

2000-01

**ADOPTED TENTATIVE BUDGET
ALL FUNDS**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 7, 2000

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

SUPERINTENDENT

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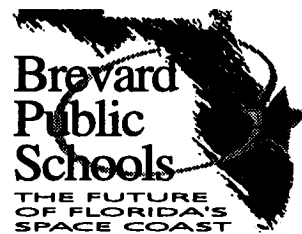


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**TENTATIVE BUDGET
1999-2000 versus 2000-01**

FUND	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	372,901,405	389,404,992	16,503,587	4.43
SPECIAL REVENUE	45,194,916	46,210,753	1,015,837	2.25
DEBT SERVICE	20,932,626	21,326,898	394,272	1.88
CAPITAL OUTLAY	106,611,652	106,578,108	-33,544	-0.03
SUB TOTAL	545,640,599	563,520,751	17,880,152	3.28
LESS TRANSFERS	13,828,251	13,482,134	-346,117	-2.50
TOTAL	531,812,348	550,038,617	18,226,269	3.43
TRUST & AGENCY	432,117	0	-432,117	-100.00
INTERNAL SERVICE	19,528,901	40,075,810	20,546,909	105.21

	ACTUAL 1999-2000 MILLAGE	PROPOSED 2000-01 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	6.435	6.184	-0.251	-3.90
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.226	0.214	-0.012	-5.31
CAPITAL OUTLAY	2.000	2.000	0.000	0.00
TOTAL	9.171	8.908	-0.263	-2.87

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE
REVENUES						
Federal Sources	1,779,985	28,886,103	0	0	30,666,088	0
State Sources	234,787,022	518,723	2,321,316	10,558,587	248,185,648	0
Local Sources	118,407,365	10,997,386	254,220	32,946,049	162,605,020	35,691,473
TOTAL REVENUES	354,974,372	40,402,212	2,575,536	43,504,636	441,456,756	35,691,473
Transfers In	0	0	13,482,134	0	13,482,134	0
Nonrevenue Sources	0	0	0	15,000,000	15,000,000	0
Fund Balance - July 1, 2000	34,430,620	5,808,541	5,269,228	48,073,472	93,581,861	4,384,337
TOTAL REVENUES AND BALANCES	389,404,992	46,210,753	21,326,898	106,578,108	563,520,751	40,075,810
EXPENDITURES						
Instruction	213,125,794	11,812,371	0	0	224,938,165	0
Pupil Personnel Services	10,740,405	2,350,962	0	0	13,091,367	0
Instructional Media Services	8,916,223	83,245	0	0	8,999,468	0
Instructional & Curriculum Development	5,284,776	4,530,027	0	0	9,814,803	0
Instructional Staff Training	2,373,698	2,278,118	0	0	4,651,816	0
Board of Education	938,419	0	0	0	938,419	0
General Administration	2,032,948	305,000	0	0	2,337,948	0
School Administration	25,996,945	15,000	0	0	26,011,945	0
Facilities Acquisition Construction	529,146	0	0	70,040,173	70,569,319	0
Fiscal Services	1,695,734	0	0	0	1,695,734	0
Food Services	0	18,886,560	0	0	18,886,560	0
Central Services	8,006,324	0	0	0	8,006,324	34,466,617
Pupil Transportation Services	13,014,370	72,575	0	0	13,086,945	0
Operation of Plant	33,955,573	11,318	0	0	33,966,891	0
Maintenance of Plant	9,682,956	0	0	0	9,682,956	0
Community Services	59,500	0	0	0	59,500	0
Debt Service	572,550	0	15,912,905	21,000,000	37,485,455	0
TOTAL EXPENDITURES	336,925,361	40,345,176	15,912,905	91,040,173	484,223,615	34,466,617
Transfers Out	1,838,846	0	0	11,643,288	13,482,134	0
Reserved Fund Balance	50,358,025	0	5,413,993	2,077,376	57,849,394	5,609,193
Unreserved Fund Balance	282,760	5,865,577	0	1,817,271	7,965,608	0
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	389,404,992	46,210,753	21,326,898	106,578,108	563,520,751	40,075,810

2000-01 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	1999-2000	2000-01	DOLLARS	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	6.435	6.184	-0.25	-3.90
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.00	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.226	0.214	-0.01	-5.31
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.00</u>	<u>0.00</u>
TOTAL MILLAGE	9.171	8.908	-0.26	-2.87
TAX ROLL (NON-EXEMPT)	\$15,910,271,621	\$16,971,604,569	\$1,061,332,948	6.67
VALUE OF 1.000 MILL	\$15,114,758	\$16,123,024	\$1,008,266	6.67
STUDENT DATA, including charter schools:				
MEMBERSHIP	70,003	70,429	426	0.61
UNWEIGHTED FTE (FTE)*	68,451.01	68,923.56	472.55	0.69
WEIGHTED FTE (WFTE)*	84,528.47	74,777.30	(9,751.17)	-11.54
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$342,003,546	\$354,974,372	\$12,970,826	3.79
BEGINNING BALANCES	<u>\$30,897,859</u>	<u>\$34,430,620</u>	<u>\$3,532,761</u>	<u>11.43</u>
TOTAL AVAILABLE FUNDS	\$372,901,405	\$389,404,992	\$16,503,587	4.43
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,447.71	\$5,649.81	\$202.10	3.71
AVAILABLE FUNDS PER WEIGHTED FTE	\$4,111.55	\$5,207.53	\$1,095.98	26.66
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,227.74	\$3,416.73	188.99	5.86
DISTRICT COST DIFFERENTIAL (DCD)	0.9793	0.9818	0.00	0.26
STATE CATEGORICAL FUNDS	\$44,530,783	\$54,376,182	\$9,845,399	22.11
CATEGORICALS AS % OF STATE DOLLARS	20.20%	23.16%	2.96%	14.65

* BEGINNING IN 1999-2000 NONE OF THE SUMMER SCHOOL PROGRAMS WILL BE FUNDED BASED ON FTE.

CHANGES IN PERSONNEL

	ACTUAL	PROJECTED	DIFFERENCE	
	1999-2000	2000-01	UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,167.23	4,234.80	67.57	1.62
OTHER TEACHERS	234.00	240.50	6.50	2.78
INSTRUCTIONAL SUPPORT	29.60	29.60	0.00	0.00
ADMINISTRATIVE	217.00	215.00	(2.00)	(0.92)
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,625.68</u>	<u>2,721.23</u>	<u>95.55</u>	<u>3.64</u>
TOTAL FOR SCHOOLS	7,274.51	7,442.13	167.62	2.30
DEPARTMENTS				
ADMINISTRATIVE	42.00	43.00	1.00	2.38
SUPPORT SERVICES	314.39	<u>319.39</u>	<u>5.00</u>	<u>1.59</u>
TOTAL FOR DEPARTMENTS (does not include board members)	356.39	362.39	6.00	1.68
DISTRICT TOTAL:	7,630.90	7,804.52	173.62	2.28

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 \$3.1 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 1999-2000	PROJECTED Alloc Units 2000-2001	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4001.79	4068.80	67.01	52.13%
Staffing Specialist	30.00	30.00	0.00	0.38%
Resource Teachers	67.00	70.00	3.00	0.90%
Adult Ed Resource Teachers	5.10	6.10	1.00	0.08%
Adult Ed Teachers	63.34	59.90	-3.44	0.77%
SUB-TOTAL	4167.23	4234.80	67.57	54.26%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	143.00	143.50	0.50	1.84%
Media Specialists	91.00	97.00	6.00	1.24%
SUB-TOTAL	234.00	240.50	6.50	3.08%
INSTRUCTIONAL SUPPORT				
Psychologists	24.00	24.00	0.00	0.31%
Child Find Specialists	4.60	4.60	0.00	0.06%
ROTC	1.00	1.00	0.00	0.01%
SUB-TOTAL	29.60	29.60	0.00	0.38%
ADMINISTRATIVE				
Principals	80.00	80.00	0.00	1.03%
Assistant Principals/12 month	44.00	44.00	0.00	0.56%
Assistant Principal/Dean-10 month	43.00	41.00	-2.00	0.53%
Assistant Principals Elem/10 month	50.00	50.00	0.00	0.64%
SUB-TOTAL	217.00	215.00	-2.00	2.75%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	610.01	600.98	-9.03	7.70%
Bus Drivers/Attendants	313.69	313.69	0.00	4.02%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%
Behavior Anaylst-EAP	3.00	6.00	3.00	0.08%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	17.00	16.00	-1.00	0.21%
Cafeteria	428.11	438.23	10.12	5.62%
Custodial	504.06	595.11	91.05	7.63%
Class Crafts and Services	264.00	264.00	0.00	3.38%
Clerical	422.99	421.99	-1.00	5.41%
Child Care Coord/Asst	58.82	61.23	2.41	0.78%
SUB-TOTAL	2625.68	2721.23	95.55	34.87%
SCHOOLS TOTAL	7274.51	7442.13	167.62	95.36%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 1999-2000	PROJECTED Alloc Units 2000-2001	Difference	Percent of Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	5.00	5.00	0.00	0.06%
Area Superintendents	4.00	4.00	0.00	0.05%
Directors/Managers/Coordinators	32.00	33.00	1.00	0.42%
SUB-TOTAL	42.00	43.00	1.00	0.55%
SUPPORT SERVICES				
Executive/Administrative/Professional	107.00	110.00	3.00	1.41%
Cafeteria	3.86	3.86	0.00	0.05%
Clerical	166.50	168.50	2.00	2.16%
Classified Crafts and Services	37.03	37.03	0.00	0.47%
SUB-TOTAL	314.39	319.39	5.00	4.09%
NON-SCHOOL TOTAL	356.39 *	362.39 *	6.00	4.64%
DISTRICT TOTALS	7630.90	7804.52	173.62	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1999-2000 ADOPTED REVENUE	1999-2000 AMENDED REVENUE	2000-01 PROJECTED REVENUE	1999-2000 AMENDED VS 2000-01 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,229,985	1,174,279	1,229,985	55,706	4.74
3199 MISC. FEDERAL DIRECT	0	35,825	0	(35,825)	-100.00
3202 MEDICAID REIMBURSEMENT	563,433	818,540	550,000	(268,540)	-32.81
TOTAL FEDERAL	1,793,418	2,028,644	1,779,985	(248,659)	-12.26
STATE SOURCES					
3310 F.E.F.P.	171,913,214	169,717,377	151,139,073	(18,578,304)	-10.95
3310 SAFE SCHOOLS	1,747,912	1,750,876	1,864,222	113,346	6.47
3310 DISPARITY COMPRESSION ADJUSTMENT	5,513,857	6,108,873	0	(6,108,873)	-100.00
3310 SUPPLEMENTAL INSTRUCTION	12,703,449	12,703,449	21,626,634	8,923,185	70.24
3310 ESE GUARANTEED ALLOCATION	0	0	29,035,168	29,035,168	0.00
3315 WORKFORCE DEVELOPMENT	3,118,126	3,107,797	2,798,184	(309,613)	-9.96
3323 C.O. & D.S.	36,962	35,912	36,599	687	1.91
3334 FL TEACHER LEAD PROGRAM	432,117	432,117	437,425	5,308	1.23
3336 INSTRUCTIONAL MATERIALS	5,558,382	5,667,953	5,397,266	(270,687)	-4.78
3343 STATE LICENSE TAX	200,000	52,805	200,000	147,195	278.75
3344 LOTTERY ENHANCEMENT	4,389,234	4,400,626	5,403,097	1,002,471	22.78
3354 TRANSPORTATION	9,763,717	9,461,564	9,670,643	209,079	2.21
3372 PREKINDERGARTEN	2,020,052	2,146,068	1,980,721	(165,347)	-7.70
3375 PUBLIC SCHOOL TECHNOLOGY	1,828,531	1,869,392	1,814,773	(54,619)	-2.92
3376 TEACHER TRAINING	996,073	999,830	1,046,749	46,919	4.69
33XX TEACHER RECRUITMENT	0	0	1,696,468	1,696,468	0.00
3399 MISCELLANEOUS STATE	66,665	1,991,111	640,000	(1,351,111)	-67.86
TOTAL STATE	220,288,291	220,445,750	234,787,022	14,341,272	6.51
LOCAL SOURCES					
341X AD VALOREM	108,475,513	109,989,844	111,377,852	1,388,008	1.26
3421 TAX REDEMPTION	50,000	238	50,000	49,762	20,873.15
3424 TUITION	0	19,890	0	(19,890)	-100.00

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1999-2000 ADOPTED REVENUE	1999-2000 AMENDED REVENUE	2000-01 PROJECTED REVENUE	1999-2000 AMENDED VS 2000-01 PROJECTED	
				AMOUNT	%
3425 RENT	145,000	52,158	145,000	92,842	178.00
3429 PURCHASE DISCOUNTS	0	5,967	0	(5,967)	-100.00
343X INCOME/INVESTMENTS	2,400,000	4,303,007	2,700,000	(1,603,007)	-37.25
346X FEES	1,741,000	2,959,418	2,500,000	(459,418)	-15.52
3494 FEDERAL-INDIRECT	305,000	398,401	305,000	(93,401)	-23.44
3499 FOOD SERVICE-INDIRECT	404,476	412,179	404,476	(7,703)	-1.87
349X MISCELLANEOUS LOCAL	<u>925,037</u>	<u>1,388,049</u>	<u>925,037</u>	<u>(463,012)</u>	<u>-33.36</u>
TOTAL LOCAL	114,446,026	119,529,152	118,407,365	(1,121,787)	-0.94
TOTAL REVENUE	336,527,735	342,003,546	354,974,372	12,970,826	3.79
FUND BALANCE JULY 1:					
RESERVED	30,897,859	30,897,859	34,430,620	3,532,761	11.43
UNRESERVED	0	0	0	0	0.00
	30,897,859	30,897,859	34,430,620	3,532,761	11.43
GRAND TOTAL	367,425,594	372,901,405	389,404,992	16,503,587	4.43

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 1999-2000	PROJECTED 2000-01	DIFFERENCE
WEIGHTED FTE	84,528.47	74,777.30	(9,751.17)
BASE STUDENT ALLOCATION	\$3,227.74	\$3,416.73	188.99
DISTRICT COST DIFFERENTIAL	0.9793	0.9818	0.0025
W/FTE X BSA X DCD	\$267,188,220	\$250,843,856	(\$16,344,364)
SAFE SCHOOLS	\$1,750,876	\$1,864,222	\$113,346
ESE GUARANTEED ALLOCATION	\$0	\$29,035,168	\$29,035,168
SUPPLEMENTAL ACADEMIC INSTRUCTION *	\$0	\$21,626,634	\$21,626,634
DISCRETIONARY TAX EQUALIZATION	\$0	\$0	\$0
DISPARITY COMPRESSION ADJUSTMENT	\$6,108,873	\$0	(\$6,108,873)
GROSS FEFP	\$275,047,969	\$303,369,880	\$28,321,911
REQUIRED LOCAL EFFORT/FEES	(\$97,263,468)	(\$99,704,783)	(\$2,441,315)
GROSS STATE FEFP	\$177,784,501	\$203,665,097	\$25,880,596
PRIOR YEAR ADJUSTMENT	(\$207,375)	\$0	\$207,375
NET STATE DOLLARS	\$177,577,126	\$203,665,097	\$26,087,971

* FOR 1999-2000 SAI WAS TREATED AS A SEPARATE CATEGORICAL AND NOT A PART OF FEFP

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

	ESTIMATED 1999-2000	PROJECTED 2000-01	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$15,910,271,621	\$16,971,604,569	\$1,061,332,948	6.67
95% OF VALUE	\$15,114,758,040	\$16,123,024,341	\$1,008,266,301	6.67
REQUIRED LOCAL EFFORT	\$97,263,468	\$99,704,783	\$2,441,315	2.51
DISCRETIONARY TAXES	\$11,124,462	\$11,673,069	\$548,607	4.93
TOTAL LOCAL TAXES	\$108,387,930	\$111,377,852	\$2,989,922	2.76
VALUE OF 1 MILL	\$15,114,758	\$16,123,024	\$1,008,266	6.67

1999-2000 FIGURES TAKEN FROM DOE FOURTH CALCULATION OF 4/00

2000-01 FIGURES TAKEN FROM 2000-01 FEFP PLANNING DOCUMENT, 5/00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS. 2000-01 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	14,370,306	15,883,615	15,478,096	15,978,079	499,983	3.23
121 TEACHER SALARY	152,157,939	154,180,332	155,115,382	161,368,109	6,252,727	4.03
123 SUPPLEMENTS	1,856,580	3,005,790	2,142,150	2,547,209	405,059	18.91
141 SUBSTITUTE SALARY	2,716,559	2,716,971	2,976,921	2,824,370	-152,551	-5.12
161 HOURLY SALARY	34,733,551	38,738,519	38,236,506	40,277,272	2,040,766	5.34
171 SCHOOL BOARD SALARY	150,810	156,596	154,617	156,495	1,878	1.21
181 EAP SALARY	3,096,292	3,757,918	5,896,118	4,290,180	-1,605,938	-27.24
191 TEMPORARY SALARY	123,523	206,273	70,274	173,066	102,792	146.27
1XX SALARIES TOTAL	209,205,560	218,646,014	220,070,064	227,614,780	7,544,716	3.43
210 RETIREMENT	21,169,897	21,613,243	21,638,672	20,550,736	-1,087,936	-5.03
220 FICA	15,482,772	15,983,301	15,909,891	16,762,383	852,492	5.36
231 LIFE INSURANCE	422,672	434,283	431,621	465,786	34,165	7.92
232 HOSPITALIZATION	15,727,011	17,023,532	15,144,305	16,469,021	1,324,716	8.75
236 OPT-OUT	0	988,082	1,402,488	909,412	-493,076	-35.16
237 VISION	315,455	310,912	315,073	323,545	8,472	2.69
241 WORK. COMP. - GENERAL	2,335,216	2,495,567	2,396,259	2,658,024	261,765	10.92
242 WORK. COMP. - BUS DRIVER	506,076	587,391	529,848	564,236	34,387	6.49
243 WORK. COMP. - MAINTENANCE	1,209,547	1,434,611	1,308,751	1,774,120	465,370	35.56
244 WORK. COMP. - CAFETERIA	0	336	91	0	-91	-100.00
250 UNEMPLOYMENT	250,000	214,548	250,000	250,000	0	0.00
2XX FRINGE TOTAL	57,418,644	61,085,806	59,327,000	60,727,263	1,400,263	2.36
311 LEGAL SERVICES	243,874	288,474	299,834	269,874	-29,960	-9.99
312 PROFESSIONAL/TECHNICAL	11,093,046	14,579,381	17,828,888	10,733,807	-7,095,081	-39.80
314 MEDICAL TESTS	46,000	89,530	113,564	46,000	-67,564	-59.49
315 REIMBURSE TUITION AND BOOKS	4,000	16,837	20,528	8,000	-12,528	-61.03
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	1,317,548	1,650,493	1,650,493	1,526,986	-123,507	-7.48
323 LIABILITY INSURANCE	380,495	503,275	524,247	595,422	71,175	13.58
324 FIDELITY BOND INSURANCE	5,832	5,632	5,433	6,727	1,294	23.82
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	150,087	136,928	222,666	198,728	-23,938	-10.75

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS. 2000-01 TENTATIVE	
					AMOUNT	%
332 TRAVEL - OUT-OF-COUNTY	414,154	676,928	958,043	683,678	-274,365	-28.64
351 REPAIR - INSTRUCTIONAL	76,694	55,539	141,929	69,913	-72,016	-50.74
352 REPAIR - NON-INSTRUCTIONAL	377,958	383,232	461,625	372,489	-89,136	-19.31
353 MAINFRAME MAINTENANCE	151,000	137,998	147,325	151,000	3,675	2.49
354 SPECIALIZED SERVICES	327,661	1,022,969	1,111,773	824,744	-287,029	-25.82
360 RENTALS	814,303	999,095	1,298,363	1,188,622	-109,741	-8.45
361 SOFTWARE RENTAL	151,000	151,000	151,000	151,000	0	0.00
363 HARDWARE LEASE	120,000	120,000	120,000	120,000	0	0.00
371 TELEPHONE BASE	372,811	713,471	139,684	511,362	371,678	266.08
372 TELEPHONE LONG DISTANCE	69,065	79,738	65,096	48,503	-16,593	-25.49
373 POSTAGE	198,951	208,165	280,188	218,423	-61,765	-22.04
374 TELEPHONE EQUIPMENT	586,607	843,248	1,355,735	595,205	-760,530	-56.10
384 WATER	552,788	454,395	756,784	695,824	-60,960	-8.06
385 REFUSE	679,736	499,615	756,865	696,374	-60,491	-7.99
386 RECYCLING	30,100	36,477	36,378	35,100	-1,278	-3.51
387 SEWER	917,495	727,786	1,123,600	1,014,616	-108,984	-9.70
388 LANDFILL	454,349	369,345	369,759	409,422	39,663	10.73
391 PRINTING	392,624	419,286	565,616	442,196	-123,420	-21.82
393 DRY CLEANING	0	0	0	100	100	0.00
394 LINEN SERVICE	59,400	60,554	62,379	59,200	-3,179	-5.10
395 PEST CONTROL	255,922	355,073	394,187	375,275	-18,912	-4.80
397 ISOLATED TRANSPORTATION	8,000	4,582	8,300	8,000	-300	-3.61
399 PRINTING CHARGE-BACK	-360,000	-482,504	-467,500	-400,000	67,500	-14.44
3XX PURCHASED SERVICES TOTAL	20,218,766	25,433,805	30,830,049	21,983,856	-8,846,193	-28.69
410 NATURAL GAS	157,173	185,886	106,727	172,691	65,964	61.81
420 BOTTLED GAS	82,165	79,237	102,867	85,751	-17,116	-16.64
430 ELECTRICITY	6,704,308	7,584,341	9,750,430	8,519,822	-1,230,608	-12.62
440 FUEL OIL	33,989	14,698	116,496	21,457	-95,039	-81.58
450 GASOLINE	208,400	142,144	206,536	208,400	1,864	0.90
460 DIESEL	773,000	841,615	919,814	973,000	53,186	5.78
4XX ENERGY SERVICES TOTAL	7,959,035	8,847,921	11,202,872	9,981,121	-1,221,751	-10.91
511 SUPPLIES	5,955,523	4,597,599	8,552,249	6,560,417	-1,991,832	-23.29

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS. 2000-01 TENTATIVE	
					AMOUNT	%
515 FINANCIAL PROCESSING SUPPORT	27,000	28,772	27,000	27,000	0	0.00
516 INSTRUCTIONAL PROC. SUPPORT	26,800	16,265	18,650	26,800	8,150	43.70
521 NON-STATE ADOPTED TEXTBOOKS	2,546,441	1,230,751	2,880,518	2,476,371	-404,147	-14.03
522 STATE ADOPTED TEXTBOOKS	2,541,541	2,820,363	3,342,955	2,430,424	-912,531	-27.30
530 PERIODICALS	64,610	73,100	98,342	73,905	-24,437	-24.85
544 GREASE/OIL	18,650	17,043	18,741	20,650	1,909	10.19
550 REPAIR PARTS	490,400	466,692	482,001	509,700	27,699	5.75
560 TIRES/TUBES	161,000	141,610	152,000	161,600	9,600	6.32
594 UNIFORMS	48,000	142,771	231,243	86,100	-145,143	-62.77
5XX SUPPLIES/MATERIALS TOTAL	11,879,965	9,534,966	15,803,699	12,372,967	-3,430,732	-21.71
612 LIBRARY BOOKS -REPLACEMENT	501,555	763,464	1,163,520	514,243	-649,277	-55.80
621 A/V MATERIALS > \$750	40,105	14,933	178,578	29,078	-149,500	-83.72
622 A/V MATERIALS < \$750	62,255	203,697	274,086	146,420	-127,666	-46.58
631 NEW CONSTRUCTION - CONTRACTED OUT	0	0	399	0	-399	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	80,273	144,915	0	-144,915	-100.00
641 FURN/FIXT/EQUIP > \$750	748,140	1,356,869	2,281,170	1,068,197	-1,212,973	-53.17
642 FURN/FIXT/EQUIP < \$750	132,349	1,116,857	1,805,001	150,789	-1,654,212	-91.65
643 COMPUTER HARDWARE > \$750	371,006	4,274,477	5,217,846	379,486	-4,838,360	-92.73
644 COMPUTER HARDWARE < \$750	107,116	739,868	903,390	96,115	-807,275	-89.36
652 OTHER VEHICLES	253,650	611,540	631,276	376,000	-255,276	-40.44
671 SITE IMPROVEMENT - CONTRACTED	0	14,615	16,847	0	-16,847	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	784	784	0	-784	-100.00
681 REMODEL - CONTRACTED	0	145,781	579,961	0	-579,961	-100.00
682 REMODEL - IN-HOUSE	73,183	3,943	3,192	73,183	69,991	2,192.72
691 COMPUTER SOFTWARE > \$750	38,706	374,686	677,476	70,784	-606,692	-89.55
692 COMPUTER SOFTWARE < \$750	158,435	736,651	1,002,455	61,702	-940,753	-93.84
6XX CAPITAL OUTLAY TOTAL	2,486,500	10,438,439	14,880,895	2,965,997	-11,914,898	-80.07
710 DEBT SERVICE - PRINCIPAL PAYMENTS	0	18,848	18,848	18,850	2	0.01
720 DEBT SERVICE - INTEREST PAYMENTS	0	3,692	3,692	3,700	8	0.23
729 TAN INTEREST	500,000	702,599	702,599	500,000	-202,599	-28.84
730 DEBT SERVICE FEES	50,000	46,027	50,000	50,000	0	0.00
737 DUES/FEES	246,543	491,240	809,409	301,978	-507,431	-62.69

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS. 2000-01 TENTATIVE	
					AMOUNT	%
738 FINGERPRINT FEES PAID	50,000	89,499	84,507	80,000	-4,507	-5.33
739 FISCAL BANK CHARGES	25,000	13,723	25,000	25,000	0	0.00
740 JUDGEMENTS/SETTLEMENTS	50,000	73,500	50,000	50,000	0	0.00
770 MEDICAL SCREENINGS	6,000	0	0	6,000	6,000	0.00
783 UNINSURED PROPERTY LOSSES	0	5,189	93,467	100,000	6,533	6.99
793 SBE ADMINISTRATIVE	36,692	35,912	35,912	36,599	687	1.91
794 FIELD TRIPS	81,148	115,800	91,770	106,250	14,480	15.78
795 MISCELLANEOUS EXPENSE	1,000	605	1,065	1,000	-65	-6.10
799 INDIRECT COST	0	0	0	0	0	0.00
7XX OTHER EXPENDITURES TOTAL	1,046,383	1,596,633	1,966,269	1,279,377	-686,892	-34.93
972* APPROPRIATED FOR:						
SUPPLEMENTAL ACADEMIC INSTRU CATEGORICAL	1,774,074	0	458,595	0	-458,595	-100.00
K-8 REMEDIATION	828,900	0	100,687	828,900	728,213	723.24
FIRST GRADE CLASS SIZE	0	0	231,616	0	-231,616	-100.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,828,531	0	0	1,814,773	1,814,773	0.00
PRE-K CATEGORICAL	457,660	0	52,795	10,843	-41,951	-79.46
REMEDATION REDUCTION INCENTIVE CATEGORICAL	653,118	0	0	0	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	185,507	0	2,112	171,028	168,916	7,998.88
STAFF DEVELOPMENT CATEGORICAL	513,796	0	0	0	0	0.00
CRITICAL SHORTAGE AREA TEACHER CATEGORICAL	0	0	0	1,696,468	1,696,468	0.00
SAFE SCHOOLS CATEGORICAL	0	0	0	48,099	48,099	0.00
TEACHER LEAD CATEGORICAL	0	0	0	437,425	437,425	0.00
ADULT DISABLED CATEGORICAL	0	0	0	61,355	61,355	0.00
MEDICAID REIMBURSEMENT	563,433	0	0	550,000	550,000	0.00
CHARTER SCHOOLS	3,109,876	0	0	5,330,029	5,330,029	0.00
RENT	145,000	0	48,344	145,000	96,656	199.93
COURSE FEES	216,000	0	73,940	242,000	168,060	227.29
EMPLOYMENT RELATED FEES	180,000	0	98,240	150,000	51,760	52.69
MISCELLANEOUS LOCAL	290,000	0	1,835	925,037	923,202	50,314.31
NEW IMPROVEMENTS	6,512,998	0	0	358,447	358,447	0.00
SCHOOL RESERVE	1,500,000	0	2,075,378	1,000,000	-1,075,378	-51.82
CHILDCARE	1,402,000	0	364	2,108,000	2,107,636	579,116.35
972* OTHER APPROPRIATIONS TOTAL	20,160,893	0	3,143,906	15,877,405	12,733,499	405.02

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS. 2000-01 TENTATIVE	
					AMOUNT	%
SCHOOL/DEPARTMENT TOTAL	330,375,747	335,583,585	357,224,754	352,802,766	-4,421,988	-1.24
930 TRANSFER TO CAPITAL OUTLAY	0	812,162	812,162	0	-812,162	-100.00
920 TRANSFER TO DEBT SERVICE	1,676,301	1,676,301	1,676,301	1,838,846	162,545	9.70
980 TRANSFER TO TRUST & AGENCY	<u>432,117</u>	<u>398,737</u>	<u>480,702</u>	<u>0</u>	<u>-480,702</u>	<u>-100.00</u>
	2,108,418	2,887,200	2,969,165	1,838,846	-1,130,319	-38.07
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	11,778,471	11,778,471	11,778,471	12,424,103	645,632	5.48
972 LOSS OF FTE	2,771,121	879,016	879,016	1,092,606	213,590	24.30
972 INSTRUCTIONAL LABS	0	0	0	2,800,000	2,800,000	0.00
972 EQUIPMENT/OTHER	2,317,963	0	0	2,143,810	2,143,810	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>14,030,304</u>	<u>15,970,101</u>	<u>0</u>	<u>15,970,101</u>	<u>15,970,101</u>	<u>0.00</u>
	30,947,859	28,627,588	12,707,487	34,480,620	21,773,133	171.34
972* UNRESERVED FUND BALANCE	3,993,570	5,803,032	0	282,760	282,760	0.00
DISTRICT TOTAL	367,425,594	372,901,405	372,901,405	389,404,092	16,503,587	4.43

* 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	1999-2000	1999-2000	1999-2000	2000-01	1999-2000 AMENDED VS	
	ADOPTED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	TENTATIVE BUDGET	2000-01 TENTATIVE AMOUNT	%
5100 BASIC K-12	147,005,592	159,056,586	162,485,294	158,871,043	(3,614,252)	-2.22
5200 EXCEPTIONAL EDUCATION	47,371,518	43,452,522	46,657,696	44,250,116	(2,407,580)	-5.16
5300 VOCATIONAL EDUCATION	5,951,531	7,086,553	8,009,455	6,570,958	(1,438,497)	-17.96
5400 ADULT EDUCATION	1,444,240	1,650,097	1,844,691	1,518,123	(326,567)	-17.70
5500 NON-FEFP	1,389,125	2,925,201	3,253,331	1,915,554	(1,337,778)	-41.12
INSTRUCTIONAL TOTAL	203,162,005	214,170,958	222,250,467	213,125,794	(9,124,673)	-4.11
6110 ATTENDANCE/SOCIAL WORK	806,696	612,897	879,877	736,299	(143,578)	-16.32
6120 GUIDANCE	8,123,418	8,442,987	8,458,040	8,265,738	(192,302)	-2.27
6130 HEALTH	674,157	666,177	673,688	721,320	47,632	7.07
6140 PSYCHOLOGICAL SERVICES	932,028	979,163	982,584	1,017,048	34,465	3.51
6150 PARENTAL INVOLVEMENT	0	1,690	1,975	0	(1,975)	-100.00
6200 INSTRUCTIONAL MEDIA	8,073,082	8,845,923	9,394,761	8,916,223	(478,538)	-5.09
6300 INSTRUCTIONAL CURR. DEVELOP.	4,360,963	5,204,991	5,787,147	5,284,776	(502,371)	-8.68
6400 INSTRUCTIONAL STAFF TRAINING	394,419	1,496,300	2,119,079	2,373,698	254,619	12.02
INSTRUCTIONAL SUPPORT TOTAL	23,364,763	26,250,128	28,297,151	27,315,102	(982,049)	-3.47
7100 BOARD OF EDUCATION	893,933	960,339	1,038,760	938,419	(100,341)	-9.66
7200 GENERAL ADMINISTRATION	1,833,972	2,305,647	2,340,734	2,032,948	(307,786)	-13.15
7300 SCHOOL ADMINISTRATION	23,906,764	26,161,441	26,237,424	25,996,945	(240,479)	-0.92
7400 FACILITIES/ACQUISITION/CONST.	405,931	650,717	727,340	529,146	(198,193)	-27.25
7500 FISCAL SERVICES	1,402,655	1,483,747	1,609,784	1,584,135	(25,649)	-1.59
7600 FOOD SERVICE	0	15,865	15,865	0	(15,865)	-100.00
7710 RESEARCH DEVELOPMENT	200,976	191,010	310,932	249,440	(61,492)	-19.78
7720 INFORMATION SERVICES	293,260	337,550	431,598	325,695	(105,903)	-24.54
7730 STAFF SERVICES	1,388,784	1,658,039	2,016,145	1,728,453	(287,692)	-14.27
7731 ADMIN/CLASSIFIED INSERVICE	179,513	230,660	344,719	176,519	(168,201)	-48.79
7750 DATA PROCESSING	2,872,890	3,553,037	5,096,753	4,055,013	(1,041,739)	-20.44
7760 WAREHOUSE/PURCHASING	1,229,393	1,327,539	1,630,261	1,471,203	(159,058)	-9.76
7800 TRANSPORTATION	11,806,912	12,760,011	13,117,753	13,014,370	(103,383)	-0.79
7900 UTILITY/CUSTODIAL	27,693,336	29,236,188	33,271,513	32,499,987	(771,526)	-2.32
7910 ENVIRONMENTAL SERVICES	835,305	1,283,868	1,408,091	1,455,586	47,495	3.37
8100 MAINTENANCE	6,961,932	8,944,483	9,057,384	8,518,794	(538,590)	-5.95
8110 TRANSPORTATION MAINTENANCE	891,148	934,202	1,006,934	1,010,032	3,098	0.31
8120 TECHNOLOGY REPAIR	154,130	151,936	161,704	154,130	(7,574)	-4.68
9100 COMMUNITY SERVICES	50,559	2,138,606	2,823,485	59,500	(2,763,985)	-97.89
9200 DEBT SERVICE	550,000	771,165	775,138	572,550	(202,588)	-26.14
9400 OVERHEAD	136,692	66,449	110,912	111,599	687	0.62
GENERAL SUPPORT TOTAL	83,688,085	95,162,499	103,533,230	96,484,465	(7,048,765)	-6.81
SCHOOL/DEPARTMENT TOTAL	310,214,854	335,583,585	354,080,848	336,925,361	(17,155,486)	-4.85
9400* APPROPRIATED FOR:						
SUPPLEMENTAL ACADEMIC INSTRUC CATEGORICAL	1,774,074	0	458,595	0	(458,595)	-100.00
K-8 REMEDIATION	828,900	0	100,687	828,900	728,213	723.24
FIRST GRADE CLASS SIZE CATEGORICAL	0	0	231,616	0	(231,616)	-100.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,828,531	0	0	1,814,773	1,814,773	0.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS 2000-01 TENTATIVE	
					AMOUNT	%
PRE-K CATEGORICAL	457,660	0	52,795	10,843	(41,951)	-79.46
REMEDATION REDUCTION INCENTIVE	653,118	0	0	0	0	0.00
WORKFORCE DEVELOPMENT	185,507	0	2,112	171,028	168,916	7,998.88
STAFF DEVELOPMENT CATEGORICAL	513,796	0	0	0	0	0.00
CRITICAL SHORTAGE AREA TEACHER CATEGORICAL	0	0	0	1,696,468	1,696,468	0.00
SAFE SCHOOLS CATEGORICAL	0	0	0	48,099	48,099	0.00
TEACHER LEAD CATEGORICAL	0	0	0	437,425	437,425	0.00
ADULT DISABLED CATEGORICAL	0	0	0	61,355	61,355	0.00
MEDICAID REIMBURSEMENT	563,433	0	0	550,000	550,000	0.00
CHARTER SCHOOLS	3,109,876	0	0	5,330,029	5,330,029	0.00
RENT	145,000	0	48,344	145,000	96,656	199.93
COURSE FEES	216,000	0	73,940	242,000	168,060	227.29
EMPLOYMENT RELATED FEES	180,000	0	98,240	150,000	51,760	52.69
MISCELLANEOUS LOCAL	290,000	0	1,835	925,037	923,202	50,314.31
NEW IMPROVEMENTS	6,512,998	0	0	358,447	358,447	0.00
SCHOOL RESERVE	1,500,000	0	2,075,378	1,000,000	(1,075,378)	-51.82
9100* CHILDCARE	1,402,000	0	364	2,108,000	2,107,636	579,116.35
OTHER APPROPRIATIONS TOTAL	20,160,893	0	3,143,906	15,877,405	12,733,499	405.02
9700 TRANSFER TO CAPITAL OUTLAY	0	812,162	812,162	0	(812,162)	-100.00
9700 TRANSFER TO DEBT SERVICE	1,676,301	1,676,301	1,676,301	1,838,846	162,545	9.70
9700 TRANSFER TO TRUST & AGENCY	432,117	398,737	480,702	0	(480,702)	-100.00
	2,108,418	2,887,200	2,969,165	1,838,846	(1,130,319)	-38.07
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	11,778,471	11,778,471	11,778,471	12,424,103	645,632	5.48
9400 LOSS OF FTE	2,771,121	879,016	879,016	1,092,606	213,590	24.30
9400 INSTRUCTIONAL LABS	0	0	0	2,800,000	2,800,000	0.00
9400 EQUIPMENT/OTHER	2,317,963	0	0	2,143,810	2,143,810	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	14,030,304	15,970,101	0	15,970,101	15,970,101	0.00
	30,947,859	28,627,588	12,707,487	34,480,620	21,773,133	171.34
9400* UNRESERVED FUND BALANCE	3,993,570	5,803,032	0	282,760	282,760	0.00
DISTRICT TOTAL	367,425,594	372,901,405	372,901,405	389,404,992	16,503,587	4.43

* 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	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS 2000-01 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	212,034	241,590	303,887	224,402	(79,485)	-26.16
9100 SUPERINTENDENT	227,662	284,614	381,631	283,236	(98,395)	-25.78
9122 DISTRICT COMMUNICATIONS	344,364	466,744	618,478	408,217	(210,261)	-34.00
9123 PRINTING SERVICES	234,249	191,940	343,745	272,006	(71,739)	-20.87
9150 ATTORNEY	251,899	298,342	313,873	289,017	(24,856)	-7.92
9170 PUBLIC SAFETY	<u>241,724</u>	<u>299,059</u>	<u>354,868</u>	<u>343,716</u>	<u>(11,152)</u>	<u>-3.14</u>
SUPERINTENDENT TOTAL	1,511,933	1,782,289	2,316,483	1,820,595	(495,888)	-21.41
9200 INSTRUCTIONAL SERVICES	313,332	356,150	318,958	355,681	36,722	11.51
9210 ELEMENTARY PROGRAMS	1,067,148	1,164,059	1,397,622	1,046,682	(350,940)	-25.11
9220 SPECIAL PROJECTS	0	0	0	0	0	0.00
9230 SECONDARY PROGRAMS	893,840	904,619	1,011,553	906,695	(104,859)	-10.37
9240 ADULT EDUCATION	208,338	547,325	586,712	218,691	(368,021)	-62.73
9250 ACCOUNTABILITY, TESTING & EVALUATION	203,556	194,065	340,633	299,384	(41,249)	-12.11
9260 STUDENT SERVICES	712,457	216,773	221,324	761,210	539,886	243.93
9270 APPLIED TECH. & VOC. ED.	257,532	419,559	794,853	268,712	(526,141)	-66.19
9280 ESE PROGRAM SUPPORT	247,700	487,365	865,183	263,245	(601,939)	-69.57
9290 ESE ADMINISTRATIVE SUPPORT	<u>82,286</u>	<u>76,734</u>	<u>72,477</u>	<u>75,098</u>	<u>2,621</u>	<u>3.62</u>
INSTRUCTIONAL SERVICES TOTAL	3,986,189	4,366,648	5,609,316	4,195,396	(1,413,920)	-25.21
9300 FINANCIAL SERVICES	135,820	148,144	172,742	154,288	(18,454)	-10.68
9310 ACCOUNTING SERVICES	879,952	902,243	1,000,212	918,817	(81,395)	-8.14
9330 BUDGETING/COST ACCOUNTING	287,926	270,506	306,529	322,927	16,398	5.35
9340 TRANSPORTATION	4,130,550	4,642,777	4,962,108	4,894,272	(67,836)	-1.37
9341 NORTH AREA TRANSPORTATION	1,908,692	2,164,349	1,965,241	2,024,640	59,399	3.02
9342 SOUTH AREA TRANSPORTATION	2,435,016	2,398,228	2,501,343	2,619,940	118,597	4.74
9343 CENTRAL AREA TRANSPORTATION	1,867,608	2,166,603	1,951,417	1,956,193	4,777	0.24
9344 MIDSOUTH AREA TRANSPORTATION	1,838,571	2,098,719	1,922,466	1,974,474	52,008	2.71
9350 INTERNAL AUDIT	147,245	170,803	181,284	206,921	25,637	14.14
9370 RISK MANAGEMENT	5,168	28,272	37,007	47,517	10,511	28.40
9380 WAREHOUSE SERVICES	1,023,572	1,125,127	1,046,960	1,113,315	66,355	6.34
9830 FISCAL OVERHEAD	4,988,618	1,571,737	5,433,653	5,453,099	19,446	0.36
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0	0	0	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS 2000-01 TENTATIVE	
					AMOUNT	%
9855 SELF-INSURED RISK	1,962,134	529,476	673,978	2,488,094	1,814,116	269.17
BUSINESS & FISCAL TOTAL	21,610,871	18,216,984	22,154,939	24,174,498	2,019,559	9.12
9400 HUMAN RESOURCES SERVICES	985,282	1,190,489	1,430,727	1,206,309	(224,419)	-15.69
9420 LABOR RELATIONS	183,838	188,993	201,540	203,835	2,295	1.14
9421 EMPLOYEE COMPENSATION & BENEFITS	199,868	240,291	232,668	240,207	7,539	3.24
9480 STAFF DEVELOPMENT	487,177	816,175	1,227,295	1,192,896	(34,399)	-2.80
9126 MANAGEMENT TRAINING INSTITUTE	1,000	79,568	79,568	0	(79,568)	-100.00
HUMAN RESOURCES TOTAL	1,857,166	2,515,516	3,171,799	2,843,247	(328,552)	-10.36
9500 FACILITIES SERVICES	201,308	248,824	259,999	268,203	8,204	3.16
9530 PLANNING, DESIGN & CONSTRUCTION	170,093	257,255	198,405	197,574	(831)	-0.42
9533 PROJECTS	236,573	173,089	295,711	236,573	(59,138)	-20.00
9560 PLANT OPERATIONS	1,956,459	2,203,008	2,557,265	2,682,507	125,242	4.90
9562 MAINTENANCE	6,184,972	9,390,794	9,486,230	7,688,442	(1,797,788)	-18.95
FACILITIES & SUPPORT SRVCS. TOTAL	8,749,406	12,272,969	12,797,610	11,073,300	(1,724,310)	-13.47
9720 MANAGEMENT INFO SERVICES	127,741	224,238	221,284	142,605	(78,679)	-35.56
9721 DATA PROCESSING	2,803,634	3,347,912	5,003,860	3,894,647	(1,109,213)	-22.17
INFO SERVICES TOTAL	2,931,375	3,572,150	5,225,144	4,037,252	(1,187,892)	-22.73
7100 AREA II SUPT. OF SCHOOL OPERATIONS	641,554	688,024	692,665	765,607	72,942	10.53
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	379,181	399,060	412,566	519,042	106,477	25.81
7300 AREA I SUPT. OF SCHOOL OPERATIONS	692,928	756,096	720,676	810,836	90,160	12.51
7400 AREA III SUPT. OF SCHOOL OPERATIONS	347,391	382,950	362,995	491,616	128,621	35.43
AREA OFFICES TOTAL	2,061,053	2,226,130	2,188,902	2,587,102	398,200	18.19
9820 COUNTYWIDE UTILITIES	670,398	0	2,729,646	2,883,735	154,089	5.65
9860 EDUCATIONAL SRVS. FACILITY	534,396	466,339	664,229	459,193	(205,036)	-30.87
9865 ESF - CENTRAL SERVICES	174,125	237,783	378,941	199,443	(179,498)	-47.37

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS 2000-01 TENTATIVE	
					AMOUNT	%
9868 DISTRICT TELEPHONE	338,162	485,665	445,738	334,647	(111,091)	-24.92
DISTRICT OFFICES TOTAL	1,717,081	1,189,787	4,218,553	3,877,017	(341,535)	-8.10
NON-SCHOOL TOTAL	44,425,074	46,142,474	57,682,746	54,608,407	(3,074,339)	-5.33
ALL SCHOOLS	249,567,451	289,416,944	284,501,533	266,079,927	(18,421,606)	-6.48
9810* INSTRUCTIONAL/OTHER	4,806,327	(96)	3,262,198	4,268,524	1,006,326	30.85
9815* INSTRUCTIONAL/EX ED	3,116,949	24,263	3,040,639	2,729,029	(311,610)	-10.25
6950* DISTRICT TRANSFER	8,299,053	0	5,593,731	9,239,474	3,645,743	65.18
9810* SUPPLEMENTAL ACADEMIC INSTRUC CATEGORICAL	1,774,074	0	458,595	0	(458,595)	-100.00
9810* K-8 REMEDIATION	828,900	0	100,687	828,900	728,213	723.24
9810* FIRST GRADE CLASS SIZE CATEGORICAL	0	0	231,616	0	(231,616)	-100.00
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,828,531	0	0	1,814,773	1,814,773	0.00
9810* PRE-K CATEGORICAL	457,660	0	52,795	10,843	(41,951)	-79.46
9810* REMEDIATION REDUCTION INCENTIVE CATEGORICAL	653,118	0	0	0	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	185,507	0	2,112	171,028	168,916	7,998.88
9810* STAFF DEVELOPMENT CATEGORICAL	513,796	0	0	0	0	0.00
9810* CRITICAL SHORTAGE AREA TEACHER CATEGORICAL	0	0	0	1,696,468	1,696,468	0.00
9810* SAFE SCHOOLS CATEGORICAL	0	0	0	48,099	48,099	0.00
9810* TEACHER LEAD CATEGORICAL	0	0	0	437,425	437,425	0.00
9810* ADULT DISABLED CATEGORICAL	0	0	0	61,355	61,355	0.00
9810* MEDICAID REIMBURSEMENT	563,433	0	0	550,000	550,000	0.00
9810* CHARTER SCHOOLS	3,109,876	0	0	5,330,029	5,330,029	0.00
9810* RENT	145,000	0	48,344	145,000	96,656	199.93
9810* COURSE FEES	216,000	0	73,940	242,000	168,060	227.29
9810* EMPLOYMENT RELATED FEES	180,000	0	98,240	150,000	51,760	52.69
9810* MISCELLANEOUS LOCAL	290,000	0	1,835	925,037	923,202	50,314.31
9810* NEW IMPROVEMENTS	6,512,998	0	0	358,447	358,447	0.00
9810* SCHOOL RESERVE	1,500,000	0	2,075,378	1,000,000	(1,075,378)	-51.82
9810* CHILDCARE	1,402,000	0	364	2,108,000	2,107,636	579,116.35
SCHOOLS TOTAL	285,950,673	289,441,111	299,542,008	298,194,359	(1,347,648)	-0.45
9830 TRANSFER TO CAPITAL OUTLAY	0	812,162	812,162	0	(812,162)	-100.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1999-2000 ADOPTED BUDGET	1999-2000 ACTUAL EXPENDITURES	1999-2000 AMENDED BUDGET	2000-01 TENTATIVE BUDGET	1999-2000 AMENDED VS 2000-01 TENTATIVE	
					AMOUNT	%
9830 TRANSFER TO DEBT SERVICE	1,676,301	1,676,301	1,676,301	1,838,846	162,545	9.70
9830 TRANSFER TO TRUST & AGENCY	<u>432,117</u>	<u>398,737</u>	<u>480,702</u>	0	<u>(480,702)</u>	-100.00
	2,108,418	2,887,200	2,969,165	1,838,846	(1,130,319)	-38.07
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	0	50,000	50,000	0	0.00
0000 CONTINGENCIES	11,778,471	11,778,471	11,778,471	12,424,103	645,632	5.48
9810 LOSS OF FTE	2,771,121	879,016	879,016	1,092,606	213,590	24.30
9810 INSTRUCTIONAL LABS	0	0	0	2,800,000	2,800,000	0.00
9810 EQUIPMENT/OTHER	2,317,963	0	0	2,143,810	2,143,810	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>14,030,304</u>	<u>15,970,101</u>	0	<u>15,970,101</u>	<u>15,970,101</u>	0.00
	30,947,859	28,627,588	12,707,487	34,480,620	21,773,133	171.34
0000 UNRESERVED FUND BALANCE	3,993,570	5,803,032	0	282,760	282,760	0.00
DISTRICT TOTAL	367,425,594	372,901,405	372,901,405	389,404,992	16,503,587	4.45

* 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
A	1983-84 *	44,506	120	-17,671
C	1984-85 *	45,434	928	-16,743
T	1985-86 *	46,825	1,391	-15,352
U	1986-87 *	48,150	1,325	-14,027
A	1987-88 *	49,501	1,351	-12,676
L	1988-89 *	51,229	1,728	-10,948
	1989-90 *	53,571	2,342	-8,606
	1990-91 *	55,895	2,324	-6,282
	1991-92 *	58,430	2,535	-3,747
	1992-93 **	61,216	2,786	-961
	1993-94 **	62,754	1,538	577
	1994-95 **	64,731	1,977	2,554
	1995-96 **	65,691	960	3,514
	1996-97 **	66,823	1,132	4,646
	1997-98 **	67,936	1,113	5,759
	1998-99 **	69,133	1,197	6,956
	1999-00 **	70,003	870	7,826
PROJECTED	2000-01 ***	70,429	426	8,252

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 1999-2000 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.**
 - *** 6. 2000-01 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS PREPARED DECEMBER, 1999.**

STUDENT MEMBERSHIP ANALYSIS

DISTRICT WIDE

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
AREA I	11,497	11,656	11,084	-413
AREA II	9,487	9,358	9,324	-163
AREA III	9,142	9,198	8,961	-181
AREA IV	7,393	7,392	6,955	-438
TOTAL ELEMENTARY	37,519	37,604	36,324	-1,195
AREA I	9,091	8,550	9,064	-27
AREA II	8,141	7,714	8,469	328
AREA III	7,335	6,892	7,435	100
AREA IV	6,343	5,963	6,327	-16
TOTAL SECONDARY	30,910	29,119	31,295	385
OTHER SCHOOLS	811	925	794	-17
MILLENNIUM SCHOOLS	0	0	800	800
TOTAL OTHER	811	925	1,594	783
DISTRICT TOTAL	69,240	67,848	69,213	-27
CHARTER SCHOOLS	763	743	1,216	453
GRAND TOTAL	70,003	68,391	70,429	426

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
ELEMENTARY				
COLUMBIA	756	767	694	-62
DISCOVERY	1,094	1,085	1,061	-33
GEMINI	707	701	700	-7
INDIALANTIC	802	816	800	-2
JUPITER	761	829	730	-31
LOCKMAR	948	954	900	-48
MCAULIFFE	881	872	814	-67
MEADOWLANE	933	943	900	-33
PALM BAY	770	768	736	-34
PORT MALABAR	949	949	913	-36
RIVIERA	809	854	791	-18
TURNER	713	727	663	-50
UNIVERSITY PARK	579	582	530	-49
WESTSIDE	795	809	852	57
TOTAL - ELEMENTARY	11,497	11,656	11,084	-413
SECONDARY				
BAYSIDE	1,367	1,288	1,705	338
CENTRAL	1,128	1,086	1,116	-12
MELBOURNE	2,388	2,173	2,300	-88
PALM BAY	2,039	1,875	1,846	-193
SOUTHWEST	1,373	1,332	1,339	-34
STONE	796	796	758	-38
TOTAL - SECONDARY	9,091	8,550	9,064	-27
AREA TOTAL	20,588	20,206	20,148	-440

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
ELEMENTARY				
ALLEN	516	513	479	-37
CAPE VIEW	514	538	463	-51
CROTON	501	495	497	-4
DR. W. J. CREEL	1,030	1,014	1,030	0
HARBOR CITY	598	543	590	-8
HOLLAND	657	528	580	-77
LONGLEAF	976	985	1,083	107
OCEAN BREEZE	612	628	607	-5
ROOSEVELT (K-6)	731	686	690	-41
SABAL	599	588	576	-23
SEA PARK	513	520	465	-48
SHERWOOD	779	785	775	-4
SUNTREE	892	943	919	27
SURFSIDE	569	592	570	1
TOTAL - ELEMENTARY	9,487	9,358	9,324	-163
SECONDARY				
COCOA BEACH	1,229	1,154	1,253	24
DELAURA	817	827	829	12
EAU GALLIE	2,085	1,898	2,150	65
HOOVER	533	517	531	-2
JOHNSON	940	897	1,000	60
SATELLITE	1,839	1,761	1,868	29
WEST SHORE	698	660	838	140
TOTAL - SECONDARY	8,141	7,714	8,469	328
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	17,628	17,072	17,793	165
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STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
<u>ELEMENTARY</u>				
ANDERSEN	786	794	752	-34
AUDUBON	646	668	638	-8
CAMBRIDGE	644	667	621	-23
CARROLL	827	809	829	2
ENDEAVOUR	685	693	676	-9
FAIRGLEN	911	911	885	-26
GARDENDALE	684	665	650	-34
GOLFVIEW	671	713	654	-17
MILA	593	583	572	-21
SATURN	806	796	776	-30
TROPICAL	964	934	934	-30
WILLIAMS	925	965	974	49
TOTAL - ELEMENTARY	9,142	9,198	8,961	-181
<u>SECONDARY</u>				
CLEARLAKE	679	661	666	-13
COCOA	1,284	1,139	1,297	13
EDGEWOOD	454	452	497	43
JEFFERSON	578	550	559	-19
KENNEDY	591	578	590	-1
MCNAIR	379	360	412	33
MERRITT ISLAND	1,865	1,723	1,908	43
ROCKLEDGE	1,505	1,429	1,506	1
TOTAL - SECONDARY	7,335	6,892	7,435	100
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AREA TOTAL	16,477	16,090	16,396	-81
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STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
ELEMENTARY				
APOLLO	910	918	865	-45
ATLANTIS	704	738	678	-26
CHALLENGER	613	608	590	-23
COQUINA	482	519	446	-36
ENTERPRISE	863	872	811	-52
IMPERIAL ESTATES	561	545	537	-24
MIMS	657	625	631	-26
OAK PARK	916	947	814	-102
CENTRAL PINE GROVE	0	0	0	0
SOUTH PINE GROVE	17	22	19	2
PINEWOOD	527	536	487	-40
RIVERVIEW	547	515	550	3
SOUTH LAKE	596	547	527	-69
TOTAL - ELEMENTARY	7,393	7,392	6,955	-438
SECONDARY				
ASTRONAUT	1,516	1,413	1,529	13
JACKSON	666	658	687	21
MADISON	814	743	810	-4
SPACE COAST	1,138	1,138	1,139	1
TITUSVILLE	2,209	2,011	2,162	-47
TOTAL - SECONDARY	6,343	5,963	6,327	-16
AREA TOTAL	13,736	13,355	13,282	-454

STUDENT MEMBERSHIP ANALYSIS

OTHER CENTERS

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
OTHER SCHOOLS				
BREVARD COUNTY JAIL	11	10	15	4
COGSWELL OFFSITE	28	17	36	8
CROSSWINDS	9	5	12	3
DETENTION CENTER	52	50	67	15
DEVEREUX HOSPITAL	128	165	142	14
DEVEREUX SO. PINE GROVE	32	37	50	18
DRUG FREE LIVING CENTER	18	19	18	0
EARLY INTERVENTION	43	52	45	2
HALFWAY HOUSE	22	21	22	0
INFANTS AND TODDLERS	55	63	55	0
MEADOWLANE OFFSITE	63	159	62	-1
MEADOWLANE R.O.P.E.S.	56	46	0	-56
NORMANDY-DEVEREUX	58	47	65	7
OUTWARD BOUND	7	0	15	8
PRE-KINDERGARTEN	109	146	125	16
SPACE COAST MARINE	31	26	32	1
STEVENSON R.O.P.E.S.	58	55	0	-58
WHISPERING HILLS OFFSITE	31	7	33	2
TOTAL - OTHER	811	925	794	-17

STUDENT MEMBERSHIP ANALYSIS
MILLENNIUM AND CHARTER SCHOOLS

SCHOOL	ACTUAL 10/99	ACTUAL YEAR END 05/00	PROJECTED 10/00	OCTOBER 1999 VS PROJECTION
<u>MILLENNIUM SCHOOLS</u>				
FREEDOM 7	0	0	200	200
WEST MELBOURNE	0	0	200	200
STEVENSON	0	0	200	200
WHISPERING HILLS	0	0	200	200
TOTAL - MILLENNIUM	0	0	800	800
<u>CHARTER SCHOOLS</u>				
CAMPUS PRIMARY	0	0	120	120
EDUCATIONAL HORIZONS	40	43	75	35
EXPLORER	191	180	200	9
MILESTONES	64	61	200	136
PALM BAY ACADEMY	122	117	155	33
ODYSSEY	112	111	150	38
SCULPTOR	234	231	238	4
NEW CHARTER SCHOOLS	0	0	78	78
TOTAL - CHARTER	763	743	1,216	453

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1995-96 THROUGH 2000-01 PROJECTED**

PROGRAM	1995-96 DOE	1996-97 DOE	1997-98 DOE	1998-99 DOE	1999-2000 ESTIMATED	2000-01 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	571.91	594.75	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	191.80	183.54	#	#	#	#
PHYSICALLY HANDICAPPED	132.56	102.57	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	24.10	26.73	#	#	#	#
SPEECH/HEARING & LANG. P/T	222.20	209.67	#	#	#	#
SPEECH/HEARING & LANGUAGE	334.79	343.10	#	#	#	#
VISUALLY HANDICAPPED P/T	4.12	3.17	#	#	#	#
VISUALLY HANDICAPPED	7.33	3.98	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	28.49	24.51	#	#	#	#
EMOTIONALLY HANDICAPPED	354.33	438.06	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	866.74	847.12	#	#	#	#
SPECIFIC LRNG. DISABILITY	1,518.49	1,409.00	#	#	#	#
GIFTED P/T	940.36	964.90	#	#	#	#
HOSPITAL/HOMEBOUND	26.62	28.04	#	#	#	#
PROFOUNDLY HANDICAPPED	313.48	316.33	#	#	#	#
SUPPORT LEVEL 1	#	#	9,276.28	9,458.14	9,648.65	&
SUPPORT LEVEL 2	#	#	4,186.76	3,852.39	3,504.06	&
SUPPORT LEVEL 3	#	#	1,089.30	1,126.79	1,280.52	&
SUPPORT LEVEL 4	#	#	524.42	552.26	512.59	492.43
SUPPORT LEVEL 5	#	#	218.22	188.96	206.14	249.07
TOTAL - EXCEPTIONAL	5,537.32	5,495.47	15,294.98	15,178.54	15,151.96	741.50
BUSINESS & OFFICE	556.53	612.67	#	#	#	#
DISTRIBUTIVE	155.54	95.18	#	#	#	#
DIVERSIFIED	234.30	289.12	#	#	#	#
HEALTH	85.66	103.25	#	#	#	#
PUBLIC SERVICE	7.84	12.42	#	#	#	#
HOME ECONOMICS	377.37	401.50	#	#	#	#
INDUSTRIAL	568.70	627.08	#	#	#	#
EXPLORATORY	854.17	847.36	#	#	#	#
TOTAL - VOCATIONAL	2,840.11	2,988.58	2,479.50	2,055.82	2,283.61	2,223.15
ADULT BASIC	268.36	265.19	@	@	@	@

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1995-96 THROUGH 2000-01 PROJECTED**

PROGRAM	1995-96 DOE	1996-97 DOE	1997-98 DOE	1998-99 DOE	1999-2000 ESTIMATED	2000-01 PROJECTED
ADULT SECONDARY	821.20	781.57	@	@	@	@
ADULT HANDICAPPED	337.08	340.88	@	@	@	@
TOTAL - ADULT	1,426.64	1,387.64	-	-	-	-
BASIC K - 3	20,067.06	20,016.79	17,184.35	16,880.67	16,652.84	20,739.52
BASIC 4 - 8	21,583.44	21,972.83	18,380.54	19,295.60	20,658.26	27,240.83
BASIC 9 - 12	13,075.85	13,359.21	12,072.07	12,649.11	13,189.81	17,451.41
* ESOL	1,962.04	1,936.96	2,050.71	1,955.61	514.53	527.15
TOTAL BASIC	56,688.39	57,285.79	49,687.67	50,780.99	51,015.44	65,958.91
GRAND TOTAL	66,492.46	67,157.48	67,462.15	68,015.35	68,451.01	68,923.56

* 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 NEW ESE FUNDING MATRIX

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

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

SOURCE: 1999-2000 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2000

2000-01 COLUMN FROM APPROVED ESTIMATING CONFERENCE MAY, 2000

**WEIGHTED FTE
BY PROGRAM CATEGORY
1995-96 THROUGH 2000-01 PROJECTED**

PROGRAM	2000-01	1995-96	1996-97	1997-98	1998-99	1999-2000	1999-2000
	WEIGHTS	DOE	DOE	DOE	DOE	ESTIMATED	PROJECTED
EDUCABLE MENTALLY HANDICAP'D	0.000	1,255.34	1,177.01	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	0.000	570.99	570.99	#	#	#	#
PHYSICALLY HANDICAPPED	0.000	435.46	319.10	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	0.000	312.60	339.20	#	#	#	#
SPEECH/HEARING & LANG. P/T	0.000	1,180.55	1,118.17	#	#	#	#
SPEECH/HEARING & LANGUAGE	0.000	1,001.69	952.79	#	#	#	#
VISUALLY HANDICAPPED P/T	0.000	68.75	54.11	#	#	#	#
VISUALLY HANDICAPPED	0.000	34.16	21.23	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	110.48	105.07	#	#	#	#
EMOTIONALLY HANDICAPPED	0.000	974.76	1,216.49	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	2,400.00	2,352.45	#	#	#	#
SPECIFIC LRNG. DISABILITY	0.000	2,915.50	2,788.41	#	#	#	#
GIFTED P/T	0.000	1,642.81	1,649.98	#	#	#	#
HOSPITAL/HOMEBOUND	0.000	333.34	355.83	#	#	#	#
PROFOUNDLY HANDICAPPED	0.000	1,365.83	1,356.11	#	#	#	#
SUPPORT LEVEL 1	0.000	#	#	12,439.49	12,683.37	12,938.84	#
SUPPORT LEVEL 2	0.000	#	#	8,674.97	7,982.15	7,260.41	#
SUPPORT LEVEL 3	0.000	#	#	3,580.53	3,703.76	4,209.07	#
SUPPORT LEVEL 4	3.948	#	#	2,150.65	2,264.82	2,102.13	1,944.11
SUPPORT LEVEL 5	5.591	#	#	1,496.99	1,296.27	1,414.12	1,392.55
TOTAL - EXCEPTIONAL		14,602.26	14,376.94	28,342.63	27,930.37	27,924.57	3,336.66
BUSINESS & OFFICE	1.211	697.89	764.61	#	#	#	#
DISTRIBUTIVE	1.211	182.92	111.74	#	#	#	#
DIVERSIFIED	1.211	290.77	356.20	#	#	#	#
HEALTH	1.211	115.38	137.63	#	#	#	#
PUBLIC SERVICE	1.211	8.44	13.90	#	#	#	#
HOME ECONOMICS	1.211	480.01	512.72	#	#	#	#
INDUSTRIAL	1.211	1,003.19	1,093.00	#	#	#	#
EXPLORATORY	1.211	1,037.82	1,015.14	#	#	#	#
TOTAL - VOCATIONAL		3,816.42	4,004.94	3,153.92	2,549.22	2,765.45	2,692.23
ADULT BASIC	0.000	205.56	212.68	@	@	@	@

**WEIGHTED FTE
BY PROGRAM CATEGORY
1995-96 THROUGH 2000-01 PROJECTED**

PROGRAM	2000-01	1995-96	1996-97	1997-98	1998-99	1999-2000	1999-2000
	WEIGHTS	DOE	DOE	DOE	DOE	ESTIMATED	PROJECTED
ADULT SECONDARY	0.000	700.48	626.82	@	@	@	@
ADULT HANDICAPPED	0.000	335.06	327.93	@	@	@	@
TOTAL - ADULT		1,241.10	1,167.43				
BASIC K - 3	1.036	21,276.60	21,415.95	18,112.30	17,842.87	17,602.05	21,486.14
BASIC 4 - 8	1.000	22,196.04	22,630.57	18,380.54	19,295.60	20,658.26	27,240.83
BASIC 9 - 12	1.096	15,886.98	16,139.87	14,112.25	14,394.69	14,706.64	19,126.75
* ESOL	1.226	2,854.98	2,783.41	2,779.27	2,596.21	623.10	646.29
TOTAL BASIC		62,214.60	62,969.80	53,384.36	54,129.37	53,590.05	68,500.00
** GRAND TOTAL		82,066.66	82,736.55	85,073.87	84,826.40	84,528.47	74,777.30

* PRIOR TO 1999-2000 THIS CATEGORY CONTAINED THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS:

DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES): BASIC

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 NEW ESE FUNDING MATRIX

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

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

** TOTALS INCLUDE DOE FEFP CALCULATIONS FOR ADVANCED PLACEMENT AND CAP ADJUSTMENTS

SOURCE: 1999-2000 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2000

2000-01 COLUMN FROM APPROVED ESTIMATING CONFERENCE MAY, 2000

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 2000-2001
PROJECTED REVENUE

NO.	DESCRIPTION	1999-2000 ACTUAL REVENUE	2000-2001 PROJECTED REVENUE	DIFFERENCE
<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	509,474	525,000	15,526
3190	OTHER FEDERAL DIRECT	<u>329,086</u>	<u>350,000</u>	<u>20,914</u>
	TOTAL FEDERAL DIRECT	<u>838,560</u>	<u>875,000</u>	<u>36,440</u>
<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	VOCATIONAL EDUCATION	654,693	522,136	-132,557
3230	EDUCATION FOR THE HANDICAPPED	7,719,072	7,233,350	-485,722
3241	TITLE 1	8,181,119	8,345,000	163,881
3270	TITLE VI	415,285	425,000	9,715
3290	TITLE II	280,507	232,500	-48,007
3290	DRUG FREE SCHOOLS	250,332	250,000	-332
3290	CHARTER SCHOOLS	429,500	350,000	-79,500
3290	OTHER	<u>2,273,781</u>	<u>2,989,130</u>	<u>715,349</u>
	TOTAL FEDERAL THROUGH STATE	<u>20,204,289</u>	<u>20,347,116</u>	<u>142,827</u>
<u>STATE AND OTHER SOURCES</u>				
3335	DIAGNOSTIC & RESOURCE	74,469	86,500	12,031
3339	OTHER STATE	120,905	35,000	-85,905
3490	OTHER MISCELLANEOUS	<u>23,943</u>	<u>115,000</u>	<u>91,057</u>
	TOTAL STATE AND OTHER SOURCES	<u>219,317</u>	<u>236,500</u>	<u>17,183</u>
	TOTAL SPECIAL REVENUE - OTHER	<u>21,262,166</u>	<u>21,458,616</u>	<u>196,450</u>
<u>FOOD SERVICES</u>				
	REVENUE	18,448,427	18,943,596	495,169
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	1,062,921	2,300,000	1,237,079
	UNRESERVED	4,421,402	3,508,541	-912,861
	TOTAL FUND BALANCE	<u>5,484,323</u>	<u>5,808,541</u>	<u>324,218</u>
	TOTAL FOOD SERVICE	<u>23,932,750</u>	<u>24,752,137</u>	<u>819,387</u>
	GRAND TOTAL	<u>45,194,916</u>	<u>46,210,753</u>	<u>1,015,837</u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2000-2001
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1999-2000 ACTUAL EXPENDITURES	2000-2001 TENTATIVE BUDGET	DIFFERENCE
121	TEACHER SALARY	7,926,342	7,708,872	-217,470
111	ADMINISTRATIVE SALARY	643,867	713,043	69,176
123	SUPPLEMENTS	132,079	134,182	2,103
161	HOURLY SALARY	1,441,256	1,745,810	304,554
181	EAP	221,934	122,280	-99,654
141	SUBSTITUTE SALARY	108,925	0	-108,925
191	TEMPORARY SALARY	50,096	23,096	-27,000
	SALARIES TOTAL	10,524,499	10,447,283	-77,216
210	RETIREMENT	1,060,098	952,976	-107,122
220	FICA	779,661	793,623	13,962
231	LIFE INSURANCE	20,274	21,925	1,651
232	HOSPITALIZATION	675,761	904,522	228,761
236	OPTION 3	62,718	56,876	-5,842
237	VISION	15,274	17,707	2,433
241	WORKER'S COMPENSATION	136,761	142,517	5,756
	FRINGE TOTAL	2,750,547	2,890,146	139,599
312	PROFESSIONAL/TECHNICAL	2,179,829	2,245,224	65,395
315	TUITION REIMBURSEMENT	1,535	1,581	46
331	TRAVEL - IN COUNTY	85,712	88,283	2,571
332	TRAVEL - OUT OF COUNTY	457,356	471,077	13,721
352	REPAIR - MAINTENANCE	25,637	26,406	769
360	RENTALS	24,015	24,735	720
372	TELEPHONE	8,214	8,460	246
373	POSTAGE	3,546	3,652	106
374	TELEPHONE EQUIPMENT	2,921	3,009	88
391	PRINTING	60,079	61,881	1,802
393	DRY CLEANING	509	524	15
397	ISOLATED TRANSPORTATION	4,280	4,400	120

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2000-2001
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1999-2000	2000-2001	DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	
	PURCHASED SERVICES TOTAL	2,853,633	2,939,234	85,601
511	SUPPLIES	1,325,161	1,364,916	39,755
521	TEXTBOOKS	327,996	337,836	9,840
530	PERIODICALS	0	0	0
544	GAS/OIL	19	0	-19
550	REPAIR PARTS	0	0	0
	SUPPLIES/MATERIALS TOTAL	1,653,176	1,702,752	49,576
610	LIBRARY BOOKS	64,996	66,946	1,950
620	AV MATERIALS	83,908	86,425	2,517
641	FURN/FIXT/EQUIP	698,837	719,802	20,965
643	COMPUTER HARDWARE	1,415,879	1,458,355	42,476
651	MOTOR VEHICLES	0	0	0
681	IMPROVEMENTS	0	0	0
690	COMPUTER SOFTWARE	749,296	771,775	22,479
	CAPITAL OUTLAY TOTAL	3,012,916	3,103,303	90,387
710	REDEMPTION OF PRINCIPAL	0	0	0
720	INTEREST	0	0	0
737	DUES/FEES	57,624	59,065	1,441
794	FIELD TRIPS	11,545	11,834	289
799	INDIRECT COST	398,226	305,000	-93,226
	OTHER EXPENDITURES TOTAL	467,395	375,898	-91,497
	TOTAL EXPENDITURES	21,262,166	21,458,616	196,450

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2000-2001
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	1999-2000	2000-2001	DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	
5100	BASIC K-12	8,863,620	8,936,674	73,054
5200	EXCEPTIONAL EDUCATION	2,019,996	2,090,696	70,700
5300	VOCATIONAL EDUCATION	426,488	437,150	10,662
5400	ADULT EDUCATION	7,255	7,509	254
5500	NON - FEFP	332,041	340,342	8,301
	INSTRUCTIONAL TOTAL	11,649,400	11,812,371	162,971
6110	ATTENDANCE/SOCIAL WORK	410,536	422,852	12,316
6120	GUIDANCE	177,657	182,987	5,330
6130	HEALTH	698,780	719,743	20,963
6140	PSYCHOLOGICAL SERVICES	623,486	642,191	18,705
6150	PARENT INVOLVEMENT	372,029	383,190	11,161
6200	INSTRUCTIONAL MEDIA	80,820	83,245	2,425
6300	INSTRUCTIONAL CURRICULUM	4,463,081	4,530,027	66,946
6400	INSTRUCTIONAL STAFF TRAINING	2,244,520	2,278,118	33,598
	INSTRUCTIONAL SUPPORT TOTAL	9,070,909	9,242,352	171,443
7200	GENERAL ADMINISTRATION	398,376	305,000	-93,376
7300	SCHOOL ADMINISTRATION	10,234	15,000	4,766
7400	FACILITIES	0	0	0
7700	CENTRAL SERVICES	51,798	0	-51,798
7800	TRANSPORTATION	70,461	72,575	2,114
7900	UTILITY/CUSTODIAL	10,988	11,318	330
9100	COMMUNITY SERVICES	0	0	0
9200	DEBT SERVICE	0	0	0
	GENERAL SUPPORT TOTAL	541,857	403,892	-137,965
	TOTAL EXPENDITURES	21,262,166	21,458,616	196,450

Food Service Budget

Fiscal Year 2000 - 2001

PROJECTED REVENUE

Function	Description	1999-2000 Actual Revenue	2000-2001 Projected Revenue	Difference
<u>Federal through State Sources</u>				
3260	Other Federal (99/00 SNB)	\$ -	\$ -	\$ -
3261	Federal lunch reimbursement	5,370,501	5,510,562	140,061
3262	Federal breakfast reimbursement	938,546	953,425	14,879
3265	Federal commodity	1,119,924	1,200,000	80,076
3266	Cash in lieu of commodity	-	-	-
3267	Summer feeding program	-	-	-
Total federal through state		\$ 7,428,971	\$ 7,663,987	\$ 235,016
<u>State and other sources</u>				
3338	State supplement (lunch & breakfast)	\$ 275,951	\$ 282,223	\$ 6,272
3399	Other Misc State Revenue	-	-	-
3436	Interest	38,783	35,000	(3,783)
3451	Food sales type A	3,475,029	3,554,240	79,211
3452	Pupil breakfast	110,156	112,671	2,515
3453	Food sales adult	491,529	496,027	4,498
3454	Student a la carte	6,429,869	6,575,684	146,127
3455	Food sales adult a la carte	123,906	126,764	2,858
3456	Other food sales	-	17,000	17,000
3457	Other YMCA day care	26,198	24,000	(2,198)
3458	Other commissions	10,602	11,000	398
3490	Miscellaneous local sources	37,432	45,000	7,568
Total State and Other		\$ 11,019,456	\$ 11,279,609	\$ 260,153
Total Revenue		\$ 18,448,427	\$ 18,943,596	\$ 495,169
Fund Balance, July 1				
Reserve for Equipment Unreserved		\$ 1,062,921	\$ 2,300,000	\$ 1,237,079
Total Fund Balance		\$ 4,421,402	\$ 3,508,541	\$ (912,861)
Total Fund Balance		\$ 5,484,323	\$ 5,808,541	\$ 324,217
GRAND TOTAL				
		\$ 23,932,750	\$ 24,752,137	\$ 819,386

Food Service Budget

Fiscal year 2000 - 2001

EXPENDITURES BY OBJECT

Object	Description	1999-2000 Actual Expenditures	2000-2001 Tentative Budget	Difference
111	Administrative Salary	\$ 135,887	\$ 142,681	\$ 6,794
141	Substitute Salary	14,025	15,000	975
161	Hourly Salary	5,420,658	5,821,690	401,033
181	E-A-P Salary	67,319	70,685	3,366
191	Temporary Salary	1,678	2,000	322
	Salaries Total	\$ 5,639,566	\$ 6,052,056	\$ 412,490
210	Retirement	\$ 565,685	\$ 552,208	\$ (13,477)
220	FICA	420,153	462,982	42,829
231	Life Insurance	8,888	13,036	4,148
232	Hospitalization	610,522	667,206	56,684
236	Option 3	63,955	58,964	(4,991)
237	Vision	15,024	15,812	788
241	Worker's Compensation I	4,007	4,487	480
243	Worker's Compensation III	1,256	-	(1,256)
244	Worker's Compensation IV	487,084	650,355	163,271
	Fringe Total	\$ 2,176,573	\$ 2,425,050	\$ 248,477
312	Professional & Technical	\$ 691,664	\$ 800,000	\$ 108,336
331	Travel - In County	44,379	44,000	(379)
332	Travel - Out of County	14,455	20,000	5,545
352	Repair - Maintenance	3,968	5,000	1,032
360	Rentals	1,429	1,700	271
374	Phone Equip. N. Re.	10,626	5,000	(5,626)
386	Recycling Charge	-	-	-
391	Printing	1,219	850	(369)
392	Contracted Services	1,044,641	750,000	(294,641)
	Purchased Services Total	\$ 1,812,382	\$ 1,626,550	\$ (185,832)

Food Service Budget

Fiscal year 2000 - 2001

EXPENDITURES BY OBJECT

Object	Description	1999-2000 Actual Expenditures	2000-2001 Tentative Budget	Difference
511	Supplies	\$ 691,134	\$ 738,168	\$ 47,034
571	Food	5,435,221	5,536,260	101,039
591	Wares Replacement	17,347	25,000	7,653
592	Commodity Usage	\$ 1,074,474	\$ 1,200,000	\$ 125,526
	Supplies/Materials Total	\$ 7,218,177	\$ 7,499,428	\$ 281,251
622	AV Materials < \$750	\$ -	\$ -	\$ -
641	Furn/Fixt/Equip > \$750	493,800	625,000	131,200
642	Furn/Fixt/Equip < \$750	176,645	175,000	(1,645)
643	Computer Hardware > \$750	137,239	20,000	(117,239)
644	Computer Hardware < \$750	40,437	30,000	(10,437)
691	Computer Software > \$750	5,085	5,000	(85)
692	Computer Software < \$750	6,893	20,000	13,107
	Capital Outlay Total	\$ 860,098	\$ 875,000	\$ 14,902
737	Dues/Fees	\$ 3,209	\$ 3,500	\$ 291
739	Bank Charges	634	200	\$ (434)
795	Miscellaneous Charges	1,392	300	\$ (1,092)
799	Federal Indirect Cost	412,179	404,476	\$ (7,703)
	Other Expenditures Total	\$ 417,413	\$ 408,476	\$ (8,937)
	Total Expenditures	\$ 18,124,210	\$ 18,886,560	\$ 762,350
	Fund Balance, June 30	5,808,541	5,865,577	101,168
	GRAND TOTAL	\$ 23,932,750	\$ 24,752,137	\$ 863,518

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.

Special Act Certificates of Indebtedness – Series 1990 Advance Refunding

Principal and interest on the Special Act Certificates of Indebtedness are secured by and payable from the District's portion of racetrack and jai-alai fronton moneys received under the provisions of Chapters 550 and 551, Florida Statutes.

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

REVENUES

2000-2001 BUDGET

	<u>SBE BONDS</u>	<u>SPECIAL ACT CERTIFICATES</u>	<u>C.O.P.</u>	<u>CAPITAL LEASE OBLIGATION</u>	<u>TOTAL</u>	<u>1999-2000 REVENUE</u>
STATE SOURCES						
CO & DS Withheld for SBE Bonds	2,394,148				2,098,066	2,098,066
Racing Commission Funds		223,250			223,250	223,250
LOCAL SOURCES						
Investment Revenue		50,000	204,220		254,220	359,620
OTHER FINANCING SOURCES						
Transfers from Operating Fund				1,838,846	1,838,846	1,676,301
Transfers from Capital Projects Funds			10,811,905	831,383	11,643,288	10,859,086
Sale of Bonds						11,275
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	<u>2,394,148</u>	<u>273,250</u>	<u>11,016,125</u>	<u>2,670,229</u>	<u>16,057,670</u>	<u>15,227,598</u>
FUND BALANCES, JULY 1						
Reserved for Debt Service	637,153	1,565,764	3,057,891	8,420	5,269,228	5,705,028
Unreserved Fund Balance						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	<u><u>3,031,301</u></u>	<u><u>1,839,014</u></u>	<u><u>14,074,016</u></u>	<u><u>2,678,649</u></u>	<u><u>21,326,898</u></u>	<u><u>20,932,626</u></u>

DEBT SERVICE FUND BUDGET

EXPENDITURES

2000-2001 BUDGET

	<u>SBE BONDS</u>	<u>SPECIAL ACT CERTIFICATES</u>	<u>C.O.P.</u>	<u>CAPITAL LEASE OBLIGATION</u>	<u>TOTAL</u>	<u>1999-2000 EXPENDITURES</u>
DEBT SERVICE						
Redemption of Principal	950,000	70,000	3,915,000	1,991,412	6,926,412	6,035,519
Interest	1,228,519	126,253	6,896,905	678,816	8,930,493	9,613,656
Fees		2,500	53,500		56,000	14,223
TOTAL EXPENDITURES	2,178,519	198,753	10,865,405	2,670,228	15,912,905	15,663,398
FUND BALANCES, JUNE 30						
Reserved for Debt Service	852,782	1,640,261	3,208,611	8,421	5,413,993	5,269,228
Unreserved Fund Balance						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	<u>3,031,301</u>	<u>1,839,014</u>	<u>14,074,016</u>	<u>2,678,649</u>	<u>21,326,898</u>	<u>20,932,626</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.

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 2000-2001
Revenues

REVENUES	1999-2000 ACTUAL REVENUE	2000-2001 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES			
PECO - CONSTRUCTION	4,996,100	3,036,210	-1,959,890
PECO - MAINTENANCE	2,810,307	5,372,377	2,562,070
SCHOOL INFRASTRUCTURE THRIFT PROGRAM (SIT)	6,015,684	1,300,000	-4,715,684
CO & DS DISTRIBUTED TO DISTRICT	260,170	690,000	429,830
OTHER STATE	96,873	100,000	3,127
INTEREST - CO & DS	41,600	60,000	18,400
TOTAL STATE	14,220,734	10,558,587	-3,662,147
LOCAL SOURCES			
SCHOOL CAPITAL OUTLAY TAX	30,748,659	32,246,049	1,497,390
INTEREST ON INVESTMENTS	2,457,629	500,000	-1,957,629
SALE OF PROPERTY	698,770	200,000	-498,770
MISCELLANEOUS LOCAL	320,109	0	-320,109
TOTAL LOCAL	34,225,167	32,946,049	-1,279,118
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF RANS	20,000,000	15,000,000	-5,000,000
PROCEEDS FROM PERFORMANCE CONTRACTING	781,500	0	-781,500
STATE BOARD OF EDUCATION BOND ISSUE	488,353	0	-488,353
TRANSFER FROM DEBT SERVICE FUND	0	0	0
TRANSFER FROM OPERATING FUND	812,162	0	-812,162
TOTAL OTHER FINANCING SOURCES	22,082,015	15,000,000	-7,082,015
TOTAL REVENUE AND OTHER FINANCING SOURCES	70,527,916	58,504,636	-12,023,280
FUND BALANCE - JULY 1			
RESERVED FOR ENCUMBRANCES	13,554,912	15,940,124	2,385,212
RESERVED FOR CAPITAL PROJECTS	17,095,734	28,238,701	11,142,967
RESERVED / UNDESIGNATED	4,792,928	2,077,376	-2,715,552
UNRESERVED / UNDESIGNATED	640,162	1,817,271	1,177,109
TOTAL FUND BALANCE - JULY 1	36,083,736	48,073,472	11,989,736
GRAND TOTAL	106,611,652	106,578,108	-33,544

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2000	2000-2001 APPROPRIATIONS	2000-2001 TENTATIVE BUDGET	2000-2001 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2001
RESERVED FOR:					
FIRE/SAFETY, ADA, & ASBESTOS EQUIPMENT - DISTRICTWIDE	156,896	250,000	406,896	403,896	3,000
HVAC PROJECTS	-14,101	500,000	485,899	485,899	0
MAJOR MAINTENANCE	1,029,159	2,200,000	3,229,159	2,950,000	279,159
PAVING - VARIOUS	527,606	1,500,000	2,027,606	955,000	1,072,606
PORTABLE LEASE	487,354	500,000	987,354	487,354	500,000
REMODEL/RENOVATE - VARIOUS	72,046	810,000	882,046	882,046	0
ROOFING - VARIOUS	888,702	4,297,051	5,185,753	3,550,000	1,635,753
SAFETY TO LIFE - VARIOUS	708,311	0	708,311	708,311	0
SCHOOL BUS REPLACEMENT	142,855	537,238	680,093	680,093	0
VEHICLES - OTHER	2,085,925	2,100,000	4,185,925	4,185,925	0
ROCKLEDGE HIGH SCHOOL RENOVATION	40,218	0	40,218	40,218	0
PORTABLE/RELOCATION	30,721	0	30,721	30,721	0
PORTABLE/RENOVATION & REPAIR	140,529	720,000	860,529	580,529	280,000
HEALTH & SAFETY	89,479	250,000	319,479	319,479	0
CUSTODIAL EQUIPMENT	2,855,131	4,000,000	6,855,131	4,500,000	2,355,131
FAST TEAMS	63,108	350,000	413,108	413,108	0
BAYSIDE HIGH SCHOOL	344,381	750,000	1,094,381	1,094,381	0
WESTSIDE ELEMENTARY	228,356	0	228,356	228,356	0
MAINTENANCE PROJECTS "PROJECT F"	365,410	0	365,410	365,410	0
STONE JR HIGH ROOF REPLACEMENT	0	4,835,139	4,835,139	4,835,139	0
LONGLEAF ELEMENTARY	161,639	0	161,639	161,639	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	32,816	0	32,816	32,816	0
ATHLETIC FACILITIES ENHANCEMENTS	147,750	0	147,750	147,750	0
WESTSHORE JR / SR HIGH RENOVATION	149,653	0	149,653	149,653	0
WESTSHORE PE ATHLETIC FIELDS	121,947	0	121,947	121,947	0
VOCATIONAL EDUCATION LAB EQUIPMENT	0	0	0	0	0
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	55,716	0	55,716	55,716	0
MELBOURNE HIGH RE-ROOF	821,559	0	821,559	750,000	71,559
SOUTH PINE GROVE RE-ROOF	77,898	0	77,898	77,898	0
RIVERVIEW ELEMENTARY RE-ROOF	181,615	0	181,615	181,615	0
ROCKLEDGE HIGH RE-ROOF	209,275	0	209,275	209,275	0
CAPEVIEW ELEMENTARY RE-ROOF	80,315	0	80,315	80,315	0
DELAURA JR HIGH RE-ROOF	454,451	0	454,451	454,451	0
CREEL ELEMENTARY RE-ROOF	372,383	0	372,383	372,383	0
APOLLO ELEMENTARY RE-ROOFING	132,117	0	132,117	132,117	0
SURFSIDE ELEMENTARY RE-ROOF	51,423	0	51,423	51,423	0
FAIRGLEN ELEMENTARY RE-ROOF	69,492	0	69,492	69,492	0
PINEWOOD ELEMENTARY RE-ROOF	31,929	0	31,929	31,929	0
KENNEDY MIDDLE RE-ROOF	14,894	0	14,894	14,894	0
EDGEWOOD JR HIGH RE-ROOF	259,498	0	259,498	259,498	0
GOLFVIEW ELEMENTARY RE-ROOF	500,674	0	500,674	500,674	0
OLD MEADOWLANE RE-ROOF	1,162,849	0	1,162,849	1,100,000	62,849
WHISPERING HILLS RE-ROOF	54,816	0	54,816	54,816	0
ROCKLEDGE ELEMENTARY RE-ROOF	23,074	0	23,074	23,074	0
RIVERVIEW ANNEX RE-ROOF	70,526	0	70,526	70,526	0
FREEDOM 7 RE-ROOF	338,044	0	338,044	338,044	0
STONE JR HIGH HVAC UPGRADE	5,890	0	5,890	5,890	0
PEST CONTROL TENTING	1,727,664	0	1,727,664	1,650,000	77,664
ASBESTOS REMOVAL PROJECTS	832	0	832	832	0
RIVERVIEW KITCHEN ADDITION	1,114	0	1,114	1,114	0
ROY ALLEN KITCHEN ADDITION	21,506	0	21,506	21,506	0
RALPH WILLIAMS ELEMENTARY	21,505	0	21,505	21,505	0
	369,479	0	369,479	369,479	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2000	2000-2001 APPROPRIATIONS	2000-2001 TENTATIVE BUDGET	2000-2001 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2001
NEW ELEMENTARY - PALM BAY AREA	0	0	0	0	0
EAU GALLIE HIGH ADDITION	2,442,150	0	2,442,150	1,950,000	492,150
MHS - PHASE III NEW ADDITION	652,564	0	652,564	652,564	0
BAYSIDE - PHASE II NEW ADDITION	1,019,776	0	1,019,776	1,019,776	0
THS - PHASE III NEW ADDITION	47,657	0	47,657	47,657	0
PALM BAY HIGH - CLASSROOM ADDITION	15,202	0	15,202	15,202	0
BUS PARKING AREA - WESTSIDE SITE	0	0	0	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	121,353	586,920	708,273	125,000	583,273
BUS MAINTENANCE BUILDING - STONE	357,672	0	357,672	357,672	0
TECHNOLOGY ENHANCEMENTS - 19 SITES	7,967	0	7,967	7,967	0
ENERGY SAVINGS PROGRAM	744,757	0	744,757	744,757	0
GRADE CONFIGURATION IMPROVEMENT	82,198	0	82,198	82,198	0
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	330,452	0	330,452	330,452	0
MUSICAL INSTRUMENT LOCKERS	189,841	0	189,841	189,841	0
CHARTER SCHOOL SIT PROJECT	724,152	0	724,152	724,152	0
COCOA BEACH HIGH - DEFERRED MAINTENANCE	32,668	0	32,668	32,668	0
TITUSVILLE HIGH - DEFERRED MAINTENANCE	60,949	0	60,949	60,949	0
OAK PARK - DEFERRED MAINTENANCE	315,262	0	315,262	315,262	0
GARDENDALE - DEFERRED MAINTENANCE	201,148	0	201,148	201,148	0
ROOSEVELT - DEFERRED MAINTENANCE	233,348	0	233,348	233,348	0
MADISON MIDDLE - DEFERRED MAINTENANCE	233,658	0	233,658	233,658	0
JACKSON MIDDLE - DEFERRED MAINTENANCE	233,658	0	233,658	233,658	0
STEVENSON - DEFERRED MAINTENANCE	161,957	0	161,957	161,957	0
WESTSHORE SITE IMPROVEMENT	295,101	0	295,101	295,101	0
MIHS SITE IMPROVEMENTS	613,852	0	613,852	613,852	0
ROY ALLEN REPLACEMENT SCHOOL	7,454,534	0	7,454,534	1,500,000	5,954,534
PALM BAY HIGH - LOCKER ROOM HVAC	65,000	0	65,000	65,000	0
AUDUBON ELEM - CLASSROOM ADDITION	1,767,504	0	1,767,504	1,550,000	217,504
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	2,353,755	0	2,353,755	2,000,000	353,755
PALM BAY HIGH - ETP CLASSROOM ADDITION	374,429	0	374,429	374,429	0
KITCHEN EQUIPMENT	34,800	250,000	284,800	284,800	0
KITCHEN VENT/HVAC SYS VR	899,475	125,000	1,024,475	950,000	74,475
SATELLITE HIGH GYM FLOOR	0	0	0	0	0
STORM RECOVERY PROJECT	40,208	0	40,208	40,208	0
REVENUE ANTICIPATION NOTES	0	0	0	0	0
NEW ELEM SCHOOLS OF CHOICE / BLDG UPGRADES	4,034,890	1,300,000	5,334,890	4,650,000	684,890
LEGAL ADVERTISEMENTS	90,659	0	90,659	90,659	0
TOTALS BEFORE TRANSFERS AND OTHER USES	44,178,825	25,861,348	70,040,173	55,341,871	14,698,302
RAN PRINCIPAL REPAYMENT	0	20,000,000	20,000,000	20,000,000	0
RAN INTEREST PAYMENT	0	1,000,000	1,000,000	1,000,000	0
TRANSFER - DEBT SERVICE	0	11,643,288	11,643,288	11,643,288	0
TOTALS AFTER TRANSERS AND OTHER USES	44,178,825	58,504,636	102,683,461	87,985,159	14,698,302
RESERVED / UNDESIGNATED	2,077,376	0	2,077,376	0	2,077,376
UNRESERVED / UNDESIGNATED	1,817,271	0	1,817,271	0	1,817,271
GRAND TOTAL	48,073,472	58,504,636	106,578,108	87,985,159	18,592,949

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Tentative Budget by Major Funding Source

	2000-2001 TENTATIVE BUDGET	2000-2001 TAX LEVY	PRIOR YEAR'S TAX LEVY	2000-2001 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
FIRE/SAFETY, ADA, & ASBESTOS	406,896	0	0	250,000	156,896	0	0
EQUIPMENT - DISTRICTWIDE	485,899	500,000	0	0	0	0	-14,101
HVAC PROJECTS	3,229,159	2,200,000	551,870	0	-11,064	0	488,353
MAJOR MAINTENANCE	2,027,606	1,500,000	527,606	0	0	0	0
PAVING - VARIOUS	987,354	500,000	470,316	0	0	0	17,038
PORTABLE LEASE	882,046	810,000	72,046	0	0	0	0
REMODEL/RENOVATE - VARIOUS	5,185,753	1,510,841	342,411	2,786,210	539,437	0	6,854
ROOFING - VARIOUS	708,311	0	594,899	0	0	0	113,412
SAFETY TO LIFE - VARIOUS	680,093	0	0	537,238	142,855	0	0
SCHOOL BUS REPLACEMENT	4,185,925	2,100,000	6,032	0	0	2,079,893	0
VEHICLES - OTHER	40,218	0	0	0	0	0	40,218
ROCKLEDGE HIGH SCHOOL RENOVATION	30,721	0	7,232	0	23,489	0	0
PORTABLE/ RELOCATION	860,529	720,000	140,529	0	0	0	0
PORTABLE/RENOVATION & REPAIR	319,479	250,000	69,479	0	0	0	0
HEALTH & SAFETY	6,855,131	2,450,000	1,840,101	0	1,015,030	0	1,550,000
CUSTODIAL EQUIPMENT	413,108	350,000	63,108	0	0	0	0
FAST TEAMS	1,094,381	750,000	344,381	0	0	0	0
BAYSIDE HIGH SCHOOL	228,356	0	0	0	0	228,356	0
WESTSIDE ELEMENTARY	365,410	0	0	0	0	365,410	0
MAINTENANCE PROJECTS "PROJECT F"	4,835,139	0	0	4,835,139	0	0	0
STONE JR HIGH ROOF REPLACEMENT	161,639	0	72,787	0	88,852	0	0
LONGLEAF ELEMENTARY	32,816	0	0	0	0	32,818	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	147,750	0	145,790	0	0	0	1,960
ATHLETIC FACILITIES ENHANCEMENTS	149,653	0	7,201	0	0	0	142,452
WESTSHORE JR / SR HIGH RENOVATION	121,947	0	0	0	6,815	0	115,132
WESTSHORE PE ATHLETIC FIELDS	0	0	0	0	0	0	0
VOCATIONAL EDUCATION LAB EQUIPMENT	55,716	0	55,693	0	0	0	23
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	821,559	0	0	0	0	0	821,559
MELBOURNE HIGH RE-ROOF	77,898	0	0	0	0	0	77,898
SOUTH PINE GROVE RE-ROOF	181,615	0	0	0	0	0	181,615
RIVERVIEW ELEMENTARY RE-ROOF	209,275	0	104,805	0	0	0	104,470
ROCKLEDGE HIGH RE-ROOF	80,315	0	0	0	0	0	80,315
CAPEVIEW ELEMENTARY RE-ROOF	454,451	0	0	0	0	0	454,451
DELAURA JR HIGH RE-ROOF	372,383	0	0	0	0	0	372,383
CREEL ELEMENTARY RE-ROOF	132,117	0	0	0	0	0	132,117
APOLLO ELEMENTARY RE-ROOFING	51,423	0	0	0	0	0	51,423
SURFSIDE ELEMENTARY RE-ROOF	69,492	0	0	0	0	0	69,492
FAIRGLEN ELEMENTARY RE-ROOF	31,929	0	0	0	0	0	31,929
PINEWOOD ELEMENTARY RE-ROOF	14,894	0	0	0	0	0	14,894
KENNEDY MIDDLE RE-ROOF	259,498	0	0	0	0	0	259,498
EDGEWOOD JR HIGH RE-ROOF	500,674	0	0	0	0	0	500,674
GOLFVIEW ELEMENTARY RE-ROOF	1,162,849	0	0	0	0	0	1,162,849
OLD MEADOWLANE RE-ROOF	54,816	0	0	0	0	0	54,816
WHISPERING HILLS RE-ROOF	23,074	0	0	0	0	0	23,074
ROCKLEDGE ELEMENTARY RE-ROOF	70,526	0	0	0	0	0	70,526
RIVERVIEW ANNEX RE-ROOF	338,044	0	0	0	0	0	338,044
FREEDOM 7 RE-ROOF	5,690	0	0	0	0	0	5,690
STONE JR HIGH HVAC UPGRADE	1,727,664	0	0	0	0	0	1,727,664
PEST CONTROL TENTING	832	0	832	0	0	0	0
ASBESTOS REMOVAL PROJECTS	1,114	0	1,114	0	0	0	0
RIVERVIEW KITCHEN ADDITION	21,506	0	0	0	0	0	21,506
ROY ALLEN KITCHEN ADDITION	21,505	0	0	0	0	0	21,505

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Tentative Budget by Major Funding Source

	2000-2001 TENTATIVE BUDGET	2000-2001 TAX LEVY	PRIOR YEAR'S TAX LEVY	2000-2001 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RALPH WILLIAMS ELEMENTARY	369,479	0	0	0	0	0	369,479
NEW ELEMENTARY - PALM BAY AREA	0	0	0	0	0	0	0
EAU GALLIE HIGH ADDITION	2,442,150	0	792,152	0	0	0	1,649,998
MHS - PHASE III NEW ADDITION	652,564	0	48,112	0	0	0	604,452
BAYSIDE - PHASE II NEW ADDITION	1,019,776	0	0	0	0	0	1,019,776
THS - PHASE III NEW ADDITION	47,657	0	0	0	0	0	47,657
PALM BAY HIGH - CLASSROOM ADDITION	15,202	0	0	0	0	0	15,202
BUS PARKING AREA - WESTSIDE SITE	0	0	0	0	0	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	708,273	586,920	0	0	0	0	121,353
BUS MAINTENANCE BUILDING - STONE	357,672	0	0	0	170,422	0	187,250
TECHNOLOGY ENHANCEMENTS - 19 SITES	7,967	0	7,967	0	0	0	0
ENERGY SAVINGS PROGRAM	744,757	0	0	0	0	0	744,757
GRADE CONFIGURATION IMPROVEMENT	82,198	0	51,868	0	2,920	0	27,410
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	330,452	0	0	0	0	0	330,452
MUSICAL INSTRUMENT LOCKERS	189,841	0	0	0	0	0	189,841
CHARTER SCHOOL SIT PROJECT	724,152	0	0	0	0	0	724,152
COCOA BEACH HIGH - DEFERRED MAINTENANCE	32,668	0	32,668	0	0	0	0
TITUSVILLE HIGH - DEFERRED MAINTENANCE	60,949	0	60,949	0	0	0	0
OAK PARK - DEFERRED MAINTENANCE	315,262	0	315,262	0	0	0	0
GARDENDALE - DEFERRED MAINTENANCE	201,148	0	201,148	0	0	0	0
ROOSEVELT - DEFERRED MAINTENANCE	233,348	0	0	0	0	0	233,348
MADISON MIDDLE - DEFERRED MAINTENANCE	233,658	0	0	0	0	0	233,658
JACKSON MIDDLE - DEFERRED MAINTENANCE	233,658	0	0	0	0	0	233,658
STEVENSON - DEFERRED MAINTENANCE	161,957	0	0	0	0	0	161,957
WESTSHORE SITE IMPROVEMENT	295,101	0	295,101	0	0	0	0
MIHS SITE IMPROVEMENTS	613,852	0	613,852	0	0	0	0
ROY ALLEN REPLACEMENT SCHOOL	7,454,534	0	0	0	0	0	7,454,534
PALM BAY HIGH - LOCKER ROOM HVAC	65,000	0	0	0	0	0	65,000
AUDUBON ELEM - CLASSROOM ADDITION	1,767,504	0	0	0	0	0	1,767,504
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	2,353,755	0	0	0	0	0	2,353,755
PALM BAY HIGH - ETP CLASSROOM ADDITION	374,429	0	0	0	0	0	374,429
KITCHEN EQUIPMENT	284,800	250,000	34,800	0	0	0	0
KITCHEN VENT/HVAC SYS VR	1,024,475	125,000	62,797	0	0	0	836,678
SATELLITE HIGH GYM FLOOR	0	0	0	0	0	0	0
STORM RECOVERY PROJECT	40,208	0	40,208	0	0	0	0
REVENUE ANTICIPATION NOTES	0	0	0	0	0	0	0
NEW ELEM SCHOOLS OF CHOICE / BLDG UPGRADES	5,334,890	0	0	0	149,108	0	5,185,782
LEGAL ADVERTISEMENTS	90,659	0	0	0	0	0	90,659
	0						
TOTALS BEFORE TRANSFERS AND OTHER USES	70,040,173	14,602,761	7,975,116	8,408,587	2,284,760	2,706,475	34,062,474
RAN PRINCIPAL REPAYMENT	20,000,000	5,000,000	0	0	0	0	15,000,000
RAN INTEREST PAYMENT	1,000,000	1,000,000	0	0	0	0	0
TRANSFER - DEBT SERVICE FOR COP PAYMENTS	11,643,288	11,643,288	0	0	0	0	0
	0						
	0						
TOTALS AFTER TRANSERS AND OTHER USES	102,683,461	32,246,049	7,975,116	8,408,587	2,284,760	2,706,475	49,062,474
	0						
RESERVED / UNDESIGNATED	2,077,376	0	500,000	0	250,000	1,306,736	20,640
	0						
UNRESERVED / UNDESIGNATED	1,817,271	0	0	0	0	0	1,817,271
	0						
GRAND TOTAL	106,578,108	32,246,049	8,475,116	8,408,587	2,534,760	4,013,211	50,900,385

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-00	ACTUAL FUNDS AVAILABLE 6-30-00	ACTUAL FUND BALANCE 6-30-00
RESERVED FOR:			
FIRE/SAFETY, ADA, & ASBESTOS	40,806	116,090	156,896
EQUIPMENT - DISTRICTWIDE	0	-14,101	-14,101
HVAC PROJECTS	290,715	738,444	1,029,159
MAJOR MAINTENANCE	306,240	221,366	527,606
PAVING - VARIOUS	376,146	111,208	487,354
PORTABLE LEASE	72,046	0	72,046
REMODEL/RENOVATE - VARIOUS	949,428	-60,726	888,702
ROOFING - VARIOUS	60,000	648,311	708,311
SAFETY TO LIFE - VARIOUS	109,837	33,018	142,855
SCHOOL BUS REPLACEMENT	2,079,893	6,032	2,085,925
VEHICLES - OTHER	20,683	19,535	40,218
ROCKLEDGE HIGH SCHOOL RENOVATION	6,825	23,896	30,721
PORTABLE/ RELOCATION	240,154	-99,625	140,529
PORTABLE/RENOVATION & REPAIR	54,333	15,146	69,479
HEALTH & SAFETY	1,378,833	1,476,298	2,855,131
CUSTODIAL EQUIPMENT	8,421	54,687	63,108
FAST TEAMS	214,981	129,400	344,381
BAYSIDE HIGH SCHOOL	9,301	219,055	228,356
WESTSIDE ELEMENTARY	57	365,353	365,410
MAINTENANCE PROJECTS "PROJECT F"	0	0	0
STONE JR HIGH ROOF REPLACEMENT	3,700	157,939	161,639
LONGLEAF ELEMENTARY	8,507	24,309	32,816
SCHOOL / PORTABLE FURNITURE REPLACEMENT	91,451	56,299	147,750
ATHLETIC FACILITIES ENHANCEMENTS	0	149,653	149,653
WESTSHORE JR / SR HIGH RENOVATION	34,674	87,273	121,947
WESTSHORE PE ATHLETIC FIELDS	0	0	0
VOCATIONAL EDUCATION LAB EQUIPMENT	55,678	38	55,716
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	116,291	705,268	821,559
MELBOURNE HIGH RE-ROOF	0	77,898	77,898
SOUTH PINE GROVE RE-ROOF	78,889	102,726	181,615
RIVERVIEW ELEMENTARY RE-ROOF	178,279	30,996	209,275
ROCKLEDGE HIGH RE-ROOF	25,846	54,469	80,315
CAPEVIEW ELEMENTARY RE-ROOF	411,909	42,542	454,451
DELAURA JR HIGH RE-ROOF	255,226	117,157	372,383
CREEL ELEMENTARY RE-ROOF	60,608	71,509	132,117
APOLLO ELEMENTARY RE-ROOFING	19,783	31,640	51,423
SURFSIDE ELEMENTARY RE-ROOF	16,119	53,373	69,492
FAIRGLEN ELEMENTARY RE-ROOF	12,313	19,616	31,929
PINEWOOD ELEMENTARY RE-ROOF	1,677	13,217	14,894

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-00	ACTUAL FUNDS AVAILABLE 6-30-00	ACTUAL FUND BALANCE 6-30-00
KENNEDY MIDDLE RE-ROOF	166,688	92,810	259,498
EDGEWOOD JR HIGH RE-ROOF	263,524	237,150	500,674
GOLFVIEW ELEMENTARY RE-ROOF	740,148	422,701	1,162,849
OLD MEADOWLANE RE-ROOF	74,241	-19,425	54,816
WHISPERING HILLS RE-ROOF	18,197	4,877	23,074
ROCKLEDGE ELEMENTARY RE-ROOF	49,744	20,782	70,526
RIVERVIEW ANNEX RE-ROOF	1,325	336,719	338,044
FREEDOM 7 RE-ROOF	135	5,555	5,690
STONE JR HIGH HVAC UPGRADE	1,154,856	572,808	1,727,664
PEST CONTROL TENTING	0	832	832
ASBESTOS REMOVAL PROJECTS	0	1,114	1,114
RIVERVIEW KITCHEN ADDITION	21,506	0	21,506
ROY ALLEN KITCHEN ADDITION	21,505	0	21,505
RALPH WILLIAMS ELEMENTARY	73,344	296,135	369,479
NEW ELEMENTARY - PALM BAY AREA	0	0	0
EAU GALLIE HIGH ADDITION	327,862	2,114,288	2,442,150
MHS - PHASE III NEW ADDITION	152,213	500,351	652,564
BAYSIDE - PHASE II NEW ADDITION	385,118	634,658	1,019,776
THS - PHASE III NEW ADDITION	45,840	1,817	47,657
PALM BAY HIGH - CLASSROOM ADDITION	0	15,202	15,202
BUS PARKING AREA - WESTSIDE SITE	0	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	0	121,353	121,353
BUS MAINTENANCE BUILDING - STONE	199,118	158,554	357,672
TECHNOLOGY ENHANCEMENTS - 19 SITES	0	7,967	7,967
ENERGY SAVINGS PROGRAM	0	744,757	744,757
GRADE CONFIGURATION IMPROVEMENT	37,648	44,550	82,198
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	67,068	263,384	330,452
MUSICAL INSTRUMENT LOCKERS	184,524	5,317	189,841
CHARTER SCHOOL SIT PROJECT	0	724,152	724,152
COCOA BEACH HIGH - DEFERRED MAINTENANCE	32,668	0	32,668
TITUSVILLE HIGH - DEFERRED MAINTENANCE	45,949	15,000	60,949
OAK PARK - DEFERRED MAINTENANCE	167,929	147,333	315,262
GARDENDALE - DEFERRED MAINTENANCE	161,416	39,732	201,148
ROOSEVELT - DEFERRED MAINTENANCE	143,348	90,000	233,348
MADISON MIDDLE - DEFERRED MAINTENANCE	143,658	90,000	233,658
JACKSON MIDDLE - DEFERRED MAINTENANCE	143,658	90,000	233,658
STEVENSON - DEFERRED MAINTENANCE	76,957	85,000	161,957
WESTSHORE SITE IMPROVEMENT	264,531	30,570	295,101
MIHS SITE IMPROVEMENTS	0	613,852	613,852
ROY ALLEN REPLACEMENT SCHOOL	316,000	7,138,534	7,454,534

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2000-2001
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-00	ACTUAL FUNDS AVAILABLE 6-30-00	ACTUAL FUND BALANCE 6-30-00
PALM BAY HIGH - LOCKER ROOM HVAC	65,000	0	65,000
AUDUBON ELEM - CLASSROOM ADDITION	23,870	1,743,634	1,767,504
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	10,296	2,343,459	2,353,755
PALM BAY HIGH - ETP CLASSROOM ADDITION	0	374,429	374,429
KITCHEN EQUIPMENT	15,200	19,600	34,800
KITCHEN VENT/HVAC SYS VR	0	899,475	899,475
SATELLITE HIGH GYM FLOOR	0	0	0
STORM RECOVERY PROJECT	5,233	34,975	40,208
REVENUE ANTICIPATION NOTES	0	0	0
NEW ELEM SCHOOLS OF CHOICE / BLDG UPGRADES	2,747,081	1,287,809	4,034,890
LEGAL ADVERTISEMENTS	3,077	87,582	90,659
	<hr/>	<hr/>	<hr/>
SUBTOTAL	15,940,124	28,238,701	44,178,825
RESERVED / UNDESIGNATED	0	2,077,376	2,077,376
UNRESERVED / UNDESIGNATED	0	1,817,271	1,817,271
	<hr/>	<hr/>	<hr/>
GRAND TOTAL	15,940,124	32,133,348	48,073,472

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 is also used to account for costs associated with the Management Training Institute. Detailed information is provided on the following four pages.

TRUST & AGENCY BUDGET

In 1999-2000 the district was required to use a trust and agency fund to account for the state categorical Florida Teachers Lead Program. The funds were actually received as revenue in the Operating Fund and then distributed into individual schools internal accounts to be expensed by the teachers. No detail pages are provided for this fund.

INSURANCE TRUST FUND BUDGET

REVENUES

	2000-01 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & LIABILITY INSURANCE	TOTAL
PREMIUMS	28,544,016	6,576,360	35,120,376
INTEREST	<u>11,591</u>	<u>439,206</u>	<u>450,797</u>
TOTAL ESTIMATED REVENUES	28,555,607	7,015,566	35,571,173
FUND BALANCES, JULY 1	255,285	3,914,084	4,169,369
TOTAL PROJECTED REVENUES AND FUND BALANCES	28,810,892	10,929,650	39,740,542

MANAGEMENT TRAINING INSTITUTE BUDGET
FISCAL YEAR 2000-2001
PROJECTED REVENUE

NO.	DESCRIPTION	1999-2000 ACTUAL REVENUE	2000-2001 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	148,181	115,000	-33,181
3482	OTHER AGENCIES (BCC)	2,800	2,800	0
3483	OTHER FUNDS (GSF)	1,000	1,000	0
3436	LOCAL INTEREST	2,876	1,500	-1,376
	TOTAL LOCAL SOURCES	154,857	120,300	-34,557
	TOTAL REVENUE	154,857	120,300	-34,557
<u>FUND BALANCE - JULY 1</u>				
	RESERVED FOR ENCUMBRANCES	0	0	0
	UNRESERVED	148,906	214,968	66,062
	TOTAL FUND BALANCE - JULY 1	148,906	214,968	66,062
GRAND TOTAL		303,763	335,268	31,505

MANAGEMENT TRAINING INSTITUTE

Fiscal Year 2000-2001

EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1999-2000 ACTUAL EXPENDITURES	2000-2001 TENTATIVE BUDGET	DIFFERENCE
110	TEACHER SALARY	0	0	0
181	EAP	5,344	0	-5,344
161	HOURLY SALARY	10,086	25,325	15,239
1XX	SALARIES TOTAL	15,430	25,325	9,895
210	RETIREMENT	3,045	2,176	-869
220	FICA	774	1,940	1,166
231	LIFE INSURANCE	50	100	50
232	HOSITALIZATION	125	125	0
236	OPTION 3	1,481	1,500	19
237	VISION	26	50	24
241	WORKERS COMPENSATION GENERAL	335	350	15
2XX	FRINGE TOTAL	5,836	6,241	405
312	PROFESSIONAL/TECHNICAL	25,779	35,000	9,221
331	TRAVEL IN-COUNTY	81	250	169
332	TRAVEL OUT-OF-COUNTY	18,622	18,000	-622
352	REPAIR/MAINTENANCE	0	149	149
360	RENTALS	7,549	7,600	51
373	POSTAGE	155	850	695
391	PRINTING	968	1,500	532
3XX	PURCHASED SERVICES TOTAL	53,154	63,349	10,195
511	SUPPLIES	13,068	22,500	9,432
530	PERIODICALS	0	1,500	1,500
5XX	SUPPLIES/MATERIALS TOTAL	13,068	24,000	10,932
612	LIBRARY BOOKS	0	0	0
620	A/V MATERIALS	1,307	3,500	2,193
640	EQUIPMENT	0	0	0
690	SOFTWARE	0	0	0
6XX	CAPITAL OUTLAY TOTAL	1,307	3,500	2,193
737	DUES/FEES	0	200	200
7XX	OTHER EXPENSES TOTAL	0	200	200
TOTAL EXPENDITURES		88,795	122,615	33,820
RESERVED FOR ENCUMBRANCES		0	0	0
UNRESERVED		214,968	212,653	-2,315
ENDING BALANCE		214,968	212,653	-2,315
DISTRICT TOTAL		303,783	335,268	31,505

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2000-01 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WK COMP & GEN. LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	28,448	28,500	56,948
161 HOURLY SALARY	125,634	18,298	143,932
191 TEMPORARIES SALARY	<u>12,000</u>	<u>1,000</u>	<u>13,000</u>
SALARIES TOTAL	166,082	47,798	213,880
210 RETIREMENT	15,640	4,282	19,922
220 FICA	11,786	3,579	15,365
231 LIFE INSURANCE	3,617	102	3,719
232 HOSPITALIZATION	13,770	3,366	17,136
237 VISION	212	52	264
241 WORKER COMPENSATION	<u>2,292</u>	<u>641</u>	<u>2,933</u>
BENEFITS TOTAL	47,317	12,022	59,339
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	452,500	9,000	461,500
331 TRAVEL IN-COUNTY	3,000	811	3,811
332 TRAVEL OUT-OF-COUNTY	3,000	2,650	5,650
360 RENTAL	300	0	300
391 PRINTING	25,000	1,250	26,250
511 SUPPLIES	5,000	1,284	6,284
642 FURNITURE, FIXTURES, EQUIP. >\$750	1,600	0	1,600
643 COMPUTER HARDWARE<\$750	4,000	0	4,000
644 COMPUTER HARDWARE>\$750	800	4,000	4,800
691 COMPUTER SOFTWARE>\$750	750	0	750
737 DUES AND FEES	10,000	400	10,400
772 CLAIMS EXPENSE	25,256,262	5,941,134	31,197,396
779 ADMINSTRATIVE FEES	1,721,916	340,000	2,061,916
780 EXCESS POLICY	0	<u>136,126</u>	<u>136,126</u>
OTHER EXPENSES TOTAL	27,484,128	6,586,655	34,070,783
TOTAL EXPENDITURES	27,697,527	6,646,475	34,344,002
FUND BALANCE, JUNE 30	1,113,365	4,283,175	5,396,540
TOTAL EXPENDITURES AND FUND BALANCE	28,810,892	10,929,650	39,740,542

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, equipment, textbooks, materials, supplies, building construction and maintenance, etc.

FEFP Formula

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

FTE Dollars

FTE Dollars = Number of Weighted FTE x BSA x 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 on 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 \$3.1 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 year - October, February and two surveys in 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, 5 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 6.184 mills in ad valorem taxes.

Required Local Effort = 95% x assessed value of non-exempt properties x .006184.

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 represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 10 categories for funding 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. Daniel T. Scheuerer
Equity Coordinator
Deputy Superintendent
Division of School Operations

Ms. Carolyn J. Ellis, 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

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
Assistant Superintendent
Human Resources Services

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

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

School Board of Brevard County
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(321) 631-1911

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.

03/00