

**2015-16**

**ADOPTED TENTATIVE BUDGET**

**ALL FUNDS**

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

**September 3, 2015**

# **SCHOOL BOARD OF BREVARD COUNTY**

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

## **SUPERINTENDENT**

Dr. Desmond Blackburn

## **SCHOOL BOARD MEMBERS**

Amy Kneessy, Chairman

Karen Henderson, Vice Chairman

Misty Belford

John Craig

Andy Ziegler

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**ADOPTED TENTATIVE BUDGET  
2014-15 versus 2015-16**

FUND	2014-15 AMENDED BUDGET	2015-16 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	558,511,572	590,718,326	32,206,754	5.77
SPECIAL REVENUE	98,759,306	107,252,074	8,492,768	8.60
DEBT SERVICE	231,534,245	41,088,715	-190,445,530	-82.25
CAPITAL OUTLAY	115,062,069	148,710,666	33,648,597	29.24
ENTERPRISE	<u>8,763,254</u>	<u>7,958,979</u>	<u>-804,275</u>	<u>-9.18</u>
SUB TOTAL	1,012,630,446	895,728,760	-116,901,686	-11.54
LESS TRANSFERS	<u>39,353,419</u>	<u>45,829,989</u>	<u>6,476,570</u>	<u>16.46</u>
<b>TOTAL</b>	<b>973,277,027</b>	<b>849,898,771</b>	<b>-123,378,256</b>	<b>-12.68</b>
INTERNAL SERVICE	87,728,451	89,563,456	1,835,005	2.09

	ACTUAL 2014-15 MILLAGE	PROPOSED 2015-16 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED *	5.091	5.027	-0.064	-1.26
LOCAL LEVY	0.748	0.748	0.000	0.00
CAPITAL OUTLAY	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
<b>TOTAL</b>	<b>7.339</b>	<b>7.275</b>	<b>-0.064</b>	<b>-0.87</b>

\* Includes prior period millage adjustment

**SCHOOL BOARD OF BREVARD COUNTY  
BUDGET SUMMARY - ALL FUNDS  
2015-16**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>REVENUES</b>							
Federal Sources	2,584,386	84,294,554	0	0	0	86,878,940	
State Sources	342,846,685	420,121	792,341	35,685,086	0	379,744,233	
Local Sources	190,133,458	9,843,131	130,000	52,839,634	6,400,000	259,346,223	70,504,945
<b>TOTAL REVENUES</b>	<b>535,564,529</b>	<b>94,557,806</b>	<b>922,341</b>	<b>88,524,720</b>	<b>6,400,000</b>	<b>725,969,396</b>	<b>70,504,945</b>
Transfers In	6,962,658	0	36,352,336	2,514,995	0	45,829,989	0
Nonrevenue Sources	0	0	0	0	0	0	0
Fund Balance - July 1, 2015	48,191,140	12,694,268	3,814,038	57,670,951	1,558,979	123,929,376	19,058,511
<b>TOTAL REVENUES, TRANSFERS AND BALANCES</b>	<b>590,718,326</b>	<b>107,252,074</b>	<b>41,088,715</b>	<b>148,710,666</b>	<b>7,958,979</b>	<b>895,728,760</b>	<b>89,563,456</b>
<b>EXPENDITURES</b>							
Instruction	295,156,788	24,863,298	0	0	0	320,020,086	0
Pupil Personnel Services	17,753,546	6,131,034	0	0	0	23,884,580	0
Instructional Media Services	6,865,001	6,920	0	0	0	6,871,921	0
Instructional & Curriculum Development	11,561,484	11,042,336	0	0	0	22,603,820	0
Instructional Staff Training	1,611,354	3,831,164	0	0	0	5,442,518	0
Instructional Technology	8,260,406	1,072,733	0	0	0	9,333,139	0
Board of Education	1,191,540	2,200	0	0	0	1,193,740	0
General Administration	1,916,130	1,967,963	0	0	0	3,884,093	0
School Administration	35,882,702	269,170	0	0	0	36,151,872	0
Facilities Acquisition & Construction	858,578	211,200	0	0	0	1,069,778	0
Fiscal Services	2,588,269	36,203	0	0	0	2,624,472	0
Food Services	0	32,576,860	0	0	0	32,576,860	0
Central Services	5,882,715	32,300	0	0	0	5,915,015	71,336,332
Pupil Transportation Services	17,632,146	441,004	0	0	0	18,073,150	0
Operation of Plant	44,370,725	66,157	0	0	0	44,436,882	0
Maintenance of Plant	11,733,007	7,400	0	0	0	11,740,407	0
Administrative Technology Services	3,936,457	64,426	0	0	0	4,000,883	0
Community Services	50,000	1,141,136	0	0	4,902,150	6,093,286	0
Debt Service	0	0	37,117,445	0	0	37,117,445	0
<b>TOTAL EXPENDITURES</b>	<b>467,250,847</b>	<b>83,763,504</b>	<b>37,117,445</b>	<b>75,661,488</b>	<b>4,902,150</b>	<b>668,695,434</b>	<b>71,336,332</b>
Transfers Out	2,014,995	500,000	0	36,352,336	2,299,035	41,166,366	0
Reserved Fund Balance	106,036,485	13,663,784	3,971,270	36,696,842	0	160,368,381	18,227,124
Unreserved Fund Balance	15,415,998	9,324,786	0	0	757,794	25,498,578	0
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>590,718,326</b>	<b>107,252,074</b>	<b>41,088,715</b>	<b>148,710,666</b>	<b>7,958,979</b>	<b>895,728,760</b>	<b>89,563,456</b>

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>2010-11</b>							
<b>REVENUES</b>	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000	63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000	2,700,000
<b>TOTAL REVENUES</b>	486,592,000	122,029,000	42,564,000	11,662,000	4,913,000	667,760,000	66,385,000
<b>FUND BALANCE</b>	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	543,746,000	129,430,000	47,077,000	63,724,000	8,228,000	792,205,000	76,991,000
<b>2011-12</b>							
<b>REVENUES</b>	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
<b>TOTAL REVENUES</b>	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
<b>FUND BALANCE</b>	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	540,506,000	82,055,000	45,541,000	54,920,000	7,425,000	730,447,000	78,467,000
<b>2012-13</b>							
<b>REVENUES</b>	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-33,717,000	-1,299,000	-6,460,000	7,200,000
<b>TOTAL REVENUES</b>	468,691,000	72,539,000	39,015,000	6,892,000	4,505,000	591,642,000	72,837,000
<b>FUND BALANCE</b>	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	528,541,000	84,096,000	43,644,000	49,293,000	7,108,000	712,682,000	87,999,000
<b>2013-14</b>							
<b>REVENUES</b>	492,127,000	81,367,000	2,395,000	51,050,000	5,718,000	632,657,000	65,094,000
Other Financing Sources (Uses)	1,323,000	-942,000	35,920,000	-34,363,000	-1,299,000	639,000	0
<b>TOTAL REVENUES</b>	493,450,000	80,425,000	38,315,000	16,687,000	4,419,000	633,296,000	65,094,000
<b>FUND BALANCE</b>	43,158,000	12,839,000	4,711,000	41,230,000	2,498,000	104,436,000	20,866,000
<b>TOTAL REVENUES AND FUND BALANCE</b>	536,608,000	93,264,000	43,026,000	57,917,000	6,917,000	737,732,000	85,960,000
<b>2014-15</b>							
<b>REVENUES</b>	506,798,960	85,995,072	3,311,200	51,206,198	6,400,000	653,711,430	66,132,762
Other Financing Sources (Uses)	2,333,411	-1,307,368	222,880,721	-34,925,554	-2,299,035	186,682,175	0
<b>TOTAL REVENUES</b>	509,132,371	84,687,704	226,191,921	16,280,644	4,100,965	840,393,605	66,132,762
<b>FUND BALANCE</b>	49,379,381	12,764,234	5,342,324	41,771,997	2,317,890	111,575,826	14,525,393
<b>TOTAL REVENUES AND FUND BALANCE</b>	558,511,752	97,451,938	231,534,245	58,052,641	6,418,855	951,969,431	80,658,155
<b>2015-16</b>							
<b>REVENUES</b>	535,564,529	94,557,806	922,341		6,445,364	637,490,040	71,053,058
Other Financing Sources (Uses)	6,962,658	-500,000	36,352,336		-2,299,035	40,515,959	2,150,000
<b>TOTAL REVENUES</b>	542,527,187	94,057,806	37,274,677	0	4,146,329	678,005,999	73,203,058
<b>FUND BALANCE</b>	48,191,140	12,694,268	3,814,038		2,317,890	67,017,336	14,525,393
<b>TOTAL REVENUES AND FUND BALANCE</b>	590,718,326	106,752,074	41,088,715	0	6,464,219	745,023,334	87,728,451

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

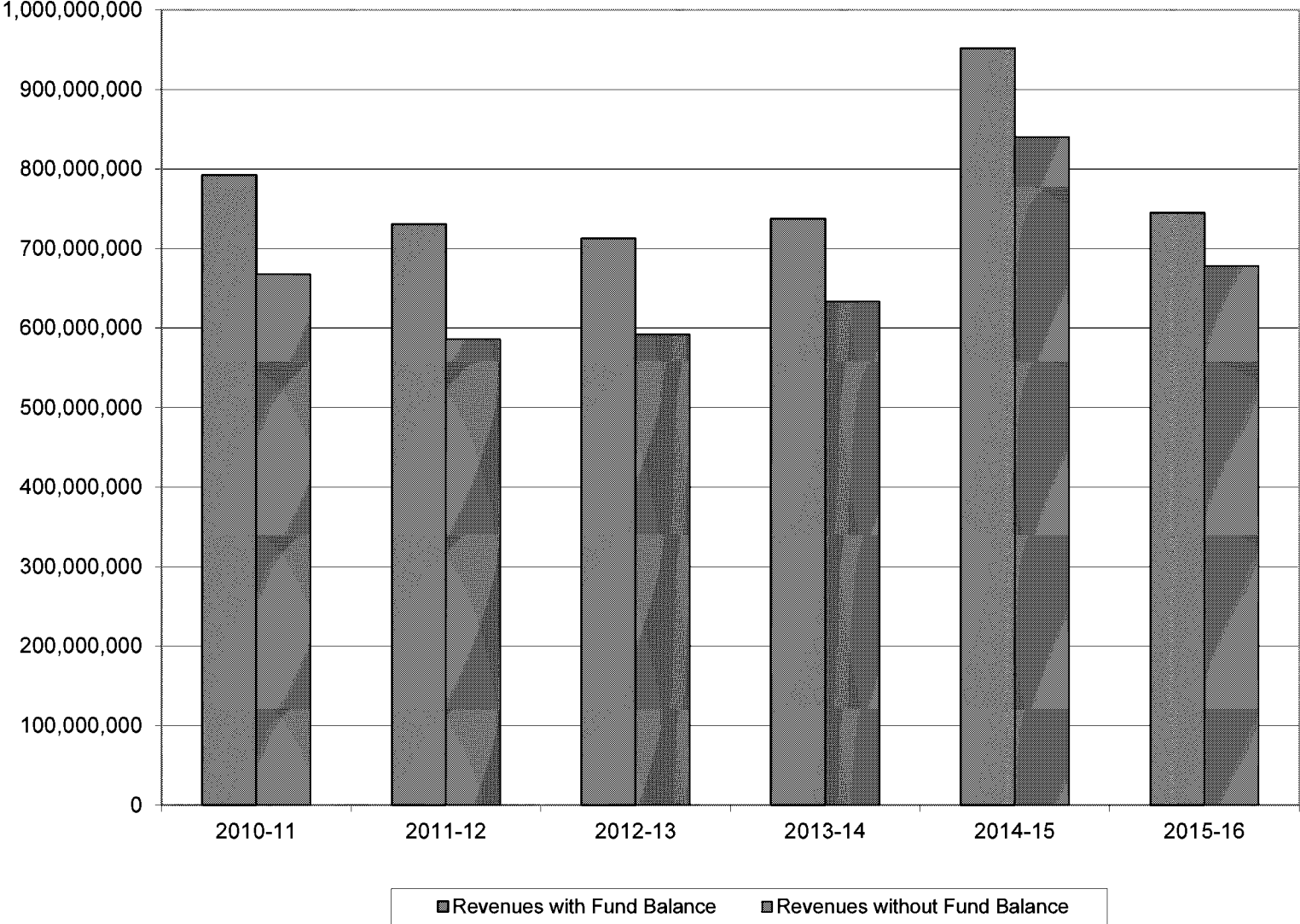
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>2010-11</b>							
<b>REVENUES</b>	483,442,000	122,029,000	2,511,000	55,851,000	6,213,000	670,046,000	63,685,000
Other Financing Sources (Uses)	3,150,000	0	40,053,000	-44,189,000	-1,300,000	-2,286,000	2,700,000
<b>TOTAL REVENUES</b>	486,592,000	122,029,000	42,564,000	11,662,000	4,913,000	667,760,000	66,385,000
<b>2011-12</b>							
<b>REVENUES</b>	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
<b>TOTAL REVENUES</b>	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
<b>2012-13</b>							
<b>REVENUES</b>	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-33,717,000	-1,299,000	-6,460,000	7,200,000
<b>TOTAL REVENUES</b>	468,691,000	72,539,000	39,015,000	6,892,000	4,505,000	591,642,000	72,837,000
<b>2013-14</b>							
<b>REVENUES</b>	492,127,000	81,367,000	2,395,000	51,050,000	5,718,000	632,657,000	65,094,000
Other Financing Sources (Uses)	1,323,000	-942,000	35,920,000	-34,363,000	-1,299,000	639,000	0
<b>TOTAL REVENUES</b>	493,450,000	80,425,000	38,315,000	16,687,000	4,419,000	633,296,000	65,094,000
<b>2014-15</b>							
<b>REVENUES</b>	506,798,960	85,995,072	3,311,200	51,206,198	6,400,000	653,711,430	66,132,762
Other Financing Sources (Uses)	2,333,411	-1,307,368	222,880,721	-34,925,554	-2,299,035	186,682,175	0
<b>TOTAL REVENUES</b>	509,132,371	84,687,704	226,191,921	16,280,644	4,100,965	840,393,605	66,132,762
<b>2015-16</b>							
<b>REVENUES</b>	535,564,529	94,557,806	922,341	0	6,445,364	637,490,040	71,053,058
Other Financing Sources (Uses)	6,962,658	-500,000	36,352,336	0	-2,299,035	40,515,959	2,150,000
<b>TOTAL REVENUES</b>	542,527,187	94,057,806	37,274,677	0	4,146,329	678,005,999	73,203,058
<b>FUND BALANCE</b>							
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
<b>2010-11</b>							
Fund Balance - July 1, 2010	57,154,000	7,401,000	4,513,000	52,062,000	3,315,000	124,445,000	10,606,000
<b>2011-12</b>							
Fund Balance - July 1, 2011	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
<b>2012-13</b>							
Fund Balance - July 1, 2012	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
<b>2013-14</b>							
Fund Balance - July 1, 2013	43,158,000	12,839,000	4,711,000	41,230,000	2,498,000	104,436,000	20,866,000
<b>2014-15</b>							
Fund Balance - July 1, 2014	49,379,381	12,764,234	5,342,324	41,771,997	2,317,890	111,575,826	14,525,393
<b>2015-16</b>							
Fund Balance - July 1, 2015	48,191,140	12,694,268	3,814,038	0	2,317,890	67,017,336	14,525,393

Source: 2010-11 through 2013-14 Comprehensive Annual Financial Report  
Source: 2014-15 Annual Financial Report  
Source: 2015-16 All Funds Budget Book, Adopted Tentative Budget

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



## 2015-16 HIGHLIGHTS

	ESTIMATED 2014-15	PROJECTED 2015-16	DIFFERENCE	
			NUMBER	PERCENT
<b>TAX INFORMATION:</b>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING) *	5.091	5.027	-0.064	-1.26
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.339	7.275	-0.064	-0.87
TAX ROLL (NON-EXEMPT)	\$31,249,030,561	\$33,184,902,204	\$1,935,871,643	6.19
VALUE OF 1.000 MILL	\$29,999,069	\$31,857,506	\$1,858,437	6.19
<b>STUDENT DATA, including charter schools:</b>				
MEMBERSHIP	73,685	75,216	1,531	2.08
UNWEIGHTED FTE (FTE)	71,088.63	72,405.21	1,316.58	1.85
WEIGHTED FTE (WFTE)	77,940.19	79,323.83	1,383.64	1.78
<b>OPERATING FUND ONLY:</b>				
REVENUE/TRANSFERS	\$509,132,371	\$542,527,187	\$33,394,816	6.56
BEGINNING BALANCES	<u>\$49,379,381</u>	<u>\$48,181,140</u>	<u>-\$1,198,241</u>	<u>-2.43</u>
TOTAL AVAILABLE FUNDS	\$558,511,752	\$590,708,326	\$32,196,574	5.76
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,856.56	\$8,158.37	\$301.81	3.84
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,165.90	\$7,446.80	\$280.90	3.92
<b>ADDITIONAL INFORMATION:</b>				
BASE STUDENT ALLOCATION (BSA)	\$4,031.77	\$4,154.45	\$122.68	3.04
DISTRICT COST DIFFERENTIAL (DCD)	1.0066	1.0009	-0.0057	-0.57
STATE CATEGORICAL FUNDS	\$134,075,990	\$138,299,628	\$4,223,638	3.15
CATEGORICALS AS % OF STATE DOLLARS	42.00%	40.34%		

\* Includes prior period millage adjustment

## 2015-16 HIGHLIGHTS

### CHANGES IN PERSONNEL

	ACTUAL 2014-15	PROJECTED 2015-16	DIFFERENCE	
			UNITS	PERCENT
<b>SCHOOLS</b>				
CLASSROOM TEACHERS	4,701.92	4,809.33	107.41	2.28
OTHER TEACHERS	288.35	278.24	-10.11	-3.51
INSTRUCTIONAL SUPPORT	36.80	39.51	2.71	7.36
ADMINISTRATIVE	226.41	235.41	9.00	3.98
SUPPORT SERVICES	<u>3,210.61</u>	<u>3,161.30</u>	<u>-49.31</u>	<u>-1.54</u>
TOTAL FOR SCHOOLS	8,464.09	8,523.79	59.70	0.71
<b>DEPARTMENTS</b>				
ADMINISTRATIVE	39.00	38.00	-1.00	-2.56
SUPPORT SERVICES	<u>355.78</u>	<u>357.16</u>	<u>1.38</u>	<u>0.39</u>
TOTAL FOR DEPARTMENTS (does not include board members)	394.78	395.16	0.38	0.10
<b>DISTRICT TOTAL:</b>	8,858.87	8,918.95	60.08	0.68

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 \$4.37 million, which has been utilized in budgeting for other line items.  
Numbers above do not include Adult Ed Teachers.

## PERSONNEL ALLOCATIONS STATISTICS

### Unit Comparison of Schools and Departments (Fund 100, 4XX)

SCHOOLS	Fund 100 General Fund				Fund 4XX Federal			
	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	4,339.47	4,412.97	73.49	58.44%	231.62	236.05	4.43	28.86%
Staffing Specialist	6.60	10.52	3.92	0.14%	32.40	55.34	22.94	6.77%
Resource Teachers	43.57	44.62	1.05	0.59%	48.26	49.83	1.57	6.09%
Adult Ed Resource Teachers	7.00	8.00	1.00	0.11%	6.50	5.50	-1.00	0.67%
Adult Ed Teachers	55.04	56.54	1.50	0.75%	8.63	7.80	-0.83	0.95%
	4,451.68	4,532.65	80.96	60.03%	327.41	354.52	27.11	43.34%
<b>INSTRUCTIONAL - OTHER TEACHERS</b>								
Guidance	182.51	192.50	9.99	2.55%	23.60	3.50	-20.10	0.43%
Media Specialists	82.24	82.24	0.00	1.09%	0.00	0.00	0.00	0.00%
	264.75	274.74	9.99	3.64%	23.60	3.50	-20.10	0.43%
<b>INSTRUCTIONAL SUPPORT</b>								
Psychologists	10.80	11.89	1.09	0.16%	22.20	23.82	1.62	2.91%
Child Find Specialists	0.00	0.00	0.00	0.00%	3.80	3.80	0.00	0.46%
	10.80	11.89	1.09	0.16%	26.00	27.62	1.62	3.38%
<b>ADMINISTRATIVE</b>								
Principals	83.44	83.44	0.00	1.10%	0.80	0.80	0.00	0.10%
Assistant Principals/12 month	49.80	49.80	0.00	0.66%	0.00	0.00	0.00	0.00%
Assistant Principal/Dean-10 month	35.00	39.00	4.00	0.52%	0.00	0.00	0.00	0.00%
Assistant Principals Elem/10 month	56.92	61.92	5.00	0.82%	0.45	0.45	0.00	0.06%
	225.16	234.16	9.00	3.10%	1.25	1.25	0.00	0.15%
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>								
Adult Ed Coordinators	1.00	1.00	0.00	0.01%	0.00	0.00	0.00	0.00%

	Fund 100 General Fund				Fund 4XX Federal			
<b>SUPPORT SERVICES</b>								
Paraprofessionals	660.20	613.31	-46.89	8.12%	336.25	340.55	4.30	41.63%
Bus Drivers/Attendants	288.20	288.20	0.00	3.82%	0.00	0.00	0.00	0.00%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.12%
Theatre Mgr-EAP	6.00	6.00	0.00	0.08%	0.00	0.00	0.00	0.00%
Behavior Analyst-EAP	0.00	1.00	1.00	0.01%	15.00	15.00	0.00	1.83%
District Child Care Coord-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Technology-EAP	81.00	82.25	1.25	1.09%	2.00	1.75	-0.25	0.21%
Cafeteria	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Custodial	573.11	575.06	1.95	7.62%	1.00	1.00	0.00	0.12%
Class Crafts and Services	218.17	214.17	-4.00	2.84%	0.00	0.00	0.00	0.00%
Clerical	395.32	405.32	10.00	5.37%	3.20	3.20	0.00	0.39%
Child Care Coord/Asst	0.00	0.00	0.00	0.00%	37.54	31.15	-6.39	3.81%
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	<b>2,222.00</b>	<b>2,185.31</b>	<b>-36.69</b>	<b>28.94%</b>	<b>395.99</b>	<b>393.65</b>	<b>-2.34</b>	<b>48.12%</b>
<b>SCHOOLS TOTAL</b>	<b>7,175.39</b>	<b>7,239.75</b>	<b>64.35</b>	<b>95.87%</b>	<b>774.25</b>	<b>780.54</b>	<b>6.29</b>	<b>95.42%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>
	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>
<b>ADMINISTRATIVE</b>								
Superintendent	1.00	1.00	0.00	0.01%	0.00	0.00	0.00	0.00%
Assistant Superintendents	5.50	5.50	0.00	0.07%	0.50	0.50	0.00	0.06%
Area Superintendents	3.00	3.00	0.00	0.04%	0.00	0.00	0.00	0.00%
Directors/Area Coordinators	22.92	22.80	-0.12	0.30%	3.05	3.05	0.00	0.37%
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	<b>32.42</b>	<b>32.30</b>	<b>-0.12</b>	<b>0.43%</b>	<b>3.55</b>	<b>3.55</b>	<b>0.00</b>	<b>0.43%</b>
<b>SUPPORT SERVICES</b>								
Executive/Administrative/Professional	139.70	141.20	1.50	1.87%	11.50	10.00	-1.50	1.22%
Cafeteria	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Clerical	113.62	113.74	0.11	1.51%	25.09	23.94	-1.15	2.93%
Classified Crafts and Services	24.27	24.27	0.00	0.32%	0.00	0.00	0.00	0.00%
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	<b>277.59</b>	<b>279.21</b>	<b>1.61</b>	<b>3.70%</b>	<b>36.59</b>	<b>33.94</b>	<b>-2.65</b>	<b>4.15%</b>
<b>NON-SCHOOL TOTAL</b>	<b>310.01</b>	<b>311.51</b>	<b>1.49</b>	<b>4.13%</b>	<b>40.14</b>	<b>37.49</b>	<b>-2.65</b>	<b>4.58%</b>
<b>DISTRICT TOTALS</b>	<b>7,485.40</b>	<b>7,551.25</b>	<b>65.85</b>	<b>100.00%</b>	<b>814.39</b>	<b>818.03</b>	<b>3.64</b>	<b>100.00%</b>

## PERSONNEL ALLOCATIONS STATISTICS

Unit Comparison of Schools and Departments (Fund 410, 7XX)

SCHOOLS	Fund 410 Food Services				Fund 7XX Self Insured/Liability/Insurance			
	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Staffing Specialist	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Resource Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Adult Ed Resource Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Adult Ed Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>INSTRUCTIONAL - OTHER TEACHERS</b>								
Guidance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Media Specialists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>INSTRUCTIONAL SUPPORT</b>								
Psychologists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Child Find Specialists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>ADMINISTRATIVE</b>								
Principals	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principals/12 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principal/Dean-10 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principals Elem/10 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>								
Adult Ed Coordinators	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

	Fund 410 Food Services				Fund 7XX Self Insured/Liability/Insurance			
<b>SUPPORT SERVICES</b>								
Paraprofessionals	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Bus Drivers/Attendants	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Theatre Mgr-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Behavior Analyst-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
District Child Care Coord-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Technology-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Cafeteria	435.50	426.27	-9.23	93.26%	0.00	0.00	0.00	0.00%
Custodial	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Class Crafts and Services	1.00	1.00	0.00	0.22%	0.00	0.00	0.00	0.00%
Clerical	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Child Care Coord/Asst	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
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	<b>436.50</b>	<b>427.27</b>	<b>-9.23</b>	<b>93.48%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>SCHOOLS TOTAL</b>	<b>436.50</b>	<b>427.27</b>	<b>-9.23</b>	<b>93.48%</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>
	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>
<b>ADMINISTRATIVE</b>								
Superintendent	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Superintendents	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Area Superintendents	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Directors/Area Coordinators	1.00	1.00	0.00	0.22%	1.77	0.90	-0.87	6.12%
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	<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.22%</b>	<b>1.77</b>	<b>0.90</b>	<b>-0.87</b>	<b>6.12%</b>
<b>SUPPORT SERVICES</b>								
Executive/Administrative/Professional	18.80	18.80	0.00	4.11%	3.00	4.00	1.00	27.21%
Cafeteria	5.00	5.00	0.00	1.09%	0.00	0.00	0.00	0.00%
Clerical	5.00	5.00	0.00	1.09%	8.80	9.80	1.00	66.67%
Classified Crafts and Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
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	<b>28.80</b>	<b>28.80</b>	<b>0.00</b>	<b>6.30%</b>	<b>11.80</b>	<b>13.80</b>	<b>2.00</b>	<b>93.88%</b>
<b>NON-SCHOOL TOTAL</b>	<b>29.80</b>	<b>29.80</b>	<b>0.00</b>	<b>6.52%</b>	<b>13.57</b>	<b>14.70</b>	<b>1.13</b>	<b>100.00%</b>
<b>DISTRICT TOTALS</b>	<b>466.30</b>	<b>457.07</b>	<b>-9.23</b>	<b>100.00%</b>	<b>13.57</b>	<b>14.70</b>	<b>1.13</b>	<b>100.00%</b>

## PERSONNEL ALLOCATIONS STATISTICS

Unit Comparison of Schools and Departments (Fund 921, District Total)

SCHOOLS	Fund 921 School Age Child Care				District Total			
	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total	ACTUAL 2014-15	PROJECTED 2015-16	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	0.00	0.00	0.00	0.00%	4,571.09	4,649.02	77.93	51.67%
Staffing Specialist	0.00	0.00	0.00	0.00%	39.00	65.86	26.86	0.73%
Resource Teachers	0.00	0.00	0.00	0.00%	91.83	94.45	2.62	1.05%
Adult Ed Resource Teachers	0.00	0.00	0.00	0.00%	13.50	13.50	0.00	0.15%
Adult Ed Teachers	0.00	0.00	0.00	0.00%	63.67	64.34	0.67	0.72%
	0.00	0.00	0.00	0.00%	4,779.09	4,887.17	108.08	54.32%
<b>INSTRUCTIONAL - OTHER TEACHERS</b>								
Guidance	0.00	0.00	0.00	0.00%	206.11	196.00	-10.11	2.18%
Media Specialists	0.00	0.00	0.00	0.00%	82.24	82.24	0.00	0.91%
	0.00	0.00	0.00	0.00%	288.35	278.24	-10.11	3.09%
<b>INSTRUCTIONAL SUPPORT</b>								
Psychologists	0.00	0.00	0.00	0.00%	33.00	35.71	2.71	0.40%
Child Find Specialists	0.00	0.00	0.00	0.00%	3.80	3.80	0.00	0.04%
	0.00	0.00	0.00	0.00%	36.80	39.51	2.71	0.44%
<b>ADMINISTRATIVE</b>								
Principals	0.00	0.00	0.00	0.00%	84.24	84.24	0.00	0.94%
Assistant Principals/12 month	0.00	0.00	0.00	0.00%	49.80	49.80	0.00	0.55%
Assistant Principal/Dean-10 month	0.00	0.00	0.00	0.00%	35.00	39.00	4.00	0.43%
Assistant Principals Elem/10 month	0.00	0.00	0.00	0.00%	57.37	62.37	5.00	0.69%
	0.00	0.00	0.00	0.00%	226.41	235.41	9.00	2.62%
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>								
Adult Ed Coordinators	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%



	Fund 921 School Age Child Care				District Total			
<b>SUPPORT SERVICES</b>								
Paraprofessionals	0.00	0.00	0.00	0.00%	996.45	953.86	-42.59	10.60%
Bus Drivers/Attendants	0.00	0.00	0.00	0.00%	288.20	288.20	0.00	3.20%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%
Theatre Mgr-EAP	0.00	0.00	0.00	0.00%	6.00	6.00	0.00	0.07%
Behavior Analyst-EAP	0.00	0.00	0.00	0.00%	15.00	16.00	1.00	0.18%
District Child Care Coord-EAP	1.00	1.00	0.00	0.64%	1.00	1.00	0.00	0.01%
Technology-EAP	0.00	0.00	0.00	0.00%	83.00	84.00	1.00	0.93%
Cafeteria	0.00	0.00	0.00	0.00%	435.50	426.27	-9.23	4.74%
Custodial	0.00	0.00	0.00	0.00%	574.11	576.06	1.95	6.40%
Class Crafts and Services	0.00	0.00	0.00	0.00%	219.17	215.17	-4.00	2.39%
Clerical	0.00	0.00	0.00	0.00%	398.52	408.52	10.00	4.54%
Child Care Coord/Asst	155.12	154.07	-1.05	98.30%	192.66	185.22	-7.44	2.06%
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	<b>156.12</b>	<b>155.07</b>	<b>-1.05</b>	<b>98.94%</b>	<b>3,210.61</b>	<b>3,161.30</b>	<b>-49.31</b>	<b>35.13%</b>
<b>SCHOOLS TOTAL</b>	<b>156.12</b>	<b>155.07</b>	<b>-1.05</b>	<b>98.94%</b>	<b>8,542.26</b>	<b>8,602.63</b>	<b>60.37</b>	<b>95.61%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>	<b>ACTUAL</b>	<b>PROJECTED</b>	<b>Difference</b>	<b>Percent of</b>
	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>	<b>2014-15</b>	<b>2015-16</b>		<b>Total</b>
<b>ADMINISTRATIVE</b>								
Superintendent	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%
Assistant Superintendents	0.00	0.00	0.00	0.00%	6.00	6.00	0.00	0.07%
Area Superintendents	0.00	0.00	0.00	0.00%	3.00	3.00	0.00	0.03%
Directors/Area Coordinators	0.25	0.25	0.00	0.16%	29.00	28.00	-1.00	0.31%
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	<b>0.25</b>	<b>0.25</b>	<b>0.00</b>	<b>0.16%</b>	<b>39.00</b>	<b>38.00</b>	<b>-1.00</b>	<b>0.42%</b>
<b>SUPPORT SERVICES</b>								
Executive/Administrative/Professional	0.00	0.00	0.00	0.00%	173.00	174.00	1.00	1.93%
Cafeteria	0.00	0.00	0.00	0.00%	5.00	5.00	0.00	0.06%
Clerical	1.00	1.41	0.41	0.90%	153.51	153.89	0.37	1.71%
Classified Crafts and Services	0.00	0.00	0.00	0.00%	24.27	24.27	0.00	0.27%
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	<b>1.00</b>	<b>1.41</b>	<b>0.41</b>	<b>0.90%</b>	<b>355.78</b>	<b>357.16</b>	<b>1.37</b>	<b>3.97%</b>
<b>NON-SCHOOL TOTAL</b>	<b>1.25</b>	<b>1.66</b>	<b>0.41</b>	<b>1.06%</b>	<b>394.78</b>	<b>395.16</b>	<b>0.37</b>	<b>4.39%</b>
<b>DISTRICT TOTALS</b>	<b>157.37</b>	<b>156.73</b>	<b>-0.64</b>	<b>100.00%</b>	<b>8,937.04</b>	<b>8,997.78</b>	<b>60.74</b>	<b>100.00%</b>

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	AMENDED	% OF	PROJECTED	% OF	2015-16 PROJECTED	
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL	AMOUNT	%
<b>FEDERAL SOURCES</b>								
3121 IMPACT AID	694,794	0.12	674,139	0.12	694,794	0.12	20,655	3.06
3202 MEDICAID REIMBURSEMENT	<u>1,889,592</u>	<u>0.34</u>	<u>2,398,484</u>	<u>0.43</u>	<u>1,889,592</u>	<u>0.32</u>	<u>-508,892</u>	<u>-21.22</u>
TOTAL FEDERAL	2,584,386	0.46	3,072,624	0.55	2,584,386	0.44	-488,238	-15.89
<b>STATE SOURCES</b>								
3310 F.E.F.P.	160,267,387	28.43	151,780,038	27.18	169,636,414	28.72	17,856,376	11.76
3310 SAFE SCHOOLS	1,629,095	0.29	1,630,431	0.29	1,612,860	0.27	-17,571	-1.08
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	18,708,765	3.32	18,708,765	3.35	19,020,386	3.22	311,621	1.67
3310 ESE GUARANTEED ALLOCATION	26,743,489	4.74	26,743,489	4.79	27,020,967	4.57	277,478	1.04
3310 READING ALLOCATION	3,308,285	0.59	3,313,386	0.59	3,314,128	0.56	742	0.02
3310 DJJ SUPPLEMENTAL ALLOCATION	177,209	0.03	178,814	0.03	229,184	0.04	50,370	28.2
3310 DISCRETIONARY MILLAGE COMPRESSION	6,137,622	1.09	6,213,146	1.11	7,466,425	1.26	1,253,279	20.17
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE	1,183,685	0.21	1,183,685	0.21	1,195,994	0.20	12,309	1.04
3310 INSTRUCTIONAL MATERIALS	6,124,694	1.09	6,116,510	1.10	6,317,923	1.07	201,413	3.29
3310 STUDENT TRANSPORTATION	10,318,189	1.83	10,336,304	1.85	10,426,645	1.77	90,341	0.87
3310 VIRTUAL EDUCATION CONTRIBUTION	44,698	0.01	70,697	0.01	29,925	0.01	-40,772	-57.67
3310 DIGITAL CLASSROOM ALLOCATION	818,492	0.15	819,961	0.15	1,352,590	0.23	532,629	64.96
3310 FEDERALLY CONNECTED STUDENT SUPPLMNT	0	0.00	0	0.00	2,594,616	0.44	2,594,616	0.00
3315 WORKFORCE DEVELOPMENT	3,420,675	0.61	3,420,675	0.61	3,545,190	0.60	124,515	3.64
3317 PERFORMANCE BASED INCENTIVES	0	0.00	44,917	0.01	0	0.00	-44,917	-100.00
3318 ADULTS WITH DISABILITIES	302,802	0.05	302,802	0.05	0	0.00	-302,802	-100.00
3323 C.O. & D.S.	40,481	0.01	40,481	0.01	40,482	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.04	227,621	0.04	200,000	0.03	-27,621	-12.13
3344 LOTTERY ENHANCEMENT	710,856	0.13	262,008	0.05	262,106	0.04	98	0.04
3355 CLASS SIZE REDUCTION	79,766,232	14.15	79,869,948	14.30	80,748,485	13.67	878,537	1.10
3361 SCHOOL RECOGNITION	3,830,358	0.68	3,871,778	0.69	3,871,778	0.66	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,450,000	0.43	2,365,934	0.42	2,450,000	0.41	84,066	3.55
3372 PREKINDERGARTEN	240,000	0.04	308,982	0.06	290,551	0.05	-18,431	-5.96
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,222,105	0.22	999,202	0.18	996,786	0.17	-2,416	-0.24
3399 MISCELLANEOUS STATE	<u>0</u>	<u>0.00</u>	<u>230,710</u>	<u>0.04</u>	<u>0</u>	<u>0.00</u>	<u>-230,710</u>	<u>-100.00</u>
TOTAL STATE	327,868,369	58.16	319,263,534	57.16	342,846,685	58.04	23,583,151	7.39

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	<b>LOCAL SOURCES</b>							
341X AD VALOREM <sup>1</sup>	175,104,568	31.06	176,407,533	31.59	183,881,526	31.13	7,473,993	4.24
341X PRIOR PERIOD ADJUSTED MILLAGE	59,998	0.01	59,998	0.01	95,573	0.02	35,575	59.29
3424 TUITION	0	0.00	180,821	0.03	0	0.00	-180,821	-100.00
3425 RENT	298,474	0.05	489,790	0.09	298,474	0.05	-191,316	-39.06
343X INCOME/INVESTMENTS	278,893	0.05	243,491	0.04	278,893	0.05	35,402	14.54
346X ADULT STUDENT FEES	96,000	0.02	170,448	0.03	96,000	0.02	-74,448	-43.68
347X OTHER STUDENT FEES	12,000	0.00	167,470	0.03	12,000	0.00	-155,470	-92.83
3494 FEDERAL-INDIRECT	2,235,523	0.40	2,042,447	0.37	1,963,488	0.33	-78,959	-3.87
3499 FOOD SERVICE-INDIRECT	661,616	0.12	631,303	0.11	619,580	0.10	-11,723	-1.86
349X ADDITIONAL AD VALOREM <sup>2</sup>	1,355,676	0.24	0	0.00	1,391,887	0.24	1,391,887	0.00
349X MISCELLANEOUS LOCAL	<u>1,496,037</u>	<u>0.27</u>	<u>4,069,502</u>	<u>0.73</u>	<u>1,496,037</u>	<u>0.25</u>	<u>-2,573,465</u>	<u>-63.24</u>
TOTAL LOCAL	181,598,785	32.21	184,462,802	33.03	190,133,458	32.19	5,670,656	3.07
<b>OTHER FINANCING SOURCES</b>								
3630 TRANSFERS FROM CAPITAL PROJECTS	0	0.00	0	0.00	4,663,623	0.79	4,663,623	0.00
3690 TRANSFER FROM ENTERPRISE FUND	2,299,035	0.41	2,299,035	0.41	2,299,035	0.39	0	0.00
3741 INSURANCE LOSS RECOVERY	0	0.00	32,606	0.01	0	0.00	-32,606	-100.00
3742 OTHER LOSS RECOVERY	<u>0</u>	<u>0.00</u>	<u>1,770</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>-1,770</u>	<u>-100.00</u>
TOTAL OTHER	2,299,035	0.41	2,333,411	0.42	6,962,658	1.18	4,629,247	198.39
TOTAL REVENUE	514,350,575	91.24	509,132,371	91.16	542,527,187	91.84	33,394,816	6.56
FUND BALANCE JULY 1: RESERVED	<u>49,379,381</u>	<u>8.76</u>	<u>49,379,381</u>	<u>8.84</u>	<u>48,191,140</u>	<u>8.16</u>	<u>-1,188,241</u>	<u>-2.41</u>
	49,379,381	8.76	49,379,381	8.84	48,191,140	8.16	-1,188,241	-2.41
<b>GRAND TOTAL</b>	<b>563,729,957</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>590,718,326</b>	<b>100.00</b>	<b>32,206,574</b>	<b>5.77</b>

<sup>1</sup> 2015-16 Projected @ 96%

<sup>2</sup> 2015-16 Projected @ 0.73%

**FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS**

	ESTIMATED 2014-15	PROJECTED 2015-16	DIFFERENCE	% CHANGE
FTE	71,088.63	72,405.21	1,316.58	1.85
WEIGHTED FTE	77,940.19	79,323.83	1,383.64	1.78
BASE STUDENT ALLOCATION	\$4,031.77	\$4,154.45	\$122.68	3.04
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$314,236,920	\$329,546,886	\$15,309,966	4.87
DISTRICT COST DIFFERENTIAL	1.0066	1.0009	-0.0057	-0.57
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$316,310,884	\$329,843,478	\$13,532,594	4.28
SAFE SCHOOLS	\$1,630,431	\$1,612,860	-\$17,571	-1.08
ESE GUARANTEED ALLOCATION	\$26,743,489	\$27,020,967	\$277,478	1.04
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$18,708,765	\$19,020,386	\$311,621	1.67
DJJ SUPPLEMENT ALLOCATION	\$178,814	\$229,184	\$50,370	28.17
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$6,213,146	\$7,466,425	\$1,253,279	20.17
READING ALLOCATION	\$3,313,386	\$3,314,128	\$742	0.02
TEACHERS CLASSROOM SUPPLY ASSISTANCE	\$1,183,685	\$1,195,994	\$12,309	1.04
INSTRUCTIONAL MATERIALS	\$6,116,510	\$6,317,923	\$201,413	3.29
STUDENT TRANSPORTATION	\$10,336,304	\$10,426,645	\$90,341	0.87
VIRTUAL EDUCATION CONTRIBUTION	\$70,697	\$29,925	-\$40,772	-57.67
DIGITAL CLASSROOMS ALLOCATION	\$819,961	\$1,352,590	\$532,629	64.96
FEDERALLY CONNECTED STUDENT SUPPLEMENT	\$0	\$2,594,616	\$2,594,616	0.00
GROSS STATE AND LOCAL FEFP	\$391,626,072	\$410,425,121	\$18,799,049	4.80
REQUIRED LOCAL EFFORT/FEES	-\$152,665,264	-\$160,052,111	-\$7,386,847	4.84
PRORATION TO FUNDS AVAILABLE	-\$2,788,738	-\$154,953	\$2,633,785	-94.44
GROSS STATE FEFP	\$236,172,070	\$250,218,057	\$14,045,987	5.95
CLASS SIZE REDUCTION ALLOCATION	\$79,864,723	\$80,748,485	\$883,762	1.11
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,133,823	\$4,133,884	\$61	0.00
NET STATE DOLLARS	\$320,170,616	\$335,100,426	\$14,929,810	4.66
MCKAY SCHOLARSHIPS	-\$8,934,716	\$0	\$8,934,716	-100.00
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$111,230	\$0	\$111,230	-100.00
PRIOR YEAR ADJUSTMENTS FOR SCHOLARSHIP DEDUCTIONS	\$16,781	\$0	-\$16,781	-100.00
PRIOR YEAR ADJUSTMENT	-\$47,679	\$0	\$47,679	-100.00

\* MCKAY ESTIMATED AT \$9,029,165 FOR 2015-16

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

	ESTIMATED 2014-15	PROJECTED 2015-16	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$31,249,030,561	\$33,184,902,204	\$1,935,871,643	6.19
96% OF VALUE	\$29,999,069,339	\$31,857,506,116	\$1,858,436,777	6.19
REQUIRED LOCAL EFFORT	\$152,665,264	\$160,052,111	\$7,386,847	4.84
LOCAL TAX DOLLARS - DISCRETIONARY	\$22,439,304	\$23,829,415	\$1,390,111	6.19
TOTAL LOCAL TAXES	\$175,104,568	\$183,881,526	\$8,776,959	5.01
VALUE OF 1 MILL	\$29,999,069	\$31,857,506	\$1,858,437	6.19

2014-15 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/17/2015  
2015-16 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/16/2015

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR - BASE PAY	19,529,089	3.46	20,050,121	3.59	20,196,198	3.62	20,533,640	3.48	337,442	1.67
112 ADMINISTRATOR - EXTRA DUTY PAY	15,000	0.00	113,492	0.02	47,375	0.01	15,000	0.00	-32,375	-68.34
113 ADMINISTRATOR - SUPPLEMENTS	12,000	0.00	24,475	0.00	12,000	0.00	1,200	0.00	-10,800	-90.00
114 ADMINISTRATOR - TERMINAL PAY	1,015,569	0.18	658,222	0.12	879,005	0.16	930,449	0.16	51,443	5.85
115 ADMINISTRATOR - SICK LEAVE BUY BACK	0	0.00	136,564	0.02	136,564	0.02	0	0.00	-136,564	-100.00
116 ADMINISTRATOR - BONUS	46	0.00	109,547	0.02	109,547	0.02	0	0.00	-109,547	-100.00
121 TEACHER - BASE PAY	190,148,850	33.73	192,176,588	34.41	193,840,102	34.71	194,831,595	32.98	991,493	0.51
122 TEACHER - EXTRA DUTY PAY	2,280,795	0.40	1,409,241	0.25	2,063,740	0.37	2,556,617	0.43	492,877	23.88
123 TEACHER - SUPPLEMENT	3,405,160	0.60	3,855,003	0.69	3,833,323	0.69	3,909,348	0.66	76,025	1.98
124 TEACHER - TERMINAL PAY	2,839,224	0.50	1,825,245	0.33	1,183,848	0.21	2,605,144	0.44	1,421,296	120.06
125 TEACHER - SICK LEAVE BUY BACK	0	0.00	1,191,031	0.21	1,191,031	0.21	0	0.00	-1,191,031	-100.00
126 TEACHER - BONUS	0	0.00	2,443,586	0.44	2,247,904	0.40	0	0.00	-2,247,904	-100.00
128 TEACHER - SHORT TERM CONTRACT	37,954	0.01	1,058,609	0.19	239,102	0.04	84,928	0.01	-154,174	-64.48
131 OTHER CERTIFIED - BASE PAY	20,148,171	3.57	21,059,159	3.77	21,129,808	3.78	21,548,600	3.65	418,792	1.98
132 OTHER CERTIFIED - EXTRA DUTY	315,979	0.06	1,005,675	0.18	902,865	0.16	298,979	0.05	-603,886	-66.89
133 OTHER CERTIFIED - SUPPLEMENTS	289,683	0.05	434,962	0.08	418,894	0.08	341,801	0.06	-77,093	-18.40
134 OTHER CERTIFIED - TERMINAL PAY	0	0.00	315,556	0.06	330,682	0.06	0	0.00	-330,682	-100.00
135 OTHER CERTIFIED - SICK LEAVE BUY BACK	0	0.00	133,664	0.02	133,664	0.02	0	0.00	-133,664	-100.00
136 OTHER CERTIFIED - BONUS	0	0.00	176,273	0.03	176,273	0.03	0	0.00	-176,273	-100.00
138 OTHER CERTIFIED - SHORT TERM CONTRACT	0	0.00	83,870	0.02	0	0.00	0	0.00	0	0.00
141 SUBSTITUTE - BASE PAY	2,975,029	0.53	3,738,677	0.67	4,133,471	0.74	2,995,254	0.51	-1,138,217	-27.54
142 SUBSTITUTE - NON INSTRUCTIONAL	347,005	0.06	534,444	0.10	349,036	0.06	346,350	0.06	-2,686	-0.77
151 AIDE - BASE PAY	10,167,252	1.80	9,634,446	1.73	10,792,551	1.93	10,229,722	1.73	-562,829	-5.21
152 AIDE - OVERTIME/ADDITIONAL TIME	0	0.00	313,230	0.06	12,607	0.00	0	0.00	-12,607	-100.00
154 AIDE - TERMINAL PAY	0	0.00	38,383	0.01	38,631	0.01	0	0.00	-38,631	-100.00
155 AIDE - SICK LEAVE BUY BACK	0	0.00	32,649	0.01	32,649	0.01	0	0.00	-32,649	-100.00
156 AIDE - BONUS	0	0.00	231,107	0.04	228,107	0.04	0	0.00	-228,107	-100.00
158 AIDE - SHORT TERM CONTRACT	0	0.00	154,435	0.03	12,752	0.00	0	0.00	-12,752	-100.00
161 OTHER SUPPORT - BASE PAY	40,558,466	7.19	39,775,541	7.12	41,274,095	7.39	41,029,414	6.95	-244,681	-0.59
162 OTHER SUPPORT - ADT/OVT	692,528	0.12	1,207,602	0.22	880,658	0.16	701,528	0.12	-179,130	-20.34
164 OTHER SUPPORT - TERMINAL PAY	1,310,411	0.23	397,774	0.07	1,123,484	0.20	1,204,011	0.20	80,527	7.17
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	116,036	0.02	116,036	0.02	0	0.00	-116,036	-100.00
166 OTHER SUPPORT - BONUS	0	0.00	544,864	0.10	544,364	0.10	0	0.00	-544,364	-100.00
168 OTHER SUPPORT - TEMPORARY	68,904	0.01	175,476	0.03	82,963	0.01	78,431	0.01	-4,533	-5.46
171 BOARD & ATTORNEY - BASE PAY	189,200	0.03	189,490	0.03	189,200	0.03	189,200	0.03	0	0.00
181 EAP - BASE PAY	12,075,367	2.14	12,245,698	2.19	12,570,569	2.25	12,610,261	2.13	39,692	0.32
182 EAP - OVERTIME/ADDITIONAL TIME	0	0.00	1,125	0.00	0	0.00	0	0.00	0	0.00
183 EAP - SUPPLEMENTS	3,600	0.00	29,400	0.01	3,600	0.00	0	0.00	-3,600	-100.00
184 EAP - TERMINAL PAY	273,003	0.05	145,798	0.03	207,988	0.04	273,003	0.05	65,015	31.26
185 EAP - SICK LEAVE BUY BACK	0	0.00	65,015	0.01	65,015	0.01	0	0.00	-65,015	-100.00
186 EAP - BONUS	0	0.00	46,779	0.01	45,669	0.01	0	0.00	-45,669	-100.00
<b>1XX SALARIES TOTAL</b>	<b>308,698,286</b>	<b>54.76</b>	<b>317,878,849</b>	<b>56.92</b>	<b>321,775,369</b>	<b>57.61</b>	<b>317,314,474</b>	<b>53.72</b>	<b>-4,460,895</b>	<b>-1.39</b>
210 RETIREMENT	24,207,726	4.29	24,520,249	4.39	24,913,075	4.46	24,802,396	4.20	-110,679	-0.44
220 FICA	22,612,272	4.01	22,305,874	3.99	23,765,202	4.26	23,535,490	3.98	-229,712	-0.97
231 LIFE INSURANCE	225,769	0.04	289,051	0.05	238,017	0.04	226,888	0.04	-11,130	-4.68
232 HOSPITALIZATION	36,547,341	6.48	41,070,135	7.35	40,659,335	7.28	38,587,999	6.53	-2,071,336	-5.09

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2015-16 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
241 WORK. COMP. - GENERAL	1,490,191	0.26	1,927,863	0.35	1,822,705	0.33	1,537,689	0.26	-285,016	-15.64
242 WORK. COMP. - BUS DRIVER	346,556	0.06	469,180	0.08	359,465	0.06	353,158	0.06	-6,307	-1.75
243 WORK. COMP. - MAINTENANCE	687,665	0.12	827,483	0.15	696,195	0.12	680,674	0.12	-15,521	-2.23
244 WORK. COMP. - CAFETERIA	12,031	0.00	15,179	0.00	13,605	0.00	10,755	0.00	-2,849	-20.94
250 UNEMPLOYMENT	275,000	0.05	209,489	0.04	275,000	0.05	275,000	0.05	0	0.00
2XX FRINGE TOTAL	86,404,553	15.33	91,634,502	16.41	92,742,599	16.61	90,010,048	15.24	-2,732,550	-2.95
TOTAL SALARIES AND FRINGES	395,102,838	70.09	409,513,352	73.32	414,517,968	74.22	407,324,522	68.95	-7,193,445	-1.74
311 LEGAL SERVICES	282,903	0.05	328,292	0.06	351,931	0.06	282,903	0.05	-69,028	-19.61
312 PROFESSIONAL/TECHNICAL	11,822,511	2.10	44,584,395	7.98	45,735,526	8.19	11,659,601	1.97	-34,075,924	-74.51
314 MEDICAL TESTS	58,725	0.01	97,110	0.02	97,216	0.02	57,025	0.01	-40,191	-41.34
315 REIMBURSE TUITION AND BOOKS	100,000	0.02	59,227	0.01	321,967	0.06	100,000	0.02	-221,967	-68.94
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	266,824	0.05	0	0.00
322 PROPERTY INSURANCE	4,769,248	0.85	4,770,842	0.85	5,104,457	0.91	4,752,053	0.80	-352,404	-6.90
323 LIABILITY INSURANCE	819,085	0.15	818,821	0.15	819,085	0.15	816,506	0.14	-2,579	-0.31
324 FIDELITY BOND INSURANCE	10,036	0.00	10,036	0.00	10,036	0.00	10,355	0.00	319	3.18
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	0	0.00
326 DRIVERS ED INSURANCE	8,959	0.00	8,959	0.00	8,959	0.00	8,959	0.00	0	0.00
331 TRAVEL - IN-COUNTY	208,457	0.04	171,739	0.03	253,710	0.05	189,625	0.03	-64,085	-25.26
332 TRAVEL - OUT-OF-COUNTY	305,810	0.05	312,022	0.06	558,885	0.10	296,919	0.05	-261,966	-46.87
333 TRAVEL - OUT-OF-STATE	22,550	0.00	134,037	0.02	154,813	0.03	34,250	0.01	-120,563	-77.88
351 REPAIR - INSTRUCTIONAL	13,009	0.00	25,521	0.00	52,863	0.01	13,009	0.00	-39,854	-75.39
352 REPAIR - NON-INSTRUCTIONAL	77,754	0.01	67,682	0.01	91,918	0.02	78,173	0.01	-13,745	-14.95
353 MAINFRAME MAINTENANCE	126,300	0.02	160,064	0.03	168,906	0.03	186,300	0.03	17,394	10.30
354 SPECIALIZED SERVICES	1,362,044	0.24	1,153,062	0.21	1,550,534	0.28	1,334,273	0.23	-216,261	-13.95
355 REPAIR - GENERAL MAINTENANCE	0	0.00	4,767	0.00	9,502	0.00	0	0.00	-9,502	-100.00
356 MAINT AND WARRANTY AGREEMENTS	271,130	0.05	175,181	0.03	519,545	0.09	271,130	0.05	-248,415	-47.81
360 RENTALS	276,983	0.05	428,294	0.08	449,563	0.08	310,313	0.05	-139,250	-30.97
361 SOFTWARE RENTAL	175,602	0.03	2,190	0.00	106,895	0.02	175,602	0.03	68,707	64.28
363 HARDWARE LEASE	97,200	0.02	67,997	0.01	87,800	0.02	97,200	0.02	9,400	10.71
364 MAINTENANCE FEES - SOFTWARE	113,459	0.02	36,098	0.01	41,730	0.01	112,809	0.02	71,079	170.33
365 SUBSCRIPTION FEES - SOFTWARE	772,231	0.14	2,187,332	0.39	2,678,535	0.48	1,067,819	0.18	-1,610,716	-60.13
371 TELEPHONE BASE	338,917	0.06	276,389	0.05	355,343	0.06	285,838	0.05	-69,505	-19.56
372 TELEPHONE LONG DISTANCE	48,016	0.01	26,245	0.00	65,430	0.01	48,626	0.01	-16,804	-25.68
373 POSTAGE	177,239	0.03	154,727	0.03	274,004	0.05	175,031	0.03	-98,973	-36.12
374 TELEPHONE EQUIPMENT	123,100	0.02	95,536	0.02	124,537	0.02	123,100	0.02	-1,437	-1.15
375 TELEPHONE MAINTENANCE	141,813	0.03	146,503	0.03	143,277	0.03	143,474	0.02	197	0.14
376 PDA DATA USAGE	8,330	0.00	64,528	0.01	12,589	0.00	7,870	0.00	-4,719	-37.49
377 PDA VOICE/CELL	88,812	0.02	129,136	0.02	84,607	0.02	80,860	0.01	-3,747	-4.43
378 DATA COMMUNICATIONS SERVICES	1,112,717	0.20	943,337	0.17	935,122	0.17	1,005,089	0.17	69,967	7.48
384 WATER	961,302	0.17	807,751	0.14	961,043	0.17	946,841	0.16	-14,202	-1.48
385 REFUSE	732,341	0.13	541,341	0.10	731,747	0.13	711,180	0.12	-20,567	-2.81
386 RECYCLING	172,595	0.03	173,068	0.03	172,595	0.03	207,189	0.04	34,594	20.04
387 SEWER	1,078,401	0.19	961,077	0.17	1,079,920	0.19	1,096,648	0.19	16,728	1.55
388 LANDFILL	313,892	0.06	245,714	0.04	312,974	0.06	264,491	0.04	-48,483	-15.49

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
391 PRINTING	1,513,566	0.27	1,630,394	0.29	2,079,562	0.37	1,519,261	0.26	-560,301	-26.94
393 DRY CLEANING	0	0.00	128	0.00	128	0.00	0	0.00	-128	-100.00
394 LINEN SERVICE	28,500	0.01	33,833	0.01	34,903	0.01	28,500	0.00	-6,403	-18.35
395 PEST CONTROL	0	0.00	0	0.00	255	0.00	0	0.00	-255	-100.00
397 ISOLATED TRANSPORTATION	9,900	0.00	122	0.00	561	0.00	9,900	0.00	9,339	1,666.22
399 PRINTING CHARGE-BACK	<u>-600,000</u>	<u>-0.11</u>	<u>-530,243</u>	<u>-0.09</u>	<u>-599,991</u>	<u>-0.11</u>	<u>-600,000</u>	<u>-0.10</u>	<u>9</u>	<u>0.00</u>
<b>3XX PURCHASED SERVICES TOTAL</b>	<b>28,261,744</b>	<b>5.01</b>	<b>61,621,559</b>	<b>10.93</b>	<b>66,261,288</b>	<b>11.86</b>	<b>28,227,029</b>	<b>4.78</b>	<b>-38,034,259</b>	<b>-57.40</b>
410 NATURAL GAS	98,327	0.02	108,472	0.02	98,302	0.02	104,721	0.02	6,419	6.53
420 BOTTLED GAS	160,005	0.03	122,689	0.02	162,187	0.03	152,057	0.03	-10,130	-6.25
430 ELECTRICITY	12,135,000	2.15	10,651,010	1.91	13,227,167	2.37	11,890,000	2.01	-1,337,167	-10.11
440 FUEL OIL	18,049	0.00	8,892	0.00	18,049	0.00	17,620	0.00	-429	-2.38
450 GASOLINE	946,348	0.17	521,395	0.09	709,974	0.13	846,348	0.14	136,374	19.21
460 DIESEL	2,931,748	0.52	2,019,696	0.36	2,551,273	0.46	2,681,748	0.45	130,475	5.11
470 ENERGY RESERVE AT SCHOOLS	0	0.00	0	0.00	<u>928,248</u>	<u>0.17</u>	0	0.00	<u>-928,248</u>	<u>-100.00</u>
<b>4XX ENERGY SERVICES TOTAL</b>	<b>16,289,477</b>	<b>2.89</b>	<b>13,432,154</b>	<b>2.40</b>	<b>17,695,200</b>	<b>3.17</b>	<b>15,692,494</b>	<b>2.66</b>	<b>-2,002,706</b>	<b>-11.32</b>
511 SUPPLIES	5,127,856	0.91	6,198,165	1.11	12,858,538	2.30	5,607,446	0.95	-7,251,092	-56.39
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	5,846	0.00	5,846	0.00	17,820	0.00	11,974	204.83
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	7,038	0.00	7,711	0.00	20,898	0.00	13,187	171.00
521 NON-STATE ADOPTED TEXTBOOKS	3,374,180	0.60	2,330,243	0.42	2,651,227	0.47	3,271,933	0.55	620,705	23.41
522 STATE ADOPTED TEXTBOOKS	2,470,119	0.44	5,832,639	1.04	6,268,870	1.12	2,621,112	0.44	-3,647,758	-58.19
523 NON-STATE ADOPTED EBOOKS	0	0.00	7,999	0.00	9,136	0.00	0	0.00	-9,136	-100.00
524 STATE ADOPTED EBOOKS	0	0.00	2,696	0.00	2,696	0.00	0	0.00	-2,696	-100.00
530 PERIODICALS	16,790	0.00	10,830	0.00	18,409	0.00	13,285	0.00	-5,124	-27.83
544 GREASE/OIL	21,360	0.00	44,314	0.01	44,824	0.01	46,360	0.01	1,536	3.43
550 REPAIR PARTS	496,913	0.09	1,032,343	0.18	1,059,093	0.19	781,913	0.13	-277,180	-26.17
560 TIRES/TUBES	158,864	0.03	272,069	0.05	274,053	0.05	198,864	0.03	-75,189	-27.44
594 UNIFORMS	<u>169,776</u>	<u>0.03</u>	<u>48,367</u>	<u>0.01</u>	<u>97,627</u>	<u>0.02</u>	<u>168,783</u>	<u>0.03</u>	<u>71,156</u>	<u>72.89</u>
<b>5XX SUPPLIES/MATERIALS TOTAL</b>	<b>11,874,576</b>	<b>2.11</b>	<b>15,792,548</b>	<b>2.83</b>	<b>23,298,028</b>	<b>4.17</b>	<b>12,748,413</b>	<b>2.16</b>	<b>-10,549,615</b>	<b>-45.28</b>
611 LIBRARY BOOKS - NEW LIBRARY	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
612 LIBRARY BOOKS - REPLACEMENT	366,797	0.07	292,059	0.05	358,651	0.06	370,951	0.06	12,300	3.43
621 A/V MATERIALS > \$1,000	19,833	0.00	0	0.00	19,452	0.00	18,920	0.00	-532	-2.73
622 A/V MATERIALS < 1,000	5,300	0.00	22,630	0.00	34,684	0.01	5,006	0.00	-29,678	-85.57
641 FURN/FIXT/EQUIP > \$1,000	431,366	0.08	186,295	0.03	394,426	0.07	432,763	0.07	38,337	9.72
642 FURN/FIXT/EQUIP < \$1,000	239,461	0.04	576,483	0.10	840,523	0.15	251,177	0.04	-589,346	-70.12
643 COMPUTER HARDWARE > \$1,000	84,884	0.02	471,225	0.08	1,109,160	0.20	86,134	0.01	-1,023,026	-92.23
644 COMPUTER HARDWARE < \$1,000	738,998	0.13	2,005,412	0.36	2,294,900	0.41	601,841	0.10	-1,693,059	-73.77
651 SCHOOL BUSES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
652 OTHER VEHICLES	226,159	0.04	144,413	0.03	349,307	0.06	226,159	0.04	-123,148	-35.26
671 SITE IMPROVEMENT - CONTRACTED	5,000	0.00	69,977	0.01	87,277	0.02	5,000	0.00	-82,277	-94.27
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	11,604	0.00	11,920	0.00	0	0.00	-11,920	-100.00
681 REMODEL - CONTRACTED	2,500	0.00	107,010	0.02	251,138	0.04	500	0.00	-250,638	-99.80
682 REMODEL - IN-HOUSE	32,192	0.01	97,465	0.02	99,462	0.02	32,192	0.01	-67,270	-67.63

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2015-16 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
684 REMODEL - PROF FEES	0	0.00	35,248	0.01	85,512	0.02	0	0.00	-85,512	-100.00
686 REMODEL - ADMIN	0	0.00	46,557	0.01	66,931	0.01	0	0.00	-66,931	-100.00
687 REMODEL/RENOVATE DIRECT POS	0	0.00	0	0.00	679	0.00	0	0.00	-679	-100.00
691 COMPUTER SOFTWARE > \$1,000	139,967	0.02	3,935	0.00	46,981	0.01	138,017	0.02	91,036	193.77
692 COMPUTER SOFTWARE < \$1,000	22,211	0.00	447,560	0.08	484,401	0.09	29,961	0.01	-454,440	-93.81
693 LICENSE FEES - SOFTWARE > \$1,000	38,282	0.01	39,528	0.01	145,469	0.03	7,000	0.00	-138,469	-95.19
694 LICENSE FEES - SOFTWARE < \$1,000	5,650	0.00	417,935	0.07	631,330	0.11	31,016	0.01	-600,314	-95.09
<b>6XX CAPITAL OUTLAY TOTAL</b>	<b>2,358,600</b>	<b>0.42</b>	<b>4,975,337</b>	<b>0.89</b>	<b>7,312,203</b>	<b>1.31</b>	<b>2,236,637</b>	<b>0.38</b>	<b>-5,075,566</b>	<b>-69.41</b>
737 DUES/FEES	571,117	0.10	2,178,175	0.39	3,231,779	0.58	595,340	0.10	-2,636,439	-81.58
738 FINGERPRINT FEES PAID	172,500	0.03	169,622	0.03	251,686	0.05	172,500	0.03	-79,186	-31.46
739 FISCAL BANK CHARGES	45,000	0.01	51,399	0.01	66,570	0.01	45,000	0.01	-21,570	-32.40
740 JUDGMENTS/SETTLEMENTS	20,500	0.00	0	0.00	1,025	0.00	20,500	0.00	19,475	1,900.00
783 UNINSURED PROPERTY LOSSES	100,000	0.02	0	0.00	83,384	0.01	100,000	0.02	16,616	19.93
794 FIELD TRIPS	82,010	0.01	436,467	0.08	498,995	0.09	87,512	0.01	-411,483	-82.46
795 MISCELLANEOUS EXPENSE	900	0.00	0	0.00	555	0.00	900	0.00	345	62.08
<b>7XX OTHER EXPENDITURES TOTAL</b>	<b>992,027</b>	<b>0.18</b>	<b>2,835,664</b>	<b>0.51</b>	<b>4,133,995</b>	<b>0.74</b>	<b>1,021,752</b>	<b>0.17</b>	<b>-3,112,243</b>	<b>-75.28</b>
972* APPROPRIATED FOR:										
<u>STATE CATEGORICAL PROJECTS</u>										
ADULT DISABLED CATEGORICAL	0	0.00	0	0.00	221	0.00	0	0.00	-221	-100.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,222,105	0.22	0	0.00	0	0.00	996,786	0.17	996,786	0.00
CLASS SIZE REDUCTION	0	0.00	0	0.00	2,485	0.00	0	0.00	-2,485	-100.00
DIGITAL CLASSROOMS ALLOCATION	818,492	0.15	0	0.00	8,771	0.00	1,352,590	0.23	1,343,819	15,320.62
DJJ SUPPLEMENT	136,153	0.02	0	0.00	0	0.00	186,575	0.03	186,575	0.00
DJJ CARRY FORWARD	0	0.00	0	0.00	68,058	0.01	0	0.00	-68,058	-100.00
FEDERALLY IMPACTED STUDENTS ALLOCATION	0	0.00	0	0.00	0	0.00	579,621	0.10	579,621	0.00
FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	76,027	0.01	76,027	0.00
LOTTERY - DISCRETIONARY	387,098	0.07	0	0.00	0	0.00	0	0.00	0	0.00
LOTTERY - SCHOOL ADVISORY COUNCIL	323,758	0.06	0	0.00	0	0.00	262,106	0.04	262,106	0.00
LOTTERY - SCHOOL RECOGNITION	3,830,358	0.68	0	0.00	5,665	0.00	3,871,778	0.66	3,866,113	68,245.60
READING ALLOCATION	147,425	0.03	0	0.00	150,975	0.03	0	0.00	-150,975	-100.00
TEACHER CLASSROOM SUPPLY ASSISTANCE	1,183,685	0.21	0	0.00	20,076	0.00	1,195,994	0.20	1,175,918	5,857.36
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	48,244	0.01	279,874	0.05	231,629	480.12
<u>LOCAL CATEGORICAL PROJECTS</u>										
AICE	746,904	0.13	0	0.00	6,493	0.00	954,887	0.16	948,394	14,605.50
BUDGET REDUCTION TARGETS	-2,800,000	-0.50	0	0.00	0	0.00	-2,700,000	-0.46	-2,700,000	0.00
CAPE ACADEMY	976,040	0.17	0	0.00	312,498	0.06	926,860	0.16	614,362	196.60
CHARTER SCHOOLS	26,658,010	4.73	0	0.00	0	0.00	33,303,374	5.64	33,303,374	0.00
COURSE FEES	108,000	0.02	0	0.00	0	0.00	108,000	0.02	108,000	0.00
DUAL ENROLLMENT	2,000,000	0.35	0	0.00	0	0.00	2,600,000	0.44	2,600,000	0.00
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00



**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
EMPLOYEE COMPENSATION	9,521,531	1.69	0	0.00	0	0.00	0	0.00	0	0.00
E-RATE	0	0.00	0	0.00	642,136	0.11	0	0.00	-642,136	-100.00
FTE STUDENT RESERVE	52,487	0.01	0	0.00	0	0.00	3,776,457	0.64	3,776,457	0.00
INTERNATIONAL BACCALAUREATE	502,265	0.09	0	0.00	0	0.00	344,215	0.06	344,215	0.00
MCKAY SCHOLARSHIPS	8,636,714	1.53	0	0.00	0	0.00	9,029,165	1.53	9,029,165	0.00
MISCELLANEOUS LOCAL	925,037	0.16	0	0.00	0	0.00	925,037	0.16	925,037	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.17	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0.00	0	0.00	102,272	0.02	0	0.00	-102,272	-100.00
SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	350,000	0.06	350,000	0.00
FUND BALANCE - HEALTH INSURANCE TRUST FUND	3,100,000	0.55	0	0.00	0	0.00	3,100,000	0.52	3,100,000	0.00
FUND BALANCE - EMPLOYEE COMPENSATION	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
FUND BALANCE - ACT	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
972* OTHER APPROPRIATIONS TOTAL	60,592,678	10.75	0	0.00	1,367,895	0.24	62,895,346	10.65	61,527,451	4,497.97
SCHOOL/DEPARTMENT TOTAL	515,471,940	91.44	508,170,613	90.99	534,586,577	95.72	530,146,193	89.75	-4,440,383	-0.83
OTHER FINANCES USES										
930 TRANSFER TO CAPITAL FUND - FEDERALLY CONNECTED SUPPLEMENT - EXEMPT PROPERTY ALLOCATION	0	0.00	0	0.00	0	0.00	2,014,995	0.34	2,014,995	0.00
970 TRANSFER TO INTERNAL SERVICE MEDICAL FUND	0	0.00	2,150,000	0.38	2,150,000	0.38	0	0.00	-2,150,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	2,150,000	0.38	2,150,000	0.38	2,014,995	0.34	-135,005	-6.28
RESERVED FUND BALANCE:										
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
972 INVENTORY	793,266	0.14	0	0.00	844,807	0.15	844,807	0.14	0	0.00
972 LONG-TERM RECEIVABLE (SBA FUND B)	148,526	0.03	0	0.00	0	0.00	0	0.00	0	0.00
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.53	19,880,369	3.56	19,880,369	3.56	19,880,369	3.37	0	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	23,506,233	4.17	28,310,771	5.07	0	0.00	21,365,964	3.62	21,365,964	0.00
	45,378,394	8.05	48,191,140	8.63	21,775,176	3.90	43,141,140	7.30	21,365,964	98.12
972* UNRESERVED FUND BALANCE	2,879,622	0.51	0	0.00	0	0.00	15,415,998	2.61	15,415,998	0.00
<b>DISTRICT TOTAL</b>	<b>563,729,957</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>590,718,326</b>	<b>100.00</b>	<b>32,206,574</b>	<b>5.77</b>

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

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2015-16 TENTATIVE	
									AMOUNT	%
5100 BASIC K-12	214,011,476	37.96	258,449,429	46.27	267,852,111	47.96	220,187,976	37.27	-47,664,136	-17.79
5200 EXCEPTIONAL EDUCATION	62,153,123	11.03	63,648,557	11.40	64,553,146	11.56	64,612,974	10.94	59,828	0.09
5300 VOCATIONAL EDUCATION	6,689,688	1.19	7,574,333	1.36	8,449,702	1.51	6,755,629	1.14	-1,694,072	-20.05
5400 ADULT EDUCATION	1,582,543	0.28	1,665,393	0.30	1,756,005	0.31	1,224,167	0.21	-531,838	-30.29
5500 OTHER INSTRUCTIONAL	2,159,012	0.38	2,232,442	0.40	2,294,791	0.41	2,120,218	0.36	-174,572	-7.61
5900 NON-FEFP	255,823	0.05	1,028,177	0.18	1,572,018	0.28	255,823	0.04	-1,316,195	-83.73
INSTRUCTIONAL TOTAL	286,851,665	50.88	334,598,330	59.91	346,477,773	62.04	295,156,788	49.97	-51,320,986	-14.81
6110 ATTENDANCE/SOCIAL WORK	1,332,097	0.24	1,416,201	0.25	1,416,210	0.25	1,247,482	0.21	-168,728	-11.91
6120 GUIDANCE	12,014,117	2.13	12,921,625	2.31	13,024,092	2.33	12,861,965	2.18	-162,126	-1.24
6130 HEALTH	2,524,929	0.45	2,501,111	0.45	2,676,058	0.48	2,534,149	0.43	-141,909	-5.30
6140 PSYCHOLOGICAL SERVICES	875,886	0.16	893,306	0.16	914,400	0.16	974,783	0.17	60,383	6.60
6150 PARENTAL INVOLVEMENT	125,397	0.02	126,171	0.02	134,131	0.02	135,167	0.02	1,037	0.77
6200 INSTRUCTIONAL MEDIA	6,791,809	1.20	7,153,904	1.28	7,253,181	1.30	6,865,001	1.16	-388,180	-5.35
6300 INSTRUCTIONAL CURR. DEVELOP.	10,411,245	1.85	12,220,301	2.19	12,244,432	2.19	11,561,484	1.96	-682,948	-5.58
6400 INSTRUCTIONAL STAFF TRAINING	1,468,556	0.26	2,038,864	0.37	3,461,810	0.62	1,611,354	0.27	-1,850,456	-53.45
6500 INSTRUCTIONAL RELATED TECHNOLOGY	7,992,224	1.42	8,467,830	1.52	9,314,103	1.67	8,260,406	1.40	-1,053,697	-11.31
INSTRUCTIONAL SUPPORT TOTAL	43,536,260	7.72	47,739,315	8.55	50,438,416	9.03	46,051,791	7.80	-4,386,626	-8.70
7100 BOARD OF EDUCATION	1,153,261	0.20	1,140,283	0.20	1,365,215	0.24	1,191,540	0.20	-173,674	-12.72
7200 GENERAL ADMINISTRATION	1,879,565	0.33	2,094,813	0.38	2,099,647	0.38	1,916,130	0.32	-183,517	-8.74
7300 SCHOOL ADMINISTRATION	34,660,653	6.15	35,937,402	6.43	36,641,617	6.56	35,882,702	6.07	-758,914	-2.07
7400 FACILITIES/ACQUISITION/CONST.	795,093	0.14	837,480	0.15	1,579,002	0.28	858,578	0.15	-1,720,424	-45.63
7500 FISCAL SERVICES	2,493,807	0.44	2,520,052	0.45	3,595,613	0.64	2,513,269	0.43	-1,082,344	-30.10
7600 FOOD SERVICE	0	0.00	222,107	0.04	222,231	0.04	0	0.00	-222,231	-100.00
7710 RESEARCH DEVELOPMENT	477,239	0.08	595,795	0.11	634,313	0.11	541,395	0.09	-92,919	-14.65
7720 INFORMATION SERVICES	732,160	0.13	789,543	0.14	1,063,409	0.19	712,987	0.12	-350,422	-32.95
7730 STAFF SERVICES	2,329,777	0.41	2,548,214	0.46	2,696,414	0.48	2,301,965	0.39	-394,449	-14.63
7731 ADMIN/CLASSIFIED IN-SERVICE	414,919	0.07	418,299	0.07	489,920	0.09	408,486	0.07	-81,434	-16.62
7750 DATA PROCESSING	8,730	0.00	0	0.00	0	0.00	0	0.00	0	0.00
7760 WAREHOUSE/PURCHASING	1,899,156	0.34	1,730,114	0.31	1,968,039	0.35	1,917,882	0.32	-50,157	-2.55
7800 TRANSPORTATION	17,476,548	3.10	17,611,573	3.15	18,195,401	3.26	17,632,146	2.98	-563,255	-3.10
7900 UTILITY/CUSTODIAL	43,965,578	7.80	42,944,493	7.69	47,578,802	8.52	43,837,758	7.42	-3,741,044	-7.86
7910 ENVIRONMENTAL SERVICES	422,393	0.07	459,876	0.08	479,558	0.09	532,967	0.09	53,409	11.14
8100 MAINTENANCE	9,949,837	1.77	10,087,640	1.81	10,672,853	1.91	9,945,808	1.68	-727,046	-6.81
8110 TRANSPORTATION MAINTENANCE	1,755,212	0.31	1,086,533	0.19	1,681,657	0.30	1,695,213	0.29	13,556	0.81
8120 TECHNOLOGY REPAIR	91,986	0.02	127,171	0.02	158,448	0.03	91,986	0.02	-66,462	-41.95
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,860,423	0.68	4,218,312	0.76	4,527,481	0.81	3,936,457	0.67	-591,024	-13.05
9100 COMMUNITY SERVICES	50,000	0.01	463,268	0.08	577,873	0.10	50,000	0.01	-527,873	-91.35
9400 OVERHEAD	75,000	0.01	0	0.00	75,000	0.01	75,000	0.01	0	0.00
GENERAL SUPPORT TOTAL	124,491,337	22.08	125,832,968	22.53	136,302,492	24.40	126,042,269	21.34	-10,260,223	-7.53
SCHOOL/DEPARTMENT TOTAL	454,879,263	80.69	508,170,613	90.99	533,218,682	95.47	467,250,848	79.10	-65,967,834	-12.37

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2015-16 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
9400* APPROPRIATED FOR:										
<u>STATE CATEGORICAL PROJECTS</u>										
ADULT DISABLED CATEGORICAL	0	0.00	0	0.00	221	0.00	0	0.00	-221	-100.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,222,105	0.22	0	0.00	0	0.00	996,786	0.17	996,786	0.00
CLASS SIZE REDUCTION	0	0.00	0	0.00	2,485	0.00	0	0.00	-2,485	-100.00
DIGITAL CLASSROOMS ALLOCATION	818,492	0.15	0	0.00	8,771	0.00	1,352,590	0.23	1,343,819	15,320.62
DJJ SUPPLEMENT	136,153	0.02	0	0.00	0	0.00	186,575	0.03	186,575	0.00
DJJ CARRY FORWARD	0	0.00	0	0.00	68,058	0.01	0	0.00	-68,058	-100.00
FEDERALLY IMPACTED STUDENTS ALLOCATION	0	0.00	0	0.00	0	0.00	579,621	0.10	579,621	0.00
FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	76,027	0.01	76,027	0.00
LOTTERY - DISCRETIONARY	387,098	0.07	0	0.00	0	0.00	0	0.00	0	0.00
LOTTERY - SCHOOL ADVISORY COUNCIL	323,758	0.06	0	0.00	0	0.00	262,106	0.04	262,106	0.00
LOTTERY - SCHOOL RECOGNITION	3,830,358	0.68	0	0.00	5,665	0.00	3,871,778	0.66	3,866,113	68,245.60
READING ALLOCATION	147,425	0.03	0	0.00	150,975	0.03	0	0.00	-150,975	-100.00
TEACHER CLASSROOM SUPPLY ASSISTANCE	1,183,685	0.21	0	0.00	20,076	0.00	1,195,994	0.20	1,175,918	5,857.36
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	48,244	0.01	279,874	0.05	231,629	480.12
<u>LOCAL CATEGORICAL PROJECTS</u>										
AICE	746,904	0.13	0	0.00	6,493	0.00	954,887	0.16	948,394	14,605.50
BUDGET REDUCTION TARGETS	-2,800,000	-0.50	0	0.00	0	0.00	-2,700,000	-0.46	-2,700,000	0.00
CAPE ACADEMY	976,040	0.17	0	0.00	312,498	0.06	926,860	0.16	614,362	196.60
CHARTER SCHOOLS	26,658,010	4.73	0	0.00	0	0.00	33,303,374	5.64	33,303,374	0.00
COURSE FEES	108,000	0.02	0	0.00	0	0.00	108,000	0.02	108,000	0.00
DUAL ENROLLMENT	2,000,000	0.35	0	0.00	0	0.00	2,600,000	0.44	2,600,000	0.00
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
EMPLOYEE COMPENSATION	9,521,531	0.00	0	0.00	0	0.00	0	0.00	0	0.00
E-RATE	0	0.00	0	0.00	642,136	0.11	0	0.00	-642,136	-100.00
FTE STUDENT RESERVE	52,487	0.01	0	0.00	0	0.00	3,776,457	0.64	3,776,457	0.00
INTERNATIONAL BACCALAUREATE	502,265	0.09	0	0.00	0	0.00	344,215	0.06	344,215	0.00
MCKAY SCHOLARSHIPS	8,636,714	1.53	0	0.00	0	0.00	9,029,165	1.53	9,029,165	0.00
MISCELLANEOUS LOCAL	925,037	0.16	0	0.00	0	0.00	925,037	0.16	925,037	0.00
RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.17	1,000,000	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0.00	0	0.00	102,272	0.02	0	0.00	-102,272	-100.00
SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	350,000	0.08	350,000	0.00
FUND BALANCE - HEALTH INSURANCE TRUST FUND	3,100,000	0.55	0	0.00	0	0.00	3,100,000	0.52	3,100,000	0.00
FUND BALANCE - EMPLOYEE COMPENSATION	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
FUND BALANCE - ACT	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
OTHER APPROPRIATIONS TOTAL	60,592,678	10.75	0	0.00	1,367,895	0.24	62,895,346	10.65	61,527,451	4,497.97

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	OTHER FINANCES USES									
9700 TRANSFER TO CAPITAL FUND - FEDERALLY CONNECTED SUPPLEMENT - EXEMPT PROPERTY ALLOCATION	0	0.00	0	0.00	0	0.00	2,014,995	0.34	2,014,995	0.00
9700 TRANSFER TO INTERNAL SERVICE MEDICAL FUND	0	0.00	2,150,000	0.38	2,150,000	0.38	0	0.00	-2,150,000	-100.00
OTHER FINANCES USES TOTAL	0	0.00	2,150,000	0.38	2,150,000	0.38	2,014,995	0.34	-135,005	-6.28
RESERVED FUND BALANCE:										
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	793,266	0.14	0	0.00	844,807	0.15	844,807	0.14	0	0.00
9400 LONG-TERM RECEIVABLE (SBA FUND B)	148,526	0.03	0	0.00	0	0.00	0	0.00	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.53	19,880,369	3.56	19,880,369	3.56	19,880,369	3.37	0	0.00
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	23,506,233	4.17	28,310,771	5.07	0	0.00	21,365,964	3.62	21,365,964	0.00
	45,378,394	8.05	48,191,140	8.63	21,775,176	3.90	43,141,140	7.30	21,365,964	98.12
9400* UNRESERVED FUND BALANCE	2,879,622	0.51	0	0.00	0	0.00	15,415,998	2.61	15,415,998	0.00
<b>DISTRICT TOTAL</b>	<b>563,729,957</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>590,718,326</b>	<b>100.00</b>	<b>32,206,574</b>	<b>5.77</b>

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

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9000 SCHOOL BOARD	317,193	0.06	383,852	0.07	399,761	0.07	353,404	0.06	-46,357	-11.60
9100 SUPERINTENDENT	415,919	0.07	485,233	0.09	499,749	0.09	436,021	0.07	-63,728	-12.75
9122 DISTRICT COMMUNICATIONS	782,160	0.14	963,086	0.17	1,261,273	0.23	762,987	0.13	-498,286	-39.51
9123 PRINTING SERVICES	315,007	0.06	291,591	0.05	339,072	0.06	309,690	0.05	-29,382	-8.67
9150 ATTORNEY	284,103	0.05	328,292	0.06	353,131	0.06	284,103	0.05	-69,028	-19.55
9170 DISTRICT/SCHOOL SECURITY	464,809	0.08	540,668	0.10	685,362	0.12	512,617	0.09	-172,745	-25.20
9180 SCHOOL CHOICE	<u>287,817</u>	<u>0.05</u>	<u>344,715</u>	<u>0.06</u>	<u>306,647</u>	<u>0.05</u>	<u>318,265</u>	<u>0.05</u>	<u>11,618</u>	<u>3.79</u>
<b>SUPERINTENDENT TOTAL</b>	<b>2,867,008</b>	<b>0.51</b>	<b>3,337,436</b>	<b>0.60</b>	<b>3,844,994</b>	<b>0.69</b>	<b>2,977,087</b>	<b>0.50</b>	<b>-867,907</b>	<b>-22.57</b>
9200 INSTRUCTIONAL SERVICES	509,551	0.09	549,092	0.10	546,784	0.10	517,254	0.09	-29,531	-5.40
9210 ELEMENTARY PROGRAMS	959,509	0.17	914,924	0.16	1,015,159	0.18	988,693	0.17	-26,466	-2.61
9212 TITLE I	36,144	0.01	39,748	0.01	37,951	0.01	33,666	0.01	-4,285	-11.29
9215 HEAD START ADMINISTRATION OFFICE	0	0.00	172	0.00	0	0.00	0	0.00	0	0.00
9220 SPECIAL PROJECTS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9221 ACCESS	0	0.00	5,223	0.00	5,223	0.00	0	0.00	-5,223	0.00
9230 SECONDARY PROGRAMS	809,407	0.14	991,389	0.18	980,446	0.18	833,464	0.14	-146,982	-14.99
9231 MIDDLE SCHOOL PROGRAMS	619,498	0.11	699,043	0.13	700,754	0.13	671,843	0.11	-28,911	-4.13
9240 ADULT EDUCATION	297,723	0.05	696,530	0.12	638,691	0.11	395,256	0.07	-243,436	-38.11
9250 ACCOUNTABILITY, TESTING & EVALUATION	485,673	0.09	597,041	0.11	649,322	0.12	549,828	0.09	-99,494	-15.32
9260 STUDENT SERVICES	246,068	0.04	271,815	0.05	274,029	0.05	247,240	0.04	-26,788	-9.78
9270 CAREER & TECHNICAL EDUCATION	493,041	0.09	477,118	0.09	1,453,561	0.26	503,162	0.09	-950,399	-65.38
9280 ESE PROGRAM SUPPORT	299,213	0.05	312,833	0.06	496,838	0.09	415,739	0.07	-81,100	-16.32
9285 FDLRS	120,197	0.02	134,927	0.02	145,690	0.03	109,513	0.02	-36,176	-24.83
9290 ESE ADMINISTRATIVE SUPPORT	155,793	0.03	157,943	0.03	181,516	0.03	198,467	0.03	16,951	9.34
9295 STUDENTS AT RISK	<u>822,383</u>	<u>0.15</u>	<u>932,593</u>	<u>0.17</u>	<u>961,669</u>	<u>0.17</u>	<u>875,983</u>	<u>0.15</u>	<u>-85,686</u>	<u>-8.91</u>
<b>INSTRUCTIONAL SERVICES TOTAL</b>	<b>5,854,200</b>	<b>1.04</b>	<b>6,780,393</b>	<b>1.21</b>	<b>8,087,633</b>	<b>1.45</b>	<b>6,340,108</b>	<b>1.07</b>	<b>-1,747,525</b>	<b>-21.61</b>
9300 FINANCIAL SERVICES	234,424	0.04	232,314	0.04	235,696	0.04	236,102	0.04	406	0.17
9310 ACCOUNTING SERVICES	1,652,504	0.29	1,747,606	0.31	1,698,800	0.30	1,696,989	0.29	-1,811	-0.11
9330 BUDGETING/COST ACCOUNTING	438,713	0.08	420,148	0.08	447,684	0.08	432,835	0.07	-14,849	-3.32
9340 TRANSPORTATION	8,435,857	1.50	7,758,442	1.39	9,067,773	1.62	8,876,079	1.50	-191,694	-2.11
9341 NORTH AREA TRANSPORTATION	2,073,041	0.37	2,026,553	0.36	2,081,698	0.37	2,049,986	0.35	-31,712	-1.52
9342 SOUTH AREA TRANSPORTATION	3,273,832	0.58	3,420,164	0.61	3,286,864	0.59	3,251,579	0.55	-35,286	-1.07
9343 CENTRAL AREA TRANSPORTATION	2,707,028	0.48	2,932,343	0.53	2,738,189	0.49	2,676,256	0.45	-61,933	-2.26
9344 MIDSOUTH AREA TRANSPORTATION	2,428,619	0.43	2,548,987	0.46	2,420,528	0.43	2,374,523	0.40	-46,005	-1.90
9360 FOOD SERVICES	0	0.00	10,492	0.00	2,435	0.00	0	0.00	-2,435	0.00
9370 RISK MANAGEMENT	35,289	0.01	31,333	0.01	1,105,174	0.20	27,341	0.00	-1,077,834	-97.53
9380 WAREHOUSE SERVICES	1,200,465	0.21	1,145,369	0.21	1,260,914	0.23	1,235,096	0.21	-25,818	-2.05
9830 FISCAL OVERHEAD	6,897,189	1.22	777,285	0.14	1,783,948	0.32	6,632,137	1.12	4,848,189	271.77
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9855 SELF-INSURED RISK	<u>5,982,328</u>	<u>1.06</u>	<u>210,554</u>	<u>0.04</u>	<u>6,291,962</u>	<u>1.13</u>	<u>5,962,873</u>	<u>1.01</u>	<u>-329,089</u>	<u>-5.23</u>
<b>BUSINESS &amp; FISCAL TOTAL</b>	<b>35,359,290</b>	<b>6.27</b>	<b>23,261,589</b>	<b>4.16</b>	<b>32,421,666</b>	<b>5.81</b>	<b>35,451,796</b>	<b>6.00</b>	<b>3,030,129</b>	<b>9.35</b>

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2015-16 TENTATIVE	
									AMOUNT	%
9400 HUMAN RESOURCES SERVICES	1,449,562	0.26	1,771,358	0.32	1,691,945	0.30	1,467,712	0.25	-224,234	-13.25
9420 LABOR RELATIONS	350,747	0.06	249,965	0.04	546,100	0.10	342,620	0.06	-203,480	-37.26
9421 EMPLOYEE COMPENSATION & BENEFITS	202,061	0.04	189,921	0.03	208,429	0.04	145,179	0.02	-63,250	-30.35
9430 RECRUITMENT AND RETENTION	166,801	0.03	126,637	0.02	170,002	0.03	168,473	0.03	-1,529	-0.90
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	1,314,450	0.23	1,489,059	0.27	2,108,553	0.38	1,341,094	0.23	-767,460	-36.40
HUMAN RESOURCES TOTAL	3,483,621	0.62	3,826,941	0.69	4,725,030	0.85	3,465,077	0.59	-1,259,953	-26.67
9500 FACILITIES SERVICES	240,103	0.04	229,037	0.04	227,852	0.04	236,188	0.04	8,336	3.66
9530 PLANNING, DESIGN & CONSTRUCTION	654,613	0.12	286,973	0.05	734,537	0.13	668,795	0.11	-65,742	-8.95
9533 PROJECTS	52,692	0.01	48,790	0.01	97,134	0.02	52,692	0.01	-44,442	-45.75
9540 ENERGY/RESOURCES CONSERVATION	144,228	0.03	142,901	0.03	153,062	0.03	227,347	0.04	74,284	48.53
9550 PLANNING & PERMITTING	0	0.00	3,444	0.00	6,793	0.00	0	0.00	-6,793	-100.00
9560 PLANT OPERATIONS	1,388,053	0.25	1,242,141	0.22	1,396,040	0.25	1,612,689	0.27	216,649	15.52
9562 MAINTENANCE	9,539,752	1.69	9,936,134	1.78	10,329,143	1.85	9,426,077	1.60	-903,067	-8.74
FACILITIES & SUPPORT SRVS. TOTAL	12,019,440	2.13	11,889,420	2.13	12,944,562	2.32	12,223,787	2.07	-720,775	-5.57
9720 EDUCATIONAL TECHNOLOGY	212,425	0.04	226,652	0.04	220,003	0.04	218,536	0.04	-1,467	-0.67
9721 INFORMATION SYSTEMS SERVICES	11,271,766	2.00	11,918,178	2.13	13,189,354	2.36	11,921,685	2.02	-1,267,669	-9.61
INFORMATION SERVICES TOTAL	11,484,191	2.04	12,144,830	2.17	13,409,357	2.40	12,140,221	2.06	-1,269,136	-9.46
7100 PSYCHOLOGICAL SERVICES	888,215	0.16	914,128	0.16	932,764	0.17	907,392	0.15	-25,372	-2.72
7200 NORTH AREA SUPERINTENDENT	589,585	0.10	555,280	0.10	707,479	0.13	579,919	0.10	-127,560	-18.03
7300 SOUTH AREA SUPERINTENDENT	695,441	0.12	615,949	0.11	633,578	0.11	669,484	0.11	35,906	5.67
7400 CENTRAL AREA SUPERINTENDENT	592,892	0.11	503,076	0.09	546,163	0.10	562,200	0.10	16,038	2.94
AREA OFFICES TOTAL	2,766,133	0.49	2,588,434	0.46	2,819,984	0.50	2,718,996	0.46	-100,988	-3.58
9820 COUNTYWIDE UTILITIES	1,251,189	0.22	0	0.00	2,251,189	0.40	1,135,763	0.19	-1,115,426	-49.55
9860 EDUCATIONAL SRVS. FACILITY	579,252	0.10	668,659	0.12	604,036	0.11	596,888	0.10	-7,149	-1.18
9862 ESF-CAFETERIA	0	0.00	1,560	0.00	1,471	0.00	0	0.00	-1,471	0.00
9865 ESF - CENTRAL SERVICES	134,520	0.02	112,503	0.02	137,256	0.02	129,691	0.02	-7,566	-5.51
9868 DISTRICT TELEPHONE	231,250	0.04	509,389	0.09	241,675	0.04	231,250	0.04	-10,425	-4.31
DISTRICT OFFICES TOTAL	2,196,211	0.39	1,292,112	0.23	3,235,628	0.58	2,093,591	0.35	-1,142,037	-35.30
NON-SCHOOL TOTAL	76,030,093	13.49	65,121,156	11.66	81,488,853	14.59	77,410,663	13.10	-4,078,190.5	-5.00
ALL SCHOOLS	359,969,502	63.85	442,919,714	79.30	438,546,887	78.52	369,409,153	62.54	-69,137,734	-15.77
9810* INSTRUCTIONAL/OTHER	5,841,072	1.04	0	0.00	6,516,683	1.17	9,483,702	1.61	2,967,019	45.53
9811* INSTRUCTIONAL TECHNOLOGY	1,335,394	0.24	0	0.00	1,007,973	0.18	1,335,394	0.23	327,421	32.48
9814* INSTRUCTIONAL/BASIC ED	210,278	0.04	0	0.00	83,478	0.01	206,172	0.03	122,694	146.98
9815* INSTRUCTIONAL/EX ED	2,398,765	0.43	0	0.00	303,784	0.05	2,316,504	0.39	2,012,721	662.55
6950* DISTRICT TRANSFER	9,094,159	1.61	129,743	0.02	5,271,025	0.94	7,089,260	1.20	1,818,235	34.49

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
<u>STATE CATEGORICAL PROJECTS</u>										
9810* ADULT DISABLED CATEGORICAL	0	0.00	0	0.00	221	0.00	0	0.00	-221	-100.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,222,105	0.22	0	0.00	0	0.00	996,786	0.17	996,786	0.00
9810* CLASS SIZE REDUCTION	0	0.00	0	0.00	2,485	0.00	0	0.00	-2,485	-100.00
9810* DIGITAL CLASSROOMS ALLOCATION	818,492	0.15	0	0.00	8,771	0.00	1,352,590	0.23	1,343,819	15,320.62
9810* DJJ SUPPLEMENT	136,153	0.00	0	0.00	0	0.00	186,575	0.03	186,575	0.00
9810* DJJ CARRY FORWARD	0	0.00	0	0.00	68,058	0.01	0	0.00	-68,058	-100.00
9810* FEDERALLY IMPACTED STUDENTS ALLOCATION	0	0.00	0	0.00	0	0.00	579,621	0.10	579,621	0.00
9810* FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	76,027	0.01	76,027	0.00
9810* LOTTERY - DISCRETIONARY	387,098	0.07	0	0.00	0	0.00	0	0.00	0	0.00
9810* LOTTERY - SCHOOL ADVISORY COUNCIL	323,758	0.06	0	0.00	0	0.00	262,106	0.04	262,106	0.00
9810* LOTTERY - SCHOOL RECOGNITION	3,830,358	0.68	0	0.00	5,665	0.00	3,871,778	0.66	3,866,113	68,245.60
9810* READING ALLOCATION	147,425	0.03	0	0.00	150,975	0.03	0	0.00	-150,975	-100.00
9810* TEACHERS CLASSROOM SUPPLY ASSISTANCE	1,183,685	0.21	0	0.00	20,076	0.00	1,195,994	0.20	1,175,918	5,857.36
9810* WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	48,244	0.01	279,874	0.05	231,629	480.12
<u>LOCAL CATEGORICAL PROJECTS</u>										
9810* AICE	746,904	0.13	0	0.00	6,493	0.00	954,887	0.16	948,394	14,605.50
9810* BUDGET REDUCTION TARGETS	-2,800,000	-0.50	0	0.00	0	0.00	-2,700,000	-0.46	-2,700,000	0.00
9810* CAPE ACADEMY	976,040	0.17	0	0.00	312,498	0.06	926,860	0.16	614,362	196.60
9810* CHARTER SCHOOLS	26,658,010	4.73	0	0.00	0	0.00	33,303,374	5.64	33,303,374	0.00
9810* COURSE FEES	108,000	0.02	0	0.00	0	0.00	108,000	0.02	108,000	0.00
9810* DUAL ENROLLMENT	2,000,000	0.35	0	0.00	0	0.00	2,600,000	0.44	2,600,000	0.00
9810* EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
9810* EMPLOYEE COMPENSATION	9,521,531	1.69	0	0.00	0	0.00	0	0.00	0	0.00
9810* E-RATE	0	0.00	0	0.00	642,136	0.11	0	0.00	-642,136	-100.00
9810* FTE STUDENT RESERVE	52,487	0.01	0	0.00	0	0.00	3,776,457	0.64	3,776,457	0.00
9810* INTERNATIONAL BACCALAUREATE	502,265	0.09	0	0.00	0	0.00	344,215	0.06	344,215	0.00
9810* MCKAY SCHOLARSHIPS	8,636,714	1.53	0	0.00	0	0.00	9,029,165	1.53	9,029,165	0.00
9810* MISCELLANEOUS LOCAL	925,037	0.16	0	0.00	0	0.00	925,037	0.16	925,037	0.00
9810* RENT	187,000	0.03	0	0.00	0	0.00	187,000	0.03	187,000	0.00
9810* SCHOOL RESERVE	1,000,000	0.18	0	0.00	0	0.00	1,000,000	0.17	1,000,000	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0.00	0	0.00	102,272	0.02	0	0.00	-102,272	-100.00
9810* SUBSTITUTE INITIATIVE	90,616	0.02	0	0.00	0	0.00	350,000	0.06	350,000	0.00
9810* FUND BALANCE - HEALTH INSURANCE TRUST FUND	3,100,000	0.55	0	0.00	0	0.00	3,100,000	0.52	3,100,000	0.00
9810* FUND BALANCE - EMPLOYEE COMPENSATION	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
9810* FUND BALANCE - ACT	250,000	0.04	0	0.00	0	0.00	0	0.00	0	0.00
<b>SCHOOLS TOTAL</b>	<b>439,441,848</b>	<b>77.95</b>	<b>443,049,457</b>	<b>79.33</b>	<b>453,097,723</b>	<b>81.13</b>	<b>452,735,531</b>	<b>76.64</b>	<b>-362,193</b>	<b>-0.08</b>
<u>OTHER FINANCES USES</u>										
0000 TRANSFER TO CAPITAL FUND - FEDERALLY CONNECTED SUPPLEMENT - EXEMPT PROPERTY	0	0.00	0	0.00	0	0.00	2,014,995	0.34	2,014,995	0.00
0000 TRANSFER TO INTERNAL SERVICE MEDICAL FUND	0	0.00	2,150,000	0.38	2,150,000	0.38	0	0.00	-2,150,000	-100.00
<b>OTHER FINANCES USES TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>2,150,000</b>	<b>0.38</b>	<b>2,150,000</b>	<b>0.38</b>	<b>2,014,995</b>	<b>0.34</b>	<b>-135,005</b>	<b>-6.28</b>

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2015-16 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
RESERVED FUND BALANCE:										
9830 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9810 INVENTORY	793,266	0.14	0	0.00	844,807	0.15	844,807	0.14	0	0.00
9810 LONG-TERM RECEIVABLE (SBA FUND B)	148,526	0.03	0	0.00	0	0.00	0	0.00	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.53	19,880,369	3.56	19,880,369	3.56	19,880,369	3.37	0	0.00
9810 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 EMPLOYEE COMPENSATION	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 MAINTENANCE CHARGEBACK	500,000	0.09	0	0.00	500,000	0.09	500,000	0.08	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>23,506,233</u>	<u>4.17</u>	<u>28,310,771</u>	<u>5.07</u>	<u>0</u>	<u>0.00</u>	<u>21,365,964</u>	<u>3.62</u>	<u>21,365,964</u>	<u>0.00</u>
	45,378,394	8.05	48,191,140	8.63	21,775,176	3.90	43,141,140	7.30	21,365,964	98.12
0000 UNRESERVED FUND BALANCE	2,879,622	0.51	0	0.00	0	0.00	15,415,998	2.61	15,415,998	0.00
<b>DISTRICT TOTAL</b>	<b>563,729,957</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>558,511,752</b>	<b>100.00</b>	<b>590,718,326</b>	<b>100.00</b>	<b>32,206,574</b>	<b>5.77</b>

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



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## MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
1984-85 *	45,434	928	-16,743
1985-86 *	46,825	1,391	-15,352
1986-87 *	48,150	1,325	-14,027
1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 **	70,658	655	8,481
2001-02 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885

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SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
2006-07 **	75,676	-386	13,499
2007-08 **	75,235	-441	13,058
2008-09 **	74,000	-1,235	11,823
2009-10 **	73,352	-648	11,175
2010-11 **	72,913	-439	10,736
2011-12 **	72,906	-7	10,729
2012-13 **	72,526	-380	10,349
2013-14 **	72,594	68	10,417
2014-15 **	73,685	1,091	11,508
2015-16 ***	75,216	1,531	13,039

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

\*\* 5. 1992-93 THROUGH 2014-15 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.

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

\*\*\* 6. 2015-16 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED APRIL 2015.

# STUDENT MEMBERSHIP ANALYSIS

## DISTRICT - WIDE

AREA	ACTUAL 10/14	ACTUAL YEAR END 06/15	PROJECTED 10/15	OCTOBER 2014 VS PROJECTED
SOUTH AREA	13,549	13,749	13,503	-46
CENTRAL AREA	12,099	12,328	12,137	38
NORTH AREA	9,648	9,786	9,695	47
<b>TOTAL ELEMENTARY</b>	<b>35,296</b>	<b>35,863</b>	<b>35,335</b>	<b>39</b>
SOUTH AREA	11,645	11,327	11,685	40
CENTRAL AREA	10,521	10,263	10,664	143
NORTH AREA	9,369	9,103	9,304	-65
<b>TOTAL SECONDARY</b>	<b>31,535</b>	<b>30,693</b>	<b>31,653</b>	<b>118</b>
SPECIAL CENTERS	1,191	1,233	1,223	32
OTHER *	1,383	1,416	1,377	-6
DISTRICT RESERVE	0	0	700	700
<b>DISTRICT SUBTOTAL</b>	<b>69,405</b>	<b>69,205</b>	<b>70,288</b>	<b>883</b>
CHARTER SCHOOLS	4,280	4,224	4,928	648
<b>DISTRICT TOTAL</b>	<b>73,685</b>	<b>73,429</b>	<b>75,216</b>	<b>1,531</b>

\* Includes McKay Scholarship recipients and Home Education students

## STUDENT MEMBERSHIP ANALYSIS

### SOUTH AREA

SCHOOL	ACTUAL 10/14	ACTUAL YEAR END 06/15	PROJECTED 10/15	OCTOBER 2014 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
ALLEN	623	625	621	-2
COLUMBIA	570	603	570	0
DISCOVERY	709	683	714	5
GEMINI	503	521	478	-25
HARBOR CITY	400	424	400	0
INDIALANTIC	762	766	769	7
JUPITER	844	884	850	6
LOCKMAR	786	794	773	-13
MCAULIFFE	741	736	723	-18
MEADOWLANE PRIMARY	780	821	692	-88
MEADOWLANE INTERMEDIATE	929	950	977	48
PALM BAY	859	868	854	-5
PORT MALABAR	772	760	770	-2
RIVIERA	715	708	727	12
SUNRISE	846	884	848	2
TURNER	760	764	754	-6
UNIVERSITY PARK	634	624	652	18
WEST MELBOURNE	547	540	552	5
WESTSIDE	<u>769</u>	<u>794</u>	<u>779</u>	<u>10</u>
<b>TOTAL - ELEMENTARY</b>	<b>13,549</b>	<b>13,749</b>	<b>13,503</b>	<b>-46</b>
<b><u>SECONDARY</u></b>				
BAYSIDE	1,643	1,592	1,647	4
CENTRAL	1,237	1,225	1,154	-83
HERITAGE	1,825	1,743	1,856	31
HOOVER	564	562	542	-22
MELBOURNE	2,131	2,079	2,181	50
PALM BAY	1,599	1,524	1,641	42
SOUTHWEST	905	884	910	5
STONE	784	776	792	8
WEST SHORE	<u>957</u>	<u>942</u>	<u>962</u>	<u>5</u>
<b>TOTAL - SECONDARY</b>	<b>11,645</b>	<b>11,327</b>	<b>11,685</b>	<b>40</b>
<b>SOUTH AREA TOTAL</b>	<b>25,194</b>	<b>25,076</b>	<b>25,188</b>	<b>-6</b>

**STUDENT MEMBERSHIP ANALYSIS  
CENTRAL AREA**

<b>SCHOOL</b>	<b>ACTUAL 10/14</b>	<b>ACTUAL YEAR END 06/15</b>	<b>PROJECTED 10/15</b>	<b>OCTOBER 2014 VS PROJECTED</b>
<b><u>ELEMENTARY</u></b>				
ANDERSEN	714	729	690	-24
CAMBRIDGE	637	637	650	13
CREEL	972	958	978	6
CROTON	653	666	653	0
ENDEAVOUR	808	834	818	10
FAIRGLEN	689	720	686	-3
GOLFVIEW	675	687	691	16
HOLLAND	427	435	430	3
LONGLEAF	599	613	592	-7
MANATEE	836	833	845	9
OCEAN BREEZE	510	526	513	3
QUEST	774	834	783	9
SABAL	585	585	582	-3
SATURN	748	761	740	-8
SEA PARK	343	345	356	13
SHERWOOD	544	524	544	0
SUNTREE	629	645	629	0
SURFSIDE	418	430	438	20
WILLIAMS	<u>538</u>	<u>566</u>	<u>519</u>	<u>-19</u>
<b>TOTAL - ELEMENTARY</b>	<b>12,099</b>	<b>12,328</b>	<b>12,137</b>	<b>38</b>
<b><u>SECONDARY</u></b>				
COCOA	1,531	1,462	1,634	103
DELAURA	699	692	700	1
EAU GALLIE	1,714	1,642	1,711	-3
JOHNSON	787	768	785	-2
KENNEDY	608	617	596	-12
MCNAIR	457	450	473	16
ROCKLEDGE	1,374	1,336	1,387	13
SATELLITE	1,319	1,285	1,360	41
VIERA	<u>2,032</u>	<u>2,011</u>	<u>2,018</u>	<u>-14</u>
<b>TOTAL - SECONDARY</b>	<b>10,521</b>	<b>10,263</b>	<b>10,664</b>	<b>143</b>
<hr style="border-top: 1px dashed black;"/>				
<b>CENTRAL AREA TOTAL</b>	<b>22,620</b>	<b>22,591</b>	<b>22,801</b>	<b>181</b>
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## STUDENT MEMBERSHIP ANALYSIS

### NORTH AREA

SCHOOL	ACTUAL 10/14	ACTUAL YEAR END 06/15	PROJECTED 10/15	OCTOBER 2014 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
APOLLO	766	795	768	2
ATLANTIS	618	618	613	-5
AUDUBON	646	662	650	4
CAPE VIEW	382	400	380	-2
CARROLL	620	636	620	0
CHALLENGER	480	492	477	-3
COQUINA	569	572	572	3
ENTERPRISE	539	539	529	-10
FREEDOM 7	407	400	414	7
IMPERIAL ESTATES	664	655	666	2
MILA	496	512	487	-9
MIMS	582	589	600	18
OAK PARK	847	850	852	5
PINEWOOD	442	430	452	10
ROOSEVELT	371	383	375	4
STEVENSON	483	476	490	7
TROPICAL	<u>736</u>	<u>777</u>	<u>750</u>	<u>14</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,648</b>	<b>9,786</b>	<b>9,695</b>	<b>47</b>
<b><u>SECONDARY</u></b>				
ASTRONAUT	1,137	1,055	1,120	-17
COCOA BEACH	1,127	1,089	1,120	-7
EDGEWOOD	941	932	950	9
JACKSON	595	593	585	-10
JEFFERSON	651	651	610	-41
MADISON	470	440	470	0
MERRITT ISLAND	1,594	1,560	1,613	19
SPACE COAST	1,528	1,468	1,505	-23
TITUSVILLE	<u>1,326</u>	<u>1,315</u>	<u>1,331</u>	<u>5</u>
<b>TOTAL - SECONDARY</b>	<b>9,369</b>	<b>9,103</b>	<b>9,304</b>	<b>-65</b>
<hr style="border-top: 1px dashed black;"/>				
<b>NORTH AREA TOTAL</b>	<b>19,017</b>	<b>18,889</b>	<b>18,999</b>	<b>-18</b>
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**STUDENT MEMBERSHIP ANALYSIS**  
**SPECIAL CENTERS AND OTHER**

<b>SCHOOL</b>	<b>ACTUAL 10/14</b>	<b>ACTUAL YEAR END 06/15</b>	<b>PROJECTED 10/15</b>	<b>OCTOBER 2014 VS PROJECTED</b>
NORTH/CENTRAL ALTERNATIVE LEARNING CTR	69	96	60	-9
SOUTH ALTERNATIVE LEARNING CTR	65	16	75	10
BREVARD COUNTY JAIL	5	9	5	0
BREVARD VIRTUAL INSTRUCTION	128	128	150	22
CENTER FOR DRUG FREE LIVING	28	25	27	-1
DETENTION CENTER	37	28	28	-9
DEVEREUX HOSPITAL	63	57	75	12
FIELDSTON PREPATORY	106	111	106	0
HALFWAY HOUSE	27	14	24	-3
INFANTS AND TODDLERS	273	408	273	0
OUTWARD BOUND	13	0	15	2
PROJECT SEARCH	42	29	30	-12
RIVERDALE COUNTRY DAY	141	123	141	0
RIVERVIEW SCHOOL	133	131	153	20
SOUTH AREA HEAD START	33	29	34	1
MELBOURNE CTR FOR PERSONAL GROWTH	<u>28</u>	<u>29</u>	<u>27</u>	<u>-1</u>
<hr style="border-top: 1px dashed black;"/>				
<b>TOTAL - SPECIAL CENTERS</b>	<b>1,191</b>	<b>1,233</b>	<b>1,223</b>	<b>32</b>
<b>OTHER *</b>	<b>1,383</b>	<b>1,416</b>	<b>1,377</b>	<b>-6</b>
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\* Includes McKay Scholarship recipients and Home Education students.



## STUDENT MEMBERSHIP ANALYSIS

### CHARTER SCHOOLS

SCHOOL	ACTUAL 10/14	ACTUAL YEAR END 06/15	PROJECTED 10/15	OCTOBER 2014 VS PROJECTED
<b><u>CHARTER SCHOOLS</u></b>				
CAMPUS	134	146	140	6
EDUCATIONAL HORIZONS - W. MELB	100	94	110	10
EMMA JEWEL ACADEMY	300	279	380	80
IMAGINE SCHOOL OF W. MELBOURNE	217	221	264	47
ODYSSEY	940	931	990	50
ODYSSEY PREPARATORY ACADEMY	234	226	268	34
PALM BAY ACADEMY	621	600	618	-3
PINEAPPLE COVE	0	0	348	348
ROYAL PALM	354	349	364	10
SCULPTOR	542	544	546	4
VIERA CHARTER	<u>838</u>	<u>834</u>	<u>900</u>	<u>62</u>
<hr style="border-top: 1px dashed black;"/>				
<b>TOTAL - CHARTER</b>	<b>4,280</b>	<b>4,224</b>	<b>4,928</b>	<b>648</b>
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**UNWEIGHTED FTE  
BY PROGRAM CATEGORY  
2010-11 THROUGH PROJECTED 2015-16**

PROGRAM	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 ESTIMATED	2015-16 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	4,579.22	4,485.12	4,583.82	4,413.31	4,559.55	4,651.72
ESE 112 SERVICES	6,899.70	6,835.07	6,874.53	6,939.04	7,044.97	7,062.61
ESE 113 SERVICES	4,463.98	4,306.52	4,219.83	4,210.70	4,416.82	4,463.07
SUPPORT LEVEL 4	760.97	795.77	821.41	856.64	882.24	893.65
SUPPORT LEVEL 5	134.34	131.75	127.52	114.84	112.43	115.13
TOTAL - EXCEPTIONAL	16,838.21	16,554.23	16,627.11	16,534.53	17,016.01	17,186.18
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,822.41	1,756.48	1,607.21	1,342.24	1,420.07	1,456.60

PROGRAM	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 ESTIMATED	2015-16 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,274.83	16,384.92	16,476.71	16,739.11	16,844.60	17,228.73
BASIC 4 - 8	19,797.79	19,605.01	19,304.74	19,203.57	19,286.39	19,690.05
BASIC 9 - 12	15,124.59	15,294.48	15,038.71	14,912.14	15,073.82	15,371.03
ESOL *	1,354.83	1,447.17	1,474.75	1,339.13	1,447.74	1,472.62
TOTAL - BASIC	52,552.04	52,731.58	52,294.91	52,193.95	52,652.55	53,762.43
GRAND TOTAL	71,212.66	71,042.29	70,529.23	70,070.72	71,088.63	72,405.21

\* 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 IS NO LONGER THE BASIS FOR ADULT EDUCATION FUNDING

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

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

SOURCE: 2010-11 THROUGH 2013-14 FROM DOE FINAL CALCULATIONS  
2014-15 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 17, 2015  
2015-16 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2015

**WEIGHTED FTE  
BY PROGRAM CATEGORY  
2010-11 THROUGH PROJECTED 2015-16**

PROGRAM	2015-16 WEIGHTS	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 ESTIMATED	2015-16 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	1.115	4,986.77	4,942.60	5,120.13	4,964.97	5,134.05	5,186.67
ESE 112 SERVICES	1.000	6,899.70	6,835.07	6,874.53	6,939.04	7,044.97	7,062.61
ESE 113 SERVICES	1.005	4,602.36	4,388.34	4,304.23	4,257.02	4,434.49	4,485.39
SUPPORT LEVEL 4	3.613	2,551.77	2,722.84	2,894.65	3,004.73	3,090.27	3,228.76
SUPPORT LEVEL 5	5.258	<u>662.97</u>	<u>661.65</u>	<u>643.21</u>	<u>584.42</u>	<u>573.84</u>	<u>605.35</u>
TOTAL - EXCEPTIONAL		19,703.57	19,550.50	19,836.74	19,750.18	20,277.62	20,568.77
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	1.005	1,886.19	1,754.72	1,605.60	1,357.00	1,425.59	1,463.88

PROGRAM	2015-16 WEIGHTS	2010-11 DOE	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 ESTIMATED	2015-16 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.115	17,723.29	18,056.18	18,404.49	18,831.50	18,967.02	19,210.03
BASIC 4 - 8	1.000	19,797.79	19,605.01	19,304.74	19,203.57	19,286.39	19,690.05
BASIC 9 - 12	1.005	15,593.46	15,585.08	15,339.48	15,076.17	15,134.12	15,447.89
ESOL *	1.180	<u>1,542.27</u>	<u>1,663.54</u>	<u>1,721.03</u>	<u>1,526.91</u>	<u>1,643.94</u>	<u>1,737.69</u>
TOTAL - BASIC		54,656.81	54,909.81	54,769.74	54,638.15	55,031.46	56,085.66
ADDITIONAL WFTE +		762.12	830.60	954.82	1,224.54	1,205.52	1,205.52
GRAND TOTAL		77,008.69	77,045.63	77,166.90	76,969.88	77,940.20	79,323.84

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

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

@ FTE IS NO LONGER THE BASIS FOR ADULT EDUCATION FUNDING

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

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

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

IN 2009-10, 2010-11 AND 2011-12 PROGRAMS ESOL AND SUPPORT LEVEL 4 WERE CAPPED TO PROJECTIONS

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

SOURCE: 2010-11 THROUGH 2013-14 FROM DOE FINAL CALCULATIONS  
2014-15 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 17, 2015  
2015-16 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2015

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## **SPECIAL REVENUE FUND BUDGET**

Special revenue funds are used to account for the financial resources of most federal grant programs and the Food and Nutrition Services program. The revenue section is presented in the following order: Special Revenue – Other, American Recovery & Reinvestment Act, and Food Services. Expenditures are reported in the same order.

### **Special Revenue – Other**

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 monitored to ensure that all expenditures are made in accordance with mandated objectives within the given time periods. Examples of newer additions follow:

#### **Magnet Schools Assistance Program (MSAP)**

During 2013-14, the District received a three-year MSAP grant. The grant targets school improvements in learning such as diversity; innovative curriculum and professional development; academic excellence and rigorous standards; and family community partnership.

#### **Head Start**

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

### **Food and Nutrition Services Program**

The food service program is funded through state and federal reimbursements for meals served to students and from direct payments received from students and adults.

### **American Recovery & Reinvestment Act (Race to the Top)**

The District's major ARRA funding is Race to the TOP, which is in its fifth and final year and is expected to close on August 20, 2015.

**SPECIAL REVENUE BUDGET  
PROJECTED REVENUE**

REVENUE	2014-15				2015-16				2014-15 AMENDED VS 2015-16 PROJECTED			
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED NEW	% OF TOTAL	CARRY FORWARD	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<b>SPECIAL REVENUE - OTHER</b>												
<b>FEDERAL DIRECT SOURCES</b>												
3191 ROTC	1,086,332	1.00	980,504	0.99	980,504	1.18	0	0.00	980,504	0.91	0	0.00
3199 MAGNET	6,207,582	5.74	4,321,710	4.38	3,276,215	3.93	1,886,531	7.88	5,162,746	4.81	841,036	19.46
3199 HEAD START	4,710,068	4.35	4,515,094	4.57	4,726,783	5.67	22,493	0.09	4,749,276	4.43	234,182	5.19
3199 OTHER FEDERAL DIRECT	<u>608,601</u>	<u>0.56</u>	<u>539,398</u>	<u>0.55</u>	<u>990,717</u>	<u>1.19</u>	<u>690,666</u>	<u>2.88</u>	<u>1,681,383</u>	<u>1.57</u>	<u>1,141,985</u>	<u>211.71</u>
TOTAL FEDERAL DIRECT	12,612,583	11.66	10,356,706	10.49	9,974,219	11.97	2,599,690	10.86	12,573,909	11.72	2,217,203	21.41
<b>FEDERAL THROUGH STATE SOURCES</b>												
3201 VOCATIONAL EDUCATION	662,289	0.61	723,914	0.73	656,812	0.79	9,233	0.04	666,045	0.62	-57,869	-7.99
3226 TITLE II	2,642,894	2.44	2,244,603	2.27	2,159,821	2.59	461,418	1.93	2,621,239	2.44	376,636	16.78
3230 INDIVIDUALS WITH DISABILITIES ED ACT	22,651,286	20.94	17,536,754	17.76	16,835,598	20.21	5,245,605	21.91	22,081,203	20.59	4,544,449	25.91
3240 TITLE I	21,038,902	19.45	18,717,245	18.95	17,045,668	20.46	2,615,166	10.92	19,660,834	18.33	943,589	5.04
3241 FDLRS/EAST	1,214,140	1.12	1,121,265	1.14	1,208,556	1.45	92,875	0.39	1,301,431	1.21	180,166	16.07
3251 ADULT EDUCATION	539,061	0.50	535,498	0.54	536,413	0.64	1,000	0.00	537,413	0.50	1,915	0.36
3290 TITLE III	325,807	0.30	292,190	0.30	360,852	0.43	84,034	0.35	444,886	0.41	152,696	52.26
3290 CHARTER SCHOOLS	78,800	0.07	333,505	0.34	285,000	0.34	22	0.00	285,022	0.27	-48,483	-14.54
3290 OTHER	<u>2,029,821</u>	<u>1.88</u>	<u>1,685,457</u>	<u>1.71</u>	<u>2,090,000</u>	<u>2.51</u>	<u>138,454</u>	<u>0.58</u>	<u>2,228,454</u>	<u>2.08</u>	<u>542,997</u>	<u>32.22</u>
TOTAL FEDERAL THROUGH STATE	51,183,000	47.31	43,190,431	43.73	41,178,720	49.43	8,647,807	36.12	49,826,527	46.46	6,636,096	15.36
<b>STATE AND OTHER SOURCES</b>												
3335 DIAGNOSTIC & RESOURCE	33,268	0.03	33,268	0.03	33,268	0.04	0	0.00	33,268	0.03	0	0.00
3390 OTHER STATE	<u>11,231</u>	<u>0.01</u>	<u>30,863</u>	<u>0.03</u>	<u>29,752</u>	<u>0.04</u>	<u>0</u>	<u>0.00</u>	<u>29,752</u>	<u>0.03</u>	<u>-1,111</u>	<u>-3.60</u>
TOTAL STATE AND OTHER LOCAL	44,499	0.04	64,131	0.06	63,020	0.08	0	0.00	63,020	0.06	-1,111	-1.73
<b>LOCAL SOURCES</b>												
3440 GIFTS, GRANTS, AND BEQUESTS	0	0.00	44,089	0.04	0	0.00	911	0.00	911	0.00	-43,178	-97.93
TOTAL STATE AND OTHER	0	0.00	44,089	0.04	0	0.00	911	0.00	911	0.00	-43,178	-97.93
<b>TOTAL SPECIAL REVENUE - OTHER</b>	<b>63,840,082</b>	<b>59.01</b>	<b>53,655,357</b>	<b>54.33</b>	<b>51,215,959</b>	<b>61.48</b>	<b>11,248,408</b>	<b>46.98</b>	<b>62,464,367</b>	<b>58.24</b>	<b>8,809,010</b>	<b>16.42</b>
<b>AMERICAN RECOVERY AND REINVESTMENT ACT</b>												
<b>AMERICAN RECOVERY AND REINVESTMENT ACT</b>												
3214 RACE TO THE TOP	551,803	0.51	504,598	0.51	0	0.00	0	0.00	0	0.00	-504,598	-100.00
3214 RTTT DIGITAL LEARNING PROF DEVELOP	0	0.00	555,279	0.56	0	0.00	0	0.00	0	0.00	-555,279	-100.00
TOTAL TARGETED STIMULUS MONEY	551,803	0.51	1,059,877	1.07	0	0.00	0	0.00	0	0.00	-1,059,877	-100.00



**SPECIAL REVENUE BUDGET  
PROJECTED REVENUE**

REVENUE	2014-15				2015-16				2014-15 ESTIMATED VS 2015-16 PROJECTED				
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED NEW	% OF TOTAL	CARRY FORWARD	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%	
	<b>FOOD AND NUTRITION SERVICES</b>												
<b>FEDERAL THROUGH STATE SOURCES</b>													
3261	FEDERAL LUNCH REIMBURSEMENT	14,347,875	13.26	14,139,348	14.32	14,563,528.00	17.48	0	0.00	14,563,528	13.58	424,180	3.00
3262	FEDERAL BREAKFAST REIMBURSEMENT	4,510,183	4.17	4,592,912	4.65	4,730,699.00	5.68	0	0.00	4,730,699	4.41	137,787	3.00
3263	AFTER SCHOOL SNACK REIMBURSEMENT	285,477	0.26	261,738	0.27	266,973.00	0.32	0	0.00	266,973	0.25	5,235	2.00
3264	CHILD CARE FOOD PROGRAM	83,999	0.08	100,087	0.10	161,875.00	0.19	0	0.00	161,875	0.15	61,788	61.73
3265	FEDERAL COMMODITY	1,615,415	1.49	2,049,534	2.08	1,903,385.00	2.28	0	0.00	1,903,385	1.77	-146,149	-7.13
3266	CASH IN LIEU OF DONATED COMMODITIES	0	0.00	110	0.00	4,723.00	0.01	0	0.00	4,723	0.00	4,613	4,193.64
3267	SUMMER FEEDING	102,836	0.10	149,936	0.15	152,935.00	0.18	0	0.00	152,935	0.14	2,999	2.00
3268	FRESH FRUIT & VEGETABLE PROGRAM	108,750	0.10	107,057	0.11	110,000.00	0.13	0	0.00	110,000	0.10	2,943	2.75
TOTAL FEDERAL THROUGH STATE		21,054,535	19.46	21,400,722	21.67	21,894,118	26.28	0	0.00	21,894,118	20.41	493,396	2.31
<b>STATE SOURCES</b>													
3337	STATE SUPPLEMENT - BREAKFAST	174,398	0.16	158,226	0.16	164,555.00	0.20	0	0.00	164,555	0.15	6,329	4.00
3338	STATE SUPPLEMENT - LUNCH	195,706	0.18	188,771	0.19	192,546.00	0.23	0	0.00	192,546	0.18	3,775	2.00
TOTAL STATE		370,104	0.34	346,997	0.35	357,101	0.43	0	0.00	357,101	0.33	10,104	2.91
<b>LOCAL SOURCES</b>													
3451	FOOD SALES TYPE A	3,205,957	2.96	2,827,303	2.86	2,897,986.00	3.48	0	0.00	2,897,986	2.70	70,683	2.50
3453	FOOD SALES ADULT	429,669	0.40	404,349	0.41	392,219.00	0.47	0	0.00	392,219	0.37	-12,130	-3.00
3454	STUDENT A LA CARTE	5,555,930	5.14	5,657,148	5.73	5,907,569.00	7.09	0	0.00	5,907,569	5.51	250,421	4.43
3455	FOOD SALES ADULT A LA CARTE	262,766	0.24	228,705	0.23	224,131.00	0.27	0	0.00	224,131	0.21	-4,574	-2.00
3456	OTHER FOOD SALES	172,078	0.16	155,826	0.16	158,943.00	0.19	0	0.00	158,943	0.15	3,117	2.00
3457	FOOD SERVICE - CHILD CARE	1,153	0.00	432	0.00	433.00	0.00	0	0.00	433	0.00	1	0.23
3458	OTHER COMMISSIONS	221,728	0.20	258,215	0.26	260,797.00	0.31	0	0.00	260,797	0.24	2,582	1.00
3490	MISCELLANEOUS LOCAL SOURCES	259	0.00	141	0.00	142.00	0.00	0	0.00	142	0.00	1	0.71
TOTAL LOCAL		9,849,540	9.10	9,532,119	9.65	9,842,220	11.81	0	0.00	9,842,220	9.18	310,101	3.25
<b>TOTAL REVENUE FOOD SERVICES</b>		<b>31,274,179</b>	<b>28.91</b>	<b>31,279,838</b>	<b>31.67</b>	<b>32,093,439</b>	<b>38.52</b>	<b>0</b>	<b>0.00</b>	<b>32,093,439</b>	<b>29.92</b>	<b>813,601</b>	<b>2.60</b>
<b>FUND BALANCE, JULY 1</b>													
RESERVED		3,062,821	2.83	2,106,069	0.02	0	0.00	2,415,376	10.09	2,415,376	2.25	309,307	14.69
UNRESERVED		9,455,617	8.74	10,658,165	0.11	0	0.00	10,278,892	42.93	10,278,892	9.58	-379,273	-3.56
<b>TOTAL FUND BALANCE</b>		<b>12,518,438</b>	<b>11.57</b>	<b>12,764,234</b>	<b>12.92</b>	<b>0</b>	<b>0.00</b>	<b>12,694,268</b>	<b>53.02</b>	<b>12,694,268</b>	<b>11.84</b>	<b>-69,966</b>	<b>-0.55</b>
<b>GRAND TOTAL FOOD SERVICES</b>		<b>43,792,617</b>	<b>40.48</b>	<b>44,044,072</b>	<b>44.60</b>	<b>32,093,439</b>	<b>38.52</b>	<b>12,694,268</b>	<b>53.02</b>	<b>44,787,707</b>	<b>41.76</b>	<b>743,635</b>	<b>1.69</b>
<b>GRAND TOTAL ALL FUNDS</b>		<b>108,184,502</b>	<b>100.00</b>	<b>98,759,306</b>	<b>100.00</b>	<b>83,309,398</b>	<b>100.00</b>	<b>23,942,676</b>	<b>100.00</b>	<b>107,252,074</b>	<b>100.00</b>	<b>8,492,768</b>	<b>8.60</b>

**SPECIAL REVENUE - OTHER BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2014-15						2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	111 ADMINISTRATIVE SALARY	462,808	0.72	431,127	0.80	431,127	0.80	515,802	0.83	84,675
112 ADMINISTRATIVE EXTRA DUTY	5,000	0.01	55,699	0.10	55,699	0.10	5,000	0.01	-50,699	0.00
113 ADMINISTRATIVE SUPPLEMENTS	2,700	0.00	1,800	0.00	1,800	0.00	0	0.00	-1,800	-100.00
121 TEACHER SALARY	9,512,864	14.90	8,719,934	16.25	8,719,934	16.25	9,152,411	14.65	432,477	4.96
122 TEACHER EXTRA DUTY	291,222	0.46	409,833	0.76	409,833	0.76	220,376	0.35	-189,457	-46.23
123 TEACHER SUPPLEMENTS	56,135	0.09	0	0.00	0	0.00	15,000	0.02	15,000	0.00
128 TEACHER - SHORT TERM CONTRACT	0	0.00	9,189	0.02	9,189	0.02	0	0.00	-9,189	-100.00
131 OTHER CERTIFIED	8,187,410	12.82	8,084,361	15.07	8,084,361	15.07	7,283,843	11.66	-800,518	-9.90
132 EXTRA DUTY	700,218	1.10	1,456,218	2.71	1,456,218	2.71	861,983	1.38	-594,235	-40.81
133 OTHER SUPPLEMENTS	352,803	0.55	390,395	0.73	390,395	0.73	356,303	0.57	-34,092	-8.73
141 SUBSTITUTE SALARY	555,822	0.87	291,314	0.54	291,314	0.54	525,030	0.84	233,716	80.23
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	3,873	0.01	3,873	0.01	0	0.00	-3,873	-100.00
151 AIDE	4,094,781	6.41	4,647,808	8.66	4,647,808	8.66	5,150,651	8.25	502,843	10.82
152 AIDE EXTRA DUTY	3,000	0.00	32,031	0.06	32,031	0.06	7,000	0.01	-25,031	-78.15
158 AIDE - TEMPORARY (HOURLY)	0	0.00	22,925	0.04	22,925	0.04	0	0.00	-22,925	-100.00
161 OTHER SUPPORT SALARY	1,451,346	2.27	1,452,934	2.71	1,452,934	2.71	1,580,433	2.53	127,499	8.78
162 OTHER SUPPORT EXTRA DUTY	9,702	0.02	41,591	0.08	41,591	0.08	5,802	0.01	-35,789	-86.05
168 OTHER SUPPORT - TEMPORARY	0	0.00	7,118	0.01	7,118	0.01	0	0.00	-7,118	-100.00
181 EAP SALARY	2,678,270	4.20	2,883,155	5.37	2,883,155	5.37	3,094,605	4.95	211,450	7.33
183 EAP SUPPLEMENTS	318	0.00	0	0.00	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	28,364,399	44.43	28,941,305	53.94	28,941,305	53.94	28,774,239	46.07	-167,066	-0.58
210 RETIREMENT	1,770,076	2.77	2,032,325	3.79	2,032,325	3.79	1,934,555	3.10	-97,770	-4.81
220 FICA	1,980,800	3.10	1,955,169	3.64	1,955,169	3.64	2,057,526	3.29	102,357	5.24
231 LIFE INSURANCE	79,283	0.12	23,979	0.04	23,979	0.04	81,801	0.13	57,822	241.14
232 HOSPITALIZATION	4,653,007	7.29	3,900,927	7.27	3,900,927	7.27	4,946,761	7.92	1,045,834	26.81
241 WORKER'S COMPENSATION	140,274	0.22	181,640	0.34	181,640	0.34	147,542	0.24	-34,098	-18.77
242 WORKER'S COMPENSATION - BUS DRIVERS	0	0.00	62	0.00	62	0.00	0	0.00	-62	-100.00
243 WORKER'S COMPENSATION - ALL OTHERS	3,722	0.01	0	0.00	0	0.00	982	0.00	982	0.00
244 WORKER'S COMPENSATION - FOOD SERVICE	0	0.00	262	0.00	262	0.00	0	0.00	-262	-100.00
2XX FRINGE TOTAL	8,627,162	13.51	8,094,364	15.09	8,094,364	15.09	9,169,167	14.68	1,074,803	13.28
311 PROFESSIONAL/TECHNICAL	3,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	2,984,045	4.67	2,612,194	4.87	2,612,194	4.87	3,572,843	5.72	960,649	36.78
315 TUITION REIMBURSEMENT	15,726	0.02	6,367	0.01	6,367	0.01	18,527	0.03	12,160	190.98
322 INSURANCE COMPREHENSIVE	0	0.00	0	0.00	0	0.00	650	0.00	650	0.00
323 LIABILITY INSURANCE	0	0.00	1,650	0.00	1,650	0.00	2,000	0.00	350	21.21
331 TRAVEL - IN COUNTY	262,112	0.41	235,672	0.44	235,672	0.44	259,056	0.41	23,384	9.92
332 TRAVEL - OUT OF COUNTY	355,081	0.56	339,195	0.63	339,195	0.63	412,402	0.66	73,207	21.58
333 OUT OF STATE TRAVEL	124,064	0.19	184,128	0.34	184,128	0.34	141,207	0.23	-42,921	-23.31

**SPECIAL REVENUE - OTHER BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2014-15						2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
351 REPAIR - INSTRUCTIONAL EQUIPMENT	10,000	0.02	12,876	0.02	12,876	0.02	5,250	0.01	-7,626	-59.23
352 REPAIR - OTHER EQUIPMENT	1,200	0.00	432	0.00	432	0.00	500	0.00	68	15.74
356 MAINT & WARRANTY AGREEMENTS	93,214	0.15	86,177	0.16	86,177	0.16	92,714	0.15	6,537	7.59
360 RENTALS	35,575	0.06	17,836	0.03	17,836	0.03	24,350	0.04	6,514	36.52
363 HARDWARE RENTAL/LEASE	0	0.00	2,988	0.01	2,988	0.01	0	0.00	-2,988	-100.00
364 MAINTENANCE FEES - SOFTWARE	8,155	0.01	60,531	0.11	60,531	0.11	11,180	0.02	-49,351	-81.53
365 SUBSCRIPTION FEES - SOFTWARE	112,492	0.18	275,337	0.51	275,337	0.51	302,810	0.48	27,473	9.98
371 TELEPHONE - BASE	4,500	0.01	4,493	0.01	4,493	0.01	1,700	0.00	-2,793	-62.16
372 TELEPHONE - LONG DISTANCE	1,000	0.00	679	0.00	679	0.00	700	0.00	21	3.09
373 POSTAGE	41,184	0.06	14,814	0.03	14,814	0.03	21,621	0.03	6,807	45.95
374 TELEPHONE EQUIPMENT	2,000	0.00	0	0.00	0	0.00	0	0.00	0	0.00
375 TELEPHONE MAINTENANCE	50	0.00	16	0.00	16	0.00	50	0.00	34	212.50
376 PDA DATA USAGE	5,450	0.01	3,702	0.01	3,702	0.01	8,810	0.01	5,108	137.98
377 PDA VOICE/CELL	7,550	0.01	7,519	0.01	7,519	0.01	6,650	0.01	-869	-11.56
378 DATA COMMUNICATION SERVICES	4,000	0.01	5,442	0.01	5,442	0.01	5,200	0.01	-242	-4.45
384 WATER	3,000	0.00	857	0.00	857	0.00	800	0.00	-57	-6.65
385 REFUSE	1,500	0.00	1,542	0.00	1,542	0.00	1,750	0.00	208	13.49
386 RECYCLE	200	0.00	106	0.00	106	0.00	125	0.00	19	17.92
387 SEWER	1,000	0.00	1,213	0.00	1,213	0.00	1,175	0.00	-38	-3.13
388 LANDFILL	150	0.00	47	0.00	47	0.00	75	0.00	28	0.00
391 PRINTING	112,735	0.18	132,185	0.25	132,185	0.25	109,861	0.18	-22,324	-16.89
397 ISOLATED TRANSPORTATION	<u>140,480</u>	<u>0.22</u>	<u>88,906</u>	<u>0.17</u>	<u>88,906</u>	<u>0.17</u>	<u>94,943</u>	<u>0.15</u>	<u>6,037</u>	<u>6.79</u>
3XX PURCHASED SERVICES TOTAL	4,329,463	6.78	4,096,904	7.64	4,096,904	7.64	5,096,949	8.16	1,000,045	24.41
410 NATURAL GAS	100	0.00	57	0.00	57	0.00	65	0.00	8	14.04
430 ELECTRICITY	12,000	0.02	5,581	0.01	5,581	0.01	4,500	0.01	-1,081	-19.37
450 GASOLINE	8,400	0.01	5,060	0.01	5,060	0.01	5,500	0.01	440	8.70
460 DIESEL	<u>229,820</u>	<u>0.36</u>	<u>22,383</u>	<u>0.04</u>	<u>22,383</u>	<u>0.04</u>	<u>240,000</u>	<u>0.38</u>	<u>217,617</u>	<u>972.24</u>
4XX ENERGY SERVICES TOTAL	250,320	0.39	33,081	0.06	33,081	0.06	250,065	0.40	216,984	655.92
511 SUPPLIES	2,523,853	3.95	2,194,802	4.09	2,194,802	4.09	2,573,799	4.12	378,997	17.27
521 TEXTBOOKS - NON-STATE ADOPTED	750	0.00	35,723	0.07	35,723	0.07	500	0.00	-35,223	-98.60
522 TEXTBOOKS - STATE ADOPTED	750	0.00	155,527	0.29	155,527	0.29	37,400	0.06	-118,127	-75.95
544 OIL & GREASE	500	0.00	158	0.00	158	0.00	500	0.00	342	216.46
550 REPAIR PARTS	3,300	0.01	3,035	0.01	3,035	0.01	1,800	0.00	-1,235	-40.69
560 TIRES & TUBES	600	0.00	588	0.00	588	0.00	600	0.00	12	2.04
599 OTHER MATERIALS & SUPPLIES	<u>0</u>	<u>0.00</u>	<u>19,632</u>	<u>0.04</u>	<u>19,632</u>	<u>0.04</u>	<u>19,500</u>	<u>0.03</u>	<u>-132</u>	<u>-0.67</u>
5XX SUPPLIES/MATERIALS TOTAL	2,529,753	3.96	2,409,465	4.49	2,409,465	4.49	2,634,099	4.22	224,634	9.32

**SPECIAL REVENUE - OTHER BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2014-15						2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
611 LIBRARY BOOKS - NEW	6,000	0.01	0	0.00	0	0.00	5,600	0.01	5,600	0.00
612 LIBRARY BOOKS - EXISTING	11,600	0.02	11,486	0.02	11,486	0.02	65,160	0.10	53,674	467.30
621 AV MATERIALS > \$1,000	4,600	0.01	0	0.00	0	0.00	7,250	0.01	7,250	0.00
622 AV MATERIALS < \$1,000	39,514	0.06	25,300	0.05	25,300	0.05	9,510	0.02	-15,790	-62.41
641 FURN/FIXT/EQUIP > \$1,000	166,601	0.26	166,557	0.31	166,557	0.31	79,553	0.13	-87,004	-52.24
642 FURN/FIXT/EQUIP < \$1,000	379,337	0.59	685,369	1.28	685,369	1.28	610,386	0.98	-74,983	-10.94
643 COMPUTER HARDWARE > \$1,000	952,156	1.49	576,313	1.07	576,313	1.07	440,841	0.71	-135,472	-23.51
644 COMPUTER HARDWARE < \$1,000	1,238,042	1.94	4,908,250	9.15	4,908,250	9.15	1,021,656	1.64	-3,886,594	-79.18
652 OTHER VEHICLES	62,562	0.10	62,562	0.12	62,562	0.12	0	0.00	-62,562	-100.00
671 SITE IMPROVEMENT - CONTRACTED	17,500	0.03	100,902	0.19	100,902	0.19	17,500	0.03	-83,402	-82.66
672 SITE IMPROVEMENT - IN HOUSE	7,500	0.01	0	0.00	0	0.00	7,500	0.01	7,500	0.00
681 REMODELING/RENOVATION - CONTRACTED	92,600	0.15	279,599	0.52	279,599	0.52	111,200	0.18	-168,399	-60.23
682 REMODELING/RENOVATION - IN HOUSE	95,000	0.15	6,333	0.01	6,333	0.01	75,000	0.12	68,667	0.00
684 REMODEL/RENOVAT - PROF FEES	0	0.00	280	0.00	280	0.00	0	0.00	-280	-100.00
686 REMODEL/RENOVAT - ADMIN	5,000	0.01	17,614	0.03	17,614	0.03	0	0.00	-17,614	-100.00
691 COMPUTER SOFTWARE > \$1,000	48,823	0.08	0	0.00	0	0.00	81,807	0.13	81,807	0.00
692 COMPUTER SOFTWARE < \$1,000	211,619	0.33	16,220	0.03	16,220	0.03	120,285	0.19	104,065	641.58
693 LICENSE FEES - SOFTWARE > \$1,000	156,380	0.24	25,205	0.05	25,205	0.05	76,381	0.12	51,176	203.04
694 LICENSE FEES - SOFTWARE < \$1,000	132,160	0.21	697,101	1.30	697,101	1.30	152,499	0.24	-544,602	-78.12
<b>6XX CAPITAL OUTLAY TOTAL</b>	<b>3,626,994</b>	<b>5.68</b>	<b>7,579,091</b>	<b>14.13</b>	<b>7,579,091</b>	<b>14.13</b>	<b>2,882,128</b>	<b>4.61</b>	<b>-4,696,963</b>	<b>-61.97</b>
737 DUES/FEES	204,502	0.32	347,007	0.65	347,007	0.65	227,392	0.36	-119,615	-34.47
738 FINGERPRINTING	2,444	0.00	1,147	0.00	1,147	0.00	2,900	0.00	1,753	152.83
753 NON EMPLOYEE STIPENDS	45,000	0.07	15,366	0.03	15,366	0.03	54,000	0.09	38,634	251.43
754 NON EMPLOYEE SUBSTITUTES	26,999	0.04	40,817	0.08	40,817	0.08	34,811	0.06	-6,006	-14.71
794 FIELD TRIPS	96,260	0.15	54,363	0.10	54,363	0.10	116,844	0.19	62,481	114.93
799 INDIRECT COST	2,235,523	3.50	2,042,447	3.81	2,042,447	3.81	1,963,488	3.14	-78,959	-3.87
972 RESERVES	9,877	0.02	0	0.00	0	0.00	9,877	0.02	9,877	0.00
<b>7XX OTHER EXPENDITURES TOTAL</b>	<b>2,620,605</b>	<b>4.10</b>	<b>2,501,147</b>	<b>4.66</b>	<b>2,501,147</b>	<b>4.66</b>	<b>2,409,312</b>	<b>3.86</b>	<b>-91,835</b>	<b>-3.67</b>
<b>TOTAL EXPENDITURES</b>	<b>50,348,696</b>	<b>78.87</b>	<b>53,655,357</b>	<b>100.00</b>	<b>53,655,357</b>	<b>100.00</b>	<b>51,215,959</b>	<b>81.99</b>	<b>-2,439,398</b>	<b>-4.55</b>
<b>FUND BALANCE, JUNE 30</b>										
RESERVED - CARRYFORWARD ENCUMBRANCES	1,025,118	1.61	0	0.00	0	0.00	2,448,088	3.92	0	0.00
RESERVED - CARRYFORWARD OTHER	12,466,268	19.53	0	0.00	0	0.00	8,800,320	14.09	0	0.00
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>13,491,386</b>	<b>21.13</b>	<b>0</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>11,248,408</b>	<b>18.01</b>	<b>11,248,408</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>63,840,082</b>	<b>100.00</b>	<b>53,655,357</b>	<b>100.00</b>	<b>53,655,357</b>	<b>100.00</b>	<b>62,464,367</b>	<b>100.00</b>	<b>8,809,010</b>	<b>16.42</b>

**SPECIAL REVENUE - OTHER BUDGET  
EXPENDITURES BY FUNCTION**

FUNCTION	2014-15					2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	5100 BASIC K-12	12,279,543	19.23	12,938,264	12,938,264	24.11	11,785,641	18.87	-1,152,623
5200 EXCEPTIONAL EDUCATION	5,961,296	9.34	6,038,696	6,038,696	11.25	7,000,517	11.21	961,821	15.93
5300 VOCATIONAL EDUCATION	289,069	0.45	523,697	523,697	0.98	403,972	0.65	-119,725	-22.86
5400 ADULT EDUCATION	153,743	0.24	199,422	199,422	0.37	210,491	0.34	11,069	5.55
5500 PREKINDERGARTEN	4,314,273	6.76	3,533,139	3,533,139	6.58	3,964,671	6.35	431,532	12.21
5900 NON-FEFP	<u>851,423</u>	<u>1.33</u>	<u>978,806</u>	<u>978,806</u>	<u>1.82</u>	<u>1,498,006</u>	<u>2.40</u>	<u>519,200</u>	<u>53.04</u>
<b>INSTRUCTIONAL TOTAL</b>	<b>23,849,347</b>	<b>37.36</b>	<b>24,212,024</b>	<b>24,212,024</b>	<b>45.13</b>	<b>24,863,298</b>	<b>39.80</b>	<b>651,274</b>	<b>2.69</b>
6110 ATTENDANCE/SOCIAL WORK	643,674	1.01	749,731	749,731	1.40	1,231,638	1.97	481,907	64.28
6120 GUIDANCE	1,619,637	2.54	1,529,140	1,529,140	2.85	378,637	0.61	-1,150,503	-75.24
6130 HEALTH	1,452,616	2.28	1,347,360	1,347,360	2.51	1,477,081	2.36	129,721	9.63
6140 PSYCHOLOGICAL SERVICES	1,438,140	2.25	1,747,564	1,747,564	3.26	1,935,136	3.10	187,572	10.73
6150 PARENT INVOLVEMENT	990,700	1.55	925,085	925,085	1.72	1,108,542	1.77	183,457	19.83
6200 INSTRUCTIONAL MEDIA	12,920	0.02	13,884	13,884	0.03	6,920	0.01	-6,964	-50.16
6300 INSTRUCTIONAL CURRICULUM	10,853,569	17.00	11,461,666	11,461,666	21.36	11,042,336	17.68	-419,330	-3.66
6400 INSTRUCTIONAL STAFF TRAINING	3,692,238	5.78	3,522,356	3,522,356	6.56	3,831,164	6.13	308,808	8.77
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>1,168,745</u>	<u>1.83</u>	<u>3,916,398</u>	<u>3,916,398</u>	<u>7.30</u>	<u>1,072,733</u>	<u>1.72</u>	<u>-2,843,665</u>	<u>-72.61</u>
<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>21,872,239</b>	<b>34.26</b>	<b>25,213,184</b>	<b>25,213,184</b>	<b>46.99</b>	<b>22,084,187</b>	<b>35.35</b>	<b>-3,128,997</b>	<b>-12.41</b>
7100 BOARD OF EDUCATION	3,000	0.00	0	0	0.00	2,200	0.00	2,200	0.00
7200 GENERAL ADMINISTRATION	2,268,056	3.55	2,049,439	2,049,439	3.82	1,967,963	3.15	-81,476	-3.98
7300 SCHOOL ADMINISTRATION	104,792	0.16	302,449	302,449	0.56	269,170	0.43	-33,279	-11.00
7400 FACILITIES	217,600	0.34	406,086	406,086	0.76	211,200	0.34	-194,886	-47.99
7500 FISCAL SERVICES	57,694	0.09	35,663	35,663	0.07	36,203	0.06	540	1.51
7600 FOOD SERVICES	70,437	0.11	28,820	28,820	0.05	29,315	0.05	495	1.72
77XX CENTRAL SERVICES	5,600	0.01	10,967	10,967	0.02	32,300	0.05	21,333	194.52
7800 TRANSPORTATION	502,495	0.79	219,790	219,790	0.41	441,004	0.71	221,214	100.65
7900 UTILITY/CUSTODIAN	106,279	0.17	47,264	47,264	0.09	66,157	0.11	18,893	39.97
8110 TRANSPORTATION MAINTENANCE	9,500	0.01	8,254	8,254	0.02	7,400	0.01	-854	-10.35
8200 ADMINISTRATIVE TECH SERVICES	105,163	0.16	62,031	62,031	0.12	64,426	0.10	2,395	3.86
9100 COMMUNITY SERVICES	<u>1,176,494</u>	<u>1.84</u>	<u>1,059,386</u>	<u>1,059,386</u>	<u>1.97</u>	<u>1,141,136</u>	<u>1.83</u>	<u>81,750</u>	<u>7.72</u>
<b>GENERAL SUPPORT TOTAL</b>	<b>4,627,110</b>	<b>7.25</b>	<b>4,230,149</b>	<b>4,230,149</b>	<b>7.88</b>	<b>4,268,474</b>	<b>6.83</b>	<b>38,325</b>	<b>0.91</b>
<b>TOTAL EXPENDITURES</b>	<b>50,348,696</b>	<b>78.87</b>	<b>53,655,357</b>	<b>53,655,357</b>	<b>100.00</b>	<b>51,215,959</b>	<b>81.99</b>	<b>-2,439,398</b>	<b>-4.55</b>
<b>FUND BALANCE, JUNE 30</b>									
RESERVED - CARRYFORWARD ENCUMBRANCES	1,025,118	1.60	0	0	0.00	2,448,088	3.92	2,448,088	0.00
RESERVED - CARRYFORWARD OTHER	<u>12,466,268</u>	<u>19.53</u>	<u>0</u>	<u>0</u>	<u>0.00</u>	<u>8,800,320</u>	<u>14.09</u>	<u>8,800,320</u>	<u>0.00</u>
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>13,491,386</b>	<b>21.13</b>	<b>0</b>	<b>0</b>	<b>0.00</b>	<b>11,248,408</b>	<b>18.01</b>	<b>11,248,408</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>63,840,082</b>	<b>100.00</b>	<b>53,655,357</b>	<b>53,655,357</b>	<b>100.00</b>	<b>62,464,367</b>	<b>100.00</b>	<b>8,809,010</b>	<b>16.42</b>

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

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 AMENDED VS 2015-16 TENTATIVE AMOUNT	%
127 TEACHER - MERIT PAY	0	0.00	585	0.06	585	0.06	0	0.00	-585	-100.00
132 OTHER CERTIFIED - EXTRA DUTY	0	0.00	206,531	19.49	206,531	19.49	0	0.00	-206,531	-100.00
141 SUBSTITUTE SALARY	<u>58,414</u>	<u>10.59</u>	<u>119,052</u>	<u>11.23</u>	<u>119,052</u>	<u>11.23</u>	<u>0</u>	<u>0.00</u>	<u>-119,052</u>	<u>-100.00</u>
<b>1XX SALARIES TOTAL</b>	<b>58,414</b>	<b>10.59</b>	<b>326,168</b>	<b>30.77</b>	<b>326,168</b>	<b>30.77</b>	<b>0</b>	<b>0.00</b>	<b>-326,168</b>	<b>-100.00</b>
210 RETIREMENT	0	0.00	7,081	0.67	7,081	0.67	0	0.00	-7,081	-100.00
220 FICA	4,469	0.81	17,412	1.64	17,412	1.64	0	0.00	-17,412	-100.00
241 WORKER'S COMPENSATION	326	0.06	1,738	0.16	1,738	0.16	0	0.00	-1,738	-100.00
242 WORKER'S COMPENSATION - BUS DRIVERS	<u>0</u>	<u>0.00</u>	<u>30</u>	<u>0.00</u>	<u>30</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>-30</u>	<u>-100.00</u>
<b>2XX FRINGE TOTAL</b>	<b>4,795</b>	<b>0.87</b>	<b>26,261</b>	<b>2.48</b>	<b>26,261</b>	<b>2.48</b>	<b>0</b>	<b>0.00</b>	<b>-26,261</b>	<b>-100.00</b>
312 PROFESSIONAL/TECHNICAL	0	0.00	80,839	7.63	80,839	7.63	0	0.00	-80,839	-100.00
331 TRAVEL - IN COUNTY	0	0.00	144	0.01	144	0.01	0	0.00	-144	-100.00
332 TRAVEL - OUT OF COUNTY	0	0.00	3,592	0.34	3,592	0.34	0	0.00	-3,592	-100.00
333 OUT OF STATE TRAVEL	0	0.00	23,167	2.19	23,167	2.19	0	0.00	-23,167	-100.00
391 PRINTING	<u>0</u>	<u>0.00</u>	<u>8,419</u>	<u>0.79</u>	<u>8,419</u>	<u>0.79</u>	<u>0</u>	<u>0.00</u>	<u>-8,419</u>	<u>-100.00</u>
<b>3XX PURCHASED SERVICES TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>116,161</b>	<b>10.96</b>	<b>116,161</b>	<b>10.96</b>	<b>0</b>	<b>0.00</b>	<b>-116,161</b>	<b>-100.00</b>
511 SUPPLIES	0	0.00	89,035	8.40	89,035	8.40	0	0.00	-89,035	-100.00
521 TEXTBOOKS - NON-STATE ADOPTED	<u>0</u>	<u>0.00</u>	<u>103</u>	<u>0.01</u>	<u>103</u>	<u>0.01</u>	<u>0</u>	<u>0.00</u>	<u>-103</u>	<u>-100.00</u>
<b>5XX SUPPLIES/MATERIALS TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>89,138</b>	<b>8.41</b>	<b>89,138</b>	<b>8.41</b>	<b>0</b>	<b>0.00</b>	<b>-89,138</b>	<b>-100.00</b>
642 FURN/FIXT/EQUIP < \$1,000	0	0.00	1,139	0.11	1,139	0.11	0	0.00	-1,139	-100.00
644 COMPUTER HARDWARE < \$1,000	<u>0</u>	<u>0.00</u>	<u>481,740</u>	<u>45.45</u>	<u>481,740</u>	<u>45.45</u>	<u>0</u>	<u>0.00</u>	<u>-481,740</u>	<u>-100.00</u>
<b>6XX CAPITAL OUTLAY TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>482,879</b>	<b>45.56</b>	<b>482,879</b>	<b>45.56</b>	<b>0</b>	<b>0.00</b>	<b>-482,879</b>	<b>-100.00</b>
737 DUES/FEES	<u>0</u>	<u>0.00</u>	<u>19,270</u>	<u>1.82</u>	<u>19,270</u>	<u>1.82</u>	<u>0</u>	<u>0.00</u>	<u>-19,270</u>	<u>-100.00</u>
<b>7XX OTHER EXPENDITURES TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>19,270</b>	<b>1.82</b>	<b>19,270</b>	<b>1.82</b>	<b>0</b>	<b>0.00</b>	<b>-19,270</b>	<b>-100.00</b>
<b>TOTAL EXPENDITURES</b>	<b>63,209</b>	<b>11.45</b>	<b>1,059,877</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>-1,059,877</b>	<b>-100.00</b>
<b>FUND BALANCE, JUNE 30</b>										
RESERVED - CARRYFORWARD ENCUMBRANCES	1,515	0.28	0	0.00	0.00	0.00	0	0.00	0	0.00
RESERVED - CARRYFORWARD OTHER	<u>487,079</u>	<u>88.27</u>	<u>0</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>488,594</b>	<b>88.55</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>551,803</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-1,059,877</b>	<b>-100.00</b>

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

FUNCTION	2014-15		2014-15		2014-15		2014-15		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
5100 BASIC K-12	0	0.00	336	0.03	336	0.03	0	0.00	-336	-100.00
5200 EXCEPTIONAL EDUCATION	0	0.00	338	0.03	338	0.03	0	0.00	-338	-100.00
5300 VOCATIONAL EDUCATION	0	0.00	1,618	0.15	1,618	0.15	0	0.00	-1,618	-100.00
INSTRUCTIONAL TOTAL	0	0.00	2,292	0.22	2,292	0.22	0	0.00	-2,292	-100.00
6300 INSTRUCTIONAL CURRICULUM	0	0.00	129,166	12.19	129,166	12.19	0	0.00	-129,166	-100.00
6400 INSTRUCTIONAL STAFF TRAINING	63,209	11.45	390,823	36.87	390,823	36.87	0	0.00	-390,823	-100.00
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	0.00	481,740	45.45	481,740	45.45	0	0.00	-481,740	-100.00
INSTRUCTIONAL SUPPORT TOTAL	63,209	11.45	1,001,729	94.51	1,001,729	94.51	0	0.00	-1,001,729	-100.00
77XX CENTRAL SERVICES	0	0.00	55,856	5.27	55,856	5.27	0	0.00	-55,856	-100.00
GENERAL SUPPORT TOTAL	0	0.00	55,856	5.27	55,856	5.27	0	0.00	-55,856	-100.00
<b>TOTAL EXPENDITURES</b>	<b>63,209</b>	<b>11.45</b>	<b>1,059,877</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>-1,059,877</b>	<b>-100.00</b>
<b>FUND BALANCE, JUNE 30</b>										
RESERVED - CARRYFORWARD ENCUMBRANCES	1,515	0.28	0	0.00	0	0.00	0	0.00	0	0.00
RESERVED - CARRYFORWARD OTHER	487,079	88.27	0	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>488,594</b>	<b>88.55</b>	<b>0</b>	<b>0.00</b>	<b>0</b>		<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>551,803</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>1,059,877</b>	<b>100.00</b>	<b>0</b>	<b>0.00</b>	<b>-1,059,877</b>	<b>-100.00</b>

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

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 ACTUAL VS 2015-16 TENTATIVE	
	ADOPTED	% of	ACTUAL	% of	AMENDED	% of	TENTATIVE	% of	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
111 ADMINISTRATIVE SALARY	89,844	0.21	89,420	0.20	89,420	0.20	92,997	0.21	3,577	4.00
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	317	0.00	0	0.00	0	0.00	-317	-100.00
161 HOURLY SALARY	7,730,846	17.65	7,498,945	17.03	8,406,028	19.09	7,798,903	17.41	299,958	4.00
162 OVERTIME / ADDITIONAL TIME (HOURLY)	151,571	0.35	186,193	0.42	0	0.00	193,641	0.43	7,448	4.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	2,236	0.01	0	0.00	0	0.00	-2,236	-100.00
181 E-A-P SALARY	<u>810,545</u>	<u>1.85</u>	<u>733,397</u>	<u>1.67</u>	<u>814,701</u>	<u>1.85</u>	<u>843,733</u>	<u>1.88</u>	<u>110,336</u>	<u>15.04</u>
1XX SALARIES TOTAL	8,782,806	20.06	8,510,508	19.32	9,310,149	21.14	8,929,274	19.94	418,766	4.92
210 RETIREMENT	647,293	1.48	632,741	1.44	691,365	1.57	648,265	1.45	15,524	2.45
220 FICA	671,885	1.53	616,081	1.40	712,075	1.62	683,089	1.53	67,008	10.88
231 LIFE INSURANCE	8,344	0.02	5,195	0.01	4,362	0.01	7,411	0.02	2,216	42.66
232 HOSPITALIZATION	1,499,448	3.42	1,325,354	3.01	1,651,050	3.75	1,786,411	3.99	461,057	34.79
241 WORKER'S COMPENSATION I	6,524	0.01	6,840	0.02	6,210	0.01	7,227	0.02	387	5.66
243 WORKER'S COMPENSATION - ALL OTHERS	0	0.00	0	0.00	1,193	0.00	0	0.00	0	0.00
244 WORKER'S COMPENSATION IV	<u>335,426</u>	<u>0.77</u>	<u>384,266</u>	<u>0.87</u>	<u>346,786</u>	<u>0.79</u>	<u>399,627</u>	<u>0.89</u>	<u>15,361</u>	<u>4.00</u>
2XX FRINGE TOTAL	3,168,920	7.24	2,970,477	6.74	3,413,041	7.75	3,532,030	7.89	561,553	18.90
312 PROFESSIONAL & TECHNICAL	898,730	2.05	979,985	2.23	903,826	2.05	1,004,485	2.24	24,500	2.50
331 TRAVEL - IN COUNTY	45,092	0.10	48,475	0.11	44,903	0.10	49,445	0.11	970	2.00
332 TRAVEL - OUT OF COUNTY	8,329	0.02	4,656	0.01	8,829	0.02	4,703	0.01	47	1.01
333 TRAVEL - OUT OF STATE	501	0.00	464	0.00	546	0.00	5,421	0.01	4,957	100.00
352 REPAIR - OTHER EQUIPMENT	3,787	0.01	0	0.00	3,309	0.01	4,210	0.01	4,210	100.00
355 REPAIR - GENERAL MAINTENANCE	185,998	0.42	25,564	0.06	336,858	0.76	49,850	0.11	24,286	95.00
356 MAINT & WARRANTY AGREEMENTS	96,798	0.22	78,195	0.18	93,300	0.21	96,897	0.22	18,702	23.92
360 RENTALS	1,374	0.00	0	0.00	1,374	0.00	1,421	0.00	1,421	100.00
364 MAINTENANCE FEES - SOFTWARE	0	0.00	448	0.00	448	0.00	488	0.00	40	0.00
365 SUBSCRIPTIONS - SOFTWARE FEES	356	0.00	6,980	0.02	388	0.00	7,015	0.02	35	0.50
373 POSTAGE - TELEGRAPH	8,144	0.02	6,658	0.02	6,843	0.02	6,791	0.02	133	2.00
374 TELEPHONE EQUIPMENT - NONREG	113	0.00	0	0.00	113	0.00	421	0.00	421	100.00
391 PRINTING	<u>4,049</u>	<u>0.01</u>	<u>9,408</u>	<u>0.02</u>	<u>10,129</u>	<u>0.02</u>	<u>9,502</u>	<u>0.02</u>	<u>94</u>	<u>1.00</u>
3XX PURCHASED SERVICES TOTAL	1,253,270	2.86	1,160,833	2.64	1,410,866	3.20	1,240,649	2.77	79,816	6.88



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

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 ACTUAL VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	AMENDED BUDGET	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
410 NATURAL GAS	115,782	0.26	84,388	0.19	117,481	0.27	85,232	0.19	844	1.00
420 BOTTLED GAS	195,855	0.45	112,192	0.25	202,036	0.46	116,679	0.26	4,487	4.00
430 ELECTRICITY	<u>330,600</u>	<u>0.75</u>	<u>317,185</u>	<u>0.72</u>	<u>302,516</u>	<u>0.69</u>	<u>333,529</u>	<u>0.74</u>	<u>16,344</u>	<u>5.15</u>
4XX ENERGY SERVICES TOTAL	642,237	1.47	513,765	1.17	622,033	1.41	535,440	1.20	21,675	4.22
511 SUPPLIES	950,999	2.17	987,829	2.24	974,365	2.21	992,768	2.22	4,939	0.50
516 INSTRUCT PROCESSING SUPPLIES	2,421	0.01	0	0.00	2,421	0.01	1,421	0.00	1,421	100.00
544 OIL & GREASE	0	0.00	40	0.00	40	0.00	60	0.00	20	100.00
550 REPAIR PARTS	0	0.00	2,329	0.01	2,329	0.01	3,494	0.01	1,165	100.00
560 TIRES & TUBES	0	0.00	470	0.00	470	0.00	705	0.00	235	100.00
571 FOOD	11,947,284	27.28	11,087,311	25.17	12,065,987	27.40	11,752,550	26.24	665,239	6.00
591 WARES REPLACEMENT	31,321	0.07	16,684	0.04	32,944	0.07	31,018	0.07	14,334	85.91
592 COMMODITY USAGE	1,857,726	4.24	2,304,712	5.23	1,682,108	3.82	2,305,173	5.15	461	0.02
594 UNIFORMS	<u>67,927</u>	<u>0.16</u>	<u>63,726</u>	<u>0.14</u>	<u>71,263</u>	<u>0.16</u>	<u>61,814</u>	<u>0.14</u>	<u>-1,912</u>	<u>-3.00</u>
5XX SUPPLIES/MATERIALS TOTAL	14,857,678	33.93	14,463,101	32.84	14,831,927	33.68	15,149,003	33.82	685,902	4.74
641 FURN/FIXT/EQUIP > \$1,000	942,193	2.15	997,023	2.26	1,216,103	2.76	1,198,192	2.68	201,169	20.18
642 FURN/FIXT/EQUIP < \$1,000	52,178	0.12	25,542	0.06	28,831	0.07	25,797	0.06	255	1.00
643 COMPUTER HARDWARE > \$1,000	413,694	0.94	22,854	0.05	371,890	0.84	34,281	0.08	11,427	50.00
644 COMPUTER HARDWARE < \$1,000	36,325	0.08	30,656	0.07	111,931	0.25	45,984	0.10	15,328	50.00
652 OTHER VEHICLES	126,421	0.29	102,879	0.23	126,421	0.29	69,033	0.15	-33,846	-32.90
681 REMODELING/RENOVATION - CONTRACTED	747,273	1.71	386,274	0.88	756,707	1.72	895,293	2.00	509,019	131.78
691 COMPUTER SOFTWARE > \$1,000	30,038	0.07	0	0.00	0	0.00	29,137	0.07	29,137	100.00
692 COMPUTER SOFTWARE < \$1,000	3,802	0.01	0	0.00	0	0.00	3,688	0.01	3,688	100.00
693 LICENSE FEE - SOFTWARE > \$1,000	1,890	0.00	0	0.00	1,444	0.00	1,833	0.00	1,833	100.00
694 LICENSE FEE - SOFTWARE < \$1,000	<u>2,173</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>1,725</u>	<u>0.00</u>	<u>2,108</u>	<u>0.00</u>	<u>2,108</u>	<u>100.00</u>
6XX CAPITAL OUTLAY TOTAL	2,355,986	5.38	1,565,228	3.55	2,615,052	5.94	2,305,346	5.15	740,118	47.28
737 DUES/FEES	25,944	0.06	23,755	0.05	28,205	0.06	24,943	0.06	1,188	5.00
739 BANK CHARGES	219,219	0.50	202,590	0.46	235,926	0.54	206,642	0.46	4,052	2.00
795 MISCELLANEOUS CHARGES	1,071	0.00	0	0.00	1,071	0.00	1,071	0.00	1,071	100.00
796 UNCOLLECTED ACCOUNTS	3,617	0.01	876	0.00	3,391	0.01	3,567	0.01	2,691	307.19
799 FEDERAL INDIRECT COST	<u>661,616</u>	<u>1.51</u>	<u>631,303</u>	<u>1.43</u>	<u>711,571</u>	<u>1.62</u>	<u>619,580</u>	<u>1.38</u>	<u>-11,723</u>	<u>0.00</u>
7XX OTHER EXPENDITURES TOTAL	911,467	2.08	858,524	1.95	980,164	2.23	855,803	1.91	-2,721	-0.32

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

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 ACTUAL VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	AMENDED BUDGET	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	AMOUNT	%
	930 TRANSFER TO CAPITAL PROJECTS	400,000	0.91	1,307,368	2.97	1,307,368	2.97	500,000	1.12	-807,368
TOTAL EXPENDITURES	32,372,364	73.92	31,349,804	71.18	34,490,600	78.31	33,047,545	73.79	1,697,741	5.42
FUND BALANCE, JUNE 30										
RESERVED	2,106,069	4.81	2,415,376	5.48	2,415,376	5.48	2,415,376	5.39	0	0.00
UNRESERVED	9,314,183	21.27	10,278,892	23.34	7,138,096	16.21	9,324,786	20.82	-954,106	-9.28
TOTAL FUND BALANCE, JUNE 30	11,420,252	26.08	12,694,268	28.82	9,553,472	21.69	11,740,162	26.21	-954,106	-7.52
<b>GRAND TOTAL</b>	<b>43,792,617</b>	<b>100.00</b>	<b>44,044,072</b>	<b>100.00</b>	<b>44,044,072</b>	<b>100.00</b>	<b>44,787,707</b>	<b>100.00</b>	<b>743,635</b>	<b>1.69</b>

## DEBT SERVICE FUND BUDGET

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

### **State School Bonds (SBE BONDS)**

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

### **Certificates of Participation**

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

### **Impact Fees and other unrestricted revenues**

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

## DEBT SERVICE BUDGET PROJECTED REVENUE

REVENUE	2014-15		2014-15		2015-16		2014-15 AMENDED VS.	
	ADOPTED	% OF	AMENDED*	% OF	TENTATIVE*	% OF	2015-16 TENTATIVE	
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL	AMOUNT	%
<b>STATE SOURCES</b>								
CO & DS WITHHELD FOR SBE BONDS	2,179,818	5.07	2,116,514	0.91	792,341	1.93	-1,324,173	-62.56
SBE/COBI BOND/INTEREST	0	0.00	1,852	0.00	0	0.00	-1,852	-100.00
SBE BONDS - REFUNDING BONDS PROCEEDS	0	0.00	1,062,000	0.46	0	0.00	-1,062,000	-100.00
TOTAL STATE SOURCES	2,179,818	5.07	3,180,366	1.37	792,341	1.93	-2,388,025	-75.09
<b>LOCAL SOURCES</b>								
INVESTMENT REVENUE - (COPs)	124,000	0.29	130,834	0.06	130,000	0.32	-834	-0.64
<b>TOTAL REVENUE</b>	2,303,818	5.36	3,311,200	1.43	922,341	2.24	-2,388,859	-72.14
<b>OTHER FINANCING SOURCES</b>								
TRANSFER FROM IMPACT FEES	5,756,353	13.40	5,768,468	2.49	0	0.00	-5,768,468	-100.00
TRANSFER FROM CAPITAL TAX LEVY	29,569,201	68.81	27,828,548	12.02	36,352,336	88.47	8,523,788	30.63
COST OF ISSUANCE REFUNDING 2014 & 2015	0	0.00	163,005,000	70.40	0	0.00	0	0.00
PREMIUMS ON SALE OF REFUNDING BONDS	0	0.00	26,278,705	11.35	0	0.00	-26,278,705	-100.00
TOTAL OTHER FINANCING SOURCES	35,325,554	82.21	222,880,721	96.26	36,352,336	88.47	-186,528,385	-83.69
<b>TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES</b>	37,629,372	87.57	226,191,921	97.69	37,274,677	90.72	-188,917,244	-83.52
<b>FUND BALANCES, JULY 1</b>								
QZAB	3,590,420	8.36	3,590,420	8.36	3,721,251	8.66	130,831	3.64
SBE	752,089	1.75	752,089	1.75	92,787	0.22	-659,302	-87.66
OTHER	999,815	2.33	999,815	2.33	0	0.00	-999,815	-100.00
TOTAL FUND BALANCE	5,342,324	12.43	5,342,324	2.31	3,814,038	9.28	-1,528,286	-28.61
<b>GRAND TOTAL</b>	<b>42,971,696</b>	<b>100.00</b>	<b>231,534,245</b>	<b>100.00</b>	<b>41,088,715</b>	<b>100.00</b>	<b>-190,445,530</b>	<b>-82.25</b>

\* The 2014-15 Amended Budget includes funds received and disbursed due to refunding portions of 2006 and 2007 Certificates of Participation; issued on October 22, 2014 and March 12, 2015 respectively. The 2015-16 Preliminary Budget reflects no issuance of new or refunding of any Certificates of Participation.

## DEBT SERVICE BUDGET EXPENDITURES BY OBJECT

OBJECT	2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	AMENDED* BUDGET	% OF TOTAL	TENTATIVE* BUDGET	% OF TOTAL	AMOUNT	%
<b>SBE Bonds</b>								
PRINCIPAL	1,905,000	4.43	1,910,000	0.82	578,000	1.41	-1,332,000	-69.74
INTEREST	274,818	0.64	229,806	0.10	177,109	0.43	-52,697	-22.93
FEES	10,000	0.02	2,858	0.00	10,000	0.02	7,142	249.90
<b>COPS</b>								
PRINCIPAL	13,735,000	31.96	14,235,000	6.15	15,735,000	38.30	1,500,000	10.54
INTEREST	21,558,880	50.17	19,337,225	8.35	20,571,151	50.07	1,233,926	6.38
FEES	<u>48,588</u>	<u>0.11</u>	<u>1,442,907</u>	<u>0.62</u>	<u>46,185</u>	<u>0.11</u>	<u>-1,396,722</u>	<u>-96.80</u>
<b>TOTAL EXPENDITURES</b>	<b>37,532,286</b>	<b>87.34</b>	<b>37,157,796</b>	<b>16.05</b>	<b>37,117,445</b>	<b>90.33</b>	<b>-40,351</b>	<b>-0.11</b>
<b>OTHER FINANCING USES</b>								
SBE BONDS - PAYMENTS TO ESCROW AGENT	0	0.00	1,798,047	0.78	0	0.00	-1,798,047	-100.00
COPS - PAYMENTS TO ESCROW AGENT	<u>0</u>	<u>0.00</u>	<u>188,764,364</u>	<u>81.53</u>	<u>0</u>	<u>0.00</u>	<u>-188,764,364</u>	<u>-100.00</u>
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES</b>	<b>37,532,286</b>	<b>87.34</b>	<b>227,720,207</b>	<b>98.35</b>	<b>37,117,445</b>	<b>90.33</b>	<b>-190,602,762</b>	<b>-83.70</b>
<b>FUND BALANCES, JUNE 30</b>								
QZAB	3,714,420	8.64	92,787	0.04	120,019	0.29	27,232	29.35
SBE	742,089	1.73	3,721,251	1.61	3,851,251	9.37	130,000	3.49
OTHER	<u>982,901</u>	<u>2.29</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
<b>TOTAL FUND BALANCE</b>	<b>5,439,410</b>	<b>12.66</b>	<b>3,814,038</b>	<b>1.65</b>	<b>3,971,270</b>	<b>9.67</b>	<b>157,232</b>	<b>4.12</b>
<b>GRAND TOTAL</b>	<b>42,971,696</b>	<b>100.00</b>	<b>231,534,245</b>	<b>100.00</b>	<b>41,088,715</b>	<b>100.00</b>	<b>-190,445,530</b>	<b>-82.25</b>

\* The 2014-15 Amended Budget includes funds received and disbursed due to refunding portions of 2006 and 2007 Certificates of Participation; issued on October 22, 2014 and March 12, 2015 respectively. The 2015-16 Preliminary Budget reflects no issuance of new or refunding of any Certificates of Participation.

## 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, remodeling projects, and debt service.

At the November 2014 elections, a One-half Cent School Capital Outlay Surtax Referendum was passed, providing the District with additional capital funding for major remodeling/renovations, District security, and educational technology. The voters approved a sales tax collection period of six years which began in January, 2015, and will end in December, 2020.

Ad valorem taxes on real and personal property are assessed to residents in Brevard County, to provide revenue to the District for capital funding. The Legislature authorized the District to levy up to 2.00 mills annually for capital outlay needs until 2008-09 when they capped the amount that could be levied at 1.75 mills. Currently the maximum levy is no more than 1.5 mills.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public educational facilities requiring new or additional student stations. Impact Fees can also be used for Debt Service where borrowed funds have been utilized to cover the cost of new or additional student stations.

Public Education Capital Outlay (PECO) funds have historically been used as the primary state revenue source for capital projects funding, however, from FY 2011-12 thru FY 2013-14 no funding was provided to school districts. In FY 2014-15 a minimal amount of funding was provided and for FY 2015-16 funding is anticipated, but not yet identified.

When available, funds received from the sale of School Board property are also available for expenditure on capital projects.

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

**CAPITAL PROJECTS BUDGET  
PROJECTED REVENUE**

REVENUES	2014-15 ADOPTED REVENUE	%	2014-15 AMENDED REVENUE	%	2015-16 PROJECTED REVENUE	%	2014-15 AMENDED VS. 2015-16 PROJECTED	
							AMOUNT	%
<b>STATE SOURCES</b>								
PUBLIC EDUCATIONAL CAPITAL OUTLAY (PECO)	1,299,412	1.39	1,299,412	1.13	1,734,190	1.17	434,778	33.46
CO & DS DISTRIBUTED TO DISTRICT	389,000	0.42	488,483	0.42	565,623	0.38	77,140	15.79
INTEREST - CO & DS	12,000	0.01	17,708	0.02	18,771	0.01	1,063	6.00
OTHER STATE	150,000	0.16	176,959	0.15	150,000	0.10	-26,959	-15.23
SALES SURTAX	0	0.00	19,542,587	16.98	33,216,502	22.34	13,673,915	69.97
<b>TOTAL STATE</b>	<b>1,850,412</b>	<b>1.98</b>	<b>21,525,149</b>	<b>18.71</b>	<b>35,685,086</b>	<b>24.00</b>	<b>14,159,937</b>	<b>65.78</b>
<b>LOCAL SOURCES</b>								
SCHOOL CAPITAL OUTLAY TAX <sup>1</sup>	44,998,604	48.19	44,974,537	39.09	47,786,259	32.13	2,811,722	6.25
ADDITIONAL SCHOOL CAPITAL OUTLAY TAX > 96% <sup>2</sup>	192,182	0.21	358,951	0.31	363,375	0.24	4,424	1.23
INTEREST ON INVESTMENTS	75,000	0.08	165,818	0.14	100,000	0.07	-65,818	-39.69
IMPACT FEES	4,000,000	4.28	4,706,010	4.09	4,500,000	3.03	-206,010	-4.38
SALE OF PROPERTY	75,000	0.08	174,858	0.15	75,000	0.05	-99,858	-57.11
MISCELLANEOUS LOCAL	15,000	0.02	77,381	0.07	15,000	0.01	-62,381	-80.62
<b>TOTAL LOCAL</b>	<b>49,355,786</b>	<b>52.86</b>	<b>50,457,555</b>	<b>43.85</b>	<b>52,839,634</b>	<b>35.53</b>	<b>2,382,079</b>	<b>4.72</b>
<b>OTHER FINANCING SOURCES</b>								
TRANSFERS FROM OPERATING - FEDERALLY CONNECTED	0	0.00	0	0.00	2,014,995	1.35	2,014,995	0.00
TRANSFERS FROM FOOD SERVICE	400,000	0.43	1,307,368	1.14	500,000	0.34	-807,368	-61.76
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>400,000</b>	<b>0.43</b>	<b>1,307,368</b>	<b>1.14</b>	<b>2,514,995</b>	<b>1.69</b>	<b>1,207,627</b>	<b>92.37</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>51,606,198</b>	<b>55.27</b>	<b>73,290,072</b>	<b>63.70</b>	<b>91,039,715</b>	<b>61.22</b>	<b>17,749,643</b>	<b>24.22</b>
<b>FUND BALANCE - JULY 1</b>								
RESTRICTED/RESERVED:								
ENCUMBRANCES	10,235,243	10.96	10,235,243	8.90	12,946,513	8.71	2,711,270	26.49
ALLOCATED TO PROJECTS, BUT NOT YET ENCUMBERED	4,838,921	5.18	4,838,921	4.21	14,782,591	9.94	9,943,670	205.49
CO&DS, FUEL TAX	845,170	0.91	845,170	0.73	978,358	0.66	133,188	15.76
CO&DS/TAX LEVY HELD FOR FY16	0	0.00	0	0.00	207,776	0.14	207,776	0.00
DEBT SERVICE	1,768,468	1.89	1,768,468	1.54	0	0.00	-1,768,468	-100.00
ENTERPRISE RESOURCE PLANNING (ERP)	2,350,000	2.52	2,350,000	2.04	0	0.00	-2,350,000	-100.00
PROPERTY INSURANCE - AD VALOREM	0	0.00	0	0.00	4,663,623	3.14	4,663,623	0.00
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	0.00	0	0.00	3,406,225	2.29	3,406,225	0.00
NEW STUDENT CAPACITY - IMPACT FEES	595,737	0.64	595,737	0.52	1,304,726	0.88	708,989	119.01
UNRESTRICTED FUND BALANCE	21,138,458	22.64	21,138,458	18.37	19,381,139	13.03	-1,757,319	-8.31
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>41,771,997</b>	<b>44.73</b>	<b>41,771,997</b>	<b>36.30</b>	<b>57,670,951</b>	<b>38.78</b>	<b>15,898,954</b>	<b>38.06</b>
<b>GRAND TOTAL</b>	<b>93,378,195</b>	<b>100.00</b>	<b>115,062,069</b>	<b>100.00</b>	<b>148,710,666</b>	<b>100.00</b>	<b>33,648,597</b>	<b>29.24</b>

<sup>1</sup> 2015-16 PROJECTED @ 96%

<sup>2</sup> 2015-16 PROJECTED @ 0.73%

**CAPITAL PROJECTS  
TENTATIVE BUDGET BY PROJECT**

PROJECT	A	B	C	D	E	F	G
	2014-15 ADOPTED BUDGET	2014-15 AMENDED BUDGET	2014-15 ACTUAL EXPENDITURES	2014-15 FUND BALANCE <sup>2</sup>	2015-16 FROM NEW REVENUE	2015-16 TENTATIVE BUDGET	2015-16 % OF TOTAL
<b>RESERVED FOR:</b>							
ADA PROJECTS	220,879	220,879	122,505	98,374	100,000	198,374	0.13
BUILDING ENVELOPE WATER CONTROL	669,471	669,471	313,913	355,558	0	355,558	0.24
CAFETERIA PROJECTS	1,322,805	2,230,174	1,314,544	915,630	500,000	1,415,630	0.95
CAPITAL RENEWAL - FACILITIES	14,087,937	15,167,797	7,762,189	7,405,608	2,383,923	9,789,531	6.58
CAPITAL RENEWAL - OTHER	5,795,400		0	0	0	0	0.00
CODE COMPLIANCE	201,405	201,405	158,121	43,284	0	43,284	0.03
COMPUTERIZED TESTING LABS	86,158	86,157	62,670	23,487	0	23,487	0.02
CUSTODIAL EQUIPMENT	91,102	268,012	178,248	89,764	150,000	239,764	0.16
DISTRICT REFRESHMENT - TECHNOLOGY	4,000,388	4,000,377	3,994,253	6,124	1,800,000	1,806,124	1.21
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	10,552	10,564	8,886	1,678	0	1,678	0.00
ENERGY CONSERVATION - FACILITIES	403,067	442,103	256,470	185,633	150,000	335,633	0.23
ENTERPRISE RESOURCE PLANNING (ERP)	2,350,000	2,350,000	1,300,000	1,050,000	0	1,050,000	0.71
FURNITURE & EQUIPMENT REPLACEMENT	252,794	552,795	263,678	289,117	350,000	639,117	0.43
GROWTH MANAGEMENT	10,128	40,128	30,300	9,828	0	9,828	0.01
HVAC PROJECTS	451,223	530	530	0	0	0	0.00
HVAC - SYSTEM REPLACEMENT	238,308	238,278	238,278	0	584,394	584,394	0.39
MAINTENANCE CAPITAL SUPPLIES/SERVICES	1,250,000	2,350,000	2,350,000	0	2,100,000	2,100,000	1.41
PECO MAINTENANCE PROJECTS	0	0	0	0	1,560,771	1,560,771	1.05
PLANT OPS & MAINT BLDG IMPROVEMENT	184,609	184,572	160,079	24,493	0	24,493	0.02
PORTABLE RELOCATION	463,401	520,635	330,740	189,895	250,000	439,895	0.30
PROGRAM-RELATED FACILITY NEEDS	0	200,000	72,429	127,571	250,000	377,571	0.25
REPLACEMENT AT FAILURE	514,012	1,243,235	1,082,116	161,119	0	161,119	0.11
SAFETY TO LIFE	455,060	681,305	204,447	476,858	173,419	650,277	0.44
SALES SURTAX PROJECTS <sup>1</sup>	0	16,136,363	2,759,984	13,376,379	33,216,502	46,592,881	31.33
SCHOOL BUS REPLACEMENT	2,027,281	2,027,281	0	2,027,281	4,000,000	6,027,281	4.05
SCHOOL INITIATED PROJECTS	1,340	59,627	51,439	8,188	0	8,188	0.01
SUNRISE STANDARD CLASSROOM	1,640,027	1,640,026	776,791	863,235	0	863,235	0.58
TAX LEVY > 96%	192,182	0	0	0	363,375	363,375	0.24
<b>TOTAL PROJECT EXPENDITURES</b>	<b>36,919,529</b>	<b>51,521,714</b>	<b>23,792,610</b>	<b>27,729,104</b>	<b>47,932,384</b>	<b>75,661,488</b>	<b>50.88</b>
TRANSFER TO DEBT SERVICE FUND	35,325,554	33,597,016	33,597,016	0	36,352,336	36,352,336	24.45
OTHER USES - DEBT SERVICE FEES (CO&DS)	0	1,492	1,492	0	0	0	0.00
<b>TOTAL AFTER TRANSFERS AND OTHER USES</b>	<b>72,245,083</b>	<b>85,120,222</b>	<b>57,391,118</b>	<b>27,729,104</b>	<b>84,284,720</b>	<b>112,013,824</b>	<b>75.32</b>
<b>RESTRICTED/RESERVED:</b>							
CO&DS, FUEL TAX	951,399	978,358	0	978,358	150,000	1,128,358	0.76
CO&DS/TAX LEVY HELD FOR FY16	0	207,776	0	207,776	0	207,776	0.14
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	0	0	0	0	2,014,995	2,014,995	1.35
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	3,406,225	0	3,406,225	0	3,406,225	2.29
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	4,663,623	0	4,663,623	0	4,663,623	3.14
NEW STUDENT CAPACITY - IMPACT FEES	595,737	1,304,726	0	1,304,726	4,500,000	5,804,726	3.90
UNRESTRICTED FUND BALANCE	19,585,976	19,381,139	0	19,381,139	90,000	19,471,139	13.09
<b>TOTAL RESERVED FUND BALANCE</b>	<b>21,133,112</b>	<b>29,941,847</b>	<b>0</b>	<b>29,941,847</b>	<b>6,754,995</b>	<b>36,696,842</b>	<b>24.68</b>
<b>GRAND TOTAL</b>	<b>93,378,195</b>	<b>115,062,069</b>	<b>57,391,118</b>	<b>57,670,951</b>	<b>91,039,715</b>	<b>148,710,666</b>	<b>100.00</b>

1 See the Surtax Schedule for List of Projects

2 Calculation of the 2014-15 Ending Fund Balance in Column D = Column B - Column C



**CAPITAL PROJECTS BUDGET  
ANALYSIS OF ENDING FUND BALANCE 2014-15**

	ENCUMBRANCES	FUNDS AVAILABLE	FUND BALANCE
<b><u>RESERVED FOR:</u></b>			
ADA PROJECTS	25,092	73,282	98,374
BUILDING ENVELOPE WATER CONTROL	355,558	0	355,558
CAFETERIA PROJECTS	677,808	237,822	915,630
CAPITAL RENEWAL - FACILITIES	4,820,512	2,585,096	7,405,608
CODE COMPLIANCE	43,284	0	43,284
COMPUTERIZED TESTING LABS	501	22,986	23,487
CUSTODIAL EQUIPMENT	58,635	31,129	89,764
DISTRICT REFRESHMENT - TECHNOLOGY	450	5,674	6,124
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	795	883	1,678
ENERGY CONSERVATION - FACILITIES	4,800	180,833	185,633
ENTERPRISE RESOURCE PLANNING (ERP)	0	1,050,000	1,050,000
FURNITURE & EQUIPMENT REPLACEMENT	63,125	225,992	289,117
GROWTH MANAGEMENT	0	9,828	9,828
PLANT OPS & MAINT BLDG IMPROVEMENT	24,493	0	24,493
PORTABLE RELOCATION	182,895	7,000	189,895
PROGRAM-RELATED FACILITY NEEDS	37,810	89,761	127,571
REPLACEMENT AT FAILURE	161,119	0	161,119
SAFETY TO LIFE	53,815	423,043	476,858
SALES SURTAX PROJECTS	3,931,373	9,445,006	13,376,379
SCHOOL BUS REPLACEMENT	2,027,153	128	2,027,281
SCHOOL INITIATED PROJECTS	0	8,188	8,188
SUNRISE STANDARD CLASSROOM	477,295	385,940	863,235
<b>TOTAL ALLOCATED PROJECTS</b>	<b>12,946,513</b>	<b>14,782,591</b>	<b>27,729,104</b>
<b>RESTRICTED/RESERVED:</b>			
CO&DS, FUEL TAX	0	978,358	978,358
CO&DS/TAX LEVY HELD FOR FY16	0	207,776	207,776
PROPERTY INSURANCE - AD VALOREM	0	4,663,623	4,663,623
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	3,406,225	3,406,225
NEW STUDENT CAPACITY - IMPACT FEES	0	1,304,726	1,304,726
UNRESTRICTED FUND BALANCE	0	19,381,139	19,381,139
<b>TOTAL RESERVED FUND BALANCE</b>	<b>0</b>	<b>29,941,847</b>	<b>29,941,847</b>
<b>GRAND TOTAL</b>	<b>12,946,513</b>	<b>44,724,438</b>	<b>57,670,951</b>

**SALES SURTAX PROJECTS BUDGET  
PROJECTED REVENUE**

REVENUES	2014-15 ADOPTED REVENUE	2014-15 AMENDED REVENUE	%	2014-15 ACTUAL REVENUE	%	2015-16 PROJECTED REVENUE	%	2014-15 ACTUAL VS. 2015-16 PROJECTED	
								AMOUNT	%
<b>STATE SOURCES</b>									
LOCAL SALES SURTAX	0	19,540,053	99.99	19,540,053	99.99	33,216,502	66.43	13,676,449	69.99
INTEREST ON INVESTMENTS	0	2,534	0.01	2,534	0.01	0	0.00	-2,534	-100.00
TOTAL STATE	0	19,542,587	100.00	19,542,587	100.00	33,216,502	66.43	13,673,915	69.97
<b>TOTAL REVENUE</b>		19,542,587	100.00	19,542,587	100.00	33,216,502	66.43	13,673,915	69.97
<b>FUND BALANCE - JULY 1</b>									
RESTRICTED/RESERVED:									
ENCUMBRANCES	0	0	0.00	0	0.00	3,931,373	7.86	3,931,373	0.00
ALLOCATED TO PROJECTS, BUT NOT YET ENCUMBERED	0	0	0.00	0	0.00	9,445,006	18.89	9,445,006	0.00
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	0	0.00	0	0.00	3,406,225	6.81	3,406,225	0.00
<b>TOTAL FUND BALANCE - JULY 1</b>	0	0	0.00	0	0.00	16,782,604	33.57	16,782,604	0.00
<b>GRAND TOTAL</b>	<b>0</b>	<b>19,542,587</b>	<b>100.00</b>	<b>19,542,587</b>	<b>100.00</b>	<b>49,999,106</b>	<b>100.00</b>	<b>30,456,519</b>	<b>155.85</b>

**SALES SURTAX PROJECTS  
FY15 ENDING FUND BALANCE**

<u>A</u>	<u>B</u> ACTUAL BALANCE	<u>C</u> ASSIGNED BALANCE	<u>D</u> TOTAL BALANCE
EDUCATIONAL TECHNOLOGY	801,543	1,262,887	2,064,430
DISTRICT SECURITY	88,455	357,125	445,580
FACILITY RENEWAL	3,181,491	6,876,446	10,057,937
CONTINGENCY	0	808,432	808,432
<b>SUBTOTAL</b>	<b>4,071,489</b>	<b>9,304,890</b>	<b>13,376,379</b>
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	3,406,225	3,406,225
<b>SURTAX FY15 ENDING FUND BALANCE</b>	<b>4,071,489</b>	<b>12,711,115</b>	<b>16,782,604</b>

Note: Of the total in column B \$3,931,373 (or 96.56%) has been encumbered.

**SALES SURTAX PROJECTS BUDGET  
TENTATIVE BUDGET BY COST CENTER**

	<b>A</b> 2014-15 AMENDED BUDGET	<b>B</b> % OF TOTAL	<b>C</b> 2014-15 ACTUAL EXPENDITURES	<b>D</b> 2014-15 FUND BALANCE <sup>1</sup>	<b>E</b> 2015-16 FROM NEW REVENUE	<b>F</b> 2015-16 TENTATIVE BUDGET	<b>G</b> % OF TOTAL
<b>ALLOCATED</b>							
<b>EDUCATIONAL TECHNOLOGY</b>							
ATLANTIS ELEM	0	0.00	0	0	0	551,400	1.10
LONGLEAF ELEM	0	0.00	0	0	108,332	557,000	1.11
MEADOWLANE PRIMARY	0	0.00	0	0	570,000	570,000	1.14
ROCKLEDGE HIGH	804,181	4.12	2,638	801,543	0	1,037,362	2.07
STONE MIDDLE	0	0.00	0	0	0	27,000	0.05
ACCESS POINT REPLACEMENT (ALL)	0	0.00	0	0	898,745	898,745	1.80
SWITCH REPLACEMENT (ALL)	0	0.00	0	0	1,609,832	1,609,832	3.22
TELEPHONE REPLACEMENT (PARTIAL)	0	0.00	0	0	862,565	862,565	1.73
<b>EDUCATIONAL TECHNOLOGY SUBTOTAL</b>	<b>804,181</b>	<b>4.12</b>	<b>2,638</b>	<b>801,543</b>	<b>4,049,474</b>	<b>6,113,904</b>	<b>12.23</b>
<b>DISTRICT SECURITY</b>							
ANDERSEN ELEM	7,290	0.04	1,055	6,235	0	96,534	0.19
APOLLO ELEM	0	0.00	0	0	116,404	116,404	0.23
AUDUBON ELEM	7,972	0.04	1,027	6,945	0	20,838	0.04
CAPEVIEW ELEM	8,242	0.04	1,427	6,815	0	14,522	0.03
COCOA HIGH	857	0.00	857	0	96,299	96,299	0.19
COQUINA ELEM	0	0.00	0	0	20,161	20,161	0.04
CREEL ELEM	0	0.00	0	0	71,449	71,449	0.14
CROTON ELEM	1,142	0.01	1,142	0	86,395	86,395	0.17
DELAURA MIDDLE	6,874	0.04	1,349	5,525	0	66,903	0.13
DISCOVERY ELEM	8,867	0.05	1,272	7,595	66,442	74,037	0.15
FAIRGLEN ELEM	0	0.00	0	0	30,168	30,168	0.06
GOLFVIEW WLEM	857	0.00	857	0	65,655	65,655	0.13
HOLLAND ELEM	0	0.00	0	0	86,730	86,730	0.17
HOOVER MIDDLE	0	0.00	0	0	85,625	85,625	0.17
JACKSON MIDDLE	0	0.00	0	0	76,501	76,501	0.15
JEFFERSON MIDDLE	8,918	0.05	1,193	7,725	0	53,068	0.11
JOHNSON MIDDLE	0	0.00	0	0	42,013	42,013	0.08
KENNEDY MIDDLE	571	0.00	571	0	115,771	115,771	0.23
LEWIS CARROLL ELEM	0	0.00	0	0	37,607	37,607	0.08
LOCKMAR ELEM	0	0.00	0	0	50,557	50,557	0.10
MADISON MIDDLE	0	0.00	0	0	41,044	41,044	0.08
MELBOURNE HIGH	0	0.00	0	0	88,999	88,999	0.18
MILA ELEM	571	0.00	571	0	51,606	51,606	0.10
OAK PARK ELEM	9,205	0.05	1,215	7,990	110,772	118,762	0.24
OCEAN BREEZE ELEM	9,610	0.05	1,800	7,810	0	107,991	0.22
PALM BAY ELEM	8,560	0.04	1,065	7,495	59,787	67,282	0.13
PINEWOOD ELEM	0	0.00	0	0	60,000	60,000	0.12

1 Calculation of the 2014-15 Ending Fund Balance in Column D = Column A - Column C

**SALES SURTAX PROJECTS BUDGET  
TENTATIVE BUDGET BY COST CENTER**

	<b>A</b> 2014-15 AMENDED BUDGET	<b>B</b> % OF TOTAL	<b>C</b> 2014-15 ACTUAL EXPENDITURES	<b>D</b> 2014-15 FUND BALANCE <sup>1</sup>	<b>E</b> 2015-16 FROM NEW REVENUE	<b>F</b> 2015-16 TENTATIVE BUDGET	<b>G</b> % OF TOTAL
ROCKLEDGE HIGH	571	0.00	571	0	67,171	67,171	0.13
ROOSEVELT ELEM	8,539	0.04	794	7,745	0	46,069	0.09
SABAL ELEM	0	0.00	0	0	136,776	136,776	0.27
SATURN ELEM	0	0.00	0	0	75,639	75,639	0.15
SEA PARK ELEM	8,665	0.04	1,030	7,635	57,007	64,642	0.13
SHERWOOD ELEM	286	0.00	286	0	21,889	21,889	0.04
SOUTHWEST MIDDLE	0	0.00	0	0	52,353	52,353	0.10
STEVENSON ELEM	0	0.00	0	0	20,915	20,915	0.04
STONE MIDDLE	0	0.00	0	0	74,853	74,853	0.15
TROPICAL ELEM	10,046	0.05	1,106	8,940	80,242	89,182	0.18
TURNER ELEM	0	0.00	0	0	74,508	74,508	0.15
UNIVERSITY PARK ELEM	0	0.00	0	0	77,472	77,472	0.15
WEST MELBOURNE ELEM	0	0.00	0	0	16,869	16,869	0.03
WILLIAMS ELEM	571	0.00	571	0	31,165	31,165	0.06
PROJECT LABOR	2,615	0.01	2,615	0	0	0	0.00
<b>DISTRICT SECURITY SUBTOTAL</b>	<b>110,829</b>	<b>0.57</b>	<b>22,374</b>	<b>88,455</b>	<b>2,246,844</b>	<b>2,692,424</b>	<b>5.38</b>
<b><u>FACILITY RENEWAL</u></b>							
ANDERSEN ELEM	137,609	0.70	49,299	88,310	0	2,903,118	5.81
APOLLO ELEM	0	0.00	0	0	184,342	184,342	0.37
ATLANTIS ELEM	10,490	0.05	10,490	0	198,629	198,629	0.40
AUDUBON ELEM	1,490,063	7.62	172,774	1,317,289	0	1,585,616	3.17
CAPEVIEW ELEM	20,827	0.11	162	20,665	0	1,176,811	2.35
COCOA HIGH	0	0.00	0	0	45,483	45,483	0.09
COQUINA ELEM	0	0.00	0	0	39,084	39,084	0.08
CREEL ELEM	0	0.00	0	0	36,389	36,389	0.07
CROTON ELEM	0	0.00	0	0	288,919	288,919	0.58
DELAURA MIDDLE	1,182,084	6.05	1,138,022	44,062	0	965,910	1.93
DISCOVERY ELEM	40,162	0.21	7,601	32,561	1,443,530	1,476,091	2.95
EAU GALLIE HIGH	0	0.00	0	0	182,827	182,827	0.37
EDUCATIONAL SERV FACILITY	215,974	1.11	162	215,812	0	223,837	0.45
FAIRGLEN ELEM	0	0.00	0	0	165,082	165,082	0.33
GOLFVIEW ELEM	0	0.00	0	0	72,196	72,196	0.14
HOOVER MIDDLE	0	0.00	0	0	1,665,894	1,665,894	3.33
JACKSON MIDDLE	0	0.00	0	0	86,184	86,184	0.17
JEFFERSON MIDDLE	166,816	0.85	18,247	148,569	0	1,855,861	3.71
KENNEDY MIDDLE	0	0.00	0	0	84,986	84,986	0.17
LEWIS CARROLL ELEM	0	0.00	0	0	860,598	860,598	1.72
McLARTY STADIUM	0	0.00	0	0	21,480	21,480	0.04
MELBOURNE HIGH	0	0.00	0	0	4,886,794	4,886,794	9.77
MID SOUTH AREA SUPPORT	0	0.00	0	0	291,307	291,307	0.58

1 Calculation of the 2014-15 Ending Fund Balance in Column D = Column A - Column C

**SALES SURTAX PROJECTS BUDGET  
TENTATIVE BUDGET BY COST CENTER**

	<b>A</b> 2014-15 AMENDED BUDGET	<b>B</b> % OF TOTAL	<b>C</b> 2014-15 ACTUAL EXPENDITURES	<b>D</b> 2014-15 FUND BALANCE <sup>1</sup>	<b>E</b> 2015-16 FROM NEW REVENUE	<b>F</b> 2015-16 TENTATIVE BUDGET	<b>G</b> % OF TOTAL
MILA ELEM	0	0.00	0	0	7,216	7,216	0.01
OAK PK ELEM	708,369	3.62	316,184	392,185	1,235,832	1,628,017	3.26
OCEAN BREEZE ELEM	820,464	4.20	414,673	405,791	0	405,791	0.81
PALM BAY ELEM	471,445	2.41	471,445	0	1,363,518	1,363,518	2.73
PINEWOOD ELEM	0	0.00	0	0	332,734	332,734	0.67
ROCKLEDGE HIGH	0	0.00	0	0	133,292	133,292	0.27
ROOSEVELT SCHOOL	40,162	0.21	8,286	31,876	1,490,925	1,522,801	3.05
ROY ALLEN ELEM	0	0.00	0	0	19,738	19,738	0.04
SABAL ELEM	0	0.00	0	0	984,176	984,176	1.97
SATURN ELEM	0	0.00	0	0	2,959,009	2,959,009	5.92
SEA PARK ELEM	20,891	0.11	226	20,665	1,289,725	1,310,390	2.62
SHERWOOD ELEM	547,607	2.80	118,907	428,700	364,461	793,161	1.59
SOUTHWEST MIDDLE	0	0.00	0	0	235,792	235,792	0.47
STONE MIDDLE	0	0.00	0	0	869,724	869,724	1.74
SURFSIDE ELEM	0	0.00	0	0	460,716	460,716	0.92
TROPICAL ELEM	42,162	0.22	7,156	35,006	1,773,177	1,808,183	3.62
TURNER ELEM	0	0.00	0	0	71,749	71,749	0.14
WESTSIDE ELEM	0	0.00	0	0	547,460	547,460	1.09
WILLIAMS ELEM	0	0.00	0	0	188,652	188,652	0.38
PROJECT LABOR	1,337	0.01	1,337	0	0	0	0.00
<b>FACILITY RENEWAL SUBTOTAL</b>	<b>5,916,462</b>	<b>30.27</b>	<b>2,734,971</b>	<b>3,181,491</b>	<b>24,881,620</b>	<b>34,939,557</b>	<b>69.88</b>
<b>ALLOCATED TOTAL</b>	<b>6,831,472</b>	<b>34.96</b>	<b>2,759,983</b>	<b>4,071,489</b>	<b>31,177,938</b>	<b>43,745,885</b>	<b>87.49</b>
<b>UNALLOCATED</b>							
EDUCATIONAL TECHNOLOGY	1,262,887	6.46	0	1,262,887	205,560	205,560	0.41
DISTRICT SECURITY	357,125	1.83	0	357,125	0	0	0.00
FACILITY RENEWAL	6,876,446	35.19	0	6,876,446	1,452,423	1,452,423	2.90
CONTINGENCY <sup>2</sup>	808,432	4.14	0	808,432	380,581	1,189,013	2.38
<b>UNALLOCATED TOTAL</b>	<b>9,304,890</b>	<b>47.61</b>	<b>0</b>	<b>9,304,890</b>	<b>2,038,564</b>	<b>2,846,996</b>	<b>5.69</b>
<b>TOTAL EXPENDITURES</b>	<b>16,136,362</b>	<b>82.57</b>	<b>2,759,983</b>	<b>13,376,379</b>	<b>33,216,502</b>	<b>46,592,881</b>	<b>93.19</b>
<b>FUND BALANCE, JUNE 30</b>							
SURTAX COLLECTIONS ABOVE PROJECTIONS	3,406,225	17.43	0	3,406,225	0	3,406,225	6.81
<b>TOTAL FUND BALANCE, JUNE 30</b>	<b>3,406,225</b>		<b>0</b>	<b>3,406,225</b>	<b>0</b>	<b>3,406,225</b>	
<b>GRAND TOTAL</b>	<b>19,542,587</b>	<b>100.00</b>	<b>2,759,983</b>	<b>16,782,604</b>	<b>33,216,502</b>	<b>49,999,106</b>	<b>100.00</b>

1 Calculation of the 2014-15 Ending Fund Balance in Column D = Column A - Column C

2 Contingency adjusted for District Security - needs to complete projects in 2 years.

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**CAPITAL PROJECTS BUDGET  
PROJECTED REVENUE 2015-16  
ALL FUNDS**

REVENUES	A RAN	B PECO	C CO&DS	D TAX LEVY	E MISC	F FUEL TX	G PROP SALES	H IMPACT FEES	I OTHER	J SURTAX	K PROJ. REV.
<b>STATE SOURCES</b>											
PUBLIC EDUCATIONAL CAPITAL OUTLAY (PECO)	0	1,734,190	0	0	0	0	0	0	0	0	1,734,190
CO & DS DISTRIBUTED TO DISTRICT	0	0	565,623	0	0	0	0	0	0	0	565,623
INTEREST - CO & DS	0	0	18,771	0	0	0	0	0	0	0	18,771
SALES SURTAX	0	0	0	0	0	0	0	0	0	33,216,502	33,216,502
OTHER STATE	0	0	0	0	0	150,000	0	0	0	0	150,000
<b>TOTAL STATE</b>	<b>0</b>	<b>1,734,190</b>	<b>584,394</b>	<b>0</b>	<b>0</b>	<b>150,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>33,216,502</b>	<b>35,685,086</b>
<b>LOCAL SOURCES</b>											
SCHOOL CAPITAL OUTLAY TAX	0	0	0	47,786,259	0	0	0	0	0	0	47,786,259
CAPITAL OUTLAY TAX> 96%	0	0	0	363,375	0	0	0	0	0	0	363,375
INTEREST ON INVESTMENTS	0	0	0	100,000	0	0	0	0	0	0	100,000
IMPACT FEES	0	0	0	0	0	0	0	4,500,000	0	0	4,500,000
SALE OF PROPERTY	0	0	0	0	0	0	75,000	0	0	0	75,000
MISCELLANEOUS LOCAL	0	0	0	0	15,000	0	0	0	0	0	15,000
<b>TOTAL LOCAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,249,634</b>	<b>15,000</b>	<b>0</b>	<b>75,000</b>	<b>4,500,000</b>	<b>0</b>	<b>0</b>	<b>52,839,634</b>
<b>OTHER FINANCING SOURCES</b>											
TRANSFERS FROM OPERATING - FEDERALLY CONNECTED	0	0	0	0	0	0	0	0	2,014,995	0	2,014,995
TRANSFERS FROM FOOD SERVICE	0	0	0	0	500,000	0	0	0	0	0	500,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,014,995</b>	<b>0</b>	<b>2,514,995</b>
<b>TOTAL REVENUE &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>1,734,190</b>	<b>584,394</b>	<b>48,249,634</b>	<b>515,000</b>	<b>150,000</b>	<b>75,000</b>	<b>4,500,000</b>	<b>2,014,995</b>	<b>33,216,502</b>	<b>91,039,715</b>
<b>FUND BALANCE - JULY 1</b>											
RESTRICTED/RESERVED:											
ENCUMBRANCES	552,766	424,678	357,665	6,996,028	678,807	0	0	0	5,196	3,931,373	12,946,513
ALLOCATED TO PROJECTS,BUT NOT YET ENCUMBERED	407,915	36,172	0	4,550,946	341,875	0	677	0	0	9,445,006	14,782,591
CO&DS, FUEL TAX	0	0	0	0	0	978,358	0	0	0	0	978,358
CO&DS/TAX LEVY HELD FOR FY16	0	0	103,699	104,077	0	0	0	0	0	0	207,776
PROPERTY INSURANCE - AD VALOREM	0	0	0	4,663,623	0	0	0	0	0	0	4,663,623
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	0	0	0	0	0	0	0	0	3,406,225	3,406,225
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	0	1,304,726	0	0	1,304,726
UNRESTRICTED FUND BALANCE	0	0	0	18,545,204	33,053	0	802,882	0	0	0	19,381,139
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>960,681</b>	<b>460,850</b>	<b>461,364</b>	<b>34,859,878</b>	<b>1,053,735</b>	<b>978,358</b>	<b>803,559</b>	<b>1,304,726</b>	<b>5,196</b>	<b>16,782,604</b>	<b>57,670,951</b>
<b>GRAND TOTAL</b>	<b>960,681</b>	<b>2,195,040</b>	<b>1,045,758</b>	<b>83,109,512</b>	<b>1,568,735</b>	<b>1,128,358</b>	<b>878,559</b>	<b>5,804,726</b>	<b>2,020,191</b>	<b>49,999,106</b>	<b>148,710,666</b>

A RAN - REVENUE ANTICIPATION NOTES  
 B PECO - PUBLIC EDUCATION CAPITAL OUTLAY  
 C CO&DS - CAPITAL OUTLAY & DEBT SERVICE  
 D TAX LEVY - NON-VOTED DISTRICT SCHOOL TAX  
 E MISC - MISC LOCAL SOURCES WHICH INCLUDES FOOD & NUTRITION SERVICES TRANSFERS

F FUEL TAX  
 G PROPERTY SALES  
 H IMPACT FEES  
 I OTHER CAPITAL - INCLUDES SBE BONDS & TRANSFERS FROM GENERAL FUND  
 J SURTAX - VOTER APPROVED SALES TAX



**CAPITAL PROJECTS BUDGET  
EXPENDITURES BY OBJECT 2015-16  
ALL FUNDS**

	A	B	C	D	E	F	G	H	I	J	K
	RAN	PECO	CO&DS	TAX LEVY	MISC	FUEL TX	PROP SALES	IMPACT FEES	OTHER	SURTAX	PROJ. TOTAL
<b>EXPENDITURES:</b>											
ADA PROJECTS	0	0	0	198,374	0	0	0	0	0	0	198,374
BUILDING ENVELOPE WATER CONTROL	0	355,558	0	0	0	0	0	0	0	0	355,558
CAFETERIA PROJECTS	0	0	0	0	1,415,630	0	0	0	0	0	1,415,630
CAPITAL RENEWAL - FACILITIES	80,905	0	357,665	9,350,961	0	0	0	0	0	0	9,789,531
CODE COMPLIANCE	0	0	0	43,284	0	0	0	0	0	0	43,284
COMPUTERIZED TESTING LABS	23,467	0	0	0	0	0	0	0	0	0	23,467
CUSTODIAL EQUIPMENT	0	0	0	239,764	0	0	0	0	0	0	239,764
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	0	1,806,124	0	0	0	0	0	0	1,806,124
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	0	1,001	0	0	677	0	0	0	1,678
ENERGY CONSERVATION - FACILITIES	1,450	0	0	245,959	88,224	0	0	0	0	0	335,633
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	0	1,050,000	0	0	0	0	0	0	1,050,000
FURNITURE & EQUIPMENT REPLACEMENT	0	0	0	639,117	0	0	0	0	0	0	639,117
GROWTH MANAGEMENT	0	0	0	0	9,828	0	0	0	0	0	9,828
HVAC SYSTEM REPLACEMENT	0	0	584,394	0	0	0	0	0	0	0	584,394
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	0	0	2,100,000	0	0	0	0	0	0	2,100,000
PECO MAINTENANCE PROJECTS	0	1,560,771	0	0	0	0	0	0	0	0	1,560,771
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	0	24,493	0	0	0	0	0	0	24,493
PORTABLE RELOCATION	0	0	0	427,699	7,000	0	0	0	5,196	0	439,895
PROGRAM-RELATED FACILITY NEEDS	0	0	0	377,571	0	0	0	0	0	0	377,571
REPLACEMENT AT FAILURE	0	41,361	0	119,758	0	0	0	0	0	0	161,119
SAFETY TO LIFE	0	237,350	0	412,927	0	0	0	0	0	0	650,277
SALES SURTAX PROJECTS	0	0	0	0	0	0	0	0	0	46,592,881	46,592,881
SCHOOL BUS REPLACEMENT	0	0	0	6,027,281	0	0	0	0	0	0	6,027,281
SCHOOL INITIATED PROJECTS	0	0	0	8,188	0	0	0	0	0	0	8,188
SUNRISE STANDARD CLASSROOM	854,839	0	0	8,396	0	0	0	0	0	0	863,235
TAX LEVY > 96%	0	0	0	363,375	0	0	0	0	0	0	363,375
<b>TOTAL EXPENDITURES</b>	<b>960,681</b>	<b>2,195,040</b>	<b>942,059</b>	<b>23,444,272</b>	<b>1,520,682</b>	<b>0</b>	<b>677</b>	<b>0</b>	<b>5,196</b>	<b>46,592,881</b>	<b>75,661,488</b>
TRANSFER TO DEBT SERVICE FUND	0	0	0	36,352,336	0	0	0	0	0	0	36,352,336
<b>TOTAL EXPENDITURES AFTER TRANSFERS</b>	<b>960,681</b>	<b>2,195,040</b>	<b>942,059</b>	<b>59,796,608</b>	<b>1,520,682</b>	<b>0</b>	<b>677</b>	<b>0</b>	<b>5,196</b>	<b>46,592,881</b>	<b>112,013,824</b>
<b>RESTRICTED/RESERVED:</b>											
CO&DS, FUEL TAX	0	0	0	0	0	1,128,358	0	0	0	0	1,128,358
CO&DS/TAX LEVY HELD FOR FY16	0	0	103,699	104,077	0	0	0	0	0	0	207,776
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	0	0	0	0	0	0	0	2,014,995	0	0	2,014,995
SURTAX COLLECTIONS ABOVE PROJECTIONS	0	0	0	0	0	0	0	0	0	3,406,225	3,406,225
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	0	0	4,663,623	0	0	0	0	0	0	4,663,623
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	0	5,804,726	0	0	5,804,726
UNRESTRICTED FUND BALANCE	0	0	0	18,545,204	48,053	0	877,882	0	0	0	19,471,139
<b>TOTAL RESERVED FUND BALANCE</b>	<b>0</b>	<b>0</b>	<b>103,699</b>	<b>23,312,904</b>	<b>48,053</b>	<b>1,128,358</b>	<b>877,882</b>	<b>5,804,726</b>	<b>2,014,995</b>	<b>3,406,225</b>	<b>36,696,842</b>
<b>GRAND TOTAL</b>	<b>960,681</b>	<b>2,195,040</b>	<b>1,045,758</b>	<b>83,109,512</b>	<b>1,568,735</b>	<b>1,128,358</b>	<b>878,559</b>	<b>5,804,726</b>	<b>2,020,191</b>	<b>49,999,106</b>	<b>148,710,666</b>

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 J SURTAX - VOTER APPROVED SALES TAX

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## **INTERNAL SERVICE FUND BUDGET**

The District has established Internal Service Funds to account for the Board's self-insured insurance programs: health, workers compensation, auto liability, general liability, and all other commercial insurance policy deductibles. Revenues for the various insurance trust funds consist of District and employee premium contributions. Expenditures consist of claims payments and certain administrative costs.

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

**INTERNAL SERVICE FUNDS  
PROJECTED REVENUE**

REVENUE	2014-15		2014-15		2015-16		2014-15 AMENDED VS	
	ADOPTED	% OF	AMENDED	% OF	PROJECTED	% OF	2015-16 PROJECTED	
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL	AMOUNT	%
<b><u>MEDICAL INSURANCE</u></b>								
PREMIUMS	61,874,453	76.71	66,052,366	75.29	66,037,694	73.73	-14,672	-0.02
INTEREST	105,000	0.13	105,468	0.12	91,860	0.10	-13,608	-12.90
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>2,150,000</u>	<u>2.45</u>	<u>0</u>	<u>0.00</u>	<u>-2,150,000</u>	<u>-100.00</u>
TOTAL REVENUE	61,979,453	76.84	68,307,834	77.86	66,129,554	73.84	-2,178,280	-3.19
FUND BALANCE, JULY 1	<u>9,540,374</u>	<u>11.83</u>	<u>9,540,374</u>	<u>10.87</u>	<u>15,292,394</u>	<u>17.07</u>	<u>5,752,020</u>	<u>60.29</u>
TOTAL MEDICAL INSURANCE	71,519,827	88.67	77,848,208	88.74	81,421,948	90.91	3,573,740	4.59
<b><u>CASUALTY FUNDS</u></b>								
PREMIUMS	4,115,444	5.10	4,769,189	5.44	4,267,391	4.76	-501,798	-10.52
INTEREST	<u>37,865</u>	<u>0.05</u>	<u>126,035</u>	<u>0.14</u>	<u>108,000</u>	<u>0.12</u>	<u>-18,035</u>	<u>-14.31</u>
TOTAL REVENUE	4,153,309	5.15	4,895,224	5.58	4,375,391	4.89	-519,833	-10.62
FUND BALANCE, JULY 1	<u>4,985,019</u>	<u>6.18</u>	<u>4,985,019</u>	<u>5.68</u>	<u>3,766,117</u>	<u>4.20</u>	<u>-1,218,902</u>	<u>-24.45</u>
TOTAL CASUALTY FUNDS	9,138,328	11.33	9,880,243	11.26	8,141,508	9.09	-1,738,735	-17.60
<b>GRAND TOTAL</b>	<b>80,658,155</b>	<b>100.00</b>	<b>87,728,451</b>	<b>100.00</b>	<b>89,563,456</b>	<b>100.00</b>	<b>1,835,005</b>	<b>2.09</b>

**INTERNAL SERVICE MEDICAL FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
111 ADMINISTRATOR SALARY	79,972	0.11	79,972	0.10	79,972	0.10	49,500	0.06	-30,472	-38.10
114 ADMINISTRATOR - TERMINAL PAY	0	0.00	9,796	0.01	0	0.00	0	0.00	0	0.00
141 SUBSTITUTE	0	0.00	7,028	0.01	0	0.00	0	0.00	0	0.00
161 HOURLY SALARY	255,237	0.36	261,825	0.34	261,188	0.34	307,253	0.38	46,065	17.64
162 OTHER SUPPORT - ADT/OVT	0	0.00	3,572	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	128,895	0.18	117,440	0.15	131,629	0.17	196,629	0.24	65,000	49.38
<b>1XX SALARIES TOTAL</b>	<b>464,104</b>	<b>0.65</b>	<b>479,633</b>	<b>0.62</b>	<b>472,789</b>	<b>0.61</b>	<b>553,382</b>	<b>0.68</b>	<b>80,593</b>	<b>17.05</b>
210 RETIREMENT	34,204	0.05	34,109	0.04	34,845	0.04	40,176	0.05	5,331	15.30
220 FICA	35,504	0.05	33,026	0.04	36,168	0.05	42,334	0.05	6,165	17.05
231 LIFE INSURANCE	385	0.00	457	0.00	392	0.00	460	0.00	67	17.13
232 HOSPITALIZATION	61,697	0.09	70,515	0.09	73,708	0.09	77,024	0.09	3,317	4.50
241 WORKER COMPENSATION	2,590	0.00	3,055	0.00	2,638	0.00	3,088	0.00	450	17.05
<b>2XX BENEFITS TOTAL</b>	<b>134,380</b>	<b>0.19</b>	<b>141,162</b>	<b>0.20</b>	<b>147,751</b>	<b>0.19</b>	<b>163,081</b>	<b>0.20</b>	<b>15,330</b>	<b>10.38</b>
312 PROFESSIONAL/TECHNICAL	202,903	0.28	201,244	0.26	222,838	0.29	202,903	0.25	-19,935	-8.95
331 TRAVEL - IN COUNTY	3,000	0.00	1,230	0.00	3,000	0.00	3,000	0.00	0	0.00
332 TRAVEL - OUT OF COUNTY	8,000	0.01	1,598	0.00	8,000	0.01	8,000	0.01	0	0.00
333 TRAVEL - OUT OF STATE	5,000	0.01	1,942	0.00	5,000	0.01	5,000	0.01	0	0.00
373 POSTAGE	6,000	0.01	4,441	0.01	6,000	0.01	6,000	0.01	0	0.00
391 PRINTING	6,000	0.01	4,648	0.01	6,000	0.01	6,000	0.01	0	0.00
<b>3XX PURCHASED SERVICES TOTAL</b>	<b>230,903</b>	<b>0.32</b>	<b>215,104</b>	<b>0.28</b>	<b>250,838</b>	<b>0.32</b>	<b>230,903</b>	<b>0.28</b>	<b>-19,935</b>	<b>-7.95</b>
511 SUPPLIES	6,000	0.01	5,361	0.01	6,000	0.01	6,000	0.01	0	0.00
<b>5XX MATERIALS/SUPPLIES TOTAL</b>	<b>6,000</b>	<b>0.01</b>	<b>5,361</b>	<b>0.01</b>	<b>6,000</b>	<b>0.01</b>	<b>6,000</b>	<b>0.01</b>	<b>0</b>	<b>0.00</b>
641 FURN/FIX/EQUIP > \$1,000	2,500	0.00	0	0.00	2,500	0.00	2,500	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.00	130	0.00	2,000	0.00	2,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,000	0.00	0	0.00	3,000	0.00	3,000	0.00	0	0.00
644 COMPUTER HARDWARE < \$1,000	6,000	0.01	1,330	0.00	6,000	0.01	6,000	0.01	0	0.00
692 COMPUTER SOFTWARE < \$1,000	1,500	0.00	0	0.00	1,500	0.00	1,500	0.00	0	0.00
<b>6XX CAPITAL OUTLAY TOTAL</b>	<b>15,000</b>	<b>0.02</b>	<b>1,460</b>	<b>0.00</b>	<b>15,000</b>	<b>0.02</b>	<b>15,000</b>	<b>0.02</b>	<b>0</b>	<b>0.00</b>

**INTERNAL SERVICE MEDICAL FUND  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
	737 DUES/FEES	827,000	1.16	645,247	<u>0.83</u>	827,000	1.06	827,000	1.02	0
739 BANK CHARGES	9,409	0.01	11,678	<u>0.02</u>	11,409	0.01	12,000	0.01	591	5.18
772 CLAIMS EXPENSE	67,828,647	94.84	57,154,688	<u>73.42</u>	67,826,647	87.13	59,665,052	73.28	-8,161,595	-12.03
779 ADMINISTRATIVE FEES	<u>4,008,009</u>	<u>5.60</u>	<u>3,901,483</u>	<u>5.01</u>	<u>4,008,009</u>	<u>5.15</u>	<u>4,708,009</u>	<u>5.78</u>	<u>700,000</u>	<u>17.47</u>
7XX OTHER EXPENDITURE TOTAL	72,673,065	101.61	61,713,095	79.27	72,673,065	93.35	65,212,061	80.09	-7,461,004	-10.27
TOTAL EXPENDITURES	73,523,452	102.80	62,555,814	80.36	73,565,443	94.50	66,180,427	81.28	-7,385,017	-10.04
FUND BALANCE, JUNE 30	-2,003,625	-2.80	15,292,394	21.38	4,282,765	5.50	15,241,521	18.72	10,958,757	255.88
<b>GRAND TOTAL</b>	<b>71,519,827</b>	<b>100.00</b>	<b>77,848,208</b>	<b>100.00</b>	<b>77,848,208</b>	<b>100.00</b>	<b>81,421,948</b>	<b>100.00</b>	<b>3,573,740</b>	<b>4.59</b>

**INTERNAL SERVICE CASUALTY FUNDS  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	85,655	0.94	87,471	0.89	87,471	0.89	49,500	0.61	-37,971	-43.41
161 HOURLY SALARY	69,242	0.76	70,695	0.72	70,696	0.72	70,966	0.87	271	0.38
162 OTHER SUPPORT - ADT/OVT	0	0.00	5	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	<u>44,281</u>	<u>0.48</u>	<u>45,220</u>	<u>0.46</u>	<u>45,220</u>	<u>0.46</u>	<u>45,220</u>	<u>0.56</u>	0	<u>0.00</u>
SALARIES TOTAL	199,178	2.18	203,391	2.06	203,386	2.06	165,686	2.04	-37,700	-18.54
210 RETIREMENT	14,679	0.16	14,990	0.15	14,990	0.15	12,029	0.15	-2,961	-19.75
220 FICA	15,237	0.17	15,057	0.15	15,559	0.16	12,675	0.16	-2,884	-18.54
231 LIFE INSURANCE	165	0.00	203	0.00	168	0.00	137	0.00	-31	-18.52
232 HOSPITALIZATION	17,917	0.20	21,191	0.21	21,191	0.21	18,058	0.22	-3,133	-14.78
241 WORKER COMPENSATION	<u>1,111</u>	<u>0.01</u>	<u>1,331</u>	<u>0.01</u>	<u>1,135</u>	<u>0.01</u>	<u>925</u>	<u>0.01</u>	-210	-18.54
BENEFITS TOTAL	49,110	0.54	52,772	0.53	53,043	0.54	43,824	0.54	-9,219	-17.38
311 LEGAL SERVICES	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
312 PROFESSIONAL/TECHNICAL	27,520	0.30	21,700	0.22	32,028	0.32	27,520	0.34	-4,508	-14.07
316 MANAGED CARE ARRANGEMENT COSTS	24,622	0.27	25,911	0.26	67,802	0.69	24,622	0.30	-43,180	-63.69
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	811	0.01	811	0.01	0	0.00
332 TRAVEL - OUT OF COUNTY	2,650	0.03	0	0.00	2,650	0.03	2,650	0.03	0	0.00
371 TELEPHONE BASE	500	0.01	0	0.00	500	0.01	500	0.01	0	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
373 POSTAGE	475	0.01	0	0.00	475	0.00	475	0.01	0	0.00
376 PDA DATA	0	0.00	112	0.00	0	0.00	0	0.00	0	0.00
377 PDA VOICE/CELL	0	0.00	654	0.01	0	0.00	0	0.00	0	0.00
391 PRINTING	<u>1,250</u>	<u>0.01</u>	<u>296</u>	0.00	<u>1,522</u>	<u>0.02</u>	<u>1,250</u>	<u>0.02</u>	-272	-17.88
3XX PURCHASED SERVICES TOTAL	59,848	0.65	48,673	0.49	107,808	1.09	59,848	0.74	-47,960	-44.49
511 SUPPLIES	<u>1,284</u>	<u>0.01</u>	0	0.00	<u>1,012</u>	<u>0.01</u>	<u>1,284</u>	<u>0.02</u>	272	26.91
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.01	0	0.00	1,012	0.01	1,284	0.02	272	26.91
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
642 FURN/FIX/EQUIP < \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
643 COMPUTER HARDWARE > \$1,000	3,500	0.04	0	0.00	3,500	0.04	3,500	0.04	0	0.00
644 COMPUTER HARDWARE < \$1,000	500	0.01	289	0.00	500	0.01	500	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	<u>1,500</u>	<u>0.02</u>	0	0.00	<u>1,500</u>	<u>0.02</u>	<u>1,500</u>	<u>0.02</u>	0	<u>0.00</u>
6XX CAPITAL OUTLAY TOTAL	9,500	0.10	289	0.00	9,500	0.10	9,500	0.12	0	0.00

**INTERNAL SERVICE CASUALTY FUNDS  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
737 DUES/FEES	800	0.01	0	0.00	800	0.01	800	0.01	0	0.00
739 BANK CHARGES	15,000	0.16	12,618	0.13	15,000	0.15	15,000	0.18	0	0.00
775 WORKERS' COMPENSATION	3,549,519	38.84	4,485,565	45.40	3,611,710	36.55	3,610,454	44.35	-1,256	-0.03
776 AUTO CLAIMS	387,970	4.25	234,839	2.38	391,767	3.97	327,513	4.02	-64,254	-16.40
777 GENERAL CLAIMS	472,426	5.17	652,913	6.61	535,480	5.42	478,812	5.88	-56,668	-10.58
779 ADMINISTRATIVE FEES	86,293	0.94	83,172	0.84	83,172	0.84	86,293	1.06	3,121	3.75
780 EXCESS WORKER'S COMP. POLICY	<u>339,896</u>	<u>3.72</u>	<u>339,896</u>	<u>3.44</u>	<u>340,360</u>	<u>3.44</u>	<u>356,891</u>	<u>4.38</u>	<u>16,531</u>	<u>4.86</u>
7XX OTHER EXPENDITURES TOTAL	4,851,904	53.09	5,809,001	58.79	4,978,289	50.39	4,875,763	59.89	-102,526	-2.06
TOTAL EXPENDITURES	5,170,824	56.58	6,114,126	61.88	5,353,038	54.18	5,155,905	63.33	-197,133	-3.68
FUND BALANCE, JUNE 30	3,967,504	43.42	3,766,117	38.12	4,527,205	45.82	2,985,603	36.67	-1,541,602	-34.05
<b>GRAND TOTAL</b>	<b>9,138,328</b>	<b>100.00</b>	<b>9,880,243</b>	<b>100.00</b>	<b>9,880,243</b>	<b>100.00</b>	<b>8,141,508</b>	<b>100.00</b>	<b>-1,738,735</b>	<b>-17.60</b>



## **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 the program. Detailed information is provided on the following pages.

**ENTERPRISE FUND BUDGET  
PROJECTED REVENUE**

REVENUE	2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	FEEs	6,400,000	73.41	6,440,764	73.50	6,400,000	80.41	-40,764
MISC. LOCAL SOURCES	0	0.00	4,599	0.05	0	0.00	-4,599	-100.00
<b>TOTAL REVENUE</b>	<b>6,400,000</b>	<b>73.41</b>	<b>6,445,364</b>	<b>73.55</b>	<b>6,400,000</b>	<b>80.41</b>	<b>-45,364</b>	<b>-0.70</b>
FUND BALANCE, JULY 1	2,317,890	26.59	2,317,890	26.45	1,558,979	19.59	-758,911	-32.74
<b>GRAND TOTAL</b>	<b>8,717,890</b>	<b>100.00</b>	<b>8,763,254</b>	<b>100.00</b>	<b>7,958,979</b>	<b>100.00</b>	<b>-804,275</b>	<b>-9.18</b>

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR	21,821	0.25	22,318	0.25	22,318	0.25	22,318	0.28	0	0.00
112 ADMINISTRATOR - EXTRA DUTY PAY	0	0.00	2,574	0.03	0	0.00	0	0.00	0	0.00
132 OTHER CERTIFIED - EXTRA DUTY PAY	0	0.00	1,725	0.02	0	0.00	0	0.00	0	0.00
141 SUBSTITUTE	0	0.00	1,156	0.01	0	0.00	0	0.00	0	0.00
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	2,376	0.03	0	0.00	0	0.00	0	0.00
152 AIDE - ADT/OVT	0	0.00	93	0.00	0	0.00	0	0.00	0	0.00
161 HOURLY SALARY	1,599,034	18.34	1,559,409	17.79	1,714,054	19.56	1,734,059	21.79	20,006	1.17
162 OTHER SUPPORT - ADT/OVT	0	0.00	179,861	2.05	0	0.00	0	0.00	0	0.00
164 OTHER SUPPORT - TERMINAL PAY	0	0.00	1,139	0.01	0	0.00	0	0.00	0	0.00
165 OTHER SUPPORT - SICK LEAVE BUY BACK	0	0.00	225	0.00	0	0.00	0	0.00	0	0.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	31,485	0.36	0	0.00	0	0.00	0	0.00
181 EAP SALARY	1,379,390	15.82	1,421,425	16.22	1,455,640	16.61	1,397,013	17.55	-58,628	-4.03
182 EAP - EXTRA DUTY PAY	0	0.00	38,085	0.43	0	0.00	0	0.00	0	0.00
183 EAP - SUPPLEMENTS	0	0.00	23,000	0.26	0	0.00	0	0.00	0	0.00
184 EAP - TERMINAL PAY	0	0.00	5,449	0.06	0	0.00	0	0.00	0	0.00
<b>1XX SALARIES TOTAL</b>	<b>3,000,246</b>	<b>34.41</b>	<b>3,290,318</b>	<b>37.55</b>	<b>3,192,012</b>	<b>36.42</b>	<b>3,153,390</b>	<b>39.62</b>	<b>-38,622</b>	<b>-1.21</b>
210 RETIREMENT	207,799	2.38	245,603	2.80	224,217	2.56	221,436	2.78	-2,781	-1.24
220 FICA	212,237	2.43	240,670	2.75	229,753	2.62	223,645	2.81	-6,108	-2.66
231 LIFE INSURANCE	1,132	0.01	1,687	0.02	1,449	0.02	1,197	0.02	-252	-17.38
232 HOSPITALIZATION	272,074	3.12	340,462	3.89	364,003	4.15	326,157	4.10	-37,846	-10.40
241 WORKER COMPENSATION	15,172	0.17	21,690	0.25	16,450	0.19	15,991	0.20	-459	-2.79
242 WORKER COMPENSATION	0	0.00	16	0.00	0	0.00	0	0.00	0	0.00
243 WORKER COMPENSATION	521	0.01	656	0.01	532	0.01	532	0.01	0	0.00
244 WORKER COMPENSATION	1,820	0.02	2,089	0.02	1,807	0.02	1,910	0.02	104	5.73
<b>2XX BENEFITS TOTAL</b>	<b>710,755</b>	<b>8.15</b>	<b>852,873</b>	<b>9.73</b>	<b>838,210</b>	<b>9.57</b>	<b>790,868</b>	<b>9.94</b>	<b>-47,343</b>	<b>-5.65</b>
312 PROFESSIONAL/TECHNICAL	250,000	2.87	218,791	2.50	286,701	3.27	250,000	3.14	-36,701	-12.80
331 TRAVEL - IN-COUNTY	22,015	0.25	17,615	0.20	22,086	0.25	20,000	0.25	-2,086	-9.45
332 TRAVEL - OUT OF COUNTY	850	0.01	1,055	0.01	850	0.01	4,000	0.05	3,150	370.59
352 REPAIR - OTHER EQUIPMENT	600	0.01	1,091	0.01	800	0.01	1,200	0.02	400	50.00
355 REPAIR - GENERAL MAINTENANCE	0	0.00	0	0.00	5	0.00	0	0.00	-5	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	46,000	0.53	44,600	0.51	46,000	0.52	61,000	0.77	15,000	32.61
371 TELEPHONE BASE	5,900	0.07	4,610	0.05	5,900	0.07	5,900	0.07	0	0.00
372 TELEPHONE LONG DISTANCE	380	0.00	322	0.00	380	0.00	380	0.00	0	0.00
373 POSTAGE	450	0.01	652	0.01	878	0.01	450	0.01	-428	-48.72
374 TELEPHONE EQUIPMENT	1,200	0.01	0	0.00	1,200	0.01	0	0.00	-1,200	-100.00
377 PDA VOICE/CELL	350	0.00	149	0.00	350	0.00	350	0.00	0	-0.10
391 PRINTING	3,650	0.04	4,161	0.05	3,862	0.04	3,650	0.05	-212	-5.48
<b>3XX PURCHASED SERVICES TOTAL</b>	<b>331,395</b>	<b>3.80</b>	<b>293,046</b>	<b>3.34</b>	<b>369,012</b>	<b>4.21</b>	<b>346,930</b>	<b>4.36</b>	<b>-22,082</b>	<b>-5.98</b>

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2014-15		2014-15		2014-15		2015-16		2014-15 AMENDED VS. 2015-16 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2014-15 AMENDED VS. 2015-16 TENTATIVE	
									AMOUNT	%
450 GASOLINE	2,600	0.03	2,457	0.03	2,600	0.03	2,600	0.03	0	0.00
4XX ENERGY SERVICES TOTAL	2,600	0.03	2,457	0.03	2,600	0.03	2,600	0.03	0	0.00
511 SUPPLIES	521,238	5.98	305,146	3.48	599,282	6.84	521,238	6.55	-78,044	-13.02
544 GREASE/OIL	75	0.00	13	0.00	75	0.00	75	0.00	0	0.00
550 REPAIR PARTS	350	0.00	19	0.00	350	0.00	350	0.00	0	0.00
560 TIRES/TUBES	700	0.01	0	0.00	700	0.01	700	0.01	0	0.00
5XX SUPPLIES/MATERIALS TOTAL	522,363	5.99	305,179	3.48	600,407	6.85	522,363	6.56	-78,044	-13.00
641 FURN/FIX/EQUIP >\$1000	1,500	0.02	0	0.00	1,500	0.02	2,500	0.03	1,000	66.67
642 FURN/FIX/EQUIP <\$1000	28,000	0.32	24,880	0.28	48,250	0.55	28,000	0.35	-20,250	-41.97
643 COMPUTER HARDWARE > \$1000	2,000	0.02	0	0.00	11,588	0.13	2,000	0.03	-9,588	-82.74
644 COMPUTER HARDWARE < \$1000	30,000	0.34	37,562	0.43	60,464	0.69	30,000	0.38	-30,464	-50.38
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	8,245	0.09	9,964	0.11	0	0.00	-9,964	-100.00
692 COMPUTER SOFTWARE < \$1000	2,000	0.02	2,927	0.03	3,550	0.04	2,000	0.03	-1,550	-43.67
694 LICENSE FEES - SOFTWARE < \$1000	0	0.00	0	0.00	700	0.01	0	0.00	-700	-100.00
6XX CAPITAL OUTLAY TOTAL	63,500	0.73	73,614	0.84	136,017	1.55	64,500	0.81	-71,517	-52.58
737 DUES/FEES	5,000	0.06	9,025	0.10	9,136	0.10	5,000	0.06	-4,136	-45.27
739 BANK CHARGES	6,500	0.07	5,175	0.06	6,500	0.07	6,500	0.08	0	0.00
785 DEPRECIATION	0	0.00	19,428	0.22	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	10,000	0.11	54,127	0.62	10,900	0.12	10,000	0.13	-900	-8.26
7XX OTHER EXPENSES TOTAL	21,500	0.25	87,755	1.00	26,536	0.30	21,500	0.27	-5,036	-18.98
TOTAL EXPENDITURES	4,652,359	53.37	4,905,240	55.98	5,164,794	58.94	4,902,150	61.59	-262,643	-5.09
TRANSFER TO OPERATING FUND	2,299,035	26.37	2,299,035	26.23	2,299,035	26.23	2,299,035	28.89	0	0.00
TOTAL EXPENDITURES AND TRANSFERS	6,951,394	79.74	7,204,275	82.21	7,463,829	85.17	7,201,185	90.48	-262,643	-3.52
FUND BALANCE, JUNE 30	1,766,496	20.26	1,558,979	17.79	1,299,426	14.83	757,794	9.52	-541,632	-41.68
<b>GRAND TOTAL</b>	<b>8,717,890</b>	<b>100.00</b>	<b>8,763,254</b>	<b>100.00</b>	<b>8,763,254</b>	<b>100.00</b>	<b>7,958,979</b>	<b>100.00</b>	<b>-804,275</b>	<b>-9.18</b>

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## APPENDIX

### TERMINOLOGY

#### Ad Valorem Taxes

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

#### Beginning Balance

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

#### Ending Balance

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

#### Expenditures

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

#### Florida Education Finance Program (FEFP) Funding Formula

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

#### FTE Dollars

FTE Dollars = WFTE x BSA x DCD + Various Allocations – RLE.

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

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

#### Full-Time Equivalent (FTE) Student

For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 180 days = 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 180 days = 720 hours).

#### Function

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

#### Fund

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

#### Just Value

The market value established by the Property Appraiser for all real and tangible properties within the district.

### Lapse Factor

The labor savings due to the time lapse between the day an employee leaves a job and the 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 \$4.37 million, which is utilized in budgeting for other line items.

### Membership

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

### Object

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

### PECO

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

### Recalibration

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

### Program Category

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

### Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.027 mills in ad valorem taxes. This includes the Prior Period Funding Adjustment Millage of 0.003.

$RLE = \text{assessed value of non-exempt properties} \times 96\% \times 0.005027$

### Revenue

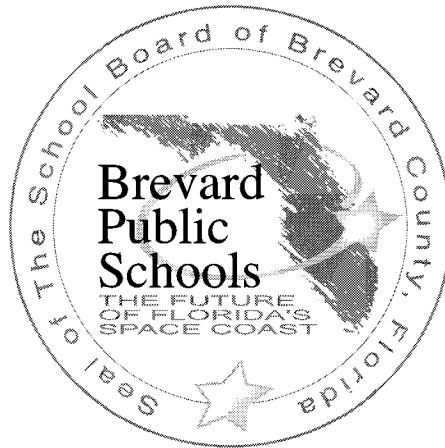
Funds received which are used to operate a system of schools within the district. Sources of revenue are usually categorized into three types: federal, state and local.

### Weighted FTE (WFTE)

Categories of students are weighted for funding purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.258.

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## Non-Discrimination Notice

The School Board of Brevard County strictly prohibits discrimination on the basis of sex including sexual harassment, gender, race, color, religion, national origin, genetic information, disability, marital status, age, or any other factors protected under applicable federal, state, or local law. This notice applies to all educational programs, activities, or employment practices/procedures of the School Board of Brevard County. The School Board of Brevard County is in compliance with the Americans with Disabilities Act of 1990 (ADA) and the Amendment Act of 2008 (ADAA), the Florida Education Equity Act of 1984, Age Discrimination Act of 1967 and Section 504 of the Rehabilitation Act of 1973, Civil Rights Act of 1964 including: Title II, Title VI, and Title VII, United States Education Amendments of 1972 - Title IX, Age Discrimination in Employment Act (ADEA), Individuals with Disabilities Act (IDEA), and the Boy Scouts of America Equal Access Act.

Students, parents, or the public with inquiries regarding this non-discrimination policy are encouraged to review Board Policy 2260 - Nondiscrimination and Access to Equal Educational Opportunity and Board Policy 5517 - Harassment. Students, parents, or the public with questions or wish to file a grievance may contact their school administrator directly or if there is an issue in doing this, you may contact:

Student/Public Equity Mr. Robin L. Novelli Dir. High School Programs 2700 Judge Fran Jamieson Way Melbourne, FL 32940 (321) 631-1911, Ext. 310 Novelli.Robin@Brevardschools.org	Exceptional Education/504 Equity Dr. Patricia Fontan Dir. Exceptional Student Education 2700 Judge Fran Jamieson Way Melbourne, FL 32940 (321) 631-1911 Ext. 505 Fontan.Patricia@Brevardschools.org
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Employees or job applicants with inquiries regarding this non-discrimination policy are encouraged to review Board Policy 3362 - Anti-Harassment. Employees or job applicants with questions or wish to file a grievance may contact their school/department administrator or if there is an issue in doing this, you may contact:

Employee/Job Applicant Equity  
Mr. James C. Hickey IV  
Dir. Human Resources & Labor Rel.  
2700 Judge Fran Jamieson Way  
Melbourne, FL 32940  
(321) 631-1911 Ext. 265  
Hickey.Jim@brevardschools.org

Reasonable accommodations are available for persons with disabilities to complete the application and/or interview process. Applicants/Individuals with disabilities requesting accommodations under the Americans with Disabilities Act (ADA) may contact the Employee/Job Applicant Equity Coordinator for assistance. All policies and procedures of the School Board of Brevard County as indicated above can be located on the World Wide Web at the following web address: <http://www.neola.com/brevardco-fl/>. This Publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, braille or audiotape. Telephone or written request should include your name, address, and telephone number. Requests should be made to Kim Parker, Exceptional Education Projects, (321) 633-1000, ext. 535, at least two (2) weeks prior to the time you need the publication.