

1999-2000
ADOPTED TENTATIVE BUDGET
ALL FUNDS

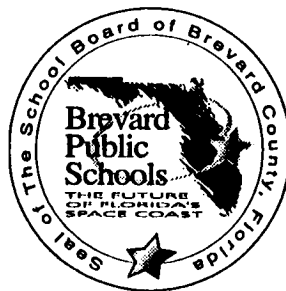
SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 9, 1999

SCHOOL BOARD OF BREVARD COUNTY

2700 Judge Fran Jamieson Way

Viera, Florida 32940-6699



SUPERINTENDENT

David E. Sawyer, Ed.D.

SCHOOL BOARD MEMBERS

Paula E. Veibl, Chairman

Rich Wilson, Vice Chairman

Bea Fowler

Janice Kershaw

William L. Powell

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**TENTATIVE BUDGET
1998-1999 versus 1999-2000**

FUND	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	351,269,200	367,435,644	16,166,444	4.60
SPECIAL REVENUE	40,001,694	40,773,794	772,100	1.93
DEBT SERVICE	19,680,736	21,494,809	1,814,073	9.22
CAPITAL OUTLAY	169,240,771	125,592,411	-43,648,360	-25.79
SUB TOTAL	580,192,401	555,296,658	-24,895,743	-4.29
LESS TRANSFERS	11,891,910	13,598,886	1,706,976	14.35
TOTAL	568,300,491	541,697,772	-26,602,719	-4.68
TRUST & AGENCY	417,322	432,117	14,795	3.55
INTERNAL SERVICE	12,670,938	19,528,901	6,857,963	54.12

	ACTUAL 1998-99 MILLAGE	PROPOSED 1999-2000 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	6.829	6.435	-0.394	-5.77
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.239	0.226	-0.013	-5.44
CAPITAL OUTLAY	2.000	2.000	0.000	0.00
TOTAL	9.578	9.171	-0.407	-4.25

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY**

BUDGET - ALL FUNDS

REVENUES	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	TRUST & AGENCY	INTERNAL SERVICE
Federal Sources	1,793,418	24,555,188	0	0	26,348,606	0	0
State Sources	220,288,291	501,924	2,321,316	7,999,523	231,111,054	0	0
Local Sources	114,446,026	10,232,358	254,220	30,953,943	155,886,547	0	17,659,205
TOTAL REVENUES	336,527,735	35,289,470	2,575,536	38,953,466	413,346,207	0	17,659,205
Transfers In	0	0	13,166,769	0	13,166,769	432,117	0
Nonrevenue Sources	0	0	0	20,000,000	20,000,000	0	0
Fund Balance - July 1, 1999	30,907,909	5,484,324	5,752,504	66,638,945	108,783,682	0	1,869,696
TOTAL REVENUES AND BALANCES	367,435,644	40,773,794	21,494,809	125,592,411	555,296,658	432,117	19,528,901
EXPENDITURES							
Instruction	203,162,005	8,048,166	0	0	211,210,171	0	0
Pupil Personnel Services	10,536,299	2,008,280	0	0	12,544,579	0	0
Instructional Media Services	8,073,082	80,500	0	0	8,153,582	0	0
Instructional & Curriculum Development	4,360,963	4,227,585	0	0	8,588,548	0	0
Instructional Staff Training	394,419	1,969,409	0	0	2,363,828	0	0
Board of Education	893,933	0	0	0	893,933	0	0
General Administration	1,833,972	305,000	0	0	2,138,972	0	0
School Administration	23,906,764	85,000	0	0	23,991,764	0	0
Facilities Acquisition Construction	405,931	0	0	82,668,853	83,074,784	0	0
Fiscal Services	1,539,347	0	0	0	1,539,347	0	0
Food Services	0	18,263,712	0	0	18,263,712	0	0
Central Services	6,164,816	0	0	0	6,164,816	0	0
Pupil Transportation Services	11,806,912	148,000	0	0	11,954,912	0	17,043,279
Operation of Plant	28,528,641	10,000	0	0	28,538,641	0	0
Maintenance of Plant	8,007,211	0	0	0	8,007,211	0	0
Community Services	50,559	35,000	0	0	85,559	0	0
Debt Service	550,000	23,500	15,704,175	26,000,000	42,277,675	0	0
Disbursements to Internal Accounts	0	0	0	0	0	432,117	0
TOTAL EXPENDITURES	310,214,854	35,204,152	15,704,175	108,668,853	469,792,034	432,117	17,043,279
Transfers Out	2,108,418	0	0	11,490,468	13,598,886	0	0
Reserved Fund Balance	51,118,802	0	5,790,634	4,792,928	61,702,364	0	2,367,207
Unreserved Fund Balance	3,993,570	5,569,642	0	640,162	10,203,374	0	118,415
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	367,435,644	40,773,794	21,494,809	125,592,411	555,296,658	432,117	19,528,901

1999-2000 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	1998-1999	1999-2000	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	6.829	6.435	-0.394	-5.77
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.239	0.226	-0.013	-5.44
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	9.578	9.171	-0.41	-4.25
TAX ROLL (NON-EXEMPT)	\$15,086,405,369	\$15,923,127,937	\$836,722,568	5.55
VALUE OF 1.000 MILL	\$14,332,085	\$15,126,972	\$794,887	5.55
STUDENT DATA - Including Charter Schools:				
MEMBERSHIP	69,139	70,269	1,130	1.63
UNWEIGHTED FTE (FTE)*	67,903.82	68,437.93	534.11	0.79
WEIGHTED FTE (WFTE)*	84,922.15	85,182.41	260.26	0.31
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$328,027,934	\$336,527,735	\$8,499,801	2.59
BEGINNING BALANCES	<u>\$23,241,266</u>	<u>\$30,907,909</u>	<u>\$7,666,643</u>	<u>32.99</u>
TOTAL AVAILABLE FUNDS	\$351,269,200	\$367,435,644	\$16,166,444	4.60
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,173.04	\$5,368.89	\$195.85	3.79
AVAILABLE FUNDS PER WEIGHTED FTE	\$4,136.37	\$4,313.52	\$177.15	4.28
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,223.06	\$3,227.74	4.68	0.15
DISTRICT COST DIFFERENTIAL (DCD)	0.9796	0.9793	0.00	-0.03
STATE CATEGORICAL FUNDS	\$35,251,904	\$42,624,258	\$7,372,354	20.91
CATEGORICALS AS % OF STATE DOLLARS	16.86%	19.35%	2.49%	14.77

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

CHANGES IN PERSONNEL

	ACTUAL 1998-1999	PROJECTED 1999-2000	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,042.24	4,129.12	86.88	2.15
OTHER TEACHERS	234.10	237.00	2.90	1.24
INSTRUCTIONAL SUPPORT	28.60	28.60	0.00	0.00
ADMINISTRATIVE	214.00	215.00	1.00	0.47
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,520.43</u>	<u>2,538.54</u>	<u>18.11</u>	<u>0.72</u>
TOTAL FOR SCHOOLS	7,039.99	7,159.83	119.84	1.70
DEPARTMENTS				
ADMINISTRATIVE	42.00	43.00	1.00	2.38
SUPPORT SERVICES	271.80	<u>270.40</u>	<u>(1.40)</u>	<u>(0.52)</u>
TOTAL FOR DEPARTMENTS (does not include board members)	313.80	313.40	(0.40)	(0.13)
DISTRICT TOTAL:	7,353.79	7,473.23	119.44	1.62

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 \$2.8 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 1998-99	PROJECTED Alloc Units 1999-2000	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	3882.09	3973.68	91.59	53.17%
Staffing Specialist	26.00	28.00	2.00	0.37%
Resource Teachers	62.00	59.00	-3.00	0.79%
Adult Ed Resource Teachers	5.10	5.10	0.00	0.07%
Adult Ed Teachers	67.05	63.34	-3.71	0.85%
	-----	-----	-----	-----
SUB-TOTAL	4042.24	4129.12	86.88	55.25%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	140.10	144.00	3.90	1.93%
Media Specialists	94.00	93.00	-1.00	1.24%
Occupational Specialists	0.00	0.00	0.00	0.00%
	-----	-----	-----	-----
SUB-TOTAL	234.10	237.00	2.90	3.17%
INSTRUCTIONAL SUPPORT				
Psychologists	23.00	23.00	0.00	0.31%
Child Find Specialists	4.60	4.60	0.00	0.06%
ROTC	1.00	1.00	0.00	0.01%
	-----	-----	-----	-----
SUB-TOTAL	28.60	28.60	0.00	0.38%
ADMINISTRATIVE				
Principals	79.00	80.00	1.00	1.07%
Assistant Principals/12 month	44.00	44.00	0.00	0.59%
Assistant Principal/Dean-10 month	42.00	41.00	-1.00	0.55%
Assistant Principals Elem/10 month	49.00	50.00	1.00	0.67%
	-----	-----	-----	-----
SUB-TOTAL	214.00	215.00	1.00	2.88%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	608.73	583.08	-25.65	7.80%
Bus Drivers/Attendants	313.69	313.69	0.00	4.20%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%
Behavior Analyst-EAP	3.00	3.00	0.00	0.04%
Technology-EAP	10.00	13.50	3.50	0.18%
Cafeteria	418.90	426.74	7.84	5.71%
Custodial	483.58	495.93	12.35	6.64%
Class Crafts and Services	231.80	243.00	11.20	3.25%
Clerical	404.99	412.49	7.50	5.52%
Child Care Coord/Asst	42.36	54.68	12.32	0.73%
SUB-TOTAL	2520.05	2549.11	29.06	34.11%
SCHOOLS TOTAL	7039.99	7159.83	119.84	95.81%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 1998-99	PROJECTED Alloc Units 1999-2000	Difference	Percent of Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	4.00	5.00	1.00	0.07%
Area Superintendents	4.00	4.00	0.00	0.05%
Directors/Managers/Coordinators	33.00	33.00	0.00	0.44%
Board Attorney	0.00	0.00	0.00	0.00%
SUB-TOTAL	42.00	43.00	1.00	0.58%
SUPPORT SERVICES				
Executive/Administrative/Professional	74.00	74.00	0.00	0.99%
Cafeteria	3.37	3.37	0.00	0.05%
Clerical	158.00	158.00	0.00	2.11%
Classified Crafts and Services	36.43	35.03	-1.40	0.47%
SUB-TOTAL	271.80	270.40	-1.40	3.62%
NON-SCHOOL TOTAL	313.80 *	313.40 *	-0.40	4.19%
DISTRICT TOTALS	7353.79	7473.23	119.44	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1998-1999 ADOPTED REVENUE	1998-1999 AMENDED REVENUE	1999-2000 PROJECTED REVENUE	1998-1999 AMENDED VS 1999-2000 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,020,694	1,229,985	1,229,985	(0)	0.00
3202 MEDICAID REIMBURSEMENT	0	962,682	563,433	(399,249)	-41.47
TOTAL FEDERAL	1,020,694	2,192,667	1,793,418	(399,249)	-18.21
STATE SOURCES					
3310 F.E.F.P.	171,773,616	169,400,174	171,913,214	2,513,040	1.48
3310 SAFE SCHOOLS	1,258,024	1,260,849	1,747,912	487,063	38.63
3310 DISPARITY COMPRESSION ADJUSTMENT	3,091,975	3,966,714	5,513,857	1,547,143	39.00
3310 REMEDIATION REDUCTION INCENTIVE	1,209,618	1,264,928	0	(1,264,928)	-100.00
3310 DROPOUT PREVENTION PERFORMANCE	351,853	216,111	0	(216,111)	-100.00
3315 WORKFORCE DEVELOPMENT	3,118,126	3,118,126	3,118,126	0	0.00
3323 C.O. & D.S.	36,208	35,880	36,962	1,082	3.02
3334 FL TEACHER LEAD PROGRAM	378,490	378,490	432,117	53,627	14.17
3336 INSTRUCTIONAL MATERIALS	5,150,948	5,123,552	5,558,382	434,830	8.49
3343 STATE LICENSE TAX	200,000	219,800	200,000	(19,800)	-9.01
3344 LOTTERY ENHANCEMENT	5,212,080	5,225,254	4,389,234	(836,020)	-16.00
3354 TRANSPORTATION	9,946,897	9,523,328	9,763,717	240,389	2.52
3372 PREKINDERGARTEN	2,068,606	2,197,553	2,020,052	(177,501)	-8.08
3375 PUBLIC SCHOOL TECHNOLOGY	2,300,667	2,317,907	1,828,531	(489,376)	-21.11
3377 K-8 BASIC SUMMER SCHOOL	828,900	828,900	0	(828,900)	-100.00
3379 CLASS SIZE REDUCTION	2,873,361	2,873,361	0	(2,873,361)	-100.00
3374 SUPPLEMENTAL INSTRUCTION	0	0	12,703,449	12,703,449	0.00
3376 TEACHER TRAINING	0	0	996,073	996,073	0.00
3399 MISCELLANEOUS STATE	0	1,139,657	66,665	(1,072,992)	-94.15
TOTAL STATE	209,799,369	209,090,583	220,288,291	11,197,708	5.36
LOCAL SOURCES					
341X AD VALOREM	108,476,572	110,379,871	108,475,513	(1,904,358)	-1.73
3421 TAX REDEMPTION	50,000	389	50,000	49,611	12,757.77

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1998-1999 ADOPTED REVENUE	1998-1999 AMENDED REVENUE	1999-2000 PROJECTED REVENUE	1998-1999 AMENDED VS 1999-2000 PROJECTED	
				AMOUNT	%
3424 TUITION	0	11,108	0	(11,108)	-100.00
3425 RENT	145,000	83,686	145,000	61,314	73.27
3429 PURCHASE DISCOUNTS	0	5,165	0	(5,165)	-100.00
343X INCOME/INVESTMENTS	2,400,000	2,121,548	2,400,000	278,452	13.12
3440 GRANTS, GIFTS AND BEQUESTS	0	523	0	(523)	-100.00
346X FEES	1,016,000	2,314,153	1,741,000	(573,153)	-24.77
3494 FEDERAL-INDIRECT	305,000	302,735	305,000	2,265	0.75
3499 FOOD SERVICE-INDIRECT	404,476	352,709	404,476	51,767	14.68
349X MISCELLANEOUS LOCAL	<u>725,037</u>	<u>1,172,797</u>	<u>925,037</u>	<u>(247,760)</u>	<u>-21.13</u>
TOTAL LOCAL	113,522,085	116,744,683	114,446,026	(2,298,657)	-1.97
TOTAL REVENUE	324,342,148	328,027,934	336,527,735	8,499,801	2.59
FUND BALANCE JULY 1:					
RESERVED	23,241,266	23,241,266	30,907,909	7,666,643	32.99
UNRESERVED	0	0	0	0	0.00
	23,241,266	23,241,266	30,907,909	7,666,643	32.99
GRAND TOTAL	347,583,414	351,269,200	367,435,644	16,166,444	4.60

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 1998-99	PROJECTED 1999-2000	DIFFERENCE
WEIGHTED FTE	84,922.15	85,182.41	260.26
BASE STUDENT ALLOCATION	\$3,223.06	\$3,227.74	4.68
DISTRICT COST DIFFERENTIAL	0.9796	0.9793	-0.0003
W/FTE X BSA X DCD	\$268,125,518	\$269,255,276	\$1,129,758
HOLD HARMLESS	\$0	\$0	\$0
SAFE SCHOOLS	\$1,260,849	\$1,747,912	\$487,063
REMEDATION REDUCTION INCENTIVE	\$1,264,928	\$0	(\$1,264,928)
DROPOUT PREVENTION PERFORMANCE INCENTIVES	\$216,111	\$0	(\$216,111)
DISCRETIONARY TAX EQUALIZATION	\$0	\$0	\$0
DISPARITY COMPRESSION ADJUSTMENT	\$3,966,714	\$5,513,857	\$1,547,143
GROSS FEFP	\$274,834,120	\$276,517,045	\$1,682,925
REQUIRED LOCAL EFFORT/FEES	(\$97,873,809)	(\$97,342,062)	\$531,747
GROSS STATE FEFP	\$176,960,311	\$179,174,983	\$2,214,672
PRIOR YEAR ADJUSTMENT	(\$851,535)	\$0	\$851,535
NET STATE DOLLARS	\$176,108,776	\$179,174,983	\$3,066,207

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

	ESTIMATED 1998-1999	PROJECTED 1999-2000	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$15,086,405,369	\$15,923,127,937	\$836,722,568	5.55
95% OF VALUE	\$14,332,085,101	\$15,126,971,540	\$794,886,439	5.55
REQUIRED LOCAL EFFORT	\$97,873,809	\$97,342,062	(\$531,747)	(0.54)
DISCRETIONARY TAXES	\$10,734,732	\$11,133,451	\$398,719	3.71
TOTAL LOCAL TAXES	\$108,608,541	\$108,475,513	(\$133,028)	(0.12)
VALUE OF 1 MILL	\$14,332,085	\$15,126,972	\$794,887	5.55

1998-99 FIGURES TAKEN FROM DOE FOURTH CALCULATION OF 4/99

1999-2000 FIGURES TAKEN FROM 1999-2000 FEFP SECOND CALCULATION OF 7/99

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS. 1999-2000 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	13,903,491	14,842,899	15,272,700	14,370,306	-902,393	-5.91
121 TEACHER SALARY	149,789,978	145,185,333	147,904,242	152,157,939	4,253,697	2.88
123 SUPPLEMENTS	1,618,126	2,319,453	2,071,662	1,856,580	-215,082	-10.38
141 SUBSTITUTE SALARY	2,679,383	2,506,756	2,799,614	2,716,559	-83,055	-2.97
161 HOURLY SALARY	32,888,884	33,765,405	34,922,358	34,733,551	-188,806	-0.54
171 SCHOOL BOARD SALARY	143,280	150,913	150,810	150,810	0	0.00
181 EAP SALARY	2,893,648	3,339,369	4,437,023	3,096,292	-1,340,731	-30.22
191 TEMPORARY SALARY	119,592	245,546	145,849	123,523	-22,326	-15.31
1XX SALARIES TOTAL	204,036,382	202,355,674	207,704,258	209,205,560	1,501,303	0.72
210 RETIREMENT	32,407,035	31,398,204	31,777,468	21,169,897	-10,607,571	-33.38
220 FICA	14,737,618	14,848,813	15,218,023	15,482,772	264,749	1.74
231 LIFE INSURANCE	413,710	609,818	412,768	422,672	9,904	2.40
232 HOSPITALIZATION	11,715,847	14,701,203	14,233,463	15,727,011	1,493,548	10.49
237 VISION	306,815	307,795	400,280	315,455	-84,825	-21.19
241 WORK. COMP. - GENERAL	1,852,004	3,002,168	1,835,989	2,335,216	499,227	27.19
242 WORK. COMP. - BUS DRIVER	324,377	590,232	517,818	506,076	-11,742	-2.27
243 WORK. COMP. - MAINTENANCE	849,867	1,691,865	1,440,314	1,209,547	-230,768	-16.02
244 WORK. COMP. - CAFETERIA	0	713	50	0	-50	-100.00
250 UNEMPLOYMENT	195,000	405,470	405,470	250,000	-155,470	-38.34
2XX FRINGE TOTAL	62,802,273	67,556,279	66,241,642	57,418,644	-8,822,997	-13.32
311 LEGAL SERVICES	243,874	236,408	269,874	243,874	-26,000	-9.63
312 PROFESSIONAL/TECHNICAL	10,023,341	11,784,673	13,536,487	11,093,046	-2,443,441	-18.05
314 MEDICAL TESTS	61,000	79,990	117,190	46,000	-71,190	-60.75
315 REIMBURSE TUITION AND BOOKS	4,000	5,169	5,244	4,000	-1,244	-23.72
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	1,682,708	1,737,631	1,737,631	1,317,548	-420,083	-24.18
323 LIABILITY INSURANCE	407,746	449,751	434,728	380,495	-54,233	-12.48
324 FIDELITY BOND INSURANCE	8,434	7,865	8,722	5,832	-2,890	-33.13
325 FLEET INSURANCE	51,483	51,588	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	174,547	145,804	224,495	150,087	-74,408	-33.14
332 TRAVEL - OUT-OF-COUNTY	383,348	645,114	899,907	414,154	-485,753	-53.98

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS. 1999-2000 TENTATIVE	
					AMOUNT	%
351 REPAIR - INSTRUCTIONAL	84,750	44,927	118,622	76,694	-41,928	-35.35
352 REPAIR - NON-INSTRUCTIONAL	357,065	324,809	497,901	377,958	-119,943	-24.09
353 MAINFRAME MAINTENANCE	151,000	158,475	176,752	151,000	-25,752	-14.57
354 SPECIALIZED SERVICES	250,000	473,254	396,973	327,661	-69,312	-17.46
360 RENTALS	790,605	815,726	976,711	814,303	-162,408	-16.63
361 SOFTWARE RENTAL	151,000	108,065	111,548	151,000	39,452	35.37
363 HARDWARE LEASE	120,000	27,748	28,912	120,000	91,088	315.05
371 TELEPHONE BASE	423,743	605,705	202,041	372,811	170,770	84.52
372 TELEPHONE LONG DISTANCE	48,810	110,832	78,343	69,065	-9,278	-11.84
373 POSTAGE	175,555	185,655	248,933	198,951	-49,982	-20.08
374 TELEPHONE EQUIPMENT	506,368	671,244	676,083	586,607	-89,476	-13.23
384 WATER	690,728	466,200	734,578	552,788	-181,790	-24.75
385 REFUSE	795,462	542,345	697,950	679,736	-18,214	-2.61
386 RECYCLING	30,000	35,283	33,414	30,100	-3,314	-9.92
387 SEWER	1,087,527	792,695	1,143,788	917,495	-226,293	-19.78
388 LANDFILL	453,915	359,447	435,590	454,349	18,759	4.31
391 PRINTING	395,443	400,257	526,811	392,624	-134,187	-25.47
394 LINEN SERVICE	59,400	53,346	57,302	59,400	2,098	3.66
395 PEST CONTROL	253,239	221,004	224,380	255,922	31,542	14.06
396 GUARD DUTY	0	0	1	0	-1	-100.00
397 ISOLATED TRANSPORTATION	10,000	5,792	10,184	8,000	-2,184	-21.44
399 PRINTING CHARGE-BACK	-360,000	(438,334)	(381,014)	(360,000)	21,014	-5.52
3XX PURCHASED SERVICES TOTAL	19,790,874	21,384,251	24,557,348	20,218,766	-4,338,581	-17.67
410 NATURAL GAS	127,492	173,655	117,793	157,173	39,380	33.43
420 BOTTLED GAS	79,296	78,336	109,487	82,165	-27,322	-24.95
430 ELECTRICITY	7,579,053	8,326,229	9,280,396	6,704,308	-2,576,088	-27.76
440 FUEL OIL	42,497	10,638	110,412	33,989	-76,423	-69.22
450 GASOLINE	205,000	85,307	216,126	208,400	-7,726	-3.57
460 DIESEL	776,401	529,749	806,936	773,000	-33,936	-4.21
4XX ENERGY SERVICES TOTAL	8,809,739	9,203,913	10,641,150	7,959,035	-2,682,115	-25.21
511 SUPPLIES	5,776,150	6,100,827	7,698,021	5,955,523	-1,742,498	-22.64
515 FINANCIAL PROCESSING SUPPORT	53,400	19,481	21,070	27,000	5,930	28.14

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS. 1999-2000 TENTATIVE	
					AMOUNT	%
516 INSTRUCTIONAL PROC. SUPPORT	400	25,214	25,599	26,800	1,201	4.69
521 NON-STATE ADOPTED TEXTBOOKS	2,376,879	1,997,218	2,842,484	2,546,441	-296,043	-10.41
522 STATE ADOPTED TEXTBOOKS	2,373,979	4,019,797	4,154,567	2,541,541	-1,613,026	-38.83
530 PERIODICALS	55,722	65,394	84,871	64,610	-20,261	-23.87
544 GREASE/OIL	24,650	18,681	24,551	18,650	-5,901	-24.04
550 REPAIR PARTS	492,350	487,050	521,354	490,400	-30,954	-5.94
560 TIRES/TUBES	157,940	132,335	146,940	161,000	14,060	9.57
594 UNIFORMS	45,500	91,463	134,000	48,000	-86,000	-64.18
5XX SUPPLIES/MATERIALS TOTAL	11,356,970	12,957,459	15,653,458	11,879,965	-3,773,493	-24.11
612 LIBRARY BOOKS -REPLACEMENT	429,882	340,979	1,022,244	501,555	-520,689	-50.94
621 A/V MATERIALS > \$750	46,961	31,584	54,451	40,105	-14,346	-26.35
622 A/V MATERIALS < \$750	132,672	136,117	181,030	62,255	-118,775	-65.61
631 NEW CONSTRUCTION - CONTRACTED OUT	0	275	1,274	0	-1,274	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	626	626	0	-626	-100.00
636 ADMINISTRATIVE FEES	0	453	453	0	-453	-100.00
641 FURN/FIXT/EQUIP > \$750	771,988	312,770	703,114	748,140	45,026	6.40
642 FURN/FIXT/EQUIP < \$750	128,549	807,783	1,021,978	132,349	-889,629	-87.05
643 COMPUTER HARDWARE > \$750	380,720	2,193,097	3,310,741	371,006	-2,939,735	-88.79
644 COMPUTER HARDWARE < \$750	94,557	515,157	608,493	107,116	-501,377	-82.40
652 OTHER VEHICLES	253,650	352,715	375,717	253,650	-122,067	-32.49
671 SITE IMPROVEMENT - CONTRACTED	0	3,534	10,670	0	-10,670	-100.00
681 REMODEL - CONTRACTED	0	155,260	168,534	0	-168,534	-100.00
682 REMODEL - IN-HOUSE	73,183	844	7,542	73,183	65,641	870.34
691 COMPUTER SOFTWARE > \$750	43,359	471,950	672,942	38,706	-634,236	-94.25
692 COMPUTER SOFTWARE < \$750	62,967	430,823	533,925	158,435	-375,490	-70.33
6XX CAPITAL OUTLAY TOTAL	2,418,488	5,753,967	8,673,734	2,486,500	-6,187,234	-71.33
710 DEBT SERVICE - PRINCIPAL PAYMENTS	0	97,964	21,648	0	-21,648	-100.00
720 DEBT SERVICE - INTEREST PAYMENTS	0	17,743	4,861	0	-4,861	-100.00
729 TAN INTEREST	500,000	0	500,000	500,000	0	0.00
730 DEBT SERVICE FEES	50,000	0	50,000	50,000	0	0.00
737 DUES/FEES	239,482	299,102	582,795	246,543	-336,252	-57.70
738 FINGERPRINT FEES PAID	45,000	70,638	70,638	50,000	-20,638	-29.22

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS. 1999-2000 TENTATIVE	
					AMOUNT	%
739 FISCAL BANK CHARGES	25,000	7,903	25,000	25,000	0	0.00
740 JUDGEMENTS/SETTLEMENTS	50,000	33,932	50,000	50,000	0	0.00
770 MEDICAL SCREENINGS	6,000	5,073	4,900	6,000	1,100	22.45
793 SBE ADMINISTRATIVE	35,456	35,880	35,456	36,692	1,236	3.49
794 FIELD TRIPS	80,047	134,801	16,531	81,148	64,617	390.90
795 MISCELLANEOUS EXPENSE	1,000	350	960	1,000	40	4.17
799 INDIRECT COST	0	0	2,210	0	-2,210	-100.00
7XX OTHER EXPENDITURES TOTAL	1,031,985	703,386	1,364,999	1,046,383	-318,616	-23.34
972* APPROPRIATED FOR:						
SUPPLEMENTAL ACADEMIC INSTRU CATEGORICAL	0	0	0	1,774,074	1,774,074	0.00
K-8 SUMMER SCHOOL	828,900	0	241,791	828,900	587,109	242.82
KINDERGARTEN CLASS SIZE	63,684	0	63,684	0	-63,684	-100.00
FIRST GRADE CLASS SIZE	0	0	436,049	0	-436,049	-100.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	2,300,667	0	305,381	1,828,531	1,523,150	498.77
PRE-K CATEGORICAL	222,698	0	55,141	457,660	402,519	729.98
SCHOOL IMPROVEMENT CATEGORICAL	0	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE CATEGORICAL	653,118	0	0	653,118	653,118	0.00
FULL-SERVICE SCHOOLS CATEGORICAL	285,037	0	0	0	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	86,792	0	200,395	185,507	-14,888	-7.43
STAFF DEVELOPMENT CATEGORICAL	0	0	0	513,796	513,796	0.00
MEDICAID REIMBURSEMENT	0	0	0	563,433	563,433	0.00
CHARTER SCHOOLS	2,529,301	0	0	3,109,876	3,109,876	0.00
RENT	145,000	0	8,530	145,000	136,470	1,599.90
COURSE FEES	206,000	0	59,275	216,000	156,725	264.40
EMPLOYMENT RELATED FEES	190,000	0	110,461	180,000	69,539	62.95
MISCELLANEOUS LOCAL	260,000	0	3,064	290,000	286,936	9,365.37
NEW IMPROVEMENTS	0	0	0	6,512,998	6,512,998	0.00
SCHOOL RESERVE	1,200,000	0	3,943	1,500,000	1,496,057	37,943.84
CHILDCARE	726,500	0	5,895	1,402,000	1,396,105	23,681.74
972* OTHER APPROPRIATIONS TOTAL	9,697,697	0	1,493,610	20,160,893	18,667,283	1,249.81
SCHOOL/DEPARTMENT TOTAL	319,944,408	319,914,928	336,330,199	330,375,747	-5,954,452	-1.77

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS. 1999-2000 TENTATIVE	
					AMOUNT	%
TRANSFER TO DEBT SERVICE	0	77,025	77,025	1,676,301	1,599,276	2,076.31
TRANSFER TO TRUST & AGENCY	378,490	368,937	417,322	432,117	14,795	3.55
	378,490	445,962	494,347	2,108,418	1,614,071	326.51
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	5,856,549	11,623,533	11,623,533	11,778,471	154,938	1.33
972 LOSS OF FTE	1,200,000	1,200,000	2,771,121	2,771,121	0	0.00
972 EQUIPMENT/OTHER	0	0	0	2,317,963	2,317,963	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	16,184,717	14,040,354	0	14,040,354	14,040,354	0.00
	23,291,266	26,863,887	14,444,654	30,957,909	16,513,255	114.32
972* UNRESERVED FUND BALANCE	3,969,250	4,044,422	0	3,993,570	3,993,570	0.00
DISTRICT TOTAL	347,583,414	351,269,200	351,269,200	367,435,644	16,166,444	4.60

* 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	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	149,202,884	151,639,353	156,535,237	147,005,592	(9,529,645)	-6.09
5200 EXCEPTIONAL EDUCATION	43,839,882	44,331,277	46,134,384	47,371,518	1,237,133	2.68
5300 VOCATIONAL EDUCATION	7,579,311	6,836,663	7,886,655	5,951,531	(1,935,124)	-24.54
5400 ADULT EDUCATION	1,489,262	1,577,968	1,788,065	1,444,240	(343,825)	-19.23
5500 NON-FEFP	1,935,734	2,628,750	3,070,770	1,389,125	(1,681,646)	-54.76
INSTRUCTIONAL TOTAL	204,047,073	207,014,011	215,415,111	203,162,005	(12,253,106)	-5.69
6110 ATTENDANCE/SOCIAL WORK	670,584	626,556	682,799	806,696	123,897	18.15
6120 GUIDANCE	8,567,221	8,385,179	8,421,366	8,123,418	(297,948)	-3.54
6130 HEALTH	437,758	669,461	733,685	674,157	(59,529)	-8.11
6140 PSYCHOLOGICAL SERVICES	940,323	991,004	995,550	932,028	(63,522)	-6.38
6150 PARENTAL INVOLVEMENT	0	0	275	0	(275)	-100.00
6200 INSTRUCTIONAL MEDIA	7,635,330	8,016,886	9,058,436	8,073,082	(985,354)	-10.88
6300 INSTRUCTIONAL CURR. DEVELOP.	6,081,705	5,128,507	5,186,211	4,360,963	(825,248)	-15.91
6400 INSTRUCTIONAL STAFF TRAINING	474,818	1,065,505	1,466,422	394,419	(1,072,003)	-73.10
INSTRUCTIONAL SUPPORT TOTAL	24,807,739	24,883,097	26,544,744	23,364,763	(3,179,981)	-11.98
7100 BOARD OF EDUCATION	700,064	890,777	933,061	893,933	(39,129)	-4.19
7200 GENERAL ADMINISTRATION	1,753,436	1,954,885	2,026,871	1,833,972	(192,899)	-9.52
7300 SCHOOL ADMINISTRATION	23,757,165	25,489,568	25,721,262	23,906,764	(1,814,497)	-7.05
7400 FACILITIES/ACQUISITION/CONST.	472,443	672,365	786,320	405,931	(380,389)	-48.38
7500 FISCAL SERVICES	1,424,973	1,464,517	1,517,669	1,402,655	(115,014)	-7.58
7710 RESEARCH DEVELOPMENT	197,754	201,804	201,915	200,976	(938)	-0.46
7720 INFORMATION SERVICES	269,920	292,758	302,493	293,260	(9,233)	-3.05
7730 STAFF SERVICES	1,302,632	1,463,916	1,569,816	1,388,784	(181,032)	-11.53
7731 ADMIN/CLASSIFIED INSERVICE	171,315	254,836	317,035	179,513	(137,522)	-43.38
7750 DATA PROCESSING	2,723,982	2,755,763	3,001,627	2,872,890	(128,738)	-4.29
7760 WAREHOUSE/PURCHASING	1,135,637	1,162,992	1,351,342	1,229,393	(121,949)	-9.02
7800 TRANSPORTATION	11,335,335	11,345,721	12,154,704	11,806,912	(347,792)	-2.86
7900 UTILITY/CUSTODIAL	27,747,769	29,244,939	31,053,917	27,693,336	(3,360,581)	-10.82
7910 ENVIRONMENTAL SERVICES	751,497	872,481	809,407	835,305	25,898	3.20
8100 MAINTENANCE	5,827,599	7,246,338	7,479,576	6,961,932	(517,644)	-6.92
8110 TRANSPORTATION MAINTENANCE	907,293	888,606	953,678	891,148	(62,529)	-6.56
8120 TECHNOLOGY REPAIR	154,130	151,675	164,326	154,130	(10,196)	-6.20
9100 COMMUNITY SERVICES	73,500	1,434,601	1,819,750	50,559	(1,769,191)	-97.22
9200 DEBT SERVICE	550,000	115,707	576,510	550,000	(26,510)	-4.60
9400 OVERHEAD	135,455	113,570	135,456	136,692	1,236	0.91
GENERAL SUPPORT TOTAL	81,391,899	88,017,820	92,876,733	83,688,085	(9,188,648)	-9.89
SCHOOL/DEPARTMENT TOTAL	310,246,711	319,914,928	334,836,589	310,214,854	(24,621,735)	-7.35
9400* APPROPRIATED FOR:						
SUPPLEMENTAL ACADEMIC INSTRUC CATEGORICAL	0	0	0	1,774,074	1,774,074	0.00
K-8 SUMMER SCHOOL	828,900	0	241,791	828,900	587,109	242.82
KINDERGARTEN CLASS SIZE	63,684	0	63,684	0	(63,684)	-100.00
FIRST GRADE CLASS SIZE CATEGORICAL	0	0	436,049	0	(436,049)	-100.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	2,300,667	0	305,381	1,828,531	1,523,150	498.77
PRE-K CATEGORICAL	222,698	0	55,141	457,660	402,519	729.98
SCHOOL IMPROVEMENT CATEGORICAL	0	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE	653,118	0	0	653,118	653,118	0.00
FULL-SERVICE SCHOOLS	285,037	0	0	0	0	0.00
WORKFORCE DEVELOPMENT	86,792	0	200,395	185,507	(14,888)	-7.43
STAFF DEVELOPMENT CATEGORICAL	0	0	0	513,796	513,796	0.00
MEDICAID REIMBURSEMENT	0	0	0	563,433	563,433	0.00
CHARTER SCHOOLS	2,529,301	0	0	3,109,876	3,109,876	0.00
RENT	145,000	0	8,530	145,000	136,470	1,599.90
COURSE FEES	206,000	0	59,275	216,000	156,725	264.40
EMPLOYMENT RELATED FEES	190,000	0	110,461	180,000	69,539	62.95
MISCELLANEOUS LOCAL	260,000	0	3,064	290,000	286,936	9,365.37
NEW IMPROVEMENTS	0	0	0	6,512,998	6,512,998	0.00
SCHOOL RESERVE	1,200,000	0	3,943	1,500,000	1,496,057	37,943.84
9100* CHILDCARE	<u>726,500</u>	<u>0</u>	<u>5,895</u>	<u>1,402,000</u>	<u>1,396,105</u>	<u>23,681.74</u>
OTHER APPROPRIATIONS TOTAL	9,697,697	0	1,493,610	20,160,893	18,667,283	1,249.81
9700 TRANSFER TO DEBT SERVICE	0	77,025	77,025	1,676,301	1,599,276	2,076.31
9700 TRANSFER TO TRUST & AGENCY	<u>378,490</u>	<u>368,937</u>	<u>417,322</u>	<u>432,117</u>	<u>14,795</u>	<u>3.55</u>
	378,490	445,962	494,347	2,108,418	1,614,071	326.51
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	5,856,549	11,623,533	11,623,533	11,778,471	154,938	1.33
9400 LOSS OF FTE	1,200,000	1,200,000	2,771,121	2,771,121	0	0.00
9400 EQUIPMENT/OTHER	0	0	0	2,317,963	2,317,963	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>16,184,717</u>	<u>14,040,354</u>	<u>0</u>	<u>14,040,354</u>	<u>14,040,354</u>	<u>0.00</u>
	23,291,266	26,863,887	14,444,654	30,957,909	16,513,255	114.32
9400* UNRESERVED FUND BALANCE	3,969,250	4,044,422	0	3,993,570	3,993,570	0.00
DISTRICT TOTAL	347,583,414	351,269,200	351,269,200	367,435,844	16,166,444	4.60

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**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	223,165	233,951	230,975	212,034	(18,941)	-8.20
9100 SUPERINTENDENT	249,420	250,969	256,425	227,662	(28,762)	-11.22
9122 DISTRICT COMMUNICATIONS	335,157	389,425	407,621	344,364	(63,257)	-15.52
9123 PRINTING SERVICES	169,678	142,359	262,219	234,249	(27,970)	-10.67
9150 ATTORNEY	251,899	243,753	279,017	251,899	(27,118)	-9.72
9170 PUBLIC SAFETY	230,598	250,640	256,808	241,724	(15,083)	-5.87
SUPERINTENDENT TOTAL	1,459,917	1,511,096	1,693,065	1,511,933	(181,132)	-10.70
9200 INSTRUCTIONAL SERVICES	358,234	326,892	318,793	313,332	(5,460)	-1.71
9210 ELEMENTARY PROGRAMS	894,898	1,109,751	1,087,388	1,067,148	(20,240)	-1.86
9220 SPECIAL PROJECTS	0	0	0	0	0	0.00
9230 SECONDARY PROGRAMS	747,162	842,464	956,983	893,840	(63,143)	-6.60
9240 ADULT EDUCATION	175,351	475,752	548,357	208,338	(340,018)	-62.01
9250 ACCOUNTABILITY, TESTING & EVALUATION	192,645	200,065	211,926	203,556	(8,370)	-3.95
9260 STUDENT SERVICES	139,319	235,414	224,740	712,457	487,717	217.01
9270 APPLIED TECH. & VOC. ED.	278,092	308,602	263,702	257,532	(6,170)	-2.34
9280 ESE PROGRAM SUPPORT	346,322	810,131	1,159,193	247,700	(911,493)	-78.63
9290 ESE ADMINISTRATIVE SUPPORT	111,774	88,675	89,699	82,286	(7,414)	-8.26
INSTRUCTIONAL SERVICES TOTAL	3,243,796	4,397,746	4,860,780	3,986,189	(874,591)	-17.99
9300 FINANCIAL SERVICES	134,199	144,382	142,518	135,820	(6,698)	-4.70
9310 ACCOUNTING SERVICES	843,816	886,634	887,968	879,952	(8,016)	-0.90
9330 BUDGETING/COST ACCOUNTING	277,251	262,325	300,370	287,926	(12,445)	-4.14
9340 TRANSPORTATION	4,106,956	3,846,132	4,407,651	4,130,550	(277,102)	-6.29
9341 NORTH AREA TRANSPORTATION	1,935,437	2,009,549	1,953,481	1,908,692	(44,789)	-2.29
9342 SOUTH AREA TRANSPORTATION	2,294,261	2,315,932	2,480,330	2,435,016	(45,314)	-1.83
9343 CENTRAL AREA TRANSPORTATION	1,763,829	2,111,696	1,951,436	1,867,608	(83,827)	-4.30
9344 MIDSOUTH AREA TRANSPORTATION	1,757,581	1,966,806	1,917,685	1,838,571	(79,114)	-4.13
9350 INTERNAL AUDIT	178,028	181,008	176,747	147,245	(29,502)	-16.69
9370 RISK MANAGEMENT	101,953	72,092	116,810	5,168	(111,642)	-95.58
9380 WAREHOUSE SERVICES	851,034	1,085,821	1,038,679	1,023,572	(15,106)	-1.45
9830 FISCAL OVERHEAD	4,634,312	900,557	5,039,877	4,988,618	(51,259)	-1.02

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
9850 SELF-INSURED EMPLOYEE BENEFITS	2,107,146	117,490	127,718	0	(127,718)	-100.00
9855 SELF-INSURED RISK	0	0	0	1,962,134	1,962,134	0.00
BUSINESS & FISCAL TOTAL	20,985,803	15,900,423	20,541,272	21,610,871	1,069,600	5.21
9400 HUMAN RESOURCES SERVICES	972,363	1,084,469	1,148,228	985,282	(162,946)	-14.19
9420 LABOR RELATIONS	185,026	189,176	184,447	183,838	(608)	-0.33
9421 EMPLOYEE COMPENSATION & BENEFITS	159,033	176,881	191,662	199,868	8,206	4.28
9480 STAFF DEVELOPMENT	538,093	405,257	596,703	487,177	(109,526)	-18.36
9126 MANAGEMENT TRAINING INSTITUTE	0	43,582	124,400	1,000	(123,400)	-99.20
HUMAN RESOURCES TOTAL	1,854,515	1,899,364	2,245,439	1,857,166	(388,274)	-17.29
9500 FACILITIES SERVICES	200,136	227,888	209,096	201,308	(7,788)	-3.72
9530 PLANNING, DESIGN & CONSTRUCTION	120,159	213,835	189,252	170,093	(19,160)	-10.12
9533 PROJECTS	236,573	59,689	118,776	236,573	117,797	99.18
9560 PLANT OPERATIONS	950,410	1,024,570	1,086,195	1,956,459	870,264	80.12
9562 MAINTENANCE	5,699,830	7,247,658	7,543,873	6,184,972	(1,358,901)	-18.01
FACILITIES & SUPPORT SRVCS. TOTAL	7,207,108	8,773,640	9,147,194	8,749,406	(397,788)	-4.35
9720 MANAGEMENT INFO SERVICES	122,712	128,586	125,777	127,741	1,964	1.56
9721 DATA PROCESSING	2,634,373	2,763,015	2,894,244	2,803,634	(90,610)	-3.13
INFO SERVICES TOTAL	2,757,085	2,891,600	3,020,022	2,931,375	(88,646)	-2.94
7100 AREA II SUPT. OF SCHOOL OPERATIONS	643,441	723,976	705,675	641,554	(64,121)	-9.09
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	391,903	417,794	422,418	379,181	(43,237)	-10.24
7300 AREA I SUPT. OF SCHOOL OPERATIONS	696,276	706,830	724,792	692,928	(31,864)	-4.40
7400 AREA III SUPT. OF SCHOOL OPERATIONS	335,398	393,742	357,827	347,391	(10,436)	-2.92
AREA OFFICES TOTAL	2,067,018	2,242,341	2,210,712	2,061,053	(149,658)	-6.77
9820 COUNTYWIDE UTILITIES	2,130,238	0	277,035	670,398	393,363	141.99

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
9860 EDUCATIONAL SRVS. FACILITY	540,928	595,537	630,944	534,396	(96,548)	-15.30
9865 ESF - CENTRAL SERVICES	169,919	210,631	218,668	174,125	(44,543)	-20.37
9868 DISTRICT TELEPHONE	313,292	326,269	420,580	338,162	(82,419)	-19.60
DISTRICT OFFICES TOTAL	3,154,378	1,132,437	1,547,227	1,717,081	169,854	10.98
NON-SCHOOL TOTAL	42,729,620	38,748,648	45,265,710	44,425,074	(840,636)	-1.86
ALL SCHOOLS	257,567,920	279,863,771	280,928,251	249,567,451	(31,360,800)	-11.16
9810* INSTRUCTIONAL/OTHER	2,159,462	644	1,564,040	4,806,327	3,242,287	207.30
9815* INSTRUCTIONAL/EX ED	3,564,288	1,301,865	1,546,960	3,116,949	1,569,989	101.49
6950* DISTRICT TRANSFER	4,225,420	0	5,531,628	8,299,053	2,767,425	50.03
9810* SUPPLEMENTAL ACADEMIC INSTRUC CATEGORICAL	0	0	0	1,774,074	1,774,074	0.00
9810* K-8 SUMMER SCHOOL	828,900	0	241,791	828,900	587,109	242.82
9810* KINDERGARTEN CLASS SIZE CATEGORICAL	63,684	0	63,684	0	(63,684)	-100.00
9810* FIRST GRADE CLASS SIZE CATEGORICAL	0	0	436,049	0	(436,049)	-100.00
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	2,300,667	0	305,381	1,828,531	1,523,150	498.77
9810* PRE-K CATEGORICAL	222,698	0	55,141	457,660	402,519	729.98
9810* SCHOOL IMPROVEMENT CATEGORICAL	0	0	0	0	0	0.00
9810* REMEDIATION REDUCTION INCENTIVE CATEGORICAL	653,118	0	0	653,118	653,118	0.00
9810* FULL-SERVICE SCHOOLS	285,037	0	0	0	0	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	86,792	0	200,395	185,507	(14,888)	-7.43
9810* STAFF DEVELOPMENT CATEGORICAL	0	0	0	513,796	513,796	0.00
9810* MEDICAID REIMBURSEMENT	0	0	0	563,433	563,433	0.00
9810* CHARTER SCHOOLS	2,529,301	0	0	3,109,876	3,109,876	0.00
9810* RENT	145,000	0	8,530	145,000	136,470	1,599.90
9810* COURSE FEES	206,000	0	59,275	216,000	156,725	264.40
9810* EMPLOYMENT RELATED FEES	190,000	0	110,461	180,000	69,539	62.95
9810* MISCELLANEOUS LOCAL	260,000	0	3,064	290,000	286,936	9,365.37
9810* NEW IMPROVEMENTS	0	0	0	6,512,998	6,512,998	0.00
9810* SCHOOL RESERVE	1,200,000	0	3,943	1,500,000	1,496,057	37,943.84
9810* CHILDCARE	726,500	0	5,895	1,402,000	1,396,105	23,681.74
SCHOOLS TOTAL	277,214,788	281,166,280	291,064,489	285,950,673	(5,113,816)	-1.76

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1998-1999 ADOPTED BUDGET	1998-1999 ACTUAL EXPENDITURES	1998-1999 AMENDED BUDGET	1999-2000 TENTATIVE BUDGET	1998-1999 AMENDED VS 1999-2000 TENTATIVE	
					AMOUNT	%
9830 TRANSFER TO DEBT SERVICE	0	77,025	77,025	1,676,301	1,599,276	2,076.31
9830 TRANSFER TO TRUST & AGENCY	<u>378,490</u>	<u>368,937</u>	<u>417,322</u>	<u>432,117</u>	<u>14,795</u>	<u>3.55</u>
	378,490	445,962	494,347	2,108,418	1,614,071	326.51
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	0	50,000	50,000	0	0.00
0000 CONTINGENCIES	5,856,549	11,623,533	11,623,533	11,778,471	154,938	1.33
9810 LOSS OF FTE	1,200,000	1,200,000	2,771,121	2,771,121	0	0.00
9810 EQUIPMENT/OTHER	0	0	0	2,317,963	2,317,963	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>16,184,717</u>	<u>14,040,354</u>	<u>0</u>	<u>14,040,354</u>	<u>14,040,354</u>	<u>0.00</u>
	23,291,266	26,863,887	14,444,654	30,957,909	16,513,255	114.32
0000 UNRESERVED FUND BALANCE	3,969,250	4,044,422	0	3,993,570	3,993,570	0.00
DISTRICT TOTAL	347,583,414	351,269,200	351,269,200	367,435,644	16,166,444	4.60

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

MEMBERSHIP - K THROUGH 12

	SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
	1972-73	62,177		
	1973-74	60,064	-2,113	-2,113
	1974-75	57,234	-2,830	-4,943
	1975-76	54,337	-2,897	-7,840
	1976-77	52,656	-1,681	-9,521
	1977-78	51,039	-1,617	-11,138
	1978-79	49,731	-1,308	-12,446
	1979-80	48,520	-1,211	-13,657
	1980-81 *	46,743	-1,777	-15,434
	1981-82 *	45,548	-1,195	-16,629
	1982-83 *	44,386	-1,162	-17,791
A C T U A L	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 **	67,936	1,113	5,759
		1998-99 **	69,133	1,197
PROJECTED	1999-00 ***	70,269	1,136	8,092

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

- SOURCES:**
- 1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.**
 - 2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.**
 - 3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.**
 - * 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPER-INTENDENT'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 1997-98 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.**
 - *** 6. 1999-2000 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS PREPARED DECEMBER, 1998.**

STUDENT MEMBERSHIP ANALYSIS

DISTRICT WIDE

SCHOOL	ACTUAL 10/98	ACTUAL YEAR END 05/99	PROJECTED 10/99	OCTOBER 1998 VS PROJECTION
AREA I	11,927	11,957	11,854	-73
AREA II	9,425	9,582	9,200	-225
AREA III	8,412	8,476	9,200	788
AREA IV	7,635	7,764	7,597	-38
TOTAL ELEMENTARY	37,399	37,779	37,851	452
AREA I	8,698	8,090	9,312	614
AREA II	7,933	7,518	8,088	155
AREA III	7,795	7,371	7,120	-675
AREA IV	6,181	5,743	6,294	113
TOTAL SECONDARY	30,607	28,722	30,814	207
OTHER SCHOOLS	858	1,015	1,012	154
TOTAL OTHER	858	1,015	1,012	154
DISTRICT TOTAL	68,864	67,516	69,677	813
CHARTER SCHOOLS	275	258	592	317
GRAND TOTAL	69,139	67,774	70,269	1,130

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/98	ACTUAL YEAR END 05/99	PROJECTED 10/99	OCTOBER 1998 VS PROJECTION
ELEMENTARY				
COLUMBIA	797	807	764	-33
DISCOVERY	1,152	1,140	1,156	4
GEMINI	697	717	702	5
INDIALANTIC	812	816	821	9
JUPITER	783	796	803	20
LOCKMAR	1,022	1,026	998	-24
MCAULIFFE	936	959	900	-36
MEADOWLANE	959	953	914	-45
PALM BAY	847	840	840	-7
PORT MALABAR	975	972	972	-3
RIVIERA	801	828	791	-10
TURNER	808	782	821	13
UNIVERSITY PARK	609	581	597	-12
WESTSIDE	729	740	775	46
TOTAL - ELEMENTARY	11,927	11,957	11,854	-73
SECONDARY				
BAYSIDE	953	875	1,452	499
CENTRAL	1,651	1,543	1,190	-461
MELBOURNE	1,637	1,501	2,340	703
PALM BAY	2,340	2,126	2,213	-127
SOUTHWEST	1,349	1,283	1,387	38
STONE	768	762	730	-38
TOTAL - SECONDARY	8,698	8,090	9,312	614
AREA TOTAL	20,625	20,047	21,166	541

STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/98	ACTUAL YEAR END 05/99	PROJECTED 10/99	OCTOBER 1998 VS PROJECTION
ELEMENTARY				
APOLLO	868	884	900	32
ATLANTIS	701	735	745	44
CHALLENGER	615	642	656	41
COQUINA	394	379	446	52
ENTERPRISE	938	942	884	-54
IMPERIAL ESTATES	625	632	620	-5
MIMS	604	628	626	22
OAK PARK	954	964	942	-12
CENTRAL PINE GROVE	18	15	22	4
SOUTH PINE GROVE	46	52	38	-8
PINEWOOD	527	533	528	1
RIVERVIEW	682	712	550	-132
SOUTH LAKE	663	646	640	-23
TOTAL - ELEMENTARY	7,635	7,764	7,597	-38
SECONDARY				
ASTRONAUT	1,484	1,359	1,451	-33
JACKSON	675	661	645	-30
MADISON	828	762	840	12
SPACE COAST	1,100	1,063	1,201	101
TITUSVILLE	2,094	1,898	2,157	63
TOTAL - SECONDARY	6,181	5,743	6,294	113

AREA TOTAL	13,816	13,507	13,891	75
=====				

STUDENT MEMBERSHIP ANALYSIS
OTHER CENTERS AND CHARTER SCHOOLS

SCHOOL	ACTUAL 10/98	ACTUAL YEAR END 05/99	PROJECTED 10/99	OCTOBER 1998 VS PROJECTION
<u>OTHER SCHOOLS</u>				
BREVARD COUNTY JAIL	26	13	18	-8
COGSWELL OFFSITE	21	84	30	9
CROSSWINDS	15	16	15	0
DETENTION CENTER	79	33	83	4
DEVEREUX HOSPITAL	150	135	160	10
DRUG FREE LIVING CENTER	12	19	15	3
EARLY INTERVENTION	45	48	45	0
HALFWAY HOUSE	17	20	22	5
INFANTS AND TODDLERS	44	53	43	-1
MEADOWLANE OFFSITE	51	148	55	4
MEADOWLANE R.O.P.E.S.	56	75	125	69
NORMANDY-DEVEREUX	36	46	55	19
OUTWARD BOUND	20	2	18	-2
PRE-KINDERGARTEN	143	144	145	2
SPACE COAST MARINE	33	31	30	-3
STEVENSON R.O.P.E.S.	84	85	125	41
WHISPERING HILLS OFFSITE	26	63	28	2
TOTAL - OTHER	858	1,015	1,012	154
<u>CHARTER SCHOOLS</u>				
EDUCATIONAL HORIZONS	6	11	25	19
EXPLORER	147	131	200	53
MILESTONES	32	27	66	34
PALM BAY ACADEMY	90	89	125	35
ODYSSEY	0	0	96	96
SCULPTOR	0	0	80	80
TOTAL - CHARTER	275	258	592	317

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1994-95 THROUGH 1999-2000 PROJECTED**

PROGRAM	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 DOE	1998-99 ESTIMATED	1999-2000 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	514.61	571.91	594.75	#	#	#
TRAINABLE MENTALLY HANDICAP'D	187.61	191.80	183.54	#	#	#
PHYSICALLY HANDICAPPED	139.09	132.56	102.57	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	21.17	24.10	26.73	#	#	#
SPEECH/HEARING & LANG. P/T	266.63	222.20	209.67	#	#	#
SPEECH/HEARING & LANGUAGE	173.41	334.79	343.10	#	#	#
VISUALLY HANDICAPPED P/T	3.49	4.12	3.17	#	#	#
VISUALLY HANDICAPPED	8.84	7.33	3.98	#	#	#
EMOTIONALLY HANDICAPPED P/T	18.48	28.49	24.51	#	#	#
EMOTIONALLY HANDICAPPED	328.64	354.33	438.06	#	#	#
SPECIFIC LRNG. DISABILITY P/T	827.59	866.74	847.12	#	#	#
SPECIFIC LRNG. DISABILITY	1,485.12	1,518.49	1,409.00	#	#	#
GIFTED P/T	939.48	940.36	964.90	#	#	#
HOSPITAL/HOMEBOUND	23.48	26.62	28.04	#	#	#
PROFOUNDLY HANDICAPPED	281.07	313.48	316.33	#	#	#
SUPPORT LEVEL 1	#	#	#	9,311.90	9,185.46	9,220.52
SUPPORT LEVEL 2	#	#	#	4,220.48	4,033.55	4,449.09
SUPPORT LEVEL 3	#	#	#	1,092.37	1,137.10	1,126.23
SUPPORT LEVEL 4	#	#	#	516.38	553.23	569.94
SUPPORT LEVEL 5	#	#	#	215.00	203.99	214.14
TOTAL - EXCEPTIONAL	5,218.71	5,537.32	5,495.47	15,356.13	15,113.33	15,579.92
BUSINESS & OFFICE	517.62	556.53	612.67	#	#	#
DISTRIBUTIVE	130.14	155.54	95.18	#	#	#
DIVERSIFIED	203.97	234.30	289.12	#	#	#
HEALTH	102.38	85.66	103.25	#	#	#
PUBLIC SERVICE	-	7.84	12.42	#	#	#
HOME ECONOMICS	372.04	377.37	401.50	#	#	#
INDUSTRIAL	584.37	568.70	627.08	#	#	#
EXPLORATORY	812.58	854.17	847.36	#	#	#
TOTAL - VOCATIONAL	2,723.10	2,840.11	2,988.58	2,493.48	2,068.08	2,076.45
ADULT BASIC	248.97	268.36	265.19	@	@	@

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1994-95 THROUGH 1999-2000 PROJECTED**

PROGRAM	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 DOE	1998-99 ESTIMATED	1999-2000 PROJECTED
ADULT SECONDARY	717.15	821.20	781.57	@	@	@
ADULT HANDICAPPED	293.61	337.08	340.88	@	@	@
TOTAL - ADULT	1,259.73	1,426.64	1,387.64	-	-	-
BASIC K - 3	20,437.83	20,067.06	20,016.79	17,184.35	16,892.07	16,718.22
BASIC 4 - 8	21,626.30	21,583.44	21,972.83	18,382.22	19,305.87	20,287.63
BASIC 9 - 12	12,682.51	13,075.85	13,359.21	12,043.47	12,583.68	13,356.86
* ESOL	1,708.13	1,962.04	1,936.96	2,065.24	1,940.79	418.85
TOTAL BASIC	56,454.77	56,688.39	57,285.79	49,675.28	50,722.41	50,781.56
GRAND TOTAL	65,656.31	66,492.46	67,157.48	67,524.89	67,903.82	68,437.93

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

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE NEW ESE FUNDING MATRIX
@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

SOURCE: 1998-99 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 1998
1999-00 COLUMN FROM APPROVED ESTIMATING CONFERENCE MARCH, 1999

**WEIGHTED FTE
BY PROGRAM CATEGORY
1994-95 THROUGH 1999-2000 PROJECTED**

PROGRAM	1999-2000	1994-95	1995-96	1996-97	1997-98	1998-99	1999-2000
	WEIGHTS	DOE	DOE	DOE	DOE	ESTIMATED	PROJECTED
EDUCABLE MENTALLY HANDICAP'D	0.000	1,145.52	1,255.34	1,177.01	#	#	#
TRAINABLE MENTALLY HANDICAP'D	0.000	550.45	570.99	570.99	#	#	#
PHYSICALLY HANDICAPPED	0.000	456.91	435.46	319.10	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	0.000	248.94	312.60	339.20	#	#	#
SPEECH/HEARING & LANG. P/T	0.000	1,416.34	1,180.55	1,118.17	#	#	#
SPEECH/HEARING & LANGUAGE	0.000	538.09	1,001.69	952.79	#	#	#
VISUALLY HANDICAPPED P/T	0.000	56.43	68.75	54.11	#	#	#
VISUALLY HANDICAPPED	0.000	40.29	34.16	21.23	#	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	71.31	110.48	105.07	#	#	#
EMOTIONALLY HANDICAPPED	0.000	900.47	974.76	1,216.49	#	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	2,289.11	2,400.00	2,352.45	#	#	#
SPECIFIC LRNG. DISABILITY	0.000	2,879.65	2,915.50	2,788.41	#	#	#
GIFTED P/T	0.000	1,676.97	1,642.81	1,649.98	#	#	#
HOSPITAL/HOMEBOUND	0.000	295.99	333.34	355.83	#	#	#
PROFOUNDLY HANDICAPPED	0.000	1,234.18	1,365.83	1,356.11	#	#	#
SUPPORT LEVEL 1	1.341	#	#	#	12,439.49	12,317.70	12,364.72
SUPPORT LEVEL 2	2.072	#	#	#	8,674.97	8,357.52	9,218.51
SUPPORT LEVEL 3	3.287	#	#	#	3,580.53	3,737.65	3,701.92
SUPPORT LEVEL 4	4.101	#	#	#	2,150.65	2,268.80	2,337.32
SUPPORT LEVEL 5	6.860	#	#	#	1,496.99	1,399.37	1,469.00
TOTAL - EXCEPTIONAL		13,800.65	14,602.26	14,376.94	28,342.63	28,081.04	29,091.47
BUSINESS & OFFICE	1.211	647.03	697.89	764.61	#	#	#
DISTRIBUTIVE	1.211	148.36	182.92	111.74	#	#	#
DIVERSIFIED	1.211	251.09	290.77	356.20	#	#	#
HEALTH	1.211	137.70	115.38	137.63	#	#	#
PUBLIC SERVICE	1.211	-	8.44	13.90	#	#	#
HOME ECONOMICS	1.211	466.54	480.01	512.72	#	#	#
INDUSTRIAL	1.211	1,027.32	1,003.19	1,093.00	#	#	#
EXPLORATORY	1.211	992.97	1,037.82	1,015.14	#	#	#
TOTAL - VOCATIONAL		3,671.01	3,816.42	4,004.94	3,153.92	2,564.42	2,514.58
ADULT BASIC	0.000	178.76	205.56	212.68	@	@	@

**WEIGHTED FTE
BY PROGRAM CATEGORY
1994-95 THROUGH 1999-2000 PROJECTED**

PROGRAM	1999-2000 WEIGHTS	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 DOE	1998-99 ESTIMATED	1999-2000 PROJECTED
ADULT SECONDARY	0.000	562.96	700.48	626.82	@	@	@
ADULT HANDICAPPED	0.000	273.94	335.06	327.93	@	@	@
TOTAL - ADULT		1,015.66	1,241.10	1,167.43	-	-	-
BASIC K - 3	1.057	21,318.99	21,276.60	21,415.95	18,112.30	17,854.92	17,671.16
BASIC 4 - 8	1.000	22,062.77	22,196.04	22,630.57	18,380.54	19,305.87	20,287.63
BASIC 9 - 12	1.115	15,530.64	15,886.98	16,139.87	14,112.25	14,320.23	14,892.90
* ESOL	1.211	2,756.52	2,854.98	2,783.41	2,779.27	2,578.23	507.23
TOTAL BASIC		61,668.92	62,214.60	62,969.80	53,384.36	54,059.25	53,358.91
** GRAND TOTAL		77,160.55	80,247.97	82,066.86	85,073.87	84,922.15	85,182.41

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

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

GRADES 9-12 EDUCATIONAL ALTERNATIVES: 1.115

INTENSIVE ENGLISH - ESOL GRADES K-12: 1.211

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE NEW ESE FUNDING MATRIX

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

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

SOURCE: 1998-99 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 1999

1999-2000 COLUMN FROM APPROVED ESTIMATING CONFERENCE MARCH, 1999

SPECIAL REVENUE FUND BUDGET

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

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

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

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

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1999-2000
PROJECTED REVENUE

NO.	DESCRIPTION	1998-1999 ACTUAL REVENUE	1999-2000 PROJECTED REVENUE	DIFFERENCE
<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	496,195	448,000	-48,195
3190	OTHER FEDERAL DIRECT	543,277	425,385	-117,892
	TOTAL FEDERAL DIRECT	<u>1,039,472</u>	<u>873,385</u>	<u>-166,087</u>
<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	VOCATIONAL EDUCATION	458,060	457,113	-947
3230	EDUCATION FOR THE HANDICAPPED	6,485,734	6,674,676	188,942
3241	TITLE 1	7,284,218	6,847,266	-436,952
3270	TITLE VI	412,146	425,000	12,854
3290	TITLE II	280,181	235,000	-45,181
3290	DRUG FREE SCHOOLS	327,945	392,000	64,055
3290	CHARTER SCHOOLS	206,000	250,000	44,000
3290	OTHER	782,000	555,500	-226,500
	TOTAL FEDERAL THROUGH STATE	<u>16,236,284</u>	<u>15,836,555</u>	<u>-399,729</u>
<u>STATE AND OTHER SOURCES</u>				
3335	DIAGNOSTIC & RESOURCE	101,506	80,500	-21,006
3339	OTHER STATE	0	35,000	35,000
3490	OTHER MISCELLANEOUS	0	115,000	115,000
	TOTAL STATE AND OTHER SOURCES	<u>101,506</u>	<u>230,500</u>	<u>128,994</u>
	TOTAL SPECIAL REVENUE - OTHER	<u>17,377,262</u>	<u>16,940,440</u>	<u>-436,822</u>
<u>FOOD SERVICES</u>				
	REVENUE	18,230,267	18,349,030	118,763
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	1,009,717	1,062,921	53,204
	UNRESERVED	3,384,448	4,421,403	1,036,955
	TOTAL FUND BALANCE	<u>4,394,165</u>	<u>5,484,324</u>	<u>1,090,159</u>
	TOTAL FOOD SERVICE	<u>22,624,432</u>	<u>23,833,354</u>	<u>1,208,922</u>
	GRAND TOTAL	<u>40,001,694</u>	<u>40,773,794</u>	<u>772,100</u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1999-2000
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1998-1999 ACTUAL EXPENDITURES	1999-2000 TENTATIVE BUDGET	DIFFERENCE
121	TEACHER SALARY	6,303,211	6,973,898	670,687
111	ADMINISTRATIVE SALARY	506,133	488,900	-17,233
123	SUPPLEMENTS	142,319	155,000	12,681
161	HOURLY SALARY	1,341,095	1,384,967	43,872
141	SUBSTITUTE SALARY	89,634	115,000	25,366
191	TEMPORARY SALARY	38,356	168,483	130,127
	SALARIES TOTAL	<u>8,420,748</u>	<u>9,286,248</u>	<u>865,500</u>
210	RETIREMENT	1,352,803	948,468	-404,335
220	FICA	626,954	710,375	83,421
231	LIFE INSURANCE	16,133	16,863	730
232	HOSPITALIZATION	422,770	450,245	27,475
236	OPTION 3	60,044	61,955	1,911
237	VISION	12,366	12,800	434
241	WORKER'S COMPENSATION	89,925	88,030	-1,895
	FRINGE TOTAL	<u>2,580,995</u>	<u>2,288,736</u>	<u>-292,259</u>
312	PROFESSIONAL/TECHNICAL	1,719,492	1,406,628	-312,864
315	TUITION REIMBURSEMENT	2,982	3,000	18
331	TRAVEL - IN COUNTY	86,037	70,565	-15,472
332	TRAVEL - OUT OF COUNTY	424,857	377,815	-47,042
352	REPAIR - MAINTENANCE	22,978	12,400	-10,578
360	RENTALS	9,868	32,956	23,088
372	TELEPHONE	6,341	6,500	159
373	POSTAGE	10,343	10,177	-166
374	TELEPHONE EQUIPMENT	4,746	4,021	-725
391	PRINTING	56,852	53,404	-3,448
393	DRY CLEANING	0	1,815	1,815
397	ISOLATED TRANSPORTATION	2,216	2,500	284
	PURCHASED SERVICES TOTAL	<u>2,346,712</u>	<u>1,981,781</u>	<u>-364,931</u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1999-2000
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	1998-1999 ACTUAL EXPENDITURES	1999-2000 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	6,689,758	6,447,311	-242,447
5200	EXCEPTIONAL EDUCATION	1,087,519	904,695	-182,824
5300	VOCATIONAL EDUCATION	281,614	290,000	8,386
5400	ADULT EDUCATION	63,371	81,160	17,789
5500	NON - FEFP	386,655	325,000	-61,655
	INSTRUCTIONAL TOTAL	8,508,917	8,048,166	-460,751
6110	ATTENDANCE/SOCIAL WORK	368,882	398,000	29,118
6120	GUIDANCE	124,275	127,250	2,975
6130	HEALTH	590,731	552,530	-38,201
6140	PSYCHOLOGICAL SERVICES	483,524	695,500	211,976
6150	PARENT INVOLVEMENT	230,924	235,000	4,076
6200	INSTRUCTIONAL MEDIA	78,685	80,500	1,815
6300	INSTRUCTIONAL CURRICULUM	4,435,701	4,227,585	-208,116
6400	INSTRUCTIONAL STAFF TRAINING	1,997,528	1,969,409	-28,119
	INSTRUCTIONAL SUPPORT TOTAL	8,310,250	8,285,774	-24,476
7200	GENERAL ADMINISTRATION	304,778	305,000	222
7300	SCHOOL ADMINISTRATION	16,383	85,000	68,617
7400	FACILITIES	17,009	0	-17,009
7700	CENTRAL SERVICES	1,130	0	-1,130
7800	TRANSPORTATION	153,283	148,000	-5,283
7900	UTILITY/CUSTODIAL	10,820	10,000	-820
9100	COMMUNITY SERVICES	31,440	35,000	3,560
9200	DEBT SERVICE	23,252	23,500	248
	GENERAL SUPPORT TOTAL	558,095	606,500	48,405
	TOTAL EXPENDITURES	17,377,262	16,940,440	-436,822

Food Service Budget

Fiscal year 1999-2000
PROJECTED REVENUE

Object	Description	1998-1999 Actual Revenue	1999-2000 Projected Revenue	Difference
<u>Federal through State Sources</u>				
3260	Other Federal (98/99 SNB)	\$ -	\$ -	\$ -
3261	Federal lunch reimbursement	5,574,561	5,630,307	55,746
3262	Federal breakfast reimbursement	913,657	922,794	9,137
3265	Federal commodity	1,279,354	1,292,148	12,794
3266	Cash in lieu of commodity	-	-	-
3267	Summer feeding program	-	-	-
	Total federal through state	\$ 7,767,572	\$ 7,845,248	\$ 77,676
<u>State and other sources</u>				
3338	State supplement (lunch & breakfast)	\$ 386,424	\$ 386,424	\$ -
3399	Other Misc State Revenue	1,804	-	-
3436	Interest	30,161	30,161	-
3451	Food sales type A	3,525,288	3,560,541	35,253
3452	Pupil breakfast	108,670	109,756	1,087
3453	Food sales adult	506,960	512,030	5,070
3454	Student a la carte	5,699,398	5,699,398	-
3455	Food sales adult a la carte	148,157	149,638	1,482
3456	Other food sales	10,440	10,440	-
3457	Other YMCA day care	19,113	19,113	-
3458	Other commissions	14,694	14,694	-
3490	Miscellaneous local sources	11,587	11,587	-
	Total State and Other	\$ 10,462,695	\$ 10,503,782	\$ 41,087
	Total Revenue	\$ 18,230,267	\$ 18,349,030	\$ 118,763
	Fund Balance, July 1			
	Reserve for Equipment	\$ 1,009,717	\$ 1,062,921	\$ 53,204
	Unreserved	3,384,448	4,421,403	1,036,955
	Total Fund Balance	\$ 4,394,165	\$ 5,484,324	\$ 1,090,159
	GRAND TOTAL	\$ 22,624,432	\$ 23,833,354	\$ 1,208,922

Food Service Budget

Fiscal year 1999-2000

EXPENDITURES BY OBJECT

Object	Description	1998-1999 Actual Expenditures	1999-2000 Tentative Budget	Difference
111	Administrative Salary	\$ 132,447	\$ 139,069	\$ 6,622
141	Substitute Salary	10,232	10,232	-
161	Hourly Salary	5,388,551	5,657,978	269,428
181	E-A-P Salary	63,782	66,971	3,189
191	Temporary Salary	1,142	1,199	-
	Salaries Total	\$ 5,596,154	\$ 5,875,450	\$ 279,296
210	Retirement	\$ 900,292	\$ 531,244	\$ (369,048)
220	FICA	416,537	437,364	20,827
231	Life Insurance	9,642	10,693	1,051
232	Hospitalization	570,825	631,452	60,627
236	Option 3	73,176	78,183	5,007
237	Vision	17,120	16,942	(178)
241	Worker's Compensation I	3,371	3,574	203
243	Worker's Compensation III	883	927	44
244	Worker's Compensation IV	456,008	429,197	(26,811)
	Fringe Total	\$ 2,447,854	\$ 2,139,576	\$ (308,278)
312	Professional & Technical	\$ 556,721	\$ 375,000	\$ (181,721)
331	Travel - In County	45,420	36,000	(9,420)
332	Travel - Out of County	12,013	36,575	24,562
352	Repair - Maintenance	13,873	15,000	1,127
360	Rentals	1,865	1,500	(365)
374	Phone Equip. N. Re.	13,256	7,500	(5,756)
386	Recycling Charge	-	-	-
391	Printing	149	850	701
392	Contracted Services	440,873	775,000	334,127
	Purchased Services Total	\$ 1,084,169	\$ 1,247,425	\$ 163,257

Food Service Budget

Fiscal year 1999-2000
EXPENDITURES BY OBJECT

Object	Description	1998-1999 Actual Expenditures	1999-2000 Tentative Budget	Difference
511	Supplies	\$ 661,916	\$ 786,797	\$ 124,881
571	Food	4,438,452	5,473,499	1,035,047
591	Wares Replacement	47,580	25,000	(22,580)
592	Commodity Usage	\$ 1,336,393	1,349,757	13,364
	Supplies/Materials Total	<u>\$ 6,484,341</u>	<u>\$ 7,635,053</u>	<u>\$ 1,150,712</u>
622	AV Materials < \$750	\$ -	\$ -	\$ -
641	Furn/Fixt/Equip > \$750	926,037	738,732	(187,305)
642	Furn/Fixt/Equip < \$750	170,452	162,000	(8,452)
643	Computer Hardware > \$750	9,949	15,000	5,051
644	Computer Hardware < \$750	22,734	20,000	(2,734)
691	Computer Software > \$750	14,946	2,000	(12,946)
692	Computer Software < \$750	26,175	20,000	(6,175)
	Capital Outlay Total	<u>\$ 1,170,295</u>	<u>\$ 957,732</u>	<u>\$ (212,563)</u>
737	Dues/Fees	\$ 3,657	\$ 4,000	343
739	Bank Charges	322	-	-
795	Miscellaneous Charges	609	-	-
799	Federal Indirect Cost	352,709	404,476	51,767
	Other Expenditures Total	<u>\$ 357,296</u>	<u>\$ 408,476</u>	<u>\$ 51,180</u>
	Total Expenditures	<u>\$ 17,140,108</u>	<u>\$ 18,263,712</u>	<u>\$ 1,123,604</u>
	Fund Balance, June 30	<u>5,484,324</u>	<u>5,569,642</u>	<u>85,318</u>
	GRAND TOTAL	<u>\$ 22,624,432</u>	<u>\$ 23,833,354</u>	<u>\$ 1,208,922</u>

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Special Act Certificates of Indebtedness – Series 1990 Advance Refunding

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

Certificates of Participation

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

Capital Lease Obligations

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

DEBT SERVICE FUND BUDGET

REVENUES

1999-2000 BUDGET

	<u>SBE BONDS</u>	<u>SPECIAL ACT CERTIFICATES</u>	<u>C.O.P.</u>	<u>CAPITAL LEASE OBLIGATION</u>	<u>TOTAL</u>	<u>1998-99 REVENUE</u>
STATE SOURCES						
CO & DS Withheld for SBE Bonds	2,098,066				2,098,066	1,981,083
Racing Commission Funds		223,250			223,250	223,250
LOCAL SOURCES						
Investment Revenue		50,000	204,220		254,220	391,406
OTHER FINANCING SOURCES						
Transfers from Operating Fund				1,676,301	1,676,301	77,025
Transfers from Capital Projects Funds			10,659,085	831,383	11,490,468	11,397,563
Sale of Bonds						
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	2,098,066	273,250	10,863,305	2,507,684	15,742,305	14,070,327
FUND BALANCES, JULY 1						
Reserved for Debt Service	629,196	1,458,372	3,648,532	16,404	5,752,504	5,610,409
Unreserved Fund Balance						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	<u>2,727,262</u>	<u>1,731,622</u>	<u>14,511,837</u>	<u>2,524,088</u>	<u>21,494,809</u>	<u>19,680,736</u>

DEBT SERVICE FUND BUDGET

EXPENDITURES

1999-2000 BUDGET

	SBE BONDS	SPECIAL ACT CERTIFICATES	C.O.P.	CAPITAL LEASE OBLIGATION	TOTAL	1998-99 EXPENDITURES
DEBT SERVICE						
Redemption of Principal	890,000	65,000	3,710,000	1,558,838	6,223,838	4,898,783
Interest	1,235,443	130,844	7,099,085	958,965	9,424,337	8,997,226
Fees		2,500	53,500		56,000	32,223
TOTAL EXPENDITURES	2,125,443	198,344	10,862,585	2,517,803	15,704,175	13,928,232
FUND BALANCES, JUNE 30						
Reserved for Debt Service	601,819	1,533,278	3,649,252	6,285	5,790,634	5,752,504
Unreserved Fund Balance						
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	2,727,262	1,731,622	14,511,837	2,524,088	21,494,809	19,680,736

CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 1999-2000

Revenues

REVENUES	1998-1999 ACTUAL REVENUE	1999-2000 PROJECTED REVENUE	DIFFERENCE
<u>STATE SOURCES</u>			
PECO - CONSTRUCTION	2,423,928	4,336,544	1,912,616
PECO - MAINTENANCE	2,982,011	2,782,979	-199,032
CLASSROOMS FIRST PROGRAM	0	0	0
SCHOOL INFRASTRUCTURE THRIFT PROGRAM (SIT)	1,580,629	0	-1,580,629
CO & DS DISTRIBUTED TO DISTRICT	375,025	690,000	314,975
OTHER STATE	96,277	130,000	33,723
INTEREST - CO & DS	58,622	60,000	1,378
TOTAL STATE	7,516,492	7,999,523	483,031
<u>LOCAL SOURCES</u>			
SCHOOL CAPITAL OUTLAY TAX	29,233,886	30,253,943	1,020,057
INTEREST ON INVESTMENTS	2,851,826	500,000	-2,351,826
SALE OF PROPERTY	293,382	200,000	-93,382
MISCELLANEOUS LOCAL	192,423	0	-192,423
TOTAL LOCAL	32,571,517	30,953,943	-1,617,574
<u>OTHER FINANCING SOURCES</u>			
PROCEEDS FROM ISSUANCE OF RANS	25,000,000	20,000,000	-5,000,000
PROCEEDS FROM PERFORMANCE CONTRACTING	10,547,027	0	-10,547,027
STATE BOARD OF EDUCATION BOND ISSUE	1,373,881	0	-1,373,881
TRANSFER FROM DEBT SERVICE	0	0	0
TOTAL OTHER FINANCING SOURCES	36,920,908	20,000,000	-16,920,908
TOTAL REVENUE AND OTHER FINANCING SOURCES	77,008,917	58,953,466	-18,055,451
<u>FUND BALANCE - JULY 1</u>			
RESERVED FOR ENCUMBRANCES	21,048,666	13,639,255	-7,409,411
RESERVED FOR CAPITAL PROJECTS	66,557,021	47,566,600	-18,990,421
RESERVED / UNDESIGNATED	2,891,684	4,792,928	1,901,244
UNRESERVED / UNDESIGNATED	1,734,483	640,162	-1,094,321
TOTAL FUND BALANCE - JULY 1	92,231,854	66,638,945	-25,592,909
GRAND TOTAL	169,240,771	125,592,411	-43,648,360

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1999-2000
Expenditures

	ACTUAL FUND BALANCE JULY 1, 1999	1999-2000 APPROPRIATIONS	1999-2000 TENTATIVE BUDGET	1999-2000 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2000
RESERVED FOR:					
3 HIGH SCHOOL AUDITORIUMS	0	0	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS	30,321	250,000	280,321	280,321	0
EQUIPMENT - DISTRICTWIDE	7,668	500,000	507,668	507,668	0
KITCHEN EQUIPMENT	0	250,000	250,000	250,000	0
HVAC PROJECTS	375,225	2,200,000	2,575,225	2,500,000	75,225
MAJOR MAINTENANCE	65,232	1,500,000	1,565,232	1,500,000	65,232
PAVING - VARIOUS	45,842	500,000	545,842	500,000	45,842
PORTABLE LEASE	71,491	750,000	821,491	821,491	0
REMODEL/RENOVATE - VARIOUS	109,290	4,380,019	4,489,309	4,200,000	289,309
ROOFING - VARIOUS	2,162,900	0	2,162,900	500,000	1,662,900
SAFETY TO LIFE - VARIOUS	9,733	278,298	288,031	288,031	0
SCHOOL BUS REPLACEMENT	764,938	2,000,000	2,764,938	2,757,073	7,865
VEHICLES - OTHER	48,718	0	48,718	48,718	0
ROCKLEDGE HIGH SCHOOL RENOVATION	98,981	0	98,981	98,981	0
PORTABLE/ RELOCATION	51,084	200,000	251,084	251,084	0
PORTABLE/RENOVATION & REPAIR	12,332	250,000	262,332	262,332	0
HEALTH & SAFETY	1,168,498	4,000,000	5,168,498	5,168,498	0
CUSTODIAL EQUIPMENT	196,763	250,000	446,763	446,763	0
PALM BAY HIGH ROOFING	0	0	0	0	0
FAST TEAMS	180,869	750,000	930,869	930,869	0
BAYSIDE HIGH SCHOOL	37,273	0	37,273	37,273	0
WESTSIDE ELEMENTARY	209,433	0	209,433	209,433	0
NEW SHERWOOD ELEMENTARY	0	0	0	0	0
MAINTENANCE PROJECTS	0	2,504,681	2,504,681	2,504,681	0
SCHOOL/COMMUNITY PROJECTS	21,465	0	21,465	21,465	0
STONE JR HIGH ROOF REPLACEMENT	133,997	0	133,997	133,997	0
LONGLEAF ELEMENTARY	104,045	0	104,045	104,045	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	351,025	0	351,025	351,025	0
ATHLETIC FACILITIES ENHANCEMENTS	27,699	150,000	177,699	177,699	0
WESTSHORE JR / SR HIGH RENOVATION	224,858	0	224,858	224,858	0
VOCATIONAL EDUCATION LAB EQUIPMENT	503,121	0	503,121	503,121	0
MERRITT ISLAND HIGH RE-ROOF	87,174	0	87,174	87,174	0
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	5,126,305	0	5,126,305	5,000,000	126,305
MCNAIR MIDDLE RE-ROOF	937	0	937	937	0
TROPICAL ELEMENTARY RE-ROOF	16,099	0	16,099	16,099	0
COCOA BEACH HIGH RE-ROOF	7,053	0	7,053	7,053	0
TITUSVILLE HIGH RE-ROOF	4,324	0	4,324	4,324	0
ASTRONAUT HIGH RE-ROOF	201,770	0	201,770	201,770	0
WESTSHORE JR / SR HIGH RE-ROOF	176,028	0	176,028	176,028	0
OAK PARK ELEMENTARY RE-ROOF	149,039	0	149,039	149,039	0
SATELLITE HIGH RE-ROOF	218,276	0	218,276	218,276	0
COQUINA ELEMENTARY RE-ROOF	166,289	0	166,289	166,289	0
GARDENDALE ELEMENTARY RE-ROOF	92,671	0	92,671	92,671	0
MELBOURNE HIGH RE-ROOF	945,194	0	945,194	850,000	95,194
SOUTH PINE GROVE RE-ROOF	133,685	0	133,685	133,685	0
RIVERVIEW ELEMENTARY RE-ROOF	554,760	0	554,760	500,000	54,760
ROCKLEDGE HIGH RE-ROOF	785,494	0	785,494	750,000	35,494
CAPEVIEW ELEMENTARY RE-ROOF	919,125	0	919,125	850,000	69,125
DELAURA JR HIGH RE-ROOF	926,959	0	926,959	875,000	51,959
CREEL ELEMENTARY RE-ROOF	350,135	0	350,135	350,135	0
APOLLO ELEMENTARY RE-ROOFING	152,382	0	152,382	152,382	0
SURFSIDE ELEMENTARY RE-ROOF	228,648	0	228,648	228,648	0
FAIRGLEN ELEMENTARY RE-ROOF	136,421	0	136,421	136,421	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1999-2000
Expenditures

	ACTUAL FUND BALANCE JULY 1, 1999	1999-2000 APPROPRIATIONS	1999-2000 TENTATIVE BUDGET	1999-2000 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2000
PINEWOOD ELEMENTARY RE-ROOF	107,331	0	107,331	107,331	0
KENNEDY MIDDLE RE-ROOF	1,541,554	0	1,541,554	1,250,000	291,554
EDGEWOOD JR HIGH RE-ROOF	1,062,580	0	1,062,580	950,000	112,580
GOLFVIEW ELEMENTARY RE-ROOF	1,059,582	0	1,059,582	950,000	109,582
OLD MEADOWLANE RE-ROOF	1,090,422	0	1,090,422	950,000	140,422
WHISPERING HILLS RE-ROOF	454,899	0	454,899	454,899	0
ROCKLEDGE ELEMENTARY RE-ROOF	157,335	0	157,335	157,335	0
RIVERVIEW ANNEX RE-ROOF	186,988	0	186,988	186,988	0
FREEDOM 7 RE-ROOF	570,327	0	570,327	570,327	0
STONE JR HIGH HVAC UPGRADE	1,617,359	0	1,617,359	1,500,000	117,359
PEST CONTROL TENTING	9,295	0	9,295	9,295	0
ASBESTOS REMOVAL PROJECTS	98,771	0	98,771	98,771	0
RIVERVIEW KITCHEN ADDITION	11,662	0	11,662	11,662	0
ROY ALLEN KITCHEN ADDITION	88,106	0	88,106	88,106	0
MHS - KITCHEN RENOVATION	0	0	0	0	0
RALPH WILLIAMS ELEMENTARY	3,158,195	0	3,158,195	3,158,195	0
NEW ELEMENTARY - PALM BAY AREA	10,213,994	0	10,213,994	9,250,000	963,994
EAU GALLIE HIGH ADDITION	4,307,597	0	4,307,597	4,307,597	0
MHS - PHASE III NEW ADDITION	1,876,656	0	1,876,656	1,876,656	0
BAYSIDE - PHASE II NEW ADDITION	7,834,082	0	7,834,082	7,150,000	684,082
THS - PHASE III NEW ADDITION	966,208	0	966,208	966,208	0
PALM BAY HIGH - NEW PROGRAM SPACE (STADIUM)	6,532	0	6,532	6,532	0
PALM BAY HIGH - CLASSROOM ADDITION	15,847	0	15,847	15,847	0
BUS PARKING AREA - WESTSIDE SITE	200,000	0	200,000	200,000	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	862,420	0	862,420	0	862,420
BUS MAINTENANCE BUILDING - STONE	108,933	0	108,933	108,933	0
LOCKER ROOM UPGRADES AT SECONDARY SCHLS	85,134	0	85,134	85,134	0
PBHS - COVERED EATING / GATHERING AREA	0	0	0	0	0
TECHNOLOGY ENHANCEMENTS - 19 SITES	14,571	0	14,571	14,571	0
ENERGY SAVINGS PROGRAM	1,774,842	0	1,774,842	1,774,842	0
GRADE CONFIGURATION IMPROVEMENT	526,764	0	526,764	526,764	0
NORMANDY RENOVATION	13,289	0	13,289	13,289	0
9th GRADE UPGRADES - VARIOUS	0	500,000	500,000	500,000	0
WESTSHORE ATHLETIC / P.E. FIELDS	0	250,000	250,000	250,000	0
NEW ELEM SCHOOLS OF CHOICE / BLDG UPGRADES	2,700,000	0	2,700,000	2,200,000	500,000
LEGAL ADVERTISEMENTS	93,011	0	93,011	93,011	0
TOTALS BEFORE TRANSFERS AND OTHER USES	61,205,855	21,462,998	82,668,853	76,307,650	6,361,203
RAN PRINCIPAL REPAYMENT	0	25,000,000	25,000,000	25,000,000	0
RAN INTEREST PAYMENT	0	1,000,000	1,000,000	1,000,000	0
TRANSFER - DEBT SERVICE FOR COP PAYMENTS	0	11,490,468	11,490,468	11,490,468	0
TOTALS AFTER TRANSERS AND OTHER USES	61,205,855	58,953,466	120,159,321	113,798,118	6,361,203
RESERVED / UNDESIGNATED	4,792,928	0	4,792,928	0	4,792,928
UNRESERVED / UNDESIGNATED	640,162	0	640,162	0	640,162
GRAND TOTAL	66,638,945	58,953,466	125,592,411	113,798,118	11,794,293

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1999-2000
Tentative Budget by Major Funding Source

	1999-00 TENTATIVE BUDGET	1999-2000 TAX LEVY	PRIOR YEAR'S TAX LEVY	1999-2000 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:	0	0	0	0	0	0	0
3 HIGH SCHOOL AUDITORIUMS	0	0	0	0	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS EQUIPMENT - DISTRICTWIDE	280,321	0	14,544	250,000	15,777	0	0
KITCHEN EQUIPMENT	507,668	500,000	7,668	0	0	0	0
HVAC PROJECTS	250,000	250,000	0	0	0	0	0
MAJOR MAINTENANCE	2,575,225	2,200,000	375,225	0	0	0	0
PAVING - VARIOUS	1,565,232	1,500,000	65,232	0	0	0	0
PORTABLE LEASE	545,842	300,000	29,517	0	0	0	216,325
REMODEL/RENOVATE - VARIOUS	821,491	750,000	71,491	0	0	0	0
ROOFING - VARIOUS	4,489,309	2,113,475	109,290	2,036,544	0	0	230,000
SAFETY TO LIFE - VARIOUS	2,162,900	0	108,940	0	0	0	2,053,960
SCHOOL BUS REPLACEMENT VEHICLES - OTHER	288,031	0	0	278,298	9,733	0	0
ROCKLEDGE HIGH SCHOOL RENOVATION	2,764,938	2,000,000	764,938	0	0	0	0
PORTABLE/RELOCATION	48,718	0	0	0	0	0	48,718
PORTABLE/RENOVATION & REPAIR	98,981	0	10,158	0	88,823	0	0
HEALTH & SAFETY	251,084	200,000	51,084	0	0	0	0
CUSTODIAL EQUIPMENT	262,332	250,000	12,332	0	0	0	0
PALM BAY HIGH ROOFING	5,168,498	2,200,000	435,997	1,800,000	732,501	0	0
FAST TEAMS	446,763	250,000	196,763	0	0	0	0
BAYSIDE HIGH SCHOOL	0	0	0	0	0	0	0
WESTSIDE ELEMENTARY	930,869	750,000	171,359	0	3,897	0	5,613
NEW SHERWOOD ELEMENTARY	37,273	0	0	0	0	37,273	0
MAINTENANCE PROJECTS	209,433	0	0	0	0	209,433	0
SCHOOL/COMMUNITY PROJECTS	0	0	0	0	0	0	0
STONE JR HIGH ROOF REPLACEMENT	2,504,681	0	0	2,504,681	0	0	0
LONGLEAF ELEMENTARY	21,465	0	21,465	0	0	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	133,997	0	133,997	0	0	0	0
ATHLETIC FACILITIES ENHANCEMENTS	104,045	0	0	0	0	104,045	0
WESTSHORE JR / SR HIGH RENOVATION	351,025	0	349,065	0	0	0	1,960
VOCATIONAL EDUCATION LAB EQUIPMENT	177,699	0	27,699	0	0	0	150,000
MERRITT ISLAND HIGH RE-ROOF	224,858	0	0	0	66,244	0	158,614
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	503,121	0	489,204	0	0	0	13,917
MCNAIR MIDDLE RE-ROOF	87,174	0	0	0	0	0	87,174
TROPICAL ELEMENTARY RE-ROOF	5,126,305	0	0	0	0	0	5,126,305
COCOA BEACH HIGH RE-ROOF	937	0	0	0	0	0	937
TITUSVILLE HIGH RE-ROOF	16,099	0	0	0	0	0	16,099
ASTRONAUT HIGH RE-ROOF	7,053	0	0	0	0	0	7,053
WESTSHORE JR / SR HIGH RE-ROOF	4,324	0	0	0	0	0	4,324
OAK PARK ELEMENTARY RE-ROOF	201,770	0	0	0	0	0	201,770
SATELLITE HIGH RE-ROOF	176,028	0	0	0	0	0	176,028
COQUINA ELEMENTARY RE-ROOF	149,039	0	0	0	0	0	149,039
GARDENDALE ELEMENTARY RE-ROOF	218,276	0	0	0	0	0	218,276
MELBOURNE HIGH RE-ROOF	166,289	0	0	0	0	0	166,289
SOUTH PINE GROVE RE-ROOF	92,671	0	0	0	0	0	92,671
RIVERVIEW ELEMENTARY RE-ROOF	945,194	0	0	0	0	0	945,194
ROCKLEDGE HIGH RE-ROOF	133,685	0	0	0	0	0	133,685
CAPEVIEW ELEMENTARY RE-ROOF	554,760	0	0	0	0	0	554,760
DELAURA JR HIGH RE-ROOF	785,494	0	0	0	0	0	785,494
CREEL ELEMENTARY RE-ROOF	919,125	0	0	0	0	0	919,125
APOLLO ELEMENTARY RE-ROOFING	926,959	0	0	0	0	0	926,959
SURFSIDE ELEMENTARY RE-ROOF	350,135	0	0	0	0	0	350,135
	152,382	0	0	0	0	0	152,382
	228,648	0	0	0	0	0	228,648

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1999-2000
Tentative Budget by Major Funding Source

	1999-00 TENTATIVE BUDGET	1999-2000 TAX LEVY	PRIOR YEAR'S TAX LEVY	1999-2000 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
FAIRGLEN ELEMENTARY RE-ROOF	136,421	0	0	0	0	0	136,421
PINEWOOD ELEMENTARY RE-ROOF	107,331	0	0	0	0	0	107,331
KENNEDY MIDDLE RE-ROOF	1,541,554	0	0	0	0	0	1,541,554
EDGEWOOD JR HIGH RE-ROOF	1,062,580	0	0	0	0	0	1,062,580
GOLFVIEW ELEMENTARY RE-ROOF	1,059,582	0	0	0	0	0	1,059,582
OLD MEADOWLANE RE-ROOF	1,090,422	0	0	0	0	0	1,090,422
WHISPERING HILLS RE-ROOF	454,899	0	0	0	0	0	454,899
ROCKLEDGE ELEMENTARY RE-ROOF	157,335	0	0	0	0	0	157,335
RIVERVIEW ANNEX RE-ROOF	186,988	0	0	0	0	0	186,988
FREEDOM 7 RE-ROOF	570,327	0	0	0	0	0	570,327
STONE JR HIGH HVAC UPGRADE	1,617,359	0	0	0	0	0	1,617,359
PEST CONTROL TENTING	9,295	0	9,295	0	0	0	0
ASBESTOS REMOVAL PROJECTS	98,771	0	98,771	0	0	0	0
RIVERVIEW KITCHEN ADDITION	11,662	0	0	0	0	0	11,662
ROY ALLEN KITCHEN ADDITION	88,106	0	0	0	0	0	88,106
MHS - KITCHEN RENOVATION	0	0	0	0	0	0	0
RALPH WILLIAMS ELEMENTARY	3,158,195	0	0	0	0	0	3,158,195
NEW ELEMENTARY - PALM BAY AREA	10,213,994	0	0	0	0	0	10,213,994
EAU GALLIE HIGH ADDITION	4,307,597	0	0	0	0	0	4,307,597
MHS - PHASE III NEW ADDITION	1,876,656	0	0	0	0	0	1,876,656
BAYSIDE - PHASE II NEW ADDITION	7,834,082	0	0	0	0	0	7,834,082
THS - PHASE III NEW ADDITION	966,208	0	0	0	0	0	966,208
PALM BAY HIGH - NEW PROGRAM SPACE (STADIUM)	6,532	0	0	0	3,144	0	3,388
PALM BAY HIGH - CLASSROOM ADDITION	15,847	0	0	0	0	0	15,847
BUS PARKING AREA - WESTSIDE SITE	200,000	0	0	0	200,000	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	862,420	0	0	0	290,495	0	571,925
BUS MAINTENANCE BUILDING - STONE	108,933	0	0	0	108,933	0	0
LOCKER ROOM UPGRADES AT SECONDARY SCHLS	85,134	0	85,134	0	0	0	0
PBHS - COVERED EATING / GATHERING AREA	0	0	0	0	0	0	0
TECHNOLOGY ENHANCEMENTS - 19 SITES	14,571	0	14,571	0	0	0	0
ENERGY SAVINGS PROGRAM	1,774,842	0	0	0	0	0	1,774,842
GRADE CONFIGURATION IMPROVEMENT	526,764	0	511,930	0	14,834	0	0
NORMANDY RENOVATION	13,289	0	13,289	0	0	0	0
9th GRADE UPGRADES - VARIOUS	500,000	0	0	0	0	0	500,000
WESTSHORE ATHLETIC / P.E. FIELDS	250,000	0	0	250,000	0	0	0
NEW ELEM SCHOOLS OF CHOICE / BLDG UPGRADES	2,700,000	0	0	0	0	0	2,700,000
LEGAL ADVERTISEMENTS	93,011	0	0	0	0	0	93,011
TOTALS BEFORE TRANSFERS AND OTHER USES	82,668,853	13,263,475	4,178,958	7,119,523	1,534,381	350,751	56,221,765
RAN PRINCIPAL REPAYMENT	25,000,000	5,000,000	0	0	0	0	20,000,000
RAN INTEREST PAYMENT	1,000,000	1,000,000	0	0	0	0	0
TRANSFER - DEBT SERVICE FOR COP PAYMENTS	11,490,468	11,490,468	0	0	0	0	0
TOTALS AFTER TRANSERS AND OTHER USES	120,159,321	30,753,943	4,178,958	7,119,523	1,534,381	350,751	76,221,765
RESERVED / UNDESIGNATED	4,792,928	0	498,962	0	251,752	4,042,214	0
UNRESERVED / UNDESIGNATED	640,162	0	0	0	0	0	640,162
GRAND TOTAL	125,592,411	30,753,943	4,677,920	7,119,523	1,786,133	4,392,965	76,861,927

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1999-2000
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-99	ACTUAL FUNDS AVAILABLE 6-30-99	ACTUAL FUND BALANCE 6-30-99
RESERVED FOR:			
3 HIGH SCHOOL AUDITORIUMS	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS	13,109	17,212	30,321
EQUIPMENT - DISTRICTWIDE	6,979	689	7,668
HVAC PROJECTS	296,857	78,368	375,225
MAJOR MAINTENANCE	57,307	7,925	65,232
PAVING - VARIOUS	21,374	24,468	45,842
PORTABLE LEASE	6,712	64,779	71,491
REMODEL/RENOVATE - VARIOUS	106,021	3,269	109,290
ROOFING - VARIOUS	0	2,162,900	2,162,900
SAFETY TO LIFE - VARIOUS	7,633	2,100	9,733
SCHOOL BUS REPLACEMENT	759,190	5,748	764,938
VEHICLES - OTHER	29,183	19,535	48,718
ROCKLEDGE HIGH SCHOOL RENOVATION	19,588	79,393	98,981
PORTABLE/ RELOCATION	2,330	48,754	51,084
PORTABLE/RENOVATION & REPAIR	0	12,332	12,332
HEALTH & SAFETY	1,168,498	0	1,168,498
CUSTODIAL EQUIPMENT	100,779	95,984	196,763
PALM BAY HIGH ROOFING	0	0	0
FAST TEAMS	95,041	85,828	180,869
BAYSIDE HIGH SCHOOL	19,951	17,322	37,273
WESTSIDE ELEMENTARY	559	208,874	209,433
NEW SHERWOOD ELEMENTARY	0	0	0
MAINTENANCE PROJECTS	0	0	0
SCHOOL/COMMUNITY PROJECTS	1,445	20,020	21,465
STONE JR HIGH ROOF REPLACEMENT	10,825	123,172	133,997
LONGLEAF ELEMENTARY	42,731	61,314	104,045
SCHOOL / PORTABLE FURNITURE REPLACEMENT	184,022	167,003	351,025
ATHLETIC FACILITIES ENHANCEMENTS	27,699	0	27,699
WESTSHORE JR / SR HIGH RENOVATION	49,054	175,804	224,858
VOCATIONAL EDUCATION LAB EQUIPMENT	483,462	19,659	503,121
MERRITT ISLAND HIGH RE-ROOF	59	87,115	87,174
EAU GALLIE HIGH RE-ROOF / HVAC REPLACEMENT	142,512	4,983,793	5,126,305
MCNAIR MIDDLE RE-ROOF	760	177	937
TROPICAL ELEMENTARY RE-ROOF	27	16,072	16,099
COCOA BEACH HIGH RE-ROOF	7,053	0	7,053
TITUSVILLE HIGH RE-ROOF	4,324	0	4,324
ASTRONAUT HIGH RE-ROOF	201,770	0	201,770
WESTSHORE JR / SR HIGH RE-ROOF	525	175,503	176,028
OAK PARK ELEMENTARY RE-ROOF	11,521	137,518	149,039

INTERNAL SERVICE FUND BUDGET

The district has established internal service funds to account for the Board's health insurance programs. Revenues of the Insurance Trust Fund consist of district and employee contributions for medical insurance. Claim payments, as well as certain administrative costs, are reported as expenditures. An internal service fund is also used to account for costs associated with the Management Training Institute. Detailed information is provided on the following four pages.

TRUST & AGENCY FUND BUDGET

The district is required to utilize a trust and agency fund to account for the state categorical Florida Teachers Lead Program. The funds are actually received as revenue in the Operating Fund and then disbursed into individual schools' internal accounts to be expensed by the teachers. No detail pages are provided for this fund.

INSURANCE TRUST FUND BUDGET

REVENUES

	1999-2000 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION LIABILITY INSURANCE	TOTAL
PREMIUMS	11,954,910	4,900,095	16,855,005
INTEREST	<u>478,196</u>	<u>220,504</u>	<u>698,700</u>
TOTAL ESTIMATED REVENUES	12,433,106	5,120,599	17,553,705
FUND BALANCES, JULY 1	448,251	1,272,538	1,720,789
TOTAL PROJECTED REVENUES AND FUND BALANCES	12,881,358	6,393,137	19,274,495

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	1999-2000 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WK COMP & GEN. LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	24,106	24,002	48,108
161 HOURLY SALARY	104,275	11,902	116,177
191 TEMPORARIES SALARY	<u>15,000</u>	<u>0</u>	<u>15,000</u>
SALARIES TOTAL	143,381	35,904	179,285
210 RETIREMENT	13,030	3,644	16,674
220 FICA	11,081	2,747	13,828
231 LIFE INSURANCE	257	78	335
232 HOSPITALIZATION	10,089	2,018	12,107
237 VISION	212	42	254
241 WORKER COMPENSATION	<u>1,451</u>	<u>466</u>	<u>1,917</u>
BENEFITS TOTAL	36,120	8,995	45,115
311 LEGAL	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL	262,500	6,000	268,500
331 TRAVEL IN-COUNTY	1,500	0	1,500
332 TRAVEL OUT-OF-COUNTY	1,500	750	2,250
391 PRINTING	3,500	1,250	4,750
511 SUPPLIES	2,000	1,895	3,895
644 COMPUTER HARDWARE>\$750	1,500	0	1,500
737 DUES AND FEES	0	400	400
770 CLAIMS EXPENSE	<u>11,448,000</u>	<u>4,802,093</u>	<u>16,250,093</u>
OTHER EXPENSES TOTAL	11,720,500	4,962,388	16,682,888
TOTAL EXPENDIUTRES	11,900,000	5,007,287	16,907,287
FUND BALANCES, JUNE 30	981,357	1,385,850	2,367,207
TOTAL EXPENDITURES AND FUND BALANCES	12,881,358	6,393,137	19,274,495

MANAGEMENT TRAINING INSTITUTE BUDGET
 FISCAL YEAR 1999-2000
 PROJECTED REVENUE

NO.	DESCRIPTION	1998-1999 ACTUAL REVENUE	1999-2000 PROJECTED REVENUE	DIFFERENCE
<u>STATE SOURCES</u>				
3399	STATE GRANT	100,000	0	-100,000
	TOTAL STATE SOURCES	100,000	0	-100,000
<u>LOCAL SOURCES</u>				
3481	OTHER SCHOOL DISTRICTS	100,579	100,500	-79
3482	OTHER AGENCIES (BCC)	2,800	2,800	0
3483	OTHER FUNDS (GSF)	0	1,000	1,000
3436	LOCAL INTEREST	1,867	1,200	-667
	TOTAL LOCAL SOURCES	105,246	105,500	254
	TOTAL REVENUE	205,246	105,500	-99,746
<u>FUND BALANCE - JULY 1</u>				
	RESERVED FOR ENCUMBRANCES	0	0	0
	UNRESERVED	55,093	148,906	93,813
	TOTAL FUND BALANCE - JULY 1	55,093	148,906	93,813
	GRAND TOTAL	260,339	254,406	-5,933

MANAGEMENT TRAINING INSTITUTE
Fiscal Year 1999-2000
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1998-1999 ACTUAL EXPENDITURES	1999-2000 TENTATIVE BUDGET	DIFFERENCE
110	TEACHER SALARY	0	0	0
111	ADMINISTRATORS SALARY	0	0	0
130	HOURLY SALARY	46,641	44,000	-2,641
1XX	SALARIES TOTAL	46,641	44,000	-2,641
210	RETIREMENT	9,221	4,466	-4,755
220	FICA	508	3,366	2,858
231	LIFE INSURANCE	110	100	-10
232	HOSITALIZATION	0	3,250	3,250
236	OPTION 3	2,193	0	-2,193
237	VISION	60	60	0
241	WORKERS COMPENSATION GENERAL	591	550	-41
2XX	FRINGE TOTAL	12,683	11,792	-891
312	PROFESSIONAL/TECHNICAL	21,000	14,000	-7,000
331	TRAVEL IN-COUNTY	192	250	58
332	TRAVEL OUT-OF-COUNTY	12,483	12,000	-483
352	REPAIR/MAINTENANCE	148	149	1
360	RENTALS	7,279	5,500	-1,779
373	POSTAGE	1,068	1,500	432
391	PRINTING	641	3,500	2,859
3XX	PURCHASED SERVICES TOTAL	42,811	36,899	-5,912
511	SUPPLIES	8,979	32,600	23,621
530	PERIODICALS	0	1,700	1,700
5XX	SUPPLIES/MATERIALS TOTAL	8,979	34,300	25,321
612	LIBRARY BOOKS	0	400	400
620	A/V MATERIALS	319	3,500	3,181
640	EQUIPMENT	0	3,500	3,500
690	SOFTWARE	0	1,400	1,400
6XX	CAPITAL OUTLAY TOTAL	319	8,800	8,481
737	DUES/FEES	0	200	200
7XX	OTHER EXPENSES TOTAL	0	200	200
TOTAL EXPENDITURES		111,433	135,991	24,558
RESERVED FOR ENCUMBRANCES UNRESERVED		0	0	0
		148,906	118,415	-30,491
ENDING BALANCE		148,906	118,415	-30,491
DISTRICT TOTAL		260,339	254,406	-5,933

APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

FEFP Formula

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

FTE Dollars

$FTE\ Dollars = \text{Number of Weighted FTE} \times BSA \times \text{Cost Differential} + \text{Various Allocations} - \text{Required Local Effort}$.

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

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

FTE Student

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

Function

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

Fund

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances. Funds are segregated

for the purpose of carrying on specific activities of a school district in accordance with special regulations and restrictions. All money received, expended or reserved by a school system is classified and defined by this dimension.

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the termination of an employee and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$2.8 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

Program Category

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

Required Local Effort

Florida Statutes require a local effort equal to 6.435 mills in ad valorem taxes.

Required Local Effort = 95% x assessed value of non-exempt properties x .006435.

Revenue

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

Weighted FTE Program

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 10 categories for funding with cost factors ranging from 1.000 to 6.860.

NON-DISCRIMINATION NOTICE

It is the policy of the School Board of Brevard County to offer the opportunity to students to participate in appropriate programs, and activities without regard to race, color, religion, national origin, sex, disability, marital status, or age, except as otherwise provided by Florida State Law. A student having a grievance concerning discrimination may contact:

Dr. Daniel T. Scheuerer
Equity Coordinator
Deputy Superintendent
Division of School Operations

TBA
Director, Secondary Education

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

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699

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

Mr. Leroy A. Berry
Assistant Superintendent
Human Resources Services

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

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

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This publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, Braille or audiotape. Telephone or written requests should include your name, address, and telephone number. Requests should be made to Kim Riddle, Exceptional Education Projects, 631-1911, extension 535, at least two (2) weeks prior to the time you need the publication.