

2022-2023

Tentative  
Budget



*CHARLOTTE COUNTY PUBLIC SCHOOLS*

*1445 Education Way*

*Port Charlotte, FL 33948*

*August 2, 2022*





---

**EJ CTNQVVGEQWP V[ 'RWDNÆ'UEJ QQNU'**

**2022-2023 CPP WCN'DWF I GV**

Mr. Stephen Dionisio  
Superintendent of Schools

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

**O GO DGTU'QHUEJ QQN'DQCTF''**

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

Mrs. Kim Amontree, Vice-Chairman, District 2 - Term Expires 11/18/24

Mrs. Wendy Atkinson, District 5-Term Expires 11/18/24

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

Mr. Robert Segur, District 3 - Term Expires 11/18/24

**Eqqt f lpcvzf 'd{ <'**

Mr. Gregory Griner, Chief Financial Officer



# *HVYcZ7cbhMblg*

## ***Introduction*** ***Section 1***

Superintendent's Comments .....	1-1
District Organization.....	1-2

## ***Budget Overview*** ***Section 2***

Budget Summary Overview.....	2-3
Condensed Summary of Budget .....	2-4

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

TRIM.....	3-5
Certification of Taxable Values .....	3-6 to 3-7
Notice of Proposed Tax Increase .....	3-8
Notice of Tax for School Capital Outlay.....	3-9
Budget Summary .....	3-10
Millage Resolution .....	3-11
Budget Resolution .....	3-12

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

Millage Rates, Taxable Values and Tax Levies Summary .....	4-13
Current Year.....	4-14
Millage Rates .....	4-15
Taxable Values.....	4-16
Tax Levies.....	4-17



# *HVYcZ7cbhMblg*

## ***General Fund*** ***Section 5***

General Fund Summary .....	5-18 to 5-19
Revenues .....	5-20 to 5-21
Appropriations .....	5-22 to 5-37
Fund Balance .....	5-38 to 5-40
General Fund Staffing-Function, Object.....	5-41 to 5-43

## ***Capital Funds*** ***Section 6***

Capital Fund Summary .....	6-44 to 6-45
Project Appropriations .....	6-46 to 6-48

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

Special Revenue Fund Summary .....	7-49
Special Revenue—Federal Grants .....	7-50 to 7-55
Special Revenue—Food Service.....	7-56
Special Revenue—FEMA.....	7-57

## ***Debt Service*** ***Section 8***

Debt Service Fund Summary .....	8-58 to 8-61
---------------------------------	--------------

## ***Internal Service Funds*** ***Section 9***

Employee Benefit Fund .....	9-62 to 9-63
-----------------------------	--------------

## ***Appendices*** ***A, B, C***

Overview of School District Funding.....	A-64 to A-65
Accounting and Budgetary System.....	B-66 to B-75
Budget schedule for school districts .....	C-76



## MEMORANDUM FROM OUR SUPERINTENDENT

To: School Board Members

Attached is the proposed budget for school year 2022-2023. There have been many adjustments from the 2021-2022 budget, and I would like to highlight a few of them for your information and consideration as you review these budget pages.

- Budgeted General Fund revenues and transfers in for 2022-2023 are approximately 20.7 million more than revenues budgeted in 2021-2022
- Charlotte County voters passed a referendum which will yield \$27.3 million in revenue generated by the one millage levy
- Budget includes an Unassigned Ending Fund Balance of \$17.9 which is approximately 9.9%. In addition, designated reserves of \$11.3 million have been established for specific purposes which potentially may occur during 2022-2023
- Allocations are based on being able to meet compliance with the Class Size Amendment
- Budget reflects an estimated increase in student enrollment from 2021-2022 of 316 UFTE
- Includes 38 more positions than were in the 2021-2022 General Fund budget
- Millage rates reflect a decrease from 6.85 mills to 6.554 mills
- Capital Improvement Tax millage yields \$8.9 million more than 2021-2022 due to the increase in the taxable values of real property in Charlotte County

A line item review of the budget was again conducted which has resulted in a balanced, efficient budget for 2022-2023 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,

Stephen Dionisio  
Superintendent



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.



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 **qrgtcvpi 'dwf i gv'** 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 **ecrkschrtqlgev'dwf i gv'** 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 **urgekritgxgpwg'hwf u'** account for the federal grants, as well as the operations of the school food service program.

The **fgdv'lgtxleg'dwf i gv'** is used for the payment of principal and interest on borrowed funds.

The **lpvtpcnl'lgtxleg'hwf u'** 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 2022-23 Tentative Budget**

	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Internal Service</b>	<b>Total</b>
<b>Fund Balances - July 1, 2022</b>	41,588,812	17,003,836	47,130,568	55,756,601	7,788,150	169,267,967
<b>Revenues</b>						
Federal Sources	750,000	52,395,719	2,980,000			56,125,719
State Sources	31,602,035	126,888		1,210,000		32,938,923
Local Sources	141,793,914	647,878	150,000	41,082,563	19,800,000	203,474,355
<b>Total Revenues</b>	174,145,949	53,170,485	3,130,000	42,292,563	19,800,000	292,538,997
Transfers In	6,760,000		4,217,709			10,977,709
<b>Total Revenues and Transfers In</b>	180,905,949	53,170,485	7,347,709	42,292,563	19,800,000	303,516,706
<b>Total Sources of Available Funds</b>	222,494,761	70,174,321	54,478,277	98,049,164	27,588,150	472,784,673
<b>Appropriations</b>						
Instructional	113,441,615	30,410,560				143,852,175
Pupil Personnel Services	12,019,651	2,579,162				14,598,813
Instructional Media Services	2,009,549					2,009,549
Instructional & Curriculum Development Service	6,625,791	331,021				6,956,812
Instructional Staff Training	1,739,172	3,408,730				5,147,902
Instructional Related Technology	1,223,332					1,223,332
Board of Education	858,927	1,078,575				1,937,502
General Administration	471,316	1,965,419				2,436,735
School Administration	13,072,702	276,796				13,349,498
Facilities Acquisition & Construction		120,315		54,590,534		54,710,849
Fiscal Services	1,553,041					1,553,041
Food Services		12,491,238				12,491,238
Central Services	3,660,902				19,172,000	22,832,902
Pupil Transportation Services	9,272,527	138,043				9,410,570
Operation of Plant	19,407,102	2,847,418				22,254,520
Maintenance of Plant	5,821,570	221,376				6,042,946
Administrative Technology Services	1,981,878					1,981,878
Community Services	199,918	71,365				271,283
Debt Services			3,421,000			3,421,000
<b>Total Appropriations</b>	193,358,993	55,940,018	3,421,000	54,590,534	19,172,000	326,482,545
Transfers Out				10,977,709		10,977,709
<b>Total Appropriations and Transfers Out</b>	193,358,993	55,940,018	3,421,000	65,568,243	19,172,000	337,460,254
<b>Fund Balances - June 30, 2023</b>	29,135,768	14,234,303	51,057,277	32,480,921	8,416,150	135,324,419
<b>Total Uses of Available Funds</b>	222,494,761	70,174,321	54,478,277	98,049,164	27,588,150	472,784,673

**VTKO**

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 : 2022	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	\$ 27,386,601,016	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 1,070,901,216	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 2,610,702	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 28,460,112,934	(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.)	\$ 745,142,350	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 27,714,970,584	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 22,289,712,413	(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)

<b>SIGN  HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		7/11/2022 4:00 PM

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

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.6020	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>	\$ 80,287,544		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 72,396,986		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 152,684,530		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.8969	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.6122	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.3060	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

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>			\$	94,089,133 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	92,438,447 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	186,527,580 (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>				14.12 % (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>				18.97 % (22)
Final public budget hearing		Date : 9/8/2022	Time : 5:30 PM	Place : Charlotte County Public Schools, Murdock Center Office, 1445 Education Way, Port Charlotte, FL 33948	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Mr. Steve Dionisio, 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	152,776,873
B.	Less tax reductions due to Value Adjustment Board and other Assessment changes	92,343
C.	Actual property tax levy	152,684,530
	<b>This year's proposed tax levy</b>	<b>186,527,580</b>

A portion of the tax levy is required under state law in order for the school board to receive \$33,441,778 in state education grants.

The required portion has increased by 14.12 percent, and represents approximately five-tenths of the total proposed taxes.

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 2, 2022 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 29, 2022

# NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 5.054 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 \$40,982,563 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 VEHICLE PURCHASES**

- Purchase of 24 School buses
- Purchase of 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**

- Removal of hazardous waste

## **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

- Leasing of portable classrooms

## **PAYMENT OF PREMIUMS FOR PROPERTY CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT**

- Insurance premiums on district facilities

All concerned citizens are invited to a public hearing to be held on August 2, 2022, at 5:30 P.M. at the Charlotte County Public Schools, Education Support Services and Murdock Center at 1445 Education Way, Port Charlotte, Florida. A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

# BUDGET SUMMARY AD

## Charlotte County Public Schools

### Fiscal Year 2022-23

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHARLOTTE COUNTY PUBLIC SCHOOLS ARE 19.0% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	<u>PROPOSED MILLAGE LEVIES</u>
Required Local Effort (including Prior Period Adjustment Millage)	3.3060
Discretionary Operating	0.7480
Referendum Approved 4 Year Operating Millage	1.0000
Local Capital Improvement (Capital Outlay)	<u>1.5000</u>
<b>TOTAL MILLAGE</b>	<b><u>6.5540</u></b>

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
<b>Fund Balances - July 1, 2022</b>	41,588,812	17,003,836	47,130,568	55,756,601	7,788,150	169,267,967
<b>Revenues</b>						
Federal Sources	750,000	52,395,719	2,980,000			56,125,719
State Sources	31,602,035	126,888		1,210,000		32,938,923
Local Sources	141,793,914	647,878	150,000	41,082,563	19,800,000	203,474,355
<b>Total Revenues</b>	174,145,949	53,170,485	3,130,000	42,292,563	19,800,000	292,538,997
Transfers In	6,760,000		4,217,709			10,977,709
<b>Total Revenues and Transfers In</b>	180,905,949	53,170,485	7,347,709	42,292,563	19,800,000	303,516,706
<b>Total Sources of Available Funds</b>	<u>222,494,761</u>	<u>70,174,321</u>	<u>54,478,277</u>	<u>98,049,164</u>	<u>27,588,150</u>	<u>472,784,673</u>
<b>Appropriations</b>						
Instructional	113,441,615	30,410,560				143,852,175
Pupil Personnel Services	12,019,651	2,579,162				14,598,813
Instructional Media Services	2,009,549					2,009,549
Instructional & Curriculum						
Development Service	6,625,791	331,021				6,956,812
Instructional Staff Training	1,739,172	3,408,730				5,147,902
Instructional Related Technology	1,223,332					1,223,332
Board of Education	858,927	1,078,575				1,937,502
General Administration	471,316	1,965,419				2,436,735
School Administration	13,072,702	276,796				13,349,498
Facilities Acquisition & Construction		120,315		54,590,534		54,710,849
Fiscal Services	1,553,041					1,553,041
Food Services		12,491,238				12,491,238
Central Services	3,660,902				19,172,000	22,832,902
Pupil Transportation Services	9,272,527	138,043				9,410,570
Operation of Plant	19,407,102	2,847,418				22,254,520
Maintenance of Plant	5,821,570	221,376				6,042,946
Administrative Technology Services	1,981,878	71,365				2,053,243
Community Services	199,918					199,918
Debt Services			3,421,000			3,421,000
<b>Total Appropriations</b>	193,358,993	55,940,018	3,421,000	54,590,534	19,172,000	326,482,545
Transfers Out				10,977,709		10,977,709
<b>Total Appropriations and Transfers Out</b>	193,358,993	55,940,018	3,421,000	65,568,243	19,172,000	337,460,254
<b>Fund Balances - June 30, 2023</b>	29,135,768	14,234,303	51,057,277	32,480,921	8,416,150	135,324,419
<b>Total Uses of Available Funds</b>	<u>222,494,761</u>	<u>70,174,321</u>	<u>54,478,277</u>	<u>98,049,164</u>	<u>27,588,150</u>	<u>472,784,673</u>

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



*6i X/ YhDfcWggF Yei /fYa YbhCj Yfj /Yk ''*

*GWMcb ''*

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES  
FOR FISCAL YEAR 2022-2023

*Resolution 2022-03*

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, 2022 to June 30, 2023; 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 2022-2023 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.3060	\$90,325,568
Capital Outlay	1.5000	\$40,982,563
Discretionary Operating	0.7480	\$20,436,638
Discretionary Capital Improvement		
Additional Voted Operations Millage	1.0000	\$27,321,708
Debt		

**The total millage rate to be levied exceeds the roll-back rate by 18.97 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2022 to June 30, 2023 on August 2, 2022 by separate vote prior to adopting the tentative budget.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Stephen 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, August 2, 2022.

\_\_\_\_\_  
Signature of Superintendent of Schools

August 2, 2022  
Date of Signature



*6i X/ YhDfcWggF Yei /fYa YbhCj Yfj /Yk ''*

*GVMcb''*

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD  
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2022-2023

***Resolution 2022-04***

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, 2022 to June 30, 2023; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023; 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 \$472,784,673 for the fiscal year 2022-2023.

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, 2022 to June 30, 2023.

---

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Stephen 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, August 2, 2022.

---

Signature of Superintendent of Schools

August 2, 2022

Date of Signature



## *A /`U YFUH YgZHU WYJU i YgUbXHU @Yj /Yg' GMMcb '(*

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 2022-23

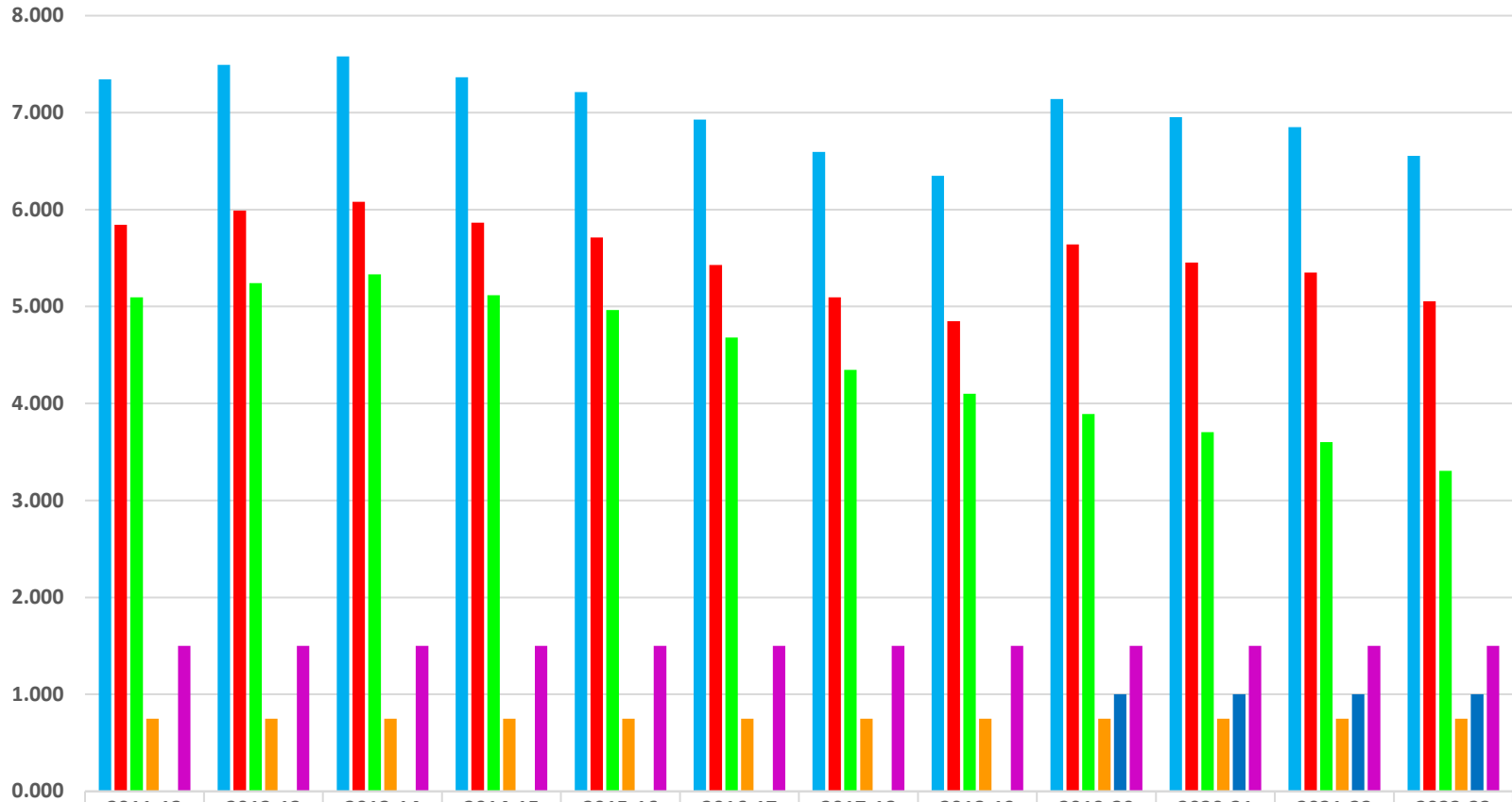
Certified School Taxable Value 28,460,112,934

Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.3040	94,032,213	90,270,925	(1)
Prior Period Funding Adjustment Millage	0.0020	56,920	54,643	(1)
Discretionary Operating Millage	0.7480	21,288,164	20,436,638	(2)
Referendum Operating Millage	1.0000	28,460,113	27,321,708	(2)
Total Operating Millage	5.0540	143,837,411	138,083,914	
Capital Outlay Millage	1.5000	42,690,169	40,982,563	(2)
Total Local Property Tax Millage	6.5540	186,527,580	179,066,477	(3)
<u>Controlling Authority for Levy</u>				
State Law Millage Rate	3.3060	94,089,133	90,325,568	(1)
Local Board Millage Rate	3.2480	92,438,446	88,740,909	(2)
Total Local Property Tax Millage	6.5540	186,527,580	179,066,477	(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 18.97 percent

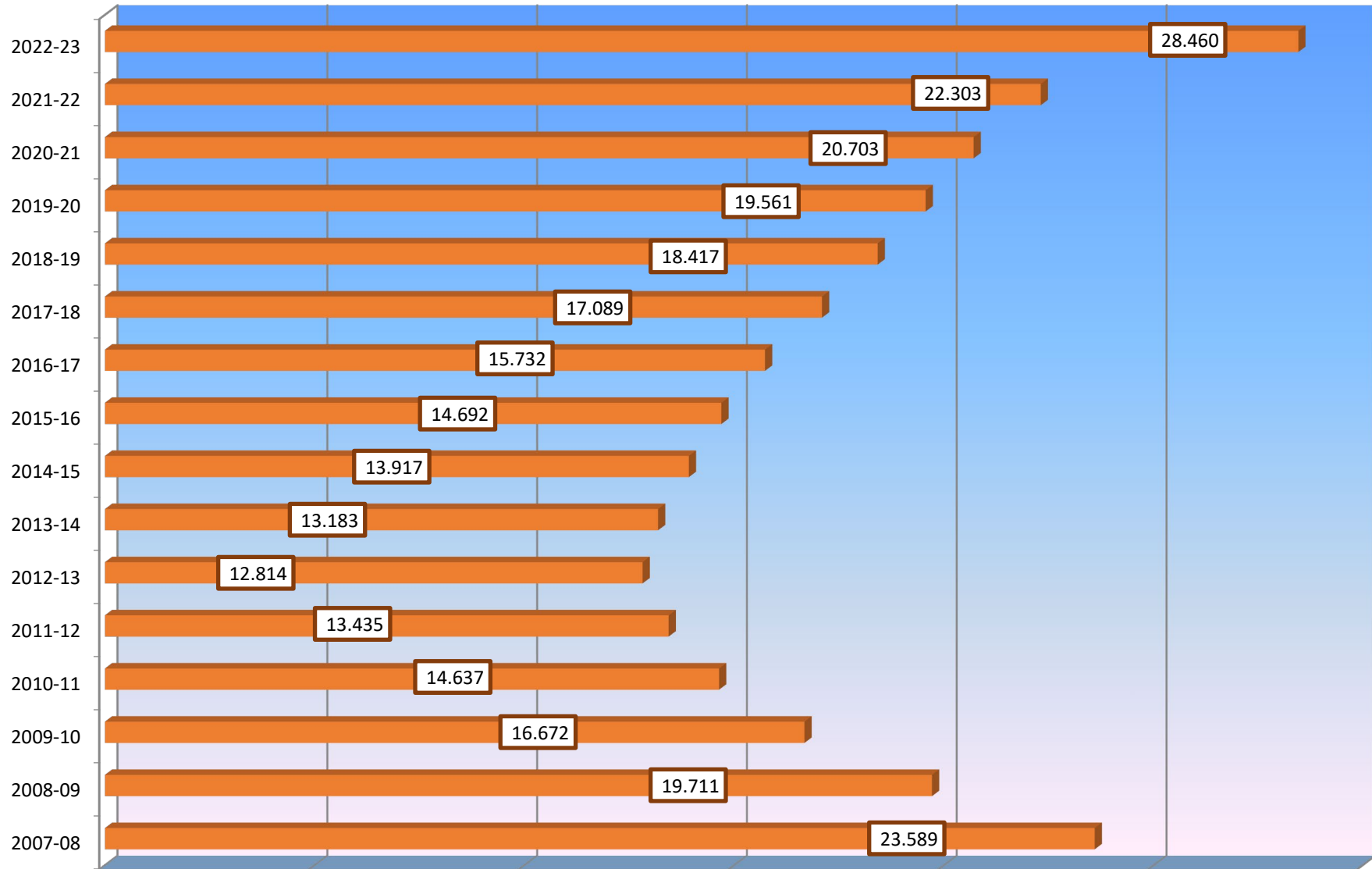
## Charlotte County Public Schools Millage Rates



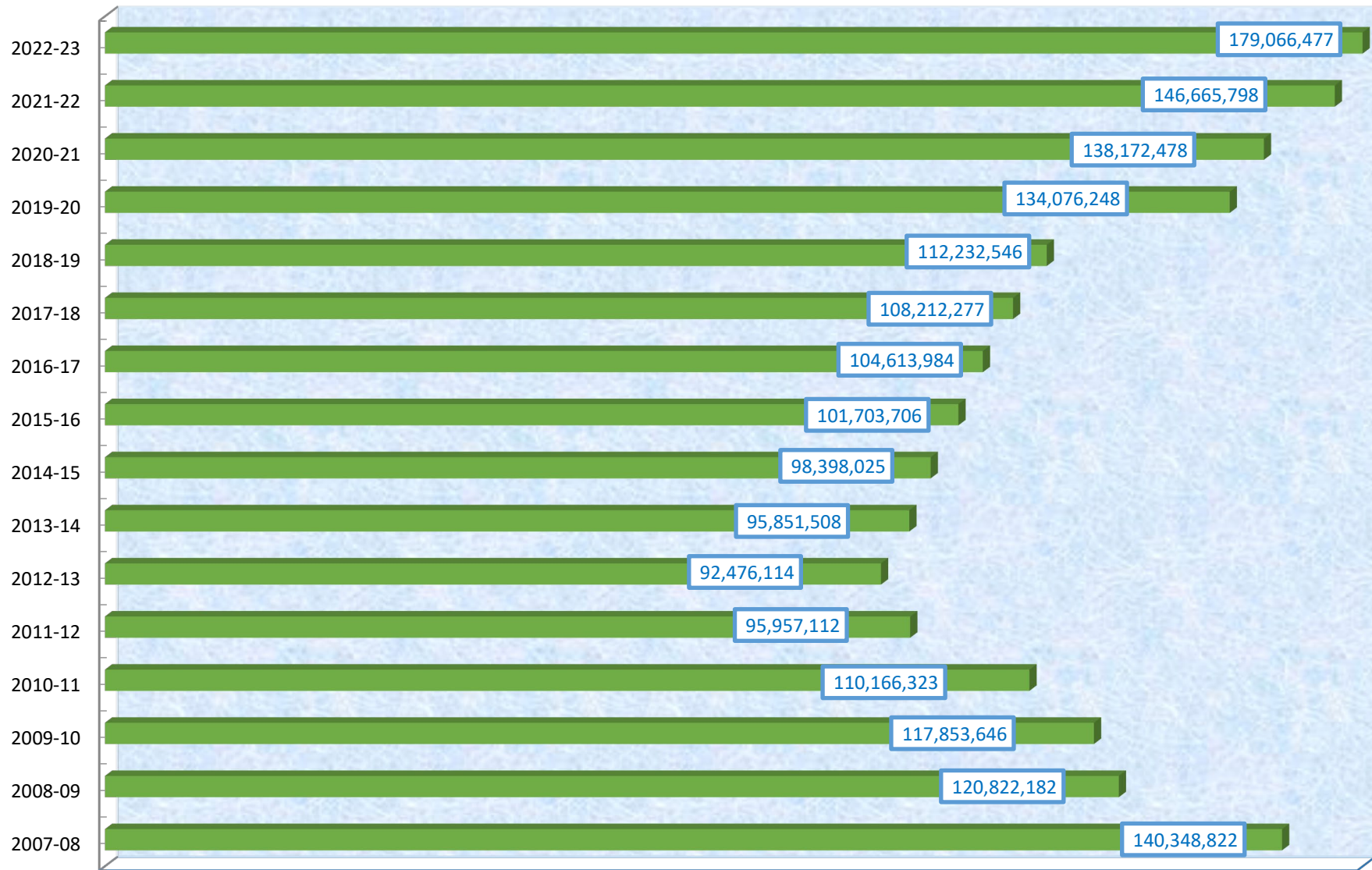
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Total Millage	7.344	7.491	7.581	7.365	7.211	6.927	6.596	6.348	7.140	6.952	6.850	6.554
Total Operating	5.844	5.991	6.081	5.865	5.711	5.427	5.096	4.848	5.640	5.452	5.350	5.054
RLE including PPAM	5.096	5.243	5.333	5.117	4.963	4.679	4.348	4.100	3.892	3.704	3.602	3.306
Discretionary	0.748	0.748	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	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	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)





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 November 2018, Charlotte County voters passed a referendum for Charlotte County School District ad valorem millage to increase by one mill, beginning July 1, 2019, and ending June 30, 2023, to maintain the quality of the public school system, to enhance school security, to recruit and retain highly effective teachers and employees with competitive salaries, to enhance student achievement, to provide workforce development and to increase instructional time with oversight by an Independent Referendum Oversight Committee.

**Charlotte County Public Schools**  
**General Fund Summary**  
**FY 2022-23**

<b>Beginning Fund Balance</b>		41,588,812
Revenues & Transfers In		
Federal Sources	750,000	
State Sources	31,602,035	
Local Sources	141,793,914	
Transfers In	6,760,000	
Total Revenues & Transfers In		180,905,949
Appropriations & Transfers Out		
Instruction	113,441,615	
Instructional Support	12,019,651	
Instructional Media	2,009,549	
Instruction and Curriculum	6,625,791	
Instructional Staff Training	1,739,172	
Instructional-Related Technology	1,223,332	
School Board	858,927	
General Administration	471,316	
School Administration	13,072,702	
Fiscal Services	1,553,041	
Central Services	3,660,902	
Student Transportation	9,272,527	
Operation of Plant	19,407,102	
Maintenance of Plant	5,821,570	
Administrative Technology	1,981,878	
Community Services	199,918	
Debt Service	-	
Total Appropriations & Transfers Out		193,358,993
<b>Revenues in Excess (Deficit) of Appropriations</b>		(12,453,044)
<b>Ending Fund Balance</b>		<u>29,135,768</u>

**General Fund  
Revenues and Transfers In**

	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
<b>Federal Sources</b>			
Navy Jr. Officer Training Course	166,760	150,000	(16,760)
Medicaid Reimbursement	479,789	500,000	20,211
Miscellaneous Federal Grants	92,808	100,000	7,192
	<u>739,357</u>	<u>750,000</u>	<u>10,643</u>
<b>State Sources</b>			
Florida Education Finance Program (FEFP)	20,083,482	11,518,177	(8,565,305)
Class Size Allocation	16,116,763	16,354,149	
State Workforce Development	2,243,283	2,952,376	709,093
CO & DS Withheld Admin. Expense	8,500	8,500	-
Racing Commission Funds	148,833	148,833	-
State License Tax	102,392	120,000	17,608
Voluntary Pre-k Program	434,323	500,000	65,677
Miscellaneous State Sources	141,000	-	(141,000)
	<u>39,278,576</u>	<u>31,602,035</u>	<u>(7,913,927)</u>
<b>Local Sources</b>			
Required Local Effort Tax Levy	78,557,922	90,270,925	11,713,003
Discretionary Local Effort Tax Levy	14,986,425	20,436,638	5,450,213
Prior Periods Adjustment Tax Levy	140,247	54,643	(85,604)
Referendum Operating Tax Levy	21,521,485	27,321,708	5,800,223
Rental of School Facilities	82,150	50,000	(32,150)
Interest on Investments	139,848	60,000	(79,848)
Gift, Grants and Bequests	514,280	100,000	(414,280)
Adult Vocational Course Fees	848,297	650,000	(198,297)
School Enrichment Programs	1,289,951	850,000	(439,951)
Trans. Services for School Activities	220,497	150,000	(70,497)
Federal Programs Indirect Cost	623,416	1,000,000	376,584
Other Local Sources	1,188,701	850,000	(338,701)
	<u>120,113,219</u>	<u>141,793,914</u>	<u>21,680,695</u>
<b>Transfers In</b>			
From Capital Projects Funds			
Property Insurance Premium	1,400,000	1,950,000	550,000
Maintenance & Equipment	4,100,000	4,250,000	150,000
Charter Schools	450,000	560,000	110,000
From Other Funds		-	-
	<u>5,950,000</u>	<u>6,760,000</u>	<u>810,000</u>
 Total Revenue and Transfers In	 166,081,152	 180,905,949	 14,587,411
 <b>Beginning Fund Balance</b>	 38,062,261	 41,588,812	 3,526,551
 <b>Total Available Funds</b>	 <u>204,143,413</u>	 <u>222,494,761</u>	 <u>18,113,962</u>

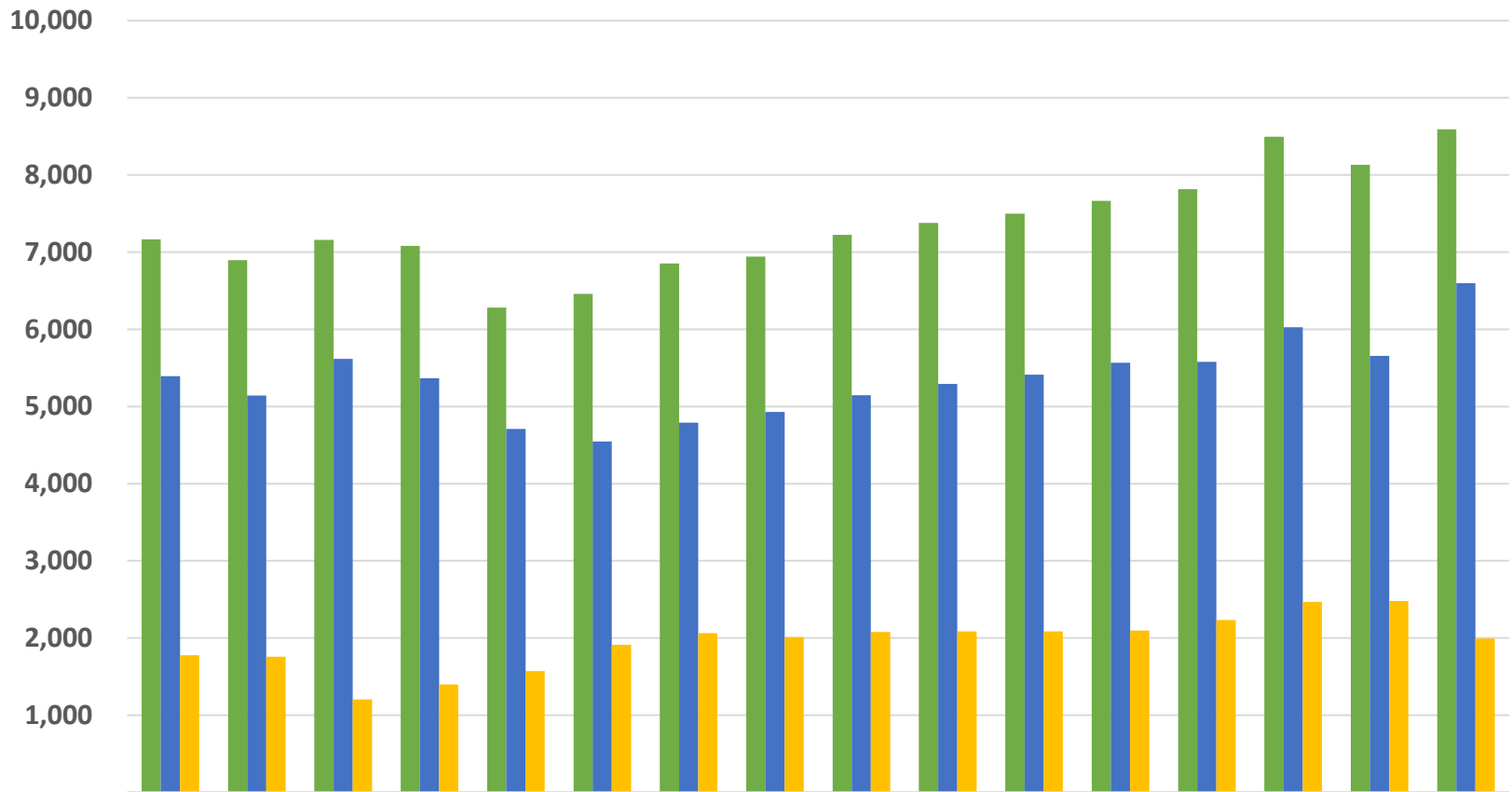
**Charlotte County Public Schools**  
**Florida Education Finance Program (FEFP)**

	2021-22 FEFP 4th Calculation	2022-23 Conference Calculation	2022-23 FEFP 2nd Calculation
<b>Major FEFP Formula Components</b>			
Unweighted FTE	16,460.61	16,776.84	16,776.84
Weighted FTE	18,226.36	18,536.12	18,536.12
School Taxable Value (Tax Roll)	22,303,193,085	24,708,997,813	28,460,112,934
Required Local Effort Millage	3.599	3.654	3.304
Prior Period Adjustment Millage	0.003	-	0.002
Discretionary Millage	0.748	0.748	0.748
Total FEFP Millage	4.350	4.402	4.054
Base Student Allocation	4,372.91	4,587.40	4,587.40
District Cost Differential (DCD)	0.9891	0.9845	0.9845
Charlotte Base Student Allocation	4,325.25	4,516.30	4,516.30
<b>FEFP Detail</b>			
Base FEFP (WFTE x BSA x DCD)	78,833,478	83,714,592	83,714,592
Teacher Salary Allocation	2,939,524	4,453,260	4,452,783
Safe Schools	1,094,486	1,253,257	1,253,257
Mental Health Allocation	734,011	845,646	845,646
Supplemental Academic Instruction	3,639,179	3,676,224	3,665,542
Reading Instruction Allocation	794,904	1,013,946	1,013,850
ESE Guaranteed Allocation	6,361,934	6,599,078	6,500,518
Transportation	3,514,306	4,097,467	3,933,932
Instructional Materials	1,708,346	1,475,902	1,465,422
Teachers Classroom Supply Assistance	296,472	311,334	311,334
Funding Compression & Hold Harmless		391,150	391,150
Digital Classroom Supplemental Allocation	104,013		-
Proration to Appropriation	(1,322,510)		(189,472)
Student Reserve Allocation	1,322,510		-
Additional Student Reserve Allocation	1,727,541		-
Discretionary Lottery/School Recognition			-
Class Size Reduction Allocation	16,115,047	16,354,149	16,354,149
Total FEFP & Categorical Funds	117,863,241	124,186,005	123,712,703
.748 Mill Discretionary Local Effort	16,015,477	17,743,037	20,436,638
Total Funding	133,878,718	141,929,042	144,149,341
Required Local Effort	77,058,424	86,675,211	90,270,925
.748 Mill Discretionary Local Effort	16,015,477	17,743,037	20,436,638
Total Local FEFP Funding	93,073,901	104,418,248	110,707,563
Total State FEFP Funding	40,804,817	37,510,794	33,441,778
Prior Year Adjustments	46,784		
Prior Year Adjustments - Scholarships	-		
Less McKay Scholarships (1)	(1,019,168)		
Less Empowerment Scholarships (1)	(3,633,904)		(5,569,452)
Adjusted Net State Funding	36,198,529	37,510,794	27,872,326
Total Funds per UFTE	8,133.28	8,459.82	8,592.16
Total State Funds per UFTE	2,478.94	2,235.87	1,993.33
Total Local Funds per UFTE	5,654.34	6,223.95	6,598.83

Note:

(1) Conference Report does not include reduction for Scholarships

## Charlotte County Public Schools Historical Funding per UWFTE

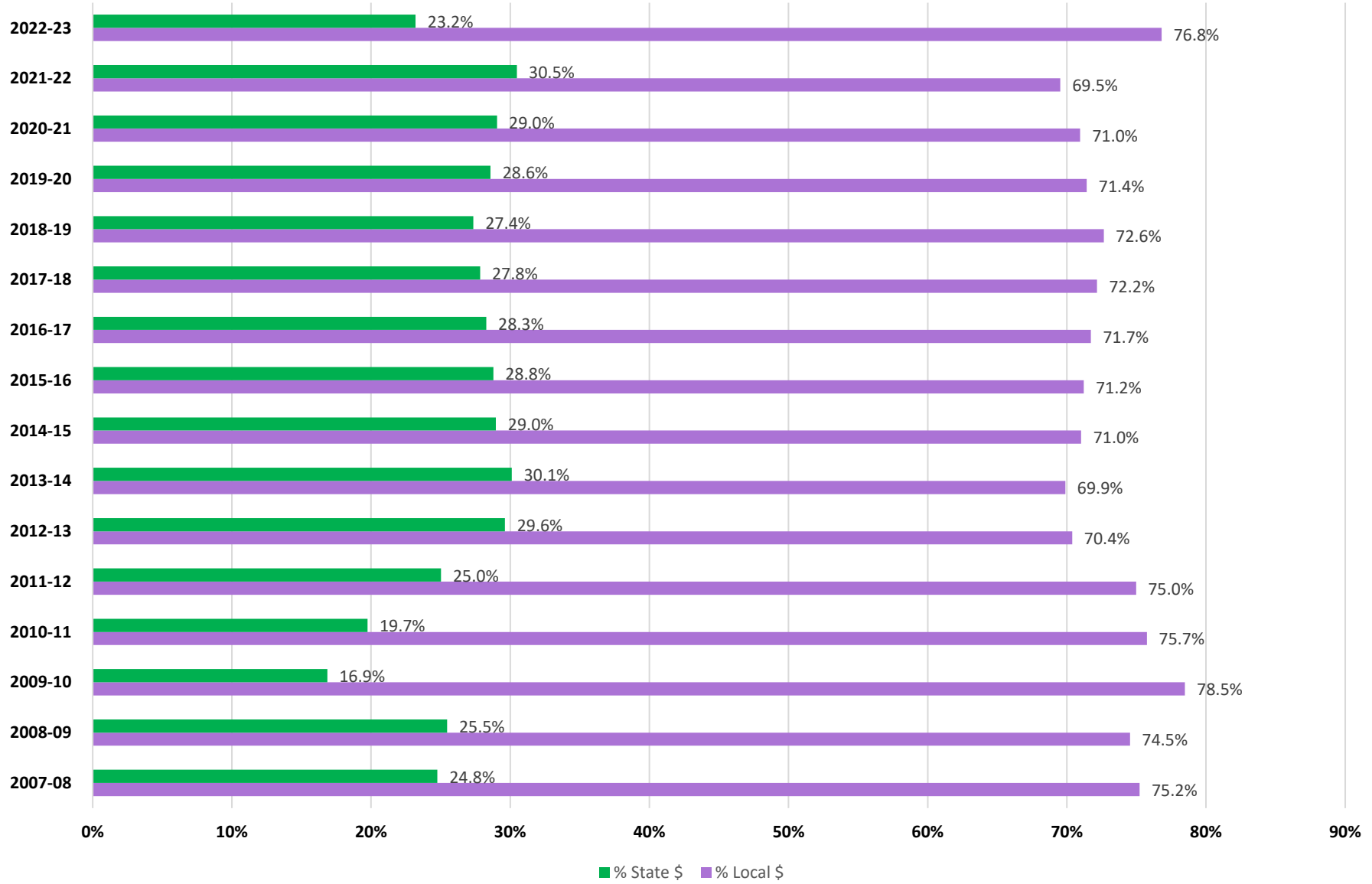


	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
<b>Total \$ per UWFTE</b>	7,167	6,898	7,160	7,083	6,282	6,461	6,853	6,941	7,225	7,377	7,501	7,665	7,814	8,494	8,133	8,592
<b>Local \$ per UWFTE</b>	5,391	5,141	5,619	5,366	4,709	4,548	4,789	4,930	5,145	5,292	5,413	5,569	5,581	6,027	5,654	6,599
<b>State \$ per UWFTE</b>	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	2,467	2,479	1,993

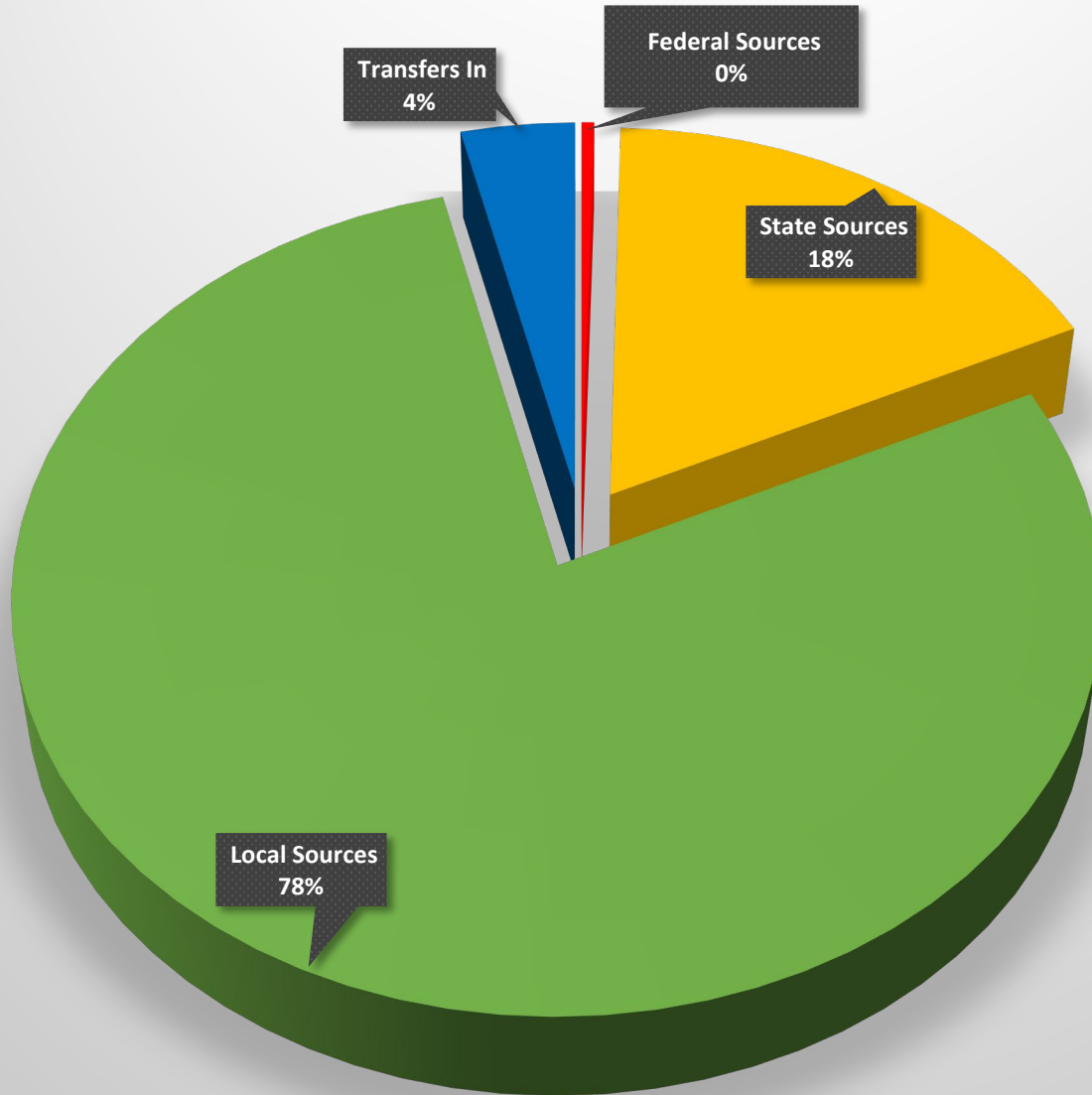
■ Total \$ per UWFTE
 ■ Local \$ per UWFTE
 ■ State \$ per UWFTE

## Charlotte County Public Schools Local FEFP vs State FEFP Dollars

Page 5-23



# Charlotte County Public Schools FY 2022-23 General Fund Revenues Sources



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

# General Fund

## Appropriations and Transfers Out

### Expenditures by Function

Function	2021-22 Estimated	2022-23 Budget	Change
Instruction	94,930,896	113,441,615	18,510,719
Instructional Support	10,335,296	12,019,651	1,684,355
Instructional Media	1,721,646	2,009,549	287,903
Instruction and Curriculum	4,316,640	6,625,791	2,309,151
Instructional Staff Training	1,668,894	1,739,172	70,278
Instructional-Related Technology	1,344,692	1,223,332	(121,360)
School Board	811,638	858,927	47,289
General Administration	436,476	471,316	34,840
School Administration	11,554,975	13,072,702	1,517,727
Fiscal Services	1,156,386	1,553,041	396,655
Central Services	2,905,056	3,660,902	755,846
Student Transportation	7,697,867	9,272,527	1,574,660
Operation of Plant	17,007,094	19,407,102	2,400,008
Maintenance of Plant	4,695,143	5,821,570	1,126,427
Administrative Technology	1,817,066	1,981,878	164,812
Community Services	154,836	199,918	45,082
Debt Service	-	-	-
Total Expenditures	162,554,601	193,358,993	30,804,392
Transfers Out			-
<b>Total Expenditures &amp; Transfers Out</b>	162,554,601	193,358,993	30,804,392

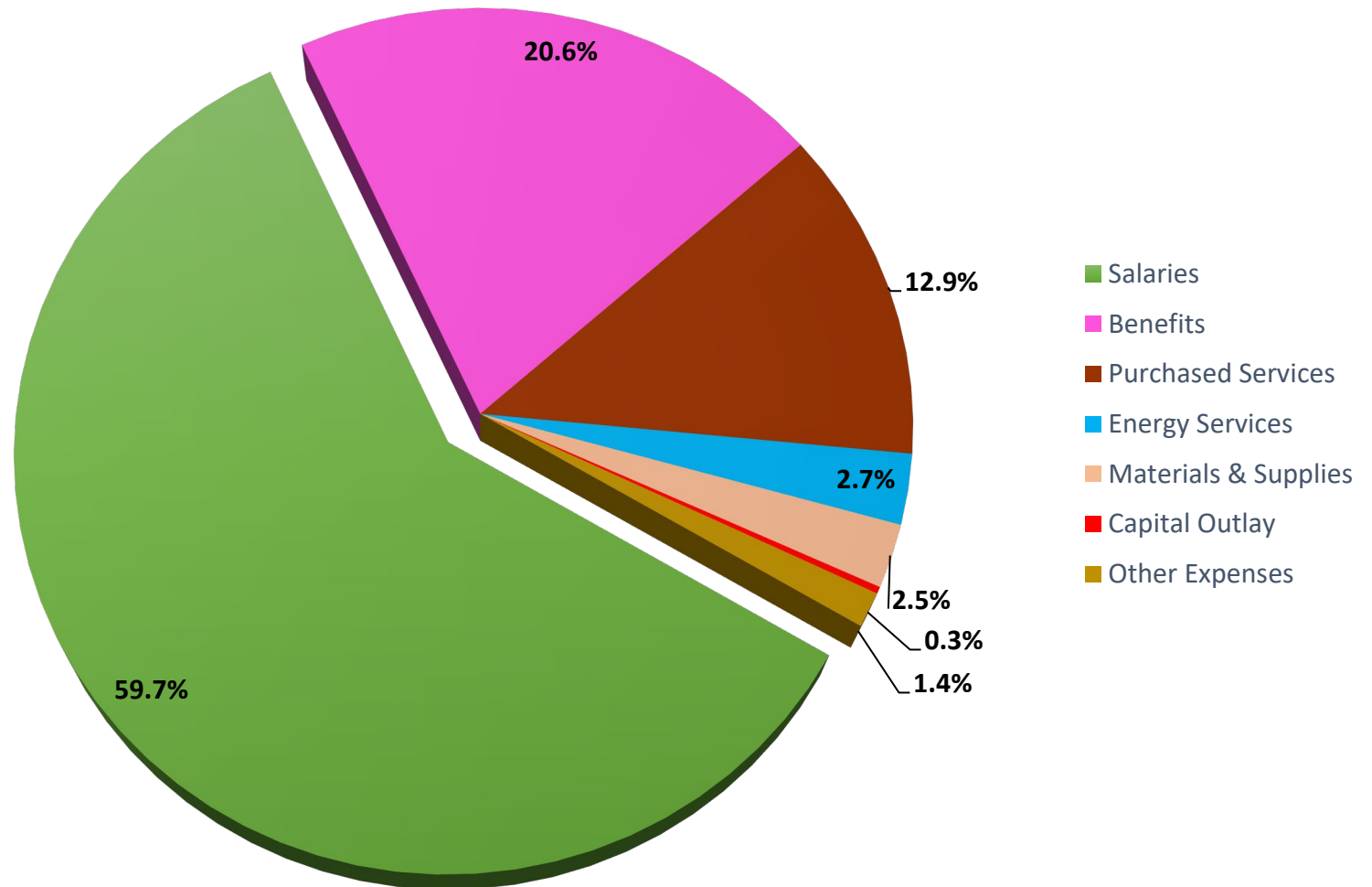
### Expenditures by Object

Object	2021-22 Estimated	2022-23 Budget	Change
Salaries	96,062,643	115,472,314	19,409,671
Benefits	30,676,547	39,752,766	9,076,219
Purchased Services	21,056,810	24,956,156	3,899,346
Energy Services	5,281,934	5,268,800	(13,134)
Materials & Supplies	5,470,944	4,771,132	(699,812)
Capital Outlay	453,068	503,107	50,039
Other Expenses	3,552,655	2,634,718	(917,937)
Total Expenditures	162,554,601	193,358,993	30,804,392
Transfers Out		-	-
<b>Total Expenditures &amp; Transfers Out</b>	162,554,601	193,358,993	30,804,392

**General Fund**  
**Appropriations by Function and Object**  
**FY 2022-23**

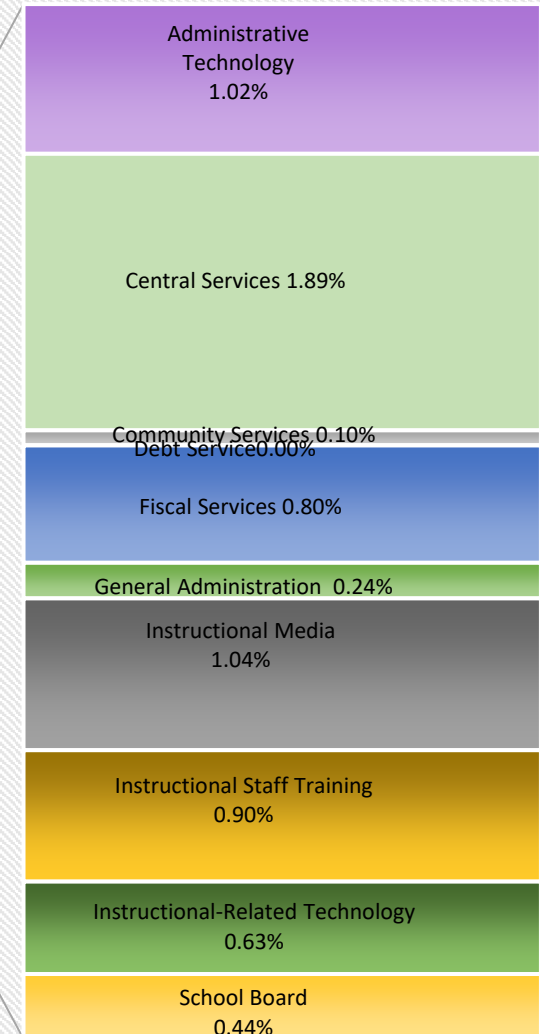
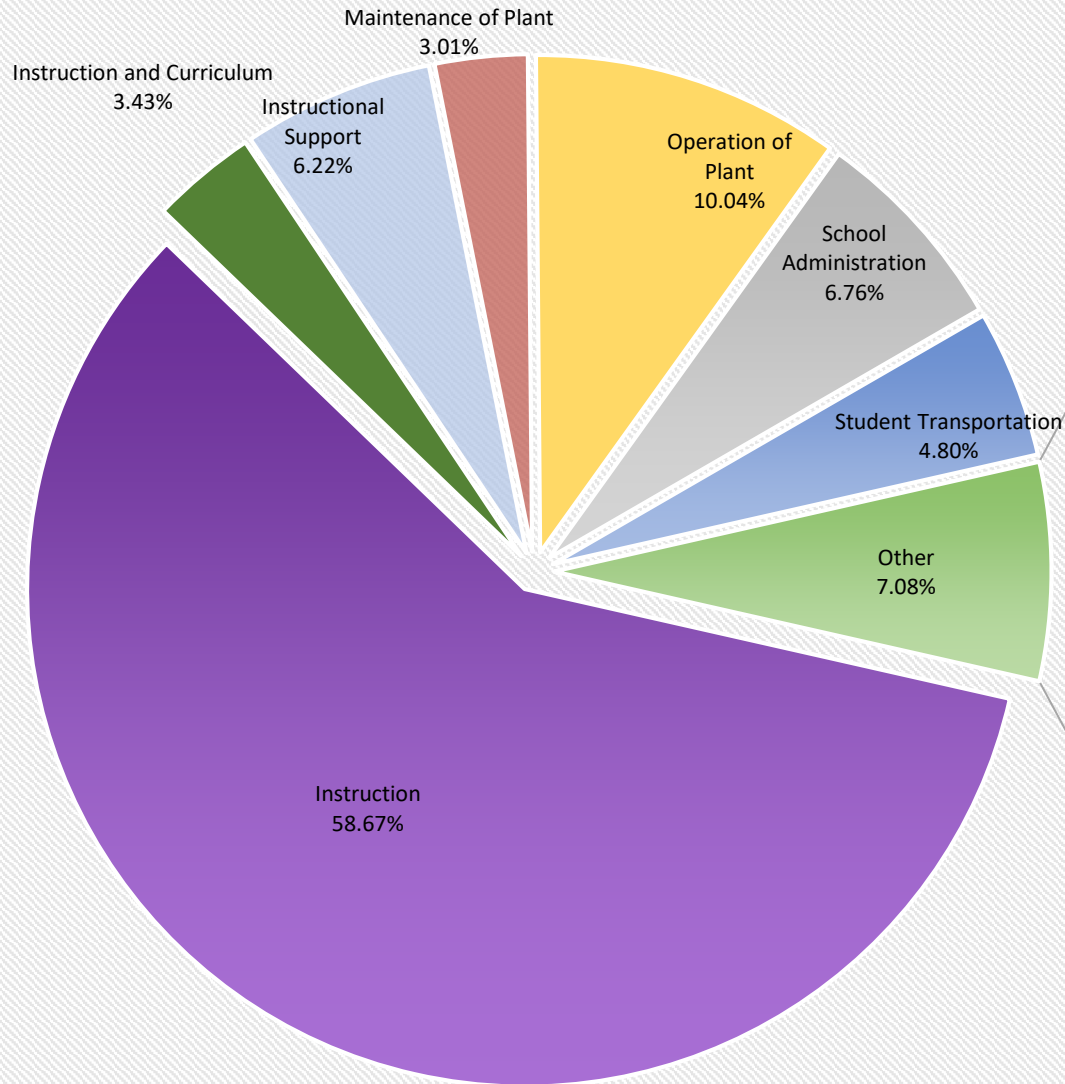
Function Type	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Instruction	70,913,390	23,605,393	13,801,476	4,200	3,178,973	153,833	1,784,350	113,441,615
Instructional Support Services	8,715,330	2,985,706	190,095		59,620	2,200	66,700	12,019,651
Instructional Media Services	1,399,048	452,905	56,475		8,262	90,174	2,685	2,009,549
Instruction & Curriculum	4,914,617	1,591,364	54,400	300	13,810		51,300	6,625,791
Instructional Staff Training	1,061,944	266,398	338,630		57,000	400	14,800	1,739,172
Instructional-Related Technology	177,643	38,689	823,600		400	182,600	400	1,223,332
School Board	272,817	226,610	339,000		500		20,000	858,927
General Administration	302,802	120,364	28,650		1,500		18,000	471,316
School Administration	9,681,219	3,115,596	48,273		34,350	1900	191,364	13,072,702
Fiscal Services	1,130,064	360,627	55,925		5,800		625	1,553,041
Central Services	2,350,966	907,581	269,876	11,200	75,335	1000	44,944	3,660,902
Student Transportation	5,085,379	2,243,603	380,295	866,000	451,000	3000	243,250	9,272,527
Operation of Plant	5,010,454	2,251,105	7,230,261	4,350,100	415,182		150,000	19,407,102
Maintenance of Plant	3,212,249	1,195,921	827,700	37,000	454,400	52,500	41,800	5,821,570
Administrative Technology	1,089,289	347,089	511,500		15,000	15,500	3,500	1,981,878
Community Services	155,103	43,815					1,000	199,918
Debt Service								
Total Expenditures	115,472,314	39,752,766	24,956,156	5,268,800	4,771,132	503,107	2,634,718	193,358,993
Transfers Out								
<b>Total Expenditures &amp; Transfers Out</b>	<b>115,472,314</b>	<b>39,752,766</b>	<b>24,956,156</b>	<b>5,268,800</b>	<b>4,771,132</b>	<b>503,107</b>	<b>2,634,718</b>	<b>193,358,993</b>

**Charlotte County Public Schools  
Percent of General Fund Expenditures by Object  
for FY 2022-23**



# Charlotte County Public Schools

## Percent of General Fund Expenditures by Function for FY 2022-23



**Charlotte County Public Schools**  
**General Fund Appropriations**  
**Summary by Location Type**

<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
Elementary Schools	44,331,129	54,079,680	9,748,551
Middle Schools	19,756,166	23,686,489	3,930,323
High Schools	29,366,801	34,941,011	5,574,210
Center Schools	12,729,426	15,889,195	3,159,769
Charter Schools	8,274,123	10,460,000	2,185,877
Departments	30,940,659	37,418,903	6,478,244
Special Allocations	17,156,297	16,883,715	(272,582)
General Fund Totals	162,554,601	193,358,993	30,804,392

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

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0021	Sallie Jones Elementary	4,533,431	5,175,506	642,075
0041	Peace River Elementary	4,276,200	5,301,303	1,025,103
0081	East Elementary	4,350,096	5,282,033	931,937
0111	Neil Armstrong Elementary	4,966,707	6,183,839	1,217,132
0141	Meadow Park Elementary	4,576,245	5,719,760	1,143,515
0191	Vineland Elementary	4,236,603	5,003,131	766,528
0201	Liberty Elementary	4,141,562	4,810,786	669,224
0231	Myakka River Elementary	3,840,760	4,736,005	895,245
0251	Deep Creek Elementary	5,146,843	6,196,525	1,049,682
0301	Kingsway Elementary	4,262,682	5,670,792	1,408,110
	Elementary School Totals	44,331,129	54,079,680	9,748,551

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

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0121	Punta Gorda Middle School	6,509,672	7,784,082	1,274,410
0131	Port Charlotte Middle School	4,653,594	5,599,013	945,419
0181	L.A. Ainger Middle School	4,462,531	5,488,824	1,026,293
0211	Murdock Middle School	4,130,369	4,814,570	684,201
	Middle School Totals	19,756,166	23,686,489	3,930,323

**Charlotte County Public Schools**  
**General Fund**  
**High Schools**

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0031	Charlotte High School	11,136,131	13,557,218	2,421,087
0051	Lemon Bay High School	7,858,810	9,373,441	1,514,631
0151	Port Charlotte High School	10,371,860	12,010,352	1,638,492
	High School Totals	29,366,801	34,941,011	5,574,210

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

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0042	Charlotte Harbor Center	3,510,023	4,656,234	1,146,211
0062	Baker Center	840,319	1,067,714	227,395
0161	Charlotte Technical Center	4,912,008	6,170,639	1,258,631
0171	The Academy	2,363,879	2,712,223	348,344
7004	Charlotte Virtual School	1,103,197	1,282,385	179,188
	Center School Totals	<u>12,729,426</u>	<u>15,889,195</u>	<u>3,159,769</u>

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

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0502	Florida Southwestern Collegiate High School	2,989,055	3,310,000	320,945
0503	Babcock Neighborhood School	4,732,086	7,150,000	2,417,914
0504	Babcock High School	552,982	-	(552,982)
	Charter School Totals	8,274,123	10,460,000	2,185,877

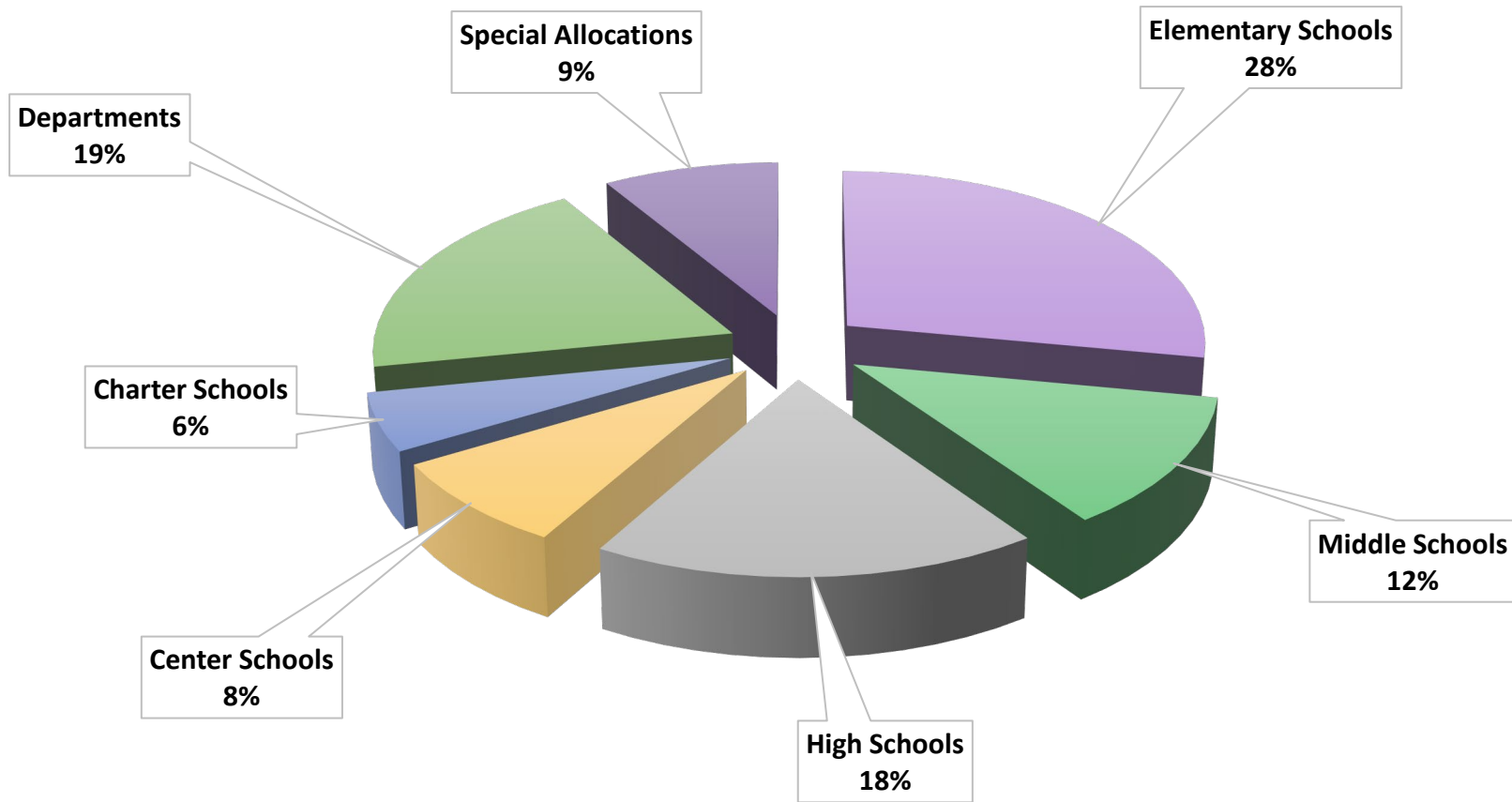
**Charlotte County Public Schools**  
**General Fund Appropriations**  
**Departments**

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
0032	Community Services & Communications	205,525	281,488	75,963
9000	Board of Education	690,896	819,563	128,667
9010	Supt. Office	524,641	547,902	23,261
9011	Human Resources	1,294,919	1,566,883	271,964
9014	Murdock Office	39,286	20,700	(18,586)
9021	Finance/Budget	1,173,816	1,475,307	301,491
9022	Purchasing	739,033	767,683	28,650
9023	Print Shop	260,263	521,892	261,629
9024	Management Information Services	1,255,550	1,380,558	125,008
9025	Facilities	140,680	183,879	43,199
9026	Punta Gorda Office	190,393	199,721	9,328
9031	Elementary Instruction	246,412	266,852	20,440
9032	Instruction	704,945	791,891	86,946
9033	ESE Dept	5,432,068	6,908,426	1,476,358
9035	Student Services	3,824,543	4,147,667	323,124
9036	Instructional Support	211,047	399,564	188,517
9037	Media Support Services	62,917	62,410	(507)
9038	Staff Development	487,308	444,205	(43,103)
9039	Instructional Related Technology	2,124,034	2,771,091	647,057
9042	Transportation	7,238,786	8,795,596	1,556,810
9043	Sites & Grounds	656,014	850,913	194,899
9044	Maintenance	3,237,002	3,994,266	757,264
9045	Custodial Services	200,581	220,446	19,865
	Departmental Totals	30,940,659	37,418,903	6,478,244

**Charlotte County Public Schools**  
**General Fund Appropriations**  
**Special Allocation Projects**

<b>No.</b>	<b>Location</b>	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
107	State Library Media	6,960	79,174	72,214
111	Security Detail at Events	73,019	84,000	10,981
119	Aviation Program	624,614	617,668	(6,946)
120	Credit Recovery	103,398	147,600	44,202
121	Pre-K Early Intervention	704,820	959,630	254,810
126	State Digital Classrooms	-	103,833	103,833
129	CASE Program	38,956	55,000	16,044
141	District Leadership Development	72,566	120,500	47,934
142	CAPE Program	617,239	719,800	102,561
146	Florida Lead Teacher Program	306,500	300,000	(6,500)
163	TANS/Insurance/Unemployment	2,146,084	2,509,200	363,116
165	School Resource Officers	1,875,560	1,995,000	119,440
177	Software Maintenance Contracts	1,609,474	1,768,000	158,526
178	CLEF Matching Grant	134,160	84,386	(49,774)
195	O.P.S.	375,801	445,100	69,299
201	Long Term Substitutes	1,201,535	-	(1,201,535)
202	Textbooks-Elementary	1,215,555	375,000	(840,555)
203	Textbooks-Middle Schools	454,444	375,000	(79,444)
207	Textbooks-High School	748,737	550,486	(198,251)
208	Teacher Subs-Sick & Personal	1,302,439	1,500,000	197,561
213	Terminal Leave	2,215,548	2,220,000	4,452
225	FDLRS	98,288	102,514	4,226
228	Sick Leave Bank	58,445	75,000	16,555
230	Drivers Education	50,588	50,000	(588)
250	State School Recognition Prog	-	-	-
253	Hospital/Homebound Instruction	697,020	750,000	52,980
	Other Allocations	424,547	896,824	472,277
	Special Allocation Totals	17,156,297	16,883,715	(272,582)

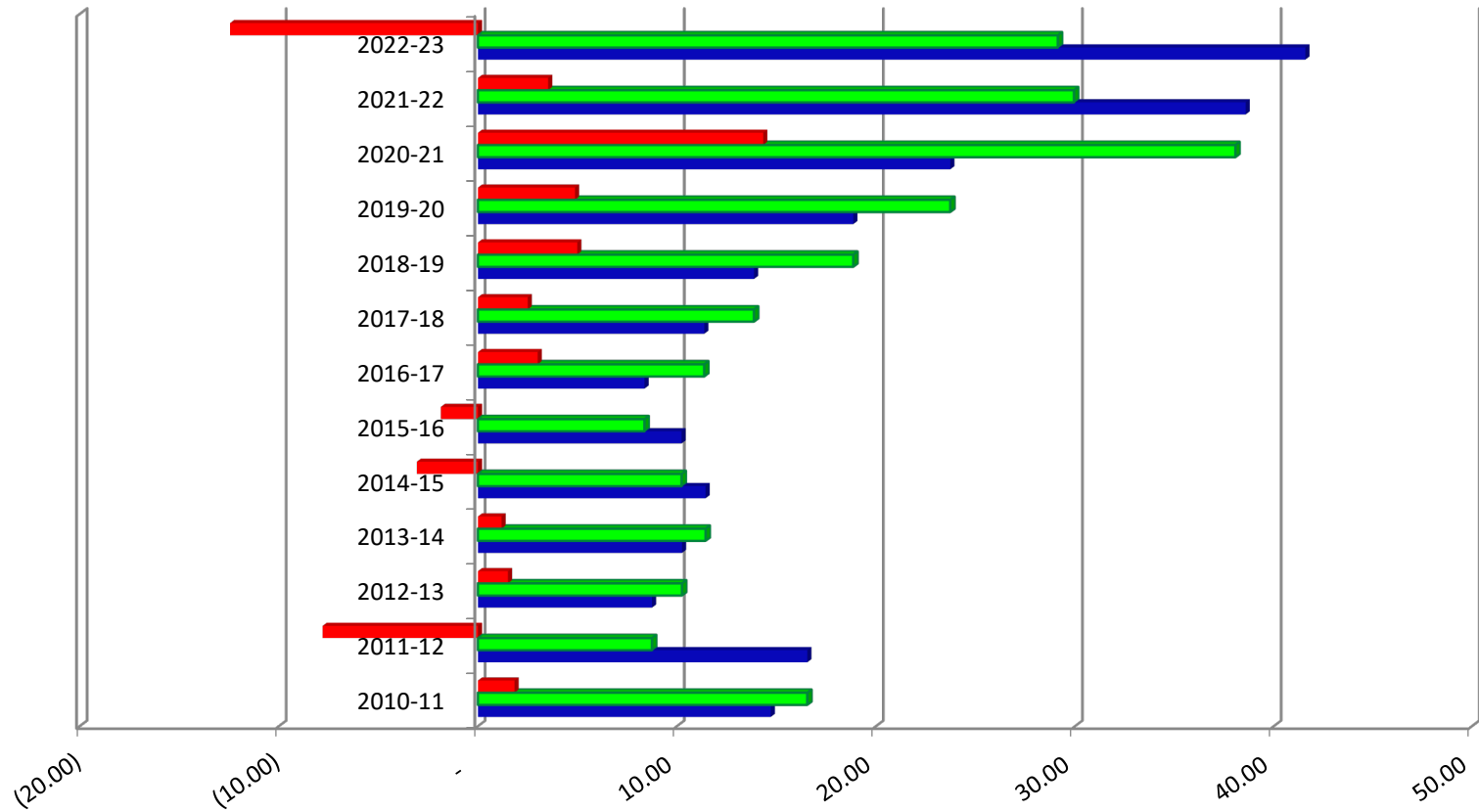
**Charlotte County Public Schools  
Percent of General Fund Expenditures by Location Type  
FY 2022-23**



**General Fund  
Fund Balance**

	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>	<b>Change</b>
<b>Beginning Fund Balance</b>	38,062,261	41,588,812	3,526,551
Revenues & Transfers In			
Total Revenues	160,131,152	174,145,949	14,014,797
Transfers In	5,950,000	6,760,000	810,000
Total Revenues & Transfers In	166,081,152	180,905,949	14,824,797
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	162,554,601	193,358,993	30,804,392
Transfers Out	-	-	-
Total Expenditures & Transfers Out	162,554,601	193,358,993	30,804,392
Net Increase(Decrease) in Fund Balance	3,526,551	(12,453,044)	(15,979,595)
<b>Total Ending Fund Balance</b>	41,588,812	29,135,768	(12,453,044)
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			-
Restricted for Teacher Salary Allocation		-	-
Assigned for Referendum Reserve	6,000,000	8,000,000	2,000,000
Assigned for Funding Adjustments		1,000,000	1,000,000
Assigned for Enrollment Shortfall		2,000,000	2,000,000
<b>Unassigned Ending Fund Balance</b>	32,338,812	17,885,768	(14,453,044)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	19.5%	9.9%	

## Charlotte County Public Schools General Fund Balance (in millions)



	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Change in Fund Balance	1.84	(7.80)	1.51	1.19	(3.07)	(1.86)	3.00	2.50	4.99	4.87	14.33	3.53	(12.45)
Ending Fund Balance	16.55	8.75	10.25	11.44	10.23	8.37	11.37	13.87	18.86	23.73	38.06	29.95	29.14
Beginning Fund Balance	14.71	16.55	8.75	10.25	11.44	10.23	8.37	11.37	13.87	18.86	23.73	38.58	41.59

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

**General Fund  
Operating Millage Referendum**

	<b>2021-22 Estimated</b>	<b>2022-23 Budget</b>
<b>Beginning Referendum Balance</b>	6,198,699	7,359,631
Revenues		
Operating Millage Tax Revenues	21,521,485	27,321,708
Total Revenues	21,521,485	27,321,708
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	195,082	251,750
Athletics	319,414	195,000
Paraprofessionals	387,795	534,148
Security	496,728	899,538
Workforce	201,316	217,936
ESE Liasons & Behavioral Specialist	690,063	864,671
Social Workers & Psychologists	510,282	692,646
Professional Development	159,609	80,000
Academic Coaches	459,735	497,277
Division of Learning Initiatives	132,036	145,000
Total Quality Initiatives	3,552,060	4,377,966
Charter School Payments	1,118,493	1,350,000
Competitive Salary & Benefits (a)	15,690,000	19,800,000
Referendum Expenditures	20,360,553	25,527,966
Net Increase(Decrease) in Referendum Balance	1,160,932	1,793,742
<b>Ending Referendum Balance</b>	7,359,631	9,153,373
<b>Minimum Required Reserve</b>	6,000,000	8,000,000
<b>Unassigned Referendum Reserve</b>	1,359,631	1,153,373

(a) includes cost increases associated with longer school day

**Charlotte County Public Schools**  
**General Fund Staff**

Code		<b>2021-22</b>	<b>2022-23</b>	
No.	<b>Function</b>	<b>Budgeted</b>	<b>Budgeted</b>	
		<b>Positions</b>	<b>Positions</b>	<b>Difference</b>
5000	Instruction	1,168.96	1,190.04	21.08
6100	Instructional Support	132.80	145.80	13.00
6200	Instructional Media	21.00	20.00	(1.00)
6300	Instruction and Curriculum	51.37	67.52	16.15
6400	Instructional Staff Training	6.00	7.00	1.00
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	144.80	144.80	-
7500	Fiscal Services	12.00	15.00	3.00
7700	Central Services	32.60	34.60	2.00
7800	Student Transportation	149.50	149.50	-
7900	Operation of Plant	144.70	126.70	(18.00)
8100	Maintenance of Plant	51.00	52.00	1.00
8200	Administrative Technology	14.00	14.00	-
9100	Community Services	2.50	2.00	(0.50)
<b>Total General Fund Positions</b>		<b>1,941.23</b>	<b>1,978.96</b>	<b>37.73</b>

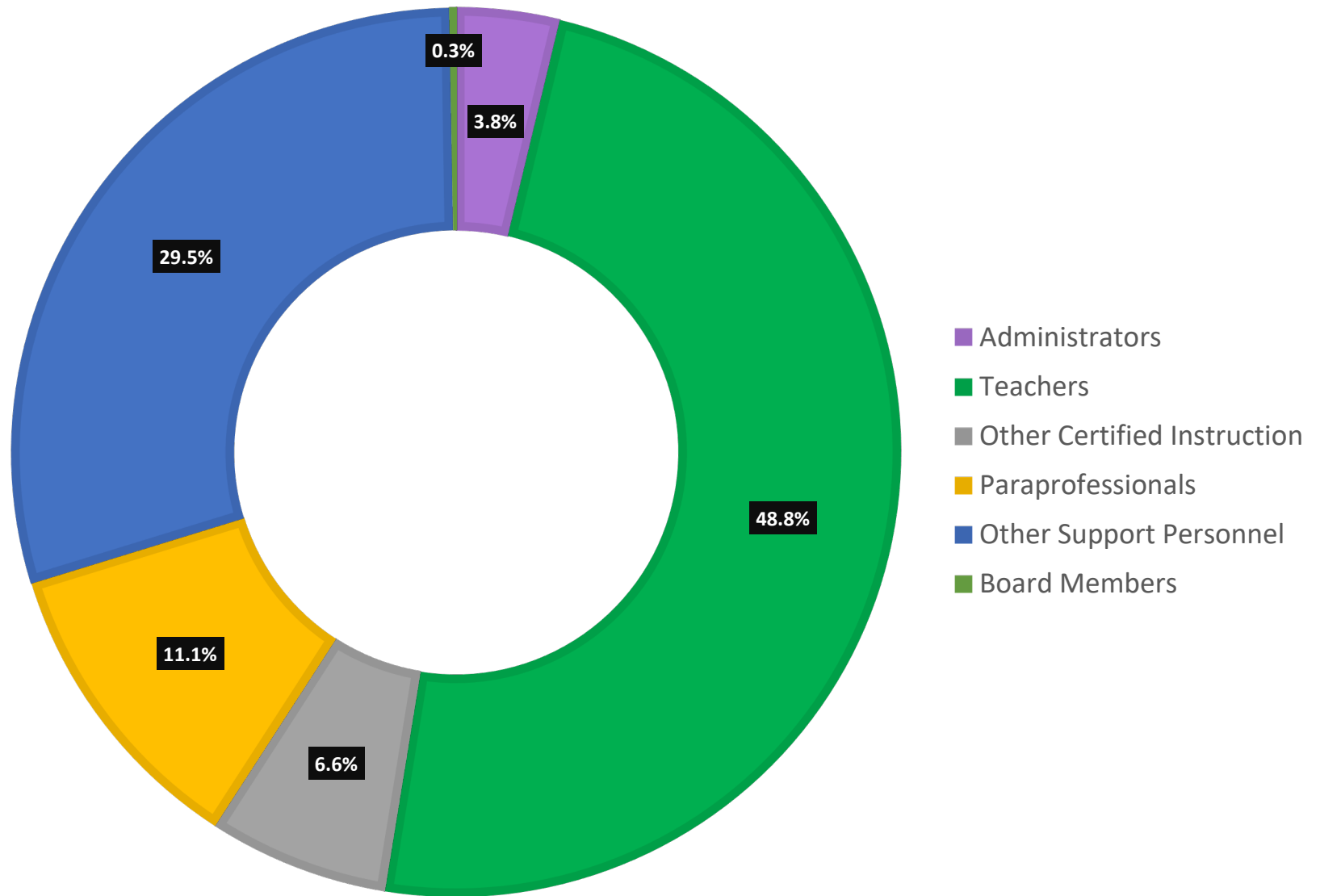
Code		<b>2021-22</b>	<b>2022-23</b>	
No.	<b>Object</b>	<b>Budgeted</b>	<b>Budgeted</b>	
		<b>Positions</b>	<b>Positions</b>	<b>Difference</b>
111	Administrators	74.38	74.38	-
121	Teachers	943.00	966.00	23.00
131	Other Certified Instruction	107.17	129.82	22.65
151	Paraprofessionals	221.96	220.04	(1.92)
161	Other Support Personnel	589.72	583.72	(6.00)
171	Board Members	5.00	5.00	-
<b>Total General Fund Positions</b>		<b>1,941.23</b>	<b>1,978.96</b>	<b>37.73</b>

**Charlotte County Public Schools  
2022-2023 General Fund Staff**

Page 5-42

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2022-23 Budgeted Positions	2021-22 Budgeted Positions	Change
5000	Instruction		966.00		220.04	4.00		1190.04	1,168.96	21.08
6100	Instructional Support	5.00		55.00		85.80		145.80	132.80	13.00
6200	Instructional Media			18.00		2.00		20.00	21.00	(1.00)
6300	Instruction and Curriculum	4.15		51.82		11.55		67.52	51.37	16.15
6400	Instructional Staff Training	1.00		5.00		1.00		7.00	6.00	1.00
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	53.48				91.32		144.80	144.80	-
7500	Fiscal Services	2.00				13.00		15.00	12.00	3.00
7700	Central Services	3.25				31.35		34.60	32.60	2.00
7800	Student Transportation	1.25				148.25		149.50	149.50	-
7900	Operation of Plant					126.70		126.70	144.70	(18.00)
8100	Maintenance of Plant	1.25				50.75		52.00	51.00	1.00
8200	Administrative Technology	1.00				13.00		14.00	14.00	-
9100	Community Services					2.00		2.00	2.50	(0.50)
<b>Total General Fund Positions</b>		<b>74.38</b>	<b>966.00</b>	<b>129.82</b>	<b>220.04</b>	<b>583.72</b>	<b>5.00</b>	<b>1978.96</b>	<b>1941.23</b>	<b>37.73</b>

CHARLOTTE COUNTY PUBLIC SCHOOLS  
PERCENT OF GENERAL FUND STAFF BY TYPE  
FY 2022-23





### Fkmt lev'Ecr kcrdQwrr{ 'Tgxgpwg'Uqwt egu'

**NqecrEcr kcrdKō r tqxgo gpVvcz'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 kcrdQwrr{ '\*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 kcrdQwrr{ '\*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 kcrdQwrr{ '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  
Appropriations by Capital Project**

Description	2020-21 Budgeted Carryover	2021-22 New Allocations	2021-22 Capital Appropriations	2022-23 Budgeted Carryover	2022-23 New Allocations	2022-23 Capital Appropriations
<b>Transfers Out to Other Funds</b>						
General Fund						
Property Insurance Premiums		1,400,000	1,400,000		1,950,000	1,950,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Charter School Capital		450,000	450,000		510,000	510,000
Maintenance Department		4,050,000	4,050,000		4,250,000	4,250,000
Debt Service Funds						
QSCB Bond Payments		3,975,000	3,975,000		3,975,000	3,975,000
QZAB Bond Payments		242,709	242,709		242,709	242,709
<b>Total Transfers Out</b>	-	10,167,709	10,167,709	-	10,977,709	10,977,709
<b>Furniture &amp; Equipment Projects</b>						
316 Buses		1,272,162	1,272,162	1,272,162	1,901,816	3,173,978
364 School Radios/AED's		48,691	48,691	67,000	78,432	145,432
368 Vocational Equipment		297,708	297,708		249,488	249,488
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	625,000	825,000	174,608	718,750	893,358
375 Secondary Instructional Equipment		83,000	83,000		183,000	183,000
380 District-Wide Furniture & Equipment	-	500,000	500,000		575,000	575,000
386 Copiers		150,000	150,000		172,500	172,500
390 ESE Instructional Equipment		4,000	4,000		4,000	4,000
700 District Technology Plan	6,450,000	3,920,000	10,370,000	7,500,000	3,900,000	11,400,000
<b>Total Furniture &amp; Equipment Projects</b>	6,650,000	6,970,561	13,620,561	9,013,770	7,852,986	16,866,756
<b>Facility Maintenance &amp; Repair Projects</b>						
314 Land Purchases		99,000	99,000	99,000	99,000	198,000
319 Relocatable Facility Costs		128,000	128,000		125,000	125,000
322 Telephone Equipment	1,484,000	-	1,484,000	137,100	-	137,100
332 Fire Alarms	887,000	1,000,000	1,887,000	540,000	1,800,000	2,340,000
334 HVAC	3,430,000	2,000,000	5,430,000	5,000,000	2,000,000	7,000,000
335 Interior & Exterior Painting	788,000	500,000	1,288,000	120,000	100,000	220,000
336 Roof Repair & Replacement	1,154,000	1,500,000	2,654,000	1,013,678	1,500,000	2,513,678
337 Security Projects	3,042,000	2,000,000	5,042,000	1,000,000	2,500,000	3,500,000
366 ADA Corrections	25,000	-	25,000	20,000	-	20,000
374 Floor Covering Replacement	1,530,000	1,000,000	2,530,000	980,000	1,000,000	1,980,000
376 Athletic Facility Improvements	2,960,000	-	2,960,000	2,090,000	500,000	2,590,000
379 Custodial Equipment	128,000	200,000	328,000	125,000	200,000	325,000
383 Small Remodeling and Renovation Projects	5,238,000	3,473,000	8,711,000	5,100,000	3,875,000	8,975,000
384 AV Equipment & Installation	1,219,000	2,000,000	3,219,000	2,700,000	2,000,000	4,700,000
385 Paving	657,000	400,000	1,057,000	900,000	100,000	1,000,000
387 Playground Maintenance & Repair	1,277,000	325,000	1,602,000	1,500,000	100,000	1,600,000
396 Facilities Department		475,000	475,000		500,000	500,000
<b>Total Facility Maintenance &amp; Repair Projects</b>	23,819,000	15,100,000	38,919,000	21,324,778	16,399,000	37,723,778
<b>New Construction Projects</b>						
<b>Total Construction Projects</b>	-	-	-	-	-	-
<b>Sales Tax Projects</b>						
325 Security Enhancements	5,000,000		5,000,000			-
<b>Total Sales Tax Projects</b>	5,000,000	-	5,000,000	-	-	-
<b>Total Appropriations</b>	35,469,000	32,238,270	67,707,270	30,338,548	35,229,695	65,568,243

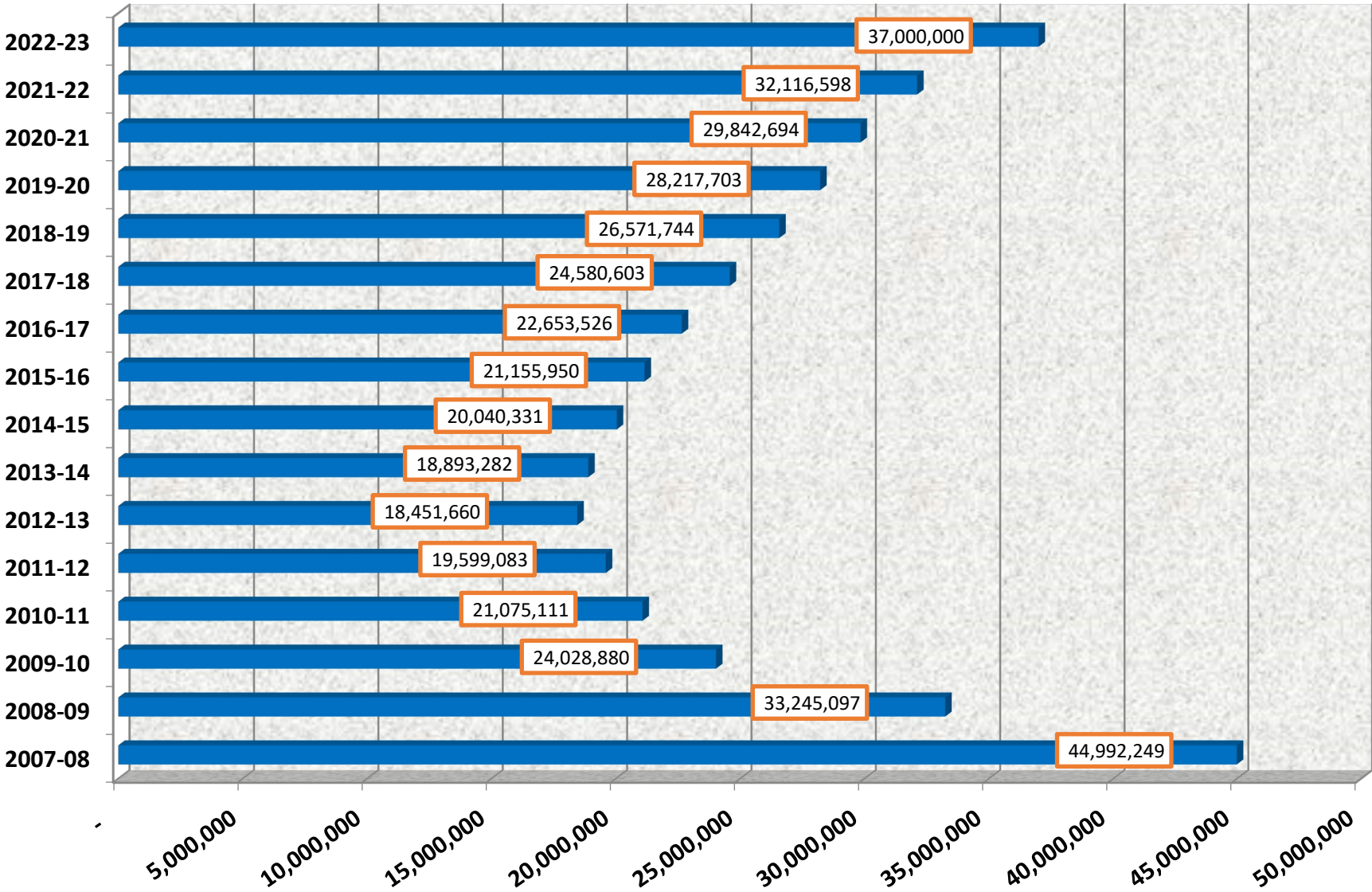
# Charlotte County Public Schools

## Capital Projects by Fund

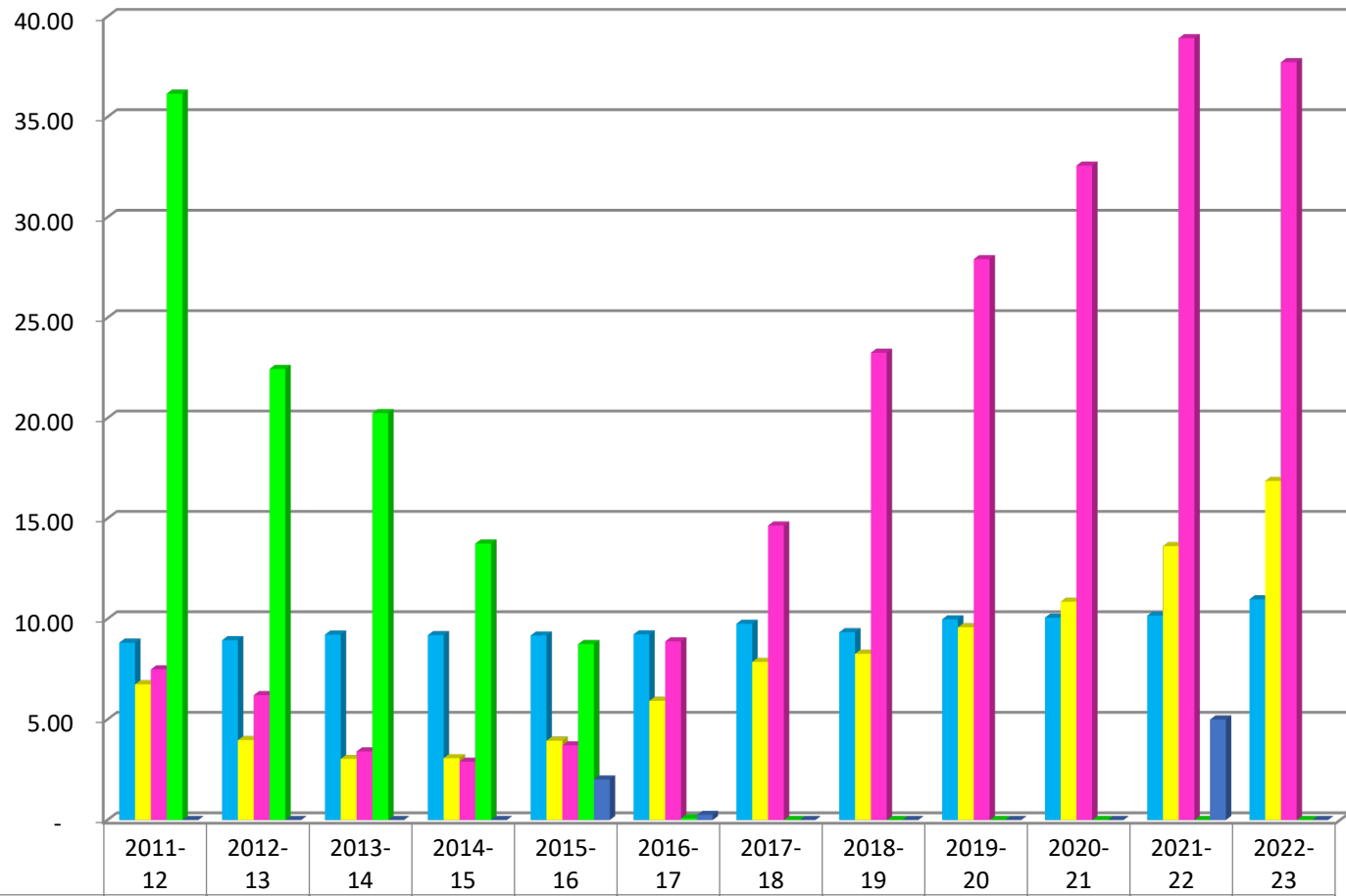
	2022-23 Local Capital Improvement Tax Fund	2022-23 Capital Outlay and Debt Service Fund	2022-23 Public Education Capital Outlay Fund	2022-23 Other Capital Outlay Fund	2022-23 Summary of Capital Projects Fund Fund
<b>Estimated Revenue</b>					
<b>State</b>					
Capital Outlay & Debt Service	-	650,000			650,000
Charter School Capital	510,000				510,000
Public Education Capital Outlay					-
Fuel Tax	-	-		50,000	50,000
Total State Sources	510,000	650,000	-	50,000	1,210,000
<b>Local</b>					
Local Ad Valorem Tax Levies	40,982,563	-	-	-	40,982,563
Interest on Investments	100,000	-	-	-	100,000
Total Local Sources	41,082,563	-	-	-	41,082,563
<b>Transfers</b>					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
<b>Beginning Balance</b>					
	52,635,026	2,831,343	-	290,232	55,756,601
Total	94,227,589	3,481,343	-	340,232	98,049,164
<b>Appropriations</b>					
Lease of Relocatable Facilities	125,000				125,000
Library Books					-
Building and Fixed Building Equipment	500,000				500,000
Furniture and Equipment	13,124,420				13,124,420
Motor Vehicles/Buses	4,067,336				4,067,336
Land	198,000				198,000
Land Improvements	1,000,000				1,000,000
Remodeling	35,575,778				35,575,778
Computer Software	-				-
Total Appropriations	54,590,534	-	-	-	54,590,534
<b>Transfers Out</b>					
To Debt Service	4,217,709				4,217,709
To General Fund for:					
Maintenance	4,250,000		-		4,250,000
Equipment	50,000				50,000
Charter Schools	510,000				510,000
Property Insurance Premiums	1,950,000				1,950,000
Total Transfers	10,977,709	-	-	-	10,977,709
Total Appropriations & Transfers	65,568,243	-	-	-	65,568,243
<b>Ending Fund Balance</b>					
Restricted to Capital Projects	28,659,346	3,481,343	-	340,232	32,480,921
Total Ending Fund Balance	28,659,346	3,481,343	-	340,232	32,480,921
Total	94,227,589	3,481,343	-	340,232	98,049,164

# Charlotte County Public Schools Capital Improvement Tax Levies

Page 6-47



## Charlotte County Public Schools Capital Projects (in millions)



Transfers	8.82	8.94	9.22	9.20	9.18	9.23	9.76	9.34	9.98	10.07	10.17	10.98
Furniture & Equipment Projects	6.75	3.97	3.04	3.08	3.94	5.93	7.86	8.27	9.58	10.86	13.62	16.87
Facility Maintenance & Repair Projects	7.49	6.21	3.41	2.90	3.71	8.89	14.65	23.25	27.91	32.57	38.92	37.72
Construction Projects	36.16	22.45	20.25	13.75	8.75	0.08	-	-	-	-	-	-
Sales Tax Projects	-	-	-	-	2.01	0.25	-	-	-	-	5.00	-



## Ur geknT gxgpgw'Hwpf "

**Ur geknT gxgpgw'Hwpf u'd'Hgf gt cdl t cpw** 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 2023 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2023 awards will be approximately the same as Fiscal Year 2022 less any impacts from sequestration, if actually occurs. The budget amendment process for these grants reflects the fact that the critical decision on budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency authorizes the award, the authorization of the budget is considered to have been approved.

The district has created multiple Special Revenue Funds to account for federal economic stimulus grant programs administered through the Florida Department of Education (FDOE) in accordance with their mandated requirements. Such funds will be discontinued the year following the final disbursement report being submitted to FDOE. This budget includes the following funds to account for federal stimulus grants:

1. CARES Act Elementary and Secondary School Emergency Relief (ESSER I)
2. Other CARES Act Relief (Including GEER)
3. CRRSA Act ESSER (ESSER II)
4. ARP Act ESSER (ESSER III)

**Vj g't wtr qug'qhl'vj g'Ur geknT gxgpgw'Hwpf 'Uej qqriHqqf '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 GRANT SUMMARY  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	2,719,994	1,158,078	(1,561,916)
Federal through State:			
Vocational Education Acts	161,657	543,786	382,129
Individuals with Disabilities Act	4,514,417	4,891,969	377,552
ESEA, Title I	3,888,553	4,228,534	339,981
ESEA, Title II	634,350	739,733	105,383
ESEA, Title III	62,932	88,296	25,364
ESEA, Title IX	44,813	72,050	27,237
Student Support Title IV	239,039	288,301	49,262
Adult Literacy and Civics	20,929	64,369	43,440
Adult General Education	192,292	40,848	(151,444)
CARES Act Grants	639,278	209,165	(430,113)
CRRSA Act Grants	5,179,908	3,001,972	(2,177,936)
GEER Grants	89,476	260,457	170,981
American Rescue Plan Grants	2,400,476	27,960,285	25,559,809
Charter Planning Grants	398,949	-	(398,949)
subtotal	21,187,063	43,547,843	22,360,780
Transfer from Other General Fund	-	-	-
Total	21,187,063	43,547,843	22,360,780

APPROPRIATION BY FUNCTION

5000 Instructional Services	13,145,185	30,410,560	17,265,375
6100 Pupil Personnel Services	1,686,721	2,579,162	892,441
6200 Instructional Media Services	12,819	-	(12,819)
6300 Instructional Curriculum Dev.	1,891,485	331,021	(1,560,464)
6400 Instructional Staff Training	2,710,332	3,408,730	698,398
6500 Instructional Related Technology	30,204	-	(30,204)
7100 Board	5,000	1,078,575	1,073,575
7200 General Administration	619,411	1,965,419	1,346,008
7300 School Administration	423,550	276,796	(146,754)
7400 Facilities Acquisition and Construction	15,293	120,315	105,022
7500 Fiscal Services	51,046	-	(51,046)
7600 Food Service	51,266	99,063	47,797
7700 Central Services	45,198		(45,198)
7800 Pupil Transportation Services	159,614	138,043	(21,571)
7900 Operation of Plant	296,683	2,847,418	2,550,735
8100 Maintenance of Plant	19,062	221,376	202,314
8200 Administrative Technology Services	13,750		(13,750)
9100 Community Services	10,444	71,365	60,921
Total	21,187,063	43,547,843	22,360,780

APPROPRIATION BY OBJECT

100 Salaries	9,510,142	19,788,343	10,278,201
200 Benefits	4,450,206	5,196,857	746,651
300 Purchased Services	1,710,316	2,261,198	550,882
400 Energy Services	1,797	-	(1,797)
500 Materials and Supplies	1,498,460	5,058,760	3,560,300
600 Capital Outlay	2,862,783	8,491,994	5,629,211
700 Other Expenses	1,153,359	2,750,691	1,597,332
Total	21,187,063	43,547,843	22,360,780

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

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	2,719,994	817,662	(1,902,332)
Federal through State:			
Vocational Education Acts	161,657	543,786	382,129
Individuals with Disabilities Act	4,514,417	4,891,969	377,552
ESEA, Title I	3,888,553	4,228,534	339,981
ESEA, Title II	634,350	739,733	105,383
ESEA, Title III	62,932	88,296	25,364
ESEA, Title IX	44,813	72,050	27,237
Student Support Title IV	239,039	288,301	49,262
Adult Literacy and Civics	20,929	64,369	43,440
Adult General Education	192,292	40,848	(151,444)
Charter Planning Grants	398,949	-	(398,949)
Other Federal Grants	-	-	-
subtotal	12,877,925	11,775,548	(1,102,377)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	12,877,925	11,775,548	(1,102,377)

APPROPRIATION BY FUNCTION

5000 Instructional Services	7,346,773	7,773,985	427,212
6100 Pupil Personnel Services	832,154	644,270	(187,884)
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	1,726,350	302,858	(1,423,492)
6400 Instructional Staff Training	2,182,405	2,549,536	367,131
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	445,406	375,939	(69,467)
7300 School Administration	164,386	32,880	(131,506)
7400 Facilities Acquisition and Construction	8,660	7,408	(1,252)
7500 Fiscal Services	-	-	-
7600 Food Service	44,709	-	(44,709)
7700 Central Services	328	-	(328)
7800 Pupil Transportation Services	23,323	11,071	(12,252)
7900 Operation of Plant	96,576	34,713	(61,863)
8100 Maintenance of Plant	6,855	42,888	36,033
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	12,877,925	11,775,548	(1,102,377)

APPROPRIATION BY OBJECT

100 Salaries	7,182,371	7,212,896	30,525
200 Benefits	2,588,527	2,480,747	(107,780)
300 Purchased Services	767,219	912,945	145,726
400 Energy Services	1,797	-	(1,797)
500 Materials and Supplies	715,458	354,675	(360,783)
600 Capital Outlay	760,607	107,329	(653,278)
700 Other Expenses	861,946	706,956	(154,990)
Total	12,877,925	11,775,548	(1,102,377)

SPECIAL REVENUE FUND - FEDERAL GRANTS ESSER I (CARES)  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal through State:			
CARES Act Grants	639,278	209,165	(430,113)
subtotal	639,278	209,165	(430,113)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	639,278	209,165	(430,113)

APPROPRIATION BY FUNCTION

5000 Instructional Services	465,531	78,874	(386,657)
6100 Pupil Personnel Services	-	-	-
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	19,015	397	(18,618)
6400 Instructional Staff Training	133,898	96,072	(37,826)
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	20,834	7,283	(13,551)
7300 School Administration	-	-	-
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Service	-	-	-
7700 Central Services	-	-	-
7800 Pupil Transportation Services	-	-	-
7900 Operation of Plant	-	26,539.00	26,539.00
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	639,278	209,165	(430,113)

APPROPRIATION BY OBJECT

100 Salaries	71,055	22,005	(49,050)
200 Benefits	16,405	3,957	(12,448)
300 Purchased Services	216,370	12,127	(204,243)
400 Energy Services	-	-	-
500 Materials and Supplies	225,283	132,468	(92,815)
600 Capital Outlay	6,843	1,438	(5,405)
700 Other Expenses	103,322	37,170	(66,152)
Total	639,278	209,165	(430,113)

SPECIAL REVENUE FUND - FEDERAL GRANTS ESSER I (GEER)  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal through State: GEER Grants	89,476	260,457	170,981
subtotal	89,476	260,457	170,981
Local Grants Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	89,476	260,457	170,981

APPROPRIATION BY FUNCTION

5000 Instructional Services	89,476	256,838	167,362
6100 Pupil Personnel Services	-	-	-
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	-	-	-
6400 Instructional Staff Training	-	-	-
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	-	-	-
7300 School Administration	-	-	-
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Service	-	-	-
7700 Central Services	-	-	-
7800 Pupil Transportation Services	-	-	-
7900 Operation of Plant	-	3,619	3,619
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	89,476	260,457	170,981

APPROPRIATION BY OBJECT

100 Salaries	11,919	-	(11,919)
200 Benefits	2,298	-	(2,298)
300 Purchased Services	9,846	3,369	(6,477)
400 Energy Services	-	-	-
500 Materials and Supplies	19,144	41,102	21,958
600 Capital Outlay	46,269	-	(46,269)
700 Other Expenses	-	215,986	215,986
Total	89,476	260,457	170,981

SPECIAL REVENUE FUND - FEDERAL GRANTS ESSER II (CRRSA)  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal through State: CRRSA Act Grants	5,179,908	3,001,972	(2,177,936)
subtotal	5,179,908	3,001,972	(2,177,936)
Local Grants Other			
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	5,179,908	3,001,972	(2,177,936)

APPROPRIATION BY FUNCTION

5000 Instructional Services	3,691,726	1,760,960	(1,930,766)
6100 Pupil Personnel Services	747,645	687,293	(60,352)
6200 Instructional Media Services	1,569	-	(1,569)
6300 Instructional Curriculum Dev.	87,511	8,666	(78,845)
6400 Instructional Staff Training	328,903	172,868	(156,035)
6500 Instructional Related Technology	28,954	-	(28,954)
7100 Board	-	-	-
7200 General Administration	98,139	175,666	77,527
7300 School Administration	169,164	95,299	(73,865)
7400 Facilities Acquisition and Construction	3,820	51,817	47,997
7500 Fiscal Services	1,337	-	(1,337)
7600 Food Service	-	-	-
7700 Central Services	-	-	-
7800 Pupil Transportation Services	-	8,158	8,158
7900 Operation of Plant	21,140	41,245	20,105
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	5,179,908	3,001,972	(2,177,936)

APPROPRIATION BY OBJECT

100 Salaries	2,142,139	941,856	(1,200,283)
200 Benefits	647,806	293,580	(354,226)
300 Purchased Services	546,343	506,886	(39,457)
400 Energy Services	-	-	-
500 Materials and Supplies	286,092	322,420	36,328
600 Capital Outlay	1,421,969	639,631	(782,338)
700 Other Expenses	135,559	297,599	162,040
Total	5,179,908	3,001,972	(2,177,936)

SPECIAL REVENUE FUND - FEDERAL GRANTS ESSER III (ARP)  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	-	340,416	340,416
Federal through State:			
American Rescue Plan Grants	2,400,476	27,960,285	25,559,809
Charter Planning Grants	-	-	-
Other Federal Grants	-	-	-
subtotal	2,400,476	28,300,701	25,900,225
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	2,400,476	28,300,701	25,900,225

APPROPRIATION BY FUNCTION

5000 Instructional Services	1,551,679	20,539,903	18,988,224
6100 Pupil Personnel Services	106,922	1,247,599	1,140,677
6200 Instructional Media Services	11,250	-	(11,250)
6300 Instructional Curriculum Dev.	58,609	19,100	(39,509)
6400 Instructional Staff Training	65,126	590,254	525,128
6500 Instructional Related Technology	1,250	-	(1,250)
7100 Board	5,000	1,078,575	1,073,575
7200 General Administration	55,032	1,406,531	1,351,499
7300 School Administration	90,000	148,617	58,617
7400 Facilities Acquisition and Construction	2,813	61,090	58,277
7500 Fiscal Services	5,000	-	(5,000)
7600 Food Service	50,938	99,063	48,125
7700 Central Services	21,875	-	(21,875)
7800 Pupil Transportation Services	63,038	118,814	55,776
7900 Operation of Plant	268,688	2,741,302	2,472,614
8100 Maintenance of Plant	19,062	178,488	159,426
8200 Administrative Technology Services	13,750	-	(13,750)
9100 Community Services	10,444	71,365	60,921
Total	2,400,476	28,300,701	25,900,225

APPROPRIATION BY OBJECT

100 Salaries	102,658	11,611,587	11,508,929
200 Benefits	1,195,170	2,418,573	1,223,403
300 Purchased Services	170,538	825,871	655,333
400 Energy Services	-	-	-
500 Materials and Supplies	252,483	4,208,095	3,955,612
600 Capital Outlay	627,095	7,743,596	7,116,501
700 Other Expenses	52,532	1,492,979	1,440,447
Total	2,400,476	28,300,701	25,900,225

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal through State			
National School Lunch Act	10,504,550	7,725,957	(2,778,593)
Summer Feeding Program	69,002	316,359	247,357
USDA Donated Food	309,496	805,560	496,064
Other Federal	-	-	-
subtotal	10,883,048	8,847,876	(2,035,172)
State			
Breakfast Supplement	53,588	56,826	3,238
Food Service Supplement	68,235	70,062	1,827
Loss Recovery	-	-	-
	121,823	126,888	5,065
Local			
Food Service Sales	571,993	604,663	32,670
Other Miscellaneous Sources	4,931	3,645	(1,286)
Interest on Investments	14,623	5,570	(9,053)
subtotal	591,547	613,878	22,331
Transfer from General Fund	-	-	-
Beginning Fund Balance	3,892,398	5,638,848	1,746,450
Total	15,488,816	15,227,490	(261,326)

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE			
Salaries	3,452,487	4,064,047	611,560
Benefits	1,411,172	2,110,898	699,726
Purchased Services*	148,774	228,855	80,081
Energy Services*	4,909	290,725	285,816
Materials and Supplies	4,490,175	5,007,000	516,825
Capital Outlay	90,745	207,000	116,255
Other Expenses**	251,706	483,650	231,944
sub-total	9,849,968	12,392,175	2,542,207
Outgoing Transfers:			
To General Fund	-	-	-
Ending Fund Balance	5,638,848	2,835,315	(2,803,533)
Total	15,488,816	15,227,490	(261,326)

\*Includes food service portion of utilities

\*\*Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2021-2022 Actual	2022-2023 Budget	CHANGE
Federal through State FEMA	490,995	-	(490,995)
Miscellaneous State FEMA	27,127	-	(27,127)
Local			
Insurance Proceeds	-	-	-
Interest Earned	33,599	34,000	401
Other Income	-	-	-
Transfer from Special Revenue/Headstart	-	-	-
Transfer from Capital Projects Funds	-	-	-
Beginning Fund Balance	10,813,267	11,364,988	551,721
Total	<u>11,364,988</u>	<u>11,398,988</u>	<u>34,000</u>

APPROPRIATION BY FUNCTION

5000 Instructional Services	-	-	-
6100 Pupil Personnel Services	-	-	-
6300 Instructional Curriculum Dev.	-	-	-
7300 School Administration	-	-	-
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Services	-	-	-
7700 Central Services	-	-	-
7800 Pupil Transportation Services	-	-	-
7900 Operation of Plant	-	-	-
8100 Maintenance	-	-	-
Total Appropriations	<u>-</u>	<u>-</u>	<u>-</u>
Transfers Out			
To General Fund	-	-	-
Ending Fund Balance	11,364,988	11,398,988	34,000
Total	<u>11,364,988</u>	<u>11,398,988</u>	<u>34,000</u>

**FgdvUgt xleg'Hwpf "**

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	2021-22 Estimated	2022-23 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,993,082	\$2,980,000	-\$13,082
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	207,809	150,000	-57,809
Total Local Sources	<u>\$207,809</u>	<u>\$150,000</u>	<u>-\$57,809</u>
Transfers			
Transfer from Capital Projects Funds	\$4,153,029	\$4,217,709	\$64,680
Beginning Balance	<u>\$43,197,647</u>	<u>\$47,130,568</u>	<u>\$3,932,921</u>
Total	<u><u>\$50,551,567</u></u>	<u><u>\$54,478,277</u></u>	<u><u>\$3,926,710</u></u>

### 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	<u>\$3,421,000</u>	<u>\$3,421,000</u>	<u>\$0</u>
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	<u>\$47,130,568</u>	<u>\$51,057,277</u>	<u>\$3,926,709</u>
Total	<u><u>\$50,551,568</u></u>	<u><u>\$54,478,277</u></u>	<u><u>\$3,926,709</u></u>

## DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

### QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2021-22 Estimated	2022-23 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,993,083	\$2,980,000	-\$13,083
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	\$2,993,083	\$2,980,000	-\$13,083
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	90,652	100,000	9,348
Total Local Sources	\$90,652	\$100,000	\$9,348
Transfers			
Transfer From Capital Funds	\$3,910,320	\$3,975,000	\$64,680
Beginning Balance	\$38,834,845	\$42,407,900	\$3,573,055
Total	\$45,828,900	\$49,462,900	\$3,634,000

### 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	\$42,407,900	\$46,041,900	\$3,634,000
Total	\$45,828,900	\$49,462,900	\$3,634,000

## DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

### QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2021-22 Estimated	2022-23 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	117,157	50,000	-67,157
Total Local Sources	\$117,157	\$50,000	-\$67,157
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$4,362,802	\$4,722,668	\$359,866
Total	\$4,722,668	\$5,015,377	\$292,709

### APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	0	0	0
Other Fees	0	0	0
Subtotal	\$0	\$0	\$0
Transfers			
Transfer to Capital Funds	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$4,722,668	\$5,015,377	\$292,709
Total	\$4,722,668	\$5,015,377	\$292,709

**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	2021-22 Estimated	2022-23 Budget	Change
Local			
Insurance Premiums/Board	\$13,525,066	\$15,000,000	\$1,474,934
Insurance Premiums/Retiree	540,818	575,000	34,182
Insurance Premiums/Employee	3,131,619	3,225,000	93,381
Other premiums/reimbursements	1,867,716	1,000,000	-867,716
sub-total	\$19,065,219	\$19,800,000	\$734,781
Beginning Fund Balance	\$4,470,008	\$7,788,150	\$3,318,142
Total	\$23,535,227	\$27,588,150	\$4,052,923

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$45,200	\$50,000	\$4,800
Benefits	11,683	12,000	317
Purchased Services	5,286,205	5,100,000	-186,205
Materials and Supplies	0	5,000	5,000
Capital Outlay	0	5,000	5,000
Other Expenses	10,403,989	14,000,000	3,596,011
sub-total	\$15,747,077	\$19,172,000	\$3,424,923
Ending Fund Balance	\$7,788,150	\$8,416,150	\$628,000
Total	\$23,535,227	\$27,588,150	\$4,052,923



*Cj Yfj /Yk 'cZ'GWcc `8 /g/f/Vh: i bX/b/ `*

*5ddYbX/l `5*

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.



*Cj Yfj /Yk 'cZ'GWcc `8 ]ghf]Wk: i bX]b[ '*

*5ddYbX]l '5*

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.



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

**C'Hwpf** '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.



## *5Wēi bĥb[ #6i X[ YĥfmGngĥYa '7cbĥbi YX' 5ddYbXĥl '6*

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.



*5Wēi bĥb[ #6i X[ YĥfmGngĥYa '7cbĥbi YX' 5ddYbXĥl '6*

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.



## *5Wwi bñbñ #6i Xñ YñfmñGñhñYa 7cbññbi YX 5ddYbXññl 6*

**Tgxgpwgu'** 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.)



## *5Wēi bħb[ #6i X[ YlfmGngħYa '7cbħbi YX' 5ddYbXl '6*

**Gzr gpf kw̄t 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.



## *5Wēi bĥb[ #6i X[ YĥfmGngĥYā '7cbĥbi YX' 5ddYbXĥl '6*

### 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.



## *5Wēi bĥb[ #6i X[ YĥfmGngĥYa '7cbĥbi YX' 5ddYbXĥl '6*

### 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.



## *5Wwi bñb[ #6i X[ YñfmGñghYá '7cbñbi YX' 5ddYbXñl '6*

### 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:

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