

2008-09

ADOPTED TENTATIVE BUDGET

ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 4, 2008

SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT

Dr. Richard A. DiPatri

SCHOOL BOARD MEMBERS

Janice Kershaw, Chairman
Amy Kneessy, Vice Chairman
Larry Hughes
Robert Jordan
Dr. Barbara A. Murray

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**ADOPTED TENTATIVE BUDGET
2007-08 versus 2008-09**

FUND	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	593,848,121	573,390,678	-20,457,443	-3.44
SPECIAL REVENUE	73,230,183	71,082,931	-2,147,252	-2.93
DEBT SERVICE	42,736,477	45,349,691	2,613,214	6.11
CAPITAL OUTLAY	<u>535,879,128</u>	<u>366,531,412</u>	<u>-169,347,716</u>	<u>-31.60</u>
SUB TOTAL	1,245,693,909	1,056,354,712	-189,339,197	-15.20
LESS TRANSFERS	<u>37,286,160</u>	<u>38,689,559</u>	<u>1,403,399</u>	<u>3.76</u>
TOTAL	1,208,407,749	1,017,665,153	-190,742,596	-15.78
INTERNAL SERVICE	105,039,372	86,397,627	-18,641,745	-17.75
ENTERPRISE	10,860,365	9,134,070	-1,726,295	-15.90

	ACTUAL 2007-08 MILLAGE	PROPOSED 2008-09 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	4.833	5.227	0.394	8.15
LOCAL LEVY	0.510	0.498	-0.012	-2.35
SUPPLEMENTAL LOCAL LEVY	0.188	0.186	-0.002	-1.06
CAPITAL OUTLAY	<u>2.000</u>	<u>1.750</u>	<u>-0.250</u>	<u>-12.50</u>
TOTAL	7.531	7.661	0.130	1.73

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2008-09**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
REVENUES							
Federal Sources	2,272,568	49,534,330	0	0	51,806,898	0	0
State Sources	282,383,514	486,162	2,510,000	6,189,278	291,568,954	0	0
Local Sources	239,035,145	15,729,582	44,000	79,104,095	333,912,822	64,017,883	7,670,536
TOTAL REVENUES	523,691,227	65,750,074	2,554,000	85,293,373	677,288,674	64,017,883	7,670,536
Transfers In		0	38,689,559	0	38,689,559	0	0
Nonrevenue Sources		0	0	39,000,000	39,000,000	0	0
Fund Balance - July 1, 2007	49,699,451	5,332,857	4,106,132	242,238,039	301,376,479	22,379,744	1,463,534
TOTAL REVENUES AND BALANCES	573,390,678	71,082,931	45,349,691	366,531,412	1,056,354,712	86,397,627	9,134,070
EXPENDITURES							
Instruction	310,397,231	19,678,293	0	0	330,075,524	0	0
Pupil Personnel Services	16,523,029	5,334,100	0	0	21,857,129	0	0
Instructional Media Services	9,000,615	2,000	0	0	9,002,615	0	0
Instructional & Curriculum Development	10,713,437	7,440,008	0	0	18,153,445	0	0
Instructional Staff Training	1,418,957	3,009,873	0	0	4,428,830	0	0
Instructional Technology	6,551,720	0	0	0	6,551,720	0	0
Board of Education	995,258	0	0	0	995,258	0	0
General Administration	1,944,326	671,423	0	0	2,615,749	0	0
School Administration	36,957,357	32,139	0	0	36,989,496	0	0
Facilities Acquisition & Construction	1,112,025	0	0	217,776,087	218,888,112	0	0
Fiscal Services	2,591,277	0	0	0	2,591,277	0	0
Food Services	0	30,252,684	0	0	30,252,684	0	0
Central Services	8,149,342	149,300	0	0	8,298,642	67,483,149	0
Pupil Transportation Services	21,631,875	108,440	0	0	21,740,315	0	0
Operation of Plant	50,813,054	7,250	0	0	50,820,304	0	0
Maintenance of Plant	7,116,558	0	0	0	7,116,558	0	0
Administrative Technology Services	2,932,613	0	0	0	2,932,613	0	0
Community Services	24,642	103,907	0	0	128,549	0	7,977,435
Debt Service	550,000	0	40,697,324	51,500,000	92,747,324	0	0
TOTAL EXPENDITURES	489,423,316	66,789,417	40,697,324	269,276,087	866,186,144	67,483,149	7,977,435
Transfers Out	0	0	0	38,689,559	38,689,559	0	0
Reserved Fund Balance	81,217,362	380,000	4,652,367	55,176,049	141,425,778	0	0
Unreserved Fund Balance	2,750,000	3,913,514	0	3,389,717	10,053,231	18,914,478	1,156,635
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	573,390,678	71,082,931	45,349,691	366,531,412	1,056,354,712	86,397,627	9,134,070

2008-09 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2007-08	2008-09	NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	4.833	5.227	0.394	8.15
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.498	-0.012	-2.35
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.188	0.186	-0.002	-1.06
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>1.750</u>	<u>-0.250</u>	<u>-12.50</u>
TOTAL MILLAGE	7.531	7.661	0.130	1.73
TAX ROLL (NON-EXEMPT)	\$40,973,507,774	\$41,506,222,420	\$532,714,646	1.30
VALUE OF 1.000 MILL	\$38,924,832	\$39,430,911	\$506,079	1.30
STUDENT DATA, including charter schools:				
MEMBERSHIP	75,235	74,823	-412	-0.55
UNWEIGHTED FTE (FTE)*	73,465.54	73,199.82	-266	-0.36
WEIGHTED FTE (WFTE)*	79,798.44	78,970.57	-828	-1.04
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$553,552,903	\$523,691,227	-\$29,861,676	-5.39
BEGINNING BALANCES	<u>\$40,295,218</u>	<u>\$49,699,451</u>	<u>\$9,404,233</u>	<u>23.34</u>
TOTAL AVAILABLE FUNDS	\$593,848,121	\$573,390,678	-\$20,457,443	-3.44
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$8,083.36	\$7,833.23	(\$250.13)	-3.09
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,441.85	\$7,260.81	(\$181.04)	-2.43
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$4,079.74	\$3,971.74	-\$108.00	-2.65
DISTRICT COST DIFFERENTIAL (DCD)	0.9845	0.9843	-0.0002	-0.02
STATE CATEGORICAL FUNDS	\$145,397,224	\$144,534,224	-\$863,000	-0.59
CATEGORICALS AS % OF STATE DOLLARS	47.03%	51.18%	4.15%	8.82

2008-09 HIGHLIGHTS
CHANGES IN PERSONNEL

	ACTUAL 2007-08	PROJECTED 2008-09	DIFFERENCE	
			UNITS	PERCENT
<u>SCHOOLS</u>				
CLASSROOM TEACHERS	5,144.20	5,017.76	-126.44	-2.46
OTHER TEACHERS	287.70	294.30	6.60	2.29
INSTRUCTIONAL SUPPORT	38.00	35.00	-3.00	-7.89
ADMINISTRATIVE	242.00	242.00	0.00	0.00
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,591.89</u>	<u>3,502.93</u>	<u>-88.96</u>	<u>-2.48</u>
TOTAL FOR SCHOOLS	9,304.79	9,092.99	-211.80	-2.28
<u>DEPARTMENTS</u>				
ADMINISTRATIVE	50.00	46.00	-4.00	-8.00
SUPPORT SERVICES	<u>372.19</u>	<u>354.69</u>	<u>-17.50</u>	<u>-4.70</u>
TOTAL FOR DEPARTMENTS (does not include board members)	422.19	400.69	-21.50	-5.09
DISTRICT TOTAL:	9,726.98	9,493.68	-233.30	-2.40

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.
This represents a savings of approximately \$4.68 million, which has been utilized in budgeting for other line items.

PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	ACTUAL Alloc Units 2007-08	PROJECTED Alloc Units 2008-2009	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,935.07	4,817.13	-117.94	50.74%
Staffing Specialist	39.00	39.00	0.00	0.41%
Resource Teachers	92.00	87.00	-5.00	0.92%
Adult Ed Resource Teachers	12.29	12.29	0.00	0.13%
Adult Ed Teachers	65.84	62.34	-3.50	0.66%

SUB-TOTAL	5,144.20	5,017.76	-126.44	52.85%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	194.65	194.25	-0.40	2.05%
Media Specialists	93.05	100.05	7.00	1.05%

SUB-TOTAL	287.70	294.30	6.60	3.10%
INSTRUCTIONAL SUPPORT				
Psychologists	33.00	30.00	-3.00	0.32%
Child Find Specialists	5.00	5.00	0.00	0.05%

SUB-TOTAL	38.00	35.00	-3.00	0.37%
ADMINISTRATIVE				
Principals	86.00	87.00	1.00	0.92%
Assistant Principals/12 month	56.00	55.00	-1.00	0.58%
Assistant Principal/Dean-10 month	42.00	42.00	0.00	0.44%
Assistant Principals Elem/10 month	58.00	58.00	0.00	0.51%

SUB-TOTAL	242.00	242.00	0.00	2.55%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	878.02	857.49	-20.53	9.03%
Bus Drivers/Attendants	437.97	441.67	3.70	4.65%
Auditorium Mgr-EAP	5.00	5.00	0.00	0.05%
Behavior Analyst-EAP	15.00	16.00	1.00	0.17%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	63.00	63.00	0.00	0.66%
Cafeteria	521.94	478.19	-43.75	5.04%
Custodial	703.14	703.14	0.00	7.41%
Class Crafts and Services	261.80	239.40	-22.40	2.52%
Clerical	466.25	462.25	-4.00	4.87%
Child Care Coord/Asst	238.77	235.79	-2.98	2.48%
SUB-TOTAL	3,591.89	3,502.93	-88.96	36.90%
SCHOOLS TOTAL	9,304.79	9,092.99	-211.80	95.78%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2007-08	PROJECTED Alloc Units 2008-2009	Difference	Percent of Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	6.00	6.00	0.00	0.06%
Area Superintendents	4.00	4.00	0.00	0.04%
Directors/Managers/Coordinators	39.00	35.00	-4.00	0.37%
SUB-TOTAL	50.00	46.00	-4.00	0.48%
SUPPORT SERVICES				
Executive/Administrative/Professional	147.00	142.00	-5.00	1.50%
Cafeteria	3.88	3.88	0.00	0.04%
Clerical	188.50	179.00	-9.50	1.89%
Classified Crafts and Services	32.81	29.81	-3.00	0.31%
SUB-TOTAL	372.19	354.69	-17.50	3.74%
NON-SCHOOL TOTAL	422.19 *	400.69 *	-21.50	4.22%
DISTRICT TOTALS	9,726.98	9,493.68	-233.30	100.00%

Source: Personnel Position Control Data

*Department totals do not include Board Members

09/04/2008

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2007-08 ADOPTED REVENUE	2007-08 AMENDED REVENUE	2008-09 PROJECTED REVENUE	2007-08 AMENDED VS 2008-09 PROJECTED	
				AMOUNT	%
<u>FEDERAL SOURCES</u>					
3121 IMPACT AID	1,872,568	1,364,708	1,472,568	107,860	7.90
3202 MEDICAID REIMBURSEMENT	<u>1,400,000</u>	<u>774,493</u>	<u>800,000</u>	<u>25,507</u>	<u>3.29</u>
TOTAL FEDERAL	3,272,568	2,139,201	2,272,568	133,367	6.23
<u>STATE SOURCES</u>					
3310 F.E.F.P.	139,399,600	126,689,569	102,620,885	-24,068,684	-19.00
3310 SAFE SCHOOLS	1,901,334	1,893,794	1,882,281	-11,513	-0.61
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	22,810,330	22,652,939	21,678,436	-974,503	-4.30
3310 ESE GUARANTEED ALLOCATION	32,115,835	31,894,236	30,572,000	-1,322,236	-4.15
3310 READING ALLOCATION	3,108,454	3,095,785	2,958,579	-137,206	-4.43
3310 MERIT AWARD PROGRAM	4,052,141	0	4,060,190	4,060,190	0.00
3310 DJJ SUPPLEMENTAL ALLOCATION	185,735	215,336	210,689	-4,647	-2.16
3310 DECLINING ENROLLMENT ALLOCATION	1,019,294	479,445	564,233	84,788	17.68
3310 DISCRETIONARY MILLAGE COMPRESSION	4,803,687	4,980,185	4,456,405	-523,780	-10.52
3315 WORKFORCE DEVELOPMENT	3,521,990	3,317,361	3,133,299	-184,062	-5.55
3318 ADULTS WITH DISABILITIES	600,685	554,479	525,867	-28,612	-5.16
3323 C.O. & D.S.	40,516	40,746	40,746	0	0.00
3334 FL TEACHERS LEAD PROGRAM	1,337,071	1,337,071	1,026,871	-310,200	-23.20
3336 INSTRUCTIONAL MATERIALS	7,495,341	7,400,581	7,197,497	-203,084	-2.74
3341 RACING COMMISSION	223,250	224,913	223,250	-1,663	-0.74
3343 STATE LICENSE TAX	200,000	215,346	200,000	-15,346	-7.13
3344 LOTTERY ENHANCEMENT	2,908,257	3,540,695	2,947,446	-593,249	-16.76
3354 TRANSPORTATION	13,394,604	12,817,188	12,412,041	-405,147	-3.16
3355 CLASS SIZE REDUCTION	74,390,307	72,675,725	76,942,121	4,266,396	5.87
3361 SCHOOL RECOGNITION	5,238,711	6,061,666	5,152,416	-909,250	-15.00
3371 VOLUNTARY PREKINDERGARTEN	2,115,000	2,325,023	2,115,000	-210,023	-9.03
3372 PREKINDERGARTEN	145,000	167,883	155,000	-12,883	-7.67
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,557,952	1,308,263	1,308,262	-1	0.00
3399 MISCELLANEOUS STATE	<u>0</u>	<u>5,288,331</u>	<u>0</u>	<u>-5,288,331</u>	<u>-100.00</u>
TOTAL STATE	322,565,094	309,176,560	282,383,514	-26,793,046	-8.67

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2007-08 ADOPTED REVENUE	2007-08 AMENDED REVENUE	2008-09 PROJECTED REVENUE	2007-08 AMENDED VS 2008-09 PROJECTED	
				AMOUNT	%
LOCAL SOURCES					
341X AD VALOREM	215,329,334	219,788,037	233,076,117	13,288,080	6.05
3424 TUITION	0	32,857		-32,857	-100.00
3425 RENT	152,000	249,289	187,000	-62,289	-24.99
343X INCOME/INVESTMENTS	4,950,000	2,857,131	2,950,000	92,869	3.25
346X ADULT STUDENT FEES	96,000	149,541	96,000	-53,541	-35.80
347X OTHER STUDENT FEES	162,000	219,422	162,000	-57,422	-26.17
3494 FEDERAL-INDIRECT	793,472	786,446	647,991	-138,455	-17.61
3499 FOOD SERVICE-INDIRECT	350,000	322,020	325,000	2,980	0.93
349X MISCELLANEOUS LOCAL	<u>1,591,037</u>	<u>5,824,740</u>	<u>1,591,037</u>	<u>-4,233,703</u>	<u>-72.68</u>
TOTAL LOCAL	223,423,843	230,229,483	239,035,145	8,805,662	3.82
OTHER FINANCING SOURCES					
3670 TRANSFER FROM INTERNAL SERVICE FUND	0	11,100,000	0	-11,100,000	-100.00
3690 TRANSFER FROM ENTERPRISE FUND	0	804,987	0	-804,987	-100.00
374X LOSS RECOVERABLES	<u>0</u>	<u>102,671</u>	<u>0</u>	<u>-102,671</u>	<u>-100.00</u>
TOTAL OTHER	0	12,007,658	0	-12,007,658	-100.00
TOTAL REVENUE	549,261,505	553,552,903	523,691,227	-29,861,676	-5.39
FUND BALANCE JULY 1:					
RESERVED	37,697,378	37,697,378	49,699,451	12,002,072	31.84
UNRESERVED	0	0	0	0	0.00
PRIOR PERIOD ADJUSTMENT	<u>0</u>	<u>2,597,840</u>	<u>0</u>	<u>-2,597,840</u>	<u>-100.00</u>
	37,697,378	40,295,218	49,699,451	9,404,232	23.34
GRAND TOTAL	586,958,883	593,848,121	573,390,678	-20,457,443	-3.44

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2007-08	PROJECTED 2008-09	DIFFERENCE	% CHANGE
FTE	73,465.54	73,199.82	-265.72	-0.36
WEIGHTED FTE	79,798.44	78,970.57	-827.87	-1.04
BASE STUDENT ALLOCATION	\$4,079.74	\$3,971.74	-\$108.00	-2.65
DISTRICT COST DIFFERENTIAL	0.9845	0.9843	-0.0002	-0.02
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$320,510,756	\$308,726,258	-\$11,784,498	-3.68
SAFE SCHOOLS	\$1,867,311	\$1,882,281	\$14,970	0.80
ESE GUARANTEED ALLOCATION	\$31,466,853	\$30,572,000	-\$894,853	-2.84
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$22,349,390	\$21,678,436	-\$670,954	-3.00
DECLINING ENROLLMENT SUPPLEMENT	\$791,235	\$564,233	-\$227,002	-28.69
DJJ SUPPLEMENT ALLOCATION	\$217,928	\$210,689	-\$7,239	-3.32
DISCRETIONARY MILLAGE COMPRESSION	\$4,943,496	\$4,456,405	-\$487,091	-9.85
READING ALLOCATION	\$3,051,495	\$2,958,579	-\$92,916	-3.04
MERIT AWARD PROGRAM (MAP)	\$0	\$4,060,190	\$4,060,190	0.00
EQUAL % ADJUSTMENT	\$32,221	\$0	-\$32,221	-100.00
GROSS STATE AND LOCAL FEFP	\$385,230,685	\$375,109,071	-\$10,121,614	-2.63
REQUIRED LOCAL EFFORT/FEES	-\$188,123,715	-\$206,105,373	-\$17,981,658	9.56
GROSS STATE FEFP	\$197,106,970	\$169,003,698	-\$28,103,272	-14.26
PRIOR YEAR ADJUSTMENT	-\$74,229	\$0	\$74,229	-100.00
MCKAY SCHOLARSHIPS	-\$5,131,452	\$0	\$5,131,452	-100.00
NET STATE DOLLARS	\$191,901,289	\$169,003,698	-\$22,897,591	-11.93

ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2007-08	PROJECTED 2008-09	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$40,973,507,774	\$41,506,222,420	\$532,714,646	1.30
95% OF VALUE	\$38,924,832,385	\$39,430,911,299	\$506,078,914	1.30
REQUIRED LOCAL EFFORT	\$188,123,715	\$206,105,373	\$17,981,658	9.56
LOCAL TAX DOLLARS - DISCRETIONARY	\$19,851,665	\$19,636,594	-\$215,071	-1.08
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$7,317,868	\$7,334,150	\$16,281	0.22
TOTAL LOCAL TAXES	\$215,293,248	\$233,076,117	\$17,782,869	8.26
VALUE OF 1 MILL	\$38,924,832	\$39,430,911	\$506,079	1.30

2007-08 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/08
2008-09 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/08

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS. 2008-09 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	21,058,466	22,945,684	22,869,669	21,351,947	-1,517,723	-6.64
121 TEACHER SALARY	229,216,303	248,333,559	249,083,617	229,138,673	-19,944,944	-8.01
123 SUPPLEMENTS	4,278,106	4,764,627	4,620,236	3,925,754	-694,482	-15.03
141 SUBSTITUTE SALARY	4,440,546	5,186,125	6,510,484	4,516,924	-1,993,560	-30.62
161 HOURLY SALARY	56,392,372	57,400,357	60,001,032	56,799,592	-3,201,439	-5.34
171 SCHOOL BOARD SALARY	177,865	191,450	191,450	191,450	0	0.00
181 EAP SALARY	10,374,328	10,474,930	10,850,145	10,751,711	-98,434	-0.91
191 TEMPORARY SALARY	<u>145,871</u>	<u>135,393</u>	<u>65,549</u>	<u>64,158</u>	<u>-1,391</u>	<u>-2.12</u>
1XX SALARIES TOTAL	326,083,856	349,432,126	354,192,182	326,740,209	-27,451,972	-7.75
210 RETIREMENT	31,587,770	32,903,411	32,806,282	31,725,157	-1,081,125	-3.30
220 FICA	24,599,678	25,279,287	26,308,420	24,600,971	-1,707,449	-6.49
231 LIFE INSURANCE	769,499	696,705	794,000	682,582	-111,418	-14.03
232 HOSPITALIZATION	34,446,062	38,048,256	34,658,598	32,216,692	-2,441,906	-7.05
236 OPT-OUT	0	0	0	0	0	0.00
237 VISION	462,432	434,224	458,671	399,697	-58,974	-12.86
238 125 CREDIT	1,570,039	1,561,072	1,562,217	1,547,110	-15,107	-0.97
241 WORK. COMP. - GENERAL	2,051,293	2,298,082	2,023,091	1,609,187	-413,904	-20.46
242 WORK. COMP. - BUS DRIVER	583,729	675,212	605,228	479,263	-125,965	-20.81
243 WORK. COMP. - MAINTENANCE	837,675	1,040,106	863,919	623,080	-240,839	-27.88
244 WORK. COMP. - CAFETERIA	8,730	9,833	8,477	7,856	-621	-7.33
250 UNEMPLOYMENT	<u>275,000</u>	<u>179,338</u>	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX FRINGE TOTAL	97,191,908	103,125,526	100,363,904	94,166,595	-6,197,309	-6.17
311 LEGAL SERVICES	282,903	328,801	384,303	282,903	-101,400	-26.39
312 PROFESSIONAL/TECHNICAL	12,521,477	34,182,879	34,919,168	13,068,049	-21,851,119	-62.58
314 MEDICAL TESTS	81,750	101,164	116,818	72,725	-44,093	-37.75
315 REIMBURSE TUITION AND BOOKS	30,000	113,378	103,343	30,000	-73,343	-70.97
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	5,418,059	4,310,084	5,418,122	4,286,988	-1,131,134	-20.88
323 LIABILITY INSURANCE	794,240	803,996	794,324	713,869	-80,455	-10.13
324 FIDELITY BOND INSURANCE	12,000	12,116	12,116	12,153	37	0.31
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS. 2008-09 TENTATIVE	
					AMOUNT	%
331 TRAVEL - IN-COUNTY	311,996	225,551	328,339	292,661	-35,678	-10.87
332 TRAVEL - OUT-OF-COUNTY	516,880	719,719	1,111,022	488,867	-622,155	-56.00
351 REPAIR - INSTRUCTIONAL	39,508	62,628	90,208	42,485	-47,723	-52.90
352 REPAIR - NON-INSTRUCTIONAL	327,338	141,768	294,763	338,035	43,272	14.68
353 MAINFRAME MAINTENANCE	261,319	116,962	226,175	235,187	9,012	3.98
354 SPECIALIZED SERVICES	1,045,213	644,309	1,279,723	1,021,800	-257,923	-20.15
355 REPAIR - GENERAL MAINTENANCE	0	169	669	0	-669	-100.00
356 MAINT AND WARRANTY AGREEMENTS	668,945	284,253	420,087	403,381	-16,706	-3.98
360 RENTALS	1,983,106	2,122,615	1,941,820	1,942,068	248	0.01
361 SOFTWARE RENTAL	185,474	137,985	96,990	166,927	69,937	72.11
363 HARDWARE LEASE	120,000	76,464	0	108,000	108,000	0.00
371 TELEPHONE BASE	1,138,778	539,957	348,382	887,977	539,595	154.89
372 TELEPHONE LONG DISTANCE	59,675	29,938	98,520	55,872	-42,648	-43.29
373 POSTAGE	263,286	246,037	299,435	267,416	-32,019	-10.69
374 TELEPHONE EQUIPMENT	569,693	231,323	367,573	356,100	-11,473	-3.12
375 TELEPHONE MAINTENANCE	0	199,189	103,046	222,359	119,313	115.79
376 PDA DATA USAGE	33,276	37,425	41,810	21,284	-20,526	-49.09
377 PDA VOICE/CELL	0	164,580	56,966	54,577	-2,389	-4.19
378 DATA COMMUNICATIONS SERVICES	0	605,595	595,046	493,424	-101,622	-17.08
384 WATER	829,579	690,702	828,602	965,561	136,959	16.53
385 REFUSE	835,875	693,275	896,397	854,551	-41,846	-4.67
386 RECYCLING	39,893	126,439	128,109	38,160	-89,949	-70.21
387 SEWER	1,088,124	928,971	1,158,270	1,100,519	-57,751	-4.99
388 LANDFILL	467,641	409,048	425,592	793,051	367,459	86.34
391 PRINTING	585,993	692,057	887,052	570,739	-316,313	-35.66
393 DRY CLEANING	0	382	382	2,600	2,218	581.34
394 LINEN SERVICE	47,850	57,228	65,117	46,500	-18,617	-28.59
395 PEST CONTROL	282,000	149,201	211,647	158,500	-53,147	-25.11
397 ISOLATED TRANSPORTATION	21,000	836	836	18,900	18,064	2,161.44
399 PRINTING CHARGE-BACK	-625,000	-706,808	-677,000	-625,000	52,000	-7.68
3XX PURCHASED SERVICES TOTAL	30,565,137	49,807,483	53,701,041	30,116,454	-23,584,587	-43.92
410 NATURAL GAS	290,101	288,615	0	299,433	299,433	0.00
420 BOTTLED GAS	86,942	164,986	73,335	105,808	32,473	44.28
430 ELECTRICITY	12,321,843	14,877,073	14,854,515	13,384,349	-1,470,166	-9.90

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS. 2008-09 TENTATIVE	
					AMOUNT	%
440 FUEL OIL	17,632	19,174	6,492	19,398	12,906	198.81
450 GASOLINE	264,244	604,041	608,287	497,399	-110,888	-18.23
460 DIESEL	<u>2,051,100</u>	<u>2,777,925</u>	<u>2,797,414</u>	<u>2,892,651</u>	<u>95,237</u>	<u>3.40</u>
4XX ENERGY SERVICES TOTAL	15,031,862	18,731,814	18,340,042	17,199,038	-1,141,004	-6.22
511 SUPPLIES	10,010,137	7,854,779	15,441,922	8,214,579	-7,227,343	-46.80
515 FINANCIAL PROCESSING SUPPORT	22,000	14,026	18,669	19,800	1,131	6.06
516 INSTRUCTIONAL PROC. SUPPORT	25,800	8,463	9,379	23,220	13,841	147.58
521 NON-STATE ADOPTED TEXTBOOKS	3,638,264	1,396,123	4,754,772	3,503,647	-1,251,125	-26.31
522 STATE ADOPTED TEXTBOOKS	3,345,956	3,303,445	6,588,165	3,224,353	-3,363,812	-51.06
530 PERIODICALS	58,913	138,914	161,576	42,727	-118,849	-73.56
544 GREASE/OIL	27,605	34,758	34,649	24,560	-10,089	-29.12
550 REPAIR PARTS	624,526	792,523	801,912	549,391	-252,521	-31.49
560 TIRES/TUBES	197,616	210,754	210,482	175,864	-34,618	-16.45
594 UNIFORMS	<u>105,600</u>	<u>139,614</u>	<u>271,960</u>	<u>100,900</u>	<u>-171,060</u>	<u>-62.90</u>
5XX SUPPLIES/MATERIALS TOTAL	18,056,417	13,893,399	28,293,488	15,879,041	-12,414,447	-43.88
611 LIBRARY BOOKS -	300	0	0	0	0	0.00
612 LIBRARY BOOKS - REPLACEMENT	589,857	588,850	872,831	473,197	-399,634	-45.79
621 A/V MATERIALS > \$1,000	34,730	1,696	21,243	35,378	14,135	66.54
622 A/V MATERIALS < 1,000	57,986	103,106	154,205	43,206	-110,999	-71.98
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	47,312	54,956	0	-54,956	-100.00
641 FURN/FIXT/EQUIP > \$1,000	645,214	382,597	1,325,189	1,091,169	-234,020	-17.66
642 FURN/FIXT/EQUIP < \$1,000	355,355	1,241,052	2,596,261	287,870	-2,308,391	-88.91
643 COMPUTER HARDWARE > \$1,000	388,112	731,393	1,654,508	314,916	-1,339,592	-80.97
644 COMPUTER HARDWARE < \$1,000	139,523	774,117	1,012,839	112,077	-900,762	-88.93
651 SCHOOL BUSES	0	0	0	0	0	0.00
652 OTHER VEHICLES	286,000	161,557	364,832	257,400	-107,432	-29.45
671 SITE IMPROVEMENT - CONTRACTED	0	191,365	212,484	0	-212,484	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	0	12,000	0	-12,000	-100.00
681 REMODEL - CONTRACTED	0	23,464	27,819	0	-27,819	-100.00
682 REMODEL - IN-HOUSE	73,183	350	2,141	65,865	63,724	2,976.45
684 REMODEL - PROF FEES	0	4,657	19,225	0	-19,225	-100.00
691 COMPUTER SOFTWARE > \$1,000	443,498	1,123,095	1,510,036	311,558	-1,198,478	-79.37

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS. 2008-09 TENTATIVE	
					AMOUNT	%
692 COMPUTER SOFTWARE < \$1,000	<u>215,947</u>	<u>1,057,685</u>	<u>1,283,382</u>	<u>561,325</u>	<u>-722,057</u>	<u>-56.26</u>
6XX CAPITAL OUTLAY TOTAL	3,229,705	6,432,295	11,123,951	3,553,961	-7,569,990	-68.05
729 TAN INTEREST	500,000	600,000	600,000	500,000	-100,000	-16.67
730 DEBT SERVICE FEES	50,000	59,944	59,944	50,000	-9,944	-16.59
737 DUES/FEES	697,925	1,327,738	1,769,733	680,231	-1,089,502	-61.56
738 FINGERPRINT FEES PAID	110,000	94,820	111,649	110,000	-1,649	-1.48
739 FISCAL BANK CHARGES	45,000	61,281	45,020	45,000	-20	-0.04
740 JUDGMENTS/SETTLEMENTS	40,000	0	40,000	40,000	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	1,533	10,634	100,000	89,366	840.36
793 SBE ADMINISTRATIVE	38,192	0	40,746	40,746	0	0.00
794 FIELD TRIPS	113,822	577,587	663,578	201,141	-462,437	-69.69
795 MISCELLANEOUS EXPENSE	1,000	3,124	3,547	900	-2,647	-74.63
799 INDIRECT COSTS	0	0	<u>3,968</u>	0	<u>-3,968</u>	<u>-100.00</u>
7XX OTHER EXPENDITURES TOTAL	1,695,939	2,726,027	3,348,820	1,768,018	-1,580,802	-47.20
972* APPROPRIATED FOR:						
FLORIDA FIRST START	16,382	0	0	14,921	14,921	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	255,278	0	0	150,000	150,000	0.00
STAFF DEVELOPMENT	0	0	0	0	0	0.00
DJJ SUPPLEMENT	185,735	0	0	210,689	210,689	0.00
TEACHERS LEAD CATEGORICAL	1,337,071	0	81,680	1,026,871	945,191	1,157.19
SCHOOL RECOGNITION	5,238,711	0	26,350	5,152,416	5,126,066	19,453.76
READING ALLOCATION	332,069	0	0	198,453	198,453	0.00
MERIT AWARD PROGRAM	4,052,141	0	5,331	4,060,190	4,054,859	76,057.60
ADULT DISABLED CATEGORICAL	1,796	0	0	979	979	0.00
CHARTER SCHOOLS	18,300,239	0	0	19,039,634	19,039,634	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,557,952	0	0	1,308,262	1,308,262	0.00
INTERNATIONAL BACCALAUREATE	209,145	0	135,283	0	-135,283	-100.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	434,841	0	105,311	1,425,750	1,320,439	1,253.85
MCKAY SCHOLARSHIPS	4,541,402	0	0	4,915,709	4,915,709	0.00
RENT	152,000	0	0	187,000	187,000	0.00
COURSE FEES	224,000	0	0	224,000	224,000	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS. 2008-09 TENTATIVE	
					AMOUNT	%
EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	945,037	945,037	0.00
VOLUNTARY PREK	344,422	0	561,638	0	-561,638	-100.00
SCHOOL RESERVE:	1,000,000	0	0	1,000,000	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
CHARTER SCHOOL STUDENT RESERVE	1,326,467	0	0	0	0	0.00
ADDITIONAL NECESSITIES	877,531	0	0	0	0	0.00
2007-08 REVENUE SHORTFALL RESERVE	0	0	500,000	0	-500,000	-100.00
BUDGET REDUCTION TARGETS	0	0	0	-8,595,000	-8,595,000	0.00
E-RATE	0	0	540,891	0	-540,891	-100.00
SCHOOL BOARD CONTINGENCY	1,000,000	6,200,000	6,200,000	0	-6,200,000	-100.00
972* OTHER APPROPRIATIONS TOTAL	42,515,220	6,200,000	8,156,484	31,467,911	23,311,426	285.80
SCHOOL/DEPARTMENT TOTAL	534,370,044	550,348,670	577,519,912	520,891,227	-56,628,685	-9.81
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
972 SCHOOL BOARD CONTINGENCIES	12,880,369	13,680,369	13,680,369	19,880,369	6,200,000	45.32
972 LOSS OF FTE	0	0	0	0	0	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
972 PRIOR PERIOD ADJUSTMENT	0	2,597,840	2,597,840	0	-2,597,840	-100.00
XXX ENCUMBRANCE/CARRY-FORWARD	22,244,718	27,171,242	0	27,246,791	27,246,791	0.00
	37,747,378	43,499,451	16,328,209	49,749,451	33,421,242	204.68
972* UNRESERVED FUND BALANCE	14,841,461	0	0	2,750,000	2,750,000	0.00
DISTRICT TOTAL	586,958,883	593,848,121	593,848,121	573,390,678	-20,457,443	-3.44

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	233,398,797	274,262,513	287,695,245	230,771,238	-56,924,006	-19.79
5200 EXCEPTIONAL EDUCATION	70,195,960	66,809,921	69,831,862	68,269,186	-1,562,676	-2.24
5300 VOCATIONAL EDUCATION	7,197,261	7,894,430	8,091,374	7,506,513	-584,861	-7.23
5400 ADULT EDUCATION	1,824,378	1,749,909	1,817,886	1,399,800	-418,087	-23.00
5500 OTHER INSTRUCTIONAL	1,728,666	2,187,386	2,204,229	1,913,815	-290,414	-13.18
5900 NON-FEFP	498,729	1,328,428	1,490,311	536,679	-953,632	-63.99
INSTRUCTIONAL TOTAL	314,843,792	354,232,587	371,130,907	310,397,231	-60,733,676	-16.36
6110 ATTENDANCE/SOCIAL WORK	1,370,572	1,136,167	1,338,366	1,313,676	-24,691	-1.84
6120 GUIDANCE	12,142,446	13,158,825	13,320,300	12,207,443	-1,112,857	-8.35
6130 HEALTH	1,466,333	1,884,623	1,897,670	1,406,092	-491,578	-25.90
6140 PSYCHOLOGICAL SERVICES	1,515,807	1,441,389	1,456,776	1,407,000	-49,776	-3.42
6150 PARENTAL INVOLVEMENT	183,021	232,393	244,575	188,818	-55,757	-22.80
6200 INSTRUCTIONAL MEDIA	9,018,619	9,360,920	9,792,857	9,000,615	-792,242	-8.09
6300 INSTRUCTIONAL CURR. DEVELOP.	10,217,821	12,983,797	13,031,310	10,713,438	-2,317,872	-17.79
6400 INSTRUCTIONAL STAFF TRAINING	1,408,027	2,020,385	2,880,355	1,418,958	-1,461,397	-50.74
6500 INSTRUCTIONAL RELATED TECHNOLOGY	6,280,635	6,782,185	6,878,052	6,551,720	-326,332	-4.74
INSTRUCTIONAL SUPPORT TOTAL	43,603,282	49,000,683	50,840,261	44,207,759	-6,632,502	-13.05
7100 BOARD OF EDUCATION	1,001,326	923,955	1,119,213	995,258	-123,956	-11.08
7200 GENERAL ADMINISTRATION	2,097,197	2,548,674	3,040,775	1,944,326	-1,096,449	-36.06
7300 SCHOOL ADMINISTRATION	35,921,596	39,347,500	39,387,436	36,957,357	-2,430,078	-6.17
7400 FACILITIES/ACQUISITION/CONST.	949,807	1,453,238	1,508,962	1,112,025	-396,937	-26.31
7500 FISCAL SERVICES	2,433,862	2,211,515	2,509,867	2,475,531	-34,337	-1.37
7600 FOOD SERVICE	0	278,004	278,218	0	-278,218	-100.00
7710 RESEARCH DEVELOPMENT	247,871	299,641	302,811	308,784	5,974	1.97
7720 INFORMATION SERVICES	835,060	772,271	787,623	837,213	49,590	6.30
7730 STAFF SERVICES	2,335,604	2,559,196	2,600,277	2,209,114	-391,163	-15.04
7731 ADMIN/CLASSIFIED IN-SERVICE	445,291	517,653	553,332	536,197	-17,135	-3.10
7750 DATA PROCESSING	1,752,265	2,442,821	3,623,483	2,041,612	-1,581,871	-43.66
7760 WAREHOUSE/PURCHASING	2,251,032	2,153,273	2,268,598	2,216,422	-52,176	-2.30
7800 TRANSPORTATION	20,518,285	22,325,592	22,446,020	21,631,875	-814,144	-3.63

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
7900 UTILITY/CUSTODIAL	50,085,798	51,894,269	53,866,102	49,975,043	-3,891,058	-7.22
7910 ENVIRONMENTAL SERVICES	1,108,749	899,912	1,085,925	838,011	-247,914	-22.83
8100 MAINTENANCE	6,473,153	5,219,411	6,273,284	5,846,336	-426,949	-6.81
8110 TRANSPORTATION MAINTENANCE	950,022	1,143,011	1,249,247	1,142,910	-106,337	-8.51
8120 TECHNOLOGY REPAIR	141,458	128,313	152,013	127,312	-24,701	-16.25
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	2,965,089	3,067,115	3,072,717	2,932,613	-140,105	-4.56
9100 COMMUNITY SERVICES	231,093	256,643	490,668	24,642	-466,026	-94.98
9200 DEBT SERVICE	550,000	659,944	659,944	550,000	-109,944	-16.66
9400 OVERHEAD	113,192	-186,552	115,746	115,746	0	0.00
GENERAL SUPPORT TOTAL	133,407,750	140,915,400	147,392,260	134,818,327	-12,573,933	-8.53
SCHOOL/DEPARTMENT TOTAL	491,854,824	544,148,670	569,363,428	489,423,316	-79,940,111	-14.04
9400* APPROPRIATED FOR:						
FLORIDA FIRST START	16,382	0	0	14,921	14,921	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	255,278	0	0	150,000	150,000	0.00
STAFF DEVELOPMENT	0	0	0	0	0	0.00
DJJ SUPPLEMENT	185,735	0	0	210,689	210,689	0.00
TEACHERS LEAD CATEGORICAL	1,337,071	0	81,680	1,026,871	945,191	1,157.19
SCHOOL RECOGNITION	5,238,711	0	26,350	5,152,416	5,126,066	19,453.76
READING ALLOCATION	332,069	0	0	198,453	198,453	0.00
MERIT AWARD PROGRAM	4,052,141	0	5,331	4,060,190	4,054,859	76,057.60
ADULT DISABLED CATEGORICAL	1,796	0	0	979	979	0.00
CHARTER SCHOOLS	18,300,239	0	0	19,039,634	19,039,634	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,557,952	0	0	1,308,262	1,308,262	0.00
INTERNATIONAL BACCALAUREATE	209,145	0	135,283	0	-135,283	-100.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	434,841	0	105,311	1,425,750	1,320,439	1,253.85
MCKAY SCHOLARSHIPS	4,541,402	0	0	4,915,709	4,915,709	0.00
RENT	152,000	0	0	187,000	187,000	0.00
COURSE FEES	224,000	0	0	224,000	224,000	0.00
EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	945,037	945,037	0.00
VOLUNTARY PREK	344,422	0	561,638	0	-561,638	-100.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
CHARTER SCHOOL STUDENT RESERVE	1,326,467	0	0	0	0	0.00
ADDITIONAL NECESSITIES	877,531	0	0	0	0	0.00
2007-08 REVENUE SHORTFALL RESERVE	0	0	500,000	0	-500,000	-100.00
BUDGET REDUCTION TARGETS	0	0	0	-8,595,000	-8,595,000	0.00
E-RATE	0	0	540,891	0	-540,891	-100.00
SCHOOL BOARD CONTINGENCY	<u>1,000,000</u>	<u>6,200,000</u>	<u>6,200,000</u>	<u>0</u>	<u>-6,200,000</u>	<u>-100.00</u>
OTHER APPROPRIATIONS TOTAL	42,515,220	6,200,000	8,156,484	31,467,911	23,311,426	285.80
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	12,880,369	13,680,369	13,680,369	19,880,369	6,200,000	45.32
9400 LOSS OF FTE	0	0	0	0	0	0.00
9400 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	2,597,840	2,597,840	0	-2,597,840	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>22,244,718</u>	<u>27,171,242</u>	<u>0</u>	<u>27,246,791</u>	<u>27,246,791</u>	<u>0.00</u>
	37,747,378	43,499,451	16,328,209	49,749,451	33,421,242	204.68
9400* UNRESERVED FUND BALANCE	14,841,461	0	0	2,750,000	2,750,000	0.00
DISTRICT TOTAL	586,958,883	593,848,121	593,848,121	573,390,678	-20,457,443	-3.44

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

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**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	263,799	282,030	281,966	292,180	10,215	3.62
9100 SUPERINTENDENT	417,118	517,784	421,272	432,662	11,389	2.70
9122 DISTRICT COMMUNICATIONS	835,060	839,496	851,624	808,592	-43,032	-5.05
9123 PRINTING SERVICES	423,918	358,088	463,022	405,046	-57,976	-12.52
9150 ATTORNEY	284,103	326,949	385,503	284,103	-101,400	-26.30
9170 DISTRICT/SCHOOL SECURITY	465,077	453,696	472,092	451,355	-20,736	-4.39
9180 SCHOOL CHOICE	313,393	334,676	319,565	191,818	-127,746	-39.98
SUPERINTENDENT TOTAL	3,002,468	3,112,719	3,195,044	2,865,757	-329,287	-10.31
9200 INSTRUCTIONAL SERVICES	549,527	617,487	616,306	623,629	7,323	1.19
9210 ELEMENTARY PROGRAMS	1,213,289	1,110,422	1,160,771	1,034,545	-126,226	-10.87
9212 TITLE I	0	58,447	49,867	36,141	-13,725	-27.52
9220 SPECIAL PROJECTS	0	-691	0	0	0	0.00
9230 SECONDARY PROGRAMS	1,104,152	1,276,901	1,224,505	1,094,762	-129,743	-10.60
9231 MIDDLE SCHOOL PROGRAMS	226,920	587,922	648,316	592,408	-55,908	-8.62
9240 ADULT EDUCATION	183,300	217,760	190,676	191,859	1,183	0.62
9250 ACCOUNTABILITY, TESTING & EVALUATION	367,159	425,755	454,779	418,968	-35,811	-7.87
9260 STUDENT SERVICES	698,896	634,451	667,020	684,570	17,550	2.63
9261 BPS PROF DEVELOPMENT CENTER	36,777	17,966	39,326	33,099	-6,227	-15.83
9270 CAREER & TECHNICAL EDUCATION	649,503	800,138	841,205	699,182	-142,022	-16.88
9280 ESE PROGRAM SUPPORT	381,302	471,946	392,161	364,885	-27,276	-6.96
9285 FDLRS	73,120	87,029	75,341	76,010	669	0.89
9290 ESE ADMINISTRATIVE SUPPORT	85,960	97,272	95,829	93,577	-2,253	-2.35
INSTRUCTIONAL SERVICES TOTAL	5,569,904	6,402,803	6,456,100	5,943,635	-512,466	-7.94
9300 FINANCIAL SERVICES	209,295	232,404	224,140	222,164	-1,976	-0.88
9310 ACCOUNTING SERVICES	1,269,174	1,342,828	1,190,520	1,455,944	265,425	22.29
9330 BUDGETING/COST ACCOUNTING	408,641	434,584	424,544	422,904	-1,640	-0.39
9340 TRANSPORTATION	7,063,866	8,338,169	8,432,235	8,148,321	-283,915	-3.37
9341 NORTH AREA TRANSPORTATION	3,250,633	3,611,328	3,453,864	3,370,967	-82,897	-2.40
9342 SOUTH AREA TRANSPORTATION	4,059,343	4,457,884	4,575,925	4,327,779	-248,146	-5.42
9343 CENTRAL AREA TRANSPORTATION	3,332,790	3,739,607	3,650,232	3,464,703	-185,529	-5.08
9344 MIDSOUTH AREA TRANSPORTATION	3,237,304	3,495,390	3,436,530	3,243,247	-193,284	-5.62
9350 INTERNAL AUDIT	376,283	332,576	354,876	350,898	-3,978	-1.12
9360 FOOD SERVICES	0	7,166	0	0	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
9370 RISK MANAGEMENT	162,124	28,583	292,697	34,354	-258,344	-88.26
9380 WAREHOUSE SERVICES	1,439,282	1,495,848	1,444,770	1,444,466	-304	-0.02
9830 FISCAL OVERHEAD	4,131,328	1,317,063	4,248,547	4,063,882	-184,665	-4.35
9850 SELF-INSURED. EMPLOYEE BENEFITS	0	0	0	0	0	0.00
9855 SELF-INSURED RISK	<u>6,608,258</u>	<u>308,523</u>	<u>1,511,759</u>	<u>5,396,969</u>	<u>3,885,210</u>	<u>257.00</u>
BUSINESS & FISCAL TOTAL	35,548,320	29,141,952	33,240,640	35,946,598	2,705,958	8.14
9400 HUMAN RESOURCES SERVICES	1,396,624	1,585,444	1,526,084	1,361,847	-164,237	-10.76
9420 LABOR RELATIONS	318,928	367,920	382,873	385,497	2,624	0.69
9421 EMPLOYEE COMPENSATION & BENEFITS	340,323	388,370	351,976	310,007	-41,969	-11.92
9430 RECRUITMENT AND RETENTION	681,398	353,494	652,690	478,331	-174,360	-26.71
9480 CERT & INSTR PROF DEVELOPMENT	642,607	732,407	1,097,307	797,923	-299,383	-27.28
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>695,234</u>	<u>815,370</u>	<u>831,783</u>	<u>533,449</u>	<u>-298,334</u>	<u>-35.87</u>
HUMAN RESOURCES TOTAL	4,075,113	4,243,004	4,842,714	3,867,055	-975,659	-20.15
9500 FACILITIES SERVICES	252,260	346,898	364,279	270,654	-93,625	-25.70
9530 PLANNING, DESIGN & CONSTRUCTION	233,081	504,320	331,701	371,609	39,908	12.03
9533 PROJECTS	73,183	52,764	60,747	65,865	5,118	8.42
9540 ENERGY/RESOURCES CONSERVATION	0	4,494	0	501,739	501,739	0.00
9550 PLANNING & PERMITTING	436,264	127,796	19,491	40,270	20,779	106.60
9560 PLANT OPERATIONS	2,070,414	2,195,369	2,282,017	1,993,188	-288,830	-12.66
9562 MAINTENANCE	<u>6,154,701</u>	<u>5,010,533</u>	<u>6,236,901</u>	<u>5,289,127</u>	<u>-947,774</u>	<u>-15.20</u>
FACILITIES & SUPPORT SRVS. TOTAL	9,219,903	8,242,173	9,295,137	8,532,452	-762,685	-8.21
9720 EDUCATIONAL TECHNOLOGY	181,666	201,776	189,790	190,323	532	0.28
9721 INFORMATION SYSTEMS SERVICES	<u>6,437,342</u>	<u>5,701,812</u>	<u>7,354,176</u>	<u>6,200,439</u>	<u>-1,153,736</u>	<u>-15.69</u>
INFORMATION SERVICES TOTAL	6,619,008	5,903,588	7,543,966	6,390,762	-1,153,204	-15.29
7100 AREA II SUPT. OF SCHOOL OPERATIONS	919,798	935,351	828,913	600,442	-228,471	-27.56
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	752,778	695,314	852,560	827,283	-25,277	-2.96
7300 AREA I SUPT. OF SCHOOL OPERATIONS	969,776	1,036,376	1,105,285	1,118,176	12,891	1.17
7400 AREA III SUPT. OF SCHOOL OPERATIONS	<u>579,963</u>	<u>627,275</u>	<u>640,772</u>	<u>577,399</u>	<u>-63,373</u>	<u>-9.89</u>
AREA OFFICES TOTAL	3,222,316	3,294,316	3,427,530	3,123,300	-304,230	-8.88

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
9820 COUNTYWIDE UTILITIES	1,460,000	0	394,281	117,796	-276,485	-70.12
9860 EDUCATIONAL SRVS. FACILITY	709,249	787,858	787,995	701,695	-86,301	-10.95
9862 ESF-CAFETERIA	0	0		0	0	0.00
9865 ESF - CENTRAL SERVICES	271,058	252,545	290,450	184,574	-105,876	-36.45
9868 DISTRICT TELEPHONE	<u>328,500</u>	<u>477,891</u>	<u>538,558</u>	<u>295,650</u>	<u>-242,908</u>	<u>-45.10</u>
DISTRICT OFFICES TOTAL	2,768,807	1,518,294	2,011,284	1,299,714	-711,569	-35.38
NON-SCHOOL TOTAL	70,025,840	61,858,849	70,012,414	67,969,273	-2,043,141	-2.92
ALL SCHOOLS	389,708,851	484,244,515	481,184,509	402,344,539	-78,839,970	-16.38
9810* INSTRUCTIONAL/OTHER	14,979,779	0	11,043,386	8,814,856	-2,228,530	-20.18
9811* INSTRUCTIONAL TECHNOLOGY	0	0	0	1,858,408	1,858,408	0.00
9815* INSTRUCTIONAL/EX ED	2,602,356	0	2,865,149	2,721,698	-143,451	-5.01
6950* DISTRICT TRANSFER	14,537,998	-1,954,695	4,257,969	5,714,543	1,456,573	34.21
9810* FLORIDA FIRST START	16,382	0	0	14,921	14,921	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	255,278	0	0	150,000	150,000	0.00
9810* STAFF DEVELOPMENT	0	0	0	0	0	0.00
9810* DJJ SUPPLEMENT	185,735	0	0	210,689	210,689	0.00
9810* TEACHERS LEAD CATEGORICAL	1,337,071	0	81,680	1,026,871	945,191	1,157.19
9810* SCHOOL RECOGNITION	5,238,711	0	26,350	5,152,416	5,126,066	19,453.76
9810* READING ALLOCATION	332,069	0	0	198,453	198,453	0.00
9810* MERIT AWARD PROGRAM	4,052,141	0	5,331	4,060,190	4,054,859	76,057.60
9810* ADULT DISABLED CATEGORICAL	1,796	0	0	979	979	0.00
9810* CHARTER SCHOOLS	18,300,239	0	0	19,039,634	19,039,634	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,557,952	0	0	1,308,262	1,308,262	0.00
9810* INTERNATIONAL BACCALAUREATE	209,145	0	135,283	0	-135,283	-100.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	434,841	0	105,311	1,425,750	1,320,439	1,253.85
9810* MCKAY SCHOLARSHIPS	4,541,402	0	0	4,915,709	4,915,709	0.00
9810* RENT	152,000	0	0	187,000	187,000	0.00
9810* COURSE FEES	224,000	0	0	224,000	224,000	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0	0	153,000	153,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	945,037	945,037	0.00
9810* VOLUNTARY PREK	344,422	0	561,638	0	-561,638	-100.00
9810* SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2007-08 ADOPTED BUDGET	2007-08 ACTUAL EXPENDITURES	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE	
					AMOUNT	%
9810* SCHOOL FUNDED SUMMER HOURS	50,000	0	0	50,000	50,000	0.00
9810* CHARTER SCHOOL STUDENT RESERVE	1,326,467	0	0	0	0	0.00
9810* ADDITIONAL NECESSITIES	877,531	0	0	0	0	0.00
9810* 2007-08 REVENUE SHORTFALL RESERVE	0	0	500,000	0	-500,000	-100.00
9810* BUDGET REDUCTION TARGETS	0	0	0	-8,595,000	-8,595,000	0.00
9810* E-RATE	0	0	540,891	0	-540,891	-100.00
9810* SCHOOL BOARD CONTINGENCY	<u>1,000,000</u>	<u>6,200,000</u>	<u>6,200,000</u>	<u>0</u>	<u>-6,200,000</u>	<u>-100.00</u>
SCHOOLS TOTAL	464,344,204	488,489,821	507,507,498	452,921,954	-54,585,544	-10.76
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	12,880,369	13,680,369	13,680,369	19,880,369	6,200,000	45.32
9810 LOSS OF FTE	0	0	0	0	0	0.00
9810 EMPLOYEE COMPENSATION	1,100,000	0	0	1,100,000	1,100,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0	0	472,291	472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9810 PRIOR PERIOD ADJUSTMENT	0	2,597,840	2,597,840	0	-2,597,840	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>22,244,718</u>	<u>27,171,242</u>	<u>0</u>	<u>27,246,791</u>	<u>27,246,791</u>	<u>0.00</u>
	<u>37,747,378</u>	<u>43,499,451</u>	<u>16,328,209</u>	<u>49,749,451</u>	<u>33,421,242</u>	<u>204.68</u>
0000 UNRESERVED FUND BALANCE	14,841,461	0	0	2,750,000	2,750,000	0.00
DISTRICT TOTAL	586,958,883	593,848,121	593,848,121	573,390,678	-20,457,443	-3.44

* 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
	1974-75	57,234	-4,943
	1975-76	54,337	-7,840
	1976-77	52,656	-9,521
	1977-78	51,039	-11,138
	1978-79	49,731	-12,446
	1979-80	48,520	-13,657
	1980-81 *	46,743	-15,434
	1981-82 *	45,548	-16,629
	1982-83 *	44,386	-17,791
	1983-84 *	44,506	-17,671
A	1984-85 *	45,434	-16,743
C	1985-86 *	46,825	-15,352
T	1986-87 *	48,150	-14,027
U	1987-88 *	49,501	-12,676
A	1988-89 *	51,229	-10,948
L	1989-90 *	53,571	-8,606
	1990-91 *	55,895	-6,282
	1991-92 *	58,430	-3,747
	1992-93 **	61,216	-961
	1993-94 **	62,754	577
	1994-95 **	64,731	2,554
	1995-96 **	65,691	3,514
	1996-97 **	66,823	4,646
	1997-98 **	67,978	5,801
	1998-99 **	68,864	6,687
	1999-00 **	70,003	7,826
	2000-01 **	70,658	8,481
	2001-02 **	71,625	9,448
	2002-03 **	72,533	10,356
	2003-04 **	73,912	11,735
	2004-05 **	75,216	13,039
	2005-06 **	76,062	13,885
	2006-07 **	75,676	13,499
	2007-08 **	75,235	13,058
PROJECTED	2008-09 ***	74,823	12,646

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 2007-08 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
 - *** 6. 2008-09 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED NOVEMBER, 2007.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
AREA I	11,938	12,059	11,940	2
AREA II	9,093	9,069	9,043	-50
AREA III	8,942	8,884	8,850	-92
AREA IV	<u>6,632</u>	<u>6,539</u>	<u>6,659</u>	<u>27</u>
TOTAL ELEMENTARY	36,605	36,551	36,492	-113
AREA I	10,651	10,052	10,624	-27
AREA II	9,428	9,073	9,474	46
AREA III	7,454	7,067	7,151	-303
AREA IV	<u>6,341</u>	<u>5,939</u>	<u>6,065</u>	<u>-276</u>
TOTAL SECONDARY	33,874	32,131	33,314	-560
SPECIAL CENTERS	957	1,207	985	28
OTHER *	779	828	829	50
DISTRICT SUBTOTAL	72,215	70,717	71,620	-595
CHARTER SCHOOLS	3,020	2,862	3,203	183
DISTRICT TOTAL	75,235	73,579	74,823	-412

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

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
<u>ELEMENTARY</u>				
COLUMBIA	553	580	520	-33
DISCOVERY	1,031	1,065	1,019	-12
GEMINI	588	584	571	-17
INDIALANTIC	764	762	753	-11
JUPITER	851	862	840	-11
LOCKMAR	713	717	675	-38
MCAULIFFE	920	955	948	28
MEADOWLANE PRIMARY	694	696	719	25
MEADOWLANE INTERMEDIATE	519	517	542	23
PALM BAY	716	683	698	-18
PORT MALABAR	742	742	735	-7
RIVIERA	564	562	550	-14
SUNRISE	726	753	772	46
TURNER	765	764	763	-2
UNIVERSITY PARK	553	585	545	-8
WEST MELBOURNE	414	412	414	0
WESTSIDE	<u>825</u>	<u>820</u>	<u>876</u>	<u>51</u>
TOTAL - ELEMENTARY	11,938	12,059	11,940	2
<u>SECONDARY</u>				
BAYSIDE	2,752	2,630	2,850	98
CENTRAL	1,003	955	1,000	-3
MELBOURNE	2,274	2,153	2,257	-17
PALM BAY	2,529	2,294	2,439	-90
SOUTHWEST	1,428	1,381	1,437	9
STONE	<u>665</u>	<u>639</u>	<u>641</u>	<u>-24</u>
TOTAL - SECONDARY	10,651	10,052	10,624	-27
<hr style="border-top: 1px dashed black;"/>				
AREA I TOTAL	22,589	22,111	22,564	-25
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STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	768	743	764	-4
CAPE VIEW	376	349	379	3
CROTON	537	528	535	-2
DR. W. J. CREEL	819	833	819	0
FREEDOM 7	412	399	418	6
HARBOR CITY	465	468	465	0
HOLLAND	418	431	410	-8
LONGLEAF	696	691	671	-25
OCEAN BREEZE	561	566	561	0
QUEST	858	901	893	35
ROOSEVELT	462	422	444	-18
SABAL	573	569	575	2
SEA PARK	301	314	309	8
SHERWOOD	638	631	614	-24
SUNTREE	806	814	800	-6
SURFSIDE	<u>403</u>	<u>410</u>	<u>386</u>	<u>-17</u>
TOTAL - ELEMENTARY	9,093	9,069	9,043	-50
<u>SECONDARY</u>				
COCOA BEACH	1,528	1,475	1,540	12
DELAURA	689	686	659	-30
EAU GALLIE	1,953	1,798	1,786	-167
HOOVER	467	456	460	-7
JOHNSON	962	939	897	-65
SATELLITE	1,450	1,408	1,258	-192
VIERA	1,424	1,380	1,919	495
WEST SHORE	<u>955</u>	<u>931</u>	<u>955</u>	<u>0</u>
TOTAL - SECONDARY	9,428	9,073	9,474	46
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AREA II TOTAL	18,521	18,142	18,517	-4

STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	640	634	645	5
AUDUBON	635	626	600	-35
CAMBRIDGE	502	495	499	-3
CARROLL	845	852	853	8
ENDEAVOUR	551	560	554	3
FAIRGLEN	716	704	680	-36
GARDENDALE	487	470	447	-40
GOLFVIEW	635	613	652	17
MANATEE	827	837	831	4
MILA	365	361	345	-20
SATURN	740	730	748	8
STEVENSON	427	416	434	7
TROPICAL	760	771	739	-21
WILLIAMS	<u>812</u>	<u>815</u>	<u>823</u>	<u>11</u>
TOTAL - ELEMENTARY	8,942	8,884	8,850	-92
<u>SECONDARY</u>				
CLEARLAKE	418	393	447	29
COCOA	1,193	1,075	1,134	-59
EDGEWOOD	946	915	950	4
JEFFERSON	699	693	653	-46
KENNEDY	636	623	645	9
MCNAIR	572	550	550	-22
MERRITT ISLAND	1,569	1,487	1,487	-82
ROCKLEDGE	<u>1,421</u>	<u>1,331</u>	<u>1,285</u>	<u>-136</u>
TOTAL - SECONDARY	7,454	7,067	7,151	-303
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AREA III TOTAL	16,396	15,951	16,001	-395
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STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
<u>ELEMENTARY</u>				
APOLLO	722	706	722	0
ATLANTIS	765	776	777	12
CHALLENGER	494	490	490	-4
COQUINA	439	419	435	-4
ENTERPRISE	904	892	923	19
IMPERIAL ESTATES	682	673	697	15
MIMS	531	564	508	-23
OAK PARK	750	705	749	-1
PINEWOOD	421	415	425	4
RIVERVIEW	470	458	466	-4
SOUTH LAKE	<u>454</u>	<u>441</u>	<u>467</u>	<u>13</u>
TOTAL - ELEMENTARY	6,632	6,539	6,659	27
<u>SECONDARY</u>				
ASTRONAUT	1,382	1,256	1,347	-35
JACKSON	656	608	591	-65
MADISON	660	641	575	-85
SPACE COAST	2,161	2,062	2,087	-74
TITUSVILLE	<u>1,482</u>	<u>1,372</u>	<u>1,465</u>	<u>-17</u>
TOTAL - SECONDARY	6,341	5,939	6,065	-276
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AREA IV TOTAL	12,973	12,478	12,724	-249
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STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
CENTER FOR DRUG-FREE LIVING	29	24	30	1
CENTRAL ALTERNATIVE LEARNING CTR	33	76	40	7
CROSSWINDS	9	13	19	10
DETENTION CENTER	59	36	52	-7
DEVEREUX HOSPITAL	37	31	37	0
FIELDSTON PREPATORY	62	72	69	7
HALFWAY HOUSE	30	25	30	0
HORACE MANN ACADEMY	119	131	114	-5
INFANTS AND TODDLERS	252	386	250	-2
SOUTH ALTERNATIVE LEARNING CTR	97	177	99	2
OUTWARD BOUND	20	0	18	-2
RIVERDALE COUNTRY DAY	144	135	160	16
SPACE COAST MARINE	34	33	35	1
NORTH ALTERNATIVE LEARNING CTR	<u>32</u>	<u>68</u>	<u>32</u>	<u>0</u>

TOTAL - SPECIAL CENTERS	957	1,207	985	28

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/07	ACTUAL YEAR END 06/08	PROJECTED 10/08	OCTOBER 2007 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	154	137	163	9
EDUCATIONAL HORIZONS - W. MELB	60	52	74	14
EINSTEIN MONTESSORI	0	0	0	0
EXPLORER	0	0	0	0
OAKWOOD	0	0	0	0
ODYSSEY	522	526	531	9
OSPREY	0	0	0	0
PALM BAY ACADEMY	403	400	449	46
PALM BAY COMMUNITY - PATRIOT	996	897	1,063	67
RIVER'S EDGE ACADEMY	300	284	300	0
ROYAL PALM	186	173	206	20
SAWGRASS ACADEMY	0	0	0	0
SCULPTOR	399	393	417	18
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TOTAL - CHARTER	3,020	2,862	3,203	183
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*OTHER	779	828	829	50
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* Includes additional student growth, McKay Scholarship recipients, Home Education, and Migrant students.

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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2003-04 THROUGH PROJECTED 2008-09**

PROGRAM	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 ESTIMATED	2008-09 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	4,574.76	4,615.91	4,761.61	4,711.51	4,706.09	4,625.93
ESE 112 SERVICES	6,832.57	7,012.05	7,162.75	7,147.36	7,127.64	7,117.96
ESE 113 SERVICES	4,305.19	4,509.09	4,553.99	4,612.91	4,664.56	4,767.54
SUPPORT LEVEL 4	841.66	812.03	833.12	786.37	718.22	715.68
SUPPORT LEVEL 5	257.03	262.97	253.07	180.78	153.12	153.84
TOTAL - EXCEPTIONAL	16,811.21	17,212.05	17,564.54	17,438.93	17,369.63	17,380.95
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,755.44	1,902.52	1,928.69	1,984.12	2,108.93	2,212.84

PROGRAM	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 ESTIMATED	2008-09 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,253.90	16,620.39	16,957.17	16,923.36	16,981.89	16,972.85
BASIC 4 - 8	21,468.75	21,275.58	20,723.46	20,414.80	20,054.03	19,793.79
BASIC 9 - 12	15,454.00	15,769.47	15,959.08	15,977.35	15,686.66	15,302.94
ESOL *	676.30	672.40	907.75	1,103.34	1,264.40	1,536.45
TOTAL - BASIC	53,852.95	54,337.84	54,547.46	54,418.85	53,986.98	53,606.03
GRAND TOTAL	72,419.60	73,452.41	74,040.69	73,841.90	73,465.54	73,199.82

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

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

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

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

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

SOURCE: 2006-07 COLUMN FROM DOE FINAL CALCULATION, DATED NOVEMBER 20, 2007

2007-08 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 22, 2008

2008-09 COLUMN FROM DOE SECOND CALCULATION DATED JULY 21, 2008

**WEIGHTED FTE
BY PROGRAM CATEGORY
2003-04 THROUGH PROJECTED 2008-09**

PROGRAM	2008-09 WEIGHTS	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 ESTIMATED	2008-09 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	1.066	4,583.91	4,671.30	4,847.32	4,876.41	4,931.98	4,931.24
ESE 112 SERVICES	1.000	6,832.57	7,012.05	7,162.75	7,147.36	7,127.64	7,117.96
ESE 113 SERVICES	1.052	4,907.92	5,104.29	5,068.59	5,018.85	4,972.42	5,015.45
SUPPORT LEVEL 4	3.570	3,322.87	3,205.89	3,132.09	2,936.31	2,603.55	2,554.98
SUPPORT LEVEL 5	4.970	1,437.05	1,470.27	1,313.43	940.24	775.09	764.58
TOTAL - EXCEPTIONAL		21,084.32	21,463.80	21,524.18	20,919.16	20,410.68	20,384.23
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	1.077	2,088.97	2,258.29	2,300.93	2,299.60	2,359.89	2,383.23

PROGRAM	2008-09 WEIGHTS	2003-04 DOE	2004-05 DOE	2005-06 DOE	2006-07 DOE	2007-08 ESTIMATED	2007-08 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.066	16,286.41	16,819.83	17,262.40	17,515.68	17,797.02	18,093.06
BASIC 4 - 8	1.000	21,468.75	21,275.58	20,723.46	20,414.80	20,054.03	19,793.79
BASIC 9 - 12	1.052	17,617.56	17,851.04	17,762.46	17,383.36	16,721.98	16,098.69
ESOL *	1.119	877.84	875.46	1,102.98	1,406.76	1,517.28	1,719.29
TOTAL - BASIC		56,250.56	56,821.91	56,851.30	56,720.59	56,090.31	55,704.83
ADDITIONAL WFTE +		491.28	578.28	635.76	753.06	937.56	498.29
GRAND TOTAL		79,915.12	81,122.29	81,312.18	80,692.41	79,798.44	78,970.57

* 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 AND CAP ADJUSTMENTS.

SOURCE: 2006-07 COLUMN FROM DOE FOURTH CALCULATION, DATED NOVEMBER 20, 2007
2007-08 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 22, 2008
2008-09 COLUMN FROM DOE SECOND CALCULATION DATED JULY 21, 2008

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.

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 time periods.

Indirect cost payments from all special revenue projects, except ROTC, IDEA, SEDNET, and FDLRS, are paid to the District Operating Fund. As prescribed by the federal government, an approved indirect cost rate is established each year and is based on the percentage of the District's indirect operating expenditures from the year before last.

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2008-09
PROJECTED REVENUE

NO.	DESCRIPTION	2007-08 ACTUAL REVENUE	2008-09 PROJECTED REVENUE	DIFFERENCE
	<u>FEDERAL DIRECT SOURCES</u>			
3191	ROTC	721,806	911,018	189,212
3199	OTHER FEDERAL DIRECT	2,314,971	430,397	-1,884,574
	TOTAL FEDERAL DIRECT	3,036,777	1,341,415	-1,695,362
	<u>FEDERAL THROUGH STATE SOURCES</u>			
3201	VOCATIONAL EDUCATION	676,542	640,326	-36,216
3227	DRUG FREE SCHOOLS	291,888	300,322	8,434
3230	EDUCATION FOR THE HANDICAPPED	15,535,744	15,891,110	355,366
3241	FDLRS/EAST	1,000,542	1,032,246	31,704
3240	TITLE 1	12,071,430	11,904,719	-166,712
3251	ADULT ED	1,318,693	961,229	-357,464
3290	TITLE II	2,853,269	3,065,334	212,065
3290	TITLE III	283,889	235,898	-47,991
3290	TITLE V	217,520	82,896	-134,624
3290	CHARTER SCHOOLS	128,750	0	-128,750
3290	OTHER	912,402	992,045	79,643
	TOTAL FEDERAL THROUGH STATE	35,290,669	35,106,125	-184,545
	<u>STATE AND OTHER SOURCES</u>			
3335	DIAGNOSTIC & RESOURCE	70,654	69,056	-1,598
3390	OTHER STATE	22,125	20,137	-1,988
	TOTAL STATE AND OTHER SOURCES	92,779	89,193	-3,586
	TOTAL SPECIAL REVENUE - OTHER	38,420,225	36,536,733	-1,883,493
	<u>FOOD SERVICES</u>			
	REVENUE	27,596,366	29,213,341	1,616,975
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	910,706	504,879	-405,827
	UNRESERVED	6,302,886	4,827,978	-1,474,908
	TOTAL FUND BALANCE	7,213,592	5,332,857	-1,880,735
	TOTAL FOOD SERVICE	34,809,958	34,546,198	-263,760
	GRAND TOTAL	73,230,183	71,082,931	-2,147,253

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2008-09
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2007-08 ACTUAL EXPENDITURES	2008-09 TENTATIVE BUDGET	DIFFERENCE
111	ADMINISTRATIVE SALARY	319,803	267,893	-51,910
121	TEACHER SALARY	13,636,235	15,439,485	1,803,251
123	SUPPLEMENTS	397,034	106,415	-290,619
141	SUBSTITUTE SALARY	227,537	285,187	57,650
161	HOURLY SALARY	4,473,676	4,781,465	307,789
181	EAP	1,502,416	1,317,482	-184,934
191	TEMPORARY SALARY	12,134	0	-12,134
	SALARIES TOTAL	20,568,834	22,197,927	1,629,093
210	RETIREMENT	1,960,369	1,969,954	9,585
220	FICA	1,529,670	1,551,077	21,407
231	LIFE INSURANCE	41,429	41,228	-201
232	HOSPITALIZATION	2,459,764	3,477,680	1,017,916
236	OPTION 3	0	11,232	11,232
237	VISION	29,554	61,479	31,925
238	SEC 125 CREDIT	104,163	70,082	-34,081
241	WORKER'S COMPENSATION	147,770	144,057	-3,713
243	WORKER'S COMP-ALL OTHERS	12	0	-12
244	WORKER'S COMP-FOOD SERVICE	187	0	-187
	FRINGE TOTAL	6,272,918	7,326,789	1,053,871
312	PROFESSIONAL/TECHNICAL	4,953,180	2,623,190	-2,329,990
315	TUITION REIMBURSEMENT	40,365	177,296	136,931
323	LIABILITY INSURANCE	5,060	0	-5,060
331	TRAVEL - IN COUNTY	195,270	214,599	19,329
332	TRAVEL - OUT OF COUNTY	351,184	374,961	23,777
351	REPAIR-INSTRUCTIONAL EQUIP	5,843	0	-5,843
352	REPAIR-OTHER EQUIPMENT	651	900	249
356	MAINT & WARRANTY AGREEMENTS	132,662	98,449	-34,213
360	RENTALS	27,478	48,586	21,108
361	MAINFRAME SOFTWARE RENTAL	26,334	50	-26,284
363	COMPUTER HARDWARE LEASE	0	50	50
371	TELEPHONE-BASE	7,543	1,838	-5,705
372	TELEPHONE-LONG DISTANCE	276	500	224
373	POSTAGE	10,684	21,368	10,684
374	TELEPHONE EQUIPMENT	260	1,750	1,490
376	PDA DATA USAGE	1,189	0	-1,189
377	PDA VOICE/CELL	1,340	5,000	3,660
378	DATA COMUNICATION SERVICES	2,393	6,000	3,607

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2008-09
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2007-08 ACTUAL EXPENDITURES	2008-09 TENTATIVE BUDGET	DIFFERENCE
391	PRINTING	84,512	92,561	8,049
397	ISOLATED TRANSPORTATION	15,730	15,480	-250
	PURCHASED SERVICES TOTAL	5,861,954	3,682,578	-2,179,376
450	GASOLINE	1,833	2,000	167
460	DIESEL	2,534	5,010	2,476
	GASOLINE TOTAL	4,367	7,010	2,643
511	SUPPLIES	1,931,930	1,334,786	-597,144
521	TEXTBOOKS	180,319	60,000	-120,319
522	TEXTBOOKS-STATE ADOPTED	71,190	0	-71,190
530	PERIODICALS	0	1,050	1,050
550	REPAIR PARTS	140	0	-140
594	UNIFORMS	1,049	0	-1,049
	SUPPLIES/MATERIALS TOTAL	2,184,628	1,395,836	-191,648
611	LIBRARY BOOKS-NEW	0	400	400
612	LIBRARY BOOKS-EXISTING	27,975	0	-27,975
621	A/V MATERIALS > \$1,000	1,101	13,000	11,899
622	A/V MATERIALS < \$1,000	40,647	23,950	-16,697
641	FURN/FIXT/EQUIP > \$1,000	214,555	69,798	-144,757
642	FURN/FIXT/EQUIP < \$1,000	670,069	360,885	-309,184
643	COMPUTER HARDWARE > \$1,000	555,232	212,429	-342,804
644	COMPUTER HARDWARE < \$1,000	227,065	165,577	-61,488
671	SITE IMPROVEMENT - CONTRACTED	18,418	10,000	-8,418
691	COMPUTER SOFTWARE > \$1,000	418,906	202,835	-216,072
692	COMPUTER SOFTWARE < \$1,000	301,263	97,548	-203,715
	CAPITAL OUTLAY TOTAL	2,475,230	1,156,421	-1,318,810
710	REDEMPTION OF PRINCIPAL	0	0	0
720	INTEREST	0	0	0
737	DUES/FEES	116,419	64,790	-51,629
738	COMMISSIONS	0	0	0
791	PUPIL TRANSPORTATION	0	0	0
794	FIELD TRIPS	149,429	37,090	-112,339
795	MISCELLANEOUS EXPENSE	0	0	0
799	INDIRECT COST	786,446	649,132	-137,314
972	RESERVES	0	19,160	19,160
	OTHER EXPENDITURES TOTAL	1,052,294	770,172	-282,122
	TOTAL EXPENDITURES	38,420,225	36,536,733	-1,883,493

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SPECIAL REVENUE FUND BUDGET
Fiscal Year 2008-09
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2007-08 ACTUAL EXPENDITURES	2008-09 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	9,049,923	10,490,549	1,440,626
5200	EXCEPTIONAL EDUCATION	5,696,925	6,593,491	896,566
5300	VOCATIONAL EDUCATION	305,440	199,550	-105,890
5400	ADULT EDUCATION	243,730	220,841	-22,889
5500	NON - FEFP	1,568,659	1,874,400	305,741
5900	NON-PRE-K	2,381,321	299,462	-2,081,859
	INSTRUCTIONAL TOTAL	19,245,998	19,678,293	432,295
6110	ATTENDANCE/SOCIAL WORK	638,963	591,715	-47,248
6120	GUIDANCE	1,357,089	1,338,658	-18,431
6130	HEALTH	1,414,013	1,508,189	94,176
6140	PSYCHOLOGICAL SERVICES	1,251,403	1,202,271	-49,132
6150	PARENT INVOLVEMENT	581,355	693,267	111,912
6200	INSTRUCTIONAL MEDIA	50,489	2,000	-48,489
6300	INSTRUCTIONAL CURRICULUM	9,381,464	7,440,008	-1,941,456
6400	INSTRUCTIONAL STAFF TRAINING	3,095,126	3,009,873	-85,253
6500	INSTRUCTIONAL RELATED TECH	5,400	0	-5,400
	INSTRUCTIONAL SUPPORT TOTAL	17,775,303	15,785,981	-1,989,322
7200	GENERAL ADMINISTRATION	786,949	671,423	-115,526
7300	SCHOOL ADMINISTRATION	29,738	32,139	2,401
7400	FACILITIES	14,193	0	-14,193
7700	CENTRAL SERVICES	226,193	149,300	-76,893
7800	TRANSPORTATION	229,448	108,440	-121,008
7900	UTILITY/CUSTODIAL	7,951	7,250	-701
9100	COMMUNITY SERVICES	104,452	103,907	-545
9200	DEBT SERVICE	0	0	0
9400	PROJECT RESERVES	0	0	0
	GENERAL SUPPORT TOTAL	1,398,924	1,072,459	-326,466
	TOTAL EXPENDITURES	38,420,225	36,536,733	-1,883,492

Food and Nutrition Services Budget

Fiscal Year 2008-09
PROJECTED REVENUE

Function	Description	2007-08 Actual Revenue	2008-09 Projected Revenue	Difference
	Federal through State Sources			
3261	Federal lunch reimbursement	\$ 7,726,845	\$ 7,958,650	\$ 231,805
3262	Federal breakfast reimbursement	3,549,706	3,656,197	106,491
3265	Federal Commodity	1,458,169	1,354,744	-103,425
3267	Summer Feeding	234,398	117,199	-117,199
	Total Federal Through State	\$ 12,969,118	\$ 13,086,790	\$ 117,672
	State and other sources			
3337	State Supplement - Breakfast	\$ 215,500	\$ 215,500	\$ 0
3338	State Supplement - Lunch	171,425	171,425	0
3399	Other Misc State Revenue	10,044	10,044	0
3436	Interest	53,361	45,000	-8,361
3451	Food sales type A	4,621,722	5,564,609	942,887
3452	Pupil breakfast	689	689	0
3453	Food sales adult	622,584	659,939	37,355
3454	Student a la carte	8,704,278	9,226,535	522,257
3455	Food sales adult a la carte	161,141	170,810	9,668
3456	Other food sales	30,095	29,000	-1,095
3457	Food Service - Child Care	31,763	29,000	-2,763
3458	Other commissions	2,566	3,000	434
3490	Miscellaneous local sources	2,080	1,000	-1,080
	Total State and Other	\$ 14,627,248	\$ 16,126,551	\$ 1,499,303
	Total Revenue	\$ 27,596,366	\$ 29,213,341	\$ 1,616,975
	Fund Balance, July 1			
	Reserve for Encumbrances	\$ 910,706	\$ 504,879	\$ -405,827
	Unreserved	6,302,886	4,827,978	-1,474,908
	Total Fund Balance	\$ 7,213,592	\$ 5,332,857	\$ -1,880,735
	GRAND TOTAL	\$ 34,809,958	\$ 34,546,198	\$ -263,760

Food and Nutrition Services Budget

Fiscal year 2008-09

EXPENDITURES BY OBJECT

Object	Description	2007-08 Actual Expenditures	2008-09 Tentative Budget	Difference
111	Administrative Salary	\$ 81,328	\$ 81,328	\$ 0
161	Hourly Salary	8,101,104	8,128,654	27,550
181	E-A-P Salary	518,950	578,885	59,935
Salaries Total		\$ 8,701,382	\$ 8,788,867	\$ 87,485
210	Retirement	\$ 853,920	\$ 865,703	\$ 11,783
220	FICA	643,633	672,348	28,715
231	Life Insurance	12,302	12,426	124
232	Hospitalization	1,344,011	1,357,524	13,513
236	Option 3	0	0	0
237	Vision	15,609	15,766	157
238	SEC 125 Credit	54,821	55,372	551
241	Worker's Compensation I	5,976	6,036	60
244	Worker's Compensation IV	446,508	450,997	4,489
Fringe Total		\$ 3,376,780	\$ 3,436,172	\$ 59,392
312	Professional & Technical	\$ 1,114,715	\$ 1,060,948	\$ -53,767
331	Travel - In County	62,662	61,000	-1,662
332	Travel - Out of County	9,204	6,500	-2,704
352	Repair - Other Equipment	2,836	3,500	664
355	Repair - General Maintenance	1,789	15,000	13,211
356	Maint & Warranty Agreements	79,666	115,000	35,334
360	Rentals	11,924	13,000	1,076
371	Telephone Base	0	4,000	4,000
372	Telephone Long Distance	0	1,200	1,200
373	Postage	0	4,200	4,200
374	Telephone Equipment	200	1,000	800
376	PDA Data Usage	551	950	399
391	Printing	14,343	10,000	-4,343
392	Contracted Food Services	99,971	125,000	25,029
Purchased Services Total		\$ 1,397,861	\$ 1,421,298	\$ 23,437
410	Natural Gas	177,205	205,000	27,795
420	Bottled Gas	180,453	190,000	9,547
430	Electricity	443,043	465,000	21,957
460	Diesel	8,245	12,000	3,755
Energy Services Total		\$ 808,946	\$ 872,000	\$ 63,054

Food and Nutrition Services Budget

Fiscal year 2008-09

EXPENDITURES BY OBJECT

Object	Description	2007-08 Actual Expenditures	2008-09 Tentative Budget	Difference
511	Supplies	\$ 1,016,075	\$ 931,013	\$ -85,062
571	Food	10,168,843	11,185,727	1,016,884
591	Wares Replacement	28,130	29,200	1,070
592	Commodity Usage	1,725,509	1,100,000	-625,509
594	Uniforms	111,186	45,000	-66,186
Supplies/Materials Total		\$ 13,049,743	\$ 13,290,940	\$ 241,197
641	Furn/Fixt/Equip > \$1,000	\$ 942,583	\$ 850,000	\$ -92,583
642	Furn/Fixt/Equip < \$1,000	87,368	95,000	7,632
643	Computer Hardware > \$1,000	8,407	12,000	3,593
644	Computer Hardware < \$1,000	482	2,500	2,018
681	Remodeling/Renovation - Contracted	553,881	720,000	166,120
691	Computer Software > \$750	11,109	13,000	1,891
692	Computer Software < \$750	7,347	8,000	653
Capital Outlay Total		\$ 1,611,176	\$ 1,700,500	\$ 89,324
737	Dues/Fees	\$ 18,903	\$ 19,250	\$ 347
739	Bank Charges	191,850	185,000	-6,850
795	Miscellaneous Charges	385	1,000	615
796	Uncollected Accounts	5,391	4,500	-891
799	Federal Indirect Cost	314,683	533,157	218,474
Other Expenditures Total		\$ 531,213	\$ 742,907	\$ 211,694
Total Expenditures		\$ 29,477,101	\$ 30,252,684	\$ 775,583
Fund Balance, June 30				
	Reserve for Encumbrances	\$ 504,879	\$ 380,000	\$ -124,879
	Unreserved	4,827,978	3,913,514	-914,464
	Total Fund Balance, June 30	\$ 5,332,857	\$ 4,293,514	\$ -1,039,343
GRAND TOTAL		\$ 34,809,958	\$ 34,546,198	\$ -263,760

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Certificates of Participation

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

Capital Lease Obligations

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

DEBT SERVICE BUDGET
Fiscal Year 2008-09
Revenues

	2007-08 Actual REVENUE	STATE BOARD OF EDUCATION BONDS	CERTIFICATES OF PARTICIPATION	2008-09 Projected REVENUE
<u>STATE SOURCES</u>				
CO & DS Withheld for SBE Bonds	2,336,618	2,510,000	0	2,510,000
<u>LOCAL SOURCES</u>				
Investment Revenue	52,540	0	44,000	44,000
<u>OTHER FINANCING SOURCES</u>				
Proceeds from COP Series 2008 Transfers from Operating Fund Transfers from Capital Projects Funds	37,286,160	0	38,689,559	38,689,559
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	39,675,318	2,510,000	38,733,559	41,243,559
<u>FUND BALANCES, JULY 1</u>				
Reserved for Debt Service	3,061,159	428,164	3,677,968	4,106,132
Unreserved Fund Balance	0	0	0	0
GRAND TOTAL	42,736,477	2,938,164	42,411,527	45,349,691

DEBT SERVICE BUDGET
Fiscal Year 2008-09
Expenditures

	2007-08 Actual EXPENDITURES	STATE BOARD OF EDUCATION BONDS	CERTIFICATES OF PARTICIPATION	2008-09 Tentative BUDGET
DEBT SERVICE				
Redemption of Principal	12,435,000	1,704,080	11,360,000	13,064,080
Interest	26,086,721	805,920	26,718,251	27,524,171
Fees	108,624	30,000	79,073	109,073
TOTAL EXPENDITURES	38,630,345	2,540,000	38,157,324	40,697,324
FUND BALANCES, JUNE 30				
Reserved for Debt Service	4,106,132	398,163	4,254,204	4,652,367
Unreserved Fund Balance	0	0	0	0
GRAND TOTAL	42,736,477	2,938,163	42,411,528	45,349,691

CAPITAL PROJECTS FUND BUDGET

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

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

Ad valorem taxes on real and personal property within the District are assessed to provide revenue for capital projects funding. In the past, the Board has been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature has capped the amount at 1.750 mills.

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

Funds received from the sale of School Board property are also available for expenditure for capital projects.

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

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Revenues

REVENUES	2007-08 ACTUAL REVENUE	2008-09 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES			
PECO - CONSTRUCTION	3,229,770	1,597,365	-1,632,405
PECO - MAINTENANCE	7,626,065	4,136,741	-3,489,324
CLASSROOMS FOR KIDS	7,059,949	0	-7,059,949
CO & DS DISTRIBUTED TO DISTRICT	292,959	320,000	27,041
INTEREST - CO & DS	63,509	35,172	-28,337
OTHER STATE	162,388	100,000	-62,388
TOTAL STATE	18,434,640	6,189,278	-12,245,362
LOCAL SOURCES			
SCHOOL CAPITAL OUTLAY TAX	79,457,477	69,004,095	-10,453,382
INTEREST ON INVESTMENTS	12,811,920	3,000,000	-9,811,920
IMPACT FEES	6,235,066	7,000,000	764,934
SALE OF PROPERTY	123,567	100,000	-23,567
MISCELLANEOUS LOCAL	26,180		-26,180
TOTAL LOCAL	98,654,210	79,104,095	-19,550,115
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF RANS	550,000	39,000,000	38,450,000
PROCEEDS FROM COP	56,415,263		-56,415,263
TRANSFERS FROM CAPITAL PROJECTS	42,231,569		
TOTAL OTHER FINANCING SOURCES	99,196,832	39,000,000	-60,196,832
TOTAL REVENUE AND OTHER FINANCING SOURCES	216,285,682	124,293,373	-91,992,309
FUND BALANCE - JULY 1			
RESERVED FOR ENCUMBRANCES	149,584,835	101,033,986	-48,550,849
RESERVED FOR CAPITAL PROJECTS	124,586,782	85,700,707	-38,886,075
RESERVED / UNDESIGNATED	31,369,325	52,348,801	20,979,476
UNRESERVED / UNDESIGNATED	14,052,504	3,154,545	-10,897,959
TOTAL FUND BALANCE - JULY 1	319,593,446	242,238,039	-77,355,407
GRAND TOTAL	535,879,128	366,531,412	-169,347,716

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2009	2008-09 APPROPRIATIONS	2008-09 TENTATIVE BUDGET	2008-09 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2009
RESERVED FOR:					
21ST CENTURY CLASSROOM	28,096		28,096	23,039	5,057
7 YEAR PLAN PRECONSTRUCTION TASK	140,778		140,778	115,438	25,340
7 YEAR PRECONSTRUCTION EQUIPMENT	25,000		25,000	20,500	4,500
7 YR PLAN MAINTENANCE EQUIP	12,774		12,774	10,475	2,299
ADA PROJECTS	249,817	250,000	499,817	409,850	89,967
CAMBRIDGE ES PHASE I RENEWAL	2,322,658		2,322,658	1,904,580	418,078
CHILDREN'S CENTER LEASE	1,595		1,595	1,595	0
CHS - ADD/REM/REN/INFRA UPGRADES	308,953		308,953	253,341	55,612
CONCESSION STAND UPGRADES	1,946		1,946	1,596	350
CUSTODIAL EQUIPMENT	10,468	250,000	260,468	213,584	46,884
DIGITAL VIDEO CAMERAS	24,534		24,534	20,118	4,416
DISTRICT REFRESHMENT (ET)	317,161		317,161	260,072	57,089
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	13,493		13,493	11,064	2,429
EDUCATIONAL TECHNOLOGY - EQUIPMENT	559,909		559,909	459,125	100,784
EDUCATIONAL TECHNOLOGY - EQUIPMENT ***					
ALLOCATED DUE TO FY09 BUDGET PROCESS	3,000,000		3,000,000	2,450,100	549,900
EGHS - ADDITIONS/RENEWAL/TECH	797,678		797,678	654,096	143,582
ELECTRONIC REPLACE - QZAB	189,348		189,348	155,265	34,083
ELEMENTARY SCHOOL "S"	188,714		188,714	154,745	33,969
ELEMENTARY SCHOOL T	750,248		750,248	615,203	135,045
ELEMENTARY U	1,426,007		1,426,007	1,169,326	256,681
ENTERPRISE ES - HVAC OVERFEED	1,300,000		1,300,000	1,066,000	234,000
ESF SITE IMPROVEMENT	260,754		260,754	213,818	46,936
FAST TEAMS	410,399		410,399	336,527	73,872
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	831,807		831,807	682,082	149,725
FF&E CHARGEBACK	0	2,000,000	2,000,000	1,640,000	360,000
FOREIGN LANGUAGE LABS	211,592		211,592	173,505	38,087
GROWTH MANAGEMENT	17,145		17,145	14,059	3,086
HEALTH & SAFETY - VARIOUS	185,307		185,307	151,952	33,355
HIGH SCHOOL CCC	42,075,186		42,075,186	34,501,653	7,573,533
HS ADDS/RENEW/TECH	64,144,750		64,144,750	52,598,695	11,546,055
HVAC - PROJECTS	3,226,380		3,226,380	2,645,632	580,748
HVAC CONTROLS UPGRADES	98,719		98,719	80,950	17,769
HVAC- PREVENTITIVE MAINTENANCE	46,665		46,665	38,265	8,400
HVAC- REPLACEMENT RHS	2,099,258		2,099,258	1,721,392	377,866
HVAC- UPGRADES - MS GYMS/CREEL	1,000,000		1,000,000	820,000	180,000
IMPACT FEE PROJECTS	0	7,000,000	7,000,000	5,740,000	1,260,000
JUPITER ES - HVAC OVERFEED	1,090,073		1,090,073	893,860	196,213

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2009	2008-09 APPROPRIATIONS	2008-09 TENTATIVE BUDGET	2008-09 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2009
KITCHEN EQUIPMENT	346,960		346,960	284,507	62,453
LIGHTNING PREDICTION AND WARNING	10,103		10,103	8,284	1,819
MAINTENANCE CAPITAL SUPPLIES/SERVICES	301,590		301,590	247,304	54,286
MAINTENANCE EQUIPMENT	4,117		4,117	3,376	741
MAINTENANCE PROJECTS "PROJECT F"	0	6,825,053	6,825,053	5,596,543	1,228,510
MIDDLE SCHOOL EE	3,021,601		3,021,601	2,477,713	543,888
NEW CTRL AREA ADULT/ALTER ED	3,753,396		3,753,396	3,077,785	675,611
OTHER PROJECTS DISTRICT WIDE	79,021	500,000	579,021	474,797	104,224
PERFORMANCE BASED DIPLOMA	12,663		12,663	10,384	2,279
PORTABLE LEASE	6,524	650,000	656,524	538,350	118,174
PORTABLE RELOCATION	691,511	250,000	941,511	772,039	169,472
RAN PROJECT - FY 07/08 ***	12,746,000		12,746,000	10,451,720	2,294,280
RAN PROJECTS	24,201		24,201	19,845	4,356
REFURBISH PORTABLES	84,039		84,039	68,912	15,127
REMODEL / RENOVATE - VARIOUS	350,964	4,000,000	4,350,964	3,567,790	783,174
RIVIERA ES - HVAC OVERFEED	1,431,136		1,431,136	1,173,532	257,604
ROCKLEDGE CENTER DEMOLITION	90,419		90,419	74,144	16,275
ROOFING - VARIOUS	2,900		2,900	2,378	522
ROOFING PREVENTIVE MAINTENANCE	91,981		91,981	75,424	16,557
S ABEYANCE ENTER HVAC UPGRADE	290,464		290,464	238,180	52,284
SAFETY TO LIFE - PECO	394,353	413,674	808,027	662,582	145,445
SCHOOL / PORTABLE FURNITURE REPLACEMENT	507,775	500,000	1,007,775	826,376	181,399
SCHOOL BUS REPLACEMENT	1,672,449	4,000,000	5,672,449	4,651,408	1,021,041
SCHOOL INFRASTRUCTURE UPGRADES	39,276		39,276	32,206	7,070
SCHOOL RENEWAL/REROOFING	3,981,763		3,981,763	3,265,046	716,717
SCHOOL UPGRADES AND REROOFING	11,963,366		11,963,366	9,809,960	2,153,406
SECOND SCH OF NATL PROMINENCE	3,093,479		3,093,479	2,536,653	556,826
SPACE COAST ES - HVAC OVERFEED	1,560,487		1,560,487	1,279,599	280,888
SPORTS EQUIPMENT - DISTRICTWIDE	10,559		10,559	8,658	1,901
SSNP- DATA INFRASTRUCTURE	37,234		37,234	30,532	6,702
STONE SCIENCE AND TECHNOLOGY	8,042		8,042	6,594	1,448
SUNRISE STANDARD CLASSROOM	2,700,842	1,350,000	4,050,842	3,321,690	729,152
SUNRISE STANDARD CLASSROOM *** ALLOATED DUE TO FY09 BUDGET PROCESS	900,000		900,000	847,200	52,800
SUNTREE ES - HVAC OVERFEED	1,156,570		1,156,570	948,387	208,183
TV LIGHTING	25,076		25,076	20,562	4,514
VARIOUS SCHOOL FACILITY RENEWAL	6,754,040	3,052,667	9,806,707	8,041,500	1,765,207
VEHICLES - OTHER	269		269	269	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2009	2008-09 APPROPRIATIONS	2008-09 TENTATIVE BUDGET	2008-09 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2009
VIERA HIGH SCHOOL	1,159,791		1,159,791	951,029	208,762
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,404		7,404	6,071	1,333
WHISPERING HILLS RENOVATION	55,116		55,116	45,195	9,921
TOTALS BEFORE TRANSFERS AND OTHER USES	186,734,693	31,041,394	217,776,087	178,676,026	39,100,061
RAN PRINCIPAL REPAYMENT	0	50,000,000	50,000,000	50,000,000	0
RAN INTEREST PAYMENT	0	1,500,000	1,500,000	1,500,000	0
TRANSFER TO DEBT SERVICE	0	38,689,559	38,689,559	38,689,559	0
TOTALS AFTER TRANSFERS AND OTHER USES	186,734,693	121,230,953	307,965,646	268,865,585	39,100,061
RESERVED / UNDESIGNATED	52,348,801	2,827,248	55,176,049	0	55,176,049
UNRESERVED / UNDESIGNATED	3,154,545	235,172	3,389,717	0	3,389,717
GRAND TOTAL	242,238,039	124,293,373	366,531,412	268,865,585	97,665,827

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Tentative Budget by Major Funding Source

	2008-09 TENTATIVE BUDGET	2008-09 TAX LEVY	PRIOR YEAR'S TAX LEVY	2008-09 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
21ST CENTURY CLASSROOM	28,096	0	21,905	0	0	0	6,191
7 YEAR PLAN PRECONSTRUCTION TASK	140,778	0	140,778	0	0	0	0
7 YEAR PRECONSTRUCTION EQUIPMENT	25,000	0	25,000	0	0	0	0
7 YR PLAN MAINTENANCE EQUIP	12,774	0	12,774	0	0	0	0
ADA PROJECTS	499,817	250,000	249,817	0	0	0	0
CAMBRIDGE ES PHASE I RENEWAL	2,322,658	0	2,322,658	0	0	0	0
CHILDREN'S CENTER LEASE	1,595	0	1,595	0	0	0	0
CHS - ADD/REM/REN/INFRA UPGRADES	308,953	0	308,953	0	0	0	0
CONCESSION STAND UPGRADES	1,946	0	1,946	0	0	0	0
CUSTODIAL EQUIPMENT	260,468	250,000	10,468	0	0	0	0
DIGITAL VIDEO CAMERAS	24,534	0	24,534	0	0	0	0
DISTRICT REFRESHMENT (ET)	317,161	0	316,640	0	0	0	521
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	13,493	0	0	0	0	0	13,493
EDUCATIONAL TECHNOLOGY - EQUIPMENT	559,909	0	556,853	0	0	0	3,056
EDUCATIONAL TECHNOLOGY - EQUIPMENT *** ALLOCATED DUE TO FY09 BUDGET PROCESS	3,000,000	0	0	0	0	0	3,000,000
EGHS - ADDITIONS/RENEWAL/TECH	797,678	0	0	0	0	0	797,678
ELECTRONIC REPLACE - QZAB	189,348	0	11,759	0	0	177,589	0
ELEMENTARY SCHOOL "S"	188,714	0	0	0	0	185,697	3,017
ELEMENTARY SCHOOL T	750,248	0	0	0	0	0	750,248
ELEMENTARY U	1,426,007	0	0	0	0	0	1,426,007
ENTERPRISE ES - HVAC OVERFEED	1,300,000	0	0	0	1,300,000	0	0
ESF SITE IMPROVEMENT	260,754	0	92,183	0	58,757	0	109,814
FAST TEAMS	410,399	0	410,399	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	831,807	0	103,471	0	728,336	0	0
FF&E CHARGEBACK	2,000,000	2,000,000	0	0	0	0	0
FOREIGN LANGUAGE LABS	211,592	0	211,592	0	0	0	0
GROWTH MANAGEMENT	17,145	0	4,645	0	0	0	12,500
HEALTH & SAFETY - VARIOUS	185,307	0	185,307	0	0	0	0
HIGH SCHOOL CCC	42,075,186	0	45,958	0	0	36,325,617	5,703,611

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Tentative Budget by Major Funding Source

	2008-09 TENTATIVE BUDGET	2008-09 TAX LEVY	PRIOR YEAR'S TAX LEVY	2008-09 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
HS ADDS/RENEW/TECH	64,144,750	0	0	0	0	58,799,873	5,344,877
HVAC - PROJECTS	3,226,380	0	9,556	0	3,178,357	0	38,467
HVAC CONTROLS UPGRADES	98,719	0	0	0	98,719	0	0
HVAC- PREVENTITIVE MAINTENANCE	46,665	0	664	0	29,610	0	16,391
HVAC- REPLACEMENT RHS	2,099,258	0	2,099,258	0	0	0	0
HVAC- UPGRADES - MS GYMS/CREEL	1,000,000	0	0	0	1,000,000	0	0
IMPACT FEE PROJECTS	7,000,000	0	0	0	0	0	7,000,000
JUPITER ES - HVAC OVERFEED	1,090,073	0	942,805	0	147,268	0	0
KITCHEN EQUIPMENT	346,960	0	346,960	0	0	0	0
LIGHTNING PREDICTION AND WARNING	10,103	0	0	0	0	0	10,103
MAINTENANCE CAPITAL SUPPLIES/SERVICES	301,590	0	301,590	0	0	0	0
MAINTENANCE EQUIPMENT	4,117	0	4,117	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	6,825,053	3,101,986	0	3,723,067	0	0	0
MIDDLE SCHOOL EE	3,021,601	0	0	0	0	0	3,021,601
NEW CTRL AREA ADULT/ALTER ED	3,753,396	0	25,276	0	0	3,728,120	0
OTHER PROJECTS DISTRICT WIDE	579,021	500,000	79,021	0	0	0	0
PERFORMANCE BASED DIPLOMA	12,663	0	12,663	0	0	0	0
PORTABLE LEASE	656,524	650,000	6,524	0	0	0	0
PORTABLE RELOCATION	941,511	250,000	27,034	0	0	0	664,477
RAN PROJECT - FY 07/08 ***	12,746,000	0	0	0	0	0	12,746,000
RAN PROJECTS	24,201	0	0	0	0	0	24,201
REFURBISH PORTABLES	84,039	0	47,385	0	0	0	36,654
REMODEL / RENOVATE - VARIOUS	4,350,964	3,500,000	77,149	0	272,477	0	501,338
RIVIERA ES - HVAC OVERFEED	1,431,136	0	1,248,857	0	182,279	0	0
ROCKLEDGE CENTER DEMOLITION	90,419	0	0	0	0	0	90,419
ROOFING - VARIOUS	2,900	0	0	0	0	0	2,900
ROOFING PREVENTIVE MAINTENANCE	91,981	0	91,981	0	0	0	0
S ABEYANCE ENTER HVAC UPGRADE	290,464	0	172,445	0	4,152	0	113,867
SAFETY TO LIFE - PECO	808,027	0	23	413,674	394,330	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	1,007,775	500,000	507,775	0	0	0	0
SCHOOL BUS REPLACEMENT	5,672,449	4,000,000	1,672,449	0	0	0	0
SCHOOL INFRASTRUCTURE UPGRADES	39,276	0	0	0	0	0	39,276

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Tentative Budget by Major Funding Source

	2008-09 TENTATIVE BUDGET	2008-09 TAX LEVY	PRIOR YEAR'S TAX LEVY	2008-09 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
SCHOOL RENEWAL/REROOFING	3,981,763	0	968,302	0	7,035	0	3,006,426
SCHOOL UPGRADES AND REROOFING	11,963,366	0	258,681	0	371,000	8,467,033	2,866,652
SECOND SCH OF NATL PROMINENCE	3,093,479	0	3,093,479	0	0	0	0
SPACE COAST ES - HVAC OVERFEED	1,560,487	0	1,359,342	0	201,145	0	0
SPORTS EQUIPMENT - DISTRICTWIDE	10,559	0	0	0	0	0	10,559
SSNP- DATA INFRASTRUCTURE	37,234	0	37,234	0	0	0	0
STONE SCIENCE AND TECHNOLOGY	8,042	0	8,042	0	0	0	0
SUNRISE STANDARD CLASSROOM	4,050,842	1,350,000	1,504,962	0	0	0	1,195,880
SUNRISE STANDARD CLASSROOM *** ALLOATED DUE TO FY09 BUDGET PROCESS	900,000	0	0	0	0	0	900,000
SUNTREE ES - HVAC OVERFEED	1,156,570	0	629,586	0	526,984	0	0
TV LIGHTING	25,076	0	25,076	0	0	0	0
VARIOUS SCHOOL FACILITY RENEWAL	9,806,707	1,135,302	6,754,040	1,597,365	0	0	320,000
VEHICLES - OTHER	269	0	0	0	0	0	269
VIERA HIGH SCHOOL	1,159,791	0	623,258	0	0	374,436	162,097
WEST MELBOURNE SCIENCE AND TECHNOLOGY	7,404	0	7,404	0	0	0	0
WHISPERING HILLS RENOVATION	55,116	0	55,116	0	0	0	0
TOTALS BEFORE TRANSFERS AND OTHER USES	217,776,087	17,487,288	28,057,289	5,734,106	8,500,449	108,058,365	49,938,590
RAN PRINCIPAL REPAYMENT	50,000,000	11,000,000	0	0	0	0	39,000,000
RAN INTEREST PAYMENT	1,500,000	1,500,000	0	0	0	0	0
TRANSFER - DEBT SERVICE	38,689,559	38,689,559	0	0	0	0	0
TOTALS AFTER TRANSFERS AND OTHER USES	307,965,646	68,676,847	28,057,289	5,734,106	8,500,449	108,058,365	88,938,590
RESERVED / UNDESIGNATED	55,176,049	2,827,248	27,505,263		9,371	15,779,348	9,054,819
UNRESERVED / UNDESIGNATED	3,389,717	0	252,459	0	0	0	3,137,258
GRAND TOTAL	366,531,412	71,504,095	55,815,011	5,734,106	8,509,820	123,837,713	101,130,667

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-08	ACTUAL FUNDS AVAILABLE 06-30-08	ACTUAL FUND BALANCE 64-30-08
<u>RESERVED FOR:</u>			
21ST CENTURY CLASSROOM	28,096	0	28,096
7 YEAR PLAN PRECONSTRUCTION TASK	35,884	104,894	140,778
7 YEAR PRECONSTRUCTION EQUIPMENT	1,640	23,360	25,000
7 YR PLAN MAINTENANCE EQUIP	0	12,774	12,774
ADA PROJECTS	0	249,817	249,817
CAMBRIDGE ES PHASE I RENEWAL	2,073,716	248,942	2,322,658
CHILDREN'S CENTER LEASE	1,595	0	1,595
CHS - ADD/REM/REN/INFRA UPGRADES	110,513	198,440	308,953
CONCESSION STAND UPGRADES	1,946	0	1,946
CUSTODIAL EQUIPMENT	610	9,858	10,468
DIGITAL VIDEO CAMERAS	0	24,534	24,534
DISTRICT REFRESHMENT (ET)	1,923	315,238	317,161
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	13,493	0	13,493
EDUCATIONAL TECHNOLOGY - EQUIPMENT	27,420	532,489	559,909
EDUCATIONAL TECHNOLOGY - EQUIPMENT *** ALLOCATED DUE TO FY09 BUDGET PROCESS		3,000,000	3,000,000
EGHS - ADDITIONS/RENEWAL/TECH	26,660	771,018	797,678
ELECTRONIC REPLACE - QZAB	3,669	185,679	189,348
ELEMENTARY SCHOOL "S"	37,573	151,141	188,714
ELEMENTARY SCHOOL T	4,170	746,078	750,248
ELEMENTARY U	0	1,426,007	1,426,007
ENTERPRISE ES - HVAC OVERFEED		1,300,000	1,300,000
ESF SITE IMPROVEMENT	190,013	70,741	260,754
FAST TEAMS	159,876	250,523	410,399
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	194,051	637,756	831,807
FF&E CHARGEBACK			0
FOREIGN LANGUAGE LABS	176,198	35,394	211,592
GROWTH MANAGEMENT	9,645	7,500	17,145
HEALTH & SAFETY - VARIOUS	13,200	172,107	185,307
HIGH SCHOOL CCC	37,341,090	4,734,096	42,075,186
HS ADDS/RENEW/TECH	38,421,000	25,723,750	64,144,750
HVAC - PROJECTS	1,381,502	1,844,878	3,226,380
HVAC CONTROLS UPGRADES	67,126	31,593	98,719
HVAC- PREVENTITIVE MAINTENANCE	29,400	17,265	46,665

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2008-09
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-08	ACTUAL FUNDS AVAILABLE 06-30-08	ACTUAL FUND BALANCE 64-30-08
HVAC- REPLACEMENT RHS	1,256,033	843,225	2,099,258
HVAC- UPGRADES - MS GYMS/CREEL	0	1,000,000	1,000,000
IMPACT FEE PROJECTS	0	0	0
JUPITER ES - HVAC OVERFEED	522,900	567,173	1,090,073
KITCHEN EQUIPMENT	69,361	277,599	346,960
LIGHTNING PREDICTION AND WARNING	0	10,103	10,103
MAINTENANCE CAPITAL SUPPLIES/SERVICES	117,907	183,683	301,590
MAINTENANCE EQUIPMENT	0	4,117	4,117
MAINTENANCE PROJECTS "PROJECT F"	0	0	0
MIDDLE SCHOOL EE	0	3,021,601	3,021,601
NEW CTRL AREA ADULT/ALTER ED	25,275	3,728,121	3,753,396
OTHER PROJECTS DISTRICT WIDE	63,000	16,021	79,021
PERFORMANCE BASED DIPLOMA	0	12,663	12,663
PORTABLE LEASE	0	6,524	6,524
PORTABLE RELOCATION	116,827	574,684	691,511
RAN PROJECT - FY 07/08 ***	0	12,746,000	12,746,000
RAN PROJECTS	0	24,201	24,201
REFURBISH PORTABLES	50,777	33,262	84,039
REMODEL / RENOVATE - VARIOUS	52,785	298,179	350,964
RIVIERA ES - HVAC OVERFEED	563,787	867,349	1,431,136
ROCKLEDGE CENTER DEMOLITION	62,031	28,388	90,419
ROOFING - VARIOUS	0	2,900	2,900
ROOFING PREVENTIVE MAINTENANCE	66,991	24,990	91,981
S ABEYANCE ENTER HVAC UPGRADE	276,456	14,008	290,464
SAFETY TO LIFE - PECO	342,501	51,852	394,353
SCHOOL / PORTABLE FURNITURE REPLACEMENT	332,923	174,852	507,775
SCHOOL BUS REPLACEMENT	1,671,912	537	1,672,449
SCHOOL INFRASTRUCTURE UPGRADES	38,766	510	39,276
SCHOOL RENEWAL/REROOFING	1,268,417	2,713,346	3,981,763
SCHOOL UPGRADES AND REROOFING	6,134,203	5,829,163	11,963,366
SECOND SCH OF NATL PROMINENCE	305,468	2,788,011	3,093,479
SPACE COAST ES - HVAC OVERFEED		1,560,487	1,560,487
SPORTS EQUIPMENT - DISTRICTWIDE	1,571	8,988	10,559
SSNP- DATA INFRASTRUCTURE	16,067	21,167	37,234
STONE SCIENCE AND TECHNOLOGY	8,042	0	8,042

CAPITAL PROJECTS FUND BUDGET
 Fiscal Year 2008-09
 Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 06-30-08	ACTUAL FUNDS AVAILABLE 06-30-08	ACTUAL FUND BALANCE 64-30-08
SUNRISE STANDARD CLASSROOM	1,142,540	1,558,302	2,700,842
SUNRISE STANDARD CLASSROOM *** ALLOCATED DUE TO FY09 BUDGET PROCESS		900,000	900,000
SUNTREE ES - HVAC OVERFEED	459,836	696,734	1,156,570
TV LIGHTING	0	25,076	25,076
VARIOUS SCHOOL FACILITY RENEWAL	5,199,498	1,554,542	6,754,040
VEHICLES - OTHER	0	269	269
VIERA HIGH SCHOOL	516,103	643,688	1,159,791
WEST MELBOURNE SCIENCE AND TECHNOLOGY	0	7,404	7,404
WHISPERING HILLS RENOVATION	0	55,116	55,116
SUBTOTAL	101,033,986	85,700,707	186,734,693
RESERVED / UNDESIGNATED	0	52,348,801	52,348,801
UNRESERVED / UNDESIGNATED	0	3,154,545	3,154,545
GRAND TOTAL	101,033,986	141,204,053	242,238,039

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. Detailed information is provided on the following pages.

ENTERPRISE FUND BUDGET

The District has established an enterprise fund to account for the Board's School Age Childcare Program. 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.

INTERNAL SERVICE FUND BUDGET
PROJECTED REVENUE

	2007-08 AMENDED BUDGET				2008-09 TENTATIVE BUDGET				2007-08 AMENDED VS 2008-09 TENTATIVE
	MEDICAL INSURANCE	WORKERS' COMP	GENERAL LIABILITY	TOTAL	MEDICAL INSURANCE	WORKERS' COMP	GENERAL LIABILITY	TOTAL	
PREMIUMS	60,290,805	5,505,944	934,422	66,731,171	57,855,093	3,747,147	911,105	62,513,345	-4,217,826
INTEREST	1,413,639	819,940	37,086	2,270,665	988,000	499,358	17,180	1,504,538	-766,127
INTERFUND TRANSFER	<u>0</u>	<u>0</u>	<u>495,000</u>	<u>495,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>-495,000</u>
TOTAL ESTIMATED REVENUES	61,704,444	6,325,884	1,466,508	69,496,836	58,843,093	4,246,505	928,285	64,017,883	-5,478,953
FUND BALANCES, JULY 1	30,032,880	4,439,884	1,069,772	35,542,536	18,515,981	3,103,487	760,276	22,379,744	-13,162,792
TOTAL PROJECTED REVENUES AND FUND BALANCES	91,737,324	10,765,768	2,536,280	105,039,372	77,359,074	7,349,992	1,688,561	86,397,627	-18,641,745

**INTERNAL SERVICE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2007-08 AMENDED BUDGET				2008-09 TENTATIVE BUDGET				2007-08 AMENDED VS 2008-09 TENTATIVE
	MEDICAL INSURANCE	WORKERS' COMP	GENERAL LIABILITY	TOTAL	MEDICAL INSURANCE	WORKERS' COMP	GENERAL LIABILITY	TOTAL	
111 ADMINISTRATIVE SALARY	41,875	28,859	46,845	117,579	41,875	10,627	74,675	127,177	9,598
161 HOURLY SALARY	315,493	63,299	10,067	388,859	312,083	79,199	17,687	408,969	20,110
181 EAP SALARY	223,417	0	41,501	264,918	230,503	0	0	230,503	-34,415
SALARIES TOTAL	580,785	92,158	98,413	771,356	584,461	89,826	92,362	766,649	-4,707
210 RETIREMENT	57,089	8,551	9,693	75,333	57,570	8,848	9,098	75,516	183
220 FICA	42,021	6,234	7,529	55,784	44,711	6,872	7,066	58,649	2,865
231 LIFE INSURANCE	1,196	189	107	1,491	12,624	194	200	13,018	11,527
232 HOSPITALIZATION	74,587	10,060	5,033	89,679	104,800	12,324	11,384	128,508	38,829
236 OPTION 3	0	0	0	0	1,200,000	0	0	1,200,000	1,200,000
237 VISION	697	103	43	844	868	103	98	1,069	225
238 SECTION 125 CREDIT	2,571	398	160	3,129	3,200	380	360	3,940	811
239 DENTAL PREMIUM ASSISTANCE	36,600	0	0	36,600	0	0	0	0	-36,600
241 WORKER COMPENSATION	4,305	619	352	5,276	4,608	363	193	5,164	-112
BENEFITS TOTAL	219,066	26,154	22,917	268,136	1,428,381	29,084	28,399	1,485,864	1,217,728
311 LEGAL SERVICES	0	0	0	0	0	0	0	0	0
312 PROFESSIONAL & TECHNICAL SRV.	179,483	36,567	0	216,050	210,000	8,000	2,000	220,000	3,950
316 MANAGED CARE ARRANGEMENT COSTS	0	90,000	0	90,000	0	95,000	0	95,000	5,000
331 TRAVEL IN-COUNTY	2,913	0	0	2,913	7,000	611	200	7,811	4,898
332 TRAVEL OUT-OF-COUNTY	3,617	1,634	0	5,251	7,000	2,000	650	9,650	4,399
371 TELEPHONE BASE	0	770	0	770	0	500	0	500	-270
372 TELEPHONE LONG DISTANCE	0	0	0	0	0	20	0	20	20
373 POSTAGE-TELEGRAPH	3,308	0	0	3,308	0	0	0	0	-3,308
376 PDA DATA	1,189	0	0	1,189	0	0	0	0	-1,189
377 PDA VOICE/CELL	1,508	408	0	1,916	0	0	0	0	-1,916
391 PRINTING	7,592	912	0	8,504	15,000	1,063	187	16,250	7,746
511 SUPPLIES	17,503	674	0	18,177	52,262	1,272	744	54,278	36,101
641 FURNITURE, FIXTURES, EQUIP. >\$1000	0	0	0	0	2,000	1,500	500	4,000	4,000
642 FURNITURE, FIXTURES, EQUIP. <\$1000	551	2,851	497	3,900	2,000	1,500	500	4,000	100
643 COMPUTER HARDWARE>\$1000	0	0	0	0	2,000	2,500	1,000	5,500	5,500
644 COMPUTER HARDWARE<\$1000	487	2,410	0	2,896	3,000	500	0	3,500	604
691 COMPUTER SOFTWARE>\$1000	0	0	0	0	1,000	1,500	0	2,500	2,500
692 COMPUTER SOFTWARE<\$1000	1,042	48	0	1,090	2,000	0	0	2,000	910
737 DUES AND FEES	6,762	11,391	50	18,203	15,000	650	150	15,800	-2,403
772 CLAIMS EXPENSE	54,599,634	0	0	54,599,634	55,029,029	3,936,644	906,448	59,872,121	5,272,487
775 WORKERS' COMPENSATION	0	3,864,937	760,276	4,625,213	0	0	0	0	-4,625,213
776 AUTO CLAIMS	0	0	151,250	151,250	0	0	0	0	-151,250
777 GENERAL CLAIMS	0	0	588,672	588,672	0	0	0	0	-588,672
778 MISCELLANEOUS EXPENSE	1,211,923	0	0	1,211,923	0	0	0	0	-1,211,923
779 ADMINISTRATIVE FEES	4,390,817	242,890	0	4,633,707	4,194,816	242,890	0	4,437,706	-196,001
780 EXCESS WORKER'S COMP. POLICY	0	468,640	0	468,640	0	480,000	0	480,000	11,360
910 TRANSFER TO GENERAL FUND	9,600,000	1,500,000	0	11,100,000	0	0	0	0	-11,100,000
950 TRANSFER WITHIN FUND TYPE	0	495,000	0	495,000	0	0	0	0	-495,000
OTHER EXPENSES TOTAL	70,028,329	6,719,132	1,500,745	78,248,206	59,542,107	4,776,150	912,379	65,230,636	-13,017,570
TOTAL EXPENDITURES	70,828,180	6,837,444	1,622,075	79,287,698	61,554,949	4,895,060	1,033,140	67,483,149	-11,804,549
FUND BALANCE, JUNE 30	20,909,144	3,928,324	914,205	25,751,673	15,804,125	2,454,932	655,421	18,914,478	-6,837,195
TOTAL EXPENDITURES AND FUND BALANCE	91,737,324	10,765,768	2,536,280	105,039,372	77,359,074	7,349,992	1,688,561	86,397,627	-18,641,745

**ENTERPRISE FUND BUDGET
PROJECTED REVENUE**

	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE
	SCHOOL AGE CHILD CARE	SCHOOL AGE CHILD CARE	
FEES	7,830,444	7,667,469	-162,975
INTEREST	<u>0</u>	<u>3,067</u>	<u>3,067</u>
TOTAL ESTIMATED REVENUES	7,830,444	7,670,536	-159,908
FUND BALANCES, JULY 1	3,029,921	1,463,534	-1,566,387
TOTAL PROJECTED REVENUES AND FUND BALANCES	10,860,365	9,134,070	-1,726,295

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE
	SCHOOL AGE CHILD CARE	SCHOOL AGE CHILD CARE	
161 HOURLY SALARY	3,204,510	3,056,769	-147,741
181 EAP SALARY	<u>1,888,090</u>	<u>1,801,042</u>	<u>-87,048</u>
SALARIES TOTAL	5,092,600	4,857,811	-234,789
210 RETIREMENT	351,040	478,494	127,454
220 FICA	412,180	371,623	-40,557
231 LIFE INSURANCE	5,823	10,493	4,670
232 HOSPITALIZATION	868,034	786,500	-81,534
236 OPTION 3	0	13,140	13,140
237 VISION	13,310	6,780	-6,530
238 SECTION 125 CREDIT	34,937	25,000	-9,937
241 WORKER COMPENSATION	33,690	27,723	-5,967
243 WORKER COMPENSATION	<u>4,576</u>	<u>3,765</u>	<u>-811</u>
BENEFITS TOTAL	1,723,590	1,723,518	-72
312 PROFESSIONAL/TECHNICAL	284,314	30,000	-254,314
314 EMPLOYEE PHYSICALS	100	0	-100
331 TRAVEL - IN COUNTY	14,541	0	-14,541
332 TRAVEL - OUT OF COUNTY	12,160	0	-12,160
352 REPAIR - OTHER EQUIPMENT	1,126	0	-1,126
356 MAINT & WARRANTY AGREEMENTS	220	0	-220
360 RENTALS	4,068	0	-4,068
371 TELEPHONE BASE	6,742	25,000	18,258
372 TELEPHONE-LONG DISTANCE	859	0	-859
373 POSTAGE	482	0	-482
374 TELEPHONE EQUIPMENT	2,936	0	-2,936

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2007-08 AMENDED BUDGET	2008-09 TENTATIVE BUDGET	2007-08 AMENDED VS 2008-09 TENTATIVE
	SCHOOL AGE CHILD CARE	SCHOOL AGE CHILD CARE	
376 PDA DATA	4,531	252,000	247,469
377 PDA VOICE/CELL	8,487	0	-8,487
391 PRINTING	5,992	15,513	9,521
394 UNIFORM SERVICE	1,005	0	-1,005
450 DIESEL	545	0	-545
511 SUPPLIES	493,878	922,943	429,065
521 TEXTBOOKS-NON STATE	676	0	-676
544 OIL & GREASE	4	0	-4
550 REPAIR PARTS	14	0	-14
612 LIBRARY BOOKS-EXISTING	3,094	0	-3,094
622 A/V MATERIALS < \$1,000	1,884	0	-1,884
642 FURN/FIX/EQUIP	129,999	79,300	-50,699
644 COMPUTER HARDWARE < \$1000	57,742	30,000	-27,742
692 COMPUTER SOFTWARE < \$1,000	7,723	0	-7,723
737 DUES/FEES	16,470	35,600	19,130
738 COMMISSIONS	182	0	-182
739 BANK CHARGES	152	0	-152
785 DEPRECIATION	258,617	0	-258,617
794 FIELD TRIPS	23,180	5,750	-17,430
910 TRANSFER TO GENERAL FUND	<u>804,987</u>	<u>0</u>	<u>-804,987</u>
OTHER EXPENSES TOTAL	2,146,710	1,396,106	-750,604
TOTAL EXPENDITURES	8,962,900	7,977,435	-985,465
FUND BALANCE, JUNE 30	1,897,465	1,156,635	-740,830
TOTAL EXPENDITURES AND FUND BALANCE	10,860,365	9,134,070	-1,726,295

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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

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

Florida Education Finance Program (FEFP) Formula

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

FTE Dollars

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

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

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

Full-Time Equivalent (FTE) Student

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

Function

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

Fund

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

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

Just Value

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

Lapse Factor

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

Membership

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

Object

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

PECO

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

Program Category

Program Category is a grouping of expenditures by instructional program within the district. These are established by Florida Statutes and consist of 3 Basic Education categories, 2 Exceptional Education categories, 1 Vocational Education category, 1 Intensive English-ESOL category and 7 Adult Education categories.

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.227 mills in ad valorem taxes.

$$\text{RLE} = \text{assessed value of non-exempt properties} \times 95\% \times .005227$$

Revenue

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

Weighted FTE (WFTE)

Categories of students are weighted for funding. WFTE represents the number of FTE in a program category multiplied by the cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 4.970.

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NONDISCRIMINATION NOTICE

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

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

Dr. Richard A. DiPatri
Superintendent
Brevard Public Schools

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

Dr. Walter Christy, Director
Office of Secondary Programs

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

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

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

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

Ms. Susan Standley, Director
Office of
Compensation & Benefits

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

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

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