

Charlotte County Public Schools

2021-2022 Final Budget



CHARLOTTE COUNTY PUBLIC SCHOOLS

1445 Education Way

Port Charlotte, FL 33948

September 9, 2021



CHARLOTTE COUNTY PUBLIC SCHOOLS
2021-2022 ANNUAL BUDGET

Mr. Stephen Dionisio
Superintendent of Schools

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

MEMBERS OF SCHOOL BOARD

Mrs. Wendy Atkinson, Chairman, District 5-Term Expires 11/18/24
Mrs. Cara Reynolds, Vice-Chairman, District 1-Term Expires 11/21/22

Mrs. Kim Amontree, District 2 - Term Expires 11/18/24
Mr. Robert Segur, District 3 - Term Expires 11/18/24
Mr. Ian Vincent, District 4 - Term Expires 11/21/22

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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 2021-2022. There have been many adjustments from the 2020-2021 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 2021-2022 are approximately 1.75 million more than revenues budgeted in 2020-2021
- Charlotte County voters passed a referendum which will yield \$21.4 million in additional revenue generated by the one millage levy
- Budget includes an Unassigned Ending Fund Balance of \$19.7 million which is approximately 12.3%. In addition, designated reserves of \$10.3 million have been established for specific purposes which potentially may occur during 2021-2022
- Allocations are based on being able to meet compliance with the Class Size Amendment
- Budget reflects an estimated increase in student enrollment from 2020-2021 of 396 WFTE
- Includes five more positions than were in the 2020-2021 General Fund budget
- Millage rates reflect a decrease from 6.952 mills to 6.85 mills
- Capital Improvement Tax millage yields \$2.2 million more than 2020-2021 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 2021-2022 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,

Steve Dionisio
Superintendent



District Organization

Section 1

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

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

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

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



Budget Overview

Section 2

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

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

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

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

The **special revenue funds** are used for the payment of principal and interest on borrowed funds.

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

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

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

**Charlotte County Public Schools
Summary of FY 2021-22 Final Budget**

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>
Fund Balances - July 1, 2021	38,579,511	14,154,078	43,197,648	47,297,505	4,470,008	147,698,750
Revenues						
Federal Sources	750,000	26,390,503	2,980,000			30,120,503
State Sources	35,228,514	63,444		985,000		36,276,958
Local Sources	118,259,199	500,754	228,100	32,216,598	17,800,000	169,004,651
Total Revenues	<u>154,237,713</u>	<u>26,954,701</u>	<u>3,208,100</u>	<u>33,201,598</u>	<u>17,800,000</u>	<u>235,402,112</u>
Transfers In	5,950,000		4,217,709			10,167,709
Total Revenues and Transfers In	<u>160,187,713</u>	<u>26,954,701</u>	<u>7,425,809</u>	<u>33,201,598</u>	<u>17,800,000</u>	<u>245,569,821</u>
Total Sources of Available Funds	<u>198,767,224</u>	<u>41,108,779</u>	<u>50,623,457</u>	<u>80,499,103</u>	<u>22,270,008</u>	<u>393,268,571</u>
Appropriations						
Instructional	101,597,788	9,405,055				111,002,843
Pupil Personnel Services	12,015,584	1,412,682				13,428,266
Instructional Media Services	1,810,040	81				1,810,121
Instructional & Curriculum		1,698,615				1,698,615
Development Service	4,694,289	2,177,076				6,871,365
Instructional Staff Training	1,606,481	249,643				1,856,124
Instructional Related Technology	1,204,111					1,204,111
Board of Education	829,121	23,133				852,254
General Administration	375,932	363,137				739,069
School Administration	11,259,823					11,259,823
Facilities Acquisition & Construction		80		57,539,561		57,539,641
Fiscal Services	1,146,706	61				1,146,767
Food Services		10,653,735				10,653,735
Central Services	2,857,388	13			17,804,000	20,661,401
Pupil Transportation Services	7,419,964	67,069				7,487,033
Operation of Plant	15,059,486	530,214				15,589,700
Maintenance of Plant	5,042,228	84				5,042,312
Administrative Technology Services	1,720,524	148				1,720,672
Community Services	179,776	54				179,830
Debt Services			3,421,000			3,421,000
Total Appropriations	<u>168,819,241</u>	<u>26,580,880</u>	<u>3,421,000</u>	<u>57,539,561</u>	<u>17,804,000</u>	<u>274,164,682</u>
Transfers Out				10,167,709		10,167,709
Total Appropriations and Transfers Out	<u>168,819,241</u>	<u>26,580,880</u>	<u>3,421,000</u>	<u>67,707,270</u>	<u>17,804,000</u>	<u>284,332,391</u>
Fund Balances - June 30, 2022	29,947,983	14,527,899	47,202,457	12,791,833	4,466,008	108,936,180
Total Uses of Available Funds	<u>198,767,224</u>	<u>41,108,779</u>	<u>50,623,457</u>	<u>80,499,103</u>	<u>22,270,008</u>	<u>393,268,571</u>



Budget Process Requirements

Section 3

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

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

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

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

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

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



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

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

Year : 2021	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	\$ 21,304,222,896	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 996,435,435	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 2,534,754	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 22,303,193,085	(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.)	\$ 599,188,621	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 21,704,004,464	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 20,703,346,514	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/29/2021 9:59 AM	

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

Local board millage includes discretionary and capital outlay.				
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.7040	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	3.2480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 76,685,195		(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 67,244,469		(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 143,929,664		(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	3.5332	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	3.0983	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.6020	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>	\$ 80,336,101	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 72,440,771	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 152,776,873	(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>	1.95 %	(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>	3.29 %	(22)

Final public budget hearing	Date : 9/9/2021	Time : 5:30 PM	Place : Charlotte County Public Schools, Murdock Center Office, 1445 Education Way, Port Charlotte, FL 33948
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Electronically Certified by Taxing Authority		8/4/2021 7:53 AM	
	Title : Mr. Steve Dionisio, Superintendent		Contact Name And Contact Title : Gregory S. Griner, Chief Financial Officer	
	Mailing Address : 1445 Education Way		Physical Address : 1445 Education Way	
City, State, Zip : Port Charlotte, FL 33948		Phone Number : 941/255-0808	Fax Number : 941/255-7565	

Continued on page 3

NOTICE OF PROPOSED TAX INCREASE

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

Last year's property tax levy:

A. Initially proposed tax levy	144,073,893
B. Less tax reductions due to Value Adjustment Board and other Assessment changes	144,229
C. Actual property tax levy	143,929,664
This year's proposed tax levy	152,776,873

C" r qt vqp" qh" vj g" vz" rxx { " ku" tgs vkt gf " wpf gt" uvcvg" rxy " kp' qtf gt " hqt" vj g" uej qqn' dqctf " vq" tgegkxg" &32,295,898" kp" uvcvg' gf vecvqp" i tcpw0"

Vj g" tgs vkt gf " r qt vqp" j cu" inetgcugf " d { " 305" r gtegpv" cpf' tgr tguqpw" cr r tqz ko cvgn { " hkg/vp vj u" qh" vj g" vqcn" r tqr qugf " vzgu0

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

All concerned citizens are invited to a public hearing on the tax increase to be held on August 3, 2021 at 5:30 p.m. in the Charlotte County Public Schools, Educational Support Services, Murdock Center at 1445 Education Way, Port Charlotte, Florida.

A DECISION on the proposed tax increase and the budget will be made at this hearing.

Publish: July 29, 2021

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

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

This tax is in addition to the school board's proposed tax of 5.35 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 \$32,116,599 to be used for the following projects:

CONSTRUCTION AND REMODELING

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

MAINTENANCE, RENOVATION AND REPAIR

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

MOTOR VEHICLE PURCHASES

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

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE.

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

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

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

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

- Leasing of educational and ancillary facilities and plants

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES, AND REGULATIONS PAYMENT OF PREMIUMS FOR PROPERTY CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

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

All concerned citizens are invited to a public hearing to be held on August 3, 2021, 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 2021-22

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CHARLOTTE COUNTY PUBLIC SCHOOLS ARE 3.49 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

	<u>PROPOSED MILLAGE LEVIES</u>				
Required Local Effort (including Prior Period Adjustment Millage)	3.6020				
Discretionary Operating	0.7480				
Referendum Approved 4 Year Operating Millage	1.0000				
Local Capital Improvement (Capital Outlay)	1.5000				
TOTAL MILLAGE	6.8500				

	<u>General</u>	<u>Special Revenue</u>	<u>Debt Service</u>	<u>Capital Projects</u>	<u>Internal Service</u>	<u>Total</u>
Fund Balances - July 1, 2021	37,111,610	14,216,163	43,197,648	39,682,633	4,237,509	138,445,563
Revenues						
Federal Sources	750,000	23,907,336	2,980,000			27,637,336
State Sources	35,164,281	63,444		985,000		36,212,725
Local Sources	118,059,199	492,754	228,100	32,216,598	16,825,000	167,821,651
Total Revenues	153,973,480	24,463,534	3,208,100	33,201,598	16,825,000	231,671,712
Transfers In	5,950,000		4,217,709			10,167,709
Total Revenues and Transfers In	159,923,480	24,463,534	7,425,809	33,201,598	16,825,000	241,839,421
Total Sources of Available Funds	197,035,090	38,679,697	50,623,457	72,884,231	21,062,509	380,284,984
Appropriations						
Instructional	96,868,007	8,301,579				105,169,586
Pupil Personnel Services	12,005,990	1,109,107				13,115,097
Instructional Media Services	1,800,265					1,800,265
Instructional & Curriculum						
Development Service	4,593,626	1,695,244				6,288,870
Instructional Staff Training	1,568,498	1,996,194				3,564,692
Instructional Related Technology	1,204,111					1,204,111
Board of Education	829,121					829,121
General Administration	375,932	174,385				550,317
School Administration	11,259,823					11,259,823
Facilities Acquisition & Construction				48,975,561		48,975,561
Fiscal Services	1,146,706					1,146,706
Food Services		10,653,705				10,653,705
Central Services	2,857,388				17,859,500	20,716,888
Pupil Transportation Services	7,329,151	39,500				7,368,651
Operation of Plant	14,157,886	127,999				14,285,885
Maintenance of Plant	4,949,636					4,949,636
Administrative Technology Services	1,720,524					1,720,524
Community Services	179,776					179,776
Debt Services			3,421,000			3,421,000
Total Appropriations	162,846,440	24,097,713	3,421,000	48,975,561	17,859,500	257,200,214
Transfers Out				10,167,709		10,167,709
Total Appropriations and Transfers Out	162,846,440	24,097,713	3,421,000	59,143,270	17,859,500	267,367,923
Fund Balances - June 30, 2022	34,188,650	14,581,984	47,202,457	13,740,961	3,203,009	112,917,061
Total Uses of Available Funds	197,035,090	38,679,697	50,623,457	72,884,231	21,062,509	380,284,984

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 2021-2022

Resolution 2021-01

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2021 to June 30, 2022; 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 2021-2022 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	3.6020	\$77,122,657
Capital Outlay	1.5000	\$32,116,599
Discretionary Operating	0.7480	\$16,015,477
Discretionary Capital Improvement		
Additional Voted Operations Millage Debt	1.0000	\$21,411,065

The total millage rate to be levied exceeds the roll-back rate by 3.29 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Charlotte County School Board, adopted each tentative millage rate for the fiscal year July 1, 2021 to June 30, 2022 on August 3, 2021 by separate vote prior to adopting the tentative budget.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Stephen Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, August 3, 2021.

Signature of Superintendent of Schools

August 4, 2021

Date of Signature



Budget Process Requirement Overview

Section 3

A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022

Resolution 2021-02

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2021 to June 30, 2042; and

WHEREAS, the, Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2041-2042; 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 \$380,284,984 for the fiscal year 2021-2022

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, 2041 to June 30, 2042.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Stephen Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, August 3, 2021.

Signature of Superintendent of Schools

August 4, 2021

Date of Signature

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

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

Resolution 2021-03

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF CHARLOTTE COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2021, AND ENDING JUNE 30, 2022.

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

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

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,303,193,085</u>	Required Local Effort	\$ <u>77,058,424</u>	<u>3.5990</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>64,233</u>	<u>0.0030</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>77,122,657</u>	<u>3.6020</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,303,193,085</u>	Discretionary Operating	\$ <u>16,015,477</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,303,193,085</u>	Additional Operating	\$ <u>21,411,065</u>	<u>1.0000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>22,303,193,085</u>	Local Capital Improvement	\$ <u>32,116,599</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 3.29 PERCENT.

STATE OF FLORIDA

COUNTY OF CHARLOTTE

I, Stephen Dionisio, superintendent of schools and ex-officio secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Charlotte County, Florida, on September 9, 2021.

Signature of District School Superintendent

September 10, 2021
Date of Signature

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



Budget Process Requirement Overview

Section 3

***A RESOLUTION OF THE CHARLOTTE COUNTY SCHOOL BOARD
ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2021-2022***

Resolution 2021-04

WHEREAS, the School Board of Charlotte County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, the Charlotte County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Charlotte County School Board adopted the final millage rates and the budget in the amount of \$393,268,571 for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Charlotte County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Charlotte County as a final budget for the categories indicated for the fiscal year July 1, 2021 to June 30, 2022.

STATE OF FLORIDA
COUNTY OF CHARLOTTE

I, Stephen Dionisio, Superintendent of Schools and ex officio Secretary of the District School Board of Charlotte County, Florida, do hereby certify that the above is a true and complete copy of the resolution passed and adopted by the District School Board of Charlotte County, Florida, September 9, 2021.

Signature of Superintendent of Schools

September 10, 2021
Date of Signature



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

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

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

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

Charlotte County Public Schools

Millage Rates, Taxable Values and Tax Levies for FY 2021-22

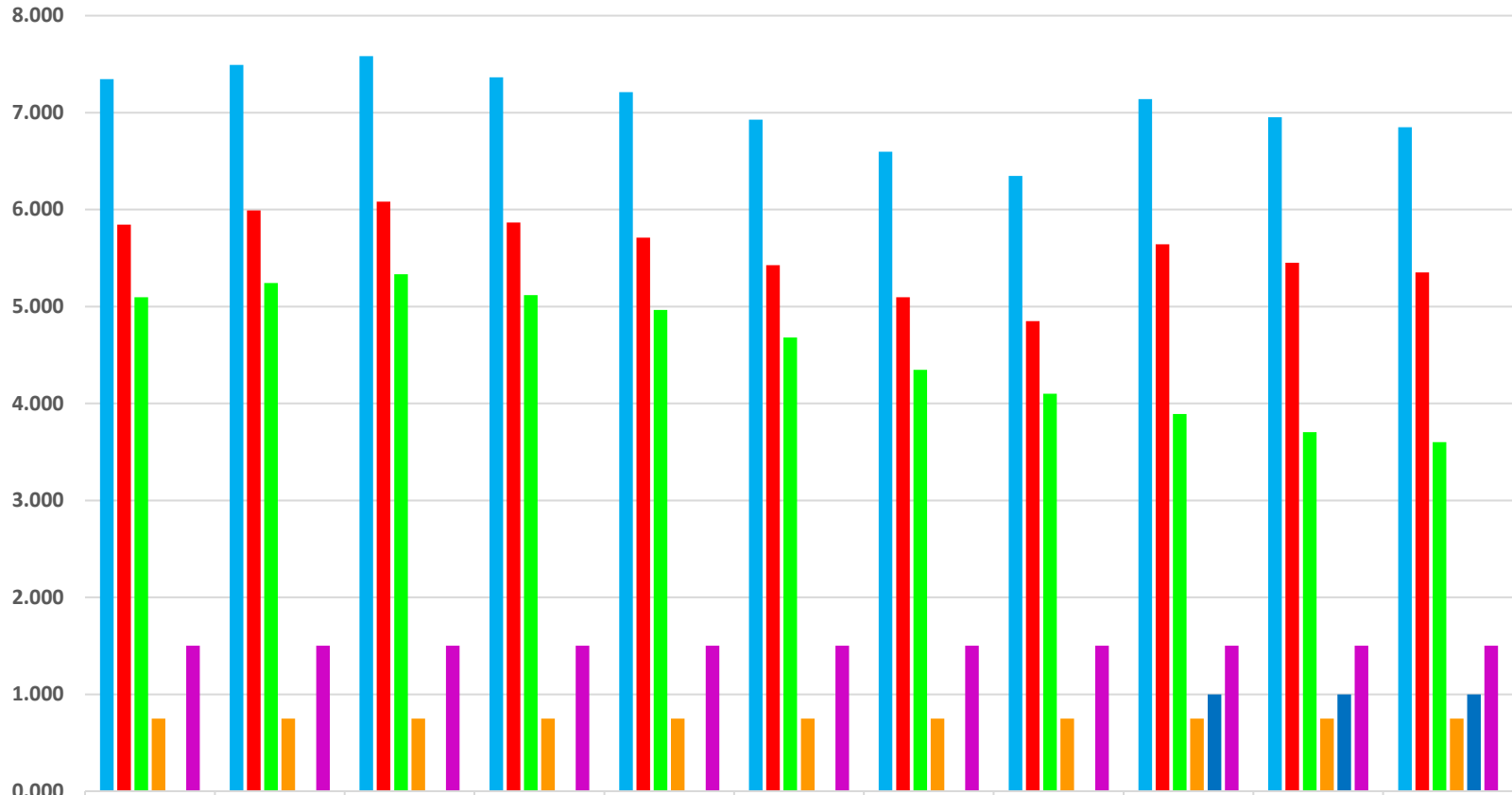
Certified School Taxable Value 22,303,193,085

Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.5990	80,269,192	77,058,424	(1)
Prior Period Funding Adjustment Millage	0.0030	66,910	64,233	(1)
Discretionary Operating Millage	0.7480	16,682,788	16,015,477	(2)
Referendum Operating Millage	1.0000	22,303,193	21,411,065	(2)
Total Operating Millage	5.3500	119,322,083	114,549,199	
Capital Outlay Millage	1.5000	33,454,790	32,116,599	(2)
Total Local Property Tax Millage	6.8500	152,776,873	146,665,798	(3)
<u>Controlling Authority for Levy</u>				
State Law Millage Rate	3.6020	80,336,102	77,122,657	(1)
Local Board Millage Rate	3.2480	72,440,771	69,543,141	(2)
Total Local Property Tax Millage	6.8500	152,776,873	146,665,798	(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 3.29 percent

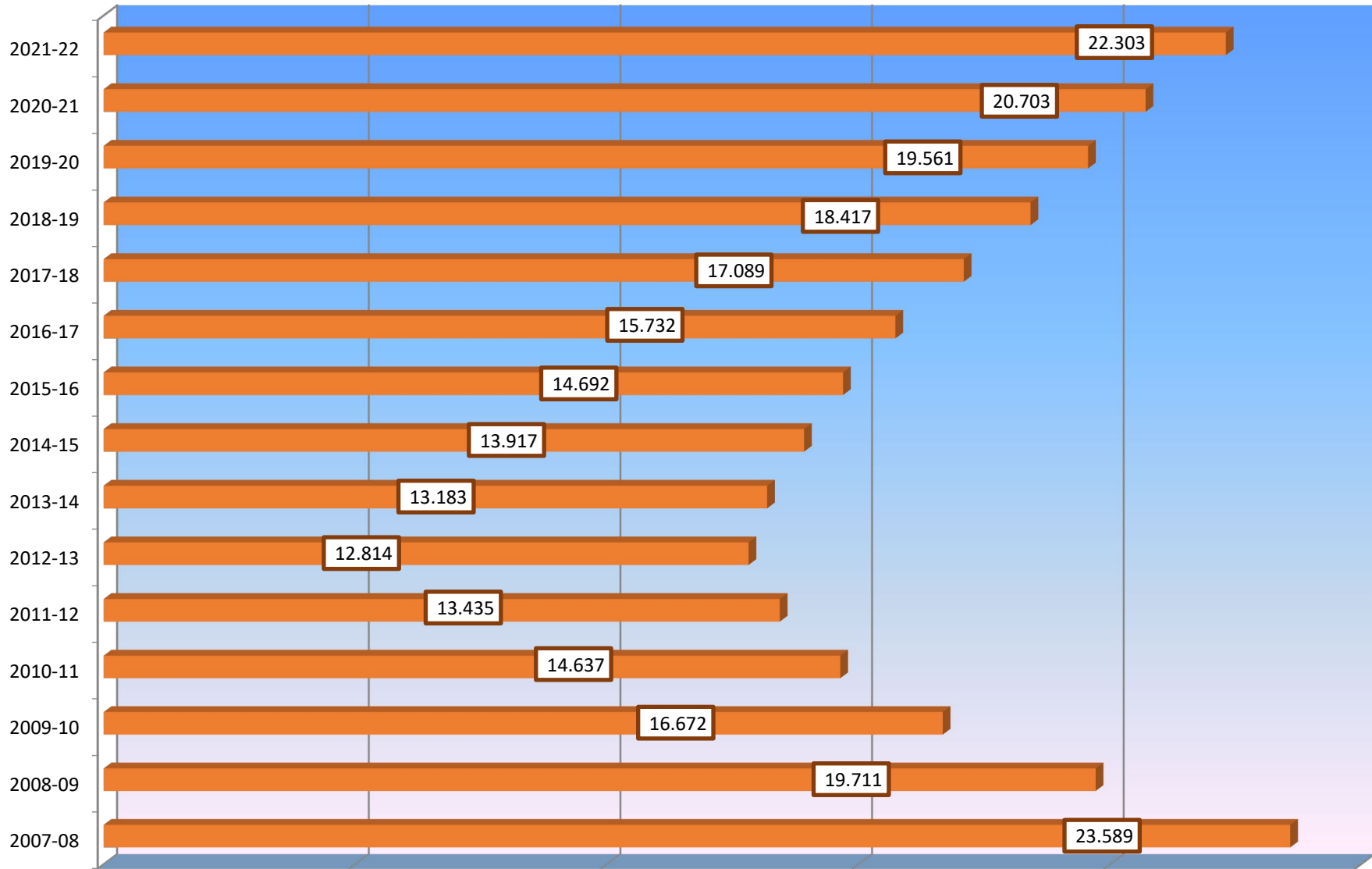
Charlotte County Public Schools Millage Rates



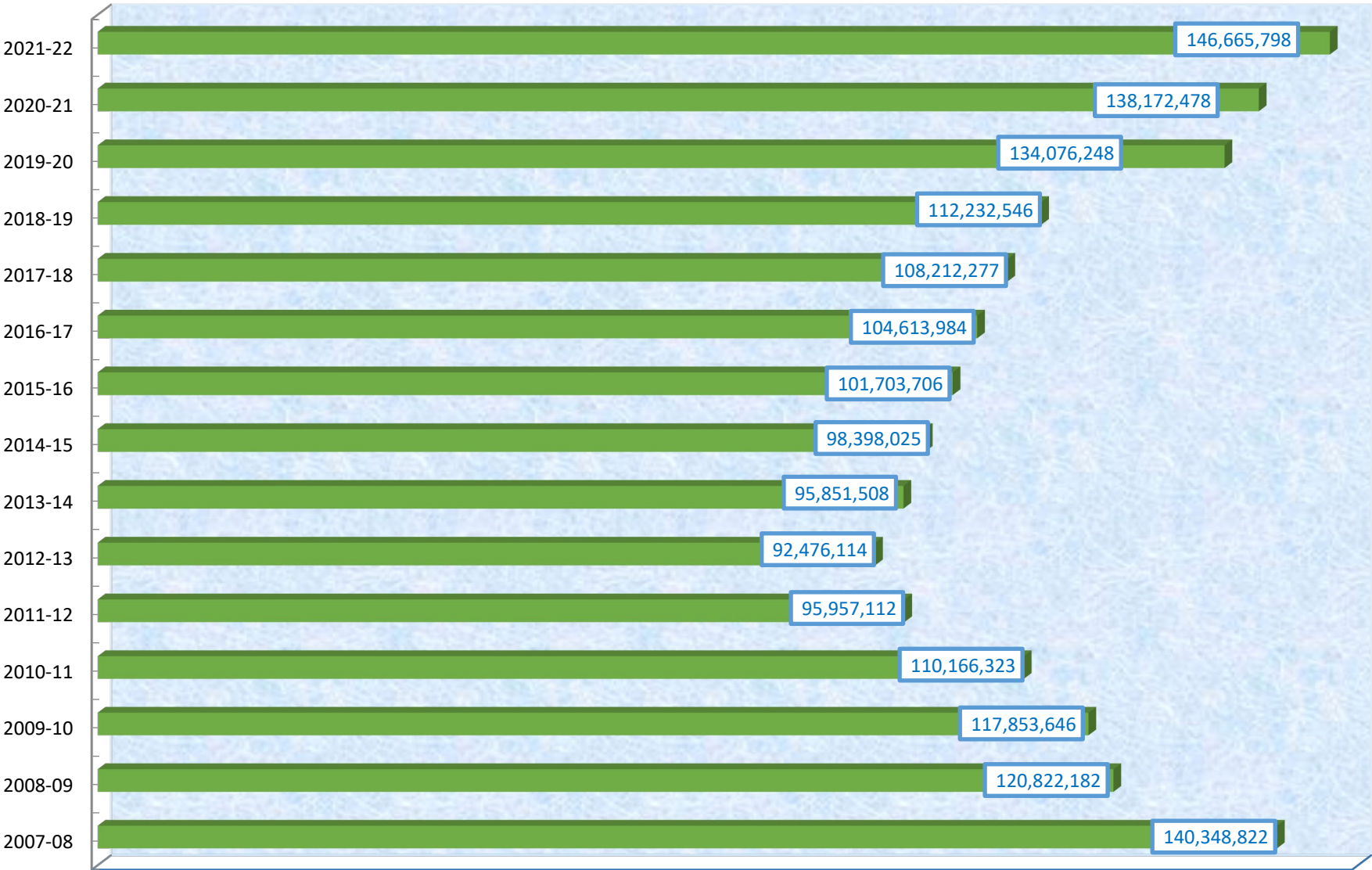
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Millage	7.344	7.491	7.581	7.365	7.211	6.927	6.596	6.348	7.140	6.952	6.850
Total Operating	5.844	5.991	6.081	5.865	5.711	5.427	5.096	4.848	5.640	5.452	5.350
RLE including PPAM	5.096	5.243	5.333	5.117	4.963	4.679	4.348	4.100	3.892	3.704	3.602
Discretionary	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748	0.748
Referendum	0.000	0.000	0.000	0.000	0.000	0.000	0.000	0.000	1.000	1.000	1.000
Capital	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500	1.500

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

Charlotte County Public Schools Gross Taxable Values (in billions)



Charlotte County Public Schools Total Budgeted Tax Levies (millions)





General Fund

Section 5

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

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

In Charlotte County over 90% of general fund revenues are determined under the FEFP formula of which approximately 70% will be collected from local property taxes0"

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**Charlotte County Public Schools
General Fund Summary
FY 2021-22**

Beginning Fund Balance		38,579,511
Revenues & Transfers In		
Federal Sources	750,000	
State Sources	35,228,514	
Local Sources	118,259,199	
Transfers In	5,950,000	
Total Revenues & Transfers In	160,187,713	
Appropriations & Transfers Out		
Instruction	101,597,788	
Instructional Support	12,015,584	
Instructional Media	1,810,040	
Instruction and Curriculum	4,694,289	
Instructional Staff Training	1,606,481	
Instructional-Related Technology	1,204,111	
School Board	829,121	
General Administration	375,932	
School Administration	11,259,823	
Fiscal Services	1,146,706	
Central Services	2,857,388	
Student Transportation	7,419,964	
Operation of Plant	15,059,486	
Maintenance of Plant	5,042,228	
Administrative Technology	1,720,524	
Community Services	179,776	
Debt Service	-	
Total Appropriations & Transfers Out	168,819,241	
Revenues in Excess (Deficit) of Appropriations		(8,631,528)
Ending Fund Balance		29,947,983

**General Fund
Revenues and Transfers In**

	2020-21 Actual	2021-22 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	172,036	150,000	(22,036)
Medicaid Reimbursement	803,247	500,000	(303,247)
Miscellaneous Federal Grants	101,652	100,000	(1,652)
	<u>1,076,935</u>	<u>750,000</u>	<u>(326,935)</u>
State Sources			
Florida Education Finance Program (FEFP)	34,374,475	32,295,898	(2,078,577)
State Workforce Development	2,328,283	2,243,283	(85,000)
CO & DS Withheld Admin. Expense	8,375	10,500	2,125
Racing Commission Funds	148,833	148,833	-
State License Tax	122,986	120,000	(2,986)
Voluntary Pre-k Program	407,061	410,000	2,939
Miscellaneous State Sources	787,465	-	(787,465)
	<u>38,177,478</u>	<u>35,228,514</u>	<u>(2,948,964)</u>
Local Sources			
Required Local Effort Tax Levy	74,093,458	77,058,424	2,964,966
Discretionary Local Effort Tax Levy	14,986,425	16,015,477	1,029,052
Prior Periods Adjustment Tax Levy	140,247	64,233	(76,014)
Referendum Operating Tax Levy	20,012,476	21,411,065	1,398,589
Rental of School Facilities	45,676	50,000	4,324
Interest on Investments	53,721	60,000	6,279
Gift, Grants and Bequests	471,420	100,000	(371,420)
Adult Vocational Course Fees	664,571	650,000	(14,571)
School Enrichment Programs	1,038,661	850,000	(188,661)
Trans. Services for School Activities	148,217	150,000	1,783
Federal Programs Indirect Cost	1,199,989	1,000,000	(199,989)
Other Local Sources	946,983	850,000	(96,983)
	<u>113,801,844</u>	<u>118,259,199</u>	<u>4,457,355</u>
Transfers In			
From Capital Projects Funds			
Property Insurance Premium	1,300,000	1,400,000	100,000
Maintenance & Equipment	4,100,000	4,100,000	-
Charter Schools	417,728	450,000	32,272
From Other Funds		-	-
	<u>5,817,728</u>	<u>5,950,000</u>	<u>132,272</u>
 Total Revenue and Transfers In	 158,873,985	 160,187,713	 1,313,728
 Beginning Fund Balance	 28,730,116	 38,579,511	 9,849,395
 Total Available Funds	 <u>187,604,101</u>	 <u>198,767,224</u>	 <u>11,163,123</u>

General Fund

Appropriations and Transfers Out

Expenditures by Function

Function	2020-21 Estimated	2021-22 Budget	Change
Instruction	88,781,044	101,597,788	12,816,744
Instructional Support	9,280,596	12,015,584	2,734,988
Instructional Media	1,634,995	1,810,040	175,045
Instruction and Curriculum	4,291,259	4,694,289	403,030
Instructional Staff Training	1,605,574	1,606,481	907
Instructional-Related Technology	361,463	1,204,111	842,648
School Board	852,458	829,121	(23,337)
General Administration	372,552	375,932	3,380
School Administration	10,329,520	11,259,823	930,303
Fiscal Services	983,851	1,146,706	162,855
Central Services	2,463,548	2,857,388	393,840
Student Transportation	6,426,043	7,419,964	993,921
Operation of Plant	14,765,441	15,059,486	294,045
Maintenance of Plant	5,309,234	5,042,228	(267,006)
Administrative Technology	1,424,186	1,720,524	296,338
Community Services	142,826	179,776	36,950
Debt Service	-	-	-
Total Expenditures	149,024,590	168,819,241	19,794,651
Transfers Out			-
Total Expenditures & Transfers Out	149,024,590	168,819,241	19,794,651

Expenditures by Object

Object	2020-21 Estimated	2021-22 Budget	Change
Salaries	90,439,169	98,194,515	7,755,346
Benefits	29,123,760	33,138,112	4,014,352
Purchased Services	18,209,424	21,072,780	2,863,356
Energy Services	4,124,174	4,513,960	389,786
Materials & Supplies	3,399,361	7,666,751	4,267,390
Capital Outlay	1,607,804	1,915,906	308,102
Other Expenses	2,120,898	2,317,217	196,319
Total Expenditures	149,024,590	168,819,241	19,794,651
Transfers Out		-	-
Total Expenditures & Transfers Out	149,024,590	168,819,241	19,794,651

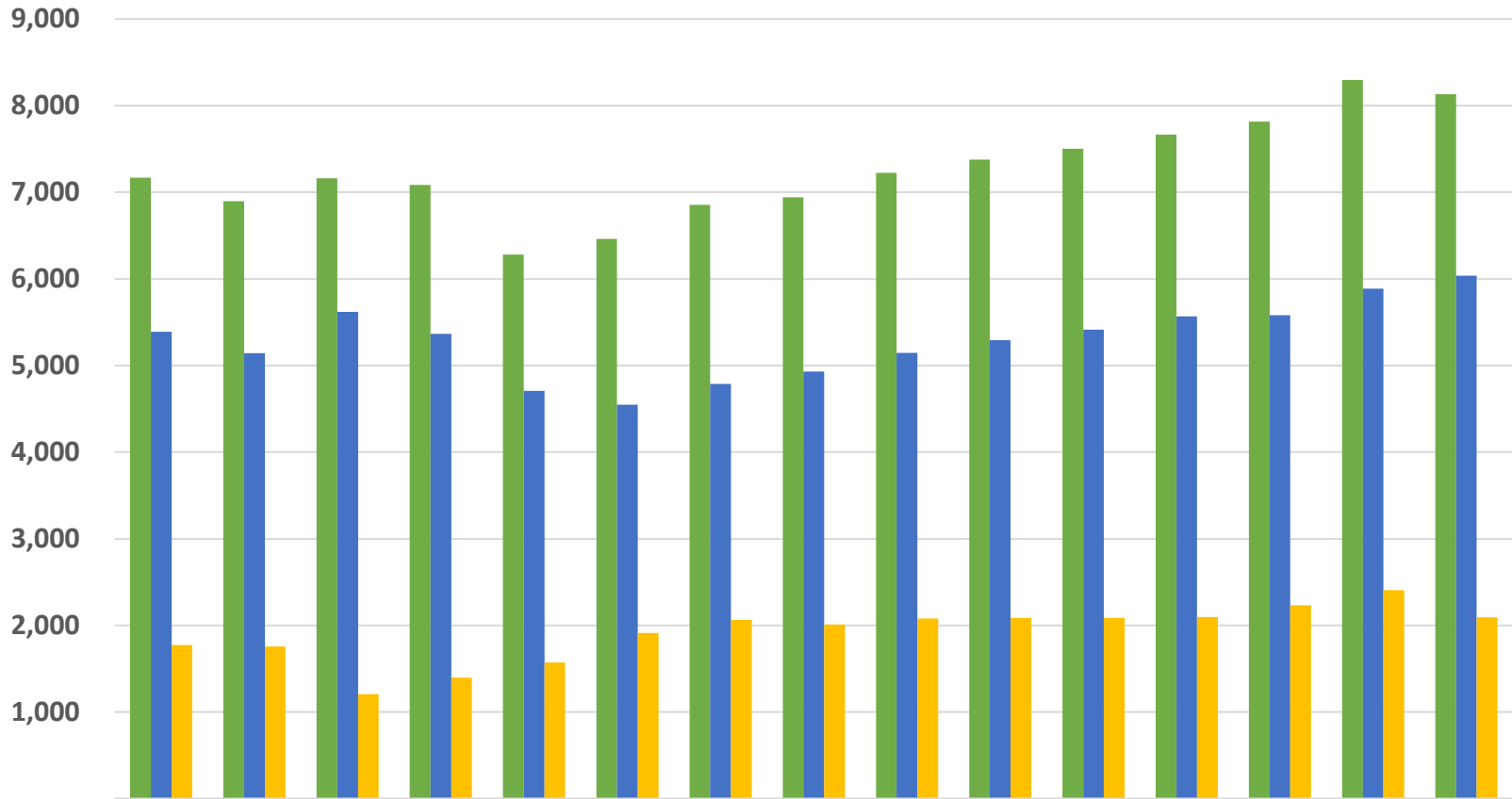
Charlotte County Public Schools
Florida Education Finance Program (FEFP)

	2020-21 FEFP 4th Calculation	2021-22 Conference Calculation	2021-22 FEFP 2nd Calculation
Major FEFP Formula Components			
Unweighted FTE	15,018.76	15,414.43	15,414.43
Weighted FTE	16,596.37	17,105.38	17,105.38
School Taxable Value (Tax Roll)	20,724,092,807	21,823,584,814	22,303,193,085
Required Local Effort Millage	3.697	3.713	3.599
Prior Period Adjustment Millage	0.007	-	0.003
Discretionary Millage	0.748	0.748	0.748
Total FEFP Millage	4.452	4.461	4.350
Base Student Allocation	4,319.49	4,372.91	4,372.91
District Cost Differential (DCD)	0.9879	0.9891	0.9891
Charlotte Base Student Allocation	4,267.22	4,325.25	4,325.25
FEFP Detail			
Base FEFP (WFTE x BSA x DCD)	70,820,431	73,984,964	73,984,964
Teacher Salary Allocation	2,656,855	2,939,524	2,939,524
Safe Schools	1,085,083	1,088,178	1,066,544
Mental Health Allocation	604,948	705,101	705,101
Supplemental Academic Instruction	3,334,674	3,435,127	3,435,127
Reading Instruction Allocation	758,530	764,314	764,314
ESE Guaranteed Allocation	5,938,206	6,118,143	6,118,143
Transportation	3,300,133	3,364,083	3,364,083
Instructional Materials	1,334,845	1,395,587	1,395,587
Teachers Classroom Supply Assistance	296,558	296,472	296,472
Additional Allocation			-
Digital Classroom Supplemental Allocation	103,813	103,833	103,833
Emergency Order Funding Adjustment	2,883,865		-
Proration to Appropriation	(319,076)		-
Discretionary Lottery/School Recognition			-
Class Size Reduction Allocation	16,910,284	15,180,630	15,180,630
Total FEFP & Categorical Funds	109,709,149	109,375,956	109,354,322
.748 Mill Discretionary Local Effort	14,881,557	15,671,080	16,015,477
Total Funding	124,590,706	125,047,036	125,369,799
Required Local Effort	73,552,292	77,789,732	77,058,424
.748 Mill Discretionary Local Effort	14,881,557	15,671,080	16,015,477
Total Local FEFP Funding	88,433,849	93,460,812	93,073,901
Total State FEFP Funding	36,156,857	31,586,224	32,295,898
Prior Year Adjustments	(30,798)		
Prior Year Adjustments - Scholarships	(6,312)		
Less McKay Scholarships (1)	(787,182)		(787,182)
Less Empowerment Scholarships (1)	(958,490)		(958,490)
Adjusted Net State Funding	34,374,075	31,586,224	30,550,226
Total Funds per UFTE	8,295.67	8,112.34	8,133.28
Total State Funds per UFTE	2,407.45	2,049.13	2,095.17
Total Local Funds per UFTE	5,888.23	6,063.20	6,038.10

Note:

(1) Conference Report does not include reduction for Scholarships

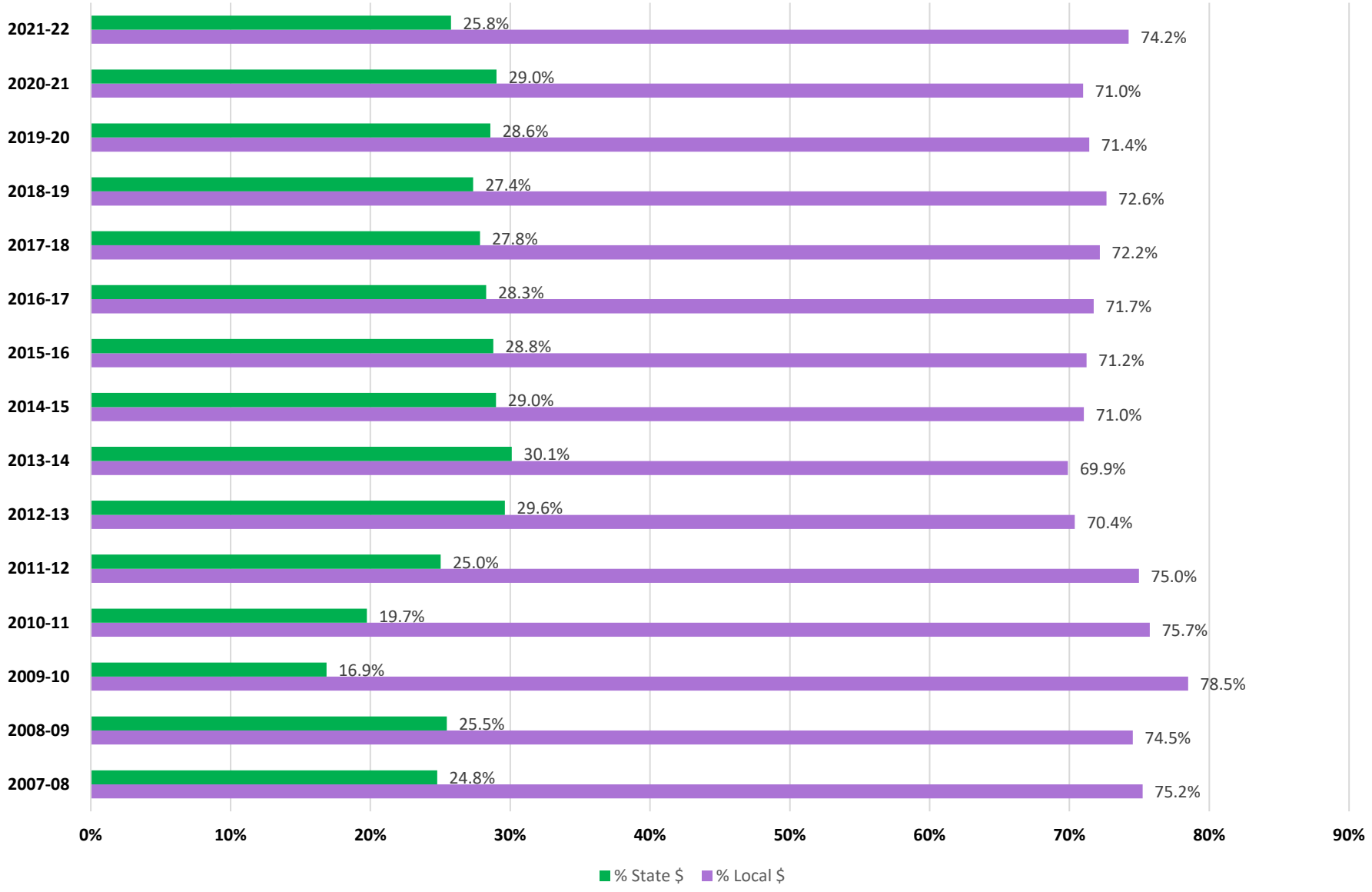
Charlotte County Public Schools Historical Funding per UWFTE



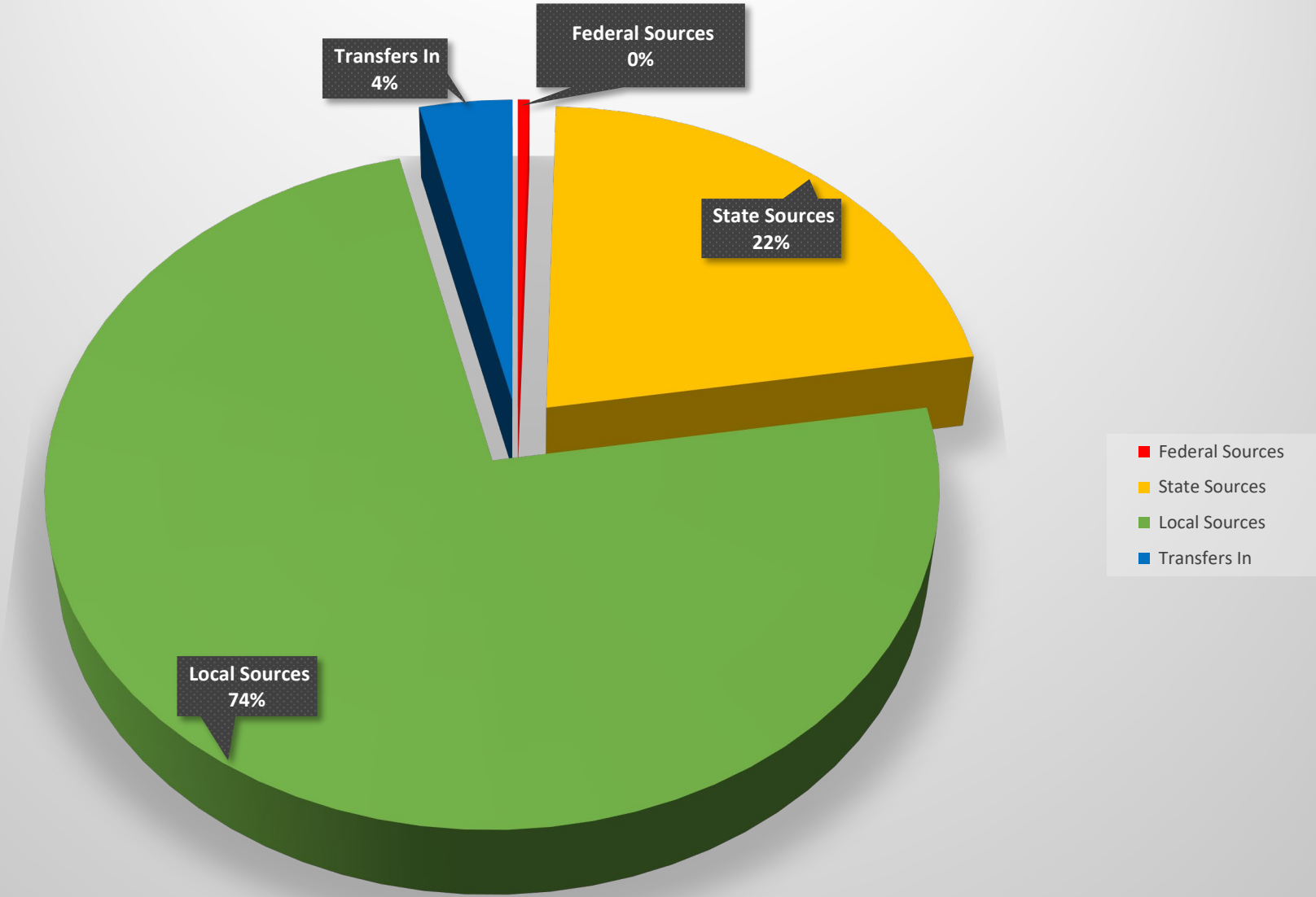
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total \$ per UWFTE	7,167	6,898	7,160	7,083	6,282	6,461	6,853	6,941	7,225	7,377	7,501	7,665	7,814	8,296	8,133
Local \$ per UWFTE	5,391	5,141	5,619	5,366	4,709	4,548	4,789	4,930	5,145	5,292	5,413	5,569	5,581	5,888	6,038
State \$ per UWFTE	1,775	1,756	1,207	1,399	1,572	1,914	2,064	2,011	2,080	2,086	2,088	2,096	2,233	2,407	2,095

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

Charlotte County Public Schools Local FEFP vs State FEFP Dollars



Charlotte County Public Schools FY 2021-22 General Fund Revenues Sources



General Fund

Appropriations and Transfers Out

Expenditures by Function

Function	2020-21 Estimated	2021-22 Budget	Change
Instruction	88,781,044	101,597,788	12,816,744
Instructional Support	9,280,596	12,015,584	2,734,988
Instructional Media	1,634,995	1,810,040	175,045
Instruction and Curriculum	4,291,259	4,694,289	403,030
Instructional Staff Training	1,605,574	1,606,481	907
Instructional-Related Technology	361,463	1,204,111	842,648
School Board	852,458	829,121	(23,337)
General Administration	372,552	375,932	3,380
School Administration	10,329,520	11,259,823	930,303
Fiscal Services	983,851	1,146,706	162,855
Central Services	2,463,548	2,857,388	393,840
Student Transportation	6,426,043	7,419,964	993,921
Operation of Plant	14,765,441	15,059,486	294,045
Maintenance of Plant	5,309,234	5,042,228	(267,006)
Administrative Technology	1,424,186	1,720,524	296,338
Community Services	142,826	179,776	36,950
Debt Service	-	-	-
Total Expenditures	149,024,590	168,819,241	19,794,651
Transfers Out			-
Total Expenditures & Transfers Out	149,024,590	168,819,241	19,794,651

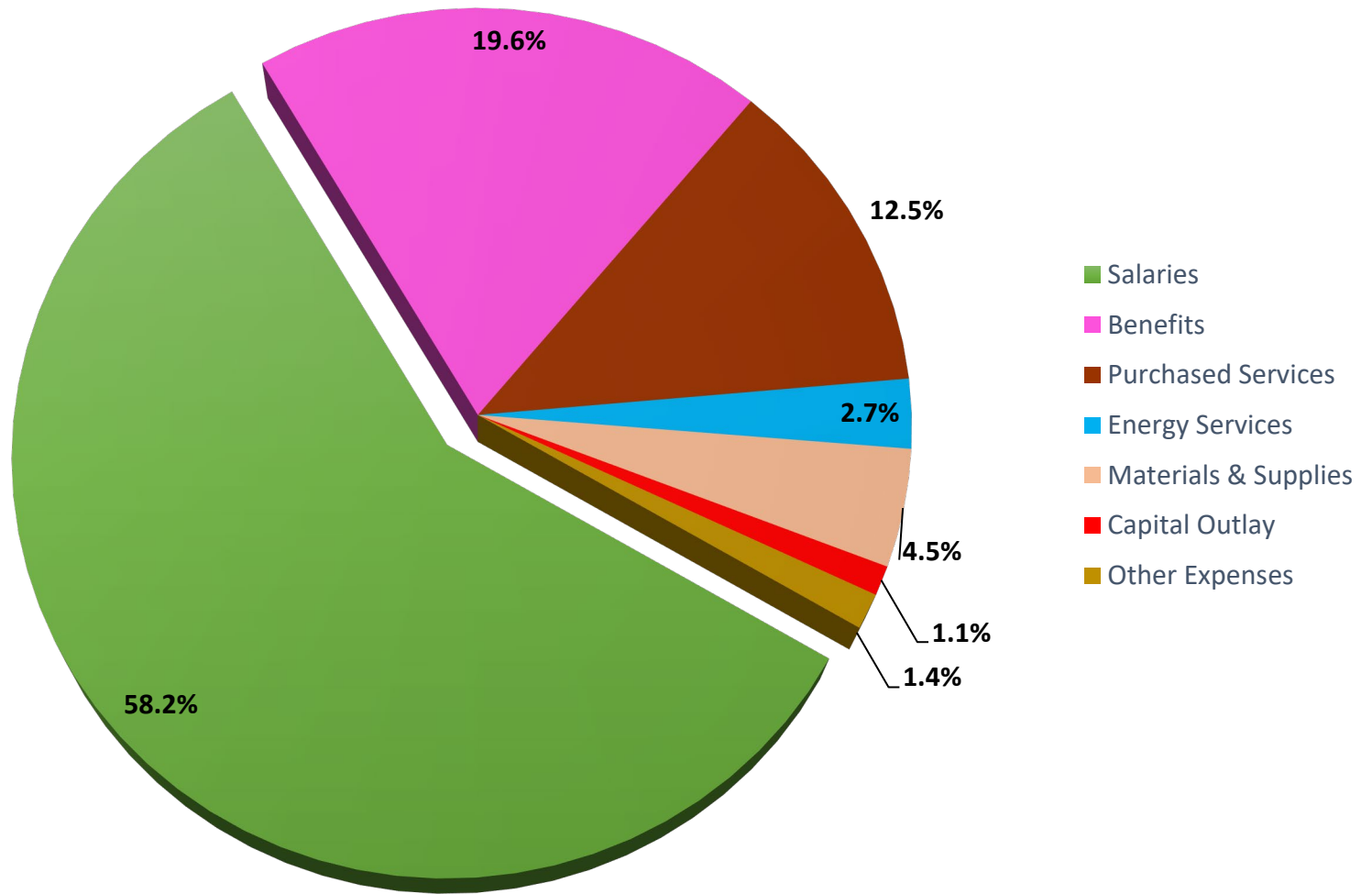
Expenditures by Object

Object	2020-21 Estimated	2021-22 Budget	Change
Salaries	90,439,169	98,194,515	7,755,346
Benefits	29,123,760	33,138,112	4,014,352
Purchased Services	18,209,424	21,072,780	2,863,356
Energy Services	4,124,174	4,513,960	389,786
Materials & Supplies	3,399,361	7,666,751	4,267,390
Capital Outlay	1,607,804	1,915,906	308,102
Other Expenses	2,120,898	2,317,217	196,319
Total Expenditures	149,024,590	168,819,241	19,794,651
Transfers Out		-	-
Total Expenditures & Transfers Out	149,024,590	168,819,241	19,794,651

**General Fund
Appropriations by Function and Object
FY 2021-22**

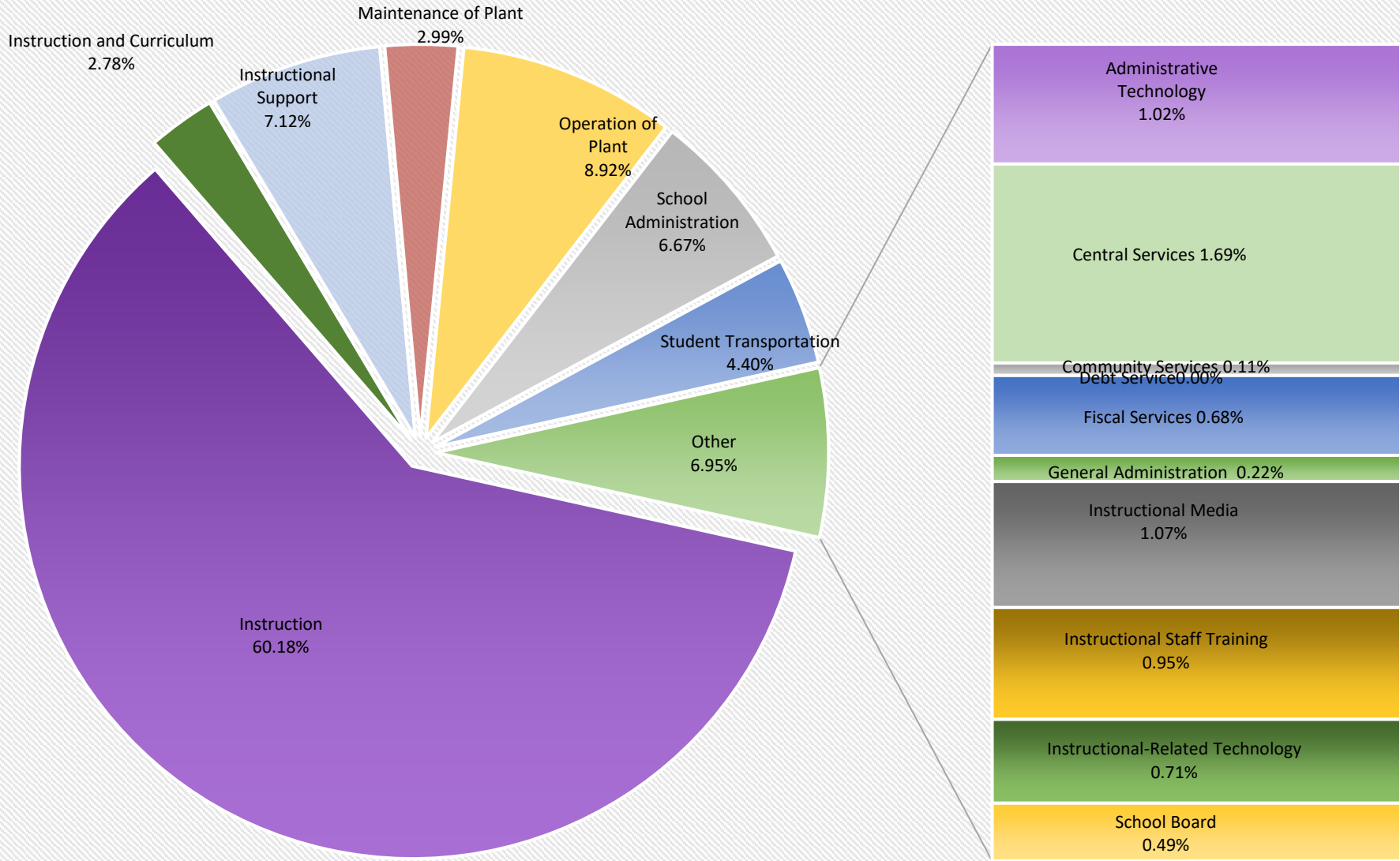
Function Type	Object Classification							
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	Total Appropriations
Instruction	61,319,808	19,892,019	10,938,915	5,200	6,172,366	1,609,621	1,659,859	101,597,788
Instructional Support Services	7,247,243	2,390,251	2,185,045	1,700	132,395	2,200	56,750	12,015,584
Instructional Media Services	1,248,270	394,997	56,175		8,820	99,093	2,685	1,810,040
Instruction & Curriculum	3,409,100	1,159,579	58,700	300	14,610		52,000	4,694,289
Instructional Staff Training	937,944	220,724	358,237		74,376	400	14,800	1,606,481
Instructional-Related Technology	161,558	35,553	823,600		400	182,600	400	1,204,111
School Board	262,642	207,979	338,000		500		20,000	829,121
General Administration	232,995	94,787	28,650		1,500		18,000	375,932
School Administration	8,432,183	2,702,763	53,673		37,450	400	33,354	11,259,823
Fiscal Services	839,439	244,917	55,925		5,800		625	1,146,706
Central Services	1,866,329	631,704	226,876	11,200	75,335	1000	44,944	2,857,388
Student Transportation	3,944,259	1,786,347	405,798	715,560	345,500		222,500	7,419,964
Operation of Plant	4,482,927	2,049,474	4,250,786	3,752,000	374,299		150,000	15,059,486
Maintenance of Plant	2,696,596	986,440	880,900	28,000	408,400	5,092	36,800	5,042,228
Administrative Technology	973,279	301,745	411,500		15,000	15,500	3,500	1,720,524
Community Services	139,943	38,833					1,000	179,776
Debt Service								0
Total Expenditures	98,194,515	33,138,112	21,072,780	4,513,960	7,666,751	1,915,906	2,317,217	168,819,241
Transfers Out								0
Total Expenditures & Transfers Out	98,194,515	33,138,112	21,072,780	4,513,960	7,666,751	1,915,906	2,317,217	168,819,241

Charlotte County Public Schools Percent of General Fund Expenditures by Object for FY 2021-22



Charlotte County Public Schools

Percent of General Fund Expenditures by Function for FY 2021-22



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

Location	2020-21 Actual	2021-22 Budget	Change
Elementary Schools	40,604,971	46,282,192	5,677,221
Middle Schools	17,921,472	20,527,190	2,605,718
High Schools	25,663,369	29,969,790	4,306,421
Center Schools	16,021,803	13,274,676	(2,747,127)
Charter Schools	7,562,972	8,312,000	749,028
Departments	26,835,104	29,511,868	2,676,764
Special Allocations	14,414,899	20,941,525	6,526,626
General Fund Totals	<u>149,024,590</u>	<u>168,819,241</u>	<u>19,794,651</u>

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
0021	Sallie Jones Elementary	3,873,392	4,513,317	639,925
0041	Peace River Elementary	3,852,481	4,520,114	667,633
0081	East Elementary	3,920,242	4,441,391	521,149
0111	Neil Armstrong Elementary	4,598,694	5,135,941	537,247
0141	Meadow Park Elementary	4,242,412	5,037,222	794,810
0191	Vineland Elementary	3,913,330	4,369,196	455,866
0201	Liberty Elementary	3,573,045	4,094,020	520,975
0231	Myakka River Elementary	3,507,815	4,006,392	498,577
0251	Deep Creek Elementary	4,779,638	5,264,389	484,751
0301	Kingsway Elementary	4,343,922	4,900,210	556,288
	Elementary School Totals	40,604,971	46,282,192	5,677,221

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
0121	Punta Gorda Middle School	6,040,890	6,801,102	760,212
0131	Port Charlotte Middle School	4,099,570	4,784,089	684,519
0181	L.A. Ainger Middle School	4,087,164	4,599,319	512,155
0211	Murdock Middle School	3,693,848	4,342,680	648,832
	Middle School Totals	17,921,472	20,527,190	2,605,718

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
0031	Charlotte High School	9,684,223	11,691,258	2,007,035
0051	Lemon Bay High School	6,764,834	7,872,840	1,108,006
0151	Port Charlotte High School	9,214,312	10,405,692	1,191,380
	High School Totals	<u>25,663,369</u>	<u>29,969,790</u>	<u>4,306,421</u>

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
0042	Charlotte Harbor Center	3,457,649	3,830,074	372,425
0062	Baker Center	835,572	848,049	12,477
0161	Charlotte Technical Center	4,520,060	5,042,785	522,725
0171	The Academy	2,159,966	2,365,855	205,889
7004	Charlotte Virtual School	5,048,556	1,187,913	(3,860,643)
	Center School Totals	<u>16,021,803</u>	<u>13,274,676</u>	<u>(2,747,127)</u>

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
0502	Florida Southwestern Collegiate High School	3,021,499	3,580,962	559,463
0503	Babcock Neighborhood School	4,218,558	4,296,196	77,638
0504	Babcock High School	322,915	434,842	111,927
	Charter School Totals	7,562,972	8,312,000	749,028

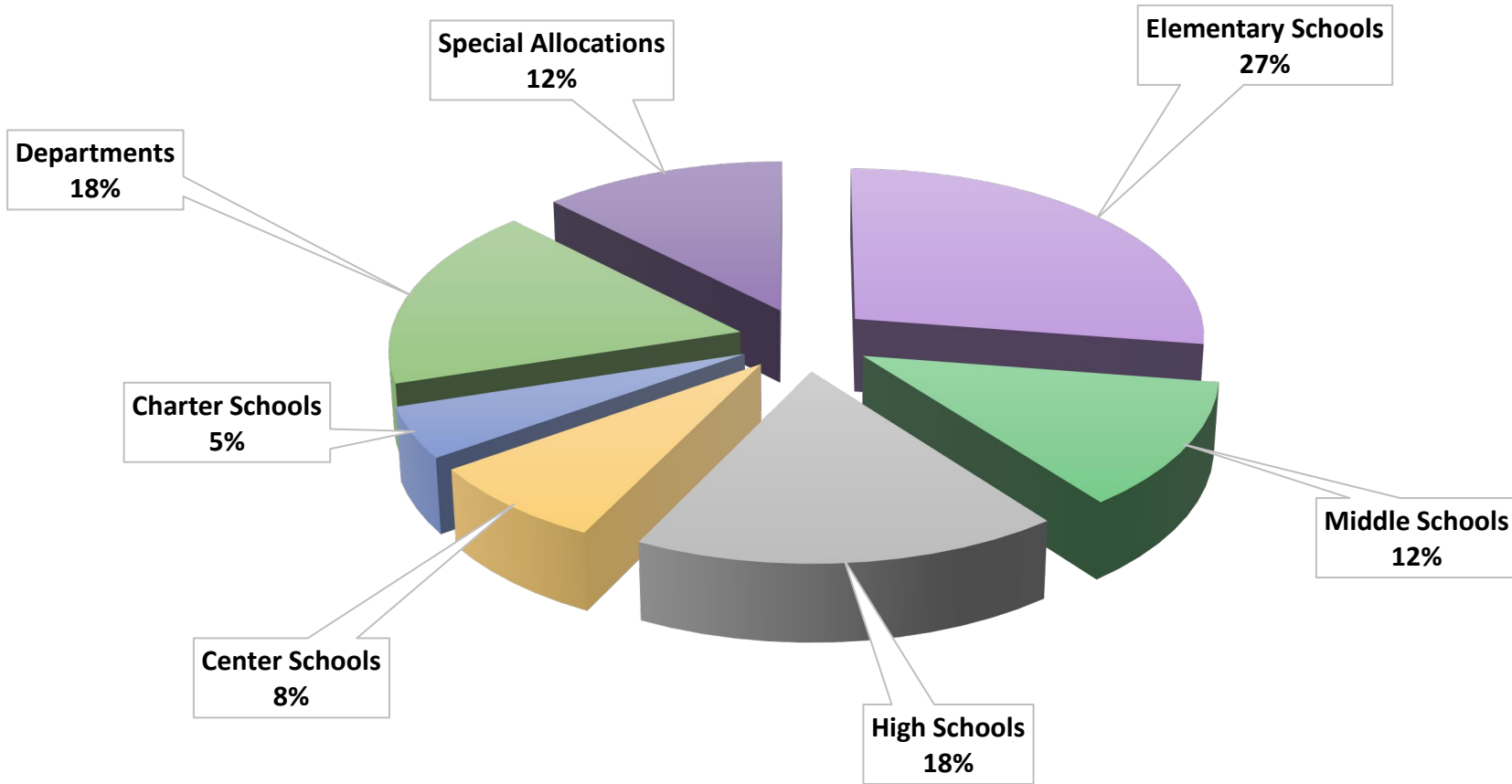
**Charlotte County Public Schools
General Fund Appropriations
Departments**

No.	Location	2020-21 Actual	2021-22 Budget	Change
0032	Community Services & Communications	199,412	248,483	49,071
9000	Board of Education	667,042	790,757	123,715
9010	Supt. Office	417,922	429,018	11,096
9011	Human Resources	1,159,418	1,217,209	57,791
9014	Murdock Office	147,000	175,603	28,603
9021	Finance/Budget	952,196	1,080,061	127,865
9022	Purchasing	697,717	681,277	(16,440)
9023	Print Shop	240,170	331,958	91,788
9024	Management Information Services	1,062,038	1,233,132	171,094
9025	Facilities	146,435	162,885	16,450
9026	Punta Gorda Office	171,947	184,922	12,975
9031	Elementary Instruction	217,427	244,881	27,454
9032	Instruction	628,153	760,068	131,915
9033	ESE Dept	3,622,554	3,883,809	261,255
9035	Student Services	3,452,059	3,716,510	264,451
9036	Instructional Support	318,820	407,226	88,406
9037	Media Support Services	57,456	62,410	4,954
9038	Staff Development	366,216	421,819	55,603
9039	Instructional Related Technology	1,841,401	2,201,043	359,642
9042	Transportation	6,022,529	6,986,653	964,124
9043	Sites & Grounds	654,120	697,735	43,615
9044	Maintenance	3,607,499	3,394,675	(212,824)
9045	Custodial Services	185,573	199,734	14,161
	Departmental Totals	26,835,104	29,511,868	2,676,764

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

No.	Location	2020-21 Actual	2021-22 Budget	Change
107	State Library Media	68,539	84,793	16,254
111	Security Detail at Events	53,588	76,000	22,412
119	Aviation Program	1,077,458	3,108,147	2,030,689
120	Credit Recovery	113,481	147,600	34,119
121	Pre-K Early Intervention	637,250	950,431	313,181
126	State Digital Classrooms	271,960	202,219	(69,741)
129	CASE Program	118,301	75,607	(42,694)
141	District Leadership Development	139,061	215,363	76,302
142	CAPE Program	716,653	719,800	3,147
146	Florida Lead Teacher Program	292,355	300,675	8,320
163	TANS/Insurance/Unemployment	1,778,119	2,145,300	367,181
165	School Resource Officers	1,568,607	1,995,000	426,393
177	Software Maintenance Contracts	400,157	1,368,000	967,843
178	CLEF Matching Grant	140,751	76,445	(64,306)
195	O.P.S.	375,801	445,100	69,299
201	Long Term Substitutes	434,561	-	(434,561)
202	Textbooks-Elementary	287,883	350,000	62,117
203	Textbooks-Middle Schools	50,812	645,188	594,376
207	Textbooks-High School	403,602	1,858,886	1,455,284
208	Teacher Subs-Sick & Personal	878,596	1,000,000	121,404
213	Terminal Leave	1,536,807	1,470,000	(66,807)
216	Supplements	1,693,813	1,685,000	(8,813)
225	FDLRS	101,313	84,716	(16,597)
228	Sick Leave Bank	45,379	104,621	59,242
230	Drivers Education	11,570	50,000	38,430
250	State School Recognition Prog	-	-	-
253	Hospital/Homebound Instruction	652,630	650,000	(2,630)
	Other Allocations	565,852	1,132,634	566,782
	Special Allocation Totals	<u>14,414,899</u>	<u>20,941,525</u>	<u>6,526,626</u>

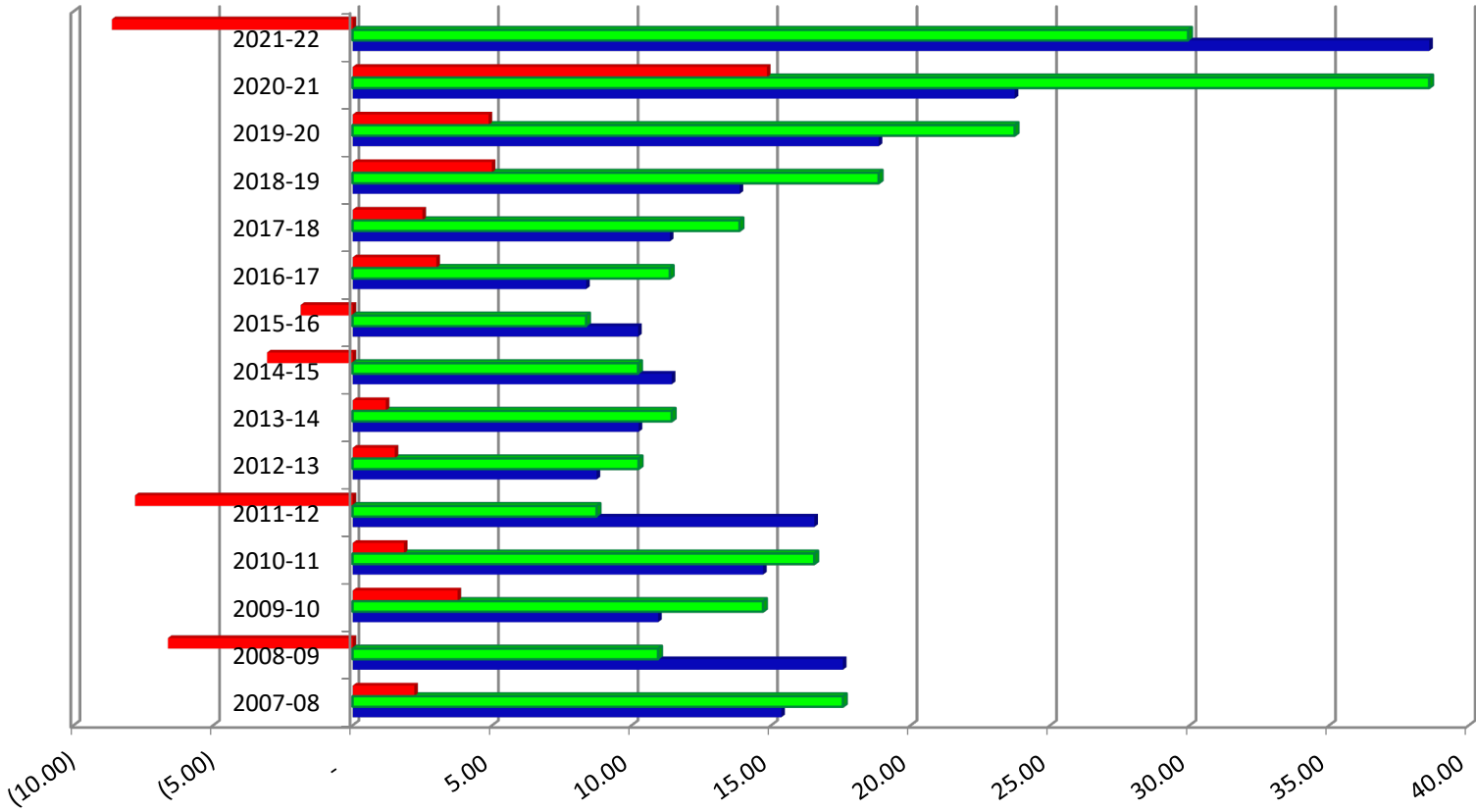
Charlotte County Public Schools Percent of General Fund Expenditures by Location Type FY 2021-22



**General Fund
Fund Balance**

	2020-21 Estimated	2021-22 Budget	Change
Beginning Fund Balance	28,730,116	38,579,511	9,849,395
Revenues & Transfers In			
Total Revenues	153,056,257	154,237,713	1,181,456
Transfers In	5,817,728	5,950,000	132,272
Total Revenues & Transfers In	158,873,985	160,187,713	1,313,728
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	149,024,590	168,819,241	19,794,651
Transfers Out	-	-	-
Total Expenditures & Transfers Out	149,024,590	168,819,241	19,794,651
Net Increase(Decrease) in Fund Balance	9,849,395	(8,631,528)	(18,480,923)
Total Ending Fund Balance	38,579,511	29,947,983	(8,631,528)
Less Designated Reserves for:			
Nonexpendable Inventory	200,000	200,000	-
Nonexpendable Prepaid Amounts	50,000	50,000	-
Restricted for State & Local Carryovers	3,000,000	-	(3,000,000)
Restricted for Scholarships		1,750,000	1,750,000
Restricted for Teacher Salary Allocation		282,669	282,669
Assigned for Referendum Reserve	4,000,000	6,000,000	2,000,000
Assigned for Funding Adjustments		1,500,000	1,500,000
Assigned for Enrollment Shortfall		500,000	500,000
Unassigned Ending Fund Balance	31,329,511	19,665,314	(11,664,197)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	19.7%	12.3%	

Charlotte County Public Schools General Fund Balance (in millions)



	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
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	4.99	4.87	14.85	(8.63)
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	18.86	23.73	38.58	29.95
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	13.87	18.86	23.73	38.58

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

**General Fund
Operating Millage Referendum**

	2020-21	2021-22
	Actual	Budget
	<hr/>	<hr/>
Beginning Referendum Balance	2,753,796	6,198,699
Revenues		
Operating Millage Tax Revenues	20,012,476	21,411,065
Total Revenues	<hr/> 20,012,476	<hr/> 21,411,065
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	180,469	218,849
Athletics	168,255	285,313
Paraprofessionals	291,399	417,143
Security	459,085	496,034
Workforce	175,256	123,044
ESE Liasons & Behavioral Specialist	573,008	718,351
Social Workers & Psychologists	506,275	637,867
Professional Development	94,247	212,846
Academic Coaches	312,324	447,068
Division of Learning Initiatives	108,896	192,525
Total Quality Initiatives	<hr/> 2,869,214	<hr/> 3,749,040
Charter School Payments	1,058,359	1,402,000
Competitive Salary & Benefits (a)	12,640,000	15,690,000
Referendum Expenditures	<hr/> 16,567,573	<hr/> 20,841,040
Net Increase(Decrease) in Referendum Balance	3,444,903	570,025
Ending Referendum Balance	<hr/> 6,198,699	<hr/> 6,768,724
Minimum Required Reserve	4,000,000	6,000,000
Unassigned Referendum Reserve	2,198,699	768,724

(a) includes cost increases associated with longer school day

**Charlotte County Public Schools
General Fund Staff**

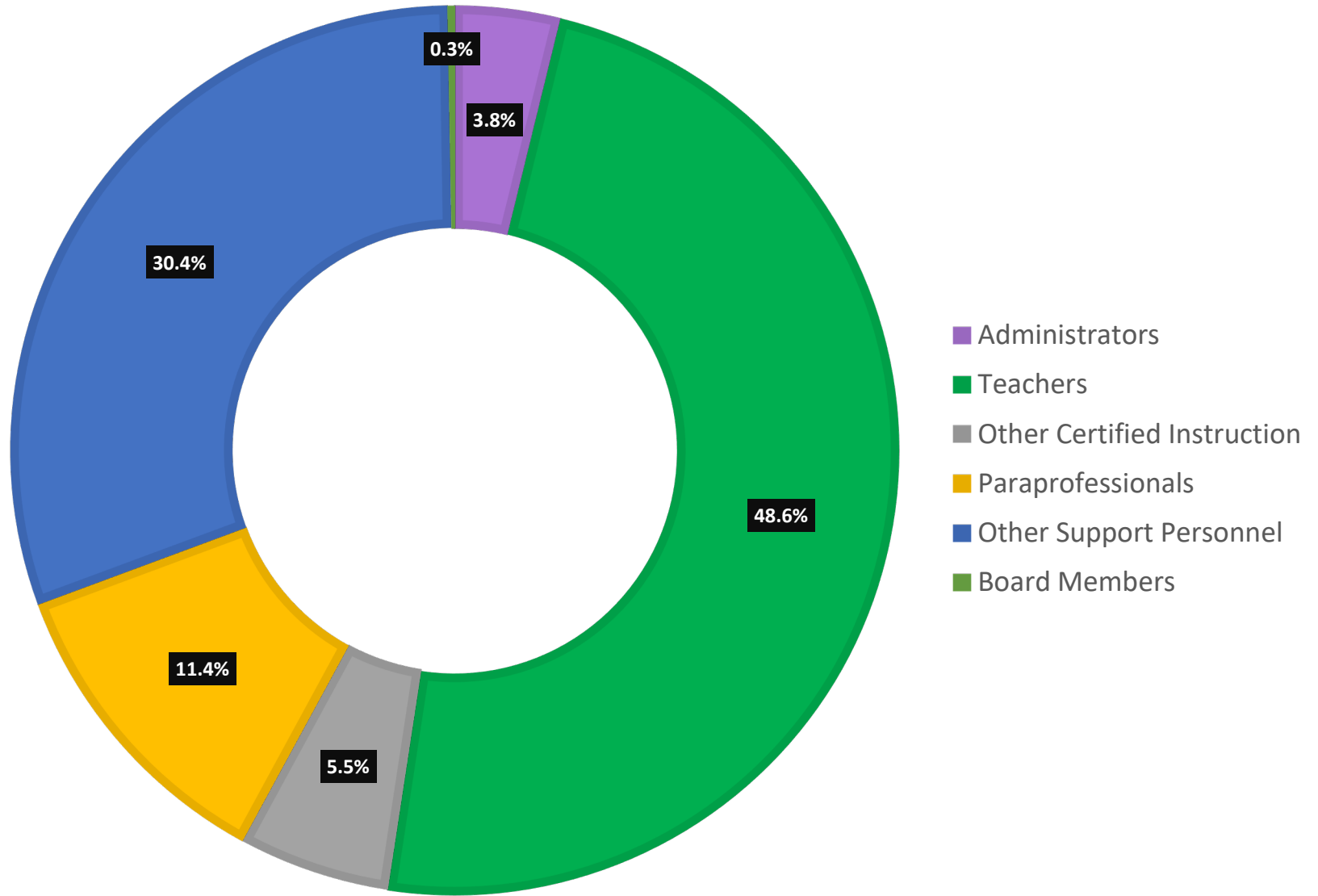
Code No.	Function	2020-21 Budgeted Positions	2021-22 Budgeted Positions	Difference
5000	Instruction	1,164.54	1,168.96	4.42
6100	Instructional Support	131.66	132.80	1.14
6200	Instructional Media	22.50	21.00	(1.50)
6300	Instruction and Curriculum	48.99	51.37	2.38
6400	Instructional Staff Training	7.35	6.00	(1.35)
6500	Instructional-Related Technology	2.00	2.00	-
7100	School Board	6.00	6.00	-
7200	General Administration	2.00	2.00	-
7300	School Administration	142.78	144.80	2.02
7500	Fiscal Services	11.00	12.00	1.00
7700	Central Services	29.20	32.60	3.40
7800	Student Transportation	148.50	149.50	1.00
7900	Operation of Plant	126.00	144.70	18.70
8100	Maintenance of Plant	50.00	51.00	1.00
8200	Administrative Technology	13.00	14.00	1.00
9100	Community Services	2.50	2.50	-
Total General Fund Positions		1,908.02	1,941.23	33.21

Code No.	Object	2020-21 Budgeted Positions	2021-22 Budgeted Positions	Difference
111	Administrators	74.38	74.38	-
121	Teachers	935.00	943.00	8.00
131	Other Certified Instruction	120.91	107.17	(13.74)
151	Paraprofessionals	224.54	221.96	(2.58)
161	Other Support Personnel	548.19	589.72	41.53
171	Board Members	5.00	5.00	-
Total General Fund Positions		1,908.02	1,941.23	33.21

**Charlotte County Public Schools
2021-2022 General Fund Staff**

No.	Function	111 Admin- istrators	121 Teachers	131 Other Certified	151 Para- professional	161 Other Support	171 Board Members	2021-22 Budgeted Positions	2020-21 Budgeted Positions	Change
5000	Instruction		943.00		221.96	4.00		1168.96	1,164.54	4.42
6100	Instructional Support	5.00		49.00		78.80		132.80	131.66	1.14
6200	Instructional Media			19.00		2.00		21.00	22.50	(1.50)
6300	Instruction and Curriculum	4.15		35.17		12.05		51.37	48.99	2.38
6400	Instructional Staff Training	1.00		4.00		1.00		6.00	7.35	(1.35)
6500	Instructional-Related Technology	1.00				1.00		2.00	2.00	-
7100	School Board						5.00	6.00	6.00	-
7200	General Administration	1.00				1.00		2.00	2.00	-
7300	School Administration	53.48				91.32		144.80	142.78	2.02
7500	Fiscal Services	2.00				10.00		12.00	11.00	1.00
7700	Central Services	3.25				29.35		32.60	29.20	3.40
7800	Student Transportation	1.25				148.25		149.50	148.50	1.00
7900	Operation of Plant					144.70		144.70	126.00	18.70
8100	Maintenance of Plant	1.25				49.75		51.00	50.00	1.00
8200	Administrative Technology	1.00				13.00		14.00	13.00	1.00
9100	Community Services					2.50		2.50	2.50	-
Total General Fund Positions		74.38	943.00	107.17	221.96	589.72	5.00	1941.23	1908.02	33.21

**CHARLOTTE COUNTY PUBLIC SCHOOLS
PERCENT OF GENERAL FUND STAFF BY TYPE
FY 2021-22**





Capital Funds

Section 6

Fluoride Treatment of Drinking Water

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.

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.

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.

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.

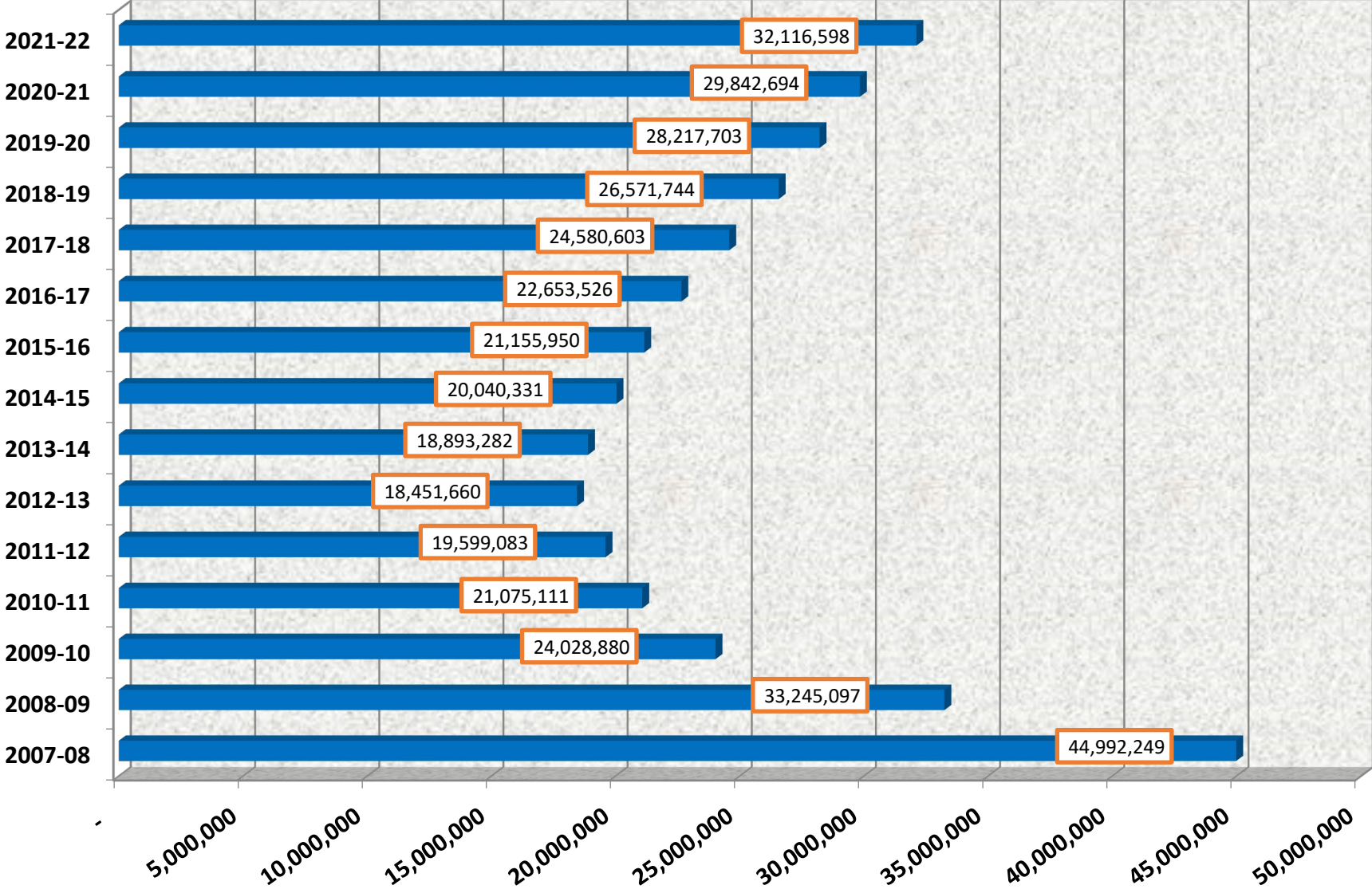
Charlotte County Public Schools Capital Projects by Fund

Estimated Revenue	2021-22 Local Capital Improvement Tax Fund	2021-22 Capital Outlay and Debt Service Fund	2021-22 Public Education Capital Outlay Fund	2021-22 Other Capital Outlay Fund	2021-22 Summary of Capital Projects Fund Fund
State					
Capital Outlay & Debt Service	-	500,000			500,000
Charter School Capital	450,000				450,000
Public Education Capital Outlay					-
Fuel Tax	-	-		35,000	35,000
Total State Sources	450,000	500,000	-	35,000	985,000
Local					
Local Ad Valorem Tax Levies	32,116,598	-	-	-	32,116,598
Interest on Investments	100,000	-	-	-	100,000
Total Local Sources	32,216,598	-	-	-	32,216,598
Transfers					
Transfer from General Fund					-
Total Transfers	-	-	-	-	-
Beginning Balance					
	44,864,728	2,176,719	-	256,058	47,297,505
Total	77,531,326	2,676,719	-	291,058	80,499,103
Appropriations					
Lease of Relocatable Facilities	128,000				128,000
Library Books					-
Building and Fixed Building Equipment	475,000				475,000
Furniture and Equipment	10,351,399				10,351,399
Motor Vehicles/Buses	2,097,162				2,097,162
Land	99,000				99,000
Land Improvements	1,057,000				1,057,000
Remodeling	41,832,000				41,832,000
Computer Software	1,500,000				1,500,000
Total Appropriations	57,539,561	-	-	-	57,539,561
Transfers Out					
To Debt Service	4,217,709				4,217,709
To General Fund for:					
Maintenance	4,050,000		-		4,050,000
Equipment	50,000				50,000
Charter Schools	450,000				450,000
Property Insurance Premiums	1,400,000				1,400,000
Total Transfers	10,167,709	-	-	-	10,167,709
Total Appropriations & Transfers	67,707,270	-	-	-	67,707,270
Ending Fund Balance					
Restricted to Capital Projects	9,824,056	2,676,719	-	291,058	12,791,833
Total Ending Fund Balance	9,824,056	2,676,719	-	291,058	12,791,833
Total	77,531,326	2,676,719	-	291,058	80,499,103

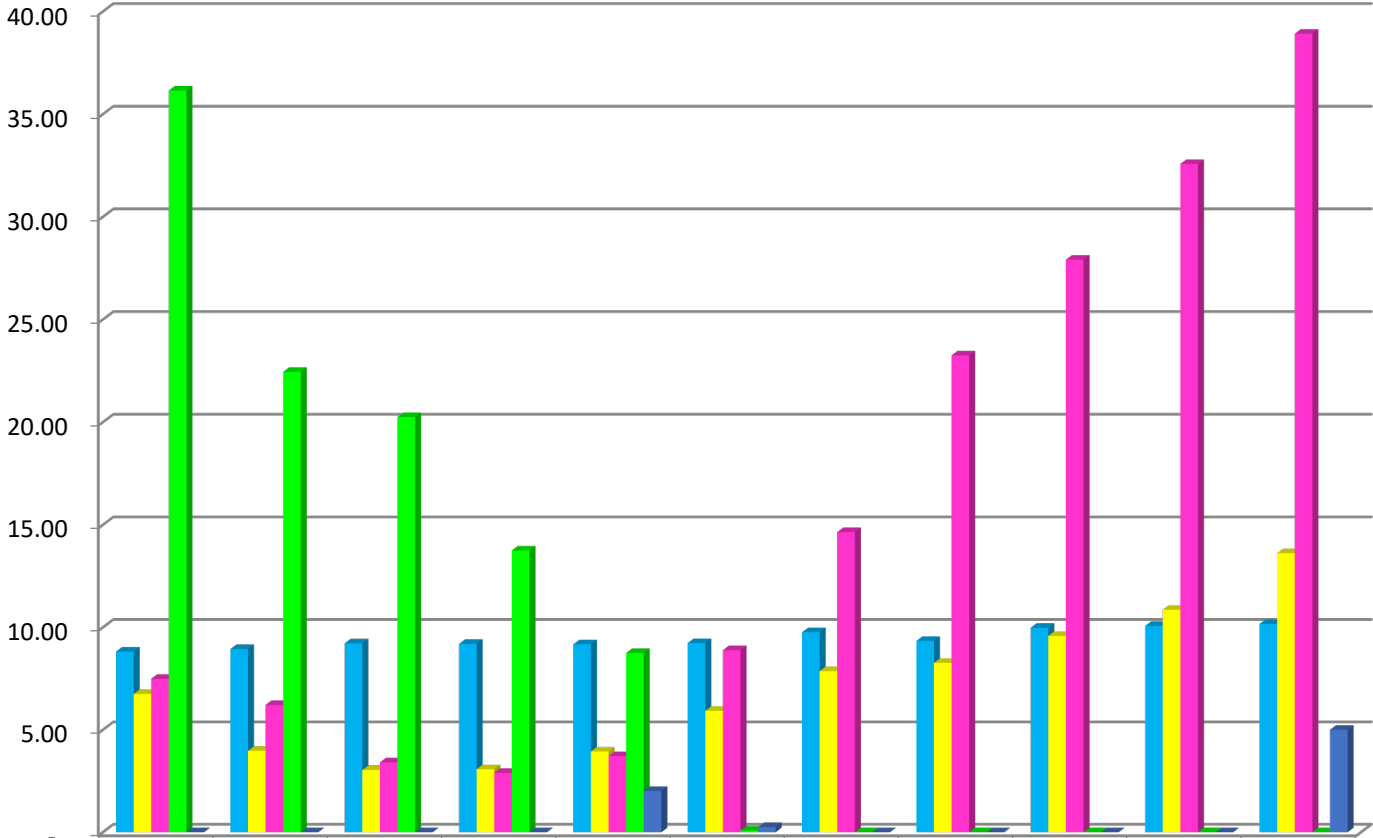
**Charlotte County Public Schools
Appropriations by Capital Project**

Description	2019-20 Budgeted Carryover	2020-21 New Allocations	2020-21 Capital Appropriations	2020-21 Budgeted Carryover	2021-22 New Allocations	2021-22 Capital Appropriations
Transfers Out to Other Funds						
General Fund						
Property Insurance Premiums		1,300,000	1,300,000		1,400,000	1,400,000
Equipment Purchases Transfers		50,000	50,000		50,000	50,000
Charter School Capital		450,000	450,000		450,000	450,000
Maintenance Department		4,050,000	4,050,000		4,050,000	4,050,000
Debt Service Funds						
QSCB Bond Payments		3,975,000	3,975,000		3,975,000	3,975,000
QZAB Bond Payments		242,709	242,709		242,709	242,709
Total Transfers Out	-	10,067,709	10,067,709	-	10,167,709	10,167,709
Furniture & Equipment Projects						
316 Buses	396,725	1,242,000	1,638,725		1,272,162	1,272,162
364 School Radios/AED's		24,000	24,000		48,691	48,691
368 Vocational Equipment	8,975	122,127	131,102		297,708	297,708
371 Middle School Instructional Equipment		40,000	40,000		40,000	40,000
372 Elementary School Instructional Equipment		30,000	30,000		30,000	30,000
373 Vehicles, Except Buses	200,952	200,000	400,952	200,000	625,000	825,000
375 Secondary Instructional Equipment		83,000	83,000		83,000	83,000
380 District-Wide Furniture & Equipment	8,104	280,000	288,104	-	500,000	500,000
386 Copiers		50,000	50,000		150,000	150,000
390 ESE Instructional Equipment		-	-		4,000	4,000
700 District Technology Plan	4,251,899	3,920,000	8,171,899	6,450,000	3,920,000	10,370,000
Total Furniture & Equipment Projects	4,866,655	5,991,127	10,857,782	6,650,000	6,970,561	13,620,561
Facility Maintenance & Repair Projects						
314 Land Purchases	250,000		250,000		99,000	99,000
319 Relocatable Facility Costs	126,106		126,106		128,000	128,000
322 Telephone Equipment	458,550	1,200,000	1,658,550	1,484,000	-	1,484,000
332 Fire Alarms	509,836	500,000	1,009,836	887,000	1,000,000	1,887,000
334 HVAC	2,798,533	1,250,000	4,048,533	3,430,000	2,000,000	5,430,000
335 Interior & Exterior Painting	208,605	600,000	808,605	788,000	500,000	1,288,000
336 Roof Repair & Replacement	1,314,760	500,000	1,814,760	1,154,000	1,500,000	2,654,000
337 Security Projects	3,890,550	2,500,000	6,390,550	3,042,000	2,000,000	5,042,000
366 ADA Corrections		25,000	25,000	25,000	-	25,000
374 Floor Covering Replacement	1,137,077	600,000	1,737,077	1,530,000	1,000,000	2,530,000
376 Athletic Facility Improvements	2,737,143	1,000,000	3,737,143	2,960,000	-	2,960,000
379 Custodial Equipment	85,058	50,000	135,058	128,000	200,000	328,000
383 Small Remodeling and Renovation Projects	3,279,923	3,700,000	6,979,923	5,238,000	3,473,000	8,711,000
384 AV Equipment & Installation	1,080,549	600,000	1,680,549	1,219,000	2,000,000	3,219,000
385 Paving	175,555	500,000	675,555	657,000	400,000	1,057,000
387 Playground Maintenance & Repair	521,813	1,000,000	1,521,813	1,277,000	325,000	1,602,000
396 Facilities Department		475,000	475,000		475,000	475,000
Total Facility Maintenance & Repair Projects	18,574,058	14,500,000	33,074,058	23,819,000	15,100,000	38,919,000
New Construction Projects						
Total Construction Projects	-	-	-	-	-	-
Sales Tax Projects						
325 Security Enhancements		5,000,000	5,000,000	5,000,000		5,000,000
Total Sales Tax Projects	-	5,000,000	5,000,000	5,000,000	-	5,000,000
Total Appropriations	23,440,713	35,558,836	58,999,549	35,469,000	32,238,270	67,707,270

Charlotte County Public Schools Capital Improvement Tax Levies



Charlotte County Public Schools Capital Projects (in millions)



	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
■ Transfers	8.82	8.94	9.22	9.20	9.18	9.23	9.76	9.34	9.98	10.07	10.17
■ Furniture & Equipment Projects	6.75	3.97	3.04	3.08	3.94	5.93	7.86	8.27	9.58	10.86	13.62
■ Facility Maintenance & Repair Projects	7.49	6.21	3.41	2.90	3.71	8.89	14.65	23.25	27.91	32.57	38.92
■ Construction Projects	36.16	22.45	20.25	13.75	8.75	0.08	-	-	-	-	-
■ Sales Tax Projects	-	-	-	-	2.01	0.25	-	-	-	-	5.00



Special Revenue Fund

Section 7

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Ur geln'T gxpwg'Hwpf u'6'Hgf gtcnll tcvur 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 2042 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2042 awards will be approximately the same as Fiscal Year 2041 less any impacts from sequestration, if actually occurs. The budget amendment process for these grants reflects the fact that the critical decision on budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency authorizes the award, the authorization of the budget is considered to have been approved.

Vj g't wtr qug'qhl'vj g'Ur geln'T gxpwg'Hwpf ''Uej qqrlHqqf 'Ugt xleg'Rt qi tco : 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	2020-21 Actual	2021-22 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	2,385,586	\$3,315,132	\$929,546
Federal through State:			
Vocational Education Acts	171,094	256,880	85,786
Individuals with Disabilities Act	3,853,599	4,628,382	774,783
ESEA, Title I	3,881,594	3,887,815	6,221
ESEA, Title II	566,137	713,286	147,149
ESEA, Title III	62,104	91,597	29,493
Student Support Title IV	295,974	274,425	-21,549
Adult Literacy and Civics	29,553	37,622	8,069
Adult General Education	177,094	224,292	47,198
CARES Act Grants	8,351,340	2,083,188	-6,268,152
Charter Planning Grants	287,056	399,979	112,923
Other Federal Grants	60,445	52,682	-7,763
subtotal	\$20,121,576	\$15,965,280	-\$4,156,296
Local Grants			
Other			
subtotal	\$0	\$0	\$0
Transfer from Other General Fund	\$0	\$0	\$0
Total	\$20,121,576	\$15,965,280	-\$4,156,296

APPROPRIATION BY FUNCTION			
5000 Instructional Services	\$10,745,096	\$9,405,055	-\$1,340,041
6100 Pupil Personnel Services	993,374	1,412,682	419,308
6200 Instructional Media Services	2,269	81	-2,188
6300 Instructional Curriculum Dev.	1,843,032	1,698,615	-144,417
6400 Instructional Staff Training	1,983,895	2,177,076	193,181
6500 Instructional Related Technology	2,389,240	249,643	-2,139,597
7100 Board	0	0	0
7200 General Administration	979,380	23,133	-956,247
7300 School Administration	234,165	363,137	128,972
7400 Facilities Acquisition and Construction	98,154	80	-98,074
7500 Fiscal Services	1,584	61	
7600 Food Service	31,762	38,135	6,373
7700 Central Services	3,387	13	-3,374
7800 Pupil Transportation Services	20,326	67,069	46,743
7900 Operation of Plant	772,104	530,214	-241,890
8100 Maintenance of Plant	16,229	84	-16,145
8200 Administrative Technology Services	7,579	148	
9100 Community Services	0	54	54
Total	\$20,121,576	\$15,965,280	-\$4,156,296

APPROPRIATION BY OBJECT			
100 Salaries	\$7,542,819	\$9,351,370	\$1,808,551
200 Benefits	2,555,127	2,996,582	441,455
300 Purchased Services	3,605,118	1,404,487	-2,200,631
400 Energy Services	57	44,690	44,633
500 Materials and Supplies	2,333,119	1,289,337	-1,043,782
600 Capital Outlay	2,752,266	519,562	-2,232,704
700 Other Expenses	1,333,070	359,252	-973,818
Total	\$20,121,576	\$15,965,280	-\$4,156,296

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	Change
Federal through State			
National School Lunch Act	\$4,228,031	\$9,506,906	\$5,278,875
Summer Feeding Program	3,525,418	271,635	-3,253,783
USDA Donated Food	340,532	646,682	306,150
Other Federal	830,469	0	-830,469
subtotal	\$8,924,450	\$10,425,223	\$1,500,773
State			
Breakfast Supplement	\$53,609	\$28,413	-\$25,196
Food Service Supplement	66,096	35,031	-31,065
Loss Recovery	0	0	0
	\$119,705	\$63,444	-\$56,261
Local			
Food Service Sales	\$525,897	\$485,449	-\$40,448
Other Miscellaneous Sources	\$13,025	0	-13,025
Interest on Investments	5,569	5,305	-264
subtotal	\$544,491	\$490,754	-\$53,737
Transfer from General Fund	0	0	0
Beginning Fund Balance	\$3,302,436	\$3,892,397	\$589,961
Total	\$12,891,082	\$14,871,818	\$1,980,736

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$3,138,549	\$3,699,822	\$561,273
Benefits	1,314,282	1,528,741	214,459
Purchased Services*	258,839	343,855	85,016
Energy Services*	254,012	292,725	38,713
Materials and Supplies	3,426,583	3,999,000	572,417
Capital Outlay	155,421	227,000	71,579
Other Expenses**	450,999	524,457	73,458
sub-total	\$8,998,685	\$10,615,600	\$1,616,915

Outgoing Transfers:
 To General Fund

Ending Fund Balance	\$3,892,397	\$4,256,218	\$363,821
Total	\$12,891,082	\$14,871,818	\$1,980,736

*Includes food service portion of utilities

**Includes Indirect costs paid to General Fund

SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	CHANGE
Federal through State			
FEMA	\$1,205,870	\$0	-\$1,205,870
Miscellaneous State			
FEMA	\$70,046	\$0	\$0
Local			
Insurance Proceeds	\$0	\$0	\$0
Interest Earned	19,099	10,000	-9,099
Other Income	0	0	0
Transfer from Special Revenue/Headstart	0	0	0
Transfer from Capital Projects Funds	0	0	0
Beginning Fund Balance	8,966,665	10,261,680	1,295,015
Total	<u>\$10,261,680</u>	<u>\$10,271,680</u>	<u>\$10,000</u>

APPROPRIATION BY FUNCTION

5000 Instructional Services	\$0	\$0	\$0
6100 Pupil Personnel Services	\$0	0	0
6300 Instructional Curriculum Dev.	\$0	0	0
7300 School Administration	\$0	0	0
7400 Facilities Acquisition and Construction	\$0	0	0
7500 Fiscal Services	\$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	\$10,261,680	\$10,271,680	\$10,000
Total	<u>\$10,261,680</u>	<u>\$10,271,680</u>	<u>\$10,000</u>



Debt Service

Section 8

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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	2020-21 Actual	2021-22 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,993,082	\$2,980,000	-\$13,082
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Sale of Bonds	0	0	0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	231,658	228,100	-3,558
Total Local Sources	\$231,658	\$228,100	-\$3,558
Transfers			
Transfer from Capital Projects Funds	\$4,032,681	\$4,217,709	\$185,028
Beginning Balance	\$39,361,226	\$43,197,648	\$3,836,422
Total	\$46,618,647	\$50,623,457	\$4,004,810

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	1,000	1,000	0
Payments to Refunding Agent	0	0	0
Subtotal	\$3,421,000	\$3,421,000	\$0
Transfers			
Interfund Transfers	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0
Fund Balance-Reserved for Debt Service	\$43,197,648	\$47,202,457	\$4,004,809
Total	\$46,618,648	\$50,623,457	\$4,004,809

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	Change
Federal			
Federal Interest Subsidy - QSCB Bonds	\$2,993,083	\$2,980,000	-\$13,083
State			
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0
Proceeds from refunding Bonds	0	0	0
Premium -Sale refunding Bonds	0	0	0
Federal Interest Subsidy - QSCB Bonds			
Proceeds from Bond Sale			
Total State Sources	\$2,993,083	\$2,980,000	-\$13,083
Local			
Local Ad Valorem Tax Levies	\$0	\$0	\$0
Tax Redemptions	0	0	0
Excess Fees	0	0	0
Interest on Investments	92,130	88,500	-3,630
Total Local Sources	\$92,130	\$88,500	-\$3,630
Transfers			
Transfer From Capital Funds	\$3,789,972	\$3,975,000	\$185,028
Beginning Balance	\$35,380,661	\$38,834,846	\$3,454,185
Total	\$42,255,846	\$45,878,346	\$3,622,500

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	3,420,000	3,420,000	0
Other Fees	1,000	1,000	0
Subtotal	\$3,421,000	\$3,421,000	\$0
Transfers			
Interfund Transfers	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$38,834,846	\$42,457,346	\$3,622,500
Total	\$42,255,846	\$45,878,346	\$3,622,500

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2020-21 Actual	2021-22 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	139,528	139,600	72
Total Local Sources	\$139,528	\$139,600	\$72
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$3,980,565	\$4,362,802	\$382,237
Total	\$4,362,802	\$4,745,111	\$382,309

APPROPRIATION:

Debt Service			
Redemption of Principal	\$0	\$0	\$0
Interest	0	0	0
Other Fees	0	0	0
Subtotal	\$0	\$0	\$0
Transfers			
Transfer to Capital Funds	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$4,362,802	\$4,745,111	\$382,309
Total	\$4,362,802	\$4,745,111	\$382,309

**Internal Service Fund**

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

INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	Change
Local			
Insurance Premiums/Board	\$12,992,456	\$13,000,000	\$7,544
Insurance Premiums/Retiree	574,567	575,000	433
Insurance Premiums/Employee	3,223,660	3,225,000	1,340
Other premiums/reimbursements	981,428	1,000,000	18,572
Interest on Investments	0	0	0
sub-total	\$17,772,111	\$17,800,000	\$27,889
Beginning Fund Balance	\$4,355,512	\$4,470,008	\$114,496
Total	\$22,127,623	\$22,270,008	\$142,385

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$69,046	\$70,000	\$954
Benefits	22,694	24,000	1,306
Purchased Services	5,095,529	5,100,000	4,471
Materials and Supplies	2,666	5,000	2,334
Capital Outlay	169	5,000	4,831
Other Expenses	12,467,511	12,600,000	132,489
sub-total	\$17,657,615	\$17,804,000	\$146,385
Ending Fund Balance	\$4,470,008	\$4,466,008	-\$4,000
Total	\$22,127,623	\$22,270,008	\$142,385



Overview of School District Funding

Appendix A

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

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

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

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



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

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

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



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

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

District Funds are as follows:

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

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

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

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

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

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

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



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.



Tgxpwgul 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.)



Gzr gpf kwv gu' are categorized by fund, function, object, location and project.

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

5000 Instruction

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

6000 Instructional Support Services

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

6100 Pupil Personnel Services

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

6200 Instructional Media Services

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

6300 Instruction and Curriculum Development Services

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

6400 Instructional Staff Training Services

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

6500 Instructional-Related Technology

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

7000 General Support Services

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

7100 Board

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



Accounting/Budgetary System Continued

Appendix B

7200 General Administration— (Superintendent's Office).

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

7300 School Administration (Office of the Principal)

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

7400 Facilities Acquisition and Construction

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

7500 Fiscal Services

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

7600 Food Services

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

7700 Central Services

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

7800 Pupil Transportation Services

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

7900 Operation of Plant

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

8100 Maintenance of Plant

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

8200 Administrative Technology Services

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

**9100 Community Services**

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

9200 Debt Service.

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

9700 Transfer of Funds

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



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

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

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

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



Budget schedule for school districts

Appendix C

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

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