

Charlotte County Public Schools

2016 - 2017

*Tentative
Budget*



CHARLOTTE COUNTY PUBLIC SCHOOLS

1445 Education Way

Port Charlotte, FL 33948

July 28, 2016



CHARLOTTE COUNTY PUBLIC SCHOOLS

2016 –2017 ANNUAL BUDGET

Mr. Steve Dionisio

Superintendent of Schools

Educational Support Services

Murdock Center

1445 Education Way

Port Charlotte, FL 33948-1053

MEMBERS OF SCHOOL BOARD

Mrs. Barbara Rendell - Chairman District 5 Term Expires 11/21/16

Mr. Robert Segur, Vice Chairman District 3 Term Expires 11/21/16

Mrs. Alleen Miller District 2 Term Expires 11/21/16

Mr. Lee Swift, District 1 Term Expires 11/19/18

Mr. Ian Vincent - District 4 Term Expires 11/19/18

Coordinated by:

Mr. Gregory Griner, Chief Financial Officer



Table of Contents

<i>Introduction</i>	<i>Section 1</i>
Superintendent's Comments	1-1
District Organization.....	1-2
<i>Budget Overview</i>	<i>Section 2</i>
Budget Summary Overview.....	2-3
Condensed Summary of Budget	2-4
All Funds Staff Summary	2-5
<i>Budget Process Requirement Overview</i>	<i>Section 3</i>
TRIM.....	3-6
Certification of Taxable Values	3-7 to 3-8
Notice of Proposed Tax Increase	3-9
Notice of Tax for School Capital Outlay.....	3-10
Budget Summary	3-11
Millage Resolution	3-12
Budget Resolution	3-13
<i>Millage Rates, Taxable Values and Tax Levies</i>	<i>Section 4</i>
Millage Rates, Taxable Values and Tax Levies Summary	4-14
Current Year.....	4-15
Millage Rates	4-16
Taxable Values.....	4-17
Tax Levies.....	4-18



Table of Contents

<i>General Fund</i>	<i>Section 5</i>
General Fund Summary	5-19 to 5-20
Revenues	5-21 to 5-25
Appropriations	5-26 to 5-38
Fund Balance	5-39 to 5-40
General Fund Staffing-Function, Object.....	5-41 to 5-43
<i>Capital Funds</i>	<i>Section 6</i>
Capital Fund Summary	6-44 to 6-45
Project Appropriations	6-46 to 6-48
<i>Special Revenue Fund</i>	<i>Section 7</i>
Special Revenue Fund Summary	7-49
Special Revenue—Federal Grants	7-50
Special Revenue—Food Service.....	7-51
Special Revenue—FEMA.....	7-52
<i>Debt Service</i>	<i>Section 8</i>
Debt Service Fund Summary	8-53 to 8-57
<i>Internal Service Funds</i>	<i>Section 9</i>
Employee Benefit Fund	9-58 to 9-59
<i>Appendices</i>	<i>A, B, C</i>
Overview of School District Funding.....	A-60 to A-61
Accounting and Budgetary System.....	B-62 to B-71
Budget schedule for school districts	C-72



MEMORANDUM FROM OUR SUPERINTENDENT

To: School Board Members

Attached is the proposed budget for school year 2016-2017. There have been a few adjustments from the 2015-2016 budget, and I would like to share those with you for your information and consideration as you review these budget pages.

- Budgeted General Fund revenues and transfers in for 2016-17 are approximately \$1.5 million more than revenues received in 2015-2016
- Budget includes an Unassigned Ending Fund Balance of \$6.41 million which is just over 5%. In addition designated reserves of \$1.6 million have been established for specific purposes which potentially may occur during 2016-2017
- Allocations are based on being able to meet compliance with the Class Size Amendment
- Budget reflects an estimated decline in student enrollment from 2015-2016 of 78.34 FTE.
- Budget funds 15.64 fewer positions than were included in the 2015-2016 budget
- Millage rates reflect a decrease from 7.211 mills to 6.9270 mills
- Capital Improvement Tax millage yields \$1.5 million more than 2015-2016 due to the increase in the taxable values of real property in Charlotte County

A line item review of the budget was again conducted which has resulted in a balanced, efficient budget for 2016-2017 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,

Steve Dionisio
Superintendent



District Organization

Section 1

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.

Florida statute requires that a balanced annual budget be submitted by the Superintendent to the district school board for adoption. Once adopted by the school board, it is then submitted to the Department of Education on or before the date required by rules of the State Board of Education.



Budget Overview

Section 2

The Charlotte County Public School budget is organized into five major separate and distinct types: the operating budget, the capital project budget, debt service, special revenue funds and internal service funds. When reviewing the figures in this budget summary, it is important to note that the budgets are kept separately because they each have separate and distinct purposes. Also, there are some restrictions on the movement of funds between types.

The **operating budget** consists primarily of the funds required to run the day-to-day operations of the school district. This includes salaries and benefits for most school district personnel (teachers, bus drivers, custodians, clerical, administrators), as well as the utilities, fuel, materials and supplies required to operate the school system.

The **capital project budget** is used for the construction of new buildings and renovation and repairs of existing buildings, purchase of school buses, and new and replacement equipment.

The **special revenue funds** account for the federal grants, as well as the operations of the school food service program.

The **debt service budget** is used for the payment of principal and interest on borrowed funds.

The **internal service funds** account for the costs associated with the Employee Benefit Trust Fund (Health Insurance). These are internal service funds because the revenues are derived from the operating and special revenue budgets or employee or retiree contributions.

Each budget type is further broken down into three sections: 1) by the sources of revenues (federal, state, or local); 2) the appropriation or allocation of expenses by fund, function, object, location; 3) fund balance at both the beginning and end of the budget year.

A more detailed explanation of the budgetary accounting system can be found in Appendix **B**

Charlotte County Public Schools
Summary of FY 2016-17 Budget

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2016	8,223,909	3,988,807	23,819,837	4,587,799	8,668,213	49,288,565
Revenues						
Federal Sources	1,255,000	18,548,344	2,958,168			22,761,512
State Sources	35,854,328	103,360	505,100	400,000		36,862,788
Local Sources	85,484,061	1,505,999	155,000	22,683,526	19,500,000	129,328,586
Total Revenues	122,593,389	20,157,703	3,618,268	23,083,526	19,500,000	188,952,886
Transfers In	5,000,000		4,234,653			9,234,653
Total Revenues and Transfers In	127,593,389	20,157,703	7,852,921	23,083,526	19,500,000	198,187,539
Total Sources of Available Funds	135,817,298	24,146,510	31,672,758	27,671,325	28,168,213	247,476,104
Appropriations						
Instructional	75,640,488	5,584,037				81,224,525
Pupil Personnel Services	7,613,536	662,213				8,275,749
Instructional Media Services	1,557,736					1,557,736
Instructional & Curriculum Development Service	2,776,463	2,106,478				4,882,941
Instructional Staff Training	1,303,985	2,022,107				3,326,092
Instructional Related Technology	985,601					985,601
Board of Education	715,006					715,006
General Administration	385,462	470,585				856,047
School Administration	9,337,373	110,909				9,448,282
Facilities Acquisition & Construction				13,763,000		13,763,000
Fiscal Services	1,000,759					1,000,759
Food Services		9,172,851				9,172,851
Central Services	2,560,867				19,500,000	22,060,867
Pupil Transportation Services	6,289,114	3,513				6,292,627
Operation of Plant	11,884,616	117,599				12,002,215
Maintenance of Plant	3,925,266					3,925,266
Administrative Technology Services	1,556,112					1,556,112
Community Services	187,467					187,467
Debt Services	90,000		3,925,820			4,015,820
Total Appropriations	127,809,851	20,250,292	3,925,820	13,763,000	19,500,000	185,248,963
Transfers Out				9,234,653	0	9,234,653
Total Appropriations and Transfers Out	127,809,851	20,250,292	3,925,820	22,997,653	19,500,000	194,483,616
Fund Balances - June 30, 2017	8,007,447	3,896,218	27,746,938	4,673,672	8,668,213	52,992,488
Total Uses of Available Funds	135,817,298	24,146,510	31,672,758	27,671,325	28,168,213	247,476,104

**Charlotte County Public Schools
2016-17 All Funds Staff Summary**

Code No.		2015-16 Budgeted Positions	2016-17 Estimated Positions	Difference
	Function			
5000	Instruction	1,286.80	1,284.25	(2.55)
6100	Instructional Support	119.00	119.15	0.15
6200	Instructional Media	23.50	22.50	(1.00)
6300	Instruction and Curriculum	72.76	57.65	(15.11)
6400	Instructional Staff Training	21.85	22.85	1.00
6500	Instructional-Related Technology	4.00	4.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	144.88	145.00	0.12
7400	Facilities	5.50	6.50	1.00
7500	Fiscal Services	13.00	13.00	-
7600	Food Services	167.00	167.00	-
7700	Central Services	37.50	36.00	(1.50)
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	124.50	125.50	1.00
8100	Maintenance of Plant	47.00	48.00	1.00
8200	Administrative Technology	14.00	14.00	-
9100	Community Services	2.25	2.50	0.25
Total Positions		2,240.04	2,224.40	(15.64)

Code No.		2015-16 Budgeted Positions	2016-17 Estimated Positions	Difference
	Object			
111	Administrators	81.25	77.00	(4.25)
121	Teachers	965.60	950.20	(15.40)
131	Other Certified Instruction	133.20	122.20	(11.00)
151	Paraprofessionals	316.20	329.05	12.85
161	Other Support Personnel	738.79	740.95	2.16
171	Board Members	5.00	5.00	-
Total Positions		2,240.04	2,224.40	(15.64)



Budget Process Requirements

Section 3

TRIM

The Truth in Millage (TRIM) process informs taxpayers and the public about the legislative process which determines local ad valorem (property) taxes. Florida state laws provide for public input and for governing bodies of taxing authorities to state specific reasons for proposed changes in taxes and the budget.

When levying a millage, taxing authorities must follow Chapter 200 of the Florida Statutes (F.S.), which governs TRIM.

The TRIM process begins upon receipt of the certification of school taxable value from the county property appraiser on July 1st. Within 29 days the superintendent must submit a balanced budget to the school board for approval and advertise the intent to adopt a tentative budget, including the proposed millage rates. Two to five days after the ads appear in the newspaper the school board must hold a public hearing on the adoption of the tentative budget and millage rates including publicly announcing the percent, if any, by which the millage rates exceed the rolled back rate.

After the school board has adopted a tentative budget and the millage rates the school board notifies the property appraiser of the adopted rates and date of the final budget hearing. This information is included in the Notice of Proposed Property Taxes sent to each taxpayer in August.

In September the school board holds a final budget hearing at which it must first adopt its millage rates and then its budget for the upcoming school year.

Copies of the Certification of School Taxable Value and the required advertisements are included on the next several pages of this document .



CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2016	County : CHARLOTTE
------------------------	---------------------------

Name of School District :
CHARLOTTE CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 15,062,535,415	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 666,052,682	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 3,027,373	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 15,731,615,470	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 223,505,403	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 15,508,110,067	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 14,670,625,900	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2016 3:52 PM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.9630	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 72,810,316		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 32,979,567		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 105,789,883		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.6950	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1266	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.6790	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000 (17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>		\$	73,608,229	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$	35,364,672	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$	108,972,900	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>			-0.34 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>			1.55 %	(22)
Final public budget hearing		Date : 9/8/2016	Time : 5:30 PM	Place : Charlotte County Public Schools, Murdock Center Office, 1445 Education Way, Port Charlotte, FL 33948	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Mr. Steve Dionisio		Contact Name And Contact Title : GREGORY S. GRINER, CHIEF FINANCIAL OFFICER		
	Mailing Address : 1445 EDUCATION WAY		Physical Address : 1445 EDUCATION WAY		
	City, State, Zip : PORT CHARLOTTE, FL 33948		Phone Number : 941/255-0808	Fax Number : 941/255-7565	

Continued on page 3

NOTICE OF PROPOSED TAX INCREASE

The Charlotte County Public Schools will soon consider a measure to increase its property tax levy.

Last year's property tax levy:

A.	Initially proposed tax levy	105,941,360
B.	Less tax reductions due to Value Adjustment Board and other Assessment changes	151,477
C.	Actual property tax levy	105,789,883
	This year's proposed tax levy	108,972,900

A portion of the tax levy is required under state law in order for the school board to receive 14,936,203 in state education grants.

The required portion has decreased by 0.34 percent, and represents approximately seven-tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on July 28, 2016 at 5:30 p.m. in the Charlotte County Public Schools, Educational Support Services, Murdock Center at 1445 Education Way, Port Charlotte, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

Publish July 25, 2016



NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Charlotte County Public Schools will soon consider a measure to impose a 1.50 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.427 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$22,653,526 to be used for the following projects:

Construction and Remodeling

- Remodeling at various school and ancillary locations
- Athletic facility improvements
- New construction and additions:
 - Lemon Bay High
 - Land acquisitions

Maintenance, Renovation and Repair

- Maintenance and repairs of school and ancillary facilities
- Renovations at various school and ancillary locations
- Site improvements at various school and ancillary locations
- Paving at various school and ancillary locations

Motor Vehicles Purchases

- Bus purchases (10)
- Maintenance, operations and distribution vehicles

New and Replacement Equipment, Computers, Enterprise Resource Software, and S. 1011.71 (2), F.S., Eligible Expenditures in Support of Digital Classrooms Plans Pursuant to S. 1011.62(12), F.S.

- Furniture and equipment for school and ancillary locations
- Computer software for school and ancillary locations

Payments for Educational Facilities and Sites Due under a Lease-Purchase Agreement

- Annual lease payment for qualified zone academy bonds
- Annual lease payment for qualified school construction bonds
- Debt service on certificates of participation

Payments for Renting and Leasing Educational Facilities and Sites

- Leasing portable classrooms

Payment of Premiums for Property Casualty Insurance Necessary to Insure the Educational and Ancillary Plants of the School District

- Insurance premiums on district plant

All concerned citizens are invited to a public hearing to be held on July 28, 2016, at 5:30 P.M. at the Charlotte County Public Schools, Education Support Services, and Murdock Center at 1445 Education Way, Port Charlotte, Florida.

A **DECISION** on the proposed **CAPITAL OUTLAY TAXES** will be made at this hearing.

BUDGET SUMMARY

CHARLOTTE COUNTY PUBLIC SCHOOLS

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHARLOTTE COUNTY PUBLIC SCHOOLS ARE 0.4 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

FISCAL YEAR 2016-2017

PROPOSED MILLAGE LEVY

OPERATING

REQUIRED LOCAL EFFORT

4.6720

PRIOR PERIOD FUNDING ADJUSTMENT

0.0070

DISCRETIONARY

0.7480

CAPITAL OUTLAY

1.5000

TOTAL

6.9270

=====

—BUDGET—

REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE
Federal Sources	\$1,255,000	\$18,548,344	\$2,958,168		
State Sources	35,854,328	103,360	505,100	400,000	
Local Sources	85,484,061	1,505,999	155,000	22,683,526	19,500,000
TOTAL REVENUES	\$122,593,389	\$20,157,703	\$3,618,268	\$23,083,526	\$19,500,000
Non-Revenue Sources					
Transfers In	5,000,000		4,234,653		
FUND BALANCES-July 1, 2016	8,223,909	3,988,807	23,819,837	4,587,799	8,668,213
TOTAL REVENUES AND BALANCES	\$135,817,298	\$24,146,510	\$31,672,758	\$27,671,325	\$28,168,213
EXPENDITURES					
Instructional	\$75,640,488	\$5,584,037			
Pupil Personnel Services	7,613,536	662,213			
Instructional Media Services	1,557,736				
Instructional & Curriculum Development Services	2,776,463	2,106,478			
Instructional Staff Training	1,303,985	2,022,107			
Instructional Related Technology	985,601				
Board of Education	715,006				
General Administration	385,462	470,585			
School Administration	9,337,373	110,909			
Facilities Acquisition & Construction				13,763,000	
Fiscal Services	1,000,759				
Food Services		9,172,851			
Central Services	2,560,867				19,500,000
Pupil Transportation Services	6,289,114	3,513			
Operation of Plant	11,884,616	117,599			
Maintenance of Plant	3,925,266				
Administrative Technology Services	1,556,112				
Community Services	187,467				
Debt Services	90,000		3,925,820		
TOTAL EXPENDITURES	\$127,809,851	\$20,250,292	\$3,925,820	\$13,763,000	\$19,500,000
Transfers Out				9,234,653	
FUND BALANCES-June 30, 2017	8,007,447	3,896,218	27,746,938	4,673,672	8,668,213
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$135,817,298	\$24,146,510	\$31,672,758	\$27,671,325	\$28,168,213



Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2016- 2017.

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the tentative millage rates for fiscal year 2016-2017 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	4.6790	\$ 70,663,900
Capital Outlay	1.5000	\$ 22,653,526
Discretionary Operating	0.7480	\$ 11,296,558
Discretionary Capital Improvement		
Additional Voted Millage		
Debt		

The total millage rate to be levied exceeds the roll-back rate by 1.55 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2016 to June 30, 2017 on July 28, 2016 by separate vote prior to adopting the tentative budget.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Steve Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, July 28, 2016.

Signature of Superintendent of Schools

July 28, 2016
Date of Signature



Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2016-2017.

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2016 to June 30, 2017; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2016-2017; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the tentative millage rates and the budget in amount of \$247,476,104 the for fiscal year 2016-2017.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Charlotte County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Charlotte County as a tentative budget for the categories indicated for the fiscal year July 1, 2016 to June 30, 2017.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Steve Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, July 28, 2016

Signature of Superintendent of Schools

July 28, 2016
Date of Signature



Millage Rates, Taxable Values and Tax Levies *Section 4*

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.

Charlotte County Public Schools

Millage Rates, Taxable Values and Tax Levies for FY 2016-17

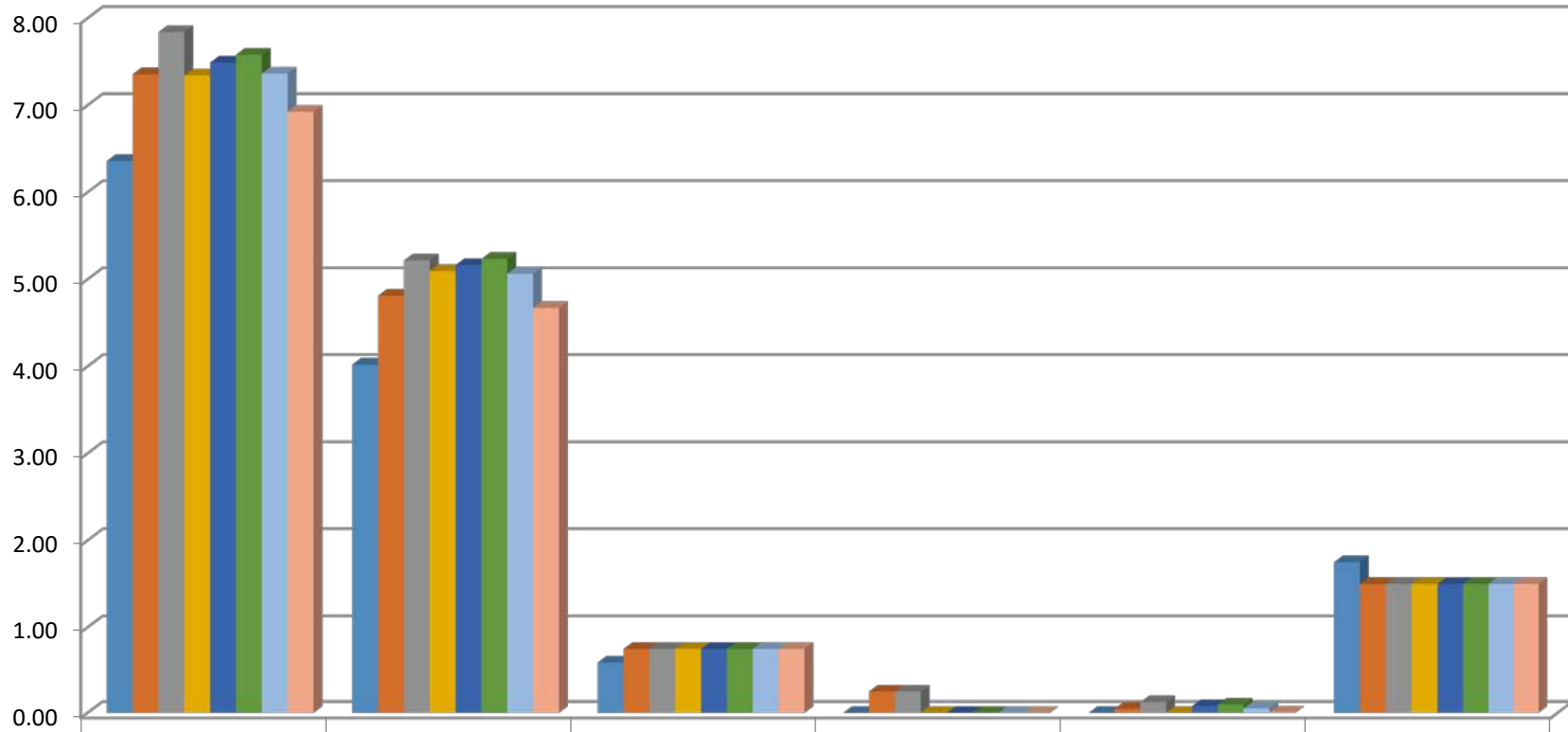
Certified School Taxable Value 15,731,615,470

Description of Levy	Millage Rates	Estimated Tax Collections	Notes
Current Year Required Local Effort (RLE)	4.6720	70,558,183	(1)
Prior Period Funding Adjustment Millage	0.0070	105,716	(1)
Discetionary Operating Millage	0.7480	11,296,558	(2)
Total Operating Millage	5.4270	81,960,458	
Capital Outlay Millage	1.5000	22,653,526	(2)
Total Local Property Tax Millage	6.9270	104,613,984	(3)
<u>Controlling Authority for Levy</u>			
State Law Millage Rate	4.6790	70,663,900	(1)
Local Board Millage Rate	2.2480	33,950,085	(2)
Total Local Property Tax Millage	6.9270	104,613,984	(3)

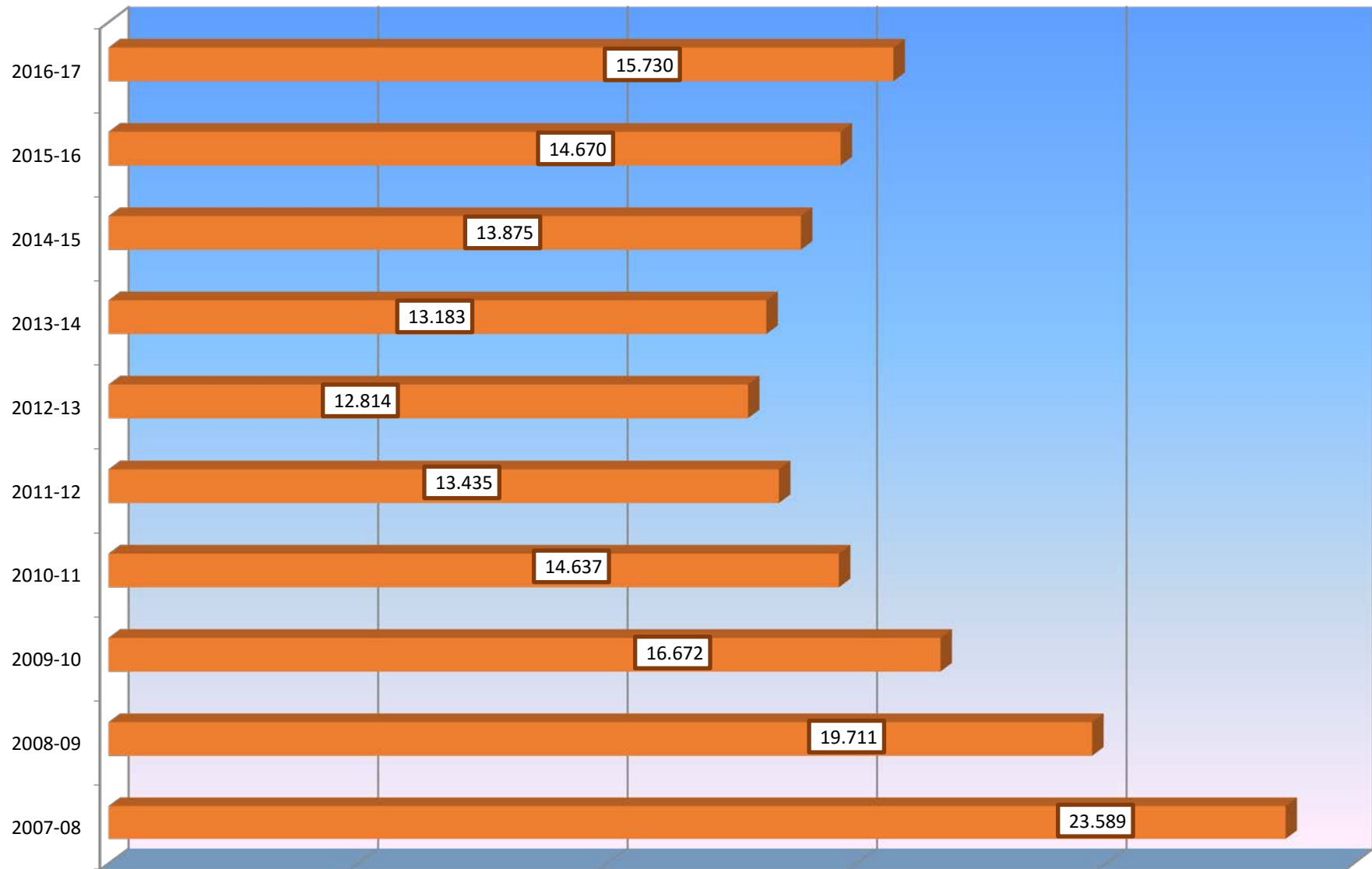
Note:

- (1) Millage Rates required by state law to participate in the FEFP
- (2) Millage Rates controlled by the Local School Board
- (3) Property Taxes are budgeted at a 96% collection rate

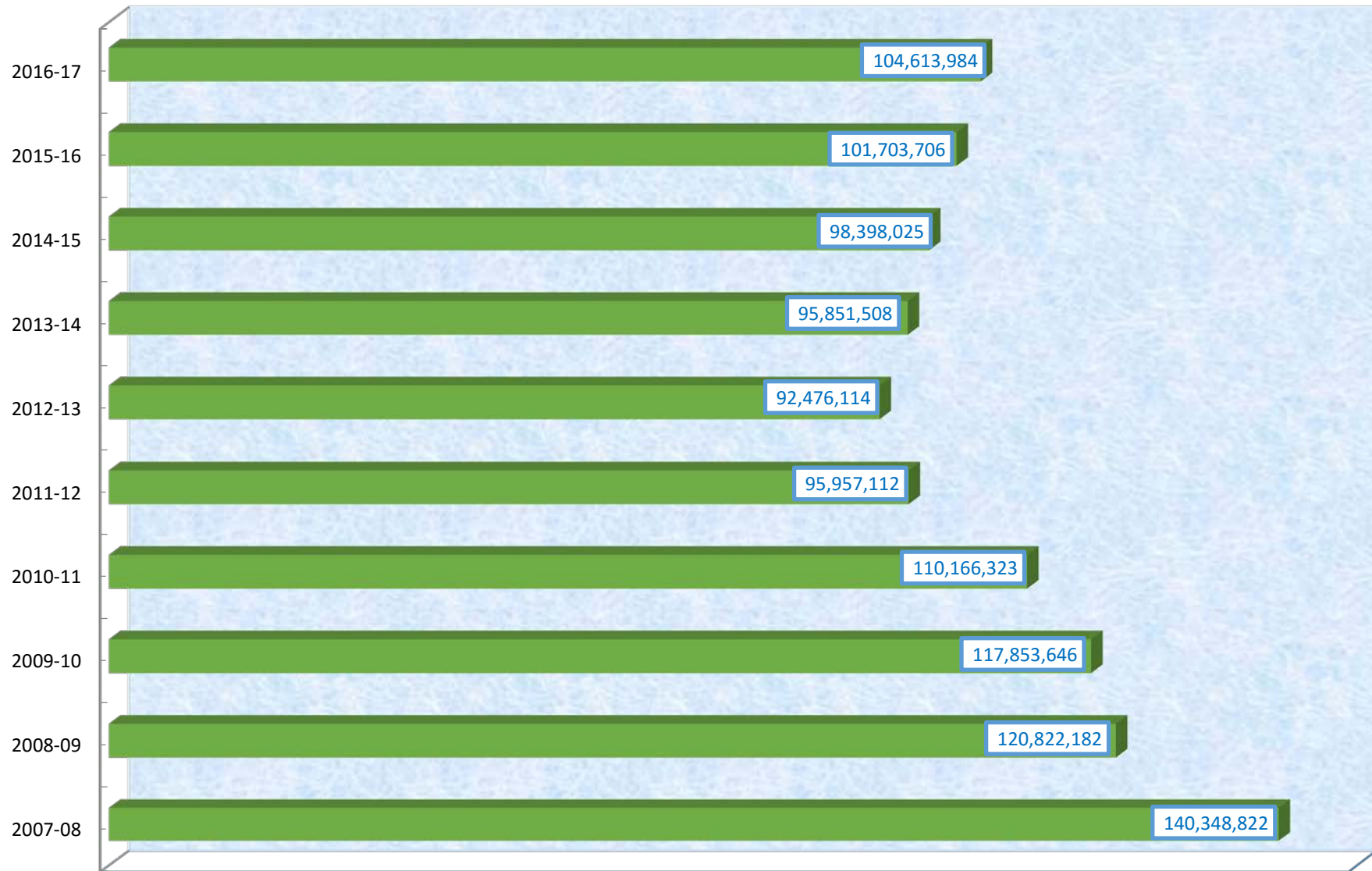
Charlotte County Public Schools Millage Rates



Charlotte County Public Schools Gross Taxable Values (in billions)



Charlotte County Public Schools Total Budgeted Tax Levies (millions)





*General Fund**Section 5*

The Florida Education Finance Program (FEFP) is the primary mechanism for funding the general fund operating costs of Florida school districts. It is 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 fulltime equivalent students (FTE) enrolled in the school district. The FEFP formula recognizes varying abilities of school districts to fund education from local property tax bases by distributing state aid for education in such a manner as to somewhat equalize educational opportunities across school districts. The amount of local property taxes that a district can levy is controlled by state legislature. Within the funding formula, specific purpose funding referred to as categoricals, designate how certain funds can be expended.

Each year five FEFP calculation documents are prepared by the state for districts which sets forth the amounts of local property taxes and state aid that the districts should receive for that budget year. The second calculation each year is used for preparing the school district's annual budget.

In Charlotte County over 90% of general fund revenues are determined under the FEFP formula of which approximately 70% will be collected from local property taxes.

Charlotte County Public Schools
General Fund Summary
FY 2016-17

Beginning Fund Balance		8,223,909
Revenues & Transfers In		
Federal Sources	1,255,000	
State Sources	35,854,328	
Local Sources	85,484,061	
Transfers In	5,000,000	
Total Revenues & Transfers In		127,593,389
Appropriations & Transfers Out		
Instruction	75,640,488	
Instructional Support	7,613,536	
Instructional Media	1,557,736	
Instruction and Curriculum	2,776,463	
Instructional Staff Training	1,303,985	
Instructional-Related Technology	985,601	
School Board	715,006	
General Administration	385,462	
School Administration	9,337,373	
Fiscal Services	1,000,759	
Central Services	2,560,867	
Student Transportation	6,289,114	
Operation of Plant	11,884,616	
Maintenance of Plant	3,925,266	
Administrative Technology	1,556,112	
Community Services	187,467	
Debt Service	90,000	
Total Appropriations & Transfers Out		127,809,851
Revenues in Excess (Deficit) of Appropriations		(216,462)
Ending Fund Balance		<u>8,007,447</u>

**General Fund
Revenues and Transfers In**

	2015-16 Estimated	2016-17 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	175,765	175,000	(765)
Medicaid Reimbursement	948,556	1,000,000	51,444
Miscellaneous Federal Grants	80,000	80,000	-
	<u>1,204,321</u>	<u>1,255,000</u>	<u>50,679</u>
State Sources			
Florida Education Finance Program (FEFP)	31,521,650	32,495,330	973,680
State Workforce Development	2,427,875	2,314,665	(113,210)
State Adult Handicapped	-	-	-
CO & DS Withheld Admin. Expense	10,500	10,500	-
Racing Commission Funds	148,833	148,833	-
State License Tax	85,452	85,000	(452)
Voluntary Pre-k Program	566,369	550,000	(16,369)
Miscellaneous State Sources	215,969	250,000	34,031
	<u>34,976,648</u>	<u>35,854,328</u>	<u>877,680</u>
Local Sources			
Required Local Effort Tax Levy	70,050,862	70,558,183	507,321
Discretionary Local Effort Tax Levy	10,587,602	11,296,558	708,956
Prior Periods Adjustment Tax Levy	198,164	105,716	(92,448)
Rental of School Facilities	67,147	100,000	32,853
Interest on Investments	117,856	125,000	7,144
Gift, Grants and Bequests	599,478	155,000	(444,478)
Adult Vocational Course Fees	476,087	587,500	111,413
Financial Aid Fees	40,016	50,000	9,984
School Enrichment Programs	907,325	941,604	34,279
Trans. Services for School Activities	284,211	281,500	(2,711)
Federal Indirect Cost Receipt	307,370	500,000	192,630
Other Local Sources	853,930	783,000	(70,930)
	<u>84,490,048</u>	<u>85,484,061</u>	<u>994,013</u>
Transfers In			
From Capital Projects Funds			
Property Insurance Premium	1,200,000	1,200,000	-
Maintenance & Equipment	3,725,000	3,800,000	75,000
From Other Funds	500,000	-	(500,000)
	<u>5,425,000</u>	<u>5,000,000</u>	<u>(425,000)</u>
 Total Revenue and Transfers In	 126,096,017	 127,593,389	 1,497,372
 Beginning Fund Balance	 10,233,157	 8,223,909	 (2,009,248)
 Total Available Funds	 <u>136,329,174</u>	 <u>135,817,298</u>	 <u>(511,876)</u>

Charlotte County Public Schools

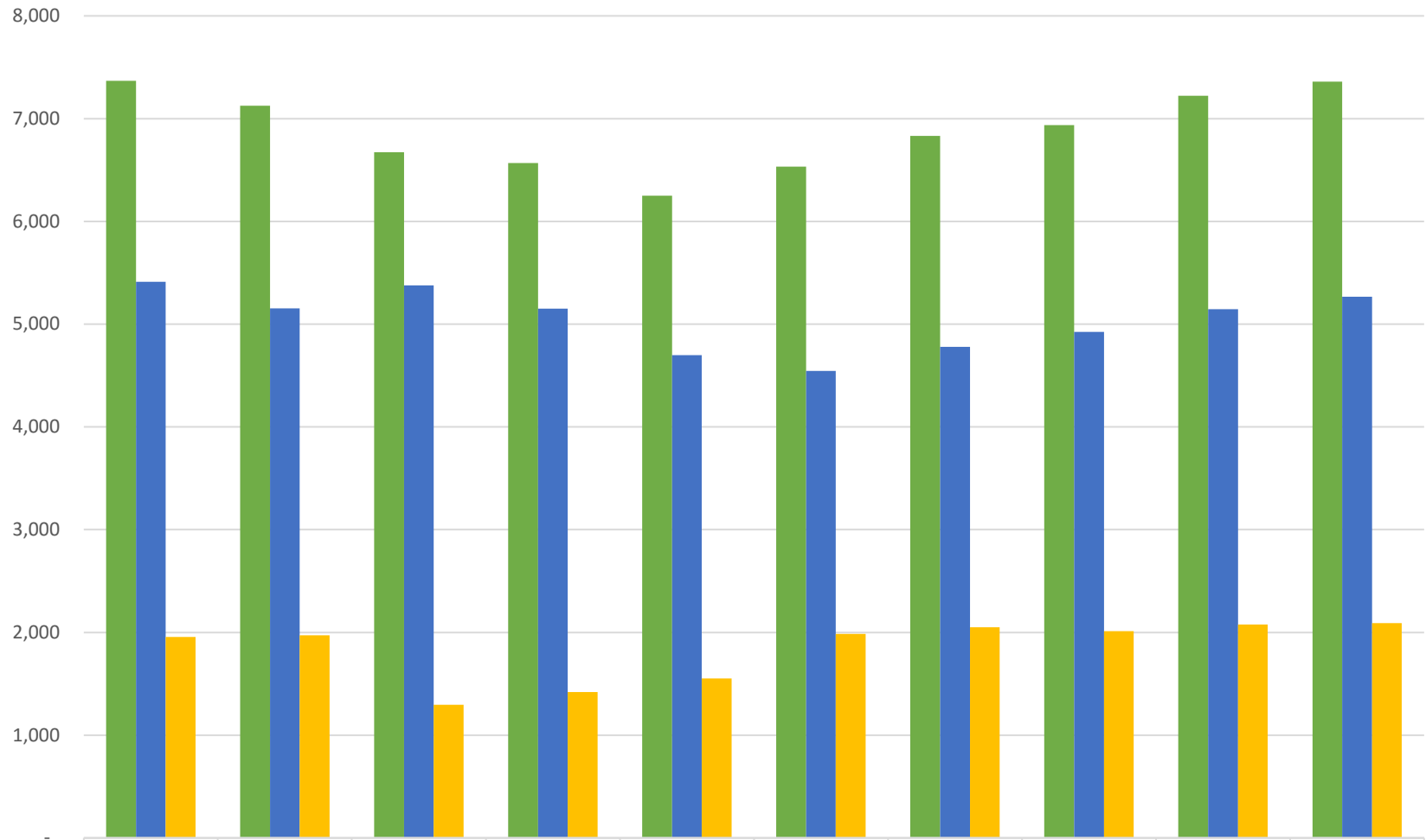
Florida Education Finance Program (FEFP)

	2015-16 FEFP 4th Calculation	2016-17 Conference Calculation	2016-17 FEFP 2nd Calculation
Major FEFP Formula Components			
Unweighted FTE	15,616.89	15,538.55	15,538.55
Weighted FTE	16,873.79	16,815.00	16,817.40
School Taxable Value (Tax Roll)	14,691,632,256	15,617,687,822	15,731,615,470
Required Local Effort Millage	4.949	4.728	4.672
Prior Period Adjustment Millage	0.014	-	0.007
Discretionary Millage	0.748	0.748	0.748
Total Millage	5.711	5.476	5.427
Base Student Allocation	4,154.45	4,160.71	4,160.71
District Cost Differential (DCD)	0.9858	0.9853	0.9853
FEFP Detail			
Base FEFP (WFTE x BSA x DCD)	68,917,323	68,933,893	68,943,731
Declining Enrollment Allocation	141,994	101,495	86,451
Safe Schools	366,176	364,504	364,504
Supplemental Academic Instruction	3,474,392	3,453,942	3,453,942
Reading Instruction Allocation	782,000	776,470	776,699
ESE Guaranteed Allocation	5,836,877	6,303,772	6,303,772
Transportation	3,254,539	3,270,237	3,291,390
Instructional Materials	1,297,100	1,299,457	1,307,903
Teachers Classroom Supply Assistance	259,338	253,554	253,554
Virtual Education Contribution	959	-	-
Digital Classroom Supplemental Allocation	487,285	743,550	743,550
Proration to Appropriation	(191,376)	-	(31,110)
Discretionary Lottery/School Recognition	765,212	217,547	765,212
Class Size Reduction Allocation	16,856,631	16,793,915	16,793,915
Total FEFP & Categorical Funds	102,248,450	102,512,336	103,053,513
.748 Mill Discretionary Local Effort	10,549,767	11,214,749	11,296,558
Total Funding	112,798,217	113,727,085	114,350,071
Required Local Effort	69,800,533	70,886,811	70,558,183
.748 Mill Discretionary Local Effort	10,549,767	11,214,749	11,296,558
Total Local FEFP Funding	80,350,300	82,101,560	81,854,741
Total State FEFP Funding	32,447,917	31,625,525	32,495,330
Prior Year Adjustments	(41,869)	-	-
Less McKay Scholarships (1)	(891,112)	-	-
Adjusted Net State Funding	31,514,936	31,625,525	32,495,330
Total Funds per UFTE	7,222.83	7,319.03	7,359.12
Total State Funds per UFTE	2,077.75	2,035.29	2,091.27
Total Local Funds per UFTE	5,145.09	5,283.73	5,267.85

Note:

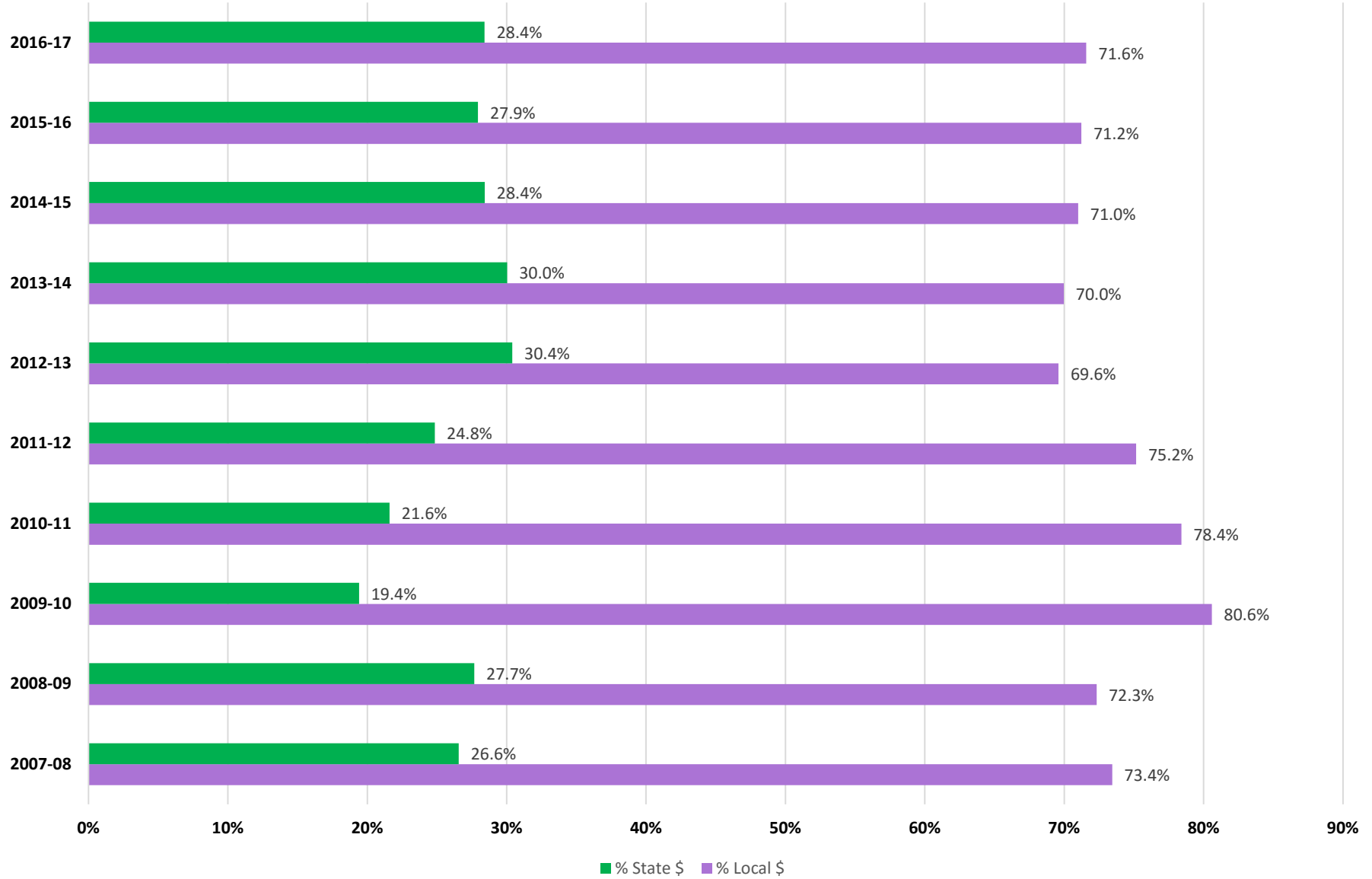
(1) 2nd FEFP Calculation and Conference Report do not include reduction for McKay Scholarships

Charlotte County Public Schools Historical Funding per UNWFTE

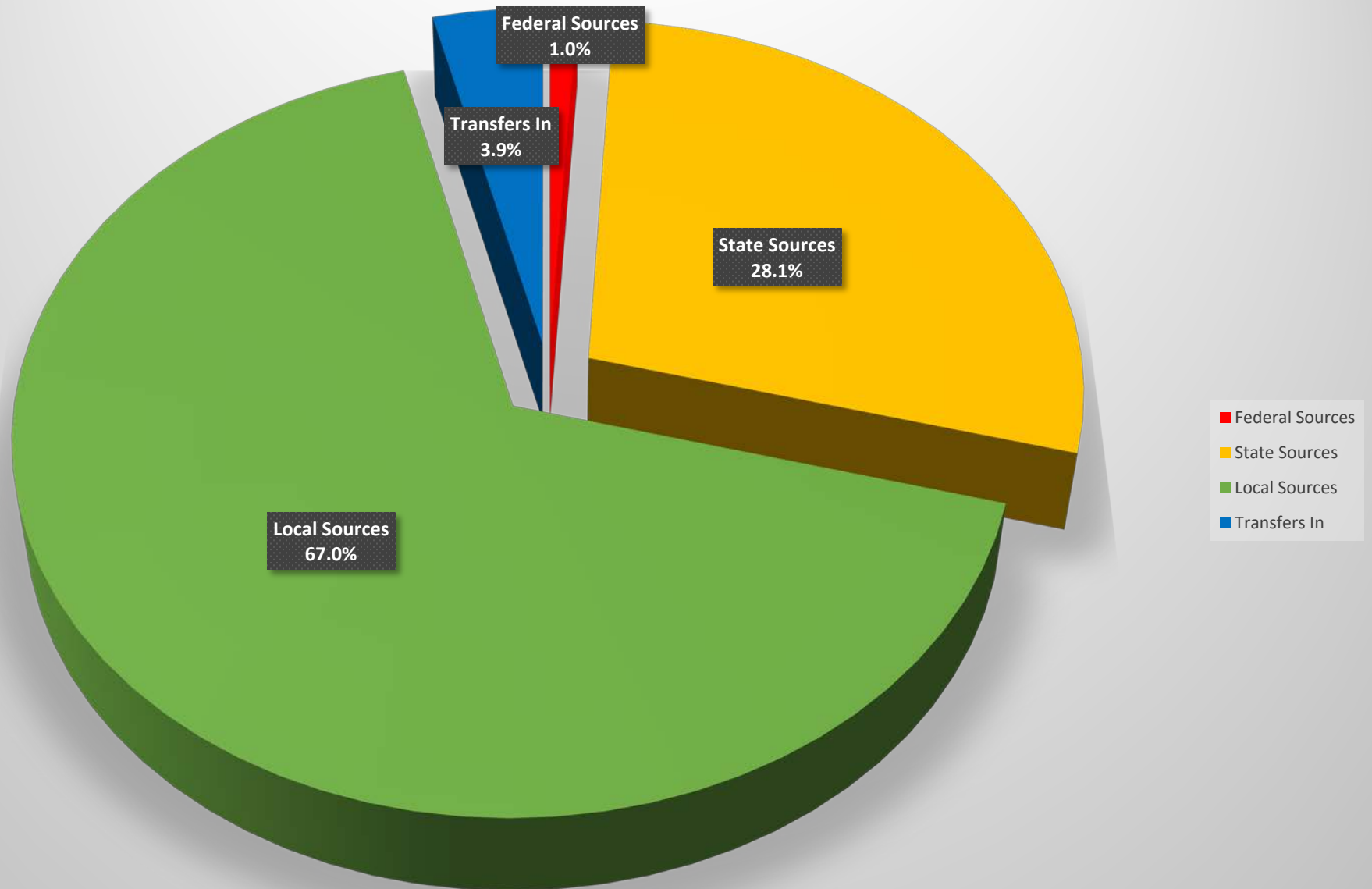


■ Total \$ per UNWFTE ■ Local \$ per UNWFTE ■ State \$ per UNWFTE

Charlotte County Public Schools Local FEFP vs State FEFP Dollars



Charlotte County Public Schools FY 2016-17 General Fund Revenues Sources



General Fund
Appropriations and Transfers Out

Expenditures by Function

Function	2015-16 Estimated	2016-17 Budget	Change
Instruction	75,439,447	75,640,488	201,041
Instructional Support	7,545,626	7,613,536	67,910
Instructional Media	1,531,762	1,557,736	25,974
Instruction and Curriculum	3,168,483	2,776,463	(392,020)
Instructional Staff Training	1,440,817	1,303,985	(136,832)
Instructional-Related Technology	966,118	985,601	19,483
School Board	743,771	715,006	(28,765)
General Administration	497,864	385,462	(112,402)
School Administration	9,606,506	9,337,373	(269,133)
Fiscal Services	983,661	1,000,759	17,098
Central Services	2,679,678	2,560,867	(118,811)
Student Transportation	5,662,295	6,289,114	626,819
Operation of Plant	11,897,615	11,884,616	(12,999)
Maintenance of Plant	4,011,894	3,925,266	(86,628)
Administrative Technology	1,673,173	1,556,112	(117,061)
Community Services	178,461	187,467	9,006
Debt Service	78,094	90,000	11,906
Total Expenditures	128,105,265	127,809,851	(295,414)
Transfers Out			-
Total Expenditures & Transfers Out	128,105,265	127,809,851	(295,414)

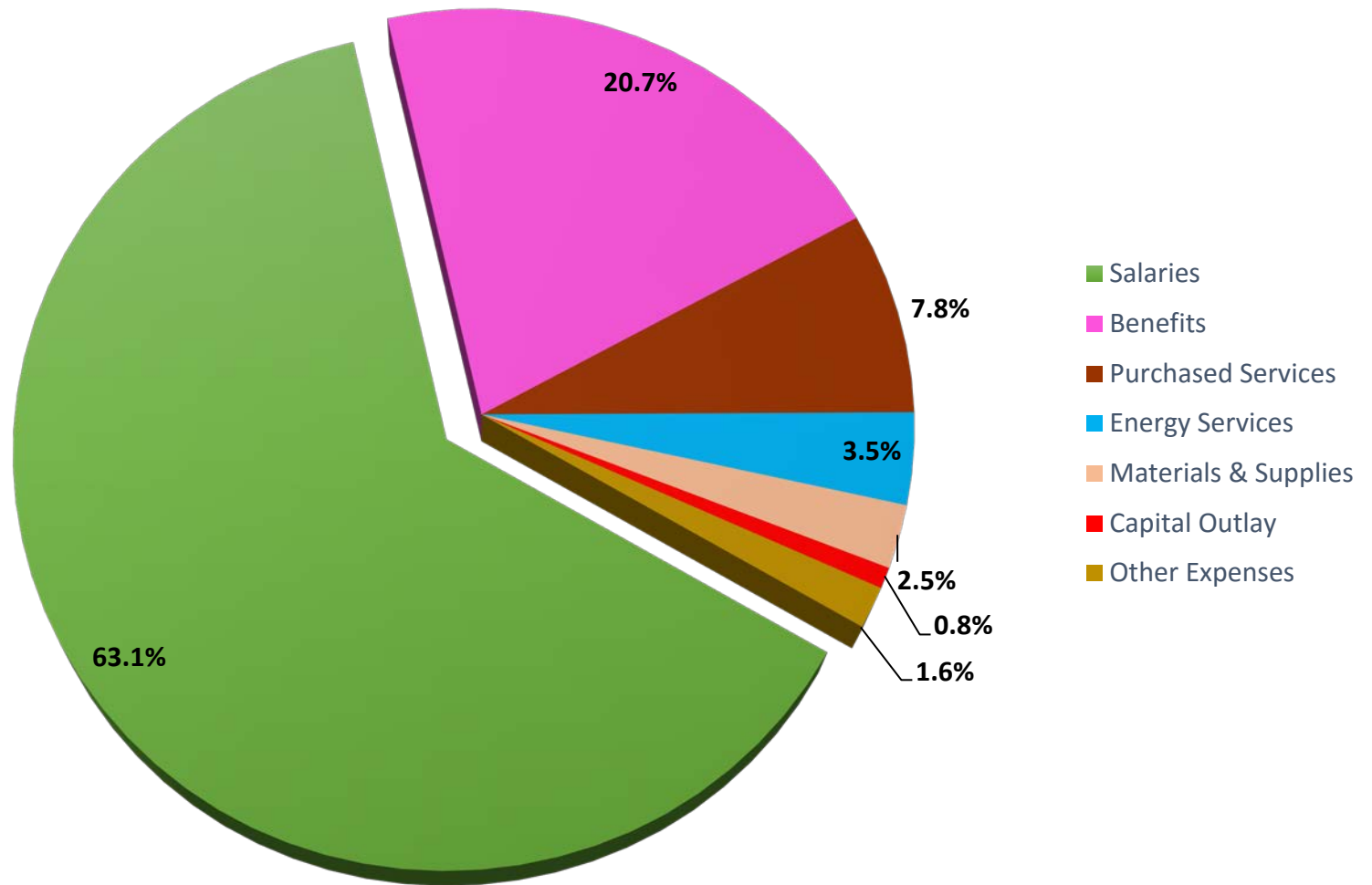
Expenditures by Object

Object	2015-16 Estimate	2016-17 Budget	Change
Salaries	81,796,049	80,611,482	(1,184,567)
Benefits	25,905,649	26,429,474	523,825
Purchased Services	10,047,203	10,008,412	(38,791)
Energy Services	4,146,361	4,534,300	387,939
Materials & Supplies	3,153,672	3,135,852	(17,820)
Capital Outlay	754,976	1,035,288	280,312
Other Expenses	2,301,355	2,055,043	(246,312)
Total Expenditures	128,105,265	127,809,851	(295,414)
Transfers Out		-	-
Total Expenditures & Transfers Out	128,105,265	127,809,851	(295,414)

General Fund
FY 2016-17 Appropriations by Function and Object

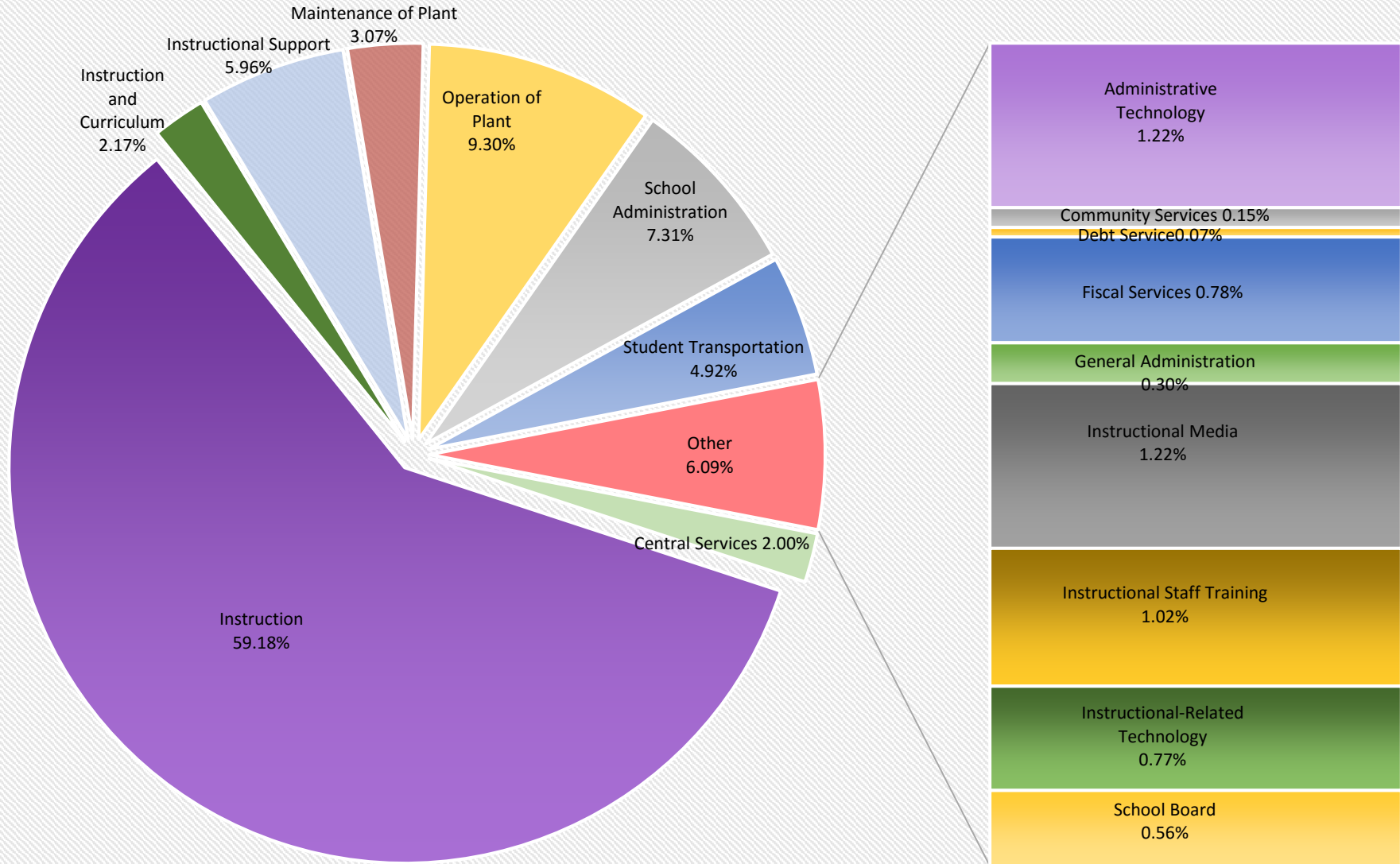
Function Type	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Basic Instruction	38,414,663	11,845,958	2,634,373		1,880,554	744,650	919,225	56,439,423
Exceptional Instruction	10,295,023	3,653,844	286,250	750	37,539		247,271	14,520,677
Career Education Instruction	2,796,690	865,179	538,716	5,300	32,074	3,500	2,200	4,243,659
Adult General Education	28,307	13,883	12,556				23,700	78,446
Prekindergarten Instruction	243,295	114,188	0				800	358,283
Instructional Support Services	5,131,370	1,636,648	778,103	1,700	50,977	2,200	12,538	7,613,536
Instructional Media Services	1,079,580	321,486	56,675		11,822	85,438	2,735	1,557,736
Instruction & Curriculum	2,084,085	563,503	68,100	300	9,600		50,875	2,776,463
Instructional Staff Training	893,693	168,105	142,270		39,000	400	60,517	1,303,985
Instructional-Related Technology	198,148	78,453	526,200		1,000	181,200	600	985,601
School Board	231,895	170,409	281,902		800		30,000	715,006
General Administration	261,025	72,225	30,757		1,455		20,000	385,462
School Administration	7,045,615	2,174,930	47,123		44,142		25,563	9,337,373
Fiscal Services	732,531	224,728	37,075		5,800		625	1,000,759
Central Services	1,666,726	523,511	215,126	16,000	70,560	500	68,444	2,560,867
Student Transportation	3,392,645	1,506,649	147,075	790,150	257,895		194,700	6,289,114
Operation of Plant	3,226,507	1,482,098	2,875,992	3,677,600	358,719		263,700	11,884,616
Maintenance of Plant	2,046,160	769,122	718,619	42,500	313,915	1,900	33,050	3,925,266
Administrative Technology	703,713	201,899	611,500		20,000	15,500	3,500	1,556,112
Community Services	139,811	42,656					5,000	187,467
Debt Service							90,000	90,000
Total Expenditures	80,611,482	26,429,474	10,008,412	4,534,300	3,135,852	1,035,288	2,055,043	127,809,851
Transfers Out								0
Total Expenditures & Transfers Out	80,611,482	26,429,474	10,008,412	4,534,300	3,135,852	1,035,288	2,055,043	127,809,851

**Charlotte County Public Schools
Percent of General Fund Expenditures by Object
for FY 2016-17**



Charlotte County Public Schools

Percent of General Fund Expenditures by Function for FY 2016-17



Charlotte County Public Schools
General Fund Appropriations
Summary by Location Type

Location	2015-16 Estimated	2016-17 Budget	Change
Elementary Schools	38,424,635	38,573,946	149,311
Middle Schools	17,102,546	16,911,168	(191,378)
High Schools	23,867,556	23,891,328	23,772
Center Schools	9,958,237	9,955,208	(3,029)
Charter & Contracted Schools	2,107,466	2,155,000	47,534
Departments	22,487,142	22,855,027	367,885
Special Allocations	14,157,683	13,468,174	(689,509)
General Fund Totals	128,105,265	127,809,851	(295,414)

Charlotte County Public Schools
General Fund Appropriations
Elementary Schools

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0021	Sallie Jones Elementary	3,670,993	3,676,416	5,423
0041	Peace River Elementary	3,954,186	4,078,183	123,997
0081	East Elementary	3,663,765	3,575,183	(88,582)
0111	Neil Armstrong Elementary	4,339,910	4,493,224	153,314
0141	Meadow Park Elementary	4,417,514	4,404,769	(12,745)
0191	Vineland Elementary	3,713,188	3,696,216	(16,972)
0201	Liberty Elementary	3,681,407	3,666,250	(15,157)
0231	Myakka River Elementary	3,166,684	3,230,227	63,543
0251	Deep Creek Elementary	3,583,520	3,519,236	(64,284)
0301	Kingsway Elementary	4,233,468	4,234,242	774
	Elementary School Totals	38,424,635	38,573,946	149,311

Charlotte County Public Schools
General Fund Appropriations
Middle Schools

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0121	Punta Gorda Middle School	5,313,186	5,449,754	136,568
0131	Port Charlotte Middle School	3,949,015	3,982,368	33,353
0181	L.A. Ainger Middle School	3,817,021	3,532,237	(284,784)
0211	Murdock Middle School	4,023,324	3,946,809	(76,515)
	Middle School Totals	17,102,546	16,911,168	(191,378)

Charlotte County Public Schools
General Fund
High Schools

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0031	Charlotte High School	9,363,366	9,745,672	382,306
0051	Lemon Bay High School	6,330,866	6,214,974	(115,892)
0151	Port Charlotte High School	8,173,324	7,930,682	(242,642)
	High School Totals	23,867,556	23,891,328	23,772

Charlotte County Public Schools
General Fund Appropriations
Center Schools

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0042	Charlotte Harbor Center	2,747,869	2,689,212	(58,657)
0062	Baker Center	460,761	508,723	47,962
0161	Charlotte Technical Center	3,895,818	3,933,795	37,977
0171	The Academy	2,290,550	2,186,301	(104,249)
7004	Charlotte Virtual School	563,239	637,177	73,938
	Center School Totals	9,958,237	9,955,208	(3,029)

**Charlotte County Public Schools
General Fund Appropriations
Charter and Contracted Schools**

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0282	AMI Crossroads	130,150	155,000	24,850
0502	Edison Collegiate High School	1,977,316	2,000,000	22,684
	Center School Totals	<u>2,107,466</u>	<u>2,155,000</u>	<u>47,534</u>

Charlotte County Public Schools
General Fund Appropriations
Departments

No.	Location	2015-16 Estimated	2016-17 Budget	Change
0032	Community Services & Communications	216,114	132,543	(83,571)
9000	Board of Education	699,176	684,356	(14,820)
9010	Supt. Office	461,106	406,114	(54,992)
9011	Human Resources	977,745	945,317	(32,428)
9014	Murdock Office	125,797	120,348	(5,449)
9021	Finance/Budget	964,458	987,145	22,687
9022	Purchasing	695,046	667,727	(27,319)
9023	Print Shop	344,864	304,755	(40,109)
9024	Management Information Services	1,011,269	1,048,051	36,782
9025	Facilities	135,921	153,652	17,731
9026	Punta Gorda Office	154,925	156,263	1,338
9031	Elementary Instruction	177,222	178,669	1,447
9032	Instruction	320,545	145,762	(174,783)
9033	ESE Dept	2,120,297	2,212,628	92,331
9034	Vocational Education	27,667	25,917	(1,750)
9035	Student Services	2,318,971	2,369,172	50,201
9036	Instructional Support	661,031	593,859	(67,172)
9037	Media Support Services	49,426	62,410	12,984
9038	Staff Development	213,435	199,952	(13,483)
9039	Instructional Related Technology	1,443,166	1,479,168	36,002
9042	Transportation	5,497,428	6,132,810	635,382
9043	Sites & Grounds	667,413	674,989	7,576
9044	Maintenance	3,016,185	2,976,980	(39,205)
9045	Custodial Services	187,935	196,440	8,505
	Departmental Totals	22,487,142	22,855,027	367,885

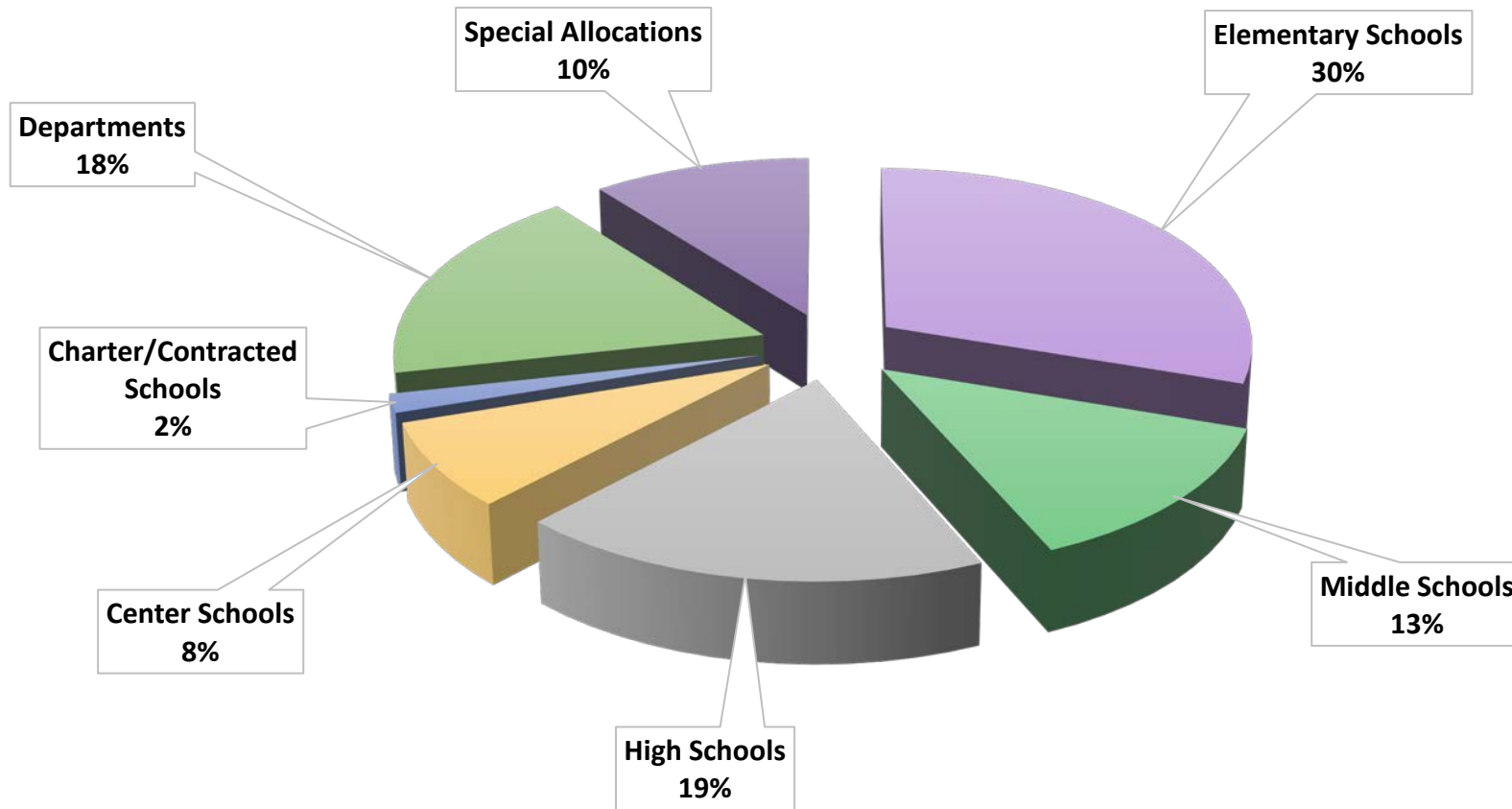
Charlotte County Public Schools
General Fund Appropriations
Special Allocation Projects

No.	Location	2015-16 Estimated	2016-17 Budget	Change
107	State Library Media	72,144	69,488	(2,656)
111	Security Detail at Events	65,554	71,000	5,446
119	Embry Riddle Program	190,532	216,720	26,188
120	Credit Recovery	58,557	75,000	16,443
121	Pre-K Early Intervention	576,893	570,871	(6,022)
126	State Digital Classrooms	495,300	743,550	248,250
129	CASE Program	180,478	208,000	27,522
133	Partnership & Performance Councils	34,471	35,000	529
141	District Leadership Development	71,962	90,500	18,538
142	CAPE Program	534,718	488,970	(45,748)
146	Florida Lead Teacher Program	259,755	253,554	(6,201)
163	TANS/Insurance/Unemployment	1,463,906	1,413,837	(50,069)
165	School Resource Officers	695,351	682,302	(13,049)
177	Software Maintenance Contracts	1,222,243	1,275,000	52,757
178	CLEF Matching Grant	84,832	90,487	5,655
195	O.P.S.	462,739	475,000	12,261
200	County Radio Tower Rental	62,100	62,100	-
201	Long Term Substitutes	229,172	-	(229,172)
202	Textbooks-Elementary	49,069	239,134	190,065
203	Textbooks-Middle Schools	302,188	239,134	(63,054)
207	Textbooks-High School	811,212	708,573	(102,639)
208	Teacher Subs-Sick & Personal	786,299	850,000	63,701
213	Terminal Leave	1,970,366	1,400,000	(570,366)
216	Supplements	1,376,483	1,350,000	(26,483)
225	FDLRS	62,170	65,709	3,539
228	Sick Leave Bank	44,564	75,000	30,436
230	Drivers Education	54,821	100,000	45,179
232	Summer Reading Camp	114,160	217,804	103,644
250	State School Recognition Prog	765,212	765,212	-
253	Hospital/Homebound Instruction	248,270	232,000	(16,270)
254	CTC-Adjunct Instructors	115,725	116,000	275
	Other Allocations	696,437	288,229	(408,208)
	Special Allocation Totals	14,157,683	13,468,174	(689,509)

14,157,683 13,468,174

The Tentative Budget does not include project specific required carry over for prior years.
Unspent funds from carry over projects will be included in appropriations for the Final Budget.

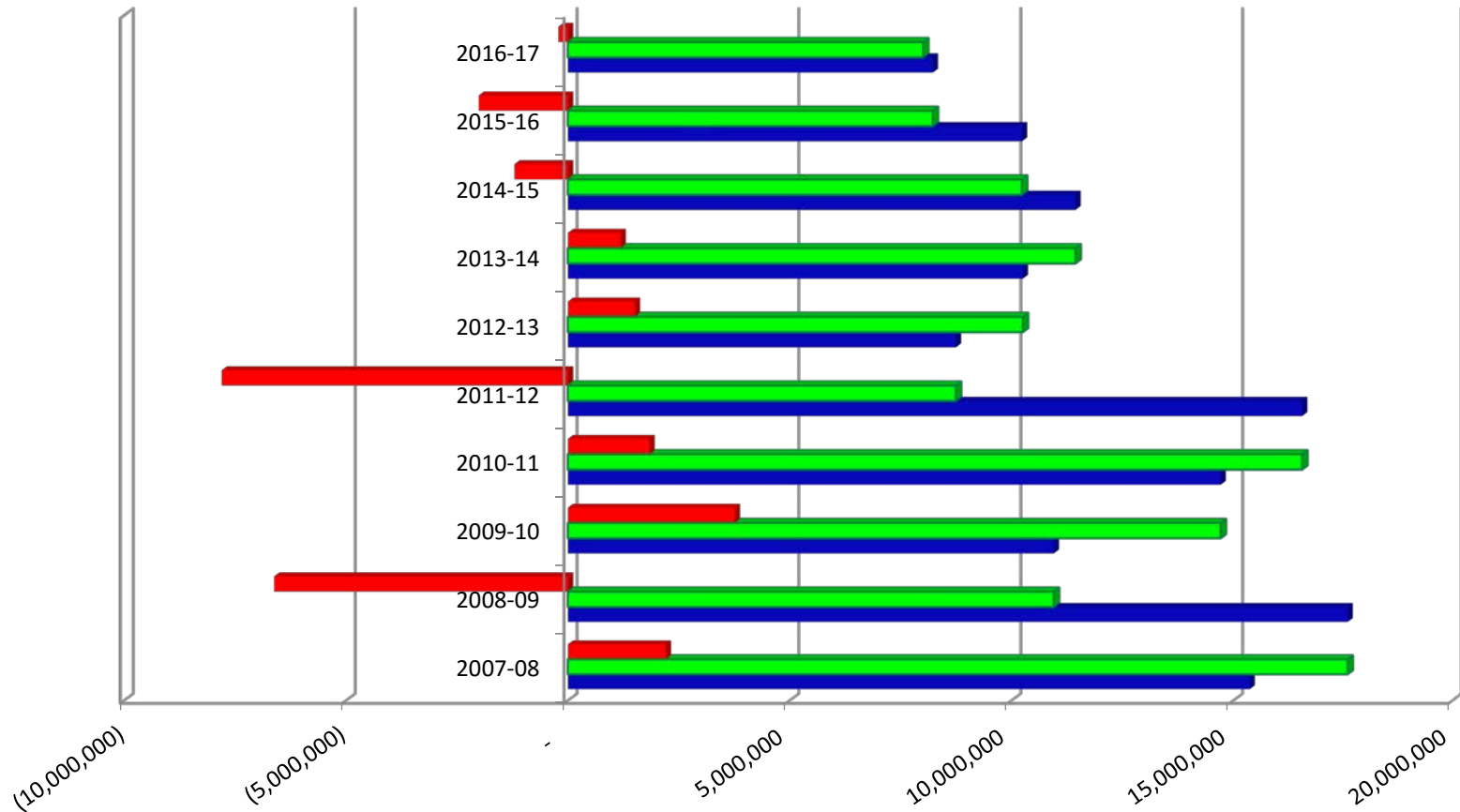
**Charlotte County Public Schools
Percent of General Fund Expenditures by Location Type
FY 2016-17**



**General Fund
Fund Balance**

	2015-16 Estimated	2016-17 Budget	Change
Beginning Fund Balance	10,233,157	8,223,909	(2,009,248)
Revenues & Transfers In			
Total Revenues	120,671,017	122,593,389	1,922,372
Transfers In	5,425,000	5,000,000	(425,000)
Total Revenues & Transfers In	126,096,017	127,593,389	1,497,372
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	128,105,265	127,809,851	(295,414)
Transfers Out	-	-	-
Total Expenditures & Transfers Out	128,105,265	127,809,851	(295,414)
Net Increase(Decrease) in Fund Balance	(2,009,248)	(216,462)	1,792,786
Total Ending Fund Balance	8,223,909	8,007,447	(216,462)
Less Designated Reserves for:			
Nonexpendable Inventory	200,000	200,000	-
Nonexpendable Prepaid Amounts	50,000	50,000	-
Restricted for State & Local Carryovers	350,000	350,000	-
Restricted for McKay Scholarships		900,000	900,000
Assigned for Enrollment Shortfall		100,000	100,000
Unassigned Ending Fund Balance	7,623,909	6,407,447	(1,216,462)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	6.05%	5.02%	

Charlotte County Public Schools General Fund Balance



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Change in Fund Balance	2,207,238	(6,622,110)	3,759,854	1,837,890	(7,802,990)	1,507,153	1,186,543	(1,205,550)	(2,009,248)	(216,462)
Ending Fund Balance	17,572,367	10,950,257	14,710,111	16,548,001	8,745,011	10,252,164	11,438,707	10,233,157	8,223,909	8,007,447
Beginning Fund Balance	15,365,129	17,572,367	10,950,257	14,710,111	16,548,001	8,745,011	10,252,164	11,438,707	10,233,157	8,223,909

■ Change in Fund Balance
 ■ Ending Fund Balance
 ■ Beginning Fund Balance

**Charlotte County Public Schools
2016-17 General Fund Staff**

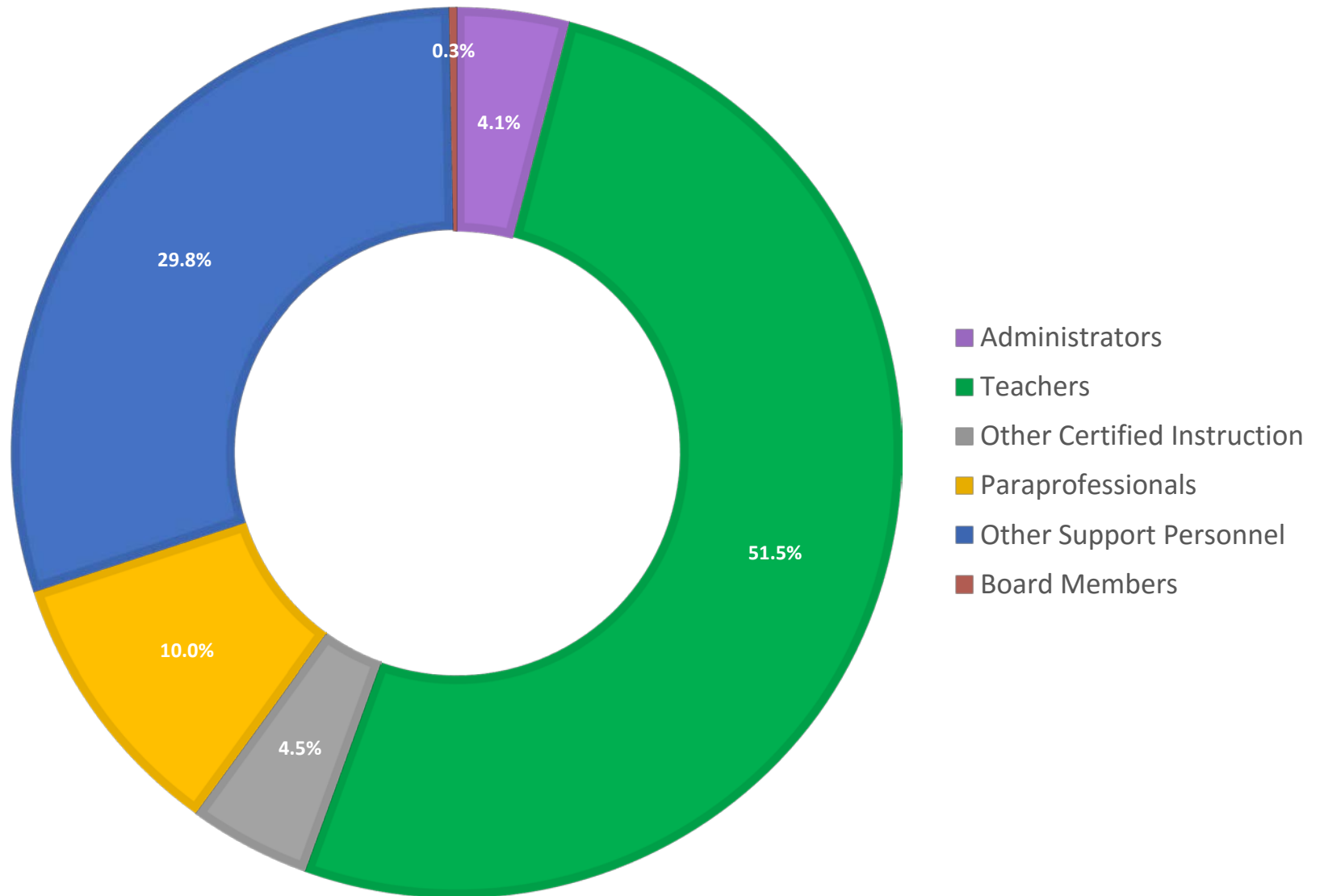
Code No.	Function	2015-16 Budgeted Positions	2016-17 Estimated Positions	Difference
5000	Instruction	1,146.10	1,129.24	(16.86)
6100	Instructional Support	105.45	106.70	1.25
6200	Instructional Media	23.50	22.50	(1.00)
6300	Instruction and Curriculum	32.55	30.35	(2.20)
6400	Instructional Staff Training	4.00	4.00	-
6500	Instructional-Related Technology	4.00	4.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	143.32	142.80	(0.52)
7500	Fiscal Services	13.00	13.00	-
7700	Central Services	34.60	33.10	(1.50)
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	123.50	123.50	-
8100	Maintenance of Plant	47.00	48.00	1.00
8200	Administrative Technology	14.00	14.00	-
9100	Community Services	2.25	2.50	0.25
Total General Fund Positions		1,849.77	1,830.19	(19.58)

Code No.	Object	2015-16 Budgeted Positions	2016-17 Estimated Positions	Difference
111	Administrators	78.63	74.38	(4.25)
121	Teachers	956.98	942.12	(14.86)
131	Other Certified Instruction	81.29	81.46	0.17
151	Paraprofessionals	185.12	182.12	(3.00)
161	Other Support Personnel	542.75	545.11	2.36
171	Board Members	5.00	5.00	-
Total General Fund Positions		1,849.77	1,830.19	(19.58)

**Charlotte County Public Schools
2016-17 General Fund Staff**

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2016-17 Budgeted Positions	2015-16 Budgeted Positions	Change
5000	Instruction		942.12		180.12	7.00		1129.24	1,146.10	(16.86)
6100	Instructional Support	6.00		42.40		58.30		106.70	105.45	1.25
6200	Instructional Media			18.00	2.00	2.50		22.50	23.50	(1.00)
6300	Instruction and Curriculum	4.15		18.06		8.14		30.35	32.55	(2.20)
6400	Instructional Staff Training	1.00		2.00		1.00		4.00	4.00	-
6500	Instructional-Related Technology	1.00				3.00		4.00	4.00	-
7100	School Board					1.00	5.00	6.00	6.00	-
7200	General Administration	1.00				1.00		2.00	2.00	-
7300	School Administration	52.48				90.32		142.80	143.32	(0.52)
7500	Fiscal Services	2.00				11.00		13.00	13.00	-
7700	Central Services	3.25				29.85		33.10	34.60	(1.50)
7800	Student Transportation	1.25				147.25		148.50	148.50	-
7900	Operation of Plant					123.50		123.50	123.50	-
8100	Maintenance of Plant	1.25				46.75		48.00	47.00	1.00
8200	Administrative Technology	1.00		1.00		12.00		14.00	14.00	-
9100	Community Services					2.50		2.50	2.25	0.25
Total General Fund Positions		74.38	942.12	81.46	182.12	545.11	5.00	1830.19	1849.77	-19.58

**CHARLOTTE COUNTY PUBLIC SCHOOLS
PERCENT OF GENERAL FUND STAFF BY TYPE
FY 2016-17**





*Capital Funds**Section 6***District Capital Outlay Revenue Sources**

Local Capital Improvement Tax Millage: School boards are authorized to levy a property tax of up to 1.5 mills for capital outlay and maintenance. The authorization of the levy and limitations on how these funds can be expended are prescribed in Section 1011.71(2), F.S. These revenues may be used for the costs of construction, renovation, remodeling, maintenance and repair of the educational plant, including the maintenance, renovation and repair of leased facilities to correct deficiencies; purchase of new and replacement equipment; rental and leasing of educational facilities and sites; purchase of new and replacement school buses; payment of principal and interest on lease purchase agreements; payment of the cost of premiums, as defined in section 627.403, F.S., for property and casualty insurance necessary to insure school district educational and ancillary plants; and enterprise resource software applications. Beginning in FY 2014-15 the legislature approved use of these funds for the districts Digital Classroom Plan.

State Public Education Capital Outlay (PECO) Construction: Article XII, section 9(a)(2) of the Florida Constitution provides that school districts may share in the proceeds from gross receipts taxes appropriation on utilities, referred to as Public Education Capital Outlay or PECO funds, as provided by legislative . These funds are provided to the district for construction, remodeling or renovations. Restrictions for use of these funds include new athletic facilities and performing arts centers. Any project using these funds must have been recommended in the educational plant survey.

State Public Education Capital Outlay (PECO) Maintenance: Article XII, section 9(a)(2) of the Florida Constitution provides that school districts may share in the proceeds from gross receipts taxes appropriation on utilities, referred to as Public Education Capital Outlay or PECO funds, as provided by legislative. These funds are for the purpose of prolonging the useful life of educational plants. The maintenance and repair of the facilities are the primary uses of these funds. At least one-tenth of the annual allocation must be spent to correct unsafe, unhealthy, or unsanitary conditions in the educational facilities. Any project using these funds must be based on the recommendations of an educational plant survey.

Capital Outlay and Debt Service: Article XII, section 9(d) of the Florida Constitution guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service or CO&DS funds. Any remodeling or renovation projects using these funds must be based on the recommendations of an educational plant survey.

Charlotte County Public Schools

Capital Projects by Fund

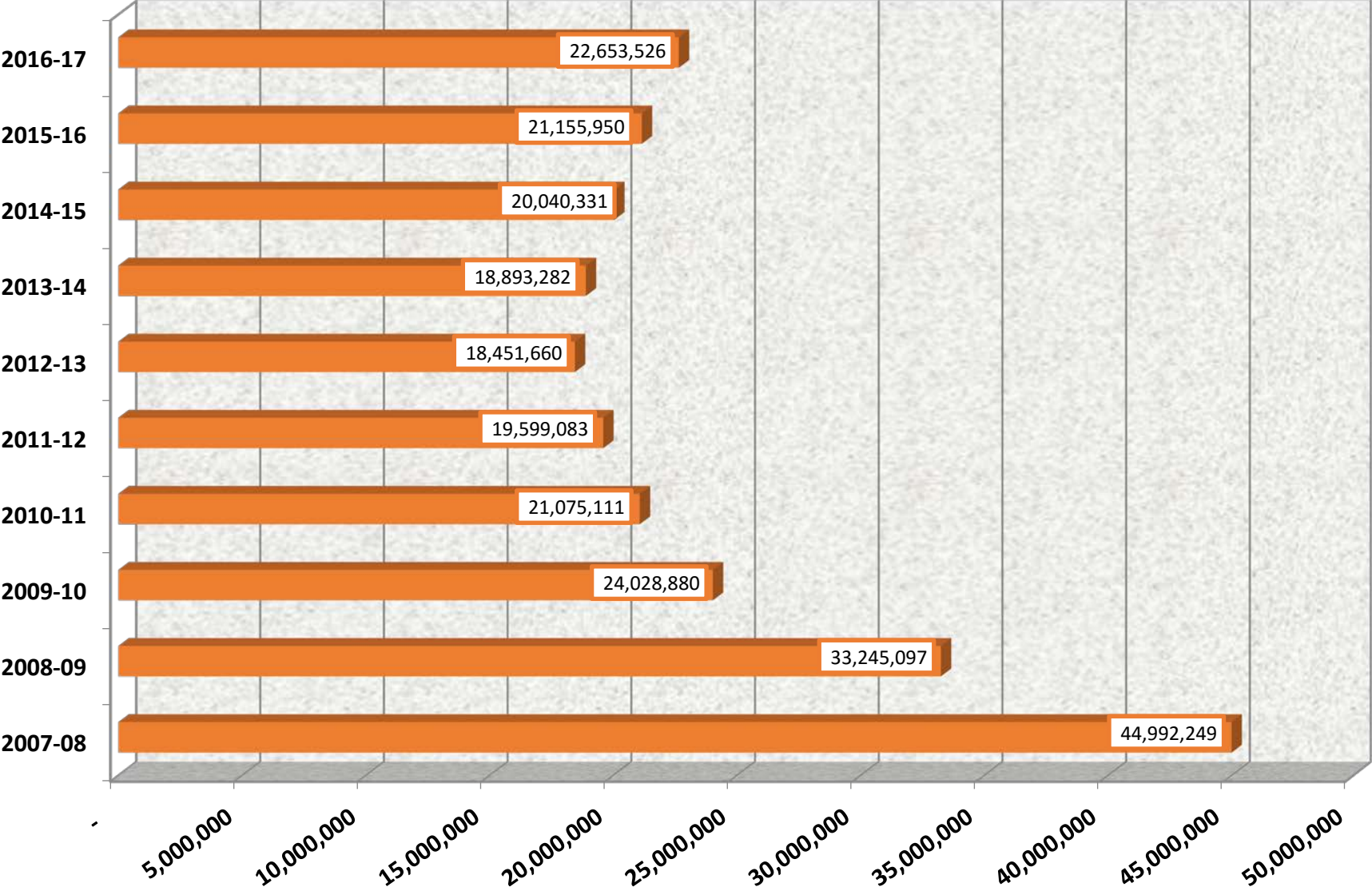
	2016-17 Local Capital Improvement Tax Fund	2016-17 Capital Outlay and Debt Service Fund	2016-17 Public Education Capital Outlay Fund	2016-17 Summary of Capital Projects Fund Fund
Estimated Revenue				
State				
Capital Outlay & Debt Service	-	150,000		150,000
Public Education Capital Outlay	-	-	250,000	250,000
Total State Sources	-	150,000	250,000	400,000
Local				
Local Ad Valorem Tax Levies	22,653,526	-	-	22,653,526
Interest on Investments	30,000	-	-	30,000
Total Local Sources	22,683,526	-	-	22,683,526
Transfers				
Transfer from General Fund				-
Total Transfers	-	-	-	-
Beginning Balance	4,587,799	-		4,587,799
Total	27,271,325	150,000	250,000	27,671,325
Appropriations				
Lease of Relocatable Facilities	140,000			140,000
Library Books				-
Building and Fixed Building Equipment	475,000			475,000
Furniture and Equipment	4,161,000			4,161,000
Motor Vehicles/Buses	1,144,000			1,144,000
Land				-
Land Improvements	150,000			150,000
Remodeling	7,368,000			7,368,000
Computer Software	325,000			325,000
Total Appropriations	13,763,000	-	-	13,763,000
Transfers Out				
To Debt Service	4,234,653			4,234,653
To General Fund for:				
Maintenance	3,500,000		250,000	3,750,000
Equipment	50,000			50,000
Property Insurance Premiums	1,200,000			1,200,000
Total Transfers	8,984,653	-	250,000	9,234,653
Total Appropriations & Transfers	22,747,653	-	250,000	22,997,653
Ending Fund Balance				
Restricted to Capital Projects	4,523,672	150,000	-	4,673,672
Total Ending Fund Balance	4,523,672	150,000	-	4,673,672
Total	27,271,325	150,000	250,000	27,671,325

Charlotte County Public Schools
Appropriations by Capital Project

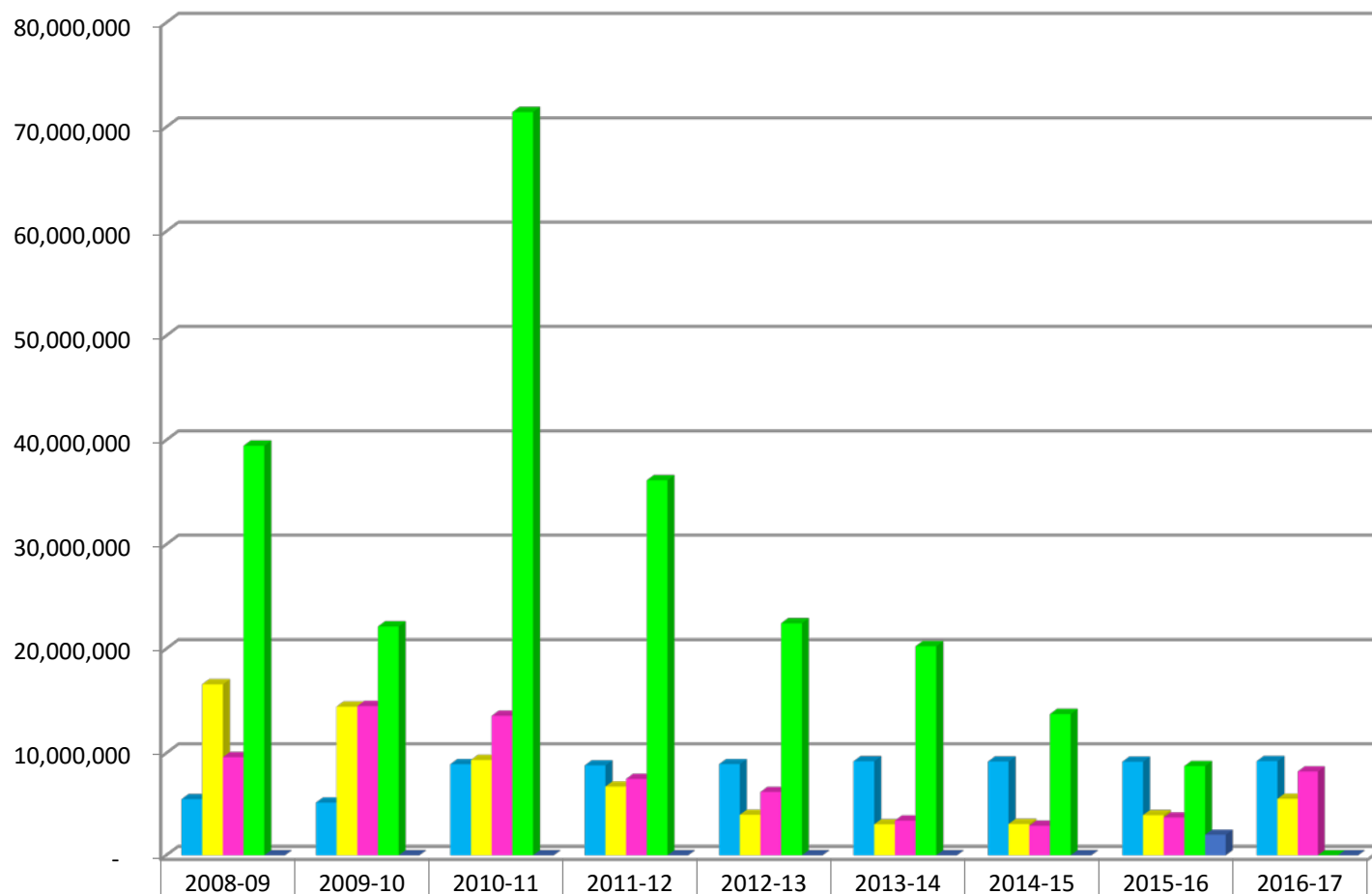
Description	2014-15 Budgeted Carryover	2015-16 New Allocations	2015-16 Capital Appropriations	2015-16 Budgeted Carryover	2016-17 New Allocations	2016-17 Capital Appropriations
Transfers Out to Other Funds						
General Fund						
Property Insurance Premiums		1,200,000	1,200,000		1,200,000	1,200,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Maintenance Department		3,675,000	3,675,000		3,750,000	3,750,000
Debt Service Funds						
QSCB Bond Payments		4,007,814	4,007,814		3,991,944	3,991,944
QZAB Bond Payments		242,709	242,709		242,709	242,709
Total Transfers Out	-	9,175,523	9,175,523	-	9,234,653	9,234,653
Furniture & Equipment Projects						
316 Buses	17,000	798,000	815,000	20,000	960,000	980,000
364 School Radios	-	50,000	50,000	-	136,000	136,000
371 Middle School Instructional Equipment		-	-		40,000	40,000
372 Elementary School Instructional Equipment			-		30,000	30,000
373 Vehicles, Except Buses			-		164,000	164,000
375 Secondary Instructional Equipment			-		83,000	83,000
380 District-Wide Furniture & Equipment	123,000	77,000	200,000	100,000	75,000	175,000
700 District Technology Plan	774,500	2,100,000	2,874,500	1,015,000	2,920,000	3,935,000
Total Furniture & Equipment Projects	914,500	3,025,000	3,939,500	1,135,000	4,408,000	5,543,000
Facility Maintenance & Repair Projects						
314 Land Purchases			-			-
319 Relocatable Facility Costs	33,000	107,000	140,000	10,000	130,000	140,000
322 Telephone Equipment	125,000		125,000	120,000	250,000	370,000
332 Fire Alarms	38,000	100,000	138,000		325,000	325,000
334 HVAC	459,000	791,000	1,250,000	200,000	3,250,000	3,450,000
335 Interior & Exterior Painting	61,000	89,000	150,000	108,000	225,000	333,000
336 Roof Repair & Replacement	65,000	335,000	400,000	200,000	300,000	500,000
337 Security Projects		200,000	200,000	68,000	400,000	468,000
374 Floor Covering Replacement	98,000	52,000	150,000	10,000	150,000	160,000
376 Athletic Facility Improvements		150,000	150,000	12,000	525,000	537,000
379 Custodial Equipment	17,800	17,200	35,000	12,000	75,000	87,000
383 Small Remodeling and Renovation Projects	100,000	200,000	300,000		400,000	400,000
384 AV Equipment & Installation			-		625,000	625,000
385 Paving	20,300	39,700	60,000	25,000	125,000	150,000
387 Playground Maintenance & Repair	90,000	50,000	140,000	50,000	150,000	200,000
396 Facilities Department		475,000	475,000		475,000	475,000
Total Facility Maintenance & Repair Projects	1,107,100	2,605,900	3,713,000	815,000	7,405,000	8,220,000
Construction Projects						
313 Lemon Bay High	3,000,000	5,750,000	8,750,000			-
Total Construction Projects	3,000,000	5,750,000	8,750,000	-	-	-
Sales Tax Projects						
729 Wireless Infrastructure	423,900		423,900			-
325 Security Enhancements	1,591,091		1,591,091			-
Total Sales Tax Projects	2,014,991	-	2,014,991	-	-	-
Total Estimated Appropriations	7,036,591	20,556,423	27,593,014	1,950,000	21,047,653	22,997,653

Charlotte County Public Schools Capital Improvement Tax Levies

Page 6-47



Charlotte County Public Schools Capital Projects

[illegible]



*Special Revenue Fund**Section 7***Special Revenue Fund**

Special Revenue Funds – Federal Grants: are used to account for federal funds legally restricted for current operating expenditures, including the acquisition of fixed assets which are necessary for the implementation of the approved grants. Each grant requires separate accounting within the fund for revenues and expenditures and the submission of regularly scheduled expenditure reports as required under the terms of the grant. Although many grants continue each year, an annual grant plan must be submitted to the appropriate federal agency for approval. The District has not received approval for Fiscal Year 2016 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2016 awards will be approximately the same as Fiscal Year 2015 less any impacts from sequestration, if actually occurs. The budget amendment process for these grants reflects the fact that the critical decision on budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency authorizes the award, the authorization of the budget is considered to have been approved.

The purpose of the Special Revenue Fund - School Food Service Program: is to account for revenue and expenses associated with providing student meals. The main sources of revenue are federal funds and local sales. Federal sources consist of the reimbursements under the School Lunch Act and USDA commodities. The School Food Service Program is self-supporting and receives no subsidy from the District's General Fund.

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

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Federal Direct:			
Headstart & Early Headstart	\$2,209,202	\$2,238,410	\$29,208
Federal through State:			
Vocational Education Acts	216,014	196,245	-19,769
Elementary & Secondary Education Act, Title I	3,642,334	3,770,763	128,429
Elementary & Secondary Education Act, Title II	544,546	613,030	68,484
Adult Literacy and Civics	27,875	27,875	0
Math & Science Partnership	420,192	0	-420,192
Elementary & Secondary Education Act, Title III, Language Instruction	34,106	64,965	30,859
Individuals with Disabilities Act	4,254,440	3,908,720	-345,720
Adult General Education	192,547	202,433	9,886
Other Federal Grants	49,236	55,000	5,764
subtotal	\$11,590,492	\$11,077,441	-\$513,051
Local Grants			
Other			
subtotal	\$0	\$0	\$0
Transfer from Other General Fund	\$0	\$0	\$0
Total	\$11,590,492	\$11,077,441	-\$513,051

APPROPRIATION BY FUNCTION			
5000 Instructional Services	\$5,402,277	\$5,584,037	\$181,760
6100 Pupil Personnel Services	688,368	662,213	-26,155
6300 Instructional Curriculum Dev.	2,844,774	2,106,478	-738,296
6400 Instructional Staff Training	2,045,230	2,022,107	-23,123
7200 General Administration	324,210	470,585	146,375
7300 School Administration	111,386	110,909	-477
7400 Facilities Acquisition and Construction	3,938	0	-3,938
7500 Fiscal Services	0	0	0
7800 Pupil Transportation Services	17,383	3,513	-13,870
7900 Operation of Plant	151,166	117,599	-33,567
8100 Maintenance of Plant	1,760	0	-1,760
Total	\$11,590,492	\$11,077,441	-\$513,051

APPROPRIATION BY OBJECT			
100 Salaries	\$6,779,972	\$6,215,069	-\$564,903
200 Benefits	2,387,807	2,348,426	-39,381
300 Purchased Services	993,878	838,707	-155,171
500 Materials and Supplies	506,140	470,915	-35,225
600 Capital Outlay	148,299	142,354	-5,945
700 Other Expenses	774,396	1,061,970	287,574
Total	\$11,590,492	\$11,077,441	-\$513,051

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Federal through State			
National School Lunch Act	\$5,955,037	\$6,706,522	\$751,485
Summer Feeding Program	136,950	147,000	10,050
USDA Donated Food	574,046	617,381	43,335
subtotal	\$6,666,033	\$7,470,903	\$804,870
State			
Breakfast Supplement	\$45,106	\$45,106	\$0
Food Service Supplement	58,254	58,254	0
Cafeteria Inspection Allocation	0	0	0
	\$103,360	\$103,360	\$0
Local			
Food Service Sales	\$2,118,495	\$1,496,999	-\$621,496
Insurance Loss Recovery	\$1,614	0	-1,614
Interest on Investments	8,201	9,000	799
subtotal	\$2,128,310	\$1,505,999	-\$622,311
Transfer from General Fund	0	0	0
Beginning Fund Balance	\$2,270,070	\$2,598,406	\$328,336
Total	\$11,167,773	\$11,678,668	\$510,895

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$2,501,982	\$2,723,503	\$221,521
Benefits	1,220,042	1,359,156	139,114
Purchased Services*	165,783	179,409	13,626
Energy Services*	268,194	273,000	4,806
Materials and Supplies	3,921,467	4,039,000	117,533
Capital Outlay	79,678	135,000	55,322
Other Expenses**	412,221	463,783	51,562
sub-total	\$8,569,367	\$9,172,851	\$603,484

Outgoing Transfers:
 To General Fund

Ending Fund Balance	\$2,598,406	\$2,505,817	-\$92,589
Total	\$11,167,773	\$11,678,668	\$510,895

*Includes food service portion of utilities

\$263,000 \$263,000

**Includes Indirect costs paid to General Fund

\$222,257 \$224,183

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Federal through State FEMA	\$0	\$0	\$0
Miscellaneous State			
Local			
Insurance Proceeds	\$0	\$0	\$0
Interest Earned	4,102	0	-4,102
Other grants	0	0	0
Unrealized loss on SBA Plan B	0	0	0
Transfer from Special Revenue/Headstart	0	0	0
Transfer from Capital Projects Funds	0	0	0
Beginning Fund Balance	1,386,299	1,390,401	4,102
Total	<u>\$1,390,401</u>	<u>\$1,390,401</u>	<u>\$0</u>
APPROPRIATION BY FUNCTION			
7400 Facilities Acquisition and Construction	0	0	0
7900 Operation of Plant	0	0	0
8100 Maintenance	0	0	0
9100 Community Services	0	0	0
Total Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers Out			
To General Fund	\$0	\$0	\$0
Ending Fund Balance	\$1,390,401	\$1,390,401	\$0
Total	<u>\$1,390,401</u>	<u>\$1,390,401</u>	<u>\$0</u>



Debt Service

Section 8

Debt Service Fund

The purpose of the Debt Service Funds budget is to account for the payment of principal, interest, and other costs related to managing the District's outstanding capital debt. Payments are scheduled for State Board of Education bonds issued through the State of Florida, Qualified School Construction Bonds, and Qualified Zone Academy Bonds issued as Certificate of Participation (COPs) financing under federal programs. The major sources of funds in this budget are capital tax revenues transferred into the Debt Service budget and a Federal tax subsidy for the interest payments on the Qualified School Construction Bonds.

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,958,168	\$2,958,168	\$0
State			
CO and DS Withheld for SBE Bonds	\$470,000	\$505,000	\$35,000
SBE Bond Interest Earned	500	100	-400
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	<u>\$470,500</u>	<u>\$505,100</u>	<u>\$34,600</u>
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	150,099	155,000	4,901
Total Local Sources	<u>\$150,099</u>	<u>\$155,000</u>	<u>\$4,901</u>
Transfers			
Transfer from Capital Projects Funds	\$4,182,660	\$4,234,653	\$51,993
Beginning Balance	\$19,949,380	\$23,819,837	\$3,870,457
Total	<u>\$27,710,807</u>	<u>\$31,672,758</u>	<u>\$3,961,951</u>

APPROPRIATION:

Debt Service			
Redemption of Principal	\$402,000	\$459,000	\$57,000
Interest	3,483,270	3,461,120	-22,150
Other Fees	5,700	5,700	0
Payments to Refunding Agent	0	0	0
Subtotal	<u>\$3,890,970</u>	<u>\$3,925,820</u>	<u>\$34,850</u>
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$23,819,837	\$27,746,938	\$3,927,101
Total	<u>\$27,710,807</u>	<u>\$31,672,758</u>	<u>\$3,961,951</u>

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,958,168	\$2,958,168	\$0
State			
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Federal Interest Subsidy - QSCB Bonds			
Proceeds from Bond Sale			
Total State Sources	\$2,958,168	\$2,958,168	\$0
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	70,789	75,000	4,211
Total Local Sources	\$70,789	\$75,000	\$4,211
Transfers			
Transfer From Capital Funds	\$3,939,951	\$3,991,944	\$51,993
Beginning Balance	\$17,656,637	\$21,204,845	\$3,548,208
Total	\$24,625,545	\$28,229,957	\$3,604,412

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	700	700	0
Subtotal	\$3,420,700	\$3,420,700	\$0
Transfers			
Interfund Transfers	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$21,204,845	\$24,809,257	\$3,604,412
Total	\$24,625,545	\$28,229,957	\$3,604,412

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

STATE BOARD OF EDUCATION BONDS

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	\$470,000	\$505,000	\$35,000
SBE Bond Interest Earned	500	100	-400
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	\$470,500	\$505,100	\$34,600
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	0	0	0
Total Local Sources	\$0	\$0	\$0
Transfers			
Transfer from Capital Projects Funds	\$0	\$0	\$0
Beginning Balance	\$42,729	\$42,959	\$230
Total	\$513,229	\$548,059	\$34,830

APPROPRIATION:

Debt Service			
Redemption of Principal	\$402,000	\$459,000	\$57,000
Interest	63,270	41,120	-22,150
Other Fees	5,000	5,000	0
Payments to Refunding Agent	0	0	0
Subtotal	\$470,270	\$505,120	\$34,850
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$42,959	\$42,939	-\$20
Total	\$513,229	\$548,059	\$34,830

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0
Racing Commission Funds	0	0	0
Total State Sources	\$0	\$0	\$0
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	79,310	80,000	690
Total Local Sources	\$79,310	\$80,000	\$690
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$2,250,014	\$2,572,033	\$322,019
Total	\$2,572,033	\$2,894,742	\$322,709

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	0	0	0
Other Fees	0	0	0
Subtotal	\$0	\$0	\$0
Transfers			
Transfer to Capital Funds	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$2,572,033	\$2,894,742	\$322,709
Total	\$2,572,033	\$2,894,742	\$322,709



Internal Service Funds

Section 9

Internal Service Fund

This Internal Service Fund is used to account for the District's self-funded health insurance program. The costs of services provided by this fund to other funds and departments of the District are accumulated in this fund. The operating revenues of the Employee Benefit Trust Fund are provided by the School Board, employees, and retiree premium payments. In compliance with government accounting and reporting standards, the revenues for these purposes are also recorded in the applicable fund as expenses which inflate the overall appropriations of the total District budget.

INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2015-2016 ESTIMATED	2016-2017 BUDGET	CHANGE
Local			
Insurance Premiums/Board	\$14,981,944	\$15,000,000	\$18,056
Insurance Premiums/Retiree	698,208	675,000	-23,208
Insurance Premiums/Employee	3,205,564	3,225,000	19,436
Other premiums/reimbursements	770,599	600,000	-170,599
Interest on Investments	0	0	0
sub-total	\$19,656,315	\$19,500,000	-\$156,315
Beginning Fund Balance	\$6,857,644	\$8,668,213	\$1,810,569
Total	\$26,513,959	\$28,168,213	\$1,654,254

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$139,264	\$130,000	-\$9,264
Benefits	37,888	30,000	-7,888
Purchased Services	3,741,169	4,000,000	258,831
Materials and Supplies	16,985	50,000	33,015
Capital Outlay	90	2,000	1,910
Other Expenses	13,910,350	15,288,000	1,377,650
sub-total	\$17,845,746	\$19,500,000	\$1,654,254

Transfer to General Fund	\$0	\$0	0
--------------------------	-----	-----	---

Ending Fund Balance	\$8,668,213	\$8,668,213	\$0
---------------------	-------------	-------------	-----

Total	\$26,513,959	\$28,168,213	\$1,654,254
-------	--------------	--------------	-------------



*Overview of School District Funding**Appendix A*

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.



*Overview of School District Funding**Appendix A*

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.

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.



Accounting/Budgetary System

Appendix B

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.

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 Meadow Park Elementary School and portions of Lemon Bay High School.



Accounting/Budgetary System Continued

Appendix B

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)

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 Meadow Park Elementary School and portions of Lemon Bay High School. Repayment funded by Capital Improvement Taxes.



Internal Service Funds

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.

*Accounting/Budgetary System Continued**Appendix B*

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.)



*Accounting/Budgetary System Continued**Appendix B*

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.

*Accounting/Budgetary System Continued**Appendix B*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, courses for college credit, 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.



*Accounting/Budgetary System Continued**Appendix B*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 cash, 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.



*Accounting/Budgetary System Continued**Appendix B*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. This includes 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.



*Accounting/Budgetary System Continued**Appendix B*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.

*Accounting/Budgetary System Continued**Appendix B*

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

***Budget schedule for school districts******Appendix C***

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.