

2014-15

**ADOPTED TENTATIVE BUDGET
ALL FUNDS**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 4, 2014

SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT

Dr. Brian T. Binggeli

SCHOOL BOARD MEMBERS

Karen Henderson, Chairman

Andy Ziegler, Vice Chairman

Dr. Michael Krupp

Dr. Barbara A. Murray

Amy Kneessy

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**ADOPTED TENTATIVE BUDGET
2013-14 versus 2014-15**

FUND	2013-14 AMENDED BUDGET	2014-15 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	536,615,922	563,729,957	27,114,034	5.05
SPECIAL REVENUE	94,203,716	108,184,502	13,980,786	14.84
DEBT SERVICE	42,481,971	42,971,696	489,725	1.15
CAPITAL OUTLAY	93,227,669	93,378,195	150,526	0.16
ENTERPRISE	<u>8,216,195</u>	<u>8,717,890</u>	<u>501,695</u>	<u>6.11</u>
SUB TOTAL	774,745,474	816,982,240	42,236,766	5.45
LESS TRANSFERS	<u>36,514,521</u>	<u>38,024,589</u>	<u>1,510,068</u>	<u>4.14</u>
TOTAL	738,230,953	778,957,651	40,726,698	5.52
INTERNAL SERVICE	85,960,189	80,658,155	-5,302,034	-6.17

FUND	ACTUAL 2013-14 MILLAGE	PROPOSED 2014-15 MILLAGE	DIFFERENCE	
			DIFFERENCE	%
OPERATING	5.358	5.091	-0.267	-4.98
STATE REQUIRED *	0.748	0.748	0.000	0.00
LOCAL LEVY	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
CAPITAL OUTLAY				
TOTAL	7.606	7.339	-0.267	-3.51

* Includes prior period millage adjustment

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY - ALL FUNDS
2014-15**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	2,584,386	85,401,921	0	0	0	87,986,307	0
State Sources	327,868,369	414,603	2,179,818	1,850,412	0	332,313,202	0
Local Sources	181,598,785	9,849,540	124,000	49,355,786	6,400,000	247,328,111	66,132,762
TOTAL REVENUES	512,051,540	95,666,064	2,303,818	51,206,198	6,400,000	667,627,620	66,132,762
Transfers In	2,299,035	0	35,325,554	400,000	0	38,024,589	0
Nonrevenue Sources	0	0	0	0	0	0	0
Fund Balance - July 1, 2014	49,379,381	12,518,438	5,342,324	41,771,997	2,317,890	111,330,030	14,525,393
TOTAL REVENUES, TRANSFERS AND BALANCES	563,729,957	108,184,502	42,971,696	93,378,195	8,717,890	816,982,240	80,658,155
EXPENDITURES							
Instruction	286,851,665	23,849,347	0	0	0	310,701,012	0
Pupil Personnel Services	16,872,426	6,144,767	0	0	0	23,017,193	0
Instructional Media Services	6,791,809	12,920	0	0	0	6,804,729	0
Instructional & Curriculum Development	10,411,245	10,853,569	0	0	0	21,264,814	0
Instructional Staff Training	1,468,556	3,755,447	0	0	0	5,224,003	0
Instructional Technology	7,992,224	1,168,745	0	0	0	9,160,969	0
Board of Education	1,153,261	3,000	0	0	0	1,156,261	0
General Administration	1,879,565	2,268,056	0	0	0	4,147,621	0
School Administration	34,660,653	104,792	0	0	0	34,765,445	0
Facilities Acquisition & Construction	795,093	217,600	0	36,919,529	0	37,932,222	0
Fiscal Services	2,568,807	57,694	0	0	0	2,626,501	0
Food Services	0	32,442,801	0	0	0	32,442,801	0
Central Services	5,861,981	5,600	0	0	0	5,867,581	78,694,276
Pupil Transportation Services	17,476,548	502,495	0	0	0	17,979,043	0
Operation of Plant	44,387,970	106,279	0	0	0	44,494,249	0
Maintenance of Plant	11,797,035	9,500	0	0	0	11,806,535	0
Administrative Technology Services	3,860,423	105,163	0	0	0	3,965,586	0
Community Services	50,000	1,176,494	0	0	4,652,359	5,878,853	0
Debt Service	0	0	37,532,286	0	0	37,532,286	0
Project Reserves	0	0	0	0	0	0	0
TOTAL EXPENDITURES	454,879,263	82,384,269	37,532,286	36,919,529	4,652,359	616,367,706	78,694,276
Transfers Out	0	400,000	0	35,325,554	2,299,035	38,024,589	0
Reserved Fund Balance	105,971,072	16,086,049	5,439,410	1,547,136	0	129,043,667	1,963,879
Unreserved Fund Balance	2,879,622	9,314,184	0	19,585,976	1,766,496	33,546,278	0
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	563,729,957	108,184,502	42,971,696	93,378,195	8,717,890	816,982,240	80,658,155

**SCHOOL BOARD OF BREVARD COUNTY
SIX-YEAR HISTORY - REVENUE WITH FUND BALANCE - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2009-10							
REVENUES	484,077,000	105,982,000	2,669,000	65,994,000	6,490,000	665,212,000	63,240,000
Other Financing Sources (Uses)	378,000	0	38,150,000	-42,016,000	2,354,000	-1,134,000	1,300,000
TOTAL REVENUES	484,455,000	105,982,000	40,819,000	23,978,000	8,844,000	664,078,000	64,540,000
FUND BALANCE	42,379,000	6,317,000	4,570,000	76,973,000	961,000	131,200,000	15,106,000
TOTAL REVENUES AND FUND BALANCE	526,834,000	112,299,000	45,389,000	100,951,000	9,805,000	795,278,000	79,646,000
2010-11							
REVENUES	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000	63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000	2,700,000
TOTAL REVENUES	486,592,000	122,029,000	42,564,000	11,662,000	4,913,000	667,760,000	66,385,000
FUND BALANCE	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
TOTAL REVENUES AND FUND BALANCE	543,746,000	129,430,000	47,077,000	63,724,000	8,228,000	792,205,000	76,991,000
2011-12							
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
TOTAL REVENUES	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
FUND BALANCE	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
TOTAL REVENUES AND FUND BALANCE	540,506,000	82,055,000	45,541,000	54,920,000	7,425,000	730,447,000	78,467,000
2012-13							
REVENUES	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-34,221,000	-1,299,000	-6,964,000	7,200,000
TOTAL REVENUES	468,691,000	72,539,000	39,015,000	6,388,000	4,505,000	591,138,000	72,837,000
FUND BALANCE	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
TOTAL REVENUES AND FUND BALANCE	528,541,000	84,096,000	43,644,000	48,789,000	7,108,000	712,178,000	87,999,000
2013-14							
REVENUES	492,129,299	81,365,135	3,340,462	51,050,122	5,718,431	633,603,449	65,093,793
Other Financing Sources (Uses)	1,328,153	-942,576	35,309,540	-34,361,964	-1,299,035	34,118	0
TOTAL REVENUES	493,457,452	80,422,559	38,650,002	16,688,158	4,419,396	633,637,567	65,093,793
FUND BALANCE	43,158,470	12,838,581	4,711,420	41,229,971	2,497,764	104,436,206	20,866,396
TOTAL REVENUES AND FUND BALANCE	536,615,922	93,261,140	43,361,422	57,918,129	6,917,160	738,073,773	85,960,189
2014-15							
REVENUES	512,051,540	95,666,064	2,303,818	51,206,198	6,400,000	667,627,620	66,132,762
Other Financing Sources (Uses)	2,299,035	-400,000	35,325,554	-34,925,554	-2,299,035	0	0
TOTAL REVENUES	514,350,575	95,266,064	37,629,372	16,280,644	4,100,965	667,627,620	66,132,762
FUND BALANCE	49,379,381	12,518,438	5,342,324	41,771,997	2,317,890	111,330,030	14,525,393
TOTAL REVENUES AND FUND BALANCE	563,729,957	107,784,502	42,971,696	58,052,641	6,418,855	778,957,651	80,658,155

**SCHOOL BOARD OF BREVARD COUNTY
SIX-YEAR HISTORY - REVENUE WITHOUT FUND BALANCE - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2009-10							
REVENUES	484,077,000	105,982,000	2,669,000	65,994,000	6,490,000	665,212,000	63,240,000
Other Financing Sources (Uses)	378,000	0	38,150,000	-42,016,000	2,354,000	-1,134,000	1,300,000
TOTAL REVENUES	484,455,000	105,982,000	40,819,000	23,978,000	8,844,000	664,078,000	64,540,000
2010-11							
REVENUES	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000	63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000	2,700,000
TOTAL REVENUES	486,592,000	122,029,000	42,564,000	11,662,000	4,913,000	667,760,000	66,385,000
2011-12							
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
TOTAL REVENUES	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
2012-13							
REVENUES	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-34,221,000	-1,299,000	-6,964,000	7,200,000
TOTAL REVENUES	468,691,000	72,539,000	39,015,000	6,388,000	4,505,000	591,138,000	72,837,000
2013-14							
REVENUES	492,129,299	81,365,135	3,340,462	51,050,122	5,718,431	633,603,449	65,093,793
Other Financing Sources (Uses)	1,328,153	-942,576	35,309,540	-34,361,964	-1,299,035	34,118	0
TOTAL REVENUES	493,457,452	80,422,559	38,650,002	16,688,158	4,419,396	633,637,567	65,093,793
2014-15							
REVENUES	512,051,540	95,666,064	2,303,818	51,206,198	6,400,000	667,627,620	66,132,762
Other Financing Sources (Uses)	2,299,035	-400,000	35,325,554	-34,925,554	-2,299,035	0	0
TOTAL REVENUES	514,350,575	95,266,064	37,629,372	16,280,644	4,100,965	667,627,620	66,132,762

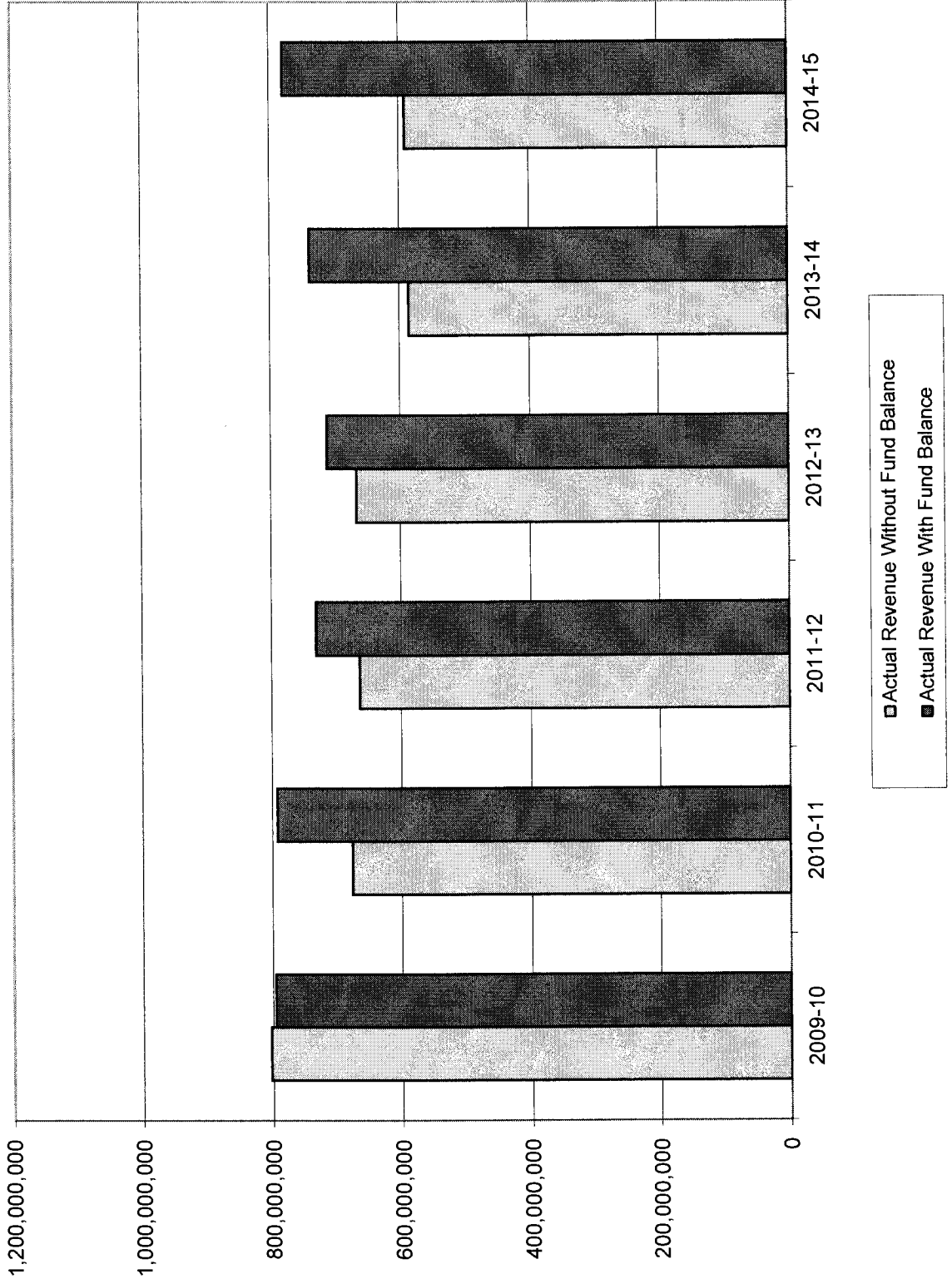
**SCHOOL BOARD OF BREVARD COUNTY
SIX-YEAR HISTORY - FUND BALANCE ONLY - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2009-10							
Fund Balance - July 1, 2009	42,379,000	6,317,000	4,570,000	76,973,000	961,000	131,200,000	15,106,000
2010-11							
Fund Balance - July 1, 2010	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
2011-12							
Fund Balance - July 1, 2011	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
2012-13							
Fund Balance - July 1, 2012	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
2013-14							
Fund Balance - July 1, 2012	43,158,470	12,838,581	4,711,420	41,229,971	2,497,764	104,436,206	20,866,396
2014-15							
Fund Balance - July 1, 2012	49,379,381	12,518,438	5,342,324	41,771,997	2,317,890	111,330,030	14,525,393

Source of data for 202-13 is the 2012-13 Comprehensive Annual Financial Report
Source of data for 2013-14 and 2014-15 is the 2014-15 All Funds Budget Book, Projected Tentative Budget.

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Six-Year History - Actual Total Revenue With And Without Fund Balance



2014-15 HIGHLIGHTS

	ESTIMATED 2013-14	PROJECTED 2014-15	DIFFERENCE	
			NUMBER	PERCENT
<u>TAX INFORMATION:</u>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING) *	5.358	5.091	-0.267	-4.98
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.606	7.339	-0.267	-3.51
TAX ROLL (NON-EXEMPT)	\$28,725,623,018	\$31,249,030,561	\$2,523,407,543	8.78
VALUE OF 1.000 MILL	\$27,576,598	\$29,999,069	\$2,422,471	8.78
<u>STUDENT DATA, including charter schools:</u>				
MEMBERSHIP	72,594	72,906	312	0.43
UNWEIGHTED FTE (FTE)	70,156.31	70,288.84	132.53	0.19
WEIGHTED FTE (WFTE)	77,052.45	77,136.06	83.61	0.11
<u>OPERATING FUND ONLY:</u>				
REVENUE/TRANSFERS	\$493,457,452	\$514,350,575	\$20,893,123	4.23
BEGINNING BALANCES	<u>\$43,158,470</u>	<u>\$49,379,381</u>	<u>\$6,220,911</u>	<u>14.41</u>
TOTAL AVAILABLE FUNDS	\$536,615,922	\$563,729,957	\$27,114,034	5.05
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,648.86	\$8,020.19	\$371.33	4.85
AVAILABLE FUNDS PER WEIGHTED FTE	\$6,964.29	\$7,308.25	\$343.96	4.94
<u>ADDITIONAL INFORMATION:</u>				
BASE STUDENT ALLOCATION (BSA)	\$3,752.30	\$4,031.77	\$279.47	7.45
DISTRICT COST DIFFERENTIAL (DCD)	1.0088	1.0066	-0.0022	-0.22
STATE CATEGORICAL FUNDS	\$144,432,626	\$134,296,621	-\$10,136,005	-7.02
CATEGORICALS AS % OF STATE DOLLARS	46.23%	40.96%	-5.27%	-11.40

* Includes prior period millage adjustment

2014-15 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2013-14	PROJECTED 2014-15	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,726.25	4,735.64	9.39	0.20
OTHER TEACHERS	286.98	285.85	-1.13	-0.39
INSTRUCTIONAL SUPPORT	36.80	36.80	0.00	0.00
ADMINISTRATIVE	223.80	225.41	1.61	0.72
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,160.07</u>	<u>3,151.64</u>	<u>-8.43</u>	<u>-0.27</u>
TOTAL FOR SCHOOLS	8,434.90	8,436.34	1.44	0.02
DEPARTMENTS				
ADMINISTRATIVE	39.00	38.00	-1.00	-2.56
SUPPORT SERVICES	<u>349.52</u>	<u>347.77</u>	<u>-1.75</u>	<u>-0.50</u>
TOTAL FOR DEPARTMENTS (does not include board members)	388.52	385.77	-2.75	-0.71
DISTRICT TOTAL:	8,823.42	8,822.11	-1.31	-0.01

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.
This represents a savings of approximately \$4.22 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 2013-14	PROJECTED Alloc Units 2014-15	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM				
Staffing Specialist	4,527.97	4,552.68	24.71	51.61%
Resource Teachers	37.00	37.00	0.00	0.42%
Adult Ed Resource Teachers	90.25	92.33	2.08	1.05%
Adult Ed Teachers	13.29	13.53	0.24	0.15%
	57.74	40.10	-17.64	0.45%
SUB-TOTAL	4,726.25	4,735.64	9.39	53.68%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	204.86	203.61	-1.25	2.31%
Media Specialists	82.12	82.24	0.12	0.93%
SUB-TOTAL	286.98	285.85	-1.13	3.24%
INSTRUCTIONAL SUPPORT				
Psychologists	33.00	33.00	0.00	0.37%
Child Find Specialists	3.80	3.80	0.00	0.04%
SUB-TOTAL	36.80	36.80	0.00	0.42%
ADMINISTRATIVE				
Principals	83.00	83.24	0.24	0.94%
Assistant Principals/12 month	52.80	49.80	-3.00	0.56%
Assistant Principal/Dean-10 month	31.00	35.00	4.00	0.40%
Assistant Principals Elem/10 month	57.00	57.37	0.37	0.65%
SUB-TOTAL	223.80	225.41	1.61	2.56%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES						
Paraprofessionals	924.19	941.31	17.12	10.67%		
Bus Drivers/Attendants	326.20	288.20	-38.00	3.27%		
Spec ESE Transportation-EAP	1.00	1.00	0.00	0.01%		
Theatre Mgr-EAP	6.00	6.00	0.00	0.07%		
Behavior Analyst-EAP	14.00	14.00	0.00	0.16%		
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%		
Technology-EAP	68.00	79.00	11.00	0.90%		
Cafeteria	439.67	430.78	-8.89	4.88%		
Custodial	574.51	573.99	-0.52	6.51%		
Class Crafts and Services	219.00	219.17	0.17	2.48%		
Clerical	396.70	399.26	2.56	4.53%		
Child Care Coord/Asst	189.80	197.93	8.13	2.24%		
SUB-TOTAL	3,160.07	3,151.64	-8.43	35.72%		
SCHOOLS TOTAL	8,434.90	8,436.34	1.44	95.63%		
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2013-14	PROJECTED Alloc Units 2014-15	Difference	Percent of Total		
ADMINISTRATIVE						
Superintendent	1.00	1.00	0.00	0.01%		
Assistant Superintendents	6.00	6.00	0.00	0.07%		
Area Superintendents	3.00	3.00	0.00	0.03%		
Directors/Managers/Coordinators	29.00	28.00	-1.00	0.32%		
SUB-TOTAL	39.00	38.00	-1.00	0.43%		
SUPPORT SERVICES						
Executive/Administrative/Professional	166.00	166.50	0.50	1.89%		
Cafeteria	5.00	5.00	0.00	0.06%		
Clerical	154.25	152.00	-2.25	1.72%		
Classified Crafts and Services	24.27	24.27	0.00	0.28%		
SUB-TOTAL	349.52	347.77	-1.75	3.94%		
NON-SCHOOL TOTAL	388.52 *	385.77 *	-2.75	4.37%		
DISTRICT TOTALS	8,823.42	8,822.11	-1.31	100.00%		

Source: Personnel Position Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3121 IMPACT AID	694,794	0.13	568,779	0.11	694,794	0.12	126,015	22.16
3202 MEDICAID REIMBURSEMENT	1,889,592	0.35	1,419,367	0.26	1,889,592	0.34	470,225	33.13
TOTAL FEDERAL	2,584,386	0.48	1,988,147	0.37	2,584,386	0.46	596,239	29.99
STATE SOURCES								
3310 F.E.F.P.	141,230,574	26.05	134,352,709	25.04	160,267,387	28.43	25,914,678	19.29
3310 SAFE SCHOOLS	1,700,867	0.31	1,700,812	0.32	1,629,095	0.29	-71,717	-4.22
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,677,119	3.44	18,677,119	3.48	18,708,765	3.32	31,646	0.17
3310 ESE GUARANTEED ALLOCATION	26,768,095	4.94	26,768,095	4.99	26,743,489	4.74	-24,606	-0.09
3310 READING ALLOCATION	3,303,145	0.61	3,319,713	0.62	3,308,285	0.59	-11,428	-0.34
3310 DJJ SUPPLEMENTAL ALLOCATION	110,734	0.02	132,028	0.02	177,209	0.03	45,181	34.22
3310 DECLINING ENROLLMENT ALLOCATION	204,768	0.04	0	0.00	0	0.00	0	0.00
3310 DISCRETIONARY MILLAGE COMPRESSION	6,176,155	1.14	6,137,976	1.14	6,137,622	1.09	-354	-0.01
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE *	1,186,817	0.22	1,186,817	0.22	1,183,685	0.21	-3,132	-0.26
3310 INSTRUCTIONAL MATERIALS *	5,695,671	1.05	5,709,396	1.06	6,124,694	1.09	415,298	7.27
3310 STUDENT TRANSPORTATION *	11,003,110	2.03	10,283,316	1.92	10,318,189	1.83	34,873	0.34
3310 VIRTUAL EDUCATION CONTRIBUTION	124,742	0.02	139,077	0.03	44,698	0.01	-94,379	-67.86
3310 TEACHER SALARY INCREASE ALLOCATION	12,608,111	2.33	12,673,632	2.36	0	0.00	-12,673,632	-100.00
3310 DIGITAL CLASSROOM ALLOCATION	0	0.00	0	0.00	818,492	0.15	818,492	0.00
3310 ADDITIONAL ALLOCATION	0	0.00	259,017	0.05	0	0.00	-259,017	-100.00
3315 WORKFORCE DEVELOPMENT	3,255,150	0.60	3,255,150	0.61	3,420,675	0.61	165,525	5.09
3318 ADULTS WITH DISABILITIES	302,802	0.06	302,802	0.06	302,802	0.05	0	0.00
3323 C.O. & D.S.	40,481	0.01	40,481	0.01	40,481	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.04	230,845	0.04	200,000	0.04	-30,845	-13.36
3344 LOTTERY ENHANCEMENT	0	0.00	713,421	0.13	710,856	0.13	-2,565	-0.36
3355 CLASS SIZE REDUCTION	79,068,139	14.58	78,903,972	14.70	79,766,232	14.15	862,260	1.09
3361 SCHOOL RECOGNITION	4,725,579	0.87	3,830,358	0.71	3,830,358	0.68	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,300,000	0.42	2,218,648	0.41	2,450,000	0.43	231,352	10.43
3372 PREKINDERGARTEN	240,000	0.04	122,626	0.02	240,000	0.04	117,374	95.72
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,525,248	0.28	1,225,174	0.23	1,222,105	0.22	-3,069	-0.25
3399 MISCELLANEOUS STATE	0	0.00	-334	0.00	0	0.00	334	0.00
TOTAL STATE	320,670,557	59.14	312,406,100	58.22	327,868,369	58.16	15,462,269	4.95

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2013-14		2013-14		2014-15		2013-14 AMENDED VS.	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2014-15 PROJECTED AMOUNT	%
LOCAL SOURCES								
341X AD VALOREM	168,134,518	31.01	169,399,290	31.57	175,104,568	31.06	5,705,278	3.37
341X PRIOR PERIOD ADJUSTED MILLAGE	248,189	0.05	248,189	0.05	59,998	0.01	-188,191	-75.83
3424 TUITION	0	0.00	238,647	0.04	0	0.00	-238,647	0.00
3425 RENT	298,474	0.06	470,428	0.09	298,474	0.05	-171,954	-36.55
343X INCOME/INVESTMENTS	278,893	0.05	156,323	0.03	278,893	0.05	122,570	78.41
346X ADULT STUDENT FEES	96,000	0.02	184,964	0.03	96,000	0.02	-88,964	-48.10
347X OTHER STUDENT FEES	12,000	0.00	265,083	0.05	12,000	0.00	-253,083	-95.47
3494 FEDERAL-INDIRECT	2,327,904	0.43	1,832,685	0.34	2,235,523	0.40	402,838	21.98
3499 FOOD SERVICE-INDIRECT	646,839	0.12	604,777	0.11	661,616	0.12	56,839	9.40
349X ADDITIONAL AD VALOREM	1,100,000	0.20	0	0.00	1,355,676	0.24	1,355,676	0.00
349X MISCELLANEOUS LOCAL	1,496,037	0.28	4,334,665	0.81	1,496,037	0.27	-2,838,628	-65.49
TOTAL LOCAL	174,638,854	32.21	177,735,052	33.12	181,598,785	32.21	3,863,733	2.17
OTHER FINANCING SOURCES								
3690 TRANSFER FROM ENTERPRISE FUND	1,299,035	0.24	1,299,035	0.24	2,299,035	0.41	1,000,000	76.98
3741 INSURANCE LOSS RECOVERY	0	0.00	27,113	0.01	0	0.00	-27,113	0.00
3742 OTHER LOSS RECOVERY	0	0.00	2,005	0.00	0	0.00	-2,005	0.00
TOTAL OTHER	1,299,035	0.24	1,328,153	0.25	2,299,035	0.41	970,882	73.10
TOTAL REVENUE	499,192,832	92.06	493,457,452	91.96	514,350,575	91.24	20,893,123	4.23
FUND BALANCE JULY 1:								
RESERVED	43,059,275	7.94	43,059,275	8.02	49,379,381	8.76	6,320,106	14.68
UNRESERVED	0	0.00	0	0.00	0	0.00	0	0.00
PRIOR PERIOD ADJUSTMENT - CHANGE IN REVENUE	0	0.00	99,195	0.02	0	0.00	-99,195	-100.00
GRAND TOTAL	542,252,108	100.00	536,615,922	100.00	563,729,957	100.00	27,114,034	5.05

Beginning in 2009-10 these revenues were reclassified from State Categorical Programs to become a part of the State FEFP.

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2013-14	PROJECTED 2014-15	DIFFERENCE	% CHANGE
FTE	70,156.31	70,288.84	132.53	0.19
WEIGHTED FTE	77,052.45	77,136.06	83.61	0.11
BASE STUDENT ALLOCATION	\$3,752.30	\$4,031.77	\$279.47	7.45
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$289,123,908	\$310,994,853	\$21,870,944	7.56
DISTRICT COST DIFFERENTIAL	1,0088	1,0066	-0.0022	-0.22
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$291,668,196	\$313,047,419	\$21,379,221	7.33
SAFE SCHOOLS	\$1,700,812	\$1,629,095	-\$71,717	-4.22
ESE GUARANTEED ALLOCATION	\$26,768,095	\$26,743,489	-\$24,606	-0.09
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$18,677,119	\$18,708,765	\$31,646	0.17
DECLINING ENROLLMENT SUPPLEMENT	\$0	\$0	\$0	0.00
DJJ SUPPLEMENT ALLOCATION	\$132,028	\$177,209	\$45,181	34.22
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$6,137,976	\$6,137,622	-\$354	-0.01
READING ALLOCATION	\$3,319,713	\$3,308,285	-\$11,428	-0.34
TEACHERS CLASSROOM SUPPLY ASSISTANCE	\$1,186,817	\$1,183,685	-\$3,132	-0.26
INSTRUCTIONAL MATERIALS	\$5,709,396	\$6,124,694	\$415,298	7.27
STUDENT TRANSPORTATION	\$10,283,316	\$10,318,189	\$34,873	0.34
VIRTUAL EDUCATION CONTRIBUTION	\$139,077	\$44,698	-\$94,379	-67.86
TEACHER SALARY INCREASE ALLOCATION	\$12,673,632	\$0	-\$12,673,632	-100.00
DIGITAL CLASSROOMS ALLOCATION	\$0	\$818,492	\$818,492	0.00
ADDITIONAL ALLOCATION	\$259,017	\$0	-\$259,017	-100.00
GROSS STATE AND LOCAL FEFP	\$378,655,196	\$386,241,642	\$9,586,446	2.53
REQUIRED LOCAL EFFORT/FEEES	-\$147,507,223	-\$152,665,264	-\$5,158,041	3.50
PRIOR YEAR ADJUSTMENT	\$201,276	\$0	-\$201,276	-100.00
PRORATION TO FUNDS AVAILABLE	-\$1,372,828	-\$114,768	\$1,258,060	-91.64
GROSS STATE FEFP	\$229,976,421	\$235,461,610	\$5,485,189	2.39
CLASS SIZE REDUCTION ALLOCATION	\$78,953,492	\$79,766,232	\$812,740	1.03
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,543,758	\$4,541,214	-\$2,544	-0.06
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$104,172	\$0	\$104,172	-100.00
PRIOR YEAR ADJUSTMENTS FOR SCHOLARSHIP DEDUCTIONS	\$6,831	\$0	-\$6,831	-100.00
MCKAY SCHOLARSHIPS	-\$8,539,373	\$0	\$8,539,373	-100.00
NET STATE DOLLARS	\$304,836,957	\$319,769,056	\$14,932,099	4.90

* MCKAY ESTIMATED AT \$8,636,714 FOR 2014-15

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

	ESTIMATED 2013-14	PROJECTED 2014-15	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$28,725,623,018	\$31,249,030,561	\$2,523,407,543	8.78
96% OF VALUE	\$27,576,598,097	\$29,999,069,339	\$2,422,471,241	8.78
REQUIRED LOCAL EFFORT	\$147,507,223	\$152,665,264	\$5,158,041	3.50
LOCAL TAX DOLLARS - DISCRETIONARY	\$20,627,295	\$22,439,304	\$1,812,008	8.78
TOTAL LOCAL TAXES	\$168,134,518	\$175,104,568	\$6,970,049	4.15
VALUE OF 1 MILL	\$27,576,598	\$29,999,069	\$2,422,471	8.78

2013-14 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/17/14

2014-15 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/14/14

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2013-14			2013-14			2013-14			2014-15			2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%				
111 ADMINISTRATOR - BASE PAY	18,730,393	3.45	19,703,015	3.67	19,701,561	3.67	19,529,089	3.46	-172,472	-0.88				
112 ADMINISTRATOR - EXTRA DUTY PAY	15,000	0.00	101,996	0.02	37,267	0.01	15,000	0.00	-22,267	-59.75				
113 ADMINISTRATOR - SUPPLEMENTS	14,400	0.00	36,304	0.01	14,400	0.00	12,000	0.00	-2,400	-16.67				
114 ADMINISTRATOR - TERMINAL PAY	1,015,569	0.19	467,767	0.09	877,025	0.16	1,015,569	0.18	138,544	15.80				
115 ADMINISTRATOR - SICK LEAVE BUY BACK	0	0.00	138,544	0.03	138,544	0.03	0	0.00	-138,544	-100.00				
116 ADMINISTRATOR - BONUS	0	0.00	107,545	0.02	107,545	0.02	46	0.00	-107,499	-99.96				
121 TEACHER - BASE PAY	185,320,560	34.18	189,651,350	35.34	191,397,603	35.67	190,148,850	33.73	-1,248,752	-0.65				
122 TEACHER - EXTRA DUTY PAY	1,965,600	0.37	1,274,344	0.24	1,624,969	0.30	2,280,795	0.40	655,827	40.36				
123 TEACHER - SUPPLEMENT	3,451,418	0.64	3,362,313	0.63	3,759,008	0.70	3,405,160	0.60	-353,848	-9.41				
124 TEACHER - TERMINAL PAY	2,839,224	0.52	1,459,133	0.27	1,102,747	0.21	2,839,224	0.50	1,736,477	157.47				
125 TEACHER - SICK LEAVE BUY BACK	0	0.00	1,197,832	0.22	1,197,832	0.22	0	0.00	-1,197,832	-100.00				
126 TEACHER - BONUS	0	0.00	2,543,901	0.47	2,312,582	0.43	0	0.00	-2,312,582	-100.00				
128 TEACHER - SHORT TERM CONTRACT	36,540	0.01	779,148	0.15	153,051	0.03	37,954	0.01	-115,097	-75.20				
131 OTHER CERTIFIED - BASE PAY	19,884,125	3.67	20,576,896	3.83	20,781,306	3.87	20,148,171	3.57	-633,136	-3.05				
132 OTHER CERTIFIED - EXTRA DUTY	572,000	0.11	957,299	0.18	1,197,195	0.22	315,979	0.06	-881,216	-73.61				
133 OTHER CERTIFIED - SUPPLEMENTS	434,784	0.08	347,634	0.06	389,629	0.07	289,683	0.05	-99,946	-25.65				
134 OTHER CERTIFIED - TERMINAL PAY	0	0.00	401,440	0.07	401,440	0.07	0	0.00	-401,440	-100.00				
135 OTHER CERTIFIED - SICK LEAVE BUY BACK	0	0.00	137,205	0.03	137,205	0.03	0	0.00	-137,205	-100.00				
136 OTHER CERTIFIED - BONUS	0	0.00	198,602	0.04	190,602	0.04	0	0.00	-190,602	-100.00				
138 OTHER CERTIFIED - SHORT TERM CONTRACT	0	0.00	38,924	0.01	0	0.00	0	0.00	0	0.00				
141 SUBSTITUTE - BASE PAY	3,001,143	0.55	3,302,761	0.62	3,792,395	0.71	2,975,029	0.53	-817,366	-21.55				
142 SUBSTITUTE - NON INSTRUCTIONAL	350,286	0.06	392,290	0.07	348,262	0.06	347,005	0.06	-1,257	-0.36				
151 AIDE - BASE PAY	9,593,890	1.77	8,922,923	1.66	10,162,421	1.89	10,167,252	1.80	4,831	0.05				
152 AIDE - OVERTIME/ADDITIONAL TIME	0	0.00	279,766	0.05	13,099	0.00	0	0.00	-13,099	-100.00				
154 AIDE - TERMINAL PAY	0	0.00	24,660	0.00	24,660	0.00	0	0.00	-24,660	-100.00				
155 AIDE - SICK LEAVE BUY BACK	0	0.00	36,029	0.01	36,029	0.01	0	0.00	-36,029	-100.00				
156 AIDE - BONUS	0	0.00	173,151	0.03	170,151	0.03	0	0.00	-170,151	-100.00				
158 AIDE - SHORT TERM CONTRACT	0	0.00	131,020	0.02	34,602	0.01	0	0.00	-34,602	-100.00				
161 OTHER SUPPORT - BASE PAY	39,243,802	7.24	39,687,891	7.40	41,253,776	7.69	40,558,466	7.19	-695,310	-1.69				
162 OTHER SUPPORT - AD/TOVT	672,528	0.12	1,184,938	0.22	818,003	0.15	692,528	0.12	-125,475	-15.34				
163 OTHER SUPPORT - SUPPLEMENTS	1,200	0.00	0	0.00	1,200	0.00	0	0.00	-1,200	-100.00				
164 OTHER SUPPORT - TERMINAL PAY	1,310,411	0.24	688,137	0.13	1,090,662	0.20	1,310,411	0.23	219,749	20.15				
165 OTHER SUPPORT - SICK LEAVE BUY BACK	80,013	0.01	159,060	0.03	159,060	0.03	0	0.00	-159,060	-100.00				
166 OTHER SUPPORT - BONUS	0	0.00	504,120	0.09	502,120	0.09	0	0.00	-502,120	-100.00				
168 OTHER SUPPORT - TEMPORARY	182,008	0.03	119,742	0.02	44,280	0.01	68,904	0.01	-692	-0.37				
171 BOARD & ATTORNEY - BASE PAY	10,841,937	2.00	11,020,349	2.05	11,348,343	2.11	12,075,367	2.14	727,024	6.41				
181 EAP - BASE PAY	0	0.00	1,013	0.00	0	0.00	0	0.00	0	0.00				
182 EAP - OVERTIME/ADDITIONAL TIME	0	0.00	32,400	0.01	0	0.00	3,600	0.00	3,600	0.00				
183 EAP - SUPPLEMENTS	273,003	0.05	147,118	0.03	227,409	0.04	273,003	0.05	45,594	20.05				
184 EAP - TERMINAL PAY	0	0.00	45,594	0.01	45,594	0.01	0	0.00	-45,594	-100.00				
185 EAP - SICK LEAVE BUY BACK	0	0.00	43,407	0.01	42,907	0.01	0	0.00	-42,907	-100.00				
186 EAP - BONUS	10,000	0.00	13,593	0.00	24,109	0.00	0	0.00	-24,109	-100.00				
191 TEMPORARY - BASE PAY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
1XX SALARIES TOTAL	299,859,834	55.30	310,579,625	57.88	315,849,100	58.86	308,698,286	54.76	-7,150,814	-2.26				
210 RETIREMENT	22,147,423	4.08	22,616,904	4.21	23,009,957	4.29	24,207,726	4.29	1,197,769	5.21				
220 FICA	21,074,969	3.89	21,989,842	4.10	22,191,386	4.14	22,612,272	4.01	420,886	1.90				
231 LIFE INSURANCE	471,502	0.09	426,948	0.08	242,371	0.05	225,769	0.04	-16,603	-6.85				
232 HOSPITALIZATION	36,940,374	6.81	36,958,123	6.89	36,858,702	6.87	36,547,341	6.48	-311,361	-0.84				
241 WORK. COMP. - GENERAL	1,451,110	0.27	1,586,088	0.30	1,513,110	0.28	1,490,191	0.26	-22,919	-1.51				
242 WORK. COMP. - BUS DRIVER	370,952	0.07	393,492	0.07	386,400	0.07	346,556	0.06	-39,844	-10.31				
243 WORK. COMP. - MAINTENANCE	627,524	0.12	726,930	0.14	720,612	0.13	687,665	0.12	-32,947	-4.57				
244 WORK. COMP. - CAFETERIA	11,140	0.00	14,177	0.00	11,489	0.00	12,031	0.00	542	4.72				

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 TENTATIVE AMOUNT	%
250 UNEMPLOYMENT	275,000	0.05	486,255	0.09	486,255	0.09	275,000	0.05	-211,255	-43.45
2XX FRINGE TOTAL	83,369,994	15.37	85,198,758	15.88	85,420,283	15.92	86,404,553	15.33	984,270	1.15
TOTAL SALARIES AND FRINGES	383,229,828	70.67	395,778,383	73.75	401,269,383	74.78	395,102,838	70.09	-6,166,544	-1.54
311 LEGAL SERVICES	282,903	0.05	463,015	0.09	472,685	0.09	282,903	0.05	-189,782	-40.15
312 PROFESSIONAL/TECHNICAL	11,440,298	2.11	40,262,025	7.50	41,448,786	7.72	11,822,511	2.10	-29,626,274	-71.48
314 MEDICAL TESTS	58,725	0.01	104,771	0.02	100,441	0.02	58,725	0.01	-41,716	-41.53
315 REIMBURSE TUITION AND BOOKS	100,000	0.02	59,288	0.01	306,377	0.06	100,000	0.02	-206,377	-67.36
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	0	0.00
322 PROPERTY INSURANCE	4,821,139	0.89	4,785,803	0.89	4,821,012	0.90	4,769,248	0.85	-51,764	-1.07
323 LIABILITY INSURANCE	813,683	0.15	813,083	0.15	813,880	0.15	819,085	0.15	5,205	0.64
324 FIDELITY BOND INSURANCE	9,909	0.00	10,036	0.00	10,036	0.00	10,036	0.00	0	0.00
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	0	0.00
326 DRIVERS ED INSURANCE	8,959	0.00	0	0.00	8,959	0.00	8,959	0.00	0	0.00
331 TRAVEL - IN-COUNTY	196,349	0.04	178,895	0.03	249,018	0.05	208,457	0.04	-40,561	-16.29
332 TRAVEL - OUT-OF-COUNTY	317,736	0.06	299,274	0.06	480,501	0.09	305,810	0.05	-174,691	-36.36
333 TRAVEL - OUT-OF-STATE	21,050	0.00	104,983	0.02	110,469	0.02	22,550	0.00	-87,919	-79.59
351 REPAIR - INSTRUCTIONAL	12,929	0.00	33,735	0.01	49,888	0.01	13,009	0.00	-36,879	-73.92
352 REPAIR - NON-INSTRUCTIONAL	79,892	0.01	81,730	0.02	95,820	0.02	77,754	0.01	-18,066	-18.85
353 MAINFRAME MAINTENANCE	126,300	0.02	81,738	0.02	101,360	0.02	126,300	0.02	24,940	24.61
354 SPECIALIZED SERVICES	1,342,544	0.25	1,107,590	0.21	1,427,886	0.27	1,362,044	0.24	-65,842	-4.61
355 REPAIR - GENERAL MAINTENANCE	0	0.00	11,095	0.00	13,567	0.00	0	0.00	-13,567	-100.00
356 MAINT AND WARRANTY AGREEMENTS	271,130	0.05	181,775	0.03	429,121	0.08	271,130	0.05	-157,991	-36.82
360 RENTALS	256,150	0.05	399,701	0.07	418,660	0.08	276,983	0.05	-141,677	-33.84
361 SOFTWARE RENTAL	175,602	0.03	33,962	0.01	122,198	0.02	175,602	0.03	43,70	43.70
363 HARDWARE LEASE	97,200	0.02	57,469	0.01	87,993	0.02	97,200	0.02	9,207	10.46
364 MAINTENANCE FEES - SOFTWARE	110,559	0.02	36,879	0.01	40,784	0.01	113,459	0.02	72,675	178.19
365 SUBSCRIPTION FEES - SOFTWARE	772,231	0.14	786,674	0.15	1,464,071	0.27	772,231	0.14	-691,840	-47.25
371 TELEPHONE BASE	341,000	0.06	321,943	0.06	355,938	0.07	338,917	0.06	-17,021	-4.78
372 TELEPHONE LONG DISTANCE	47,806	0.01	34,771	0.01	71,314	0.01	48,016	0.01	-23,298	-32.67
373 POSTAGE	177,686	0.03	151,444	0.03	260,392	0.05	177,239	0.03	-83,153	-31.93
374 TELEPHONE EQUIPMENT	123,100	0.02	147,800	0.03	164,791	0.03	123,100	0.02	-41,691	-25.30
375 TELEPHONE MAINTENANCE	114,171	0.02	148,351	0.03	121,427	0.02	141,813	0.03	20,387	16.79
376 PDA DATA USAGE	5,720	0.00	47,055	0.01	28,650	0.01	8,330	0.00	-20,320	-70.92
377 PDA VOICE/CELL	79,779	0.01	160,501	0.03	101,375	0.02	88,812	0.02	-12,563	-12.39
378 DATA COMMUNICATIONS SERVICES	874,885	0.16	703,319	0.13	849,748	0.16	1,112,717	0.20	262,970	30.95
384 WATER	982,330	0.18	811,087	0.15	985,106	0.18	961,302	0.17	-23,804	-2.42
385 REFUSE	780,292	0.14	548,499	0.10	783,777	0.15	732,341	0.13	-51,436	-6.56
386 RECYCLING	161,489	0.03	154,112	0.03	162,119	0.03	172,595	0.03	10,476	6.46
387 SEWER	1,123,581	0.21	931,492	0.21	1,125,371	0.21	1,078,401	0.19	-46,970	-4.17
388 LANDFILL	339,437	0.06	291,391	0.05	340,347	0.06	313,892	0.06	-26,455	-7.77
391 PRINTING	1,536,967	0.28	1,670,432	0.31	2,012,567	0.38	1,513,566	0.27	-499,001	-24.79
393 DRY CLEANING	0	0.00	4,173	0.00	0	0.00	0	0.00	-4,173	-100.00
394 LINEN SERVICE	28,500	0.01	30,651	0.01	30,508	0.01	28,500	0.01	-2,008	-6.58
395 PEST CONTROL	0	0.00	0	0.00	255	0.00	0	0.00	-255	-100.00
397 ISOLATED TRANSPORTATION	9,900	0.00	0	0.00	0	0.00	9,900	0.00	9,900	0.00
399 PRINTING CHARGE-BACK	-600,000	-0.11	-491,672	-0.09	-597,581	-0.11	-600,000	-0.11	-2,419	0.40
3XX PURCHASED SERVICES TOTAL	27,762,240	5.12	55,877,178	10.30	60,192,092	11.22	28,261,744	5.01	-31,930,348	-53.05
410 NATURAL GAS	126,796	0.02	113,150	0.02	131,708	0.02	98,327	0.02	-33,381	-25.34

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2013-14			2013-14			2013-14			2014-15			2013-14 AMENDED VS. 2014-15 TENTATIVE		
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%					
420 BOTTLED GAS	177,981	0.03	183,662	0.03	179,958	0.03	160,005	0.03	-19,953	-11.09					
430 ELECTRICITY	11,417,000	2.11	10,604,420	1.98	12,562,119	2.34	12,135,000	2.15	-427,119	-3.40					
440 FUEL OIL	38,614	0.01	20,829	0.00	52,806	0.01	18,049	0.00	-34,757	-65.82					
450 GASOLINE	946,348	0.17	697,073	0.13	732,621	0.14	946,348	0.17	213,727	29.17					
460 DIESEL	2,931,748	0.54	2,511,509	0.47	2,948,210	0.55	2,931,748	0.52	-16,462	-0.56					
470 ENERGY RESERVE AT SCHOOLS	0	0.00	0	0.00	1,005,786	0.19	0	0.00	-1,005,786	-100.00					
4XX ENERGY SERVICES TOTAL	15,638,487	2.88	14,130,444	2.63	17,613,208	3.28	16,289,477	2.89	-1,323,731	-7.52					
511 SUPPLIES	5,061,354	0.93	6,261,014	1.17	13,464,144	2.51	5,127,856	0.91	-8,336,288	-61.91					
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	7,821	0.00	8,257	0.00	17,820	0.00	9,563	115.82					
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	2,800	0.00	2,800	0.00	20,898	0.00	18,098	646.24					
521 NON-STATE ADOPTED TEXTBOOKS	2,977,232	0.55	3,102,901	0.58	3,389,221	0.63	3,374,180	0.60	-15,041	-0.44					
522 STATE ADOPTED TEXTBOOKS	2,450,901	0.45	3,515,363	0.66	3,811,176	0.71	2,470,119	0.44	-1,341,057	-35.19					
523 NON-STATE ADOPTED EBOOKS	0	0.00	4,433	0.00	4,569	0.00	0	0.00	-4,569	-100.00					
530 PERIODICALS	18,122	0.00	14,138	0.00	22,505	0.00	16,790	0.00	-5,715	-25.40					
544 GREASE/OIL	21,360	0.00	56,336	0.01	58,702	0.01	21,360	0.00	-37,342	-63.61					
550 REPAIR PARTS	496,913	0.09	846,236	0.16	888,718	0.17	496,913	0.09	-391,805	-44.09					
560 TIRES/TUBES	158,864	0.03	244,858	0.05	245,012	0.05	158,864	0.03	-86,148	-35.16					
594 UNIFORMS	170,076	0.03	43,564	0.01	79,767	0.01	169,776	0.03	90,009	112.84					
5XX SUPPLIES/MATERIALS TOTAL	11,393,539	2.10	14,099,464	2.63	21,974,872	4.10	11,874,576	2.11	-10,100,296	-45.96					
611 LIBRARY BOOKS - NEW LIBRARY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00					
612 LIBRARY BOOKS - REPLACEMENT	349,024	0.06	302,451	0.06	348,820	0.07	366,797	0.07	17,977	5.15					
621 AV MATERIALS > \$1,000	17,570	0.00	0	0.00	18,239	0.00	19,833	0.00	1,594	8.74					
622 AV MATERIALS < 1,000	8,600	0.00	20,589	0.00	30,481	0.01	5,300	0.00	-25,181	-82.61					
641 FURN/FIX/EQUIP > \$1,000	435,066	0.08	184,156	0.03	387,490	0.07	431,366	0.08	43,876	11.32					
642 FURN/FIX/EQUIP < \$1,000	236,782	0.04	563,902	0.11	772,125	0.14	239,461	0.04	-532,664	-68.99					
643 COMPUTER HARDWARE > \$1,000	83,072	0.02	954,207	0.18	1,406,606	0.26	84,884	0.02	-1,321,722	-93.97					
644 COMPUTER HARDWARE < \$1,000	745,913	0.14	1,140,308	0.21	1,612,116	0.30	738,998	0.13	-873,118	-54.16					
651 SCHOOL BUSES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00					
652 OTHER VEHICLES	226,159	0.04	379,589	0.07	464,763	0.09	226,159	0.04	-238,604	-51.34					
671 SITE IMPROVEMENT - CONTRACTED	5,000	0.00	28,217	0.01	38,677	0.01	5,000	0.00	-33,677	-87.07					
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	1,307	0.00	1,623	0.00	0	0.00	-1,623	-100.00					
681 REMODEL - CONTRACTED	2,500	0.00	131,115	0.02	221,799	0.04	2,500	0.00	-219,299	-98.87					
682 REMODEL - IN-HOUSE	32,192	0.01	652	0.00	3,578	0.00	32,192	0.01	28,614	799.84					
684 REMODEL - PROF FEES	0	0.00	30,214	0.01	81,858	0.02	0	0.00	-81,858	-100.00					
686 REMODEL - ADMIN	0	0.00	6,661	0.00	7,670	0.00	0	0.00	-7,670	-100.00					
687 REMODEL/RENOVATE DIRECT POS	0	0.00	19,268	0.00	19,268	0.00	0	0.00	-19,268	-100.00					
691 COMPUTER SOFTWARE > \$1,000	136,767	0.03	82,192	0.02	129,752	0.02	139,967	0.02	10,215	7.87					
692 COMPUTER SOFTWARE < \$1,000	24,823	0.00	350,781	0.07	368,918	0.07	22,211	0.00	-344,707	-93.95					
693 LICENSE FEES - SOFTWARE > \$1,000	37,912	0.01	0	0.00	15,115	0.00	38,282	0.01	23,167	153.28					
694 LICENSE FEES - SOFTWARE < \$1,000	5,650	0.00	336,715	0.06	474,218	0.09	5,650	0.00	-468,568	-98.81					
6XX CAPITAL OUTLAY TOTAL	2,347,030	0.43	4,532,325	0.84	6,401,115	1.19	2,358,600	0.42	-4,042,515	-63.15					
737 DUES/FEES	610,759	0.11	2,067,583	0.39	3,103,507	0.58	571,117	0.10	-2,532,390	-81.60					
738 FINGERPRINT FEES PAID	172,500	0.03	135,882	0.03	313,138	0.06	172,500	0.03	-140,638	-44.91					
739 FISCAL BANK CHARGES	45,000	0.01	62,346	0.01	45,010	0.01	45,000	0.01	-10	-0.02					
740 JUDGMNT/SETTLEMENTS	20,500	0.00	0	0.00	20,500	0.00	20,500	0.00	0	0.00					
763 UNINSURED PROPERTY LOSSES	100,000	0.02	59,359	0.01	94,704	0.02	100,000	0.02	5,296	5.59					
794 FIELD TRIPS	87,315	0.02	488,077	0.09	519,832	0.10	82,010	0.01	-437,822	-84.22					
795 MISCELLANEOUS EXPENSE	900	0.00	500	0.00	500	0.00	900	0.00	400	80.00					

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
7XX OTHER EXPENDITURES TOTAL	1,038,974	0.19	2,813,748	0.52	4,097,191	0.76	992,027	0.18	-3,105,164	-75.79
972* APPROPRIATED FOR:										
STATE CATEGORICAL PROJECTS										
ADULT DISABLED CATEGORICAL	286,792	0.05	0	0.00	1,109	0.00	0	0.00	-1,109	-100.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,525,248	0.28	0	0.00	0	0.00	1,222,105	0.22	1,222,105	0.00
CLASS SIZE REDUCTION	486,802	0.09	0	0.00	437,282	0.08	0	0.00	-437,282	-100.00
DIGITAL CLASSROOMS ALLOCATION	0	0.00	0	0.00	0	0.00	818,492	0.15	818,492	0.00
DJJ SUPPLEMENT	84,705	0.02	0	0.00	0	0.00	136,153	0.02	136,153	0.00
DJJ CARRY FORWARD	0	0.00	0	0.00	111,385	0.02	0	0.00	-111,385	-100.00
FLORIDA FIRST START	96,419	0.02	0	0.00	0	0.00	0	0.00	0	0.00
LOTTERY - DISCRETIONARY	0	0.00	0	0.00	0	0.00	387,098	0.07	387,098	0.00
LOTTERY - SCHOOL ADVISORY COUNCIL	0	0.00	0	0.00	214	0.00	323,758	0.06	323,758	151,188.79
LOTTERY - SCHOOL RECOGNITION	4,725,579	0.87	0	0.00	0	0.00	3,830,358	0.68	3,830,358	0.00
READING ALLOCATION	76,388	0.01	0	0.00	90,796	0.02	147,425	0.03	56,628	62.37
TEACHER CLASSROOM SUPPLY ASSISTANCE	1,186,817	0.22	0	0.00	27,428	0.01	1,183,685	0.21	1,156,257	4,215.61
TEACHER SALARY INCREASE	12,608,111	2.33	0	0.00	0	0.00	0	0.00	0	0.00
VOLUNTARY PREK	11,000	0.00	0	0.00	46,659	0.01	0	0.00	-46,659	-100.00
WORKFORCE DEVELOPMENT CATEGORICAL	185,675	0.03	0	0.00	76,710	0.01	150,000	0.03	73,290	95.54
LOCAL CATEGORICAL PROJECTS										
AICE	689,775	0.12	0	0.00	0	0.00	746,904	0.13	746,904	0.00
BUDGET REDUCTION TARGETS	-2,800,000	-0.52	0	0.00	0	0.00	-2,800,000	-0.50	-2,800,000	0.00
CAPE ACADEMY	172,989	0.03	0	0.00	545,498	0.10	976,040	0.17	430,542	78.93
CHARTER SCHOOLS	23,993,732	4.42	0	0.00	0	0.00	26,658,010	4.73	26,658,010	0.00
COURSE FEES	108,000	0.02	0	0.00	0	0.00	108,000	0.02	108,000	0.00
DUAL ENROLLMENT	1,600,000	0.30	0	0.00	198,458	0.04	2,000,000	0.35	1,801,542	907.77
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
EMPLOYEE COMPENSATION	2,400,000	0.44	0	0.00	0	0.00	9,521,531	1.69	9,521,531	0.00
E-RATE	0	0.00	0	0.00	642,136	0.12	0	0.00	-642,136	-100.00
FTE STUDENT RESERVE	91,887	0.02	0	0.00	0	0.00	52,487	0.01	52,487	0.00
INTERNATIONAL BACCALAUREATE	445,305	0.08	0	0.00	0	0.00	502,265	0.09	502,265	0.00
MCKAY SCHOLARSHIPS	7,838,706	1.45	0	0.00	0	0.00	8,636,714	1.53	8,636,714	0.00
MISCELLANEOUS LOCAL	187,000	0.03	0	0.00	0	0.00	925,037	0.16	925,037	0.00
RENT	1,000,000	0.18	0	0.00	0	0.00	187,000	0.03	187,000	0.00
SCHOOL RESERVE	0	0.00	0	0.00	102,272	0.02	1,000,000	0.18	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	90,616	0.02	0	0.00	0	0.00	0	0.00	-102,272	-100.00
SUBSTITUTE INITIATIVE	0	0.00	0	0.00	0	0.00	90,616	0.02	90,616	0.00
FUND BALANCE - HEALTH INSURANCE TRUST FUND	0	0.00	0	0.00	0	0.00	3,100,000	0.55	3,100,000	0.00
FUND BALANCE - EMPLOYEE COMPENSATION	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00
FUND BALANCE - ACT	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00
972* OTHER APPROPRIATIONS TOTAL	58,185,582	10.73	487,231,541	90.80	2,279,947	0.42	60,592,678	10.75	58,312,731	2,557.64
SCHOOL/DEPARTMENT TOTAL	499,593,679	92.13	487,231,541	90.80	513,827,806	95.75	515,471,940	91.44	1,644,134	0.32
OTHER FINANCES USES	0	0.00	5,000	0.00	5,000	0.00	0	0.00	-5,000	-100.00
930 TRANSFER TO CAPITAL FUND										

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
OTHER FINANCES USES TOTAL	0	0.00	5,000	0.00	5,000	0.00	0	0.00	-5,000	-100.00
RESERVED FUND BALANCE:										
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
972 INVENTORY	833,834	0.15	0	0.00	793,266	0.15	793,266	0.14	0	0.00
972 LONG-TERM RECEIVABLE (SBA FUND B)	584,801	0.11	0	0.00	148,526	0.03	148,526	0.03	0	0.00
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.67	19,880,369	3.70	19,880,369	3.70	19,880,369	3.53	0	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00
972 PRIOR PERIOD ADJUSTMENT - CHANGE TO REVENUE	0	0.00	0	0.00	99,195	0.02	0	0.00	-99,195	-100.00
XXX ENCUMBRANCE/CARRY-FORWARD	20,299,424	3.74	29,499,012	5.50	811,760	0.15	23,506,233	4.17	22,694,473	2,795.71
	42,658,428	7.87	49,379,381	9.20	22,783,116	4.25	45,378,394	8.05	22,595,278	99.18
972* NON-RECURRING UNRESERVED FUND BALANCE	0	0.00	0	0.00	0	0.00	2,879,622	0.51	2,879,622	0.00
DISTRICT TOTAL	542,252,108	100.00	536,615,922	100.00	536,615,922	100.00	563,729,957	100.00	27,114,034	5.05

* 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	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
5100 BASIC K-12	209,597,134	38.65	244,597,294	45.58	251,673,990	46.90	214,011,476	37.96	-37,662,514	-14.96		
5200 EXCEPTIONAL EDUCATION	60,043,392	11.07	61,207,518	11.41	64,695,381	12.06	62,153,123	11.03	-2,542,258	-3.93		
5300 VOCATIONAL EDUCATION	6,482,704	1.20	6,973,917	1.30	7,401,033	1.38	6,689,688	1.19	-711,345	-9.61		
5400 ADULT EDUCATION	1,085,168	0.20	1,418,901	0.26	1,573,840	0.29	1,582,543	0.28	8,704	0.55		
5500 OTHER INSTRUCTIONAL	2,048,153	0.38	2,069,575	0.39	2,218,364	0.41	2,159,012	0.38	-59,352	-2.68		
5900 NON-FEFP	255,823	0.05	1,039,125	0.19	1,504,739	0.28	255,823	0.05	-1,248,916	-83.00		
INSTRUCTIONAL TOTAL	279,512,374	51.55	317,306,330	59.13	329,067,348	61.32	286,851,665	50.88	-42,215,683	-12.83		
6110 ATTENDANCE/SOCIAL WORK	1,208,588	0.22	1,229,169	0.23	1,230,077	0.23	1,332,097	0.24	102,021	8.29		
6120 GUIDANCE	11,823,073	2.18	12,308,793	2.29	12,651,517	2.36	12,014,117	2.13	-637,400	-5.04		
6130 HEALTH	2,108,054	0.39	2,548,284	0.47	2,550,188	0.48	2,524,929	0.45	-25,259	-0.99		
6140 PSYCHOLOGICAL SERVICES	851,725	0.16	872,744	0.16	881,684	0.16	875,886	0.16	-5,797	-0.66		
6150 PARENTAL INVOLVEMENT	148,300	0.03	199,295	0.04	204,725	0.04	125,397	0.02	-79,328	-38.75		
6200 INSTRUCTIONAL MEDIA	6,621,080	1.22	7,006,927	1.31	7,102,445	1.32	6,791,809	1.20	-310,637	-4.37		
6300 INSTRUCTIONAL CURR. DEVELOP.	10,018,716	1.85	11,624,175	2.17	11,655,528	2.17	10,411,245	1.85	-1,244,283	-10.68		
6400 INSTRUCTIONAL STAFF TRAINING	1,145,583	0.21	1,579,850	0.29	2,669,122	0.50	1,468,556	0.26	-1,200,566	-44.98		
6500 INSTRUCTIONAL RELATED TECHNOLOGY	7,410,749	1.37	7,743,984	1.44	8,290,628	1.54	7,992,224	1.42	-298,404	-3.60		
INSTRUCTIONAL SUPPORT TOTAL	41,335,867	7.62	45,113,221	8.41	47,235,913	8.80	43,536,260	7.72	-3,699,652	-7.83		
7100 BOARD OF EDUCATION	1,123,064	0.21	1,306,446	0.24	1,463,059	0.27	1,153,261	0.20	-309,798	-21.17		
7200 GENERAL ADMINISTRATION	1,913,146	0.35	2,029,716	0.38	2,105,175	0.39	1,879,565	0.33	-225,610	-10.72		
7300 SCHOOL ADMINISTRATION	33,328,263	6.15	34,877,278	6.50	35,960,702	6.70	34,660,653	6.15	-1,300,049	-3.62		
7400 FACILITIES/ACQUISITION/CONST.	556,124	0.10	713,225	0.13	1,058,370	0.20	795,093	0.14	-263,276	-24.88		
7500 FISCAL SERVICES	2,417,331	0.45	2,368,661	0.44	3,521,433	0.66	2,493,807	0.44	-1,027,626	-29.18		
7600 FOOD SERVICE	0	0.00	281,949	0.05	283,889	0.05	0	0.00	-283,889	-100.00		
7710 RESEARCH/DEVELOPMENT	390,799	0.07	411,395	0.08	418,031	0.08	477,239	0.08	59,208	14.16		
7720 INFORMATION SERVICES	663,234	0.12	702,801	0.13	1,067,462	0.20	732,160	0.13	-335,302	-31.41		
7730 STAFF SERVICES	2,160,305	0.40	2,411,370	0.45	2,871,943	0.54	2,329,777	0.41	-542,166	-18.88		
7731 ADMIN/CLASSIFIED IN-SERVICE	502,184	0.09	482,782	0.09	585,367	0.11	414,919	0.07	-170,448	-29.12		
7750 DATA PROCESSING	8,704	0.00	0	0.00	8,704	0.00	8,730	0.00	26	0.30		
7760 WAREHOUSE/PURCHASING	1,975,383	0.36	1,878,624	0.35	2,028,752	0.38	1,899,156	0.34	-129,597	-6.39		
7800 TRANSPORTATION	18,151,893	3.35	17,907,527	3.34	19,013,252	3.54	17,476,548	3.10	-1,536,704	-8.08		
7900 UTILITY/CUSTODIAL	42,922,403	7.92	42,674,786	7.95	46,640,240	8.69	43,965,578	7.80	-2,674,662	-5.73		
7910 ENVIRONMENTAL SERVICES	440,379	0.08	502,539	0.09	526,670	0.10	422,393	0.07	-104,277	-19.80		
8100 MAINTENANCE	8,241,382	1.52	9,984,635	1.86	10,466,981	1.95	9,949,837	1.77	-517,145	-4.94		
8110 TRANSPORTATION MAINTENANCE	1,754,472	0.32	1,481,853	0.28	1,781,535	0.33	1,755,212	0.31	-26,323	-1.48		
8120 TECHNOLOGY REPAIR	92,432	0.02	113,301	0.02	154,692	0.03	91,986	0.02	-62,706	-40.54		
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,777,497	0.70	4,451,863	0.83	4,803,779	0.90	3,860,423	0.68	-943,356	-19.64		
9100 COMMUNITY SERVICES	65,861	0.01	231,240	0.04	409,562	0.08	50,000	0.01	-359,562	-87.79		
9400 OVERHEAD	75,000	0.01	0	0.00	75,000	0.01	0	0.00	0	0.00		
GENERAL SUPPORT TOTAL	120,559,857	22.23	124,811,991	23.26	135,244,599	25.20	124,491,337	22.08	-10,753,261	-7.95		
SCHOOL/DEPARTMENT TOTAL	441,408,097	81.40	487,231,541	90.80	511,547,859	95.33	454,879,263	80.69	-56,668,596	-11.08		
9400* APPROPRIATED FOR:												
STATE CATEGORICAL PROJECTS												
ADULT DISABLED CATEGORICAL	286,792	0.05	0	0.00	1,109	0.00	0	0.00	-1,109	-100.00		
CHARTER SCHOOLS CAPITAL OUTLAY	1,525,248	0.28	0	0.00	0	0.00	1,222,105	0.22	1,222,105	0.00		
CLASS SIZE REDUCTION	486,802	0.09	0	0.00	437,282	0.08	0	0.00	-437,282	-100.00		

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
DIGITAL CLASSROOMS ALLOCATION	0	0.00	0	0.00	0	0.00	818,492	0.15	818,492	0.00	0.00	
DJJ SUPPLEMENT	84,705	0.02	0	0.00	0	0.00	136,153	0.02	136,153	0.00	0.00	
DJJ CARRY FORWARD	0	0.00	0	0.00	0	0.00	0	0.00	-111,385	0.00	-100.00	
FLORIDA FIRST START	96,419	0.02	0	0.00	111,385	0.02	0	0.00	0	0.00	0.00	
LOTTERY - DISCRETIONARY	0	0.00	0	0.00	0	0.00	387,098	0.07	387,098	0.00	0.00	
LOTTERY - SCHOOL ADVISORY COUNCIL	0	0.00	0	0.00	214	0.00	323,758	0.06	323,544	0.00	0.00	
LOTTERY - SCHOOL RECOGNITION	4,725,579	0.87	0	0.00	0	0.00	3,830,358	0.68	3,830,358	0.00	0.00	
READING ALLOCATION	76,388	0.01	0	0.00	90,796	0.02	147,425	0.03	56,628	0.01	62.37	
TEACHER CLASSROOM SUPPLY ASSISTANCE	1,186,817	0.22	0	0.00	271,428	0.01	1,183,685	0.21	1,156,257	0.00	4,215.61	
TEACHER SALARY INCREASE	12,608,111	2.33	0	0.00	46,659	0.00	0	0.00	0	0.00	-100.00	
VOLUNTARY PREK	11,000	0.00	0	0.00	76,710	0.01	150,000	0.03	73,290	0.00	95.54	
WORKFORCE DEVELOPMENT CATEGORICAL	185,675	0.03	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
LOCAL CATEGORICAL PROJECTS												
AICE	669,775	0.12	0	0.00	0	0.00	746,904	0.13	746,904	0.00	0.00	
BUDGET REDUCTION TARGETS	-2,800,000	-0.52	0	0.00	0	0.00	-2,800,000	-0.50	-2,800,000	0.00	0.00	
CAPE ACADEMY	172,989	0.03	0	0.00	545,498	0.10	976,040	0.17	430,542	0.00	78.93	
CHARTER SCHOOLS	23,993,732	4.42	0	0.00	0	0.00	26,658,010	4.73	26,658,010	0.00	0.00	
COURSE FEES	108,000	0.02	0	0.00	0	0.00	108,000	0.02	108,000	0.00	0.00	
DUAL ENROLLMENT	1,600,000	0.30	0	0.00	198,458	0.04	2,000,000	0.35	1,801,542	0.00	907.77	
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00	0.00	
EMPLOYEE COMPENSATION	2,400,000	0.00	0	0.00	642,136	0.12	9,521,531	1.69	9,521,531	0.00	0.00	
E-RATE	0	0.00	0	0.00	0	0.00	0	0.00	-642,136	0.00	-100.00	
FTE STUDENT RESERVE	91,887	0.02	0	0.00	0	0.00	52,487	0.01	52,487	0.00	0.00	
INTERNATIONAL BACCALAUREATE	445,305	0.08	0	0.00	0	0.00	502,265	0.09	502,265	0.00	0.00	
MCKAY SCHOLARSHIPS	7,838,706	1.45	0	0.00	0	0.00	8,636,714	1.53	8,636,714	0.00	0.00	
MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.16	925,037	0.00	0.00	
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00	0.00	
SCHOOL RESERVE	1,000,000	0.18	0	0.00	102,272	0.02	1,000,000	0.18	1,000,000	0.00	-100.00	
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0.00	0	0.00	0	0.00	0	0.00	-102,272	0.00	0.00	
SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	90,616	0.02	90,616	0.00	0.00	
FUND BALANCE - HEALTH INSURANCE TRUST FUND	0	0.00	0	0.00	0	0.00	3,100,000	0.55	3,100,000	0.00	0.00	
FUND BALANCE - EMPLOYEE COMPENSATION	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00	0.00	
FUND BALANCE - ACT	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00	0.00	
OTHER APPROPRIATIONS TOTAL	58,185,582	10.73	0	0.00	2,279,947	0.42	60,592,678	10.75	58,312,731	0.00	2,557.64	
OTHER FINANCES USES												
9700 TRANSFER TO CAPITAL FUND	0	0.00	5,000	0.00	5,000	0.00	0	0.00	-5,000	0.00	-100.00	
OTHER FINANCES USES TOTAL	0	0.00	5,000	0.00	5,000	0.00	0	0.00	-5,000	0.00	-100.00	
RESERVED FUND BALANCE:												
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00	0.00	
9400 INVENTORY	833,834	0.15	0	0.00	793,266	0.15	793,266	0.14	0	0.00	0.00	
9400 LONG-TERM RECEIVABLE	594,801	0.11	0	0.00	148,526	0.03	148,526	0.03	0	0.00	0.00	
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.67	19,880,369	3.70	19,880,369	3.70	19,880,369	3.53	0	0.00	0.00	
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
9400 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00	0.00	
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0.00	
9400 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00	0.00	

OPERATING FUND
EXPENDITURES BY FUNCTION

FUNCTION	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9400 PRIOR PERIOD ADJUSTMENT- CHANGE TO REVENUE	0	0.00	0	0.00	99,195	0.02	0	0.00	-99,195	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	20,299,424	3.74	29,499,012	5.50	811,760	0.15	23,506,233	4.17	22,694,473	2,795.71
	42,658,428	7.87	49,379,381	9.20	22,783,116	4.25	45,378,394	8.05	22,595,278	99.18
9400* NON-RECURRING UNRESERVED FUND BALANCE	0	0.00	0	0.00	0	0.00	2,879,622	0.51	2,879,622	0.00
DISTRICT TOTAL	542,252,108	100.00	536,615,922	100.00	536,615,922	100.00	563,729,957	100.00	27,114,034	5.05

* 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	2013-14			2013-14			2013-14			2014-15			2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%				
9000 SCHOOL BOARD	294,504	0.05	287,495	0.05	303,026	0.06	317,193	0.06	14,167	4.68				
9100 SUPERINTENDENT	421,804	0.08	478,880	0.09	403,841	0.08	415,919	0.07	12,078	2.89				
9122 DISTRICT COMMUNICATIONS	725,527	0.13	756,405	0.14	1,181,144	0.22	782,160	0.14	-398,984	-33.78				
9123 PRINTING SERVICES	315,343	0.06	339,207	0.06	349,401	0.07	315,007	0.06	-34,394	-9.84				
9150 ATTORNEY	284,103	0.05	384,485	0.07	397,275	0.07	284,103	0.05	-113,172	-28.49				
9170 DISTRICT/SCHOOL SECURITY	514,523	0.09	466,872	0.09	661,653	0.12	464,809	0.08	-197,044	-29.77				
9180 SCHOOL CHOICE	278,129	0.05	341,429	0.06	392,066	0.07	297,817	0.05	-104,250	-26.99				
SUPERINTENDENT TOTAL	2,833,935	0.52	3,058,774	0.57	3,688,607	0.69	2,867,008	0.51	-821,599	-22.27				
9200 INSTRUCTIONAL SERVICES	489,828	0.09	512,964	0.10	505,781	0.09	509,551	0.09	3,770	0.75				
9210 ELEMENTARY PROGRAMS	976,631	0.18	1,062,362	0.20	1,047,749	0.20	959,509	0.17	-88,240	-8.42				
9212 TITLE I	33,124	0.01	29,368	0.01	31,367	0.01	36,144	0.01	4,777	15.23				
9215 HEAD START ADMINISTRATION OFFICE	0	0.00	11,805	0.00	0	0.00	0	0.00	0	0.00				
9220 SPECIAL PROJECTS	0	0.00	213	0.00	213	0.00	0	0.00	-213	-100.00				
9221 ACCESS	10,000	0.00	2,777	0.00	0	0.00	0	0.00	0	0.00				
9230 SECONDARY PROGRAMS	806,840	0.15	909,042	0.17	947,944	0.18	809,407	0.14	-138,536	-14.61				
9231 MIDDLE SCHOOL PROGRAMS	607,965	0.11	678,852	0.13	697,327	0.13	619,498	0.11	-77,829	-11.16				
9240 ADULT EDUCATION	287,847	0.05	753,021	0.14	800,468	0.15	297,723	0.05	-502,745	-62.81				
9250 ACCOUNTABILITY, TESTING & EVALUATION	399,675	0.07	412,244	0.08	414,483	0.08	485,673	0.09	71,190	17.18				
9260 STUDENT SERVICES	146,229	0.03	148,000	0.03	148,663	0.03	246,068	0.04	97,405	65.52				
9270 CAREER & TECHNICAL EDUCATION	480,388	0.08	462,971	0.09	907,872	0.17	483,041	0.09	-414,831	-45.69				
9280 ESE PROGRAM SUPPORT	288,810	0.05	821,122	0.15	478,205	0.09	299,213	0.05	-178,993	-37.43				
9285 FOLRS	94,178	0.02	153,480	0.03	96,913	0.02	120,197	0.02	23,284	24.03				
9290 ESE ADMINISTRATIVE SUPPORT	197,150	0.04	213,334	0.04	211,173	0.04	155,793	0.03	-55,380	-26.22				
9295 STUDENTS AT RISK	842,841	0.16	904,308	0.17	902,113	0.17	822,383	0.15	-79,730	-8.84				
INSTRUCTIONAL SERVICES TOTAL	5,641,504	1.04	7,075,883	1.32	7,190,272	1.34	5,854,200	1.04	-1,336,071	-18.58				
9300 FINANCIAL SERVICES	219,718	0.04	197,540	0.04	231,047	0.04	234,424	0.04	3,377	1.46				
9310 ACCOUNTING SERVICES	1,626,593	0.30	1,638,854	0.31	1,658,594	0.31	1,652,504	0.29	-6,091	-0.37				
9330 BUDGETING/COST ACCOUNTING	426,237	0.08	415,981	0.08	427,167	0.08	438,713	0.08	11,546	2.70				
9340 TRANSPORTATION	8,390,706	1.55	8,369,150	1.56	9,072,602	1.69	8,436,857	1.50	-636,744	-7.02				
9341 NORTH AREA TRANSPORTATION	2,523,838	0.47	1,996,528	0.37	2,404,045	0.45	2,073,041	0.37	-331,004	-13.17				
9342 SOUTH AREA TRANSPORTATION	3,550,745	0.65	3,575,942	0.67	3,545,433	0.66	3,273,832	0.58	-271,601	-7.66				
9343 CENTRAL AREA TRANSPORTATION	2,843,158	0.52	2,852,198	0.53	2,897,325	0.54	2,707,028	0.48	-190,297	-6.57				
9344 MIDSOUTH AREA TRANSPORTATION	2,603,535	0.48	2,564,390	0.48	2,661,067	0.50	2,428,619	0.43	-232,448	-8.74				
9360 FOOD SERVICES	0	0.00	33,451	0.01	0	0.00	0	0.00	0	0.00				
9370 RISK MANAGEMENT	34,365	0.01	34,017	0.01	1,104,751	0.21	35,289	0.01	-1,069,463	-96.81				
9380 WAREHOUSE SERVICES	1,301,366	0.24	1,226,006	0.23	1,295,283	0.24	1,200,465	0.21	-94,818	-7.32				
9630 FISCAL OVERHEAD	6,669,448	1.23	6,79,862	0.13	6,694,336	1.25	6,897,189	1.22	202,854	3.03				
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00				
9855 SELF-INSURED RISK	6,028,690	1.11	545,857	0.10	623,867	0.12	5,982,328	1.06	5,359,461	858.91				
BUSINESS & FISCAL TOTAL	36,218,420	6.68	24,129,775	4.50	32,615,517	6.08	35,359,290	6.27	2,743,772	8.41				
9400 HUMAN RESOURCES SERVICES	1,338,797	0.25	1,691,429	0.32	1,733,545	0.32	1,449,562	0.26	-283,983	-16.38				
9420 LABOR RELATIONS	348,733	0.06	320,209	0.06	575,696	0.11	350,747	0.06	-224,949	-39.07				
9421 EMPLOYEE COMPENSATION & BENEFITS	203,265	0.04	193,948	0.04	201,732	0.04	202,061	0.04	329	0.16				
9430 RECRUITMENT AND RETENTION	170,710	0.03	99,016	0.02	191,784	0.04	166,801	0.03	-24,982	-13.03				
9480 CERT & INSTR PROF DEVELOPMENT	545,027	0.10	576,300	0.11	890,301	0.17	0	0.00	-890,301	-100.00				
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	673,737	0.12	692,564	0.13	772,807	0.14	1,314,450	0.23	541,642	70.09				
HUMAN RESOURCES TOTAL	3,280,270	0.60	3,573,465	0.67	4,365,965	0.81	3,483,621	0.62	-882,245	-20.21				
9500 FACILITIES SERVICES	229,600	0.04	220,600	0.04	220,919	0.04	240,103	0.04	19,184	8.68				
9530 PLANNING, DESIGN & CONSTRUCTION	532,516	0.10	447,169	0.08	590,375	0.11	654,613	0.12	64,237	10.88				
9533 PROJECTS	52,692	0.01	40,426	0.01	89,692	0.02	52,692	0.01	-37,000	-41.25				
9540 ENERGY/RESOURCES CONSERVATION	164,941	0.03	163,575	0.03	170,143	0.03	144,228	0.03	-25,915	-15.23				
9550 PLANNING & PERMITTING	0	0.00	4,101	0.00	3,508	0.00	0	0.00	-3,508	-100.00				

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14 ADOPTED BUDGET		2013-14 ACTUAL EXPENDITURES		2013-14 AMENDED BUDGET		2014-16 TENTATIVE BUDGET		2013-14 AMENDED VS. 2014-16 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
9660 PLANT OPERATIONS	1,827,557	0.34	1,873,987	0.35	2,000,057	0.37	1,388,053	0.25	-612,004	-30.60
9662 MAINTENANCE	7,281,581	1.34	9,069,128	1.69	9,364,475	1.75	9,539,752	1.69	175,277	1.87
FACILITIES & SUPPORT SRVS. TOTAL	10,088,887	1.86	11,818,988	2.20	12,439,169	2.32	12,019,440	2.13	-419,729	-3.37
9720 EDUCATIONAL TECHNOLOGY	204,182	0.04	212,886	0.04	209,415	0.04	212,425	0.04	3,011	1.44
9721 INFORMATION SYSTEMS SERVICES	10,835,488	2.00	11,312,315	2.11	12,302,316	2.29	11,271,766	2.00	-1,030,550	-8.38
INFORMATION SERVICES TOTAL	11,039,671	2.04	11,525,201	2.15	12,511,730	2.33	11,484,191	2.04	-1,027,540	-8.21
7100 PSYCHOLOGICAL SERVICES	933,915	0.17	983,360	0.18	973,886	0.18	888,215	0.16	-85,671	-8.80
7200 NORTH AREA SUPERINTENDENT	530,473	0.10	508,440	0.09	615,931	0.11	589,585	0.10	-26,347	-4.28
7300 SOUTH AREA SUPERINTENDENT	658,247	0.12	618,986	0.12	632,881	0.12	686,441	0.12	62,560	9.89
7400 CENTRAL AREA SUPERINTENDENT	488,710	0.09	487,440	0.09	514,164	0.09	582,892	0.11	78,728	15.31
AREA OFFICES TOTAL	2,611,345	0.48	2,598,227	0.48	2,736,862	0.51	2,766,133	0.49	29,271	1.07
9820 COUNTYWIDE UTILITIES	1,251,189	0.23	0	0.00	2,255,541	0.42	1,251,189	0.22	-1,004,352	-44.53
9860 EDUCATIONAL SRVS. FACILITY	548,205	0.10	643,541	0.12	661,721	0.12	579,282	0.10	-82,469	-12.46
9862 ESF-CAFETERIA	0	0.00	1,025	0.00	0	0.00	0	0.00	0	0.00
9865 ESF - CENTRAL SERVICES	133,143	0.02	125,300	0.02	143,424	0.03	134,520	0.02	-8,905	-6.21
9868 DISTRICT TELEPHONE	209,650	0.04	639,876	0.12	247,916	0.05	231,250	0.04	-16,666	-6.72
DISTRICT OFFICES TOTAL	2,142,186	0.40	1,409,741	0.26	3,308,603	0.62	2,166,211	0.39	-1,112,392	-33.62
NON-SCHOOL TOTAL	73,856,219	13.82	65,190,055	12.15	78,856,625	14.70	76,030,093	13.49	-2,826,532	-3.58
ALL SCHOOLS	352,346,312	64.98	422,164,337	78.67	421,314,766	78.51	359,969,502	63.85	-61,345,264	-14.56
9810* INSTRUCTIONAL/OTHER	6,097,159	1.12	0	0.00	6,791,271	1.27	5,841,072	1.04	-950,199	-13.99
9811* INSTRUCTIONAL TECHNOLOGY	1,335,268	0.25	0	0.00	983,413	0.18	1,335,394	0.24	351,981	35.79
9814* INSTRUCTIONAL/BASIC ED	208,566	0.04	0	0.00	278,900	0.05	210,278	0.04	-68,622	-24.60
9815* INSTRUCTIONAL/EX ED	1,830,114	0.34	0	0.00	626,712	0.12	2,398,765	0.43	1,772,053	282.75
6950* DISTRICT TRANSFER	5,734,459	1.06	-122,850	-0.02	2,696,172	0.50	9,094,159	1.61	6,397,987	237.30
STATE CATEGORICAL PROJECTS										
9810* ADULT DISABLED CATEGORICAL	286,792	0.05	0	0.00	1,109	0.00	0	0.00	-1,109	-100.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,525,248	0.28	0	0.00	0	0.00	1,222,105	0.22	1,222,105	0.00
9810* CLASS SIZE REDUCTION	486,802	0.09	0	0.00	437,282	0.08	0	0.00	-437,282	-100.00
9810* DIGITAL CLASSROOMS ALLOCATION	0	0.00	0	0.00	0	0.00	818,492	0.15	818,492	0.00
9810* DJJ SUPPLEMENT	0	0.00	0	0.00	0	0.00	136,153	0.02	136,153	0.00
9810* DJJ CARRY FORWARD	84,705	0.02	0	0.00	111,385	0.02	0	0.00	-111,385	-100.00
9810* FLORIDA FIRST START	96,419	0.02	0	0.00	0	0.00	0	0.00	0	0.00
9810* LOTTERY - DISCRETIONARY	0	0.00	0	0.00	0	0.00	387,098	0.07	387,098	0.00
9810* LOTTERY - SCHOOL ADVISORY COUNCIL	0	0.00	0	0.00	214	0.00	323,758	0.06	323,758	151,188.79
9810* LOTTERY - SCHOOL RECOGNITION	4,725,579	0.87	0	0.00	0	0.00	3,830,358	0.68	3,830,358	0.00
9810* LOTTERY - SCHOOL RECOGNITION	76,388	0.01	0	0.00	90,796	0.02	147,425	0.03	56,628	62.37
9810* TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,186,817	0.22	0	0.00	27,428	0.01	1,183,685	0.21	1,156,257	4,215.61
9810* TEACHERS SALARY INCREASE	12,608,111	2.33	0	0.00	0	0.00	0	0.00	0	0.00
9810* VIRTUAL EDUCATION CONTRIBUTION	0	0.00	0	0.00	46,659	0.00	0	0.00	-46,659	-100.00
9810* VOLUNTARY PREK	11,000	0.00	0	0.00	76,710	0.01	150,000	0.03	73,290	95.54
9810* WORKFORCE DEVELOPMENT CATEGORICAL	185,675	0.03	0	0.00	0	0.00	0	0.00	0	0.00
LOCAL CATEGORICAL PROJECTS										
9810* AICE	669,775	0.12	0	0.00	746,904	0.13	746,904	0.13	746,904	0.00
9810* BUDGET REDUCTION TARGETS	-2,800,000	-0.52	0	0.00	-2,800,000	-0.52	-2,800,000	-0.50	-2,800,000	0.00
9810* CAPE ACADEMY	172,989	0.03	0	0.00	545,498	0.10	976,040	0.17	430,542	78.93
9810* CHARTER SCHOOLS	23,993,732	4.42	0	0.00	26,658,010	4.73	26,658,010	4.73	26,658,010	0.00
9810* COURSE FEES	108,000	0.02	0	0.00	108,000	0.02	108,000	0.02	108,000	0.00
9810* DUAL ENROLLMENT	1,600,000	0.30	0	0.00	198,458	0.04	2,000,000	0.35	1,801,542	907.77

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9810* EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
9810* EMPLOYEE COMPENSATION	2,400,000	0.44	0	0.00	0	0.00	9,521,531	1.69	9,521,531	0.00
9810* E-RATE	0	0.00	0	0.00	642,136	0.12	0	0.00	-642,136	-100.00
9810* FTE STUDENT RESERVE	91,887	0.02	0	0.00	0	0.00	52,487	0.01	52,487	0.00
9810* INTERNATIONAL BACCALAUREATE	445,305	0.08	0	0.00	0	0.00	502,265	0.09	502,265	0.00
9810* MCKAY SCHOLARSHIPS	7,838,706	1.45	0	0.00	0	0.00	8,636,714	1.53	8,636,714	0.00
9810* MISCELLANEOUS LOCAL	925,037	0.17	0	0.00	0	0.00	925,037	0.16	925,037	0.00
9810* RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
9810* SCHOOL RESERVE	1,000,000	0.18	0	0.00	102,272	0.02	1,000,000	0.18	1,000,000	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0.00	0	0.00	0	0.00	0	0.00	-102,272	-100.00
9810* SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	90,616	0.02	90,616	0.00
9810* FUND BALANCE - HEALTH INSURANCE TRUST FUND	0	0.00	0	0.00	0	0.00	3,100,000	0.55	3,100,000	0.00
9810* FUND BALANCE - EMPLOYEE COMPENSATION	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00
9810* FUND BALANCE - ACT	0	0.00	0	0.00	0	0.00	250,000	0.04	250,000	0.00
SCHOOLS TOTAL	425,737,461	78.51	422,041,487	78.65	434,971,181	81.06	439,441,848	77.95	4,470,666	1.03
OTHER FINANCES USES										
0000 TRANSFER TO CAPITAL FUND			5,000	0.00	5,000	0.00	0	0.00	-5,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	5,000	0.00	5,000	0.00	0	0.00	-5,000	-100.00
RESERVED FUND BALANCE:										
9830 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9810 INVENTORY	833,834	0.15	0	0.00	793,266	0.15	793,266	0.14	0	0.00
9810 LONG-TERM RECEIVABLE	584,801	0.11	0	0.00	148,526	0.03	148,526	0.03	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.67	19,880,369	3.70	19,880,369	3.70	19,880,369	3.53	0	0.00
9810 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.09	0	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
9810 PRIOR PERIOD ADJUSTMENT- CHANGE IN REVENUE	0	0.00	0	0.00	99,195	0.02	0	0.00	-99,195	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	20,289,424	3.74	29,499,012	5.50	811,760	0.15	23,506,233	4.17	22,694,473	2,795.71
	42,658,428	7.87	49,379,361	9.20	22,783,116	4.25	45,378,394	8.05	22,595,278	99.18
0000 NON-RECURRING UNRESERVED FUND BALANCE	0	0.00	0	0.00	0	0.00	2,879,622	0.51	2,879,622	0.00
DISTRICT TOTAL	542,252,108	100.00	536,615,922	100.00	536,615,922	100.00	563,729,957	100.00	27,114,034	5.05

* 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
1984-85 *	45,434	928	-16,743
1985-86 *	46,825	1,391	-15,352
1986-87 *	48,150	1,325	-14,027
1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885
2006-07 **	75,676	-386	13,499
2007-08 **	75,235	-441	13,058
2008-09 **	74,000	-1,235	11,823
2009-10 **	73,352	-648	11,175
2010-11 **	72,913	-439	10,736

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2011-12 **	72,906	-7	10,729
2012-13 **	72,526	-380	10,349
2013-14 **	72,594	68	10,417
2014-15 ***	72,906	312	10,729

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 2013-14 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.

BEGINNING IN 2012-13 HEAD START STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME

*** 6. 2014-15 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2013.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
SOUTH AREA	13,453	13,548	13,277	-176
CENTRAL AREA	12,043	12,268	12,092	49
NORTH AREA	9,656	9,611	9,620	-36
TOTAL ELEMENTARY	35,152	35,427	34,989	-163
SOUTH AREA	11,566	11,244	11,572	6
CENTRAL AREA	10,423	10,189	10,428	5
NORTH AREA	9,262	9,005	9,260	-2
TOTAL SECONDARY	31,251	30,438	31,260	9
SPECIAL CENTERS	1,067	1,291	1,186	119
OTHER *	1,351	1,308	1,408	57
DISTRICT RESERVE	0	0	0	0
DISTRICT SUBTOTAL	68,821	68,464	68,843	22
CHARTER SCHOOLS	3,773	3,676	4,063	290
DISTRICT TOTAL	72,594	72,140	72,906	312

* Includes McKay Scholarship recipients and Home Education students

STUDENT MEMBERSHIP ANALYSIS

SOUTH AREA

SCHOOL	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	595	600	599	4
COLUMBIA	615	603	550	-65
DISCOVERY	720	734	710	-10
GEMINI	510	501	484	-26
HARBOR CITY	451	462	453	2
INDIALANTIC	756	770	734	-22
JUPITER	795	828	746	-49
LOCKMAR	770	753	759	-11
MCAULIFFE	769	766	765	-4
MEADOWLANE PRIMARY	779	787	777	-2
MEADOWLANE INTERMEDIATE	890	899	903	13
PALM BAY	850	846	833	-17
PORT MALABAR	755	766	757	2
RIVIERA	727	708	769	42
SUNRISE	727	760	726	-1
TURNER	715	733	707	-8
UNIVERSITY PARK	675	684	653	-22
WEST MELBOURNE	551	548	552	1
WESTSIDE	<u>803</u>	<u>800</u>	<u>800</u>	<u>-3</u>
TOTAL - ELEMENTARY	13,453	13,548	13,277	-176
<u>SECONDARY</u>				
BAYSIDE	1,628	1,566	1,639	11
CENTRAL	1,278	1,253	1,229	-49
HERITAGE	1,795	1,745	1,867	72
HOOVER	554	542	551	-3
MELBOURNE	2,013	1,974	2,062	49
PALM BAY	1,555	1,482	1,559	4
SOUTHWEST	966	929	961	-5
STONE	816	802	748	-68
WEST SHORE	<u>961</u>	<u>951</u>	<u>956</u>	<u>-5</u>
TOTAL - SECONDARY	11,566	11,244	11,572	6
SOUTH AREA TOTAL	25,019	24,792	24,849	-170

STUDENT MEMBERSHIP ANALYSIS

CENTRAL AREA

SCHOOL	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	751	760	744	-7
CAMBRIDGE	620	630	632	12
CREEL	941	974	949	8
CROTON	676	682	702	26
ENDEAVOUR	816	843	778	-38
FAIRGLEN	714	748	696	-18
GARDENDALE	0	0	0	0
GOLFVIEW	648	672	669	21
HOLLAND	415	407	418	3
LONGLEAF	609	631	589	-20
MANATEE	850	840	890	40
OCEAN BREEZE	531	543	524	-7
QUEST	711	737	751	40
SABAL	609	608	607	-2
SATURN	738	759	710	-28
SEA PARK	321	328	348	27
SHERWOOD	530	550	538	8
SUNTREE	622	623	620	-2
SURFSIDE	389	396	386	-3
WILLIAMS	<u>552</u>	<u>537</u>	<u>541</u>	<u>-11</u>
TOTAL - ELEMENTARY	12,043	12,268	12,092	49
<u>SECONDARY</u>				
CLEARLAKE	0	0	0	0
COCOA	1,458	1,414	1,551	93
DELAURA	741	726	700	-41
EAU GALLIE	1,682	1,611	1,673	-9
JOHNSON	796	784	760	-36
KENNEDY	614	640	627	13
MCNAIR	494	474	476	-18
ROCKLEDGE	1,372	1,330	1,367	-5
SATELLITE	1,290	1,245	1,326	36
VIERA	<u>1,976</u>	<u>1,965</u>	<u>1,948</u>	<u>-28</u>
TOTAL - SECONDARY	10,423	10,189	10,428	5

CENTRAL AREA TOTAL	22,466	22,457	22,520	54

STUDENT MEMBERSHIP ANALYSIS

NORTH AREA

SCHOOL	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
<u>ELEMENTARY</u>				
APOLLO	803	792	803	0
ATLANTIS	568	578	566	-2
AUDUBON	670	667	701	31
CAPE VIEW	372	369	374	2
CARROLL	633	638	603	-30
CHALLENGER	508	489	517	9
COQUINA	570	567	604	34
ENTERPRISE	569	563	542	-27
FREEDOM 7	404	396	414	10
IMPERIAL ESTATES	652	649	651	-1
MILA	481	502	457	-24
MIMS	602	577	611	9
OAK PARK	925	825	779	-46
PINEWOOD	431	425	441	10
ROOSEVELT	409	408	410	1
SOUTH LAKE	0	0	0	0
STEVENSON	485	482	486	1
TROPICAL	<u>674</u>	<u>684</u>	<u>661</u>	<u>-13</u>
TOTAL - ELEMENTARY	9,656	9,611	9,620	-36
<u>SECONDARY</u>				
ASTRONAUT	1,144	1,074	1,171	27
COCOA BEACH	1,164	1,126	1,145	-19
EDGEWOOD	940	924	950	10
JACKSON	538	537	574	36
JEFFERSON	643	642	605	-38
MADISON	514	488	480	-34
MERRITT ISLAND	1,499	1,484	1,540	41
SPACE COAST	1,498	1,464	1,500	2
TITUSVILLE	<u>1,322</u>	<u>1,266</u>	<u>1,295</u>	<u>-27</u>
TOTAL - SECONDARY	9,262	9,005	9,260	-2
<hr style="border-top: 1px dashed black;"/>				
NORTH AREA TOTAL	18,918	18,616	18,880	-38

STUDENT MEMBERSHIP ANALYSIS
SPECIAL CENTERS AND OTHER

SCHOOL	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
NORTH/CENTRAL ALTERNATIVE LEARNING CTR	57	124	55	-2
SOUTH ALTERNATIVE LEARNING CTR	60	110	62	2
BREVARD COUNTY JAIL	5	8	5	0
BREVARD VIRTUAL INSTRUCTION	131	118	150	19
CENTER FOR DRUG FREE LIVING	25	24	28	3
DETENTION CENTER	29	12	20	-9
DEVEREUX HOSPITAL	43	59	40	-3
FIELDSTON PREPATORY	57	55	64	7
HALFWAY HOUSE	20	25	23	3
HORACE MANN	111	112	117	6
INFANTS AND TODDLERS	228	360	259	31
OUTWARD BOUND	8	0	11	3
PROJECT SEARCH	19	7	20	1
RIVERDALE COUNTRY DAY	105	110	101	-4
RIVERVIEW SCHOOL	110	114	170	60
SOUTH AREA HEAD START	33	29	34	1
MELBOURNE CTR FOR PERSONAL GROWTH	<u>26</u>	<u>24</u>	<u>27</u>	<u>1</u>
TOTAL - SPECIAL CENTERS	1,067	1,291	1,186	119
*OTHER	1,351	1,308	1,408	57

* Includes McKay Scholarship recipients and Home Education students.

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS

SCHOOL	ACTUAL 10/13	ACTUAL YEAR END 05/14	PROJECTED 10/14	OCTOBER 2013 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	142	135	148	6
EDUCATIONAL HORIZONS - W. MELB	97	96	110	13
EMMA JEWEL ACADEMY	202	194	242	40
IMAGINE SCHOOL OF W. MELBOURNE	174	185	185	11
ODYSSEY	911	881	946	35
ODYSSEY PREPARATORY ACADEMY	179	181	233	54
PALM BAY ACADEMY	559	504	574	15
ROYAL PALM	334	333	357	23
SCULPTOR	531	529	538	7
VIERA CHARTER	<u>644</u>	<u>638</u>	<u>730</u>	<u>86</u>
<hr/>				
TOTAL - CHARTER	3,773	3,676	4,063	290
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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2009-10 THROUGH PROJECTED 2014-15
BEFORE RECALIBRATION**

PROGRAM	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 ESTIMATED	2014-15 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1	^	^	^	^	^	^
SUPPORT LEVEL 2	^	^	^	^	^	^
SUPPORT LEVEL 3	^	^	^	^	^	^
ESE 111 SERVICES	4,822.55	4,579.22	4,485.12	4,583.82	4,414.48	4,435.03
ESE 112 SERVICES	6,995.95	6,899.70	6,835.07	6,874.53	6,961.25	6,885.00
ESE 113 SERVICES	4,479.65	4,463.98	4,306.52	4,219.83	4,297.78	4,401.25
SUPPORT LEVEL 4	723.09	760.97	795.77	821.41	857.61	856.87
SUPPORT LEVEL 5	137.15	134.34	131.75	127.52	114.51	118.72
TOTAL - EXCEPTIONAL	17,158.39	16,838.21	16,554.23	16,627.11	16,645.63	16,696.87
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,806.32	1,822.41	1,756.48	1,607.21	1,594.13	1,630.99

PROGRAM	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 ESTIMATED	2014-15 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT						
BASIC K - 3	16,272.49	16,274.83	16,384.92	16,476.71	16,609.90	16,677.77
BASIC 4 - 8	19,738.31	19,797.79	19,605.01	19,304.74	19,169.58	19,093.13
BASIC 9 - 12	15,416.24	15,124.59	15,294.48	15,038.71	15,047.24	15,240.83
ESOL *	1,200.33	1,354.83	1,447.17	1,474.75	1,571.23	1,549.39
TOTAL - BASIC	52,627.37	52,552.04	52,731.58	52,294.91	52,397.95	52,561.12
GRAND TOTAL	71,592.08	71,212.66	71,042.29	70,529.23	70,637.71	70,888.98

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

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

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

^ BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WERE REPORTED AS BASIC PROGRAMS 111,112, AND 113 BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12, GRADES 6-8 NOW REPORTED AS BASIC

BEGINNING 2013-14, THE LEGISLATURE RECALIBRATED FTE TO EQUAL A MAXIMUM OF 1.0 BETWEEN DISTRICT SCHOOLS AND FLORIDA VIRTUAL SCHOOLS

SOURCE: 2009-10 THROUGH 2012-13 FROM DOE FINAL CALCULATIONS
2013-14 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 17, 2014
2014-15 COLUMN FROM DOE SECOND CALCULATION DATED JULY 14, 2014

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2012-13 THROUGH PROJECTED 2014-15**

PROGRAM	2012-13 DOE		2013-14 ESTIMATED				2014-15 PROJECTIONS					
	DISTRICT REPORTED	RECALIBRATED BY STATE	DIFFERENCE NUMBER	DIFFERENCE PERCENT	DISTRICT REQUEST	RECALIBRATED BY STATE	DIFFERENCE NUMBER	DIFFERENCE PERCENT	DISTRICT REQUEST	RECALIBRATED BY STATE	DIFFERENCE NUMBER	DIFFERENCE PERCENT
EDUCABLE MENTALLY HANDICAP'D	#	#			#	#			#	#		
TRAINABLE MENTALLY HANDICAP'D	#	#			#	#			#	#		
PHYSICALLY HANDICAPPED	#	#			#	#			#	#		
PHYSICAL & OCCUP. THERAPY P/T	#	#			#	#			#	#		
SPEECH/HEARING & LANG. P/T	#	#			#	#			#	#		
SPEECH/HEARING & LANGUAGE	#	#			#	#			#	#		
VISUALLY HANDICAPPED P/T	#	#			#	#			#	#		
VISUALLY HANDICAPPED	#	#			#	#			#	#		
EMOTIONALLY HANDICAPPED P/T	#	#			#	#			#	#		
EMOTIONALLY HANDICAPPED	#	#			#	#			#	#		
SPECIFIC LRNG. DISABILITY P/T	#	#			#	#			#	#		
SPECIFIC LRNG. DISABILITY	#	#			#	#			#	#		
GIFTED P/T	#	#			#	#			#	#		
HOSPITAL/HOMEBOUND	#	#			#	#			#	#		
PROFOUNDLY HANDICAPPED	#	#			#	#			#	#		
SUPPORT LEVEL 1	^	^			^	^			^	^		
SUPPORT LEVEL 2	^	^			^	^			^	^		
SUPPORT LEVEL 3	^	^			^	^			^	^		
ESE 111 SERVICES	4,583.82	4,414.48	2.15	0.05	4,416.63	4,429.54	-5.49	4,435.03	4,429.54	4,429.54	-0.12	
ESE 112 SERVICES	6,874.53	6,961.25	-15.80	-0.23	6,945.45	6,868.47	-16.53	6,885.00	6,868.47	6,868.47	-0.24	
ESE 113 SERVICES	4,219.83	4,297.78	-78.93	-1.84	4,218.85	4,302.88	-98.37	4,401.25	4,302.88	4,302.88	-2.24	
SUPPORT LEVEL 4	821.41	857.61	-0.50	-0.06	857.11	864.34	7.47	856.87	864.34	864.34	0.87	
SUPPORT LEVEL 5	127.52	114.51	0.33	0.29	114.84	118.73	0.01	118.72	118.73	118.73	0.01	
TOTAL - EXCEPTIONAL	16,627.11	16,645.63	-92.75	-0.56	16,552.88	16,583.96	-112.91	16,696.87	16,583.96	16,583.96	-0.68	
BUSINESS & OFFICE	#	#			#	#			#	#		
DISTRIBUTIVE	#	#			#	#			#	#		
DIVERSIFIED	#	#			#	#			#	#		
HEALTH	#	#			#	#			#	#		
PUBLIC SERVICE	#	#			#	#			#	#		
HOME ECONOMICS	#	#			#	#			#	#		
INDUSTRIAL	#	#			#	#			#	#		
EXPLORATORY	#	#			#	#			#	#		
TOTAL - CAREER EDUCATION	1,607.21	1,594.13	-241.05	-15.12	1,353.08	1,373.95	-257.04	1,630.99	1,373.95	1,373.95	-15.76	

PROGRAM	2012-13 DOE	2013-14 ESTIMATED				2014-15 PROJECTIONS			
		DISTRICT REPORTED	RECALIBRATED BY STATE	DIFFERENCE		DISTRICT REQUEST	RECALIBRATED BY STATE	DIFFERENCE	
				NUMBER	PERCENT			NUMBER	PERCENT
ADULT SECONDARY	@		@	@			@		
ADULT HANDICAPPED	@		@	@			@		
TOTAL - ADULT	@		@	@			@		
BASIC K - 3	16,476.71	16,609.90	16,744.09	134.19	16,677.77	16,826.31	148.54	0.89	
BASIC 4 - 8	19,304.74	19,169.58	19,225.30	55.72	19,093.13	19,148.80	55.67	0.29	
BASIC 9 - 12	15,038.71	15,047.24	14,942.20	-105.04	15,240.83	15,037.67	-203.16	-1.33	
ESOL *	1,474.75	1,571.23	1,338.76	-232.47	1,549.39	1,318.15	-231.24	-14.92	
TOTAL - BASIC	52,294.91	52,397.95	52,250.35	-147.60	52,561.12	52,330.93	-230.19	-0.44	
GRAND TOTAL	70,529.23	70,637.71	70,156.31	-481.40	70,888.98	70,288.84	-600.14	-0.85	

* 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

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

BEGINNING 2013-14, THE LEGISLATURE RECALIBRATED FTE TO EQUAL A MAXIMUM OF 1.0 BETWEEN DISTRICT SCHOOLS AND FLORIDA VIRTUAL SCHOOLS

SOURCE: 2012-13 FROM DOE FINAL CALCULATION DATED OCTOBER 31, 2013

2013-14 DISTRICT REPORTED COLUMN

2013-14 RECALIBRATED BY STATE COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 17, 2014

2014-15 DISTRICT REQUEST SUBMITTED TO THE STATE ON JANUARY 18, 2014

2014-15 RECALIBRATED BY STATE COLUMN FROM DOE SECOND CALCULATION DATED JULY 14, 2014

**WEIGHTED FTE
BY PROGRAM CATEGORY
2009-10 THROUGH PROJECTED 2014-15**

PROGRAM	2014-15 WEIGHTS	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 ESTIMATED	2014-15 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	1.126	5,179.42	4,986.77	4,942.60	5,120.13	4,968.71	4,987.66
ESE 112 SERVICES	1.000	6,995.95	6,899.70	6,835.07	6,874.53	6,945.45	6,868.47
ESE 113 SERVICES	1.004	4,627.48	4,602.36	4,388.34	4,304.23	4,265.26	4,320.09
SUPPORT LEVEL 4	3.548	2,481.05	2,551.77	2,722.84	2,894.65	3,001.28	3,066.68
SUPPORT LEVEL 5	5.104	665.73	662.97	661.65	643.21	584.42	606.00
TOTAL - EXCEPTIONAL		19,949.63	19,703.57	19,550.50	19,836.74	19,765.12	19,848.90
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1.004	1,896.64	1,886.19	1,754.72	1,605.60	1,367.96	1,379.45

PROGRAM	2014-15 WEIGHTS	2009-10 DOE	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 ESTIMATED	2014-15 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.126	17,476.65	17,723.29	18,056.18	18,404.49	18,837.10	18,946.43
BASIC 4 - 8	1.000	19,738.31	19,797.79	19,605.01	19,304.74	19,225.30	19,148.80
BASIC 9 - 12	1.004	15,924.97	15,593.46	15,585.08	15,339.48	15,106.56	15,097.82
ESOL *	1.147	1,343.75	1,542.27	1,663.54	1,721.03	1,525.87	1,511.92
TOTAL - BASIC		54,483.68	54,656.81	54,909.81	54,769.74	54,694.84	54,704.97
ADDITIONAL WFTE +		665.20	762.12	830.60	954.82	1,224.54	1,202.74
GRAND TOTAL		76,995.15	77,008.69	77,045.63	77,166.90	77,052.45	77,136.06

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

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+ TOTALS REPRESENT WFTE FOR ADVANCED PLACEMENT, INTERNATIONAL BACCALAUREATE, ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION, INDUSTRY CERTIFIED CAREER EDUCATION SUPPLEMENT AND CAP ADJUSTMENTS.

BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12; GRADES 6-8 NOW REPORTED AS BASIC

IN 2009-10, 2010-11 AND 2011-12 PROGRAMS 130 AND 254 WERE CAPPED TO PROJECTIONS

SOURCE: 2009-10 THROUGH 2012-13 FROM DOE FINAL CALCULATIONS
2013-14 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 17, 2014
2014-15 COLUMN FROM DOE SECOND CALCULATION DATED JULY 14, 2014

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SPECIAL REVENUE FUND BUDGET

Special revenue funds are used to account for the financial resources of the school food and nutrition services program and most federal grant programs. Beginning in 2011-12, these financial resources include Head Start.

Food Service Program

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 mandated objectives within the given time periods.

Indirect cost payments are charged to various projects and are paid to the District Operating Fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is calculated using the percentage of the District's indirect operating expenditures from the year before last (FY 2012-13).

American Recovery & Reinvestment Act Budget (Race to the Top)

Currently the Districts major ARRA funding is Race to the TOP which is in its fourth year of a four year grant. However, the grant has been awarded a no cost extension for an additional year to make it a five year grant.

Head Start

In May of 2012, the District was awarded the federal discretionary grant Head Start thru FY 2016-17. The grant provides 3 and 4 year olds opportunities that include health screening, services, and education; quality early childhood learning environments using effective classroom management strategies; and encourage participation of family and community thru newsletters, workshops and home visits.

The grant allows for 624 students and is available in 13 different sites serving the public from the north end of the county to the south. Transportation is provided to students to ease the burden on families.

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2013-14		2013-14 AMENDED VS		2014-15		2013-14 AMENDED VS	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2014-15 PROJECTED AMOUNT	%
FEDERAL DIRECT SOURCES								
3191 ROTC	1,057,860	1.01	1,086,332	1.15	1,086,332	1.00	0	0.00
3199 OTHER FEDERAL DIRECT	5,499,588	5.27	6,458,939	6.86	11,526,251	10.65	5,067,312	78.45
TOTAL FEDERAL DIRECT	6,557,448	6.29	7,545,271	8.01	12,612,583	11.66	5,067,312	67.16
FEDERAL THROUGH STATE SOURCES								
3201 VOCATIONAL EDUCATION	604,807	0.58	641,816	0.68	662,289	0.61	20,473	3.19
3226 TITLE II	2,950,967	2.83	2,525,560	2.68	2,642,894	2.44	117,334	4.65
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	22,344,322	21.43	16,761,485	17.79	22,651,286	20.94	5,889,801	35.14
3240 TITLE I	18,279,844	17.53	14,414,575	15.30	21,038,902	19.45	6,624,327	45.96
3241 FDLRS/EAST	1,226,375	1.18	1,065,265	1.13	1,214,140	1.12	148,875	13.98
3251 ADULT EDUCATION	959,673	0.92	808,554	0.86	539,061	0.50	-269,493	-33.33
3290 TITLE III	325,240	0.31	288,870	0.31	325,807	0.30	36,937	12.79
3290 CHARTER SCHOOLS	175,000	0.17	271,200	0.29	78,800	0.07	-192,400	0.00
3290 OTHER	2,650,325	2.54	2,313,469	2.46	2,029,821	1.88	-283,648	-12.26
TOTAL FEDERAL THROUGH STATE	49,516,553	47.48	39,090,794	41.50	51,183,000	47.31	12,092,206	30.93
AMERICAN RECOVERY AND REINVESTMENT ACT								
3214 RACE TO THE TOP	4,560,804	4.37	4,238,505	4.50	551,803	0.86	-3,686,702	-86.98
3199 MISC REVENUE	48,656	0.05	62,974	0.07	0	0.00	-62,974	-100.00
TOTAL TARGETED STIMULUS MONEY	4,609,460	4.42	4,301,479	4.57	551,803	0.51	-3,749,676	-87.17
STATE AND OTHER SOURCES								
3335 DIAGNOSTIC & RESOURCE	33,268	0.03	33,268	0.04	33,268	0.03	0	0.00
3390 OTHER STATE	11,827	0.01	28,644	0.03	11,231	0.01	-17,413	-60.79
TOTAL STATE AND OTHER	45,095	0.04	61,912	0.07	44,499	0.04	-17,413	-28.13
TOTAL SPECIAL REVENUE - OTHER	60,728,556	58.23	50,999,456	54.14	64,391,885	59.52	13,392,429	26.26

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<u>FOOD SERVICES</u> REVENUE	30,717,251	29.46	30,365,679	32.23	31,274,179	28.91	908,500	2.99
FUND BALANCE, JULY 1 RESERVED	2,495,004	2.39	2,495,004	2.65	3,062,821	2.83	567,817	22.76
UNRESERVED	10,343,577	9.92	10,343,577	10.98	9,455,617	8.74	-887,960	-8.58
TOTAL FUND BALANCE	12,838,581	12.31	12,838,581	13.63	12,518,438	11.57	-320,143	-2.49
TOTAL FOOD SERVICE	43,555,832	41.77	43,204,260	45.86	43,792,617	40.48	588,357	1.36
GRAND TOTAL	104,284,388	100.00	94,203,716	100.00	108,184,502	100.00	13,980,786	14.84

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	472,682	0.84	462,136	0.99	462,136	0.99	462,808	0.72	672	0.15
112 ADMINISTRATIVE EXTRA DUTY	0	0.00	35,419	0.08	35,419	0.08	5,000	0.01	-30,419	-85.88
113 ADMINISTRATIVE SUPPLEMENTS	3,600	0.01	4,200	0.01	4,200	0.01	2,700	0.00	-1,500	-35.71
121 TEACHER SALARY	10,477,467	18.67	8,813,157	18.87	8,813,157	18.87	9,512,864	14.90	699,707	7.94
122 TEACHER EXTRA DUTY	451,195	0.80	496,736	1.06	496,736	1.06	291,222	0.46	-205,514	0.00
123 TEACHER SUPPLEMENTS	162,471	0.29	3,600	0.01	3,600	0.01	56,135	0.09	52,535	1,459.31
128 TEACHER - SHORT TERM CONTRACT	0	0.00	14,979	0.03	14,979	0.03	0	0.00	-14,979	-100.00
131 OTHER CERTIFIED	6,990,300	12.46	7,603,580	16.28	7,603,580	16.28	8,187,410	12.82	583,830	7.68
132 EXTRA DUTY	639,737	1.14	1,237,634	2.65	1,237,634	2.65	700,218	1.10	-537,416	-43.42
133 OTHER SUPPLEMENTS	311,110	0.55	383,793	0.82	383,793	0.82	352,803	0.55	-30,990	-8.07
141 SUBSTITUTE SALARY	513,997	0.92	279,440	0.60	279,440	0.60	555,822	0.87	276,382	98.91
151 AIDE	3,628,609	6.47	3,948,119	8.45	3,948,119	8.45	4,094,781	6.41	146,662	3.71
152 AIDE EXTRA DUTY	18,169	0.03	34,999	0.07	34,999	0.07	3,000	0.00	-31,999	-91.43
158 AIDE - TEMPORARY (HOURLY)	0	0.00	41,223	0.09	41,223	0.09	0	0.00	-41,223	-100.00
161 OTHER SUPPORT SALARY	1,719,061	3.06	1,463,137	3.13	1,463,137	3.13	1,451,346	2.27	-11,791	-0.81
162 OTHER SUPPORT EXTRA DUTY	12,466	0.02	41,750	0.09	41,750	0.09	9,702	0.02	-32,048	-76.76
168 OTHER SUPPORT - TEMPORARY	0	0.00	1,523	0.00	1,523	0.00	0	0.00	-1,523	-100.00
181 EAP SALARY	2,577,732	4.59	2,794,835	5.98	2,794,835	5.98	2,678,270	4.20	-116,565	-4.17
182 EAP EXTRA DUTY	0	0.00	1,169	0.00	1,169	0.00	0	0.00	-1,169	-100.00
183 EAP SUPPLEMENTS	318	0.00	318	0.00	318	0.00	318	0.00	0	0.00
1XX SALARIES TOTAL	27,978,914	49.86	27,661,747	59.24	27,661,747	59.24	28,364,399	44.43	702,652	2.54
210 RETIREMENT	1,469,684	2.62	1,852,322	3.97	1,852,322	3.97	1,770,076	2.77	-82,246	-4.44
220 FICA	1,950,551	3.48	1,873,566	4.01	1,873,566	4.01	1,980,800	3.10	107,234	5.72
231 LIFE INSURANCE	66,199	0.12	33,403	0.07	33,403	0.07	79,283	0.12	45,880	137.35
232 HOSPITALIZATION	4,510,810	8.04	3,381,451	7.24	3,381,451	7.24	4,653,007	7.29	1,271,556	37.60
241 WORKER'S COMPENSATION	162,618	0.29	144,668	0.31	144,668	0.31	140,274	0.22	-4,394	-3.04
242 WORKER'S COMPENSATION - BUS DRIVERS	56	0.00	0	0.00	0	0.00	0	0.00	0	0.00
243 WORKER'S COMPENSATION - ALL OTHERS	1,363	0.00	836	0.00	836	0.00	3,722	0.01	2,886	345.22
244 WORKER'S COMPENSATION - FOOD SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
2XX FRINGE TOTAL	8,161,281	14.54	7,286,246	15.60	7,286,246	15.60	8,627,162	13.51	1,340,916	18.40

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 TENTATIVE BUDGET	% OF TOTAL	2014-15 AMOUNT	2014-15 TENTATIVE %
311	5,000	0.01	0	0.00	0	0.00	0	0.00	3,000	0.00	3,000	0.00
312	4,868,798	8.68	2,207,336	4.73	2,207,336	4.73	2,984,045	6.47	2,984,045	6.47	776,709	35.19
315	14,276	0.03	6,742	0.01	6,742	0.01	15,726	0.02	15,726	0.02	8,984	133.25
317	1,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	1.00
322	5,481	0.01	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
323	0	0.00	1,620	0.00	1,620	0.00	0	0.00	0	0.00	-1,620	-100.00
331	350,674	0.62	230,909	0.49	230,909	0.49	230,909	0.49	262,112	0.41	31,203	13.51
332	499,603	0.89	322,344	0.69	322,344	0.69	322,344	0.69	355,081	0.56	32,737	10.16
333	79,232	0.14	114,067	0.24	114,067	0.24	114,067	0.24	124,064	0.19	9,997	8.76
351	1,244	0.00	11,419	0.02	11,419	0.02	11,419	0.02	10,000	0.02	-1,419	-12.43
352	1,737	0.00	1,152	0.00	1,152	0.00	1,152	0.00	1,200	0.00	48	4.17
356	93,744	0.17	95,211	0.20	95,211	0.20	95,211	0.20	93,214	0.15	-1,997	-2.10
357	11,500	0.02	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
360	46,361	0.08	28,099	0.06	28,099	0.06	28,099	0.06	35,575	0.06	7,476	26.61
364	27,227	0.05	60,538	0.13	60,538	0.13	60,538	0.13	8,155	0.01	-52,383	-86.53
365	178,123	0.32	209,450	0.45	209,450	0.45	209,450	0.45	112,492	0.18	-96,958	-46.29
371	15,500	0.03	6,327	0.01	6,327	0.01	6,327	0.01	4,500	0.01	-1,827	-28.88
372	4,000	0.01	659	0.00	659	0.00	659	0.00	1,000	0.00	341	51.75
373	53,572	0.10	11,963	0.03	11,963	0.03	11,963	0.03	41,184	0.06	29,221	244.26
374	1,750	0.00	295	0.00	295	0.00	295	0.00	2,000	0.00	1,705	577.97
375	0	0.00	35	0.00	35	0.00	35	0.00	50	0.00	15	42.86
376	5,267	0.01	3,895	0.01	3,895	0.01	3,895	0.01	5,450	0.01	1,555	39.92
377	8,312	0.01	8,900	0.02	8,900	0.02	8,900	0.02	7,550	0.01	-1,350	-15.17
378	4,000	0.01	4,683	0.01	4,683	0.01	4,683	0.01	4,000	0.01	-683	-14.58
384	15,000	0.03	801	0.00	801	0.00	801	0.00	3,000	0.00	2,199	274.53
385	4,000	0.01	1,671	0.00	1,671	0.00	1,671	0.00	1,500	0.00	-171	-10.23
386	0	0.00	84	0.00	84	0.00	84	0.00	200	0.00	116	138.10
387	10,000	0.02	1,136	0.00	1,136	0.00	1,136	0.00	1,000	0.00	-136	-11.97
388	0	0.00	70	0.00	70	0.00	70	0.00	150	0.00	80	114.29
391	241,374	0.43	95,928	0.21	95,928	0.21	95,928	0.21	112,735	0.18	16,807	17.52
397	113,530	0.20	113,935	0.24	113,935	0.24	113,935	0.24	140,480	0.22	26,545	23.30
3XX	6,660,305	11.87	3,539,269	7.58	3,539,269	7.58	3,539,269	7.58	4,329,463	6.78	790,194	22.33
410	0	0.00	18	0.00	18	0.00	18	0.00	100	0.00	82	455.56
430	25,000	0.04	5,050	0.01	5,050	0.01	5,050	0.01	12,000	0.02	6,950	137.62
450	2,160	0.00	2,940	0.01	2,940	0.01	2,940	0.01	8,400	0.01	5,460	185.71
460	336,634	0.60	101,060	0.22	101,060	0.22	101,060	0.22	229,820	0.36	128,760	127.41
4XX	363,994	0.65	109,068	0.23	109,068	0.23	109,068	0.23	250,320	0.39	141,252	129.51
511	3,437,668	6.13	1,942,900	4.16	1,942,900	4.16	1,942,900	4.16	2,523,853	3.95	580,953	29.90
521	13,504	0.02	29,391	0.06	29,391	0.06	29,391	0.06	750	0.00	-28,641	-97.45
522	337,934	0.60	178,220	0.38	178,220	0.38	178,220	0.38	750	0.00	-177,470	-99.58
544	586	0.00	143	0.00	143	0.00	143	0.00	500	0.00	357	249.65
550	2,406	0.00	2,084	0.00	2,084	0.00	2,084	0.00	3,300	0.01	1,216	58.35
560	563	0.00	593	0.00	593	0.00	593	0.00	600	0.00	7	1.18
571	2,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
599	0	0.00	19,370	0.04	19,370	0.04	19,370	0.04	0	0.00	-19,370	-100.00
5XX	3,794,661	6.76	2,172,701	4.65	2,172,701	4.65	2,172,701	4.65	2,529,753	3.96	357,052	16.43

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 AMOUNT	2014-15 TENTATIVE %
611 LIBRARY BOOKS - NEW	0	0.00	0	0.00	0	0.00	0	0.00	6,000	0.01	6,000	0.00
612 LIBRARY BOOKS - EXISTING	21,308	0.04	6,640	0.01	6,640	0.01	11,600	0.02	11,600	0.02	4,960	74.70
621 A/V MATERIALS > \$1,000	23,550	0.04	0	0.00	0	0.00	0	0.00	4,600	0.01	4,600	0.00
622 A/V MATERIALS < \$1,000	42,472	0.08	22,234	0.05	22,234	0.05	39,514	0.06	39,514	0.06	17,280	77.72
641 FURN/FIX/EQUIP > \$1,000	190,395	0.34	144,560	0.31	144,560	0.31	166,601	0.26	166,601	0.26	22,041	15.25
642 FURN/FIX/EQUIP < \$1,000	395,149	0.70	524,619	1.12	524,619	1.12	379,337	0.59	379,337	0.59	-145,282	-27.69
643 COMPUTER HARDWARE > \$1,000	264,051	0.47	802,599	1.72	802,599	1.72	952,156	1.49	952,156	1.49	149,557	18.63
644 COMPUTER HARDWARE < \$1,000	747,709	1.33	1,575,469	3.37	1,575,469	3.37	1,238,042	1.94	1,238,042	1.94	-337,427	-21.42
652 OTHER VEHICLES	45,205	0.08	41,918	0.09	41,918	0.09	62,562	0.10	62,562	0.10	20,644	49.25
671 SITE IMPROVEMENT - CONTRACTED	143,269	0.26	147,812	0.32	147,812	0.32	17,500	0.03	17,500	0.03	-130,312	-88.16
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	168	0.00	168	0.00	7,500	0.01	7,500	0.01	7,332	4,364.29
681 REMODELING/RENOVATION - CONTRACTED	96,774	0.17	2,630	0.01	2,630	0.01	92,600	0.15	92,600	0.15	89,970	3,420.91
682 REMODELING/RENOVATION - IN HOUSE	23,000	0.04	9,318	0.02	9,318	0.02	95,000	0.15	95,000	0.15	85,682	919.53
686 REMODEL/RENOVAT - ADMIN	0	0.00	9,149	0.02	9,149	0.02	5,000	0.01	5,000	0.01	-4,149	-45.35
691 COMPUTER SOFTWARE > \$1,000	36,447	0.06	5,057	0.01	5,057	0.01	48,823	0.08	48,823	0.08	43,766	865.45
692 COMPUTER SOFTWARE < \$1,000	230,842	0.41	66,897	0.14	66,897	0.14	211,619	0.33	211,619	0.33	144,722	216.34
693 LICENSE FEES - SOFTWARE > \$1,000	188,376	0.34	64,468	0.14	64,468	0.14	156,380	0.24	156,380	0.24	91,912	142.57
694 LICENSE FEES - SOFTWARE < \$1,000	62,829	0.11	361,351	0.77	361,351	0.77	132,160	0.21	132,160	0.21	-229,191	-63.43
6XX CAPITAL OUTLAY TOTAL	2,511,376	4.48	3,784,889	8.11	3,784,889	8.11	3,626,994	5.68	3,626,994	5.68	-157,895	-4.17
737 DUES/FEES	192,746	0.34	189,908	0.41	189,908	0.41	204,502	0.32	204,502	0.32	14,594	7.68
738 COMMISSIONS	4,608	0.01	1,463	0.00	1,463	0.00	2,444	0.00	2,444	0.00	981	67.05
753 NON EMPLOYEE STIPENDS	84,160	0.15	43,335	0.09	43,335	0.09	45,000	0.07	45,000	0.07	1,665	3.84
754 NON EMPLOYEE SUBSTITUTES	46,611	0.08	17,667	0.04	17,667	0.04	26,999	0.04	26,999	0.04	9,332	52.82
779 ADMIN COSTS	454	0.00	0	0.00	0	0.00	0	0.00	0	0	0	0.00
794 FIELD TRIPS	89,001	0.16	58,354	0.12	58,354	0.12	96,260	0.15	96,260	0.15	37,906	64.96
799 INDIRECT COST	2,327,904	4.15	1,833,330	3.93	1,833,330	3.93	2,235,523	3.50	2,235,523	3.50	402,193	21.94
972 RESERVES	3,903,081	6.95	0	0.00	0	0.00	9,877	0.02	9,877	0.02	9,877	0.00
7XX OTHER EXPENDITURES TOTAL	6,648,565	11.85	2,144,057	4.59	2,144,057	4.59	2,620,605	4.10	2,620,605	4.10	476,548	22.23
TOTAL EXPENDITURES	56,119,096	100.00	46,697,977	100.00	46,697,977	100.00	50,348,696	78.87	50,348,696	78.87	3,650,719	7.82
FUND BALANCE, JUNE 30	0	0.00	0	0.00	0	0.00	1,025,118	1.61	1,025,118	1.61	1,025,118	0.00
RESERVED - CARRYFORWARD ENCUMBRANCES	0	0.00	0	0.00	0	0.00	12,466,268	19.53	12,466,268	19.53	12,466,268	0.00
RESERVED - CARRYFORWARD OTHER	0	0.00	0	0.00	0	0.00	13,491,386	21.13	13,491,386	21.13	13,491,386	78.70
TOTAL FUND BALANCE, JUNE 30	0	0.00	0	0.00	0	0.00	63,840,082	100.00	63,840,082	100.00	17,142,105	36.71
GRAND TOTAL	56,119,096	100.00	46,697,977	100.00	46,697,977	100.00	50,348,696	78.87	50,348,696	78.87	3,650,719	7.82

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY FUNCTION**

FUNCTION	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 AMOUNT	TENTATIVE %
5100 BASIC K-12	10,384,389	18.50	10,916,125	0.23	10,916,125	23.38	12,278,543	19.23	12,278,543	19.23	1,363,418	12.49
5200 EXCEPTIONAL EDUCATION	7,822,801	13.94	5,620,161	0.12	5,620,161	12.04	5,961,296	9.34	5,961,296	9.34	341,135	6.07
5300 VOCATIONAL EDUCATION	233,854	0.42	301,990	0.01	301,990	0.65	289,069	0.45	289,069	0.45	-12,921	-4.28
5400 ADULT EDUCATION	372,489	0.66	349,786	0.01	349,786	0.75	153,743	0.24	153,743	0.24	-196,043	-56.05
5500 PREKINDERGARTEN	4,315,915	7.69	2,935,226	0.06	2,935,226	6.29	4,314,273	6.76	4,314,273	6.76	1,379,047	46.98
5900 NON-FEFP	3,205,975	5.71	932,987	0.02	932,987	2.00	851,423	1.33	851,423	1.33	-81,564	-8.74
INSTRUCTIONAL TOTAL	26,335,423	46.93	21,056,275	45.09	21,056,275	45.09	23,849,347	37.36	23,849,347	37.36	2,793,072	13.26
6110 ATTENDANCE/SOCIAL WORK	533,628	0.95	834,664	1.79	834,664	1.79	643,674	1.01	643,674	1.01	-190,990	-22.88
6120 GUIDANCE	1,342,866	2.39	1,535,281	3.29	1,535,281	3.29	1,619,637	2.54	1,619,637	2.54	84,356	5.49
6130 HEALTH	1,498,849	2.67	1,375,180	2.94	1,375,180	2.94	1,452,616	2.28	1,452,616	2.28	77,436	5.63
6140 PSYCHOLOGICAL SERVICES	1,413,652	2.52	1,663,980	3.56	1,663,980	3.56	1,438,140	2.25	1,438,140	2.25	-225,840	-13.57
6150 PARENT INVOLVEMENT	976,832	1.74	767,019	1.64	767,019	1.64	990,700	1.55	990,700	1.55	223,681	29.16
6200 INSTRUCTIONAL MEDIA	17,811	0.03	19,752	0.04	19,752	0.04	12,920	0.02	12,920	0.02	-6,832	-34.59
6300 INSTRUCTIONAL CURRICULUM	14,030,078	25.00	11,233,051	24.05	11,233,051	24.05	10,853,569	17.00	10,853,569	17.00	-379,482	-3.38
6400 INSTRUCTIONAL STAFF TRAINING	3,963,515	7.06	2,913,787	6.24	2,913,787	6.24	3,692,238	5.78	3,692,238	5.78	778,451	26.72
6500 INSTRUCTIONAL RELATED TECHNOLOGY	559,595	1.00	1,345,243	2.88	1,345,243	2.88	1,168,745	1.83	1,168,745	1.83	-176,498	-13.12
INSTRUCTIONAL SUPPORT TOTAL	24,336,826	43.37	21,687,957	46.44	21,687,957	46.44	21,872,239	34.26	21,872,239	34.26	184,282	0.85
7100 BOARD OF EDUCATION	5,000	0.01	0	0.00	0	0.00	3,000	0.00	3,000	0.00	3,000	0.00
7200 GENERAL ADMINISTRATION	2,349,328	4.19	1,637,976	3.94	1,637,976	3.94	2,268,056	3.55	2,268,056	3.55	430,080	23.40
7300 SCHOOL ADMINISTRATION	24,442	0.04	183,116	0.39	183,116	0.39	104,792	0.16	104,792	0.16	-78,324	-42.77
7400 FACILITIES	274,542	0.49	169,076	0.36	169,076	0.36	217,600	0.34	217,600	0.34	48,524	28.70
7500 FISCAL SERVICES	68,705	0.12	23,603	0.05	23,603	0.05	57,694	0.09	57,694	0.09	34,091	144.44
7600 FOOD SERVICES	69,363	0.12	16,130	0.03	16,130	0.03	70,437	0.11	70,437	0.11	54,307	0.00
77XX CENTRAL SERVICES	804	0.00	7,863	0.02	7,863	0.02	5,600	0.01	5,600	0.01	-2,263	-28.78
7800 TRANSPORTATION	571,710	1.02	249,573	0.53	249,573	0.53	502,495	0.79	502,495	0.79	252,922	101.34
7900 UTILITY/CUSTODIAN	138,835	0.25	55,336	0.12	55,336	0.12	106,279	0.17	106,279	0.17	50,943	92.06
8110 TRANSPORTATION MAINTENANCE	5,715	0.01	3,617	0.01	3,617	0.01	9,500	0.01	9,500	0.01	5,883	162.65
8200 ADMINISTRATIVE TECH SERVICES	73,234	0.13	72,612	0.16	72,612	0.16	105,163	0.16	105,163	0.16	32,551	0.00
9100 COMMUNITY SERVICES	1,706,977	3.04	1,334,843	2.86	1,334,843	2.86	1,176,494	1.84	1,176,494	1.84	-158,349	-11.86
9400 PROJECT RESERVES	158,192	0.28	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL SUPPORT TOTAL	5,446,847	9.71	3,953,745	8.47	3,953,745	8.47	4,627,110	7.25	4,627,110	7.25	673,365	17.03
TOTAL EXPENDITURES	56,119,096	100.00	46,697,977	100.00	46,697,977	100.00	50,348,696	78.87	50,348,696	78.87	3,650,719	7.82
FUND BALANCE, JUNE 30												
RESERVED - CARRYFORWARD ENCUMBRANCES	0	0.00	0	0.00	0	0.00	1,025,118	1.61	1,025,118	1.61	1,025,118	0.00
RESERVED - CARRYFORWARD OTHER	0	0.00	0	0.00	0	0.00	12,466,268	19.53	12,466,268	19.53	12,466,268	0.00
TOTAL FUND BALANCE, JUNE 30	0	0.00	0	0.00	0	0.00	13,491,386	21.13	13,491,386	21.13	13,491,386	0.00
GRAND TOTAL	56,119,096	100.00	46,697,977	100.00	46,697,977	100.00	63,840,082	100.00	63,840,082	100.00	17,142,105	36.71

**AMERICAN RECOVERY AND REINVESTMENT ACT
PROJECTED REVENUE**

REVENUE	2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3199 MISC REVENUE	48,656	1.06	62,974	1.46	0	0.00	-62,974	-100.00
3214 RACE TO THE TOP	<u>4,560,804</u>	<u>98.94</u>	<u>4,238,505</u>	<u>98.54</u>	551,803	100.00	<u>-3,686,702</u>	<u>-86.98</u>
TOTAL FEDERAL THROUGH STATE (ARRA)	4,609,460	100.00	4,301,479	100.00	551,803	100.00	-3,749,676	-87.17
TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT	4,609,460	100.00	4,301,479	100.00	551,803	100.00	-3,749,676	-87.17

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
112 ADMINISTRATIVE - EXTRA DUTY	4,622	0.10	0	0.00	0	0.00	0	0.00	0	0.00
113 ADMINISTRATIVE - SUPPLEMENTS	0	0.00	18,000	0.42	18,000	0.42	0	0.00	-18,000	-100.00
117 ADMINISTRATIVE - MERIT PAY	0	0.00	52,753	1.23	52,753	1.23	0	0.00	-52,753	-100.00
121 TEACHER SALARY	1,524,415	33.07	1,800	0.04	1,800	0.04	0	0.00	-1,800	-100.00
123 TEACHER - SUPPLEMENT	0	0.00	19,502	0.45	19,502	0.45	0	0.00	-19,502	-100.00
127 TEACHER - MERIT PAY	0	0.00	1,114,996	25.92	1,114,996	25.92	0	0.00	-1,114,996	-100.00
132 OTHER CERTIFIED - EXTRA DUTY	279,062	6.05	63,148	1.47	63,148	1.47	0	0.00	-63,148	-100.00
137 OTHER CERTIFIED - MERIT PAY	0	0.00	143,408	3.33	143,408	3.33	0	0.00	-143,408	-100.00
141 SUBSTITUTE SALARY	158,244	3.43	63,862	1.48	63,862	1.48	58,414	10.59	-5,448	-8.53
181 EAP SALARY	272,107	5.90	196,859	4.58	196,859	4.58	0	0.00	-196,859	-100.00
182 EAP EXTRA DUTY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
187 EAP MERIT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	2,238,450	48.56	1,674,328	38.92	1,674,328	38.92	58,414	10.59	-1,615,914	-96.51
210 RETIREMENT	35,351	0.77	117,877	2.74	117,877	2.74	0	0.00	-117,877	-100.00
220 FICA	71,089	1.54	118,966	2.77	118,966	2.77	4,469	0.81	-114,497	-96.24
231 LIFE INSURANCE	1,010	0.02	324	0.01	324	0.01	0	0.00	-324	-100.00
232 HOSPITALIZATION	27,257	0.59	19,348	0.45	19,348	0.45	0	0.00	-19,348	-100.00
241 WORKER'S COMPENSATION	2,126	0.05	2,042	0.05	2,042	0.05	326	0.06	-1,716	-84.04
242 WORKER'S COMPENSATION - BUS DRIVERS	76	0.00	0	0.00	0	0.00	0	0.00	0	0.00
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	9	0.00	9	0.00	0	0.00	-9	-100.00
2XX FRINGE TOTAL	136,909	2.97	258,566	6.01	258,566	6.01	4,795	0.87	-253,771	-98.15
312 PROFESSIONAL/TECHNICAL	38,600	0.84	395,700	9.20	395,700	9.20	0	0.00	-395,700	-100.00
331 TRAVEL - IN COUNTY	1,116	0.02	128	0.00	128	0.00	0	0.00	-128	-100.00
332 TRAVEL - OUT OF COUNTY	49,491	1.07	54,483	1.27	54,483	1.27	0	0.00	-54,483	-100.00
333 OUT OF STATE TRAVEL	1,836	0.04	533	0.01	533	0.01	0	0.00	-533	-100.00
356 MAINT & WARRANTY AGREEMENTS	7,371	0.16	0	0.00	0	0.00	0	0.00	0	0.00
365 SUBSCRIPTION FEES - SOFTWARE	1,015,988	22.04	764,765	17.78	764,765	17.78	0	0.00	-764,765	-100.00
373 POSTAGE	225	0.00	0	0.00	0	0.00	0	0.00	0	0.00
378 DATA COMMUNICATION SERVICES	444,313	9.64	444,313	10.33	444,313	10.33	0	0.00	-444,313	0.00
391 PRINTING	1,531	0.03	1,186	0.03	1,186	0.03	0	0.00	-1,186	-100.00
3XX PURCHASED SERVICES TOTAL	1,560,471	33.85	1,661,108	38.62	1,661,108	38.62	0	0.00	-1,661,108	-100.00

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
511 SUPPLIES	28,661	0.62	6,824	0.16	6,824	0.16	0	0.00	-6,824	-100.00		
521 TEXTBOOKS - NON-STATE ADOPTED	0	0.00	206	0.00	206	0.00	0	0.00	-206	0.00		
5XX SUPPLIES/MATERIALS TOTAL	28,661	0.62	7,030	0.16	7,030	0.16	0	0.00	-7,030	-100.00		
642 FURN/FIXT/EQUIP < \$1,000	642	0.01	7,746	0.18	7,746	0.18	0	0.00	-7,746	-100.00		
643 COMPUTER HARDWARE > \$1,000	126,094	2.74	150,939	3.51	150,939	3.51	0	0.00	-150,939	-100.00		
644 COMPUTER HARDWARE < \$1,000	477,061	10.35	502,848	11.69	502,848	11.69	0	0.00	-502,848	-100.00		
681 REMODEL - CONTRACTED	31,163	0.68	28,267	0.66	28,267	0.66	0	0.00	-28,267	-100.00		
692 COMPUTER SOFTWARE < \$1000	0	0.00	500	0.01	500	0.01	0	0.00	-500	-100.00		
694 LICENSE FEES - SOFTWARE < \$1000	8,415	0.18	8,260	0.19	8,260	0.19	0	0.00	-8,260	-100.00		
6XX CAPITAL OUTLAY TOTAL	643,375	13.96	698,560	16.24	698,560	16.24	0	0.00	-698,560	-100.00		
737 DUES/FEES	1,594	0.03	1,887	0.04	1,887	0.04	0	0.00	-1,887	-100.00		
7XX OTHER EXPENDITURES TOTAL	1,594	0.03	1,887	0.04	1,887	0.04	0	0.00	-1,887	-100.00		
TOTAL EXPENDITURES	4,609,460	100.00	4,301,479	100.00	4,301,479	100.00	63,209	100.00	-4,238,270	-98.53		
FUND BALANCE, JUNE 30												
RESERVED - CARRYFORWARD ENCUMBRANCES	0	0.00	0	0.00	0	0.00	1,515	0.04	1,515	0.00		
RESERVED - CARRYFORWARD OTHER	0	0.00	0	0.00	0	0.00	487,079	11.32	487,079	0.00		
TOTAL FUND BALANCE, JUNE 30	0	0.00	0	0.00	0	0.00	488,594	88.55	488,594	0.00		
GRAND TOTAL	4,609,460	100.00	4,301,479	100.00	4,301,479	100.00	551,803	100.00	-3,749,676	-87.17		

**AMERICAN RECOVERY AND REINVESTMENT ACT
EXPENDITURES BY FUNCTION**

FUNCTION	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
5100 BASIC K-12	2,539,088	55.08	1,748,747	40.65	1,748,747	40.65	0	0.00	-1,748,747	-100.00		
5200 EXCEPTIONAL EDUCATION	0	0.00	186,745	4.34	186,745	4.34	0	0.00	-186,745	-100.00		
5300 VOCATIONAL EDUCATION	4,727	0.10	38,606	0.90	38,606	0.90	0	0.00	-38,606	-100.00		
5500 PREKINDERGARTEN	0	0.00	15,190	0.35	15,190	0.35	0	0.00	-15,190	-100.00		
INSTRUCTIONAL TOTAL	2,543,815	55.19	1,989,288	46.25	1,989,288	46.25	0	0.00	-1,989,288	-100.00		
6110 ATTENDANCE/SOCIAL WORK	0	0.00	4,548	0.11	4,548	0.11	0	0.00	-4,548	-100.00		
6120 GUIDANCE	0	0.00	60,570	1.41	60,570	1.41	0	0.00	-60,570	-100.00		
6130 HEALTH	0	0.00	2,297	0.05	2,297	0.05	0	0.00	-2,297	-100.00		
6150 PARENT INVOLVEMENT	0	0.00	1,220	0.03	1,220	0.03	0	0.00	-1,220	-100.00		
6200 INSTRUCTIONAL MEDIA	0	0.00	24,842	0.58	24,842	0.58	0	0.00	-24,842	-100.00		
6300 INSTRUCTIONAL CURRICULUM	223,465	4.85	193,164	4.49	193,164	4.49	0	0.00	-193,164	-100.00		
6400 INSTRUCTIONAL STAFF TRAINING	585,029	12.69	374,814	8.71	374,814	8.71	63,209	11.45	-311,605	-83.14		
6500 INSTRUCTIONAL RELATED TECHNOLOGY	586,540	12.72	940,627	21.87	940,627	21.87	0	0.00	-940,627	-100.00		
INSTRUCTIONAL SUPPORT TOTAL	1,395,034	30.26	1,602,082	37.24	1,602,082	37.24	63,209	11.45	-1,538,873	-96.05		
7300 SCHOOL ADMINISTRATION	0	0.00	63,647	1.48	63,647	1.48	0	0.00	-63,647	-100.00		
7400 FACILITIES	48,656	1.06	62,974	1.46	62,974	1.46	0	0.00	-62,974	-100.00		
7700 CENTRAL SERVICES	163,451	3.55	124,984	2.91	124,984	2.91	0	0.00	-124,984	-100.00		
7900 UTILITY/CUSTODIAN	444,313	9.64	444,313	10.33	444,313	10.33	0	0.00	-444,313	-100.00		
8200 ADMINISTRATIVE TECH SERVICES	14,191	0.31	14,191	0.33	14,191	0.33	0	0.00	-14,191	-100.00		
GENERAL SUPPORT TOTAL	670,611	14.55	710,109	16.51	710,109	16.51	0	0.00	-710,109	-100.00		
TOTAL EXPENDITURES	4,609,460	100.00	4,301,479	100.00	4,301,479	100.00	63,209	100.00	-4,238,270	-98.53		
FUND BALANCE, JUNE 30												
RESERVED - CARRYFORWARD ENCUMBRANCES	0	0.00	0	0.00	0	0.00	1,515	0.27	1,515	0.00		
RESERVED - CARRYFORWARD OTHER	0	0.00	0	0.00	0	0.00	487,079	88.27	487,079	0.00		
TOTAL FUND BALANCE, JUNE 30	0	0.00	0	0.00	0	0.00	488,594	88.55	488,594	0.00		
GRAND TOTAL	4,609,460	100.00	4,301,479	100.00	4,301,479	100.00	551,803	100.00	-3,749,676	-87.17		

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED REVENUE**

REVENUE	2013-14		2013-14		2014-15		2013-14 ACTUAL VS 2014-15 PROJECTED	
	ADOPTED REVENUE	% of TOTAL	ACTUAL REVENUE	% of TOTAL	PROJECTED REVENUE	% of TOTAL	AMOUNT	%
FEDERAL THROUGH STATE SOURCES								
3261 FEDERAL LUNCH REIMBURSEMENT	12,701,312	29.16	13,043,523	30.19	14,347,875	32.76	1,304,352	10.00
3262 FEDERAL BREAKFAST REIMBURSEMENT	4,643,196	10.66	4,465,528	10.34	4,510,183	10.30	44,655	1.00
3263 AFTER SCHOOL SNACK REIMBURSEMENT	284,942	0.65	282,650	0.65	285,477	0.65	2,827	1.00
3264 CHILD CARE FOOD PROGRAM	0	0.00	1,215	0.00	83,999	0.19	82,784	6813.50
3265 FEDERAL COMMODITY	1,669,496	3.83	1,614,693	3.74	1,615,415	3.69	722	0.04
3267 SUMMER FEEDING	111,967	0.26	97,939	0.23	102,836	0.23	4,897	5.00
3268 FRESH FRUIT & VEGETABLE PROGRAM	71,250	0.16	71,250	0.16	108,750	0.25	37,500	52.63
TOTAL FEDERAL THROUGH STATE	19,482,163	44.73	19,576,798	45.31	21,054,535	48.08	1,477,737	7.55
STATE SOURCES								
3337 STATE SUPPLEMENT - BREAKFAST	176,493	0.41	172,671	0.40	174,398	0.40	1,727	1.00
3338 STATE SUPPLEMENT - LUNCH	173,235	0.40	191,869	0.44	195,706	0.45	3,837	2.00
3399 OTHER MISC STATE REVENUE	7,250	0.02	0	0.00	0	0.00	0	0.00
TOTAL STATE	356,978	0.82	364,540	0.84	370,104	0.85	5,564	1.53
LOCAL SOURCES								
3436 INTEREST	0	0.00	0	0.00	0	0.00	0	0.00
3451 FOOD SALES TYPE A	3,056,193	7.02	2,873,544	6.65	3,205,957	7.32	332,413	11.57
3453 FOOD SALES ADULT	435,205	1.00	434,009	1.00	429,669	0.98	-4,340	-1.00
3454 STUDENT A LA CARTE	6,862,650	15.76	6,536,388	15.13	5,555,930	12.69	-980,458	-15.00
3455 FOOD SALES ADULT A LA CARTE	312,838	0.72	261,459	0.61	262,766	0.60	1,307	0.50
3456 OTHER FOOD SALES	45,326	0.10	97,059	0.22	172,078	0.39	75,019	77.29
3457 FOOD SERVICE - CHILD CARE	436	0.00	1,003	0.00	1,153	0.00	150	15.00
3458 OTHER COMMISSIONS	165,074	0.38	220,625	0.51	221,728	0.51	1,103	0.50
3490 MISCELLANEOUS LOCAL SOURCES	389	0.00	254	0.00	259	0.00	5	2.00
TOTAL LOCAL	10,878,110	24.98	10,424,341	24.13	9,849,540	22.49	-574,801	-5.51
TOTAL REVENUE	30,717,251	70.52	30,365,679	70.28	31,274,179	71.41	908,500	2.99
FUND BALANCE, JULY 1								
RESERVED	2,495,004	5.73	2,495,004	5.77	3,062,821	6.99	567,817	22.76
UNRESERVED	10,343,577	23.75	10,343,577	23.94	9,455,617	21.59	-887,960	-8.58
PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00
UNRESERVED, JULY 1	10,343,577	23.75	10,343,577	23.94	9,455,617	21.59	-887,960	-8.58
TOTAL FUND BALANCE	12,838,581	29.48	12,838,581	29.72	12,518,438	28.59	-320,143	-2.49
GRAND TOTAL	43,555,832	100.00	43,204,260	100.00	43,792,617	100.00	588,357	1.36

**FOOD AND NUTRITION SERVICES BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2014-15		2013-14 ACTUAL VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	87,537	0.20	87,227	0.20	89,844	0.21	2,617	3.00
141 SUBSTITUTE - BASE PAY	0	0.00	125	0.00	0	0.00	-125	-100.00
161 HOURLY SALARY	7,821,876	17.96	7,505,676	17.37	7,730,846	17.65	225,170	3.00
162 OVERTIME / ADDITIONAL TIME (HOURLY)	130,708	0.30	147,156	0.34	151,571	0.35	4,415	3.00
164 OVERTIME HOURLY SUPPORT	0	0.00	0	0.00	0	0.00	0	0.00
181 E-A-P SALARY	755,941	1.74	740,335	1.71	810,545	1.85	70,210	9.48
1XX SALARIES TOTAL	8,796,060	20.19	8,480,519	19.63	8,782,806	20.06	302,286	3.56
210 RETIREMENT	611,326	1.40	601,274	1.39	647,293	1.48	46,019	7.65
220 FICA	672,899	1.54	619,021	1.43	671,885	1.53	52,864	8.54
231 LIFE INSURANCE	15,833	0.04	8,035	0.02	8,344	0.02	309	3.84
232 HOSPITALIZATION	1,476,232	3.39	1,277,028	2.96	1,499,448	3.42	222,420	17.42
241 WORKER'S COMPENSATION I	4,707	0.01	6,104	0.01	6,524	0.01	420	6.88
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	8	0.00	0	0.00	-8	-100.00
244 WORKER'S COMPENSATION IV	336,394	0.77	318,213	0.74	335,426	0.77	17,213	5.41
2XX FRINGE TOTAL	3,117,391	7.16	2,829,683	6.55	3,168,920	7.24	339,237	11.99
312 PROFESSIONAL & TECHNICAL	986,837	2.27	872,370	2.02	898,730	2.05	26,360	3.02
331 TRAVEL - IN COUNTY	48,998	0.11	43,779	0.10	45,092	0.10	1,313	3.00
332 TRAVEL - OUT OF COUNTY	9,629	0.02	8,009	0.02	8,329	0.02	320	4.00
333 TRAVEL - OUT OF STATE	0	0.00	455	0.00	501	0.00	46	10.00
352 REPAIR - OTHER EQUIPMENT	2,057	0.00	3,607	0.01	3,787	0.01	180	0.00
355 REPAIR - GENERAL MAINTENANCE	185,999	0.43	98,451	0.23	185,998	0.42	87,547	88.92
356 MAINT & WARRANTY AGREEMENTS	96,016	0.22	91,561	0.21	96,798	0.22	5,237	5.72
360 RENTALS	2,749	0.01	0	0.00	1,374	0.00	1,374	0.00
365 SUBSCRIPTIONS - SOFTWARE FEES	0	0.00	324	0.00	356	0.00	32	10.00
373 POSTAGE - TELEGRAPH	0	0.00	144	0.00	8,144	0.02	8,000	5555.56
374 TELEPHONE EQUIPMENT - NONREG	225	0.00	0	0.00	113	0.00	113	0.00
391 PRINTING	19,133	0.04	9,639	0.02	4,049	0.01	-5,590	-58.00
392 CONTRACTED FOOD SERVICES	0	0.00	0	0.00	0	0.00	0	0.00
3XX PURCHASED SERVICES TOTAL	1,351,643	3.10	1,128,339	2.61	1,253,270	2.86	124,931	11.07
410 NATURAL GAS	128,849	0.30	96,485	0.22	115,782	0.26	19,297	20.00
420 BOTTLED GAS	249,888	0.57	178,050	0.41	195,855	0.45	17,805	10.00
430 ELECTRICITY	332,596	0.76	314,857	0.73	330,600	0.75	15,743	5.00
460 DIESEL	0	0.00	0	0.00	0	0.00	0	0.00
4XX ENERGY SERVICES TOTAL	711,333	1.63	589,392	1.36	642,237	1.47	52,845	8.97

**FOOD AND NUTRITION SERVICES BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2014-15		2013-14 ACTUAL VS	
	ADOPTED	% of	ACTUAL	% of	TENTATIVE	% of	2014-15 TENTATIVE	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	AMOUNT	
511 SUPPLIES	982,385	2.26	951,951	2.20	950,999	2.17	-952	-0.10
516 INSTRUCT PROCESSING SUPPLIES	5,716	0.01	0	0.00	2,421	0.01	2,421	0.00
571 FOOD	12,874,019	29.56	11,165,686	25.84	11,947,284	27.28	781,598	7.00
591 WARES REPLACEMENT	31,320	0.07	24,285	0.06	31,321	0.07	7,036	28.97
592 COMMODITY USAGE	1,665,453	3.82	2,001,327	4.63	1,857,726	4.24	-143,601	-7.18
594 UNIFORMS	69,924	0.16	64,692	0.15	67,927	0.16	3,235	5.00
5XX SUPPLIES/MATERIALS TOTAL	15,628,817	35.88	14,207,941	32.89	14,857,678	33.93	649,737	4.57
641 FURN/FIXT/EQUIP > \$1,000	755,368	1.73	939,281	2.17	942,193	2.15	2,912	0.31
642 FURN/FIXT/EQUIP < \$1,000	64,799	0.15	50,658	0.12	52,178	0.12	1,520	3.00
643 COMPUTER HARDWARE > \$1,000	332,268	0.76	13,425	0.03	413,694	0.94	400,269	2981.52
644 COMPUTER HARDWARE < \$1,000	16,325	0.04	29,060	0.07	36,325	0.08	7,265	25.00
652 OTHER VEHICLES	149,898	0.34	61,487	0.14	126,421	0.29	64,934	105.61
681 REMODELING/RENOVATION - CONTRACTED	504,219	1.16	315,703	0.73	747,273	1.71	431,570	136.70
691 COMPUTER SOFTWARE > \$1,000	30,019	0.07	5,995	0.01	30,038	0.07	24,043	0.00
692 COMPUTER SOFTWARE < \$1,000	3,751	0.01	0	0.00	3,802	0.01	3,802	0.00
693 LICENSE FEE - SOFTWARE > \$1,000	4,739	0.01	1,800	0.00	1,890	0.00	90	0.00
694 LICENSE FEE - SOFTWARE < \$1,000	4,954	0.01	1,975	0.00	2,173	0.00	198	10.00
6XX CAPITAL OUTLAY TOTAL	1,866,340	4.28	1,419,384	3.29	2,355,986	5.38	936,602	65.99
737 DUES/FEES	28,079	0.06	21,620	0.05	25,944	0.06	4,324	20.00
739 BANK CHARGES	232,221	0.53	214,921	0.50	219,219	0.50	4,298	2.00
795 MISCELLANEOUS CHARGES	1,050	0.00	57	0.00	1,071	0.00	1,014	0.00
796 UNCOLLECTED ACCOUNTS	3,965	0.01	817	0.00	3,617	0.01	2,800	342.72
799 FEDERAL INDIRECT COST	646,839	1.49	604,777	1.40	661,616	1.51	56,839	0.00
7XX OTHER EXPENDITURES TOTAL	912,154	2.09	842,192	1.95	911,467	2.08	69,275	8.23
930 TRANSFER TO CAPITAL PROJECTS	200,000	0.46	942,576	2.18	400,000	0.91	-542,576	-57.56
TOTAL EXPENDITURES	32,583,738	74.81	30,440,026	70.46	32,372,364	73.92	1,932,338	6.35
FUND BALANCE, JUNE 30 RESERVED	2,495,004	5.73	2,106,069	4.87	2,106,069	4.81	0	0.00
UNRESERVED	8,477,090	19.46	10,658,165	24.67	9,314,183	21.27	-1,343,982	-12.61
TOTAL FUND BALANCE, JUNE 30	10,972,094	25.19	12,764,234	29.54	11,420,252	26.08	-1,343,982	-10.53
GRAND TOTAL	43,555,832	100.00	43,204,260	100.00	43,792,617	100.00	588,357	1.36

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Certificates of Participation

The District secures funding for various educational facilities through a lease-purchase financing arrangement. Funding sources used to pay principal and interest payments are ad valorem taxes levied for capital millage.

Impact Fees and other unrestricted revenues

When available and appropriate certain Impact Fee revenues and/or other available unrestricted revenues may be used for the payment of principal and interest related to Certificates of Participation.

**DEBT SERVICE BUDGET
PROJECTED REVENUE**

REVENUE	2013-14 ADOPTED		2013-14 AMENDED		2014-15 PROJECTED		2013-14 AMENDED VS. 2014-15 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
STATE SOURCES								
CO & DS WITHHELD FOR SBE BONDS	2,316,667	5.45	3,214,231	7.41	2,179,818	5.07	-1,034,413	-32.18
LOCAL SOURCES								
INVESTMENT REVENUE - (COPs)	115,000	0.27	126,231	0.29	124,000	0.29	-2,231	-1.77
TOTAL REVENUE	2,431,667	5.72	3,340,462	7.70	2,303,818	5.36	-1,036,644	-31.03
OTHER FINANCING SOURCES								
TRANSFER FROM CAPITAL OTHER 386	0	0.00	1,028,633	2.37	0	0.00	-1,028,633	-100.00
TRANSFER FROM IMPACT FEES	0	0.00	9,039,379	20.85	5,756,353	13.40	-3,283,026	-36.32
TRANSFER FROM SALE OF EAU GALLIE LEEWAY	0	0.00	184,413	0.43	0	0.00	-184,413	-100.00
TRANSFER FROM CAPITAL FUNDS	35,338,884	83.19	25,057,115	57.79	29,569,201	68.81	4,512,086	18.01
TOTAL OTHER FINANCING SOURCES	35,338,884	83.19	35,309,540	81.43	35,325,554	82.21	16,014	0.05
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	37,770,551	88.91	38,650,002	89.13	37,629,372	87.57	-1,020,630	-2.64
FUND BALANCES, JULY 1								
RESERVED FOR DEBT SERVICE	4,711,420	11.09	4,711,420	10.87	5,342,324	12.43	630,904	13.39
GRAND TOTAL	42,481,971	100.00	43,361,422	100.00	42,971,696	100.00	-389,726	-0.90

**DEBT SERVICE BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14 ADOPTED		2013-14 AMENDED		2014-15 TENTATIVE		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
DEBT SERVICE								
SBE Bonds								
Principal	1,945,000	4.58	1,945,000	4.49	1,905,000	4.43	-40,000	-2.06
Interest	371,667	0.87	371,668	0.86	274,818	0.64	-96,850	-26.06
Fees	8,900	0.02	22,914		10,000	0.02	-12,914	-56.36
COPS								
Principal	13,160,000	30.98	13,160,000	30.35	13,735,000	31.96	575,000	4.37
Interest	22,131,324	52.10	22,131,324	51.04	21,558,880	50.17	-572,444	-2.59
Fees	47,560	0.11	53,450	0.12	48,588	0.11	-4,862	-9.10
TOTAL EXPENDITURES	37,664,451	88.66	37,684,356	86.91	37,532,286	87.34	-152,070	-0.40
Other Financing Services								
Payments to Rev Bond Escrow Agent	0	0.00	334,742	0.77	0	0.00	-334,742	0.00
TOTAL EXPENDITURES AND OTHER FINANCING SOURCES	37,664,451	88.66	38,019,098	87.68	37,532,286	86.56	-486,812	-1.28
FUND BALANCES, JUNE 30								
Reserved for Debt Service	4,817,520	89.56	5,342,324	12.32	5,439,410	12.66	97,086	1.82
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	42,481,971	100.00	43,361,422	100.00	42,971,696	100.00	-389,726	-0.90

CAPITAL PROJECTS FUND BUDGET

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

Ad valorem taxes on real and personal property are assessed to residents in Brevard County, to provide revenue to the District for capital funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills optional for use in the operating fund or the capital fund.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the benefit district in which the funds were collected. Impact Fees can also be used for Debt Service per the interlocal agreement with the School Board, Brevard County and other local municipalities.

In the past, Public Education Capital Outlay (PECO) funds have been the primary state revenue source for capital projects funding, however, for the last two years no funds have been appropriated to the Districts by the state.

When available 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
PROJECTED REVENUE**

REVENUES	2013-14 ADOPTED REVENUE	%	2013-14 AMENDED REVENUE	%	2014-15 PROJECTED REVENUE	%	2013-14 AMENDED VS. 2014-15 PROJECTED	
							AMOUNT	%
STATE SOURCES								
PECO	0	0.00	0	0.00	1,299,412	1.39	1,299,412	0.00
CO & DS DISTRIBUTED TO DISTRICT	320,000	0.36	389,188	0.42	389,000	0.42	-188	-0.05
INTEREST - CO & DS	40,000	0.05	12,933	0.01	12,000	0.01	-933	-7.21
OTHER STATE	150,000	0.17	207,097	0.22	150,000	0.16	-57,097	-27.57
TOTAL STATE	510,000	0.58	609,218	0.65	1,850,412	1.98	1,241,194	203.74
LOCAL SOURCES								
SCHOOL CAPITAL OUTLAY TAX ¹	41,364,897	46.76	41,350,769	44.35	44,998,604	48.19	3,647,835	8.82
ADDITIONAL SCHOOL CAPITAL OUTLAY TAX > 96% ²	271,457	0.31	332,452	0.36	192,182	0.21	-140,270	-42.19
INTEREST ON INVESTMENTS	60,000	0.07	30,693	0.03	75,000	0.08	44,307	144.36
IMPACT FEES	4,736,997	5.35	8,300,400	8.90	4,000,000	4.28	-4,300,400	0.00
SALE OF PROPERTY	75,000	0.08	120,246	0.13	75,000	0.08	-45,246	-37.63
MISCELLANEOUS LOCAL	15,000	0.02	306,344	0.33	15,000	0.02	-291,344	-95.10
TOTAL LOCAL	46,523,351	52.59	50,440,904	54.11	49,355,786	52.86	-1,085,118	-2.15
OTHER FINANCING SOURCES								
TRANSFERS FROM OPERATING	0	0.00	5,000	0.01	0	0.00	-5,000	-100.00
TRANSFERS FROM FOOD SERVICE	200,000	0.23	942,576	1.01	400,000	0.43	-542,576	-57.56
TOTAL OTHER FINANCING SOURCES	200,000	0.23	947,576	1.02	400,000	0.43	-547,576	-57.79
TOTAL REVENUE AND OTHER FINANCING SOURCES	47,233,351	53.39	51,997,698	55.77	51,606,198	55.27	-391,500	-0.75
FUND BALANCE - JULY 1								
RESTRICTED FOR CAPITAL PROJECTS	14,986,124	16.94	14,986,124	16.07	8,629,828	9.24	-6,356,296	-42.41
RESTRICTED FOR ENCUMBRANCES	2,597,163	2.94	2,597,163	2.79	10,235,243	10.96	7,638,080	294.09
RESTRICTED FOR DEBT SERVICE	2,016,780	2.28	2,016,780	2.16	1,768,468	1.89	-248,312	-12.31
UNRESTRICTED FUND BALANCE	21,629,904	24.45	21,629,904	23.20	21,138,458	22.64	-491,446	-2.27
TOTAL FUND BALANCE - JULY 1	41,229,971	46.61	41,229,971	44.23	41,771,997	44.73	542,026	1.31
GRAND TOTAL	88,463,322	100.00	93,227,669	100.00	93,378,195	100.00	150,526	0.16

¹ PROJECTED @ 96%

² PROJECTED @ .41%

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ACTUAL FUND BALANCE JULY 1, 2014	2014-15 APPROPRIATIONS	2014-15 TENTATIVE BUDGET		2014-15 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2015
				% OF TOTAL		% OF TOTAL	
RESERVED FOR:							
ADA PROJECTS	120,879	100,000	220,879	0.24	188,801	0.28	32,078
BUILDING ENVELOPE WATER CONTROL	0	669,471	669,471	0.72	572,244	0.85	97,227
CAFETERIA PROJECTS	922,805	400,000	1,322,805	1.42	1,130,694	1.68	192,111
CAPITAL RENEWAL - FACILITIES	7,374,337	6,713,600	14,087,937	15.09	12,041,946	17.86	2,045,991
CAPITAL RENEWAL - OTHER	0	5,795,400	5,795,400	6.21	4,953,734	7.35	841,666
CODE COMPLIANCE	201,405	0	201,405	0.22	172,155	0.26	29,250
COMPUTERIZED TESTING LABS	86,158	0	86,158	0.09	73,645	0.11	12,513
CUSTODIAL EQUIPMENT	91,102	0	91,102	0.10	77,871	0.12	13,231
DISTRICT REFRESHMENT - EDUCATIONAL TECHNOLOGY	2,000,388	2,000,000	4,000,388	4.28	3,419,412	5.07	580,976
EDUCATIONAL TECHNOLOGY - EQUIPMENT	4,291	0	4,291	0.00	3,668	0.01	623
ENERGY CONSERVATION - FACILITIES	403,067	0	403,067	0.43	344,530	0.51	58,537
ENTERPRISE RESOURCE SOFTWARE	0	2,350,000	2,350,000	2.52	2,350,000	3.49	0
FURNITURE & EQUIPMENT REPLACE	252,794	0	252,794	0.27	216,081	0.32	36,713
GROWTH MANAGEMENT	10,128	0	10,128	0.01	8,657	0.01	1,471
HVAC - PROJECTS	6,452	444,771	451,223	0.48	385,692	0.57	65,531
HVAC - SYSTEM REPLACEMENT	238,308	0	238,308	0.26	203,699	0.30	34,609
INFRASTRUCTURE - EDUCATIONAL TECHNOLOGY	6,261	0	6,261	0.01	5,352	0.01	909
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	1,250,000	1,250,000	1.34	1,250,000	1.85	0
PLANT OPS & MAINT BLDG IMPROVEMENT	184,609	0	184,609	0.20	157,798	0.23	26,811
PORTABLE RELOCATION	313,401	150,000	463,401	0.50	396,101	0.59	67,300
REPLACEMENT AT FAILURE	14,012	500,000	514,012	0.55	439,362	0.65	74,650
SAFETY TO LIFE	175,119	279,941	455,060	0.49	388,972	0.58	66,088
SCHOOL BUS REPLACEMENT	1,027,281	1,000,000	2,027,281	2.17	1,732,859	2.57	294,422
SCHOOL INITIATED PROJECTS	1,340	0	1,340	0.00	1,145	0.00	195
SUNRISE STANDARD CLASSROOM	1,640,027	0	1,640,027	1.76	1,401,846	2.08	238,181
TAX LEVY > 96%	0	192,182	192,182	0.21	164,271	0.24	27,911
TOTAL PROJECT EXPENDITURES	15,074,164	21,845,365	36,919,529	39.54	32,080,535	45.27	4,838,994
FUNDS HELD FOR DEBT SERVICE IN FY 2014-15	1,768,468	33,557,086	35,325,554	37.83	35,325,554	52.41	0
TOTALS AFTER TRANSFERS AND OTHER USES	16,842,632	55,402,451	72,245,083	77.37	67,406,089	100.00	4,838,994
RESTRICTED FOR CAPITAL PROJECTS	3,790,907	-2,243,771	1,547,136	1.66	0	0.00	1,547,136
UNRESTRICTED FUND BALANCE	21,138,458	-1,552,482	19,585,976	20.97	0	0.00	19,585,976
TOTAL RESERVED FUND BALANCE	24,929,365	-3,796,253	21,133,112	22.63	0	0.00	21,133,112
GRAND TOTAL	41,771,997	51,606,198	93,378,195	100.00	67,406,089	100.00	25,972,106

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2014-15 TENTATIVE BUDGET	% OF TOTAL	2014-15 TAX LEVY	PRIOR YEAR'S TAX LEVY	2014-15 OTHER	PRIOR YEAR'S OTHER
RESERVED FOR:						
ADA PROJECTS	220,879	0.24	100,000	120,879	0	0
BUILDING ENVELOPE WATER CONTROL	669,471	0.72	0	0	669,471	0
CAFETERIA PROJECTS	1,322,805	1.42	0	0	400,000	922,805
CAPITAL RENEWAL - FACILITIES	14,087,937	15.09	2,850,000	7,928,700	0	3,309,237
CAPITAL RENEWAL - OTHER	5,795,400	6.21	0	5,795,400	0	0
CODE COMPLIANCE	201,405	0.22	0	201,405	0	0
COMPUTERIZED TESTING LABS	86,158	0.09	0	0	0	86,158
CUSTODIAL EQUIPMENT	91,102	0.10	0	91,102	0	0
DISTRICT REFRESHMENT - EDUCATIONAL TECHNOLOGY	4,000,388	4.28	2,000,000	2,000,388	0	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	4,291	0.00	0	1,635	0	2,656
ENERGY CONSERVATION - FACILITIES	403,067	0.43	0	140,842	0	262,225
ENTERPRISE RESOURCE SOFTWARE	2,350,000	2.52	0	2,350,000	0	0
FURNITURE & EQUIPMENT REPLACE	252,794	0.27	0	252,794	0	0
GROWTH MANAGEMENT	10,128	0.01	0	0	0	10,128
HVAC - PROJECTS	451,223	0.48	0	6,452	401,000	43,771
HVAC - SYSTEM REPLACEMENT	238,308	0.26	0	1,000	0	237,308
INFRASTRUCTURE - EDUCATIONAL TECHNOLOGY	6,261	0.01	0	6,261	0	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	1,250,000	1.34	1,250,000	0	0	0
PLANT OPS & MAINT BLDG IMPROVEMENT	184,609	0.20	0	184,609	0	0
PORTABLE RELOCATION	463,401	0.50	150,000	265,777	0	47,624
REPLACEMENT AT FAILURE	514,012	0.55	0	14,012	500,000	0
SAFETY TO LIFE	455,060	0.49	150,000	175,119	129,941	0
SCHOOL BUS REPLACEMENT	2,027,281	2.17	1,000,000	1,027,281	0	0
SCHOOL INITIATED PROJECTS	1,340	0.00	0	0	0	1,340
SUNRISE STANDARD CLASSROOM	1,640,027	1.76	0	104,593	0	1,535,434
TAX LEVY > 96%	192,182	0.21	192,182	0	0	0

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2014-15 TENTATIVE BUDGET	% OF TOTAL	2014-15 TAX LEVY	PRIOR YEAR'S TAX LEVY	2014-15 OTHER	PRIOR YEAR'S OTHER
TOTAL PROJECT EXPENDITURES	36,919,529	39.54	7,692,182	20,668,249	2,100,412	6,458,686
FUNDS HELD FOR DEBT SERVICES IN FY 2014-15	35,325,554	37.83	29,557,086	0	4,000,000	1,768,468
TOTALS AFTER TRANSFERS AND OTHER USES	72,245,083	77.37	37,249,268	20,668,249	6,100,412	8,227,154
RESTRICTED FOR CAPITAL PROJECTS	1,547,136	1.66	0	0	150,000	1,397,136
UNRESTRICTED FUND BALANCE	19,585,976	20.97	8,016,518	10,818,425	90,000	661,033
TOTAL RESERVED FUND BALANCE	21,133,112	22.63	8,016,518	10,818,425	240,000	2,058,169
GRAND TOTAL	93,378,195	100.00	45,265,786	31,486,674	6,340,412	10,285,323

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	PROJECTED ENCUMBRANCES	PROJECTED FUNDS AVAILABLE	PROJECTED FUND BALANCE
RESERVED FOR:			
ADA PROJECTS	3,065	117,814	120,879
CAFETERIA PROJECTS	697,308	225,497	922,805
CAPITAL RENEWAL - FACILITIES	5,434,725	1,939,612	7,374,337
CODE COMPLIANCE	7,177	194,228	201,405
COMPUTERIZED TESTING LABS	28,800	57,358	86,158
CUSTODIAL EQUIPMENT	0	91,102	91,102
DISTRICT REFRESHMENT - EDUCATIONAL TECHNOLOGY	1,999,948	440	2,000,388
EDUCATIONAL TECHNOLOGY - EQUIPMENT	0	4,291	4,291
ENERGY CONSERVATION - FACILITIES	3,937	399,130	403,067
FURNITURE & EQUIPMENT REPLACE	28,246	224,548	252,794
GROWTH MANAGEMENT	0	10,128	10,128
HVAC - PROJECTS	2,406	4,046	6,452
HVAC - SYSTEM REPLACEMENT	238,278	30	238,308
INFRASTRUCTURE - EDUCATIONAL TECHNOLOGY	5,528	733	6,261
PLANT OPS & MAINT BLDG IMPROVEMENT	9,609	175,000	184,609
PORTABLE RELOCATION	111,620	201,781	313,401
REPLACEMENT AT FAILURE	14,012	0	14,012
SAFETY TO LIFE	29,124	145,995	175,119
SCHOOL BUS REPLACEMENT	957,366	69,915	1,027,281
SCHOOL INITIATED PROJECTS	0	1,340	1,340
SUNRISE STANDARD CLASSROOM	664,094	975,933	1,640,027
TOTAL PROJECT EXPENDITURES	10,235,243	4,838,921	15,074,164
FUNDS HELD FOR DEBT SERVICE IN FY 2014-15		1,768,468	1,768,468
TOTALS AFTER TRANSFERS AND OTHER USES	10,235,243	6,607,389	16,842,632
RESTRICTED FOR CAPITAL PROJECTS		3,790,907	3,790,907
UNRESTRICTED FUND BALANCE		21,138,458	21,138,458
TOTAL RESERVED FUND BALANCE	0	24,929,365	24,929,365
GRAND TOTAL	10,235,243	31,536,754	41,771,997

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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, auto liability, general liability and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of District and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

The Internal Service Fund Budget is now presented in a more detailed manner. The first three pages provide a total of all Internal Service Funds to include: Medical Insurance and Casualty Funds (which consists of Workers Compensation and Auto/General Liability). The remaining pages within this section provide the revenue and expenditure totals for each of the two individual Internal Service Funds listed above.

**INTERNAL SERVICE FUNDS
PROJECTED REVENUE**

	2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
								%
<u>MEDICAL INSURANCE</u>								
PREMIUMS	62,600,468	70.71	60,761,435	70.69	61,874,453	76.71	1,113,018	1.83
INTEREST	12,592	0.01	90,780	0.11	105,000	0.13	14,220	15.66
TOTAL REVENUE	62,613,060	70.72	60,852,215	70.79	61,979,453	76.84	1,127,238	1.85
FUND BALANCE, JULY 1	15,997,244	18.07	15,997,244	18.61	9,540,374	11.83	-6,456,870	-40.36
PRIOR PERIOD ADJUSTMENT-EST CLAIMS	0	0.00	-878,000	-0.99	0	0.00	878,000	-100.00
ADJUSTED FUND BALANCE	15,997,244	18.07	15,119,244	17.59	9,540,374	11.83	-5,578,870	-36.90
TOTAL MEDICAL INSURANCE	78,610,304	88.79	75,971,459	88.38	71,519,827	88.67	-4,451,632	-5.86
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,140,471	4.68	4,135,454	4.81	4,115,444	5.10	-20,010	-0.48
INTEREST	37,865	0.04	106,124	0.12	37,865	0.05	-68,259	-64.32
TOTAL REVENUE	4,178,336	4.72	4,241,578	4.93	4,153,309	5.15	-88,269	-2.08
FUND BALANCE, JULY 1	5,747,152	6.49	5,747,152	6.69	4,985,019	6.18	-762,133	-13.26
TOTAL CASUALTY FUNDS	9,925,488	11.21	9,988,730	11.62	9,138,328	11.33	-850,402	-8.51
GRAND TOTAL	88,535,792	100.00	85,960,189	100.00	80,658,155	100.00	-5,302,034	-6.17

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
111 ADMINISTRATOR SALARY	159,632	0.18	165,173	0.19	164,397	0.19	165,627	0.21	1,230	0.75		
161 HOURLY SALARY	350,454	0.40	342,876	0.39	349,598	0.41	324,479	0.40	-25,118	-7.18		
162 OTHER SUPPORT - ADT/OVT	0	0.00	4,569	0.01	0	0.00	0	0.00	0	0.00		
164 OVERTIME HOURLY SUPPORT	0	0.00	4,700	0.01	0	0.00	0	0.00	0	0.00		
165 ADDITIONAL TIME WORKED	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
181 EAP SALARY	168,155	0.19	173,176	0.20	173,176	0.20	173,176	0.21	0	0.00		
1XX SALARIES TOTAL	678,241	0.77	690,494	0.78	687,171	0.80	663,282	0.82	-23,889	-3.48		
210 RETIREMENT	49,198	0.06	49,025	0.06	47,758	0.06	48,884	0.06	1,126	2.36		
220 FICA	51,885	0.06	49,594	0.06	52,569	0.06	50,741	0.06	-1,827	-3.48		
231 LIFE INSURANCE	1,187	0.00	1,055	0.00	548	0.00	550	0.00	2	0.42		
232 HOSPITALIZATION	89,979	0.10	86,943	0.10	85,846	0.10	79,614	0.10	-6,232	-7.26		
241 WORKER COMPENSATION	3,785	0.00	3,832	0.00	3,835	0.00	3,701	0.00	-134	-3.49		
2XX BENEFITS TOTAL	196,034	0.22	190,448	0.22	190,555	0.22	183,490	0.23	-7,065	-3.71		
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	2,000	0.00	2,000	0.00		
312 PROFESSIONAL/TECHNICAL	255,770	0.29	215,400	0.24	274,632	0.32	230,423	0.29	-44,209	-16.10		
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
316 MANAGED CARE ARRANGEMENT COSTS	24,622	0.03	27,637	0.03	48,302	0.06	24,622	0.03	-23,680	-49.02		
331 TRAVEL - IN COUNTY	3,811	0.00	1,941	0.00	3,811	0.00	3,811	0.00	0	0.00		
332 TRAVEL - OUT OF COUNTY	10,650	0.01	2,103	0.00	10,650	0.01	10,650	0.01	0	0.00		
333 TRAVEL - OUT OF STATE	5,000	0.01	850	0.00	5,000	0.01	5,000	0.01	0	0.00		
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
371 TELEPHONE BASE	500	0.00	0	0.00	500	0.00	500	0.00	0	0.00		
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00		
373 POSTAGE	10,000	0.01	4,595	0.01	10,000	0.01	6,475	0.01	-3,525	-35.25		
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
376 PDA DATA	0	0.00	130	0.00	0	0.00	0	0.00	0	0.00		
377 PDA VOICE/CELL	475	0.00	1,113	0.00	475	0.00	0	0.00	-475	-100.00		
391 PRINTING	10,250	0.01	3,633	0.00	10,250	0.01	7,250	0.01	-3,000	-29.27		
3XX PURCHASED SERVICES TOTAL	321,098	0.36	257,402	0.29	363,640	0.42	290,751	0.36	-72,889	-20.04		
511 SUPPLIES	9,284	0.01	4,334	0.00	9,284	0.01	7,284	0.01	-2,000	-21.54		
5XX MATERIALS/SUPPLIES TOTAL	9,284	0.01	4,334	0.00	9,284	0.01	7,284	0.01	-2,000	-21.54		

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
641 FURN/FIX/EQUIP > \$1,000	4,500	0.01	0	0.00	4,500	0.01	4,500	0.01	0	0.00		
642 FURN/FIX/EQUIP < \$1,000	4,000	0.00	0	0.00	4,000	0.00	4,000	0.00	0	0.00		
643 COMPUTER HARDWARE > \$1,000	6,500	0.01	0	0.00	6,500	0.01	6,500	0.01	0	0.00		
644 COMPUTER HARDWARE < \$1,000	6,500	0.01	639	0.00	6,500	0.01	6,500	0.01	0	0.00		
691 COMPUTER SOFTWARE > \$1,000	1,500	0.00	0	0.00	1,500	0.00	1,500	0.00	0	0.00		
692 COMPUTER SOFTWARE < \$1,000	1,500	0.00	0	0.00	1,500	0.00	1,500	0.00	0	0.00		
693 LICENSE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
694 LICENSE FEES - SOFTWARE < \$1,000	0	0.00	0	0.00	770	0.00	0	0.00	-770	-100.00		
6XX CAPITAL OUTLAY TOTAL	24,500	0.03	639	0.00	25,270	0.03	24,500	0.03	-770	-3.05		
720 DEBT SERVICE - INTEREST PAYMENTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
737 DUES/FEES	17,800	0.02	25,771	0.03	17,800	0.02	827,800	1.03	810,000	4550.56		
739 BANK CHARGES	23,000	0.03	24,232	0.03	23,000	0.03	24,409	0.03	1,409	6.13		
772 CLAIMS EXPENSE	61,236,215	69.17	61,593,857	69.57	61,236,215	71.24	67,828,647	84.09	6,592,432	10.77		
775 WORKERS' COMPENSATION	3,659,589	4.13	3,437,991	3.88	3,604,589	4.19	3,549,519	4.40	-55,070	-1.53		
776 AUTO CLAIMS	391,767	0.44	416,786	0.47	391,767	0.46	387,970	0.48	-3,797	-0.97		
777 GENERAL CLAIMS	535,480	0.60	410,546	0.46	535,480	0.62	472,426	0.59	-63,054	-11.78		
778 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
779 ADMINISTRATIVE FEES	4,137,080	4.67	4,066,937	4.59	4,162,080	4.84	4,094,302	5.08	-67,778	-1.63		
780 EXCESS WORKER'S COMP. POLICY	315,360	0.36	315,360	0.36	315,360	0.37	339,896	0.42	24,536	7.78		
7XX OTHER EXPENDITURES TOTAL	70,316,291	79.42	70,291,480	79.39	70,286,291	81.77	77,524,969	96.12	7,238,678	10.30		
TOTAL EXPENDITURES & TRANSFERS OUT	71,545,448	80.81	71,434,797	80.68	71,562,211	83.25	78,694,276	97.57	7,132,065	9.97		
FUND BALANCE, JUNE 30	16,990,344	19.19	14,525,392	16.41	14,397,978	16.75	1,963,879	2.43	-12,434,099	-86.36		
GRAND TOTAL	88,535,792	100.00	85,960,189	100.00	85,960,189	100.00	80,658,155	100.00	-5,302,034	-6.17		

**INTERNAL SERVICE MEDICAL FUND
PROJECTED REVENUE**

	2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	62,600,468	79.63	60,761,435	79.98	61,874,453	86.51	1,113,018	1.83
INTEREST	<u>12,592</u>	<u>0.02</u>	<u>90,780</u>	<u>0.12</u>	<u>105,000</u>	<u>0.15</u>	<u>14,220</u>	<u>15.66</u>
TOTAL REVENUE AND TRANSFERS IN	62,613,060	79.65	60,852,215	80.10	61,979,453	86.66	1,127,238	1.85
FUND BALANCE, JULY 1	15,997,244	20.35	15,997,244	21.06	9,540,374	13.34	-6,456,870	-40.36
PRIOR PERIOD ADJUSTMENT - EST CLAIMS ADJ	<u>0</u>	<u>0.00</u>	<u>-878,000</u>	<u>-1.16</u>	<u>0</u>	<u>0.00</u>	<u>878,000</u>	<u>0.00</u>
ADJUSTED FUND BALANCE	15,997,244	20.35	15,119,244	19.90	9,540,374	13.34	-5,578,870	-36.90
GRAND TOTAL	78,610,304	100.00	75,971,459	100.00	71,519,827	100.00	-4,451,632	-5.86

**INTERNAL SERVICE MEDICAL FUND
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	77,654	0.10	79,666	0.10	79,972	0.11	79,972	0.11	0	0.00
161 HOURLY SALARY	283,216	0.36	273,634	0.35	280,356	0.37	255,237	0.36	-25,119	-8.96
162 OTHER SUPPORT - ADT/OVT	0	0.00	4,569	0.01	0	0.00	0	0.00	0	0.00
164 OVERTIME HOURLY SUPPORT	0	0.00	4,700	0.01	0	0.00	0	0.00	0	0.00
165 ADDITIONAL TIME WORKED	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	125,158	0.16	128,895	0.16	128,895	0.17	128,895	0.18	0	0.00
1XX SALARIES TOTAL	486,028	0.62	491,463	0.63	489,223	0.64	464,104	0.65	-25,119	-5.13
210 RETIREMENT	35,839	0.05	35,291	0.04	34,001	0.04	34,204	0.05	204	0.60
220 FICA	37,181	0.05	34,836	0.04	37,426	0.05	35,504	0.05	-1,922	-5.13
231 LIFE INSURANCE	851	0.00	752	0.00	384	0.00	385	0.00	1	0.25
232 HOSPITALIZATION	71,199	0.09	68,166	0.09	67,929	0.09	61,697	0.09	-6,232	-9.17
241 WORKER COMPENSATION	2,712	0.00	2,722	0.00	2,730	0.00	2,590	0.00	-140	-5.13
2XX BENEFITS TOTAL	147,782	0.19	141,766	0.18	142,469	0.19	134,380	0.19	-8,089	-5.68
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	226,250	0.29	192,139	0.24	227,063	0.30	202,903	0.28	-24,160	-10.64
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
331 TRAVEL - IN COUNTY	3,000	0.00	1,941	0.00	3,000	0.00	3,000	0.00	0	0.00
332 TRAVEL - OUT OF COUNTY	8,000	0.01	2,103	0.00	8,000	0.01	8,000	0.01	0	0.00
333 TRAVEL - OUT OF STATE	5,000	0.01	850	0.00	5,000	0.01	5,000	0.01	0	0.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
371 TELEPHONE BASE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
372 TELEPHONE-LONG DISTANCE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
373 POSTAGE	10,000	0.01	4,595	0.01	10,000	0.01	6,000	0.01	-4,000	-40.00
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
377 PDA VOICE/CELL	0	0.00	414	0.00	0	0.00	0	0.00	0	0.00
391 PRINTING	9,000	0.01	3,633	0.00	9,000	0.01	6,000	0.01	-3,000	-33.33
3XX PURCHASED SERVICES TOTAL	261,250	0.33	205,675	0.26	262,063	0.34	230,903	0.32	-31,160	-11.89
511 SUPPLIES	8,000	0.01	4,334	0.01	8,000	0.01	6,000	0.01	-2,000	-25.00
5XX MATERIALS/SUPPLIES TOTAL	8,000	0.01	4,334	0.01	8,000	0.01	6,000	0.01	-2,000	-25.00

**INTERNAL SERVICE MEDICAL FUND
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.00	0	0.00	2,000	0.00	2,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,000	0.00	0	0.00	3,000	0.00	3,000	0.00	0	0.00
644 COMPUTER HARDWARE < \$1,000	6,000	0.01	639	0.00	6,000	0.01	6,000	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
692 COMPUTER SOFTWARE < \$1,000	<u>1,500</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>1,500</u>	<u>0.00</u>	<u>1,500</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
6XX CAPITAL OUTLAY TOTAL	15,000	0.02	639	0.00	15,000	0.02	15,000	0.02	0	0.00
737 DUES/FEES	17,000	0.02	25,771	0.03	17,000	0.02	827,000	1.16	810,000	4764.71
739 BANK CHARGES	8,000	0.01	11,048	0.01	8,000	0.01	9,409	0.01	1,409	17.61
772 CLAIMS EXPENSE	61,236,215	77.90	61,593,857	78.35	61,236,215	80.60	67,828,647	94.84	6,592,432	10.77
779 ADMINISTRATIVE FEES	<u>4,050,787</u>	<u>5.15</u>	<u>3,956,531</u>	<u>5.03</u>	<u>4,050,787</u>	<u>5.33</u>	<u>4,008,009</u>	<u>5.60</u>	<u>-42,778</u>	<u>-1.06</u>
7XX OTHER EXPENDITURE TOTAL	65,312,002	83.08	65,587,207	83.43	65,312,002	85.97	72,673,065	101.61	7,361,063	11.27
TOTAL EXPENDITURES	66,230,062	84.25	66,431,085	84.51	66,228,757	87.18	73,523,452	102.80	7,294,695	11.01
FUND BALANCE, JUNE 30	12,380,242	15.75	9,540,374	12.14	9,742,702	12.82	-2,003,625	-2.80	-11,746,327	-120.57
GRAND TOTAL	78,610,304	100.00	75,971,459	100.00	75,971,459	100.00	71,519,827	100.00	-4,451,632	-5.86

**INTERNAL SERVICE CASUALTY FUNDS
PROJECTED REVENUE**

	2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 PROJECTED		
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT		%
PREMIUMS	4,140,471	41.72	4,135,454	41.40	4,115,444	45.03	-20,010	-0.48	
INTEREST	<u>37,865</u>	<u>0.38</u>	<u>106,124</u>	<u>1.06</u>	<u>37,865</u>	<u>0.41</u>	<u>-68,259</u>	<u>-64.32</u>	
TOTAL REVENUE AND TRANSFERS IN	4,178,336	42.10	4,241,578	42.46	4,153,309	45.45	-88,269	-2.08	
FUND BALANCE, JULY 1	5,747,152	57.90	5,747,152	57.54	4,985,019	54.55	-762,133	-13.26	
PRIOR YEAR ADJUSTMENT	0	0.00	0	0.00	0	0.00	0	0.00	
ADJUSTED FUND BALANCE, JULY 1	5,747,152	57.90	5,747,152	57.90	4,985,019	54.55	-762,133	-13.26	
GRAND TOTAL	9,925,488	100.00	9,988,730	100.00	9,138,328	100.00	-850,402	-8.51	

**INTERNAL SERVICE CASUALTY FUNDS
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	81,978	0.83	85,507	0.86	84,425	0.85	85,655	0.94	1,230	1.46
161 HOURLY SALARY	67,238	0.68	69,242	0.69	69,242	0.69	69,242	0.76	0	0.00
181 EAP SALARY	42,997	0.43	44,281	0.44	44,281	0.44	44,281	0.48	0	0.00
SALARIES TOTAL	192,213	1.94	199,030	1.99	197,948	1.98	199,178	2.18	1,230	0.62
210 RETIREMENT	13,359	0.13	13,735	0.14	13,757	0.14	14,679	0.16	922	6.70
220 FICA	14,704	0.15	14,758	0.15	15,143	0.15	15,237	0.17	94	0.62
231 LIFE INSURANCE	336	0.00	303	0.00	164	0.00	165	0.00	1	0.83
232 HOSPITALIZATION	18,780	0.19	18,776	0.19	17,917	0.18	17,917	0.20	0	0.00
241 WORKER COMPENSATION	1,073	0.01	1,110	0.01	1,105	0.01	1,111	0.01	6	0.58
BENEFITS TOTAL	48,252	0.49	48,682	0.49	48,086	0.48	49,110	0.54	1,024	2.13
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	2,000	0.02	2,000	0.00
312 PROFESSIONAL/TECHNICAL	29,520	0.30	23,261	0.23	47,569	0.48	27,520	0.30	-20,049	-42.15
314 EMPLOYEE PHYSICALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
316 MANAGED CARE ARRANGEMENT COSTS	24,622	0.25	27,637	0.28	48,302	0.48	24,622	0.27	-23,680	-49.02
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	811	0.01	811	0.01	0	0.00
332 TRAVEL - OUT OF COUNTY	2,650	0.03	0	0.00	2,650	0.03	2,650	0.03	0	0.00
371 TELEPHONE BASE	500	0.01	0	0.00	500	0.01	500	0.01	0	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
373 POSTAGE	0	0.00	0	0.00	0	0.00	475	0.01	475	0.00
376 PDA DATA	0	0.00	130	0.00	0	0.00	0	0.00	0	0.00
377 PDA VOICE/CELL	475	0.00	699	0.01	475	0.00	0	0.00	-475	-100.00
391 PRINTING	1,250	0.01	0	0.00	1,250	0.01	1,250	0.01	0	0.00
3XX PURCHASED SERVICES TOTAL	59,848	0.60	51,726	0.52	101,577	1.02	59,848	0.65	-41,729	-41.08
511 SUPPLIES	1,284	0.01	0	0.00	1,284	0.01	1,284	0.01	0	0.00
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.01	0	0.00	1,284	0.01	1,284	0.01	0	0.00

**INTERNAL SERVICE CASUALTY FUNDS
EXPENDITURES BY OBJECT**

	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,500	0.04	0	0.00	3,500	0.04	3,500	0.04	0	0.00
644 COMPUTER HARDWARE < \$1,000	500	0.01	0	0.00	500	0.01	500	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	<u>1,500</u>	<u>0.02</u>	<u>0</u>	<u>0.00</u>	<u>1,500</u>	<u>0.02</u>	<u>1,500</u>	<u>0.02</u>	<u>0</u>	<u>0.00</u>
6XX CAPITAL OUTLAY TOTAL	9,500	0.10	0	0.00	9,500	0.10	9,500	0.10	0	0.00
737 DUES/FEES	800	0.01	0	0.00	800	0.01	800	0.01	0	0.00
739 BANK CHARGES	15,000	0.15	13,184	0.13	15,000	0.15	15,000	0.16	0	0.00
775 WORKERS' COMPENSATION	3,659,589	36.87	3,437,991	34.42	3,604,589	36.09	3,549,519	38.84	-55,070	-1.53
776 AUTO CLAIMS	391,767	3.95	416,786	4.17	391,767	3.92	387,970	4.25	-3,797	-0.97
777 GENERAL CLAIMS	535,480	5.39	410,546	4.11	535,480	5.36	472,426	5.17	-63,054	-11.78
779 ADMINISTRATIVE FEES	86,293	0.87	110,406	1.11	111,293	1.11	86,293	0.94	-25,000	-22.46
780 EXCESS WORKER'S COMP. POLICY	<u>315,360</u>	<u>3.18</u>	<u>315,360</u>	<u>3.16</u>	<u>315,360</u>	<u>3.16</u>	<u>339,896</u>	<u>3.72</u>	<u>24,536</u>	<u>7.78</u>
7XX OTHER EXPENDITURES TOTAL	5,004,289	50.42	4,704,273	47.10	4,974,289	49.80	4,851,904	53.09	-122,385	-2.46
TOTAL EXPENDITURES AND TRANSFERS OUT	5,315,386	53.55	5,003,711	50.09	5,332,684	53.39	5,170,824	56.58	-161,860	-3.04
FUND BALANCE, JUNE 30	4,610,102	46.45	4,985,019	49.91	4,656,046	46.61	3,967,504	43.42	-688,542	-14.79
GRAND TOTAL	9,925,488	100.00	9,988,730	100.00	9,988,730	100.00	9,138,328	100.00	-850,402	-8.51

ENTERPRISE FUND BUDGET

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

**ENTERPRISE FUND BUDGET
PROJECTED REVENUE**

	2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
FEES	<u>5,850,000</u>	<u>70.02</u>	<u>5,718,431</u>	<u>69.60</u>	<u>6,400,000</u>	<u>73.41</u>	<u>681,569</u>	<u>11.92</u>
TOTAL REVENUE	5,850,000	70.02	5,718,431	69.60	6,400,000	73.41	681,569	11.92
FUND BALANCE, JULY 1	2,505,276	29.98	2,505,276	30.49	2,317,890	26.59	-187,386	-7.48
PRIOR PERIOD ADJUSTMENT	0	0.00	-7,512	-0.09	0	0.00	7,512	0.00
ADJUSTED FUND BALANCE, JULY 1	<u>2,505,276</u>	<u>29.98</u>	<u>2,497,764</u>	<u>30.40</u>	<u>2,317,890</u>	<u>26.59</u>	<u>-179,874</u>	<u>-7.20</u>
GRAND TOTAL	8,355,276	100.00	8,216,195	100.00	8,717,890	100.00	501,695	6.11

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	TENTATIVE %
111 ADMINISTRATOR	21,188	0.25	21,737	0.26	21,821	0.27	21,821	0.25	0	0.00
112 ADMINISTRATOR - EXTRA DUTY PAY	0	0.00	3,232	0.04	1,569	0.02	0	0.00	-1,569	0.00
122 TEACHER - EXTRA DUTY PAY	5,798	0.07	5,161	0.06	5,798	0.07	0	0.00	-5,798	-100.00
141 SUBSTITUTE	7,478	0.09	12,634	0.15	12,265	0.15	0	0.00	-12,265	-100.00
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	281	0.00	0	0.00	0	0.00	0	0.00
161 HOURLY SALARY	1,553,544	18.59	1,416,642	17.24	1,620,389	19.72	1,599,034	18.34	-21,355	-1.32
162 OTHER SUPPORT - ADT/OVT	0	0.00	141,961	1.73	0	0.00	0	0.00	0	0.00
164 OTHER SUPPORT - TERMINAL PAY	0	0.00	1,221	0.01	0	0.00	0	0.00	0	0.00
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	502	0.01	0	0.00	0	0.00	0	0.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	21,287	0.26	0	0.00	0	0.00	0	0.00
181 EAP SALARY	1,382,421	16.55	1,397,237	17.01	1,413,395	17.20	1,379,390	15.82	-34,005	-2.41
182 EAP - EXTRA DUTY PAY	0	0.00	25,495	0.31	0	0.00	0	0.00	0	0.00
183 EAP - SUPPLEMENTS	0	0.00	23,050	0.28	0	0.00	0	0.00	0	0.00
184 EAP - TERMINAL PAY	0	0.00	20,442	0.25	0	0.00	0	0.00	0	0.00
186 EAP - BONUS	0	0.00	416	0.01	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	2,970,429	35.55	3,091,298	37.62	3,075,238	37.43	3,000,246	34.41	-74,993	-2.44
210 RETIREMENT	195,136	2.34	216,465	2.63	203,647	2.48	207,799	2.38	4,152	2.04
220 FICA	211,189	2.53	226,298	2.75	220,967	2.69	212,237	2.43	-8,730	-3.95
231 LIFE INSURANCE	2,662	0.03	2,376	0.03	1,285	0.02	1,132	0.01	-153	-11.87
232 HOSPITALIZATION	321,988	3.85	361,181	4.40	308,796	3.76	272,074	3.12	-36,722	-11.89
241 WORKER COMPENSATION	15,153	0.18	17,087	0.21	15,898	0.19	15,172	0.17	-726	-4.57
242 WORKER COMPENSATION	506	0.01	5	0.00	0	0.00	0	0.00	0	0.00
243 WORKER COMPENSATION	0	0.00	682	0.01	521	0.01	521	0.01	0	0.00
244 WORKER COMPENSATION	1,235	0.01	1,226	0.01	1,272	0.02	1,820	0.02	548	43.07
2XX BENEFITS TOTAL	747,869	8.95	825,320	10.05	752,386	9.16	710,755	8.15	-41,631	-5.53
311 LEGAL SERVICES	0	0.00	40	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	211,003	2.53	226,847	2.76	270,573	3.29	250,000	2.87	-20,573	-7.60
331 TRAVEL - IN-COUNTY	22,015	0.26	21,195	0.26	22,086	0.27	22,015	0.25	-71	-0.32
332 TRAVEL - OUT OF COUNTY	850	0.01	437	0.01	6,464	0.08	850	0.01	-5,614	-86.65
333 TRAVEL - OUT OF STATE	25	0.00	288	0.00	313	0.00	0	0.00	-313	-100.00
352 REPAIR - OTHER EQUIPMENT	600	0.01	535	0.01	600	0.01	600	0.01	0	0.00
355 REPAIR - GENERAL MAINTENANCE	0	0.00	0	0.00	5	0.00	0	0.00	-5	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	44,000	0.53	44,925	0.55	24,925	0.30	46,000	0.53	21,075	84.55
371 TELEPHONE BASE	5,900	0.07	5,568	0.07	5,900	0.07	5,900	0.07	0	0.00
372 TELEPHONE LONG DISTANCE	350	0.00	467	0.01	350	0.00	380	0.00	30	8.57
373 POSTAGE	450	0.01	149	0.00	569	0.01	450	0.01	-119	-20.95
374 TELEPHONE EQUIPMENT	1,200	0.01	0	0.00	1,200	0.01	1,200	0.01	0	0.00
377 PDA VOICE/CELL	350	0.00	113	0.00	350	0.00	350	0.00	0	0.00
391 PRINTING	3,650	0.04	3,897	0.05	3,877	0.05	3,650	0.04	-227	-5.86
394 UNIFORM SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
3XX PURCHASED SERVICES TOTAL	290,393	3.48	304,460	3.71	337,213	4.10	331,395	3.80	-5,818	-1.73

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2013-14		2013-14		2013-14		2013-14		2014-15		2013-14 AMENDED VS. 2014-15 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
450 GASOLINE	1,600	0.02	2,946	0.04	1,600	0.02	2,600	0.03	1,000	62.50		
4XX ENERGY SERVICES TOTAL	1,600	0.02	2,946	0.04	1,600	0.02	2,600	0.03	1,000	62.50		
511 SUPPLIES	382,500	4.58	273,210	3.33	478,974	5.83	521,238	5.98	42,264	8.82		
544 GREASE/OIL	75	0.00	0	0.00	75	0.00	75	0.00	0	0.00		
550 REPAIR PARTS	350	0.00	0	0.00	350	0.00	350	0.00	0	0.00		
560 TIRES/TUBES	700	0.01	0	0.00	700	0.01	700	0.01	0	0.00		
5XX SUPPLIES/MATERIALS TOTAL	383,625	4.59	273,210	3.33	480,099	5.84	522,363	5.99	42,264	8.80		
641 FURN/FIX/EQUIP >\$1000	0	0.00	0	0.00	1,105	0.01	1,500	0.02	395	0.00		
642 FURN/FIX/EQUIP <\$1000	38,000	0.45	23,810	0.29	50,461	0.61	28,000	0.32	-22,461	-44.51		
643 COMPUTER HARDWARE > \$1000	3,400	0.04	0	0.00	3,400	0.04	2,000	0.02	-1,400	0.00		
644 COMPUTER HARDWARE < \$1000	34,000	0.41	18,893	0.23	44,603	0.54	30,000	0.34	-14,603	-32.74		
692 COMPUTER SOFTWARE < \$1000	650	0.01	2,240	0.03	678	0.01	2,000	0.02	1,322	195.18		
694 LICENSE FEES - SOFTWARE < \$1000	1,000	0.01	0	0.00	1,000	0.01	0	0.00	-1,000	0.00		
6XX CAPITAL OUTLAY TOTAL	77,050	0.92	44,943	0.55	101,248	1.23	63,500	0.73	-37,748	-37.28		
737 DUES/FEES	6,000	0.07	5,234	0.06	10,200	0.12	5,000	0.06	-5,200	-50.98		
739 BANK CHARGES	6,500	0.08	5,657	0.07	6,500	0.08	6,500	0.07	0	0.00		
785 DEPRECIATION	0	0.00	17,276	0.21	0	0.00	0	0.00	0	0.00		
794 FIELD TRIPS	5,500	0.07	28,927	0.35	5,500	0.07	10,000	0.11	4,500	81.82		
7XX OTHER EXPENSES TOTAL	18,000	0.22	57,093	0.69	22,200	0.27	21,500	0.25	-700	-3.15		
TOTAL EXPENDITURES	4,488,966	53.73	4,599,270	55.98	4,769,983	58.06	4,652,359	53.37	-117,624	-2.47		
TRANSFER TO OPERATING FUND	1,299,035	15.55	1,299,035	15.81	1,299,035	15.81	2,299,035	26.37	1,000,000	76.98		
TOTAL EXPENDITURES AND TRANSFERS	5,788,001	69.27	5,898,305	71.79	6,069,018	73.87	6,951,394	79.74	882,376	14.54		
FUND BALANCE, JUNE 30	2,567,275	30.73	2,317,890	28.21	2,147,177	26.13	1,766,496	20.26	-380,681	-17.73		
GRAND TOTAL	8,355,276	100.00	8,216,195	100.00	8,216,195	100.00	8,717,890	100.00	501,695	6.11		

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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

Funds 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) Funding Formula

The FEFP funding 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 x BSA x DCD + Various Allocations – RLE.

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

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

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

A function is a dimension of an expenditure 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 funds 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

The labor savings due to the time lapse between the day an employee leaves a job and the filing of the vacated position. A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.22 million, which is utilized in budgeting for other line items.

Memberships

A student is enrolled in their home school for funding purposes. The student is in membership until they withdraw 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

An object is a dimension of an expenditure 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.

Recalibration

Beginning in 2013-14 projected Unweighted and Weighted FTE has been adjusted to reflect the application of the revised FTE calculation methodology. This methodology limits FTE for each student to a maximum of 1.0, whereas in the past districts and FLVS (Florida Virtual School) each earned a piece and a student earned more than 1.0 FTE.

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 7 Adult Education categories.

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.091 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 96% X 0.005091

Revenue

Funds 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 purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.104.

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SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT

Dr. Brian T. Binggeli

SCHOOL BOARD MEMBERS

Karen Henderson, Chairman
Andy Ziegler, Vice Chairman
Dr. Michael Krupp
Dr. Barbara A. Murray
Amy Kneessy

Non-Discrimination Notice

It is the policy of the School Board of Brevard County to offer the opportunity to all students to participate in appropriate programs and activities without regard to race, color, gender, religion, national origin, genetic information, disability, marital status, or age, except as otherwise provided by Federal law or by Florida state law. Students should review Board Policy 1362 - Anti-Harassment for further clarification.

The School Board of Brevard County is in compliance with the Americans with Disabilities Act of 1990 (ADA), Title IX, Section 504, Florida Education Equity Act, Age Discrimination in Employment Act (ADEA), and the Boy Scouts of America Equal Access Act.

Dr. Brian T. Binggeli
Superintendent
Brevard Public Schools

Ms. Cyndi Van Meter
Associate Superintendent,
Division of Curriculum
and Instruction,
Equity Coordinator

Mr. Robin L. Novelli
Director
Office of High
School Programs

Ms. Pamela Treadwell
Director
ESE Administrative
Support Services
ADA/Section 504 Coordinator

A student having a grievance concerning discrimination may contact:

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

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

Ms. Susan Standley, Director
Office of
Employee Benefits

Mr. James C. Hickey IV, Director
Human Resources Services
and Labor Relations

School Board of Brevard County
2700 Judge Fran Jamieson Way
Melbourne, Florida 32940-6601

(321) 633-1000

It is the policy of the School Board of Brevard County not to discriminate against employees or applicants for employment on the basis of race, color, religion, sex, national origin, participation and membership in professional or political organizations, marital status, age, genetic information, 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. Employees or applicants should review Board Policy 3362 and/or 4362 - Anti-Harassment for further clarification.

All policies and procedures of the School Board of Brevard County as indicated above can be located on the World Wide Web at the following web address: <http://www.neola.com/brevardco-fl/>. This Publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, braille or audiotape. Telephone or written request should include your name, address, and telephone number. Requests should be made to Kim Parker, Exceptional Education Projects, 633-1000, ext. 535, at least two (2) weeks prior to the time you need the publication.