

2001-02

ADOPTED TENTATIVE BUDGET
ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 6, 2001

SCHOOL BOARD OF BREVARD COUNTY

2700 Judge Fran Jamieson Way • Viera, Florida 32940-6699

SUPERINTENDENT

Richard A. DiPatri, Ed.D.

SCHOOL BOARD MEMBERS

Rich Wilson, Chairman

Janice Kershaw, Vice Chairman

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Larry Hughes

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**TENTATIVE BUDGET
2000-01 versus 2001-02**

FUND	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	400,121,468	397,411,001	-2,710,467	-0.68
SPECIAL REVENUE	51,642,529	52,653,134	1,010,605	1.96
DEBT SERVICE	23,436,483	21,770,017	-1,666,466	-7.11
CAPITAL OUTLAY	<u>115,484,949</u>	<u>75,893,868</u>	<u>-39,591,081</u>	<u>0.00</u>
SUB TOTAL	590,685,429	547,728,020	-42,957,409	-7.27
LESS TRANSFERS	<u>13,329,314</u>	<u>13,331,138</u>	<u>1,824</u>	<u>0.00</u>
TOTAL	577,356,115	534,396,882	-42,959,233	-7.44
INTERNAL SERVICE	41,420,137	44,224,278	2,804,141	0.00

	ACTUAL 2000-01 MILLAGE	PROPOSED 2001-02 MILLAGE	DIFFERENCE	
			DIFFERENCE	%
OPERATING				
STATE REQUIRED	6.184	5.962	-0.222	-3.59
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.214	0.202	-0.012	-5.61
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	8.908	8.674	-0.234	-2.63

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE
REVENUES						
Federal Sources	2,229,985	34,575,931	0	0	36,805,916	0
State Sources	239,338,112	345,495	2,359,047	8,999,776	251,042,430	0
Local Sources	123,279,337	11,731,754	253,500	35,358,398	170,622,989	39,639,413
TOTAL REVENUES	384,847,434	46,653,180	2,612,547	44,358,174	458,471,335	39,639,413
Transfers In	0	0	13,331,138	0	13,331,138	0
Nonrevenue Sources	0	0	0	10,000,000	10,000,000	0
Fund Balance - July 1, 2000	32,563,567	5,999,954	5,826,332	21,535,694	65,925,547	4,584,865
TOTAL REVENUES AND BALANCES	397,411,001	52,653,134	21,770,017	75,893,868	547,728,020	44,224,278
EXPENDITURES						
Instruction	214,764,347	14,297,260	0	0	229,061,607	0
Pupil Personnel Services	11,772,933	2,367,703	0	0	14,140,636	0
Instructional Media Services	9,240,692	124,601	0	0	9,365,293	0
Instructional & Curriculum Development	5,533,340	5,217,941	0	0	10,751,281	0
Instructional Staff Training	1,283,049	2,746,032	0	0	4,029,081	0
Board of Education	943,506	0	0	0	943,506	0
General Administration	1,912,623	305,000	0	0	2,217,623	0
School Administration	26,370,656	15,000	0	0	26,385,656	0
Facilities Acquisition Construction	491,422	0	0	43,104,449	43,595,871	0
Fiscal Services	1,824,665	0	0	0	1,824,665	0
Food Services	0	20,422,108	0	0	20,422,108	0
Central Services	8,391,803	0	0	0	8,391,803	40,633,583
Pupil Transportation Services	13,243,578	1,042,471	0	0	14,286,049	0
Operation of Plant	34,507,428	18,505	0	0	34,525,933	0
Maintenance of Plant	9,786,395	0	0	0	9,786,395	0
Community Services	96,000	0	0	0	96,000	0
Debt Service	572,550	0	15,869,818	15,750,000	32,192,368	0
TOTAL EXPENDITURES	340,734,986	46,556,621	15,869,818	58,854,449	462,015,874	40,633,583
Transfers Out	0	0	0	13,331,138	13,331,138	0
Reserved Fund Balance	53,639,102	0	5,900,199	3,292,660	62,831,961	0
Unreserved Fund Balance	3,036,913	6,096,513	0	415,621	9,549,047	3,590,695
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	397,411,001	52,653,134	21,770,017	75,893,868	547,728,020	44,224,278

2001-02 HIGHLIGHTS

	ESTIMATED 2000-01		PROJECTED 2001-02		DIFFERENCE	
	DOLLARS		DOLLARS		PERCENT	
TAX INFORMATION:						
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	6.184	5.962	-0.222	-3.59		
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00		
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.214	0.202	-0.012	-5.61		
CAPITAL OUTLAY MILLAGE (CAPITAL)	2.000	2.000	0.000	0.00		
TOTAL MILLAGE	8.908	8.674	-0.234	-2.63		
TAX ROLL (NON-EXEMPT)	\$16,924,946,890	\$18,241,262,257	\$1,316,315,367	7.78		
VALUE OF 1.000 MILL	\$16,078,700	\$17,329,199	\$1,250,499	7.78		
STUDENT DATA, including charter schools:						
MEMBERSHIP	70,658	71,352	694	0.98		
UNWEIGHTED FTE (FTE)*	69,217.63	69,872.60	654.97	0.95		
WEIGHTED FTE (WFTE)*	74,758.52	76,171.21	1,412.69	1.89		
OPERATING FUND ONLY:						
REVENUE/TRANSFERS	\$365,690,848	\$364,847,434	(\$843,414)	-0.23		
BEGINNING BALANCES	\$34,430,620	\$32,563,567	(\$1,867,053)	-5.42		
TOTAL AVAILABLE FUNDS	\$400,121,468	\$397,411,001	(\$2,710,467)	-0.68		
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$5,780.63	\$5,687.65	(\$92.98)	-1.61		
AVAILABLE FUNDS PER WEIGHTED FTE	\$5,352.19	\$5,217.34	(\$134.85)	-2.52		
ADDITIONAL INFORMATION:						
BASE STUDENT ALLOCATION (BSA)	\$3,416.73	\$3,413.18	-3.55	-0.10		
DISTRICT COST DIFFERENTIAL (DCD)	0.9818	0.9798	-0.0020	-0.20		
STATE CATEGORICAL FUNDS	\$59,679,944	\$58,684,569	(\$995,375)	-1.67		
CATEGORICALS AS % OF STATE DOLLARS	24.95%	24.52%	-0.43%	-1.72		

CHANGES IN PERSONNEL

	ACTUAL 2000-01	PROJECTED 2001-02	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,262.62	4,320.29	57.67	1.35
OTHER TEACHERS	234.50	241.80	7.30	3.11
INSTRUCTIONAL SUPPORT	29.60	28.60	(1.00)	(3.38)
ADMINISTRATIVE	217.00	219.00	2.00	0.92
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,797.62</u>	<u>2,865.76</u>	<u>68.14</u>	<u>2.44</u>
TOTAL FOR SCHOOLS	7,542.34	7,676.45	134.11	1.78
DEPARTMENTS				
ADMINISTRATIVE	39.00	40.00	1.00	2.56
SUPPORT SERVICES	<u>324.39</u>	<u>325.39</u>	<u>1.00</u>	<u>0.31</u>
TOTAL FOR DEPARTMENTS (does not include board members)	363.39	365.39	2.00	0.55
DISTRICT TOTAL:	7,905.73	8,041.84	136.11	1.72

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 \$3.1 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 2000-2001	PROJECTED Alloc Units 2001-2002	Differences	Percent of Total
INSTRUCTIONAL - CLASSROOM				
Staffing Specialist	4091.62	4144.89	53.27	51.54%
Resource Teachers	32.00	32.00	0.00	0.40%
Adult Ed Resource Teachers	73.00	70.00	-3.00	0.87%
Adult Ed Teachers	6.10	6.10	0.00	0.08%
	59.90	67.30	7.40	0.84%
SUB-TOTAL	4262.62	4320.29	57.67	53.72%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	138.50	144.80	6.30	1.80%
Media Specialists	96.00	97.00	1.00	1.21%
SUB-TOTAL	234.50	241.80	7.30	3.01%
INSTRUCTIONAL SUPPORT				
Psychologists	24.00	24.00	0.00	0.30%
Child Find Specialists	4.60	4.60	0.00	0.06%
ROTC	1.00	0.00	-1.00	0.00%
SUB-TOTAL	29.60	28.60	-1.00	0.36%
ADMINISTRATIVE				
Principals	80.00	78.00	-2.00	0.97%
Assistant Principals/12 month	46.00	50.00	4.00	0.62%
Assistant Principal/Dean-10 month	41.00	41.00	0.00	0.51%
Assistant Principals Elem/10 month	50.00	50.00	0.00	0.62%
SUB-TOTAL	217.00	219.00	2.00	2.72%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES						
Paraprofessionals	638.09	677.42	39.33	8.42%		
Bus Drivers/Attendants	313.69	322.00	8.31	4.00%		
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%		
Behavior Analyst-EAP	7.00	18.00	11.00	0.22%		
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%		
Technology-EAP	16.50	17.92	1.42	0.22%		
Cafeteria	439.11	438.00	-1.11	5.45%		
Custodial	604.35	606.38	2.03	7.54%		
Class Crafts and Services	284.00	284.00	0.00	3.28%		
Clerical	431.99	431.37	-0.62	5.36%		
Child Care Coord/Asst	78.89	86.67	7.78	1.08%		
SUB-TOTAL	2797.62	2865.76	68.14	35.64%		
SCHOOLS TOTAL	7542.34	7676.45	134.11	95.46%		
NON-SCHOOLS (DEPARTMENTS)	ACTUAL Alloc Units 2000-2001	PROJECTED Alloc Units 2001-2002	Difference	Percent of Total		
ADMINISTRATIVE						
Superintendent	1.00	1.00	0.00	0.01%		
Assistant Superintendents	5.00	5.00	0.00	0.06%		
Area Superintendents	4.00	4.00	0.00	0.05%		
Directors/Managers/Coordinators	29.00	30.00	1.00	0.37%		
SUB-TOTAL	39.00	40.00	1.00	0.50%		
SUPPORT SERVICES						
Executive/Administrative/Professional	113.00	113.00	0.00	1.41%		
Cafeteria	3.86	3.86	0.00	0.05%		
Clerical	171.50	172.50	1.00	2.15%		
Classified Crafts and Services	36.03	36.03	0.00	0.45%		
SUB-TOTAL	324.39	325.39	1.00	4.05%		
NON-SCHOOL TOTAL	363.39 *	365.39 *	2.00	4.54%		
DISTRICT TOTALS	7905.73	8041.84	136.11	100.00%		

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2000-01 ADOPTED REVENUE	2000-01 AMENDED REVENUE	2001-02 PROJECTED REVENUE	1999-2000 AMENDED VS 2000-01 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	1,229,985	1,300,622	1,229,985	-70,637	-5.43
3199 MISC. FEDERAL DIRECT - FEMA	0	128,341	0	-128,341	-100.00
3202 MEDICAID REIMBURSEMENT	550,000	949,628	1,000,000	50,372	5.30
TOTAL FEDERAL	1,779,985	2,378,591	2,229,985	-148,606	-6.25
STATE SOURCES					
3310 F.F.P.	151,139,073	149,988,447	151,417,648	1,429,201	0.95
3310 SAFE SCHOOLS	1,864,222	1,860,633	1,914,331	53,698	2.89
3310 SUPPLEMENTAL INSTRUCTION	21,626,634	21,626,634	21,808,375	181,741	0.84
3310 ESE GUARANTEED ALLOCATION	29,035,168	29,035,168	28,999,296	-35,872	-0.12
3315 WORKFORCE DEVELOPMENT	2,798,184	2,798,184	2,888,143	89,959	3.21
3318 ADULTS WITH DISABILITIES	0	640,000	640,000	0	0.00
3323 C.O. & D.S.	36,599	36,599	36,599	0	0.00
3334 FL TEACHER LEAD PROGRAM	437,425	437,425	440,899	3,474	0.79
3336 INSTRUCTIONAL MATERIALS	5,397,266	5,311,653	5,926,286	614,634	11.57
3343 STATE LICENSE TAX	200,000	428,710	200,000	-228,710	-53.35
3344 LOTTERY ENHANCEMENT	5,403,097	5,379,012	4,761,302	-617,710	-11.48
3354 TRANSPORTATION	9,670,643	10,012,649	10,128,440	115,791	1.16
3362 TEACHER RECRUITMENT/RETENTION	1,696,468	1,696,468	4,355,548	2,659,080	156.74
3372 PREKINDERGARTEN	1,980,721	2,106,038	2,049,345	-56,693	-2.69
3375 PUBLIC SCHOOL TECHNOLOGY	1,814,773	1,841,666	1,788,519	-53,147	-2.89
3376 TEACHER TRAINING	1,046,749	1,043,477	1,031,577	-11,900	-1.14
3397 CHARTER SCHOOL CAPITAL OUTLAY	0	920,112	951,804	31,692	3.44
3399 MISCELLANEOUS STATE	640,000	4,005,994	0	-4,005,994	-100.00
TOTAL STATE	234,787,022	239,168,869	239,338,112	169,243	0.07
LOCAL SOURCES					
341X AD VALOREM	111,377,852	113,553,429	115,655,075	2,101,646	1.85
3421 TAX REDEMPTION	50,000	0	50,000	50,000	0.00
3424 TUITION	0	46,899	0	-46,899	-100.00
3425 RENT	145,000	43,998	145,000	101,002	229.56
3429 PURCHASE DISCOUNTS EARNED	0	2,251	0	-2,251	-100.00

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2000-01 ADOPTED REVENUE	2000-01 AMENDED REVENUE	2001-02 PROJECTED REVENUE	1999-2000 AMENDED VS 2000-01 PROJECTED	
				AMOUNT	%
343X INCOME/INVESTMENTS	2,700,000	3,772,556	2,700,000	-1,072,556	-28.43
3440 GIFTS, GRANTS, BEQUESTS	0	7,500	0	-7,500	-100.00
346X FEES	2,500,000	3,866,390	3,105,000	-761,390	-19.69
3484 PREMIUM REVENUE	0	483	0	-483	-100.00
3494 FEDERAL-INDIRECT	305,000	358,580	358,580	0	0.00
3499 FOOD SERVICE-INDIRECT	404,476	340,645	340,645	0	0.00
349X MISCELLANEOUS LOCAL	<u>925,037</u>	<u>2,150,657</u>	<u>925,037</u>	<u>-1,225,620</u>	<u>-56.99</u>
TOTAL LOCAL	118,407,365	124,143,388	123,279,337	-864,051	-0.70
TOTAL REVENUE	354,974,372	365,690,848	364,847,434	-843,414	-0.23
FUND BALANCE JULY 1:					
RESERVED	34,430,620	34,430,620	32,563,567	-1,867,053	-5.42
UNRESERVED	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00</u>
	34,430,620	34,430,620	32,563,567	-1,867,053	-5.42
GRAND TOTAL	389,404,992	400,121,468	397,411,001	-2,710,466.43	-0.68

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2000-01	PROJECTED 2001-02	DIFFERENCE
WEIGHTED FTE	\$74,758.52	\$76,171.21	1,412.69
BASE STUDENT ALLOCATION	\$3,416.73	\$3,413.18	(3.55)
DISTRICT COST DIFFERENTIAL	0.9818	0.9798	-0.002
WFTE X BSA X DCD	\$250,780,858	\$254,734,333	\$3,953,475
SAFE SCHOOLS	\$1,860,633	\$1,914,331	\$53,698
ESE GUARANTEED ALLOCATION	\$29,035,168	\$28,999,296	(\$35,872)
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,626,634	\$21,808,375	\$181,741
GROSS FEFP	\$303,303,293	\$307,456,335	\$4,153,042
REQUIRED LOCAL EFFORT/FEEES	(\$99,430,678)	(\$103,316,685)	(\$3,886,007)
GROSS STATE FEFP	\$203,872,615	\$204,139,650	\$267,035
PRIOR YEAR ADJUSTMENT	\$307,489	\$0	(\$307,489)
PRORATED HOLDBACK	(\$1,668,110)	\$0	\$1,668,110
OPPORTUNITY SCHOLARSHIPS	(\$1,112)	\$0	\$1,112
NET STATE DOLLARS	\$202,510,882	\$204,139,650	\$1,628,768

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

	ESTIMATED 2000-01	PROJECTED 2001-02	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$16,924,946,890	\$18,241,262,257	\$1,316,315,367	7.78
95% OF VALUE	\$16,078,699,546	\$17,329,199,144	\$1,250,499,598	7.78
REQUIRED LOCAL EFFORT	\$99,430,678	\$103,316,685	\$3,886,007	3.91
DISCRETIONARY TAXES	\$11,640,979	\$12,338,390	\$697,411	5.99
TOTAL LOCAL TAXES	\$111,071,657	\$115,655,075	\$4,583,418	4.13
VALUE OF 1 MILL	\$16,078,700	\$17,329,199	\$1,250,499	7.78

2000-01 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/01

2001-02 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/01

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01
	ADOPTED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	TENTATIVE BUDGET	AMOUNT	AMOUNT	AMOUNT	AMOUNT	%
111 ADMINISTRATIVE SALARY	15,978,079	16,625,042	16,637,989	15,963,623	-674,366				-4.05
121 TEACHER SALARY	161,368,109	165,008,073	164,613,807	161,784,273	-2,829,534				-1.72
123 SUPPLEMENTS	2,547,209	2,994,402	3,965,660	2,469,227	-1,496,434				-37.73
141 SUBSTITUTE SALARY	2,824,370	2,718,472	2,964,330	2,822,322	-142,008				-4.79
161 HOURLY SALARY	40,277,272	42,131,767	42,714,980	41,074,102	-1,640,878				-3.84
171 SCHOOL BOARD SALARY	156,495	161,220	161,115	161,115	0				0.00
181 EAP SALARY	4,290,180	5,070,836	7,046,381	4,646,985	-2,399,396				-34.05
191 TEMPORARY SALARY	173,066	191,008	91,281	129,066	37,785				41.39
1XX SALARIES TOTAL	227,614,780	234,900,820	238,195,544	229,050,713	-9,144,831				-3.84
210 RETIREMENT	20,550,736	20,838,210	20,691,985	16,926,456	-3,765,528				-18.20
220 FICA	16,762,383	17,016,807	16,891,094	17,064,676	173,582				1.03
231 LIFE INSURANCE	465,786	463,432	466,594	459,357	-7,237				-1.55
232 HOSPITALIZATION	16,469,021	21,378,989	21,633,434	21,648,270	14,836				0.07
236 OPT-OUT	909,412	1,011,449	1,006,397	820,350	-186,047				-18.49
237 VISION	323,545	323,746	325,428	331,345	5,917				1.82
238 125 CREDIT	0	669,190	658,101	1,314,131	656,029				99.69
241 WORK. COMP. - GENERAL	2,658,024	1,538,813	1,440,299	1,906,808	466,508				32.39
242 WORK. COMP. - BUS DRIVER	564,236	328,795	277,190	361,994	84,804				30.59
243 WORK. COMP. - MAINTENANCE	1,774,120	993,364	959,878	1,057,516	97,639				10.17
244 WORK. COMP. - CAFETERIA	0	1,131	113	0	-113				-100.00
250 UNEMPLOYMENT	250,000	127,747	194,514	250,000	55,486				28.53
2XX FRINGE TOTAL	60,727,263	64,691,673	64,545,028	62,140,904	-2,404,124				-3.72
311 LEGAL SERVICES	269,874	226,140	269,874	269,874	0				0.00
312 PROFESSIONAL/TECHNICAL	10,733,807	15,158,052	17,227,499	10,169,674	-7,057,825				-40.97
314 MEDICAL TESTS	46,000	128,629	122,456	51,000	-71,456				-58.35
315 REIMBURSE TUITION AND BOOKS	8,000	14,572	16,551	8,000	-8,551				-51.66
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0				0.00
322 PROPERTY INSURANCE	1,526,986	1,598,758	1,598,758	1,866,852	268,094				16.77
323 LIABILITY INSURANCE	595,422	610,853	610,853	594,819	-16,034				-2.62
324 FIDELITY BOND INSURANCE	6,727	6,772	6,727	5,871	-856				-12.72
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0				0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0				0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01
	ADOPTED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	TENTATIVE BUDGET	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
331 TRAVEL - IN-COUNTY	198,728	138,331	213,648	215,175	1,527	0.71						
332 TRAVEL - OUT-OF-COUNTY	683,678	847,656	1,089,889	549,664	-540,225	-49.57						
351 REPAIR - INSTRUCTIONAL	69,913	53,782	144,000	65,600	-78,400	-54.44						
352 REPAIR - NON-INSTRUCTIONAL	372,489	197,111	236,712	374,011	137,299	58.00						
353 MAINFRAME MAINTENANCE	151,000	143,374	144,955	151,000	6,045	4.17						
354 SPECIALIZED SERVICES	824,744	1,220,767	1,273,303	922,000	-351,303	-27.59						
360 RENTALS	1,188,622	1,371,568	1,497,167	1,389,194	-107,973	-7.21						
361 SOFTWARE RENTAL	151,000	181,995	188,471	191,974	3,503	1.86						
363 HARDWARE LEASE	120,000	53,874	62,447	120,000	57,553	92.16						
371 TELEPHONE BASE	511,362	824,380	259,220	566,301	307,081	118.46						
372 TELEPHONE LONG DISTANCE	48,503	74,474	96,387	48,494	-47,893	-49.69						
373 POSTAGE	218,423	223,645	286,498	232,632	-53,866	-18.80						
374 TELEPHONE EQUIPMENT	595,205	438,528	1,056,212	603,574	-452,638	-42.85						
384 WATER	696,824	483,298	926,304	581,509	-344,795	-37.22						
385 REFUSE	696,374	482,515	880,833	523,879	-356,954	-40.52						
386 RECYCLING	35,100	34,205	35,001	38,476	3,475	9.93						
387 SEWER	1,014,616	724,776	1,272,706	860,909	-411,797	-32.36						
388 LANDFILL	409,422	386,947	407,383	395,594	-11,789	-2.89						
391 PRINTING	442,196	505,118	603,767	432,436	-171,331	-28.38						
393 DRY CLEANING	100	839	939	0	-939	-100.00						
394 LINEN SERVICE	59,200	76,969	87,816	61,900	-25,916	-29.51						
395 PEST CONTROL	375,275	310,582	348,227	378,039	29,812	8.56						
396 GUARD DUTY	0	0	0	0	0	0.00						
397 ISOLATED TRANSPORTATION	8,000	7,685	8,305	8,000	-305	-3.68						
399 PRINTING CHARGE-BACK	-400,000	-547,499	-480,900	-475,000	5,900	-1.23						
3XX PURCHASED SERVICES TOTAL	21,983,856	26,305,962	30,819,276	21,528,717	-9,290,558	-30.15						
410 NATURAL GAS	172,691	157,548	100,679	57,851	-42,828	-42.54						
420 BOTTLED GAS	85,751	66,494	62,722	133,149	70,427	112.29						
430 ELECTRICITY	8,519,822	8,633,771	9,877,747	8,898,605	-979,142	-9.91						
440 FUEL OIL	21,457	14,046	120,957	15,433	-105,524	-87.24						
450 GASOLINE	208,400	173,157	217,868	217,000	-868	-0.40						
460 DIESEL	973,000	992,242	1,126,306	1,183,000	56,694	5.03						
4XX ENERGY SERVICES TOTAL	9,981,121	10,037,258	11,506,279	10,505,037	-1,001,242	-8.70						

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01
	ADOPTED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	TENTATIVE BUDGET	AMOUNT	TENTATIVE BUDGET	AMOUNT	%
511 SUPPLIES	6,560,417	7,869,691	9,814,945	6,657,787	-3,157,158	6,657,787	-3,157,158	-32.17
515 FINANCIAL PROCESSING SUPPORT	27,000	21,229	24,109	27,000	2,891	27,000	2,891	11.99
516 INSTRUCTIONAL PROC. SUPPORT	26,800	21,416	21,357	26,800	5,443	26,800	5,443	25.49
521 NON-STATE ADOPTED TEXTBOOKS	2,476,371	1,551,202	2,543,856	2,734,392	190,536	2,734,392	190,536	7.49
522 STATE ADOPTED TEXTBOOKS	2,430,424	3,745,495	4,660,243	2,715,493	-1,944,750	2,715,493	-1,944,750	-41.73
530 PERIODICALS	73,905	124,539	149,576	63,288	-86,288	63,288	-86,288	-57.69
544 GREASE/OIL	20,650	23,564	24,037	21,300	-2,737	21,300	-2,737	-11.38
550 REPAIR PARTS	509,700	534,646	544,919	528,745	-16,174	528,745	-16,174	-2.97
560 TIRES/TUBES	161,600	127,727	130,986	156,000	25,014	156,000	25,014	19.10
594 UNIFORMS	86,100	204,150	260,173	90,650	-169,523	90,650	-169,523	-65.16
5XX SUPPLIES/MATERIALS TOTAL	12,372,967	14,223,657	18,174,200	13,021,455	-5,152,745	13,021,455	-5,152,745	-28.35
612 LIBRARY BOOKS - REPLACEMENT	514,243	1,241,998	1,602,510	511,893	-1,090,617	511,893	-1,090,617	-68.06
621 AV MATERIALS > \$750	29,078	15,618	57,658	35,255	-22,403	35,255	-22,403	-38.86
622 AV MATERIALS < \$750	146,420	181,077	228,107	158,861	-69,246	158,861	-69,246	-30.36
631 NEW CONSTRUCTION - CONTRACTED OUT	0	19,099	19,099	0	-19,099	0	-19,099	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	72,768	145,014	0	-145,014	0	-145,014	-100.00
641 FURN/FIXT/EQUIP > \$750	1,068,197	2,006,993	3,657,968	872,343	-2,785,625	872,343	-2,785,625	-76.15
642 FURN/FIXT/EQUIP < \$750	150,789	2,307,999	3,620,087	382,639	-3,237,448	382,639	-3,237,448	-89.43
643 COMPUTER HARDWARE > \$750	379,486	4,199,156	4,851,362	382,840	-4,468,522	382,840	-4,468,522	-92.11
644 COMPUTER HARDWARE < \$750	96,115	603,665	677,827	96,818	-581,009	96,818	-581,009	-85.72
652 OTHER VEHICLES	376,000	613,596	623,936	376,000	-247,936	376,000	-247,936	-39.74
671 SITE IMPROVEMENT - CONTRACTED	0	16,240	16,240	0	-16,240	0	-16,240	-100.00
681 REMODEL - CONTRACTED	0	1,303,067	1,665,204	0	-1,665,204	0	-1,665,204	-100.00
682 REMODEL - IN-HOUSE	73,183	0	0	73,183	73,183	73,183	73,183	0.00
691 COMPUTER SOFTWARE > \$750	70,784	606,953	911,906	133,384	-778,522	133,384	-778,522	-85.37
692 COMPUTER SOFTWARE < \$750	61,702	731,614	870,286	54,745	-815,541	54,745	-815,541	-93.71
6XX CAPITAL OUTLAY TOTAL	2,965,997	13,919,844	18,947,204	3,077,961	-15,869,243	3,077,961	-15,869,243	-83.76
710 DEBT SERVICE - PRINCIPAL PAYMENTS	18,850	19,624	21,309	18,850	-2,459	18,850	-2,459	-11.54
720 DEBT SERVICE - INTEREST PAYMENTS	3,700	3,288	3,663	3,700	37	3,700	37	1.01
729 TAN INTEREST	500,000	571,208	571,208	500,000	-71,208	500,000	-71,208	-12.47
730 DEBT SERVICE FEES	50,000	45,521	50,000	50,000	0	50,000	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01	2000-01
	ADOPTED BUDGET	ACTUAL EXPENDITURES	AMENDED BUDGET	TENTATIVE BUDGET	AMOUNT	TENTATIVE %	AMOUNT	TENTATIVE %	AMOUNT	TENTATIVE %
737 DUES/FEES	301,978	569,551	746,645	385,350	-361,295	-48.39				
738 FINGERPRINT FEES PAID	80,000	108,823	107,580	110,000	2,420	2.25				
739 FISCAL BANK CHARGES	25,000	39,259	38,368	35,000	-3,368	-8.78				
740 JUDGEMENTS/SETTLEMENTS	50,000	216	50,000	50,000	0	0.00				
770 MEDICAL SCREENINGS	6,000	0	0	0	0	0.00				
783 UNINSURED PROPERTY LOSSES	100,000	39,202	100,000	100,000	0	0.00				
793 SBE ADMINISTRATIVE	36,599	36,599	36,599	36,599	0	0.00				
794 FIELD TRIPS	106,250	202,799	210,583	119,700	-90,883	-43.16				
795 MISCELLANEOUS EXPENSE	1,000	3,750	4,310	1,000	-3,310	-76.80				
7XX OTHER EXPENDITURES TOTAL	1,279,377	1,639,841	1,940,264	1,410,199	-530,065	-27.32				
972* APPROPRIATED FOR:										
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	14,682	828,900	814,218	5,545.87				
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,814,773	0	0	1,788,519	1,788,519	0.00				
PRE-K CATEGORICAL	10,843	0	14,198	0	-14,198	-100.00				
FLORIDA FIRST START	0	0	0	14,985	14,985	0.00				
REMEDIATION REDUCTION INCENTIVE - READING	0	0	0	221,208	221,208	0.00				
WORKFORCE DEVELOPMENT CATEGORICAL	171,028	0	310,679	200,000	-110,679	-35.62				
STAFF DEVELOPMENT CATEGORICAL	0	0	0	421,487	421,487	0.00				
TEACHER RECRUITMENT/RETENTION CATEGORICAL	1,696,468	0	45,877	4,355,548	4,355,548	0.00				
SAFE SCHOOLS CATEGORICAL	48,099	0	0	0	-45,877	-100.00				
TEACHER LEAD CATEGORICAL	437,425	0	0	440,899	440,899	0.00				
EXCELLENT TEACHING	0	0	7,930	0	-7,930	-100.00				
SCHOOL RECOGNITION	0	0	0	0	0	0.00				
ADULT DISABLED CATEGORICAL	61,355	0	61,076	86,500	25,424	41.63				
MEDICAID REIMBURSEMENT	550,000	0	133,677	492,113	358,436	268.14				
CHARTER SCHOOLS	5,330,029	0	0	6,048,535	6,048,535	0.00				
CHARTER SCHOOLS CAPITAL OUTLAY	0	0	0	951,804	951,804	0.00				
RENT	145,000	0	0	145,000	145,000	0.00				
COURSE FEES	242,000	0	0	242,000	242,000	0.00				
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00				
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00				
NEW IMPROVEMENTS	358,447	0	0	0	0	0.00				
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00				
CHILDCARE	2,108,000	0	0	2,713,000	2,713,000	0.00				

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS. 2001-02 TENTATIVE	
					AMOUNT	%
972* OTHER APPROPRIATIONS TOTAL	15,877,404	0	588,118	21,025,535	20,437,417	3,475.05
SCHOOL/DEPARTMENT TOTAL	352,802,766	365,719,054	384,715,913	361,760,521	-22,955,391	-5.97
920 TRANSFER TO DEBT SERVICE	1,838,846	1,838,846	1,838,846	0	-1,838,846	-100.00
	1,838,846	1,838,846	1,838,846	0	-1,838,846	-100.00
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	12,424,103	12,424,103	12,424,103	12,424,103	0	0.00
972 LOSS OF FTE ADJUSTMENTS	1,092,606	1,092,606	1,092,606	2,038,152	945,546	86.54
972 INSTRUCTIONAL LABS	2,800,000	0	0	0	0	0.00
972 EQUIPMENT/OTHER	2,143,810	0	0	0	0	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	15,970,101	18,101,312	0	18,101,312	18,101,312	0.00
	34,480,620	31,618,021	13,566,709	32,613,567	19,046,858	140.39
972* UNRESERVED FUND BALANCE	282,760	945,546	0	3,036,913	3,036,913	0.00
DISTRICT TOTAL	389,404,992	400,121,468	400,121,468	397,411,001	-2,710,466	-0.68

* 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	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS 2001-02 TENTATIVE	
					AMOUNT	%
REMEDATION REDUCTION INCENTIVE - READING	0	0	0	221,208	221,208	0.00
WORKFORCE DEVELOPMENT	171,028	0	310,679	200,000	-110,679	-35.62
STAFF DEVELOPMENT CATEGORICAL	0	0	0	421,487	421,487	0.00
TEACHER RECRUITMENT/RETENTION CATEGORICAL	1,696,468	0	0	4,355,548	4,355,548	0.00
SAFE SCHOOLS CATEGORICAL	48,099	0	45,877	0	-45,877	-100.00
TEACHER LEAD CATEGORICAL	437,425	0	0	440,899	440,899	0.00
EXCELLENT TEACHING	0	0	7,930	0	-7,930	-100.00
SCHOOL RECOGNITION	0	0	0	0	0	0.00
ADULT DISABLED CATEGORICAL	61,355	0	61,076	86,500	25,424	41.63
MEDICAID REIMBURSEMENT	550,000	0	133,677	492,113	358,436	268.14
CHARTER SCHOOLS	5,330,029	0	0	6,048,535	6,048,535	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	0	0	0	951,804	951,804	0.00
RENT	145,000	0	0	145,000	145,000	0.00
COURSE FEES	242,000	0	0	242,000	242,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
NEW IMPROVEMENTS	358,447	0	0	0	0	0.00
SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
9100* CHILDCARE	2,108,000	0	0	2,713,000	2,713,000	0.00
OTHER APPROPRIATIONS TOTAL	15,877,404	0	588,118	21,025,535	20,437,417	3,475.05
9700 TRANSFER TO DEBT SERVICE	1,838,846	1,838,846	1,838,846	0	-1,838,846	-100.00
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	12,424,103	12,424,103	12,424,103	12,424,103	0	0.00
9400 LOSS OF FTE	1,092,606	1,092,606	1,092,606	2,038,152	945,546	86.54
9400 INSTRUCTIONAL LABS	2,800,000	0	0	0	0	0.00
9400 EQUIPMENT/OTHER	2,143,810	0	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	15,970,101	18,101,312	0	18,101,312	18,101,312	0.00
9400* UNRESERVED FUND BALANCE	34,480,620	31,618,021	13,566,709	32,613,567	19,046,858	140.39
282,760		945,546	0	3,036,913	3,036,913	0.00
DISTRICT TOTAL	389,404,992	400,121,468	400,121,468	397,411,001	-2,710,466	-0.68

* 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	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS 2001-02 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	224,402	288,301	301,709	229,489	-72,220	-23.94
9100 SUPERINTENDENT	283,236	298,135	269,253	269,902	649	0.24
9122 DISTRICT COMMUNICATIONS	408,217	506,901	626,266	397,538	-228,729	-36.52
9123 PRINTING SERVICES	272,006	229,129	373,500	311,516	-61,985	-16.60
9150 ATTORNEY	289,017	235,193	289,017	289,017	0	0.00
9170 PUBLIC SAFETY	343,716	358,233	373,203	379,247	6,045	1.62
9180 SCHOOL CHOICE	0	0	0	68,378	68,378	0.00
SUPERINTENDENT TOTAL	1,820,595	1,915,891	2,232,949	1,945,087	-287,862	-12.89
9200 INSTRUCTIONAL SERVICES	355,681	403,822	420,137	336,959	-83,179	-19.80
9210 ELEMENTARY PROGRAMS	1,046,682	1,239,487	1,605,713	1,190,344	-415,369	-25.87
9212 TITLE I	0	416	416	0	-416	0.00
9230 SECONDARY PROGRAMS	906,695	852,899	971,830	773,902	-197,928	-20.37
9240 ADULT EDUCATION	218,691	342,942	434,990	252,032	-182,958	-42.06
9250 ACCOUNTABILITY, TESTING & EVALUATION	299,384	218,138	224,797	314,278	89,481	39.81
9260 STUDENT SERVICES	761,210	1,077,606	1,051,477	1,093,475	41,999	3.99
9270 APPLIED TECH. & VOC. ED.	268,712	852,707	898,857	269,675	-629,182	-70.00
9280 ESE PROGRAM SUPPORT	263,245	794,416	1,215,741	380,057	-835,684	-68.74
9290 ESE ADMINISTRATIVE SUPPORT	75,098	74,073	75,213	76,040	827	1.10
INSTRUCTIONAL SERVICES TOTAL	4,195,396	5,856,507	6,899,170	4,686,762	-2,212,408	-32.07
9300 FINANCIAL SERVICES	154,288	152,705	154,656	153,864	-792	-0.51
9310 ACCOUNTING SERVICES	918,817	1,058,394	1,019,918	1,050,857	30,939	3.03
9330 BUDGETING/COST ACCOUNTING	322,927	314,854	332,915	320,595	-12,320	-3.70
9340 TRANSPORTATION	4,894,272	5,104,452	5,309,545	5,221,759	-87,786	-1.65
9341 NORTH AREA TRANSPORTATION	2,024,640	2,217,720	2,004,183	1,967,207	-36,977	-1.84
9342 SOUTH AREA TRANSPORTATION	2,619,940	2,552,136	2,618,399	2,468,306	-150,093	-5.73
9343 CENTRAL AREA TRANSPORTATION	1,956,193	2,257,480	2,008,174	2,152,916	144,742	7.21
9344 MIDSOUTH AREA TRANSPORTATION	1,974,474	2,136,376	1,963,369	1,984,599	1,230	0.06
9350 INTERNAL AUDIT	206,921	206,059	207,329	192,569	-14,760	-7.12
9370 RISK MANAGEMENT	47,517	44,942	51,558	51,076	-481	-0.93
9380 WAREHOUSE SERVICES	1,113,315	1,157,765	1,227,766	1,119,113	-108,653	-8.85
9830 FISCAL OVERHEAD	5,453,099	1,344,036	5,745,322	5,393,099	-352,223	-6.13
9855 SELF-INSURED RISK	2,488,094	182,680	310,200	2,825,801	2,515,601	810.96
BUSINESS & FISCAL TOTAL	24,174,498	18,729,598	22,973,334	24,901,761	1,928,426	8.39

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS 2001-02 TENTATIVE	
					AMOUNT	%
9400 HUMAN RESOURCES SERVICES	1,206,309	1,401,174	1,554,048	1,338,128	-215,920	-13.99
9420 LABOR RELATIONS	203,835	213,828	209,306	207,254	-2,051	-0.98
9421 EMPLOYEE COMPENSATION & BENEFITS	240,207	270,627	257,609	245,061	-12,549	-4.87
9480 STAFF DEVELOPMENT	1,192,896	883,912	1,521,335	789,025	-732,310	-48.14
9126 MANAGEMENT TRAINING INSTITUTE	0	27,815	26,400	26,400	0	0.00
HUMAN RESOURCES TOTAL	2,843,247	2,797,356	3,568,697	2,605,867	-962,831	-26.98
9500 FACILITIES SERVICES	268,203	252,813	271,116	280,445	9,329	3.44
9530 PLANNING, DESIGN & CONSTRUCTION	197,574	285,755	335,379	144,355	-191,024	-56.96
9533 PROJECTS	236,573	116,527	190,752	236,573	45,821	24.02
9560 PLANT OPERATIONS	2,682,507	2,541,543	2,785,551	2,785,313	-238	-0.01
9562 MAINTENANCE	7,688,442	7,141,683	9,347,193	7,428,697	-1,918,496	-20.52
FACILITIES & SUPPORT SRVCS. TOTAL	11,073,300	10,338,321	12,929,991	10,875,382	-2,054,609	-15.89
9720 MANAGEMENT INFO SERVICES	142,605	145,351	142,859	142,829	-30	-0.02
9721 DATA PROCESSING	3,894,647	4,135,859	5,020,403	4,012,091	-1,008,312	-20.08
INFO SERVICES TOTAL	4,037,252	4,281,210	5,163,262	4,154,920	-1,008,342	-19.53
7100 AREA II SUPT. OF SCHOOL OPERATIONS	765,607	722,623	737,720	727,423	-10,297	-1.40
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	519,042	425,418	637,677	449,599	-188,078	-29.49
7300 AREA I SUPT. OF SCHOOL OPERATIONS	810,836	765,183	920,073	751,297	-168,776	-18.34
7400 AREA III SUPT. OF SCHOOL OPERATIONS	491,616	418,849	532,275	360,594	-171,680	-32.25
AREA OFFICES TOTAL	2,587,102	2,332,072	2,827,744	2,288,913	-538,830	-19.06
9820 COUNTYWIDE UTILITIES	2,883,735	0	791,429	2,883,735	2,092,306	264.37
9860 EDUCATIONAL SRVS. FACILITY	459,193	550,174	554,204	454,395	-99,809	-18.01
9865 ESF - CENTRAL SERVICES	199,443	348,675	356,979	209,355	-147,623	-41.35
9868 DISTRICT TELEPHONE	334,647	478,744	753,467	382,946	-370,521	-49.18
DISTRICT OFFICES TOTAL	3,877,017	1,377,593	2,456,079	3,930,432	1,474,353	60.03
NON-SCHOOL TOTAL	54,608,407	47,628,547	59,051,228	55,389,125	-3,662,103	-6.20

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS	
					2001-02 TENTATIVE BUDGET	2001-02 TENTATIVE AMOUNT %
ALL SCHOOLS	266,079,927	314,847,261	309,974,160	270,876,148	-39,098,012	-12.61
9810* INSTRUCTIONAL/OTHER	4,268,524	0	2,908,056	5,583,657	2,675,602	92.01
9815* INSTRUCTIONAL/EX ED	2,729,029	1,208,622	2,657,033	1,451,937	-1,205,096	-45.35
6950* DISTRICT TRANSFER	9,239,474	2,034,625	9,537,318	7,434,119	-2,103,198	-22.05
9810* K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	14,682	828,900	814,218	5,545.87
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	1,814,773	0	0	1,788,519	1,788,519	0.00
9810* PRE-K CATEGORICAL	10,843	0	14,198	0	-14,198	0.00
9810* FLORIDA FIRST START	0	0	0	14,985	14,985	0.00
9810* REMEDIATION REDUCTION INCENTIVE - READING	0	0	0	221,208	221,208	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	171,028	0	310,679	200,000	-110,679	-35.62
9810* STAFF DEVELOPMENT CATEGORICAL	0	0	0	421,487	421,487	0.00
9810* TEACHER RECRUITMENT/RETENTION CATEGORICAL	1,696,468	0	0	4,355,548	4,355,548	0.00
9810* SAFE SCHOOLS CATEGORICAL	48,099	0	45,877	0	-45,877	-100.00
9810* TEACHER LEAD CATEGORICAL	437,425	0	0	440,899	440,899	0.00
9810* EXCELLENT TEACHING	0	0	7,930	0	-7,930	-100.00
9810* SCHOOL RECOGNITION	0	0	0	0	0	0.00
9810* ADULT DISABLED CATEGORICAL	61,355	0	61,076	86,500	25,424	41.63
9810* MEDICAID REIMBURSEMENT	550,000	0	133,677	492,113	358,436	268.14
9810* CHARTER SCHOOLS	5,330,029	0	0	6,048,535	6,048,535	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	0	0	0	951,804	951,804	0.00
9810* RENT	145,000	0	0	145,000	145,000	0.00
9810* COURSE FEES	242,000	0	0	242,000	242,000	0.00
9810* EMPLOYMENT RELATED FEES	150,000	0	0	150,000	150,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
9810* NEW IMPROVEMENTS	358,447	0	0	0	0	0.00
9810* SCHOOL RESERVE	1,000,000	0	0	1,000,000	1,000,000	0.00
9810* CHILDCARE	2,108,000	0	0	2,713,000	2,713,000	0.00
SCHOOLS TOTAL	298,194,359	318,090,508	325,664,685	306,371,397	-19,293,288	-5.92

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2000-01 ADOPTED BUDGET	2000-01 ACTUAL EXPENDITURES	2000-01 AMENDED BUDGET	2001-02 TENTATIVE BUDGET	2000-01 AMENDED VS 2001-02 TENTATIVE	
					AMOUNT	%
9830 TRANSFER TO DEBT SERVICE	1,838,846	1,838,846	1,838,846	0	-1,838,846	-100.00
	1,838,846	1,838,846	1,838,846	0	-1,838,846	-100.00
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	0	50,000	50,000	0	0.00
0000 CONTINGENCIES	12,424,103	12,424,103	12,424,103	12,424,103	0	0.00
9810 LOSS OF FTE	1,092,606	1,092,606	1,092,606	2,038,152	945,546	86.54
9810 INSTRUCTIONAL LABS	2,800,000	0	0	0	0	0.00
9810 EQUIPMENT/OTHER	2,143,810	0	0	0	0	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	15,970,101	18,101,312	0	18,101,312	18,101,312	0.00
	34,480,620	31,618,021	13,566,709	32,613,567	19,046,858	140.39
0000 UNRESERVED FUND BALANCE	282,760	945,546	0	3,036,913	3,036,913	0.00
DISTRICT TOTAL	389,404,992	400,121,488	400,121,488	397,411,001	-2,710,466	-0.68

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

MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
1984-85 *	45,434	928	-16,743
1985-86 *	46,825	1,391	-15,352
1986-87 *	48,150	1,325	-14,027
1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,978	1,155	5,801
1998-99 **	68,864	886	6,687
1999-00 **	70,003	1,139	7,826
2000-01 ***	70,658	655	8,481
2001-02 ***	71,352	694	9,175

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

SOURCES: 1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.

2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.

3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.

* 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM 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 2000-2001 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.

*** 6. 2001-02 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS PREPARED DECEMBER, 2000.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
AREA I	11,301	11,502	11,165	-136
AREA II	9,327	9,448	9,187	-140
AREA III	9,002	9,153	8,895	-107
AREA IV	7,173	7,218	7,058	-115
TOTAL ELEMENTARY	36,803	37,321	36,305	-498
AREA I	9,112	8,628	9,201	89
AREA II	8,496	8,087	8,758	262
AREA III	7,359	6,896	7,472	113
AREA IV	6,489	6,031	6,573	84
TOTAL SECONDARY	31,456	29,642	32,004	548
OTHER SCHOOLS	855	1,028	926	71
MILLENNIUM SCHOOLS	494	447	770	276
DISTRICT SUBTOTAL	69,608	68,438	70,005	397
CHARTER SCHOOLS	1,050	1,025	1,347	297
DISTRICT TOTAL	70,658	69,463	71,352	694

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
<u>ELEMENTARY</u>				
COLUMBIA	744	755	760	16
DISCOVERY	985	1,032	895	-90
GEMINI	727	734	698	-29
INDIALANTIC	761	791	747	-14
JUPITER	877	885	926	49
LOCKMAR	946	960	920	-26
MCAULIFFE	841	851	810	-31
MEADOWLANE	925	949	912	-13
PALM BAY	691	710	641	-50
PORT MALABAR	898	908	900	2
RIVIERA	748	758	735	-13
TURNER	714	720	707	-7
UNIVERSITY PARK	584	566	610	26
WESTSIDE	860	863	904	44
TOTAL - ELEMENTARY	11,301	11,502	11,165	-136
<u>SECONDARY</u>				
BAYSIDE	1,716	1,601	1,708	-8
CENTRAL	1,183	1,160	1,212	29
MELBOURNE	2,254	2,086	2,250	-4
PALM BAY	1,808	1,677	1,865	57
SOUTHWEST	1,339	1,298	1,376	37
STONE	812	806	790	-22
TOTAL - SECONDARY	9,112	8,628	9,201	89

AREA TOTAL	20,413	20,130	20,366	-47

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
<u>ELEMENTARY</u>				
ALLEN	541	547	549	8
CAPE VIEW	503	503	466	-37
CROTON	488	497	479	-9
DR. W. J. CREEL	958	997	949	-9
HARBOR CITY	586	591	586	0
HOLLAND	493	498	470	-23
LONGLEAF	1,030	1,047	1,062	32
OCEAN BREEZE	612	641	608	-4
ROOSEVELT	697	679	653	-44
SABAL	547	557	509	-38
SEA PARK	489	468	458	-31
SHERWOOD	786	786	774	-12
SUNTREE	1,022	1,065	1,048	26
SURFSIDE	575	572	576	1
TOTAL - ELEMENTARY	9,327	9,448	9,187	-140
<u>SECONDARY</u>				
COCOA BEACH	1,272	1,186	1,300	28
DELAURA	845	852	864	19
EAU GALLIE	2,119	1,907	2,181	62
HOOVER	528	533	526	-2
JOHNSON	1,008	981	1,029	21
SATELLITE	1,893	1,822	1,918	25
WEST SHORE	831	806	940	109
TOTAL - SECONDARY	8,496	8,087	8,758	262
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AREA TOTAL	17,823	17,535	17,945	122
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STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
<u>ELEMENTARY</u>				
ANDERSEN	793	847	800	7
AUDUBON	679	708	670	-9
CAMBRIDGE	644	667	596	-48
CARROLL	835	883	850	15
ENDEAVOUR	647	650	607	-40
FAIRGLEN	866	886	820	-46
GARDENDALE	651	676	670	19
GOLFVIEW	658	645	648	-10
MILA	498	492	474	-24
SATURN	820	796	839	19
TROPICAL	922	926	911	-11
WILLIAMS	989	977	1,010	21
TOTAL - ELEMENTARY	9,002	9,153	8,895	-107
<u>SECONDARY</u>				
CLEARLAKE	616	601	617	1
COCOA	1,284	1,121	489	-795
EDGEWOOD	493	483	545	52
JEFFERSON	537	527	597	60
KENNEDY	588	589	425	-163
MCNAIR	414	414	1,299	885
MERRITT ISLAND	1,863	1,706	1,874	11
ROCKLEDGE	1,564	1,455	1,626	62
TOTAL - SECONDARY	7,359	6,896	7,472	113
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AREA TOTAL	16,361	16,049	16,367	6
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STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
<u>ELEMENTARY</u>				
APOLLO	984	955	985	1
ATLANTIS	737	772	743	6
CHALLENGER	565	591	523	-42
COQUINA	536	560	561	25
ENTERPRISE	851	854	798	-53
IMPERIAL ESTATES	522	528	522	0
MIMS	637	637	635	-2
OAK PARK	892	906	876	-16
PINE GROVE SOUTH	17	18	20	3
PINEWOOD	497	512	483	-14
RIVERVIEW	392	386	395	3
SOUTH LAKE	543	499	517	-26
TOTAL - ELEMENTARY	7,173	7,218	7,058	-115
<u>SECONDARY</u>				
ASTRONAUT	1,587	1,416	1,600	13
JACKSON	720	677	690	-30
MADISON	815	789	811	-4
SPACE COAST	1,178	1,148	1,178	0
TITUSVILLE	2,189	2,001	2,294	105
TOTAL - SECONDARY	6,489	6,031	6,573	84
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AREA TOTAL	13,662	13,249	13,631	-31
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STUDENT MEMBERSHIP ANALYSIS

OTHER CENTERS

SCHOOL	ACTUAL 10/00	ACTUAL YEAR END 05/01	PROJECTED 10/01	OCTOBER 2000 VS PROJECTION
BREVARD COUNTY JAIL	11	11	14	3
COGSWELL OFFSITE	61	105	61	0
CROSSWINDS	10	12	15	5
DETENTION CENTER	91	56	75	-16
DEVEREUX HOSPITAL	170	146	180	10
DEVEREUX SO. PINE GROVE	43	46	55	12
DRUG-FREE LIVING CENTER	16	13	21	5
EARLY INTERVENTION	54	64	67	13
HALFWAY HOUSE	21	20	22	1
INFANTS AND TODDLERS	61	63	70	9
MEADOWLANE OFFSITE	69	144	69	0
NORMANDY DEVEREUX	55	64	70	15
OUTWARD BOUND	9	0	11	2
PRE-KINDERGARTEN	116	137	125	9
SPACE COAST MARINE	30	27	33	3
WHISPER. HILLS OFFSITE	38	120	38	0
TOTAL - OTHER	855	1,028	926	71

STUDENT MEMBERSHIP ANALYSIS

MILLENNIUM AND CHARTER SCHOOLS

<u>SCHOOL</u>	<u>ACTUAL</u> <u>10/00</u>	<u>ACTUAL</u> <u>YEAR END</u> <u>05/01</u>	<u>PROJECTED</u> <u>10/01</u>	<u>OCTOBER</u> <u>2001 VS</u> <u>PROJECTION</u>
<u>MILLENNIUM SCHOOLS</u>				
FREEDOM 7	150	143	250	100
STEVENSON	152	129	270	118
WEST MELBOURNE	192	175	250	58
TOTAL - MILLENNIUM	494	447	770	276
<u>CHARTER SCHOOLS</u>				
EDUCATIONAL HORIZONS	49	51	59	10
EXPLORER	185	175	200	15
MILESTONES	153	139	175	22
PALM BAY ACADEMY	150	150	185	35
ODYSSEY	140	143	160	20
SCULPTOR	286	279	330	44
CAMPUS PRIMARY	58	60	80	22
ROYAL PALM	29	28	58	29
STEPPING STONES	0	0	100	100
TOTAL - CHARTER	1,050	1,025	1,347	297

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1996-97 THROUGH 2001-02 PROJECTED**

PROGRAM	1996-97 DOE	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 ESTIMATED	2001-02 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	594.75	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	183.54	#	#	#	#	#
PHYSICALLY HANDICAPPED	102.57	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	26.73	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	209.67	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	343.10	#	#	#	#	#
VISUALLY HANDICAPPED P/T	3.17	#	#	#	#	#
VISUALLY HANDICAPPED	3.98	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	24.51	#	#	#	#	#
EMOTIONALLY HANDICAPPED	438.06	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	847.12	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	1,409.00	#	#	#	#	#
GIFTED P/T	964.90	#	#	#	#	#
HOSPITAL/HOMEBOUND	28.04	#	#	#	#	#
PROFOUNDLY HANDICAPPED	316.33	#	#	#	#	#
SUPPORT LEVEL 1	#	9,276.28	9,458.14	9,633.75	9,633.75	9,633.75
SUPPORT LEVEL 2	#	4,186.76	3,852.39	3,517.73	3,517.73	3,517.73
SUPPORT LEVEL 3	#	1,089.30	1,126.79	1,279.79	1,279.79	1,279.79
SUPPORT LEVEL 4	#	524.42	552.26	512.03	512.03	512.03
SUPPORT LEVEL 5	#	218.22	188.96	226.16	235.10	283.88
TOTAL - EXCEPTIONAL	5,495.47	15,294.98	15,178.54	15,169.46	894.57	959.16
BUSINESS & OFFICE	612.67	#	#	#	#	#
DISTRIBUTIVE	95.18	#	#	#	#	#
DIVERSIFIED	289.12	#	#	#	#	#
HEALTH	103.25	#	#	#	#	#
PUBLIC SERVICE	12.42	#	#	#	#	#
HOME ECONOMICS	401.50	#	#	#	#	#
INDUSTRIAL	627.08	#	#	#	#	#
EXPLORATORY	847.36	#	#	#	#	#
TOTAL - VOCATIONAL	2,986.58	2,479.50	2,055.92	2,287.26	2,315.40	2,359.30
ADULT BASIC	265.19	@	@	@	@	@
ADULT SECONDARY	781.57	@	@	@	@	@
ADULT HANDICAPPED	340.88	@	@	@	@	@

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1996-97 THROUGH 2001-02 PROJECTED**

PROGRAM	1996-97 DOE	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 ESTIMATED	2001-02 PROJECTED
TOTAL - ADULT	1,387.64					
BASIC K - 3	20,016.79	17,184.35	16,880.67	16,644.94	20,461.93	20,367.81
BASIC 4 - 8	21,972.83	18,380.54	19,295.60	20,659.63	27,654.80	27,498.12
BASIC 9 - 12	13,359.21	12,072.07	12,649.11	13,192.98	17,365.93	18,124.58
* ESOL	1,936.96	2,050.71	1,955.61	514.51	525.00	563.63
TOTAL BASIC	57,285.79	49,687.67	50,780.99	51,012.06	66,007.66	66,554.14
GRAND TOTAL	67,157.48	67,462.15	68,015.35	68,468.78	69,217.63	69,872.60

*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
@ FTE WILL NO LONGER BE THE BASIS FOR ADULT EDUCATION FUNDING
& BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WILL BE REPORTED AS BASIC

SOURCE: 2000-01 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2001
2001-02 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2001

**WEIGHTED FTE
BY PROGRAM CATEGORY
1996-97 THROUGH 2001-02 PROJECTED**

PROGRAM	2001-02 WEIGHTS	1996-97 DOE	1997-98 DOE	1998-99 DOE	1999-2000 DOE	2000-01 ESTIMATED	2001-02 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	0.000	1,177.01	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	0.000	570.99	#	#	#	#	#
PHYSICALLY HANDICAPPED	0.000	319.10	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	0.000	339.20	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	0.000	1,118.17	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	0.000	952.79	#	#	#	#	#
VISUALLY HANDICAPPED P/T	0.000	54.11	#	#	#	#	#
VISUALLY HANDICAPPED	0.000	21.23	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	105.07	#	#	#	#	#
EMOTIONALLY HANDICAPPED	0.000	1,216.49	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	2,352.45	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	0.000	2,788.41	#	#	#	#	#
GIFTED P/T	0.000	1,649.98	#	#	#	#	#
HOSPITAL/HOMEBOUND	0.000	355.83	#	#	#	#	#
PROFOUNDLY HANDICAPPED	0.000	1,356.11	#	#	#	#	#
SUPPORT LEVEL 1	0.000	#	12,439.49	12,683.37	12,918.86	12,918.86	#
SUPPORT LEVEL 2	0.000	#	8,674.97	7,982.15	7,288.74	7,288.74	#
SUPPORT LEVEL 3	0.000	#	3,580.53	3,703.76	4,206.67	4,206.67	#
SUPPORT LEVEL 4	3.948	#	2,150.65	2,264.82	2,099.84	2,099.84	2,666.01
SUPPORT LEVEL 5	5.591	#	1,496.99	1,296.27	1,551.46	1,314.44	1,587.17
TOTAL - EXCEPTIONAL		14,376.94	28,342.63	27,930.37	28,065.57	3,918.03	4,253.18
BUSINESS & OFFICE	1.206	764.61	#	#	#	#	#
DISTRIBUTIVE	1.206	111.74	#	#	#	#	#
DIVERSIFIED	1.206	356.20	#	#	#	#	#
HEALTH	1.206	137.63	#	#	#	#	#
PUBLIC SERVICE	1.206	13.90	#	#	#	#	#
HOME ECONOMICS	1.206	512.72	#	#	#	#	#
INDUSTRIAL	1.206	1,093.00	#	#	#	#	#
EXPLORATORY	1.206	1,015.14	#	#	#	#	#
TOTAL - VOCATIONAL		4,004.94	3,153.92	2,549.22	2,769.87	2,803.95	2,845.32
ADULT BASIC	0.000	212.68	@	@	@	@	@

**WEIGHTED FTE
BY PROGRAM CATEGORY
1996-97 THROUGH 2001-02 PROJECTED**

PROGRAM	2001-02	1996-97	1997-98	1998-99	1999-2000	2000-01	2001-02
	WEIGHTS	DOE	DOE	DOE	DOE	ESTIMATED	PROJECTED
ADULT SECONDARY	0.000	626.82	@	@	@	@	@
ADULT HANDICAPPED	0.000	327.93	@	@	@	@	@
TOTAL - ADULT		1,167.43					
BASIC K - 3	1.007	21,415.95	18,112.30	17,842.87	17,593.70	21,198.56	20,510.38
BASIC 4 - 8	1.000	22,630.57	18,380.54	19,295.60	20,659.63	27,654.80	27,498.12
BASIC 9 - 12	1.113	16,139.87	14,112.25	14,394.69	14,710.17	19,033.06	20,172.66
* ESOL	1.265	2,783.41	2,779.27	2,596.21	623.07	643.65	712.99
TOTAL BASIC		62,969.80	53,384.36	54,129.37	53,586.57	68,530.07	68,894.15
** GRAND TOTAL		82,736.55	83,286.84	84,826.40	84,670.41	74,758.52	76,171.21

*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

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

& BEGINNING IN 2000-01 THESE EXCEPTIONAL ED FTE WILL BE REPORTED AS BASIC

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

SOURCE: 2000-2001 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 2001

2001-02 COLUMN FROM DOE FIRST CALCULATION, DATED MAY, 2001

SPECIAL REVENUE FUND BUDGET

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

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

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

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

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2001-2002
PROJECTED REVENUE

NO.	DESCRIPTION	2000-2001		2001-2002		DIFFERENCE
		ACTUAL REVENUE	PROJECTED REVENUE	ACTUAL REVENUE	PROJECTED REVENUE	
FEDERAL DIRECT SOURCES						
3191	ROTC	641,702	580,000			-61,702
3190	OTHER FEDERAL DIRECT	1,513,693	1,250,000			-263,693
	TOTAL FEDERAL DIRECT	2,155,395	1,830,000			-325,395
FEDERAL THROUGH STATE SOURCES						
3201	VOCATIONAL EDUCATION	654,885	525,000			-129,885
3230	EDUCATION FOR THE HANDICAPPED	8,353,650	9,189,320			835,670
3241	FDLRS/EAST	923,322	841,786			-81,536
3241	TITLE I	8,874,376	10,158,182			1,283,806
3270	TITLE VI	454,774	455,110			336
3290	TITLE II	247,830	409,620			161,790
3290	DRUG FREE SCHOOLS	326,366	295,000			-31,366
3290	CHARTER SCHOOLS	233,500	350,000			116,500
3290	FEDERAL CLASS SIZED REDUCTION	1,461,467	1,762,618			301,151
3290	OTHER	1,679,454	237,382			-1,442,072
	TOTAL FEDERAL THROUGH STATE	23,209,624	24,224,018			1,014,394
STATE AND OTHER SOURCES						
3335	DIAGNOSTIC & RESOURCE	113,411	80,495			-32,916
3339	OTHER STATE	0	0			0
3490	OTHER MISCELLANEOUS	0	0			0
	TOTAL STATE AND OTHER SOURCES	113,411	80,495			-32,916
	TOTAL SPECIAL REVENUE - OTHER	25,478,430	26,134,513			656,083
FOOD SERVICES						
	REVENUE	20,355,558	20,518,667			163,109
	FUND BALANCE, JULY 1					
	RESERVED FOR EQUIPMENT	2,300,000	1,300,000			-1,000,000
	RESERVED FOR ENCUMBRANCES	634,831	786,030			151,199
	UNRESERVED	2,873,710	3,913,924			1,040,214
	TOTAL FUND BALANCE	5,808,541	5,999,954			191,413
	TOTAL FOOD SERVICE	26,164,099	26,518,621			354,522
	GRAND TOTAL	51,642,529	52,653,134			1,010,605

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2001-2002
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2000-2001		2001-2002		DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	ACTUAL EXPENDITURES	TENTATIVE BUDGET	
121	TEACHER SALARY	9,020,955	8,277,367			-743,588
111	ADMINISTRATIVE SALARY	614,369	615,559			1,190
181	EAP	331,868	320,368			-11,500
123	SUPPLEMENTS	146,307	134,182			-12,125
161	HOURLY SALARY	1,823,540	1,659,738			-163,802
141	SUBSTITUTE SALARY	75,095	80,000			4,905
191	TEMPORARY SALARY	65,775	70,000			4,225
	SALARIES TOTAL	12,077,909	11,157,214			-920,695
210	RETIREMENT	1,075,291	1,025,625			-49,666
220	FICA	884,006	857,789			-26,217
231	LIFE INSURANCE	23,013	22,214			-799
232	HOSPITALIZATION	1,140,378	845,577			-294,801
236	OPTION 3	69,204	67,615			-1,589
237	VISION	17,187	17,797			610
238	SECTION 125 CREDIT	31,636	36,780			5,144
241	WORKER'S COMPENSATION	1,498	168,021			166,523
	FRINGE TOTAL	3,242,213	3,041,418			-200,795
312	PROFESSIONAL/TECHNICAL	2,932,778	3,526,320			593,542
315	TUITION REIMBURSEMENT	0	0			0
323	LIABILITY INSURANCE	1,214	1,232			18
331	TRAVEL - IN COUNTY	94,967	100,204			5,237
332	TRAVEL - OUT OF COUNTY	547,154	603,897			56,743
352	REPAIR - MAINTENANCE	50,433	50,928			495
354	SPECIALIZED SERVICES	10,000	10,000			0
360	RENTALS	36,044	35,918			-126
372	TELEPHONE	9,963	10,117			154
373	POSTAGE	3,844	3,902			58
374	TELEPHONE EQUIPMENT	3,881	16,167			12,286
375	EDUCATIONAL TV	12,047				-12,047
391	PRINTING	66,702	67,281			579
393	DRY CLEANING	0	0			0

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2001-2002
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2000-2001		2001-2002		DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	ACTUAL EXPENDITURES	TENTATIVE BUDGET	
397	ISOLATED TRANSPORTATION	9,920	10,069			149
	PURCHASED SERVICES TOTAL	3,778,947	4,436,035			657,088
511	SUPPLIES	1,221,590	2,218,062			996,472
521	TEXTBOOKS	310,436	372,532			62,096
530	PERIODICALS	478	485			7
544	GAS/OIL	969	622			-347
550	REPAIR PARTS	0	0			0
	SUPPLIES/MATERIALS TOTAL	1,533,473	2,591,701			1,058,228
610	LIBRARY BOOKS	37,566	73,129			35,563
620	AV MATERIALS	54,624	68,793			14,169
641	FURN/FIXT/EQUIP	732,065	994,197			262,132
643	COMPUTER HARDWARE	2,029,831	1,843,367			-186,464
651	MOTOR VEHICLES	0	0			0
681	IMPROVEMENTS	0	0			0
690	COMPUTER SOFTWARE	1,532,452	1,521,652			-10,800
	CAPITAL OUTLAY TOTAL	4,386,538	4,501,138			114,600
710	REDEMPTION OF PRINCIPAL	0	0			0
720	INTEREST	0	0			0
737	DUES/FEES	85,052	87,735			2,683
794	FIELD TRIPS	15,718	14,272			-1,446
799	INDIRECT COST	358,580	305,000			-53,580
	OTHER EXPENDITURES TOTAL	459,350	407,007			-52,343
	TOTAL EXPENDITURES	25,478,430	26,134,513			656,083

SPECIAL REVENUE FUND BUDGET
Fiscal Year 2001-2002
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	2000-2001	2001-2002	DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	
5100	BASIC K-12	9,956,971	9,543,367	-413,604
5200	EXCEPTIONAL EDUCATION	2,652,144	3,845,697	1,193,553
5300	VOCATIONAL EDUCATION	448,885	460,472	11,587
5400	ADULT EDUCATION	35,335	35,558	223
5500	NON - FEFP	402,490	412,166	9,676
	INSTRUCTIONAL TOTAL	13,495,825	14,297,260	801,435
6110	ATTENDANCE/SOCIAL WORK	473,922	488,140	14,218
6120	GUIDANCE	155,743	154,353	-1,390
6130	HEALTH	720,621	738,185	17,564
6140	PSYCHOLOGICAL SERVICES	557,256	590,730	33,474
6150	PARENT INVOLVEMENT	394,132	396,295	2,163
6200	INSTRUCTIONAL MEDIA	120,972	124,601	3,629
6300	INSTRUCTIONAL CURRICULUM	5,419,085	5,217,941	-201,144
6400	INSTRUCTIONAL STAFF TRAINING	2,730,063	2,746,032	15,969
	INSTRUCTIONAL SUPPORT TOTAL	10,571,794	10,456,277	-115,517
7200	GENERAL ADMINISTRATION	357,657	305,000	-52,657
7300	SCHOOL ADMINISTRATION	16,155	15,000	-1,155
7400	FACILITIES	0	0	0
7700	CENTRAL SERVICES	945,745	0	-945,745
7800	TRANSPORTATION	72,257	1,042,471	970,214
7900	UTILITY/CUSTODIAL	18,997	18,505	-492
9100	COMMUNITY SERVICES	0	0	0
9200	DEBT SERVICE	0	0	0
	GENERAL SUPPORT TOTAL	1,410,811	1,380,976	-29,835
	TOTAL EXPENDITURES	25,478,430	26,134,513	656,083

Food Service Budget

Fiscal Year 2001 - 2002

PROJECTED REVENUE

Function	Description	2000-2001 Actual Revenue	2001-2002 Projected Revenue	Difference
	Federal through State Sources			
3260	Other Federal (99/00 SNB)	0	0	0
3261	Federal lunch reimbursement	5,421,761	5,425,000	51,260
3262	Federal breakfast reimbursement	1,075,912	1,080,000	137,366
3265	Federal commodity	2,016,913	2,016,913	0
3266	Cash in lieu of commodity	0	0	0
3267	Summer feeding program	0	0	0
	Total federal through state	8,514,586	8,521,913	7,327
	State and other sources			
3338	State supplement (lunch & breakfast)	264,237	265,000	763
3399	Other Misc State Revenue	0	0	0
3436	Interest	110,357	115,000	4,643
3451	Food sales type A	3,517,363	3,520,000	2,637
3452	Pupil breakfast	112,497	6,250	-106,247
3453	Food sales adult	477,372	480,000	2,628
3454	Student a la carte	7,167,455	7,410,804	243,349
3455	Food sales adult a la carte	120,206	121,000	794
3456	Other food sales	11,490	11,000	-490
3457	Other YMCA day care	16,321	16,500	179
3458	Other commissions	1,172	1,200	28
3490	Miscellaneous local sources	42,502	50,000	7,498
	Total State and Other	11,840,972	11,996,754	155,782
	Total Revenue	20,355,558	20,518,667	163,109
	Fund Balance, July 1			
	Reserve for Equipment	2,300,000	1,300,000	-1,000,000
	Reserve for Encumbrances	634,831	786,030	151,199
	Unreserved	2,873,710	3,913,924	1,040,214
	Total Fund Balance	5,808,541	5,999,954	191,413
	GRAND TOTAL	26,164,099	26,518,621	354,522

Food Service Budget

Fiscal year 2001 - 2002

EXPENDITURES BY OBJECT

Object	Description	2000-2001	2001-2002	Difference
		Actual Expenditures	Tentative Budget	
111	Administrative Salary	149,307	153,787	4,479
141	Substitute Salary	3,520	3,626	106
161	Hourly Salary	5,770,335	5,943,445	173,110
181	E-A-P Salary	71,039	73,171	2,131
191	Temporary Salary	4,444	4,500	56
	Salaries Total	5,998,646	6,178,528	179,882
210	Retirement	547,268	564,592	17,324
220	FICA	445,446	472,657	27,212
231	Life Insurance	9,383	13,328	3,945
232	Hospitalization	926,536	1,185,966	259,430
236	Option 3	53,541	53,952	411
237	Vision	14,978	14,918	-60
238	SEC 125 Credit	27,424	28,000	576
241	Worker's Compensation I	4,025	4,546	521
243	Worker's Compensation III	458	0	-458
244	Worker's Compensation IV	478,884	667,825	188,941
	Fringe Total	2,507,942	3,005,784	497,842
312	Professional & Technical	824,718	275,000	-549,718
331	Travel - In County	56,149	60,000	3,851
332	Travel - Out of County	30,942	32,000	1,058
352	Repair - Maintenance	6,542	7,000	458
360	Rentals	3,772	3,800	28
374	Phone Equip. N. Re.	16,414	16,500	86
386	Recycling Charge	0	0	0
391	Printing	1,691	3,000	1,309
392	Contracted Services	1,146,902	400,000	-746,902
	Purchased Services Total	2,087,130	797,300	-1,289,830
410	Natural Gas	131,704	131,704	0
420	Bottled Gas	49,663	49,663	0
	Energy Services Total	181,368	181,368	0
		42		

Food Service Budget

Fiscal year 2001 - 2002

EXPENDITURES BY OBJECT

Object	Description	2000-2001		2001-2002		Difference
		Actual Expenditures	Tentative Budget	2000-2001 Actual Expenditures	2001-2002 Tentative Budget	
511	Supplies	740,246	822,975	740,246	822,975	82,729
571	Food	5,344,758	6,172,309	5,344,758	6,172,309	827,552
591	Wares Replacement	11,993	25,000	11,993	25,000	13,007
592	Commodity Usage	1,108,334	2,000,000	1,108,334	2,000,000	891,666
	Supplies/Materials Total	7,205,330	9,020,284	7,205,330	9,020,284	1,814,954
622	AV Materials < \$750	0	0	0	0	0
641	Furn/Fixt/Equip > \$750	1,305,497	650,000	1,305,497	650,000	-655,497
642	Furn/Fixt/Equip < \$750	460,649	150,000	460,649	150,000	-310,649
643	Computer Hardware > \$750	12,199	15,000	12,199	15,000	2,801
644	Computer Hardware < \$750	18,177	25,000	18,177	25,000	6,823
691	Computer Software > \$750	9,450	5,000	9,450	5,000	-4,450
692	Computer Software < \$750	7,904	31,500	7,904	31,500	23,596
	Capital Outlay Total	1,813,876	876,500	1,813,876	876,500	-937,376
737	Dues/Fees	5,085	5,100	5,085	5,100	15
739	Bank Charges	21,246	16,500	21,246	16,500	-4,746
795	Miscellaneous Charges	2,878	100	2,878	100	-2,778
799	Federal Indirect Cost	340,645	340,645	340,645	340,645	0
	Other Expenditures Total	369,854	362,345	369,854	362,345	-7,509
	Total Expenditures	20,164,146	20,422,108	20,164,146	20,422,108	257,963
	Fund Balance, June 30	5,999,954	6,096,513	5,999,954	6,096,513	96,559
	GRAND TOTAL	26,164,099	26,518,621	26,164,099	26,518,621	354,522

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Commercial Paper Loan Program

The District refunded the Special Act Certificates of Indebtedness-Series 1990 in December 2000 with a financing arrangement with the Florida Association of Counties Commercial Paper Loan Program. Principal and interest are payable from the District's portion of racetrack and jai-alai fronton monies received under the provisions of F.S. 550 and 551.

Certificates of Participation

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

Capital Lease Obligations

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

DEBT SERVICE FUND BUDGET
Fiscal Year 2001-2002
Revenues

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	CAPITAL LEASE OBLIGATION	TOTAL PROJECTED REVENUE	2000-2001 ACTUAL REVENUE
STATE SOURCES						
CO & DS Withheld for SBE Bonds	2,135,797				2,135,797	2,156,359
Racing Commission Funds		223,250			223,250	223,250
LOCAL SOURCES						
Investment Revenue		50,000	203,500		253,500	247,017
OTHER FINANCING SOURCES						
Proceeds from refunding						1,720,000
Transfers from Operating Fund						1,838,846
Transfers from Capital Projects Funds			10,660,910	2,670,228	13,331,138	11,490,468
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	2,135,797	273,250	10,864,410	2,670,228	15,943,685	17,675,940
FUND BALANCES, JULY 1						
Reserved for Debt Service	613,414	1,711,619	3,500,948	351	5,826,332	5,760,543
Unreserved Fund Balance	0	0	0	0	0	0
GRAND TOTAL	2,749,211	1,984,868	14,365,358	2,670,579	21,770,017	23,436,483

DEBT SERVICE FUND BUDGET
Fiscal Year 2001-2002
Expenditures

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	CAPITAL LEASE OBLIGATION	TOTAL TENTATIVE BUDGET	2000-2001 ACTUAL EXPENDITURES
DEBT SERVICE						
Redemption of Principal	1,000,000	75,000	4,135,000	2,095,024	7,305,024	8,646,412
Interest	1,182,600	65,674	6,675,910	575,204	8,498,388	8,910,643
Fees		11,906	53,500		65,406	53,096
	2,182,600	152,580	10,864,410	2,670,228	15,869,818	17,610,151
TOTAL EXPENDITURES						
FUND BALANCES, JUNE 30						
Reserved for Debt Service	566,611	1,832,289	3,500,948	351	5,900,199	5,826,332
Unreserved Fund Balance	0	0	0	0	0	0
GRAND TOTAL	2,749,211	1,984,869	14,365,358	2,670,579	21,770,017	23,436,483

CAPITAL PROJECTS FUND BUDGET

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

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

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

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.

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

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

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2001-2002
Revenues

REVENUES	2000-2001 ACTUAL REVENUE	2001-2002 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES			
PECO - CONSTRUCTION	2,998,253	3,939,402	941,149
PECO - MAINTENANCE	5,372,377	4,580,294	(792,083)
SCHOOL INFRASTRUCTURE THRIFT PROGRAM (SIT)	7,421,468	0	(7,421,468)
CO & DS DISTRIBUTED TO DISTRICT	270,682	320,080	49,398
INTEREST - CO & DS	52,788	60,000	7,212
OTHER STATE	107,112	100,000	(7,112)
TOTAL STATE	16,222,680	8,999,776	(7,222,904)
LOCAL SOURCES			
SCHOOL CAPITAL OUTLAY TAX	32,860,902	34,658,398	1,797,496
INTEREST ON INVESTMENTS	2,293,798	500,000	(1,793,798)
SALE OF PROPERTY	867,120	200,000	(667,120)
MISCELLANEOUS LOCAL	166,978	0	(166,978)
TOTAL LOCAL	36,188,798	35,358,398	(830,400)
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF RANS	15,000,000	10,000,000	(5,000,000)
PROCEEDS FROM PERFORMANCE CONTRACTING	0	0	0
STATE BOARD OF EDUCATION BOND ISSUE	0	0	0
TRANSFER FROM OPERATING FUND	0	0	0
TOTAL OTHER FINANCING SOURCES	15,000,000	10,000,000	(5,000,000)
TOTAL REVENUE AND OTHER FINANCING SOURCES	67,411,477	54,358,174	(13,053,303)
FUND BALANCE - JULY 1			
RESERVED FOR ENCUMBRANCES	15,940,124	10,071,984	(5,868,140)
RESERVED FOR CAPITAL PROJECTS	28,238,701	7,755,429	(20,483,272)
RESERVED / UNDESIGNATED	2,077,376	3,292,660	1,215,284
UNRESERVED / UNDESIGNATED	1,817,271	415,621	(1,401,650)
TOTAL FUND BALANCE - JULY 1	48,073,472	21,535,694	(26,537,778)
GRAND TOTAL	115,484,949	75,893,868	(39,591,081)

CAPITAL PROJECTS FUND BUDGET
 Fiscal Year 2001-2002
 Expenditures

	ACTUAL FUND BALANCE JULY 1, 2001	2001-2002 APPROPRIATIONS	2001-2002 TENTATIVE BUDGET	2001-2002 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2002
RESERVED FOR:					
LEGAL ADVERTISEMENTS	46,387	0	46,387	46,387	0
SCHOOL BUS REPLACEMENT	26,032	2,112,600	2,138,632	2,138,632	0
VEHICLES - OTHER	487	0	487	487	0
ROOFING - VARIOUS	348,576	0	348,576	348,576	0
PORTABLE LEASE	90,125	750,000	840,125	840,125	0
BAYSIDE HIGH SCHOOL	79,638	0	79,638	79,638	0
STONE JR HIGH ROOF REPLACEMENT	250,567	0	250,567	250,567	0
LONGLEAF ELEMENTARY	28,100	0	28,100	28,100	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	258,323	600,000	858,323	858,323	0
WESTSHORE JR / SR HIGH RENOVATION	6,036	0	6,036	6,036	0
EAU GALLIE HIGH - ROOFING	13,258	0	13,258	13,258	0
RALPH WILLIAMS ELEMENTARY	363,188	0	363,188	363,188	0
EAU GALLIE HIGH ADDITION	333,425	0	333,425	333,425	0
MHS - PHASE III NEW ADDITION	126,475	0	126,475	126,475	0
BAYSIDE - PHASE II NEW ADDITION	353,589	0	353,589	353,589	0
BUS MAINTENANCE BUILDING - STONE	27,440	0	27,440	27,440	0
RIVERVIEW ELEMENTARY RE-ROOF	4,550	0	4,550	4,550	0
CAPEVIEW ELEMENTARY RE-ROOF	500	0	500	500	0
DELAURA JR HIGH RE-ROOF	55,065	0	55,065	55,065	0
EDGEWOOD JR HIGH RE-ROOF	500	0	500	500	0
GOLFVIEW ELEMENTARY RE-ROOF	41,572	0	41,572	41,572	0
OLD MEADOWLANE RE-ROOF	3,150	0	3,150	3,150	0
STONE JR HIGH HVAC UPGRADE	537,257	0	537,257	537,257	0
FREEDOM 7 - SCHOOL OF CHOICE	470,238	0	470,238	470,238	0
OLD MEADOWLANE - SCHOOL OF CHOICE	357,893	0	357,893	357,893	0
STEVENSON - SCHOOL OF CHOICE	203,363	0	203,363	203,363	0
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	97,289	0	97,289	97,289	0
MUSICAL INSTRUMENT LOCKERS	2,043	0	2,043	2,043	0
CHARTER SCHOOL SIT PROJECT	893,863	0	893,863	793,863	100,000
TITUSVILLE HIGH - DEFERRED MAINTENANCE	1,397	0	1,397	1,397	0
MHS SITE IMPROVEMENTS	264,929	0	264,929	264,929	0
SOFTBALL FIELD CONSTRUCTION	482,366	0	482,366	482,366	0
PALM BAY ELEM ROOF CAP	526,300	0	526,300	526,300	0
MAINTENANCE PROJECTS "PROJECT F"	0	4,122,265	4,122,265	4,122,265	0
UNALLOCATED BUDGET	951,323	0	951,323	751,323	200,000
BUS COMPOUND / 520 UPGRADE	676,618	0	676,618	676,618	0
ROY ALLEN REPLACEMENT SCHOOL	844,317	0	844,317	844,317	0
AUDUBON ELEM - CLASSROOM ADDITION	552,029	0	552,029	552,029	0
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	822,687	0	822,687	822,687	0
RIVERVIEW INTERIOR RENOVATION	200,000	0	200,000	200,000	0
MEL HIGH COVERED WALKWAY	330,000	0	330,000	330,000	0

CAPITAL PROJECTS FUND BUDGET
 Fiscal Year 2001-2002
 Expenditures

	ACTUAL FUND BALANCE JULY 1, 2001	2001-2002 APPROPRIATIONS	2001-2002 TENTATIVE BUDGET	2001-2002 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 2002
STEVENSON MUTLI PURPOSE ROOM	551,805	0	551,805	551,805	0
MEL HI BLDG 5, 6, 15 IMPROVEMENT	211,617	0	211,617	211,617	0
FIRE/SAFETY, ADA, & ASBESTOS	42,356	250,000	292,356	272,356	20,000
SAFETY TO LIFE - VARIOUS	137,579	458,029	595,608	585,608	10,000
PAVING - VARIOUS	29,202	350,000	379,202	349,202	30,000
EQUIPMENT - DISTRICTWIDE	96,439	0	96,439	96,439	0
KITCHEN EQUIPMENT	194,738	250,000	444,738	444,738	0
REMODEL/RENOVATE - VARIOUS	870,591	4,150,000	5,020,591	3,520,591	1,500,000
HVAC PROJECTS	1,640,499	2,800,000	4,440,499	4,190,499	250,000
MAJOR MAINTENANCE	267,708	1,400,000	1,667,708	1,497,708	170,000
PORTABLE/ RELOCATION	58,021	250,000	308,021	308,021	0
HEALTH & SAFETY	1,802,896	3,750,000	5,552,896	5,352,896	200,000
CUSTODIAL EQUIPMENT	48,388	250,000	298,388	298,388	0
PORTABLE/RENOVATION & REPAIR	12,663	800,000	812,663	812,663	0
FAST TEAMS	250,294	750,000	1,000,294	800,294	200,000
GRADE CONFIGURATION IMPROVEMENT	37,508	0	37,508	37,508	0
KITCHEN VENT/HVAC SYS VR	219,515	0	219,515	219,515	0
PECO MAINTENANCE - PROJECT "H"	505,840	0	505,840	505,840	0
STORM RECOVERY PROJECT	178,858	0	178,858	178,858	0
VOLUNTEER PROJECT ENHANCEMENT (PHASE 1)	0	500,000	500,000	500,000	0
SITE IMPROVEMENTS @ FAIRGLEN ELEM. SCHOOL	0	500,000	500,000	500,000	0
NOISE ATTENUATION IMPROVEMENTS (5 M/S GYMS)	0	210,775	210,775	210,775	0
DISTRICT CONTRIBUTION TO BCC POOL FOR P.B. AREA	0	200,000	200,000	200,000	0
OTHER PROJECTS DISTRICT - WIDE	0	823,367	823,367	603,287	220,080
TOTALS BEFORE TRANSFERS AND OTHER USES	17,827,413	25,277,036	43,104,449	40,204,361	2,900,088
RAN PRINCIPAL REPAYMENT	0	15,000,000	15,000,000	15,000,000	0
RAN INTEREST PAYMENT	0	750,000	750,000	750,000	0
TRANSFER - DEBT SERVICE	0	13,331,138	13,331,138	13,331,138	0
TOTALS AFTER TRANSERS AND OTHER USES	17,827,413	54,358,174	72,185,587	69,285,499	2,900,088
RESERVED / UNDESIGNATED	3,292,660	0	3,292,660	0	3,292,660
UNRESERVED / UNDESIGNATED	415,621	0	415,621	0	415,621
GRAND TOTAL	21,535,694	54,358,174	75,893,868	69,285,499	6,608,369

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2001-2002
Preliminary Budget by Major Funding Source

	2001-2002 TENTATIVE BUDGET	2001-2002 TAX LEVY	PRIOR YEAR'S TAX LEVY	2001-2002 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
LEGAL ADVERTISEMENTS	46,387	0	0	0	0	0	46,387
SCHOOL BUS REPLACEMENT	2,138,632	2,112,600	26,032	0	0	0	0
VEHICLES - OTHER	487	0	0	0	0	0	487
ROOFING - VARIOUS	348,576	0	0	0	0	0	348,576
PORTABLE LEASE	840,125	750,000	90,125	0	0	0	0
BAYSIDE HIGH SCHOOL	79,638	0	0	0	0	79,638	0
STONE JR HIGH ROOF REPLACEMENT	250,567	0	161,642	0	88,924	0	0
LONGLEAF ELEMENTARY	28,100	0	0	0	0	28,100	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	858,323	600,000	258,323	0	0	0	0
WESTSHORE JR / SR HIGH RENOVATION	6,036	0	0	0	426	5,610	0
EAU GALLIE HIGH - ROOFING	13,258	0	0	0	0	0	13,258
RALPH WILLIAMS ELEMENTARY	363,188	0	0	0	0	0	363,188
EAU GALLIE HIGH ADDITION	333,425	0	0	0	0	0	333,425
MHS - PHASE III NEW ADDITION	126,475	0	36,872	0	0	0	89,604
BAYSIDE - PHASE II NEW ADDITION	353,589	0	0	0	0	0	353,589
BUS MAINTENANCE BUILDING - STONE	27,440	0	0	0	0	0	27,440
RIVERVIEW ELEMENTARY RE-ROOF	4,550	0	0	0	0	0	4,550
CAPEVIEW ELEMENTARY RE-ROOF	500	0	0	0	0	0	500
DELAURA JR HIGH RE-ROOF	55,065	0	49,115	0	0	0	5,950
EDGEWOOD JR HIGH RE-ROOF	500	0	0	0	0	0	500
GOLFVIEW ELEMENTARY RE-ROOF	41,572	0	0	0	0	0	41,572
OLD MEADOWLANE RE-ROOF	3,150	0	0	0	0	0	3,150
STONE JR HIGH HVAC UPGRADE	537,257	0	62,361	0	0	0	474,896
FREEDOM 7 - SCHOOL OF CHOICE	470,238	0	0	0	0	0	470,238
OLD MEADOWLANE - SCHOOL OF CHOICE	357,893	0	0	0	8,370	0	349,523
STEVENSON - SCHOOL OF CHOICE	203,363	0	0	0	11,481	0	191,882
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	97,289	0	0	0	0	0	97,289
MUSICAL INSTRUMENT LOCKERS	2,043	0	0	0	0	0	2,043
CHARTER SCHOOL SIT PROJECT	893,863	0	0	0	0	0	893,863
TITUSVILLE HIGH - DEFERRED MAINTENANCE	1,397	0	0	0	0	0	1,397
MIHS SITE IMPROVEMENTS	264,929	0	264,929	0	0	0	0
SOFTBALL FIELD CONSTRUCTION	482,366	0	7,201	0	0	0	475,165
PALM BAY ELEM ROOF CAP	526,300	0	92,433	0	506	0	433,361
MAINTENANCE PROJECTS "PROJECT F"	4,122,265	0	0	4,122,265	0	0	0
UNALLOCATED BUDGET	951,323	0	0	0	0	708,688	242,635
BUS COMPOUND / 520 UPGRADE	676,618	0	227,319	0	0	0	449,299
ROY ALLEN REPLACEMENT SCHOOL	844,317	0	100,000	0	0	0	744,317
AUDUBON ELEM - CLASSROOM ADDITION	552,029	0	0	0	0	0	552,029
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	822,687	0	0	0	30,000	0	792,687

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2001-2002
Preliminary Budget by Major Funding Source

	2001-2002 TENTATIVE BUDGET	2001-2002 TAX LEVY	PRIOR YEAR'S TAX LEVY	2001-2002 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RIVERVIEW INTERIOR RENOVATION	200,000	0	0	0	200,000	0	0
MEL HIGH COVERED WALKWAY	330,000	0	0	0	0	0	330,000
STEVENSON MUTLI PURPOSE ROOM	551,805	0	0	0	0	0	551,805
MEL HI BLDG 5, 6, 15 IMPROVEMENT	211,617	0	0	0	211,617	0	0
FIRE/SAFETY, ADA, & ASBESTOS	292,356	0	0	250,000	42,356	0	0
SAFETY TO LIFE - VARIOUS	595,608	0	0	458,029	137,579	0	0
PAVING - VARIOUS	379,202	350,000	29,202	0	0	0	0
EQUIPMENT - DISTRICTWIDE	96,439	0	51,401	0	0	0	45,038
KITCHEN EQUIPMENT	444,738	250,000	194,738	0	0	0	0
REMODEL/RENOVATE - VARIOUS	5,020,591	1,389,900	332,603	2,689,402	534,191	0	74,495
HVAC PROJECTS	4,440,499	2,800,000	687,891	0	181,156	0	771,452
MAJOR MAINTENANCE	1,667,708	1,400,000	198,497	0	49,482	18,384	1,345
PORTABLE/ RELOCATION	308,021	250,000	58,021	0	0	0	0
HEALTH & SAFETY	5,552,896	3,750,000	1,071,546	0	307,373	0	423,977
CUSTODIAL EQUIPMENT	298,388	250,000	48,388	0	0	0	0
PORTABLE/RENOVATION & REPAIR	812,663	800,000	12,663	0	0	0	0
FAST TEAMS	1,000,294	750,000	250,294	0	0	0	0
GRADE CONFIGURATION IMPROVEMENT	37,508	0	14,632	0	0	0	22,876
KITCHEN VENT/HVAC SYS VR	219,515	0	194,547	0	0	0	24,968
PECO MAINTENANCE - PROJECT "H"	505,840	0	0	0	505,839	0	0
STORM RECOVERY PROJECT	178,858	0	178,859	0	0	0	0
VOLUNTEER PROJECT ENHANCEMENT (PHASE 1)	500,000	0	0	500,000	0	0	0
SITE IMPROVEMENTS @ FAIRGLEN ELEM. SCHOOL	500,000	0	0	500,000	0	0	0
NOISE ATTENUATION IMPROVEMENTS (5 M/S GYMS)	210,775	0	0	0	0	0	210,775
DISTRICT CONTRIBUTION TO BCC POOL FOR P.B. AREA	200,000	0	0	0	0	0	200,000
OTHER PROJECTS DISTRICT - WIDE	823,367	124,760	0	0	0	0	698,607
TOTALS BEFORE TRANSFERS AND OTHER USES	43,104,449	15,577,260	4,699,634	8,519,696	2,309,300	840,420	11,158,139
RAN PRINCIPAL REPAYMENT	15,000,000	5,000,000	0	0	0	0	10,000,000
RAN INTEREST PAYMENT	750,000	750,000	0	0	0	0	0
TRANSFER - DEBT SERVICE	13,331,138	13,331,138	0	0	0	0	0
TOTALS AFTER TRANSERS AND OTHER USES	72,185,587	34,658,398	4,699,634	8,519,696	2,309,300	840,420	21,158,139
RESERVED / UNDESIGNATED	3,292,660	0	668,163	0	236,842	2,387,655	0
UNRESERVED / UNDESIGNATED	415,621	0	0	0	0	0	415,621
GRAND TOTAL	75,893,868	34,658,398	5,367,797	8,519,696	2,546,142	3,228,075	21,573,760

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2001-2002
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-01	ACTUAL FUNDS AVAILABLE 6-30-01	ACTUAL FUND BALANCE 6-30-01
RESERVED FOR:			
LEGAL ADVERTISEMENTS	700	45,686	46,387
SCHOOL BUS REPLACEMENT	0	26,032	26,032
VEHICLES - OTHER	0	487	487
ROOFING - VARIOUS	26,000	322,576	348,576
PORTABLE LEASE	90,125	0	90,125
BAYSIDE HIGH SCHOOL	38,270	41,368	79,638
STONE JR HIGH ROOF REPLACEMENT	1,720	248,847	250,567
LONGLEAF ELEMENTARY	12,955	15,145	28,100
SCHOOL / PORTABLE FURNITURE REPLACEMENT	220,684	37,639	258,323
WESTSHORE JR / SR HIGH RENOVATION	5,598	438	6,036
EAU GALLIE HIGH - ROOFING	13,258	0	13,258
RALPH WILLIAMS ELEMENTARY	86,374	276,814	363,188
EAU GALLIE HIGH ADDITION	168,823	164,602	333,425
MHS - PHASE III NEW ADDITION	65,097	61,378	126,475
BAYSIDE - PHASE II NEW ADDITION	115,847	237,742	353,589
BUS MAINTENANCE BUILDING - STONE	0	27,440	27,440
RIVERVIEW ELEMENTARY RE-ROOF	4,550	0	4,550
CAPEVIEW ELEMENTARY RE-ROOF	500	0	500
DELAURA JR HIGH RE-ROOF	55,065	0	55,065
EDGEWOOD JR HIGH RE-ROOF	500	0	500
GOLFVIEW ELEMENTARY RE-ROOF	41,572	0	41,572
OLD MEADOWLANE RE-ROOF	3,150	0	3,150
STONE JR HIGH HVAC UPGRADE	447,167	90,090	537,257
FREEDOM 7 - SCHOOL OF CHOICE	408,767	61,471	470,238
OLD MEADOWLANE - SCHOOL OF CHOICE	334,573	23,320	357,893
STEVENSON - SCHOOL OF CHOICE	125,719	77,644	203,363
SCHOOL INSTRUCTION FACILITY IMPROVEMENTS	8,356	88,933	97,289
MUSICAL INSTRUMENT LOCKERS	1,860	183	2,043
CHARTER SCHOOL SIT PROJECT	0	893,863	893,863
TITUSVILLE HIGH - DEFERRED MAINTENANCE	1,397	0	1,397
MIHS SITE IMPROVEMENTS	244,260	20,669	264,929
SOFTBALL FIELD CONSTRUCTION	404,312	78,054	482,366
PALM BAY ELEM ROOF CAP	35,150	491,150	526,300
MAINTENANCE PROJECTS "PROJECT F"	0	0	0
UNALLOCATED BUDGET	0	951,323	951,323
BUS COMPOUND / 520 UPGRADE	408,980	267,638	676,618
ROY ALLEN REPLACEMENT SCHOOL	739,959	104,358	844,317

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 2001-2002
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-01	ACTUAL FUNDS AVAILABLE 6-30-01	ACTUAL FUND BALANCE 6-30-01
AUDUBON ELEM - CLASSROOM ADDITION	267,253	284,776	552,029
COCOA BEACH JR/SR HIGH-SCIENCE BLDG ADDITION	444,520	378,167	822,687
RIVERVIEW INTERIOR RENOVATION	14,865	185,135	200,000
MEL HIGH COVERED WALKWAY	0	330,000	330,000
STEVENSON MUTLI PURPOSE ROOM	357,360	194,445	551,805
MEL HI BLDG 5, 6, 15 IMPROVEMENT	204,607	7,010	211,617
FIRE/SAFETY, ADA, & ASBESTOS	42,356	0	42,356
SAFETY TO LIFE - VARIOUS	115,261	22,318	137,579
PAVING - VARIOUS	27,099	2,103	29,202
EQUIPMENT - DISTRICTWIDE	45,038	51,401	96,439
KITCHEN EQUIPMENT	42,930	151,808	194,738
REMODEL/RENOVATE - VARIOUS	864,085	6,506	870,591
HVAC PROJECTS	924,659	715,840	1,640,499
MAJOR MAINTENANCE	266,853	854	267,708
PORTABLE/ RELOCATION	19,783	38,238	58,021
HEALTH & SAFETY	1,569,134	233,763	1,802,896
CUSTODIAL EQUIPMENT	22,021	26,367	48,388
PORTABLE/RENOVATION & REPAIR	7,422	5,241	12,663
FAST TEAMS	154,992	95,301	250,294
GRADE CONFIGURATION IMPROVEMENT	37,508	0	37,508
KITCHEN VENT/HVAC SYS VR	21,240	198,276	219,515
PECO MAINTENANCE - PROJECT "H"	505,840	0	505,840
STORM RECOVERY PROJECT	5,868	172,990	178,858
VOLUNTEER PROJECT ENHANCEMENT (PHASE 1)	0	0	0
SITE IMPROVEMENTS @ FAIRGLEN ELEM. SCHOOL	0	0	0
NOISE ATTENUATION IMPROVEMENTS (5 M/S GYMS)	0	0	0
DISTRICT CONTRIBUTION TO BCC POOL FOR P.B. AREA	0	0	0
OTHER PROJECTS DISTRICT - WIDE	0	0	0
SUBTOTAL	10,071,984	7,755,429	17,827,413
RESERVED / UNDESIGNATED	0	3,292,660	3,292,660
UNRESERVED / UNDESIGNATED	0	415,621	415,621
GRAND TOTAL	10,071,984	11,463,710	21,535,694

INTERNAL SERVICE FUND BUDGET

The district has established internal service funds to account for the Board's self-insured health insurance programs, workers compensation insurance, and general liability insurance accounts. Revenue for the Insurance Trust Funds consists of district and employee premium contributions. Claim payments and certain administrative costs are reported as expenditures. An internal service fund is also used to account for costs associated with the Management Training Institute. Detailed information is provided on the following four pages.

INSURANCE TRUST FUND BUDGET

REVENUES

	2001-02 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKERS' COMPENSATION & GENERAL LIABILITY	TOTAL
PREMIUMS	34,368,611	4,950,141	39,318,752
INTEREST	<u>4,503</u>	<u>173,255</u>	<u>177,758</u>
TOTAL ESTIMATED REVENUES	34,373,114	5,123,396	39,496,510
FUND BALANCES, JULY 1	(802,700)	5,236,880	4,434,180
TOTAL PROJECTED REVENUES AND FUND BALANCES	33,570,414	10,360,276	43,930,690

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2001-02 TENTATIVE BUDGET		
	MEDICAL INSURANCE	WORKER'S COMP. & GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	29,001	35,522	64,523
161 HOURLY SALARY	132,915	17,760	150,675
191 TEMPORARIES SALARY	0	1,000	1,000
SALARIES TOTAL	161,916	54,282	216,198
210 RETIREMENT	14,815	3,890	18,705
220 FICA	12,387	4,066	16,453
231 LIFE INSURANCE	350	115	465
232 HOSPITALIZATION	16,524	2,367	18,891
237 VISION	212	57	269
238 SECTION 125 CREDIT	209	0	209
241 WORKER COMPENSATION	2,216	811	3,027
BENEFITS TOTAL	46,713	11,305	58,018
311 LEGAL SERVICES	0	150,000	150,000
312 PROFESSIONAL & TECHNICAL SRV.	540,000	9,000	549,000
316 MANAGED CARE ARRANGEMENT COSTS	0	70,000	70,000
331 TRAVEL IN-COUNTY	1,500	811	2,311
332 TRAVEL OUT-OF-COUNTY	1,500	2,650	4,150
360 RENTAL	300	0	300
391 PRINTING	18,000	1,250	19,250
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	4,000	4,000	8,000
644 COMPUTER HARDWARE <\$750	800	0	800
691 COMPUTER SOFTWARE >\$750	750	0	750
720 DEBT SERVICE-INTEREST PAYMENTS	5,000	0	5,000
737 DUES AND FEES	10,000	400	10,400
739 BANK CHARGES	5,800	0	5,800
772 CLAIMS EXPENSE	29,421,263	5,012,651	34,433,914
779 ADMINISTRATIVE FEES	4,393,603	417,676	4,811,279
780 EXCESS POLICY	0	136,126	136,126
IBNR	0	0	0
OTHER EXPENSES TOTAL	34,408,116	5,809,848	40,217,964
TOTAL EXPENDITURES	34,616,745	5,875,435	40,492,180
FUND BALANCE, JUNE 30	-1,046,331	4,484,841	3,438,510
TOTAL EXPENDITURES AND FUND BALANCE	33,570,414	10,360,276	43,930,690

MANAGEMENT TRAINING INSTITUTE BUDGET
 FISCAL YEAR 2001-2002
 PROJECTED REVENUE

NO.	DESCRIPTION	2000-2001 ACTUAL REVENUE	2001-2002 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES				
3399	STATE GRANT	0	0	0
	TOTAL STATE SOURCES	0	0	0
LOCAL SOURCES				
3481	OTHER SCHOOL DISTRICTS	80,415	112,203	31,788
3482	OTHER AGENCIES (BCC)	2,800	2,800	0
3483	OTHER FUNDS (GSF)	26,400	26,400	0
3436	LOCAL INTEREST	2,000	1,500	-500
	TOTAL LOCAL SOURCES	111,615	142,903	31,288
	TOTAL REVENUE	111,615	142,903	31,288
FUND BALANCE - JULY 1				
	RESERVED FOR ENCUMBRANCES	0	0	0
	UNRESERVED	214,968	150,685	-64,283
	TOTAL FUND BALANCE - JULY 1	214,968	150,685	-64,283
	GRAND TOTAL	326,583	293,588	-32,995

MANAGEMENT TRAINING INSTITUTE

Fiscal Year 2001-2002

EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2000-2001		2001-2002		DIFFERENCE
		ACTUAL EXPENDITURES	TENTATIVE BUDGET	ACTUAL EXPENDITURES	TENTATIVE BUDGET	
121	TEACHER SALARY	0	0	0	0	0
181	EAP	55,555	22,500	55,555	22,500	-33,055
161	HOURLY SALARY	13,490	9,000	13,490	9,000	-4,490
1XX	SALARIES TOTAL	69,045	31,500	69,045	31,500	-37,545
210	RETIREMENT	7,430	2,900	7,430	2,900	-4,530
220	FICA	5,396	2,350	5,396	2,350	-3,046
231	LIFE INSURANCE	146	75	146	75	-71
232	HOSPITALIZATION	4,047	2,400	4,047	2,400	-1,647
236	OPTION 3	0	0	0	0	0
237	VISION	64	30	64	30	-34
238	SECTION 125	85	100	85	100	-15
241	WORKERS COMPENSATION GENE	906	375	906	375	-531
2XX	FRINGE TOTAL	18,074	8,230	18,074	8,230	-9,859
312	PROFESSIONAL/TECHNICAL	30,885	50,000	30,885	50,000	19,115
331	TRAVEL IN-COUNTY	181	73	181	73	-108
332	TRAVEL OUT-OF-COUNTY	24,433	30,000	24,433	30,000	5,567
352	REPAIR/MAINTENANCE	0	100	0	100	100
360	RENTALS	4,759	3,500	4,759	3,500	-1,259
373	POSTAGE	15	1,000	15	1,000	985
391	PRINTING	1,282	1,000	1,282	1,000	-282
3XX	PURCHASED SERVICES TOTAL	61,555	85,673	61,555	85,673	24,118
511	SUPPLIES	17,031	16,000	17,031	16,000	-1,031
530	PERIODICALS	0	0	0	0	0
5XX	SUPPLIES/MATERIALS TOTAL	17,031	16,000	17,031	16,000	-1,031
612	LIBRARY BOOKS	0	0	0	0	0
620	AV MATERIALS	1,833	0	1,833	0	-1,833
640	EQUIPMENT	5,500	0	5,500	0	-5,500
690	SOFTWARE	2,860	0	2,860	0	-2,860
6XX	CAPITAL OUTLAY TOTAL	10,193	0	10,193	0	-10,193
737	DUES/FEEES	0	0	0	0	0
7XX	OTHER EXPENSES TOTAL	0	0	0	0	0
	TOTAL EXPENDITURES	175,898	141,403	175,898	141,403	-34,510
	RESERVED FOR ENCUMBRANCES	0	0	0	0	0
	UNRESERVED	150,685	152,185	150,685	152,185	1,500
	ENDING BALANCE	150,685	152,185	150,685	152,185	1,500
	DISTRICT TOTAL	326,583	293,588	326,583	293,588	-32,995

APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

FEFP Formula

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

FTE Dollars

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

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

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

FTE Student

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

Function

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

Fund

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

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

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the termination of an employee and the filling of the vacated position. A lapse factor of 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$3.1 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

Program Category

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

Required Local Effort

Florida Statutes require a local effort equal to 5.962 mills in ad valorem taxes.
Required Local Effort = 95% x assessed value of non-exempt properties x .005962

Revenue

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

Weighted FTE Program

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 7 categories for funding with cost factors ranging from 1,000 to 5,591.

NON-DISCRIMINATION NOTICE

It is the policy of the School Board of Brevard County to offer the opportunity to all students to participate in appropriate programs and activities without regard to race, color, gender, religion, national origin, 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

Marjorie Ebersbach
Assistant Superintendent
for Curriculum
Division of School Operations
Equity Coordinator

Dr. Walter Christy
Director
Secondary Education

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

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699
(321) 631-1911

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:

Bonnie L. Mozingo, Director
Office of
Compensation & Benefits

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

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

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