



BUDGET

2013 – 2014

September 10, 2013

CHARLOTTE COUNTY PUBLIC SCHOOLS

2013-2014 ANNUAL BUDGET

Dr. Doug Whittaker
Superintendent of Schools

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

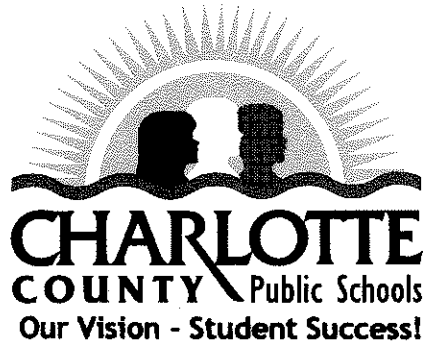
MEMBERS OF SCHOOL BOARD

Mr. Lee Swift - Chairman	District 1	Term Expires 11/17/2014
Mr. Ian Vincent - Vice Chairman	District 4	Term Expires 11/17/2014
Mrs. Barbara Rendell	District 5	Term Expires 11/14/2016
Mrs. Alleen Miller	District 2	Term Expires 11/14/2016
Mr. Robert Segur	District 3	Term Expires 11/14/2016

Coordinated by:

Mr. Gregory Griner, Chief Financial Officer

Douglas K. Whittaker, Ed.D.
Superintendent



School Board

Lee Swift, Chairman
Ian Vincent, Vice-Chairman
Alleen Miller
Barbara Rendell
Bob Segur

MEMORANDUM

To: School Board Members

Date: September 10, 2013

Attached is the proposed budget for school year 2013-2014. There have been a few adjustments from the 2012-2013 budget, and I would like to share those with you for your information and consideration as you review these budget pages.

- Budgeted General Fund revenues for 2013-14 are approximately \$4.7 million more than the actual revenues received in 2012-2013
- A reserve has been established to handle state funding shortfalls and emergencies for 2013-2014
- The state's allocation of \$2.73 million for teacher salary increases is not included in appropriations but is shown as a reservation of fund balance until negotiations have been completed
- Allocation formula reflects compliance with the Class Size Amendment
- Budget reflects an estimated decline in student enrollment from 2012-2013 of 265.85 students which includes projected changes for how Virtual School FTE will be counted
- Budget funds 7.4 more positions than were included in the 2012-2013 budget
- Millage rates reflect an increase of less than a tenth of a mill to 7.581 mills
- Capital Improvement Tax millage yields \$472,000 more than 2012-2013 due to the increase in the taxable values of real property in Charlotte County
- Budget includes \$20.25 million to continue to fund the rebuild of Lemon Bay High School

A line item review of the budget was again conducted which has resulted in a balanced, efficient budget for 2013-2014 and, as noted above, includes a general fund balance to help offset emergencies or mid-year funding adjustments.

Sincerely,

Douglas K. Whittaker, Ed.D.
Superintendent

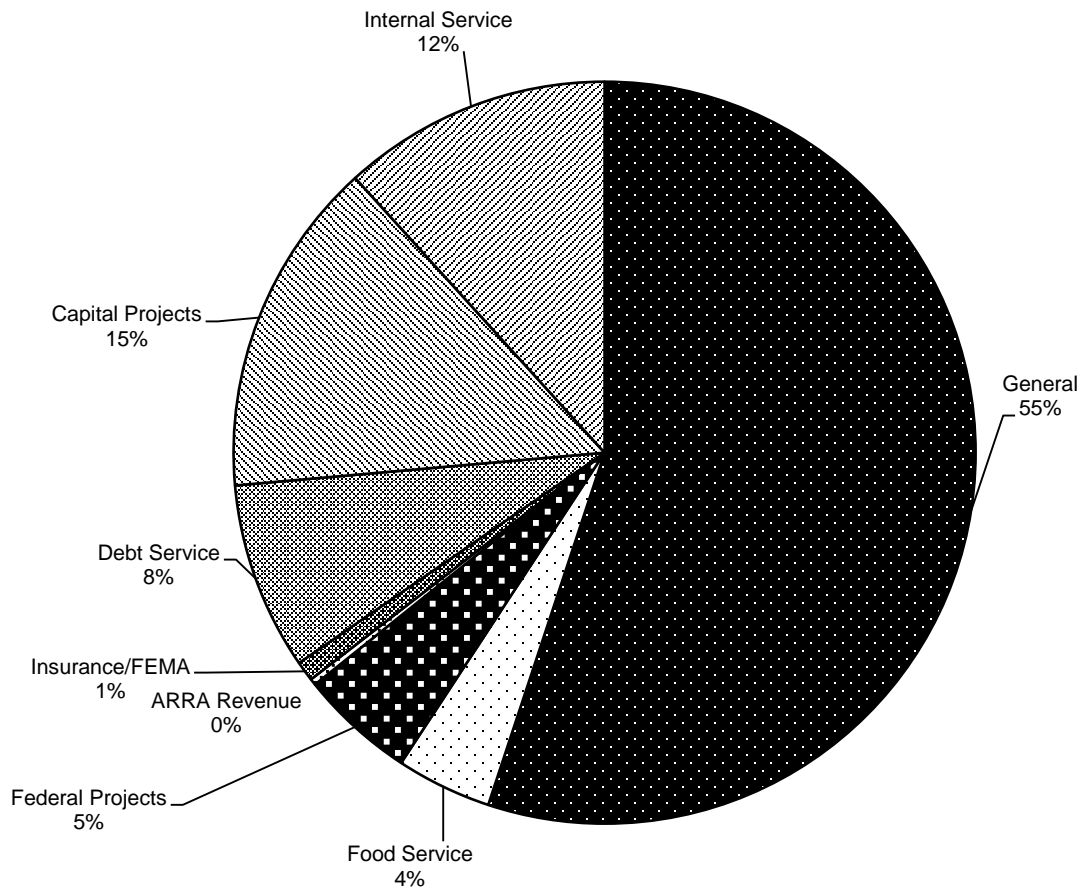
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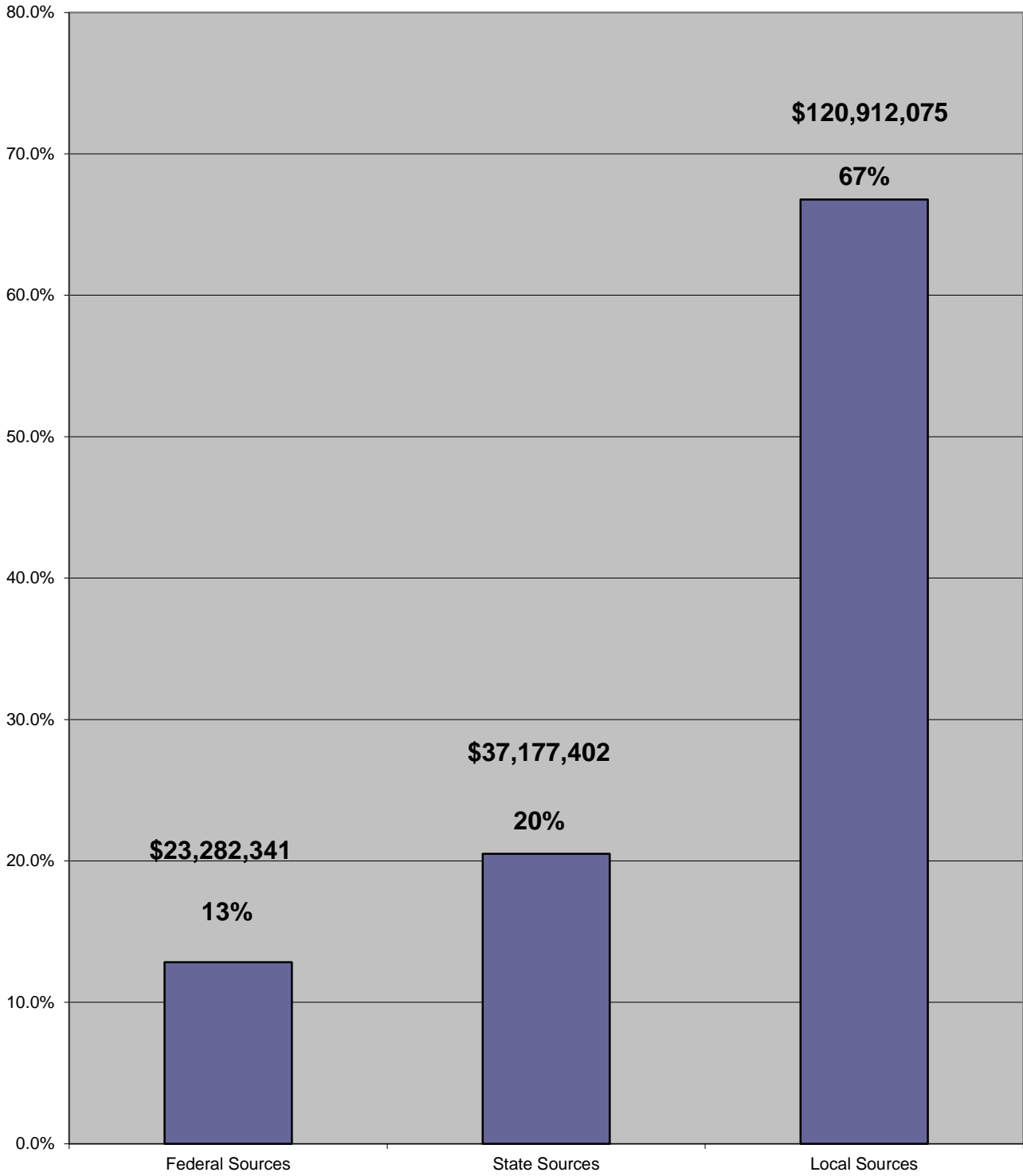
**CHARLOTTE COUNTY PUBLIC SCHOOLS
CONDENSED SUMMARY OF 2013-2014 BUDGET**

ESTIMATED REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Federal Sources	\$1,130,000	\$19,254,479	\$2,897,862	\$0	\$0	\$0	\$23,282,341
State Sources	36,378,758	113,609	569,000	116,035			37,177,402
Local Sources	80,383,793	2,072,800	72,000	19,033,282	19,350,200	0	120,912,075
TOTAL REVENUES	\$117,892,551	\$21,440,888	\$3,538,862	\$19,149,317	\$19,350,200	\$0	\$181,371,818
Non-Revenue Sources		0					\$0
Transfers In	6,925,000	0	4,295,304				11,220,304
FUND BALANCES-Beginning of year	10,827,903	3,994,029	12,323,748	17,001,975	9,539,711	0	53,687,366
TOTAL REVENUES AND BALANCES	\$135,645,454	\$25,434,917	\$20,157,914	\$36,151,292	\$28,889,911	\$0	\$246,279,488
ESTIMATED APPROPRIATIONS							
Instructional	\$72,748,311	\$5,667,233	\$0	\$0	\$0	\$0	\$78,415,544
Pupil Personnel Services	7,136,424	869,893					8,006,317
Instructional Media Services	1,308,556				0		1,308,556
Instructional & Curriculum Development Services	2,709,264	3,559,369					6,268,633
Instructional Staff Training	1,154,120	2,022,860					3,176,980
Instructional Related Technology	923,834						923,834
Board of Education	631,217						631,217
General Administration	352,046	605,215					957,261
School Administration	8,665,631	136,961					8,802,592
Facilities Acquisition & Construction		59,172		26,584,432			26,643,604
Fiscal Services	985,318	24,682					1,010,000
Food Services		8,963,904					8,963,904
Central Services	2,775,039				18,463,000		21,238,039
Pupil Transportation Services	6,531,063	39,772					6,570,835
Operation of Plant	11,604,731	60,861					11,665,592
Maintenance of Plant	3,871,718						3,871,718
Administrative Technology Services	1,444,218	950					1,445,168
Community Services	199,934						199,934
Debt Services	100,000		4,009,700				4,109,700
TOTAL EXPENDITURES	\$123,141,424	\$22,010,872	\$4,009,700	\$26,584,432	\$18,463,000	\$0	\$194,209,428
Transfers Out		\$0		9,220,304	2,000,000		11,220,304
FUND BALANCES- End of year	12,504,030	\$3,424,045	16,148,214	346,556	8,426,911	0	40,849,756
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$135,645,454	\$25,434,917	\$20,157,914	\$36,151,292	\$28,889,911	\$0	\$246,279,488

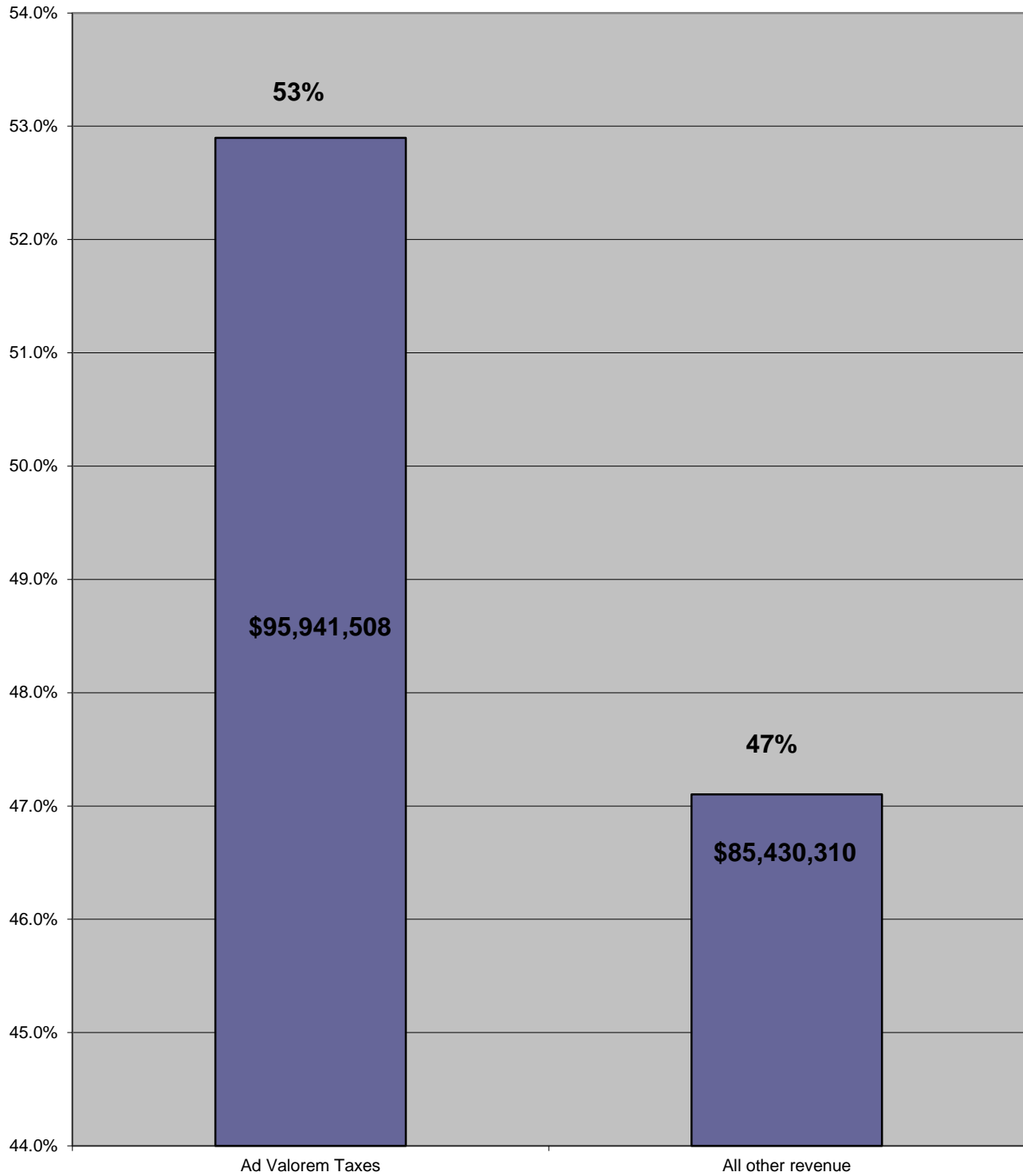
ALL FUNDS
FUND AS A PERCENT OF TOTAL
2013-2014



**ALL FUNDS
REVENUE SOURCES
2013-2014**



**ALL FUNDS
PROPERTY TAXES AND ALL OTHER REVENUES
2013-2014**



GROSS TAXABLE VALUE OF PROPERTY, MILLAGE RATES and TAXES

	2011-2012	2012-2013	2013-2014
A. Gross Taxable Value (billions)	\$13.435	\$12.814	\$13.183
B. Tax Levies on Non-Exempt Property(Mills)			
Nonvoted			
1. District School Taxes			
Required Local Effort	5.0960	5.1640	5.2360
Prior Period Funding Adjustment	0.0000	0.0790	0.0970
Discretionary	0.7480	0.7480	0.7480
Supplemental Discretionary	0.0000	0.0000	0.0000
Critical Need Operating	0.0000	0.0000	0.0000
Total District School Taxes	5.8440	5.9910	6.0810
2. Capital Improvement	1.5000	1.5000	1.5000
Total Nonvoted	7.3440	7.4910	7.5810
Voted			
3. Debt Service - County Wide	0.0000	0.0000	0.0000
DISTRICT TOTAL	7.3440	7.4910	7.5810
Millage Increase (-)Decrease	-0.4970	0.1470	0.0900
Millage Percent Increase (-)Decrease	-6.3%	2.0%	1.2%
Homestead School Tax Example:			
Assessed Value of Homestead	\$200,000	\$200,000	\$200,000
Less Homestead Exemption	25,000	25,000	25,000
Taxable Value	\$175,000	\$175,000	\$175,000
Total School Taxes	\$1,285.20	\$1,310.93	\$1,326.68
Total School Tax Increase(Decrease)	(\$86.98)	\$25.73	\$15.75
Percent increase	-6.3%	2.0%	1.2%

GENERAL FUND
SCHOOL FUNDING FORMULA
REVENUE PER STUDENT

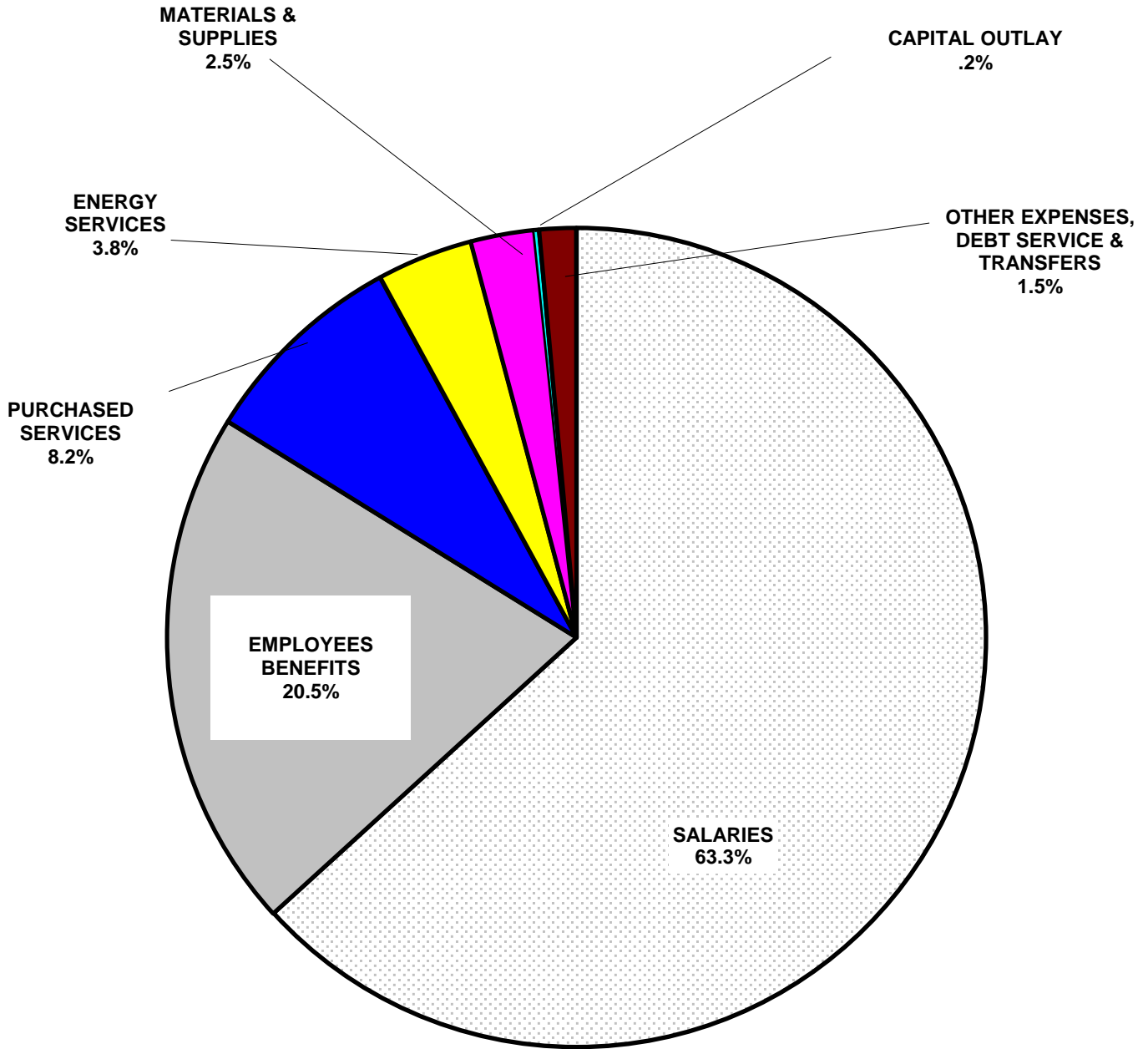
YEAR	Dollars per unweighted full time student		Annual percent increase -decrease
2013-2014*	\$6,833.90		6.81%
2012-2013*	\$6,398.16		2.33%
2011-2012*	\$6,252.23		-11.18%
2010-2011*	\$7,038.85	B	-0.92%
2009-2010*	\$7,104.43	A	3.89%
2008-2009*	\$6,838.27		-4.82%
2007-2008*	\$7,184.39		5.61%
2006-2007*	\$6,803.01		11.94%
2005-2006*	\$6,077.38		6.42%
2004-2005*	\$5,710.84		7.24%
2003-2004*	\$5,325.11		6.63%
2002-2003*	\$4,993.89		4.29%
2001-2002*	\$4,788.55		-1.63%
2000-2001	\$4,867.72		3.51%
1999-2000	\$4,702.72		1.83%
1998-1999	\$4,618.04		1.31%
1997-1998	\$4,558.38		2.54%
1996-1997	\$4,445.41		1.57%
1995-1996	\$4,376.68		2.27%
1994-1995	\$4,279.60		6.60%
1993-1994	\$4,014.71		4.18%

* Excludes State school recognition awards. In prior years school recognition awards were received in addition to the school funding formula and are therefore not reflected in prior year per student amounts. School recognition awards are granted directly to individual schools, based on performance outcomes, to be used solely at the schools' discretion. Typically, schools have used these funds to provide bonuses to staff.

A - includes Federal Education Stabilization Funds of \$5,532,787, .25 mills critical operating millage of \$4,004,815 and excludes 3.3 million in Federal Education Jobs bill funds

B - includes Federal Education Stabilization Funds of \$5,379,421 and .25 mills critical operating millage of \$3,512,506

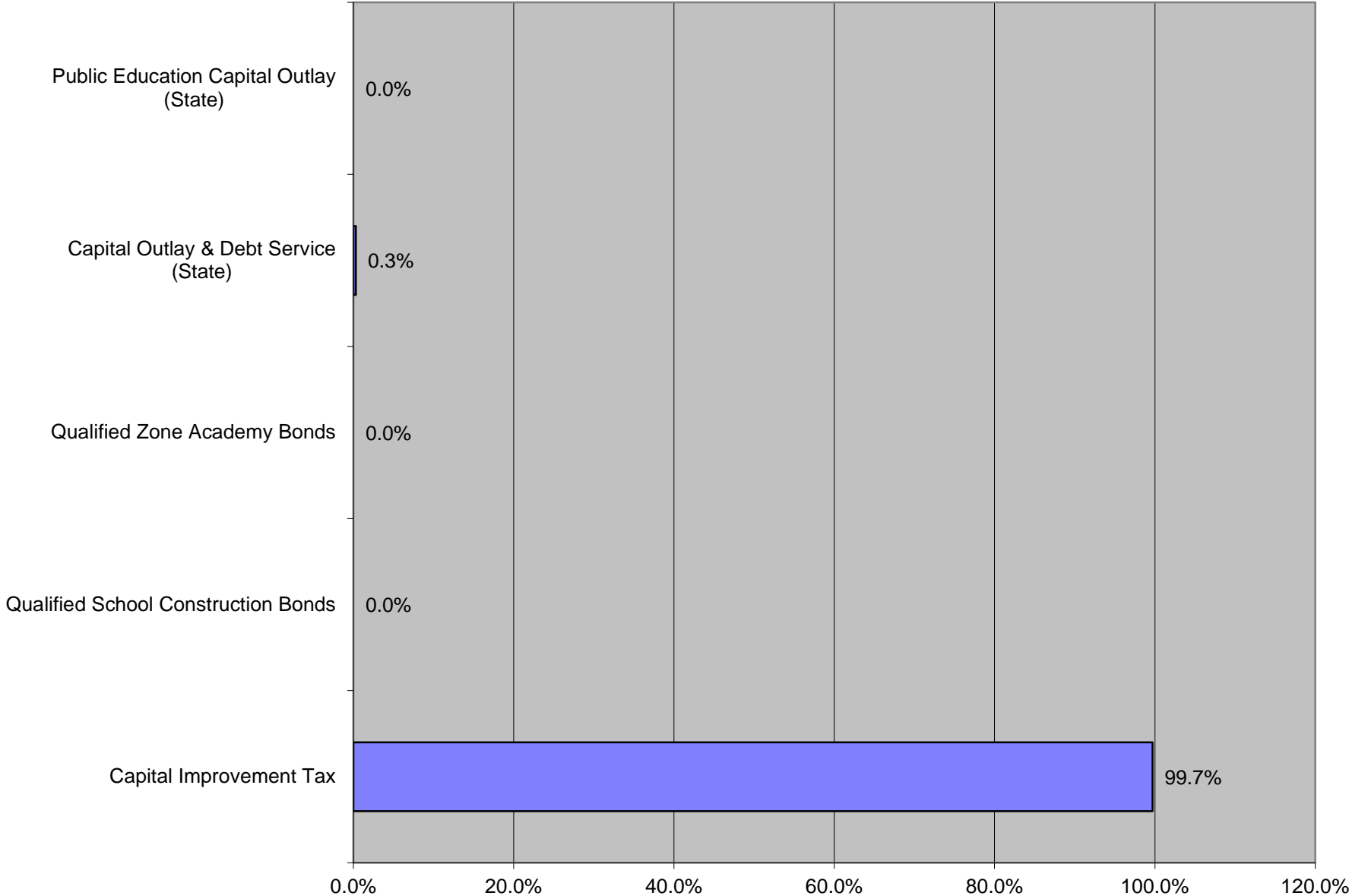
**GENERAL FUND
APPROPRIATIONS BY OBJECT
2013-2014**



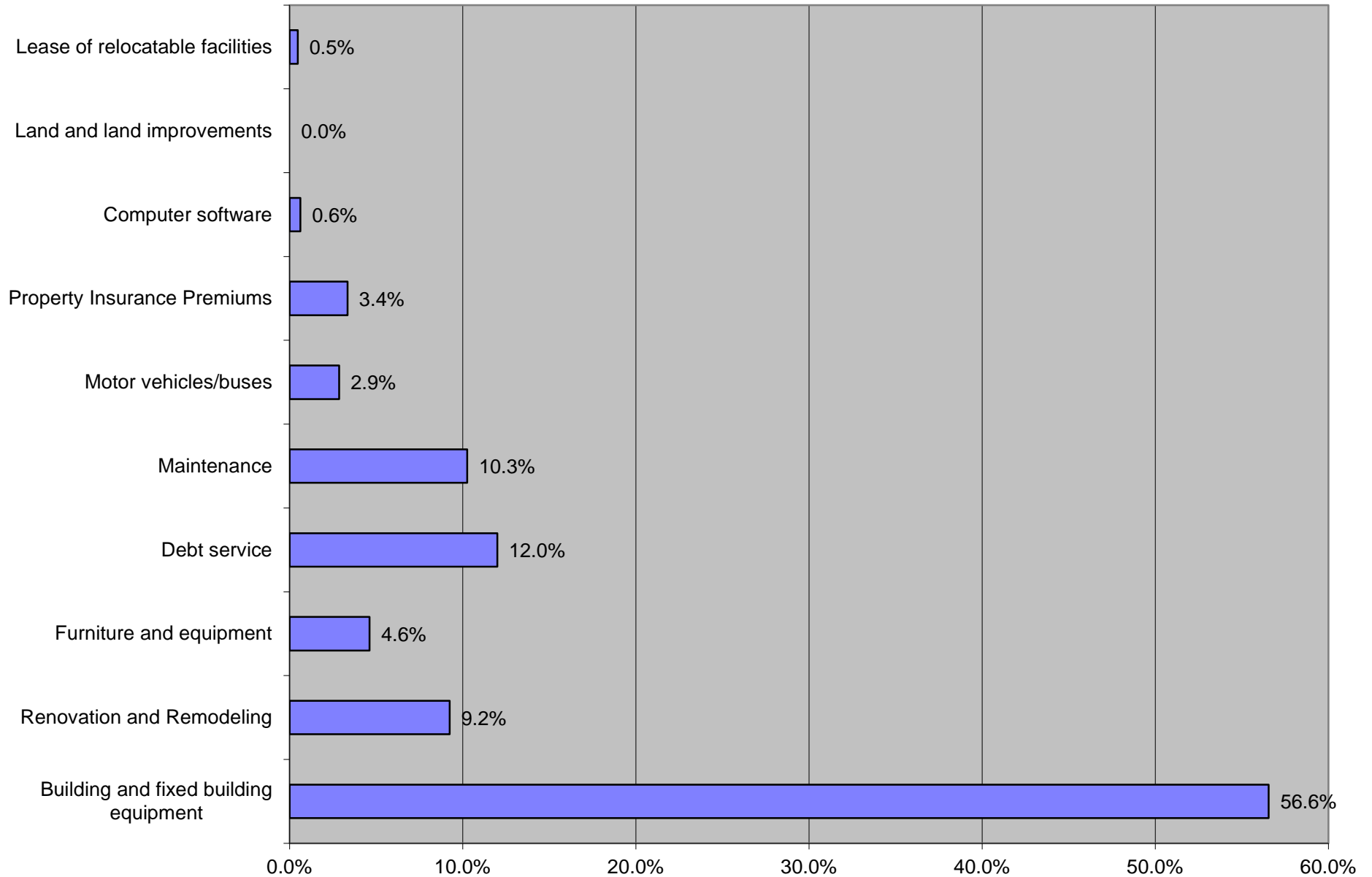
GENERAL FUND
 FUNCTION APPROPRIATIONS BY
 DECLINING ORDER OF SIZE
 2013-2014

	General Total	Percent of Budget
Instructional Services	\$72,748,310	59.1%
Operation of Plant	\$11,604,731	9.4%
School Administration	\$8,665,631	7.0%
Pupil Personnel Services	\$7,136,424	5.8%
Pupil Transportation Services	\$6,531,063	5.3%
Maintenance of Plant	\$3,871,718	3.1%
Central Services	\$2,775,039	2.3%
Instructional and Curriculum Development Services	\$2,709,264	2.2%
Administrative Technology Services	\$1,444,218	1.2%
Instructional Media Services	\$1,308,556	1.1%
Instructional Staff Training Services	\$1,154,120	0.9%
Fiscal Services	\$985,318	0.8%
Instructional Related Technology	\$923,834	0.8%
Board of Education	\$631,217	0.5%
General Administration	\$352,046	0.3%
Community Services	\$199,934	0.2%
Debt Service - Interest	\$100,000	0.1%
Total Appropriations	<u>\$123,141,423</u>	<u>100.0%</u>

PERCENTAGE OF TOTAL CAPITAL PROJECTS FUNDS SOURCES
2013-2014 TOTAL \$36,151,292



PERCENTAGE OF CAPITAL PROJECTS FUNDS APPROPRIATIONS
2013-2014 TOTAL \$35,804,736



DISTRICT ORGANIZATION AND POLICY

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.

BUDGET CALENDAR

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.

OVERVIEW OF SCHOOL DISTRICT FUNDING

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. 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.

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.
- (3) In accordance with Section 1011.71(3), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mills for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. Prior to 2011-12 the School Board could levy this millage by a super majority vote.

BUDGET APPROPRIATIONS

State regulations require that the School District budget be presented on the basis of "fund, function and object". The Board builds the budget in this way by accumulating function/object appropriations by location and project. That is, by summarizing all location and project budgets by function and object the state required format is derived. This procedure provides the school board with a principal or director that is responsible to insure that expenditures by each location and project are consistent with the approved budget. In the budget document, information is also presented on the basis of organizational unit.

General Fund Budget Appropriations

School Budget Allocations

Personnel allocations are based on various staffing requirements (enrollment, program needs, State constitution class size requirements, etc.) within the framework of the district staffing formula.

Other expenditure allocations are based on student population and made to schools for all non-personnel costs of Instruction, Pupil Personnel, Media, and School Administration functions. Its distribution to the various functions is left to the schools discretion.

Copy cost allocation is an annual per student allocation to schools intended to help cover copy costs and is added directly to the schools other expenditure budget.

State and district categorical project allocations are restricted allocations that must be expended for specific purposes and are monitored on a project basis by the projects coordinator. Schools receive categorical allocations for textbooks (instructional materials) and Instructional Technology.

Operation of Plant - Allocations for various Operation of Plant expenditures (electricity, water, telephone, etc.) for each school/facility are determined and monitored at the central office level and are reviewed with Principals/directors on an as needed basis.

Custodial Supplies Allocations for each location are under the control of the site administrator. This allocation is based on a combination of facility population and square footage.

District Budget/Location Expense allocations - These allocations are made on a district wide basis but expensed out on an actual location basis; for example substitute teachers and custodial overtime.

District Budget/District Expense allocations -These are district level budget allocation that are district level expenditures not attributable to specific locations. For example, terminal leave pay and the Crossroads Wilderness Contract.

District Department Staff allocations - Departments are not given an allocation as are schools, but prepare conventional budget requests that are subject to the review of the Superintendent.

Debt Service Funds Appropriations

An allocation for each debt service fund is made in the amount required to pay the debt, interest and fees coming due during the budget year.

Capital Projects Funds Appropriations

Capital project funds appropriations are generally categorized into three broad areas:

- 1) Major construction, remodeling, renovation, and site acquisition projects. These are generally projects with an estimated cost in excess of five hundred thousand dollars (\$500,000) and are identified separately in the project list.

- 2) Other projects that are of an ongoing nature to the school district, such as floor covering replacement, minor remodeling and renovation, new and replacement equipment purchases, bus purchases, etc.. These projects and their respective allocations are also identified separately in the list of capital outlay projects.

3) Transfers to general fund for maintenance and equipment.

Special Revenue Fund Appropriations

Grant applications are approved by the school board prior to being submitted to the granting agency. Special revenue fund entitlement grant appropriations are reflected in the budget subject to approval by the respective funding agency.

Insurance/FEMA Special Revenue Fund-

Fund established to account for the uses of insurance and FEMA proceeds resulting from Hurricane Charley.

Food Service Fund Appropriations

The food service department prepares its budget based on the number of projected lunches to be served at each location.

Special Project Center Appropriations

The Special Project Center budget is based on the projected service requirements for each of the Districts within the consortium.

Employees Benefits Program Appropriations

The Employees Benefits Program budget is based on the estimated cost of providing health insurance and other optional cafeteria plan coverage's.

The school district budget and parts thereof must balance. The proposed appropriations, plus transfers out and reserves cannot exceed the estimated revenues, transfers in, and balances on a fund by fund basis.

ASSESSMENTS AND TAX LEVIES

	2011-2012	2012-2013	2013-2014
A. Gross Taxable Value (billions)	\$13.435	\$12.814	\$13.183
B. Tax Levies on Non-Exempt Property(Mills)			
Nonvoted *			
1. District School Taxes			
Required Local Effort	5.0960	5.1640	5.2360
Prior Period Funding Adjustment	0.0000	0.0790	0.0970
Discretionary	0.7480	0.7480	0.7480
Supplemental Discretionary	0.0000	0.0000	0.0000
Critical Need Operating	0.0000	0.0000	0.0000
Total District School Taxes	5.8440	5.9910	6.0810
2. Capital Improvement	1.5000	1.5000	1.5000
Total Nonvoted	7.3440	7.4910	7.5810
Voted **			
3. Debt Service - County Wide	0.0000	0.0000	0.0000
DISTRICT TOTAL	7.3440	7.4910	7.5810
Millage Increase (-)Decrease	0.4840	0.1470	0.0900
Millage percent Increase (-)Decrease	6.6%	2.0%	1.2%

* Refer to page 3-3 School Funding Formula for an explanation of these millage rates.

GENERAL FUND REVENUE

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Florida Education Finance Program(FEFP)* (*State School Funding Formula)				
State General Revenue	-\$2,143,461	\$2,122,248	\$5,103,877	\$2,981,629
State Virtual Education Contribution	6,567	36,048	28,260	-7,788
State Supplemental Academic Instruction	3,516,414	3,604,625	3,565,851	-38,774
State Safe Schools	422,800	419,852	410,868	-8,984
State Reading Program	653,780	813,180	805,115	-8,065
State McKay Scholarships	457,450	0	0	0
State Lead Teacher Program	194,181	194,420	268,294	73,874
State Instructional Materials	1,267,944	1,245,831	1,298,378	52,547
State Lottery	51,764	0	0	0
State School Recognition Awards	573,027	981,157	981,157	0
State DJJ supplement	35,846	1,923	0	-1,923
State Transportation	3,235,336	3,282,782	3,313,059	30,277
State Class Size Reduction	17,367,227	17,277,770	16,984,950	-292,820
Subtotal State FEFP	\$25,638,875	\$29,979,836	\$32,759,809	\$2,779,973
Local Ad Valorem Tax Levies	76,102,821	72,923,504	75,730,640	2,807,136
Total FEFP	\$101,741,696	\$102,903,340	\$108,490,449	\$5,587,109
Federal Sources				
Navy Jr. Officer Training Course	\$176,189	\$176,878	\$175,000	-\$1,878
Medicaid Reimbursement	871,326	872,591	875,000	2,409
Miscellaneous Federal Grants	90,828	90,679	80,000	-10,679
Total Federal Sources	\$1,138,343	\$1,140,148	\$1,130,000	-\$10,148
Other State Sources				
State Workforce Development	\$2,662,250	\$2,615,575	\$2,605,221	-\$10,354
State Adult Handicapped	51,979	44,182	44,182	0
CO & DS Withheld Admin. Expense	10,302	10,302	10,500	198
Racing Commission Funds	148,833	148,833	148,833	0
State License Tax	82,309	80,939	81,000	61
Voluntary Pre-k Program	547,316	550,627	550,000	-627
Miscellaneous State Sources	147,190	140,120	179,213	39,093
Total Other State Sources	\$3,650,179	\$3,590,578	\$3,618,949	\$28,371
Other Local Sources				
Prior Periods Adjustment Tax Levy	\$0	\$960,492	\$1,227,586	\$267,094
Tax Redemptions	0	0	0	0
Rental of School Facilities	120,861	100,035	100,000	-35
Interest on Investments	110,019	139,301	120,000	-19,301
Gift, Grants and Bequests	878,690	1,024,294	597,567	-426,727
Adult Vocational Course Fees	598,148	726,598	715,500	-11,098
Financial Aid Fees	53,956	60,357	60,000	-357
Other Authorized Fees	7,358	13,890	0	-13,890
Trans. Services for School Activities	234,339	228,649	220,000	-8,649
Federal Indirect Cost Receipt	606,055	413,391	570,000	156,609
Other Local Sources	1,295,671	1,904,716	1,042,500	-862,216
Total Other Local Sources	\$3,905,098	\$5,571,723	\$4,653,153	-\$918,570

GENERAL FUND REVENUE

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Transfers In				
From Capital Projects Funds				
Property Insurance Premium	\$1,200,000	\$1,200,000	\$1,200,000	\$0
Maintenance & Equipment	3,600,000	3,707,968	3,725,000	17,032
From Other Funds	0	2,028,162	2,000,000	-28,162
Total Transfers In	<u>\$4,800,000</u>	<u>\$6,936,130</u>	<u>\$6,925,000</u>	<u>-\$11,130</u>
Total Revenue and Transfers In	\$115,235,316	\$120,141,919	\$124,817,551	\$4,675,632
Beginning Fund Balance	\$16,548,001	\$8,745,011	\$10,827,903	\$2,082,892
Total	<u><u>\$131,783,317</u></u>	<u><u>\$128,886,930</u></u>	<u><u>\$135,645,454</u></u>	<u><u>\$6,758,524</u></u>

SUMMARY

Florida Education Finance Program	\$101,741,696	\$102,903,340	\$108,490,449	\$5,587,109
Federal Sources	1,138,343	1,140,148	1,130,000	-10,148
Other State Sources	3,650,179	3,590,578	3,618,949	28,371
Other Local Sources	3,905,098	5,571,723	4,653,153	-918,570
Transfers	4,800,000	6,936,130	6,925,000	-11,130
Beginning Fund Balance	16,548,001	8,745,011	10,827,903	2,082,892
Total	<u><u>\$131,783,317</u></u>	<u><u>\$128,886,930</u></u>	<u><u>\$135,645,454</u></u>	<u><u>\$6,758,524</u></u>

SUMMARY BY SOURCE

Federal	\$1,138,343	\$1,140,148	\$1,130,000	-\$10,148
State	29,289,054	33,570,414	36,378,758	2,808,344
Local	80,007,919	78,495,227	80,383,793	1,888,566
Transfers	4,800,000	6,936,130	6,925,000	-11,130
Beginning Balance	16,548,001	8,745,011	10,827,903	2,082,892
Total	<u><u>\$131,783,317</u></u>	<u><u>\$128,886,930</u></u>	<u><u>\$135,645,454</u></u>	<u><u>\$6,758,524</u></u>

Unweighted Full Time Equivalent Students	16,214.26	15,997.62	15,731.77	-265.85
Total Available per UFTE	\$7,920	\$7,841	\$8,405	\$563

Note: Total funds available have been reduced by adult program revenues in the amount of \$3,366,333, \$3,446,712 and \$3,424,903 respectively for 2011-2012, 2012-2013 and 2013-2014 in order to provide comparability in the calculation of total available per FTE.

GENERAL FUND APPROPRIATIONS

Function 5000 Instructional Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$52,178,137	\$49,309,193	\$50,200,353	\$891,160
Benefits	14,938,036	14,003,934	15,680,769	1,676,835
Services	3,471,592	3,379,039	3,706,667	327,628
Energy	15,286	8,829	6,850	-1,979
Supplies	1,911,478	1,765,024	1,980,751	215,727
Capital Outlay	122,845	235,866	12,903	-222,963
Other	1,120,689	1,248,794	1,160,018	-88,776
Total	<u>\$73,758,062</u>	<u>\$69,950,679</u>	<u>\$72,748,311</u>	<u>\$2,797,632</u>

Positions

Teachers	958.38	920.10	933.51	13.41
Teacher Aides/Paraprofessionals	166.10	145.66	150.66	5.00
Occupational Therapist	4.00	4.00	4.00	0.00
Physical Therapist	1.00	1.00	1.00	0.00
	<u>1,129.48</u>	<u>1,070.76</u>	<u>1,089.17</u>	<u>18.41</u>

GENERAL FUND APPROPRIATIONS

Function 6100 Pupil Personnel Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$5,501,610	\$4,707,606	\$4,785,935	\$78,329
Benefits	1,467,156	1,302,685	1,464,125	161,440
Services	406,164	399,814	812,574	412,760
Energy	1,205	1,411	1,750	339
Supplies	49,355	41,553	64,909	23,356
Capital Outlay	335	3,572	2,600	-972
Other	6,806	34,691	4,531	-30,160
Total	<u>\$7,432,631</u>	<u>\$6,491,332</u>	<u>\$7,136,424</u>	<u>\$645,092</u>

Positions

Assistant Superintendent	0.50	0.50	0.83	0.33
Director/Supervisors/Manager	4.50	3.50	4.17	0.67
High School Athletic Directors	1.20	1.20	1.20	0.00
Guidance Counselors	26.00	27.00	26.00	-1.00
Student Deans	9.00	7.00	3.00	-4.00
Occupational Specialist	7.00	7.00	6.00	-1.00
Clerical Staff	11.60	11.60	12.60	1.00
Investigator	0.00	0.00	0.00	0.00
School Psychologist	9.00	9.00	9.00	0.00
Security paraprofessionals	8.00	7.00	6.00	-1.00
Teacher Aides/Paraprofessionals	1.28	1.40	0.90	-0.50
School Nurses	21.00	21.00	21.00	0.00
School Social Workers	8.50	8.00	7.88	-0.12
	<u>107.58</u>	<u>104.20</u>	<u>98.58</u>	<u>-5.62</u>

GENERAL FUND APPROPRIATIONS

Function 6200 Instructional Media Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$938,495	\$911,455	\$884,448	-\$27,007
Benefits	259,037	255,353	261,956	6,603
Services	278,975	14,864	49,600	34,736
Energy	0	0	0	0
Supplies	17,388	7,888	10,207	2,319
Capital Outlay	85,659	75,275	102,295	27,020
Other	0	0	50	50
Total	<u>\$1,579,554</u>	<u>\$1,264,835</u>	<u>\$1,308,556</u>	<u>\$43,721</u>

Positions

Director	0.40	0.40	0.00	-0.40
Media Specialists	13.00	12.87	12.87	0.00
Media Aides/Paraprofessionals	4.00	3.00	2.00	-1.00
Clerical Staff Positions	0.00	0.50	1.00	0.50
Non Clerical Staff Position	1.58	3.00	3.00	0.00
	<u>18.98</u>	<u>19.77</u>	<u>18.87</u>	<u>-0.90</u>

GENERAL FUND APPROPRIATIONS

Function 6300 Instructional and Curriculum Development Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$2,523,220	\$2,114,398	\$2,025,165	-\$89,233
Benefits	570,182	507,109	552,235	45,126
Services	68,389	33,450	87,064	53,614
Energy	0	63	0	-63
Supplies	11,001	8,119	40,950	32,831
Capital Outlay	340	1,096	0	-1,096
Other	5,797	8,165	3,850	-4,315
Total	<u>\$3,178,929</u>	<u>\$2,672,400</u>	<u>\$2,709,264</u>	<u>\$36,864</u>

Positions

Assistant Superintendent	0.50	0.50	1.00	0.50
Directors	5.00	4.00	3.00	-1.00
Assistant Director	1.00	1.00	1.00	0.00
Coordinators	1.39	1.17	0.17	-1.00
Teachers on Special Assignment	5.05	3.15	3.10	-0.05
Program and Staffing Specialists	11.53	9.98	10.98	1.00
Manager	1.00	1.20	2.00	0.80
Behavioral Specialist	1.00	1.00	1.00	0.00
Reading Coach	0.00	0.00	0.00	0.00
ESE Liaisons	1.74	1.73	1.30	-0.43
Clerical Staff Positions	8.10	7.10	6.50	-0.60
	<u>36.31</u>	<u>30.83</u>	<u>30.05</u>	<u>-0.78</u>

GENERAL FUND APPROPRIATIONS

Function 6400 Instructional Staff Training Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$841,153	\$919,906	\$794,598	-\$125,308
Benefits	158,304	171,029	164,784	-6,245
Services	129,456	102,043	165,069	63,026
Energy	0	0	0	0
Supplies	10,673	18,513	11,169	-7,344
Capital Outlay	3,222	895	0	-895
Other	23,850	35,744	18,500	-17,244
Total	<u>\$1,166,659</u>	<u>\$1,248,130</u>	<u>\$1,154,120</u>	<u>-\$94,010</u>

Positions

Director	0.50	0.50	1.00	0.50
Coordinator	1.00	1.00	0.00	-1.00
Technology Trainers	3.00	1.00	2.00	1.00
Reading Coaches	2.00	2.00	1.00	-1.00
Certification Specialist	1.00	0.00	0.00	0.00
Clerical Staff Positions	1.00	1.00	1.00	0.00
	<u>8.50</u>	<u>5.50</u>	<u>5.00</u>	<u>-0.50</u>

GENERAL FUND APPROPRIATIONS

Function 6500 Instructional Related Technology

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$130,874	\$134,909	\$208,148	\$73,239
Benefits	43,974	45,631	76,686	31,055
Services	360,901	510,425	555,850	45,425
Energy	0	0	0	0
Supplies	1,067	282	750	468
Capital Outlay	56,106	95,797	81,800	-13,997
Other	230	535	600	65
Total	<u>\$593,152</u>	<u>\$787,579</u>	<u>\$923,834</u>	<u>\$136,255</u>
Positions				
Director	0.60	0.60	1.00	0.40
Technology Assistant	0.00	2.00	2.50	0.50
Technology Buyer	1.00	1.00	1.00	0.00
	<u>1.60</u>	<u>3.60</u>	<u>4.50</u>	<u>0.90</u>

GENERAL FUND APPROPRIATIONS

Function 7100 Board of Education

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$205,408	\$207,043	\$209,793	\$2,750
Benefits	145,660	152,922	183,424	30,502
Services	341,339	293,297	216,702	-76,595
Energy	0	0	0	0
Supplies	552	386	847	461
Capital Outlay	0	0	0	0
Other	85,498	28,536	20,451	-8,085
Total	\$778,458	\$682,184	\$631,217	-\$50,967

Positions

Board Members	5.00	5.00	5.00	0.00
Clerical Staff Positions	1.00	1.00	1.00	0.00
	6.00	6.00	6.00	0.00

Function 7100 Detailed Appropriation:

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Board Member Salary	\$163,719	\$163,800	\$163,736	-\$64
Executive Secretary	40,855	42,169	46,057	3,888
Other Staff Pay	834	1,074	0	-1,074
Florida Retirement System Contribution	17,964	18,896	18,221	-675
Social Security	12,173	11,897	13,007	1,110
Medicare	2,847	2,783	3,043	260
Cafeteria Plan (Health insurance, Life)	46,864	46,575	47,056	481
Worker Compensation	1,595	1,583	2,097	514
District Wide Unemployment Compensation	64,216	71,188	100,000	28,812
Legal Services	198,281	132,343	145,300	12,957
School Internal Accounts Audits	23,000	23,000	23,000	0
Surety Bonds	202	0	202	202
Board Member Travel	5,302	8,537	6,200	-2,337
Value adjustment Board Fee	49,120	51,386	24,000	-27,386
Financial Audit Services	56,000	57,000	0	-57,000
Legislative Consultant	9,000	18,000	18,000	0
Office Supplies	552	417	847	430
Board Documents Subscription	0	0	0	0
Florida School Board Association Dues	17,626	23,701	17,201	-6,500
Settlements	67,872	1,535	0	-1,535
Greater Florida Association Dues	0	3,000	3,000	0
Other association Dues	436	3,300	250	-3,050
	\$778,457	\$682,184	\$631,217	-\$50,967

GENERAL FUND APPROPRIATIONS

Function 7200 General Administration

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$238,974	\$218,260	\$240,529	\$22,269
Benefits	43,716	44,820	71,969	27,149
Services	18,006	29,859	26,257	-3,602
Energy	0	0	0	0
Supplies	3,091	1,757	1,455	-302
Capital Outlay	0	0	0	0
Other	12,245	13,647	11,836	-1,811
Total	<u>\$316,032</u>	<u>\$308,343</u>	<u>\$352,046</u>	<u>\$43,703</u>
Positions				
Superintendent	1.00	1.00	1.00	0.00
Clerical Staff Positions	1.00	1.00	1.00	0.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>

GENERAL FUND APPROPRIATIONS

Function 7300 School Administration

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$6,261,887	\$6,492,573	\$6,508,438	\$15,865
Benefits	1,818,483	1,836,375	2,065,165	228,790
Services	35,153	98,014	36,565	-61,449
Energy	0	0	0	0
Supplies	40,826	37,999	36,838	-1,161
Capital Outlay	853	730	550	-180
Other	10,047	35,112	18,075	-17,037
Total	<u>\$8,167,249</u>	<u>\$8,500,803</u>	<u>\$8,665,631</u>	<u>\$164,828</u>
Positions				
School Principals	20.23	20.23	20.23	0.00
School Assistant Principals	22.50	29.00	32.00	3.00
Coordinator-the Academy at CTC	0.00	0.00	0.00	0.00
Clerical Staff Positions	92.83	85.70	83.70	-2.00
	<u>135.56</u>	<u>134.93</u>	<u>135.93</u>	<u>1.00</u>

GENERAL FUND APPROPRIATIONS

Function 7400 Facility acquisition and construction

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Capital Outlay	\$0	\$0	\$0	\$0
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Function 7500 Fiscal Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$789,432	\$671,819	\$724,268	\$52,449
Benefits	184,316	175,856	218,181	42,325
Services	35,634	37,391	36,500	-891
Energy	0	0	0	0
Supplies	5,304	6,075	5,769	-306
Capital Outlay	0	0	0	0
Other	865	547	600	53
Total	<u>\$1,015,552</u>	<u>\$891,688</u>	<u>\$985,318</u>	<u>\$93,630</u>

Positions

Directors	2.00	2.00	2.00	0.00
Finance/Budget Specialist	0.63	0.63	0.63	0.00
Accounting/Payroll Manager	1.00	1.00	1.00	0.00
Internal Accounts Accountant	1.00	1.00	1.00	0.00
Clerical Staff Positions	8.00	8.00	8.00	0.00
	<u>12.63</u>	<u>12.63</u>	<u>12.63</u>	<u>0.00</u>

GENERAL FUND APPROPRIATIONS

Function 7700 Central Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$1,544,725	\$1,969,104	\$1,803,806	-\$165,298
Benefits	438,441	539,488	570,489	31,001
Services	207,097	234,449	232,962	-1,487
Energy	10,657	14,416	12,925	-1,491
Supplies	52,719	60,069	70,839	10,770
Capital Outlay	1,114	414	1,945	1,531
Other	71,228	93,030	82,073	-10,957
Total	\$2,325,980	\$2,910,970	\$2,775,039	-\$135,931

Positions

Assistant Superintendent	1.25	1.25	1.25	0.00
Directors	2.00	2.00	2.00	0.00
Purchasing Manager	1.00	1.00	1.00	0.00
Energy Educator	1.00	0.50	0.00	-0.50
Communications Manager	0.75	0.75	0.75	0.00
Program Manager, CLEF	0.00	1.00	1.00	0.00
Certification	0.00	1.00	1.00	0.00
District Security and Emerg Mgmt	0.00	1.00	1.00	0.00
Union Presidents	0.00	2.00	0.00	-2.00
Risk Specialist	1.00	1.00	1.00	0.00
Personnel Specialist	1.00	1.00	1.00	0.00
Purchasing Specialist	1.00	1.00	1.00	0.00
Clerical Staff Positions	15.50	16.10	16.10	0.00
Warehouse Manager	1.00	1.00	1.00	0.00
Non Clerical Staff Positions	10.00	8.00	9.00	1.00
	35.50	38.60	37.10	-1.50

GENERAL FUND APPROPRIATIONS

Function 7800 Pupil Transportation Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$3,267,638	\$3,157,428	\$3,320,352	\$162,924
Benefits	1,421,209	1,342,799	1,505,342	162,543
Services	302,856	178,609	170,365	-8,244
Energy	901,983	918,568	1,150,000	231,432
Supplies	205,301	239,483	275,000	35,517
Capital Outlay	118	0	0	0
Other	79,020	96,914	110,004	13,090
Total	\$6,178,125	\$5,933,801	\$6,531,063	\$597,262

Positions

Assistant Superintendent	0.25	0.25	0.25	0.00
Executive Secretary	0.25	0.25	0.25	0.00
Director	1	1	1	0.00
Operations Manager	1	1	1	0.00
Routing and Scheduling Manager	1	1	1	0.00
Safety and Training Manager	1	1	1	0.00
Service Manager	1	1	1	0.00
Foreman	1	1	1	0.00
Route Coordinator	1	1	1	0.00
Road Observer	1	0	0	0.00
Mechanic	8	8	8	0.00
Mechanic Helper	3	3	3	0.00
Dispatcher	4	4	4	0.00
Bus Driver	92	95	90	-5.00
Bus Attendent	29	30	28	-2.00
Operations Bus Driver	1	1	1	0.00
Clerical Staff Positions	3	3	3	0.00
	148.50	151.50	144.50	-7.00

GENERAL FUND APPROPRIATIONS

Function 7900 Operation of Plant

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$3,183,624	\$3,102,395	\$3,222,934	\$120,539
Benefits	1,382,935	1,400,624	1,483,497	82,873
Services	2,892,759	2,821,551	2,883,091	61,540
Energy	3,385,420	3,294,172	3,457,800	163,628
Supplies	300,512	330,657	323,382	-7,275
Capital Outlay	0	354	0	-354
Other	263,970	252,883	234,027	-18,856
Total	<u>\$11,409,220</u>	<u>\$11,202,636</u>	<u>\$11,604,731</u>	<u>\$402,095</u>

Positions

Manager	1.00	1.00	1.00	0.00
Operations Specialist	1.00	1.00	1.00	0.00
Energy Education Specialist	0.00	0.00	0.50	0.50
Custodians	109.42	113.12	113.02	-0.10
Groundskeepers	10.00	10.00	10.00	0.00
	<u>121.42</u>	<u>125.12</u>	<u>125.52</u>	<u>0.40</u>

GENERAL FUND APPROPRIATIONS

Function 8100 Maintenance of Plant

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$1,849,474	\$1,962,000	\$2,052,805	\$90,805
Benefits	625,842	673,107	758,335	85,228
Services	827,183	748,972	732,628	-16,344
Energy	50,985	40,038	39,500	-538
Supplies	232,578	249,089	253,200	4,111
Capital Outlay	2,416	2,914	2,500	-414
Other	14,543	37,271	32,750	-4,521
Total	<u>\$3,603,021</u>	<u>\$3,713,391</u>	<u>\$3,871,718</u>	<u>\$158,327</u>

Positions

Assistant Superintendent	0.25	0.25	0.25	0.00
Director	0.93	1.00	1.00	0.00
Manager	1.00	1.00	1.00	0.00
Energy Education Specialist	0.00	0.50	0.50	0.00
Clerical Staff Positions	4.25	4.75	4.75	0.00
Non Clerical Maintenance Staff	37.00	39.00	40.00	1.00
	<u>43.43</u>	<u>46.50</u>	<u>47.50</u>	<u>1.00</u>

GENERAL FUND APPROPRIATIONS

Function 8200 Administrative Technology Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$770,575	\$725,088	\$752,327	\$27,239
Benefits	204,407	208,751	226,891	18,140
Services	323,236	347,257	426,000	78,743
Energy	0	0	0	0
Supplies	9,184	6,948	20,000	13,052
Capital Outlay	4,031	32,158	15,500	-16,658
Other	4,814	200	3,500	3,300
Total	<u>\$1,316,247</u>	<u>\$1,320,402</u>	<u>\$1,444,218</u>	<u>\$123,816</u>
Positions				
Director	1.00	1.00	1.00	0.00
Clerical Staff Positions	0.00	0.00	0.00	0.00
Non Clerical Maintenance Staff	13.00	13.00	13.00	0.00
	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>0.00</u>

GENERAL FUND APPROPRIATIONS

Function 9100 Community Services

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$106,570	\$81,407	\$153,176	\$71,769
Benefits	27,806	22,886	46,758	23,872
Services	15,591	0	0	0
Energy	0	0	0	0
Supplies	0	0	0	0
Capital Outlay	0	0	0	0
Other	0	874	0	-874
Total	<u>\$149,967</u>	<u>\$105,167</u>	<u>\$199,934</u>	<u>\$94,767</u>

Positions

Manager-Adult	1.25	1.25	1.25	0.00
Manager-CPAC	0.00	0.00	1.00	1.00
Teacher on Assignment	0.60	0.00	0.00	0.00
Clerical Staff Positions	0.25	0.25	0.25	0.00
	<u>2.10</u>	<u>1.50</u>	<u>2.50</u>	<u>1.00</u>

Function 9200 Debt Service

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Interest Expense				
Dues and Fees	\$69,470	\$74,687	\$100,000	\$25,313
Total				<u>0</u>
	<u>\$69,470</u>	<u>\$74,687</u>	<u>\$100,000</u>	<u>\$25,313</u>

GENERAL FUND APPROPRIATIONS

Function 9700 Transfers to Other Funds

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
To Capital Projects Fund	\$0	\$0	\$0	\$0
To Employee Benefits Fund	0	0	0	0
To Special Revenue Fund	0	0	0	0
To Special Projects Center	0	0	0	0
Total	\$0	\$0	\$0	\$0
Total Appropriations	\$123,038,306	\$118,059,027	\$123,141,424	\$5,082,397

Function Balances and Reserves

	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Reserve for:				
Categorical & Carryover Programs	\$707,219	\$223,868	\$356,141	\$132,273
Teacher Salary Increase			\$2,729,190	2,729,190
Inventory	220,000	1,250,000	1,250,000	0
Funding Audit adjustments	200,000	0	0	0
Student Enrollment Shortfall	0	0	500,000	500,000
Ad Valorem Tax Shortfall	0	0	250,000	250,000
Unappropriated Fund Balance	7,617,792	9,354,035	7,418,699	-1,935,336
Total Balances and Reserves	\$8,745,011	\$10,827,903	\$12,504,030	\$1,676,127
Total Appropriations, Fund Balances and Reserves	\$131,783,317	\$128,886,930	\$135,645,454	\$6,758,524
Total General Fund Positions	1,823.59	1,767.44	1,773.85	6.41

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal				
Federal Interest Subsidy - QSCB Bonds	\$3,174,000	\$3,174,000	\$2,897,862	-\$276,138
State				
CO and DS Withheld for SBE Bonds	\$573,724	\$566,594	\$567,000	\$406
SBE Bond Interest Earned	-65	2,475	2,000	-475
Proceeds from refunding Bonds	0	0	0	0
Premium -Sale refunding Bonds	0	0	0	0
Total State Sources	\$573,659	\$569,069	\$569,000	-\$69
Local				
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0
Sale of Bonds	0	0	0	0
Tax Redemptions	0	0	0	0
Excess Fees	0	0	0	0
Interest on Investments	52,066	71,859	72,000	141
Total Local Sources	\$52,066	\$71,859	\$72,000	\$141
Transfers				
Transfer from Capital Projects Funds	\$4,018,821	\$4,018,821	\$4,295,304	\$276,483
Beginning Balance	\$4,681,789	\$8,495,801	\$12,323,748	\$3,827,947
Total	\$12,500,335	\$16,329,550	\$20,157,914	\$3,828,364

APPROPRIATION:

Debt Service				
Redemption of Principal	\$415,000	\$430,000	\$455,000	\$25,000
Interest	3,588,500	3,568,150	3,547,000	-21,150
Other Fees	1,034	7,652	7,700	48
Payments to Refunding Agent	0	0	0	0
Subtotal	\$4,004,534	\$4,005,802	\$4,009,700	\$3,898
Transfers				
Interfund Transfers	\$0	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0	0
Fund Balance-Reserved for Debt Service	\$8,495,801	\$12,323,748	\$16,148,214	\$3,824,466
Total	\$12,500,335	\$16,329,550	\$20,157,914	\$3,828,364

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTION BONDS				
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal				
Federal Interest Subsidy - QSCB Bonds	\$3,174,000	\$3,174,000	\$2,897,862	-\$276,138
State				
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0	0
Proceeds from refunding Bonds	0	0	0	0
Premium -Sale refunding Bonds	0	0	0	0
Total State Sources	\$3,174,000	\$3,174,000	\$2,897,862	-\$276,138
Local				
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0
Tax Redemptions	0	0	0	0
Excess Fees	0	0	0	0
Interest on Investments	9,882	19,959	20,000	41
Total Local Sources	\$9,882	\$19,959	\$20,000	\$41
Transfers				
Transfer From Capital Funds	\$3,776,112	\$3,776,112	\$4,052,595	\$276,483
Beginning Balance	\$3,530,280	\$7,069,574	\$10,618,945	\$3,549,371
Total	\$10,490,274	\$14,039,645	\$17,589,402	\$3,549,757
APPROPRIATION:				
Debt Service				
Redemption of Principal	\$0	\$0	\$0	\$0
Interest	3,420,000	3,420,000	3,420,000	0
Other Fees	700	700	700	0
Subtotal	\$3,420,700	\$3,420,700	\$3,420,700	\$0
Transfers				
Interfund Transfers	\$0	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$7,069,574	\$10,618,945	\$14,168,702	\$3,549,757
Total	\$10,490,274	\$14,039,645	\$17,589,402	\$3,549,757

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

STATE BOARD OF EDUCATION BONDS

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
State				
CO and DS Withheld for SBE Bonds	\$573,724	\$566,594	\$567,000	\$406
SBE Bond Interest Earned	-65	2,475	2,000	-475
Proceeds from refunding Bonds	0	0	0	0
Premium -Sale refunding Bonds	0	0	0	0
Total State Sources	\$573,659	\$569,069	\$569,000	-\$69
Local				
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0
Tax Redemptions	0	0	0	0
Excess Fees	0	0	0	0
Interest on Investments	0	0	0	0
Total Local Sources	\$0	\$0	\$0	\$0
Transfers				
Transfer from Capital Projects Funds	\$0	\$0	\$0	\$0
Beginning Balance	\$98,747	\$88,572	\$72,539	-\$16,033
Total	\$672,406	\$657,641	\$641,539	-\$16,102

APPROPRIATION:

Debt Service				
Redemption of Principal	\$415,000	\$430,000	\$455,000	\$25,000
Interest	168,500	148,150	127,000	-21,150
Other Fees	334	6,952	7,000	48
Payments to Refunding Agent	0	0	0	0
Subtotal	\$583,834	\$585,102	\$589,000	\$3,898
Transfers				
Interfund Transfers	\$0	\$0	\$0	\$0
Transfer to Capital Projects Fund	0	0	0	0
Fund Balance-Reserved for Debt Service	\$88,572	\$72,539	\$52,539	-\$20,000
Total	\$672,406	\$657,641	\$641,539	-\$16,102

DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
State				
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0	\$0
SBE Bond Interest Earned	0	0	0	0
Racing Commission Funds	0	0	0	0
Total State Sources	\$0	\$0	\$0	\$0
Local				
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0
Sale of Bonds	0	0	0	0
Tax Redemptions	0	0	0	0
Excess Fees	0	0	0	0
Interest on Investments	42,184	51,900	52,000	100
Total Local Sources	\$42,184	\$51,900	\$52,000	\$100
Transfers				
Transfer from Capital Projects Funds	\$242,709	\$242,709	\$242,709	\$0
Beginning Balance	\$1,052,762	\$1,337,655	\$1,632,264	\$294,609
Total	\$1,337,655	\$1,632,264	\$1,926,973	\$294,709

APPROPRIATION:

Debt Service				
Redemption of Principal	\$0	\$0	\$0	\$0
Interest	0	0	0	0
Other Fees	0	0	0	0
Subtotal	\$0	\$0	\$0	\$0
Transfers				
Transfer to Capital Funds	\$0	\$0	\$0	\$0
Fund Balance-Reserved for Debt Service	\$1,337,655	\$1,632,264	\$1,926,973	\$294,709
Total	\$1,337,655	\$1,632,264	\$1,926,973	\$294,709

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

SUMMARY				
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
State				
Federal through State	\$0	\$0	\$0	\$0
Capital Outlay & Debt Service	\$109,437	116,035	116,035	0
Public Education Capital Outlay	\$0	0	0	0
Total State Sources	\$109,437	\$116,035	\$116,035	\$0
Local				
Local Ad Valorem Tax Levies	\$19,575,469	\$18,510,558	\$18,983,282	\$472,724
Bond Proceeds	\$0	0	0	0
Tax Redemptions	0	0	0	0
Interest on Investments	27,606	180,794	50,000	-130,794
Government Grant	0	0	0	0
Unrealized loss on SBA Plan B	0	0	0	0
Local Grant	9,490	0	0	0
Total Local Sources	\$19,612,565	\$18,691,352	\$19,033,282	\$341,930
Transfers				
Transfer from General Fund	\$0	\$0	\$0	\$0
Transfer from Headstart	0	0	0	0
Interfund Transfer	0	0	0	0
Total Transfers	\$0	\$0	\$0	\$0
Beginning Balance	\$40,237,813	\$24,619,005	\$17,001,975	-\$7,617,030
Total	\$59,959,815	\$43,426,392	\$36,151,292	-\$7,275,100

APPROPRIATION:

Lease of Relocatable Facilities	330,734	\$179,277	\$170,723	-\$8,554
Library Books	0	0	0	0
Building and Fixed Building Equipment	16,020,948	11,287,737	20,250,000	8,962,263
Furniture and Equipment	5,418,292	2,243,502	1,604,084	-639,418
Motor Vehicles/Buses	977,397	773,549	1,024,967	251,418
Land	0	0	0	0
Land Improvements	141,419	0	0	0
Remodeling	3,431,924	2,973,466	3,309,658	336,192
Computer Software	201,276	\$40,098	\$225,000	\$184,902
Total Appropriations	\$26,521,990	\$17,497,629	\$26,584,432	\$9,086,803
Outgoing Transfers:				
Interfund Transfer	\$0	\$0	\$0	\$0
To Debt Service	4,018,820	4,018,820	4,295,304	276,484
To General Fund for:				
Maintenance	3,600,000	3,707,968	3,675,000	-32,968
Equipment	0	0	50,000	50,000
Property Insurance Premiums	1,200,000	1,200,000	1,200,000	0
To Special Revenue Insurance/FEMA	0	0	0	0
Total Transfers	\$8,818,820	\$8,926,788	\$9,220,304	\$293,516
Total Appropriations & Transfers	\$35,340,810	\$26,424,417	\$35,804,736	\$9,380,319
Ending Fund Balance				
Restricted to Capital Projects	24,619,005	17,001,975	346,556	-16,655,419
Total Ending Fund Balance	\$24,619,005	\$17,001,975	\$346,556	-\$16,655,419
Total	\$59,959,815	\$43,426,392	\$36,151,292	-\$7,275,100

Total Capital Projects Funded Positions	7.50	4.50	4.50	0.00
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CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

CAPITAL IMPROVEMENT TAX FUND				
ESTIMATED REVENUE	2011-2012	2012-2013	2013-2014	CHANGE
	ACTUAL	ACTUAL	BUDGET	
State				
Federal through State		\$0	\$0	\$0
Capital Outlay & Debt Service	0	0	0	\$0
Public Education Capital Outlay	0	0	0	\$0
Total State Sources	\$0	\$0	\$0	\$0
Local				
Local Ad Valorem Tax Levies	\$19,575,469	\$18,510,558	\$18,983,282	\$472,724
Tax Redemptions	0	0	0	0
Interest on Investments	94,144	175,195	50,000	-125,195
Government Grant	0	0	0	0
Unrealized loss on SBA Plan B	0	0	0	0
Local grants	9,490		0	0
Total Local Sources	\$19,679,103	\$18,685,753	\$19,033,282	\$347,529
Transfers				
Transfer from General Fund	\$0	\$0	\$0	\$0
Transfer from Headstart	0	0	0	0
Interfund Transfer	0	0	0	0
Total Transfers	\$0	\$0	\$0	\$0
Beginning Balance	\$21,718,326	\$20,062,819	\$16,995,377	-\$3,067,442
Total	\$41,397,429	\$38,748,572	\$36,028,659	-\$2,719,913

APPROPRIATION:

Lease of Relocatable Facilities	\$330,734	\$179,277	\$170,723	-\$8,554
Library Books	0	0	0	0
Building and Fixed Building Equipment	3,768,805	6,874,482	20,127,367	13,252,885
Furniture and Equipment	3,710,259	1,985,535	1,604,084	-381,451
Motor Vehicles/Buses	977,397	773,549	1,024,967	251,418
Land	0	0	0	0
Land Improvements	141,419	0	0	0
Remodeling	3,431,924	2,973,466	3,309,658	336,192
Computer Software	155,252	40,098	225,000	184,902
Total Appropriations	\$12,515,790	\$12,826,407	\$26,461,799	\$13,635,392
Outgoing Transfers:				
To General Fund for:				
Maintenance	\$3,600,000	\$3,707,968	\$3,675,000	-\$32,968
Equipment	0	0	50,000	50,000
Property Insurance Premiums	1,200,000	1,200,000	1,200,000	0
To Debt Service Fund	4,018,820	4,018,820	4,295,304	276,484
To Special Revenue Insurance/FEMA	0	0	0	0
Total Transfers	\$8,818,820	\$8,926,788	\$9,220,304	\$293,516
Total Appropriations & Transfers	\$21,334,610	\$21,753,195	\$35,682,103	\$13,928,908
Ending Fund Balance				
Restricted to Capital Projects	20,062,819	16,995,377	346,556	-16,648,821
Total Ending Fund Balance	\$20,062,819	\$16,995,377	\$346,556	-\$16,648,821
Total	\$41,397,429	\$38,748,572	\$36,028,659	-\$2,719,913

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

PUBLIC EDUCATION CAPITAL OUTLAY FUND					
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE	
State					
Federal through State Energy Grants	\$0	\$0	\$0	\$0	
Capital Outlay & Debt Service	0	0	0	0	
Public Education Capital Outlay	0	0	0	0	
Total State Sources	\$0	\$0	\$0	\$0	
Local					
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0	
Tax Redemptions	0	0	0	0	
Interest on Investments	0	0	0	0	
Miscellaneous	0	0	0	0	
Total Local Sources	\$0	\$0	\$0	\$0	
Transfers					
Transfer from General Fund	\$0	\$0	\$0	\$0	
Transfer from Debt Service Fund	0	0	0	0	
Interfund Transfer	0	0	0	0	
Total Transfers	\$0	\$0	\$0	\$0	
Beginning Balance	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$0	

APPROPRIATION:

Lease of Relocatable Facilities	\$0	\$0	\$0	\$0	
Library Books	0	0	0	0	
Building and Fixed Building Equipment	0	0	0	0	
Furniture and Equipment	0	0	0	0	
Motor Vehicles/Buses	0	0	0	0	
Land	0	0	0	0	
Land Improvements	0	0	0	0	
Remodeling	0	0	0	0	
Computer Software	0	0	0	0	
Total Appropriations	\$0	\$0	\$0	\$0	
Outgoing Transfers:					
To General Fund for:					
Maintenance	\$0	\$0	\$0	\$0	
Equipment	0	0	0	0	
To Special Revenue Insurance/FEMA	0	0	0	0	
Total Transfers	\$0	\$0	\$0	\$0	
Total Appropriations & Transfers	\$0	\$0	\$0	\$0	
Ending Fund Balance					
Restricted for Arbitrage Rebate	\$0	\$0	\$0	\$0	
Restricted to Capital Projects	0	0	0	0	
Total Ending Fund Balance	\$0	\$0	\$0	\$0	
Total	\$0	\$0	\$0	\$0	

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

CAPITAL OUTLAY AND DEBT SERVICE FUND				
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
State				
Federal through State Energy Grants	\$0	\$0	\$0	\$0
Capital Outlay & Debt Service	109,437	116,035	116,035	0
Public Education Capital Outlay	0	0	0	0
Total State Sources	\$109,437	\$116,035	\$116,035	\$0
Local				
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0
Tax Redemptions	0	0	0	0
Interest on Investments	0	0	0	0
Miscellaneous	0	0	0	0
Total Local Sources	\$0	\$0	\$0	\$0
Transfers				
Transfer from General Fund	\$0	\$0	\$0	\$0
Transfer from Debt Service Fund	0	0	0	0
Interfund Transfer	0	0	0	0
Total Transfers	\$0	\$0	\$0	\$0
Beginning Balance	\$0	\$0	\$6,598	\$6,598
Total	\$109,437	\$116,035	\$122,633	\$6,598

APPROPRIATION:

Lease of Relocatable Facilities	\$0	\$0	\$0	\$0
Library Books	0	0	0	0
Building and Fixed Building Equipment	109,437	109,437	122,633	13,196
Furniture and Equipment	0	0	0	0
Motor Vehicles/Buses	0	0	0	0
Land	0	0	0	0
Land Improvements	0	0	0	0
Remodeling	0	0	0	0
Computer Software	0	0	0	0
Total Appropriations	\$109,437	\$109,437	\$122,633	\$13,196
Outgoing Transfers:				
To General Fund for:				
Maintenance	\$0	\$0	\$0	\$0
Equipment	0	0	0	0
To Special Revenue Insurance/FEMA	0	0	0	0
Total Transfers	\$0	\$0	\$0	\$0
Total Appropriations & Transfers	\$109,437	\$109,437	\$122,633	\$13,196
Ending Fund Balance				
Restricted for Arbitrage Rebate	\$0	\$0	\$0	\$0
Restricted to Capital Projects	0	6,598	0	-6,598
Total Ending Fund Balance	\$0	\$6,598	\$0	-\$6,598
Total	\$109,437	\$116,035	\$122,633	\$6,598

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED ZONE ACADEMY BONDS FUND					
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE	
State					
Federal through State Energy Grants	\$0	\$0	\$0	\$0	
Capital Outlay & Debt Service	0	0	0	0	
Public Education Capital Outlay	0	0	0	0	
Total State Sources	\$0	\$0	\$0	\$0	
Local					
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0	
Tax Redemptions	0	0	0	0	
Interest on Investments	1,777	0	0	0	
Miscellaneous	0	0	0	0	
Total Local Sources	\$1,777	\$0	\$0	\$0	
Transfers					
Transfer from Debt Service Fund	\$0	\$0	\$0	\$0	
Total Transfers	\$0	\$0	\$0	\$0	
Beginning Balance					
Total	\$1,216,833	\$0	\$0	\$0	
	\$1,218,610	\$0	\$0	\$0	
APPROPRIATION:					
Lease of Relocatable Facilities	\$0	\$0	\$0	\$0	
Library Books	0	0	0	0	
Building and Fixed Building Equipment	0	0	0	0	
Furniture and Equipment	1,172,586	0	0	0	
Motor Vehicles/Buses	0	0	0	0	
Land	0	0	0	0	
Land Improvements	0	0	0	0	
Remodeling	0	0	0	0	
Computer Software	46,024	0	0	0	
Total Appropriations	\$1,218,610	\$0	\$0	\$0	
Outgoing Transfers:					
Interfund Transfer	\$0	\$0	\$0	\$0	
To General Fund for:					
Maintenance	0	0	0	0	
Equipment	0	0	0	0	
Total Transfers	\$0	\$0	\$0	\$0	
Total Appropriations & Transfers	\$1,218,610	\$0	\$0	\$0	
Ending Fund Balance					
Restricted for Arbitrage Rebate	\$0	\$0	\$0	\$0	
Restricted to Capital Projects	0	0	0	0	
Total Ending Fund Balance	\$0	\$0	\$0	\$0	
Total	\$1,218,610	\$0	\$0	\$0	

CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS

QUALIFIED SCHOOL CONSTRUCTIONS BONDS					
ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE	
State					
Federal through State Energy Grants	\$0	\$0	\$0	\$0	
Capital Outlay & Debt Service	0	0	0	0	
Public Education Capital Outlay	0	0	0	0	
Total State Sources	\$0	\$0	\$0	\$0	
Local					
Local Ad Valorem Tax Levies	\$0	\$0	\$0	\$0	
Tax Redemptions	0	0	0	0	
Interest on Investments	-68,315	5,599	0	-5,599	
Bond Proceeds	0	0	0	0	
Total Local Sources	-\$68,315	\$5,599	\$0	-\$5,599	
Transfers					
Interfund Transfer	0	0	0	0	
Total Transfers	\$0	\$0	\$0	\$0	
Beginning Balance	\$17,302,654	\$4,556,186	\$0	-\$4,556,186	
Total	\$17,234,339	\$4,561,785	\$0	-\$4,561,785	
APPROPRIATION:					
Lease of Relocatable Facilities	\$0	\$0	\$0	\$0	
Library Books	0	0	0	0	
Building and Fixed Building Equipment	12,142,706	4,303,818	0	-4,303,818	
Furniture and Equipment	535,447	257,967	0	-257,967	
Motor Vehicles/Buses	0	0	0	0	
Land	0	0	0	0	
Land Improvements	0	0	0	0	
Remodeling	0	0	0	0	
Computer Software	0	0	0	0	
Total Appropriations	\$12,678,153	\$4,561,785	\$0	-\$4,561,785	
Outgoing Transfers:					
Interfund Transfer	\$0	\$0	\$0	\$0	
To General Fund for:					
Land Sale Proceeds	0	0	0	0	
Equipment	0	0	0	0	
Total Transfers	\$0	\$0	\$0	\$0	
Total Appropriations & Transfers	\$12,678,153	\$4,561,785	\$0	-\$4,561,785	
Ending Fund Balance					
Restricted for Arbitrage Rebate	\$0	\$0	\$0	\$0	
Restricted to Capital Projects	4,556,186	0	0	0	
Total Ending Fund Balance	\$4,556,186	\$0	\$0	\$0	
Total	\$17,234,339	\$4,561,785	\$0	-\$4,561,785	

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

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal Direct				
Headstart & Early Headstart	\$2,130,371	\$2,074,683	\$2,062,369	-\$12,314
Federal through State				
Vocational Acts	226,199	179,603	191,098	11,495
Elementary & Secondary Education				
Act, Title II	594,296	590,004	618,978	28,974
Drug Free School Program	0	0	0	0
Individuals with Disabilities Act	3,718,316	3,938,471	5,289,701	1,351,230
Elementary & Secondary Education				
Act, Title I	3,809,290	3,796,715	3,768,231	-28,484
Adult Basic Education	352,536	315,236	334,975	19,739
Elementary & Secondary Education				
Act, Title V	0	0	0	0
Other Federal Grants	220,894	61,200	93,977	32,777
subtotal	\$11,051,902	\$10,955,912	\$12,359,329	\$1,403,417
Local Grants				
Other				
subtotal	\$0	\$0	\$0	\$0
Transfer from Other General Fund	\$0	\$0	\$0	\$0
Total	\$11,051,902	\$10,955,912	\$12,359,329	\$1,403,417

APPROPRIATION BY FUNCTION				
5000 Instructional Services	\$5,333,880	\$5,619,157	\$5,507,489	-\$111,668
6100 Pupil Personnel Services	803,994	670,197	869,893	199,696
6200 Instructional Media Services	0	0	0	0
6300 Instructional Curriculum Dev.	2,649,253	2,573,860	3,187,661	613,801
6400 Instructional Staff Training	1,448,408	1,359,943	1,887,721	527,778
6500 Instructional Related Technology	93,964	0	0	0
7200 General Administration	356,740	395,569	585,117	189,548
7300 School Administration	153,931	137,305	136,961	-344
7400 Facilities Acquisition and				
Construction	102,454	66,875	59,172	-7,703
7500 Fiscal Services	26,490	25,421	24,682	-739
7800 Pupil Transportation Services	10,297	4,958	39,772	34,814
7900 Operation of Plant	72,085	102,627	60,861	-41,766
8100 Maintenance of Plant	406	0	0	0
9700 Transfer (Insurance,FEMA, HS)	0	0	0	0
Total	\$11,051,902	\$10,955,912	\$12,359,329	\$1,403,417

APPROPRIATION BY OBJECT				
100 Salaries	\$6,314,229	\$6,066,553	\$7,236,820	\$1,170,267
200 Benefits	2,061,103	1,974,475	2,221,422	246,947
300 Purchased Services	1,184,074	1,011,667	1,160,246	148,579
400 Energy Services	0	79	0	-79
500 Materials and Supplies	406,631	412,439	384,842	-27,597
600 Capital Outlay	319,378	692,997	252,037	-440,960
700 Other Expenses	766,487	797,702	1,103,962	306,260
Total	\$11,051,902	\$10,955,912	\$12,359,329	\$1,403,417

Positions 197.62 195.4 196.37

SPECIAL REVENUE FUND - AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)
ESTIMATED REVENUE/APPROPRIATIONS

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal Direct				
Federal Direct	\$0	\$0	\$0	\$0
Federal Through State				
Education Jobs Act Funds	\$49,214	\$0	\$0	\$0
Race to the Top	442,526	425,330	687,639	262,309
Individuals with Disabilities Act	66,105	0	0	0
Elementary & Secondary Education				
Act, Title I	30,871	0	0	0
Other Food Service	0	0	0	0
Other Federal Grants	2,604	0	0	0
Education Stabilization Funds	0	0	0	0
subtotal	<u>591,320</u>	<u>425,330</u>	<u>687,639</u>	<u>\$262,309</u>
Local Grants				
Other	0	0	0	\$0
subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Transfer from Other General Fund	\$0	\$0	\$0	\$0
Total	<u>\$591,320</u>	<u>\$425,330</u>	<u>\$687,639</u>	<u>\$262,309</u>

APPROPRIATION BY FUNCTION				
5000 Instructional Services	\$248,321	\$94,078	\$159,744	\$65,666
6100 Pupil Personnel Services	0	0	0	0
6200 Instructional Media Services	0	0	0	0
6300 Instructional Curriculum Dev.	224,741	148,613	371,708	223,095
6400 Instructional Staff Training	88,998	65,913	135,139	69,226
6500 Instructional Related Technology	13,800	0	0	0
7200 General Administration	14,235	12,910	20,098	7,188
7300 School Administration	0	0	0	0
7400 Facilities Acquisition and				
Construction	1,225	0	0	0
7500 Fiscal Services	0	0	0	0
7600 Food Services	0	0	0	0
7800 Pupil Transportation Services	0	0	0	0
7900 Operation of Plant	0	0	0	0
8200 Administrative Technology	0	103,816	950	-102,866
9100 Community Service	0	0	0	0
9700 Transfer (Insurance,FEMA, HS)	0	0	0	0
Total	<u>\$591,320</u>	<u>\$425,330</u>	<u>\$687,639</u>	<u>\$262,309</u>

APPROPRIATION BY OBJECT				
100 Salaries	\$143,321	\$75,293	\$136,931	\$61,638
200 Benefits	34,490	18,543	21,675	3,132
300 Purchased Services	82,751	217,782	87,272	-130,510
400 Energy Services	0	0	0	0
500 Materials and Supplies	80,066	61,305	74,625	13,320
600 Capital Outlay	219,550	23,442	306,498	283,056
700 Other Expenses	31,142	28,965	60,638	31,673
900 Transfers	0	0	0	0
Total	<u>\$591,320</u>	<u>\$425,330</u>	<u>\$687,639</u>	<u>\$262,309</u>

Positions	3.00	1.10	1.10
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SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal through State				
National School Lunch Act	\$5,378,354	\$5,605,853	\$5,525,155	-\$80,698
Summer Feeding Program	260,153	189,534	118,000	-71,534
USDA Donated Food	423,853	512,891	564,356	51,465
subtotal	\$6,062,360	\$6,308,278	\$6,207,511	-\$100,767
State				
Breakfast Supplement	\$50,009	\$50,445	\$50,445	\$0
Food Service Supplement	62,973	59,320	59,320	0
Cafeteria Inspection Allocation	2,222	3,844	3,844	0
	\$115,204	\$113,609	\$113,609	\$0
Local				
Food Service Sales	\$2,377,805	\$2,281,822	\$2,072,800	-\$209,022
Unrealized loss on SBA Plan B	\$0	\$0	0	0
Interest on Investments	7,364	0	0	0
subtotal	\$2,385,168	\$2,281,822	\$2,072,800	-\$209,022
Transfer from General Fund	0	0	0	0
Beginning Fund Balance	\$1,258,021	\$1,517,511	\$1,848,381	\$330,870
Total	\$9,820,754	\$10,221,220	\$10,242,301	\$21,081

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$2,557,109	\$2,547,610	\$2,610,783	\$63,173
Benefits	1,440,345	1,372,723	1,838,941	466,218
Purchased Services*	160,765	158,028	156,609	-1,419
Energy Services*	275,589	276,638	276,800	162
Materials and Supplies	3,404,305	3,603,620	3,581,500	-22,120
Capital Outlay	30,880	10,634	63,000	52,366
Other Expenses**	434,249	403,586	436,271	32,685
sub-total	\$8,303,242	\$8,372,839	\$8,963,904	\$591,065

Outgoing Transfers:
 To General Fund

Ending Fund Balance

	\$1,517,511	\$1,848,381	\$1,278,397	-\$569,984
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Total

	\$9,820,754	\$10,221,220	\$10,242,301	\$21,081
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Positions

	163.00	166.00	166.00	0.00
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*Includes food service portion of utilities

	\$275,589	\$276,638	\$276,800
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**Includes Indirect costs paid to General Fund

	\$229,603	\$220,450	\$269,671
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SPECIAL REVENUE FUND - INSURANCE AND FEMA

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Federal through State				
FEMA	\$0	\$0	\$0	\$0
Miscellaneous State				
Local				
Insurance Proceeds	-\$84,968	\$0	\$0	\$0
Interest Earned	20,643	12,715	0	-12,715
Other grants	0	0	0	0
Unrealized loss on SBA Plan B	0	0	0	0
Transfer from Special Revenue/Headstart	0	0	0	0
Transfer from Capital Projects Funds	0	0	0	0
Beginning Fund Balance	13,791,123	6,743,314	2,145,648	-4,597,666
Total	<u>\$13,726,797</u>	<u>\$6,756,029</u>	<u>\$2,145,648</u>	<u>-\$4,610,381</u>
APPROPRIATION BY FUNCTION				
5000 Instructional Services	\$0	\$0	\$0	\$0
6100 Pupil Personnel Services	0	0	0	0
6200 Instructional Media Services	0	0	0	0
6300 Instructional Curriculum Dev.	0	0	0	0
6400 Instructional Staff Training	0	0	0	0
7300 School Administration	0	0	0	0
7400 Facilities Acquisition and				
Construction	6,746,937	2,610,381	0	-2,610,381
7500 Fiscal Services	35,729	0	0	0
7600 Food Services	0	0	0	0
7700 Central Services	200,818	0	0	0
7800 Pupil Transportation Services	0	0	0	0
7900 Operation of Plant	0	0	0	0
8100 Maintenance	0	0	0	0
9100 Community Services	0	0	0	0
Total Appropriations	<u>\$6,983,484</u>	<u>\$2,610,381</u>	<u>\$0</u>	<u>-\$2,610,381</u>
Transfers Out				
To General Fund	\$0	\$2,000,000	\$0	-\$2,000,000
Ending Fund Balance	\$6,743,314	\$2,145,648	\$2,145,648	\$0
Total	<u>\$13,726,797</u>	<u>\$6,756,029</u>	<u>\$2,145,648</u>	<u>-\$4,610,381</u>
APPROPRIATION BY PROJECT				
School rebuilds:				
Charlotte High	\$78,716	\$0	\$0	\$0
East Elementary	0	0	0	0
Punta Gorda Warehouse	2,738,532	660,937	0	-660,937
Punta Gorda Food Service	0	0	0	0
Punta Gorda Maintenance	3,893,194	1,927,806	0	-1,927,806
All other expenses	273,042	21,637	0	-21,637
Total	<u>\$6,983,484</u>	<u>\$2,610,380</u>	<u>\$0</u>	<u>-\$2,610,380</u>
Positions	3.00	0.00	0.00	0.00

INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION

EMPLOYEE BENEFITS PROGRAM

ESTIMATED REVENUE	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Local				
Insurance Premiums/Board	\$15,478,618	\$16,383,323	\$16,000,000	-\$383,323
Insurance Premiums/Retiree	697,315	746,286	750,000	3,714
Insurance Premiums/Employee	2,961,125	2,684,170	2,600,000	-84,170
Other premiums/reimbursements	630,699	0	0	0
Interest on Investments	4,604	-84	200	284
sub-total	\$19,772,361	\$19,813,695	\$19,350,200	-\$463,495
Beginning Fund Balance	\$4,039,145	\$6,597,247	\$9,539,711	\$2,942,464
Total	\$23,811,506	\$26,410,942	\$28,889,911	\$2,478,969

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$124,611	\$124,169	\$125,000	\$831
Benefits	31,758	35,237	35,500	263
Purchased Services	3,776,484	3,561,353	3,800,000	238,647
Materials and Supplies	2,497	1,853	2,000	147
Capital Outlay	200	450	500	50
Other Expenses	13,278,709	13,148,169	14,500,000	1,351,831
sub-total	\$17,214,259	\$16,871,231	\$18,463,000	\$1,591,769

Transfer to General Fund \$0 \$0 \$2,000,000 2,000,000

Ending Fund Balance \$6,597,247 \$9,539,711 \$8,426,911 -\$1,112,800

Total \$23,811,506 \$26,410,942 \$28,889,911 \$2,478,969

Positions 2.40 2.90 2.90 0.00

Total Budgeted Positions 2,200.11 2,137.34 2,144.72 7.38

The School Board of Charlotte County, Florida
Department Budgets

Department: School Board 9000

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$205,408	\$206,843	\$209,793	\$2,950
Benefits	81,456	81,736	83,424	1,688
Services	242,408	218,432	198,987	-19,445
Energy	0	0	0	0
Supplies	552	386	847	461
Capital Outlay	0	0	0	0
Other	17,626	27,001	20,451	-6,550
Total	\$547,450	\$534,398	\$513,502	-\$20,896

Positions

Board Members	5.00	5.00	5.00	0.00
Clerical Staff	0.50	1.00	1.00	0.00
	5.50	6.00	6.00	0.00

Department: Superintendent 9010

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$225,140	\$203,016	\$193,830	-\$9,186
Benefits	42,900	41,017	63,965	22,948
Services	42,161	49,758	44,622	-5,136
Energy	59,198	43,202	56,000	12,798
Supplies	3,091	1,610	1,455	-155
Capital Outlay	0	0	0	0
Other	12,245	11,770	11,836	66
Total	\$384,735	\$350,373	\$371,708	\$21,335

Positions

Superintendent	1.50	1.00	1.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	2.50	2.00	2.00	0.00

The School Board of Charlotte County, Florida
Department Budgets

Department: Human Resources and Employee Relations 9011

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$529,721	\$603,723	\$589,765	-\$13,958
Benefits	149,680	181,974	192,648	10,674
Services	9,921	12,804	4,287	-8,517
Energy	5	7	0	-7
Supplies	7,963	10,456	6,760	-3,696
Capital Outlay	210	0	0	0
Other	4,308	3,803	3,144	-659
Total	<u>\$701,808</u>	<u>\$812,767</u>	<u>\$796,604</u>	<u>-\$16,163</u>

Positions

Assistant Superintendent	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	0.00
District Security Mgr	1.00	1.00	1.00	0.00
Manager	0.50	0.50	0.50	0.00
Certification	0.00	0.00	1.00	1.00
Investigator	1.00	1.00	1.00	0.00
Union Presidents	0.00	2.00	1.00	-1.00
Personnel Specialist	1.00	1.00	1.00	0.00
Clerical Staff	9.60	7.60	7.60	0.00
	<u>15.10</u>	<u>15.10</u>	<u>15.10</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Business Services 9021

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$691,053	\$641,628	\$672,584	\$30,956
Benefits	193,755	186,596	221,919	35,323
Services	24,249	23,767	24,336	569
Energy	0	0	0	0
Supplies	5,304	6,075	5,769	-306
Capital Outlay	0	0	0	0
Other	865	547	600	53
Total	<u>\$915,226</u>	<u>\$858,613</u>	<u>\$925,208</u>	<u>\$66,595</u>

Positions

Director	2.00	2.00	2.00	0.00
Accounting/Payroll Manager	1.00	1.00	1.00	0.00
Budget/Finance Specialist	0.50	0.50	0.50	0.00
Internal Accounts Accountant	1.00	0.50	0.50	0.00
Accountant	1.00	0.50	0.50	0.00
Risk Specialist	1.00	1.00	1.00	0.00
Clerical Staff	9.00	8.00	8.00	0.00
	<u>15.50</u>	<u>13.50</u>	<u>13.50</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Information Services 9024

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$717,838	\$709,430	\$735,335	\$25,905
Benefits	2,041,567	208,289	226,617	18,328
Services	31,340	31,564	36,500	4,936
Energy	0	0	0	0
Supplies	9,184	6,948	20,000	13,052
Capital Outlay	4,031	2,158	15,500	13,342
Other	4,814	0	3,500	3,500
Total	<u>\$2,808,774</u>	<u>\$958,389</u>	<u>\$1,037,452</u>	<u>\$79,063</u>

Positions

Director	1.00	1.00	1.00	0.00
Programmers	8.00	8.00	8.00	0.00
Computer Operators	2.00	2.00	2.00	0.00
Web master	1.00	1.00	1.00	0.00
Clerical Staff	2.00	2.00	2.00	0.00
	<u>14.00</u>	<u>14.00</u>	<u>14.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: District Support Services 9026

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$105,642	\$104,499	\$112,245	\$7,746
Benefits	21,604	21,885	33,597	11,712
Services	3,195	2,314	2,315	1
Energy	914	0	0	0
Supplies	704	791	1,050	259
Capital Outlay	0	0	0	0
Other	0	143	0	-143
Total	<u>\$132,059</u>	<u>\$129,632</u>	<u>\$149,207</u>	<u>\$19,575</u>

Positions

Assistant Superintendent	0.75	0.75	0.75	0.00
Clerical Staff	0.75	0.75	0.75	0.00
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Purchasing 9022

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$455,849	\$504,160	\$503,316	-\$844
Benefits	152,616	172,275	182,336	10,061
Services	20,952	72,304	17,815	-54,489
Energy	22,522	10,845	25,925	15,080
Supplies	15,030	9,761	2,679	-7,082
Capital Outlay	126	135	250	115
Other	1,325	7,211	2,005	-5,206
Total	<u>\$668,420</u>	<u>\$776,691</u>	<u>\$734,326</u>	<u>-\$42,365</u>

Positions

Director	1.00	1.00	1.00	0.00
Purchasing Specialist/Manager	1.00	1.00	1.00	0.00
Warehouse Foreman	1.00	1.00	1.00	0.00
Warehousemen	3.00	3.00	3.00	0.00
Property Control Clerk	2.00	2.00	2.00	0.00
Clerical staff	1.00	1.00	2.00	1.00
Courier	1.00	1.00	1.00	0.00
Purchasing Agent	3.00	4.00	3.00	-1.00
	<u>13.00</u>	<u>14.00</u>	<u>14.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Printing 9023

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$166,460	\$166,167	\$170,924	\$4,757
Benefits	56,743	57,978	65,136	7,158
Services	55,550	58,545	83,976	25,431
Energy	0	0	0	0
Supplies	41,312	47,408	60,000	12,592
Capital Outlay	0	30	0	-30
Other	290	241	0	-241
Total	<u>\$320,355</u>	<u>\$330,369</u>	<u>\$380,036</u>	<u>\$49,667</u>

Positions

Print Shop Manager	1.00	1.00	1.00	0.00
Non Clerical Staff	3.00	3.00	3.00	0.00
	<u>4.00</u>	<u>4.00</u>	<u>4.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Support Services Facilities 9025

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$47,890	\$50,097	\$49,920	-\$177
Benefits	21,590	21,122	22,814	1,692
Services	42,373	37,677	35,860	-1,817
Energy	8,090	1,686	8,600	6,914
Supplies	4,245	5,017	7,250	2,233
Capital Outlay	724	104	500	396
Other	0	474	0	-474
Total	\$124,912	\$116,177	\$124,944	\$8,767
Positions				
Custodian	2.00	2.00	2.00	0.00

The School Board of Charlotte County, Florida
Department Budgets

Department: Student Transportation 9042

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$3,175,406	\$3,077,545	\$3,214,220	\$136,675
Benefits	1,411,004	1,331,773	1,489,492	157,719
Services	72,353	76,971	67,110	-9,861
Energy	935,105	948,494	1,182,000	233,506
Supplies	204,254	238,988	275,000	36,012
Capital Outlay	118	0	0	0
Other	76,768	96,570	108,358	11,788
Total	<u>\$5,875,008</u>	<u>\$5,770,341</u>	<u>\$6,336,180</u>	<u>\$565,839</u>

Positions

Director	1	1	1	0.00
Operations Manager	1	1	1	0.00
Routing and Scheduling Man:	1	1	1	0.00
Training Manager	1	1	1	0.00
Service Manager	1	1	1	0.00
Foreman	1	1	1	0.00
Route Coordinator	1	1	1	0.00
Road Observer	1	0	0	0.00
Mechanic	8	8	8	0.00
Mechanic Helper	3	3	3	0.00
Parts Record Clerk	1	1	1	0.00
Dispatcher	4	4	4	0.00
Bus Driver	91	95	90	-5.00
Bus Aide	27	30	28	-2.00
Operations Bus Driver	6	1	1	0.00
Secretary	1	1	1	0.00
Clerk Typist	1	1	1	0.00
	<u>150.00</u>	<u>151.00</u>	<u>144.00</u>	<u>-7.00</u>

The School Board of Charlotte County, Florida
 Department Budgets

Department: Sites and Grounds 9043

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$309,531	\$312,129	\$311,160	-\$969
Benefits	128,275	130,125	135,426	5,301
Services	72,714	57,190	71,561	14,371
Energy	31,850	31,078	36,000	4,922
Supplies	15,672	12,723	13,802	1,079
Capital Outlay	0	354	0	-354
Other	124,557	139,098	132,537	-6,561
Total	<u>\$682,599</u>	<u>\$682,697</u>	<u>\$700,486</u>	<u>\$17,789</u>
Positions				
Groundskeepers	11.00	10.00	10.00	0.00

The School Board of Charlotte County, Florida
Department Budgets

Department: Maintenance 9044

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$1,096,171	\$1,220,575	\$1,269,535	\$48,960
Benefits	377,641	431,877	476,092	44,215
Services	560,487	558,181	565,742	7,561
Energy	80,875	88,965	104,480	15,515
Supplies	225,285	245,911	250,200	4,289
Capital Outlay	1,030	0	0	0
Other	379	12,906	21,750	8,844
Total	<u>\$2,341,868</u>	<u>\$2,558,415</u>	<u>\$2,687,799</u>	<u>\$129,384</u>

Positions

Director	0.83	1.00	1.00	0.00
Supervisor/Manager	1.00	1.00	1.00	0.00
Energy Educ	0.00	0.00	1.00	1.00
AV Foreman	0.00	1.00	1.00	0.00
AV Technician	0.00	2.00	2.00	0.00
Tradesman and Helpers	23.00	20.00	21.00	1.00
Clerical Staff	4.00	4.50	4.50	0.00
	<u>28.83</u>	<u>29.50</u>	<u>31.50</u>	<u>2.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Facilities Custodial Management 9045

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$121,280	\$118,855	\$128,233	\$9,378
Benefits	33,702	34,039	38,132	4,093
Services	26,507	18,548	26,390	7,842
Energy	0	0	0	0
Supplies	0	21	480	459
Capital Outlay	0			0
Other	290	290	0	-290
Total	<u>\$181,779</u>	<u>\$171,753</u>	<u>\$193,235</u>	<u>\$21,482</u>

Positions

Supervisor/Manager	1.00	1.00	1.00	0.00
Custodial Foremen	1.00	1.00	1.00	0.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Learning Services 9032

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$165,549	\$147,747	\$167,814	\$20,067
Benefits	37,869	33,707	42,811	9,104
Services	2,672	1,349	1,775	426
Energy	0	63	0	-63
Supplies	2,197	2,394	1,850	-544
Capital Outlay	0	0	0	0
Other	118	0	400	400
Total	<u>\$208,405</u>	<u>\$185,260</u>	<u>\$214,650</u>	<u>\$29,390</u>

Positions

Assistant Superintendent	1.00	0.50	1.00	0.50
Director/Coordinator	0.00	0.55	0.00	-0.55
Clerical Staff	2.00	1.00	2.00	1.00
	<u>3.00</u>	<u>2.05</u>	<u>3.00</u>	<u>0.95</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Instructional and Curriculum Writing 205

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$382,326	\$246,271	\$249,834	\$3,563
Benefits	102,492	68,888	81,218	12,330
Services	36,474	33,448	44,950	11,502
Energy	0	0	0	0
Supplies	1,395	2,231	3,000	769
Capital Outlay	0	890	0	-890
Other	4,004	4,927	2,400	-2,527
Total	<u>\$526,691</u>	<u>\$356,655</u>	<u>\$381,402</u>	<u>\$24,747</u>

Positions				
1 Teachers on Assignment	5.10	3.20	3.10	-0.10
2 Clerical	1.35	1.00	1.00	0.00
	<u>6.45</u>	<u>4.20</u>	<u>4.10</u>	<u>-0.10</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Elementary Education 9031

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$113,435	\$98,592	\$136,495	\$37,903
Benefits	26,886	23,875	36,574	12,699
Services	2,533	1,832	2,300	468
Energy				0
Supplies	776	709	700	-9
Capital Outlay				0
Other	733	158	0	-158
Total	\$144,363	\$125,166	\$176,069	\$50,903

Positions				
Director	1.00	1.00	1.00	0.00
Clerical Staff	0.50	0.00	1.00	1.00
	1.50	1.00	2.00	1.00

The School Board of Charlotte County, Florida
Department Budgets

Department: Vocational Education 6-12 9034

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$106,957	\$19,031	\$18,880	-\$151
Benefits	24,996	6,395	4,992	-1,403
Services	3,344	430	800	370
Energy	55	689	0	-689
Supplies	2,402	0	4,242	4,242
Capital Outlay	300	0	0	0
Other	1,374	0	1,000	1,000
Total	<u>\$139,428</u>	<u>\$26,545</u>	<u>\$29,914</u>	<u>\$3,369</u>

Positions

Coordinator/Director	1.00	0.00	0.00	0.00
Clerical Staff	0.50	0.50	0.50	0.00
	<u>1.50</u>	<u>0.50</u>	<u>0.50</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Instructional Staff Development 9038

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$252,465	\$181,396	\$144,745	-\$36,651
Benefits	62,530	46,057	40,163	-5,894
Services	523	493	900	407
Energy	7,887	7,745	8,000	255
Supplies	938	724	600	-124
Capital Outlay	0	0	0	0
Other	0	0	0	0
Total	\$324,343	\$236,415	\$194,408	-\$42,007

Positions

Director	1.00	0.50	1.00	0.50
Coordinator	1.00	1.00	0.00	-1.00
Certification Specialist	1.00	0.00	0.00	0.00
Custodian	0.00	0.25	0.25	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	4.00	2.75	2.25	-0.50

The School Board of Charlotte County, Florida
Department Budgets

Department: Instructional Technology 9039

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$704,705	\$674,546	\$896,893	\$222,347
Benefits	231,754	224,509	316,060	91,551
Services	141,125	152,295	157,112	4,817
Energy	1,417	1,362	1,500	138
Supplies	3,623	1,363	2,750	1,387
Capital Outlay	3,322	4,641	4,300	-341
Other	270	536	11,600	11,064
Total	<u>\$1,086,216</u>	<u>\$1,059,252</u>	<u>\$1,390,215</u>	<u>\$330,963</u>

Positions

Director	0.60	0.60	1.00	0.40
Network Analyst	1.00	5.00	5.00	0.00
Network Technician	11.00	8.00	8.00	0.00
Non-clerical Staff	1.00	1.00	2.00	1.00
Clerical Staff	1.00	1.00	1.50	0.50
	<u>14.60</u>	<u>15.60</u>	<u>17.50</u>	<u>1.90</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Middle and High School Learning 9036

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$103,462	\$98,566	\$114,698	\$16,132
Benefits	26,994	26,319	31,113	4,794
Services	4,715	3,102	3,000	-102
Energy	0	0	0	0
Supplies	485	240	0	-240
Capital Outlay	0	156	0	-156
Other	247	0	0	0
Total	<u>\$135,903</u>	<u>\$128,383</u>	<u>\$148,811</u>	<u>\$20,428</u>

Positions				
Director	1.00	1.00	1.00	0.00
Clerical Staff	0.50	0.50	0.50	0.00
	<u>1.50</u>	<u>1.50</u>	<u>1.50</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
 Department Budgets

Department: Exceptional Student Education 9033

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$1,120,848	\$1,137,774	\$1,213,040	\$75,266
Benefits	284,520	290,687	342,671	51,984
Services	43,229	31,668	51,600	19,932
Energy	0	0	0	0
Supplies	3,480	2,892	3,400	508
Capital Outlay	0	0	0	0
Other	0	0	0	0
Total	<u>\$1,452,077</u>	<u>\$1,463,021</u>	<u>\$1,610,711</u>	<u>\$147,690</u>

Positions	2011-2012	2012-2013	2013-2014	CHANGE
Director	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	0.00
Staffing Specialists	10.98	9.98	10.98	1.00
Clerical Staff	3.20	3.70	3.60	-0.10
	<u>16.18</u>	<u>15.68</u>	<u>16.58</u>	<u>0.90</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: Psychological Services 122

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$688,108	\$671,823	\$677,826	\$6,003
Benefits	166,523	163,846	181,851	18,005
Services	14,232	13,633	12,350	-1,283
Energy	0	0	0	0
Supplies	15,211	13,742	16,450	2,708
Capital Outlay	0	0	0	0
Other	0	23,440	0	-23,440
Total	<u>\$884,074</u>	<u>\$886,484</u>	<u>\$888,477</u>	<u>\$1,993</u>

Positions

Coordinator/Supervisor	1.00	1.00	1.00	0.00
Psychologists	11.00	9.00	9.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	<u>13.00</u>	<u>11.00</u>	<u>11.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: School Nurse Services 124

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$628,718	\$621,449	\$644,113	\$22,664
Benefits	238,980	234,383	274,465	40,082
Services	4,126	3,225	8,500	5,275
Energy	1,205	1,411	0	-1,411
Supplies	6,051	11,255	8,100	-3,155
Capital Outlay	0	0	400	400
Other	0	84	0	-84
Total	<u>\$879,080</u>	<u>\$871,807</u>	<u>\$935,578</u>	<u>\$63,771</u>

Positions

Coordinator/Supervisor	1.00	1.00	1.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
School Nurses	21.00	21.00	21.00	0.00
	<u>23.00</u>	<u>23.00</u>	<u>23.00</u>	<u>0.00</u>

The School Board of Charlotte County, Florida
Department Budgets

Department: School Social Workers 127

Budget and Staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$441,506	\$367,604	\$425,675	\$58,071
Benefits	116,359	93,631	118,446	24,815
Services	3,433	3,231	3,675	444
Energy	0	0	0	0
Supplies	1,465	1,215	2,085	870
Capital Outlay	0	0	0	0
Other	0	0	0	0
Total	<hr/> \$562,763	<hr/> \$465,681	<hr/> \$549,881	<hr/> \$84,200

Positions

Coordinator/Supervisor	1.00	1.00	1.00	0.00
Social Workers	6.50	5.50	5.88	0.38
Clerical Staff	1.00	1.00	1.00	0.00
	<hr/> 8.50	<hr/> 7.50	<hr/> 7.88	<hr/> 0.38

The School Board of Charlotte County, Florida
Department Budgets

Department: School Support Services 9035

Budget and staffing:

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Salaries	\$239,604	\$238,787	\$293,147	\$54,360
Benefits	55,775	59,363	82,721	23,358
Services	8,167	7,703	8,325	622
Energy	453	0	1,000	1,000
Supplies	2,875	3,165	3,000	-165
Capital Outlay	335	0	0	0
Other	344	162	300	138
Total	<u>\$307,553</u>	<u>\$309,180</u>	<u>\$388,493</u>	<u>\$79,313</u>

Positions	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Deputy/Asst Superintendent	0.93	0.50	1.00	0.50
Director	1.00	1.00	1.00	0.00
Clerical	1.85	2.00	1.00	-1.00
	<u>3.78</u>	<u>3.50</u>	<u>3.00</u>	<u>-0.50</u>

Charlotte County Public Schools
Other General Fund Allocations

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Schools Discretionary Operating Costs	592,293	547,139	542,835	-4,304
Extra Curricular-High Schools	125084	11148	15546	\$4,398
High Cost Science Supplies	17,020	15,220	30,440	15,220
Library Media Material	71,417	60,267	87,525	27,258
Navy Junior Reserve Officer Training Course	437,702	442,073	450,863	8,790
District Courier Services	21,240	21,708	21,000	-708
School Security Details	51,861	69,084	60,000	-9,084
State Staff Training (Teacher training)	6,837	13,645	12,200	-1,445
Attendance Incentive Pay	30,918	32,953	33,000	47
School Southern Association Accreditation	12,221	14,979	9,750	-5,229
State Teacher Certification	14,052	10,710	9,000	-1,710
Embry Riddle Program	349,655	350,406	351,000	594
State Pre-K Early Intervention	529,892	657,614	519,344	-138,270
After School Enrichment Programs	90,974	107,895	46,885	-61,010
District CASE Program	99,775	138,662	178,000	39,338
Partnership and Performance Council	59,694	115,769	76,222	-39,547
Families First Program	58,325	57,310	58,585	1,275
District Staff Training	8,739	27,764	27,200	-564
CAPE Core 1 Completers	372,840	404,681	489,000	84,319
K-12 Virtual School Contract	9,089	75,710	100,000	24,290
Florida Lead Teacher Program	192,562	197,466	268,294	70,828
PGSS Central Office Copier	3,941	2,515	3,950	1,435
Fingerprinting District Employees	54,605	60,041	50,000	-10,041
Drug and Alcohol Testing	7,716	8,623	14,000	5,377
Advanced Placement	178,705	157,273	166,078	8,805
School Resource Officer Program	323,030	317,202	700,000	382,798
Suspension/Expulsion Program	407,909	363,696	381,945	18,249
Musical Instrument Repair	12,985	9,118	10,000	882
District Software Maintenance Contracts	645,620	851,664	1,019,500	167,836
High School Industry Certification Program	16,852	27,229	98,284	71,055
Instructional Staff Masters Degree Incentive	18,181	20,922	31,000	10,078
Vocational Equipment Maintenance and Replaceme	2,125	1,096	3,213	2,117
Other Personnel Services	222,294	192,934	225,517	32,583
County Radio Tower Rental	61,740	61,740	61,740	0
Textbooks-Elementary	449,882	376,204	893,387	517,183
Textbooks-Middle School	236,039	267,917	1,200	-266,717
Textbooks-ESE	6,809	6,344	22,845	16,501
C & I Special Programs	526,692	356,654	381,402	24,748
Textbooks-High School	533,785	480,249	289,867	-190,382
Teacher Subs-Sick and Personal	692,151	658,049	900,000	241,951
Other Staff Pay and Temporary Help	21,706	22,537	29,680	7,143

Charlotte County Public Schools
Other General Fund Allocations

Appropriation:	2011-2012 ACTUAL	2012-2013 ACTUAL	2013-2014 BUDGET	CHANGE
Teacher Subs - Other D/L	20,781	15,409	12,000	-3,409
Terminal Leave	2,217,195	1,396,955	1,500,000	103,045
Student Leader in Me/7 Habits Material	18,368	26,166	40,000	13,834
Teacher Supplements	1,303,300	1,262,094	1,300,000	37,906
Adult Disabled Learners	51,979	48,428	44,182	-4,246
FDLRS ESE Program Grant	90,828	90,679	83,941	-6,738
Sick Leave Bank	73,682	65,083	75,000	9,917
Drivers Education Contract	75,195	94,580	100,000	5,420
Middle School Jump Start	19,163	0	10,000	10,000
Middle School Credit Retrieval	20,026	33,788	25,000	-8,788
High School Boot Camp	7,520	7,651	11,100	3,449
Indoor Air Quality Maintenance	154,968	132,408	140,000	7,592
ESE Speech Language Services	1,014,693	977,734	923,128	-54,606
ESE Occupational Therapy	273,867	268,499	274,076	5,577
State School Recognition Awards	573,027	981,157	981,157	0
ESE Physical Therapy Services	150,914	147,260	151,872	4,612
Hospital/Homebound Instruction	350,726	254,908	290,000	35,092
CTC Adjunct Instructors	142,311	129,956	125,000	-4,956
Alternate Education Program	37,926	20,560	40,000	19,440
Self Support After School Program	254,007	300,555	317,300	16,745
Unemployment Compensation	64,216	71,188	100,000	28,812
Legislative Consultant Agreement	9,000	18,000	18,000	0
CO & DS Administration	10,548	10,302	10,548	246
District Offices Postage	25,166	23,375	32,000	8,625
Property casualty/liability/fleet insurance	1,442,963	1,442,000	1,442,000	0
TSA consultant Agreement	11,631	12,812	12,800	-12
Tax Anticipation Notes Interest	350,000	74,327	100,000	25,673
District Office Machines Maintenance	6,153	8,241	8,000	-241
Print and Mail Code of Student Conduct	0	5,460	7,000	1,540
Hepatitis B and Flu Vaccinations	4,539	190	200	10
Luther Road turnaround lease	11,205	11,475	11,205	-270
Murdock Circle Easement Agreement	531	1,593	1,062	-531
Instructional Education Contracts				
Compass Learning Center	30,495	49,470	0	-49,470
Crossroads Wilderness/AMIKids	163,425	18,294	81,736	63,442
EdOptions/Penn Foster	60,000	1,555	5,000	3,445
Edison Collegiate High School	1,465,334	1,995,295	2,216,439	221,144
Edison Collegiate High Capital Grant	144,166	134,566	137,928	3,362
High School Graduation	36,651	23,010	28,150	5,140

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

Description	2012-13 Actual Expenditures	2012-13 Project Carryover	2013-14 New Allocations	2013-14 Capital Budget
Transfers Out to Other Funds				
General Fund				
Property Insurance Premiums	\$1,200,000	\$0	\$1,200,000	\$1,200,000
Equipment Purchases Transfers	0	0	50,000	50,000
Maintenance Department	3,707,968	0	3,675,000	3,675,000
Debt Service Funds				
QSCB Bond Payments	3,776,112	0	4,052,595	4,052,595
QZAB Bond Payments	242,708	0	242,709	242,709
Total Transfers Out	\$8,926,788	\$0	\$9,220,304	\$9,220,304
Furniture & Equipment Projects				
316 Buses	\$595,508	\$0	\$1,024,967	\$1,024,967
301 QZAB Projects	0	0	0	0
317 Furnishing New Portable Classrooms	0	0	0	0
367 Vocation Equipment-CTC	21,869	31,944	0	31,944
368 Vocational Equipment- 6-12	74,889	720	0	720
369 Musical Instruments	74,004	2,898	0	2,898
370 Secondary Maps and Globes	19,966	0	0	0
371 Middle School Instructional Equipment	25,678	0	0	0
372 Elementary School Instructional Equipment	31,533	0	0	0
373 Vehicles, Except Buses	178,411	0	0	0
375 Secondary Instructional Equipment	22,669	63	0	63
377 Ancillary Furniture and Equipment	187,972	9,622	0	9,622
378 Instructional Furniture	32,440	0	0	0
380 Non-Instructional Furniture & Equipment	115,873	40,000	150,000	190,000
384 Audio-Visual Equipment	451,313	7,696	0	7,696
386 Copiers	78,034	0	0	0
388 Extra Curricular Activity Equipment	30,276	5,723	0	5,723

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

Description	2012-13 Actual Expenditures	2012-13 Project Carryover	2013-14 New Allocations	2013-14 Capital Budget
390 ESE Instructional Equipment	0	0	0	0
700 District Technology Plan	1,109,279	80,418	1,500,000	1,580,418
Total Furniture & Equipment Projects	\$3,049,714	\$179,084	\$2,674,967	\$2,854,051
Facility Maintenance & Repair Projects				
304 Miscellaneous Fixed Building Equipment	\$0	\$0	\$0	\$0
314 Land Purchases	0	0	0	0
319 Relocatable Facility Costs	179,277	20,723	150,000	170,723
320 Pre-project Engineering	2,626	0	0	0
322 Telephone Equipment	32,019	134,688	0	134,688
326 Hurricane Shutters and Lightning Protection	0	0	0	0
331 Bleacher Repair & Maintenance	0	0	0	0
332 Upgrade Fire Alarms	114,134	92,416	0	92,416
333 Refinish Gym Floors	0	0	0	0
334 HVAC	522,324	897,044	100,000	997,044
335 Interior & Exterior Painting	48,159	140,104	0	140,104
336 Roof Repair & Replacement	209,074	165,111	0	165,111
337 Security Projects	290,853	2,557	0	2,557
343 Safety and Security Projects	0	0	0	0
366 ADA Corrections	0	0	0	0
374 Floor Covering Replacement	238,900	225,575	0	225,575
376 Athletic Facility Improvements	434,508	351,808	0	351,808
379 Custodial Equipment	13,864	65,429	0	65,429
381 Closed Circuit TV Wiring Upgrades	0	0	0	0
382 Restroom Renovations	0	0	0	0
383 Small Remodeling and Renovation Projects	563,830	257,772	200,000	457,772
385 Paving	178,325	39,971	0	39,971
387 Playground Maintenance & Repair	61,425	137,183	50,000	187,183

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY PROJECT**

Description	2012-13 Actual Expenditures	2012-13 Project Carryover	2013-14 New Allocations	2013-14 Capital Budget
396 Facilities Department	0	0	450,000	450,000
Total Facility Maintenance & Repair Projects	\$2,889,318	\$2,530,381	\$950,000	\$3,480,381
Construction Projects				
605 Charlotte High School	\$0	\$0	\$0	\$0
321 Construction Additions & Remodeling	0	0	0	0
324 Construction Projects	0	0	0	0
313 Lemon Bay High	11,558,597	14,000,000	6,250,000	20,250,000
313 Meadow Park	0	0	0	0
313 Punta Gorda Center	0	0	0	0
Total Construction Projects	\$11,558,597	\$14,000,000	\$6,250,000	\$20,250,000
Total Appropriations	\$26,424,417	\$16,709,465	\$19,095,271	\$35,804,736
Ending Fund Balance	\$17,001,975	\$292,510	\$54,046	\$346,556
Total Appropriations and Fund Balance	<u>\$43,426,391</u>	<u>\$17,001,975</u>	<u>\$19,149,317</u>	<u>\$36,151,292</u>

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

Description	2013-14 Capital Budget	Local Capital Improvement Tax	Capital Outlay and Debt Service
Transfers Out to Other Funds			
General Fund			
Property Insurance Premiums	\$1,200,000	\$1,200,000	\$0
Equipment Purchases Transfers	50,000	50,000	
Maintenance Department	3,675,000	3,675,000	
Debt Service Funds	0	0	
QSCB Bond Payments	4,052,595	4,052,595	
QZAB Bond Payments	242,709	242,709	
Total Transfers Out	\$9,220,304	\$9,220,304	\$0
Furniture & Equipment Projects			
316 Buses	\$1,024,967	\$1,024,967	\$0
301 QZAB Projects	0	0	
317 Furnishing New Portable Classrooms	0	0	
367 Vocation Equipment-CTC	31,944	31,944	
368 Vocational Equipment- 6-12	720	720	
369 Musical Instruments	2,898	2,898	
370 Secondary Maps and Globes	0	0	
371 Middle School Instructional Equipment	0	0	
372 Elementary School Instructional Equipment	0	0	
373 Vehicles, Except Buses	0	0	
375 Secondary Instructional Equipment	63	63	
377 Ancillary Furniture and Equipment	9,622	9,622	
378 Instructional Furniture	0	0	
380 Non-Instructional Furniture & Equipment	190,000	190,000	
384 Audio-Visual Equipment	7,696	7,696	
386 Copiers	0	0	
388 Extra Curricular Activity Equipment	5,723	5,723	
390 ESE Instructional Equipment	0	0	
700 District Technology Plan	1,580,418	1,580,418	

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

Description	2013-14 Capital Budget	Local Capital Improvement Tax	Capital Outlay and Debt Service
Total Furniture & Equipment Projects	\$2,854,051	\$2,854,051	\$0
Facility Maintenance & Repair Projects			
304 Miscellaneous Fixed Building Equipment	\$0	\$0	\$0
314 Land Purchases	0	0	
319 Relocatable Facility Costs	170,723	170,723	
320 Pre-project Engineering	0	0	
322 Telephone Equipment	134,688	134,688	
326 Hurricane Shutters and Lightning Protection	0	0	
331 Bleacher Repair & Maintenance	0	0	
332 Upgrade Fire Alarms	92,416	92,416	
333 Refinish Gym Floors	0	0	
334 HVAC	997,044	997,044	
335 Interior & Exterior Painting	140,104	140,104	
336 Roof Repair & Replacement	165,111	165,111	
337 Security Projects	2,557	2,557	
343 Safety and Security Projects	0	0	
366 ADA Corrections	0	0	
374 Floor Covering Replacement	225,575	225,575	
376 Athletic Facility Improvements	351,808	351,808	
379 Custodial Equipment	65,429	65,429	
381 Closed Circuit TV Wiring Upgrades	0	0	
382 Restroom Renovations	0	0	
383 Small Remodeling and Renovation Projects	457,772	457,772	
385 Paving	39,971	39,971	
387 Playground Maintenance & Repair	187,183	187,183	
396 Facilities Department	450,000	450,000	
Total Facility Maintenance & Repair Projects	\$3,480,381	\$3,480,381	\$0
Construction Projects			
605 Charlotte High School	\$0	\$0	\$0

**CHARLOTTE COUNTY PUBLIC SCHOOLS
CAPITAL PROJECTS FUND
APPROPRIATIONS BY FUND**

Description	2013-14 Capital Budget	Local Capital Improvement Tax	Capital Outlay and Debt Service
321 Charlotte Technical Center	0	0	
324 Charlotte Technical Center	0	0	
313 Lemon Bay High	20,250,000	20,127,367	122,633
313 Meadow Park	0		
313 Punta Gorda Center	0		
Total Construction Projects	<u>\$20,250,000</u>	<u>\$20,127,367</u>	<u>\$122,633</u>
Total Appropriations	\$35,804,736	\$35,682,103	\$122,633
Ending Fund Balance	\$346,556	\$346,556	\$0
Total Appropriations and Fund Balance	<u><u>\$36,151,292</u></u>	<u><u>\$36,028,659</u></u>	<u><u>\$122,633</u></u>

ACCOUNTING/BUDGETARY SYSTEM

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

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

District Funds are as follows:

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

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.

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 Charley 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)

Internal Service Funds

Special Projects Center - Fund used to account for the resources of the two district consortium formed to provide a resource library of audio-visual material and audio-visual equipment repair for the participating school districts. (Sources: Per student assessment of each district and repair fees)

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.

Non expendable Trust Fund

Gilchrist Endowment Fund - Fund used to account for the resources of the Gilchrist endowment bequest.

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

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

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

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

5000 Instruction. Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may

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

6000 Instructional Support Services. Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as adjuncts for the fulfillment of the behavioral objectives of the instruction functions, rather than as entities within themselves. Although some supplies and operational costs are generated in instructional support, the major concern will be in the area of personnel.

6100 Pupil Personnel Services. Those activities which are designed to assess and improve the well-being of pupils and to supplement the teaching process. These activities include Attendance and Social Work, Guidance Services, Health Services, Psychological Services, and Other Pupil Personnel Services.

6200 Instructional Media Services. Consists of those activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational Media are defined as any devices, content materials, methods , or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

6300 Instruction and Curriculum Development Services. Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.

6400 Instructional Staff Training Services. Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school. Among these activities are workshops, demonstrations, school visits, course for college credits, sabbatical leaves, and travel leaves.

6500 Instructional-Related Technology. Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, hardware maintenance and support services, and technology-related costs that relate to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center

computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.

- 7000 General Support Services. Consists of those activities concerned with establishing policy, operating schools and the school system, and providing the essential facilities and services for the staff and pupils.
- 7100 Board. Consists of the activities of the elected or appointed body which has been created according to State law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney, independent auditors, etc.
- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the Superintendent.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.
- 7400 Facilities Acquisition and Construction. Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, installation or extension of service systems, equipment, and improvements to sites.
- 7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing, 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. Including 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.

Elementary School
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

Grade	Class size	UFTE	UFTE	ESE student adjustment	Net student	Computed allocation	2013 allocation
P-K handicapped							
KG	18			0	0	0.00	0.00
1	18			0	0	0.00	0.00
2	18			0	0	0.00	0.00
3	18			0	0	0.00	0.00
4	22			0	0	0.00	0.00
5	22			0	0	0.00	0.00
Subtotal		0	0	0	0	0.00	0
Art	1 per school						1.00
Music	1 per school						1.00
PE	1 per school						0.50
STEM	1 per school						0.50
Band	.2 per school						0.00
ESOL	District determined						0.00
ESE speech/language determined by Director of ESE							0.00
ESE teachers determined by Director of ESE							0.00
Total							3.00

Classroom Teacher aides

Grade							
KG-5	.2 per school				187 days@6.5 hours		2.00
ESOL	District determined based on ESOL enrollment						0.00
ESE aides determined by Director of ESE							0.00
ESE grant aides determined by Director of ESE							0.00
Total							2.00

School Administrators

Principal		1 per school			223 days@8 hours		1.00
Assistant principal		1 per school			215 days@8 hours		1.00
Total							2.00

Other instructional support staff

Guidance counselors		0-900 students			208 days@7 hours		0.50
Guidance counselors		901-above students			193 days@7 hours		0.00
Media specialist		per school			193 days@7 hours		0.50
Curriculum resource teachers					193 days@7 hours		0.00
LEAD Teachers					193 days@7 hours		1.00
ESE liaison IDEA funds 95%		per school			203 days@7 hours		1.00
ESE behavior analyst/dean		determined by ESE Director			193 days@7 hours		0.00
Principal's secretary		per school			223 days@8 hours		1.00
Office Assistant 1		per school			213 days@8 hours		1.00
Office Assistant 1		above 800 students			216 days@8 hours		0.00
Data Entry Clerk		per school			219 days@8 hours		1.00
Head custodian		per school			250 days@8 hours		1.00
Custodians		District determined			250 days@8 hours		0.00
Nurse		per school			193 days@8 hours		1.00
							8.00
							15.00

CORE curriculum classes must not exceed 18 to 1 for Prek-3 grades and 22-1 for 4-5 grades.

Middle Schools
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

Grade	Class size	Projected UFTE	ESE/Gifted student adjustment	Net student	Periods per teacher	Computed allocation	2011 1/0/00 allocation
6							
7							
8	22	0	0	0	5	0.0	0.00
6 PSL	18		18	18	5	1.20	1.00
7 PSL	18		18	18	5	1.20	1.00
8 PSL	18		18	18	5	1.20	1.00
		0	54	0	54	3.60	3.00
ESOL	District determined						0.00
ESE teachers determined by Director of ESE							0.00
Other							0.00
Total							3.00

Classroom Teacher aides

Basic teacher aides	District determined	187 days@6.5 hours	0.00
Basic teacher aides	District determined	187 days@8 hours	0.00
ESOL	District determined	187 days@6.5 hours	0.00
ESE aides determined by Director of ESE		187 days@6.5 hours	0.00
ESE grant aides determined by Director of ESE		187 days@6.5 hours	0.00
Total			0.00

School Administrators

Prinicpal	1 per school	223 days@8 hours	1.00
Assistant principal	1 per school	223 days@8 hours	1.00
Assistant principal	1 per school	223 days@8 hours	1.00
Assistant principal	>1100 students	223 days@8 hours	0.00
Total			3.00

Other instructional support staff

Dean	1 per school	193 days@8 hours	0.00
Guidance counselors	2 per school	208 days@7 Hours	2.00
Guidance counselors	>1100 students	208 days@7 Hours	0.00
Nurse	1 per school	193 days@8 hours	1.00
Media specialist	1 per school	193 days@7 hours	1.00
ESE liaison IDEA funds 95%	1 per school	203 days@7 hours	1.00
ESE behavior analyst/dean	determined by ESE Director		0.00
Principal's secretary	1 per school	223 days@8 hours	1.00
Administrative Assistant 1	1 per school	213 days@8 hours	1.00
Office Assistant 1	1 per school	213 days@8 hours	1.00
Office Assistant 2	Above 1100	187 days@7 hours	1.00
Office Assistant 1	2 per school	187 days@8 hours	1.00
Data Entry Clerk	1 per school	228 days@8 hours	1.00
ISS paraprofessional	1 per school	193 days@7 hours	1.00
Head custodian	1 per school	250 days@8 hours	1.00
Custodians	District determined	250 days@8 hours	0.00
			13.00
			19.00

CORE curriculum classes must not exceed 22 to 1 for middle schools.

High School
Staffing Formula
General Fund
2013-2014

Classroom Teachers(193 days@7 hours)

CORE classes	25 student per class		0.00
Reading classes	22 students per class		0.00
Non-Core classes	30 students per class		0.00
ROTC teacher	1 Per school	203 days@7 hours	1.00
PSL - Tier 3	District determined	193 days@7 hours	0.00
Advance placement teacher	1 Per school	193 days@7 hours	1.00
ESOL	District determined	193 days@7 hours	0.00
ESE speech/language	determined by ESE Director	193 days@7 hours	0.00
ESE teachers determined by Director of ESE		193 days@7 hours	0.00
Total			2.00

Classroom Teacher aides

ESOL	District determined	187days@6.5 hours	0.00
ESE general revenue aides determined by Director of ESE		187days@6.5 hours	0.00
Total			0.00

School Administrators

Principal	1 per school	244 days@8 hours	1.00
Assistant principal	3 per school	223 days@8 hours	3.00
			3.00

Other instructional support staff

Athletic director	.4 per school	193 days@7 hours	0.40
Teacher, TSA CPAC	District determined	193 days@7 hours	0.00
Administrative Assistant 2 CF	District determined	228 days@8 hours	0.50
Dean	1 per school	193 days@8 hours	1.00
Dean	1801and above	193 days@8 hours	0.00
Guidance counselor	2 per school	213 days@7 hours	2.00
Guidance counselor	1001 to 1500	213 days@7 hours	1.00
Guidance counselor	1501 to 2000	213 days@7 hours	1.00
Occupational specialist	1 per school	193 days@7 hours	1.00
Administrative Assistant 1	1 per school	250 days@8 hours	1.00
Media specialist	1 per school	193 days@7 hours	1.00
Media aide	1 per school	193 days@6.5 hours	1.00
ESE liaison 95% IDEA	determined by ESE Director	203 days@7 hours	2.00
Reading Coach	District determined	203 days@7 hours	1.00
Principal's secretary	1 per school	244 days@8 hours	1.00
Administrative Assistant 1	3 per school	228 days@8 hours	3.00
Administrative Assistant 1	0 per school	213 days@8 hours	0.00
Administrative Assistant 2	District determined	228 days@8 hours	0.00
Office Assistant 1	1 per school	187 days@8 hours	1.00
Office Assistant 1	1800 and up	187 days@8 hours	2.00
Data Entry Clerk	1 per school	250 days@8 hours	1.00
Bookkeeper	1 per school	250 days@8 hours	1.00
Head custodian	1 per school	250 days@8 hours	1.00
Custodians	District determined	250 days@8 hours	0.00
Technology paraprofessional	1 per school	193 days@8 hours	1.00
Security para professional	District determined	193 days@7 hours	1.00
Nurse	1 per school	193 days@8 hours	1.00

25.90
30.90

CORE curriculum classes must not exceed 25 to 1 for high schools.

FLORIDA EDUCATION FINANCE PROGRAM
PROGRAM COST FACTORS
2013-2014

	Program Number	Cost Factors
1. Basic Programs		
K-3 Basic	101	1.125
4-8 Basic	102	1.000
9-12 Basic	103	1.011
2. Programs for Exceptional Student		
Support Level 4	254	3.558
Support Level 5	255	5.089
3. Programs for Speakers of Other Languages	130	1.145
4. Special Programs for Career Education (9-12)	300	1.011