

# *Charlotte County Public Schools*

2019-2020

## Tentative Budget



*CHARLOTTE COUNTY PUBLIC SCHOOLS*

*1445 Education Way*

*Port Charlotte, FL 33948*

*July 30, 2019*





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**CHARLOTTE COUNTY PUBLIC SCHOOLS**

**2019-2020 ANNUAL BUDGET**

Mr. Steve Dionisio

Superintendent of Schools

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

**MEMBERS OF SCHOOL BOARD**

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

Mrs. Wendy Atkinson, Vice-Chairman, District 5 - Term Expires 11/16/20

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

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

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

**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 2019-2020. There have been many adjustments from the 2018-2019 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 2019-2020 are approximately \$24.2 Million more than revenues budgeted in 2018-2019
- Charlotte County voters passed a referendum which will yield \$18.8 million in additional revenue generated by the one millage levy
- Budget includes an Unassigned Ending Fund Balance of \$15.1 million which is approximately 9.5%. In addition, designated reserves of \$8.4 million have been established for specific purposes which potentially may occur during 2018-2019
- Allocations are based on being able to meet compliance with the Class Size Amendment
- Budget reflects an estimated increase in student enrollment from 2018-2019 of 134 FTE
- Includes 90 more positions than were in the 2018-2019 General Fund budget
- Millage rates reflect an increase from 6.348 mills to 7.14 mills
- Capital Improvement Tax millage yields \$1.6 million more than 2018-2019 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 2019-2020 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,

Steve Dionisio  
Superintendent



Public schools in Florida operate within the framework of the Florida School Laws, Chapters 1000-1013, Florida Statutes. Charlotte County Public Schools is a body corporate with the powers and duties specified in Florida Statutes 1001.30.

The five School Board members are elected for four-year terms at the November general election from five district school board member residence areas, which are approximately equal in population. Each School Board member is charged with representing the entire district.

Responsibility for the administration and management of the schools and for the supervision of instruction in the district is vested in the Superintendent as the Secretary and Executive Officer of the School Board.

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



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

The **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 2019-20 Budget**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>
<b>Fund Balances - July 1, 2019</b>	17,713,868	5,543,546	35,477,913	21,173,745	1,355,974	81,265,046
<b>Revenues</b>						
Federal Sources	1,255,000	21,794,383	2,970,864			26,020,247
State Sources	40,899,916	113,919	52,876	680,000		41,746,711
Local Sources	110,320,668	1,042,214	766,000	28,567,703	18,800,000	159,496,585
<b>Total Revenues</b>	<u>152,475,584</u>	<u>22,950,516</u>	<u>3,789,740</u>	<u>29,247,703</u>	<u>18,800,000</u>	<u>227,263,543</u>
Transfers In	5,745,000		4,234,653			9,979,653
<b>Total Revenues and Transfers In</b>	<u>158,220,584</u>	<u>22,950,516</u>	<u>8,024,393</u>	<u>29,247,703</u>	<u>18,800,000</u>	<u>237,243,196</u>
<b>Total Sources of Available Funds</b>	<u>175,934,452</u>	<u>28,494,062</u>	<u>43,502,306</u>	<u>50,421,448</u>	<u>20,155,974</u>	<u>318,508,242</u>
<b>Appropriations</b>						
Instructional	92,013,765	6,365,833				98,379,598
Pupil Personnel Services	10,542,879	1,170,884				11,713,763
Instructional Media Services	1,704,487					1,704,487
Instructional & Curriculum Development Service	4,085,753					4,085,753
Instructional Staff Training	1,998,399	2,440,058				4,438,457
Instructional Related Technology	956,268					956,268
Board of Education	793,831	1,042				794,873
General Administration	365,850	590,415				956,265
School Administration	10,127,029	107,184				10,234,213
Facilities Acquisition & Construction		42,882		25,488,877		25,531,759
Fiscal Services	908,266	2,529				910,795
Food Services		10,890,499				10,890,499
Central Services	2,374,600				18,800,000	21,174,600
Pupil Transportation Services	6,899,298	40,007				6,939,305
Operation of Plant	12,875,289	410,453				13,285,742
Maintenance of Plant	4,587,216	143,451				4,730,667
Administrative Technology Services	1,692,966	1,696				1,694,662
Community Services	196,325					196,325
Debt Services	310,000		3,478,820			3,788,820
<b>Total Appropriations</b>	<u>152,432,221</u>	<u>22,206,933</u>	<u>3,478,820</u>	<u>25,488,877</u>	<u>18,800,000</u>	<u>222,406,851</u>
Transfers Out				9,979,653		9,979,653
<b>Total Appropriations and Transfers Out</b>	<u>152,432,221</u>	<u>22,206,933</u>	<u>3,478,820</u>	<u>35,468,530</u>	<u>18,800,000</u>	<u>232,386,504</u>
<b>Fund Balances - June 30, 2020</b>	23,502,231	6,287,129	40,023,486	14,952,918	1,355,974	86,121,738
<b>Total Uses of Available Funds</b>	<u>175,934,452</u>	<u>28,494,062</u>	<u>43,502,306</u>	<u>50,421,448</u>	<u>20,155,974</u>	<u>318,508,242</u>

**Charlotte County Public Schools  
All Funds Staff Summary**

Code No.	Function	2018-19 Budgeted Positions	2019-20 Budgeted Positions	Difference
5000	Instruction	1,278.88	1,336.42	57.54
6100	Instructional Support	119.16	139.52	20.36
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	44.21	62.66	18.45
6400	Instructional Staff Training	29.82	44.22	14.40
6500	Instructional-Related Technology	3.00	2.00	(1.00)
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	141.52	143.00	1.48
7400	Facilities	5.50	5.50	-
7500	Fiscal Services	11.00	11.00	-
7600	Food Services	167.00	168.00	1.00
7700	Central Services	31.00	31.00	-
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	129.00	128.00	(1.00)
8100	Maintenance of Plant	49.00	50.00	1.00
8200	Administrative Technology	12.00	13.00	1.00
9100	Community Services	2.50	2.50	-
<b>Total Positions</b>		<b>2,202.59</b>	<b>2,315.82</b>	<b>113.23</b>

Code No.	Object	2018-19 Budgeted Positions	2019-20 Budgeted Positions	Difference
111	Administrators	75.00	75.25	0.25
121	Teachers	918.13	936.57	18.44
131	Other Certified Instruction	123.15	177.70	54.55
151	Paraprofessionals	353.00	395.80	42.80
161	Other Support Personnel	728.31	725.50	(2.81)
171	Board Members	5.00	5.00	-
<b>Total Positions</b>		<b>2,202.59</b>	<b>2,315.82</b>	<b>113.23</b>

**TRIM**

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

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

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

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

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

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



# CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2019	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	\$	18,652,838,180	(1)
2.	Current year taxable value of personal property for operating purposes	\$	939,648,845	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	3,140,322	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	19,595,627,347	(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.)	\$	410,605,979	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	19,185,021,368	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	18,416,651,224	(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		6/28/2019 8:53 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>	4.1000	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	75,508,270	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	41,400,632	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	116,908,902	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.9358	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1580	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.8920	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		3.2480	per \$1,000	(17)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 76,266,182	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 63,646,598	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 139,912,779	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	-1.11 %	(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>	17.17 %	(22)

Final public budget hearing	Date : 9/10/2019	Time : 5:30 PM	Place : Charlotte County Public Schools, Murdock Center Office, 1445 Education Way, Port Charlotte, FL 33948
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<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : Mr. Steve Dionisio, Superintendent		Contact Name And Contact Title : Gregory S. Griner, Chief Financial Officer	
	Mailing Address : 1445 Education Way		Physical Address : 1445 Education Way	
	City, State, Zip : Port Charlotte, FL 33948		Phone Number : 941/255-0808	Fax Number : 941/255-7565

Continued on page 3

# NOTICE OF PROPOSED TAX INCREASE

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

## Last year's property tax levy:

A. Initially proposed tax levy	117,137,106
B. Less tax reductions due to Value Adjustment Board and other Assessment changes	228,204
C. Actual property tax levy	116,908,902
<b>This year's proposed tax levy</b>	<b>139,912,779</b>

A portion of the tax levy is required under state law in order for the school board to receive 18,244,003 in state education grants.

The required portion has decreased by 1.11 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 July 30, 2019 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 26, 2019



**NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

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

This tax is in addition to the school board's proposed tax of 5.64 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 \$28,217,704 to be used for the following projects:

**Construction and Remodeling**

- Remodeling at various school and ancillary locations
- Athletic facility improvements
- Land acquisitions

**Maintenance, Renovation and Repair**

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

**Motor Vehicles Purchases**

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

**New and Replacement Equipment, Computer and Device Hardware and Operating System Software Necessary for Gaining Access to Or Enhancing the Use of Electronic and Digital Instructional Content and Resources, and Enterprise Resource Software.**

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

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

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

**Payments for Renting and Leasing Educational Facilities and Sites**

- Leasing of educational and ancillary facilities and plants

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

**Payment of Premiums for Property Casualty Insurance Necessary to Insure the**

**Educational and Ancillary Plants of the School District**

- Insurance premiums on district plant

All concerned citizens are invited to a public hearing to be held on July 30, 2019 at 5:30 P.M. at the Charlotte County Public Schools, Education Support Services, and Murdock Center at 1445 Education Way, Port Charlotte, Florida.

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

# BUDGET SUMMARY AD

## Charlotte County Public Schools

Fiscal Year 2019-20

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHARLOTTE COUNTY PUBLIC SCHOOLS ARE 13.7 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

	<u>PROPOSED MILLAGE LEVIES</u>					
Required Local Effort (including Prior Period Adjustment Millage)						3.8920
Discretionary Operating						0.7480
Referendum Approved 4 Year Operating Millage						1.0000
Local Capital Improvement (Capital Outlay)						1.5000
<b>TOTAL MILLAGE</b>						<b>7.1400</b>

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>
<b>Fund Balances - July 1, 2019</b>	17,713,868	5,543,546	35,477,913	21,173,745	1,355,974	81,265,046
<b>Revenues</b>						
Federal Sources	1,255,000	21,794,383	2,970,864			26,020,247
State Sources	40,899,916	113,919	52,876	680,000		41,746,711
Local Sources	110,320,668	1,042,214	766,000	28,567,703	18,800,000	159,496,585
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Transfers In	5,745,000		4,234,653			9,979,653
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Pupil Personnel Services	10,542,879	1,170,884				11,713,763
Instructional Media Services	1,704,487					1,704,487
Instructional & Curriculum						
Development Service	4,085,753					4,085,753
Instructional Staff Training	1,998,399	2,440,058				4,438,457
Instructional Related Technology	956,268					956,268
Board of Education	793,831	1,042				794,873
General Administration	365,850	590,415				956,265
School Administration	10,127,029	107,184				10,234,213
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Operation of Plant	12,875,289	410,453				13,285,742
Maintenance of Plant	4,587,216	143,451				4,730,667
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Community Services	196,325					196,325
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<b>Total Uses of Available Funds</b>	175,934,452	28,494,062	43,502,306	50,421,448	20,155,974	318,508,242

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 2019-2020

*Resolution 2019-001*

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, 2019 to June 30, 2020; 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 2019-2020 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.8920	\$73,215,534
Capital Outlay	1.5000	\$28,217,704
Discretionary Operating	0.7480	\$14,071,228
Discretionary Capital Improvement		
Additional Voted Operations Millage	1.0000	\$18,811,802
Debt		

**The total millage rate to be levied exceeds the roll-back rate by 17.17 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2019 to June 30, 2020 on July 30, 2019 by separate vote prior to adopting the tentative budget.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Steve Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, July 30, 2019.

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

July 31, 2019  
Date of Signature



*Budget Process Requirement Overview*

*Section 3*

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD  
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2019-2020

***Resolution 2019-002***

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, 2019 to June 30, 2020; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2019-2020; 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 \$318,508,242 for the fiscal year 2019-2020.

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, 2019 to June 30, 2020.

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STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Steve Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, July 30, 2019.

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Signature of Superintendent of Schools

July 31, 2019  
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 2019-20

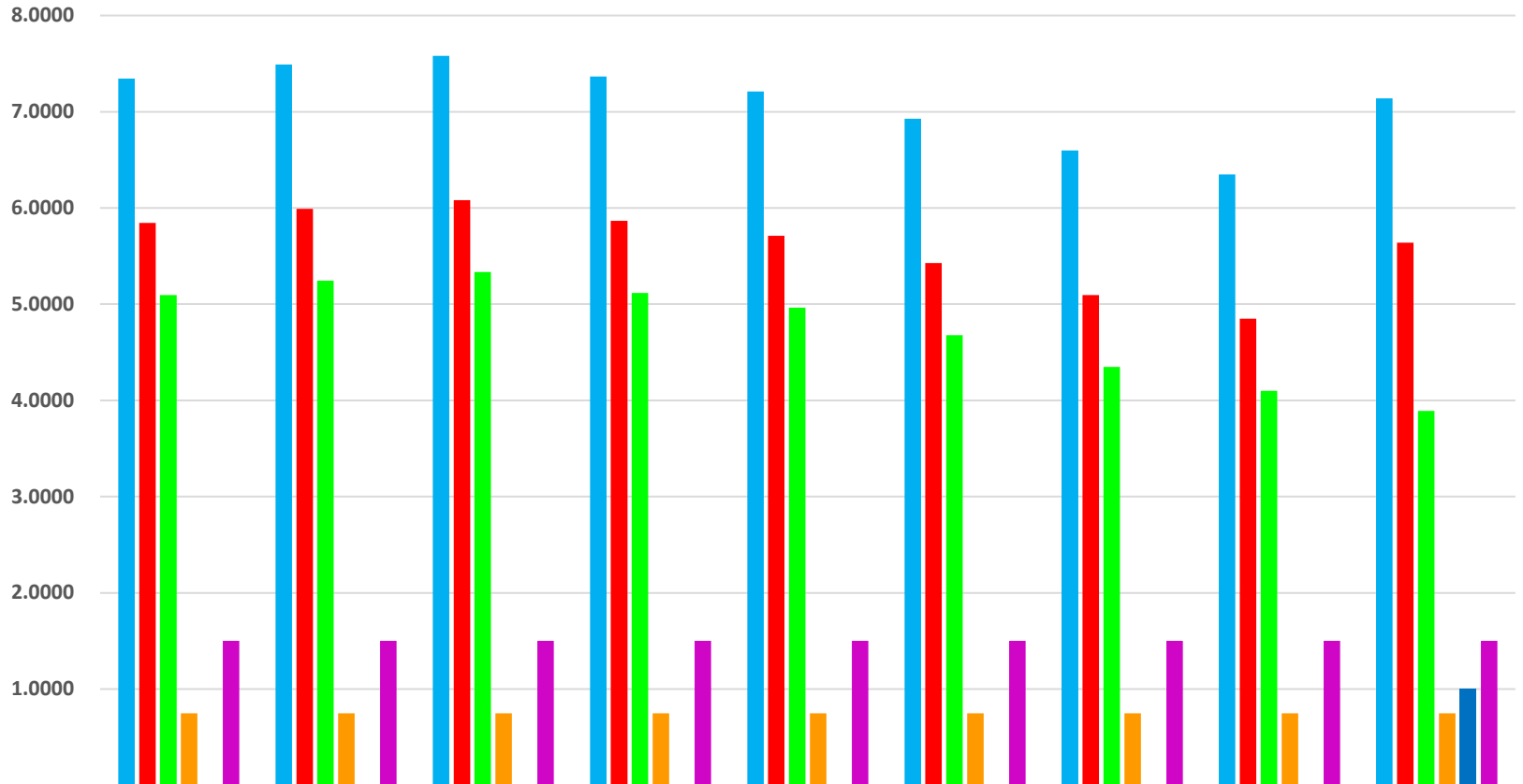
Certified School Taxable Value 19,595,627,347

Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.8840	76,109,417	73,065,040	(1)
Prior Period Funding Adjustment Millage	0.0080	156,765	150,494	(1)
Discretionary Operating Millage	0.7480	14,657,529	14,071,228	(2)
Referendum Operating Millage	1.0000	19,595,628	18,811,802	(2)
Total Operating Millage	5.6400	110,519,339	106,098,565	
Capital Outlay Millage	1.5000	29,393,440	28,217,704	(2)
Total Local Property Tax Millage	7.1400	139,912,779	134,316,268	(3)
<u>Controlling Authority for Levy</u>				
State Law Millage Rate	3.8920	76,266,182	73,215,534	(1)
Local Board Millage Rate	3.2480	63,646,597	61,100,733	(2)
Total Local Property Tax Millage	7.1400	139,912,779	134,316,268	(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 17.17 percent

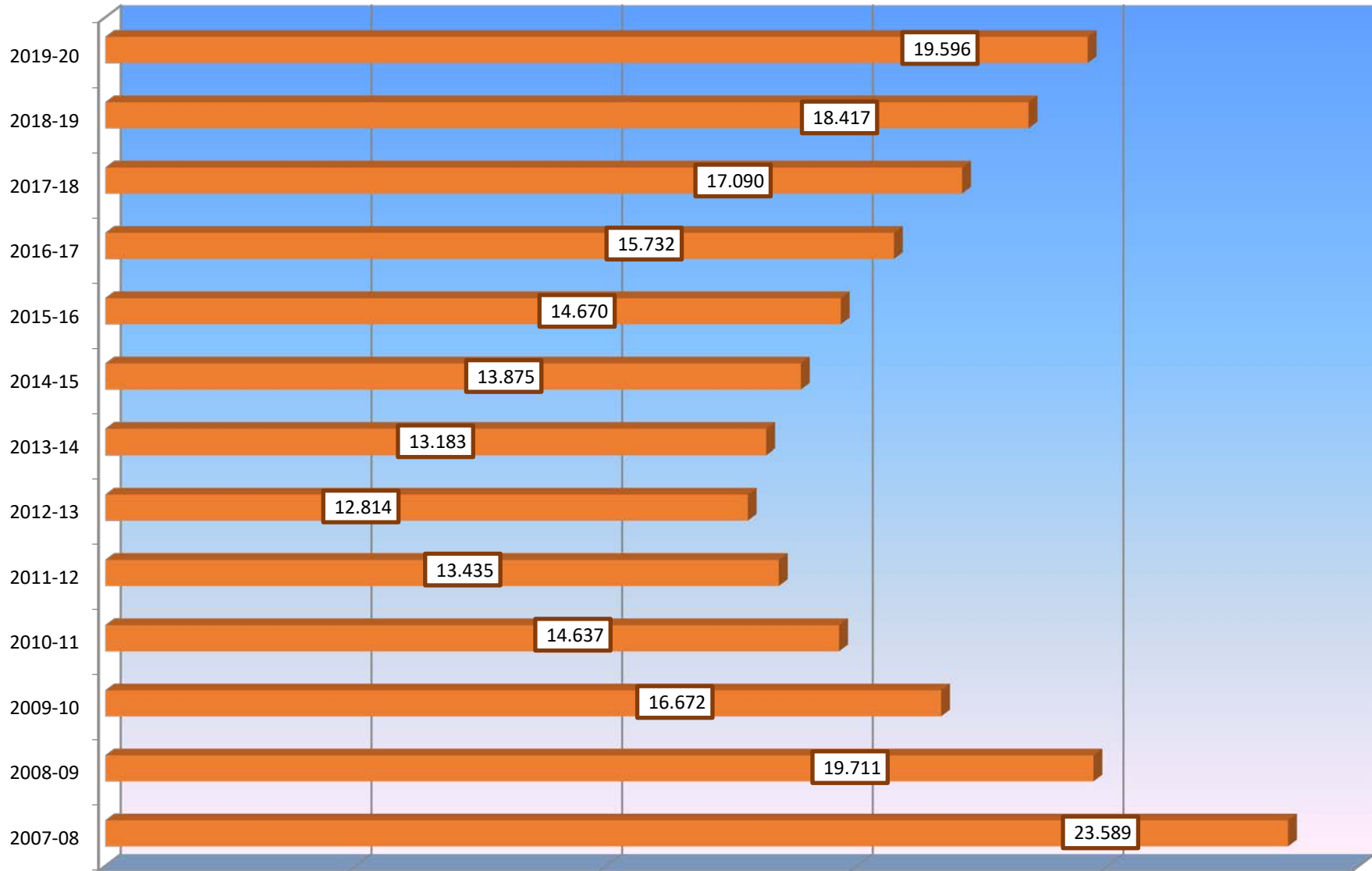
## Charlotte County Public Schools Millage Rates



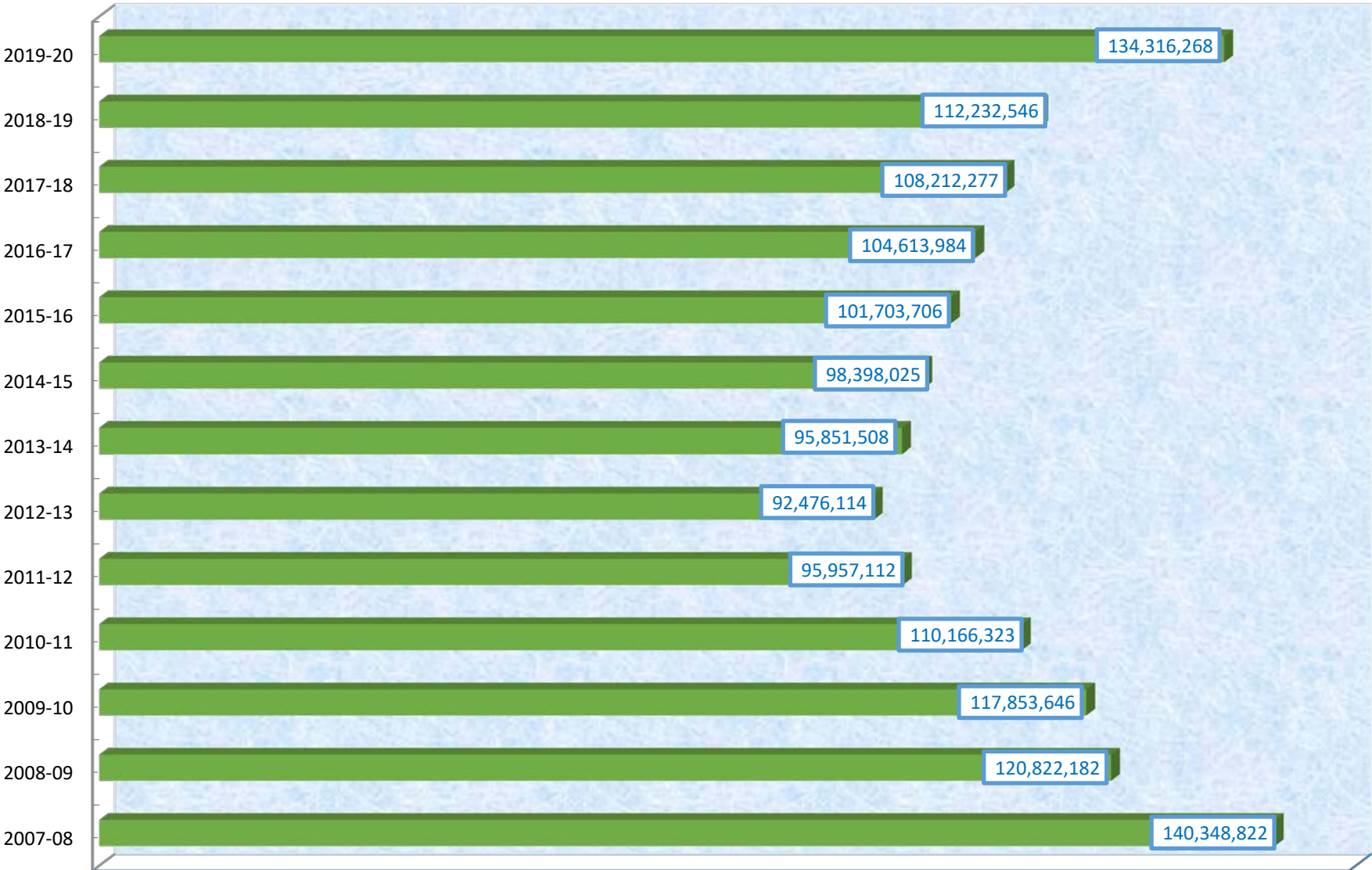
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Total Millage	7.3440	7.4910	7.5810	7.3650	7.2110	6.9270	6.5960	6.3480	7.1400
Total Operating	5.8440	5.9910	6.0810	5.8650	5.7110	5.4270	5.0960	4.8480	5.6400
RLE including PPAM	5.0960	5.2430	5.3330	5.1170	4.9630	4.6790	4.3480	4.1000	3.8920
Discretionary	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480	0.7480
Referendum	-	-	-	-	-	-	-	-	1.0000
Capital	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000	1.5000

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

## Charlotte County Public Schools Gross Taxable Values (in billions)



# Charlotte County Public Schools Total Budgeted Tax Levies (millions)





The Florida Education Finance Program (FEFP) is the primary mechanism for funding the general fund operating costs of Florida school districts. It is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon fulltime equivalent students (FTE) enrolled in the school district. The FEFP formula recognizes varying abilities of school districts to fund education from local property tax bases by distributing state aid for education in such a manner as to somewhat equalize educational opportunities across school districts. The amount of local property taxes that a district can levy is controlled by state legislature. Within the funding formula, specific purpose funding referred to as categoricals, designate how certain funds can be expended.

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

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

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



**Charlotte County Public Schools  
General Fund Summary  
FY 2019-20**

<b>Beginning Fund Balance</b>		17,713,868
Revenues & Transfers In		
Federal Sources	1,255,000	
State Sources	40,899,916	
Local Sources	110,320,668	
Transfers In	5,745,000	
Total Revenues & Transfers In	158,220,584	
Appropriations & Transfers Out		
Instruction	92,013,765	
Instructional Support	10,542,879	
Instructional Media	1,704,487	
Instruction and Curriculum	4,085,753	
Instructional Staff Training	1,998,399	
Instructional-Related Technology	956,268	
School Board	793,831	
General Administration	365,850	
School Administration	10,127,029	
Fiscal Services	908,266	
Central Services	2,374,600	
Student Transportation	6,899,298	
Operation of Plant	12,875,289	
Maintenance of Plant	4,587,216	
Administrative Technology	1,692,966	
Community Services	196,325	
Debt Service	310,000	
Total Appropriations & Transfers Out	152,432,221	
<b>Revenues in Excess (Deficit) of Appropriations</b>		5,788,363
<b>Ending Fund Balance</b>		23,502,231

**General Fund  
Revenues and Transfers In**

	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
<b>Federal Sources</b>			
Navy Jr. Officer Training Course	138,258	175,000	36,742
Medicaid Reimbursement	539,844	1,000,000	460,156
Miscellaneous Federal Grants	186,321	80,000	(106,321)
	<u>864,423</u>	<u>1,255,000</u>	<u>390,577</u>
<b>State Sources</b>			
Florida Education Finance Program (FEFP)	31,783,793	36,020,592	4,236,799
State Workforce Development	1,806,327	2,119,991	313,664
CO & DS Withheld Admin. Expense	10,500	10,500	-
Racing Commission Funds	148,833	148,833	-
State License Tax	97,225	100,000	2,775
Voluntary Pre-k Program	533,500	550,000	16,500
Miscellaneous State Sources	1,398,083	1,950,000	551,917
	<u>35,778,261</u>	<u>40,899,916</u>	<u>5,121,655</u>
<b>Local Sources</b>			
Required Local Effort Tax Levy	73,066,737	73,065,040	(1,697)
Discretionary Local Effort Tax Levy	13,330,085	14,071,228	741,143
Prior Periods Adjustment Tax Levy	-	150,494	150,494
Referendum Operating Tax Levy	-	18,811,802	18,811,802
Rental of School Facilities	116,654	125,000	8,346
Interest on Investments	892,440	800,000	(92,440)
Gift, Grants and Bequests	612,376	122,514	(489,862)
Adult Vocational Course Fees	590,220	582,500	(7,720)
Financial Aid Fees	51,234	50,000	(1,234)
School Enrichment Programs	1,164,578	1,099,590	(64,988)
Trans. Services for School Activities	255,722	250,000	(5,722)
Federal Programs Indirect Cost	422,270	400,000	(22,270)
Other Local Sources	1,450,225	792,500	(657,725)
	<u>91,952,541</u>	<u>110,320,668</u>	<u>18,368,127</u>
<b>Transfers In</b>			
From Capital Projects Funds			
Property Insurance Premium	1,200,000	1,200,000	-
Maintenance & Equipment	3,800,000	4,100,000	300,000
Charter Schools		445,000	445,000
From Other Funds		-	-
	<u>5,000,000</u>	<u>5,745,000</u>	<u>745,000</u>
Total Revenue and Transfers In	133,595,225	158,220,584	24,625,359
<b>Beginning Fund Balance</b>	13,868,839	17,713,868	3,845,029
<b>Total Available Funds</b>	<u>147,464,064</u>	<u>175,934,452</u>	<u>28,470,388</u>

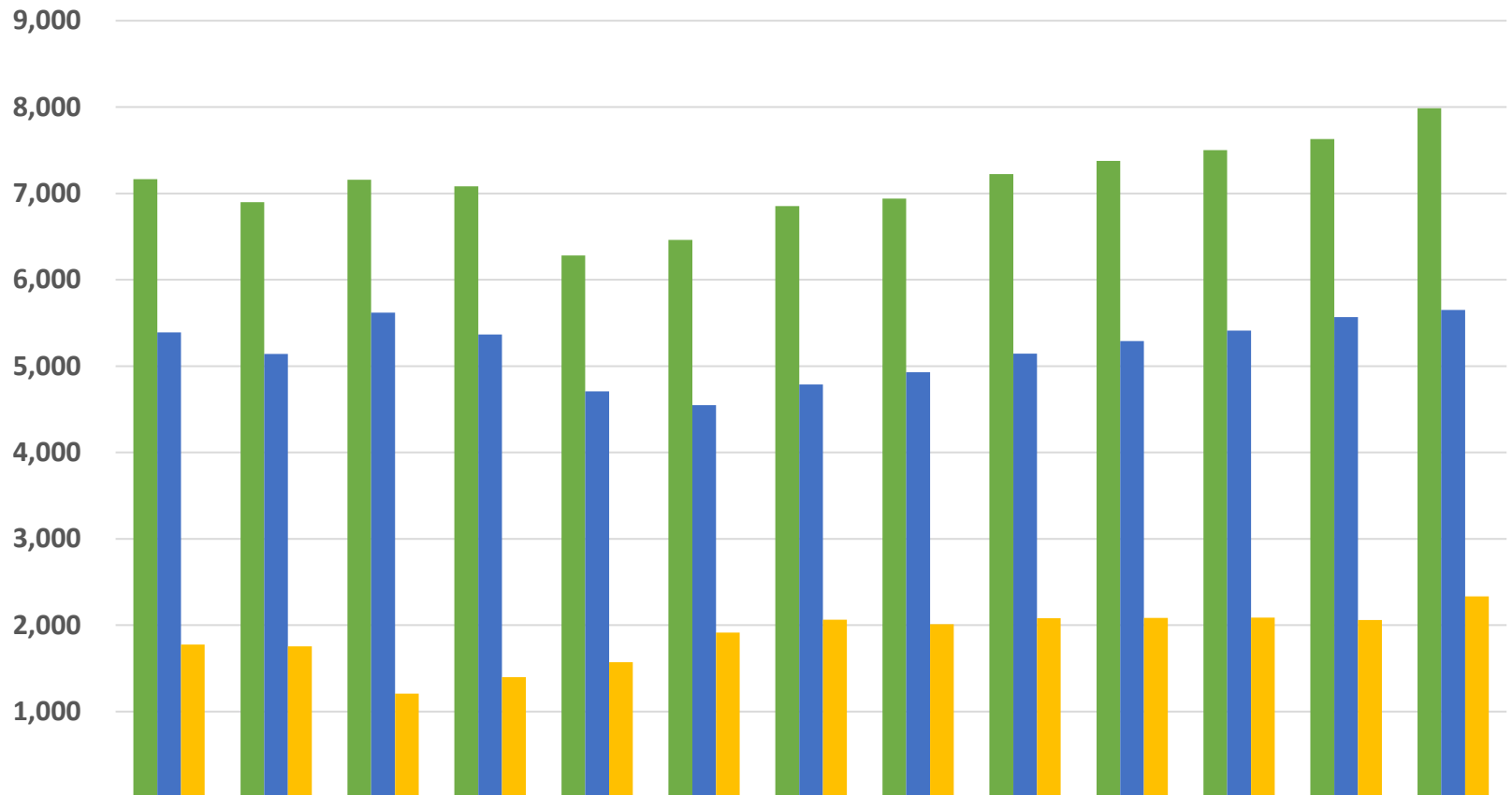
**Charlotte County Public Schools**  
**Florida Education Finance Program (FEFP)**

	2018-19 FEFP 4th Calculation	2019-20 Conference Calculation	2019-20 FEFP 2nd Calculation
<b>Major FEFP Formula Components</b>			
Unweighted FTE	15,513.16	15,647.59	15,647.59
Weighted FTE	16,948.16	17,195.36	17,195.36
School Taxable Value (Tax Roll)	18,452,600,225	19,449,421,855	19,595,627,347
Required Local Effort Millage	4.100	3.923	3.884
Prior Period Adjustment Millage		-	0.008
Discretionary Millage	0.748	0.748	0.748
Total FEFP Millage	4.848	4.671	4.640
Base Student Allocation	4,204.42	4,279.49	4,279.49
District Cost Differential (DCD)	0.9822	0.9834	0.9834
Charlotte Base Student Allocation	4,129.58	4,208.45	4,208.45
<b>FEFP Detail</b>			
Base FEFP (WFTE x BSA x DCD)	69,988,805	72,365,821	72,365,821
Declining Enrollment Allocation	-		
Safe Schools	1,016,123	1,086,527	1,086,527
Mental Health Allocation	443,499	476,918	476,918
Supplemental Academic Instruction	3,454,352	3,488,634	3,488,634
Reading Instruction Allocation	768,428	772,242	772,242
ESE Guaranteed Allocation	6,309,185	6,246,308	6,246,308
Transportation	3,329,856	3,346,812	3,346,812
Instructional Materials	1,346,282	1,364,852	1,364,852
Teachers Classroom Supply Assistance	296,825	301,442	301,442
Additional Allocation			
Digital Classroom Supplemental Allocation	695,070	260,420	260,420
Best & Brightest		1,599,067	1,599,067
Proration to Appropriation			
Discretionary Lottery/School Recognition	728,280	728,589	728,589
Class Size Reduction Allocation	16,841,563	17,048,000	17,048,000
Total FEFP & Categorical Funds	105,218,268	109,085,632	109,085,632
.748 Mill Discretionary Local Effort	13,250,443	13,966,241	14,071,228
Total Funding	118,468,711	123,051,873	123,156,860
Required Local Effort	72,629,434	73,248,079	73,065,040
.748 Mill Discretionary Local Effort	13,250,443	13,966,241	14,071,228
Total Local FEFP Funding	85,879,877	87,214,320	87,136,268
Total State FEFP Funding	32,588,834	35,837,553	36,020,592
Prior Year Adjustments	21,008		
Less McKay Scholarships (1)	(827,396)		(828,795)
Adjusted Net State Funding	31,782,446	35,837,553	35,191,797
Total Funds per UFTE	7,636.66	7,863.95	7,870.66
Total State Funds per UFTE	2,100.72	2,290.29	2,301.99
Total Local Funds per UFTE	5,535.94	5,573.66	5,568.67

Note:

(1) Conference Report does not include reduction for McKay Scholarships

## Charlotte County Public Schools Historical Funding per UWFTE

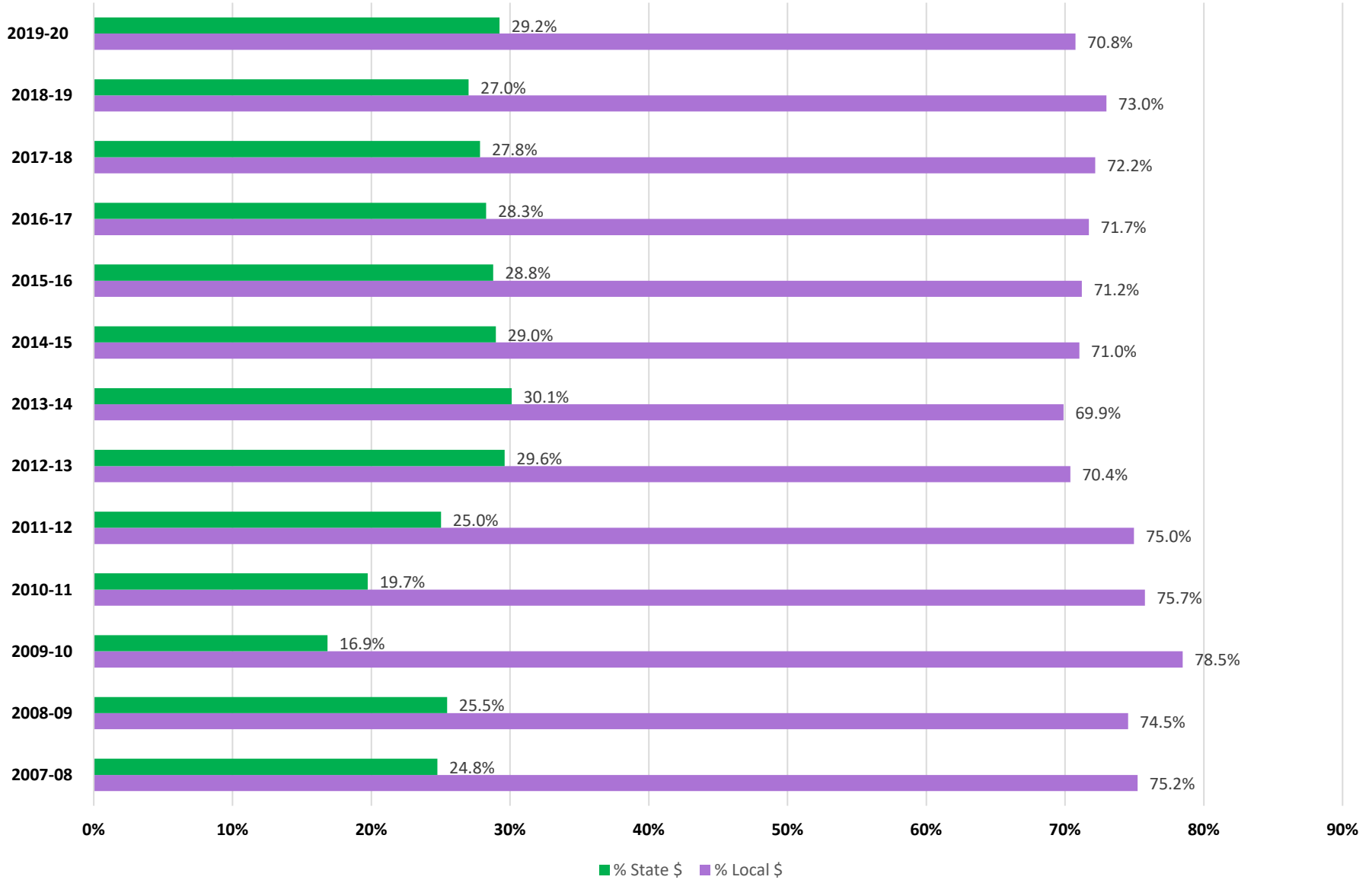


	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Total \$ per UWFTE</b>	7,167	6,898	7,160	7,083	6,282	6,461	6,853	6,941	7,225	7,377	7,501	7,630	7,986
<b>Local \$ per UWFTE</b>	5,391	5,141	5,619	5,366	4,709	4,548	4,789	4,930	5,145	5,292	5,413	5,569	5,650
<b>State \$ per UWFTE</b>	1,775	1,756	1,207	1,399	1,572	1,914	2,064	2,011	2,080	2,086	2,088	2,062	2,336

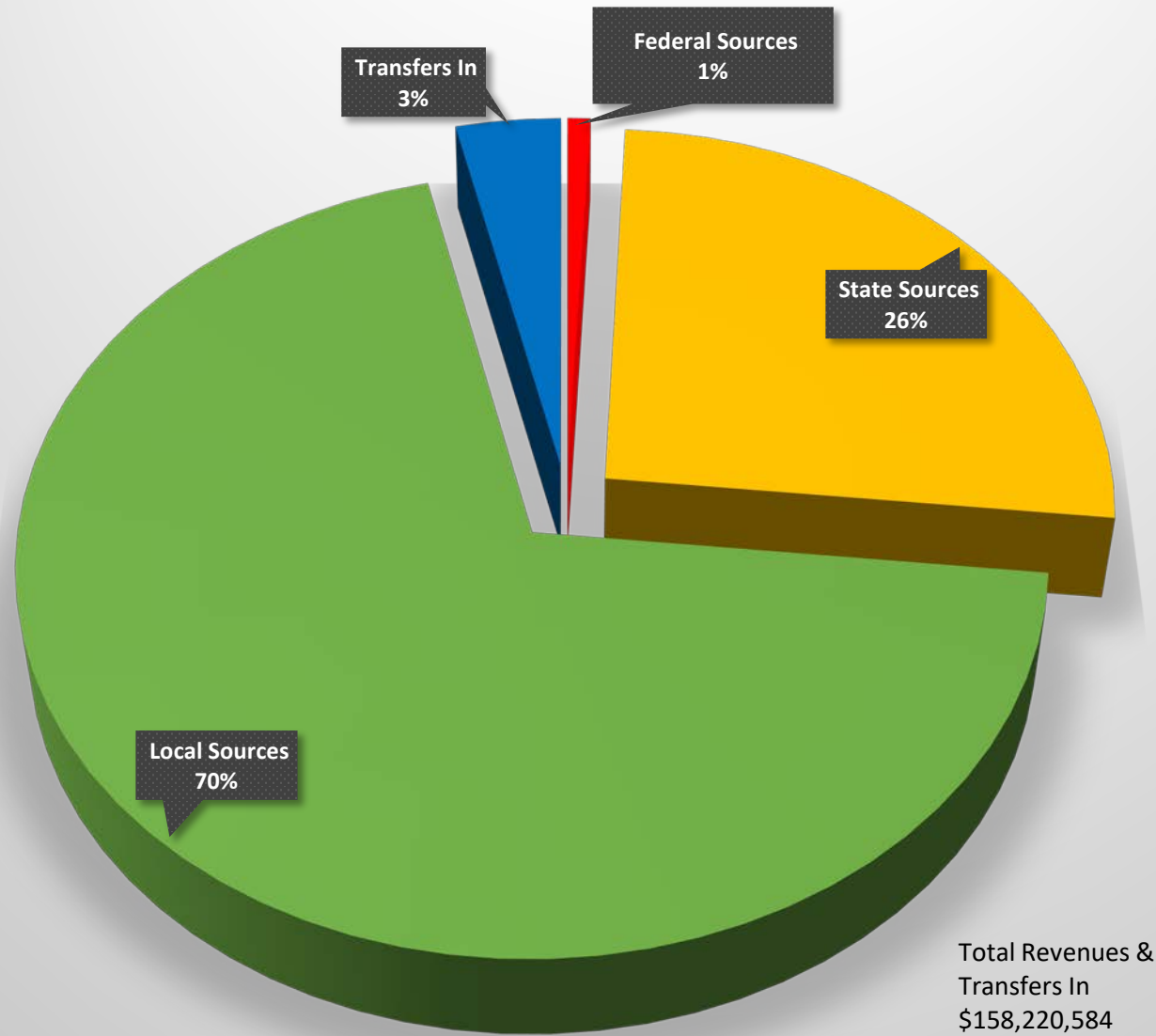
■ Total \$ per UWFTE    
 ■ Local \$ per UWFTE    
 ■ State \$ per UWFTE

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

Page 5-24



# Charlotte County Public Schools FY 2019-20 General Fund Revenues Sources



# General Fund

## Appropriations and Transfers Out

### Expenditures by Function

Function	2018-19 Estimated	2019-20 Budget	Change
Instruction	77,539,471	92,013,765	14,474,294
Instructional Support	8,303,369	10,542,879	2,239,510
Instructional Media	1,479,471	1,704,487	225,016
Instruction and Curriculum	2,517,524	4,085,753	1,568,229
Instructional Staff Training	1,389,495	1,998,399	608,904
Instructional-Related Technology	1,028,230	956,268	(71,962)
School Board	712,737	793,831	81,094
General Administration	376,212	365,850	(10,362)
School Administration	9,222,789	10,127,029	904,240
Fiscal Services	833,151	908,266	75,115
Central Services	2,095,323	2,374,600	279,277
Student Transportation	6,286,675	6,899,298	612,623
Operation of Plant	12,357,143	12,875,289	518,146
Maintenance of Plant	3,795,793	4,587,216	791,423
Administrative Technology	1,312,103	1,692,966	380,863
Community Services	185,527	196,325	10,798
Debt Service	315,183	310,000	(5,183)
<b>Total Expenditures</b>	<b>129,750,196</b>	<b>152,432,221</b>	<b>22,682,025</b>
Transfers Out			-
<b>Total Expenditures &amp; Transfers Out</b>	<b>129,750,196</b>	<b>152,432,221</b>	<b>22,682,025</b>

### Expenditures by Object

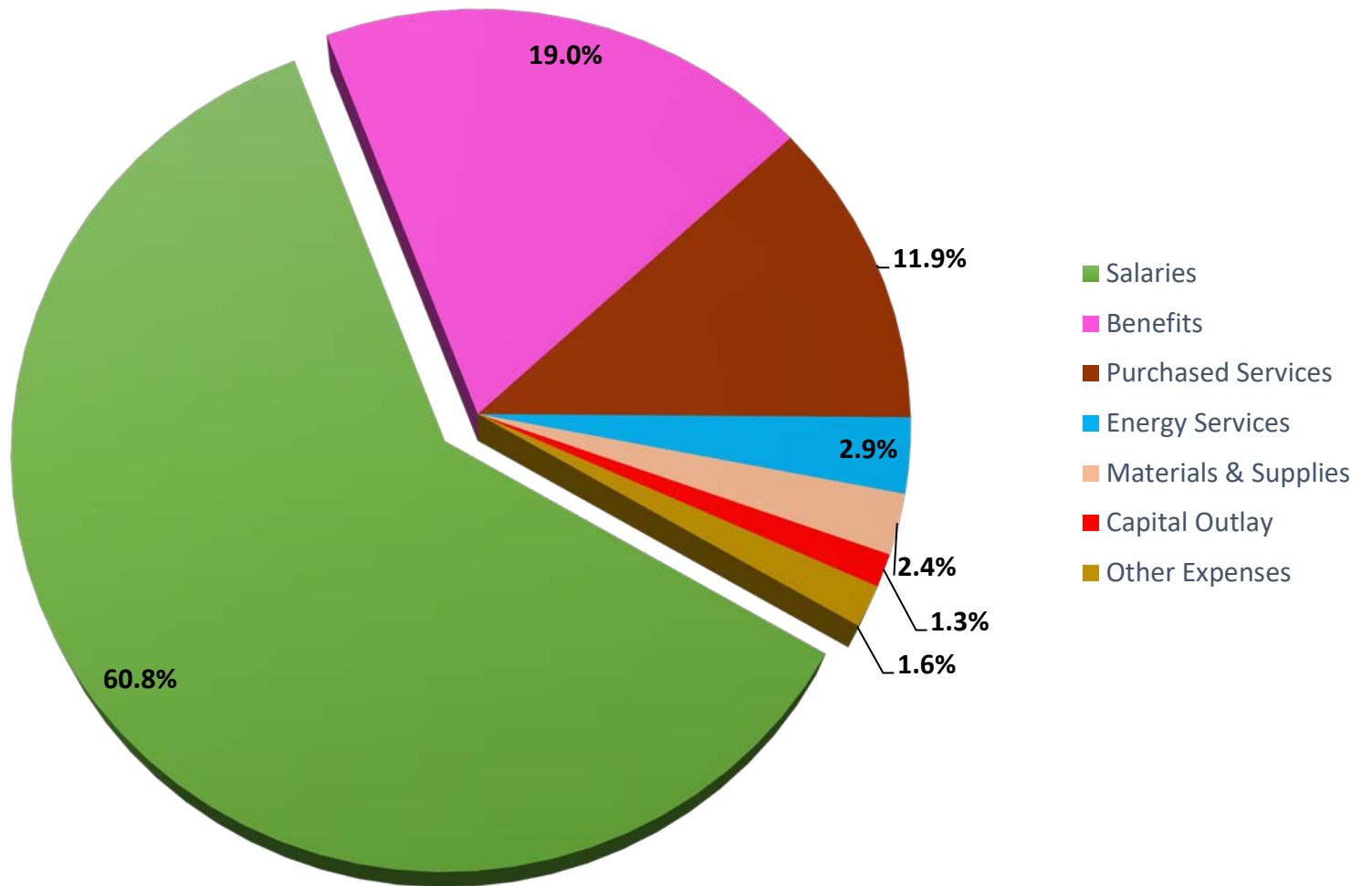
Object	2018-19 Estimate	2019-20 Budget	Change
Salaries	78,059,333	92,713,573	14,654,240
Benefits	25,165,699	29,026,480	3,860,781
Purchased Services	14,844,570	18,179,181	3,334,611
Energy Services	4,498,018	4,462,300	(35,718)
Materials & Supplies	3,437,060	3,600,989	163,929
Capital Outlay	992,498	1,951,715	959,217
Other Expenses	2,753,018	2,497,983	(255,035)
<b>Total Expenditures</b>	<b>129,750,196</b>	<b>152,432,221</b>	<b>22,682,025</b>
Transfers Out		-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>129,750,196</b>	<b>152,432,221</b>	<b>22,682,025</b>

**General Fund  
Appropriations by Function and Object  
FY 2019-20**

Function Type	Object Classification							Total Appropriations
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	
Instruction	58,957,126	17,837,449	9,736,113	5,200	2,279,680	1,665,096	1,533,101	92,013,765
Instructional Support Services	6,762,704	2,042,950	1,648,105	1,700	60,470	2,200	24,750	10,542,879
Instructional Media Services	1,210,462	341,626	56,675		8,820	84,219	2,685	1,704,487
Instruction & Curriculum	3,071,358	894,185	56,900	300	13,810		49,200	4,085,753
Instructional Staff Training	1,365,967	288,262	203,270		59,000	400	81,500	1,998,399
Instructional-Related Technology	177,059	70,209	526,400		500	181,100	1000	956,268
School Board	248,708	194,123	330,500		500		20,000	793,831
General Administration	234,333	83,367	28,650		1,500		18,000	365,850
School Administration	7,641,748	2,344,120	68,183		41,900	400	30,678	10,127,029
Fiscal Services	643,493	222,423	35,925		5,800		625	908,266
Central Services	1,523,001	471,864	231,606	13,150	71,535	500	62,944	2,374,600
Student Transportation	3,709,528	1,558,650	448,470	665,150	309,500		208,000	6,899,298
Operation of Plant	3,710,422	1,570,332	3,363,061	3,747,800	367,474		116,200	12,875,289
Maintenance of Plant	2,486,844	839,949	828,823	29,000	365,500	2,300	34,800	4,587,216
Administrative Technology	815,496	226,970	616,500		15,000	15,500	3,500	1,692,966
Community Services	155,324	40,001					1,000	196,325
Debt Service							310,000	310,000
<b>Total Expenditures</b>	<b>92,713,573</b>	<b>29,026,480</b>	<b>18,179,181</b>	<b>4,462,300</b>	<b>3,600,989</b>	<b>1,951,715</b>	<b>2,497,983</b>	<b>152,432,221</b>
Transfers Out								<u>0</u>
<b>Total Expenditures &amp; Transfers Out</b>	<b>92,713,573</b>	<b>29,026,480</b>	<b>18,179,181</b>	<b>4,462,300</b>	<b>3,600,989</b>	<b>1,951,715</b>	<b>2,497,983</b>	<b>152,432,221</b>

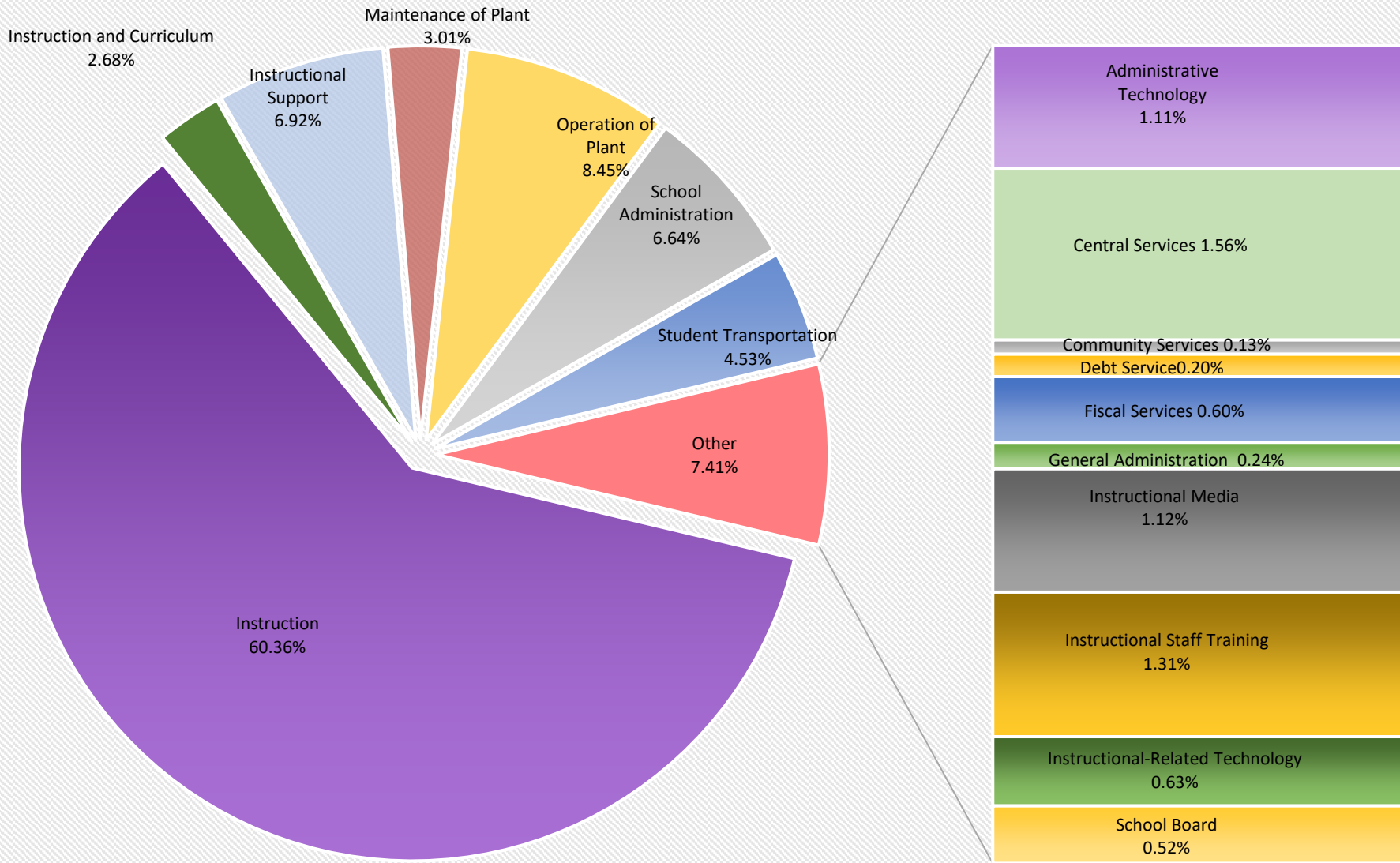


# Charlotte County Public Schools Percent of General Fund Expenditures by Object for FY 2019-20



# Charlotte County Public Schools

## Percent of General Fund Expenditures by Function for FY 2019-20



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

<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
Elementary Schools	37,077,069	43,318,721	6,241,652
Middle Schools	15,969,138	19,205,104	3,235,966
High Schools	22,820,474	26,557,597	3,737,123
Center Schools	10,449,977	13,802,622	3,352,645
Charter Schools	5,029,107	7,795,835	2,766,728
Departments	21,543,247	27,247,435	5,704,188
Special Allocations	16,861,184	14,504,907	(2,356,277)
General Fund Totals	<u>129,750,196</u>	<u>152,432,221</u>	<u>22,682,025</u>

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

<b>No.</b>	<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
0021	Sallie Jones Elementary	3,751,395	4,270,772	519,377
0041	Peace River Elementary	3,510,284	4,216,118	705,834
0081	East Elementary	3,554,855	4,077,714	522,859
0111	Neil Armstrong Elementary	4,353,260	5,129,532	776,272
0141	Meadow Park Elementary	4,008,470	4,722,468	713,998
0191	Vineland Elementary	3,471,196	4,069,248	598,052
0201	Liberty Elementary	3,555,693	3,908,196	352,503
0231	Myakka River Elementary	3,148,144	3,635,690	487,546
0251	Deep Creek Elementary	3,650,333	4,858,807	1,208,474
0301	Kingsway Elementary	4,073,439	4,430,176	356,737
	Elementary School Totals	37,077,069	43,318,721	6,241,652

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

<b>No.</b>	<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
0121	Punta Gorda Middle School	5,344,523	6,394,874	1,050,351
0131	Port Charlotte Middle School	3,736,343	4,564,054	827,711
0181	L.A. Ainger Middle School	3,470,576	4,129,481	658,905
0211	Murdock Middle School	3,417,696	4,116,695	698,999
	Middle School Totals	15,969,138	19,205,104	3,235,966

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

<b>No.</b>	<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
0031	Charlotte High School	9,194,089	10,622,892	1,428,803
0051	Lemon Bay High School	5,913,643	6,793,376	879,733
0151	Port Charlotte High School	7,712,742	9,141,329	1,428,587
	High School Totals	22,820,474	26,557,597	3,737,123

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

<b>No.</b>	<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
0042	Charlotte Harbor Center	3,063,870	3,525,834	461,964
0062	Baker Center	782,308	837,269	54,961
0161	Charlotte Technical Center	3,960,848	6,501,818	2,540,970
0171	The Academy	1,869,613	2,186,905	317,292
7004	Charlotte Virtual School	773,338	750,796	(22,542)
	Center School Totals	<u>10,449,977</u>	<u>13,802,622</u>	<u>3,352,645</u>

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

<b>No.</b>	<b>Location</b>	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
0282	Crossroads Hope Academy	157,507	200,250	42,743
0502	Florida Southwestern Collegiate High School	2,513,916	3,212,000	698,084
0503	Babcock Neighborhood School	2,357,684	4,383,585	2,025,901
	Charter School Totals	5,029,107	7,795,835	2,766,728



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

No.	Location	2018-19 Estimated	2019-20 Budget	Change
0032	Community Services & Communications	182,090	233,155	51,065
9000	Board of Education	652,944	762,967	110,023
9010	Supt. Office	429,670	417,836	(11,834)
9011	Human Resources	849,104	939,941	90,837
9014	Murdock Office	121,631	133,571	11,940
9021	Finance/Budget	821,903	961,550	139,647
9022	Purchasing	537,483	568,492	31,009
9023	Print Shop	240,408	314,391	73,983
9024	Management Information Services	938,748	1,096,673	157,925
9025	Facilities	136,975	198,950	61,975
9026	Punta Gorda Office	164,855	179,336	14,481
9031	Elementary Instruction	196,421	223,620	27,199
9032	Instruction	299,920	494,024	194,104
9033	ESE Dept	2,076,310	3,715,637	1,639,327
9034	Vocational Education	30,289	-	(30,289)
9035	Student Services	2,472,294	3,257,438	785,144
9036	Instructional Support	317,761	950,491	632,730
9037	Media Support Services	56,957	62,410	5,453
9038	Staff Development	134,701	190,671	55,970
9039	Instructional Related Technology	1,546,000	2,007,584	461,584
9042	Transportation	5,950,724	6,456,287	505,563
9043	Sites & Grounds	591,787	658,558	66,771
9044	Maintenance	2,630,184	3,240,698	610,514
9045	Custodial Services	164,088	183,155	19,067
	Departmental Totals	<u>21,543,247</u>	<u>27,247,435</u>	<u>5,704,188</u>

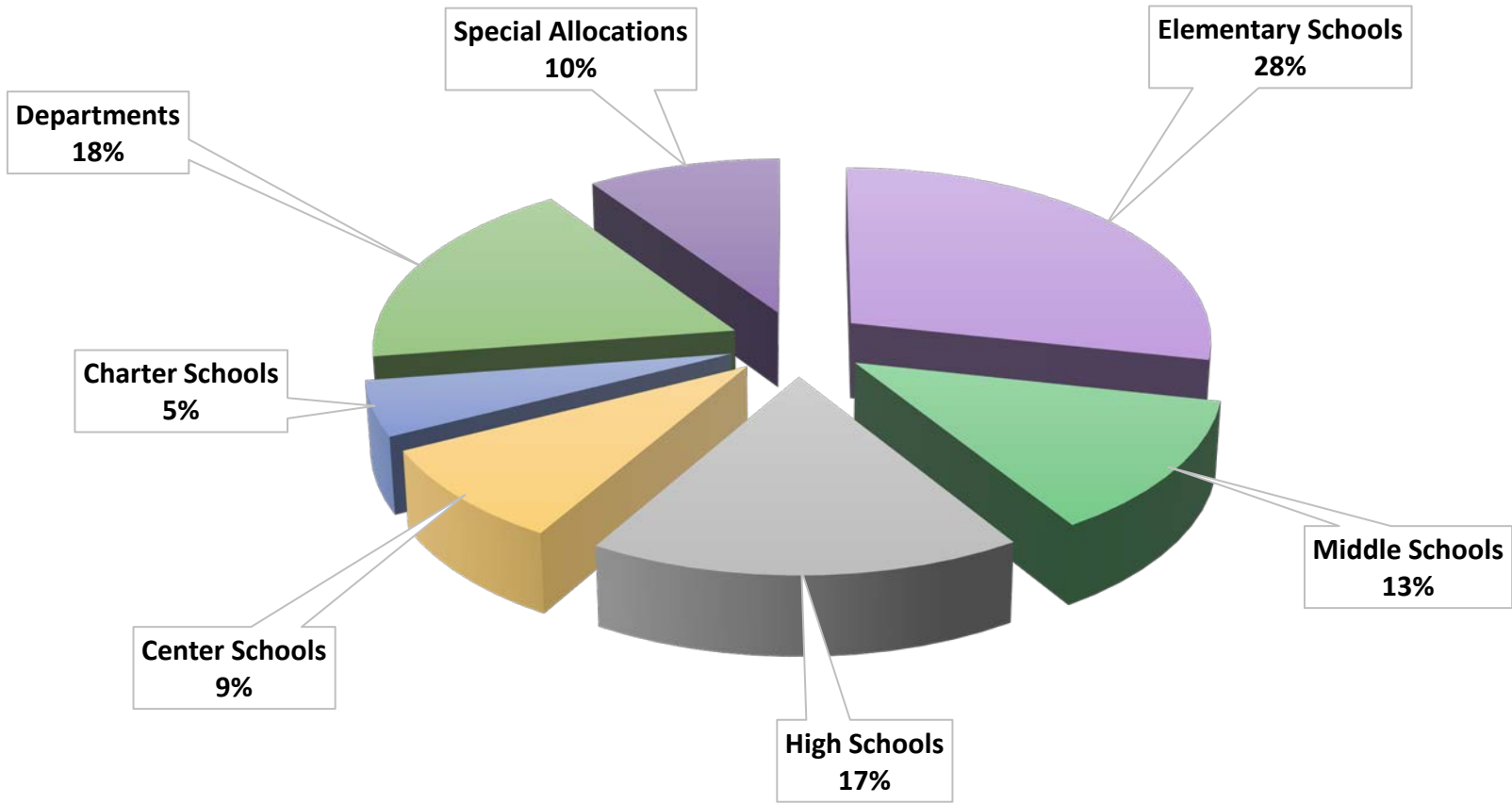
**Charlotte County Public Schools  
General Fund Appropriations  
Special Allocation Projects**

No.	Location	2018-19 Estimated	2019-20 Budget	Change
107	State Library Media	66,181	70,169	3,988
111	Security Detail at Events	76,504	76,000	(504)
120	Credit Recovery	69,238	100,000	30,762
121	Pre-K Early Intervention	621,169	588,608	(32,561)
126	State Digital Classrooms	943,302	260,420	(682,882)
129	CASE Program	182,135	208,000	25,865
133	Partnership & Performance Councils	21,083	35,000	13,917
141	District Leadership Development	40,975	120,500	79,525
142	CAPE Program	625,280	687,970	62,690
146	Florida Lead Teacher Program	297,844	296,825	(1,019)
163	TANS/Insurance/Unemployment	1,715,702	1,620,545	(95,157)
165	School Resource Officers	1,314,101	1,586,700	272,599
177	Software Maintenance Contracts	1,078,097	1,275,000	196,903
178	CLEF Matching Grant	82,192	72,514	(9,678)
195	O.P.S.	499,200	534,100	34,900
196	Best & Brightest	1,211,124		(1,211,124)
200	County Radio Tower Rental	59,400	62,100	2,700
201	Long Term Substitutes	526,311		(526,311)
202	Textbooks-Elementary	627,388	335,447	(291,941)
203	Textbooks-Middle Schools	322,601	346,000	23,399
207	Textbooks-High School	378,597	516,253	137,656
208	Teacher Subs-Sick & Personal	774,580	1,000,000	225,420
213	Terminal Leave	1,235,126	1,400,000	164,874
216	Supplements	1,380,432	1,418,300	37,868
225	FDLRS	83,789	77,268	(6,521)
228	Sick Leave Bank	97,205	75,000	(22,205)
230	Drivers Education	49,260	50,000	740
232	Summer Reading Camp	166,299	217,804	51,505
250	State School Recognition Prog	675,258	565,969	(109,289)
253	Hospital/Homebound Instruction	335,161	290,000	(45,161)
254	CTC-Adjunct Instructors	252,572	266,500	13,928
	Other Allocations	1,053,078	351,915	(701,163)
	Special Allocation Totals	<u>16,861,184</u>	<u>14,504,907</u>	<u>(2,356,277)</u>

16,861,184      14,504,907

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

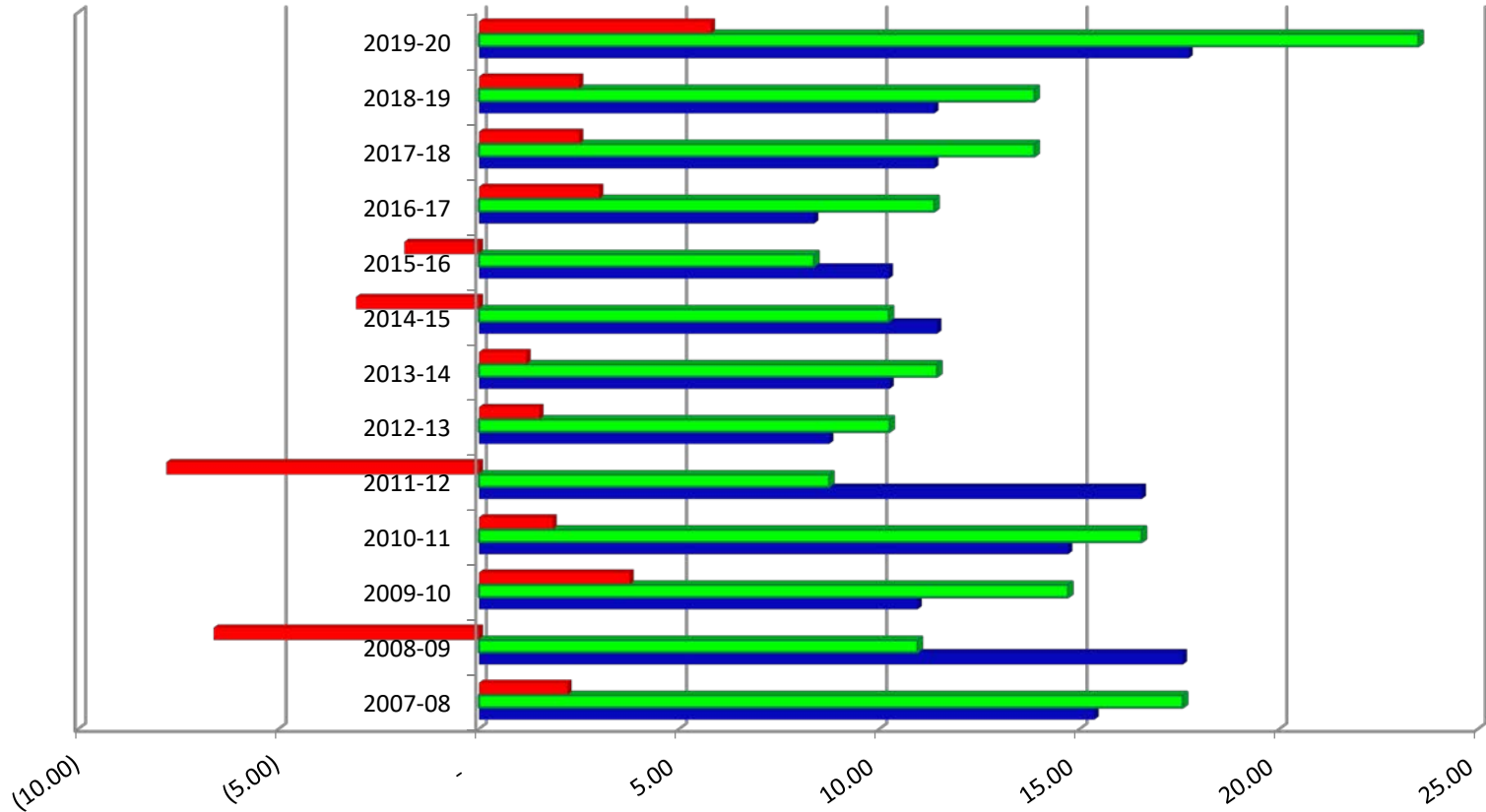
**Charlotte County Public Schools  
Percent of General Fund Expenditures by Location Type  
FY 2019-20**



**General Fund  
Fund Balance**

	<b>2018-19 Estimated</b>	<b>2019-20 Budget</b>	<b>Change</b>
<b>Beginning Fund Balance</b>	13,868,839	17,713,868	3,845,029
Revenues & Transfers In			
Total Revenues	128,595,225	152,475,584	23,880,359
Transfers In	5,000,000	5,745,000	745,000
<b>Total Revenues &amp; Transfers In</b>	<b>133,595,225</b>	<b>158,220,584</b>	<b>24,625,359</b>
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	129,750,196	152,432,221	22,682,025
Transfers Out	-	-	-
<b>Total Expenditures &amp; Transfers Out</b>	<b>129,750,196</b>	<b>152,432,221</b>	<b>22,682,025</b>
Net Increase(Decrease) in Fund Balance	3,845,029	5,788,363	1,943,334
<b>Total Ending Fund Balance</b>	<b>17,713,868</b>	<b>23,502,231</b>	<b>5,788,363</b>
Less Designated Reserves for:			
Nonexpendable Inventory	200,000	200,000	-
Nonexpendable Prepaid Amounts	50,000	50,000	-
Restricted for State & Local Carryovers	2,500,000	2,500,000	-
Restricted for McKay Scholarships		900,000	900,000
Restricted for Best & Brightest		1,599,067	
Assigned for Referendum Reserve		2,000,000	
Assigned for Funding Adjustments	150,000	150,000	-
Assigned for Enrollment Shortfall		1,000,000	1,000,000
<b>Unassigned Ending Fund Balance</b>	<b>14,813,868</b>	<b>15,103,164</b>	<b>289,296</b>
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	11.1%	9.5%	

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



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Change in Fund Balance	2.21	(6.62)	3.76	1.84	(7.80)	1.51	1.19	(3.07)	(1.86)	3.00	2.50	2.50	5.79
Ending Fund Balance	17.57	10.95	14.71	16.55	8.75	10.25	11.44	10.23	8.37	11.37	13.87	13.87	23.50
Beginning Fund Balance	15.37	17.57	10.95	14.71	16.55	8.75	10.25	11.44	10.23	8.37	11.37	11.37	17.71

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

**General Fund  
Operating Millage Referendum**

	<b>2019-20</b>
	<b>Referendum Budget Items</b>
	<hr/>
<b>Beginning Referendum Balance</b>	-
Revenues	
Operating Millage Tax Revenues	18,811,802
	<hr/>
Total Revenues	18,811,802
Less	
Expenditures	
Quality Initiatives	
Art & Music Programs	200,000
Athletics	195,000
Paraprofessionals	402,074
Security	445,013
Workforce	100,000
ESE Liasons & Behavioral Specialist	566,068
Social Workers & Psychologists	480,910
Professional Development	80,000
Division of Learning Initiatives	571,976
Total Quality Initiatives	<hr/> 3,041,041
Charter School Payments	1,075,250
Competitive Salary & Benefits (a)	12,500,000
	<hr/>
Referendum Expenditures	16,616,291
Net Increase(Decrease) in Referendum Balance	2,195,511
<b>Ending Referendum Balance</b>	<b>2,195,511</b>

(a) includes cost increases associated with longer school day

**Charlotte County Public Schools  
General Fund Staff**

Code No.	Function	2018-19 Budgeted Positions	2019-20 Budgeted Positions	Difference
5000	Instruction	1,102.14	1,140.68	38.54
6100	Instructional Support	104.90	128.46	23.56
6200	Instructional Media	22.50	22.50	-
6300	Instruction and Curriculum	26.63	45.98	19.35
6400	Instructional Staff Training	2.00	9.50	7.50
6500	Instructional-Related Technology	3.00	2.00	(1.00)
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	139.96	141.44	1.48
7500	Fiscal Services	11.00	11.00	-
7700	Central Services	28.10	28.10	-
7800	Student Transportation	148.50	148.50	-
7900	Operation of Plant	127.00	126.00	(1.00)
8100	Maintenance of Plant	49.00	50.00	1.00
8200	Administrative Technology	12.00	13.00	1.00
9100	Community Services	2.50	2.50	-
<b>Total General Fund Positions</b>		<b>1,787.23</b>	<b>1,877.66</b>	<b>90.43</b>

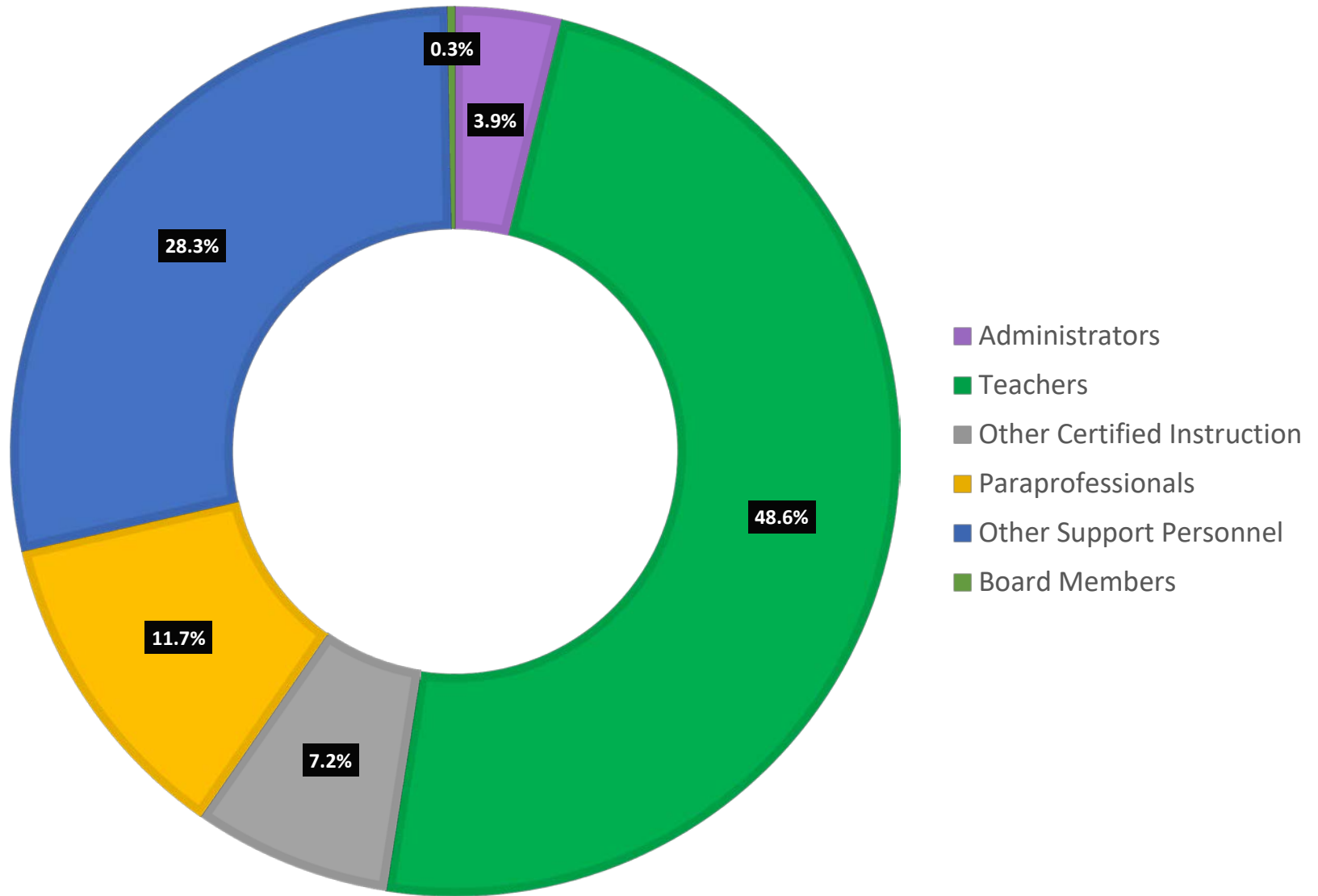
Code No.	Object	2018-19 Budgeted Positions	2019-20 Budgeted Positions	Difference
111	Administrators	72.38	72.38	-
121	Teachers	903.46	913.00	9.54
131	Other Certified Instruction	76.71	135.41	58.70
151	Paraprofessionals	193.68	219.68	26.00
161	Other Support Personnel	536.00	532.19	(3.81)
171	Board Members	5.00	5.00	-
<b>Total General Fund Positions</b>		<b>1,787.23</b>	<b>1,877.66</b>	<b>90.43</b>

**Charlotte County Public Schools  
2019-20 General Fund Staff**

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2019-20 Budgeted Positions	2018-19 Budgeted Positions	Change
5000	Instruction		913.00		219.68	8.00		1140.68	1,102.14	38.54
6100	Instructional Support	5.00		75.45		48.01		128.46	104.90	23.56
6200	Instructional Media			18.00		4.50		22.50	22.50	-
6300	Instruction and Curriculum	3.15		34.46		8.37		45.98	26.63	19.35
6400	Instructional Staff Training	1.00		7.50		1.00		9.50	2.00	7.50
6500	Instructional-Related Technology	1.00				1.00		2.00	3.00	(1.00)
7100	School Board						5.00	6.00	6.00	-
7200	General Administration	1.00				1.00		2.00	2.00	-
7300	School Administration	52.48				88.96		141.44	139.96	1.48
7500	Fiscal Services	2.00				9.00		11.00	11.00	-
7700	Central Services	3.25				24.85		28.10	28.10	-
7800	Student Transportation	1.25				147.25		148.50	148.50	-
7900	Operation of Plant					126.00		126.00	127.00	(1.00)
8100	Maintenance of Plant	1.25				48.75		50.00	49.00	1.00
8200	Administrative Technology	1.00				12.00		13.00	12.00	1.00
9100	Community Services					2.50		2.50	2.50	-
<b>Total General Fund Positions</b>		<b>72.38</b>	<b>913.00</b>	<b>135.41</b>	<b>219.68</b>	<b>532.19</b>	<b>5.00</b>	<b>1877.66</b>	<b>1787.23</b>	<b>90.43</b>



**CHARLOTTE COUNTY PUBLIC SCHOOLS  
PERCENT OF GENERAL FUND STAFF BY TYPE  
FY 2019-20**



**District Capital Outlay Revenue Sources**

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

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

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

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

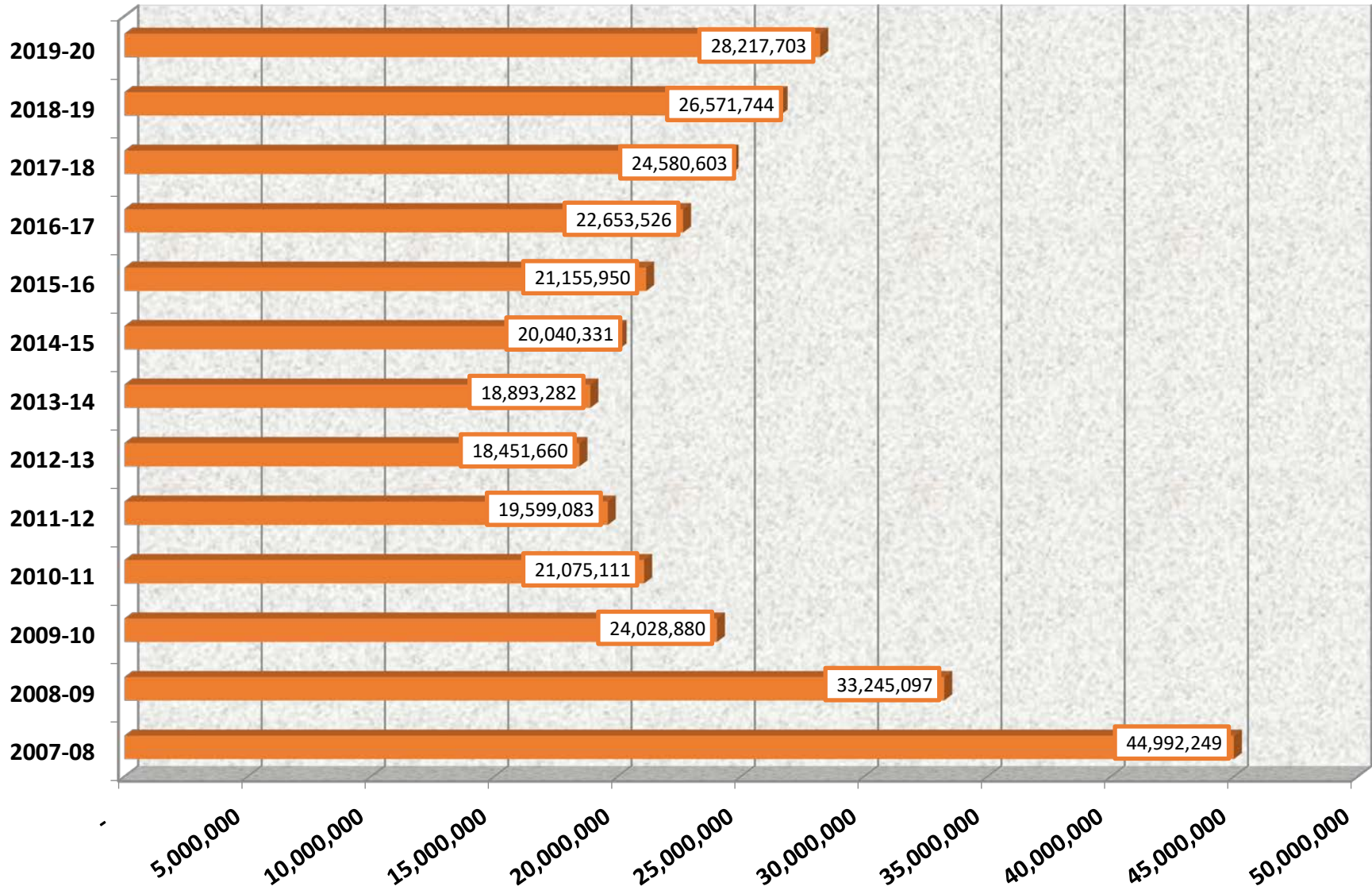
## Charlotte County Public Schools Capital Projects by Fund

Estimated Revenue	2019-20 Local Capital Improvement Tax Fund	2019-20 Capital Outlay and Debt Service Fund	2019-20 Public Education Capital Outlay Fund	2019-20 Other Capital Outlay Fund	2019-20 Summary of Capital Projects Fund Fund
<b>State</b>					
Capital Outlay & Debt Service	-	200,000			200,000
Charter School Capital	445,000				445,000
Public Education Capital Outlay					-
Fuel Tax	-	-		35,000	35,000
Total State Sources	445,000	200,000	-	35,000	680,000
<b>Local</b>					
Local Ad Valorem Tax Levies	28,217,703	-	-	-	28,217,703
Interest on Investments	350,000	-	-	-	350,000
Total Local Sources	28,567,703	-	-	-	28,567,703
<b>Transfers</b>					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
<b>Beginning Balance</b>					
	20,010,876	984,324	-	178,545	21,173,745
Total	49,023,579	1,184,324	-	213,545	50,421,448
<b>Appropriations</b>					
Lease of Relocatable Facilities	200,000				200,000
Library Books					-
Building and Fixed Building Equipment	475,000				475,000
Furniture and Equipment	7,362,261				7,362,261
Motor Vehicles/Buses	1,315,000				1,315,000
Land	250,000				250,000
Land Improvements	297,922				297,922
Remodeling	14,627,840				14,627,840
Computer Software	960,854				960,854
Total Appropriations	25,488,877	-	-	-	25,488,877
<b>Transfers Out</b>					
To Debt Service	4,234,653				4,234,653
To General Fund for:					
Maintenance	4,050,000		-		4,050,000
Equipment	50,000				50,000
Charter Schools	445,000				445,000
Property Insurance Premiums	1,200,000				1,200,000
Total Transfers	9,979,653	-	-	-	9,979,653
Total Appropriations & Transfers	35,468,530	-	-	-	35,468,530
<b>Ending Fund Balance</b>					
Restricted to Capital Projects	13,555,049	1,184,324	-	213,545	14,952,918
Total Ending Fund Balance	13,555,049	1,184,324	-	213,545	14,952,918
Total	49,023,579	1,184,324	-	213,545	50,421,448

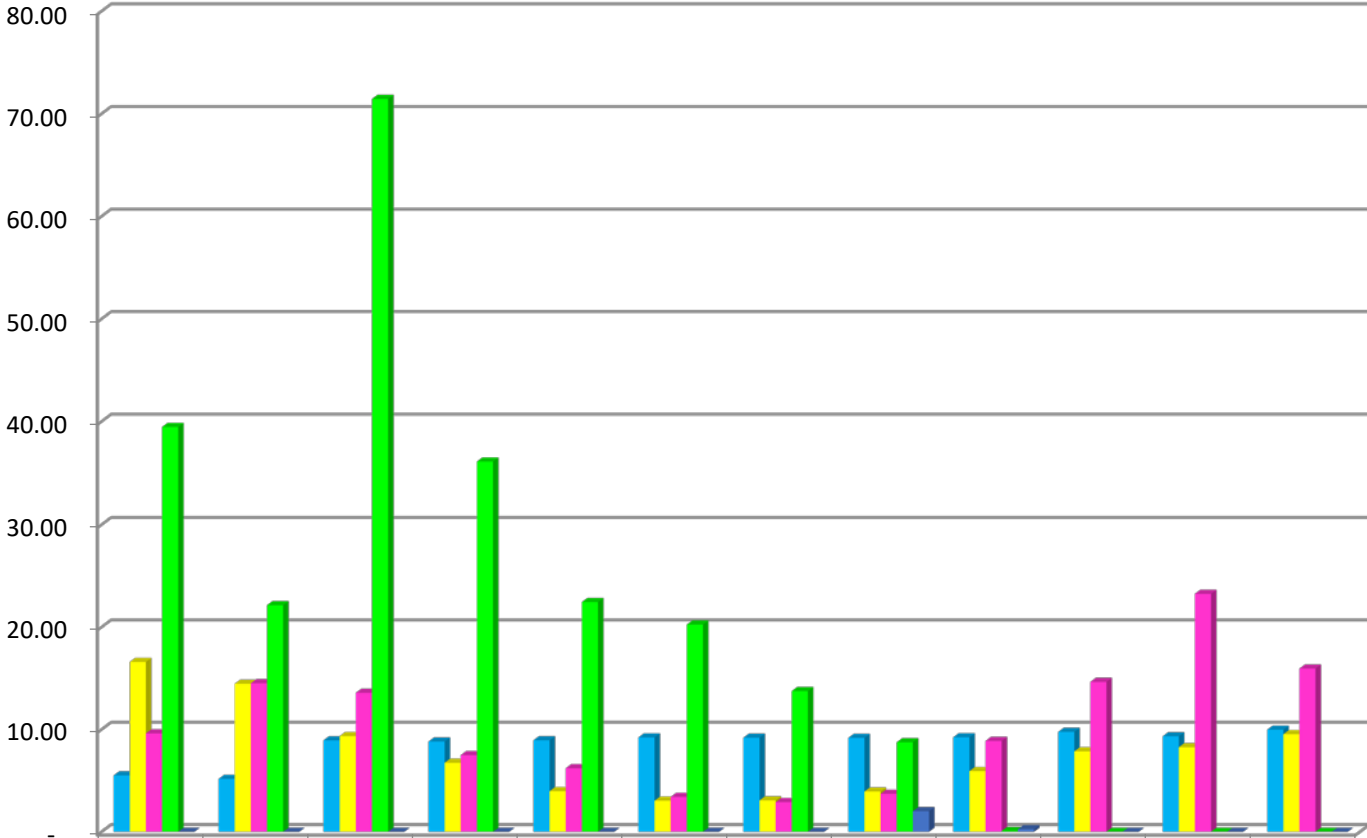
**Charlotte County Public Schools  
Appropriations by Capital Project**

Description	2017-18 Budgeted Carryover	2018-19 New Allocations	2018-19 Capital Appropriations	2018-19 Budgeted Carryover	2019-20 New Allocations	2019-20 Capital Appropriations
<b>Transfers Out to Other Funds</b>						
General Fund						
Property Insurance Premiums		1,200,000	1,200,000		1,200,000	1,200,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Charter School Capital			-		445,000	445,000
Maintenance Department		3,850,000	3,850,000		4,050,000	4,050,000
Debt Service Funds						
QSCB Bond Payments		3,995,118	3,995,118		3,991,944	3,991,944
QZAB Bond Payments		242,709	242,709		242,709	242,709
<b>Total Transfers Out</b>	-	9,337,827	9,337,827	-	9,979,653	9,979,653
<b>Furniture &amp; Equipment Projects</b>						
316 Buses		1,099,892	1,099,892		1,115,000	1,115,000
364 School Radios/AED's		46,736	46,736		25,000	25,000
368 Vocational Equipment		131,225	131,225		122,127	122,127
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	56,596	144,292	200,888		200,000	200,000
375 Secondary Instructional Equipment		83,000	83,000		83,000	83,000
380 District-Wide Furniture & Equipment	48,471	242,788	291,259		280,000	280,000
386 Copiers		40,074	40,074		50,000	50,000
700 District Technology Plan	3,384,552	2,920,000	6,304,552	4,672,988	2,920,000	7,592,988
<b>Total Furniture &amp; Equipment Projects</b>	3,489,619	4,778,007	8,267,626	4,672,988	4,865,127	9,538,115
<b>Facility Maintenance &amp; Repair Projects</b>						
314 Land Purchases			-		250,000	250,000
319 Relocatable Facility Costs		200,000	200,000		200,000	200,000
322 Telephone Equipment	190,225	300,000	490,225	105,029	500,000	605,029
332 Fire Alarms	394,774	350,000	744,774	163,719	500,000	663,719
334 HVAC	2,892,599	650,000	3,542,599	908,722	975,000	1,883,722
335 Interior & Exterior Painting	40,553	200,000	240,553	99,165	200,000	299,165
336 Roof Repair & Replacement	14,022	1,037,000	1,051,022	188,225	1,200,000	1,388,225
337 Security Projects	5,016,246	5,000,000	10,016,246		2,000,000	2,000,000
366 ADA Corrections	25,000	-	25,000			-
374 Floor Covering Replacement	40,244	412,000	452,244		1,140,000	1,140,000
376 Athletic Facility Improvements	793,803	450,000	1,243,803	38,029	2,210,000	2,248,029
379 Custodial Equipment		136,000	136,000		100,000	100,000
383 Small Remodeling and Renovation Projects	552,383	1,900,000	2,452,383	532,235	2,000,000	2,532,235
384 AV Equipment & Installation	301,940	1,000,000	1,301,940	191,388	1,000,000	1,191,388
385 Paving	63,555	200,000	263,555	97,922	200,000	297,922
387 Playground Maintenance & Repair	453,277	165,000	618,277	126,328	550,000	676,328
396 Facilities Department		475,000	475,000		475,000	475,000
<b>Total Facility Maintenance &amp; Repair Projects</b>	10,778,621	12,475,000	23,253,621	2,450,762	13,500,000	15,950,762
<b>New Construction Projects</b>						
<b>Total Construction Projects</b>	-	-	-	-	-	-
<b>Sales Tax Projects</b>						
325 Security Enhancements			-			-
<b>Total Sales Tax Projects</b>	-	-	-	-	-	-
<b>Total Estimated Appropriations</b>	14,268,240	26,590,834	40,859,074	7,123,750	28,344,780	35,468,530

# Charlotte County Public Schools Capital Improvement Tax Levies



# Charlotte County Public Schools Capital Projects (in millions)



	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
■ Transfers	5.51	5.17	8.94	8.82	8.94	9.22	9.20	9.18	9.23	9.76	9.34	9.98
■ Furniture & Equipment Projects	16.60	14.46	9.35	6.75	3.97	3.04	3.08	3.94	5.93	7.86	8.27	9.54
■ Facility Maintenance & Repair Projects	9.62	14.52	13.58	7.49	6.21	3.41	2.90	3.71	8.89	14.65	23.25	15.95
■ Construction Projects	39.46	22.14	71.44	36.16	22.45	20.25	13.75	8.75	0.08	-	-	-
■ Sales Tax Projects	-	-	-	-	-	-	-	2.01	0.25	-	-	-

**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 2020 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2020 awards will be approximately the same as Fiscal Year 2019 less any impacts from sequestration, if actually occurs. The budget amendment process for these grants reflects the fact that the critical decision on budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency authorizes the award, the authorization of the budget is considered to have been approved.

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

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

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
Federal Direct:			
Headstart & Early Headstart	\$2,459,680	\$2,345,926	-\$113,754
Federal through State:			
Vocational Education Acts	186,752	230,644	43,892
Elementary & Secondary Education Act, Title I	3,659,910	4,200,294	540,384
Elementary & Secondary Education Act, Title II	559,702	632,368	72,666
Adult Literacy and Civics	23,796	29,776	5,980
Elementary & Secondary Education Act, Title III, Language Instruction	58,130	78,511	20,381
Student Support Title IV	177,946	0	-177,946
Charter Schools, Title V, Part B	269,679	499,501	229,822
Individuals with Disabilities Act	3,511,864	4,687,053	1,175,189
Adult General Education	174,481	194,800	20,319
Other Federal Grants	84,045	60,835	-23,210
subtotal	<u>\$11,165,985</u>	<u>\$12,959,708</u>	<u>\$1,793,723</u>
 Transfer from Other General Fund	 <u>\$0</u>	 <u>\$0</u>	 <u>\$0</u>
Total	<u><u>\$11,165,985</u></u>	<u><u>\$12,959,708</u></u>	<u><u>\$1,793,723</u></u>

APPROPRIATION BY FUNCTION			
5000 Instructional Services	\$5,598,015	\$6,365,833	\$767,818
6100 Pupil Personnel Services	822,436	1,170,884	348,448
6200 Instructional Media Services	3,050	0	-3,050
6300 Instructional Curriculum Dev.	1,743,539	1,637,606	-105,933
6400 Instructional Staff Training	2,230,036	2,440,058	210,022
6500 Instructional Related Technology	0	0	0
7100 Board	1,101	1,042	-59
7200 General Administration	417,226	590,415	173,189
7300 School Administration	137,453	107,184	-30,269
7400 Facilities Acquisition and Construction	20,539	42,882	22,343
7500 Fiscal Services	0	2,529	2,529
7700 Central Services	0	5,668	5,668
7800 Pupil Transportation Services	26,546	40,007	13,461
7900 Operation of Plant	99,999	410,453	310,454
8100 Maintenance of Plant	65,789	143,451	77,662
8200 Administrative Technology Service	256	1,696	1,440
Total	<u>\$11,165,985</u>	<u>\$12,959,708</u>	<u>\$1,793,723</u>

APPROPRIATION BY OBJECT			
100 Salaries	\$6,269,842	\$7,171,234	\$901,392
200 Benefits	2,218,329	2,380,909	162,580
300 Purchased Services	1,015,142	1,331,030	315,888
400 Energy Services	54	0	-54
500 Materials and Supplies	480,718	920,408	439,690
600 Capital Outlay	540,572	349,071	-191,501
700 Other Expenses	641,329	807,056	165,727
Total	<u>\$11,165,986</u>	<u>\$12,959,708</u>	<u>\$1,793,722</u>



SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
<b>Federal through State</b>			
National School Lunch Act	\$7,971,103	\$7,971,126	\$23
Summer Feeding Program	215,845	215,845	0
USDA Donated Food	296,609	647,704	351,095
subtotal	\$8,483,557	\$8,834,675	\$351,118
<b>State</b>			
Breakfast Supplement	\$49,156	\$49,156	\$0
Food Service Supplement	64,763	64,763	0
Cafeteria Inspection Allocation	0	0	0
	\$113,919	\$113,919	\$0
<b>Local</b>			
Food Service Sales	\$954,260	\$948,128	-\$6,132
Insurance Loss Recovery	\$0	0	0
Interest on Investments	84,086	84,086	0
subtotal	\$1,038,346	\$1,032,214	-\$6,132
Transfer from General Fund	0	0	0
Beginning Fund Balance	\$3,894,628	\$4,470,626	\$575,998
<b>Total</b>	<b>\$13,530,450</b>	<b>\$14,451,434</b>	<b>\$920,984</b>

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$2,770,334	\$3,173,632	\$403,298
Benefits	1,204,047	1,411,199	207,152
Purchased Services*	169,390	285,059	115,669
Energy Services*	367,838	273,000	-94,838
Materials and Supplies	3,874,339	3,900,500	26,161
Capital Outlay	176,004	1,296,500	1,120,496
Other Expenses**	497,872	544,941	47,069
sub-total	\$9,059,824	\$10,884,831	\$1,825,007

Outgoing Transfers:  
To General Fund

Ending Fund Balance	\$4,470,626	\$3,566,603	-\$904,023
<b>Total</b>	<b>\$13,530,450</b>	<b>\$14,451,434</b>	<b>\$920,984</b>

\*Includes food service portion of utilities

\*\*Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
Federal through State			
FEMA	\$0	\$0	\$0
Miscellaneous State			
Local			
Insurance Proceeds	\$0	\$0	\$0
Interest Earned	21,906	10,000	-11,906
Other Income	0	0	0
Transfer from Special Revenue/Headstart	0	0	0
Transfer from Capital Projects Funds	0	0	0
Beginning Fund Balance	1,051,014	1,072,920	21,906
Total	<u>\$1,072,920</u>	<u>\$1,082,920</u>	<u>\$10,000</u>
APPROPRIATION BY FUNCTION			
6100 Pupil Personnel Services	0	0	0
7300 School Administration	0	0	0
7400 Facilities Acquisition and Construction	0	0	0
7600 Food Services	0	0	0
7700 Central Services	0	0	0
7800 Pupil Transportation Services	0	0	0
7900 Operation of Plant	0	0	0
8100 Maintenance	0	0	0
Total Appropriations	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfers Out			
To General Fund	\$0	\$0	\$0
Ending Fund Balance	\$1,072,920	\$1,082,920	\$10,000
Total	<u>\$1,072,920</u>	<u>\$1,082,920</u>	<u>\$10,000</u>



### **Debt Service Fund**

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

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,970,864	\$2,970,864	\$0
State			
CO and DS Withheld for SBE Bonds	\$79,720	\$52,776	-\$26,944
SBE Bond Interest Earned	100	100	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	\$79,820	\$52,876	-\$26,944
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	761,207	766,000	4,793
Total Local Sources	\$761,207	\$766,000	\$4,793
Transfers			
Transfer from Capital Projects Funds	\$3,565,420	\$4,234,653	\$669,233
Beginning Balance	\$31,604,122	\$35,477,913	\$3,873,791
Total	\$38,981,433	\$43,502,306	\$4,520,873

APPROPRIATION:

Debt Service			
Redemption of Principal	\$74,000	\$56,000	-\$18,000
Interest	3,424,820	3,421,120	-3,700
Other Fees	4,700	1,700	-3,000
Payments to Refunding Agent	0	0	0
Subtotal	\$3,503,520	\$3,478,820	-\$24,700
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$35,477,913	\$40,023,486	\$4,545,573
Total	\$38,981,433	\$43,502,306	\$4,520,873

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,970,864	\$2,970,864	\$0
State			
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Federal Interest Subsidy - QSCB Bonds			
Proceeds from Bond Sale			
Total State Sources	\$2,970,864	\$2,970,864	\$0
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	660,074	661,000	926
Total Local Sources	\$660,074	\$661,000	\$926
Transfers			
Transfer From Capital Funds	\$3,322,711	\$3,991,944	\$669,233
Beginning Balance	\$28,364,169	\$31,894,118	\$3,529,949
Total	\$35,317,818	\$39,517,926	\$4,200,108

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	3,700	700	-3,000
Subtotal	\$3,423,700	\$3,420,700	-\$3,000
Transfers			
Interfund Transfers	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$31,894,118	\$36,097,226	\$4,203,108
Total	\$35,317,818	\$39,517,926	\$4,200,108

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

STATE BOARD OF EDUCATION BONDS

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	\$79,720	\$52,776	-\$26,944
SBE Bond Interest Earned	100	100	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Total State Sources	\$79,820	\$52,876	-\$26,944
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	0	0	0
Total Local Sources	\$0	\$0	\$0
Transfers			
Transfer from Capital Projects Funds	\$0	\$0	\$0
Beginning Balance	\$5,244	\$5,244	\$0
Total	\$85,064	\$58,120	-\$26,944

APPROPRIATION:

Debt Service			
Redemption of Principal	\$74,000	\$56,000	-\$18,000
Interest	4,820	1,120	-3,700
Other Fees	1,000	1,000	0
Payments to Refunding Agent	0	0	0
Subtotal	\$79,820	\$58,120	-\$21,700
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$5,244	\$0	-\$5,244
Total	\$85,064	\$58,120	-\$26,944

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2018-19 ACTUAL	2019-20 BUDGET	CHANGE
State			
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0
Racing Commission Funds	0	0	0
Total State Sources	\$0	\$0	\$0
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	101,133	105,000	3,867
Total Local Sources	\$101,133	\$105,000	\$3,867
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$3,234,709	\$3,578,551	\$343,842
Total	\$3,578,551	\$3,926,260	\$347,709

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	0	0	0
Other Fees	0	0	0
Subtotal	\$0	\$0	\$0
Transfers			
Transfer to Capital Funds	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$3,578,551	\$3,926,260	\$347,709
Total	\$3,578,551	\$3,926,260	\$347,709

**Internal Service Fund**

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



INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

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EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2018-19 ESTIMATED	2019-20 BUDGET	CHANGE
Local			
Insurance Premiums/Board	\$13,740,851	\$14,000,000	\$259,149
Insurance Premiums/Retiree	461,624	500,000	38,376
Insurance Premiums/Employee	2,852,282	2,875,000	22,718
Other premiums/reimbursements	525,577	550,000	24,423
Interest on Investments	0	0	0
sub-total	<u>\$17,580,334</u>	<u>\$17,925,000</u>	<u>\$344,666</u>
Beginning Fund Balance	<u>\$5,736,341</u>	<u>\$2,737,448</u>	<u>-\$2,998,893</u>
Total	<u><u>\$23,316,675</u></u>	<u><u>\$20,662,448</u></u>	<u><u>-\$2,654,227</u></u>

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$122,642	\$123,000	\$358
Benefits	33,704	34,000	296
Purchased Services	5,207,005	5,000,000	-207,005
Materials and Supplies	25,317	30,000	4,683
Capital Outlay	0	0	0
Other Expenses	15,190,559	15,200,000	9,441
sub-total	<u>\$20,579,227</u>	<u>\$20,387,000</u>	<u>-\$192,227</u>
Ending Fund Balance	<u>\$2,737,448</u>	<u>\$275,448</u>	<u>-\$2,462,000</u>
Total	<u><u>\$23,316,675</u></u>	<u><u>\$20,662,448</u></u>	<u><u>-\$2,654,227</u></u>



## *Overview of School District Funding*

## *Appendix A*

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

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

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

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



## *Overview of School District Funding*

## *Appendix A*

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

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

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



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

**A Fund** is a fiscal and accounting entity with a self-balancing set of accounts recording assets, liabilities, fund equity, revenues, expenses, and other financing sources and uses.

District Funds are as follows:

General Fund - Fund used to account for all financial resources except those required to be accounted for in another fund, commonly referred to as the Operating Fund.

Capital Projects Funds - Funds created to account for financial resources to be used for the acquisition, construction and equipping of facilities. Specific capital project funds are as follows:

Capital Improvement Tax Fund - Fund used to account for capital projects funded through the Capital Improvement Tax levy (commonly referred to as CIT).

PECO Fund—Fund used to account for capital projects funded through the state Public Education and Capital Outlay program (source: Gross receipts tax).

CO & DS Fund - Fund used to account for capital projects funded through the District's allocation of the state Capital Outlay and Debt Service program (Source: motor vehicle License tax).

Qualified Zone Academy Bonds- Proceeds used to purchase technology for various schools.

Qualified Zone Construction Bonds- Proceeds used to rebuild Meadow Park Elementary School and portions of Lemon Bay High School.



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.



Internal Service Funds

Employee Benefits Program - Fund used to account for the revenue for premiums from the school board on behalf of employees, participating retirees and employee paid premiums for health insurance and other optional cafeteria plan coverages.



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

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



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

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

#### 5000 Instruction

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

#### 6000 Instructional Support Services

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

#### 6100 Pupil Personnel Services

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

#### 6200 Instructional Media Services

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



6300 Instruction and Curriculum Development Services

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

6400 Instructional Staff Training Services

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

6500 Instructional-Related Technology

Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, hardware maintenance and support services, and technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

7000 General Support Services

Consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.

7100 Board

Consists of the activities of the elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney, independent auditors, etc.



7200 General Administration— (Superintendent’s Office).

Consists of those activities performed by the superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the Superintendent.

7300 School Administration (Office of the Principal)

Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.

7400 Facilities Acquisition and Construction

Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, installation or extension of service systems, equipment, and improvements to sites.

7500 Fiscal Services

Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control, and internal auditing.

7600 Food Services

Consists of those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities and the delivery of food.

7700 Central Services

Activities, other than general administration, which support each of the other instructional and supporting services programs. These activities include Information Services, Personnel, Data Processing Services, Purchasing, Warehousing, and Printing.

7800 Pupil Transportation Services

Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school, or on trips for curricular or co-curricular activities.

7900 Operation of Plant

Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, custodial costs, and insurance costs associated with school buildings. This includes cleaning, disinfecting, heating, lighting, communications, power, moving furniture, caring for grounds, security and other such activities as are performed on a daily, weekly, monthly, or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment.

8100 Maintenance of Plant

Consists of activities that are concerned with keeping the grounds and buildings at an acceptable level of efficiency.

8200 Administrative Technology Services

Activities concerned with supporting the school district's information technology systems, including supporting administrative networks, maintaining administrative information systems, and processing data for administrative and managerial purposes. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.

9100 Community Services

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

9200 Debt Service.

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

9700 Transfer of Funds

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



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

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

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

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



*Budget schedule for school districts*

*Appendix C*

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

<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.