

2010-11

ADOPTED TENTATIVE BUDGET
ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 9, 2010

SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT

Dr. Brian T. Binggeli

SCHOOL BOARD MEMBERS

Amy Kneessy, Chairman

Dr. Barbara A. Murray, Vice Chairman

Robert Jordan

Karen Henderson

Andy Ziegler

TABLE OF CONTENTS

TENTATIVE BUDGET	2			55
BUDGET SUMMARY	3			56
SIX YEAR HISTORICAL DATA – ALL FUNDS	4			57
Revenue with Fund Balance	5			58
Revenue without Fund Balance	7			59
Revenue with and without Fund Balance (graph)	8			60
HIGHLIGHTS	10			63
PERSONNEL STATISTICS				66
OPERATING BUDGET				
Revenue	12			69
FEFP and Ad Valorem	14			70
Expenditures by Object	15			71
Expenditures by Function	20			73
Expenditures by Cost Center	24			74
MEMBERSHIP				76
STUDENT MEMBERSHIP ANALYSIS	28			77
UNWEIGHTED FTE	36			79
WEIGHTED FTE	38			80
SPECIAL REVENUE BUDGET				81
Revenue	41			
Expenditures by Object	42			
Expenditures by Function	44			
American Recovery & Reinvestment Act Revenue	47			
American Recovery & Reinvestment Act	48			
Expenditures by Object	49			
American Recovery & Reinvestment Act	51			
Expenditures by Function				
Food Service Revenue	52			
Food Service Expenditures by Object	53			
DEBT SERVICE BUDGET				
Revenue				
Expenditures by Object				
CAPITAL PROJECTS BUDGET				
Revenue				
Expenditures by Project				
Budget by Major Funding Source				
Analysis of Ending Fund Balance				
INTERNAL SERVICE FUND BUDGETS				
Internal Service Fund Revenue				
Internal Service Fund Expenditures				
Medical Insurance Revenue				
Medical Insurance Expenditures				
Casualty Funds Revenue				
Casualty Funds Expenditures				
ENTERPRISE FUND BUDGET				
Enterprise Fund Revenue				
Enterprise Fund Expenditures				
APPENDIX				
Terminology				84

**ADOPTED TENTATIVE BUDGET
2009-10 versus 2010-11**

FUND	2009-10 AMENDED BUDGET	2010-2011 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	530,828,767	546,727,640	15,898,873	3.00
SPECIAL REVENUE	112,299,159	122,029,213	9,730,054	8.66
DEBT SERVICE	45,968,003	45,194,676	-773,327	-1.68
CAPITAL OUTLAY	211,534,304	154,864,859	-56,669,445	-26.79
ENTERPRISE	<u>10,146,595</u>	<u>10,305,201</u>	<u>158,606</u>	<u>1.56</u>
SUB TOTAL	910,776,828	879,121,589	-31,655,239	-15.25
LESS TRANSFERS	<u>46,508,250</u>	<u>43,830,950</u>	<u>-2,677,300</u>	<u>-5.76</u>
TOTAL	864,268,578	835,290,639	-28,977,939	-3.35
INTERNAL SERVICE	79,646,705	74,415,547	-5,231,158	-6.57

	ACTUAL 2009-10 MILLAGE	PROPOSED 2010-2011 MILLAGE	DIFFERENCE	
				%
OPERATING	5.189	5.155	-0.034	-0.66
STATE REQUIRED	0.748	0.748	0.000	0.00
LOCAL LEVY	0.250	0.250	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
CAPITAL OUTLAY				
TOTAL	7.687	7.653	-0.034	-0.44

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2010-11**

BUDGET - ALL FUNDS

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	1,685,336	101,487,930	0	0	0	103,173,266	0
State Sources	283,925,357	463,272	2,418,000	4,533,040	0	291,339,669	0
Local Sources	198,632,905	12,677,000	57,732	51,270,009	6,986,040	289,623,686	63,958,632
TOTAL REVENUES	484,243,597	114,628,202	2,475,732	55,803,049	6,986,040	664,136,620	63,958,632
Transfers In	5,329,950	0	38,501,000	0	0	43,830,950	0
Nonrevenue Sources	0	0	0	18,000,000	0	18,000,000	0
Fund Balance - July 1, 2010	57,154,093	7,401,011	4,217,944	81,061,810	3,319,161	152,069,744	10,456,915
TOTAL REVENUES AND BALANCES	546,727,640	122,029,213	45,194,676	154,864,859	10,305,201	879,121,589	74,415,547
EXPENDITURES							
Instruction	281,128,190	55,598,652	0	0	0	336,726,842	0
Pupil Personnel Services	16,437,746	7,267,008	0	0	0	23,704,754	0
Instructional Media Services	7,515,359	50,791	0	0	0	7,566,150	0
Instructional & Curriculum Development	10,193,920	10,594,961	0	0	0	20,788,881	0
Instructional Staff Training	1,058,780	5,234,528	0	0	0	6,293,308	0
Instructional Technology	7,020,455	367,689	0	0	0	7,388,144	0
Board of Education	988,344	0	0	0	0	988,344	0
General Administration	2,110,379	3,727,773	0	0	0	5,838,152	0
School Administration	34,642,141	45,922	0	0	0	34,688,063	0
Facilities Acquisition & Construction	789,011	666,934	0	26,307,155	0	27,763,100	0
Fiscal Services	2,619,895	0	0	0	0	2,619,895	0
Food Services	0	29,544,279	0	0	0	29,544,279	0
Central Services	5,870,479	0	0	0	0	5,870,479	65,130,006
Pupil Transportation Services	19,889,588	1,305,803	0	0	0	21,195,391	0
Operation of Plant	47,285,640	27,395	0	0	0	47,293,035	0
Maintenance of Plant	6,614,497	553	0	0	0	6,615,050	0
Administrative Technology Services	3,984,259	0	0	0	0	3,984,259	0
Community Services	50,000	852,193	0	0	5,422,162	6,324,355	0
Debt Service	550,000	0	41,018,986	29,000,000	0	70,568,986	0
TOTAL EXPENDITURES	448,728,684	115,284,481	41,018,986	55,307,155	5,422,162	665,761,468	65,130,006
Transfers Out	0	0	0	42,531,915	0	42,531,915	0
Reserved Fund Balance	89,486,806	2,200,000	4,175,690	57,025,789	0	152,888,285	9,285,541
Unreserved Fund Balance	8,512,150	4,544,732	0	0	4,883,039	17,939,921	0
TOTAL EXPENDITURES, TRANSFERS	546,727,640	122,029,213	45,194,676	154,864,859	10,305,201	879,121,589	74,415,547

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2005-06							
REVENUES	467,935,000	65,479,000	2,997,000	91,917,000	7,981,000	638,009,000	63,136,000
Transfers In	0	0	18,651,000	0	0	18,651,000	0
Nonrevenue Sources	630,000	0	0	115,510,000	0	116,140,000	0
TOTAL REVENUES	468,565,000	65,479,000	21,648,000	207,427,000	7,981,000	770,800,000	63,136,000
FUND BALANCE	42,570,000	9,524,000	4,395,000	94,487,000	2,054,000	152,980,000	27,508,000
TOTAL REVENUES AND FUND BALANCE	511,135,000	75,003,000	26,043,000	301,914,000	9,735,000	923,780,000	90,644,000
2006-07							
REVENUES	520,544,000	68,008,000	2,428,000	128,003,000	8,342,000	727,325,000	52,204,000
Transfers In	0	0	25,706,000	0	0	25,706,000	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	0	175,858,000	0
TOTAL REVENUES	521,691,000	68,008,000	28,134,000	302,714,000	8,342,000	928,889,000	52,204,000
FUND BALANCE	41,980,000	8,985,000	4,174,000	191,207,000	2,391,000	248,407,000	35,358,000
TOTAL REVENUES AND FUND BALANCE	563,671,000	76,993,000	32,308,000	493,921,000	10,703,000	1,177,296,000	87,562,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,995,000	7,830,000	734,778,000	69,002,000
Transfers In	0	0	36,694,000	0	0	36,694,000	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	0	32,412,000	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	7,830,000	803,874,000	69,002,000
FUND BALANCE	40,295,000	7,214,000	3,091,000	319,594,000	2,464,000	372,628,000	32,298,000
TOTAL REVENUES AND FUND BALANCE	593,847,000	73,231,000	42,196,000	456,964,000	10,294,000	1,176,502,000	101,298,000
2008-09							
REVENUES	509,049,942	85,837,160	2,391,268	90,113,979	7,120,438	674,502,787	63,569,992
Transfers In	0	0	38,390,544	0	0	38,390,544	0
Nonrevenue Sources	5,942,183	0	0	51,755,360	0	57,697,543	0
TOTAL REVENUES	514,992,125	85,837,160	40,771,812	141,869,339	7,120,438	770,590,874	63,569,992
FUND BALANCE	49,414,627	5,991,288	4,106,132	242,238,039	1,173,989	302,824,075	22,505,331
TOTAL REVENUES AND FUND BALANCE	564,406,752	71,728,448	44,877,944	384,107,378	8,294,427	1,073,414,949	86,075,023
2009-10							
REVENUES	483,578,629	123,167,079	2,588,000	56,635,057	7,028,850	672,995,615	63,927,069
Transfers In	0	0	38,501,414	0	0	38,501,414	0
Nonrevenue Sources	4,300,000	0	0	29,000,000	0	33,300,000	0
TOTAL REVENUES	487,878,629	123,167,079	41,089,414	85,635,057	7,028,850	744,797,029	63,927,069
FUND BALANCE	42,379,001	6,316,736	4,013,009	116,034,339	964,197	169,707,282	13,985,003
TOTAL REVENUES AND FUND BALANCE	530,257,630	129,483,815	45,102,423	201,669,396	7,991,047	914,504,311	77,912,072
2010-11							
REVENUES	484,243,597	114,628,202	2,475,732	55,803,049	6,996,040	664,136,620	63,958,632
Transfers In	5,328,950	0	38,601,000	0	0	43,930,950	0
Nonrevenue Sources	0	0	0	18,000,000	0	18,000,000	0
TOTAL REVENUES	489,572,547	114,628,202	40,976,732	73,803,049	6,996,040	725,967,570	63,958,632
FUND BALANCE	57,154,093	7,401,011	4,217,944	81,081,810	3,319,191	153,154,019	10,456,915
TOTAL REVENUES AND FUND BALANCE	546,727,640	122,029,213	45,194,676	154,884,859	10,305,201	879,121,589	74,415,547

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

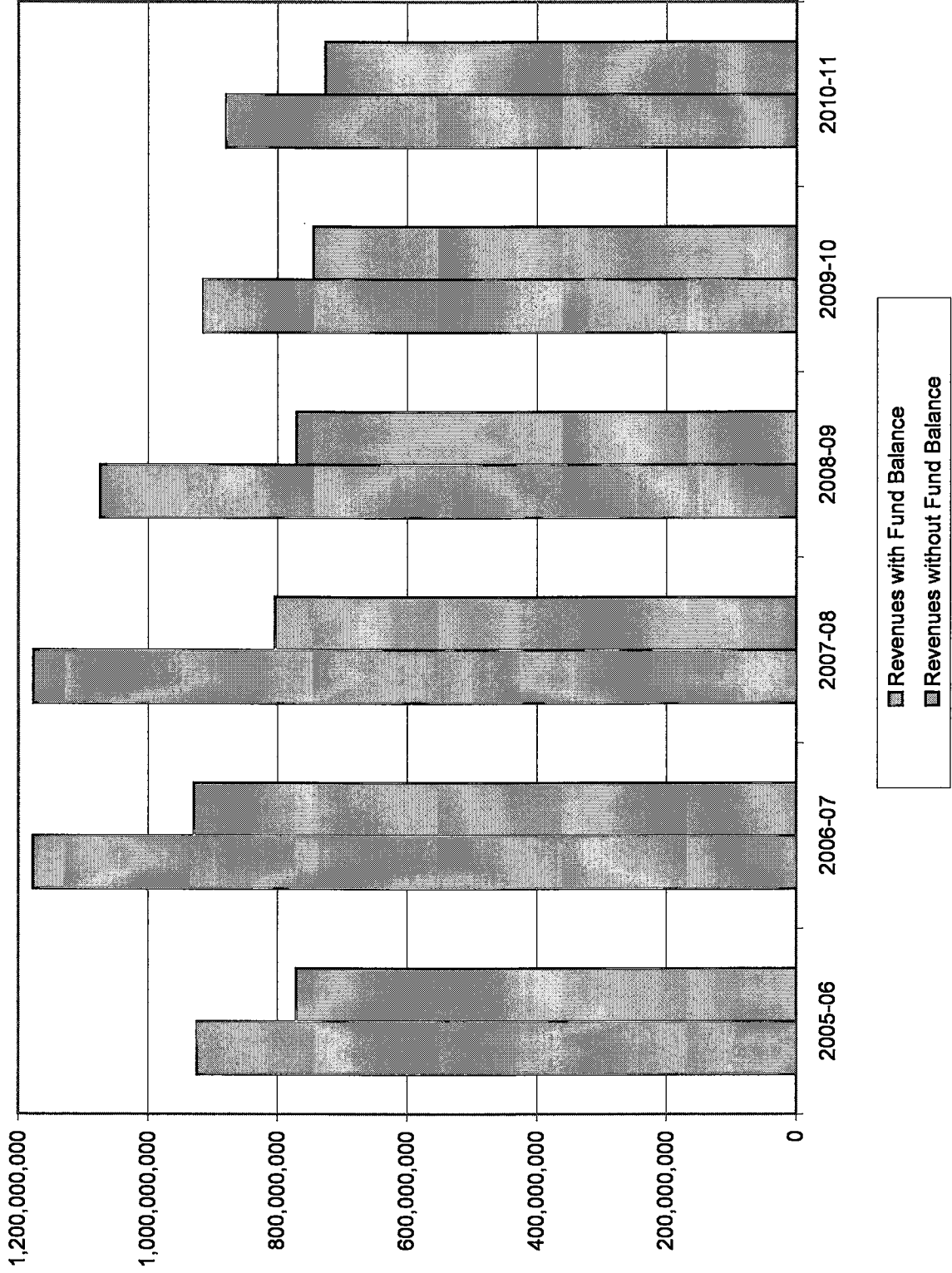
	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2005-06							
REVENUES	467,935,000	65,479,000	2,997,000	91,917,000	7,981,000	636,009,000	63,136,000
Transfers In	0	0	18,651,000	0	0	18,651,000	0
Nonrevenue Sources	630,000	0	0	115,510,000	0	116,140,000	0
TOTAL REVENUES	468,565,000	65,479,000	21,648,000	207,427,000	7,981,000	770,800,000	63,136,000
2006-07							
REVENUES	520,544,000	66,008,000	2,428,000	128,003,000	8,342,000	727,325,000	52,204,000
Transfers In	0	0	25,703,000	0	0	25,703,000	0
Nonrevenue Sources	1,147,000	0	0	174,711,000	0	175,858,000	0
TOTAL REVENUES	521,691,000	66,008,000	28,134,000	302,714,000	8,342,000	928,889,000	52,204,000
2007-08							
REVENUES	541,545,000	66,017,000	2,421,000	116,985,000	7,830,000	734,778,000	69,002,000
Transfers In	0	0	36,684,000	0	0	36,684,000	0
Nonrevenue Sources	12,007,000	0	0	20,405,000	0	32,412,000	0
TOTAL REVENUES	553,552,000	66,017,000	39,105,000	137,370,000	7,830,000	803,874,000	69,002,000
2008-09							
REVENUES	509,049,942	65,837,160	2,381,268	90,113,979	7,120,438	674,502,787	63,569,692
Transfers In	0	0	38,380,544	0	0	38,380,544	0
Nonrevenue Sources	5,942,183	0	0	51,755,360	0	57,697,543	0
TOTAL REVENUES	514,992,125	65,837,160	40,771,812	141,869,339	7,120,438	770,590,874	63,569,692
2009-10							
REVENUES	483,578,829	123,187,079	2,598,000	56,635,057	7,026,850	672,985,615	63,927,089
Transfers In	0	0	38,501,414	0	0	38,501,414	0
Nonrevenue Sources	4,300,000	0	0	29,000,000	0	33,300,000	0
TOTAL REVENUES	487,878,829	123,187,079	41,099,414	85,635,057	7,026,850	744,797,029	63,927,089
2010-11							
REVENUES	484,243,597	114,628,202	2,475,732	55,803,049	6,986,040	664,136,620	63,956,632
Transfers In	5,329,950	0	38,501,000	0	0	43,830,950	0
Nonrevenue Sources	0	0	0	18,000,000	0	18,000,000	0
TOTAL REVENUES	489,573,547	114,628,202	40,976,732	73,803,049	6,986,040	725,967,570	63,956,632

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2005-06							
Fund Balance - July 1, 2005	42,570,000	9,524,000	4,365,000	94,467,000	2,054,000	150,928,000	27,506,000
2006-07							
Fund Balance - July 1, 2006	41,980,000	8,685,000	4,174,000	191,207,000	2,361,000	246,048,000	35,358,000
2007-08							
Fund Balance - July 1, 2007	40,295,000	7,214,000	3,061,000	319,594,000	2,464,000	370,164,000	32,299,000
2008-09							
Fund Balance - July 1, 2008	49,414,627	5,891,288	4,108,132	242,238,039	1,173,989	301,650,088	22,505,331
2009-10							
Fund Balance - July 1, 2009	42,379,001	6,316,736	4,013,009	116,034,338	964,197	169,707,282	13,685,003
2010-11							
Fund Balance - July 1, 2009	57,154,093	7,401,011	4,217,944	81,061,810	3,319,161	153,154,019	10,456,915

THIS PAGE INTENTIONALLY LEFT BLANK

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



2010-11 HIGHLIGHTS

	ESTIMATED 2009-10	PROJECTED 2010-11	DIFFERENCE	
			NUMBER	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.189	5.155	-0.034	-0.66
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
BOARD APPROVED ADDITIONAL 0.25 MILL(OPERATING)	0.250	0.250	0.000	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.687	7.653	-0.034	-0.44
TAX ROLL (NON-EXEMPT)	\$36,858,853,092	\$32,479,172,797	-\$4,379,680,295	-11.88
VALUE OF 1.000 MILL	\$35,015,910	\$31,180,006	-\$3,835,905	-10.95
<u>STUDENT DATA, including charter schools:</u>				
MEMBERSHIP	73,352	73,065	-287	-0.39
UNWEIGHTED FTE (FTE)*	71,579.77	71,056.90	-523	-0.73
WEIGHTED FTE (WFTE)*	76,984.82	76,774.51	-210	-0.27
<u>OPERATING FUND ONLY:</u>				
REVENUE/TRANSFERS	\$488,449,766	\$489,573,547	\$1,123,781	0.23
BEGINNING BALANCES	<u>\$42,379,001</u>	<u>\$57,154,093</u>	<u>\$14,775,092</u>	<u>34.86</u>
TOTAL AVAILABLE FUNDS	\$530,828,767	\$546,727,640	\$15,898,873	3.00
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$7,415.90	\$7,694.22	\$278.32	3.75
AVAILABLE FUNDS PER WEIGHTED FTE	\$6,895.24	\$7,121.21	\$225.97	3.28
<u>ADDITIONAL INFORMATION:</u>				
BASE STUDENT ALLOCATION (BSA)	\$3,630.62	\$3,623.76	-\$6.86	-0.19
DISTRICT COST DIFFERENTIAL (DCD)	0.9892	0.9938	0.0046	0.47
STATE CATEGORICAL FUNDS (NOT INCLUDING FEDERAL STIMULUS)	\$130,736,771	\$131,786,953	\$1,050,182	0.80
CATEGORICALS AS % OF STATE DOLLARS	52.15%	46.42%	-5.73%	-10.99

2010-11 HIGHLIGHTS

CHANGES IN PERSONNEL

	ACTUAL 2009-10	PROJECTED 2010-11	DIFFERENCE	
			UNITS	PERCENT
<u>SCHOOLS</u>				
CLASSROOM TEACHERS	5,024.10	5,014.49	-9.61	-0.19
OTHER TEACHERS	308.40	300.29	-8.11	-2.63
INSTRUCTIONAL SUPPORT	37.80	37.80	0.00	0.00
ADMINISTRATIVE	230.00	221.50	-8.50	-3.70
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,414.89</u>	<u>3,184.00</u>	<u>-230.89</u>	<u>-6.76</u>
TOTAL FOR SCHOOLS	9,016.19	8,759.08	-257.11	-2.85
<u>DEPARTMENTS</u>				
ADMINISTRATIVE	45.00	39.00	-6.00	-13.33
SUPPORT SERVICES	<u>349.69</u>	<u>325.31</u>	<u>-24.38</u>	<u>-6.97</u>
TOTAL FOR DEPARTMENTS (does not include board members)	394.69	364.31	-30.38	-7.70
DISTRICT TOTAL:	9,410.88	9,123.39	-287.49	-3.05

NOTE: A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund.
This represents a savings of approximately \$4.27 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 2009-2010	PROJECTED Alloc Units 2010-2011	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM				
Staffing Specialist	4,829.87	4,820.76	-9.11	52.84%
Resource Teachers	39.00	38.00	-1.00	0.42%
Adult Ed Resource Teachers	85.00	81.50	-3.50	0.89%
Adult Ed Teachers	13.29	13.29	0.00	0.15%
	56.94	60.94	4.00	0.67%
SUB-TOTAL	5,024.10	5,014.49	-9.61	54.96%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	215.15	209.17	-5.98	2.29%
Media Specialists	93.25	91.12	-2.13	1.00%
SUB-TOTAL	308.40	300.29	-8.11	3.29%
INSTRUCTIONAL SUPPORT				
Psychologists	32.80	32.80	0.00	0.36%
Child Find Specialists	5.00	5.00	0.00	0.05%
SUB-TOTAL	37.80	37.80	0.00	0.41%
ADMINISTRATIVE				
Principals	87.00	87.00	0.00	0.95%
Assistant Principals/12 month	55.00	53.00	-2.00	0.58%
Assistant Principal/Dean-10 month	38.00	31.00	-7.00	0.34%
Assistant Principals Elem/10 month	50.00	50.50	0.50	0.55%
SUB-TOTAL	230.00	221.50	-8.50	2.43%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES						
Paraprofessionals	855.55	835.10	-20.45	9.15%		
Bus Drivers/Attendants	441.67	418.59	-23.08	4.59%		
Theatre Mgr-EAP	6.00	6.00	0.00	0.07%		
Behavior Analyst-EAP	14.00	13.00	-1.00	0.14%		
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%		
Technology-EAP	56.50	59.50	3.00	0.65%		
Cafeteria	481.46	444.90	-36.56	4.88%		
Custodial	643.52	597.05	-46.47	6.54%		
Class Crafts and Services	231.00	220.00	-11.00	2.41%		
Clerical	454.50	401.92	-52.58	4.41%		
Child Care Coord/Asst	229.69	186.94	-42.75	2.05%		
SUB-TOTAL	3,414.89	3,184.00	-230.89	34.90%		
SCHOOLS TOTAL	9,016.19	8,759.08	-257.11	96.01%		
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED	Difference	Percent of Total		
ADMINISTRATIVE	2009-2010	2010-2011				
Superintendent	1.00	1.00	0.00	0.01%		
Assistant Superintendents	6.00	6.00	0.00	0.07%		
Area Superintendents	4.00	3.00	-1.00	0.03%		
Directors/Managers/Coordinators	34.00	29.00	-5.00	0.32%		
SUB-TOTAL	45.00	39.00	-6.00	0.43%		
SUPPORT SERVICES						
Executive/Administrative/Professional	147.00	146.00	-1.00	1.60%		
Cafeteria	3.88	3.88	0.00	0.04%		
Clerical	171.00	151.62	-19.38	1.66%		
Classified Crafts and Services	27.81	23.81	-4.00	0.26%		
SUB-TOTAL	349.69	325.31	-24.38	3.57%		
NON-SCHOOL TOTAL	394.69 *	364.31 *	-30.38	3.99%		
DISTRICT TOTALS	9,410.88	9,123.39	-287.49	100.00%		

Source: Personnel Position Control Data
*Department totals do not include Board Members

9/9/2010

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2010-11 PROJECTED AMOUNT	%
FEDERAL SOURCES								
3121 IMPACT AID	1,351,403	0.25	865,336	0.17	885,336	0.16	0	0.00
3202 MEDICAID REIMBURSEMENT	<u>800,000</u>	<u>0.15</u>	<u>2,017,563</u>	<u>0.38</u>	<u>800,000</u>	<u>0.15</u>	<u>-1,217,563</u>	<u>-60.35</u>
TOTAL FEDERAL	2,151,403	0.41	2,902,898	0.55	1,685,336	0.31	-1,217,563	-41.94
STATE SOURCES								
3310 F.E.F.P.	90,017,162	16.95	83,768,430	15.78	117,095,291	21.42	33,326,861	39.78
3310 SAFE SCHOOLS	1,684,967	0.32	1,688,687	0.32	1,717,176	0.31	28,489	1.69
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,336,832	3.64	19,336,832	3.64	19,159,324	3.50	-177,508	-0.92
3310 ESE GUARANTEED ALLOCATION	27,754,777	5.23	27,754,777	5.23	27,622,475	5.05	-132,302	-0.48
3310 READING ALLOCATION	2,636,981	0.50	2,661,901	0.50	2,632,212	0.48	-29,689	-1.12
3310 MERIT AWARD PROGRAM	90,215	0.02	90,215	0.02	92,534	0.02	2,319	2.57
3310 DJJ SUPPLEMENTAL ALLOCATION	182,698	0.03	171,503	0.03	169,527	0.03	-1,976	-1.15
3310 DECLINING ENROLLMENT ALLOCATION	1,796,749	0.34	636,795	0.12	504,919	0.09	-131,876	-20.71
3310 DISCRETIONARY MILLAGE COMPRESSION	5,280,961	0.99	5,488,737	1.03	4,865,977	0.89	-622,760	-11.35
3310 CRITICAL OPERATING NEEDS COMPRESSION	1,769,245	0.33	1,834,590	0.35	1,626,492	0.30	-208,098	-11.34
3310 FL TEACHERS LEAD PROGRAM *	906,336	0.17	906,336	0.17	900,089	0.16	-6,247	0.00
3310 INSTRUCTIONAL MATERIALS *	5,952,733	1.12	5,973,452	1.13	5,875,036	1.07	-98,416	-1.65
3310 STUDENT TRANSPORTATION *	11,128,946	2.10	11,259,652	2.12	11,318,432	2.07	58,780	0.52
3315 WORKFORCE DEVELOPMENT	2,874,204	0.54	2,809,523	0.53	3,017,410	0.55	207,887	7.40
3317 PERFORMANCE BASED INCENTIVES	0	0.00	64,681	0.01	0	0.00	-64,681	-100.00
3318 ADULTS WITH DISABILITIES	472,441	0.09	472,441	0.09	448,907	0.08	-23,534	-4.98
3323 C.O. & D.S.	40,746	0.01	41,770	0.01	41,770	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.04	253,468	0.05	200,000	0.04	-53,468	-21.09
3344 LOTTERY ENHANCEMENT	0	0.00	200,390	0.04	198,051	0.04	-2,339	-1.17
3355 CLASS SIZE REDUCTION	76,301,759	14.37	77,076,882	14.52	78,651,849	14.39	1,574,967	2.04
3361 SCHOOL RECOGNITION	4,870,357	0.92	3,992,467	0.75	3,992,467	0.73	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,115,000	0.40	2,416,118	0.46	2,133,000	0.39	-283,118	-11.72
3372 PREKINDERGARTEN	204,450	0.04	166,567	0.03	258,773	0.05	92,206	55.36
3397 CHARTER SCHOOL CAPITAL OUTLAY	1,396,503	0.26	1,279,476	0.24	1,180,396	0.22	-99,080	-7.74
3399 MISCELLANEOUS STATE	0	0.00	<u>127,878</u>	<u>0.02</u>	0	0.00	<u>-127,878</u>	<u>-100.00</u>
TOTAL STATE	257,237,312	48.44	250,696,818	47.23	283,925,357	51.93	33,228,539	13.25

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2009-10		2009-10 AMENDED VS		2010-11		2009-10 AMENDED VS	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	2010-11 PROJECTED AMOUNT	%
LOCAL SOURCES								
341X AD VALOREM	207,679,365	39.11	212,561,397	40.04	182,714,834	33.42	-29,846,563	-14.04
341X PRIOR PERIOD ADJUSTED MILLAGE	212,212	0.04	212,212	0.04	1,336,606	0.24	1,124,394	529.84
341X CRITICAL OPERATING NEEDS	8,753,978	1.65	8,753,978	1.65	7,795,001	1.43	-958,977	-10.95
3424 TUITION	0	0.00	123,913	0.02	0	0.00	-123,913	-100.00
3425 RENT	187,000	0.04	434,859	0.08	187,000	0.03	-247,859	-57.00
343X INCOME/INVESTMENTS	1,500,000	0.28	278,893	0.05	278,893	0.05	0	0.00
346X ADULT STUDENT FEES	96,000	0.02	96,000	0.02	96,000	0.02	100	0.10
347X OTHER STUDENT FEES	162,000	0.03	221,109	0.04	162,000	0.03	-59,109	-26.73
3494 FEDERAL-INDIRECT	1,336,750	0.25	713,538	0.13	1,733,542	0.32	1,020,004	142.95
3499 FOOD SERVICE-INDIRECT	590,916	0.11	512,494	0.10	749,977	0.14	237,483	46.34
3494 FEDERAL ARRA-INDIRECT	2,080,656	0.39	1,569,513	0.30	1,988,015	0.36	418,502	26.66
349X MISCELLANEOUS LOCAL	1,591,037	0.30	4,999,141	0.94	1,591,037	0.29	-3,408,104	-68.17
TOTAL LOCAL	224,189,914	42.22	230,476,947	43.42	198,632,905	36.33	-31,844,042	-13.82
OTHER FINANCING SOURCES								
3630 TRANSFERS FROM CAPITAL PROJECTS	4,300,000	0.81	4,030,915	0.76	4,030,915	0.74	0	0.00
3690 TRANSFER FROM ENTERPRISE FUND	0	0.00	340,129	0.06	1,299,035	0.00	958,906	281.92
3742 OTHER LOSS RECOVERY	0	0.00%	2,059	0.00	0	0.00	-2,059	-100.00
TOTAL OTHER	4,300,000	0.81	4,373,102	0.82	5,329,950	0.97	956,848	21.88
TOTAL REVENUE	487,878,629	91.87	488,449,766	92.02	489,573,547	89.55	1,123,781	0.23
FUND BALANCE JULY 1:								
RESERVED	43,182,958	8.13	43,182,958	8.14	57,154,093	10.45	13,971,134	32.35
UNRESERVED	0	0.00	0	0.00	0	0.00	0	0.00
PRIOR PERIOD ADJUSTMENT	0	0.00	-803,957	-0.15	0	0.00	803,957	-100.00
	43,182,958	8.13	42,379,001	7.98	57,154,093	10.45	14,775,091	34.86
GRAND TOTAL	531,061,587	100.00	530,828,767	100.00	546,727,640	100.00	15,898,873	3.00

* For 2009-10 these revenues have been reclassified from State Categorical Programs to become a part of the State FEFP.

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2009-10	PROJECTED 2010-11	DIFFERENCE	% CHANGE
FTE	71,579.77	71,056.90	-522.87	-0.73
WEIGHTED FTE	76,984.82	76,774.51	-210.31	-0.27
BASE STUDENT ALLOCATION	\$3,630.62	\$3,623.76	-\$6.86	-0.19
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$279,502,627	\$278,212,368	-\$1,290,229	-0.46
DISTRICT COST DIFFERENTIAL	0.9938	0.9938	0.0046	0.47
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$276,483,999	\$276,487,481	\$3,482	0.00
SAFE SCHOOLS	\$1,988,687	\$1,717,176	-\$28,489	1.69
ESE GUARANTEED ALLOCATION	\$27,754,777	\$27,622,475	-\$132,302	-0.48
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$19,336,832	\$19,159,324	-\$177,508	-0.92
DECLINING ENROLLMENT SUPPLEMENT	\$636,795	\$504,919	-\$131,876	-20.71
DJJ SUPPLEMENT ALLOCATION	\$171,503	\$169,527	-\$1,976	-1.15
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$5,488,737	\$4,865,977	-\$622,760	-11.35
DISCRETIONARY MILLAGE COMPRESSION (0.250 mill)	\$1,834,590	\$1,626,492	-\$208,098	-11.34
READING ALLOCATION	\$2,661,901	\$2,632,212	-\$29,689	-1.12
MERIT AWARD PROGRAM (MAP)	\$90,215	\$92,534	\$2,319	2.57
TEACHERS LEAD	\$906,336	\$900,089	-\$6,247	-0.69
INSTRUCTIONAL MATERIALS	\$5,973,452	\$5,875,036	-\$98,416	-1.65
STUDENT TRANSPORTATION	\$11,259,852	\$11,318,432	\$58,780	0.52
STATE STABILIZATION ALLOCATION	\$24,507,395	\$23,329,701	-\$1,177,694	-4.81
GROSS STATE AND LOCAL FEFP	\$378,794,871	\$376,301,375	-\$2,493,496	-0.66
REQUIRED LOCAL EFFORT/FEEES	-\$181,487,464	-\$159,392,190	\$22,095,274	-12.17
GROSS STATE FEFP (EXCLUDING STABILIZATION)	\$172,800,012	\$193,579,484	\$20,779,472	12.03
CLASS SIZE REDUCTION ALLOCATION	\$77,076,882	\$78,651,849	\$1,574,967	2.04
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,192,437	\$4,190,518	-\$1,919	-0.05
PRIOR YEAR ADJUSTMENT	-\$2,365,175	\$0	\$2,365,175	-100.00
PRORATION FOR REVISED APPROPRIATION	-\$2,315,204	\$0	\$2,315,204	-100.00
PRORATION FOR VETO	-\$163,448	\$0	\$163,448	-100.00
MCKAY SCHOLARSHIPS	-\$6,242,002	*	-\$6,242,002	100.00
NET STATE DOLLARS	\$242,963,502	\$276,421,851	\$33,458,349	13.77

* MCKAY ESTIMATED AT \$7,970,277 FOR 2010-11

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

	ESTIMATED 2009-10	PROJECTED 2010-11	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$36,858,853,092	\$32,479,172,797	-\$4,379,680,295	-11.88
95% OF VALUE	\$35,015,910,437	\$0	-\$35,015,910,437	-100.00
98% OF VALUE	\$0	\$31,180,005,885	\$31,180,005,885	0.00
REQUIRED LOCAL EFFORT	\$181,487,484	\$159,392,190	-\$22,095,274	-12.17
LOCAL TAX DOLLARS - DISCRETIONARY	\$26,191,901	\$23,322,644	-\$2,869,257	-10.95
LOCAL TAX DOLLARS - CRITICAL NEEDS (OPERATING)	\$6,753,978	\$7,795,001	-\$958,976	-10.95
TOTAL LOCAL TAXES	\$216,433,342	\$190,509,835	-\$25,923,507	-11.98
VALUE OF 1 MILL	\$35,015,910	\$31,180,006	-\$3,835,905	-10.95

2009-10 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/10

2010-11 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/10

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED BUDGET		2009-10 ACTUAL		2009-10 AMENDED BUDGET		2010-11 TENTATIVE BUDGET		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	20,692,101	3.90	21,191,278	3.99	20,790,706	3.92	19,676,217	3.60	-1,114,489	-5.36
121 TEACHER SALARY	207,398,478	39.05	208,428,487	39.26	210,619,762	39.68	204,997,181	37.50	-5,622,581	-2.67
123 SUPPLEMENTS	4,368,621	0.82	4,256,267	0.80	4,869,101	0.92	5,513,245	1.01	644,144	13.23
141 SUBSTITUTE SALARY	4,374,171	0.82	3,337,742	0.63	4,557,135	0.86	4,179,657	0.76	-377,478	-8.28
151 PARAPROFESSIONALS	0	0.00	2,707	0.00	0	0.00	8,542,961	1.56	8,542,961	0.00
161 HOURLY SALARY	54,963,736	10.35	51,892,913	9.78	54,724,006	10.31	43,781,040	8.01	-10,942,967	-20.00
164 OVERTIME HOURLY SUPPORT	0	0.00	503,352	0.09	122,665	0.02	0	0.00	-122,665	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	249,496	0.05	9,393	0.00	0	0.00	-9,393	-100.00
171 SCHOOL BOARD SALARY	180,000	0.03	180,000	0.03	180,000	0.03	180,000	0.03	0	0.00
181 EAP SALARY	10,340,520	1.95	10,606,624	2.00	10,498,051	1.98	10,461,835	1.91	-36,216	-0.34
191 TEMPORARY SALARY	43,450	0.01	74,209	0.01	48,857	0.01	35,188	0.01	-13,669	-27.98
1XX SALARIES TOTAL	302,361,077	56.94	300,723,075	56.65	306,419,676	57.72	297,367,323	54.39	-9,052,353	-2.95
210 RETIREMENT	29,502,160	5.56	28,969,653	5.46	29,567,303	5.57	31,661,226	5.79	2,093,923	7.08
220 FICA	22,727,002	4.28	21,526,315	4.06	22,997,764	4.33	22,284,530	4.08	-713,235	-3.10
231 LIFE INSURANCE	619,660	0.12	618,720	0.12	631,588	0.12	714,934	0.13	83,347	13.20
232 HOSPITALIZATION	33,689,310	6.34	33,951,429	6.40	34,025,764	6.41	35,430,747	6.48	1,404,983	4.13
236 OPT OUT	0	0.00	-3,830	0.00	0	0.00	0	0.00	0	0.00
237 VISION	408,296	0.08	169,755	0.03	182,097	0.03	0	0.00	-182,097	-100.00
238 125 CREDIT	1,421,906	0.27	614,995	0.12	629,903	0.12	0	0.00	-629,903	-100.00
241 WORK COMP. - GENERAL	1,459,180	0.27	1,540,232	0.29	1,473,676	0.28	1,426,447	0.26	-47,230	-3.20
242 WORK COMP. - BUS DRIVER	478,687	0.09	474,796	0.09	478,557	0.09	456,667	0.08	-22,890	-4.77
243 WORK COMP. - MAINTENANCE	582,806	0.11	674,336	0.13	539,193	0.10	652,559	0.12	113,365	21.03
244 WORK COMP. - CAFETERIA	8,942	0.00	11,491	0.00	9,293	0.00	9,212	0.00	-81	-0.87
250 UNEMPLOYMENT	275,000	0.05	512,358	0.10	512,358	0.10	275,000	0.05	-237,358	-46.33
2XX FRINGE TOTAL	91,172,949	17.17	89,060,251	16.78	91,048,496	17.15	92,911,321	16.99	1,862,825	2.05
TOTAL SALARIES AND FRINGES	393,534,026	74.74	389,783,326	73.43	397,468,173	74.75	390,278,644	71.71	-7,189,528	-1.81
311 LEGAL SERVICES	262,903	0.05	389,135	0.07	406,706	0.08	282,903	0.05	-123,803	-30.44
312 PROFESSIONAL/TECHNICAL	10,853,825	2.04	32,896,782	6.20	34,908,040	6.58	10,516,617	1.92	-24,391,424	-69.87
314 MEDICAL TESTS	62,725	0.01	65,788	0.01	90,298	0.02	66,725	0.01	-23,573	-26.11
315 REIMBURSE TUITION AND BOOKS	146,500	0.03	98,102	0.02	254,418	0.05	116,500	0.02	-137,918	-54.21
321 TRANSPORTATION INSURANCE	266,824	0.05	266,824	0.05	266,824	0.05	253,024	0.05	-13,800	-5.17
322 PROPERTY INSURANCE	4,341,258	0.82	4,043,586	0.76	4,341,258	0.82	3,756,501	0.69	-584,757	-13.47
323 LIABILITY INSURANCE	713,869	0.13	713,869	0.13	713,869	0.13	616,223	0.11	-98,646	-13.82
324 FIDELITY BOND INSURANCE	12,153	0.00	9,926	0.00	12,153	0.00	10,145	0.00	-2,008	-16.52
325 FLEET INSURANCE	51,483	0.01	51,483	0.01	51,483	0.01	51,483	0.01	0	0.00
326 DRIVERS ED INSURANCE	8,959	0.00	8,959	0.00	8,959	0.00	8,959	0.00	0	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED BUDGET		2009-10 ACTUAL EXPENDITURES		2009-10 AMENDED BUDGET		2010-11 TENTATIVE BUDGET		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
331 TRAVEL - IN-COUNTY	279,622	0.05	211,863	0.04	341,064	0.06	231,090	0.04	-109,974	-32.24
332 TRAVEL - OUT-OF-COUNTY	425,846	0.08	352,549	0.07	552,490	0.10	333,805	0.06	-218,685	-39.58
333 TRAVEL - OUT-OF-STATE	0	0.00	130,516	0.02	123,421	0.02	3,500	0.00	-119,921	-97.16
351 REPAIR - INSTRUCTIONAL	16,550	0.00	47,775	0.01	61,878	0.01	15,479	0.00	-46,399	-74.98
352 REPAIR - NON-INSTRUCTIONAL	323,680	0.06	136,527	0.03	416,599	0.08	87,444	0.02	-329,155	-79.01
353 MAINFRAME MAINTENANCE	186,300	0.04	133,492	0.03	145,810	0.03	186,300	0.03	40,490	27.77
354 SPECIALIZED SERVICES	1,024,800	0.19	776,471	0.15	1,188,472	0.22	1,153,344	0.21	-35,128	-2.96
355 REPAIR - GENERAL MAINTENANCE	0	0.00	885	0.00	932	0.00	0	0.00	-932	-100.00
356 MAINT AND WARRANTY AGREEMENTS	381,968	0.07	84,282	0.02	243,819	0.05	262,285	0.05	18,466	7.57
357 MAINTENANCE FEES - HARDWARE	0	0.00	1,219	0.00	1,219	0.00	0	0.00	-1,219	-100.00
360 RENTALS	1,006,635	0.19	336,143	0.06	761,794	0.14	703,185	0.13	-58,579	-7.69
361 SOFTWARE RENTAL	175,602	0.03	4,445	0.00	4,446	0.00	175,602	0.03	171,157	3,850.11
363 HARDWARE LEASE	98,200	0.02	101,305	0.02	103,800	0.02	103,200	0.02	-600	-0.58
364 MAINTENANCE FEES - SOFTWARE	41,615	0.01	346,390	0.07	362,868	0.07	89,642	0.02	-273,227	-75.30
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	582,288	0.11	693,750	0.13	360,000	0.07	-333,750	-48.11
371 TELEPHONE BASE	441,169	0.08	421,300	0.08	402,094	0.08	334,609	0.06	-67,485	-16.78
372 TELEPHONE LONG DISTANCE	51,363	0.01	21,990	0.00	67,840	0.01	49,294	0.01	-18,546	-27.34
373 POSTAGE	236,632	0.04	187,141	0.04	248,237	0.05	232,711	0.04	-15,526	-6.25
374 TELEPHONE EQUIPMENT	358,994	0.07	141,257	0.03	391,620	0.07	146,494	0.03	-245,126	-62.59
375 TELEPHONE MAINTENANCE	159,523	0.03	203,144	0.04	156,814	0.03	159,565	0.03	2,751	1.75
376 PDA DATA USAGE	28,872	0.01	29,391	0.01	37,581	0.01	28,587	0.01	-8,994	-23.93
377 PDA VOICE/CELL	60,789	0.01	158,846	0.03	98,016	0.02	87,905	0.02	-8,111	-8.45
378 DATA COMMUNICATIONS SERVICES	409,164	0.08	772,383	0.15	783,433	0.15	939,682	0.17	156,249	19.94
384 WATER	857,391	0.16	830,224	0.16	890,647	0.17	985,756	0.18	95,109	10.68
385 REFUSE	795,667	0.15	648,800	0.12	795,528	0.15	822,539	0.15	27,011	3.40
386 RECYCLING	37,671	0.01	124,384	0.02	124,727	0.02	38,445	0.01	-86,282	-69.18
387 SEWER	1,037,568	0.20	987,257	0.19	1,165,194	0.22	1,138,628	0.21	-26,566	-2.28
388 LANDFILL	823,720	0.16	344,378	0.06	824,477	0.16	788,398	0.14	-56,079	-6.80
391 PRINTING	1,503,423	0.28	1,737,691	0.33	2,101,229	0.40	1,459,287	0.27	-641,942	-30.55
393 DRY CLEANING	3,500	0.00	0	0.00	0	0.00	26,036	0.00	26,036	0.00
394 LINEN SERVICE	40,900	0.01	35,612	0.01	45,761	0.01	40,300	0.01	-5,461	-11.93
395 PEST CONTROL	122,300	0.02	179,076	0.03	194,822	0.04	51,122	0.01	-143,700	-73.76
397 ISOLATED TRANSPORTATION	9,900	0.00	2,186	0.00	2,186	0.00	9,900	0.00	7,714	352.82
399 PRINTING CHARGE-BACK	-625,000	-0.12	-632,095	-0.12	-625,000	-0.12	-700,000	-0.13	-75,000	12.00
3XX PURCHASED SERVICES TOTAL	27,035,853	5.09	48,017,567	9.05	53,759,546	10.13	26,002,214	4.76	-27,757,332	-51.63
410 NATURAL GAS	277,710	0.05	169,850	0.03	307,591	0.06	236,606	0.04	-70,985	-23.08
420 BOTTLED GAS	145,266	0.03	150,373	0.03	187,562	0.04	149,659	0.03	-37,903	-20.21
430 ELECTRICITY	13,993,001	2.63	12,714,329	2.40	14,898,448	2.81	13,327,338	2.44	-1,571,110	-10.55

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED BUDGET		2009-10 ACTUAL EXPENDITURES		2009-10 AMENDED BUDGET		2010-11 TENTATIVE BUDGET		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
440 FUEL OIL	18,201	0.00	28,191	0.01	32,383	0.01	16,187	0.00	-16,186	-50.01
450 GASOLINE	941,873	0.18	421,999	0.08	484,099	0.09	941,873	0.17	457,774	94.56
480 DIESEL	1,727,024	0.33	1,975,703	0.37	2,269,212	0.43	1,587,565	0.29	-701,647	-30.92
4XX ENERGY SERVICES TOTAL	17,103,076	3.22	15,460,444	2.91	18,179,294	3.42	16,239,228	2.97	-1,940,068	-10.67
511 SUPPLIES	5,602,700	1.06	6,262,273	1.18	11,934,841	2.25	5,443,123	1.00	-6,491,718	-54.39
515 FINANCIAL PROCESSING SUPPORT	17,820	0.00	12,178	0.00	12,201	0.00	17,820	0.00	5,619	46.05
516 INSTRUCTIONAL PROC. SUPPORT	20,898	0.00	6,072	0.00	6,092	0.00	20,898	0.00	14,806	243.04
521 NON-STATE ADOPTED TEXTBOOKS	2,115,958	0.40	1,296,546	0.24	2,837,823	0.53	2,856,331	0.52	18,508	0.65
522 STATE ADOPTED TEXTBOOKS	1,922,483	0.36	1,084,272	0.20	3,383,293	0.64	2,610,490	0.48	-772,803	-22.84
530 PERIODICALS	40,308	0.01	156,761	0.03	168,349	0.03	30,785	0.01	-137,564	-81.71
544 GREASE/OIL	26,360	0.00	86,607	0.02	86,778	0.02	26,360	0.00	-60,418	-69.62
550 REPAIR PARTS	549,364	0.10	839,213	0.16	847,858	0.16	514,864	0.09	-333,094	-39.28
580 TIRES/TUBES	175,864	0.03	223,768	0.04	223,768	0.04	175,864	0.03	-47,904	-21.41
594 UNIFORMS	100,500	0.02	130,466	0.02	233,825	0.04	173,276	0.03	-60,549	-25.99
5XX SUPPLIES/MATERIALS TOTAL	10,572,236	1.99	10,088,156	1.90	19,734,928	3.72	11,869,810	2.17	-7,865,118	-39.85
612 LIBRARY BOOKS - REPLACEMENT	399,624	0.08	383,063	0.07	454,913	0.09	378,589	0.07	-76,324	-16.78
621 AV MATERIALS > \$1,000	21,154	0.00	0	0.00	11,271	0.00	26,754	0.00	15,483	137.38
622 AV MATERIALS < \$1,000	31,975	0.01	37,574	0.01	55,381	0.01	16,071	0.00	-39,310	-70.98
641 FURN/FIX/EQUIP > \$1,000	569,212	0.11	356,239	0.07	876,011	0.17	442,269	0.08	-433,742	-49.51
642 FURN/FIX/EQUIP < \$1,000	249,670	0.05	799,750	0.15	1,362,092	0.26	206,207	0.04	-1,155,885	-84.86
643 COMPUTER HARDWARE > \$1,000	605,016	0.11	352,889	0.07	565,329	0.11	441,590	0.08	-123,739	-21.89
644 COMPUTER HARDWARE < \$1,000	221,238	0.04	552,208	0.10	693,993	0.13	271,725	0.05	-422,168	-60.84
652 OTHER VEHICLES	226,159	0.04	303,592	0.06	397,662	0.07	226,159	0.04	-171,503	-43.13
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	132,407	0.02	177,565	0.03	0	0.00	-177,565	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	0.00	5,840	0.00	5,940	0.00	0	0.00	-5,940	-100.00
681 REMODEL - CONTRACTED	0	0.00	250	0.00	1,871	0.00	0	0.00	-1,871	-100.00
682 REMODEL - IN-HOUSE	52,692	0.01	1,043	0.00	15,067	0.00	52,692	0.01	37,625	249.72
684 REMODEL - PROF FEES	0	0.00	55,301	0.01	55,301	0.01	0	0.00	-55,301	-100.00
691 COMPUTER SOFTWARE > \$1,000	329,032	0.06	89,223	0.02	394,955	0.07	161,634	0.03	-233,321	-59.08
692 COMPUTER SOFTWARE < \$1,000	295,291	0.06	151,258	0.03	193,545	0.04	351,621	0.06	158,076	81.67
693 LICENSE FEES - SOFTWARE	146,871	0.03	448,847	0.08	488,462	0.09	59,204	0.01	-429,258	-87.88
6XX CAPITAL OUTLAY TOTAL	3,147,994	0.59	3,659,582	0.69	5,749,058	1.08	2,634,515	0.48	-3,114,543	-54.17

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED BUDGET		2009-10 ACTUAL EXPENDITURES		2009-10 AMENDED BUDGET		2010-11 TENTATIVE BUDGET		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
729 TAN INTEREST	500,000	0.09	415,000	0.08	500,000	0.09	500,000	0.09	0	0.00
730 DEBT SERVICE FEES	50,000	0.01	86,271	0.01	50,000	0.01	50,000	0.01	0	0.00
737 DUES/FEES	619,364	0.12	1,432,668	0.27	2,505,791	0.47	688,239	0.12	-1,837,552	-73.33
738 FINGERPRINT FEES PAID	121,000	0.02	86,937	0.02	133,862	0.03	124,449	0.02	-9,413	-7.03
739 FISCAL BANK CHARGES	45,000	0.01	65,037	0.01	45,068	0.01	45,000	0.01	-88	-0.19
740 JUDGMENTS/SETTLEMENTS	40,000	0.01	0	0.00	40,000	0.01	40,000	0.01	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	0.02	225	0.00	62,205	0.01	100,000	0.02	37,795	60.76
783 SBE ADMINISTRATIVE	38,192	0.01	0	0.00	38,192	0.01	38,192	0.01	0	0.00
794 FIELD TRIPS	115,277	0.02	591,838	0.11	813,103	0.15	87,493	0.02	-725,610	-89.24
785 MISCELLANEOUS EXPENSE	900	0.00	850	0.00	900	0.00	900	0.00	50	5.88
7XX OTHER EXPENDITURES TOTAL	1,629,733	0.31	2,660,827	0.50	4,189,090	0.79	1,854,273	0.30	-2,534,817	-60.51
972* APPROPRIATED FOR:										
SCHOOL ADVISORY COUNSEL	0	0.00	0	0.00	0	0.00	198,051	0.04	198,051	0.00
FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	4,056	0.00	4,056	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
DJJ SUPPLEMENT	182,688	0.03	0	0.00	189,527	0.03	189,527	0.03	189,527	0.00
TEACHERS LEAD CATEGORICAL	906,336	0.17	0	0.00	900,089	0.16	900,089	0.16	900,089	0.00
SCHOOL RECOGNITION	4,870,357	0.92	0	0.00	0	0.00	3,982,467	0.73	3,982,467	0.00
READING ALLOCATION	0	0.00	0	0.00	0	0.00	117,827	0.02	117,827	0.00
MERIT AWARD PROGRAM	90,215	0.02	0	0.00	0	0.00	92,534	0.02	92,534	0.00
ADULT DISABLED CATEGORICAL	878	0.00	0	0.00	0	0.00	570	0.00	570	0.00
CHARTER SCHOOLS	19,798,637	3.73	0	0.00	0	0.00	21,612,567	3.95	21,612,567	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,396,503	0.26	0	0.00	0	0.00	1,180,396	0.22	1,180,396	0.00
INTERNATIONAL BACCALAUREATE	78,503	0.01	0	0.00	61	0.00	202,321	0.04	202,260	330,004.42
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	958,750	0.18	0	0.00	835,073	0.16	771,250	0.14	-63,823	-7.64
CRITICAL OPERATING NEEDS COMPRESSION	1,769,245	0.33	0	0.00	1,838,193	0.35	1,626,492	0.30	-211,701	-11.52
AICE	11,591	0.00	0	0.00	11,591	0.00	94,642	0.02	83,051	716.53
MCKAY SCHOLARSHIPS	5,144,548	0.97	0	0.00	0	0.00	7,497,986	1.37	7,497,986	0.00
RENT	187,000	0.04	0	0.00	0	0.00	187,000	0.03	187,000	0.00
COURSE FEES	244,000	0.05	0	0.00	0	0.00	208,000	0.04	208,000	0.00

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED BUDGET		2009-10 ACTUAL		2009-10 AMENDED BUDGET		2010-11 TENTATIVE BUDGET		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	AMOUNT	% OF TOTAL	EXPENDITURES	% OF TOTAL	AMOUNT	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
VOLUNTARY PREK	0	0.00	0	0.00	503,054	0.08	0	0.00	-503,054	-100.00
CLASS SIZE REDUCTION	0	0.00	0	0.00	0	0.00	2,580,498	0.47	2,580,498	0.00
SCHOOL RESERVE	1,000,000	0.19	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	0	0.00	0	0.00	0	0.00	1,064,356	0.19	1,064,356	0.00
BUDGET REDUCTION TARGETS	-6,700,000	-1.26	0	0.00	0	0.00	-6,050,000	-1.11	-6,050,000	0.00
REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	117,937	0.02	0	0.00	-117,937	-100.00
E-RATE	0	0.00	0	0.00	842,823	0.16	0	0.00	-842,823	-100.00
PROPERTY TAX RESERVE (95% vs 96%)	0	0.00	0	0.00	0	0.00	1,674,301	0.31	1,674,301	0.00
DOE HAITIAN FTE ESTIMATE	0	0.00	0	0.00	0	0.00	485,538	0.09	485,538	0.00
RESERVE FOR ARRA VOID IN 2011-12	0	0.00	0	0.00	0	0.00	889,701	0.16	889,701	0.00
972* OTHER APPROPRIATIONS TOTAL	32,367,297	6.09	0	0.00	4,148,732	0.78	42,271,205	7.73	38,122,473	918.89
SCHOOL/DEPARTMENT TOTAL	485,390,155	91.40	469,679,902	88.48	503,228,821	94.80	490,949,890	89.80	-12,278,931	-2.44
OTHER FINANCES USES	0	0.00	1,300,000	0.24	1,300,000	0.24	0	0.00	-1,300,000	-100.00
970 TRANSFER TO INTERNAL SERVICE FUND	0	0.00	2,694,773	0.51	2,694,773	0.51	0	0.00	-2,694,773	-100.00
990 TRANSFER TO ENTERPRISE FUND	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
OTHER FINANCES USES TOTAL	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
RESERVED FUND BALANCE:										
971 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
972 INVENTORY	1,658,598	0.31	0	0.00	1,658,598	0.31	1,204,597	0.22	-454,001	-27.37
972 LONG-TERM RECEIVABLE (SBA FUND B)	0	0.00	0	0.00	0	0.00	1,873,058	0.34	1,873,058	0.00
972 SCHOOL BOARD CONTINGENCIES	19,880,369	3.74	19,880,369	3.75	19,880,369	3.75	19,880,369	3.64	0	0.00
972 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
972 EMPLOYEE COMPENSATION	1,100,000	0.21	0	0.00	0	0.00	1,100,000	0.20	1,100,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	0	0.00	472,291	0.09	472,291	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0.19	0	0.00	1,000,000	0.19	1,000,000	0.18	0	0.00
972 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-803,957	-0.15	0	0.00	803,957	-100.00
XXX ENCUMBRANCE/CARRY-FORWARD	19,071,700	3.59	37,273,724	7.02	0	0.00	21,685,266	3.97	21,685,266	0.00
	43,252,958	8.14	57,154,093	10.77	21,785,010	4.10	47,265,601	8.65	25,480,591	116.96
972* NON-RECURRING UNRESERVED FUND BALANCE	2,438,474	0.46	0	0.00	1,820,163	0.34	8,512,150	1.56	6,691,986	0.00
DISTRICT TOTAL	631,061,587	100.00	530,828,767	100.00	530,828,767	100.00	546,727,640	100.00	15,898,873	3.00

* 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	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMOUNT	%
5100 BASIC K-12	202,825,315	38.15	228,421,229	43.03	238,668,841	44.96	212,560,387	38.88	-26,098,454	-10.94
5200 EXCEPTIONAL EDUCATION	65,425,587	12.32	58,396,658	11.00	65,959,013	12.43	58,761,308	10.75	-7,197,105	-10.91
5300 VOCATIONAL EDUCATION	6,798,593	1.28	5,845,569	1.10	7,191,359	1.35	6,074,653	1.11	-1,116,706	-15.53
5400 ADULT EDUCATION	1,128,844	0.21	1,326,131	0.25	1,322,743	0.25	1,485,517	0.27	162,774	12.21
5500 OTHER INSTRUCTIONAL	1,872,491	0.35	2,069,915	0.39	2,099,601	0.40	1,868,996	0.34	-230,605	-10.98
5900 NON-FEFP	506,779	0.10	1,097,009	0.21	1,334,105	0.25	366,729	0.07	-967,376	-72.51
INSTRUCTIONAL TOTAL	276,357,609	52.42	297,156,511	55.98	316,575,661	59.64	281,128,190	51.42	-35,447,471	-11.20
6110 ATTENDANCE/SOCIAL WORK	983,690	0.19	1,013,380	0.19	1,077,060	0.20	919,001	0.17	-158,059	-14.68
6120 GUIDANCE	12,612,462	2.37	13,375,013	2.52	13,378,599	2.52	12,601,522	2.30	-777,078	-6.81
6130 HEALTH	1,486,617	0.28	1,166,946	0.22	1,489,147	0.28	1,359,307	0.25	-129,840	-8.72
6140 PSYCHOLOGICAL SERVICES	1,423,154	0.27	1,400,535	0.26	1,401,044	0.26	1,255,344	0.23	-145,700	-10.40
6150 PARENTAL INVOLVEMENT	252,231	0.05	256,860	0.05	259,628	0.05	302,573	0.06	42,945	16.54
6200 INSTRUCTIONAL MEDIA	8,703,278	1.64	8,676,101	1.63	8,815,793	1.66	7,515,359	1.37	-1,300,434	-14.75
6300 INSTRUCTIONAL CURR. DEVELOP.	11,119,501	2.09	11,385,130	2.14	11,418,714	2.15	10,193,920	1.86	-1,224,794	-10.73
6400 INSTRUCTIONAL STAFF TRAINING	1,369,189	0.26	1,469,473	0.28	2,023,865	0.38	1,058,780	0.19	-965,085	-47.69
6500 INSTRUCTIONAL RELATED TECHNOLOGY	1,178,989	1.35	1,605,227	1.43	1,724,053	1.46	1,020,455	1.28	-703,628	-8.11
INSTRUCTIONAL SUPPORT TOTAL	45,129,120	8.50	46,348,665	8.73	47,587,933	8.96	42,226,260	7.72	-5,361,673	-11.27
7100 BOARD OF EDUCATION	989,687	0.19	1,415,961	0.27	1,443,722	0.27	988,344	0.18	-455,378	-31.54
7200 GENERAL ADMINISTRATION	2,260,313	0.43	1,947,706	0.37	1,948,977	0.37	2,110,379	0.39	161,403	8.28
7300 SCHOOL ADMINISTRATION	36,375,438	6.85	36,771,724	6.93	37,251,805	7.02	34,642,141	6.34	-2,609,664	-7.01
7400 FACILITIES/ACQUISITION/CONST.	1,108,141	0.21	1,340,874	0.25	1,402,688	0.26	789,011	0.14	-613,677	-43.75
7500 FISCAL SERVICES	2,411,129	0.45	2,367,378	0.45	2,818,312	0.53	2,456,703	0.45	-361,608	-12.83
7600 FOOD SERVICE	0	0.00	240,306	0.05	240,336	0.05	0	0.00	-240,336	-100.00
7710 RESEARCH DEVELOPMENT	310,985	0.06	303,678	0.06	308,530	0.06	310,473	0.06	1,943	0.63
7720 INFORMATION SERVICES	820,441	0.15	676,453	0.13	820,895	0.15	609,552	0.11	-211,343	-25.75
7730 STAFF SERVICES	1,994,466	0.38	2,182,662	0.41	2,505,843	0.47	1,959,170	0.36	-546,673	-21.82
7731 ADMIN/CLASSIFIED IN-SERVICE	539,677	0.10	598,868	0.11	628,108	0.12	511,596	0.09	-116,512	-18.55
7750 DATA PROCESSING	0	0.00	22,973	0.00	142,993	0.03	381,125	0.07	238,132	166.53
7760 WAREHOUSE/PURCHASING	2,170,059	0.41	1,843,953	0.35	2,253,471	0.42	2,098,564	0.38	-154,908	-6.87
7800 TRANSPORTATION	20,756,592	3.91	19,962,191	3.76	21,593,564	4.07	19,889,588	3.64	-1,703,976	-7.89
7900 UTILITY/CUSTODIAL	49,462,718	9.31	45,892,151	8.65	50,043,466	9.43	46,808,145	8.56	-3,235,321	-6.47
7910 ENVIRONMENTAL SERVICES	647,727	0.12	650,295	0.12	689,955	0.13	457,494	0.08	-232,461	-33.69
8100 MAINTENANCE	3,389,226	0.64	3,835,873	0.72	3,977,668	0.75	5,057,470	0.93	1,079,803	27.15
8110 TRANSPORTATION MAINTENANCE	1,552,676	0.29	1,085,951	0.20	1,144,157	0.22	1,557,027	0.28	412,870	36.09
8120 TECHNOLOGY REPAIR	114,562	0.02	148,678	0.03	187,652	0.04	92,432	0.02	-95,200	-50.74
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,969,099	0.75	4,155,282	0.78	4,494,393	0.85	3,891,827	0.71	-602,565	-13.41
9100 COMMUNITY SERVICES	0	0.00	228,879	0.04	356,791	0.07	50,000	0.01	-306,791	-85.99

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
9200 DEBT SERVICE	550,000	0.10	483,271	0.09	550,000	0.10	550,000	0.10	0	0.00
9400 OVERHEAD	113,192	0.02	0	0.00	113,192	0.02	163,192	0.03	50,000	44.17
GENERAL SUPPORT TOTAL	129,536,128	24.39	126,174,725	23.77	134,916,495	25.42	125,374,234	22.93	-9,542,261	-7.07
SCHOOL/DEPARTMENT TOTAL	453,022,857	85.31	469,679,902	88.48	499,080,069	94.02	448,728,684	82.08	-50,351,405	-10.09
9400* APPROPRIATED FOR:										
SCHOOL ADVISORY COUNSEL	0	0.00	0	0.00	0	0.00	198,051	0.04	198,051	0.00
FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	4,056	0.00	4,056	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
DJJ SUPPLEMENT	182,698	0.03	0	0.00	0	0.00	169,527	0.03	169,527	0.00
TEACHERS LEAD CATEGORICAL	906,336	0.17	0	0.00	0	0.00	900,089	0.16	900,089	0.00
SCHOOL RECOGNITION	4,870,357	0.92	0	0.00	0	0.00	3,992,467	0.73	3,992,467	0.00
READING ALLOCATION	0	0.00	0	0.00	0	0.00	117,827	0.02	117,827	0.00
MERIT AWARD PROGRAM	90,215	0.02	0	0.00	0	0.00	92,534	0.02	92,534	0.00
ADULT DISABLED CATEGORICAL	878	0.00	0	0.00	0	0.00	570	0.00	570	0.00
CHARTER SCHOOLS	19,798,637	3.73	0	0.00	0	0.00	21,612,567	3.95	21,612,567	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	1,396,503	0.26	0	0.00	0	0.00	1,180,396	0.22	1,180,396	0.00
INTERNATIONAL BACCALAUREATE	78,503	0.01	0	0.00	61	0.00	202,321	0.04	202,260	330,004.42
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	958,750	0.18	0	0.00	835,073	0.16	771,250	0.14	-63,823	-7.64
CRITICAL OPERATING NEEDS COMPRESSION	1,769,245	0.33	0	0.00	1,838,193	0.35	1,626,492	0.30	-211,701	-11.52
AICE	11,591	0.00	0	0.00	11,591	0.00	84,642	0.02	83,051	716.53
MCKAY SCHOLARSHIPS	5,144,548	0.97	0	0.00	0	0.00	7,497,986	1.37	7,497,986	0.00
RENT	187,000	0.04	0	0.00	0	0.00	187,000	0.03	187,000	0.00
COURSE FEES	244,000	0.05	0	0.00	0	0.00	208,000	0.04	208,000	0.00
EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
VOLUNTARY PREK	0	0.00	0	0.00	503,054	0.09	0	0.00	-503,054	-100.00
CLASS SIZE REDUCTION	0	0.00	0	0.00	0	0.00	2,580,498	0.47	2,580,498	0.00
SCHOOL RESERVE	1,000,000	0.19	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00
SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	0	0.00	0	0.00	0	0.00	1,084,356	0.19	1,084,356	0.00
BUDGET REDUCTION TARGETS	-6,700,000	-1.26	0	0.00	0	0.00	-6,050,000	-1.11	-6,050,000	0.00
REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	117,937	0.02	0	0.00	-117,937	-100.00
ATTRITION PLAN	673,000	0.13	0	0.00	0	0.00	0	0.00	0	0.00
E-RATE	0	0.00	0	0.00	842,823	0.16	0	0.00	-842,823	-100.00
PROPERTY TAX RESERVE (95% vs 98%)	0	0.00	0	0.00	0	0.00	1,674,301	0.31	1,674,301	0.00
DOE HAITIAN FTE ESTIMATE	0	0.00	0	0.00	0	0.00	485,538	0.09	485,538	0.00
RESERVE FOR ARRA VOID IN 2011-12	0	0.00	0	0.00	0	0.00	869,701	0.16	869,701	0.00
OTHER APPROPRIATIONS TOTAL	32,367,297	6.09	0	0.00	4,148,732	0.78	42,271,205	7.73	38,122,473	918.89

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 AMOUNT	2010-11 TENTATIVE %
OTHER FINANCES USES										
9700 TRANSFER OF FUNDS	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
OTHER FINANCES USES TOTAL	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
RESERVED FUND BALANCE:										
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	0	0.00	-50,000	-100.00
9400 INVENTORY	1,658,598	0.31	0	0.00	1,658,598	0.31	1,204,597	0.22	-454,001	-27.37
9400 LONG-TERM RECEIVABLE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.74	19,880,369	3.75	19,880,369	3.75	19,880,369	3.64	0	0.00
9400 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 EMPLOYEE COMPENSATION	1,100,000	0.21	0	0.00	0	0.00	1,100,000	0.20	1,100,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	0	0.00	472,291	0.09	472,291	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0.19	0	0.00	1,000,000	0.19	1,000,000	0.18	0	0.00
9400 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-803,957	-0.15	0	0.00	803,957	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,071,700	3.59	37,273,724	7.92	0	0.00	21,685,286	3.97	21,685,286	0.00
	43,232,958	8.14	57,154,093	10.77	21,785,010	4.10	47,215,601	8.64	23,557,532	108.14
9400* NON-RECURRING UNRESERVED FUND BALANCE	2,438,474	0.46	0	0.00	1,820,163	0.34	8,512,150	1.56	6,691,986	0.00
DISTRICT TOTAL	531,061,587	100.00	530,828,767	100.00	530,828,767	100.00	546,727,640	100.00	16,898,873	3.00

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

THIS PAGE INTENTIONALLY LEFT BLANK

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2009-10			2009-10			2009-10			2010-11			2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%			
9000 SCHOOL BOARD	278,206	0.05	308,079	315,626	0.06	280,357	0.05	280,357	0.05	-35,269	-11.17			
9100 SUPERINTENDENT	448,257	0.08	470,489	404,071	0.09	405,540	0.07	405,540	0.07	1,469	0.36			
9122 DISTRICT COMMUNICATIONS	787,533	0.15	655,824	786,965	0.12	626,644	0.11	626,644	0.11	-162,321	-20.57			
9123 PRINTING SERVICES	372,552	0.07	215,200	478,679	0.09	336,708	0.06	336,708	0.06	-141,971	-29.88			
9150 ATTORNEY	284,103	0.05	390,215	407,906	0.07	284,103	0.05	284,103	0.05	-123,803	-30.35			
9170 DISTRICT/SCHOOL SECURITY	426,482	0.08	446,448	471,922	0.08	311,336	0.06	311,336	0.06	-160,586	-34.03			
9180 SCHOOL CHOICE	192,067	0.04	200,785	192,196	0.04	193,351	0.04	193,351	0.04	1,154	0.60			
SUPERINTENDENT TOTAL	2,789,200	0.53	2,687,041	3,059,365	0.51	2,438,038	0.45	2,438,038	0.45	-621,327	-20.31			
9200 INSTRUCTIONAL SERVICES	624,470	0.12	516,477	573,231	0.10	501,367	0.09	501,367	0.09	-71,864	-12.54			
9210 ELEMENTARY PROGRAMS	1,033,508	0.19	1,014,008	1,036,621	0.19	1,005,183	0.18	1,005,183	0.18	-33,438	-3.22			
9212 TITLE I	36,223	0.01	56,287	36,451	0.01	36,508	0.01	36,508	0.01	56	0.15			
9220 SPECIAL PROJECTS	0	0.00	25,791	17,078	0.00	0	0.00	0	0.00	-17,078	-100.00			
9230 SECONDARY PROGRAMS	1,065,391	0.20	1,063,282	1,037,515	0.20	1,007,477	0.18	1,007,477	0.18	-30,038	-2.90			
9231 MIDDLE SCHOOL PROGRAMS	599,284	0.11	666,069	613,833	0.12	614,729	0.11	614,729	0.11	896	0.15			
9240 ADULT EDUCATION	178,032	0.03	190,226	191,551	0.04	163,738	0.03	163,738	0.03	-27,813	-14.52			
9250 ACCOUNTABILITY, TESTING & EVALUATION	425,960	0.08	421,562	427,652	0.08	425,716	0.08	425,716	0.08	-1,838	-0.45			
9260 STUDENT SERVICES	562,000	0.11	548,122	561,045	0.11	569,789	0.10	569,789	0.10	8,744	1.56			
9261 BPS PROF DEVELOPMENT CENTER	29,789	0.01	17,818	30,589	0.01	29,789	0.01	29,789	0.01	-800	-2.62			
9270 CAREER & TECHNICAL EDUCATION	678,735	0.13	572,303	656,322	0.12	549,708	0.10	549,708	0.10	-106,614	-16.24			
9280 ESE PROGRAM SUPPORT	405,480	0.08	856,481	962,579	0.16	417,657	0.08	417,657	0.08	-544,921	-56.61			
9285 FDLRS	76,010	0.01	139,791	75,864	0.03	0	0.00	0	0.00	-75,864	-100.00			
9290 ESE ADMINISTRATIVE SUPPORT	93,297	0.02	136,079	77,595	0.03	82,288	0.02	82,288	0.02	4,693	6.05			
INSTRUCTIONAL SERVICES TOTAL	5,808,178	1.09	6,214,295	6,298,946	1.17	5,403,949	0.99	5,403,949	0.99	-895,997	-14.22			
9300 FINANCIAL SERVICES	220,071	0.04	248,915	217,328	0.05	221,572	0.04	221,572	0.04	4,245	1.95			
9310 ACCOUNTING SERVICES	1,307,692	0.25	1,334,998	1,267,648	0.25	1,308,199	0.24	1,308,199	0.24	40,550	3.20			
9330 BUDGETING/COST ACCOUNTING	421,428	0.08	423,117	422,414	0.08	422,847	0.08	422,847	0.08	432	0.10			
9340 TRANSPORTATION	7,365,078	1.39	7,493,612	7,962,427	1.41	7,165,567	1.31	7,165,567	1.31	-796,860	-10.01			
9341 NORTH AREA TRANSPORTATION	3,407,962	0.64	3,061,552	3,408,078	0.58	3,174,115	0.58	3,174,115	0.58	-233,963	-6.86			
9342 SOUTH AREA TRANSPORTATION	4,322,674	0.81	4,022,637	4,298,813	0.76	4,187,668	0.77	4,187,668	0.77	-112,147	-2.61			
9343 CENTRAL AREA TRANSPORTATION	3,434,309	0.65	3,279,498	3,491,055	0.62	3,251,128	0.59	3,251,128	0.59	-239,927	-6.87			
9344 MIDSOUTH AREA TRANSPORTATION	3,343,528	0.63	3,088,071	3,326,901	0.58	3,175,899	0.58	3,175,899	0.58	-151,001	-4.54			
9350 INTERNAL AUDIT	233,411	0.04	246,353	237,632	0.05	238,680	0.04	238,680	0.04	1,049	0.44			

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 TENTATIVE AMOUNT	%
9360 FOOD SERVICES	0	0.00	10,981	0.00	0	0.00	0	0.00	0	0.00
9370 RISK MANAGEMENT	33,597	0.01	33,165	0.01	444,281	0.08	34,813	0.01	-409,468	-92.16
9380 WAREHOUSE SERVICES	1,428,294	0.27	1,321,862	0.25	1,384,624	0.26	1,373,954	0.25	-10,670	-0.77
9830 FISCAL OVERHEAD	4,257,328	0.80	1,325,300	0.25	4,371,488	0.82	4,295,397	0.79	-76,091	-1.74
9850 SELF-INSURED EMPLOYEE BENEFITS	0	0.00	-3,830	0.00	0	0.00	0	0.00	0	0.00
9855 SELF-INSURED RISK	5,451,239	1.03	521,543	0.10	883,422	0.17	4,765,828	0.87	3,882,406	439.47
BUSINESS & FISCAL TOTAL	35,226,606	6.63	26,407,794	4.97	31,717,110	5.98	33,615,664	6.15	1,898,554	5.99
9400 HUMAN RESOURCES SERVICES	1,351,935	0.25	1,489,425	0.28	1,536,367	0.29	1,255,194	0.23	-281,183	-18.30
9420 LABOR RELATIONS	428,740	0.08	274,767	0.05	557,480	0.11	394,394	0.07	-163,086	-29.25
9421 EMPLOYEE COMPENSATION & BENEFITS	304,699	0.06	271,379	0.05	288,367	0.05	268,251	0.05	-20,117	-6.98
9430 RECRUITMENT AND RETENTION	414,059	0.08	103,873	0.02	424,015	0.08	170,727	0.03	-253,288	-59.74
9480 CERT & INSTR PROF DEVELOPMENT	776,784	0.15	892,377	0.17	1,095,686	0.21	738,164	0.14	-357,522	-32.63
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	644,019	0.12	693,461	0.13	697,999	0.13	575,788	0.11	-122,212	-17.51
HUMAN RESOURCES TOTAL	3,920,235	0.74	3,735,282	0.70	4,599,914	0.87	3,402,507	0.62	-1,197,407	-26.03
9500 FACILITIES SERVICES	226,130	0.04	238,519	0.04	242,606	0.05	227,733	0.04	-14,873	-6.13
9530 PLANNING, DESIGN & CONSTRUCTION PROJECTS	365,408	0.07	396,989	0.07	356,926	0.07	261,998	0.05	-94,927	-26.60
9533 ENERGY/RESOURCES CONSERVATION	52,692	0.01	68,825	0.01	71,025	0.01	52,692	0.01	-18,333	-25.81
9540 ENERGY/RESOURCES CONSERVATION	204,589	0.04	268,436	0.05	204,338	0.04	89,623	0.02	-114,715	-58.14
9550 PLANNING & PERMITTING	0	0.00	50,875	0.01	170	0.00	0	0.00	-170	-100.00
9560 PLANT OPERATIONS	1,485,463	0.28	1,445,713	0.27	1,489,881	0.28	1,439,126	0.26	-50,756	-3.41
9562 MAINTENANCE	3,314,787	0.62	3,691,584	0.70	3,671,580	0.69	4,673,664	0.85	1,002,084	27.29
FACILITIES & SUPPORT SRVS. TOTAL	5,649,069	1.06	6,160,940	1.16	6,036,525	1.14	6,744,836	1.23	708,310	11.73
9720 EDUCATIONAL TECHNOLOGY	190,242	0.04	190,436	0.04	189,991	0.04	191,785	0.04	1,794	0.94
9721 INFORMATION SYSTEMS SERVICES	6,136,884	1.16	6,088,555	1.15	6,948,909	1.31	6,059,021	1.11	-889,887	-12.61
INFORMATION SERVICES TOTAL	6,327,126	1.19	6,278,991	1.18	7,138,900	1.34	6,250,807	1.14	-888,093	-12.44
7100 AREA II SUPT. OF SCHOOL OPERATIONS	797,824	0.15	658,711	0.12	652,277	0.12	1,621,671	0.30	969,395	148.62
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	789,937	0.15	738,613	0.14	794,876	0.15	507,801	0.09	-287,075	-36.12
7300 AREA I SUPT. OF SCHOOL OPERATIONS	1,119,667	0.21	1,059,863	0.20	1,118,220	0.21	668,796	0.12	-449,424	-40.19
7400 AREA III SUPT. OF SCHOOL OPERATIONS	623,578	0.12	603,718	0.11	625,606	0.12	356,063	0.07	-269,543	-43.09
AREA OFFICES TOTAL	3,331,007	0.63	3,060,905	0.58	3,190,978	0.60	3,154,331	0.58	-36,647	-1.15

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 TENTATIVE AMOUNT	%
9820 COUNTYWIDE UTILITIES	1,480,000	0.27	0	0.00	761,775	0.14	1,370,000	0.25	608,225	79.84
9860 EDUCATIONAL SRVS. FACILITY	683,388	0.13	698,330	0.13	707,504	0.13	593,743	0.11	-113,761	-16.08
9862 ESF-CAFETERIA	0	0.00	0	0.00	0	0.00	0	0.00	-179,220	0.00
9865 ESF - CENTRAL SERVICES	139,362	0.03	154,203	0.03	179,220	0.03	139,288	0.03	-300,021	-167.40
9868 DISTRICT TELEPHONE	295,650	0.06	487,625	0.09	439,309	0.08	229,650	0.04	229,650	52.28
DISTRICT OFFICES TOTAL	2,578,400	0.49	1,340,158	0.25	2,087,808	0.39	2,332,681	0.43	244,873	11.73
NON-SCHOOL TOTAL	65,629,821	12.36	55,885,405	10.53	64,130,547	12.08	63,342,812	11.59	-787,736	-1.23
ALL SCHOOLS	364,062,603	68.55	413,664,583	77.93	419,398,871	79.01	366,079,695	66.96	-53,319,177	-12.71
9810* INSTRUCTIONAL/OTHER	10,088,287	1.90	0	0.00	8,335,251	1.57	6,638,801	1.21	-1,686,450	-20.35
9811* INSTRUCTIONAL TECHNOLOGY	1,360,836	0.26	0	0.00	568,254	0.11	1,363,336	0.25	795,082	139.92
9815* INSTRUCTIONAL/EX ED	2,678,807	0.50	0	0.00	510,857	0.10	2,562,635	0.47	2,051,778	401.63
6950* DISTRICT TRANSFER	9,202,504	1.73	129,914	0.02	6,136,308	1.16	8,741,408	1.60	2,605,098	42.45
9810* SCHOOL ADVISORY COUNSEL	0	0.00	0	0.00	0	0.00	198,051	0.04	198,051	0.00
9810* FLORIDA FIRST START	0	0.00	0	0.00	0	0.00	4,056	0.00	4,056	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	150,000	0.03	0	0.00	0	0.00	150,000	0.03	150,000	0.00
9810* STAFF DEVELOPMENT	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810* DJJ SUPPLEMENT	182,698	0.03	0	0.00	0	0.00	169,527	0.03	169,527	0.00
9810* TEACHERS LEAD CATEGORICAL	906,336	0.17	0	0.00	0	0.00	900,089	0.16	900,089	0.00
9810* SCHOOL RECOGNITION	4,870,357	0.92	0	0.00	0	0.00	3,992,467	0.73	3,992,467	0.00
9810* READING ALLOCATION	0	0.00	0	0.00	0	0.00	117,827	0.02	117,827	0.00
9810* MERIT AWARD PROGRAM	90,215	0.02	0	0.00	0	0.00	92,534	0.02	92,534	0.00
9810* ADULT DISABLED CATEGORICAL	878	0.00	0	0.00	0	0.00	570	0.00	570	0.00
9810* CHARTER SCHOOLS	19,798,637	3.73	0	0.00	0	0.00	21,612,567	3.95	21,612,567	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	1,396,503	0.26	0	0.00	0	0.00	1,180,396	0.22	1,180,396	0.00
9810* INTERNATIONAL BACCALAUREATE	78,503	0.01	0	0.00	61	0.00	202,321	0.04	202,280	330,004.42
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	968,750	0.18	0	0.00	835,073	0.16	771,250	0.14	-63,823	-7.84
9810* CRITICAL OPERATING NEEDS COMPRESSION	1,769,245	0.33	0	0.00	1,838,193	0.35	1,626,492	0.30	-211,701	-11.52
9810* AICE	11,591	0.00	0	0.00	11,591	0.00	94,642	0.02	83,051	716.53
9810* MCKAY SCHOLARSHIPS	5,144,548	0.97	0	0.00	0	0.00	7,487,986	1.37	7,487,986	0.00
9810* RENT	187,000	0.04	0	0.00	0	0.00	187,000	0.03	187,000	0.00
9810* COURSE FEES	244,000	0.05	0	0.00	0	0.00	208,000	0.04	208,000	0.00
9810* EMPLOYMENT RELATED FEES	153,000	0.03	0	0.00	0	0.00	189,000	0.03	189,000	0.00
9810* MISCELLANEOUS LOCAL	1,402,037	0.26	0	0.00	0	0.00	1,402,037	0.26	1,402,037	0.00
9810* VOLUNTARY PREK	0	0.00	0	0.00	503,054	0.09	0	0.00	-503,054	-100.00
9810* CLASS SIZE REDUCTION	0	0.00	0	0.00	0	0.00	2,560,498	0.47	2,560,498	0.00
9810* SCHOOL RESERVE	1,000,000	0.19	0	0.00	0	0.00	1,000,000	0.18	1,000,000	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 TENTATIVE AMOUNT	%
9810* SCHOOL FUNDED SUMMER HOURS	50,000	0.01	0	0.00	0	0.00	50,000	0.01	50,000	0.00
9810* PRIOR YEAR FUNDING ADJUSTMENT (0.043 mills)	0	0.00	0	0.00	0	0.00	1,064,356	0.19	1,064,356	0.00
9810* BUDGET REDUCTION TARGETS	-6,700,000	-1.26	0	0.00	0	0.00	-6,050,000	-1.11	-6,050,000	0.00
9810* REVENUE SHORTFALL RESERVE	0	0.00	0	0.00	117,937	0.02	0	0.00	-117,937	-100.00
9810* ATTRITION PLAN	673,000	0.13	0	0.00	0	0.00	0	0.00	0	0.00
9810* E-RATE	0	0.00	0	0.00	842,823	0.16	0	0.00	-842,823	-100.00
9810* PROPERTY TAX RESERVE (95% vs 96%)	0	0.00	0	0.00	0	0.00	1,874,301	0.31	1,874,301	0.00
9810* DOE HAITIAN FTE ESTIMATE	0	0.00	0	0.00	0	0.00	485,538	0.09	485,538	0.00
9810* RESERVE FOR ARRA VOID IN 2011-12	0	0.00	0	0.00	0	0.00	969,701	0.16	969,701	0.00
SCHOOLS TOTAL	419,760,334	79.04	413,794,497	77.95	439,098,274	82.72	427,657,078	78.22	-11,441,196	-2.61
OTHER FINANCES USES	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
TRANSFER OF FUNDS	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
OTHER FINANCES USES TOTAL	0	0.00	3,994,773	0.75	3,994,773	0.75	0	0.00	-3,994,773	-100.00
RESERVED FUND BALANCE:										
9830 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	0	0.00	-50,000	-100.00
9810 INVENTORY	1,656,598	0.31	0	0.00	1,656,598	0.31	1,204,597	0.22	-454,001	-27.37
9810 LONG-TERM RECEIVABLE	0	0.00	0	0.00	0	0.00	1,873,056	0.34	1,873,056	0.00
9810 SCHOOL BOARD CONTINGENCIES	19,880,369	3.74	19,880,369	3.75	19,880,369	3.75	19,880,369	3.64	0	0.00
9810 LOSS OF FTE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9810 EMPLOYEE COMPENSATION	1,100,000	0.21	0	0.00	0	0.00	1,100,000	0.20	1,100,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	472,291	0.09	0	0.00	0	0.00	472,291	0.09	472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0.19	0	0.00	1,000,000	0.19	1,000,000	0.18	0	0.00
9810 PRIOR PERIOD ADJUSTMENT	0	0.00	0	0.00	-803,957	-0.15	0	0.00	803,957	-100.00
XXXX ENCUMBRANCE/CARRY-FORWARD	19,071,700	3.59	37,273,724	7.02	0	0.00	21,685,266	3.97	21,685,266	0.00
	43,232,958	8.14	57,154,093	10.77	21,785,010	4.10	47,215,601	8.64	25,430,591	116.73
0000 NON-RECURRING UNRESERVED FUND BALANCE	2,438,474	0.46	0	0.00	1,820,163	0.34	8,512,150	1.56	6,691,986	0.00
DISTRICT TOTAL	531,061,687	100.00	530,828,767	100.00	530,828,767	100.00	546,727,840	100.00	16,898,873	3.00

* 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 **	71,625	967	9,448
2002-03 **	72,533	908	10,356
2003-04 **	73,912	1,379	11,735
2004-05 **	75,216	1,304	13,039
2005-06 **	76,062	846	13,885
2006-07 **	75,676	-386	13,499
2007-08 **	75,235	-441	13,058
2008-09 **	74,000	-1,235	11,823
2009-10 **	73,352	-648	11,175
2010-11 ***	73,065	-287	10,888

A
C
T
U
A
L

PROJECTED

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 2009-10 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.

*** 6. 2010-11 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2009.

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
SOUTH AREA	13,159	13,288	13,209	50
CENTRAL AREA	12,796	12,823	12,825	29
NORTH AREA	9,913	10,009	9,655	-258
TOTAL ELEMENTARY	35,868	36,120	35,689	-179
SOUTH AREA	13,225	12,689	13,236	11
CENTRAL AREA	7,762	7,545	7,690	-72
NORTH AREA	11,148	10,717	10,667	-481
TOTAL SECONDARY	32,135	30,951	31,593	-542
SPECIAL CENTERS	1,215	1,433	1,442	227
OTHER *	934	960	989	55
DISTRICT SUBTOTAL	70,152	69,464	69,713	-439
CHARTER SCHOOLS	3,200	3,100	3,352	152
DISTRICT TOTAL	73,352	72,564	73,065	-287

* Includes McKay Scholarship recipients and Home Education students

STUDENT MEMBERSHIP ANALYSIS

SOUTH AREA

SCHOOL	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	665	658	589	-76
COLUMBIA	550	555	643	93
DISCOVERY	939	942	752	-187
GEMINI	631	633	637	6
HARBOR CITY	471	486	423	-48
INDIALANTIC	779	768	750	-29
JUPITER	806	840	777	-29
LOCKMAR	787	773	840	53
MCAULIFFE	824	825	682	-142
MEADOWLANE PRIMARY	741	755	728	-13
MEADOWLANE INTERMEDIATE	540	564	892	352
OCEAN BREEZE	536	552	520	-16
PALM BAY	702	733	752	50
PORT MALABAR	715	731	704	-11
RIVIERA	575	580	574	-1
SUNRISE	846	832	875	29
TURNER	696	693	720	24
UNIVERSITY PARK	517	509	570	53
WESTSIDE	839	859	781	-58
TOTAL - ELEMENTARY	13,159	13,288	13,209	50
<u>SECONDARY</u>				
BAYSIDE	2,195	2,127	2,016	-179
CENTRAL	969	944	1,135	166
EAU GALLIE	1,694	1,585	1,691	-3
HERITAGE	932	863	1,428	496
HOOVER	438	421	492	54
JOHNSON	894	859	870	-24
MELBOURNE	1,981	1,901	1,901	-80
PALM BAY	2,108	2,024	2,039	-69
SOUTHWEST	1,352	1,304	947	-405
STONE	662	661	717	55
TOTAL - SECONDARY	13,225	12,689	13,236	11
SOUTH AREA TOTAL	26,384	25,977	26,445	61

STUDENT MEMBERSHIP ANALYSIS

CENTRAL AREA

SCHOOL	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
<u>ELEMENTARY</u>				
ANDERSEN	717	698	735	18
CAMBRIDGE	536	535	508	-28
CHALLENGER	489	486	465	-24
CREEL	759	780	925	166
CROTON	516	533	630	114
ENDEAVOUR	581	580	787	206
FAIRGLEN	732	731	710	-22
FREEDOM 7	413	404	414	1
GARDENDALE	447	435	444	-3
GOLFVIEW	630	638	686	56
LONGLEAF	705	712	739	34
MANATEE	1,018	1,042	846	-172
QUEST	849	844	827	-22
SABAL	573	569	605	32
SATURN	736	725	780	44
SHERWOOD	594	601	539	-55
STEVENSON	484	452	486	22
SUNTREE	827	841	691	-136
WEST MELBOURNE	414	410	415	1
WILLIAMS	796	807	593	-203
TOTAL - ELEMENTARY	12,796	12,823	12,825	29
<u>SECONDARY</u>				
CLEARLAKE	405	416	395	-10
COCOA	1,029	941	965	-64
EDGEWOOD	948	931	950	2
KENNEDY	712	713	711	-1
MCNAIR	471	453	511	40
ROCKLEDGE	1,204	1,157	1,161	-43
VIERA	2,026	1,983	2,042	16
WEST SHORE	967	951	955	-12
TOTAL - SECONDARY	7,762	7,545	7,690	-72

CENTRAL AREA TOTAL	20,558	20,368	20,515	-43

STUDENT MEMBERSHIP ANALYSIS

NORTH AREA

SCHOOL	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
ELEMENTARY				
APOLLO	761	733	751	-10
ATLANTIS	687	717	636	-51
AUDUBON	475	487	441	-34
CAPE VIEW	361	375	368	7
CARROLL	742	742	687	-55
COQUINA	431	443	439	8
ENTERPRISE	769	769	722	-47
HOLLAND	378	380	380	2
IMPERIAL ESTATES	653	694	651	-2
MILA	420	440	503	83
MIMS	489	472	474	-15
OAK PARK	664	658	649	-15
PINEWOOD	405	412	403	-2
RIVERVIEW	405	402	371	-34
ROOSEVELT	413	427	405	-8
SEA PARK	305	323	279	-26
SOUTH LAKE	406	390	376	-30
SURFSIDE	437	432	432	-5
TROPICAL	<u>712</u>	<u>713</u>	<u>688</u>	<u>-24</u>
TOTAL - ELEMENTARY	9,913	10,009	9,655	-258
SECONDARY				
ASTRONAUT	1,228	1,160	1,149	-79
COCOA BEACH	1,402	1,361	1,317	-85
DELAURA	667	662	621	-46
JACKSON	636	596	623	-13
JEFFERSON	673	671	673	0
MADISON	579	546	545	-34
MERRITT ISLAND	1,505	1,449	1,436	-69
SATELLITE	1,200	1,164	1,185	-15
SPACE COAST	1,833	1,737	1,763	-70
TITUSVILLE	<u>1,425</u>	<u>1,371</u>	<u>1,355</u>	<u>-70</u>
TOTAL - SECONDARY	11,148	10,717	10,667	-481

NORTH AREA TOTAL	21,061	20,726	20,322	-739
-------------------------	---------------	---------------	---------------	-------------

STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS

SCHOOL	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
1017 CENTRAL ALTERNATIVE LEARNING CTR	66	62	51	-15
1016 NORTH ALTERNATIVE LEARNING CTR	31	60	33	2
1018 SOUTH ALTERNATIVE LEARNING CTR	91	179	90	-1
7001 BREVARD VIRTUAL INSTRUCTION	41	42	225	184
1002 CENTER FOR DRUG FREE LIVING	30	29	30	0
1001 CROSSWINDS	11	9	13	2
1025 DETENTION CENTER	35	5	45	10
1028 DEVEREUX HOSPITAL	39	38	32	-7
0089 FIELDSTON PREPARATORY	71	74	64	-7
1026 HALFWAY HOUSE	30	26	30	0
1032 HORACE MANN	114	115	113	-1
1021 INFANTS AND TODDLERS	493	618	553	60
1020 OUTWARD BOUND	14	10	13	-1
1029 RIVERDALE COUNTRY DAY	116	133	115	-1
1027 SPACE COAST MARINE	33	33	35	2
TOTAL - SPECIAL CENTERS	1,215	1,433	1,442	227
*OTHER	934	960	989	55

* Includes McKay Scholarship recipients and Home Education students.

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/09	ACTUAL YEAR END 05/10	PROJECTED 10/10	OCTOBER 2009 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	125	125	135	10
EDUCATIONAL HORIZONS - W. MELB	68	68	79	11
IMAGINE SCHOOL OF W. MELBOURNE	628	589	672	44
ODYSSEY	550	526	568	18
PALM BAY ACADEMY	527	476	564	37
PALM BAY COMMUNITY - PATRIOT	646	648	645	-1
PALM BAY MUNICIPAL H/S	16	19	36	20
ROYAL PALM	195	201	202	7
SCULPTOR	445	448	451	6
NEW CHARTERS			0	0
TOTAL - CHARTER	3,200	3,100	3,352	152

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2005-06 THROUGH PROJECTED 2010-11**

PROGRAM	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 ESTIMATED	2010-11 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	#	#	#	#	#	#
VISUALLY HANDICAPPED	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	#	#	#	#	#	#
GIFTED P/T	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	#	#	#	#	#	#
SUPPORT LEVEL 1	^	^	^	^	^	^
SUPPORT LEVEL 2	^	^	^	^	^	^
SUPPORT LEVEL 3	^	^	^	^	^	^
ESE 111 SERVICES	4,761.61	4,711.51	4,709.96	4,866.45	4,821.07	4,807.28
ESE 112 SERVICES	7,162.75	7,147.36	7,128.02	7,023.05	6,993.42	6,966.30
ESE 113 SERVICES	4,553.99	4,612.91	4,667.65	4,547.23	4,480.46	4,479.17
SUPPORT LEVEL 4	833.12	786.37	720.15	703.38	724.59	703.16
SUPPORT LEVEL 5	253.07	180.78	152.98	148.28	137.65	138.82
TOTAL - EXCEPTIONAL	17,564.54	17,438.93	17,378.76	17,288.39	17,157.19	17,094.73
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1,928.69	1,984.12	2,104.85	1,922.84	1,806.30	1,835.06

PROGRAM	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 ESTIMATED	2010-11 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT						
BASIC K - 3	16,957.17	16,923.36	16,970.95	16,533.98	16,274.59	16,284.09
BASIC 4 - 8	20,723.46	20,414.80	20,057.52	19,818.59	19,742.91	19,547.69
BASIC 9 - 12	15,959.08	15,977.35	15,685.70	15,430.30	15,404.60	15,030.58
ESOL *	907.75	1,103.34	1,260.85	1,202.64	1,194.18	1,264.75
TOTAL - BASIC	54,547.46	54,418.85	53,975.02	52,985.51	52,616.28	52,127.11
GRAND TOTAL	74,040.69	73,841.90	73,458.63	72,196.74	71,579.77	71,056.90

* 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 WERE REPORTED AS BASIC PROGRAMS 111,112, AND 113 & BEGINNING 2003-04 VOCATIONAL FTE REPRESENTED ONLY GRADES 9-12, GRADES 6-8 NOW REPORTED AS BASIC

SOURCE: 2009-10 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 12, 2010
2010-11 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2010

**WEIGHTED FTE
BY PROGRAM CATEGORY
2005-06 THROUGH PROJECTED 2010-11**

PROGRAM	2010-11 WEIGHTS	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 ESTIMATED	2010-11 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
TRAINABLE MENTALLY HANDICAP'D	N/A	#	#	#	#	#	#
PHYSICALLY HANDICAPPED	N/A	#	#	#	#	#	#
PHYSICAL & OCCUP. THERAPY P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANG. P/T	N/A	#	#	#	#	#	#
SPEECH/HEARING & LANGUAGE	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
VISUALLY HANDICAPPED	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED P/T	N/A	#	#	#	#	#	#
EMOTIONALLY HANDICAPPED	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY P/T	N/A	#	#	#	#	#	#
SPECIFIC LRNG. DISABILITY	N/A	#	#	#	#	#	#
GIFTED P/T	N/A	#	#	#	#	#	#
HOSPITAL/HOMEBOUND	N/A	#	#	#	#	#	#
PROFOUNDLY HANDICAPPED	N/A	#	#	#	#	#	#
SUPPORT LEVEL 1	N/A	^	^	^	^	^	^
SUPPORT LEVEL 2	N/A	^	^	^	^	^	^
SUPPORT LEVEL 3	N/A	^	^	^	^	^	^
ESE 111 SERVICES	1.089	4,847.32	4,876.41	4,936.04	5,187.64	5,177.83	5,235.13
ESE 112 SERVICES	1.000	7,162.75	7,147.36	7,128.02	7,023.05	6,993.42	6,966.30
ESE 113 SERVICES	1.031	5,088.59	5,018.85	4,975.71	4,783.69	4,628.32	4,618.02
SUPPORT LEVEL 4	3.523	3,130.95	2,936.31	2,610.54	2,511.07	2,483.28	2,477.23
SUPPORT LEVEL 5	4.935	1,313.43	940.24	774.38	736.95	668.15	685.08
TOTAL - EXCEPTIONAL		21,523.04	20,919.16	20,424.70	20,242.39	19,951.00	19,981.76
BUSINESS & OFFICE	N/A	#	#	#	#	#	#
DISTRIBUTIVE	N/A	#	#	#	#	#	#
DIVERSIFIED	N/A	#	#	#	#	#	#
HEALTH	N/A	#	#	#	#	#	#
PUBLIC SERVICE	N/A	#	#	#	#	#	#
HOME ECONOMICS	N/A	#	#	#	#	#	#
INDUSTRIAL	N/A	#	#	#	#	#	#
EXPLORATORY	N/A	#	#	#	#	#	#
TOTAL - CAREER EDUCATION	1.035	2,300.93	2,299.60	2,355.33	2,070.90	1,896.62	1,899.29

PROGRAM	2010-11 WEIGHTS	2005-06 DOE	2006-07 DOE	2007-08 DOE	2008-09 DOE	2009-10 ESTIMATED	2010-11 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.089	17,262.40	17,515.68	17,785.56	17,625.22	17,478.91	17,733.37
BASIC 4 - 8	1.000	20,723.46	20,414.80	20,057.52	19,818.59	19,742.91	19,547.69
BASIC 9 - 12	1.031	17,762.46	17,383.36	16,720.96	16,232.68	15,912.95	15,496.53
ESOL *	1.147	1,101.05	1,406.76	1,513.02	1,345.75	1,337.23	1,450.67
TOTAL - BASIC		56,849.37	56,720.59	56,077.05	55,022.24	54,472.00	54,228.26
ADDITIONAL WFTE +		635.76	753.06	937.56	588.98	665.20	665.20
GRAND TOTAL		81,309.10	80,692.41	79,794.63	77,924.51	76,984.82	76,774.51

* 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 WERE REPORTED AS BASIC PROGRAMS 111, 112, AND 113

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

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

SOURCE: 2009-10 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 12, 2010
2010-11 COLUMN FROM DOE SECOND CALCULATION DATED JULY 16, 2010

THIS PAGE INTENTIONALLY LEFT BLANK

SPECIAL REVENUE FUND BUDGET

Special revenue funds are used to account for the financial resources of the school food and nutrition services program and most federal grant programs. Beginning in 2008-09, these financial resources include federal stimulus dollars (American Recovery and Reinvestment Act – see below).

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

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

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

AMERICAN RECOVERY & REINVESTMENT ACT BUDGET

On February 17, 2009, President Barack Obama signed the American Recovery and Reinvestment Act (ARRA) into law. The Act, intended to provide a stimulus to the nation's economy, earmarks more than \$90 billion for states to use in key education areas such as the instruction of students with disabilities, services for low-income students and the stabilization of local school district funding.

The use of each of the funding streams is subject to the fiscal and programmatic requirements of the applicable authorizing federal statutes. For example, Title I funding can be used only to benefit the students in schools designated as Title I schools, and the Individuals with Disabilities Education Act (IDEA) funds must be used to benefit eligible students with disabilities (or under certain circumstances for early intervention services). However, use of federal funds for these programs must supplement and not supplant state and local funds.

The Special Revenue Funds Budget is now presented in a more detailed manner. The first page provides the total revenue for all Special Revenue funds, including the new ARRA funds. Following that, there are separate revenue and expenditure pages for each portion of Special Revenue including the ARRA funds.

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2009-10 ADOPTED		2009-10 ACTUAL		2010-11 PROJECTED		2009-10 AMENDED VS 2010-11 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL DIRECT SOURCES								
3191 ROTC	793,409	0.61	850,886	0.76	850,886	0.70	0	0.00
3199 OTHER FEDERAL DIRECT	<u>290,606</u>	<u>0.22</u>	<u>232,497</u>	<u>0.21</u>	<u>379,947</u>	<u>0.31</u>	<u>147,450</u>	<u>63.42</u>
TOTAL FEDERAL DIRECT	1,084,015	0.84	1,083,383	0.96	1,230,833	1.01	147,450	13.61
FEDERAL THROUGH STATE SOURCES								
3201 VOCATIONAL EDUCATION	719,544	0.56	739,798	0.66	668,032	0.55	-71,766	-9.70
3227 DRUG FREE SCHOOLS	364,804	0.28	250,478	0.22	54,597	0.04	-195,881	-78.20
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	17,937,184	13.85	15,485,287	13.79	18,014,237	14.76	2,528,950	16.33
3240 TITLE I	15,954,854	12.32	14,514,889	12.93	16,651,565	13.65	2,136,676	14.72
3241 FDLRS/EAST	1,120,278	0.87	1,050,431	0.94	1,114,763	0.91	64,332	6.12
3251 ADULT EDUCATION	1,682,337	1.30	1,609,787	1.43	2,330,646	1.91	720,859	44.78
3270 TITLE V	0	0.00	-8,730	-0.01	0	0.00	8,730	-100.00
3290 TITLE II	3,826,877	2.96	3,153,872	2.81	4,239,744	3.47	1,085,872	34.43
3290 TITLE III	447,539	0.35	426,812	0.38	354,514	0.29	-72,298	-16.94
3290 CHARTER SCHOOLS	0	0.00	131,538	0.12	68,462	0.06	-63,076	0.00
3290 OTHER	<u>797,637</u>	<u>0.62</u>	<u>441,313</u>	<u>0.39</u>	<u>459,146</u>	<u>0.38</u>	<u>17,833</u>	<u>4.04</u>
TOTAL FEDERAL THROUGH STATE	42,851,054	33.09	37,795,475	33.66	43,955,706	36.02	6,160,231	16.30
STATE AND OTHER SOURCES								
3335 DIAGNOSTIC & RESOURCE	43,230	0.03	43,886	0.04	41,382	0.03	-2,504	-5.71
3390 OTHER STATE	<u>11,345</u>	<u>0.01</u>	<u>9,707</u>	<u>0.01</u>	<u>11,890</u>	<u>0.01</u>	<u>2,183</u>	<u>22.49</u>
TOTAL STATE AND OTHER	54,575	0.04	53,593	0.05	53,272	0.04	-321	-0.60
TOTAL SPECIAL REVENUE - OTHER	43,989,644	33.97	38,932,451	34.67	45,239,811	37.07	6,307,360	16.20
AMERICAN RECOVERY AND REINVESTMENT ACT								
3210 STATE STABILIZATION FUNDS K-12	24,605,444	0.00	24,552,390	0.00	23,329,701	19.12	-1,222,689	0.00
3211 STATE STABILIZATION FUNDS-WORKFORCE	194,963	0.15	194,963	0.00	0	0.00	-194,963	0.00
3230 EDUCATION FOR THE HANDICAPPED	16,631,240	12.84	6,408,378	0.00	10,978,616	9.00	4,570,238	0.00
3240 TITLE I	8,937,746	6.90	3,946,880	0.00	5,416,728	4.44	1,469,848	0.00
3269 FOOD SERVICES	156,056	0.12	155,056	0.00	0	0.00	-155,056	0.00
3290 OTHER	0	0.00	2,868,560	0.00	775,346	0.64	-2,093,214	0.00
TOTAL STIMULUS MONEY	50,525,449	39.02	38,126,227	0.00	40,500,391	33.19	2,374,164	0.00
TOTAL SPECIAL REVENUE - OTHER/STIMULUS	94,515,093	72.99	77,058,678	68.62	85,740,202	70.26	8,681,524	11.27

**SPECIAL REVENUE BUDGET
PROJECTED REVENUE**

REVENUE	2009-10 ADOPTED		2009-10 ACTUAL		2010-11 PROJECTED		2009-10 AMENDED VS 2010-11 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
<u>FOOD SERVICES REVENUE</u>	28,651,986	22.13	28,923,745	25.76	28,888,000	23.67	-35,745	-0.12
FUND BALANCE, JULY 1								
RESERVED	2,229,532	1.72	2,229,532	1.99	2,194,408	1.80	-35,124	-1.58
UNRESERVED	4,087,204	3.16	4,087,204	3.64	5,206,603	4.27	1,119,399	27.39
TOTAL FUND BALANCE	6,316,736	4.88	6,316,736	5.62	7,401,011	6.06	1,084,275	17.17
TOTAL FOOD SERVICE	34,968,722	27.01	35,240,481	31.38	36,289,011	29.74	1,048,530	2.98
GRAND TOTAL	129,483,815	100.00	112,299,159	100.00	122,029,213	100.00	9,730,054	8.66

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2009-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	287,013	0.65	252,179	0.65	252,179	0.65	252,302	0.56	123	0.05
121 TEACHER SALARY	13,214,485	30.04	14,321,546	30.04	14,321,546	36.79	14,565,755	32.20	244,209	1.71
123 SUPPLEMENTS	781,252	1.78	349,628	1.78	349,628	0.90	434,035	0.96	84,407	24.14
141 SUBSTITUTE SALARY	451,353	1.03	263,646	1.03	263,646	0.68	471,219	1.04	207,573	78.73
161 HOURLY SALARY	4,722,895	10.74	4,205,866	10.74	4,205,866	10.80	4,748,014	10.50	542,148	12.89
164 OVERTIME HOURLY SUPPORT	0	0.00	1,705	0.00	1,705	0.00	0	0	-1,705	-100.00
165 ADDITIONAL TIME WORKED	0	0.00	16,503	0.00	16,503	0.04	668	0	-15,835	-95.95
181 EAP SALARY	1,585,685	3.60	1,417,754	3.60	1,417,754	3.64	1,661,957	3.67	244,203	17.22
191 TEMPORARY SALARY	0	0.00	26,076	0.00	26,076	0.07	0	0.00	-26,076	0.00
1XX SALARIES TOTAL	21,042,723	47.84	20,854,903	47.84	20,854,903	53.57	22,133,950	48.93	1,279,047	6.13
210 RETIREMENT	1,876,410	4.27	1,873,939	4.27	1,873,939	4.81	2,039,320	4.51	165,381	8.83
220 FICA	1,464,810	3.33	1,416,257	3.33	1,416,257	3.64	1,582,830	3.50	166,573	11.76
231 LIFE INSURANCE	41,855	0.10	38,208	0.10	38,208	0.10	33,962	0.08	-4,246	-11.11
232 HOSPITALIZATION	3,295,694	7.49	2,381,007	7.49	2,381,007	6.12	3,543,611	7.83	1,162,604	48.83
236 OPTION 3	1,000	0.00	0	0.00	0	0.00	0	0.00	0	#DIV/0!
237 VISION	35,124	0.08	11,889	0.08	11,889	0.03	0	0.00	-11,889	-100.00
238 SEC 125 CREDIT	119,898	0.27	42,431	0.27	42,431	0.11	0	0.00	-42,431	-100.00
241 WORKER'S COMPENSATION	128,563	0.29	109,620	0.29	109,620	0.28	111,716	0.25	2,096	1.91
242 WORKER'S COMPENSATION - BUS DRIVERS	0	0.00	0	0.00	0	0.00	562	0.00	562	0.00
243 WORKER'S COMPENSATION - ALL OTHERS	7	0.00	1,196	0.00	1,196	0.00	21	0.00	-1,175	0.00
2XX FRINGE TOTAL	6,963,381	15.93	5,874,547	15.83	5,874,547	15.09	7,312,022	16.16	1,437,475	24.47
312 PROFESSIONAL/TECHNICAL	7,476,092	17.00	6,479,078	17.00	6,479,078	16.64	6,590,980	14.57	111,902	1.73
315 TUITION REIMBURSEMENT	55,705	0.13	50,648	0.13	50,648	0.13	56,500	0.12	5,852	11.55
317 SERVICE FEES - SOFTWARE	0	0.00	1,793	0.01	1,793	0.00	0	0.00	-1,793	-100.00
323 LIABILITY INSURANCE	4,065	0.01	1,455	0.01	1,455	0.00	2,545	0.01	1,090	0.00
331 TRAVEL - IN COUNTY	262,362	0.60	191,219	0.60	191,219	0.49	251,642	0.56	60,423	31.60
332 TRAVEL - OUT OF COUNTY	488,224	1.11	200,070	1.11	200,070	0.51	484,990	1.07	284,920	142.41
333 OUT OF STATE TRAVEL	0	0.00	95,912	0.00	95,912	0.25	79,086	0.17	-16,826	-17.54
351 REPAIR - INSTRUCTIONAL EQUIPMENT	4,989	0.01	11,913	0.01	11,913	0.03	4,781	0.01	-7,132	0.00
352 REPAIR - OTHER EQUIPMENT	1,900	0.00	736	0.00	736	0.00	1,000	0.00	264	35.87
356 MAINT & WARRANTY AGREEMENTS	100,742	0.23	98,719	0.23	98,719	0.25	101,146	0.22	2,427	2.46
360 RENTALS	46,788	0.11	8,584	0.11	8,584	0.02	54,741	0.12	46,157	537.71
364 MAINTENANCE FEES - SOFTWARE	0	0.00	3,500	0.00	3,500	0.01	4,479	0.01	979	27.97
365 SUBSCRIPTION FEES - SOFTWARE	53,365	0.12	100,147	0.12	100,147	0.26	47,968	0.11	-52,179	0.00
371 TELEPHONE - BASE	7,973	0.02	3,755	0.02	3,755	0.01	1,565	0.00	-2,190	-88.32
372 TELEPHONE - LONG DISTANCE	2,766	0.01	132	0.01	132	0.00	489	0.00	357	270.45
373 POSTAGE	53,367	0.12	11,905	0.12	11,905	0.03	27,949	0.06	16,044	134.77
374 TELEPHONE EQUIPMENT	1,826	0.00	899	0.00	899	0.00	2,401	0.01	1,502	167.07
376 PDA DATA USAGE	0	0.00	1,964	0.00	1,964	0.01	2,892	0.01	928	0.00
377 PDA VOICE/CELL	5,686	0.01	8,012	0.01	8,012	0.02	6,131	0.01	-1,881	-23.48
378 DATA COMMUNICATION SERVICES	13,150	0.03	4,004	0.03	4,004	0.01	12,996	0.03	8,992	224.58
391 PRINTING	207,003	0.47	82,375	0.47	82,375	0.21	137,366	0.30	54,991	66.76
397 ISOLATED TRANSPORTATION	20,660	0.05	18,640	0.05	18,640	0.05	17,330	0.04	-1,310	-7.03
3XX PURCHASED SERVICES TOTAL	8,806,863	20.02	7,375,460	20.02	7,375,460	18.94	7,888,977	17.44	513,517	6.96

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2008-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
450 GASOLINE	2,352	0.01	1,297	0.01	1,297	0.00	2,426	0.01	1,129	87.05
460 DIESEL	13,325	0.03	6,076	0.03	6,076	0.02	6,056	0.01	-20	-0.33
4XX ENERGY SERVICES TOTAL	15,677	0.04	7,373	0.04	7,373	0.02	8,482	0.02	1,109	15.04
511 SUPPLIES	2,466,698	5.61	1,445,777	5.61	1,445,777	3.71	2,521,020	5.57	1,075,243	74.37
516 INSTRUCT PROCESSING SUPPLIES	0	0.00	437	0.00	437	0.00	0	0.00	-437	0.00
521 TEXTBOOKS - NON-STATE ADOPTED	91,387	0.21	139,071	0.21	139,071	0.36	78,798	0.17	-60,273	-43.34
522 TEXTBOOKS - STATE ADOPTED	3,243	0.01	3,347	0.01	3,347	0.01	38,510	0.09	35,163	0.00
530 PERIODICALS	21,996	0.05	0	0.00	0	0.00	145	0.00	145	0.00
5XX SUPPLIES/MATERIALS TOTAL	2,583,024	5.87	1,588,632	5.87	1,588,632	4.08	2,638,473	5.83	1,049,841	66.08
612 LIBRARY BOOKS - EXISTING	727	0.00	15,189	0.00	15,189	0.04	37,791	0.08	22,602	148.81
621 AV MATERIALS > \$1,000	7,014	0.02	0	0.00	0	0.00	43,016	0.10	43,016	0.00
622 AV MATERIALS < \$1,000	29,453	0.07	39,677	0.07	39,677	0.10	32,154	0.07	-7,523	-18.96
635 NEW CONSTRUCTION-SURVEY TEST	1,200	0.00	0	0.00	0	0.00	0	0.00	0	0.00
641 FURN/FIX/EQUIP > \$1,000	235,362	0.54	118,827	0.54	118,827	0.31	42,364	0.09	-76,463	-64.35
642 FURN/FIX/EQUIP < \$1,000	568,909	1.29	382,746	1.29	382,746	0.98	461,402	1.02	78,656	20.55
643 COMPUTER HARDWARE > \$1,000	297,148	0.68	355,431	0.68	355,431	0.91	387,146	0.86	31,715	8.92
644 COMPUTER HARDWARE < \$1,000	202,172	0.46	429,269	0.46	429,269	1.10	418,702	0.93	-10,567	-2.46
671 SITE IMPROVEMENT - CONTRACTED	15,223	0.03	13,211	0.03	13,211	0.03	5,000	0.01	-8,211	-62.15
682 REMODEL/RENOVATE-IN HOUSE	0	0.00	824	0.00	824	0.00	0	0.00	-824	-100.00
691 COMPUTER SOFTWARE > \$750	114,999	0.26	151,990	0.26	151,990	0.39	128,862	0.28	-23,128	-15.22
692 COMPUTER SOFTWARE < \$750	161,428	0.37	246,290	0.37	246,290	0.63	231,888	0.51	-14,402	-5.86
693 LICENSE FEES - SOFTWARE	53,238	0.12	242,192	0.12	242,192	0.62	69,329	0.15	-172,863	-71.37
6XX CAPITAL OUTLAY TOTAL	1,686,873	3.83	1,995,646	3.83	1,995,646	5.13	1,857,654	4.11	-137,992	-6.91
710 REDEMPTION OF PRINCIPAL	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
720 INTEREST	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
737 DUES/FEES	69,965	0.16	108,481	0.16	108,481	0.28	116,193	0.26	7,712	7.11
738 FINGERPRINTING	0	0.00	401	0.00	401	0.00	100	0.00	-301	0.00
791 PUPIL TRANSPORTATION	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	1,319,130	3.00	110,952	3.00	110,952	0.28	1,015,883	2.25	904,931	815.61
795 MISCELLANEOUS EXPENSE	0	0.00	0	0.00	0	0.00	25	0.00	25	0.00
799 INDIRECT COST	1,336,750	3.04	1,016,056	3.04	1,016,056	2.61	1,733,542	3.83	717,486	70.61
972 RESERVES	165,458	0.38	0	0.00	0	0.00	534,510	1.18	369,052	30.13
7XX OTHER EXPENDITURES TOTAL	2,891,303	6.57	1,235,890	6.57	1,235,890	3.17	3,400,253	7.52	2,164,363	175.13
TOTAL EXPENDITURES	43,989,644	100.00	38,932,451	100.00	38,932,451	100.00	45,239,811	100.00	6,307,360	16.20

THIS PAGE INTENTIONALLY LEFT BLANK

**SPECIAL REVENUE FUND BUDGET
EXPENDITURES BY FUNCTION**

FUNCTION	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2009-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
5100 BASIC K-12	8,684,634	19.74	10,182,340	26.15	10,182,340	26.15	10,384,449	22.95	202,109	1.98
5200 EXCEPTIONAL EDUCATION	7,166,386	16.29	4,746,409	12.19	4,746,409	12.19	6,669,004	14.74	1,922,595	40.51
5300 VOCATIONAL EDUCATION	291,367	0.66	333,281	0.86	333,281	0.86	228,164	0.50	-105,117	-31.54
5400 ADULT EDUCATION	125,257	0.28	66,998	0.17	66,998	0.17	60,448	0.13	-6,550	-9.78
5500 PREKINDERGARTEN	1,970,249	4.48	1,530,165	3.93	1,530,165	3.93	1,754,783	3.88	224,618	14.68
5900 NON-FEFP	<u>5,090,884</u>	<u>11.57</u>	<u>3,168,519</u>	<u>8.14</u>	<u>3,168,519</u>	<u>8.14</u>	<u>3,871,969</u>	<u>8.56</u>	<u>703,450</u>	<u>22.20</u>
INSTRUCTIONAL TOTAL	23,328,777	53.03	20,027,712	51.44	20,027,712	51.44	22,988,817	50.77	2,941,105	14.69
6110 ATTENDANCE/SOCIAL WORK	592,572	1.35	583,158	1.50	583,158	1.50	597,132	1.32	13,974	2.40
6120 GUIDANCE	1,340,982	3.05	1,323,995	3.40	1,323,995	3.40	1,361,155	3.01	37,160	2.81
6130 HEALTH	2,583,571	5.87	2,925,839	7.52	2,925,839	7.52	2,245,797	4.96	-680,042	-23.24
6140 PSYCHOLOGICAL SERVICES	1,202,877	2.73	1,055,386	2.71	1,055,386	2.71	1,336,435	2.95	281,049	26.63
6150 PARENT INVOLVEMENT	804,613	1.83	657,157	1.69	657,157	1.69	592,850	1.31	-64,307	-9.79
6200 INSTRUCTIONAL MEDIA	0	0.00	48,899	0.13	48,899	0.13	35,791	0.08	-13,108	-26.81
6300 INSTRUCTIONAL CURRICULUM	8,051,492	18.30	7,976,092	20.49	7,976,092	20.49	8,445,256	18.67	469,164	5.88
6400 INSTRUCTIONAL STAFF TRAINING	3,684,742	8.38	2,571,875	6.61	2,571,875	6.61	3,543,267	7.83	971,392	37.77
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	0.00	4,000	0.01	4,000	0.01	367,689	0.81	363,689	0.00
INSTRUCTIONAL SUPPORT TOTAL	18,260,849	41.51	17,146,401	44.04	17,146,401	44.04	18,525,372	40.95	1,378,971	8.04
7200 GENERAL ADMINISTRATION	1,343,573	3.05	1,016,056	2.61	1,016,056	2.61	1,739,756	3.85	723,700	71.23
7300 SCHOOL ADMINISTRATION	41,412	0.09	34,545	0.09	34,545	0.09	45,922	0.10	11,377	32.93
7400 FACILITIES	0	0.00	824	0.00	824	0.00	0	0.00	-824	0.00
7700 CENTRAL SERVICES	214,347	0.49	96,480	0.25	96,480	0.25	0	0.00	-96,480	-100.00
7800 TRANSPORTATION	298,376	0.68	190,643	0.49	190,643	0.49	1,080,725	2.39	890,082	466.88
7900 UTILITY/CUSTODIAN	23,263	0.05	18,524	0.05	18,524	0.05	26,473	0.06	7,949	42.91
8110 TRANSPORTATION MAINTENANCE	0	0.00	165	0.00	165	0.00	553	0.00	388	235.15
9100 COMMUNITY SERVICES	479,047	1.09	401,101	1.03	401,101	1.03	852,193	1.88	451,092	112.46
9200 DEBT SERVICE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
9400 PROJECT RESERVES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
GENERAL SUPPORT TOTAL	2,400,018	5.46	1,758,338	4.52	1,758,338	4.52	3,745,622	8.28	1,987,284	113.02
TOTAL EXPENDITURES	43,989,644	100.00	38,932,451	100.00	38,932,451	100.00	45,239,811	100.00	6,307,360	16.20

**AMERICAN RECOVERY AND REINVESTMENT ACT
PROJECTED REVENUE**

REVENUE	2009-10 AOPTED		2009-10 ACTUAL		2010-11 PROJECTED		2009-10 AMENDED VS 2010-11 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
FEDERAL SOURCES								
3210 STATE STABILIZATION FUNDS K-12	24,605,444	48.70	24,552,390	64.40	23,329,701	57.60	-1,222,689	-4.98
3211 STATE STABILIZATION FUNDS-WORKFORCE	194,963	0.39	194,963	0.51	0	0.00	-194,963	-100.00
3212 STATE STABILIZATION FUNDS-VPK	0	0.00	0	0.00	0	0.00	0	0.00
3230 INDIVIDUALS WITH DISABILITIES EDUCATION ACT	16,631,240	32.92	6,408,378	16.81	10,978,616	27.11	4,570,238	71.32
3240 TITLE I	8,937,746	17.69	3,946,880	10.35	5,416,728	13.37	1,469,848	37.24
3269 FOOD SERVICES	156,056	0.31	155,056	0.41	0	0.00	-155,056	-100.00
3290 OTHER	0	0.00	2,868,560	7.52	775,346	1.91	-2,093,214	-72.97
TOTAL FEDERAL THROUGH STATE (ARRA)	50,525,449	100.00	38,126,227	100.00	40,500,391	100.00	2,374,164	6.23
TOTAL AMERICAN RECOVERY AND REINVESTMENT ACT	50,525,449	100.00	38,126,227	100.00	40,500,391	100.00	2,374,164	6.23

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

OBJECT	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2009-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATIVE SALARY	0	0.00	50,587	0.00	50,587	0.13	120,000	0.30	69,413	137.22
121 TEACHER SALARY	25,459,237	50.39	24,049,478	50.39	24,049,478	63.08	22,055,659	54.46	-1,993,819	-8.29
123 SUPPLEMENTS	0	0.00	291,327	0.00	291,327	0.76	12,376	0.03	-278,951	-95.75
141 SUBSTITUTE SALARY	332,500	0.66	100,174	0.66	100,174	0.26	323,367	0.80	223,193	222.81
161 HOURLY SALARY	241,560	0.48	137,070	0.48	137,070	0.36	576,565	1.42	439,495	320.64
165 ADDITIONAL TIME WORKED	0	0.00	96	0.00	96	0.00	0	0.00	-96	-100.00
181 EAP SALARY	584,000	1.16	77,032	1.16	77,032	0.20	355,718	0.88	278,686	361.78
1XX SALARIES TOTAL	26,617,297	52.68	24,705,764	52.68	24,705,764	64.80	23,443,685	57.89	-1,262,079	-5.11
210 RETIREMENT	2,586,852	5.12	2,158,330	5.12	2,158,330	5.66	2,591,244	6.40	432,914	20.06
220 FICA	1,941,576	3.84	1,800,381	3.84	1,800,381	4.72	1,736,052	4.29	-64,329	-3.57
231 LIFE INSURANCE	57,588	0.11	45,163	0.11	45,163	0.12	37,497	0.09	-7,666	-16.97
232 HOSPITALIZATION	4,060,050	8.04	2,483,852	8.04	2,483,852	6.51	3,831,284	9.46	1,347,432	54.25
237 VISION	34,843	0.07	10,947	0.07	10,947	0.03	0	0.00	-10,947	-100.00
238 SEC 125 CREDIT	129,050	0.26	38,567	0.26	38,567	0.10	0	0.00	-38,567	-100.00
241 WORKER'S COMPENSATION	146,982	0.32	127,181	0.32	127,181	0.28	112,133	0.25	-15,048	1.91
243 WORKER'S COMPENSATION	7	0.00	4	0.00	4	0.00	0	0.00	-4	0.00
2XX FRINGE TOTAL	8,956,928	17.73	6,664,425	17.73	6,664,425	17.48	8,308,210	20.51	1,643,785	24.67
312 PROFESSIONAL/TECHNICAL	1,813,436	3.59	965,009	3.59	965,009	2.53	1,710,855	4.22	745,846	77.29
331 TRAVEL - IN COUNTY	51,894	0.10	7,825	0.10	7,825	0.02	45,755	0.11	37,930	484.73
332 TRAVEL - OUT OF COUNTY	129,200	0.26	78,132	0.26	78,132	0.20	309,634	0.76	231,502	296.30
333 OUT OF STATE TRAVEL	0	0.00	33,505	0.00	33,505	0.09	35,124	0.09	1,619	4.83
356 MAINT & WARRANTY AGREEMENTS	5,000	0.01	2,507	0.01	2,507	0.01	22,493	0.06	19,986	797.21
360 RENTALS	40,000	0.08	5,053	0.08	5,053	0.01	54,947	0.14	49,894	987.41
364 MAINTENANCE FEES - SOFTWARE	1,000	0.00	479	0.00	479	0.00	521	0.00	42	8.77
365 SUBSCRIPTION FEES - SOFTWARE	159,999	0.32	160,048	0.32	160,048	0.42	44,073	0.11	-115,975	0.00
373 POSTAGE	24,680	0.05	3,781	0.05	3,781	0.01	0	0.00	-3,781	-100.00
374 TELEPHONE EQUIPMENT	0	0.00	1,500	0.00	1,500	0.00	600	0.00	-900	-60.00
376 PDA DATA USAGE	0	0.00	66	0.00	66	0.00	194	0.00	128	0.00
391 PRINTING	24,000	0.05	7,279	0.05	7,279	0.02	11,770	0.03	4,491	61.70
397 ISOLATED TRANSPORTATION	3,000	0.01	5,094	0.01	5,094	0.01	0	0.00	-5,094	-100.00
3XX PURCHASED SERVICES TOTAL	2,252,209	4.46	1,270,850	4.46	1,270,850	3.33	2,236,094	5.52	965,244	75.95
511 SUPPLIES	2,192,404	4.34	2,163,945	4.34	2,163,945	5.68	1,293,315	3.19	-870,630	-40.23
521 TEXTBOOKS - NON-STATE ADOPTED	25,000	0.05	80,116	0.05	80,116	0.21	9,529	0.02	-70,587	-88.11
522 TEXTBOOKS - STATE ADOPTED	0	0.00	32,967	0.00	32,967	0.09	216,012	0.53	183,045	0.00
5XX SUPPLIES/MATERIALS TOTAL	2,217,404	4.39	2,277,028	4.39	2,277,028	5.97	1,518,856	3.75	-758,172	-33.30

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

OBJECT	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2009-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
612 LIBRARY BOOKS - EXISTING	0	0.00	0	0.00	0	0.00	15,000	0.04	15,000	0.00
621 AV MATERIALS > \$1,000	10,000	0.02	0	0.02	0	0.00	0	0.00	0	0.00
622 AV MATERIALS < \$1,000	90,000	0.18	74,374	0.18	74,374	0.20	625	0.00	-73,749	-99.16
641 FURN/FIXT/EQUIP > \$1,000	33,138	0.07	88,752	0.07	88,752	0.23	109,275	0.27	20,523	23.12
642 FURN/FIXT/EQUIP < \$1,000	1,361,582	2.69	309,521	2.69	309,521	0.81	616,893	1.52	307,372	99.31
643 COMPUTER HARDWARE > \$1,000	30,000	0.06	249,737	0.06	249,737	0.66	403,834	1.00	154,097	61.70
644 COMPUTER HARDWARE < \$1,000	36,000	0.07	184,121	0.07	184,121	0.48	261,294	0.65	77,173	41.91
652 OTHER VEHICLES	25,000	0.05	18,814	0.05	18,814	0.05	0	0.00	-18,814	-100.00
671 SITE IMPROVEMENT-CONTRACTD	0	0.33	93,066	0.33	93,066	0.00	666,934	0.00	573,868	-100.00
681 REMODEL - CONTRACTED	147,652	0.29	171,838	0.29	171,838	0.45	0	0.00	-171,838	-100.00
691 COMPUTER SOFTWARE > \$750	22,000	0.04	135,031	0.04	135,031	0.35	16,287	0.04	-118,744	-87.94
692 COMPUTER SOFTWARE < \$750	650,000	1.29	106,783	1.29	106,783	0.28	233,630	0.58	126,847	118.79
693 LICENSE FEES - SOFTWARE	36,000	0.07	405,007	0.07	405,007	1.06	378,181	0.93	-26,826	-6.62
6XX CAPITAL OUTLAY TOTAL	2,441,372	4.83	1,837,044	4.83	1,837,044	4.82	2,701,953	6.67	864,909	47.08
737 DUES/FEES	230,800	0.46	24,843	0.46	24,843	0.07	68,743	0.17	43,900	176.71
794 FIELD TRIPS	455,585	0.90	79,277	0.90	79,277	0.21	234,835	0.58	155,558	196.22
799 INDIRECT COST	2,080,656	4.12	1,266,996	4.12	1,266,996	3.32	1,988,015	4.91	721,019	56.91
972 RESERVES	5,273,198	10.44	0	10.44	0	0.00	0	0.00	0	0.00
7XX OTHER EXPENDITURES TOTAL	8,040,239	15.91	1,371,116	15.91	1,371,116	3.60	2,291,593	5.66	920,477	67.13
TOTAL EXPENDITURES	50,525,449	100.00	38,126,227	100.00	38,126,227	100.00	40,500,391	100.00	2,374,164	6.23

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

FUNCTION	2009-10 ADOPTED		2009-10 ACTUAL		2009-10 AMENDED		2010-11 TENTATIVE		2009-10 AMENDED VS 2010-11 TENTATIVE	
	BUDGET	% OF TOTAL	EXPENDITURES	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
5100 BASIC K-12	29,373,582	58.14	23,768,028	62.34	23,768,028	62.34	25,427,569	62.78	1,659,541	6.98
5200 EXCEPTIONAL EDUCATION	9,935,660	19.66	6,212,896	16.30	6,212,896	16.30	5,416,641	13.37	-796,255	-12.82
5300 VOCATIONAL EDUCATION	0	0.00	1,265,524	3.32	1,265,524	3.32	0	0.00	-1,265,524	-100.00
5400 ADULT EDUCATION	186,743	0.37	187,410	0.49	187,410	0.49	0	0.00	-187,410	-100.00
5500 PREKINDERGARTEN	0	0.00	12,317	0.03	12,317	0.03	1,479,168	3.65	1,466,851	11909.16
5900 NON-FEFP	1,312,756	2.60	601,235	1.58	601,235	1.58	306,457	0.76	-294,778	-49.03
INSTRUCTIONAL TOTAL	40,808,741	80.77	32,047,410	84.06	32,047,410	84.06	32,629,835	80.57	582,425	1.82
6110 ATTENDANCE/SOCIAL WORK	30,822	0.06	22,218	0.06	22,218	0.06	5,581	0.01	-16,637	-74.88
6120 GUIDANCE	705,000	1.40	398,906	1.05	398,906	1.05	540,311	1.33	141,405	35.45
6130 HEALTH	2,500	0.00	0	0.00	0	0.00	161,048	0.40	161,048	0.00
6140 PSYCHOLOGICAL SERVICES	605,000	1.20	146,391	0.38	146,391	0.38	337,609	0.83	191,218	130.62
6150 PARENT INVOLVEMENT	80,000	0.16	64,858	0.17	64,858	0.17	89,090	0.22	24,232	37.36
6200 INSTRUCTIONAL MEDIA	0	0.00	94,406	0.25	94,406	0.25	15,000	0.04	-79,406	-84.11
6300 INSTRUCTIONAL CURRICULUM	4,031,960	7.98	2,397,294	6.29	2,397,294	6.29	2,149,705	5.31	-247,589	-10.33
6400 INSTRUCTIONAL STAFF TRAINING	1,536,035	3.04	1,197,019	3.14	1,197,019	3.14	1,691,261	4.18	494,242	41.29
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	0.00	8,209	0.02	8,209	0.02	0	0.00	-8,209	0.00
INSTRUCTIONAL SUPPORT TOTAL	6,991,317	13.84	4,329,301	11.36	4,329,301	11.36	4,989,605	12.32	660,304	15.25
7200 GENERAL ADMINISTRATION	2,080,656	4.12	1,266,996	3.32	1,266,996	3.32	1,988,017	4.91	721,021	56.91
7300 SCHOOL ADMINISTRATION	0	0.00	59,894	0.16	59,894	0.16	0	0.00	-59,894	-100.00
7400 FACILITIES	156,056	0.31	117,252	0.31	117,252	0.31	666,934	1.65	549,682	0.00
7600 FOOD SERVICES	0	0.00	200,051	0.52	200,051	0.52	0	0.00	-200,051	-100.00
7800 TRANSPORTATION	488,679	0.97	103,185	0.27	103,185	0.27	225,078	0.56	121,893	118.13
7900 UTILITY/CUSTODIAN	0	0.00	2,138	0.01	2,138	0.01	922	0.00	-1,216	-56.88
GENERAL SUPPORT TOTAL	2,725,391	5.39	1,749,516	4.59	1,749,516	4.59	2,880,951	7.11	1,131,435	64.67
TOTAL EXPENDITURES	50,525,449	100.00	38,126,227	100.00	38,126,227	100.00	40,500,391	100.00	2,374,164	6.23

**FOOD AND NUTRITION SERVICES BUDGET
PROJECTED REVENUE**

REVENUE	2009-10		2009-10		2010-11		2009-10 ACTUAL VS 2010-11 PROJECTED	
	ADOPTED REVENUE	% of TOTAL	ACTUAL REVENUE	% of TOTAL	PROJECTED REVENUE	% of TOTAL	AMOUNT	%
FEDERAL THROUGH STATE SOURCES								
3261 FEDERAL LUNCH REIMBURSEMENT	8,913,096	25.49	10,070,761	28.58	10,150,000	27.97	79,239	0.79
3262 FEDERAL BREAKFAST REIMBURSEMENT	3,791,553	10.84	3,929,687	11.15	3,950,000	10.88	20,313	0.52
3263 AFTER SCHOOL SNACK REIMBURSEMENT	60,000	0.17	111,257	0.32	120,000	0.33	8,743	7.86
3265 FEDERAL COMMODITY	1,216,292	3.48	1,584,065	4.50	1,500,000	4.13	-84,065	-5.31
3267 SUMMER FEEDING	176,516	0.50	49,039	0.14	45,000	0.12	-4,039	-8.24
3268 FRESH FRUIT & VEGETABLE PROGRAM	41,000	0.12	41,356	0.12	36,000	0.10	-5,356	-12.95
TOTAL FEDERAL THROUGH STATE	14,198,456	40.60	15,786,166	44.80	15,801,000	43.54	14,834	0.09
STATE SOURCES								
3337 STATE SUPPLEMENT - BREAKFAST	234,000	0.67	228,466	0.65	225,000	0.62	-3,466	-1.52
3338 STATE SUPPLEMENT - LUNCH	183,800	0.53	181,606	0.52	180,000	0.50	-1,606	-0.88
3399 OTHER MISC STATE REVENUE	3,500	0.01	5,385	0.02	5,000	0.01	-385	-7.15
TOTAL STATE	421,300	1.20	415,457	1.18	410,000	1.13	-5,457	-1.31
LOCAL SOURCES								
3436 INTEREST	22,000	0.06	625	0.00	1,000	0.00	375	59.99
3451 FOOD SALES TYPE A	4,932,436	14.11	4,186,248	11.88	4,250,000	11.71	63,752	1.52
3452 PUPIL BREAKFAST	200	0.00	0	0.00	0	0.00	0	0.00
3453 FOOD SALES ADULT	611,199	1.75	563,967	1.60	550,000	1.52	-13,967	-2.48
3454 STUDENT A LA CARTE	8,119,213	23.22	7,326,889	20.79	7,400,000	20.39	73,111	1.00
3455 FOOD SALES ADULT A LA CARTE	194,976	0.56	370,560	1.05	350,000	0.96	-20,560	-5.55
3456 OTHER FOOD SALES	54,206	0.16	60,081	0.17	55,000	0.15	-5,081	-8.46
3457 FOOD SERVICE - CHILD CARE	90,000	0.26	206,009	0.58	66,000	0.18	-140,009	-67.96
3458 OTHER COMMISSIONS	3,000	0.01	7,081	0.02	4,000	0.01	-3,081	-43.51
3490 MISCELLANEOUS LOCAL SOURCES	5,000	0.01	662	0.00	1,000	0.00	338	51.15
TOTAL LOCAL	14,032,230	40.13	12,722,122	36.10	12,677,000	34.93	-45,122	-0.35
TOTAL REVENUE	28,651,986	81.94	28,923,745	82.08	28,888,000	79.61	-35,745	-0.12
FUND BALANCE, JULY 1 RESERVED	2,229,532	6.38	2,229,532	6.33	2,194,408	6.05	-35,124	-1.58
UNRESERVED	4,087,204	11.69	4,087,204	11.60	5,206,603	14.35	1,119,399	27.39
TOTAL FUND BALANCE	6,316,736	18.06	6,316,736	17.92	7,401,011	20.39	1,084,275	17.17
GRAND TOTAL	34,968,722	100.00	35,240,481	100.00	36,289,011	100.00	1,048,530	2.98

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

OBJECT	2009-10		2009-10		2010-11		2009-10 ACTUAL VS	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	2010-11 AMOUNT	TENTATIVE %
111 ADMINISTRATIVE SALARY	81,328	0.23	81,328	0.23	81,328	0.22	0	0.00
161 HOURLY SALARY	8,057,652	23.04	7,658,293	21.73	7,780,000	21.44	121,707	1.59
164 Overtime Hourly Support	0	0.00	4,170	0.01	0	0.00	-4,170	-100.00
165 Additional Time Worked	0	0.00	103,286	0.29	65,000	0.18	-38,286	-37.07
181 E-A-P SALARY	557,001	1.59	562,767	1.60	605,195	1.67	42,428	7.54
1XX SALARIES TOTAL	8,695,981	24.87	8,409,844	23.86	8,531,523	23.51	121,679	1.45
210 RETIREMENT	858,233	2.45	831,679	2.36	925,670	2.55	93,991	11.30
220 FICA	641,167	1.83	613,940	1.74	652,662	1.80	38,722	6.31
231 LIFE INSURANCE	12,114	0.03	11,619	0.03	18,428	0.05	6,809	58.61
232 HOSPITALIZATION	1,346,899	3.85	1,296,977	3.68	1,303,269	3.59	6,292	0.49
237 VISION	14,974	0.04	6,490	0.02	0	0.00	-6,490	-100.00
238 SEC 125 CREDIT	53,032	0.15	23,186	0.07	0	0.00	-23,186	-100.00
241 WORKER'S COMPENSATION I	4,895	0.01	5,162	0.01	5,250	0.01	88	1.70
244 WORKER'S COMPENSATION IV	347,970	1.00	333,829	0.95	341,000	0.94	7,171	2.15
2XX FRINGE TOTAL	3,279,284	9.38	3,122,883	8.86	3,246,279	8.95	123,396	3.95
312 PROFESSIONAL & TECHNICAL	750,000	2.14	889,600	2.52	950,000	2.62	60,400	6.79
331 TRAVEL - IN COUNTY	60,000	0.17	66,515	0.19	70,000	0.19	3,485	5.24
332 TRAVEL - OUT OF COUNTY	5,500	0.02	4,681	0.01	5,500	0.02	819	17.49
362 REPAIR - OTHER EQUIPMENT	6,000	0.02	68	0.00	3,000	0.01	2,932	4311.76
355 REPAIR - GENERAL MAINTENANCE	10,000	0.03	4,246	0.01	8,000	0.02	3,755	88.43
356 MAINT & WARRANTY AGREEMENTS	125,000	0.36	83,707	0.24	90,000	0.25	6,293	7.52
360 RENTALS	10,000	0.03	4,562	0.01	5,500	0.02	938	20.56
374 TELEPHONE EQUIPMENT	0	0.00	75	0.00	0	0.00	-75	-100.00
376 PDA DATA USAGE	0	0.00	55	0.00	0	0.00	-55	-100.00
391 PRINTING	17,500	0.05	15,919	0.05	18,500	0.05	2,581	16.21
392 CONTRACTED FOOD SERVICES	125,000	0.36	82,810	0.23	110,000	0.30	27,190	32.83
3XX PURCHASED SERVICES TOTAL	1,109,000	3.17	1,152,238	3.27	1,260,500	3.47	108,262	9.40
410 NATURAL GAS	165,000	0.47	137,885	0.39	145,000	0.40	7,115	5.16
420 BOTTLED GAS	140,000	0.40	157,698	0.45	165,000	0.45	7,302	4.63
430 ELECTRICITY	432,250	1.24	387,954	1.10	395,000	1.09	7,046	1.82
460 DIESEL	9,000	0.03	6,824	0.02	8,000	0.02	1,176	17.24
4XX ENERGY SERVICES TOTAL	746,250	2.13	690,360	1.96	713,000	1.96	22,640	3.28

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

OBJECT	2009-10		2009-10		2010-11		2009-10 ACTUAL VS	
	ADOPTED BUDGET	% of TOTAL	ACTUAL EXPENDITURES	% of TOTAL	TENTATIVE BUDGET	% of TOTAL	2010-11 AMOUNT	TENTATIVE %
511 SUPPLIES	1,012,750	2.90	997,462	2.83	1,150,000	3.17	152,538	15.29
571 FOOD	10,165,172	29.07	10,269,475	29.14	10,600,000	29.21	330,525	3.22
591 WARES REPLACEMENT	18,000	0.05	45,632	0.13	45,000	0.12	-632	-1.38
592 COMMODITY USAGE	1,500,000	4.29	1,383,117	3.92	1,500,000	4.13	116,883	8.45
594 UNIFORMS	85,000	0.24	64,023	0.18	65,000	0.18	977	1.53
5XX SUPPLIES/MATERIALS TOTAL	12,780,922	36.55	12,759,708	36.21	13,360,000	36.82	600,292	4.70
641 FURN/FIXT/EQUIP > \$1,000	1,025,000	2.93	470,791	1.34	600,000	1.65	129,209	27.45
642 FURN/FIXT/EQUIP < \$1,000	110,000	0.31	62,174	0.18	75,000	0.21	12,826	20.63
643 COMPUTER HARDWARE > \$1,000	75,000	0.21	54,075	0.15	230,000	0.63	175,925	325.34
644 COMPUTER HARDWARE < \$1,000	8,000	0.02	136,125	0.39	100,000	0.28	-36,125	-26.54
681 REMODELING/RENOVATION - CONTRACTED	875,000	2.50	206,313	0.59	350,000	0.96	143,687	69.65
684 REMODELING/RENOVATION - PROF FEES	0	0.00	618	0.00	1,000	0.00	383	61.94
691 COMPUTER SOFTWARE > \$1,000	9,000	0.03	26,035	0.07	30,000	0.08	3,965	15.23
692 COMPUTER SOFTWARE < \$1,000	8,000	0.02	4,468	0.01	7,500	0.02	3,032	67.85
693 LICENSE FEE - SOFTWARE	0	0.00	99	0.00	25,000	0.07	24,901	25.127
6XX CAPITAL OUTLAY TOTAL	2,110,000	6.03	960,698	2.73	1,418,500	3.91	457,802	47.65
737 DUES/FEES	22,000	0.06	22,694	0.06	24,000	0.07	1,306	5.76
739 BANK CHARGES	245,000	0.70	204,761	0.58	235,000	0.65	30,239	14.77
795 MISCELLANEOUS CHARGES	1,000	0.00	339	0.00	1,000	0.00	662	195.42
796 UNCOLLECTED ACCOUNTS	4,500	0.01	3,452	0.01	4,500	0.01	1,048	30.35
799 FEDERAL INDIRECT COST	590,916	1.69	512,494	1.45	749,977	2.07	237,483	46.34
7XX OTHER EXPENDITURES TOTAL	863,416	2.47	743,740	2.11	1,014,477	3.43	270,737	36.40
TOTAL EXPENDITURES	29,584,853	84.60	27,839,470	79.00	29,544,279	81.41	1,704,809	6.12
FUND BALANCE, JUNE 30 RESERVED	2,526,542	7.23	2,194,408	6.23	2,200,000	6.06	5,592	0.25
UNRESERVED	2,857,327	8.17	5,206,603	14.77	4,544,732	12.52	-661,871	-12.71
TOTAL FUND BALANCE, JUNE 30	5,383,869	15.40	7,401,011	21.00	6,744,732	18.59	-656,279	-8.87
GRAND TOTAL	34,968,722	100.00	35,240,481	100.00	36,289,011	100.00	1,048,530	2.98

DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Certificates of Participation

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

**DEBT SERVICE BUDGET
PROJECTED REVENUE**

REVENUE	2009-10 ADOPTED		2009-10 AMENDED		2010-11 PROJECTED		2009-10 AMENDED VS. 2010-11 PROJECTED	
	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	AMOUNT	%
STATE SOURCES								
CO & DS WITHHELD FOR SBE BONDS	2,550,000	5.65	2,372,366	5.16	2,418,000	5.35	45,634	1.92
LOCAL SOURCES								
INVESTMENT REVENUE - (COPs)	38,000	0.08	1,383	0.00	57,732	0.13	56,349	4074.40
TOTAL REVENUE	2,588,000	5.74	2,373,749	5.16	2,475,732	5.48	101,983	4.30
OTHER FINANCING SOURCES								
TRANSFERS FROM CAPITAL PROJECTS FUNDS - (COPs)	38,501,414	85.36	38,142,433	82.98	38,501,000	85.19	358,567	0.94
TRANSFERS FROM CAPITAL PROJECTS FUNDS - (CO&DS)			881,503				-881,503	-100.00
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	41,089,414	91.10	41,397,685	90.06	40,976,732	90.67	460,550	1.11
FUND BALANCES, JULY 1								
RESERVED FOR DEBT SERVICE	4,013,009	8.90	4,570,318	9.94	4,217,944	9.33	-352,374	-7.71
UNRESERVED FUND BALANCE	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,102,423	100.00	45,968,003	100.00	45,194,676	100.00	-773,327	-1.68

**DEBT SERVICE BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2009-10 ADOPTED		2009-10 AMENDED		2010-11 PROJECTED		2009-10 AMENDED VS. 2010-11 PRELIMINARY	
	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	BUDGET	% OF TOTAL	AMOUNT	%
DEBT SERVICE								
Redemption of Principal								
SBE Bonds	2,750,000	6.10	1,675,000	3.64	1,755,000	3.88	80,000	4.78
COPs	11,360,000	25.19	12,445,000	27.07	12,995,000	28.75	550,000	4.42
Payments to Ref Bond Escrow Agent			874,238					
SBE Bonds								
COPs								
Interest								
SBE Bonds	224,163	0.50	737,741	1.60	661,264	1.46	-76,477	-10.37
COPs	26,482,251	58.72	25,956,414	56.47	25,484,693	56.39	-471,721	-1.82
Fees								
SBE Bonds	48,000	0.11	8,941	0.02	62,000	0.14	53,059	593.43
COPs	100,000	0.22	52,725	0.11	61,029	0.14	8,304	15.75
TOTAL EXPENDITURES	40,964,414	90.83	41,750,059	90.82	41,018,986	90.76	-731,073	-1.75
FUND BALANCES, JUNE 30								
Reserved for Debt Service	4,138,009	9.17	4,217,944	9.18	4,175,690	9.24	-42,254	-1.00
Unreserved Fund Balance	0	0.00	0	0.00	0	0.00	0	0.00
GRAND TOTAL	45,102,423	100.00	45,968,003	100.00	45,194,676	100.00	-773,327	-1.68

CAPITAL PROJECTS FUND BUDGET

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

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

Ad valorem taxes on real and personal property within the District are assessed to provide revenue for capital projects funding. In the past, the Board had been authorized by the state to levy up to 2.000 mills annually for capital outlay needs; however, for 2008-09 the legislature capped the amount at 1.750 mills requiring that the 0.25 mills be levied for use in the operating fund. In 2009-10 the legislature again allowed for a reduction in the capital millage, down to 1.50 mills, designating the additional reduction of 0.25 mills optional for use in the operating fund.

Impact fees are allocated based upon new residential development. These funds can be utilized for new or expanded public education facilities and equipment that will benefit the residents of the benefit district in which the funds were collected. Impact Fees can also be used for Debt Service per the interlocal agreement with Brevard County.

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
PROJECTED REVENUE**

REVENUES	2009-10 ADOPTED REVENUE	2009-10 AMENDED REVENUE	%	2010-11 PROJECTED REVENUE	%	2009-10 AMENDED VS. 2010-11 PRELIMINARY	
						AMOUNT	%
STATE SOURCES							
PECO - MAINTENANCE	1,495,191	1,495,191	0.71	4,173,040	2.69	2,677,849	179.10
CO & DS DISTRIBUTED TO DISTRICT	320,000	370,524	0.18	320,000	0.21	-50,524	-13.64
INTEREST - CO & DS	36,000	31,348	0.01	40,000	0.03	8,652	27.60
OTHER STATE	100,000	151,138	0.07	0	0.00	-151,138	-100.00
TOTAL STATE	1,951,191	2,048,201	0.97	4,533,040	2.93	2,484,839	121.32
LOCAL SOURCES							
SCHOOL CAPITAL OUTLAY TAX ¹	52,523,866	53,885,513	25.47	46,282,821	29.89	-7,602,692	-14.11
SCHOOL CAPITAL OUTLAY TAX ²	0	0	0.00	487,188	0.31	487,188	0.00
INTEREST ON INVESTMENTS	2,000,000	156,565	0.07	500,000	0.32	343,435	219.36
IMPACT FEES	0	8,433,555	3.99	4,000,000	2.58	-4,433,555	-52.57
SALE OF PROPERTY	100,000	157,480	0.07	0	0.00	-157,480	-100.00
MISCELLANEOUS LOCAL	60,000	1,469,746	0.69	0	0.00	-1,469,746	-100.00
TOTAL LOCAL	54,683,866	64,102,859	30.30	51,270,009	33.11	-12,832,850	-20.02
OTHER FINANCING SOURCES							
PROCEEDS FROM ISSUANCE OF RANS	29,000,000	29,348,905	13.87	18,000,000	11.62	-11,348,905	-38.67
TOTAL OTHER FINANCING SOURCES	29,000,000	29,348,905	13.87	18,000,000	11.62	-11,348,905	-38.67
TOTAL REVENUE AND OTHER FINANCING SOURCES	85,635,057	95,499,965	45.15	73,803,049	47.66	-21,696,916	-22.72
FUND BALANCE - JULY 1							
RESERVED FOR ENCUMBRANCES	25,445,597	25,445,597	12.03	6,759,973	4.37	-18,685,624	-73.43
RESERVED FOR CAPITAL PROJECTS	23,094,725	23,094,725	10.92	45,729,338	29.53	22,634,613	98.01
RESERVED FOR DEBT SERVICE	19,455,000	19,455,000	9.20	11,433,000	7.38	-8,022,000	-41.23
RESERVED IMPACT FEES PROJECTS	42,722,733	42,722,733	20.20	5,290,114	3.42	-37,432,619	-87.62
RESERVED FUND BALANCE	5,316,284	5,316,284	2.51	11,849,385	7.65	6,533,101	122.89
TOTAL FUND BALANCE - JULY 1	116,034,339	116,034,339	54.85	81,061,810	52.34	-34,972,529	-30.14
GRAND TOTAL	201,669,396	211,534,304	100.00	154,864,859	100.00	-56,669,445	-26.79

¹ PROJECTED @ 95%

² PROJECTED @ 1%

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2010	2010-11 APPROPRIATIONS	2010-11 TENTATIVE BUDGET		2010-11 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2011
				% OF TOTAL		% OF TOTAL	
RESERVED FOR:							
7 YR PLAN PRECONST TASK	16,904	0	16,904	0.01	14,368	0.02	2,536
ADA PROJECTS	55,634	250,000	305,634	0.20	259,789	0.28	45,845
CHILLER CTSI REPLACEMENT	748,766	0	748,766	0.48	636,451	0.68	112,315
CHS - ADD/REM/INFRA UPGRADES	281,450	0	281,450	0.18	239,233	0.25	42,217
COCOA HIGH RE-ROOFING	201,555	0	201,555	0.13	171,322	0.18	30,233
CUSTODIAL EQUIPMENT	3,324	0	3,324	0.00	2,825	0.00	499
DIGITAL VIDEO CAMERAS	24,533	0	24,533	0.02	20,853	0.02	3,680
EDUCATIONAL TECHNOLOGY - EQUIPMENT	158,020	0	158,020	0.10	134,317	0.14	23,703
EDGEWOOD JR/SR HIGH IMPROVE	162,946	0	162,946	0.11	138,504	0.15	24,442
EGHS - ADDITIONS/RENEWAL/TECH	750,751	0	750,751	0.48	638,138	0.68	112,613
ELECTRONIC REPLACE - QZAB	127,576	0	127,576	0.08	108,440	0.12	19,136
EMERGENCY PREPAREDNESS	5,412	0	5,412	0.00	4,600	0.00	812
ENERGY CONSERVATION - FACILITIES	672,842	0	672,842	0.43	571,916	0.61	100,926
ENERGY CONSERVATION - MAINTENANCE	1,006	0	1,006	0.00	855	0.00	151
ENTERPRISE ES - HVAC OVERFEED	4,345	0	4,345	0.00	3,693	0.00	652
ESF SITE IMPROVEMENT	19,800	0	19,800	0.01	16,830	0.02	2,970
ET WORKSTATION UPGRADE	464,985	0	464,985	0.30	395,237	0.42	69,748
ET REPAIR AT FAILURE	500,000	0	500,000	0.32	425,000	0.45	75,000
FAST TEAMS	2,190	0	2,190	0.00	1,862	0.00	328
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	229,207	0	229,207	0.15	194,826	0.21	34,381
FOREIGN LANGUAGE LABS	68,457	0	68,457	0.04	58,188	0.06	10,269
GROWTH MANAGEMENT	24,745	0	24,745	0.02	21,033	0.02	3,712
HEALTH & SAFETY - VARIOUS	876	0	876	0.00	745	0.00	131
HERITAGE HIGH SCHOOL	2,679,598	0	2,679,598	1.73	2,277,658	2.43	401,940
HOLLAND ENTRANCE/EXIT ROAD	173,302	0	173,302	0.11	147,307	0.16	25,995
HS ADDS/RENEW/TECH	1,896,026	0	1,896,026	1.22	1,611,622	1.72	284,404
HVAC CO&DS PROJECTS	0	360,000	360,000	0.23	306,000	0.33	54,000
HVAC - PROJECTS	198,594	0	198,594	0.13	168,805	0.18	29,789
HVAC CONTROLS UPGRADES	54,600	0	54,600	0.04	46,410	0.05	8,190
HVAC- PREVENTITIVE MAINTENANCE	13,021	0	13,021	0.01	11,068	0.01	1,953
HVAC- REPLACEMENT RHS	758,160	0	758,160	0.49	644,436	0.69	113,724
HVAC - SYSTEM UPGRADES	499	0	499	0.00	424	0.00	75

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2010	2010-11 APPROPRIATIONS	2010-11 TENTATIVE BUDGET		2010-11 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2011
				% OF TOTAL		% OF TOTAL	
KITCHEN EQUIPMENT	143,187	0	143,187	0.09	121,709	0.13	21,478
LIGHTNING PREDICTION AND WARNING	3,400	0	3,400	0.00	2,890	0.00	510
MAINTENANCE CAPITAL SUPPLIES/SERVICES	105,415	0	105,415	0.07	89,603	0.10	15,812
MAINTENANCE PROJECTS "PROJECT F"	233,288	4,832,696	5,065,964	3.27	4,306,069	4.59	759,895
MEADOWLANE INTERMEDIATE	382,154	0	382,154	0.25	324,831	0.35	57,323
OTHER PROJECTS DISTRICT WIDE	464,825	0	464,825	0.30	395,101	0.42	69,724
PERFORMANCE BASED DIPLOMA	12,663	0	12,663	0.01	10,764	0.01	1,899
PORTABLE RELOCATION	161,985	250,000	411,985	0.27	350,187	0.37	61,798
REFURBISH PORTABLES	45,809	0	45,809	0.03	38,938	0.04	6,871
REMODEL / RENOVATE - VARIOUS	79,439	0	79,439	0.05	67,523	0.07	11,916
REPAIR AT FAILURE	1,093,366	0	1,093,366	0.71	929,361	0.99	164,005
ROCKLEDGE CENTER DEMOLITION	14,839	0	14,839	0.01	12,613	0.01	2,226
ROOFING PREVENTIVE MAINTENANCE	181,135	0	181,135	0.12	153,965	0.16	27,170
SABAL BUS STACK/DROP OFF LANE	200,000	0	200,000	0.13	170,000	0.18	30,000
SAFETY TO LIFE - PECO	92,113	417,304	509,417	0.33	433,004	0.46	76,413
SCHOOL BUS REPLACEMENT	160,751	0	160,751	0.10	136,638	0.15	24,113
SCHOOL / PORTABLE FURNITURE REPLACEMENT	506,470	0	506,470	0.33	430,500	0.46	75,970
SHS JOINT AGREEMENT - DRAINAGE	109,000	0	109,000	0.07	92,650	0.10	16,350
SCHOOL RENEWAL/ROOFING	105,664	0	105,664	0.07	89,814	0.10	15,850
SECOND SCH OF NATL PROMINENCE	2,768,300	0	2,768,300	1.79	2,353,055	2.51	415,245
SPACE COAST JR/SR - HVAC OVERFEED	456,859	0	456,859	0.30	388,330	0.41	68,529
SPORTS EQUIPMENT - DISTRICTWIDE	11,057	0	11,057	0.01	9,398	0.01	1,659
SSNP- DATA INFRASTRUCTURE	26,605	0	26,605	0.02	22,614	0.02	3,991
SUNRISE STANDARD CLASSROOM	13,690	0	13,690	0.01	11,637	0.01	2,053
TV LIGHTING	513,529	0	513,529	0.33	436,500	0.46	77,029
VARIOUS SCHOOL FACILITY RENEWAL	3,576	0	3,576	0.00	3,040	0.00	536
VEHICLES - OTHER	3,272	0	3,272	0.00	2,781	0.00	491
VIERA HIGH SCHOOL	269	0	269	0.00	229	0.00	40
WEST MELBOURNE SCIENCE AND TECHNOLOGY	5,027	0	5,027	0.00	4,273	0.00	754
FF& E CHARGEBACK	364	0	364	0.00	309	0.00	55
	0	2,000,000	2,000,000	1.29	1,700,000	1.81	300,000
TOTALS BEFORE TRANSFERS AND OTHER USES	18,197,155	8,110,000	26,307,155	16.99	22,361,081	23.82	3,946,074

**CAPITAL PROJECTS FUND BUDGET
EXPENDITURES BY PROJECT**

PROJECT	ESTIMATED FUND BALANCE JULY 1, 2010	2010-11 APPROPRIATIONS	2010-11 TENTATIVE BUDGET		2010-11 PROJECTED EXPENDITURES		PROJECTED FUND BALANCE JUNE 30, 2011
				% OF TOTAL		% OF TOTAL	
RAN PRINCIPAL REPAYMENT	0	10,420,000	10,420,000	6.73	10,420,000	11.10	0
RAN INTEREST PAYMENT	0	580,000	580,000	0.37	580,000	0.62	0
RAN REPAYMENT	0	18,000,000	18,000,000	11.62	18,000,000	19.17	0
TRANSFER TO GENERAL - PROPERTY INSURANCE	0	4,030,915	4,030,915	2.60	4,030,915	4.29	0
TRANSFER TO DEBT SERVICE	11,433,000	27,068,000	38,501,000	24.86	38,501,000	41.01	0
TOTALS AFTER TRANSFERS AND OTHER USES	29,630,155	68,208,915	97,839,070	63.18	93,892,996	100.00	3,946,074
RESERVED FOR CAPITAL PROJECTS	34,292,156	0	34,292,156	22.14	0	0.00	34,292,156
RESERVED IMPACT FEES PROJECTS	5,290,114	4,000,000	9,290,114	6.00	0	0.00	9,290,114
RESERVED TAX LEVY	0	487,188	487,188	0.31	0	0.00	487,188
RESERVED FUND BALANCE	11,849,385	1,106,946	12,956,331	8.37	0	0.00	12,956,331
TOTAL RESERVED FUND BALANCE	51,431,655	5,594,134	57,025,789	36.82	0	0.00	57,025,789
GRAND TOTAL	81,061,810	73,803,049	154,864,859	100.00	93,892,996	100.00	60,971,863

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2010-11 TENTATIVE BUDGET	% OF TOTAL	2010-11 TAX LEVY	PRIOR YEAR'S TAX LEVY	2010-11 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:								
7 YR PLAN PRECONST TASK	16,904	0.01	0	16,904	0	0	0	0
ADA PROJECTS	305,634	0.20	250,000	55,634	0	0	0	0
CHILLER CTSI REPLACEMENT	748,766	0.48	0	748,766	0	0	0	0
CHS - ADD/REM/REN/INFRA UPGRADES	281,450	0.18	0	174,142	0	0	0	107,308
COCOA HIGH RE-ROOFING	201,555	0.13	0	201,555	0	0	0	0
CUSTODIAL EQUIPMENT	3,324	0.00	0	3,324	0	0	0	0
DIGITAL VIDEO CAMERAS	24,533	0.02	0	24,533	0	0	0	0
EDUCATIONAL TECHNOLOGY - EQUIPMENT	158,020	0.10	0	10,862	0	0	0	147,158
EDGEWOOD JR/SR HIGH IMPROVE	162,946	0.11	0	162,946	0	0	0	0
EGHS - ADDITIONS/RENEWAL/TECH	750,751	0.48	0	330,504	0	0	0	420,247
ELECTRONIC REPLACE - QZAB	127,576	0.08	0	14,071	0	0	113,505	0
EMERGENCY PREPAREDNESS	5,412	0.00	0	5,412	0	0	0	0
ENERGY CONSERVATION - FACILITIES	672,842	0.43	0	0	0	0	0	672,842
ENERGY CONSERVATION - MAINTENANCE	1,006	0.00	0	1,006	0	0	0	0
ENTERPRISE ES - HVAC OVERFEED	4,345	0.00	0	590	0	3,755	0	0
ESF SITE IMPROVEMENT	19,800	0.01	0	16,020	0	2,698	0	1,082
ET WORKSTATION UPGRADE	464,985	0.30	0	464,985	0	0	0	0
ET REPAIR AT FAILURE	500,000	0.32	0	500,000	0	0	0	0
FAST TEAMS	2,190	0.00	0	2,190	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	229,207	0.15	0	189,096	0	5,111	0	35,000
FOREIGN LANGUAGE LABS	68,457	0.04	0	68,457	0	0	0	0
GROWTH MANAGEMENT	24,745	0.02	0	4,645	0	0	0	20,100
HEALTH & SAFETY - VARIOUS	876	0.00	0	876	0	0	0	0
HERITAGE HIGH SCHOOL	2,679,598	1.73	0	0	0	0	0	2,679,598
HOLLAND ENTRANCE/EXIT ROAD	173,302	0.11	0	0	0	0	0	173,302
HS ADDS/RENEW/TECH	1,886,026	1.22	0	0	0	0	1,655,291	240,735
HVAC CO&DS PROJECTS	360,000	0.23	0	0	0	0	0	360,000
HVAC - PROJECTS	198,594	0.13	0	196,039	0	0	0	2,555
HVAC CONTROLS UPGRADES	54,600	0.04	0	54,433	0	167	0	0
HVAC- PREVENTITIVE MAINTENANCE	13,021	0.01	0	13,021	0	0	0	0
HVAC- REPLACEMENT RHS	758,160	0.49	0	560,145	0	132,052	44,854	21,109
HVAC - SYSTEM UPGRADES	499	0.00	0	499	0	0	0	0
KITCHEN EQUIPMENT	143,187	0.09	0	143,187	0	0	0	0
LIGHTNING PREDICTION AND WARNING	3,400	0.00	0	0	0	0	0	3,400
MAINTENANCE CAPITAL SUPPLIES/SERVICES	105,415	0.07	0	105,415	0	0	0	0
MAINTENANCE PROJECTS "PROJECT F"	5,065,964	3.27	1,076,960	233,268	3,755,736	0	0	0
MEADOWLANE INTERMEDIATE	382,154	0.25	0	0	0	0	0	382,154
OTHER PROJECTS DISTRICT WIDE	484,825	0.30	0	484,825	0	0	0	0

**CAPITAL PROJECTS FUND BUDGET
TENTATIVE BUDGET BY MAJOR FUNDING SOURCE**

	2010-11 TENTATIVE BUDGET	% OF TOTAL	2010-11 TAX LEVY	PRIOR YEAR'S TAX LEVY	2010-11 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
PERFORMANCE BASED DIPLOMA	12,663	0.01	0	12,863	0	0	0	0
PORTABLE RELOCATION	411,985	0.27	250,000	161,299	0	0	0	686
REFURBISH PORTABLES	45,809	0.03	0	35,774	0	0	0	10,035
REMODEL/ RENOVATE - VARIOUS	79,439	0.05	0	79,439	0	0	0	0
REPAIR AT FAILURE	1,093,366	0.71	0	1,093,366	0	0	0	0
ROCKLEDGE CENTER DEMOLITION	14,839	0.01	0	0	0	151	7,558	7,130
ROOFING PREVENTIVE MAINTENANCE	181,135	0.12	0	179,149	0	0	0	1,986
SABAL BUS STACK/DROP OFF LANE	200,000	0.13	0	0	417,304	54,630	0	200,000
SAFETY TO LIFE - PECO	508,417	0.33	0	37,483	0	0	0	0
SCHOOL BUS REPLACEMENT	160,751	0.10	0	160,751	0	0	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	506,470	0.33	0	506,470	0	0	0	0
SHS JOINT AGREEMENT - DRAINAGE	109,000	0.07	0	109,000	0	0	0	0
SCHOOL RENEWAL/ROOFING	105,684	0.07	0	86,444	0	10,000	0	0
SCHOOL UPGRADES AND REROOFING	2,768,300	1.79	0	13,357	0	10,000	0	9,220
SECOND SCH OF NATL PROMINENCE	456,859	0.30	0	456,859	0	0	1,516,352	1,238,591
SPACE COAST JR/SR - HVAC OVERFEED	11,057	0.01	0	2,452	0	8,605	0	0
SPORTS EQUIPMENT - DISTRICTWIDE	26,605	0.02	0	0	0	0	0	26,605
SSNP- DATA INFRASTRUCTURE	13,690	0.01	0	13,690	0	0	0	0
SUNRISE STANDARD CLASSROOM	513,529	0.33	0	504,265	0	0	0	9,264
TV LIGHTING	3,576	0.00	0	3,576	0	0	0	0
VARIOUS SCHOOL FACILITY RENEWAL	3,272	0.00	0	3,272	0	0	0	0
VEHICLES - OTHER	269	0.00	0	0	0	0	0	269
VIERA HIGH SCHOOL	5,027	0.00	0	5,027	0	0	0	0
WEST MELBOURNE SCIENCE AND TECHNOLOGY	364	0.00	0	364	0	0	0	0
FF& E CHARGEBACK	2,000,000	1.29	2,000,000	0	0	0	0	0
TOTALS BEFORE TRANSFERS AND OTHER USES	26,307,155	16.99	3,576,960	8,232,050	4,173,040	217,169	3,337,560	6,770,376
RAN PRINCIPAL REPAYMENT	10,420,000	6.73	10,420,000	0	0	0	0	0
RAN INTEREST PAYMENT	580,000	0.37	580,000	0	0	0	0	0
RAN REPAYMENT	18,000,000	11.62	0	0	0	0	0	18,000,000
TRANSFER TO GENERAL - PROPERTY INSURANCE	4,030,915	2.60	4,030,915	0	0	0	0	0
TRANSFER - DEBT SERVICE	38,501,000	24.86	27,068,000	0	0	0	3,000,000	8,433,000
TOTALS AFTER TRANSFERS AND OTHER USES	97,839,070	63.18	45,675,875	8,232,050	4,173,040	217,169	6,337,560	33,203,376
RESERVED FOR CAPITAL PROJECTS	34,292,156	22.14	0	15,669,657	0	0	10,314,505	8,307,994
RESERVED IMPACT FEES PROJECTS	9,290,114	6.00	0	0	0	0	0	9,290,114
RESERVED TAX LEVY	487,188	0.31	487,188	0	0	0	0	0
RESERVED FUND BALANCE	12,956,331	8.37	1,106,946	11,849,385	0	0	0	0
TOTAL RESERVED FUND BALANCE	57,025,789	36.82	1,594,134	27,519,042	0	0	10,314,505	17,598,108
GRAND TOTAL	154,864,859	100.00	47,270,009	35,751,092	4,173,040	217,169	16,652,065	50,801,484

THIS PAGE INTENTIONALLY LEFT BLANK

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	ACTUAL ENCUMBRANCES 06-30-10	ACTUAL FUNDS AVAILABLE 06-30-10	ACTUAL FUND BALANCE 06-30-10
RESERVED FOR:			
7 YR PLAN PRECONST TASK	15,641	1,263	16,904
ADA PROJECTS	10,856	44,778	55,634
CHILLER CTSI REPLACEMENT	748,766	0	748,766
CHS - ADD/REM/REN/INFRA UPGRADES	158,713	122,737	281,450
COCOA HIGH RE-ROOFING	49,414	152,141	201,555
CUSTODIAL EQUIPMENT	713	2,611	3,324
DIGITAL VIDEO CAMERAS	0	24,533	24,533
EDUCATIONAL TECHNOLOGY - EQUIPMENT	35,744	122,276	158,020
EDGEWOOD JR/SR HIGH IMPROVE	161,027	1,919	162,946
EGHS - ADDITIONS/RENEWAL/TECH	750,751	0	750,751
ELECTRONIC REPLACE - QZAB	0	127,576	127,576
EMERGENCY PREPAREDNESS	0	5,412	5,412
ENERGY CONSERVATION - FACILITIES	145,655	527,187	672,842
ENERGY CONSERVATION - MAINTENANCE	1,006	0	1,006
ENTERPRISE ES - HVAC OVERFEED	4,345	0	4,345
ESF SITE IMPROVEMENT	0	19,800	19,800
ET WORKSTATION UPGRADE	2,186	462,799	464,985
ET REPAIR AT FAILURE	0	500,000	500,000
FAST TEAMS	2,190	0	2,190
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	151,594	77,613	229,207
FOREIGN LANGUAGE LABS	0	68,457	68,457
GROWTH MANAGEMENT	0	24,745	24,745
HEALTH & SAFETY - VARIOUS	622	254	876
HERITAGE HIGH SCHOOL	578,967	2,100,631	2,679,598
HOLLAND ENTRANCE/EXIT ROAD	0	173,302	173,302
HS ADDS/RENEW/TECH	1,106,379	789,647	1,896,026

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	ACTUAL ENCUMBRANCES 06-30-10	ACTUAL FUNDS AVAILABLE 06-30-10	ACTUAL FUND BALANCE 06-30-10
HVAC - PROJECTS	132,831	65,763	198,594
HVAC CONTROLS UPGRADES	54,600	0	54,600
HVAC- PREVENTITIVE MAINTENANCE	2,748	10,273	13,021
HVAC- REPLACEMENT RHS	758,160	0	758,160
HVAC - SYSTEM UPGRADES	499	0	499
KITCHEN EQUIPMENT	100,000	43,187	143,187
LIGHTNING PREDICTION AND WARNING	3,400	0	3,400
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	105,415	105,415
MAINTENANCE PROJECTS "PROJECT F"	0	233,268	233,268
MEADOWLANE INTERMEDIATE	41,728	340,426	382,154
OTHER PROJECTS DISTRICT WIDE	1,226	463,599	464,825
PERFORMANCE BASED DIPLOMA	0	12,663	12,663
PORTABLE RELOCATION	47,053	114,932	161,985
REFURBISH PORTABLES	0	45,809	45,809
REMODEL / RENOVATE - VARIOUS	75,006	4,433	79,439
REPAIR AT FAILURE	526,319	567,047	1,093,366
ROCKLEDGE CENTER DEMOLITION	14,839	0	14,839
ROOFING PREVENTIVE MAINTENANCE	140,920	40,215	181,135
SABAL BUS STACK/DROP OFF LANE	0	200,000	200,000
SAFETY TO LIFE - PECO	92,113	0	92,113
SCHOOL BUS REPLACEMENT	0	160,751	160,751
SCHOOL / PORTABLE FURNITURE REPLACEMENT	5,328	501,142	506,470
SHS JOINT AGREEMENT - DRAINAGE	0	109,000	109,000
SCHOOL RENEWAL/REROOFING	105,664	0	105,664
SCHOOL UPGRADES AND REROOFING	398,645	2,369,655	2,768,300
SECOND SCH OF NATL PROMINENCE	11,855	445,004	456,859
SPACE COAST JR/SR - HVAC OVERFEED	11,057	0	11,057
SPORTS EQUIPMENT - DISTRICTWIDE	0	26,605	26,605

**CAPITAL PROJECTS FUND BUDGET
ANALYSIS OF ENDING FUND BALANCE**

	ACTUAL ENCUMBRANCES 06-30-10	ACTUAL FUNDS AVAILABLE 06-30-10	ACTUAL FUND BALANCE 06-30-10
SSNP- DATA INFRASTRUCTURE	0	13,690	13,690
SUNRISE STANDARD CLASSROOM	302,750	210,779	513,529
TV LIGHTING	0	3,576	3,576
VARIOUS SCHOOL FACILITY RENEWAL	3,272	0	3,272
VEHICLES - OTHER	0	269	269
VIERA HIGH SCHOOL	5,027	0	5,027
WEST MELBOURNE SCIENCE AND TECHNOLOGY	364	0	364
TOTALS BEFORE TRANSFERS AND OTHER USES	6,759,973	11,437,182	18,197,155
COPS PAYMENT¹		11,433,000	11,433,000
TOTALS AFTER TRANSFERS AND OTHER USES	6,759,973	22,870,182	29,630,155
RESERVED FOR CAPITAL PROJECTS	0	34,292,156	34,292,156
RESERVED IMPACT FEES PROJECTS	0	5,290,114	5,290,114
RESERVED FUND BALANCE	0	11,849,385	11,849,385
TOTAL RESERVED FUND BALANCE	0	51,431,655	51,431,655
GRAND TOTAL	6,759,973	74,301,837	81,061,810

¹ FUNDS TO BE UTILIZED FOR FY11 DEBT SERVICE (COPS)

1 IMPACT FEES 8.433 MIL

2 COP 3 MIL

INTERNAL SERVICE FUND BUDGET

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

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

**INTERNAL SERVICE FUNDS
PROJECTED REVENUE**

	2009-10		2009-10		2010-11		2009-10 AMENDED VS 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
<u>MEDICAL INSURANCE</u>								
PREMIUMS	58,122,537	74.89	58,059,524	72.90	59,498,840	79.95	1,439,316	2.48
INTEREST	<u>1,006,340</u>	<u>1.30</u>	<u>409,563</u>	<u>0.51</u>	<u>120,968</u>	<u>0.16</u>	<u>-288,595</u>	<u>-70.46</u>
TOTAL REVENUE	59,128,877	76.19	58,469,087	73.41	59,619,808	80.12	1,150,721	1.97
FUND BALANCE, JULY 1	<u>10,157,686</u>	<u>13.09</u>	<u>10,819,794</u>	<u>13.58</u>	<u>5,606,531</u>	<u>7.53</u>	<u>-5,213,263</u>	<u>-48.18</u>
TOTAL MEDICAL INSURANCE	69,286,563	89.27	69,288,881	87.00	65,226,339	87.65	-4,062,542	-5.86
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,273,969	5.51	4,392,611	5.52	4,175,974	5.61	-216,637	-4.93
INTEREST	524,223	0.68	378,516	0.48	162,850	0.22	-215,666	-56.98
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>1,300,000</u>	<u>1.63</u>	<u>0</u>	<u>0.00</u>	<u>-1,300,000</u>	<u>-100.00</u>
TOTAL REVENUE	4,798,192	6.18	6,071,127	7.62	4,338,824	5.83	-1,732,303	-28.53
FUND BALANCE, JULY 1	<u>3,527,317</u>	<u>4.54</u>	<u>4,286,697</u>	<u>5.38</u>	<u>4,850,384</u>	<u>6.52</u>	<u>563,687</u>	<u>13.15</u>
TOTAL CASUALTY FUNDS	8,325,509	10.73	10,357,824	13.00	9,189,208	12.35	-1,168,616	-11.28
GRAND TOTAL	77,612,072	100.00	79,646,705	100.00	74,415,547	100.00	-5,231,158	-6.57

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURE	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	
										%
111 ADMINISTRATOR SALARY	205,416	0.26	157,352	0.20	157,353	0.20	162,398	0.22	5,045	3.21
161 HOURLY SALARY	436,369	0.56	360,835	0.45	391,995	0.49	365,770	0.49	-26,225	-6.69
164 OVERTIME HOURLY SUPPORT	0	0.00	234	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	180,497	0.23	212,202	0.27	231,438	0.29	190,312	0.26	-41,126	-17.77
1XX SALARIES TOTAL	822,282	1.06	730,623	0.92	780,786	0.98	718,480	0.97	-62,306	-7.98
210 RETIREMENT	81,093	0.10	72,295	0.09	77,266	0.10	70,770	0.10	-6,496	-8.41
220 FICA	62,354	0.08	51,992	0.07	59,730	0.07	54,172	0.07	-5,558	-9.31
231 LIFE INSURANCE	13,934	0.02	1,611	0.00	1,704	0.00	1,365	0.00	-339	-19.89
232 HOSPITALIZATION	123,626	0.16	92,587	0.12	96,942	0.12	91,849	0.12	-5,093	-5.25
237 VISION	1,087	0.00	443	0.00	2,197	0.00	122	0.00	-2,075	-94.45
238 SECTION 125 CREDIT	3,808	0.00	1,626	0.00	1,722	0.00	452	0.00	-1,270	-73.75
241 WORKER COMPENSATION	7,394	0.01	4,075	0.01	4,357	0.01	4,009	0.01	-348	-7.99
2XX BENEFITS TOTAL	293,296	0.38	224,629	0.28	243,918	0.31	222,739	0.30	-21,179	-8.68
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
312 PROFESSIONAL/TECHNICAL	210,000	0.27	155,011	0.19	212,500	0.27	229,000	0.31	16,500	7.76
316 MANAGED CARE ARRANGEMENT COSTS	95,000	0.12	90,000	0.11	95,000	0.12	95,000	0.13	0	0.00
331 TRAVEL - IN COUNTY	7,811	0.01	808	0.00	7,758	0.01	5,811	0.01	-1,947	-25.10
332 TRAVEL - OUT OF COUNTY	9,650	0.01	2,590	0.00	10,402	0.01	9,650	0.01	-752	-7.23
333 TRAVEL - OUT OF STATE	0	0.00	1,855	0.00	250	0.00	4,000	0.01	3,750	0.00
371 TELEPHONE BASE	500	0.00	0	0.00	440	0.00	500	0.00	60	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
374 TELEPHONE EQUIPMENT	0	0.00	200	0.00	280	0.00	4,001	0.01	3,721	0.00
376 PDA DATA	0	0.00	194	0.00	0	0.00	4,002	0.01	4,002	0.00
377 PDA VOICE/CELL	0	0.00	883	0.00	0	0.00	4,478	0.01	4,478	0.00
391 PRINTING	11,250	0.01	2,387	0.00	11,032	0.01	10,250	0.01	-782	-7.09
3XX PURCHASED SERVICES TOTAL	334,231	0.43	253,928	0.32	337,682	0.42	366,712	0.49	29,030	8.60

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURE	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	% %		
511 SUPPLIES	23,284	0.03	5,061	0.01	22,274	0.03	14,284	0.02	-7,990	-35.87		
5XX MATERIALS/SUPPLIES TOTAL	23,284	0.03	5,061	0.01	22,274	0.03	14,284	0.02	-7,990	-35.87		
641 FURN/FIX/EQUIP > \$1,000	4,000	0.01	0	0.00	4,002	0.01	4,000	0.01	-2	0.00		
642 FURN/FIX/EQUIP	4,000	0.01	0	0.00	3,002	0.00	4,000	0.01	998	33.24		
643 COMPUTER HARDWARE < \$1000	5,500	0.01	0	0.00	4,002	0.01	5,500	0.01	1,498	0.00		
644 COMPUTER HARDWARE < \$1000	3,500	0.00	878	0.00	3,502	0.00	3,500	0.00	-2	-0.06		
691 COMPUTER SOFTWARE > \$1,000	2,500	0.00	0	0.00	1,683	0.00	2,500	0.00	817	0.00		
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	1,225	0.00	2,820	0.00	2,000	0.00	-820	-29.08		
6XX CAPITAL OUTLAY TOTAL	21,500	0.03	2,103	0.00	19,011	0.02	21,500	0.03	2,489	13.09		
720 DEBT SERVICE-INTEREST PAYMENTS	0	0.00	0	0.00	1,499	0.00	9,000	0.01	7,501	-31.46		
737 DUES/FEES	15,800	0.02	1,522	0.00	14,299	0.02	9,800	0.01	-4,499	-31.46		
739 BANK CHARGES	3,000	0.00	24,763	0.03	11,994	0.02	20,500	0.03	8,506	70.92		
772 CLAIMS EXPENSE	66,994,698	86.32	58,080,087	72.92	62,063,329	77.92	54,486,914	73.22	-7,576,415	-12.21		
775 WORKERS' COMPENSATION	0	0.00	3,711,893	4.66	3,632,747	4.56	3,606,360	4.85	-26,387	0.00		
776 AUTO CLAIMS	0	0.00	294,456	0.37	305,193	0.38	305,000	0.41	-193	0.00		
777 GENERAL CLAIMS	0	0.00	527,286	0.66	577,068	0.72	577,068	0.78	0	0.00		
778 MISCELLANEOUS EXPENSE	1,089,963	1.40	455,175	0.57	1,089,964	1.37	0	0.00	-1,089,964	-100.00		
779 ADMINISTRATIVE FEES	4,705,717	6.06	4,373,377	5.49	4,839,480	6.08	4,273,719	5.74	-565,761	-11.69		
780 EXCESS WORKER'S COMP. POLICY	504,832	0.65	504,832	0.63	504,832	0.63	497,930	0.67	-6,902	-1.37		
783 UNINSURED PROPERTY LOSS	0	0.00	55	0.00	55	0.00	0	0.00	-55	-100.00		
7XX OTHER EXPENDITURES TOTAL	73,314,010	94	67,973,446	85.34	73,040,460	91.71	63,786,291	85.72	-9,254,169	-12.67		
TOTAL EXPENDITURES	74,808,603	96.39	69,189,790	86.87	74,444,131	93.47	65,130,006	87.52	-9,314,125	-12.51		
FUND BALANCE, JUNE 30	2,803,469	3.61	10,456,915	13.13	5,202,574	6.53	9,285,541	12.48	4,082,967	78.48		
GRAND TOTAL	77,612,072	100.00	79,646,705	100.00	79,646,705	100.00	74,415,547	100.00	-5,231,158	-6.57		

**MEDICAL INSURANCE
PROJECTED REVENUE**

	2009-10		2009-10 AMENDED		2010-11		2009-10 AMENDED VS 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	58,122,537	83.89	58,059,524	83.79	59,498,840	91.22	1,439,316	2.48
INTEREST	<u>1,006,340</u>	<u>1.45</u>	<u>409,563</u>	<u>0.59</u>	<u>120,968</u>	<u>0.19</u>	<u>-288,595</u>	<u>-70.46</u>
TOTAL REVENUE	59,128,877	85.34	58,469,087	84.38	59,619,808	91.40	1,150,721	1.97
FUND BALANCE, JULY 1	10,157,686	14.66	10,819,794	15.62	5,606,531	8.60	-5,213,263	-48.18
GRAND TOTAL	69,286,563	100.00	69,288,881	100.00	65,226,339	100.00	-4,062,542	-5.86

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	114,609	0.17	75,374	0.11	75,375	0.11	75,375	0.12	0	0.00
161 HOURLY SALARY	374,998	0.54	307,564	0.44	335,260	0.48	310,956	0.48	-24,304	-0.07
164 OVERTIME HOURLY SUPPORT	0	0.00	234		0					
181 EAP SALARY	135,526	0.20	170,701	0.25	189,937	0.27	146,258	0.22	-43,679	-0.23
1XX SALARIES TOTAL	625,133	0.90	553,873	0.80	600,572	0.87	532,589	0.82	-67,983	-11.32
210 RETIREMENT	61,576	0.09	54,876	0.08	59,515	0.09	52,460	0.08	-7,055	-0.12
220 FICA	47,822	0.07	39,245	0.06	45,944	0.07	40,743	0.06	-5,201	-0.11
231 LIFE INSURANCE	13,503	0.02	1,225	0.00	1,313	0.00	959	0.00	-354	-0.27
232 HOSPITALIZATION	98,251	0.14	71,593	0.10	73,824	0.11	69,190	0.11	-4,634	-0.06
237 VISION	868	0.00	342	0.00	2,034	0.00	0	0.00	-2,034	-1.00
238 SECTION 125 CREDIT	3,000	0.00	1,256	0.00	1,355	0.00	0	0.00	-1,355	-1.00
241 WORKER COMPENSATION	6,278	0.01	3,089	0.00	3,351	0.00	2,972	0.00	-379	-0.11
2XX BENEFITS TOTAL	231,298	0.33	171,626	0.25	187,336	0.27	166,324	0.25	-21,012	-11.22
312 PROFESSIONAL/TECHNICAL	200,000	0.29	143,237	0.21	200,000	0.29	219,000	0.34	19,000	0.10
331 TRAVEL - IN COUNTY	7,000	0.01	808	0.00	7,002	0.01	5,000	0.01	-2,002	-0.29
332 TRAVEL - OUT OF COUNTY	7,000	0.01	2,590	0.00	7,752	0.01	7,000	0.01	-752	-0.10
333 TRAVEL - OUT OF STATE	0	0.00	1,855	0.00	250	0.00	4,000	0.01	3,750	15.00
374 TELEPHONE EQUIPMENT	0	0.00	200	0.00	220	0.00	4,001	0.01	3,781	17.19
376 PDA DATA	0	0.00	194	0.00	0	0.00	4,002	0.01	4,002	0.00
377 PDA VOICE/CELL	0	0.00	423	0.00	0	0.00	4,003	0.01	4,003	0.00
391 PRINTING	10,000	0.01	1,837	0.00	9,782	0.01	9,000	0.01	-782	-0.08
3XX PURCHASED SERVICES TOTAL	224,000	0.32	151,144	0.22	225,006	0.32	256,006	0.37	31,000	0.04
511 SUPPLIES	22,000	0.03	4,408	0.01	20,990	0.03	13,000	0.02	-7,990	-0.38
5XX MATERIALS/SUPPLIES TOTAL	22,000	0.03	4,408	0.01	20,990	0.03	13,000	0.02	-7,990	-0.38

**MEDICAL INSURANCE
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,000	0.00	0	0.00	2,002	0.00	2,000	0.00	-2	0.00
642 FURN/FIX/EQUIP	2,000	0.00	0	0.00	2,002	0.00	2,000	0.00	-2	0.00
643 COMPUTER HARDWARE < \$1000	2,000	0.00	0	0.00	2,002	0.00	2,000	0.00	-2	0.00
644 COMPUTER HARDWARE < \$1000	3,000	0.00	784	0.00	3,002	0.00	3,000	0.00	-2	0.00
691 COMPUTER SOFTWARE > \$1,000	1,000	0.00	0	0.00	1,001	0.00	1,000	0.00	-1	0.00
692 COMPUTER SOFTWARE < \$1,000	2,000	0.00	407	0.00	2,002	0.00	2,000	0.00	-2	0.00
6XX CAPITAL OUTLAY TOTAL	12,000	0.02	1,191	0.00	12,011	0.02	12,000	0.02	-11	0.00
720 DEBT SERVICE-INTEREST PAYMENTS	0	0.00	0	0.00	1,499	0.00	9,000	0.01	7,501	5.00
737 DUES/FEES	15,000	0.02	1,172	0.00	13,499	0.02	9,000	0.01	-4,499	-0.33
739 BANK CHARGES	3,000	0.00	11,535	0.02	11,994	0.02	7,500	0.01	-4,494	0.00
772 CLAIMS EXPENSE	62,479,690	90.18	58,080,087	83.82	62,063,329	89.57	54,486,914	83.54	-7,576,415	-0.12
778 OPTION 3	1,089,963	1.57	455,175	0.66	1,089,964	1.57	0	0.00	-1,089,964	0.00
779 ADMINISTRATIVE FEES	4,584,479	6.62	4,252,139	6.14	4,584,480	6.62	4,148,481	6.36	-435,999	-0.10
7XX OTHER EXPENDITURE TOTAL	68,172,132	98.39	62,800,108	90.64	67,764,765	97.80	58,660,895	89.93	-9,103,870	-0.13
TOTAL EXPENDITURES	69,286,563	100.00	63,682,350	91.91	68,810,680	99.31	59,640,814	91.44	-9,169,866	-13.33
FUND BALANCE, JUNE 30	0	0.00	5,606,531	8.09	478,201	0.69	5,585,525	8.56	5,107,324	0.00
GRAND TOTAL	69,286,563	100.00	69,288,881	100.00	69,288,881	100.00	65,226,339	100.00	-4,062,542	-5.86

**CASUALTY FUNDS
PROJECTED REVENUE**

	2009-10		2009-10 AMENDED		2010-11		2009-10 AMENDED VS 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
PREMIUMS	4,273,969	51.34	4,392,611	42.41	4,175,974	45.44	-216,637	-4.93
INTEREST	524,223	6.30	378,516	3.65	162,850	1.77	-215,666	-56.98
TRANSFER FROM GENERAL FUND	0	0.00	1,300,000	12.55	0	0.00	-1,300,000	-100.00
TOTAL REVENUE	4,798,192	57.63	6,071,127	58.61	4,338,824	47.22	-1,732,303	-28.53
FUND BALANCE, JULY 1	3,527,317	42.37	4,286,697	41.39	4,850,384	52.78	563,687	13.15
GRAND TOTAL	8,325,509	100.00	10,357,824	100.00	9,189,208	100.00	-1,168,616	-11.28

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	90,807	0.88	81,978	0.79	81,978	0.79	87,023	0.95	5,045	6.15
161 HOURLY SALARY	61,371	0.59	53,271	0.51	56,735	0.55	54,814	0.60	-1,921	-3.39
181 EAP SALARY	44,971	0.43	41,501	0.40	41,501	0.40	44,054	0.48	2,553	6.15
SALARIES TOTAL	197,149	1.90	176,750	1.71	180,214	1.74	185,891	2.02	5,677	3.15
210 RETIREMENT	19,517	0.19	17,419	0.17	17,751	0.17	18,310	0.20	559	3.15
220 FICA	14,532	0.14	12,747	0.12	13,786	0.13	13,429	0.15	-357	-2.59
231 LIFE INSURANCE	431	0.00	386	0.00	391	0.00	406	0.00	15	3.84
232 HOSPITALIZATION	25,375	0.24	20,994	0.20	23,118	0.22	22,659	0.25	-459	-1.99
237 VISION	219	0.00	101	0.00	163	0.00	122	0.00	-41	-25.15
238 SECTION 125 CREDIT	808	0.01	370	0.00	367	0.00	452	0.00	85	23.16
241 WORKER COMPENSATION	1,116	0.01	986	0.01	1,006	0.01	1,037	0.01	31	3.08
BENEFITS TOTAL	61,998	0.60	53,003	0.51	56,582	0.55	56,415	0.61	-167	-0.30
311 LEGAL SERVICES	0	0.00	0	0.00	0	0.00	0	0.00		
312 PROFESSIONAL/TECHNICAL	10,000	0.10	11,773	0.11	12,500	0.12	10,000	0.11	-2,500	-20.00
316 MANAGED CARE ARRANGEMENT COSTS	95,000	0.92	90,000	0.87	95,000	0.92	95,000	1.03	0	0.00
331 TRAVEL - IN COUNTY	811	0.01	0	0.00	756	0.01	811	0.01	55	0.00
332 TRAVEL - OUT OF COUNTY	2,650	0.03	0	0.00	2,650	0.03	2,650	0.03	0	0.00
371 TELEPHONE BASE	500	0.00	0	0.00	440	0.00	500	0.01	60	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
374 TELEPHONE EQUIPMENT	0	0.00	0	0.00	60	0.00	0	0.00	-60	0.00
377 PDA VOICE/CELL	0	0.00	460	0.00	0	0.00	475	0.01	475	0.00
391 PRINTING	1,250	0.01	550	0.01	1,250	0.01	1,250	0.01	0	0.00
3XX PURCHASED SERVICES TOTAL	110,231	1.06	102,784	0.99	112,676	1.09	110,706	1.20	-1,970	-1.75
511 SUPPLIES	1,284	0.01	653	0.01	1,284	0.01	1,284	0.01	0	0.00
5XX MATERIALS/SUPPLIES TOTAL	1,284	0.01	653	0.01	1,284	0.01	1,284	0.01	0	0.00

**CASUALTY FUND
EXPENDITURES BY OBJECT**

	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 TENTATIVE	
									AMOUNT	%
641 FURN/FIX/EQUIP > \$1,000	2,000	0.02	0	0.00	2,000	0.02	2,000	0.02	0	0.00
642 FURN/FIX/EQUIP	2,000	0.02	0	0.00	1,000	0.01	2,000	0.02	1,000	0.00
643 COMPUTER HARDWARE < \$1000	3,500	0.03	0	0.00	2,000	0.02	3,500	0.04	1,500	0.00
644 COMPUTER HARDWARE < \$1000	500	0.00	94	0.00	500	0.00	500	0.01	0	0.00
691 COMPUTER SOFTWARE > \$1,000	1,500	0.01	0	0.00	682	0.01	1,500	0.02	818	0.00
692 COMPUTER SOFTWARE < \$1,000	0	0.00	818	0.01	818	0.01	0	0.00	-818	-100.00
6XX CAPITAL OUTLAY TOTAL	9,500	0.09	912	0.01	7,000	0.07	9,500	0.10	2,500	35.71
737 DUES/FEES	800	0.01	350	0.00	800	0.01	800	0.01	0	0.00
739 BANK CHARGES	0	0.00	13,228	0.13	0	0.00	13,000	0.14	13,000	0.00
772 CLAIMS EXPENSE	4,515,008	43.59	0	0.00	0	0.00	0	0.00	0	0.00
775 WORKERS' COMPENSATION	0	0.00	3,711,893	35.84	3,632,747	35.07	3,606,360	39.25	-26,387	-0.73
776 AUTO CLAIMS	0	0.00	294,456	2.84	305,193	2.95	305,000	3.32	-193	-0.06
777 GENERAL CLAIMS	0	0.00	527,286	5.09	577,068	5.57	577,068	6.28	0	0.00
779 ADMINISTRATIVE FEES	121,238	1.17	121,238	1.17	255,000	2.46	125,238	1.36	-129,762	-50.89
780 EXCESS WORKER'S COMP. POLICY	504,832	4.87	504,832	4.87	504,832	4.87	497,930	5.42	-6,902	-1.37
783 UNINSURED PROPERTY LOSS	0	0.00	55	0.00	55	0.00	0	0.00	-55	-100.00
7XX OTHER EXPENDITURES TOTAL	5,141,878	49.64	5,173,338	49.95	5,275,695	50.93	5,125,396	55.78	-150,299	-2.85
TOTAL EXPENDITURES	5,522,040	53.31	5,507,440	53.17	5,633,451	54.39	5,489,192	59.74	-144,259	-2.56
FUND BALANCE, JUNE 30	2,803,469	27.07	4,850,384	46.83	4,724,373	45.61	3,700,016	40.26	-1,024,357	-21.68
GRAND TOTAL	8,325,509	100.00	10,357,824	100.00	10,357,824	100.00	9,189,208	100.00	-1,168,616	-11.28

ENTERPRISE FUND BUDGET

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

**ENTERPRISE FUND BUDGET
PROJECTED REVENUE**

	2009-10		2009-10		2010-11		2009-10 AMENDED VS. 2010-11 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	
							AMOUNT	%
FEES	7,026,850	87.93	6,490,330	63.97	6,986,040	67.79	495,710	7.64
INTEREST	0	0.00	38	0.00	0	0.00	-38	0.00
TRANSFER FROM GENERAL FUND	0	0.00	<u>2,694,773</u>	<u>26.56</u>	0	0.00	<u>-2,694,773</u>	<u>0.00</u>
TOTAL REVENUE	7,026,850	87.93	9,185,141	90.52	6,986,040	67.79	-2,199,101	-23.94
FUND BALANCE, JULY 1	964,187	12.07	964,187	9.50	3,319,161	32.21	2,354,974	244.24
OPEB LIABILITY	0	0.00	<u>2,733</u>	<u>0.03</u>	0	0.00	<u>-2,733</u>	<u>-100.00</u>
TOTAL FUND BALANCE	964,187	12.07	961,454	9.48	3,319,161	32.21	2,357,707	245.22
GRAND TOTAL	7,991,037	100.00	10,146,595	100.00	10,305,201	100.00	158,606	1.56

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2010-11 TENTATIVE AMOUNT	%
111 ADMINISTRATOR	0	0.00	52,160	0.51	5,746	0.06	46,761	0.45	41,015	7.14
121 TEACHER SALARY	0	0.00	17,977	0.18	17,977	0.18	1,648	0.02	-16,329	-0.91
123 SUPPLEMENTS	0	0.00	450	0.00	300	0.00	0	0.00	-300	-1.00
141 SUBSTITUTE	0	0.00	42,926	0.42	44,407	0.44	0	0.00	-44,407	-1.00
161 HOURLY SALARY	2,951,017	36.93	2,129,123	20.98	2,101,985	20.72	1,888,287	18.32	-213,698	-0.10
164 OVERTIME HOURLY SUPPORT	0	0.00	233	0.00	233	0.00	0	0.00	-233	-1.00
165 ADDITIONAL TIME WORKED	0	0.00	42,358	0.42	42,333	0.42	0	0.00	-42,333	-1.00
181 EAP SALARY	1,738,733	21.76	1,718,920	16.94	1,441,132	14.20	1,667,010	16.18	225,878	0.16
191 TEMPORARY	0	0.00	12,722	0.13	12,722	0.13	0	0.00	-12,722	0.00
1XX SALARIES TOTAL	4,689,750	58.69	4,016,869	39.59	3,666,836	36.14	3,603,706	34.97	-63,130	-0.02
210 RETIREMENT	311,095	3.89	399,749	3.94	369,964	3.65	385,208	3.74	15,244	0.04
220 FICA	365,278	4.57	297,609	2.93	277,152	2.73	275,563	2.67	-1,589	-0.01
231 LIFE INSURANCE	5,160	0.06	5,855	0.06	5,241	0.05	7,155	0.07	1,914	0.37
232 HOSPITALIZATION	769,259	9.63	675,804	6.66	579,399	5.71	321,054	3.12	-258,345	-0.45
237 VISION	11,795	0.15	3,091	0.03	2,934	0.03	0	0.00	-2,934	-1.00
238 SECTION 125 CREDIT	30,962	0.39	11,200	0.11	10,626	0.10	0	0.00	-10,626	-1.00
241 WORKER COMPENSATION	29,857	0.37	22,560	0.22	20,962	0.21	20,215	0.20	-747	-0.04
242 WORKER COMPENSATION	0	0.00	2	0.00	0	0.00	0	0.00	0	0.00
243 WORKER COMPENSATION	4,055	0.05	1,932	0.02	1,917	0.02	0	0.00	-1,917	-1.00
244 WORKER COMPENSATION	0	0.00	1,867	0.02	1,867	0.02	0	0.00	-1,867	-1.00
2XX BENEFITS TOTAL	1,527,461	19.11	1,419,669	13.99	1,270,062	12.52	1,009,195	9.79	-260,867	-0.21
312 PROFESSIONAL/TECHNICAL	30,000	0.38	231,947	2.29	265,436	2.62	237,000	2.30	-28,436	-0.11
331 TRAVEL - IN-COUNTY	23,000	0.29	25,701	0.25	30,227	0.30	28,853	0.28	-1,374	-0.05
332 TRAVEL - OUT OF COUNTY	0	0.00	1,352	0.01	1,820	0.02	1,800	0.02	-20	-0.01
333 TRAVEL - OUT OF STATE	0	0.00	271	0.00	235	0.00	0	0.00	-235	-1.00
351 REPAIR - INSTRUCTIONAL EQUIPMENT	0	0.00	176	0.00	414	0.00	0	0.00	-414	-1.00
352 REPAIR - OTHER EQUIPMENT	0	0.00	1,297	0.01	1,495	0.01	700	0.01	-795	-0.53
360 RENTALS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
365 SUBSCRIPTION FEES - SOFTWARE	0	0.00	2,250	0.02	2,250	0.02	0	0.00	-2,250	-1.00
371 TELEPHONE BASE	12,200	0.15	6,429	0.06	6,364	0.06	6,500	0.06	136	0.02
372 TELEPHONE LONG DISTANCE	400	0.01	137	0.00	137	0.00	200	0.00	63	0.46
373 POSTAGE	950	0.01	1,799	0.02	1,836	0.02	590	0.01	-1,246	-0.68
374 TELEPHONE EQUIPMENT	800	0.01	0	0.00	98	0.00	600	0.01	503	5.15
375 TELEPHONE MAINTENANCE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00
376 PDA DATA	900	0.01	349	0.00	349	0.00	0	0.00	-349	-1.00
377 PDA VOICE/CELL	0	0.00	1,519	0.01	1,297	0.01	100	0.00	-1,197	-0.92
391 PRINTING	6,000	0.08	5,504	0.05	4,402	0.04	5,575	0.05	1,173	0.27
394 UNIFORM SERVICE	0	0.00	244	0.00	244	0.00	0	0.00	-244	-1.00
3XX PURCHASED SERVICES TOTAL	74,250	0.93	278,974	2.75	316,601	3.12	281,918	2.74	-34,683	-0.11

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2009-10		2009-10		2009-10		2009-10		2010-11		2009-10 AMENDED VS. 2010-11 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%		
450 GASOLINE	0	0.00	195	0.00	170	0.00	275	0.00	105	0.62		
4XX ENERGY SERVICES TOTAL	0	0.00	195	0.00	170	0.00	275	0.00	105	0.62		
511 SUPPLIES	725,000	9.07	360,549	3.55	1,720,237	16.95	419,898	4.07	-1,300,339	-0.76		
544 GREASE/OIL	0	0.00	16	0.00	0	0.00	45	0.00	45	0.00		
521 TEXTBOOKS-NONSTATE	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
550 REPAIR PARTS	0	0.00	13	0.00	0	0.00	85	0.00	85	0.00		
5XX SUPPLIES/MATERIALS TOTAL	725,000	9.07	360,578	3.55	1,720,237	16.95	420,028	4.08	-1,300,209	-0.76		
612 LIBRARY BOOKS (EXISTING)	0	0.00	994	0.01	994	0.01	0	0.00	-80	-100.00		
622 A/V MATERIALS < \$1000	0	0.00	80	0.00	80	0.00	0	0.00	-17,629	-100.00		
641 FURN/FIX/EQUIP > \$1000	0	0.00	0	0.00	17,629	0.17	0	0.00	-57,701	-57.36		
642 FURN/FIX/EQUIP <\$1000	34,800	0.44	79,512	0.78	100,601	0.99	42,900	0.42	15,821	493.87		
643 COMPUTER HARDWARE > \$1000	0	0.00	0	0.00	3,204	0.03	19,025	0.06	-84,732	-93.39		
644 COMPUTER HARDWARE < \$1000	16,800	0.21	40,540	0.40	90,732	0.89	6,000	0.06	-896	-100.00		
691 COMPUTER SOFTWARE > \$1000	0	0.00	0	0.00	896	0.01	0	0.00	-628	-50.52		
692 COMPUTER SOFTWARE < \$1000	0	0.00	861	0.01	1,243	0.01	615	0.01	-5,168	-81.16		
693 LICENSE FEES - SOFTWARE	0	0.00	5,821	0.06	6,368	0.06	1,200	0.01	-152,008	-68.55		
6XX CAPITAL OUTLAY TOTAL	51,600	0.65	126,814	1.25	221,748	2.19	69,740	0.49	-152,008	-68.55		
737 DUES/FEES	54,000	0.68	4,376	0.04	4,569	0.05	9,500	0.09	4,931	107.91		
738 COMMISSIONS	0	0.00	0	0.00	0	0.00	0	0.00	0	0.00		
739 BANK CHARGES	0	0.00	5,208	0.05	0	0.00	4,200	0.04	4,200	0.00		
785 DEPRECIATION	0	0.00	249,791	2.46	0	0.00	0	0.00	0	0.00		
794 FIELD TRIPS	0	0.00	24,833	0.24	24,940	0.25	23,600	0.23	-1,340	-5.37		
7XX OTHER EXPENSES TOTAL	54,000	0.68	284,207	2.80	29,509	0.29	37,300	0.36	7,791	26.40		
972 INVENTORY	0	0.00	0	0.00	0	0.00	0	0.00	0	#DIV/0!		
TOTAL EXPENDITURES	7,122,061	89	6,487,306	64	7,225,163	71.21	5,422,162	52	-1,803,001	-24.95		
TRANSFER TO OPERATING FUND	0	0.00	340,129	3.35	340,129	3.35	0	0.00	-340,129	-100.00		
TOTAL EXPENDITURES AND TRANSFERS	7,122,061	89.13	6,827,435	67.29	7,565,292	74.56	5,422,162	52.62	-2,143,130	-28.33		
FUND BALANCE, JUNE 30	868,976	10.87	3,319,159	32.71	2,581,303	25.44	4,883,039	47.38	2,301,736	89.17		
GRAND TOTAL	7,991,037	100.00	10,146,594	100.00	10,146,595	100.00	10,305,201	100.00	155,873	1.54		

THIS PAGE INTENTIONALLY LEFT BLANK

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 x BSA x DCD + Various Allocations – RLE.

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

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

Full-Time Equivalent (FTE) Student

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

Function

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

Fund

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

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.27 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

PECO

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

Program Category

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

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.155 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 96% X .005155

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 program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 4.935.

THIS PAGE INTENTIONALLY LEFT BLANK



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. Brian T. Binggell
 Superintendent
 Brevard Public Schools

Ms. Cyndi Van Meter
 Associate Superintendent,
 Division of Curriculum
 and Instruction,
 Equity Coordinator

Dr. Walter Christy, Director
 Office of Secondary Programs

Ms. Pamela Treadwell
 Director
 ESE Administrative
 Support Services
 ADA/Section 504 Coordinator

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

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

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

Ms. Susan Standley, Director
 Office of
 Compensation & Benefits

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

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

This Publication or portions of this publication can be made available to persons with disabilities in a variety of formats, including large print, Braille or audiotape. Telephone or written request should include your name, address, and telephone number. Requests should be made to Kim Riddle, Exceptional Education Projects, 633-1000, ext. 535, at least two (2) weeks prior to the time you need the publication.