



TENTATIVE BUDGET

2013 – 2014

JULY 23, 2013

CHARLOTTE COUNTY PUBLIC SCHOOLS

2013-2014 ANNUAL BUDGET

Dr. Doug Whittaker
Superintendent of Schools

Educational Support Services
Murdock Center
1445 Education Way
Port Charlotte, FL 33948-1053

| MEMBERS OF SCHOOL BOARD | | |
|---------------------------------|------------|-------------------------|
| Mr. Lee Swift - Chairman | District 1 | Term Expires 11/17/2014 |
| Mr. Ian Vincent - Vice Chairman | District 4 | Term Expires 11/17/2014 |
| Mrs. Barbara Rendell | District 5 | Term Expires 11/14/2016 |
| Mrs. Alleen Miller | District 2 | Term Expires 11/14/2016 |
| Mr. Robert Segur | District 3 | Term Expires 11/14/2016 |

| Coordinated by: |
|---|
| Mr. Gregory Griner, Chief Financial Officer |

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Douglas K. Whittaker, Ed.D.
Superintendent



School Board

Lee Swift, Chairman
Ian Vincent, Vice-Chairman
Alleen Miller
Barbara Rendell
Bob Segur

MEMORANDUM

To: School Board Members

Date: July 23, 2013

Attached is the tentative budget for school year 2013-2014. There have been a few adjustments from the 2012-2013 budget, and I'd like to share those with you for your information and consideration as you review these budget pages.

- The 2013-14 general fund revenue is about five million dollars more than the revenue of 2012-2013
- A reserve has been established to handle state funding shortfalls and emergencies for 2013-2014 as well as Teacher Salaries Increase Allocation
- Allocation formula reflects compliance with the Class Size Amendment
- Budget reflects an estimated decline in student enrollment from 2012-2013 of 265.85 students which includes projected changes for how Virtual School FTE will be counted.
- Budget funds seven less positions than the 2012-2013 budget
- Millage rates reflect an increase of approximately a tenth of a mill to 7.581
- Capital Improvement Tax millage yields \$438,000 more than 2012-2013

A line item review of the budget was again conducted which has resulted in a balanced, efficient budget for 2013-2014 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

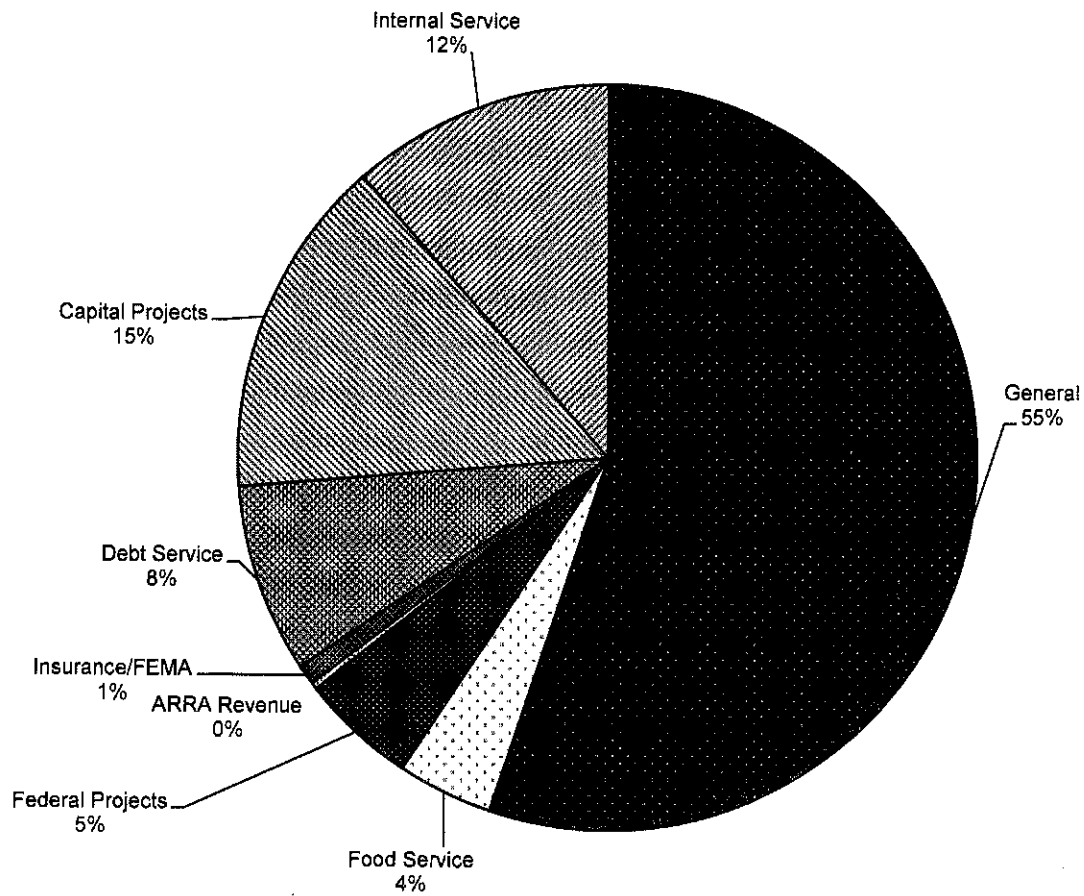
Sincerely,

Douglas K. Whittaker, Ed.D.
Superintendent

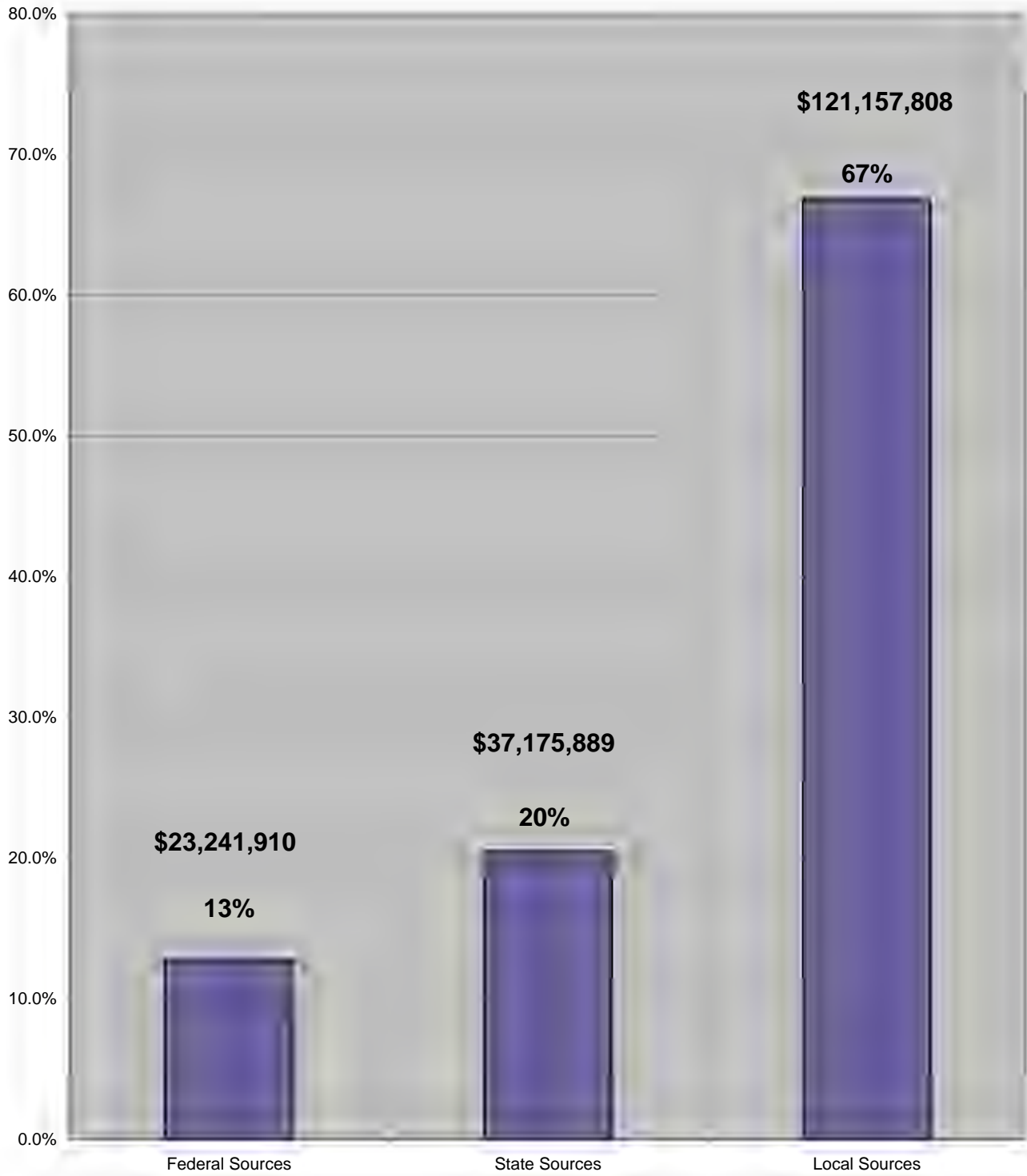
CHARLOTTE COUNTY PUBLIC SCHOOLS CONDENSED SUMMARY OF 2013-2014 BUDGET

| ESTIMATED REVENUES | GENERAL | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | INTERNAL SERVICE | TRUST & AGENCY | TOTAL |
|---|----------------------|---------------------|---------------------|---------------------|---------------------|-------------------|----------------------|
| Federal Sources | \$1,130,000 | \$19,214,048 | \$2,897,862 | \$0 | \$0 | \$0 | \$23,241,910 |
| State Sources | 36,378,758 | 113,609 | 574,085 | 109,437 | | | 37,175,889 |
| Local Sources | 80,379,226 | 2,072,800 | 68,500 | 19,033,282 | 19,604,000 | 0 | 121,157,808 |
| TOTAL REVENUES | \$117,887,984 | \$21,400,457 | \$3,540,447 | \$19,142,719 | \$19,604,000 | \$0 | \$181,575,607 |
| Non-Revenue Sources | | 0 | | | | | \$0 |
| Transfers In | 6,925,000 | 0 | 4,294,959 | | | | 11,219,959 |
| FUND BALANCES-Beginning of year | 10,252,164 | 3,911,301 | 12,321,304 | 17,063,668 | 8,697,012 | 0 | 52,245,449 |
| TOTAL REVENUES AND BALANCES | \$135,065,148 | \$25,311,758 | \$20,156,710 | \$36,206,387 | \$28,301,012 | \$0 | \$245,041,015 |
| ESTIMATED APPROPRIATIONS | | | | | | | |
| Instructional | \$71,590,193 | \$5,756,820 | \$0 | \$0 | \$0 | \$0 | \$77,347,013 |
| Pupil Personnel Services | 6,740,619 | 847,846 | | | | | 7,588,465 |
| Instructional Media Services | 1,292,559 | | | | 0 | | 1,292,559 |
| Instructional & Curriculum Development Services | 2,697,593 | 3,552,355 | | | | | 6,249,948 |
| Instructional Staff Training | 1,145,476 | 1,952,213 | | | | | 3,097,689 |
| Instructional Related Technology | 923,834 | | | | | | 923,834 |
| Board of Education | 631,217 | | | | | | 631,217 |
| General Administration | 352,046 | 616,224 | | | | | 968,270 |
| School Administration | 8,660,526 | 135,705 | | | | | 8,796,231 |
| Facilities Acquisition & Construction | | 26,934 | | 26,697,370 | | | 26,724,304 |
| Fiscal Services | 985,318 | 25,846 | | | | | 1,011,164 |
| Food Services | | 8,963,901 | | | | | 8,963,901 |
| Central Services | 2,799,017 | | | | 18,463,000 | | 21,262,017 |
| Pupil Transportation Services | 6,531,063 | 38,101 | | | | | 6,569,164 |
| Operation of Plant | 11,602,851 | 70,718 | | | | | 11,673,569 |
| Maintenance of Plant | 3,870,718 | | | | | | 3,870,718 |
| Administrative Technology Services | 1,444,218 | 950 | | | | | 1,445,168 |
| Community Services | 104,840 | | | | | | 104,840 |
| Debt Services | 100,000 | | 4,016,700 | | | | 4,116,700 |
| TOTAL EXPENDITURES | \$121,472,088 | \$21,987,613 | \$4,016,700 | \$26,697,370 | \$18,463,000 | \$0 | \$192,636,771 |
| Transfers Out | | \$0 | | 9,220,304 | 2,000,000 | | 11,220,304 |
| FUND BALANCES- End of year | 13,593,060 | \$3,324,145 | 16,140,010 | 288,713 | 7,838,012 | 0 | 41,183,940 |
| TOTAL EXPENDITURES, TRANSFERS & BALANCES | \$135,065,148 | \$25,311,758 | \$20,156,710 | \$36,206,387 | \$28,301,012 | \$0 | \$245,041,015 |

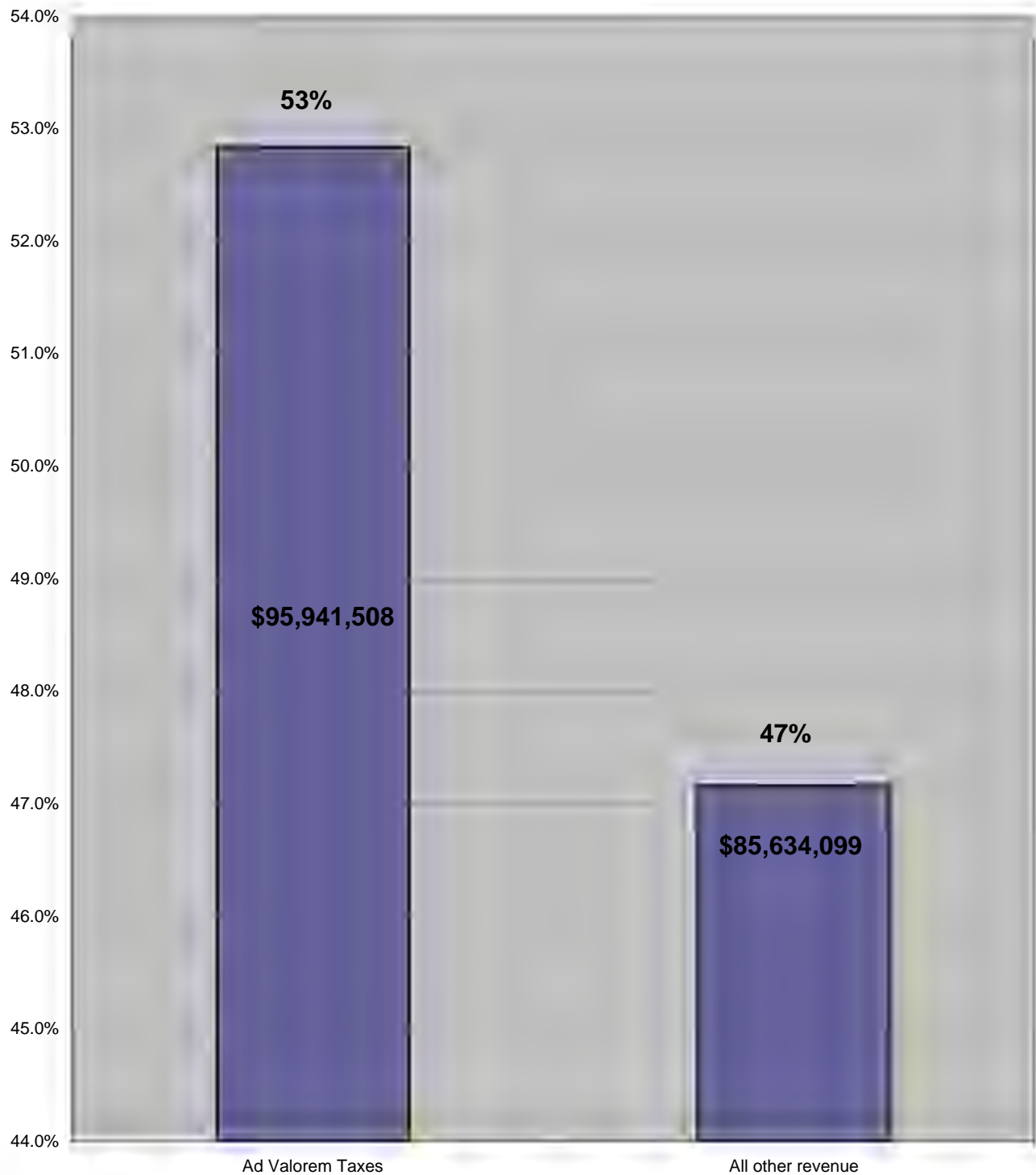
ALL FUNDS
FUND AS A PERCENT OF TOTAL
2013-2014



**ALL FUNDS
REVENUE SOURCES
2013-2014**



**ALL FUNDS
PROPERTY TAXES AND ALL OTHER REVENUES
2013-2014**



GROSS TAXABLE VALUE OF PROPERTY, MILLAGE RATES and TAXES

| | 2011-2012 | 2012-2013 | 2013-2014 |
|--|----------------|---------------|---------------|
| A. Gross Taxable Value (billions) | \$12.435 | \$12.814 | \$13.183 |
| B. Tax Levies on Non-Exempt Property(Mills) | | | |
| Nonvoted | | | |
| 1. District School Taxes | | | |
| Required Local Effort | 5.0960 | 5.1640 | 5.2360 |
| Prior Period Funding Adjustment | 0.0000 | 0.0790 | 0.0970 |
| Discretionary | 0.7480 | 0.7480 | 0.7480 |
| Supplemental Discretionary | 0.0000 | 0.0000 | 0.0000 |
| Critical Need Operating | 0.0000 | 0.0000 | 0.0000 |
| Total District School Taxes | 5.8440 | 5.9910 | 6.0810 |
| 2. Capital Improvement | 1.5000 | 1.5000 | 1.5000 |
| Total Nonvoted | 7.3440 | 7.4910 | 7.5810 |
| Voted | | | |
| 3. Debt Service - County Wide | 0.0000 | 0.0000 | 0.0000 |
| DISTRICT TOTAL | 7.3440 | 7.4910 | 7.5810 |
| Millage Increase (-)Decrease | -0.4970 | 0.1470 | 0.0900 |
| Millage Percent Increase (-)Decrease | -6.3% | 2.0% | 1.2% |

Homestead School Tax Example:

| | |
|--|-------------------|
| Assessed Value of Homestead | \$200,000 |
| Less Homestead Exemption | 25,000 |
| Taxable Value | \$175,000 |
| Total School Taxes | \$1,285.20 |
| Total School Tax Increase(Decrease) | (\$86.98) |
| Percent increase | -6.3% |

| | |
|------------|------------|
| \$200,000 | \$200,000 |
| 25,000 | 25,000 |
| \$175,000 | \$175,000 |
| \$1,310.93 | \$1,326.68 |
| \$25.73 | \$15.75 |
| 2.0% | 1.2% |

GENERAL FUND
SCHOOL FUNDING FORMULA
REVENUE PER STUDENT

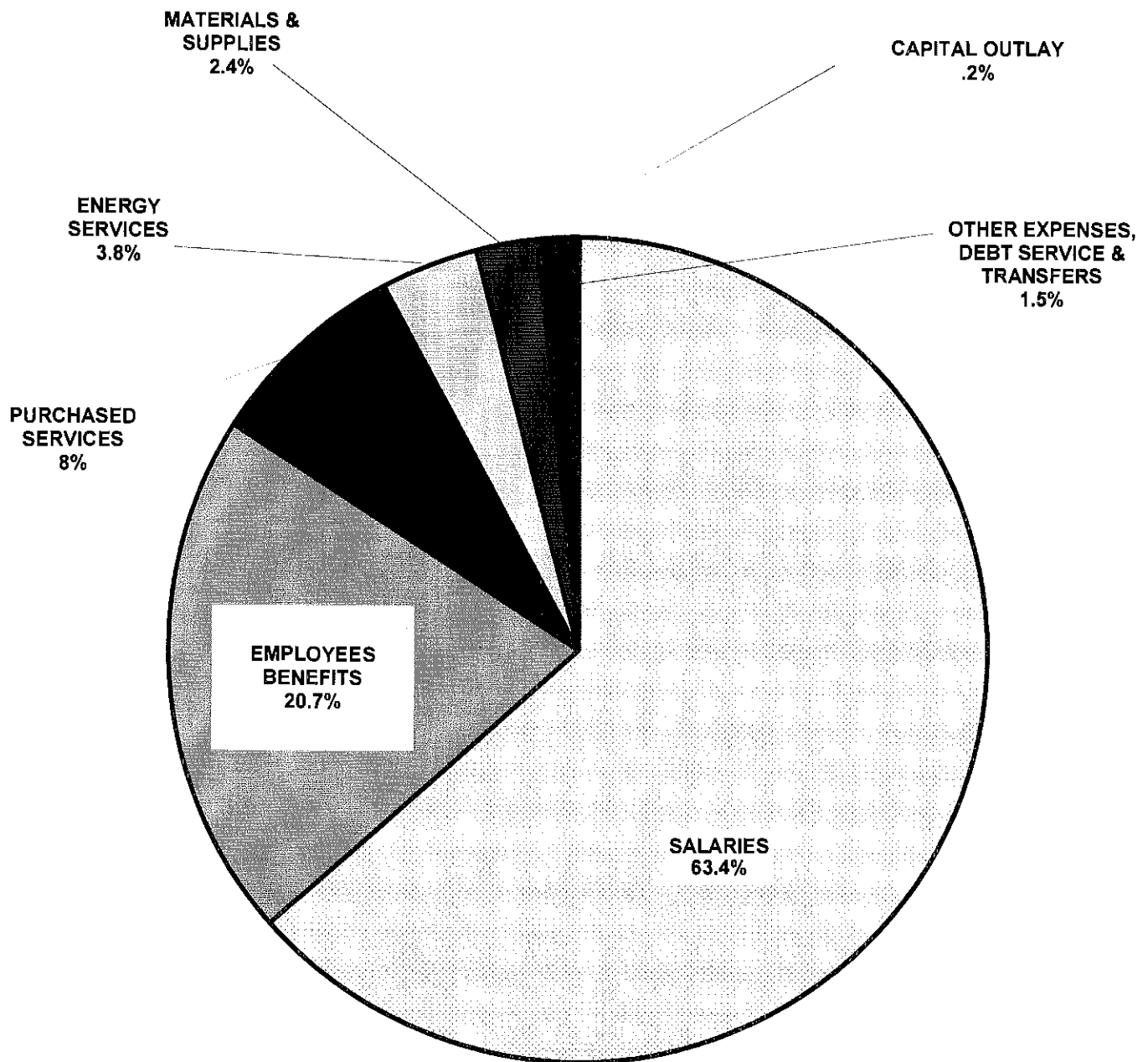
| YEAR | Dollars per unweighted full time student | | Annual percent increase -decrease |
|------------|--|---|--|
| 2013-2014* | \$6,833.90 | | 6.81% |
| 2012-2013* | \$6,398.16 | | 2.33% |
| 2011-2012* | \$6,252.23 | | -11.18% |
| 2010-2011* | \$7,038.85 | B | -0.92% |
| 2009-2010* | \$7,104.43 | A | 3.89% |
| 2008-2009* | \$6,838.27 | | -4.82% |
| 2007-2008* | \$7,184.39 | | 5.61% |
| 2006-2007* | \$6,803.01 | | 11.94% |
| 2005-2006* | \$6,077.38 | | 6.42% |
| 2004-2005* | \$5,710.84 | | 7.24% |
| 2003-2004* | \$5,325.11 | | 6.63% |
| 2002-2003* | \$4,993.89 | | 4.29% |
| 2001-2002* | \$4,788.55 | | -1.63% |
| 2000-2001 | \$4,867.72 | | 3.51% |
| 1999-2000 | \$4,702.72 | | 1.83% |
| 1998-1999 | \$4,618.04 | | 1.31% |
| 1997-1998 | \$4,558.38 | | 2.54% |
| 1996-1997 | \$4,445.41 | | 1.57% |
| 1995-1996 | \$4,376.68 | | 2.27% |
| 1994-1995 | \$4,279.60 | | 6.60% |
| 1993-1994 | \$4,014.71 | | 4.18% |

* Excludes State school recognition awards. In prior years school recognition awards were received in addition to the school funding formula and are therefore not reflected in prior year per student amounts. School recognition awards are granted directly to individual schools, based on performance outcomes, to be used solely at the schools' discretion. Typically, schools have used these funds to provide bonuses to staff.

A - includes Federal Education Stabilization Funds of \$5,532,787,
.25 mills critical operating millage of \$4,004,815 and excludes
3.3 million in Federal Education Jobs bill funds

B - includes Federal Education Stabilization Funds of \$5,379,421 and
.25 mills critical operating millage of \$3,512,506

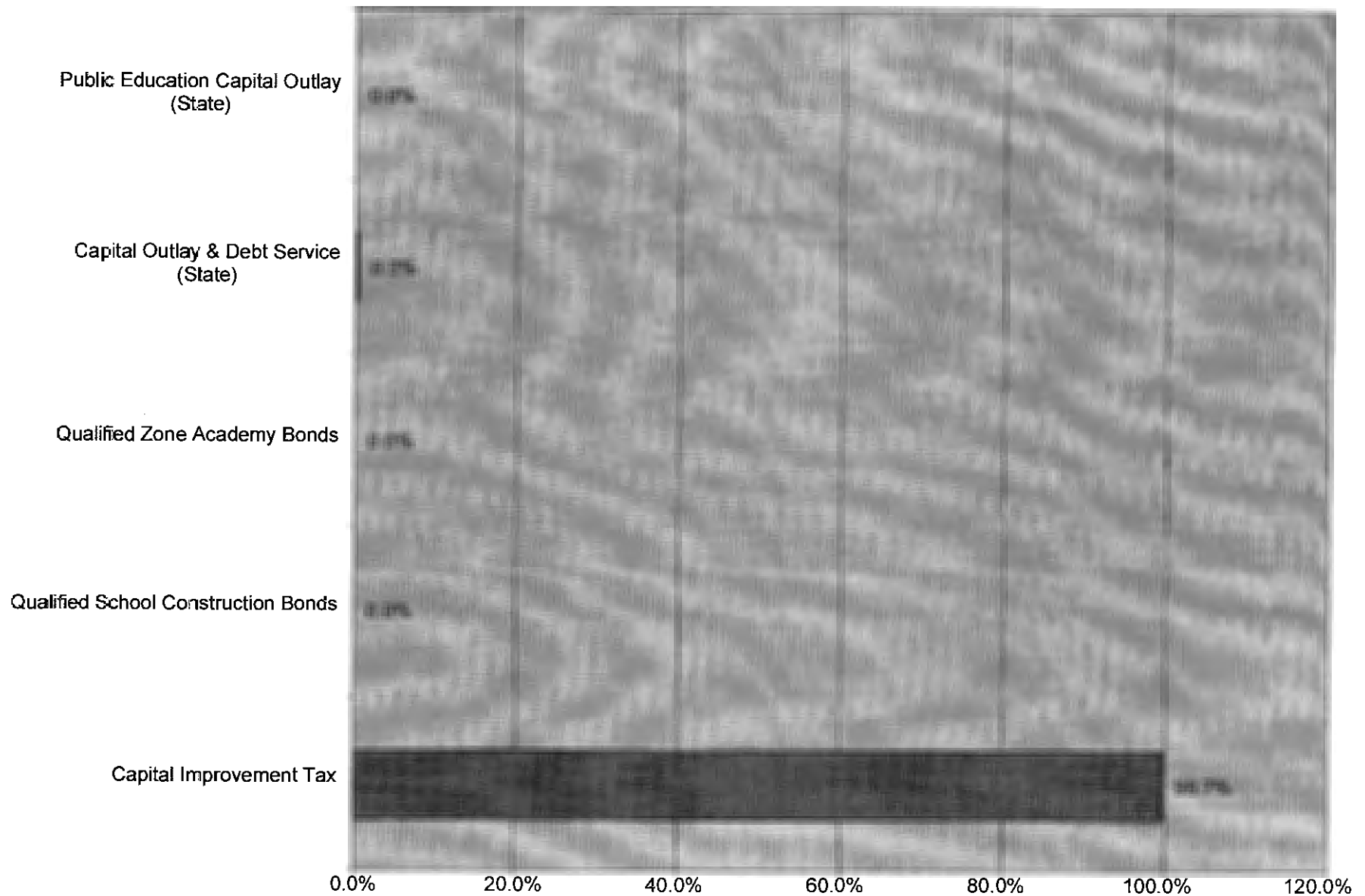
**GENERAL FUND
APPROPRIATIONS BY OBJECT
2013-2014**



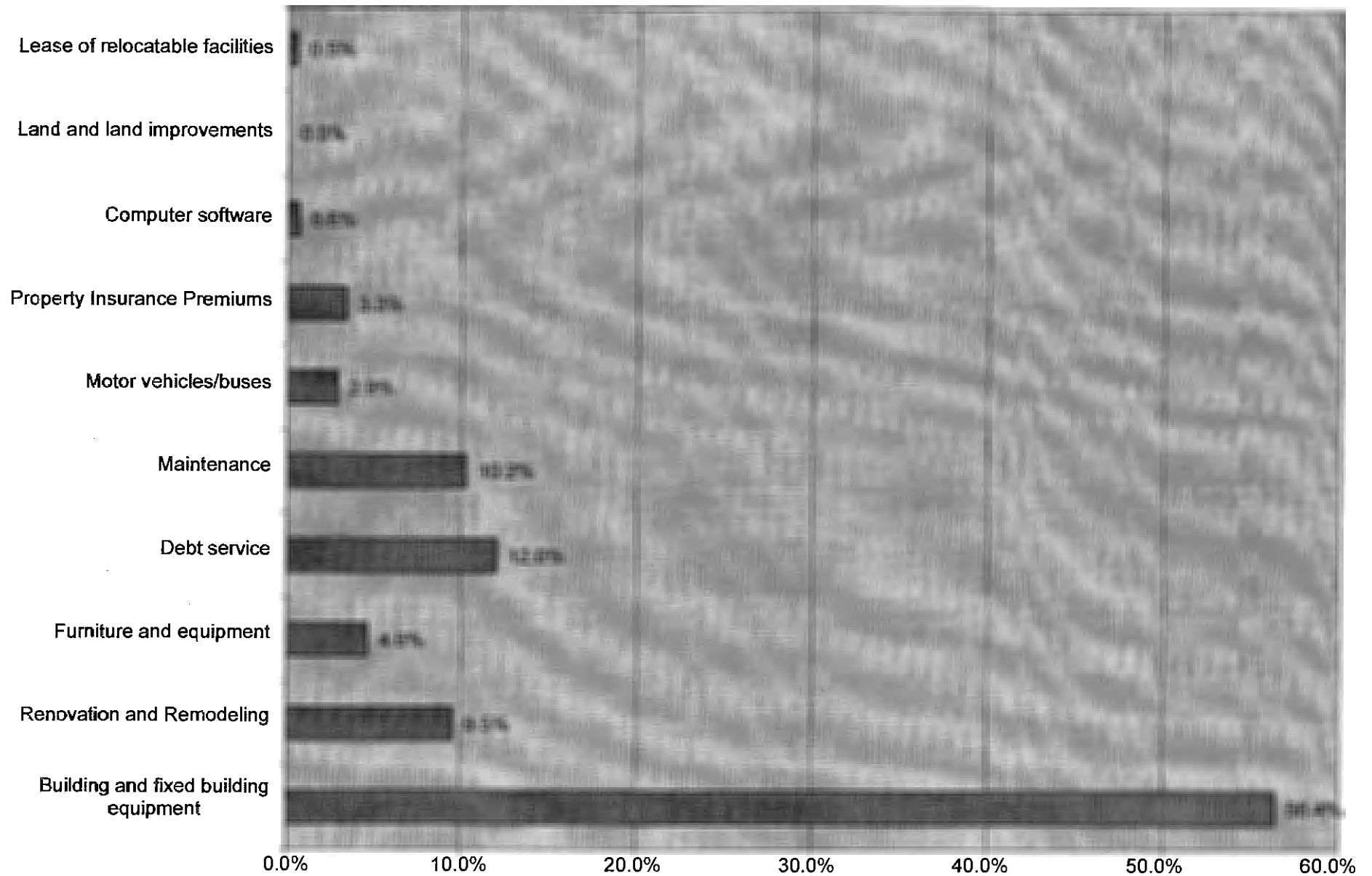
GENERAL FUND
FUNCTION APPROPRIATIONS BY
DECLINING ORDER OF SIZE
2013-2014

| | General Total | Percent of Budget |
|--|----------------------|----------------------|
| Instructional Services | \$71,590,193 | 58.9% |
| Operation of Plant | \$11,602,851 | 9.6% |
| School Administration | \$8,660,526 | 7.1% |
| Pupil Personnel Services | \$6,740,619 | 5.5% |
| Pupil Transportation Services | \$6,531,063 | 5.4% |
| Maintenance of Plant | \$3,870,718 | 3.2% |
| Central Services | \$2,799,017 | 2.3% |
| Instructional and Curriculum Development Services | \$2,697,593 | 2.2% |
| Administrative Technology Services | \$1,444,218 | 1.2% |
| Instructional Media Services | \$1,292,559 | 1.1% |
| Instructional Staff Training Services | \$1,145,476 | 0.9% |
| Fiscal Services | \$985,318 | 0.8% |
| Instructional Related Technology | \$923,834 | 0.8% |
| Board of Education | \$631,217 | 0.5% |
| General Administration | \$352,046 | 0.3% |
| Community Services | \$104,840 | 0.1% |
| Debt Service - Interest | \$100,000 | 0.1% |
| Total Appropriations | <u>\$121,472,088</u> | <u>100.0%</u> |

PERCENTAGE OF TOTAL CAPITAL PROJECTS FUNDS SOURCES
2013-2014 TOTAL \$36,206,387



PERCENTAGE OF CAPITAL PROJECTS FUNDS APPROPRIATIONS
2013-2014 TOTAL \$35,917,674



DISTRICT ORGANIZATION AND POLICY

Public schools in Florida operate within the framework of the Florida School Laws, Chapters 1000-1013, Florida Statutes. Charlotte County Public Schools is a body corporate with the powers and duties specified in Florida Statutes 1001.30.

The five School Board members are elected for four-year terms at the November general election from five district school board member residence areas, which are approximately equal in population. Each School Board member is charged with representing the entire district.

Responsibility for the administration and management of the schools and for the supervision of instruction in the district is vested in the Superintendent as the Secretary and Executive Officer of the School Board.

BUDGET CALENDAR

The budget process and schedule for school districts is largely set by Florida State statute and regulations. The general schedule is as follows:

| | |
|----------------------|--|
| November- January | School Board Workshops and approves District Goals |
| November | Estimated Full time equivalent student projections by program submitted to the Florida Department of Education. |
| January- April | Schools and departments submit capital outlay requests, additional personnel requests, and other expenditure requests; Preliminary personnel allocations made for schools and departments. |
| May | Superintendent reviews preliminary requests, develops preliminary budget. |
| June | Florida Department of Education issues revenue planning document based on legislative outcomes; Superintendent makes necessary budget revisions. |
| July | School Board review and preparation of Tentative Budget. Fiscal year starts; Board holds first public hearing, sets maximum millage rates for year, adopts Tentative Budget. |
| August | Revise Tentative Adopted Budget; revise preliminary allocations. |
| September | Board Holds Final Public Hearing; sets millage rates, adopts Final budget. |

OVERVIEW OF SCHOOL DISTRICT FUNDING

Article IX, Section 1 of the Florida Constitution, establishes the State of Florida's commitment to funding K-12 education, as follows: "The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education..."

In 1973 the Florida Legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding to guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

To provide equalization of educational opportunity, the FEFP formula recognizes: (1) varying local property tax bases; (2) varying education program costs; (3) varying costs of living; and (4) varying costs for equivalent educational programs due to sparsity and dispersion of the student population.

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. It serves as the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, allocations for specific purposes are included in the FEFP. Major allocations within the FEFP include Supplemental Academic Instruction Allocation, Exceptional Student Education Guaranteed Allocation, Transportation and Instructional Materials. Other state education funding includes Class Size Reduction funds as well as Lottery and School Recognition funds.

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Department of Revenue. The State Legislature determines on an annual basis how much is to be raised state wide through local property taxes and how much is to be funded through state revenues. The Department of Education (DOE) then determines the required local effort millage rate (RLE) that must be levied to generate the required local share.

In accordance with Section 1011.62(4)(e), F.S., the Department of Education is authorized to calculate the Prior Period Funding Adjustment Millage, which is levied by a school district if, in a prior year, the full amount of required local effort funds were not collected due to changes in property values. The Commissioner of Education calculates the amount of the prior period unrealized required local effort funds and the millage required to generate that amount. This levy is in addition to the required local effort millage certified by the Commissioner, but does not affect the calculation of the current year's required local effort.

The School Board may set discretionary tax levies of the following types:

- (1) Current operation – The Legislature set the maximum discretionary current operating millage at 0.748 mills, pursuant to Section 1011.71(1), F.S.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in Section 1011.71(2), F.S.
- (3) In accordance with Section 1011.71(3), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mills for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. Prior to 2011-12 the School Board could levy this millage by a super majority vote.

BUDGET APPROPRIATIONS

State regulations require that the School District budget be presented on the basis of "fund, function and object". The Board builds the budget in this way by accumulating function/object appropriations by location and project. That is, by summarizing all location and project budgets by function and object the state required format is derived. This procedure provides the school board with a principal or director that is responsible to insure that expenditures by each location and project are consistent with the approved budget. In the budget document, information is also presented on the basis of organizational unit.

General Fund Budget Appropriations

School Budget Allocations

Personnel allocations are based on various staffing requirements (enrollment, program needs, State constitution class size requirements, etc.) within the framework of the district staffing formula.

Other expenditure allocations are based on student population and made to schools for all non-personnel costs of Instruction, Pupil Personnel, Media, and School Administration functions. Its distribution to the various functions is left to the schools discretion.

Copy cost allocation is an annual per student allocation to schools intended to help cover copy costs and is added directly to the schools other expenditure budget.

State and district categorical project allocations are restricted allocations that must be expended for specific purposes and are monitored on a project basis by the projects coordinator. Schools receive categorical allocations for textbooks (instructional materials) and Instructional Technology.

Operation of Plant - Allocations for various Operation of Plant expenditures (electricity, water, telephone, etc.) for each school/facility are determined and monitored at the central office level and are reviewed with Principals/directors on an as needed basis.

Custodial Supplies Allocations for each location are under the control of the site administrator. This allocation is based on a combination of facility population and square footage.

District Budget/Location Expense allocations - These allocations are made on a district wide basis but expensed out on an actual location basis; for example substitute teachers and custodial overtime.

District Budget/District Expense allocations -These are district level budget allocation that are district level expenditures not attributable to specific locations. For example, terminal leave pay and the Crossroads Wilderness Contract.

District Department Staff allocations - Departments are not given an allocation as are schools, but prepare conventional budget requests that are subject to the review of the Superintendent.

Debt Service Funds Appropriations

An allocation for each debt service fund is made in the amount required to pay the debt, interest and fees coming due during the budget year.

Capital Projects Funds Appropriations

Capital project funds appropriations are generally categorized into three broad areas:

- 1) Major construction, remodeling, renovation, and site acquisition projects. These are generally projects with an estimated cost in excess of five hundred thousand dollars (\$500,000) and are identified separately in the project list.

- 2) Other projects that are of an ongoing nature to the school district, such as floor covering replacement, minor remodeling and renovation, new and replacement equipment purchases, bus purchases, etc.. These projects and their respective allocations are also identified separately in the list of capital outlay projects.

3) Transfers to general fund for maintenance and equipment.

Special Revenue Fund Appropriations

Grant applications are approved by the school board prior to being submitted to the granting agency. Special revenue fund entitlement grant appropriations are reflected in the budget subject to approval by the respective funding agency.

Insurance/FEMA Special Revenue Fund-

Fund established to account for the uses of insurance and FEMA proceeds resulting from Hurricane Charley.

Food Service Fund Appropriations

The food service department prepares its budget based on the number of projected lunches to be served at each location.

Special Project Center Appropriations

The Special Project Center budget is based on the projected service requirements for each of the Districts within the consortium.

Employees Benefits Program Appropriations

The Employees Benefits Program budget is based on the estimated cost of providing health insurance and other optional cafeteria plan coverage's.

The school district budget and parts thereof must balance. The proposed appropriations, plus transfers out and reserves cannot exceed the estimated revenues, transfers in, and balances on a fund by fund basis.

ASSESSMENTS AND TAX LEVIES

| | 2011-2012 | 2012-2013 | 2013-2014 |
|---|----------------------|----------------------|----------------------|
| A. Gross Taxable Value (billions) | \$13.435 | \$12.814 | \$13.183 |
| B. Tax Levies on Non-Exempt Property(Mills) | | | |
| Nonvoted * | | | |
| 1. District School Taxes | | | |
| Required Local Effort | 5.0960 | 5.1640 | 5.2360 |
| Prior Period Funding Adjustment | 0.0000 | 0.0790 | 0.0970 |
| Discretionary | 0.7480 | 0.7480 | 0.7480 |
| Supplemental Discretionary | 0.0000 | 0.0000 | 0.0000 |
| Critical Need Operating | 0.0000 | 0.0000 | 0.0000 |
| Total District School Taxes | <u>5.8440</u> | <u>5.9910</u> | <u>6.0810</u> |
| 2. Capital Improvement | <u>1.5000</u> | <u>1.5000</u> | <u>1.5000</u> |
| Total Nonvoted | 7.3440 | 7.4910 | 7.5810 |
| Voted ** | | | |
| 3. Debt Service - County Wide | <u>0.0000</u> | <u>0.0000</u> | <u>0.0000</u> |
| DISTRICT TOTAL | <u><u>7.3440</u></u> | <u><u>7.4910</u></u> | <u><u>7.5810</u></u> |
| Millage Increase (-)Decrease | 0.4840 | 0.1470 | 0.0900 |
| Millage percent Increase (-)Decrease | 6.6% | 2.0% | 1.2% |

* Refer to page 3-3 School Funding Formula for an explanation of these millage rates.

GENERAL FUND REVENUE

| | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---|---------------------|------------------------|---------------------|-------------|
| Florida Education Finance Program(FEFP)* | | | | |
| (*State School Funding Formula) | | | | |
| State General Revenue | -\$2,143,461 | \$2,122,248 | \$5,103,877 | \$2,981,629 |
| State Virtual Education Contribution | 6,567 | 36,048 | 28,260 | -7,788 |
| State Supplemental Academic Instruction | 3,516,414 | 3,604,625 | 3,565,851 | -38,774 |
| State Safe Schools | 422,800 | 419,852 | 410,868 | -8,984 |
| State Reading Program | 653,780 | 813,180 | 805,115 | -8,065 |
| State McKay Scholarships | 457,450 | 0 | 0 | 0 |
| State Lead Teacher Program | 194,181 | 194,420 | 268,294 | 73,874 |
| State Instructional Materials | 1,267,944 | 1,245,831 | 1,298,378 | 52,547 |
| State Lottery | 51,764 | 0 | 0 | 0 |
| State School Recognition Awards | 573,027 | 981,157 | 981,157 | 0 |
| State DJJ supplement | 35,846 | 1,923 | 0 | -1,923 |
| State Transportation | 3,235,336 | 3,282,782 | 3,313,059 | 30,277 |
| State Class Size Reduction | 17,367,227 | 17,277,770 | 16,984,950 | -292,820 |
| Subtotal State FEFP | \$25,638,875 | \$29,979,836 | \$32,759,809 | \$2,779,973 |
| Local Ad Valorem Tax Levies | 76,102,821 | 72,909,075 | 75,730,640 | 2,821,565 |
| Total FEFP | \$101,741,696 | \$102,888,911 | \$108,490,449 | \$5,601,538 |
| Federal Sources | | | | |
| Navy Jr. Officer Training Course | \$176,189 | \$176,878 | \$175,000 | -\$1,878 |
| Medicaid Reimbursement | 871,326 | 872,591 | 875,000 | 2,409 |
| Miscellaneous Federal Grants | 90,828 | 80,494 | 80,000 | -494 |
| Total Federal Sources | \$1,138,343 | \$1,129,963 | \$1,130,000 | \$37 |
| Other State Sources | | | | |
| State Workforce Development | \$2,662,250 | \$2,615,575 | \$2,605,221 | -\$10,354 |
| State Adult Handicapped | 51,979 | 44,182 | 44,182 | 0 |
| CO & DS Withheld Admin. Expense | 10,302 | 10,548 | 10,500 | -48 |
| Racing Commission Funds | 148,833 | 148,833 | 148,833 | 0 |
| State License Tax | 82,309 | 80,939 | 81,000 | 61 |
| Voluntary Pre-k Program | 547,316 | 550,627 | 550,000 | -627 |
| Miscellaneous State Sources | 147,190 | 140,120 | 179,213 | 39,093 |
| Total Other State Sources | \$3,650,179 | \$3,590,824 | \$3,618,949 | \$28,125 |
| Other Local Sources | | | | |
| Prior Periods Adjustment Tax Levy | \$0 | \$1,115,379 | \$1,227,586 | \$112,207 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Rental of School Facilities | 120,861 | 95,151 | 100,000 | 4,849 |
| Interest on Investments | 110,019 | 73,877 | 120,000 | 46,123 |
| Gift, Grants and Bequests | 878,690 | 968,061 | 593,000 | -375,061 |
| Adult Vocational Course Fees | 598,148 | 726,598 | 715,500 | -11,098 |
| Financial Aid Fees | 53,956 | 60,357 | 60,000 | -357 |
| Other Authorized Fees | 7,358 | 6,246 | 0 | -6,246 |
| Trans. Services for School Activities | 234,339 | 226,738 | 220,000 | -6,738 |
| Federal Indirect Cost Receipt | 606,055 | 373,743 | 570,000 | 196,257 |
| Other Local Sources | 1,295,671 | 1,687,994 | 1,042,500 | -645,494 |
| Total Other Local Sources | \$3,905,098 | \$5,334,144 | \$4,648,586 | -\$685,558 |

GENERAL FUND REVENUE

| | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--------------------------------|----------------------|------------------------|----------------------|--------------------|
| Transfers In | | | | |
| From Capital Projects Funds | | | | |
| Property Insurance Premium | \$1,200,000 | \$1,200,000 | \$1,200,000 | \$0 |
| Maintenance & Equipment | 3,600,000 | 3,629,227 | 3,725,000 | 95,773 |
| From Other Funds | 0 | 2,028,162 | 2,000,000 | -28,162 |
| Total Transfers In | \$4,800,000 | \$6,857,389 | \$6,925,000 | \$67,611 |
| Total Revenue and Transfers In | \$115,235,316 | \$119,801,231 | \$124,812,984 | \$5,011,753 |
| Beginning Fund Balance | \$16,548,001 | \$8,745,011 | \$10,252,164 | \$1,507,153 |
| Total | <u>\$131,783,317</u> | <u>\$128,546,242</u> | <u>\$135,065,148</u> | <u>\$6,518,906</u> |

SUMMARY

| | | | | |
|-----------------------------------|----------------------|----------------------|----------------------|--------------------|
| Florida Education Finance Program | \$101,741,696 | \$102,888,911 | \$108,490,449 | \$5,601,538 |
| Federal Sources | 1,138,343 | 1,129,963 | 1,130,000 | 37 |
| Other State Sources | 3,650,179 | 3,590,824 | 3,618,949 | 28,125 |
| Other Local Sources | 3,905,098 | 5,334,144 | 4,648,586 | -685,558 |
| Transfers | 4,800,000 | 6,857,389 | 6,925,000 | 67,611 |
| Beginning Fund Balance | 16,548,001 | 8,745,011 | 10,252,164 | 1,507,153 |
| Total | <u>\$131,783,317</u> | <u>\$128,546,242</u> | <u>\$135,065,148</u> | <u>\$6,518,906</u> |

SUMMARY BY SOURCE

| | | | | |
|--|----------------------|----------------------|----------------------|--------------------|
| Federal | \$1,138,343 | \$1,129,963 | \$1,130,000 | \$37 |
| State | 29,289,054 | 33,570,660 | 36,378,758 | 2,808,098 |
| Local | 80,007,919 | 78,243,219 | 80,379,226 | 2,136,007 |
| Transfers | 4,800,000 | 6,857,389 | 6,925,000 | 67,611 |
| Beginning Balance | 16,548,001 | 8,745,011 | 10,252,164 | 1,507,153 |
| Total | <u>\$131,783,317</u> | <u>\$128,546,242</u> | <u>\$135,065,148</u> | <u>\$6,518,906</u> |
| Unweighted Full Time Equivalent Students | 16,214.26 | 15,997.62 | 15,731.77 | -265.85 |
| Total Available per UFTE | \$7,920 | \$7,820 | \$8,368 | \$547 |

Note: Total funds available have been reduced by adult program revenues in the amount of \$3,366,333, \$3,446,712 and \$3,424,903 respectively for 2011-2012, 2012-2013 and 2013-2014 in order to provide comparability in the calculation of total available per FTE.

GENERAL FUND APPROPRIATIONS

Function 5000 Instructional Services

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|--------------------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$52,178,137 | \$49,313,467 | \$49,424,114 | \$110,647 |
| Benefits | 14,938,036 | 14,004,909 | 15,465,078 | 1,460,169 |
| Services | 3,471,592 | 3,327,863 | 3,642,442 | 314,579 |
| Energy | 15,286 | 9,903 | 6,850 | -3,053 |
| Supplies | 1,911,478 | 1,764,940 | 1,882,771 | 117,831 |
| Capital Outlay | 122,845 | 217,171 | 11,400 | -205,771 |
| Other | 1,120,689 | 1,252,783 | 1,157,538 | -95,245 |
| Total | <u>\$73,758,062</u> | <u>\$69,891,036</u> | <u>\$71,590,193</u> | <u>\$1,699,157</u> |

Positions

| | | | | |
|---------------------------------|-----------------|-----------------|-----------------|-------------|
| Teachers | 958.38 | 920.10 | 920.51 | 0.41 |
| Teacher Aides/Paraprofessionals | 166.10 | 145.66 | 148.66 | 3.00 |
| Occupational Therapist | 4.00 | 4.00 | 4.00 | 0.00 |
| Physical Therapist | 1.00 | 1.00 | 1.00 | 0.00 |
| | <u>1,129.48</u> | <u>1,070.76</u> | <u>1,074.17</u> | <u>3.41</u> |

GENERAL FUND APPROPRIATIONS

Function 6100 Pupil Personnel Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$5,501,610 | \$4,712,577 | \$4,784,935 | \$72,358 |
| Benefits | 1,467,156 | 1,303,268 | 1,463,973 | 160,705 |
| Services | 406,164 | 399,777 | 445,745 | 45,968 |
| Energy | 1,205 | 1,326 | 1,750 | 424 |
| Supplies | 49,355 | 42,864 | 41,316 | -1,548 |
| Capital Outlay | 335 | 3,572 | 2,600 | -972 |
| Other | 6,806 | 34,608 | 300 | -34,308 |
| Total | \$7,432,631 | \$6,497,992 | \$6,740,619 | \$242,627 |

Positions

| | | | | |
|---------------------------------|--------|--------|-------|-------|
| Assistant Superintendent | 0.50 | 0.50 | 1.00 | 0.50 |
| Director/Supervisors/Manager | 4.50 | 3.50 | 4.17 | 0.67 |
| High School Athletic Directors | 1.20 | 1.20 | 1.20 | 0.00 |
| Guidance Counselors | 26.00 | 27.00 | 26.00 | -1.00 |
| Student Deans | 9.00 | 7.00 | 3.00 | -4.00 |
| Occupational Specialist | 7.00 | 7.00 | 6.00 | -1.00 |
| Clerical Staff | 11.60 | 11.60 | 12.60 | 1.00 |
| Investigator | 0.00 | 0.00 | 0.00 | 0.00 |
| School Psychologist | 9.00 | 9.00 | 9.00 | 0.00 |
| Security paraprofessionals | 8.00 | 7.00 | 6.00 | -1.00 |
| Teacher Aides/Paraprofessionals | 1.28 | 1.40 | 0.90 | -0.50 |
| School Nurses | 21.00 | 21.00 | 21.00 | 0.00 |
| School Social Workers | 8.50 | 8.00 | 7.88 | -0.12 |
| | 107.58 | 104.20 | 98.75 | -5.45 |

GENERAL FUND APPROPRIATIONS

Function 6200 Instructional Media Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$938,495 | \$911,455 | \$884,448 | -\$27,007 |
| Benefits | 259,037 | 255,353 | 261,956 | 6,603 |
| Services | 278,975 | 14,864 | 49,600 | 34,736 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 17,388 | 7,888 | 10,207 | 2,319 |
| Capital Outlay | 85,659 | 75,275 | 86,298 | 11,023 |
| Other | 0 | 0 | 50 | 50 |
| Total | \$1,579,554 | \$1,264,835 | \$1,292,559 | \$27,724 |

| | | | | |
|-------------------------------|-------|-------|-------|-------|
| Positions | | | | |
| Director | 0.40 | 0.40 | 0.00 | -0.40 |
| Media Specialists | 13.00 | 12.87 | 12.87 | 0.00 |
| Media Aides/Paraprofessionals | 4.00 | 3.00 | 2.00 | -1.00 |
| Clerical Staff Positions | 0.00 | 0.50 | 1.00 | 0.50 |
| Non Clerical Staff Position | 1.58 | 3.00 | 3.00 | 0.00 |
| | 18.98 | 19.77 | 18.87 | -0.90 |

GENERAL FUND APPROPRIATIONS

Function 6300 Instructional and Curriculum Development Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------|
| Salaries | \$2,523,220 | \$2,158,174 | \$2,025,165 | -\$133,009 |
| Benefits | 570,182 | 518,764 | 552,235 | 33,471 |
| Services | 68,389 | 33,287 | 75,393 | 42,106 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 11,001 | 7,509 | 40,950 | 33,441 |
| Capital Outlay | 340 | 1,096 | 0 | -1,096 |
| Other | 5,797 | 8,088 | 3,850 | -4,238 |
| Total | \$3,178,929 | \$2,726,918 | \$2,697,593 | -\$29,325 |

Positions

| | | | | |
|----------------------------------|-------|-------|-------|-------|
| Assistant Superintendent | 0.50 | 0.50 | 1.00 | 0.50 |
| Directors | 5.00 | 4.00 | 3.00 | -1.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Coordinators | 1.39 | 1.17 | 0.17 | -1.00 |
| Teachers on Special Assignment | 5.05 | 3.15 | 3.10 | -0.05 |
| Program and Staffing Specialists | 11.53 | 9.98 | 10.98 | 1.00 |
| Manager | 1.00 | 1.20 | 2.00 | 0.80 |
| Behavioral Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Reading Coach | 0.00 | 0.00 | 0.00 | 0.00 |
| ESE Liaisons | 1.74 | 1.73 | 1.30 | -0.43 |
| Clerical Staff Positions | 8.10 | 7.10 | 6.50 | -0.60 |
| | 36.31 | 30.83 | 30.05 | -0.78 |

GENERAL FUND APPROPRIATIONS

Function 6400 Instructional Staff Training Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--------------------------|---------------------|------------------------|---------------------|------------|
| Salaries | \$841,153 | \$907,556 | \$794,598 | -\$112,958 |
| Benefits | 158,304 | 169,427 | 164,784 | -4,643 |
| Services | 129,456 | 99,394 | 158,594 | 59,200 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 10,673 | 17,578 | 9,000 | -8,578 |
| Capital Outlay | 3,222 | 895 | 0 | -895 |
| Other | 23,850 | 34,969 | 18,500 | -16,469 |
| Total | \$1,166,659 | \$1,229,819 | \$1,145,476 | -\$84,343 |
| Positions | | | | |
| Director | 0.50 | 0.50 | 1.00 | 0.50 |
| Coordinator | 1.00 | 1.00 | 0.00 | -1.00 |
| Technology Trainers | 3.00 | 1.00 | 2.00 | 1.00 |
| Reading Coaches | 2.00 | 2.00 | 1.00 | -1.00 |
| Certification Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Clerical Staff Positions | 1.00 | 1.00 | 1.00 | 0.00 |
| | 8.50 | 5.50 | 5.00 | -0.50 |

GENERAL FUND APPROPRIATIONS

Function 6500 Instructional Related Technology

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$130,874 | \$134,909 | \$208,148 | \$73,239 |
| Benefits | 43,974 | 45,631 | 76,686 | 31,055 |
| Services | 360,901 | 510,425 | 555,850 | 45,425 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 1,067 | 282 | 750 | 468 |
| Capital Outlay | 56,106 | 95,797 | 81,800 | -13,997 |
| Other | 230 | 535 | 600 | 65 |
| Total | \$593,152 | \$787,579 | \$923,834 | \$136,255 |
| Positions | | | | |
| Director | 0.60 | 0.60 | 1.00 | 0.40 |
| Technology Assistant | 0.00 | 2.00 | 2.50 | 0.50 |
| Technology Buyer | 1.00 | 1.00 | 1.00 | 0.00 |
| | 1.60 | 3.60 | 4.50 | 0.90 |

GENERAL FUND APPROPRIATIONS

Function 7100 Board of Education

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$205,408 | \$206,169 | \$209,793 | \$3,624 |
| Benefits | 145,660 | 149,397 | 183,424 | 34,027 |
| Services | 341,339 | 275,797 | 216,702 | -59,095 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 552 | 386 | 847 | 461 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 85,498 | 28,536 | 20,451 | -8,085 |
| Total | \$778,458 | \$660,285 | \$631,217 | -\$29,068 |

Positions

| | | | | |
|--------------------------|------|------|------|------|
| Board Members | 5.00 | 5.00 | 5.00 | 0.00 |
| Clerical Staff Positions | 1.00 | 1.00 | 1.00 | 0.00 |
| | 6.00 | 6.00 | 6.00 | 0.00 |

Function 7100 Detailed Appropriation:

| | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---|---------------------|------------------------|---------------------|-----------|
| Board Member Salary | \$163,719 | \$163,800 | \$163,736 | -\$64 |
| Executive Secretary | 40,855 | 42,169 | 46,057 | 3,888 |
| Other Staff Pay | 834 | 212 | 0 | -212 |
| Florida Retirement System Contribution | 17,964 | 18,732 | 18,221 | -511 |
| Social Security | 12,173 | 11,897 | 13,007 | 1,110 |
| Medicare | 2,847 | 2,783 | 3,043 | 260 |
| Cafeteria Plan (Health Insurance, Life) | 46,864 | 46,575 | 47,056 | 481 |
| Worker Compensation | 1,595 | 1,583 | 2,097 | 514 |
| District Wide Unemployment Compensation | 64,216 | 67,815 | 100,000 | 32,185 |
| Legal Services | 198,281 | 114,844 | 145,300 | 30,456 |
| School Internal Accounts Audits | 23,000 | 23,000 | 23,000 | 0 |
| Surety Bonds | 202 | 0 | 202 | 202 |
| Board Member Travel | 5,302 | 8,537 | 6,200 | -2,337 |
| Value adjustment Board Fee | 49,120 | 51,386 | 24,000 | -27,386 |
| Financial Audit Services | 56,000 | 57,000 | 0 | -57,000 |
| Legislative Consultant | 9,000 | 18,000 | 18,000 | 0 |
| Office Supplies | 552 | 416 | 847 | 431 |
| Board Documents Subscription | 0 | 0 | 0 | 0 |
| Florida School Board Association Dues | 17,626 | 23,701 | 17,201 | -6,500 |
| Settlements | 67,872 | 1,535 | 0 | -1,535 |
| Greater Florida Association Dues | 0 | 3,000 | 3,000 | 0 |
| Other association Dues | 436 | 3,300 | 250 | -3,050 |
| | \$778,457 | \$660,285 | \$631,217 | -\$29,068 |

GENERAL FUND APPROPRIATIONS

Function 7200 General Administration

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--------------------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$238,974 | \$218,260 | \$240,529 | \$22,269 |
| Benefits | 43,716 | 44,820 | 71,969 | 27,149 |
| Services | 18,006 | 30,029 | 26,257 | -3,772 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 3,091 | 1,757 | 1,455 | -302 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 12,245 | 24,701 | 11,836 | -12,865 |
| Total | \$316,032 | \$319,567 | \$352,046 | \$32,479 |
| Positions | | | | |
| Superintendent | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff Positions | 1.00 | 1.00 | 1.00 | 0.00 |
| | 2.00 | 2.00 | 2.00 | 0.00 |

GENERAL FUND APPROPRIATIONS

Function 7300 School Administration

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$6,261,887 | \$6,491,072 | \$6,508,902 | \$17,830 |
| Benefits | 1,818,483 | 1,836,191 | 2,059,596 | 223,405 |
| Services | 35,153 | 96,508 | 36,565 | -59,943 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 40,826 | 36,537 | 36,838 | 301 |
| Capital Outlay | 853 | 730 | 550 | -180 |
| Other | 10,047 | 35,112 | 18,075 | -17,037 |
| Total | \$8,167,249 | \$8,496,150 | \$8,660,526 | \$164,376 |

Positions

| | | | | |
|--------------------------------|--------|--------|--------|-------|
| School Principals | 20.23 | 20.23 | 20.23 | 0.00 |
| School Assistant Principals | 22.50 | 29.00 | 32.00 | 3.00 |
| Coordinator-the Academy at CTC | 0.00 | 0.00 | 0.00 | 0.00 |
| Clerical Staff Positions | 92.83 | 85.70 | 83.70 | -2.00 |
| | 135.56 | 134.93 | 135.93 | 1.00 |

GENERAL FUND APPROPRIATIONS

Function 7400 Facility acquisition and construction

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|--------|
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 |

Function 7500 Fiscal Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$789,432 | \$671,819 | \$724,268 | \$52,449 |
| Benefits | 184,316 | 175,856 | 218,181 | 42,325 |
| Services | 35,634 | 37,306 | 36,500 | -806 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 5,304 | 6,075 | 5,769 | -306 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 865 | 547 | 600 | 53 |
| Total | \$1,015,552 | \$891,603 | \$985,318 | \$93,715 |

Positions

| | | | | |
|------------------------------|-------|-------|-------|------|
| Directors | 2.00 | 2.00 | 2.00 | 0.00 |
| Finance/Budget Specialist | 0.63 | 0.63 | 0.63 | 0.00 |
| Accounting/Payroll Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Internal Accounts Accountant | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff Positions | 8.00 | 8.00 | 8.00 | 0.00 |
| | 12.63 | 12.63 | 12.63 | 0.00 |

GENERAL FUND APPROPRIATIONS

Function 7700 Central Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------|
| Salaries | \$1,544,725 | \$1,968,858 | \$1,821,366 | -\$147,492 |
| Benefits | 438,441 | 539,463 | 576,907 | 37,444 |
| Services | 207,097 | 229,319 | 232,962 | 3,643 |
| Energy | 10,657 | 13,703 | 12,925 | -778 |
| Supplies | 52,719 | 59,709 | 70,839 | 11,130 |
| Capital Outlay | 1,114 | 413 | 1,945 | 1,532 |
| Other | 71,228 | 95,000 | 82,073 | -12,927 |
| Total | \$2,325,980 | \$2,906,465 | \$2,799,017 | -\$107,448 |

Positions

| | | | | |
|----------------------------------|-------|-------|-------|-------|
| Assistant Superintendent | 1.25 | 1.25 | 1.25 | 0.00 |
| Directors | 2.00 | 2.00 | 2.00 | 0.00 |
| Purchasing Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Energy Educator | 1.00 | 0.50 | 0.00 | -0.50 |
| Communications Manager | 0.75 | 0.75 | 0.75 | 0.00 |
| Program Manager, CLEF | 0.00 | 1.00 | 1.00 | 0.00 |
| Certification | 0.00 | 1.00 | 1.00 | 0.00 |
| District Security and Emerg Mgmt | 0.00 | 1.00 | 1.00 | 0.00 |
| Union Presidents | 0.00 | 2.00 | 1.00 | -1.00 |
| Risk Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Personnel Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Purchasing Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff Positions | 15.50 | 16.10 | 16.10 | 0.00 |
| Warehouse Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Non Clerical Staff Positions | 10.00 | 8.00 | 9.00 | 1.00 |
| | 35.50 | 38.60 | 38.10 | -0.50 |

GENERAL FUND APPROPRIATIONS

Function 7800 Pupil Transportation Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$3,267,638 | \$3,146,853 | \$3,320,352 | \$173,499 |
| Benefits | 1,421,209 | 1,340,762 | 1,505,342 | 164,580 |
| Services | 302,856 | 178,609 | 170,365 | -8,244 |
| Energy | 901,983 | 907,960 | 1,150,000 | 242,040 |
| Supplies | 205,301 | 231,569 | 275,000 | 43,431 |
| Capital Outlay | 118 | 0 | 0 | 0 |
| Other | 79,020 | 96,609 | 110,004 | 13,395 |
| Total | \$6,178,125 | \$5,902,362 | \$6,531,063 | \$628,701 |

Positions

| | | | | |
|--------------------------------|--------|--------|--------|-------|
| Assistant Superintendent | 0.25 | 0.25 | 0.25 | 0.00 |
| Executive Secretary | 0.25 | 0.25 | 0.25 | 0.00 |
| Director | 1 | 1 | 1 | 0.00 |
| Operations Manager | 1 | 1 | 1 | 0.00 |
| Routing and Scheduling Manager | 1 | 1 | 1 | 0.00 |
| Safety and Training Manager | 1 | 1 | 1 | 0.00 |
| Service Manager | 1 | 1 | 1 | 0.00 |
| Foreman | 1 | 1 | 1 | 0.00 |
| Route Coordinator | 1 | 1 | 1 | 0.00 |
| Road Observer | 1 | 0 | 0 | 0.00 |
| Mechanic | 8 | 8 | 8 | 0.00 |
| Mechanic Helper | 3 | 3 | 3 | 0.00 |
| Dispatcher | 4 | 4 | 4 | 0.00 |
| Bus Driver | 92 | 95 | 90 | -5.00 |
| Bus Attendent | 29 | 30 | 28 | -2.00 |
| Operations Bus Driver | 1 | 1 | 1 | 0.00 |
| Clerical Staff Positions | 3 | 3 | 3 | 0.00 |
| | 148.50 | 151.50 | 144.50 | -7.00 |

GENERAL FUND APPROPRIATIONS

Function 7900 Operation of Plant

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$3,183,624 | \$3,101,889 | \$3,222,934 | \$121,045 |
| Benefits | 1,382,935 | 1,400,520 | 1,483,497 | 82,977 |
| Services | 2,892,759 | 2,916,464 | 2,881,211 | -35,253 |
| Energy | 3,385,420 | 3,529,398 | 3,457,800 | -71,598 |
| Supplies | 300,512 | 330,231 | 323,382 | -6,849 |
| Capital Outlay | 0 | 354 | 0 | -354 |
| Other | 263,970 | 252,883 | 234,027 | -18,856 |
| Total | \$11,409,220 | \$11,531,739 | \$11,602,851 | \$71,112 |

| | | | | |
|-----------------------------|--------|--------|--------|-------|
| Positions | | | | |
| Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Operations Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Energy Education Specialist | 0.00 | 0.00 | 0.50 | 0.50 |
| Custodians | 109.42 | 113.12 | 113.02 | -0.10 |
| Groundskeepers | 10.00 | 10.00 | 10.00 | 0.00 |
| | 121.42 | 125.12 | 125.52 | 0.40 |

GENERAL FUND APPROPRIATIONS

Function 8100 Maintenance of Plant

Budget and Staffing:

| | | | | |
|----------------|-------------|-------------|-------------|-----------|
| Appropriation: | 2011-2012 | 2012-2013 | 2013-2014 | |
| | ACTUAL | ESTIMATED | BUDGET | CHANGE |
| Salaries | \$1,849,474 | \$1,962,874 | \$2,052,805 | \$89,931 |
| Benefits | 625,842 | 673,259 | 758,335 | 85,076 |
| Services | 827,183 | 727,124 | 732,628 | 5,504 |
| Energy | 50,985 | 37,272 | 39,500 | 2,228 |
| Supplies | 232,578 | 249,089 | 252,200 | 3,111 |
| Capital Outlay | 2,416 | 2,914 | 2,500 | -414 |
| Other | 14,543 | 37,019 | 32,750 | -4,269 |
| Total | \$3,603,021 | \$3,689,551 | \$3,870,718 | \$181,167 |

Positions

| | | | | |
|--------------------------------|-------|-------|-------|------|
| Assistant Superintendent | 0.25 | 0.25 | 0.25 | 0.00 |
| Director | 0.93 | 1.00 | 1.00 | 0.00 |
| Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Energy Education Specialist | 0.00 | 0.50 | 0.50 | 0.00 |
| Clerical Staff Positions | 4.25 | 4.75 | 4.75 | 0.00 |
| Non Clerical Maintenance Staff | 37.00 | 39.00 | 40.00 | 1.00 |
| | 43.43 | 46.50 | 47.50 | 1.00 |

GENERAL FUND APPROPRIATIONS

Function 8200 Administrative Technology Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$770,575 | \$725,088 | \$752,327 | \$27,239 |
| Benefits | 204,407 | 208,751 | 226,891 | 18,140 |
| Services | 323,236 | 345,178 | 426,000 | 80,822 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 9,184 | 6,947 | 20,000 | 13,053 |
| Capital Outlay | 4,031 | 32,159 | 15,500 | -16,659 |
| Other | 4,814 | 200 | 3,500 | 3,300 |
| Total | \$1,316,247 | \$1,318,323 | \$1,444,218 | \$125,895 |

Positions

| | | | | |
|--------------------------------|-------|-------|-------|------|
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff Positions | 0.00 | 0.00 | 0.00 | 0.00 |
| Non Clerical Maintenance Staff | 13.00 | 13.00 | 13.00 | 0.00 |
| | 14.00 | 14.00 | 14.00 | 0.00 |

GENERAL FUND APPROPRIATIONS

Function 9100 Community Services

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$106,570 | \$81,407 | \$79,967 | -\$1,440 |
| Benefits | 27,806 | 22,886 | 24,873 | 1,987 |
| Services | 15,591 | 0 | 0 | 0 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 0 | 0 | 0 | 0 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 874 | 0 | -874 |
| Total | \$149,967 | \$105,167 | \$104,840 | -\$327 |

Positions

| | | | | |
|--------------------------|------|------|------|------|
| Manager-Adult | 1.25 | 1.25 | 1.25 | 0.00 |
| Teacher on Assignment | 0.60 | 0.00 | 0.00 | 0.00 |
| Clerical Staff Positions | 0.25 | 0.25 | 0.25 | 0.00 |
| | 2.10 | 1.50 | 1.50 | 0.00 |

Function 9200 Debt Service

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|------------------|---------------------|------------------------|---------------------|----------|
| Interest Expense | | | | |
| Dues and Fees | \$69,470 | \$74,687 | \$100,000 | \$25,313 |
| Total | | | | 0 |
| | \$69,470 | \$74,687 | \$100,000 | \$25,313 |

GENERAL FUND APPROPRIATIONS

Function 9700 Transfers to Other Funds

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------------------|---------------------|------------------------|---------------------|-------------|
| To Capital Projects Fund | \$0 | \$0 | \$0 | \$0 |
| To Employee Benefits Fund | 0 | 0 | 0 | 0 |
| To Special Revenue Fund | 0 | 0 | 0 | 0 |
| To Special Projects Center | 0 | 0 | 0 | 0 |
| Total | \$0 | \$0 | \$0 | \$0 |
| Total Appropriations | \$123,038,306 | \$118,294,078 | \$121,472,088 | \$3,178,010 |

Function Balances and Reserves

| | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---|---------------------|------------------------|---------------------|-------------|
| Reserve for: | | | | |
| Categorical Programs | \$707,219 | \$223,868 | \$250,000 | \$26,132 |
| Teacher Salary Increase | | | \$2,729,190 | 2,729,190 |
| Inventory | 220,000 | 1,250,000 | 1,250,000 | 0 |
| Funding Audit adjustments | 200,000 | 0 | 0 | 0 |
| Student Enrollment Shortfall | 0 | 0 | 750,000 | 750,000 |
| Ad Valorem Tax Shortfall | 0 | 0 | 250,000 | 250,000 |
| Unappropriated Fund Balance | 7,617,792 | 8,778,296 | 8,363,870 | -414,426 |
| Total Balances and Reserves | \$8,745,011 | \$10,252,164 | \$13,593,060 | \$3,340,896 |
| Total Appropriations, Fund Balances and Reserves | \$131,783,317 | \$128,546,242 | \$135,065,148 | \$6,518,906 |
| Total General Fund Positions | 1,823.59 | 1,767.44 | 1,759.02 | -8.42 |

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---------------------------------------|---------------------|------------------------|---------------------|--------------------|
| Federal | | | | |
| Federal Interest Subsidy - QSCB Bonds | \$3,174,000 | \$3,174,000 | \$2,897,862 | -\$276,138 |
| State | | | | |
| CO and DS Withheld for SBE Bonds | \$573,724 | \$574,000 | \$574,000 | \$0 |
| SBE Bond Interest Earned | -65 | 85 | 85 | 0 |
| Proceeds from refunding Bonds | 0 | 0 | 0 | 0 |
| Premium -Sale refunding Bonds | 0 | 0 | 0 | 0 |
| Total State Sources | \$573,659 | \$574,085 | \$574,085 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Excess Fees | 0 | 0 | 0 | 0 |
| Interest on Investments | 52,066 | 67,780 | 68,500 | 720 |
| Total Local Sources | \$52,066 | \$67,780 | \$68,500 | \$720 |
| Transfers | | | | |
| Transfer from Capital Projects Funds | \$4,018,821 | \$4,018,821 | \$4,294,959 | \$276,138 |
| Beginning Balance | \$4,681,790 | \$8,495,802 | \$12,321,304 | \$3,825,502 |
| Total | <u>\$12,500,336</u> | <u>\$16,330,488</u> | <u>\$20,156,710</u> | <u>\$3,826,222</u> |

APPROPRIATION:

| | | | | |
|--|---------------------|---------------------|---------------------|--------------------|
| Debt Service | | | | |
| Redemption of Principal | \$415,000 | \$430,000 | \$455,000 | \$25,000 |
| Interest | 3,588,500 | 3,578,150 | 3,560,500 | -17,650 |
| Other Fees | 1,034 | 1,034 | 1,200 | 166 |
| Payments to Refunding Agent | 0 | 0 | 0 | 0 |
| Subtotal | \$4,004,534 | \$4,009,184 | \$4,016,700 | \$7,516 |
| Transfers | | | | |
| Interfund Transfers | \$0 | \$0 | \$0 | \$0 |
| Transfer to Capital Projects Fund | 0 | 0 | 0 | 0 |
| Fund Balance-Reserved for Debt Service | \$8,495,802 | \$12,321,304 | \$16,140,010 | \$3,818,706 |
| Total | <u>\$12,500,336</u> | <u>\$16,330,488</u> | <u>\$20,156,710</u> | <u>\$3,826,222</u> |

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---------------------------------------|---------------------|------------------------|---------------------|-------------|
| Federal | | | | |
| Federal Interest Subsidy - QSCB Bonds | \$3,174,000 | \$3,174,000 | \$2,897,862 | -\$276,138 |
| State | | | | |
| CO and DS Withheld for SBE Bonds | \$0 | \$0 | \$0 | \$0 |
| SBE Bond Interest Earned | 0 | 0 | 0 | 0 |
| Proceeds from refunding Bonds | 0 | 0 | 0 | 0 |
| Premium -Sale refunding Bonds | 0 | 0 | 0 | 0 |
| Total State Sources | \$3,174,000 | \$3,174,000 | \$2,897,862 | -\$276,138 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Excess Fees | 0 | 0 | 0 | 0 |
| Interest on Investments | 9,882 | 16,255 | 16,500 | 245 |
| Total Local Sources | \$9,882 | \$16,255 | \$16,500 | \$245 |
| Transfers | | | | |
| Transfer From Capital Funds | \$3,776,112 | \$3,776,112 | \$4,052,250 | \$276,138 |
| Beginning Balance | \$3,530,280 | \$7,069,574 | \$10,615,241 | \$3,545,667 |
| Total | \$10,490,274 | \$14,035,941 | \$17,581,853 | \$3,545,912 |

APPROPRIATION:

| | | | | |
|--|--------------|--------------|--------------|-------------|
| Debt Service | | | | |
| Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| Interest | 3,420,000 | 3,420,000 | 3,420,000 | 0 |
| Other Fees | 700 | 700 | 700 | 0 |
| Subtotal | \$3,420,700 | \$3,420,700 | \$3,420,700 | \$0 |
| Transfers | | | | |
| Interfund Transfers | \$0 | \$0 | \$0 | \$0 |
| Fund Balance-Reserved for Debt Service | \$7,069,574 | \$10,615,241 | \$14,161,153 | \$3,545,912 |
| Total | \$10,490,274 | \$14,035,941 | \$17,581,853 | \$3,545,912 |

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

STATE BOARD OF EDUCATION BONDS

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--------------------------------------|---------------------|------------------------|---------------------|-----------|
| State | | | | |
| CO and DS Withheld for SBE Bonds | \$573,724 | \$574,000 | \$574,000 | \$0 |
| SBE Bond Interest Earned | -65 | 85 | 85 | 0 |
| Proceeds from refunding Bonds | 0 | 0 | 0 | 0 |
| Premium -Sale refunding Bonds | 0 | 0 | 0 | 0 |
| Total State Sources | \$573,659 | \$574,085 | \$574,085 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Excess Fees | 0 | 0 | 0 | 0 |
| Interest on Investments | 0 | 0 | 0 | 0 |
| Total Local Sources | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | |
| Transfer from Capital Projects Funds | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$98,747 | \$88,572 | \$74,173 | -\$14,399 |
| Total | \$672,406 | \$662,657 | \$648,258 | -\$14,399 |

APPROPRIATION:

| | | | | |
|--|-----------|-----------|-----------|-----------|
| Debt Service | | | | |
| Redemption of Principal | \$415,000 | \$430,000 | \$455,000 | \$25,000 |
| Interest | 168,500 | 158,150 | 140,500 | -17,650 |
| Other Fees | 334 | 334 | 500 | 166 |
| Payments to Refunding Agent | 0 | 0 | 0 | 0 |
| Subtotal | \$583,834 | \$588,484 | \$596,000 | \$7,516 |
| Transfers | | | | |
| Interfund Transfers | \$0 | \$0 | \$0 | \$0 |
| Transfer to Capital Projects Fund | 0 | 0 | 0 | 0 |
| Fund Balance-Reserved for Debt Service | \$88,572 | \$74,173 | \$52,258 | -\$21,915 |
| Total | \$672,406 | \$662,657 | \$648,258 | -\$14,399 |

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--------------------------------------|---------------------|------------------------|---------------------|-----------|
| State | | | | |
| CO and DS Withheld for SBE Bonds | \$0 | \$0 | \$0 | \$0 |
| SBE Bond Interest Earned | 0 | 0 | 0 | 0 |
| Racing Commission Funds | 0 | 0 | 0 | 0 |
| Total State Sources | \$0 | \$0 | \$0 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Sale of Bonds | 0 | 0 | 0 | 0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Excess Fees | 0 | 0 | 0 | 0 |
| Interest on Investments | 42,184 | 51,525 | 52,000 | 475 |
| Total Local Sources | \$42,184 | \$51,525 | \$52,000 | \$475 |
| Transfers | | | | |
| Transfer from Capital Projects Funds | \$242,709 | \$242,709 | \$242,709 | \$0 |
| Beginning Balance | \$1,052,763 | \$1,337,656 | \$1,631,890 | \$294,234 |
| Total | \$1,337,656 | \$1,631,890 | \$1,926,599 | \$294,709 |

APPROPRIATION:

| | | | | |
|--|-------------|-------------|-------------|-----------|
| Debt Service | | | | |
| Redemption of Principal | \$0 | \$0 | \$0 | \$0 |
| Interest | 0 | 0 | 0 | 0 |
| Other Fees | 0 | 0 | 0 | 0 |
| Subtotal | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | |
| Transfer to Capital Funds | \$0 | \$0 | \$0 | \$0 |
| Fund Balance-Reserved for Debt Service | \$1,337,656 | \$1,631,890 | \$1,926,599 | \$294,709 |
| Total | \$1,337,656 | \$1,631,890 | \$1,926,599 | \$294,709 |

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---------------------------------|---------------------|------------------------|---------------------|---------------------|
| State | | | | |
| Federal through State | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | \$109,437 | 116,035 | 109,437 | -6,598 |
| Public Education Capital Outlay | \$0 | 0 | 0 | 0 |
| Total State Sources | \$109,437 | \$116,035 | \$109,437 | -\$6,598 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$19,575,469 | \$18,544,720 | \$18,983,282 | \$438,562 |
| Bond Proceeds | \$0 | 0 | 0 | 0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | 27,606 | 5,684 | 50,000 | 44,316 |
| Government Grant | 0 | 0 | 0 | 0 |
| Unrealized loss on SBA Plan B | 0 | 0 | 0 | 0 |
| Local Grant | 9,490 | 0 | 0 | 0 |
| Total Local Sources | \$19,612,565 | \$18,550,404 | \$19,033,282 | \$482,878 |
| Transfers | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 |
| Transfer from Headstart | 0 | 0 | 0 | 0 |
| Interfund Transfer | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$40,237,813 | \$24,619,005 | \$17,063,668 | -\$7,555,337 |
| Total | \$59,959,815 | \$43,285,444 | \$36,206,387 | -\$7,079,057 |

APPROPRIATION:

| | | | | |
|---|---------------------|---------------------|---------------------|----------------------|
| Lease of Relocatable Facilities | 330,734 | \$43,682 | \$170,723 | \$127,041 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 16,020,948 | 11,666,593 | 20,250,000 | 8,583,407 |
| Furniture and Equipment | 5,418,292 | 2,228,517 | 1,617,323 | -611,194 |
| Motor Vehicles/Buses | 977,397 | 773,549 | 1,024,967 | 251,418 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 141,419 | 0 | 0 | 0 |
| Remodeling | 3,431,924 | 2,604,021 | 3,409,357 | 805,336 |
| Computer Software | 201,276 | \$58,067 | \$225,000 | \$166,933 |
| Total Appropriations | \$26,521,990 | \$17,374,429 | \$26,697,370 | \$9,322,941 |
| Outgoing Transfers: | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 |
| To Debt Service | 4,018,820 | 4,018,120 | 4,295,304 | 277,184 |
| To General Fund for: | | | | |
| Maintenance | 3,600,000 | 3,629,227 | 3,675,000 | 45,773 |
| Equipment | 0 | 0 | 50,000 | 50,000 |
| Property Insurance Premiums | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| To Special Revenue Insurance/FEMA | 0 | 0 | 0 | 0 |
| Total Transfers | \$8,818,820 | \$8,847,347 | \$9,220,304 | \$372,957 |
| Total Appropriations & Transfers | \$35,340,810 | \$26,221,776 | \$35,917,674 | \$9,695,898 |
| Ending Fund Balance | | | | |
| Restricted to Capital Projects | 24,619,005 | 17,063,668 | 288,713 | -16,774,955 |
| Total Ending Fund Balance | \$24,619,005 | \$17,063,668 | \$288,713 | -\$16,774,955 |
| Total | \$59,959,815 | \$43,285,444 | \$36,206,387 | -\$7,079,057 |

| | | | | |
|--|-------------|-------------|-------------|-------------|
| Total Capital Projects Funded Positions | 7.50 | 4.50 | 4.50 | 0.00 |
|--|-------------|-------------|-------------|-------------|

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

CAPITAL IMPROVEMENT TAX FUND

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---------------------------------|---------------------|------------------------|---------------------|---------------------|
| State | | | | |
| Federal through State | | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | 0 | 0 | 0 | \$0 |
| Public Education Capital Outlay | 0 | 0 | 0 | \$0 |
| Total State Sources | \$0 | \$0 | \$0 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$19,575,469 | \$18,544,720 | \$18,983,282 | \$438,562 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | 94,144 | 85 | 50,000 | 49,915 |
| Government Grant | 0 | 0 | 0 | 0 |
| Unrealized loss on SBA Plan B | 0 | 0 | 0 | 0 |
| Local grants | 9,490 | | 0 | 0 |
| Total Local Sources | \$19,679,103 | \$18,544,805 | \$19,033,282 | \$488,477 |
| Transfers | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 |
| Transfer from Headstart | 0 | 0 | 0 | 0 |
| Interfund Transfer | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$21,718,326 | \$20,062,819 | \$17,057,070 | -\$3,005,749 |
| Total | \$41,397,429 | \$38,607,624 | \$36,090,352 | -\$2,517,272 |

APPROPRIATION:

| | | | | |
|---------------------------------------|---------------------|---------------------|---------------------|---------------------|
| Lease of Relocatable Facilities | \$330,734 | \$43,682 | \$170,723 | \$127,041 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 3,768,805 | 7,253,338 | 20,133,965 | 12,880,627 |
| Furniture and Equipment | 3,710,259 | 1,970,550 | 1,617,323 | -353,227 |
| Motor Vehicles/Buses | 977,397 | 773,549 | 1,024,967 | 251,418 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 141,419 | 0 | 0 | 0 |
| Remodeling | 3,431,924 | 2,604,021 | 3,409,357 | 805,336 |
| Computer Software | 155,252 | 58,067 | 225,000 | 166,933 |
| Total Appropriations | \$12,515,790 | \$12,703,207 | \$26,581,335 | \$13,878,128 |

Outgoing Transfers:

To General Fund for:

| | | | | |
|-----------------------------------|--------------------|--------------------|--------------------|------------------|
| Maintenance | \$3,600,000 | \$3,629,227 | \$3,675,000 | \$45,773 |
| Equipment | 0 | 0 | 50,000 | 50,000 |
| Property Insurance Premiums | 1,200,000 | 1,200,000 | 1,200,000 | 0 |
| To Debt Service Fund | 4,018,820 | 4,018,120 | 4,295,304 | 277,184 |
| To Special Revenue Insurance/FEMA | 0 | 0 | 0 | 0 |
| Total Transfers | \$8,818,820 | \$8,847,347 | \$9,220,304 | \$372,957 |

| | | | | |
|---|---------------------|---------------------|---------------------|---------------------|
| Total Appropriations & Transfers | \$21,334,610 | \$21,550,554 | \$35,801,639 | \$14,251,085 |
|---|---------------------|---------------------|---------------------|---------------------|

Ending Fund Balance

| | | | | |
|----------------------------------|---------------------|---------------------|---------------------|----------------------|
| Restricted to Capital Projects | 20,062,819 | 17,057,070 | 288,713 | -16,768,357 |
| Total Ending Fund Balance | \$20,062,819 | \$17,057,070 | \$288,713 | -\$16,768,357 |
| Total | \$41,397,429 | \$38,607,624 | \$36,090,352 | -\$2,517,272 |

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

PUBLIC EDUCATION CAPITAL OUTLAY FUND

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-------------------------------------|---------------------|------------------------|---------------------|--------|
| State | | | | |
| Federal through State Energy Grants | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | 0 | 0 | 0 | 0 |
| Public Education Capital Outlay | 0 | 0 | 0 | 0 |
| Total State Sources | \$0 | \$0 | \$0 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Local Sources | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 |
| Transfer from Debt Service Fund | 0 | 0 | 0 | 0 |
| Interfund Transfer | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$0 | \$0 | \$0 | \$0 |
| Total | \$0 | \$0 | \$0 | \$0 |

APPROPRIATION:

| | | | | |
|---------------------------------------|-----|-----|-----|-----|
| Lease of Relocatable Facilities | \$0 | \$0 | \$0 | \$0 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 0 | 0 | 0 | 0 |
| Furniture and Equipment | 0 | 0 | 0 | 0 |
| Motor Vehicles/Buses | 0 | 0 | 0 | 0 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 0 | 0 | 0 | 0 |
| Remodeling | 0 | 0 | 0 | 0 |
| Computer Software | 0 | 0 | 0 | 0 |
| Total Appropriations | \$0 | \$0 | \$0 | \$0 |

Outgoing Transfers:

To General Fund for:

| | | | | |
|-----------------------------------|-----|-----|-----|-----|
| Maintenance | \$0 | \$0 | \$0 | \$0 |
| Equipment | 0 | 0 | 0 | 0 |
| To Special Revenue Insurance/FEMA | 0 | 0 | 0 | 0 |

Total Transfers \$0 \$0 \$0 \$0

Total Appropriations & Transfers \$0 \$0 \$0 \$0

Ending Fund Balance

| | | | | |
|---------------------------------|-----|-----|-----|-----|
| Restricted for Arbitrage Rebate | \$0 | \$0 | \$0 | \$0 |
| Restricted to Capital Projects | 0 | 0 | 0 | 0 |

Total Ending Fund Balance \$0 \$0 \$0 \$0

Total \$0 \$0 \$0 \$0

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

CAPITAL OUTLAY AND DEBT SERVICE FUND

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-------------------------------------|---------------------|------------------------|---------------------|----------|
| State | | | | |
| Federal through State Energy Grants | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | 109,437 | 116,035 | 109,437 | -6,598 |
| Public Education Capital Outlay | 0 | 0 | 0 | 0 |
| Total State Sources | \$109,437 | \$116,035 | \$109,437 | -\$6,598 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | 0 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Local Sources | \$0 | \$0 | \$0 | \$0 |
| Transfers | | | | |
| Transfer from General Fund | \$0 | \$0 | \$0 | \$0 |
| Transfer from Debt Service Fund | 0 | 0 | 0 | 0 |
| Interfund Transfer | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$0 | \$0 | \$6,598 | \$6,598 |
| Total | \$109,437 | \$116,035 | \$116,035 | \$0 |

APPROPRIATION:

| | | | | |
|---------------------------------------|-----------|-----------|-----------|---------|
| Lease of Relocatable Facilities | \$0 | \$0 | \$0 | \$0 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 109,437 | 109,437 | 116,035 | 6,598 |
| Furniture and Equipment | 0 | 0 | 0 | 0 |
| Motor Vehicles/Buses | 0 | 0 | 0 | 0 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 0 | 0 | 0 | 0 |
| Remodeling | 0 | 0 | 0 | 0 |
| Computer Software | 0 | 0 | 0 | 0 |
| Total Appropriations | \$109,437 | \$109,437 | \$116,035 | \$6,598 |

Outgoing Transfers:

To General Fund for:

| | | | | |
|-----------------------------------|-----|-----|-----|-----|
| Maintenance | \$0 | \$0 | \$0 | \$0 |
| Equipment | 0 | 0 | 0 | 0 |
| To Special Revenue Insurance/FEMA | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |

| | | | | |
|----------------------------------|-----------|-----------|-----------|---------|
| Total Appropriations & Transfers | \$109,437 | \$109,437 | \$116,035 | \$6,598 |
|----------------------------------|-----------|-----------|-----------|---------|

Ending Fund Balance

| | | | | |
|---------------------------------|-----------|-----------|-----------|----------|
| Restricted for Arbitrage Rebate | \$0 | \$0 | \$0 | \$0 |
| Restricted to Capital Projects | 0 | 6,598 | 0 | -6,598 |
| Total Ending Fund Balance | \$0 | \$6,598 | \$0 | -\$6,598 |
| Total | \$109,437 | \$116,035 | \$116,035 | \$0 |

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS FUND

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-------------------------------------|---------------------|------------------------|---------------------|--------|
| State | | | | |
| Federal through State Energy Grants | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | 0 | 0 | 0 | 0 |
| Public Education Capital Outlay | 0 | 0 | 0 | 0 |
| Total State Sources | \$0 | \$0 | \$0 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | 1,777 | 0 | 0 | 0 |
| Miscellaneous | 0 | 0 | 0 | 0 |
| Total Local Sources | \$1,777 | \$0 | \$0 | \$0 |
| Transfers | | | | |
| Transfer from Debt Service Fund | \$0 | \$0 | \$0 | \$0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$1,216,833 | \$0 | \$0 | \$0 |
| Total | \$1,218,610 | \$0 | \$0 | \$0 |

APPROPRIATION:

| | | | | |
|---------------------------------------|-------------|-----|-----|-----|
| Lease of Relocatable Facilities | \$0 | \$0 | \$0 | \$0 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 0 | 0 | 0 | 0 |
| Furniture and Equipment | 1,172,586 | 0 | 0 | 0 |
| Motor Vehicles/Buses | 0 | 0 | 0 | 0 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 0 | 0 | 0 | 0 |
| Remodeling | 0 | 0 | 0 | 0 |
| Computer Software | 46,024 | 0 | 0 | 0 |
| Total Appropriations | \$1,218,610 | \$0 | \$0 | \$0 |
| Outgoing Transfers: | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 |
| To General Fund for: | | | | |
| Maintenance | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Total Appropriations & Transfers | \$1,218,610 | \$0 | \$0 | \$0 |
| Ending Fund Balance | | | | |
| Restricted for Arbitrage Rebate | \$0 | \$0 | \$0 | \$0 |
| Restricted to Capital Projects | 0 | 0 | 0 | 0 |
| Total Ending Fund Balance | \$0 | \$0 | \$0 | \$0 |
| Total | \$1,218,610 | \$0 | \$0 | \$0 |

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTIONS BONDS

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-------------------------------------|---------------------|------------------------|---------------------|---------------------|
| State | | | | |
| Federal through State Energy Grants | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay & Debt Service | 0 | 0 | 0 | 0 |
| Public Education Capital Outlay | 0 | 0 | 0 | 0 |
| Total State Sources | \$0 | \$0 | \$0 | \$0 |
| Local | | | | |
| Local Ad Valorem Tax Levies | \$0 | \$0 | \$0 | \$0 |
| Tax Redemptions | 0 | 0 | 0 | 0 |
| Interest on Investments | -68,315 | 5,599 | 0 | -5,599 |
| Bond Proceeds | 0 | 0 | 0 | 0 |
| Total Local Sources | -\$68,315 | \$5,599 | \$0 | -\$5,599 |
| Transfers | | | | |
| Interfund Transfer | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Beginning Balance | \$17,302,654 | \$4,556,186 | \$0 | -\$4,556,186 |
| Total | \$17,234,339 | \$4,561,785 | \$0 | -\$4,561,785 |

APPROPRIATION:

| | | | | |
|---|---------------------|--------------------|------------|---------------------|
| Lease of Relocatable Facilities | \$0 | \$0 | \$0 | \$0 |
| Library Books | 0 | 0 | 0 | 0 |
| Building and Fixed Building Equipment | 12,142,706 | 4,303,818 | 0 | -4,303,818 |
| Furniture and Equipment | 535,447 | 257,967 | 0 | -257,967 |
| Motor Vehicles/Buses | 0 | 0 | 0 | 0 |
| Land | 0 | 0 | 0 | 0 |
| Land Improvements | 0 | 0 | 0 | 0 |
| Remodeling | 0 | 0 | 0 | 0 |
| Computer Software | 0 | 0 | 0 | 0 |
| Total Appropriations | \$12,678,153 | \$4,561,785 | \$0 | -\$4,561,785 |
| Outgoing Transfers: | | | | |
| Interfund Transfer | \$0 | \$0 | \$0 | \$0 |
| To General Fund for: | | | | |
| Land Sale Proceeds | 0 | 0 | 0 | 0 |
| Equipment | 0 | 0 | 0 | 0 |
| Total Transfers | \$0 | \$0 | \$0 | \$0 |
| Total Appropriations & Transfers | \$12,678,153 | \$4,561,785 | \$0 | -\$4,561,785 |
| Ending Fund Balance | | | | |
| Restricted for Arbitrage Rebate | \$0 | \$0 | \$0 | \$0 |
| Restricted to Capital Projects | 4,556,186 | 0 | 0 | 0 |
| Total Ending Fund Balance | \$4,556,186 | \$0 | \$0 | \$0 |
| Total | \$17,234,339 | \$4,561,785 | \$0 | -\$4,561,785 |

SPECIAL REVENUE FUND - FEDERAL ENTITLEMENTS/GRANTS-ESTIMATED REVENUE/APPROPRIATION

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-----------------------------------|---------------------|------------------------|---------------------|-------------|
| Federal Direct | | | | |
| Headstart & Early Headstart | \$2,130,371 | \$2,063,649 | \$2,059,866 | -\$3,783 |
| Federal through State | | | | |
| Vocational Acts | 226,199 | 172,720 | 189,108 | 16,388 |
| Elementary & Secondary Education | | | | |
| Act, Title II | 594,296 | 562,622 | 618,978 | 56,356 |
| Drug Free School Program | 0 | 0 | 0 | 0 |
| Individuals with Disabilities Act | 3,718,316 | 3,895,308 | 5,289,701 | 1,394,393 |
| Elementary & Secondary Education | | | | |
| Act, Title I | 3,809,290 | 3,661,016 | 3,746,100 | 85,084 |
| Adult Basic Education | 352,536 | 305,133 | 331,767 | 26,634 |
| Elementary & Secondary Education | | | | |
| Act, Title V | 0 | 0 | 0 | 0 |
| Other Federal Grants | 220,894 | 58,146 | 93,622 | 35,476 |
| subtotal | \$11,051,902 | \$10,718,594 | \$12,329,142 | \$1,610,548 |
| Local Grants | | | | |
| Other | | | | |
| subtotal | \$0 | \$0 | \$0 | \$0 |
| Transfer from Other General Fund | \$0 | \$0 | \$0 | \$0 |
| Total | \$11,051,902 | \$10,718,594 | \$12,329,142 | \$1,610,548 |

APPROPRIATION BY FUNCTION

| | | | | |
|---------------------------------------|--------------|--------------|--------------|-------------|
| 5000 Instructional Services | \$5,333,880 | \$5,583,634 | \$5,598,392 | \$14,758 |
| 6100 Pupil Personnel Services | 803,994 | 663,362 | 847,846 | 184,484 |
| 6200 Instructional Media Services | 0 | 0 | 0 | 0 |
| 6300 Instructional Curriculum Dev. | 2,649,253 | 2,507,626 | 3,179,058 | 671,432 |
| 6400 Instructional Staff Training | 1,448,408 | 1,271,497 | 1,810,413 | 538,916 |
| 6500 Instructional Related Technology | 93,964 | 0 | 0 | 0 |
| 7200 General Administration | 356,740 | 356,272 | 596,129 | 239,857 |
| 7300 School Administration | 153,931 | 138,037 | 135,705 | -2,332 |
| 7400 Facilities Acquisition and | | | | |
| Construction | 102,454 | 66,875 | 26,934 | -39,941 |
| 7500 Fiscal Services | 26,490 | 25,375 | 25,846 | 471 |
| 7800 Pupil Transportation Services | 10,297 | 2,725 | 38,101 | 35,376 |
| 7900 Operation of Plant | 72,085 | 102,627 | 70,718 | -31,909 |
| 8100 Maintenance of Plant | 406 | 564 | 0 | -564 |
| 9700 Transfer (Insurance,FEMA, HS) | 0 | 0 | 0 | 0 |
| Total | \$11,051,902 | \$10,718,594 | \$12,329,142 | \$1,610,548 |

APPROPRIATION BY OBJECT

| | | | | |
|----------------------------|--------------|--------------|--------------|-------------|
| 100 Salaries | \$6,314,229 | \$5,930,669 | \$7,421,549 | \$1,490,880 |
| 200 Benefits | 2,061,103 | 1,951,682 | 2,240,057 | 288,375 |
| 300 Purchased Services | 1,184,074 | 999,955 | 867,720 | -132,235 |
| 500 Materials and Supplies | 406,631 | 387,054 | 457,451 | 70,397 |
| 600 Capital Outlay | 319,378 | 692,369 | 209,367 | -483,002 |
| 700 Other Expenses | 766,487 | 756,865 | 1,132,998 | 376,133 |
| Total | \$11,051,902 | \$10,718,594 | \$12,329,142 | \$1,610,548 |

| | | | |
|-----------|--------|-------|--------|
| Positions | 197.62 | 195.4 | 196.37 |
|-----------|--------|-------|--------|

SPECIAL REVENUE FUND - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
ESTIMATED REVENUE/APPROPRIATIONS

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-----------------------------------|---------------------|------------------------|---------------------|-----------|
| Federal Direct | | | | |
| Federal Direct | \$0 | \$0 | \$0 | \$0 |
| Federal Through State | | | | |
| Education Jobs Act Funds | \$49,214 | \$0 | \$0 | \$0 |
| Race to the Top | 442,526 | 418,399 | 694,570 | 276,171 |
| Individuals with Disabilities Act | 66,105 | 0 | 0 | 0 |
| Elementary & Secondary Education | | | | |
| Act, Title I | 30,871 | 0 | 0 | 0 |
| Other Food Service | 0 | 0 | 0 | 0 |
| Other Federal Grants | 2,604 | 0 | 0 | 0 |
| Education Stabilization Funds | 0 | 0 | 0 | 0 |
| subtotal | 591,320 | 418,399 | 694,570 | \$276,171 |
| Local Grants | | | | |
| Other | 0 | 0 | 0 | \$0 |
| subtotal | \$0 | \$0 | \$0 | \$0 |
| Transfer from Other General Fund | \$0 | \$0 | \$0 | \$0 |
| Total | \$591,320 | \$418,399 | \$694,570 | \$276,171 |

APPROPRIATION BY FUNCTION

| | | | | |
|---------------------------------------|-----------|-----------|-----------|-----------|
| 5000 Instructional Services | \$248,321 | \$91,829 | \$158,428 | \$66,599 |
| 6100 Pupil Personnel Services | 0 | 0 | 0 | 0 |
| 6200 Instructional Media Services | 0 | 0 | 0 | 0 |
| 6300 Instructional Curriculum Dev. | 224,741 | 148,613 | 373,297 | 224,684 |
| 6400 Instructional Staff Training | 88,998 | 61,582 | 141,800 | 80,218 |
| 6500 Instructional Related Technology | 13,800 | 0 | 0 | 0 |
| 7200 General Administration | 14,235 | 12,559 | 20,095 | 7,536 |
| 7300 School Administration | 0 | 0 | 0 | 0 |
| 7400 Facilities Acquisition and | | | | |
| Construction | 1,225 | 0 | 0 | 0 |
| 7500 Fiscal Services | 0 | 0 | 0 | 0 |
| 7600 Food Services | 0 | 0 | 0 | 0 |
| 7800 Pupil Transportation Services | 0 | 0 | 0 | 0 |
| 7900 Operation of Plant | 0 | 0 | 0 | 0 |
| 8200 Administrative Technology | 0 | 103,816 | 950 | -102,866 |
| 9100 Community Service | 0 | 0 | 0 | 0 |
| 9700 Transfer (Insurance,FEMA, HS) | 0 | 0 | 0 | 0 |
| Total | \$591,320 | \$418,399 | \$694,570 | \$276,171 |

APPROPRIATION BY OBJECT

| | | | | |
|----------------------------|-----------|-----------|-----------|-----------|
| 100 Salaries | \$143,321 | \$75,293 | \$136,321 | \$61,028 |
| 200 Benefits | 34,490 | 18,460 | 19,373 | 913 |
| 300 Purchased Services | 82,751 | 217,698 | 73,606 | -144,092 |
| 400 Energy Services | 0 | 0 | 0 | 0 |
| 500 Materials and Supplies | 80,066 | 59,055 | 87,333 | 28,278 |
| 600 Capital Outlay | 219,550 | 23,442 | 317,275 | 293,833 |
| 700 Other Expenses | 31,142 | 24,451 | 60,662 | 36,211 |
| 900 Transfers | 0 | 0 | 0 | 0 |
| Total | \$591,320 | \$418,399 | \$694,570 | \$276,171 |

| | | | |
|-----------|------|------|------|
| Positions | 3.00 | 1.10 | 1.10 |
|-----------|------|------|------|

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---------------------------------|---------------------|------------------------|---------------------|------------|
| Federal through State | | | | |
| National School Lunch Act | \$5,378,354 | \$5,605,853 | \$5,507,980 | -\$97,873 |
| Summer Feeding Program | 260,153 | 117,989 | 118,000 | 11 |
| USDA Donated Food | 423,853 | 531,704 | 564,356 | 32,652 |
| subtotal | \$6,062,360 | \$6,255,545 | \$6,190,336 | -\$65,209 |
| State | | | | |
| Breakfast Supplement | \$50,009 | \$50,445 | \$50,445 | \$0 |
| Food Service Supplement | 62,973 | 59,320 | 59,320 | 0 |
| Cafeteria Inspection Allocation | 2,222 | 3,844 | 3,844 | 0 |
| | \$115,204 | \$113,609 | \$113,609 | \$0 |
| Local | | | | |
| Food Service Sales | \$2,377,805 | \$2,265,334 | \$2,072,800 | -\$192,534 |
| Unrealized loss on SBA Plan B | \$0 | \$0 | 0 | 0 |
| Interest on Investments | 7,364 | 0 | 0 | 0 |
| subtotal | \$2,385,168 | \$2,265,334 | \$2,072,800 | -\$192,534 |
| Transfer from General Fund | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | \$1,150,262 | \$1,409,752 | \$1,795,725 | \$385,972 |
| Total | \$9,712,995 | \$10,044,240 | \$10,172,470 | \$128,230 |

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

| | | | | |
|------------------------|-------------|-------------|-------------|-----------|
| Salaries | \$2,557,109 | \$2,540,979 | \$2,610,783 | \$69,804 |
| Benefits | 1,440,345 | 1,371,564 | 1,838,938 | 467,374 |
| Purchased Services* | 160,765 | 156,609 | 156,609 | 0 |
| Energy Services* | 275,589 | 276,800 | 276,800 | 0 |
| Materials and Supplies | 3,404,305 | 3,455,659 | 3,581,500 | 125,841 |
| Capital Outlay | 30,880 | 10,633 | 63,000 | 52,367 |
| Other Expenses** | 434,249 | 436,271 | 436,271 | 0 |
| sub-total | \$8,303,242 | \$8,248,515 | \$8,963,901 | \$715,386 |

Outgoing Transfers:
 To General Fund

| | | | | |
|---------------------|-------------|--------------|--------------|------------|
| Ending Fund Balance | \$1,409,752 | \$1,795,725 | \$1,208,569 | -\$587,156 |
| Total | \$9,712,995 | \$10,044,240 | \$10,172,470 | \$128,230 |

| | | | | |
|-----------|--------|--------|--------|------|
| Positions | 163.00 | 166.00 | 166.00 | 0.00 |
|-----------|--------|--------|--------|------|

*Includes food service portion of utilities \$395,943 \$395,943 \$386,395

**Includes Indirect costs paid to General Fund \$221,780 \$221,780 \$220,000

SPECIAL REVENUE FUND - INSURANCE AND FEMA

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---|---------------------|------------------------|---------------------|---------------------|
| Federal through State | | | | |
| FEMA | \$0 | \$0 | \$0 | \$0 |
| Miscellaneous State | | | | |
| Local | | | | |
| Insurance Proceeds | -\$84,968 | \$0 | \$0 | \$0 |
| Interest Earned | 20,643 | 0 | 0 | 0 |
| Other grants | 0 | 0 | 0 | 0 |
| Unrealized loss on SBA Plan B | 0 | 0 | 0 | 0 |
| Transfer from Special Revenue/Headstart | 0 | 0 | 0 | 0 |
| Transfer from Capital Projects Funds | 0 | 0 | 0 | 0 |
| Beginning Fund Balance | 13,791,123 | 6,743,314 | 2,115,576 | -4,627,738 |
| Total | \$13,726,797 | \$6,743,314 | \$2,115,576 | -\$4,627,738 |

APPROPRIATION BY FUNCTION

| | | | | |
|---|--------------------|--------------------|------------|---------------------|
| 5000 Instructional Services | \$0 | \$0 | \$0 | \$0 |
| 6100 Pupil Personnel Services | 0 | 0 | 0 | 0 |
| 6200 Instructional Media Services | 0 | 0 | 0 | 0 |
| 6300 Instructional Curriculum Dev. | 0 | 0 | 0 | 0 |
| 6400 Instructional Staff Training | 0 | 0 | 0 | 0 |
| 7300 School Administration | 0 | 0 | 0 | 0 |
| 7400 Facilities Acquisition and Construction | 6,746,937 | 2,627,738 | 0 | -2,627,738 |
| 7500 Fiscal Services | 35,729 | 0 | 0 | 0 |
| 7600 Food Services | 0 | 0 | 0 | 0 |
| 7700 Central Services | 200,818 | 0 | 0 | 0 |
| 7800 Pupil Transportation Services | 0 | 0 | 0 | 0 |
| 7900 Operation of Plant | 0 | 0 | 0 | 0 |
| 8100 Maintenance | 0 | 0 | 0 | 0 |
| 9100 Community Services | 0 | 0 | 0 | 0 |
| Total Appropriations | \$6,983,484 | \$2,627,738 | \$0 | -\$2,627,738 |

Transfers Out

| | | | | |
|-----------------|-----|-------------|-----|--------------|
| To General Fund | \$0 | \$2,000,000 | \$0 | -\$2,000,000 |
|-----------------|-----|-------------|-----|--------------|

| | | | | |
|---------------------|---------------------|--------------------|--------------------|---------------------|
| Ending Fund Balance | \$6,743,314 | \$2,115,576 | \$2,115,576 | \$0 |
| Total | \$13,726,797 | \$6,743,314 | \$2,115,576 | -\$4,627,738 |

APPROPRIATION BY PROJECT

| | | | | |
|--------------------------|--------------------|--------------------|------------|---------------------|
| School rebuilds: | | | | |
| Charlotte High | \$78,716 | \$0 | \$0 | \$0 |
| East Elementary | 0 | 0 | 0 | 0 |
| Punta Gorda Warehouse | 2,738,532 | 641,104 | 0 | -641,104 |
| Punta Gorda Food Service | 0 | 0 | 0 | 0 |
| Punta Gorda Maintenance | 3,893,194 | 1,886,635 | 0 | -1,886,635 |
| All other expenses | 273,042 | 99,999 | 0 | -99,999 |
| Total | \$6,983,484 | \$2,627,738 | \$0 | -\$2,627,738 |

| | | | | |
|-----------|------|------|------|------|
| Positions | 3.00 | 0.00 | 0.00 | 0.00 |
|-----------|------|------|------|------|

INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

EMPLOYEE BENEFITS PROGRAM

| ESTIMATED REVENUE | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|-------------------------------|---------------------|------------------------|---------------------|-------------|
| Local | | | | |
| Insurance Premiums/Board | \$15,478,618 | \$15,777,225 | \$16,000,000 | \$222,775 |
| Insurance Premiums/Retiree | 697,315 | 743,966 | 750,000 | 6,034 |
| Insurance Premiums/Employee | 2,961,125 | 2,544,960 | 2,600,000 | 55,040 |
| Other premiums/reimbursements | 630,699 | 230,389 | 250,000 | 19,611 |
| Interest on Investments | 4,604 | 0 | 4,000 | 4,000 |
| sub-total | \$19,772,361 | \$19,296,540 | \$19,604,000 | \$307,460 |
| Beginning Fund Balance | \$4,039,145 | \$6,597,247 | \$8,697,012 | \$2,099,765 |
| Total | \$23,811,506 | \$25,893,787 | \$28,301,012 | \$2,407,225 |

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

| | | | | |
|------------------------|--------------|--------------|--------------|-------------|
| Salaries | \$124,611 | \$124,169 | \$125,000 | \$831 |
| Benefits | 31,758 | 35,237 | 35,500 | 263 |
| Purchased Services | 3,776,484 | 3,525,856 | 3,800,000 | 274,144 |
| Materials and Supplies | 2,497 | 1,853 | 2,000 | 147 |
| Capital Outlay | 200 | 450 | 500 | 50 |
| Other Expenses | 13,278,709 | 13,509,210 | 14,500,000 | 990,790 |
| sub-total | \$17,214,259 | \$17,196,775 | \$18,463,000 | \$1,266,225 |

| | | | | |
|--------------------------|-----|-----|-------------|-----------|
| Transfer to General Fund | \$0 | \$0 | \$2,000,000 | 2,000,000 |
|--------------------------|-----|-----|-------------|-----------|

| | | | | |
|---------------------|-------------|-------------|-------------|------------|
| Ending Fund Balance | \$6,597,247 | \$8,697,012 | \$7,838,012 | -\$859,000 |
|---------------------|-------------|-------------|-------------|------------|

| | | | | |
|-------|--------------|--------------|--------------|-------------|
| Total | \$23,811,506 | \$25,893,787 | \$28,301,012 | \$2,407,225 |
|-------|--------------|--------------|--------------|-------------|

| | | | | |
|-----------|------|------|------|------|
| Positions | 2.40 | 2.90 | 2.90 | 0.00 |
|-----------|------|------|------|------|

| | | | | |
|--------------------------|----------|----------|----------|-------|
| Total Budgeted Positions | 2,200.11 | 2,137.34 | 2,129.89 | -7.45 |
|--------------------------|----------|----------|----------|-------|

The School Board of Charlotte County, Florida
Department Budgets

Department: School Board 9000

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------------|
| Salaries | \$205,408 | \$205,969 | \$209,793 | \$3,824 |
| Benefits | 81,456 | 81,584 | 83,424 | 1,840 |
| Services | 242,408 | 200,933 | 198,987 | -1,946 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 552 | 386 | 847 | 461 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 17,626 | 41,202 | 20,451 | -20,751 |
| Total | \$547,450 | \$530,074 | \$513,502 | -\$16,572 |

Positions

| | | | | |
|----------------|------|------|------|------|
| Board Members | 5.00 | 5.00 | 5.00 | 0.00 |
| Clerical Staff | 0.50 | 1.00 | 1.00 | 0.00 |
| | 5.50 | 6.00 | 6.00 | 0.00 |

Department: Superintendent 9010

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$225,140 | \$203,016 | \$193,830 | -\$9,186 |
| Benefits | 42,900 | 41,017 | 63,965 | 22,948 |
| Services | 42,161 | 49,720 | 44,622 | -5,098 |
| Energy | 59,198 | 43,202 | 56,000 | 12,798 |
| Supplies | 3,091 | 1,610 | 1,455 | -155 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 12,245 | 22,824 | 11,836 | -10,988 |
| Total | \$384,735 | \$361,389 | \$371,708 | \$10,319 |

Positions

| | | | | |
|----------------|------|------|------|------|
| Superintendent | 1.50 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 1.00 | 1.00 | 1.00 | 0.00 |
| | 2.50 | 2.00 | 2.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Human Resources and Employee Relations 9011

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------------|
| Salaries | \$529,721 | \$603,723 | \$589,765 | -\$13,958 |
| Benefits | 149,680 | 181,974 | 192,648 | 10,674 |
| Services | 9,921 | 12,772 | 4,287 | -8,485 |
| Energy | 5 | 7 | 0 | -7 |
| Supplies | 7,963 | 10,276 | 6,760 | -3,516 |
| Capital Outlay | 210 | 0 | 0 | 0 |
| Other | 4,308 | 6,804 | 3,144 | -3,660 |
| Total | \$701,808 | \$815,556 | \$796,604 | -\$18,952 |

Positions

| | | | | |
|--------------------------|--------------|--------------|--------------|-------------|
| Assistant Superintendent | 1.00 | 1.00 | 1.00 | 0.00 |
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| District Security Mgr | 1.00 | 1.00 | 1.00 | 0.00 |
| Manager | 0.50 | 0.50 | 0.50 | 0.00 |
| Certification | 0.00 | 0.00 | 1.00 | 1.00 |
| Investigator | 1.00 | 1.00 | 1.00 | 0.00 |
| Union Presidents | 0.00 | 2.00 | 1.00 | -1.00 |
| Personnel Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 9.60 | 7.60 | 7.60 | 0.00 |
| | 15.10 | 15.10 | 15.10 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Business Services 9021

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$691,053 | \$641,628 | \$672,584 | \$30,956 |
| Benefits | 193,755 | 186,596 | 221,919 | 35,323 |
| Services | 24,249 | 23,767 | 24,336 | 569 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 5,304 | 6,075 | 5,769 | -306 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 865 | 547 | 600 | 53 |
| Total | \$915,226 | \$858,613 | \$925,208 | \$66,595 |

Positions

| | | | | |
|------------------------------|--------------|--------------|--------------|-------------|
| Director | 2.00 | 2.00 | 2.00 | 0.00 |
| Accounting/Payroll Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Budget/Finance Specialist | 0.50 | 0.50 | 0.50 | 0.00 |
| Internal Accounts Accountant | 1.00 | 0.50 | 0.50 | 0.00 |
| Accountant | 1.00 | 0.50 | 0.50 | 0.00 |
| Risk Specialist | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 9.00 | 8.00 | 8.00 | 0.00 |
| | 15.50 | 13.50 | 13.50 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Information Services 9024

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$717,838 | \$709,430 | \$735,335 | \$25,905 |
| Benefits | 2,041,567 | 208,289 | 226,617 | 18,328 |
| Services | 31,340 | 29,447 | 36,500 | 7,053 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 9,184 | 6,948 | 20,000 | 13,052 |
| Capital Outlay | 4,031 | 2,158 | 15,500 | 13,342 |
| Other | 4,814 | 0 | 3,500 | 3,500 |
| Total | \$2,808,774 | \$956,272 | \$1,037,452 | \$81,180 |

Positions

| | | | | |
|--------------------|--------------|--------------|--------------|-------------|
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Programmers | 8.00 | 8.00 | 8.00 | 0.00 |
| Computer Operators | 2.00 | 2.00 | 2.00 | 0.00 |
| Web master | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 2.00 | 2.00 | 2.00 | 0.00 |
| | 14.00 | 14.00 | 14.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: District Support Services 9026

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$105,642 | \$104,499 | \$112,245 | \$7,746 |
| Benefits | 21,604 | 21,885 | 33,597 | 11,712 |
| Services | 3,195 | 2,314 | 2,315 | 1 |
| Energy | 914 | 0 | 0 | 0 |
| Supplies | 704 | 791 | 1,050 | 259 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 143 | 0 | -143 |
| Total | \$132,059 | \$129,632 | \$149,207 | \$19,575 |

Positions

| | | | | |
|--------------------------|------|------|------|------|
| Assistant Superintendent | 0.75 | 0.75 | 0.75 | 0.00 |
| Clerical Staff | 0.75 | 0.75 | 0.75 | 0.00 |
| | 1.50 | 1.50 | 1.50 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Purchasing 9022

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|------------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$455,849 | \$504,160 | \$450,876 | -\$53,284 |
| Benefits | 152,616 | 172,275 | 158,754 | -13,521 |
| Services | 20,952 | 72,001 | 17,815 | -54,186 |
| Energy | 22,522 | 10,281 | 25,925 | 15,644 |
| Supplies | 15,030 | 19,555 | 2,679 | -16,876 |
| Capital Outlay | 126 | 135 | 250 | 115 |
| Other | 1,325 | 6,761 | 2,005 | -4,756 |
| Total | \$668,420 | \$785,168 | \$658,304 | -\$126,864 |

Positions

| | | | | |
|-------------------------------|-------|-------|-------|-------|
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Purchasing Specialist/Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Warehouse Foreman | 1.00 | 1.00 | 1.00 | 0.00 |
| Warehousemen | 3.00 | 3.00 | 3.00 | 0.00 |
| Property Control Clerk | 2.00 | 2.00 | 2.00 | 0.00 |
| Clerical staff | 1.00 | 1.00 | 2.00 | 1.00 |
| Courier | 1.00 | 1.00 | 1.00 | 0.00 |
| Purchasing Agent | 3.00 | 4.00 | 3.00 | -1.00 |
| | 13.00 | 14.00 | 14.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Printing 9023

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$166,460 | \$166,167 | \$170,924 | \$4,757 |
| Benefits | 56,743 | 57,978 | 65,136 | 7,158 |
| Services | 55,550 | 57,860 | 83,976 | 26,116 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 41,312 | 47,408 | 60,000 | 12,592 |
| Capital Outlay | 0 | 30 | 0 | -30 |
| Other | 290 | 241 | 0 | -241 |
| Total | \$320,355 | \$329,684 | \$380,036 | \$50,352 |

Positions

| | | | | |
|--------------------|------|------|------|------|
| Print Shop Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Non Clerical Staff | 3.00 | 3.00 | 3.00 | 0.00 |
| | 4.00 | 4.00 | 4.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Support Services Facilities 9025

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------------|
| Salaries | \$47,890 | \$50,097 | \$49,920 | -\$177 |
| Benefits | 21,590 | 21,122 | 22,814 | 1,692 |
| Services | 42,373 | 37,418 | 35,860 | -1,558 |
| Energy | 8,090 | 1,537 | 8,600 | 7,063 |
| Supplies | 4,245 | 5,017 | 7,250 | 2,233 |
| Capital Outlay | 724 | 104 | 500 | 396 |
| Other | 0 | 474 | 0 | -474 |
| Total | \$124,912 | \$115,769 | \$124,944 | \$9,175 |
| Positions | | | | |
| Custodian | 2.00 | 2.00 | 2.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Student Transportation 9042

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------------|
| Salaries | \$3,175,406 | \$3,066,970 | \$3,214,220 | \$147,250 |
| Benefits | 1,411,004 | 1,329,736 | 1,489,492 | 159,756 |
| Services | 72,353 | 76,971 | 67,110 | -9,861 |
| Energy | 935,105 | 937,886 | 1,182,000 | 244,114 |
| Supplies | 204,254 | 238,576 | 275,000 | 36,424 |
| Capital Outlay | 118 | 0 | 0 | 0 |
| Other | 76,768 | 96,569 | 108,358 | 11,789 |
| Total | \$5,875,008 | \$5,746,708 | \$6,336,180 | \$589,472 |

Positions

| | | | | |
|----------------------------|---------------|---------------|---------------|--------------|
| Director | 1 | 1 | 1 | 0.00 |
| Operations Manager | 1 | 1 | 1 | 0.00 |
| Routing and Scheduling Man | 1 | 1 | 1 | 0.00 |
| Training Manager | 1 | 1 | 1 | 0.00 |
| Service Manager | 1 | 1 | 1 | 0.00 |
| Foreman | 1 | 1 | 1 | 0.00 |
| Route Coordinator | 1 | 1 | 1 | 0.00 |
| Road Observer | 1 | 0 | 0 | 0.00 |
| Mechanic | 8 | 8 | 8 | 0.00 |
| Mechanic Helper | 3 | 3 | 3 | 0.00 |
| Parts Record Clerk | 1 | 1 | 1 | 0.00 |
| Dispatcher | 4 | 4 | 4 | 0.00 |
| Bus Driver | 91 | 95 | 90 | -5.00 |
| Bus Aide | 27 | 30 | 28 | -2.00 |
| Operations Bus Driver | 6 | 1 | 1 | 0.00 |
| Secretary | 1 | 1 | 1 | 0.00 |
| Clerk Typist | 1 | 1 | 1 | 0.00 |
| | 150.00 | 151.00 | 144.00 | -7.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Sites and Grounds 9043

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$309,531 | \$312,129 | \$311,160 | -\$969 |
| Benefits | 128,275 | 130,125 | 135,426 | 5,301 |
| Services | 72,714 | 56,537 | 71,561 | 15,024 |
| Energy | 31,850 | 25,996 | 36,000 | 10,004 |
| Supplies | 15,672 | 12,723 | 13,802 | 1,079 |
| Capital Outlay | 0 | 354 | 0 | -354 |
| Other | 124,557 | 139,098 | 132,537 | -6,561 |
| Total | \$682,599 | \$676,962 | \$700,486 | \$23,524 |
| | | | | |
| Positions | | | | |
| Groundskeepers | 11.00 | 10.00 | 10.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Maintenance 9044

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|-----------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$1,096,171 | \$1,221,449 | \$1,269,535 | \$48,086 |
| Benefits | 377,641 | 432,029 | 476,092 | 44,063 |
| Services | 560,487 | 556,936 | 565,742 | 8,806 |
| Energy | 80,875 | 86,280 | 104,480 | 18,200 |
| Supplies | 225,285 | 245,911 | 250,200 | 4,289 |
| Capital Outlay | 1,030 | 0 | 0 | 0 |
| Other | 379 | 12,655 | 21,750 | 9,095 |
| Total | \$2,341,868 | \$2,555,260 | \$2,687,799 | \$132,539 |

Positions

| | | | | |
|-----------------------|-------|-------|-------|------|
| Director | 0.83 | 1.00 | 1.00 | 0.00 |
| Supervisor/Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Energy Educ | 0.00 | 0.00 | 1.00 | 1.00 |
| AV Foreman | 0.00 | 1.00 | 1.00 | 0.00 |
| AV Technician | 0.00 | 2.00 | 2.00 | 0.00 |
| Tradesman and Helpers | 23.00 | 20.00 | 21.00 | 1.00 |
| Clerical Staff | 4.00 | 4.50 | 4.50 | 0.00 |
| | 28.83 | 29.50 | 31.50 | 2.00 |

The School Board of Charlotte County, Florida
Department Budgets

| | |
|---|------|
| Department: Facilities Custodial Management | 9045 |
|---|------|

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$121,280 | \$118,855 | \$128,233 | \$9,378 |
| Benefits | 33,702 | 34,039 | 38,132 | 4,093 |
| Services | 26,507 | 18,548 | 26,390 | 7,842 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 0 | 21 | 480 | 459 |
| Capital Outlay | 0 | | | 0 |
| Other | 290 | 290 | 0 | -290 |
| Total | \$181,779 | \$171,753 | \$193,235 | \$21,482 |

| | | | | |
|--------------------|------|------|------|------|
| Positions | | | | |
| Supervisor/Manager | 1.00 | 1.00 | 1.00 | 0.00 |
| Custodial Foremen | 1.00 | 1.00 | 1.00 | 0.00 |
| | 2.00 | 2.00 | 2.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Learning Services 9032

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|----------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$165,549 | \$147,747 | \$167,814 | \$20,067 |
| Benefits | 37,869 | 33,707 | 42,811 | 9,104 |
| Services | 2,672 | 1,211 | 1,775 | 564 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 2,197 | 1,542 | 1,850 | 308 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 118 | 0 | 400 | 400 |
| Total | \$208,405 | \$184,207 | \$214,650 | \$30,443 |

Positions

| | | | | |
|--------------------------|------|------|------|-------|
| Assistant Superintendent | 1.00 | 0.50 | 1.00 | 0.50 |
| Director/Coordinator | 0.00 | 0.55 | 0.00 | -0.55 |
| Clerical Staff | 2.00 | 1.00 | 2.00 | 1.00 |
| | 3.00 | 2.05 | 3.00 | 0.95 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Instructional and Curriculum Writing 205

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|------------------|
| Salaries | \$382,326 | \$291,242 | \$249,834 | -\$41,408 |
| Benefits | 102,492 | 80,723 | 81,218 | 495 |
| Services | 36,474 | 32,944 | 44,950 | 12,006 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 1,395 | 2,193 | 3,000 | 807 |
| Capital Outlay | 0 | 890 | 0 | -890 |
| Other | 4,004 | 4,676 | 2,400 | -2,276 |
| Total | \$526,691 | \$412,668 | \$381,402 | -\$31,266 |

Positions

| | | | | |
|--------------------------|------|------|------|-------|
| 1 Teachers on Assignment | 5.10 | 3.20 | 3.10 | -0.10 |
| 2 Clerical | 1.35 | 1.00 | 1.00 | 0.00 |
| | 6.45 | 4.20 | 4.10 | -0.10 |

The School Board of Charlotte County, Florida
Department Budgets

| | |
|----------------------------------|------|
| Department: Elementary Education | 9031 |
|----------------------------------|------|

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|----------|
| Salaries | \$113,435 | \$98,592 | \$136,495 | \$37,903 |
| Benefits | 26,886 | 23,875 | 36,574 | 12,699 |
| Services | 2,533 | 1,781 | 2,300 | 519 |
| Energy | | | | 0 |
| Supplies | 776 | 709 | 700 | -9 |
| Capital Outlay | | | | 0 |
| Other | 733 | 158 | 0 | -158 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total | \$144,363 | \$125,115 | \$176,069 | \$50,954 |

| | | | | |
|----------------|-------|-------|-------|-------|
| Positions | | | | |
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 0.50 | 0.00 | 1.00 | 1.00 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| | 1.50 | 1.00 | 2.00 | 1.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Vocational Education 6-12 9034

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|---------|
| Salaries | \$106,957 | \$19,031 | \$18,880 | -\$151 |
| Benefits | 24,996 | 6,395 | 4,992 | -1,403 |
| Services | 3,344 | 430 | 800 | 370 |
| Energy | 55 | 689 | 0 | -689 |
| Supplies | 2,402 | 0 | 4,242 | 4,242 |
| Capital Outlay | 300 | 0 | 0 | 0 |
| Other | 1,374 | 0 | 1,000 | 1,000 |
| Total | \$139,428 | \$26,545 | \$29,914 | \$3,369 |

Positions

| | | | | |
|----------------------|------|------|------|------|
| Coordinator/Director | 1.00 | 0.00 | 0.00 | 0.00 |
| Clerical Staff | 0.50 | 0.50 | 0.50 | 0.00 |
| | 1.50 | 0.50 | 0.50 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

| | |
|---|------|
| Department: Instructional Staff Development | 9038 |
|---|------|

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------|
| Salaries | \$252,465 | \$181,396 | \$144,745 | -\$36,651 |
| Benefits | 62,530 | 46,091 | 40,163 | -5,928 |
| Services | 523 | 493 | 900 | 407 |
| Energy | 7,887 | 7,745 | 8,000 | 255 |
| Supplies | 938 | 724 | 600 | -124 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total | \$324,343 | \$236,449 | \$194,408 | -\$42,041 |

| Positions | 2011-2012 | 2012-2013 | 2013-2014 | CHANGE |
|--------------------------|-----------|-----------|-----------|--------|
| Director | 1.00 | 0.50 | 1.00 | 0.50 |
| Coordinator | 1.00 | 1.00 | 0.00 | -1.00 |
| Certification Specialist | 1.00 | 0.00 | 0.00 | 0.00 |
| Custodian | 0.00 | 0.25 | 0.25 | 0.00 |
| Clerical Staff | 1.00 | 1.00 | 1.00 | 0.00 |
| | 4.00 | 2.75 | 2.25 | -0.50 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Instructional Technology 9039

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|-----------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$704,705 | \$674,546 | \$896,893 | \$222,347 |
| Benefits | 231,754 | 224,509 | 316,060 | 91,551 |
| Services | 141,125 | 152,193 | 157,112 | 4,919 |
| Energy | 1,417 | 1,280 | 1,500 | 220 |
| Supplies | 3,623 | 1,363 | 2,750 | 1,387 |
| Capital Outlay | 3,322 | 4,641 | 4,300 | -341 |
| Other | 270 | 536 | 11,600 | 11,064 |
| Total | \$1,086,216 | \$1,059,068 | \$1,390,215 | \$331,147 |

Positions

| | | | | |
|--------------------|-------|-------|-------|------|
| Director | 0.60 | 0.60 | 1.00 | 0.40 |
| Network Analyst | 1.00 | 5.00 | 5.00 | 0.00 |
| Network Technician | 11.00 | 8.00 | 8.00 | 0.00 |
| Non-clerical Staff | 1.00 | 1.00 | 2.00 | 1.00 |
| Clerical Staff | 1.00 | 1.00 | 1.50 | 0.50 |
| | 14.60 | 15.60 | 17.50 | 1.90 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Middle and High School Learning 9036

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$103,462 | \$98,566 | \$114,698 | \$16,132 |
| Benefits | 26,994 | 26,319 | 31,113 | 4,794 |
| Services | 4,715 | 3,102 | 3,000 | -102 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 485 | 240 | 0 | -240 |
| Capital Outlay | 0 | 156 | 0 | -156 |
| Other | 247 | 0 | 0 | 0 |
| Total | \$135,903 | \$128,383 | \$148,811 | \$20,428 |

| Positions | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|--------|
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 0.50 | 0.50 | 0.50 | 0.00 |
| | 1.50 | 1.50 | 1.50 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Exceptional Student Education 9033

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|-----------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$1,120,848 | \$1,137,774 | \$1,213,040 | \$75,266 |
| Benefits | 284,520 | 290,687 | 342,671 | 51,984 |
| Services | 43,229 | 31,668 | 51,600 | 19,932 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 3,480 | 2,892 | 3,400 | 508 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 0 | 0 | 0 |
| Total | \$1,452,077 | \$1,463,021 | \$1,610,711 | \$147,690 |

| | | | | |
|----------------------|-------|-------|-------|-------|
| Positions | | | | |
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Assistant Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Staffing Specialists | 10.98 | 9.98 | 10.98 | 1.00 |
| Clerical Staff | 3.20 | 3.70 | 3.60 | -0.10 |
| | 16.18 | 15.68 | 16.58 | 0.90 |

The School Board of Charlotte County, Florida
Department Budgets

Department: Psychological Services 122

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|---------|
| Salaries | \$688,108 | \$671,823 | \$677,826 | \$6,003 |
| Benefits | 166,523 | 163,846 | 181,851 | 18,005 |
| Services | 14,232 | 13,633 | 12,350 | -1,283 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 15,211 | 13,742 | 16,450 | 2,708 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 0 | 23,440 | 0 | -23,440 |
| Total | \$884,074 | \$886,484 | \$888,477 | \$1,993 |

Positions

| | | | | |
|------------------------|-------|-------|-------|------|
| Coordinator/Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Psychologists | 11.00 | 9.00 | 9.00 | 0.00 |
| Clerical Staff | 1.00 | 1.00 | 1.00 | 0.00 |
| | 13.00 | 11.00 | 11.00 | 0.00 |

The School Board of Charlotte County, Florida
Department Budgets

Department: School Nurse Services 124

Budget and Staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$628,718 | \$621,449 | \$644,113 | \$22,664 |
| Benefits | 238,980 | 234,383 | 274,465 | 40,082 |
| Services | 4,126 | 3,225 | 8,500 | 5,275 |
| Energy | 1,205 | 1,326 | 0 | -1,326 |
| Supplies | 6,051 | 11,209 | 8,100 | -3,109 |
| Capital Outlay | 0 | 0 | 400 | 400 |
| Other | 0 | 84 | 0 | -84 |
| Total | <u>\$879,080</u> | <u>\$871,676</u> | <u>\$935,578</u> | <u>\$63,902</u> |

Positions

| | | | | |
|------------------------|--------------|--------------|--------------|-------------|
| Coordinator/Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical Staff | 1.00 | 1.00 | 1.00 | 0.00 |
| School Nurses | 21.00 | 21.00 | 21.00 | 0.00 |
| | <u>23.00</u> | <u>23.00</u> | <u>23.00</u> | <u>0.00</u> |

The School Board of Charlotte County, Florida
Department Budgets

Department: School Social Workers 127

Budget and Staffing:

| | | | | |
|----------------|---------------------|------------------------|---------------------|----------------|
| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
| Salaries | \$498,630 | \$426,516 | \$425,675 | -\$841 |
| Benefits | 131,686 | 109,058 | 118,446 | 9,388 |
| Services | 4,378 | 4,278 | 3,675 | -603 |
| Energy | 0 | 0 | 0 | 0 |
| Supplies | 2,767 | 4,372 | 2,085 | -2,287 |
| Capital Outlay | 0 | 0 | 0 | 0 |
| Other | 129 | 0 | 0 | 0 |
| Total | <u>\$637,590</u> | <u>\$544,224</u> | <u>\$549,881</u> | <u>\$5,657</u> |

Positions

| | | | | |
|------------------------|-------------|-------------|-------------|-------------|
| Coordinator/Supervisor | 1.00 | 1.00 | 1.00 | 0.00 |
| Social Workers | 6.50 | 5.50 | 5.88 | 0.38 |
| Clerical Staff | 1.00 | 1.00 | 1.00 | 0.00 |
| | <u>8.50</u> | <u>7.50</u> | <u>7.88</u> | <u>0.38</u> |

The School Board of Charlotte County, Florida
Department Budgets

Department: School Support Services 9035

Budget and staffing:

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|----------------|---------------------|------------------------|---------------------|-----------------|
| Salaries | \$239,604 | \$238,787 | \$293,147 | \$54,360 |
| Benefits | 55,775 | 59,363 | 82,721 | 23,358 |
| Services | 8,167 | 7,703 | 8,325 | 622 |
| Energy | 453 | 0 | 1,000 | 1,000 |
| Supplies | 2,875 | 3,165 | 3,000 | -165 |
| Capital Outlay | 335 | 0 | 0 | 0 |
| Other | 344 | 79 | 300 | 221 |
| Total | <u>\$307,553</u> | <u>\$309,097</u> | <u>\$388,493</u> | <u>\$79,396</u> |

| | | | | |
|----------------------------|-------------|-------------|-------------|--------------|
| Positions | | | | |
| Deputy/Asst Superintendent | 0.93 | 0.50 | 1.00 | 0.50 |
| Director | 1.00 | 1.00 | 1.00 | 0.00 |
| Clerical | 1.85 | 2.00 | 1.00 | -1.00 |
| | <u>3.78</u> | <u>3.50</u> | <u>3.00</u> | <u>-0.50</u> |

Charlotte County Public Schools
Other General Fund Allocations

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|--|---------------------|------------------------|---------------------|----------|
| Schools Discretionary Operating Costs | 592,293 | 589,789 | 542,835 | -46,954 |
| Extra Curricular-High Schools | 125,084 | 111,488 | 14,500 | \$3,352 |
| High Cost Science Supplies | 17,020 | 14,841 | 19,551 | 4,710 |
| Library Media Material | 71,417 | 60,267 | 71,528 | 11,261 |
| Navy Junior Reserve Officer Training Course | 437,702 | 442,073 | 450,863 | 8,790 |
| District Courier Services | 21,240 | 21,708 | 21,000 | -708 |
| School Security Details | 51,861 | 69,084 | 60,000 | -9,084 |
| State Staff Training (Teacher training) | 6,837 | 13,011 | 12,200 | -811 |
| Attendance Incentive Pay | 30,918 | 32,953 | 33,000 | 47 |
| School Southern Association Accreditation | 12,221 | 14,979 | 9,750 | -5,229 |
| State Teacher Certification | 14,052 | 10,710 | 9,000 | -1,710 |
| Embry Riddle Program | 349,655 | 350,406 | 351,000 | 594 |
| State Pre-K Early Intervention | 529,892 | 657,614 | 519,344 | -138,270 |
| After School Enrichment Programs | 90,974 | 106,081 | 46,885 | -59,196 |
| District CASE Program | 99,775 | 131,798 | 178,000 | 46,202 |
| Partnership and Performance Council | 59,694 | 115,495 | 76,222 | -39,273 |
| Families First Program | 58,325 | 57,310 | 58,585 | 1,275 |
| District Staff Training | 8,739 | 27,083 | 27,200 | 117 |
| CAPE Core 1 Completers | 372,840 | 397,576 | 489,000 | 91,424 |
| K-12 Virtual School Contract | 9,089 | 73,110 | 100,000 | 26,890 |
| Florida Lead Teacher Program | 192,562 | 197,466 | 268,294 | 70,828 |
| PGSS Central Office Copier | 3,941 | 2,332 | 3,950 | 1,618 |
| Fingerprinting District Employees | 54,605 | 60,041 | 50,000 | -10,041 |
| Drug and Alcohol Testing | 7,716 | 8,062 | 14,000 | 5,938 |
| Advanced Placement | 178,705 | 156,109 | 166,078 | 9,969 |
| School Resource Officer Program | 323,030 | 317,202 | 345,000 | 27,798 |
| Suspension/Expulsion Program | 407,909 | 363,696 | 381,945 | 18,249 |
| Musical Instrument Repair | 12,985 | 9,118 | 10,000 | 882 |
| District Software Maintenance Contracts | 645,620 | 851,664 | 1,019,500 | 167,836 |
| High School Industry Certification Program | 16,852 | 26,904 | 36,000 | 9,096 |
| Instructional Staff Masters Degree Incentive | 18,181 | 20,608 | 31,000 | 10,392 |
| Vocational Equipment Maintenance and Replace | 2,125 | 1,096 | 3,213 | 2,117 |
| Other Personnel Services | 222,294 | 194,216 | 225,517 | 31,301 |
| County Radio Tower Rental | 61,740 | 61,740 | 61,740 | 0 |
| Textbooks-Elementary | 449,882 | 376,204 | 893,387 | 517,183 |
| Textbooks-Middle School | 236,039 | 267,917 | 1,200 | -266,717 |
| Textbooks-ESE | 6,809 | 6,344 | 22,845 | 16,501 |
| C & I Special Programs | 526,692 | 412,668 | 381,402 | -31,266 |
| Textbooks-High School | 533,785 | 480,249 | 289,867 | -190,382 |
| Teacher Subs-Sick and Personal | 692,151 | 661,867 | 900,000 | 238,133 |

Charlotte County Public Schools
Other General Fund Allocations

| Appropriation: | 2011-2012 ACTUAL | 2012-2013 ESTIMATED | 2013-2014 BUDGET | CHANGE |
|---|---------------------|------------------------|---------------------|---------|
| Other Staff Pay and Temporary Help | 21,706 | 22,537 | 29,680 | 7,143 |
| Teacher Subs - Other D/L | 20,781 | 15,324 | 12,000 | -3,324 |
| Terminal Leave | 2,217,195 | 1,396,691 | 1,500,000 | 103,309 |
| Student Leader in Me/7 Habits Material | 18,368 | 26,166 | 40,000 | 13,834 |
| Teacher Supplements | 1,303,300 | 1,260,476 | 1,300,000 | 39,524 |
| Adult Disabled Learners | 51,979 | 48,428 | 44,525 | -3,903 |
| FDLRS ESE Program Grant | 90,828 | 89,299 | 83,941 | -5,358 |
| Sick Leave Bank | 73,682 | 65,083 | 75,000 | 9,917 |
| Drivers Education Contract | 75,195 | 94,580 | 100,000 | 5,420 |
| Middle School Jump Start | 19,163 | 0 | 10,000 | 10,000 |
| Middle School Credit Retrieval | 20,026 | 33,788 | 25,000 | -8,788 |
| High School Boot Camp | 7,520 | 7,651 | 11,100 | 3,449 |
| Indoor Air Quality Maintenance | 154,968 | 125,882 | 140,000 | 14,118 |
| ESE Speech Language Services | 1,014,693 | 977,734 | 923,128 | -54,606 |
| ESE Occupational Therapy | 273,867 | 268,499 | 274,076 | 5,577 |
| State School Recognition Awards | 573,027 | 981,157 | 981,157 | 0 |
| ESE Physical Therapy Services | 150,914 | 146,135 | 151,872 | 5,737 |
| Hospital/Homebound Instruction | 350,726 | 254,908 | 290,000 | 35,092 |
| CTC Adjunct Instructors | 142,311 | 129,956 | 125,000 | -4,956 |
| Alternate Education Program | 37,926 | 20,560 | 40,000 | 19,440 |
| Self Support After School Program | 254,007 | 300,555 | 317,300 | 16,745 |
| Unemployment Compensation | 64,216 | 67,815 | 100,000 | 32,185 |
| Legislative Consultant Agreement | 9,000 | 18,000 | 18,000 | 0 |
| CO & DS Administration | 10,548 | 10,548 | 10,548 | 0 |
| District Offices Postage | 25,166 | 23,375 | 32,000 | 8,625 |
| Property casualty/liability/fleet insurance | 1,442,963 | 1,442,000 | 1,442,000 | 0 |
| TSA consultant Agreement | 11,631 | 12,812 | 12,800 | -12 |
| Tax Anticipation Notes Interest | 350,000 | 74,686 | 100,000 | 25,314 |
| District Office Machines Maintenance | 6,153 | 8,241 | 8,000 | -241 |
| Print and Mail Code of Student Conduct | 0 | 5,460 | 7,000 | 1,540 |
| Hepatitis B and Flu Vaccinations | 4,539 | 190 | 200 | 10 |
| Luther Road turnaround lease | 11,205 | 11,475 | 11,205 | -270 |
| Murdock Circle Easement Agreement | 531 | 1,593 | 1,062 | -531 |
| Instructional Education Contracts | | | | |
| Compass Learning Center | 30,495 | 49,470 | 46,000 | -3,470 |
| Crossroads Wilderness/AMIKids | 163,425 | 18,294 | 81,736 | 63,442 |
| EdOptions/Penn Foster | 60,000 | 1,555 | 5,000 | 3,445 |
| Edison Collegiate High School | 1,465,334 | 1,995,295 | 2,216,439 | 221,144 |
| Edison Collegiate High Capital Grant | 144,166 | 134,566 | 137,928 | 3,362 |
| High School Graduation | 36,651 | 23,010 | 28,150 | 5,140 |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

| Description | 2012-13 Actual Expenditures | 2012-13 Project Carryover | 2013-14 New Allocations | 2013-14 Capital Budget |
|---|-----------------------------------|---------------------------------|-------------------------------|------------------------------|
| Transfers Out to Other Funds | | | | |
| General Fund | | | | |
| Property Insurance Premiums | \$1,200,000 | \$0 | \$1,200,000 | \$1,200,000 |
| Equipment Purchases Transfers | 0 | 0 | 50,000 | 50,000 |
| Maintenance Department | 3,629,227 | 0 | 3,675,000 | 3,675,000 |
| Debt Service Funds | | | | |
| QSCB Bond Payments | 3,775,412 | 0 | 4,052,595 | 4,052,595 |
| QZAB Bond Payments | 242,708 | 0 | 242,709 | 242,709 |
| Total Transfers Out | \$8,847,347 | \$0 | \$9,220,304 | \$9,220,304 |
| Furniture & Equipment Projects | | | | |
| 316 Buses | \$595,508 | \$0 | \$1,024,967 | \$1,024,967 |
| 301 QZAB Projects | 0 | 0 | 0 | 0 |
| 317 Furnishing New Portable Classrooms | 0 | 0 | 0 | 0 |
| 367 Vocation Equipment-CTC | 21,869 | 31,944 | 0 | 31,944 |
| 368 Vocational Equipment- 6-12 | 74,889 | 720 | 0 | 720 |
| 369 Musical Instruments | 74,004 | 2,898 | 0 | 2,898 |
| 370 Secondary Maps and Globes | 19,966 | 0 | 0 | 0 |
| 371 Middle School Instructional Equipment | 25,678 | 0 | 0 | 0 |
| 372 Elementary School Instructional Equipment | 27,557 | 3,976 | 0 | 3,976 |
| 373 Vehicles, Except Buses | 178,411 | 0 | 0 | 0 |
| 375 Secondary Instructional Equipment | 22,867 | 63 | 0 | 63 |
| 377 Ancillary Furniture and Equipment | 178,708 | 18,885 | 0 | 18,885 |
| 378 Instructional Furniture | 32,440 | 0 | 0 | 0 |
| 380 Non-Instructional Furniture & Equipment | 115,873 | 40,000 | 150,000 | 190,000 |
| 384 Audio-Visual Equipment | 451,313 | 7,696 | 0 | 7,696 |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

| Description | 2012-13 Actual Expenditures | 2012-13 Project Carryover | 2013-14 New Allocations | 2013-14 Capital Budget |
|---|-----------------------------------|---------------------------------|-------------------------------|------------------------------|
| 386 Copiers | 78,034 | 0 | 0 | 0 |
| 388 Extra Curricular Activity Equipment | 30,276 | 5,723 | 0 | 5,723 |
| 390 ESE Instructional Equipment | 0 | 0 | 0 | 0 |
| 700 District Technology Plan | 1,127,049 | 80,418 | 1,500,000 | 1,580,418 |
| Total Furniture & Equipment Projects | \$3,054,442 | \$192,323 | \$2,674,967 | \$2,867,290 |
| Facility Maintenance & Repair Projects | | | | |
| 304 Miscellaneous Fixed Building Equipment | \$0 | \$0 | \$0 | \$0 |
| 314 Land Purchases | 0 | 0 | 0 | 0 |
| 319 Relocatable Facility Costs | 179,277 | 20,723 | 150,000 | 170,723 |
| 320 Pre-project Engineering | 2,626 | 0 | 0 | 0 |
| 322 Telephone Equipment | 32,019 | 134,688 | 0 | 134,688 |
| 326 Hurricane Shutters and Lightning Protection | 0 | 0 | 0 | 0 |
| 331 Bleacher Repair & Maintenance | 0 | 0 | 0 | 0 |
| 332 Upgrade Fire Alarms | 114,134 | 92,416 | 0 | 92,416 |
| 333 Refinish Gym Floors | 0 | 0 | 0 | 0 |
| 334 HVAC | 521,459 | 897,909 | 100,000 | 997,909 |
| 335 Interior & Exterior Painting | 48,159 | 140,104 | 0 | 140,104 |
| 336 Roof Repair & Replacement | 209,074 | 165,111 | 0 | 165,111 |
| 337 Security Projects | 290,853 | 2,557 | 0 | 2,557 |
| 343 Safety and Security Projects | 0 | 0 | 0 | 0 |
| 366 ADA Corrections | 0 | 0 | 0 | 0 |
| 374 Floor Covering Replacement | 238,901 | 225,574 | 0 | 225,574 |
| 376 Athletic Facility Improvements | 382,272 | 404,044 | 0 | 404,044 |
| 379 Custodial Equipment | 13,864 | 65,429 | 0 | 65,429 |
| 381 Closed Circuit TV Wiring Upgrades | 0 | 0 | 0 | 0 |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

| Description | 2012-13 Actual Expenditures | 2012-13 Project Carryover | 2013-14 New Allocations | 2013-14 Capital Budget |
|--|-----------------------------------|---------------------------------|-------------------------------|------------------------------|
| 382 Restroom Renovations | 0 | 0 | 0 | 0 |
| 383 Small Remodeling and Renovation Projects | 517,231 | 304,371 | 200,000 | 504,371 |
| 385 Paving | 178,325 | 39,971 | 0 | 39,971 |
| 387 Playground Maintenance & Repair | 61,425 | 137,183 | 50,000 | 187,183 |
| 396 Facilities Department | 0 | 0 | 450,000 | 450,000 |
| Total Facility Maintenance & Repair Projects | \$2,789,619 | \$2,630,080 | \$950,000 | \$3,580,080 |
| Construction Projects | | | | |
| 605 Charlotte High School | \$0 | \$0 | \$0 | \$0 |
| 321 Construction Additions & Remodeling | 0 | 0 | 0 | 0 |
| 324 Construction Projects | 0 | 0 | 0 | 0 |
| 313 Lemon Bay High | 11,530,368 | 14,000,000 | 6,250,000 | 20,250,000 |
| 313 Meadow Park | 0 | 0 | 0 | 0 |
| 313 Punta Gorda Center | 0 | 0 | 0 | 0 |
| Total Construction Projects | \$11,530,368 | \$14,000,000 | \$6,250,000 | \$20,250,000 |
| Total Appropriations | \$26,221,776 | \$16,822,403 | \$19,095,271 | \$35,917,674 |
| Ending Fund Balance | \$17,063,668 | \$241,265 | \$47,448 | \$288,713 |
| Total Appropriations and Fund Balance | \$43,285,444 | \$17,063,668 | \$19,142,719 | \$36,206,387 |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

| Description | 2013-14 Capital Budget | Local Capital Improvement Tax | Capital Outlay and Debt Service |
|---|------------------------------|-------------------------------------|---------------------------------------|
| Transfers Out to Other Funds | | | |
| General Fund | | | |
| Property Insurance Premiums | \$1,200,000 | \$1,200,000 | \$0 |
| Equipment Purchases Transfers | 50,000 | 50,000 | |
| Maintenance Department | 3,675,000 | 3,675,000 | |
| Debt Service Funds | 0 | 0 | |
| QSCB Bond Payments | 4,052,595 | 4,052,595 | |
| QZAB Bond Payments | 242,709 | 242,709 | |
| Total Transfers Out | \$9,220,304 | \$9,220,304 | \$0 |
| Furniture & Equipment Projects | | | |
| 316 Buses | \$1,024,967 | \$1,024,967 | \$0 |
| 301 QZAB Projects | 0 | 0 | |
| 317 Furnishing New Portable Classrooms | 0 | 0 | |
| 367 Vocation Equipment-CTC | 31,944 | 31,944 | |
| 368 Vocational Equipment- 6-12 | 720 | 720 | |
| 369 Musical Instruments | 2,898 | 2,898 | |
| 370 Secondary Maps and Globes | 0 | 0 | |
| 371 Middle School Instructional Equipment | 0 | 0 | |
| 372 Elementary School Instructional Equipment | 3,976 | 3,976 | |
| 373 Vehicles, Except Buses | 0 | 0 | |
| 375 Secondary Instructional Equipment | 63 | 63 | |
| 377 Ancillary Furniture and Equipment | 18,885 | 18,885 | |
| 378 Instructional Furniture | 0 | 0 | |
| 380 Non-Instructional Furniture & Equipment | 190,000 | 190,000 | |
| 384 Audio-Visual Equipment | 7,696 | 7,696 | |
| 386 Copiers | 0 | 0 | |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

| Description | 2013-14 Capital Budget | Local Capital Improvement Tax | Capital Outlay and Debt Service |
|---|------------------------------|-------------------------------------|---------------------------------------|
| 388 Extra Curricular Activity Equipment | 5,723 | 5,723 | |
| 390 ESE Instructional Equipment | 0 | 0 | |
| 700 District Technology Plan | 1,580,418 | 1,580,418 | |
| Total Furniture & Equipment Projects | \$2,867,290 | \$2,867,290 | \$0 |
| Facility Maintenance & Repair Projects | | | |
| 304 Miscellaneous Fixed Building Equipment | \$0 | \$0 | \$0 |
| 314 Land Purchases | 0 | 0 | |
| 319 Relocatable Facility Costs | 170,723 | 170,723 | |
| 320 Pre-project Engineering | 0 | 0 | |
| 322 Telephone Equipment | 134,688 | 134,688 | |
| 326 Hurricane Shutters and Lightning Protection | 0 | 0 | |
| 331 Bleacher Repair & Maintenance | 0 | 0 | |
| 332 Upgrade Fire Alarms | 92,416 | 92,416 | |
| 333 Refinish Gym Floors | 0 | 0 | |
| 334 HVAC | 997,909 | 997,909 | |
| 335 Interior & Exterior Painting | 140,104 | 140,104 | |
| 336 Roof Repair & Replacement | 165,111 | 165,111 | |
| 337 Security Projects | 2,557 | 2,557 | |
| 343 Safety and Security Projects | 0 | 0 | |
| 366 ADA Corrections | 0 | 0 | |
| 374 Floor Covering Replacement | 225,574 | 225,574 | |
| 376 Athletic Facility Improvements | 404,044 | 404,044 | |
| 379 Custodial Equipment | 65,429 | 65,429 | |
| 381 Closed Circuit TV Wiring Upgrades | 0 | 0 | |
| 382 Restroom Renovations | 0 | 0 | |
| 383 Small Remodeling and Renovation Projects | 504,371 | 504,371 | |
| 385 Paving | 39,971 | 39,971 | |

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

| Description | 2013-14 Capital Budget | Local Capital Improvement Tax | Capital Outlay and Debt Service |
|--|------------------------------|-------------------------------------|---------------------------------------|
| 387 Playground Maintenance & Repair | 187,183 | 187,183 | |
| 396 Facilities Department | 450,000 | 450,000 | |
| Total Facility Maintenance & Repair Projects | \$3,580,080 | \$3,580,080 | \$0 |
| Construction Projects | | | |
| 605 Charlotte High School | \$0 | \$0 | \$0 |
| 321 Charlotte Technical Center | 0 | 0 | |
| 324 Charlotte Technical Center | 0 | 0 | |
| 313 Lemon Bay High | 20,250,000 | 20,133,965 | 116,035 |
| 313 Meadow Park | 0 | | |
| 313 Punta Gorda Center | 0 | | |
| Total Construction Projects | \$20,250,000 | \$20,133,965 | \$116,035 |
| Total Appropriations | \$35,917,674 | \$35,801,639 | \$116,035 |
| Ending Fund Balance | \$288,713 | \$288,713 | \$0 |
| Total Appropriations and Fund Balance | \$36,206,387 | \$36,090,352 | \$116,035 |

APPENDICES

ACCOUNTING/BUDGETARY SYSTEM

The District's accounting/budgetary system is organized on the basis of funds.

A Fund is a fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, fund equity, revenues, expenses, and other financing sources and uses.

District Funds are as follows:

General Fund - Fund used to account for all financial resources except those required to be accounted for in another fund, commonly referred to as the Operating Fund.

Debt Service Funds - Fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Specific debt service funds are as follows:

State Board of Education Bonds - These bonds are issued by the State Board of Education on behalf of the District and are funded by the District's portion of the State motor vehicle license tax.

Qualified Zone Academy Bonds- Proceeds used to purchase technology for various schools. Repayment funded by Capital Improvement Taxes.

Qualified Zone Construction Bonds- Proceeds used to rebuild Meadowpark Elementary School and portions of Lemon Bay High School. Repayment funded by Capital Improvement Taxes.

Capital Projects Funds - Funds created to account for financial resources to be used for the acquisition, construction and equipping of facilities. Specific capital project funds are as follows:

Capital Improvement Tax Fund - Fund used to account for capital projects funded through the Capital Improvement Tax levy (commonly referred to as CIT).

PECO Fund - Fund used to account for capital projects funded through the state Public Education and Capital Outlay program (source: Gross receipts tax).

CO & DS Fund - Fund used to account for capital

projects funded through the District's allocation of the state Capital Outlay and Debt Service program (Source: motor vehicle License tax).

Qualified Zone Academy Bonds- Proceeds used to purchase technology for various schools.

Qualified Zone Construction Bonds- Proceeds used to rebuild Meadowpark Elementary School and portions of Lemon Bay High School.

Special Revenue Fund - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Special Revenue Fund - Fund used to account for specific federal grants that are restricted to expenditures for specific grant purposes.

Insurance/FEMA Special Revenue Fund- Fund used to account for proceeds from insurance and FEMA related to hurricane Charley recovery.

Food Service Fund - Fund used to account for the resources of the District's Food Service Program. (Sources: National School Lunch Act funds, State Food Service Supplement, and money received from sale of meals)

Internal Service Funds

Special Projects Center - Fund used to account for the resources of the two district consortium formed to provide a resource library of audio-visual material and audio-visual equipment repair for the participating school districts. (Sources: Per student assessment of each district and repair fees)

Employee Benefits Program - Fund used to account for the revenue for premiums from the school board on behalf of employees, participating retirees and employee paid premiums for health insurance and other optional cafeteria plan coverages.

Non expendable Trust Fund

Gilchrist Endowment Fund - Fund used to account for the resources of the Gilchrist endowment bequest.

Revenues are categorized by fund and source. Revenue sources are determined by law and, therefore, revenue accounts are structured by appropriation source and specific appropriation as follows:

- 100-Federal Direct. (130-Headstart Grant and 191-Navy Junior Reserve Officer Training)
- 200-Federal Through State (240-ECIA Chapter I-Basic, 230- Individuals with Disabilities Act, 261- School Lunch Reimbursement, etc.)
- 300-Revenue From State Sources. (310-State Florida Education Finance Program Funds, 341-Racing Commission Funds, 354-Transportation, etc.)
- 400-Revenue From Local Sources (411-District School Tax, 425-Rent, 451-Student Lunches, etc.)
- 600-Transfers. These are transactions between funds administered by the Board and represent budgeted movement of monies not to be repaid. Such monies are revenue of the receiving fund, but not of the school system as a whole. (630-Transfer from Capital Projects Fund to General Fund for Maintenance)
- 700-Other Financing Sources. Receipts consist of amounts received which either incur an obligation that must be repaid at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. (710-Sale of Bonds, 720-Loans, 730-Sale of Fixed Assets, etc.)

Expenditures are categorized by fund, function, object, location and project.

Function means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the school system. The activities of a local school system are classified into five broad areas for functions: Instruction, Instructional Support, General Support, Community Services, and Non-programmed Charges (Debt Service and Transfers).

5000 Instruction. Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may

be provided for pupils in a school classroom, in another location such as in a home or a hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.

6000 Instructional Support Services. Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

6100 Pupil Personnel Services. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities include Attendance and Social Work, Guidance Services, Health Services, Psychological Services, and Other Pupil Personnel Services.

6200 Instructional Media Services. Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

6300 Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, course for college credits, sabbatical leaves, and travel leaves.

6500 Instructional-Related Technology. Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, hardware maintenance and support services, and technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center

computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

7000 General Support Services. Consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

7100 Board. Consists of the activities of the elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney, independent auditors, etc.

7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the Superintendent.

7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.

7400 Facilities Acquisition and Construction. Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, installation or extension of service systems, equipment, and improvements to sites.

7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing, financial accounting, payroll, inventory control, and internal auditing.

7600 Food Services. Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.

7700 Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include Information Services, Personnel, Data Processing Services, Purchasing, Warehousing, and Printing.

- 7800 Pupil Transportation Services. Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school, or on trips for curricular or co-curricular activities.
- 7900 Operation of Plant. Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, custodial costs, and insurance costs associated with school buildings. Including cleaning, disinfecting, heating, lighting, communications, power, moving furniture, caring for grounds, security and other such activities as are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.
- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds and buildings at an acceptable level of efficiency.
- 8200 Administrative Technology Services. Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100 Community Services. Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200 Debt Service. Expenditures for the retirement of debt and expenditures for interest on debt including interest on current loans.
- 9700 Transfer of Funds. These are budgeted transactions which withdraw money from one fund and place it in another fund, under control of the board.

Object means the articles purchased or the service obtained. There are eight major object categories:

- 100- Salaries, amounts paid to employees of the school system who are considered to be in positions of a permanent nature. This includes gross salary for personal services rendered while on the payroll of the district school board.
- 200- Employee Benefits, amounts paid by the school system in behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff.
- 300- Purchased Services, amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase. While a product may or may not be the result from the transaction, the primary reason for the purchase is the service provided in order to obtain the desired result.
- 400- Energy Services, expenditures for the various types of energy used by the district.
- 500- Materials and Supplies, amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use.
- 600- Capital Outlay, expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling and renovation of buildings, initial equipment, and additional equipment, motor vehicles, library books, non-consumable audio-visual materials, and computer software.
- 700- Other Expense, amounts paid for goods or services not otherwise classified. This includes expenditures for retirement of debt, payment of interest on debt, dues and fees, payment of compensation to persons on temporary appointment rendering services for less than four months, including substitute personnel.
- 900- Transfers, these are transactions between funds administered by the board and represent budgeted movement of monies not to be repaid. Such monies are expenditures of the disbursing fund, but not of the school system as a whole. (910-Transfer to General Fund from Capital Projects Fund for Maintenance)

Location is the dimension in which costs are accumulated by school and department.

Project is used to account for expenditures on a specific project basis, such as federal and state grants, and construction projects.

Elementary School
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

| Grade | Class size | UFTE | UFTE | ESE student adjustment | Net student | Computed allocation | 2013 allocation |
|---|---------------------|------|------|------------------------------|----------------|------------------------|--------------------|
| P-K handicapped | | | | | | | |
| KG | 18 | | | 0 | 0 | 0.00 | 0.00 |
| 1 | 18 | | | 0 | 0 | 0.00 | 0.00 |
| 2 | 18 | | | 0 | 0 | 0.00 | 0.00 |
| 3 | 18 | | | 0 | 0 | 0.00 | 0.00 |
| 4 | 22 | | | 0 | 0 | 0.00 | 0.00 |
| 5 | 22 | | | 0 | 0 | 0.00 | 0.00 |
| Subtotal | | 0 | 0 | 0 | 0 | 0.00 | 0 |
| Art | 1 per school | | | | | | 1.00 |
| Music | 1 per school | | | | | | 1.00 |
| PE | 1 per school | | | | | | 0.00 |
| STEM | 1 per school | | | | | | 0.50 |
| Band | .2 per school | | | | | | 0.00 |
| ESOL | District determined | | | | | | 0.00 |
| ESE speech/language determined by Director of ESE | | | | | | | 0.00 |
| ESE teachers determined by Director of ESE | | | | | | | 0.00 |
| Total | | | | | | | 2.50 |

Classroom Teacher aides

| | | | | | | | |
|---|--|--|--|--|--------------------|--|------|
| Grade | | | | | | | |
| KG-5 | .2 per school | | | | 187 days@6.5 hours | | 2.00 |
| ESOL | District determined based on ESOL enrollment | | | | | | 0.00 |
| ESE aides determined by Director of ESE | | | | | | | 0.00 |
| ESE grant aides determined by Director of ESE | | | | | | | 0.00 |
| Total | | | | | | | 2.00 |

School Administrators

| | | | | | | | |
|---------------------|--------------|--|--|--|------------------|--|------|
| Principal | 1 per school | | | | 223 days@8 hours | | 1.00 |
| Assistant principal | 1 per school | | | | 215 days@8 hours | | 1.00 |
| | | | | | | | 2.00 |

Other instructional support staff

| | | | | | | | |
|------------------------------|----------------------------|--|--|--|------------------|--|------|
| Guidance counselors | 0-900 students | | | | 208 days@7 hours | | 0.50 |
| Guidance counselors | 901-above students | | | | 193 days@7 hours | | 0.00 |
| Media specialist | per school | | | | 193 days@7 hours | | 0.50 |
| Curriculum resource teachers | | | | | 193 days@7 hours | | 0.00 |
| LEAD Teachers | | | | | 193 days@7 hours | | 1.00 |
| ESE liaison IDEA funds 95% | per school | | | | 203 days@7 hours | | 1.00 |
| ESE behavior analyst/dean | determined by ESE Director | | | | 193 days@7 hours | | 0.00 |
| Principal's secretary | per school | | | | 223 days@8 hours | | 1.00 |
| Office Assistant 1 | per school | | | | 213 days@8 hours | | 1.00 |
| Office Assistant 1 | above 800 students | | | | 216 days@8 hours | | 0.00 |
| Data Entry Clerk | per school | | | | 219 days@8 hours | | 1.00 |
| Head custodian | per school | | | | 250 days@8 hours | | 1.00 |
| Custodians | District determined | | | | 250 days@8 hours | | 0.00 |
| Nurse | per school | | | | 193 days@8 hours | | 1.00 |

8.00
14.50

CORE curriculum classes must not exceed 18 to 1 for Prek-3 grades and 22-1 for 4-5 grades.

Middle Schools
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

| Grade | Class size | Projected UFTE | ESE/Gifted student adjustment | Net student | Periods per teacher | Computed allocation | 2011 1/0/00 allocation |
|--|---------------------|----------------|-------------------------------|-------------|---------------------|---------------------|------------------------|
| 6 | | | | | | | |
| 7 | | | | | | | |
| 8 | 22 | 0 | 0 | 0 | 5 | 0.0 | 0.00 |
| 6 PSL | 18 | | 18 | 18 | 5 | 1.20 | 1.00 |
| 7 PSL | 18 | | 18 | 18 | 5 | 1.20 | 1.00 |
| 8 PSL | 18 | | 18 | 18 | 5 | 1.20 | 1.00 |
| | | 0 | 54 | 0 | 54 | 3.60 | 3.00 |
| ESOL | District determined | | | | | | 0.00 |
| ESE teachers determined by Director of ESE | | | | | | | 0.00 |
| Other | | | | | | | 0.00 |
| Total | | | | | | | 3.00 |

Classroom Teacher aides

| | | | |
|---|---------------------|--------------------|------|
| Basic teacher aides | District determined | 187 days@6.5 hours | 0.00 |
| Basic teacher aides | District determined | 187 days@8 hours | 0.00 |
| ESOL | District determined | 187 days@6.5 hours | 0.00 |
| ESE aides determined by Director of ESE | | 187 days@6.5 hours | 0.00 |
| ESE grant aides determined by Director of ESE | | 187 days@6.5 hours | 0.00 |
| Total | | | 0.00 |

School Administrators

| | | | |
|---------------------|----------------|------------------|------|
| Principal | 1 per school | 223 days@8 hours | 1.00 |
| Assistant principal | 1 per school | 223 days@8 hours | 1.00 |
| Assistant principal | 1 per school | 223 days@8 hours | 1.00 |
| Assistant principal | >1100 students | 223 days@8 hours | 0.00 |
| Total | | | 3.00 |

Other instructional support staff

| | | | |
|----------------------------|--------------------------------------|------------------|-------|
| Dean | 1 per school | 193 days@8 hours | 0.00 |
| Guidance counselors | 2 per school | 208 days@7 Hours | 2.00 |
| Guidance counselors | >1100 students | 208 days@7 Hours | 0.00 |
| Nurse | 1 per school | 193 days@8 hours | 1.00 |
| Media specialist | 1 per school | 193 days@7 hours | 1.00 |
| ESE liaison IDEA funds 95% | 1 per school | 203 days@7 hours | 1.00 |
| ESE behavior analyst/dean | determined by ESE Director | | 0.00 |
| Principal's secretary | 1 per school | 223 days@8 hours | 1.00 |
| Administrative Assistant 1 | 1 per school | 213 days@8 hours | 1.00 |
| Office Assistant 1 | 1 per school | 213 days@8 hours | 1.00 |
| Office Assistant 2 | Above 1100 | 187 days@7 hours | 1.00 |
| Office Assistant 1 | 2 per school | 187 days@8 hours | 1.00 |
| Data Entry Clerk | 1 per school | 228 days@8 hours | 1.00 |
| ISS paraprofessional | 1 per school | 193 days@7 hours | 1.00 |
| Head custodian | 1 per school | 250 days@8 hours | 1.00 |
| Custodians | District determined 250 days@8 hours | | 0.00 |
| | | | 13.00 |
| | | | 19.00 |

CORE curriculum classes must not exceed 22 to 1 for middle schools.

High School
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

| | | | |
|--|----------------------------|------------------|-------------|
| CORE classes | 25 student per class | | 0.00 |
| Reading classes | 22 students per class | | 0.00 |
| Non-Core classes | 30 students per class | | 0.00 |
| ROTC teacher | 1 Per school | 203 days@7 hours | 1.00 |
| PSL - Tier 3 | District determined | 193 days@7 hours | 0.00 |
| Advance placement teacher | 1 Per school | 193 days@7 hours | 1.00 |
| ESOL | District determined | 193 days@7 hours | 0.00 |
| ESE speech/language | determined by ESE Director | 193 days@7 hours | 0.00 |
| ESE teachers determined by Director of ESE | | 193 days@7 hours | 0.00 |
| Total | | | <u>2.00</u> |

Classroom Teacher aides

| | | | |
|---|---------------------|-------------------|-------------|
| ESOL | District determined | 187days@6.5 hours | 0.00 |
| ESE general revenue aides determined by Director of ESE | | 187days@6.5 hours | 0.00 |
| Total | | | <u>0.00</u> |

School Administrators

| | | | |
|---------------------|--------------|------------------|-------------|
| Principal | 1 per school | 244 days@8 hours | 1.00 |
| Assistant principal | 3 per school | 223 days@8 hours | 3.00 |
| | | | <u>3.00</u> |

Other instructional support staff

| | | | |
|-------------------------------|----------------------------|--------------------|--------------|
| Athletic director | .4 per school | 193 days@7 hours | 0.40 |
| Teacher, TSA CPAC | District determined | 193 days@7 hours | 0.00 |
| Administrative Assistant 2 Cf | District determined | 228 days@8 hours | 0.50 |
| Dean | 1 per school | 193 days@8 hours | 1.00 |
| Dean | 1801 and above | 193 days@8 hours | 0.00 |
| Guidance counselor | 2 per school | 213 days@7 hours | 2.00 |
| Guidance counselor | 1001 to 1500 | 213 days@7 hours | 1.00 |
| Guidance counselor | 1501 to 2000 | 213 days@7 hours | 1.00 |
| Occupational specialist | 1 per school | 193 days@7 hours | 1.00 |
| Administrative Assistant 1 | 1 per school | 250 days@8 hours | 1.00 |
| Media specialist | 1 per school | 193 days@7 hours | 1.00 |
| Media aide | 1 per school | 193 days@6.5 hours | 1.00 |
| ESE liaison 95% IDEA | determined by ESE Director | 203 days@7 hours | 2.00 |
| Reading Coach | District determined | 203 days@7 hours | 1.00 |
| Principal's secretary | 1 per school | 244 days@8 hours | 1.00 |
| Administrative Assistant 1 | 3 per school | 228 days@8 hours | 3.00 |
| Administrative Assistant 1 | 0 per school | 213 days@8 hours | 0.00 |
| Administrative Assistant 2 | District determined | 228 days@8 hours | 0.00 |
| Office Assistant 1 | 1 per school | 187 days@8 hours | 1.00 |
| Office Assistant 1 | 1800 and up | 187 days@8 hours | 2.00 |
| Data Entry Clerk | 1 per school | 250 days@8 hours | 1.00 |
| Bookkeeper | 1 per school | 250 days@8 hours | 1.00 |
| Head custodian | 1 per school | 250 days@8 hours | 1.00 |
| Custodians | District determined | 250 days@8 hours | 0.00 |
| Technology paraprofessiona | 1 per school | 193 days@8 hours | 1.00 |
| Security para professional | District determined | 193 days@7 hours | 1.00 |
| Nurse | 1 per school | 193 days@8 hours | 1.00 |
| | | | <u>25.90</u> |
| | | | <u>30.90</u> |

CORE curriculum classes must not exceed 25 to 1 for high schools.

FLORIDA EDUCATION FINANCE PROGRAM
PROGRAM COST FACTORS
2013-2014

| | Program Number | Cost Factors |
|---|-------------------|-----------------|
| 1. Basic Programs | | |
| K-3 Basic | 101 | 1.125 |
| 4-8 Basic | 102 | 1.000 |
| 9-12 Basic | 103 | 1.011 |
| 2. Programs for Exceptional Student | | |
| Support Level 4 | 254 | 3.558 |
| Support Level 5 | 255 | 5.089 |
| 3. Programs for Speakers of Other Languages | 130 | 1.145 |
| 4. Special Programs for Career Education (9-12) | 300 | 1.011 |

