

2016-17

**ADOPTED TENTATIVE BUDGET
ALL FUNDS**

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 8, 2016

SCHOOL BOARD OF BREVARD COUNTY

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

SUPERINTENDENT

Dr. Desmond Blackburn

SCHOOL BOARD MEMBERS

Andy Ziegler, Chairman
Misty Belford, Vice Chairman
Amy Kneessy
Karen Henderson
John Craig



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**ADOPTED TENTATIVE BUDGET
2015-16 versus 2016-17**

FUND	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	581,425,013	594,553,120	13,128,107	2.26
SPECIAL REVENUE	97,033,651	105,716,343	8,682,692	8.95
DEBT SERVICE	41,047,269	41,210,708	163,439	0.40
CAPITAL OUTLAY	167,019,223	201,103,641	34,084,418	20.41
ENTERPRISE	<u>6,722,598</u>	<u>5,720,489</u>	<u>-1,002,109</u>	<u>-14.91</u>
SUB TOTAL	893,247,753	948,304,301	55,056,548	6.16
LESS TRANSFERS	<u>48,322,414</u>	<u>45,845,165</u>	<u>-2,477,249</u>	<u>-5.13</u>
TOTAL	844,925,339	902,459,136	57,533,797	6.81
INTERNAL SERVICE	92,034,299	93,957,042	1,922,744	2.09

	ACTUAL 2015-16 MILLAGE	PROPOSED 2016-17 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED *	5.027	4.668	-0.359	-7.14
LOCAL LEVY	0.748	0.748	0.000	0.00
CAPITAL OUTLAY	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	7.275	6.916	-0.359	-4.93

* Includes prior period millage adjustment

**SCHOOL BOARD OF BREVARD COUNTY
BUDGET SUMMARY
2016-17**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
REVENUES							
Federal Sources	2,584,386	82,332,560	0	0	0	84,916,946	0
State Sources	343,693,544	370,835	774,530	4,671,116	0	349,510,025	0
Local Sources	193,074,582	9,251,591	139,000	103,026,151	6,800,000	312,291,324	72,022,916
TOTAL REVENUES	539,352,512	91,954,986	913,530	107,697,267	6,800,000	746,718,295	72,022,916
Transfers In	6,964,722	0	36,367,258	2,513,185	0	45,845,165	0
Nonrevenue Sources	0	0	0	0	0	0	0
Fund Balance - July 1, 2016	48,235,885	13,761,357	3,929,920	90,893,189	-1,079,511	155,740,840	21,934,126
TOTAL REVENUES, TRANSFERS & BALANCES	594,553,120	105,716,343	41,210,708	201,103,641	5,720,489	948,304,301	93,957,042
EXPENDITURES							
Instruction	363,546,000	28,363,883	0	0	0	391,909,883	0
Pupil Personnel Services	18,673,119	7,074,584	0	0	0	25,747,703	0
Instructional Media Services	7,184,682	0	0	0	0	7,184,682	0
Instructional & Curriculum Development	12,872,561	13,382,505	0	0	0	26,255,066	0
Instructional Staff Training	1,537,824	4,608,793	0	0	0	6,146,617	0
Instructional Technology	8,659,681	1,132,557	0	0	0	9,792,238	0
Board of Education	1,130,536	151	0	0	0	1,130,687	0
General Administration	1,166,460	2,260,249	0	0	0	3,426,709	0
School Administration	37,306,723	185,910	0	0	0	37,492,633	0
Facilities Acquisition & Construction	831,023	252,754	0	106,630,641	0	107,714,418	0
Fiscal Services	2,677,503	38,169	0	0	0	2,715,672	0
Food Services	172,508	33,950,699	0	0	0	34,123,207	0
Central Services	6,127,023	22,844	0	0	0	6,149,867	77,191,412
Pupil Transportation Services	18,924,829	481,152	0	0	0	19,405,981	0
Operation of Plant	46,162,405	112,057	0	0	0	46,274,462	0
Maintenance of Plant	12,212,352	11,752	0	0	0	12,224,104	0
Administrative Technology Services	3,994,755	0	0	0	0	3,994,755	0
Community Services	193,302	998,424	0	0	5,202,589	6,394,316	0
Debt Service	0	0	37,141,788	0	0	37,141,788	0
TOTAL EXPENDITURES	543,373,286	92,876,483	37,141,788	106,630,641	5,202,589	785,224,787	77,191,412
Transfers Out	2,013,185	500,000	0	41,032,945	2,299,035	45,845,165	0
Reserved Fund Balance	45,185,885	1,547,321	4,068,920	53,440,055	0	104,242,181	16,765,631
Unreserved Fund Balance	3,980,763	10,792,539	0	0	-1,781,136	12,992,167	0
TOTAL EXPENDITURES, TRANSFERS & BALANCES	594,553,120	105,716,343	41,210,708	201,103,641	5,720,489	948,304,301	93,957,042

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2011-12							
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
TOTAL REVENUES	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
FUND BALANCE	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
TOTAL REVENUES AND FUND BALANCE	540,506,000	82,055,000	45,541,000	54,920,000	7,425,000	730,447,000	78,467,000

2012-13							
REVENUES	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-33,717,000	-1,299,000	-6,460,000	7,200,000
TOTAL REVENUES	468,691,000	72,539,000	39,015,000	6,892,000	4,505,000	591,642,000	72,837,000
FUND BALANCE	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
TOTAL REVENUES AND FUND BALANCE	528,541,000	84,096,000	43,644,000	49,293,000	7,108,000	712,682,000	87,999,000

2013-14							
REVENUES	492,127,000	81,367,000	2,395,000	51,050,000	5,718,000	632,657,000	65,094,000
Other Financing Sources (Uses)	1,323,000	-942,000	35,920,000	-34,363,000	-1,299,000	639,000	0
TOTAL REVENUES	493,450,000	80,425,000	38,315,000	16,687,000	4,419,000	633,296,000	65,094,000
FUND BALANCE	43,158,000	12,839,000	4,711,000	41,230,000	2,498,000	104,436,000	20,866,000
TOTAL REVENUES AND FUND BALANCE	536,608,000	93,264,000	43,026,000	57,917,000	6,917,000	737,732,000	85,960,000

2014-15							
REVENUES	506,799,000	85,992,000	2,249,000	71,982,000	6,445,000	673,467,000	71,052,000
Other Financing Sources (Uses)	184,000	-1,307,000	33,380,000	-32,290,000	-2,299,000	-2,332,000	2,150,000.00
TOTAL REVENUES	506,983,000	84,685,000	35,629,000	39,692,000	4,146,000	671,135,000	73,202,000.00
FUND BALANCE	49,379,000	12,765,000	5,342,000	41,772,000	2,318,000	111,576,000	14,525,000.00
TOTAL REVENUES AND FUND BALANCE	556,362,000	97,450,000	40,971,000	81,464,000	6,464,000	782,711,000	87,727,000.00

2015-16							
REVENUES	526,249,756	84,339,384	871,256	106,218,171	7,091,710	724,770,277	70,975,787.90
Other Financing Sources (Uses)	6,984,274	0	36,361,975	3,130,101	0	46,476,350	2,000,000.00
TOTAL REVENUES	533,234,030	84,339,384	37,233,231	109,348,272	7,091,710	771,246,628	72,975,787.90
FUND BALANCE	48,190,983	12,694,267	3,814,038	57,670,951	-369,113	122,001,126	19,058,511.00
TOTAL REVENUES AND FUND BALANCE	581,425,013	97,033,651	41,047,269	167,019,223	6,722,598	893,247,753	92,034,298.90

2016-17							
REVENUES	539,352,512	91,954,986	913,530	107,697,267	6,800,000	746,718,295	72,022,916
Other Financing Sources (Uses)	6,964,722	0	36,367,258	2,513,185	0	45,845,165	0
TOTAL REVENUES	546,317,234	91,954,986	37,280,788	110,210,452	6,800,000	792,563,460	72,022,916
FUND BALANCE	48,235,885	13,761,357	3,929,920	90,893,189	-1,079,511	155,740,840	21,934,126
TOTAL REVENUES AND FUND BALANCE	594,553,120	105,716,343	41,210,708	201,103,641	5,720,489	948,304,301	93,957,042

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

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE	TOTAL	INTERNAL SERVICE
2011-12							
REVENUES	465,310,000	73,208,000	2,497,000	41,054,000	5,727,000	587,796,000	65,219,000
Other Financing Sources (Uses)	-4,300,000	-746,000	36,825,000	-32,444,000	-1,299,000	-1,964,000	2,800,000
TOTAL REVENUES	461,010,000	72,462,000	39,322,000	8,610,000	4,428,000	585,832,000	68,019,000
2012-13							
REVENUES	475,312,000	73,724,000	2,653,000	40,609,000	5,804,000	598,102,000	65,637,000
Other Financing Sources (Uses)	-6,621,000	-1,185,000	36,362,000	-33,717,000	-1,299,000	-6,460,000	7,200,000
TOTAL REVENUES	468,691,000	72,539,000	39,015,000	6,892,000	4,505,000	591,642,000	72,837,000
2013-14							
REVENUES	492,127,000	81,367,000	2,395,000	51,050,000	5,718,000	632,657,000	65,094,000
Other Financing Sources (Uses)	1,323,000	-942,000	35,920,000	-34,363,000	-1,299,000	639,000	0
TOTAL REVENUES	493,450,000	80,425,000	38,315,000	16,687,000	4,419,000	633,296,000	65,094,000
2014-15							
REVENUES	506,799,000	85,992,000	2,249,000	71,982,000	6,445,000	673,467,000	71,052,000
Other Financing Sources (Uses)	184,000	-1,307,000	33,380,000	-32,290,000	-2,299,000	-2,332,000	2,150,000
TOTAL REVENUES	506,983,000	84,685,000	35,629,000	39,692,000	4,146,000	671,135,000	73,202,000
2015-16							
REVENUES	526,249,756	84,339,384	871,256	106,218,171	7,091,710	724,770,277	70,975,788
Other Financing Sources (Uses)	6,984,274	0	36,361,975	3,130,101	0	46,476,350	2,000,000
TOTAL REVENUES	533,234,030	84,339,384	37,233,231	109,348,272	7,091,710	771,246,628	72,975,788
2016-17							
REVENUES	539,352,512	91,954,986	913,530	107,697,267	6,800,000	746,718,295	72,022,916
Other Financing Sources (Uses)	6,964,722	0	36,367,258	2,513,185	0	45,845,165	0
TOTAL REVENUES	546,317,234	91,954,986	37,280,788	110,210,452	6,800,000	792,563,460	72,022,916
2011-12							
Fund Balance - July 1, 2011	79,496,000	9,593,000	6,219,000	46,310,000	2,997,000	144,615,000	10,448,000
2012-13							
Fund Balance - July 1, 2012	59,850,000	11,557,000	4,629,000	42,401,000	2,603,000	121,040,000	15,162,000
2013-14							
Fund Balance - July 1, 2013	43,158,000	12,839,000	4,711,000	41,230,000	2,498,000	104,436,000	20,866,000
2014-15							
Fund Balance - July 1, 2014	49,379,000	12,765,000	5,342,000	41,772,000	2,318,000	111,576,000	14,525,000
2015-16							
Fund Balance - July 1, 2015	48,190,983	12,694,267	3,814,038	57,670,951	-369,113	122,001,126	19,058,511
2016-17							
Fund Balance - July 1, 2015	48,235,885	13,761,357	3,929,920	90,893,189	-1,079,511	155,740,840	21,934,126

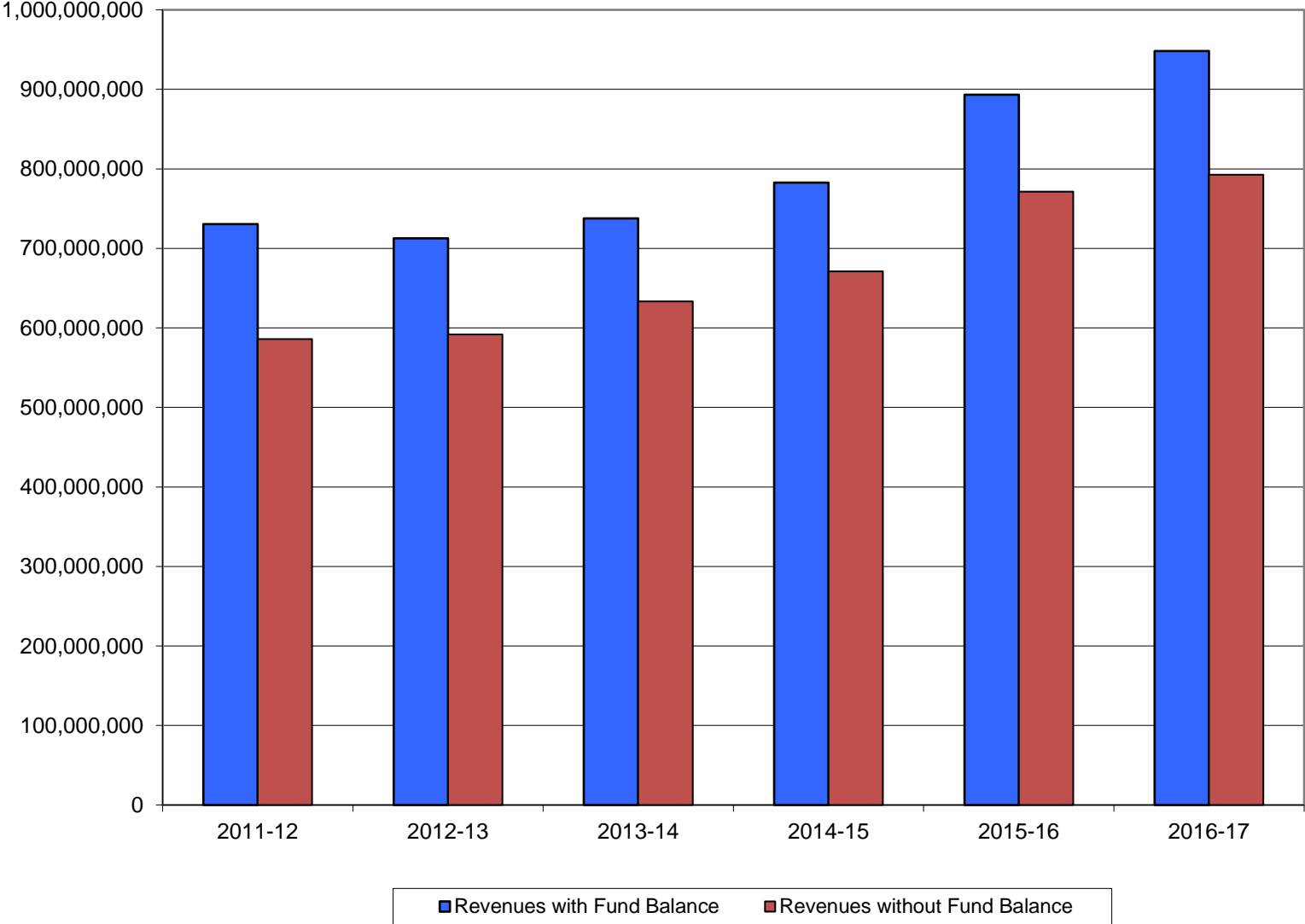
Source: 2010-11 through 2013-14 Comprehensive Annual Financial Report

Source: 2014-15 Annual Financial Report

Source: 2015-16 All Funds Budget Book, Adopted Tentative Budget

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



2016-17 HIGHLIGHTS

	ESTIMATED 2015-16	PROJECTED 2016-17	DIFFERENCE	
			NUMBER	PERCENT
<u>TAX INFORMATION:</u>				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING) *	5.027	4.668	-0.359	-7.14
DISCRETIONARY MILLAGE (OPERATING)	0.748	0.748	0.000	0.00
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>	<u>0.00</u>
TOTAL MILLAGE	7.275	6.916	-0.359	-4.93
TAX ROLL (NON-EXEMPT)	\$33,184,902,204	\$35,873,682,910	\$2,688,780,706	8.10
VALUE OF 1.000 MILL	\$31,857,506	\$34,438,736	\$2,581,230	8.10
<u>STUDENT DATA, including charter schools:</u>				
MEMBERSHIP	74,224	75,118	894	1.20
UNWEIGHTED FTE (FTE)	71,673.92	72,335.01	661.09	0.92
WEIGHTED FTE (WFTE)	78,710.86	79,233.73	522.87	0.66
<u>OPERATING FUND ONLY:</u>				
REVENUE/TRANSFERS	\$533,234,030	\$546,317,234	\$13,083,204	2.45
BEGINNING BALANCES	<u>\$48,190,983</u>	<u>\$48,235,885</u>	<u>\$44,903</u>	<u>0.09</u>
TOTAL AVAILABLE FUNDS	\$581,425,013	\$594,553,120	\$13,128,107	2.26
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$8,112.09	\$8,219.44	\$107.35	1.32
AVAILABLE FUNDS PER WEIGHTED FTE	\$7,386.85	\$7,503.79	\$116.94	1.58
<u>ADDITIONAL INFORMATION:</u>				
BASE STUDENT ALLOCATION (BSA)	\$4,154.45	\$4,160.71	\$6.26	0.15
DISTRICT COST DIFFERENTIAL (DCD)	1.0009	0.9943	-0.0066	-0.66
STATE CATEGORICAL FUNDS	\$138,800,696	\$138,932,484	\$131,789	0.09
CATEGORICALS AS % OF STATE DOLLARS	42.04%	40.42%		

*Includes prior period millage adjustment

2016-17 HIGHLIGHTS

CHANGES IN PERSONNEL

	ACTUAL 2015-16	PROJECTED 2016-17	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,590.84	4,638.19	47.35	1.03
OTHER TEACHERS	453.11	450.17	-2.94	-0.65
INSTRUCTIONAL SUPPORT	40.51	40.51	0.00	0.00
ADMINISTRATIVE	234.41	232.17	-2.24	-0.96
SUPPORT SERVICES	<u>3,459.79</u>	<u>3,411.14</u>	<u>-48.65</u>	<u>-1.41</u>
TOTAL FOR SCHOOLS	8,778.66	8,772.18	-6.48	-0.07
DEPARTMENTS				
ADMINISTRATIVE	38.00	37.00	-1.00	-2.63
SUPPORT SERVICES	<u>356.43</u>	<u>356.03</u>	<u>-0.40</u>	<u>-0.11</u>
TOTAL FOR DEPARTMENTS (does not include board members)	394.43	393.03	-1.40	-0.35
DISTRICT TOTAL:	9,173.09	9,165.21	-7.88	-0.09

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 \$4.94 million, which has been utilized in budgeting for other line items.
 Numbers above do not include Adult Ed Teachers.

PERSONNEL ALLOCATIONS STATISTICS

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

SCHOOLS	Fund 100 General Fund				Fund 4XX Federal			
	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4,362.57	4,417.07	54.50	56.86%	228.27	221.12	-7.15	26.41%
Staffing Specialist	16.30	16.48	0.18	0.21%	59.20	63.27	4.07	7.56%
Resource Teachers	44.62	42.62	-2.00	0.55%	50.75	51.03	0.28	6.09%
Adult Ed Resource Teachers	6.00	5.00	-1.00	0.06%	3.50	3.50	0.00	0.42%
Adult Ed Teachers	57.74	57.24	-0.50	0.74%	10.80	10.30	-0.50	1.23%
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	4,487.23	4,538.41	51.18	58.43%	352.52	349.22	-3.30	41.70%
INSTRUCTIONAL - OTHER TEACHERS								
Guidance	195.90	187.25	-8.65	2.41%	4.10	7.40	3.30	0.88%
Media Specialists	82.24	82.12	-0.12	1.06%	0.00	0.00	0.00	0.00%
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	278.14	269.37	-8.77	3.47%	4.10	7.40	3.30	0.88%
INSTRUCTIONAL SUPPORT								
Psychologists	11.89	11.89	0.00	0.15%	23.82	23.82	0.00	2.84%
Child Find Specialists	0.00	0.00	0.00	0.00%	4.80	4.80	0.00	0.57%
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	11.89	11.89	0.00	0.15%	28.62	28.62	0.00	3.42%
ADMINISTRATIVE								
Principals	83.44	82.32	-1.12	1.06%	0.80	0.80	0.00	0.10%
Assistant Principals/12 month	49.80	49.80	0.00	0.64%	0.00	0.00	0.00	0.00%
Assistant Principal/Dean-10 month	38.00	37.00	-1.00	0.48%	0.00	0.00	0.00	0.00%
Assistant Principals Elem/10 month	61.92	61.80	-0.12	0.80%	0.45	0.45	0.00	0.05%
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	233.16	230.92	-2.24	2.97%	1.25	1.25	0.00	0.15%
EXECUTIVE/ADMIN/PROFESSIONAL								
Adult Ed Coordinators	1.00	1.00	0.00	0.01%	0.00	0.00	0.00	0.00%

	Fund 100 General Fund				Fund 4XX Federal			
SUPPORT SERVICES								
Paraprofessionals (Note 1)	872.24	817.40	-54.84	10.52%	360.59	364.07	3.48	43.48%
Bus Drivers/Attendants	300.65	300.65	0.00	3.87%	0.00	0.00	0.00	0.00%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.12%
Theatre Mgr-EAP	6.00	6.00	0.00	0.08%	0.00	0.00	0.00	0.00%
Behavior Analyst-EAP	1.00	1.00	0.00	0.01%	15.00	14.00	-1.00	1.67%
District Child Care Coord-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Technology-EAP	82.25	84.50	2.25	1.09%	1.75	1.00	-0.75	0.12%
Cafeteria	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Custodial	546.42	546.42	0.00	7.03%	1.00	1.00	0.00	0.12%
Class Crafts and Services	216.17	216.17	0.00	2.78%	1.00	1.00	0.00	0.12%
Clerical (Note 2)	429.36	431.86	2.50	5.56%	3.20	1.70	-1.50	0.20%
Child Care Coord/Asst	0.00	0.00	0.00	0.00%	31.15	32.38	1.23	3.87%
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	2,454.09	2,404.00	-50.09	30.95%	414.69	416.15	1.46	49.70%
SCHOOLS TOTAL	7,465.51	7,455.59	-9.91	95.98%	801.18	802.64	1.46	95.85%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED	Difference	Percent of	ACTUAL	PROJECTED	Difference	Percent of
	2015-16	2016-17		Total	2015-16	2016-17		Total
ADMINISTRATIVE								
Superintendent	1.00	1.00	0.00	0.01%	0.00	0.00	0.00	0.00%
Assistant Superintendents	5.50	9.50	4.00	0.12%	0.50	0.50	0.00	0.06%
Area Superintendents	3.00	0.00	-3.00	0.00%	0.00	0.00	0.00	0.00%
Directors/Area Coordinators	22.80	20.60	-2.20	0.27%	3.05	3.25	0.20	0.39%
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	32.30	31.10	-1.20	0.40%	3.55	3.75	0.20	0.45%
SUPPORT SERVICES								
Executive/Administrative/Professional	141.45	144.45	3.00	1.86%	9.75	9.75	0.00	1.16%
Cafeteria	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Clerical	113.11	112.31	-0.80	1.45%	23.84	21.24	-2.60	2.54%
Classified Crafts and Services	24.27	24.27	0.00	0.31%	0.00	0.00	0.00	0.00%
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	278.83	281.03	2.20	3.62%	33.59	30.99	-2.60	3.70%
NON-SCHOOL TOTAL	311.13	312.13	1.00	4.02%	37.14	34.74	-2.40	4.15%
DISTRICT TOTALS	7,776.64	7,767.72	-8.91	100.00%	838.32	837.38	-0.94	100.00%

Note 1. IA Bus Rider changed from 0.231 allocation at 6.50 hours to 1.00 allocation at 1.5 hours. No change in budget.

Note 2: Media Assistant changed from 0.688 allocation at 8.00 hours to 1.00 allocation at 5.50 hours. No change in budget.

PERSONNEL ALLOCATIONS STATISTICS

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

SCHOOLS	Fund 410 Food Services				Fund 7XX Self Insured/Liability/Insurance			
	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Staffing Specialist	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Resource Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Adult Ed Resource Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Adult Ed Teachers	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	----- 0.00	----- 0.00	----- 0.00	----- 0.00%	----- 0.00	----- 0.00	----- 0.00	----- 0.00%
INSTRUCTIONAL - OTHER TEACHERS								
Guidance	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Media Specialists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	----- 0.00	----- 0.00	----- 0.00	----- 0.00%	----- 0.00	----- 0.00	----- 0.00	----- 0.00%
INSTRUCTIONAL SUPPORT								
Psychologists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Child Find Specialists	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	----- 0.00	----- 0.00	----- 0.00	----- 0.00%	----- 0.00	----- 0.00	----- 0.00	----- 0.00%
ADMINISTRATIVE								
Principals	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principals/12 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principal/Dean-10 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Principals Elem/10 month	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	----- 0.00	----- 0.00	----- 0.00	----- 0.00%	----- 0.00	----- 0.00	----- 0.00	----- 0.00%
EXECUTIVE/ADMIN/PROFESSIONAL								
Adult Ed Coordinators	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%

	Fund 410 Food Services				Fund 7XX Self Insured/Liability/Insurance			
SUPPORT SERVICES								
Paraprofessionals (Note 1)	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Bus Drivers/Attendants	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Theatre Mgr-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Behavior Analyst-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
District Child Care Coord-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Technology-EAP	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Cafeteria	430.53	428.09	-2.44	93.19%	0.00	0.00	0.00	0.00%
Custodial	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Class Crafts and Services	1.00	1.00	0.00	0.22%	0.00	0.00	0.00	0.00%
Clerical (Note 2)	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Child Care Coord/Asst	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
	-----	-----	-----	-----	-----	-----	-----	-----
	431.53	429.09	-2.44	93.40%	0.00	0.00	0.00	0.00%
SCHOOLS TOTAL	431.53	429.09	-2.44	93.40%	0.00	0.00	0.00	0.00%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED	Difference	Percent of	ACTUAL	PROJECTED	Difference	Percent of
	2015-16	2016-17		Total	2015-16	2016-17		Total
ADMINISTRATIVE								
Superintendent	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Assistant Superintendents	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Area Superintendents	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
Directors/Area Coordinators	1.00	1.00	0.00	0.22%	0.90	0.90	0.00	6.12%
	-----	-----	-----	-----	-----	-----	-----	-----
	1.00	1.00	0.00	0.22%	0.90	0.90	0.00	6.12%
SUPPORT SERVICES								
Executive/Administrative/Professional	18.80	18.80	0.00	4.09%	4.00	4.00	0.00	27.21%
Cafeteria	5.00	5.00	0.00	1.09%	0.00	0.00	0.00	0.00%
Clerical	5.50	5.50	0.00	1.20%	9.80	9.80	0.00	66.67%
Classified Crafts and Services	0.00	0.00	0.00	0.00%	0.00	0.00	0.00	0.00%
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	29.30	29.30	0.00	6.38%	13.80	13.80	0.00	93.88%
NON-SCHOOL TOTAL	30.30	30.30	0.00	6.60%	14.70	14.70	0.00	100.00%
DISTRICT TOTALS	461.83	459.39	-2.44	100.00%	14.70	14.70	0.00	100.00%

PERSONNEL ALLOCATIONS STATISTICS

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

SCHOOLS	Fund 921 School Age Child Care				District Total			
	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	0.00	0.00	0.00	0.00%	4,590.84	4,638.19	47.35	50.18%
Staffing Specialist	0.00	0.00	0.00	0.00%	75.50	79.75	4.25	0.86%
Resource Teachers	0.00	0.00	0.00	0.00%	95.37	93.65	-1.72	1.01%
Adult Ed Resource Teachers	0.00	0.00	0.00	0.00%	9.50	8.50	-1.00	0.09%
Adult Ed Teachers	0.00	0.00	0.00	0.00%	68.54	67.54	-1.00	0.73%
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	0.00	0.00	0.00	0.00%	4,839.75	4,887.63	47.88	52.88%
INSTRUCTIONAL - OTHER TEACHERS								
Guidance	0.00	0.00	0.00	0.00%	200.00	194.65	-5.35	2.11%
Media Specialists	0.00	0.00	0.00	0.00%	82.24	82.12	-0.12	0.89%
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	0.00	0.00	0.00	0.00%	282.24	276.77	-5.47	2.99%
INSTRUCTIONAL SUPPORT								
Psychologists	0.00	0.00	0.00	0.00%	35.71	35.71	0.00	0.39%
Child Find Specialists	0.00	0.00	0.00	0.00%	4.80	4.80	0.00	0.05%
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	0.00	0.00	0.00	0.00%	40.51	40.51	0.00	0.44%
ADMINISTRATIVE								
Principals	0.00	0.00	0.00	0.00%	84.24	83.12	-1.12	0.90%
Assistant Principals/12 month	0.00	0.00	0.00	0.00%	49.80	49.80	0.00	0.54%
Assistant Principal/Dean-10 month	0.00	0.00	0.00	0.00%	38.00	37.00	-1.00	0.40%
Assistant Principals Elem/10 month	0.00	0.00	0.00	0.00%	62.37	62.25	-0.12	0.67%
	-----	-----	-----	-----	-----	-----	-----	-----
	0.00	0.00	0.00	0.00%	234.41	232.17	-2.24	2.51%
EXECUTIVE/ADMIN/PROFESSIONAL								
Adult Ed Coordinators	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%

	Fund 921 School Age Child Care				District Total			
SUPPORT SERVICES								
Paraprofessionals (Note 1)	0.00	0.00	0.00	0.00%	1,232.83	1,181.47	-51.36	12.78%
Bus Drivers/Attendants	0.00	0.00	0.00	0.00%	300.65	300.65	0.00	3.25%
Spec ESE Transportation-EAP	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%
Theatre Mgr-EAP	0.00	0.00	0.00	0.00%	6.00	6.00	0.00	0.06%
Behavior Analyst-EAP	0.00	0.00	0.00	0.00%	16.00	15.00	-1.00	0.16%
District Child Care Coord-EAP	1.00	1.00	0.00	0.61%	1.00	1.00	0.00	0.01%
Technology-EAP	0.00	0.00	0.00	0.00%	84.00	85.50	1.50	0.93%
Cafeteria	0.00	0.00	0.00	0.00%	430.53	428.09	-2.44	4.63%
Custodial	0.00	0.00	0.00	0.00%	547.42	547.42	0.00	5.92%
Class Crafts and Services	0.00	0.00	0.00	0.00%	218.17	218.17	0.00	2.36%
Clerical (Note 2)	0.00	0.00	0.00	0.00%	432.56	433.56	1.00	4.69%
Child Care Coord/Asst	158.48	160.90	2.42	98.68%	189.63	193.28	3.65	2.09%
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	159.48	161.90	2.42	99.29%	3,459.79	3,411.14	-48.65	36.91%
SCHOOLS TOTAL	159.48	161.90	2.42	99.29%	8,857.70	8,849.22	-8.47	95.75%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total	ACTUAL 2015-16	PROJECTED 2016-17	Difference	Percent of Total
ADMINISTRATIVE								
Superintendent	0.00	0.00	0.00	0.00%	1.00	1.00	0.00	0.01%
Assistant Superintendents	0.00	0.00	0.00	0.00%	6.00	10.00	4.00	0.11%
Area Superintendents	0.00	0.00	0.00	0.00%	3.00	0.00	-3.00	0.00%
Directors/Area Coordinators	0.25	0.25	0.00	0.15%	28.00	26.00	-2.00	0.28%
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	0.25	0.25	0.00	0.15%	38.00	37.00	-1.00	0.40%
SUPPORT SERVICES								
Executive/Administrative/Professional	0.00	0.00	0.00	0.00%	174.00	177.00	3.00	1.92%
Cafeteria	0.00	0.00	0.00	0.00%	5.00	5.00	0.00	0.05%
Clerical	0.91	0.91	0.00	0.56%	153.16	149.76	-3.40	1.62%
Classified Crafts and Services	0.00	0.00	0.00	0.00%	24.27	24.27	0.00	0.26%
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	0.91	0.91	0.00	0.56%	356.43	356.03	-0.40	3.85%
NON-SCHOOL TOTAL	1.16	1.16	0.00	0.71%	394.43	393.03	-1.40	4.25%
DISTRICT TOTALS	160.64	163.06	2.42	100.00%	9,252.13	9,242.25	-9.87	100.00%

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2015-16		2015-16		2016-17		2015-16 AMENDED VS. 2016-17 PROJECTED	
	ADOPTED	% OF	AMENDED	% OF	PROJECTED	% OF	AMOUNT	%
	REVENUE	TOTAL	REVENUE	TOTAL	REVENUE	TOTAL		
FEDERAL SOURCES								
3121 IMPACT AID	694,794	0.12	537,093	0.09	694,794	0.12	157,701	29.36
3202 MEDICAID REIMBURSEMENT	<u>1,889,592</u>	<u>0.32</u>	<u>2,876,836</u>	<u>0.49</u>	<u>1,889,592</u>	<u>0.32</u>	<u>-987,244</u>	<u>-34.32</u>
TOTAL FEDERAL	2,584,386	0.44	3,413,929	0.59	2,584,386	0.43	-829,543	-24.30
STATE SOURCES								
3310 F.E.F.P.	169,636,414	28.72	157,259,367	27.05	167,086,225	28.10	9,826,858	6.25
3310 SAFE SCHOOLS	1,612,860	0.27	1,606,439	0.28	1,606,031	0.27	-408	-0.03
3310 SUPPLEMENTAL ACADEMIC INSTRUCTION	19,020,386	3.22	19,020,386	3.27	19,687,062	3.31	666,676	3.51
3310 ESE GUARANTEED ALLOCATION	27,020,967	4.57	27,020,967	4.65	29,782,995	5.01	2,762,028	10.22
3310 READING ALLOCATION	3,314,128	0.56	3,282,644	0.56	3,261,014	0.55	-21,630	-0.66
3310 DJJ SUPPLEMENTAL ALLOCATION	229,184	0.04	205,375	0.04	220,363	0.04	14,988	7.30
3310 DISCRETIONARY MILLAGE COMPRESSION	7,466,425	1.26	7,081,383	1.22	7,468,590	1.26	387,207	5.47
3310 TEACHER CLASSROOM SUPPLY ASSISTANCE	1,195,994	0.20	1,195,994	0.21	1,180,342	0.20	-15,652	-1.31
3310 INSTRUCTIONAL MATERIALS	6,317,923	1.07	6,030,453	1.04	6,165,609	1.04	135,156	2.24
3310 STUDENT TRANSPORTATION	10,426,645	1.77	10,601,913	1.82	10,730,180	1.80	128,267	1.21
3310 VIRTUAL EDUCATION CONTRIBUTION	29,925	0.01	38,627	0.01	45,040	0.01	6,413	16.60
3310 DIGITAL CLASSROOM ALLOCATION	1,352,590	0.23	1,339,024	0.23	1,633,773	0.27	294,749	22.01
3310 FEDERALLY CONNECTED STUDENT SUPPLMNT	2,594,616	0.44	2,594,616	0.45	2,510,475	0.42	-84,141	-3.24
3315 WORKFORCE DEVELOPMENT	3,545,190	0.60	3,545,190	0.61	3,809,489	0.64	264,299	7.46
3323 C.O. & D.S.	40,482	0.01	40,481	0.01	40,481	0.01	0	0.00
3341 RACING COMMISSION	223,250	0.04	223,250	0.04	223,250	0.04	0	0.00
3343 STATE LICENSE TAX	200,000	0.03	238,170	0.04	200,000	0.03	-38,170	-16.03
3344 LOTTERY ENHANCEMENT	262,106	0.04	0	0.00	0	0.00	0	0.00
3355 CLASS SIZE REDUCTION	80,748,485	13.67	79,760,986	13.72	80,406,970	13.52	645,984	0.81
3361 SCHOOL RECOGNITION	3,871,778	0.66	4,099,770	0.71	4,099,770	0.69	0	0.00
3371 VOLUNTARY PREKINDERGARTEN	2,450,000	0.41	2,345,308	0.40	2,450,000	0.41	104,692	4.46
3372 PREKINDERGARTEN	290,551	0.05	241,220	0.04	261,500	0.04	20,280	8.41
3397 CHARTER SCHOOL CAPITAL OUTLAY	996,786	0.17	759,619	0.13	824,385	0.14	64,766	8.53
3399 MISCELLANEOUS STATE	0	<u>0.00</u>	<u>1,616,311</u>	<u>0.28</u>	0	<u>0.00</u>	<u>-1,616,311</u>	<u>-100.00</u>
TOTAL STATE	342,846,685	58.04	330,147,493	56.78	343,693,544	57.81	13,546,052	4.10

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	2015-16		2015-16		2016-17		2015-16 AMENDED VS. 2016-17 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	LOCAL SOURCES							
341X AD VALOREM ¹	183,881,526	31.13	185,050,277	31.83	186,313,559	31.34	1,263,282	0.68
341X PRIOR PERIOD ADJUSTED MILLAGE	95,573	0.02	95,573	0.02	206,632	0.03	111,059	116.20
3424 TUITION	0	0.00	133,471	0.02	0	0.00	-133,471	-100.00
3425 RENT	298,474	0.05	476,667	0.08	298,474	0.05	-178,193	-37.38
343X INCOME/INVESTMENTS	278,893	0.05	496,851	0.09	278,893	0.05	-217,958	-43.87
346X ADULT STUDENT FEES	96,000	0.02	169,969	0.03	96,000	0.02	-73,969	-43.52
347X OTHER STUDENT FEES	12,000	0.00	94,612	0.02	12,000	0.00	-82,612	-87.32
3494 FEDERAL-INDIRECT	1,963,488	0.33	1,935,655	0.33	2,256,040	0.38	320,385	16.55
3499 FOOD SERVICE-INDIRECT	619,580	0.10	586,924	0.10	710,312	0.12	123,388	21.02
349X ADDITIONAL AD VALOREM ²	1,391,887	0.24	0	0.00	1,406,635	0.24	1,406,635	0.00
349X MISCELLANEOUS LOCAL	<u>1,496,037</u>	<u>0.25</u>	<u>3,648,335</u>	<u>0.63</u>	<u>1,496,037</u>	<u>0.25</u>	<u>-2,152,298</u>	<u>-58.99</u>
TOTAL LOCAL	190,133,458	32.19	192,688,334	33.14	193,074,582	32.47	386,248	0.20
OTHER FINANCING SOURCES								
3630 TRANSFER FROM CAPITAL PROJECTS	4,663,623	0.79	4,665,687	0.80	4,665,687	0.78	0	0.00
3690 TRANSFER FROM ENTERPRISE FUND	2,299,035	0.39	2,299,035	0.40	2,299,035	0.39	0	0.00
3741 INSURANCE LOSS RECOVERY	0	0.00	11,249	0.00	0	0.00	-11,249	-100.00
3742 OTHER LOSS RECOVERY	<u>0</u>	<u>0.00</u>	<u>8,304</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>-8,304</u>	<u>-100.00</u>
TOTAL OTHER	6,962,658	1.18	6,984,274	1.20	6,964,722	1.17	-19,552	-0.28
TOTAL REVENUE	542,527,187	91.84	533,234,030	91.71	546,317,234	91.89	13,083,204	2.45
FUND BALANCE JULY 1:								
RESERVED	48,191,140	8.16	48,191,140	8.29	48,235,885	8.11	44,746	0.09
PRIOR PERIOD ADJUSTMENT - CHANGE IN REVENUE	<u>0</u>	<u>0.00</u>	<u>-157</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>157</u>	<u>-100.00</u>
	48,191,140	8.16	48,190,983	8.29	48,235,885	8.11	44,903	0.09
GRAND TOTAL	590,718,326	100.00	581,425,013	100.00	594,553,120	100.00	13,128,107	2.26

¹ 2016-17 Projected @ 96%

² 2016-17 Projected @ 0.76%

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 2015-16	PROJECTED 2016-17	DIFFERENCE	% CHANGE
FTE	71,673.92	72,335.01	661.09	0.92
WEIGHTED FTE	78,710.86	79,233.74	522.88	0.66
BASE STUDENT ALLOCATION	\$4,154.45	\$4,160.71	\$6.26	0.15
WFTE X BSA (BASE FEFP FUNDING WITHOUT DCD)	\$327,000,332	\$329,668,614	\$2,668,282	0.82
DISTRICT COST DIFFERENTIAL	1.0009	0.9943	-0.0066	-0.66
WFTE X BSA X DCD (BASE FEFP FUNDING)	\$327,294,632	\$327,789,503	\$494,871	0.15
SAFE SCHOOLS	\$1,606,439	\$1,606,031	-\$408	-0.03
ESE GUARANTEED ALLOCATION	\$27,020,967	\$29,782,995	\$2,762,028	10.22
SUPPLEMENTAL ACADEMIC INSTRUCTION	\$19,020,386	\$19,687,062	\$666,676	3.51
DJJ SUPPLEMENT ALLOCATION	\$205,375	\$220,363	\$14,988	7.30
DISCRETIONARY MILLAGE COMPRESSION (0.748 mill)	\$7,081,383	\$7,468,590	\$387,207	5.47
READING ALLOCATION	\$3,282,644	\$3,261,014	-\$21,630	-0.66
TEACHERS CLASSROOM SUPPLY ASSISTANCE	\$1,195,994	\$1,180,342	-\$15,652	-1.31
INSTRUCTIONAL MATERIALS	\$6,030,453	\$6,165,609	\$135,156	2.24
STUDENT TRANSPORTATION	\$10,601,913	\$10,730,180	\$128,267	1.21
VIRTUAL EDUCATION CONTRIBUTION	\$38,627	\$45,040	\$6,413	16.60
DIGITAL CLASSROOMS ALLOCATION	\$1,339,024	\$1,633,773	\$294,749	22.01
FEDERALLY CONNECTED STUDENT SUPPLEMENT	\$2,594,616	\$2,510,475	-\$84,141	-3.24
GROSS STATE AND LOCAL FEFP	\$407,312,453	\$412,080,977	\$4,768,524	1.17
REQUIRED LOCAL EFFORT/FEEES	-\$160,052,111	-\$160,553,385	-\$501,274	0.31
PRORATION TO FUNDS AVAILABLE	-\$919,025	-\$149,893	\$769,132	-83.69
PRIOR YEAR ADJUSTMENT	\$526,798	\$0	-\$526,798	0.00
GROSS STATE FEFP	\$246,868,115	\$251,377,699	\$4,509,584	1.83
CLASS SIZE REDUCTION ALLOCATION	\$79,755,036	\$80,406,970	\$651,934	0.82
DISTRICT LOTTERY & SCHOOL RECOGNITION ALLOCATION	\$4,099,770	\$4,099,770	\$0	0.00
NET STATE DOLLARS	\$330,722,921	\$335,884,439	\$5,161,518	1.56
MCKAY SCHOLARSHIPS	-\$9,565,907	\$0	\$9,565,907	-100.00
INSTRUCTIONAL MATERIALS SCHOLARSHIP DEDUCTIONS	-\$25,020	\$0	\$25,020	-100.00

*MCKAY ESTIMATED AT \$9,590,927 FOR 2016-17

ASSESSMENT AND AD VALOREM TAX REVENUE OPERATING FUND ONLY

	ESTIMATED 2015-16	PROJECTED 2016-17	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$33,184,902,204	\$35,873,682,910	\$2,688,780,706	8.10
96% OF VALUE	\$31,857,506,116	\$34,438,735,594	\$2,581,229,478	8.10
REQUIRED LOCAL EFFORT	\$160,052,111	\$160,553,385	\$501,275	0.31
LOCAL TAX DOLLARS - DISCRETIONARY	\$23,829,415	\$25,760,174	\$1,930,760	8.10
TOTAL LOCAL TAXES	\$183,881,526	\$186,313,559	\$2,432,032	1.32
VALUE OF 1 MILL	\$31,857,506	\$34,438,736	\$2,581,229	8.10

2015-16 FIGURES TAKEN FROM DOE FOURTH CALCULATION, DATED 4/21/2016
2016-17 FIGURES TAKEN FROM DOE SECOND CALCULATION, DATED 7/15/2016

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2016-17 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
5100 BASIC K-12	220,187,976	37.27	264,867,149	45.55	272,792,147	46.92	271,466,214	45.66	-1,325,932	-0.49
5200 EXCEPTIONAL EDUCATION	64,612,974	10.94	70,570,613	12.14	73,553,304	12.65	79,737,104	13.41	6,183,800	8.41
5300 VOCATIONAL EDUCATION	6,755,629	1.14	8,283,079	1.42	10,118,571	1.74	8,261,843	1.39	-1,856,728	-18.35
5400 ADULT EDUCATION	1,224,167	0.21	1,577,400	0.27	1,752,716	0.30	1,654,664	0.28	-98,052	-5.59
5500 OTHER INSTRUCTIONAL	2,120,218	0.36	2,228,015	0.38	2,303,508	0.40	2,170,351	0.37	-133,157	-5.78
5900 NON-FEFP	<u>255,823</u>	<u>0.04</u>	<u>943,696</u>	<u>0.16</u>	<u>1,324,730</u>	<u>0.23</u>	<u>255,823</u>	<u>0.04</u>	<u>-1,068,907</u>	<u>-80.69</u>
INSTRUCTIONAL TOTAL	295,156,788	49.97	348,469,952	59.93	361,844,976	62.23	363,546,000	61.15	1,701,024	0.47
6110 ATTENDANCE/SOCIAL WORK	1,247,482	0.21	1,455,673	0.25	1,522,785	0.26	1,488,096	0.25	-34,689	-2.28
6120 GUIDANCE	12,861,965	2.18	14,169,224	2.44	14,245,010	2.45	13,423,362	2.26	-821,647	-5.77
6130 HEALTH	2,534,149	0.43	2,528,604	0.43	2,568,249	0.44	2,612,497	0.44	44,248	1.72
6140 PSYCHOLOGICAL SERVICES	974,783	0.17	988,296	0.17	1,084,824	0.19	1,027,765	0.17	-57,059	-5.26
6150 PARENTAL INVOLVEMENT	135,167	0.02	85,727	0.01	143,382	0.02	121,399	0.02	-21,982	-15.33
6200 INSTRUCTIONAL MEDIA	6,865,001	1.16	7,534,546	1.30	7,616,986	1.31	7,184,682	1.21	-432,304	-5.68
6300 INSTRUCTIONAL CURR. DEVELOP.	11,561,484	1.96	12,919,093	2.22	13,146,498	2.26	12,872,561	2.17	-273,937	-2.08
6400 INSTRUCTIONAL STAFF TRAINING	1,611,354	0.27	2,409,770	0.41	3,665,389	0.63	1,537,824	0.26	-2,127,565	-58.04
6500 INSTRUCTIONAL RELATED TECHNOLOGY	<u>8,260,406</u>	<u>1.40</u>	<u>8,860,616</u>	<u>1.52</u>	<u>9,718,596</u>	<u>1.67</u>	<u>8,659,681</u>	<u>1.46</u>	<u>-1,058,915</u>	<u>-10.90</u>
INSTRUCTIONAL SUPPORT TOTAL	46,051,791	7.80	50,951,549	8.76	53,711,718	9.24	48,927,867	8.23	-4,783,851	-8.91
7100 BOARD OF EDUCATION	1,191,540	0.20	1,077,124	0.19	1,360,984	0.23	1,130,536	0.19	-230,448	-16.93
7200 GENERAL ADMINISTRATION	1,916,130	0.32	2,005,428	0.34	2,048,140	0.35	1,166,460	0.20	-881,680	-43.05
7300 SCHOOL ADMINISTRATION	35,882,702	6.07	38,258,025	6.58	38,572,636	6.63	37,306,723	6.27	-1,265,913	-3.28
7400 FACILITIES/ACQUISITION/CONST.	858,578	0.15	788,952	0.14	1,953,122	0.34	831,023	0.14	-1,122,098	-57.45
7500 FISCAL SERVICES	2,513,269	0.43	2,670,957	0.46	3,781,563	0.65	2,602,503	0.44	-1,179,061	-31.18
7600 FOOD SERVICE	0	0.00	239,133	0.04	239,133	0.04	172,508	0.03	-66,625	-27.86
7710 RESEARCH DEVELOPMENT	541,395	0.09	469,310	0.08	581,485	0.10	469,985	0.08	-111,500	-19.18
7720 INFORMATION SERVICES	712,987	0.12	1,062,985	0.18	1,247,894	0.21	908,543	0.15	-339,351	-27.19
7730 STAFF SERVICES	2,301,965	0.39	2,647,371	0.46	2,959,832	0.51	2,303,759	0.39	-656,074	-22.17
7731 ADMIN/CLASSIFIED IN-SERVICE	408,486	0.07	438,168	0.08	617,250	0.11	420,987	0.07	-196,263	-31.80
7760 WAREHOUSE/PURCHASING	1,917,882	0.32	1,955,166	0.34	2,211,542	0.38	2,023,749	0.34	-187,793	-8.49
7800 TRANSPORTATION	17,632,146	2.98	17,499,214	3.01	19,300,188	3.32	18,924,829	3.18	-375,359	-1.94
7900 UTILITY/CUSTODIAL	43,837,758	7.42	44,265,777	7.61	47,751,823	8.21	45,623,484	7.67	-2,128,339	-4.46
7910 ENVIRONMENTAL SERVICES	532,967	0.09	511,581	0.09	614,272	0.11	538,921	0.09	-75,352	-12.27
8100 MAINTENANCE	9,945,808	1.68	10,168,953	1.75	10,944,636	1.88	10,424,890	1.75	-519,746	-4.75
8110 TRANSPORTATION MAINTENANCE	1,695,213	0.29	1,188,504	0.20	1,565,849	0.27	1,695,476	0.29	129,627	8.28
8120 TECHNOLOGY REPAIR	91,986	0.02	157,715	0.03	175,687	0.03	91,986	0.02	-83,701	-47.64
8200 ADMINISTRATIVE TECHNOLOGY SERVICES	3,936,457	0.67	3,965,244	0.68	4,617,473	0.79	3,994,755	0.67	-622,718	-13.49
9100 COMMUNITY SERVICES	50,000	0.01	383,024	0.07	459,638	0.08	193,302	0.03	-266,336	-57.94
9400 OVERHEAD	<u>75,000</u>	<u>0.01</u>	<u>0</u>	<u>0.00</u>	<u>75,000</u>	<u>0.01</u>	<u>75,000</u>	<u>0.01</u>	<u>0</u>	<u>0.00</u>
GENERAL SUPPORT TOTAL	126,042,269	21.34	129,752,631	22.32	141,078,149	24.26	130,899,419	22.02	-10,178,730	-7.21
SCHOOL/DEPARTMENT TOTAL	467,250,848	79.10	529,174,132	91.01	556,634,842	95.74	543,373,286	91.39	-13,261,556	-2.38

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS. 2016-17 TENTATIVE	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	AMOUNT	%
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL		
9400* APPROPRIATED FOR:										
STATE CATEGORICAL PROJECTS										
CHARTER SCHOOLS CAPITAL OUTLAY	996,786	0.17	0	0.00	0	0.00	0	0.00	0	0.00
DIGITAL CLASSROOMS ALLOCATION	1,352,590	0.23	0	0.00	0	0.00	0	0.00	0	0.00
DJJ SUPPLEMENT	186,575	0.03	0	0.00	0	0.00	0	0.00	0	0.00
FEDERALLY IMPACTED STUDENTS ALLOCATION	579,621	0.10	0	0.00	0	0.00	0	0.00	0	0.00
FLORIDA FIRST START	76,027	0.01	0	0.00	0	0.00	0	0.00	0	0.00
LOTTERY - SCHOOL ADVISORY COUNCIL	262,106	0.04	0	0.00	0	0.00	0	0.00	0	0.00
LOTTERY - SCHOOL RECOGNITION	3,871,778	0.66	0	0.00	0	0.00	0	0.00	0	0.00
TEACHER CLASSROOM SUPPLY ASSISTANCE	1,195,994	0.20	0	0.00	0	0.00	0	0.00	0	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	279,874	0.05	0	0.00	0	0.00	0	0.00	0	0.00
LOCAL CATEGORICAL PROJECTS										
AICE	954,887	0.16	0	0.00	0	0.00	0	0.00	0	0.00
BUDGET REDUCTION TARGETS	-2,700,000	-0.46	0	0.00	0	0.00	0	0.00	0	0.00
CAPE ACADEMY	926,860	0.16	0	0.00	0	0.00	0	0.00	0	0.00
CHARTER SCHOOLS	33,303,374	5.64	0	0.00	0	0.00	0	0.00	0	0.00
COURSE FEES	108,000	0.02	0	0.00	0	0.00	0	0.00	0	0.00
DUAL ENROLLMENT	2,600,000	0.44	0	0.00	0	0.00	0	0.00	0	0.00
EMPLOYMENT RELATED FEES	189,000	0.03	0	0.00	0	0.00	0	0.00	0	0.00
FTE STUDENT RESERVE	3,776,457	0.64	0	0.00	0	0.00	0	0.00	0	0.00
INTERNATIONAL BACCALAUREATE	344,215	0.06	0	0.00	0	0.00	0	0.00	0	0.00
MCKAY SCHOLARSHIPS	9,029,165	1.53	0	0.00	0	0.00	0	0.00	0	0.00
MISCELLANEOUS LOCAL	925,037	0.16	0	0.00	0	0.00	0	0.00	0	0.00
RENT	187,000	0.03	0	0.00	0	0.00	0	0.00	0	0.00
SCHOOL RESERVE	1,000,000	0.17	0	0.00	0	0.00	0	0.00	0	0.00
SUBSTITUTE INITIATIVE	350,000	0.06	0	0.00	0	0.00	0	0.00	0	0.00
FUND BALANCE - HEALTH INSURANCE TRUST FUND	<u>3,100,000</u>	<u>0.52</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>	<u>0</u>	<u>0.00</u>
OTHER APPROPRIATIONS TOTAL	62,895,346	10.65	0	0.00	0	0.00	0	0.00	0	0.00
OTHER FINANCES USES										
9700 TRANSFER TO CAPITAL FUND - FEDERALLY CONNECTED SUPPLEMENT - EXEMPT PROPERTY ALLOCATION	2,014,995	0.34	2,014,995	0.35	2,014,995	0.35	2,013,185	0.34	-1,810	-0.09
9700 TRANSFER TO INTERNAL SERVICE - WORKERS COMPENSATION	<u>0</u>	<u>0.00</u>	<u>2,000,000</u>	<u>0.34</u>	<u>2,000,000</u>	<u>0.34</u>	<u>0</u>	<u>0.00</u>	<u>-2,000,000</u>	<u>-100.00</u>
OTHER FINANCES USES TOTAL	2,014,995	0.34	4,014,995	0.69	4,014,995	0.69	2,013,185	0.34	-2,001,810	-49.86
RESERVED FUND BALANCE:										
9400 ENDING CASH	50,000	0.01	0	0.00	50,000	0.01	50,000	0.01	0	0.00
9400 INVENTORY	844,807	0.14	0	0.00	844,807	0.15	834,571	0.14	-10,236	-1.21
9400 SCHOOL BOARD CONTINGENCIES	19,880,369	3.37	19,880,369	3.42	19,880,369	3.42	19,880,369	3.34	0	0.00
9400 EMPLOYEE COMPENSATION	500,000	0.08	0	0.00	0	0.00	500,000	0.08	500,000	0.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS.	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2016-17 TENTATIVE	
									AMOUNT	%
9400 MAINTENANCE CHARGEBACK	500,000	0.08	0	0.00	0	0.00	500,000	0.08	500,000	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>21,365,964</u>	<u>3.62</u>	<u>28,355,516</u>	<u>4.88</u>	0	0.00	<u>23,420,946</u>	<u>3.94</u>	<u>23,420,946</u>	<u>0.00</u>
	43,141,140	7.30	48,235,885	8.30	20,775,176	3.57	45,185,885	7.60	24,410,710	117.50
9400* UNRESERVED FUND BALANCE	15,415,998	2.61	0	0.00	0	0.00	3,980,763	0.67	3,980,763	0.00
DISTRICT TOTAL	590,718,326	100.00	581,425,013	100.00	581,425,013	100.00	594,553,120	100.00	13,128,107	2.26

* 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
	2007-08	75,235	
	2008-09	74,000	-1,235
A	2009-10	73,352	-648
C	2010-11	72,913	-439
T	2011-12	72,906	-7
U	2012-13	72,526	-380
A	2013-14	72,594	68
L	2014-15	73,685	1,091
	2015-16	74,224	539
	2016-17	75,118	894

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. 2007-08 THROUGH 2015-16 MEMBERSHIP WAS FROM STUDENT MEMBERSHIP ANALYSIS FOR OCTOBER.

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

2. 2016-17 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS FINALIZED JANUARY 9, 2016.

STUDENT MEMBERSHIP ANALYSIS

DISTRICT - WIDE

AREA	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
TOTAL ELEMENTARY	35,249	35,662	35,545	296
TOTAL SECONDARY	31,417	30,707	31,580	163
SPECIAL CENTERS	1,068	1,111	1,120	52
OTHER *	1,497	1,515	1,503	6
DISTRICT SUBTOTAL	69,231	68,995	69,748	517
CHARTER SCHOOLS	4,993	4,919	5,370	377
DISTRICT TOTAL	74,224	73,914	75,118	894

* Includes McKay Scholarship recipients and Home Education students

STUDENT MEMBERSHIP ANALYSIS

ELEMENTARY

SCHOOL	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
<u>ELEMENTARY</u>				
ALLEN	605	618	624	19
ANDERSEN	705	706	700	-5
APOLLO	857	840	869	12
ATLANTIS	582	608	586	4
AUDUBON	644	650	662	18
CAMBRIDGE	666	662	687	21
CAPE VIEW	426	429	421	-5
CARROLL	638	649	634	-4
CHALLENGER	514	504	507	-7
COLUMBIA	577	582	556	-21
COQUINA	553	508	568	15
CREEL	931	973	960	29
CROTON	665	656	657	-8
DISCOVERY	634	660	626	-8
ENDEAVOUR	836	866	852	16
ENTERPRISE	539	550	529	-10
FAIRGLEN	691	714	701	10
FREEDOM 7	413	400	414	1
GEMINI	483	489	456	-27
GOLFVIEW	647	650	644	-3
HARBOR CITY	434	446	432	-2
HOLLAND	432	440	443	11
IMPERIAL ESTATES	650	676	657	7
INDIALANTIC	753	755	746	-7
JUPITER	810	839	831	21
LOCKMAR	721	729	727	6
LONGLEAF	631	649	626	-5
MANATEE	846	844	845	-1
MCAULIFFE	744	781	768	24

STUDENT MEMBERSHIP ANALYSIS

ELEMENTARY

SCHOOL	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
<u>ELEMENTARY, CONT.</u>				
MEADOWLANE INTERMEDIATE	1,001	1,032	1,040	39
MEADOWLANE PRIMARY	742	746	730	-12
MILA	495	509	492	-3
MIMS	517	514	538	21
OAK PARK	856	916	912	56
OCEAN BREEZE	532	544	515	-17
PALM BAY	815	807	836	21
PINEWOOD	479	480	503	24
PORT MALABAR	761	750	775	14
QUEST	848	863	852	4
RIVIERA	690	673	738	48
ROOSEVELT	375	375	382	7
SABAL	565	568	573	8
SATURN	785	806	779	-6
SEA PARK	330	344	325	-5
SHERWOOD	518	511	505	-13
STEVENSON	489	483	490	1
SUNRISE	844	847	851	7
SUNTREE	649	664	628	-21
SURFSIDE	449	453	464	15
TROPICAL	766	766	760	-6
TURNER	689	696	707	18
UNIVERSITY PARK	617	614	638	21
WEST MELBOURNE	551	543	552	1
WESTSIDE	700	710	691	-9
WILLIAMS	<u>559</u>	<u>575</u>	<u>541</u>	<u>-18</u>
ELEMENTARY TOTAL	35,249	35,662	35,545	296

STUDENT MEMBERSHIP ANALYSIS

SECONDARY

SCHOOL	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
<u>SECONDARY</u>				
ASTRONAUT	1,108	1,079	1,077	-31
BAYSIDE	1,687	1,659	1,646	-41
CENTRAL	1,142	1,137	1,115	-27
COCOA	1,498	1,454	1,601	103
COCOA BEACH	1,102	1,057	1,085	-17
DELAURA	686	690	679	-7
EAU GALLIE	1,713	1,650	1,710	-3
EDGEWOOD	949	940	950	1
HERITAGE	1,851	1,785	1,846	-5
HOOVER	507	503	496	-11
JACKSON	578	582	575	-3
JEFFERSON	615	614	610	-5
JOHNSON	785	763	776	-9
KENNEDY	608	599	601	-7
MADISON	438	436	464	26
MCNAIR	472	457	502	30
MELBOURNE	2,227	2,186	2,290	63
MERRITT ISLAND	1,545	1,513	1,575	30
PALM BAY	1,570	1,511	1,558	-12
ROCKLEDGE	1,447	1,402	1,450	3
SATELLITE	1,345	1,315	1,351	6
SOUTHWEST	882	874	869	-13
SPACE COAST	1,474	1,437	1,531	57
STONE	836	809	854	18
TITUSVILLE	1,393	1,339	1,413	20
VIERA	2,002	1,971	2,000	-2
WEST SHORE	<u>957</u>	<u>945</u>	<u>956</u>	<u>-1</u>
SECONDARY TOTAL	31,417	30,707	31,580	163

STUDENT MEMBERSHIP ANALYSIS

SPECIAL CENTERS AND OTHER

SCHOOL	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
NORTH/CENTRAL ALC	44	114	50	6
SOUTH ALC	44	43	37	-7
BREVARD COUNTY JAIL	8	0	10	2
BREVARD VIRTUAL INSTRUCTION	121	128	125	4
GROUP TREATMENT HOME**	30	0	30	0
DETENTION CENTER	40	0	43	3
DEVEREUX HOSPITAL	40	52	39	-1
FIELDSTON PREPATORY	109	115	110	1
HALFWAY HOUSE	18	0	23	5
PREK ESE SERVICES***	257	340	270	13
OUTWARD BOUND	11	0	15	4
PROJECT SEARCH	41	25	41	0
RIVERDALE COUNTRY DAY	112	131	115	3
RIVERVIEW SCHOOL	132	131	146	14
SOUTH AREA HEAD START	32	31	36	4
MELB CTR FOR PERSONAL GROWTH	<u>29</u>	<u>1</u>	<u>30</u>	<u>1</u>
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TOTAL - SPECIAL CENTERS	1,068	1,111	1,120	52
OTHER *	1,497	1,515	1,503	6
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*Includes McKay Scholarship recipients and Home Education students.

**Formerly known as Francis Walker Halfway House

***Formerly known as Infants and Toddlers

STUDENT MEMBERSHIP ANALYSIS

CHARTER SCHOOLS

SCHOOL	ACTUAL 10/16/2015	ACTUAL YEAR END 5/24/2016	PROJECTED 10/14/2016	OCTOBER 2015 VS PROJECTED
<u>CHARTER SCHOOLS</u>				
CAMPUS	135	126	135	0
EDUCATIONAL HORIZONS	109	100	125	16
EMMA JEWEL ACADEMY	317	300	329	12
IMAGINE	246	274	262	16
ODYSSEY	1,026	1,000	1,165	139
ODYSSEY PREP ACADEMY	266	255	334	68
PALM BAY ACADEMY	623	606	630	7
PINEAPPLE COVE	421	417	534	113
ROYAL PALM	344	338	350	6
SCULPTOR	545	546	546	1
VIERA CHARTER	<u>961</u>	<u>957</u>	<u>960</u>	<u>-1</u>
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TOTAL - CHARTER	4,993	4,919	5,370	377
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**UNWEIGHTED FTE
BY PROGRAM CATEGORY
2011-12 THROUGH PROJECTED 2016-17**

PROGRAM	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 DOE	2015-16 ESTIMATED	2016-17 PROJECTED
ESE 111 SERVICES	4,485.12	4,583.82	4,413.31	4,561.64	4,748.86	4,847.46
ESE 112 SERVICES	6,835.07	6,874.53	6,939.04	7,043.91	7,403.08	7,446.44
ESE 113 SERVICES	4,306.52	4,219.83	4,210.70	4,421.39	4,638.44	4,614.01
SUPPORT LEVEL 4	795.77	821.41	856.64	882.28	893.63	899.50
SUPPORT LEVEL 5	<u>131.75</u>	<u>127.52</u>	<u>114.84</u>	<u>112.41</u>	<u>134.45</u>	<u>138.87</u>
TOTAL - EXCEPTIONAL	16,554.23	16,627.11	16,534.53	17,021.63	17,818.46	17,946.28
TOTAL - CAREER EDUCATION	1,756.48	1,607.21	1,342.24	1,420.55	1,468.82	1,462.76
BASIC K - 3	16,384.92	16,476.71	16,739.11	16,847.50	16,793.61	17,094.71
BASIC 4 - 8	19,605.01	19,304.74	19,203.57	19,295.19	19,033.34	19,246.06
BASIC 9 - 12	15,294.48	15,038.71	14,912.14	15,085.78	15,088.62	15,021.76
ESOL	<u>1,447.17</u>	<u>1,474.75</u>	<u>1,339.13</u>	<u>1,448.66</u>	<u>1,471.07</u>	<u>1,563.44</u>
TOTAL - BASIC	52,731.58	52,294.91	52,193.95	52,677.13	52,386.64	52,925.97
GRAND TOTAL	71,042.29	70,529.23	70,070.72	71,119.31	71,673.92	72,335.01

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

SOURCE: 2011-12 THROUGH 2014-15 FROM DOE FINAL CALCULATIONS
2015-16 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 21, 2016
2016-17 COLUMN FROM DOE FEFP - SECOND CALCULATION DATED JULY 15, 2016

**WEIGHTED FTE
BY PROGRAM CATEGORY
2011-12 THROUGH PROJECTED 2016-17**

PROGRAM	2016-17 WEIGHTS	2011-12 DOE	2012-13 DOE	2013-14 DOE	2014-15 DOE	2015-16 ESTIMATED	2016-17 PROJECTED
ESE 111 SERVICES	1.103	4,942.60	5,120.13	4,964.97	5,136.41	5,294.98	5,346.75
ESE 112 SERVICES	1.000	6,835.07	6,874.53	6,939.04	7,043.91	7,403.08	7,446.44
ESE 113 SERVICES	1.001	4,388.34	4,304.23	4,257.02	4,439.08	4,661.63	4,618.62
SUPPORT LEVEL 4	3.607	2,722.84	2,894.65	3,004.73	3,090.30	3,228.69	3,244.50
SUPPORT LEVEL 5	5.376	661.65	643.21	584.42	573.74	626.66	746.57
TOTAL - EXCEPTIONAL		19,550.500	19,836.74	19,750.18	20,283.44	21,215.04	21,402.88
TOTAL - CAREER EDUCATION	1.001	1,754.72	1,605.60	1,357.00	1,426.07	1,476.10	1,464.22
BASIC K - 3	1.103	18,056.18	18,404.49	18,831.50	18,970.29	18,724.88	18,855.47
BASIC 4 - 8	1.000	19,605.01	19,304.74	19,203.57	19,295.19	19,033.34	19,246.06
BASIC 9 - 12	1.001	15,585.08	15,339.48	15,076.17	15,146.12	15,164.06	15,036.78
ESOL	1.194	1,663.54	1,721.03	1,526.91	1,644.86	1,735.86	1,866.75
TOTAL - BASIC		54,909.81	54,769.74	54,638.15	55,056.46	54,658.14	55,005.06
ADDITIONAL WFTE +		830.60	954.82	1,224.54	1,205.52	1,361.58	1,361.58
GRAND TOTAL		77,045.63	77,166.90	76,969.88	77,971.49	78,710.86	79,233.74

IN 2011-12, ESOL AND SUPPORT LEVEL 4 PROGRAMS WERE CAPPED TO PROJECTIONS

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

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

SOURCE: 2011-12 THROUGH 2014-15 FROM DOE FINAL CALCULATIONS
2015-16 COLUMN FROM DOE FOURTH CALCULATION DATED APRIL 21, 2016
2016-17 COLUMN FROM DOE FEFP - SECOND CALCULATION DATED JULY 15, 2016

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SPECIAL REVENUE FUND BUDGET

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

Special Revenue - Other

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

Head Start

This grant is in the final year of a 5 year award. The grant provides 3 and 4 year olds opportunities that include health screening, education, and other services; quality early childhood learning environments using effective classroom management strategies; and encouraging participation of family and community through newsletters, workshops, and home visits. The District will apply for an additional 5 year award.

Magnet Schools Assistance Program (MSAP)

The MSAP grant targets school improvements in learning such as diversity; innovative curriculum and professional development; academic excellence and rigorous standards; and the family community partnership. Currently the grant is in year 3 of 3, however, a no cost extension has been awarded for a fourth year. In addition, the District has applied for an additional 3 years.

Food and Nutrition Services Program

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

Special Revenue - Other Funds

FY 2013 to FY 2017

REVENUE	Actual Revenue FY 2013	Actual Revenue FY 2014	Actual Revenue FY 2015	Actual Revenue FY 2016	FY 2017 Projected Revenue
Federal Through State	\$ 37,254,006	\$ 39,090,794	\$ 43,190,346	\$ 42,572,492	\$ 48,988,790
State Sources	54,177	61,912	64,131	43,520	43,520
Local Sources	0	2,396	44,174	911	0
Federal Direct	4,814,999	7,545,271	10,356,706	9,159,514	9,922,254
TOTAL REVENUE	\$ 42,123,182	\$ 46,700,373	\$ 53,655,357	\$ 51,776,437	\$ 58,954,564

Special Revenue - Other Funds

FY 2013 to FY 2017

EXPENDITURES

	Func.	Actual Expenditures FY 2013	Actual Expenditures FY 2014	Actual Expenditures FY 2015	Actual Expenditures FY 2016	FY 2017 Tentative Budget
Instructional Services	5000	\$ 20,290,406	\$ 21,058,671	\$ 24,212,024	\$ 23,893,683	\$ 28,363,883
Support Services:						
Pupil Personnel	6100	6,003,632	6,176,124	6,298,880	5,715,703	7,074,584
Media Services	6200	6,731	19,752	13,884	35,248	0
Curriculum Development	6300	8,892,547	11,233,051	11,461,666	12,150,507	13,382,505
Instructional Staff Training	6400	2,954,814	2,913,787	3,522,356	4,007,778	4,608,793
Instr Related Technology	6500	497,731	1,345,243	3,916,398	2,110,177	1,132,557
Board of Education	7100	0	0	0	2,049	151
General Administration	7200	1,494,525	1,837,976	2,049,439	1,937,713	2,260,249
School Administration	7300	52,761	183,116	302,449	322,531	185,910
Fac. Acquisition & Constr.	7400	43,054	169,076	406,086	116,706	252,754
Fiscal Services	7500	11,808	23,603	35,663	38,177	38,169
Food Services	7600	2,586	16,130	28,820	22,648	28,780
Central Services	7700	627	7,863	10,967	30,259	22,844
Pupil Transportation	7800	422,883	249,573	219,790	221,123	481,152
Operation of Plant	7900	88,721	55,336	47,264	54,120	112,057
Maintenance of Plant	8100	5,990	3,617	8,254	11,851	11,752
Admin Technology Svcs.	8200	54,892	72,612	62,031	64,161	0
Community Services	9100	1,299,474	1,334,843	1,059,386	1,042,003	998,424
TOTAL INSTRUCTIONAL & SUPPORT SERVICES		\$ 42,123,182	\$ 46,700,373	\$ 53,655,357	\$ 51,776,437	\$ 58,954,564
TOTAL EXPENDITURES		\$ 42,123,182	\$ 46,700,373	\$ 53,655,357	\$ 51,776,437	\$ 58,954,564

Special Revenue - Other Funds Expenditures By Project FY16 and FY17

EXPENDITURES

Project	Grant Name	FY 2016		FY 2017	Tentative Budget
		Amended Budget **	Actual Expenditures	Tentative Budget	vs Actual Expenditures
41X092	21st Century Art Explorer	9,661	9,661	0	-9,661
41X063	21st Century BAS - Central	327,045	327,045	552,955	225,910
41X093	21st Century BAS North	336,092	336,092	493,547	157,455
41X065	21st Century Explorers Univ	513,160	513,160	580,606	67,446
41X094	21st Century Zoo South Explore	506,087	506,087	53,959	-452,128
41X010	ACCESS - IDEA	695,670	695,670	921,476	225,806
41X066	Adult Ed - Geographical	482,284	482,284	486,046	3,762
41X062	Adult Ed EL Civic	52,438	52,438	52,583	145
41X061	Adult Ed FICAPS	20,987	20,987	4,013	-16,974
41X047	Carl Perkins	691,302	691,302	668,984	-22,318
41X017	FDLRS East-IDEA	1,067,204	1,067,204	1,100,287	33,083
41X018	FDLRS/East-Pre K	163,393	163,393	185,286	21,893
41X016	FDLRS-East State GAA	33,268	33,268	33,268	0
41X960	Fuel Up Play 60	911	911	0	-911
41X096	Head Start - Program Cost	4,741,289	4,741,289	4,841,796	100,507
41X028	Head Start - Program Income	3,434	3,434	0	-3,434
41X014	IDEA Part B	15,908,516	15,908,516	20,452,761	4,544,245
41X011	IDEA Pre-K Handicapped	469,235	469,235	570,423	101,188
41X090	Magnet School Assistance	2,520,022	2,520,022	2,642,725	122,703
41X089	Magnet Supplement	69,985	69,985	15	-69,970
41X841	Odyssey Prep Academy	207,154	207,154	0	-207,154
41X091	Physical Ed N'SHAPE	242,210	242,210	56,628	-185,582
41X843	Pineapple Cove Academy	74,772	74,772	100,228	25,456

** The FY16 budget has been amended to equal actual expenditures.
Unspent funds have been rolled forward in the FY17 Tentative Budget.

Special Revenue - Other Funds Expenditures By Project FY16 and FY17

EXPENDITURES

Project	Grant Name	FY 2016		FY 2017 Tentative Budget	Tentative Budget vs Actual Expenditures
		Amended Budget **	Actual Expenditures		
41X902	ROTC Air Force	236,774	236,774	260,743	23,969
41X901	ROTC Army	529,469	529,469	523,060	-6,409
41X904	ROTC Marines	65,491	65,491	65,491	0
41X903	ROTC Navy	142,544	142,544	141,544	-1,000
41X040	School Safety Initiative DOJ	608,297	608,297	1,390,253	781,956
41X012	SEDNET	30,142	30,142	36,310	6,168
41X009	SEDNET - State	10,252	10,252	10,252	0
41X022	SEDNET-Part B	71,511	71,511	82,625	11,114
41X002	Title I At Risk/Delinquent	305,841	305,841	369,572	63,731
41X001	Title I Part A	17,747,971	17,747,971	18,606,833	858,862
41X082	Title I School Improve Initiative	173,879	173,879	127,207	-46,672
41X007	Title II Part A	2,266,943	2,266,943	2,980,926	713,983
41X097	Title III English Language	272,506	272,506	377,386	104,880
41X043	Title III Immigrant Youth	68,024	68,024	67,027	-997
41X042	Title III Supplement Immigrant	16,342	16,342	229	-16,113
41X070	Title X Part D Homeless Youth	94,332	94,332	117,520	23,188
TOTAL EXPENDITURES		51,776,437	51,776,437	58,954,564	7,178,127

** The FY16 budget has been amended to equal actual expenditures.
Unspent funds have been rolled forward in the FY17 Tentative Budget.

**Special Revenue - Food Services
FY 2013 to FY 2017**

REVENUE

	Actual Revenue FY 2013	Actual Revenue FY 2014	Actual Revenue FY 2015	Actual Revenue FY 2016	FY 2017 Projected Revenue
Federal Through State	\$ 18,998,743	\$ 19,576,798	\$ 21,400,722	\$ 22,908,105	\$ 23,421,516
State Sources	370,178	364,540	346,997	337,438	327,315
Local Sources	10,967,424	10,424,341	9,532,119	9,317,404	9,251,591
TOTAL REVENUE	\$ 30,336,345	\$ 30,365,679	\$ 31,279,838	\$ 32,562,947	\$ 33,000,422
Non-spendable	2,785,622	1,814,916	1,350,843	1,337,739	1,685,787
Restricted	8,771,664	11,023,665	11,413,391	11,356,528	12,075,570
Fund Balance	11,557,286	12,838,581	12,764,234	12,694,267	13,761,357
REVENUE & FUND BALANCE	\$ 41,893,631	\$ 43,204,260	\$ 44,044,072	\$ 45,257,214	\$ 46,761,779

**Special Revenue - Food Services
FY 2013 to FY 2017**

EXPENDITURES

	Account Number	Actual Expenditures FY 2013	Actual Expenditures FY 2014	Actual Expenditures FY 2015	Actual Expenditures FY 2016	FY 2017 Tentative Budget
Function (7600)						
Salaries	1XX	8,298,086	8,480,519	8,510,508	8,915,895	9,183,371
Employee Benefits	2XX	2,635,223	2,829,683	2,970,477	2,951,486	3,162,123
Purchased Services	3XX	1,247,799	1,128,339	1,160,833	1,237,745	1,468,242
Energy Services	4XX	544,084	589,392	513,765	494,216	553,634
Materials & Supplies	5XX	13,376,590	14,207,941	14,463,102	14,638,302	15,733,354
Capital Outlay	6XX	977,680	1,419,384	1,565,228	1,460,918	2,862,785
Other Expenses	7XX	791,070	842,192	858,524	816,573	958,410
TOTAL EXPENDITURES		\$ 27,870,532	\$ 29,497,450	\$ 30,042,437	\$ 30,515,135	\$ 33,921,919
Transfer to Capital Projects		1,184,518	942,576	1,307,368	980,722	500,000
Non-spendable		1,814,916	1,350,843	1,337,739	1,685,787	1,547,321
Restricted		11,023,665	11,413,391	11,356,528	12,075,570	10,792,539
Fund Balance		12,838,581	12,764,234	12,694,267	13,761,357	12,339,860
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCE		\$ 41,893,631	\$ 43,204,260	\$ 44,044,072	\$ 45,257,214	\$ 46,761,779

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DEBT SERVICE FUND BUDGET

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

State School Bonds (SBE BONDS)

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

Certificates of Participation

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

Impact Fees and other unrestricted revenues

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

DEBT SERVICE BUDGET PROJECTED REVENUE

REVENUE	2015-16	2015-16	2016-17	2015-16 AMENDED VS. 2016-17 TENTATIVE
	ADOPTED REVENUE	AMENDED REVENUE	TENTATIVE BUDGET	
<u>STATE SOURCES</u>				
CO & DS WITHHELD FOR SBE BONDS	792,341	735,628	774,530	38,902
<u>LOCAL SOURCES</u>				
INVESTMENT REVENUE - (COPs)	130,000	135,628	139,000	3,372
TOTAL REVENUE	922,341	871,256	913,530	42,274
<u>OTHER FINANCING SOURCES</u>				
TRANSFER FROM CAPITAL TAX LEVY	36,352,336	36,361,975	36,367,258	5,283
TOTAL ESTIMATED REVENUE AND OTHER FINANCING SOURCES	37,274,677	37,233,231	37,280,788	47,557
<u>FUND BALANCES, JULY 1</u>				
QZAB	3,721,251	3,721,251	3,856,843	135,592
SBE	<u>92,787</u>	<u>92,787</u>	<u>73,077</u>	<u>-19,710</u>
TOTAL FUND BALANCE	3,814,038	3,814,038	3,929,920	115,882
GRAND TOTAL	41,088,715	41,047,269	41,210,708	163,439

DEBT SERVICE BUDGET EXPENDITURES BY OBJECT

OBJECT	2015-16	2015-16	2016-17	2015-16 AMENDED VS. 2016-17 TENTATIVE
	ADOPTED BUDGET	AMENDED BUDGET	TENTATIVE BUDGET	
<u>SBE Bonds</u>				
PRINCIPAL	578,000	578,000	619,000	41,000
INTEREST	177,109	177,109	145,530	-31,579
FEES	<u>10,000</u>	<u>228</u>	<u>10,000</u>	<u>9,772</u>
	765,109	755,337	774,530	19,193
<u>COPS</u>				
PRINCIPAL	15,735,000	15,735,000	16,175,000	440,000
INTEREST	20,571,151	20,571,151	20,134,558	-436,593
FEES	<u>46,185</u>	<u>55,861</u>	<u>57,700</u>	<u>1,839</u>
	36,352,336	36,362,012	36,367,258	5,246
TOTAL EXPENDITURES	37,117,445	37,117,349	37,141,788	24,439
<u>FUND BALANCES, JUNE 30</u>				
QZAB	3,851,251	3,856,843	3,995,843	139,000
SBE	<u>120,019</u>	<u>73,077</u>	<u>73,077</u>	<u>0</u>
TOTAL FUND BALANCE	3,971,270	3,929,920	4,068,920	139,000
GRAND TOTAL	41,088,715	41,047,269	41,210,708	163,439

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CAPITAL PROJECTS FUND BUDGET

Capital project funds are used to account for the financial resources to be used for educational capital outlay needs including new construction, renovation, remodeling projects and debt service. All funds must be expended on approved projects in accordance with Florida Statutes and State Board of Education rules.

SALES SURTAX

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

AD VALOREM TAXES

Ad valorem taxes on real and personal property are assessed to residents in Brevard County, to provide revenue to the District for capital funding. The Legislature authorized the District to levy up to 2.00 mills annually for a capital outlay needs until FY 2008-09 when they capped the amount that could be levied at 1.75 mills in FY 2010-11. Since FY 2011-12 the maximum levy has been no more than 1.5 mills.

IMPACT FEES

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

PUBLIC EDUCATION CAPITAL OUTLAY (PECO)

Public Education Capital Outlay (PECO) funds is the primary state revenue source for capital projects funding. After not receiving funding from FY 2011-12 thru FY 2013-14, the District has received funding in FY 2014-15, FY 2015-16 and anticipates funding for the FY 2016-17.

**CAPITAL PROJECTS BUDGET
PROJECTED REVENUE AND OTHER FINANCING SOURCES**

REVENUES	2015-16 ADOPTED REVENUE	2015-16 AMENDED REVENUE	2016-17 PROJECTED REVENUE	2015-16 AMENDED VS. 2016-17 PROJECTED
<u>STATE SOURCES</u>				
PUBLIC EDUCATIONAL CAPITAL OUTLAY (PECO)	1,734,190	1,734,190	2,616,664	882,474
CO & DS DISTRIBUTED TO DISTRICT	565,623	1,976,080	1,898,941	-77,139
INTEREST - CO & DS	18,771	8,067	5,511	-2,556
OTHER STATE	150,000	115,766	150,000	34,234
TOTAL STATE	2,468,584	3,834,103	4,671,116	837,013
<u>LOCAL SOURCES</u>				
SCHOOL CAPITAL OUTLAY TAX ¹	47,786,259	47,729,500	51,658,103	3,928,603
ADDITIONAL SCHOOL CAPITAL OUTLAY TAX > 96% ²	363,375	362,904	408,960	46,056
SALES SURTAX	33,216,502	41,253,010	43,269,088	2,016,078
IMPACT FEES	4,500,000	12,411,362	7,500,000	-4,911,362
INTEREST ON INVESTMENTS	100,000	473,144	100,000	-373,144
MISCELLANEOUS LOCAL	15,000	154,148	90,000	-64,148
TOTAL LOCAL	85,981,136	102,384,068	103,026,151	642,083
<u>OTHER FINANCING SOURCES</u>				
TRANSFERS FROM OPERATING - FEDERALLY CONNECTED	2,014,995	2,014,995	2,013,185	-1,810
TRANSFERS FROM FOOD SERVICE	500,000	980,722	500,000	-480,722
SALE OF PROPERTY	75,000	134,384	0	-134,384
TOTAL OTHER FINANCING SOURCES	2,589,995	3,130,101	2,513,185	-616,916
TOTAL REVENUE AND OTHER FINANCING SOURCES	91,039,715	109,348,272	110,210,452	862,180
<u>FUND BALANCE - JULY 1</u>				
RESTRICTED/RESERVED:				
ENCUMBRANCES	12,946,513	12,946,513	24,561,834	11,615,321
ALLOCATED TO PROJECTS, BUT NOT YET ENCUMBERED	14,782,591	14,782,591	7,515,682	-7,266,909
CO&DS/TAX LEVY HELD	207,776	207,776	79,695	-128,081
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	0	0	2,014,995	2,014,995
FUEL TAX	978,358	978,358	722,552	-255,806
NEW STUDENT CAPACITY - IMPACT FEES	1,304,726	1,304,726	13,724,938	12,420,212
PROPERTY INSURANCE - AD VALOREM	4,663,623	4,663,623	4,665,687	2,064
SURTAX COLLECTIONS	3,406,225	3,406,225	22,250,574	18,844,349
UNALLOCATED FUND BALANCE	19,381,139	19,381,139	15,357,232	-4,023,907
TOTAL FUND BALANCE - JULY 1	57,670,951	57,670,951	90,893,189	33,222,238
GRAND TOTAL	148,710,666	167,019,223	201,103,641	34,084,418

¹ 2016-17 PROJECTED @ 96%

² 2016-17 PROJECTED @ 0.76%

**CAPITAL PROJECTS
TENTATIVE BUDGET BY PROJECT**

PROJECT	2015-16 ADOPTED BUDGET	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
RESERVED FOR:				
ADA PROJECTS	198,374	198,373	262,804	64,431
ANDERSEN ELEMENTARY ENTRANCE WAY	0	286,075	286,075	0
BUILDING ENVELOPE WATER CONTROL	355,558	355,558	31,055	-324,503
CAFETERIA PROJECTS	1,415,630	1,896,354	1,241,656	-654,698
CAPITAL RENEWAL - FACILITIES	9,789,531	9,237,876	10,684,592	1,446,716
CODE COMPLIANCE	43,284	43,284	34,061	-9,223
COMPUTERIZED TESTING LABS	23,487	23,488	305	-23,183
CUSTODIAL EQUIPMENT	239,764	239,764	158,023	-81,741
DISTRICT REFRESHMENT - TECHNOLOGY	1,806,124	1,556,295	1,894,756	338,461
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	1,678	1,677	1,677	0
ENERGY CONSERVATION - FACILITIES	335,633	287,680	328,983	41,303
ENTERPRISE RESOURCE PLANNING (ERP)	1,050,000	1,050,000	1,050,000	0
FURNITURE & EQUIPMENT REPLACEMENT	639,117	629,423	604,347	-25,076
GROWTH MANAGEMENT	9,828	9,828	9,828	0
HVAC PROJECTS	584,394	0	0	0
MAINTENANCE CAPITAL SUPPLIES/SERVICES	2,100,000	3,147,953	2,102,959	-1,044,994
PAINTING & CORROSION CONTROL	0	560,771	348,563	-212,208
PECO MAINTENANCE PROJECTS	1,560,771	0	2,354,998	2,354,998
PLANT OPS & MAINT BLDG IMPROVEMENT	24,493	206,494	175,302	-31,192
PORTABLE RELOCATION	439,895	740,716	401,325	-339,391
PROGRAM-RELATED FACILITY NEEDS	377,571	377,571	368,688	-8,883
REPLACEMENT AT FAILURE	161,119	1,161,120	254,996	-906,124
SAFETY TO LIFE	650,277	650,276	737,603	87,327
SALES SURTAX PROJECTS ¹	46,592,881	36,020,418	75,721,303	39,700,885
SALES SURTAX PROJECTS - OTHER CAPITAL FUND SOURCES	0	1,223,918	835,865	-388,053
SCHOOL BUS REPLACEMENT	6,027,281	6,027,281	6,111,093	83,812
SCHOOL INITIATED PROJECTS	8,188	43,187	7,641	-35,546
SOUTH COURTENAY PARKWAY RIGHT OF WAY	0	85,497	85,497	0
SUNRISE STANDARD CLASSROOM	863,235	1,113,064	127,686	-985,378
TAX LEVY > 96%	363,375	0	408,960	408,960
TOTAL PROJECT EXPENDITURES	75,661,488	67,173,941	106,630,641	39,456,700
TRANSFER TO DEBT SERVICE FUND	36,352,336	36,361,975	36,367,258	5,283
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	4,665,687	4,665,687	0
OTHER USES - DEBT SERVICE FEES (CO&DS)	0	1,947	0	-1,947
TOTAL AFTER TRANSFERS AND OTHER USES	112,013,824	108,203,550	147,663,586	39,460,036
RESTRICTED/RESERVED:				
CO&DS/TAX LEVY HELD	207,776	79,695	0	-79,695
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	2,014,995	2,014,995	4,028,180	2,013,185
FUEL TAX	1,128,358	722,552	872,552	150,000
NEW STUDENT CAPACITY - IMPACT FEES	5,804,726	13,724,938	21,224,938	7,500,000
SURTAX COLLECTIONS	3,406,225	22,250,574	8,114,308	-14,136,266
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	4,663,623	0	0	0
UNALLOCATED FUND BALANCE	19,471,139	20,022,919	19,200,077	-822,842
TOTAL RESERVED FUND BALANCE	36,696,842	58,815,673	53,440,055	-5,375,618
GRAND TOTAL	148,710,666	167,019,223	201,103,641	34,084,418

1 See the Surtax Schedule for List of Projects

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
<u>ALLOCATED</u>			
<u>EDUCATIONAL TECHNOLOGY</u>			
ANDERSEN ELEM	111,301	68,956	-42,345
APOLLO ELEM	18,749	55,253	36,504
ASTRONAUT HIGH	18,011	62,539	44,528
ATLANTIS ELEM	780,987	1,437,350	656,363
AUDUBON ELEM	94,329	50,030	-44,299
BAYSIDE HIGH	32,204	20,605	-11,599
CAMBRIDGE ELEM	15,956	35,615	19,659
CAPEVIEW ELEM	72,615	111,366	38,751
CENTRAL MIDDLE	15,190	88,421	73,231
CHALLENGER ELEM	8,256	28,585	20,329
CLEARLAKE MIDDLE	0	32,964	32,964
COCOA BEACH JR/SR HIGH	22,724	80,887	58,163
COCOA HIGH	24,983	24,204	-779
COLUMBIA ELEM	5,253	1,430	-3,823
COQUINA ELEM	4,771	53,611	48,840
CREEL ELEM	34,626	82,968	48,342
CROTON ELEM	11,035	56,228	45,193
DELAURA MIDDLE	11,009	42,945	31,936
DISCOVERY ELEM	148,488	135,959	-12,529
EAU GALLIE HIGH	27,760	82,569	54,809
EDGEWOOD JR/SR HIGH	20,709	48,733	28,024
ENDEAVOUR ELEM	13,735	37,806	24,071
ENTERPRISE ELEM	8,868	61,312	52,444
FAIRGLEN ELEM	11,085	79,023	67,938
FREEDOM 7 ELEM	6,750	22,820	16,070
GEMINI ELEM	7,914	11,677	3,763
GOLFVIEW ELEM	11,274	81,947	70,673
HARBOR CITY ELEM	7,615	45,772	38,157
HERITAGE HIGH	21,466	11,674	-9,792
HOLLAND ELEM	6,997	43,363	36,366
HOOVER MIDDLE	16,663	49,826	33,163
IMPERIAL ESTATES ELEM	24,550	41,760	17,210
INDIALANTIC ELEM	16,914	35,056	18,142
INFORMATION SYSTEMS SERVICES	6,361	0	-6,361
JACKSON MIDDLE	9,096	54,473	45,377
JEFFERSON MIDDLE	120,492	82,745	-37,747
JOHNSON MIDDLE	13,777	47,691	33,914
JUPITER ELEM	17,918	46,397	28,479
KENNEDY MIDDLE	17,085	58,716	41,631
LEWIS CARROLL ELEM	15,048	34,857	19,809
LOCKMAR ELEM	11,833	32,473	20,640
LONGLEAF ELEM	61,651	450,976	389,325
MADISON MIDDLE	7,321	65,249	57,928
MANATEE ELEM	31,746	54,610	22,864
MCAULIFFE ELEM	12,803	62,623	49,820

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
MCNAIR MAGNET	7,645	54,002	46,357
MEADOWLANE INTERMEDIATE	10,988	21,259	10,271
MEADOWLANE PRIMARY	61,458	544,733	483,275
MELBOURNE HIGH	140,605	1,543,550	1,402,945
MERRITT ISLAND HIGH	25,212	68,047	42,835
MILA ELEM	8,122	48,968	40,846
MIMS ELEM	8,712	17,466	8,754
OAK PARK ELEM	99,494	98,823	-671
OCEAN BREEZE ELEM	8,868	56,014	47,146
PALM BAY ELEM	6,168	39,758	33,590
PALM BAY MAGNET HIGH	12,796	25,272	12,476
PINEWOOD ELEM	8,522	49,521	40,999
PORT MALABAR ELEM	12,803	52,412	39,609
QUEST ELEM	19,096	41,018	21,922
RIVIERA ELEM	11,721	41,050	29,329
RIVERVIEW ELEM	0	16,370	16,370
ROCKLEDGE HIGH	840,833	432,202	-408,631
ROOSEVELT SCHOOL	103,202	116,653	13,451
ROY ALLEN ELEM	15,101	39,417	24,316
SABAL ELEM	21,110	54,492	33,382
SATELLITE HIGH	20,080	41,260	21,180
SATURN ELEM	23,139	43,595	20,456
SEA PARK ELEM	63,357	60,485	-2,872
SHERWOOD ELEM	13,745	49,157	35,412
SOUTH LAKE ELEM	0	27,316	27,316
SOUTH PINE GROVE	0	27,759	27,759
SOUTHWEST MIDDLE	13,778	89,249	75,471
SPACE COAST JR/SR HIGH	29,355	86,099	56,744
STEVENSON ELEM	18,480	143,348	124,868
STONE MAGNET	16,576	60,381	43,805
SUNRISE ELEM	13,424	16,006	2,582
SUNTREE ELEM	15,253	35,024	19,771
SURFSIDE ELEM	6,781	26,999	20,218
TITUSVILLE HIGH	27,129	90,955	63,826
TROPICAL ELEM	107,234	98,120	-9,114
TURNER ELEM	11,154	15,279	4,125
UNIVERSITY PARK ELEM	14,789	124,065	109,276
VIERA HIGH	47,253	19,385	-27,868
WEST MELBOURNE ELEM	4,190	0	-4,190
WEST SHORE JR/SR HIGH	11,680	34,098	22,418
WESTSIDE ELEM	11,315	37,949	26,634
WILLIAMS ELEM	9,191	54,656	45,465
EDUCATIONAL TECHNOLOGY SUBTOTAL	3,858,277	8,656,276	4,797,999

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
<u>DISTRICT SECURITY</u>			
ANDERSEN ELEM	7,208	95,480	88,272
APOLLO ELEM	304	0	-304
ASTRONAUT HIGH	0	61,932	61,932
ATLANTIS ELEM	0	182,921	182,921
AUDUBON ELEM	20,864	15,774	-5,090
BAYSIDE HIGH	0	87,586	87,586
CAMBRIDGE ELEM	0	21,041	21,041
CAPEVIEW ELEM	9,878	12,527	2,649
CENTRAL MIDDLE	0	56,797	56,797
CHALLENGER 7 ELEM	65	97,722	97,657
CLEARLAKE MIDDLE	0	31,165	31,165
COCOA BEACH JR/SR HIGH	0	121,666	121,666
COCOA HIGH	0	96,299	96,299
COLUMBIA ELEM	0	141,860	141,860
COQUINA ELEM	0	20,161	20,161
CREEL ELEM	0	71,449	71,449
CROTON ELEM	0	86,395	86,395
DELAURA MIDDLE	66,022	37,717	-28,305
DISCOVERY ELEM	65,006	47,122	-17,884
EAU GALLIE HIGH	0	82,083	82,083
EDGEWOOD JR/SR HIGH	0	106,561	106,561
ENDEAVOUR ELEM	0	61,480	61,480
ENTERPRISE ELEM	43	73,196	73,153
FAIRGLEN ELEM	0	30,168	30,168
FREEDOM 7 ELEM	0	32,543	32,543
GEMINI ELEM	1,573	116,830	115,257
GOLFVIEW WLEM	0	65,655	65,655
HARBOR CITY ELEM	0	41,721	41,721
HERITAGE HIGH	0	93,029	93,029
HOLLAND ELEM	130	86,730	86,600
HOOVER MIDDLE	7,230	77,563	70,333
IMPERIAL ESTATES ELEM	0	27,125	27,125
INDIALANTIC ELEM	0	29,317	29,317
JACKSON MIDDLE	87	76,501	76,414
JEFFERSON MIDDLE	53,093	22,023	-31,070
JOHNSON MIDDLE	0	42,013	42,013
JUPITER ELEM	0	50,364	50,364
KENNEDY MIDDLE	109	115,771	115,662
LEWIS CARROLL ELEM	0	37,607	37,607
LOCKMAR ELEM	0	50,557	50,557
LONGLEAF ELEM	0	29,890	29,890
MADISON MIDDLE	0	41,044	41,044
MANATEE ELEM	0	30,675	30,675
MCAULIFFE ELEM	0	89,747	89,747

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
MCNAIR MAGNET MIDDLE	0	64,056	64,056
MEADOWLANE INTERMEDIATE	0	33,261	33,261
MEADOWLANE PRIMARY	0	36,195	36,195
MELBOURNE HIGH	218	88,999	88,781
MERRITT ISLAND HIGH	0	80,759	80,759
MILA ELEM	0	51,606	51,606
MIMS ELEM	0	55,024	55,024
OAK PARK ELEM	143,613	17,635	-125,978
OCEAN BREEZE ELEM	9,446	99,284	89,838
PALM BAY ELEM	8,671	54,069	45,398
PALM BAY MAGNET HIGH	0	119,303	119,303
PINEWOOD ELEM	304	60,000	59,696
PORT MALABAR ELEM	0	52,818	52,818
PUBLIC SAFETY	45,797	41,282	-4,515
QUEST ELEM	0	27,903	27,903
RIVIERA ELEM	0	76,354	76,354
ROCKLEDGE HIGH	0	67,171	67,171
ROOSEVELT ELEM	50,653	35,168	-15,485
ROY ALLEN ELEM	0	74,651	74,651
SABAL ELEM	14,434	121,799	107,365
SATELLITE HIGH	0	127,433	127,433
SATURN ELEM	43	75,639	75,596
SEA PARK ELEM	98,426	61,980	-36,446
SHERWOOD ELEM	0	21,889	21,889
SOUTHWEST MIDDLE	0	52,353	52,353
SPACE COAST JR/SR HIGH	0	85,513	85,513
STEVENSON ELEM	0	20,915	20,915
STONE MIDDLE	0	74,853	74,853
SUNRISE ELEM	0	27,917	27,917
SUNTREE ELEM	5,201	62,694	57,493
SURFSIDE ELEM	65	65,775	65,710
TITUSVILLE HIGH	0	188,598	188,598
TROPICAL ELEM	81,910	35,707	-46,203
TURNER ELEM	0	74,508	74,508
UNIVERSITY PARK ELEM	0	77,472	77,472
VIERA HIGH	0	83,190	83,190
WEST MELBOURNE ELEM	0	16,869	16,869
WEST SHORE JR/SR HIGH	0	77,806	77,806
WESTSIDE ELEM	0	26,149	26,149
WILLIAMS ELEM	0	31,165	31,165
DISTRICT SECURITY SUBTOTAL	690,393	5,341,569	4,651,176

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
<u>FACILITY RENEWAL</u>			
ANDERSEN ELEM	1,219,780	2,200,333	980,553
APOLLO ELEM	229,957	1,525,836	1,295,879
ATLANTIS ELEM	394,946	480,127	85,181
AUDUBON ELEM	1,786,131	235,431	-1,550,700
BAYSIDE HIGH	86,923	1,034,932	948,009
CAPEVIEW ELEM	1,637,952	955,585	-682,367
CENTRAL AREA TRANSPORTATION	2,610	0	-2,610
CLEARLAKE MIDDLE	44,920	0	-44,920
COCOA HIGH	5,847	400,000	394,153
COLUMBIA ELEM	12,496	0	-12,496
CONSTRUCTION	27,812	0	-27,812
COQUINA ELEM	127,757	1,636,687	1,508,930
CREEL ELEM	175,344	311,475	136,131
CROTON ELEM	36,280	206,280	170,000
DELAURA MIDDLE	1,524,404	920,262	-604,142
DISCOVERY ELEM	2,061,934	1,386,261	-675,673
EAU GALLIE HIGH	410,330	136,370	-273,960
EDGEWOOD JR/SR HIGH	21,700	0	-21,700
EDUCATIONAL SERV FACILITY	358,973	19,408	-339,565
ENDEAVOUR ELEM	722,149	463,496	-258,653
FAIRGLEN ELEM	242,802	3,127,560	2,884,758
FREEDOM 7 ELEM	267,189	307,330	40,141
GEMINI ELEM	4,172	0	-4,172
GOLFVIEW ELEM	92,890	199,799	106,909
HARBOR CITY ELEM	39,275	4,704	-34,571
HOLLAND ELEM	480	0	-480
HOOVER MIDDLE	319,618	3,075,483	2,755,865
INDIALANTIC ELEM	21,353	9,151	-12,202
JACKSON MIDDLE	296,368	3,036,046	2,739,678
JEFFERSON MIDDLE	3,429,223	2,018,298	-1,410,925
JOHNSON MIDDLE	106,851	102,679	-4,172
JUPITER ELEM	10,385	1,303	-9,082
KENNEDY MIDDLE	221,220	2,672,083	2,450,863
LEWIS CARROLL ELEM	1,277,183	340,525	-936,658
LONGLEAF ELEM	4,947	4,947	0
MCAULIFFE ELEM	31,543	0	-31,543
McLARTY STADIUM	0	5,000	5,000
MEADOWLANE PRIMARY	11,816	11,816	0
MELBOURNE HIGH	662,922	4,760,004	4,097,082
MERRITT ISLAND HIGH	253,921	131,232	-122,689
MILA ELEM	25,975	175,975	150,000
OAK PK ELEM	1,057,528	240,073	-817,455
OCEAN BREEZE ELEM	482,740	251,609	-231,131

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

	2015-16 AMENDED BUDGET	2016-17 TENTATIVE BUDGET	2015-16 AMENDED VS. 2016-17 TENTATIVE
PALM BAY ELEM	1,199,633	1,017,545	-182,088
PALM BAY MAGNET HIGH	236,113	475,947	239,834
PINEWOOD ELEM	174,208	1,037,902	863,694
PLAN, DESIGN & CONSTRUCTION	12,263	0	-12,263
PORT MALABAR ELEM	4,172	150,000	145,828
QUEST ELEM	8,413	2,593	-5,820
ROCKLEDGE HIGH	102,493	441,617	339,124
ROOSEVELT SCHOOL	2,864,669	1,858,485	-1,006,184
ROY ALLEN ELEM	746,975	290,809	-456,166
SABAL ELEM	266,880	1,874,661	1,607,781
SATELLITE HIGH	2,949	0	-2,949
SATURN ELEM	326,359	4,412,907	4,086,548
SEA PARK ELEM	2,001,290	1,141,937	-859,353
SHERWOOD ELEM	470,755	1,318,995	848,240
SOUTHWEST MIDDLE	52,466	3,338,747	3,286,281
SPACE COAST JR/SR HIGH	8,440	0	-8,440
STONE MIDDLE	221,550	5,621,029	5,399,479
SUNTREE ELEM	8,413	2,593	-5,820
TITUSVILLE HIGH	59,249	432,734	373,485
TROPICAL ELEM	2,715,978	1,253,656	-1,462,322
TURNER ELEM	36,827	1,485,747	1,448,920
UNIVERSITY PARK ELEM	5,125	0	-5,125
VIERA HIGH	21,033	6,483	-14,550
WEST MELBOURNE ELEM	26,075	1,527,913	1,501,838
WEST SHORE JR/SR HIGH	53,327	45,000	-8,327
WESTSIDE ELEM	65,487	1,406,098	1,340,611
WILLIAMS ELEM	31,960	191,960	160,000
FACILITY RENEWAL SUBTOTAL	31,471,748	61,723,458	30,251,710
ALLOCATED TOTAL	36,020,418	75,721,303	39,700,885
TOTAL FUND BALANCE, JUNE 30	22,250,574	8,114,308	-14,136,266
GRAND TOTAL	58,270,992	83,835,611	25,564,619

**CAPITAL PROJECTS BUDGET
PROJECTED REVENUE AND OTHER FINANCING SOURCES 2016-17
ALL FUNDS**

REVENUES	A RAN	B PECO	C CO&DS	D TAX LEVY	E MISC	F FUEL TX	G PROP SALES	H IMPACT FEES	I OTHER	J SURTAX	K PROJ. REV.
STATE SOURCES											
PUBLIC EDUCATIONAL CAPITAL OUTLAY (PECO)	0	2,616,664	0	0	0	0	0	0	0	0	2,616,664
CO & DS DISTRIBUTED TO DISTRICT	0	0	1,898,941	0	0	0	0	0	0	0	1,898,941
INTEREST - CO & DS	0	0	5,511	0	0	0	0	0	0	0	5,511
OTHER STATE	0	0	0	0	0	150,000	0	0	0	0	150,000
TOTAL STATE	0	2,616,664	1,904,452	0	0	150,000	0	0	0	0	4,671,116
LOCAL SOURCES											
SCHOOL CAPITAL OUTLAY TAX	0	0	0	51,658,103	0	0	0	0	0	0	51,658,103
CAPITAL OUTLAY TAX> 96%	0	0	0	408,960	0	0	0	0	0	0	408,960
SALES SURTAX	0	0	0	0	0	0	0	0	0	43,269,088	43,269,088
IMPACT FEES	0	0	0	0	0	0	0	7,500,000	0	0	7,500,000
INTEREST ON INVESTMENTS	0	0	0	100,000	0	0	0	0	0	0	100,000
MISCELLANEOUS LOCAL	0	0	0	0	15,000	0	75,000	0	0	0	90,000
TOTAL LOCAL	0	0	0	52,167,063	15,000	0	75,000	7,500,000	0	43,269,088	103,026,151
OTHER FINANCING SOURCES											
TRANSFERS FROM OPERATING - FEDERALLY CONNECTED	0	0	0	0	0	0	0	0	2,013,185	0	2,013,185
TRANSFERS FROM FOOD SERVICE	0	0	0	0	500,000	0	0	0	0	0	500,000
TOTAL OTHER FINANCING SOURCES	0	0	0	0	500,000	0	0	0	2,013,185	0	2,513,185
TOTAL REVENUE & OTHER FINANCING SOURCES	0	2,616,664	1,904,452	52,167,063	515,000	150,000	75,000	7,500,000	2,013,185	43,269,088	110,210,452
FUND BALANCE - JULY 1											
RESTRICTED/RESERVED:											
ENCUMBRANCES	14,653	537,768	114,255	4,412,304	795,333	371,572	0	0	0	18,315,949	24,561,834
ALLOCATED TO PROJECTS,BUT NOT YET ENCUMBERED	25,478	282,780	1,902,506	5,304,242	0	0	676	0	0	0	7,515,682
CO&DS/TAX LEVY HELD	0	0	79,695	0	0	0	0	0	0	0	79,695
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	0	0	0	0	0	0	0	0	2,014,995	0	2,014,995
FUEL TAX	0	0	0	0	0	722,552	0	0	0	0	722,552
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	0	13,724,938	0	0	13,724,938
PROPERTY INSURANCE - AD VALOREM	0	0	0	4,665,687	0	0	0	0	0	0	4,665,687
SURTAX COLLECTIONS	0	0	0	0	0	0	0	0	0	22,250,574	22,250,574
UNALLOCATED FUND BALANCE	0	0	0	14,242,824	33,052	0	1,081,356	0	0	0	15,357,232
TOTAL FUND BALANCE - JULY 1	40,131	820,548	2,096,456	28,625,057	828,385	1,094,124	1,082,032	13,724,938	2,014,995	40,566,523	90,893,189
GRAND TOTAL	40,131	3,437,212	4,000,908	80,792,120	1,343,385	1,244,124	1,157,032	21,224,938	4,028,180	83,835,611	201,103,641

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

F FUEL TAX
 G PROPERTY SALES
 H IMPACT FEES
 I OTHER CAPITAL - FEDERALLY CONNECTED TRANSFERS FROM GENERAL FUND
 J SURTAX - VOTER APPROVED SALES TAX

**CAPITAL PROJECTS BUDGET
EXPENDITURES BY OBJECT 2016-17
ALL FUNDS**

	A RAN	B PECO	C CO&DS	D TAX LEVY	E MISC	F FUEL TX	G PROP SALES	H IMPACT FEES	I OTHER	J SURTAX	K PROJ. TOTAL
EXPENDITURES:											
ADA PROJECTS	0	0	0	262,804	0	0	0	0	0	0	262,804
ANDERSEN ELEMENTARY ENTRANCE WAY	0	0	0	0	0	286,075	0	0	0	0	286,075
BUILDING ENVELOPE WATER CONTROL	0	31,055	0	0	0	0	0	0	0	0	31,055
CAFETERIA PROJECTS	0	0	0	0	1,241,656	0	0	0	0	0	1,241,656
CAPITAL RENEWAL - FACILITIES	2,771	0	3,890,606	6,791,215	0	0	0	0	0	0	10,684,592
CODE COMPLIANCE	0	0	0	34,061	0	0	0	0	0	0	34,061
COMPUTERIZED TESTING LABS	305	0	0	0	0	0	0	0	0	0	305
CUSTODIAL EQUIPMENT	0	0	0	158,023	0	0	0	0	0	0	158,023
DISTRICT REFRESHMENT - TECHNOLOGY	0	0	0	1,894,756	0	0	0	0	0	0	1,894,756
EDUCATIONAL TECHNOLOGY - INFRASTRUCTURE/EQUIPMENT	0	0	0	1,001	0	0	676	0	0	0	1,677
ENERGY CONSERVATION - FACILITIES	1,000	0	0	290,636	37,347	0	0	0	0	0	328,983
ENTERPRISE RESOURCE PLANNING (ERP)	0	0	0	1,050,000	0	0	0	0	0	0	1,050,000
FURNITURE & EQUIPMENT REPLACEMENT	0	0	0	604,347	0	0	0	0	0	0	604,347
GROWTH MANAGEMENT	0	0	0	0	9,828	0	0	0	0	0	9,828
MAINTENANCE CAPITAL SUPPLIES/SERVICES	0	0	0	2,100,000	2,959	0	0	0	0	0	2,102,959
PAINTING & CORROSION CONTROL	0	348,563	0	0	0	0	0	0	0	0	348,563
PECO MAINTENANCE PROJECTS	0	2,354,998	0	0	0	0	0	0	0	0	2,354,998
PLANT OPS & MAINT BLDG IMPROVEMENT	0	0	0	175,302	0	0	0	0	0	0	175,302
PORTABLE RELOCATION	0	0	0	397,780	3,545	0	0	0	0	0	401,325
PROGRAM-RELATED FACILITY NEEDS	0	0	0	368,688	0	0	0	0	0	0	368,688
REPLACEMENT AT FAILURE	0	254,983	0	13	0	0	0	0	0	0	254,996
SAFETY TO LIFE	0	447,613	0	289,990	0	0	0	0	0	0	737,603
SALES SURTAX PROJECTS	0	0	0	0	0	0	0	0	0	75,721,303	75,721,303
SALES SURTAX PROJECTS - CAPITAL RENEWAL	0	0	110,302	725,563	0	0	0	0	0	0	835,865
SCHOOL BUS REPLACEMENT	0	0	0	6,111,093	0	0	0	0	0	0	6,111,093
SCHOOL INITIATED PROJECTS	0	0	0	7,641	0	0	0	0	0	0	7,641
SOUTH COURTENAY PARKWAY RIGHT OF WAY	0	0	0	0	0	85,497	0	0	0	0	85,497
SUNRISE STANDARD CLASSROOM	36,055	0	0	91,631	0	0	0	0	0	0	127,686
TAX LEVY > 96%	0	0	0	408,960	0	0	0	0	0	0	408,960
TOTAL EXPENDITURES	40,131	3,437,212	4,000,908	21,763,504	1,295,335	371,572	676	0	0	75,721,303	106,630,641
TRANSFER TO DEBT SERVICE FUND	0	0	0	36,367,258	0	0	0	0	0	0	36,367,258
TRANSFER TO GENERAL FUND - PROPERTY INSURANCE	0	0	0	4,665,687	0	0	0	0	0	0	4,665,687
TOTAL EXPENDITURES AFTER TRANSFERS	40,131	3,437,212	4,000,908	62,796,449	1,295,335	371,572	676	0	0	75,721,303	147,663,586
RESTRICTED/RESERVED:											
FEDERALLY CONNECTED NEEDS - TSF FROM OPERATING	0	0	0	0	0	0	0	0	4,028,180	0	4,028,180
FUEL TAX	0	0	0	0	0	872,552	0	0	0	0	872,552
NEW STUDENT CAPACITY - IMPACT FEES	0	0	0	0	0	0	0	21,224,938	0	0	21,224,938
SURTAX COLLECTIONS	0	0	0	0	0	0	0	0	0	8,114,308	8,114,308
UNALLOCATED FUND BALANCE	0	0	0	17,995,671	48,050	0	1,156,356	0	0	0	19,200,077
TOTAL RESERVED FUND BALANCE	0	0	0	17,995,671	48,050	872,552	1,156,356	21,224,938	4,028,180	8,114,308	53,440,055
GRAND TOTAL	40,131	3,437,212	4,000,908	80,792,120	1,343,385	1,244,124	1,157,032	21,224,938	4,028,180	83,835,611	201,103,641

A RAN - REVENUE ANTICIPATION NOTES
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F FUEL TAX
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I OTHER CAPITAL - FEDERALLY CONNECTED TRANSFERS FROM GENERAL FUND
J SURTAX - VOTER APPROVED SALES TAX

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INTERNAL SERVICE FUND BUDGET

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

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

**INTERNAL SERVICE FUNDS
PROJECTED REVENUE**

REVENUE	2015-16		2015-16		2016-17		2015-16 AMENDED VS 2016-17 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	<u>MEDICAL INSURANCE</u>							
PREMIUMS	66,037,694	73.73	66,130,501	71.85	67,552,569	71.90	1,422,068	2.15
INTEREST	<u>91,860</u>	<u>0.10</u>	<u>174,965</u>	<u>0.19</u>	<u>109,824</u>	<u>0.12</u>	<u>-65,141</u>	<u>-37.23</u>
TOTAL REVENUE	66,129,554	73.84	66,305,465	72.04	67,662,393	72.01	1,356,928	2.05
FUND BALANCE, JULY 1	<u>15,292,394</u>	<u>17.07</u>	<u>15,292,394</u>	<u>16.62</u>	<u>20,859,507</u>	<u>22.20</u>	<u>5,567,113</u>	<u>36.40</u>
TOTAL MEDICAL INSURANCE	81,421,948	90.91	81,597,859	88.66	88,521,900	94.22	6,924,040	8.49
<u>CASUALTY FUNDS</u>								
PREMIUMS	4,267,391	4.76	4,446,288	4.83	4,271,540	4.55	-174,748	-3.93
INTEREST	108,000	0.12	213,635	0.23	88,983	0.09	-124,652	-58.35
OTHER MISC. LOCAL SOURCES	0	0.00	10,400	0.01	0	0.00	-10,400	-100.00
TRANSFER FROM GENERAL FUND	<u>0</u>	<u>0.00</u>	<u>2,000,000</u>	<u>2.17</u>	<u>0</u>	<u>0.00</u>	<u>-2,000,000</u>	<u>-100.00</u>
TOTAL REVENUE	4,375,391	4.89	6,670,322	7.25	4,360,523	4.64	-2,309,799	-34.63
FUND BALANCE, JULY 1	<u>3,766,117</u>	<u>4.20</u>	<u>3,766,117</u>	<u>4.09</u>	<u>1,074,620</u>	<u>1.14</u>	<u>-2,691,497</u>	<u>-71.47</u>
TOTAL CASUALTY FUNDS	8,141,508	9.09	10,436,439	11.34	5,435,143	5.78	-5,001,297	-47.92
GRAND TOTAL	89,563,456	100.00	92,034,299	100.00	93,957,042	100.00	1,922,744	2.09

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

OBJECT	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS 2016-17 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURE	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
111 ADMINISTRATOR SALARY	99,000	0.11	104,054	0.11	104,054	0.11	104,054	0.11	0	0.00
161 HOURLY SALARY	378,219	0.42	394,733	0.43	397,456	0.43	395,939	0.42	-1,517	-0.38
162 OTHER SUPPORT - ADT/OVT	0	0.00	1,761	0.00	0	0.00	0	0.00	0	0.00
181 EAP SALARY	<u>241,849</u>	<u>0.27</u>	<u>218,790</u>	<u>0.24</u>	<u>234,750</u>	<u>0.26</u>	<u>234,750</u>	<u>0.25</u>	0	0.00
1XX SALARIES TOTAL	719,068	0.80	719,339	0.78	736,260	0.80	734,743	0.78	-1,517	-0.21
210 RETIREMENT	52,204	0.06	52,224	0.06	49,527	0.05	61,954	0.07	12,427	25.09
220 FICA	55,009	0.06	52,132	0.06	56,324	0.06	56,208	0.06	-116	-0.21
231 LIFE INSURANCE	597	0.00	729	0.00	611	0.00	610	0.00	-1	-0.24
232 HOSPITALIZATION	95,083	0.11	94,161	0.10	95,083	0.10	95,083	0.10	0	0.00
241 WORKER COMPENSATION	<u>4,012</u>	<u>0.00</u>	<u>4,014</u>	<u>0.00</u>	<u>4,108</u>	<u>0.00</u>	<u>4,100</u>	<u>0.00</u>	-8	-0.21
2XX BENEFITS TOTAL	206,905	0.23	203,260	0.22	205,652	0.22	217,954	0.23	12,301	5.98
311 LEGAL SERVICES	2,000	0.00	0	0.00	9,417	0.01	2,000	0.00	-7,417	-78.76
312 PROFESSIONAL/TECHNICAL	230,423	0.26	200,306	0.22	237,904	0.26	227,903	0.24	-10,001	-4.20
316 MANAGED CARE ARRANGEMENT COSTS	24,622	0.03	31,114	0.03	85,891	0.09	28,000	0.03	-57,891	-67.40
331 TRAVEL - IN COUNTY	3,811	0.00	416	0.00	3,811	0.00	3,811	0.00	0	0.00
332 TRAVEL - OUT OF COUNTY	10,650	0.01	127	0.00	10,650	0.01	8,650	0.01	-2,000	-18.78
333 TRAVEL - OUT OF STATE	5,000	0.01	1,746	0.00	5,000	0.01	5,000	0.01	0	0.00
371 TELEPHONE BASE	500	0.00	0	0.00	500	0.00	500	0.00	0	0.00
372 TELEPHONE-LONG DISTANCE	20	0.00	0	0.00	20	0.00	20	0.00	0	0.00
373 POSTAGE	6,475	0.01	4,742	0.01	6,475	0.01	6,475	0.01	0	0.00
376 PDA DATA USAGE	0	0.00	110	0.00	0	0.00	100	0.00	100	0.00
377 PDA VOICE/CELL	0	0.00	596	0.00	0	0.00	615	0.00	615	0.00
391 PRINTING	<u>7,250</u>	<u>0.01</u>	<u>8,126</u>	<u>0.01</u>	<u>9,250</u>	<u>0.01</u>	<u>9,250</u>	<u>0.01</u>	0	0.00
3XX PURCHASED SERVICES TOTAL	290,751	0.32	247,285	0.27	368,918	0.40	292,324	0.31	-76,594	-20.76
511 SUPPLIES	<u>7,284</u>	<u>0.01</u>	<u>4,272</u>	<u>0.00</u>	<u>7,284</u>	<u>0.01</u>	<u>7,284</u>	<u>0.01</u>	0	0.00
5XX MATERIALS/SUPPLIES TOTAL	7,284	0.01	4,272	0.00	7,284	0.01	7,284	0.01	0	0.00
641 FURN/FIX/EQUIP > \$1,000	4,500	0.01	0	0.00	4,500	0.00	4,500	0.00	0	0.00
642 FURN/FIX/EQUIP < \$1,000	4,000	0.00	605	0.00	4,000	0.00	4,000	0.00	0	0.00
643 COMPUTER HARDWARE > \$1,000	6,500	0.01	1,069	0.00	5,950	0.01	6,500	0.01	550	9.24
644 COMPUTER HARDWARE < \$1,000	6,500	0.01	2,499	0.00	8,245	0.01	6,500	0.01	-1,745	-21.16
691 COMPUTER SOFTWARE > \$1,000	1,500	0.00	0	0.00	1,500	0.00	1,500	0.00	0	0.00
692 COMPUTER SOFTWARE < \$1,000	<u>1,500</u>	<u>0.00</u>	0	<u>0.00</u>	<u>1,500</u>	<u>0.00</u>	<u>1,500</u>	<u>0.00</u>	0	0.00
6XX CAPITAL OUTLAY TOTAL	24,500	0.03	4,174	0.00	25,695	0.03	24,500	0.03	-1,195	-4.65
737 DUES/FEES	827,800	0.92	623,682	0.68	828,800	0.90	828,800	0.88	0	0.00
739 BANK CHARGES	27,000	0.03	23,528	0.03	28,820	0.03	30,000	0.03	1,180	4.09
772 CLAIMS EXPENSE	59,665,052	66.62	55,824,076	60.66	59,775,716	64.95	64,930,180	69.11	5,154,464	8.62
775 WORKERS' COMPENSATION	3,610,454	4.03	8,028,281	8.72	3,583,302	3.89	4,100,000	4.36	516,698	14.42

**INTERNAL SERVICE FUNDS
EXPENDITURES BY OBJECT**

OBJECT	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS 2016-17 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURE	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	2015-16 AMENDED VS 2016-17 TENTATIVE	
									AMOUNT	%
776 AUTO CLAIMS	327,513	0.37	221,872	0.24	327,513	0.36	327,513	0.35	0	0.00
777 GENERAL CLAIMS	478,812	0.53	373,136	0.41	472,895	0.51	478,812	0.51	5,917	1.25
779 ADMINISTRATIVE FEES	4,794,302	5.35	3,466,959	3.77	5,135,096	5.58	4,794,302	5.10	-340,794	-6.64
780 EXCESS WORKER'S COMP. POLICY	<u>356,891</u>	<u>0.40</u>	<u>360,308</u>	<u>0.39</u>	<u>356,891</u>	<u>0.39</u>	<u>425,000</u>	<u>0.45</u>	<u>68,109</u>	<u>19.08</u>
7XX OTHER EXPENDITURES TOTAL	70,087,824	78.25	68,921,842	74.89	70,509,034	76.61	75,914,607	80.80	5,405,573	7.67
TOTAL EXPENDITURES	71,336,332	79.65	70,100,172	76.17	71,852,843	78.07	77,191,412	82.16	5,338,569	7.43
FUND BALANCE, JUNE 30	18,227,125	20.35	21,934,126	23.83	20,181,456	21.93	16,765,631	17.84	-3,415,825	-16.93
GRAND TOTAL	89,563,456	100.00	92,034,299	100.00	92,034,299	100.00	93,957,042	100.00	1,922,744	2.09

ENTERPRISE FUND BUDGET

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

**ENTERPRISE FUND BUDGET
PROJECTED REVENUE**

REVENUE	2015-16		2015-16		2016-17		2015-16 AMENDED VS. 2016-17 PROJECTED	
	ADOPTED REVENUE	% OF TOTAL	AMENDED REVENUE	% OF TOTAL	PROJECTED REVENUE	% OF TOTAL	AMOUNT	%
	FEES	6,400,000	80.41	7,085,627	105.40	6,800,000	118.87	-285,627
MISC. LOCAL SOURCES	<u>0</u>	<u>0.00</u>	<u>6,084</u>	<u>0.09</u>	<u>0</u>	0.00	<u>-6,084</u>	<u>-100.00</u>
TOTAL REVENUE	6,400,000	80.41	7,091,710	105.49	6,800,000	118.87	-291,710	-4.11
FUND BALANCE, JULY 1	1,558,979	19.59	1,558,979	23.19	-1,079,511	-18.87	-2,638,491	-169.24
PRIOR PERIOD ADJUSTMENT	<u>0</u>	<u>0.00</u>	<u>-1,928,092</u>	<u>-28.68</u>	<u>0</u>	<u>0.00</u>	<u>1,928,092</u>	<u>-100.00</u>
ADJUSTED FUND BALANCE, JULY 1	1,558,979	19.59	-369,113	-5.49	-1,079,511	-18.87	-710,399	192.46
GRAND TOTAL	7,958,979	100.00	6,722,598	100.00	5,720,489	100.00	-1,002,109	-14.91

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS.	
	ADOPTED	% OF	ACTUAL	% OF	AMENDED	% OF	TENTATIVE	% OF	2016-17 TENTATIVE	
	BUDGET	TOTAL	EXPENDITURES	TOTAL	BUDGET	TOTAL	BUDGET	TOTAL	AMOUNT	%
111 ADMINISTRATOR	22,318	0.28	23,415	0.35	23,415	0.35	23,415	0.41	0	0.00
112 ADMINISTRATOR - EXTRA DUTY PAY	0	0.00	1,368	0.02	507	0.01	0	0.00	-507	-100.00
132 OTHER CERTIFIED-EXTRA DUTY	0	0.00	2,115	0.03	729	0.01	0	0.00	-729	-100.00
141 SUBSTITUTE	0	0.00	1,024	0.02	0	0.00	0	0.00	0	0.00
142 SUBSTITUTE - NON INSTRUCTIONAL	0	0.00	1,660	0.02	0	0.00	0	0.00	0	0.00
161 HOURLY SALARY	1,734,059	21.79	1,828,673	27.20	1,883,361	28.02	1,880,959	32.88	-2,402	-0.13
162 OTHER SUPPORT - ADT/OVT	0	0.00	277,660	4.13	0	0.00	0	0.00	0	0.00
164 OTHER SUPPORT - TERMINAL PAY	0	0.00	3,646	0.05	0	0.00	0	0.00	0	0.00
168 OTHER SUPPORT - TEMPORARY	0	0.00	44,979	0.67	0	0.00	0	0.00	0	0.00
181 EAP SALARY	1,397,013	17.55	1,540,666	22.92	1,468,536	21.84	1,501,299	26.24	32,764	2.23
182 EAP SALARY	0	0.00	56,943	0.85	0	0.00	0	0.00	0	0.00
183 EAP SALARY	0	0.00	14,450	0.21	0	0.00	0	0.00	0	0.00
184 EAP SALARY	0	0.00	3,904	0.06	0	0.00	0	0.00	0	0.00
1XX SALARIES TOTAL	3,153,390	39.62	3,800,504	56.53	3,376,547	50.23	3,405,673	59.53	29,126	0.86
210 RETIREMENT	221,436	2.78	168,699	2.51	238,678	3.55	251,574	4.40	12,896	5.40
220 FICA	223,645	2.81	272,803	4.06	244,895	3.64	249,334	4.36	4,439	1.81
231 LIFE INSURANCE	1,197	0.02	1,782	0.03	1,364	0.02	1,276	0.02	-88	-6.44
232 HOSPITALIZATION	326,157	4.10	323,217	4.81	339,977	5.06	310,533	5.43	-29,444	-8.66
241 WORKER COMPENSATION	15,991	0.20	22,037	0.33	17,860	0.27	25,426	0.44	7,567	42.37
243 WORKER COMPENSATION	532	0.01	27	0.00	0	0.00	0	0.00	0	0.00
244 WORKER COMPENSATION	1,910	0.02	86	0.00	0	0.00	879	0.02	879	0.00
2XX BENEFITS TOTAL	790,868	9.94	788,651	11.73	842,774	12.54	839,023	14.67	-3,751	-0.45
312 PROFESSIONAL/TECHNICAL	250,000	3.14	281,813	4.19	326,464	4.86	250,000	4.37	-76,464	-23.42
331 TRAVEL - IN-COUNTY	20,000	0.25	20,555	0.31	20,126	0.30	20,000	0.35	-126	-0.62
332 TRAVEL - OUT OF COUNTY	4,000	0.05	6,931	0.10	16,331	0.24	4,000	0.07	-12,331	-75.51
352 REPAIR - OTHER EQUIPMENT	1,200	0.02	4,114	0.06	4,428	0.07	1,200	0.02	-3,228	-72.90
355 REPAIR - GENERAL MAINTENANCE	0	0.00	0	0.00	5	0.00	0	0.00	-5	-100.00
365 SUBSCRIPTION FEES - SOFTWARE	61,000	0.77	53,742	0.80	62,175	0.92	61,000	1.07	-1,175	-1.89
371 TELEPHONE BASE	5,900	0.07	4,957	0.07	5,900	0.09	5,900	0.10	0	0.00
372 TELEPHONE LONG DISTANCE	380	0.00	53	0.00	380	0.01	380	0.01	0	0.00
373 POSTAGE	450	0.01	446	0.01	846	0.01	450	0.01	-396	-46.82
377 PDA VOICE/CELL	350	0.00	55	0.00	350	0.01	350	0.01	0	-0.10
391 PRINTING	3,650	0.05	6,116	0.09	3,807	0.06	3,650	0.06	-157	-4.12
3XX PURCHASED SERVICES TOTAL	346,930	4.36	378,783	5.63	440,811	6.56	346,930	6.06	-93,881	-21.30
450 GASOLINE	2,600	0.03	739	0.01	2,600	0.04	2,600	0.05	0	0.00
4XX ENERGY SERVICES TOTAL	2,600	0.03	739	0.01	2,600	0.04	2,600	0.05	0	0.00

**ENTERPRISE FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	2015-16		2015-16		2015-16		2016-17		2015-16 AMENDED VS. 2016-17 TENTATIVE	
	ADOPTED BUDGET	% OF TOTAL	ACTUAL EXPENDITURES	% OF TOTAL	AMENDED BUDGET	% OF TOTAL	TENTATIVE BUDGET	% OF TOTAL	AMOUNT	%
511 SUPPLIES	521,238	6.55	331,998	4.94	540,895	8.05	521,238	9.11	-19,657	-3.63
544 GREASE/OIL	75	0.00	16	0.00	75	0.00	75	0.00	0	0.00
550 REPAIR PARTS	350	0.00	47	0.00	350	0.01	350	0.01	0	0.00
560 TIRES/TUBES	700	0.01	0	0.00	700	0.01	700	0.01	0	0.00
5XX SUPPLIES/MATERIALS TOTAL	522,363	6.56	332,061	4.94	542,020	8.06	522,363	9.13	-19,657	-3.63
622 A/V MATERIALS < \$1000	0	0.00	1,882	0.03	1,942	0.03	0	0.00	-1,942	-100.00
641 FURN/FIX/EQUIP >\$1000	2,500	0.03	0	0.00	5,110	0.08	2,500	0.04	-2,610	-51.08
642 FURN/FIX/EQUIP <\$1000	28,000	0.35	45,555	0.68	52,933	0.79	28,000	0.49	-24,933	-47.10
643 COMPUTER HARDWARE > \$1000	2,000	0.03	0	0.00	9,837	0.15	2,000	0.03	-7,837	-79.67
644 COMPUTER HARDWARE < \$1000	30,000	0.38	55,693	0.83	79,285	1.18	30,000	0.52	-49,285	-62.16
671 SITE IMPROVEMENT - CONTRACTED	0	0.00	0	0.00	1,719	0.03	0	0.00	-1,719	-100.00
692 COMPUTER SOFTWARE < \$1000	2,000	0.03	2,712	0.04	4,203	0.06	2,000	0.03	-2,203	-52.41
693 LICENSE FEES - SOFTWARE > \$1000	0	0.00	0	0.00	185	0.00	0	0.00	-185	-100.00
694 LICENSE FEES - SOFTWARE < \$1000	0	0.00	2,268	0.03	2,268	0.03	0	0.00	-2,268	-100.00
6XX CAPITAL OUTLAY TOTAL	64,500	0.81	108,110	1.61	157,482	2.34	64,500	1.13	-92,982	-59.04
737 DUES/FEES	5,000	0.06	6,946	0.10	7,418	0.11	5,000	0.09	-2,418	-32.60
739 BANK CHARGES	6,500	0.08	3,660	0.05	7,350	0.11	6,500	0.11	-850	-11.57
785 DEPRECIATION	0	0.00	15,042	0.22	0	0.00	0	0.00	0	0.00
794 FIELD TRIPS	10,000	0.13	68,577	1.02	10,000	0.15	10,000	0.17	0	0.00
7XX OTHER EXPENSES TOTAL	21,500	0.27	94,226	1.40	24,768	0.37	21,500	0.38	-3,268	-13.19
TOTAL EXPENDITURES	4,902,150	61.59	5,503,074	81.86	5,387,003	80.13	5,202,589	90.95	-184,413	-3.42
TRANSFER TO OPERATING FUND	2,299,035	28.89	2,299,035	34.20	2,299,035	34.20	2,299,035	40.19	0	0.00
TOTAL EXPENDITURES AND TRANSFERS	7,201,185	90.48	7,802,109	116.06	7,686,038	114.33	7,501,624	131.14	-184,413	-2.40
FUND BALANCE, JUNE 30	757,794	9.52	-1,079,511	-16.06	-963,440	-14.33	-1,781,136	-31.14	-817,696	84.87
GRAND TOTAL	7,958,979	100.00	6,722,598	100.00	6,722,598	100.00	5,720,489	100.00	-1,002,109	-14.91

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APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

Florida Education Finance Program (FEFP) Funding Formula

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

FTE Dollars

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

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

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

Full-Time Equivalent (FTE) Student

For students in grades 4-12, a full-time student is one receiving at least 900 contact hours of instruction per year (5 hours per day X 180 days = 900 hours). For students in grades K-3, a full-time student is one receiving at least 720 contact hours of instruction per year (4 hours per day X 180 days = 720 hours).

Function

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

Fund

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

Impact Fees

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

Just Value

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

Lapse Factor

The labor savings due to the time lapse between the day an employee leaves a job and the filling of the vacated position. A lapse factor of -1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$4.94 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

PECO

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

Recalibration

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

Program Category

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

Required Local Effort (RLE)

Florida Statutes require a local effort equal to 4.668 mills in ad valorem taxes.

RLE = assessed value of non-exempt properties X 96% X 0.004668

Revenue

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

Surtax

Revenue secured through the One-half Cent School Capital Outlay Surtax Referendum. Funds provide the District with Additional capital funding for major remodeling/renovations, District Security, and educational technology for six years which began January, 2015 and will end December, 2020.

Weighted FTE (WFTE)

Categories of students are weighted for funding purposes. WFTE represents the number of FTE in a program category multiplied by the program cost factor for that category. The State of Florida has established 7 categories for funding K-12 with cost factors ranging from 1.000 to 5.376.

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