

**2006-07**

**ADOPTED TENTATIVE BUDGET  
ALL FUNDS**

**SCHOOL BOARD OF BREVARD COUNTY, FLORIDA**

**September 7, 2006**

# **SCHOOL BOARD OF BREVARD COUNTY**

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

## **SUPERINTENDENT**

Dr. Richard A. DiPatri

## **SCHOOL BOARD MEMBERS**

Robert Jordan, Chairman

Janice Kershaw, Vice Chairman

Bea Fowler

Larry Hughes

Amy Knessy

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**ADOPTED TENTATIVE BUDGET  
2005-06 versus 2006-07**

FUND	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	511,135,289	566,126,425	54,991,135	10.76
SPECIAL REVENUE	75,003,242	77,376,157	2,372,915	3.16
DEBT SERVICE	25,997,897	43,389,380	17,391,483	66.90
CAPITAL OUTLAY	<u>378,328,072</u>	<u>520,440,524</u>	<u>142,112,452</u>	<u>37.56</u>
SUB TOTAL	990,464,500	1,207,332,486	216,867,985	21.90
LESS TRANSFERS	<u>18,651,682</u>	<u>36,292,058</u>	<u>17,640,376</u>	<u>94.58</u>
<b>TOTAL</b>	<b>971,812,818</b>	<b>1,171,040,428</b>	<b>199,227,609</b>	<b>20.50</b>
INTERNAL SERVICE	91,815,356	98,870,525	7,055,169	7.68
ENTERPRISE	9,767,259	9,390,126	-377,133	-3.86

	ACTUAL 2005-06 MILLAGE	PROPOSED 2006-07 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	5.203	4.956	-0.247	-4.75
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.250	0.201	-0.049	-19.60
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
<b>TOTAL</b>	<b>7.963</b>	<b>7.667</b>	<b>-0.296</b>	<b>-3.72</b>

**SCHOOL BOARD OF BREVARD COUNTY  
BUDGET SUMMARY  
2006-2007**

**BUDGET - ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	TOTAL	INTERNAL SERVICE	ENTERPRISE
<b>REVENUES</b>							
Federal Sources	3,272,568	53,140,727	0	0	56,413,295	0	0
State Sources	301,217,126	452,523	2,454,250	20,323,442	324,447,341	0	0
Local Sources	219,657,249	15,098,042	469,100	100,858,613	336,083,004	63,512,424	7,028,953
<b>TOTAL REVENUES</b>	<b>524,146,943</b>	<b>68,691,292</b>	<b>2,923,350</b>	<b>121,182,055</b>	<b>716,943,640</b>	<b>63,512,424</b>	<b>7,028,953</b>
Transfers In	0	0	36,292,058	0	36,292,058	0	0
Nonrevenue Sources	0	0	0	208,051,679	208,051,679	0	0
Fund Balance - July 1, 2006	41,979,482	8,684,865	4,173,972	191,206,790	246,045,109	35,358,101	2,361,172
<b>TOTAL REVENUES AND BALANCES</b>	<b>566,126,425</b>	<b>77,376,157</b>	<b>43,389,380</b>	<b>520,440,524</b>	<b>1,207,332,486</b>	<b>98,870,525</b>	<b>9,390,126</b>
<b>EXPENDITURES</b>							
Instruction	292,523,571	21,181,419	0	0	313,704,990	0	0
Pupil Personnel Services	14,367,098	4,778,616	0	0	19,145,714	0	0
Instructional Media Services	8,850,250	207,932	0	0	9,058,182	0	0
Instructional & Curriculum Development	9,664,350	9,354,446	0	0	19,018,796	0	0
Instructional Staff Training	1,226,229	3,694,842	0	0	4,921,071	0	0
Instructional Technology	5,756,129	34,810	0	0	5,790,939	0	0
Board of Education	952,130	0	0	0	952,130	0	0
General Administration	2,094,644	817,992	0	0	2,912,636	0	0
School Administration	33,363,826	630,448	0	0	33,994,274	0	0
Facilities Acquisition & Construction	815,340	0	0	453,912,780	454,728,120	0	0
Fiscal Services	2,121,063	0	0	0	2,121,063	58,022,229	0
Food Services	0	35,842,067	0	0	35,842,067	0	0
Central Services	7,302,036	0	0	0	7,302,036	0	0
Pupil Transportation Services	19,053,654	713,761	0	0	19,767,415	0	0
Operation of Plant	47,878,422	13,200	0	0	47,891,622	0	0
Maintenance of Plant	6,889,886	0	0	0	6,889,886	0	0
Administrative Technology Services	2,804,700	0	0	0	2,804,700	0	0
Community Services	19,048	106,624	0	0	125,672	0	8,365,548
Debt Service	550,000	0	38,719,236	10,282,046	49,551,282	0	0
<b>TOTAL EXPENDITURES</b>	<b>456,232,376</b>	<b>77,376,157</b>	<b>38,719,236</b>	<b>464,194,826</b>	<b>1,036,522,595</b>	<b>58,022,229</b>	<b>8,365,548</b>
Transfers Out	0	0	0	36,292,058	36,292,058	0	0
Reserved Fund Balance	109,894,049	0	4,670,144	14,310,992	128,875,185	0	0
Unreserved Fund Balance	0	0	0	5,642,648	5,642,648	40,848,296	1,024,578
<b>TOTAL EXPENDITURES, TRANSFERS AND RESERVES</b>	<b>566,126,425</b>	<b>77,376,157</b>	<b>43,389,380</b>	<b>520,440,524</b>	<b>1,207,332,486</b>	<b>98,870,525</b>	<b>9,390,126</b>

## 2006-07 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	2005-06	2006-07	NUMBER	PERCENT
<b>TAX INFORMATION:</b>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	5.203	4.956	-0.247	-4.75
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.250	0.201	-0.049	-19.60
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.963	7.667	-0.296	-3.72
TAX ROLL (NON-EXEMPT)	\$31,060,244,010	\$39,294,006,872	\$8,233,762,862	26.51
VALUE OF 1.000 MILL	\$29,507,232	\$37,329,307	\$7,822,075	26.51
<b>STUDENT DATA, including charter schools:</b>				
MEMBERSHIP	76,062	76,963	901	1.18
UNWEIGHTED FTE (FTE)*	74,013.95	75,070.59	1,056.64	1.43
WEIGHTED FTE (WFTE)*	81,275.54	82,352.67	1,077.13	1.33
<b>OPERATING FUND ONLY:</b>				
REVENUE/TRANSFERS	\$468,565,360	\$524,146,943	\$55,581,583	11.86
BEGINNING BALANCES	<u>\$42,569,929</u>	<u>\$41,979,482</u>	<u>-\$590,447</u>	<u>-1.39</u>
TOTAL AVAILABLE FUNDS	\$511,135,289	\$566,126,425	\$54,991,136	10.76
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$6,905.93	\$7,541.25	\$635.32	9.20
AVAILABLE FUNDS PER WEIGHTED FTE	\$6,288.92	\$6,874.41	\$585.50	9.31
<b>ADDITIONAL INFORMATION:</b>				
BASE STUDENT ALLOCATION (BSA)	\$3,742.42	\$3,981.61	\$239.19	6.39
DISTRICT COST DIFFERENTIAL (DCD)	0.9804	0.9865	0.0061	0.62
STATE CATEGORICAL FUNDS	\$106,835,571	\$127,540,527	\$20,704,956	19.38
CATEGORICALS AS % OF STATE DOLLARS	38.32%	42.34%	4.02%	10.49

**2006-07 HIGHLIGHTS**  
**CHANGES IN PERSONNEL**

	ACTUAL 2005-06	PROJECTED 2006-07	DIFFERENCE	
			UNITS	PERCENT
<b><u>SCHOOLS</u></b>				
CLASSROOM TEACHERS	4,966.39	5,116.58	150.19	3.02
OTHER TEACHERS	264.70	272.10	7.40	2.80
INSTRUCTIONAL SUPPORT	37.00	37.00	0.00	0.00
ADMINISTRATIVE	234.00	236.00	2.00	0.85
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>3,379.33</u>	<u>3,495.13</u>	<u>115.80</u>	<u>3.43</u>
TOTAL FOR SCHOOLS	8,882.42	9,157.81	275.39	3.10
<b><u>DEPARTMENTS</u></b>				
ADMINISTRATIVE	47.00	47.00	0.00	0.00
SUPPORT SERVICES	<u>347.42</u>	<u>357.42</u>	<u>10.00</u>	<u>2.88</u>
TOTAL FOR DEPARTMENTS (does not include board members)	394.42	404.42	10.00	2.54
DISTRICT TOTAL:	9,276.84	9,562.23	285.39	3.08

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 \$4.44 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 2005-06	PROJECTED Alloc Units 2006-2007	Difference	Percent of Total
<b>INSTRUCTIONAL - CLASSROOM</b>	4,767.66	4,919.47	151.81	51.45%
Staffing Specialist	36.00	36.00	0.00	0.38%
Resource Teachers	87.00	85.00	-2.00	0.89%
Adult Ed Resource Teachers	10.09	10.47	0.38	0.11%
Adult Ed Teachers	65.64	65.64	0.00	0.69%
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<b>SUB-TOTAL</b>	<b>4,966.39</b>	<b>5,116.58</b>	<b>150.19</b>	<b>53.51%</b>
<b>INSTRUCTIONAL - OTHER TEACHERS</b>				
Guidance	172.45	174.85	2.40	1.83%
Media Specialists	92.25	97.25	5.00	1.02%
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<b>SUB-TOTAL</b>	<b>264.70</b>	<b>272.10</b>	<b>7.40</b>	<b>2.85%</b>
<b>INSTRUCTIONAL SUPPORT</b>				
Psychologists	32.00	32.00	0.00	0.33%
Child Find Specialists	5.00	5.00	0.00	0.05%
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<b>SUB-TOTAL</b>	<b>37.00</b>	<b>37.00</b>	<b>0.00</b>	<b>0.39%</b>
<b>ADMINISTRATIVE</b>				
Principals	85.00	85.00	0.00	0.89%
Assistant Principals/12 month	54.00	56.00	2.00	0.59%
Assistant Principal/Dean-10 month	41.00	41.00	0.00	0.43%
Assistant Principals Elem/10 month	54.00	54.00	0.00	0.56%
-----	-----	-----	-----	-----
<b>SUB-TOTAL</b>	<b>234.00</b>	<b>236.00</b>	<b>2.00</b>	<b>2.47%</b>
<b>EXECUTIVE/ADMIN/PROFESSIONAL</b>				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%



<b>SUPPORT SERVICES</b>				
Paraprofessionals	803.00	870.98	67.98	9.11%
Bus Drivers/Attendants	418.90	418.90	0.00	4.38%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.03%
Behavior Analyst-EAP	15.00	15.00	0.00	0.16%
District Child Care Coord-EAP	1.00	1.00	0.00	0.01%
Technology-EAP	43.00	61.00	18.00	0.64%
Cafeteria	495.19	498.37	3.18	5.21%
Custodial	662.46	683.38	20.92	7.15%
Class Crafts and Services	257.80	257.80	0.00	2.70%
Clerical	462.25	453.25	-9.00	4.74%
Child Care Coord/Asst	217.73	232.45	14.72	2.43%
	-----	-----	-----	-----
<b>SUB-TOTAL</b>	<b>3,379.33</b>	<b>3,495.13</b>	<b>115.80</b>	<b>36.55%</b>
<b>SCHOOLS TOTAL</b>	<b>8,882.42</b>	<b>9,157.81</b>	<b>275.39</b>	<b>95.77%</b>
<b>NON-SCHOOLS (DEPARTMENTS)</b>	<b>ACTUAL</b>	<b>PROJECTED</b>		<b>Percent</b>
	<b>Alloc Units</b>	<b>Alloc Units</b>		<b>of</b>
	<b>2005-2006</b>	<b>2006-2007</b>	<b>Difference</b>	<b>Total</b>
<b>ADMINISTRATIVE</b>				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	7.00	7.00	0.00	0.07%
Area Superintendents	4.00	4.00	0.00	0.04%
Directors/Managers/Coordinators	35.00	35.00	0.00	0.37%
	-----	-----	-----	-----
<b>SUB-TOTAL</b>	<b>47.00</b>	<b>47.00</b>	<b>0.00</b>	<b>0.49%</b>
<b>SUPPORT SERVICES</b>				
Executive/Administrative/Professional	129.00	139.00	10.00	1.45%
Cafeteria	4.88	4.88	0.00	0.05%
Clerical	185.00	184.00	-1.00	1.92%
Classified Crafts and Services	28.54	29.54	1.00	0.31%
	-----	-----	-----	-----
<b>SUB-TOTAL</b>	<b>347.42</b>	<b>357.42</b>	<b>10.00</b>	<b>3.74%</b>
<b>NON-SCHOOL TOTAL</b>	<b>394.42 *</b>	<b>404.42 *</b>	<b>10.00</b>	<b>4.23%</b>
<b>DISTRICT TOTALS</b>	<b>9,276.84</b>	<b>9,562.23</b>	<b>285.39</b>	<b>100.00%</b>

Source: Personnel Position Control Data

\*Department totals do not include Board Members

07/27/2006

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2005-06 ADOPTED REVENUE	2005-06 AMENDED REVENUE	2006-07 PROJECTED REVENUE	2005-06 AMENDED VS 2006-07 PROJECTED	
				AMOUNT	%
<b><u>FEDERAL SOURCES</u></b>					
3121 IMPACT AID	1,872,568	1,104,175	1,872,568	768,393	69.59
3202 MEDICAID REIMBURSEMENT	1,400,000	1,050,201	1,400,000	349,799	33.31
3290 IMPACT AID HURRICANE RECOVERY	0	175,411	0	-175,411	-100.00
TOTAL FEDERAL	3,272,568	2,329,786	3,272,568	942,782	40.47
<b><u>STATE SOURCES</u></b>					
3310 F.E.F.P.	147,165,893	141,925,246	138,465,572	-3,459,674	-2.44
3310 SAFE SCHOOLS	1,894,559	1,899,723	1,770,253	-129,470	-6.82
3310 SUPPLEMENTAL INSTRUCTION	21,335,028	21,335,028	22,187,876	852,848	4.00
3310 ESE GUARANTEED ALLOCATION	29,700,374	29,700,374	31,672,638	1,972,264	6.64
3310 READING ALLOCATION	2,377,730	2,400,944	3,036,878	635,934	26.49
3310 SPECIAL TEACHERS ARE REWARDED	0	0	4,075,528	4,075,528	0.00
3310 DISCRETIONARY EQUALIZATION (.25 MILL)	99,762	99,762	0	-99,762	-100.00
3310 DISCRETIONARY COMPRESSION (.51 MILL)	0	0	3,338,389	3,338,389	0.00
3315 WORKFORCE DEVELOPMENT	2,900,682	2,900,682	3,099,854	199,172	6.87
3318 ADULTS WITH DISABILITIES	600,685	600,685	600,685	0	0.00
3323 C.O. & D.S.	40,481	40,516	40,516	0	0.00
3334 FL TEACHER LEAD PROGRAM .	498,236	498,236	1,259,230	760,994	152.74
3336 INSTRUCTIONAL MATERIALS	6,695,407	6,723,771	7,303,875	580,104	8.63
3343 STATE LICENSE TAX	200,000	245,721	200,000	-45,721	-18.61
3344 LOTTERY ENHANCEMENT	3,990,718	3,566,067	3,572,305	6,238	0.17
3354 TRANSPORTATION	12,009,877	11,357,483	12,284,572	927,089	8.16
3355 CLASS SIZE REDUCTION	41,633,846	41,507,774	59,348,594	17,840,820	42.98
3361 SCHOOL RECOGNITION	5,300,052	5,445,937	5,238,711	-207,226	-3.81
3371 VOLUNTARY PREKINDERGARTEN	0	2,045,106	1,820,807	-224,299	-10.97
3372 PREKINDERGARTEN	125,317	135,317	145,000	9,683	7.16
3375 PUBLIC SCHOOL TECHNOLOGY	1,389,458	1,390,845	0	-1,390,845	-100.00
3376 TEACHER TRAINING	500,956	504,748	0	-504,748	-100.00
3397 CHARTER SCHOOL CAPITAL OUTLAY	837,156	945,844	1,755,843	809,999	85.64
3399 MISCELLANEOUS STATE	0	3,536,865	0	-3,536,865	-100.00
TOTAL STATE	279,296,217	278,806,674	301,217,126	22,410,452	8.04

**OPERATING FUND  
PROJECTED REVENUE**

REVENUE	2005-06 ADOPTED REVENUE	2005-06 AMENDED REVENUE	2006-07 PROJECTED REVENUE	2005-06 AMENDED VS 2006-07 PROJECTED	
				AMOUNT	%
<b>LOCAL SOURCES</b>					
341X AD VALOREM	175,191,148	177,938,073	211,545,180	33,607,107	18.89
3424 TUITION	0	49,438	0	-49,438	-100.00
3425 RENT	145,000	157,063	152,000	-5,063	-3.22
343X INCOME/INVESTMENTS	1,850,000	4,489,915	4,950,000	460,085	10.25
346X ADULT STUDENT FEES	96,000	233,384	96,000	-137,384	-58.87
347X OTHER STUDENT FEES	130,000	227,487	162,000	-65,487	-28.79
3494 FEDERAL-INDIRECT	787,396	725,784	811,032	85,248	11.75
3499 FOOD SERVICE-INDIRECT	319,607	299,072	350,000	50,928	17.03
349X MISCELLANEOUS LOCAL	<u>1,591,037</u>	<u>2,469,213</u>	<u>1,591,037</u>	<u>-878,176</u>	<u>-35.57</u>
TOTAL LOCAL	180,110,188	186,589,428	219,657,249	33,067,821	17.72
<b>OTHER FINANCING SOURCES</b>					
3714 PREMIUM ON NOTE ISSUANCE	0	208,980	0	-208,980	-100.00
374X LOSS RECOVERABLES	0	<u>630,492</u>	0	<u>-630,492</u>	<u>-100.00</u>
TOTAL OTHER	0	839,472	0	-839,472	-100.00
TOTAL REVENUE	462,678,973	468,565,360	524,146,943	55,581,583	11.86
<b>FUND BALANCE JULY 1:</b>					
RESERVED	39,627,592	39,627,592	41,979,482	2,351,890	5.93
UNRESERVED (2004-05 AUDIT ADJUSTMENT)	0	<u>2,942,337</u>	0	<u>-2,942,337</u>	<u>0.00</u>
	39,627,592	42,569,929	41,979,482	-590,447	-1.39
<b>GRAND TOTAL</b>	<b>502,306,565</b>	<b>511,135,289</b>	<b>566,126,425</b>	<b>54,991,135</b>	<b>10.76</b>

## FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2005-06	PROJECTED 2006-07	DIFFERENCE	% CHANGE
FTE	74,013.95	75,070.59	1,056.64	1.43
WEIGHTED FTE	81,275.54	82,352.67	1,077.13	1.33
BASE STUDENT ALLOCATION	\$3,742.42	\$3,981.61	\$239.19	6.39
DISTRICT COST DIFFERENTIAL	0.9804	0.9865	0.0061	0.62
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$298,205,529	\$323,469,615	\$25,264,086	8.47
SAFE SCHOOLS	\$1,899,723	\$1,770,253	-\$129,470	-6.82
ESE GUARANTEED ALLOCATION	\$29,700,374	\$31,672,638	\$1,972,264	6.64
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$21,335,028	\$22,187,876	\$852,848	4.00
DISCRETIONARY EQUALIZATION (.25 mills)	\$99,762	\$0	-\$99,762	-100.00
DISCRETIONARY COMPRESSION (.51 mills)	\$0	\$3,338,389	\$3,338,389	0.00
READING ALLOCATION	\$2,400,944	\$3,036,878	\$635,934	26.49
SPECIAL TEACHERS ARE REWARDED (STAR)	\$0	\$4,075,528	\$4,075,528	0.00
GROSS STATE AND LOCAL FEFP	\$353,641,360	\$389,551,177	\$35,909,817	10.15
REQUIRED LOCAL EFFORT/FEES	-\$153,526,127	-\$185,004,043	-\$31,477,916	20.50
GROSS STATE FEFP	\$200,115,233	\$204,547,134	\$4,431,901	2.21
PRIOR YEAR ADJUSTMENT	\$421,741	\$0	-\$421,741	-100.00
MCKAY SCHOLARSHIPS	-\$3,175,897	\$0	\$3,175,897	-100.00
NET STATE DOLLARS	\$197,361,077	\$204,547,134	\$7,186,057	3.64

## ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2005-06	PROJECTED 2006-07	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$31,060,244,010	\$39,294,006,872	\$8,233,762,862	26.51
95% OF VALUE	\$29,507,231,810	\$37,329,306,528	\$7,822,074,718	26.51
REQUIRED LOCAL EFFORT	\$153,526,127	\$185,004,043	\$31,477,916	20.50
LOCAL TAX DOLLARS - DISCRETIONARY	\$15,048,688	\$19,037,946	\$3,989,258	26.51
LOCAL TAX DOLLARS - SUPPLEMENTAL DISCRETIONARY	\$7,376,808	\$7,503,191	\$126,383	1.71
TOTAL LOCAL TAXES	\$175,951,623	\$211,545,180	\$35,593,557	20.23
VALUE OF 1 MILL	\$29,507,232	\$37,329,307	\$7,822,075	26.51

2005-06 FIGURES TAKEN FROM DOE FOURTH CALCULATION, 4/06

2006-07 FIGURES TAKEN FROM DOE SECOND CALCULATION, 7/06

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS. 2006-07 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	17,869,087	19,825,828	19,724,411	18,918,640	-805,771	-4.09
121 TEACHER SALARY	195,864,504	213,863,083	213,519,819	212,082,861	-1,436,957	-0.67
123 SUPPLEMENTS	3,091,843	3,920,991	3,878,384	3,998,522	120,138	3.10
141 SUBSTITUTE SALARY	3,989,450	4,552,528	4,098,842	4,241,421	142,579	3.48
161 HOURLY SALARY	45,455,361	49,756,117	53,020,301	50,666,528	-2,353,773	-4.44
171 SCHOOL BOARD SALARY	170,860	177,865	170,860	177,865	7,005	4.10
181 EAP SALARY	6,749,353	7,844,055	7,977,735	9,473,991	1,496,256	18.76
191 TEMPORARY SALARY	<u>136,547</u>	<u>98,301</u>	<u>128,909</u>	<u>146,398</u>	<u>17,489</u>	<u>13.57</u>
1XX SALARIES TOTAL	273,327,005	300,038,769	302,519,261	299,706,227	-2,813,034	-0.93
210 RETIREMENT	21,108,887	22,717,144	22,782,195	28,981,979	6,199,784	27.21
220 FICA	20,499,367	21,536,001	22,440,450	22,488,873	48,423	0.22
231 LIFE INSURANCE	611,309	669,214	675,527	664,600	-10,927	-1.62
232 HOSPITALIZATION	35,893,046	36,552,958	36,482,640	34,853,171	-1,629,470	-4.47
236 OPT-OUT	915,797	998,276	1,011,236	0	-1,011,236	-100.00
237 VISION	371,492	400,074	374,713	390,387	15,674	4.18
238 125 CREDIT	1,408,744	1,406,843	1,468,407	1,546,777	78,370	5.34
241 WORK. COMP. - GENERAL	2,437,022	2,742,257	2,593,024	2,628,174	35,151	1.36
242 WORK. COMP. - BUS DRIVER	583,612	810,392	803,449	769,156	-34,293	-4.27
243 WORK. COMP. - MAINTENANCE	1,058,938	1,317,100	1,229,843	1,122,899	-106,944	-8.70
244 WORK. COMP. - CAFETERIA	0	4,840	495	5,801	5,305	1,071.20
250 UNEMPLOYMENT	<u>275,000</u>	<u>99,773</u>	<u>275,000</u>	<u>275,000</u>	<u>0</u>	<u>0.00</u>
2XX FRINGE TOTAL	85,163,214	89,254,872	90,136,979	93,726,816	3,589,837	3.98
311 LEGAL SERVICES	282,903	328,258	329,108	282,903	-46,205	-14.04
312 PROFESSIONAL/TECHNICAL	9,824,095	26,778,922	27,952,513	12,811,758	-15,140,755	-54.17
314 MEDICAL TESTS	79,250	104,771	119,173	79,250	-39,923	-33.50
315 REIMBURSE TUITION AND BOOKS	8,000	54,844	209,276	155,000	-54,276	-25.94
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	2,770,663	3,224,869	2,770,563	6,224,869	3,454,306	124.68
323 LIABILITY INSURANCE	658,354	658,442	658,354	713,312	54,958	8.35
324 FIDELITY BOND INSURANCE	25,700	11,775	25,700	12,700	-13,000	-50.58
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	204,228	167,309	339,552	264,976	-74,576	-21.96

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS. 2006-07 TENTATIVE	
					AMOUNT	%
332 TRAVEL - OUT-OF-COUNTY	486,433	653,973	1,135,403	543,235	-592,168	-52.15
351 REPAIR - INSTRUCTIONAL	39,643	53,030	89,365	35,308	-54,057	-60.49
352 REPAIR - NON-INSTRUCTIONAL	339,126	121,747	540,605	134,744	-405,861	-75.08
353 MAINFRAME MAINTENANCE	185,000	164,082	178,574	185,000	6,426	3.60
354 SPECIALIZED SERVICES	1,015,500	838,399	1,016,918	983,213	-33,705	-3.31
356 MAINT AND WARRANTY AGREEMENTS		7,700		0	-7,700	-100.00
360 RENTALS	1,557,301	1,975,101	1,593,143	1,531,746	-61,397	-3.85
361 SOFTWARE RENTAL	186,974	196,470	497,978	222,974	-275,004	-55.22
363 HARDWARE LEASE	120,000	169,344	135,080	120,000	-15,080	-11.16
371 TELEPHONE BASE	535,956	1,296,615	421,138	594,466	173,328	41.16
372 TELEPHONE LONG DISTANCE	61,991	39,038	85,071	63,996	-21,075	-24.77
373 POSTAGE	237,329	243,659	291,293	267,104	-24,189	-8.30
374 TELEPHONE EQUIPMENT	610,819	431,273	1,593,009	382,910	-1,210,099	-75.96
376 PDA DATA USAGE	0	14,188	7,308	0	-7,308	-100.00
384 WATER	821,700	574,627	778,696	717,904	-60,792	-7.81
385 REFUSE	744,219	593,700	778,298	745,656	-32,642	-4.19
386 RECYCLING	35,000	87,432	94,748	35,000	-59,748	-63.06
387 SEWER	1,001,394	819,338	1,048,531	1,059,236	10,705	1.02
388 LANDFILL	445,140	394,928	447,937	532,738	84,801	18.93
391 PRINTING	476,711	595,788	741,876	507,318	-234,558	-31.62
393 DRY CLEANING	4,000	7,162	10,162	1,200	-8,962	-88.19
394 LINEN SERVICE	49,350	58,639	72,105	47,850	-24,255	-33.64
395 PEST CONTROL	244,435	222,236	257,877	283,905	26,028	10.09
397 ISOLATED TRANSPORTATION	8,000	3,691	3,691	8,000	4,309	116.73
399 PRINTING CHARGE-BACK	<u>-535,000</u>	<u>-765,510</u>	<u>-565,000</u>	<u>-595,000</u>	<u>-30,000</u>	<u>5.31</u>
3XX PURCHASED SERVICES TOTAL	22,851,480	40,453,105	43,993,013	29,280,537	-14,712,476	-33.44
410 NATURAL GAS	155,990	330,298	-98,650	202,019	300,669	-304.78
420 BOTTLED GAS	66,368	82,267	16,655	75,193	58,538	351.46
430 ELECTRICITY	9,895,988	12,325,684	12,801,277	10,420,989	-2,380,288	-18.59
440 FUEL OIL	16,948	19,310	55,960	16,439	-39,521	-70.62
450 GASOLINE	262,444	382,486	401,555	246,600	-154,955	-38.59
460 DIESEL	<u>1,386,050</u>	<u>1,963,979</u>	<u>2,041,217</u>	<u>1,986,050</u>	<u>-55,167</u>	<u>-2.70</u>
4XX ENERGY SERVICES TOTAL	11,783,788	15,104,025	15,218,015	12,947,290	-2,270,725	-14.92

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS. 2006-07 TENTATIVE	
					AMOUNT	%
511 SUPPLIES	7,932,081	7,443,588	11,234,986	8,373,965	-2,861,021	-25.47
515 FINANCIAL PROCESSING SUPPORT	22,000	16,301	16,301	22,000	5,699	34.96
516 INSTRUCTIONAL PROC. SUPPORT	25,800	12,108	12,108	25,800	13,692	113.08
521 NON-STATE ADOPTED TEXTBOOKS	3,105,332	1,319,969	2,665,242	3,389,606	724,364	27.18
522 STATE ADOPTED TEXTBOOKS	3,094,232	4,830,596	8,254,720	3,389,460	-4,865,260	-58.94
530 PERIODICALS	53,163	217,183	229,612	52,146	-177,466	-77.29
544 GREASE/OIL	26,605	37,148	37,051	26,605	-10,446	-28.19
550 REPAIR PARTS	524,136	600,611	600,668	524,526	-76,142	-12.68
560 TIRES/TUBES	153,016	180,259	180,989	153,116	-27,873	-15.40
594 UNIFORMS	103,100	172,306	269,319	103,600	-165,719	-61.53
5XX SUPPLIES/MATERIALS TOTAL	15,039,465	14,830,071	23,500,998	16,060,824	-7,440,174	-31.66
612 LIBRARY BOOKS -REPLACEMENT	499,907	595,086	719,127	509,947	-209,180	-29.09
621 A/V MATERIALS > \$750	149,367	11,210	55,289	128,031	72,742	131.57
622 A/V MATERIALS < \$750	47,812	155,804	211,819	44,128	-167,691	-79.17
631 NEW CONSTRUCTION - CONTRACTED OUT	0	9,000	9,000	0	-9,000	-100.00
632 LEASE PURCHASE AGREEMENT	0	8,650	8,650	0	-8,650	-100.00
634 NEW CONSTRUCTION - PROFESSIONAL FEES	0	15,683	20,889	0	-20,889	-100.00
635 NEW CONSTRUCTION - SURVEY TEST	0	0	171	0	-171	-100.00
641 FURN/FIXT/EQUIP > \$750	626,814	701,071	2,068,471	616,864	-1,451,607	-70.18
642 FURN/FIXT/EQUIP < \$750	341,790	1,323,471	1,963,677	305,640	-1,658,037	-84.44
643 COMPUTER HARDWARE > \$750	1,074,607	1,259,007	2,436,300	373,735	-2,062,565	-84.66
644 COMPUTER HARDWARE < \$750	827,470	540,513	1,195,326	132,973	-1,062,353	-88.88
652 OTHER VEHICLES	186,000	334,453	376,813	186,000	-190,813	-50.64
671 SITE IMPROVEMENT - CONTRACTED	0	67,233	462,315	0	-462,315	-100.00
672 SITE IMPROVEMENT - IN HOUSE	0	29,800	354,338	0	-354,338	-100.00
681 REMODEL - CONTRACTED	0	54,137	86,214	0	-86,214	-100.00
682 REMODEL - IN-HOUSE	73,183	3,621	82,272	73,183	-9,089	-11.05
684 REMODEL - PROF FEES	0	63,520	59,674	0	-59,674	-100.00
691 COMPUTER SOFTWARE > \$750	261,047	1,538,128	1,958,292	373,506	-1,584,786	-80.93
692 COMPUTER SOFTWARE < \$750	226,781	295,946	477,134	67,740	-409,394	-85.80
6XX CAPITAL OUTLAY TOTAL	4,314,778	7,006,332	12,545,770	2,811,747	-9,734,023	-77.59

**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS. 2006-07 TENTATIVE	
					AMOUNT	%
729 TAN INTEREST	500,000	789,000	789,000	500,000	-289,000	-36.63
730 DEBT SERVICE FEES	50,000	53,274	53,274	50,000	-3,274	-6.15
737 DUES/FEES	671,446	1,129,686	1,713,871	651,979	-1,061,892	-61.96
738 FINGERPRINT FEES PAID	110,000	103,617	100,772	110,000	9,228	9.16
739 FISCAL BANK CHARGES	45,000	41,589	55,000	45,000	-10,000	-18.18
740 JUDGEMENTS/SETTLEMENTS	40,000	0	40,000	40,000	0	0.00
783 UNINSURED PROPERTY LOSSES	100,000	505	60,411	100,000	39,589	65.53
793 SBE ADMINISTRATIVE	38,192	40,516	40,481	40,481	0	0.00
794 FIELD TRIPS	150,011	315,392	233,850	160,475	-73,375	-31.38
795 MISCELLANEOUS EXPENSE	1,000	-4,945	510	1,000	490	96.08
799 INDIRECT COSTS	0	0	3,968	0	-3,968	-100.00
<b>7XX OTHER EXPENDITURES TOTAL</b>	<b>1,705,649</b>	<b>2,468,633</b>	<b>3,091,136</b>	<b>1,698,935</b>	<b>-1,392,201</b>	<b>-45.04</b>
<b>972* APPROPRIATED FOR:</b>						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	0	0	0.00
INSTRUCTIONAL TECHNOLOGY	0	0	0	1,389,458	1,389,458	0.00
FLORIDA FIRST START	12,065	0	0	18,777	18,777	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	188,264	0	0	532,417	532,417	0.00
STAFF DEVELOPMENT	261,601	0	0	157,976	157,976	0.00
TEACHER LEAD CATEGORICAL	498,236	0	46,627	1,259,230	1,212,603	2,600.64
SCHOOL RECOGNITION	5,300,052	0	0	5,238,711	5,238,711	0.00
READING ALLOCATION	551,482	0	0	295,954	295,954	0.00
ADULT DISABLED CATEGORICAL	1,814	0	0	212	212	0.00
CHARTER SCHOOLS	14,047,677	0	0	20,055,121	20,055,121	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	837,156	0	0	1,755,843	1,755,843	0.00
INTERNATIONAL BACCALAUREATE	133,384	0	0	0	0	0.00
OPTIONAL 7TH PERIOD	463,935	0	0	0	0	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0	0	1,106,596	1,106,596	0.00
BREVARD FLORIDA VIRTUAL SCHOOL	90,000	0	0	0	0	0.00
MCKAY SCHOLARSHIPS	2,743,571	0	0	3,201,015	3,201,015	0.00
RENT	145,000	0	0	152,000	152,000	0.00
COURSE FEES	242,000	0	0	224,000	224,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
VOLUNTARY PREK	0	0	0	316,583	316,583	0.00
SPECIAL TEACHERS ARE REWARDED	0	0	0	4,075,582	4,075,582	0.00
SCHOOL RESERVE	1,000,000	0	2,409,082	1,000,000	-1,409,082	0.00
SCHOOL FUNDED SUMMER HOURS	0	0	0	50,000	50,000	0.00
ADDITIONAL ENHANCEMENTS	1,513,055	0	0	0	0	0.00
EMPLOYEE COMPENSATION	18,510,364	0	0	26,007,056	26,007,056	0.00
<b>972* OTHER APPROPRIATIONS TOTAL</b>	<b>48,443,594</b>	<b>0</b>	<b>2,455,709</b>	<b>67,914,567</b>	<b>65,458,858</b>	<b>2,665.58</b>



**OPERATING FUND  
EXPENDITURES BY OBJECT**

OBJECT	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS. 2006-07 TENTATIVE	
					AMOUNT	%
<b>SCHOOL/DEPARTMENT TOTAL</b>	462,628,973	469,155,808	493,460,881	524,146,943	30,686,062	6.22
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
972 SCHOOL BOARD CONTINGENCIES	13,880,369	13,880,369	13,880,369	13,880,369	0	0.00
972 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
972 EMPLOYEE COMPENSATION	600,000	0	0	1,100,000	1,100,000	0.00
972 ADDITIONAL MCKAY SCHOLARSHIPS	179,819	0	0	472,291	472,291	0.00
972 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
972 ENHANCEMENTS (EQUIPMENT/OTHER)	2,477,341	0	0	2,969,325	2,969,325	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	<u>20,490,063</u>	<u>27,049,113</u>	<u>2,744,039</u>	<u>21,507,497</u>	<u>18,763,458</u>	<u>683.79</u>
	39,677,592	41,979,482	17,674,408	41,979,482	24,305,074	137.52
972* UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>502,306,565</b>	<b>511,135,289</b>	<b>511,135,289</b>	<b>566,126,425</b>	<b>54,991,135</b>	<b>10.76</b>

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

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	198,363,786	237,407,564	246,240,250	216,218,947	-30,021,303	-12.19
5200 EXCEPTIONAL EDUCATION	60,479,876	58,046,973	59,730,623	64,241,234	4,510,612	7.55
5300 VOCATIONAL EDUCATION	7,626,759	6,319,158	8,118,274	8,398,898	280,625	3.46
5400 ADULT EDUCATION	1,509,425	1,527,417	1,692,930	1,645,217	-47,714	-2.82
5500 OTHER INSTRUCTIONAL	0	1,830,729	1,877,207	1,520,545	-356,662	-19.00
5900 NON-FEFP	159,403	855,356	1,023,497	498,729	-524,768	-51.27
<b>INSTRUCTIONAL TOTAL</b>	<b>268,139,248</b>	<b>305,987,198</b>	<b>318,682,781</b>	<b>292,523,571</b>	<b>-26,159,211</b>	<b>-8.21</b>
6110 ATTENDANCE/SOCIAL WORK	1,019,182	1,122,834	1,184,218	1,166,986	-17,232	-1.46
6120 GUIDANCE	9,381,223	10,353,582	10,428,514	10,181,119	-247,395	-2.37
6130 HEALTH	1,064,146	1,024,597	1,390,105	1,491,637	101,532	7.30
6140 PSYCHOLOGICAL SERVICES	1,216,174	1,257,621	1,265,090	1,404,279	139,189	11.00
6150 PARENTAL INVOLVEMENT	110,325	146,244	148,984	123,076	-25,908	-17.39
6200 INSTRUCTIONAL MEDIA	10,830,832	10,480,450	10,729,708	8,850,250	-1,879,458	-17.52
6300 INSTRUCTIONAL CURR. DEVELOP.	8,800,353	9,625,118	10,101,805	9,664,350	-437,455	-4.33
6400 INSTRUCTIONAL STAFF TRAINING	1,117,789	1,362,932	2,777,986	1,226,229	-1,551,757	-55.86
6500 INSTRUCTIONAL RELATED TECHNOLOGY	0	2,833,517	2,867,941	5,756,129	2,888,188	100.71
<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>33,540,024</b>	<b>38,206,895</b>	<b>40,894,351</b>	<b>39,864,057</b>	<b>-1,030,295</b>	<b>-2.52</b>
7100 BOARD OF EDUCATION	941,641	814,460	956,059	952,130	-3,929	-0.41
7200 GENERAL ADMINISTRATION	1,904,841	1,954,181	2,274,369	2,094,644	-179,725	-7.90
7300 SCHOOL ADMINISTRATION	31,784,416	34,844,978	34,875,938	33,363,826	-1,512,112	-4.34
7400 FACILITIES/ACQUISITION/CONST.	1,021,105	1,094,774	2,066,548	815,340	-1,251,209	-60.55
7500 FISCAL SERVICES	1,780,507	1,932,152	1,942,033	2,007,871	65,839	3.39
7600 FOOD SERVICE	0	199,440	199,500	0	-199,500	-100.00
7710 RESEARCH DEVELOPMENT	238,931	270,435	270,625	265,880	-4,745	-1.75
7720 INFORMATION SERVICES	659,636	711,156	769,877	756,881	-12,995	-1.69
7730 STAFF SERVICES	1,873,814	2,159,554	2,274,231	2,312,820	38,590	1.70
7731 ADMIN/CLASSIFIED INSERVICE	393,696	523,548	666,558	410,161	-256,397	-38.47
7750 DATA PROCESSING	4,625,673	2,428,993	4,541,379	1,354,395	-3,186,984	-70.18
7760 WAREHOUSE/PURCHASING	2,143,159	1,999,858	2,364,918	2,201,899	-163,019	-6.89
7800 TRANSPORTATION	17,566,502	18,901,997	19,397,463	19,053,654	-343,808	-1.77
7900 UTILITY/CUSTODIAL	40,786,142	44,588,219	45,739,971	46,922,569	1,182,598	2.59
7910 ENVIRONMENTAL SERVICES	1,045,652	923,953	1,106,986	955,853	-151,132	-13.65
8100 MAINTENANCE	4,199,840	6,808,725	7,078,792	6,030,546	-1,048,246	-14.81
8110 TRANSPORTATION MAINTENANCE	717,873	981,907	1,028,779	717,882	-310,897	-30.22
8120 TECHNOLOGY REPAIR	141,458	137,798	141,157	141,458	301	0.21
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	0	2,350,441	2,350,441	2,804,700	454,260	0.00
9100 COMMUNITY SERVICES	18,029	424,172	424,663	19,048	-405,616	-95.51
9200 DEBT SERVICE	550,000	842,274	842,274	550,000	-292,274	-34.70
9400 OVERHEAD	113,192	68,701	115,481	113,192	-2,289	-1.98
<b>GENERAL SUPPORT TOTAL</b>	<b>112,506,107</b>	<b>124,961,715</b>	<b>131,428,040</b>	<b>123,844,748</b>	<b>-7,583,292</b>	<b>-5.77</b>
<b>SCHOOL/DEPARTMENT TOTAL</b>	<b>414,185,379</b>	<b>469,155,808</b>	<b>491,005,172</b>	<b>456,232,376</b>	<b>-34,772,797</b>	<b>-7.08</b>

**OPERATING FUND  
EXPENDITURES BY FUNCTION**

FUNCTION	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
9400* APPROPRIATED FOR:						
K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	0	0	0.00
INSTRUCTIONAL TECHNOLOGY	0	0	0	1,389,458	1,389,458	0.00
FLORIDA FIRST START	12,065	0	0	18,777	18,777	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	188,264	0	0	532,417	532,417	0.00
STAFF DEVELOPMENT	261,601	0	0	157,976	157,976	0.00
TEACHER LEAD CATEGORICAL	498,236	0	46,627	1,259,230	1,212,603	2,600.64
SCHOOL RECOGNITION	5,300,052	0	0	5,238,711	5,238,711	0.00
READING ALLOCATION	551,482	0	0	295,954	295,954	0.00
ADULT DISABLED CATEGORICAL	1,814	0	0	212	212	0.00
CHARTER SCHOOLS	14,047,677	0	0	20,055,121	20,055,121	0.00
CHARTER SCHOOLS CAPITAL OUTLAY	837,156	0	0	1,755,843	1,755,843	0.00
INTERNATIONAL BACCALAUREATE	133,384	0	0	0	0	0.00
OPTIONAL 7TH PERIOD	463,935	0	0	0	0	0.00
SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0	0	1,106,596	1,106,596	0.00
BREVARD FLORIDA VIRTUAL SCHOOL	90,000	0	0	0	0	0.00
MCKAY SCHOLARSHIPS	2,743,571	0	0	3,201,015	3,201,015	0.00
RENT	145,000	0	0	152,000	152,000	0.00
COURSE FEES	242,000	0	0	224,000	224,000	0.00
EMPLOYMENT RELATED FEES	150,000	0	0	153,000	153,000	0.00
MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
VOLUNTARY PREK	0	0	0	316,583	316,583	0.00
SPECIAL TEACHERS ARE REWARDED	0	0	0	4,075,582	4,075,582	0.00
SCHOOL RESERVE	1,000,000	0	2,409,082	1,000,000	-1,409,082	0.00
SCHOOL FUNDED SUMMER HOURS	0	0	0	50,000	50,000	0.00
ADDITIONAL ENHANCEMENTS	1,513,055	0	0	0	0	0.00
EMPLOYEE COMPENSATION	18,510,364	0	0	26,007,056	26,007,056	0.00
OTHER APPROPRIATIONS TOTAL	48,443,594	0	2,455,709	67,914,567	65,458,858	2,665.58
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9400 SCHOOL BOARD CONTINGENCIES	13,880,369	13,880,369	13,880,369	13,880,369	0	0.00
9400 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9400 EMPLOYEE COMPENSATION	600,000	0	0	1,100,000	1,100,000	0.00
9400 ADDITIONAL MCKAY SCHOLARSHIPS	179,819	0	0	472,291	472,291	0.00
9400 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9400 ENHANCEMENTS (EQUIPMENT/OTHER)	2,477,341	0	0	2,969,325	2,969,325	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	20,490,063	27,049,113	2,744,039	21,507,497	18,763,458	683.79
	39,677,592	41,979,482	17,674,408	41,979,482	24,305,074	137.52
9400* UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>502,306,565</b>	<b>511,135,289</b>	<b>511,135,289</b>	<b>566,126,425</b>	<b>54,991,135</b>	<b>10.76</b>

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

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	257,538	262,516	259,488	263,026	3,539	1.36
9100 SUPERINTENDENT	299,577	387,052	326,579	331,545	4,966	1.52
9122 DISTRICT COMMUNICATIONS	776,289	908,907	993,937	894,765	-99,172	-9.98
9123 PRINTING SERVICES	338,529	153,985	359,508	350,603	-8,906	-2.48
9150 ATTORNEY	284,103	303,240	296,884	284,103	-12,781	-4.30
9170 DISTRICT/SCHOOL SECURITY	381,713	566,536	605,929	422,791	-183,139	-30.22
9180 SCHOOL CHOICE	<u>150,259</u>	<u>163,794</u>	<u>171,702</u>	<u>170,036</u>	<u>-1,666</u>	<u>-0.97</u>
SUPERINTENDENT TOTAL	2,488,008	2,746,030	3,014,028	2,716,869	-297,159	-9.86
9200 INSTRUCTIONAL SERVICES	526,550	566,339	536,109	527,608	-8,501	-1.59
9210 ELEMENTARY PROGRAMS	930,457	1,015,432	1,076,219	1,102,441	26,222	2.44
9212 TITLE I	0	5,660	0	0	0	0.00
9230 SECONDARY PROGRAMS	833,445	935,699	934,019	872,171	-61,848	-6.62
9240 ADULT EDUCATION	177,169	188,538	168,162	172,994	4,832	2.87
9250 ACCOUNTABILITY, TESTING & EVALUATION	285,123	322,544	322,752	315,448	-7,303	-2.26
9260 STUDENT SERVICES	455,582	467,315	483,507	547,094	63,588	13.15
9270 APPLIED TECH. & VOC. ED.	332,445	392,019	552,333	370,492	-181,841	-32.92
9280 ESE PROGRAM SUPPORT	259,426	403,367	374,261	334,858	-39,403	-10.53
9285 FDLRS	0	0	0	71,244	71,244	0.00
9290 ESE ADMINISTRATIVE SUPPORT	<u>81,464</u>	<u>85,874</u>	<u>85,550</u>	<u>81,499</u>	<u>-4,051</u>	<u>-4.74</u>
INSTRUCTIONAL SERVICES TOTAL	3,881,663	4,382,787	4,532,912	4,395,851	-137,061	-3.02
9300 FINANCIAL SERVICES	183,382	225,908	227,150	197,501	-29,649	-13.05
9310 ACCOUNTING SERVICES	1,167,476	1,196,928	1,186,988	1,217,373	30,384	2.56
9330 BUDGETING/COST ACCOUNTING	204,129	291,199	261,506	262,430	925	0.35
9340 TRANSPORTATION	5,719,826	6,940,497	7,192,865	6,532,755	-660,111	-9.18
9341 NORTH AREA TRANSPORTATION	2,689,575	3,107,359	2,915,684	3,083,988	168,303	5.77
9342 SOUTH AREA TRANSPORTATION	3,187,151	3,520,150	3,516,228	3,652,968	136,740	3.89
9343 CENTRAL AREA TRANSPORTATION	3,035,758	3,126,431	3,290,546	3,210,892	-79,654	-2.42
9344 MIDSOUTH AREA TRANSPORTATION	2,720,534	2,910,418	2,967,166	2,960,954	-6,212	-0.21
9350 INTERNAL AUDIT	215,191	223,902	223,469	223,185	-283	-0.13
9360 FOOD SERVICES	0	3,875	0	0	0	0.00
9370 RISK MANAGEMENT	104,874	119,799	145,348	146,849	1,502	1.03
9380 WAREHOUSE SERVICES	1,346,558	1,488,658	1,460,029	1,423,154	-36,875	-2.53
9830 FISCAL OVERHEAD	4,071,692	1,630,288	4,554,169.21	4,133,617	-420,552	-9.23
9850 SELF-INSURED RISK	0	689	0	0	0	0.00

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
9855 SELF-INSURED RISK	<u>3,837,876</u>	<u>3,982,467</u>	<u>3,789,328</u>	<u>7,334,140</u>	<u>3,544,812</u>	<u>93.55</u>
BUSINESS & FISCAL TOTAL	28,484,021	28,768,570	31,730,477	34,379,807	2,649,330	8.35
9400 HUMAN RESOURCES SERVICES	1,388,262	1,305,787	1,332,316	1,323,731	-8,585	-0.64
9420 LABOR RELATIONS	216,378	305,495	288,024	302,134	14,110	4.90
9421 EMPLOYEE COMPENSATION & BENEFITS	430,045	423,650	408,366	332,462	-75,904	-18.59
9430 RECRUITMENT AND RETENTION	0	197,447	522,480	718,505	196,025	37.52
9480 CERT & INSTR PROF DEVELOPMENT	374,161	700,863	1,512,650	481,885	-1,030,765	-68.14
9485 EDUC LEADERSHIP & PROF DEVELOPMENT	<u>629,640</u>	<u>711,162</u>	<u>835,198</u>	<u>654,867</u>	<u>-180,331</u>	<u>-21.59</u>
HUMAN RESOURCES TOTAL	3,038,486	3,644,404	4,899,034	3,813,584	-1,085,450	-22.16
9500 FACILITIES SERVICES	182,173	205,790	201,781	219,733	17,951	8.90
9530 PLANNING, DESIGN & CONSTRUCTION	288,857	350,959	358,247	165,363	-192,884	-53.84
9533 PROJECTS	73,183	45,076	75,365	73,183	-2,182	-2.90
9550 PLANNING & PERMITTING	0	14,653	2,219	0	-2,219	-100.00
9560 PLANT OPERATIONS	2,077,562	2,158,919	2,359,607	2,325,909	-33,698	-1.43
9562 MAINTENANCE	<u>4,156,537</u>	<u>6,502,260</u>	<u>6,815,748</u>	<u>5,680,481</u>	<u>-1,135,267</u>	<u>-16.66</u>
FACILITIES & SUPPORT SRVCS. TOTAL	6,778,312	9,277,658	9,812,967	8,464,669	-1,348,298	-13.74
9720 EDUCATIONAL TECHNOLOGY	150,237	167,833	165,228	168,741	3,514	2.13
9721 INFORMATION SYSTEMS SERVICES	<u>4,626,184</u>	<u>5,546,236</u>	<u>7,299,267</u>	<u>5,731,314</u>	<u>-1,567,953</u>	<u>-21.48</u>
INFORMATION SERVICES TOTAL	4,776,421	5,714,068	7,464,495	5,900,055	-1,564,440	-20.96
7100 AREA II SUPT. OF SCHOOL OPERATIONS	869,055	941,093	965,183	979,967	14,784	1.53
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	551,466	571,382	735,395	774,570	39,175	5.33
7300 AREA I SUPT. OF SCHOOL OPERATIONS	870,564	862,044	1,004,215	978,480	-25,735	-2.56
7400 AREA III SUPT. OF SCHOOL OPERATIONS	<u>490,886</u>	<u>552,250</u>	<u>753,738</u>	<u>542,029</u>	<u>-211,708</u>	<u>-28.09</u>
AREA OFFICES TOTAL	2,781,972	2,926,770	3,458,532	3,275,047	-183,484	-5.31
9820 COUNTYWIDE UTILITIES	1,065,000		461,679	1,957,483	1,495,804	323.99
9860 EDUCATIONAL SRVS. FACILITY	540,190	698,164	670,904	645,190	-25,714	-3.83
9865 ESF - CENTRAL SERVICES	239,715	327,852	384,942	265,042	-119,900	-31.15
9868 DISTRICT TELEPHONE	<u>328,500</u>	<u>407,510</u>	<u>316,665</u>	<u>328,500</u>	<u>11,835</u>	<u>3.74</u>
DISTRICT OFFICES TOTAL	2,173,405	1,433,526	1,834,190	3,196,215	1,362,025	74.26
NON-SCHOOL TOTAL	54,402,286	58,893,812	66,746,635	66,142,097	-604,538	-0.91

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
ALL SCHOOLS	336,059,082	409,201,555	401,469,810	372,284,170	-29,185,640	-7.27
9810* INSTRUCTIONAL/OTHER	9,231,944	388,136	10,106,235	9,525,949	-580,286	-5.74
9815* INSTRUCTIONAL/EX ED	2,039,147	4,397	1,508,717	2,139,020	630,303	41.78
6950* DISTRICT TRANSFER	12,452,921	667,907	11,173,775	6,141,139	-5,032,636	-45.04
9810* K-8 ACADEMIC SUPPORT PROGRAM	828,900	0	0	0	0	0.00
9810* INSTRUCTIONAL TECHNOLOGY	0	0	0	1,389,458	1,389,458	0.00
9810* FLORIDA FIRST START	12,065	0	0	18,777	18,777	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	188,264	0	0	532,417	532,417	0.00
9810* STAFF DEVELOPMENT	261,601	0	0	157,976	157,976	0.00
9810* TEACHER LEAD CATEGORICAL	498,236	0	46,627	1,259,230	1,212,603	2,600.64
9810* SCHOOL RECOGNITION	5,300,052	0	0	5,238,711	5,238,711	0.00
9810* READING ALLOCATION	551,482	0	0	295,954	295,954	0.00
9810* ADULT DISABLED CATEGORICAL	1,814	0	0	212	212	0.00
9810* CHARTER SCHOOLS	14,047,677	0	0	20,055,121	20,055,121	0.00
9810* CHARTER SCHOOLS CAPITAL OUTLAY	837,156	0	0	1,755,843	1,755,843	0.00
9810* INTERNATIONAL BACCALAUREATE	133,384	0	0	0	0	0.00
9810* OPTIONAL 7TH PERIOD	463,935	0	0	0	0	0.00
9810* SECONDARY SCHOOLS OF NATIONAL PROMINENCE	0	0	0	1,106,596	1,106,596	0.00
9810* BREVARD FLORIDA VIRTUAL SCHOOL	90,000	0	0	0	0	0.00
9810* MCKAY SCHOLARSHIPS	2,743,571	0	0	3,201,015	3,201,015	0.00
9810* RENT	145,000	0	0	152,000	152,000	0.00
9810* COURSE FEES	242,000	0	0	224,000	224,000	0.00
9810* EMPLOYMENT RELATED FEES	150,000	0	0	153,000	153,000	0.00
9810* MISCELLANEOUS LOCAL	925,037	0	0	925,037	925,037	0.00
9810* VOLUNTARY PREK	0	0	0	316,583	316,583	0.00
9810* SPECIAL TEACHERS ARE REWARDED	0	0	0	4,075,582	4,075,582	0.00
9810* SCHOOL RESERVE	1,000,000	0	2,409,082	1,000,000	-1,409,082	0.00
9810* SCHOOL FUNDED SUMMER HOURS	0	0	0	50,000	50,000	0.00
9810* ADDITIONAL ENHANCEMENTS	1,513,055	0	0	0	0	0.00
9810* EMPLOYEE COMPENSATION	<u>18,510,364</u>	<u>0</u>	<u>0</u>	<u>26,007,056</u>	<u>26,007,056</u>	<u>0.00</u>
SCHOOLS TOTAL	408,226,687	410,261,995	426,714,246	458,004,846	31,290,599	7.33

**OPERATING FUND  
EXPENDITURES BY COST CENTER**

COST CENTER	2005-06 ADOPTED BUDGET	2005-06 ACTUAL EXPENDITURES	2005-06 AMENDED BUDGET	2006-07 TENTATIVE BUDGET	2005-06 AMENDED VS 2006-07 TENTATIVE	
					AMOUNT	%
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	50,000	50,000	50,000	0	0.00
9810 SCHOOL BOARD CONTINGENCIES	13,880,369	13,880,369	13,880,369	13,880,369	0	0.00
9810 LOSS OF FTE	1,000,000	1,000,000	1,000,000	1,000,000	0	0.00
9810 EMPLOYEE COMPENSATION	600,000	0	0	1,100,000	1,100,000	0.00
9810 ADDITIONAL MCKAY SCHOLARSHIPS	179,819	0	0	472,291	472,291	0.00
9810 MAINTENANCE CHARGEBACK	1,000,000	0	0	1,000,000	1,000,000	0.00
9810 ENHANCEMENTS (EQUIPMENT/OTHER)	2,477,341	0	0	2,969,325	2,969,325	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>20,490,063</u>	<u>27,049,113</u>	<u>2,744,039</u>	<u>21,507,497</u>	<u>18,763,458</u>	<u>683.79</u>
	39,677,592	41,979,482	17,674,408	41,979,482	24,305,074	137.52
0000 UNRESERVED FUND BALANCE	0	0	0	0	0	0.00
<b>DISTRICT TOTAL</b>	<b>502,306,565</b>	<b>511,135,289</b>	<b>511,135,289</b>	<b>566,126,425</b>	<b>54,991,135</b>	<b>10.76</b>

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

## MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
1982-83 *	44,386	-1,162	-17,791
1983-84 *	44,506	120	-17,671
<b>A</b> 1984-85 *	45,434	928	-16,743
<b>C</b> 1985-86 *	46,825	1,391	-15,352
<b>T</b> 1986-87 *	48,150	1,325	-14,027
<b>U</b> 1987-88 *	49,501	1,351	-12,676
<b>A</b> 1988-89 *	51,229	1,728	-10,948
<b>L</b> 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
<b>PROJECTED</b> 2006-07 ***	76,963	901	14,786



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 2005-06 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
  - \*\*\* 6. 2006-07 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED DECEMBER, 2005.

# SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

## STUDENT MEMBERSHIP ANALYSIS

AREA	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
AREA I	11,451	11,704	11,297	-154
AREA II	9,511	9,534	9,573	62
AREA III	9,299	9,262	9,329	30
AREA IV	<u>7,008</u>	<u>6,981</u>	<u>7,006</u>	-2
<b>TOTAL ELEMENTARY</b>	<b>37,269</b>	<b>37,481</b>	<b>37,205</b>	<b>-64</b>
AREA I	10,691	10,237	10,910	219
AREA II	9,229	8,909	9,492	263
AREA III	7,929	7,481	7,714	-215
AREA IV	<u>6,574</u>	<u>6,267</u>	<u>6,658</u>	<u>84</u>
<b>TOTAL SECONDARY</b>	<b>34,423</b>	<b>32,894</b>	<b>34,774</b>	<b>351</b>
SPECIAL CENTERS	987	1,022	1,054	67
OTHER *	551	560	601	50
<b>DISTRICT SUBTOTAL</b>	<b>73,230</b>	<b>71,957</b>	<b>73,634</b>	<b>404</b>
CHARTER SCHOOLS	2,832	2,731	3,329	497
<b>DISTRICT TOTAL</b>	<b>76,062</b>	<b>74,688</b>	<b>76,963</b>	<b>901</b>

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

## STUDENT MEMBERSHIP ANALYSIS

### AREA I

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
COLUMBIA	620	661	561	-59
DISCOVERY	965	991	960	-5
GEMINI	602	598	615	13
INDIALANTIC	818	828	824	6
JUPITER	791	833	745	-46
LOCKMAR	759	783	710	-49
MCAULIFFE	878	923	901	23
MEADOWLANE	961	959	1,021	60
PALM BAY	689	711	666	-23
PORT MALABAR	773	775	756	-17
RIVIERA	631	637	614	-17
SUNRISE	0	0	542	542
TURNER	745	734	695	-50
UNIVERSITY PARK	559	591	561	2
WEST MELBOURNE	415	404	414	-1
WESTSIDE	<u>1,245</u>	<u>1,276</u>	<u>712</u>	<u>-533</u>
<b>TOTAL - ELEMENTARY</b>	<b>11,451</b>	<b>11,704</b>	<b>11,297</b>	<b>-154</b>
<b><u>SECONDARY</u></b>				
BAYSIDE	2,380	2,277	2,461	81
CENTRAL	1,234	1,198	1,256	22
MELBOURNE	2,291	2,190	2,372	81
PALM BAY	2,621	2,418	2,662	41
SOUTHWEST	1,439	1,433	1,428	-11
STONE	<u>726</u>	<u>721</u>	<u>731</u>	<u>5</u>
<b>TOTAL - SECONDARY</b>	<b>10,691</b>	<b>10,237</b>	<b>10,910</b>	<b>219</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA I TOTAL</b>	<b>22,142</b>	<b>21,941</b>	<b>22,207</b>	<b>65</b>
<hr style="border-top: 1px dashed black;"/>				

## STUDENT MEMBERSHIP ANALYSIS

### AREA II

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
ALLEN	775	782	795	20
CAPE VIEW	363	353	360	-3
CROTON	588	565	575	-13
DR. W. J. CREEL	989	983	980	-9
FREEDOM 7	425	418	422	-3
HARBOR CITY	463	455	432	-31
HOLLAND	424	431	423	-1
LONGLEAF	749	749	767	18
OCEAN BREEZE	622	633	615	-7
QUEST	646	687	713	67
ROOSEVELT	517	525	510	-7
SABAL	574	580	606	32
SEA PARK	353	370	364	11
SHERWOOD	698	679	700	2
SUNTREE	862	866	853	-9
SURFSIDE	<u>463</u>	<u>458</u>	<u>458</u>	<u>-5</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,511</b>	<b>9,534</b>	<b>9,573</b>	<b>62</b>
<b><u>SECONDARY</u></b>				
COCOA BEACH	1,543	1,497	1,543	0
DELAURA	761	756	710	-51
EAU GALLIE	2,390	2,244	2,101	-289
HOOVER	512	503	508	-4
JOHNSON	1,011	978	1,033	22
SATELLITE	2,057	1,998	1,681	-376
VIERA	0	0	961	961
WEST SHORE	<u>955</u>	<u>933</u>	<u>955</u>	<u>0</u>
<b>TOTAL - SECONDARY</b>	<b>9,229</b>	<b>8,909</b>	<b>9,492</b>	<b>263</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA II TOTAL</b>	<b>18,740</b>	<b>18,443</b>	<b>19,065</b>	<b>325</b>
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## STUDENT MEMBERSHIP ANALYSIS

### AREA III

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
ANDERSEN	638	651	623	-15
AUDUBON	672	704	672	0
CAMBRIDGE	612	616	615	3
CARROLL	915	903	927	12
ENDEAVOUR	531	558	521	-10
FAIRGLEN	818	796	820	2
GARDENDALE	608	582	596	-12
GOLFVIEW	584	590	582	-2
MANATEE	826	808	820	-6
MILA	407	409	400	-7
SATURN	767	746	779	12
STEVENSON	259	248	280	21
TROPICAL	857	858	858	1
WILLIAMS	<u>805</u>	<u>793</u>	<u>836</u>	<u>31</u>
<b>TOTAL - ELEMENTARY</b>	<b>9,299</b>	<b>9,262</b>	<b>9,329</b>	<b>30</b>
<b><u>SECONDARY</u></b>				
CLEARLAKE	497	471	488	-9
COCOA	1,317	1,190	1,300	-17
EDGEWOOD	807	795	999	192
JEFFERSON	734	727	743	9
KENNEDY	644	638	657	13
MCNAIR	447	420	449	2
MERRITT ISLAND	1,697	1,568	1,620	-77
ROCKLEDGE	<u>1,786</u>	<u>1,672</u>	<u>1,458</u>	<u>-328</u>
<b>TOTAL - SECONDARY</b>	<b>7,929</b>	<b>7,481</b>	<b>7,714</b>	<b>-215</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA III TOTAL</b>	<b>17,228</b>	<b>16,743</b>	<b>17,043</b>	<b>-185</b>
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## STUDENT MEMBERSHIP ANALYSIS

### AREA IV

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
<b><u>ELEMENTARY</u></b>				
APOLLO	852	849	816	-36
ATLANTIS	816	810	816	0
CHALLENGER	549	535	539	-10
COQUINA	459	449	486	27
ENTERPRISE	897	891	916	19
IMPERIAL ESTATES	613	623	668	55
MIMS	615	607	588	-27
OAK PARK	764	798	749	-15
PINEWOOD	413	416	418	5
RIVERVIEW	531	499	540	9
SOUTH LAKE	<u>499</u>	<u>504</u>	<u>470</u>	<u>-29</u>
<b>TOTAL - ELEMENTARY</b>	<b>7,008</b>	<b>6,981</b>	<b>7,006</b>	<b>-2</b>
<b><u>SECONDARY</u></b>				
ASTRONAUT	1,482	1,379	1,486	4
JACKSON	643	626	701	58
MADISON	688	657	675	-13
SPACE COAST	2,171	2,086	2,206	35
TITUSVILLE	<u>1,590</u>	<u>1,519</u>	<u>1,590</u>	<u>0</u>
<b>TOTAL - SECONDARY</b>	<b>6,574</b>	<b>6,267</b>	<b>6,658</b>	<b>84</b>
<hr style="border-top: 1px dashed black;"/>				
<b>AREA IV TOTAL</b>	<b>13,582</b>	<b>13,248</b>	<b>13,664</b>	<b>82</b>
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## STUDENT MEMBERSHIP ANALYSIS

### SPECIAL CENTERS

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
BREVARD COUNTY JAIL	0	0	0	0
CENTER FOR DRUG-FREE LIVING	21	12	30	9
CENTRAL ALTERNATIVE LEARNING CTR	66	85	65	-1
CROSSWINDS	12	16	13	1
DETENTION CENTER	65	34	66	1
DEVEREUX HOSPITAL	35	45	40	5
EARLY INTERVENTION CENTER	0	0	0	0
FIELDSTONE PREPATORY	85	86	95	10
HALFWAY HOUSE	21	22	30	9
HORACE MANN ACADEMY	161	151	173	12
INFANTS AND TODDLERS	155	173	165	10
SOUTH ALTERNATIVE LEARNING CTR	121	152	117	-4
OUTWARD BOUND	20	6	20	0
RIVERDALE COUNTRY DAY	149	166	160	11
SPACE COAST MARINE	31	31	35	4
NORTH ALTERNATIVE LEARNING CTR	<u>45</u>	<u>43</u>	<u>45</u>	<u>0</u>
<hr style="border-top: 1px dashed black;"/>				
<b>TOTAL - SPECIAL CENTERS</b>	<b>987</b>	<b>1,022</b>	<b>1,054</b>	<b>67</b>
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## STUDENT MEMBERSHIP ANALYSIS

### CHARTER SCHOOLS AND OTHER

SCHOOL	ACTUAL 10/05	ACTUAL YEAR END 05/06	PROJECTED 10/06	OCTOBER 2005 VS PROJECTED
<b><u>CHARTER SCHOOLS</u></b>				
CAMPUS	224	213	240	16
EDUCATIONAL HORIZONS - W. MELB	80	71	90	10
EINSTEIN MONTESSORI	108	107	108	0
EXPLORER	275	269	290	15
OAKWOOD	31	28	40	9
ODYSSEY	517	489	550	33
OSPREY	186	184	225	39
PALM BAY ACADEMY	269	244	289	20
RIVER'S EDGE ACADEMY	510	512	510	0
ROYAL PALM	125	119	135	10
SAWGRASS ACADEMY	112	107	132	20
SCULPTOR	395	388	420	25
NEW CHARTERS	<u>0</u>	<u>0</u>	<u>300</u>	<u>300</u>
<hr style="border-top: 1px dashed black;"/>				
<b>TOTAL - CHARTER</b>	<b>2,832</b>	<b>2,731</b>	<b>3,329</b>	<b>497</b>
<hr style="border-top: 1px dashed black;"/>				
<b>*OTHER</b>	<b>551</b>	<b>560</b>	<b>601</b>	<b>50</b>
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\* Includes additional student growth, McKay Scholarship recipients, Home Education, and Migrant students.



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**UNWEIGHTED FTE  
BY PROGRAM CATEGORY  
2001-2002 THROUGH PROJECTED 2006-07**

PROGRAM	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 ESTIMATED	2006-07 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	3,845.88	4,183.68	4,574.76	4,615.91	4,760.91	4,941.47
ESE 112 SERVICES	6,673.03	6,802.08	6,832.57	7,012.05	7,160.45	7,373.76
ESE 113 SERVICES	4,022.92	4,217.47	4,305.19	4,509.09	4,550.69	4,602.00
SUPPORT LEVEL 4	721.74	756.33	841.66	812.03	833.95	869.45
SUPPORT LEVEL 5	268.33	257.18	257.03	262.97	252.72	259.24
TOTAL - EXCEPTIONAL	15,531.90	16,216.74	16,811.21	17,212.05	17,558.72	18,045.92
BUSINESS & OFFICE	#	#	#	#	#	#
DISTRIBUTIVE	#	#	#	#	#	#
DIVERSIFIED	#	#	#	#	#	#
HEALTH	#	#	#	#	#	#
PUBLIC SERVICE	#	#	#	#	#	#
HOME ECONOMICS	#	#	#	#	#	#
INDUSTRIAL	#	#	#	#	#	#
EXPLORATORY	#	#	#	#	#	#
TOTAL - VOCATIONAL &	2,273.05	2,287.99	1,755.44	1,902.52	1,927.68	1,925.63

PROGRAM	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 ESTIMATED	2006-07 PROJECTED
ADULT BASIC	@	@	@	@	@	@
ADULT SECONDARY	@	@	@	@	@	@
ADULT HANDICAPPED	@	@	@	@	@	@
TOTAL - ADULT	@	@	@	@	@	@
BASIC K - 3	16,502.93	16,503.15	16,253.90	16,620.39	16,940.60	17,029.17
BASIC 4 - 8	21,413.89	21,104.22	21,468.75	21,275.58	20,720.76	20,908.66
BASIC 9 - 12	14,134.54	14,789.89	15,454.00	15,769.47	15,952.47	16,145.93
ESOL *	532.25	549.27	676.30	672.40	913.72	1,015.28
TOTAL BASIC	52,583.61	52,946.53	53,852.95	54,337.84	54,527.55	55,099.04
GRAND TOTAL	70,388.56	71,451.26	72,419.60	73,452.41	74,013.95	75,070.59

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

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

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

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

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

SOURCE: 2005-06 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 27, 2006  
2006-07 COLUMN FROM DOE FIRST CALCULATION, DATED MAY 2, 2006

**WEIGHTED FTE  
BY PROGRAM CATEGORY  
2001-2002 THROUGH PROJECTED 2006-07**

PROGRAM	2006-07 WEIGHTS	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 ESTIMATED	2006-07 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	1.035	3,872.80	4,204.60	4,583.91	4,671.30	4,846.61	5,114.42
ESE 112 SERVICES	1.000	6,673.03	6,802.08	6,832.57	7,012.05	7,160.45	7,373.76
ESE 113 SERVICES	1.088	4,477.51	4,732.00	4,907.92	5,104.29	5,064.92	5,006.98
SUPPORT LEVEL 4	3.734	2,849.43	2,985.99	3,322.87	3,205.89	3,132.09	3,246.53
SUPPORT LEVEL 5	5.201	1,500.23	1,437.89	1,437.05	1,470.27	1,311.62	1,348.31
TOTAL - EXCEPTIONAL		19,373.00	20,162.56	21,084.32	21,463.80	21,515.68	22,090.00
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	1.159	2,741.30	2,713.56	2,088.97	2,258.29	2,299.72	2,231.81

PROGRAM	2005-06 WEIGHTS	2001-02 DOE	2002-03 DOE	2003-04 DOE	2004-05 DOE	2005-06 ESTIMATED	2006-07 PROJECTED
ADULT BASIC	N/A	@	@	@	@	@	@
ADULT SECONDARY	N/A	@	@	@	@	@	@
ADULT HANDICAPPED	N/A	@	@	@	@	@	@
TOTAL - ADULT		@	@	@	@	@	@
BASIC K - 3	1.035	16,618.45	16,585.67	16,286.41	16,819.83	17,245.53	17,625.19
BASIC 4 - 8	1.000	21,413.89	21,104.22	21,468.75	21,275.58	20,720.76	20,908.66
BASIC 9 - 12	1.088	15,731.74	16,594.26	17,617.56	17,851.04	17,755.10	17,566.77
ESOL *	1.275	673.30	700.32	877.84	875.46	1,102.98	1,294.48
TOTAL BASIC		54,437.38	54,984.46	56,250.56	56,821.91	56,824.37	57,395.10
ADDITIONAL WFTE +		321.30	434.88	491.28	578.28	635.76	635.76
GRAND TOTAL		76,872.98	78,295.46	79,915.12	81,122.29	81,275.54	82,352.67

\* 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

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

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

SOURCE: 2005-06 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL 27, 2006  
2006-07 COLUMN FROM DOE FIRST CALCULATION, DATED MAY 2, 2006

## **SPECIAL REVENUE FUND BUDGET**

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

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

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

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

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2006-07  
PROJECTED REVENUE

NO.	DESCRIPTION	2005-06 ACTUAL REVENUE	2006-07 PROJECTED REVENUE	DIFFERENCE
	<b><u>FEDERAL DIRECT SOURCES</u></b>			
3191	ROTC	630,691	659,078	28,387
3199	OTHER FEDERAL DIRECT	3,090,334	3,683,707	593,373
	TOTAL FEDERAL DIRECT	3,721,025	4,342,785	621,760
	<b><u>FEDERAL THROUGH STATE SOURCES</u></b>			
3201	VOCATIONAL EDUCATION	698,640	620,523	-78,117
3227	DRUG FREE SCHOOLS	358,131	383,169	25,038
3230	EDUCATION FOR THE HANDICAPPED	15,785,995	15,638,632	-147,363
3241	FDLRS/EAST	1,027,424	1,024,631	-2,793
3240	TITLE 1	10,948,139	13,110,966	2,162,827
3251	ADULT ED	955,417	928,833	-26,584
3290	TITLE II	3,222,235	3,545,505	323,270
3290	TITLE III	179,558	172,082	-7,476
3290	TITLE V	363,501	119,478	-244,023
3290	CHARTER SCHOOLS	324,650	300,000	-24,650
3290	OTHER	1,555,905	1,252,913	-302,992
	TOTAL FEDERAL THROUGH STATE	35,419,595	37,096,732	1,677,137
	<b><u>STATE AND OTHER SOURCES</u></b>			
3335	DIAGNOSTIC & RESOURCE	73,623	73,597	-26
3390	OTHER STATE	20,976	20,976	0
	TOTAL STATE AND OTHER SOURCES	94,599	94,573	-26
	TOTAL SPECIAL REVENUE - OTHER	39,235,219	41,534,090	2,298,871
	<b><u>FOOD SERVICES</u></b>			
	REVENUE	26,243,774	27,157,202	913,428
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	1,324,875	2,010,491	685,616
	UNRESERVED	8,199,374	6,674,374	-1,525,000
	TOTAL FUND BALANCE	9,524,249	8,684,865	-839,384
	TOTAL FOOD SERVICE	35,768,023	35,842,067	74,044
	<b>GRAND TOTAL</b>	<b>75,003,242</b>	<b>77,376,157</b>	<b>2,372,915</b>

SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2006-07  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2005-06 ACTUAL EXPENDITURES	2006-07 TENTATIVE BUDGET	DIFFERENCE
111	ADMINISTRATIVE SALARY	339,957	327,733	-12,224
121	TEACHER SALARY	12,868,657	15,524,598	2,655,941
123	SUPPLEMENTS	416,635	320,206	-96,429
141	SUBSTITUTE SALARY	211,526	277,041	65,515
161	HOURLY SALARY	3,751,644	4,162,093	410,449
181	EAP	1,294,933	1,273,116	-21,817
191	TEMPORARY SALARY	29,831	3,000	-26,831
	<b>SALARIES TOTAL</b>	<b>18,913,183</b>	<b>21,887,787</b>	<b>2,974,604</b>
210	RETIREMENT	1,421,780	1,734,384	312,604
220	FICA	1,406,097	1,403,411	-2,686
231	LIFE INSURANCE	40,622	42,808	2,186
232	HOSPITALIZATION	2,520,833	2,732,414	211,581
236	OPTION 3	68,445	55,203	-13,242
237	VISION	27,537	11,010	-16,527
238	SEC 125 CREDIT	93,504	104,143	10,639
241	WORKER'S COMPENSATION	182,001	189,453	7,452
243	WORKER'S COMP-ALL OTHERS	410	0	-410
244	WORKER'S COMP-ALL OTHERS	0	0	0
	<b>FRINGE TOTAL</b>	<b>5,761,229</b>	<b>6,272,826</b>	<b>511,597</b>
312	PROFESSIONAL/TECHNICAL	6,398,696	6,411,230	12,534
315	TUITION REIMBURSEMENT	34,604	59,030	24,426
322	INSURANCE - COMP BUSINESS	0	40,584	40,584
323	LIABILITY INSURANCE	1,617	2,100	483
331	TRAVEL - IN COUNTY	152,137	196,592	44,455
332	TRAVEL - OUT OF COUNTY	516,170	507,831	-8,339
351	REPAIR-INSTRUCTIONAL EQUIP	19,432	23,000	3,568
352	REPAIR - MAINTENANCE	1,713	300	-1,413
354	SPECIALIZED SERVICES	119	0	-119
356	MAINT & WARRANTY AGREEMENTS	0	88,551	88,551
360	RENTALS	20,771	52,300	31,529
371	TELEPHONE-BASE	5,334	13,750	8,416
372	TELEPHONE-LONG DISTANCE	208	600	392
373	POSTAGE	7,884	9,810	1,926



SPECIAL REVENUE FUND BUDGET  
Fiscal Year 2006-07  
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	2005-06 ACTUAL EXPENDITURES	2006-07 TENTATIVE BUDGET	DIFFERENCE
374	TELEPHONE EQUIPMENT	2,758	1,500	-1,258
375	EDUCATIONAL TV	0	0	0
391	PRINTING	144,400	123,116	-21,284
397	ISOLATED TRANSPORTATION	15,480	14,880	-600
399	PRINTING SERVICE CHARGEBACK	645	0	-645
	<b>PURCHASED SERVICES TOTAL</b>	<b>7,321,968</b>	<b>7,545,174</b>	<b>182,622</b>
450	GASOLINE	1,155	2,000	845
460	DIESEL	2,815	4,990	2,175
	<b>GASOLINE TOTAL</b>	<b>3,970</b>	<b>6,990</b>	<b>3,020</b>
511	SUPPLIES	2,182,690	2,017,855	-164,835
521	TEXTBOOKS	138,526	42,630	-95,896
522	TEXTBOOKS-STATE ADOPTED	32,796	35,878	3,082
530	PERIODICALS	0	600	600
594	UNIFORMS	4,724	0	-4,724
	<b>SUPPLIES/MATERIALS TOTAL</b>	<b>2,358,736</b>	<b>2,096,963</b>	<b>-261,773</b>
610	LIBRARY BOOKS	58,542	67,911	9,369
620	A/V MATERIALS	60,491	57,346	-3,145
641	FURN/FIXT/EQUIP	1,167,773	982,028	-185,745
643	COMPUTER HARDWARE	1,036,828	631,960	-404,868
651	SCHOOL BUSES	69,815	75,000	5,185
670	SITE IMPROVEMENT	50,872	10,000	-40,872
690	COMPUTER SOFTWARE	1,391,145	338,313	-1,052,832
	<b>CAPITAL OUTLAY TOTAL</b>	<b>3,835,466</b>	<b>2,162,558</b>	<b>-1,672,908</b>
737	DUES/FEES	183,267	109,710	-73,557
738	FINGERPRINTING	0	500	500
794	FIELD TRIPS	131,688	640,550	508,862
799	INDIRECT COST	725,712	811,032	85,320
972	RESERVES	0	0	0
	<b>OTHER EXPENDITURES TOTAL</b>	<b>1,040,667</b>	<b>1,561,792</b>	<b>521,125</b>
	<b>TOTAL EXPENDITURES</b>	<b>39,235,219</b>	<b>41,534,090</b>	<b>2,298,871</b>

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**SPECIAL REVENUE FUND BUDGET**  
**Fiscal Year 2006-07**  
**EXPENDITURES BY FUNCTION**

<b>NO.</b>	<b>DESCRIPTION</b>	<b>2005-06 ACTUAL EXPENDITURES</b>	<b>2006-07 TENTATIVE BUDGET</b>	<b>DIFFERENCE</b>
5100	BASIC K-12	10,794,106	11,722,597	928,491
5200	EXCEPTIONAL EDUCATION	6,943,450	6,533,816	-409,634
5300	VOCATIONAL EDUCATION	334,520	210,063	-124,457
5400	ADULT EDUCATION	41,815	10,248	-31,567
5500	NON - FEFP	1,690,937	2,474,108	783,171
5900	NON-PRE-K	121,466	230,587	109,121
	<b>INSTRUCTIONAL TOTAL</b>	<b>19,926,294</b>	<b>21,181,419</b>	<b>1,255,125</b>
6110	ATTENDANCE/SOCIAL WORK	568,370	548,305	-20,065
6120	GUIDANCE	995,603	1,028,468	32,865
6130	HEALTH	1,720,288	1,543,236	-177,052
6140	PSYCHOLOGICAL SERVICES	1,134,026	1,098,492	-35,534
6150	PARENT INVOLVEMENT	685,548	560,115	-125,433
6200	INSTRUCTIONAL MEDIA	127,448	207,932	80,484
6300	INSTRUCTIONAL CURRICULUM	9,109,418	9,354,446	245,028
6400	INSTRUCTIONAL STAFF TRAINING	3,456,308	3,694,842	238,534
6500	INSTRUCTIONAL RELATED TECHN	58,273	34,810	-23,463
	<b>INSTRUCTIONAL SUPPORT TOTAL</b>	<b>17,855,282</b>	<b>18,070,646</b>	<b>215,364</b>
7200	GENERAL ADMINISTRATION	725,711	817,992	92,281
7300	SCHOOL ADMINISTRATION	28,992	630,448	601,456
7400	FACILITIES	0	0	0
7700	CENTRAL SERVICES	389,182	0	-389,182
7800	TRANSPORTATION	209,453	713,761	504,308
7900	UTILITY/CUSTODIAL	5,582	13,200	7,618
9100	COMMUNITY SERVICES	94,723	106,624	11,901
	<b>GENERAL SUPPORT TOTAL</b>	<b>1,453,643</b>	<b>2,282,025</b>	<b>828,382</b>
	<b>TOTAL EXPENDITURES</b>	<b>39,235,219</b>	<b>41,534,090</b>	<b>2,298,871</b>

# Food and Nutrition Services Budget

Fiscal Year 2006-07  
PROJECTED REVENUE

Function	Description	2005-06 Actual Revenue	2006-07 Projected Revenue	Difference
	<b><u>Federal through State Sources</u></b>			
3261	Federal lunch reimbursement	\$ 6,926,433	\$ 7,342,019	\$ 415,586
3262	Federal breakfast reimbursement	2,715,200	2,878,112	162,912
3265	Federal Commodity	1,309,446	1,111,200	-198,246
3267	Summer Feeding	348,942	369,879	20,937
	<b>Total Federal Through State</b>	<b>\$ 11,300,021</b>	<b>\$ 11,701,210</b>	<b>\$ 401,189</b>
	<b><u>State and other sources</u></b>			
3337	State Supplement - Breakfast	\$ 181,272	\$ 182,000	\$ 728
3338	State Supplement - Lunch	164,772	165,000	228
3399	Other Misc State Revenue	10,792	10,950	158
3436	Interest	181,599	185,000	3,401
3451	Food sales type A	4,666,198	4,806,184	139,986
3452	Pupil breakfast	984	1,000	16
3453	Food sales adult	548,318	581,217	32,899
3454	Student a la carte	8,873,575	9,228,518	354,943
3455	Food sales adult a la carte	148,913	157,848	8,935
3456	Other food sales	44,377	30,000	-14,377
3457	Food Service - Child Care	42,401	38,100	-4,301
3458	Other commissions	4,539	5,000	461
3483	Internal Accounts	1,000	0	-1,000
3490	Miscellaneous local sources	75,013	65,175	-9,838
	<b>Total State and Other</b>	<b>\$ 14,943,753</b>	<b>\$ 15,455,992</b>	<b>\$ 512,239</b>
	<b>Total Revenue</b>	<b>\$ 26,243,774</b>	<b>\$ 27,157,202</b>	<b>\$ 913,428</b>
	<b>Fund Balance, July 1</b>			
	<b>Reserve for Encumbrances</b>	<b>\$ 1,324,875</b>	<b>\$ 2,010,491</b>	<b>\$ 685,616</b>
	<b>Unreserved</b>	<b>8,199,374</b>	<b>6,674,374</b>	<b>-1,525,000</b>
	<b>Total Fund Balance</b>	<b>\$ 9,524,249</b>	<b>\$ 8,684,865</b>	<b>\$ -839,384</b>
	<b>GRAND TOTAL</b>	<b>\$ 35,768,023</b>	<b>\$ 35,842,067</b>	<b>\$ 74,044</b>

# Food and Nutrition Services Budget

Fiscal year 2006-07

## EXPENDITURES BY OBJECT

Object	Description	2005-06 Actual Expenditures	2006-07 Tentative Budget	Difference
111	Administrative Salary	\$ 85,747	\$ 75,000	\$ -10,747
161	Hourly Salary	7,003,119	7,633,400	630,281
181	E-A-P Salary	440,219	606,437	166,218
<b>Salaries Total</b>		<b>\$ 7,529,085</b>	<b>\$ 8,314,836</b>	<b>\$ 785,751</b>
210	Retirement	\$ 589,008	\$ 819,011	\$ 230,003
220	FICA	553,454	636,085	82,631
231	Life Insurance	11,484	13,137	1,653
232	Hospitalization	1,315,181	1,749,000	433,819
236	Option 3	34,119	40,000	5,881
237	Vision	14,244	14,374	130
238	SEC 125 Credit	48,134	53,000	4,866
241	Worker's Compensation I	6,812	6,883	71
244	Worker's Compensation IV	511,116	562,811	51,695
<b>Fringe Total</b>		<b>\$ 3,083,552</b>	<b>\$ 3,894,300</b>	<b>\$ 810,748</b>
312	Professional & Technical	\$ 1,115,416	\$ 1,144,000	\$ 28,584
331	Travel - In County	43,284	48,050	4,766
332	Travel - Out of County	7,137	9,000	1,863
352	Repair - Other Equipment	394	2,500	2,106
355	Repair - General Maintenance	57,315	65,000	7,685
356	Maint & Warranty Agreements	29,882	105,000	75,118
360	Rentals	7,009	6,000	-1,009
371	Telephone Base	5,419	6,000	581
372	Telephone Long Distance	138	500	362
373	Postage	2,545	4,200	1,655
374	Telephone Equipment	574	1,000	426
376	PDA Data Usage	347	600	253
391	Printing	10,033	9,000	-1,033
392	Contracted Food Services	286,264	250,000	-36,264
<b>Purchased Services Total</b>		<b>\$ 1,565,757</b>	<b>\$ 1,650,850</b>	<b>\$ 85,093</b>
410	Natural Gas	221,864	250,000	28,136
420	Bottled Gas	96,285	120,000	23,715
430	Electricity	327,721	360,000	32,279
<b>Energy Services Total</b>		<b>\$ 645,870</b>	<b>\$ 730,000</b>	<b>\$ 84,130</b>

# Food and Nutrition Services Budget

Fiscal year 2006-07

## EXPENDITURES BY OBJECT

Object	Description	2005-06 Actual Expenditures	2006-07 Tentative Budget	Difference
511	Supplies	\$ 956,817	\$ 1,061,000	\$ 104,183
571	Food	8,455,557	8,892,820	437,263
591	Wares Replacement	10,884	15,000	4,116
592	Commodity Usage	1,945,161	1,600,000	-345,161
594	Uniforms	50,006	125,000	74,994
<b>Supplies/Materials Total</b>		<b>\$ 11,418,425</b>	<b>\$ 11,693,820</b>	<b>\$ 275,395</b>
641	Furn/Fixt/Equip > \$750	\$ 1,325,204	\$ 2,400,700	\$ 1,075,496
642	Furn/Fixt/Equip < \$750	245,747	110,000	-135,747
643	Computer Hardware > \$750	467,226	100,000	-367,226
644	Computer Hardware < \$750	8,459	50,000	41,541
652	Other Vehicles	54,200	108,000	53,800
681	Remodeling/Renovation - Contracted	308,723	740,000	431,277
691	Computer Software > \$750	2,940	57,500	54,560
692	Computer Software < \$750	6,314	17,819	11,505
<b>Capital Outlay Total</b>		<b>\$ 2,418,813</b>	<b>\$ 3,584,019</b>	<b>\$ 1,165,206</b>
737	Dues/Fees	\$ 7,232	\$ 7,500	\$ 268
739	Bank Charges	110,393	120,000	9,607
795	Miscellaneous Charges	670	1,000	330
796	Uncollected Accounts	4,289	4,500	211
799	Federal Indirect Cost	299,072	350,000	50,928
<b>Other Expenditures Total</b>		<b>\$ 421,656</b>	<b>\$ 483,000</b>	<b>\$ 61,344</b>
<b>Total Expenditures</b>		<b>\$ 27,083,158</b>	<b>\$ 30,350,825</b>	<b>\$ 3,267,667</b>
<b>Total Fund Balance, June 30</b>		<b>\$ 8,684,865</b>	<b>\$ 5,491,242</b>	<b>\$ -3,193,623</b>
<b>GRAND TOTAL</b>		<b>\$ 35,768,023</b>	<b>\$ 35,842,067</b>	<b>\$ 74,044</b>

## **DEBT SERVICE FUND BUDGET**

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

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

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

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

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

### **Certificates of Participation**

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

### **Capital Lease Obligations**

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

**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2006-07**  
**Revenues**

	STATE BOARD OF EDUCATION BONDS	COMMERCIAL PAPER LOAN PROGRAM	CERTIFICATES OF PARTICIPATION	TOTAL PROJECTED REVENUE	2005-06 ACTUAL REVENUE
<b><u>STATE SOURCES</u></b>					
CO & DS Withheld for SBE Bonds	2,231,000	0	0	2,231,000	2,300,954
Racing Commission Funds	0	223,250	0	223,250	223,250
<b><u>LOCAL SOURCES</u></b>					
Investment Revenue	0	69,100	400,000	469,100	456,881
<b><u>OTHER FINANCING SOURCES</u></b>					
Transfers from Capital Projects Funds	0	0	36,292,058	36,292,058	18,651,682
<b>TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES</b>	2,231,000	292,350	36,692,058	39,215,408	21,632,767
<b><u>FUND BALANCES, JULY 1</u></b>					
Reserved for Debt Service	454,347	1,132,893	2,586,732	4,173,972	4,365,130
Unreserved Fund Balance	0	0	0	0	0
<b>GRAND TOTAL</b>	<b>2,685,347</b>	<b>1,425,243</b>	<b>39,278,790</b>	<b>43,389,380</b>	<b>25,997,897</b>



**DEBT SERVICE FUND BUDGET**  
**Fiscal Year 2006-07**  
**Expenditures**

	<b>STATE BOARD OF EDUCATION BONDS</b>	<b>COMMERCIAL PAPER LOAN PROGRAM</b>	<b>CERTIFICATES OF PARTICIPATION</b>	<b>TOTAL TENTATIVE BUDGET</b>	<b>2005-06 ACTUAL EXPENDITURES</b>
<b>DEBT SERVICE</b>					
Redemption of Principal	1,465,000	0	14,516,823	15,981,823	8,780,000
Interest	908,678	0	21,775,235	22,683,913	13,031,851
Fees	<u>0</u>	<u>0</u>	<u>53,500</u>	<u>53,500</u>	<u>12,074</u>
<b>TOTAL EXPENDITURES</b>	<b>2,373,678</b>	<b>0</b>	<b>36,345,558</b>	<b>38,719,236</b>	<b>21,823,925</b>
<b>FUND BALANCES, JUNE 30</b>					
Reserved for Debt Service	311,669	1,425,243	2,933,232	4,670,144	4,173,972
Unreserved Fund Balance					
<b>GRAND TOTAL</b>	<b>2,685,347</b>	<b>1,425,243</b>	<b>39,278,790</b>	<b>43,389,380</b>	<b>25,997,897</b>

## **CAPITAL PROJECTS FUND BUDGET**

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

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

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

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

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

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

CAPITAL PROJECTS FUND BUDGET  
Fiscal Year 2006-07  
Revenues

REVENUES	2005 - 06 ACTUAL REVENUE	2006 - 07 PROJECTED REVENUE	DIFFERENCE
<b><u>STATE SOURCES</u></b>			
PECO - CONSTRUCTION	2,087,689	2,691,321	603,632
PECO - MAINTENANCE	4,593,512	5,837,748	1,244,236
CLASSROOMS FOR KIDS	1,689,350	11,314,373	9,625,023
CO & DS DISTRIBUTED TO DISTRICT	0	320,000	320,000
INTEREST - CO & DS	33,676	60,000	26,324
OTHER STATE	777,361	100,000	-677,361
<b>TOTAL STATE</b>	<b>9,181,588</b>	<b>20,323,442</b>	<b>11,141,854</b>
<b><u>LOCAL SOURCES</u></b>			
SCHOOL CAPITAL OUTLAY TAX	61,264,161	74,658,613	13,394,452
INTEREST ON INVESTMENTS	3,269,017	2,000,000	-1,269,017
IMPACT FEES	18,038,288	24,000,000	5,961,712
SALE OF PROPERTY	104,125	200,000	95,875
MISCELLANEOUS LOCAL	249,196	0	-249,196
<b>TOTAL LOCAL</b>	<b>82,924,787</b>	<b>100,858,613</b>	<b>17,933,826</b>
<b><u>OTHER FINANCING SOURCES</u></b>			
PROCEEDS FROM ISSUANCE OF RANS	28,222,930	18,977,064	-9,245,866
PROCEEDS FROM COP	128,440,000	189,074,615	60,634,615
PREMIUM ON SALE OF BONDS	4,966,486	0	-4,966,486
TRANSFERS FROM CAPITAL PROJECTS	30,125,085	0	-30,125,085
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>191,754,501</b>	<b>208,051,679</b>	<b>16,297,178</b>
<b>TOTAL REVENUE AND OTHER FINANCING SOURCES</b>	<b>283,860,876</b>	<b>329,233,734</b>	<b>45,372,858</b>
<b><u>FUND BALANCE - JULY 1</u></b>			
RESERVED FOR ENCUMBRANCES	50,279,088	76,542,494	26,263,406
RESERVED FOR CAPITAL PROJECTS	35,492,889	94,710,656	59,217,767
RESERVED / UNDESIGNATED	5,244,004	14,310,992	9,066,988
UNRESERVED / UNDESIGNATED	3,451,215	5,642,648	2,191,433
<b>TOTAL FUND BALANCE - JULY 1</b>	<b>94,467,196</b>	<b>191,206,790</b>	<b>96,739,594</b>
<b>GRAND TOTAL</b>	<b>378,328,072</b>	<b>520,440,524</b>	<b>142,112,452</b>

**CAPITAL PROJECTS FUND BUDGET**

Fiscal Year 2006-07

Expenditures

	<b>ACTUAL FUND BALANCE JULY 1, 2006</b>	<b>2006-07 APPROPRIATIONS</b>	<b>2006-07 TENTATIVE BUDGET</b>	<b>2006-07 PROJECTED EXPENDITURES</b>	<b>PROJECTED FUND BALANCE JUNE 30, 2007</b>
<b>RESERVED FOR:</b>					
EDUCATIONAL TECHNOLOGY - EQUIPMENT	730,822	500,000	1,230,822	1,046,199	184,623
CHILDREN'S CENTER LEASE	0	0	0	0	0
SCHOOL BUS REPLACEMENT	3,946,240	0	3,946,240	3,354,304	591,936
VEHICLES - OTHER	269	0	269	269	0
PERFORMANCE BASED DIPLOMA	62,227	0	62,227	52,893	9,334
FOREIGN LANGUAGE LABS	250,000	0	250,000	212,500	37,500
TV LIGHTING	23,498	0	23,498	23,498	0
DIGITAL VIDEO CAMERAS	17,924	0	17,924	17,924	0
WEST MELBOURNE SCIENCE AND TECHNOLOGY	22,541	0	22,541	22,541	0
STONE SCIENCE AND TECHNOLOGY	26,718	0	26,718	22,710	4,008
ROOFING - VARIOUS	170,281	0	170,281	144,739	25,542
PORTABLE LEASE	4,508,085	900,000	5,408,085	4,596,872	811,213
SCHOOL / PORTABLE FURNITURE REPLACEMENT	1,173,569	1,000,000	2,173,569	1,847,534	326,035
OTHER PROJECTS DISTRICT WIDE	117,403	3,305,243	3,422,646	2,909,249	513,397
KITCHEN FLOORING - PLUMBING	258,801	0	258,801	219,981	38,820
SPACE COAST & 2 SCHOOL OF CHOICE	10,231	0	10,231	10,231	0
ELEMENTARY SCHOOL "S"	4,029,908	0	4,029,908	3,425,422	604,486
VIERA HIGH SCHOOL	7,227,099	0	7,227,099	6,143,034	1,084,065
SPACE COAST, EDGEWOOD & JEFFERSON	461,412	0	461,412	392,200	69,212
MAINTENANCE PROJECTS "PROJECT F"	2,537,227	10,101,277	12,638,504	10,742,728	1,895,776
MAINTENANCE CAPITAL SUPPLIES/SERVICES	603,889	0	603,889	513,306	90,583
7 YEAR PRECONSTRUCTION EQUIPMENT	50,000	0	50,000	42,500	7,500
7 YEAR PLAN PRECONSTRUCTION TASK	559,865	0	559,865	475,885	83,980
OTHER PROJETS PER FACILITY LIST - FY 06/07	0	1,023,751	1,023,751	870,188	153,563
RAN PROJECT - FY 06/07	0	18,977,064	18,977,064	16,130,504	2,846,560
COP PROJECT - FY 06/07	0	189,074,615	189,074,615	160,713,423	28,361,192
SCHOOL INFRASTRUCTURE UPGRADES	3,279,592	0	3,279,592	2,787,653	491,939
QUEST ELEMENTARY SCHOOL	12,544	0	12,544	10,662	1,882
MANATEE ELEMENTARY SCHOOL	635	0	635	635	0
VARIOUS SCHOOL CLASS ROOM ADDITIONS	864,820	0	864,820	735,097	129,723
SCHOOL UPGRADES AND REROOFING	92,739,728	0	92,739,728	78,828,769	13,910,959
IMPACT FEE PROJECTS	5,360,514	24,000,000	29,360,514	24,956,437	4,404,077
SANITARY SEWER PROJECTS	371,950	0	371,950	316,158	55,793
ELEMENTARY SCHOOL T	4,688,307	0	4,688,307	3,985,061	703,246
CLASSROOM FOR KIDS - FY 06/07	0	11,314,373	11,314,373	9,617,217	1,697,156
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	1,439,452	0	1,439,452	1,223,534	215,918
KITCHEN EQUIPMENT	258,556	250,000	508,556	432,273	76,283
REMODEL / RENOVATE - VARIOUS	325,991	4,000,000	4,325,991	3,677,092	648,899
PAINTING ROOFING PREVENTIVE MAINTENANCE	10,823	0	10,823	9,200	1,623
PORTABLE RELOCATION	58,168	250,000	308,168	261,943	46,225

**CAPITAL PROJECTS FUND BUDGET**

Fiscal Year 2006-07

Expenditures

	<b>ACTUAL FUND BALANCE JULY 1, 2006</b>	<b>2006-07 APPROPRIATIONS</b>	<b>2006-07 TENTATIVE BUDGET</b>	<b>2006-07 PROJECTED EXPENDITURES</b>	<b>PROJECTED FUND BALANCE JUNE 30, 2007</b>
FAST TEAMS	924,185	1,000,000	1,924,185	1,635,557	288,628
SPORTS EQUIPMENT - DISTRICTWIDE	5,660	0	5,660	5,660	0
RPLC PORTABLES HURRICANES	146,757	0	146,757	124,743	22,014
REFURBISH PORTABLES	42,920	0	42,920	36,482	6,438
SCHOOL RENEWAL/REROOFING	29,573,844	15,879,532	45,453,376	38,635,370	6,818,006
LIGHTNING PREDICTION AND WARNING	58,485	0	58,485	49,712	8,773
WHISPERING HILLS RENOVATION	688,673	0	688,673	585,372	103,301
JEANNE CAPITAL PHASE 2	115,306	0	115,306	98,010	17,296
HURRICANE WILMA - CAPITAL	4,453	0	4,453	4,453	0
ADA PROJECTS	4,029	0	4,029	4,029	0
SAFETY TO LIFE - PECO	306,138	583,775	889,913	756,426	133,487
CUSTODIAL EQUIPMENT	50,517	250,000	300,517	255,439	45,078
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	726,083	0	726,083	617,171	108,912
HEALTH & SAFETY - VARIOUS	0	0	0	0	0
ELECTRONIC REPLACE - QZAB	1,673,998	0	1,673,998	1,422,898	251,100
CONCESSION STAND UPGRADES	321,910	250,000	571,910	486,124	85,787
HVAC - INDOOR AIR QUALITY	119,221	0	119,221	101,338	17,883
HVAC - PROJECTS	291,882	0	291,882	248,100	43,782
SATELLITE HIGH - HVAC	0	0	0	0	0
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>171,253,150</b>	<b>282,659,630</b>	<b>453,912,780</b>	<b>385,839,249</b>	<b>68,073,531</b>
RAN PRINCIPAL REPAYMENT	0	8,225,637	8,225,637	6,326,397	1,899,240
RAN INTEREST PAYMENT	0	2,056,409	2,056,409	1,581,599	474,810
TRANSFER TO DEBT SERVICE	0	36,292,058	36,292,058	34,222,151	2,069,907
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>171,253,150</b>	<b>329,233,734</b>	<b>500,486,884</b>	<b>427,969,396</b>	<b>72,517,488</b>
RESERVED / UNDESIGNATED	14,310,992	0	14,310,992	0	14,310,992
UNRESERVED / UNDESIGNATED	5,642,648	0	5,642,648	0	5,642,648
<b>GRAND TOTAL</b>	<b>191,206,790</b>	<b>329,233,734</b>	<b>520,440,524</b>	<b>427,969,396</b>	<b>92,471,128</b>

**CAPITAL PROJECTS FUND BUDGET**  
**Fiscal Year 2006-07**  
**Tentative Budget by Major Funding Source**

	2006 - 07 TENTATIVE BUDGET	2006 - 07 TAX LEVY	PRIOR YEAR'S TAX LEVY	2006 - 07 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
<b>RESERVED FOR:</b>							
EDUCATIONAL TECHNOLOGY - EQUIPMENT	1,230,822	500,000	720,780	0	42	0	10,000
CHILDREN'S CENTER LEASE	0	0	0	0	0	0	0
SCHOOL BUS REPLACEMENT	3,946,240	0	3,946,240	0	0	0	0
VEHICLES - OTHER	269	0	0	0	0	0	269
PERFORMANCE BASED DIPLOMA	62,227	0	62,227	0	0	0	0
FOREIGN LANGUAGE LABS	250,000	0	250,000	0	0	0	0
TV LIGHTING	23,498	0	23,498	0	0	0	0
DIGITAL VIDEO CAMERAS	17,924	0	17,924	0	0	0	0
WEST MELBOURNE SCIENCE AND TECHNOLOGY	22,541	0	22,541	0	0	0	0
STONE SCIENCE AND TECHNOLOGY	26,718	0	26,718	0	0	0	0
ROOFING - VARIOUS	170,281	0	54,323	0	0	0	115,958
PORTABLE LEASE	5,408,085	900,000	4,508,085	0	0	0	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	2,173,569	1,000,000	1,173,569	0	0	0	0
OTHER PROJECTS DISTRICT WIDE	3,422,646	3,305,243	110,884	0	6,519	0	0
KITCHEN FLOORING - PLUMBING	258,801	0	0	0	0	0	258,801
SPACE COAST & 2 SCHOOL OF CHOICE	10,231	0	10,231	0	0	0	0
ELEMENTARY SCHOOL "S"	4,029,908	0	0	0	0	3,983,263	46,645
VIERA HIGH SCHOOL	7,227,099	0	0	0	0	6,892,848	334,251
SPACE COAST, EDGEWOOD & JEFFERSON	461,412	0	0	0	0	27,697	433,715
MAINTENANCE PROJECTS "PROJECT F"	12,638,504	4,847,304	2,537,227	5,253,973	0	0	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	603,889	0	603,889	0	0	0	0
7 YEAR PRECONSTRUCTION EQUIPMENT	50,000	0	50,000	0	0	0	0
7 YEAR PLAN PRECONSTRUCTION TASK	559,865	0	559,865	0	0	0	0
OTHER PROJETS PER FACILITY LIST - FY 06/07	1,023,751	1,023,751	0	0	0	0	0
RAN PROJECT - FY 06/07	18,977,064	0	0	0	0	0	18,977,064
COP PROJECT - FY 06/07	189,074,615	0	0	0	0	189,074,615	0
SCHOOL INFRASTRUCTURE UPGRADES	3,279,592	0	0	0	0	0	3,279,592
QUEST ELEMENTARY SCHOOL	12,544	0	12,197	0	0	347	0
MANATEE ELEMENTARY SCHOOL	635	0	0	0	0	635	0
VARIOUS SCHOOL CLASS ROOM ADDITIONS	864,820	0	0	0	0	62,321	802,499
SCHOOL UPGRADES AND REROOFING	92,739,728	0	4,835,426	0	0	78,915,826	8,988,476
IMPACT FEE PROJECTS	29,360,514	0	0	0	0	0	29,360,514
SANITARY SEWER PROJECTS	371,950	0	371,950	0	0	0	0
ELEMENTARY SCHOOL T	4,688,307	0	0	0	0	0	4,688,307
CLASSROOM FOR KIDS - FY 06/07	11,314,373	0	0	0	0	0	11,314,373
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	1,439,452	0	0	0	0	759	1,438,693
KITCHEN EQUIPMENT	508,556	250,000	258,556	0	0	0	0
REMODEL / RENOVATE - VARIOUS	4,325,991	1,308,679	86,879	2,691,322	239,111	0	0
PAINTING ROOFING PREVENTIVE MAINTENANCE	10,823	0	0	0	0	0	10,823
PORTABLE RELOCATION	308,168	0	9,445	0	0	0	298,723
FAST TEAMS	1,924,185	1,000,000	924,185	0	0	0	0

**CAPITAL PROJECTS FUND BUDGET**  
**Fiscal Year 2006-07**  
**Tentative Budget by Major Funding Source**

	<b>2006 - 07 TENTATIVE BUDGET</b>	<b>2006 - 07 TAX LEVY</b>	<b>PRIOR YEAR'S TAX LEVY</b>	<b>2006 - 07 PECO</b>	<b>PRIOR YEAR'S PECO</b>	<b>CERTIFICATES OF PARTICIPATION</b>	<b>OTHER</b>
SPORTS EQUIPMENT - DISTRICTWIDE	5,660	0	0	0	0	0	5,660
RPLC PORTABLES HURRICANES	146,757	0	10,110	0	136,647	0	0
REFURBISH PORTABLES	42,920	0	2,824	0	6,103	0	33,993
SCHOOL RENEWAL/REROOFING	45,453,376	15,449,532	10,757,642	0	1,315,414	0	17,930,788
LIGHTNING PREDICTION AND WARNING	58,485	0	0	0	0	0	58,485
WHISPERING HILLS RENOVATION	688,673	0	688,673	0	0	0	0
JEANNE CAPITAL PHASE 2	115,306	0	115,306	0	0	0	0
HURRICANE WILMA - CAPITAL	4,453	0	4,453	0	0	0	0
ADA PROJECTS	4,029	0	0	0	4,029	0	0
SAFETY TO LIFE - PECO	889,913	0	0	583,774	306,139	0	0
CUSTODIAL EQUIPMENT	300,517	250,000	50,517	0	0	0	0
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	726,083	0	715,468	0	0	0	10,615
HEALTH & SAFETY - VARIOUS	0	0	0	0	0	0	0
ELECTRONIC REPLACE - QZAB	1,673,998	0	314,372	0	0	1,359,626	0
CONCESSION STAND UPGRADES	571,910	250,000	249,783	0	72,127	0	0
HVAC - INDOOR AIR QUALITY	119,221	0	119,221	0	0	0	0
HVAC - PROJECTS	291,882	0	741	0	0	0	291,141
SATELLITE HIGH - HVAC	0	0	0	0	0	0	0
<b>TOTALS BEFORE TRANSFERS AND OTHER USES</b>	<b>453,912,780</b>	<b>30,084,509</b>	<b>34,205,749</b>	<b>8,529,069</b>	<b>2,086,131</b>	<b>280,317,937</b>	<b>98,689,385</b>
RAN DEBT SERVICE	8,225,637	8,225,637	0	0	0	0	0
RAN INTEREST PAYMENT	2,056,409	2,056,409	0	0	0	0	0
TRANSFER - DEBT SERVICE	36,292,058	36,292,058	0	0	0	0	0
<b>TOTALS AFTER TRANSFERS AND OTHER USES</b>	<b>500,486,884</b>	<b>76,658,613</b>	<b>34,205,749</b>	<b>8,529,069</b>	<b>2,086,131</b>	<b>280,317,937</b>	<b>98,689,385</b>
RESERVED / UNDESIGNATED	14,310,992	0	5,199,309		3,083	(263,920)	9,372,520
UNRESERVED / UNDESIGNATED	5,642,648	0	1,304,188	0	1,524	1,051,136	3,285,800
<b>GRAND TOTAL</b>	<b>520,440,524</b>	<b>76,658,613</b>	<b>40,709,246</b>	<b>8,529,069</b>	<b>2,090,738</b>	<b>281,105,153</b>	<b>111,347,705</b>

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 2006-07

Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-06	ACTUAL FUNDS AVAILABLE 6-30-06	ACTUAL FUND BALANCE 6-30-06
<b>RESERVED FOR:</b>			
EDUCATIONAL TECHNOLOGY - EQUIPMENT	149,185	581,637	730,822
CHILDREN'S CENTER LEASE	0	0	0
SCHOOL BUS REPLACEMENT	3,915,858	30,382	3,946,240
VEHICLES - OTHER	0	269	269
PERFORMANCE BASED DIPLOMA	758	61,469	62,227
FOREIGN LANGUAGE LABS	0	250,000	250,000
TV LIGHTING	23,498	0	23,498
DIGITAL VIDEO CAMERAS	16,390	1,534	17,924
WEST MELBOURNE SCIENCE AND TECHNOLOGY	0	22,541	22,541
STONE SCIENCE AND TECHNOLOGY	25,988	730	26,718
ROOFING - VARIOUS	54,517	115,764	170,281
PORTABLE LEASE	0	4,508,085	4,508,085
SCHOOL / PORTABLE FURNITURE REPLACEMENT	577,088	596,481	1,173,569
OTHER PROJECTS DISTRICT WIDE	117,403	0	117,403
KITCHEN FLOORING - PLUMBING	252,850	5,951	258,801
SPACE COAST & 2 SCHOOL OF CHOICE	0	10,231	10,231
ELEMENTARY SCHOOL "S"	2,910,727	1,119,181	4,029,908
VIERA HIGH SCHOOL	6,218,968	1,008,131	7,227,099
SPACE COAST, EDGEWOOD & JEFFERSON	258,449	202,963	461,412
MAINTENANCE PROJECTS "PROJECT F"	0	2,537,227	2,537,227
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	603,889	603,889
7 YEAR PRECONSTRUCTION EQUIPMENT	24,011	25,989	50,000
7 YEAR PLAN PRECONSTRUCTION TASK	34,865	525,000	559,865
OTHER PROJETS PER FACILITY LIST - FY 06/07	0	0	0
RAN PROJECT - FY 06/07	0	0	0
COP PROJECT - FY 06/07	0	0	0
SCHOOL INFRASTRUCTURE UPGRADES	17,900	3,261,692	3,279,592
QUEST ELEMENTARY SCHOOL	12,541	3	12,544
MANATEE ELEMENTARY SCHOOL	635	0	635
VARIOUS SCHOOL CLASS ROOM ADDITIONS	554,432	310,388	864,820
SCHOOL UPGRADES AND REROOFING	55,009,187	37,730,541	92,739,728
IMPACT FEE PROJECTS	0	5,360,514	5,360,514
SANITARY SEWER PROJECTS	13,000	358,950	371,950
ELEMENTARY SCHOOL T	0	4,688,307	4,688,307
CLASSROOM FOR KIDS - FY 06/07	0	0	0
EDGEWOOD JR/SR/ HIGH IMPROVEMENTS	641,321	798,131	1,439,452
KITCHEN EQUIPMENT	0	258,556	258,556
REMODEL / RENOVATE - VARIOUS	323,356	2,635	325,991



**CAPITAL PROJECTS FUND BUDGET**

Fiscal Year 2006-07

Analysis of Ending Fund Balance

	<b>ACTUAL ENCUMBRANCES 6-30-06</b>	<b>ACTUAL FUNDS AVAILABLE 6-30-06</b>	<b>ACTUAL FUND BALANCE 6-30-06</b>
PAINTING ROOFING PREVENTIVE MAINTENANCE	10,823	0	10,823
PORTABLE RELOCATION	50,368	7,800	58,168
FAST TEAMS	39,457	884,728	924,185
SPORTS EQUIPMENT - DISTRICTWIDE	0	5,660	5,660
RPLC PORTABLES HURRICANES	144,173	2,584	146,757
REFURBISH PORTABLES	43,680	(760)	42,920
SCHOOL RENEWAL/REROOFING	3,112,401	26,461,443	29,573,844
LIGHTNING PREDICTION AND WARNING	11,869	46,616	58,485
WHISPERING HILLS RENOVATION	0	688,673	688,673
JEANNE CAPITAL PHASE 2	101,951	13,355	115,306
HURRICANE WILMA - CAPITAL	4,453	0	4,453
ADA PROJECTS	4,029	0	4,029
SAFETY TO LIFE - PECO	167,163	138,975	306,138
CUSTODIAL EQUIPMENT	24,976	25,541	50,517
FENCING / FIRE ALARMS & INTERCOM SYSTEMS	179,523	546,560	726,083
HEALTH & SAFETY - VARIOUS	0	0	0
ELECTRONIC REPLACE - QZAB	924,312	749,686	1,673,998
CONCESSION STAND UPGRADES	290,265	31,645	321,910
HVAC - INDOOR AIR QUALITY	0	119,221	119,221
HVAC - PROJECTS	280,124	11,758	291,882
SATELLITE HIGH - HVAC	0	0	0
<b>SUBTOTAL</b>	<b>76,542,494</b>	<b>94,710,656</b>	<b>171,253,150</b>
RESERVED / UNDESIGNATED	0	14,310,992	14,310,992
UNRESERVED / UNDESIGNATED	0	5,642,648	5,642,648
<b>GRAND TOTAL</b>	<b>76,542,494</b>	<b>114,664,296</b>	<b>191,206,790</b>

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## **INTERNAL SERVICE FUND BUDGET**

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

## **ENTERPRISE FUND BUDGET**

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

**INTERNAL SERVICE FUND BUDGET**

**2006-07 PROJECTED REVENUE**

	PROJECTED REVENUE			
	MEDICAL INSURANCE	WORKERS' COMPENSATION	GENERAL LIABILITY	TOTAL
PREMIUMS	55,926,070	6,104,911	824,109	62,855,090
INTEREST	<u>345,528</u>	<u>274,721</u>	<u>37,085</u>	<u>657,334</u>
TOTAL ESTIMATED REVENUES	56,271,598	6,379,632	861,194	63,512,424
FUND BALANCES, JULY 1	28,024,363	6,356,349	977,389	35,358,101
TOTAL PROJECTED REVENUES AND FUND BALANCES	84,295,961	12,735,981	1,838,583	98,870,525

**INTERNAL SERVICE FUND BUDGET  
2006-07 EXPENDITURES BY OBJECT**

OBJECT	TENTATIVE BUDGET			
	MEDICAL INSURANCE	WORKERS' COMPENSATION	GENERAL LIABILITY	TOTAL
111 ADMINISTRATIVE SALARY	100,739	28,328	24,132	153,199
161 HOURLY SALARY	293,156	17,267	0	310,423
181 EAP SALARY	<u>169,812</u>	<u>0</u>	<u>0</u>	<u>169,812</u>
SALARIES TOTAL	563,707	45,595	24,132	633,434
210 RETIREMENT	44,138	4,491	2,376	51,005
220 FICA	43,124	3,487	1,846	48,457
231 LIFE INSURANCE	12,176	114	60	12,350
232 HOSPITALIZATION	98,260	6,665	2,098	107,023
237 VISION	814	204	64	1,082
238 SECTION 125 CREDIT	3,000	202	64	3,266
241 WORKER COMPENSATION	<u>5,662</u>	<u>460</u>	<u>244</u>	<u>6,366</u>
BENEFITS TOTAL	207,174	15,623	6,752	229,549
311 LEGAL SERVICES	0	0	0	0
312 PROFESSIONAL & TECHNICAL SRV.	154,015	8,000	2,000	164,015
316 MANAGED CARE ARRANGEMENT COSTS	0	95,000	0	95,000
331 TRAVEL IN-COUNTY	12,756	611	200	13,567
332 TRAVEL OUT-OF-COUNTY	7,601	2,000	650	10,251
371 TELEPHONE BASE	0	500	0	500
372 TELEPHONE LONG DISTANCE	0	20	0	20
391 PRINTING	43,254	1,063	187	44,504
511 SUPPLIES	61,121	1,000	284	62,405
641 FURNITURE, FIXTURES, EQUIP. >\$750	0	1,500	500	2,000
642 FURNITURE, FIXTURES, EQUIP. <\$750	2,000	1,500	500	4,000
643 COMPUTER HARDWARE >\$750	0	2,500	1,000	3,500
644 COMPUTER HARDWARE <\$750	0	500	0	500
691 COMPUTER SOFTWARE >\$750	4,195	1,500	0	5,695
692 COMPUTER SOFTWARE <\$750	1,000	0	0	1,000
737 DUES AND FEES	3,660	450	150	4,260
772 CLAIMS EXPENSE	45,900,492	4,247,881	784,269	50,932,642
779 ADMINISTRATIVE FEES	4,920,387	445,000	0	5,365,387
780 EXCESS WORKER'S COMP. POLICY	<u>0</u>	<u>450,000</u>	<u>0</u>	<u>450,000</u>
OTHER EXPENSES TOTAL	51,110,481	5,259,025	789,740	57,159,246
TOTAL EXPENDITURES	51,881,362	5,320,243	820,624	58,022,229
FUND BALANCE, JUNE 30	32,414,599	7,415,738	1,017,959	40,848,296
TOTAL EXPENDITURES AND FUND BALANCE	84,295,961	12,735,981	1,838,583	98,870,525

**ENTERPRISE FUND BUDGET**

**2006-07 PROJECTED REVENUE**

	PROJECTED REVENUE	
	SCHOOL AGE CHILD CARE	TOTAL
FEES	7,026,143	7,026,143
INTEREST	<u>2,810</u>	<u>2,810</u>
TOTAL ESTIMATED REVENUES	7,028,953	7,028,953
FUND BALANCES, JULY 1	2,361,172	2,361,172
TOTAL PROJECTED REVENUES AND FUND BALANCES	9,390,126	9,390,126

**ENTERPRISE FUND BUDGET  
2006-07 EXPENDITURES BY OBJECT**

OBJECT	TENTATIVE BUDGET	
	SCHOOL AGE CHILD CARE	TOTAL
161 HOURLY SALARY	2,746,411	2,746,411
181 EAP SALARY	<u>1,618,179</u>	<u>1,618,179</u>
SALARIES TOTAL	4,364,590	4,364,590
210 RETIREMENT	368,371	368,371
220 FICA	432,531	432,531
231 LIFE INSURANCE	6,110	6,110
232 HOSPITALIZATION	910,890	910,890
237 VISION	13,967	13,967
238 SECTION 125 CREDIT	36,662	36,662
241 WORKER COMPENSATION	35,354	35,354
243 WORKER COMPENSATION	<u>4,802</u>	<u>4,802</u>
BENEFITS TOTAL	1,808,687	1,808,687
511 SUPPLIES	983,660	983,660
642 FURN/FIX/EQUIP	586,520	586,520
643 COMPUTER HARDWARE>\$750	60,000	60,000
799 INDIRECT COST	<u>562,091</u>	<u>562,091</u>
OTHER EXPENSES TOTAL	2,192,271	2,192,271
TOTAL EXPENDITURES	8,365,548	8,365,548
FUND BALANCE, JUNE 30	1,024,578	1,024,578
<b>TOTAL EXPENDITURES AND FUND BALANCE</b>	9,390,126	9,390,126

## 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 \$4.44 million, which is utilized in budgeting for other line items.

### Membership

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

### Object

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

### PECO

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

### Program Category

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

### Required Local Effort (RLE)

Florida Statutes require a local effort equal to 5.174 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 95% X .005174

### Revenue

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

### Weighted FTE (WFTE)

Categories of students are weighted for funding. WFTE represents the number of FTE in a program category multiplied by the cost factor for that category. The State of Florida has established 7 categories for funding with cost factors ranging from 1.000 to 5.201.

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**NONDISCRIMINATION NOTICE**

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

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

Dr. Richard A. DiPatri  
Superintendent  
Brevard Public Schools

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

Dr. Walter Christy, Director  
Office of Secondary Programs

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

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

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

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

Ms. Susan Standley, Director  
Office of  
Compensation & Benefits

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

School Board of Brevard County  
2700 Judge Fran Jamieson Way  
Viera, Florida 32940-6601  
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