



2005-06

ADOPTED TENTATIVE BUDGET

ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 8, 2005

SCHOOL BOARD OF BREVARD COUNTY

Educational Services Facility
2700 Judge Fran Jamieson Way
Viera, FL 32940-6699

SUPERINTENDENT

Dr. Richard A. DiPatri

SCHOOL BOARD MEMBERS

Larry Hughes, Chairman

Robert Jordan, Vice Chairman

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Janice Kershaw

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**ADOPTED TENTATIVE BUDGET
2004-05 versus 2005-06**

FUND	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	476,190,744	502,306,566	26,115,822	5.48
SPECIAL REVENUE	70,807,744	76,355,591	5,547,847	7.84
DEBT SERVICE	22,275,274	30,498,626	8,223,352	36.92
CAPITAL OUTLAY	<u>162,430,227</u>	<u>332,091,899</u>	<u>169,661,672</u>	<u>104.45</u>
SUB TOTAL	731,703,989	941,252,682	209,548,693	28.64
LESS TRANSFERS	<u>16,026,441</u>	<u>23,600,546</u>	<u>7,574,105</u>	<u>47.26</u>
TOTAL	715,677,548	917,652,136	201,974,588	28.22
INTERNAL SERVICE	79,575,729	84,702,046	5,126,317	6.44
ENTERPRISE	7,466,934	8,851,577	1,384,643	18.54

	ACTUAL 2004-05 MILLAGE	PROPOSED 2005-06 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.529	5.203	-0.326	-5.90
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.155	0.250	0.095	61.29
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	8.194	7.963	-0.231	-2.82

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2005-2006**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
REVENUES							
Federal Sources	3,272,568	52,316,515	0	0	55,589,083	0	0
State Sources	279,296,217	478,025	2,454,250	8,850,551	291,079,043	0	0
Local Sources	180,110,188	14,036,802	78,700	71,459,399	265,685,089	57,195,983	6,797,621
TOTAL REVENUES	462,678,973	66,831,342	2,532,950	80,309,950	612,353,215	57,195,983	6,797,621
Transfers In	0	0	23,600,546	0	23,600,546	0	0
Nonrevenue Sources	0	0	0	157,314,753	157,314,753	0	0
Fund Balance - July 1, 2005	39,627,592	9,524,249	4,365,130	94,467,196	147,984,167	27,506,063	2,053,955
TOTAL REVENUES AND BALANCES	502,306,565	76,355,591	30,498,626	332,091,899	941,252,681	84,702,046	8,851,576
EXPENDITURES							
Instruction	268,139,248	19,835,719	0	0	287,974,967	0	0
Pupil Personnel Services	12,791,050	6,503,358	0	0	19,294,408	0	0
Instructional Media Services	10,830,832	147,657	0	0	10,978,489	0	0
Instructional & Curriculum Development	8,800,353	8,823,042	0	0	17,623,395	0	0
Instructional Staff Training	1,117,789	3,835,576	0	0	4,953,365	0	0
Board of Education	941,641	0	0	0	941,641	0	0
General Administration	1,904,841	717,462	0	0	2,622,303	0	0
School Administration	31,784,416	39,613	0	0	31,824,029	0	0
Facilities Acquisition & Construction	1,021,105	9,280	0	264,408,776	265,439,161	0	0
Fiscal Services	1,893,699	0	0	0	1,893,699	0	0
Food Services	0	28,453,509	0	0	28,453,509	0	0
Central Services	9,934,909	594,798	0	0	10,529,707	55,169,413	0
Pupil Transportation Services	17,566,502	233,869	0	0	17,800,371	0	0
Operation of Plant	41,831,794	36,000	0	0	41,867,794	0	0
Maintenance of Plant	5,059,171	0	0	0	5,059,171	0	0
Community Services	18,029	0	0	0	18,029	0	7,756,013
Debt Service	550,000	0	25,845,522	35,387,358	61,782,880	0	0
TOTAL EXPENDITURES	414,185,379	69,229,883	25,845,522	299,796,134	809,056,918	55,169,413	7,756,013
Transfers Out	0	0	0	23,600,546	23,600,546	0	0
Reserved Fund Balance	88,121,186	0	4,653,104	5,244,004	98,018,294	0	0
Unreserved Fund Balance	0	7,125,708	0	3,451,215	10,576,923	29,532,633	1,095,564
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	502,306,565	76,355,591	30,498,626	332,091,899	941,252,681	84,702,046	8,851,577

2005-06 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2004-05	2005-06	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.529	5.203	-0.326	-5.90
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.155	0.250	0.095	61.29
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	8.194	7.963	-0.231	-2.82
TAX ROLL (NON-EXEMPT)	\$25,334,959,340	\$30,925,999,423	\$5,591,040,083	22.07
VALUE OF 1.000 MILL	\$24,068,211	\$29,379,699	\$5,311,488	22.07
STUDENT DATA, including charter schools:				
MEMBERSHIP	75,216	76,250	1,034	1.37
UNWEIGHTED FTE (FTE)*	73,415.69	74,449.46	1,033.77	1.41
WEIGHTED FTE (WFTE)*	81,062.10	81,772.38	710.28	0.88
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$442,988,042	\$462,678,973	\$19,690,931	4.45
BEGINNING BALANCES	<u>\$33,202,702</u>	<u>\$39,627,592</u>	<u>\$6,424,890</u>	<u>19.35</u>
TOTAL AVAILABLE FUNDS	\$476,190,744	\$502,306,565	\$26,115,821	5.48
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$6,486.23	\$6,746.95	\$260.72	4.02
AVAILABLE FUNDS PER WEIGHTED FTE	\$5,874.39	\$6,142.74	\$268.35	4.57
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,670.26	\$3,742.42	\$72.16	1.97
DISTRICT COST DIFFERENTIAL (DCD)	0.9755	0.9804	0.0049	0.50
STATE CATEGORICAL FUNDS	\$88,446,692	\$102,189,469	\$13,742,777	15.54
CATEGORICALS AS % OF STATE DOLLARS	32.54%	36.59%	4.05%	12.44

2005-06 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2004-05	PROJECTED 2005-06	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,866.69	4,945.88	79.19	1.63
OTHER TEACHERS	256.90	257.90	1.00	0.39
INSTRUCTIONAL SUPPORT	34.00	36.00	2.00	5.88
ADMINISTRATIVE	227.50	231.00	3.50	1.54
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,279.19</u>	<u>3,300.56</u>	<u>21.37</u>	<u>0.65</u>
TOTAL FOR SCHOOLS	8,665.28	8,772.34	107.06	1.24
DEPARTMENTS				
ADMINISTRATIVE	40.00	40.00	0.00	0.00
SUPPORT SERVICES	<u>326.41</u>	<u>328.41</u>	<u>2.00</u>	<u>0.61</u>
TOTAL FOR DEPARTMENTS (does not include board members)	366.41	368.41	2.00	0.55
DISTRICT TOTAL:	9,031.69	9,140.75	109.06	1.21

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 \$3.9 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 2004-05	PROJECTED Alloc Units 2005-2008	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,671.41	4,749.60	78.19	51.96%
Staffing Specialist	36.00	36.00	0.00	0.39%
Resource Teachers	83.00	86.00	3.00	0.94%
Adult Ed Resource Teachers	8.64	8.64	0.00	0.09%
Adult Ed Teachers	67.64	65.64	-2.00	0.72%
SUB-TOTAL	4,866.69	4,945.88	79.19	54.11%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	164.85	164.65	-0.20	1.80%
Media Specialists	92.05	93.25	1.20	1.02%
SUB-TOTAL	256.90	257.90	1.00	2.82%
INSTRUCTIONAL SUPPORT				
Psychologists	29.00	31.00	2.00	0.34%
Child Find Specialists	5.00	5.00	0.00	0.05%
SUB-TOTAL	34.00	36.00	2.00	0.39%
ADMINISTRATIVE				
Principals	83.00	84.00	1.00	0.92%
Assistant Principals/12 month	50.00	52.00	2.00	0.57%
Assistant Principal/Dean-10 month	42.00	42.00	0.00	0.46%
Assistant Principals Elem/10 month	52.50	53.00	0.50	0.58%
SUB-TOTAL	227.50	231.00	3.50	2.53%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	772.87	787.75	14.88	8.62%
Bus Drivers/Attendants	416.55	419.55	3.00	4.59%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.03%
Behavior Analyst-EAP	17.00	17.00	0.00	0.19%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	34.50	35.00	0.50	0.38%
Cafeteria	492.60	480.26	-12.34	5.25%
Custodial	654.85	654.85	0.00	7.16%
Class Crafts and Services	246.80	246.80	0.00	2.70%
Clerical	451.75	457.75	6.00	5.01%
Child Care Coord/Asst	188.27	197.60	9.33	2.16%
SUB-TOTAL	3,279.19	3,300.56	21.37	36.11%
SCHOOLS TOTAL	8,665.28	8,772.34	107.06	95.97%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2004-2005	PROJECTED Alloc Units 2005-2006	Difference	Percent of 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	0.04%
Directors/Managers/Coordinators	28.00	28.00	0.00	0.31%
SUB-TOTAL	40.00	40.00	0.00	0.44%
SUPPORT SERVICES				
Executive/Administrative/Professional	117.00	119.00	2.00	1.30%
Cafeteria	4.88	4.88	0.00	0.05%
Clerical	175.99	175.99	0.00	1.93%
Classified Crafts and Services	28.54	28.54	0.00	0.31%
SUB-TOTAL	326.41	328.41	2.00	3.59%
NON-SCHOOL TOTAL	366.41 *	368.41 *	2.00	4.03%
DISTRICT TOTALS	9,031.69	9,140.75	109.06	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

09/08/2005

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2004-05 ADOPTED REVENUE	2004-05 AMENDED REVENUE	2005-06 PROJECTED REVENUE	2004-05 AMENDED VS 2005-06 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,472,568	1,805,976	1,872,568	66,592	3.69
3202 MEDICAID REIMBURSEMENT	900,000	1,395,823	1,400,000	4,177	0.30
3290 OTHER FEDERAL THROUGH STATE	0	757	0	-757	-100.00
TOTAL FEDERAL	2,372,568	3,202,555	3,272,568	70,013	2.19
STATE SOURCES					
3310 F.E.F.P.	161,776,037	153,860,779	147,165,893	-6,694,886	-4.35
3310 SAFE SCHOOLS	1,983,515	1,978,511	1,894,559	-83,952	-4.24
3310 SUPPLEMENTAL INSTRUCTION	21,075,614	21,075,614	21,335,028	259,414	1.23
3310 ESE GUARANTEED ALLOCATION	29,258,610	29,258,610	29,700,374	441,764	1.51
3310 SUMMER READING	709,514	709,514	0	-709,514	-100.00
3310 READING ALLOCATION	0	0	2,377,730	2,377,730	0.00
3310 DISCRETIONARY EQUALIZATION .25 MILL	0	0	99,762	99,762	0.00
3315 WORKFORCE DEVELOPMENT	2,764,031	2,764,031	2,900,682	136,651	4.94
3318 ADULTS WITH DISABILITIES	600,064	600,064	600,685	621	0.10
3323 C.O. & D.S.	38,954	40,481	40,481	0	0.00
3334 FL TEACHER LEAD PROGRAM	467,450	467,450	498,236	30,786	6.59
3336 INSTRUCTIONAL MATERIALS	6,636,010	6,370,391	6,695,407	325,016	5.10
3343 STATE LICENSE TAX	200,000	242,598	200,000	-42,598	-17.56
3344 LOTTERY ENHANCEMENT	2,869,692	4,028,657	3,990,718	-37,939	-0.94
3354 TRANSPORTATION	11,142,499	11,633,576	12,009,877	376,301	3.23
3355 CLASS SIZE REDUCTION	27,116,873	26,778,989	41,633,846	14,854,857	55.47
3361 SCHOOL RECOGNITION	6,714,130	5,300,052	5,300,052	0	0.00
3372 PREKINDERGARTEN	125,317	125,317	125,317	0	0.00
3375 PUBLIC SCHOOL TECHNOLOGY	1,415,462	1,397,026	1,389,458	-7,568	-0.54
3376 TEACHER TRAINING	1,020,648	1,013,099	500,956	-512,143	-50.55
3397 CHARTER SCHOOL CAPITAL OUTLAY	868,908	835,412	837,156	1,744	0.21
3399 MISCELLANEOUS STATE	0	3,368,989	0	-3,368,989	-100.00
TOTAL STATE	276,783,328	271,849,160	279,296,217	7,447,057	2.74

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2004-05 ADOPTED REVENUE	2004-05 AMENDED REVENUE	2005-06 PROJECTED REVENUE	2004-05 AMENDED VS 2005-06 PROJECTED	
				AMOUNT	%
LOCAL SOURCES					
341X AD VALOREM	148,199,796	152,100,154	175,191,148	23,090,994	15.18
3424 TUITION	0	6,282	0	-6,282	-100.00
3425 RENT	145,000	50,328	145,000	94,672	188.11
3429 PURCHASE DISCOUNTS	0	10	0	-10	-100.00
343X INCOME/INVESTMENTS	850,000	1,963,576	1,850,000	-113,576	-5.78
346X ADULT STUDENT FEES	96,000	262,372	96,000	-166,372	-63.41
347X OTHER STUDENT FEES	130,000	425,712	130,000	-295,712	-69.46
3494 FEDERAL-INDIRECT	802,294	787,396	787,396	0	0.00
3499 FOOD SERVICE-INDIRECT	320,000	319,607	319,607	0	0.00
349X MISCELLANEOUS LOCAL	<u>1,091,037</u>	<u>1,925,408</u>	<u>1,591,037</u>	<u>-334,371</u>	<u>-17.37</u>
TOTAL LOCAL	151,634,127	157,840,844	180,110,188	22,269,344	14.11
OTHER FINANCING SOURCES					
3714 PREMIUM ON NOTE ISSUANCE	0	350,640	0	-350,640	-100.00
374X LOSS RECOVERABLES	<u>0</u>	<u>9,744,843</u>	<u>0</u>	<u>-9,744,843</u>	<u>-100.00</u>
TOTAL OTHER	0	10,095,483	0	-10,095,483	-100.00
TOTAL REVENUE	430,790,023	442,988,042	462,678,973	19,690,931	4.45
FUND BALANCE JULY 1:					
RESERVED	33,202,702	33,202,702	39,627,592	6,424,890	19.35
UNRESERVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	33,202,702	33,202,702	39,627,592	6,424,890	19.35
GRAND TOTAL	463,992,725	476,190,744	502,306,565	26,115,820	5.48

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2004-05	PROJECTED 2005-06	DIFFERENCE	% CHANGE
FTE	73,415.69	74,449.46	1,033.77	1.41
WEIGHTED FTE	81,062.10	81,772.38	710.28	0.88
BASE STUDENT ALLOCATION	\$3,670.26	\$3,742.42	\$72.16	1.97
DISTRICT COST DIFFERENTIAL	0.9755	0.9804	0.0049	0.50
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$290,229,768	\$300,028,469	\$9,798,701	3.38
SAFE SCHOOLS	\$1,978,511	\$1,894,559	-\$83,952	-4.24
ESE GUARANTEED ALLOCATION	\$29,258,610	\$29,700,374	\$441,764	1.51
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,075,614	\$21,335,028	\$259,414	1.23
DISCRETIONARY EQUALIZATION (.25 mills)	\$0	\$99,762	\$99,762	0.00
SUMMER READING	\$709,514	\$0	-\$709,514	-100.00
READING ALLOCATION	\$0	\$2,377,730	\$2,377,730	0.00
GROSS STATE AND LOCAL FEFP	\$343,252,017	\$355,435,922	\$12,183,905	3.55
REQUIRED LOCAL EFFORT/FEES	-\$133,073,141	-\$152,862,576	-\$19,789,435	14.87
GROSS STATE FEFP	\$210,178,876	\$202,573,346	-\$7,605,530	-3.62
PRIOR YEAR ADJUSTMENT	-\$552,277	\$0	\$552,277	-100.00
MCKAY SCHOLARSHIPS	-\$2,743,571	\$0	\$2,743,571	-100.00
NET STATE DOLLARS	\$206,883,028	\$202,573,346	-\$4,309,682	-2.08

ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2004-05	PROJECTED 2005-06	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$25,334,959,340	\$30,925,999,423	\$5,591,040,083	22.07
95% OF VALUE	\$24,068,211,373	\$29,379,699,452	\$5,311,488,079	22.07
REQUIRED LOCAL EFFORT	\$133,073,141	\$152,862,576	\$19,789,436	14.87
LOCAL TAX DOLLARS - DISCRETIONARY	\$12,274,788	\$14,983,647	\$2,708,859	22.07
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$3,730,573	\$7,344,925	\$3,614,352	96.88
TOTAL LOCAL TAXES	\$149,078,502	\$175,191,148	\$26,112,646	17.52
VALUE OF 1 MILL	\$24,068,211	\$29,379,699	\$5,311,488	22.07

2004-05 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 5/05

2005-06 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/05

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS. 2005-06 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	17,367,687	18,830,840	17,599,607	17,869,087	269,481	1.53
121 TEACHER SALARY	186,237,572	200,193,002	203,752,647	195,864,504	-7,888,143	-3.87
123 SUPPLEMENTS	2,948,813	3,526,584	3,676,696	3,091,843	-584,853	-15.91
141 SUBSTITUTE SALARY	4,152,191	4,166,482	3,829,081	3,989,450	160,369	4.19
161 HOURLY SALARY	42,481,843	46,333,017	49,531,806	45,455,361	-4,076,445	-8.23
171 SCHOOL BOARD SALARY	170,860	171,173	170,860	170,860	0	0.00
181 EAP SALARY	6,403,625	6,730,465	6,640,996	6,749,353	108,356	1.63
191 TEMPORARY SALARY	148,870	111,410	151,299	136,547	-14,752	-9.75
1XX SALARIES TOTAL	259,911,461	280,062,974	285,352,993	273,327,005	-12,025,988	-4.21
210 RETIREMENT	18,890,615	20,059,673	19,928,979	21,108,887	1,179,908	5.92
220 FICA	19,418,265	20,134,157	20,569,594	20,499,367	-70,227	-0.34
231 LIFE INSURANCE	509,417	586,963	533,312	611,309	77,997	14.63
232 HOSPITALIZATION	36,587,968	33,448,087	35,142,913	35,893,046	750,132	2.13
236 OPT-OUT	881,861	966,157	958,233	915,797	-42,436	-4.43
237 VISION	385,821	387,677	383,238	371,492	-11,746	-3.06
238 125 CREDIT	1,412,278	1,319,912	1,419,287	1,408,744	-10,542	-0.74
241 WORK. COMP. - GENERAL	2,318,546	2,573,699	2,378,272	2,437,022	58,750	2.47
242 WORK. COMP. - BUS DRIVER	544,282	570,953	610,869	583,612	-27,257	-4.46
243 WORK. COMP. - MAINTENANCE	928,043	1,259,238	1,166,576	1,058,938	-107,637	-9.23
244 WORK. COMP. - CAFETERIA	2,514	38,243	177	0	-177	-100.00
250 UNEMPLOYMENT	275,000	187,951	275,000	275,000	0	0.00
2XX FRINGE TOTAL	82,154,612	81,532,709	83,366,448	85,163,214	1,796,765	2.16
311 LEGAL SERVICES	232,903	267,092	272,903	282,903	10,000	3.66
312 PROFESSIONAL/TECHNICAL	9,303,005	21,809,285	23,351,287	9,824,095	-13,527,192	-57.93
314 MEDICAL TESTS	79,250	99,026	114,700	79,250	-35,450	-30.91
315 REIMBURSE TUITION AND BOOKS	8,000	1,991	5,635	8,000	2,366	41.98
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	2,770,563	2,762,497	2,770,563	2,770,663	100	0.00
323 LIABILITY INSURANCE	658,354	658,354	658,354	658,354	0	0.00
324 FIDELITY BOND INSURANCE	25,700	8,101	25,000	25,700	700	2.80
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	209,443	137,336	265,302	204,228	-61,074	-23.02
332 TRAVEL - OUT-OF-COUNTY	569,914	534,192	850,508	486,433	-364,075	-42.81

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS. 2005-06 TENTATIVE	
					AMOUNT	%
351 REPAIR - INSTRUCTIONAL	40,387	59,341	98,129	39,643	-58,486	-59.60
352 REPAIR - NON-INSTRUCTIONAL	383,251	120,155	478,569	339,126	-139,443	-29.14
353 MAINFRAME MAINTENANCE	185,000	127,348	135,650	185,000	49,350	36.38
354 SPECIALIZED SERVICES	270,500	3,179,918	3,305,586	1,015,500	-2,290,086	-69.28
360 RENTALS	1,458,917	1,883,724	1,548,775	1,557,301	8,526	0.55
361 SOFTWARE RENTAL	186,974	240,807	270,807	186,974	-83,833	-30.96
363 HARDWARE LEASE	120,000	168,107	235,791	120,000	-115,791	-49.11
371 TELEPHONE BASE	660,079	1,067,391	200,332	535,956	335,624	167.53
372 TELEPHONE LONG DISTANCE	76,251	38,999	94,450	61,991	-32,459	-34.37
373 POSTAGE	248,057	233,867	293,080	237,329	-55,751	-19.02
374 TELEPHONE EQUIPMENT	408,354	411,112	902,480	610,819	-291,661	-32.32
384 WATER	763,224	582,001	1,252,612	821,700	-430,912	-34.40
385 REFUSE	713,087	558,201	1,212,605	744,219	-468,386	-38.63
386 RECYCLING	35,000	83,065	46,507	35,000	-11,507	-24.74
387 SEWER	975,306	757,631	1,548,409	1,001,394	-547,015	-35.33
388 LANDFILL	419,269	402,891	423,007	445,140	22,133	5.23
391 PRINTING	477,288	516,365	622,145	476,711	-145,434	-23.38
393 DRY CLEANING	3,000	6,412	6,412	4,000	-2,412	-37.61
394 LINEN SERVICE	47,850	61,387	69,151	49,350	-19,801	-28.63
395 PEST CONTROL	245,811	246,862	280,255	244,435	-35,820	-12.78
397 ISOLATED TRANSPORTATION	8,000	4,796	8,000	8,000	0	0.00
399 PRINTING CHARGE-BACK	-475,000	-684,824	-505,000	-535,000	-30,000	5.94
3XX PURCHASED SERVICES TOTAL	21,435,003	36,670,694	41,169,269	22,851,480	-18,317,789	-44.49
410 NATURAL GAS	142,386	241,036	122,154	155,990	33,836	27.70
420 BOTTLED GAS	56,765	80,688	24,307	66,368	42,061	173.04
430 ELECTRICITY	9,476,520	10,313,609	10,405,769	9,895,988	-509,781	-4.90
440 FUEL OIL	17,705	22,441	65,629	16,948	-48,681	-74.18
450 GASOLINE	195,844	280,373	286,876	262,444	-24,432	-8.52
460 DIESEL	900,000	1,296,815	1,364,357	1,386,050	21,693	1.59
4XX ENERGY SERVICES TOTAL	10,789,220	12,234,962	12,269,092	11,783,788	-485,304	-3.96
511 SUPPLIES	6,399,419	7,823,171	10,983,217	7,932,081	-3,051,136	-27.78
515 FINANCIAL PROCESSING SUPPORT	22,000	13,786	20,341	22,000	1,659	8.15
516 INSTRUCTIONAL PROC. SUPPORT	25,800	26,420	26,292	25,800	-492	-1.87
521 NON-STATE ADOPTED TEXTBOOKS	3,334,005	1,300,593	2,534,859	3,105,332	570,473	22.51
522 STATE ADOPTED TEXTBOOKS	3,322,905	4,990,614	8,318,030	3,094,232	-5,223,798	-62.80

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS. 2005-06 TENTATIVE	
					AMOUNT	%
530 PERIODICALS	54,250	145,318	157,044	53,163	-103,881	-66.15
544 GREASE/OIL	26,605	29,933	30,042	26,605	-3,437	-11.44
550 REPAIR PARTS	524,136	517,428	522,039	524,136	2,097	0.40
560 TIRES/TUBES	153,016	145,210	145,025	153,016	7,991	5.51
594 UNIFORMS	<u>103,100</u>	<u>196,302</u>	<u>369,380</u>	<u>103,100</u>	<u>-266,280</u>	<u>-72.09</u>
5XX SUPPLIES/MATERIALS TOTAL	13,965,236	15,188,775	23,106,270	15,039,465	-8,066,805	-34.91
612 LIBRARY BOOKS -REPLACEMENT	534,038	754,738	882,966	499,907	-383,059	-43.38
621 A/V MATERIALS > \$750	52,430	4,489	35,591	149,367	113,776	319.67
622 A/V MATERIALS < \$750	59,232	133,379	208,500	47,812	-160,688	-77.07
631 NEW CONSTRUCTION - CONTRACTED OUT	0	63,864	63,864	0	-63,864	-100.00
632 LEASE PURCHASE AGREEMENT	0	0	8,650	0	-8,650	-100.00
633 NEW CONSTRUCTION - IN HOUSE	0	20,093	20,093	0	-20,093	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	1,678	3,950	0	-3,950	-100.00
635 NEW CONSTRUCTION - SURVEY TEST	0	0	171	0	-171	-100.00
641 FURN/FIXT/EQUIP > \$750	634,239	966,683	1,952,522	626,814	-1,325,708	-67.90
642 FURN/FIXT/EQUIP < \$750	342,107	1,183,307	1,547,121	341,790	-1,205,331	-77.91
643 COMPUTER HARDWARE > \$750	374,420	1,672,296	2,603,919	1,074,607	-1,529,312	-58.73
644 COMPUTER HARDWARE < \$750	140,142	489,472	577,574	827,470	249,896	43.27
651 SCHOOL BUSES	0	69,737	69,737	0	-69,737	-100.00
652 OTHER VEHICLES	474,615	618,638	618,638	186,000	-432,638	-69.93
671 SITE IMPROVEMENT - CONTRACTED	0	27,330	29,388	0	-29,388	-100.00
681 REMODEL - CONTRACTED	0	1,846,815	2,112,341	0	-2,112,341	-100.00
682 REMODEL - IN-HOUSE	73,183	57	2,657	73,183	70,526	2,654.35
684 REMODEL - PROF FEES	0	126,360	190,596	0	-190,596	-100.00
686 REMODEL - ADMIN	0	32,765	8,135	0	-8,135	-100.00
691 COMPUTER SOFTWARE > \$750	183,157	543,832	871,576	261,047	-610,529	-70.05
692 COMPUTER SOFTWARE < \$750	<u>90,445</u>	<u>306,957</u>	<u>404,711</u>	<u>226,781</u>	<u>-177,930</u>	<u>-43.96</u>
6XX CAPITAL OUTLAY TOTAL	2,958,008	8,862,490	12,212,699	4,314,778	-7,897,921	-64.67
729 TAN INTEREST	500,000	789,000	789,000	500,000	-289,000	-36.63
730 DEBT SERVICE FEES	50,000	55,851	55,851	50,000	-5,851	-10.48
737 DUES/FEES	542,344	692,837	1,070,890	671,446	-399,444	-37.30
738 FINGERPRINT FEES PAID	110,000	102,816	91,437	110,000	18,563	20.30
739 FISCAL BANK CHARGES	45,000	71,185	71,200	45,000	-26,200	-36.80

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS. 2005-06 TENTATIVE	
					AMOUNT	%
740 JUDGEMENTS/SETTLEMENTS	40,000	0	40,000	40,000	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	5,046	67,724	100,000	32,276	47.66
793 SBE ADMINISTRATIVE	38,954	40,481	40,481	38,192	-2,289	-5.66
794 FIELD TRIPS	122,558	246,304	190,835	150,011	-40,824	-21.39
795 MISCELLANEOUS EXPENSE	<u>1,000</u>	<u>7,026</u>	<u>460</u>	<u>1,000</u>	<u>540</u>	<u>117.39</u>
7XX OTHER EXPENDITURES TOTAL	1,549,856	2,010,548	2,417,879	1,705,649	-712,230	-29.46
972* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	90,961	828,900	737,940	811.27
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,415,462	0	352	0	-352	-100.00
FLORIDA FIRST START	24,359	0	0	12,065	12,065	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	208,244	0	161,664	188,264	26,600	16.45
STAFF DEVELOPMENT CATEGORICAL	85,909	0	164,745	261,601	96,856	58.79
TEACHER LEAD CATEGORICAL	467,450	0	38,435	498,236	459,801	1,196.30
SCHOOL RECOGNITION	6,714,130	0	0	5,300,052	5,300,052	0.00
SUMMER READING	709,514	0	0	0	0	0.00
READING ALLOCATION	0	0	0	551,482	551,482	0.00
ADULT DISABLED CATEGORICAL	0	0	5,567	1,814	-3,753	-67.41
CHARTER SCHOOLS	10,719,644	0	0	14,047,677	14,047,677	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	658,428	0	0	837,156	837,156	0.00
INTERNATIONAL BACCALAUREATE	296,490	0	0	133,384	133,384	0.00
OPTIONAL 7TH PERIOD	574,629	0	0	463,935	463,935	0.00
BREVARD FLORIDA VIRTUAL SCHOOL	0	0	4,000	90,000	86,000	2,150.00
MCKAY SCHOLARSHIPS	2,482,549	0	0	2,743,571	2,743,571	0.00
RENT	145,000	0	0	145,000	145,000	0.00
COURSE FEES	242,000	0	0	242,000	242,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
ADDITIONAL ENHANCEMENTS	1,759,319	0	0	1,513,055	1,513,055	0.00
EMPLOYEE COMPENSATION	<u>8,569,565</u>	<u>0</u>	<u>0</u>	<u>18,510,364</u>	<u>18,510,364</u>	<u>0.00</u>
972* OTHER APPROPRIATIONS TOTAL	37,976,628	0	465,725	48,443,594	47,977,869	10,301.76
SCHOOL/DEPARTMENT TOTAL	430,740,023	436,563,152	460,360,375	462,628,973	2,268,598	0.49

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS. 2005-06 TENTATIVE	
					AMOUNT	%
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
972 SCHOOL BOARD CONTINGENCIES	9,958,467	13,880,369	13,880,369	13,880,369	0	0.00
972 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
972 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	1,000,000	0	0	179,819	179,819	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
972 ENHANCEMENTS (EQUIPMENT/OTHER)	663,000	0	0	2,477,341	2,477,341	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>18,981,235</u>	<u>24,697,223</u>	<u>900,000</u>	<u>20,490,063</u>	<u>19,590,063</u>	<u>2,176.67</u>
	33,252,702	39,627,592	15,830,369	39,677,592	23,847,223	150.64
972* UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
DISTRICT TOTAL	463,992,725	476,190,744	476,190,744	502,306,565	26,115,821	5.48

* 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	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	192,233,695	216,291,173	229,394,795	198,363,786	-31,031,009	-13.53
5200 EXCEPTIONAL EDUCATION	55,684,005	55,502,027	57,243,993	60,479,876	3,235,883	5.65
5300 VOCATIONAL EDUCATION	7,390,634	7,907,071	7,956,198	7,626,759	-329,439	-4.14
5400 ADULT EDUCATION	1,383,351	1,406,020	1,534,518	1,509,425	-25,093	-1.64
5500 NON-FEFP	<u>143,544</u>	<u>907,818</u>	<u>1,183,013</u>	<u>159,403</u>	<u>-1,023,610</u>	<u>-86.53</u>
INSTRUCTIONAL TOTAL	256,835,229	282,014,111	297,312,517	268,139,248	-29,173,269	-9.81
6110 ATTENDANCE/SOCIAL WORK	903,429	800,907	1,141,404	1,019,182	-122,223	-10.71
6120 GUIDANCE	9,433,556	9,781,209	10,064,304	9,381,223	-683,081	-6.79
6130 HEALTH	1,006,231	1,468,472	1,481,297	1,064,146	-417,152	-28.16
6140 PSYCHOLOGICAL SERVICES	1,148,167	1,149,235	1,177,703	1,216,174	38,471	3.27
6150 PARENTAL INVOLVEMENT	106,644	114,204	115,823	110,325	-5,498	-4.75
6200 INSTRUCTIONAL MEDIA	10,570,854	11,691,665	11,774,824	10,830,832	-943,992	-8.02
6300 INSTRUCTIONAL CURR. DEVELOP.	6,176,701	7,604,111	7,636,883	8,800,353	1,163,470	15.23
6400 INSTRUCTIONAL STAFF TRAINING	<u>1,463,877</u>	<u>1,282,114</u>	<u>2,493,669</u>	<u>1,117,789</u>	<u>-1,375,880</u>	<u>-55.17</u>
INSTRUCTIONAL SUPPORT TOTAL	30,809,460	33,891,915	35,885,909	33,540,024	-2,345,884	-6.54
7100 BOARD OF EDUCATION	934,892	802,356	985,513	941,641	-43,871	-4.45
7200 GENERAL ADMINISTRATION	1,753,114	2,034,092	2,063,731	1,904,841	-158,890	-7.70
7300 SCHOOL ADMINISTRATION	30,611,017	31,694,065	31,742,434	31,784,416	41,982	0.13
7400 FACILITIES/ACQUISITION/CONST.	773,495	2,924,027	3,239,938	1,021,105	-2,218,833	-68.48
7500 FISCAL SERVICES	1,905,775	1,761,121	1,829,011	1,780,507	-48,504	-2.65
7600 FOOD SERVICE	0	185,875	185,875	0	-185,875	-100.00
7710 RESEARCH DEVELOPMENT	231,575	233,327	237,892	238,931	1,039	0.44
7720 INFORMATION SERVICES	518,928	665,812	684,061	659,636	-24,425	-3.57
7730 STAFF SERVICES	1,881,117	2,040,658	2,059,445	1,873,814	-185,631	-9.01
7731 ADMIN/CLASSIFIED INSERVICE	446,088	374,089	554,234	393,696	-160,538	-28.97
7750 DATA PROCESSING	4,314,711	4,361,931	5,337,660	4,625,673	-711,986	-13.34
7760 WAREHOUSE/PURCHASING	2,135,919	1,868,273	2,196,847	2,143,159	-53,688	-2.44
7800 TRANSPORTATION	15,760,346	16,686,986	16,887,924	17,566,502	678,578	4.02
7900 UTILITY/CUSTODIAL	39,331,559	43,190,423	46,355,848	40,786,142	-5,569,706	-12.02
7910 ENVIRONMENTAL SERVICES	1,028,720	996,485	1,039,131	1,045,652	6,521	0.63
8100 MAINTENANCE	1,997,436	8,201,064	8,535,613	4,199,840	-4,335,774	-50.80
8110 TRANSPORTATION MAINTENANCE	673,773	1,138,903	1,150,243	717,873	-432,370	-37.59
8120 TECHNOLOGY REPAIR	141,458	144,758	146,951	141,458	-5,493	-3.74
9100 COMMUNITY SERVICES	14,831	447,994	503,544	18,029	-485,515	-96.42
9200 DEBT SERVICE	550,000	844,851	844,851	550,000	-294,851	-34.90
9400 OVERHEAD	<u>113,954</u>	<u>60,036</u>	<u>115,481</u>	<u>113,192</u>	<u>-2,289</u>	<u>-1.98</u>
GENERAL SUPPORT TOTAL	105,118,706	120,657,126	126,696,224	112,506,107	-14,190,118	-11.20
SCHOOL/DEPARTMENT TOTAL	392,763,395	436,563,152	459,894,650	414,185,379	-45,709,271	-9.94

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
9400* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	90,961	828,900	737,940	811.27
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,415,462	0	352	0	-352	-100.00
FLORIDA FIRST START	24,359	0	0	12,065	12,065	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	208,244	0	161,664	188,264	26,600	16.45
STAFF DEVELOPMENT CATEGORICAL	85,909	0	164,745	261,601	96,856	58.79
TEACHER LEAD CATEGORICAL	467,450	0	38,435	498,236	459,801	1,196.30
SCHOOL RECOGNITION	6,714,130	0	0	5,300,052	5,300,052	0.00
SUMMER READING	709,514	0	0	0	0	0.00
READING ALLOCATION	0	0	0	551,482	551,482	0.00
ADULT DISABLED CATEGORICAL	0	0	5,567	1,814	-3,753	-67.41
CHARTER SCHOOLS	10,719,644	0	0	14,047,677	14,047,677	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	658,428	0	0	837,156	837,156	0.00
INTERNATIONAL BACCALAUREATE	296,490	0	0	133,384	133,384	0.00
OPTIONAL 7TH PERIOD	574,629	0	0	463,935	463,935	0.00
BREVARD FLORIDA VIRTUAL SCHOOL	0	0	4,000	90,000	86,000	2,150.00
MCKAY SCHOLARSHIPS	2,482,549	0	0	2,743,571	2,743,571	0.00
RENT	145,000	0	0	145,000	145,000	0.00
COURSE FEES	242,000	0	0	242,000	242,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
ADDITIONAL ENHANCEMENTS	1,759,319	0	0	1,513,055	1,513,055	0.00
EMPLOYEE COMPENSATION	8,569,565	0	0	18,510,364	18,510,364	0.00
OTHER APPROPRIATIONS TOTAL	37,976,628	0	465,725	48,443,594	47,977,869	10,301.76
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	9,958,467	13,880,369	13,880,369	13,880,369	0	0.00
9400 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9400 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	1,000,000	0	0	179,819	179,819	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9400 ENHANCEMENTS (EQUIPMENT/OTHER)	663,000	0	0	2,477,341	2,477,341	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	18,981,235	24,697,223	900,000	20,490,063	19,590,063	2,176.67
	33,252,702	39,627,592	15,830,369	39,677,592	23,847,223	150.64
9400* UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
DISTRICT TOTAL	463,992,725	476,190,744	476,190,744	502,306,565	26,115,821	5.48

* 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	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	245,789	256,573	256,410	257,538	1,129	0.44
9100 SUPERINTENDENT	290,805	351,805	347,936	299,577	-48,359	-13.90
9122 DISTRICT COMMUNICATIONS	648,467	846,286	856,191	776,289	-79,902	-9.33
9123 PRINTING SERVICES	342,977	163,259	379,483	338,529	-40,954	-10.79
9150 ATTORNEY	234,103	268,292	274,103	284,103	10,000	3.65
9170 DISTRICT/SCHOOL SECURITY	291,009	547,544	612,796	381,713	-231,084	-37.71
9180 SCHOOL CHOICE	<u>148,164</u>	<u>146,955</u>	<u>152,347</u>	<u>150,259</u>	<u>-2,088</u>	<u>-1.37</u>
SUPERINTENDENT TOTAL	2,201,315	2,580,713	2,879,265	2,488,008	-391,258	-13.59
9200 INSTRUCTIONAL SERVICES	513,157	554,759	544,637	526,550	-18,087	-3.32
9210 ELEMENTARY PROGRAMS	760,709	865,875	868,760	930,457	61,698	7.10
9212 TITLE I	0	9,971	0	0	0	0.00
9230 SECONDARY PROGRAMS	722,619	861,389	809,290	833,445	24,155	2.98
9240 ADULT EDUCATION	197,965	195,765	199,123	177,169	-21,954	-11.03
9250 ACCOUNTABILITY, TESTING & EVALUATION	279,406	274,864	290,022	285,123	-4,899	-1.69
9260 STUDENT SERVICES	380,752	431,948	401,796	455,582	53,786	13.39
9270 APPLIED TECH. & VOC. ED.	329,607	360,126	367,972	332,445	-35,527	-9.65
9280 ESE PROGRAM SUPPORT	268,362	303,762	348,586	259,426	-89,160	-25.58
9285 FDLRS	0	1,517	0	0	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	<u>86,996</u>	<u>81,647</u>	<u>86,812</u>	<u>81,464</u>	<u>-5,348</u>	<u>-6.16</u>
INSTRUCTIONAL SERVICES TOTAL	3,539,573	3,941,622	3,916,998	3,881,663	-35,336	-0.90
9300 FINANCIAL SERVICES	166,551	175,993	173,368	183,382	10,015	5.78
9310 ACCOUNTING SERVICES	1,114,314	1,119,936	1,133,842	1,167,476	33,634	2.97
9330 BUDGETING/COST ACCOUNTING	368,004	246,766	265,296	204,129	-61,167	-23.06
9340 TRANSPORTATION	5,448,248	6,118,624	6,342,140	5,719,826	-622,314	-9.81
9341 NORTH AREA TRANSPORTATION	2,415,216	2,799,132	2,524,688	2,689,575	164,888	6.53
9342 SOUTH AREA TRANSPORTATION	2,946,877	3,175,761	3,178,876	3,187,151	8,275	0.26
9343 CENTRAL AREA TRANSPORTATION	2,663,453	2,913,641	2,880,901	3,035,758	154,857	5.38
9344 MIDSOUTH AREA TRANSPORTATION	2,431,420	2,628,628	2,756,375	2,720,534	-35,841	-1.30
9350 INTERNAL AUDIT	214,482	210,523	208,001	215,191	7,190	3.46
9360 FOOD SERVICES	0	34,600	0	0	0	0.00
9370 RISK MANAGEMENT	69,105	86,314	54,342	104,874	50,532	92.99

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
9380 WAREHOUSE SERVICES	1,345,053	1,411,683	1,353,072	1,346,558	-6,514	-0.48
9830 FISCAL OVERHEAD	5,529,454	1,519,998	5,996,562	4,071,692	-1,924,870	-32.10
9850 SELF-INSURED RISK	0	607	0	0	0	0.00
9855 SELF-INSURED RISK	3,837,876	193,525	368,217	3,837,876	3,469,659	942.29
BUSINESS & FISCAL TOTAL	28,550,052	22,635,731	27,235,678	28,484,021	1,248,343	4.58
9400 HUMAN RESOURCES SERVICES	1,360,609	1,377,166	1,450,705	1,388,262	-62,443	-4.30
9420 LABOR RELATIONS	198,479	202,246	208,908	216,378	7,470	3.58
9421 EMPLOYEE COMPENSATION & BENEFITS	406,782	475,393	478,855	430,045	-48,810	-10.19
9480 CERT & INSTR PROF DEVELOPMENT	974,753	582,762	1,022,029	374,161	-647,868	-63.39
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>418,997</u>	<u>576,073</u>	<u>644,455</u>	<u>629,640</u>	<u>-14,815</u>	<u>-2.30</u>
HUMAN RESOURCES TOTAL	3,359,619	3,213,640	3,804,951	3,038,486	-766,466	-20.14
9500 FACILITIES SERVICES	365,372	258,059	267,234	182,173	-85,060	-31.83
9530 PLANNING, DESIGN & CONSTRUCTION	125,627	2,142,416	2,193,761	288,857	-1,904,904	-86.83
9533 PROJECTS	73,183	57,248	67,542	73,183	5,641	8.35
9550 PLANNING & PERMITTING	0	-2,479	24,749	0	-24,749	-100.00
9560 PLANT OPERATIONS	2,157,494	1,830,223	2,079,659	2,077,562	-2,097	-0.10
9562 MAINTENANCE	<u>1,778,074</u>	<u>2,758,340</u>	<u>8,440,604</u>	<u>4,156,537</u>	<u>-4,284,067</u>	<u>-50.76</u>
FACILITIES & SUPPORT SRVCS. TOTAL	4,499,749	7,043,808	13,073,549	6,778,312	-6,295,237	-48.15
9720 EDUCATIONAL TECHNOLOGY	158,252	122,358	157,884	150,237	-7,647	-4.84
9721 INFORMATION SYSTEMS SERVICES	<u>4,314,757</u>	<u>4,541,893</u>	<u>5,186,600</u>	<u>4,626,184</u>	<u>-560,416</u>	<u>-10.81</u>
INFORMATION SERVICES TOTAL	4,473,009	4,664,250	5,344,484	4,776,421	-568,063	-10.63
7100 AREA II SUPT. OF SCHOOL OPERATIONS	855,160	877,715	918,163	869,055	-49,108	-5.35
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	530,307	571,741	645,028	551,466	-93,562	-14.51
7300 AREA I SUPT. OF SCHOOL OPERATIONS	884,238	863,254	1,067,143	870,564	-196,579	-18.42
7400 AREA III SUPT. OF SCHOOL OPERATIONS	467,066	465,870	581,273	490,886	-90,387	-15.55
AREA OFFICES TOTAL	2,736,771	2,778,581	3,211,607	2,781,972	-429,636	-13.38

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
9820 COUNTYWIDE UTILITIES	991,818	0	2,492,484	1,065,000	-1,427,484	-57.27
9860 EDUCATIONAL SRVS. FACILITY	514,393	620,544	622,559	540,190	-82,369	-13.23
9862 ESF-CAFETERIA	0	1,207	0	0	0	0.00
9865 ESF - CENTRAL SERVICES	230,384	210,634	276,265	239,715	-36,551	-13.23
9868 DISTRICT TELEPHONE	328,500	281,500	365,090	328,500	-36,590	-10.02
DISTRICT OFFICES TOTAL	2,065,094	1,113,885	3,756,399	2,173,405	-1,582,994	-42.14
NON-SCHOOL TOTAL	51,425,182	47,972,229	63,222,931	54,402,286	-8,820,645	-13.95
ALL SCHOOLS	321,306,876	387,015,586	374,513,786	336,059,082	-38,454,705	-10.27
9810* INSTRUCTIONAL/OTHER	7,352,580	250,638	7,704,643	9,231,944	1,527,301	19.82
9815* INSTRUCTIONAL/EX ED	1,846,543	7,812	1,334,842	2,039,147	704,305	52.76
6950* DISTRICT TRANSFER	10,832,215	1,316,886	13,118,448	12,452,921	-665,527	-5.07
9810* K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	90,961	828,900	737,940	811.27
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,415,462	0	352	0	-352	-100.00
9810* FLORIDA FIRST START	24,359	0	0	12,065	12,065	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	208,244	0	161,664	188,264	26,600	16.45
9810* STAFF DEVELOPMENT CATEGORICAL	85,909	0	164,745	261,601	96,856	58.79
9810* TEACHER LEAD CATEGORICAL	467,450	0	38,435	498,236	459,801	1,196.30
9810* SCHOOL RECOGNITION	6,714,130	0	0	5,300,052	5,300,052	0.00
9810* SUMMER READING	709,514	0	0	0	0	0.00
9810* READING ALLOCATION	0	0	0	551,482	551,482	0.00
9810* ADULT DISABLED CATEGORICAL	0	0	5,567	1,814	-3,753	-67.41
9810* CHARTER SCHOOLS	10,719,644	0	0	14,047,677	14,047,677	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	658,428	0	0	837,156	837,156	0.00
9810* INTERNATIONAL BACCALAUREATE	296,490	0	0	133,384	133,384	0.00
9810* OPTIONAL 7TH PERIOD	574,629	0	0	463,935	463,935	0.00
9810* BREVARD FLORIDA VIRTUAL SCHOOL	0	0	4,000	90,000	86,000	2,150.00
9810* MCKAY SCHOLARSHIPS	2,482,549	0	0	2,743,571	2,743,571	0.00
9810* RENT	145,000	0	0	145,000	145,000	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2004-05 ADOPTED BUDGET	2004-05 ACTUAL EXPENDITURES	2004-05 AMENDED BUDGET	2005-06 TENTATIVE BUDGET	2004-05 AMENDED VS 2005-06 TENTATIVE	
					AMOUNT	%
9810* COURSE FEES	242,000	0	0	242,000	242,000	0.00
9810* EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
9810* SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
9810* ADDITIONAL ENHANCEMENTS	1,759,319	0	0	1,513,055	1,513,055	0.00
9810* EMPLOYEE COMPENSATION	<u>8,569,565</u>	<u>0</u>	<u>0</u>	<u>18,510,364</u>	<u>18,510,364</u>	<u>0.00</u>
SCHOOLS TOTAL	379,314,841	388,590,923	397,137,444	408,226,687	11,089,243	2.79
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	9,958,467	13,880,369	13,880,369	13,880,369	0	0.00
9810 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9810 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	1,000,000	0	0	179,819	179,819	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9810 ENHANCEMENTS (EQUIPMENT/OTHER)	663,000	0	0	2,477,341	2,477,341	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>18,981,235</u>	<u>24,697,223</u>	<u>900,000</u>	<u>20,490,063</u>	<u>19,590,063</u>	<u>2,176.67</u>
	33,252,702	39,627,592	15,830,369	39,677,592	23,847,223	150.64
0000 UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
DISTRICT TOTAL	463,992,725	476,190,744	476,190,744	502,306,565	26,115,821	5.48

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

MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
A 1984-85 *	45,434	928	-16,743
C 1985-86 *	46,825	1,391	-15,352
T 1986-87 *	48,150	1,325	-14,027
U 1987-88 *	49,501	1,351	-12,676
A 1988-89 *	51,229	1,728	-10,948
L 1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
PROJECTED 2005-06 ***	76,250	1,034	14,073

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 2004-05 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
 - *** 6. 2005-06 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2004.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
AREA I	11,462	11,514	11,428	-34
AREA II	9,470	9,659	9,520	50
AREA III	9,388	9,501	9,346	-42
AREA IV	<u>6,952</u>	<u>7,043</u>	<u>6,873</u>	<u>-79</u>
TOTAL ELEMENTARY	37,272	37,717	37,167	-105
AREA I	10,620	10,032	10,876	256
AREA II	9,395	9,043	9,340	-55
AREA III	7,884	7,417	7,987	103
AREA IV	<u>6,579</u>	<u>6,208</u>	<u>6,610</u>	<u>31</u>
TOTAL SECONDARY	34,478	32,700	34,813	335
SPECIAL CENTERS	876	1,169	956	80
OTHER *	473	460	457	-16
DISTRICT RESERVE	0	0	75	75
DISTRICT SUBTOTAL	73,099	72,046	73,468	369
CHARTER SCHOOLS	2,117	2,020	2,782	665
DISTRICT TOTAL	75,216	74,066	76,250	1,034

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

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
<u>ELEMENTARY</u>				
COLUMBIA	642	644	617	-25
DISCOVERY	938	923	935	-3
GEMINI	642	632	644	2
INDIALANTIC	799	809	809	10
JUPITER	794	790	780	-14
LOCKMAR	866	852	855	-11
MCAULIFFE	868	914	867	-1
MEADOWLANE	893	921	945	52
PALM BAY	715	685	687	-28
PORT MALABAR	826	851	815	-11
RIVIERA	701	678	695	-6
TURNER	682	686	625	-57
UNIVERSITY PARK	533	548	525	-8
WEST MELBOURNE	410	396	414	4
WESTSIDE	<u>1,153</u>	<u>1,185</u>	<u>1,215</u>	<u>62</u>
TOTAL - ELEMENTARY	11,462	11,514	11,428	-34
<u>SECONDARY</u>				
BAYSIDE	2,232	2,116	2,400	168
CENTRAL	1,353	1,296	1,319	-34
MELBOURNE	2,325	2,196	2,332	7
PALM BAY	2,605	2,412	2,675	70
SOUTHWEST	1,416	1,323	1,480	64
STONE	<u>689</u>	<u>689</u>	<u>670</u>	<u>-19</u>
TOTAL - SECONDARY	10,620	10,032	10,876	256
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AREA TOTAL	22,082	21,546	22,304	222
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STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
<u>ELEMENTARY</u>				
ALLEN	742	734	769	27
CAPE VIEW	388	371	388	0
CROTON	601	609	604	3
DR. W. J. CREEL	948	985	950	2
FREEDOM 7	431	421	429	-2
HARBOR CITY	491	499	484	-7
HOLLAND	439	442	450	11
LONGLEAF	821	836	787	-34
OCEAN BREEZE	607	620	612	5
QUEST	470	561	575	105
ROOSEVELT	514	533	505	-9
SABAL	543	550	577	34
SEA PARK	391	387	390	-1
SHERWOOD	701	718	667	-34
SUNTREE	905	907	875	-30
SURFSIDE	<u>478</u>	<u>486</u>	<u>458</u>	<u>-20</u>
TOTAL - ELEMENTARY	9,470	9,659	9,520	50
<u>SECONDARY</u>				
COCOA BEACH	1,504	1,462	1,510	6
DELAURA	824	813	760	-64
EAU GALLIE	2,420	2,262	2,395	-25
HOOVER	550	546	541	-9
JOHNSON	1,044	1,022	1,047	3
SATELLITE	2,100	2,003	2,132	32
WEST SHORE	<u>953</u>	<u>935</u>	<u>955</u>	<u>2</u>
TOTAL - SECONDARY	9,395	9,043	9,340	-55
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AREA TOTAL	18,865	18,702	18,860	-5
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STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
<u>ELEMENTARY</u>				
ANDERSEN	683	691	681	-2
AUDUBON	682	726	675	-7
CAMBRIDGE	614	611	598	-16
CARROLL	910	932	907	-3
ENDEAVOUR	545	581	513	-32
FAIRGLEN	769	808	769	0
GARDENDALE	634	619	645	11
GOLFVIEW	585	590	591	6
MANATEE	859	809	820	-39
MILA	441	428	439	-2
SATURN	751	766	763	12
STEVENSON	270	255	244	-26
TROPICAL	853	883	866	13
WILLIAMS	<u>792</u>	<u>802</u>	<u>835</u>	<u>43</u>
TOTAL - ELEMENTARY	9,388	9,501	9,346	-42
<u>SECONDARY</u>				
CLEARLAKE	536	527	500	-36
COCOA	1,387	1,223	1,372	-15
EDGEWOOD	680	641	826	146
JEFFERSON	711	672	711	0
KENNEDY	670	663	698	28
MCNAIR	408	399	378	-30
MERRITT ISLAND	1,764	1,674	1,735	-29
ROCKLEDGE	<u>1,728</u>	<u>1,618</u>	<u>1,767</u>	<u>39</u>
TOTAL - SECONDARY	7,884	7,417	7,987	103
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	17,272	16,918	17,333	61
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STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
<u>ELEMENTARY</u>				
APOLLO	906	941	874	-32
ATLANTIS	800	810	776	-24
CHALLENGER	606	645	585	-21
COQUINA	455	441	404	-51
ENTERPRISE	910	936	906	-4
IMPERIAL ESTATES	559	537	589	30
MIMS	612	602	618	6
OAK PARK	831	835	811	-20
PINEWOOD	382	395	374	-8
RIVERVIEW	439	434	477	38
SOUTH LAKE	<u>452</u>	<u>467</u>	<u>459</u>	<u>7</u>
TOTAL - ELEMENTARY	6,952	7,043	6,873	-79
<u>SECONDARY</u>				
ASTRONAUT	1,578	1,453	1,553	-25
JACKSON	677	630	659	-18
MADISON	710	680	715	5
SPACE COAST	1,844	1,779	2,024	180
TITUSVILLE	<u>1,770</u>	<u>1,666</u>	<u>1,659</u>	<u>-111</u>
TOTAL - SECONDARY	6,579	6,208	6,610	31
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	13,531	13,251	13,483	-48
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STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
BREVARD COUNTY JAIL	0	0	0	0
CENTER FOR DRUG-FREE LIVING	18	15	20	2
COGSWELL OFFSITE	54	114	65	11
CROSSWINDS	8	16	34	26
DETENTION CENTER	68	65	65	-3
DEVEREUX HOSPITAL	58	40	56	-2
EARLY INTERVENTION CENTER	0	0	0	0
FIELDSTONE PREPATORY	72	88	80	8
HALFWAY HOUSE	19	19	22	3
HORACE MANN ACADEMY	141	165	158	17
INFANTS AND TODDLERS	125	167	125	0
MEADOWLANE OFFSITE	92	222	94	2
OUTWARD BOUND	17	4	16	-1
RIVERDALE COUNTRY DAY	132	156	136	4
SPACE COAST MARINE	25	18	35	10
WHISPERING HILLS OFFSITE	<u>47</u>	<u>80</u>	<u>50</u>	<u>3</u>
TOTAL - SPECIAL CENTERS	876	1,169	956	80

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/04	ACTUAL YEAR END 05/05	PROJECTED 10/05	OCTOBER 2004 VS PROJECTION
<u>CHARTER SCHOOLS</u>				
OSPREY ELEMENTARY	0	0	150	150
SAWGRASS ACADEMY	0	0	115	115
CAMPUS	169	135	180	11
ED. HORIZONS - W. MELBOURNE	73	70	75	2
EINSTEIN MONTESSORI	103	106	108	5
EXPLORER	243	236	272	29
OAKWOOD	0	0	35	35
ODYSSEY	367	360	493	126
PALM BAY ACADEMY	221	210	239	18
RIVER'S EDGE ACADEMY	462	439	600	138
ROYAL PALM	115	107	130	15
SCULPTOR	<u>364</u>	<u>357</u>	<u>385</u>	<u>21</u>
TOTAL - CHARTER	2,117	2,020	2,782	665
<u>OTHER AND RESERVE</u>				
*OTHER	473	460	457	-16
DISTRICT RESERVE	0	0	75	75

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

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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2000-01 THROUGH PROJECTED 2005-06**

PROGRAM	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 ESTIMATED	2005-06 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1	^	^	^	^	^	^
SUPPORT LEVEL 2	^	^	^	^	^	^
SUPPORT LEVEL 3	^	^	^	^	^	^
ESE 111 SERVICES	3,788.64	3,845.88	4,183.68	4,574.76	4,614.42	4,692.53
ESE 112 SERVICES	6,671.94	6,673.03	6,802.08	6,832.57	7,003.23	7,121.75
ESE 113 SERVICES	3,882.92	4,022.92	4,217.47	4,305.19	4,508.39	4,587.72
SUPPORT LEVEL 4	660.30	721.74	756.33	841.66	806.74	805.66
SUPPORT LEVEL 5	234.24	268.33	257.18	257.03	262.02	275.26
TOTAL - EXCEPTIONAL	15,238.04	15,531.90	16,216.74	16,811.21	17,194.80	17,482.92
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL &	2,315.59	2,273.05	2,287.99	1,755.44	1,900.87	1,963.36

PROGRAM	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 ESTIMATED	2005-06 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,674.36	16,502.93	16,503.15	16,253.90	16,635.14	16,877.81
BASIC 4 - 8	20,984.92	21,413.89	21,104.22	21,468.75	21,265.00	21,484.97
BASIC 9 - 12	13,490.31	14,134.54	14,789.89	15,454.00	15,749.57	15,884.47
ESOL *	525.00	532.25	549.27	676.30	670.31	755.93
TOTAL BASIC	51,674.59	52,583.61	52,946.53	53,852.95	54,320.02	55,003.18
GRAND TOTAL	69,228.22	70,388.56	71,451.26	72,419.60	73,415.69	74,449.46

* 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 NO LONGER THE BASIS FOR ADULT EDUCATION FUNDING

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

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

SOURCE: 2004-05 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2005
2005-06 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2005

**WEIGHTED FTE
BY PROGRAM CATEGORY
2000-01 THROUGH 2005-06 PROJECTED**

PROGRAM	2005-06 WEIGHTS	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 ESTIMATED	2004-06 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	N/A	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	N/A	#	#	#	#	#	#
GIFTED P/T	N/A	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	N/A	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	N/A	#	#	#	#	#	#
SUPPORT LEVEL 1	N/A	^	^	^	^	^	^
SUPPORT LEVEL 2	N/A	^	^	^	^	^	^
SUPPORT LEVEL 3	N/A	^	^	^	^	^	^
ESE 111 SERVICES	1.018	3,925.03	3,872.80	4,204.60	4,583.91	4,669.79	4,777.00
ESE 112 SERVICES	1.000	6,671.94	6,673.03	6,802.08	6,832.57	7,003.23	7,121.75
ESE 113 SERVICES	1.113	4,255.68	4,477.51	4,732.00	4,907.92	5,103.50	5,106.13
SUPPORT LEVEL 4	3.818	2,606.86	2,849.43	2,985.99	3,322.87	3,185.01	3,076.01
SUPPORT LEVEL 5	5.190	1,309.64	1,500.23	1,437.89	1,437.05	1,464.95	1,428.60
TOTAL - EXCEPTIONAL		18,769.15	19,373.00	20,162.56	21,084.32	21,426.48	21,509.49
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - VOCATIONAL &	1.193	2,804.18	2,741.30	2,713.56	2,088.97	2,256.33	2,342.29

PROGRAM	2005-06 WEIGHTS	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 ESTIMATED	2005-06 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.018	17,274.64	16,618.45	16,585.67	16,286.41	16,834.76	17,181.61
BASIC 4 - 8	1.000	20,984.92	21,413.89	21,104.22	21,468.75	21,265.00	21,484.97
BASIC 9 - 12	1.113	14,785.38	15,731.74	16,594.26	17,617.56	17,828.51	17,679.42
ESOL *	1.318	643.65	673.30	700.32	877.84	872.74	996.32
TOTAL BASIC		53,688.59	54,437.38	54,984.47	56,250.56	56,801.01	57,342.32
ADDITIONAL WFTE +		178.56	321.30	434.88	491.28	578.28	578.28
GRAND TOTAL **		75,440.48	76,872.98	78,295.46	79,418.44	81,062.10	81,772.38

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

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

@ FTE NO LONGER THE BASIS FOR ADULT EDUCATION FUNDING

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

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

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

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

SOURCE: 2004-05 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2005
2005-06 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2005

SPECIAL REVENUE FUND BUDGET

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

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

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

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

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2005-06
PROJECTED REVENUE

NO.	DESCRIPTION	2004-05 ACTUAL REVENUE	2005-06 PROJECTED REVENUE	DIFFERENCE
FEDERAL DIRECT SOURCES				
3191	ROTC	624,003	667,683	43,680
3199	OTHER FEDERAL DIRECT	1,647,018	3,183,345	1,536,327
	TOTAL FEDERAL DIRECT	2,271,021	3,851,028	1,580,007
FEDERAL THROUGH STATE SOURCES				
3201	VOCATIONAL EDUCATION	525,460	624,930	99,470
3227	DRUG FREE SCHOOLS	393,507	381,173	-12,334
3230	EDUCATION FOR THE HANDICAPPED	14,931,409	15,809,571	878,162
3241	FDLRS/EAST	1,041,964	1,098,198	56,234
3240	TITLE 1	11,680,765	12,126,583	445,818
3251	ADULT ED	1,087,038	1,098,783	11,745
3290	TITLE II	3,065,220	3,117,240	52,020
3290	TITLE V	257,399	384,438	127,039
3290	CHARTER SCHOOLS	800,000	600,000	-200,000
3290	OTHER	1,764,003	1,589,857	-174,146
	TOTAL FEDERAL THROUGH STATE	35,546,765	36,830,773	1,284,008
STATE AND OTHER SOURCES				
3335	DIAGNOSTIC & RESOURCE	85,135	73,597	-11,538
3390	OTHER STATE	20,976	20,976	0
	TOTAL STATE AND OTHER SOURCES	106,111	94,573	-11,538
	TOTAL SPECIAL REVENUE - OTHER	37,923,897	40,776,374	2,852,477
FOOD SERVICES				
	REVENUE	25,668,971	26,054,968	385,997
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	99,739	1,324,875	1,225,136
	UNRESERVED	7,115,137	8,199,374	1,084,237
	TOTAL FUND BALANCE	7,214,876	9,524,249	2,309,373
	TOTAL FOOD SERVICE	32,883,847	35,579,217	2,695,370
GRAND TOTAL		70,807,744	76,355,591	5,547,847

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2005-06
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2004-05 ACTUAL EXPENDITURES	2005-06 TENTATIVE BUDGET	DIFFERENCE
111	ADMINISTRATIVE SALARY	246,722	620,538	373,816
121	TEACHER SALARY	12,848,276	13,831,160	982,884
123	SUPPLEMENTS	479,796	428,400	-51,396
141	SUBSTITUTE SALARY	272,413	120,205	-152,208
161	HOURLY SALARY	3,401,869	3,536,222	134,353
181	EAP	1,158,491	936,050	-222,441
191	TEMPORARY SALARY	7,840	0	-7,840
	SALARIES TOTAL	18,415,407	19,472,575	1,057,168
210	RETIREMENT	1,315,399	1,591,406	276,007
220	FICA	1,323,923	1,352,209	28,286
231	LIFE INSURANCE	35,596	49,158	13,562
232	HOSPITALIZATION	2,256,284	2,335,000	78,716
236	OPTION 3	66,675	73,904	7,229
237	VISION	26,664	34,175	7,511
238	SEC 125 CREDIT	87,263	91,125	3,862
241	WORKER'S COMPENSATION	181,470	191,349	9,879
243	WORKER'S COMP-ALL OTHERS	619	0	-619
244	WORKER'S COMP-FOOD SERVICES	186	0	-186
	FRINGE TOTAL	5,294,079	5,718,326	424,247
312	PROFESSIONAL/TECHNICAL	6,529,504	8,067,510	1,538,006
315	TUITION REIMBURSEMENT	54,914	13,698	-41,216
323	LIABILITY INSURANCE	5,747	7,500	1,753
331	TRAVEL - IN COUNTY	118,464	701,451	582,987
332	TRAVEL - OUT OF COUNTY	508,028	506,381	-1,647
351	REPAIR-INSTRUCTIONAL EQUIP	23,432	4,500	-18,932
352	REPAIR - MAINTENANCE	1,385	1,000	-385
354	SPECIALIZED SERVICES	1,664	0	-1,664
360	RENTALS	19,874	18,500	-1,374
371	TELEPHONE-BASE	4,495	2,250	-2,245
372	TELEPHONE-LONG DISTANCE	1,252	500	-752
373	POSTAGE	6,177	10,250	4,073

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2005-06
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2004-05 ACTUAL EXPENDITURES	2005-06 TENTATIVE BUDGET	DIFFERENCE
374	TELEPHONE EQUIPMENT	6,184	500	-5,684
375	EDUCATIONAL TV	615	0	-615
391	PRINTING	100,408	75,063	-25,345
397	ISOLATED TRANSPORTATION	16,770	14,880	-1,890
	PURCHASED SERVICES TOTAL	7,398,913	9,423,983	2,025,070
450	GASOLINE	2,893	23,000	20,107
	GASOLINE TOTAL	2,893	23,000	20,107
511	SUPPLIES	1,942,087	2,136,775	194,688
521	TEXTBOOKS	103,561	165,826	62,265
522	TEXTBOOKS-STATE ADOPTED	145,227	145,000	-227
530	PERIODICALS	0	100	100
	SUPPLIES/MATERIALS TOTAL	2,190,875	2,447,701	256,826
610	LIBRARY BOOKS	46,067	87,220	41,153
620	A/V MATERIALS	69,269	107,331	38,062
641	FURN/FIXT/EQUIP	605,879	1,561,181	955,302
643	COMPUTER HARDWARE	1,342,491	374,706	-967,785
681	IMPROVEMENTS	46,412	0	-46,412
690	COMPUTER SOFTWARE	1,158,133	293,087	-865,046
	CAPITAL OUTLAY TOTAL	3,268,251	2,423,525	-844,726
737	DUES/FEES	169,868	129,825	-40,043
794	FIELD TRIPS	396,214	358,113	-38,101
799	INDIRECT COST	787,397	779,326	-8,071
	OTHER EXPENDITURES TOTAL	1,353,479	1,267,264	-86,215
	TOTAL EXPENDITURES	37,923,897	40,776,374	2,852,477

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SPECIAL REVENUE FUND BUDGET
Fiscal Year 2005-06
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2004-05 ACTUAL EXPENDITURES	2005-06 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	10,874,936	11,918,799	1,043,863
5200	EXCEPTIONAL EDUCATION	6,859,064	5,420,930	-1,438,134
5300	VOCATIONAL EDUCATION	284,293	225,500	-58,793
5400	ADULT EDUCATION	91,792	44,404	-47,388
5500	NON - FEFP	2,264,975	2,088,974	-176,001
5900	NON-PRE-K	0	137,112	137,112
	INSTRUCTIONAL TOTAL	20,375,060	19,835,719	-539,341
6110	ATTENDANCE/SOCIAL WORK	548,124	544,000	-4,124
6120	GUIDANCE	870,705	1,286,998	416,293
6130	HEALTH	1,177,804	2,705,693	1,527,889
6140	PSYCHOLOGICAL SERVICES	978,865	1,381,500	402,635
6150	PARENT INVOLVEMENT	641,152	585,167	-55,985
6200	INSTRUCTIONAL MEDIA	212,176	147,657	-64,519
6300	INSTRUCTIONAL CURRICULUM	7,762,302	8,823,042	1,060,740
6400	INSTRUCTIONAL STAFF TRAINING	3,590,821	3,835,576	244,755
	INSTRUCTIONAL SUPPORT TOTAL	15,781,949	19,309,633	3,527,684
7200	GENERAL ADMINISTRATION	787,397	717,462	-69,935
7300	SCHOOL ADMINISTRATION	28,435	39,613	11,178
7400	FACILITIES	424,697	9,280	-415,417
7700	CENTRAL SERVICES	0	594,798	594,798
7800	TRANSPORTATION	459,056	233,869	-225,187
7900	UTILITY/CUSTODIAL	4,539	36,000	31,461
9100	COMMUNITY SERVICES	62,764	0	-62,764
	GENERAL SUPPORT TOTAL	1,766,888	1,631,022	-135,866
	TOTAL EXPENDITURES	37,923,897	40,776,374	2,852,477

Food and Nutrition Services Budget

Fiscal Year 2005-06
PROJECTED REVENUE

Function	Description	2004-05 Actual Revenue	2005-06 Projected Revenue	Difference
	Federal through State Sources			
3261	Federal lunch reimbursement	\$ 6,520,069	\$ 6,650,470	\$ 130,401
3262	Federal breakfast reimbursement	2,478,626	2,528,199	49,573
3265	Federal commodity	2,431,728	2,456,045	24,317
	Total Federal Through State	\$ 11,430,423	\$ 11,634,714	\$ 204,291
	State and other sources			
3338	State supplement (lunch & breakfast)	\$ 368,270	\$ 371,953	\$ 3,683
3399	Other Misc State Revenue	11,385	11,499	114
3436	Interest	54,901	55,450	549
3451	Food sales type A	3,933,686	4,012,359	78,673
3452	Pupil breakfast	264	250	-14
3453	Food sales adult	502,379	507,403	5,024
3454	Student a la carte	9,097,973	9,188,951	90,978
3455	Food sales adult a la carte	162,605	164,232	1,627
3456	Other food sales	17,959	18,139	180
3457	Other YMCA day care	33,770	34,108	338
3458	Other commissions	1,448	1,462	14
3490	Miscellaneous local sources	53,909	54,448	539
	Total State and Other	\$ 14,238,548	\$ 14,420,254	\$ 181,706
	Total Revenue	\$ 25,668,971	\$ 26,054,968	\$ 385,997
	Fund Balance, July 1			
	Reserve for Encumbrances	99,739	1,324,875	1,225,136
	Unreserved	7,115,137	8,199,374	1,084,237
	Total Fund Balance	\$ 7,214,876	\$ 9,524,249	\$ 2,309,373
	GRAND TOTAL	\$ 32,883,847	\$ 35,579,217	\$ 2,695,370

Food and Nutrition Services Budget

Fiscal year 2005-06

EXPENDITURES BY OBJECT

Object	Description	2004-05 Actual Expenditures	2005-06 Tentative Budget	Difference
111	Administrative Salary	\$ 69,735	\$ 63,040	\$ -6,695
141	Substitute Salary	1,359	1,400	41
161	Hourly Salary	6,723,413	7,173,819	450,406
181	E-A-P Salary	336,609	426,805	90,196
Salaries Total		\$ 7,131,116	\$ 7,665,064	\$ 533,948
210	Retirement	\$ 522,829	\$ 538,514	\$ 15,685
220	FICA	523,893	539,609	15,716
231	Life Insurance	10,523	10,839	316
232	Hospitalization	1,197,059	1,256,911	59,852
236	Option 3	40,259	41,466	1,207
237	Vision	14,410	14,843	433
238	SEC 125 Credit	46,212	47,137	925
241	Worker's Compensation I	5,348	5,509	161
243	Worker's Compensation III	77	100	23
244	Worker's Compensation IV	506,526	521,722	15,196
Fringe Total		\$ 2,867,136	\$ 2,976,650	\$ 109,514
312	Professional & Technical	\$ 1,032,351	\$ 1,164,866	\$ 132,515
331	Travel - In County	46,651	48,050	1,399
332	Travel - Out of County	10,290	15,000	4,710
352	Repair - Other Equipment	590	4,200	3,610
355	Repair - General Maintenance	56,195	145,057	88,862
360	Rentals	4,614	6,000	1,386
371	Telephone Base	6,322	6,512	190
372	Telephone Long Distance	442	455	13
373	Postage	5,200	5,200	0
374	Telephone Equipment	17,010	20,000	2,990
391	Printing	4,067	6,500	2,433
392	Contracted Food Services	153,993	325,000	171,007
Purchased Services Total		\$ 1,337,725	\$ 1,746,840	\$ 409,115
410	Natural Gas	158,195	181,924	23,729
420	Bottled Gas	91,467	105,187	13,720
430	Electricity	307,898	354,083	46,185
Energy Services Total		\$ 557,560	\$ 641,194	\$ 83,634

Food and Nutrition Services Budget

Fiscal year 2005-06

EXPENDITURES BY OBJECT

Object	Description	2004-05 Actual Expenditures	2005-06 Tentative Budget	Difference
511	Supplies	\$ 779,390	\$ 826,638	\$ 47,248
571	Food	7,488,595	7,725,677	237,082
572	Contra-Food	1,480	90,000	88,520
591	Wares Replacement	16,374	17,281	907
592	Commodity Usage	1,675,944	2,951,930	1,275,986
593	Commodity Usage and Rebate	54,203	70,975	16,772
594	Uniforms	63,581	96,760	33,179
Supplies/Materials Total		\$ 10,079,567	\$ 11,779,261	\$ 1,699,694
641	Furn/Fixt/Equip > \$750	\$ 433,810	\$ 1,700,000	\$ 1,266,190
642	Furn/Fixt/Equip < \$750	162,488	200,000	37,512
643	Computer Hardware > \$750	161,703	150,000	-11,703
644	Computer Hardware < \$750	62,442	65,000	2,558
652	Other Vehicles	30,052	30,000	-52
681	Remodeling/Renovation - Contracted	133,257	1,030,000	896,743
691	Computer Software > \$750	46,248	55,000	8,752
692	Computer Software < \$750	9,337	12,000	2,663
Capital Outlay Total		\$ 1,039,337	\$ 3,242,000	\$ 2,202,663
737	Dues/Fees	\$ 7,340	\$ 7,500	\$ 160
739	Bank Charges	14,752	39,500	24,748
795	Miscellaneous Charges	979	1,000	21
796	Uncollected Accounts	4,479	4,500	21
799	Federal Indirect Cost	319,607	350,000	30393
Other Expenditures Total		\$ 347,157	\$ 402,500	\$ 55,343
Total Expenditures		\$ 23,359,598	\$ 28,453,509	\$ 5,093,911
Total Fund Balance, June 30		\$ 9,524,249	\$ 7,125,708	\$ -2,398,541
GRAND TOTAL		\$ 32,883,847	\$ 35,579,217	\$ 2,695,370

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

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

Capital Lease Obligations

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

DEBT SERVICE FUND BUDGET
Fiscal Year 2005-06
Revenues

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL PROJECTED REVENUE	2004-05 ACTUAL REVENUE
<u>STATE SOURCES</u>					
CO & DS Withheld for SBE Bonds	2,231,000			2,231,000	2,253,701
Racing Commission Funds		223,250		223,250	223,250
<u>LOCAL SOURCES</u>					
Investment Revenue		28,700	50,000	78,700	413,279
<u>OTHER FINANCING SOURCES</u>					
Proceeds from COP Series 2004					655,561
Transfers from Operating Fund					
Transfers from Capital Projects Funds			23,600,546	23,600,546	16,026,441
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	2,231,000	251,950	23,650,546	26,133,496	19,572,231
<u>FUND BALANCES, JULY 1</u>					
Reserved for Debt Service	474,250	2,250,310	1,640,570	4,365,130	2,703,042
Unreserved Fund Balance	0	0	0	0	0
GRAND TOTAL	<u>2,705,250</u>	<u>2,502,260</u>	<u>25,291,116</u>	<u>30,498,626</u>	<u>22,275,274</u>

DEBT SERVICE FUND BUDGET
Fiscal Year 2005-06
Expenditures

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL TENTATIVE BUDGET	2004-05 ACTUAL EXPENDITURES
DEBT SERVICE					
Redemption of Principal	1,315,000	1,385,000	8,926,325	11,626,325	6,905,000
Interest	910,309	10,010	13,243,562	14,163,881	10,321,163
Fees		1,816	53,500	55,316	683,981
Transfers to Capital Projects Funds	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL EXPENDITURES	2,225,309	1,396,826	22,223,387	25,845,522	17,910,144
FUND BALANCES, JUNE 30					
Reserved for Debt Service	479,941	1,105,434	3,067,729	4,653,104	4,365,130
Unreserved Fund Balance	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
GRAND TOTAL	<u>2,705,250</u>	<u>2,502,260</u>	<u>25,291,116</u>	<u>30,498,626</u>	<u>22,275,274</u>

CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

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

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Revenues

REVENUES	2004-05 ACTUAL REVENUE	2005-06 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES			
PECO - CONSTRUCTION	0	2,087,689	2,087,689
PECO - MAINTENANCE	5,928,776	4,593,512	-1,335,264
CLASSROOMS FOR KIDS	2,230,022	1,689,350	-540,672
CO & DS DISTRIBUTED TO DISTRICT	410,702	320,000	-90,702
INTEREST - CO & DS	33,116	60,000	26,884
OTHER STATE	2,941,923	100,000	-2,841,923
TOTAL STATE	11,544,539	8,850,551	-2,693,988
LOCAL SOURCES			
SCHOOL CAPITAL OUTLAY TAX	49,001,445	58,759,399	9,757,954
INTEREST ON INVESTMENTS	2,557,056	500,000	-2,057,056
IMPACT FEES	0	12,000,000	12,000,000
SALE OF PROPERTY	270,874	200,000	-70,874
MISCELLANEOUS LOCAL	3,250,247	0	-3,250,247
TOTAL LOCAL	55,079,622	71,459,399	16,379,777
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF RAN	8,592,370	27,688,899	19,096,529
PROCEEDS FROM COP	46,149,439	100,625,854	54,476,415
REFINANCING OF THE 2005 RAN	0	29,000,000	29,000,000
TOTAL OTHER FINANCING SOURCES	54,741,809	157,314,753	102,572,944
TOTAL REVENUE AND OTHER FINANCING SOURCES	121,365,970	237,624,703	116,258,733
FUND BALANCE - JULY 1			
RESERVED FOR ENCUMBRANCES	14,929,860	50,279,088	35,349,228
RESERVED FOR CAPITAL PROJECTS	17,443,178	35,492,889	18,049,711
RESERVED / UNDESIGNATED	7,793,060	5,244,004	-2,549,056
UNRESERVED / UNDESIGNATED	898,159	3,451,215	2,553,056
TOTAL FUND BALANCE - JULY 1	41,064,257	94,467,196	53,402,939
GRAND TOTAL	162,430,227	332,091,899	169,661,672

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2005-06

Expenditures

	ACTUAL FUND BALANCE JULY 1, 2005	2005-06 APPROPRIATIONS	2005-06 TENTATIVE BUDGET	2005-06 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2006
RESERVED FOR:					
COMPUTER EQUIP/PROCESSING	516,774	500,000	1,016,774	498,599	518,175
SCHOOL BUS REPLACEMENT	1,915,416	5,860,000	7,775,416	7,775,416	0
VEHICLES - OTHER	269	0	269	269	0
ROOFING - VARIOUS	181,390	0	181,390	160,000	21,390
PORTABLE LEASE	8,394	650,000	658,394	600,000	58,394
SCHOOL / PORTABLE FURNITURE REPLACEMENT	442,046	2,000,000	2,442,046	1,400,000	1,042,046
OTHER PROJECTS DISTRICT WIDE	969,899	63,266	1,033,165	933,000	100,165
SPACE COAST MS TRANSITION	8,056	0	8,056	8,056	0
KITCHEN FLOORING - PLUMBING	761,681	0	761,681	750,000	11,681
SPACE COAST & 2 SCHOOL OF CHOICE	10,231	0	10,231	10,231	0
ELEMENTARY SCHOOL "S"	1,725,694	0	1,725,694	500,000	1,225,694
NEW RE-LOCATABLE CLASSROOMS	28,802	0	28,802	28,802	0
DESIGN CRITERIA CONVERSION	0	0	0	0	0
VIERA HIGH SCHOOL	30,738,947	0	30,738,947	20,000,000	10,738,947
SPACE COAST, EDGEWOOD & JEFFERSON	16,109,689	0	16,109,689	15,000,000	1,109,689
MAINTENANCE PROJECTS "PROJECT F"	1,554,730	9,981,465	11,536,195	11,248,716	287,479
FACILITY RENEWAL	2,930,000	12,148,614	15,078,614	7,500,000	7,578,614
RAN PROJECTS	0	27,688,899	27,688,899	12,000,000	15,688,899
QUEST ELEMENTARY SCHOOL	169,507	0	169,507	169,507	0
MANATEE ELEMENTARY SCHOOL	37,257	0	37,257	37,257	0
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	1,375,498	0	1,375,498	1,375,498	0
PALM BAY HIGH SCHOOL ADDITION	26,348	0	26,348	26,348	0
COP PROJECTS	0	100,625,854	100,625,854	19,000,000	81,625,854
IMPACT FEE PROJECTS	0	12,000,000	12,000,000	5,000,000	7,000,000
ROCKLEDGE HIGH ADDITIONS	4,517,700	0	4,517,700	2,500,000	2,017,700
WESTSIDE ELEM ADDITION	1,199,864	0	1,199,864	999,600	200,264
MEADOWLANE ELEM ADDITION	1,179,458	0	1,179,458	979,400	200,058
MANATEE ELEM ADDITION	1,138,556	0	1,138,556	938,500	200,056
SATELLITE HIGH FIELDS	15,041	0	15,041	15,041	0
LONGLEAF ELEM ADDITIONS	1,650,000	0	1,650,000	1,500,000	150,000
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	10,971	0	10,971	10,971	0
KITCHEN EQUIPMENT	205,208	250,000	455,208	300,000	155,208
REMODEL / RENOVATE - VARIOUS	1,293,566	3,220,000	4,513,566	4,250,000	263,566
PAINTING ROOFING PREVENTIVE MAINTENANCE	43,483	0	43,483	33,483	10,000
MAJOR MAINTENANCE	0	0	0	0	0
PORTABLE RELOCATION	237,662	250,000	487,662	400,000	87,662

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2005	2005-06 APPROPRIATIONS	2005-06 TENTATIVE BUDGET	2005-06 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2006
HEALTH & SAFETY	36,811	0	36,811	25,000	11,811
BUILDING ENVEL - CEILING TILE	6,647	0	6,647	6,647	0
FAST TEAMS	0	1,000,000	1,000,000	1,000,000	0
RPLC PORTABLES HURRICANES	2,220,725	0	2,220,725	2,220,725	0
REFURBISH PORTABLES	629,747	0	629,747	600,000	29,747
FRANCE CAPITAL PHASE 2	353,567	0	353,567	353,567	0
JEANNE CAPITAL PHASE 2	3,882,753	0	3,882,753	3,882,753	0
ADA PROJECTS	49,550	0	49,550	40,000	9,550
SAFETY TO LIFE - PECO	274,438	459,351	733,789	600,000	133,789
CUSTODIAL EQUIPMENT	2,006	250,000	252,006	250,000	2,006
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	886,338	0	886,338	750,000	136,338
CLASSROOM FOR KIDS	0	1,689,350	1,689,350	750,000	939,350
HEALTH & SAFETY - VARIOUS	112,812	0	112,812	112,812	0
ELECTRONIC REPLACE - QZAB	4,333,306	0	4,333,306	4,333,306	0
CONCESSION STAND UPGRADES	546,711	0	546,711	546,711	0
STORM RECOVERY PROJECTS	31,767	0	31,767	31,767	0
HVAC - INDOOR AIR QUALITY	513,202	0	513,202	513,202	0
HVAC - EMERGENCY	185,964	0	185,964	125,000	60,964
HVAC - PROJECTS	260,540	0	260,540	260,540	0
ESF SERVER ROOM HVAC UPGRADE	1,925	0	1,925	1,925	0
MELBOURNE HIGH - HVAC	15,919	0	15,919	15,919	0
SATELLITE HIGH - HVAC	425,112	0	425,112	425,112	0
TOTALS BEFORE TRANSFERS AND OTHER USES	85,771,977	178,636,799	264,408,776	132,793,680	131,615,096
RAN PRINCIPAL REPAYMENT	0	34,827,780	34,827,780	34,827,780	0
RAN INTEREST PAYMENT	0	559,578	559,578	559,578	0
TRANSFER TO DEBT SERVICE	0	23,600,546	23,600,546	23,600,546	0
TOTALS AFTER TRANSFERS AND OTHER USES	85,771,977	237,624,703	323,396,680	191,781,584	131,615,096
RESERVED / UNDESIGNATED	5,244,004	0	5,244,004	0	5,244,004
UNRESERVED / UNDESIGNATED	3,451,215	0	3,451,215	0	3,451,215
GRAND TOTAL	94,467,196	237,624,703	332,091,899	191,781,584	140,310,315

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Tentative Budget by Major Funding Source

	2005-06 TENTATIVE BUDGET	2005-06 TAX LEVY	PRIOR YEAR'S TAX LEVY	2005-06 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
COMPUTER EQUIP / PROCESSING	1,016,774	500,000	506,774	0	0	0	10,000
SCHOOL BUS REPLACEMENT	7,775,416	5,860,000	1,915,416	0	0	0	0
VEHICLES - OTHER	269	0	0	0	0	0	269
ROOFING - VARIOUS	181,390	0	80,075	0	27,437	0	73,878
PORTABLE LEASE	658,394	650,000	8,394	0	0	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	2,442,046	2,000,000	442,046	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	1,033,165	63,266	969,899	0	0	0	0
SPACE COAST MS TRANSITION	8,056	0	0	0	0	0	8,056
KITCHEN FLOORING - PLUMBING	761,681	0	0	0	0	0	761,681
SPACE COAST & 2 SCHOOL OF CHOICE	10,231	0	10,231	0	0	0	0
ELEMENTARY SCHOOL "S"	1,725,694	0	0	0	0	0	1,725,694
NEW RE-LOCATABLE CLASSROOMS	28,802	0	4,463	0	0	0	24,339
DESIGN CRITERIA CONVERSION	0	0	0	0	0	0	0
VIERA HIGH SCHOOL	30,738,947	0	0	0	0	30,404,695	334,252
SPACE COAST, EDGEWOOD & JEFFERSON	16,109,689	0	0	0	0	952,430	15,157,259
MAINTENANCE PROJECTS "PROJECT F"	11,536,195	5,847,304	1,539,083	4,134,161	15,647	0	0
FACILITY RENEWAL	15,078,614	11,718,614	2,930,000	0	0	0	430,000
RAN PROJECTS	27,688,899	0	0	0	0	0	27,688,899
QUEST ELEMENTARY SCHOOL	169,507	0	118,212	0	0	51,295	0
MANATEE ELEMENTARY SCHOOL	37,257	0	0	0	0	37,257	0
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	1,375,498	0	694,038	0	448	164,296	516,716
PALM BAY HIGH SCHOOL ADDITION	26,348	0	9,943	0	0	0	16,405
COP PROJECTS	100,625,854	0	0	0	0	100,625,854	0
IMPACT FEE PROJECTS	12,000,000	0	0	0	0	0	12,000,000
ROCKLEDGE HIGH ADDITIONS	4,517,700	0	0	0	0	2,372,458	2,145,242
WESTSIDE ELEM ADDITION	1,199,864	0	0	0	0	0	1,199,864
MEADOWLANE ELEM ADDITION	1,179,458	0	0	0	0	0	1,179,458
MANATEE ELEM ADDITION	1,138,556	0	0	0	0	0	1,138,556
SATELLITE HIGH FIELDS	15,041	0	1,460	0	0	0	13,581
LONGLEAF ELEM ADDITIONS	1,650,000	0	0	0	0	0	1,650,000
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	10,971	0	10,971	0	0	0	0
KITCHEN EQUIPMENT	455,208	250,000	205,208	0	0	0	0
REMODEL / RENOVATE - VARIOUS	4,513,566	1,132,311	1,293,566	2,087,689	0	0	0
PAINTING ROOFING PREVENTIVE MAINTENANCE	43,483	0	43,483	0	0	0	0
MAJOR MAINTENANCE	0	0	0	0	0	0	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Tentative Budget by Major Funding Source

	2005-06 TENTATIVE BUDGET	2005-06 TAX LEVY	PRIOR YEAR'S TAX LEVY	2005-06 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
PORTABLE RELOCATION	487,662	0	237,662	0	0	0	250,000
HEALTH & SAFETY	36,811	0	36,811	0	0	0	0
BUILDING ENVEL - CEILING TILE	6,647	0	6,647	0	0	0	0
FAST TEAMS	1,000,000	1,000,000	0	0	0	0	0
RPLC PORTABLES HURRICANES	2,220,725	0	870,616	0	1,293,799	0	56,310
REFURBISH PORTABLES	629,747	0	0	0	0	0	629,747
FRANCE CAPITAL PHASE 2	353,567	0	353,567	0	0	0	0
JEANNE CAPITAL PHASE 2	3,882,753	0	3,375,776	0	506,977	0	0
ADA PROJECTS	49,550	0	0	0	49,550	0	0
SAFETY TO LIFE - PECO	733,789	0	0	459,351	274,438	0	0
CUSTODIAL EQUIPMENT	252,006	250,000	2,006	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	886,338	0	886,338	0	0	0	0
CLASSROOM FOR KIDS	1,689,350	0	0	1,689,350	0	0	0
HEALTH & SAFETY - VARIOUS	112,812	0	64,366	0	48,446	0	0
ELECTRONIC REPLACE - QZAB	4,333,306	0	610,451	0	0	3,722,855	0
CONCESSION STAND UPGRADES	546,711	0	250,000	0	296,711	0	0
STORM RECOVERY PROJECTS	31,767	0	31,767	0	0	0	0
HVAC - INDOOR AIR QUALITY	513,202	0	513,202	0	0	0	0
HVAC - EMERGENCY	185,964	0	185,964	0	0	0	0
HVAC - PROJECTS	260,540	0	219,932	0	0	0	40,608
ESF SERVER ROOM HVAC UPGRADE	1,925	0	1,925	0	0	0	0
MELBOURNE HIGH - HVAC	15,919	0	15,919	0	0	0	0
SATELLITE HIGH - HVAC	425,112	0	112	0	0	0	425,000
TOTALS BEFORE TRANSFERS AND OTHER USES	264,408,776	29,271,495	18,446,323	8,370,551	2,513,453	138,331,140	67,475,814
RAN PRINCIPAL REPAYMENT	34,827,780	5,827,780	0	0	0	29,000,000	0
RAN INTEREST PAYMENT	559,578	559,578	0	0	0	0	0
TRANSFER TO DEBT SERVICE	23,600,546	23,600,546	0	0	0	0	0
TOTALS AFTER TRANSFERS AND OTHER USES	323,396,680	59,259,399	18,446,323	8,370,551	2,513,453	167,331,140	67,475,814
RESERVED / UNDESIGNATED	5,244,004	0	1,145,290	0	153,649	2,304,215	1,640,850
UNRESERVED / UNDESIGNATED	3,451,215	0	0	0	0	0	3,451,215
GRAND TOTAL	332,091,899	59,259,399	19,591,613	8,370,551	2,667,102	169,635,355	72,567,879

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-05	ACTUAL FUNDS AVAILABLE 6-30-05	ACTUAL FUND BALANCE 6-30-05
RESERVED FOR:			
COMPUTER EQUIP / PROCESSING	9,265	507,509	516,774
SCHOOL BUS REPLACEMENT	1,915,015	401	1,915,416
VEHICLES - OTHER	0	269	269
ROOFING - VARIOUS	41,550	139,840	181,390
PORTABLE LEASE	0	8,394	8,394
SCHOOL / PORTABLE FURNITURE REPLACEMENT	350,756	91,290	442,046
OTHER PROJECTS DISTRICT WIDE	349,520	620,379	969,899
SPACE COAST MS TRANSITION	8,056	0	8,056
KITCHEN FLOORING - PLUMBING	344,100	417,581	761,681
SPACE COAST & 2 SCHOOL OF CHOICE	0	10,231	10,231
ELEMENTARY SCHOOL "S"	377,700	1,347,994	1,725,694
NEW RE-LOCATABLE CLASSROOMS	0	28,802	28,802
DESIGN CRITERIA CONVERSION	0	0	0
VIERA HIGH SCHOOL	22,234,001	8,504,946	30,738,947
SPACE COAST, EDGEWOOD & JEFFERSON	12,196,494	3,913,195	16,109,689
MAINTENANCE PROJECTS "PROJECT F"	0	1,554,730	1,554,730
FACILITY RENEWAL	0	2,930,000	2,930,000
RAN PROJECTS	0	0	0
QUEST ELEMENTARY SCHOOL	50,258	119,249	169,507
MANATEE ELEMENTARY SCHOOL	6,616	30,641	37,257
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	114,396	1,261,102	1,375,498
PALM BAY HIGH SCHOOL ADDITION	23,549	2,799	26,348
COP PROJECTS	0	0	0
IMPACT FEE PROJECTS	0	0	0
ROCKLEDGE HIGH ADDITIONS	1,584,767	2,932,933	4,517,700
WESTSIDE ELEM ADDITION	1,136,856	63,008	1,199,864
MEADOWLANE ELEM ADDITION	1,129,516	49,942	1,179,458
MANATEE ELEM ADDITION	1,077,345	61,211	1,138,556
SATELLITE HIGH FIELDS	13,440	1,601	15,041
LONGLEAF ELEM ADDITIONS	0	1,650,000	1,650,000

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2005-06
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-05	ACTUAL FUNDS AVAILABLE 6-30-05	ACTUAL FUND BALANCE 6-30-05
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	0	10,971	10,971
KITCHEN EQUIPMENT	189,956	15,252	205,208
REMODEL / RENOVATE - VARIOUS	242,228	1,051,338	1,293,566
PAINTING ROOFING PREVENTIVE MAINTENANCE	15,894	27,589	43,483
MAJOR MAINTENANCE	0	0	0
PORTABLE RELOCATION	202,604	35,058	237,662
HEALTH & SAFETY	0	36,811	36,811
BUILDING ENVEL - CEILING TILE	0	6,647	6,647
FAST TEAMS	0	0	0
RPLC PORTABLES HURRICANES	2,110,860	109,865	2,220,725
REFURBISH PORTABLES	40,597	589,150	629,747
FRANCE CAPITAL PHASE 2	19,046	334,521	353,567
JEANNE CAPITAL PHASE 2	1,191,331	2,691,422	3,882,753
ADA PROJECTS	49,550	0	49,550
SAFETY TO LIFE - PECO	44,061	230,377	274,438
CUSTODIAL EQUIPMENT	0	2,006	2,006
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	46,686	839,652	886,338
CLASSROOM FOR KIDS	0	0	0
HEALTH & SAFETY - VARIOUS	30,828	81,984	112,812
ELECTRONIC REPLACE - QZAB	1,975,961	2,357,345	4,333,306
CONCESSION STAND UPGRADES	126,935	419,776	546,711
STORM RECOVERY PROJECTS	0	31,767	31,767
HVAC - INDOOR AIR QUALITY	419,504	93,698	513,202
HVAC - EMERGENCY	72,019	113,945	185,964
HVAC - PROJECTS	134,504	126,036	260,540
ESF SERVER ROOM HVAC UPGRADE	0	1,925	1,925
MELBOURNE HIGH - HVAC	0	15,919	15,919
SATELLITE HIGH - HVAC	403,324	21,788	425,112
SUBTOTAL	50,279,088	35,492,889	85,771,977
RESERVED / UNDESIGNATED	0	5,244,004	5,244,004
UNRESERVED / UNDESIGNATED	0	3,451,215	3,451,215
GRAND TOTAL	50,279,088	44,188,108	94,467,196

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INTERNAL SERVICE FUND BUDGET

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

ENTERPRISE FUND BUDGET

The District has established an enterprise fund to account for the Board's 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.

This year the District established an enterprise fund to account for the Board's Supplemental Educational Services Program. Revenue for the fund consists of user fees charged for these after school 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

	2005-06 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & GENERAL LIABILITY	TOTAL
PREMIUMS	50,837,332	6,189,762	57,027,094
INTEREST	<u>20,335</u>	<u>148,554</u>	<u>168,889</u>
TOTAL ESTIMATED REVENUES	50,857,667	6,338,316	57,195,983
FUND BALANCES, JULY 1	21,405,304	6,100,759	27,506,063
TOTAL PROJECTED REVENUES AND FUND BALANCES	72,262,971	12,439,075	84,702,046

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2005-06 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKER'S COMP. & GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	36,049	42,250	78,299
161 HOURLY SALARY	274,237	15,104	289,341
191 TEMPORARIES SALARY	0	13,000	13,000
SALARIES TOTAL	310,286	70,354	380,640
210 RETIREMENT	22,931	4,510	27,441
220 FICA	23,737	4,406	28,143
231 LIFE INSURANCE	6,702	145	6,847
232 HOSPITALIZATION	58,950	12,820	71,770
237 VISION	488	317	805
238 SECTION 125 CREDIT	1,800	266	2,066
241 WORKER COMPENSATION	3,116	581	3,697
BENEFITS TOTAL	117,724	23,045	140,769
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	480,000	10,000	490,000
316 MANAGED CARE ARRANGEMENT COSTS	0	90,000	90,000
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	10,869	1,250	12,119
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	7,568	4,000	11,568
644 COMPUTER HARDWARE <\$750	1,200	0	1,200
692 COMPUTER SOFTWARE <\$750	1,471	0	1,471
720 DEBT SERVICE-INTEREST PAYMENTS	2,501	0	2,501
737 DUES AND FEES	5,011	600	5,611
739 BANK CHARGES	1,501	0	1,501
772 CLAIMS EXPENSE	42,361,779	5,193,807	47,555,586
779 ADMINSTRATIVE FEES	5,568,801	369,200	5,938,001
780 EXCESS WORKER'S COMP. POLICY	0	370,000	370,000
OTHER EXPENSES TOTAL	48,450,402	6,197,602	54,648,004
TOTAL EXPENDITURES	48,878,412	6,291,001	55,169,413
FUND BALANCE, JUNE 30	23,384,559	6,148,074	29,532,633
TOTAL EXPENDITURES AND FUND BALANCE	72,262,971	12,439,075	84,702,046

ENTERPRISE FUND BUDGET

PROJECTED REVENUE

	2005-06 TENTATIVE BUDGET		
	SCHOOL AGE CHILD CARE	SUPPLEMENTAL EDUCATIONAL SERVS	TOTAL
FEES	6,365,697	429,601	6,795,298
INTEREST	<u>2,176</u>	<u>147</u>	<u>2,323</u>
TOTAL ESTIMATED REVENUES	6,367,874	429,748	6,797,621
FUND BALANCES, JULY 1	2,053,955	0	2,053,955
TOTAL PROJECTED REVENUES AND FUND BALANCES	8,421,829	429,748	8,851,577

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2005-06 TENTATIVE BUDGET		
	SCHOOL AGE CHILD CARE	SUPPLEMENTAL EDUCATIONAL SERVS	TOTAL
121 TEACHER SALARY	0	218,207	218,207
161 HOURLY SALARY	2,454,979	0	2,454,979
181 EAP SALARY	<u>1,446,468</u>	<u>0</u>	<u>1,446,468</u>
SALARIES TOTAL	3,901,447	218,207	4,119,654
210 RETIREMENT	329,282	16,104	345,386
220 FICA	386,633	16,693	403,326
231 LIFE INSURANCE	5,462	471	5,933
232 HOSPITALIZATION	814,232	22,770	837,002
237 VISION	12,485	698	13,183
238 SECTION 125 CREDIT	32,772	916	33,688
241 WORKER COMPENSATION	31,602	1,767	33,369
243 WORKER COMPENSATION	<u>4,292</u>	<u>240</u>	<u>4,532</u>
BENEFITS TOTAL	1,616,760	59,660	1,676,420
511 SUPPLIES	891,197	61,687	952,884
642 FURN/FIX/EQUIP	509,255	5,000	514,255
799 INDIRECT COST	<u>482,060</u>	<u>10,740</u>	<u>492,800</u>
OTHER EXPENSES TOTAL	1,882,512	77,427	1,959,939
TOTAL EXPENDITURES	7,400,719	355,294	7,756,013
FUND BALANCE, JUNE 30	1,021,110	74,454	1,095,564
TOTAL EXPENDITURES AND FUND BALANCE	8,421,829	429,748	8,851,577

APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

Florida Education Finance Program (FEFP) Formula

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

FTE Dollars

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

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

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

Full-Time Equivalent (FTE) Student

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

Function

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

Fund

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

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$3.9 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

PECO

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

Program Category

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

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.203 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 95% X .005203

Revenue

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

Weighted FTE (WFTE)

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

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NONDISCRIMINATION NOTICE

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

A student having a grievance concerning discrimination may contact:

Dr. Richard A. DiPatri
Superintendent
Brevard Public Schools

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

Dr. Walter Christy, Director
Office of Secondary Programs

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

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699
(321) 633-1000

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

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

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

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

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699
(321) 633-1000

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