

TENTATIVE ANNUAL BUDGET



BAY DISTRICT SCHOOLS

Fiscal Year
2023-2024

Tentative FY 2023-2024 Budget Book

General Information Items

- A) Superintendent's Letter
- B) District Information
 - 1) Principal Officials
 - 2) District Strategic Plan
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- C) Budget and Accounting Overview
 - 1) Budget Executive Summary
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District Summary Budget

This is the actual "29" page budget (ESE 139) required by law.

District Detail Budgets by Fund

- A) General Fund
 - 1) Narrative
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 - 1) Narrative
 - 2) Object Detail



Mark McQueen
SUPERINTENDENT

1311 Balboa Avenue
Panama City, Florida
32401

(850) 767-4100
Hearing Impaired Access
(800) 955-8770 Voice
(800) 955-8771 TDD

www.bay.k12.fl.us

Board Members

Jerry Register
District 1

Ann Leonard
District 2

Chris Moore
District 3

Winston Chester
District 4

Steve Moss
District 5

August 3, 2023

Dear Stakeholders:

The Tentative Budget of the District School Board of Bay County for fiscal year 2023-2024 is presented herewith. The budget has been developed based on the mission and goals of the School Board. The budget includes all Governmental and Proprietary Funds of the District and the proposed tax rate for the 2023-2024 fiscal year.

As we prepare the budget each year, the Board and I work collaboratively to establish priorities. The priorities used to develop this budget are based on our Strategic Plan and are as follows:

- Continued academic achievement for every student
- Full technology integration
- Aggressive recruitment of high-quality educators
- Safe learning environments for all
- Structured support for our families
- Strong partnerships with our community
- Ongoing, in-depth supports for our schools

District revenues are determined in large part by the Florida Legislature and Governor. Funding per student is set as part of the State's annual budget process. Local school board taxing authority is also governed by the Required Local Effort (RLE) and through statutory caps that limit the remaining components of the school levy. The FY24 state budget provided Bay County Schools with a 4.91 % increase in funding per student. The base student allocation increased by 12.04%, which is the funding we use for the day-to-day operations of the district.

In addition to providing a high-quality education to every child, the District has a variety of state and federal mandates that it must adhere to. Some of these requirements extend beyond the District's primary mission of education; however, they are vital to the District's role as a valued community partner. For example, the District is required to provide facilities and staff for emergency shelters, feed children during the summers, and contribute to the work of combating homelessness in the community. We even wash clothes for students when they are unable to do so for themselves. The District continues to utilize funds from the CARES Acts. Even with limited resources, the District will continue to meet these obligations while prioritizing the needs of students as it works to streamline operations for maximum efficiency.

2023-2024 Budget Highlights include:

- Increased mental health allocation
- Continued compliance with state-mandated class size requirements as much as possible
- Continued support for the ASPIRE program (Academic Success through Prevention, Intervention, Remediation and Enrichment)
- Continued classroom materials stipend for every eligible teacher
- Supplemental funding for struggling schools
- New buses
- Funding for state-required additional instructional time for certain elementary schools
- Continued funding for the School Health Technicians
- Repairing and replacing structures damaged by the hurricane

The capital outlay budget for fiscal year 2023-2024 continues to be as aggressive as the funds allow. The following are some specific projects which are planned for this year:

- **Bay Haven Charter Academy:** Construction of Classroom Building
- **Bay High Batting Cage:** Construction of Batting Cage
- **Bay High School:** Furniture, Fixtures & Equipment (FFE) Building 1 Renovation Project
- **Buses:** Purchase of Nine New School Buses
- **Callaway Elementary School:** Construction of Classroom Building to include Furniture, Fixtures & Equipment (FFE)
- **Cedar Grove Elementary:** Furniture, Fixtures & Equipment (FFE) for new Cedar Grove Gym
- **Charter Schools:** Half-Cent Funds & LCI Funds Allocations
- **Deer Point Elementary:** Wall Panels for Cafeteria
- **Deane Bozeman School:** Construction of Classroom Building and Site Improvements

- **Elevator Code Compliance:** As needed
- **Haney Technical College:** Remainder of Furniture, Fixtures & Equipment (FFE) for new replacement building
- **Hiland Park Elementary School:** Construction of Classroom Building to include Furniture, Fixtures & Equipment (FFE)
- **HVAC Emergency Repairs:** As Needed
- **Land Purchases:** As Needed
- **Lawncare Services:** Districtwide
- **Lighting Upgrades:** Districtwide
- **Lucille Moore Elementary:** Campus-wide Renovation to include Furniture, Fixtures & Equipment (FFE)
- **Merritt Brown Middle School:** Construction of Classroom Building to include Furniture, Fixtures & Equipment (FFE)
- **Modular Classrooms:** Lease Payments; Relocation & Set-up As Needed
- **Mosley High School:** Furniture, Fixtures & Equipment (FFE) for newly renovated band-room
- **Mosley High School:** Furniture, Fixtures & Equipment (FFE) for new Outdoor Ed Classroom
- **Mowat:** Construction of New Cafeteria and Administration; Remodel Existing cafeteria and Administration into Clinic and Classrooms
- **Nelson Building:** Phase 1 Envelope Repairs
- **Northside Elementary School:** Furniture, Fixtures & Equipment (FFE) for new classroom building
- **Other Automobiles:** As Needed
- **Palm Bay Charter Academy:** Completion of Construction of Soccer Fields
- **Patronis Elementary School:** Furniture, Fixtures & Equipment (FFE) for Campus-wide Renovation
- **Rising Leaders Academy:** Bathroom Renovations
- **Roofing:** Repairs and Maintenance As Needed
- **Rutherford Batting Cage:** Construction of batting cage
- **Safety and Security Projects & Equipment:** As Needed

- **Small & Preventive Projects:** This includes several small projects that require engineering and/or contracting such as inspections, fire alarms, site improvements, HVAC upgrades, flooring, lighting, painting, accessibility, hazardous materials, and athletic facilities. This appropriation also provides for the correction of deficiencies identified in the casualty sanitation, fire safety, and facility assessment inspection reports for all District facilities and for playground equipment.
- **Southport Elementary School:** Furniture, Fixtures, & Equipment (FFE) for new classroom building
- **Southport Elementary School Gym:** Construction of elementary gymnasium
- **Technology Support:** District-wide
- **Tommy Smith Elementary:** Campus-wide Renovation to include Furniture, Fixtures & Equipment (FFE)
- **Tommy Smith Elementary:** Furniture, Fixtures, & Equipment (FFE) for new classroom building
- **Tyndall Academy:** Conduct required Environmental Study of proposed location for new school
- **University Academy:** Site Work and Construction of P.E. Pavilion
- **West Bay Elementary School:** Construction of Classroom Building to include Furniture, Fixtures & Equipment (FFE)

Enrollment Trends

District-wide enrollment is projected to be 27,874. Charter school enrollment is projected at 5,121 students or approximately 18% of the District's total enrollment. As a result, the Florida Education Finance Program (FEFP) passed through to charter schools for FY24 is expected to be approximately \$41.1 million.

Millage Rates and Property Values

The taxable value of property in Bay County has increased by \$5.4 billion for fiscal year 2023-2024. Total millage assessed by the District is decreasing from 5.504 mills for FY23 to 5.483 mills for FY24. Of the 5.483 mills, 3.235 is Required Local Effort (RLE) set by the State in order to participate in the Florida Education Finance Program (FEFP). The portion controlled by the School Board includes 1.500 mills for capital improvement and .748 discretionary mills for the general fund.

Conclusion

The District's Strategic Plan and initiatives are the main drivers of the budget development process and are balanced with existing funding constraints. All decision-making involved with the preparation of the tentative budget has centered on targeting our limited resources to support the highest needs of our students.

As with any projection, this budget will change during the year as needs change and critical areas are identified. Budget amendments are submitted to the School Board for approval during the year in order to make the best use of available resources and to maximize opportunities for the students of Bay County. I hereby submit and recommend this budget to the Bay County School Board for fiscal year 2023-2024.

Sincerely,

A handwritten signature in black ink, appearing to read "Mark McQueen". The signature is stylized and cursive, with a large, looped flourish at the end.

Mark McQueen,
Superintendent



Principal Officials

Tentative Fiscal Year 2023-2024

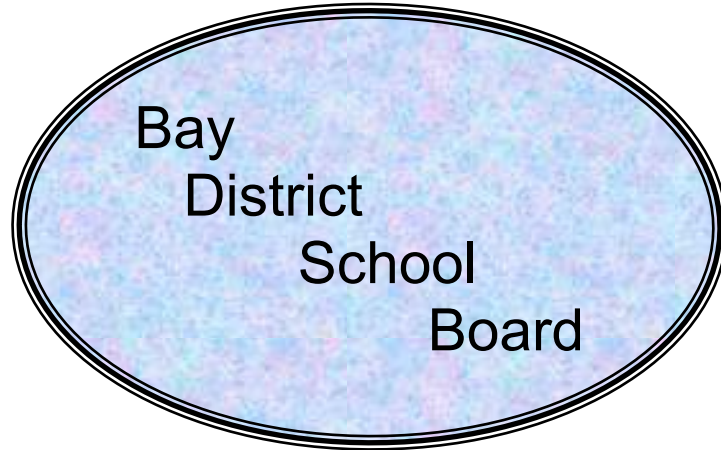
Jerry Register
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District 5



Mark McQueen
Superintendent

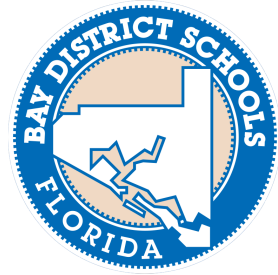
Jim Loyed
Executive Director Business Support

Gena Burgans
Deputy Superintendent- Operational Services

Josh Balkom
Acting Deputy Superintendent- Professional & Community Services

Denise Kelley
Deputy Superintendent- Teaching & Learning

Bay District Schools Strategic Plan Scorecard



BDS Mission:

We are a compassionate community dedicated to providing each student with pathways to success.

BDS Vision:

Teaching. Inspiring. Encouraging.

Focus Area	Strategic Goal	Key Performance Indicator (KPI) <i>How are we going to measure success?</i>
Whole Child	Ensure each student is healthy, safe, supported, and engaged	Increase student attendance Increase students' positive perceptions of classroom culture and school culture Increase the use of district and community wellness resources Decrease the number of discipline referrals resulting in out-of-school suspension
Academic Excellence and Outstanding Achievement	Provide each student with access to high-quality curriculum and instruction Promote early literacy Provide each student with multiple pathways to success	Increase the percentage of students achieving at grade level or above on assessments Increase participation and performance in advanced and Career and Technical Education (CTE) pathways Increase the district's graduation rate Increase the number of high-performing schools as measured by the Department of Education
Community Outreach and Engagement	Enhance trust, pride, and engagement of families and community stakeholders in our school district	Increase the number of mentors supporting students in schools Increase stakeholder participation in school events Increase the number of community partnerships Increase the total dollars raised by the Bay Education Foundation
Exceptional Talent	Recruit, develop, encourage, and retain a high-quality workforce	Increase the number of recruitment opportunities Increase the effectiveness of job-embedded professional learning Increase the use of district wellness resources Increase the retention rate of highly-qualified staff Improve employee perceptions of district and school culture
Optimal Operations	Maximize resources to support student needs	Increase the number of projects that occur on time and on/under budget Increase access to technology for students and staff Maintain the highest financial reporting standards Ensure a high-quality and responsive customer service environment



Our District

Tentative Fiscal Year 2023-2024

Bay District Schools was organized in accordance with the Florida State Constitution and Florida Statutes. Our district covers the same geographic areas as Bay County, Florida, which covers 1,033 square miles of which 758 are land and 275 are water. Bay County, Florida is located on the Gulf of Mexico, in the heart of Florida's Great Northwest. Panama City, the county seat and principle city of Bay County, is located 98 miles southwest of Tallahassee, 81 miles south of Dothan, AL, 103 miles east of Pensacola, 300 miles from Atlanta, 270 miles from Jacksonville, and 315 miles from New Orleans. Bay County is 36 miles wide and 44 miles long. Along with Panama City, there are seven other incorporated municipalities in the county: Callaway, Lynn Haven, Mexico Beach, Panama City Beach, Parker, and Springfield.

Management of the school district is independent of the County and local governments within the County. The County Tax Collector collects ad valorem taxes for the public schools, but exercises no control over the expenditures. The Bay District School Board is the governing body for public schools with broad financial responsibilities, including the approval of the annual budget, adoption of the school tax levy and the establishment of school board policy. The annual budget and accounting reports must be filed with the Florida Department of Education.

Aside from two military bases, Bay District Schools administers one of the largest budgets in the county. Members of the school board and the district staff continually develop and implement plans to manage available resources in a way that ensures a quality education for all students.

Bay school district includes 45 schools and centers and serves over 27,000 students. All schools are fully accredited by the Southern Association of Colleges and Schools.

Area schools provide a full range of programs and services for students, including elementary and secondary course offerings correlated to the Sunshine State Standards, plus a wide variety of magnet and vocational programs. A broad range of elective and extracurricular activities complement curricular programs.



Budget

Executive Summary

Tentative Fiscal Year 2023-2024

Total Budget 2023-24: \$ 701,271,126

Total Budget 2022-23: \$ 607,969,313

General Fund Budget 2023-24: \$ 331,622,107

General Fund Budget 2022-23: \$ 313,131,301

General Fund Ending Fund Balance 2023-24: \$ 17,218,767

	2023-2024	2022-2023	Difference
Projected Un-weighted FTE	27,874	26,279	1,595
Base Student Allocation	\$5,139.73	\$4,587.40	\$ 552.33
Required Local Effort Tax Millage	3.235	3.256	(0.021)
Discretionary Local Effort Tax Millage	0.748	0.748	0.000
<u>Capital Improvement Fund Tax Millage</u>	<u>1.500</u>	<u>1.500</u>	<u>0.000</u>
Total Tax Millage	5.483	5.504	(0.021)
Homeowner School Taxes (per \$50,000 value)	\$274.15	\$275.20	(\$ 1.05)

**BUDGET SUMMARY
FISCAL YEAR 2023-2024**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BAY COUNTY ARE 1.7%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

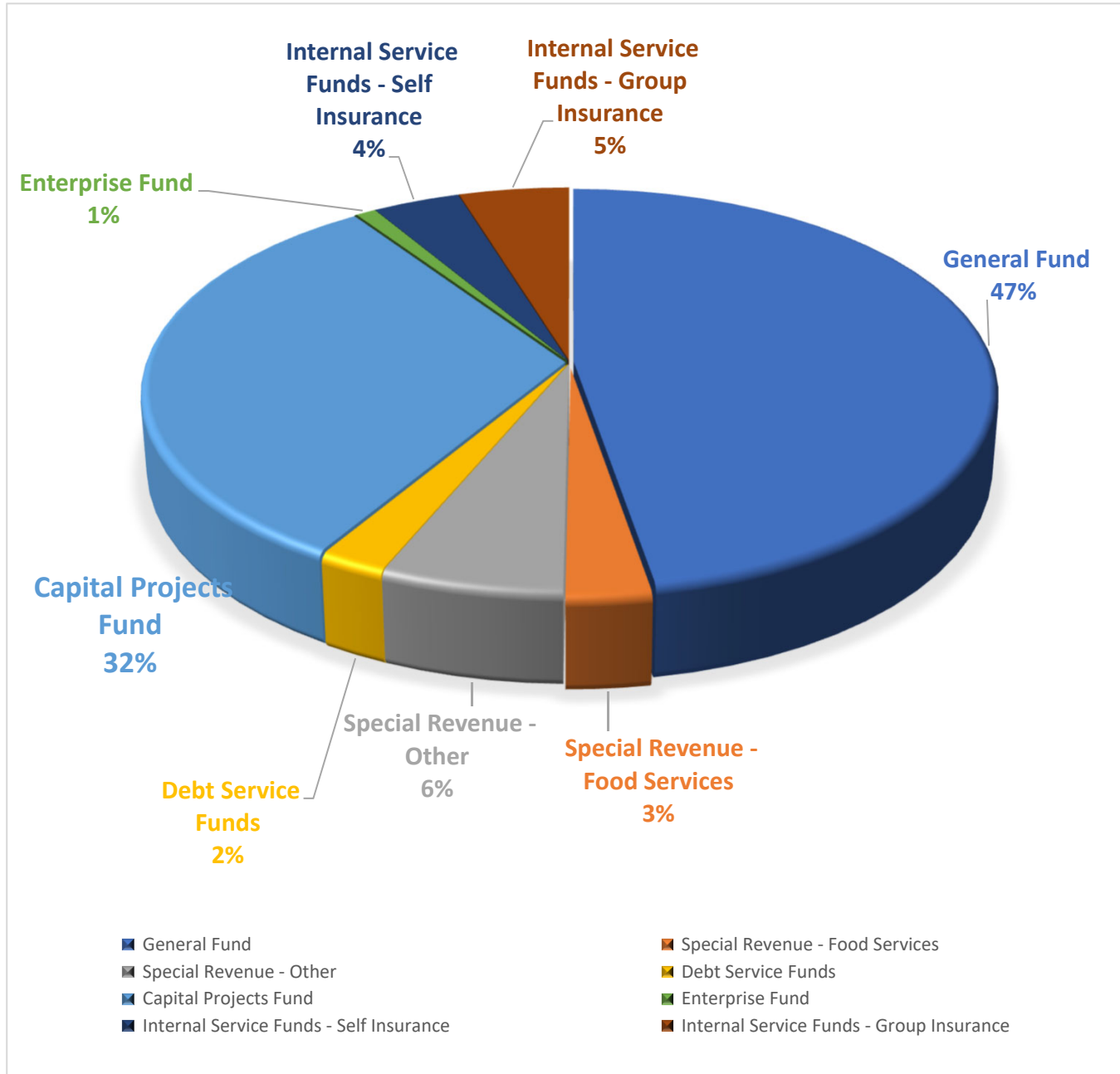
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.2350	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000			Debt Service	0.0000
Discretionary Capital Improvement	0.0000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	TOTAL MILLAGE:	5.4830

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Sources	\$ 1,334,790	\$ 54,477,464					\$ 55,812,254
State Sources	123,607,576	644,314		6,275,078			130,526,968
Local Sources	123,856,725	997,000		74,487,080	2,550,000	32,226,645	234,117,450
TOTAL SOURCES	248,799,091	56,118,778		80,762,158	2,550,000	32,226,645	420,456,672
Transfers In	4,484,976		16,103,149			6,141,483	26,729,608
Fund Balance/Net Position	78,338,040	7,655,186	15,253	142,320,803	3,660,679	22,094,885	254,084,846
TOTAL REVENUE, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 331,622,107	\$ 63,773,964	\$ 16,118,402	\$ 223,082,961	\$ 6,210,679	\$ 60,463,013	\$ 701,271,126
APPROPRIATIONS/EXPENDITURES							
Instruction	\$ 196,089,427	\$ 20,214,215					\$ 216,303,642
Pupil Personnel Services	11,107,234	7,910,519					19,017,753
Instructional Media Services	2,788,833	213,778					3,002,611
Instructional & Curriculum Development Services	3,189,118	1,146,654					4,335,772
Instructional Staff Training Services	1,777,147	2,633,325			1,036,137		5,446,609
Instructional Related Technology	1,670	424,660					426,330
School Board	998,979	29					999,008
General Administration	6,251,936	637,154					6,889,090
School Administration	16,492,892	399,829					16,892,721
Facilities Acquisition & Construction	25,513,039	7,861,590		196,680,814			230,055,443
Fiscal Services	2,099,618	6,371					2,105,989
Food Services	0	10,496,024					10,496,024
Central Services	1,952,314	152,622			1,454,850	39,002,619	42,562,405
Pupil Transportation Services	9,250,198	657,373					9,907,571
Operation of Plant	22,096,985	816,227					22,913,212
Maintenance of Plant	5,768,856	390,627					6,159,483
Administrative Technology Services	4,532,858	19,209					4,552,067
Community Services	3,228,703	32,126					3,260,829
Debt Service			16,103,149				16,103,149
TOTAL APPROPRIATIONS/ EXPENDITURES	\$ 313,139,807	\$ 54,012,332	\$ 16,103,149	\$ 196,680,814	\$ 2,490,987	\$ 39,002,619	\$ 621,429,708
Transfers Out	1,263,533			25,466,075			26,729,608
Fund Balances/Net Position	17,218,767	9,761,632	15,253	936,072	3,719,692	21,460,394	53,111,810
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS & FUND BALANCES/NET POSITION	\$ 331,622,107	\$ 63,773,964	\$ 16,118,402	\$ 223,082,961	\$ 6,210,679	\$ 60,463,013	\$ 701,271,126

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

2023-2024
PERCENTAGE OF INDIVIDUAL FUNDS TO TOTAL





Facts at a Glance

Tentative Fiscal Year 2023-2024

Schools

High Schools	3
Alternative High School	1
Middle Schools	4
Elementary Schools	17
6-12 School	1
K-8 School	2
K-12 School	1
Special Purpose Schools	3
Adult/Technical Schools	1
Charter Schools	12
Total Number of Schools	45

Students

Enrollment All Students	27,874
<i>Includes pre-K, adult and other students served</i>	
African-American	14.1%
Caucasian	62.9%
Hispanic	13.1%
Other Minority	9.9%

Food Service/Chartwells

Breakfasts served daily	4,553
Lunches served daily	10,412
Total meals served daily	14,965

Summer Food Program	
Breakfast	27,350
Lunch	33,350
Percentage free/reduced meals	59.01%

Transportation

Total students transported daily:	7,982
Miles traveled yearly (avg.):	1,018,683
Number of buses:	98

District Academic Achievement

For 2023-2023 School Year Scores:

- Class of 2022 Seniors passed 417 AP exams
- BDS High School students passed 1723 AP exams
- BDS High School students passed 800 International Baccalaureate exams
- BDS High School students earned 6 International Baccalaureate diplomas



Budgetary Funds

Tentative Year 2023-2024

The District's annual budget is made up of six different funds. Each fund has a distinct and separate purpose. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The following funds are included in this budget document:

General Funds The General Fund is the fund used to account for all financial resources except those required to be accounted for in another fund. The General Fund consists primarily of the funds required to run the day-to-day operations of the school district. This includes most teacher salaries, administrative and support personnel salaries, ordinary maintenance of facilities, transportation, and administration. The District receives State dollars for each child enrolled in the school system, so changes in the student population mean a change in dollars available and in the operating budget. This fund also includes all revenue and expenses associated with Hurricane Michael. (District General Operating and State Grant expenditures are in this fund.)

Special Revenue Funds Special Revenue Funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Use of Special Revenue Funds is required only when legally mandated. In Florida School Districts, Special Revenue Funds account for the grants the district receives from the Federal government, as well as the operations of the school food service program. This fund also includes all revenue and expenses associated with the CARES Act (Coronavirus Aid, Relief, and Economic Security), CRRSA Act (Coronavirus Response and Relief Supplemental Appropriations), and ARP Act (American Rescue Plan).

Capital Projects Funds Capital Projects Funds were created to account for financial resources to be used for the acquisition of major capital facilities. The funds are used for the construction of new buildings and renovation of existing buildings, but not for ordinary building maintenance. (Example: Capital Projects expenditures are in this fund.)

Debt Service Funds Debt Service Funds are established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest on borrowed funds which were used to renovate facilities or build new schools. (District Long-Term Debt Service expenditures are in these funds.)

Internal Service Funds Funds provided to account for the financing of goods or services provided by one department or agency to other departments or agencies of the governmental unit, or to other governmental units, on a cost reimbursement basis. (Example: Self Insurance Program expenditures and Group Health are in this fund.)

Enterprise Funds Funds established to account for any activity for which a fee is charged to external users for goods and services. (Example: Beacon Learning Center expenditures are in this fund.)

Description of Functional Activities

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 enterprise.

Function 5100 Basic (FEFP K-12)

The Basic Program is that part of the school board's Full-Time Equivalent (FTE) eligible instructional program which is not identified as Special Programs for Exceptional Students, Career Education or Adult General Education. Programs for Students at Risk and English for Speakers of Other Languages are included in this function.

Function 5200 Exceptional

Programs for exceptional student education are determined by law. Criteria for each program is specified by State Board of Education Rule. This function includes Prekindergarten ESE programs.

Function 5300 Career Education

Career Education programs are established by law with program criteria established through State Board of Education Rule. All career education courses are categorized into programs established by the Legislature.

Function 5400 Adult General

Includes all Adult General course offerings, including GED courses and testing.

Function 5500 Pre-Kindergarten

Prekindergarten program expenditures including voluntary prekindergarten.

Function 5900 Other Instruction

Instruction not qualifying for FEFP funding; such as instruction provided in recreation and leisure courses, Lifelong Learning programs or Adults with Disabilities programs.

Function 6100 Student Support Services

Those activities which are designed to assess and improve the well-being of students and to supplement the teaching process.

Function 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. Included are school media centers (school libraries) and central media center operations. Routine repair and maintenance of audio-visual equipment should be coded to this function.

Function 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 students. Included in this function are the following instructional support specialists: primary, technology, learning resource, and behavioral.

Function 6400 Instructional Staff Training Services

Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff (defined in Rule 6A-1.051, FAC) during the time of their service to the school board or school.

Function 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 administrations supervision of technology personnel, systems planning and analysis, systems application development, system operations, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology center instructional networks and similar operations should be captured in this code.

Function 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 and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc..

Function 7200 General Administration (Superintendent's Office)

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

Function 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.

Function 7400 Facilities Acquisition and Construction

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

Function 7500 Fiscal Services

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

Function 7600 Food Services

Consists of those activities concerned with providing food to students 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. Food purchased and served outside the district's defined Food Services program are to be charged to as a purchased service of the applicable function.

Function 7700 Central Services

Activities other than general administration, which support each of the other instructional and supporting services programs.

Function 7800 Student Transportation Services

Activities associated with the transportation of students to and from school activities, either between home and school, from school to school or on trips for curricular or co-curricular activities. Expenditures for the administration of student transportation services are recorded under these accounts, together with other student transportation expenses.

Function 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, including telephone service, custodial costs, and insurance costs associated with school buildings. Includes cleaning, disinfecting, heating, moving furniture, caring for grounds, school crossing guards, security and other such activities that are performed on a daily, weekly, monthly or seasonal basis. Operation of plant does not encompass repairs and replacements of facilities and equipment. Custodians may do "light" maintenance tasks, but should be coded to function 7900.

Function 8100 Maintenance of Plant

Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

Function 8200 Administrative Technology Services

Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems and administrative and managerial data processing. 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, system planning and analysis, systems application development, systems operations, network support services, hardware maintenance and support services and other technology-related administrative costs.

Function 9100 Community Services

Community services consist of those activities that are not related to providing education for students 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.

Function 9200 Debt Service

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

Function 9700 Transfer of Funds

These are budgeted transactions which withdraw money from one fund and place it in another fund within the same government reporting entity.

SUMMARY BUDGET

**SUMMARY BUDGET
REQUIRED BY FLORIDA
DEPARTMENT OF EDUCATION**

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2023-24

Select District: BAY
 Select Year Ended June 30: 2024

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser	30,893,805,547.00																														
B. Millage Levies on Nonexempt Property:																															
	DISTRICT MILLAGE LEVIES																														
	<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 33%;">Nonvoted</th> <th style="width: 33%;">Voted</th> <th style="width: 33%;">Total</th> </tr> </thead> <tbody> <tr> <td>1. Required Local Effort</td> <td style="text-align: center;">3.2350</td> <td style="text-align: center;">3.2350</td> </tr> <tr> <td>2. Prior-Period Funding Adjustment Millage</td> <td></td> <td></td> </tr> <tr> <td>3. Discretionary Operating</td> <td style="text-align: center;">0.7480</td> <td style="text-align: center;">0.7480</td> </tr> <tr> <td>4. Additional Operating</td> <td></td> <td></td> </tr> <tr> <td>5. Additional Capital Improvement</td> <td></td> <td></td> </tr> <tr> <td>6. Local Capital Improvement</td> <td style="text-align: center;">1.5000</td> <td style="text-align: center;">1.5000</td> </tr> <tr> <td>7. Discretionary Capital Improvement</td> <td></td> <td></td> </tr> <tr> <td>8. Debt Service</td> <td></td> <td></td> </tr> <tr> <td>TOTAL MILLS</td> <td style="text-align: center;">5.4830</td> <td style="text-align: center;">5.4830</td> </tr> </tbody> </table>	Nonvoted	Voted	Total	1. Required Local Effort	3.2350	3.2350	2. Prior-Period Funding Adjustment Millage			3. Discretionary Operating	0.7480	0.7480	4. Additional Operating			5. Additional Capital Improvement			6. Local Capital Improvement	1.5000	1.5000	7. Discretionary Capital Improvement			8. Debt Service			TOTAL MILLS	5.4830	5.4830
Nonvoted	Voted	Total																													
1. Required Local Effort	3.2350	3.2350																													
2. Prior-Period Funding Adjustment Millage																															
3. Discretionary Operating	0.7480	0.7480																													
4. Additional Operating																															
5. Additional Capital Improvement																															
6. Local Capital Improvement	1.5000	1.5000																													
7. Discretionary Capital Improvement																															
8. Debt Service																															
TOTAL MILLS	5.4830	5.4830																													

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	250,000.00
Reserve Officers Training Corps (ROTC)	3191	334,790.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	584,790.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	750,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	750,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	90,324,434.00
Workforce Development	3315	2,943,438.00
Workforce Development Capitalization Incentive Grant	3316	14,255.00
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	250,000.00
State Forest Funds	3342	
State License Tax	3343	68,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	27,794,083.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,983,751.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	229,615.00
Total State	3300	123,607,576.00
<i>LOCAL:</i>		
District School Taxes	3411	118,128,027.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	2,000,000.00
Gifts, Grants and Bequests	3440	74,415.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	2,829,283.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	825,000.00
Total Local	3400	123,856,725.00
TOTAL ESTIMATED REVENUES		248,799,091.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,484,976.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,484,976.00
TOTAL OTHER FINANCING SOURCES		4,484,976.00
Fund Balance, July 1, 2023	2800	78,338,040.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		331,622,107.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	196,089,427.00	93,677,049.00	33,099,517.00	43,249,254.00	2,400.00	18,757,702.00	1,565,432.00	5,738,073.00
Student Support Services	6100	11,107,234.00	6,929,017.00	2,311,925.00	145,776.00		1,646,638.00	17,051.00	56,827.00
Instructional Media Services	6200	2,788,833.00	1,765,777.00	566,230.00	42,873.00		28,616.00	365,466.00	19,871.00
Instruction and Curriculum Development Services	6300	3,189,118.00	2,080,285.00	739,141.00	216,322.00		112,820.00	24,303.00	16,247.00
Instructional Staff Training Services	6400	1,777,147.00	1,102,942.00	367,210.00	236,848.00		35,505.00	6,566.00	28,076.00
Instruction-Related Technology	6500	1,670.00			31.00		1,639.00		
Board	7100	998,979.00	248,415.00	230,064.00	487,000.00		5,500.00	3,000.00	25,000.00
General Administration	7200	6,251,936.00	564,810.00	180,818.00	5,458,394.00		21,754.00	2,850.00	23,310.00
School Administration	7300	16,492,892.00	12,112,968.00	3,991,251.00	150,612.00		109,580.00	101,393.00	27,088.00
Facilities Acquisition and Construction	7400	25,513,039.00	862,532.00	336,533.00	101,250.00		12,970.00	24,199,454.00	300.00
Fiscal Services	7500	2,099,618.00	1,404,659.00	517,090.00	105,577.00	17,427.00	33,665.00	10,000.00	11,200.00
Food Service	7600								
Central Services	7700	1,952,314.00	1,258,933.00	478,855.00	83,754.00	3,000.00	44,939.00	39,922.00	42,911.00
Student Transportation Services	7800	9,250,198.00	4,261,851.00	2,269,956.00	1,234,812.00	1,006,328.00	382,326.00	21,900.00	73,025.00
Operation of Plant	7900	22,096,985.00	4,483,039.00	2,676,921.00	4,559,339.00	8,903,059.00	1,341,188.00	116,591.00	16,848.00
Maintenance of Plant	8100	5,768,856.00	2,665,406.00	1,455,482.00	492,581.00	197,776.00	776,812.00	174,063.00	6,736.00
Administrative Technology Services	8200	4,532,858.00	1,974,745.00	683,719.00	1,603,104.00	1,020.00	40,124.00	226,996.00	3,150.00
Community Services	9100	3,228,703.00	2,083,058.00	533,071.00	85,330.00		90,685.00	64,609.00	371,950.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		313,139,807.00	137,475,486.00	50,437,783.00	58,252,857.00	10,131,010.00	23,442,463.00	26,939,596.00	6,460,612.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970	1,263,533.00							
To Enterprise Funds	990								
Total Transfers Out	9700	1,263,533.00							
TOTAL OTHER FINANCING USES		1,263,533.00							
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750	17,218,767.00							
TOTAL ENDING FUND BALANCE	2700	17,218,767.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		331,622,107.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	10,885,250.00
USDA-Donated Commodities	3265	600,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,485,250.00
<i>STATE:</i>		
School Breakfast Supplement	3337	45,000.00
School Lunch Supplement	3338	65,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	110,000.00
<i>LOCAL:</i>		
Investment Income	3430	75,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	922,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	997,000.00
TOTAL ESTIMATED REVENUES		12,592,250.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	7,655,186.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		20,247,436.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	336,184.00
Employee Benefits	200	137,271.00
Purchased Services	300	8,489,978.00
Energy Services	400	373,600.00
Materials and Supplies	500	641,593.00
Capital Outlay	600	255,178.00
Other	700	252,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		10,485,804.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2024	2710	
Restricted Fund Balance, June 30, 2024	2720	9,761,632.00
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	
Unassigned Fund Balance, June 30, 2024	2750	
TOTAL ENDING FUND BALANCE	2700	9,761,632.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		20,247,436.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	18,536.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	100,562.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	506,806.00
Individuals with Disabilities Education Act (IDEA)	3230	1,549,961.00
Elementary and Secondary Education Act, Title I	3240	2,230,786.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	1,875,721.00
Total Federal Through State And Local	3200	6,282,372.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	534,314.00
Total State	3300	534,314.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,816,686.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,816,686.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	2,937,877.00	1,705,218.00	717,296.00	197,055.00		248,468.00	28,900.00	40,940.00
Student Support Services	6100	2,293,647.00	1,387,530.00	572,097.00	79,497.00	1,924.00	179,505.00	48,666.00	24,428.00
Instructional Media Services	6200	10,596.00	7,841.00	2,570.00				185.00	
Instruction and Curriculum Development Services	6300	512,875.00	240,128.00	156,470.00	85,480.00		18,806.00	11,991.00	
Instructional Staff Training Services	6400	753,623.00	177,022.00	41,996.00	408,532.00		12,975.00		113,098.00
Instruction-Related Technology	6500	190,242.00							190,242.00
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	15,796.00	13,015.00	1,581.00	1,200.00				
Student Transportation Services	7800	102,030.00			22,086.00	383.00	385.00		79,176.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,816,686.00	3,530,754.00	1,492,010.00	793,850.00	2,307.00	460,139.00	89,742.00	447,884.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,816,686.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	40,179.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	40,179.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		40,179.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		40,179.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	8,433.00			31.00		185.00	7,217.00	1,000.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	29,158.00						29,158.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	2,588.00			1,497.00		931.00	160.00	
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		40,179.00			1,528.00		1,116.00	36,535.00	1,000.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		40,179.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	2,055,889.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,055,889.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,055,889.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,055,889.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,060,325.00	6,527.00	4,318.00	674,352.00		243,309.00	106,819.00	25,000.00
Student Support Services	6100	97,357.00	79,207.00	12,036.00	6,114.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	11,763.00	781.00	206.00			1,000.00	9,776.00	
Instructional Staff Training Services	6400	973.00		929.00	44.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	18,263.00							18,263.00
School Administration	7300								
Facilities Acquisition and Construction	7400	785,346.00						785,346.00	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	12,598.00			12,598.00				
Operation of Plant	7900	69,264.00	107.00	33.00	69,124.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,055,889.00	86,622.00	17,522.00	762,232.00		244,309.00	901,941.00	43,263.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,055,889.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	63,282.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	63,282.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		63,282.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		63,282.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	35,845.00	6,800.00	879.00	7,500.00		20,666.00		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,208.00	4,376.00	832.00					
Instructional Staff Training Services	6400	22,229.00	5,120.00	463.00	16,646.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		63,282.00	16,296.00	2,174.00	24,146.00		20,666.00		
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		63,282.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	33,325,365.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	33,325,365.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		33,325,365.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		33,325,365.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	15,872,430.00	4,459,328.00	1,506,271.00	8,200,201.00		1,228,423.00	51,251.00	426,956.00
Student Support Services	6100	4,724,417.00	3,214,143.00	860,476.00	568,040.00		71,842.00	9,916.00	
Instructional Media Services	6200	203,182.00	168,195.00	31,365.00	3,622.00				
Instruction and Curriculum Development Services	6300	567,101.00	221,467.00	147,871.00	156,874.00		22,889.00	18,000.00	
Instructional Staff Training Services	6400	1,838,284.00	1,398,898.00	328,859.00	48,131.00		12,914.00		49,482.00
Instruction-Related Technology	6500	234,418.00	4,000.00	417.00	230,001.00				
Board	7100	29.00		29.00					
General Administration	7200	578,637.00	532.00	135.00	12,034.00				565,936.00
School Administration	7300	399,829.00	257,729.00	57,279.00	84,821.00				
Facilities Acquisition and Construction	7400	7,047,086.00			49,864.00			6,997,222.00	
Fiscal Services	7500	6,371.00	5,500.00	871.00					
Food Services	7600	10,220.00	15.00	30.00	10,175.00				
Central Services	7700	117,279.00	15,200.00	2,079.00					100,000.00
Student Transportation Services	7800	539,745.00	129,000.00	24,513.00	1,415.00				384,817.00
Operation of Plant	7900	746,963.00	250,706.00	155,834.00	289,927.00		29,621.00		20,875.00
Maintenance of Plant	8100	390,627.00	8,600.00	683.00	381,344.00				
Administrative Technology Services	8200	19,209.00	17,500.00	1,709.00					
Community Services	9100	29,538.00	10,250.00	1,072.00	18,216.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		33,325,365.00	10,161,063.00	3,119,493.00	10,054,665.00		1,365,689.00	7,076,389.00	1,548,066.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		33,325,365.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	1,225,127.00
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,225,127.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,225,127.00
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,225,127.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	299,305.00		26,995.00	137,674.00		55,628.00	77,168.00	1,840.00
Student Support Services	6100	795,098.00	541,706.00	209,870.00	42,047.00		820.00	655.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	49,707.00			36,199.00		3,500.00	10,000.00	8.00
Instructional Staff Training Services	6400	18,216.00	2,000.00	854.00	15,362.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	40,254.00							40,254.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	19,547.00	13,520.00	3,496.00	1,753.00				778.00
Student Transportation Services	7800	3,000.00			3,000.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,225,127.00	557,226.00	241,215.00	236,035.00		59,948.00	87,823.00	42,880.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,225,127.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
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For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
<i>STATE SOURCES:</i>									
CO&DS Withheld for SBE/COBI Bonds	3322								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300								
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	16,103,149.00						16,103,149.00	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	16,103,149.00						16,103,149.00	
TOTAL OTHER FINANCING SOURCES		16,103,149.00						16,103,149.00	
Fund Balance, July 1, 2023	2800	15,253.00						15,253.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		16,118,402.00						16,118,402.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	10,120,000.00						10,120,000.00	
Interest	720	5,983,149.00						5,983,149.00	
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	16,103,149.00						16,103,149.00	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730	15,253.00						15,253.00	
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCES	2700	15,253.00						15,253.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		16,118,402.00						16,118,402.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
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For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	926,583.00										
Interest on Undistributed CO&DS	3325	7,825.00										
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	5,340,670.00				412,744.00						4,927,926.00
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	6,275,078.00				412,744.00		934,408.00				4,927,926.00
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	44,487,080.00							44,487,080.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	30,000,000.00									30,000,000.00	
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	74,487,080.00							44,487,080.00		30,000,000.00	
TOTAL ESTIMATED REVENUES		80,762,158.00				412,744.00		934,408.00	44,487,080.00		34,927,926.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2023	2800	142,320,803.00						4,522,813.00	68,954,776.00		68,843,214.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		223,082,961.00				412,744.00		5,457,221.00	113,441,856.00		103,771,140.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	92,079,180.00						3,434,312.00	62,810,428.00		25,834,440.00	
Furniture, Fixtures and Equipment	640	14,215,410.00				412,744.00			2,446,512.00		11,356,154.00	
Motor Vehicles (Including Buses)	650	1,288,503.00							1,288,503.00			
Land	660	561,182.00									561,182.00	
Improvements Other Than Buildings	670	2,941,710.00							774,566.00		2,167,144.00	
Remodeling and Renovations	680	60,631,781.00						2,022,909.00	23,860,442.00		34,748,430.00	
Computer Software	690	7,551,100.00							250,000.00		7,301,100.00	
Charter School Local Capital Improvement	793	1,454,107.00							1,454,107.00			
Charter School Capital Outlay Sales Tax	795	15,957,841.00									15,957,841.00	
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		196,680,814.00				412,744.00		5,457,221.00	92,884,558.00		97,926,291.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	4,484,976.00							4,484,976.00			
To Debt Service Funds	920	16,103,149.00							10,258,300.00		5,844,849.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970	4,877,950.00							4,877,950.00			
To Enterprise Funds	990											
Total Transfers Out	9700	25,466,075.00							19,621,226.00		5,844,849.00	
TOTAL OTHER FINANCING USES		25,466,075.00							19,621,226.00		5,844,849.00	
Nonspendable Fund Balance, June 30, 2024	2710											
Restricted Fund Balance, June 30, 2024	2720											
Committed Fund Balance, June 30, 2024	2730											
Assigned Fund Balance, June 30, 2024	2740	936,072.00							936,072.00			
Unassigned Fund Balance, June 30, 2024	2750											
TOTAL ENDING FUND BALANCES	2700	936,072.00							936,072.00			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		223,082,961.00				412,744.00		5,457,221.00	113,441,856.00		103,771,140.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	2,500,000.00						2,500,000.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,500,000.00						2,500,000.00	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	50,000.00						50,000.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		50,000.00						50,000.00	
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2023	2880	3,660,679.00						3,660,679.00	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		6,210,679.00						6,210,679.00	
ESTIMATED EXPENSES									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	1,194,306.00						1,194,306.00	
Employee Benefits	200	381,604.00						381,604.00	
Purchased Services	300	774,496.00						774,496.00	
Energy Services	400								
Materials and Supplies	500	26,393.00						26,393.00	
Capital Outlay	600	34,000.00						34,000.00	
Other (including Depreciation)	700	80,188.00						80,188.00	
Total Operating Expenses		2,490,987.00						2,490,987.00	
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	3,719,692.00						3,719,692.00	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		6,210,679.00						6,210,679.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481	6,019,645.00	6,019,645.00						
Charges for Sales	3482								
Premium Revenue	3484	25,507,000.00		25,507,000.00					
Other Operating Revenues	3489								
Total Operating Revenues		31,526,645.00	6,019,645.00	25,507,000.00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	700,000.00	500,000.00	200,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		700,000.00	500,000.00	200,000.00					
<i>Transfers In:</i>									
From General Fund	3610	1,263,533.00	1,263,533.00						
From Debt Service Funds	3620								
From Capital Projects Funds	3630	4,877,950.00	4,877,950.00						
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	6,141,483.00	6,141,483.00						
Net Position, July 1, 2023	2880	22,094,885.00	14,059,715.00	8,035,170.00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		60,463,013.00	26,720,843.00	33,742,170.00					
ESTIMATED EXPENSES									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	279,577.00	279,577.00						
Employee Benefits	200	106,937.00	106,937.00						
Purchased Services	300	13,119,482.00	7,757,658.00	5,361,824.00					
Energy Services	400								
Materials and Supplies	500	7,073.00	6,573.00	500.00					
Capital Outlay	600	39,187.00	38,523.00	664.00					
Other (including Depreciation)	700	25,450,363.00	4,423,449.00	21,026,914.00					
Total Operating Expenses		39,002,619.00	12,612,717.00	26,389,902.00					
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	21,460,394.00	14,108,126.00	7,352,268.00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		60,463,013.00	26,720,843.00	33,742,170.00					



GENERAL FUND

GENERAL FUND REVENUE AND BALANCES

REFER TO PAGE 2 OF THE DISTRICT SUMMARY BUDGET

1. **FEDERAL DIRECT REVENUE:** The revenue budgeted is for Federal Impact funds, ROTC, and funds associated with Hurricane Michael.

2. **STATE SOURCES REVENUE:** Most of the funds budgeted are furnished to us by the Department of Education. We are required to use these certified amounts from formal DOE calculations in our budget.

The state revenue portion of the Budget includes FEFP and categoricals. Included in the Florida Education Finance Program (FEFP) and categoricals are funds earmarked for Safe Schools (\$2,646,753), ESE Guaranteed Allocation (\$10,498,032), Educational Enrichment Allocation (\$8,164,881), DJJ Supplement Allocation (\$25,132), and Class Size Reduction categorical (\$27,794,083). The funding for the teacher salary increase is also included in this revenue in the amount of \$9,738,049.

2. **LOCAL SOURCES REVENUE:** The amount budgeted for District School Taxes is based upon projected needs and State Law. In order to participate in the Florida Education Finance Program, the School Board is required to levy 3.235 mills as the Required Local Effort; additionally, the State calculations provide a Supplemental Discretionary Millage of .748. The value of a mill is \$29,658,053. The total operating millage levy proposed in the Superintendent's Tentative Budget is 3.983 mills; this is a decrease of 0.021 mills from the 2022-2023 levy.

3. **BALANCE AT BEGINNING OF YEAR:** This amount is shown as Fund Balance at the bottom of Page 3 of the Summary Budget and represents the School Board's operating assets as of June 30, 2023. Included in this amount is reserve for encumbrances (\$10,637,925) and reserve for program and school carryovers (\$37,432,402). Additionally, \$13,048,946 of the fund balance was used to balance appropriations with revenue in the 2023-2024 Budget. Therefore, the remaining fund balance of \$17,218,767 is unreserved.

4. **APPROPRIATIONS:** Appropriations by project included in the 2023-2024 General Fund Budget are shown on the next page.

**General Fund Report
FY 2023/24**

PRJ. #	DISTRICT ONLY	Total 2023/2024	Total 2022/2023	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	24 less 23	% Chg
0000	FUNC.5000 DISTRICT SALARIES	\$ 89,638,629	\$ 80,968,092	\$ 8,670,537	10.7%
0000	FUNC.6000 DISTRICT SALARIES	6,572,147	6,067,763	504,384	8.3%
0000	FUNC.7300 DISTRICT SALARIES	11,573,102	10,863,143	709,959	6.5%
0000	0000 DISTRICT MISCELLANEOUS	34,000	59,245	(25,245)	(42.6%)
0000	UTILITIES	9,622,942	9,269,717	353,225	3.8%
0001	SCHOOL BUDGETS	10,739,011	10,409,769	329,242	3.2%
0004	TEACHER LEADERSHIP SUPPLEMENTS	264,020	237,107	26,913	11.4%
0007	RETIREMENT INCENTIVE BONUS	433,018	440,182	(7,164)	(1.6%)
0010	BOARD APPROVED ADD-ON UNITS	-	1,116,498	(1,116,498)	(100.0%)
0011	DJJ SUPPLEMENTS	25,132	26,283	(1,151)	(4.4%)
0012	LOW PERFORMING SCHOOLS	10,000	10,000	-	0.0%
0014	ROSENWALD ALLOCATION UNITS	2,795,972	2,539,798	256,174	10.1%
0015	IN SCHOOL SUSPENSION PARA'S	208,675	208,393	282	0.1%
0019	DISTRICT COMMUNICATIONS	197,900	210,000	(12,100)	(5.8%)
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	-	0.0%
0021	SCHOOL BUDGET SUPPLEMENTS	1,539,278	1,468,124	71,154	4.8%
0022	GRADE CHAIR SUPPLEMENTS	357,816	318,084	39,732	12.5%
0032	TEACHER SALARY INCREASE ALLOCATION	8,082,516	5,899,807	2,182,709	37.0%
0038	ELEMENTARY TEACHER ABSENCES	50,000	200,000	(150,000)	(75.0%)
0040	TRANSPORTATION	8,721,978	8,466,825	255,153	3.0%
0041	SCHOOL EXTRACURRICULAR TRAVEL	245,500	227,900	17,600	7.7%
0051	CS&I SCHOOLS SUPPLEMENTS	3,559,166	-	3,559,166	0.0%
0060	MAINTENANCE	4,218,888	4,343,273	(124,385)	(2.9%)
0080	STADIUM MANAGEMENT PROJECT	565,343	575,722	(10,379)	(1.8%)
0100	SCHOOL BOARD	948,479	933,326	15,153	1.6%
0101	DISTRICT UNEMPLOYMENT COMPENSATION	50,000	50,000	-	0.0%
0106	MENTAL HEALTH ALLOCATION	1,544,178	1,267,976	276,202	21.8%
0120	DISTRICT SUPERINTENDENT	300,828	348,175	(47,347)	(13.6%)
0130	PROPERTY INVENTORY	169,509	169,395	114	0.1%
0140	INTERNAL ACCOUNTS AUDITOR	131,955	142,523	(10,568)	(7.4%)
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	231,756	295,682	(63,926)	(21.6%)
0151	COURIER OPERATIONS	116,534	118,677	(2,143)	(1.8%)
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	-	139,666	(139,666)	(100.0%)
0167	CHARTER SCHOOL SERVICES	41,603	39,425	2,178	5.5%
0200	DEPUTY SUPERINTENDENT - TEACHING & LEARNING	263,708	263,706	2	0.0%
0202	MKL ALLOCATION UNITS	2,829,009	2,663,996	165,013	6.2%
0204	ESE SUMMER SCHOOL	241,040	240,940	100	0.0%
0207	ACADEMIC FAIRS AND COMPETITION	20,000	20,000	-	0.0%
0210	STATE READING ALLOCATION	1,131,583	1,289,503	(157,920)	(12.2%)
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	-	0.0%
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,450	20,450	-	0.0%
0216	READING TRAINING	88,062	104,117	(16,055)	(15.4%)
0217	MIDDLE SCHOOL INITIATIVES	54,000	54,000	-	0.0%
0219	HOSPITAL/HOMEBOUND SVCS	87,340	55,366	31,974	57.8%
0221	IMPLEMENTATION OF STATE INITIATIVES	-	39,000	(39,000)	(100.0%)
0222	ASPIRE ACADEMIES	2,027,276	2,219,227	(191,951)	(8.6%)
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	385,096	383,554	1,542	0.4%
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	35,000	35,000	-	0.0%
0230	INSTRUCTIONAL MEDIA RESOURCES	437,976	443,660	(5,684)	(1.3%)
0237	TURNAROUND SCHOOL SUPPLEMENT	510,725	487,760	22,965	4.7%
0238	DIRECTOR OF FEDERAL PROGRAMS	104,269	101,349	2,920	2.9%
0240	EXTRACURRICULAR OFFICE	165,748	172,248	(6,500)	(3.8%)
0262	PUBLIC SCHOOL CHOICE	137,183	145,151	(7,968)	(5.5%)
0263	ESE THERAPISTS	1,770,191	1,731,665	38,526	2.2%
0264	ESE EXTERNAL CONTRACT THERAPISTS	162,500	132,758	29,742	22.4%
0266	FTE/ESE PARAPROFESSIONALS	4,407,243	3,884,190	523,053	13.5%
0268	DIRECTORS K12 & ADULT INSTRUCTION	494,682	505,448	(10,766)	(2.1%)
0269	DIRECTOR OF ESE	1,258,100	543,309	714,791	131.6%
0270	DIRECTOR OF STUDENT SVCS	754,863	1,547,624	(792,761)	(51.2%)
0272	E-TECHNOLOGY	542,114	522,451	19,663	3.8%
0273	ELEMENTARY ESE ALLOCATION	525,000	500,000	25,000	5.0%
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	937,757	948,311	(10,554)	(1.1%)
0301	EMPLOYEE RELOCATION REIMBURSEMENT	65,000	-	65,000	0.0%

**General Fund Report
FY 2023/24**

PRJ. #	DISTRICT ONLY	Total 2023/2024	Total 2022/2023	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	24 less 23	% Chg
0320	MIS -TECHNOLOGY & INFORMATION	4,224,021	4,069,031	154,990	3.8%
0325	MIS - TECH REPLACEMENT	180,000	12,500	167,500	1340.0%
0352	SCHOOL & COMMUNITY RELATIONS	271,080	266,277	4,803	1.8%
0400	BUSINESS OFFICE	419,877	418,526	1,351	0.3%
0410	BAY DISTRICT WAREHOUSE	256,433	238,018	18,415	7.7%
0420	PURCHASING OFFICE	340,863	341,859	(996)	(0.3%)
0430	FINANCE OFFICE	430,793	438,581	(7,788)	(1.8%)
0440	PAYROLL OFFICE	406,159	420,651	(14,492)	(3.4%)
0450	FACILITIES	1,246,665	1,231,718	14,947	1.2%
0460	EXE DIR - BUSINESS & SUPPORT SVCS (CFO)	222,257	200,943	21,314	10.6%
0470	DEPUTY SUPERINTENDENT - OPERATIONS	252,111	206,390	45,721	22.2%
0475	NELSON BUILDING OPERATIONS	265,651	265,651	-	0.0%
0476	R.L. YOUNG CENTER OPERATIONS	144,274	138,789	5,485	4.0%
0792	VIRTUAL ACADEMY	35,890	110,196	(74,306)	(67.4%)
0793	BAY VIRTUAL	322,035	615,688	(293,653)	(47.7%)
0794	BDS COURSE OFFERINGS	768,558	750,338	18,220	2.4%
2006	LIMITED ENGLISH PROFICIENCY	1,336,975	1,273,393	63,582	5.0%
2008	ASSESSMENT & ACCOUNTABILITY	296,576	296,576	-	0.0%
2009	BDS CTE PROGRAM	130,926	136,509	(5,583)	(4.1%)
2010	MEDICAID REIMBURSEMENT	117,331	110,253	7,078	6.4%
2013	INTERNATIONAL BACCALAUREATE	116,363	68,346	48,017	70.3%
2015	EXTRACURRICULAR ACTIVITIES	188,900	156,000	32,900	21.1%
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	-	0.0%
2017	MAINTENANCE PECO/LCI	1,500,000	1,350,000	150,000	11.1%
2018	BLOOD-BORNE PATHOGENS	-	350	(350)	(100.0%)
2019	SCHOOL RESOURCE OFFICER PROGRAM	1,232,215	1,005,430	226,785	22.6%
2021	HIGH SCHOOL REMEDIATION	76,680	76,680	-	0.0%
2025	INSERVICE EDUCATION	818,954	845,483	(26,529)	(3.1%)
2026	HEALTHCARE CONTRACT	739,562	679,562	60,000	8.8%
2029	SPECIAL OLYMPICS	2,000	2,000	-	0.0%
2031	BAND INSTRUMENT REPAIR / UNIFORM	119,400	119,400	-	0.0%
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,829,283	2,841,670	(12,387)	(0.4%)
2037	INSTRUCTIONAL MATERIALS-TEXTBOOKS	1,813,019	1,474,321	338,698	23.0%
2070	ADVANCED PLACEMENT	1,118,302	914,981	203,321	22.2%
2071	R.O.T.C.	820,731	829,803	(9,072)	(1.1%)
2073	TEEN PARENTING	68,883	74,103	(5,220)	(7.0%)
2074	DUAL ENROLLMENT	247,000	200,000	47,000	23.5%
2113	A I C E	803,648	852,235	(48,587)	(5.7%)
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	-	0.0%
2131	BAND EQUIPMENT	52,390	52,390	-	0.0%
2133	SCHOOL IMPROVEMENT	57,000	60,800	(3,800)	(6.3%)
2137	INSTRUCTIONAL MATERIALS-SCIENCE	36,420	31,397	5,023	16.0%
2173	ESE DROPOUT PREVENTION	24,513	24,513	-	0.0%
2213	INDUSTRY CERTIFICATION	750,144	953,405	(203,261)	(21.3%)
2237	INSTRUCTIONAL MATERIALS-LIBRARY MEDIA	133,244	114,867	18,377	16.0%
2273	REGULAR DROPOUT PREVENTION	89,441	89,360	81	0.1%
2337	INSTRUCTIONAL MATERIALS-DUAL ENROLL	115,211	101,251	13,960	13.8%
2437	INSTRUCTIONAL MATERIALS-ESE APPS	43,032	37,593	5,439	14.5%
2705	DISTRICT SAFETY OFFICERS	1,611,635	1,433,438	178,197	12.4%
2706	SAFE SCHOOLS	70,500	24,200	46,300	191.3%
2707	DISTRICT SAFETY & SECURITY MANAGER	642,395	569,795	72,600	12.7%
2708	ADJUDICATED YOUTH-ALTERNATIVE	33,262	36,655	(3,393)	(9.3%)
2855	FLORIDA TEACHERS LEAD PROGRAM	510,000	488,109	21,891	4.5%
2928	STATE VPK (VOLUNTARY PRE-K)	1,981,815	1,983,751	(1,936)	(0.1%)
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	-	0.0%
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	41,568	41,568	-	0.0%
3003	EXTERNAL AUDIT	25,000	100,000	(75,000)	(75.0%)
3005	WELLNESS INITIATIVE	-	6,200	(6,200)	(100.0%)
3070	RESERVE FOR FTE ADJUSTMENT	2,032,722	1,636,145	396,577	24.2%
3076	RESERVE FOR HEALTH INSURANCE INCR	750,000	750,000	-	0.0%
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	-	0.0%
3079	CLASS SIZE REDUCTION PLAN	-	50,000	(50,000)	(100.0%)
3081	RESERVE FOR PRORATION	100,000	100,000	-	0.0%
3691	WORKFORCE DEVELOPMENT	2,943,438	2,921,506	21,932	0.8%
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	428,406	474,813	(46,407)	(9.8%)
	TOTAL DISTRICT (Without Charters)	\$ 223,925,039	\$ 206,443,058	\$ 17,481,981	8.5%

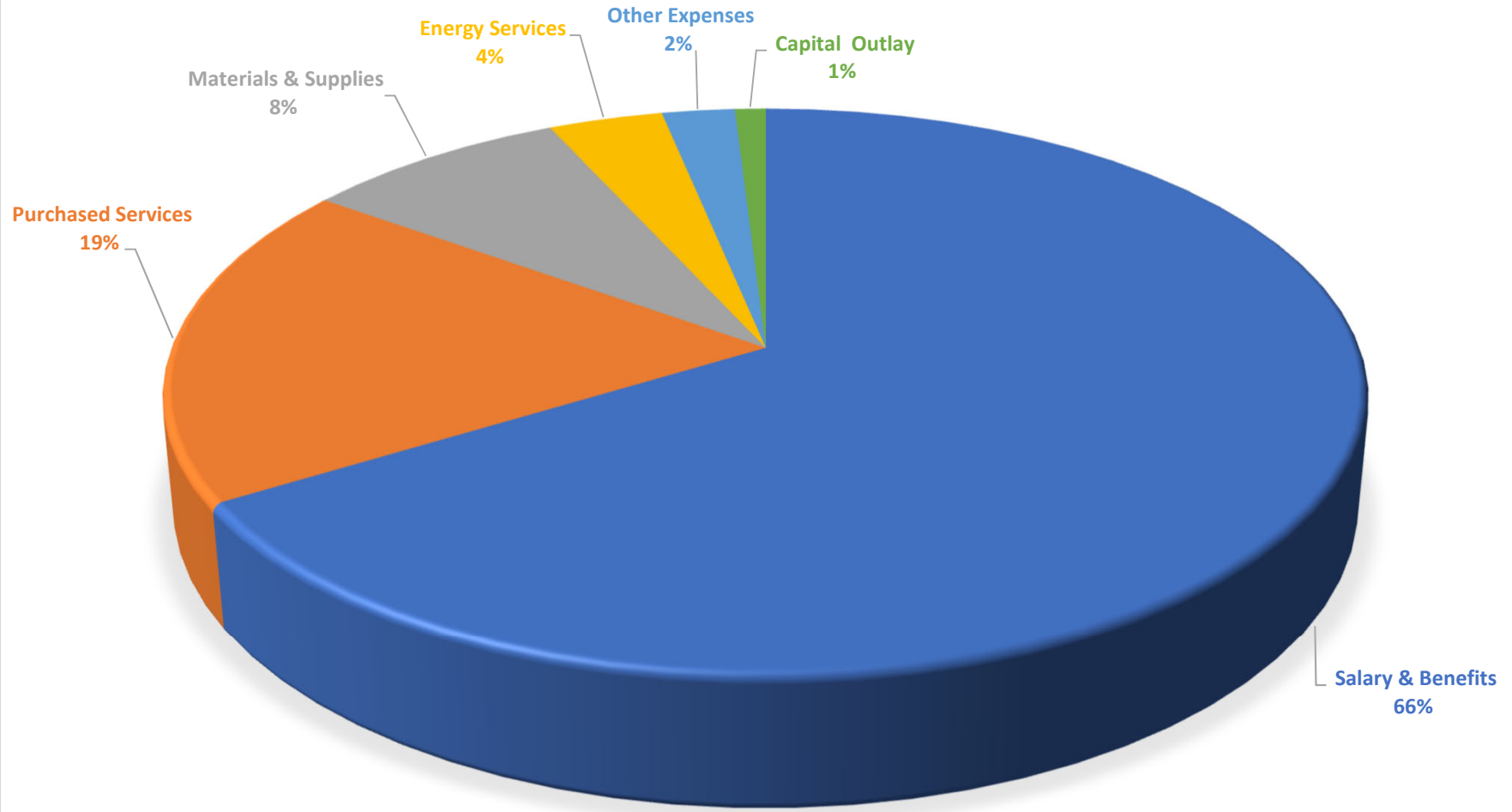
**General Fund Report
FY 2023/24**

PRJ. #	DISTRICT ONLY PROJECTS	Total 2023/2024 Gen Fund	Total 2022/2023 Gen Fund	Inc / (Dec) 24 less 23	Inc / (Dec) % Chg
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PRJ. #	CHARTER/CONTRACT SCHOOL PROJECTS	Total 2023/2024 Operational Funds	Total 2022/2023 Operational Funds	Inc / (Dec) 24 less 23	Inc / (Dec) % Chg
0005	CLASS SIZE REDUCTION - CHARTERS	\$ 4,945,903	\$ 4,710,626	\$ 235,277	5.0%
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	1,655,533	1,243,832	411,701	33.1%
0039	TRANSPORTATION - CHARTERS	165,000	198,000	(33,000)	(16.7%)
0199	STATE READING - CHARTERS	-	267,530	(267,530)	(100.0%)
0205	CONTRACT SAI FUNDS	1,408,662	1,347,660	61,002	4.5%
0701	BAY HAVEN CHARTER ACADEMY -- ELE	5,040,353	4,382,428	657,925	15.0%
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,577,151	2,245,130	332,021	14.8%
0712	RISING LEADERS CHARTER ACADEMY	2,090,024	1,647,286	442,738	26.9%
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	4,314,094	3,706,946	607,148	16.4%
0731	NORTH BAY HAVEN MIDDLE	3,138,409	2,741,580	396,829	14.5%
0741	NORTH BAY HAVEN CAREER ACADEMY	5,303,067	4,646,761	656,306	14.1%
0751	NORTH BAY HAVEN ELEMENTARY	4,512,403	3,939,089	573,314	14.6%
0764	AMIKIDS MARITIME ACADEMY	499,346	148,819	350,527	235.5%
0771	PALM BAY PREPARATORY	1,373,614	1,091,862	281,752	25.8%
0781	CHAUTAUQUA CHARTER SCHOOL	733,137	664,397	68,740	10.3%
0782	CENTRAL HIGH SCHOOL	740,775	510,383	230,392	45.1%
0801	PALM BAY ELEMENTARY	2,146,909	1,657,240	489,669	29.5%
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	-	372,936	(372,936)	(100.0%)
2704	SAFE SCHOOLS - CHARTER SCHOOLS	500,061	402,133	97,928	24.4%
	TOTAL CHARTER/CONTRACT SCHOOL	41,144,441	35,924,638	5,219,803	14.5%

	Total New Dollar Appropriations (including district & charter)	265,069,480	242,367,696	22,701,784	9.4%
	Transfers Out - to Internal Service	1,263,533			0.0%
	Restart - Fund 111	-	1,177,099	(1,177,099)	(100.0%)
	Total Fund 110 Carryover	37,432,402	40,432,066	(2,999,664)	(7.4%)
	Total Fund 110 Encumbrance	10,637,925	17,360,639	(6,722,714)	(38.7%)
	Total Budgeted Appropriations	314,403,340	\$ 301,337,500	\$ 13,065,840	4.3%
	Projected New Operations Revenue as of 8/3/23	331,622,107	313,131,301	18,490,807	5.9%
	Total Rev Over / (Under) Appropriations	17,218,767	\$ 11,793,801	5,424,966	46.0%

2023-2024
GENERAL FUND APPROPRIATIONS



■ Salary & Benefits ■ Purchased Services ■ Materials & Supplies ■ Energy Services ■ Other Expenses ■ Capital Outlay

SAFE SCHOOL REPORT - FINAL BUDGET

		2023/2024	2022/2023	Difference
NEW MONEY		\$ 2,646,753 <small>per 2nd DOE FEFP Calculation</small>	\$ 2,149,602 <small>per 2nd DOE FEFP Calculation</small>	\$ 497,151
NEW MONEY BUDGET				
2019	SRO PROJECT	1,232,215	1,005,430	226,785
0701	BAY HAVEN ELE SAFE SCHOOLS	74,759	62,413	12,346
0711	BAY HAVEN MID SAFE SCHOOLS	41,650	34,765	6,885
0712	RISING LEADERS SAFE SCHOOLS	32,344	24,131	8,213
0713	UNIVERSITY ACADEMY SAFE SCHOOLS	67,120	54,851	12,269
0731	NORTH BAY HAVEN MIDDLE SAFE SCHOOLS	50,956	42,536	8,420
0741	NORTH BAY HAVEN CAREER ACADEMY SAFE SCHOOLS	87,691	73,211	14,480
0751	NORTH BAY HAVEN ELEMENTARY SAFE SCHOOLS	67,708	56,523	11,185
0764	AMIKIDS MARITIME ACADEMY	8,206	2,332	5,874
0771	PALM BAY PREPARATORY SAFE SCHOOLS	21,633	16,707	4,926
0781	CHAUTAUQUA SAFE SCHOOLS	4,603	3,376	1,227
0782	CENTRAL HIGH SCHOOL SAFE SCHOOLS	11,655	7,770	3,885
0801	PALM BAY ELEMENTARY SAFE SCHOOLS	31,736	23,518	8,218
2705	DISTRICT SAFETY OFFICERS	1,611,635	1,433,438	178,197
2706	SAFE SCHOOLS	70,500	24,200	46,300
2707	DISTRICT SAFETY MGR	642,395	569,795	72,600
		<u>\$ 4,056,806</u>	<u>\$ 3,434,996</u>	<u>\$ 621,810</u>
TOTAL REVENUE LESS APPROPRIATIONS		\$ (1,410,053)	\$ (1,285,394)	\$ (124,659)

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2023-2024 Tentative Budget	2022-2023 Final Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget
0000	FUNC.5000 DISTRICT SALARIES	89,638,629	80,968,092	74,239,660	77,291,510	72,767,527
0000	FUNC.6000 DISTRICT SALARIES	6,572,147	6,067,763	5,635,263	5,354,729	5,314,502
0000	FUNC.7300 DISTRICT SALARIES	11,573,102	10,863,143	9,970,277	9,565,067	8,783,443
0000	0000 DISTRICT MISCELLANEOUS	34,000	59,245	86,224	64,224	64,224
0000	UTILITIES	9,622,942	9,269,717	8,038,892	7,500,711	7,492,374
0001	SCHOOL BUDGETS	10,739,011	10,409,769	8,692,829	8,609,632	8,294,023
0004	TEACHER LEADERSHIP SUPPLEMENTS	264,020	237,107	225,569	180,150	177,840
0005	CONTRACT CLASS SIZE REDUCTION	4,945,903	4,710,626	4,822,598	5,233,027	5,308,257
0007	RETIREMENT INCENTIVE BONUS	433,018	440,182	119,376	318,693	437,596
0010	BOARD APPROVED ADD-ON UNITS	-	1,116,498	943,561	770,548	222,548
0011	DJJ SUPPLEMENTS	25,132	26,283	33,362	57,427	117,439
0012	LOW PERFORMING SCHOOLS	10,000	10,000	10,000	79,792	79,792
0014	ROSENWALD ALLOCATION UNITS	2,795,972	2,539,798	1,739,501	1,575,358	1,386,664
0015	IN SCHOOL SUSPENSION PARA'S	208,675	208,393	194,472	171,144	186,809
0016	CC WASHINGTON ALLOCATION UNITS	-	-	-	-	-
0019	DISTRICT COMMUNICATIONS	197,900	210,000	275,000	250,000	225,000
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	530,000	530,000	530,000
0021	SCHOOL BUDGET SUPPLEMENTS	1,539,278	1,468,124	1,254,136	1,050,889	1,010,242
0022	GRADE CHAIR SUPPLEMENTS	357,816	318,084	291,362	229,056	226,119
0024	FLORIDA BEST/BRIGHTEST	-	-	-	-	2,061,630
0031	FLORIDA BEST/BRIGHTEST - CHARTERS	-	-	-	-	515,408
0032	TEACHER SALARY INCREASE ALLOCATION	8,082,516	5,899,807	3,970,069	3,492,890	-
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	1,655,533	1,243,832	877,171	799,503	-
0038	ELEMENTARY TEACHER ABSENCES	50,000	200,000	-	-	-
0039	TRANSPORTATION - CHARTERS	165,000	198,000	242,000	246,000	261,000
0040	TRANSPORTATION	8,721,978	8,466,825	7,644,383	8,105,241	7,481,250
0041	SCHOOL EXTRACURRICULAR TRAVEL	245,500	227,900	167,900	164,900	164,900
0051	CS&I SCHOOLS SUPPLEMENTS	3,559,166	-	-	-	-
0060	MAINTENANCE	4,218,888	4,343,273	3,938,140	3,879,964	3,756,021
0080	STADIUM MANAGEMENT PROJECT	565,343	575,722	551,691	481,891	391,708
0100	SCHOOL BOARD	948,479	933,326	896,914	892,695	850,231
0101	DISTRICT UNEMPLOYMENT COMPENSATION	50,000	50,000	160,000	100,000	100,000
0104	DIGITAL CLASSROOMS - CHARTERS	-	-	20,912	21,450	53,003
0105	DIGITAL CLASSROOMS	-	-	85,327	84,589	213,779
0106	MENTAL HEALTH ALLOCATION	1,544,178	1,267,976	1,084,967	899,800	707,026
0120	DISTRICT SUPERINTENDENT	300,828	348,175	287,192	277,360	278,291
0130	PROPERTY INVENTORY	169,509	169,395	151,298	158,090	150,438
0140	INTERNAL ACCOUNTS AUDITOR	131,955	142,523	129,502	122,799	157,615
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	231,756	295,682	256,117	173,354	165,818
0151	COURIER OPERATIONS	116,534	118,677	105,672	103,861	100,195
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	-	139,666	99,948	201,721	194,976

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
		Tentative Budget	Final Budget	Final Budget	Final Budget	Final Budget
0167	CHARTER SCHOOL SERVICES	41,603	39,425	15,545	-	-
0199	STATE READING - CHARTERS	-	267,530	214,484	215,684	220,102
0200	ASST SUPT TCHING & LEARNING SVCS	263,708	263,706	242,587	233,639	223,461
0202	MKL ALLOCATION UNITS	2,829,009	2,663,996	2,394,897	2,315,288	2,274,065
0204	ESE SUMMER SCHOOL	241,040	240,940	240,940	240,940	275,000
0205	CONTRACT SAI FUNDS	1,408,662	1,347,660	1,401,422	1,428,528	1,443,106
0207	ACADEMIC FAIRS AND COMPETITION	20,000	20,000	30,000	30,000	-
0210	STATE READING ALLOCATION	1,131,583	1,289,503	971,227	942,283	960,330
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	65,000	65,000	65,000
0214	SCHOOL BASED SUMMER SCHOOL	-	-	15,000	15,000	15,000
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,450	20,450	22,450	22,450	22,450
0216	READING TRAINING	88,062	104,117	85,163	80,956	77,859
0217	MIDDLE SCHOOL INITIATIVES	54,000	54,000	70,000	70,000	70,000
0219	HOSPITAL/HOMEBOUND SERVICES	87,340	55,366	65,000	65,000	52,966
0220	SPRINGFIELD REMEDIATION	-	-	-	-	-
0221	IMPLEMENTATION OF STATE INITIATIVES	-	39,000	89,000	89,000	89,000
0222	ASPIRE ACADEMIES	2,027,276	2,219,227	2,141,011	1,938,520	1,720,253
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	385,096	383,554	420,300	435,973	418,731
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	35,000	35,000	35,000	35,000	35,000
0226	PATTERSON REMEDIATION	-	-	-	-	-
0227	OAKLAND TERRACE REMEDIATION	-	-	-	-	-
0228	LUCILLE MOORE REMEDIATION	-	-	60,000	65,000	61,000
0229	LUCILLE MOORE REMEDIATION	-	-	-	-	-
0230	INSTRUCTIONAL MEDIA RESOURCES	437,976	443,660	407,417	414,736	426,134
0234	CEDAR GROVE REMEDIATION	-	-	75,000	83,000	85,000
0236	WALLER REMEDIATION	-	-	50,000	50,000	60,000
0237	TURNAROUND SCHOOL SUPPLEMENT	510,725	487,760	-	227,750	177,915
0238	DIRECTOR OF FEDERAL PROGRAMS	104,269	101,349	-	-	-
0240	EXTRACURRICULAR OFFICE	165,748	172,248	158,063	59,534	57,730
0262	PUBLIC SCHOOL CHOICE PROJECT	137,183	145,151	118,336	109,810	93,365
0263	ESE THERAPISTS	1,770,191	1,731,665	1,594,435	1,545,560	1,509,088
0264	ESE EXTERNAL CONTRACT THERAPISTS	162,500	132,758	132,758	132,758	132,758
0266	FTE/ESE PARAPROFESSIONALS	4,407,243	3,884,190	3,273,724	3,269,771	3,612,652
0268	DIRECTORS K12 & ADULT INSTRUCTION	494,682	505,448	473,138	562,879	623,335
0269	DIRECTOR OF ESE	1,258,100	543,309	507,646	496,783	469,641
0270	DIRECTOR OF STUDENT SERVICES	754,863	1,547,624	1,421,767	1,392,432	1,313,951
0272	ETECHNOLOGY	542,114	522,451	486,270	510,375	492,392
0273	ELEMENTARY ESE ALLOCATION	525,000	500,000	525,000	525,814	525,814
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	937,757	948,311	842,238	695,554	705,255
0301	EMPLOYEE RELOCATION REIMBURSEMENT	65,000	-	-	-	-
0320	MIS -TECHNOLOGY & INFORMATION	4,224,021	4,069,031	3,535,338	2,740,106	2,481,879

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2023-2024 Tentative Budget	2022-2023 Final Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget
0322	MIS - MAILROOM	-	-	-	35,000	30,000
0324	MIS - SITE BASED TECHNICIANS	-	-	-	654,753	569,581
0325	MIS - TECH REPLACEMENT	180,000	12,500	100,000	150,000	150,000
0326	MIS - MAINTENANCE	-	-	-	174,164	99,164
0352	SCHOOL & COMMUNITY RELATIONS	271,080	266,277	256,545	252,734	246,117
0400	BUSINESS OFFICE	419,877	418,526	297,781	217,810	209,405
0410	BAY DISTRICT WAREHOUSE	256,433	238,018	208,010	187,952	178,365
0420	PURCHASING OFFICE	340,863	341,859	313,002	399,340	370,471
0430	FINANCE OFFICE	430,793	438,581	370,268	370,890	390,021
0440	PAYROLL OFFICE	406,159	420,651	380,549	366,603	364,093
0450	FACILITIES	1,246,665	1,231,718	915,640	831,236	847,417
0460	EXE DIR - BUSINESS & SUPPORT SRVS (CFO)	222,257	200,943	193,761	187,558	179,678
0470	DEPUTY SUPERINTENDENT - OPERATIONS	252,111	206,390	188,793	-	-
0475	NELSON BUILDING OPERATIONS	265,651	265,651	228,896	227,916	341,000
0476	R.L. YOUNG CENTER OPERATIONS	144,274	138,789	131,998	131,509	136,350
0701	BAY HAVEN CHARTER ACADEMY -- ELE	5,040,353	4,382,428	4,217,412	4,204,861	4,281,551
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,577,151	2,245,130	2,148,425	2,214,089	2,154,165
0712	RISING LEADERS CHARTER ACADEMY	2,090,024	1,647,286	1,303,340	1,042,949	1,067,894
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	4,314,094	3,706,946	3,432,268	3,369,842	3,507,168
0714	CENTRAL ACADEMY	-	-	-	229,204	224,814
0731	NORTH BAY HAVEN MIDDLE	3,138,409	2,741,580	2,587,107	2,524,557	2,521,154
0741	NORTH BAY HAVEN CAREER ACADEMY	5,303,067	4,646,761	4,408,663	4,308,777	4,305,417
0751	NORTH BAY HAVEN ELEMENTARY	4,512,403	3,939,089	3,699,096	3,608,944	3,597,707
0764	AMIKIDS MARITIME ACADEMY	499,346	148,819	-	-	-
0771	PALM BAY PREPARATORY	1,373,614	1,091,862	1,242,024	1,270,269	1,579,887
0781	CHAUTAUQUA CHARTER SCHOOL	733,137	664,397	601,256	606,739	643,522
0782	CENTRAL HIGH SCHOOL	740,775	510,383	634,845	729,984	826,510
0801	PALM BAY ELEMENTARY	2,146,909	1,657,240	1,548,818	1,542,107	1,914,734
0802	CHARTER LCI TRANSFER	-	-	-	-	-
0792	VIRTUAL ACADEMY	35,890	110,196	110,196	88,648	91,996
0793	BAY VIRTUAL	322,035	615,688	755,414	560,359	343,559
0794	BDS COURSE OFFERINGS	768,558	750,338	395,186	640,471	368,558
0795	BVS BLENDED	-	-	-	440,351	434,434
1010	HURRICANE MICHAEL	-	-	-	138,071	2,632,857
2006	LIMITED ENGLISH PROFICIENCY	1,336,975	1,273,393	1,082,091	882,681	742,673
2008	ASSESSMENT & ACCOUNTABILITY	296,576	296,576	273,710	258,142	248,388
2009	GULF COAST COLLEGE/WORKFORCE COOP	130,926	136,509	129,225	180,981	54,068
2010	MEDICAID REIMBURSEMENT	117,331	110,253	104,313	100,392	96,403
2011	PCMI CONTRACT	-	-	-	-	-
2013	INTERNATIONAL BACCALAUREATE	116,363	68,346	157,682	79,271	170,507
2015	EXTRACURRICULAR ACTIVITIES	188,900	156,000	147,300	157,195	144,396
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	1,900,000	1,900,000	1,900,000

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
		Tentative Budget	Final Budget	Final Budget	Final Budget	Final Budget
2017	MAINTENANCE PECO/LCI	1,500,000	1,350,000	1,350,000	1,250,000	1,250,000
2018	BLOOD-BORNE PATHOGENS	-	350	350	360	360
2019	SCHOOL RESOURCE OFFICER PROG	1,232,215	1,005,430	892,505	851,056	851,056
2021	HIGH SCHOOL REMEDIATION	76,680	76,680	91,680	91,680	91,680
2023	HIGH SCHOOL DRAMA PROGRAMS	-	-	-	10,000	10,000
2025	INSERVICE EDUCATION	818,954	845,483	734,736	726,121	671,022
2026	BAY COUNTY HEALTH DEPT CONTRACT	739,562	679,562	491,786	514,000	514,000
2029	SPECIAL OLYMPICS	2,000	2,000	2,000	2,000	2,000
2030	TRANSITIONAL EQUALIZATION	-	-	-	1,562	885,394
2031	BAND INSTRUMENT REPAIR / UNIFORM	119,400	119,400	19,400	18,400	18,400
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,829,283	2,841,670	2,070,996	1,892,248	1,770,666
2037	INSTRUC MATERIALS-TEXTBOOKS	1,813,019	1,474,321	1,417,543	1,331,935	1,415,533
2041	GULF COAST COLLEGE/STEM COORDINATOR	-	-	-	-	38,165
2070	ADVANCED PLACEMENT	1,118,302	914,981	1,027,599	1,046,207	1,140,590
2071	R.O.T.C.	820,731	829,803	821,927	747,824	788,896
2073	TEEN PARENTING	68,883	74,103	95,016	104,772	119,598
2074	DUAL ENROLLMENT	247,000	200,000	184,000	180,000	75,000
2113	A I C E	803,648	852,235	873,053	689,279	490,071
2129	PLAYGROUND EQUIPMENT	-	-	-	-	-
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	250,000	250,000	250,000
2131	BAND EQUIPMENT	52,390	52,390	52,390	49,140	49,140
2133	SCHL IMPROVEMENT	57,000	60,800	60,800	101,461	189,585
2137	INSTRUC MATERIALS - SCIENCE	36,420	31,397	30,329	28,652	30,402
2173	ESE DROPOUT PREVENTION	24,513	24,513	22,904	23,212	20,438
2213	INDUSTRY CERTIFICATION	750,144	953,405	631,117	757,581	718,480
2225	FLA SCHOOL RECOGNITION PROGRAM	-	-	-	-	1,036,977
2237	INSTRUC MATERIALS - LIB MEDIA	133,244	114,867	110,959	104,826	111,228
2273	REGULAR DROPOUT PREVENTION	89,441	89,360	104,836	104,886	104,818
2337	INSTRUC MATERIALS - DUAL ENROLL	115,211	101,251	86,768	80,922	95,807
2437	INSTRUC MATERIALS - ESE APPS	43,032	37,593	36,848	34,770	36,118
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	-	372,936	381,763	376,404	390,963
2704	SAFE SCHOOLS - CHARTER SCHOOLS	500,061	402,133	365,999	370,184	375,375
2705	DISTRICT SAFETY OFFICERS	1,611,635	1,433,438	1,259,677	1,104,729	1,085,788
2706	SAFE SCHOOLS	70,500	24,200	135,721	131,523	116,020
2707	DISTRICT SAFETY MANAGEMENT	642,395	569,795	519,014	508,411	461,835
2708	ADJUDICATED YOUTH-ALTERNATIVE	33,262	36,655	41,204	46,860	43,267
2855	FLORIDA TEACHERS LEAD PROGRAM	510,000	488,109	482,589	467,140	485,471
2928	STATE VPK (VOLUNTARY PRE-K)	1,981,815	1,983,751	1,809,778	1,822,631	1,844,473
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	1,925,915	1,925,915	1,925,915
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	41,568	41,568	55,970	52,024	34,000
3003	EXTERNAL AUDIT	25,000	100,000	75,000	-	69,000
3005	WELLNESS INITIATIVE	-	6,200	-	11,985	20,000
3050	PANDEMIC RESPONSE PLAN	-	-	-	360,000	-
3070	RESERVE FOR FTE ADJUSTMENT	2,032,722	1,636,145	1,270,000	100,000	6,542,268

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2023-2024 Tentative Budget	2022-2023 Final Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	-	-	111,607	-
3076	RESERVE FOR HEALTH INSURANCE INCR	750,000	750,000	1,500,000	700,000	700,000
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	172,783	172,783	172,783
3079	CLASS SIZE REDUCTION PLAN	-	50,000	250,000	250,000	250,000
3081	RESERVE FOR PRORATION	100,000	100,000	100,000	100,000	100,000
3691	WORKFORCE DEVELOPMENT	2,943,438	2,921,506	2,854,566	2,854,566	2,825,894
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	428,406	474,813	446,032	417,463	353,887
	TOTAL	265,069,480	242,367,696	219,520,608	218,286,656	219,554,307



FOOD SERVICE

SPECIAL REVENUE FUNDS FOOD SERVICE

REFER TO PAGES 4 AND 5 OF THE DISTRICT SUMMARY BUDGET

FOOD SERVICE-FUNCTION 7600: The Food Service Department consists of those activities concerned with providing food to students and staff in the school or school system. This function includes the preparation and serving of regular and incidental meals, breakfasts, lunches or snacks in connection with school activities and the delivery of food. It also includes providing a summer food service program to summer school and non-school sites and an after-school snack program.

In August of 2012, Bay District Schools partnered with Chartwells School Dining Services to manage our district food service function. Nationwide, Chartwells currently manages over 550 public school districts and serves approximately 2.5 million students across the country. Chartwells provides Bay District Schools with an appealing and nutritionally sound child nutrition program that is safe and affordable to parents, students, faculty, and staff.

ESTIMATED REVENUES

1. **FEDERAL THROUGH STATE:** This budget anticipates receiving \$7,900,000 from the Federal Government for reimbursement on meals served to students. It is estimated that an average of 10,412 students will eat lunches each school day and 4,553 will eat breakfast. After School Snack Program will generate \$120,000 in revenue for fiscal year 2023-2024. We also estimate that we will receive \$600,000 in USDA donated foods (commodities).
2. **STATE SOURCES:** The estimated amount shown here is provided by the state as a food service supplement. It is the only projected revenue that is not estimated locally.
3. **LOCAL SOURCES:** The revenue shown is derived from the sale of meals and meal components at all schools to both students and adults and includes contracted meal sales during the summer.

APPROPRIATIONS

1. **SALARIES AND EMPLOYEE BENEFITS:** The appropriations shown are for the District Food Service Department.
2. **OTHER APPROPRIATIONS:** All appropriations are listed on the following page which shows a detailed record by object. Other purchased services is the largest appropriation and reflects the payment to Chartwells for managing the food service function.

Fund 410
Food Service FY 2023-2024

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	207,530
121	Teachers-Regular Pay	
131	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	128,654
162	Support Personnel-Overtime Pay	
163	Support Personnel-Supplement	
165	Support Personnel-Term Pay Sick	
168	Support Personnel-Bonuses	
181	Administrator, Non-Supervisory	-
	Total Salaries:	336,184
Employee Benefits:		
210	Retirement	40,044
220	Social Security	25,720
230	Group Insurance	48,150
235	Unemployment Compensation	
240	Workers' Comp	23,357
	Total Employee Benefits:	137,271
Purchased Services:		
310	Professional & Technical	
320	Insurance & Bond Premiums	
330	Travel	3,000
331	Travel CL-3	
350	Repairs & Maintenance	12,000
369	Technology Related Rentals	4,000
370	Communications	15,000
379	Telephone & Other Data Comm	2,000
380	Public Utility-Other	139,600
390	Other Purchased Services	8,311,765
	Total Purchased Services:	8,487,365
Energy Services:		
410	Natural Gas	27,600
420	Bottled Gas	
430	Electricity	343,500
440	Heating Oil	
450	Gasoline	2,500
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	373,600

Object	Description	Current Year Appropriations
Materials & Supplies:		
510	Supplies	50,100
519	Technology Related Supplies	
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	2,500
560	Tires & Tubes	1,000
570	Food	
580	Commodities	580,000
590	Other Materials & Supplies	
	Total Materials & Supplies:	633,600
Capital Outlay:		
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	65,000
642	Non-Capitalized Furn/Fix/Equip	40,000
643	Capitalized Computer Hardware	6,500
644	Non-Cap Computer Hardware	8,000
651	Buses	
652	Motor Vehicle Not Buses	
670	Improve Other Than Bldgs	
691	Capitalized Computer Software	
692	Non-Cap Computer Software	15,000
	Total Capital Outlay:	134,500
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	2,000
740	Judg Against School System	
750	Other Personal Services	
771	Group Health Insurance Claims	
772	Auto Liability	
773	Auto Physical Damage	
774	General Liability	
776	Property	
777	Prescription Claims	
778	Worker's Compensation	
792	Indirect Cost	250,000
	Total Other Expenses:	252,000
	Total Budget	10,354,520
	Total Encumbered	131,284
	Total Project Budget ==>	10,485,804



SPECIAL REVENUE

SPECIAL REVENUE FUNDS

FUNDS 420, 441, 442, 443, 444, 445, & 446

REFER TO PAGES 6 - 19 OF THE DISTRICT SUMMARY BUDGET

Special Revenue Funds are funds used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds - Other includes federal categorical aid. Programs in this budget include Title I, Adult General Education, IDEA, vocational programs, the Drug Free program, and federally funded programs for individuals with disabilities as well as CARES (Coronavirus Aid, Relief, and Economic Security), CRRSA (Coronavirus Response and Relief Supplemental Appropriations) and ARP (American Rescue Plan) funding.

ESTIMATED REVENUE:

1. **REVENUE SOURCE:** The amount shown for revenue is derived from prior year projects and carryover balances.

New projects are incorporated into the budget when notice is received from the Department of Education that a grant application is in substantially approvable form.

2. **BALANCE AT BEGINNING OF YEAR:** It will be noted that there is no fund balance (account #2800) in this budget as there is in all other funds. This particular fund is treated differently from others in that all cash on hand and all funds due on approved projects are re-budgeted as revenue rather than shown as fund balance.



DEBT SERVICE

DEBT SERVICE FUNDS

REFER TO PAGES 22 AND 23 OF THE DISTRICT SUMMARY BUDGET

This section of the budget is for bonded indebtedness of the School Board. It includes Certificates of Participation sold by the Board to finance construction of new schools and facilities.

REVENUE:

The revenue for debt service funds is used to pay interest, principal, and fees on Certificates of Participation and is a transfer of money from the Capital Projects Fund.

APPROPRIATIONS:

Appropriations are the dollars required to pay the principal, interest and fees for the Certificates of Participation.



CAPITAL PROJECTS

CAPITAL PROJECTS FUNDS

We are working to make our facilities safe, secure and technologically updated. Projects were established according to priorities previously approved by the School Board.

Capital projects funds are summarized in pages 24 and 25 of the District Summary Budget. These funds account for financial resources to be used for acquisition, construction, maintenance, remodeling and renovation of capital facilities.

ESTIMATED REVENUE

1. **CO & DS DISTRIBUTED TO DISTRICTS (3321):** The District participated in the State COBI; therefore, our amount has been reduced. These funds are provided for approved capital outlay and debt service projects shown in our most recent Educational Plant Survey and approved by DOE on our Project Priority List. These projects must be tied to student stations.
2. **DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (3413):** These funds are authorized by Florida Statutes, and represent the 1.5000 mill Capital Improvement Tax that the Superintendent is recommending to be levied. The revenue is computed as follows:
$$1.5000 \text{ mills} \times \$30,893,805,547 \times 96\% = \$44,487,080$$
3. **INTEREST (3430):** This amount is projected and will be adjusted to actual in the fund balance at the end of the fiscal year.
4. **ONE-HALF CENT SALES TAX (3418):** The citizens of Bay County passed a ½ sales surtax on August 24, 2010 to finance education facilities needs. This tax was renewed by the voters in August of 2018. The sales tax can be used for new construction, renovation, remodeling of existing schools and the related cost of design, construction and furnishing these areas. In addition, the sales tax provides for technology implementation, including hardware and software, for various sites within the District.

APPROPRIATIONS

The appropriations shown on Page 25 of the budget are explained in the following paragraphs:

BUILDINGS & FIXED EQUIPMENT (630):

The amount appropriated for this account represents funds for new construction projects.

FURNITURE, FIXTURES & EQUIPMENT (640):

The amount budgeted is for furniture/equipment for recently completed construction projects and for those under construction.

MOTOR VEHICLES (650):

This appropriation is to purchase school buses.

LAND (660):

This appropriation is for land purchases of the district.

IMPROVEMENTS OTHER THAN BUILDINGS (670):

This appropriation provides for the athletic improvements and paving/drainage projects.

REMODELING & RENOVATION (680):

This appropriation includes funds for projects under construction and proposed projects.

COMPUTER SOFTWARE (690):

This appropriation is for technology support of the district.

CHARTER SCHOOL LOCAL CAPITAL IMPROVEMENT/SALES TAX (793/795):

This is the amount passed through to charter schools for their portion of local capital improvement and sales tax or paid on behalf of charter schools.

EXPLANATION OF CHART

This chart lists all of the Capital Outlay Projects under construction or planned for this fiscal year and shows the source of funds to support each project.

BOARD PRIORITIES 23-24

Arnold: HVAC Renovations

Bay Haven Charter Academy: Construction of Classroom Building

Bay High School: Building 1 Renovations

Bay High School: Fine Arts Center Complete Furnishings

Bay High School: 13th Street Parking Improvements

Buses: Purchase of Nine New School Buses

Cedar Grove Elementary: Construction of Gym

Charter Schools: Half-Cent Funds Allocation

Deane Bozeman School: Construction of Classroom Building and Site Improvements

Everitt Middle School: Demo of Buildings

Haney Technical College: Replacement Buildings

Hiland Park Elementary School: Construction of Classroom Wing
Hurricane Damage Repairs
Land Purchases: As Needed
Mosley High School: Outdoor Ed Classroom
Mowat Middle School: Construction of New Cafeteria and Administration; Remodel Existing Cafeteria and Administration into Clinic and Classrooms
Other Automobiles: As Needed
Palm Bay Charter Academy: Construction of Soccer Fields
Patronis Elementary School: Campus-wide Renovation
Preventive Projects: As Needed
Rising Leaders Academy: Bathroom Renovations
Roofing: Repairs & Maintenance As Needed
Rutherford 6-12 School: Construction of Two P.E. Pavilions
Rutherford 6-12 School: Building 2 HVAC Renovations
Safety & Security Projects & Equipment: As Needed
Small Projects: As Needed
Southport Elementary School: Construction of Gym & Classroom Wing
Technology Support: Districtwide
Tommy Smith Elementary: Campus-wide Renovation
Tommy Smith Elementary: Construction of Classroom Wing
University Academy: Site work and construction of P.E. Pavilion

RECURRING PROGRAMS AND TRANSFERS

1. **TECHNOLOGY:** The Board previously requested this project annually to support instructional technology at the schools.
2. **SMALL & PREVENTIVE PROJECTS:** This includes several small projects that require engineering and/or contracting such as inspections, fire alarms, site improvements, HVAC upgrades, flooring, lighting, painting, accessibility, hazardous materials and athletic facilities. This appropriation also provides for the correction of deficiencies identified in the casualty sanitation, fire safety, and facility assessment inspection reports for all District facilities and for funds playground, band, and choir equipment.

TRANSFERS TO DEBT SERVICE FUND: Funds for the payment of principal and interest for the C.O.P. projects and associated charges.

TRANSFERS TO GENERAL FUND: For detail of transfers to General Fund, please see the General Fund Introduction, page 1.

SUMMARY:

Project cost estimates include total project requirements, i.e. Architectural/Engineering fees, inspections, technology, demolition, site improvements, covered walks, testing, etc. The unappropriated funds (Fund Balance 6/30/23) will be used to fund contingencies, to finance School Board approved projects and/or rolled over into the 2023-2024 budget.

TENTATIVE 2023-24 CAPITAL OUTLAY PROJECTS WORKSHEET - 1.5 CO Millage

	340	360	370	370	370	370	370	370	370	370	390	390	390	390	390	390	390	390	390	390	
	PROJECT TOTAL	Haney Make It Happen 5379	CO & DS 5050	Hurricane Michael 1010	Returned Hurricane 370 Funds 1017	Loan Proceeds LCI 5027	2019-20 LCI 5442	2020-21 LCI 5443	2021-22 LCI 5444	2022-23 LCI 5445	2023-24 LCI 5446	Hurricane Michael 1010	Returned Hurricane 390 Funds 1018	COP 5023	COP 5024	Loan Proceeds Half-Cent 5026	Other 5040	Donation 5042	1/2 CENT 5066*	Haney Science & Business Bldg 5380	Haney FFE for Science Bldg 5381
Fund Balances	142,320,803		4,522,813	1,739,691	1,514,377	50,076,033	2,561,416	55,139	1,432,878	11,575,242	-	2,867,928	1,167,319	1,719,596	1,532,661	16,171,052	561,182	14,972	44,808,504	3,457,091	1,470,835
Revenue	80,754,333	412,744	926,583	-																30,000,000	
Interest	7,825		7,825																		
Total Available	223,082,961	412,744	5,457,221	1,739,691	1,514,377	50,076,033	2,561,416	55,139	1,432,878	11,575,242	44,487,080	2,867,928	1,167,319	1,719,596	1,532,661	16,171,052	561,182	14,972	74,808,504	3,457,091	1,470,835
Encumbrances	80,939,100	412,744	2,022,909	680,351	579,627	25,253,044			639,795			2,831,945	1,166,997	1,719,596	1,532,661	2,898,371		14,972	25,111,734	3,457,091	
PROJECTS																					
Bay Haven Charter Academy	5,601,700																				5,601,700
Bay High Batting Cage	150,000						150,000														
Bay High Building 1 FFE	1,000,000																				1,000,000
Bozeman Classroom Wing/Site Imp.	22,834,012					16,950,554										5,883,458					
Cedar Grove Gym FFE	622,768					76,535										546,233					
Deer Point Wall Panels	150,000						150,000														
Haney Replacement Buildings FFE	1,470,835																				1,470,835
Hiland Park Classroom Wing	5,000,000									5,000,000											
Lucille Moore Renovation Phase 1	7,200,000																			7,200,000	
Merritt Brown Classroom Wing FFE	2,747,757															2,747,757					
Misc Maintenance Projects at H. Beach, Waller, Transportation	150,000																				150,000
Mosley Bandroom Renovation FFE	100,000																				100,000
Mosley Outdoor Ed Classroom FFE	175,000																				175,000
Mowat Cafeteria/Admin Classrooms	11,151,382		3,434,312			5,972,159										1,744,911					
Nelson Building Phase 1 Envelope	5,000,000																				5,000,000
Northside Classroom Wing FFE	2,624,864					1,781,220										843,644					
Palm Bay Soccer Fields	647,795																				647,795
Patronis Renovation FFE	400,000																				400,000
Rising Leaders Bathroom Ren.	70,000																				70,000
Rutherford Batting Cage	150,000																				
Southport Classroom Building FFE	250,000																				250,000
Southport Gymnasium	1,800,000																				1,800,000
Technology Support	7,350,000																				7,350,000
Technology - New Construction	1,000,000																				1,000,000
Tommy Smith Classroom Wing FFE	1,506,678															1,506,678					
Tommy Smith Renovation Phase 1	6,275,000																				6,275,000
Tyndall Environmental Study	500,000																				500,000
University Academy PE/Site Work	2,563,346																				2,563,346
West Bay Classroom Wing Phase 1	4,755,385											35,983	322								4,719,080
RECURRING PROJECTS & TRANSFERS																					
Buses	1,288,503																				1,288,503
Charter Schools Half-Cent	7,075,000																				7,075,000
Charter Schools LCI	1,454,107																				1,454,107
Elevator Code Compliance	676,091																				676,091
HVAC Emergency Repairs	500,000																				500,000
Land Purchases	561,182																				561,182
Lawn Care Services	720,000																				720,000
Lighting Upgrades	500,000																				500,000
Roofing	1,000,000																				1,000,000
Small Projects	5,320,309			1,059,340	934,750	42,521	1,471,621	55,139	85,881												1,671,057
Preventive Projects	3,200,000																				3,200,000
Subtotal	196,680,814																				
Transfers to Debt Svc Fund																					
COPs	16,103,149																				10,258,300
Transfers to General Fund																					5,844,849
Extracurricular (Band/Choir-(2130)	456,521									206,521	250,000										
Maintenance Dept (2017)	1,598,455									98,455	1,500,000										
MIS Dept (0325)	180,000										180,000										
Transportation Salaries	2,000,000										2,000,000										
Facilities Salaries	250,000										250,000										
Transfers to Self Insurance																					
Property Insurance (SB1276)	4,877,950																				4,877,950
TOTAL APPROPRIATIONS	222,146,889	412,744	5,457,221	1,739,691	1,514,377	50,076,033	2,561,416	55,139	1,432,878	11,575,242	43,551,008	2,867,928	1,167,319	1,719,596	1,532,661	16,171,052	561,182	14,972	74,808,504	3,457,091	1,470,835
UNAPPROPRIATED	936,072																				
	222,146,889	223,082,961																			



**ENTERPRISE
FUND**

ENTERPRISE FUNDS BEACON LEARNING CENTER

REFER TO PAGE 28 OF THE DISTRICT SUMMARY BUDGET

Beacon Learning Center, also known as Beacon Educator, is a self-supporting, internet-based enterprise offering professional development and educational resources based on contemporary research. Beacon began in 1997 and has built resources for educators which include:

- Online and hybrid professional development programs, courses and modules
- Curriculum products
- Specialized consultation services

Since 2003, educators have completed more than 380,000 Beacon professional development courses and modules. Programs include Reading, ESOL, Gifted, and Autism Endorsements, Professional Development Certification, and other professional growth options. Beacon has delivered more than 7,900,000 hours of online professional development coursework for educators in 40 (forty) states. Beacon continues to develop new resources to help educators increase student achievement.

Beacon has contracted with numerous school districts and educational institutions to support their investment in professional growth for teachers, administrators, and support staff. Additionally, a growing number of individuals purchase online professional development courses for recertification purposes.

ENTERPRISE FUND: (3481): Beacon Educator's generates its revenue of \$2,500,000 from Professional Development services. As of July 1, 2023, there is an estimated Net Position of \$3,660,679.

Fund 910 Project 2076 Beacon Learning Center FY 2023-2024

Enterprise Fund

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	323,172
113	Administrators - Supplements	2,765
115	Administrators - Term Pay Sick	
121	Teachers-Regular Pay	100,000
131	Other Certified-Regular Pay	
133	Supplement-Other Certified	
161	Other Support Personnel	30,028
181	Administrator, Non-Supervisory	738,341
183	Salaried Support Pers Supplement	
Total Salaries:		1,194,306
Object	Description	Current Year Appropriations
Employee Benefits:		
210	Retirement	150,240
220	Social Security	91,373
230	Group Insurance	122,068
235	Unemployment Compensation	
240	Workers' Comp	17,923
Total Employee Benefits:		381,604
Object	Description	Current Year Appropriations
Purchased Services:		
310	Professional & Technical	700,000
320	Insurance & Bond Premiums	
330	Travel	20,000
331	Travel CL-3	100
359	Tech Related Repairs & Maintenance	1,000
360	Technology Related Rentals	10,000
369	Communications	35,000
379	Telephone & Other Data Svcs	4,000
390	Other Purchased Services	100
399	Tech Related Purchased Services	2,000
Total Professional & Technical		772,200
Object	Description	Current Year Appropriations
Energy Services:		
410	Natural Gas	
420	Bottled Gas	
430	Electricity	
440	Heating Oil	
450	Gasoline	
460	Diesel Fuel	
490	Other Energy Services	
Total Energy Services:		-

Object	Description	Current Year Appropriations
Materials & Supplies:		
510	Supplies	20,000
519	Technology Related Supplies	5,000
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	
560	Tires & Tubes	
570	Food	
580	Commodities	
590	Other Materials & Supplies	
Total Materials & Supplies:		25,000
Object	Description	Current Year Appropriations
Capital Outlay:		
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	5,000
642	Non-Capitalized Furn/Fix/Equip	5,000
643	Capitalized Computer Hardware	4,000
644	Non-Cap Computer Hardware	12,000
648	Tech-Rel Furn/Fix/Equip	2,000
649	Tech-Rel Ncap Furn/Fix/Equip	2,000
680	Improve Other Than Bldgs	
691	Capitalized Computer Software	2,000
692	Non-Cap Computer Software	2,000
Total Capital Outlay:		34,000
Object	Description	Current Year Appropriations
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	40,000
740	Judg Against School System	
750	Other Personal Services	
774	General Liability	
776	Property	
777	Prescription Claims	
778	Worker's Compensation	
792	Indirect Cost	40,000
Total Other Expenses:		80,000
Total Budget		2,487,110
Total Encumbered		3,877
Total Project Budget ==>		2,490,987



INTERNAL SERVICE

**INTERNAL SERVICE FUNDS
SELF INSURANCE
GENERAL LIABILITY/WORKERS' COMPENSATION**

REFER TO PAGE 29 OF THE DISTRICT SUMMARY BUDGET

Internal Service Funds are used to account for self-insurance program funds and other proprietary funds. Generally Accepted Accounting Principles (GAAP) and Government Accounting Standards Board (GASB) statements dictate the accounting procedures for self insurance funds of governmental agencies. We as a governmental agency are required to follow these standards and principles.

REVENUE:

CHARGES FOR SERVICES (3481): This is the estimated amount to be collect from various funds for General Liability/Workers Compensation Insurance. As estimated unpaid claims accumulate over the years, it is necessary to monitor and reserve accordingly. At June 30, 2023, the Reserve for Estimated Unpaid Claims account contained \$10,408,529.

**Fund 710 Project 2016
Internal Service FY 2023-2024**

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	124,068
113	Administrators-Supplements	-
115	Administrators-Term/Sick Pay	-
133	Other Certified-Regular Pay	-
151	Para-Profess-Regular Pay	-
152	Para-Profess-Overtime Pay	-
161	Support Personnel-Reg Pay	110,220
162	Support Personnel-Overtime Pay	-
163	Support Personnel-Supplement	-
165	Support Personnel-Term/Sick Pay	-
166	Worker's Comp Light Duty	-
171	Board Members Regular Pay	-
181	Administrator, Non-Supervisory	45,289
	Total Salaries:	279,577
Employee Benefits:		
210	Retirement	33,302
220	Social Security	21,391
230	Group Insurance	48,048
235	Unemployment Compensation	-
240	Workers' Comp	4,196
	Total Employee Benefits:	106,937
Purchased Services:		
310	Professional & Technical	467,100
320	Insurance & Bond Premiums	7,198,158
330	Travel	8,000
331	Travel CL-3	400
350	Repairs & Maintenance	100
360	Rentals	200
369	Technology Related Rentals	1,300
370	Communications	300
379	Telephone & Other Data Comm Sv	2,100
390	Other Purchased Services	80,000
	Total Purchased Services:	7,757,658
Energy Services:		
410	Natural Gas	-
420	Bottled Gas	-
430	Electricity	-
440	Heating Oil	-
450	Gasoline	-
460	Diesel Fuel	-
490	Other Energy Services	-
	Total Energy Services:	-

Object	Description	Current Year Appropriations
Materials & Supplies:		
510	Supplies	3,500
519	Technology Related Supplies	3,000
530	Periodicals	100
540	Oil & Grease	-
550	Repair Parts	-
560	Tires & Tubes	-
570	Food	-
580	Commodities	-
590	Other Materials & Supplies	-
	Total Materials & Supplies:	6,600
Capital Outlay:		
610	Library Books	-
621	Capitalized AV Materials	-
622	Non-Capitalized AV Materials	100
630	C/O Buildings & Fixed Equip	-
641	Capitalized Furn/Fix/Equip	15,000
642	Non-Capitalized Furn/Fix/Equip	15,000
643	Capitalized Computer Hardware	2,000
644	Non-Cap Computer Hardware	2,000
648	Tech Rel Cap FF&E	500
649	Tech Rel Non Cap FF&E	2,000
670	Improve Other Than Bldgs	-
691	Capitalized Computer Software	500
692	Non-Cap Computer Software	500
	Total Capital Outlay:	37,600
Other Expenses:		
710	Redemption of Principal	-
720	Interest	-
730	Dues & Fees	8,000
740	Judg Against School System	-
750	Other Personal Services	5,000
770	Claims Expense	100
772	Auto Liability	350,000
773	Auto Physical Damage	100,000
774	General Liability	450,000
775	Errors & Omission Claim Exp	200,000
776	Property	500,000
778	Worker's Compensation	2,800,000
790	Miscellaneous Expense	10,000
	Total Other Expenses:	4,423,100
	Total Budget	12,611,472
	Total Encumbered	1,245
	Total Project Budget ==>>	12,612,717

Self Insurance - Group Health FY 2023-2024

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	
113	Administrators-Supplements	
115	Administrators-Term/Sick Pay	
133	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	
162	Support Personnel-Overtime Pay	
163	Support Personnel-Supplement	
165	Support Personnel-Term/Sick Pay	
166	Worker's Comp Light Duty	
171	Board Members Regular Pay	
181	Administrator, Non-Supervisory	
Total Salaries:		-
Employee Benefits:		
210	Retirement	
220	Social Security	
230	Group Insurance	
235	Unemployment Compensation	
240	Workers' Comp	
Total Employee Benefits:		-
Purchased Services:		
310	Professional & Technical	1,500,000
320	Insurance & Bond Premiums	2,850,000
330	Travel	
331	Travel CL-3	
350	Repairs & Maintenance	
360	Rentals	
369	Technology Related Rentals	130,000
370	Communications	
379	Telephone & Other Data Comm Sv	1,000
390	Other Purchased Services	775,000
Total Purchased Services:		5,256,000
Energy Services:		
410	Natural Gas	
420	Bottled Gas	
430	Electricity	
440	Heating Oil	
450	Gasoline	
460	Diesel Fuel	
490	Other Energy Services	
Total Energy Services:		-

Object	Description	Current Year Appropriations
Materials & Supplies:		
510	Supplies	500
519	Technology Related Supplies	
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	
560	Tires & Tubes	
570	Food	
580	Commodities	
590	Other Materials & Supplies	
Total Materials & Supplies:		500
Capital Outlay:		
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	
642	Non-Capitalized Furn/Fix/Equip	
643	Capitalized Computer Hardware	
644	Non-Cap Computer Hardware	
648	Tech Rel Cap FF&E	
649	Tech Rel Non Cap FF&E	
670	Improve Other Than Bldgs	
691	Capitalized Computer Software	
692	Non-Cap Computer Software	
Total Capital Outlay:		-
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	25,000
740	Judg Against School System	-
750	Other Personal Services	
770	Claims Expense	
771	Group Health Claims	21,000,000
772	Auto Liability	
773	Auto Physical Damage	
774	General Liability	
775	Errors & Omission Claim Exp	
776	Property	
778	Worker's Compensation	
790	Miscellaneous Expense	
Total Other Expenses:		21,025,000
Total Budget		26,281,500
Total Encumbered		108,402
Total Project Budget ==>>		26,389,902