



2004-05

**ADOPTED TENTATIVE BUDGET  
ALL FUNDS**

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

**September 9, 2004**



# **SCHOOL BOARD OF BREVARD COUNTY**

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

## **SUPERINTENDENT**

Dr. Richard A. DiPatri

## **SCHOOL BOARD MEMBERS**

Rich Wilson, Chairman

Robert Jordan, Vice Chairman

Bea Fowler

Larry Hughes

Janice Kershaw

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**TENTATIVE BUDGET  
2003-04 versus 2004-05**

FUND	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	431,473,268	463,992,725	32,519,457	7.54
SPECIAL REVENUE	68,081,276	70,251,904	2,170,628	3.19
DEBT SERVICE	18,925,853	22,331,164	3,405,311	17.99
CAPITAL OUTLAY	<u>137,342,491</u>	<u>181,885,750</u>	<u>44,543,259</u>	<u>32.43</u>
SUB TOTAL	655,822,888	738,461,543	82,638,655	12.60
LESS TRANSFERS	<u>13,869,751</u>	<u>17,183,872</u>	<u>3,314,121</u>	<u>23.89</u>
<b>TOTAL</b>	<b>641,953,137</b>	<b>721,277,671</b>	<b>79,324,534</b>	<b>12.36</b>
INTERNAL SERVICE	66,316,716	75,066,418	8,749,702	13.19
ENTERPRISE	7,314,270	8,014,963	700,693	9.58

	ACTUAL 2003-04 MILLAGE	PROPOSED 2004-05 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.722	5.529	-0.193	-3.37
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.173	0.155	-0.018	-10.40
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
<b>TOTAL</b>	<b>8.405</b>	<b>8.194</b>	<b>-0.211</b>	<b>-2.51</b>

**SCHOOL BOARD OF BREVARD COUNTY  
BUDGET SUMMARY  
2004-2005**

**BUDGET - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
<b>REVENUES</b>							
Federal Sources	2,372,568	49,038,475	0	0	51,411,043	0	0
State Sources	276,783,328	444,650	2,358,250	8,638,798	288,225,026	0	0
Local Sources	151,634,127	13,553,903	86,000	48,552,695	213,826,725	56,431,354	6,141,397
<b>TOTAL REVENUES</b>	<b>430,790,023</b>	<b>63,037,028</b>	<b>2,444,250</b>	<b>57,191,493</b>	<b>553,462,794</b>	<b>56,431,354</b>	<b>6,141,397</b>
Transfers In	0	0	17,183,872	0	17,183,872	0	0
Nonrevenue Sources	0	0	0	83,630,000	83,630,000	0	0
Fund Balance - July 1, 2004	33,202,702	7,214,876	2,703,042	41,064,257	84,184,877	18,635,064	1,873,566
<b>TOTAL REVENUES AND BALANCES</b>	<b>463,992,725</b>	<b>70,251,904</b>	<b>22,331,164</b>	<b>181,885,750</b>	<b>738,461,543</b>	<b>75,066,418</b>	<b>8,014,963</b>
<b>EXPENDITURES</b>							
Instruction	256,835,229	19,679,783	0	0	276,515,012	0	0
Pupil Personnel Services	12,598,028	5,304,011	0	0	17,902,039	0	0
Instructional Media Services	10,570,854	694,089	0	0	11,264,943	0	0
Instructional & Curriculum Development	6,176,701	6,214,081	0	0	12,390,782	0	0
Instructional Staff Training	1,463,877	3,214,155	0	0	4,678,032	0	0
Board of Education	934,892	0	0	0	934,892	0	0
General Administration	1,753,114	799,060	0	0	2,552,174	0	0
School Administration	30,611,017	20,938	0	0	30,631,955	0	0
Facilities Acquisition Construction	773,495	0	0	142,398,859	143,172,354	0	0
Fiscal Services	2,019,729	0	0	0	2,019,729	0	0
Food Services	0	25,312,287	0	0	25,312,287	0	0
Central Services	9,528,337	623,600	0	0	10,151,937	53,402,885	0
Pupil Transportation Services	15,760,346	1,173,024	0	0	16,933,370	0	0
Operation of Plant	40,360,279	2,000	0	0	40,362,279	0	0
Maintenance of Plant	2,812,667	0	0	0	2,812,667	0	0
Community Services	14,831	0	0	0	14,831	0	6,220,539
Debt Service	550,000	0	19,512,638	13,611,800	33,674,438	0	0
<b>TOTAL EXPENDITURES</b>	<b>392,763,395</b>	<b>63,037,028</b>	<b>19,512,638</b>	<b>156,010,659</b>	<b>631,323,720</b>	<b>53,402,885</b>	<b>6,220,539</b>
Transfers Out	0	0	0	17,183,872	17,183,872	0	0
Reserved Fund Balance	71,229,330	99,739	2,818,526	7,793,060	81,940,655	0	0
Unreserved Fund Balance	0	7,115,137	0	898,159	8,013,296	21,663,533	1,794,424
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<b>463,992,725</b>	<b>70,251,904</b>	<b>22,331,164</b>	<b>181,885,750</b>	<b>738,461,543</b>	<b>75,066,418</b>	<b>8,014,963</b>

## 2004-05 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2003-04	2004-05	NUMBER	PERCENT
<b>TAX INFORMATION:</b>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.722	5.529	-0.193	-3.37
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.173	0.155	-0.018	-10.40
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	8.405	8.194	-0.211	-2.51
TAX ROLL (NON-EXEMPT)	\$22,087,435,919	\$25,185,628,802	\$3,098,192,883	14.03
VALUE OF 1.000 MILL	\$20,983,064	\$23,926,347	\$2,943,283	14.03
<b>STUDENT DATA, including charter schools:</b>				
MEMBERSHIP	73,912	75,379	1,467	1.98
UNWEIGHTED FTE (FTE)*	72,355.17	74,142.32	1,787.15	2.47
WEIGHTED FTE (WFTE)*	79,357.96	82,133.24	2,775.28	3.50
<b>OPERATING FUND ONLY:</b>				
REVENUE/TRANSFERS	\$402,310,792	\$430,790,023	\$28,479,231	7.08
BEGINNING BALANCES	<u>\$29,162,476</u>	<u>\$33,202,702</u>	<u>\$4,040,226</u>	<u>13.85</u>
TOTAL AVAILABLE FUNDS	\$431,473,268	\$463,992,725	\$32,519,457	7.54
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,963.27	\$6,258.14	\$294.87	4.94
AVAILABLE FUNDS PER WEIGHTED FTE	\$5,437.05	\$5,649.27	\$212.22	3.90
<b>ADDITIONAL INFORMATION:</b>				
BASE STUDENT ALLOCATION (BSA)	\$3,630.03	\$3,670.26	\$40.23	1.11
DISTRICT COST DIFFERENTIAL (DCD)	0.9699	0.9755	0.0056	0.58
STATE CATEGORICAL FUNDS	\$73,013,876	\$85,548,681	\$12,534,805	17.17
CATEGORICALS AS % OF STATE DOLLARS	28.26%	30.91%	2.65%	9.38

**2004-05 HIGHLIGHTS**  
**CHANGES IN PERSONNEL**

	ACTUAL 2003-04	PROJECTED 2004-05	DIFFERENCE	
			UNITS	PERCENT
<b><u>SCHOOLS</u></b>				
CLASSROOM TEACHERS	4,659.02	4,860.64	201.62	4.33
OTHER TEACHERS	249.88	255.20	5.32	2.13
INSTRUCTIONAL SUPPORT	34.00	34.00	0.00	0.00
ADMINISTRATIVE	225.50	228.00	2.50	1.11
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,090.86</u>	<u>3,110.37</u>	<u>19.51</u>	<u>0.63</u>
TOTAL FOR SCHOOLS	8,260.26	8,489.21	228.95	2.77
<b><u>DEPARTMENTS</u></b>				
ADMINISTRATIVE	37.00	38.00	1.00	2.70
SUPPORT SERVICES	312.15	<u>316.15</u>	<u>4.00</u>	<u>1.28</u>
TOTAL FOR DEPARTMENTS (does not include board members)	349.15	354.15	5.00	1.43
DISTRICT TOTAL:	8,609.41	8,843.36	233.95	2.72

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.  
This represents a savings of approximately \$3.7 million, which has been utilized in budgeting for other line items.

# PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	ACTUAL Alloc Units 2003-2004	PROJECTED Alloc Units 2004-2005	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	4,474.98	4,676.90	201.92	52.89%
Staffing Specialist	34.00	34.00	0.00	0.38%
Resource Teachers	78.00	80.00	2.00	0.90%
Adult Ed Resource Teachers	6.34	6.34	0.00	0.07%
Adult Ed Teachers	65.70	63.40	-2.30	0.72%
<b>SUB-TOTAL</b>	<b>4,659.02</b>	<b>4,860.64</b>	<b>201.62</b>	<b>54.96%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>				
Guidance	153.60	159.20	5.60	1.80%
Media Specialists	96.28	96.00	-0.28	1.09%
<b>SUB-TOTAL</b>	<b>249.88</b>	<b>255.20</b>	<b>5.32</b>	<b>2.89%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
Psychologists	29.00	29.00	0.00	0.33%
Child Find Specialists	5.00	5.00	0.00	0.06%
<b>SUB-TOTAL</b>	<b>34.00</b>	<b>34.00</b>	<b>0.00</b>	<b>0.38%</b>
<b>ADMINISTRATIVE</b>				
Principals	83.00	83.00	0.00	0.94%
Assistant Principals/12 month	48.00	50.00	2.00	0.57%
Assistant Principal/Dean-10 month	43.00	41.00	-2.00	0.46%
Assistant Principals Elem/10 month	51.50	54.00	2.50	0.61%
<b>SUB-TOTAL</b>	<b>225.50</b>	<b>228.00</b>	<b>2.50</b>	<b>2.58%</b>
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%



<b>SUPPORT SERVICES</b>				
Paraprofessionals	750.74	741.47	-9.27	8.38%
Bus Drivers/Attendants	331.06	341.06	10.00	3.86%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.03%
Behavior Analyst-EAP	16.00	16.00	0.00	0.18%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	30.50	32.50	2.00	0.37%
Cafeteria	480.08	494.61	14.53	5.59%
Custodial	626.59	632.82	6.23	7.16%
Class Crafts and Services	245.80	245.80	0.00	2.78%
Clerical	449.25	444.25	-5.00	5.02%
Child Care Coord/Asst	156.84	157.86	1.02	1.79%
<b>SUB-TOTAL</b>	<b>3,090.86</b>	<b>3,110.37</b>	<b>19.51</b>	<b>35.17%</b>
<b>SCHOOLS TOTAL</b>	<b>8,260.26</b>	<b>8,489.21</b>	<b>228.95</b>	<b>96.00%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL Alloco Units 2003-2004</b>	<b>PROJECTED Alloco Units 2004-2005</b>	<b>Difference</b>	<b>Percent of Total</b>
<b>ADMINISTRATIVE</b>				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	7.00	7.00	0.00	0.08%
Area Superintendents	4.00	4.00	0.00	0.05%
Directors/Managers/Coordinators	25.00	26.00	1.00	0.29%
<b>SUB-TOTAL</b>	<b>37.00</b>	<b>38.00</b>	<b>1.00</b>	<b>0.43%</b>
<b>SUPPORT SERVICES</b>				
Executive/Administrative/Professional	112.00	111.00	-1.00	1.26%
Cafeteria	4.88	4.88	0.00	0.06%
Clerical	167.00	172.00	5.00	1.94%
Classified Crafts and Services	28.27	28.27	0.00	0.32%
<b>SUB-TOTAL</b>	<b>312.15</b>	<b>316.15</b>	<b>4.00</b>	<b>3.57%</b>
<b>NON-SCHOOL TOTAL</b>	<b>349.15 *</b>	<b>354.15 *</b>	<b>5.00</b>	<b>4.00%</b>
<b>DISTRICT TOTALS</b>	<b>8,609.41</b>	<b>8,843.36</b>	<b>233.95</b>	<b>100.00%</b>

Source: Personnel Manpower Control Data

\*Department totals do not include Board Members

09/04/2004

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2003-04 ADOPTED REVENUE	2003-04 AMENDED REVENUE	2004-05 PROJECTED REVENUE	2003-04 AMENDED VS 2004-05 PROJECTED	
				AMOUNT	%
<b>FEDERAL SOURCES</b>					
3121 IMPACT AID	1,472,568	1,919,961	1,472,568	-447,393	-23.30
3202 MEDICAID REIMBURSEMENT	<u>900,000</u>	<u>413,188</u>	<u>900,000</u>	<u>486,812</u>	<u>117.82</u>
TOTAL FEDERAL	2,372,568	2,333,149	2,372,568	39,419	1.69
<b>STATE SOURCES</b>					
3310 F.E.F.P.	158,974,680	156,621,083	161,776,037	5,154,954	3.29
3310 SAFE SCHOOLS	1,981,624	1,983,021	1,983,515	494	0.02
3310 SUPPLEMENTAL INSTRUCTION	21,075,614	21,075,614	21,075,614	0	0.00
3310 ESE GUARANTEED ALLOCATION	28,500,336	28,500,336	29,258,610	758,274	2.66
3310 SUMMER READING	706,728	706,728	709,514	2,786	0.39
3315 WORKFORCE DEVELOPMENT	2,675,730	2,675,730	2,764,031	88,301	3.30
3318 ADULTS WITH DISABILITIES	600,064	600,064	600,064	0	0.00
3323 C.O. & D.S.	38,193	38,954	38,954	0	0.00
3334 FL TEACHER LEAD PROGRAM	455,125	455,125	467,450	12,325	2.71
3336 INSTRUCTIONAL MATERIALS	6,209,746	6,276,181	6,636,010	359,829	5.73
3343 STATE LICENSE TAX	200,000	238,323	200,000	-38,323	-16.08
3344 LOTTERY ENHANCEMENT	3,370,067	3,435,656	2,869,692	-565,964	-16.47
3354 TRANSPORTATION	10,851,473	10,865,496	11,142,499	277,003	2.55
3355 CLASS SIZE REDUCTION	12,748,601	12,846,988	27,116,873	14,269,885	111.08
3361 SCHOOL RECOGNITION	5,916,279	6,102,037	6,714,130	612,093	10.03
3372 PREKINDERGARTEN	125,317	125,317	125,317	0	0.00
3375 PUBLIC SCHOOL TECHNOLOGY	1,410,426	1,405,371	1,415,462	10,091	0.72
3376 TEACHER TRAINING	1,016,988	1,018,995	1,020,648	1,653	0.16
3397 CHARTER SCHOOL CAPITAL OUTLAY	868,908	750,744	868,908	118,164	15.74
3399 MISCELLANEOUS STATE	<u>0</u>	<u>2,651,854</u>	<u>0</u>	<u>-2,651,854</u>	<u>-100.00</u>
TOTAL STATE	257,725,899	258,373,617	276,783,328	18,409,711	7.13

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2003-04 ADOPTED REVENUE	2003-04 AMENDED REVENUE	2004-05 PROJECTED REVENUE	2003-04 AMENDED VS 2004-05 PROJECTED	
				AMOUNT	%
<b>LOCAL SOURCES</b>					
341X AD VALOREM	133,102,833	137,258,957	148,199,796	10,940,839	7.97
3425 RENT	145,000	58,166	145,000	86,834	149.29
343X INCOME/INVESTMENTS	850,000	998,971	850,000	-148,971	-14.91
346X ADULT STUDENT FEES	96,000	262,315	96,000	-166,315	-63.40
347X OTHER STUDENT FEES	100,000	364,035	130,000	-234,035	-64.29
3494 FEDERAL-INDIRECT	770,130	787,480	802,294	14,814	1.88
3499 FOOD SERVICE-INDIRECT	274,664	318,963	320,000	1,037	0.33
349X MISCELLANEOUS LOCAL	<u>1,091,037</u>	<u>1,555,137</u>	<u>1,091,037</u>	<u>-464,100</u>	<u>-29.84</u>
TOTAL LOCAL	136,429,664	141,604,025	151,634,127	10,030,102	7.08
TOTAL REVENUE	396,528,131	402,310,792	430,790,023	28,479,232	7.08
FUND BALANCE JULY 1:					
RESERVED	29,162,476	29,162,476	33,202,702	4,040,226	13.85
UNRESERVED	0	0	0	0	0.00
	29,162,476	29,162,476	33,202,702	4,040,226	13.85
<b>GRAND TOTAL</b>	<b>425,690,607</b>	<b>431,473,268</b>	<b>463,992,725</b>	<b>32,519,457</b>	<b>7.54</b>

## FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2003-04	PROJECTED 2004-05	DIFFERENCE	% CHANGE
FTE	72,355.17	74,142.32	1,787.15	2.47
WEIGHTED FTE	79,357.96	82,133.24	2,775.28	3.50
BASE STUDENT ALLOCATION	\$3,630.03	\$3,670.26	\$40.23	1.11
DISTRICT COST DIFFERENTIAL	0.9699	0.9755	0.0056	0.58
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$279,400,816	\$294,064,812	\$14,663,996	5.25
SAFE SCHOOLS	\$1,983,021	\$1,983,515	\$494	0.02
ESE GUARANTEED ALLOCATION	\$28,500,336	\$29,258,610	\$758,274	2.66
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,075,614	\$21,075,614	\$0	0.00
SUMMER READING	\$706,728	\$709,514	\$2,786	0.39
GROSS STATE AND LOCAL FEFP	\$331,666,515	\$347,092,065	\$15,425,550	4.65
REQUIRED LOCAL EFFORT/FEES	-\$120,065,093	-\$132,288,775	-\$12,223,682	10.18
GROSS STATE FEFP	\$211,601,422	\$214,803,290	\$3,201,868	1.51
PRIOR YEAR ADJUSTMENT	\$4,252	\$0	-\$4,252	-100.00
STATEWIDE PRORATION	-\$646,239	\$0	\$646,239	-100.00
MCKAY SCHOLARSHIPS	-\$2,482,549	\$0	\$2,482,549	-100.00
OPPORTUNITY SCHOLARSHIPS	\$0	\$0	\$0	0.00
NET STATE DOLLARS	\$208,476,886	\$214,803,290	\$6,326,404	3.03

## ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2003-04	PROJECTED 2004-05	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$22,087,435,919	\$25,185,628,802	\$3,098,192,883	14.03
95% OF VALUE	\$20,983,064,123	\$23,926,347,362	\$2,943,283,239	14.03
REQUIRED LOCAL EFFORT	\$120,065,093	\$132,288,775	\$12,223,682	10.18
LOCAL TAX DOLLARS - DISCRETIONARY	\$10,701,363	\$12,202,437	\$1,501,074	14.03
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$3,630,070	\$3,708,584	\$78,514	2.16
TOTAL LOCAL TAXES	\$134,396,526	\$148,199,796	\$13,803,270	10.27
VALUE OF 1 MILL	\$20,983,064	\$23,926,347	\$2,943,283	14.03

2003-04 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 5/04

2004-05 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/04

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS. 2004-05 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	17,193,045	17,446,259	18,692,059	17,367,687	-1,324,371	-7.09
121 TEACHER SALARY	174,991,995	186,753,164	188,651,024	186,237,572	-2,413,452	-1.28
123 SUPPLEMENTS	2,741,019	3,275,269	3,183,547	2,948,813	-234,734	-7.37
141 SUBSTITUTE SALARY	2,929,747	3,030,678	2,675,091	4,152,191	1,477,100	55.22
161 HOURLY SALARY	39,023,425	41,757,832	41,920,275	42,481,843	561,568	1.34
171 SCHOOL BOARD SALARY	165,885	173,349	165,885	170,860	4,975	3.00
181 EAP SALARY	5,048,908	6,119,342	5,297,832	6,403,625	1,105,793	20.87
191 TEMPORARY SALARY	<u>116,036</u>	<u>86,656</u>	<u>123,255</u>	<u>148,870</u>	<u>25,615</u>	<u>20.78</u>
1XX SALARIES TOTAL	242,210,061	258,642,548	260,708,968	259,911,461	-797,507	-0.31
210 RETIREMENT	17,657,804	18,472,028	18,137,681	18,890,615	752,934	4.15
220 FICA	17,968,748	18,430,426	18,646,643	19,418,265	771,623	4.14
231 LIFE INSURANCE	487,000	494,721	509,832	509,417	-415	-0.08
232 HOSPITALIZATION	34,477,823	28,893,333	33,832,797	36,587,968	2,755,170	8.14
236 OPT-OUT	916,588	977,637	1,004,201	881,861	-122,339	-12.18
237 VISION	351,114	383,268	352,731	385,821	33,090	9.38
238 125 CREDIT	1,473,341	1,231,214	1,474,421	1,412,278	-62,143	-4.21
241 WORK. COMP. - GENERAL	2,076,623	4,871,011	3,938,572	2,318,546	-1,620,026	-41.13
242 WORK. COMP. - BUS DRIVER	369,869	433,402	382,863	544,282	161,419	42.16
243 WORK. COMP. - MAINTENANCE	858,905	912,219	888,517	928,043	39,527	4.45
244 WORK. COMP. - CAFETERIA	0	425	0	2,514	2,514	0.00
250 UNEMPLOYMENT	<u>250,000</u>	<u>203,978</u>	<u>250,000</u>	<u>275,000</u>	<u>25,000</u>	<u>10.00</u>
2XX FRINGE TOTAL	76,887,814	75,303,662	79,418,258	82,154,612	2,736,354	3.45
311 LEGAL SERVICES	232,903	373,192	405,903	232,903	-173,000	-42.62
312 PROFESSIONAL/TECHNICAL	7,885,036	18,504,823	21,383,431	9,303,005	-12,080,426	-56.49
314 MEDICAL TESTS	51,000	108,183	119,083	79,250	-39,833	-33.45
315 REIMBURSE TUITION AND BOOKS	8,000	9,202	8,083	8,000	-83	-1.02
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	3,048,523	3,021,850	3,048,523	2,770,563	-277,960	-9.12
323 LIABILITY INSURANCE	597,319	1,997,319	1,997,319	658,354	-1,338,965	-67.04
324 FIDELITY BOND INSURANCE	5,871	5,171	5,271	25,700	20,429	387.57
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	296,648	116,277	206,937	209,443	2,506	1.21
332 TRAVEL - OUT-OF-COUNTY	401,668	492,733	717,422	569,914	-147,508	-20.56

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS. 2004-05 TENTATIVE	
					AMOUNT	%
351 REPAIR - INSTRUCTIONAL	39,400	53,302	89,445	40,387	-49,058	-54.85
352 REPAIR - NON-INSTRUCTIONAL	355,732	110,357	269,942	383,251	113,309	41.98
353 MAINFRAME MAINTENANCE	131,000	175,213	206,691	185,000	-21,691	-10.49
354 SPECIALIZED SERVICES	193,081	874,518	248,888	270,500	21,612	8.68
360 RENTALS	1,320,697	1,865,755	1,594,732	1,458,917	-135,815	-8.52
361 SOFTWARE RENTAL	171,974	110,097	159,811	186,974	27,163	17.00
363 HARDWARE LEASE	120,000	60,275	81,987	120,000	38,013	46.36
371 TELEPHONE BASE	569,378	1,072,542	221,050	660,079	439,029	198.61
372 TELEPHONE LONG DISTANCE	52,493	41,272	66,210	76,251	10,041	15.16
373 POSTAGE	250,840	237,156	296,290	248,057	-48,233	-16.28
374 TELEPHONE EQUIPMENT	401,837	526,918	678,626	408,354	-270,272	-39.83
384 WATER	774,819	588,442	1,143,647	763,224	-380,423	-33.26
385 REFUSE	674,614	503,719	1,030,412	713,087	-317,325	-30.80
386 RECYCLING	35,000	63,924	15,284	35,000	19,716	128.99
387 SEWER	1,125,823	798,801	1,480,374	975,306	-505,068	-34.12
388 LANDFILL	399,139	372,137	389,897	419,269	29,372	7.53
391 PRINTING	449,101	468,994	545,371	477,288	-68,083	-12.48
393 DRY CLEANING	2,000	4,627	4,637	3,000	-1,637	-35.30
394 LINEN SERVICE	17,000	54,252	72,260	47,850	-24,410	-33.78
395 PEST CONTROL	313,263	246,845	285,523	245,811	-39,712	-13.91
397 ISOLATED TRANSPORTATION	8,000	1,549	8,000	8,000	0	0.00
399 PRINTING CHARGE-BACK	<u>-475,000</u>	<u>-592,256</u>	<u>-475,000</u>	<u>-475,000</u>	<u>0</u>	<u>0.00</u>
<b>3XX PURCHASED SERVICES TOTAL</b>	<b>19,784,425</b>	<b>32,594,457</b>	<b>36,633,312</b>	<b>21,435,003</b>	<b>-15,198,309</b>	<b>-41.49</b>
410 NATURAL GAS	148,192	154,562	82,319	142,386	60,067	72.97
420 BOTTLED GAS	55,404	68,888	14,962	56,765	41,803	279.40
430 ELECTRICITY	9,397,962	9,534,155	10,521,353	9,476,520	-1,044,833	-9.93
440 FUEL OIL	14,504	11,787	71,179	17,705	-53,474	-75.13
450 GASOLINE	195,500	228,247	236,104	195,844	-40,260	-17.05
460 DIESEL	<u>900,000</u>	<u>849,424</u>	<u>1,042,852</u>	<u>900,000</u>	<u>-142,852</u>	<u>-13.70</u>
<b>4XX ENERGY SERVICES TOTAL</b>	<b>10,711,562</b>	<b>10,847,063</b>	<b>11,968,769</b>	<b>10,789,220</b>	<b>-1,179,549</b>	<b>-9.86</b>
511 SUPPLIES	5,570,521	6,339,110	7,545,352	6,399,419	-1,145,933	-15.19
515 FINANCIAL PROCESSING SUPPORT	22,000	22,488	22,488	22,000	-488	-2.17
516 INSTRUCTIONAL PROC. SUPPORT	21,800	15,822	16,475	25,800	9,325	56.60
521 NON-STATE ADOPTED TEXTBOOKS	2,860,342	1,228,728	2,423,937	3,334,005	910,068	37.55

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS. 2004-05 TENTATIVE	
					AMOUNT	%
522 STATE ADOPTED TEXTBOOKS	2,849,241	3,941,063	7,059,129	3,322,905	-3,736,224	-52.93
530 PERIODICALS	56,500	143,005	160,304	54,250	-106,054	-66.16
544 GREASE/OIL	21,300	36,860	37,800	26,605	-11,195	-29.62
550 REPAIR PARTS	523,404	541,514	514,970	524,136	9,166	1.78
560 TIRES/TUBES	152,904	160,767	160,239	153,016	-7,223	-4.51
594 UNIFORMS	96,550	196,306	395,824	103,100	-292,724	-73.95
5XX SUPPLIES/MATERIALS TOTAL	12,174,562	12,625,663	18,336,517	13,965,236	-4,371,281	-23.84
612 LIBRARY BOOKS -REPLACEMENT	499,885	511,925	632,933	534,038	-98,895	-15.62
621 A/V MATERIALS > \$750	38,155	8,620	26,745	52,430	25,685	96.04
622 A/V MATERIALS < \$750	40,937	133,019	172,147	59,232	-112,915	-65.59
631 NEW CONSTRUCTION - CONTRACTED OUT	0	151,188	151,188	0	-151,188	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	81,582	20,093	0	-20,093	-100.00
635 NEW CONSTRUCTION - SURVEY TEST	0	2,995	93,787	0	-93,787	-100.00
636 NEW CONSTRUCTION - ADMINISTRATION	0	0	3,319	0	-3,319	-100.00
641 FURN/FIXT/EQUIP > \$750	586,056	717,416	1,204,365	634,239	-570,126	-47.34
642 FURN/FIXT/EQUIP < \$750	254,203	1,236,272	1,618,341	342,107	-1,276,234	-78.86
643 COMPUTER HARDWARE > \$750	342,336	1,604,132	2,039,545	374,420	-1,665,125	-81.64
644 COMPUTER HARDWARE < \$750	138,754	706,718	796,432	140,142	-656,290	-82.40
651 SCHOOL BUSES	0	0	73,000	0	-73,000	-100.00
652 OTHER VEHICLES	186,000	553,151	578,815	474,615	-104,200	-18.00
671 SITE IMPROVEMENT - CONTRACTED	0	123,177	124,086	0	-124,086	-100.00
681 REMODEL - CONTRACTED	0	257,409	391,388	0	-391,388	-100.00
682 REMODEL - IN-HOUSE	73,183	2,768	3,268	73,183	69,915	2,139.38
684 REMODEL - PROF FEES	0	5,866	6,000	0	-6,000	-100.00
691 COMPUTER SOFTWARE > \$750	185,949	232,720	391,570	183,157	-208,413	-53.23
692 COMPUTER SOFTWARE < \$750	76,155	229,643	342,178	90,445	-251,733	-73.57
6XX CAPITAL OUTLAY TOTAL	2,421,613	6,558,601	8,669,201	2,958,008	-5,711,193	-65.88
710 DEBT SERVICE - PRINCIPAL PAYMENTS	18,850	0	0	0	0	0.00
720 DEBT SERVICE - INTEREST PAYMENTS	3,700	0	0	0	0	0.00
729 TAN INTEREST	500,000	595,333	595,333	500,000	-95,333	-16.01
730 DEBT SERVICE FEES	50,000	59,645	59,645	50,000	-9,645	-16.17
737 DUES/FEES	417,587	646,800	858,205	542,344	-315,861	-36.80
738 FINGERPRINT FEES PAID	110,000	41,557	90,572	110,000	19,428	21.45
739 FISCAL BANK CHARGES	45,000	44,832	65,000	45,000	-20,000	-30.77

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS. 2004-05 TENTATIVE	
					AMOUNT	%
740 JUDGEMENTS/SETTLEMENTS	40,000	0	40,000	40,000	0	0.00
770 MEDICAL SCREENINGS	0	8,300	8,300	0	-8,300	-100.00
783 UNINSURED PROPERTY LOSSES	100,000	15,316	77,531	100,000	22,469	28.98
793 SBE ADMINISTRATIVE	38,193	38,954	38,954	38,954	0	0.00
794 FIELD TRIPS	114,975	247,139	195,611	122,558	-73,053	-37.35
795 MISCELLANEOUS EXPENSE	1,000	695	960	1,000	40	4.17
7XX OTHER EXPENDITURES TOTAL	1,439,305	1,698,573	2,030,111	1,549,856	-480,255	-23.66
972* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	203,320	828,900	625,581	307.68
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,160,426	0	82,953	1,415,462	1,332,509	1,606.34
FLORIDA FIRST START	0	0	0	24,359	24,359	0.00
REMEDATION REDUCTION INCENTIVE	78,302	0	78,302	0	-78,302	-100.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0	136,078	208,244	72,166	53.03
STAFF DEVELOPMENT CATEGORICAL	227,473	0	223,487	85,909	-137,578	-61.56
TEACHER LEAD CATEGORICAL	455,125	0	27,051	467,450	440,399	1,628.06
SCHOOL RECOGNITION	5,916,279	0	0	6,714,130	6,714,130	0.00
CLASS SIZE REDUCTION	162,000	0	5,000	0	-5,000	-100.00
SUMMER READING	706,728	0	706,728	709,514	2,786	0.39
ADULT DISABLED CATEGORICAL	24,411	0	6,348	0	-6,348	-100.00
CHARTER SCHOOLS	7,923,305	0	0	10,719,644	10,719,644	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	868,908	0	0	658,428	658,428	0.00
INTERNATIONAL BACCALAUREATE	0	0	0	296,490	296,490	0.00
OPTIONAL 7TH PERIOD	0	0	0	574,629	574,629	0.00
MCKAY SCHOLARSHIPS	1,564,371	0	1,564,371	2,482,549	918,178	58.69
RENT	145,000	0	75,711	145,000	69,289	91.52
COURSE FEES	242,000	0	44,448	242,000	197,552	444.45
EMPLOYMENT RELATED FEES	150,000	0	129,481	150,000	20,519	15.85
MISCELLANEOUS LOCAL	925,037	0	125,417	925,037	799,620	637.57
SCHOOL RESERVE	1,000,000	0	290,969	1,000,000	709,031	243.68
ADDITIONAL ENHANCEMENTS	0	0	0	1,759,319	1,759,319	0.00
EMPLOYEE COMPENSATION	0	0	0	8,569,565	8,569,565	0.00
972* OTHER APPROPRIATIONS TOTAL	22,528,266	0	3,699,664	37,976,628	34,276,963	926.49
SCHOOL/DEPARTMENT TOTAL	388,157,607	398,270,566	421,464,801	430,740,023	9,275,222	2.20



**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS. 2004-05 TENTATIVE	
					AMOUNT	%
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
972 CONTINGENCIES	8,958,467	8,958,467	8,958,467	9,958,467	1,000,000	11.16
972 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
972 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	1,000,000	1,000,000	0.00
972 MAINTENANCE CHARGEBACK	0	0	0	1,000,000	1,000,000	0.00
972 ENHANCEMENTS (EQUIPMENT/OTHER)	909,495	0	0	663,000	663,000	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>17,694,514</u>	<u>23,194,235</u>	<u>0</u>	<u>18,981,235</u>	<u>18,981,235</u>	<u>0.00</u>
	29,212,476	33,202,702	10,008,467	33,252,702	23,244,235	232.25
972* UNRESERVED FUND BALANCE	8,320,524	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>425,690,607</b>	<b>431,473,268</b>	<b>431,473,268</b>	<b>463,992,725</b>	<b>32,519,457</b>	<b>7.54</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	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	178,806,849	199,208,463	208,363,977	192,233,695	-16,130,282	-7.74
5200 EXCEPTIONAL EDUCATION	49,670,201	52,002,857	55,311,845	55,684,005	372,160	0.67
5300 VOCATIONAL EDUCATION	6,864,999	7,602,225	7,664,197	7,390,634	-273,563	-3.57
5400 ADULT EDUCATION	1,358,744	1,426,709	1,507,260	1,383,351	-123,909	-8.22
5500 NON-FEFP	143,544	1,032,059	1,254,972	143,544	-1,111,428	-88.56
<b>INSTRUCTIONAL TOTAL</b>	<b>236,844,337</b>	<b>261,272,313</b>	<b>274,102,252</b>	<b>256,835,229</b>	<b>-17,267,023</b>	<b>-6.30</b>
6110 ATTENDANCE/SOCIAL WORK	867,177	727,989	947,889	903,429	-44,461	-4.69
6120 GUIDANCE	9,919,599	9,929,343	10,138,831	9,433,556	-705,274	-6.96
6130 HEALTH	976,046	897,664	899,171	1,006,231	107,060	11.91
6140 PSYCHOLOGICAL SERVICES	1,163,657	1,109,758	1,159,501	1,148,167	-11,334	-0.98
6150 PARENTAL INVOLVEMENT	0	72,217	72,472	106,644	34,172	47.15
6200 INSTRUCTIONAL MEDIA	9,774,721	10,985,031	11,057,382	10,570,854	-486,527	-4.40
6300 INSTRUCTIONAL CURR. DEVELOP.	4,971,057	6,481,817	6,518,871	6,176,701	-342,171	-5.25
6400 INSTRUCTIONAL STAFF TRAINING	1,762,958	1,132,520	1,869,691	1,463,877	-405,814	-21.70
<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>29,435,216</b>	<b>31,336,340</b>	<b>32,663,808</b>	<b>30,809,460</b>	<b>-1,854,348</b>	<b>-5.68</b>
7100 BOARD OF EDUCATION	904,023	911,102	1,077,023	934,892	-142,131	-13.20
7200 GENERAL ADMINISTRATION	2,173,312	2,157,350	2,198,868	1,753,114	-445,754	-20.27
7300 SCHOOL ADMINISTRATION	29,018,230	31,671,317	31,814,907	30,611,017	-1,203,889	-3.78
7400 FACILITIES/ACQUISITION/CONST.	550,290	1,389,011	1,463,779	773,495	-690,284	-47.16
7500 FISCAL SERVICES	1,762,151	1,508,319	1,818,783	1,905,775	86,992	4.78
7600 FOOD SERVICE	0	225,433	225,433	0	-225,433	-100.00
7710 RESEARCH DEVELOPMENT	285,751	235,545	292,341	231,575	-60,766	-20.79
7720 INFORMATION SERVICES	495,359	465,918	532,733	518,928	-13,805	-2.59
7730 STAFF SERVICES	1,614,898	1,633,847	1,728,128	1,881,117	152,988	8.95
7731 ADMIN/CLASSIFIED INSERVICE	225,932	298,483	353,816	446,088	92,272	26.08
7750 DATA PROCESSING	4,092,395	4,170,516	4,763,208	4,314,711	-448,497	-9.42
7760 WAREHOUSE/PURCHASING	1,684,605	1,679,236	1,824,099	2,135,919	311,819	17.09
7800 TRANSPORTATION	14,448,322	15,204,869	15,372,144	15,760,346	388,202	2.53
7900 UTILITY/CUSTODIAL	37,717,121	38,833,079	41,634,357	39,331,559	-2,302,798	-5.53
7910 ENVIRONMENTAL SERVICES	1,415,348	1,039,634	1,206,732	1,028,720	-178,013	-14.75
8100 MAINTENANCE	1,208,567	1,670,031	1,952,086	1,997,436	45,350	2.32
8110 TRANSPORTATION MAINTENANCE	925,611	1,147,686	1,311,172	673,773	-637,399	-48.61
8120 TECHNOLOGY REPAIR	142,130	148,183	153,868	141,458	-12,410	-8.07
9100 COMMUNITY SERVICES	0	386,428	390,436	14,831	-375,605	-96.20
9200 DEBT SERVICE	572,550	654,979	654,979	550,000	-104,979	-16.03
9400 OVERHEAD	113,193	230,947	230,186	113,954	-116,231	-50.49
<b>GENERAL SUPPORT TOTAL</b>	<b>99,349,788</b>	<b>105,661,913</b>	<b>110,999,077</b>	<b>105,118,706</b>	<b>-5,880,370</b>	<b>-5.30</b>
<b>SCHOOL/DEPARTMENT TOTAL</b>	<b>365,629,341</b>	<b>398,270,566</b>	<b>417,765,137</b>	<b>392,763,395</b>	<b>-25,001,741</b>	<b>-5.98</b>
9400* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	203,320	828,900	625,581	307.68
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,160,426	0	82,953	1,415,462	1,332,509	1,606.34
FLORIDA FIRST START	0	0	0	24,359	24,359	0.00

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
REMEDATION REDUCTION INCENTIVE	78,302	0	78,302	0	-78,302	-100.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0	136,078	208,244	72,166	53.03
STAFF DEVELOPMENT CATEGORICAL	227,473	0	223,487	85,909	-137,578	-61.56
TEACHER LEAD CATEGORICAL	455,125	0	27,051	467,450	440,399	1,628.06
SCHOOL RECOGNITION	5,916,279	0	0	6,714,130	6,714,130	0.00
CLASS SIZE REDUCTION	162,000	0	5,000	0	-5,000	-100.00
SUMMER READING	706,728	0	706,728	709,514	2,786	0.39
ADULT DISABLED CATEGORICAL	24,411	0	6,348	0	-6,348	-100.00
CHARTER SCHOOLS	7,923,305	0	0	10,719,644	10,719,644	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	868,908	0	0	658,428	658,428	0.00
INTERNATIONAL BACCALAUREATE	0	0	0	296,490	296,490	0.00
OPTIONAL 7TH PERIOD	0	0	0	574,629	574,629	0.00
MCKAY SCHOLARSHIPS	1,564,371	0	1,564,371	2,482,549	918,178	58.69
RENT	145,000	0	75,711	145,000	69,289	91.52
COURSE FEES	242,000	0	44,448	242,000	197,552	444.45
EMPLOYMENT RELATED FEES	150,000	0	129,481	150,000	20,519	15.85
MISCELLANEOUS LOCAL	925,037	0	125,417	925,037	799,620	637.57
SCHOOL RESERVE	1,000,000	0	290,969	1,000,000	709,031	243.68
ADDITIONAL ENHANCEMENTS	0	0	0	1,759,319	1,759,319	0.00
EMPLOYEE COMPENSATION	0	0	0	8,569,565	8,569,565	0.00
<b>OTHER APPROPRIATIONS TOTAL</b>	<b>22,528,266</b>	<b>0</b>	<b>3,699,664</b>	<b>37,976,628</b>	<b>34,276,963</b>	<b>926.49</b>
<b>RESERVED FUND BALANCE:</b>						
9400 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9400 CONTINGENCIES	8,958,467	8,958,467	8,958,467	9,958,467	1,000,000	11.16
9400 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9400 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	0	0	0	1,000,000	1,000,000	0.00
9400 MAINTENANCE CHARGEBACK	0	0	0	1,000,000	1,000,000	0.00
9400 ENHANCEMENTS (EQUIPMENT/OTHER)	909,495	0	0	663,000	663,000	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	17,694,514	23,194,235	0	18,981,235	18,981,235	0.00
	29,212,476	33,202,702	10,008,467	33,252,702	23,244,235	232.25
9400* UNRESERVED FUND BALANCE	8,320,524	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>425,690,807</b>	<b>431,473,268</b>	<b>431,473,268</b>	<b>463,992,725</b>	<b>32,519,457</b>	<b>7.54</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	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	239,920	249,015	239,920	245,789	5,869	2.45
9100 SUPERINTENDENT	322,229	361,854	296,537	290,805	-5,731	-1.93
9122 DISTRICT COMMUNICATIONS	537,914	649,566	660,437	648,467	-11,970	-1.81
9123 PRINTING SERVICES	343,524	164,379	354,375	342,977	-11,397	-3.22
9150 ATTORNEY	234,103	374,392	407,103	234,103	-173,000	-42.50
9170 DISTRICT/SCHOOL SECURITY	269,254	334,936	365,170	291,009	-74,161	-20.31
9180 SCHOOL CHOICE	125,173	185,201	188,787	148,164	-40,623	-21.52
<b>SUPERINTENDENT TOTAL</b>	<b>2,072,117</b>	<b>2,319,343</b>	<b>2,512,328</b>	<b>2,201,315</b>	<b>-311,013</b>	<b>-12.38</b>
9200 INSTRUCTIONAL SERVICES	423,723	509,554	588,387	513,157	-75,231	-12.79
9210 ELEMENTARY PROGRAMS	728,849	813,921	927,076	760,709	-166,367	-17.95
9230 SECONDARY PROGRAMS	685,200	831,279	760,864	722,619	-38,245	-5.03
9240 ADULT EDUCATION	203,768	209,499	209,198	197,965	-11,233	-5.37
9250 ACCOUNTABILITY, TESTING & EVALUATION	288,525	263,222	295,924	279,406	-16,518	-5.58
9260 STUDENT SERVICES	365,972	385,629	352,988	380,752	27,764	7.87
9270 APPLIED TECH. & VOC. ED.	286,881	333,053	362,233	329,607	-32,626	-9.01
9280 ESE PROGRAM SUPPORT	247,311	282,024	250,427	268,362	17,935	7.16
9285 FDLRS	0	17,068	0	0	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	81,377	83,701	83,728	86,996	3,268	3.90
<b>INSTRUCTIONAL SERVICES TOTAL</b>	<b>3,311,606</b>	<b>3,728,951</b>	<b>3,830,827</b>	<b>3,539,573</b>	<b>-291,254</b>	<b>-7.60</b>
9300 FINANCIAL SERVICES	176,996	84,958	181,352	166,551	-14,801	-8.16
9310 ACCOUNTING SERVICES	1,117,941	915,591	1,144,825	1,114,314	-30,511	-2.67
9330 BUDGETING/COST ACCOUNTING	353,958	281,950	362,876	368,004	5,128	1.41
9340 TRANSPORTATION	4,926,673	5,462,361	5,821,392	5,448,248	-373,145	-6.41
9341 NORTH AREA TRANSPORTATION	2,263,868	2,508,877	2,318,031	2,415,216	97,185	4.19
9342 SOUTH AREA TRANSPORTATION	2,803,119	2,918,182	2,845,937	2,946,877	100,939	3.55
9343 CENTRAL AREA TRANSPORTATION	2,469,797	2,678,372	2,561,556	2,663,453	101,897	3.98
9344 MIDSOUTH AREA TRANSPORTATION	2,270,248	2,496,997	2,357,942	2,431,420	73,478	3.12
9350 INTERNAL AUDIT	207,657	209,942	208,981	214,482	5,500	2.63
9370 RISK MANAGEMENT	53,500	45,885	54,459	69,105	14,645	26.89
9380 WAREHOUSE SERVICES	1,588,764	1,230,843	1,570,383	1,345,053	-225,330	-14.35
9830 FISCAL OVERHEAD	5,528,693	1,272,099	5,751,426	5,529,454	-221,971	-3.86
9855 SELF-INSURED RISK	4,009,972	1,628,253	1,763,163	3,837,876	2,074,713	117.67

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
BUSINESS & FISCAL TOTAL	27,771,188	21,734,312	26,942,323	28,550,052	1,607,728	5.97
9400 HUMAN RESOURCES SERVICES	1,129,434	1,130,748	1,194,662	1,360,609	165,947	13.89
9420 LABOR RELATIONS	180,172	183,924	184,209	198,479	14,270	7.75
9421 EMPLOYEE COMPENSATION & BENEFITS	438,494	446,764	435,689	406,782	-28,907	-6.63
9480 CERT & INSTR PROF DEVELOPMENT	910,782	986,596	1,205,782	974,753	-231,029	-19.16
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>64,658</u>	<u>85,073</u>	<u>90,147</u>	<u>418,997</u>	<u>328,850</u>	<u>364.79</u>
HUMAN RESOURCES TOTAL	2,723,540	2,833,105	3,110,488	3,359,619	249,131	8.01
9500 FACILITIES SERVICES	340,623	307,054	355,435	365,372	9,938	2.80
9530 PLANNING, DESIGN & CONSTRUCTION	318,329	315,066	362,277	125,627	-236,651	-65.32
9533 PROJECTS	73,183	65,450	77,943	73,183	-4,760	-6.11
9550 PLANNING & PERMITTING	0	6,971	16,358	0	-16,358	-100.00
9560 PLANT OPERATIONS	1,951,727	1,601,590	1,870,602	2,157,494	286,892	15.34
9562 MAINTENANCE	<u>1,295,462</u>	<u>-1,992,972</u>	<u>1,984,545</u>	<u>1,778,074</u>	<u>-206,472</u>	<u>-10.40</u>
FACILITIES & SUPPORT SRVCS. TOTAL	3,979,323	303,159	4,667,161	4,499,749	-167,412	-3.59
9720 EDUCATIONAL TECHNOLOGY	157,920	161,761	162,061	158,252	-3,809	-2.35
9721 INFORMATION SYSTEMS SERVICES	<u>4,177,325</u>	<u>4,304,599</u>	<u>4,815,474</u>	<u>4,314,757</u>	<u>-500,716</u>	<u>-10.40</u>
INFORMATION SERVICES TOTAL	4,335,245	4,466,360	4,977,534	4,473,009	-504,526	-10.14
7100 AREA II SUPT. OF SCHOOL OPERATIONS	773,046	805,176	865,847	855,160	-10,687	-1.23
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	464,536	522,501	628,785	530,307	-98,477	-15.66
7300 AREA I SUPT. OF SCHOOL OPERATIONS	790,289	860,850	875,658	884,238	8,581	0.98
7400 AREA III SUPT. OF SCHOOL OPERATIONS	<u>398,019</u>	<u>414,631</u>	<u>518,997</u>	<u>467,066</u>	<u>-51,931</u>	<u>-10.01</u>
AREA OFFICES TOTAL	2,425,890	2,603,158	2,889,286	2,736,771	-152,515	-5.28
9820 COUNTYWIDE UTILITIES	1,359,544	0	1,666,104	991,818	-674,286	-40.47
9860 EDUCATIONAL SRVS. FACILITY	470,780	561,987	566,910	514,393	-52,517	-9.26
9865 ESF - CENTRAL SERVICES	208,638	215,743	298,692	230,384	-68,308	-22.87
9868 DISTRICT TELEPHONE	213,000	361,364	251,262	328,500	77,238	30.74

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
DISTRICT OFFICES TOTAL	2,251,962	1,139,094	2,782,967	2,065,094	-717,873	-25.80
NON-SCHOOL TOTAL	48,870,871	39,127,483	51,712,915	51,425,182	-287,733	-0.56
ALL SCHOOLS	300,825,936	355,649,076	349,755,397	321,306,876	-28,448,521	-8.13
9810* INSTRUCTIONAL/OTHER	7,772,884	302,665	5,613,743	7,352,580	1,738,837	30.97
9815* INSTRUCTIONAL/EX ED	1,392,869	27,483	1,447,472	1,846,543	399,071	27.57
6950* DISTRICT TRANSFER	6,766,780	3,163,859	9,235,610	10,832,215	1,596,605	17.29
9810* K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	203,320	828,900	625,581	307.68
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,160,426	0	82,953	1,415,462	1,332,509	1,606.34
9810* FLORIDA FIRST START	0	0	0	24,359	24,359	0.00
9810* REMEDIATION REDUCTION INCENTIVE	78,302	0	78,302	0	-78,302	-100.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0	136,078	208,244	72,166	53.03
9810* STAFF DEVELOPMENT CATEGORICAL	227,473	0	223,487	85,909	-137,578	-61.56
9810* TEACHER LEAD CATEGORICAL	455,125	0	27,051	467,450	440,399	1,628.06
9810* SCHOOL RECOGNITION	5,916,279	0	0	6,714,130	6,714,130	0.00
9810* CLASS SIZE REDUCTION	162,000	0	5,000	0	-5,000	-100.00
9810* SUMMER READING	706,728	0	706,728	709,514	2,786	0.39
9810* ADULT DISABLED CATEGORICAL	24,411	0	6,348	0	-6,348	-100.00
9810* CHARTER SCHOOLS	7,923,305	0	0	10,719,644	10,719,644	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	868,908	0	0	658,428	658,428	0.00
9810* INTERNATIONAL BACCALAUREATE	0	0	0	296,490	296,490	0.00
9810* OPTIONAL 7TH PERIOD	0	0	0	574,629	574,629	0.00
9810* MCKAY SCHOLARSHIPS	1,564,371	0	1,564,371	2,482,549	918,178	58.69
9810* RENT	145,000	0	75,711	145,000	69,289	91.52
9810* COURSE FEES	242,000	0	44,448	242,000	197,552	444.45
9810* EMPLOYMENT RELATED FEES	150,000	0	129,481	150,000	20,519	15.85
9810* MISCELLANEOUS LOCAL	925,037	0	125,417	925,037	799,620	637.57
9810* SCHOOL RESERVE	1,000,000	0	290,969	1,000,000	709,031	243.68
9810* ADDITIONAL ENHANCEMENTS	0	0	0	1,759,319	1,759,319	0.00
9810* EMPLOYEE COMPENSATION	0	0	0	8,569,565	8,569,565	0.00
SCHOOLS TOTAL	339,286,736	359,143,083	369,751,886	379,314,841	9,562,955	2.59

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2003-04 ADOPTED BUDGET	2003-04 ACTUAL EXPENDITURES	2003-04 AMENDED BUDGET	2004-05 TENTATIVE BUDGET	2003-04 AMENDED VS 2004-05 TENTATIVE	
					AMOUNT	%
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9810 CONTINGENCIES	8,958,467	8,958,467	8,958,467	9,958,467	1,000,000	11.16
9810 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9810 EMPLOYEE COMPENSATION	600,000	0	0	600,000	600,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS		0	0	1,000,000	1,000,000	0.00
9810 MAINTENANCE CHARGEBACK		0	0	1,000,000	1,000,000	0.00
9810 ENHANCEMENTS (EQUIPMENT/OTHER)	909,495	0	0	663,000	663,000	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>17,694,514</u>	<u>23,194,235</u>	<u>0</u>	<u>18,981,235</u>	<u>18,981,235</u>	<u>0.00</u>
	29,212,476	33,202,702	10,008,467	33,252,702	23,244,235	232.25
0000 UNRESERVED FUND BALANCE	8,320,524	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>425,690,607</b>	<b>431,473,268</b>	<b>431,473,268</b>	<b>463,992,725</b>	<b>32,519,457</b>	<b>7.54</b>

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

## MEMBERSHIP - K THROUGH 12

	SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
	1972-73	62,177		
	1973-74	60,064	-2,113	-2,113
	1974-75	57,234	-2,830	-4,943
	1975-76	54,337	-2,897	-7,840
	1976-77	52,656	-1,681	-9,521
	1977-78	51,039	-1,617	-11,138
	1978-79	49,731	-1,308	-12,446
	1979-80	48,520	-1,211	-13,657
	1980-81 *	46,743	-1,777	-15,434
	1981-82 *	45,548	-1,195	-16,629
	1982-83 *	44,386	-1,162	-17,791
	1983-84 *	44,506	120	-17,671
<b>A C T U A L</b>	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
	2001-02 **	71,625	967	9,448
	2002-03 **	72,533	908	10,356
	2003-04 **	73,912	1,379	11,735
<b>PROJECTED</b>	2004-05 ***	75,379	1,467	13,202



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

- SOURCES:**
- 1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.**
  - 2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.**
  - 3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.**
  - \* 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP OF NOVEMBER FOLLOWING THE OCTOBER FTE SURVEY PERIOD. STARTING WITH 1984-85, FIGURES INCLUDE THE EX. ED. CENTER FOR THE FIRST TIME. BEGINNING 1991-92, PRE-K EARLY INTERVENTION STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME.**
  - \*\* 5. 1992-93 THROUGH 2003-2004 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.**
  - \*\*\* 6. 2004-05 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2003.**

## SCHOOL BOARD OF BREVARD COUNTY, FLORIDA STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
AREA I	10,876	11,109	10,977	101
AREA II	9,023	9,161	9,184	161
AREA III	8,907	9,044	8,976	69
AREA IV	<u>6,974</u>	<u>7,052</u>	<u>6,964</u>	<u>-10</u>
<b>TOTAL ELEMENTARY</b>	<b>35,780</b>	<b>36,366</b>	<b>36,101</b>	<b>321</b>
AREA I	10,308	9,870	10,534	226
AREA II	9,365	9,116	9,423	58
AREA III	7,796	7,363	7,971	175
AREA IV	<u>6,604</u>	<u>6,209</u>	<u>6,736</u>	<u>132</u>
<b>TOTAL SECONDARY</b>	<b>34,073</b>	<b>32,558</b>	<b>34,664</b>	<b>591</b>
SPECIAL CENTERS	829	1,089	934	105
MILLENNIUM SCHOOLS	1,099	1,069	1,146	47
OTHER *	369	411	360	-9
DISTRICT RESERVE	0	0	75	75
<b>DISTRICT SUBTOTAL</b>	<b>72,150</b>	<b>71,493</b>	<b>73,280</b>	<b>1,130</b>
CHARTER SCHOOLS	1,762	1,685	2,099	337
<b>DISTRICT TOTAL</b>	<b>73,912</b>	<b>73,178</b>	<b>75,379</b>	<b>1,467</b>

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

## STUDENT MEMBERSHIP ANALYSIS

### AREA I

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
<b><u>ELEMENTARY</u></b>				
COLUMBIA	654	684	642	-12
DISCOVERY	930	972	931	1
GEMINI	645	659	633	-12
INDIALANTIC	755	791	745	-10
JUPITER	840	844	841	1
LOCKMAR	907	926	888	-19
MCAULIFFE	845	840	859	14
MEADOWLANE	840	835	910	70
PALM BAY	663	681	670	7
PORT MALABAR	818	830	826	8
RIVIERA	690	712	685	-5
TURNER	659	667	630	-29
UNIVERSITY PARK	553	542	565	12
WESTSIDE	<u>1,077</u>	<u>1,126</u>	<u>1,152</u>	<u>75</u>
<b>TOTAL - ELEMENTARY</b>	<b>10,876</b>	<b>11,109</b>	<b>10,977</b>	<b>101</b>
<b><u>SECONDARY</u></b>				
BAYSIDE	2,141	2,000	2,268	127
CENTRAL	1,330	1,301	1,361	31
MELBOURNE	2,280	2,211	2,320	40
PALM BAY	2,390	2,258	2,496	106
SOUTHWEST	1,413	1,378	1,331	-82
STONE	<u>754</u>	<u>722</u>	<u>758</u>	<u>4</u>
<b>TOTAL - SECONDARY</b>	<b>10,308</b>	<b>9,870</b>	<b>10,534</b>	<b>226</b>
<b>AREA TOTAL</b>	<b>21,184</b>	<b>20,979</b>	<b>21,511</b>	<b>327</b>

## STUDENT MEMBERSHIP ANALYSIS

### AREA II

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
<b><u>ELEMENTARY</u></b>				
ALLEN	684	691	716	32
CAPE VIEW	394	405	378	-16
CROTON	459	460	626	167
DR. W. J. CREEL	1,027	1,026	1,010	-17
HARBOR CITY	500	499	498	-2
HOLLAND	514	524	500	-14
LONGLEAF	1,054	1,062	758	-296
OCEAN BREEZE	597	615	597	0
QUEST	0	0	535	535
ROOSEVELT	559	579	545	-14
SABAL	439	468	607	168
SEA PARK	434	468	395	-39
SHERWOOD	740	744	736	-4
SUNTREE	1,131	1,141	808	-323
SURFSIDE	<u>491</u>	<u>479</u>	<u>475</u>	<u>-16</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,023</b>	<b>9,161</b>	<b>9,184</b>	<b>161</b>
<b><u>SECONDARY</u></b>				
COCOA BEACH	1,474	1,455	1,500	26
DELAURA	863	866	859	-4
EAU GALLIE	2,313	2,190	2,448	135
HOOVER	593	594	575	-18
JOHNSON	1,110	1,075	1,012	-98
SATELLITE	2,069	2,007	2,084	15
WEST SHORE	<u>943</u>	<u>929</u>	<u>945</u>	<u>2</u>
<b>TOTAL - SECONDARY</b>	<b>9,365</b>	<b>9,116</b>	<b>9,423</b>	<b>58</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA TOTAL</b>	<b>18,388</b>	<b>18,277</b>	<b>18,607</b>	<b>219</b>
<hr style="border-top: 3px double black;"/>				

## STUDENT MEMBERSHIP ANALYSIS

### AREA III

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
<b><u>ELEMENTARY</u></b>				
ANDERSEN	726	715	740	14
AUDUBON	728	753	740	12
CAMBRIDGE	586	583	574	-12
CARROLL	910	946	921	11
ENDEAVOUR	570	615	552	-18
FAIRGLEN	784	790	757	-27
GARDENDALE	627	610	648	21
GOLFVIEW	532	523	517	-15
MANATEE	677	724	735	58
MILA	430	448	436	6
SATURN	775	746	772	-3
TROPICAL	827	840	820	-7
WILLIAMS	<u>735</u>	<u>751</u>	<u>764</u>	<u>29</u>
<b>TOTAL - ELEMENTARY</b>	<b>8,907</b>	<b>9,044</b>	<b>8,976</b>	<b>69</b>
<b><u>SECONDARY</u></b>				
CLEARLAKE	559	529	564	5
COCOA	1,446	1,280	1,428	-18
EDGEWOOD	598	563	700	102
JEFFERSON	620	609	715	95
KENNEDY	721	711	755	34
MCNAIR	388	375	329	-59
MERRITT ISLAND	1,828	1,734	1,800	-28
ROCKLEDGE	<u>1,636</u>	<u>1,562</u>	<u>1,680</u>	<u>44</u>
<b>TOTAL - SECONDARY</b>	<b>7,796</b>	<b>7,363</b>	<b>7,971</b>	<b>175</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA TOTAL</b>	<b>16,703</b>	<b>16,407</b>	<b>16,947</b>	<b>244</b>
<hr style="border-top: 3px double black;"/>				

## STUDENT MEMBERSHIP ANALYSIS

### AREA IV

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
<b><u>ELEMENTARY</u></b>				
APOLLO	946	962	938	-8
ATLANTIS	807	832	800	-7
CHALLENGER	646	660	649	3
COQUINA	447	441	447	0
ENTERPRISE	896	901	862	-34
IMPERIAL ESTATES	544	545	550	6
MIMS	635	636	627	-8
OAK PARK	816	848	817	1
PINEWOOD	403	398	391	-12
RIVERVIEW	367	388	419	52
SOUTH LAKE	<u>467</u>	<u>441</u>	<u>464</u>	<u>-3</u>
<b>TOTAL - ELEMENTARY</b>	<b>6,974</b>	<b>7,052</b>	<b>6,964</b>	<b>-10</b>
<b><u>SECONDARY</u></b>				
ASTRONAUT	1,681	1,516	1,716	35
JACKSON	696	661	670	-26
MADISON	767	740	779	12
SPACE COAST	1,543	1,512	1,864	321
TITUSVILLE	<u>1,917</u>	<u>1,780</u>	<u>1,707</u>	<u>-210</u>
<b>TOTAL - SECONDARY</b>	<b>6,604</b>	<b>6,209</b>	<b>6,736</b>	<b>132</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA TOTAL</b>	<b>13,578</b>	<b>13,261</b>	<b>13,700</b>	<b>122</b>
<hr style="border-top: 1px dashed black;"/>				

## STUDENT MEMBERSHIP ANALYSIS

### SPECIAL CENTERS

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
BREVARD COUNTY JAIL	7	6	8	1
CENTER FOR DRUG-FREE LIVING	17	23	20	3
COGSWELL OFFSITE	69	118	71	2
CROSSWINDS	17	16	17	0
DETENTION CENTER	66	0	64	-2
DEVEREUX HOSPITAL	61	61	61	0
EARLY INTERVENTION CENTER	37	38	45	8
FIELDSTONE PREPATORY	62	77	74	12
HALFWAY HOUSE	0	21	22	22
HORACE MANN ACADEMY	112	131	132	20
INFANTS AND TODDLERS	96	130	100	4
MEADOWLANE OFFSITE	81	210	83	2
OUTWARD BOUND	16	8	17	1
RIVERDALE COUNTRY DAY	109	137	125	16
SPACE COAST MARINE	31	29	35	4
WHISPER. HILLS OFFSITE	<u>48</u>	<u>84</u>	<u>60</u>	<u>12</u>
<b>TOTAL - SPECIAL CENTERS</b>	<b>829</b>	<b>1,089</b>	<b>934</b>	<b>105</b>

## STUDENT MEMBERSHIP ANALYSIS

### MILLENNIUM SCHOOLS, CHARTER SCHOOLS, AND OTHER

SCHOOL	ACTUAL 10/03	ACTUAL YEAR END 05/04	PROJECTED 10/04	OCTOBER 2003 VS PROJECTION
<b><u>MILLENNIUM SCHOOLS</u></b>				
FREEDOM 7	407	401	443	36
STEVENSON	280	269	414	134
WEST MELBOURNE	<u>412</u>	<u>399</u>	<u>289</u>	<u>-123</u>
<b>TOTAL - MILLENNIUM</b>	<b>1,099</b>	<b>1,069</b>	<b>1,146</b>	<b>47</b>
<b>*OTHER</b>	<b>369</b>	<b>411</b>	<b>360</b>	<b>-9</b>
<b>DISTRICT RESERVE</b>	<b>0</b>	<b>0</b>	<b>75</b>	<b>75</b>
<b><u>CHARTER SCHOOLS</u></b>				
CAMPUS	123	128	160	37
ED. HORIZONS - W. MELBOURNE	54	55	80	26
EINSTEIN MONTESSORI	106	96	106	0
EXPLORER	224	222	250	26
MILESTONES	152	138	152	0
ODYSSEY	185	187	250	65
PALM BAY ACADEMY	232	213	232	0
RICHARD MILBURN ACADEMY	0	0	75	75
ROYAL PALM	143	128	180	37
SCULPTOR	359	354	430	71
STEPPING STONES	<u>184</u>	<u>164</u>	<u>184</u>	<u>0</u>
<b>TOTAL - CHARTER</b>	<b>1,762</b>	<b>1,685</b>	<b>2,099</b>	<b>337</b>

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



**UNWEIGHTED FTE  
BY PROGRAM CATEGORY  
1999-2000 THROUGH PROJECTED 2004-05**

PROGRAM	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 ESTIMATED	2004-05 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	9,633.75	^	^	^	^	^
SUPPORT LEVEL 2	3,517.73	^	^	^	^	^
SUPPORT LEVEL 3	1,279.79	^	^	^	^	^
ESE 111 SERVICES	N/A	3,788.64	3,845.88	4,183.68	4,560.65	4,695.76
ESE 112 SERVICES	N/A	6,671.94	6,673.03	6,802.08	6,798.51	7,032.12
ESE 113 SERVICES	N/A	3,882.92	4,022.92	4,217.47	4,292.56	4,421.22
SUPPORT LEVEL 4	512.03	660.30	721.74	756.33	840.95	946.83
SUPPORT LEVEL 5	226.16	234.24	268.33	257.18	255.51	260.88
TOTAL - EXCEPTIONAL	15,169.46	15,238.04	15,531.90	16,216.74	16,748.18	17,356.81
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL &	2,287.26	2,315.59	2,273.05	2,287.99	1,755.16	1,801.02

PROGRAM	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 ESTIMATED	2004-05 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,644.94	16,674.36	16,502.93	16,503.15	16,262.84	16,782.48
BASIC 4 - 8	20,659.63	20,984.92	21,413.89	21,104.22	21,465.66	21,539.04
BASIC 9 - 12	13,192.98	13,490.31	14,134.54	14,789.89	15,450.71	15,880.32
ESOL *	514.51	525.00	532.25	549.27	672.62	782.65
TOTAL BASIC	51,012.06	51,674.59	52,583.61	52,946.53	53,851.83	54,984.49
GRAND TOTAL	68,468.78	69,228.22	70,388.56	71,451.26	72,355.17	74,142.32

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

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

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

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

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

SOURCE: 2003-04 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2004  
2004-05 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2004

**WEIGHTED FTE  
BY PROGRAM CATEGORY  
1999-2000 THROUGH 2004-05 PROJECTED**

PROGRAM	2004-05 WEIGHTS	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 ESTIMATED	2004-05 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	12,918.86	^	^	^	^	^
SUPPORT LEVEL 2	N/A	7,288.74	^	^	^	^	^
SUPPORT LEVEL 3	N/A	4,206.67	^	^	^	^	^
ESE 111 SERVICES	1.012	N/A	3,925.03	3,872.80	4,204.60	4,569.77	4,752.11
ESE 112 SERVICES	1.000	N/A	6,671.94	6,673.03	6,802.08	6,798.51	7,032.12
ESE 113 SERVICES	1.132	N/A	4,255.68	4,477.51	4,732.00	4,893.52	5,004.82
SUPPORT LEVEL 4	3.948	2,099.84	2,606.86	2,849.43	2,985.99	3,320.07	3,738.08
SUPPORT LEVEL 5	5.591	1,551.46	1,309.64	1,500.23	1,437.89	1,428.56	1,458.58
TOTAL - EXCEPTIONAL		28,065.57	18,769.15	19,373.00	20,162.56	21,010.43	21,985.71
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - VOCATIONAL &	1.187	2,769.87	2,804.18	2,741.30	2,713.56	2,088.64	2,137.81

PROGRAM	2003-04 WEIGHTS	1999-2000 DOE	2000-01 DOE	2001-02 DOE	2002-03 DOE	2003-04 ESTIMATED	2004-05 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.012	17,593.70	17,274.64	16,618.45	16,585.67	16,295.37	16,983.87
BASIC 4 - 8	1.000	20,659.63	20,984.92	21,413.89	21,104.22	21,465.66	21,539.04
BASIC 9 - 12	1.132	14,710.17	14,785.38	15,731.74	16,594.26	17,613.81	17,976.52
ESOL *	1.302	623.07	643.65	673.30	700.32	873.06	1,019.01
TOTAL BASIC		53,586.57	53,688.59	54,437.38	54,984.47	56,247.90	57,518.44
ADDITIONAL WFTE +		248.40	178.56	321.30	434.88	10.99	491.28
GRAND TOTAL **		84,670.41	75,440.48	76,872.98	78,295.47	79,357.96	82,133.24

\* 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 WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING

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

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

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

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

SOURCE: 2003-04 COLUMN FROM DOE FOURTH CALCULATION, DATED MAY, 2004  
2004-05 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2004

## **SPECIAL REVENUE FUND BUDGET**

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

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

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

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

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2004-05  
PROJECTED REVENUE

NO.	DESCRIPTION	2003-04 ACTUAL REVENUE	2004-05 PROJECTED REVENUE	DIFFERENCE
<b><u>FEDERAL DIRECT SOURCES</u></b>				
3191	ROTC	589,957	633,216	43,259
3199	OTHER FEDERAL DIRECT	178,459	511,747	333,288
	TOTAL FEDERAL DIRECT	768,416	1,144,963	376,547
<b><u>FEDERAL THROUGH STATE SOURCES</u></b>				
3201	VOCATIONAL EDUCATION	641,935	644,165	2,230
3227	DRUG FREE SCHOOLS	557,856	490,451	(67,405)
3230	EDUCATION FOR THE HANDICAPPED	17,651,257	16,189,085	(1,462,172)
3241	FDLRS / EAST	1,005,095	1,004,926	(169)
3240	TITLE 1	11,202,426	11,813,280	610,854
3251	ADULT ED	979,569	413,903	(565,666)
3290	TITLE II	2,697,943	3,209,698	511,755
3290	TITLE V	420,586	218,455	(202,131)
3290	CHARTER SCHOOLS	275,000	450,000	175,000
3290	OTHER	1,946,553	2,051,242	104,689
	TOTAL FEDERAL THROUGH STATE	37,378,219	36,485,205	(893,014)
<b><u>STATE AND OTHER SOURCES</u></b>				
3335	DIAGNOSTIC & RESOURCE	80,342	73,597	(6,745)
3390	OTHER STATE	32,745	20,976	(11,769)
3490	OTHER MISCELLANEOUS	0	0	0
	TOTAL STATE AND OTHER SOURCES	113,086	94,573	(18,513)
	TOTAL SPECIAL REVENUE - OTHER	38,259,721	37,724,741	(534,980)
<b><u>FOOD SERVICES</u></b>				
	REVENUE	24,818,786	25,312,287	493,501
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	38,996	99,739	60,743
	UNRESERVED	4,963,764	7,115,137	2,151,373
	TOTAL FUND BALANCE	5,002,760	7,214,876	2,212,116
	TOTAL FOOD SERVICE	29,821,546	32,527,163	2,705,617
	<b>GRAND TOTAL</b>	<b>68,081,267</b>	<b>70,251,904</b>	<b>2,170,637</b>

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2004-05  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2003-04 ACTUAL EXPENDITURES	2004-05 TENTATIVE BUDGET	DIFFERENCE
111	ADMINISTRATIVE SALARY	200,446	513,147	312,701
121	TEACHER SALARY	12,882,010	13,585,063	703,053
123	SUPPLEMENTS	191,087	179,970	(11,117)
141	SUBSTITUTE SALARY	162,777	224,407	61,630
161	HOURLY SALARY	3,181,694	2,482,203	(699,491)
181	EAP	1,136,492	1,113,755	(22,737)
191	TEMPORARY SALARY	23,713	7,500	(16,213)
	<b>SALARIES TOTAL</b>	<b>17,778,219</b>	<b>18,106,045</b>	<b>327,826</b>
210	RETIREMENT	1,285,053	1,652,807	367,754
220	FICA	1,321,973	1,656,092	334,119
231	LIFE INSURANCE	20,852	42,949	22,097
232	HOSPITALIZATION	2,101,229	1,964,569	(136,660)
235	HMO INSURANCE	0	4,974	4,974
236	OPTION 3	80,495	137,978	57,483
237	VISION	27,318	5,160	(22,158)
238	SEC 125 CREDIT	86,529	129,300	42,771
241	WORKER'S COMPENSATION	169,560	217,561	48,001
	<b>FRINGE TOTAL</b>	<b>5,093,009</b>	<b>5,811,390</b>	<b>718,381</b>
312	PROFESSIONAL / TECHNICAL	4,676,201	5,546,404	870,203
315	TUITION REIMBURSEMENT	69,731	0	(69,731)
323	LIABILITY INSURANCE	6,482	0	(6,482)
331	TRAVEL - IN COUNTY	101,301	91,479	(9,822)
332	TRAVEL - OUT OF COUNTY	571,509	337,750	(233,759)
351	REPAIR - INSTRUCTIONAL EQUIP	18,491	0	(18,491)
352	REPAIR - MAINTENANCE	2,077	1,100	(977)
354	SPECIALIZED SERVICES	6,823	0	(6,823)
360	RENTALS	34,923	19,900	(15,023)
371	TELEPHONE - BASE	4,906	1,000	(3,906)
372	TELEPHONE - LONG DISTANCE	590	500	(90)
373	POSTAGE	11,112	12,350	1,238

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2004-05  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2003-04 ACTUAL EXPENDITURES	2004-05 TENTATIVE BUDGET	DIFFERENCE
374	TELEPHONE EQUIPMENT	155,050	7,500	(147,550)
391	PRINTING	96,928	49,373	(47,555)
397	ISOLATED TRANSPORTATION	15,030	14,880	(150)
	PURCHASED SERVICES TOTAL	5,771,154	6,082,236	311,082
450	GASOLINE	71	1,500	1,429
	GASOLINE TOTAL	71	1,500	1,429
511	SUPPLIES	1,596,773	1,642,807	46,034
521	TEXTBOOKS	176,494	44,000	(132,494)
522	TEXTBOOKS - STATE ADOPTED	237,631	0	(237,631)
530	PERIODICALS	642	285	(357)
	SUPPLIES / MATERIALS TOTAL	2,011,540	1,687,092	(324,448)
610	LIBRARY BOOKS	26,372	0	(26,372)
62X	A / V MATERIALS	79,611	34,780	(44,831)
64X	FURN / FIXT / EQUIP	621,758	834,416	212,658
64X	COMPUTER HARDWARE	1,972,286	962,081	(1,010,205)
65X	MOTOR VEHICLES	112,986	133,000	20,014
68X	IMPROVEMENTS	1,386,848	0	(1,386,848)
69X	COMPUTER SOFTWARE	2,061,277	143,783	(1,917,494)
	CAPITAL OUTLAY TOTAL	6,261,138	2,108,060	(4,153,078)
737	DUES / FEES	184,507	131,799	(52,708)
791	PUPIL TRANSPORTATION	342,507	0	(342,507)
794	FIELD TRIPS	30,096	994,325	964,229
799	INDIRECT COST	787,480	802,294	14,814
972	PROJECT RESERVES	0	2,000,000	2,000,000
	OTHER EXPENDITURES TOTAL	1,344,590	3,928,418	583,828
	TOTAL EXPENDITURES	38,259,721	37,724,741	(534,980)



**SPECIAL REVENUE FUND BUDGET**  
**Fiscal Year 2004-05**  
**EXPENDITURES BY FUNCTION**

<b>NO.</b>	<b>DESCRIPTION</b>	<b>2003-04 ACTUAL EXPENDITURES</b>	<b>2004-05 TENTATIVE BUDGET</b>	<b>DIFFERENCE</b>
5100	BASIC K-12	10,946,565	10,591,177	(355,388)
5200	EXCEPTIONAL EDUCATION	9,916,017	6,345,145	(3,570,872)
5300	VOCATIONAL EDUCATION	531,572	436,617	(94,955)
5400	ADULT EDUCATION	10,638	18,029	7,391
5500	NON - FEFP	2,123,491	2,288,815	165,324
	<b>INSTRUCTIONAL TOTAL</b>	<b>23,528,283</b>	<b>19,679,783</b>	<b>(3,848,500)</b>
6110	ATTENDANCE / SOCIAL WORK	506,275	470,000	(36,275)
6120	GUIDANCE	673,640	1,150,000	476,360
6130	HEALTH	863,289	1,743,159	879,870
6140	PSYCHOLOGICAL SERVICES	1,003,947	1,300,153	296,206
6150	PARENT INVOLVEMENT	607,732	640,699	32,967
6200	INSTRUCTIONAL MEDIA	132,348	694,089	561,741
6300	INSTRUCTIONAL CURRICULUM	6,941,168	6,214,081	(727,087)
6400	INSTRUCTIONAL STAFF TRAINING	2,327,994	3,214,155	886,161
	<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>13,056,393</b>	<b>15,426,336</b>	<b>2,369,943</b>
7200	GENERAL ADMINISTRATION	1,057,242	799,060	(258,182)
7300	SCHOOL ADMINISTRATION	11,132	20,938	9,806
7400	FACILITIES	8,500	0	(8,500)
7700	CENTRAL SERVICES	288,889	623,600	334,711
7800	TRANSPORTATION	246,762	1,173,024	926,262
7900	UTILITY / CUSTODIAL	62,520	2,000	(60,520)
	<b>GENERAL SUPPORT TOTAL</b>	<b>1,675,045</b>	<b>2,618,622</b>	<b>943,577</b>
	<b>TOTAL EXPENDITURES</b>	<b>38,259,721</b>	<b>37,724,741</b>	<b>(534,980)</b>

# Food Service Budget

Fiscal Year 2004-05  
PROJECTED REVENUE

Function	Description	2003-04 Actual Revenue	2004-05 Projected Revenue	Difference
<b><u>Federal through State Sources</u></b>				
3261	Federal lunch reimbursement	\$ 6,166,946	\$ 6,290,285	\$ 123,339
3262	Federal breakfast reimbursement	2,617,669	2,670,022	52,353
3265	Federal commodity	2,290,464	2,300,000	9,536
3267	Summer feeding program	0	148,000	148,000
<b>Total Federal Through State</b>		<b>\$ 11,075,079</b>	<b>\$ 11,408,307</b>	<b>\$ 333,228</b>
<b><u>State and other sources</u></b>				
3338	State supplement (lunch & breakfast)	\$ 331,449	\$ 338,077	\$ 6,628
3399	Other Misc State Revenue	11,647	12,000	353
3436	Interest	9,282	10,000	718
3451	Food sales type A	3,721,057	3,776,872	55,815
3452	Pupil breakfast	633	0	-633
3453	Food sales adult	488,078	492,958	4,880
3454	Student a la carte	8,919,271	9,008,465	89,195
3455	Food sales adult a la carte	149,220	151,458	2,238
3456	Other food sales	22,842	22,900	58
3457	Other YMCA day care	25,314	25,500	186
3458	Other commissions	1,653	1,750	97
3490	Miscellaneous local sources	63,260	64,000	740
<b>Total State and Other</b>		<b>\$ 13,743,707</b>	<b>\$ 13,903,980</b>	<b>\$ 160,273</b>
<b>Total Revenue</b>		<b>\$ 24,818,786</b>	<b>\$ 25,312,287</b>	<b>\$ 493,501</b>
<b>Fund Balance, July 1</b>				
	Reserve for Equipment	\$ 0	\$ 0	\$ 0
	Reserve for Encumbrances	38,996	99,739	60,743
	Unreserved	4,963,764	7,115,137	2,151,373
<b>Total Fund Balance</b>		<b>\$ 5,002,760</b>	<b>\$ 7,214,876</b>	<b>\$ 2,212,116</b>
<b>GRAND TOTAL</b>		<b>\$ 29,821,546</b>	<b>\$ 32,527,163</b>	<b>\$ 2,705,617</b>

# Food Service Budget

Fiscal year 2004-05  
EXPENDITURES BY OBJECT

Object	Description	2003-04 Actual Expenditures	2004-05 Tentative Budget	Difference
111	Administrative Salary	\$ 64,647	\$ 68,500	\$ 3,853
141	Substitute Salary	1,587	2,060	473
161	Hourly Salary	6,607,173	6,864,845	257,673
181	E-A-P Salary	133,663	158,934	25,271
<b>Salaries Total</b>		<b>\$ 6,807,070</b>	<b>\$ 7,094,339</b>	<b>\$ 287,269</b>
210	Retirement	\$ 498,880	\$ 524,630	\$ 25,750
220	FICA	500,121	528,234	28,113
231	Life Insurance	8,481	8,924	443
232	Hospitalization	1,136,794	1,365,895	229,101
236	Option 3	46,306	47,828	1,522
237	Vision	15,093	15,757	664
238	SEC 125 Credit	46,328	46,773	445
241	Worker's Compensation I	3,466	3,521	55
243	Worker's Compensation III	67	100	33
244	Worker's Compensation IV	424,306	445,672	21,366
<b>Fringe Total</b>		<b>\$ 2,679,841</b>	<b>\$ 2,987,334</b>	<b>\$ 307,492</b>
312	Professional & Technical	\$ 1,083,159	\$ 1,137,317	\$ 54,158
331	Travel - In County	46,487	46,500	13
332	Travel - Out of County	12,775	13,000	225
352	Repair - Other Equipment	379	4,200	3,821
355	Repair - General Maintenance	70,997	115,000	44,003
360	Rentals	5,457	5,500	43
371	Telephone Base	16,027	16,500	473
372	Telephone Long Distance	104	100	-4
373	Postage	0	5,000	5,000
374	Telephone Equipment	27,593	30,000	2,407
391	Printing	8,934	9,500	566
392	Contracted Food Services	220,825	250,000	29,175
<b>Purchased Services Total</b>		<b>\$ 1,492,738</b>	<b>\$ 1,632,617</b>	<b>\$ 139,879</b>
410	Natural Gas	137,986	142,125	4,139
420	Bottled Gas	75,731	78,000	2,269
430	Electricity	270,882	279,008	8,126
<b>Energy Services Total</b>		<b>\$ 484,599</b>	<b>\$ 499,133</b>	<b>\$ 14,534</b>

# Food Service Budget

Fiscal year 2004-05  
EXPENDITURES BY OBJECT

Object	Description	2003-04 Actual Expenditures	2004-05 Tentative Budget	Difference
511	Supplies	\$ 761,564	\$ 799,642	\$ 38,078
571	Food	6,303,482	7,059,899	756,417
572	Contra-Food	88,128	90,000	1,872
591	Wares Replacement	13,859	18,550	4,691
592	Commodity Usage	2,865,952	2,951,930	85,978
593	Commodity Usage and Rebate	63,371	70,975	7,604
594	Uniforms	61,752	64,840	3,088
<b>Supplies/Materials Total</b>		<b>\$ 10,158,109</b>	<b>\$ 11,055,836</b>	<b>\$ 897,727</b>
641	Furn/Fixt/Equip > \$750	\$ 239,160	\$ 849,003	\$ 609,843
642	Furn/Fixt/Equip < \$750	154,478	235,320	80,842
643	Computer Hardware > \$750	130,287	189,000	58,713
644	Computer Hardware < \$750	33,502	49,000	15,498
652	Other Vehicles	28,700	30,000	1,300
681	Remodeling/Renovation - Contracted	0	315,000	315,000
691	Computer Software > \$750	27,315	65,000	37,685
692	Computer Software < \$750	1,246	12,000	10,754
<b>Capital Outlay Total</b>		<b>\$ 614,688</b>	<b>\$ 1,744,323</b>	<b>\$ 1,129,635</b>
737	Dues/Fees	\$ 7,503	\$ 7,500	\$ -3
739	Bank Charges	38,125	39,500	1,375
795	Miscellaneous Charges	744	1,000	256
796	Uncollected Accounts	4,291	4,200	-91
799	Federal Indirect Cost	318,963	320,000	1,037
<b>Other Expenditures Total</b>		<b>\$ 369,625</b>	<b>\$ 372,200</b>	<b>\$ 2,575</b>
<b>Total Expenditures</b>		<b>\$ 22,606,670</b>	<b>\$ 25,385,782</b>	<b>\$ 2,779,112</b>
<b>Total Fund Balance, June 30</b>		<b>\$ 7,214,876</b>	<b>\$ 7,141,381</b>	<b>\$ -73,495</b>
<b>GRAND TOTAL</b>		<b>\$ 29,821,546</b>	<b>\$ 32,527,163</b>	<b>\$ 2,705,617</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.

### **Special Act Certificates of Indebtedness – Series 1990 Advance Refunding**

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

### **Certificates of Participation**

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

### **Capital Lease Obligations**

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

**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2004-05**  
**Revenues**

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL PROJECTED REVENUE	2003-04 ACTUAL REVENUE
<b><u>STATE SOURCES</u></b>					
CO & DS Withheld for SBE Bonds	2,135,000			2,135,000	2,226,501
Racing Commission Funds		223,250		223,250	223,250
<b><u>LOCAL SOURCES</u></b>					
Investment Revenue		26,000	60,000	86,000	25,153
<b><u>OTHER FINANCING SOURCES</u></b>					
Transfers from Capital Projects Funds			17,183,872	17,183,872	13,869,751
<b>TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES</b>	<b>2,135,000</b>	<b>249,250</b>	<b>17,243,872</b>	<b>19,628,122</b>	<b>16,344,655</b>
<b><u>FUND BALANCES, JULY 1</u></b>					
Reserved for Debt Service	499,449	2,117,083	86,510	2,703,042	2,581,198
<b>GRAND TOTAL</b>	<b>2,634,449</b>	<b>2,366,333</b>	<b>17,330,382</b>	<b>22,331,164</b>	<b>18,926,853</b>

**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2004-05**  
**Expenditures**

	<b>STATE BOARD OF EDUCATION BONDS</b>	<b>COMMERCIAL PAPER LOAN PROGRAM</b>	<b>CERTIFICATES OF PARTICIPATION</b>	<b>TOTAL TENTATIVE BUDGET</b>	<b>2003-04 ACTUAL EXPENDITURES</b>
<b>DEBT SERVICE</b>					
Redemption of Principal	1,205,000	95,000	7,176,610	8,476,610	6,580,000
Interest	908,558	56,466	10,007,262	10,972,286	9,605,201
Fees	<u>                    </u>	<u>10,242</u>	<u>53,500</u>	<u>63,742</u>	<u>37,610</u>
<b>TOTAL EXPENDITURES</b>	<b>2,113,558</b>	<b>161,708</b>	<b>17,237,372</b>	<b>19,512,638</b>	<b>16,222,811</b>
<b>FUND BALANCES, JUNE 30</b>					
Reserved for Debt Service	520,891	2,204,625	93,010	2,818,526	2,703,042
<b>GRAND TOTAL</b>	<b>2,634,449</b>	<b>2,366,333</b>	<b>17,330,382</b>	<b>22,331,164</b>	<b>18,925,853</b>

## **CAPITAL PROJECTS FUND BUDGET**

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

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

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

School Infrastructure Thrift Program (SIT) funds are allocated to the District based upon how well the District maintains its costs on new construction projects. These funds can be utilized to build, lease or purchase classroom facilities and related equipment.

Qualified Zone Academy Bonds (QZABs) are a funding mechanism in which the district obtains an interest free loan and the proceeds are utilized to renovate and/or retrofit eligible schools with updated technology.

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 FUND BUDGET  
Fiscal Year 2004-05  
Revenues

REVENUES	2003 - 04 ACTUAL REVENUE	2004 - 05 PROJECTED REVENUE	DIFFERENCE
<b><u>STATE SOURCES</u></b>			
PECO - CONSTRUCTION	2,190,729	0	-2,190,729
PECO - MAINTENANCE	4,237,907	5,928,776	1,690,869
CLASSROOMS FOR KIDS	12,813,233	2,230,022	-10,583,211
SCHOOL INFRASTRUCTURE THRIFT PROGRAM ( SIT )	1,159,752	0	-1,159,752
CO & DS DISTRIBUTED TO DISTRICT	340,211	320,000	-20,211
INTEREST - CO & DS	24,861	60,000	35,139
OTHER STATE	2,006,850	100,000	-1,906,850
<b>TOTAL STATE</b>	<b>22,773,543</b>	<b>8,638,798</b>	<b>-14,134,745</b>
<b><u>LOCAL SOURCES</u></b>			
SCHOOL CAPITAL OUTLAY TAX	42,842,124	47,852,695	5,010,571
INTEREST ON INVESTMENTS	760,585	500,000	-260,585
SALE OF PROPERTY	27,777	200,000	172,223
MISCELLANEOUS LOCAL	410,119	0	-410,119
<b>TOTAL LOCAL</b>	<b>44,040,605</b>	<b>48,552,695</b>	<b>4,512,090</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
PROCEEDS FROM ISSUANCE OF RANS	7,680,773	33,730,000	26,049,227
PROCEEDS FROM COP	0	47,400,000	47,400,000
REFINANCING 1996B COP	0	2,500,000	2,500,000
QZAB SERIES 2004	4,408,000	0	-4,408,000
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>12,088,773</b>	<b>83,630,000</b>	<b>71,541,227</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>78,902,921</b>	<b>140,821,493</b>	<b>61,918,572</b>
<b><u>FUND BALANCE - JULY 1</u></b>			
RESERVED FOR ENCUMBRANCES	26,402,953	14,929,860	-11,473,093
RESERVED FOR CAPITAL PROJECTS	27,433,507	17,443,178	-9,990,329
RESERVED / UNDESIGNATED	4,374,232	7,793,060	3,418,828
UNRESERVED / UNDESIGNATED	228,878	898,159	669,281
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>58,439,570</b>	<b>41,064,257</b>	<b>-17,375,313</b>
<b>GRAND TOTAL</b>	<b>137,342,491</b>	<b>181,885,750</b>	<b>44,543,259</b>

**CAPITAL PROJECTS FUND BUDGET**  
**Fiscal Year 2004-05**  
**Expenditures**

	<b>ACTUAL FUND BALANCE JULY 1, 2004</b>	<b>2004-05 APPROPRIATIONS</b>	<b>2004-05 TENTATIVE BUDGET</b>	<b>2004-05 PROJECTED EXPENDITURES</b>	<b>PROJECTED FUND BALANCE JUNE 30, 2005</b>
<b>RESERVED FOR:</b>					
COMPUTER EQUIP/PROCESSING	317,329	500,000	817,329	691,069	126,260
LEGAL ADVERTISEMENTS	32,124	0	32,124	32,124	0
SCHOOL BUS REPLACEMENT	381	2,600,000	2,600,381	2,600,381	0
VEHICLES - OTHER	5,626	0	5,626	5,626	0
ROOFING - VARIOUS	117,992	0	117,992	100,000	17,992
PORTABLE LEASE	1,870	650,000	651,870	500,000	151,870
SCHOOL / PORTABLE FURNITURE REPLACEMENT	21,516	1,000,000	1,021,516	1,021,516	0
CHARTER SCHOOL SIT PROJECT	12,346	0	12,346	12,346	0
OTHER PROJECTS DISTRICT WIDE	813	0	813	813	0
WIRELESS WIDE-AREA-NET	37,342	0	37,342	37,342	0
SPACE COAST MS TRANSITION	8,056	0	8,056	8,056	0
KITCHEN FLOORING - PLUMBING	1,453,873	0	1,453,873	1,000,000	453,873
SPACE COAST & 2 SCHOOL OF CHOICE	31,815	0	31,815	31,815	0
ELEMENTARY SCHOOL "S"	7,790,685	0	7,790,685	7,000,000	790,685
NEW RE-LOCATABLE CLASSROOMS	5,179,287	0	5,179,287	4,796,590	382,697
WEST SHORE GYM - HVAC	133,600	0	133,600	133,600	0
DESIGN CRITERIA CONVERSION	35,875	0	35,875	35,875	0
SPACE COAST, EDGEWOOD & JEFFERSON	0	31,700,000	31,700,000	27,000,000	4,700,000
HIGH SCHOOL "BBB"	0	44,400,000	44,400,000	10,400,000	34,000,000
ROCKLEDGE HIGH ADDITIONS	0	3,500,000	3,500,000	2,500,000	1,000,000
MAINTENANCE PROJECTS "PROJECT F"	65,647	9,209,804	9,275,451	9,275,451	0
MAINTENANCE RESERVE	0	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	0	2,801,064	2,801,064	1,100,000	1,701,064
VARIOUS RE-ROOF PROJECTS 7840,41,42	10,044	0	10,044	10,044	0
QUEST ELEMENTARY SCHOOL	2,326,480	(500,000)	1,826,480	1,500,000	326,480
MANATEE ELEMENTARY SCHOOL	18,895	0	18,895	18,895	0
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	1,107,350	0	1,107,350	1,000,000	107,350
PALM BAY HIGH SCHOOL ADDITION	1,487,260	0	1,487,260	1,347,260	140,000
SPACE COAST IMPROVEMENT PHASE 1	2,106	0	2,106	2,106	0
CROTON ELEMENTARY SCHOOL ADDITION	982,251	0	982,251	900,000	82,251
SABAL ELEMENTARY SCHOOL ADDITION	1,017,843	0	1,017,843	925,000	92,843
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	40,251	500,000	540,251	400,000	140,251
KITCHEN EQUIPMENT	0	250,000	250,000	250,000	0
REMODEL / RENOVATE - VARIOUS	732,577	1,218,655	1,951,232	1,197,886	753,346
PAINTING ROOFING PREVENTIVE MAINTENANCE	56,970	600,000	656,970	500,000	156,970
MAJOR MAINTENANCE	72,399	873,398	945,797	900,000	45,797
PORTABLE RELOCATION	87,786	250,000	337,786	300,000	37,786
HEALTH & SAFETY	161,768	0	161,768	100,000	61,768

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2004-05  
Expenditures

	ACTUAL FUND BALANCE JULY 1, 2004	2004-05 APPROPRIATIONS	2004-05 TENTATIVE BUDGET	2004-05 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2005
BUILDING ENVEL - CEILING TILE	127,925	0	127,925	100,000	27,925
FAST TEAMS	91,176	1,000,000	1,091,176	1,000,000	91,176
SPORTS EQUIP - DISTRICT WIDE	51,502	0	51,502	51,502	0
FPL FOR SECURITY TENANTS	0	0	0	0	0
ADA PROJECTS	73,888	0	73,888	50,000	23,888
SAFETY TO LIFE - PECO	259,583	592,878	852,461	800,000	52,461
CUSTODIAL EQUIPMENT	23,399	250,000	273,399	250,000	23,399
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	1,089,917	1,600,000	2,689,917	2,000,000	689,917
HEALTH & SAFETY - VARIOUS	287,994	0	287,994	250,000	37,994
ELECTRONIC REPLACE - QZAB	4,408,601	0	4,408,601	2,400,000	2,008,601
STORM RECOVERY PROJECTS	167,426	0	167,426	75,000	92,426
HVAC - INDOOR AIR QUALITY	381,438	800,000	1,181,438	850,000	331,438
HVAC - EMERGENCY	84,443	0	84,443	84,443	0
HVAC - PROJECTS	1,546,146	4,000,000	5,546,146	5,000,000	546,146
ESF SERVER ROOM HVAC UPGRADE	51,816	0	51,816	46,425	5,391
INDIALANTIC ELEMENTARY CHILLER	315,564	0	315,564	315,564	0
MELBOURNE HIGH - HVAC	41,890	0	41,890	41,890	0
SATELLITE HIGH - HVAC	20,173	0	20,173	20,173	0
CLASSROOMS FOR KIDS PROJECTS	0	2,230,022	2,230,022	1,000,000	1,230,022
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>32,373,038</b>	<b>110,025,821</b>	<b>142,398,859</b>	<b>91,968,792</b>	<b>50,430,067</b>
RAN PRINCIPAL REPAYMENT	0	12,890,000	12,890,000	12,890,000	0
RAN INTEREST PAYMENT	0	721,800	721,800	721,800	0
TRANSFER - DEBT SERVICE	0	17,183,872	17,183,872	17,183,872	0
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>32,373,038</b>	<b>140,821,493</b>	<b>173,194,531</b>	<b>122,764,464</b>	<b>50,430,067</b>
RESERVED / UNDESIGNATED	7,793,060	0	7,793,060	0	7,793,060
UNRESERVED / UNDESIGNATED	898,159	0	898,159	0	898,159
<b>GRAND TOTAL</b>	<b>41,064,257</b>	<b>140,821,493</b>	<b>181,885,750</b>	<b>122,764,464</b>	<b>59,121,286</b>

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2004-05  
Tentative Budget by Major Funding Source

	2004 - 05 TENTATIVE BUDGET	2004 - 05 TAX LEVY	PRIOR YEAR'S TAX LEVY	2004 - 05 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
<b>RESERVED FOR:</b>							
COMPUTER EQUIP / PROCESSING	817,329	500,000	317,329	0	0	0	0
LEGAL ADVERTISEMENTS	32,124	0	0	0	0	0	32,124
SCHOOL BUS REPLACEMENT	2,600,381	2,600,000	381	0	0	0	0
VEHICLES - OTHER	5,626	0	786	0	0	0	4,840
ROOFING - VARIOUS	117,992	0	80,073	0	197	0	37,722
PORTABLE LEASE	651,870	650,000	1,870	0	0	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	1,021,516	1,000,000	21,516	0	0	0	0
CHARTER SCHOOL SIT PROJECT	12,346	0	0	0	0	0	12,346
OTHER PROJECTS DISTRICT WIDE	813	0	813	0	0	0	0
WIRELESS WIDE-AREA-NET	37,342	0	805	0	36,537	0	0
SPACE COAST MS TRANSITION	8,056	0	0	0	0	0	8,056
KITCHEN FLOORING - PLUMBING	1,453,873	0	0	0	0	0	1,453,873
SPACE COAST & 2 SCHOOL OF CHOICE	31,815	0	31,815	0	0	0	0
ELEMENTARY SCHOOL "S"	7,790,685	0	0	0	0	0	7,790,685
NEW RE-LOCATABLE CLASSROOMS	5,179,287	0	683,407	0	0	0	4,495,880
WEST SHORE GYM - HVAC	133,600	0	75,609	0	0	0	57,991
DESIGN CRITERIA CONVERSION	35,875	0	35,875	0	0	0	0
SPACE COAST, EDGEWOOD & JEFFERSON	31,700,000	170,000	0	0	0	0	31,530,000
HIGH SCHOOL "BBB"	44,400,000	0	0	0	0	44,400,000	0
ROCKLEDGE HIGH ADDITIONS	3,500,000	0	0	0	0	3,000,000	500,000
MAINTENANCE PROJECTS "PROJECT F"	9,275,451	6,847,304	0	2,362,500	65,647	0	0
MAINTENANCE RESERVE	0	0	0	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	2,801,064	2,801,064	0	0	0	0	0
VARIOUS RE-ROOF PROJECTS 7840,41,42	10,044	0	380	0	6,278	0	3,386
QUEST ELEMENTARY SCHOOL	1,826,480	0	245,799	0	0	1,580,681	0
MANATEE ELEMENTARY SCHOOL	18,895	0	0	0	0	18,895	0
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	1,107,350	0	603,928	0	448	491,113	11,861
PALM BAY HIGH SCHOOL ADDITION	1,487,260	0	791,178	0	110,972	373,693	211,417
SPACE COAST IMPROVEMENT PHASE 1	2,106	0	2,106	0	0	0	0
CROTON ELEMENTARY SCHOOL ADDITION	982,251	0	535,348	0	0	251,153	195,750
SABAL ELEMENTARY SCHOOL ADDITION	1,017,843	0	612,466	0	0	209,626	195,751
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	540,251	500,000	40,251	0	0	0	0
KITCHEN EQUIPMENT	250,000	250,000	0	0	0	0	0
REMODEL / RENOVATE - VARIOUS	1,951,232	1,218,655	501,250	0	231,327	0	0
PAINTING ROOFING PREVENTIVE MAINTENANCE	656,970	600,000	56,970	0	0	0	0
MAJOR MAINTENANCE	945,797	0	72,399	873,398	0	0	0
PORTABLE RELOCATION	337,786	0	87,786	0	0	0	250,000
HEALTH & SAFETY	161,768	0	161,768	0	0	0	0

**CAPITAL PROJECTS FUND BUDGET**  
**Fiscal Year 2004-05**  
**Tentative Budget by Major Funding Source**

	<b>2004 - 05 TENTATIVE BUDGET</b>	<b>2004 - 05 TAX LEVY</b>	<b>PRIOR YEAR'S TAX LEVY</b>	<b>2004 - 05 PECO</b>	<b>PRIOR YEAR'S PECO</b>	<b>CERTIFICATES OF PARTICIPATION</b>	<b>OTHER</b>
BUILDING ENVEL - CEILING TILE	127,925	0	127,925	0	0	0	0
FAST TEAMS	1,091,176	1,000,000	91,176	0	0	0	0
SPORTS EQUIP - DISTRICT WIDE	51,502	0	0	0	0	0	51,502
FPL FOR SECURITY TENANTS	0	0	0	0	0	0	0
ADA PROJECTS	73,888	0	0	0	73,888	0	0
SAFETY TO LIFE - PECO	852,461	0	0	592,878	259,583	0	0
CUSTODIAL EQUIPMENT	273,399	250,000	23,399	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	2,689,917	1,600,000	1,089,917	0	0	0	0
HEALTH & SAFETY - VARIOUS	287,994	0	287,994	0	0	0	0
ELECTRONIC REPLACE - QZAB	4,408,601	0	422,487	0	0	3,986,114	0
STORM RECOVERY PROJECTS	167,426	0	167,426	0	0	0	0
HVAC - INDOOR AIR QUALITY	1,181,438	800,000	381,438	0	0	0	0
HVAC - EMERGENCY	84,443	0	80,853	0	0	0	3,590
HVAC - PROJECTS	5,546,146	1,500,000	718,271	2,100,000	0	0	1,227,875
ESF SERVER ROOM HVAC UPGRADE	51,816	0	51,816	0	0	0	0
INDIALANTIC ELEMENTARY CHILLER	315,564	0	0	0	0	0	315,564
MELBOURNE HIGH - HVAC	41,890	0	41,890	0	0	0	0
SATELLITE HIGH - HVAC	20,173	0	20,173	0	0	0	0
CLASSROOMS FOR KIDS PROJECTS	2,230,022	0	0	0	0	0	2,230,022
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>142,398,859</b>	<b>22,287,023</b>	<b>8,466,673</b>	<b>5,928,776</b>	<b>784,877</b>	<b>54,311,275</b>	<b>50,620,235</b>
RAN PRINCIPAL REPAYMENT	12,890,000	8,160,000	0	0	0	0	4,730,000
RAN INTEREST PAYMENT	721,800	721,800	0	0	0	0	0
TRANSFER - DEBT SERVICE	17,183,872	17,183,872	0	0	0	0	0
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>173,194,531</b>	<b>48,352,695</b>	<b>8,466,673</b>	<b>5,928,776</b>	<b>784,877</b>	<b>54,311,275</b>	<b>55,350,235</b>
RESERVED / UNDESIGNATED	7,793,060	0	233,792	0	2,026,196	1,636,542	3,896,530
UNRESERVED / UNDESIGNATED	898,159	0	0	0	0	0	898,159
<b>GRAND TOTAL</b>	<b>181,885,750</b>	<b>48,352,695</b>	<b>8,700,465</b>	<b>5,928,776</b>	<b>2,811,073</b>	<b>55,947,817</b>	<b>60,144,924</b>

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2004-05  
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-04	ACTUAL FUNDS AVAILABLE 6-30-04	ACTUAL FUND BALANCE 6-30-04
<b><u>RESERVED FOR:</u></b>			
COMPUTER EQUIP / PROCESSING	77,257	240,072	317,329
LEGAL ADVERTISEMENTS	0	32,124	32,124
SCHOOL BUS REPLACEMENT	0	381	381
VEHICLES - OTHER	0	5,626	5,626
ROOFING - VARIOUS	69,450	48,542	117,992
PORTABLE LEASE	1,870	0	1,870
SCHOOL / PORTABLE FURNITURE REPLACEMENT	16,630	4,886	21,516
CHARTER SCHOOL SIT PROJECT	0	12,346	12,346
OTHER PROJECTS DISTRICT WIDE	813	0	813
WIRELESS WIDE-AREA-NET	36,537	805	37,342
SPACE COAST MS TRANSITION	8,056	0	8,056
KITCHEN FLOORING - PLUMBING	321,350	1,132,523	1,453,873
SPACE COAST & 2 SCHOOL OF CHOICE	3,270	28,545	31,815
ELEMENTARY SCHOOL "S"	75,200	7,715,485	7,790,685
NEW RE-LOCATABLE CLASSROOMS	5,127,867	51,420	5,179,287
WEST SHORE GYM - HVAC	132,632	968	133,600
DESIGN CRITERIA CONVERSION	34,275	1,600	35,875
SPACE COAST, EDGEWOOD & JEFFERSON	0	0	0
HIGH SCHOOL "BBB"	0	0	0
ROCKLEDGE HIGH ADDITIONS	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	0	65,647	65,647
MAINTENANCE RESERVE	0	0	0
OTHER PROJECTS DISTRICT WIDE	0	0	0
VARIOUS RE-ROOF PROJECTS 7840,41,42	6,279	3,765	10,044
QUEST ELEMENTARY SCHOOL	1,404,413	922,067	2,326,480
MANATEE ELEMENTARY SCHOOL	15,347	3,548	18,895
22 VARIOUS SCHOOL CLASS ROOM ADDITIONS	166,247	941,103	1,107,350
PALM BAY HIGH SCHOOL ADDITION	1,147,053	340,207	1,487,260
SPACE COAST IMPROVEMENT PHASE 1	2,106	0	2,106
CROTON ELEMENTARY SCHOOL ADDITION	656,636	325,615	982,251
SABAL ELEMENTARY SCHOOL ADDITION	689,993	327,850	1,017,843
PAVING, ACCESS RD, & DOMESTIC/FIRE WATER MAIN	27,820	12,431	40,251
KITCHEN EQUIPMENT	0	0	0
REMODEL / RENOVATE - VARIOUS	713,598	18,979	732,577

**CAPITAL PROJECTS FUND BUDGET**  
**Fiscal Year 2004-05**  
**Analysis of Ending Fund Balance**

	<b>ACTUAL ENCUMBRANCES 6-30-04</b>	<b>ACTUAL FUNDS AVAILABLE 6-30-04</b>	<b>ACTUAL FUND BALANCE 6-30-04</b>
PAINTING ROOFING PREVENTIVE MAINTENANCE	56,970	0	56,970
MAJOR MAINTENANCE	9,000	63,399	72,399
PORTABLE RELOCATION	81,468	6,318	87,786
HEALTH & SAFETY	119,805	41,963	161,768
BUILDING ENVEL - CEILING TILE	97,934	29,991	127,925
FAST TEAMS	21,992	69,184	91,176
SPORTS EQUIP - DISTRICT WIDE	23,693	27,809	51,502
FPL FOR SECURITY TENANTS	0	0	0
ADA PROJECTS	73,688	200	73,888
SAFETY TO LIFE - PECO	212,743	46,840	259,583
CUSTODIAL EQUIPMENT	13,708	9,691	23,399
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	851,566	238,351	1,089,917
HEALTH & SAFETY - VARIOUS	279,235	8,759	287,994
ELECTRONIC REPLACE - QZAB	299,695	4,108,906	4,408,601
STORM RECOVERY PROJECTS	107,704	59,722	167,426
HVAC - INDOOR AIR QUALITY	324,291	57,147	381,438
HVAC - EMERGENCY	29,055	55,388	84,443
HVAC - PROJECTS	1,295,322	250,824	1,546,146
ESF SERVER ROOM HVAC UPGRADE	1,925	49,891	51,816
INDIALANTIC ELEMENTARY CHILLER	295,367	20,197	315,564
MELBOURNE HIGH - HVAC	0	41,890	41,890
SATELLITE HIGH - HVAC	0	20,173	20,173
CLASSROOMS FOR KIDS PROJECTS	0	0	0
<b>SUBTOTAL</b>	<b>14,929,860</b>	<b>17,443,178</b>	<b>32,373,038</b>
RESERVED / UNDESIGNATED	0	7,793,060	7,793,060
UNRESERVED / UNDESIGNATED	0	898,159	898,159
<b>GRAND TOTAL</b>	<b>14,929,860</b>	<b>26,134,397</b>	<b>41,064,257</b>

## **INTERNAL SERVICE FUND BUDGET**

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

## **ENTERPRISE FUND BUDGET**

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



## INSURANCE TRUST FUND BUDGET

### PROJECTED REVENUE

	2004-05 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & GENERAL LIABILITY	TOTAL
PREMIUMS	50,120,908	6,158,880	56,279,788
INTEREST	<u>22,186</u>	<u>129,380</u>	<u>151,566</u>
TOTAL ESTIMATED REVENUES	50,143,094	6,288,260	56,431,354
FUND BALANCES, JULY 1	13,972,467	4,662,597	18,635,064
<b>TOTAL PROJECTED REVENUES AND FUND BALANCES</b>	<b>64,115,561</b>	<b>10,950,857</b>	<b>75,066,418</b>

**INSURANCE TRUST FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	2004-05 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKER'S COMP. & GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	35,000	39,970	74,970
161 HOURLY SALARY	217,903	15,104	233,007
191 TEMPORARIES SALARY	0	13,000	13,000
SALARIES TOTAL	252,903	68,074	320,977
210 RETIREMENT	18,690	4,070	22,760
220 FICA	19,347	4,214	23,561
231 LIFE INSURANCE	5,463	119	5,582
232 HOSPITALIZATION	55,843	10,932	66,775
237 VISION	488	153	641
238 SECTION 125 CREDIT	1,800	266	2,066
241 WORKER COMPENSATION	3,462	553	4,015
BENEFITS TOTAL	105,093	20,307	125,400
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	480,000	10,000	490,000
316 MANAGED CARE ARRANGEMENT COSTS	0	95,000	95,000
331 TRAVEL IN-COUNTY	1,501	811	2,312
332 TRAVEL OUT-OF-COUNTY	1,200	2,650	3,850
360 RENTAL	1,400	0	1,400
391 PRINTING	11,390	1,250	12,640
511 SUPPLIES	4,000	1,284	5,284
641 FURNITURE, FIXTURES, EQUIP. >\$750	0	4,000	4,000
642 FURNITURE, FIXTURES, EQUIP. <\$750	1,600	0	1,600
643 COMPUTER HARDWARE >\$750	7,041	4,000	11,041
644 COMPUTER HARDWARE <\$750	1,200	0	1,200
692 COMPUTER SOFTWARE <\$750	1,471	0	1,471
720 DEBT SERVICE-INTEREST PAYMENTS	2,501	0	2,501
737 DUES AND FEES	5,011	600	5,611
739 BANK CHARGES	1,501	0	1,501
772 CLAIMS EXPENSE	44,708,704	5,160,920	49,869,624
779 ADMINSTRATIVE FEES	1,557,473	385,000	1,942,473
780 EXCESS WORKER'S COMP. POLICY	0	355,000	355,000
OTHER EXPENSES TOTAL	46,785,993	6,170,515	52,956,508
TOTAL EXPENDITURES	47,143,989	6,258,896	53,402,885
FUND BALANCE, JUNE 30	16,971,572	4,691,961	21,663,533
TOTAL EXPENDITURES AND FUND BALANCE	64,115,561	10,950,857	75,066,418

## ENTERPRISE FUND BUDGET

### PROJECTED REVENUE

	TENTATIVE BUDGET	
	2004-05 PROJECTED	TOTAL
FEES	6,139,298	6,139,298
INTEREST	<u>2,099</u>	<u>2,099</u>
TOTAL ESTIMATED REVENUES	6,141,397	6,141,397
FUND BALANCES, JULY 1	1,873,566	1,873,566
<b>TOTAL PROJECTED REVENUES AND FUND BALANCES</b>	<b>8,014,963</b>	<b>8,014,963</b>

**ENTERPRISE FUND BUDGET  
EXPENDITURES BY OBJECT**

OBJECT	TENTATIVE BUDGET	
	2004-05 PROJECTED	TOTAL
161 HOURLY SALARY	1,773,825	1,773,825
181 EAP SALARY	<u>1,329,970</u>	<u>1,329,970</u>
SALARIES TOTAL	3,103,795	3,103,795
210 RETIREMENT	262,139	262,139
220 FICA	307,854	307,854
231 LIFE INSURANCE	4,380	4,380
232 HOSPITALIZATION	647,939	647,939
237 VISION	9,933	9,933
238 SECTION 125 CREDIT	26,089	26,089
241 WORKER COMPENSATION	25,390	25,390
243 WORKER COMPENSATION	<u>3,704</u>	<u>3,704</u>
BENEFITS TOTAL	1,287,427	1,287,427
511 SUPPLIES	904,213	904,213
642 FURN/FIX/EQUIP	613,116	613,116
799 INDIRECT COST	<u>311,988</u>	<u>311,988</u>
OTHER EXPENSES TOTAL	1,829,316	1,829,316
TOTAL EXPENDITURES	6,220,539	6,220,539
FUND BALANCE, JUNE 30	1,794,424	1,794,424
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	<b>8,014,963</b>	<b>8,014,963</b>

## **APPENDIX**

### **TERMINOLOGY**

#### **Ad Valorem Taxes**

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

#### **Beginning Balance**

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

#### **Ending Balance**

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

#### **Expenditures**

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

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

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

#### **FTE Dollars**

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

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

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

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

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

#### **Function**

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

#### **Fund**

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

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

#### Just Value

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

#### Lapse Factor

Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$3.7 million, which is utilized in budgeting for other line items.

#### Membership

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

#### Object

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

#### PECO

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

#### Program Category

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

#### Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.529 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 95% X .005529

#### Revenue

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

#### Weighted FTE (WFTE)

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

### NONDISCRIMINATION NOTICE

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

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

Dr. Richard A. DiPatri  
Superintendent  
Brevard Public Schools

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

Dr. Walter Christy, Director  
Office of Secondary Programs

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

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

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

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

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

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

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

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