

2023-2024  
Tentative  
Budget



*CHARLOTTE COUNTY PUBLIC SCHOOLS*

*1445 Education Way*

*Port Charlotte, FL 33948*

*August 1, 2023*



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**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 18.9 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 \$28.6 which is approximately 13.9% of General Fund revenues and transfers. In addition, designated reserves of \$11.3 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 38 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 \$6.4 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 Tentative Budget

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
<b>Fund Balances - July 1, 2023</b>	45,593,162	6,148,198	46,451,506	69,884,031	12,360,456	180,437,353
<b>Revenues</b>						
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
<b>Total Revenues</b>	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
<b>Total Revenues and Transfers In</b>	206,513,508	48,301,118	6,952,000	51,399,746	19,343,000	332,509,372
<b>Total Sources of Available Funds</b>	252,106,670	54,449,316	53,403,506	121,283,777	31,703,456	512,946,725
<b>Appropriations</b>						
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
<b>Total Appropriations</b>	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
<b>Total Appropriations and Transfers Out</b>	208,147,304	50,341,518	3,421,250	99,823,362	17,574,000	379,307,434
<b>Fund Balances - June 30, 2024</b>	43,959,366	4,107,798	49,982,256	21,460,415	14,129,456	133,639,291
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### **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 VALUE**

DR-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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		7/7/2023 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>		3.6020	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>		3.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>		\$	102,599,196	(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>		\$	195,115,073	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>		3.0974	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>			4.12 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>			9.89 %	(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	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title : Mr. 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
<b>This year's proposed tax levy</b>	<b>\$ 213,146,820</b>

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>
<b>TOTAL MILLAGE</b>	<b><u>6.4730</u></b>

	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total
<b>Fund Balances - July 1, 2023</b>	45,593,162	6,148,198	46,451,506	69,884,031	12,360,456	180,437,353
<b>Revenues</b>						
Federal Sources	850,000	47,330,037	2,990,000			51,170,037
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<b>Total Revenues</b>	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
<b>Total Revenues and Transfers In</b>	<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>
<b>Total Sources of Available Funds</b>	<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>
<b>Appropriations</b>						
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
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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
<b>Total Appropriations</b>	<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
<b>Total Appropriations and Transfers Out</b>	<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>
<b>Fund Balances - June 30, 2024</b>	43,959,366	4,107,798	49,982,256	21,460,415	14,129,456	133,639,291
<b>Total Uses of Available Funds</b>	<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

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*6i Xl YhDfcWggF Yei JfYa YbhCj Yfj JYk ''*

*GVMcb''*

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.

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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.

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Signature of Superintendent of Schools

August 1, 2023

Date of Signature

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## ***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

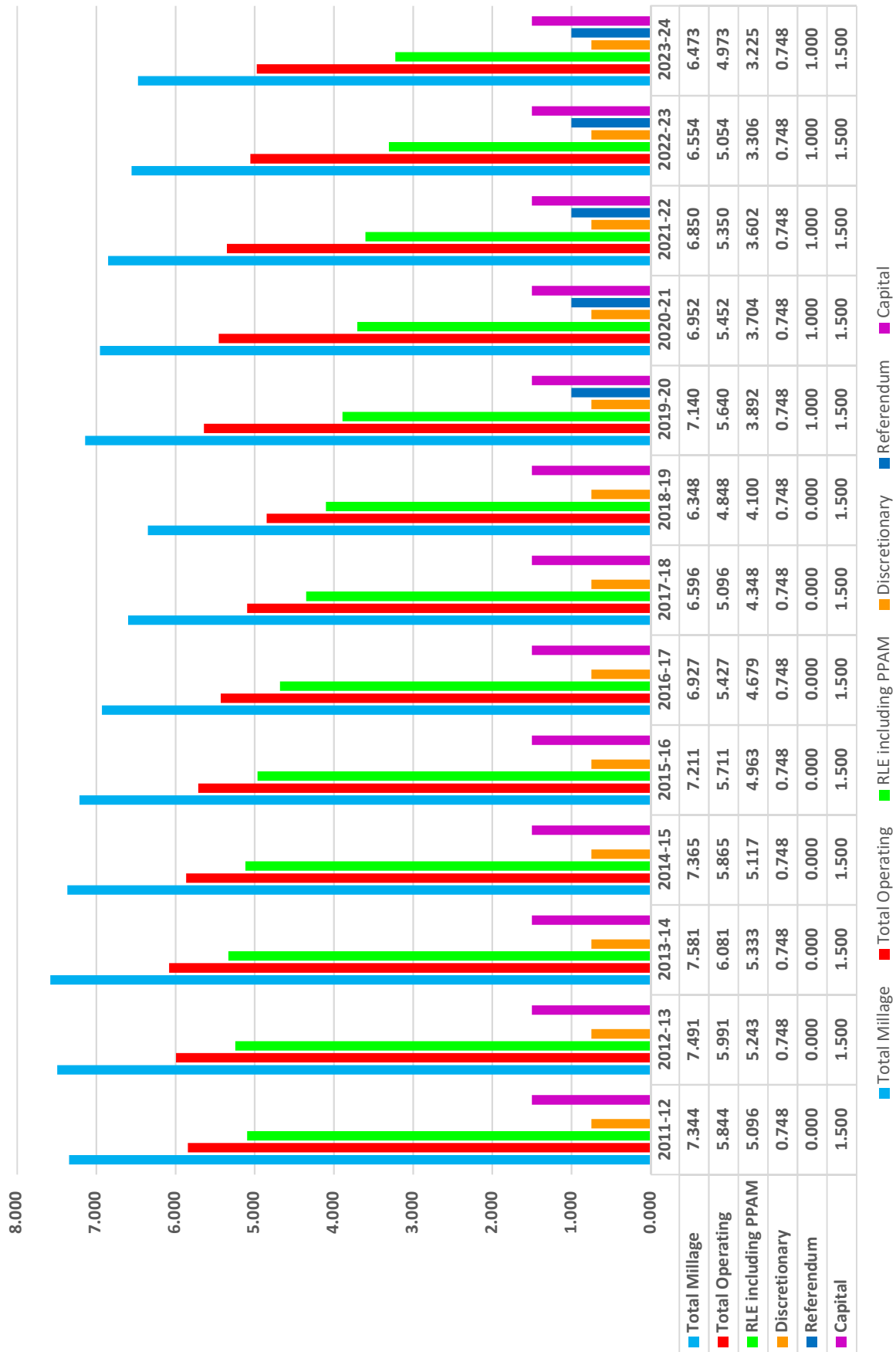
Certified School Taxable Value 32,928,598,758

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)

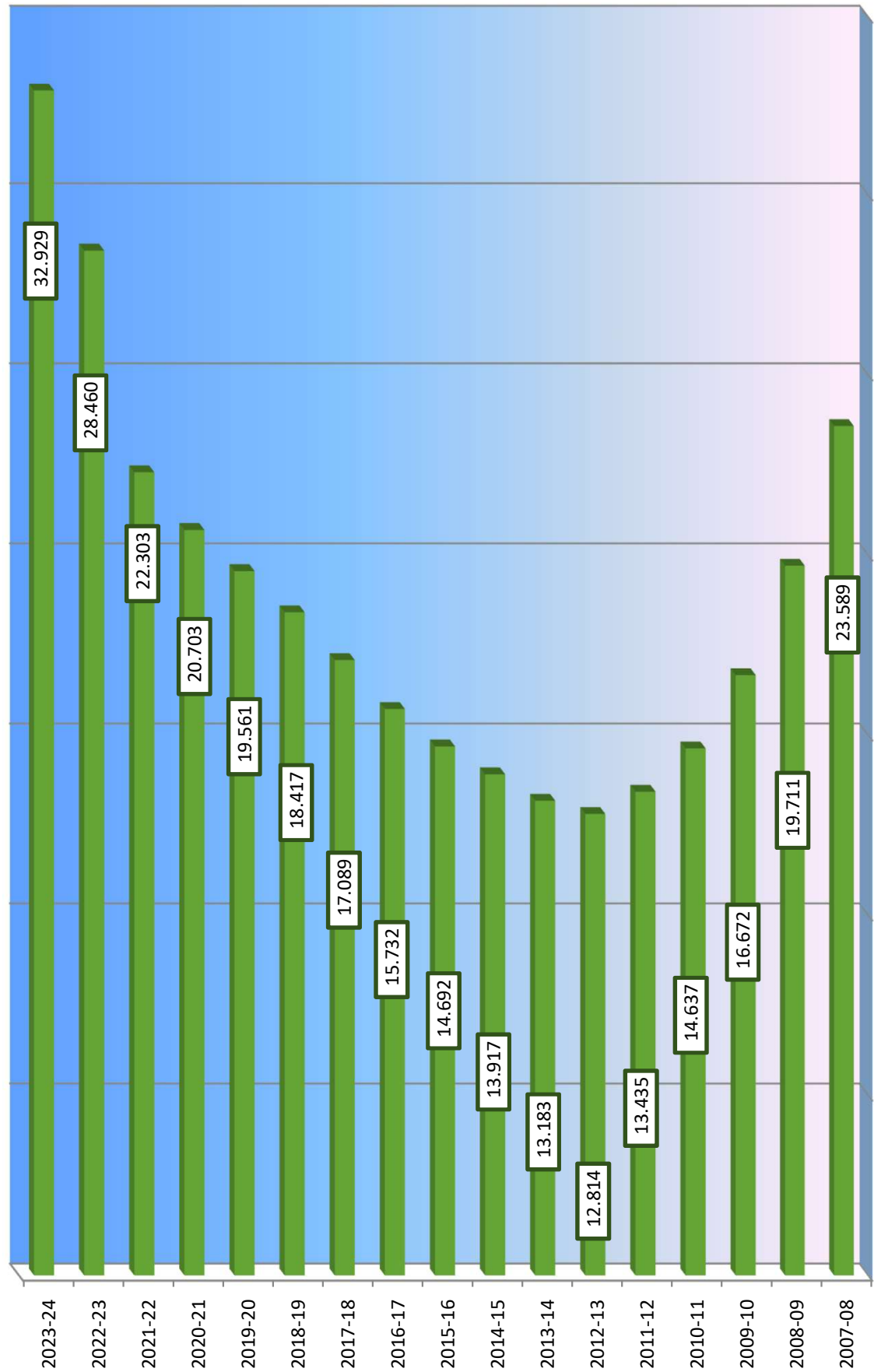
**Note:**

- (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 9.89 percent

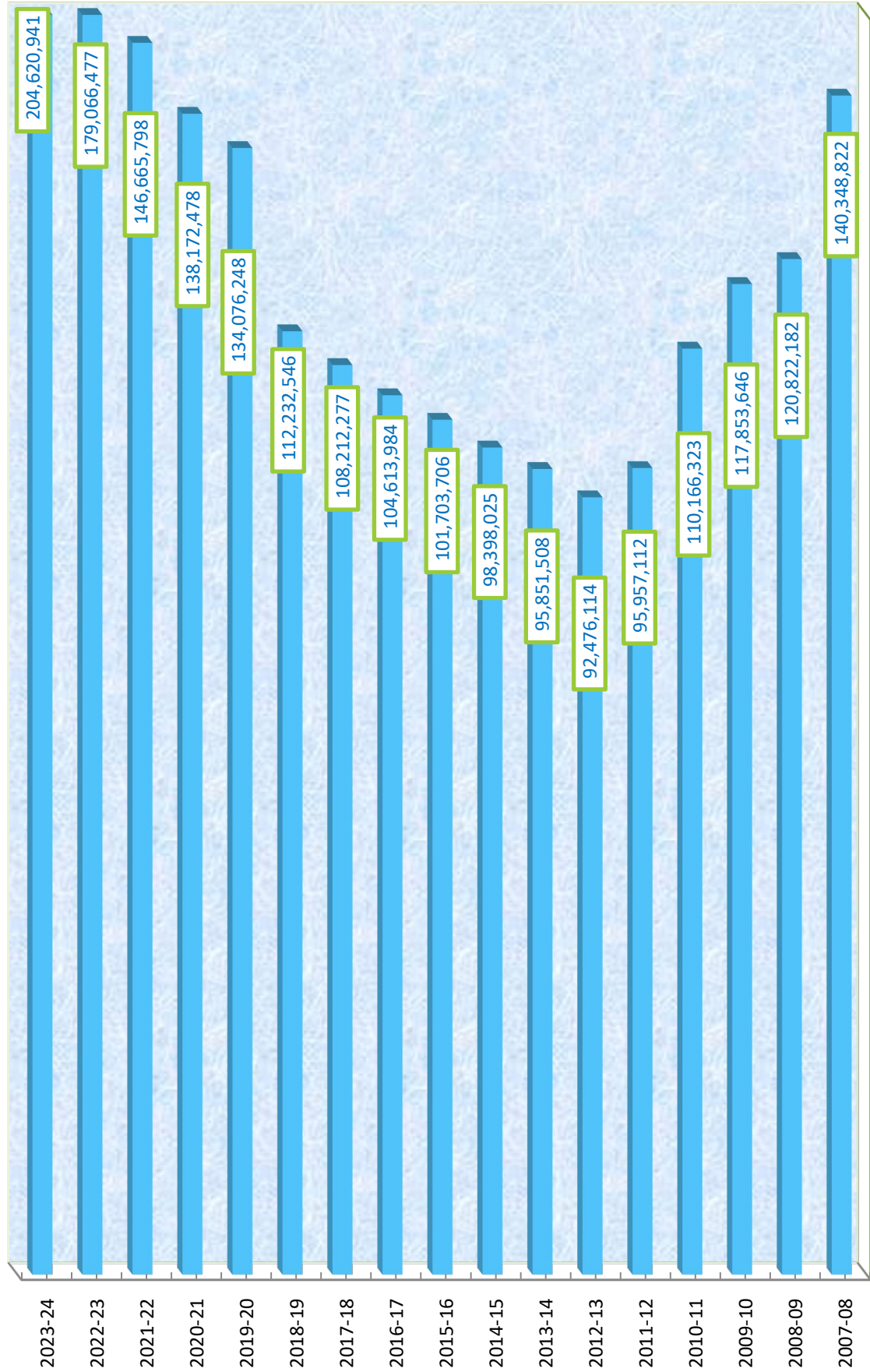
## Charlotte County Public Schools Millage Rates



## 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**

<b>Beginning Fund Balance</b>		45,593,162
Revenues & Transfers In		
Federal Sources	850,000	
State Sources	33,936,367	
Local Sources	163,577,141	
Transfers In	8,150,000	
Total Revenues & Transfers In		206,513,508
Appropriations & Transfers Out		
Instruction	121,283,867	
Instructional Support	13,741,248	
Instructional Media	2,040,265	
Instruction and Curriculum	6,583,184	
Instructional Staff Training	1,479,045	
Instructional-Related Technology	2,113,472	
School Board	928,102	
General Administration	624,667	
School Administration	13,287,334	
Fiscal Services	1,468,057	
Central Services	3,966,666	
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		208,147,304
<b>Revenues in Excess (Deficit) of Appropriations</b>		(1,633,796)
<b>Ending Fund Balance</b>		<u>43,959,366</u>

## General Fund

### Revenues and Transfers In

	2022-23 Estimated	2023-24 Budget	Change
<b>Federal Sources</b>			
Navy Jr. Officer Training Course	230,853	225,000	(5,853)
Medicaid Reimbursement	569,476	575,000	5,524
Miscellaneous Federal Grants	51,842	50,000	(1,842)
	852,171	850,000	(2,171)
<b>State Sources</b>			
Florida Education Finance Program (FEFP)	13,247,321	10,396,037	(2,851,284)
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	9,745	10,000	255
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	1,013,126	-	(1,013,126)
	35,145,960	33,936,367	(1,209,593)
<b>Local Sources</b>			
Required Local Effort Tax Levy	90,401,938	101,946,942	11,545,004
Discretionary Local Effort Tax Levy	20,466,298	23,645,368	3,179,070
Prior Periods Adjustment Tax Levy	54,723	-	(54,723)
Referendum Operating Tax Levy	27,361,361	31,799,831	4,438,470
Rental of School Facilities	99,078	100,000	922
Interest on Investments	2,137,902	2,000,000	(137,902)
Gift, Grants and Bequests	546,770	100,000	(446,770)
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	310,552	225,000	(85,552)
Federal Programs Indirect Cost	741,624	750,000	8,376
Other Local Sources	1,093,190	850,000	(243,190)
	145,363,094	163,577,141	18,214,047
<b>Transfers In</b>			
From Capital Projects Funds			
Property Insurance Premium	1,920,000	2,100,000	180,000
Maintenance & Equipment	4,300,000	5,050,000	750,000
Charter Schools	600,000	1,000,000	400,000
From Other Funds		-	-
	6,820,000	8,150,000	1,330,000
<b>Total Revenue and Transfers In</b>	188,181,225	206,513,508	18,332,283
<b>Beginning Fund Balance</b>	42,318,274	45,593,162	3,274,888
<b>Total Available Funds</b>	230,499,499	252,106,670	21,607,171



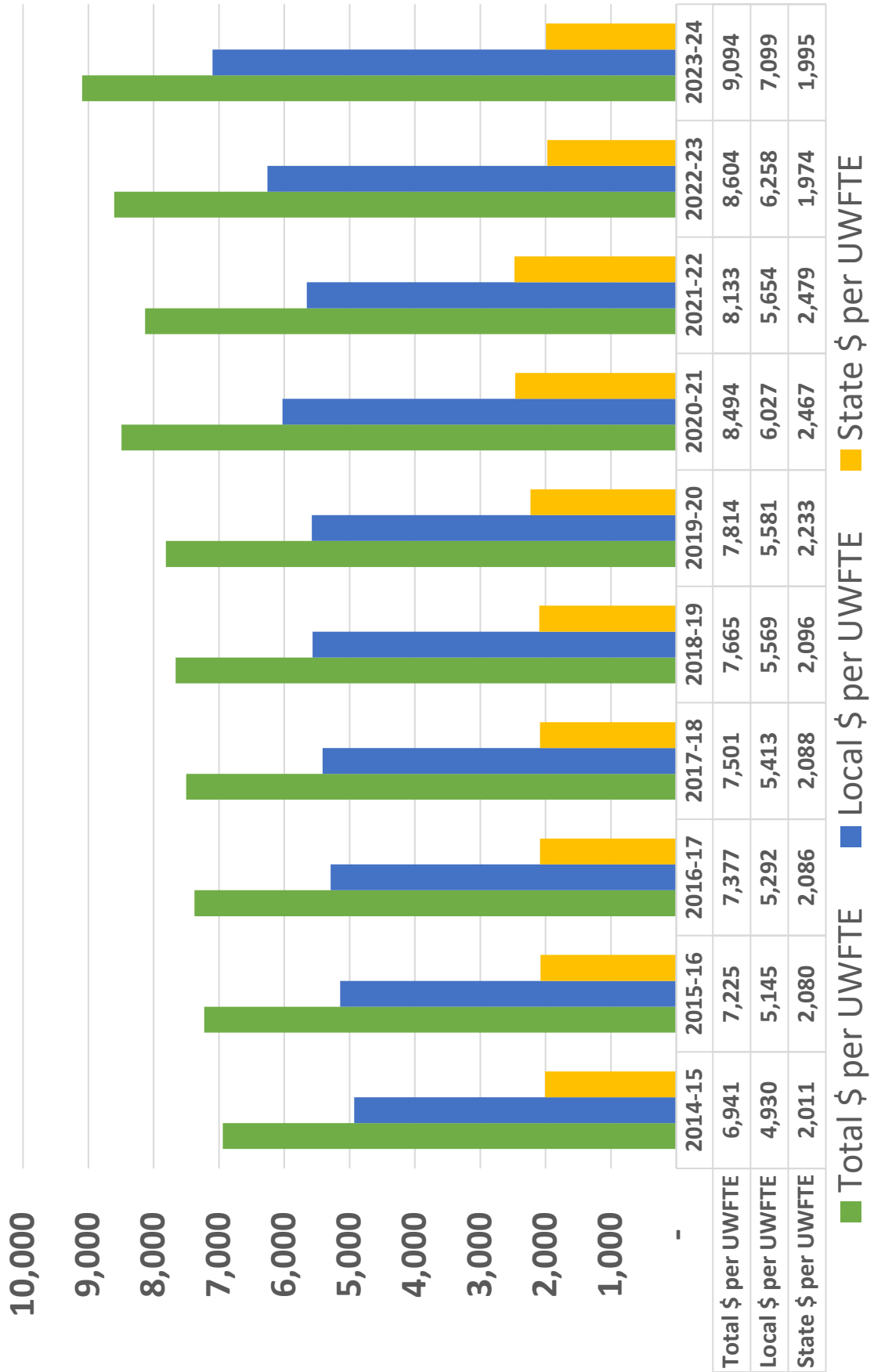
# Charlotte County Public Schools

## Florida Education Finance Program (FEFP)

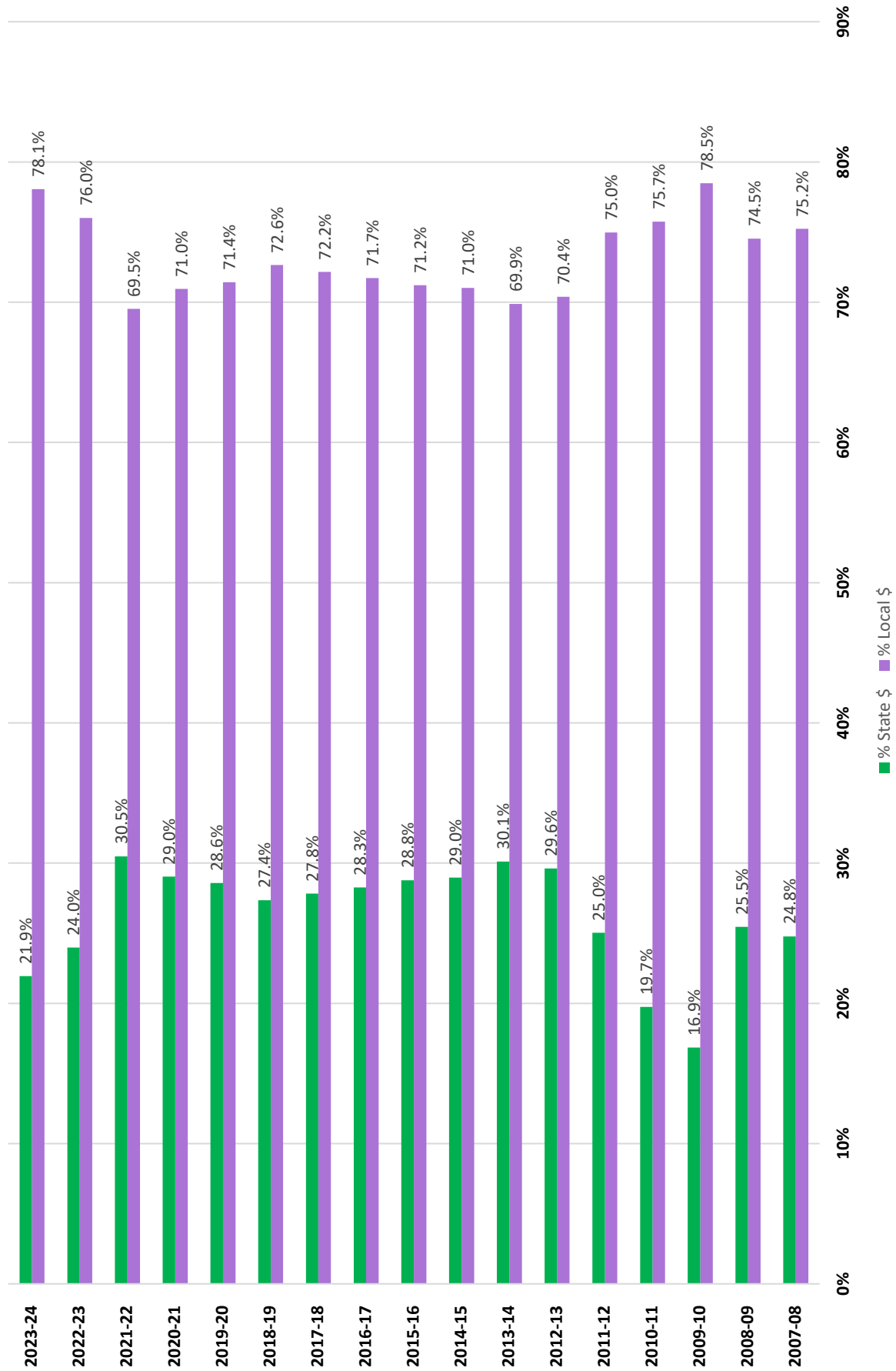
	2022-23 FEFP 4th Calculation	2023-24 Conference Calculation	2023-24 FEFP 2nd Calculation
<b>Major FEFP Formula Components</b>			
Unweighted FTE	16,926.77	17,691.86	17,691.86
Weighted FTE	18,802.47	19,643.24	19,643.24
School Taxable Value (Tax Roll)	28,460,112,934	31,113,963,434	33,124,823,657
Required 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
<b>FEFP Detail</b>			
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

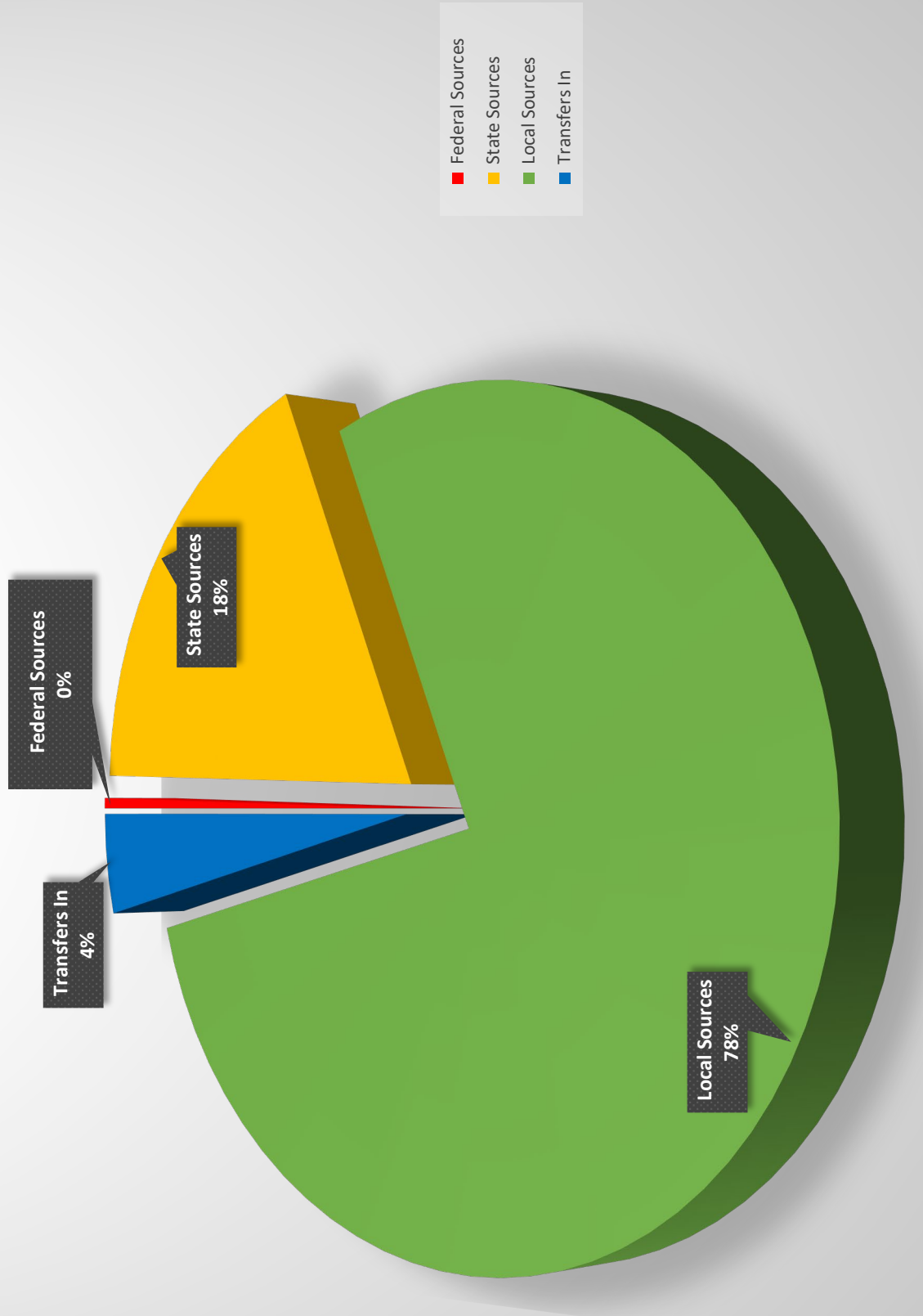
## Historical Funding per UWFTE



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



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



## General Fund Appropriations and Transfers Out

### Expenditures by Function

Function	2022-23 Estimated	2023-24 Budget	Change
Instruction	107,359,718	121,283,867	13,924,149
Instructional Support	11,336,599	13,741,248	2,404,649
Instructional Media	1,865,585	2,040,265	174,680
Instruction and Curriculum	6,286,148	6,583,184	297,036
Instructional Staff Training	2,058,229	1,479,045	(579,184)
Instructional-Related Technology	1,482,207	2,113,472	631,265
School Board	789,115	928,102	138,987
General Administration	573,895	624,667	50,772
School Administration	12,254,207	13,287,334	1,033,127
Fiscal Services	1,380,749	1,468,057	87,308
Central Services	3,843,534	3,966,666	123,132
Student Transportation	9,041,129	10,643,082	1,601,953
Operation of Plant	19,238,821	21,475,798	2,236,977
Maintenance of Plant	5,311,382	6,187,172	875,790
Administrative Technology	1,910,173	2,160,274	250,101
Community Services	174,846	165,071	(9,775)
Debt Service	-	-	-
Total Expenditures	184,906,337	208,147,304	23,240,967
Transfers Out			-
Total Expenditures & Transfers Out	184,906,337	208,147,304	23,240,967

### Expenditures by Object

Object	2022-23 Estimated	2023-24 Budget	Change
Salaries	108,242,438	121,670,203	13,427,765
Benefits	33,965,876	40,051,397	6,085,521
Purchased Services	24,731,325	30,453,428	5,722,103
Energy Services	5,842,233	6,230,550	388,317
Materials & Supplies	6,251,558	6,255,968	4,410
Capital Outlay	1,054,801	677,444	(377,357)
Other Expenses	4,818,106	2,808,314	(2,009,792)
Total Expenditures	184,906,337	208,147,304	23,240,967
Transfers Out		-	-
Total Expenditures & Transfers Out	184,906,337	208,147,304	23,240,967

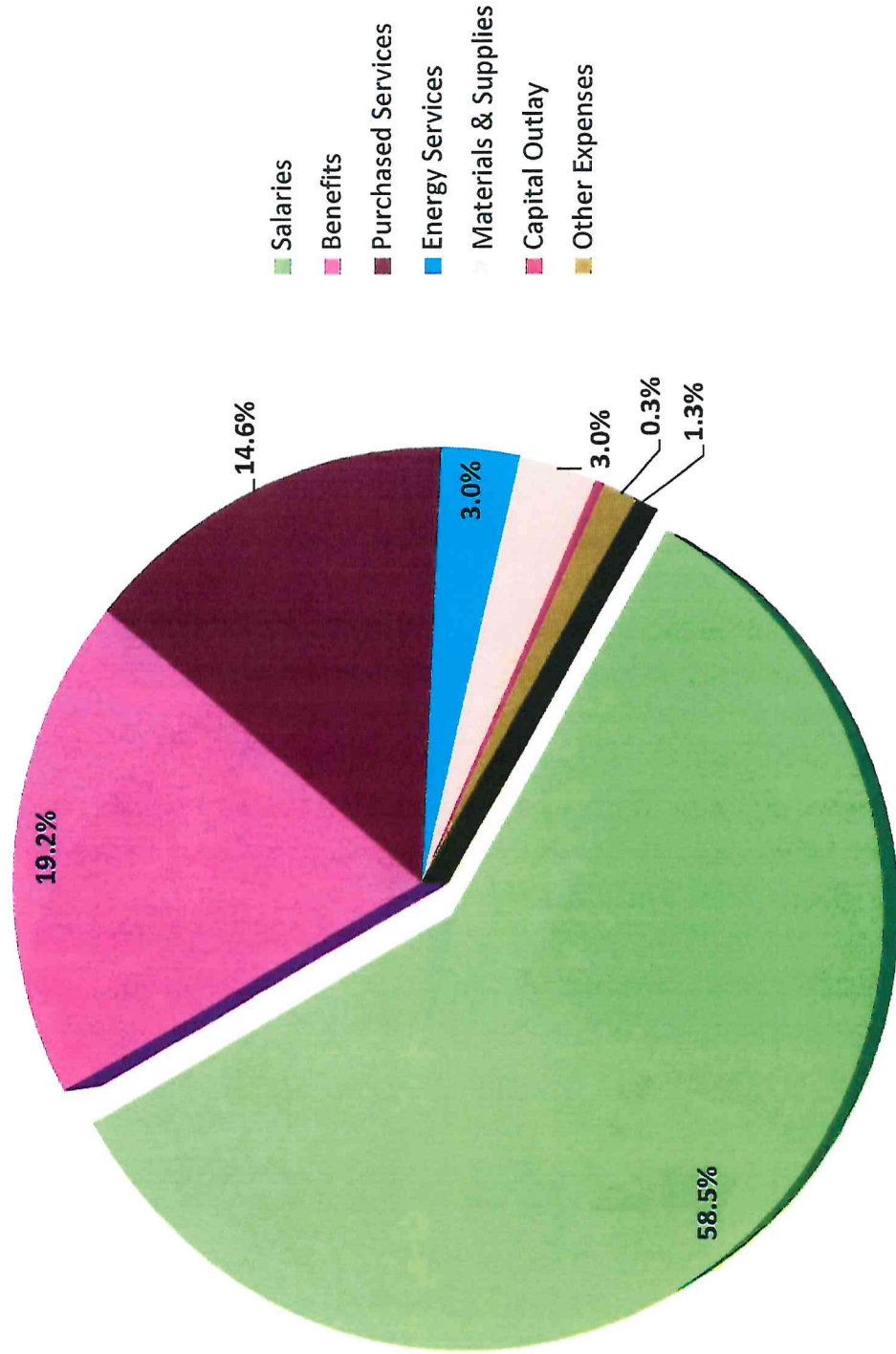
# General Fund

## 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	74,964,392	24,531,621	16,051,886	4,200	4,003,449	52,044	1,676,275	121,283,867
Instructional Support Services	9,459,506	3,087,067	691,255		203,420	160,000	140,000	13,741,248
Instructional Media Services	1,415,444	454,539	48,335		8,262	111,000	2,685	2,040,265
Instruction & Curriculum	4,964,834	1,501,650	47,200	300	19,700		49,500	6,583,184
Instructional Staff Training	798,498	254,747	354,900		56,000	400	14,500	1,479,045
Instructional-Related Technology	493,666	153,806	1,282,600		400	182,600	400	2,113,472
School Board	311,403	200,199	396,000		500		20,000	928,102
General Administration	398,499	78,018	128,650		1,500		18,000	624,667
School Administration	9,842,295	3,165,862	64,723		37,950	1900	174,604	13,287,334
Fiscal Services	1,062,646	326,686	70,925		5,800		2000	1,468,057
Central Services	2,744,559	740,652	324,280	17,300	90,075	1500	48,300	3,966,666
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	121,670,203	40,051,397	30,453,428	6,230,550	6,255,968	677,444	2,808,314	208,147,304
Transfers Out								
Total Expenditures & Transfers Out	121,670,203	40,051,397	30,453,428	6,230,550	6,255,968	677,444	2,808,314	208,147,304

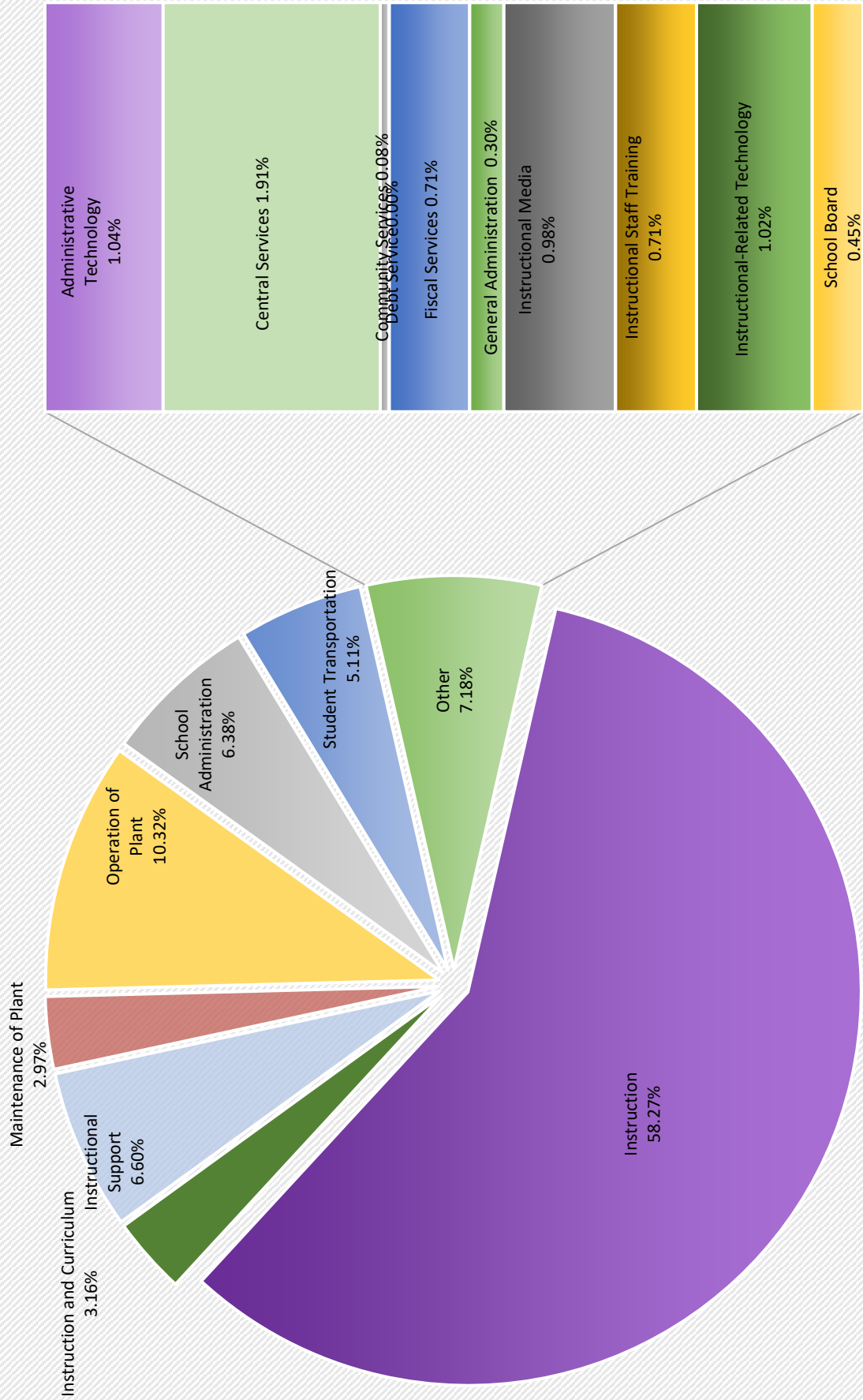
**Charlotte County Public Schools**  
**Percent of General Fund Expenditures by Object**  
**for FY 2023-24**





# 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**

<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
Elementary Schools	51,492,587	58,490,611	6,998,024
Middle Schools	21,864,518	25,206,147	3,341,629
High Schools	32,832,719	36,869,260	4,036,541
Center Schools	14,346,619	15,513,583	1,166,964
Charter Schools	10,834,719	11,885,000	1,050,281
Departments	37,118,634	43,735,032	6,616,398
Special Allocations	16,416,541	16,447,671	31,130
General Fund Totals	184,906,337	208,147,304	23,240,967

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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0021	Sallie Jones Elementary	4,908,085	5,700,992	792,907
0041	Peace River Elementary	5,045,412	5,714,204	668,792
0081	East Elementary	5,144,019	6,364,042	1,220,023
0111	Neil Armstrong Elementary	5,700,641	6,782,359	1,081,718
0141	Meadow Park Elementary	5,725,552	5,943,990	218,438
0191	Vineland Elementary	4,821,226	4,870,246	49,020
0201	Liberty Elementary	4,555,135	5,655,473	1,100,338
0231	Myakka River Elementary	4,745,333	5,620,960	875,627
0251	Deep Creek Elementary	5,851,182	6,345,637	494,455
0301	Kingsway Elementary	4,996,002	5,492,708	496,706
	Elementary School Totals	51,492,587	58,490,611	6,998,024

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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0121	Punta Gorda Middle School	7,157,320	8,266,405	1,109,085
0131	Port Charlotte Middle School	5,316,287	5,931,320	615,033
0181	L.A. Ainger Middle School	4,885,024	5,823,279	938,255
0211	Murdock Middle School	4,505,887	5,185,143	679,256
	Middle School Totals	21,864,518	25,206,147	3,341,629

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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0031	Charlotte High School	12,405,925	14,160,533	1,754,608
0051	Lemon Bay High School	9,077,274	10,257,785	1,180,511
0151	Port Charlotte High School	11,349,520	12,450,942	1,101,422
	High School Totals	32,832,719	36,869,260	4,036,541

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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0042	Charlotte Harbor Center	3,976,632	4,771,909	795,277
0062	Baker Center	922,218	791,472	(130,746)
0161	Charlotte Technical Center	5,846,488	5,895,588	49,100
0171	The Academy	2,547,741	2,884,212	336,471
7004	Charlotte Virtual School	1,053,540	1,170,402	116,862
	Center School Totals	14,346,619	15,513,583	1,166,964

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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0502	Florida Southwestern Collegiate High School	3,057,956	3,285,000	227,044
0503	Babcock Neighborhood School	7,776,763	8,600,000	823,237
	Charter School Totals	10,834,719	11,885,000	1,050,281



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

<b>No.</b>	<b>Location</b>	<b>2022-23 Estimated</b>	<b>2023-24 Budget</b>	<b>Change</b>
0032	Community Services & Communications	197,185	203,625	6,440
9000	Board of Education	699,431	853,452	154,021
9010	Supt. Office	677,944	621,847	(56,097)
9011	Human Resources	1,514,724	1,625,005	110,281
9014	Murdock Office	12,196	20,700	8,504
9021	Finance/Budget	1,445,740	1,644,609	198,869
9022	Purchasing	1,030,246	1,031,293	1,047
9023	Print Shop	299,096	371,725	72,629
9024	Management Information Services	1,369,136	1,608,211	239,075
9025	Facilities	171,630	181,636	10,006
9026	Punta Gorda Office	265,208	118,570	(146,638)
9031	Elementary Instruction	275,859	264,294	(11,565)
9032	Instruction	757,836	623,753	(134,083)
9033	ESE Dept	7,830,590	8,500,239	669,649
9034	Vocational Education	15,999	162,211	146,212
9035	Student Services	4,100,955	5,814,889	1,713,934
9036	Instructional Support	207,868	545,522	337,654
9037	Media Support Services	82,303	54,270	(28,033)
9038	Staff Development	419,390	548,749	129,359
9039	Instructional Related Technology	2,290,127	3,037,380	747,253
9042	Transportation	8,658,255	10,316,490	1,658,235
9043	Sites & Grounds	749,733	746,203	(3,530)
9044	Maintenance	3,847,307	4,612,618	765,311
9045	Custodial Services	199,876	227,741	27,865
<b>Departmental Totals</b>		<b>37,118,634</b>	<b>43,735,032</b>	<b>6,616,398</b>

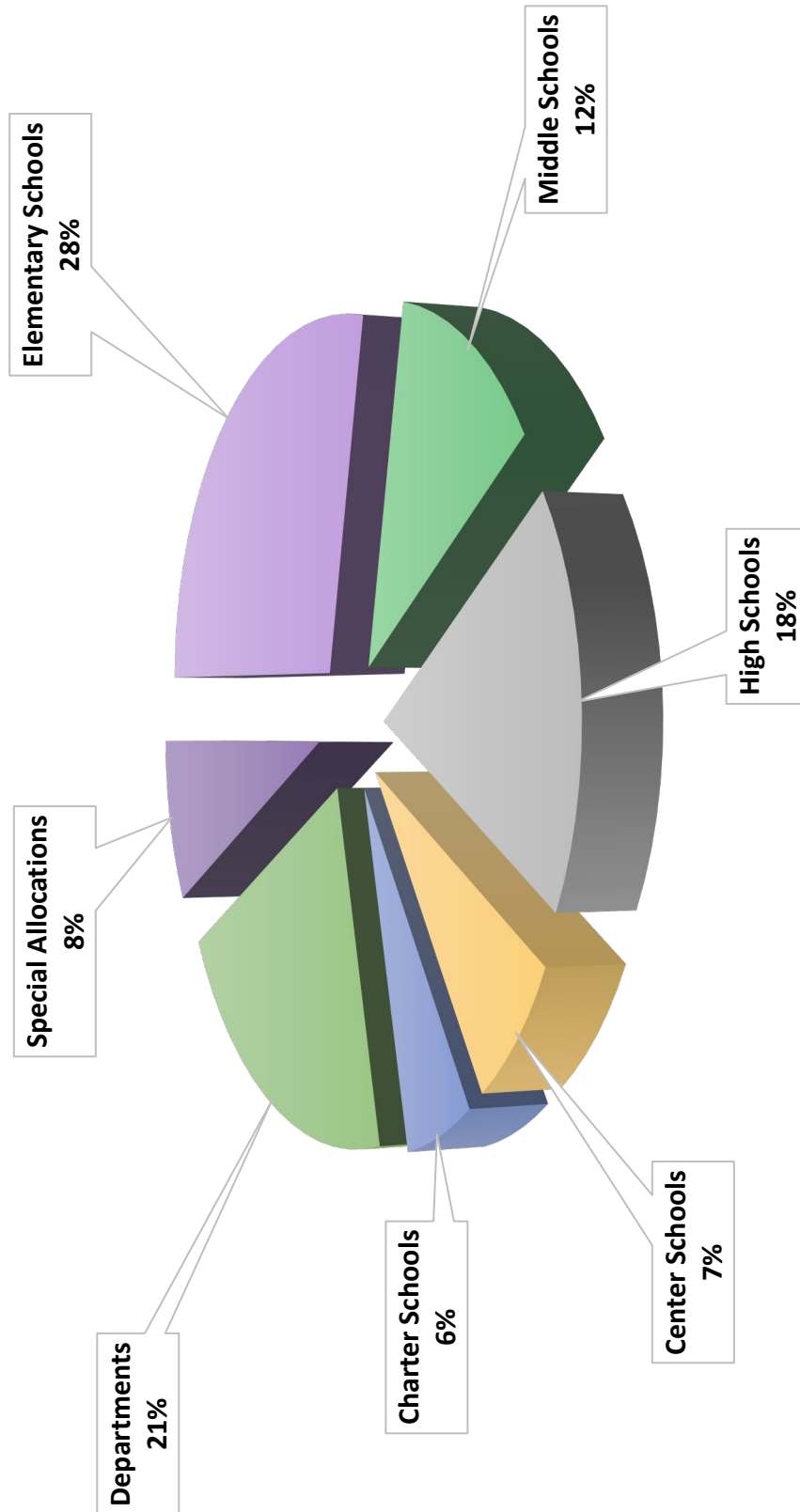
**Charlotte County Public Schools  
General Fund Appropriations  
Special Allocation Projects**

No.	Location	2022-23 Estimated	2023-24 Budget	Change
107	State Library Media	47,711	100,000	52,289
111	Security Detail at Events	110,619	110,000	(619)
119	Aviation Program	944,797	917,668	(27,129)
120	Credit Recovery	222,924	147,600	(75,324)
121	Pre-K Early Intervention	840,052	844,968	4,916
129	CASE Program	20,295	20,000	(295)
141	District Leadership Development	64,890	120,500	55,610
142	CAPE Program	613,689	114,500	(499,189)
146	Florida Lead Teacher Program	281,450	288,000	6,550
163	TANS/Insurance/Unemployment	2,647,824	4,330,000	1,682,176
165	School Resource Officers	2,080,809	2,100,000	19,191
177	Software Maintenance Contracts	1,580,461	1,992,000	411,539
178	CLEF Matching Grant	120,674	-	(120,674)
195	O.P.S.	304,966	312,500	7,534
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	442,362	-	(442,362)
253	Hospital/Homebound Instruction	599,037	750,000	150,963
	Other Allocations	1,811,442	905,610	(905,832)
	Special Allocation Totals	16,416,541	16,447,671	31,130

# Charlotte County Public Schools

## Percent of General Fund Expenditures by Location Type

### FY 2023-24



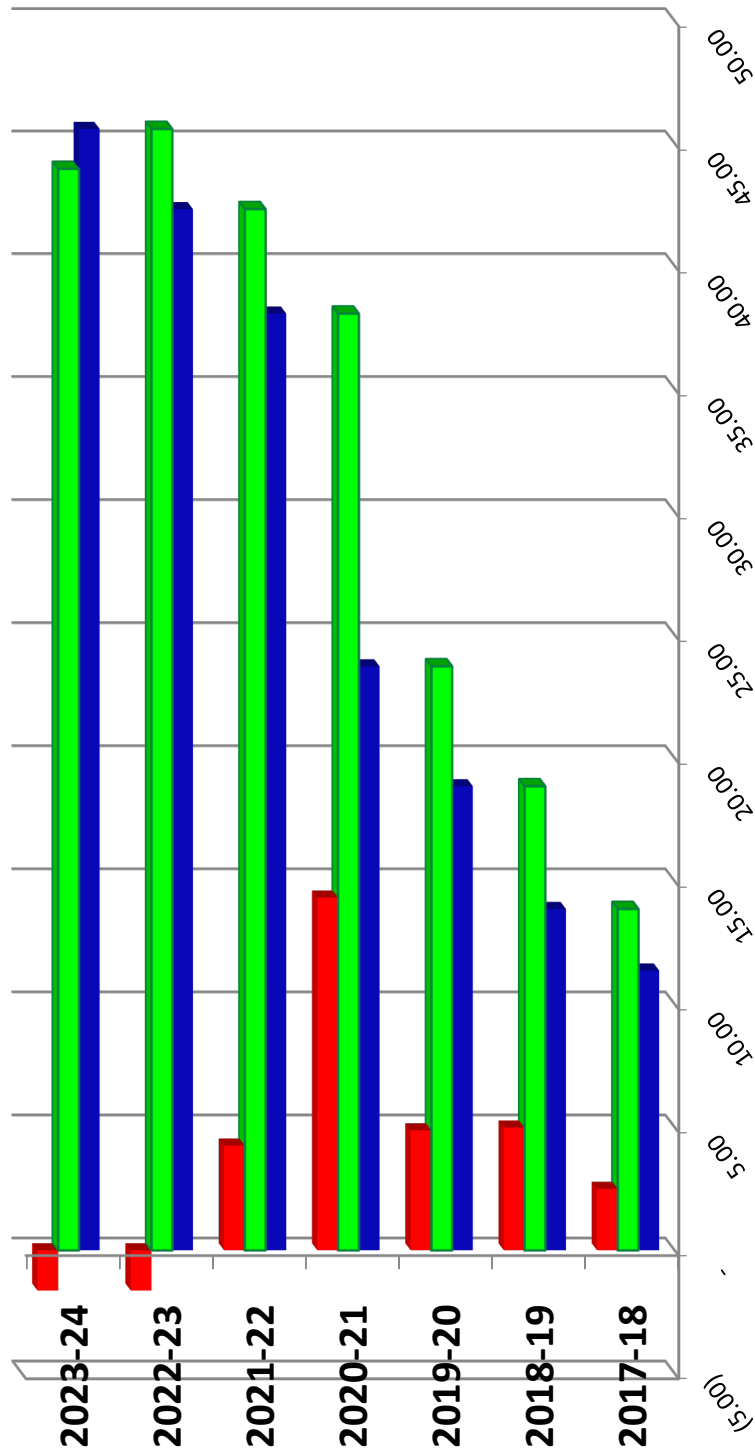
## General Fund Fund Balance

	2022-23 Estimated	2023-24 Budget	Change
<b>Beginning Fund Balance</b>	42,318,274	45,593,162	3,274,888
Revenues & Transfers In			
Total Revenues	181,361,225	198,363,508	17,002,283
Transfers In	6,820,000	8,150,000	1,330,000
Total Revenues & Transfers In	188,181,225	206,513,508	18,332,283
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	184,906,337	208,147,304	23,240,967
Transfers Out	-	-	-
Total Expenditures & Transfers Out	184,906,337	208,147,304	23,240,967
Net Increase(Decrease) in Fund Balance	3,274,888	(1,633,796)	(4,908,684)
<b>Total Ending Fund Balance</b>	45,593,162	43,959,366	(1,633,796)
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	2,500,000	300,000
Restricted for Scholarships			-
Restricted for Teacher Salary Allocation		-	-
Assigned for Referendum Reserve	8,000,000	8,000,000	-
Assigned for Funding Adjustments		2,000,000	2,000,000
Assigned for Enrollment Shortfall		2,000,000	2,000,000
<b>Unassigned Ending Fund Balance</b>	34,593,162	28,634,366	(5,958,796)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	18.4%	13.9%	

# Charlotte County Public Schools

## General Fund Balance

(in millions)



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

# General Fund

## Operating Millage Referendum

	2022-23 Estimated	2023-24 Budget
<b>Beginning Referendum Balance</b>	7,347,177	8,666,681
Revenues		
Operating Millage Tax Revenues	27,361,361	31,799,831
Total Revenues	27,361,361	31,799,831
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	221,952	253,250
Athletics	297,671	225,000
Paraprofessionals	479,379	553,379
Security	1,142,672	1,331,964
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	80,000
Academic Coaches	353,973	445,253
Division of Learning Initiatives	85,259	145,000
Total Quality Initiatives	5,008,465	5,715,534
Charter School Payments	1,633,392	2,000,000
Competitive Salary & Benefits (a)	19,400,000	23,000,000
Referendum Expenditures	26,041,857	30,715,534
Net Increase(Decrease) in Referendum Balance	1,319,504	1,084,297
<b>Ending Referendum Balance</b>	8,666,681	9,750,978
<b>Minimum Required Reserve</b>	8,000,000	8,000,000
<b>Unassigned Referendum Reserve</b>	666,681	1,750,978

(a) includes cost increases associated with longer school day

**Charlotte County Public Schools  
General Fund Staff**

Code No.		2022-23 Budgeted Positions	2023-24 Budgeted Positions	Difference
5000	Instruction	1,190.04	1,187.02	(3.02)
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	37.00	2.40
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)
<b>Total General Fund Positions</b>		<b>1,980.46</b>	<b>2,017.65</b>	<b>37.19</b>

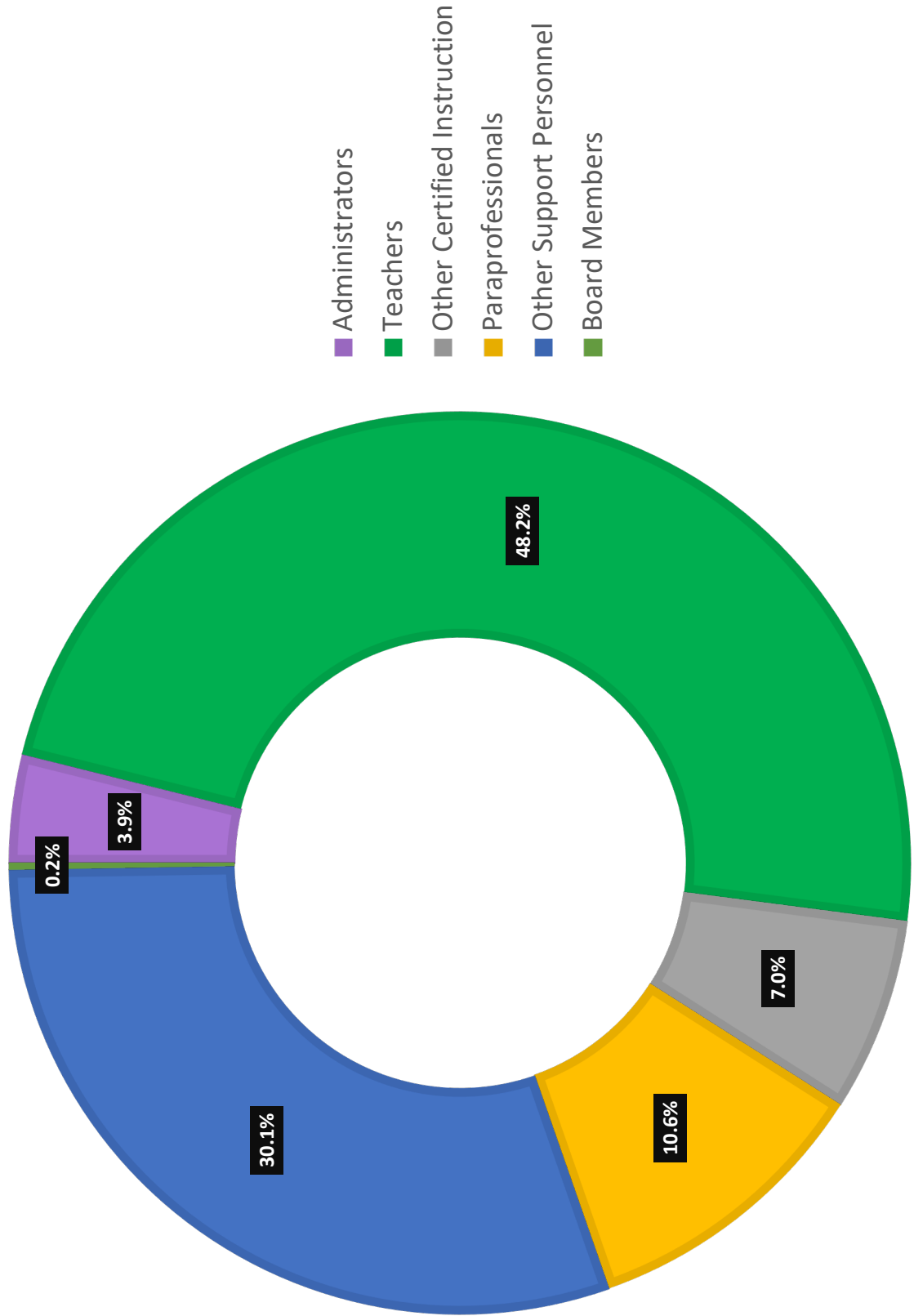
Code No.		2022-23 Budgeted Positions	2023-24 Budgeted Positions	Difference
111	Administrators	74.38	78.38	4.00
121	Teachers	966.00	972.02	6.02
131	Other Certified Instruction	129.82	140.67	10.85
151	Paraprofessionals	220.04	214.00	(6.04)
161	Other Support Personnel	585.22	607.58	22.36
171	Board Members	5.00	5.00	-
<b>Total General Fund Positions</b>		<b>1,980.46</b>	<b>2,017.65</b>	<b>37.19</b>



**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		972.02		211.00	4.00	-	1,187.02	1,190.04	(3.02)
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	3.25				33.75		37.00	34.60	2.40
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)
<b>Total General Fund Positions</b>		<b>78.38</b>	<b>972.02</b>	<b>140.67</b>	<b>214.00</b>	<b>607.58</b>	<b>5.00</b>	<b>2,017.65</b>	<b>1,980.46</b>	<b>37.19</b>

**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		1,000,000	1,000,000
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	-	10,253,000	10,253,000
Furniture & Equipment Projects						
316 Buses	1,272,162	1,901,816	3,173,978	228,156	1,901,816	2,129,972
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	510,000	1,320,000	1,830,000
375 Secondary Instructional Equipment		183,000	183,000		183,000	183,000
380 District-Wide Furniture & Equipment		575,000	575,000	250,000	1,500,000	1,750,000
386 Copiers		172,500	172,500	5,000	210,000	215,000
390 ESE Instructional Equipment		4,000	4,000		4,000	4,000
700 District Technology Plan	7,500,000	3,900,000	11,400,000	11,200,000	3,900,000	15,100,000
Total Furniture & Equipment Projects	9,013,770	7,852,986	16,866,756	12,193,156	9,893,706	22,086,862
Facility Maintenance & Repair Projects						
314 Land Purchases	99,000	99,000	198,000		100,000	100,000
319 Relocatable Facility Costs		125,000	125,000		150,000	150,000
322 Telephone Equipment	137,100	-	137,100	132,000	100,000	232,000
332 Fire Alarms	540,000	1,800,000	2,340,000	2,175,000	2,000,000	4,175,000
334 HVAC	5,000,000	2,000,000	7,000,000	9,500,000	13,000,000	22,500,000
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	2,100,000	1,500,000	3,600,000
337 Security Projects	1,000,000	2,500,000	3,500,000	3,850,000	2,500,000	6,350,000
366 ADA Corrections	20,000	-	20,000			-
374 Floor Covering Replacement	980,000	1,000,000	1,980,000	679,000	3,500,000	4,179,000
376 Athletic Facility Improvements	2,090,000	500,000	2,590,000	3,090,000	500,000	3,590,000
379 Custodial Equipment	125,000	200,000	325,000		200,000	200,000
383 Small Remodeling and Renovation Projects	5,100,000	3,875,000	8,975,000	9,100,000	3,250,000	12,350,000
384 AV Equipment & Installation	2,700,000	2,000,000	4,700,000	3,800,000	2,000,000	5,800,000
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	1,330,000	100,000	1,430,000
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	36,881,500	30,600,000	67,481,500
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	49,074,656	50,748,706	99,823,362

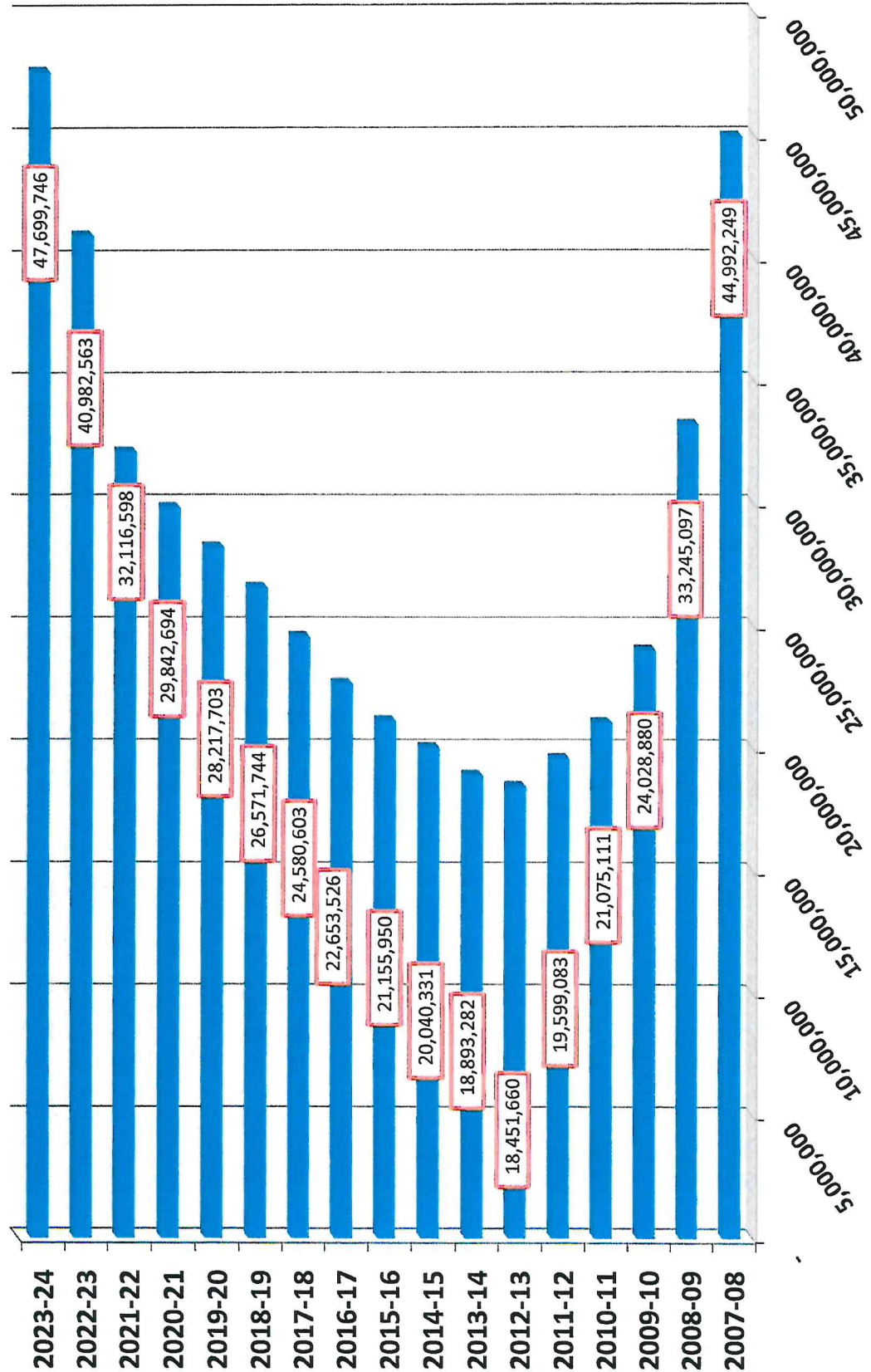
## Charlotte County Public Schools Capital Projects by Fund

	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
<b>Estimated Revenue</b>					
<b>State</b>					
Capital Outlay & Debt Service	-	650,000			650,000
Charter School Capital	1,000,000				1,000,000
Public Education Capital Outlay					-
Fuel Tax	-	-		50,000	50,000
Total State Sources	1,000,000	650,000	-	50,000	1,700,000
<b>Local</b>					
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
<b>Transfers</b>					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
<b>Beginning Balance</b>					
	66,113,517	3,480,282	-	290,232	69,884,031
Total	116,813,263	4,130,282	-	340,232	121,283,777
<b>Appropriations</b>					
Lease of Relocatable Facilities	150,000				150,000
Library Books					-
Building and Fixed Building Equipment	600,000				600,000
Furniture and Equipment	18,326,890				18,326,890
Motor Vehicles/Buses	3,959,972				3,959,972
Land	100,000				100,000
Land Improvements	1,050,000				1,050,000
Remodeling	65,381,500				65,381,500
Computer Software	-				-
Debt Service CO & DS Administrative Fee		2,000			2,000
Total Appropriations	89,568,362	2,000	-	-	89,570,362
<b>Transfers Out</b>					
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	1,000,000				1,000,000
Property Insurance Premiums	2,100,000				2,100,000
Total Transfers	10,253,000	-	-	-	10,253,000
Total Appropriations & Transfers	99,821,362	2,000	-	-	99,823,362
<b>Ending Fund Balance</b>					
Restricted to Capital Projects	16,991,901	4,128,282	-	340,232	21,460,415
Total Ending Fund Balance	16,991,901	4,128,282	-	340,232	21,460,415
Total	116,813,263	4,130,282	-	340,232	121,283,777

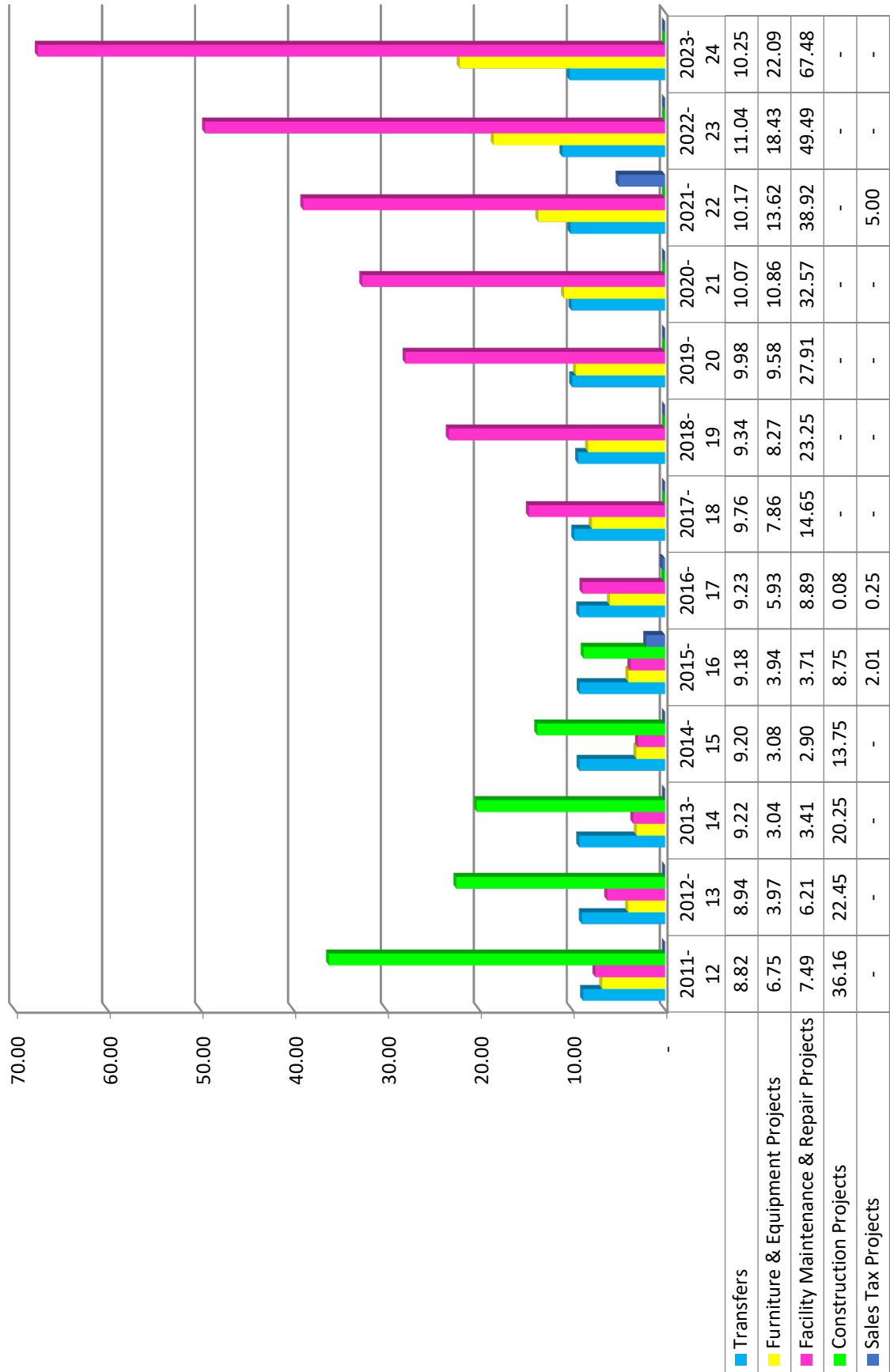


# Charlotte County Public Schools

## Capital Improvement Tax Levies



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





### **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.

SPECIAL REVENUE FUND - FEDERAL GRANT SUMMARY  
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	3,066,287	865,547	(2,200,740)
Federal through State:			
Vocational Education Acts	272,317	275,444	3,127
Individuals with Disabilities Act	4,084,252	4,872,742	788,490
ESEA, Title I	3,767,762	4,351,690	583,928
ESEA, Title II	699,140	743,643	44,503
ESEA, Title III	66,807	110,014	43,207
ESEA, Title IX	62,005	128,964	66,959
Student Support Title IV	303,716	381,709	77,993
Adult Literacy and Civics	125,842	36,385	(89,457)
Adult General Education	176,228	226,464	50,236
CRRSA Act Grants	2,756,194	220,714	(2,535,480)
American Rescue Plan Grants	9,000,277	20,201,578	11,201,301
Charter Planning Grants	-	-	-
Other Federal Grants	-	-	-
subtotal	24,380,827	32,414,894	8,034,067
Local Grants			
Other	-	-	-
subtotal	-	-	-
Total	24,380,827	32,414,894	8,034,067

APPROPRIATION BY FUNCTION

5000 Instructional Services	15,067,267	20,864,762	5,797,495
6100 Pupil Personnel Services	2,107,570	1,906,643	(200,927)
6200 Instructional Media Services	1,949	-	(1,949)
6300 Instructional Curriculum Dev.	1,441,093	1,397,649	(43,444)
6400 Instructional Staff Training	3,522,981	4,694,322	1,171,341
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	730,807	1,269,233	538,426
7300 School Administration	322,989	361,326	38,337
7400 Facilities Acquisition and Construction	96,058	-	(96,058)
7500 Fiscal Services	-	-	-
7600 Food Service	41,573	117,051	75,478
7700 Central Services	-	-	-
7800 Pupil Transportation Services	13,166	243,842	230,676
7900 Operation of Plant	1,019,500	1,465,320	445,820
8100 Maintenance of Plant	-	20,000	20,000
8200 Administrative Technology Services	-	-	-
9100 Community Services	15,874	74,746	58,872
Total	24,380,827	32,414,894	8,034,067

APPROPRIATION BY OBJECT

100 Salaries	11,330,607	13,283,004	1,952,397
200 Benefits	3,927,980	3,810,769	(117,211)
300 Purchased Services	4,099,274	3,730,767	(368,507)
400 Energy Services	923	102	(821)
500 Materials and Supplies	2,000,084	3,332,011	1,331,927
600 Capital Outlay	1,644,805	6,308,445	4,663,640
700 Other Expenses	1,377,154	1,949,796	572,642
Total	24,380,827	32,414,894	8,034,067

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

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	3,066,287	865,548	(2,200,739)
Federal through State:			
Vocational Education Acts	272,317	275,444	3,127
Individuals with Disabilities Act	4,084,252	4,872,742	788,490
ESEA, Title I	3,767,762	4,351,690	583,928
ESEA, Title II	699,140	743,642	44,502
ESEA, Title III	66,807	110,014	43,207
ESEA, Title IX	62,005	128,964	66,959
Student Support Title IV	303,716	381,709	77,993
Adult Literacy and Civics	125,842	36,385	(89,457)
Adult General Education	176,228	226,464	50,236
subtotal	12,624,356	11,992,602	(631,754)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	12,624,356	11,992,602	(631,754)

APPROPRIATION BY FUNCTION

5000 Instructional Services	7,990,273	7,518,522	(471,751)
6100 Pupil Personnel Services	988,300	777,854	(210,446)
6200 Instructional Media Services	-	-	-
6300 Instructional Curriculum Dev.	722,876	663,365	(59,511)
6400 Instructional Staff Training	2,142,376	2,223,065	80,689
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	342,068	648,735	306,667
7300 School Administration	177,335	38,230	(139,105)
7400 Facilities Acquisition and Construction	96,058	-	(96,058)
7500 Fiscal Services	-	-	-
7600 Food Service	41,573	4,718	(36,855)
7700 Central Services	-	-	-
7800 Pupil Transportation Services	10,473	27,442	16,969
7900 Operation of Plant	113,024	42,177	(70,847)
8100 Maintenance of Plant	-	20,000	20,000
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	28,494	28,494
Total	12,624,356	11,992,602	(631,754)

APPROPRIATION BY OBJECT

100 Salaries	7,370,592	6,825,428	(545,164)
200 Benefits	2,713,249	2,593,599	(119,650)
300 Purchased Services	974,764	1,045,622	70,858
400 Energy Services	923	102	(821)
500 Materials and Supplies	489,626	431,550	(58,076)
600 Capital Outlay	348,607	132,678	(215,929)
700 Other Expenses	726,595	963,623	237,028
Total	12,624,356	11,992,602	(631,754)

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

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal through State:			
CRRSA Act Grants	2,756,194	220,714	(2,535,480)
subtotal	2,756,194	220,714	(2,535,480)
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	2,756,194	220,714	(2,535,480)

APPROPRIATION BY FUNCTION

5000 Instructional Services	1,909,684	198,459	(1,711,225)
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	5,624	(257,432)
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	41,198	16,631	(24,567)
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	112,095	-	(112,095)
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	-	-	-
Total	2,756,194	220,714	(2,535,480)

APPROPRIATION BY OBJECT

100 Salaries	800,984	10,219	(790,765)
200 Benefits	228,663	11,716	(216,947)
300 Purchased Services	821,505	6,929	(814,576)
400 Energy Services	-	-	-
500 Materials and Supplies	187,041	111,172	(75,869)
600 Capital Outlay	570,952	64,047	(506,905)
700 Other Expenses	147,049	16,631	(130,418)
Total	2,756,194	220,714	(2,535,480)

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

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal through State:			
American Rescue Plan Grants	9,000,277	20,201,578	11,201,301
subtotal	9,000,277	20,201,578	11,201,301
Local Grants			
Other	-	-	-
subtotal	-	-	-
Transfer from Other General Fund	-	-	-
Total	9,000,277	20,201,578	11,201,301

APPROPRIATION BY FUNCTION

5000 Instructional Services	5,167,310	13,147,781	7,980,471
6100 Pupil Personnel Services	749,117	1,128,789	379,672
6200 Instructional Media Services	1,949	-	(1,949)
6300 Instructional Curriculum Dev.	683,309	734,284	50,975
6400 Instructional Staff Training	1,117,549	2,465,633	1,348,084
6500 Instructional Related Technology	-	-	-
7100 Board	-	-	-
7200 General Administration	347,541	603,867	256,326
7300 School Administration	120,554	323,096	202,542
7400 Facilities Acquisition and Construction	-	-	-
7500 Fiscal Services	-	-	-
7600 Food Service	-	112,333	112,333
7700 Central Services	-	-	-
7800 Pupil Transportation Services	2,693	216,400	213,707
7900 Operation of Plant	794,381	1,423,143	628,762
8100 Maintenance of Plant	-	-	-
8200 Administrative Technology Services	-	-	-
9100 Community Services	15,874	46,252	30,378
Total	9,000,277	20,201,578	11,201,301

APPROPRIATION BY OBJECT

100 Salaries	3,159,031	6,447,357	3,288,326
200 Benefits	986,068	1,205,454	219,386
300 Purchased Services	2,303,005	2,678,216	375,211
400 Energy Services	-	-	-
500 Materials and Supplies	1,323,417	2,789,289	1,465,872
600 Capital Outlay	725,246	6,111,720	5,386,474
700 Other Expenses	503,510	969,542	466,032
Total	9,000,277	20,201,578	11,201,301



SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal through State			
National School Lunch Act	9,248,696	8,793,224	(455,472)
Summer Feeding Program	161,244	316,359	155,115
USDA Donated Food	491,941	805,560	313,619
Other Federal	770,241	-	(770,241)
subtotal	10,672,122	9,915,143	(756,979)
State			
Breakfast Supplement	53,617	53,616	(1)
Food Service Supplement	68,277	68,276	(1)
Loss Recovery	-	-	-
	121,894	121,892	(2)
Local			
Food Service Sales	554,286	578,138	23,852
Other Miscellaneous Sources	-	80,851	80,851
Interest on Investments	187,200	187,200	-
subtotal	741,486	846,189	104,703
Transfer from General Fund	-	-	-
Beginning Fund Balance	5,595,057	5,874,890	279,833
Total	17,130,559	16,758,114	(372,445)
APPROPRIATION			
FUNCTION 7600 - FOOD SERVICE			
Salaries	3,926,942	4,417,385	490,443
Benefits	1,687,749	1,823,866	136,117
Purchased Services*	70,272	270,355	200,083
Energy Services*	4,149	290,725	286,576
Materials and Supplies	5,156,061	5,326,000	169,939
Capital Outlay	145,226	171,500	26,274
Other Expenses**	265,270	626,793	361,523
sub-total	11,255,669	12,926,624	1,670,955
Outgoing Transfers:			
To General Fund	-	-	-
Ending Fund Balance	5,874,890	3,831,490	(2,043,400)
Total	17,130,559	16,758,114	(372,445)

\*Includes food service portion of utilities

\*\*Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2022-2023 Actual	2023-2024 Budget	CHANGE
Federal through State			
FEMA	9,954,761	5,000,000	(4,954,761)
Miscellaneous State			
FEMA	-	-	-
Local			
Insurance Proceeds	-	-	-
Interest Earned	124,891	-	(124,891)
Other Income	33,401	-	(33,401)
Unrealized loss on SBA Plan B	-	-	-
Beginning Fund Balance	10,813,401	273,308	(10,540,093)
Total	20,926,454	5,273,308	(15,653,146)
APPROPRIATION BY FUNCTION			
5000 Instructional Services	337,481	13,030	(324,451)
6100 Pupil Personnel Services	8,283	-	(8,283)
6200 Instructional Media Services	-	770	770
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	749	-	(749)
7300 School Administration	742	-	(742)
7400 Facilities Acquisition and Construction	180,807	-	(180,807)
7500 Fiscal Services	5,562	-	(5,562)
7600 Food Services	65,574	-	(65,574)
7700 Central Services	250,340	-	(250,340)
7800 Pupil Transportation Services	163,418	16,300	(147,118)
7900 Operation of Plant	210,801	-	(210,801)
8100 Maintenance	19,207,350	4,969,900	(14,237,450)
8200 Administrative Technology Service	6,369	-	(6,369)
9100 Community Services	174,259	-	(174,259)
Total Appropriations	20,619,745	5,000,000	(15,619,745)
Transfers Out			
To General Fund	-	-	-
Ending Fund Balance	273,308	273,308	-
Total	20,893,053	5,273,308	(15,619,745)



### **Debt Service Fund**

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

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2022-23 Actual	2023-24 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$ 2,993,082	\$ 2,990,000	\$ (3,082)
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	\$ 2,993,082	\$ 2,990,000	\$ (3,082)
Local			
Local Ad Valorem Tax Levies			
Tax Redemptions			
Excess Fees			
Interest on Investments	1,586,499.00	1,859,000.00	272,501.0
Total Local Sources	\$ 1,586,499	\$ 1,859,000	\$ 272,501
Transfers			
Transfer From Capital Funds	\$ 2,885,261	\$ 2,103,000	\$ (782,261)
Beginning Balance	\$ 42,407,915	\$ 46,451,506	\$ 4,043,591
Total	\$ 49,872,757	\$ 53,403,506	\$ 3,530,749

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	49,982,256	3,530,749
Total	\$ 49,872,757	\$ 53,403,506	\$ 3,530,749

### **Internal Service Fund**

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

# INTERNAL SERVICE FUND- ESTIMATED REVENUE/APPROPRIATION

## EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2022-23 Actual	2023-24 Budget	Change
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
sub-total	\$ 19,012,848	\$ 19,160,000	\$ 147,152
Beginning Fund Balance	\$ 7,783,811	\$ 11,163,775	\$ 3,379,964
Total	\$ 26,796,659	\$ 30,323,775	\$ 3,527,116

## APPROPRIATION

### FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$ 44,845	\$ 60,000	\$ 15,155
Benefits	12,018	14,000	1,982
Purchased Services	6,766,854	6,800,000	33,146
Other Expenses	8,809,167	9,500,000	690,833
sub-total	\$ 15,632,884	\$ 16,374,000	\$ 741,116
Ending Fund Balance	\$ 11,163,775	\$ 13,949,775	\$ 2,786,000
Total	\$ 26,796,659	\$ 30,323,775	\$ 3,527,116

## *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.

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.



**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:

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