

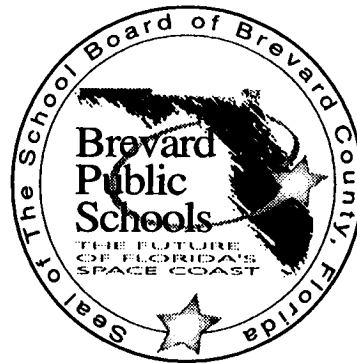
1998-99
ADOPTED TENTATIVE BUDGET
ALL FUNDS

SCHOOL BOARD OF BREVARD COUNTY, FLORIDA

September 10, 1998

SCHOOL BOARD OF BREVARD COUNTY

EDUCATIONAL SERVICES FACILITY
2700 JUDGE FRAN JAMIESON WAY
VIERA, FLORIDA 32940-6699



SUPERINTENDENT

DAVID E. SAWYER, ED.D.

SCHOOL BOARD MEMBERS

WILLIAM L. POWELL, CHAIRMAN

FRAN PICKETT, VICE CHAIRMAN

ROBERTA "BOBBY" BECHTEL

PAULA E. VEIBL

RICH WILSON

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**TENTATIVE BUDGET
1997-98 vs. 1998-99**

FUND	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	DIFFERENCE	
			DOLLARS	%
OPERATING	329,436,201	347,583,414	18,147,213	5.51
SPECIAL REVENUE	35,726,866	38,902,228	3,175,362	8.89
DEBT SERVICE	19,016,268	19,432,033	415,765	2.19
CAPITAL OUTLAY	<u>177,570,990</u>	<u>139,905,634</u>	<u>-37,665,356</u>	<u>-21.21</u>
SUB TOTAL	561,750,325	545,823,309	-15,927,016	-2.84
LESS TRANSFERS	<u>11,637,563</u>	<u>11,740,478</u>	<u>102,915</u>	<u>0.88</u>
TOTAL	550,112,762	534,082,831	-16,029,931	-2.91
TRUST & AGENCY	986,000	378,490	-607,510	-61.61
INTERNAL SERVICE	28,744,855	12,670,938	-16,073,917	-55.92

	ACTUAL 1997-98 MILLAGE	PROPOSED 1998-99 MILLAGE	DIFFERENCE	%
OPERATING				
STATE REQUIRED	6.706	6.829	0.123	1.83
LOCAL LEVY	0.510	0.510	0.000	0.00
SUPPLEMENTAL LOCAL LEVY	0.243	0.239	-0.004	-1.65
CAPITAL OUTLAY	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	<u>0.00</u>
TOTAL	9.459	9.578	0.119	1.26

**BUDGET SUMMARY
ALL FUNDS**

	OPERATING	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECT	TOTAL	TRUST & AGENCY	INTERNAL SERVICE
REVENUES							
Federal Sources	1,020,694	24,387,361	0	0	25,408,055	0	0
State Sources	209,799,369	433,370	2,204,333	6,344,439	218,781,511	0	0
Local Sources	113,522,085	9,687,332	250,000	29,329,341	152,788,758	0	9,590,721
TOTAL REVENUES	324,342,148	34,508,063	2,454,333	35,673,780	396,978,324	0	9,590,721
Transfers In	0	0	11,490,478	0	11,490,478	378,490	0
Nonrevenue Sources	0	0	0	12,000,000	12,000,000	0	0
Fund Balance - July 1, 1998	23,241,266	4,394,165	5,487,222	92,231,854	125,354,507	0	3,080,217
TOTAL REVENUE AND BALANCES	347,583,414	38,902,228	19,432,033	139,905,634	545,823,309	378,490	12,670,938
EXPENDITURES							
Instruction	204,047,073	8,389,903	0	0	212,436,976	0	0
Pupil Personnel Services	10,615,885	1,025,409	0	0	11,641,294	0	0
Instructional Media Services	7,635,330	77,900	0	0	7,713,230	0	0
Instructional & Curriculum Development	6,081,705	4,423,320	0	0	10,505,025	0	0
Instructional Staff Training	474,819	1,864,880	0	0	2,339,699	0	0
Board of Education	700,064	0	0	0	700,064	0	0
General Administration	1,753,436	332,500	0	0	2,085,936	0	0
School Administration	23,757,165	84,285	0	0	23,841,450	0	0
Facilities Acquisition Construction	472,443	0	0	106,988,989	107,461,432	0	0
Fiscal Services	1,560,429	0	0	0	1,560,429	0	0
Food Services	0	17,782,254	0	0	17,782,254	0	0
Central Services	5,801,241	0	0	0	5,801,241	0	9,336,301
Pupil Transportation Services	11,335,335	61,182	0	0	11,396,517	0	0
Operation of Plant	28,499,266	7,150	0	0	28,506,416	0	0
Maintenance of Plant	6,889,022	0	0	0	6,889,022	0	0
Community Services	73,500	244,360	0	0	317,860	0	0
Debt Service	550,000	0	13,894,801	16,800,000	31,244,801	0	0
Disbursements to Internal Accounts	0	0	0	0	0	378,490	0
TOTAL EXPENDITURES	310,246,711	34,293,143	13,894,801	123,788,989	482,223,644	378,490	9,336,301
Transfers Out	378,490	250,000	0	11,490,478	12,118,968	0	0
Reserved Fund Balance	32,988,963	0	3,513,549	2,891,684	39,394,196	0	3,334,637
Unreserved Fund Balance	3,969,250	4,359,085	2,023,683	1,734,483	12,086,501	0	0
TOTAL EXPENDITURES, TRANSFERS AND RESERVES	347,583,414	38,902,228	19,432,033	139,905,634	545,823,309	378,490	12,670,938

1998-99 HIGHLIGHTS

	ESTIMATED	PROJECTED	DIFFERENCE	
	1997-98	1998-99	DOLLARS	PERCENT
TAX INFORMATION:				
REQUIRED LOCAL EFFORT MILLAGE (OPERATING)	6.706	6.829	0.123	1.83
DISCRETIONARY MILLAGE (OPERATING)	0.510	0.510	0.000	0.00
SUPPLEMENTAL DISCRETIONARY MILLAGE (OPERATING)	0.243	0.239	(0.004)	(1.65)
CAPITAL OUTLAY MILLAGE (CAPITAL)	<u>2.000</u>	<u>2.000</u>	<u>0.000</u>	0.00
TOTAL MILLAGE	9.459	9.578	0.119	1.26
TAX ROLL (NON-EXEMPT)	\$14,587,860,517	\$15,068,074,109	\$480,213,592	3.29
VALUE OF 1.000 MILL	\$13,858,467	\$14,314,670	\$456,203	3.29
STUDENT DATA:				
MEMBERSHIP	67,936	69,133	1,197	1.76
UNWEIGHTED FTE (FTE)*	67,524.89	68,476.83	951.94	1.41
WEIGHTED FTE (WFTE)*	83,306.67	85,366.51	2,059.84	2.47
OPERATING FUND ONLY:				
REVENUE/TRANSFERS	\$313,742,623	\$324,342,148	\$10,599,525	3.38
BEGINNING BALANCES	<u>\$15,693,578</u>	<u>\$23,241,266</u>	<u>\$7,547,688</u>	<u>48.09</u>
TOTAL AVAILABLE FUNDS	\$329,436,201	\$347,583,414	\$18,147,213	5.51
AVAILABLE FUNDS PER UNWEIGHTED FTE	\$4,878.74	\$5,075.93	\$197.19	4.04
AVAILABLE FUNDS PER WEIGHTED FTE	\$3,954.50	\$4,071.66	\$117.16	2.96
ADDITIONAL INFORMATION:				
BASE STUDENT ALLOCATION (BSA)	\$3,034.96	\$3,223.06	\$188.10	6.20
DISTRICT COST DIFFERENTIAL (DCD)	0.9890	0.9796	(0.0094)	(0.95)
STATE CATEGORICAL FUNDS	\$41,298,169	\$33,345,717	(\$7,952,452)	(19.26)
CATEGORICALS AS % OF STATE DOLLARS	20.62%	15.89%	-4.73%	(22.94)

* BEGINNING IN 1997-98 ADULT EDUCATION WILL NO LONGER BE CLAIMED (OR FUNDED) BASED ON FTE.

CHANGES IN PERSONNEL

	ACTUAL 1997-98	PROJECTED 1998-99	DIFFERENCE	
			UNITS	PERCENT
SCHOOLS				
CLASSROOM TEACHERS	4,240.16	4,025.65	(214.51)	(5.06)
OTHER TEACHERS	231.00	237.60	6.60	2.86
INSTRUCTIONAL SUPPORT	26.60	27.60	1.00	3.76
ADMINISTRATIVE	209.00	213.50	4.50	2.15
ADULT COORDINATORS	1.00	1.00	0.00	0.00
SUPPORT SERVICES	<u>2,479.24</u>	<u>2,411.10</u>	<u>(68.14)</u>	<u>(2.75)</u>
TOTAL FOR SCHOOLS	7,187.00	6,916.45	(270.55)	(3.76)
DEPARTMENTS				
ADMINISTRATIVE	42.00	42.00	0.00	0.00
SUPPORT SERVICES	276.77	<u>262.87</u>	<u>(13.90)</u>	<u>(5.02)</u>
TOTAL FOR DEPARTMENTS (does not include board members)	318.77	304.87	(13.90)	(4.36)
DISTRICT TOTAL:	7,505.77	7,221.32	(284.45)	(3.79)

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 \$2.8 million, which has been utilized in budgeting for other line items.

PERSONNEL STATISTICS

Unit Comparison of Schools and Departments (All Funds)

SCHOOLS	ACTUAL Alloc Units 1997-98	PROJECTED Alloc Units 1998-99	Difference	Percent of Total
INSTRUCTIONAL - CLASSROOM	4084.04	3871.89	-212.15	53.62%
Staffing Specialist	26.00	26.00	0.00	0.36%
Resource Teachers	61.00	56.00	-5.00	0.78%
Adult Ed Resource Teachers	4.71	4.71	0.00	0.07%
Adult Ed Teachers	64.41	67.05	2.64	0.93%
SUB-TOTAL	4240.16	4025.65	-214.51	55.75%
INSTRUCTIONAL - OTHER TEACHERS				
Guidance	138.00	139.60	1.60	1.93%
Media Specialists	93.00	98.00	5.00	1.36%
Occupational Specialists	0.00	0.00	0.00	0.00%
SUB-TOTAL	231.00	237.60	6.60	3.29%
INSTRUCTIONAL SUPPORT				
Psychologists	22.00	22.00	0.00	0.30%
Child Find Specialists	3.60	4.60	1.00	0.06%
ROTC	1.00	1.00	0.00	0.01%
SUB-TOTAL	26.60	27.60	1.00	0.38%
ADMINISTRATIVE				
Principals	78.00	78.00	0.00	1.08%
Assistant Principals/12 month	45.00	45.00	0.00	0.62%
Assistant Principal/Dean-10 month	37.00	41.00	4.00	0.57%
Assistant Principals Elem/10 month	49.00	49.50	0.50	0.69%
SUB-TOTAL	209.00	213.50	4.50	2.96%
EXECUTIVE/ADMIN/PROFESSIONAL				
Adult Ed Coordinators	1.00	1.00	0.00	0.01%

SUPPORT SERVICES				
Paraprofessionals	610.80	559.66	-51.14	7.75%
Bus Drivers/Attendants	322.69	313.69	-9.00	4.34%
Auditorium Mgr-EAP	3.00	3.00	0.00	0.04%
Technology-EAP	5.00	6.00	1.00	0.08%
Cafeteria	395.38	418.90	23.52	5.80%
Custodial	482.77	465.57	-17.20	6.45%
Class Crafts and Services	245.90	232.40	-13.50	3.22%
Clerical	390.32	388.50	-1.82	5.38%
Child Care Coord/Asst	23.38	23.38	0.00	0.32%
	-----	-----	-----	-----
SUB-TOTAL	2479.24	2411.10	-68.14	33.39%
SCHOOLS TOTAL	7187.00	6916.45	-270.55	95.78%
NON-SCHOOLS (DEPARTMENTS)	ACTUAL	PROJECTED		Percent
	Alloc Units	Alloc Units	Difference	of
	1997-98	1998-99		Total
ADMINISTRATIVE				
Superintendent	1.00	1.00	0.00	0.01%
Assistant Superintendents	4.00	4.00	0.00	0.06%
Area Superintendents	4.00	4.00	0.00	0.06%
Directors/Managers/Coordinators	33.00	33.00	0.00	0.46%
Board Attorney	0.00	0.00	0.00	0.00%
	-----	-----	-----	-----
SUB-TOTAL	42.00	42.00	0.00	0.58%
SUPPORT SERVICES				
Executive/Administrative/Professional	79.00	75.00	-4.00	1.04%
Cafeteria	2.94	2.94	0.00	0.04%
Clerical	155.50	147.50	-8.00	2.04%
Classified Crafts and Services	39.33	37.43	-1.90	0.52%
	-----	-----	-----	-----
SUB-TOTAL	276.77	262.87	-13.90	3.64%
NON-SCHOOL TOTAL	318.77 *	304.87 *	-13.90	4.22%
DISTRICT TOTALS	7505.77	7221.32	-284.45	100.00%

Source: Personnel Manpower Control Data

*Department totals do not include Board Members

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1997-98 ADOPTED REVENUE	1997-98 AMENDED REVENUE	1998-99 PROJECTED REVENUE	1997-98 AMENDED VS 1998-99 PROJECTED	
				AMOUNT	%
FEDERAL SOURCES					
3121 IMPACT AID	870,000	1,276,755	1,020,694	(256,061)	-20.06
TOTAL FEDERAL	870,000	1,276,755	1,020,694	(256,061)	-20.06
STATE SOURCES					
3310 F.E.F.P.	157,913,486	155,867,676	171,773,616	15,905,940	10.20
3310 SAFE SCHOOLS	1,289,803	1,286,614	1,258,024	(28,590)	-2.22
3310 DISPARITY COMPRESSION ADJUSTMENT	1,832,590	2,497,217	3,091,975	594,758	23.82
3310 REMEDIATION REDUCTION INCENTIVE	1,319,845	1,209,618	1,209,618	0	0.00
3310 DROPOUT PREVENTION PERFORMANCE	715,404	382,994	351,853	(31,141)	-8.13
3315 WORKFORCE DEVELOPMENT	3,118,126	3,118,126	3,118,126	0	0.00
3323 C.O. & D.S.	35,456	35,658	36,208	550	1.54
3334 FL TEACHER LEAD PROGRAM	0	1,002,250	378,490	(623,760)	-62.24
3336 INSTRUCTIONAL MATERIALS	4,582,256	4,591,273	5,150,948	559,675	12.19
3343 STATE LICENSE TAX	200,000	232,457	200,000	(32,457)	-13.96
3344 LOTTERY ENHANCEMENT	11,854,585	11,756,553	5,212,080	(6,544,473)	-55.67
3354 TRANSPORTATION	9,874,462	9,455,811	9,946,897	491,086	5.19
3372 PREKINDERGARTEN	2,072,395	2,072,395	2,068,606	(3,789)	-0.18
3375 PUBLIC SCHOOL TECHNOLOGY	2,318,143	2,327,120	2,300,667	(26,453)	-1.14
3377 K-8 BASIC SUMMER SCHOOL	828,900	828,900	828,900	0	0.00
3378 FULL SERVICE SCHOOLS	284,085	285,037	0	(285,037)	-100.00
3379 CLASS SIZE REDUCTION	2,909,199	2,909,199	2,873,361	(35,838)	-1.23
3399 MISCELLANEOUS STATE	188,917	455,273	0	(455,273)	-100.00
TOTAL STATE	201,337,652	200,314,170	209,799,369	9,485,199	4.74
LOCAL SOURCES					
341X AD VALOREM	103,178,354	105,634,424	108,476,572	2,842,148	2.69
3421 TAX REDEMPTION	50,000	837	50,000	49,163	5,877.07
3424 TUITION	0	10,886	0	(10,886)	-100.00

**OPERATING FUND
PROJECTED REVENUE**

REVENUE	1997-98 ADOPTED REVENUE	1997-98 AMENDED REVENUE	1998-99 PROJECTED REVENUE	1997-98 AMENDED VS 1998-99 PROJECTED	
				AMOUNT	%
3425 RENT	130,000	55,587	145,000	89,413	160.85
3429 PURCHASE DISCOUNT	0	6,241	0	(6,241)	-100.00
343X INCOME/INVESTMENTS	2,350,000	2,869,026	2,400,000	(469,026)	-16.35
346X FEES	830,000	1,614,780	1,016,000	(598,780)	-37.08
3494 FEDERAL-INDIRECT	295,000	244,527	305,000	60,473	24.73
3499 FOOD SERVICE-INDIRECT	381,210	300,393	404,476	104,083	34.65
349X MISCELLANEOUS LOCAL	595,000	1,317,477	725,037	(592,440)	-44.97
TOTAL LOCAL	107,809,564	112,054,178	113,522,085	1,467,907	1.31
3724 CAPITAL LEASE AGREEMENTS	0	97,520	0	(97,520)	-100.00
TOTAL REVENUE	310,017,216	313,742,623	324,342,148	10,599,525	3.38
FUND BALANCE JULY 1:					
RESERVED	15,696,236	15,693,578	23,241,266	7,547,688	48.09
UNRESERVED	0	0	0	0	0.00
	15,696,236	15,693,578	23,241,266	7,547,688	48.09
GRAND TOTAL	325,713,453	329,436,201	347,583,414	18,147,213	5.51

FLORIDA EDUCATION FINANCE PROGRAM ALLOCATIONS

	ESTIMATED 1997-98	PROJECTED 1998-99	DIFFERENCE
WEIGHTED FTE	83,306.67	85,366.51	2,059.84
BASE STUDENT ALLOCATION	\$3,034.96	\$3,223.06	188.10
DISTRICT COST DIFFERENTIAL	0.9890	0.9796	(0.0094)
W/FTE X BSA X DCD	\$250,051,254	\$269,528,500	\$19,477,246
HOLD HARMLESS	\$0	\$0	\$0
SAFE SCHOOLS	\$1,286,614	\$1,258,024	(\$28,590)
REMEDATION REDUCTION INCENTIVE	\$1,209,618	\$1,209,618	\$0
DROPOUT PREVENTION PERFORMANCE INCENTIVES	\$382,994	\$351,853	(\$31,141)
DISCRETIONARY TAX EQUALIZATION	\$0	\$0	\$0
DISPARITY COMPRESSION ADJUSTMENT	\$2,497,217	\$3,091,975	\$594,758
GROSS FEFP	\$255,427,697	\$275,439,970	\$20,012,273
REQUIRED LOCAL EFFORT/FEES	(\$92,934,883)	(\$97,754,884)	(\$4,820,001)
GROSS STATE FEFP	\$162,492,814	\$177,685,086	\$15,192,272
STATE WIDE PRORATION	(\$985,532)	\$0	\$985,532
PRIOR YEAR ADJUSTMENT	(\$263,163)	\$0	\$263,163
NET STATE DOLLARS	\$161,244,119	\$177,685,086	\$16,440,967

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

	ESTIMATED 1997-98	PROJECTED 1998-99	DIFFERENCE	% CHANGE
PROPERTY VALUE	\$14,587,860,517	\$15,068,074,109	\$480,213,592	3.29
95% OF VALUE	\$13,858,467,491	\$14,314,670,404	\$456,202,913	3.29
REQUIRED LOCAL EFFORT	\$92,934,883	\$97,754,884	\$4,820,001	5.19
DISCRETIONARY TAXES	\$10,435,426	\$10,721,688	\$286,262	2.74
TOTAL LOCAL TAXES	\$103,370,309	\$108,476,572	\$5,106,263	4.94
VALUE OF 1 MILL	\$13,858,467	\$14,314,670	\$456,203	3.29

1997-98 FIGURES TAKEN FROM DOE FOURTH CALCULATION OF 4/15/98

1998-99 FIGURES TAKEN FROM SECOND DOE CALCULATION OF 7/16/98

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
111 ADMINISTRATIVE SALARY	13,127,192	13,226,463	13,471,711	13,903,491	431,780	3.21
121 TEACHER SALARY	139,034,591	139,810,440	142,409,397	149,789,978	7,380,581	5.18
123 SUPPLEMENTS	2,334,945	2,808,582	2,920,394	1,618,126	-1,302,268	-44.59
141 SUBSTITUTE SALARY	2,561,268	2,430,275	2,756,885	2,679,383	-77,502	-2.81
161 HOURLY SALARY	33,288,084	33,662,714	35,205,063	32,888,884	-2,316,179	-6.58
171 SCHOOL BOARD SALARY	136,400	143,280	136,400	143,280	6,880	5.04
181 EAP SALARY	2,978,356	3,254,835	3,700,618	2,893,648	-806,970	-21.81
191 TEMPORARY SALARY	155,378	338,071	179,678	119,592	-60,086	-33.44
1XX SALARIES TOTAL	193,616,214	195,674,659	200,780,145	204,036,382	3,256,237	1.62
210 RETIREMENT	32,624,938	32,667,921	33,277,296	32,407,035	-870,261	-2.62
220 FICA	14,507,174	14,445,603	14,854,083	14,737,618	-116,465	-0.78
231 LIFE INSURANCE	394,165	409,586	392,757	413,710	20,953	5.33
232 HOSPITALIZATION	12,598,470	12,570,434	12,473,098	11,715,847	-757,250	-6.07
237 VISION	328,419	331,594	326,058	306,815	-19,242	-5.90
241 WORK. COMP. - GENERAL	1,737,587	1,701,766	1,735,099	1,852,004	116,905	6.74
242 WORK. COMP. - BUS DRIVER	534,772	401,035	534,772	324,377	-210,395	-39.34
243 WORK. COMP. - MAINTENANCE	961,944	921,972	957,674	849,867	-107,807	-11.26
244 WORK. COMP. - CAFETERIA	10,928	(498)	11,132	0	-11,132	-100.00
250 UNEMPLOYMENT	150,000	171,149	171,149	195,000	23,851	13.94
2XX FRINGE TOTAL	63,848,396	63,620,562	64,733,117	62,802,273	-1,930,845	-2.98
311 LEGAL SERVICES	267,000	221,255	267,000	243,874	-23,126	-8.66
312 PROFESSIONAL/TECHNICAL	8,889,704	9,391,274	10,474,820	10,023,341	-451,479	-4.31
314 MEDICAL TESTS	66,000	74,965	121,443	61,000	-60,443	-49.77
315 REIMBURSE TUITION AND BOOKS	0	2,089	3,770	4,000	230	6.10
321 TRANSPORTATION INSURANCE	266,824	266,824	266,824	266,824	0	0.00
322 PROPERTY INSURANCE	1,391,215	1,367,826	1,390,910	1,682,708	291,798	20.98
323 LIABILITY INSURANCE	407,476	375,188	407,476	407,746	270	0.07
324 FIDELITY BOND INSURANCE	6,309	6,614	6,614	8,434	1,820	27.52
325 FLEET INSURANCE	51,483	51,483	51,483	51,483	0	0.00
326 DRIVERS ED INSURANCE	8,959	8,959	8,959	8,959	0	0.00
331 TRAVEL - IN-COUNTY	141,175	140,089	200,907	174,547	-26,360	-13.12
332 TRAVEL - OUT-OF-COUNTY	452,726	571,532	755,398	383,348	-372,050	-49.25

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
351 REPAIR - INSTRUCTIONAL	87,725	46,586	139,449	84,750	-54,699	-39.22
352 REPAIR - NON-INSTRUCTIONAL	392,773	719,082	708,565	357,065	-351,500	-49.61
353 MAINFRAME MAINTENANCE	161,000	213,062	222,180	151,000	-71,180	-32.04
354 SPECIALIZED SERVICES	0	89,529	95,931	250,000	154,069	160.60
360 RENTALS	734,033	849,743	914,561	790,605	-123,956	-13.55
361 SOFTWARE RENTAL	161,000	111,706	104,000	151,000	47,000	45.19
363 HARDWARE LEASE	120,000	(0)	46,975	120,000	73,025	155.45
371 TELEPHONE BASE	342,167	484,702	190,605	423,743	233,138	122.32
372 TELEPHONE LONG DISTANCE	48,365	71,040	45,120	48,810	3,690	8.18
373 POSTAGE	166,326	179,561	225,936	175,555	-50,381	-22.30
374 TELEPHONE EQUIPMENT	461,605	520,404	483,281	506,368	23,087	4.78
375 EDUCATIONAL TV	27,106	27,500	28,753	0	-28,753	-100.00
384 WATER	428,624	420,601	587,060	690,728	103,668	17.66
385 REFUSE	517,641	508,374	518,104	795,462	277,358	53.53
386 RECYCLING	10,580	30,075	30,134	30,000	-134	-0.45
387 SEWER	798,221	734,360	913,846	1,087,527	173,681	19.01
388 LANDFILL	385,714	393,620	392,676	453,915	61,239	15.60
391 PRINTING	409,725	441,666	536,403	395,443	-140,960	-26.28
394 LINEN SERVICE	59,525	57,577	59,017	59,400	383	0.65
395 PEST CONTROL	242,615	224,864	223,275	253,239	29,964	13.42
396 GUARD DUTY	0	0	1	0	-1	-100.00
397 ISOLATED TRANSPORTATION	12,000	4,338	12,000	10,000	-2,000	-16.67
399 PRINTING CHARGE-BACK	(360,000)	(452,806)	(380,000)	(360,000)	20,000	-5.26
3XX PURCHASED SERVICES TOTAL	17,155,616	18,153,680	20,053,475	19,790,874	-262,601	-1.31
410 NATURAL GAS	113,303	182,842	169,411	127,492	-41,919	-24.74
420 BOTTLED GAS	70,849	71,753	102,534	79,296	-23,238	-22.66
430 ELECTRICITY	7,974,876	7,736,891	8,506,200	7,579,053	-927,147	-10.90
440 FUEL OIL	51,174	24,182	98,535	42,497	-56,038	-56.87
450 GASOLINE	131,000	110,672	206,118	205,000	-1,118	-0.54
460 DIESEL	650,000	648,312	796,100	776,401	-19,699	-2.47
4XX ENERGY SERVICES TOTAL	8,991,202	8,774,651	9,878,898	8,809,739	-1,069,159	-10.82
511 SUPPLIES	5,056,955	5,629,045	7,019,835	5,776,150	-1,243,685	-17.72

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
515 FINANCIAL PROCESSING SUPPORT	53,400	22,044	23,795	53,400	29,605	124.42
516 INSTRUCTIONAL PROC. SUPPORT	43,400	44,592	44,600	400	-44,200	-99.10
521 NON-STATE ADOPTED TEXTBOOKS	1,104,485	1,058,451	2,030,827	2,376,879	346,052	17.04
522 STATE ADOPTED TEXTBOOKS	3,109,760	3,470,315	4,362,530	2,373,979	-1,988,551	-45.58
530 PERIODICALS	54,640	59,504	82,279	55,722	-26,557	-32.28
544 GREASE/OIL	26,150	22,282	26,107	24,650	-1,457	-5.58
550 REPAIR PARTS	450,000	504,415	513,252	492,350	-20,902	-4.07
560 TIRES/TUBES	134,940	159,644	164,540	157,940	-6,600	-4.01
594 UNIFORMS	<u>50,000</u>	<u>64,441</u>	<u>114,044</u>	<u>45,500</u>	<u>-68,544</u>	<u>-60.10</u>
5XX SUPPLIES/MATERIALS TOTAL	10,083,730	11,034,733	14,381,809	11,356,970	-3,024,839	-21.03
612 LIBRARY BOOKS -REPLACEMENT	445,706	576,345	686,992	429,882	-257,110	-37.43
621 A/V MATERIALS > \$750	80,441	15,984	42,875	46,961	4,086	9.53
622 A/V MATERIALS < \$750	128,879	206,590	252,310	132,672	-119,638	-47.42
631 NEW CONSTRUCTION - CONTRACTED OUT	0	0	1,274	0	-1,274	-100.00
636 ADMINISTRATIVE FEES	0	1,190	1,190	0	-1,190	-100.00
641 FURN/FIXT/EQUIP > \$750	1,083,180	630,396	909,949	771,988	-137,961	-15.16
642 FURN/FIXT/EQUIP < \$750	134,012	1,045,375	1,177,585	128,549	-1,049,036	-89.08
643 COMPUTER HARDWARE > \$750	385,171	2,367,024	2,931,619	380,720	-2,550,899	-87.01
644 COMPUTER HARDWARE < \$750	90,944	535,620	520,158	94,557	-425,601	-81.82
652 OTHER VEHICLES	260,000	361,000	413,650	253,650	-160,000	-38.68
671 SITE IMPROVEMENT - CONTRACTED	0	2,150	4,844	0	-4,844	-100.00
681 REMODEL - CONTRACTED	0	48,877	120,528	0	-120,528	-100.00
682 REMODEL - IN-HOUSE	73,183	9,460	(16,262)	73,183	89,445	-550.03
691 COMPUTER SOFTWARE > \$750	68,899	433,677	556,590	43,359	-513,231	-92.21
692 COMPUTER SOFTWARE < \$750	<u>65,788</u>	<u>329,425</u>	<u>516,923</u>	<u>62,967</u>	<u>-453,956</u>	<u>-87.82</u>
	0					
6XX CAPITAL OUTLAY TOTAL	2,816,203	6,563,113	8,120,225	2,418,488	-5,701,737	-70.22
710 PRINCPAL PAYMENTS	0	72,814	72,814	0	-72,814	-100.00
720 INTEREST PAYMENTS	0	6,811	6,811	0	-6,811	-100.00
729 TAN INTEREST	500,000	609,183	609,183	500,000	-109,183	-17.92
730 DEBT SERVICE FEES	50,000	43,286	50,000	50,000	0	0.00
737 DUES/FEES	243,281	267,946	539,283	239,482	-299,801	-55.59
738 FINGERPRINT FEES PAID	75,000	107,262	107,262	45,000	-62,262	-58.05

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
739 FISCAL BANK CHARGES	25,000	21,803	24,800	25,000	200	0.81
740 JUDGEMENTS/SETTLEMENTS	50,000	15,854	36,700	50,000	13,300	36.24
770 MEDICAL SCREENINGS	6,000	270	0	6,000	6,000	0.00
788 AD&D	0	66,689	0	0	0	0.00
793 SBE ADMINISTRATIVE	33,533	35,658	36,208	35,456	-752	-2.08
794 FIELD TRIPS	90,994	163,813	45,415	80,047	34,632	76.26
795 MISCELLANEOUS EXPENSE	1,000	350	960	1,000	40	4.17
799 INDIRECT COST	0	0	202,210	0	-202,210	-100.00
7XX OTHER EXPENDITURES TOTAL	1,074,808	1,411,738	1,731,646	1,031,985	-699,661	-40.40
972* APPROPRIATED FOR:						
FLEXIBLE CATEGORICALS	2,602,228	0	0	0	0	0.00
K-8 SUMMER SCHOOL	0	0	36,243	828,900	792,657	2,187.08
KINDERGARTEN CLASS SIZE	0	0	286,949	63,684	-223,265	-77.81
FIRST GRADE CLASS SIZE	0	0	479,851	0	-479,851	-100.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	0	0	632,017	2,300,667	1,668,650	264.02
PRE-K CATEGORICAL	0	0	17,613	222,698	205,085	1,164.39
SCHOOL IMPROVEMENT CATEGORICAL	673,618	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE CATEGORICAL	869,845	0	0	653,118	653,118	0.00
FULL-SERVICE SCHOOLS	0	0	0	285,037	285,037	0.00
WORKFORCE DEVELOPMENT CATEGORICAL	0	0	0	86,792	86,792	0.00
CHARTER SCHOOLS	0	0	0	2,529,301	2,529,301	0.00
RENT	130,000	0	(3,805)	145,000	148,805	-3,910.45
COURSE FEES	200,000	0	61,635	206,000	144,365	234.23
EMPLOYMENT RELATED FEES	160,000	0	204,502	190,000	-14,502	-7.09
MISCELLANEOUS LOCAL	200,000	0	(66,694)	260,000	326,694	-489.84
NEW IMPROVEMENTS	1,087,952	0	0	0	0	0.00
SCHOOL RESERVE	1,200,000	0	2,737,319	1,200,000	-1,537,319	-56.16
CHILDCARE	470,000	0	(8,573)	726,500	735,073	-8,574.53
972* OTHER APPROPRIATIONS TOTAL	7,593,643	0	4,377,055	9,697,697	5,320,642	121.56
SCHOOL/DEPARTMENT TOTAL	305,179,813	305,233,135	324,056,371	319,944,408	(4,111,962.70)	-1.27

**OPERATING FUND
EXPENDITURES BY OBJECT**

OBJECT	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
TRANSFER TO TRUST & AGENCY	0	961,800	986,000	378,490	-607,510	-61.61
	0	961,800	986,000	378,490	-607,510	-61.61
RESERVED FUND BALANCE:						
971 ENDING CASH	50,000	0	50,000	50,000	0	0.00
972 CONTINGENCIES	4,856,549	4,343,830	4,343,830	5,856,549	1,512,718	34.82
972 LOSS OF FTE	0	0	0	1,200,000	1,200,000	0.00
XXX ENCUMBRANCE/CARRY-FORWARD	10,839,687	16,184,717	0	16,184,717	16,184,717	0.00
	15,746,236	20,528,548	4,393,830	23,291,266	18,897,435	430.09
972* UNRESERVED FUND BALANCE	4,787,403	2,712,718	0	3,969,250	3,969,250	0.00
DISTRICT TOTAL	325,713,453	329,436,201	329,436,201	347,583,414	18,147,213	5.51

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

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
5100 BASIC K-12	141,209,650	143,542,862	148,652,294	149,202,884	550,590	0.37
5200 EXCEPTIONAL EDUCATION	43,237,694	41,825,403	44,475,631	43,839,882	(635,749)	-1.43
5300 VOCATIONAL EDUCATION	6,267,750	7,651,865	7,773,495	7,579,311	(194,184)	-2.50
5400 ADULT EDUCATION	1,663,155	1,451,240	1,667,080	1,489,262	(177,818)	-10.67
5500 NON-FEFP	1,917,965	2,404,613	2,801,256	1,935,734	(865,521)	-30.90
INSTRUCTIONAL TOTAL	194,296,214	196,875,984	205,369,756	204,047,073	(1,322,682)	-0.64
6110 ATTENDANCE/SOCIAL WORK	589,769	501,726	580,108	670,584	90,475	15.60
6120 GUIDANCE	7,546,399	8,345,607	8,382,748	8,567,221	184,473	2.20
6130 HEALTH	162,572	760,296	922,073	437,758	(484,315)	-52.52
6140 PSYCHOLOGICAL SERVICES	933,613	933,023	964,367	940,323	(24,044)	-2.49
6200 INSTRUCTIONAL MEDIA	7,037,176	7,268,508	7,786,065	7,635,330	(150,735)	-1.94
6300 INSTRUCTIONAL CURR. DEVELOP.	5,757,748	5,993,328	6,242,483	6,081,705	(160,778)	-2.58
6400 INSTRUCTIONAL STAFF TRAINING	481,465	1,209,702	1,667,183	474,819	(1,192,364)	-71.52
INSTRUCTIONAL SUPPORT TOTAL	22,508,741	25,012,188	26,545,027	24,807,739	(1,737,288)	-6.54
7100 BOARD OF EDUCATION	674,080	625,400	688,518	700,064	11,546	1.68
7200 GENERAL ADMINISTRATION	1,649,063	1,999,784	2,087,473	1,753,436	(334,038)	-16.00
7300 SCHOOL ADMINISTRATION	22,702,772	23,242,846	23,785,615	23,757,165	(28,450)	-0.12
7400 FACILITIES/ACQUISITION/CONST.	708,141	703,019	900,361	472,443	(427,918)	-47.53
7500 FISCAL SERVICES	1,543,532	1,520,965	1,547,928	1,424,973	(122,955)	-7.94
7710 RESEARCH DEVELOPMENT	139,288	185,466	185,613	197,754	12,141	6.54
7720 INFORMATION SERVICES	388,372	323,694	395,205	269,920	(125,285)	-31.70
7730 STAFF SERVICES	1,452,843	1,546,416	1,733,797	1,302,632	(431,165)	-24.87
7731 ADMIN/CLASSIFIED INSERVICE	226,195	203,620	279,353	171,315	(108,037)	-38.67
7750 DATA PROCESSING	2,903,982	2,844,685	2,938,705	2,723,982	(214,723)	-7.31
7760 WAREHOUSE/PURCHASING	1,240,912	1,377,523	1,476,904	1,135,637	(341,266)	-23.11
7800 TRANSPORTATION	11,958,067	11,582,104	12,539,068	11,335,335	(1,203,733)	-9.60
7900 UTILITY/CUSTODIAL	27,300,537	26,980,291	28,753,796	27,747,769	(1,006,028)	-3.50
7910 ENVIRONMENTAL SERVICES	743,770	760,301	781,090	751,497	(29,593)	-3.79
8100 MAINTENANCE	5,436,537	6,581,519	6,608,406	5,827,599	(780,807)	-11.82
8110 TRANSPORTATION MAINTENANCE	876,459	941,773	1,069,853	907,293	(162,561)	-15.19
8120 TECHNOLOGY REPAIR	153,130	145,503	164,050	154,130	(9,920)	-6.05
9100 COMMUNITY SERVICES	0	932,432	978,782	73,500	(905,282)	-92.49
9200 DEBT SERVICE	550,000	732,094	738,809	550,000	(188,809)	-25.56
9400 OVERHEAD	133,533	115,528	111,208	135,456	24,248	21.80
GENERAL SUPPORT TOTAL	80,781,215	83,344,964	87,764,533	81,391,899	(6,372,634)	-7.26
SCHOOL/DEPARTMENT TOTAL	297,586,170	305,233,135	319,679,316	310,246,711	(9,432,604)	-2.95
9400* APPROPRIATED FOR: FLEXIBLE CATEGORICALS	2,602,228	16 0	0	0	0	0.00

**OPERATING FUND
EXPENDITURES BY FUNCTION**

FUNCTION	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
K-8 SUMMER SCHOOL	0	0	36,243	828,900	792,657	2,187.08
KINDERGARTEN CLASS SIZE	0	0	286,949	63,684	(223,265)	-77.81
FIRST GRADE CLASS SIZE CATEGORICAL	0	0	479,851	0	(479,851)	-100.00
INSTRUCTIONAL TECHNOLOGY CATEGORICAL	0	0	632,017	2,300,667	1,668,650	264.02
PRE-K CATEGORICAL	0	0	17,613	222,698	205,085	1,164.39
SCHOOL IMPROVEMENT CATEGORICAL	673,618	0	0	0	0	0.00
REMEDATION REDUCTION INCENTIVE	869,845	0	0	653,118	653,118	0.00
FULL-SERVICE SCHOOLS	0	0	0	285,037	285,037	0.00
WORKFORCE DEVELOPMENT	0	0	0	86,792	86,792	0.00
CHARTER SCHOOLS	0	0	0	2,529,301	2,529,301	0.00
RENT	130,000	0	(3,805)	145,000	148,805	-3,910.45
COURSE FEES	200,000	0	61,635	206,000	144,365	234.23
EMPLOYMENT RELATED FEES	160,000	0	204,502	190,000	(14,502)	-7.09
MISCELLANEOUS LOCAL	200,000	0	(66,694)	260,000	326,694	-489.84
NEW IMPROVEMENTS	1,087,952	0	0	0	0	0.00
SCHOOL RESERVE	1,200,000	0	2,737,319	1,200,000	(1,537,319)	-56.16
9100* CHILDCARE	470,000	0	(8,573)	726,500	735,073	-8,574.53
OTHER APPROPRIATIONS TOTAL	7,593,643	0	4,377,055	9,697,697	5,320,642	121.56
9700 TRANSFER TO TRUST & AGENCY	0	961,800	986,000	378,490	(607,510)	-61.61
	0	961,800	986,000	378,490	(607,510)	-61.61
RESERVED FUND BALANCE:						
9400 ENDING CASH	50,000	0	50,000	50,000	0	0.00
9400 CONTINGENCIES	4,856,549	4,343,830	4,343,830	5,856,549	1,512,718	34.82
9400 LOSS OF FTE	0	0	0	1,200,000	1,200,000	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	10,839,687	16,184,717	0	16,184,717	16,184,717	0.00
	15,746,236	20,528,548	4,393,830	23,291,266	18,897,435	430.09
9400* UNRESERVED FUND BALANCE	4,787,403	2,712,718	0	3,969,250	3,969,250	0.00
DISTRICT TOTAL	325,713,453	329,436,201	329,436,201	347,583,414	18,147,213	5.51

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**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
9000 SCHOOL BOARD	219,055	224,803	215,673	223,165	7,492	3.47
9100 SUPERINTENDENT	247,390	298,817	248,822	249,420	598	0.24
9122 DISTRICT COMMUNICATIONS	375,018	382,609	412,972	335,157	(77,815)	-18.84
9123 PRINTING SERVICES	161,159	195,218	311,977	169,678	(142,300)	-45.61
9150 ATTORNEY	275,025	229,448	276,695	251,899	(24,796)	-8.96
9170 PUBLIC SAFETY	<u>267,315</u>	<u>339,757</u>	<u>337,543</u>	<u>230,599</u>	<u>(106,944)</u>	<u>-31.68</u>
SUPERINTENDENT TOTAL	1,544,963	1,670,651	1,803,683	1,459,917	(343,766)	-19.06
9200 INSTRUCTIONAL SERVICES	315,276	358,614	327,874	358,234	30,360	9.26
9210 ELEMENTARY PROGRAMS	963,796	1,025,735	1,092,731	894,898	(197,834)	-18.10
9212 TITLE 1	0	0	0	0	0	0.00
9220 SPECIAL PROJECTS	0	0	422	0	(422)	-100.00
9230 SECONDARY PROGRAMS	815,795	835,707	860,145	747,162	(112,983)	-13.14
9240 ADULT EDUCATION	107,797	191,676	173,858	175,351	1,493	0.86
9250 ACCOUNTABILITY, TESTING & EVALUATION	139,288	183,878	182,563	192,645	10,082	5.52
9260 STUDENT SERVICES	208,281	244,979	396,198	139,319	(256,879)	-64.84
9270 APPLIED TECH. & VOC. ED.	273,163	282,888	304,614	278,092	(26,522)	-8.71
9280 ESE PROGRAM SUPPORT	288,002	271,607	312,244	346,322	34,078	10.91
9285 FDLRS	0	0	0	0	0	0.00
9290 ESE ADMINISTRATIVE SUPPORT	<u>86,957</u>	<u>111,468</u>	<u>128,843</u>	<u>111,774</u>	<u>(17,068)</u>	<u>-13.25</u>
INSTRUCTIONAL SERVICES TOTAL	3,198,355	3,506,551	3,779,492	3,243,796	(535,696)	-14.17
9300 FINANCIAL SERVICES	138,617	134,985	135,777	134,199	(1,578)	-1.16
9310 ACCOUNTING SERVICES	1,014,918	1,083,810	1,068,197	843,816	(224,381)	-21.01
9330 BUDGETING/COST ACCOUNTING	226,041	228,678	228,481	277,251	48,770	21.35
9340 TRANSPORTATION	4,221,397	4,276,604	4,773,812	4,106,956	(666,856)	-13.97
9341 NORTH AREA TRANSPORTATION	1,863,972	2,051,190	1,904,287	1,935,437	31,150	1.64
9342 SOUTH AREA TRANSPORTATION	2,527,775	2,414,754	2,538,428	2,294,261	(244,167)	-9.62
9343 CENTRAL AREA TRANSPORTATION	2,052,336	2,058,399	2,094,409	1,763,829	(330,580)	-15.78
9344 MIDSOUTH AREA TRANSPORTATION	1,773,459	1,860,181	1,775,843	1,757,581	(18,262)	-1.03
9350 INTERNAL AUDIT	211,007	199,537	209,307	178,028	(31,280)	-14.94

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
9370 RISK MANAGEMENT	112,723	116,920	112,723	101,953	(10,771)	-9.56
9380 WAREHOUSE SERVICES	1,082,862	979,770	1,116,620	851,034	(265,586)	-23.78
9830 FISCAL OVERHEAD	3,765,729	1,223,206	3,909,257	4,634,312	725,055	18.55
9850 SELF-INSURED RISK	<u>1,814,659</u>	<u>67,018</u>	<u>50,058</u>	<u>2,107,147</u>	<u>2,057,089</u>	<u>4,109.40</u>
BUSINESS & FISCAL TOTAL	20,805,496	16,695,053	19,917,199	20,985,803	1,068,603	5.37
9400 HUMAN RESOURCES SERVICES	1,071,756	1,151,907	1,234,694	972,363	(262,331)	-21.25
9420 LABOR RELATIONS	291,575	352,899	357,222	185,026	(172,197)	-48.20
9421 EMPLOYEE COMPENSATION & BENEFITS	0	0	0	159,033	159,033	0.00
9480 STAFF DEVELOPMENT	510,407	431,920	558,475	538,093	(20,382)	-3.65
9126 MANAGEMENT TRAINING INSTITUTE	<u>26,400</u>	<u>26,400</u>	<u>26,400</u>	<u>0</u>	<u>(26,400)</u>	<u>-100.00</u>
HUMAN RESOURCES TOTAL	1,900,139	1,963,126	2,176,791	1,854,515	(322,276)	-14.81
9500 FACILITIES SERVICES	161,563	193,647	165,204	200,136	34,932	21.14
9520 PROJECT DOCUMENTS & REPORTS	172,023	129,281	169,134	0	(169,134)	-100.00
9530 PLANNING, DESIGN & CONSTRUCTION	162,857	160,186	166,377	120,159	(46,218)	-27.78
9533 PROJECTS	336,573	86,770	135,452	236,573	101,121	74.65
9560 PLANT OPERATIONS	913,009	895,565	960,680	950,410	(10,270)	-1.07
9562 MAINTENANCE	5,288,774	6,883,637	5,767,672	5,699,830	(67,842)	-1.18
9580 SAFETY	<u>128,523</u>	<u>132,185</u>	<u>122,505</u>	<u>0</u>	<u>(122,505)</u>	<u>-100.00</u>
FACILITIES & SUPPORT SRVCS. TOTAL	7,163,321	8,481,270	7,487,023	7,207,108	(279,915)	-3.74
9720 MANAGEMENT INFO SERVICES	120,361	124,766	120,361	122,712	2,352	1.95
9721 DATA PROCESSING	<u>2,858,800</u>	<u>2,918,104</u>	<u>2,973,950</u>	<u>2,634,373</u>	<u>(339,577)</u>	<u>-11.42</u>
INFO SERVICES TOTAL	2,979,161	3,042,871	3,094,310	2,757,085	(337,226)	-10.90
7100 AREA II SUPT. OF SCHOOL OPERATIONS	652,747	636,216	664,962	643,441	(21,521)	-3.24
7200 AREA IV SUPT. OF SCHOOL OPERATIONS	386,658	412,274	448,576	391,903	(56,673)	-12.63
7300 AREA I SUPT. OF SCHOOL OPERATIONS	660,492	650,126	696,101	696,276	175	0.03

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
7400 AREA III SUPT. OF SCHOOL OPERATIONS	349,298	443,526	452,005	335,398	(116,607)	-25.80
AREA OFFICES TOTAL	2,049,195	2,142,143	2,261,644	2,067,018	(194,626)	-8.61
9820 COUNTYWIDE UTILITIES	2,362,776	0	243,911	2,130,238	1,886,327	773.37
9860 EDUCATIONAL SRVS. FACILITY	686,066	701,035	784,228	540,928	(243,300)	-31.02
9865 ESF - CENTRAL SERVICES	203,711	234,410	206,817	169,919	(36,898)	-17.84
9868 DISTRICT TELEPHONE	257,247	282,306	296,710	313,292	16,583	5.59
DISTRICT OFFICES TOTAL	3,509,799	1,217,750	1,531,666	3,154,378	1,622,711	105.94
NON-SCHOOL TOTAL	43,150,429	38,719,415	42,051,809	42,729,620	677,811	1.61
ALL SCHOOLS	238,414,066	267,447,335	261,077,458	257,567,920	(3,509,538)	-1.34
9810* INSTRUCTIONAL/OTHER	3,066,046	1,379	2,549,697	2,159,462	(390,235)	-15.31
9815* INSTRUCTIONAL/EX ED	3,084,684	26,806	3,051,118	3,564,288	513,170	16.82
6950* DISTRICT TRANSFER	9,870,945	0	10,949,233	4,225,420	(6,723,813)	-61.41
9810* FLEXIBLE CATEGORICALS	2,602,228	0	0	0	0	0.00
9810* K-8 SUMMER SCHOOL	0	0	36,243	828,900	792,657	2,187.08
9810* KINDERGARTEN CLASS SIZE CATEGORICAL	0	0	286,949	63,684	(223,265)	-77.81
9810* FIRST GRADE CLASS SIZE CATEGORICAL	0	0	479,851	0	(479,851)	-100.00
9810* INSTRUCTIONAL TECHNOLOGY CATEGORICAL	0	0	632,017	2,300,667	1,668,650	264.02
9810* PRE-K CATEGORICAL	0	0	17,613	222,698	205,085	1,164.39
9810* SCHOOL IMPROVEMENT CATEGORICAL	673,618	0	0	0	0	0.00
9810* REMEDIATION REDUCTION INCENTIVE CATEGORICAL	869,845	0	0	653,118	653,118	0.00
9810* FULL-SERVICE SCHOOLS	0	0	0	285,037	285,037	0.00
9810* WORKFORCE DEVELOPMENT CATEGORICAL	0	0	0	86,792	86,792	0.00
9810* CHARTER SCHOOLS	0	0	0	2,529,301	2,529,301	0.00
9810* RENT	130,000	0	(3,805)	145,000	148,805	-3,910.45
9810* COURSE FEES	200,000	0	61,635	206,000	144,365	234.23
9810* EMPLOYMENT RELATED FEES	160,000	0	204,502	190,000	(14,502)	-7.09
9810* MISCELLANEOUS LOCAL	200,000	0	(66,694)	260,000	326,694	-489.84
9810* NEW IMPROVEMENTS	1,087,952	0	0	0	0	0.00

**OPERATING FUND
EXPENDITURES BY COST CENTER**

COST CENTER	1997-98 ADOPTED BUDGET	1997-98 ACTUAL EXPENDITURES	1997-98 AMENDED BUDGET	1998-99 TENTATIVE BUDGET	1997-98 AMENDED VS. 1998-99 TENTATIVE	
					AMOUNT	%
9810* SCHOOL RESERVE	1,200,000	0	2,737,319	1,200,000	(1,537,319)	-56.16
9810* CHILDCARE	<u>470,000</u>	<u>0</u>	<u>(8,573)</u>	<u>726,500</u>	<u>735,073</u>	<u>-8,574.53</u>
SCHOOLS TOTAL	262,029,384	267,475,520	282,004,562	277,214,788	(4,789,774)	-1.70
9830 TRANSFER TO TRUST & AGENCY	<u>0</u>	<u>961,800</u>	<u>986,000</u>	<u>378,490</u>	<u>(607,510)</u>	<u>-61.61</u>
	0		986,000	378,490	(607,510)	-61.61
RESERVED FUND BALANCE:						
9830 ENDING CASH	50,000	0	50,000	50,000	0	0.00
0000 CONTINGENCIES	4,856,549	4,343,830	4,343,830	5,856,549	1,512,718	34.82
9810 LOSS OF FTE	0	0	0	1,200,000	1,200,000	0.00
XXXX ENCUMBRANCE/CARRY-FORWARD	<u>10,839,687</u>	<u>16,184,717</u>	<u>0</u>	<u>16,184,717</u>	<u>16,184,717</u>	<u>0.00</u>
	15,746,236	20,528,548	4,393,830	23,291,266	18,897,435	430.09
0000 UNRESERVED FUND BALANCE	4,787,403	2,712,718	0	3,969,250	3,969,250	0.00
DISTRICT TOTAL	325,713,453	329,436,201	329,436,201	347,583,414	18,147,213	5.51

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

MEMBERSHIP - K THROUGH 12

SCHOOL YEAR	MEMBERSHIP	ANNUAL GAIN/LOSS	CUMULATIVE GAIN/LOSS
1972-73	62,177		
1973-74	60,064	-2,113	-2,113
1974-75	57,234	-2,830	-4,943
1975-76	54,337	-2,897	-7,840
1976-77	52,656	-1,681	-9,521
1977-78	51,039	-1,617	-11,138
1978-79	49,731	-1,308	-12,446
1979-80	48,520	-1,211	-13,657
1980-81 *	46,743	-1,777	-15,434
1981-82 *	45,548	-1,195	-16,629
A 1982-83 *	44,386	-1,162	-17,791
C 1983-84 *	44,506	120	-17,671
T 1984-85 *	45,434	928	-16,743
U 1985-86 *	46,825	1,391	-15,352
A 1986-87 *	48,150	1,325	-14,027
L 1987-88 *	49,501	1,351	-12,676
1988-89 *	51,229	1,728	-10,948
1989-90 *	53,571	2,342	-8,606
1990-91 *	55,895	2,324	-6,282
1991-92 *	58,430	2,535	-3,747
1992-93 **	61,216	2,786	-961
1993-94 **	62,754	1,538	577
1994-95 **	64,731	1,977	2,554
1995-96 **	65,691	960	3,514
1996-97 **	66,823	1,132	4,646
1997-98 **	67,936	1,113	5,759
PROJECTED 1998-99 ***	69,133	1,197	6,956

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

- SOURCES:
1. MEMBERSHIP IS FROM THE SECOND ATTENDANCE REPORTING PERIOD (END OF OCTOBER) FOR 1972-73 THROUGH 1977-78.
 2. 1978-79 MEMBERSHIP IS FROM THE FALL STUDENT SURVEY WHICH WAS COMPLETED BY STUDENT SERVICES IN OCTOBER.
 3. 1979-80 MEMBERSHIP WAS FROM THE IMPACT AID SURVEY CONDUCTED IN OCTOBER.
 - * 4. FOR 1980-81 THROUGH 1991-92 MEMBERSHIP WAS FROM SUPER-INTENDENT'S REPORT OF STUDENT MEMBERSHIP OF NOVEMBER FOLLOWING THE OCTOBER FTE SURVEY PERIOD. STARTING WITH 1984-85, FIGURES INCLUDE THE EX. ED. CENTER FOR THE FIRST TIME. BEGINNING 1991-92, PRE-K EARLY INTERVENTION STUDENTS WERE INCLUDED IN THE TOTAL FOR THE FIRST TIME.
 - ** 5. 1992-93 THROUGH 1997-98 MEMBERSHIP WAS FROM SUPERINTENDENT'S REPORT OF STUDENT MEMBERSHIP FOR OCTOBER.
 - *** 6. 1998-99 PROJECTED MEMBERSHIP IS FROM DISTRICT PROJECTIONS PREPARED DECEMBER, 1997.

STUDENT MEMBERSHIP ANALYSIS

DISTRICT WIDE

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
AREA I	12,016	12,233	12,098	82
AREA II	9,184	9,346	9,459	275
AREA III	8,452	8,552	8,338	-114
AREA IV	7,763	7,826	7,779	16
TOTAL ELEMENTARY	37,415	37,957	37,674	259
AREA I	8,434	8,013	8,559	125
AREA II	7,317	6,919	7,814	497
AREA III	7,714	7,410	7,863	149
AREA IV	6,119	5,603	6,268	149
TOTAL SECONDARY	29,584	27,945	30,504	920
OTHER SCHOOLS	937	1,028	955	18
TOTAL OTHER	937	1,028	955	18
DISTRICT TOTAL	67,936	66,930	69,133	1,197

STUDENT MEMBERSHIP ANALYSIS

AREA I

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
ELEMENTARY				
COLUMBIA	1,028	1,089	870	-158
DISCOVERY	1,205	1,169	1,180	-25
GEMINI	710	714	704	-6
INDIALANTIC	733	790	792	59
JUPITER	1,157	1,162	830	-327
LOCKMAR	1,000	981	1,000	0
MCAULIFFE	1,073	1,104	977	-96
MEADOWLANE	949	977	916	-33
PALM BAY	820	831	890	70
PORT MALABAR	916	949	890	-26
RIVIERA	1,000	1,052	916	-84
TURNER	855	861	820	-35
UNIVERSITY PARK	570	554	563	-7
WESTSIDE	0	0	750	750
TOTAL - ELEMENTARY	12,016	12,233	12,098	82
SECONDARY				
BAYSIDE	0	0	997	997
CENTRAL	1,743	1,751	1,500	-243
MELBOURNE	1,590	1,423	1,645	55
PALM BAY	2,147	1,940	2,347	200
SOUTHWEST	1,891	1,867	1,316	-575
STONE	1,063	1,032	754	-309
TOTAL - SECONDARY	8,434	8,013	8,559	125
AREA TOTAL	20,450	20,246	20,657	207

STUDENT MEMBERSHIP ANALYSIS

AREA II

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
ELEMENTARY				
ALLEN	544	550	528	-16
CAPE VIEW	520	564	545	25
CROTON	563	575	570	7
DR. W. J. CREEL	1,130	1,119	1,100	-30
HARBOR CITY	658	626	612	-46
HOLLAND	589	618	620	31
LONGLEAF	0	0	859	859
OCEAN BREEZE	611	688	628	17
ROOSEVELT (K-6)	660	659	705	45
SABAL	699	690	640	-59
SEA PARK	551	509	510	-41
SHERWOOD	539	679	629	90
SUNTREE	1,562	1,487	951	-611
SURFSIDE	558	582	562	4
TOTAL - ELEMENTARY	9,184	9,346	9,459	275
SECONDARY				
COCOA BEACH	967	991	1,062	95
DELAURA	1,181	1,224	1,176	-5
EAU GALLIE	1,551	1,317	1,530	-21
HOOVER	773	771	768	-5
JOHNSON	1,488	1,337	1,324	-164
SATELLITE	1,357	1,279	1,368	11
WEST SHORE	0	0	586	586
TOTAL - SECONDARY	7,317	6,919	7,814	497
AREA TOTAL	16,501	16,265	17,273	772

STUDENT MEMBERSHIP ANALYSIS

AREA III

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
<u>ELEMENTARY</u>				
ANDERSEN	1,054	1,039	1,082	28
AUDUBON	603	597	560	-43
CAMBRIDGE	681	532	513	-168
CARROLL	662	727	750	88
ENDEAVOUR	596	754	647	51
FAIRGLEN	1,024	956	924	-100
GARDENDALE	704	676	688	-16
GOLFVIEW	670	655	670	0
MILA	600	587	589	-11
SATURN	889	991	910	21
TROPICAL	969	1,038	1,005	36
TOTAL - ELEMENTARY	8,452	8,552	8,338	-114
<u>SECONDARY</u>				
CLEARLAKE	685	878	918	233
COCOA	1,251	1,110	1,309	58
EDGEWOOD	698	686	694	-4
JEFFERSON	835	812	780	-55
KENNEDY	861	838	882	21
MCNAIR	719	594	599	-120
MERRITT ISLAND	1,221	1,124	1,245	24
ROCKLEDGE	1,444	1,368	1,436	-8
TOTAL - SECONDARY	7,714	7,410	7,863	149
AREA TOTAL	16,166	15,962	16,201	35

STUDENT MEMBERSHIP ANALYSIS

AREA IV

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
<u>ELEMENTARY</u>				
APOLLO	831	859	890	59
ATLANTIS	711	710	689	-22
CHALLENGER	719	695	660	-59
COQUINA	452	429	414	-38
ENTERPRISE	945	923	1,018	73
IMPERIAL ESTATES	618	618	627	9
MIMS	560	592	610	50
OAK PARK	1,012	1,024	1,012	0
CENTRAL PINE GROVE	25	31	24	-1
SOUTH PINE GROVE	33	50	36	3
PINEWOOD	500	542	506	6
RIVERVIEW	680	683	663	-17
SOUTH LAKE	677	670	630	-47
TOTAL - ELEMENTARY	7,763	7,826	7,779	16
<u>SECONDARY</u>				
ASTRONAUT	1,517	1,368	1,527	10
JACKSON	619	642	671	52
MADISON	823	771	827	4
SPACE COAST	1,000	936	1,127	127
TITUSVILLE	2,160	1,886	2,116	-44
TOTAL - SECONDARY	6,119	5,603	6,268	149
AREA TOTAL	13,882	13,429	14,047	165

STUDENT MEMBERSHIP ANALYSIS

OTHER CENTERS

SCHOOL	ACTUAL 10/97	ACTUAL YEAR END 05/98	PROJECTED 10/98	OCTOBER 1997 VS PROJECTION
BEHAVIORAL HEALTH SVS.	8	0		-8
BREVARD COUNTY JAIL	7	14	9	2
COGSWELL OFFSITE	40	58	44	4
CROSSWINDS	8	16	10	2
DETENTION CENTER	99	62	98	-1
DEVEREUX HOSPITAL	119	130	134	15
DRUG FREE LIVING CENTER	18	13	18	0
EARLY INTERVENTION	35	39	41	6
HALFWAY HOUSE	21	24	21	0
INFANTS AND TODDLERS	45	50	40	-5
MEADOWLANE OFFSITE	40	126	45	5
MEADOWLANE R.O.P.E.S.	125	101	125	0
NORMANDY-DEVEREUX	30	42	40	10
OUTWARD BOUND	20	0	11	-9
PRE-KINDERGARTEN	133	157	131	-2
SPACE COAST MARINE	25	31	26	1
STEVENSON R.O.P.E.S.	124	107	125	1
WHISPERING HILLS OFFSITE	40	58	37	-3
<hr style="border-top: 1px dashed black;"/>				
AREA TOTAL	937	1,028	955	18
<hr style="border-top: 1px dashed black;"/>				

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1993-94 THROUGH 1998-99 PROJECTED**

PROGRAM	1993-94 DOE	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 ESTIMATED	1998-99 PROJECTED
EDUCABLE MENTALLY HANDICAP'D	494.29	514.61	571.91	594.75	#	#
TRAINABLE MENTALLY HANDICAP'D	203.33	187.61	191.80	183.54	#	#
PHYSICALLY HANDICAPPED	120.67	139.09	132.56	102.57	#	#
PHYSICAL & OCCUP. THERAPY P/T	21.00	21.17	24.10	26.73	#	#
SPEECH/HEARING & LANG. P/T	266.58	266.63	222.20	209.67	#	#
SPEECH/HEARING & LANGUAGE	97.48	173.41	334.79	343.10	#	#
VISUALLY HANDICAPPED P/T	3.66	3.49	4.12	3.17	#	#
VISUALLY HANDICAPPED	6.19	8.84	7.33	3.98	#	#
EMOTIONALLY HANDICAPPED P/T	18.28	18.48	28.49	24.51	#	#
EMOTIONALLY HANDICAPPED	292.85	328.64	354.33	438.06	#	#
SPECIFIC LRNG. DISABILITY P/T	798.95	827.59	866.74	847.12	#	#
SPECIFIC LRNG. DISABILITY	1,470.86	1,485.12	1,518.49	1,409.00	#	#
GIFTED P/T	921.88	939.48	940.36	964.90	#	#
HOSPITAL/HOMEBOUND	13.95	23.48	26.62	28.04	#	#
PROFOUNDLY HANDICAPPED	280.03	281.07	313.48	316.33	#	#
SUPPORT LEVEL 1	#	#	#	#	9,311.90	9,109.88
SUPPORT LEVEL 2	#	#	#	#	4,220.48	4,128.91
SUPPORT LEVEL 3	#	#	#	#	1,092.37	1,068.67
SUPPORT LEVEL 4	#	#	#	#	516.38	505.18
SUPPORT LEVEL 5	#	#	#	#	215.00	210.34
TOTAL - EXCEPTIONAL	5,010.00	5,218.71	5,537.32	5,495.47	15,356.13	15,022.98
BUSINESS & OFFICE	529.25	517.62	556.53	612.67	#	#
DISTRIBUTIVE	179.50	130.14	155.54	95.18	#	#
DIVERSIFIED	265.38	203.97	234.30	289.12	#	#
HEALTH	75.90	102.38	85.66	103.25	#	#
PUBLIC SERVICE	1.33	-	7.84	12.42	#	#
HOME ECONOMICS	346.26	372.04	377.37	401.50	#	#
INDUSTRIAL	593.33	584.37	568.70	627.08	#	#
EXPLORATORY	785.09	812.58	854.17	847.36	#	#
TOTAL - VOCATIONAL	2,776.04	2,723.10	2,840.11	2,988.58	2,493.48	2,439.39

**UNWEIGHTED FTE
BY PROGRAM CATEGORY
1993-94 THROUGH 1998-99 PROJECTED**

PROGRAM	1993-94 DOE	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 ESTIMATED	1998-99 PROJECTED
ADULT BASIC	202.73	248.97	268.36	265.19	@	@
ADULT SECONDARY	682.94	717.15	821.20	781.57	@	@
ADULT HANDICAPPED	212.13	293.61	337.08	340.88	@	@
TOTAL - ADULT	1,097.80	1,259.73	1,426.64	1,387.64	-	-
BASIC K - 3	20,248.09	20,437.83	20,067.06	20,016.79	17,184.35	17,697.32
BASIC 4 - 8	21,003.68	21,626.30	21,583.44	21,972.83	18,382.22	19,061.62
BASIC 9 - 12	12,183.00	12,682.51	13,075.85	13,359.21	12,043.47	12,235.08
* STUDENTS AT RISK	1,617.33	1,708.13	1,962.04	1,936.96	2,065.24	2,020.44
TOTAL BASIC	55,052.10	56,454.77	56,688.39	57,285.79	49,675.28	51,014.46
GRAND TOTAL	63,935.94	65,656.31	66,492.46	67,157.48	67,524.89	68,476.83

*THIS CATEGORY CONTAINS THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS:

DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES)

GRADES 9-12 EDUCATIONAL ALTERNATIVES

INTENSIVE ENGLISH - ESOL GRADES K-12

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE NEW ESE FUNDING MATRIX

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

SOURCE: 1997-98 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 1998

1998-99 COLUMN FROM APPROVED ESTIMATING CONFERENCE MARCH, 1998

**WEIGHTED FTE
BY PROGRAM CATEGORY
1993-94 THROUGH 1998-99 PROJECTED**

PROGRAM	1998-99	1993-94	1994-95	1995-96	1996-97	1997-98	1997-98
	WEIGHTS	DOE	DOE	DOE	DOE	ESTIMATED	PROJECTED
EDUCABLE MENTALLY HANDICAP'D	0.000	1,094.36	1,145.52	1,255.34	1,177.01	#	#
TRAINABLE MENTALLY HANDICAP'D	0.000	589.45	550.45	570.99	570.99	#	#
PHYSICALLY HANDICAPPED	0.000	410.04	456.91	435.46	319.10	#	#
PHYSICAL & OCCUP. THERAPY P/T	0.000	223.94	248.94	312.60	339.20	#	#
SPEECH/HEARING & LANG. P/T	0.000	1,437.40	1,416.34	1,180.55	1,118.17	#	#
SPEECH/HEARING & LANGUAGE	0.000	305.11	538.09	1,001.69	952.79	#	#
VISUALLY HANDICAPPED P/T	0.000	57.73	56.43	68.75	54.11	#	#
VISUALLY HANDICAPPED	0.000	26.67	40.29	34.16	21.23	#	#
EMOTIONALLY HANDICAPPED P/T	0.000	70.40	71.31	110.48	105.07	#	#
EMOTIONALLY HANDICAPPED	0.000	822.03	900.47	974.76	1,216.49	#	#
SPECIFIC LRNG. DISABILITY P/T	0.000	2,249.84	2,289.11	2,400.00	2,352.45	#	#
SPECIFIC LRNG. DISABILITY	0.000	2,938.78	2,879.65	2,915.50	2,788.41	#	#
GIFTED P/T	0.000	1,697.18	1,676.97	1,642.81	1,649.98	#	#
HOSPITAL/HOMEBOUND	0.000	168.99	295.99	333.34	355.83	#	#
PROFOUNDLY HANDICAPPED	0.000	1,228.21	1,234.18	1,365.83	1,356.11	#	#
SUPPORT LEVEL 1	1.341	#	#	#	#	12,487.26	12,216.35
SUPPORT LEVEL 2	2.072	#	#	#	#	8,744.83	8,555.10
SUPPORT LEVEL 3	3.287	#	#	#	#	3,590.62	3,512.39
SUPPORT LEVEL 4	4.101	#	#	#	#	2,117.67	2,071.74
SUPPORT LEVEL 5	6.860	#	#	#	#	1,474.90	1,442.93
TOTAL - EXCEPTIONAL		13,320.13	13,800.65	14,602.26	14,376.94	28,415.28	27,798.52
BUSINESS & OFFICE	1.240	653.62	647.03	697.89	764.61	#	#
DISTRIBUTIVE	1.240	201.76	148.36	182.92	111.74	#	#
DIVERSIFIED	1.240	319.52	251.09	290.77	356.20	#	#
HEALTH	1.240	109.22	137.70	115.38	137.63	#	#
PUBLIC SERVICE	1.240	1.29	-	8.44	13.90	#	#
HOME ECONOMICS	1.240	431.79	466.54	480.01	512.72	#	#
INDUSTRIAL	1.240	1,032.39	1,027.32	1,003.19	1,093.00	#	#
EXPLORATORY	1.240	971.94	992.97	1,037.82	1,015.14	#	#
TOTAL - VOCATIONAL		3,721.53	3,671.01	3,816.42	4,004.94	3,171.71	3,024.84

**WEIGHTED FTE
BY PROGRAM CATEGORY
1993-94 THROUGH 1998-99 PROJECTED**

PROGRAM	1998-99 WEIGHTS	1993-94 DOE	1994-95 DOE	1995-96 DOE	1996-97 DOE	1997-98 ESTIMATED	1997-98 PROJECTED
ADULT SECONDARY	0.000	517.67	562.96	700.48	626.82	@	@
ADULT HANDICAPPED	0.000	241.83	273.94	335.06	327.93	@	@
TOTAL - ADULT		905.67	1,015.66	1,241.10	1,167.43	-	-
BASIC K - 3	1.057	20,817.31	21,318.99	21,276.60	21,415.95	18,112.30	18,706.07
BASIC 4 - 8	1.000	21,272.86	22,062.77	22,196.04	22,630.57	18,382.22	19,061.62
BASIC 9 - 12	1.138	15,081.04	15,530.64	15,886.98	16,139.87	14,078.82	13,923.52
* STUDENTS AT RISK	1.399	2,603.06	2,756.52	2,854.98	2,783.41	2,797.64	2,658.66
TOTAL BASIC		59,774.27	61,668.92	62,214.60	62,969.80	53,370.98	54,349.87
** GRAND TOTAL		77,160.55	80,247.97	82,066.86	82,736.55	83,306.67	85,366.51

* THIS CATEGORY CONTAINS THREE SEPARATE PROGRAMS WITH DIFFERENT WEIGHTS:

DROPOUT PREVENTION (EXCLUDING 9-12 EDUCATIONAL ALTERNATIVES): 1.399

GRADES 9-12 EDUCATIONAL ALTERNATIVES: 1.138

INTENSIVE ENGLISH - ESOL GRADES K-12: 1.201

THIS CHANGE IN REPORTING FTE IS THE RESULT OF THE NEW ESE FUNDING MATRIX

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

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

SOURCE: 1997-98 COLUMN FROM DOE FOURTH CALCULATION, DATED APRIL, 1998

1998-99 COLUMN FROM APPROVED ESTIMATING CONFERENCE MARCH, 1998

SPECIAL REVENUE FUND BUDGET

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

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

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

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

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1998-99
PROJECTED REVENUE

NO.	DESCRIPTION	1997-98 ACTUAL REVENUE	1998-99 PROJECTED REVENUE	DIFFERENCE
<u>FEDERAL DIRECT SOURCES</u>				
3191	ROTC	471,580	475,000	3,420
3190	OTHER FEDERAL DIRECT	<u>971,433</u>	<u>952,000</u>	<u>-19,433</u>
	TOTAL FEDERAL DIRECT	<u>1,443,013</u>	<u>1,427,000</u>	<u>-16,013</u>
<u>FEDERAL THROUGH STATE SOURCES</u>				
3201	VOCATIONAL EDUCATION	376,388	443,672	67,284
3230	EDUCATION FOR THE HANDICAPPED	5,020,353	6,757,874	1,737,521
3241	TITLE I	6,901,996	6,209,700	-692,296
3270	TITLE VI	363,115	405,000	41,885
3290	TITLE II	257,048	225,000	-32,048
3290	DRUG FREE SCHOOLS	328,785	362,148	33,363
3290	CHARTER SCHOOLS	109,981	150,000	40,019
3290	OTHER	<u>667,792</u>	<u>550,000</u>	<u>-117,792</u>
	TOTAL FEDERAL THROUGH STATE	<u>14,025,458</u>	<u>15,103,394</u>	<u>1,077,936</u>
<u>STATE AND OTHER SOURCES</u>				
3335	DIAGNOSTIC & RESOURCE	114,159	80,495	-33,664
3339	OTHER STATE	0	35,000	35,000
3490	OTHER MISCELLANEOUS	<u>0</u>	<u>115,000</u>	<u>115,000</u>
	TOTAL STATE AND OTHER SOURCES	<u>114,159</u>	<u>230,495</u>	<u>116,336</u>
	TOTAL SPECIAL REVENUE - OTHER	<u>15,582,630</u>	<u>16,760,889</u>	<u>1,178,259</u>
<u>FOOD SERVICES</u>				
	REVENUE	17,215,179	17,747,174	531,995
	FUND BALANCE, JULY 1			
	RESERVED FOR ENCUMBRANCES	100,000	1,009,717	909,717
	UNRESERVED	<u>2,829,057</u>	<u>3,384,448</u>	<u>555,391</u>
	TOTAL FUND BALANCE	<u>2,929,057</u>	<u>4,394,165</u>	<u>1,465,108</u>
	TOTAL FOOD SERVICE	<u>20,144,236</u>	<u>22,141,339</u>	<u>1,997,103</u>
	GRAND TOTAL	<u><u>35,726,866</u></u>	<u><u>38,902,228</u></u>	<u><u>3,175,362</u></u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1998-99
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1997-98 ACTUAL EXPENDITURES	1998-99 TENTATIVE BUDGET	DIFFERENCE
121	TEACHER SALARY	5,940,845	6,551,252	610,407
111	ADMINISTRATIVE SALARY	547,953	541,283	-6,670
123	SUPPLEMENTS	171,402	171,250	-152
161	HOURLY SALARY	1,289,771	1,456,205	166,434
141	SUBSTITUTE SALARY	101,540	104,100	2,560
191	TEMPORARY SALARY	37,194	36,320	-874
	SALARIES TOTAL	8,088,705	8,860,410	771,705
210	RETIREMENT	1,381,894	1,668,106	286,212
220	FICA	614,787	642,041	27,254
231	LIFE INSURANCE	14,383	16,255	1,872
232	HOSPITALIZATION	360,929	305,000	-55,929
236	OPTION 3	54,752	75,650	20,898
237	VISION	12,661	14,000	1,339
241	WORKER'S COMPENSATION	66,262	125,000	58,738
	FRINGE TOTAL	2,505,668	2,846,052	340,384
312	PROFESSIONAL/TECHNICAL	794,845	685,000	-109,845
331	TRAVEL - IN COUNTY	103,564	102,000	-1,564
332	TRAVEL - OUT OF COUNTY	384,714	363,250	-21,464
352	REPAIR - MAINTENANCE	3,837	3,000	-837
360	RENTALS	7,643	28,500	20,857
372	TELEPHONE	7,202	6,500	-702
373	POSTAGE	1,391	1,350	-41
374	TELEPHONE EQUIPMENT	2,298	2,650	352
391	PRINTING	79,364	66,500	-12,864
393	DRY CLEANING	294	500	206
	PURCHASED SERVICES TOTAL	1,385,152	1,259,250	-125,902
511	SUPPLIES	973,220	947,422	-25,798
521	TEXTBOOKS	88,344	103,500	15,156
530	PERIODICALS	856	3,500	2,644
544	GAS/OIL	0	500	500
550	REPAIR PARTS	0	500	500

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1998-99
EXPENDITURES BY OBJECT

NO.	DESCRIPTION	1997-98 ACTUAL EXPENDITURES	1998-99 TENTATIVE BUDGET	DIFFERENCE
	SUPPLIES/MATERIALS TOTAL	<u>1,062,420</u>	<u>1,055,422</u>	<u>-6,998</u>
610	LIBRARY BOOKS	45,045	26,800	-18,245
620	AV MATERIALS	98,162	100,000	1,838
641	FURN/FIXT/EQUIP	371,926	395,000	23,074
643	COMPUTER HARDWARE	1,095,205	1,183,210	88,005
671	IMPROVEMENTS	1,395	0	-1,395
690	COMPUTER SOFTWARE	<u>486,738</u>	<u>388,000</u>	<u>-98,738</u>
	CAPITAL OUTLAY TOTAL	<u>2,098,471</u>	<u>2,093,010</u>	<u>-5,461</u>
710	REDEMPTION OF PRINCIPAL	20,656	19,800	-856
720	INTEREST	2,596	2,490	-106
737	DUES/FEES	34,379	37,485	3,106
794	FIELD TRIPS	40,056	31,970	-8,086
799	INDIRECT COST	244,527	305,000	60,473
980	PAYMENTS TO CHARTER SCHOOLS	<u>100,000</u>	<u>250,000</u>	<u>150,000</u>
	OTHER EXPENDITURES TOTAL	<u>442,214</u>	<u>646,745</u>	<u>204,531</u>
	TOTAL EXPENDITURES	<u><u>15,582,630</u></u>	<u><u>16,760,889</u></u>	<u><u>1,178,259</u></u>

SPECIAL REVENUE FUND BUDGET
Fiscal Year 1998-99
EXPENDITURES BY FUNCTION

NO.	DESCRIPTION	1997-98 ACTUAL EXPENDITURES	1998-99 TENTATIVE BUDGET	DIFFERENCE
5100	BASIC K-12	6,095,574	6,202,000	106,426
5200	EXCEPTIONAL EDUCATION	811,168	1,370,118	558,950
5300	VOCATIONAL EDUCATION	459,636	500,000	40,364
5400	ADULT EDUCATION	39,653	28,441	-11,212
5500	NON - FEFP	321,995	289,344	-32,651
	INSTRUCTIONAL TOTAL	7,728,026	8,389,903	661,877
6110	ATTENDANCE/SOCIAL WORK	5,493	5,900	407
6120	GUIDANCE	113,927	114,345	418
6130	HEALTH	382,900	383,000	100
6140	PSYCHOLOGICAL SERVICES	504,755	522,164	17,409
6200	INSTRUCTIONAL MEDIA	77,620	77,900	280
6300	INSTRUCTIONAL CURRICULUM	4,289,679	4,423,320	133,641
6400	INSTRUCTIONAL STAFF TRAINING	1,708,933	1,864,880	155,947
	INSTRUCTIONAL SUPPORT TOTAL	7,083,307	7,391,509	308,202
7200	GENERAL ADMINISTRATION	244,527	332,500	87,973
7300	SCHOOL ADMINISTRATION	59,419	84,285	24,866
7400	FACILITIES / ACQUISITION	2,996	0	-2,996
7500	FISCAL SERVICES	6,577	0	-6,577
7710	RESEARCH DEVELOPMENT	16,412	0	-16,412
7800	TRANSPORTATION	68,304	61,182	-7,122
7900	UTILITY/CUSTODIAL	7,985	7,150	-835
9100	COMMUNITY SERVICES	241,825	244,360	2,535
9200	DEBT SERVICE	23,252	0	-23,252
9700	TRANSFER TO CHARTER SCHOOLS	100,000	250,000	150,000
	GENERAL SUPPORT TOTAL	771,297	979,477	208,180
	TOTAL EXPENDITURES	15,582,630	16,760,889	1,178,259

Food Service Budget

Fiscal year 1998-99
PROJECTED REVENUE

Object	Description	1997-1998 Actual Revenue	1998-1999 Projected Revenue	Difference
	Federal through State Sources			
3260	Other Federal (96/97 SNB)	\$ 119,174	\$ 130,000	\$ 10,826
3261	Federal lunch reimbursement	5,629,982	5,863,851	233,869
3262	Federal breakfast reimbursement	855,304	901,090	45,786
3265	Federal commodity	938,095	962,026	23,931
3266	Cash in lieu of commodity	-	-	-
3267	Summer feeding program	92,223	-	(92,223)
	Total federal through state	\$ 7,634,778	\$ 7,856,967	\$ 222,189
	State and other sources			
3337	School Breakfast Supplement	\$ 147,115	\$ 137,901	
3338	State Supplement Lunch	180,619	179,974	\$ (645)
3429	Purchase Discounts	16	-	
3436	Interest	26,981	26,981	-
3451	Food sales type A	3,516,228	3,646,915	130,687
3452	Pupil breakfast	101,272	105,157	3,885
3453	Food sales adult	510,292	386,402	(123,890)
3454	Student a la carte	4,867,402	5,159,203	291,801
3455	Food sales adult a la carte	162,858	170,358	7,500
3456	Other food sales	5,203	11,428	6,225
3457	Other YMCA day care	18,250	18,250	-
3458	Other commissions	29,117	29,117	-
3490	Miscellaneous local sources	15,048	18,521	3,473
	Total State and Other	\$ 9,580,401	\$ 9,890,207	\$ 309,806
	Total Revenue	\$ 17,215,179	\$ 17,747,174	\$ 531,995
	Fund Balance, July 1			
	Reserve for Encumbrances	\$ 100,000	\$ 1,009,717	\$ 909,717
	Unreserved	2,829,057	3,384,448	555,391
	Total Fund Balance	\$ 2,929,057	\$ 4,394,165	\$ 1,465,108
	GRAND TOTAL	\$ 20,144,236	\$ 22,141,339	\$ 1,997,103

Food Service Budget

Fiscal year 1998-99

EXPENDITURES BY OBJECT

Object	Description	1997-1998 Actual Expenditures	1998-1999 Tentative Budget	Difference
111	Administrative Salary	\$ 121,668	\$ 126,874	\$ 5,206
141	Substitute Salary	29,037	38,500	9,463
161	Hourly Salary	5,116,948	5,537,884	420,936
181	E-A-P Salary	59,843	62,834	2,991
191	Temporary Salary	3,211	57,000	53,789
	Salaries Total	<u>5,330,706</u>	<u>5,823,092</u>	<u>492,386</u>
210	Retirement	\$ 904,708	\$ 1,048,319	\$ 143,611
220	FICA	396,858	438,161	41,303
231	Life Insurance	9,612	9,548	(64)
232	Hospitalization	526,907	553,251	26,344
236	Option 3	76,281	386	(75,895)
237	Vision	17,936	14,695	(3,241)
241	Worker's Compensation I	3,037	1,400	(1,637)
243	Worker's Compensation III	4,350	-	(4,350)
244	Worker's Compensation IV	315,860	341,778	25,918
	Fringe Total	<u>\$ 2,255,549</u>	<u>\$ 2,407,538</u>	<u>\$ 151,989</u>
312	Professional & Technical	\$ 414,562	\$ 522,500	\$ 107,938
331	Travel - In County	37,687	26,967	(10,720)
332	Travel - Out of County	8,369	16,575	8,206
352	Repair - Maintenance	28,830	25,000	(3,830)
360	Rentals	519	150	(369)
374	Phone Equip. N. Re.	197	300	103
386	Recycling Charge	1,197	126,000	124,803
391	Printing	849	842	(7)
392	Contracted Services	229,858	211,291	(18,567)
	Purchased Services Total	<u>\$ 722,068</u>	<u>\$ 929,625</u>	<u>\$ 207,557</u>

Food Service Budget

Fiscal year 1998-99

EXPENDITURES BY OBJECT

Object	Description	1997-1998 Actual Expenditures	1998-1999 Tentative Budget	Difference
511	Supplies	\$ 677,779	\$ 772,501	\$ 94,722
571	Food	4,758,400	5,489,359	730,959
591	Wares Replacement	19,873	52,853	32,980
592	Commodity Usage	746,338	962,025	215,687
	Supplies/Materials Total	<u>\$ 6,202,390</u>	<u>\$ 7,276,738</u>	<u>\$ 1,074,348</u>
622	A/V Materials < \$500	\$ 90	\$ -	\$ (90)
641	Furn/Fixt/Equip > \$500	397,936	750,460	352,524
642	Furn/Fixt/Equip < \$500	52,581	140,000	87,419
643	Computer Hardware > \$500	279,860	25,000	(254,860)
644	Computer Hardware < \$500	27,901	5,000	(22,901)
691	Computer Software > \$500	148,544	10,000	(138,544)
692	Computer Software < \$500	25,676	5,000	(20,676)
	Capital Outlay Total	<u>\$ 932,587</u>	<u>\$ 935,460</u>	<u>\$ 2,873</u>
737	Dues/Fees	\$ 1,441	\$ 3,350	\$ 1,909
739	Bank Charges	2,477	234	(2,243)
795	Miscellaneous Charges	2,460	1,741	(719)
799	Federal Indirect Cost	300,393	404,476	104,083
	Other Expenditures Total	<u>\$ 306,771</u>	<u>\$ 409,801</u>	<u>\$ 103,030</u>
	Total Expenditures	<u>\$15,750,071</u>	<u>\$ 17,782,254</u>	<u>\$ 2,032,183</u>
	Fund Balance, June 30	<u>4,394,165</u>	<u>4,359,085</u>	<u>35,080</u>
	GRAND TOTAL	\$20,144,236	\$ 22,141,339	\$ 1,997,103

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 reserve requirements are administered by the State Board of Administration.

Special Act Certificates of Indebtedness - Series 1990 Advance Refunding

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

Certificates of Participation

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

Capital Lease Obligations

The District secured financing for performance contracting initiatives at various schools through a capital lease arrangement. Principal and interest are payable from a portion of the Capital Projects Fund ad valorem tax levy.

DEBT SERVICE FUND BUDGET

REVENUES

1998 - 99 BUDGET

	<u>SBE BONDS</u>	<u>SPECIAL ACT CERTIFICATES</u>	<u>C.O.P.</u>	<u>CAPITAL LEASE OBLIGATION</u>	<u>TOTAL</u>	<u>1997 - 98 REVENUE</u>
STATE SOURCES						
CO & DS Withheld for SBE Bonds	1,981,083				1,981,083	1,620,486
Racing Commission Funds		223,250			223,250	223,250
LOCAL SOURCES						
Investment Revenue		50,000	200,000		250,000	267,859
OTHER FINANCING SOURCES						
Transfers from Capital Projects Funds			10,659,095	831,383	11,490,478	11,537,563
Sale of Bonds						2,005
TOTAL ESTIMATED REVENUES AND OTHER FINANCING SOURCES	1,981,083	273,250	10,859,095	831,383	13,944,811	13,651,163
FUND BALANCES, JULY 1						
Reserved for Debt Service	612,353		3,503,430	10,119	4,125,902	4,091,121
Unreserved Fund Balance		1,361,320			1,361,320	1,273,984
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	<u>2,593,436</u>	<u>1,634,570</u>	<u>14,362,525</u>	<u>841,502</u>	<u>19,432,033</u>	<u>19,016,268</u>

DEBT SERVICE FUND BUDGET

EXPENDITURES

1998 - 99 BUDGET

	<u>SBE BONDS</u>	<u>SPECIAL ACT CERTIFICATES</u>	<u>C.O.P.</u>	<u>CAPITAL LEASE OBLIGATION</u>	<u>TOTAL</u>	<u>1997 - 98 EXPENDITURES</u>
DEBT SERVICE						
Redemption of Principal	795,000	65,000	3,525,000	511,253	4,896,253	4,479,224
Interest	1,206,624	135,199	7,284,095	320,130	8,946,048	9,012,839
Fees	-	2,500	50,000	-	52,500	36,983
TOTAL EXPENDITURES	2,001,624	202,699	10,859,095	831,383	13,894,801	13,529,046
FUND BALANCES, JUNE 30						
Reserved for Debt Service			3,503,430	10,119	3,513,549	4,125,902
Unreserved Fund Balance	591,812	1,431,871			2,023,683	1,361,320
TOTAL EXPENDITURES, OTHER FINANCING USES AND FUND BALANCES	<u>2,593,436</u>	<u>1,634,570</u>	<u>14,362,525</u>	<u>841,502</u>	<u>19,432,033</u>	<u>19,016,268</u>

DEBT SERVICE FUND
ANNUAL DEBT PAYMENTS

Annual requirements to amortize bonded debt and certificates of participations (principal and interest)					
FISCAL YEAR ENDING JUNE 30	STATE SCHOOL BONDS	SPECIAL ACT CERT. OF INDEBT.	CERTIFICATES OF PARTICIPATION	CAPITAL LEASE OBLIGATION	TOTAL
1999	1,978,496	200,199	10,809,095	831,383	13,819,173
2000	2,018,625	195,844	10,809,085	831,383	13,854,937
2001	2,023,795	196,252	10,811,905	831,383	13,863,335
2002	2,023,938	196,249	10,810,910	831,383	13,862,480
2003	2,028,097	195,842	10,809,350	831,383	13,864,672
Later Years	25,541,987	2,337,379	181,402,670	2,979,123	212,261,159
Total	35,614,938	3,321,765	235,453,015	7,136,038	281,525,756

DEBT SERVICE FUND

LONG-TERM DEBT

Bonds and certificates payable at June 30, 1998			
Issue Type	Maturity	Interest Rate	Amount Outstanding
State School Bonds:			
Series 1994-A	2014	4.00 - 5.75	2,355,000
Series 1995-A	2015	5.00 - 5.90	16,385,000
Series 1998-A	2018	4.00 - 5.25	3,600,000
Special Act Certificates of Indebtedness:			
Series 1990	2015	6.55 - 7.25	1,920,000
Certificates of Participation			
Series 1992A	2002	5.30 - 5.90	14,585,000
Series 1996A	2012	4.20 - 5.40	55,775,000
Series 1996B	2021	5.50	64,980,000
Other Long Term Debt			
Obligations Under Capital Lease	2007	5.94	5,621,763
Total Long Term Liability			165,221,763

CAPITAL PROJECTS FUND BUDGET

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

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

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

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

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

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Revenues

REVENUES	1997-98 ACTUAL REVENUE	1998-99 PROJECTED REVENUE	DIFFERENCE
STATE SOURCES			
PECO - CONSTRUCTION	4,501,459	2,423,928	-2,077,531
PECO - MAINTENANCE	2,961,192	2,982,011	20,819
CLASSROOMS FIRST PROGRAM	43,146,937	0	-43,146,937
SCHOOL INFRASTRUCTURE THRIFT PROGRAM (SIT)	1,948,524	0	-1,948,524
CO & DS DISTRIBUTED TO DISTRICT	721,045	750,000	28,955
OTHER STATE	154,716	130,000	-24,716
INTEREST - CO & DS	58,758	58,500	-258
TOTAL STATE	53,492,631	6,344,439	-47,148,192
LOCAL SOURCES			
SCHOOL CAPITAL OUTLAY TAX	28,370,978	28,629,341	258,363
INTEREST ON INVESTMENTS	4,563,151	500,000	-4,063,151
SALE OF PROPERTY	164,490	200,000	35,510
MISCELLANEOUS LOCAL	271,301	0	-271,301
TOTAL LOCAL	33,369,920	29,329,341	-4,040,579
OTHER FINANCING SOURCES			
PROCEEDS FROM ISSUANCE OF RANS	16,000,000	12,000,000	-4,000,000
PROCEEDS FROM PERFORMANCE CONTRACTING	0	0	0
STATE BOARD OF EDUCATION BOND ISSUE	3,577,840	0	-3,577,840
TRANSFER FROM DEBT SERVICE	0	0	0
TOTAL OTHER FINANCING SOURCES	19,577,840	12,000,000	-7,577,840
TOTAL REVENUE AND OTHER FINANCING SOURCES	106,440,391	47,673,780	-58,766,611
FUND BALANCE - JULY 1			
RESERVED FOR ENCUMBRANCES	29,676,386	21,048,666	-8,627,720
RESERVED FOR CAPITAL PROJECTS	32,932,812	66,557,021	33,624,209
RESERVED / UNDESIGNATED	4,793,373	2,891,684	-1,901,689
UNRESERVED / UNDESIGNATED	3,728,028	1,734,483	-1,993,545
TOTAL FUND BALANCE - JULY 1	71,130,599	92,231,854	21,101,255
GRAND TOTAL	177,570,990	139,905,634	-37,665,356

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Expenditures

	ACTUAL FUND BALANCE JULY 1, 1998	1998-99 APPROPRIATIONS	1998-88 TENTATIVE BUDGET	1998-99 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 1999
RESERVED FOR:					
3 HIGH SCHOOL AUDITORIUMS	15,615	0	15,615	15,615	0
CARROLL ELEMENTARY - RENOVATION	0	0	0	0	0
CENTRAL JR. HIGH - REPLACEMENT SCHOOL	51,830	0	51,830	51,830	0
COCOA HIGH RENOVATION	0	0	0	0	0
IAQ - FAIRGLEN, HOLLAND, GEMINI, PALM BAY	7,500	0	7,500	7,500	0
MELBOURNE HIGH - ADDITION/RENOVATION	199,119	0	199,119	199,119	0
SPACE COAST MIDDLE SCHOOL	11,355	0	11,355	11,355	0
TITUSVILLE HIGH - ADDITION/RENOVATION	0	0	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS	20,674	250,000	270,674	270,674	0
EQUIPMENT - DISTRICTWIDE	120,414	750,000	870,414	870,414	0
HVAC PROJECTS	828,406	1,350,000	2,178,406	2,178,406	0
MAJOR MAINTENANCE	117,765	1,200,000	1,317,765	1,110,250	207,515
PAVING - VARIOUS	10,440	400,000	410,440	410,440	0
PORTABLE LEASE	46,787	900,000	946,787	946,787	0
REMODEL/RENOVATE - VARIOUS	519,740	2,310,000	2,829,740	2,829,740	0
RETRO-FIT FOR TECHNOLOGY	0	0	0	0	0
ROOFING - VARIOUS	2,073,115	558,500	2,631,615	2,573,115	58,500
SAFETY TO LIFE - VARIOUS	118,220	298,201	416,421	416,421	0
SCHOOL BUS REPLACEMENT	5,232	2,000,000	2,005,232	2,005,232	0
SCHOOL HEALTH CLINICS - VARIOUS	0	0	0	0	0
SCIENCE & TECHNOLOGY EDUCATION LABS	0	0	0	0	0
SITE PURCHASE	0	0	0	0	0
ROCKLEDGE HIGH SCHOOL RENOVATION	98,981	0	98,981	98,981	0
PORTABLE/ RELOCATION	101,455	200,000	301,455	301,455	0
PORTABLE/RENOVATION & REPAIR	18,786	100,000	118,786	118,786	0
EAU GALLIE MINOR	0	0	0	0	0
PALM BAY HIGH FIRE ALARM SYSTEM	0	0	0	0	0
HEALTH & SAFETY	1,056,483	2,704,791	3,761,274	3,661,274	100,000
CUSTODIAL EQUIPMENT	222,175	250,000	472,175	395,000	77,175
JOHNSON JR HIGH REROOF	80,236	0	80,236	80,236	0
ROCKLEDGE HIGH STRUCTURAL	0	0	0	0	0
CLEARLAKE MIDDLE	26,847	0	26,847	26,847	0
SHERWOOD RENOVATION	0	0	0	0	0
JEFFERSON JR HIGH ROOFING	2,292	0	2,292	2,292	0
HOOVER JR HIGH ROOFING	0	0	0	0	0
SATURN ELEMENTARY ROOFING	0	0	0	0	0
APOLLO ELEMENTARY ROOFING	0	0	0	0	0
ALLEN ELEMENTARY ROOFING	0	0	0	0	0
PALM BAY HIGH ROOFING	405	0	405	405	0
ROCKLEDGE HIGH FIRE	29,196	0	29,196	29,196	0
FAST TEAMS	177,903	500,000	677,903	467,195	210,708
BAYSIDE HIGH SCHOOL	7,038,813	0	7,038,813	6,834,583	204,230
WESTSIDE ELEMENTARY	3,015,862	0	3,015,862	2,653,862	362,000
NEW SHERWOOD ELEMENTARY	38,745	0	38,745	38,745	0
MELBOURNE HIGH-ADDITION PHASE 2	10,351	0	10,351	10,351	0
TITUSVILLE HIGH ADDITION PHASE 2	27,778	0	27,778	27,778	0
PINE WOOD ELEMENTARY ADDITION	23,799	0	23,799	23,799	0
MECHANICAL UPGRADES	0	0	0	0	0
MAINTENANCE PROJECTS	0	2,683,810	2,683,810	2,683,810	0
SITE IMPROVEMENTS /PALM BAY SCHOOLS	0	0	0	0	0
SCHOOL/COMMUNITY PROJECTS	445,600	0	445,600	445,600	0

CAPITAL PROJECTS FUND BUDGET

Fiscal Year 1998-99

Expenditures

	ACTUAL FUND BALANCE JULY 1, 1998	1998-99 APPROPRIATIONS	1998-99 TENTATIVE BUDGET	1998-99 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 1999
MCNAIR HVAC / ROOF REPLACEMENT	0	0	0	0	0
STONE JR HIGH ROOF REPLACEMENT	917,852	0	917,852	917,852	0
LONGLEAF ELEMENTARY	1,780,826	0	1,780,826	1,780,826	0
CAP SHEETS - 3 SCHOOLS	5,846	0	5,846	5,846	0
STEVENSON - ROOF REPLACEMENT	0	0	0	0	0
SCHOOL BASED EQUIPMENT REPLACEMENT	12,703	0	12,703	12,703	0
DATA TERMINAL REPLACEMENT	13,740	0	13,740	13,740	0
SCHOOL / PORTABLE FURNITURE REPLACEMENT	263,977	0	263,977	263,977	0
DISASTER RECOVERY (ERIN)	650	0	650	650	0
ALTERNATIVE SCHOOLS IMPROVEMENT	0	0	0	0	0
ATHLETIC FACILITIES ENHANCEMENTS	0	100,000	100,000	100,000	0
HURRICANE ERIN IMPROVEMENTS	0	0	0	0	0
PINEWOOD INTERIOR UPGRADES	0	0	0	0	0
SATELLITE HIGH DRAINAGE IMPROVEMENTS	0	0	0	0	0
WESTSHORE RENOVATION	2,707,093	100,000	2,807,093	2,507,093	300,000
VOCATIONAL EDUCATION LAB EQUIPMENT	156,346	950,000	1,106,346	1,081,346	25,000
MERRITT ISLAND HIGH RE-ROOF	1,986,563	0	1,986,563	1,986,563	0
EAU GALLIE HIGH RE-ROOF	5,318,985	0	5,318,985	3,191,390	2,127,595
SEA PARK ELEMENTARY RE-ROOF	384,396	0	384,396	384,396	0
MCNAIR MIDDLE RE-ROOF	511,819	0	511,819	511,819	0
LOCKMAR ELEMENTARY RE-ROOF	1,566	0	1,566	1,566	0
TROPICAL ELEMENTARY RE-ROOF	914,526	0	914,526	914,526	0
COCOA BEACH HIGH RE-ROOF	1,630,323	0	1,630,323	1,630,323	0
TITUSVILLE HIGH RE-ROOF	1,501,639	0	1,501,639	1,501,639	0
ASTRONAUT HIGH RE-ROOF	1,515,738	0	1,515,738	1,515,738	0
"OLD" CENTRAL JUNIOR HIGH RE-ROOF	469,272	0	469,272	469,272	0
OCEAN BREEZE ELEMENTARY RE-ROOF	141,133	0	141,133	141,133	0
OAK PARK ELEMENTARY RE-ROOF	1,193,082	0	1,193,082	1,193,082	0
SATELLITE HIGH RE-ROOF	1,516,969	0	1,516,969	1,516,969	0
COQUINA ELEMENTARY RE-ROOF	743,611	0	743,611	743,611	0
GARDENDALE ELEMENTARY RE-ROOF	768,317	0	768,317	768,317	0
CAMBRIDGE ELEMENTARY RE-ROOF	133,215	0	133,215	133,215	0
PEST CONTROL TENTING	85,528	0	85,528	85,528	0
ASBESTOS REMOVAL PROJECTS	273,329	0	273,329	273,329	0
RIVERVIEW KITCHEN ADDITION	692,584	0	692,584	692,584	0
ROY ALLEN KITCHEN ADDITION	708,681	0	708,681	708,681	0
MHS - RENOVATION / REPAIR (NON-COP)	10,340	0	10,340	10,340	0
MHS - KITCHEN RENOVATION	436,895	0	436,895	436,895	0
NEW ELEMENTARY - VIERA EAST	9,248,300	0	9,248,300	3,500,000	5,748,300
NEW ELEMENTARY - PALM BAY AREA	10,654,300	0	10,654,300	8,500,000	2,154,300
EAU GALLIE HIGH ADDITION	8,256,937	0	8,256,937	6,500,000	1,756,937
MHS - PHASE III NEW ADDITION	5,810,000	0	5,810,000	3,810,000	2,000,000
BAYSIDE - PHASE II NEW ADDITION	8,397,400	0	8,397,400	5,700,000	2,697,400
THS - PHASE III NEW ADDITION	780,000	0	780,000	780,000	0
PALM BAY HIGH - NEW PROGRAM SPACE (STADIUM)	821,961	0	821,961	821,961	0
PALM BAY HIGH - CLASSROOM ADDITION	181,161	0	181,161	181,161	0
BUS PARKING AREA - WESTSIDE SITE	0	0	0	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	0	1,200,000	1,200,000	750,000	450,000
BAND ROOM UPGRADE (4 SCHOOLS)	0	103,000	103,000	103,000	0
LOCKER ROOM UPGRADES AT SECONDARY SCHLS	0	200,000	200,000	200,000	0
PBHS - COVERED EATING / GATHERING AREA	0	100,000	100,000	100,000	0
AHS - AUDITORIUM UPGRADES	0	50,000	50,000	50,000	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Expenditures

	ACTUAL FUND BALANCE JULY 1, 1998	1998-99 APPROPRIATIONS	1998-99 TENTATIVE BUDGET	1998-99 PROJECTED EXPENDITURES	PROJECTED FUND BALANCE JUNE 30, 1999
PLANT SURVEY - 5 YEAR PLAN	0	125,000	125,000	125,000	0
LEGAL ADVERTISEMENTS	96,165	0	96,165	96,165	0
TOTALS BEFORE TRANSFERS AND OTHER USES	87,605,687	19,383,302	106,988,989	88,509,329	18,479,660
RAN PRINCIPAL REPAYMENT	0	16,000,000	16,000,000	16,000,000	0
RAN INTEREST PAYMENT	0	800,000	800,000	800,000	0
TRANSFER - DEBT SERVICE FOR COP PAYMENTS	0	11,490,478	11,490,478	11,490,478	0
TOTALS AFTER TRANSERS AND OTHER USES	87,605,687	47,673,780	135,279,467	116,799,807	18,479,660
RESERVED / UNDESIGNATED	2,891,684	0	2,891,684	0	2,891,684
UNRESERVED / UNDESIGNATED	1,734,483	0	1,734,483	0	1,734,483
GRAND TOTAL	92,231,854	47,673,780	139,905,634	116,799,807	23,105,827

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Tentative Budget by Major Funding Source

	1998-99 TENTATIVE BUDGET	1998-99 TAX LEVY	PRIOR YEAR'S TAX LEVY	1998-99 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
RESERVED FOR:							
3 HIGH SCHOOL AUDITORIUMS	15,615	0	0	0	0	12,681	2,934
CARROLL ELEMENTARY - RENOVATION	0	0	0	0	0	0	0
CENTRAL JR. HIGH - REPLACEMENT SCHOOL	51,830	0	3,096	0	0	0	48,734
COCOA HIGH RENOVATION	0	0	0	0	0	0	0
IAQ - FAIRGLEN, HOLLAND, GEMINI, PALM BAY	7,500	0	7,500	0	0	0	0
MELBOURNE HIGH - ADDITION/RENOVATION	199,119	0	0	0	199,119	0	0
SPACE COAST MIDDLE SCHOOL	11,355	0	0	0	5,602	5,753	0
TITUSVILLE HIGH - ADDITION/RENOVATION	0	0	0	0	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS	270,674	0	16,744	250,000	3,930	0	0
EQUIPMENT - DISTRICTWIDE	870,414	750,000	120,414	0	0	0	0
HVAC PROJECTS	2,178,406	1,350,000	794,039	0	34,367	0	0
MAJOR MAINTENANCE	1,317,765	1,200,000	117,765	0	0	0	0
PAVING - VARIOUS	410,440	400,000	0	0	0	0	10,440
PORTABLE LEASE	946,787	900,000	46,787	0	0	0	0
REMODEL/RENOVATE - VARIOUS	2,829,740	1,801,925	519,740	0	0	0	508,075
RETRO-FIT FOR TECHNOLOGY	0	0	0	0	0	0	0
ROOFING - VARIOUS	2,631,615	0	1,798,095	0	83,907	0	749,613
SAFETY TO LIFE - VARIOUS	416,421	0	0	298,201	118,220	0	0
SCHOOL BUS REPLACEMENT	2,005,232	2,000,000	5,232	0	0	0	0
SCHOOL HEALTH CLINICS - VARIOUS	0	0	0	0	0	0	0
SCIENCE & TECHNOLOGY EDUCATION LABS	0	0	0	0	0	0	0
SITE PURCHASE	0	0	0	0	0	0	0
ROCKLEDGE HIGH SCHOOL RENOVATION	98,981	0	10,158	0	88,823	0	0
PORTABLE/ RELOCATION	301,455	200,000	101,455	0	0	0	0
PORTABLE/RENOVATION & REPAIR	118,786	100,000	18,786	0	0	0	0
EAU GALLIE MINOR	0	0	0	0	0	0	0
PALM BAY HIGH FIRE ALARM SYSTEM	0	0	0	0	0	0	0
HEALTH & SAFETY	3,761,274	1,283,938	792,839	1,420,853	263,644	0	0
CUSTODIAL EQUIPMENT	472,175	250,000	222,175	0	0	0	0
JOHNSON JR HIGH REROOF	80,236	0	80,236	0	0	0	0
ROCKLEDGE HIGH STRUCTURAL	0	0	0	0	0	0	0
CLEARLAKE MIDDLE	26,847	0	1,609	0	25,238	0	0
SHERWOOD RENOVATION	0	0	0	0	0	0	0
JEFFERSON JR HIGH ROOFING	2,292	0	2,292	0	0	0	0
HOOVER JR HIGH ROOFING	0	0	0	0	0	0	0
SATURN ELEMENTARY ROOFING	0	0	0	0	0	0	0
APOLLO ELEMENTARY ROOFING	0	0	0	0	0	0	0
ALLEN ELEMENTARY ROOFING	0	0	0	0	0	0	0
PALM BAY HIGH ROOFING	405	0	0	0	405	0	0
ROCKLEDGE HIGH FIRE	29,196	0	0	0	0	0	29,196
FAST TEAMS	677,903	500,000	71,386	0	39,842	0	66,675
BAYSIDE HIGH SCHOOL	7,038,813	0	0	0	0	7,038,813	0
WESTSIDE ELEMENTARY	3,015,862	0	0	0	0	3,015,862	0
NEW SHERWOOD ELEMENTARY	38,745	0	0	0	0	29,845	8,900
MELBOURNE HIGH-ADDITION PHASE 2	10,351	0	0	0	0	10,351	0
TITUSVILLE HIGH ADDITION PHASE 2	27,778	0	0	0	0	27,778	0
PINE WOOD ELEMENTARY ADDITION	23,799	0	0	0	0	23,799	0
MECHANICAL UPGRADES	0	0	0	0	0	0	0
MAINTENANCE PROJECTS	2,683,810	0	0	2,683,810	0	0	0

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Tentative Budget by Major Funding Source

	1998-99 TENTATIVE BUDGET	1998-99 TAX LEVY	PRIOR YEAR'S TAX LEVY	1998-99 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
SITE IMPROVEMENTS /PALM BAY SCHOOLS	0	0	0	0	0	0	0
SCHOOL/COMMUNITY PROJECTS	445,600	0	445,600	0	0	0	0
MCNAIR HVAC / ROOF REPLACEMENT	0	0	0	0	0	0	0
STONE JR HIGH ROOF REPLACEMENT	917,852	0	864,271	0	53,581	0	0
LONGLEAF ELEMENTARY	1,780,826	0	0	0	228,811	1,552,015	0
CAP SHEETS - 3 SCHOOLS	5,846	0	5,846	0	0	0	0
STEVENSON - ROOF REPLACEMENT	0	0	0	0	0	0	0
SCHOOL BASED EQUIPMENT REPLACEMENT	12,703	0	0	0	0	0	12,703
DATA TERMINAL REPLACEMENT	13,740	0	0	0	0	0	13,740
SCHOOL / PORTABLE FURNITURE REPLACEMENT	263,977	0	263,977	0	0	0	0
DISASTER RECOVERY (ERIN)	650	0	0	0	0	0	650
ALTERNATIVE SCHOOLS IMPROVEMENT	0	0	0	0	0	0	0
ATHLETIC FACILITIES ENHANCEMENTS	100,000	100,000	0	0	0	0	0
HURRICANE ERIN IMPROVEMENTS	0	0	0	0	0	0	0
PINEWOOD INTERIOR UPGRADES	0	0	0	0	0	0	0
SATELLITE HIGH DRAINAGE IMPROVEMENTS	0	0	0	0	0	0	0
WESTSHORE RENOVATION	2,807,093	100,000	0	0	2,019,886	0	687,207
VOCATIONAL EDUCATION LAB EQUIPMENT	1,106,346	950,000	0	0	0	0	156,346
MERRITT ISLAND HIGH RE-ROOF	1,986,563	0	0	0	0	0	1,986,563
EAU GALLIE HIGH RE-ROOF	5,318,985	0	0	0	0	0	5,318,985
SEA PARK ELEMENTARY RE-ROOF	384,396	0	0	0	0	0	384,396
MCNAIR MIDDLE RE-ROOF	511,819	0	0	0	0	0	511,819
LOCKMAR ELEMENTARY RE-ROOF	1,566	0	0	0	0	0	1,566
TROPICAL ELEMENTARY RE-ROOF	914,526	0	0	0	0	0	914,526
COCOA BEACH HIGH RE-ROOF	1,630,323	0	0	0	0	0	1,630,323
TITUSVILLE HIGH RE-ROOF	1,501,639	0	0	0	0	0	1,501,639
ASTRONAUT HIGH RE-ROOF	1,515,738	0	0	0	0	0	1,515,738
"OLD" CENTRAL JUNIOR HIGH RE-ROOF	469,272	0	0	0	0	0	469,272
OCEAN BREEZE ELEMENTARY RE-ROOF	141,133	0	0	0	0	0	141,133
OAK PARK ELEMENTARY RE-ROOF	1,193,082	0	0	0	0	0	1,193,082
SATELLITE HIGH RE-ROOF	1,516,969	0	0	0	0	0	1,516,969
COQUINA ELEMENTARY RE-ROOF	743,611	0	0	0	0	0	743,611
GARDENDALE ELEMENTARY RE-ROOF	768,317	0	0	0	0	0	768,317
CAMBRIDGE ELEMENTARY RE-ROOF	133,215	0	0	0	0	0	133,215
PEST CONTROL TENTING	85,528	0	85,528	0	0	0	0
ASBESTOS REMOVAL PROJECTS	273,329	0	273,329	0	0	0	0
RIVERVIEW KITCHEN ADDITION	692,584	0	0	0	0	0	692,584
ROY ALLEN KITCHEN ADDITION	708,681	0	0	0	0	0	708,681
MHS - RENOVATION / REPAIR (NON-COP)	10,340	0	0	0	0	2,385	7,955
MHS - KITCHEN RENOVATION	436,895	0	316,927	0	0	0	119,968
NEW ELEMENTARY - VIERA EAST	9,248,300	0	0	0	0	0	9,248,300
NEW ELEMENTARY - PALM BAY AREA	10,654,300	0	0	0	0	0	10,654,300
EAU GALLIE HIGH ADDITION	8,256,937	0	0	0	0	0	8,256,937
MHS - PHASE III NEW ADDITION	5,810,000	0	0	0	0	0	5,810,000
BAYSIDE - PHASE II NEW ADDITION	8,397,400	0	0	0	0	0	8,397,400
THS - PHASE III NEW ADDITION	780,000	0	0	0	0	0	780,000
PALM BAY HIGH - NEW PROGRAM SPACE (STADIUM)	821,961	0	213,865	0	108,096	0	500,000
PALM BAY HIGH - CLASSROOM ADDITION	181,161	0	0	0	0	0	181,161
BUS PARKING AREA - WESTSIDE SITE	0	0	0	0	0	0	0
BUS COMPOUNDS / 520 WAREHOUSE RENOVATION	1,200,000	0	0	628,075	0	0	571,925

CAPITAL PROJECTS FUND BUDGET
 Fiscal Year 1998-99
 Tentative Budget by Major Funding Source

	1998-99 TENTATIVE BUDGET	1998-99 TAX LEVY	PRIOR YEAR'S TAX LEVY	1998-99 PECO	PRIOR YEAR'S PECO	CERTIFICATES OF PARTICIPATION	OTHER
BAND ROOM UPGRADE (4 SCHOOLS)	103,000	103,000	0	0	0	0	0
LOCKER ROOM UPGRADES AT SECONDARY SCHLS	200,000	200,000	0	0	0	0	0
PBHS - COVERED EATING / GATHERING AREA	100,000	100,000	0	0	0	0	0
AHS - AUDITORIUM UPGRADES	50,000	50,000	0	0	0	0	0
PLANT SURVEY - 5 YEAR PLAN	125,000	0	0	125,000	0	0	0
LEGAL ADVERTISEMENTS	96,165	0	0	0	0	0	96,165
TOTALS BEFORE TRANSFERS AND OTHER USES	106,988,989	12,338,863	7,199,691	5,405,939	3,273,471	11,719,282	67,051,743
RAN PRINCIPAL REPAYMENT	16,000,000	4,000,000	0	0	0	0	12,000,000
RAN INTEREST PAYMENT	800,000	800,000	0	0	0	0	0
TRANSFER - DEBT SERVICE FOR COP PAYMENTS	11,490,478	11,490,478	0	0	0	0	0
TOTALS AFTER TRANSERS AND OTHER USES	135,279,467	28,629,341	7,199,691	5,405,939	3,273,471	11,719,282	79,051,743
RESERVED / UNDESIGNATED	2,891,684	0	0	0	0	2,891,684	0
UNRESERVED / UNDESIGNATED	1,734,483	0	0	0	0	0	1,734,483
GRAND TOTAL	139,905,634	28,629,341	7,199,691	5,405,939	3,273,471	14,610,966	80,786,226

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-98	ACTUAL FUNDS AVAILABLE 6-30-98	ACTUAL FUND BALANCE 6-30-98
RESERVED FOR:			
3 HIGH SCHOOL AUDITORIUMS	15,615	0	15,615
CARROLL ELEMENTARY - RENOVATION	0	0	0
CENTRAL JR. HIGH - REPLACEMENT SCHOOL	49,537	2,293	51,830
COCOA HIGH RENOVATION	0	0	0
IAQ - FAIRGLEN, HOLLAND, GEMINI, PALM BAY	0	7,500	7,500
MELBOURNE HIGH - ADDITION/RENOVATION	172,943	26,176	199,119
SPACE COAST MIDDLE SCHOOL	11,355	0	11,355
TITUSVILLE HIGH - ADDITION/RENOVATION	0	0	0
FIRE/SAFETY, ADA, & ASBESTOS	12,870	7,804	20,674
EQUIPMENT - DISTRICTWIDE	120,414	0	120,414
HVAC PROJECTS	550,175	278,231	828,406
MAJOR MAINTENANCE	34,593	83,172	117,765
PAVING - VARIOUS	10,440	0	10,440
PORTABLE LEASE	46,400	387	46,787
REMODEL/RENOVATE - VARIOUS	519,740	0	519,740
RETRO-FIT FOR TECHNOLOGY	0	0	0
ROOFING - VARIOUS	14,636	2,058,479	2,073,115
SAFETY TO LIFE - VARIOUS	10,361	107,859	118,220
SCHOOL BUS REPLACEMENT	0	5,232	5,232
SCHOOL HEALTH CLINICS - VARIOUS	0	0	0
SCIENCE & TECHNOLOGY EDUCATION LABS	0	0	0
SITE PURCHASE	0	0	0
ROCKLEDGE HIGH SCHOOL RENOVATION	19,588	79,393	98,981
PORTABLE/ RELOCATION	6,574	94,881	101,455
PORTABLE/RENOVATION & REPAIR	18,786	0	18,786
EAU GALLIE MINOR	0	0	0
PALM BAY HIGH FIRE ALARM SYSTEM	0	0	0
HEALTH & SAFETY	1,013,892	42,591	1,056,483
CUSTODIAL EQUIPMENT	8,244	213,931	222,175
JOHNSON JR HIGH REROOF	2,497	77,739	80,236
ROCKLEDGE HIGH STRUCTURAL	0	0	0
CLEARLAKE MIDDLE	26,767	80	26,847
SHERWOOD RENOVATION	0	0	0
JEFFERSON JR HIGH ROOFING	2,292	0	2,292
HOOVER JR HIGH ROOFING	0	0	0
SATURN ELEMENTARY ROOFING	0	0	0
APOLLO ELEMENTARY ROOFING	0	0	0
ALLEN ELEMENTARY ROOFING	0	0	0
PALM BAY HIGH ROOFING	405	0	405
ROCKLEDGE HIGH FIRE	29,196	0	29,196

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-98	ACTUAL FUNDS AVAILABLE 6-30-98	ACTUAL FUND BALANCE 6-30-98
FAST TEAMS	74,685	103,218	177,903
BAYSIDE HIGH SCHOOL	3,733,905	3,304,908	7,038,813
WESTSIDE ELEMENTARY	1,072,077	1,943,785	3,015,862
NEW SHERWOOD ELEMENTARY	9,726	29,019	38,745
MELBOURNE HIGH-ADDITION PHASE 2	1,934	8,417	10,351
TITUSVILLE HIGH ADDITION PHASE 2	27,778	0	27,778
PINE WOOD ELEMENTARY ADDITION	23,799	0	23,799
MECHANICAL UPGRADES	0	0	0
MAINTENANCE PROJECTS	0	0	0
SITE IMPROVEMENTS /PALM BAY SCHOOLS	0	0	0
SCHOOL/COMMUNITY PROJECTS	66,229	379,371	445,600
MCNAIR HVAC / ROOF REPLACEMENT	0	0	0
STONE JR HIGH ROOF REPLACEMENT	460,802	457,050	917,852
LONGLEAF ELEMENTARY	972,258	808,568	1,780,826
CAP SHEETS - 3 SCHOOLS	5,846	0	5,846
STEVENSON - ROOF REPLACEMENT	0	0	0
SCHOOL BASED EQUIPMENT REPLACEMENT	0	12,703	12,703
DATA TERMINAL REPLACEMENT	13,740	0	13,740
SCHOOL / PORTABLE FURNITURE REPLACEMENT	960	263,017	263,977
DISASTER RECOVERY (ERIN)	650	0	650
ALTERNATIVE SCHOOLS IMPROVEMENT	0	0	0
ATHLETIC FACILITIES ENHANCEMENTS	0	0	0
HURRICANE ERIN IMPROVEMENTS	0	0	0
PINEWOOD INTERIOR UPGRADES	0	0	0
SATELLITE HIGH DRAINAGE IMPROVEMENTS	0	0	0
"OLD CENTRAL JUNIOR HIGH" RENOVATION	1,101,071	1,606,022	2,707,093
VOCATIONAL EDUCATION LAB EQUIPMENT	141,940	14,406	156,346
MERRITT ISLAND HIGH RE-ROOF	1,239,317	747,246	1,986,563
EAU GALLIE HIGH RE-ROOF	1,448,449	3,870,536	5,318,985
SEA PARK ELEMENTARY RE-ROOF	234,431	149,965	384,396
MCNAIR MIDDLE RE-ROOF	274,227	237,592	511,819
LOCKMAR ELEMENTARY RE-ROOF	1,566	0	1,566
TROPICAL ELEMENTARY RE-ROOF	605,781	308,745	914,526
COCOA BEACH HIGH RE-ROOF	1,011,933	618,390	1,630,323
TITUSVILLE HIGH RE-ROOF	932,041	569,598	1,501,639
ASTRONAUT HIGH RE-ROOF	940,846	574,892	1,515,738
"OLD" CENTRAL JUNIOR HIGH RE-ROOF	452,225	17,047	469,272
OCEAN BREEZE ELEMENTARY RE-ROOF	72,799	68,334	141,133
OAK PARK ELEMENTARY RE-ROOF	750,972	442,110	1,193,082
SATELLITE HIGH RE-ROOF	967,977	548,992	1,516,969
COQUINA ELEMENTARY RE-ROOF	470,415	273,196	743,611

CAPITAL PROJECTS FUND BUDGET
Fiscal Year 1998-99
Analysis of Ending Fund Balance

	ACTUAL ENCUMBRANCES 6-30-98	ACTUAL FUNDS AVAILABLE 6-30-98	ACTUAL FUND BALANCE 6-30-98
GARDENDALE ELEMENTARY RE-ROOF	482,466	285,851	768,317
CAMBRIDGE ELEMENTARY RE-ROOF	13,540	119,675	133,215
PEST CONTROL TENTING	0	85,528	85,528
ASBESTOS REMOVAL PROJECTS	94,018	179,311	273,329
RIVERVIEW KITCHEN ADDITION	1,220	691,364	692,584
ROY ALLEN KITCHEN ADDITION	770	707,911	708,681
MHS - RENOVATION / REPAIR (NON-COP)	7,955	2,385	10,340
MHS - KITCHEN RENOVATION	436,895	0	436,895
NEW ELEMENTARY - VIERA EAST	0	9,248,300	9,248,300
NEW ELEMENTARY - PALM BAY AREA	0	10,654,300	10,654,300
EAU GALLIE HIGH ADDITION	0	8,256,937	8,256,937
MHS - PHASE III NEW ADDITION	0	5,810,000	5,810,000
BAYSIDE - PHASE II NEW ADDITION	0	8,397,400	8,397,400
THS - PHASE III NEW ADDITION	0	780,000	780,000
PALM BAY HIGH - NEW PROGRAM SPACE (STADIUM)	36,399	785,562	821,961
PALM BAY HIGH - CLASSROOM ADDITION	162,885	18,276	181,161
BUS PARKING AREA - WESTSIDE SITE	0	0	0
LEGAL ADVERTISEMENTS	4,819	91,346	96,165
SUBTOTAL	21,048,666	66,557,021	87,605,687
RESERVED / UNDESIGNATED	0	2,891,684	2,891,684
UNRESERVED / UNDESIGNATED	0	1,734,483	1,734,483
GRAND TOTAL	21,048,666	71,183,188	92,231,854

INTERNAL SERVICE FUND BUDGET

The district has established internal service funds to account for the Board's health and life insurance programs. Revenues of the Insurance Trust Fund consist of District and employee contributions, while life, medical and short-term disability claim payments, as well as certain administrative costs, are reported as expenditures. Detailed information is provided on the following two pages.

TRUST & AGENCY FUND BUDGET

The district is required to utilize a trust and agency fund to account for the state categorical Florida Teachers Lead Program. The funds are actually received as revenue in the Operating Fund and then disbursed into individual schools' internal accounts to be expensed by the teachers. No detail pages are provided for this fund.

INSURANCE TRUST FUND BUDGET

REVENUES

REVENUE	1998-99 BUDGET				1997-98 ACTUAL REVENUE
	MEDICAL INSURANCE	LIFE INSURANCE	WORKERS' COMPENSATION LIABILITY INSURANCE	TOTAL	
PREMIUMS	3,771,285	895,923	4,714,512	9,381,720	22,996,651
INTEREST	<u>25,000</u>	0	<u>184,001</u>	<u>209,001</u>	<u>739,723</u>
TOTAL ESTIMATED REVENUES	3,796,285	895,923	4,898,513	9,590,721	23,736,174
FUND BALANCES, JULY 1	<u>1,412,365</u>	<u>(198,382)</u>	<u>1,866,234</u>	<u>3,080,217</u>	<u>5,038,681</u>
TOTAL PROJECTED REVENUES, AND FUND BALANCES	5,208,650	697,541	6,764,747	12,670,938	28,744,855

**INSURANCE TRUST FUND BUDGET
EXPENDITURES BY OBJECT**

OBJECT	1998-99 BUDGET				1997-98 ACTUAL EXPENDITURES
	MEDICAL INSURANCE	LIFE INSURANCE	WK COMP & GEN LIABILITY	TOTAL	
111 ADMIN SALARY	17,811		17,811	35,622	35,846
161 HOURLY SALARY	51,834			51,834	95,631
191 TEMP SALARY	10,000			10,000	
1XX SALARIES TOTAL	79,645		17,811	97,456	131,477
210 RETIREMENT	12,033		3,001	15,034	22,526
220 FICA	4,926		1,237	6,163	9,446
231 LIFE INSURANCE	138		48	186	187
232 HOSPITALIZATION	5,106		743	5,849	9,538
237 VISION	108		18	126	230
241 WK COMP GEN LIAB.	762		117	879	1,937
2XX FRINGE TOTAL	23,073		5,164	28,237	43,864
311 LEGAL			150,000	150,000	143,065
312 PROF & TECH SERVICES	200,000		6,500	206,500	465,928
332 TRAVEL OUT CTY	700		700	1,400	765
373 POSTAGE					
391 PRINTING	4,000		1,250	5,250	3,122
511 SUPPLIES	1,000		1,000	2,000	134
783 UNINSURED LOSS			50,000	50,000	16,727
643 COMPUTER HARDWARE				0	6,556
691 COMPUTER SOFTWARE	600			600	658
737 DUES & FEES			200	200	329
631 FURNITURE					1,515
770 CLAIMS EXPENSE	3,184,723	895,923	4,714,012	8,794,658	25,054,324
XXX OTHER EXPENSES TOTAL	3,391,023	895,923	4,923,662	9,210,608	25,693,123
TOTAL EXPENDITURES	3,493,741	895,923	4,946,637	9,336,301	25,693,123
FUND BALANCES, JUNE 30	1,714,909	(198,382)	1,818,110	3,334,637	3,080,217
TOTAL EXPENDITURES AND FUND BALANCES	5,208,650	62 697,541	6,764,747	12,670,938	28,774,855

APPENDIX

TERMINOLOGY

Ad Valorem Taxes

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

Beginning Balance

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

Ending Balance

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

Expenditures

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

FEFP Formula

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

FTE Dollars

FTE Dollars = Number of Weighted FTE x BSA x Cost Differential + Profoundly Handicapped - Required Local Effort.

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

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

FTE Student

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

Function

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

Fund

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances. Funds are segregated

for the purpose of carrying on specific activities of a school district in accordance with special regulations and restrictions. All money received, expended or reserved by a school system is classified and defined by this dimension.

Just Value

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

Lapse Factor

Labor savings due to the time lapse between the termination of an employee and the filling of the vacated position. A lapse factor of - 1.2% is used in budgeting most salaries and fringe benefits in the Operating Fund. This represents savings of approximately \$2.8 million, which is utilized in budgeting for other line items.

Membership

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

Object

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

Program Category

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

Required Local Effort

Florida Statutes require a local effort equal to 6.829 mills in ad valorem taxes.

Required Local Effort = 95% x assessed value of non-exempt properties x .006829.

Revenue

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

Weighted FTE Program

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established 12 categories for funding with cost factors ranging from 1.000 to 6.860.

NON-DISCRIMINATION NOTICE

It is the policy of the School Board of Brevard County to offer the opportunity to students to participate in appropriate programs, and activities without regard to race, color, religion, national origin, sex, disability, marital status, or age, except as otherwise provided by Florida State Law. A student having a grievance concerning discrimination may contact:

Dr. Daniel T. Scheuerer
Equity Coordinator
Deputy Superintendent
Division of School Operations

Carolyn Ellis
Director, Secondary Education

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

School Board of Brevard County
2700 Judge Fran Jamieson Way
Viera, Florida 32940-6699

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

Mr. Leroy A. Berry
Assistant Superintendent
Human Resources Services

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

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

School Board of Brevard County
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