

2003-04

**ADOPTED TENTATIVE BUDGET
ALL FUNDS**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 4, 2003

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**TENTATIVE BUDGET
2002-03 versus 2003-04**

FUND	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	403,609,346	425,690,607	22,081,261	5.47
SPECIAL REVENUE	60,785,657	65,239,947	4,454,290	7.33
DEBT SERVICE	33,225,295	18,827,408	-14,397,887	-43.33
CAPITAL OUTLAY	<u>130,090,491</u>	<u>127,513,604</u>	<u>-2,576,887</u>	<u>-1.98</u>
SUB TOTAL	627,710,789	637,271,566	9,560,777	1.52
LESS TRANSFERS	<u>30,138,877</u>	<u>13,869,751</u>	<u>-16,269,126</u>	<u>-53.98</u>
TOTAL	597,571,912	623,401,815	25,829,903	4.32
INTERNAL SERVICE	53,345,374	63,990,927	10,645,553	19.96
ENTERPRISE FUND	6,405,401	7,252,566	847,165	0.00

	ACTUAL 2002-03 MILLAGE	PROPOSED 2003-04 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.904	5.722	-0.182	-3.08
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.191	0.173	-0.018	-9.42
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	8.605	8.405	-0.200	-2.32

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2003-2004**

BUDGET - ALL FUNDS							
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
REVENUES							
Federal Sources	2,372,568	46,897,891	0	0	49,270,459	0	0
State Sources	257,725,899	351,541	2,358,468	19,721,869	280,157,777	0	0
Local Sources	136,429,664	12,987,755	41,000	42,262,165	191,720,584	55,433,863	5,847,550
TOTAL REVENUES	396,528,131	60,237,187	2,399,468	61,984,034	521,148,820	55,433,863	5,847,550
Transfers In	0	0	13,869,751	0	13,869,751	0	0
Nonrevenue Sources	0	0	0	7,090,000	7,090,000	0	0
Fund Balance - July 1, 2003	29,162,476	5,002,760	2,558,189	58,439,570	95,162,995	8,557,064	1,405,016
TOTAL REVENUES AND BALANCES	425,690,607	65,239,947	18,827,408	127,513,604	637,271,566	63,990,927	7,252,566
EXPENDITURES							
Instruction	236,844,337	16,944,713	0	0	253,789,050	0	0
Pupil Personnel Services	12,926,480	5,143,143	0	0	18,069,623	0	0
Instructional Media Services	9,774,721	229,500	0	0	10,004,221	0	0
Instructional & Curriculum Development	4,971,057	6,155,240	0	0	11,126,297	0	0
Instructional Staff Training	1,762,958	2,314,165	0	0	4,077,123	0	0
Board of Education	904,023	0	0	0	904,023	0	0
General Administration	2,173,312	810,665	0	0	2,983,977	0	0
School Administration	29,018,230	16,682	0	0	29,034,912	0	0
Facilities Acquisition Construction	550,290	0	0	94,157,243	94,707,533	0	0
Fiscal Services	1,875,343	0	0	0	1,875,343	0	0
Food Services	0	22,165,860	0	0	22,165,860	0	0
Central Services	8,398,941	1,706,804	0	0	10,105,745	54,336,073	0
Pupil Transportation Services	14,448,322	442,520	0	0	14,890,842	0	0
Operation of Plant	39,132,469	26,350	0	0	39,158,819	0	0
Maintenance of Plant	2,276,308	0	0	0	2,276,308	0	0
Community Services	0	0	0	0	0	0	5,734,227
Debt Service	572,550	0	16,327,125	14,883,500	31,783,175	0	0
TOTAL EXPENDITURES	365,629,341	55,955,642	16,327,125	109,040,743	546,952,851	54,336,073	5,734,227
Transfers Out	0	0	0	13,869,751	13,869,751	0	0
Reserved Fund Balance	51,740,742	2,573,425	2,500,283	4,374,232	61,188,682	0	0
Unreserved Fund Balance	8,320,524	6,710,880	0	228,878	15,260,282	9,654,854	1,518,339
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	425,690,607	65,239,947	18,827,408	127,513,604	637,271,566	63,990,927	7,252,566

2003-04 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2002-03	2003-04	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORTMILLAGE (OPERATING)	5.904	5.722	-0.182	-3.08
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATAING)	0.191	0.173	-0.018	-9.42
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	8.605	8.405	-0.200	-2.32
TAX ROLL (NON-EXEMPT)	\$19,695,633,660	\$21,874,823,680	\$2,179,190,020	11.06
VALUE OF 1.000 MLL	\$18,710,852	\$20,781,082	\$2,070,230	11.06
STUDENT DATA, including charter schools:				
MEMBERSHIP	72,533	73,106	573	0.79
UNWEIGHTED FTE (FTE)*	71,446.01	71,755.37	309.36	0.43
WEIGHTED FTE (WFTE)*	78,287.34	78,927.15	639.81	0.82
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$380,942,498	\$396,528,131	\$15,585,633	4.09
BEGINNING BALANCES	<u>\$22,666,848</u>	<u>\$29,162,476</u>	<u>\$6,495,628</u>	<u>28.66</u>
TOTAL AVAILABLE FUNDS	\$403,609,346	\$425,690,607	\$22,081,261	5.47
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,649.15	\$5,932.53	\$283.38	5.02
AVAILABLE FUNDS PER WEIGHTED FTE	\$5,155.49	\$5,393.46	\$237.97	4.62
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,537.11	\$3,630.03	92.92	2.63
DISTRICT COST DIFFERENTIAL (DCD)	0.9758	0.9699	-0.0059	-0.60
STATE CATEGORICAL FUNDS	\$60,368,932	\$70,012,690	9,643,758	15.97
CATEGORICALS AS % OF STATE DOLLARS	24.49%	27.17%	2.68%	10.94

2003-04 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2002-03	PROJECTED 2003-04	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,428.63	4,600.65	172.02	3.88
OTHER TEACHERS	236.30	264.10	27.80	11.76
INSTRUCTIONAL SUPPORT	33.00	34.00	1.00	3.03
ADMINISTRATIVE	222.00	225.50	3.50	1.58
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,978.41</u>	<u>3,015.53</u>	<u>37.12</u>	<u>1.25</u>
TOTAL FOR SCHOOLS	7,899.34	8,140.78	241.44	3.06
DEPARTMENTS				
ADMINISTRATIVE	38.00	37.00	-1.00	-2.63
SUPPORT SERVICES	332.89	<u>310.63</u>	<u>-22.26</u>	<u>-6.69</u>
TOTAL FOR DEPARTMENTS (does not include board members)	370.89	347.63	-23.26	-6.27
DISTRICT TOTAL:	8,270.23	8,488.41	218.18	2.64

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.
This represents a savings of approximately \$3.5 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 2002-2003	PROJECTED Alloc Units 2003-2004	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,244.33	4,420.15	175.82	52.07%
Staffing Specialist	36.00	35.00	-1.00	0.41%
Resource Teachers	72.00	74.00	2.00	0.87%
Adult Ed Resource Teachers	7.30	5.80	-1.50	0.07%
Adult Ed Teachers	69.00	65.70	-3.30	0.77%
SUB-TOTAL	4,428.63	4,600.65	172.02	54.20%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	143.30	166.10	22.80	1.96%
Media Specialists	93.00	98.00	5.00	1.15%
SUB-TOTAL	236.30	264.10	27.80	3.11%
INSTRUCTIONAL SUPPORT				
Psychologists	28.00	29.00	1.00	0.34%
Child Find Specialists	5.00	5.00	0.00	0.06%
SUB-TOTAL	33.00	34.00	1.00	0.40%
ADMINISTRATIVE				
Principals	78.00	82.00	4.00	0.97%
Assistant Principals/12 month	48.00	48.00	0.00	0.57%
Assistant Principal/Dean-10 month	43.00	44.00	1.00	0.52%
Assistant Principals Elem/10 month	53.00	51.50	-1.50	0.61%
SUB-TOTAL	222.00	225.50	3.50	2.66%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	700.79	714.75	13.96	8.42%
Bus Drivers/Attendants	332.76	332.76	0.00	3.92%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%
Behavior Analyst-EAP	16.00	16.00	0.00	0.19%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	23.42	25.00	1.58	0.29%
Cafeteria	454.00	477.88	23.88	5.63%
Custodial	618.02	624.16	6.14	7.35%
Class Crafts and Services	254.60	246.60	-8.00	2.91%
Clerical	437.87	438.87	1.00	5.17%
Child Care Coord/Asst	136.95	135.51	-1.44	1.60%
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SUB-TOTAL	2,978.41	3,015.53	37.12	35.53%
SCHOOLS TOTAL	7,899.34	8,140.78	241.44	95.90%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED		Percent
	Alloc Units	Alloc Units	Difference	of
	2002-2003	2003-2004		Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	7.00	7.00	0.00	0.08%
Area Superintendents	4.00	4.00	0.00	0.05%
Directors/Managers/Coordinators	26.00	25.00	-1.00	0.29%
	-----	-----	-----	-----
SUB-TOTAL	38.00	37.00	-1.00	0.44%
SUPPORT SERVICES				
Executive/Administrative/Professional	116.00	107.00	-9.00	1.26%
Cafeteria	4.86	4.86	0.00	0.06%
Clerical	177.00	166.50	-10.50	1.96%
Classified Crafts and Services	35.03	32.27	-2.76	0.38%
	-----	-----	-----	-----
SUB-TOTAL	332.89	310.63	-22.26	3.66%
NON-SCHOOL TOTAL	370.89 *	347.63 *	-23.26	4.10%
DISTRICT TOTALS	8,270.23	8,488.41	218.18	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

09/04/2003

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2002-03 ADOPTED REVENUE	2002-03 AMENDED REVENUE	2003-04 PROJECTED REVENUE	2002-03 AMENDED VS 2003-04 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,472,568	1,519,006	1,472,568	-46,438	-3.06
3202 MEDICAID REIMBURSEMENT	<u>1,100,000</u>	<u>868,208</u>	<u>900,000</u>	<u>31,792</u>	<u>3.66</u>
TOTAL FEDERAL	2,572,568	2,387,214	2,372,568	-14,646	-0.61
STATE SOURCES					
3310 F.E.F.P.	159,408,428	157,489,144	158,974,680	1,485,536	0.94
3310 SAFE SCHOOLS	2,012,722	2,012,722	1,981,624	-31,098	-1.55
3310 SUPPLEMENTAL INSTRUCTION	21,075,614	21,075,614	21,075,614	0	0.00
3310 ESE GUARANTEED ALLOCATION	28,373,724	28,373,724	28,500,336	126,612	0.45
3310 SUMMER READING	0	0	706,728	706,728	0.00
3315 WORKFORCE DEVELOPMENT	2,694,163	2,694,163	2,675,730	-18,433	-0.68
3318 ADULTS WITH DISABILITIES	600,064	600,064	600,064	0	0.00
3323 C.O. & D.S.	37,845	38,193	38,193	0	0.00
3334 FL TEACHER LEAD PROGRAM	446,573	446,573	455,125	8,552	1.92
3336 INSTRUCTIONAL MATERIALS	6,147,406	6,515,279	6,209,746	-305,533	-4.69
3343 STATE LICENSE TAX	200,000	228,015	200,000	-28,015	-12.29
3344 LOTTERY ENHANCEMENT	5,065,110	5,179,977	3,370,067	-1,809,910	-34.94
3354 TRANSPORTATION	10,589,025	10,589,980	10,851,473	261,493	2.47
3355 CLASS SIZE REDUCTION	0	0	12,748,601	12,748,601	0.00
3361 SCHOOL RECOGNITION	0	5,398,642	5,916,279	517,637	9.59
3372 PREKINDERGARTEN	125,317	125,317	125,317	0	0.00
3375 PUBLIC SCHOOL TECHNOLOGY	1,760,896	1,781,710	1,410,426	-371,284	-20.84
3376 TEACHER TRAINING	1,015,655	1,029,929	1,016,988	-12,941	-1.26
3397 CHARTER SCHOOL CAPITAL OUTLAY	784,428	868,908	868,908	0	0.00
3399 MISCELLANEOUS STATE	<u>3,841,375</u>	<u>2,050,054</u>	<u>0</u>	<u>-2,050,054</u>	<u>-100.00</u>
TOTAL STATE	244,178,345	246,498,008	257,725,899	11,227,891	4.55

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2002-03 ADOPTED REVENUE	2002-03 AMENDED REVENUE	2003-04 PROJECTED REVENUE	2002-03 AMENDED VS 2003-04 PROJECTED	
				AMOUNT	%
LOCAL SOURCES					
341X AD VALOREM	123,490,355	125,891,648	133,102,833	7,211,185	5.73
3421 TAX REDEMPTION	50,000	0	0	0	0.00
3425 RENT	145,000	29,639	145,000	115,361	389.21
343X INCOME/INVESTMENTS	1,200,000	892,488	850,000	-42,488	-4.76
346X ADULT STUDENT FEES	96,000	271,880	96,000	-175,880	-64.69
347X OTHER STUDENT FEES	2,843,000	142,055	100,000	-42,055	-29.60
3494 FEDERAL-INDIRECT	770,130	719,353	770,130	50,777	7.06
3499 FOOD SERVICE-INDIRECT	274,664	292,215	274,664	-17,551	-6.01
349X MISCELLANEOUS LOCAL	<u>1,091,037</u>	<u>3,550,248</u>	<u>1,091,037</u>	<u>-2,459,211</u>	<u>-69.27</u>
TOTAL LOCAL	129,960,186	131,789,526	136,429,664	4,640,138	3.52
3721 PREMIUM ON NOTE ISSUANCE	0	267,750	0	-267,750	-100.00
TOTAL REVENUE	376,711,099	380,942,498	396,528,131	15,585,633	4.09
FUND BALANCE JULY 1:					
RESERVED	23,886,038	22,666,848	29,162,476	6,495,628	28.66
UNRESERVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	0.00
	23,886,038	22,666,848	29,162,476	6,495,628	28.66
GRAND TOTAL	400,597,137	403,609,346	425,690,607	22,081,261	5.47

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2002-03	PROJECTED 2003-04	DIFFERENCE
WEIGHTED FTE	78,287.34	78,927.15	639.81
BASE STUDENT ALLOCATION	3,537.11	3,630.03	92.92
DISTRICT COST DIFFERENTIAL	0.9758	0.9699	-0.0059
WFTE X BSA X DCD	270,209,688	277,884,034	7,674,346
SAFE SCHOOLS	2,022,302	1,981,624	-40,678
ESE GUARANTEED ALLOCATION	28,373,724	28,500,336	126,612
SUPPLEMENTAL ACADEMIC INSTRUCTION	21,075,614	21,075,614	0
SUMMER READING	0	706,728	706,728
GROSS FEFP	321,681,328	330,148,336	8,467,008
REQUIRED LOCAL EFFORT/FEES	-110,468,870	-118,909,354	-8,440,484
GROSS STATE FEFP	211,212,458	211,238,982	26,524
PRIOR YEAR ADJUSTMENT	-1,298,172	0	1,298,172
MCKAY SCHOLARSHIPS	-963,082	0	963,082
OPPORTUNITY SCHOLARSHIPS	0	0	0
NET STATE DOLLARS	208,951,204	211,238,982	2,287,778

ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2002-03	PROJECTED 2003-04	DIFFERENCE	% CHANGE
PROPERTY VALUE	19,695,633,660	21,874,823,680	2,179,190,020	11.06
95% OF VALUE	18,710,851,977	20,781,082,496	2,070,230,519	11.06
REQUIRED LOCAL EFFORT	110,468,870	118,909,354	8,440,484	7.64
LOCAL TAX DOLLARS - DISCRETIONARY	9,542,535	10,598,352	1,055,817	11.06
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	3,573,773	3,595,127	21,354	0.60
TOTAL LOCAL TAXES	123,585,178	133,102,833	9,517,655	7.70
VALUE OF 1 MILL	18,710,852	20,781,082	2,070,230	11.06

2002-03 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 5/03

2003-04 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/03

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS. 2003-04 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	16,579,073	17,611,856	17,742,742	17,193,045	-549,697	-3.10
121 TEACHER SALARY	166,195,816	174,658,864	177,317,188	174,991,995	-2,325,193	-1.31
123 SUPPLEMENTS	2,687,568	3,205,884	3,313,758	2,741,019	-572,739	-17.28
141 SUBSTITUTE SALARY	2,883,466	2,834,118	2,637,118	2,929,747	292,629	11.10
161 HOURLY SALARY	41,454,191	43,494,118	44,365,453	39,023,425	-5,342,027	-12.04
171 SCHOOL BOARD SALARY	165,885	165,967	165,885	165,885	0	0.00
181 EAP SALARY	4,775,363	4,769,110	5,346,703	5,048,908	-297,795	-5.57
191 TEMPORARY SALARY	<u>116,036</u>	<u>104,346</u>	<u>119,255</u>	<u>116,036</u>	<u>-3,219</u>	<u>-2.70</u>
1XX SALARIES TOTAL	234,857,398	246,844,264	251,008,102	242,210,061	-8,798,041	-3.51
210 RETIREMENT	13,748,247	14,363,449	14,459,670	17,657,804	3,198,135	22.12
220 FICA	17,377,475	17,789,369	18,304,071	17,968,748	-335,323	-1.83
231 LIFE INSURANCE	469,750	402,660	498,850	487,000	-11,850	-2.38
232 HOSPITALIZATION	27,609,459	25,473,032	26,587,871	34,477,823	7,889,952	29.68
236 OPT-OUT	866,063	968,220	1,041,827	916,588	-125,239	-12.02
237 VISION	382,413	377,664	382,240	351,114	-31,126	-8.14
238 125 CREDIT	1,435,964	1,182,260	1,435,821	1,473,341	37,519	2.61
241 WORK. COMP. - GENERAL	1,970,620	4,100,526	2,070,002	2,076,623	6,621	0.32
242 WORK. COMP. - BUS DRIVER	359,055	419,780	377,216	369,869	-7,348	-1.95
243 WORK. COMP. - MAINTENANCE	1,094,743	1,136,798	1,134,625	858,905	-275,720	-24.30
244 WORK. COMP. - CAFETERIA	0	277	-5	0	5	-100.00
250 UNEMPLOYMENT	<u>250,000</u>	<u>311,132</u>	<u>311,132</u>	<u>250,000</u>	<u>-61,132</u>	<u>-19.65</u>
2XX FRINGE TOTAL	65,563,790	66,525,166	66,603,319	76,887,814	10,284,495	15.44
311 LEGAL SERVICES	232,903	244,389	238,603	232,903	-5,700	-2.39
312 PROFESSIONAL/TECHNICAL	9,936,961	16,502,873	20,563,967	7,885,036	-12,678,931	-61.66
314 MEDICAL TESTS	51,000	84,522	91,975	51,000	-40,975	-44.55
315 REIMBURSE TUITION AND BOOKS	8,000	73,957	74,210	8,000	-66,210	-89.22
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	3,464,833	3,462,976	3,473,325	3,048,523	-424,802	-12.23
323 LIABILITY INSURANCE	597,319	597,319	597,619	597,319	-300	-0.05
324 FIDELITY BOND INSURANCE	5,871	5,171	5,871	5,871	0	0.00
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS. 2003-04 TENTATIVE	
					AMOUNT	%
331 TRAVEL - IN-COUNTY	203,004	116,048	196,775	296,648	99,873	50.76
332 TRAVEL - OUT-OF-COUNTY	580,930	459,786	706,270	401,668	-304,602	-43.13
351 REPAIR - INSTRUCTIONAL	75,094	36,580	86,599	39,400	-47,199	-54.50
352 REPAIR - NON-INSTRUCTIONAL	365,255	156,689	154,890	355,732	200,842	129.67
353 MAINFRAME MAINTENANCE	131,000	85,701	85,701	131,000	45,299	52.86
354 SPECIALIZED SERVICES	877,000	878,432	998,496	193,081	-805,415	-80.66
360 RENTALS	1,160,225	1,662,268	1,595,149	1,320,697	-274,452	-17.21
361 SOFTWARE RENTAL	171,974	119,932	156,290	171,974	15,684	10.04
363 HARDWARE LEASE	120,000	89,612	90,260	120,000	29,740	32.95
371 TELEPHONE BASE	569,000	1,027,345	324,599	569,378	244,779	75.41
372 TELEPHONE LONG DISTANCE	35,262	89,146	85,233	52,493	-32,740	-38.41
373 POSTAGE	237,694	240,770	303,478	250,840	-52,638	-17.35
374 TELEPHONE EQUIPMENT	651,793	936,018	1,081,721	401,837	-679,884	-62.85
384 WATER	709,470	533,901	940,712	774,819	-165,893	-17.63
385 REFUSE	648,242	482,719	874,727	674,614	-200,113	-22.88
386 RECYCLING	35,000	40,208	41,214	35,000	-6,214	-15.08
387 SEWER	1,022,933	831,723	1,310,707	1,125,823	-184,884	-14.11
388 LANDFILL	381,577	380,323	379,466	399,139	19,673	5.18
391 PRINTING	426,300	420,868	481,140	449,101	-32,039	-6.66
393 DRY CLEANING	1,400	4,105	4,105	2,000	-2,105	-51.27
394 LINEN SERVICE	62,000	56,989	59,225	17,000	-42,225	-71.30
395 PEST CONTROL	307,558	270,666	306,492	313,263	6,771	2.21
397 ISOLATED TRANSPORTATION	8,000	6,555	8,000	8,000	0	0.00
399 PRINTING CHARGE-BACK	<u>-475,000</u>	<u>-488,321</u>	<u>-475,000</u>	<u>-475,000</u>	<u>0</u>	<u>0.00</u>
3XX PURCHASED SERVICES TOTAL	22,929,864	29,736,535	35,169,083	19,784,425	-15,384,658	-43.74
410 NATURAL GAS	108,811	149,571	-6,832	148,192	155,024	-2,269.17
420 BOTTLED GAS	40,042	61,372	39,463	55,404	15,941	40.40
430 ELECTRICITY	8,626,259	8,765,045	10,031,232	9,397,962	-633,270	-6.31
440 FUEL OIL	12,911	23,862	98,766	14,504	-84,262	-85.31
450 GASOLINE	195,000	188,659	194,947	195,500	553	0.28
460 DIESEL	<u>900,000</u>	<u>937,177</u>	<u>1,085,175</u>	<u>900,000</u>	<u>-185,175</u>	<u>-17.06</u>
4XX ENERGY SERVICES TOTAL	9,883,023	10,125,686	11,442,751	10,711,562	-731,189	-6.39

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS. 2003-04 TENTATIVE	
					AMOUNT	%
511 SUPPLIES	6,587,874	6,423,462	8,169,021	5,570,521	-2,598,500	-31.81
515 FINANCIAL PROCESSING SUPPORT	22,000	19,780	20,082	22,000	1,918	9.55
516 INSTRUCTIONAL PROC. SUPPORT	21,800	15,242	17,162	21,800	4,638	27.02
521 NON-STATE ADOPTED TEXTBOOKS	2,832,144	1,313,051	2,259,300	2,860,342	601,042	26.60
522 STATE ADOPTED TEXTBOOKS	2,821,044	3,341,772	6,069,299	2,849,241	-3,220,058	-53.05
530 PERIODICALS	67,005	128,750	146,564	56,500	-90,064	-61.45
544 GREASE/OIL	21,300	32,938	34,607	21,300	-13,307	-38.45
550 REPAIR PARTS	533,404	514,882	526,261	523,404	-2,857	-0.54
560 TIRES/TUBES	152,904	186,008	187,091	152,904	-34,187	-18.27
594 UNIFORMS	90,650	153,272	357,654	96,550	-261,104	-73.00
5XX SUPPLIES/MATERIALS TOTAL	13,150,125	12,129,157	17,787,043	12,174,562	-5,612,481	-31.55
612 LIBRARY BOOKS -REPLACEMENT	496,073	523,700	631,247	499,885	-131,362	-20.81
621 A/V MATERIALS > \$750	32,515	5,249	25,335	38,155	12,820	50.60
622 A/V MATERIALS < \$750	127,538	146,023	177,158	40,937	-136,221	-76.89
631 NEW CONSTRUCTION - CONTRACTED OUT	0	21,798	21,798	0	-21,798	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	58,814	86,105	0	-86,105	-100.00
635 NEW CONSTRUCTION - SURVEY TEST	0	1,186	1,186	0	-1,186	-100.00
636 NEW CONSTRUCTION - ADMINISTRATION	0	1,544	1,544	0	-1,544	-100.00
641 FURN/FIXT/EQUIP > \$750	839,411	546,774	1,128,519	586,056	-542,463	-48.07
642 FURN/FIXT/EQUIP < \$750	170,890	942,968	1,174,623	254,203	-920,420	-78.36
643 COMPUTER HARDWARE > \$750	346,318	2,134,993	2,701,835	342,336	-2,359,499	-87.33
644 COMPUTER HARDWARE < \$750	124,289	637,202	748,234	138,754	-609,480	-81.46
652 OTHER VEHICLES	186,000	477,308	476,915	186,000	-290,915	-61.00
671 SITE IMPROVEMENT - CONTRACTED	0	59,569	176,030	0	-176,030	-100.00
681 REMODEL - CONTRACTED	0	192,559	286,023	0	-286,023	-100.00
682 REMODEL - IN-HOUSE	73,183	0	0	73,183	73,183	0.00
691 COMPUTER SOFTWARE > \$750	119,016	893,131	989,440	185,949	-803,491	-81.21
692 COMPUTER SOFTWARE < \$750	82,505	615,524	722,029	76,155	-645,874	-89.45
6XX CAPITAL OUTLAY TOTAL	2,597,738	7,258,342	9,348,021	2,421,613	-6,926,408	-74.09
710 DEBT SERVICE - PRINCIPAL PAYMENTS	18,850	16,387	18,850	18,850	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	3,700	0	3,700	3,700	0	0.00
729 TAN INTEREST	500,000	756,563	756,563	500,000	-256,563	-33.91
730 DEBT SERVICE FEES	50,000	56,539	56,539	50,000	-6,539	-11.57

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS. 2003-04 TENTATIVE	
					AMOUNT	%
737 DUES/FEES	426,115	616,742	776,209	417,587	-358,622	-46.20
738 FINGERPRINT FEES PAID	110,000	45,425	112,920	110,000	-2,920	-2.59
739 FISCAL BANK CHARGES	35,000	42,970	40,500	45,000	4,500	11.11
740 JUDGEMENTS/SETTLEMENTS	50,000	3,040	44,500	40,000	-4,500	-10.11
770 MEDICAL SCREENINGS	0	0	8,300	0	-8,300	-100.00
783 UNINSURED PROPERTY LOSSES	100,000	0	75,061	100,000	24,939	33.22
793 SBE ADMINISTRATIVE	37,845	38,193	38,193	38,193	0	0.00
794 FIELD TRIPS	125,258	251,326	249,884	114,975	-134,909	-53.99
795 MISCELLANEOUS EXPENSE	<u>1,000</u>	<u>536</u>	<u>960</u>	<u>1,000</u>	<u>40</u>	<u>4.17</u>
7XX OTHER EXPENDITURES TOTAL	1,457,768	1,827,719	2,182,179	1,439,305	-742,874	-34.04
972* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	3,522	0	3,522	828,900	825,378	23,434.92
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,760,896	0	62,309	1,160,426	1,098,117	1,762.37
REMEDIATION REDUCTION INCENTIVE	78,302	0	0	78,302	78,302	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	26,752	0	26,512	150,000	123,488	465.79
STAFF DEVELOPMENT CATEGORICAL	376,756	0	0	227,473	227,473	0.00
TEACHER LEAD CATEGORICAL	446,573	0	12,336	455,125	442,789	3,589.37
EXCELLENT TEACHING	0	0	0	0	0	0.00
SCHOOL RECOGNITION	3,841,375	0	0	5,916,279	5,916,279	0.00
CLASS SIZE REDUCTION	0	0	0	162,000	162,000	0.00
SUMMER READING	0	0	0	706,728	706,728	0.00
ADULT DISABLED CATEGORICAL	0	0	6,436	24,411	17,975	279.28
CHARTER SCHOOLS	7,082,271	0	0	7,923,305	7,923,305	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	784,428	0	0	868,908	868,908	0.00
MCKAY SCHOLARSHIPS	0	0	0	1,564,371	1,564,371	0.00
RENT	145,000	0	124,046	145,000	20,954	16.89
COURSE FEES	242,000	0	112,088	242,000	129,912	115.90
EMPLOYMENT RELATED FEES	150,000	0	135,619	150,000	14,381	10.60
MISCELLANEOUS LOCAL	925,037	0	188,480	925,037	736,557	390.79
EMPLOYEE COMPENSATION (Former Bonuses)	6,154,046	0	0	0	0	0.00
PAY FOR PERFORMANCE	1,042,615	0	216,000	0	-216,000	-100.00
SCHOOL RESERVE	448,821	0	2,574,327	1,000,000	-1,574,327	-61.15
CHILDCARE	<u>2,713,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
972* OTHER APPROPRIATIONS TOTAL	26,221,394	0	3,461,675	22,528,266	19,066,590	550.79

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS. 2003-04 TENTATIVE	
					AMOUNT	%
SCHOOL/DEPARTMENT TOTAL	376,661,099	374,446,869	397,002,172	388,157,607	-8,844,565	-2.23
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	6,557,174	6,557,174	6,557,174	8,958,467	2,401,293	0.00
972 LOSS OF FTE	1,038,152	0	0	1,000,000	1,000,000	0.00
XXX EMPLOYEE COMPENSATION	0	0	0	600,000	600,000	0.00
XXX LOW PERFORMING SCHOOLS - ENDEAVOUR- 02/03	851,351	0	0	0	0	0.00
XXX MCKAY SCHOLARSHIPS - 02/03	797,901	0	0	0	0	0.00
XXX EQUIPMENT/OTHER	0	0	0	909,495	909,495	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>14,641,459</u>	<u>22,605,302</u>	<u>0</u>	<u>17,694,514</u>	<u>17,694,514</u>	<u>0.00</u>
	23,936,038	29,162,476	6,607,174	29,212,476	22,605,302	342.13
972* UNRESERVED FUND BALANCE	0	0	0	8,320,524	8,320,524	0.00
DISTRICT TOTAL	400,597,137	403,609,346	403,609,346	425,690,607	22,081,261	5.47

* 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	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	164,003,977	180,436,080	190,772,819	178,806,849	-11,965,969	-6.27
5200 EXCEPTIONAL EDUCATION	47,451,984	47,210,465	49,765,131	49,670,201	-94,930	-0.19
5300 VOCATIONAL EDUCATION	6,569,197	7,312,702	7,329,929	6,864,999	-464,930	-6.34
5400 ADULT EDUCATION	1,545,310	1,537,840	1,862,747	1,358,744	-504,003	-27.06
5500 NON-FEFP	<u>968,922</u>	<u>1,037,365</u>	<u>1,284,489</u>	<u>143,544</u>	<u>-1,140,945</u>	<u>-88.82</u>
INSTRUCTIONAL TOTAL	220,539,391	237,534,452	251,015,114	236,844,337	-14,170,777	-5.65
6110 ATTENDANCE/SOCIAL WORK	819,377	691,114	825,590	867,177	41,588	5.04
6120 GUIDANCE	9,633,528	9,649,334	9,626,751	9,919,599	292,848	3.04
6130 HEALTH	934,482	1,008,157	1,031,797	976,046	-55,751	-5.40
6140 PSYCHOLOGICAL SERVICES	1,037,410	1,051,775	1,058,683	1,163,657	104,974	9.92
6150 PARENTAL INVOLVEMENT	0	2,956	2,956	0	-2,956	-100.00
6200 INSTRUCTIONAL MEDIA	9,366,631	10,201,719	10,215,709	9,774,721	-440,988	-4.32
6300 INSTRUCTIONAL CURR. DEVELOP.	5,046,989	5,984,361	5,906,634	4,971,057	-935,576	-15.84
6400 INSTRUCTIONAL STAFF TRAINING	<u>1,716,782</u>	<u>1,129,859</u>	<u>1,800,872</u>	<u>1,762,958</u>	<u>-37,914</u>	<u>-2.11</u>
INSTRUCTIONAL SUPPORT TOTAL	28,555,200	29,719,276	30,468,991	29,435,216	-1,033,776	-3.39
7100 BOARD OF EDUCATION	902,668	966,936	968,395	904,023	-64,372	-6.65
7200 GENERAL ADMINISTRATION	2,107,501	2,419,374	2,375,817	2,173,312	-202,506	-8.52
7300 SCHOOL ADMINISTRATION	27,464,114	29,437,133	29,250,183	29,018,230	-231,953	-0.79
7400 FACILITIES/ACQUISITION/CONST.	293,761	662,692	1,085,986	550,290	-535,695	-49.33
7500 FISCAL SERVICES	1,687,957	1,704,716	1,730,629	1,762,151	31,521	1.82
7600 FOOD SERVICE	0	193,002	193,002	0	-193,002	-100.00
7700 CENTRAL SERVICES	0	0	0	0	0	0.00
7710 RESEARCH DEVELOPMENT	342,418	273,585	349,922	285,751	-64,171	-18.34
7720 INFORMATION SERVICES	435,730	452,733	473,162	495,359	22,197	4.69
7730 STAFF SERVICES	1,585,787	1,639,476	1,698,769	1,614,898	-83,870	-4.94
7731 ADMIN/CLASSIFIED INSERVICE	270,140	293,569	375,717	225,932	-149,785	-39.87
7750 DATA PROCESSING	4,130,026	5,408,161	5,925,255	4,092,395	-1,832,859	-30.93
7760 WAREHOUSE/PURCHASING	1,644,006	1,397,428	1,703,137	1,684,605	-18,532	-1.09
7800 TRANSPORTATION	13,585,394	13,822,647	14,391,782	14,448,322	56,540	0.39
7900 UTILITY/CUSTODIAL	35,385,330	36,027,007	38,454,715	37,717,121	-737,594	-1.92
7910 ENVIRONMENTAL SERVICES	1,410,900	1,128,017	1,379,282	1,415,348	36,066	2.61
8100 MAINTENANCE	8,160,226	8,838,168	9,079,951	1,208,567	-7,871,384	-86.69
8110 TRANSPORTATION MAINTENANCE	991,632	1,207,483	1,202,754	925,611	-277,144	-23.04
8120 TECHNOLOGY REPAIR	142,130	130,306	146,931	142,130	-4,801	-3.27
9100 COMMUNITY SERVICES	120,000	220,074	322,156	0	-322,156	-100.00
9200 DEBT SERVICE	572,550	829,488	835,652	572,550	-263,102	-31.48
9400 OVERHEAD	<u>112,845</u>	<u>141,145</u>	<u>113,193</u>	<u>113,193</u>	<u>0</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	101,345,114	107,193,141	112,056,391	99,349,788	-12,706,602	-11.34
SCHOOL/DEPARTMENT TOTAL	350,439,705	374,446,869	393,540,496	365,629,341	-27,911,155	-7.09

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
9400* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	3,522	0	3,522	828,900	825,378	23,434.92
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,760,896	0	62,309	1,160,426	1,098,117	1,762.37
REMEDATION REDUCTION INCENTIVE	78,302	0	0	78,302	78,302	0.00
WORKFORCE DEVELOPMENT	26,752	0	26,512	150,000	123,488	465.79
STAFF DEVELOPMENT CATEGORICAL	376,756	0	0	227,473	227,473	0.00
TEACHER LEAD CATEGORICAL	446,573	0	12,336	455,125	442,789	3,589.37
EXCELLENT TEACHING	0	0	0	0	0	0.00
SCHOOL RECOGNITION	3,841,375	0	0	5,916,279	5,916,279	0.00
CLASS SIZE REDUCTION	0	0	0	162,000	162,000	0.00
SUMMER READING	0	0	0	706,728	706,728	0.00
ADULT DISABLED CATEGORICAL	0	0	6,436	24,411	17,975	279.28
CHARTER SCHOOLS	7,082,271	0	0	7,923,305	7,923,305	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	784,428	0	0	868,908	868,908	0.00
MCKAY SCHOLARSHIPS	0	0	0	1,564,371	1,564,371	0.00
RENT	145,000	0	124,046	145,000	20,954	16.89
COURSE FEES	242,000	0	112,088	242,000	129,912	115.90
EMPLOYMENT RELATED FEES	150,000	0	135,619	150,000	14,381	10.60
MISCELLANEOUS LOCAL	925,037	0	188,480	925,037	736,557	390.79
EMPLOYEE COMPENSATION (Former Bonuses)	6,154,046	0	0	0	0	0.00
PAY FOR PERFORMANCE	1,042,615	0	216,000	0	-216,000	-100.00
SCHOOL RESERVE	448,821	0	2,574,327	1,000,000	-1,574,327	-61.15
9100* CHILDCARE	2,713,000	0	0	0	0	0.00
OTHER APPROPRIATIONS TOTAL	26,221,394	0	3,461,675	22,528,266	19,066,590	550.79
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	6,557,174	6,557,174	6,557,174	8,958,467	2,401,293	0.00
9400 LOSS OF FTE	1,038,152	0	0	1,000,000	1,000,000	0.00
XXXX EMPLOYEE COMPENSATION	0	0	0	600,000	600,000	0.00
XXXX LOW PERFORMING SCHOOLS -ENDEAVOUR - 02/03	851,351	0	0	0	0	0.00
XXXX MCKAY SCHOLARSHIPS - 02/03	797,901	0	0	0	0	0.00
XXXX EQUIPMENT/OTHER	0	0	0	909,495	909,495	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	14,641,459	22,605,302	0	17,694,514	17,694,514	0.00
	23,936,038	29,162,476	6,607,174	29,212,476	22,605,302	342.13
9400* UNRESERVED FUND BALANCE	0	0	0	8,320,524	8,320,524	0.00
DISTRICT TOTAL	400,597,137	403,609,346	403,609,346	425,690,607	22,081,261	5.47

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

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	238,565	242,370	244,937	239,920	-5,018	-2.05
9100 SUPERINTENDENT	273,449	332,195	323,488	322,229	-1,259	-0.39
9122 DISTRICT COMMUNICATIONS	471,390	575,046	598,673	537,914	-60,760	-10.15
9123 PRINTING SERVICES	312,065	233,012	342,114	343,524	1,410	0.41
9150 ATTORNEY	234,103	245,509	239,803	234,103	-5,700	-2.38
9170 PUBLIC SAFETY	367,780	286,762	485,225	269,254	-215,971	-44.51
9180 SCHOOL CHOICE	198,732	149,909	212,299	125,173	-87,126	-41.04
SUPERINTENDENT TOTAL	2,096,084	2,064,803	2,446,540	2,072,117	-374,423	-15.30
9200 INSTRUCTIONAL SERVICES	386,754	396,542	427,137	423,723	-3,414	-0.80
9210 ELEMENTARY PROGRAMS	710,913	875,639	867,090	728,849	-138,241	-15.94
9212 TITLE I	0	2,235	2,235	0	-2,235	-100.00
9230 SECONDARY PROGRAMS	722,736	760,635	771,026	685,200	-85,826	-11.13
9240 ADULT EDUCATION	184,202	283,542	209,351	203,768	-5,583	-2.67
9250 ACCOUNTABILITY, TESTING & EVALUATION	345,154	274,438	353,487	288,525	-64,962	-18.38
9260 STUDENT SERVICES	503,597	355,717	514,241	365,972	-148,269	-28.83
9270 APPLIED TECH. & VOC. ED.	272,280	303,325	348,572	286,881	-61,691	-17.70
9280 ESE PROGRAM SUPPORT	247,990	246,942	256,095	247,311	-8,784	-3.43
9285 FDLRS	0	7,097	5,989	0	-5,989	0.00
9290 ESE ADMINISTRATIVE SUPPORT	76,537	78,772	79,611	81,377	1,765	2.22
INSTRUCTIONAL SERVICES TOTAL	3,450,163	3,584,886	3,834,835	3,311,606	-523,229	-13.64
9300 FINANCIAL SERVICES	152,541	132,361	158,425	176,996	18,571	11.72
9310 ACCOUNTING SERVICES	1,082,432	1,088,657	1,103,044	1,117,941	14,898	1.35
9330 BUDGETING/COST ACCOUNTING	324,524	292,410	333,115	353,958	20,842	6.26
9340 TRANSPORTATION	4,816,033	5,044,843	5,300,930	4,926,673	-374,257	-7.06
9341 NORTH AREA TRANSPORTATION	2,119,195	2,343,605	2,175,922	2,263,868	87,947	4.04
9342 SOUTH AREA TRANSPORTATION	2,581,421	2,672,689	2,651,057	2,803,119	152,062	5.74
9343 CENTRAL AREA TRANSPORTATION	2,312,307	2,445,265	2,418,761	2,469,797	51,036	2.11
9344 MIDSOUTH AREA TRANSPORTATION	2,128,576	2,311,258	2,185,088	2,270,248	85,161	3.90
9350 INTERNAL AUDIT	188,651	206,070	203,057	207,657	4,600	2.27
9370 RISK MANAGEMENT	51,393	46,498	52,590	53,500	910	1.73

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
9380 WAREHOUSE SERVICES	1,163,380	1,084,955	1,211,644	1,588,764	377,120	31.12
9830 FISCAL OVERHEAD	5,504,345	1,422,320	5,767,794	5,528,693	-239,102	-4.15
9855 SELF-INSURED RISK	4,426,282	325,343	419,712	4,009,972	3,590,260	855.41
BUSINESS & FISCAL TOTAL	26,851,080	19,416,274	23,981,139	27,771,188	3,790,049	15.80
9400 HUMAN RESOURCES SERVICES	1,320,902	1,437,468	1,408,463	1,129,434	-279,029	-19.81
9420 LABOR RELATIONS	210,897	238,377	243,286	180,172	-63,114	-25.94
9421 EMPLOYEE COMPENSATION & BENEFITS	264,877	277,024	272,359	438,494	166,135	61.00
9480 STAFF DEVELOPMENT	794,240	774,027	1,196,113	910,782	-285,331	-23.85
9485 PROF. DEVELOPMENT & TECHNOLOGY CENTER	217,279	150,694	90,666	64,658	-26,007	-28.68
HUMAN RESOURCES TOTAL	2,808,195	2,877,589	3,210,887	2,723,540	-487,347	-15.18
9500 FACILITIES SERVICES	285,880	272,918	321,572	340,623	19,051	5.92
9530 PLANNING, DESIGN & CONSTRUCTION	123,594	213,945	367,879	318,329	-49,550	-13.47
9533 PROJECTS	73,183	67,560	74,075	73,183	-892	-1.20
9550 PLANNING & PERMITTING	0	6,895	18,669	0	-18,669	-100.00
9560 PLANT OPERATIONS	2,578,547	2,646,557	2,839,164	1,951,727	-887,437	-31.26
9562 MAINTENANCE	7,624,312	5,690,142	8,209,635	1,295,462	-6,914,174	-84.22
FACILITIES & SUPPORT SRVCS. TOTAL	10,685,516	8,898,018	11,830,994	3,979,323	-7,851,671	-66.37
9720 EDUCATIONAL TECHNOLOGY	146,590	153,132	156,309	157,920	1,611	1.03
9721 INFORMATION SYSTEMS SERVICES	3,859,289	5,041,448	5,655,353	4,177,325	-1,478,027	-26.14
INFORMATION SERVICES TOTAL	4,005,880	5,194,580	5,811,661	4,335,245	-1,476,416	-25.40
7100 AREA II SUPT. OF SCHOOL OPERATIONS	731,114	794,840	851,346	773,046	-78,300	-9.20
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	442,557	429,640	542,720	464,536	-78,184	-14.41
7300 AREA I SUPT. OF SCHOOL OPERATIONS	761,941	769,372	834,755	790,289	-44,466	-5.33
7400 AREA III SUPT. OF SCHOOL OPERATIONS	380,600	396,088	498,486	398,019	-100,467	-20.15
AREA OFFICES TOTAL	2,316,212	2,389,940	2,727,307	2,425,890	-301,417	-11.05
9820 COUNTYWIDE UTILITIES	1,083,735	0	1,287,646	1,359,544	71,898	5.58
9860 EDUCATIONAL SRVS. FACILITY	490,947	536,400	602,670	470,780	-131,890	-21.88
9865 ESF - CENTRAL SERVICES	212,344	217,057	220,371	208,638	-11,733	-5.32
9868 DISTRICT TELEPHONE	247,432	360,386	408,205	213,000	-195,205	-47.82

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
DISTRICT OFFICES TOTAL	2,034,459	1,113,842	2,518,893	2,251,962	-266,930	-10.60
NON-SCHOOL TOTAL	54,247,588	45,539,931	56,362,255	48,870,871	-7,491,384	-13.29
ALL SCHOOLS	279,716,940	323,830,475	326,386,533	300,825,936	-25,560,597	-7.83
9810* INSTRUCTIONAL/OTHER	6,838,853	181,523	3,695,865	7,772,884	4,077,019	110.31
9815* INSTRUCTIONAL/EX ED	1,501,675	27,670	1,177,817	1,392,869	215,052	18.26
6950* DISTRICT TRANSFER	8,134,648	4,867,270	5,918,025	6,766,780	848,755	14.34
9810* K-8 ACADEMIC SUPPORT PROGRAM	3,522	0	3,522	828,900	825,378	23,434.92
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,760,896	0	62,309	1,160,426	1,098,117	1,762.37
9810* REMEDIATION REDUCTION INCENTIVE	78,302	0	0	78,302	78,302	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	26,752	0	26,512	150,000	123,488	465.79
9810* STAFF DEVELOPMENT CATEGORICAL	376,756	0	0	227,473	227,473	0.00
9810* TEACHER LEAD CATEGORICAL	446,573	0	12,336	455,125	442,789	3,589.37
9810* EXCELLENT TEACHING	0	0	0	0	0	0.00
9810* SCHOOL RECOGNITION	3,841,375	0	0	5,916,279	5,916,279	0.00
9810* CLASS SIZE REDUCTION	0	0	0	162,000	162,000	0.00
9810* SUMMER READING	0	0	0	706,728	706,728	0.00
9810* ADULT DISABLED CATEGORICAL	0	0	6,436	24,411	17,975	279.28
9810* CHARTER SCHOOLS	7,082,271	0	0	7,923,305	7,923,305	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	784,428	0	0	868,908	868,908	0.00
9810* MCKAY SCHOLARSHIPS	0	0	0	1,564,371	1,564,371	0.00
9810* RENT	145,000	0	124,046	145,000	20,954	16.89
9810* COURSE FEES	242,000	0	112,088	242,000	129,912	115.90
9810* EMPLOYMENT RELATED FEES	150,000	0	135,619	150,000	14,381	10.60
9810* MISCELLANEOUS LOCAL	925,037	0	188,480	925,037	736,557	390.79
9810* EMPLOYEE COMPENSATION (Former Bonuses)	6,154,046	0	0	0	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2002-03 ADOPTED BUDGET	2002-03 ACTUAL EXPENDITURES	2002-03 AMENDED BUDGET	2003-04 TENTATIVE BUDGET	2002-03 AMENDED VS 2003-04 TENTATIVE	
					AMOUNT	%
9810* PAY FOR PERFORMANCE	1,042,615	0	216,000	0	-216,000	-100.00
9810* SCHOOL RESERVE	448,821	0	2,574,327	1,000,000	-1,574,327	-61.15
9810* CHILDCARE	2,713,000	0	0	0	0	0.00
SCHOOLS TOTAL	322,413,511	328,906,939	340,639,916	339,286,736	-1,353,180	-0.40
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	0	50,000	50,000	0	0.00
0000 CONTINGENCIES	6,557,174	6,557,174	6,557,174	8,958,467	2,401,293	0.00
0000 LOSS OF FTE	1,038,152	0	0	1,000,000	1,000,000	0.00
XXXX EMPLOYEE COMPENSATION	0	0	0	600,000	600,000	0.00
XXXX LOW PERFORMING SCHOOLS -ENDEAVOUR -02/03	851,351	0	0	0	0	0.00
XXXX MCKAY SCHOLARSHIPS - 02/03	797,901	0	0	0	0	0.00
XXXX EQUIPMENT/OTHER	0	0	0	909,495	909,495	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	14,641,459	22,605,302	0	17,694,514	17,694,514	0.00
	23,936,038	29,162,476	6,607,174	29,212,476	22,605,302	342.13
0000 UNRESERVED FUND BALANCE	0	0	0	8,320,524	8,320,524	0.00
DISTRICT TOTAL	400,597,137	403,609,346	403,609,346	425,690,607	22,081,261	5.47

* 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
PROJECTED 2003-04 ***	73,106	573	10,929

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 2002-2003 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
 - *** 6. 2003-04 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER 2002 AND THEN ADJUSTED MAY 2003.

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA
STUDENT MEMBERSHIP ANALYSIS**

AREA	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
AREA I	10,545	10,719	10,490	-55
AREA II	9,100	9,318	8,999	-101
AREA III	9,003	8,941	8,952	-51
AREA IV	7,121	7,239	6,898	-223
TOTAL ELEMENTARY	35,769	36,217	35,339	-430
AREA I	9,871	9,467	9,870	-1
AREA II	9,158	8,883	9,329	171
AREA III	7,733	7,327	7,966	233
AREA IV	6,498	6,159	6,476	-22
TOTAL SECONDARY	33,260	31,836	33,641	381
SPECIAL CENTERS	821	932	849	28
MILLENNIUM SCHOOLS	1,018	976	1,230	212
OTHER*	89	256	49	-40
DISTRICT SUBTOTAL	70,957	70,217	71,108	151
CHARTER SCHOOLS	1,576	1,560	1,998	422
DISTRICT TOTAL	72,533	71,777	73,106	573

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

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
ELEMENTARY				
COLUMBIA	644	658	608	-36
DISCOVERY	889	920	864	-25
GEMINI	629	646	600	-29
INDIALANTIC	724	744	717	-7
JUPITER	811	833	833	22
LOCKMAR	865	885	830	-35
MCAULIFFE	828	840	810	-18
MEADOWLANE	764	790	800	36
PALM BAY	685	691	643	-42
PORT MALABAR	838	853	815	-23
RIVIERA	715	686	698	-17
TURNER	697	689	725	28
UNIVERSITY PARK	531	529	541	10
WESTSIDE	925	955	1,006	81
TOTAL - ELEMENTARY	10,545	10,719	10,490	-55
SECONDARY				
BAYSIDE	1,945	1,812	2,030	85
CENTRAL	1,272	1,273	1,250	-22
MELBOURNE	2,282	2,152	2,277	-5
PALM BAY	2,117	2,047	2,141	24
SOUTHWEST	1,497	1,463	1,431	-66
STONE	758	720	741	-17
TOTAL - SECONDARY	9,871	9,467	9,870	-1
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	20,416	20,186	20,360	-56
<hr style="border-top: 3px double black;"/>				

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
ELEMENTARY				
ALLEN	656	661	700	44
CAPE VIEW	407	434	400	-7
CROTON	492	484	462	-30
DR. W. J. CREEL	1,002	1,072	1,000	-2
HARBOR CITY	513	511	499	-14
HOLLAND	483	496	478	-5
LONGLEAF	1,045	1,055	1,082	37
OCEAN BREEZE	614	628	601	-13
ROOSEVELT	623	628	559	-64
SABAL	438	459	413	-25
SEA PARK	436	432	426	-10
SHERWOOD	740	761	728	-12
SUNTREE	1,163	1,203	1,175	12
SURFSIDE	488	494	476	-12
TOTAL - ELEMENTARY	9,100	9,318	8,999	-101
SECONDARY				
COCOA BEACH	1,387	1,360	1,447	60
DELAURA	932	908	912	-20
EAU GALLIE	2,236	2,118	2,257	21
HOOVER	604	605	574	-30
JOHNSON	1,067	1,050	1,106	39
SATELLITE	1,995	1,921	2,093	98
WEST SHORE	937	921	940	3
TOTAL - SECONDARY	9,158	8,883	9,329	171
<hr/>				
AREA TOTAL	18,258	18,201	18,328	70

STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
ELEMENTARY				
ANDERSEN	859	856	839	-20
AUDUBON	721	757	721	0
CAMBRIDGE	653	608	606	-47
CARROLL	864	883	894	30
ENDEAVOUR	626	645	625	-1
FAIRGLEN	837	799	827	-10
GARDENDALE	635	663	641	6
GOLFVIEW	603	615	570	-33
MANATEE	0	0	607	607
MILA	447	430	432	-15
SATURN	817	794	817	0
TROPICAL	846	852	795	-51
WILLIAMS	1,095	1,039	578	-517
TOTAL - ELEMENTARY	9,003	8,941	8,952	-51
SECONDARY				
CLEARLAKE	594	577	561	-33
COCOA	1,418	1,270	1,428	10
EDGEWOOD	534	530	693	159
JEFFERSON	534	514	693	159
KENNEDY	722	713	791	69
MCNAIR	418	421	400	-18
MERRITT ISLAND	1,871	1,772	1,700	-171
ROCKLEDGE	1,642	1,530	1,700	58
TOTAL - SECONDARY	7,733	7,327	7,966	233
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	16,736	16,268	16,918	182
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STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
ELEMENTARY				
APOLLO	984	972	940	-44
ATLANTIS	861	849	834	-27
CHALLENGER	651	660	670	19
COQUINA	527	527	500	-27
ENTERPRISE	899	928	859	-40
IMPERIAL ESTATES	503	510	517	14
MIMS	641	646	638	-3
OAK PARK	838	850	770	-68
PINEWOOD	431	439	406	-25
RIVERVIEW	341	396	316	-25
SOUTH LAKE	445	462	448	3
TOTAL - ELEMENTARY	7,121	7,239	6,898	-223
SECONDARY				
ASTRONAUT	1,750	1,605	1,745	-5
JACKSON	628	613	675	47
MADISON	855	833	780	-75
SPACE COAST	1,196	1,150	1,529	333
TITUSVILLE	2,069	1,958	1,747	-322
TOTAL - SECONDARY	6,498	6,159	6,476	-22
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	13,619	13,398	13,374	-245
<hr style="border-top: 3px double black;"/>				

STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
BREVARD COUNTY JAIL	10	8	10	0
COGSWELL OFFSITE	69	116	75	6
CROSSWINDS	17	15	16	-1
DETENTION CENTER	68	59	64	-4
DEVEREUX HOSPITAL	144	126	143	-1
DEVEREUX SO. PINE GROVE	36	0	0	-36
DRUG-FREE LIVING CENTER	20	19	20	0
EARLY INTERVENTION	46	48	51	5
HALFWAY HOUSE	22	19	22	0
INFANTS AND TODDLERS	66	67	72	6
MEADOWLANE OFFSITE	77	188	79	2
DEVEREUX NORTH	36	33	61	25
OUTWARD BOUND	15	0	16	1
RIVERDALE COUNTRY DAY	114	113	115	1
SOUTH PINE GROVE	0	0	24	24
SPACE COAST MARINE	34	36	35	1
WHISPER. HILLS OFFSITE	47	85	46	-1
TOTAL - OTHER	821	932	849	28

STUDENT MEMBERSHIP ANALYSIS
MILLENNIUM SCHOOLS, CHARTER SCHOOLS, AND OTHER

SCHOOL	ACTUAL 10/02	ACTUAL YEAR END 05/03	PROJECTED 10/03	OCTOBER 2002 VS PROJECTION
<u>MILLENNIUM SCHOOLS</u>				
FREEDOM 7	357	338	453	96
STEVENSON	296	282	453	157
WEST MELBOURNE	365	356	324	-41
TOTAL - MILLENNIUM	1,018	976	1,230	212
OTHER*	89	256	49	-40
<u>CHARTER SCHOOLS</u>				
ED. HORIZONS - W. MELBOURNE	56	54	65	9
EXPLORER	204	199	210	6
MILESTONES	187	188	215	28
PALM BAY ACADEMY	207	203	225	18
ODYSSEY	158	158	180	22
SCULPTOR	330	325	360	30
CAMPUS PRIMARY	69	80	80	11
ROYAL PALM	105	105	120	15
STEPPING STONES	141	134	150	9
SUMMIT QUEST	119	114	130	11
NEW CHARTERS	0	0	263	263
TOTAL - CHARTER	1,576	1,560	1,998	422

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

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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1998-99 THROUGH 2003-04 PROJECTED**

PROGRAM	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 ESTIMATED	2003-04 PROJECTED
EDUCABLE MENTALLY HANDICAP	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICA	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1 ^	9,458.14	9,633.75	^	^	^	^
SUPPORT LEVEL 2 ^	3,852.39	3,517.73	^	^	^	^
SUPPORT LEVEL 3 ^	1,126.79	1,279.79	^	^	^	^
ESE 111 SERVICES &	N/A	N/A	3,788.64	3,845.88	4,184.04	+
ESE 112 SERVICES &	N/A	N/A	6,671.94	6,673.03	6,810.10	+
ESE 113 SERVICES &	N/A	N/A	3,882.92	4,022.92	4,217.62	+
SUPPORT LEVEL 4	552.26	512.03	660.30	721.74	755.28	747.35
SUPPORT LEVEL 5	188.96	226.16	234.24	268.33	257.30	275.39
TOTAL - EXCEPTIONAL	15,178.54	15,169.46	15,238.04	15,531.90	16,224.34	1,022.74
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL ##	2,055.82	2,287.26	2,315.59	2,273.05	2,287.97	1,665.07

PROGRAM	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 ESTIMATED	2003-04 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	-	-	-	-	-	-
BASIC K - 3	16,880.67	16,644.94	16,674.36	16,502.93	16,502.65	20,430.18
BASIC 4 - 8	19,295.60	20,659.63	20,984.92	21,413.89	21,094.63	28,495.53
BASIC 9 - 12	12,649.11	13,192.98	13,490.31	14,134.54	14,787.15	19,557.60
* ESOL	1,955.61	514.51	525.00	532.25	549.27	584.25
TOTAL BASIC	50,780.99	51,012.06	51,674.59	52,583.61	52,933.70	69,067.56
GRAND TOTAL	68,015.35	68,468.78	69,228.22	70,388.56	71,446.01	71,755.37

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

+ FOR 2003-04 THESE EXCEPTIONAL ED FTE ARE PART OF THE NUMBERS REPORTED AS BASIC PROGRAMS

FOR 2003-04 VOCATIONAL FTE ONLY REPRESENTS GRADES 9-12, GRADES 6-8 ARE NOW REPORTED AS BASIC.

SOURCE: 2002-03 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2003
2003-04 COLUMN FROM DOE FIRST CALCULATION, DATED JUNE, 2003

**WEIGHTED FTE
BY PROGRAM CATEGORY
1998-99 THROUGH 2003-04 PROJECTED**

PROGRAM	2003-04 WEIGHTS	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 ESTIMATED	2003-04 PROJECTED
EDUCABLE MENTALLY HANDICAP	0.000	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICA	0.000	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	0.000	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/	0.000	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	0.000	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	0.000	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	0.000	#	#	#	#	#	#
VISUALLY HANDICAPPED	0.000	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	0.000	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	0.000	#	#	#	#	#	#
GIFTED P/T	0.000	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	0.000	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	0.000	#	#	#	#	#	#
SUPPORT LEVEL 1 ^	0.000	12,683.37	12,918.86	^	^	^	^
SUPPORT LEVEL 2 ^	0.000	7,982.15	7,288.74	^	^	^	^
SUPPORT LEVEL 3 ^	0.000	3,703.76	4,206.67	^	^	^	^
ESE 111 SERVICES &	1.002	N/A	N/A	3,925.03	3,872.80	4,204.96	+
ESE 112 SERVICES &	1.000	N/A	N/A	6,671.94	6,673.03	6,810.10	+
ESE 113 SERVICES &	1.140	N/A	N/A	4,255.68	4,477.51	4,732.17	+
SUPPORT LEVEL 4	3.948	2,264.82	2,099.84	2,606.86	2,849.43	2,981.85	2,950.54
SUPPORT LEVEL 5	5.591	1,296.27	1,551.46	1,309.64	1,500.23	1,438.56	1,539.71
TOTAL - EXCEPTIONAL		27,930.37	28,065.57	18,769.15	19,373.00	20,167.64	4,490.25
BUSINESS & OFFICE	1.190	#	#	#	#	#	#
DISTRIBUTIVE	1.190	#	#	#	#	#	#
DIVERSIFIED	1.190	#	#	#	#	#	#
HEALTH	1.190	#	#	#	#	#	#
PUBLIC SERVICE	1.190	#	#	#	#	#	#
HOME ECONOMICS	1.190	#	#	#	#	#	#
INDUSTRIAL	1.190	#	#	#	#	#	#
EXPLORATORY	1.190	#	#	#	#	#	#
TOTAL - VOCATIONAL ##		2,549.22	2,769.87	2,804.18	2,741.30	2,713.53	1,981.43

PROGRAM	2003-04 WEIGHTS	1998-99 DOE	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 ESTIMATED	2003-04 PROJECTED
ADULT BASIC	0.000	@	@	@	@	@	@
ADULT SECONDARY	0.000	@	@	@	@	@	@
ADULT HANDICAPPED	0.000	@	@	@	@	@	@
TOTAL - ADULT		-	-	-	-	-	-
BASIC K - 3	1.002	17,842.87	17,593.70	17,274.64	16,618.45	16,585.16	20,471.04
BASIC 4 - 8	1.000	19,295.60	20,659.63	20,984.92	21,413.89	21,094.63	28,495.53
BASIC 9 - 12	1.140	14,394.69	14,710.17	14,785.38	15,731.74	16,591.18	22,295.66
* ESOL	1.298	2,596.21	623.07	643.65	673.30	700.32	758.36
TOTAL BASIC		54,129.37	53,586.57	53,688.59	54,437.38	54,971.29	72,020.59
** GRAND TOTAL		84,826.40	84,670.41	74,771.37	76,872.98	78,287.34	78,927.15

* 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

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FOR 2003-04 VOCATIONAL FTE ONLY REPRESENTS GRADES 9-12, GRADES 6-8 ARE NOW REPORTED AS BASIC.

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

SOURCE: 2002-03 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2003
2003-04 COLUMN FROM DOE FIRST CALCULATION, DATED JUNE, 2003

SPECIAL REVENUE FUND BUDGET

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

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

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

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

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2003-04
PROJECTED REVENUE

NO.	DESCRIPTION	2002-03 ACTUAL REVENUE	2003-04 PROJECTED REVENUE	DIFFERENCE
<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	656,930	617,640	(39,290)
3199	OTHER FEDERAL DIRECT	2,015,288	2,035,350	20,062
	TOTAL FEDERAL DIRECT	<u>2,672,218</u>	<u>2,652,990</u>	<u>(19,228)</u>
<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	VOCATIONAL EDUCATION	743,404	580,087	(163,317)
3227	DRUG FREE SCHOOLS	360,401	606,574	246,173
3230	EDUCATION FOR THE HANDICAPPED	12,410,735	14,047,620	1,636,885
3241	FDLRS / EAST	974,246	1,004,926	30,680
3240	TITLE I	10,766,754	11,566,628	799,874
3251	ADULT ED	739,982	685,348	(54,634)
3270	TITLE VI	4,621	0	(4,621)
3290	TITLE II	2,546,050	2,409,048	(137,002)
3290	TITLE V	416,890	454,069	37,179
3290	CHARTER SCHOOLS	434,800	450,000	15,200
3290	FEDERAL CLASS SIZED REDUCTION	62,414	0	(62,414)
3290	OTHER	683,324	1,811,344	1,128,020
	TOTAL FEDERAL THROUGH STATE	<u>30,143,621</u>	<u>33,615,644</u>	<u>3,472,023</u>
<u>STATE AND OTHER SOURCES</u>				
3335	DIAGNOSTIC & RESOURCE	57,776	73,597	15,821
3390	OTHER STATE	11,107	20,976	9,869
3490	OTHER MISCELLANEOUS	0	0	0
	TOTAL STATE AND OTHER SOURCES	<u>68,883</u>	<u>94,573</u>	<u>25,690</u>
	TOTAL SPECIAL REVENUE - OTHER	<u>32,884,722</u>	<u>36,363,207</u>	<u>3,478,485</u>
<u>FOOD SERVICES</u>				
	REVENUE	23,127,751	23,873,980	746,229
	FUND BALANCE, JULY 1			
	RESERVED FOR EQUIPMENT	2,500,000	0	(2,500,000)
	RESERVED FOR ENCUMBRANCES	81,556	38,996	(42,560)
	UNRESERVED	2,191,628	4,963,764	2,772,136
	TOTAL FUND BALANCE	<u>4,773,184</u>	<u>5,002,760</u>	<u>229,576</u>
	TOTAL FOOD SERVICE	<u>27,900,935</u>	<u>28,876,740</u>	<u>975,805</u>
	GRAND TOTAL	<u>60,785,657</u>	<u>65,239,947</u>	<u>4,454,290</u>

SPECIAL REVENUE FUND BUDGET

Fiscal Year 2003-04

EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2002-03	2003-04	DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	
111	ADMINISTRATIVE SALARY	726,736	868,369	141,633
121	TEACHER SALARY	12,211,962	13,302,026	1,090,064
123	SUPPLEMENTS	157,528	30,544	(126,984)
141	SUBSTITUTE SALARY	127,661	315,031	187,370
161	HOURLY SALARY	2,851,887	2,472,566	(379,321)
181	EAP	347,579	230,698	(116,881)
191	TEMPORARY SALARY	42,588	12,500	(30,088)
	SALARIES TOTAL	16,465,941	17,231,734	765,793
210	RETIREMENT	934,387	1,247,018	312,631
220	FICA	1,234,625	1,316,048	81,423
231	LIFE INSURANCE	26,190	39,486	13,296
232	HOSPITALIZATION	1,712,992	1,923,882	210,890
235	HMO INSURANCE	4,242	103,401	99,159
236	OPTION 3	86,803	150,126	63,323
237	VISION	27,088	33,836	6,748
238	SEC 125 CREDIT	84,376	100,042	15,666
241	WORKER'S COMPENSATION	157,806	200,058	42,252
	FRINGE TOTAL	4,268,509	5,113,897	845,388
312	PROFESSIONAL/TECHNICAL	4,964,646	5,353,954	389,308
315	TUITION REIMBURSEMENT	27,368	25,100	(2,268)
323	LIABILITY INSURANCE	260	0	(260)
331	TRAVEL - IN COUNTY	93,920	174,874	80,954
332	TRAVEL - OUT OF COUNTY	384,732	334,104	(50,628)
351	REPAIR-INSTRUCTIONAL EQUIP	19,965	0	(19,965)
352	REPAIR - MAINTENANCE	1,694	2,000	306
354	SPECIALIZED SERVICES	6,708	1,272	(5,436)
360	RENTALS	15,008	20,000	4,992
371	TELEPHONE-BASE	7,885	3,300	(4,585)
372	TELEPHONE-LONG DISTANCE	543	76	(467)
373	POSTAGE	9,421	14,115	4,694
374	TELEPHONE EQUIPMENT	38,735	10,000	(28,735)
386	RECYCLE	178	350	172
391	PRINTING	63,898	113,661	49,763

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2003-04
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2002-03 ACTUAL EXPENDITURES	2003-04 TENTATIVE BUDGET	DIFFERENCE
397	ISOLATED TRANSPORTATION	23,277	14,880	(8,397)
	PURCHASED SERVICES TOTAL	5,658,238	6,067,686	409,448
450	GASOLINE	1,067	2,000	933
	GASOLINE TOTAL	1,067	2,000	933
511	SUPPLIES	1,375,375	1,870,245	494,870
521	TEXTBOOKS	98,656	62,276	(36,380)
522	TEXTBOOKS-STATE ADOPTED	207,739	4,000	(203,739)
530	PERIODICALS	88	2,800	2,712
	SUPPLIES/MATERIALS TOTAL	1,681,858	1,939,321	257,463
610	LIBRARY BOOKS	22,731	52,000	29,269
620	A/V MATERIALS	79,349	61,714	(17,635)
641	FURN / FIXT / EQUIP	558,873	752,111	193,238
643	COMPUTER HARDWARE	1,429,452	914,393	(515,059)
651	MOTOR VEHICLES	96,170	90,000	(6,170)
681	IMPROVEMENTS	1,179,476	0	(1,179,476)
686	RENOVATE/REMODEL-ADMIN	1,059	0	(1,059)
690	COMPUTER SOFTWARE	558,430	243,141	(315,289)
	CAPITAL OUTLAY TOTAL	3,925,540	2,113,359	(1,812,181)
710	REDEMPTION OF PRINCIPAL	0	0	0
720	INTEREST	0	0	0
737	DUES/FEES	130,650	223,155	92,505
738	COMMISSIONS	156	1,000	844
794	FIELD TRIPS	33,410	183,120	149,710
795	MISCELLANEOUS EXPENSE	0	150,000	150,000
799	INDIRECT COST	719,353	771,093	51,740
972	PROJECT RESERVES	0	2,566,842	2,566,842
	OTHER EXPENDITURES TOTAL	883,569	3,895,210	444,799
	TOTAL EXPENDITURES	32,884,722	36,363,207	3,478,485

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2003-04
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2002-03 ACTUAL EXPENDITURES	2003-04 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	10,695,146	10,347,440	(347,706)
5200	EXCEPTIONAL EDUCATION	6,122,720	3,767,299	(2,355,421)
5300	VOCATIONAL EDUCATION	552,903	265,387	(287,516)
5400	ADULT EDUCATION	28,313	13,911	(14,402)
5500	NON - FEFP	2,043,331	2,550,676	507,345
	INSTRUCTIONAL TOTAL	<u>19,442,413</u>	<u>16,944,713</u>	<u>(2,497,700)</u>
6110	ATTENDANCE/SOCIAL WORK	501,015	473,629	(27,386)
6120	GUIDANCE	438,405	780,768	342,363
6130	HEALTH	777,050	2,062,539	1,285,489
6140	PSYCHOLOGICAL SERVICES	656,003	1,269,961	613,958
6150	PARENT INVOLVEMENT	572,563	556,246	(16,317)
6200	INSTRUCTIONAL MEDIA	91,010	229,500	138,490
6300	INSTRUCTIONAL CURRICULUM	5,592,044	6,155,240	563,196
6400	INSTRUCTIONAL STAFF TRAINING	2,092,691	2,314,165	221,474
	INSTRUCTIONAL SUPPORT TOTAL	<u>10,720,781</u>	<u>13,842,048</u>	<u>3,121,267</u>
7200	GENERAL ADMINISTRATION	720,412	810,665	90,253
7300	SCHOOL ADMINISTRATION	10,270	16,682	6,412
7400	FACILITIES	2,295	0	(2,295)
7700	CENTRAL SERVICES	1,532,866	1,706,804	173,938
7800	TRANSPORTATION	177,410	442,520	265,110
7900	UTILITY/CUSTODIAL	278,275	26,350	(251,925)
9100	COMMUNITY SERVICES	0	0	0
9200	DEBT SERVICE	0	0	0
9400	PROJECT RESERVES	0	2,573,425	2,573,425
	GENERAL SUPPORT TOTAL	<u>2,721,528</u>	<u>5,576,446</u>	<u>2,854,918</u>
	TOTAL EXPENDITURES	<u>32,884,722</u>	<u>36,363,207</u>	<u>3,478,485</u>

Food Service Budget

Fiscal Year 2003-04
PROJECTED REVENUE

Function	Description	2002-03 Actual Revenue	2003-04 Projected Revenue	Difference
	<u>Federal through State Sources</u>			
3261	Federal lunch reimbursement	\$ 5,732,450	\$ 5,904,424	\$ 171,974
3262	Federal breakfast reimbursement	2,109,782	2,215,271	105,489
3265	Federal commodity	2,436,468	2,509,562	73,094
3267	Summer feeding program	0	0	0
	Total federal through state	\$ 10,278,700	\$ 10,629,257	\$ 350,557
	<u>State and other sources</u>			
3338	State supplement (lunch & breakfast)	\$ 237,658	\$ 244,788	\$ 7,130
3399	Other Misc State Revenue	12,180	12,180	0
3436	Interest	22,492	23,167	675
3451	Food sales type A	3,651,222	3,760,759	109,537
3453	Food sales adult	484,527	499,063	14,536
3454	Student a la carte	8,218,783	8,465,347	246,563
3455	Food sales adult a la carte	136,539	140,635	4,096
3456	Other food sales	23,131	23,825	694
3457	Other YMCA day care	10,540	20,400	9,860
3458	Other commissions	949	2,000	1,051
3490	Miscellaneous local sources	51,029	52,559	1,531
	Total State and Other	\$ 12,849,051	\$ 13,244,723	\$ 395,672
	Total Revenue	\$ 23,127,751	\$ 23,873,980	\$ 746,229
	Fund Balance, July 1			
	Reserve for Equipment	\$ 2,500,000	\$ 0	\$ (2,500,000)
	Reserve for Encumbrances	81,556	38,996	(42,560)
	Unreserved	2,191,628	4,963,764	2,772,136
	Total Fund Balance	\$ 4,773,184	\$ 5,002,760	\$ 229,576
	GRAND TOTAL	\$ 27,900,935	\$ 28,876,740	\$ 975,805

Food Service Budget

Fiscal year 2003-04
EXPENDITURES BY OBJECT

Object	Description	2002-03 Actual Expenditures	2003-04 Tentative Budget	Difference
111	Administrative Salary	\$ 137,914	\$ 59,565	\$ (78,349)
141	Substitute Salary	3,939	4,057	118
161	Hourly Salary	6,042,501	6,223,776	181,275
181	E-A-P Salary	74,046	150,325	76,279
191	Temporary Salary	1,740	1,792	52
	Salaries Total	\$ 6,260,140	\$ 6,439,516	\$ 179,375
210	Retirement	\$ 361,648	\$ 475,448	\$ 113,800
220	FICA	460,169	492,175	32,006
231	Life Insurance	7,383	15,772	8,389
232	Hospitalization	966,251	1,338,846	372,595
236	Option 3	46,374	47,765	1,391
237	Vision	15,402	17,008	1,606
238	SEC 125 Credit	45,489	51,200	5,711
241	Worker's Compensation I	2,727	2,426	(301)
243	Worker's Compensation III	259	267	8
244	Worker's Compensation IV	392,930	475,894	82,964
	Fringe Total	\$ 2,298,634	\$ 2,916,801	\$ 618,168
312	Professional & Technical	\$ 1,140,884	\$ 1,175,110	\$ 34,227
331	Travel - In County	47,023	48,434	1,411
332	Travel - Out of County	20,419	24,503	4,084
352	Repair - Other Equipment	3,868	4,254	387
355	Repair - General Maintenance	98,810	114,500	15,690
360	Rentals	3,228	4,197	968
371	Telephone Base	12,023	12,624	601
372	Telephone Long Distance	(2)	0	0
373	Postage	29	32	3
374	Telephone Equipment	2,176	12,152	9,976
391	Printing	1,984	2,084	99
392	Contracted Food Services	264,451	230,427	(34,024)
	Purchased Services Total	\$ 1,594,892	\$ 1,628,316	\$ 33,422
410	Natural Gas	117,450	131,704	14,254
420	Bottled Gas	63,315	64,000	685
430	Electricity	172,409	257,804	85,395
	Energy Services Total	\$ 353,174	\$ 453,508	\$ 100,334

Food Service Budget

Fiscal year 2003-04

EXPENDITURES BY OBJECT

Object	Description	2002-03 Actual Expenditures	2003-04 Tentative Budget	Difference
511	Supplies	\$ 723,069	\$ 751,992	\$ 28,923
571	Food	5,334,347	5,761,095	426,748
572	Contra-Food	18,939	19,000	61
591	Wares Replacement	13,381	18,064	4,683
592	Commodity Usage	2,550,360	2,626,871	76,511
593	Commodity Usage and Rebate	101,783	104,836	3,053
594	Uniforms	66,345	72,316	5,971
	Supplies/Materials Total	\$ 8,808,224	\$ 9,354,174	\$ 545,950
631	Food Service Contracted	\$ 15,000	\$ 0	\$ (15,000)
641	Furn/Fixt/Equip > \$750	439,001	512,356	73,355
642	Furn/Fixt/Equip < \$750	170,619	187,681	17,062
643	Computer Hardware > \$750	81,894	210,945	129,051
644	Computer Hardware < \$750	6,771	40,000	33,229
652	Other Vehicles	0	29,000	29,000
681	Remodeling/Renovation - Contracted	33,594	25,200	(8,394)
691	Computer Software > \$750	407	24,500	24,093
692	Computer Software < \$750	1,189	8,547	7,358
	Capital Outlay Total	\$ 748,476	\$ 1,038,229	\$ 289,753
737	Dues/Fees	\$ 4,538	\$ 4,600	\$ 62
739	Bank Charges	31,094	34,000	2,906
795	Miscellaneous Charges	854	1,000	146
796	Uncollected Accounts	5,933	3,500	(2,433)
799	Federal Indirect Cost	292,215	292,215	0
930	Transfer to Capital Projects	2,500,000	0	(2,500,000)
	Other Expenditures Total	\$ 2,834,635	\$ 335,315	\$ (2,499,320)
Total Expenditures		\$ 22,898,175	\$ 22,165,860	\$ (732,317)
Total Fund Balance, June 30		\$ 5,002,760	\$ 6,710,880	\$ 1,708,120
GRAND TOTAL		\$ 27,900,935	\$ 28,876,740	\$ 975,805

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 administered by the State Board of Administration.

Special Act Certificates of Indebtedness – Series 1990 Advance Refunding

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

Certificates of Participation

The District secured 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 2003-04
Revenues

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL PROJECTED REVENUE	2002-03 ACTUAL REVENUE
<u>STATE SOURCES</u>					
CO & DS Withheld for SBE Bonds	2,135,218			2,135,218	2,150,350
Racing Commission Funds		223,250		223,250	223,250
<u>LOCAL SOURCES</u>					
Investment Revenue		26,000	15,000	41,000	41,540
<u>OTHER FINANCING SOURCES</u>					
Proceeds from COP Series 2002					744,568
Transfers from Operating Fund					0
Transfers from Capital Projects Funds			13,869,751	13,869,751	24,115,974
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	2,135,218	249,250	13,884,751	16,269,219	27,275,682
<u>FUND BALANCES, JULY 1</u>					
Reserved for Debt Service	533,368	1,984,987	39,834	2,558,189	5,949,613
Unreserved Fund Balance	0	0	0	0	0
GRAND TOTAL	<u>2,668,586</u>	<u>2,234,237</u>	<u>13,924,585</u>	<u>18,827,408</u>	<u>33,225,295</u>

DEBT SERVICE FUND BUDGET
Fiscal Year 2003-04
Expenditures

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL TENTATIVE BUDGET	2002-03 ACTUAL EXPENDITURES
DEBT SERVICE					
Redemption of Principal	1,110,000	91,861	5,285,000	6,486,861	16,721,570
Interest	1,096,312	94,517	8,584,752	9,775,581	9,862,854
Fees		11,183	53,500	64,683	675,232
Transfers to Capital Projects Funds				0	3,522,903
TOTAL EXPENDITURES	2,206,312	197,561	13,923,252	16,327,125	30,782,559
FUND BALANCES, JUNE 30					
Reserved for Debt Service	462,274	2,036,676	1,333	2,500,283	2,442,736
Unreserved Fund Balance	0	0	0	0	0
GRAND TOTAL	2,668,586	2,234,237	13,924,585	18,827,408	33,225,295

CAPITAL PROJECTS FUND BUDGET

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

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

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

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

Funds received from the sale of school board property are also available for expenditure for capital projects.

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

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2003-04
Revenues

REVENUES	2002 - 03 ACTUAL REVENUE	2003 - 04 PROJECTED REVENUE	DIFFERENCE
<u>STATE SOURCES</u>			
PECO - CONSTRUCTION	4,342,715	2,190,729	(2,151,986)
PECO - MAINTENANCE	2,425,876	4,237,907	1,812,031
CLASS SIZE REDUCTION	0	12,813,233	12,813,233
CO & DS DISTRIBUTED TO DISTRICT	362,312	320,000	(42,312)
INTEREST - CO & DS	48,523	60,000	11,477
OTHER STATE	120,600	100,000	(20,600)
TOTAL STATE	7,300,026	19,721,869	12,421,843
<u>LOCAL SOURCES</u>			
SCHOOL CAPITAL OUTLAY TAX	38,105,762	41,562,165	3,456,403
INTEREST ON INVESTMENTS	1,777,377	500,000	(1,277,377)
SALE OF PROPERTY	220,554	200,000	(20,554)
MISCELLANEOUS LOCAL	314,697	0	(314,697)
TOTAL LOCAL	40,418,390	42,262,165	1,843,775
<u>OTHER FINANCING SOURCES</u>			
PROCEEDS FROM ISSUANCE OF RANS	5,407,872	7,090,000	1,682,128
PROCEEDS FROM COP'S	51,111,955	0	(51,111,955)
TRANSFER FROM DEBT SERVICE	3,522,903	0	(3,522,903)
TRANSFER FROM SPECIAL REVENUE - FOOD SERVICE	2,500,000	0	(2,500,000)
TOTAL OTHER FINANCING SOURCES	62,542,730	7,090,000	(55,452,730)
TOTAL REVENUE AND OTHER FINANCING SOURCES	110,261,146	69,074,034	(41,187,112)
<u>FUND BALANCE - JULY 1</u>			
RESERVED FOR ENCUMBRANCES	7,964,411	26,402,953	18,438,542
RESERVED FOR CAPITAL PROJECTS	5,695,583	27,433,507	21,737,924
RESERVED / UNDESIGNATED	5,975,251	4,374,232	(1,601,019)
UNRESERVED / UNDESIGNATED	194,100	228,878	34,778
TOTAL FUND BALANCE - JULY 1	19,829,345	58,439,570	38,610,225
GRAND TOTAL	130,090,491	127,513,604	(2,576,887)

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2003-04

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2003	2003-04 APPROPRIATIONS	2003-04 TENTATIVE BUDGET	2003-04 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2004
RESERVED FOR:					
KITCHEN VENT / HVAC SYSTEM - VARIOUS	9,024	0	9,024	9,024	0
LEGAL ADVERTISEMENTS	36,987	0	36,987	36,987	0
SCHOOL BUS REPLACEMENT	1,119,029	2,100,000	3,219,029	3,219,029	0
VEHICLES - OTHER	36,076	0	36,076	36,076	0
ROOFING - VARIOUS	48,231	0	48,231	48,231	0
PORTABLE LEASE	410,226	500,000	910,226	710,226	200,000
BAYSIDE HIGH SCHOOL	2,500	0	2,500	2,500	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	104,056	1,000,000	1,104,056	804,056	300,000
CHARTER SCHOOL SIT PROJECT	37,510	0	37,510	37,510	0
OTHER PROJECTS DISTRICT WIDE	0	292,125	292,125	292,125	0
WIRELESS WIDE-AREA-NET	44,047	0	44,047	44,047	0
PORTABLE CLASSROOM REPLACEMENT	15,148	0	15,148	15,148	0
SPACE COAST MS TRANSITION	24,690	0	24,690	24,690	0
EDGEWOOD MS TRANSITION	17,940	0	17,940	17,940	0
KITCHEN FLOORING - PLUMBING	2,221,293	0	2,221,293	2,021,813	199,480
SPACE COAST & 2 SCHOOL OF CHOICE	550,391	0	550,391	550,391	0
RE-LOCATABLE CLASSROOMS	491,257	0	491,257	401,257	90,000
MAINTENANCE PROJECTS "PROJECT F"	0	10,100,905	10,100,905	10,100,905	0
BUS COMPOUND / 520 UPGRADE	36,086	0	36,086	36,086	0
ROY ALLEN REPLACEMENT SCHOOL	7,558	0	7,558	7,558	0
AUDUBON ELEMENTARY RE-ROOF	12,985	0	12,985	12,985	0
ENDEAVOUR ELEMENTARY RE-ROOF	19,536	0	19,536	19,536	0
MILA ELEMENTARY RE-ROOF	42,029	0	42,029	42,029	0
NORMANDY DEVEREUX CENTER RE-ROOF	108,715	0	108,715	108,715	0
SATURN ELEMENTARY RE-ROOF	164,162	0	164,162	164,162	0
ELEMENTARY SCHOOL "Q"	11,903,727	0	11,903,727	6,903,727	5,000,000
MANATEE ELEMENTARY SCHOOL	2,644,355	0	2,644,355	2,644,355	0
JUPITER ELEMENTARY SCHOOL ADDITION	216,486	0	216,486	200,486	16,000
MILA ELEMENTARY SCHOOL ADDITION	121,706	0	121,706	105,706	16,000
COLUMBIA ELEMENTARY SCHOOL ADDITION	515,665	0	515,665	500,665	15,000
ENDEAVOUR ELEMENTARY SCHOOL ADDITION	869,317	0	869,317	850,317	19,000
MCAULIFFE ELEMENTARY SCHOOL ADDITION	744,959	0	744,959	734,959	10,000
TROPICAL ELEMENTARY SCHOOL ADDITION	430,259	0	430,259	415,259	15,000
DISCOVERY ELEMENTARY SCHOOL ADDITION	627,744	0	627,744	610,744	17,000
UNIVERSITY PARK ELEMENTARY SCHOOL ADDITION	790,695	0	790,695	773,695	17,000
LEWIS CARROLL ELEMENTARY SCHOOL ADDITION	869,447	0	869,447	850,447	19,000
GEMINI ELEMENTARY SCHOOL ADDITION	712,982	0	712,982	693,982	19,000
PORT MALABAR ELEMENTARY SCHOOL ADDITION	357,400	0	357,400	340,400	17,000
PALM BAY ELEMENTARY SCHOOL ADDITION	689,440	0	689,440	670,440	19,000
MIMS ELEMENTARY SCHOOL ADDITION	975,315	0	975,315	955,315	20,000
CAMBRIDGE ELEMENTARY SCHOOL ADDITION	687,914	0	687,914	670,914	17,000
INDIALANTIC ELEMENTARY SCHOOL ADDITION	1,101,792	0	1,101,792	1,000,792	101,000
RIVERVIEW ELEMENTARY SCHOOL ADDITION	237,669	0	237,669	230,669	7,000

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2003-04

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2003	2003-04 APPROPRIATIONS	2003-04 TENTATIVE BUDGET	2003-04 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2004
TURNER ELEMENTARY SCHOOL ADDITION	1,282,669	0	1,282,669	1,132,669	150,000
GARDENDALE ELEMENTARY SCHOOL ADDITION	956,712	0	956,712	906,712	50,000
EDGEWOOD MIDDLE SCHOOL ADDITION	874,959	0	874,959	849,959	25,000
WEST SHORE JR / SR HIGH SCHOOL ADDITION	351,335	0	351,335	333,335	18,000
COCOA BEACH JR / SR HIGH SCHOOL ADDITION	714,352	0	714,352	694,352	20,000
PALM BAY HIGH SCHOOL ADDITION	4,464,312	0	4,464,312	3,400,312	1,064,000
SATELLITE HIGH SCHOOL ADDITION	128,941	0	128,941	116,941	12,000
SPACE COAST SCIENCE ADDITION	1,925,079	0	1,925,079	1,725,079	200,000
SPACE COAST IMPROVEMENT PHASE 1	2,280,285	0	2,280,285	1,980,285	300,000
ENDEAVOUR ELEMENTARY SITE IMPROVEMENT	247,820	0	247,820	230,820	17,000
CROTON ELEMENTARY SCHOOL ADDITION	1,250,000	0	1,250,000	1,125,000	125,000
SABAL ELEMENTARY SCHOOL ADDITION	1,250,000	0	1,250,000	1,125,000	125,000
CLASS SIZE REDUCTION	0	12,813,233	12,813,233	12,813,233	0
FIRE / SAFETY, ADA, & ASBESTOS	34,925	250,000	284,925	260,925	24,000
SAFETY TO LIFE - VARIOUS	187,739	423,791	611,530	341,530	270,000
PAVING - VARIOUS	54,537	300,000	354,537	275,537	79,000
KITCHEN EQUIPMENT	0	250,000	250,000	250,000	0
REMODEL / RENOVATE - VARIOUS	1,808,425	3,590,729	5,399,154	3,713,154	1,686,000
HVAC PROJECTS	2,547,784	2,200,000	4,747,784	2,926,784	1,821,000
MAJOR MAINTENANCE	720,396	1,200,000	1,920,396	1,508,396	412,000
PORTABLE RELOCATION	319,890	300,000	619,890	448,890	171,000
HEALTH & SAFETY	2,207,581	3,750,000	5,957,581	3,797,581	2,160,000
CUSTODIAL EQUIPMENT	48,426	250,000	298,426	298,426	0
FAST TEAMS	49,992	1,000,000	1,049,992	1,049,992	0
FPL FOR SECURITY TENANTS	49,741	0	49,741	49,741	0
STORM RECOVERY PROJECT	24,213	0	24,213	24,213	0
TOTALS BEFORE TRANSFERS AND OTHER USES	53,836,460	40,320,783	94,157,243	79,294,764	14,862,481
RAN PRINCIPAL REPAYMENT	0	14,450,000	14,450,000	14,450,000	0
RAN INTEREST PAYMENT	0	433,500	433,500	433,500	0
TRANSFER - DEBT SERVICE	0	13,869,751	13,869,751	13,869,751	0
TOTALS AFTER TRANSFERS AND OTHER USES	53,836,460	69,074,034	122,910,494	108,048,015	14,862,481
RESERVED / UNDESIGNATED	4,374,232	0	4,374,232	0	4,374,232
UNRESERVED / UNDESIGNATED	228,878	0	228,878	0	228,878
GRAND TOTAL	58,439,570	69,074,034	127,513,604	108,048,015	19,465,591

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2003-04
Tentative Budget by Major Funding Source

	2003 - 04 TENTATIVE BUDGET	2003 - 04 TAX LEVY	PRIOR YEAR'S TAX LEVY	2003 - 04 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
KITCHEN VENT / HVAC SYSTEM - VARIOUS	9,024	0	0	0	0	0	9,024
LEGAL ADVERTISEMENTS	36,987	0	0	0	0	0	36,987
SCHOOL BUS REPLACEMENT	3,219,029	2,100,000	1,119,029	0	0	0	0
VEHICLES - OTHER	36,076	0	35,236	0	0	0	840
ROOFING - VARIOUS	48,231	0	16,393	0	0	500	31,338
PORTABLE LEASE	910,226	500,000	410,226	0	0	0	0
BAYSIDE HIGH SCHOOL	2,500	0	780	0	0	1,720	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	1,104,056	1,000,000	104,056	0	0	0	0
CHARTER SCHOOL SIT PROJECT	37,510	0	0	0	0	0	37,510
OTHER PROJECTS DISTRICT WIDE	292,125	292,125	0	0	0	0	0
WIRELESS WIDE-AREA-NET	44,047	0	805	0	43,242	0	0
PORTABLE CLASSROOM REPLACEMENT	15,148	0	5,659	0	0	9,489	0
SPACE COAST MS TRANSITION	24,690	0	0	0	0	0	24,690
EDGEWOOD MS TRANSITION	17,940	0	0	0	0	0	17,940
KITCHEN FLOORING - PLUMBING	2,221,293	0	0	0	0	0	2,221,293
SPACE COAST & 2 SCHOOL OF CHOICE	550,391	0	550,391	0	0	0	0
RE-LOCATABLE CLASSROOMS	491,257	0	491,257	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	10,100,905	6,286,789	0	3,814,116	0	0	0
BUS COMPOUND / 520 UPGRADE	36,086	0	1,993	0	0	0	34,093
ROY ALLEN REPLACEMENT SCHOOL	7,558	0	0	0	0	0	7,558
AUDUBON ELEMENTARY RE-ROOF	12,985	0	0	0	12,985	0	0
ENDEAVOUR ELEMENTARY RE-ROOF	19,536	0	15,424	0	4,112	0	0
MILA ELEMENTARY RE-ROOF	42,029	0	0	0	42,029	0	0
NORMANDY DEVEREUX CENTER RE-ROOF	108,715	0	435	0	104,894	0	3,386
SATURN ELEMENTARY RE-ROOF	164,162	0	464	0	163,698	0	0
ELEMENTARY SCHOOL "Q"	11,903,727	0	0	0	0	11,859,967	43,760
MANATEE ELEMENTARY SCHOOL	2,644,355	0	471,400	0	0	2,172,955	0
JUPITER ELEMENTARY SCHOOL ADDITION	216,486	0	18,087	0	0	197,386	1,013
MILA ELEMENTARY SCHOOL ADDITION	121,706	0	16,397	0	0	103,923	1,386
COLUMBIA ELEMENTARY SCHOOL ADDITION	515,665	0	34,664	0	0	480,020	981
ENDEAVOUR ELEMENTARY SCHOOL ADDITION	869,317	0	54,261	0	0	814,055	1,001
MCAULIFFE ELEMENTARY SCHOOL ADDITION	744,959	0	117,732	0	0	626,281	946
TROPICAL ELEMENTARY SCHOOL ADDITION	430,259	0	36,174	0	0	392,666	1,419
DISCOVERY ELEMENTARY SCHOOL ADDITION	627,744	0	34,204	0	0	592,559	981
UNIVERSITY PARK ELEMENTARY SCHOOL ADDITION	790,695	0	57,394	0	0	731,725	1,576
LEWIS CARROLL ELEMENTARY SCHOOL ADDITION	869,447	0	51,218	0	0	815,638	2,591
GEMINI ELEMENTARY SCHOOL ADDITION	712,982	0	31,355	0	0	678,865	2,762
PORT MALABAR ELEMENTARY SCHOOL ADDITION	357,400	0	18,087	0	99,712	237,252	2,349
PALM BAY ELEMENTARY SCHOOL ADDITION	689,440	0	31,975	0	0	655,294	2,171
MIMS ELEMENTARY SCHOOL ADDITION	975,315	0	44,456	0	0	928,589	2,270
CAMBRIDGE ELEMENTARY SCHOOL ADDITION	687,914	0	56,246	0	0	629,497	2,171

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2003-04
Tentative Budget by Major Funding Source

	2003 - 04 TENTATIVE BUDGET	2003 - 04 TAX LEVY	PRIOR YEAR'S TAX LEVY	2003 - 04 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
INDIALANTIC ELEMENTARY SCHOOL ADDITION	1,101,792	0	99,099	0	0	999,908	2,785
RIVERVIEW ELEMENTARY SCHOOL ADDITION	237,669	0	13,908	0	2,564	218,353	2,845
TURNER ELEMENTARY SCHOOL ADDITION	1,282,669	0	74,467	0	1,178	1,202,463	4,561
GARDENDALE ELEMENTARY SCHOOL ADDITION	956,712	0	53,971	0	0	901,004	1,737
EDGEWOOD MIDDLE SCHOOL ADDITION	874,959	0	0	0	0	873,730	1,229
WEST SHORE JR / SR HIGH SCHOOL ADDITION	351,335	0	0	0	0	349,654	1,681
COCOA BEACH JR / SR HIGH SCHOOL ADDITION	714,352	0	29,674	0	0	682,905	1,773
PALM BAY HIGH SCHOOL ADDITION	4,464,312	0	1,714,922	0	0	2,042,943	706,447
SATELLITE HIGH SCHOOL ADDITION	128,941	0	128,941	0	0	0	0
SPACE COAST SCIENCE ADDITION	1,925,079	0	1,909,180	0	0	15,899	0
SPACE COAST IMPROVEMENT PHASE 1	2,280,285	0	2,280,285	0	0	0	0
ENDEAVOUR ELEMENTARY SITE IMPROVEMENT	247,820	0	219,650	0	0	0	28,170
CROTON ELEMENTARY SCHOOL ADDITION	1,250,000	0	750,000	0	0	500,000	0
SABAL ELEMENTARY SCHOOL ADDITION	1,250,000	0	750,000	0	0	500,000	0
CLASS SIZE REDUCTION	12,813,233	0	0	0	0	0	12,813,233
FIRE / SAFETY, ADA, & ASBESTOS	284,925	0	0	250,000	34,925	0	0
SAFETY TO LIFE - VARIOUS	611,530	0	0	423,791	187,739	0	0
PAVING - VARIOUS	354,537	300,000	54,537	0	0	0	0
KITCHEN EQUIPMENT	250,000	250,000	0	0	0	0	0
REMODEL / RENOVATE - VARIOUS	5,399,154	1,650,000	144,163	1,940,729	1,664,262	0	0
HVAC PROJECTS	4,747,784	1,820,000	2,540,176	0	1,179	0	386,429
MAJOR MAINTENANCE	1,920,396	1,200,000	720,396	0	0	0	0
PORTABLE RELOCATION	619,890	0	319,890	0	0	0	300,000
HEALTH & SAFETY	5,957,581	3,750,000	2,180,339	0	24,762	0	2,481
CUSTODIAL EQUIPMENT	298,426	250,000	48,426	0	0	0	0
FAST TEAMS	1,049,992	1,000,000	49,992	0	0	0	0
FPL FOR SECURITY TENANTS	49,741	0	49,741	0	0	0	0
STORM RECOVERY PROJECT	24,213	0	24,213	0	0	0	0
TOTALS BEFORE TRANSFERS AND OTHER USES	94,157,243	20,398,914	17,981,767	6,428,636	2,387,281	30,215,240	16,745,405
RAN PRINCIPAL REPAYMENT	14,450,000	7,360,000	0	0	0	0	7,090,000
RAN INTEREST PAYMENT	433,500	433,500	0	0	0	0	0
TRANSFER - DEBT SERVICE	13,869,751	13,869,751	0	0	0	0	0
TOTALS AFTER TRANSFERS AND OTHER USES	122,910,494	42,062,165	17,981,767	6,428,636	2,387,281	30,215,240	23,835,405
RESERVED / UNDESIGNATED	4,374,232	0	393,681	0	174,969	1,880,920	1,924,662
UNRESERVED / UNDESIGNATED	228,878	0	0	0	0	0	228,878
GRAND TOTAL	127,513,604	42,062,165	18,375,448	6,428,636	2,562,250	32,096,160	25,988,945

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2003-04
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-03	ACTUAL FUNDS AVAILABLE 6-30-03	ACTUAL FUND BALANCE 6-30-03
RESERVED FOR:			
KITCHEN VENT / HVAC SYSTEM - VARIOUS	9,011	13	9,024
LEGAL ADVERTISEMENTS	0	36,987	36,987
SCHOOL BUS REPLACEMENT	1,115,379	3,650	1,119,029
VEHICLES - OTHER	30,450	5,626	36,076
ROOFING - VARIOUS	0	48,231	48,231
PORTABLE LEASE	232,207	178,019	410,226
BAYSIDE HIGH SCHOOL	2,500	0	2,500
SCHOOL / PORTABLE FURNITURE REPLACEMENT	37,549	66,507	104,056
CHARTER SCHOOL SIT PROJECT	0	37,510	37,510
OTHER PROJECTS DISTRICT WIDE	0	0	0
WIRELESS WIDE-AREA-NET	42,680	1,367	44,047
PORTABLE CLASSROOM REPLACEMENT	0	15,148	15,148
SPACE COAST MS TRANSITION	11,809	12,881	24,690
EDGEWOOD MS TRANSITION	0	17,940	17,940
KITCHEN FLOORING - PLUMBING	334,537	1,886,756	2,221,293
SPACE COAST & 2 SCHOOL OF CHOICE	359,699	190,692	550,391
RE-LOCATABLE CLASSROOMS	491,257	0	491,257
MAINTENANCE PROJECTS "PROJECT F"	0	0	0
BUS COMPOUND / 520 UPGRADE	0	36,086	36,086
ROY ALLEN REPLACEMENT SCHOOL	245	7,313	7,558
AUDUBON ELEMENTARY RE-ROOF	12,985	0	12,985
ENDEAVOUR ELEMENTARY RE-ROOF	15,964	3,572	19,536
MILA ELEMENTARY RE-ROOF	32,635	9,394	42,029
NORMANDY DEVEREUX CENTER RE-ROOF	108,652	63	108,715
SATURN ELEMENTARY RE-ROOF	155,112	9,051	164,162
ELEMENTARY SCHOOL "Q"	32,013	11,871,714	11,903,727
MANATEE ELEMENTARY SCHOOL	2,260,917	383,438	2,644,355
JUPITER ELEMENTARY SCHOOL ADDITION	213,450	3,037	216,486
MILA ELEMENTARY SCHOOL ADDITION	120,468	1,239	121,706
COLUMBIA ELEMENTARY SCHOOL ADDITION	508,460	7,205	515,665
ENDEAVOUR ELEMENTARY SCHOOL ADDITION	854,957	14,360	869,317
MCAULIFFE ELEMENTARY SCHOOL ADDITION	731,866	13,093	744,959
TROPICAL ELEMENTARY SCHOOL ADDITION	420,822	9,437	430,259
DISCOVERY ELEMENTARY SCHOOL ADDITION	625,639	2,105	627,744
UNIVERSITY PARK ELEMENTARY SCHOOL ADDITION	779,444	11,252	790,695
LEWIS CARROLL ELEMENTARY SCHOOL ADDITION	852,614	16,832	869,447
GEMINI ELEMENTARY SCHOOL ADDITION	705,989	6,993	712,982
PORT MALABAR ELEMENTARY SCHOOL ADDITION	354,630	2,770	357,400

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2003-04
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-03	ACTUAL FUNDS AVAILABLE 6-30-03	ACTUAL FUND BALANCE 6-30-03
PALM BAY ELEMENTARY SCHOOL ADDITION	682,648	6,792	689,440
MIMS ELEMENTARY SCHOOL ADDITION	969,178	6,137	975,315
CAMBRIDGE ELEMENTARY SCHOOL ADDITION	677,694	10,220	687,914
INDIALANTIC ELEMENTARY SCHOOL ADDITION	1,070,447	31,345	1,101,792
RIVERVIEW ELEMENTARY SCHOOL ADDITION	234,685	2,984	237,669
TURNER ELEMENTARY SCHOOL ADDITION	1,265,814	16,855	1,282,669
GARDENDALE ELEMENTARY SCHOOL ADDITION	944,655	12,056	956,712
EDGEWOOD MIDDLE SCHOOL ADDITION	834,497	40,461	874,959
WEST SHORE JR / SR HIGH SCHOOL ADDITION	314,034	37,302	351,335
COCOA BEACH JR / SR HIGH SCHOOL ADDITION	660,283	54,069	714,352
PALM BAY HIGH SCHOOL ADDITION	26,099	4,438,213	4,464,312
SATELLITE HIGH SCHOOL ADDITION	106,588	22,353	128,941
SPACE COAST SCIENCE ADDITION	1,279,572	645,507	1,925,079
SPACE COAST IMPROVEMENT PHASE 1	644,037	1,636,248	2,280,285
ENDEAVOUR ELEMENTARY SITE IMPROVEMENT	247,820	0	247,820
CROTON ELEMENTARY SCHOOL ADDITION	0	1,250,000	1,250,000
SABAL ELEMENTARY SCHOOL ADDITION	0	1,250,000	1,250,000
CLASS SIZE REDUCTION	0	0	0
FIRE / SAFETY, ADA, & ASBESTOS	4,440	30,485	34,925
SAFETY TO LIFE - VARIOUS	21,228	166,511	187,739
PAVING - VARIOUS	54,537	0	54,537
KITCHEN EQUIPMENT	0	0	0
REMODEL / RENOVATE - VARIOUS	1,700,527	107,898	1,808,425
HVAC PROJECTS	709,974	1,837,810	2,547,784
MAJOR MAINTENANCE	281,633	438,763	720,396
PORTABLE RELOCATION	255,373	64,517	319,890
HEALTH & SAFETY	1,917,488	290,092	2,207,581
CUSTODIAL EQUIPMENT	42,201	6,225	48,426
FAST TEAMS	0	49,992	49,992
FPL FOR SECURITY TENANTS	298	49,443	49,741
STORM RECOVERY PROJECT	3,263	20,951	24,213
SUBTOTAL	26,402,953	27,433,507	53,836,460
RESERVED / UNDESIGNATED	0	4,374,232	4,374,232
UNRESERVED / UNDESIGNATED	0	228,878	228,878
GRAND TOTAL	26,402,953	32,036,617	58,439,570

INTERNAL SERVICE FUND BUDGET

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

ENTERPRISE FUND BUDGET

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

INSURANCE TRUST FUND BUDGET

PROJECTED REVENUE

	2003-04 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & GENERAL LIABILITY	TOTAL
PREMIUMS	50,120,908	5,186,636	55,307,544
INTEREST	<u>1,840</u>	<u>124,479</u>	<u>126,319</u>
TOTAL ESTIMATED REVENUES	50,122,748	5,311,115	55,433,863
FUND BALANCES, JULY 1	3,841,568	4,715,496	8,557,063
TOTAL PROJECTED REVENUES AND FUND BALANCES	53,964,316	10,026,611	63,990,927

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2003-04 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKER'S COMP. & GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	30,227	38,911	69,138
161 HOURLY SALARY	167,903	19,593	187,496
191 TEMPORARIES SALARY	0	0	0
SALARIES TOTAL	198,130	58,504	256,634
210 RETIREMENT	14,464	4,323	18,787
220 FICA	15,157	4,440	19,597
231 LIFE INSURANCE	4,279	127	4,406
232 HOSPITALIZATION	33,696	3,833	37,529
235 HMO Insurance	0	3,834	3,834
236 OPTION 3	0	394	394
237 VISION	325	68	393
238 SECTION 125 CREDIT	1,200	250	1,450
241 WORKER COMPENSATION	2,712	571	3,283
BENEFITS TOTAL	71,833	17,840	89,673
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	480,000	9,000	489,000
316 MANAGED CARE ARRANGEMENT COSTS	0	80,000	80,000
331 TRAVEL IN-COUNTY	1,501	811	2,312
332 TRAVEL OUT-OF-COUNTY	1,200	2,650	3,850
360 RENTAL	1,400	0	1,400
391 PRINTING	13,900	1,250	15,150
511 SUPPLIES	4,000	1,284	5,284
641 FURNITURE, FIXTURES, EQUIP. >\$750	0	4,000	4,000
642 FURNITURE, FIXTURES, EQUIP. <\$750	1,600	0	1,600
643 COMPUTER HARDWARE >\$750	0	4,000	4,000
644 COMPUTER HARDWARE <\$750	1,200	0	1,200
692 COMPUTER SOFTWARE <\$750	1,000	0	1,000
720 DEBT SERVICE-INTEREST PAYMENTS	2,501	0	2,501
737 DUES AND FEES	10,000	400	10,400
739 BANK CHARGES	1,501	0	1,501
772 CLAIMS EXPENSE	46,708,704	4,289,496	50,998,200
779 ADMINSTRATIVE FEES	1,557,475	358,068	1,915,543
780 EXCESS WORKER'S COMP. POLICY	0	302,825	302,825
OTHER EXPENSES TOTAL	48,785,982	5,203,784	53,989,766
TOTAL EXPENDITURES	49,055,945	5,280,128	54,336,073
FUND BALANCE, JUNE 30	4,908,371	4,746,483	9,654,854
TOTAL EXPENDITURES AND FUND BALANCE	53,964,316	10,026,611	63,990,927

ENTERPRISE FUND BUDGET

PROJECTED REVENUE

	TENTATIVE BUDGET	
	2003-04 PROJECTED	TOTAL
FEES	5,846,950	5,846,950
INTEREST	<u>600</u>	<u>600</u>
TOTAL ESTIMATED REVENUES	5,847,550	5,847,550
FUND BALANCES, JULY 1	1,405,016	1,405,016
TOTAL PROJECTED REVENUES AND FUND BALANCES	7,252,566	7,252,566

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	TENTATIVE BUDGET	
	2003-04 PROJECTED	TOTAL
161 HOURLY SALARY	1,612,568	1,612,568
181 EAP SALARY	<u>1,209,064</u>	<u>1,209,064</u>
SALARIES TOTAL	2,821,632	2,821,632
210 RETIREMENT	238,308	238,308
220 FICA	279,867	279,867
231 LIFE INSURANCE	3,982	3,982
232 HOSPITALIZATION	589,035	589,035
237 VISION	9,030	9,030
238 SECTION 125 CREDIT	23,718	23,718
241 WORKER COMPENSATION	23,082	23,082
243 WORKER COMPENSATION	<u>3,367</u>	<u>3,367</u>
BENEFITS TOTAL	1,170,388	1,170,388
511 SUPPLIES	861,155	861,155
642 FURN/FIXT/EQUIP	583,920	583,920
799 INDIRECT COST	<u>297,131</u>	<u>297,131</u>
OTHER EXPENSES TOTAL	1,742,206	1,742,206
TOTAL EXPENDITURES	5,734,227	5,734,227
FUND BALANCE, JULY 1	1,518,339	1,518,339
TOTAL EXPENDITURES AND FUND BALANCE	7,252,566	7,252,566

APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

FEFP Formula

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

FTE Dollars

FTE Dollars = Number of Weighted FTE x BSA x 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.

FTE Student

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

Function

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

Fund

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances. Funds are segregated for the purpose of carrying out specific activities of a school district in accordance with special regulations and restrictions. All money

received, expended or reserved by a school system is classified and defined by this dimension.

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the 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 \$3.5 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

Program Category

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

Required Local Effort

Florida Statutes require a local effort equal to 5.722 mills in ad valorem taxes.

RLE = Required Local Effort. $RLE = 95\% \times \text{assessed value of non-exempt properties} \times .005722$

Revenue

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

Weighted FTE Program

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

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
Secondary Education

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

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

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

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

Ms. Bonnie L. Mozingo, Director
Office of
Compensation & Benefits

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

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2700 Judge Fran Jamieson Way
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