

Charlotte County Public Schools

4242/4243 Final'Budget



CHARLOTTE COUNTY PUBLIC SCHOOLS

1445 Education Way

Port Charlotte, FL 33948

September 10, 2020



CHARLOTTE COUNTY PUBLIC SCHOOLS
2020-2021 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. Wendy Atkinson, Chairman, District 5 - Term Expires 11/16/20

Mr. Robert Segur, Vice-Chairman, District 3 - Term Expires 11/16/20

Mrs. Kim Amontree, District 2 - Term Expires 11/16/20

Mrs. Cara Reynolds, District 1 - Term Expires 11/21/22

Mr. Ian Vincent, Chairman District 4 - Term Expires 11/21/22

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Mr. Gregory Griner, Chief Financial Officer



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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 **debt service budget** account for the federal grants, as well as the operations of the school food service program.

The **special revenue funds** are 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 D

**Charlotte County Public Schools
Summary of FY 2020-21 Budget**

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2020	28,730,116	12,269,700	39,361,226	33,523,939	4,355,513	118,240,494
Revenues						
Federal Sources	1,040,000	25,622,547	2,981,973			29,644,520
State Sources	39,379,283	102,527		985,000		40,466,810
Local Sources	112,168,244	957,261	760,000	30,192,694	17,650,000	161,728,199
Total Revenues	152,587,527	26,682,335	3,741,973	31,177,694	17,650,000	231,839,529
Transfers In	5,850,000		4,217,709			10,067,709
Total Revenues and Transfers In	158,437,527	26,682,335	7,959,682	31,177,694	17,650,000	241,907,238
Total Sources of Available Funds	187,167,643	38,952,035	47,320,908	64,701,633	22,005,513	360,147,732
Appropriations						
Instructional	94,678,276	10,671,390				105,349,666
Pupil Personnel Services	11,169,872	757,043				11,926,915
Instructional Media Services	1,758,529					1,758,529
Instructional & Curriculum Development Service	4,344,144	1,616,466				5,960,610
Instructional Staff Training	2,158,724	2,597,654				4,756,378
Instructional Related Technology	1,200,781					1,200,781
Board of Education	804,258	550				804,808
General Administration	397,328	723,295				1,120,623
School Administration	10,326,391	118,276				10,444,667
Facilities Acquisition & Construction		15,924		43,431,840		43,447,764
Fiscal Services	939,013					939,013
Food Services		9,506,932				9,506,932
Central Services	2,497,369	18,745			17,650,000	20,166,114
Pupil Transportation Services	7,088,458	16,523				7,104,981
Operation of Plant	13,119,074	1,439,205				14,558,279
Maintenance of Plant	4,744,205	178,637				4,922,842
Administrative Technology Services	1,735,964	1,696				1,737,660
Community Services	197,799					197,799
Debt Services	200,000		3,421,000			3,621,000
Total Appropriations	157,360,185	27,662,336	3,421,000	43,431,840	17,650,000	249,525,361
Transfers Out				10,067,709		10,067,709
Total Appropriations and Transfers Out	157,360,185	27,662,336	3,421,000	53,499,549	17,650,000	259,593,070
Fund Balances - June 30, 2021	29,807,458	11,289,699	43,899,908	11,202,084	4,355,513	100,554,662
Total Uses of Available Funds	187,167,643	38,952,035	47,320,908	64,701,633	22,005,513	360,147,732

Charlotte County Public Schools
All Funds Staff Summary

Code		2019-20	2020-21	
No.	Function	Budgeted Positions	Budgeted Positions	Difference
5000	Instruction	1,351.42	1,361.50	10.08
6100	Instructional Support	139.52	143.93	4.41
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	62.66	70.96	8.30
6400	Instructional Staff Training	44.22	34.35	(9.87)
6500	Instructional-Related Technology	2.00	2.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	143.00	144.98	1.98
7400	Facilities	5.50	5.50	-
7500	Fiscal Services	11.00	11.00	-
7600	Food Services	173.00	168.00	(5.00)
7700	Central Services	31.00	32.76	1.76
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	128.00	128.00	-
8100	Maintenance of Plant	50.00	50.00	-
8200	Administrative Technology	13.00	13.00	-
9100	Community Services	2.50	2.50	-
Total Positions		2,335.82	2,347.48	11.66

Code		2019-20	2020-21	
No.	Object	Budgeted Positions	Budgeted Positions	Difference
111	Administrators	75.25	77.00	1.75
121	Teachers	946.57	953.68	7.11
131	Other Certified Instruction	177.70	166.05	(11.65)
151	Paraprofessionals	400.80	406.62	5.82
161	Other Support Personnel	730.50	739.13	8.63
171	Board Members	5.00	5.00	-
Total Positions		2,335.82	2,347.48	11.66



Budget Process Requirements

Section 3

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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 : 2020	County : CHARLOTTE
------------------------	---------------------------

Name of School District :
Charlotte County School District

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

1.	Current year taxable value of real property for operating purposes	\$ 19,745,489,183	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 975,625,581	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 2,978,043	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 20,724,092,807	(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.)	\$ 558,335,799	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 20,165,757,008	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 19,560,610,479	(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		6/30/2020 10:30 AM

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>	3.8920	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	3.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 76,129,896		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 63,532,863		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 139,662,759		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.7752	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	3.1505	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.7040	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		1.0000
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				3.2480 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>		\$	76,762,040	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>		\$	67,311,853	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>		\$	144,073,893	(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>			-1.89 %	(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>			0.38 %	(22)
Final public budget hearing		Date : 9/10/2020	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 :	
	Electronically Certified by Taxing Authority			7/31/2020 7:30 AM	
	Title : Mr. Steve Dionisio, Superintendent		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	35; .; 34.99;
B. Less tax reductions due to Value Adjustment Board and other Assessment changes	472.242
C. Actual property tax levy	35; .884.97;
This year's proposed tax levy	144,073,893

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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 32, 2042 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 49."4242



PROPOSED CAPITAL OUTLAY PROJECTS

The Charlotte County Public Schools will soon consider a measure to ~~eqp~~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 ~~70~~74 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 ~~&4; .:~~ 64.8; 6 to be used for the following projects:

Construction and Remodeling

- Remodeling at various school and ancillary locations
- Athletic facility improvements
- 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, Computer and Device Hardware and Operating System Software Necessary for Gaining Access to Or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software.

- Purchase furniture and equipment for school and ancillary locations
- Purchase computer software and hardware for school and ancillary locations
- Enterprise resource software acquired via license/maintenance fees or lease agreements

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 of educational and ancillary facilities and plants

Payment of Costs of Compliance with Environmental Statutes, Rules, and Regulations

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

- ~~Kpwt~~cepg'r tgo kwo u"qp"t kxtlev'r rcpv

All concerned citizens are invited to a public hearing to be held on July 32."4242 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 ~~FGEKIQP~~ on the proposed ~~ECRW~~CN'QWNCI 'VCZGU will be made at this hearing.

BUDGET SUMMARY AD

Charlotte County Public Schools

Fiscal Year 2020-21

	<u>PROPOSED MILLAGE LEVIES</u>
Required Local Effort (including Prior Period Adjustment Millage)	3.7040
Discretionary Operating	0.7480
Referendum Approved 4 Year Operating Millage	1.0000
Local Capital Improvement (Capital Outlay)	1.5000
TOTAL MILLAGE	<u>6.9520</u>

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2020	28,083,411	12,591,671	39,361,226	27,290,257	4,353,671	111,680,236
Revenues						
Federal Sources	1,040,000	22,212,402	2,981,973			26,234,375
State Sources	39,379,283	102,527		985,000		40,466,810
Local Sources	112,168,244	957,261	760,000	30,192,694	17,650,000	161,728,199
Total Revenues	152,587,527	23,272,190	3,741,973	31,177,694	17,650,000	228,429,384
Transfers In	5,850,000		4,217,709			10,067,709
Total Revenues and Transfers In	158,437,527	23,272,190	7,959,682	31,177,694	17,650,000	238,497,093
Total Sources of Available Funds	<u>186,520,938</u>	<u>35,863,861</u>	<u>47,320,908</u>	<u>58,467,951</u>	<u>22,003,671</u>	<u>350,177,329</u>
Appropriations						
Instructional	91,970,585	7,569,570				99,540,155
Pupil Personnel Services	10,977,896	756,906				11,734,802
Instructional Media Services	1,751,045					1,751,045
Instructional & Curriculum						
Development Service	4,313,312	1,616,466				5,929,778
Instructional Staff Training	1,931,695	2,459,788				4,391,483
Instructional Related Technology	1,200,781					1,200,781
Board of Education	804,258	550				804,808
General Administration	391,535	584,465				976,000
School Administration	10,221,391	118,276				10,339,667
Facilities Acquisition & Construction		15,924		38,562,208		38,578,132
Fiscal Services	939,013	2,714				941,727
Food Services		9,504,218				9,504,218
Central Services	2,497,369	18,745			17,650,000	20,166,114
Pupil Transportation Services	7,048,915	16,523				7,065,438
Operation of Plant	13,119,074	1,407,713				14,526,787
Maintenance of Plant	4,739,633	178,637				4,918,270
Administrative Technology Services	1,735,964	1,696				1,737,660
Community Services	197,799					197,799
Debt Services	200,000		3,421,000			3,621,000
Total Appropriations	154,040,265	24,252,191	3,421,000	38,562,208	17,650,000	237,925,664
Transfers Out				10,067,709		10,067,709
Total Appropriations and Transfers Out	154,040,265	22,206,933	3,421,000	48,629,917	17,650,000	247,993,373
Fund Balances - June 30, 2021	32,480,673	13,656,928	43,899,908	9,838,034	4,353,671	104,229,214
Total Uses of Available Funds	<u>186,520,938</u>	<u>35,863,861</u>	<u>47,320,908</u>	<u>58,467,951</u>	<u>22,003,671</u>	<u>350,177,329</u>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.



Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES FOR FISCAL YEAR 2020-2021

Resolution 2020-003

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, 2020 to June 30, 2021; 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 2020-2021 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.7040	\$73,691,558
Capital Outlay	1.5000	\$29,842,694
Discretionary Operating	0.7480	\$14,881,557
Discretionary Capital Improvement		
Additional Voted Operations Millage	1.0000	\$19,895,129
Debt		

The total millage rate to be levied exceeds the roll-back rate by .38 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2020 to June 30, 2021 on July 30, 2020 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 32, 2042.

Signature of Superintendent of Schools

July 33, 2042

Date of Signature

**Budget Process Requirement Overview****Section 3**

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 4242/4243

Resolution 2020-004

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, 2042 to June 30, 2043; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2042-2043; 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 \$572.399.54; for the fiscal year 2042-2043.

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, 2042 to June 30, 2043.

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 32, 2042.

Signature of Superintendent of Schools

July 31, 2042

Date of Signature

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,724,092,807</u>	Required Local Effort	\$ <u>73,552,292</u>	<u>3.6970</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>139,266</u>	<u>0.0070</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>73,691,558</u>	<u>3.7040</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,724,092,807</u>	Discretionary Operating	\$ <u>14,881,557</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>20,724,092,807</u>	Additional Operating	\$ <u>19,895,129</u>	<u>1.0000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 20,724,092,807	Local Capital Improvement	\$ 29,842,694	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$		\$	mills s. 1010.40, F.S.
		\$	mills s. 1011.74, F.S.
		\$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 0.38 PERCENT.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Steve Dioniso, 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, on September 10, 2020.

Signature of District School Superintendent

September 11, 2020
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

***Budget Process Requirement Overview******Section 3******A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2020-2021.******Resolution 2020-006***

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, the Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2020-2021.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the final millage rates and the budget in the amount of \$360,147,732 for fiscal year 2020-2021.

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 final budget for the categories indicated for the fiscal year July 1, 2020 to June 30, 2021.

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 the resolution passed and adopted by the District School Board of Charlotte County, Florida, September 10, 2020.

Signature of Superintendent of Schools

September 11, 2020
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 2020-21

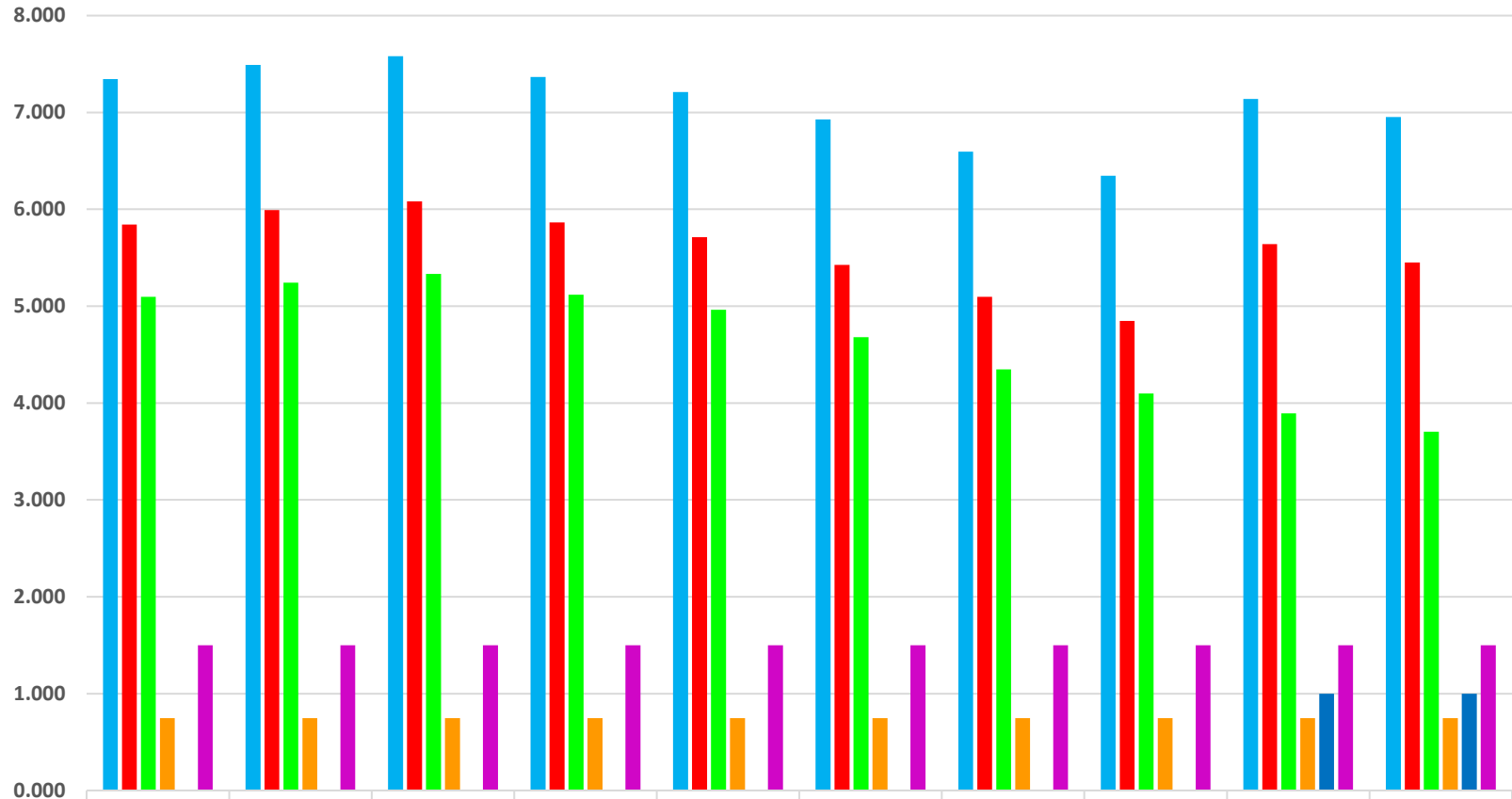
Certified School Taxable Value 20,724,092,807

Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.6970	76,616,971	73,552,292	(1)
Prior Period Funding Adjustment Millage	0.0070	145,069	139,266	(1)
Discretionary Operating Millage	0.7480	15,501,621	14,881,557	(2)
Referendum Operating Millage	1.0000	20,724,093	19,895,129	(2)
Total Operating Millage	5.4520	112,987,754	108,468,244	
Capital Outlay Millage	1.5000	31,086,139	29,842,694	(2)
Total Local Property Tax Millage	6.9520	144,073,893	138,310,938	(3)
<u>Controlling Authority for Levy</u>				
State Law Millage Rate	3.7040	76,762,040	73,691,558	(1)
Local Board Millage Rate	3.2480	67,311,853	64,619,380	(2)
Total Local Property Tax Millage	6.9520	144,073,893	138,310,938	(3)

Note:

- (1) Millage Rate 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
- (4) Total millage rate to be levied exceeds the roll-back rate by .38 percent

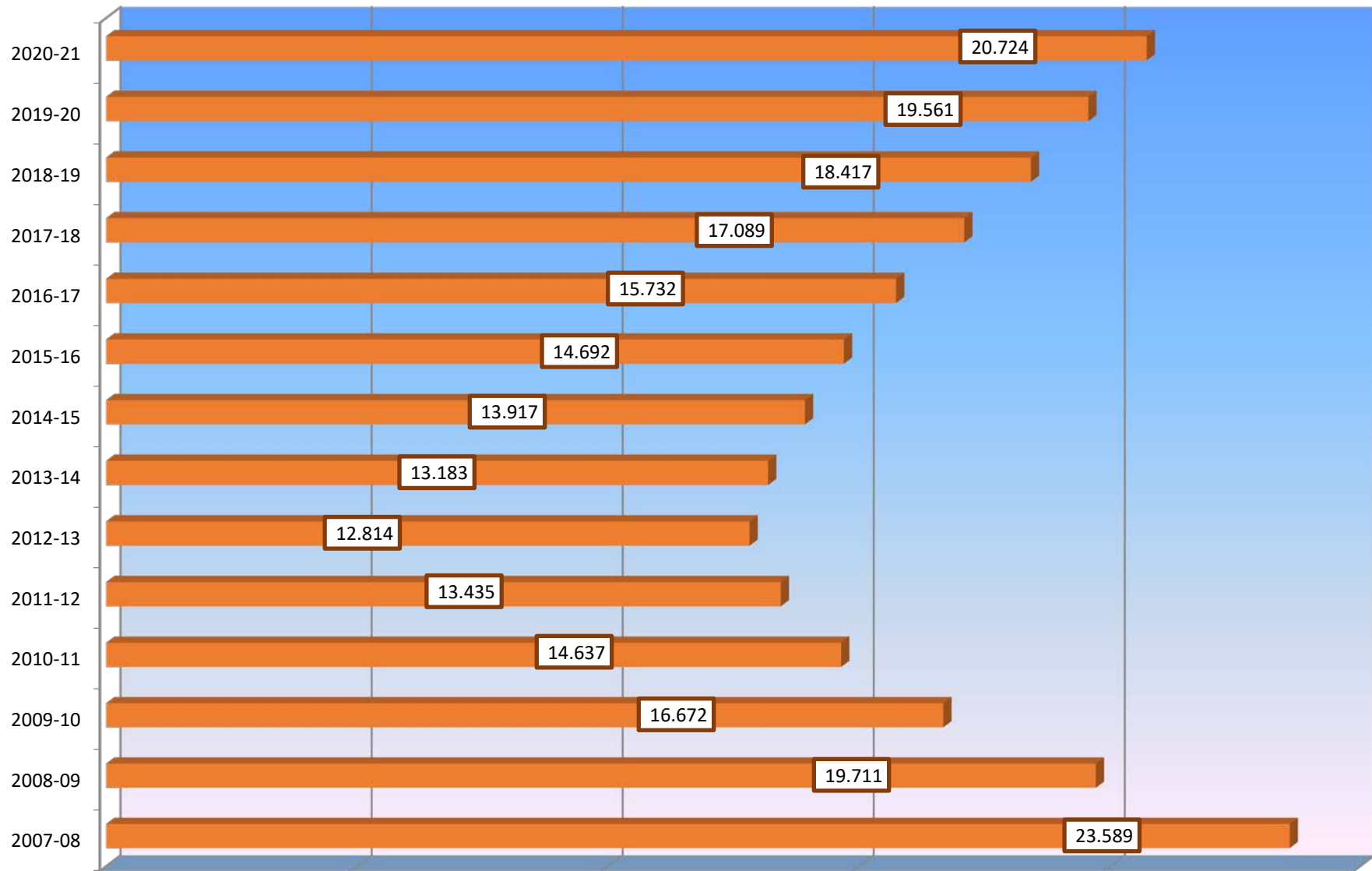
Charlotte County Public Schools Millage Rates



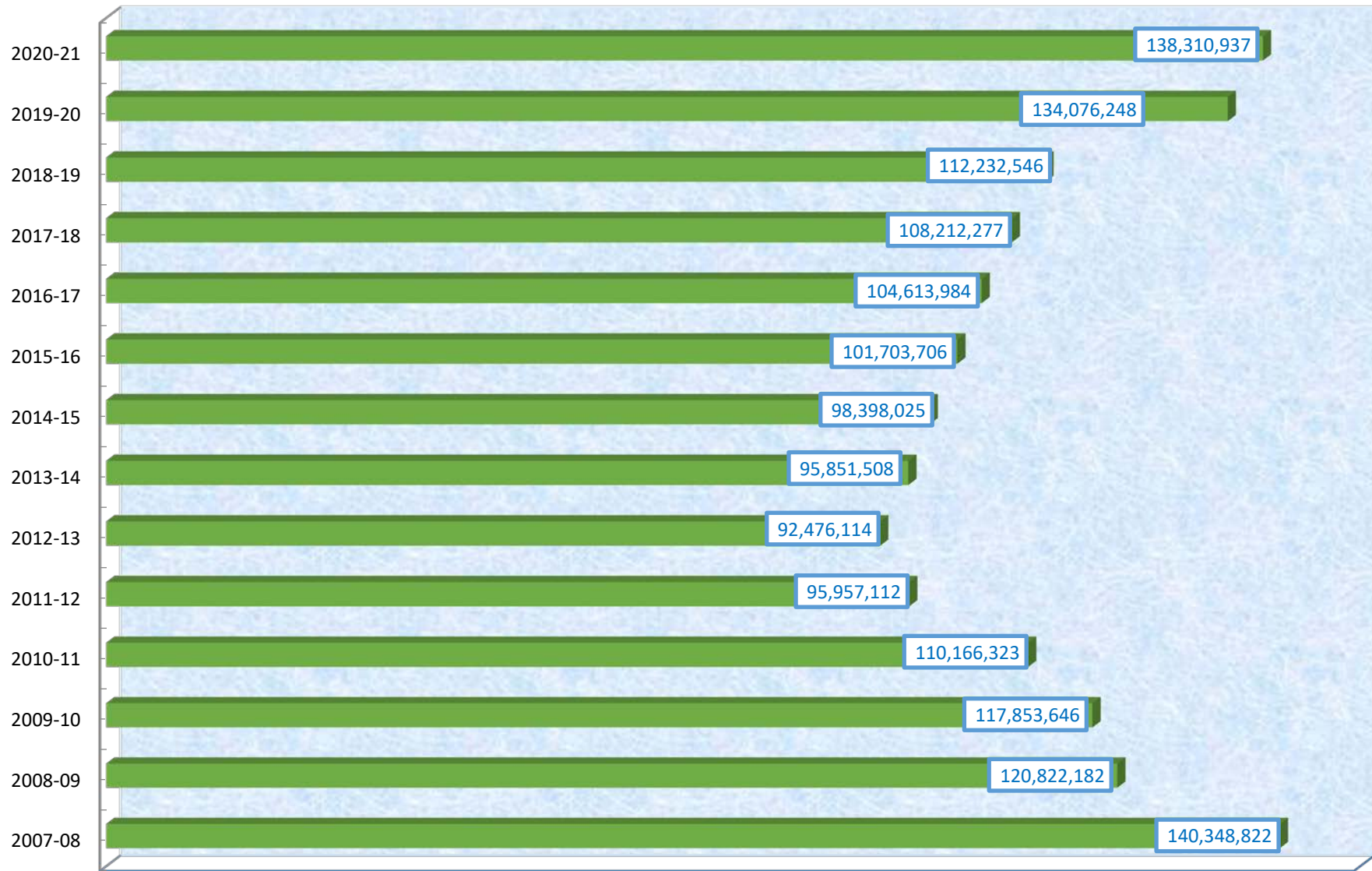
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Total Millage	7.344	7.491	7.581	7.365	7.211	6.927	6.596	6.348	7.140	6.952
Total Operating	5.844	5.991	6.081	5.865	5.711	5.427	5.096	4.848	5.640	5.452
RLE including PPAM	5.096	5.243	5.333	5.117	4.963	4.679	4.348	4.100	3.892	3.704
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Referendum	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000
Capital	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500

■ Total Millage
 ■ Total Operating
 ■ RLE including PPAM
 ■ Discretionary
 ■ Referendum
 ■ Capital

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 taxes⁰

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Charlotte County Public Schools
General Fund Summary
FY 2020-21

Beginning Fund Balance 28,730,116

Revenues & Transfers In		
Federal Sources	1,040,000	
State Sources	39,379,283	
Local Sources	112,168,244	
Transfers In	5,850,000	
Total Revenues & Transfers In		158,437,527

Appropriations & Transfers Out		
Instruction	94,678,276	
Instructional Support	11,169,872	
Instructional Media	1,758,529	
Instruction and Curriculum	4,344,144	
Instructional Staff Training	2,158,724	
Instructional-Related Technology	1,200,781	
School Board	804,258	
General Administration	397,328	
School Administration	10,326,391	
Fiscal Services	939,013	
Central Services	2,497,369	
Student Transportation	7,088,458	
Operation of Plant	13,119,074	
Maintenance of Plant	4,744,205	
Administrative Technology	1,735,964	
Community Services	197,799	
Debt Service	200,000	
Total Appropriations & Transfers Out		157,360,185

Revenues in Excess (Deficit) of Appropriations 1,077,342

Ending Fund Balance 29,807,458

**General Fund
Revenues and Transfers In**

	2019-20 Actual	2020-21 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	127,686	150,000	22,314
Medicaid Reimbursement	806,216	800,000	(6,216)
Miscellaneous Federal Grants	539,787	90,000	(449,787)
	<u>1,473,689</u>	<u>1,040,000</u>	<u>(433,689)</u>
State Sources			
Florida Education Finance Program (FEFP)	33,344,974	36,336,667	2,991,693
State Workforce Development	2,223,991	2,243,283	19,292
CO & DS Withheld Admin. Expense	9,715	10,500	785
Racing Commission Funds	148,833	148,833	-
State License Tax	92,947	90,000	(2,947)
Voluntary Pre-k Program	561,339	550,000	(11,339)
Miscellaneous State Sources	675,765	-	(675,765)
	<u>37,057,564</u>	<u>39,379,283</u>	<u>2,321,719</u>
Local Sources			
Required Local Effort Tax Levy	73,365,841	73,552,292	186,451
Discretionary Local Effort Tax Levy	14,101,228	14,881,557	780,329
Prior Periods Adjustment Tax Levy	150,998	139,266	(11,732)
Referendum Operating Tax Levy	18,873,298	19,895,129	1,021,831
Rental of School Facilities	72,558	50,000	(22,558)
Interest on Investments	506,811	400,000	(106,811)
Gift, Grants and Bequests	566,800	125,000	(441,800)
Adult Vocational Course Fees	636,657	645,000	8,343
Financial Aid Fees	55,719	55,000	(719)
School Enrichment Programs	907,477	900,000	(7,477)
Trans. Services for School Activities	207,971	250,000	42,029
Federal Programs Indirect Cost	473,350	425,000	(48,350)
Other Local Sources	1,165,191	850,000	(315,191)
	<u>111,083,899</u>	<u>112,168,244</u>	<u>1,084,345</u>
Transfers In			
From Capital Projects Funds			
Property Insurance Premium	1,200,000	1,300,000	100,000
Maintenance & Equipment	4,096,167	4,100,000	3,833
Charter Schools	407,053	450,000	42,947
From Other Funds		-	-
	<u>5,703,220</u>	<u>5,850,000</u>	<u>146,780</u>
 Total Revenue and Transfers In	 155,318,372	 158,437,527	 3,119,155
 Beginning Fund Balance	 18,856,210	 28,730,116	 9,873,906
 Total Available Funds	 <u>174,174,582</u>	 <u>187,167,643</u>	 <u>12,993,061</u>

Charlotte County Public Schools

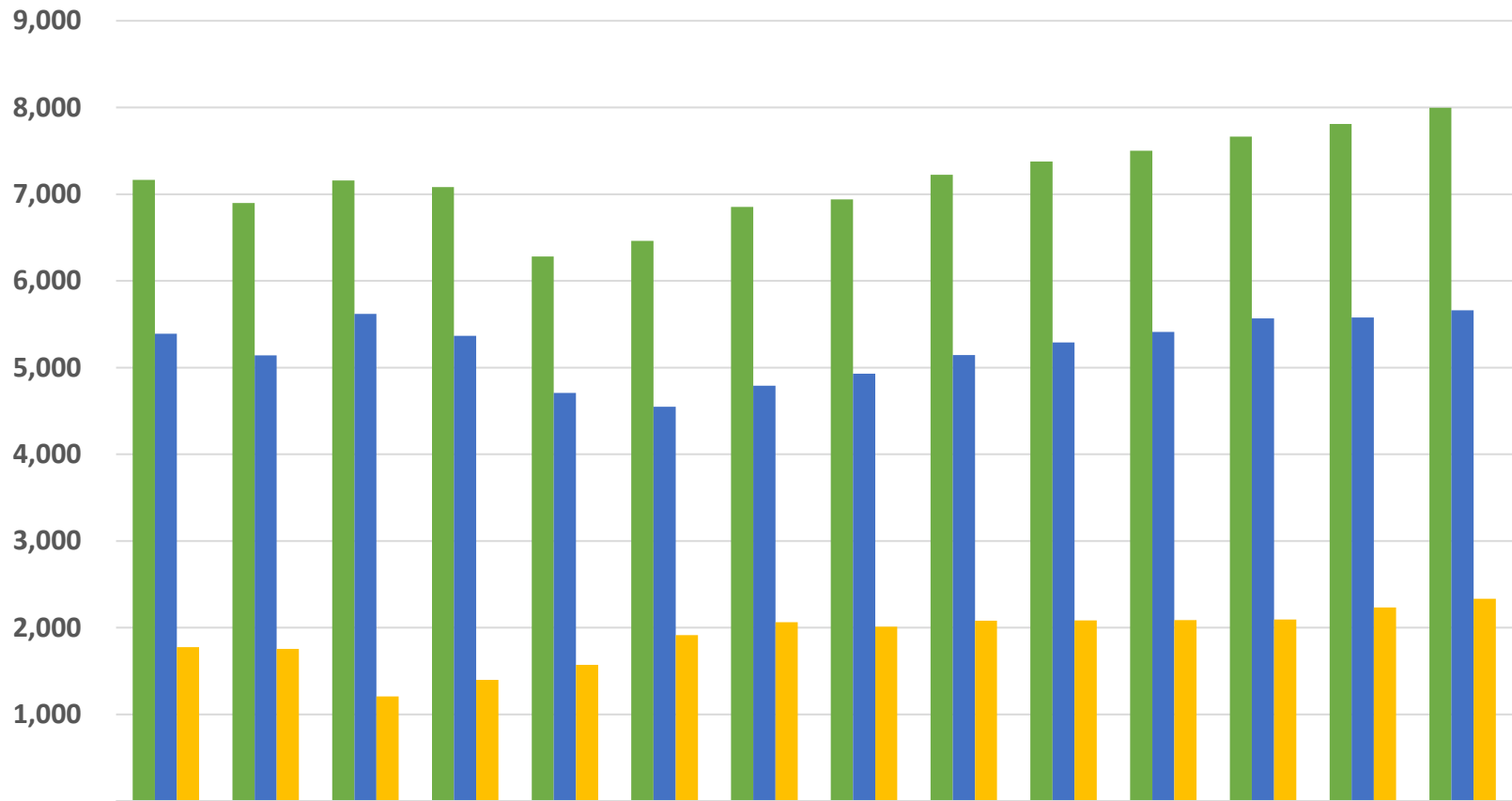
Florida Education Finance Program (FEFP)

	2019-20 FEFP 4th Calculation	2020-21 Conference Calculation	2020-21 FEFP 2nd Calculation	
Major FEFP Formula Components				
Unweighted FTE	15,626.38	15,621.03	15,621.03	
Weighted FTE	17,086.06	17,149.88	17,149.88	
School Taxable Value (Tax Roll)	19,595,627,347	20,540,743,730	20,724,092,807	
Required Local Effort Millage	3.884	3.710	3.697	
Prior Period Adjustment Millage	0.008	-	0.007	
Discretionary Millage	0.748	0.748	0.748	
Total FEFP Millage	4.640	4.458	4.452	
Base Student Allocation	4,279.49	4,319.49	4,319.49	
District Cost Differential (DCD)	0.9834	0.9879	0.9879	
Charlotte Base Student Allocation	4,208.45	4,267.22	4,267.22	
FEFP Detail				
Base FEFP (WFTE x BSA x DCD)	71,905,837	73,182,382	73,182,382	
Teacher Salary Allocation	-	2,656,858	2,656,855	
Safe Schools	1,080,740	1,074,538	1,088,351	
Mental Health Allocation	474,686	607,744	607,744	
Supplemental Academic Instruction	3,467,177	3,468,268	3,465,990	
Reading Instruction Allocation	764,831	760,563	760,563	
ESE Guaranteed Allocation	6,343,682	6,323,605	6,343,091	
Transportation	3,261,908	3,344,712	3,300,133	
Instructional Materials	1,344,593	1,320,632	1,312,440	
Teachers Classroom Supply Assistance	301,442	296,558	296,558	
Additional Allocation				
Digital Classroom Supplemental Allocation	260,396	103,834	103,834	
Best & Brightest	1,599,067			
Proration to Appropriation	(218,157)			
Discretionary Lottery/School Recognition	666,196	666,094		
Class Size Reduction Allocation	16,713,677	16,910,284	16,910,284	
Total FEFP & Categorical Funds	107,966,075	110,716,072	110,028,225	
.748 Mill Discretionary Local Effort	14,071,228	14,749,897	14,881,557	
Total Funding	122,037,303	125,465,969	124,909,782	
Required Local Effort	73,065,040	73,157,913	73,552,292	
.748 Mill Discretionary Local Effort	14,071,228	14,749,897	14,881,557	
Total Local FEFP Funding	87,136,268	87,907,810	88,433,849	
Total State FEFP Funding	34,901,035	37,558,159	36,475,933	
Prior Year Adjustments	(257,062)			
Prior Year Adjustments - Scholarships	1,397			
Less McKay Scholarships (1)	(826,153)		(826,153)	
Less Empowerment Scholarships (1)	(474,306)		(474,306)	
Adjusted Net State Funding	33,344,911	37,558,159	35,175,474	
Total Funds per UFTE	7,809.70	8,031.86	7,996.26	
Total State Funds per UFTE	2,233.47	2,404.33	2,335.05	29.2%
Total Local Funds per UFTE	5,576.23	5,627.53	5,661.20	

Note:

(1) Conference Report does not include reduction for Scholarships

Charlotte County Public Schools Historical Funding per UWFTE

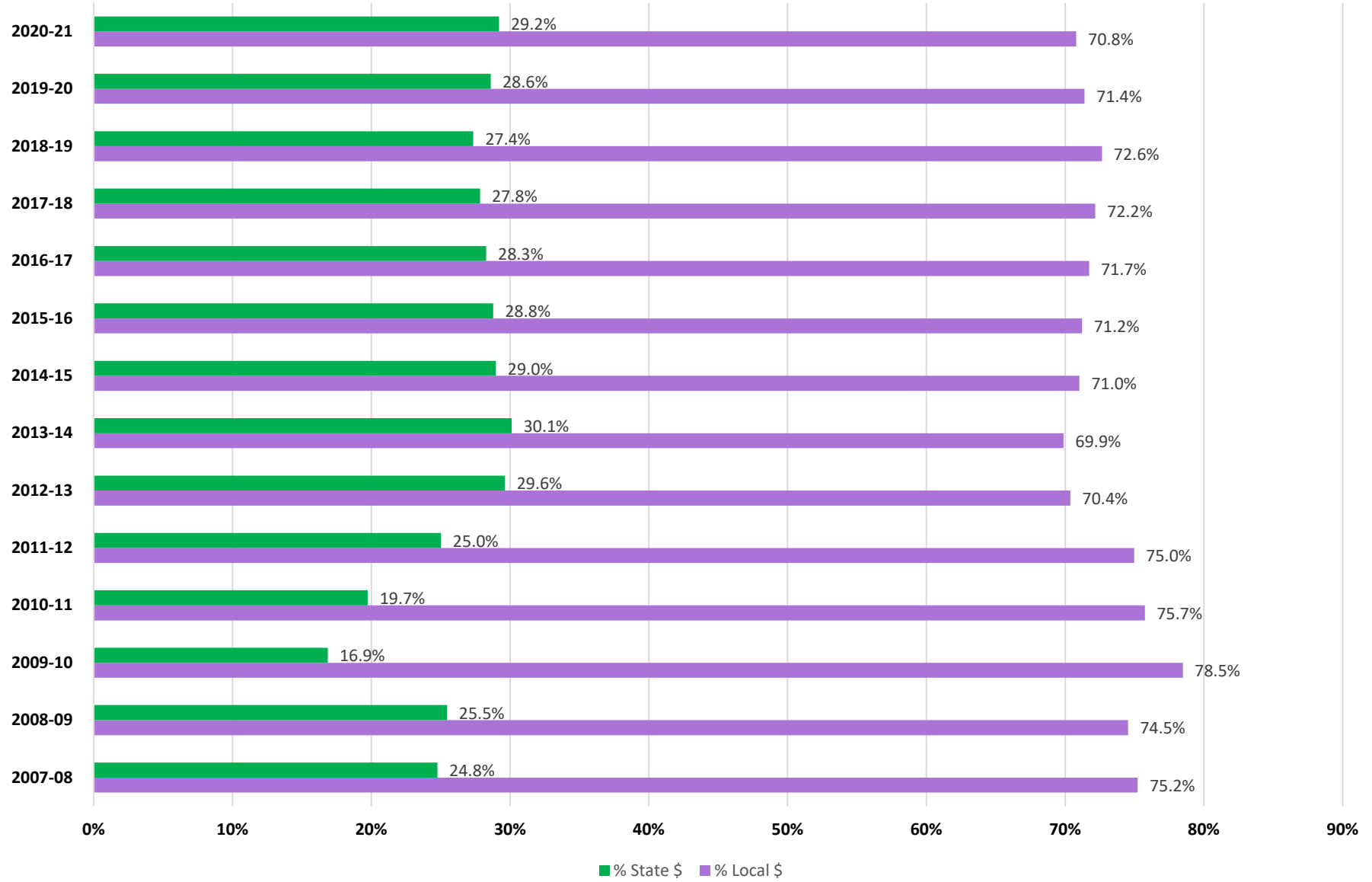


	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Total \$ per UWFTE	7,167	6,898	7,160	7,083	6,282	6,461	6,853	6,941	7,225	7,377	7,501	7,665	7,810	7,996
Local \$ per UWFTE	5,391	5,141	5,619	5,366	4,709	4,548	4,789	4,930	5,145	5,292	5,413	5,569	5,576	5,661
State \$ per UWFTE	1,775	1,756	1,207	1,399	1,572	1,914	2,064	2,011	2,080	2,086	2,088	2,096	2,233	2,335

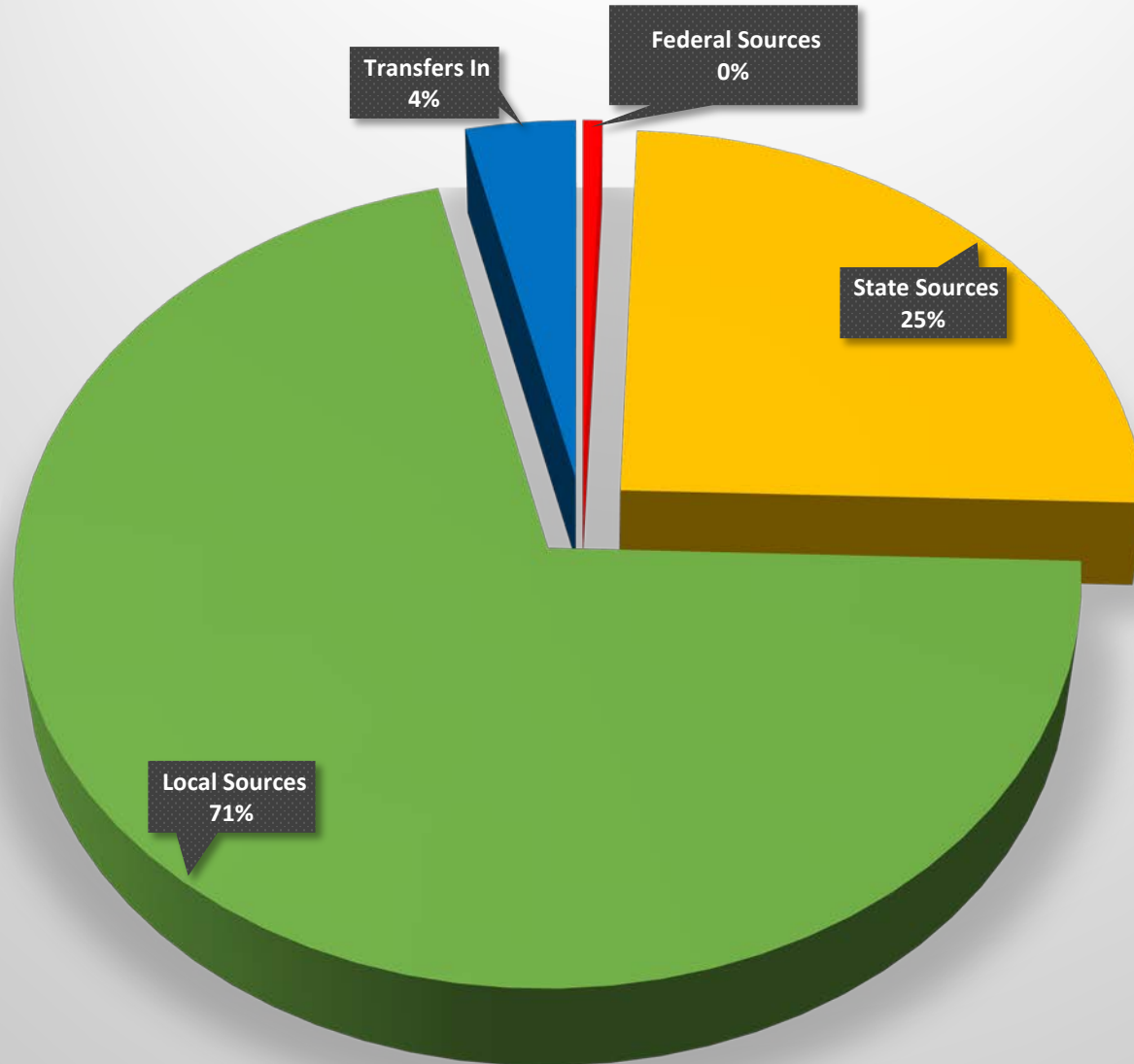
■ Total \$ per UWFTE
 ■ Local \$ per UWFTE
 ■ State \$ per UWFTE

Charlotte County Public Schools Local FEFP vs State FEFP Dollars

Page 5-27



Charlotte County Public Schools FY 2020-21 General Fund Revenues Sources



- Federal Sources
- State Sources
- Local Sources
- Transfers In

General Fund

Appropriations and Transfers Out

Expenditures by Function

Function	2019-20 Actual	2020-21 Budget	Change
Instruction	87,555,213	94,678,276	7,123,063
Instructional Support	10,202,668	11,169,872	967,204
Instructional Media	1,664,693	1,758,529	93,836
Instruction and Curriculum	4,027,754	4,344,144	316,390
Instructional Staff Training	1,801,277	2,158,724	357,447
Instructional-Related Technology	1,448,429	1,200,781	(247,648)
School Board	666,190	804,258	138,068
General Administration	363,598	397,328	33,730
School Administration	9,990,860	10,326,391	335,531
Fiscal Services	890,429	939,013	48,584
Central Services	2,437,963	2,497,369	59,406
Student Transportation	6,355,175	7,088,458	733,283
Operation of Plant	12,069,128	13,119,074	1,049,946
Maintenance of Plant	4,166,971	4,744,205	577,234
Administrative Technology	1,446,919	1,735,964	289,045
Community Services	183,547	197,799	14,252
Debt Service	173,652	200,000	26,348
Total Expenditures	145,444,466	157,360,185	11,915,719
Transfers Out			-
Total Expenditures & Transfers Out	145,444,466	157,360,185	11,915,719

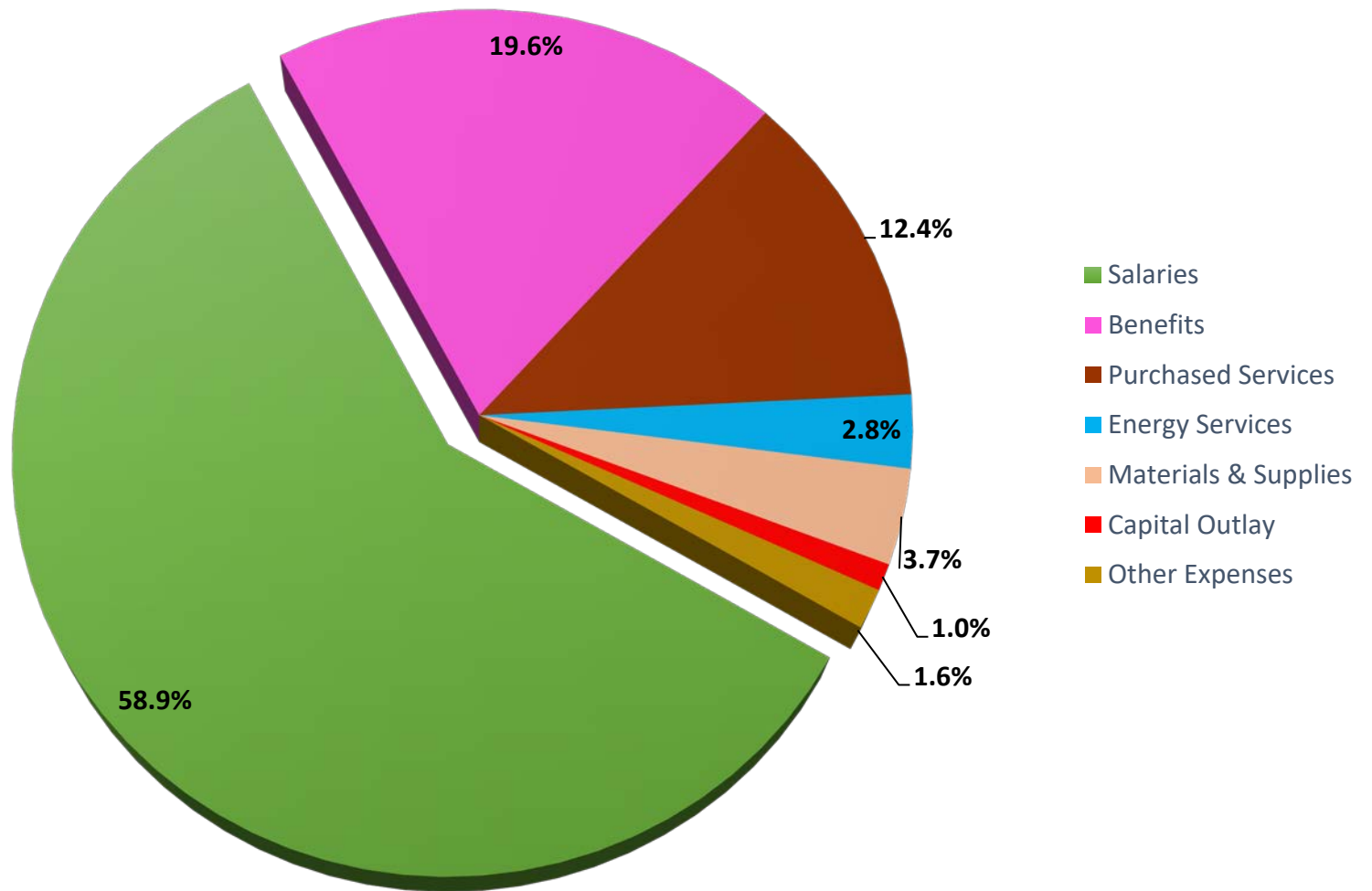
Expenditures by Object

Object	2019-20 Actual	2020-21 Budget	Change
Salaries	89,876,933	92,641,059	2,764,126
Benefits	27,957,325	30,783,629	2,826,304
Purchased Services	16,770,390	19,564,370	2,793,980
Energy Services	3,862,173	4,464,300	602,127
Materials & Supplies	3,096,695	5,835,953	2,739,258
Capital Outlay	1,334,696	1,627,621	292,925
Other Expenses	2,546,254	2,443,253	(103,001)
Total Expenditures	145,444,466	157,360,185	11,915,719
Transfers Out		-	-
Total Expenditures & Transfers Out	145,444,466	157,360,185	11,915,719

General Fund
Appropriations by Function and Object
FY 2020-21

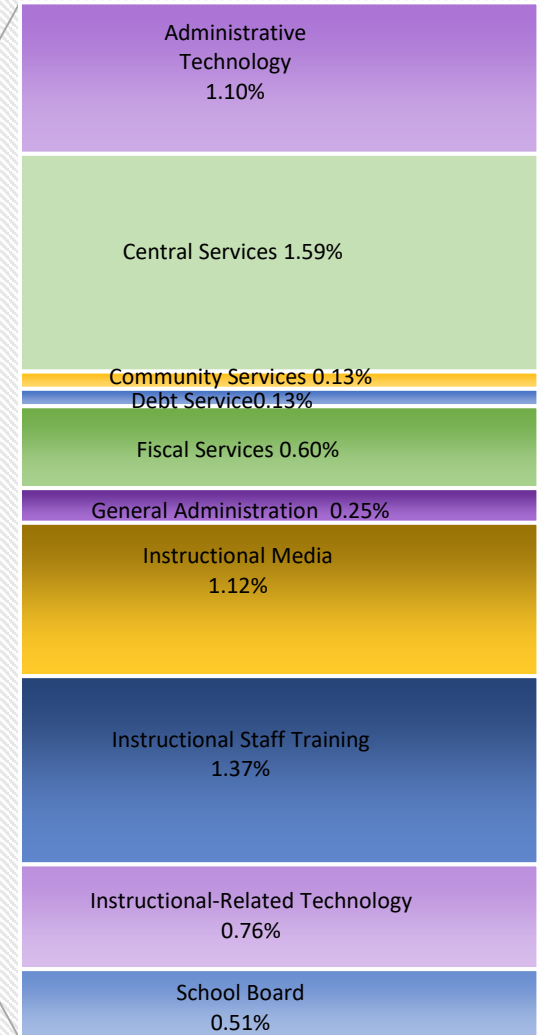
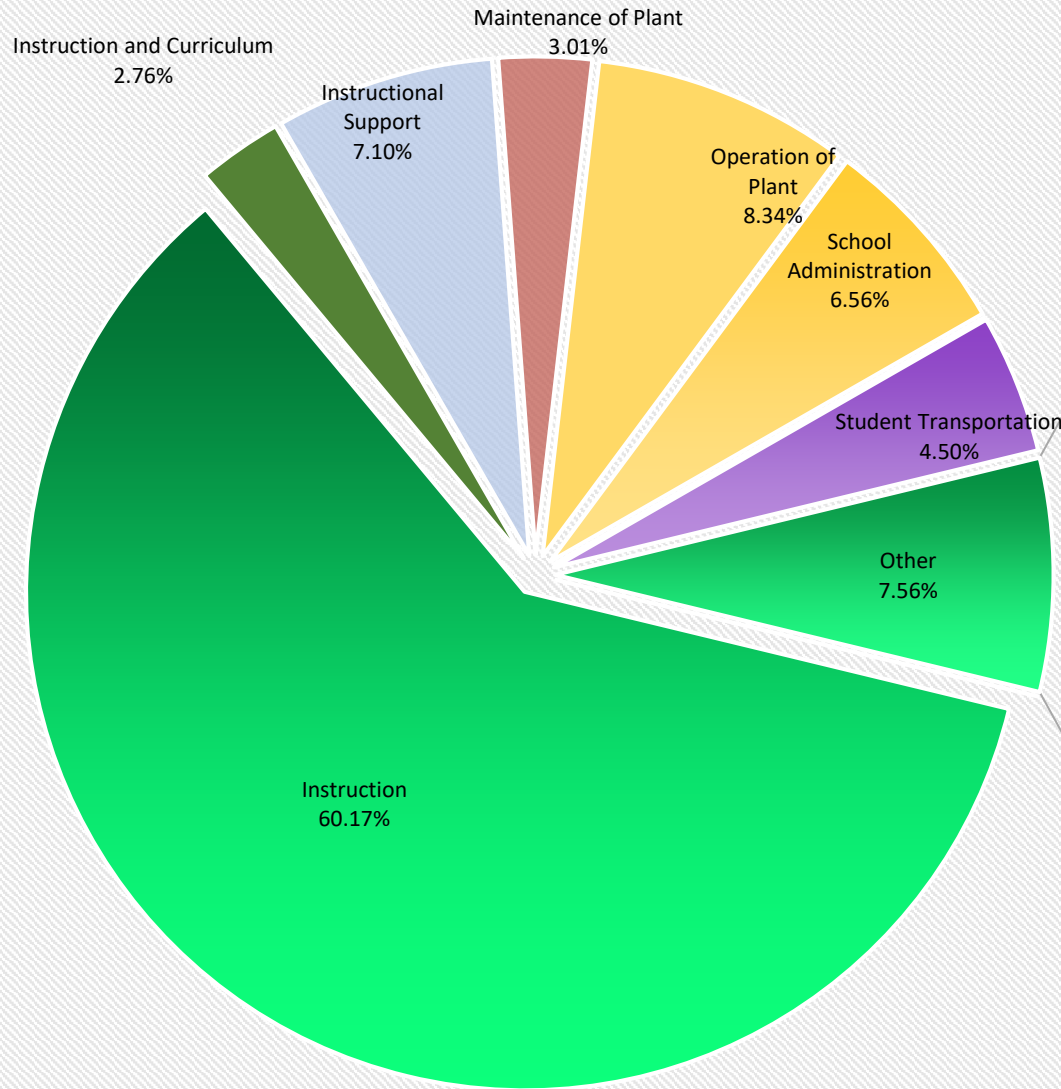
Function Type	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Instruction	58,622,185	18,808,029	10,162,328	5,200	4,217,895	1,329,538	1,533,101	94,678,276
Instructional Support Services	6,945,591	2,169,890	1,844,295	1,700	161,446	2,200	44,750	11,169,872
Instructional Media Services	1,204,429	393,929	56,175		8,820	92,491	2,685	1,758,529
Instruction & Curriculum	3,130,410	967,922	56,900	300	44,642	0	143,970	4,344,144
Instructional Staff Training	1,332,408	262,787	402,911	0	143,718	400	16,500	2,158,724
Instructional-Related Technology	179,530	62,251	777,000	0	500	180,500	1000	1,200,781
School Board	250,434	195,324	338,000		500		20,000	804,258
General Administration	257,662	85,723	28,650		7,293		18,000	397,328
School Administration	7,718,820	2,468,410	70,633		37,450	400	30,678	10,326,391
Fiscal Services	657,113	239,550	35,925		5,800		625	939,013
Central Services	1,589,536	523,098	238,606	11,150	71,035	1000	62,944	2,497,369
Student Transportation	3,691,743	1,667,552	510,513	665,150	345,500		208,000	7,088,458
Operation of Plant	3,604,853	1,737,836	3,536,411	3,747,800	370,474		121,700	13,119,074
Maintenance of Plant	2,482,358	893,052	889,523	33,000	405,880	5,592	34,800	4,744,205
Administrative Technology	818,413	267,051	616,500		15,000	15,500	3,500	1,735,964
Community Services	155,574	41,225					1,000	197,799
Debt Service							200,000	200,000
Total Expenditures	92,641,059	30,783,629	19,564,370	4,464,300	5,835,953	1,627,621	2,443,253	157,360,185
Transfers Out								0
Total Expenditures & Transfers Out	92,641,059	30,783,629	19,564,370	4,464,300	5,835,953	1,627,621	2,443,253	157,360,185

**Charlotte County Public Schools
Percent of General Fund Expenditures by Object
for FY 2020-21**



Charlotte County Public Schools

Percent of General Fund Expenditures by Function for FY 2020-21



Charlotte County Public Schools
General Fund Appropriations
Summary by Location Type

Location	2019-20 Estimated	2020-21 Budget	Change
Elementary Schools	41,450,892	42,156,686	705,794
Middle Schools	18,497,077	18,936,891	439,814
High Schools	25,479,975	26,593,979	1,114,004
Center Schools	11,569,014	16,322,698	4,753,684
Charter Schools	6,735,517	7,970,000	1,234,483
Departments	25,193,954	27,869,283	2,675,329
Special Allocations	16,518,037	17,510,648	992,611
General Fund Totals	145,444,466	157,360,185	11,915,719

Charlotte County Public Schools
General Fund Appropriations
Elementary Schools

No.	Location	2019-20 Actual	2020-21 Budget	Change
0021	Sallie Jones Elementary	4,046,671	4,068,359	21,688
0041	Peace River Elementary	4,067,025	4,090,860	23,835
0081	East Elementary	3,948,788	3,966,152	17,364
0111	Neil Armstrong Elementary	4,701,424	4,832,781	131,357
0141	Meadow Park Elementary	4,595,348	4,608,308	12,960
0191	Vineland Elementary	3,868,155	4,005,871	137,716
0201	Liberty Elementary	3,733,981	3,751,945	17,964
0231	Myakka River Elementary	3,545,354	3,658,170	112,816
0251	Deep Creek Elementary	4,726,286	4,852,307	126,021
0301	Kingsway Elementary	4,217,860	4,321,933	104,073
	Elementary School Totals	41,450,892	42,156,686	705,794

Charlotte County Public Schools
General Fund Appropriations
Middle Schools

No.	Location	2019-20 Actual	2020-21 Budget	Change
0121	Punta Gorda Middle School	6,224,425	6,320,022	95,597
0131	Port Charlotte Middle School	4,336,854	4,359,846	22,992
0181	L.A. Ainger Middle School	4,011,432	4,192,160	180,728
0211	Murdock Middle School	3,924,366	4,064,863	140,497
	Middle School Totals	18,497,077	18,936,891	439,814

Charlotte County Public Schools
General Fund
High Schools

No.	Location	2019-20 Actual	2020-21 Budget	Change
0031	Charlotte High School	9,974,776	10,568,508	593,732
0051	Lemon Bay High School	6,561,276	6,844,025	282,749
0151	Port Charlotte High School	8,943,923	9,181,446	237,523
	High School Totals	25,479,975	26,593,979	1,114,004

Charlotte County Public Schools
General Fund Appropriations
Center Schools

No.	Location	2019-20 Actual	2020-21 Budget	Change
0042	Charlotte Harbor Center	3,346,070	3,364,875	18,805
0062	Baker Center	837,605	845,273	7,668
0161	Charlotte Technical Center	4,256,438	4,768,436	511,998
0171	The Academy	2,274,728	2,317,102	42,374
7004	Charlotte Virtual School	854,173	5,027,012	4,172,839
	Center School Totals	11,569,014	16,322,698	4,753,684

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

No.	Location	2019-20 Actual	2020-21 Budget	Change
0282	Crossroads Hope Academy	188,964		(188,964)
0502	Florida Southwestern Collegiate High School	2,889,592	3,510,000	620,408
0503	Babcock Neighborhood School	3,656,961	4,075,000	418,039
0504	Babcock High School	-	385,000	385,000
	Charter School Totals	<u>6,735,517</u>	<u>7,970,000</u>	<u>1,234,483</u>

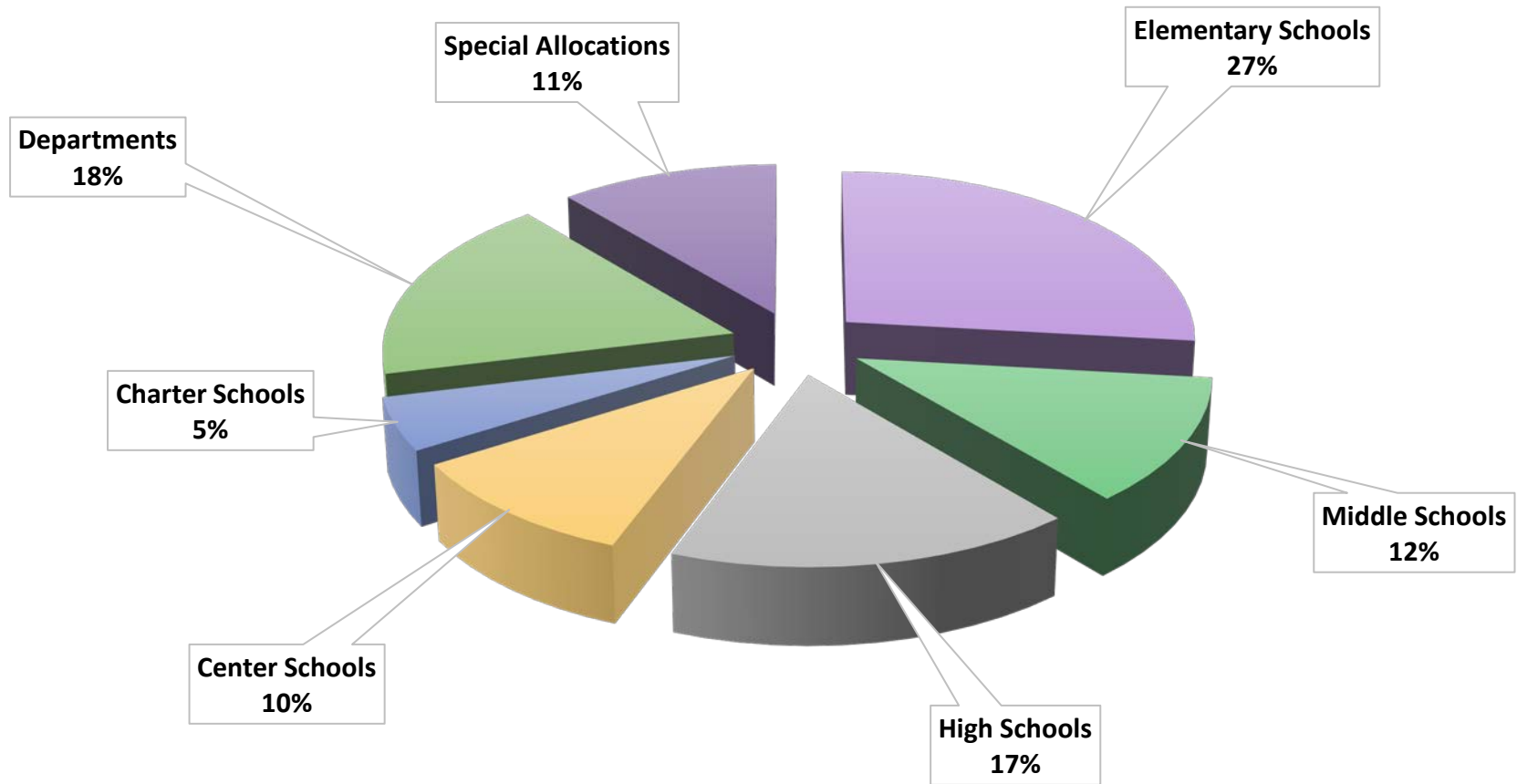
Charlotte County Public Schools
General Fund Appropriations
Departments

No.	Location	2019-20 Actual	2020-21 Budget	Change
0032	Community Services & Communications	183,880	233,417	49,537
9000	Board of Education	644,273	765,894	121,621
9010	Supt. Office	406,288	449,314	43,026
9011	Human Resources	988,674	1,000,766	12,092
9014	Murdock Office	143,775	149,809	6,034
9021	Finance/Budget	929,632	999,058	69,426
9022	Purchasing	618,845	625,584	6,739
9023	Print Shop	243,767	318,092	74,325
9024	Management Information Services	1,075,622	1,139,671	64,049
9025	Facilities	160,007	170,089	10,082
9026	Punta Gorda Office	173,249	175,034	1,785
9031	Elementary Instruction	229,184	218,534	(10,650)
9032	Instruction	685,067	688,494	3,427
9033	ESE Dept	3,305,757	3,581,855	276,098
9034	Vocational Education	-	-	-
9035	Student Services	3,050,119	3,539,642	489,523
9036	Instructional Support	355,798	379,833	24,035
9037	Media Support Services	62,425	62,410	(15)
9038	Staff Development	328,432	417,952	89,520
9039	Instructional Related Technology	2,035,844	2,115,595	79,751
9042	Transportation	5,997,531	6,607,338	609,807
9043	Sites & Grounds	622,742	684,707	61,965
9044	Maintenance	2,773,983	3,355,764	581,781
9045	Custodial Services	179,060	190,431	11,371
	Departmental Totals	25,193,954	27,869,283	2,675,329

Charlotte County Public Schools
General Fund Appropriations
Special Allocation Projects

No.	Location	2019-20 Actual	2020-21 Budget	Change
107	State Library Media	69,149	78,191	9,042
111	Security Detail at Events	56,906	76,000	19,094
119	Aviation Program	508,446	1,021,069	512,623
120	Credit Recovery	78,622	147,600	68,978
121	Pre-K Early Intervention	651,671	763,212	111,541
126	State Digital Classrooms	173,471	370,346	196,875
129	CASE Program	171,832	235,355	63,523
141	District Leadership Development	42,370	242,862	200,492
142	CAPE Program	658,178	667,970	9,792
146	Florida Lead Teacher Program	301,025	297,125	(3,900)
163	TANS/Insurance/Unemployment	1,542,719	1,840,895	298,176
165	School Resource Officers	1,510,221	1,655,000	144,779
177	Software Maintenance Contracts	1,355,647	1,675,000	319,353
178	CLEF Matching Grant	99,643	122,093	22,450
195	O.P.S.	397,282	534,100	136,818
196	Best & Brightest	1,559,067	-	(1,559,067)
200	County Radio Tower Rental	62,820	62,100	(720)
201	Long Term Substitutes	530,772		(530,772)
202	Textbooks-Elementary	4,153	335,447	331,294
203	Textbooks-Middle Schools	236,327	346,000	109,673
207	Textbooks-High School	663,709	1,717,828	1,054,119
208	Teacher Subs-Sick & Personal	789,547	1,000,000	210,453
213	Terminal Leave	1,540,583	1,475,000	(65,583)
216	Supplements	1,499,502	1,500,300	798
225	FDLRS	111,447	80,223	(31,224)
228	Sick Leave Bank	46,206	75,000	28,794
230	Drivers Education	44,305	50,000	5,695
232	Summer Reading Camp	143,096	217,804	74,708
250	State School Recognition Prog	650,621	-	(650,621)
253	Hospital/Homebound Instruction	368,776	390,000	21,224
	Other Allocations	649,924	534,128	(115,796)
	Special Allocation Totals	16,518,037	17,510,648	992,611

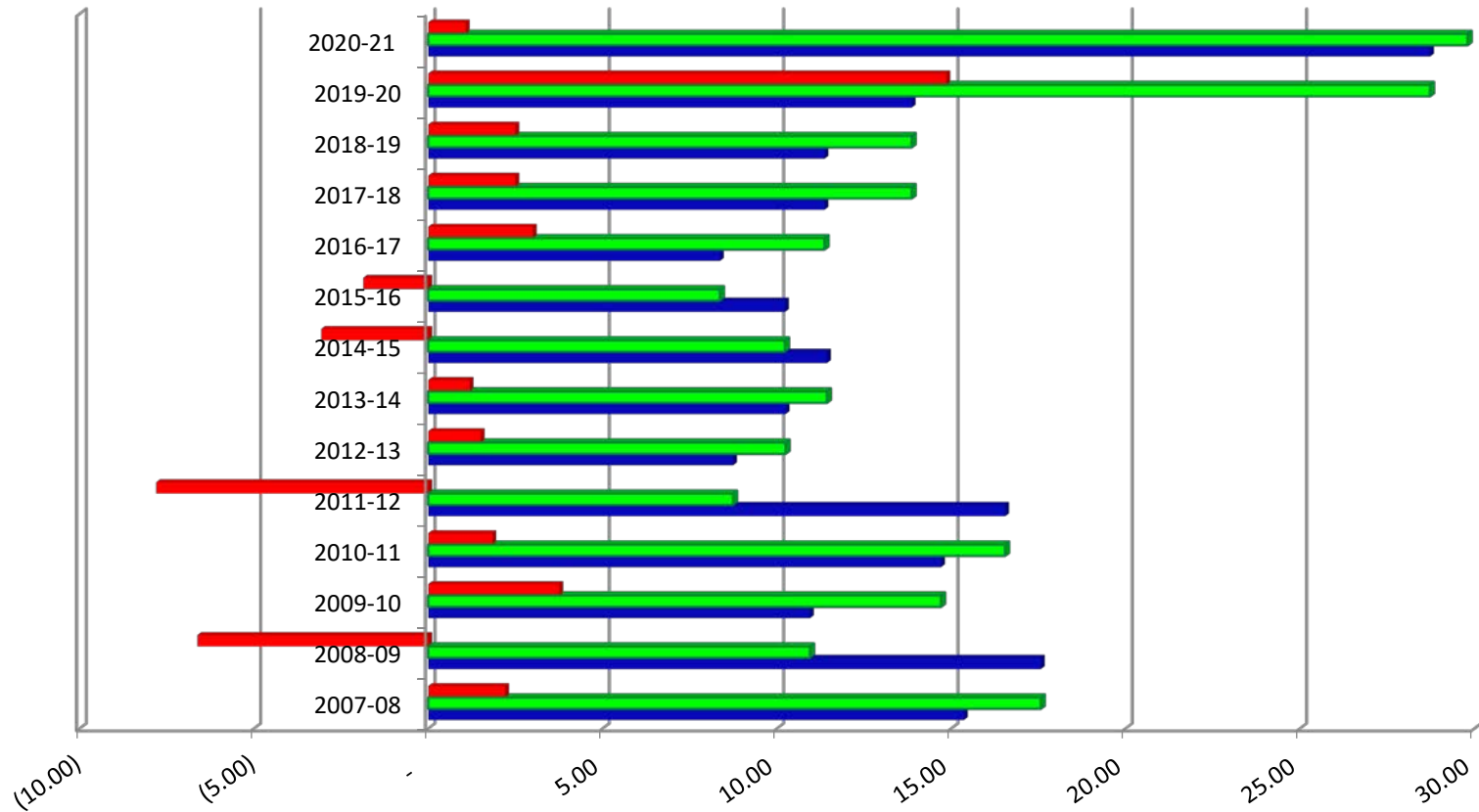
**Charlotte County Public Schools
Percent of General Fund Expenditures by Location Type
FY 2020-21**



**General Fund
Fund Balance**

	2019-20 Estimated	2020-21 Budget	Change
Beginning Fund Balance	18,856,210	28,730,116	9,873,906
Revenues & Transfers In			
Total Revenues	149,615,152	152,587,527	2,972,375
Transfers In	5,703,220	5,850,000	146,780
Total Revenues & Transfers In	155,318,372	158,437,527	3,119,155
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	145,444,466	157,360,185	11,915,719
Transfers Out	-	-	-
Total Expenditures & Transfers Out	145,444,466	157,360,185	11,915,719
Net Increase(Decrease) in Fund Balance	9,873,906	1,077,342	(8,796,564)
Total Ending Fund Balance	28,730,116	29,807,458	1,077,342
Less Designated Reserves for:			
Nonexpendable Inventory	200,000	200,000	-
Nonexpendable Prepaid Amounts	50,000	50,000	-
Restricted for State & Local Carryovers	3,000,000		(3,000,000)
Restricted for Scholarships		1,300,500	1,300,500
Restricted for Teacher Salary Allocation		2,656,858	2,656,858
Assigned for Referendum Reserve	2,000,000	4,000,000	2,000,000
Assigned for Funding Adjustments		6,245,500	6,245,500
Assigned for Enrollment Shortfall		2,000,000	2,000,000
Unassigned Ending Fund Balance	23,480,116	13,354,600	(10,125,516)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	15.1%	8.4%	

Charlotte County Public Schools General Fund Balance (in millions)



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Change in Fund Balance	2.21	(6.62)	3.76	1.84	(7.80)	1.51	1.19	(3.07)	(1.86)	3.00	2.50	2.50	14.86	1.08
Ending Fund Balance	17.57	10.95	14.71	16.55	8.75	10.25	11.44	10.23	8.37	11.37	13.87	13.87	28.73	29.81
Beginning Fund Balance	15.37	17.57	10.95	14.71	16.55	8.75	10.25	11.44	10.23	8.37	11.37	11.37	13.87	28.73

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

**General Fund
Operating Millage Referendum**

	2019-20 Actual	2020-21 Budget
Beginning Referendum Balance		2,753,796
Revenues		
Operating Millage Tax Revenues	18,873,298	19,895,129
Total Revenues	18,873,298	19,895,129
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	198,519	201,481
Athletics	155,457	234,543
Paraprofessionals	337,599	501,689
Security	427,840	462,817
Workforce	1,700	198,300
ESE Liasons & Behavioral Specialist	566,068	573,008
Social Workers & Psychologists	467,364	496,763
Professional Development	68,448	221,092
Academic Coaches	363,558	424,134
Division of Learning Initiatives	132,481	157,519
Total Quality Initiatives	2,719,034	3,471,346
Charter School Payments	900,468	1,060,000
Competitive Salary & Benefits (a)	12,500,000	12,640,000
Referendum Expenditures	16,119,502	17,171,346
Net Increase(Decrease) in Referendum Balance	2,753,796	2,723,783
Ending Referendum Balance	2,753,796	5,477,579
Minimum Required Reserve	2,000,000	4,000,000
Unassigned Referendum Reserve	753,796	1,477,579

(a) includes cost increases associated with longer school day

Charlotte County Public Schools
General Fund Staff

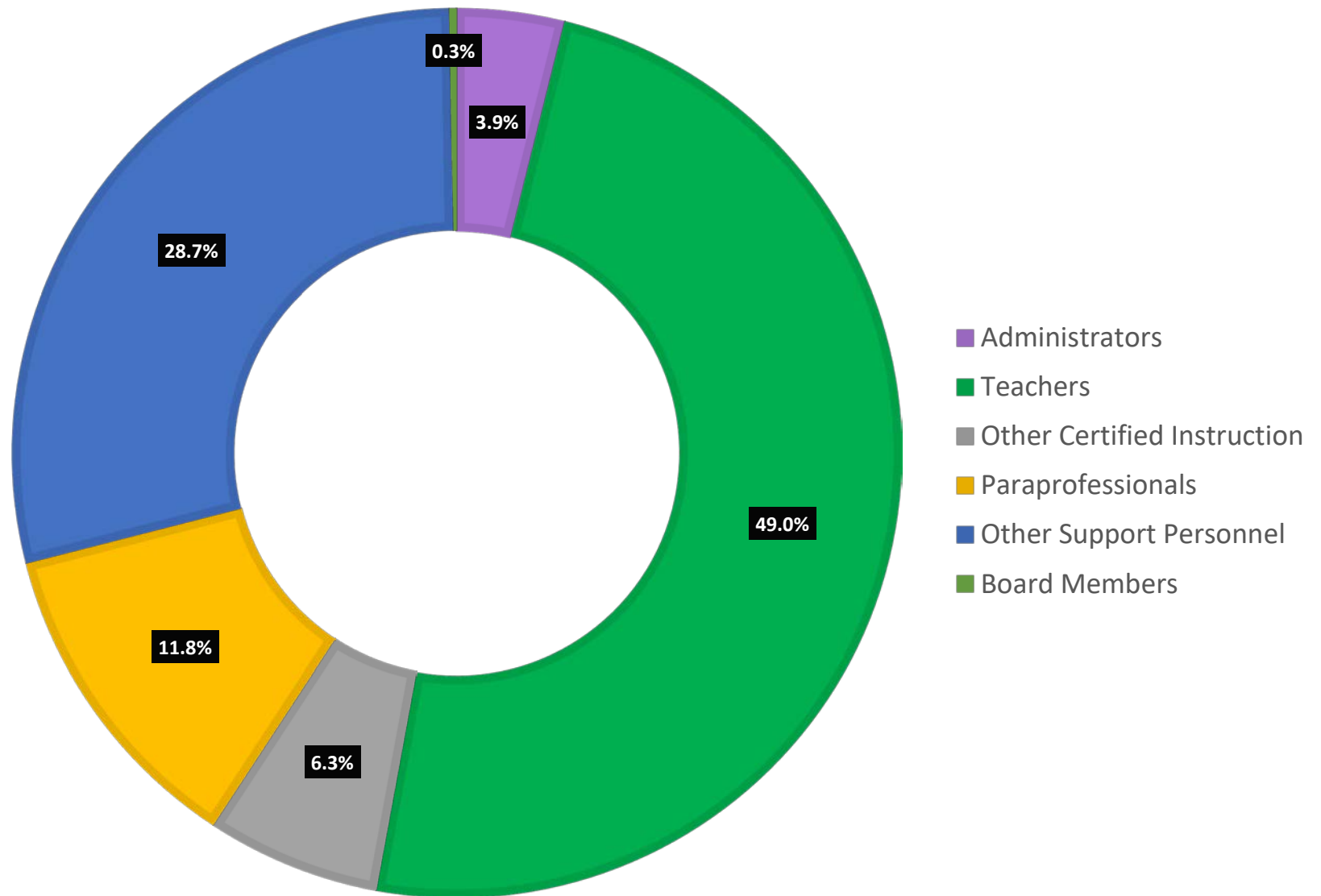
Code No.		2019-20 Budgeted Positions	2020-21 Budgeted Positions	Difference
	Function			
5000	Instruction	1,155.68	1,164.54	8.86
6100	Instructional Support	128.46	131.66	3.20
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	45.98	48.99	3.01
6400	Instructional Staff Training	9.50	7.35	(2.15)
6500	Instructional-Related Technology	2.00	2.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	141.44	142.78	1.34
7500	Fiscal Services	11.00	11.00	-
7700	Central Services	28.10	29.20	1.10
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	126.00	126.00	-
8100	Maintenance of Plant	50.00	50.00	-
8200	Administrative Technology	13.00	13.00	-
9100	Community Services	2.50	2.50	-
Total General Fund Positions		1,892.66	1,908.02	15.36

Code No.		2019-20 Budgeted Positions	2020-21 Budgeted Positions	Difference
	Object			
111	Administrators	72.38	74.38	2.00
121	Teachers	923.00	935.00	12.00
131	Other Certified Instruction	135.41	120.91	(14.50)
151	Paraprofessionals	224.68	224.54	(0.14)
161	Other Support Personnel	532.19	548.19	16.00
171	Board Members	5.00	5.00	-
Total General Fund Positions		1,892.66	1,908.02	15.36

**Charlotte County Public Schools
2020-2021 General Fund Staff**

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2020-21 Budgeted Positions	2019-20 Budgeted Positions	Change
5000	Instruction		935.00		224.54	5.00		1164.54	1,155.68	8.86
6100	Instructional Support	5.00		64.45		62.21		131.66	128.46	3.20
6200	Instructional Media			18.00		4.50		22.50	22.50	-
6300	Instruction and Curriculum	4.15		34.11		10.73		48.99	45.98	3.01
6400	Instructional Staff Training	2.00		4.35		1.00		7.35	9.50	(2.15)
6500	Instructional-Related Technology	1.00				1.00		2.00	2.00	-
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				90.30		142.78	141.44	1.34
7500	Fiscal Services	2.00				9.00		11.00	11.00	-
7700	Central Services	3.25				25.95		29.20	28.10	1.10
7800	Student Transportation	1.25				147.25		148.50	148.50	-
7900	Operation of Plant					126.00		126.00	126.00	-
8100	Maintenance of Plant	1.25				48.75		50.00	50.00	-
8200	Administrative Technology	1.00				12.00		13.00	13.00	-
9100	Community Services					2.50		2.50	2.50	-
Total General Fund Positions		74.38	935.00	120.91	224.54	548.19	5.00	1908.02	1892.66	15.36

**CHARLOTTE COUNTY PUBLIC SCHOOLS
PERCENT OF GENERAL FUND STAFF BY TYPE
FY 2020-21**





Capital Funds

Section 6

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NqecrEcr kndkō r tqxgo gpV Vcz 'O knci g 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.

Ucwg'Rwdile'Gf wecvkqp'Ecr kndQwre { '*RGEQ+E qpust wevkqp 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.

Ucwg'Rwdile'Gf wecvkqp'Ecr kndQwre { '*RGEQ+O clpvpgcpeg 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.

Ecr kndQwre { 'cpf 'F gdvUgt xleg 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

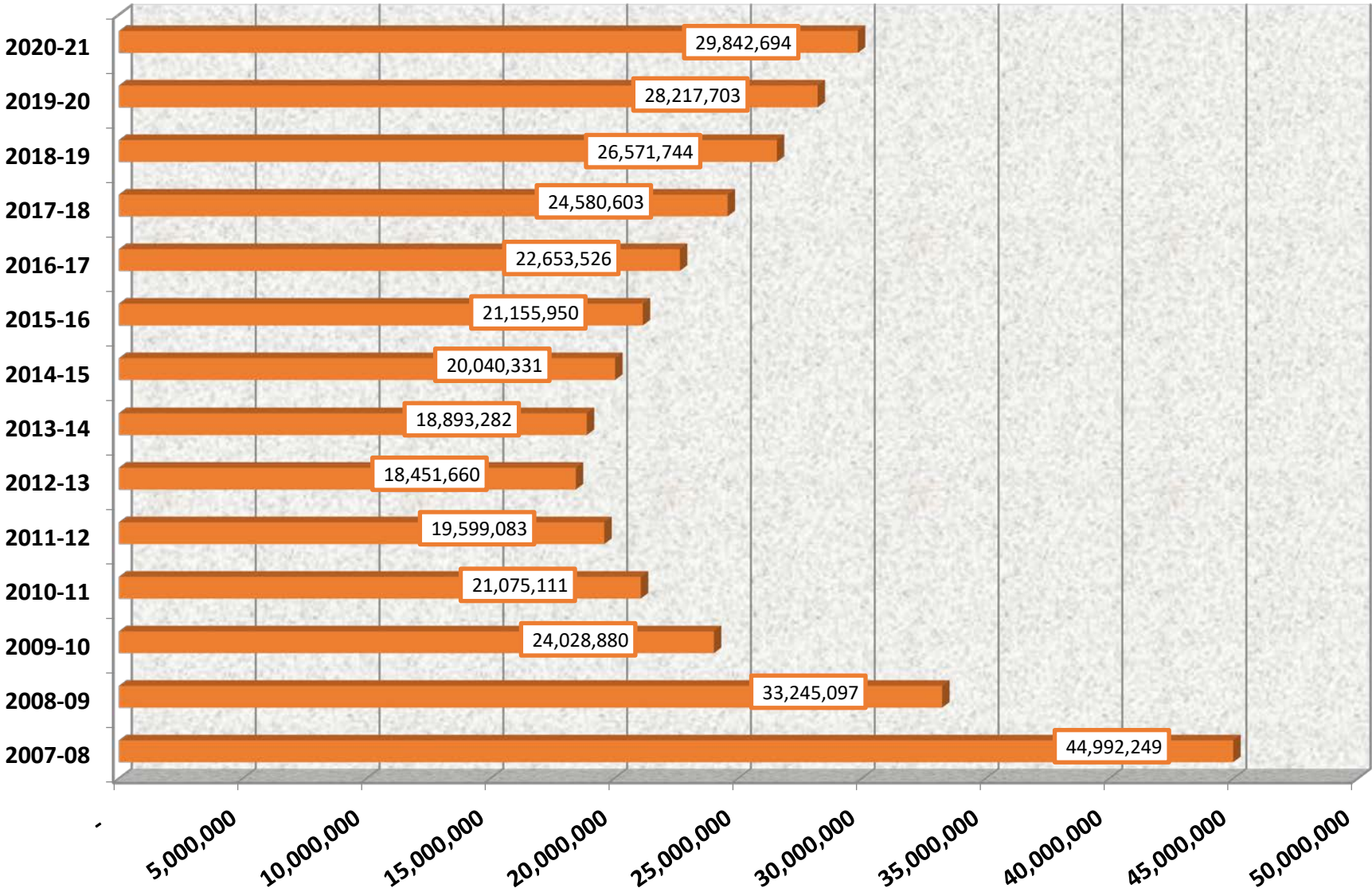
	2020-21 Local Capital Improvement Tax Fund	2020-21 Capital Outlay and Debt Service Fund	2020-21 Public Education Capital Outlay Fund	2020-21 Other Capital Outlay Fund	2020-21 Summary of Capital Projects Fund Fund
Estimated Revenue					
State					
Capital Outlay & Debt Service	-	500,000			500,000
Charter School Capital	450,000				450,000
Public Education Capital Outlay					-
Fuel Tax	-	-		35,000	35,000
Total State Sources	450,000	500,000	-	35,000	985,000
Local					
Local Ad Valorem Tax Levies	29,842,694	-	-	-	29,842,694
Interest on Investments	350,000	-	-	-	350,000
Total Local Sources	30,192,694	-	-	-	30,192,694
Transfers					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
Beginning Balance	31,677,868	1,614,585	-	231,486	33,523,939
Total	62,320,562	2,114,585	-	266,486	64,701,633
Appropriations					
Lease of Relocatable Facilities	126,106				126,106
Library Books					-
Building and Fixed Building Equipment	475,000				475,000
Furniture and Equipment	7,742,309				7,742,309
Motor Vehicles/Buses	2,039,677				2,039,677
Land	250,000				250,000
Land Improvements	675,555				675,555
Remodeling	30,912,339				30,912,339
Computer Software	1,210,854				1,210,854
Total Appropriations	43,431,840	-	-	-	43,431,840
Transfers Out					
To Debt Service	4,217,709				4,217,709
To General Fund for:					
Maintenance	4,050,000		-		4,050,000
Equipment	50,000				50,000
Charter Schools	450,000				450,000
Property Insurance Premiums	1,300,000				1,300,000
Total Transfers	10,067,709	-	-	-	10,067,709
Total Appropriations & Transfers	53,499,549	-	-	-	53,499,549
Ending Fund Balance					
Restricted to Capital Projects	8,821,013	2,114,585	-	266,486	11,202,084
Total Ending Fund Balance	8,821,013	2,114,585	-	266,486	11,202,084
Total	62,320,562	2,114,585	-	266,486	64,701,633

**Charlotte County Public Schools
Appropriations by Capital Project**

Description	2018-19 Budgeted Carryover	2019-20 New Allocations	2019-20 Capital Appropriations	2019-20 Budgeted Carryover	2020-21 New Allocations	2020-21 Capital Appropriations
Transfers Out to Other Funds						
General Fund						
Property Insurance Premiums		1,200,000	1,200,000		1,300,000	1,300,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Charter School Capital		445,000	445,000		450,000	450,000
Maintenance Department		4,050,000	4,050,000		4,050,000	4,050,000
Debt Service Funds						
QSCB Bond Payments		3,991,944	3,991,944		3,975,000	3,975,000
QZAB Bond Payments		242,709	242,709		242,709	242,709
Total Transfers Out	-	9,979,653	9,979,653	-	10,067,709	10,067,709
Furniture & Equipment Projects						
316 Buses		1,115,000	1,115,000	396,725	1,242,000	1,638,725
364 School Radios/AED's		25,000	25,000		24,000	24,000
368 Vocational Equipment		122,127	122,127	8,975	122,127	131,102
371 Middle School Instructional Equipment		40,000	40,000		40,000	40,000
372 Elementary School Instructional Equipment		30,000	30,000		30,000	30,000
373 Vehicles, Except Buses		200,000	200,000	200,952	200,000	400,952
375 Secondary Instructional Equipment		83,000	83,000		83,000	83,000
380 District-Wide Furniture & Equipment		280,000	280,000	8,104	280,000	288,104
386 Copiers		50,000	50,000		50,000	50,000
700 District Technology Plan	4,718,752	2,920,000	7,638,752	4,251,899	3,920,000	8,171,899
Total Furniture & Equipment Projects	4,718,752	4,865,127	9,583,879	4,866,655	5,991,127	10,857,782
Facility Maintenance & Repair Projects						
314 Land Purchases		250,000	250,000	250,000		250,000
319 Relocatable Facility Costs		200,000	200,000	126,106		126,106
322 Telephone Equipment	4,375	500,000	504,375	458,550	1,200,000	1,658,550
332 Fire Alarms	111,968	500,000	611,968	509,836	500,000	1,009,836
334 HVAC	2,845,659	975,000	3,820,659	2,798,533	1,250,000	4,048,533
335 Interior & Exterior Painting	188,915	200,000	388,915	208,605	600,000	808,605
336 Roof Repair & Replacement	571,390	1,200,000	1,771,390	1,314,760	500,000	1,814,760
337 Security Projects	7,028,400	2,000,000	9,028,400	3,890,550	2,500,000	6,390,550
366 ADA Corrections			-		25,000	25,000
374 Floor Covering Replacement	562,944	1,140,000	1,702,944	1,137,077	600,000	1,737,077
376 Athletic Facility Improvements	672,962	2,210,000	2,882,962	2,737,143	1,000,000	3,737,143
379 Custodial Equipment		100,000	100,000	85,058	50,000	135,058
383 Small Remodeling and Renovation Projects	1,623,691	2,000,000	3,623,691	3,279,923	3,200,000	6,479,923
384 AV Equipment & Installation	762,048	1,000,000	1,762,048	1,080,549	600,000	1,680,549
385 Paving		200,000	200,000	175,555	500,000	675,555
387 Playground Maintenance & Repair	41,772	550,000	591,772	521,813	1,000,000	1,521,813
396 Facilities Department		475,000	475,000		475,000	475,000
Total Facility Maintenance & Repair Projects	14,414,124	13,500,000	27,914,124	18,574,058	14,000,000	32,574,058
New Construction Projects						
Total Construction Projects	-	-	-	-	-	-
Sales Tax Projects						
325 Security Enhancements			-			-
Total Sales Tax Projects	-	-	-	-	-	-
Total Estimated Appropriations	19,132,876	28,344,780	47,477,656	23,440,713	30,058,836	53,499,549

Charlotte County Public Schools Capital Improvement Tax Levies

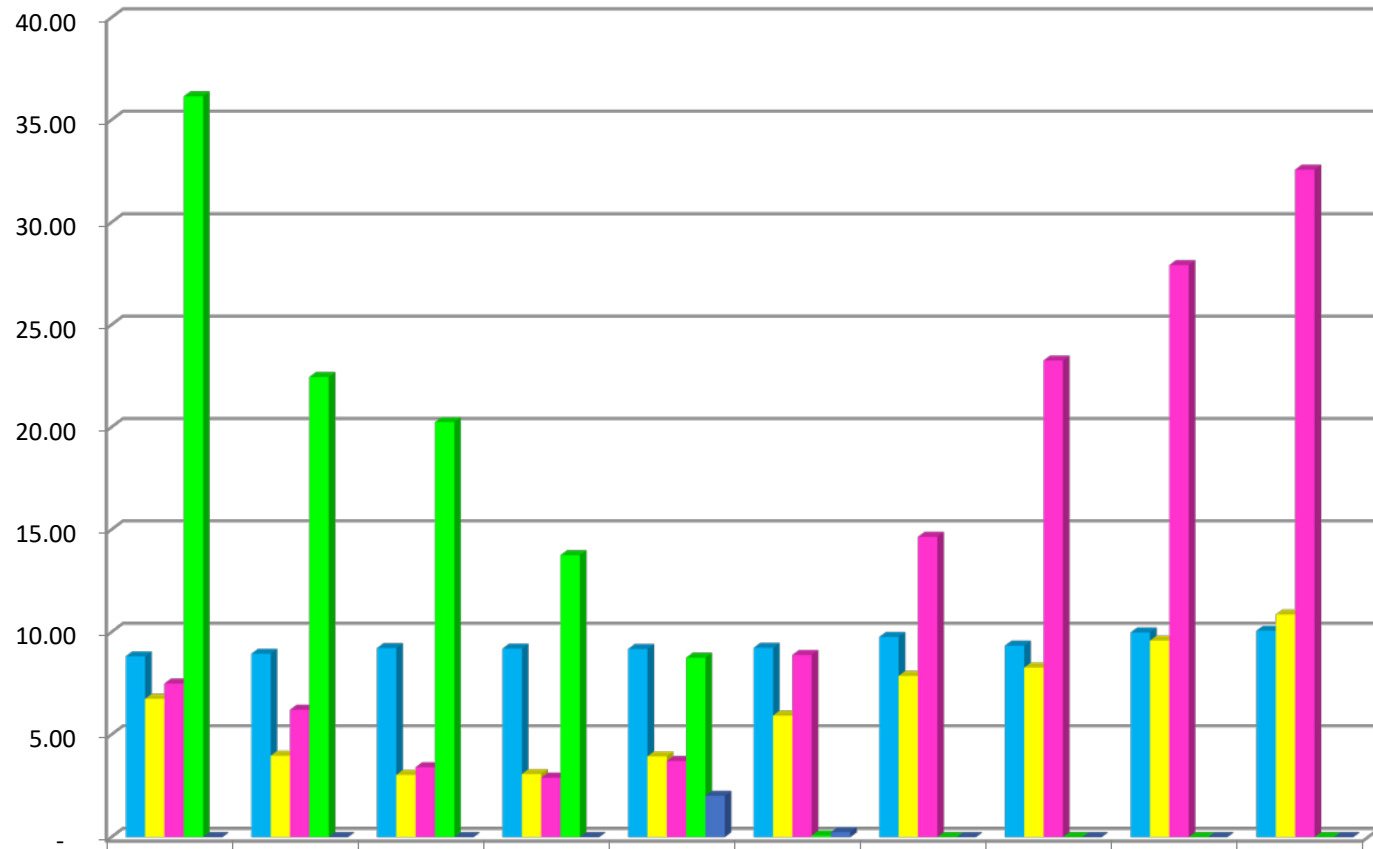
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Charlotte County Public Schools

Capital Projects

(in millions)



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Transfers	8.82	8.94	9.22	9.20	9.18	9.23	9.76	9.34	9.98	10.07
Furniture & Equipment Projects	6.75	3.97	3.04	3.08	3.94	5.93	7.86	8.27	9.58	10.86
Facility Maintenance & Repair Projects	7.49	6.21	3.41	2.90	3.71	8.89	14.65	23.25	27.91	32.57
Construction Projects	36.16	22.45	20.25	13.75	8.75	0.08	-	-	-	-
Sales Tax Projects	-	-	-	-	2.01	0.25	-	-	-	-



Special Revenue Fund

Section 7

Ur gekn'Tgxgpwg'Hwpf "

Ur gekn'Tgxgpwg'Hwpf u'6'Hgf gtcnll t cpwr 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 2043 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2043 awards will be approximately the same as Fiscal Year 2042 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.

Vj g't wtr qug'qhl'vj g'Ur gekn'Tgxgpwg'Hwpf 'Uej qqrlHqqf 'Ugt xleg'Rt qi t co : 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	2019-20 Actual	2020-21 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	\$2,351,103	\$2,364,645	\$13,542
Federal through State:			
Vocational Education Acts	177,347	226,241	48,894
Elementary & Secondary Education Act, Title I	3,665,843	4,331,950	666,107
Elementary & Secondary Education Act, Title II	539,794	641,398	101,604
Adult Literacy and Civics	17,220	29,776	12,556
Elementary & Secondary Education Act, Title III, Language Instruction	63,382	92,273	28,891
Student Support Title IV	283,543	124,871	-158,672
Individuals with Disabilities Act	4,038,787	5,208,876	1,170,089
Adult General Education	153,843	194,800	40,957
CARES Act Grants	0	3,410,145	3,410,145
Other Federal Grants	86,770	533,143	446,373
subtotal	\$11,377,632	\$17,158,118	\$5,780,486
Local Grants			
Other			
subtotal	\$0	\$0	\$0
Transfer from Other General Fund	\$0	\$0	\$0
Total	\$11,377,632	\$17,158,118	\$5,780,486

APPROPRIATION BY FUNCTION

5000 Instructional Services	\$6,032,641	\$10,671,390	\$4,638,749
6100 Pupil Personnel Services	850,811	757,043	-93,768
6200 Instructional Media Services	0	0	0
6300 Instructional Curriculum Dev.	1,795,925	1,616,466	-179,459
6400 Instructional Staff Training	1,946,427	2,597,654	651,227
6500 Instructional Related Technology	0	0	0
7100 Board	0	550	550
7200 General Administration	467,908	723,295	255,387
7300 School Administration	166,586	118,276	-48,310
7400 Facilities Acquisition and Construction	0	15,924	15,924
7600 Food Service	12,542	2,714	-9,828
7700 Central Services	0	18,745	18,745
7800 Pupil Transportation Services	4,439	16,523	12,084
7900 Operation of Plant	99,412	439,205	339,793
8100 Maintenance of Plant	941	178,637	177,696
8200 Administrative Technology Service	0	1,696	1,696
Total	\$11,377,632	\$17,158,118	\$5,780,486

APPROPRIATION BY OBJECT

100 Salaries	\$6,484,475	\$7,461,293	\$976,818
200 Benefits	2,331,968	2,568,791	236,823
300 Purchased Services	1,065,910	1,985,837	919,927
400 Energy Services	0	168,970	168,970
500 Materials and Supplies	548,258	2,982,820	2,434,562
600 Capital Outlay	239,199	892,434	653,235
700 Other Expenses	707,822	1,097,973	390,151
Total	\$11,377,632	\$17,158,118	\$5,780,486

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2019-20 Actual	2020-21 Budget	Change
Federal through State			
National School Lunch Act	\$6,122,117	\$7,461,288	\$1,339,171
Summer Feeding Program	814,999	287,621	-527,378
USDA Donated Food	646,680	715,520	68,840
Loss Recovery	6,854	0	-6,854
subtotal	\$7,590,650	\$8,464,429	\$873,779
State			
Breakfast Supplement	\$53,064	\$44,240	-\$8,824
Food Service Supplement	61,854	58,287	-3,567
Loss Recovery	1,142	0	-1,142
	\$116,060	\$102,527	-\$13,533
Local			
Food Service Sales	\$724,801	\$875,168	\$150,367
Other Miscellaneous Sources	\$1,568	0	-1,568
Interest on Investments	66,400	62,093	-4,307
subtotal	\$792,769	\$937,261	\$144,492
Transfer from General Fund	0	0	0
Beginning Fund Balance	\$4,588,670	\$3,302,435	-\$1,286,235
Total	\$13,088,149	\$12,806,652	-\$281,497

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$3,091,771	\$3,223,103	\$131,332
Benefits	1,297,656	1,476,751	179,095
Purchased Services*	225,431	288,059	62,628
Energy Services*	252,280	273,000	20,720
Materials and Supplies	3,411,402	3,562,000	150,598
Capital Outlay	1,064,128	164,915	-899,213
Other Expenses**	443,046	516,390	73,344
sub-total	\$9,785,714	\$9,504,218	-\$281,496

Outgoing Transfers:
 To General Fund

Ending Fund Balance	\$3,302,435	\$3,302,434	-\$1
Total	\$13,088,149	\$12,806,652	-\$281,497

*Includes food service portion of utilities

**Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2019-20 Actual	2020-21 Budget	CHANGE
Federal through State FEMA	\$7,504,303	\$0	-\$7,504,303
Miscellaneous State FEMA	\$420,470	\$0	-\$420,470
Local			
Insurance Proceeds	\$0	\$0	\$0
Interest Earned	29,428	20,000	-9,428
Other Income	0	0	0
Transfer from Special Revenue/Headstart	0	0	0
Transfer from Capital Projects Funds	0	0	0
Beginning Fund Balance	1,077,404	8,967,265	7,889,861
Total	<u>\$9,031,605</u>	<u>\$8,987,265</u>	<u>-\$44,340</u>

APPROPRIATION BY FUNCTION			
5000 Instructional Services	\$324	\$0	-\$324
6100 Pupil Personnel Services	2,219	0	-2,219
6300 Instructional Curriculum Dev.	66	0	-66
7300 School Administration	7	0	-7
7400 Facilities Acquisition and Construction	23,970	0	-23,970
7500 Fiscal Services	19	0	-19
7600 Food Services	2,093	0	-2,093
7700 Central Services	133	0	-133
7800 Pupil Transportation Services	343	0	-343
7900 Operation of Plant	35,112	1,000,000	964,888
8100 Maintenance	54	0	-54
Total Appropriations	<u>\$64,340</u>	<u>\$1,000,000</u>	<u>\$935,660</u>
Transfers Out			
To General Fund	\$0	\$0	\$0
Ending Fund Balance	\$8,967,265	\$7,987,265	-\$980,000
Total	<u>\$9,031,605</u>	<u>\$8,987,265</u>	<u>-\$44,340</u>

***Debt Service******Section 8*****Funds**

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	2019-20 Actual	2020-21 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,981,973	\$2,981,973	\$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	752,238	760,000	7,762
Total Local Sources	\$752,238	\$760,000	\$7,762
Transfers			
Transfer from Capital Projects Funds	\$3,496,957	\$4,217,709	\$720,752
Beginning Balance	\$35,551,058	\$39,361,226	\$3,810,168
Total	\$42,782,226	\$47,320,908	\$4,538,682

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	1,000	1,000	0
Payments to Refunding Agent	0	0	0
Subtotal	\$3,421,000	\$3,421,000	\$0
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$39,361,226	\$43,899,908	\$4,538,682
Total	\$42,782,226	\$47,320,908	\$4,538,682

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2019-20 Actual	2020-21 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,981,973	\$2,981,973	\$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	\$2,981,973	\$2,981,973	\$0
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	602,038	605,000	2,962
Total Local Sources	\$602,038	\$605,000	\$2,962
Transfers			
Transfer From Capital Funds	\$3,254,248	\$3,975,000	\$720,752
Beginning Balance	\$31,963,403	\$35,380,661	\$3,417,259
Total	\$38,801,661	\$42,942,634	\$4,140,973

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	1,000	1,000	0
Subtotal	\$3,421,000	\$3,421,000	\$0
Transfers			
Interfund Transfers	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$35,380,661	\$39,521,634	\$4,140,973
Total	\$38,801,661	\$42,942,634	\$4,140,973

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2019-20 Actual	2020-21 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	150,200	155,000	4,800
Total Local Sources	\$150,200	\$155,000	\$4,800
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$3,587,656	\$3,980,565	\$392,909
Total	<u>\$3,980,565</u>	<u>\$4,378,274</u>	<u>\$397,709</u>

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	0	0	0
Other Fees	0	0	0
Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers			
Transfer to Capital Funds	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$3,980,565	\$4,378,274	\$397,709
Total	<u>\$3,980,565</u>	<u>\$4,378,274</u>	<u>\$397,709</u>

***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	2019-20 Actual	2020-21 Budget	Change
Local			
Insurance Premiums/Board	\$12,914,086	\$13,000,000	\$85,914
Insurance Premiums/Retiree	613,427	625,000	11,573
Insurance Premiums/Employee	3,310,411	3,125,000	-185,411
Other premiums/reimbursements	879,157	900,000	20,843
Interest on Investments	0	0	0
sub-total	\$17,717,081	\$17,650,000	-\$67,081
Beginning Fund Balance	\$2,423,832	\$4,355,513	\$1,931,681
Total	\$20,140,913	\$22,005,513	\$1,864,600

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$72,384	\$75,000	\$2,616
Benefits	23,190	25,000	1,810
Purchased Services	4,914,658	5,000,000	85,342
Materials and Supplies	10,346	10,000	-346
Capital Outlay	3,449	5,000	1,551
Other Expenses	10,761,373	12,535,000	1,773,627
sub-total	\$15,785,400	\$17,650,000	\$1,864,600
Ending Fund Balance	\$4,355,513	\$4,355,513	\$0
Total	\$20,140,913	\$22,005,513	\$1,864,600



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.



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.

CHwpf '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 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.



Accounting/Budgetary System Continued

Appendix B

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*

Txxgpgu 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

Gzr gpf kwv gu'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.