



Charlotte County Public Schools

2023-2024

Final
Budget



CHARLOTTE COUNTY PUBLIC SCHOOLS

1445 Education Way

Port Charlotte, FL 33948

September 11, 2023

CHARLOTTE COUNTY PUBLIC SCHOOLS

2023-2024 ANNUAL BUDGET

Mr. Mark Vianello
Superintendent of Schools

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

MEMBERS OF SCHOOL BOARD

Mrs. Cara Reynolds, Chairman, District 1 - Term Expires 11/16/26
Mrs. Wendy Atkinson, Vice-Chairman, District 5 - Term Expires 11/18/24

Mrs. Kim Amontree, District 2-Term Expires 11/18/24
Mr. John LeClair, District 4-Term Expires 11/26/26
Mr. Robert Segur, District 3 - Term Expires 11/18/24

Coordinated by:

Mr. Gregory Griner, Chief Financial Officer

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MEMORANDUM FROM OUR SUPERINTENDENT

To: School Board Members

Attached is the proposed budget for school year 2023-2024. There have been many adjustments from the 2023-2024 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 2023-2024 are approximately 25.1 million more than revenues budgeted in 2022-2023
- Charlotte County voters passed a referendum which will yield \$31.8 million in revenue generated by the one millage levy
- Budget includes an Unassigned Ending Fund Balance of \$27.6 which is approximately 13.3% of General Fund revenues and transfers. In addition, designated reserves of \$13.8 million have been established for specific purposes which potentially may occur during 2023-2024
- Allocations are based on being able to meet compliance with the Class Size Amendment
- Budget reflects an estimated increase in student enrollment from 2022-2023 of 765 UFTE
- General Budget includes 45 more positions than were in the 2022-2023 budget
- Millage rates reflect a decrease from 6.554 mills to 6.473 mills
- Capital Improvement Tax millage yields \$6.7 million more than 2022-2023 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 2023-2024 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,



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

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

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

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

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

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

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

Charlotte County Public Schools
Summary of FY 2023-24 Final Budget

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2023	46,400,436	6,356,195	46,451,507	68,860,675	11,031,896	179,100,709
Revenues						
Federal Sources	930,344	52,165,880	2,990,000			56,086,224
State Sources	34,673,860	121,892		1,700,000		36,495,752
Local Sources	163,740,126	896,904	1,859,000	49,699,746	19,160,000	235,355,776
Total Revenues	199,344,330	53,184,676	4,849,000	51,399,746	19,160,000	327,937,752
Transfers In	8,275,000		2,103,000			10,378,000
Total Revenues and Transfers In	207,619,330	53,184,676	6,952,000	51,399,746	19,160,000	338,315,752
Total Sources of Available Funds	254,019,766	59,540,871	53,403,507	120,260,421	30,191,896	517,416,461
Appropriations						
Instructional	123,959,273	20,788,677				144,747,950
Pupil Personnel Services	14,108,855	1,833,886				15,942,741
Instructional Media Services	2,040,265	770				2,041,035
Instructional & Curriculum Development Service	6,490,187	1,403,866				7,894,053
Instructional Staff Training	1,643,663	4,932,594				6,576,257
Instructional Related Technology	2,113,472					2,113,472
Board of Education	953,102					953,102
General Administration	684,667	1,230,353				1,915,020
School Administration	13,260,400	453,987				13,714,387
Facilities Acquisition & Construction	1,125,000	141,548		88,235,006		89,501,554
Fiscal Services	1,468,057					1,468,057
Food Services		12,748,055				12,748,055
Central Services	4,094,666	19,442			16,374,000	20,488,108
Pupil Transportation Services	10,643,082	259,972				10,903,054
Operation of Plant	21,475,798	1,373,432				22,849,230
Maintenance of Plant	6,187,172	8,834,740				15,021,912
Administrative Technology Services	2,160,274					2,160,274
Community Services	165,071	73,989				239,060
Debt Services			3,421,250	2,000		3,423,250
Total Appropriations	212,573,004	54,095,311	3,421,250	88,237,006	16,374,000	374,700,571
Transfers Out				10,378,000		10,378,000
Total Appropriations and Transfers Out	212,573,004	54,095,311	3,421,250	98,615,006	16,374,000	385,078,571
Fund Balances - June 30, 2024	41,446,762	5,445,560	49,982,257	21,645,415	13,817,896	132,337,890
Total Uses of Available Funds	254,019,766	59,540,871	53,403,507	120,260,421	30,191,896	517,416,461

Charlotte County Public Schools
Summary of FY 2023-24 Tentative Budget

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2023	45,593,162	6,148,198	46,451,506	69,884,031	12,360,456	180,437,353
Revenues						
Federal Sources	850,000	47,330,037	2,990,000			51,170,037
State Sources	33,936,367	121,892		1,700,000		35,758,259
Local Sources	163,577,141	849,189	1,859,000	49,699,746	19,343,000	235,328,076
Total Revenues	198,363,508	48,301,118	4,849,000	51,399,746	19,343,000	322,256,372
Transfers In	8,150,000		2,103,000			10,253,000
Total Revenues and Transfers In	206,513,508	48,301,118	6,952,000	51,399,746	19,343,000	332,509,372
Total Sources of Available Funds	252,106,670	54,449,316	53,403,506	121,283,777	31,703,456	512,946,725
Appropriations						
Instructional	121,283,867	20,877,792				142,161,659
Pupil Personnel Services	13,741,248	1,906,643				15,647,891
Instructional Media Services	2,040,265	770				2,041,035
Instructional & Curriculum						
Development Service	6,583,184	1,397,649				7,980,833
Instructional Staff Training	1,479,045	4,694,322				6,173,367
Instructional Related Technology	2,113,472					2,113,472
Board of Education	928,102					928,102
General Administration	624,667	1,269,233				1,893,900
School Administration	13,287,334	361,326				13,648,660
Facilities Acquisition & Construction				89,568,362		89,568,362
Fiscal Services	1,468,057					1,468,057
Food Services		13,043,675				13,043,675
Central Services	3,966,666				17,574,000	21,540,666
Pupil Transportation Services	10,643,082	260,142				10,903,224
Operation of Plant	21,475,798	1,465,320				22,941,118
Maintenance of Plant	6,187,172	4,989,900				11,177,072
Administrative Technology Services	2,160,274					2,160,274
Community Services	165,071	74,746				239,817
Debt Services			3,421,250	2,000		3,423,250
Total Appropriations	208,147,304	50,341,518	3,421,250	89,570,362	17,574,000	369,054,434
Transfers Out				10,253,000		10,253,000
Total Appropriations and Transfers Out	208,147,304	50,341,518	3,421,250	99,823,362	17,574,000	379,307,434
Fund Balances - June 30, 2024	43,959,366	4,107,798	49,982,256	21,460,415	14,129,456	133,639,291
Total Uses of Available Funds	252,106,670	54,449,316	53,403,506	121,283,777	31,703,456	512,946,725

TRIM

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

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

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

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

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

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



Reset Form

Print Form

CERTIFICATION OF SCHOOL TAXABLE VALUEDR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year :	2023	County :	CHARLOTTE
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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	\$	31,726,195,231	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,200,097,280	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	2,306,247	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	32,928,598,758	(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.)	\$	-196,224,899	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	33,124,823,657	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	28,483,952,349	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		7/7/2023 11:28 AM	

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

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>		3.3060	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>		\$	94,167,946	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>		\$	92,515,877	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>		\$	186,683,823	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		2.8428	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>		2.7929	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>		3.2250	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		1.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			3.2480	per \$1,000	(17)

Continued on page 2

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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>			\$	106,194,731 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	106,952,089 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	213,146,820 (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>				13.44 % (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>				14.86 % (22)
Final public budget hearing		Date : 9/11/2023	Time : 5:30 PM	Place : Charlotte County Public Schools, Murdock Center Office, 1445 Education Way, Port Charlotte, FL 33948	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Mr. Mark Vianello, 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 : 941/559-1819	Fax Number : 941/255-7565	

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	\$ 186,527,580
B. Less tax reductions due to Value Adjustment Board and other Assessment changes	(\$ 8,587,493)
C. Actual property tax levy	\$ 195,115,073
This year's proposed tax levy	\$ 213,146,820

A portion of the tax levy is required under state law in order for the school board to receive \$35,294,902 in state education grants.

The required portion has increased by 4.12 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 1, 2023 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 28, 2023

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 4.973 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 \$47,417,183 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 12 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

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO

S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND 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

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on August 1, 2023 at 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 2023-24

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHARLOTTE COUNTY PUBLIC SCHOOLS ARE 5.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

	<u>PROPOSED MILLAGE LEVIES</u>
Required Local Effort (including Prior Period Adjustment Millage)	3.2250
Discretionary Operating	0.7480
Referendum Approved 4 Year Operating Millage	1.0000
Local Capital Improvement (Capital Outlay)	<u>1.5000</u>
TOTAL MILLAGE	<u>6.4730</u>

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
Fund Balances - July 1, 2023	45,593,162	6,148,198	46,451,506	69,884,031	12,360,456	180,437,353
Revenues						
Federal Sources	850,000	47,330,037	2,990,000			51,170,037
State Sources	33,936,367	121,892		1,700,000		35,758,259
Local Sources	<u>163,577,141</u>	<u>849,189</u>	<u>1,859,000</u>	<u>49,699,746</u>	<u>19,343,000</u>	<u>235,328,076</u>
Total Revenues	198,363,508	48,301,118	4,849,000	51,399,746	19,343,000	322,256,372
Transfers In	<u>8,150,000</u>		<u>2,103,000</u>			10,253,000
Total Revenues and Transfers In	<u>206,513,508</u>	<u>48,301,118</u>	<u>6,952,000</u>	<u>51,399,746</u>	<u>19,343,000</u>	<u>332,509,372</u>
Total Sources of Available Funds	<u><u>252,106,670</u></u>	<u><u>54,449,316</u></u>	<u><u>53,403,506</u></u>	<u><u>121,283,777</u></u>	<u><u>31,703,456</u></u>	<u><u>512,946,725</u></u>
Appropriations						
Instructional	121,283,867	20,877,792				142,161,659
Pupil Personnel Services	13,741,248	1,906,643				15,647,891
Instructional Media Services	2,040,265	770				2,041,035
Instructional & Curriculum						
Development Service	6,583,184	1,397,649				7,980,833
Instructional Staff Training	1,479,045	4,694,322				6,173,367
Instructional Related Technology	2,113,472					2,113,472
Board of Education	928,102					928,102
General Administration	624,667	1,269,233				1,893,900
School Administration	13,287,334	361,326				13,648,660
Facilities Acquisition & Construction				89,568,362		89,568,362
Fiscal Services	1,468,057					1,468,057
Food Services		13,043,675				13,043,675
Central Services	3,966,666				17,574,000	21,540,666
Pupil Transportation Services	10,643,082	260,142				10,903,224
Operation of Plant	21,475,798	1,465,320				22,941,118
Maintenance of Plant	6,187,172	4,989,900				11,177,072
Administrative Technology Services	2,160,274					2,160,274
Community Services	165,071	74,746				239,817
Debt Services			3,421,250	2,000		3,423,250
Total Appropriations	<u>208,147,304</u>	<u>50,341,518</u>	<u>3,421,250</u>	<u>89,570,362</u>	<u>17,574,000</u>	<u>369,054,434</u>
Transfers Out				10,253,000		10,253,000
Total Appropriations and Transfers Out	<u>208,147,304</u>	<u>50,341,518</u>	<u>3,421,250</u>	<u>99,823,362</u>	<u>17,574,000</u>	<u>379,307,434</u>
Fund Balances - June 30, 2024	43,959,366	4,107,798	49,982,256	21,460,415	14,129,456	133,639,291
Total Uses of Available Funds	<u><u>252,106,670</u></u>	<u><u>54,449,316</u></u>	<u><u>53,403,506</u></u>	<u><u>121,283,777</u></u>	<u><u>31,703,456</u></u>	<u><u>512,946,725</u></u>

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

Budget Process Requirement Overview***Section 3*****A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE MILLAGE RATES
FOR FISCAL YEAR 2023-2024*****Resolution 2023-01***

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, 2023 to June 30, 2024; 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 2023-2024 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.225	\$101,946,942
Capital Outlay	1.5000	\$47,417,183
Discretionary Operating	0.7480	\$23,645,368
Discretionary Capital Improvement		
Additional Voted Operations Millage	1.0000	\$31,611,455
Debt		

The total millage rate to be levied exceeds the roll-back rate by 9.89 percent.

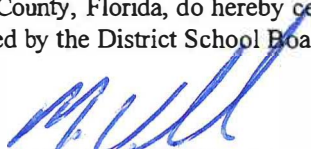
NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2023 to June 30, 2024 on August 1, 2023 by separate vote prior to adopting the tentative budget.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Mark Vianello, 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 1, 2023.



Signature of Superintendent of Schools

August 1, 2023

Date of Signature

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

Resolution 2023-03

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF Charlotte County
 COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
 MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
 IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
 BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>32,928,598,758</u>	Required Local Effort	\$ <u>101,946,942</u>	<u>3.225</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills s. 1011.62(4)(c), F.S.
	Total Required Millage	\$ <u>101,946,942</u>	<u>3.225</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>32,928,598,758</u>	Discretionary Operating	\$ <u>23,645,368</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>32,928,598,758</u>	Additional Operating	\$ <u>31,611,455</u>	<u>1.0000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>32,928,598,758</u>	Local Capital Improvement	\$ <u>47,417,183</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 14.86 PERCENT.

STATE OF FLORIDA

COUNTY OF Charlotte

I, Mark Vianello, superintendent of schools and ex-officio secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, on September 11, 2023.



Signature of District School Superintendent

September 11, 2023

Date of Signature

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

Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2023-2024

Resolution 2023-02

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, 2023 to June 30, 2024; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024; 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 \$512,946,725 for the fiscal year 2023-2024.

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, 2023 to June 30, 2024.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Mark Vianello, 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 1, 2023.



Signature of Superintendent of Schools

August 1, 2023

Date of Signature

Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024

Resolution 2023-04

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2023 to June 30, 2024; and

WHEREAS, the Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the final millage rates and the budget in the amount of \$517,416,461 for fiscal year 2023-2024.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Charlotte County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Charlotte County as a final budget for the categories indicated for the fiscal year July 1, 2023 to June 30, 2024.

STATE OF FLORIDA
COUNTY OF CHARLOTTE

I, Mark Vianello, 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, September 11, 2023.



Signature of Superintendent of Schools

September 11, 2023

Date of Signature

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

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

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

- (1) Current operation – The Legislature set the maximum discretionary current operating millage at 0.748 mills, pursuant to Section 1011.71(1), F.S.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in Section 1011.71(2), F.S.

Charlotte County Public Schools

Millage Rates, Taxable Values and Tax Levies

for FY 2023-24

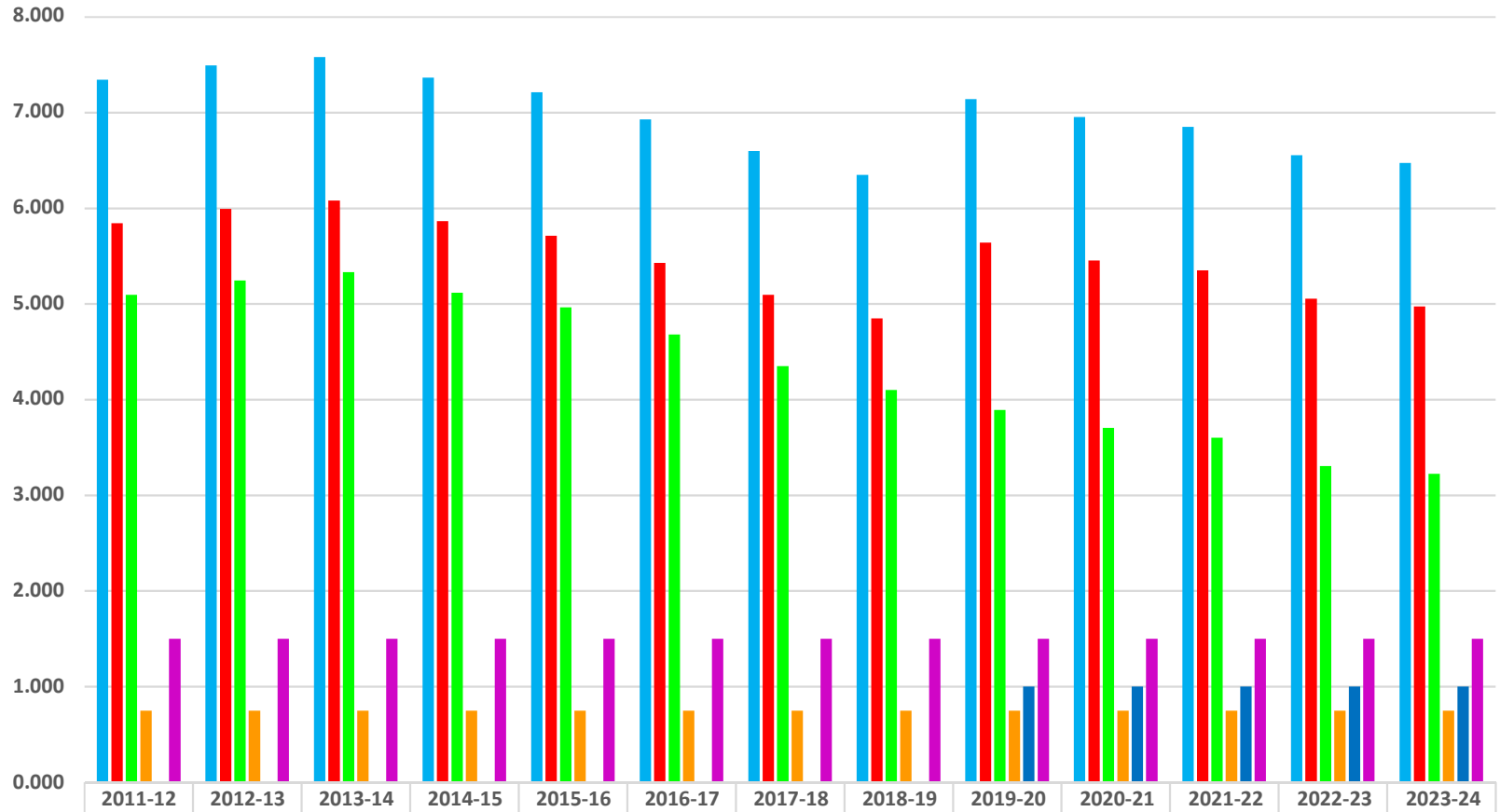
Certified School Taxable Value 32,928,598,758

Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.2250	106,194,731	101,946,942	(1)
Prior Period Funding Adjustment Millage	-	-	-	(1)
Discretionary Operating Millage	0.7480	24,630,592	23,645,368	(2)
Referendum Operating Millage	1.0000	32,928,599	31,611,455	(2)
Total Operating Millage	4.9730	163,753,922	157,203,765	
Capital Outlay Millage	1.5000	49,392,898	47,417,183	(2)
Total Local Property Tax Millage	6.4730	213,146,820	204,620,948	(3)
<u>Controlling Authority for Levy</u>				
State Law Millage Rate	3.2250	106,194,731	101,946,942	(1)
Local Board Millage Rate	3.2480	106,952,089	102,674,006	(2)
Total Local Property Tax Millage	6.4730	213,146,820	204,620,948	(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 14.86 percent

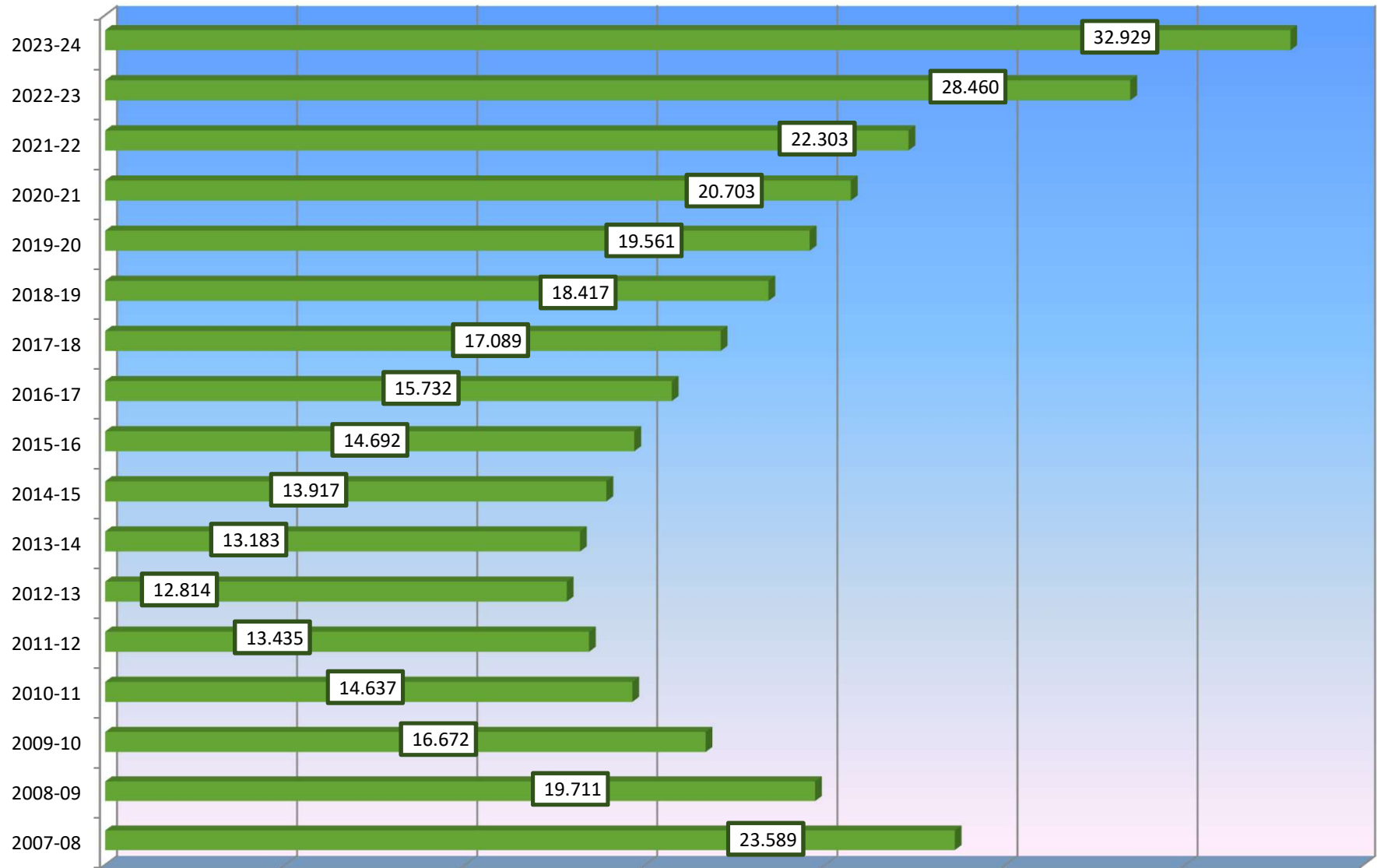
Charlotte County Public Schools Millage Rates



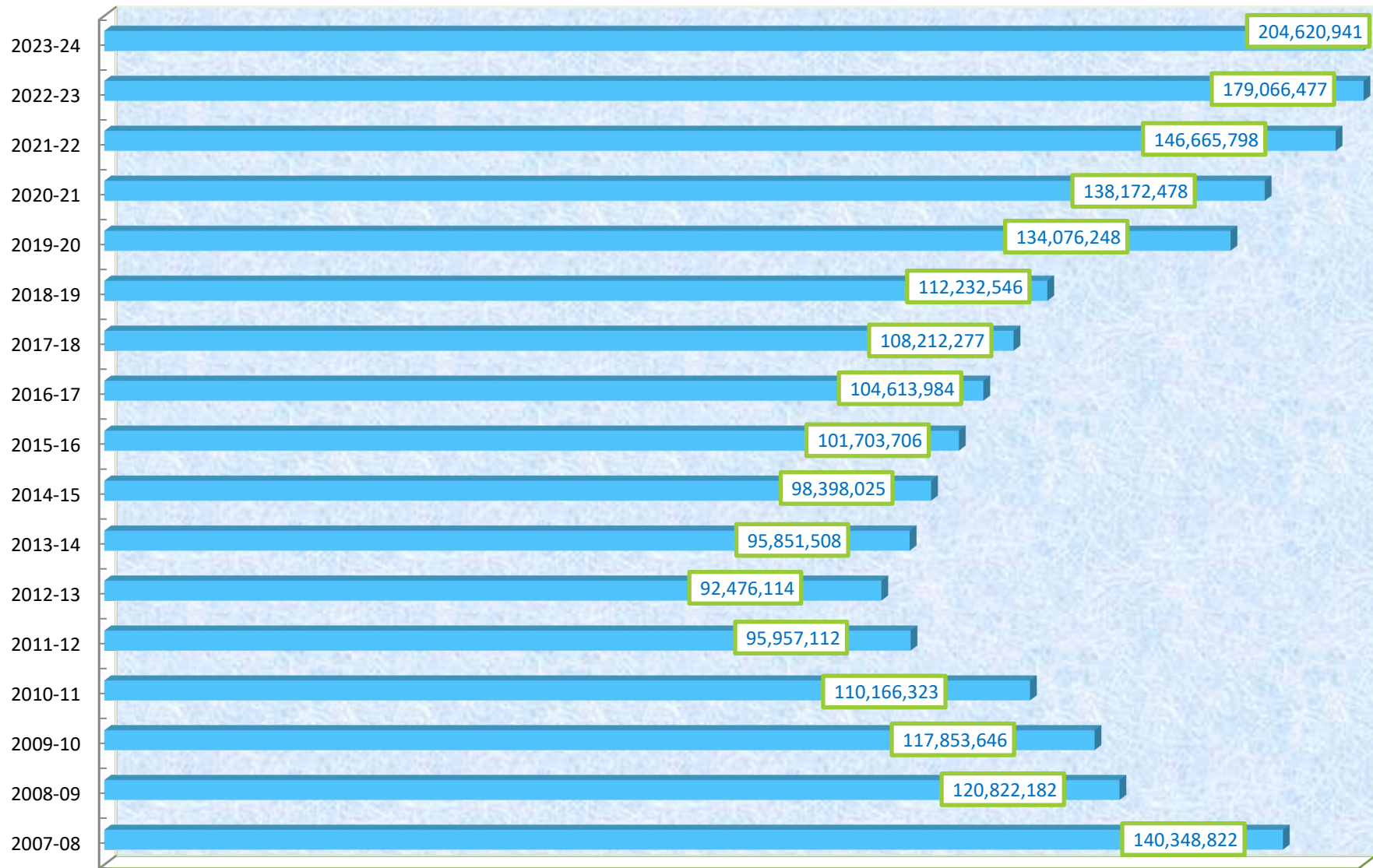
Total Millage	7.344	7.491	7.581	7.365	7.211	6.927	6.596	6.348	7.140	6.952	6.850	6.554	6.473
Total Operating	5.844	5.991	6.081	5.865	5.711	5.427	5.096	4.848	5.640	5.452	5.350	5.054	4.973
RLE including PPAM	5.096	5.243	5.333	5.117	4.963	4.679	4.348	4.100	3.892	3.704	3.602	3.306	3.225
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	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	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	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



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 and renewed July 1, 2023, and ending June 30, 2027, 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 2023-24

Beginning Fund Balance		46,400,436
Revenues & Transfers In		
Federal Sources	930,344	
State Sources	34,673,860	
Local Sources	163,740,126	
Transfers In	8,275,000	
Total Revenues & Transfers In		207,619,330
Appropriations & Transfers Out		
Instruction	123,959,273	
Instructional Support	14,108,855	
Instructional Media	2,040,265	
Instruction and Curriculum	6,490,187	
Instructional Staff Training	1,643,663	
Instructional-Related Technology	2,113,472	
School Board	953,102	
General Administration	684,667	
School Administration	13,260,400	
Facilities Acquisition & Construction	1,125,000	
Fiscal Services	1,468,057	
Central Services	4,094,666	
Student Transportation	10,643,082	
Operation of Plant	21,475,798	
Maintenance of Plant	6,187,172	
Administrative Technology	2,160,274	
Community Services	165,071	
Debt Service	-	
Total Appropriations & Transfers Out		212,573,004
Revenues in Excess (Deficit) of Appropriations		(4,953,674)
Ending Fund Balance		<u>41,446,762</u>

Charlotte County Public Schools

General Fund

Revenues and Transfers In

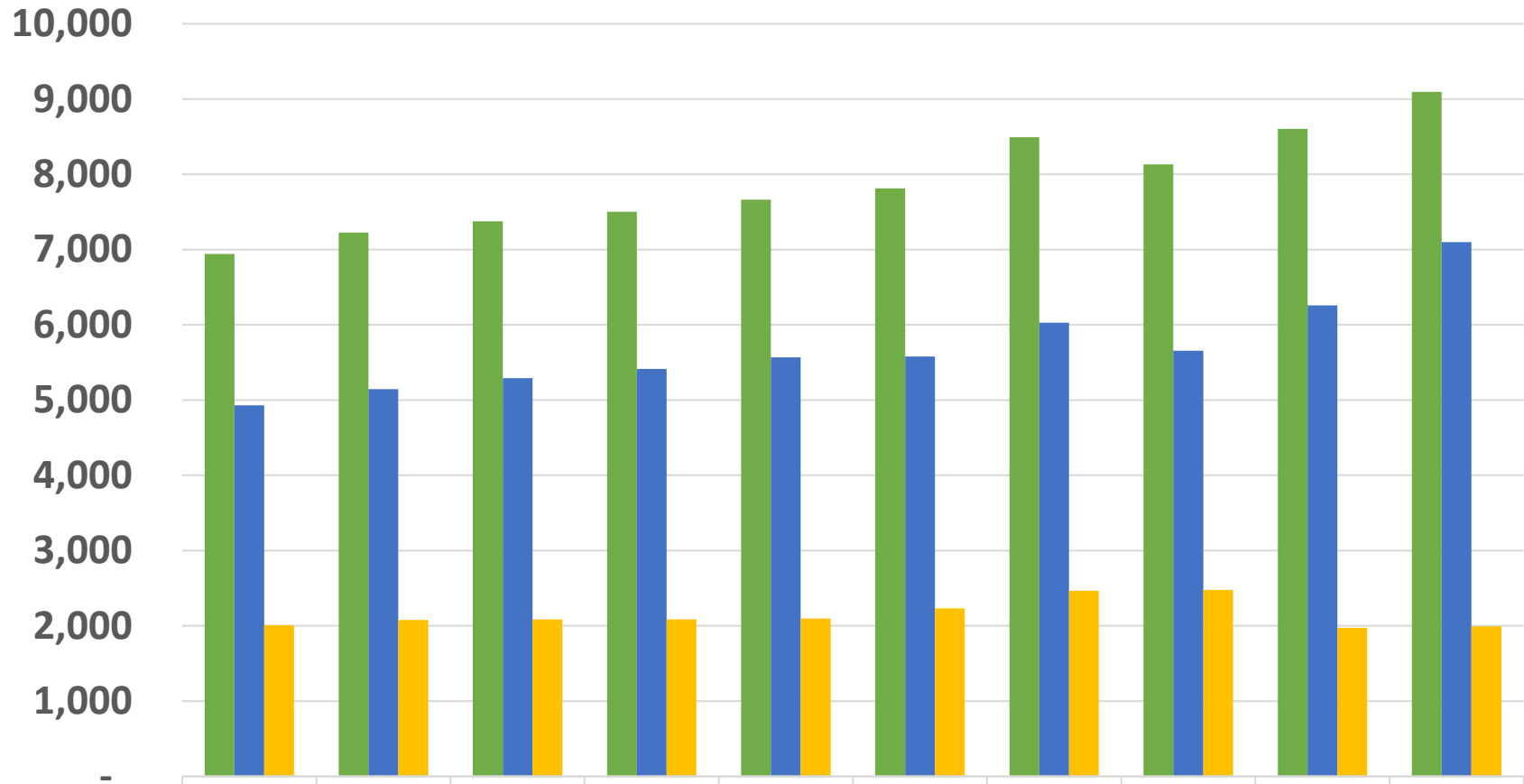
	2022-23 Actual	2023-24 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	230,853	225,000	(5,853)
Medicaid Reimbursement	569,476	575,000	5,524
Miscellaneous Federal Grants	51,842	130,344	78,502
	852,171	930,344	78,173
State Sources			
Florida Education Finance Program (FEFP)	13,247,324	10,396,037	(2,851,287)
Class Size Allocation	16,506,640	16,350,668	(155,972)
State Funded Discretionary Supplement		2,207,973	2,207,973
State Workforce Development	3,004,094	4,202,856	1,198,762
CO & DS Withheld Admin. Expense	10,117	10,000	(117)
Racing Commission Funds	148,833	148,833	-
State License Tax	96,947	120,000	23,053
Voluntary Pre-k Program	506,557	500,000	(6,557)
School Recognition Funds	612,697		(612,697)
Miscellaneous State Sources	1,005,331	737,493	(267,838)
	35,138,540	34,673,860	(464,680)
Local Sources			
Required Local Effort Tax Levy	90,404,240	101,946,942	11,542,702
Discretionary Local Effort Tax Levy	20,466,820	23,645,368	3,178,548
Prior Periods Adjustment Tax Levy	54,724	-	(54,724)
Referendum Operating Tax Levy	27,358,537	31,799,831	4,441,294
Rental of School Facilities	100,694	100,000	(694)
Interest on Investments	2,137,898	2,000,000	(137,898)
Gift, Grants and Bequests	25,241	100,000	74,759
Adult Vocational Course Fees	886,701	900,000	13,299
School Enrichment Programs	1,262,957	1,260,000	(2,957)
Trans. Services for School Activities	359,543	225,000	(134,543)
Federal Programs Indirect Cost	785,557	750,000	(35,557)
Other Local Sources	1,273,319	1,012,985	(260,334)
	145,116,231	163,740,126	18,623,895
Transfers In			
From Capital Projects Funds			
Property Insurance Premium	1,941,190	2,100,000	158,810
Maintenance & Equipment	4,837,558	5,050,000	212,442
Charter Schools	600,810	1,125,000	524,190
From Other Funds		-	-
	7,379,558	8,275,000	895,442
 Total Revenue and Transfers In	 188,486,500	 207,619,330	 19,132,830
 Beginning Fund Balance	 42,318,274	 46,400,436	 4,082,162
 Total Available Funds	 230,804,774	 254,019,766	 23,214,992

Charlotte County Public Schools

Florida Education Finance Program (FEFP)

	2022-23 FEFP 4th Calculation	2023-24 Conference Calculation	2023-24 FEFP 2nd Calculation
Major FEFP Formula Components			
Unweighted FTE	16,926.77	17,691.86	17,691.86
Weighted FTE	18,802.47	19,643.24	19,643.24
School Taxable Value (Tax Roll)	28,460,112,934	31,113,963,434	33,124,823,657
Required Local Effort Millage	3.304	3.300	3.225
Prior Period Adjustment Millage	0.002	-	-
Discretionary Millage	0.748	0.748	0.748
Total FEFP Millage	4.054	4.048	3.973
Base Student Allocation	4,587.40	5,139.73	5,139.73
District Cost Differential (DCD)	0.9845	1.0000	1.0000
Charlotte Base Student Allocation	4,516.30	5,139.73	5,139.73
FEFP Detail			
Base FEFP (WFTE x BSA x DCD)	84,917,507	100,960,950	100,960,950
Teacher Salary Allocation	4,452,783		-
Safe Schools	1,257,419	1,493,566	1,493,566
Mental Health Allocation	853,764	991,293	991,293
Supplemental Academic Instruction	3,701,403		-
Reading Instruction Allocation	1,027,119		-
ESE Guaranteed Allocation	6,458,771	7,510,731	7,510,731
Transportation	3,828,124	3,977,214	3,977,214
Instructional Materials	1,493,511		-
Teachers Classroom Supply Assistance	311,334		-
Funding Compression & Hold Harmless	396,770		-
Digital Classroom Supplemental Allocation			-
Proration to Appropriation			(135,345)
Educational Enrichment		3,884,794	3,884,794
Total FEFP	108,698,505	118,818,548	118,683,203
Discretionary Lottery/School Recognition			-
State Funded Discretionary Supplement		2,207,973	2,207,973
Class Size Reduction Allocation	16,502,337	16,350,668	16,350,668
Total FEFP & Categorical Funds	125,200,842	137,377,189	137,241,844
.748 Mill Discretionary Local Effort	20,436,638	22,342,315	23,645,368
Total Funding	145,637,480	159,719,504	160,887,212
Required Local Effort	90,270,925	98,569,036	101,946,942
.748 Mill Discretionary Local Effort	20,436,638	22,342,315	23,645,368
Total Local FEFP Funding	110,707,563	120,911,351	125,592,310
Total State FEFP Funding	34,929,917	38,808,153	35,294,902
Prior Year Adjustments	93,608		
Scholarships Adjustment	154,917		
Less Empowerment Scholarships (1)	(5,561,599)	(6,340,224)	(6,340,224)
Adjusted Net State Funding	29,616,843	32,467,929	28,954,678
Total Funds per UFTE	8,603.97	9,027.85	9,093.86
Total State Funds per UFTE	2,063.59	2,193.56	1,994.98
Total Local Funds per UFTE	6,540.38	6,834.29	7,098.88

Charlotte County Public Schools Historical Funding per UWFTE

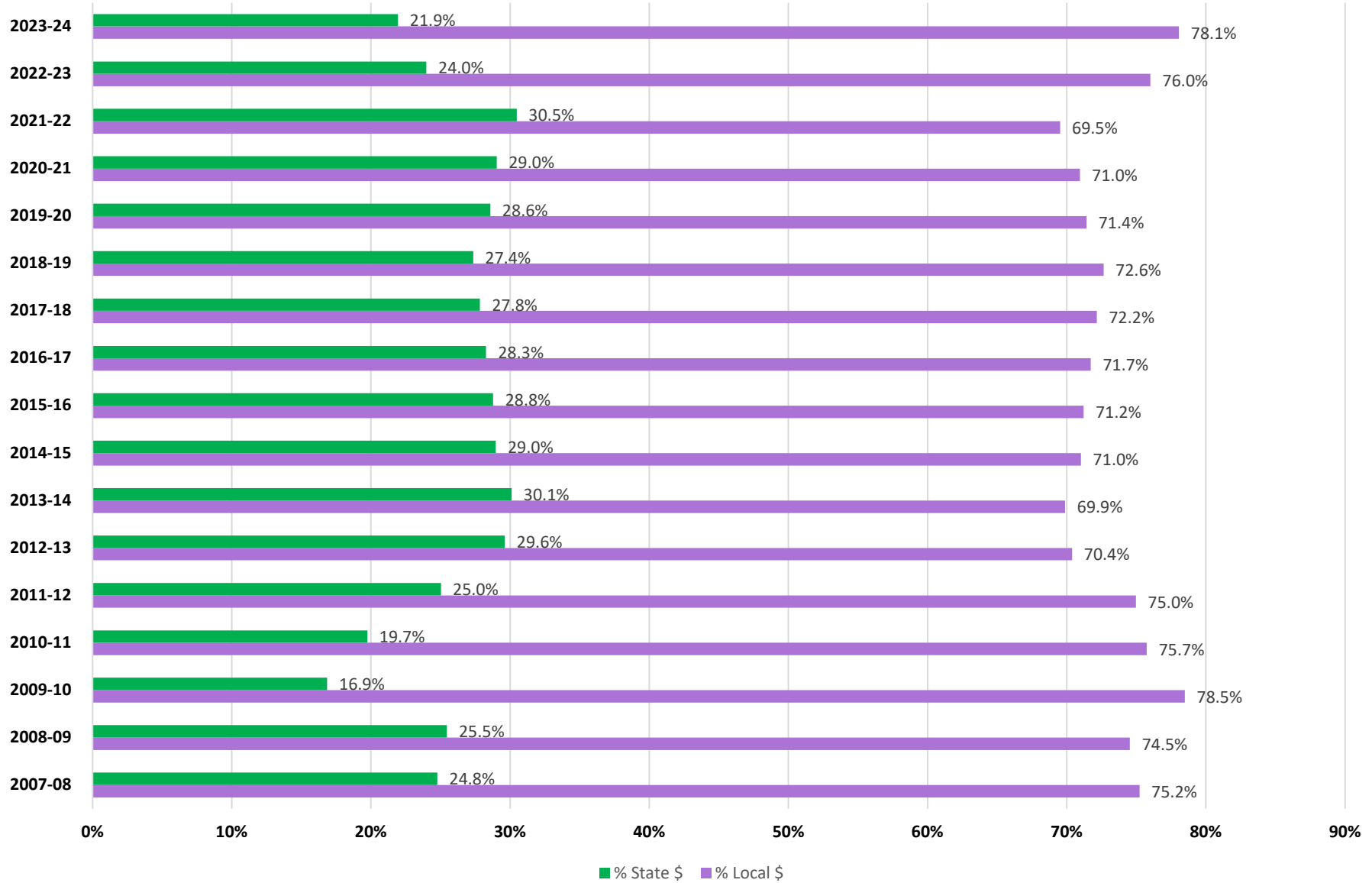


■ Total \$ per UWFTE

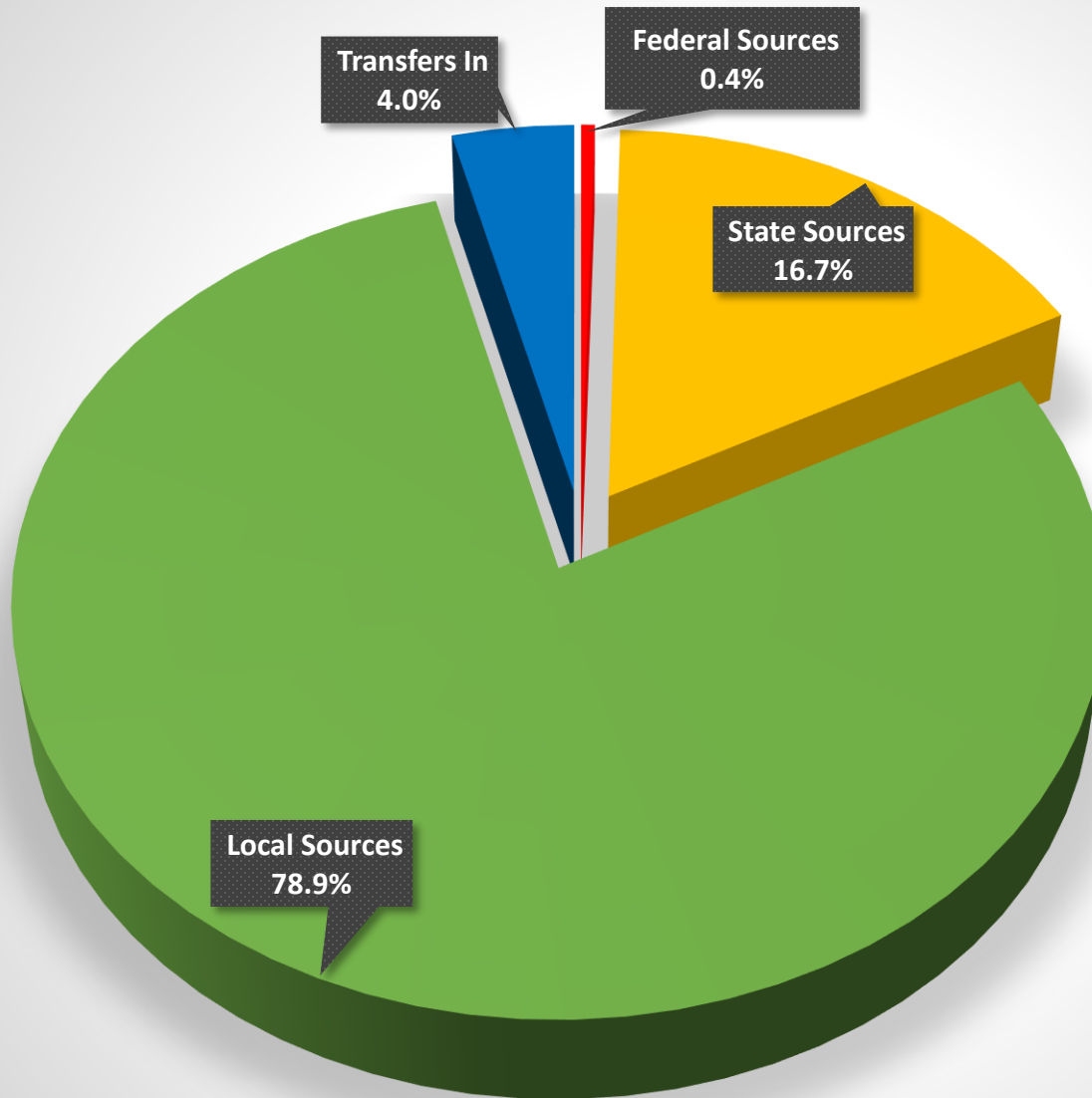
■ Local \$ per UWFTE

■ State \$ per UWFTE

Charlotte County Public Schools Local FEFP vs State FEFP Dollars



Charlotte County Public Schools FY 2023-24 General Fund Revenues Sources



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

Charlotte County Public Schools

General Fund

Appropriations and Transfers Out

Function	Expenditures by Function		Change
	2022-23 Actual	2023-24 Budget	
Instruction	106,773,925	123,959,273	17,185,348
Instructional Support	11,339,105	14,108,855	2,769,750
Instructional Media	1,867,347	2,040,265	172,918
Instruction and Curriculum	6,286,561	6,490,187	203,626
Instructional Staff Training	2,089,226	1,643,663	(445,563)
Instructional-Related Technology	1,482,615	2,113,472	630,857
School Board	818,251	953,102	134,851
General Administration	584,698	684,667	99,969
School Administration	12,306,910	13,260,400	953,490
Facilities Acquisition & Construction	600,810	1,125,000	524,190
Fiscal Services	1,380,499	1,468,057	87,558
Central Services	3,854,791	4,094,666	239,875
Student Transportation	9,048,839	10,643,082	1,594,243
Operation of Plant	18,509,840	21,475,798	2,965,958
Maintenance of Plant	5,375,865	6,187,172	811,307
Administrative Technology	1,910,210	2,160,274	250,064
Community Services	174,846	165,071	(9,775)
Debt Service	-	-	-
Total Expenditures	184,404,338	212,573,004	28,168,666
Transfers Out			-
Total Expenditures & Transfers Out	184,404,338	212,573,004	28,168,666

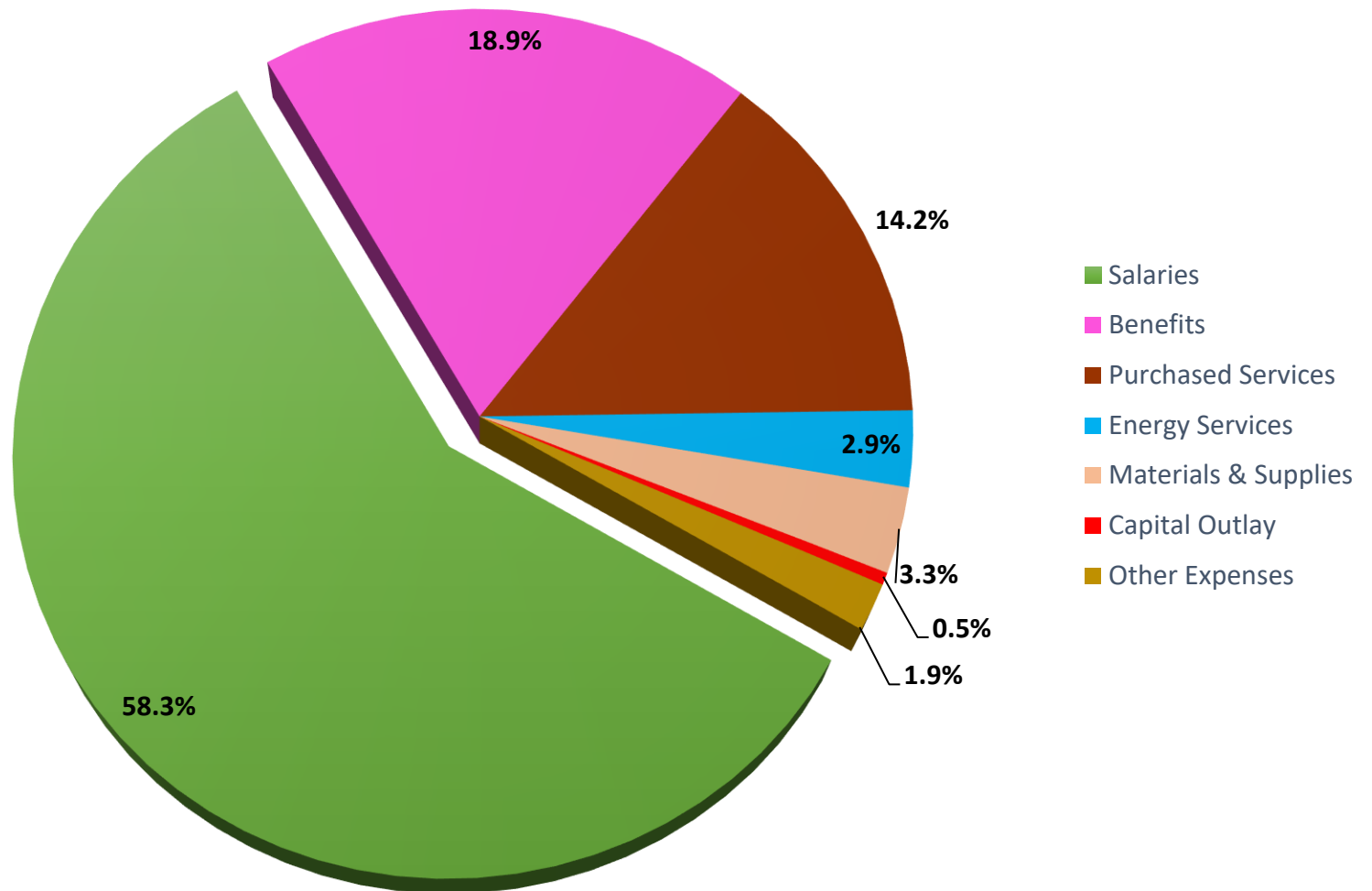
Expenditures by Object			
Object			Change
	2022-23 Actual	2023-24 Budget	
Salaries	108,344,198	123,982,759	15,638,561
Benefits	33,968,656	40,140,794	6,172,138
Purchased Services	24,214,358	30,235,673	6,021,315
Energy Services	5,698,732	6,230,550	531,818
Materials & Supplies	6,278,986	7,043,156	764,170
Capital Outlay	1,081,302	996,758	(84,544)
Other Expenses	4,818,106	3,943,314	(874,792)
Total Expenditures	184,404,338	212,573,004	28,168,666
Transfers Out		-	-
Total Expenditures & Transfers Out	184,404,338	212,573,004	28,168,666

Charlotte County Public Schools
General Fund
Appropriations by Function and Object
FY 2023-24

Function	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Instruction	77,137,915	24,619,982	15,576,332	4,200	4,563,211	371,358	1,686,275	123,959,273
Instructional Support Services	9,459,506	3,087,067	841,843		420,439	160,000	140,000	14,108,855
Instructional Media Services	1,415,444	454,539	48,335		8,262	111,000	2,685	2,040,265
Instruction & Curriculum	4,898,588	1,474,899	47,200	300	19,700		49,500	6,490,187
Instructional Staff Training	920,998	264,247	377,111		66,407	400	14,500	1,643,663
Instructional-Related Technology	493,666	153,806	1,282,600		400	182,600	400	2,113,472
School Board	311,403	200,199	421,000		500		20,000	953,102
General Administration	398,499	78,018	188,650		1,500		18,000	684,667
School Administration	9,825,074	3,156,149	64,723		37,950	1,900	174,604	13,260,400
Facilities Acquisition & Construction							1,125,000	1,125,000
Fiscal Services	1,062,646	326,686	70,925		5,800		2000	1,468,057
Central Services	2,844,559	768,652	324,280	17,300	90,075	1,500	48,300	4,094,666
Student Transportation	5,317,754	2,106,930	679,248	1,194,750	678,400	150,000	516,000	10,643,082
Operation of Plant	5,189,407	1,906,738	8,878,541	4,971,000	416,112		114,000	21,475,798
Maintenance of Plant	3,359,266	1,116,071	918,385	43,000	719,400	2,500	28,550	6,187,172
Administrative Technology	1,219,491	390,283	516,500		15,000	15,500	3,500	2,160,274
Community Services	128,543	36,528						165,071
Debt Service								
Total Expenditures	123,982,759	40,140,794	30,235,673	6,230,550	7,043,156	996,758	3,943,314	212,573,004
Transfers Out								
Total Expenditures & Transfers Out	123,982,759	40,140,794	30,235,673	6,230,550	7,043,156	996,758	3,943,314	212,573,004

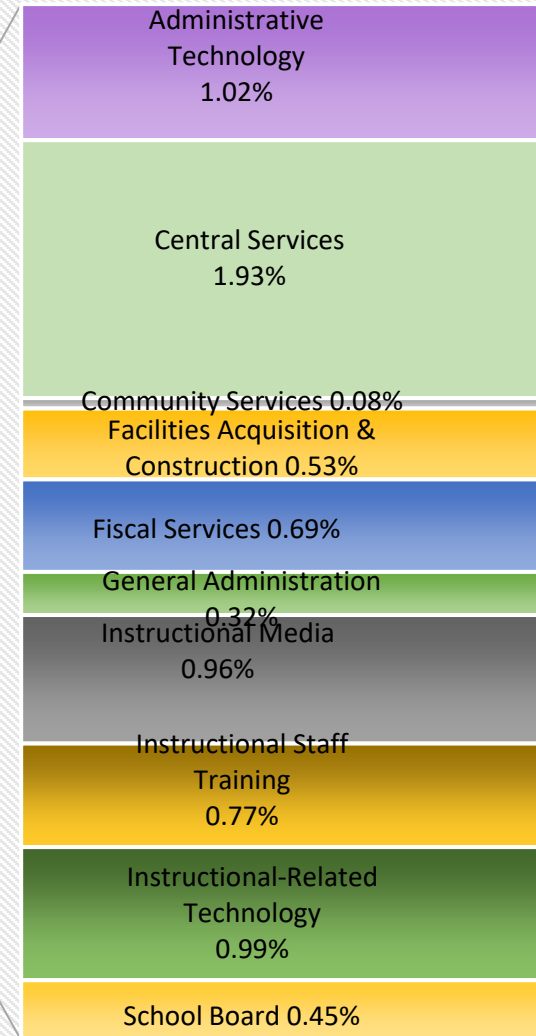
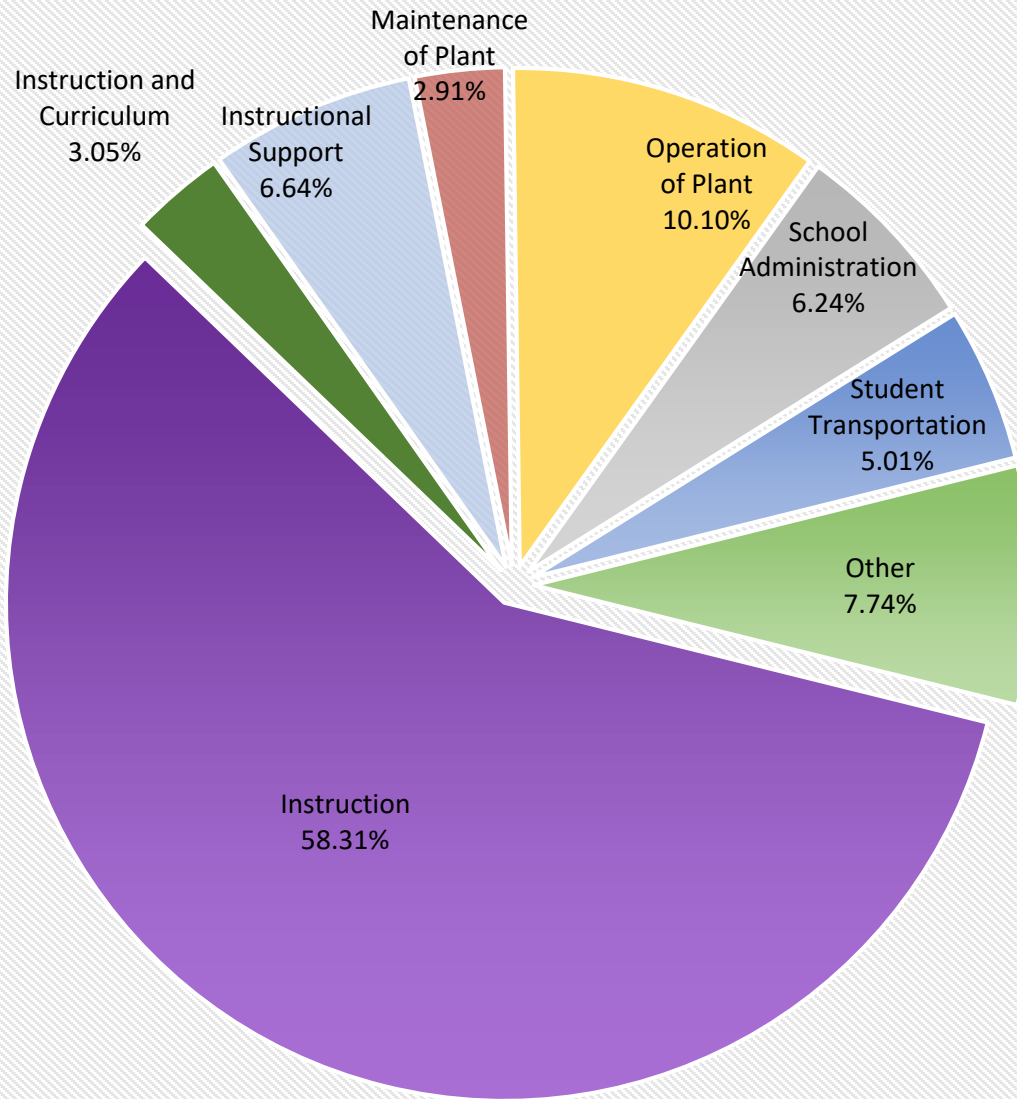
Charlotte County Public Schools

Percent of General Fund Expenditures by Object for FY 2023-24



Charlotte County Public Schools

Percent of General Fund Expenditures by Function for FY 2023-24



Charlotte County Public Schools
General Fund
Appropriations Summary by Location Type

Location	2022-23 Actual	2023-24 Budget	Change
Elementary Schools	51,581,813	58,762,864	7,181,051
Middle Schools	21,919,921	25,685,725	3,765,804
High Schools	32,979,557	38,760,568	5,781,011
Center Schools	14,415,034	16,245,581	1,830,547
Charter Schools	10,834,717	12,425,000	1,590,283
Departments	37,549,682	44,001,766	6,452,084
Special Allocations	15,123,614	16,691,500	1,567,886
General Fund Totals	184,404,338	212,573,004	28,168,666

Charlotte County Public Schools
General Fund Appropriations
Elementary Schools

No.	Location	2022-23 Actual	2023-24 Budget	Change
0021	Sallie Jones Elementary	4,908,165	5,747,256	839,091
0041	Peace River Elementary	5,053,925	5,727,262	673,337
0081	East Elementary	5,147,642	6,370,654	1,223,012
0111	Neil Armstrong Elementary	5,733,018	6,799,658	1,066,640
0141	Meadow Park Elementary	5,729,264	5,955,630	226,366
0191	Vineland Elementary	4,852,120	4,885,670	33,550
0201	Liberty Elementary	4,559,413	5,779,396	1,219,983
0231	Myakka River Elementary	4,747,123	5,630,056	882,933
0251	Deep Creek Elementary	5,852,242	6,365,925	513,683
0301	Kingsway Elementary	4,998,901	5,501,357	502,456
	Elementary School Totals	51,581,813	58,762,864	7,181,051

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

No.	Location	2022-23 Actual	2023-24 Budget	Change
0121	Punta Gorda Middle School	7,173,681	8,445,899	1,272,218
0131	Port Charlotte Middle School	5,337,437	5,993,212	655,775
0181	L.A. Ainger Middle School	4,885,728	5,958,846	1,073,118
0211	Murdock Middle School	4,523,075	5,287,768	764,693
	Middle School Totals	21,919,921	25,685,725	3,765,804

Charlotte County Public Schools
General Fund
High Schools

No.	Location	2022-23 Actual	2023-24 Budget	Change
0031	Charlotte High School	12,476,183	14,916,570	2,440,387
0051	Lemon Bay High School	9,112,505	10,935,868	1,823,363
0151	Port Charlotte High School	11,390,869	12,908,130	1,517,261
	High School Totals	32,979,557	38,760,568	5,781,011

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

No.	Location	2022-23 Actual	2023-24 Budget	Change
0042	Charlotte Harbor Center	3,978,314	4,778,295	799,981
0062	Baker Center	922,322	793,472	(128,850)
0161	Charlotte Technical Center	5,628,279	6,610,294	982,015
0171	The Academy	2,780,685	2,889,874	109,189
7004	Charlotte Virtual School	1,105,434	1,173,646	68,212
	Center School Totals	14,415,034	16,245,581	1,830,547

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

No.	Location	2022-23 Actual	2023-24 Budget	Change
0502	Florida Southwestern Collegiate High School	3,057,955	3,525,000	467,045
0503	Babcock Neighborhood School	7,776,762	8,900,000	1,123,238
	Charter School Totals	10,834,717	12,425,000	1,590,283

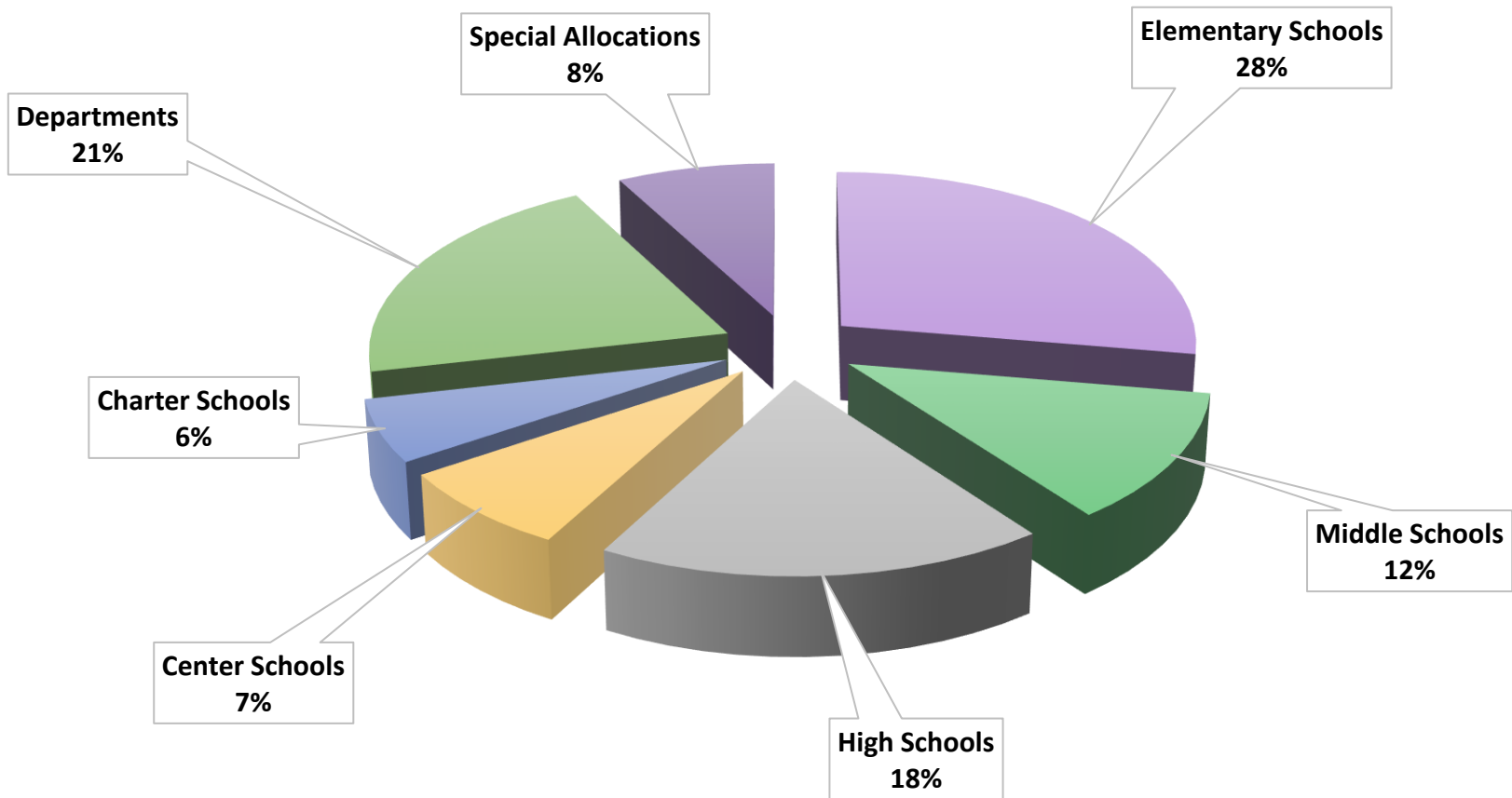
Charlotte County Public Schools
General Fund Appropriations
Departments

No.	Location	2022-23 Actual	2023-24 Budget	Change
9000	Board of Education	730,654	853,452	122,798
9010	Supt. Office	680,003	621,847	(58,156)
9011	Human Resources	1,514,835	1,625,005	110,170
9012	Public Information Services	197,185	331,625	134,440
9014	Murdock Office	12,195	20,700	8,505
9021	Finance/Budget	1,445,740	1,644,609	198,869
9022	Purchasing	1,091,183	1,031,293	(59,890)
9023	Print Shop	303,230	371,725	68,495
9024	Management Information Services	1,369,136	1,608,211	239,075
9025	Facilities	172,384	181,636	9,252
9026	Punta Gorda Office	265,297	118,570	(146,727)
9031	Elementary Instruction	277,670	270,192	(7,478)
9032	Instruction	761,617	668,753	(92,864)
9033	ESE Dept	7,833,384	8,500,239	666,855
9034	Vocational Education	15,999	162,211	146,212
9035	Student Services	4,226,347	5,949,770	1,723,423
9036	Instructional Support	207,868	496,683	288,815
9037	Media Support Services	82,302	54,270	(28,032)
9038	Staff Development	419,389	550,543	131,154
9039	Instructional Related Technology	2,359,788	3,037,380	677,592
9042	Transportation	8,708,617	10,316,490	1,607,873
9043	Sites & Grounds	752,943	746,203	(6,740)
9044	Maintenance	3,922,041	4,612,618	690,577
9045	Custodial Services	199,875	227,741	27,866
	Departmental Totals	37,549,682	44,001,766	6,452,084

Charlotte County Public Schools
General Fund Appropriations
Special Allocation Projects

No.	Location	2022-23 Actual	2023-24 Budget	Change
014	Civics Seal of Excellence	201,442	132,000	(69,442)
107	State Library Media	47,710	100,000	52,290
111	Security Detail at Events	110,618	110,000	(618)
119	Aviation Program	944,796	922,912	(21,884)
120	Credit Recovery	125,723	147,600	21,877
121	Pre-K Early Intervention	840,052	844,968	4,916
129	CASE Program	20,295	33,966	13,671
141	District Leadership Development	64,963	120,500	55,537
142	CAPE Program	614,088	114,500	(499,588)
146	Florida Lead Teacher Program	303,122	288,000	(15,122)
163	TANS/Insurance/Unemployment	2,050,340	4,415,000	2,364,660
165	School Resource Officers	2,080,808	2,100,000	19,192
177	Software Maintenance Contracts	1,583,150	1,992,000	408,850
178	CLEF Matching Grant	120,674	54,118	(66,556)
195	O.P.S.	304,965	312,500	7,535
200	County Radio Tower	57,240	59,000	1,760
202	Textbooks-Elementary	818,977	500,000	(318,977)
203	Textbooks-Middle Schools	657,849	500,000	(157,849)
207	Textbooks-High School	711,314	675,486	(35,828)
208	Teacher Subs-Sick & Personal	1,347,991	1,424,000	76,009
225	FDLRS	51,843	169,839	117,996
228	Sick Leave Bank	70,644	75,000	4,356
230	Drivers Education	23,921	50,000	26,079
250	State School Recognition Prog	602,591	-	(602,591)
253	Hospital/Homebound Instruction	599,037	750,000	150,963
	Other Allocations	769,461	800,111	30,650
	Special Allocation Totals	15,123,614	16,691,500	1,567,886

Charlotte County Public Schools
Percent of General Fund Expenditures by Location Type
FY 2023-24



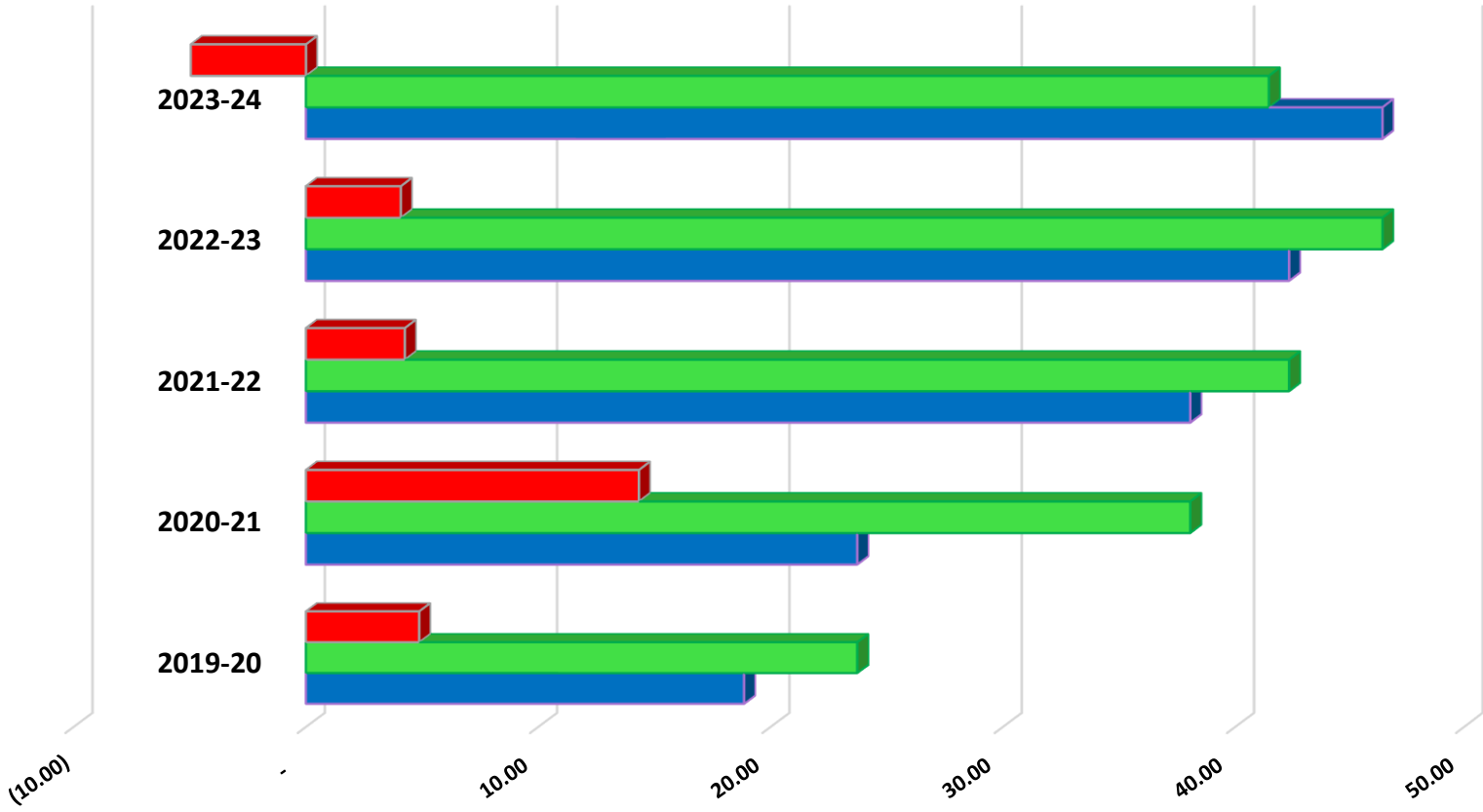
Charlotte County Public Schools

General Fund

Fund Balance

	2022-23 Estimated	2023-24 Budget	Change
Beginning Fund Balance	42,318,274	46,400,436	4,082,162
Revenues & Transfers In			
Total Revenues	181,106,942	199,344,330	18,237,388
Transfers In	7,379,558	8,275,000	895,442
Total Revenues & Transfers In	188,486,500	207,619,330	19,132,830
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	184,404,338	212,573,004	28,168,666
Transfers Out	-	-	-
Total Expenditures & Transfers Out	184,404,338	212,573,004	28,168,666
Net Increase(Decrease) in Fund Balance	4,082,162	(4,953,674)	(9,035,836)
Total Ending Fund Balance	46,400,436	41,446,762	(4,953,674)
Less Designated Reserves for:			
Nonexpendable Inventory	780,000	800,000	20,000
Nonexpendable Prepaid Amounts	20,000	25,000	5,000
Restricted for State & Local Carryovers	2,200,000	-	(2,200,000)
Assigned for Referendum Reserve	8,000,000	8,000,000	-
Assigned for Funding Adjustments		3,000,000	3,000,000
Assigned for Enrollment Shortfall		2,000,000	2,000,000
Unassigned Ending Fund Balance	35,400,436	27,621,762	(7,778,674)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	18.8%	13.3%	

Charlotte County Public Schools General Fund Balance (in millions)



	2019-20	2020-21	2021-22	2022-23	2023-24
Change in Fund Balance	4.87	14.33	4.26	4.08	(4.95)
Ending Fund Balance	23.73	38.06	42.32	46.40	41.45
Beginning Fund Balance	18.86	23.73	38.06	42.32	46.40

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

Charlotte County Public Schools

General Fund

Operating Millage Referendum

	2022-23	2023-24
	Actual	Budget
Beginning Referendum Balance	7,347,177	8,637,403
Revenues		
Operating Millage Tax Revenues	27,358,537	31,799,831
Total Revenues	27,358,537	31,799,831
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	242,968	292,326
Athletics	297,295	225,000
Paraprofessionals	431,252	553,379
Security	1,133,415	1,387,989
Workforce	754,700	831,855
ESE Liasons & Behavioral Specialist	1,043,605	1,193,490
Social Workers & Psychologists	551,764	656,343
Professional Development	77,491	95,760
Academic Coaches	353,973	445,253
Division of Learning Initiatives	148,457	264,686
Total Quality Initiatives	5,034,919	5,946,081
Charter School Payments	1,633,392	2,000,000
Competitive Salary & Benefits (a)	19,400,000	23,000,000
Referendum Expenditures	26,068,311	30,946,081
Net Increase(Decrease) in Referendum Balance	1,290,226	853,750
Ending Referendum Balance	8,637,403	9,491,153
Minimum Required Reserve	8,000,000	8,000,000
Unassigned Referendum Reserve	637,403	1,491,153

(a) includes cost increases associated with longer school day

Charlotte County Public Schools
General Fund Staff

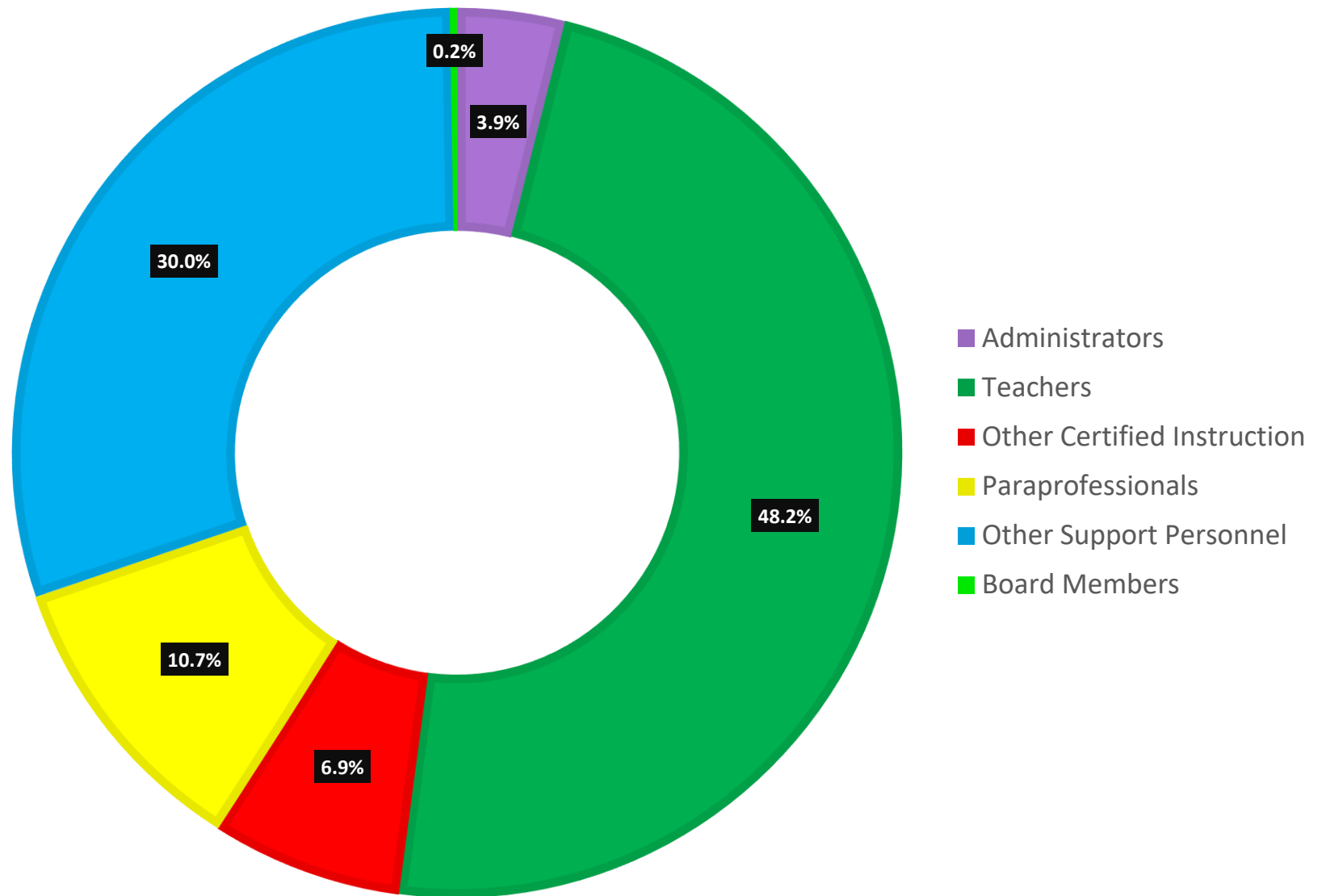
Code		2022-23	2023-24	
No.	Function	Budgeted Positions	Budgeted Positions	Difference
5000	Instruction	1,190.04	1,194.02	3.98
6100	Instructional Support	145.80	149.62	3.82
6200	Instructional Media	20.00	21.00	1.00
6300	Instruction and Curriculum	67.52	77.52	10.00
6400	Instructional Staff Training	7.00	11.00	4.00
6500	Instructional-Related Technology	3.00	6.00	3.00
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	144.80	147.28	2.48
7500	Fiscal Services	15.00	14.00	(1.00)
7700	Central Services	34.60	38.00	3.40
7800	Student Transportation	149.50	159.50	10.00
7900	Operation of Plant	126.70	126.21	(0.49)
8100	Maintenance of Plant	52.00	54.50	2.50
8200	Administrative Technology	14.00	17.00	3.00
9100	Community Services	2.50	2.00	(0.50)
Total General Fund Positions		1,980.46	2,025.65	45.19

Code		2022-23	2023-24	
No.	Object	Budgeted Positions	Budgeted Positions	Difference
111	Administrators	74.38	79.38	5.00
121	Teachers	966.00	976.02	10.02
131	Other Certified Instruction	129.82	140.67	10.85
151	Paraprofessionals	220.04	217.00	(3.04)
161	Other Support Personnel	585.22	607.58	22.36
171	Board Members	5.00	5.00	-
Total General Fund Positions		1,980.46	2,025.65	45.19

Charlotte County Public Schools
General Fund Staff
2023-24

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2023-24 Budgeted Positions	2022-23 Budgeted Positions	Change
5000	Instruction		976.02		214.00	4.00	-	1,194.02	1,190.04	3.98
6100	Instructional Support	6.00		57.87		85.75		149.62	145.80	3.82
6200	Instructional Media			18.00	3.00	-		21.00	20.00	1.00
6300	Instruction and Curriculum	6.15		56.80		14.57		77.52	67.52	10.00
6400	Instructional Staff Training	1.00		8.00		2.00		11.00	7.00	4.00
6500	Instructional-Related Technology	1.00				5.00		6.00	3.00	3.00
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				93.80		147.28	144.80	2.48
7500	Fiscal Services	2.00				12.00		14.00	15.00	(1.00)
7700	Central Services	4.25				33.75		38.00	34.60	3.40
7800	Student Transportation	1.25				158.25		159.50	149.50	10.00
7900	Operation of Plant					126.21		126.21	126.70	(0.49)
8100	Maintenance of Plant	2.25				52.25		54.50	52.00	2.50
8200	Administrative Technology	1.00				16.00		17.00	14.00	3.00
9100	Community Services					2.00		2.00	2.50	(0.50)
Total General Fund Positions		79.38	976.02	140.67	217.00	607.58	5.00	2,025.65	1,980.46	45.19

CHARLOTTE COUNTY PUBLIC SCHOOLS
PERCENT OF GENERAL FUND STAFF BY TYPE
FY 2023-24



District Capital Outlay Revenue Sources

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

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

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

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

Charlotte County Public Schools

Appropriations by Capital Project

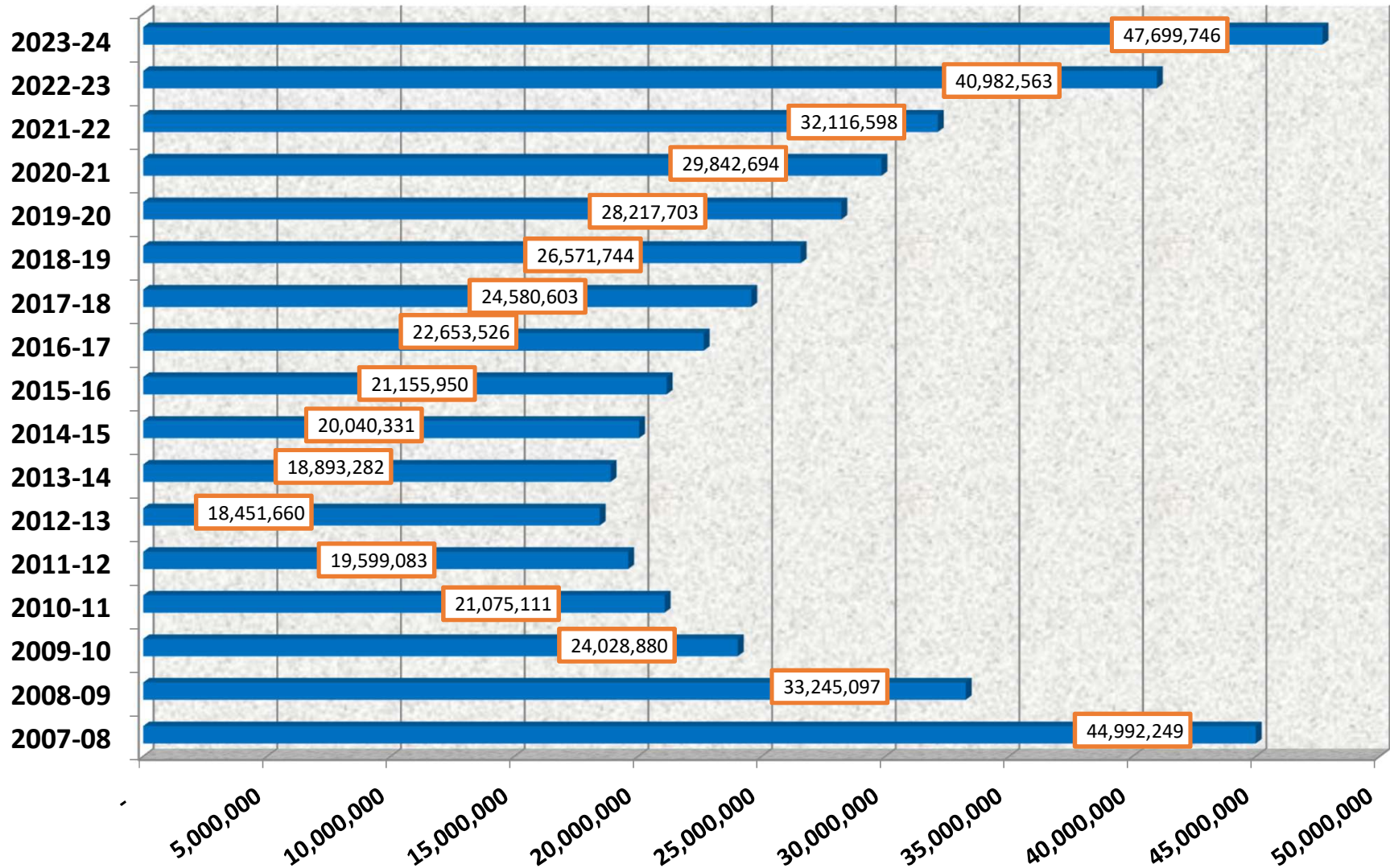
Description	2022-23 Budgeted Carryover	2022-23 New Allocations	2022-23 Capital Appropriations	2023-24 Budgeted Carryover	2023-24 New Allocations	2023-24 Capital Appropriations
Transfers Out to Other Funds						
General Fund						
Property Insurance Premiums		1,950,000	1,950,000		2,100,000	2,100,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Charter School Capital		510,000	510,000		1,125,000	1,125,000
Maintenance Department		4,250,000	4,250,000		5,000,000	5,000,000
Debt Service Funds						
QSCB Bond Payments		3,975,000	3,975,000		2,103,000	2,103,000
QZAB Bond Payments		242,709	242,709			-
Total Transfers Out	-	10,977,709	10,977,709	-	10,378,000	10,378,000
Furniture & Equipment Projects						
316 Buses	1,272,162	1,901,816	3,173,978	2,096,000	1,901,816	3,997,816
364 School Radios/AED's	67,000	78,432	145,432		268,000	268,000
368 Vocational Equipment		249,488	249,488		536,890	536,890
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	174,608	718,750	893,358	289,000	1,320,000	1,609,000
375 Secondary Instructional Equipment		183,000	183,000		203,000	203,000
380 District-Wide Furniture & Equipment		575,000	575,000	131,000	1,500,000	1,631,000
386 Copiers		172,500	172,500	5,000	210,000	215,000
390 ESE Instructional Equipment		4,000	4,000	4,000	4,000	8,000
700 District Technology Plan	7,500,000	3,900,000	11,400,000	12,400,000	3,900,000	16,300,000
Total Furniture & Equipment Projects	9,013,770	7,852,986	16,866,756	14,925,000	9,913,706	24,838,706
Facility Maintenance & Repair Projects						
314 Land Purchases	99,000	99,000	198,000	198,000	100,000	298,000
319 Relocatable Facility Costs		125,000	125,000	48,000	150,000	198,000
322 Telephone Equipment	137,100	-	137,100	132,500	100,000	232,500
332 Fire Alarms	540,000	1,800,000	2,340,000	2,089,000	2,000,000	4,089,000
334 HVAC	5,000,000	2,000,000	7,000,000	9,350,000	13,000,000	22,350,000
335 Interior & Exterior Painting	120,000	100,000	220,000	175,500	1,000,000	1,175,500
336 Roof Repair & Replacement	1,013,678	1,500,000	2,513,678	2,066,000	1,500,000	3,566,000
337 Security Projects	1,000,000	2,500,000	3,500,000	3,754,000	2,500,000	6,254,000
366 ADA Corrections	20,000	-	20,000		25,000	25,000
374 Floor Covering Replacement	980,000	1,000,000	1,980,000	30,000	3,500,000	3,530,000
376 Athletic Facility Improvements	2,090,000	500,000	2,590,000	299,300	500,000	799,300
379 Custodial Equipment	125,000	200,000	325,000	177,000	200,000	377,000
383 Small Remodeling and Renovation Projects	5,100,000	3,875,000	8,975,000	9,062,000	3,250,000	12,312,000
384 AV Equipment & Installation	2,700,000	2,000,000	4,700,000	3,109,000	2,000,000	5,109,000
385 Paving	900,000	100,000	1,000,000	950,000	100,000	1,050,000
387 Playground Maintenance & Repair	1,500,000	100,000	1,600,000	1,331,000	100,000	1,431,000
396 Facilities Department		500,000	500,000		600,000	600,000
Total Facility Maintenance & Repair Projects	21,324,778	16,399,000	37,723,778	32,771,300	30,625,000	63,396,300
New Construction Projects						
Total Construction Projects	-	-	-	-	-	-
Debt Service CO & DS Administrative Fee					2,000	2,000
Total Appropriations	30,338,548	35,229,695	65,568,243	47,696,300	50,918,706	98,615,006

Charlotte County Public Schools

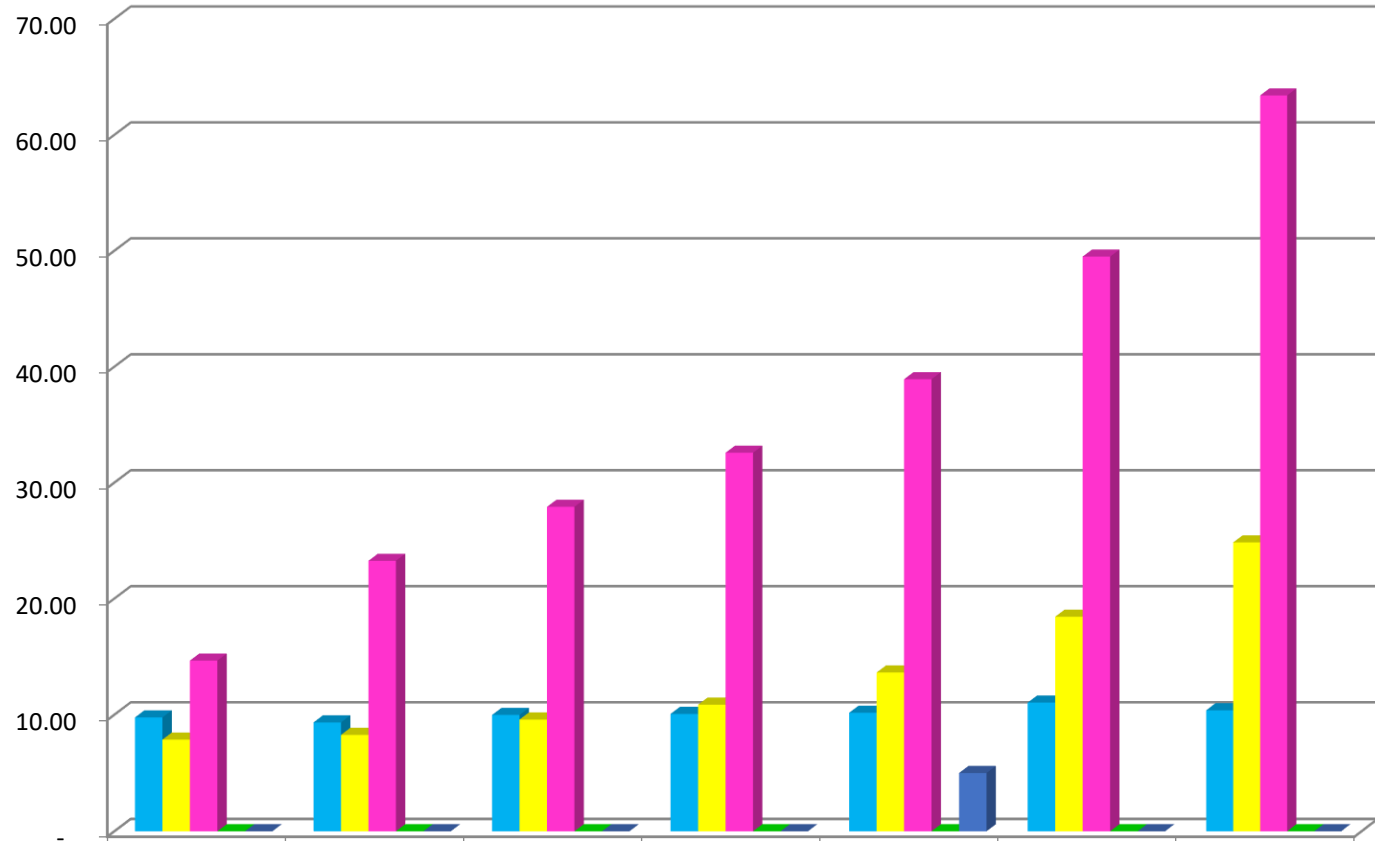
Capital Projects by Fund

	2023-24 Local Capital Improvement Tax Fund	2023-24 Capital Outlay and Debt Service Fund	2023-24 Public Education Capital Outlay Fund	2023-24 Other Capital Outlay Fund	2023-24 Summary of Capital Projects Fund Fund
Estimated Revenue					
State					
Capital Outlay & Debt Service	-	650,000			650,000
Charter School Capital	600,000				600,000
Public Education Capital Outlay					-
Fuel Tax	-	-		50,000	50,000
Total State Sources	600,000	650,000	-	50,000	1,300,000
Local					
Local Ad Valorem Tax Levies	47,699,746	-	-	-	47,699,746
Interest on Investments	2,000,000	-	-	-	2,000,000
Total Local Sources	49,699,746	-	-	-	49,699,746
Transfers					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
Beginning Balance					
	64,881,028	3,619,252	-	360,395	68,860,675
Total	115,180,774	4,269,252	-	410,395	119,860,421
Appropriations					
Lease of Relocatable Facilities	198,000				198,000
Library Books					-
Building and Fixed Building Equipment	600,000				600,000
Furniture and Equipment	19,608,890				19,608,890
Motor Vehicles/Buses	5,606,816				5,606,816
Land	298,000				298,000
Land Improvements	1,050,000				1,050,000
Remodeling	60,873,300				60,873,300
Computer Software	-				-
Debt Service CO & DS Administrative Fee		2,000			2,000
Total Appropriations	88,235,006	2,000	-	-	88,237,006
Transfers Out					
To Debt Service	2,103,000				2,103,000
To General Fund for:					
Maintenance	5,000,000		-		5,000,000
Equipment	50,000				50,000
Charter Schools	1,125,000				1,125,000
Property Insurance Premiums	2,100,000				2,100,000
Total Transfers	10,378,000	-	-	-	10,378,000
Total Appropriations & Transfers	98,613,006	2,000	-	-	98,615,006
Ending Fund Balance					
Restricted to Capital Projects	16,567,768	4,267,252	-	410,395	21,245,415
Total Ending Fund Balance	16,567,768	4,267,252	-	410,395	21,245,415
Total	115,180,774	4,269,252	-	410,395	119,860,421

Charlotte County Public Schools Capital Improvement Tax Levies



Charlotte County Public Schools Capital Projects (in millions)



	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
Transfers	9.76	9.34	9.98	10.07	10.17	11.04	10.38
Furniture & Equipment Projects	7.86	8.27	9.58	10.86	13.62	18.43	24.84
Facility Maintenance & Repair Projects	14.65	23.25	27.91	32.57	38.92	49.49	63.40
Construction Projects	-	-	-	-	-	-	-
Sales Tax Projects	-	-	-	-	5.00	-	-

Special Revenue Fund

Special Revenue Funds – Federal Grants: are used to account for federal funds legally restricted for current operating expenditures, including the acquisition of fixed assets which are necessary for the implementation of the approved grants. Each grant requires separate accounting within the fund for revenues and expenditures and the submission of regularly scheduled expenditure reports as required under the terms of the grant. Although many grants continue each year, an annual grant plan must be submitted to the appropriate federal agency for approval. The District has not received approval for Fiscal Year 2024 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2024 awards will be approximately the same as Fiscal Year 2023 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. CRRSA Act ESSER (ESSER II)
2. ARP Act ESSER (ESSER III)

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

Charlotte County Public Schools
Special Revenue Funds
Summary Budget

	Food Service	Federal Grants	FEMA	Special Revenue
Fund Balances - July 1, 2023	6,104,577	-	251,618	6,356,195
Revenues				
Federal Sources	10,680,537	32,485,343	9,000,000	52,165,880
State Sources	121,892	-		121,892
Local Sources	896,904	-		896,904
Total Revenues	11,699,333	32,485,343	9,000,000	53,184,676
Transfers In	-	-	-	-
Total Revenues and Transfers In	11,699,333	32,485,343	9,000,000	53,184,676
Total Sources of Available Funds	17,803,910	32,485,343	9,251,618	59,540,871
Appropriations				
Instructional	-	20,759,648	29,029	20,788,677
Pupil Personnel Services	-	1,833,886	-	1,833,886
Instructional Media Services	-	-	770	770
Instructional & Curriculum Development Service	-	1,403,866	-	1,403,866
Instructional Staff Training	-	4,932,594	-	4,932,594
Instructional Related Technology	-	-	-	-
Board of Education	-	-	-	-
General Administration	-	1,230,353	-	1,230,353
School Administration	-	453,987	-	453,987
Facilities Acquisition & Construction	-	20,000	121,548	141,548
Fiscal Services	-	-	-	-
Food Services	12,609,968	138,087	-	12,748,055
Central Services	-	-	19,442	19,442
Pupil Transportation Services	-	243,672	16,300	259,972
Operation of Plant	-	1,373,432	-	1,373,432
Maintenance of Plant	-	21,922	8,812,818	8,834,740
Administrative Technology Services	-	-	-	-
Community Services	-	73,896	93	73,989
Debt Services	-	-	-	-
Total Appropriations	12,609,968	32,485,343	9,000,000	54,095,311
Transfers Out	-	-	-	-
Total Appropriations and Transfers Out	12,609,968	32,485,343	9,000,000	54,095,311
Fund Balances - June 30, 2024	5,193,942	-	251,618	5,445,560
Total Uses of Available Funds	17,803,910	32,485,343	9,251,618	59,540,871

Charlotte County Public Schools
Special Revenue Fund - Federal Entitlements/Grants
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	Change
ESTIMATED REVENUE			
Federal Direct:			
Headstart & Early Headstart	3,072,057	886,488	(2,185,569)
Federal through State:			
Vocational Education Acts	289,460	275,445	(14,015)
Individuals with Disabilities Act	4,084,259	4,993,580	909,321
ESEA, Title I	3,783,076	4,351,690	568,614
ESEA, Title II	737,186	743,642	6,456
ESEA, Title III	66,807	76,992	10,185
ESEA, Title IX	61,705	129,264	67,559
Student Support Title IV	320,563	381,709	61,146
Adult Literacy and Civics	126,386	36,385	(90,001)
Adult General Education	177,581	226,464	48,883
subtotal	12,719,080	12,101,659	(617,421)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	12,719,080	12,101,659	(617,421)
APPROPRIATION BY FUNCTION			
5000 Instructional Services	8,020,539	7,565,958	(454,581)
6100 Pupil Personnel Services	996,955	776,800	(220,155)
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	724,152	632,284	(91,868)
6400 Instructional Staff Training	2,189,644	2,286,606	96,962
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	341,871	655,463	313,592
7300 School Administration	177,535	38,746	(138,789)
7400 Facilities Acquisition and Construction	96,058	20,000	(76,058)
7500 Fiscal Services	-	-	-
7600 Food Service	41,573	30,918	(10,655)
7700 Central Services	-	-	-
7800 Pupil Transportation Services	10,643	27,272	16,629
7900 Operation of Plant	120,110	19,118	(100,992)
8100 Maintenance of Plant	-	20,000	20,000
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	28,494	28,494
Total	12,719,080	12,101,659	(617,421)
APPROPRIATION BY OBJECT			
100 Salaries	7,374,020	6,957,042	(416,978)
200 Benefits	2,713,579	2,583,685	(129,894)
300 Purchased Services	1,033,069	1,039,309	6,240
400 Energy Services	1,093	-	(1,093)
500 Materials and Supplies	476,669	391,263	(85,406)
600 Capital Outlay	394,052	157,931	(236,121)
700 Other Expenses	726,598	972,429	245,831
Total	12,719,080	12,101,659	(617,421)

Charlotte County Public Schools
Special Revenue Fund - Federal Grants ESSER II (CRRSA)
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	CHANGE
ESTIMATED REVENUE			
Federal through State:			
CRRSA Act Grants	2,794,510	209,857	(2,584,653)
subtotal	2,794,510	209,857	(2,584,653)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	2,794,510	209,857	(2,584,653)
APPROPRIATION BY FUNCTION			
5000 Instructional Services	1,938,907	203,357	(1,735,550)
6100 Pupil Personnel Services	370,153	-	(370,153)
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	34,908	-	(34,908)
6400 Instructional Staff Training	263,056	-	(263,056)
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	49,829	6,500	(43,329)
7300 School Administration	25,100	-	(25,100)
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Service	-	-	-
7700 Central Services	-	-	-
7800 Pupil Transportation Services	-	-	-
7900 Operation of Plant	112,557	-	(112,557)
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	2,794,510	209,857	(2,584,653)
APPROPRIATION BY OBJECT			
100 Salaries	800,984	8,489	(792,495)
200 Benefits	228,663	3,455	(225,208)
300 Purchased Services	821,505	7,711	(813,794)
400 Energy Services	-	-	-
500 Materials and Supplies	216,726	130,954	(85,772)
600 Capital Outlay	570,952	43,297	(527,655)
700 Other Expenses	155,680	15,951	(139,729)
Total	2,794,510	209,857	(2,584,653)

Charlotte County Public Schools
Special Revenue Fund - Federal Grants ESSER III (ARP)
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	CHANGE
ESTIMATED REVENUE			
Federal through State:			
American Rescue Plan Grants	10,537,987	20,173,827	9,635,840
subtotal	10,537,987	20,173,827	9,635,840
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	10,537,987	20,173,827	9,635,840
APPROPRIATION BY FUNCTION			
5000 Instructional Services	6,645,367	12,990,333	6,344,966
6100 Pupil Personnel Services	754,531	1,057,086	302,555
6200 Instructional Media Services	1,949	-	(1,949)
6300 Instructional Curriculum Dev.	683,309	771,582	88,273
6400 Instructional Staff Training	1,135,847	2,645,988	1,510,141
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	383,040	568,390	185,350
7300 School Administration	120,554	415,241	294,687
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Service	-	107,169	107,169
7700 Central Services	-	-	-
7800 Pupil Transportation Services	2,693	216,400	213,707
7900 Operation of Plant	793,973	1,354,314	560,341
8100 Maintenance of Plant	-	1,922	1,922
8200 Administrative Technology Services	-	-	-
9100 Community Services	16,724	45,402	28,678
Total	10,537,987	20,173,827	9,635,840
APPROPRIATION BY OBJECT			
100 Salaries	3,279,258	6,495,773	3,216,515
200 Benefits	1,009,079	1,189,696	180,617
300 Purchased Services	2,442,239	2,480,511	38,272
400 Energy Services	-	-	-
500 Materials and Supplies	1,351,386	2,783,148	1,431,762
600 Capital Outlay	1,914,653	6,277,778	4,363,125
700 Other Expenses	541,372	946,921	405,549
Total	10,537,987	20,173,827	9,635,840

Charlotte County Public Schools
Special Revenue Fund - Food Service
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	Change
ESTIMATED REVENUE			
Federal through State			
National School Lunch Act	9,248,696	9,558,618	309,922
Summer Feeding Program	240,822	316,359	75,537
USDA Donated Food	871,145	805,560	(65,585)
Other Federal	770,241	-	(770,241)
subtotal	11,130,904	10,680,537	(450,367)
State			
Breakfast Supplement	53,616	53,616	-
Food Service Supplement	68,276	68,276	-
Loss Recovery	-	-	-
	121,892	121,892	-
Local			
Food Service Sales	517,280	582,757	65,477
Other Miscellaneous Sources	37,295	126,947	89,652
Interest on Investments	212,536	187,200	(25,336)
subtotal	767,111	896,904	129,793
Transfer from General Fund	-	-	-
Beginning Fund Balance	5,595,057	6,104,577	509,520
Total	17,614,964	17,803,910	188,946

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE			
Salaries	3,926,942	4,170,106	243,164
Benefits	1,687,749	1,770,427	82,678
Purchased Services*	70,902	270,355	199,453
Energy Services*	163,902	290,725	126,823
Materials and Supplies	5,069,277	5,326,000	256,723
Capital Outlay	146,345	171,500	25,155
Other Expenses**	445,270	610,855	165,585
sub-total	11,510,387	12,609,968	1,099,581
Outgoing Transfers:			
To General Fund	-	-	-
Ending Fund Balance	6,104,577	5,193,942	(910,635)
Total	17,614,964	17,803,910	188,946

Charlotte County Public Schools
Special Revenue Fund - Insurance and FEMA
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	Change
ESTIMATED REVENUE			
Federal through State			
FEMA	9,954,761	9,000,000	(954,761)
Miscellaneous State			
FEMA	-	-	-
Local			
Insurance Proceeds	-	-	-
Interest Earned	126,489	-	(126,489)
Other Income	33,359	-	(33,359)
Beginning Fund Balance	10,813,401	251,618	(10,561,783)
Total	20,928,010	9,251,618	(11,676,392)
APPROPRIATION BY FUNCTION			
5000 Instructional Services	352,219	29,029	(323,190)
6100 Pupil Personnel Services	8,283	-	(8,283)
6200 Instructional Media Services	624	770	146
6300 Instructional Curriculum Dev.	3,270	-	(3,270)
6400 Instructional Staff Training	437	-	(437)
6500 Instructional Related Technology	2,723	-	(2,723)
7100 Board	1,580	-	(1,580)
7200 General Administration	750	-	(750)
7300 School Administration	742	-	(742)
7400 Facilities Acquisition and Construction	218,926	121,548	(97,378)
7500 Fiscal Services	5,562	-	(5,562)
7600 Food Services	65,574	-	(65,574)
7700 Central Services	250,340	19,442	(230,898)
7800 Pupil Transportation Services	175,396	16,300	(159,096)
7900 Operation of Plant	210,801	-	(210,801)
8100 Maintenance	19,339,395	8,812,818	(10,526,577)
8200 Administrative Technology Service	6,369	-	(6,369)
9100 Community Services	33,401	93	(33,308)
Total Appropriations	20,676,392	9,000,000	(11,676,392)
Ending Fund Balance			
	251,618	251,618	-
Total	20,928,010	9,251,618	(11,676,392)

Debt Service Fund

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

Charlotte County Public Schools
Debt Service - Qualified School Construction Bonds
Estimated Revenue/Appropriation

	2022-2023 Actual	2023-2024 Budget	Change
ESTIMATED REVENUE			
Federal:			
Federal Interest Subsidy - QSCB Bonds	1,496,541	2,990,000	1,493,459
State:			
CO and DS Withheld for SBE Bonds	-	-	-
SBE Bond Interest Earned	-	-	-
Proceeds from refunding Bonds	-	-	-
Premium - Sale refunding Bonds	-	-	-
Federal Interest Subsidy - QSCB Bonds	-	-	-
Proceeds from Bond Sale	-	-	-
Total State Sources	-	-	-
Local:			
Local Ad Valorem Tax Levies	-	-	-
Tax Redemptions	-	-	-
Excess Fees	-	-	-
Interest on Investments	1,586,499	1,859,000	272,501
Total Local Sources	1,586,499	1,859,000	272,501
Transfers			
Transfer from Capital Funds	4,381,802	2,103,000	(2,278,802)
Beginning Balance	42,407,915	46,451,507	4,043,592
Total	49,872,757	53,403,507	3,530,750
APPROPRIATION			
Debt Service			
Redemption of Principal	-	-	-
Interest	3,420,000	3,420,000	-
Other Fees	1,250	1,250	-
Subtotal	3,421,250	3,421,250	-
Transfers			
Interfund Transfers	-	-	-
Fund Balance - Reserved for Debt Service	46,451,507	49,982,257	3,530,750
Total	49,872,757	53,403,507	3,530,750

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.

Charlotte County Public Schools
Internal Service Fund - Employee Benefit Program
Estimated Revenue/Appropriation

	2022-2023	2023-2024	
	Actual	Budget	Change
ESTIMATED REVENUE			
Local:			
Insurance Premiums/Board	13,229,739	13,300,000	70,261
Insurance Premiums/Retiree	451,020	500,000	48,980
Insurance Premiums/Employee	3,655,122	3,660,000	4,878
Other Premiums/Reimbursements	1,676,967	1,700,000	23,033
Subtotal	19,012,848	19,160,000	147,152
Beginning Fund Balance	7,783,811	11,031,896	3,248,085
Total	26,796,659	30,191,896	3,395,237
APPROPRIATION			
FUNCTION 7700 - Central Services			
Salaries	44,845	60,000	15,155
Benefits	12,018	14,000	1,982
Purchased Services	6,898,733	6,800,000	(98,733)
Other Expenses	8,809,167	9,500,000	690,833
Subtotal	15,764,763	16,374,000	609,237
Ending Fund Balance	11,031,896	13,817,896	2,786,000
Total	26,796,659	30,191,896	3,395,237

Overview of School District Funding

Appendix A

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

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

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

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. It serves as the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds.

Overview of School District Funding

Appendix A

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

Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, allocations for specific purposes are included in the FEFP. Major allocations within the FEFP include Supplemental Academic Instruction Allocation, Exceptional Student Education Guaranteed Allocation, Transportation and Instructional Materials. Other state education funding includes Class Size Reduction funds as well as Lottery and School Recognition funds.

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



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.

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.



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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.

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

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

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

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

5000 Instruction

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

6000 Instructional Support Services

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

6100 Pupil Personnel Services

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

6200 Instructional Media Services

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

6300 Instruction and Curriculum Development Services

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

6400 Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, 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.

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.

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.

9100 Community Services

Community Services consist of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.

9200 Debt Service.

Expenditures for the retirement of debt and expenditures for interest on debt including interest on current loans.

9700 Transfer of Funds

These are budgeted transactions which withdraw money from one fund and place it in another fund, under control of the board.

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

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

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

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

Budget schedule for school districts

Appendix C

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

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