

Charlotte County Public Schools

2021-2022

Tentative Budget



CHARLOTTE COUNTY PUBLIC SCHOOLS

1445 Education Way

Port Charlotte, FL 33948

August 3, 2021



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2021-2022 CPP WCN'DWFI GV

Mr. Steve Dionisio

Superintendent of Schools

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

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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 1.5 million more than revenues budgeted in 2020-2021
- Charlotte County voters passed a referendum which will yield \$21.4 million in revenue generated by the one millage levy
- Budget includes an Unassigned Ending Fund Balance of \$21.5 million which is approximately 13.3%. In addition, designated reserves of \$12.9 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 UFTE
- 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,

Stephen Dionisio
Superintendent



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

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

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

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



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

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

The **ecrksnrh'qqlgev'dwf i gv'** is used for the construction of new buildings and renovation and repairs of existing buildings, purchase of school buses, and new and replacement equipment.

The **urqelcritgxgpwg'hwf u'** account for the federal grants, as well as the operations of the school food service program.

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

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

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

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

**Charlotte County Public Schools
Summary of FY 2021-22 Tentative 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	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	<u>153,973,480</u>	<u>24,463,534</u>	<u>3,208,100</u>	<u>33,201,598</u>	<u>16,825,000</u>	<u>231,671,712</u>
Transfers In	5,950,000		4,217,709			10,167,709
Total Revenues and Transfers In	<u>159,923,480</u>	<u>24,463,534</u>	<u>7,425,809</u>	<u>33,201,598</u>	<u>16,825,000</u>	<u>241,839,421</u>
Total Sources of Available Funds	<u>197,035,090</u>	<u>38,679,697</u>	<u>50,623,457</u>	<u>72,884,231</u>	<u>21,062,509</u>	<u>380,284,984</u>
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	<u>162,846,440</u>	<u>24,097,713</u>	<u>3,421,000</u>	<u>48,975,561</u>	<u>17,859,500</u>	<u>257,200,214</u>
Transfers Out				10,167,709		10,167,709
Total Appropriations and Transfers Out	<u>162,846,440</u>	<u>24,097,713</u>	<u>3,421,000</u>	<u>59,143,270</u>	<u>17,859,500</u>	<u>267,367,923</u>
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	<u>197,035,090</u>	<u>38,679,697</u>	<u>50,623,457</u>	<u>72,884,231</u>	<u>21,062,509</u>	<u>380,284,984</u>

**VTKO**

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

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

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

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

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

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

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 :	
	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

A portion of the tax levy is required under state law in order for the school board to receive \$32,295,898 in state education grants.

The required portion has increased by 1.95 percent, and represents approximately five-tenths of the total proposed taxes.

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

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



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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 Vehicles Purchases

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

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

- 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)						<u>1.5000</u>
TOTAL MILLAGE						<u>6.8500</u>
	<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
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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
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Instructional Media Services	1,800,265					1,800,265
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The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.



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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



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GVMcb ''

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, 2022; and

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



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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

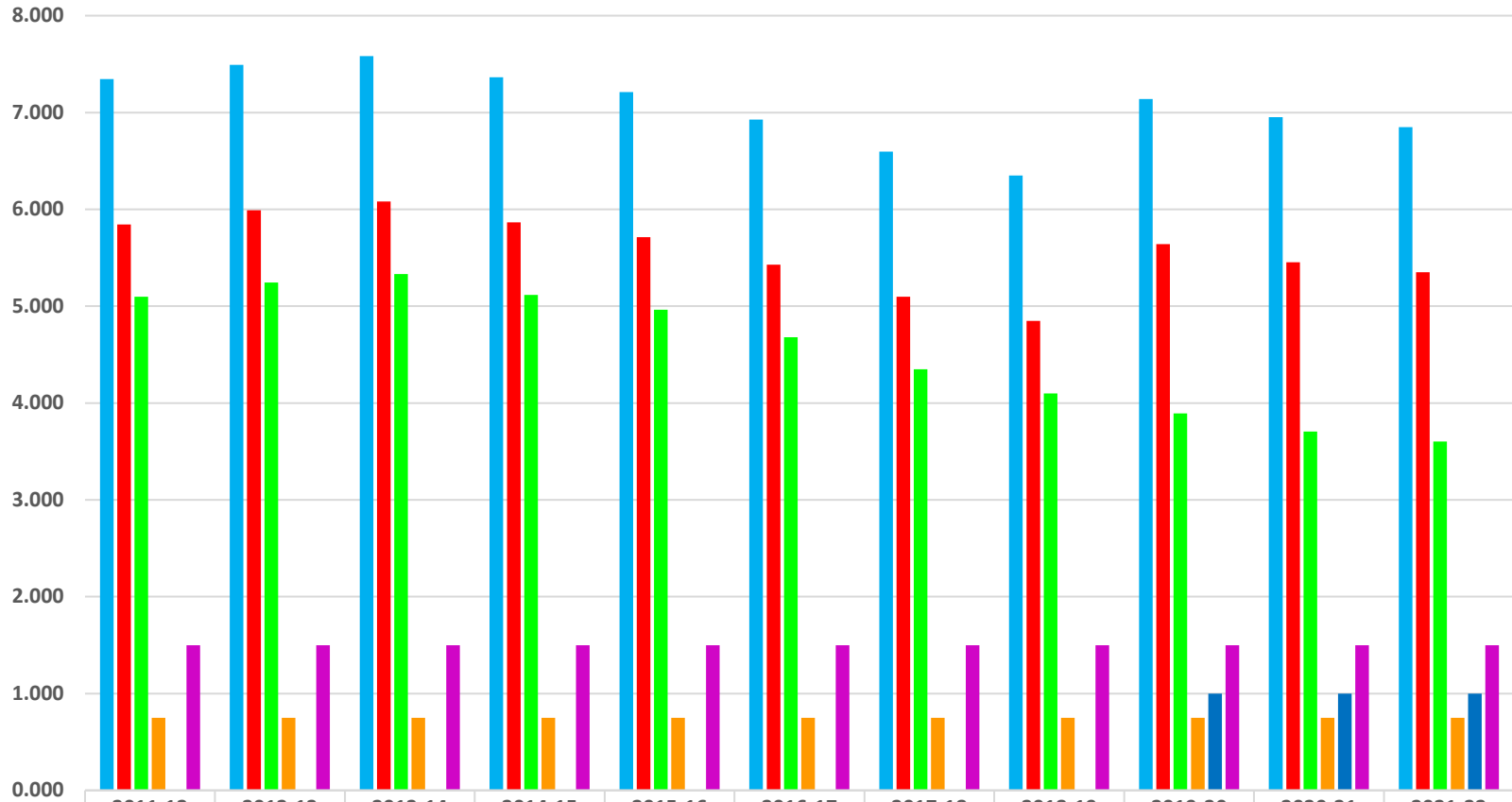
Description of Levy	Millage Rates	Estimated Tax Levy	Budgeted Tax Collections	Notes
Current Year Required Local Effort (RLE)	3.5990	80,269,192	77,058,424	(1)
Prior Period Funding Adjustment Millage	0.0030	66,910	64,233	(1)
Discretionary Operating Millage	0.7480	16,682,788	16,015,477	(2)
Referendum Operating 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

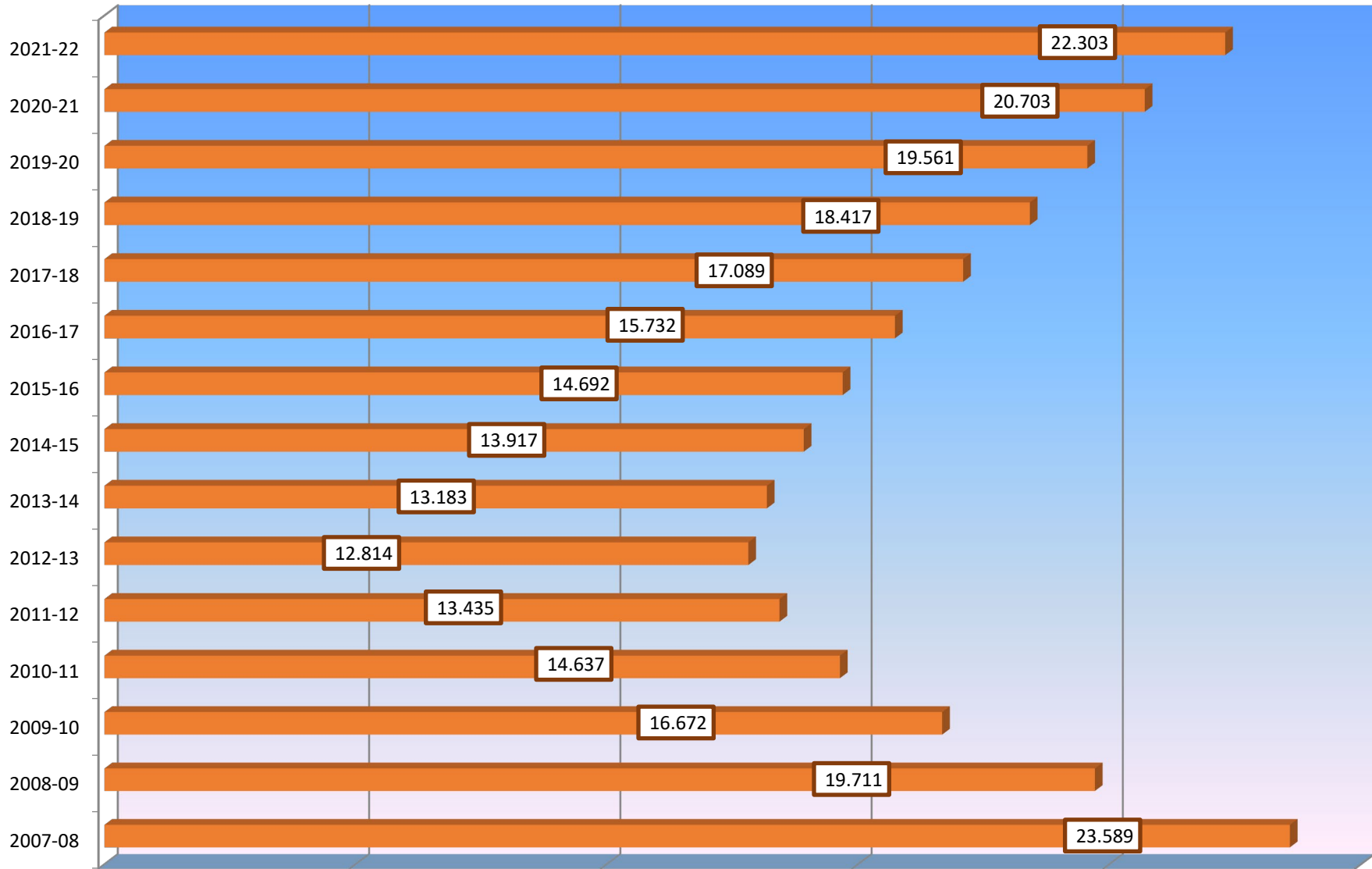
Page 4-15



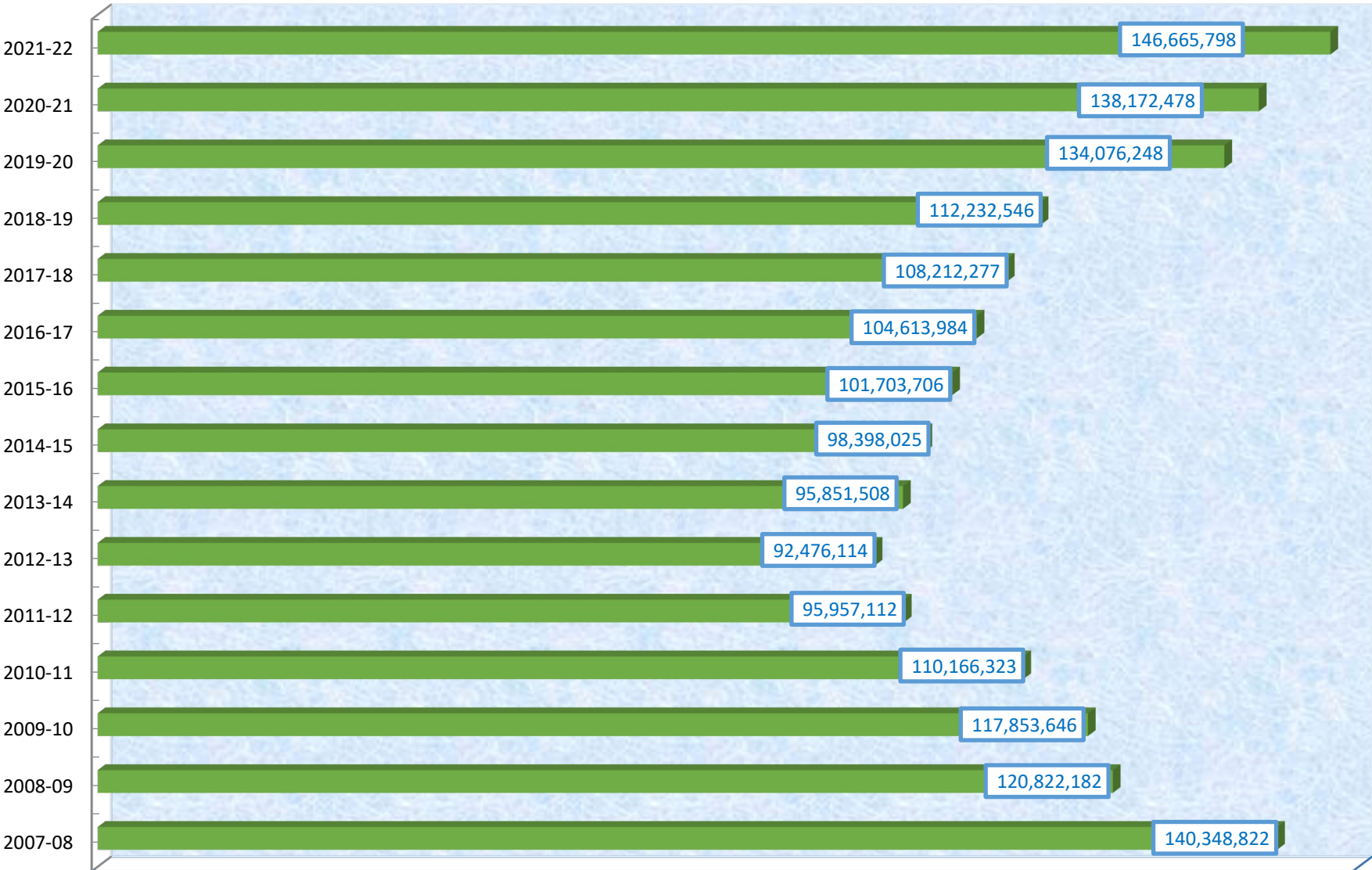
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total Millage	7.344	7.491	7.581	7.365	7.211	6.927	6.596	6.348	7.140	6.952	6.850
Total Operating	5.844	5.991	6.081	5.865	5.711	5.427	5.096	4.848	5.640	5.452	5.350
RLE including PPAM	5.096	5.243	5.333	5.117	4.963	4.679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





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

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

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

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

Charlotte County Public Schools
General Fund Summary
FY 2021-2022

Beginning Fund Balance		37,111,610
Revenues & Transfers In		
Federal Sources	750,000	
State Sources	35,164,281	
Local Sources	118,059,199	
Transfers In	5,950,000	
Total Revenues & Transfers In	159,923,480	159,923,480
Appropriations & Transfers Out		
Instruction	96,868,007	
Instructional Support	12,005,990	
Instructional Media	1,800,265	
Instruction and Curriculum	4,593,626	
Instructional Staff Training	1,568,498	
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	7,329,151	
Operation of Plant	14,157,886	
Maintenance of Plant	4,949,636	
Administrative Technology	1,720,524	
Community Services	179,776	
Debt Service	-	
Total Appropriations & Transfers Out	162,846,440	162,846,440
Revenues in Excess (Deficit) of Appropriations		(2,922,960)
Ending Fund Balance		34,188,650

**General Fund
Revenues and Transfers In**

	2020-21 Estimated	2021-22 Budget	Change
Federal Sources			
Navy Jr. Officer Training Course	131,963	150,000	18,037
Medicaid Reimbursement	286,312	500,000	213,688
Miscellaneous Federal Grants	101,652	100,000	(1,652)
	<u>519,927</u>	<u>750,000</u>	<u>230,073</u>
State Sources			
Florida Education Finance Program (FEFP)	34,374,475	32,231,665	(2,142,810)
State Workforce Development	2,328,283	2,243,283	(85,000)
CO & DS Withheld Admin. Expense	-	10,500	10,500
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	756,751	-	(756,751)
	<u>38,138,389</u>	<u>35,164,281</u>	<u>(2,974,108)</u>
Local Sources			
Required Local Effort Tax Levy	74,072,181	77,058,424	2,986,243
Discretionary Local Effort Tax Levy	14,986,452	16,015,477	1,029,025
Prior Periods Adjustment Tax Levy	140,254	64,233	(76,021)
Referendum Operating Tax Levy	20,033,715	21,411,065	1,377,350
Rental of School Facilities	45,676	50,000	4,324
Interest on Investments	58,694	60,000	1,306
Gift, Grants and Bequests	397,524	100,000	(297,524)
Adult Vocational Course Fees	664,571	650,000	(14,571)
School Enrichment Programs	1,032,146	850,000	(182,146)
Trans. Services for School Activities	148,217	150,000	1,783
Federal Programs Indirect Cost	801,571	800,000	(1,571)
Other Local Sources	1,139,484	850,000	(289,484)
	<u>113,520,485</u>	<u>118,059,199</u>	<u>4,538,714</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	450,000	450,000	-
From Other Funds		-	-
	<u>5,850,000</u>	<u>5,950,000</u>	<u>100,000</u>
 Total Revenue and Transfers In	 158,028,801	 159,923,480	 1,894,679
 Beginning Fund Balance	 28,730,116	 37,111,610	 8,381,494
 Total Available Funds	 <u>186,758,917</u>	 <u>197,035,090</u>	 <u>10,276,173</u>

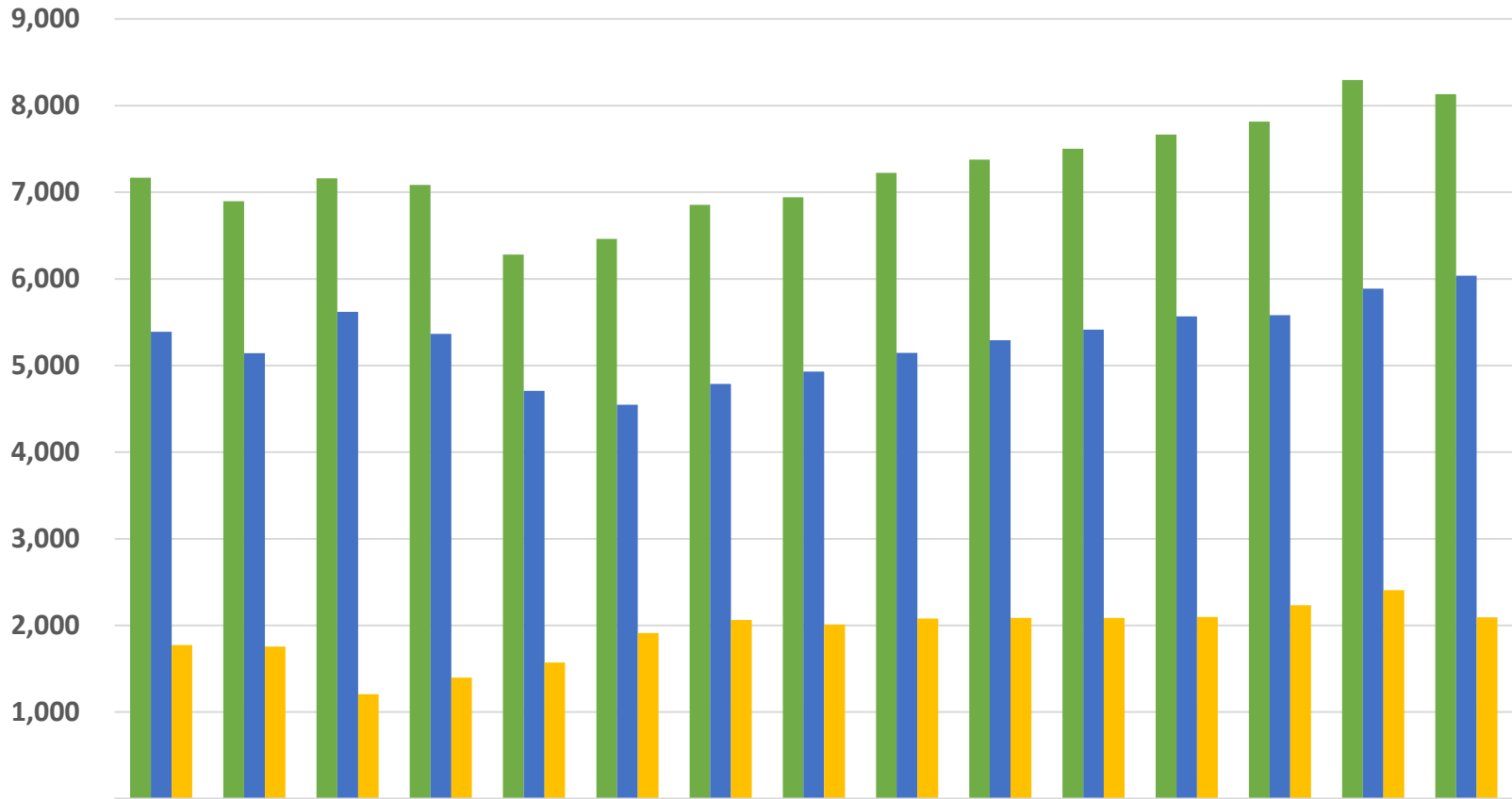
Charlotte County Public Schools
Florida Education Finance Program (FEFP)

	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

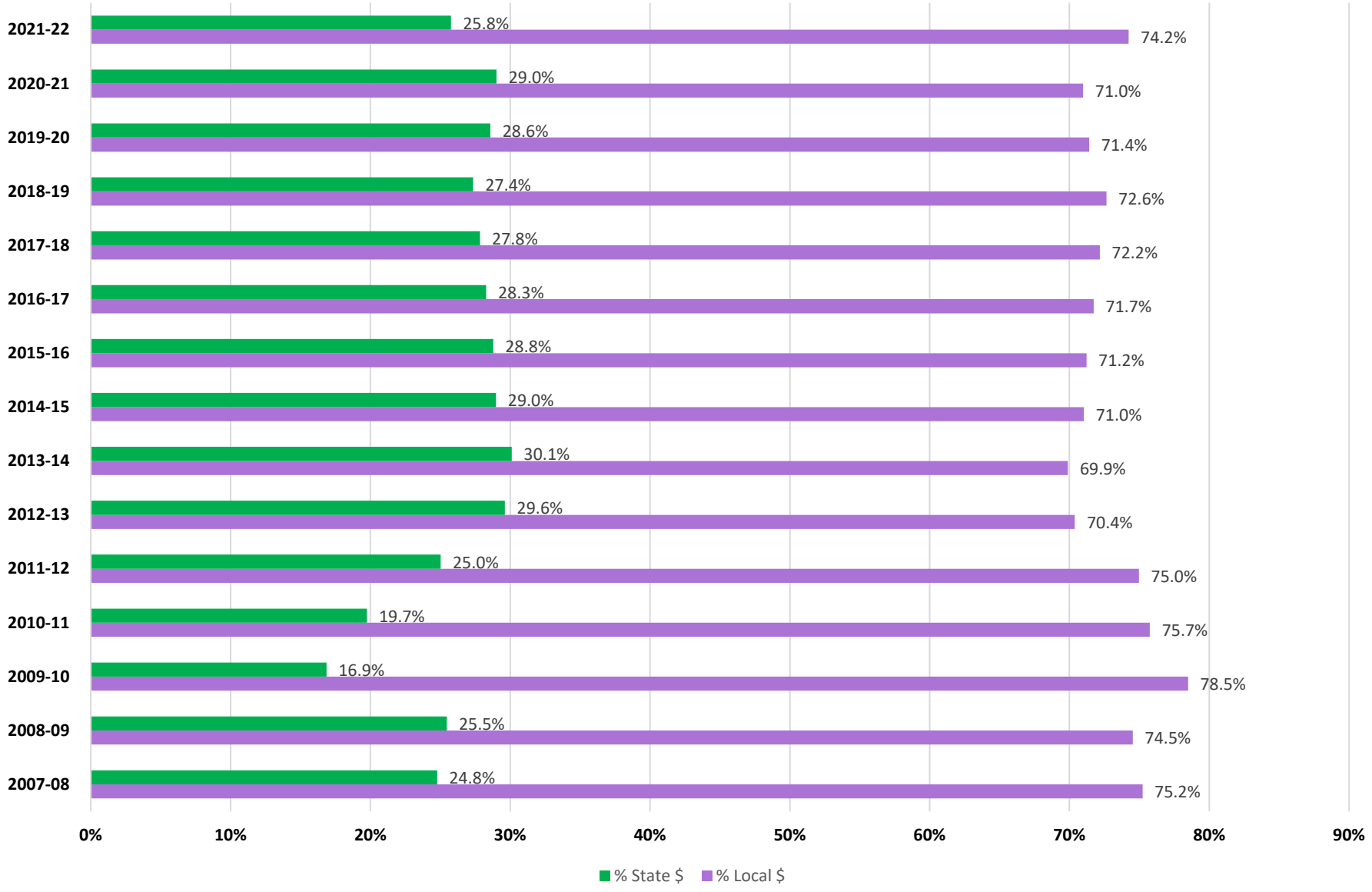
Charlotte County Public Schools Historical Funding per UWFTE



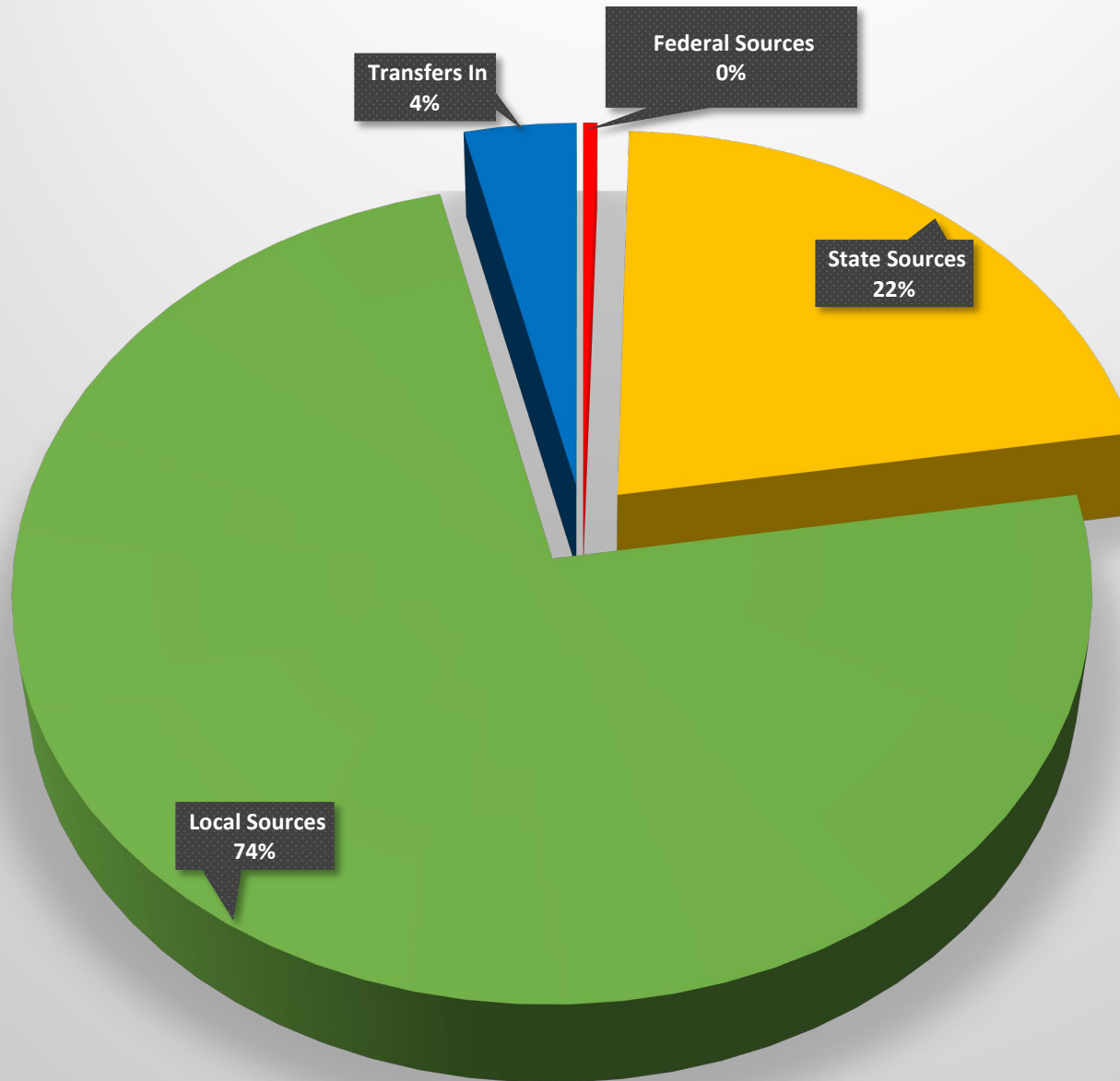
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Total \$ per UWFTE	7,167	6,898	7,160	7,083	6,282	6,461	6,853	6,941	7,225	7,377	7,501	7,665	7,814	8,296	8,133
Local \$ per UWFTE	5,391	5,141	5,619	5,366	4,709	4,548	4,789	4,930	5,145	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	88,859,313	96,868,007	8,008,694
Instructional Support	9,300,987	12,005,990	2,705,003
Instructional Media	1,634,175	1,800,265	166,090
Instruction and Curriculum	4,332,173	4,593,626	261,453
Instructional Staff Training	1,596,479	1,568,498	(27,981)
Instructional-Related Technology	537,783	1,204,111	666,328
School Board	848,272	829,121	(19,151)
General Administration	368,495	375,932	7,437
School Administration	10,357,469	11,259,823	902,354
Fiscal Services	985,451	1,146,706	161,255
Central Services	2,458,205	2,857,388	399,183
Student Transportation	6,433,593	7,329,151	895,558
Operation of Plant	15,110,000	14,157,886	(952,114)
Maintenance of Plant	5,251,136	4,949,636	(301,500)
Administrative Technology	1,429,864	1,720,524	290,660
Community Services	143,912	179,776	35,864
Debt Service	-	-	-
Total Expenditures	149,647,307	162,846,440	13,199,133
Transfers Out			-
Total Expenditures & Transfers Out	149,647,307	162,846,440	13,199,133

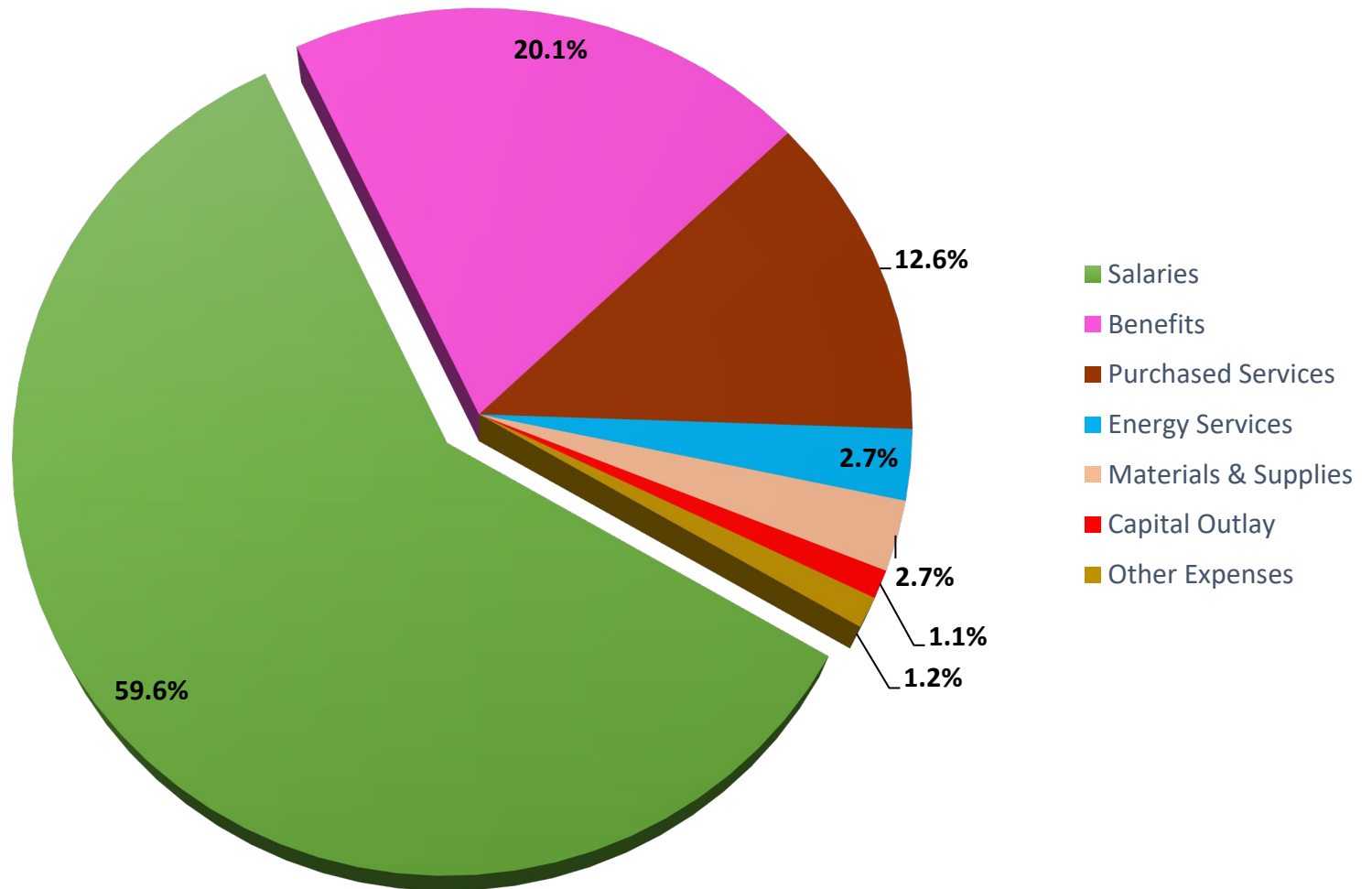
Expenditures by Object

Object	2020-21 Estimated	2021-22 Budget	Change
Salaries	90,731,242	96,988,501	6,257,259
Benefits	29,192,118	32,695,065	3,502,947
Purchased Services	18,318,094	20,492,007	2,173,913
Energy Services	4,372,034	4,463,550	91,516
Materials & Supplies	3,345,905	4,448,158	1,102,253
Capital Outlay	1,557,275	1,797,751	240,476
Other Expenses	2,130,639	1,961,408	(169,231)
Total Expenditures	149,647,307	162,846,440	13,199,133
Transfers Out		-	-
Total Expenditures & Transfers Out	149,647,307	162,846,440	13,199,133

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

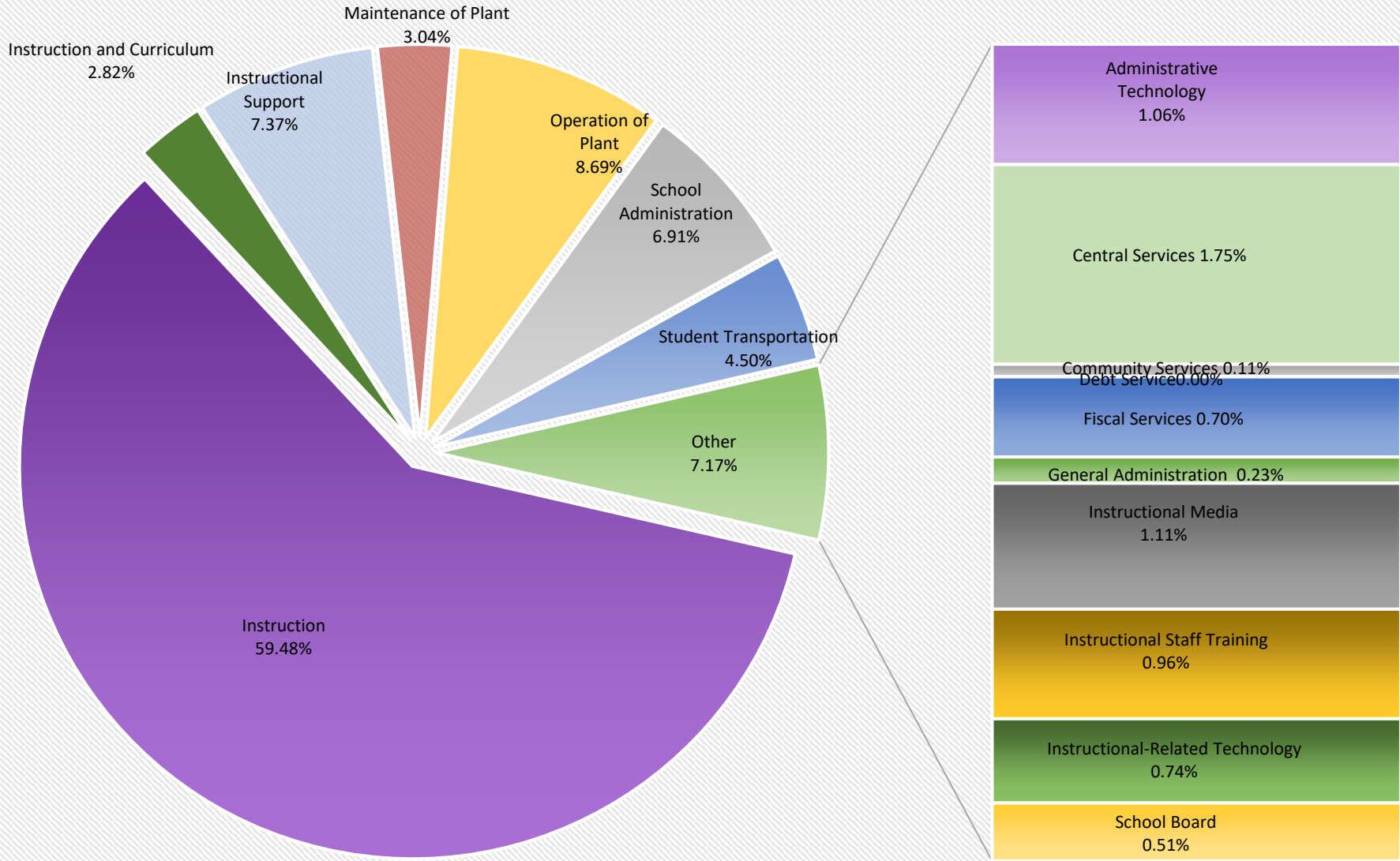
Function Type	Object Classification							Total Appropriations
	Salaries	Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses	
Instruction	60,579,629	19,736,019	10,693,452	5,200	3,045,124	1,503,833	1,304,750	96,868,007
Instructional Support Services	7,296,408	2,403,667	2,185,045	1,700	60,220	2,200	56,750	12,005,990
Instructional Media Services	1,248,270	394,997	56,175		8,820	89,318	2,685	1,800,265
Instruction & Curriculum	3,409,100	1,064,716	54,400	300	13,810		51,300	4,593,626
Instructional Staff Training	937,944	220,724	337,630		57,000	400	14,800	1,568,498
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	365,395	665,150	345,500		222,500	7,329,151
Operation of Plant	3,967,927	1,843,874	4,070,786	3,752,000	373,299		150,000	14,157,886
Maintenance of Plant	2,696,596	986,440	790,900	28,000	408,400	2,500	36,800	4,949,636
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	96,988,501	32,695,065	20,492,007	4,463,550	4,448,158	1,797,751	1,961,408	162,846,440
Transfers Out								0
Total Expenditures & Transfers Out	96,988,501	32,695,065	20,492,007	4,463,550	4,448,158	1,797,751	1,961,408	162,846,440

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 Estimated	2021-22 Budget	Change
Elementary Schools	40,695,153	46,047,311	5,352,158
Middle Schools	17,984,894	20,104,096	2,119,202
High Schools	25,600,949	28,776,076	3,175,127
Center Schools	15,921,213	13,239,120	(2,682,093)
Charter Schools	7,562,972	8,312,000	749,028
Departments	26,975,298	29,304,994	2,329,696
Special Allocations	14,906,828	17,062,843	2,156,015
General Fund Totals	<u>149,647,307</u>	<u>162,846,440</u>	<u>13,199,133</u>

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

No.	Location	2020-21 Estimated	2021-22 Budget	Change
0021	Sallie Jones Elementary	3,874,968	4,513,317	638,349
0041	Peace River Elementary	3,875,469	4,518,886	643,417
0081	East Elementary	3,922,060	4,269,333	347,273
0111	Neil Armstrong Elementary	4,607,651	5,070,941	463,290
0141	Meadow Park Elementary	4,249,348	5,033,989	784,641
0191	Vineland Elementary	3,922,283	4,368,182	445,899
0201	Liberty Elementary	3,572,198	4,090,410	518,212
0231	Myakka River Elementary	3,517,857	3,989,603	471,746
0251	Deep Creek Elementary	4,790,958	5,296,732	505,774
0301	Kingsway Elementary	4,362,361	4,895,918	533,557
	Elementary School Totals	40,695,153	46,047,311	5,352,158

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

No.	Location	2020-21 Estimated	2021-22 Budget	Change
0121	Punta Gorda Middle School	6,075,570	6,666,702	591,132
0131	Port Charlotte Middle School	4,104,448	4,713,640	609,192
0181	L.A. Ainger Middle School	4,103,349	4,492,956	389,607
0211	Murdock Middle School	3,701,527	4,230,798	529,271
	Middle School Totals	17,984,894	20,104,096	2,119,202

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

No.	Location	2020-21 Estimated	2021-22 Budget	Change
0031	Charlotte High School	9,627,265	11,251,106	1,623,841
0051	Lemon Bay High School	6,746,380	7,560,114	813,734
0151	Port Charlotte High School	9,227,304	9,964,856	737,552
	High School Totals	<u>25,600,949</u>	<u>28,776,076</u>	<u>3,175,127</u>

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

No.	Location	2020-21 Estimated	2021-22 Budget	Change
0042	Charlotte Harbor Center	3,491,165	3,828,524	337,359
0062	Baker Center	837,503	847,717	10,214
0161	Charlotte Technical Center	4,692,361	4,969,753	277,392
0171	The Academy	1,991,934	2,411,052	419,118
7004	Charlotte Virtual School	4,908,250	1,182,074	(3,726,176)
	Center School Totals	<u>15,921,213</u>	<u>13,239,120</u>	<u>(2,682,093)</u>

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

No.	Location	2020-21 Estimated	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

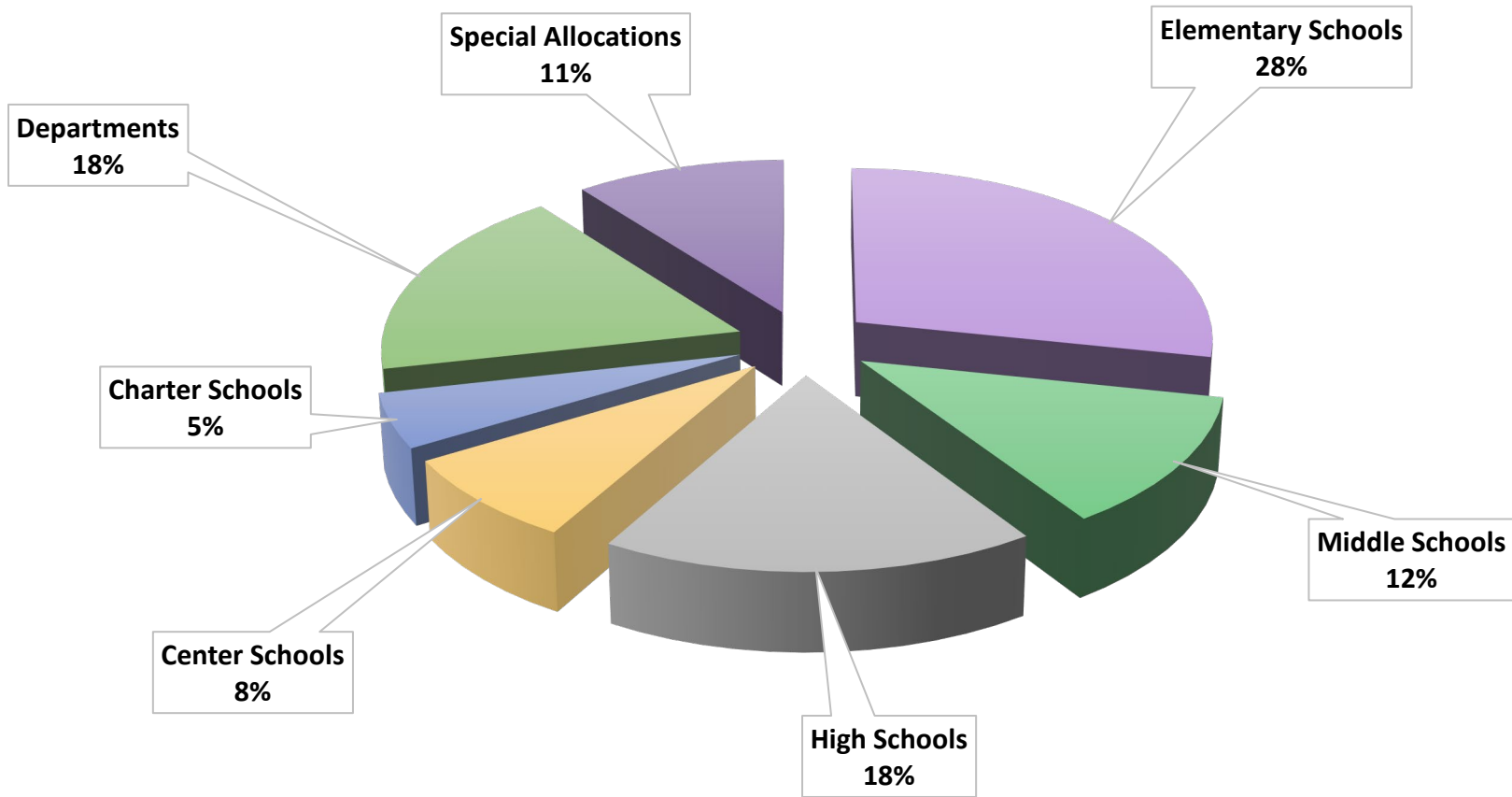
**Charlotte County Public Schools
General Fund Appropriations
Departments**

No.	Location	2020-21 Estimated	2021-22 Budget	Change
0032	Community Services & Communications	191,655	248,483	56,828
9000	Board of Education	662,842	790,757	127,915
9010	Supt. Office	421,280	429,018	7,738
9011	Human Resources	1,157,888	1,220,209	62,321
9014	Murdock Office	147,000	175,603	28,603
9021	Finance/Budget	941,650	1,080,061	138,411
9022	Purchasing	626,776	681,277	54,501
9023	Print Shop	237,776	331,958	94,182
9024	Management Information Services	1,067,050	1,233,132	166,082
9025	Facilities	145,231	162,885	17,654
9026	Punta Gorda Office	172,661	184,922	12,261
9031	Elementary Instruction	212,868	242,233	29,365
9032	Instruction	625,569	732,384	106,815
9033	ESE Dept	3,659,423	3,883,809	224,386
9035	Student Services	3,439,840	3,787,345	347,505
9036	Instructional Support	317,982	264,225	(53,757)
9037	Media Support Services	57,456	62,410	4,954
9038	Staff Development	364,265	404,443	40,178
9039	Instructional Related Technology	2,059,499	2,201,043	141,544
9042	Transportation	6,027,979	6,986,653	958,674
9043	Sites & Grounds	647,412	697,735	50,323
9044	Maintenance	3,604,741	3,304,675	(300,066)
9045	Custodial Services	186,455	199,734	13,279
	Departmental Totals	26,975,298	29,304,994	2,329,696

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

No.	Location	2020-21 Estimated	2021-22 Budget	Change
107	State Library Media	63,716	75,018	11,302
111	Security Detail at Events	53,588	76,000	22,412
119	Aviation Program	1,030,338	2,406,271	1,375,933
120	Credit Recovery	113,481	147,600	34,119
121	Pre-K Early Intervention	643,357	807,154	163,797
126	State Digital Classrooms	271,960	103,833	(168,127)
129	CASE Program	118,301	55,000	(63,301)
141	District Leadership Development	134,725	120,500	(14,225)
142	CAPE Program	716,653	719,800	3,147
146	Florida Lead Teacher Program	292,355	296,558	4,203
163	TANS/Insurance/Unemployment	1,778,119	1,945,300	167,181
165	School Resource Officers	1,568,607	1,995,000	426,393
177	Software Maintenance Contracts	362,320	1,368,000	1,005,680
178	CLEF Matching Grant	140,751	76,445	(64,306)
195	O.P.S.	374,770	445,100	70,330
200	County Radio Tower Rental	62,820	62,100	(720)
201	Long Term Substitutes	434,561	-	(434,561)
202	Textbooks-Elementary	287,883	350,000	62,117
203	Textbooks-Middle Schools	50,812	350,000	299,188
207	Textbooks-High School	403,602	516,674	113,072
208	Teacher Subs-Sick & Personal	878,571	1,000,000	121,429
213	Terminal Leave	1,536,807	1,470,000	(66,807)
216	Supplements	1,690,802	1,685,000	(5,802)
225	FDLRS	101,652	84,716	(16,936)
228	Sick Leave Bank	45,379	75,000	29,621
230	Drivers Education	11,570	50,000	38,430
232	Summer Reading Camp	30,933	10,500	(20,433)
250	State School Recognition Prog	-	-	-
253	Hospital/Homebound Instruction	652,630	650,000	(2,630)
	Other Allocations	1,055,765	121,274	(934,491)
	Special Allocation Totals	<u>14,906,828</u>	<u>17,062,843</u>	<u>2,156,015</u>

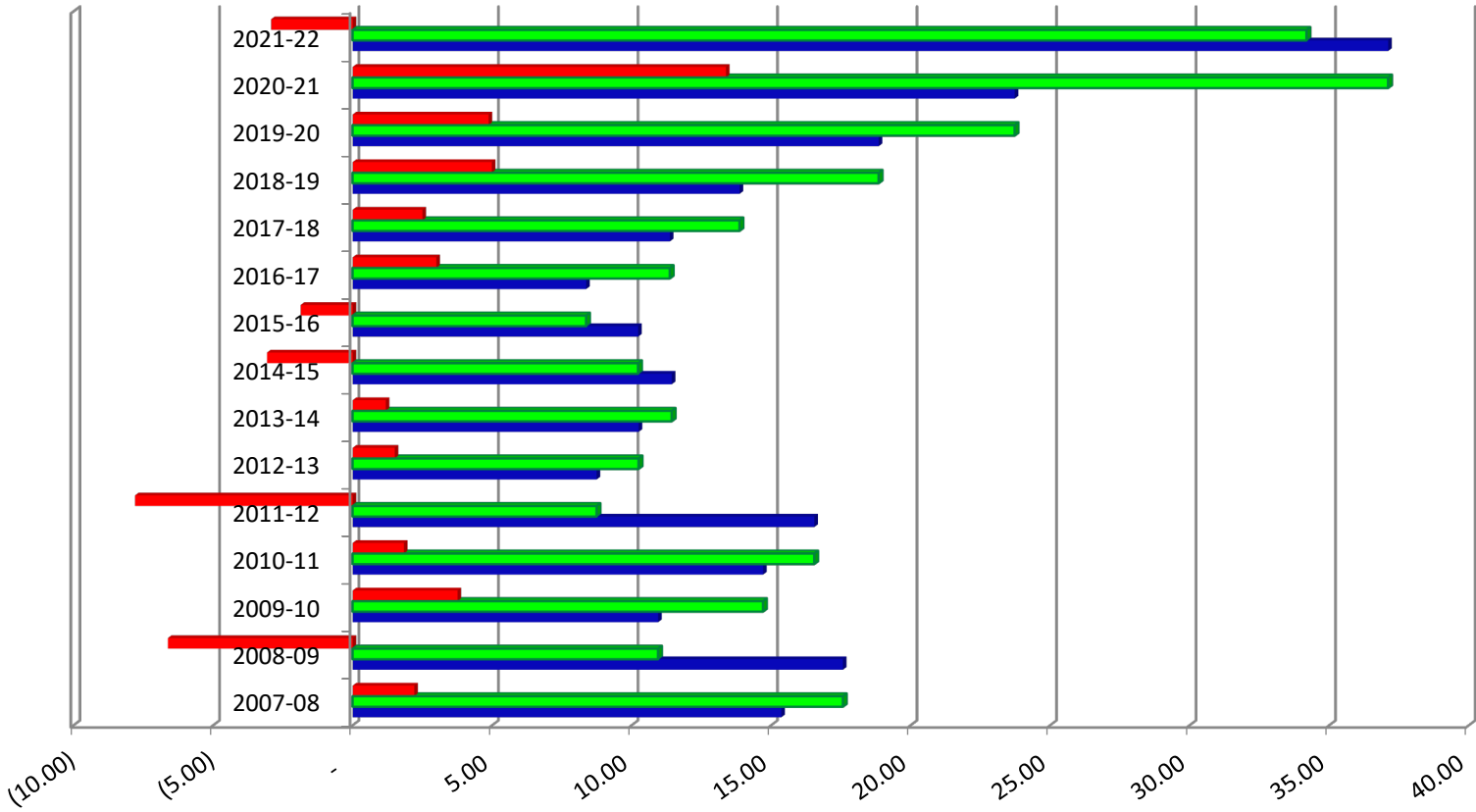
Charlotte County Public Schools Percent of General Fund Expenditures by Location Type FY 2021-22



**General Fund
Fund Balance**

	2020-21 Estimated	2021-22 Budget	Change
Beginning Fund Balance	28,730,116	37,111,610	8,381,494
Revenues & Transfers In			
Total Revenues	152,178,801	153,973,480	1,794,679
Transfers In	5,850,000	5,950,000	100,000
Total Revenues & Transfers In	158,028,801	159,923,480	1,894,679
Less			
Expenditures & Transfers Out			
Expenditures/Appropriations	149,647,307	162,846,440	13,199,133
Transfers Out	-	-	-
Total Expenditures & Transfers Out	149,647,307	162,846,440	13,199,133
Net Increase(Decrease) in Fund Balance	8,381,494	(2,922,960)	(11,304,454)
Total Ending Fund Balance	37,111,610	34,188,650	(2,922,960)
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		1,400,000	1,400,000
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		500,000	500,000
Assigned for Enrollment Shortfall		1,500,000	1,500,000
Unassigned Ending Fund Balance	29,861,610	21,255,981	(8,605,629)
Unassigned Ending Fund Balance as a Percent of Total Revenues & Transfers In	18.9%	13.3%	

Charlotte County Public Schools General Fund Balance (in millions)



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	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	13.38	(2.92)
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	37.11	34.19
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	37.11

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

**General Fund
Operating Millage Referendum**

	2020-21	2021-22
	Estimated	Budget
	<hr/>	<hr/>
Beginning Referendum Balance	2,753,796	6,194,433
Revenues		
Operating Millage Tax Revenues	20,033,715	21,411,065
Total Revenues	<hr/> 20,033,715	<hr/> 21,411,065
Less		
Expenditures		
Quality Initiatives		
Art & Music Programs	180,469	200,000
Athletics	166,283	195,000
Paraprofessionals	293,445	417,143
Security	459,085	496,034
Workforce	175,263	116,889
ESE Liasons & Behavioral Specialist	573,008	718,351
Social Workers & Psychologists	510,948	637,867
Professional Development	94,247	80,000
Academic Coaches	314,052	447,068
Division of Learning Initiatives	108,896	145,000
Total Quality Initiatives	<hr/> 2,875,696	<hr/> 3,453,352
Charter School Payments	1,077,382	1,340,200
Competitive Salary & Benefits (a)	12,640,000	15,690,000
Referendum Expenditures	<hr/> 16,593,078	<hr/> 20,483,552
Net Increase(Decrease) in Referendum Balance	3,440,637	927,513
Ending Referendum Balance	<hr/> 6,194,433	<hr/> 7,121,946
Minimum Required Reserve	4,000,000	6,000,000
Unassigned Referendum Reserve	2,194,433	1,121,946

(a) includes cost increases associated with longer school day

**Charlotte County Public Schools
General Fund Staff**

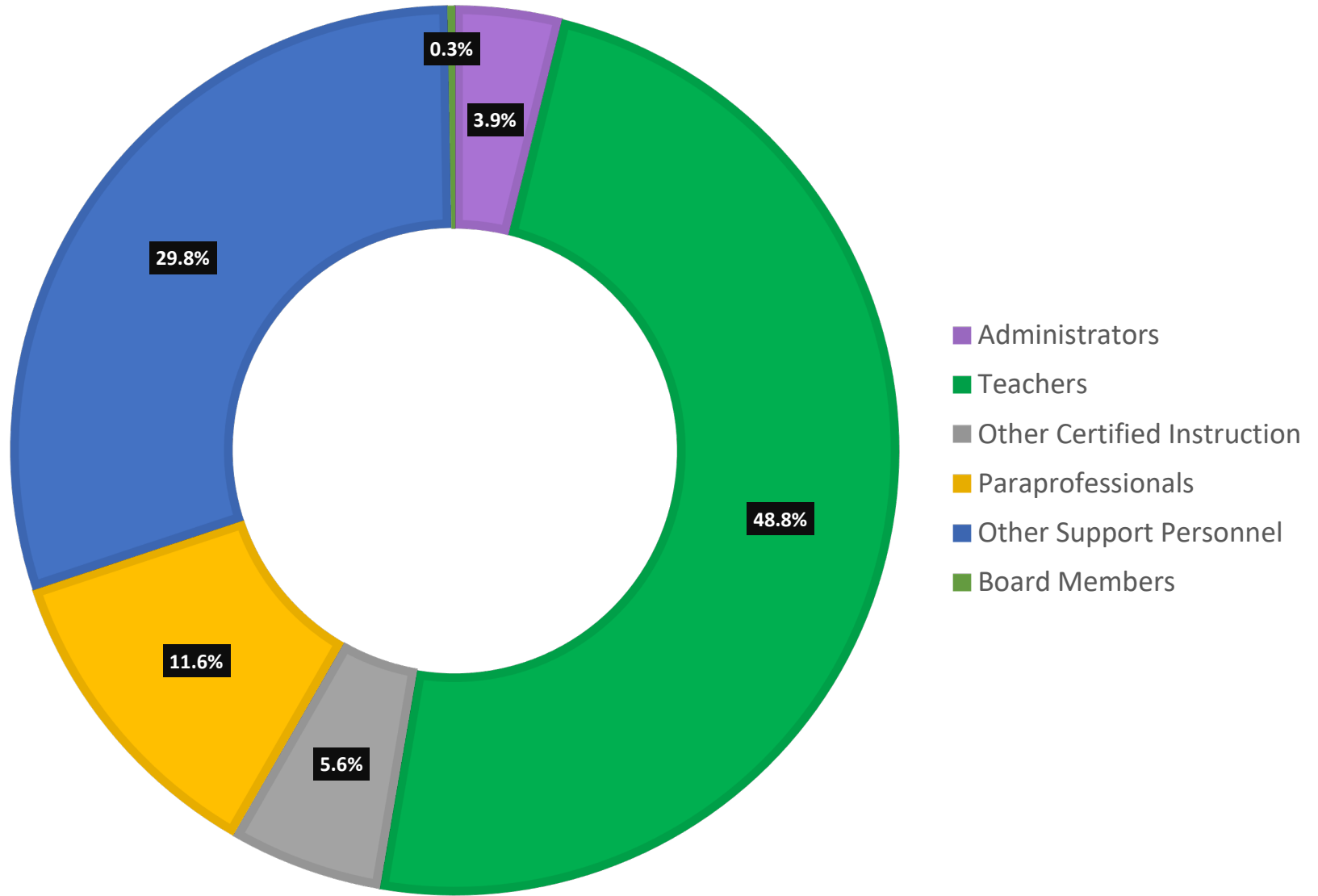
Code No.	Function	2020-21 Budgeted Positions	2021-22 Budgeted Positions	Difference
5000	Instruction	1,164.54	1,159.96	(4.58)
6100	Instructional Support	131.66	132.80	1.14
6200	Instructional Media	22.50	21.00	(1.50)
6300	Instruction and Curriculum	48.99	51.37	2.38
6400	Instructional Staff Training	7.35	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	125.70	(0.30)
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	1,913.23	5.21

Code No.	Object	2020-21 Budgeted Positions	2021-22 Budgeted Positions	Difference
111	Administrators	74.38	74.38	-
121	Teachers	935.00	934.00	(1.00)
131	Other Certified Instruction	120.91	107.17	(13.74)
151	Paraprofessionals	224.54	221.96	(2.58)
161	Other Support Personnel	548.19	570.72	22.53
171	Board Members	5.00	5.00	-
Total General Fund Positions		1,908.02	1,913.23	5.21

**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		934.00		221.96	4.00		1159.96	1,164.54	(4.58)
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					125.70		125.70	126.00	(0.30)
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	934.00	107.17	221.96	570.72	5.00	1913.23	1908.02	5.21

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





Flmt lev'Ecr kcnQwrc { 'Tgxgpwg'Uqwt egu'

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

Uevg'Rwdle'Gf wevklpp'Ecr kcnQwrc { '*RGEQ+E qpwt wevklp—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.

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

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

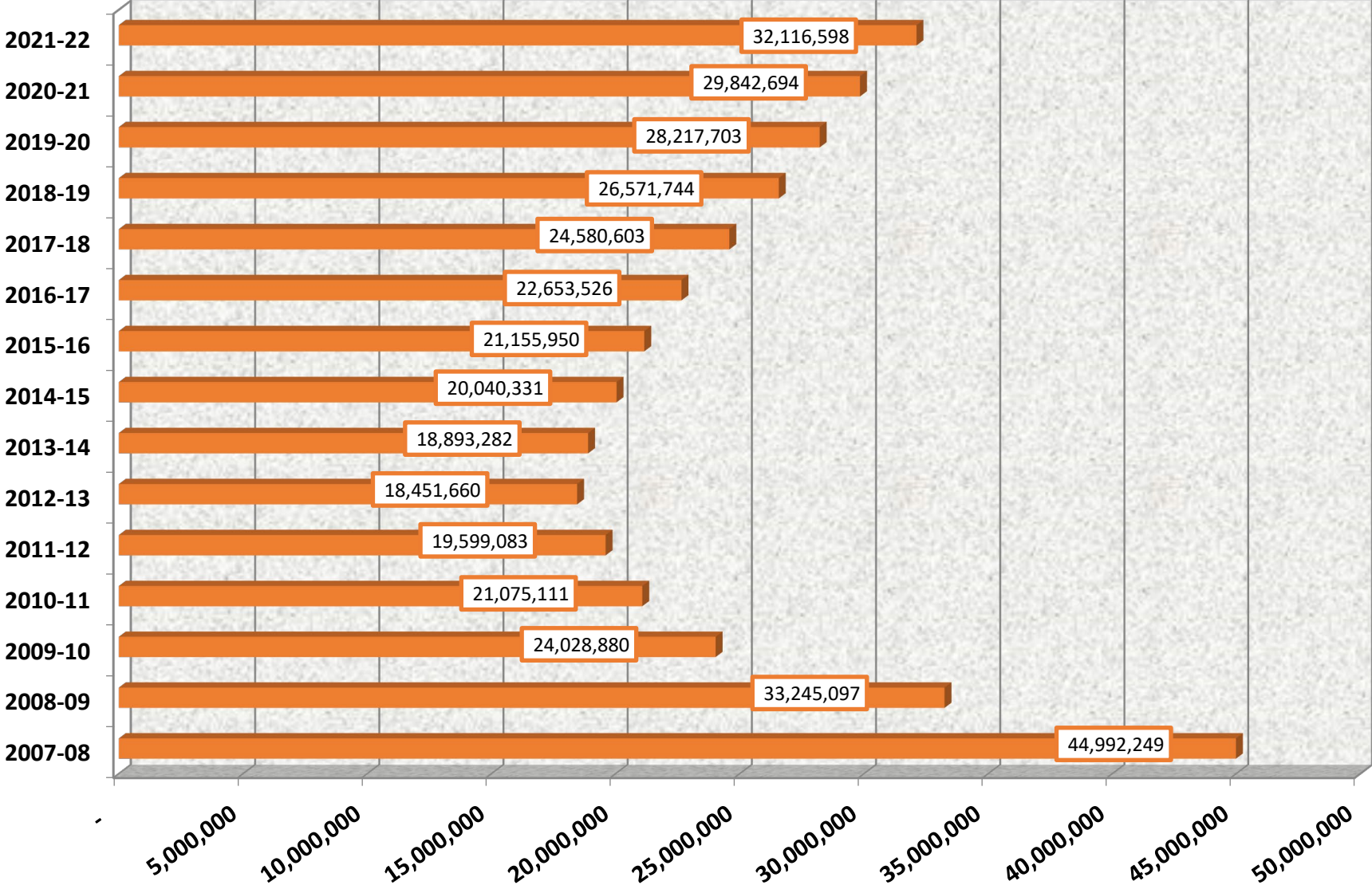
Charlotte County Public Schools Capital Projects by Fund

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					
	37,250,000	2,176,594	-	256,039	39,682,633
Total	69,916,598	2,676,594	-	291,039	72,884,231
Appropriations					
Lease of Relocatable Facilities	127,763				127,763
Library Books					-
Building and Fixed Building Equipment	475,000				475,000
Furniture and Equipment	10,023,399				10,023,399
Motor Vehicles/Buses	2,047,162				2,047,162
Land	-				-
Land Improvements	1,075,000				1,075,000
Remodeling	33,727,237				33,727,237
Computer Software	1,500,000				1,500,000
Total Appropriations	48,975,561	-	-	-	48,975,561
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	59,143,270	-	-	-	59,143,270
Ending Fund Balance					
Restricted to Capital Projects	10,773,328	2,676,594	-	291,039	13,740,961
Total Ending Fund Balance	10,773,328	2,676,594	-	291,039	13,740,961
Total	69,916,598	2,676,594	-	291,039	72,884,231

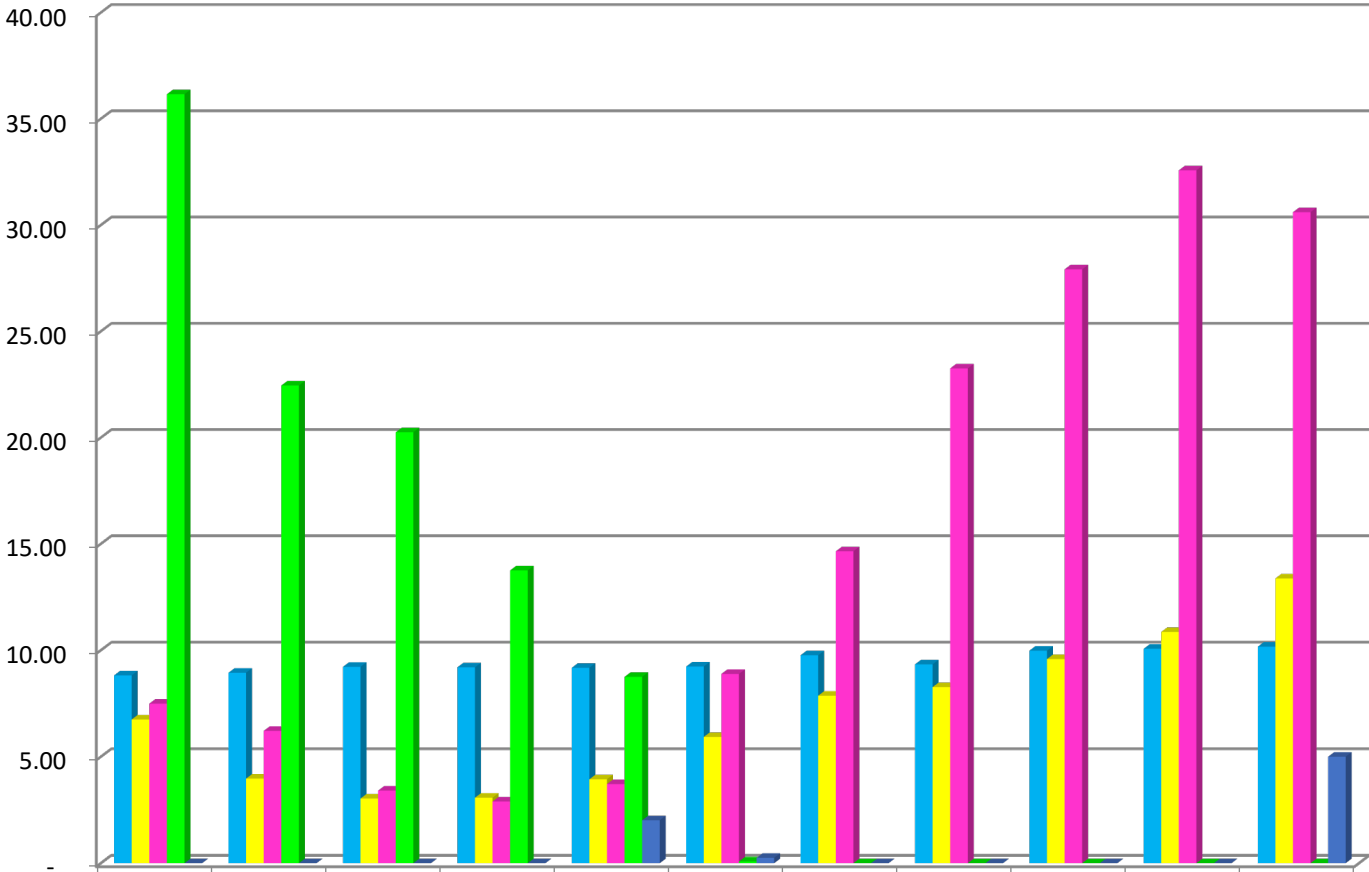
**Charlotte County Public Schools
Appropriations by Capital Project**

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	150,000	625,000	775,000
375 Secondary Instructional Equipment		83,000	83,000		83,000	83,000
380 District-Wide Furniture & Equipment	8,104	280,000	288,104	150,000	500,000	650,000
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	6,100,000	3,920,000	10,020,000
Total Furniture & Equipment Projects	4,866,655	5,991,127	10,857,782	6,400,000	6,970,561	13,370,561
Facility Maintenance & Repair Projects						
314 Land Purchases	250,000		250,000			-
319 Relocatable Facility Costs	126,106		126,106		127,763	127,763
322 Telephone Equipment	458,550	1,200,000	1,658,550	1,200,000	-	1,200,000
332 Fire Alarms	509,836	500,000	1,009,836	840,000	1,000,000	1,840,000
334 HVAC	2,798,533	1,250,000	4,048,533	3,100,000	2,000,000	5,100,000
335 Interior & Exterior Painting	208,605	600,000	808,605	775,000	500,000	1,275,000
336 Roof Repair & Replacement	1,314,760	500,000	1,814,760	725,000	1,500,000	2,225,000
337 Security Projects	3,890,550	2,500,000	6,390,550		2,000,000	2,000,000
366 ADA Corrections		25,000	25,000	25,000	-	25,000
374 Floor Covering Replacement	1,137,077	600,000	1,737,077	785,000	1,000,000	1,785,000
376 Athletic Facility Improvements	2,737,143	1,000,000	3,737,143	2,230,000	-	2,230,000
379 Custodial Equipment	85,058	50,000	135,058		200,000	200,000
383 Small Remodeling and Renovation Projects	3,279,923	3,700,000	6,979,923	3,465,000	3,472,237	6,937,237
384 AV Equipment & Installation	1,080,549	600,000	1,680,549	635,000	2,000,000	2,635,000
385 Paving	175,555	500,000	675,555	675,000	400,000	1,075,000
387 Playground Maintenance & Repair	521,813	1,000,000	1,521,813	1,150,000	325,000	1,475,000
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	15,605,000	15,000,000	30,605,000
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 Estimated Appropriations	23,440,713	35,558,836	58,999,549	27,005,000	32,138,270	59,143,270

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	13.37
■ Facility Maintenance & Repair Projects	7.49	6.21	3.41	2.90	3.71	8.89	14.65	23.25	27.91	32.57	30.61
■ Construction Projects	36.16	22.45	20.25	13.75	8.75	0.08	-	-	-	-	-
■ Sales Tax Projects	-	-	-	-	2.01	0.25	-	-	-	-	5.00



Ur gekn'T gxgpwg'Hwpf ''

Ur gekn'T gxgpwg'Hwpf u'6'Hgf gtcnll t cpwr 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 2022 federal grants at the time of preparation of this document, but it is anticipated that the Fiscal Year 2022 awards will be approximately the same as Fiscal Year 2021 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 gekn'T gxgpwg'Hwpf ''Uej qqrlHqqf 'Ugt xleg'Rt qi t co : is to account for revenue and expenses associated with providing student meals. The main sources of revenue are federal funds and local sales. Federal sources consist of the reimbursements under the School Lunch Act and USDA commodities. The School Food Service Program is self-supporting and receives no subsidy from the District's General Fund.

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

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	CHANGE
Federal Direct:			
Headstart & Early Headstart	\$2,344,721	\$3,315,132	\$970,411
Federal through State:			
Vocational Education Acts	169,721	256,880	87,159
Elementary & Secondary Education Act, Title I	3,800,204	3,887,815	87,611
Elementary & Secondary Education Act, Title II	561,788	713,286	151,498
Adult Literacy and Civics	30,013	37,622	7,609
Elementary & Secondary Education Act, Title III, Language Instruction	62,359	91,597	29,238
Student Support Title IV	289,299	274,425	-14,874
Individuals with Disabilities Act	3,897,302	4,628,382	731,080
Adult General Education	176,230	224,292	48,062
Charter Planning Grants	297,168		-297,168
Other Federal Grants	60,882	52,682	-8,200
subtotal	<u>\$11,689,687</u>	<u>\$13,482,113</u>	<u>\$1,792,426</u>
Local Grants			
Other			
subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfer from Other General Fund	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Total	<u><u>\$11,689,687</u></u>	<u><u>\$13,482,113</u></u>	<u><u>\$1,792,426</u></u>

APPROPRIATION BY FUNCTION			
5000 Instructional Services	\$6,321,240	\$8,301,579	\$1,980,339
6100 Pupil Personnel Services	945,173	1,109,107	163,934
6200 Instructional Media Services	96	0	-96
6300 Instructional Curriculum Dev.	1,792,290	1,695,244	-97,046
6400 Instructional Staff Training	1,857,410	1,996,194	138,784
6500 Instructional Related Technology	0	0	0
7100 Board	0	0	0
7200 General Administration	497,970	0	-497,970
7300 School Administration	160,531	174,385	13,854
7400 Facilities Acquisition and Construction	0	0	0
7600 Food Service	20,499	38,105	17,606
7800 Pupil Transportation Services	975	39,500	38,525
7900 Operation of Plant	93,209	127,999	34,790
8100 Maintenance of Plant	294	0	-294
Total	<u>\$11,689,687</u>	<u>\$13,482,113</u>	<u>\$1,792,426</u>

APPROPRIATION BY OBJECT			
100 Salaries	\$6,599,534	\$8,453,750	\$1,854,216
200 Benefits	2,383,679	2,838,425	454,746
300 Purchased Services	659,765	841,402	181,637
400 Energy Services	57	0	-57
500 Materials and Supplies	790,256	881,054	90,798
600 Capital Outlay	420,646	134,866	-285,780
700 Other Expenses	835,750	332,616	-503,134
Total	<u>\$11,689,687</u>	<u>\$13,482,113</u>	<u>\$1,792,426</u>

SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2020-21 Actual	2021-22 Budget	Change
Federal through State			
National School Lunch Act	\$4,972,206	\$9,506,906	\$4,534,700
Summer Feeding Program	3,525,418	271,635	-3,253,783
USDA Donated Food	145,899	646,682	500,783
Loss Recovery		0	0
subtotal	\$8,643,523	\$10,425,223	\$1,781,700
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	\$530,936	\$485,449	-\$45,487
Other Miscellaneous Sources	\$13,025	0	-13,025
Interest on Investments	5,304	5,305	1
subtotal	\$549,265	\$490,754	-\$58,511
Transfer from General Fund	0	0	0
Beginning Fund Balance	\$3,302,436	\$3,955,170	\$652,734
Total	\$12,614,929	\$14,934,591	\$2,319,662

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$3,147,053	\$3,699,822	\$552,769
Benefits	1,315,610	1,528,741	213,131
Purchased Services*	156,307	343,855	187,548
Energy Services*	283,795	292,725	8,930
Materials and Supplies	3,402,974	3,999,000	596,026
Capital Outlay	123,224	227,000	103,776
Other Expenses**	230,796	524,457	293,661
sub-total	\$8,659,759	\$10,615,600	\$1,955,841

Outgoing Transfers:
 To General Fund

Ending Fund Balance	\$3,955,170	\$4,318,991	\$363,821
Total	\$12,614,929	\$14,934,591	\$2,319,662

*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	18,412	2,000	-16,412
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	10,260,993	1,294,328
Total	<u>\$10,260,993</u>	<u>\$10,262,993</u>	<u>\$2,000</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	\$10,260,993	\$10,262,993	\$2,000
Total	<u>\$10,260,993</u>	<u>\$10,262,993</u>	<u>\$2,000</u>

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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	231,659	228,100	-3,559
Total Local Sources	\$231,659	\$228,100	-\$3,559
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	\$46,618,648	\$50,623,457	\$4,004,809

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	\$2,993,082	\$2,980,000	-\$13,082
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	\$2,993,082	\$2,980,000	-\$13,082
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	\$38,834,845	\$3,454,184
Total	\$42,255,845	\$45,878,345	\$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	\$38,834,845	\$42,457,345	\$3,622,500
Total	\$42,255,845	\$45,878,345	\$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	139,529	139,600	71
Total Local Sources	\$139,529	\$139,600	\$71
Transfers			
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$0
Beginning Balance	\$3,980,565	\$4,362,803	\$382,238
Total	\$4,362,803	\$4,745,112	\$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	\$4,362,803	\$4,745,112	\$382,309
Total	\$4,362,803	\$4,745,112	\$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	\$12,250,000	\$12,500,000	\$250,000
Insurance Premiums/Retiree	550,000	575,000	25,000
Insurance Premiums/Employee	3,125,000	3,125,000	0
Other premiums/reimbursements	615,984	625,000	9,016
Interest on Investments	0	0	0
sub-total	<u>\$16,540,984</u>	<u>\$16,825,000</u>	<u>\$284,016</u>
Beginning Fund Balance	<u>\$4,355,512</u>	<u>\$4,237,509</u>	<u>-\$118,003</u>
Total	<u><u>\$20,896,496</u></u>	<u><u>\$21,062,509</u></u>	<u><u>\$166,013</u></u>

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$61,090	\$70,000	\$8,910
Benefits	21,275	24,000	2,725
Purchased Services	4,425,284	4,750,000	324,716
Materials and Supplies	10,346	10,500	154
Capital Outlay	3,449	5,000	1,551
Other Expenses	12,137,543	13,000,000	862,457

sub-total	<u>\$16,658,987</u>	<u>\$17,859,500</u>	<u>\$1,200,513</u>
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Ending Fund Balance	<u>\$4,237,509</u>	<u>\$3,203,009</u>	<u>-\$1,034,500</u>
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Total	<u><u>\$20,896,496</u></u>	<u><u>\$21,062,509</u></u>	<u><u>\$166,013</u></u>
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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.

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

District Funds are as follows:

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

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

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

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

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

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

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



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Special Revenue Fund - Funds used to account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Special Revenue Fund - Fund used to account for specific federal grants that are restricted to expenditures for specific grant purposes.

Insurance/FEMA Special Revenue Fund- Fund used to account for proceeds from insurance and FEMA related to hurricane recovery.

Food Service Fund - Fund used to account for the resources of the District's Food Service Program. (Sources: National School Lunch Act funds, State Food Service Supplement, and money received from sale of meals)

Debt Service Funds - Fund established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. Specific debt service funds are as follows:

State Board of Education Bonds - These bonds are issued by the State Board of Education on behalf of the District and are funded by the District's portion of the State motor vehicle license tax.

Qualified Zone Academy Bonds- Proceeds used to purchase technology for various schools. Repayment funded by Capital Improvement Taxes.

Qualified Zone Construction Bonds- Proceeds used to rebuild Meadow Park Elementary School and portions of Lemon Bay High School. Repayment funded by Capital Improvement Taxes.



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Internal Service Funds

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



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

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



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

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

5000 Instruction

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

6000 Instructional Support Services

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

6100 Pupil Personnel Services

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

6200 Instructional Media Services

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



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.



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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.