

**2007-08**

**ADOPTED TENTATIVE BUDGET**

**ALL FUNDS**

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

**September 6, 2007**

# **SCHOOL BOARD OF BREVARD COUNTY**

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

## **SUPERINTENDENT**

Dr. Richard A. DiPatri

## **SCHOOL BOARD MEMBERS**

Robert Jordan, Chairman

Janice Kershaw, Vice Chairman

Larry Hughes

Amy Kneessy

Dr. Barbara A. Murray

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**ADOPTED TENTATIVE BUDGET  
2006-07 versus 2007-08**

FUND	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	563,660,366	586,958,883	23,298,517	4.13
SPECIAL REVENUE	76,693,530	75,542,867	-1,150,663	-1.50
DEBT SERVICE	71,325,810	44,270,719	-27,055,091	-37.93
CAPITAL OUTLAY	<u>549,596,088</u>	<u>542,338,239</u>	<u>-7,257,849</u>	<u>-1.32</u>
SUB TOTAL	1,261,275,794	1,249,110,708	-12,165,086	-0.96
LESS TRANSFERS	<u>25,851,161</u>	<u>38,689,560</u>	<u>12,838,399</u>	<u>49.66</u>
<b>TOTAL</b>	<b>1,235,424,633</b>	<b>1,210,421,148</b>	<b>-25,003,485</b>	<b>-2.02</b>
INTERNAL SERVICE	98,870,525	98,654,189	-216,336	-0.22
ENTERPRISE	9,390,126	10,803,280	1,413,154	15.05

	ACTUAL 2006-07 MILLAGE	PROPOSED 2007-08 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	4.956	4.833	-0.123	-2.48
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.201	0.188	-0.013	-6.47
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
<b>TOTAL</b>	<b>7.667</b>	<b>7.531</b>	<b>-0.136</b>	<b>-1.77</b>

**SCHOOL BOARD OF BREVARD COUNTY  
BUDGET SUMMARY  
2007-2008**

**BUDGET - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
<b>REVENUES</b>							
Federal Sources	3,272,568	52,520,297	0	0	55,792,865	0	0
State Sources	322,565,094	456,373	2,450,000	18,395,784	343,867,251	0	0
Local Sources	223,423,843	15,352,605	70,000	96,462,714	335,309,162	63,111,653	7,773,359
<b>TOTAL REVENUES</b>	<b>549,261,505</b>	<b>68,329,275</b>	<b>2,520,000</b>	<b>114,858,498</b>	<b>734,969,278</b>	<b>63,111,653</b>	<b>7,773,359</b>
Transfers In	0	0	38,689,560	0	38,689,560	0	0
Nonrevenue Sources	0	0	0	107,886,295	107,886,295	0	0
Fund Balance - July 1, 2007	37,697,378	7,213,592	3,061,159	319,593,446	367,565,575	35,542,536	3,029,921
<b>TOTAL REVENUES AND BALANCES</b>	<b>586,958,883</b>	<b>75,542,867</b>	<b>44,270,719</b>	<b>542,338,239</b>	<b>1,249,110,708</b>	<b>98,654,189</b>	<b>10,803,280</b>
<b>EXPENDITURES</b>							
Instruction	314,843,793	20,923,375	0	0	335,767,168	0	0
Pupil Personnel Services	16,678,179	5,215,749	0	0	21,893,928	0	0
Instructional Media Services	9,018,619	62,929	0	0	9,081,548	0	0
Instructional & Curriculum Development	10,217,821	8,500,091	0	0	18,717,912	0	0
Instructional Staff Training	1,408,027	3,567,544	0	0	4,975,571	0	0
Instructional Technology	6,280,635	0	0	0	6,280,635	0	0
Board of Education	1,001,326	0	0	0	1,001,326	0	0
General Administration	2,097,197	811,791	0	0	2,908,988	0	0
School Administration	35,921,596	31,335	0	0	35,952,931	0	0
Facilities Acquisition & Construction	949,807	807	0	413,359,145	414,309,759	0	0
Fiscal Services	2,547,054	0	0	0	2,547,054	0	0
Food Services	0	31,073,589	0	0	31,073,589	0	0
Central Services	7,867,123	357,309	0	0	8,224,432	63,055,676	0
Pupil Transportation Services	20,518,285	193,752	0	0	20,712,037	0	0
Operation of Plant	51,194,547	9,320	0	0	51,203,867	0	0
Maintenance of Plant	7,564,633	0	0	0	7,564,633	0	0
Administrative Technology Services	2,965,089	0	0	0	2,965,089	0	0
Community Services	231,093	110,434	0	0	341,527	0	9,346,468
Debt Service	550,000	0	41,199,559	41,803,533	83,553,092	0	0
<b>TOTAL EXPENDITURES</b>	<b>491,854,824</b>	<b>70,858,025</b>	<b>41,199,559</b>	<b>455,162,678</b>	<b>1,059,075,086</b>	<b>63,055,676</b>	<b>9,346,468</b>
Transfers Out	0	0	0	38,689,560	38,689,560	0	0
Reserved Fund Balance	80,262,598	643,833	3,071,160	31,369,325	115,346,916	0	0
Unreserved Fund Balance	14,841,461	4,041,009	0	17,116,676	35,999,146	35,598,513	1,456,812
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<b>586,958,883</b>	<b>75,542,867</b>	<b>44,270,719</b>	<b>542,338,239</b>	<b>1,249,110,708</b>	<b>98,654,189</b>	<b>10,803,280</b>

## 2007-08 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2006-07	2007-08	NUMBER	PERCENT
<b><u>TAX INFORMATION:</u></b>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	4.956	4.833	-0.123	-2.48
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.201	0.188	-0.013	-6.47
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.667	7.531	-0.136	-1.77
TAX ROLL (NON-EXEMPT)	\$39,375,931,246	\$40,980,375,450	\$1,604,444,204	4.07
VALUE OF 1.000 MILL	\$37,407,135	\$38,931,357	\$1,524,222	4.07
<b><u>STUDENT DATA, including charter schools:</u></b>				
MEMBERSHIP	75,676	75,273	-403	-0.53
UNWEIGHTED FTE (FTE)*	73,813.14	73,338.73	-474	-0.64
WEIGHTED FTE (WFTE)*	80,750.31	79,912.16	-838	-1.04
<b><u>OPERATING FUND ONLY:</u></b>				
REVENUE/TRANSFERS	\$514,758,901	\$549,055,815	\$34,296,914	6.66
BEGINNING BALANCES	<u>\$41,979,482</u>	<u>\$35,766,314</u>	<u>-\$6,213,168</u>	<u>-14.80</u>
TOTAL AVAILABLE FUNDS	\$556,738,383	\$584,822,129	\$28,083,746	5.04
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,542.54	\$7,974.26	\$431.72	5.72
AVAILABLE FUNDS PER WEIGHTED FTE	\$6,894.57	\$7,318.31	\$423.75	6.15
<b><u>ADDITIONAL INFORMATION:</u></b>				
BASE STUDENT ALLOCATION (BSA)	\$3,981.61	\$4,163.47	\$181.86	4.57
DISTRICT COST DIFFERENTIAL (DCD)	0.9865	0.9845	-0.0020	-0.20
STATE CATEGORICAL FUNDS	\$127,211,045	\$145,822,722	\$18,611,677	14.63
CATEGORICALS AS % OF STATE DOLLARS	43.60%	45.24%	1.64%	3.76

**2007-08 HIGHLIGHTS**  
**CHANGES IN PERSONNEL**

	ACTUAL 2006-07	PROJECTED 2007-08	DIFFERENCE	
			UNITS	PERCENT
<b>SCHOOLS</b>				
CLASSROOM TEACHERS	5,100.66	5,131.97	31.31	0.61
OTHER TEACHERS	270.10	287.80	17.70	6.55
INSTRUCTIONAL SUPPORT	38.00	38.00	0.00	0.00
ADMINISTRATIVE	237.00	242.00	5.00	2.11
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,517.71</u>	<u>3,570.65</u>	<u>52.94</u>	<u>1.50</u>
TOTAL FOR SCHOOLS	9,164.47	9,271.42	106.95	1.17
<b>DEPARTMENTS</b>				
ADMINISTRATIVE	49.00	50.00	1.00	2.04
SUPPORT SERVICES	<u>364.69</u>	<u>368.69</u>	<u>4.00</u>	<u>1.10</u>
TOTAL FOR DEPARTMENTS (does not include board members)	413.69	418.69	5.00	1.21
DISTRICT TOTAL:	9,578.16	9,690.11	111.95	1.17

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.  
This represents a savings of approximately \$4.68 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 2006-07	PROJECTED Alloc Units 2007-2008	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	4,895.55	4,925.86	30.31	50.83%
Staffing Specialist	37.00	38.00	1.00	0.39%
Resource Teachers	91.00	91.00	0.00	0.94%
Adult Ed Resource Teachers	11.47	11.47	0.00	0.12%
Adult Ed Teachers	65.64	65.64	0.00	0.68%
<b>SUB-TOTAL</b>	<b>5,100.66</b>	<b>5,131.97</b>	<b>31.31</b>	<b>52.96%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>				
Guidance	177.05	190.75	13.70	1.97%
Media Specialists	93.05	97.05	4.00	1.00%
<b>SUB-TOTAL</b>	<b>270.10</b>	<b>287.80</b>	<b>17.70</b>	<b>2.97%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
Psychologists	33.00	33.00	0.00	0.34%
Child Find Specialists	5.00	5.00	0.00	0.05%
<b>SUB-TOTAL</b>	<b>38.00</b>	<b>38.00</b>	<b>0.00</b>	<b>0.39%</b>
<b>ADMINISTRATIVE</b>				
Principals	86.00	86.00	0.00	0.89%
Assistant Principals/12 month	56.00	56.00	0.00	0.58%
Assistant Principal/Dean-10 month	41.00	42.00	1.00	0.43%
Assistant Principals Elem/10 month	54.00	58.00	4.00	0.60%
<b>SUB-TOTAL</b>	<b>237.00</b>	<b>242.00</b>	<b>5.00</b>	<b>2.50%</b>
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%



<b>SUPPORT SERVICES</b>				
Paraprofessionals	872.21	866.17	-6.04	8.94%
Bus Drivers/Attendants	419.17	437.92	18.75	4.52%
Auditorium Mgr-EAP	3.00	6.00	3.00	0.06%
Behavior Analyst-EAP	15.00	15.00	0.00	0.15%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	60.00	63.00	3.00	0.65%
Cafeteria	501.36	518.01	16.65	5.35%
Custodial	689.66	696.24	6.58	7.19%
Class Crafts and Services	262.80	262.80	0.00	2.71%
Clerical	454.75	465.25	10.50	4.80%
Child Care Coord/Asst	238.76	239.26	0.50	2.47%
<b>SUB-TOTAL</b>	<b>3,517.71</b>	<b>3,570.65</b>	<b>52.94</b>	<b>36.85%</b>
<b>SCHOOLS TOTAL</b>	<b>9,164.47</b>	<b>9,271.42</b>	<b>106.95</b>	<b>95.68%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL Alloc Units 2006-07</b>	<b>PROJECTED Alloc Units 2007-2008</b>	<b>Difference</b>	<b>Percent of Total</b>
<b>ADMINISTRATIVE</b>				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	0.00	0.06%
Area Superintendents	4.00	4.00	0.00	0.04%
Directors/Managers/Coordinators	38.00	39.00	1.00	0.40%
<b>SUB-TOTAL</b>	<b>49.00</b>	<b>50.00</b>	<b>1.00</b>	<b>0.52%</b>
<b>SUPPORT SERVICES</b>				
Executive/Administrative/Professional	142.00	146.00	4.00	1.51%
Cafeteria	4.88	4.88	0.00	0.05%
Clerical	186.00	186.00	0.00	1.92%
Classified Crafts and Services	31.81	31.81	0.00	0.33%
<b>SUB-TOTAL</b>	<b>364.69</b>	<b>368.69</b>	<b>4.00</b>	<b>3.80%</b>
<b>NON-SCHOOL TOTAL</b>	<b>413.69 *</b>	<b>418.69 *</b>	<b>5.00</b>	<b>4.32%</b>
<b>DISTRICT TOTALS</b>	<b>9,578.16</b>	<b>9,690.11</b>	<b>111.95</b>	<b>100.00%</b>

Source: Personnel Position Control Data

\*Department totals do not include Board Members

9/6/2007

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2006-07 ADOPTED REVENUE	2006-07 AMENDED REVENUE	2007-08 PROJECTED REVENUE	2006-07 AMENDED VS 2007-08 PROJECTED	
				AMOUNT	%
<b>FEDERAL SOURCES</b>					
3121 IMPACT AID	1,872,568	1,653,961	1,872,568	218,607	13.22
3202 MEDICAID REIMBURSEMENT	<u>1,400,000</u>	<u>326,264</u>	<u>1,400,000</u>	<u>1,073,736</u>	<u>329.10</u>
TOTAL FEDERAL	3,272,568	1,980,225	3,272,568	1,292,343	65.26
<b>STATE SOURCES</b>					
3310 F.E.F.P.	138,465,572	128,287,056	139,399,600	11,112,544	8.66
3310 SAFE SCHOOLS	1,770,253	1,772,305	1,901,334	129,029	7.28
3310 SUPPLEMENTAL INSTRUCTION	22,187,876	22,187,876	22,810,330	622,454	2.81
3310 ESE GUARANTEED ALLOCATION	31,672,638	31,672,638	32,115,835	443,197	1.40
3310 READING ALLOCATION	3,036,878	3,041,447	3,108,454	67,007	2.20
3310 MERIT AWARD PROGRAM	4,075,528	4,081,762	4,052,141	-29,621	-0.73
3310 DJJ SUPPLEMENTAL ALLOCATION	0	0	185,735	185,735	0.00
3310 DECLINING ENROLLMENT ALLOCATION	0	458,448	1,019,294	560,846	122.34
3310 DISCRETIONARY COMPRESSION (.51 MILL)	3,338,389	3,371,046	4,803,687	1,432,641	42.50
3315 WORKFORCE DEVELOPMENT	3,099,854	3,099,854	3,521,990	422,136	13.62
3318 ADULTS WITH DISABILITIES	600,685	600,685	600,685	0	0.00
3323 C.O. & D.S.	40,516	40,217	40,516	299	0.74
3334 FL TEACHERS LEAD PROGRAM	1,259,230	1,259,230	1,337,071	77,841	6.18
3336 INSTRUCTIONAL MATERIALS	7,303,875	7,126,775	7,495,341	368,566	5.17
3341 RACING COMMISSION		223,250	223,250	0	0.00
3343 STATE LICENSE TAX	200,000	243,315	200,000	-43,315	-17.80
3344 LOTTERY ENHANCEMENT	3,572,305	2,928,432	2,908,257	-20,175	-0.69
3354 TRANSPORTATION	12,284,572	13,091,451	13,394,604	303,153	2.32
3355 CLASS SIZE REDUCTION	59,348,594	58,109,578	74,390,307	16,280,729	28.02
3361 SCHOOL RECOGNITION	5,238,711	5,238,711	5,238,711	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	1,820,807	2,150,226	2,115,000	-35,226	-1.64
3372 PREKINDERGARTEN	145,000	175,000	145,000	-30,000	-17.14
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,755,843	1,683,303	1,557,952	-125,351	-7.45
3399 MISCELLANEOUS STATE	0	<u>4,366,994</u>	0	<u>-4,366,994</u>	<u>-100.00</u>
TOTAL STATE	301,217,126	295,209,599	322,565,094	27,355,495	9.27

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2006-07 ADOPTED REVENUE	2006-07 AMENDED REVENUE	2007-08 PROJECTED REVENUE	2006-07 AMENDED VS 2007-08 PROJECTED	
				AMOUNT	%
<b><u>LOCAL SOURCES</u></b>					
341X AD VALOREM	211,545,180	215,254,975	215,329,334	74,359	0.03
3424 TUITION	0	14,141	0	-14,141	-100.00
3425 RENT	152,000	184,647	152,000	-32,647	-17.68
343X INCOME/INVESTMENTS	4,950,000	4,900,282	4,950,000	49,718	1.01
346X ADULT STUDENT FEES	96,000	208,716	96,000	-112,716	-54.00
347X OTHER STUDENT FEES	162,000	206,283	162,000	-44,283	-21.47
3494 FEDERAL-INDIRECT	811,032	656,346	793,472	137,126	20.89
3498 COLL LOST DMFE/SOLD TESTBOOKS		62,162	0	-62,162	-100.00
3499 FOOD SERVICE-INDIRECT	350,000	309,147	350,000	40,853	13.21
349X MISCELLANEOUS LOCAL	<u>1,591,037</u>	<u>1,547,322</u>	<u>1,591,037</u>	<u>43,715</u>	<u>2.83</u>
TOTAL LOCAL	219,657,249	223,344,021	223,423,843	79,822	0.04
<b><u>OTHER FINANCING SOURCES</u></b>					
3620 TRANSFER FROM DEBT SERVICE		1,132,893	0	-1,132,893	-100.00
374X LOSS RECOVERABLES	<u>0</u>	<u>14,146</u>	<u>0</u>	<u>-14,146</u>	<u>-100.00</u>
TOTAL OTHER	0	1,147,039	0	-1,147,039	-100.00
TOTAL REVENUE	524,146,943	521,680,884	549,261,505	27,580,621	5.29
FUND BALANCE JULY 1:					
RESERVED	41,979,482	41,979,482	37,697,378	-4,282,103	-10.20
UNRESERVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	41,979,482	41,979,482	37,697,378	-4,282,103	-10.20
<b>GRAND TOTAL</b>	<b>566,126,425</b>	<b>563,660,366</b>	<b>586,958,883</b>	<b>23,298,517</b>	<b>4.13</b>

## FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2006-07	PROJECTED 2007-08	DIFFERENCE	% CHANGE
FTE	73,813.14	73,338.73	-474.41	-0.64
WEIGHTED FTE	80,750.31	79,912.16	-838.15	-1.04
BASE STUDENT ALLOCATION	\$3,981.61	\$4,163.47	\$181.86	4.57
DISTRICT COST DIFFERENTIAL	0.9865	0.9845	-0.0020	-0.20
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$317,175,773	\$327,554,847	\$10,379,074	3.27
SAFE SCHOOLS	\$1,772,305	\$1,901,334	\$129,029	7.28
ESE GUARANTEED ALLOCATION	\$31,672,638	\$32,115,835	\$443,197	1.40
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$22,187,876	\$22,810,330	\$622,454	2.81
DECLINING ENROLLMENT SUPPLEMENT	\$458,448	\$1,019,294	\$560,846	122.34
DJJ SUPPLEMENT ALLOCATION	\$0	\$185,735	\$185,735	0.00
DISCRETIONARY COMPRESSION (.51 mills)	\$3,371,046	\$4,803,687	\$1,432,641	42.50
READING ALLOCATION	\$3,041,447	\$3,108,454	\$67,007	2.20
MERIT AWARD PROGRAM (MAP)	\$4,081,762	\$4,052,141	-\$29,621	-0.73
GROSS STATE AND LOCAL FEFP	\$383,761,295	\$397,551,657	\$13,790,362	3.59
REQUIRED LOCAL EFFORT/FEEES	-\$185,389,759	-\$188,155,247	-\$2,765,488	1.49
GROSS STATE FEFP	\$198,371,536	\$209,396,410	\$11,024,874	5.56
PRIOR YEAR ADJUSTMENT	\$279,282	\$0	-\$279,282	-100.00
MCKAY SCHOLARSHIPS	-\$3,778,240	\$0	\$3,778,240	-100.00
NET STATE DOLLARS	\$194,872,578	\$209,396,410	\$14,523,832	7.45

## ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2006-07	PROJECTED 2007-08	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$39,375,931,246	\$40,980,375,450	\$1,604,444,204	4.07
95% OF VALUE	\$37,407,134,684	\$38,931,356,678	\$1,524,221,994	4.07
REQUIRED LOCAL EFFORT	\$185,389,759	\$188,155,247	\$2,765,487	1.49
LOCAL TAX DOLLARS - DISCRETIONARY	\$19,077,639	\$19,854,992	\$777,353	4.07
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$7,518,834	\$7,319,095	-\$199,739	-2.66
TOTAL LOCAL TAXES	\$211,986,232	\$215,329,334	\$3,343,102	1.58
VALUE OF 1 MILL	\$37,407,135	\$38,931,357	\$1,524,222	4.07

2006-07 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/07  
 2007-08 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/07

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS. 2007-08 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	18,918,640	21,213,484	20,982,420	21,058,466	76,046	0.36
121 TEACHER SALARY	212,082,861	235,313,544	233,128,853	229,216,303	-3,912,551	-1.68
123 SUPPLEMENTS	3,998,522	4,239,813	4,328,677	4,278,106	-50,571	-1.17
141 SUBSTITUTE SALARY	4,241,421	5,034,719	3,731,101	4,440,546	709,445	19.01
161 HOURLY SALARY	50,666,528	54,752,505	56,222,200	56,392,372	170,172	0.30
171 SCHOOL BOARD SALARY	177,865	179,096	177,865	177,865	0	0.00
181 EAP SALARY	9,473,991	9,719,100	10,175,377	10,374,328	198,951	1.96
191 TEMPORARY SALARY	<u>146,398</u>	<u>142,547</u>	<u>60,348</u>	<u>145,871</u>	<u>85,523</u>	<u>141.72</u>
1XX SALARIES TOTAL	299,706,227	330,594,809	328,806,841	326,083,856	-2,722,985	-0.83
210 RETIREMENT	28,981,979	31,496,251	31,301,750	31,587,770	286,020	0.91
220 FICA	22,488,873	23,942,170	24,568,546	24,599,678	31,132	0.13
231 LIFE INSURANCE	664,600	675,598	743,454	769,499	26,044	3.50
232 HOSPITALIZATION	34,853,171	33,501,341	31,802,008	34,446,062	2,644,054	8.31
236 OPT-OUT	0	81,671	0	0	0	0.00
237 VISION	390,387	408,720	372,312	462,432	90,121	24.21
238 125 CREDIT	1,546,777	1,453,913	1,564,822	1,570,039	5,217	0.33
241 WORK. COMP. - GENERAL	2,628,174	372,651	2,842,750	2,051,293	-791,457	-27.84
242 WORK. COMP. - BUS DRIVER	769,156	137,293	865,046	583,729	-281,316	-32.52
243 WORK. COMP. - MAINTENANCE	1,122,899	143,830	1,227,998	837,675	-390,323	-31.79
244 WORK. COMP. - CAFETERIA	5,801	8,070	7,105	8,730	1,625	22.86
250 UNEMPLOYMENT	<u>275,000</u>	<u>127,777</u>	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX FRINGE TOTAL	93,726,816	92,349,285	95,570,790	97,191,908	1,621,117	1.70
311 LEGAL SERVICES	282,903	278,550	322,026	282,903	-39,123	-12.15
312 PROFESSIONAL/TECHNICAL	12,811,758	35,550,599	37,127,324	12,521,477	-24,605,847	-66.27
314 MEDICAL TESTS	79,250	115,646	122,286	81,750	-40,536	-33.15
315 REIMBURSE TUITION AND BOOKS	155,000	139,759	234,854	30,000	-204,854	-87.23
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	6,224,869	10,772,146	10,772,146	5,418,059	-5,354,087	-49.70
323 LIABILITY INSURANCE	713,312	713,312	713,512	794,240	80,728	11.31
324 FIDELITY BOND INSURANCE	12,700	11,775	12,700	12,000	-700	-5.51
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS. 2007-08 TENTATIVE	
					AMOUNT	%
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	264,976	220,552	375,616	311,996	-63,620	-16.94
332 TRAVEL - OUT-OF-COUNTY	543,235	795,435	1,040,947	516,880	-524,067	-50.35
351 REPAIR - INSTRUCTIONAL	35,308	55,259	82,741	39,508	-43,233	-52.25
352 REPAIR - NON-INSTRUCTIONAL	134,744	113,965	339,438	327,338	-12,100	-3.56
353 MAINFRAME MAINTENANCE	185,000	175,794	199,493	261,319	61,826	30.99
354 SPECIALIZED SERVICES	983,213	1,194,270	1,458,277	1,045,213	-413,064	-28.33
356 MAINT AND WARRANTY AGREEMENTS	0	21,848	31,186	668,945	637,759	2,045.01
360 RENTALS	1,531,746	2,113,468	1,807,238	1,983,106	175,868	9.73
361 SOFTWARE RENTAL	222,974	132,860	158,019	185,474	27,455	17.37
363 HARDWARE LEASE	120,000	184,162	66,740	120,000	53,260	79.80
371 TELEPHONE BASE	594,466	1,277,217	191,795	1,138,778	946,983	493.75
372 TELEPHONE LONG DISTANCE	63,996	27,311	91,287	59,675	-31,612	-34.63
373 POSTAGE	267,104	235,075	287,351	263,286	-24,065	-8.37
374 TELEPHONE EQUIPMENT	382,910	348,531	588,588	569,693	-18,895	-3.21
376 PDA DATA USAGE	0	27,388	16,736	33,276	16,540	98.83
384 WATER	717,904	585,248	892,856	829,579	-63,277	-7.09
385 REFUSE	745,656	643,022	923,787	835,875	-87,912	-9.52
386 RECYCLING	35,000	105,937	156,413	39,893	-116,520	-74.50
387 SEWER	1,059,236	845,290	1,228,394	1,088,124	-140,270	-11.42
388 LANDFILL	532,738	401,316	574,577	467,641	-106,936	-18.61
391 PRINTING	507,318	676,955	828,116	585,993	-242,123	-29.24
393 DRY CLEANING	1,200	537	3,537	0	-3,537	-100.00
394 LINEN SERVICE	47,850	54,698	62,459	47,850	-14,609	-23.39
395 PEST CONTROL	283,905	103,329	280,784	282,000	1,216	0.43
397 ISOLATED TRANSPORTATION	8,000	6,448	6,448	21,000	14,552	225.67
399 PRINTING CHARGE-BACK	-595,000	-456,676	-709,574	-625,000	84,574	-11.92
3XX PURCHASED SERVICES TOTAL	29,280,537	57,798,294	60,615,362	30,565,137	-30,050,225	-49.58
410 NATURAL GAS	202,019	269,988	23,871	290,101	266,230	1,115.29
420 BOTTLED GAS	75,193	122,530	5,341	86,942	81,601	1,527.68
430 ELECTRICITY	10,420,989	13,764,635	14,778,949	12,321,843	-2,457,106	-16.63
440 FUEL OIL	16,439	16,436	50,142	17,632	-32,510	-64.84
450 GASOLINE	246,600	474,524	476,246	264,244	-212,002	-44.52

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS. 2007-08 TENTATIVE	
					AMOUNT	%
460 DIESEL	1,986,050	1,836,691	2,034,402	2,051,100	16,698	0.82
4XX ENERGY SERVICES TOTAL	12,947,290	16,484,806	17,368,951	15,031,862	-2,337,089	-13.46
511 SUPPLIES	8,373,965	8,939,515	14,045,073	10,010,137	-4,034,936	-28.73
515 FINANCIAL PROCESSING SUPPORT	22,000	15,557	19,350	22,000	2,650	13.70
516 INSTRUCTIONAL PROC. SUPPORT	25,800	5,336	7,907	25,800	17,893	226.29
521 NON-STATE ADOPTED TEXTBOOKS	3,389,606	1,931,634	2,973,047	3,638,264	665,217	22.37
522 STATE ADOPTED TEXTBOOKS	3,389,460	5,002,621	8,287,204	3,345,956	-4,941,248	-59.63
530 PERIODICALS	52,146	49,665	65,304	58,913	-6,391	-9.79
544 GREASE/OIL	26,605	46,484	46,318	27,605	-18,713	-40.40
550 REPAIR PARTS	524,526	596,815	609,162	624,526	15,364	2.52
560 TIRES/TUBES	153,116	193,313	194,083	197,616	3,533	1.82
594 UNIFORMS	103,600	113,727	243,690	105,600	-138,090	-56.67
5XX SUPPLIES/MATERIALS TOTAL	16,060,824	16,894,668	26,491,137	18,056,417	-8,434,720	-31.84
611 LIBRARY BOOKS -	0		0	300	300	0.00
612 LIBRARY BOOKS - REPLACEMENT	509,947	591,550	718,598	589,857	-128,741	-17.92
621 A/V MATERIALS > \$750	128,031	10,159	36,493	34,730	-1,763	-4.83
622 A/V MATERIALS < \$750	44,128	110,947	166,282	57,986	-108,296	-65.13
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	46,330	54,426	0	-54,426	-100.00
641 FURN/FIXT/EQUIP > \$750	616,864	819,423	1,989,512	645,214	-1,344,298	-67.57
642 FURN/FIXT/EQUIP < \$750	305,640	1,579,045	2,018,189	355,355	-1,662,834	-82.39
643 COMPUTER HARDWARE > \$750	373,735	2,626,545	3,470,178	388,112	-3,082,066	-88.82
644 COMPUTER HARDWARE < \$750	132,973	1,119,659	1,607,908	139,523	-1,468,385	-91.32
651 SCHOOL BUSES	0	0	0	0	0	0.00
652 OTHER VEHICLES	186,000	437,111	437,111	286,000	-151,111	-34.57
671 SITE IMPROVEMENT - CONTRACTED	0	377,865	538,454	0	-538,454	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	64,385	76,385	0	-76,385	-100.00
681 REMODEL - CONTRACTED	0	58,370	52,765	0	-52,765	-100.00
682 REMODEL - IN-HOUSE	73,183	17,311	19,452	73,183	53,731	276.23
684 REMODEL - PROF FEES	0	14,982	12,687	0	-12,687	-100.00
691 COMPUTER SOFTWARE > \$750	373,506	1,261,454	2,268,883	443,498	-1,825,385	-80.45
692 COMPUTER SOFTWARE < \$750	67,740	486,160	897,254	215,947	-681,307	-75.93

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS. 2007-08 TENTATIVE	
					AMOUNT	%
EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
VOLUNTARY PREK	316,583	0	154,591	344,422	189,831	122.80
MERIT AWARD PROGRAM	4,075,582	0	4,075,582	4,052,141	-23,441	-0.58
SAFE SCHOOLS	0	0	0	0	0	0.00
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
CHARTER SCHOOL STUDENT RESERVE	0	0	0	1,326,467	1,326,467	0.00
ADDITIONAL NECESSITIES	0	0	0	877,531	877,531	0.00
EMPLOYEE COMPENSATION	26,007,056	0	0	0	0	0.00
SCHOOL BOARD CONTINGENCY	0	0	0	1,000,000	1,000,000	0.00
972* OTHER APPROPRIATIONS TOTAL	67,914,567	0	5,612,795	42,515,220	36,902,424	657.47
SCHOOL/DEPARTMENT TOTAL	524,146,943	525,962,988	551,529,997	534,370,044	-17,159,953	-3.11
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
972 SCHOOL BOARD CONTINGENCIES	13,880,369	12,880,369	12,080,369	12,880,369	800,000	6.62
972 LOSS OF FTE	1,000,000	0	0	0	0	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
972 ENHANCEMENTS (EQUIPMENT/OTHER)	2,969,325	0	0	0	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	21,507,497	24,767,009	0	22,244,718	22,244,718	0.00
	41,979,482	37,697,378	12,130,369	37,747,378	25,617,009	211.18
972* UNRESERVED FUND BALANCE	0	0	0	14,841,461	14,841,461	0.00
<b>DISTRICT TOTAL</b>	<b>566,126,425</b>	<b>563,660,366</b>	<b>563,660,366</b>	<b>586,958,883</b>	<b>23,298,517</b>	<b>4.13</b>

\* 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	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	216,218,947	261,177,675	269,434,783	233,398,797	-36,035,986	-13.37
5200 EXCEPTIONAL EDUCATION	64,241,234	64,759,642	66,332,463	70,195,960	3,863,497	5.82
5300 VOCATIONAL EDUCATION	8,398,898	7,494,891	9,344,545	7,197,261	-2,147,284	-22.98
5400 ADULT EDUCATION	1,645,217	1,629,289	1,751,841	1,824,378	72,537	4.14
5500 OTHER INSTRUCTIONAL	1,520,545	2,006,395	2,019,956	1,728,666	-291,290	-14.42
5900 NON-FEFP	498,729	1,021,348	1,391,180	498,729	-892,451	-64.15
<b>INSTRUCTIONAL TOTAL</b>	<b>292,523,571</b>	<b>338,089,240</b>	<b>350,274,768</b>	<b>314,843,792</b>	<b>-35,430,976</b>	<b>-10.12</b>
6110 ATTENDANCE/SOCIAL WORK	1,166,986	1,025,820	1,243,026	1,370,572	127,546	10.26
6120 GUIDANCE	10,181,119	11,082,975	11,112,503	12,142,446	1,029,943	9.27
6130 HEALTH	1,491,637	1,797,149	1,797,149	1,466,333	-330,816	-18.41
6140 PSYCHOLOGICAL SERVICES	1,404,279	1,357,501	1,555,215	1,515,807	-39,408	-2.53
6150 PARENTAL INVOLVEMENT	123,076	212,587	233,869	183,021	-50,848	-21.74
6200 INSTRUCTIONAL MEDIA	8,850,250	9,068,932	9,481,477	9,018,619	-462,858	-4.88
6300 INSTRUCTIONAL CURR. DEVELOP.	9,664,350	11,321,361	11,400,083	10,217,821	-1,182,262	-10.37
6400 INSTRUCTIONAL STAFF TRAINING	1,226,229	1,866,037	3,040,491	1,408,027	-1,632,464	-53.69
6500 INSTRUCTIONAL RELATED TECHNOLOGY	5,756,129	6,022,462	6,369,834	6,280,635	-89,199	-1.40
<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>39,864,057</b>	<b>43,754,824</b>	<b>46,233,648</b>	<b>43,603,282</b>	<b>-2,630,366</b>	<b>-5.69</b>
7100 BOARD OF EDUCATION	952,130	768,377	991,977	1,001,326	9,349	0.94
7200 GENERAL ADMINISTRATION	2,094,644	2,531,296	2,559,001	2,097,197	-461,804	-18.05
7300 SCHOOL ADMINISTRATION	33,363,826	36,509,439	37,592,606	35,921,596	-1,671,010	-4.45
7400 FACILITIES/ACQUISITION/CONST.	815,340	1,705,403	1,838,289	949,807	-888,483	-48.33
7500 FISCAL SERVICES	2,007,871	2,145,430	2,235,967	2,433,862	197,895	8.85
7600 FOOD SERVICE	0	190,403	190,403	0	-190,403	-100.00
7710 RESEARCH DEVELOPMENT	265,880	292,369	294,491	247,871	-46,621	-15.83
7720 INFORMATION SERVICES	756,881	824,530	854,267	835,060	-19,206	-2.25
7730 STAFF SERVICES	2,312,820	2,376,723	2,658,995	2,335,604	-323,391	-12.16
7731 ADMIN/CLASSIFIED IN-SERVICE	410,161	544,876	614,835	445,291	-169,543	-27.58
7750 DATA PROCESSING	1,354,395	4,116,998	4,666,396	1,752,265	-2,914,131	-62.45
7760 WAREHOUSE/PURCHASING	2,201,899	2,403,854	2,504,207	2,251,032	-253,175	-10.11
7800 TRANSPORTATION	19,053,654	20,479,657	20,479,657	20,518,285	38,629	0.19

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
7900 UTILITY/CUSTODIAL	46,922,569	55,448,094	57,484,176	50,085,798	-7,398,379	-12.87
7910 ENVIRONMENTAL SERVICES	955,853	826,270	1,104,686	1,108,749	4,063	0.37
8100 MAINTENANCE	6,030,546	7,467,759	7,725,131	6,473,153	-1,251,978	-16.21
8110 TRANSPORTATION MAINTENANCE	717,882	1,208,609	1,214,226	950,022	-264,204	-21.76
8120 TECHNOLOGY REPAIR	141,458	146,585	156,336	141,458	-14,878	-9.52
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,804,700	2,927,226	2,986,298	2,965,089	-21,209	-0.71
9100 COMMUNITY SERVICES	19,048	369,476	370,086	231,093	-138,993	-37.56
9200 DEBT SERVICE	550,000	771,539	771,539	550,000	-221,539	-28.71
9400 OVERHEAD	113,192	64,012	115,217	113,192	-2,025	-1.76
GENERAL SUPPORT TOTAL	123,844,748	144,118,924	149,408,785	133,407,750	-16,001,035	-10.71
SCHOOL/DEPARTMENT TOTAL	456,232,376	525,962,988	545,917,201	491,854,824	-54,062,377	-9.90
9400* APPROPRIATED FOR:						
INSTRUCTIONAL TECHNOLOGY	1,389,458	0	453,450	0	-453,450	-100.00
FLORIDA FIRST START	18,777	0	0	16,382	16,382	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	532,417	0	0	255,278	255,278	0.00
STAFF DEVELOPMENT	157,976	0	157,976	0	-157,976	-100.00
DJJ SUPPLEMENT	0	0	0	185,735	185,735	0.00
TEACHERS LEAD CATEGORICAL	1,259,230	0	77,933	1,337,071	1,259,138	1,615.66
SCHOOL RECOGNITION	5,238,711	0	0	5,238,711	5,238,711	0.00
READING ALLOCATION	295,954	0	0	332,069	332,069	0.00
ADULT DISABLED CATEGORICAL	212	0	0	1,796	1,796	0.00
CHARTER SCHOOLS	20,055,121	0	0	18,300,239	18,300,239	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,755,843	0	0	1,557,952	1,557,952	0.00
INTERNATIONAL BACCALAUREATE	0	0	0	209,145	209,145	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	1,106,596	0	693,263	434,841	-258,422	-37.28
MCKAY SCHOLARSHIPS	3,201,015	0	0	4,541,402	4,541,402	0.00
RENT	152,000	0	0	152,000	152,000	0.00
COURSE FEES	224,000	0	0	224,000	224,000	0.00
EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
VOLUNTARY PREK	316,583	0	154,591	344,422	189,831	122.80
MERIT AWARD PROGRAM	4,075,582	0	4,075,582	4,052,141	-23,441	-0.58

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
CHARTER SCHOOL STUDENT RESERVE	0	0	0	1,326,467	1,326,467	0.00
ADDITIONAL NECESSITIES	0	0	0	877,531	877,531	0.00
EMPLOYEE COMPENSATION	26,007,056	0	0	0	0	0.00
SCHOOL BOARD CONTINGENCY	0	0	0	1,000,000	1,000,000	0.00
OTHER APPROPRIATIONS TOTAL	67,914,567	0	5,612,795	42,515,220	36,902,424	657.47
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	13,880,369	12,880,369	12,080,369	12,880,369	800,000	6.62
9400 LOSS OF FTE	1,000,000	0	0	0	0	0.00
9400 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9400 ENHANCEMENTS (EQUIPMENT/OTHER)	2,969,325	0	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>21,507,497</u>	<u>24,767,009</u>	0	<u>22,244,718</u>	<u>22,244,718</u>	0.00
	41,979,482	37,697,378	12,130,369	37,747,378	25,617,009	211.18
9400* UNRESERVED FUND BALANCE	0	0	0	14,841,461	14,841,461	0.00
<b>DISTRICT TOTAL</b>	<b>566,126,425</b>	<b>563,660,366</b>	<b>563,660,366</b>	<b>586,958,883</b>	<b>23,298,517</b>	<b>4.13</b>

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

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**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	263,026	270,843	270,944	263,799	-7,145	-2.64
9100 SUPERINTENDENT	331,545	426,717	417,388	417,118	-270	-0.06
9122 DISTRICT COMMUNICATIONS	894,765	1,061,282	1,094,026	835,060	-258,965	-23.67
9123 PRINTING SERVICES	350,603	634,664	471,514	423,918	-47,596	-10.09
9150 ATTORNEY	284,103	272,399	316,103	284,103	-32,000	-10.12
9170 DISTRICT/SCHOOL SECURITY	422,791	1,368,650	1,547,449	465,077	-1,082,371	-69.95
9180 SCHOOL CHOICE	<u>170,036</u>	<u>186,575</u>	<u>189,878</u>	<u>313,393</u>	<u>123,515</u>	<u>65.05</u>
<b>SUPERINTENDENT TOTAL</b>	<b>2,716,869</b>	<b>4,221,129</b>	<b>4,307,301</b>	<b>3,002,468</b>	<b>-1,304,833</b>	<b>-30.29</b>
9200 INSTRUCTIONAL SERVICES	527,608	598,731	566,844	549,527	-17,317	-3.06
9210 ELEMENTARY PROGRAMS	1,102,441	1,281,651	1,295,102	1,213,289	-81,813	-6.32
9212 TITLE I	0	13,091	0	0	0	0.00
9220 SPECIAL PROJECTS	0	860	0	0	0	0.00
9230 SECONDARY PROGRAMS	872,171	1,153,794	1,140,995	1,104,152	-36,844	-3.23
9231 MIDDLE SCHOOL PROGRAMS	0	0	0	226,920	226,920	0.00
9240 ADULT EDUCATION	172,994	193,980	188,180	183,300	-4,880	-2.59
9250 ACCOUNTABILITY, TESTING & EVALUATION	315,448	371,921	375,469	367,159	-8,310	-2.21
9260 STUDENT SERVICES	547,094	540,538	646,693	698,896	52,203	8.07
9261 BPS PROF DEVELOPMENT CENTER	0	8,860	21,607	36,777	15,170	70.21
9270 CAREER & TECHNICAL EDUCATION	370,492	490,500	613,524	649,503	35,979	5.86
9280 ESE PROGRAM SUPPORT	334,858	707,570	763,842	381,302	-382,540	-50.08
9285 FDLRS	71,244	83,981	73,867	73,120	-747	-1.01
9290 ESE ADMINISTRATIVE SUPPORT	<u>81,499</u>	<u>103,830</u>	<u>87,787</u>	<u>85,960</u>	<u>-1,827</u>	<u>-2.08</u>
<b>INSTRUCTIONAL SERVICES TOTAL</b>	<b>4,395,851</b>	<b>5,549,305</b>	<b>5,773,911</b>	<b>5,569,904</b>	<b>-204,007</b>	<b>-3.53</b>
9300 FINANCIAL SERVICES	197,501	216,474	210,726	209,295	-1,431	-0.68
9310 ACCOUNTING SERVICES	1,217,373	1,324,506	1,280,329	1,269,174	-11,156	-0.87
9330 BUDGETING/COST ACCOUNTING	262,430	356,489	411,901	408,641	-3,260	-0.79
9340 TRANSPORTATION	6,532,755	7,106,289	7,484,083	7,063,866	-420,216	-5.61
9341 NORTH AREA TRANSPORTATION	3,083,988	3,497,524	3,395,386	3,250,633	-144,753	-4.26
9342 SOUTH AREA TRANSPORTATION	3,652,968	4,190,527	4,191,181	4,059,343	-131,838	-3.15
9343 CENTRAL AREA TRANSPORTATION	3,210,892	3,475,887	3,564,102	3,332,790	-231,312	-6.49
9344 MIDSOUTH AREA TRANSPORTATION	2,960,954	3,315,578	3,368,982	3,237,304	-131,678	-3.91
9350 INTERNAL AUDIT	223,185	226,604	229,101	376,283	147,182	64.24
9360 FOOD SERVICES	0	5,760	0	0	0	0.00

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
9370 RISK MANAGEMENT	146,849	159,179	160,655	162,124	1,469	0.91
9380 WAREHOUSE SERVICES	1,423,154	1,516,280	1,518,475	1,439,282	-79,194	-5.22
9830 FISCAL OVERHEAD	4,133,617	1,519,969	4,515,804	4,131,328	-384,476	-8.51
9850 SELF-INSURED RISK	0	0	0	0	0	0.00
9855 SELF-INSURED RISK	<u>7,334,140</u>	<u>48,275</u>	<u>267,073</u>	<u>6,608,258</u>	<u>6,341,185</u>	<u>2,374.33</u>
BUSINESS & FISCAL TOTAL	34,379,807	26,959,340	30,597,798	35,548,320	4,950,522	16.18
9400 HUMAN RESOURCES SERVICES	1,323,731	1,347,476	1,444,284	1,396,624	-47,660	-3.30
9420 LABOR RELATIONS	302,134	371,308	378,115	318,928	-59,188	-15.65
9421 EMPLOYEE COMPENSATION & BENEFITS	332,462	350,907	351,467	340,323	-11,144	-3.17
9430 RECRUITMENT AND RETENTION	718,505	466,951	566,125	681,398	115,273	20.36
9480 CERT & INSTR PROF DEVELOPMENT	481,885	765,917	1,228,494	642,607	-585,887	-47.69
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>654,867</u>	<u>829,678</u>	<u>884,086</u>	<u>695,234</u>	<u>-188,852</u>	<u>-21.36</u>
HUMAN RESOURCES TOTAL	3,813,584	4,132,237	4,852,572	4,075,113	-777,459	-16.02
9500 FACILITIES SERVICES	219,733	283,410	263,449	252,260	-11,189	-4.25
9530 PLANNING, DESIGN & CONSTRUCTION	165,363	433,737	418,232	233,081	-185,151	-44.27
9533 PROJECTS	73,183	96,430	105,702	73,183	-32,519	-30.76
9550 PLANNING & PERMITTING	0	410,514	448,457	436,264	-12,193	-2.72
9560 PLANT OPERATIONS	2,325,909	1,810,404	2,010,250	2,070,414	60,164	2.99
9562 MAINTENANCE	<u>5,680,481</u>	<u>7,211,907</u>	<u>7,511,079</u>	<u>6,154,701</u>	<u>-1,356,378</u>	<u>-18.06</u>
FACILITIES & SUPPORT SRVS. TOTAL	8,464,669	10,246,403	10,757,170	9,219,903	-1,537,266	-14.29
9720 EDUCATIONAL TECHNOLOGY	168,741	197,361	183,092	181,666	-1,426	-0.78
9721 INFORMATION SYSTEMS SERVICES	<u>5,731,314</u>	<u>8,163,963</u>	<u>9,393,771</u>	<u>6,437,342</u>	<u>-2,956,429</u>	<u>-31.47</u>
INFORMATION SERVICES TOTAL	5,900,055	8,361,325	9,576,863	6,619,008	-2,957,855	-30.89
7100 AREA II SUPT. OF SCHOOL OPERATIONS	979,967	1,040,179	1,082,392	919,798	-162,594	-15.02
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	774,570	635,032	947,314	752,778	-194,536	-20.54
7300 AREA I SUPT. OF SCHOOL OPERATIONS	978,480	973,711	1,119,247	969,776	-149,470	-13.35
7400 AREA III SUPT. OF SCHOOL OPERATIONS	<u>542,029</u>	<u>557,938</u>	<u>772,594</u>	<u>579,963</u>	<u>-192,631</u>	<u>-24.93</u>
AREA OFFICES TOTAL	3,275,047	3,206,860	3,921,547	3,222,316	-699,231	-17.83

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
9820 COUNTYWIDE UTILITIES	1,957,483	0	1,530,129	1,460,000	-70,129	-4.58
9860 EDUCATIONAL SRVS. FACILITY	645,190	889,183	915,629	709,249	-206,379	-22.54
9862 ESF-CAFETERIA	0	0	0	0	0	0.00
9865 ESF - CENTRAL SERVICES	265,042	235,207	346,383	271,058	-75,325	-21.75
9868 DISTRICT TELEPHONE	<u>328,500</u>	<u>421,223</u>	<u>344,387</u>	<u>328,500</u>	<u>-15,887</u>	<u>-4.61</u>
DISTRICT OFFICES TOTAL	3,196,215	1,545,612	3,136,529	2,768,807	-367,721	-11.72
NON-SCHOOL TOTAL	66,142,097	64,222,210	72,923,690	70,025,840	-2,897,850	-3.97
ALL SCHOOLS	372,284,170	465,871,286	461,165,420	389,708,851	-71,456,569	-15.49
9810* INSTRUCTIONAL/OTHER	9,525,949	64,516	9,009,679	14,987,347	5,977,668	66.35
9815* INSTRUCTIONAL/EX ED	2,139,020	26,021	1,597,937	2,602,356	1,004,419	62.86
6950* DISTRICT TRANSFER	6,141,139	-4,221,045	1,220,475	14,537,998	13,317,523	1,091.18
9810* INSTRUCTIONAL TECHNOLOGY	1,389,458	0	453,450	-7,568	-461,018	-101.67
9810* FLORIDA FIRST START	18,777	0	0	16,382	16,382	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	532,417	0	0	255,278	255,278	0.00
9810* STAFF DEVELOPMENT	157,976	0	157,976	0	-157,976	-100.00
9810* DJJ SUPPLEMENT	0	0	0	185,735	185,735	0.00
9810* TEACHERS LEAD CATEGORICAL	1,259,230	0	77,933	1,337,071	1,259,138	1,615.66
9810* SCHOOL RECOGNITION	5,238,711	0	0	5,238,711	5,238,711	0.00
9810* READING ALLOCATION	295,954	0	0	332,069	332,069	0.00
9810* ADULT DISABLED CATEGORICAL	212	0	0	1,796	1,796	0.00
9810* CHARTER SCHOOLS	20,055,121	0	0	18,300,239	18,300,239	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,755,843	0	0	1,557,952	1,557,952	0.00
9810* INTERNATIONAL BACCALAUREATE	0	0	0	209,145	209,145	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	1,106,596	0	693,263	434,841	-258,422	-37.28
9810* MCKAY SCHOLARSHIPS	3,201,015	0	0	4,541,402	4,541,402	0.00
9810* RENT	152,000	0	0	152,000	152,000	0.00
9810* COURSE FEES	224,000	0	0	224,000	224,000	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
9810* VOLUNTARY PREK	316,583	0	154,591	344,422	189,831	122.80
9810* MERIT AWARD PROGRAM	4,075,582	0	4,075,582	4,052,141	-23,441	-0.58
9810* SAFE SCHOOLS	0	0	0	0	0	0.00
9810* SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
9810* SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
9810* CHARTER SCHOOL STUDENT RESERVE	0	0	0	1,326,467	1,326,467	0.00
9810* ADDITIONAL NECESSITIES	0	0	0	877,531	877,531	0.00
9810* EMPLOYEE COMPENSATION	26,007,056	0	0	0	0	0.00
9810* SCHOOL BOARD CONTINGENCY	0	0	0	1,000,000	1,000,000	0.00

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2006-07 ADOPTED BUDGET	2006-07 ACTUAL EXPENDITURES	2006-07 AMENDED BUDGET	2007-08 TENTATIVE BUDGET	2006-07 AMENDED VS 2007-08 TENTATIVE	
					AMOUNT	%
SCHOOLS TOTAL	458,004,846	461,740,777	478,606,307	464,344,204	-14,262,103	-2.98
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	13,880,369	12,880,369	12,080,369	12,880,369	800,000	6.62
9810 LOSS OF FTE	1,000,000	0	0	0	0	0.00
9810 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9810 ENHANCEMENTS (EQUIPMENT/OTHER)	2,969,325	0	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>21,507,497</u>	<u>24,767,009</u>	0	<u>22,244,718</u>	<u>22,244,718</u>	<u>0.00</u>
	41,979,482	37,697,378	12,130,369	37,747,378	25,617,009	211.18
0000 UNRESERVED FUND BALANCE	0	0	0	14,841,461	14,841,461	0.00
<b>DISTRICT TOTAL</b>	<b>566,126,425</b>	<b>563,660,366</b>	<b>563,660,366</b>	<b>586,958,883</b>	<b>23,298,517</b>	<b>4.13</b>

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



## MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
A 1984-85 *	45,434	928	-16,743
C 1985-86 *	46,825	1,391	-15,352
T 1986-87 *	48,150	1,325	-14,027
U 1987-88 *	49,501	1,351	-12,676
A 1988-89 *	51,229	1,728	-10,948
L 1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885
2006-07 **	75,676	-386	13,499
PROJECTED 2007-08 ***	75,273	-403	13,096

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

- SOURCES:
1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.
  2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.
  3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.
  - \* 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP OF NOVEMBER FOLLOWING THE OCTOBER FTE SURVEY PERIOD. STARTING WITH 1984-85, FIGURES INCLUDE THE EX. ED. CENTER FOR THE FIRST TIME. BEGINNING 1991-92, PRE-K EARLY INTERVENTION STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME.
  - \*\* 5. 1992-93 THROUGH 2006-07 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
  - \*\*\* 6. 2007-08 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2006.

# SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

## STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
AREA I	11,474	11,816	11,649	175
AREA II	9,152	9,155	8,937	-215
AREA III	9,056	9,053	9,001	-55
AREA IV	<u>6,738</u>	<u>6,774</u>	<u>6,564</u>	<u>-174</u>
<b>TOTAL ELEMENTARY</b>	<b>36,420</b>	<b>36,798</b>	<b>36,151</b>	<b>-269</b>
AREA I	10,817	10,358	10,581	-236
AREA II	9,355	8,975	9,390	35
AREA III	7,635	7,184	7,489	-146
AREA IV	<u>6,490</u>	<u>6,160</u>	<u>6,417</u>	<u>-73</u>
<b>TOTAL SECONDARY</b>	<b>34,297</b>	<b>32,677</b>	<b>33,877</b>	<b>-420</b>
SPECIAL CENTERS	920	1,115	983	63
OTHER *	573	580	573	0
<b>DISTRICT SUBTOTAL</b>	<b>72,210</b>	<b>71,170</b>	<b>71,584</b>	<b>-626</b>
CHARTER SCHOOLS	3,466	3,255	3,689	223
<b>DISTRICT TOTAL</b>	<b>75,676</b>	<b>74,425</b>	<b>75,273</b>	<b>-403</b>

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

# STUDENT MEMBERSHIP ANALYSIS

## AREA I

<u>SCHOOL</u>	<u>ACTUAL 10/06</u>	<u>ACTUAL YEAR END 05/07</u>	<u>PROJECTED 10/07</u>	<u>OCTOBER 2006 VS PROJECTED</u>
<b><u>ELEMENTARY</u></b>				
COLUMBIA	581	603	571	-10
DISCOVERY	960	1,037	952	-8
GEMINI	593	596	579	-14
INDIALANTIC	785	798	780	-5
JUPITER	792	844	770	-22
LOCKMAR	746	764	727	-19
MCAULIFFE	917	936	932	15
MEADOWLANE PRIMARY	662	678	670	8
MEADOWLANE INTERMEDIATE	313	311	500	187
PALM BAY	706	715	711	5
PORT MALABAR	769	771	767	-2
RIVIERA	626	616	620	-6
SUNRISE	550	614	621	71
TURNER	693	759	660	-33
UNIVERSITY PARK	597	563	591	-6
WEST MELBOURNE	411	405	414	3
WESTSIDE	<u>773</u>	<u>806</u>	<u>784</u>	<u>11</u>
<b>TOTAL - ELEMENTARY</b>	<b>11,474</b>	<b>11,816</b>	<b>11,649</b>	<b>175</b>
<b><u>SECONDARY</u></b>				
BAYSIDE	2,580	2,477	2,617	37
CENTRAL	1,172	1,154	1,010	-162
MELBOURNE	2,342	2,243	2,328	-14
PALM BAY	2,577	2,379	2,589	12
SOUTHWEST	1,463	1,437	1,410	-53
STONE	<u>683</u>	<u>668</u>	<u>627</u>	<u>-56</u>
<b>TOTAL - SECONDARY</b>	<b>10,817</b>	<b>10,358</b>	<b>10,581</b>	<b>-236</b>
<hr/>				
<b>AREA I TOTAL</b>	<b>22,291</b>	<b>22,174</b>	<b>22,230</b>	<b>-61</b>
<hr/>				

# STUDENT MEMBERSHIP ANALYSIS

## AREA II

SCHOOL	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
ALLEN	819	812	821	2
CAPE VIEW	369	372	358	-11
CROTON	568	552	543	-25
DR. W. J. CREEL	873	842	850	-23
FREEDOM 7	420	413	424	4
HARBOR CITY	415	420	410	-5
HOLLAND	415	409	397	-18
LONGLEAF	683	698	639	-44
OCEAN BREEZE	571	593	554	-17
QUEST	740	783	803	63
ROOSEVELT	514	510	500	-14
SABAL	571	551	561	-10
SEA PARK	293	315	262	-31
SHERWOOD	667	644	645	-22
SUNTREE	815	830	780	-35
SURFSIDE	<u>419</u>	<u>411</u>	<u>390</u>	<u>-29</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,152</b>	<b>9,155</b>	<b>8,937</b>	<b>-215</b>
<b><u>SECONDARY</u></b>				
COCOA BEACH	1,551	1,490	1,528	-23
DELAURA	703	693	703	0
EAU GALLIE	2,081	1,941	1,969	-112
HOOVER	481	473	481	0
JOHNSON	1,012	967	976	-36
SATELLITE	1,669	1,614	1,458	-211
VIERA	918	880	1,320	402
WEST SHORE	<u>940</u>	<u>917</u>	<u>955</u>	<u>15</u>
<b>TOTAL - SECONDARY</b>	<b>9,355</b>	<b>8,975</b>	<b>9,390</b>	<b>35</b>
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<b>AREA II TOTAL</b>	<b>18,507</b>	<b>18,130</b>	<b>18,327</b>	<b>-180</b>
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## STUDENT MEMBERSHIP ANALYSIS

### AREA III

SCHOOL	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
ANDERSEN	638	654	600	-38
AUDUBON	657	673	637	-20
CAMBRIDGE	570	554	565	-5
CARROLL	886	900	876	-10
ENDEAVOUR	554	560	554	0
FAIRGLEN	769	753	732	-37
GARDENDALE	524	512	490	-34
GOLFVIEW	607	616	620	13
MANATEE	832	824	832	0
MILA	403	390	396	-7
SATURN	731	733	720	-11
STEVENSON	261	248	380	119
TROPICAL	819	817	800	-19
WILLIAMS	<u>805</u>	<u>819</u>	<u>799</u>	<u>-6</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,056</b>	<b>9,053</b>	<b>9,001</b>	<b>-55</b>
<b><u>SECONDARY</u></b>				
CLEARLAKE	434	418	425	-9
COCOA	1,272	1,138	1,232	-40
EDGEWOOD	952	920	950	-2
JEFFERSON	712	702	687	-25
KENNEDY	626	603	633	7
MCNAIR	490	466	495	5
MERRITT ISLAND	1,590	1,471	1,554	-36
ROCKLEDGE	<u>1,559</u>	<u>1,466</u>	<u>1,513</u>	<u>-46</u>
<b>TOTAL - SECONDARY</b>	<b>7,635</b>	<b>7,184</b>	<b>7,489</b>	<b>-146</b>
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<b>AREA III TOTAL</b>	<b>16,691</b>	<b>16,237</b>	<b>16,490</b>	<b>-201</b>
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## STUDENT MEMBERSHIP ANALYSIS

### AREA IV

SCHOOL	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
APOLLO	730	714	667	-63
ATLANTIS	778	783	763	-15
CHALLENGER	525	520	480	-45
COQUINA	449	443	444	-5
ENTERPRISE	867	880	864	-3
IMPERIAL ESTATES	668	669	670	2
MIMS	576	581	559	-17
OAK PARK	744	749	708	-36
PINEWOOD	433	433	429	-4
RIVERVIEW	497	519	508	11
SOUTH LAKE	<u>471</u>	<u>483</u>	<u>472</u>	<u>1</u>
<b>TOTAL - ELEMENTARY</b>	<b>6,738</b>	<b>6,774</b>	<b>6,564</b>	<b>-174</b>
<b><u>SECONDARY</u></b>				
ASTRONAUT	1,404	1,334	1,360	-44
JACKSON	686	653	683	-3
MADISON	665	633	679	14
SPACE COAST	2,168	2,062	2,177	9
TITUSVILLE	<u>1,567</u>	<u>1,478</u>	<u>1,518</u>	<u>-49</u>
<b>TOTAL - SECONDARY</b>	<b>6,490</b>	<b>6,160</b>	<b>6,417</b>	<b>-73</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA IV TOTAL</b>	<b>13,228</b>	<b>12,934</b>	<b>12,981</b>	<b>-247</b>
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## STUDENT MEMBERSHIP ANALYSIS

### SPECIAL CENTERS

SCHOOL	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
CENTER FOR DRUG-FREE LIVING	19	25	30	11
CENTRAL ALTERNATIVE LEARNING CTR	52	65	52	0
CROSSWINDS	17	18	21	4
DETENTION CENTER	43	0	60	17
DEVEREUX HOSPITAL	51	47	50	-1
FIELDSTON PREPARATORY	69	75	80	11
HALFWAY HOUSE	24	29	30	6
HORACE MANN ACADEMY	126	137	125	-1
INFANTS AND TODDLERS	166	257	175	9
SOUTH ALTERNATIVE LEARNING CTR	103	205	103	0
OUTWARD BOUND	13	0	20	7
RIVERDALE COUNTRY DAY	161	168	160	-1
SPACE COAST MARINE	33	30	35	2
NORTH ALTERNATIVE LEARNING CTR	<u>43</u>	<u>59</u>	<u>42</u>	<u>-1</u>
<hr/>				
<b>TOTAL - SPECIAL CENTERS</b>	<b>920</b>	<b>1,115</b>	<b>983</b>	<b>63</b>
<hr/>				



## STUDENT MEMBERSHIP ANALYSIS

### CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/06	ACTUAL YEAR END 05/07	PROJECTED 10/07	OCTOBER 2006 VS PROJECTED
<b><u>CHARTER SCHOOLS</u></b>				
CAMPUS	171	165	167	-4
EDUCATIONAL HORIZONS - W. MELB	72	70	80	8
EINSTEIN MONTESSORI	105	109	108	3
EXPLORER	277	232	325	48
OAKWOOD	47	41	0	-47
ODYSSEY	508	503	508	0
OSPREY	187	162	187	0
PALM BAY ACADEMY	369	344	404	35
PALM BAY COMMUNITY - PATRIOT	779	735	907	128
RIVER'S EDGE ACADEMY	346	316	321	-25
ROYAL PALM	120	113	194	74
SAWGRASS ACADEMY	93	73	93	0
SCULPTOR	392	392	395	3
<hr/>				
<b>TOTAL - CHARTER</b>	<b>3,466</b>	<b>3,255</b>	<b>3,689</b>	<b>223</b>
<hr/>				
<b>*OTHER</b>	<b>573</b>	<b>580</b>	<b>573</b>	<b>0</b>
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\* Includes additional student growth, McKay Scholarship recipients, Home Education, and Migrant students.

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**UNWEIGHTED FTE  
BY PROGRAM CATEGORY  
2002-03 THROUGH PROJECTED 2007-08**

PROGRAM	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 ESTIMATED	2007-08 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1	^	^	^	^	^	^
SUPPORT LEVEL 2	^	^	^	^	^	^
SUPPORT LEVEL 3	^	^	^	^	^	^
ESE 111 SERVICES	4,183.68	4,574.76	4,615.91	4,761.61	4,717.43	4,649.69
ESE 112 SERVICES	6,802.08	6,832.57	7,012.05	7,162.75	7,153.31	7,050.18
ESE 113 SERVICES	4,217.47	4,305.19	4,509.09	4,553.99	4,598.92	4,544.25
SUPPORT LEVEL 4	756.33	841.66	812.03	833.12	807.42	821.96
SUPPORT LEVEL 5	<u>257.18</u>	<u>257.03</u>	<u>262.97</u>	<u>253.07</u>	<u>188.12</u>	<u>198.97</u>
TOTAL - EXCEPTIONAL	16,216.74	16,811.21	17,212.05	17,564.54	17,465.20	17,265.05
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL &	<u>2,287.99</u>	<u>1,755.44</u>	<u>1,902.52</u>	<u>1,928.69</u>	<u>1,984.51</u>	<u>2,008.63</u>

PROGRAM	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 ESTIMATED	2007-08 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,503.15	16,253.90	16,620.39	16,957.17	16,903.66	16,834.60
BASIC 4 - 8	21,104.22	21,468.75	21,275.58	20,723.46	20,383.13	20,172.24
BASIC 9 - 12	14,789.89	15,454.00	15,769.47	15,959.08	15,971.80	15,875.73
ESOL *	549.27	676.30	672.40	907.75	1,104.84	1,182.48
TOTAL BASIC	52,946.53	53,852.95	54,337.84	54,547.46	54,363.43	54,065.05
GRAND TOTAL	71,451.26	72,419.60	73,452.41	74,040.69	73,813.14	73,338.73

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

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

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

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

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

SOURCE: 2006-07 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 17, 2007  
2007-08 COLUMN FROM DOE FOURTH CALCULATION, DATED JULY 19, 2007

**WEIGHTED FTE  
BY PROGRAM CATEGORY  
2002-03 THROUGH PROJECTED 2007-08**

PROGRAM	2007-08 WEIGHTS	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 ESTIMATED	2007-08 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	N/A	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	N/A	#	#	#	#	#	#
GIFTED P/T	N/A	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	N/A	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	N/A	#	#	#	#	#	#
SUPPORT LEVEL 1	N/A	^	^	^	^	^	^
SUPPORT LEVEL 2	N/A	^	^	^	^	^	^
SUPPORT LEVEL 3	N/A	^	^	^	^	^	^
ESE 111 SERVICES	1.048	4,204.60	4,583.91	4,671.30	4,847.32	4,882.54	4,872.88
ESE 112 SERVICES	1.000	6,802.08	6,832.57	7,012.05	7,162.75	7,153.31	7,050.18
ESE 113 SERVICES	1.066	4,732.00	4,907.92	5,104.29	5,068.59	5,003.62	4,844.17
SUPPORT LEVEL 4	3.625	2,985.99	3,322.87	3,205.89	3,132.09	3,014.91	2,979.61
SUPPORT LEVEL 5	5.062	1,437.89	1,437.05	1,470.27	1,313.43	978.41	1,007.19
TOTAL - EXCEPTIONAL		20,162.56	21,084.32	21,463.80	21,524.18	21,032.79	20,754.03
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1.119	2,713.56	2,088.97	2,258.29	2,300.93	2,300.05	2,247.66

PROGRAM	20007-08 WEIGHTS	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 ESTIMATED	2007-08 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.048	16,585.67	16,286.41	16,819.83	17,262.40	17,495.29	17,642.66
BASIC 4 - 8	1.000	21,104.22	21,468.75	21,275.58	20,723.46	20,383.13	20,172.24
BASIC 9 - 12	1.066	16,594.26	17,617.56	17,851.04	17,762.46	17,377.32	16,923.53
ESOL *	1.200	700.32	877.84	875.46	1,102.98	1,408.67	1,418.98
TOTAL BASIC		54,984.46	56,250.56	56,821.91	56,851.30	56,664.41	56,157.41
ADDITIONAL WFTE +		434.88	491.28	578.28	635.76	753.06	753.06
GRAND TOTAL		78,295.46	79,915.12	81,122.29	81,312.18	80,750.31	79,912.16

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

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

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

SOURCE: 2006-07 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 17, 2007  
2007-08 COLUMN FROM DOE FOURTH CALCULATION, DATED JULY 19, 2007

## **SPECIAL REVENUE FUND BUDGET**

Special revenue funds are used to account for the financial resources of the school food and nutrition services 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 Florida Department of Education or other governing agencies. These federally funded projects are also currently monitored to ensure that all expenditures are made in accordance with 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 the District's indirect operating expenditures from the preceding fiscal year.

Fiscal Year 2007-08  
PROJECTED REVENUE

NO.	DESCRIPTION	2006 - 07 ACTUAL REVENUE	2007 - 08 PROJECTED REVENUE	DIFFERENCE
<b><u>FEDERAL DIRECT SOURCES</u></b>				
3191	ROTC	680,514	664,074	-16,440
3199	OTHER FEDERAL DIRECT	3,228,813	2,168,404	-1,060,409
	TOTAL FEDERAL DIRECT	3,909,327	2,832,478	-1,076,849
<b><u>FEDERAL THROUGH STATE SOURCES</u></b>				
3201	VOCATIONAL EDUCATION	820,423	630,095	-190,328
3227	DRUG FREE SCHOOLS	294,437	362,487	68,050
3230	EDUCATION FOR THE HANDICAPPED	15,620,711	15,937,796	317,085
3241	FDLRS/EAST	1,010,619	1,024,631	14,012
3240	TITLE I	13,015,718	13,268,937	253,219
3251	ADULT ED	919,884	1,194,229	274,345
3290	TITLE II	3,185,553	2,979,900	-205,653
3290	TITLE III	218,146	285,446	67,300
3290	TITLE V	137,929	122,749	-15,180
3290	CHARTER SCHOOLS	29,350	0	-29,350
3290	OTHER	1,304,213	1,051,115	-253,098
	TOTAL FEDERAL THROUGH STATE	36,556,983	36,857,385	300,402
<b><u>STATE AND OTHER SOURCES</u></b>				
3335	DIAGNOSTIC & RESOURCE	73,596	73,596	0
3390	OTHER STATE	6,692	20,977	14,285
	TOTAL STATE AND OTHER SOURCES	80,288	94,573	14,285
	TOTAL SPECIAL REVENUE - OTHER	40,546,598	39,784,436	-762,162
<b><u>FOOD SERVICES</u></b>				
	REVENUE	27,462,067	28,544,839	1,082,772
	FUND BALANCE FOR EQUIPMENT RESERVED FOR ENCUMBRANCES UNRESERVED	2,010,491	981,359	-1,029,132
		6,674,374	6,232,233	-442,141
	TOTAL FUND BALANCE	8,684,865	7,213,592	-1,471,273
	TOTAL FOOD SERVICE	36,146,932	35,758,431	-388,501
	<b>GRAND TOTAL</b>	<b>76,693,530</b>	<b>75,542,867</b>	<b>-1,150,663</b>



SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2007-08  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2006-07 ACTUAL EXPENDITURES	2007-08 TENTATIVE BUDGET	DIFFERENCE
111	ADMINISTRATIVE SALARY	363,707	448,827	85,120
121	TEACHER SALARY	13,471,623	15,787,311	2,315,688
123	SUPPLEMENTS	391,530	120,494	-271,036
141	SUBSTITUTE SALARY	268,993	259,378	-9,615
161	HOURLY SALARY	4,388,799	4,214,223	-174,576
181	EAP	1,523,635	1,275,731	-247,904
191	TEMPORARY SALARY	25,236	3,000	-22,236
	<b>SALARIES TOTAL</b>	<b>20,433,523</b>	<b>22,108,964</b>	<b>1,675,441</b>
210	RETIREMENT	1,915,035	1,948,701	33,666
220	FICA	1,515,504	1,565,361	49,857
231	LIFE INSURANCE	41,720	65,424	23,704
232	HOSPITALIZATION	2,263,025	2,685,153	422,128
236	OPTION 3	5,107	47,633	42,526
237	VISION	28,727	28,832	105
238	SEC 125 CREDIT	99,236	105,302	6,066
241	WORKER'S COMPENSATION	201,904	222,700	20,796
243	WORKER'S COMP-ALL OTHERS	180	0	-180
	<b>FRINGE TOTAL</b>	<b>6,070,438</b>	<b>6,669,106</b>	<b>598,668</b>
312	PROFESSIONAL/TECHNICAL	6,652,150	5,650,207	-1,001,943
315	TUITION REIMBURSEMENT	25,852	42,030	16,178
323	LIABILITY INSURANCE	2,728	0	-2,728
331	TRAVEL - IN COUNTY	168,333	248,002	79,669
332	TRAVEL - OUT OF COUNTY	654,957	344,405	-310,552
351	REPAIR-INSTRUCTIONAL EQUIP	16,206	1,000	-15,206
356	MAINT & WARRANTY AGREEMENTS	116,595	113,800	-2,795
360	RENTALS	41,926	31,200	-10,726
371	TELEPHONE-BASE	6,293	12,188	5,895
372	TELEPHONE-LONG DISTANCE	264	1,400	1,136
373	POSTAGE	7,869	18,095	10,226
374	TELEPHONE EQUIPMENT	2,165	500	-1,665
376	PDA DATA USAGE	631	0	-631

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2007-08  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2006-07 ACTUAL EXPENDITURES	2007-08 TENTATIVE BUDGET	DIFFERENCE
391	PRINTING	77,812	95,372	17,560
397	ISOLATED TRANSPORTATION	14,190	15,480	1,290
	PURCHASED SERVICES TOTAL	7,787,971	6,573,679	-1,214,292
450	GASOLINE	1,591	2,000	409
460	DIESEL	2,480	5,010	2,530
	GASOLINE TOTAL	4,071	7,010	2,939
511	SUPPLIES	2,161,233	1,635,003	-526,230
521	TEXTBOOKS	58,139	74,334	16,195
522	TEXTBOOKS-STATE ADOPTED	22,567	1,166	-21,401
530	PERIODICALS	100	200	100
594	UNIFORMS	738	0	-738
	SUPPLIES/MATERIALS TOTAL	2,242,777	1,710,703	-532,074
610	LIBRARY BOOKS	32,491	64,132	31,641
620	A/V MATERIALS	51,381	33,100	-18,281
641	FURN/FIXT/EQUIP	965,918	1,005,663	39,745
643	COMPUTER HARDWARE	1,190,691	245,718	-944,973
651	SCHOOL BUSES	74,725	0	-74,725
670	SITE IMPROVEMENT	18,007	10,807	-7,200
680	REMODELING/RENOVATION	6,708	0	-6,708
690	COMPUTER SOFTWARE	636,121	338,191	-297,930
	CAPITAL OUTLAY TOTAL	2,976,042	1,697,611	-1,278,431
737	DUES/FEES	302,317	103,931	-198,386
738	FINGERPRINTING	0	500	500
794	FIELD TRIPS	74,080	119,460	45,380
799	INDIRECT COST	655,379	793,472	138,093
	OTHER EXPENDITURES TOTAL	1,031,776	1,017,363	-14,913
	TOTAL EXPENDITURES	40,546,598	39,784,436	-762,162

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SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2007-08  
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2006-07 ACTUAL EXPENDITURES	2007-08 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	11,103,977	10,655,184	-448,793
5200	EXCEPTIONAL EDUCATION	5,469,071	5,850,277	381,206
5300	VOCATIONAL EDUCATION	437,766	190,342	-247,424
5400	ADULT EDUCATION	108,037	76,501	-31,536
5500	NON - FEFP	1,511,986	1,697,500	185,514
5900	NON-PRE-K	1,228,978	2,453,571	1,224,593
	<b>INSTRUCTIONAL TOTAL</b>	<b>19,859,815</b>	<b>20,923,375</b>	<b>1,063,560</b>
6110	ATTENDANCE/SOCIAL WORK	598,941	602,069	3,128
6120	GUIDANCE	1,140,396	1,220,798	80,402
6130	HEALTH	1,814,792	1,530,472	-284,320
6140	PSYCHOLOGICAL SERVICES	1,289,813	1,224,079	-65,734
6150	PARENT INVOLVEMENT	604,654	638,331	33,677
6200	INSTRUCTIONAL MEDIA	89,548	62,929	-26,619
6300	INSTRUCTIONAL CURRICULUM	9,697,344	8,500,091	-1,197,253
6400	INSTRUCTIONAL STAFF TRAINING	4,046,287	3,567,544	-478,743
6500	INSTRUCTIONAL RELATED TECH	17,588	0	-17,588
	<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>19,299,363</b>	<b>17,346,313</b>	<b>-1,953,050</b>
7200	GENERAL ADMINISTRATION	655,489	811,791	156,302
7300	SCHOOL ADMINISTRATION	24,013	31,335	7,322
7400	FACILITIES	42,958	807	-42,151
7700	CENTRAL SERVICES	388,899	357,309	-31,590
7800	TRANSPORTATION	154,301	193,752	39,451
7900	UTILITY/CUSTODIAL	8,516	9,320	804
9100	COMMUNITY SERVICES	113,244	110,434	-2,810
	<b>GENERAL SUPPORT TOTAL</b>	<b>1,387,420</b>	<b>1,514,748</b>	<b>127,328</b>
	<b>TOTAL EXPENDITURES</b>	<b>40,546,598</b>	<b>39,784,436</b>	<b>-762,162</b>

# Food and Nutrition Services Budget

Fiscal Year 2007-08  
PROJECTED REVENUE

Function	Description	2006-07 Actual Revenue	2007-08 Projected Revenue	Difference
<b><u>Federal through State Sources</u></b>				
3261	Federal lunch reimbursement	\$ 7,435,747	\$ 7,733,177	\$ 297,430
3262	Federal breakfast reimbursement	3,366,282	3,500,933	134,651
3265	Federal Commodity	1,174,425	1,246,573	72,148
3267	Summer Feeding	336,299	349,751	13,452
<b>Total Federal Through State</b>		<b>\$ 12,312,753</b>	<b>\$ 12,830,434</b>	<b>\$ 517,681</b>
<b><u>State and other sources</u></b>				
3337	State Supplement - Breakfast	\$ 195,113	\$ 195,000	\$ -113
3338	State Supplement - Lunch	155,774	156,000	226
3399	Other Misc State Revenue	10,827	10,800	-27
3436	Interest	208,307	215,598	7,291
3451	Food sales type A	4,707,387	4,895,682	188,295
3452	Pupil breakfast	416	600	184
3453	Food sales adult	572,058	594,940	22,882
3454	Student a la carte	9,054,064	9,416,227	362,163
3455	Food sales adult a la carte	159,190	165,558	6,368
3456	Other food sales	48,035	35,000	-13,035
3457	Food Service - Child Care	12,579	12,000	-579
3458	Other commissions	10,024	5,000	-5,024
3483	Internal Accounts	0	0	0
3490	Miscellaneous local sources	15,540	12,000	-3,540
<b>Total State and Other</b>		<b>\$ 15,149,314</b>	<b>\$ 15,714,405</b>	<b>\$ 565,091</b>
<b>Total Revenue</b>		<b>\$ 27,462,067</b>	<b>\$ 28,544,839</b>	<b>\$ 1,082,772</b>
<b>Fund Balance, July 1</b>				
	Reserve for Encumbrances	\$ 2,010,491	\$ 981,359	\$ -1,029,132
	Unreserved	6,674,374	6,232,233	-442,141
<b>Total Fund Balance</b>		<b>\$ 8,684,865</b>	<b>\$ 7,213,592</b>	<b>\$ -1,471,273</b>
<b>GRAND TOTAL</b>		<b>\$ 36,146,932</b>	<b>\$ 35,758,431</b>	<b>\$ -388,501</b>

## Food and Nutrition Services Budget

Fiscal year 2007-08  
EXPENDITURES BY OBJECT

Object	Description	2006-07 Actual Expenditures	2007-08 Tentative Budget	Difference
111	Administrative Salary	\$ 77,820	\$ 79,376	\$ 1,556
161	Hourly Salary	7,683,905	7,893,036	209,131
181	E-A-P Salary	475,360	565,217	89,857
<b>Salaries Total</b>		<b>\$ 8,237,085</b>	<b>\$ 8,537,630</b>	<b>\$ 300,545</b>
210	Retirement	\$ 807,080	\$ 840,957	\$ 33,877
220	FICA	609,704	653,129	43,425
231	Life Insurance	12,059	13,489	1,430
232	Hospitalization	1,191,681	1,749,000	557,319
236	Option 3	3,418	5,000	1,582
237	Vision	14,785	14,374	-411
238	SEC 125 Credit	51,345	53,000	1,655
241	Worker's Compensation I	7,184	5,534	-1,650
244	Worker's Compensation IV	568,158	494,657	-73,501
<b>Fringe Total</b>		<b>\$ 3,265,414</b>	<b>\$ 3,829,139</b>	<b>\$ 563,725</b>
312	Professional & Technical	\$ 1,275,312	\$ 1,320,948	\$ 45,636
331	Travel - In County	67,926	63,000	-4,926
332	Travel - Out of County	23,511	17,500	-6,011
352	Repair - Other Equipment	179	1,500	1,321
355	Repair - General Maintenance	32,018	45,000	12,982
356	Maint & Warranty Agreements	47,488	150,000	102,512
360	Rentals	8,971	7,500	-1,471
371	Telephone Base	3,277	5,000	1,723
372	Telephone Long Distance	250	500	250
373	Postage	1,550	4,200	2,650
374	Telephone Equipment	692	1,200	508
376	PDA Data Usage	894	950	56
391	Printing	14,109	15,000	891
392	Contracted Food Services	93,193	130,000	36,807
<b>Purchased Services Total</b>		<b>\$ 1,569,370</b>	<b>\$ 1,762,298</b>	<b>\$ 192,928</b>
410	Natural Gas	177,902	185,000	7,098
420	Bottled Gas	123,648	140,000	16,352
430	Electricity	448,401	455,000	6,599
<b>Energy Services Total</b>		<b>\$ 749,951</b>	<b>\$ 780,000</b>	<b>\$ 30,049</b>

## Food and Nutrition Services Budget

Fiscal year 2007-08

### EXPENDITURES BY OBJECT

Object	Description	2006-07 Actual Expenditures	2007-08 Tentative Budget	Difference
511	Supplies	\$ 957,427	\$ 935,763	\$ -21,664
550	Repair Parts	2,244	2,500	256
571	Food	9,734,207	10,318,259	584,052
591	Wares Replacement	20,262	27,000	6,738
592	Commodity Usage	495,970	1,750,000	1,254,030
594	Uniforms	166,275	140,000	-26,275
<b>Supplies/Materials Total</b>		<b>\$ 11,376,385</b>	<b>\$ 13,173,522</b>	<b>\$ 1,797,137</b>
641	Furn/Fixt/Equip > \$1,000	\$ 1,780,065	\$ 1,325,000	\$ -455,065
642	Furn/Fixt/Equip < \$1,000	156,655	110,000	-46,655
643	Computer Hardware > \$1,000	24,369	60,000	35,631
644	Computer Hardware < \$1,000	28,988	50,000	21,012
652	Other Vehicles	132,910	0	-132,910
681	Remodeling/Renovation - Contracted	895,203	775,000	-120,203
691	Computer Software > \$1,000	240,825	125,000	-115,825
692	Computer Software < \$1,000	259	20,000	19,741
<b>Capital Outlay Total</b>		<b>\$ 3,259,274</b>	<b>\$ 2,465,000</b>	<b>\$ -794,274</b>
737	Dues/Fees	\$ 5,352	\$ 7,500	\$ 2,148
739	Bank Charges	156,814	163,000	6,186
795	Miscellaneous Charges	0	1,000	1,000
796	Uncollected Accounts	4,548	4,500	-48
799	Federal Indirect Cost	309,147	350,000	40853
<b>Other Expenditures Total</b>		<b>\$ 475,861</b>	<b>\$ 526,000</b>	<b>\$ 50,139</b>
<b>Total Expenditures</b>		<b>\$ 28,933,340</b>	<b>\$ 31,073,589</b>	<b>\$ 2,140,249</b>
<b>Fund Balance, June 30</b>				
	Reserve for Encumbrances	\$ 981,359	\$ 643,833	\$ -337,526
	Unreserved	6,232,233	4,041,009	-2,191,224
<b>Total Fund Balance, June 30</b>		<b>\$ 7,213,592</b>	<b>\$ 4,684,842</b>	<b>\$ -2,528,749</b>
<b>GRAND TOTAL</b>		<b>\$ 36,146,932</b>	<b>\$ 35,758,431</b>	<b>\$ -388,501</b>

## **DEBT SERVICE FUND BUDGET**

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

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

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

### **Certificates of Participation**

The District secures funding for various educational facilities through a lease-purchase financing arrangement. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy.

### **Capital Lease Obligations**

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



**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2007-08**  
**Revenues**

	STATE BOARD OF EDUCATION BONDS	CERTIFICATES OF PARTICIPATION	2007-08 PROJECTED REVENUE	2006-07 ACTUAL REVENUE
<b><u>STATE SOURCES</u></b>				
CO & DS Withheld for SBE Bonds	2,450,000	-	2,450,000	2,363,006
<b><u>LOCAL SOURCES</u></b>				
Investment Revenue	-	70,000	70,000	65,400
<b><u>OTHER FINANCING SOURCES</u></b>				
Refunding Certificates	-	-	-	39,997,781
Transfers from Capital Projects Funds	-	38,689,560	38,689,560	25,851,161
<b>TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES</b>	2,450,000	38,759,560	41,209,560	68,277,348
<b><u>FUND BALANCES, JULY 1</u></b>				
Reserved for Debt Service	449,901	2,611,257	3,061,159	3,048,462
Unreserved Fund Balance	-	-	-	-
<b>GRAND TOTAL</b>	<b>2,899,901</b>	<b>41,370,817</b>	<b>44,270,719</b>	<b>71,325,810</b>

**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2007-08**  
**Expenditures**

	<b>STATE BOARD OF EDUCATION BONDS</b>	<b>CERTIFICATES OF PARTICIPATION</b>	<b>2007-08 TENTATIVE BUDGET</b>	<b>2006-07 ACTUAL EXPENDITURES</b>
<b>DEBT SERVICE</b>				
Redemption of Principal	1,500,000	11,442,309	12,942,309	9,470,000
Refunding Certificates	-	-	-	39,885,232
Interest	910,000	27,247,250	28,157,250	18,794,506
Fees	30,000	70,000	100,000	114,913
<b>TOTAL EXPENDITURES</b>	<b>2,440,000</b>	<b>38,759,559</b>	<b>41,199,559</b>	<b>68,264,651</b>
<b>FUND BALANCES, JUNE 30</b>				
Reserved for Debt Service	459,901	2,611,258	3,071,160	3,061,159
Unreserved Fund Balance	-	-	-	-
<b>GRAND TOTAL</b>	<b>2,899,901</b>	<b>41,370,817</b>	<b>44,270,719</b>	<b>71,325,810</b>

## **CAPITAL PROJECTS FUND BUDGET**

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs, including new construction, renovation and remodeling projects.

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

Ad valorem taxes on real and personal property within the District are assessed to provide revenue for capital projects funding. The Board is authorized by the state to levy up to 2.000 mills annually for capital outlay needs.

Impact fees are allocated to the District based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the District in which the funds were collected.

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 School Board of Education rules.

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Revenues

REVENUES	2006 - 07 ACTUAL REVENUE	2007 - 08 PROJECTED REVENUE	DIFFERENCE
<b><u>STATE SOURCES</u></b>			
PECO - CONSTRUCTION	2,691,321	3,229,770	538,449
PECO - MAINTENANCE	5,837,748	7,626,065	1,788,317
CLASSROOMS FOR KIDS	11,314,373	7,059,949	-4,254,424
CO & DS DISTRIBUTED TO DISTRICT	277,901	320,000	42,099
INTEREST - CO & DS	65,814	60,000	-5,814
OTHER STATE	157,797	100,000	-57,797
<b>TOTAL STATE</b>	<b>20,344,954</b>	<b>18,395,784</b>	<b>-1,949,170</b>
<b><u>LOCAL SOURCES</u></b>			
SCHOOL CAPITAL OUTLAY TAX	76,002,439	77,862,714	1,860,275
INTEREST ON INVESTMENTS	13,355,267	4,500,000	-8,855,267
IMPACT FEES	17,530,664	14,000,000	-3,530,664
SALE OF PROPERTY	27,438	100,000	72,562
MISCELLANEOUS LOCAL	630,496	0	-630,496
<b>TOTAL LOCAL</b>	<b>107,546,304</b>	<b>96,462,714</b>	<b>-11,083,590</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
PROCEEDS FROM ISSUANCE OF RANS	137,886	52,886,295	52,748,409
PROCEEDS FROM COP	201,100,154	55,000,000	-146,100,154
TRANSFERS FROM CAPITAL PROJECTS	29,260,000		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>230,498,040</b>	<b>107,886,295</b>	<b>-122,611,745</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>358,389,298</b>	<b>222,744,793</b>	<b>-135,644,505</b>
<b><u>FUND BALANCE - JULY 1</u></b>			
RESERVED FOR ENCUMBRANCES	76,542,494	149,584,835	73,042,341
RESERVED FOR CAPITAL PROJECTS	94,710,656	124,586,782	29,876,126
RESERVED / UNDESIGNATED	14,310,992	31,369,325	17,058,333
UNRESERVED / UNDESIGNATED	5,642,648	14,052,504	8,409,856
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>191,206,790</b>	<b>319,593,446</b>	<b>128,386,656</b>
<b>GRAND TOTAL</b>	<b>549,596,088</b>	<b>542,338,239</b>	<b>-7,257,849</b>

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2007	2007-08 APPROPRIATIONS	2007-08 TENTATIVE BUDGET	2007-08 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2008
<b>RESERVED FOR:</b>					
21ST CENTURY CLASSROOM	1,000,000		1,000,000	850,000	150,000
7 YEAR PLAN PRECONSTRUCTION TASK	787,939		787,939	669,748	118,191
7 YEAR PRECONSTRUCTION EQUIPMENT	85,000		85,000	72,250	12,750
7 YR PLAN MAINTENANCE EQUIP	13,486		13,486	11,463	2,023
ADA PROJECTS	0	250,000	250,000	212,500	37,500
CLASSROOM FOR KIDS - FY 07/08	0	7,059,949	7,059,949	6,000,957	1,058,992
CLEARLAKE MS GYM HVAC	315,038		315,038	267,782	47,256
COCOA MUNICIPAL STADIUM	2,003,100		2,003,100	1,702,635	300,465
CONCESSION STAND UPGRADES	50,292	250,000	300,292	255,248	45,044
COP PROJECT - FY 07/08	0	55,000,000	55,000,000	46,750,000	8,250,000
CUSTODIAL EQUIPMENT	50,933	250,000	300,933	255,793	45,140
DIGITAL VIDEO CAMERAS	24,535		24,535	20,854	3,681
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	215,130		215,130	190,001	25,129
EDUCATIONAL TECHNOLOGY - EQUIPMENT	837,040	3,500,000	4,337,040	3,686,484	650,556
ELECTRONIC REPLACE - QZAB	509,427		509,427	433,013	76,414
ELEMENTARY SCHOOL "S"	495,198		495,198	420,918	74,280
ELEMENTARY SCHOOL T	6,954,044		6,954,044	5,910,937	1,043,107
ELEMENTARY U	556,916		556,916	473,379	83,537
ESF SITE IMPROVEMENT	550,000		550,000	467,500	82,500
ET WORKSTATION UPGRADE	662,840		662,840	563,414	99,426
FACILITY RENEWAL/OTHER PROJECTS	426,739		426,739	362,728	64,011
FAST TEAMS	583,465	1,000,000	1,583,465	1,345,945	237,520
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	446,093		446,093	379,179	66,914
FOREIGN LANGUAGE LABS	250,000		250,000	212,500	37,500
HEALTH & SAFETY - VARIOUS	207,452		207,452	176,334	31,118
HIGH SCHOOL CCC	1,468,205		1,468,205	1,247,974	220,231
HS ADDS/RENEW/TECH	119,574,401		119,574,401	101,638,241	17,936,160
HURRICANE WILMA - CAPITAL	240,662		240,662	204,563	36,099
HVAC - PROJECTS	3,078	1,229,770	1,232,848	1,047,921	184,927
HVAC- PREVENTITIVE MAINTENANCE	66,170		66,170	56,245	9,925
HVAC- REPLACEMENT RHS	625,000		625,000	531,250	93,750
IMPACT FEE PROJECTS	0	14,000,000	14,000,000	11,900,000	2,100,000
KITCHEN EQUIPMENT	405,915	250,000	655,915	557,528	98,387
KITCHEN FLOORING - PLUMBING	5,951		5,951	5,951	0
LIGHTNING PREDICTION AND WARNING	13,078		13,078	11,116	1,962
MAINTENANCE CAPITAL SUPPLIES/SERVICES	4,431,943		4,431,943	3,767,151	664,792
MAINTENANCE EQUIPMENT	93,733		93,733	79,673	14,060
MAINTENANCE PROJECTS "PROJECT F"	856,138	10,710,762	11,566,900	9,831,865	1,735,035
MANATEE ELEMENTARY SCHOOL	635		635	635	0
MIDDLE SCHOOL EE	1,000,129		1,000,129	850,110	150,019
NEW CTRL AREA ADULT/ALTER ED	3,805,926		3,805,926	3,235,037	570,889
OTHER PROJECTS DISTRICT WIDE	531,458	2,800,000	3,331,458	3,236,343	95,115
OTHER PROJETS PER FACILITY LIST - FY 07/08	0	2,070,230	2,070,230	1,759,696	310,535
PAINTING ROOFING PREVENTIVE MAINTENANCE	184,093		184,093	156,479	27,614
PERFORMANCE BASED DIPLOMA	12,663		12,663	10,763	1,900
PORTABLE LEASE	0	650,000	650,000	552,500	97,500

**CAPITAL PROJECTS FUND BUDGET**

Fiscal Year 2007-08

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2007	2007-08 APPROPRIATIONS	2007-08 TENTATIVE BUDGET	2007-08 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2008
PORTABLE PURCHASE	132,493		132,493	112,619	19,874
PORTABLE RELOCATION	2,246,563	250,000	2,496,563	2,122,079	374,484
QUEST ELEMENTARY SCHOOL	2,734		2,734	2,734	0
RAN PROJECT - FY 07/08	0	20,886,295	20,886,295	17,753,351	3,132,944
RAN PROJECTS	24,201		24,201	24,201	0
REFURBISH PORTABLES	30,976		30,976	26,330	4,646
REMODEL / RENOVATE - VARIOUS	1,921,478	2,000,000	3,921,478	3,333,256	588,222
ROCKLEDGE CENTER DEMOLITION	143,580		143,580	122,043	21,537
ROOFING - VARIOUS	558,023		558,023	474,319	83,704
S ABEYANCE ENTER HVAC UPGRADE	505,760		505,760	429,896	75,864
SAFETY TO LIFE - PECO	356,471	762,607	1,119,078	951,216	167,862
SANITARY SEWER PROJECTS	44,669		44,669	44,669	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	916,562	1,000,000	1,916,562	1,629,077	287,485
SCHOOL BUS REPLACEMENT	30,382	4,000,000	4,030,382	3,425,824	604,558
SCHOOL INFRASTRUCTURE UPGRADES	326,428		326,428	277,464	48,964
SCHOOL RENEWAL/REROOFING	20,063,666	9,077,725	29,141,391	24,770,182	4,371,209
SCHOOL UPGRADES AND REROOFING	81,747,085		81,747,085	69,485,022	12,262,063
SECOND SCH OF NATL PROMINENCE	698,000	2,190,190	2,888,190	2,454,961	433,229
SITE ACQUISITION AREA II OFFICE	10,904		10,904	10,904	0
SPACE COAST CREDIT UNION LEASE	2,419		2,419	2,419	0
SPACE COAST SHUTTER PROG(TEMP)	6,266		6,266	6,266	0
SPACE COAST, EDGEWOOD & JEFFERSON	126,724		126,724	107,715	19,009
SPORTS EQUIPMENT - DISTRICTWIDE	6,374		6,374	6,374	0
SSNP- DATA INFRASTRUCTURE	250,000		250,000	212,500	37,500
STONE SCIENCE AND TECHNOLOGY	8,042		8,042	6,833	1,209
TV LIGHTING	25,076		25,076	21,314	3,762
VARIOUS SCHOOL CLASS ROOM ADDITIONS	117,947		117,947	100,255	17,692
VARIOUS SCHOOL FACILITY RENEWAL	12,096,841		12,096,841	10,282,315	1,814,526
VEHICLES - OTHER	269		269	269	0
VIERA HIGH SCHOOL	1,313,893		1,313,893	1,116,809	197,084
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,404		7,404	7,404	0
WHISPERING HILLS RENOVATION	106,542		106,542	90,561	15,981
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>274,171,617</b>	<b>139,187,528</b>	<b>413,359,145</b>	<b>351,783,784</b>	<b>61,575,362</b>
RAN PRINCIPAL REPAYMENT	0	8,200,000	8,200,000	8,200,000	0
RAN INTEREST PAYMENT	0	1,603,533	1,603,533	1,603,533	0
RAN REPAYMENT	0	32,000,000	32,000,000	32,000,000	0
TRANSFER TO DEBT SERVICE	0	38,689,560	38,689,560	38,689,560	0
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>274,171,617</b>	<b>219,680,621</b>	<b>493,852,238</b>	<b>432,276,877</b>	<b>61,575,362</b>
RESERVED / UNDESIGNATED	31,369,325	0	31,369,325	0	31,369,325
UNRESERVED / UNDESIGNATED	14,052,504	3,064,172	17,116,676	0	17,116,676
<b>GRAND TOTAL</b>	<b>319,593,446</b>	<b>222,744,793</b>	<b>542,338,239</b>	<b>432,276,877</b>	<b>110,061,363</b>

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Tentative Budget by Major Funding Source

	2007 - 08 TENTATIVE BUDGET	2007 - 08 TAX LEVY	PRIOR YEAR'S TAX LEVY	2007 - 08 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
<b>RESERVED FOR:</b>							
21ST CENTURY CLASSROOM	1,000,000	0	0	0	0	0	1,000,000
7 YEAR PLAN PRECONSTRUCTION TASK	787,939	0	787,939	0	0	0	0
7 YEAR PRECONSTRUCTION EQUIPMENT	85,000	0	85,000	0	0	0	0
7 YR PLAN MAINTENANCE EQUIP	13,486	0	13,486	0	0	0	0
ADA PROJECTS	250,000	250,000	0	0	0	0	0
CLASSROOM FOR KIDS - FY 07/08	7,059,949	0	0	0	0	0	7,059,949
CLEARLAKE MS GYM HVAC	315,038	0	0	0	0	0	315,038
COCOA MUNICIPAL STADIUM	2,003,100	0	7,300	0	0	1,995,800	0
CONCESSION STAND UPGRADES	300,292	250,000	50,292	0	0	0	0
COP PROJECT - FY 07/08	55,000,000	0	0	0	0	55,000,000	0
CUSTODIAL EQUIPMENT	300,933	250,000	50,933	0	0	0	0
DIGITAL VIDEO CAMERAS	24,535	0	24,535	0	0	0	0
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	215,130	0	37	0	0	759	214,334
EDUCATIONAL TECHNOLOGY - EQUIPMENT	4,337,040	3,500,000	833,984	0	0	0	3,056
ELECTRONIC REPLACE - QZAB	509,427	0	11,759	0	0	497,668	0
ELEMENTARY SCHOOL "S"	495,198	0	0	0	0	478,407	16,791
ELEMENTARY SCHOOL T	6,954,044	0	2,412,458	0	0	0	4,541,586
ELEMENTARY U	556,916	0	0	0	0	0	556,916
ESF SITE IMPROVEMENT	550,000	0	0	0	0	0	550,000
ET WORKSTATION UPGRADE	662,840	0	0	0	0	0	662,840
FACILITY RENEWAL/OTHER PROJECTS	426,739	0	0	0	0	0	426,739
FAST TEAMS	1,583,465	1,000,000	583,465	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	446,093	0	446,093	0	0	0	0
FOREIGN LANGUAGE LABS	250,000	0	250,000	0	0	0	0
HEALTH & SAFETY - VARIOUS	207,452	0	207,452	0	0	0	0
HIGH SCHOOL CCC	1,468,205	0	0	0	0	0	1,468,205
HS ADDS/RENEW/TECH	119,574,401	0	0	0	0	114,399,762	5,174,639
HURRICANE WILMA - CAPITAL	240,662	0	0	0	0	0	240,662
HVAC - PROJECTS	1,232,848	0	0	1,229,770	0	0	3,078
HVAC- PREVENTITIVE MAINTENANCE	66,170	0	66,170	0	0	0	0
HVAC- REPLACEMENT RHS	625,000	0	625,000	0	0	0	0
IMPACT FEE PROJECTS	14,000,000	0	0	0	0	0	14,000,000
KITCHEN EQUIPMENT	655,915	250,000	405,915	0	0	0	0
KITCHEN FLOORING - PLUMBING	5,951	0	0	0	0	0	5,951
LIGHTNING PREDICTION AND WARNING	13,078	0	0	0	0	0	13,078
MAINTENANCE CAPITAL SUPPLIES/SERVICES	4,431,943	0	4,431,943	0	0	0	0
MAINTENANCE EQUIPMENT	93,733	0	93,733	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	11,566,900	3,847,304	856,138	6,863,458	0	0	0
MANATEE ELEMENTARY SCHOOL	635	0	0	0	0	635	0
MIDDLE SCHOOL EE	1,000,129	0	0	0	0	0	1,000,129
NEW CTRL AREA ADULT/ALTER ED	3,805,926	0	48,741	0	0	3,757,185	0
OTHER PROJECTS DISTRICT WIDE	3,331,458	2,800,000	524,940	0	6,518	0	0
OTHER PROJETS PER FACILITY LIST - FY 07/08	2,070,230	2,070,230	0	0	0	0	0
PAINTING ROOFING PREVENTIVE MAINTENANCE	184,093	0	184,093	0	0	0	0
PERFORMANCE BASED DIPLOMA	12,663	0	12,663	0	0	0	0
PORTABLE LEASE	650,000	650,000	0	0	0	0	0

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Tentative Budget by Major Funding Source

	2007 - 08 TENTATIVE BUDGET	2007 - 08 TAX LEVY	PRIOR YEAR'S TAX LEVY	2007 - 08 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
PORTABLE PURCHASE	132,493	0	0	0	0	0	132,493
PORTABLE RELOCATION	2,496,563	100,000	100,614	0	0	0	2,295,949
QUEST ELEMENTARY SCHOOL	2,734	0	2,456	0	0	278	0
RAN PROJECT - FY 07/08	20,886,295	0	0	0	0	0	20,886,295
RAN PROJECTS	24,201	0	0	0	0	0	24,201
REFURBISH PORTABLES	30,976	0	10,966	0	4,450	0	15,560
REMODEL / RENOVATE - VARIOUS	3,921,478	0	580,220	2,000,000	1,341,258	0	0
ROCKLEDGE CENTER DEMOLITION	143,580	0	0	0	0	0	143,580
ROOFING - VARIOUS	558,023	0	320,020	0	0	48,540	189,463
S ABEYANCE ENTER HVAC UPGRADE	505,760	0	280,759	0	0	0	225,001
SAFETY TO LIFE - PECO	1,119,078	0	0	762,607	356,471	0	0
SANITARY SEWER PROJECTS	44,669	0	386	0	0	0	44,283
SCHOOL / PORTABLE FURNITURE REPLACEMENT	1,916,562	1,000,000	916,562	0	0	0	0
SCHOOL BUS REPLACEMENT	4,030,382	4,000,000	30,382	0	0	0	0
SCHOOL INFRASTRUCTURE UPGRADES	326,428	0	0	0	0	0	326,428
SCHOOL RENEWAL/REROOFING	29,141,391	4,147,725	6,299,678	0	518,139	0	18,175,849
SCHOOL UPGRADES AND REROOFING	81,747,085	0	412,720	0	0	74,389,970	6,944,395
SECOND SCH OF NATL PROMINENCE	2,888,190	2,190,190	698,000	0	0	0	0
SITE ACQUISITION AREA II OFFICE	10,904	0	10,904	0	0	0	0
SPACE COAST CREDIT UNION LEASE	2,419	0	1,557	0	0	0	862
SPACE COAST SHUTTER PROG(TEMP)	6,266	0	0	0	0	0	6,266
SPACE COAST, EDGEWOOD & JEFFERSON	126,724	0	0	0	0	10,213	116,511
SPORTS EQUIPMENT - DISTRICTWIDE	6,374	0	0	0	0	0	6,374
SSNP- DATA INFRASTRUCTURE	250,000	0	250,000	0	0	0	0
STONE SCIENCE AND TECHNOLOGY	8,042	0	8,042	0	0	0	0
TV LIGHTING	25,076	0	25,076	0	0	0	0
VARIOUS SCHOOL CLASS ROOM ADDITIONS	117,947	0	0	0	0	35,717	82,230
VARIOUS SCHOOL FACILITY RENEWAL	12,096,841	0	12,094,371	0	0	0	2,470
VEHICLES - OTHER	269	0	0	0	0	0	269
VIERA HIGH SCHOOL	1,313,893	0	837,401	0	0	453,692	22,800
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,404	0	7,404	0	0	0	0
WHISPERING HILLS RENOVATION	106,542	0	106,542	0	0	0	0
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>413,359,145</b>	<b>26,305,449</b>	<b>36,008,129</b>	<b>10,855,835</b>	<b>2,226,836</b>	<b>251,068,626</b>	<b>86,894,270</b>
RAN PRINCIPAL REPAYMENT	8,200,000	8,200,000	0	0	0	0	0
RAN INTEREST PAYMENT	1,603,533	1,603,533	0	0	0	0	0
RAN REPAYMENT	32,000,000	0	0	0	0	0	32,000,000
TRANSFER - DEBT SERVICE	38,689,560	38,689,560	0	0	0	0	0
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>493,852,238</b>	<b>74,798,542</b>	<b>36,008,129</b>	<b>10,855,835</b>	<b>2,226,836</b>	<b>251,068,626</b>	<b>118,894,270</b>
RESERVED / UNDESIGNATED	31,369,325	0	19,513,494		4,634	565,009	11,286,188
UNRESERVED / UNDESIGNATED	17,116,676	3,064,172	3,085,112	0	4,513	6,809,293	4,153,586
<b>GRAND TOTAL</b>	<b>542,338,239</b>	<b>77,862,714</b>	<b>58,606,735</b>	<b>10,855,835</b>	<b>2,235,983</b>	<b>258,442,928</b>	<b>134,334,044</b>



CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-07	ACTUAL FUNDS AVAILABLE 06-30-07	ACTUAL FUND BALANCE 06-30-07
<b>RESERVED FOR:</b>			
21ST CENTURY CLASSROOM	0	1,000,000	1,000,000
7 YEAR PLAN PRECONSTRUCTION TASK	10,127	777,812	787,939
7 YEAR PRECONSTRUCTION EQUIPMENT	6,897	78,103	85,000
7 YR PLAN MAINTENANCE EQUIP	13,486	0	13,486
ADA PROJECTS	0	0	0
CLASSROOM FOR KIDS - FY 07/08	0	0	0
CLEARLAKE MS GYM HVAC	297,788	17,250	315,038
COCOA MUNICIPAL STADIUM	0	2,003,100	2,003,100
CONCESSION STAND UPGRADES	50,292	0	50,292
COP PROJECT - FY 07/08	0	0	0
CUSTODIAL EQUIPMENT	45,328	5,605	50,933
DIGITAL VIDEO CAMERAS	0	24,535	24,535
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	100,008	115,122	215,130
EDUCATIONAL TECHNOLOGY - EQUIPMENT	186,720	650,320	837,040
ELECTRONIC REPLACE - QZAB	368,256	141,171	509,427
ELEMENTARY SCHOOL "S"	269,539	225,659	495,198
ELEMENTARY SCHOOL T	4,243,662	2,710,382	6,954,044
ELEMENTARY U	0	556,916	556,916
ESF SITE IMPROVEMENT	0	550,000	550,000
ET WORKSTATION UPGRADE	337,852	324,988	662,840
FACILITY RENEWAL/OTHER PROJECTS	0	426,739	426,739
FAST TEAMS	20,391	563,074	583,465
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	104,931	341,162	446,093
FOREIGN LANGUAGE LABS	0	250,000	250,000
HEALTH & SAFETY - VARIOUS	0	207,452	207,452
HIGH SCHOOL CCC	1,451,928	16,277	1,468,205
HS ADDS/RENEW/TECH	73,760,565	45,813,836	119,574,401
HURRICANE WILMA - CAPITAL	193,905	46,757	240,662
HVAC - PROJECTS	3,078	0	3,078
HVAC- PREVENTITIVE MAINTENANCE	3,565	62,605	66,170
HVAC- REPLACEMENT RHS	0	625,000	625,000
IMPACT FEE PROJECTS	0	0	0
KITCHEN EQUIPMENT	79,508	326,407	405,915

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2007-08  
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-07	ACTUAL FUNDS AVAILABLE 06-30-07	ACTUAL FUND BALANCE 06-30-07
KITCHEN FLOORING - PLUMBING	5,951	0	5,951
LIGHTNING PREDICTION AND WARNING	0	13,078	13,078
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	4,431,943	4,431,943
MAINTENANCE EQUIPMENT	41,280	52,453	93,733
MAINTENANCE PROJECTS "PROJECT F"	0	856,138	856,138
MANATEE ELEMENTARY SCHOOL	635	0	635
MIDDLE SCHOOL EE	0	1,000,129	1,000,129
NEW CTRL AREA ADULT/ALTER ED	2,960,804	845,122	3,805,926
OTHER PROJECTS DISTRICT WIDE	64,753	466,705	531,458
OTHER PROJETS PER FACILITY LIST - FY 07/08	0	0	0
PAINTING ROOFING PREVENTIVE MAINTENANCE	63,943	120,150	184,093
PERFORMANCE BASED DIPLOMA	0	12,663	12,663
PORTABLE LEASE	0	0	0
PORTABLE PURCHASE	132,493	0	132,493
PORTABLE RELOCATION	754,402	1,492,161	2,246,563
QUEST ELEMENTARY SCHOOL	0	2,734	2,734
RAN PROJECT - FY 07/08	0	0	0
RAN PROJECTS	0	24,201	24,201
REFURBISH PORTABLES	18,333	12,643	30,976
REMODEL / RENOVATE - VARIOUS	505,853	1,415,625	1,921,478
ROCKLEDGE CENTER DEMOLITION	27,400	116,180	143,580
ROOFING - VARIOUS	41,646	516,377	558,023
S ABEYANCE ENTER HVAC UPGRADE	2,490	503,270	505,760
SAFETY TO LIFE - PECO	134,913	221,558	356,471
SANITARY SEWER PROJECTS	342	44,327	44,669
SCHOOL / PORTABLE FURNITURE REPLACEMENT	345,406	571,156	916,562
SCHOOL BUS REPLACEMENT	0	30,382	30,382
SCHOOL INFRASTRUCTURE UPGRADES	284,165	42,263	326,428
SCHOOL RENEWAL/REROOFING	12,888,432	7,175,234	20,063,666
SCHOOL UPGRADES AND REROOFING	47,456,675	34,290,410	81,747,085
SECOND SCH OF NATL PROMINENCE	697,718	282	698,000
SITE ACQUISITION AREA II OFFICE	0	10,904	10,904
SPACE COAST CREDIT UNION LEASE	869	1,550	2,419
SPACE COAST SHUTTER PROG(TEMP)	0	6,266	6,266

CAPITAL PROJECTS FUND BUDGET  
 Fiscal Year 2007-08  
 Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-07	ACTUAL FUNDS AVAILABLE 06-30-07	ACTUAL FUND BALANCE 06-30-07
SPACE COAST, EDGEWOOD & JEFFERSON	103,681	23,043	126,724
SPORTS EQUIPMENT - DISTRICTWIDE	54	6,320	6,374
SSNP- DATA INFRASTRUCTURE	120,725	129,275	250,000
STONE SCIENCE AND TECHNOLOGY	8,042	0	8,042
TV LIGHTING	0	25,076	25,076
VARIOUS SCHOOL CLASS ROOM ADDITIONS	116,093	1,854	117,947
VARIOUS SCHOOL FACILITY RENEWAL	654,259	11,442,582	12,096,841
VEHICLES - OTHER	0	269	269
VIERA HIGH SCHOOL	499,110	814,783	1,313,893
WEST MELBOURNE SCIENCE AND TECHNOLOGY	0	7,404	7,404
WHISPERING HILLS RENOVATION	106,542	0	106,542
<b>SUBTOTAL</b>	<b>149,584,835</b>	<b>124,586,782</b>	<b>274,171,617</b>
RESERVED / UNDESIGNATED	0	31,369,325	31,369,325
UNRESERVED / UNDESIGNATED	0	14,052,504	14,052,504
<b>GRAND TOTAL</b>	<b>149,584,835</b>	<b>170,008,611</b>	<b>319,593,446</b>

## **INTERNAL SERVICE FUND BUDGET**

The District has established internal service funds to account for the Board's self-insured insurance programs: health, workers compensation, and general liability. Revenue for the insurance trust funds consists of District and employee premium contributions. Expenditures consist of claims payments and certain administrative costs. Detailed information is provided on the following pages.

## **ENTERPRISE FUND BUDGET**

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

**INSURANCE TRUST FUND BUDGET**

**PROJECTED REVENUE**

	2007-08 TENTATIVE BUDGET			
	MEDICAL INSURANCE	WORKERS' COMPENSATION	GENERAL LIABILITY	TOTAL
PREMIUMS	55,797,098	4,747,146	876,507	61,420,751
INTEREST	<u>1,112,306</u>	<u>541,578</u>	<u>37,018</u>	<u>1,690,902</u>
TOTAL ESTIMATED REVENUES	56,909,404	5,288,724	913,525	63,111,653
FUND BALANCES, JULY 1	30,032,880	4,439,884	1,069,772	35,542,536
TOTAL PROJECTED REVENUES AND FUND BALANCES	86,942,284	9,728,608	1,983,297	98,654,189

**INSURANCE TRUST FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2007-08 TENTATIVE BUDGET			
	MEDICAL INSURANCE	WORKERS' COMPENSATION	GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	42,072	38,328	24,132	104,532
161 HOURLY SALARY	310,303	27,267	0	337,570
181 EAP SALARY	<u>228,400</u>	<u>0</u>	<u>0</u>	<u>228,400</u>
SALARIES TOTAL	580,775	65,595	24,132	670,502
210 RETIREMENT	45,474	5,491	2,376	53,341
220 FICA	44,430	4,487	1,846	50,763
231 LIFE INSURANCE	12,545	214	60	12,819
232 HOSPITALIZATION	98,250	7,665	2,098	108,013
236 OPTION 3	1,200,000	0	0	1,200,000
237 VISION	814	204	64	1,082
238 SECTION 125 CREDIT	3,000	202	64	3,266
241 WORKER COMPENSATION	5,833	460	244	6,537
BENEFITS TOTAL	1,410,346	18,723	6,752	1,435,821
311 LEGAL SERVICES	0	0	0	0
312 PROFESSIONAL & TECHNICAL SRV.	210,000	8,000	2,000	220,000
316 MANAGED CARE ARRANGEMENT COSTS	0	95,000	0	95,000
331 TRAVEL IN-COUNTY	11,000	611	200	11,811
332 TRAVEL OUT-OF-COUNTY	10,390	2,000	650	13,040
371 TELEPHONE BASE	0	500	0	500
372 TELEPHONE LONG DISTANCE	0	20	0	20
391 PRINTING	19,800	1,063	187	21,050
511 SUPPLIES	151,000	1,000	284	152,284
641 FURNITURE, FIXTURES, EQUIP. >\$750	2,000	1,500	500	4,000
642 FURNITURE, FIXTURES, EQUIP. <\$750	2,000	1,500	500	4,000
643 COMPUTER HARDWARE >\$750	1,300	2,500	1,000	4,800
644 COMPUTER HARDWARE <\$750	2,000	500	0	2,500
691 COMPUTER SOFTWARE >\$750	1,000	1,500	0	2,500
692 COMPUTER SOFTWARE <\$750	2,000	0	0	2,000
737 DUES AND FEES	3,689	650	150	4,489
772 CLAIMS EXPENSE	49,816,636	3,704,779	1,666,724	55,188,139
779 ADMINISTRATIVE FEES	4,511,690	242,890	0	4,754,580
780 EXCESS WORKER'S COMP. POLICY	0	468,640	0	468,640
OTHER EXPENSES TOTAL	54,744,505	4,532,653	1,672,195	60,949,353
TOTAL EXPENDITURES	56,735,626	4,616,971	1,703,079	63,055,676
FUND BALANCE, JUNE 30	30,206,658	5,111,637	280,218	35,598,513
TOTAL EXPENDITURES AND FUND BALANCE	86,942,284	9,728,608	1,983,297	98,654,189

**ENTERPRISE FUND BUDGET**

**PROJECTED REVENUE**

	2006-07 TENTATIVE BUDGET	
	SCHOOL AGE CHILD CARE	TOTAL
FEES	7,770,250	7,770,250
INTEREST	<u>3,109</u>	<u>3,109</u>
TOTAL ESTIMATED REVENUES	7,773,359	7,773,359
FUND BALANCES, JULY 1	3,029,921	3,029,921
TOTAL PROJECTED REVENUES AND FUND BALANCES	10,803,280	10,803,280

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2007-08 TENTATIVE BUDGET	
	SCHOOL AGE CHILD CARE	TOTAL
161 HOURLY SALARY	3,474,045	3,474,045
181 EAP SALARY	<u>2,046,900</u>	<u>2,046,900</u>
<b>SALARIES TOTAL</b>	<b>5,520,945</b>	<b>5,520,945</b>
210 RETIREMENT	365,658	365,658
220 FICA	429,344	429,344
231 LIFE INSURANCE	6,065	6,065
232 HOSPITALIZATION	904,178	904,178
237 VISION	13,864	13,864
238 SECTION 125 CREDIT	36,392	36,392
241 WORKER COMPENSATION	35,093	35,093
243 WORKER COMPENSATION	<u>4,766</u>	<u>4,766</u>
<b>BENEFITS TOTAL</b>	<b>1,795,360</b>	<b>1,795,360</b>
312 PROFESSIONAL/TECHNICAL	115,535	115,535
371 TELEPHONE BASE	45,260	45,260
376 PDA DATA USAGE	284,084	284,084
391 PRINTING	35,586	35,586
511 SUPPLIES	1,150,950	1,150,950
642 FURN/FIX/EQUIP	249,764	249,764
643 COMPUTER HARDWARE>\$750	85,850	85,850
737 DUES/FEES	24,379	24,379
794 FIELD TRIPS	<u>38,755</u>	<u>38,755</u>
<b>OTHER EXPENSES TOTAL</b>	<b>2,030,163</b>	<b>2,030,163</b>
<b>TOTAL EXPENDITURES</b>	<b>9,346,468</b>	<b>9,346,468</b>
<b>FUND BALANCE, JUNE 30</b>	<b>1,456,812</b>	<b>1,456,812</b>
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>10,803,280</b>	<b>10,803,280</b>



## APPENDIX

### TERMINOLOGY

#### Ad Valorem Taxes

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

#### Beginning Balance

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

#### Ending Balance

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

#### Expenditures

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

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

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

#### FTE Dollars

$FTE\ Dollars = WFTE \times BSA \times DCD + Various\ Allocations - RLE.$

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

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

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

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

#### Function

Function is a dimension of expenditures which describes the action or purpose for which a person or thing is used or exists. The three major categories of functions are: (1) Instruction, (2) Instructional Support and (3) General Support.

#### Fund

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

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.68 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

PECO

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

Program Category

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

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 4.833 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 95% X .004833

Revenue

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

Weighted FTE (WFTE)

Categories of students are weighted for funding. WFTE represents the number of FTE in a program category multiplied by the cost factor for that category. The State of Florida has established 7 categories for funding with cost factors ranging from 1.000 to 5.062.

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#### NONDISCRIMINATION NOTICE

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

A **student** having a grievance concerning discrimination may contact:

Dr. Richard A. DiPatri  
Superintendent  
Brevard Public Schools

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

Dr. Walter Christy, Director  
Office of Secondary Programs

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

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

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

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

Ms. Susan Standley, Director  
Office of  
Compensation & Benefits

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

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