

TENTATIVE ANNUAL BUDGET



BAY DISTRICT SCHOOLS

Fiscal Year
2022-2023

Tentative FY 2022-2023 Budget Book

General Information Items

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District Summary Budget

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

District Detail Budgets by Fund

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WILLIAM V. HUSFELT III

SUPERINTENDENT

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Board Members:

Jerry Register

District 1

Brenda Ruthven

District 2

Pamm Chapman

District 3

Winston Chester

District 4

Steve Moss

District 5

August 2, 2022

Dear Stakeholders:

The Proposed Tentative Budget of the District School Board of Bay County for fiscal year 2022-2023 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 2022-2023 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 FY23 state budget provided Bay County Schools with a 6.18% increase in funding per student. The base student allocation increased by 4.90%, 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 monitor the implications surrounding the COVID-19 pandemic and is utilizing 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.

2022-2023 Budget Highlights include:

- Increased mental health allocation

- Continued compliance with state-mandated class size requirements as much as possible
- Continued supports 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 and vehicles for our maintenance fleet
- 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 2022-2023 continues to be as aggressive as the funds allow. The following are some specific projects which are planned for this year:

- **Arnold High School:** HVAC Renovations
- **Bay Haven Charter Academy:** Construction of Classroom Building
- **Bay High School:** Renovation of Building 1
- **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
- **Lawncare Services:** Districtwide
- **Lucille Moore Elementary:** Campus-wide Renovation
- **Merritt Brown Middle School:** Construction of Classroom Building
- **Modular Classrooms:** Lease Payments; Relocation & Set-up As Needed
- **Mosley High School:** Band Room Renovation
- **Mosley High School:** Outdoor Ed Classroom
- **Mowat:** 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
- **Rising Leaders Academy:** Bathroom Renovations
- **Roofing:** Repairs and Maintenance As Needed
- **Rutherford 6-12 School:** Construction of Two P.E. Pavilions
- **Rutherford 6-12 School:** Building 2 HVAC Renovations
- **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:** 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

Enrollment Trends

District-wide enrollment is projected to be 26,279. Charter school enrollment is projected at 4,952 students, or approximately 19% of the District's total enrollment. As a result, the Florida Education Finance Program (FEFP) pass through to charter schools for FY23 is expected to be approximately \$35.4million.

Millage Rates and Property Values

The taxable value of property in Bay County has increased by \$4.5 billion for fiscal year 2022-2023. Total millage assessed by the District is decreasing from 5.847 mills for FY22 to 5.504 mills for FY23. Of the 5.504 mills, 3.256 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 2022-2023.

Sincerely,



William V. Husfelt, III
Superintendent



Principal Officials

Tentative Fiscal Year 2022-2023

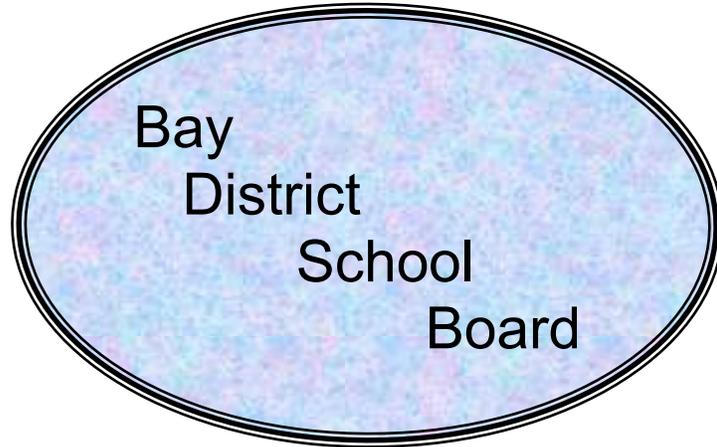
Jerry Register
District 1

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Winston Chester
District 4

Steve Moss
District 5



William V. Husfelt, III
Superintendent

Jim Loyed
Executive Director Business Support

Gena Burgans
Deputy Superintendent- Operational Services

Sandra Davis
Deputy Superintendent- Professional & Community Services

Denise Kelley
Deputy Superintendent- Teaching & Learning



Bay District Schools

Vision

Bay District Schools will develop all students to their highest potential to produce successful, innovative citizens and leaders for tomorrow's world.

Mission

Bay District Schools will deliver a high-quality education in a collaborative, safe, and respectful environment. Our commitment is to inspire students in the development of character with the acquisition and use of knowledge and skills as we prepare them for life and work in a diverse, global economy.

Core Beliefs and Commitments

We believe that...

- 1. Everyone must have a passionate commitment to academic excellence through high standards.**
We will set standards and establish environments that create high-performing schools where everyone is accountable and responsible for maintaining academic excellence and sound management.
- 2. Relationships of students and adults must show empathy, care and trust.**
We will build relationships that enhance each student's opportunities to excel in a rigorous curriculum regardless of their place of residence, ethnicity, socioeconomic status, native language, or special needs.
- 3. Compassion, conviction, and intense dedication to student academic success should stand as our hallmark.**
We will ensure that effective teachers and principals lead each classroom and school environment with academic excellence and innovative teaching practices.
- 4. A professional teaching environment must be collaborative, innovative, and progressive.**
We will foster collaborative teamwork, critical thinking, mastery of content, personal growth and a school-wide learning culture among students and teachers alike.
- 5. Data is revered as a means to provide feedback to students, refine instructional practices, and drive intervention decisions.**
We will use data and program evaluations to determine student, teacher, school, and district gains in student achievement.
- 6. Connections within the community will help enhance student engagement.**
We believe responsible citizens are the foundation of our society, and that comprehensive learning must take place at home, in school, and in the community.
- 7. Technology skills are essential in today's global economy.**
We will provide our students with opportunities to acquire the technology skills necessary to compete in the local and global workforce.
- 8. Equitable distribution of academic and operational resources will promote student success.**
We will distribute resources in an equitable manner to ensure the requirements and needs of each facility are met.



Our District

Tentative Fiscal Year 2022-2023

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 26,000 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 2022-2023

Total Budget 2022-23: \$ 608,472,722

Total Budget 2021-22: \$ 536,220,029

General Fund Budget 2022-23: \$ 309,842,549

General Fund Budget 2021-22: \$ 301,691,505

Increase: \$ 8,151,044

General Fund Ending Fund Balance 2022-23: \$ 10,578,608

	2022-2023	2021-2022	Difference
Projected Un-weighted FTE	26,279	25,091	1,188
Base Student Allocation	\$4,587.40	\$4,372.91	\$ 214.49
Required Local Effort Tax Millage	3.256	3.599	(0.343)
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	5.504	5.847	(0.343)
Homeowner School Taxes (per \$50,000 value)	\$275.20	\$292.35	(\$ 17.15)

**BUDGET SUMMARY
FISCAL YEAR 2022-2023**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BAY COUNTY ARE 5.1%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

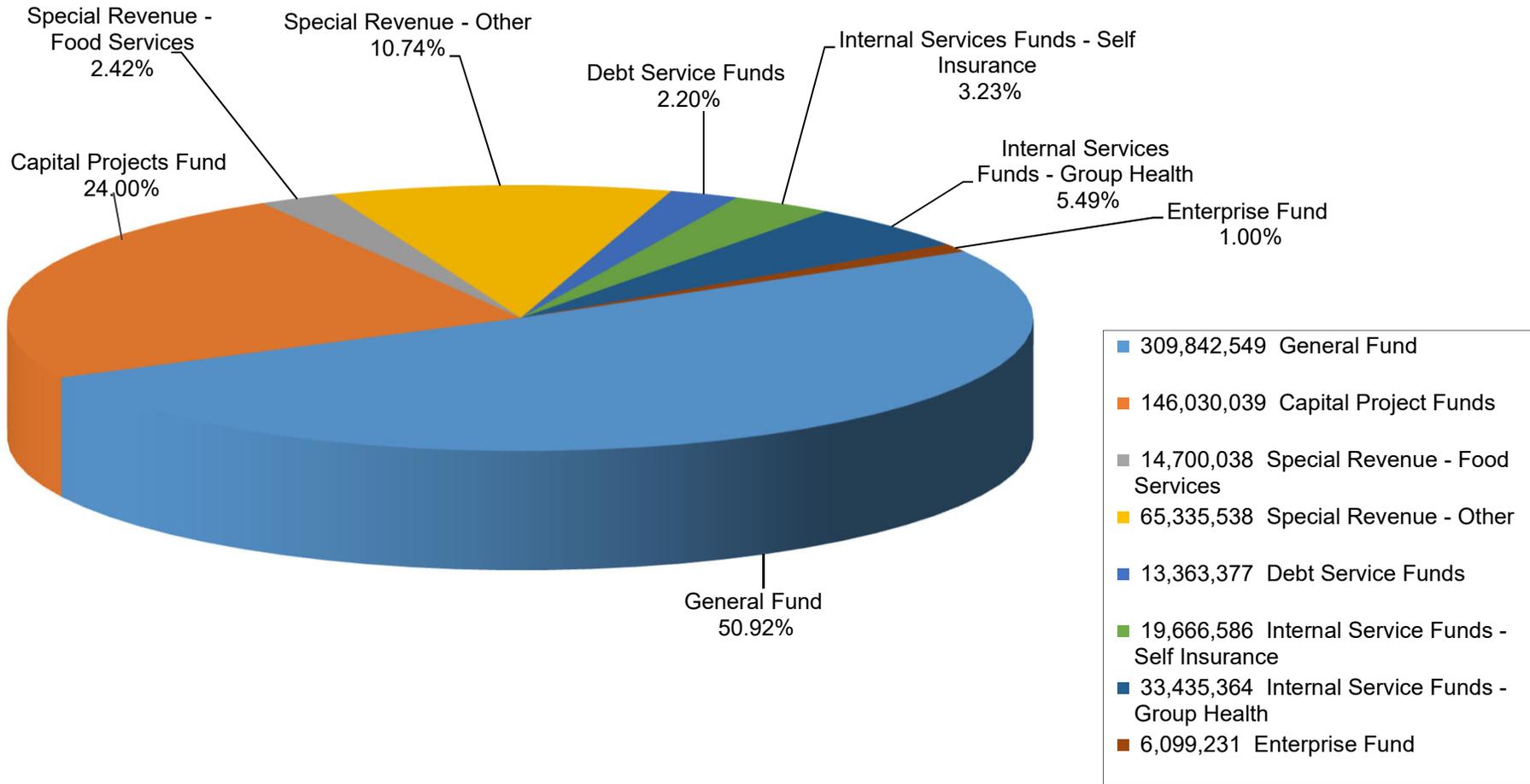
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.2560	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:	5.5040

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 2,373,783	\$ 73,900,416					\$ 76,274,199
State Sources	120,114,816	844,212		8,858,157			129,817,185
Local Sources	101,557,630	870,500		65,695,719	2,205,000	30,729,720	201,058,569
TOTAL SOURCES	224,046,229	75,615,128		74,553,876	2,205,000	30,729,720	407,149,953
Transfers In	2,262,422		13,357,191			3,788,879	19,408,492
Fund Balance/Net Position	83,533,898	4,420,448	6,186	71,476,163	3,894,231	18,583,351	181,914,277
TOTAL REVENUE, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 309,842,549	\$ 80,035,576	\$ 13,363,377	\$ 146,030,039	\$ 6,099,231	\$ 53,101,950	\$ 608,472,722
APPROPRIATIONS/EXPENDITURES							
Instruction	\$ 180,012,580	\$ 33,736,486					\$ 213,749,066
Pupil Personnel Services	10,585,575	11,809,660					22,395,235
Instructional Media Services	2,635,396	231,908					2,867,304
Instructional & Curriculum Development Services	3,139,698	1,411,288					4,550,986
Instructional Staff Training Services	1,683,578	3,289,703			1,086,252		6,059,533
Instructional Related Technology	93,203	241,052					334,255
School Board	1,152,085	138					1,152,223
General Administration	7,844,447	1,776,966					9,621,413
School Administration	16,626,936	525,461					17,152,397
Facilities Acquisition & Construction	29,973,213	9,161,271		126,621,547			165,756,031
Fiscal Services	2,174,694	6,870					2,181,564
Food Services	24,963	10,087,538					10,112,501
Central Services	2,511,411	160,777			1,060,021	35,054,723	38,786,932
Pupil Transportation Services	8,495,949	704,653					9,200,602
Operation of Plant	19,534,552	1,738,004					21,272,556
Maintenance of Plant	5,784,919	423,450					6,208,369
Administrative Technology Services	4,044,519	25,102					4,069,621
Community Services	2,946,223	64,317					3,010,540
Debt Service			13,357,191				13,357,191
TOTAL APPROPRIATIONS/ EXPENDITURES	\$ 299,263,941	\$ 75,394,644	\$ 13,357,191	\$ 126,621,547	\$ 2,146,273	\$ 35,054,723	\$ 551,838,319
Transfers Out				19,408,492			19,408,492
Fund Balances/Net Position	10,578,608	4,640,932	6,186		3,952,958	18,047,227	37,225,911
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS & FUND BALANCES/NET POSITION	\$ 309,842,549	\$ 80,035,576	\$ 13,363,377	\$ 146,030,039	\$ 6,099,231	\$ 53,101,950	\$ 608,472,722

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

2022-2023 PERCENTAGE OF INDIVIDUAL FUNDS TO TOTAL





Facts at a Glance

Tentative Fiscal Year 2022-2023

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

Transportation

Total students transported daily:	7,381
Miles traveled yearly (avg.):	1,186,850
Number of buses:	117

Students

Enrollment All Students	26,279
<i>Includes pre-K, adult and other students served</i>	
African-American	13.77%
Caucasian	65.20%
Hispanic	11.78 %
Other Minority	9.25%

District Academic Achievement

Data is from 20/21 school year, the assessment information for 21/22 school year has not been released

- BDS High School students passed 1249 AP exams
- BDS High School students passed 1077 AICE exams
- 82 International Baccalaureate exams passed
- The Spring 2021 overall pass rate for Advanced Programs is 54% which is a decrease from last year

Food Service/Chartwells

Breakfasts served daily	4,681
Lunches served daily	10,768
Total meals served daily	15,449
Summer Food Program	
Breakfast	21,154
Lunch	28,460
Percentage free/reduced meals	45%



Budgetary Funds

Tentative Year 2022-2023

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 as well as the RESTART grant. (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 administration's 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 2022-23**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		25,483,138,186.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	3.2560	3.2560
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	5.5040	5.5040

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	100,000.00
Reserve Officers Training Corps (ROTC)	3191	338,944.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	438,944.00
<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	1,184,839.00
Total Federal Through State and Local	3200	1,934,839.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	88,506,124.00
Workforce Development	3315	2,921,506.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	14,255.00
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	26,502,538.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,852,393.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	120,114,816.00
<i>LOCAL:</i>		
District School Taxes	3411	97,953,106.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	150,000.00
Gifts, Grants and Bequests	3440	
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	2,629,524.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	825,000.00
Total Local	3400	101,557,630.00
TOTAL ESTIMATED REVENUES		224,046,229.00
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	2,262,422.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	2,262,422.00
TOTAL OTHER FINANCING SOURCES		2,262,422.00
Fund Balance, July 1, 2022	2800	83,533,898.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		309,842,549.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	180,012,580.00	85,898,775.00	29,209,841.00	37,677,855.00	3,842.00	14,968,843.00	1,455,444.00	10,797,980.00
Student Support Services	6100	10,585,575.00	6,800,770.00	2,296,637.00	206,579.00		1,175,946.00	52,229.00	53,414.00
Instructional Media Services	6200	2,635,396.00	1,677,894.00	541,127.00	39,584.00		31,229.00	325,429.00	20,133.00
Instruction and Curriculum Development Services	6300	3,139,698.00	2,102,805.00	745,711.00	93,769.00		162,788.00	19,012.00	15,613.00
Instructional Staff Training Services	6400	1,683,578.00	988,757.00	281,634.00	197,418.00		31,675.00	6,500.00	177,594.00
Instruction-Related Technology	6500	93,203.00			91,564.00		1,639.00		
Board	7100	1,152,085.00	251,971.00	379,794.00	492,886.00		5,954.00	1,500.00	19,980.00
General Administration	7200	7,844,447.00	640,256.00	195,005.00	6,961,021.00		22,691.00	6,124.00	19,350.00
School Administration	7300	16,626,936.00	12,476,439.00	3,638,102.00	285,015.00		101,422.00	90,434.00	35,524.00
Facilities Acquisition and Construction	7400	29,973,213.00	832,630.00	280,591.00	37,322.00		11,724.00	28,810,034.00	912.00
Fiscal Services	7500	2,174,694.00	1,429,057.00	498,224.00	161,390.00	15,086.00	31,696.00	9,199.00	30,042.00
Food Service	7600	24,963.00		446.00	24,517.00				
Central Services	7700	2,511,411.00	1,195,086.00	412,056.00	775,136.00	3,000.00	55,220.00	14,402.00	56,511.00
Student Transportation Services	7800	8,495,949.00	3,848,048.00	2,181,056.00	1,202,735.00	857,080.00	363,406.00	26,624.00	17,000.00
Operation of Plant	7900	19,534,552.00	3,739,411.00	2,410,210.00	4,084,963.00	8,161,987.00	882,603.00	239,335.00	16,043.00
Maintenance of Plant	8100	5,784,919.00	2,633,450.00	1,373,389.00	407,544.00	214,803.00	907,867.00	237,176.00	10,690.00
Administrative Technology Services	8200	4,044,519.00	1,963,078.00	650,882.00	1,262,406.00	800.00	31,733.00	135,120.00	500.00
Community Services	9100	2,946,223.00	1,959,068.00	454,137.00	57,739.00		97,855.00	63,896.00	313,528.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		299,263,941.00	128,437,495.00	45,548,842.00	54,059,443.00	9,256,598.00	18,884,291.00	31,492,458.00	11,584,814.00
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								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750	10,578,608.00							
TOTAL ENDING FUND BALANCE	2700	10,578,608.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		309,842,549.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	8,599,090.00
USDA-Donated Commodities	3265	700,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	9,299,090.00
<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	40,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	830,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	870,500.00
TOTAL ESTIMATED REVENUES		10,279,590.00
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, 2022	2800	4,420,448.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		14,700,038.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	298,400.00
Employee Benefits	200	129,471.00
Purchased Services	300	8,242,921.00
Energy Services	400	402,237.00
Materials and Supplies	500	655,639.00
Capital Outlay	600	108,038.00
Other	700	222,400.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		10,059,106.00
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, 2023	2710	
Restricted Fund Balance, June 30, 2023	2720	4,640,932.00
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	4,640,932.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		14,700,038.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	140,851.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	84,122.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	643,975.00
Individuals with Disabilities Education Act (IDEA)	3230	2,029,528.00
Elementary and Secondary Education Act, Title I	3240	2,656,216.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	224,571.00
Total Federal Through State And Local	3200	5,779,263.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	734,212.00
Total State	3300	734,212.00
<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		6,513,475.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,513,475.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	3,331,843.00	2,022,928.00	566,160.00	279,713.00		191,211.00	193,517.00	78,314.00
Student Support Services	6100	1,020,372.00	641,179.00	288,400.00	48,482.00	263.00	32,404.00	3,165.00	6,479.00
Instructional Media Services	6200	6,234.00	2,606.00	493.00				3,135.00	
Instruction and Curriculum Development Services	6300	858,814.00	423,149.00	147,910.00	147,723.00		110,810.00	29,222.00	
Instructional Staff Training Services	6400	934,713.00	559,600.00	102,020.00	184,818.00		26,203.00		62,072.00
Instruction-Related Technology	6500	518.00	368.00	150.00					
Board	7100								
General Administration	7200	206,438.00							206,438.00
School Administration	7300	31,630.00	27,482.00	2,526.00				1,622.00	
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	9,723.00	6,577.00	946.00	1,200.00				1,000.00
Student Transportation Services	7800	113,190.00	9,650.00		20,947.00	643.00	735.00		81,215.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,513,475.00	3,693,539.00	1,108,605.00	682,883.00	906.00	361,363.00	230,661.00	435,518.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,513,475.00							

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023**

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

	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	111,365.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	111,365.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		111,365.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		111,365.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	38,823.00	8.00	16.00	31,911.00	2,677.00	4,211.00		
Student Support Services	6100	759.00		6.00	751.00	2.00			
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	27,698.00	13,551.00	13,082.00	503.00	493.00	69.00		
Instructional Staff Training Services	6400	9,470.00		1.00	9,272.00	172.00	25.00		
Instruction-Related Technology	6500	4.00	2.00	2.00					
Board	7100								
General Administration	7200	7,276.00						7,276.00	
School Administration	7300	3.00	1.00	2.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	1.00						1.00	
Operation of Plant	7900	27,331.00	2.00	650.00		23,284.00	3,394.00	1.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		111,365.00	13,564.00	13,759.00	42,437.00	26,628.00	7,699.00	7,278.00	
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		111,365.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	8,451.00
Education Stabilization Funds - Workforce	3272	331,494.00
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	339,945.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		339,945.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		339,945.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	91,156.00	905.00	383.00	13,893.00	7,747.00	56,473.00	11,755.00	
Student Support Services	6100	588.00	588.00						
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	237,110.00					237,110.00		
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	11,091.00			5,526.00	931.00	160.00	4,474.00	
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		339,945.00	1,493.00	383.00	19,419.00	8,678.00	293,743.00	16,229.00	
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		339,945.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	
Federal Through Local	3280	6,723,406.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,723,406.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,723,406.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,723,406.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	4,573,875.00	1,694,245.00	637,902.00	1,486,182.00		156,206.00	89,706.00	509,634.00
Student Support Services	6100	78,881.00			73,573.00				5,308.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	78,398.00	48,629.00	29,769.00					
Instructional Staff Training Services	6400	37,189.00	11,806.00	15,286.00	10,097.00				
Instruction-Related Technology	6500	6,112.00	5,600.00	512.00					
Board	7100	109.00	100.00	9.00					
General Administration	7200	357,766.00	700.00	64.00					357,002.00
School Administration	7300								
Facilities Acquisition and Construction	7400	1,319,509.00						1,319,509.00	
Fiscal Services	7500	500.00	500.00						
Food Services	7600								
Central Services	7700	9,682.00	9,100.00	582.00					
Student Transportation Services	7800	18,178.00	15,587.00		2,591.00				
Operation of Plant	7900	216,223.00			200,336.00		13,068.00		2,819.00
Maintenance of Plant	8100	6,900.00	6,900.00						
Administrative Technology Services	8200	5,894.00	5,400.00	494.00					
Community Services	9100	14,190.00	13,000.00	1,190.00					
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,723,406.00	1,811,567.00	685,808.00	1,772,779.00		169,274.00	1,409,215.00	874,763.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,723,406.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

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	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	194,307.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	194,307.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		194,307.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		194,307.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	177,748.00	8,951.00	1,787.00			167,010.00		
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	16,559.00	7,843.00	1,566.00	7,150.00				
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		194,307.00	16,794.00	3,353.00	7,150.00		167,010.00		
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		194,307.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	48,814,501.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	48,814,501.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		48,814,501.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		48,814,501.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	24,347,202.00	6,864,362.00	2,459,839.00	10,484,330.00		2,920,697.00	790,919.00	827,055.00
Student Support Services	6100	9,337,824.00	6,493,529.00	1,900,335.00	859,216.00		73,744.00	11,000.00	
Instructional Media Services	6200	225,674.00	185,061.00	34,916.00	5,697.00				
Instruction and Curriculum Development Services	6300	446,378.00	255,592.00	87,710.00	62,165.00		22,911.00	18,000.00	
Instructional Staff Training Services	6400	2,267,893.00	1,738,008.00	427,598.00			12,914.00		89,373.00
Instruction-Related Technology	6500	234,418.00	4,000.00	417.00	230,001.00				
Board	7100	29.00		29.00					
General Administration	7200	1,164,993.00	532.00	135.00	37,184.00				1,127,142.00
School Administration	7300	493,828.00	302,228.00	65,904.00	125,696.00				
Facilities Acquisition and Construction	7400	7,604,652.00			347,000.00			7,257,652.00	
Fiscal Services	7500	6,370.00	5,500.00	870.00					
Food Services	7600	28,432.00	15.00	30.00	28,387.00				
Central Services	7700	117,280.00	15,200.00	2,080.00					100,000.00
Student Transportation Services	7800	570,284.00	150,500.00	29,204.00	5,763.00				384,817.00
Operation of Plant	7900	1,494,450.00	684,721.00	343,777.00	402,957.00		40,161.00		22,834.00
Maintenance of Plant	8100	416,550.00	8,600.00	683.00	407,267.00				
Administrative Technology Services	8200	19,208.00	17,500.00	1,708.00					
Community Services	9100	39,036.00	10,250.00	1,071.00	27,715.00				
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		48,814,501.00	16,735,598.00	5,356,306.00	13,023,378.00		3,070,427.00	8,077,571.00	2,551,221.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		48,814,501.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

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	2,638,539.00
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	2,638,539.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		2,638,539.00
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,638,539.00

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	1,175,839.00	504,550.00	231,447.00	366,291.00		51,371.00	20,180.00	2,000.00
Student Support Services	6100	1,371,236.00	962,740.00	377,409.00	24,427.00		750.00	5,910.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	23,879.00	5,440.00	1,086.00	17,353.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	40,493.00							40,493.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	24,092.00	13,360.00	2,668.00	5,974.00				2,090.00
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		2,638,539.00	1,486,090.00	612,610.00	417,045.00		52,121.00	26,090.00	44,583.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,638,539.00							

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<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, 2022	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, 2023

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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	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, 2023

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
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
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								
LOCAL SOURCES:									
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								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	13,357,191.00						13,357,191.00	
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	13,357,191.00						13,357,191.00	
TOTAL OTHER FINANCING SOURCES									
		13,357,191.00						13,357,191.00	
Fund Balance, July 1, 2022	2800	6,186.00						6,186.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									
		13,363,377.00						13,363,377.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	10,023,600.00						10,023,600.00	
Interest	720	3,333,591.00						3,333,591.00	
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	13,357,191.00						13,357,191.00	
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									
Nondisposable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730	6,186.00						6,186.00	
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCES	2700	6,186.00						6,186.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		13,363,377.00						13,363,377.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	926,583.00						926,583.00				
Interest on Undistributed CO&DS	3325	7,825.00						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	416,130.00				416,130.00						
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	7,507,619.00									7,507,619.00	
Total State Sources	3300	8,858,157.00				416,130.00		934,408.00			7,507,619.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	36,695,719.00							36,695,719.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	29,000,000.00									29,000,000.00	
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	65,695,719.00							36,695,719.00		29,000,000.00	
TOTAL ESTIMATED REVENUES		74,553,876.00				416,130.00		934,408.00	36,695,719.00		36,507,619.00	
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											
Transfers In:												
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, 2022	2800	71,476,163.00						3,594,128.00	16,494,417.00		51,387,618.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		146,030,039.00				416,130.00		4,528,536.00	53,190,136.00		87,895,237.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	2,876.00							2,876.00			
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	49,425,823.00						4,528,536.00	2,739,305.00		42,157,983.00	
Furniture, Fixtures and Equipment	640	4,912,869.00				416,130.00			319,432.00		4,177,307.00	
Motor Vehicles (Including Buses)	650	1,536,754.00							1,536,754.00			
Land	660	693,074.00									693,074.00	
Improvements Other Than Buildings	670	9,831,872.00							1,970,654.00		7,861,218.00	
Remodeling and Renovations	680	53,175,392.00							30,613,394.00		22,561,998.00	
Computer Software	690	7,042,887.00							137.00		7,042,750.00	
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		126,621,547.00				416,130.00		4,528,536.00	37,182,552.00		84,494,329.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	2,262,422.00							2,262,422.00			
To Debt Service Funds	920	13,357,191.00							9,956,283.00		3,400,908.00	
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970	3,788,879.00							3,788,879.00			
To Enterprise Funds	990											
Total Transfers Out	9700	19,408,492.00							16,007,584.00		3,400,908.00	
TOTAL OTHER FINANCING USES		19,408,492.00							16,007,584.00		3,400,908.00	
Nonspendable Fund Balance, June 30, 2023	2710											
Restricted Fund Balance, June 30, 2023	2720											
Committed Fund Balance, June 30, 2023	2730											
Assigned Fund Balance, June 30, 2023	2740											
Unassigned Fund Balance, June 30, 2023	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		146,030,039.00				416,130.00		4,528,536.00	53,190,136.00		87,895,237.00	

**DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023**

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, 2022	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, 2023

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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	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, 2023

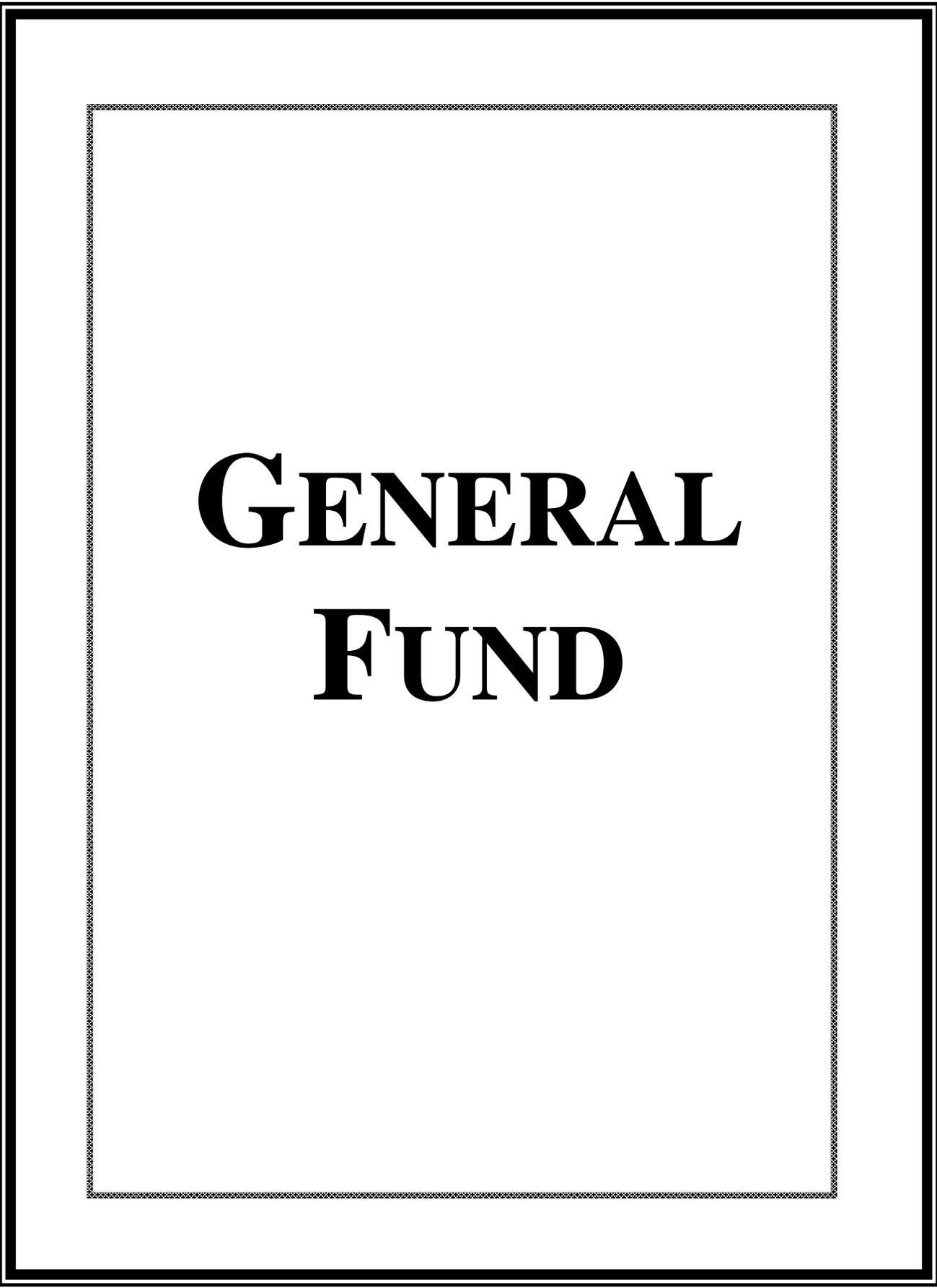
SECTION XV. ENTERPRISE FUNDS

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	2,200,000.00						2,200,000.00	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,200,000.00						2,200,000.00	
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	5,000.00						5,000.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		5,000.00						5,000.00	
<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, 2022	2880	3,894,231.00						3,894,231.00	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		6,099,231.00						6,099,231.00	
ESTIMATED EXPENSES									
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	972,644.00						972,644.00	
Employee Benefits	200	279,329.00						279,329.00	
Purchased Services	300	775,328.00						775,328.00	
Energy Services	400								
Materials and Supplies	500	17,235.00						17,235.00	
Capital Outlay	600	21,737.00						21,737.00	
Other (including Depreciation)	700	80,000.00						80,000.00	
Total Operating Expenses		2,146,273.00						2,146,273.00	
<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, 2023	2780	3,952,958.00						3,952,958.00	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		6,099,231.00						6,099,231.00	

DISTRICT SCHOOL BOARD OF BAY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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	5,702,720.00	5,702,720.00						
Charges for Sales	3482								
Premium Revenue	3484	25,007,000.00		25,007,000.00					
Other Operating Revenues	3489								
Total Operating Revenues		30,709,720.00	5,702,720.00	25,007,000.00					
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430	20,000.00	15,000.00	5,000.00					
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		20,000.00	15,000.00	5,000.00					
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630	3,788,879.00	3,788,879.00						
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	3,788,879.00	3,788,879.00						
Net Position, July 1, 2022	2880	18,583,351.00	10,159,987.00	8,423,364.00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		53,101,950.00	19,666,586.00	33,435,364.00					
ESTIMATED EXPENSES									
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100	276,935.00	276,935.00						
Employee Benefits	200	103,362.00	103,362.00						
Purchased Services	300	10,326,970.00	5,269,045.00	5,057,925.00					
Energy Services	400								
Materials and Supplies	500	8,600.00	8,100.00	500.00					
Capital Outlay	600	40,756.00	40,756.00						
Other (including Depreciation)	700	24,298,100.00	3,773,100.00	20,525,000.00					
Total Operating Expenses		35,054,723.00	9,471,298.00	25,583,425.00					
<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, 2023	2780	18,047,227.00	10,195,288.00	7,851,939.00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		53,101,950.00	19,666,586.00	33,435,364.00					



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 from the Restart grant 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 (\$2,149,602), ESE Guaranteed Allocation (\$8,911,996), Supplemental Academic Instruction (\$7,203,957), State Reading Allocation (\$1,557,033), DJJ Supplement Allocation (\$26,283), and Class Size Reduction categorical (\$26,502,538). The funding for the teacher salary increase is also included in this revenue in the amount of \$7,143,639.

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 3.256 mills as the Required Local Effort; additionally, the State calculations provide a Supplemental Discretionary Millage of .748. The value of a mill is \$24,463,813. The total operating millage levy proposed in the Superintendent's Tentative Budget is 4.004 mills; this is a decrease of 0.343 mills from the 2021-2022 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, 2022. Included in this amount is reserve for encumbrances (\$18,006,064) and reserve for program and school carryovers (\$38,426,327). Additionally, \$16,522,899 of the fund balance was used to balance appropriations with revenue in the 2022-2023 Budget. Therefore, the remaining fund balance of \$10,578,608 is unreserved.
4. **APPROPRIATIONS:** Appropriations by project included in the 2022-2023 General Fund Budget are shown on the next page.

**General Fund Report
FY 2022/23**

PRJ. #	DISTRICT ONLY	Total 2022/2023	Total 2021/2022	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	23 less 22	% Chg
0000	FUNC.5000 DISTRICT SALARIES	\$ 85,370,559	\$ 74,239,660	11,130,899	15.0%
0000	FUNC.6000 DISTRICT SALARIES	6,389,667	5,635,263	754,404	13.4%
0000	FUNC.7300 DISTRICT SALARIES	10,596,212	9,970,277	625,935	6.3%
0000	0000 DISTRICT MISCELLANEOUS	59,245	86,224	(26,979)	(31.3%)
0000	UTILITIES	8,827,859	8,038,892	788,967	9.8%
0001	SCHOOL BUDGETS	9,220,624	8,692,829	527,795	6.1%
0004	TEACHER LEADERSHIP SUPPLEMENTS	234,971	225,569	9,402	4.2%
0007	RETIREMENT INCENTIVE BONUS	442,281	119,376	322,905	270.5%
0010	BOARD APPROVED ADD-ON UNITS	1,120,451	943,561	176,890	18.7%
0011	DJJ SUPPLEMENTS	26,283	33,362	(7,079)	(21.2%)
0012	LOW PERFORMING SCHOOLS	10,000	10,000	-	-
0014	ROSENWALD ALLOCATION UNITS	2,494,685	1,739,501	755,184	43.4%
0015	IN SCHOOL SUSPENSION PARA'S	181,217	194,472	(13,255)	(6.8%)
0019	DISTRICT COMMUNICATIONS	210,000	275,000	(65,000)	(23.6%)
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	-	-
0021	SCHOOL BUDGET SUPPLEMENTS	1,309,719	1,254,136	55,583	4.4%
0022	GRADE CHAIR SUPPLEMENTS	315,211	291,362	23,849	8.2%
0032	TEACHER SALARY INCREASE ALLOCATION	5,925,022	3,970,069	1,954,953	49.2%
0038	ELEMENTARY TEACHER ABSENCES	200,000	-	200,000	-
0040	TRANSPORTATION	8,004,190	7,644,383	359,807	4.7%
0041	SCHOOL EXTRACURRICULAR TRAVEL	180,400	167,900	12,500	7.4%
0060	MAINTENANCE	4,103,677	3,938,140	165,537	4.2%
0080	STADIUM MANAGEMENT PROJECT	569,673	551,691	17,982	3.3%
0100	SCHOOL BOARD	922,765	896,914	25,851	2.9%
0101	DISTRICT UNEMPLOYMENT COMPENSATION	50,000	160,000	(110,000)	(68.8%)
0105	DIGITAL CLASSROOMS	-	85,327	(85,327)	(100.0%)
0106	MENTAL HEALTH ALLOCATION	1,267,976	1,084,967	183,009	16.9%
0120	DISTRICT SUPERINTENDENT	294,318	287,192	7,126	2.5%
0130	PROPERTY INVENTORY	157,994	151,298	6,696	4.4%
0140	INTERNAL ACCOUNTS AUDITOR	130,284	129,502	782	0.6%
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	286,771	256,117	30,654	12.0%
0151	COURIER OPERATIONS	112,905	105,672	7,233	6.8%
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	134,196	99,948	34,248	34.3%
0167	CHARTER SCHOOL SERVICES	38,534	15,545	22,989	147.9%
0200	DEPUTY SUPERINTENDENT - TEACHING & LEARNING	251,762	242,587	9,175	3.8%
0202	MKL ALLOCATION UNITS	2,634,166	2,394,897	239,269	10.0%
0204	ESE SUMMER SCHOOL	240,940	240,940	-	-
0207	ACADEMIC FAIRS AND COMPETITION	20,000	30,000	(10,000)	(33.3%)
0210	STATE READING ALLOCATION	1,291,424	971,227	320,197	33.0%
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	-	-
0214	SCHOOL BASED SUMMER SCHOOL	-	15,000	(15,000)	(100.0%)
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,450	22,450	(2,000)	(8.9%)
0216	READING TRAINING	102,630	85,163	17,467	20.5%
0217	MIDDLE SCHOOL INITIATIVES	54,000	70,000	(16,000)	(22.9%)
0219	HOSPITAL/HOMEBOUND SVCS	55,284	65,000	(9,716)	(14.9%)
0221	IMPLEMENTATION OF STATE INITIATIVES	39,000	89,000	(50,000)	(56.2%)
0222	ASPIRE ACADEMIES	2,219,047	2,141,011	78,036	3.6%
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	368,022	420,300	(52,278)	(12.4%)
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	35,000	35,000	-	-
0228	LUCILLE MOORE REMEDIATION	72,000	60,000	12,000	20.0%
0230	INSTRUCTIONAL MEDIA RESOURCES	423,354	407,417	15,937	3.9%
0233	SOUTHPORT REMEDIATION	-	-	-	-
0234	CEDAR GROVE REMEDIATION	90,000	75,000	15,000	20.0%
0236	WALLER REMEDIATION	46,000	50,000	(4,000)	(8.0%)
0237	TURNAROUND SCHOOL SUPPLEMENT	487,760	-	487,760	-
0238	DIRECTOR OF FEDERAL PROGRAMS	95,377	-	95,377	-
0240	EXTRACURRICULAR OFFICE	164,865	158,063	6,802	4.3%
0241	PARKER REMEDIATION	79,000	-	79,000	-
0242	CALLAWAY REMEDIATION	67,000	-	67,000	-
0243	CHERRY STREET REMEDIATION	56,000	-	56,000	-
0262	PUBLIC SCHOOL CHOICE	134,302	118,336	15,966	13.5%
0263	ESE THERAPISTS	1,728,936	1,594,435	134,501	8.4%
0264	ESE EXTERNAL CONTRACT THERAPISTS	132,758	132,758	-	-
0266	FTE/ESE PARAPROFESSIONALS	3,325,198	3,273,724	51,474	1.6%

**General Fund Report
FY 2022/23**

PRJ. #	DISTRICT ONLY	Total 2022/2023	Total 2021/2022	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	23 less 22	% Chg
0268	DIRECTORS K12 & ADULT INSTRUCTION	482,660	473,138	9,522	2.0%
0269	DIRECTOR OF ESE	494,323	507,646	(13,323)	(2.6%)
0270	DIRECTOR OF STUDENT SVCS	1,497,083	1,421,767	75,316	5.3%
0272	E-TECHNOLOGY	508,598	486,270	22,328	4.6%
0273	ELEMENTARY ESE ALLOCATION	400,000	525,000	(125,000)	(23.8%)
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	832,594	842,238	(9,644)	(1.1%)
0320	MIS -TECHNOLOGY & INFORMATION	3,883,289	3,535,338	347,951	9.8%
0325	MIS - TECH REPLACEMENT	12,500	100,000	(87,500)	(87.5%)
0352	SCHOOL & COMMUNITY RELATIONS	257,524	256,545	979	0.4%
0400	BUSINESS OFFICE	398,983	297,781	101,202	34.0%
0410	BAY DISTRICT WAREHOUSE	226,454	208,010	18,444	8.9%
0420	PURCHASING OFFICE	313,080	313,002	78	0.0%
0430	FINANCE OFFICE	413,885	370,268	43,617	11.8%
0440	PAYROLL OFFICE	398,634	380,549	18,085	4.8%
0450	FACILITIES	1,160,680	915,640	245,040	26.8%
0460	EXE DIR - BUSINESS & SUPPORT SVCS (CFO)	199,771	193,761	6,010	3.1%
0470	DEPUTY SUPERINTENDENT - OPERATIONS	197,983	188,793	9,190	4.9%
0475	NELSON BUILDING OPERATIONS	259,544	228,896	30,648	13.4%
0476	R.L. YOUNG CENTER OPERATIONS	137,419	131,998	5,421	4.1%
0792	VIRTUAL ACADEMY	110,196	110,196	-	-
0793	BAY VIRTUAL	639,085	755,414	(116,329)	(15.4%)
0794	BDS COURSE OFFERINGS	712,792	395,186	317,606	80.4%
2006	LIMITED ENGLISH PROFICIENCY	1,178,878	1,082,091	96,787	8.9%
2008	ASSESSMENT & ACCOUNTABILITY	281,832	273,710	8,122	3.0%
2009	BDS CTE PROGRAM	134,131	129,225	4,906	3.8%
2010	MEDICAID REIMBURSEMENT	106,764	104,313	2,451	2.3%
2013	INTERNATIONAL BACCALAUREATE	68,346	157,682	(89,336)	(56.7%)
2015	EXTRACURRICULAR ACTIVITIES	151,000	147,300	3,700	2.5%
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	-	-
2017	MAINTENANCE PECO/LCI	1,350,000	1,350,000	-	-
2018	BLOOD-BORNE PATHOGENS	350	350	-	-
2019	SCHOOL RESOURCE OFFICER PROGRAM	1,005,430	892,505	112,925	12.7%
2021	HIGH SCHOOL REMEDIATION	76,680	91,680	(15,000)	(16.4%)
2023	HIGH SCHOOL DRAMA PROGRAMS	-	-	-	-
2025	INSERVICE EDUCATION	837,256	734,736	102,520	14.0%
2026	HEALTHCARE CONTRACT	516,500	491,786	24,714	5.0%
2029	SPECIAL OLYMPICS	2,000	2,000	-	-
2031	BAND INSTRUMENT REPAIR / UNIFORM	119,400	19,400	100,000	515.5%
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,629,524	2,070,996	558,528	27.0%
2037	INSTRUCTIONAL MATERIALS-TEXTBOOKS	1,475,534	1,417,543	57,991	4.1%
2070	ADVANCED PLACEMENT	914,981	1,027,599	(112,618)	(11.0%)
2071	R.O.T.C.	746,433	821,927	(75,494)	(9.2%)
2073	TEEN PARENTING	59,109	95,016	(35,907)	(37.8%)
2074	DUAL ENROLLMENT	200,000	184,000	16,000	8.7%
2113	A I C E	852,235	873,053	(20,818)	(2.4%)
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	-	-
2131	BAND EQUIPMENT	52,390	52,390	-	-
2133	SCHOOL IMPROVEMENT	60,800	60,800	-	-
2137	INSTRUCTIONAL MATERIALS-SCIENCE	31,397	30,329	1,068	3.5%
2173	ESE DROPOUT PREVENTION	23,425	22,904	521	2.3%
2213	INDUSTRY CERTIFICATION	920,952	631,117	289,835	45.9%
2225	FLORIDA SCHOOL RECOGNITION PROGRAM	-	-	-	-
2237	INSTRUCTIONAL MATERIALS-LIBRARY MEDIA	114,867	110,959	3,908	3.5%
2273	REGULAR DROPOUT PREVENTION	89,625	104,836	(15,211)	(14.5%)
2337	INSTRUCTIONAL MATERIALS-DUAL ENROLL	101,251	86,768	14,483	16.7%
2437	INSTRUCTIONAL MATERIALS-ESE APPS	37,593	36,848	745	2.0%
2705	DISTRICT SAFETY OFFICERS	1,310,418	1,259,677	50,741	4.0%
2706	SAFE SCHOOLS	24,200	135,721	(111,521)	(82.2%)
2707	DISTRICT SAFETY & SECURITY MANAGER	536,247	519,014	17,233	3.3%
2708	ADJUDICATED YOUTH-ALTERNATIVE	36,937	41,204	(4,267)	(10.4%)
2855	FLORIDA TEACHERS LEAD PROGRAM	488,109	482,589	5,520	1.1%
2928	STATE VPK (VOLUNTARY PRE-K)	1,852,393	1,809,778	42,615	2.4%
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	-	-
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	36,092	55,970	(19,878)	(35.5%)
3003	EXTERNAL AUDIT	100,000	75,000	25,000	33.3%
3005	WELLNESS INITIATIVE	6,200	-	6,200	-
3070	RESERVE FOR FTE ADJUSTMENT	1,636,145	1,270,000	366,145	28.8%
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	-	-	-

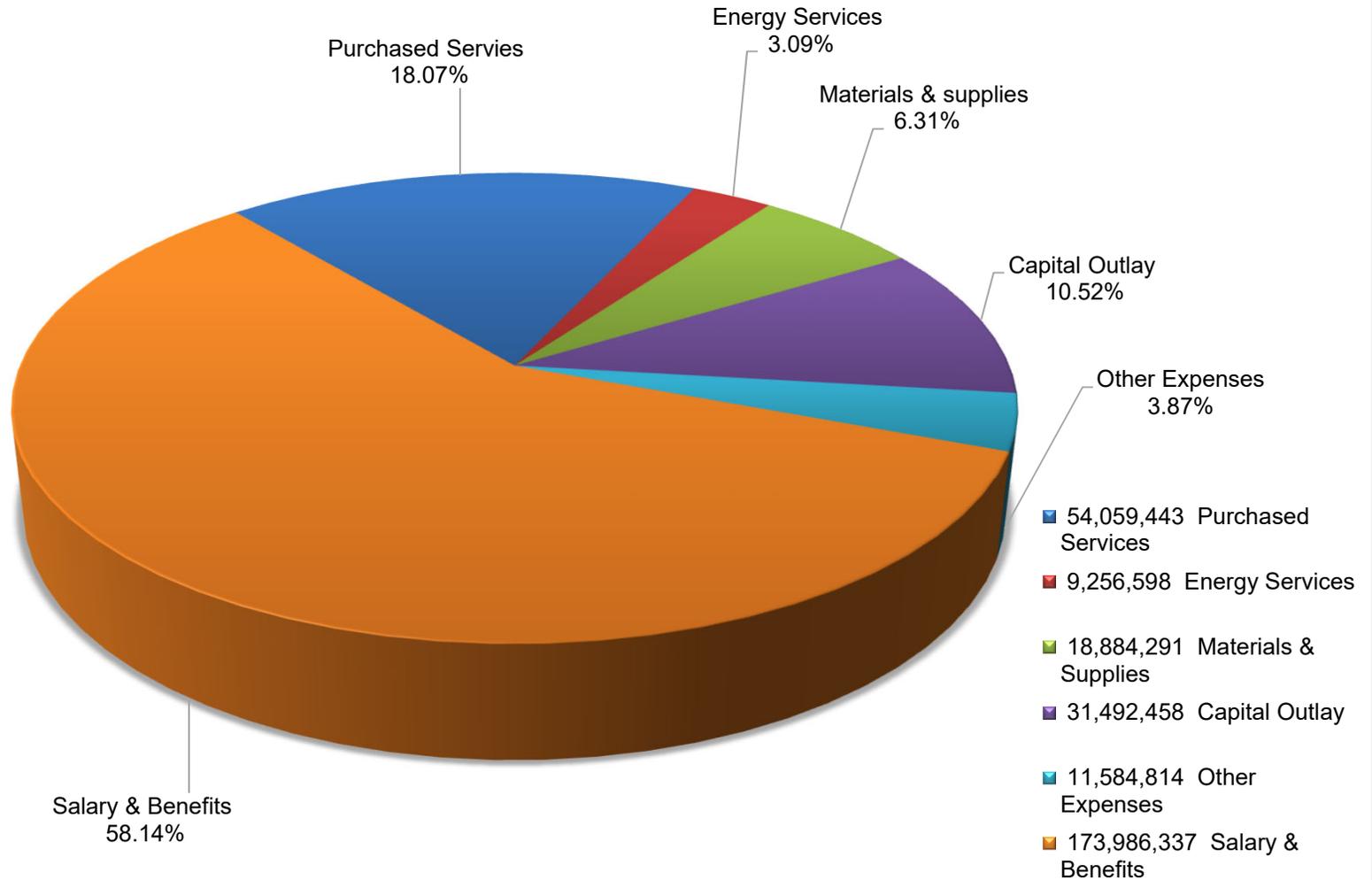
**General Fund Report
FY 2022/23**

PRJ. #	DISTRICT ONLY	Total 2022/2023	Total 2021/2022	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	23 less 22	% Chg
3076	RESERVE FOR HEALTH INSURANCE INCR	750,000	1,500,000	(750,000)	(50.0%)
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	-	-
3079	CLASS SIZE REDUCTION PLAN	50,000	250,000	(200,000)	(80.0%)
3081	RESERVE FOR PRORATION	100,000	100,000	-	-
3691	WORKFORCE DEVELOPMENT	2,921,506	2,854,566	66,940	2.3%
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	484,324	446,032	38,292	8.6%
	TOTAL DISTRICT (Without Charters)	\$ 206,273,993	\$ 185,371,005	20,902,988	11.3%

PRJ. #	CHARTER/CONTRACT SCHOOL	Total 2022/2023	Total 2021/2022	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Operational Funds	Operational Funds	23 less 22	% Chg
0005	CLASS SIZE REDUCTION - CHARTERS	\$ 4,676,875	\$ 4,822,598	(145,723)	(3.0%)
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	1,218,617	877,171	341,446	38.9%
0039	TRANSPORTATION - CHARTERS	198,000	242,000	(44,000)	(18.2%)
0104	DIGITAL CLASSROOMS - CHARTERS	-	20,912	(20,912)	(100.0%)
0199	STATE READING - CHARTERS	265,609	214,484	51,125	23.8%
0205	CONTRACT SAI FUNDS	1,341,206	1,401,422	(60,216)	(4.3%)
0701	BAY HAVEN CHARTER ACADEMY -- ELE	4,337,182	4,217,412	119,770	2.8%
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,221,870	2,148,425	73,445	3.4%
0712	RISING LEADERS CHARTER ACADEMY	1,630,061	1,303,340	326,721	25.1%
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	3,668,347	3,432,268	236,079	6.9%
0731	NORTH BAY HAVEN MIDDLE	2,713,112	2,587,107	126,005	4.9%
0741	NORTH BAY HAVEN CAREER ACADEMY	4,597,885	4,408,663	189,222	4.3%
0751	NORTH BAY HAVEN ELEMENTARY	3,898,314	3,699,096	199,218	5.4%
0771	PALM BAY PREPARATORY	1,071,387	1,242,024	(170,637)	(13.7%)
0781	CHAUTAUQUA CHARTER SCHOOL	658,176	601,256	56,920	9.5%
0782	CENTRAL HIGH SCHOOL	465,304	634,845	(169,541)	(26.7%)
0801	PALM BAY ELEMENTARY	1,640,005	1,548,818	91,187	5.9%
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	371,723	381,763	(10,040)	(2.6%)
2704	SAFE SCHOOLS - CHARTER SCHOOLS	399,045	365,999	33,046	9.0%
	TOTAL CHARTER/CONTRACT SCHOOL	35,372,718	34,149,603	1,223,115	3.6%

	Total New Dollar Appropriations (including district & charter)	241,646,711	219,520,608	22,126,103	10.1%
	Restart - Fund 111	1,184,839	7,654,248	(6,469,409)	(84.5%)
	Total Fund 110 Carryover	38,426,327	48,911,754	(10,485,427)	(87.0%)
	Total Fund 110 Encumbrance	18,006,064	12,048,699	5,957,365	12.2%
	Total Budgeted Appropriations	299,263,941	\$ 288,135,309	\$ 11,128,632	3.9%
	Projected New Operations Revenue as of 8/2/22	309,842,549	301,691,505	8,151,044	2.7%
	Total Rev Over / (Under) Appropriations	10,578,608	\$ 13,556,196	(2,977,588)	(22.0%)

2022-2023 GENERAL FUND APPROPRIATIONS



SAFE SCHOOL REPORT - TENTATIVE BUDGET

	2022/2023	2021/2022	Difference
NEW MONEY	\$ 2,149,602 <small>per 2nd DOE FEFP Calculation</small>	\$ 1,841,352 <small>per 2nd DOE FEFP Calculation</small>	\$ 308,250
NEW MONEY BUDGET			
SRO PROJECT	\$ 1,005,430	\$ 892,505	\$ 112,925
BAY HAVEN ELE SAFE SCHOOLS	62,413	57,910	\$ 4,503
BAY HAVEN MID SAFE SCHOOLS	34,765	32,254	\$ 2,511
RISING LEADERS SAFE SCHOOLS	24,131	18,364	\$ 5,767
UNIVERSITY ACADEMY SAFE SCHOOLS	54,851	49,153	\$ 5,698
NORTH BAY HAVEN MIDDLE SAFE SCHOOLS	42,536	38,557	\$ 3,979
NORTH BAY HAVEN CAREER ACADEMY SAFE SCHOOLS	73,211	66,362	\$ 6,849
NORTH BAY HAVEN ELEMENTARY SAFE SCHOOLS	56,523	51,236	\$ 5,287
PALM BAY PREPARATORY SAFE SCHOOLS	16,564	18,245	\$ (1,681)
CHAUTAUQUA SAFE SCHOOLS	3,376	3,382	\$ (6)
CENTRAL HIGH SCHOOL SAFE SCHOOLS	7,157	9,352	\$ (2,195)
PALM BAY ELEMENTARY SAFE SCHOOLS	23,518	21,257	\$ 2,261
DISTRICT SAFETY OFFICERS	1,310,418	1,259,677	\$ 50,741
SAFE SCHOOLS	24,200	135,721	\$ (111,521)
DISTRICT SAFETY MGR	536,247	519,014	\$ 17,233
	<u>\$ 3,275,340</u>	<u>\$ 3,172,989</u>	<u>\$ 102,351</u>
TOTAL REVENUE LESS APPROPRIATIONS	\$ (1,125,738)	\$ (1,331,637)	\$ 205,899

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2022-2023 Tentative Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget
0000	FUNC.5000 DISTRICT SALARIES	85,370,559	74,239,660	77,291,510	72,767,527	83,332,150
0000	FUNC.6000 DISTRICT SALARIES	6,389,667	5,635,263	5,354,729	5,314,502	6,020,388
0000	FUNC.7300 DISTRICT SALARIES	10,596,212	9,970,277	9,565,067	8,783,443	9,848,351
0000	0000 DISTRICT MISCELLANEOUS	59,245	86,224	64,224	64,224	81,000
0000	UTILITIES	8,827,859	8,038,892	7,500,711	7,492,374	8,323,161
0001	SCHOOL BUDGETS	9,220,624	8,692,829	8,692,829	8,609,632	8,294,023
0002	PERFORMANCE PAY	-	-	-	-	-
0004	TEACHER LEADERSHIP SUPPLEMENTS	234,971	225,569	225,569	180,150	177,840
0005	CONTRACT CLASS SIZE REDUCTION	4,676,875	4,822,598	4,822,598	5,233,027	5,308,257
0007	RETIREMENT INCENTIVE BONUS	442,281	119,376	119,376	318,693	437,596
0010	BOARD APPROVED ADD-ON UNITS	1,120,451	943,561	943,561	770,548	222,548
0011	DJJ SUPPLEMENTS	26,283	33,362	33,362	57,427	117,439
0012	LOW PERFORMING SCHOOLS	10,000	10,000	10,000	79,792	79,792
0014	ROSENWALD ALLOCATION UNITS	2,494,685	1,739,501	1,739,501	1,575,358	1,386,664
0015	IN SCHOOL SUSPENSION PARA'S	181,217	194,472	194,472	171,144	186,809
0016	CC WASHINGTON ALLOCATION UNITS	-	-	-	-	-
0019	DISTRICT COMMUNICATIONS	210,000	275,000	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	1,309,719	1,254,136	1,254,136	1,050,889	1,010,242
0022	GRADE CHAIR SUPPLEMENTS	315,211	291,362	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	5,925,022	3,970,069	3,970,069	3,492,890	-
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	1,218,617	877,171	877,171	799,503	-
0038	ELEMENTARY TEACHER ABSENCES	200,000	-	-	-	-
0039	TRANSPORTATION - CHARTERS	198,000	242,000	242,000	246,000	261,000
0040	TRANSPORTATION	8,004,190	7,644,383	7,644,383	8,105,241	7,481,250
0041	SCHOOL EXTRACURRICULAR TRAVEL	180,400	167,900	167,900	164,900	164,900
0060	MAINTENANCE	4,103,677	3,938,140	3,938,140	3,879,964	3,756,021
0080	STADIUM MANAGEMENT PROJECT	569,673	551,691	551,691	481,891	391,708
0100	SCHOOL BOARD	922,765	896,914	896,914	892,695	850,231
0101	DISTRICT UNEMPLOYMENT COMPENSATION	50,000	160,000	160,000	100,000	100,000
0104	DIGITAL CLASSROOMS - CHARTERS	-	20,912	20,912	21,450	53,003
0105	DIGITAL CLASSROOMS	-	85,327	85,327	84,589	213,779
0106	MENTAL HEALTH ALLOCATION	1,267,976	1,084,967	1,084,967	899,800	707,026
0107	MENTAL HEALTH ALLOCATION - CHARTERS	-	-	-	-	-
0120	DISTRICT SUPERINTENDENT	294,318	287,192	287,192	277,360	278,291
0130	PROPERTY INVENTORY	157,994	151,298	151,298	158,090	150,438
0140	INTERNAL ACCOUNTS AUDITOR	130,284	129,502	129,502	122,799	157,615
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	286,771	256,117	256,117	173,354	165,818
0151	COURIER OPERATIONS	112,905	105,672	105,672	103,861	100,195
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	134,196	99,948	99,948	201,721	194,976
0167	CHARTER SCHOOL SERVICES	38,534	15,545	15,545	-	-
0199	STATE READING - CHARTERS	265,609	214,484	214,484	215,684	220,102
0200	ASST SUPT TCHING & LEARNING SVCS	251,762	242,587	242,587	233,639	223,461
0202	MKL ALLOCATION UNITS	2,634,166	2,394,897	2,394,897	2,315,288	2,274,065
0204	ESE SUMMER SCHOOL	240,940	240,940	240,940	240,940	275,000

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2022-2023 Tentative Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget
0205	CONTRACT SAI FUNDS	1,341,206	1,401,422	1,401,422	1,428,528	1,443,106
0207	ACADEMIC FAIRS AND COMPETITION	20,000	30,000	30,000	30,000	-
0210	STATE READING ALLOCATION	1,291,424	971,227	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	15,000
0215	SUMMER INITIATIVES TRAINING/PLANNING	20,450	22,450	22,450	22,450	22,450
0216	READING TRAINING	102,630	85,163	85,163	80,956	77,859
0217	MIDDLE SCHOOL INITIATIVES	54,000	70,000	70,000	70,000	70,000
0219	HOSPITAL/HOMEBOUND SERVICES	55,284	65,000	65,000	65,000	52,966
0220	SPRINGFIELD REMEDIATION	-	-	-	-	-
0221	IMPLEMENTATION OF STATE INITIATIVES	39,000	89,000	89,000	89,000	89,000
0222	ASPIRE ACADEMIES	2,219,047	2,141,011	2,141,011	1,938,520	1,720,253
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	368,022	420,300	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	72,000	60,000	60,000	65,000	61,000
0229	LUCILLE MOORE REMEDIATION	-	-	-	-	-
0230	INSTRUCTIONAL MEDIA RESOURCES	423,354	407,417	407,417	414,736	426,134
0234	CEDAR GROVE REMEDIATION	90,000	75,000	75,000	83,000	85,000
0236	WALLER REMEDIATION	46,000	50,000	50,000	50,000	60,000
0237	TURNAROUND SCHOOL SUPPLEMENT	487,760	-	-	227,750	177,915
0238	DIRECTOR OF FEDERAL PROGRAMS	95,377	-	-	-	-
0240	EXTRACURRICULAR OFFICE	164,865	158,063	158,063	59,534	57,730
0241	PARKER REMEDIATION	79,000	-	-	-	-
0242	CALLAWAY REMEDIATION	67,000	-	-	-	-
0243	CHERRY STREET REMEDIATION	56,000	-	-	-	-
0262	PUBLIC SCHOOL CHOICE PROJECT	134,302	118,336	118,336	109,810	93,365
0263	ESE THERAPISTS	1,728,936	1,594,435	1,594,435	1,545,560	1,509,088
0264	ESE EXTERNAL CONTRACT THERAPISTS	132,758	132,758	132,758	132,758	132,758
0266	FTE/ESE PARAPROFESSIONALS	3,325,198	3,273,724	3,273,724	3,269,771	3,612,652
0268	DIRECTORS K12 & ADULT INSTRUCTION	482,660	473,138	473,138	562,879	623,335
0269	DIRECTOR OF ESE	494,323	507,646	507,646	496,783	469,641
0270	DIRECTOR OF STUDENT SERVICES	1,497,083	1,421,767	1,421,767	1,392,432	1,313,951
0272	ETECHNOLOGY	508,598	486,270	486,270	510,375	492,392
0273	ELEMENTARY ESE ALLOCATION	400,000	525,000	525,000	525,814	525,814
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	832,594	842,238	842,238	695,554	705,255
0320	MIS -TECHNOLOGY & INFORMATION	3,883,289	3,535,338	3,535,338	2,740,106	2,481,879
0322	MIS - MAILROOM	-	-	-	35,000	30,000
0324	MIS - SITE BASED TECHNICIANS	-	-	-	654,753	569,581
0325	MIS - TECH REPLACEMENT	12,500	100,000	100,000	150,000	150,000
0326	MIS - MAINTENANCE	-	-	-	174,164	99,164
0352	SCHOOL & COMMUNITY RELATIONS	257,524	256,545	256,545	252,734	246,117
0400	BUSINESS OFFICE	398,983	297,781	297,781	217,810	209,405
0410	BAY DISTRICT WAREHOUSE	226,454	208,010	208,010	187,952	178,365
0420	PURCHASING OFFICE	313,080	313,002	313,002	399,340	370,471
0430	FINANCE OFFICE	413,885	370,268	370,268	370,890	390,021

**Multi Year Budget Comparison
by Project Year**

	PROJECT DESCRIPTION	2022-2023 Tentative Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget
0440	PAYROLL OFFICE	398,634	380,549	380,549	366,603	364,093
0450	FACILITIES	1,160,680	915,640	915,640	831,236	847,417
0460	EXE DIR - BUSINESS & SUPPORT SRVS (CFO)	199,771	193,761	193,761	187,558	179,678
0470	DEPUTY SUPERINTENDENT - OPERATIONS	197,983	188,793	188,793	-	-
0475	NELSON BUILDING OPERATIONS	259,544	228,896	228,896	227,916	341,000
0476	R.L. YOUNG CENTER OPERATIONS	137,419	131,998	131,998	131,509	136,350
0701	BAY HAVEN CHARTER ACADEMY -- ELE	4,337,182	4,217,412	4,217,412	4,204,861	4,281,551
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,221,870	2,148,425	2,148,425	2,214,089	2,154,165
0712	RISING LEADERS CHARTER ACADEMY	1,630,061	1,303,340	1,303,340	1,042,949	1,067,894
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	3,668,347	3,432,268	3,432,268	3,369,842	3,507,168
0714	CENTRAL ACADEMY	-	-	-	229,204	224,814
0731	NORTH BAY HAVEN MIDDLE	2,713,112	2,587,107	2,587,107	2,524,557	2,521,154
0741	NORTH BAY HAVEN CAREER ACADEMY	4,597,885	4,408,663	4,408,663	4,308,777	4,305,417
0751	NORTH BAY HAVEN ELEMENTARY	3,898,314	3,699,096	3,699,096	3,608,944	3,597,707
0771	PALM BAY PREPARATORY	1,071,387	1,242,024	1,242,024	1,270,269	1,579,887
0781	CHAUTAUQUA CHARTER SCHOOL	658,176	601,256	601,256	606,739	643,522
0782	CENTRAL HIGH SCHOOL	465,304	634,845	634,845	729,984	826,510
0801	PALM BAY ELEMENTARY	1,640,005	1,548,818	1,548,818	1,542,107	1,914,734
0802	CHARTER LCI TRANSFER	-	-	-	-	-
0792	VIRTUAL ACADEMY	110,196	110,196	110,196	88,648	91,996
0793	BAY VIRTUAL	639,085	755,414	755,414	560,359	343,559
0794	BDS COURSE OFFERINGS	712,792	395,186	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	1,178,878	1,082,091	1,082,091	882,681	742,673
2008	ASSESSMENT & ACCOUNTABILITY	281,832	273,710	273,710	258,142	248,388
2009	GULF COAST COLLEGE/WORKFORCE COOP	134,131	129,225	129,225	180,981	54,068
2010	MEDICAID REIMBURSEMENT	106,764	104,313	104,313	100,392	96,403
2011	PCMI CONTRACT	-	-	-	-	-
2013	INTERNATIONAL BACCALAUREATE	68,346	157,682	157,682	79,271	170,507
2015	EXTRACURRICULAR ACTIVITIES	151,000	147,300	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
2017	MAINTENANCE PECO/LCI	1,350,000	1,350,000	1,350,000	1,250,000	1,250,000
2018	BLOOD-BORNE PATHOGENS	350	350	350	360	360
2019	SCHOOL RESOURCE OFFICER PROG	1,005,430	892,505	892,505	851,056	851,056
2021	HIGH SCHOOL REMEDIATION	76,680	91,680	91,680	91,680	91,680
2023	HIGH SCHOOL DRAMA PROGRAMS	-	-	-	10,000	10,000
2025	INSERVICE EDUCATION	837,256	734,736	734,736	726,121	671,022
2026	BAY COUNTY HEALTH DEPT CONTRACT	516,500	491,786	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	19,400	19,400	18,400	18,400
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,629,524	2,070,996	2,070,996	1,892,248	1,770,666
2037	INSTRUC MATERIALS-TEXTBOOKS	1,475,534	1,417,543	1,417,543	1,331,935	1,415,533
2041	GULF COAST COLLEGE/STEM COORDINATOR	-	-	-	-	38,165
2070	ADVANCED PLACEMENT	914,981	1,027,599	1,027,599	1,046,207	1,140,590
2071	R.O.T.C.	746,433	821,927	821,927	747,824	788,896
2073	TEEN PARENTING	59,109	95,016	95,016	104,772	119,598
2074	DUAL ENROLLMENT	200,000	184,000	184,000	180,000	75,000

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2022-2023 Tentative Budget	2021-2022 Final Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget
2113	A I C E	852,235	873,053	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	60,800	60,800	60,800	101,461	189,585
2137	INSTRUC MATERIALS - SCIENCE	31,397	30,329	30,329	28,652	30,402
2173	ESE DROPOUT PREVENTION	23,425	22,904	22,904	23,212	20,438
2213	INDUSTRY CERTIFICATION	920,952	631,117	631,117	757,581	718,480
2225	FLA SCHOOL RECOGNITION PROGRAM	-	-	-	-	1,036,977
2237	INSTRUC MATERIALS - LIB MEDIA	114,867	110,959	110,959	104,826	111,228
2273	REGULAR DROPOUT PREVENTION	89,625	104,836	104,836	104,886	104,818
2337	INSTRUC MATERIALS - DUAL ENROLL	101,251	86,768	86,768	80,922	95,807
2437	INSTRUC MATERIALS - ESE APPS	37,593	36,848	36,848	34,770	36,118
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	371,723	381,763	381,763	376,404	390,963
2704	SAFE SCHOOLS - CHARTER SCHOOLS	399,045	365,999	365,999	370,184	375,375
2705	DISTRICT SAFETY OFFICERS	1,310,418	1,259,677	1,259,677	1,104,729	1,085,788
2706	SAFE SCHOOLS	24,200	135,721	135,721	131,523	116,020
2707	DISTRICT SAFETY MANAGEMENT	536,247	519,014	519,014	508,411	461,835
2708	ADJUDICATED YOUTH-ALTERNATIVE	36,937	41,204	41,204	46,860	43,267
2855	FLORIDA TEACHERS LEAD PROGRAM	488,109	482,589	482,589	467,140	485,471
2928	STATE VPK (VOLUNTARY PRE-K)	1,852,393	1,809,778	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	36,092	55,970	55,970	52,024	34,000
3003	EXTERNAL AUDIT	100,000	75,000	75,000	-	69,000
3005	WELLNESS INITIATIVE	6,200	-	-	11,985	20,000
3050	PANDEMIC RESPONSE PLAN	-	-	-	360,000	-
3070	RESERVE FOR FTE ADJUSTMENT	1,636,145	1,270,000	1,270,000	100,000	6,542,268
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	-	-	111,607	-
3076	RESERVE FOR HEALTH INSURANCE INCR	750,000	1,500,000	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	250,000
3081	RESERVE FOR PRORATION	100,000	100,000	100,000	100,000	100,000
3691	WORKFORCE DEVELOPMENT	2,921,506	2,854,566	2,854,566	2,854,566	2,825,894
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	484,324	446,032	446,032	417,463	353,887
	TOTAL	241,646,711	219,520,608	221,326,533	212,932,485	232,737,287



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 \$6,700,000 from the Federal Government for reimbursement on meals served to students. It is estimated that an average of 10,768 students will eat lunches each school day and 4,681 will eat breakfast. After School Snack Program will generate \$62,000 in revenue for fiscal year 2022-2023. We also estimate that we will receive \$700,000 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.

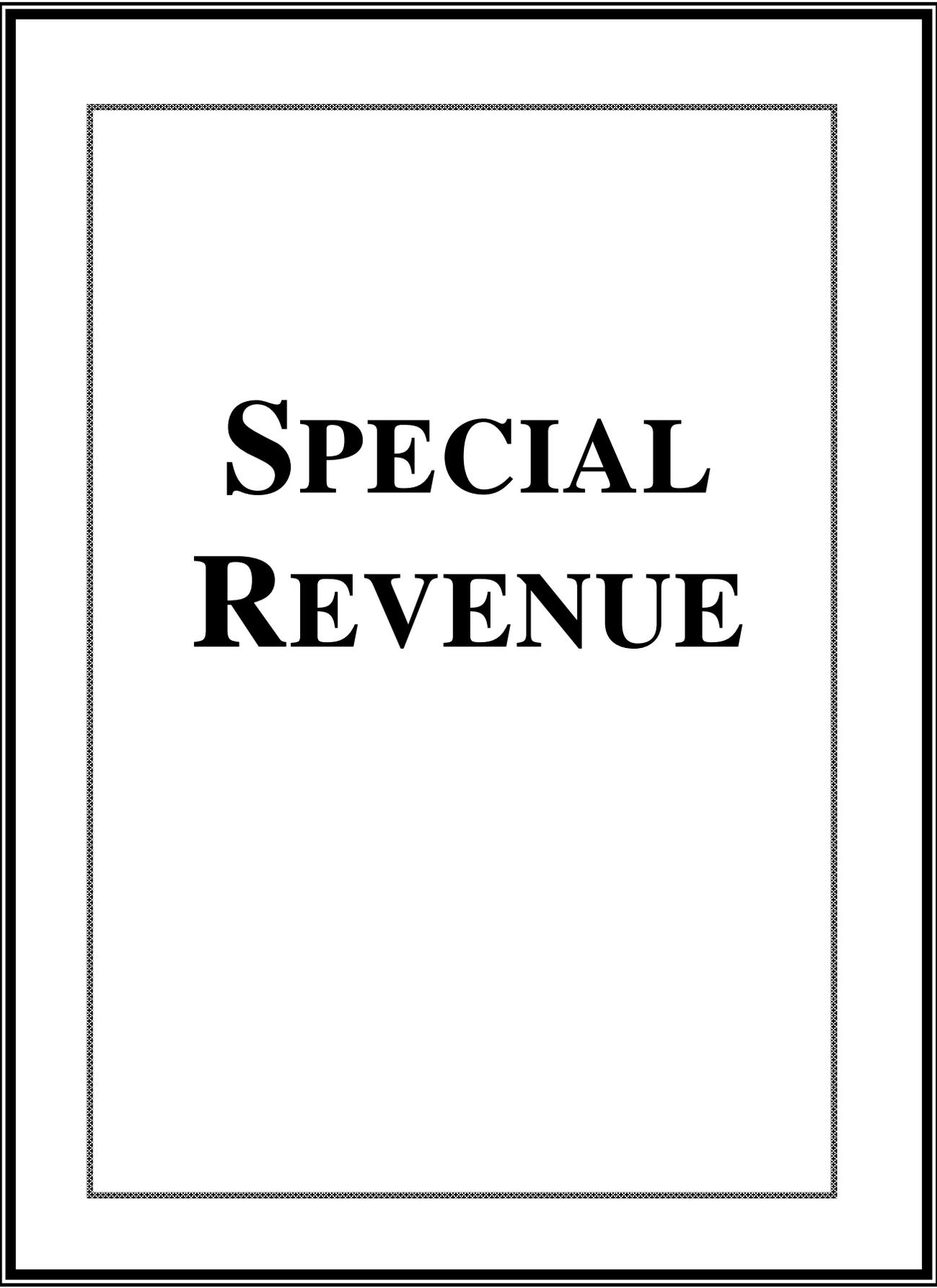
APPROPRIATIONS

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 2022-2023

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	177,665
121	Teachers-Regular Pay	
131	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	120,735
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:	298,400
Employee Benefits:		
210	Retirement	32,292
220	Social Security	22,831
230	Group Insurance	53,952
235	Unemployment Compensation	
240	Workers' Comp	20,396
	Total Employee Benefits:	129,471
Purchased Services:		
310	Professional & Technical	
320	Insurance & Bond Premiums	
330	Travel	2,500
331	Travel CL-3	
350	Repairs & Maintenance	10,000
369	Technology Related Rentals	2,800
370	Communications	10,000
379	Telephone & Other Data Comm	2,000
380	Public Utility-Other	150,760
390	Other Purchased Services	7,807,935
	Total Purchased Services:	7,985,995
Energy Services:		
410	Natural Gas	25,540
420	Bottled Gas	
430	Electricity	372,900
440	Heating Oil	
450	Gasoline	3,000
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	401,440

Object	Description	Current Year Appropriations
Materials & Supplies:		
510	Supplies	43,510
519	Technology Related Supplies	
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	4,000
560	Tires & Tubes	1,200
570	Food	
580	Commodities	600,000
590	Other Materials & Supplies	
	Total Materials & Supplies:	648,710
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	20,000
642	Non-Capitalized Furn/Fix/Equip	40,000
643	Capitalized Computer Hardware	6,000
644	Non-Cap Computer Hardware	12,000
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:	93,000
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	2,400
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	
790	Indirect Cost	220,000
	Total Other Expenses:	222,400
	Total Budget	9,779,416
	Total Encumbered	279,690
	Total Project Budget ==>	10,059,106



SPECIAL REVENUE

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

REFER TO PAGES 6 - 19 OF THE DISTRICT SUMMARY BUDGET

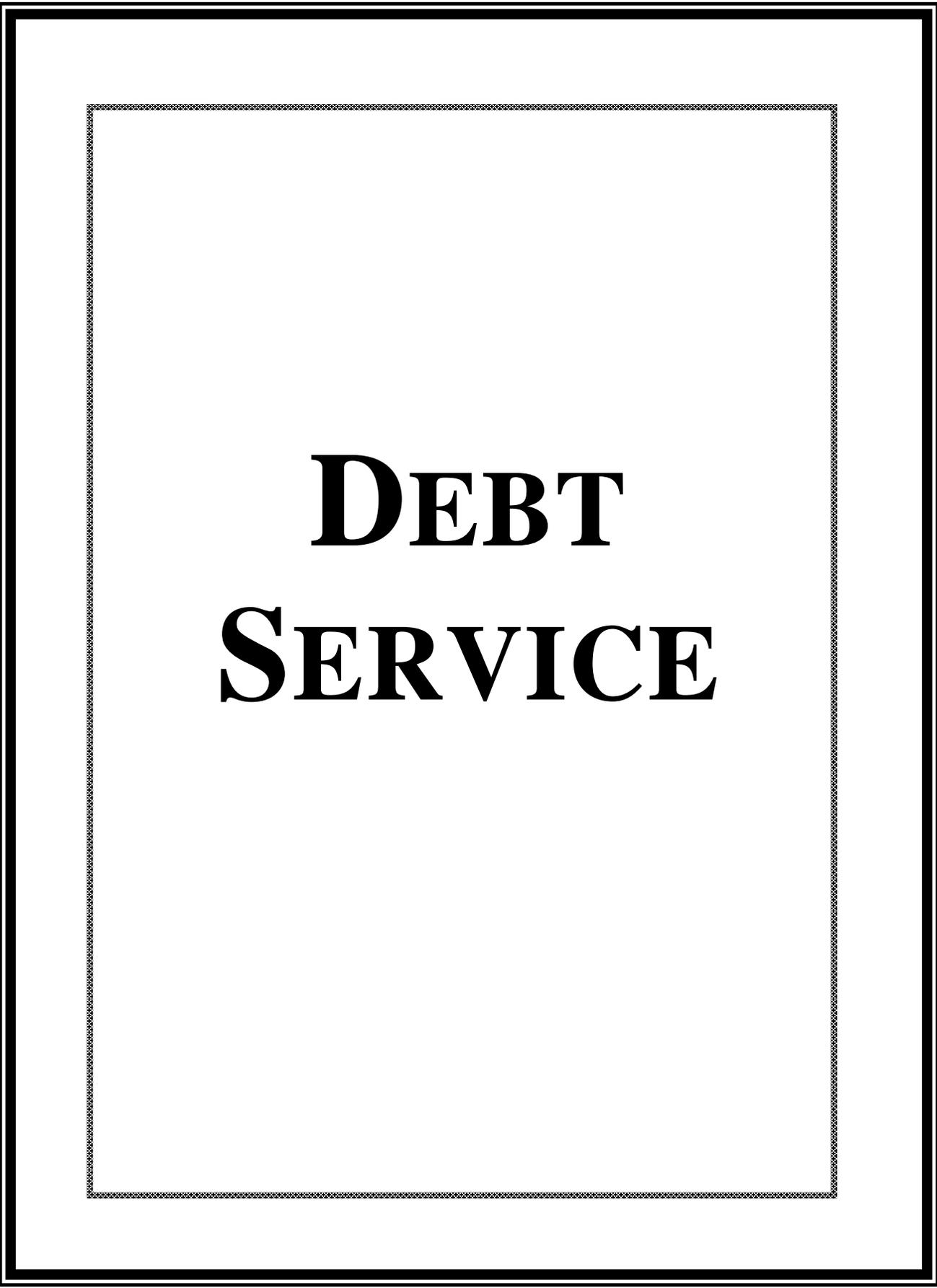
Special Revenue Funds are funds used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds - Other includes federal categorical aid. Programs in this budget include Title I, Adult General Education, IDEA, vocational 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

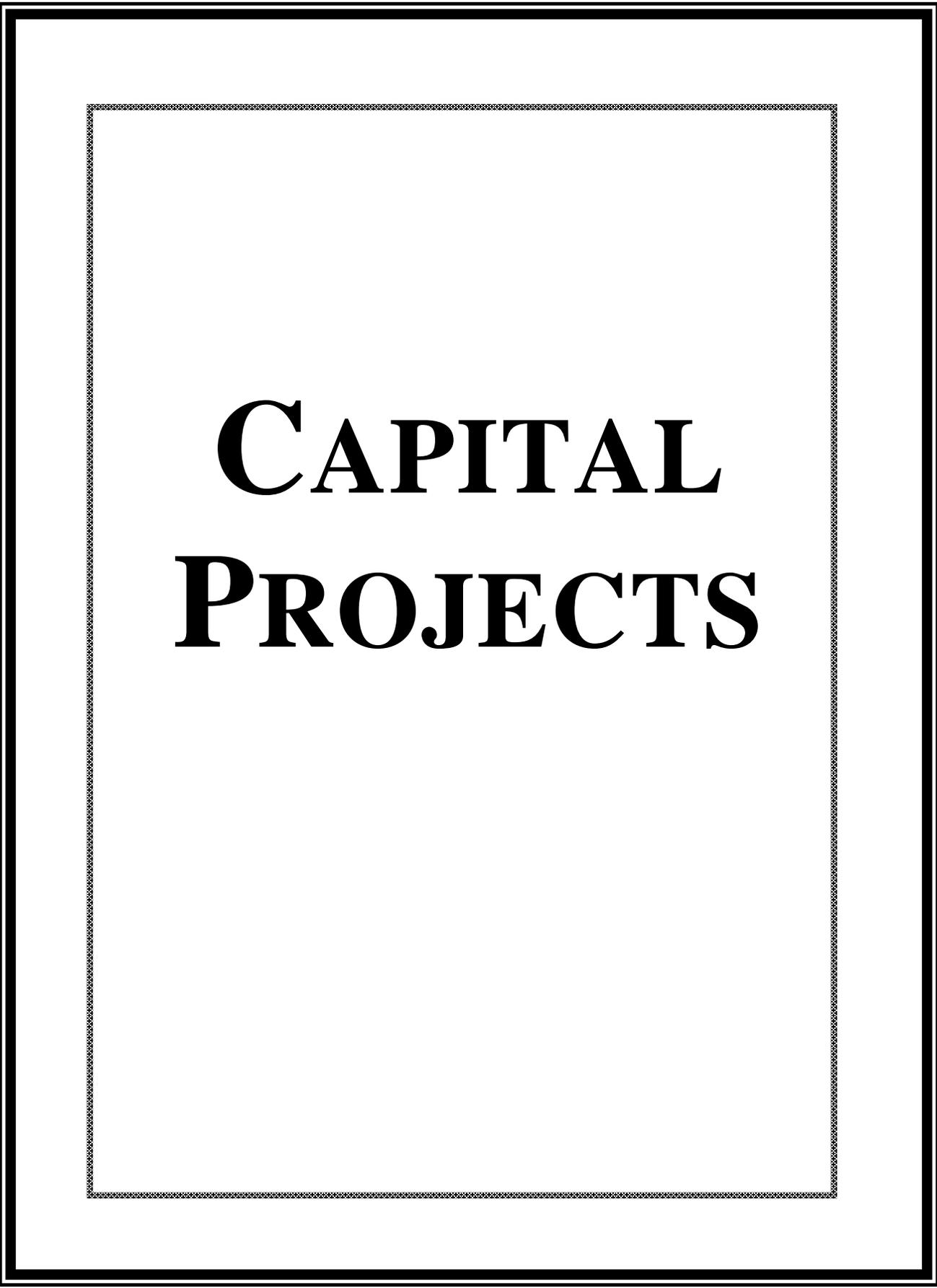
This section of the budget is for bonded indebtedness of the School Board. It includes Certificates of Participation sold by the Board to finance construction of new schools and facilities and payment for debt associated with our safety program.

REVENUE:

The revenue for debt service funds is used to pay interest, principal, and fees on Certificates of Participation and bonds 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, bonds and notes payable.



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:
$$1.5000 \text{ mills} \times \$25,483,138,186 \times 96\% = \$36,695,719$$
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 17 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 and maintenance vehicles.

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.

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 22-23

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
Lawncare Services: Districtwide
Lucille Moore Elementary: Campus-wide Renovation
Merritt Brown Middle School: Construction of Classroom Building
Modular Classrooms: Lease Payments; Relocation & Set-up As Needed
Mosley High School: Band Room Renovation

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 and for the Revenue Anticipation Note.

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

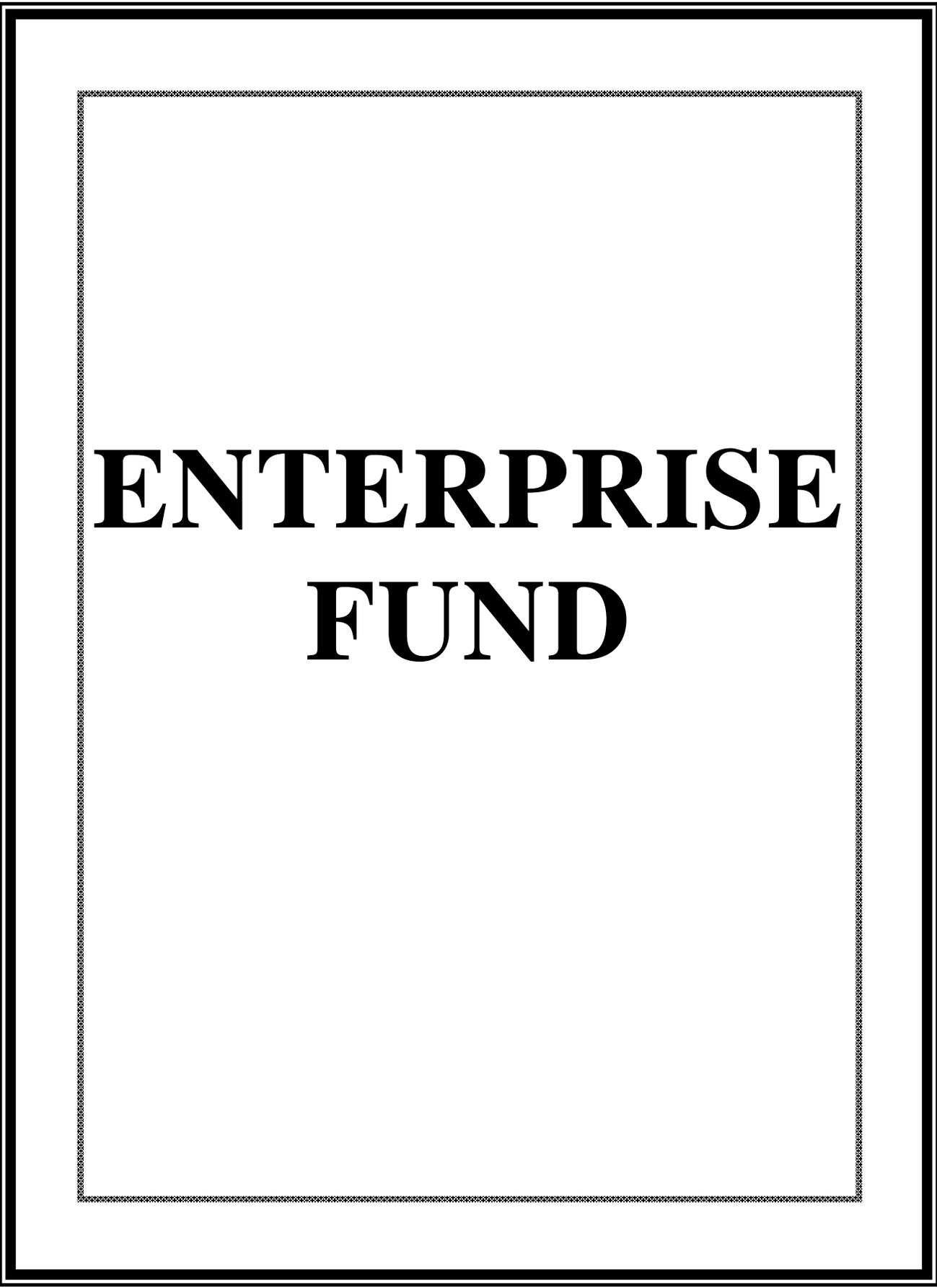
SUMMARY:

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 6/30/22) will be used to fund contingencies, to finance School Board approved projects and/or rolled over into the 2022-2023 budget.

TENTATIVE 2022-23 CAPITAL OUTLAY PROJECTS WORKSHEET - 1.5 CO Millage

		340	360	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	2017-18 LCI 5439	2019-20 LCI 5442	2020-21 LCI 5443	2021-22 LCI 5444	2022-23 LCI 5445	Hurricane Michael 1010	Safety & Security 3602	COP 5023	COP 5024	Other 5040	Donation 5042	1/2 CENT 5066*	Haney Science & Business Bldg	Haney FFE for Science Bldg	Revenue Anticipation Safety/Security 5093
Fund Balances	71,476,163	-	3,594,128	4,496,292	168,800	3,198,065	115,456	8,515,804	-	6,210,972	33,263	2,265,988	3,099,397	693,074	3,316,256	35,260,369	-	-	508,299
Revenue	74,546,051	416,130	926,583	-	-	-	-	-	36,695,719	-	23,749	-	-	-	-	29,000,000	5,900,000	1,583,870	-
Interest	7,825	-	7,825	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Available	146,030,039	416,130	4,528,536	4,496,292	168,800	3,198,065	115,456	8,515,804	36,695,719	6,210,972	57,012	2,265,988	3,099,397	693,074	3,316,256	64,260,369	5,900,000	1,583,870	508,299
Encumbrances	37,956,348	-	-	4,066,422	168,800	722,658	21,241	4,693,903	-	6,099,363	2,359	46,116	3,099,397	-	3,316,256	15,222,219	-	-	497,614
PROJECTS																			
Arnold HVAC Renovation	6,000,000								6,000,000										
Bay Haven Charter Academy	6,000,000														6,000,000				
Bay High Building 1 Renovation	8,761,040														8,761,040				
Bay High Fine Arts Center	1,000,000														1,000,000				
Bay High 13th St. Parking Imp.	2,219,872											2,219,872							
Deane Bozeman Classroom Wing/Site Imp	500,000														500,000				
Everitt Demo	2,019,000														2,019,000				
Haney Replacement Buildings	10,475,680	416,130				2,464,071				111,609							5,900,000	1,583,870	
Hurricane Repairs	429,870			429,870															
Lucille Moore Renovation	3,000,000								3,000,000										
Mosley Bandroom Renovation	1,100,000														1,100,000				
Mowat Cafeteria/Admin/Classrooms	4,528,536		4,528,536																
Palm Bay Soccer Fields	1,553,325														1,553,325				
Patronis Renovation	2,668,135								2,668,135										
Rising Leaders Bathroom Renovations	70,000														70,000				
Rutherford Bldg 2 HVAC Renovations	650,000														650,000				
Safety & Security School Projects	65,338										54,653								10,685
Technology Support*	8,300,000														8,300,000				
Tommy Smith Renovation	8,183,877														8,183,877				
University Academy PE/Site Work	4,000,000														4,000,000				
RECURRING PROJECTS & TRANSFERS																			
Buses	1,300,000								1,300,000										
Charter Schools Half-Cent	3,500,000														3,500,000				
Land Purchases	693,074												693,074						
Lawn Care Services	720,000								720,000										
Roofing	1,000,000								1,000,000										
Small Projects	5,927,452					11,336	94,215	3,821,901	2,000,000										
Preventive Projects **	4,000,000								4,000,000										
Subtotal	126,621,547																		
Transfers to Debt Svc Fund																			
COPs	12,276,286								8,875,378							3,400,908			
Safety/Security Loan	1,080,905								1,080,905										
Transfers to General Fund																			
Extracurricular (Band/Choir-(2130)	380,615								380,615										
Maintenance Dept (2017)	1,613,385								1,613,385										
MIS Dept*** (0325)	18,422								18,422										
Facilities Salaries	250,000								250,000										
Transfers to Self Insurance																			
Property Insurance (SB1276)	3,788,879								3,788,879										
TOTAL APPROPRIATIONS	146,030,039	416,130	4,528,536	4,496,292	168,800	3,198,065	115,456	8,515,804	36,695,719	6,210,972	57,012	2,265,988	3,099,397	693,074	3,316,256	64,260,369	5,900,000	1,583,870	508,299
UNAPPROPRIATED	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	146,030,039	146,030,039																	

*Software Renewals, Technology Refresh, SMART Repairs & Replacements, Addition of SMART for any new core classrooms, Misc. Technology
 **Site Improvement, HVAC Upgrades, Flooring, Lighting, Painting, Accessibility, Hazardous Materials, Athletic Facilities (Building Envelope & Safety & Security listed as separate line item)
 ***SMART Bulbs & Toner Replacements



**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 330,000 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 6,900,000 hours of online professional development coursework for educators in 36 (thirty-six) 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.

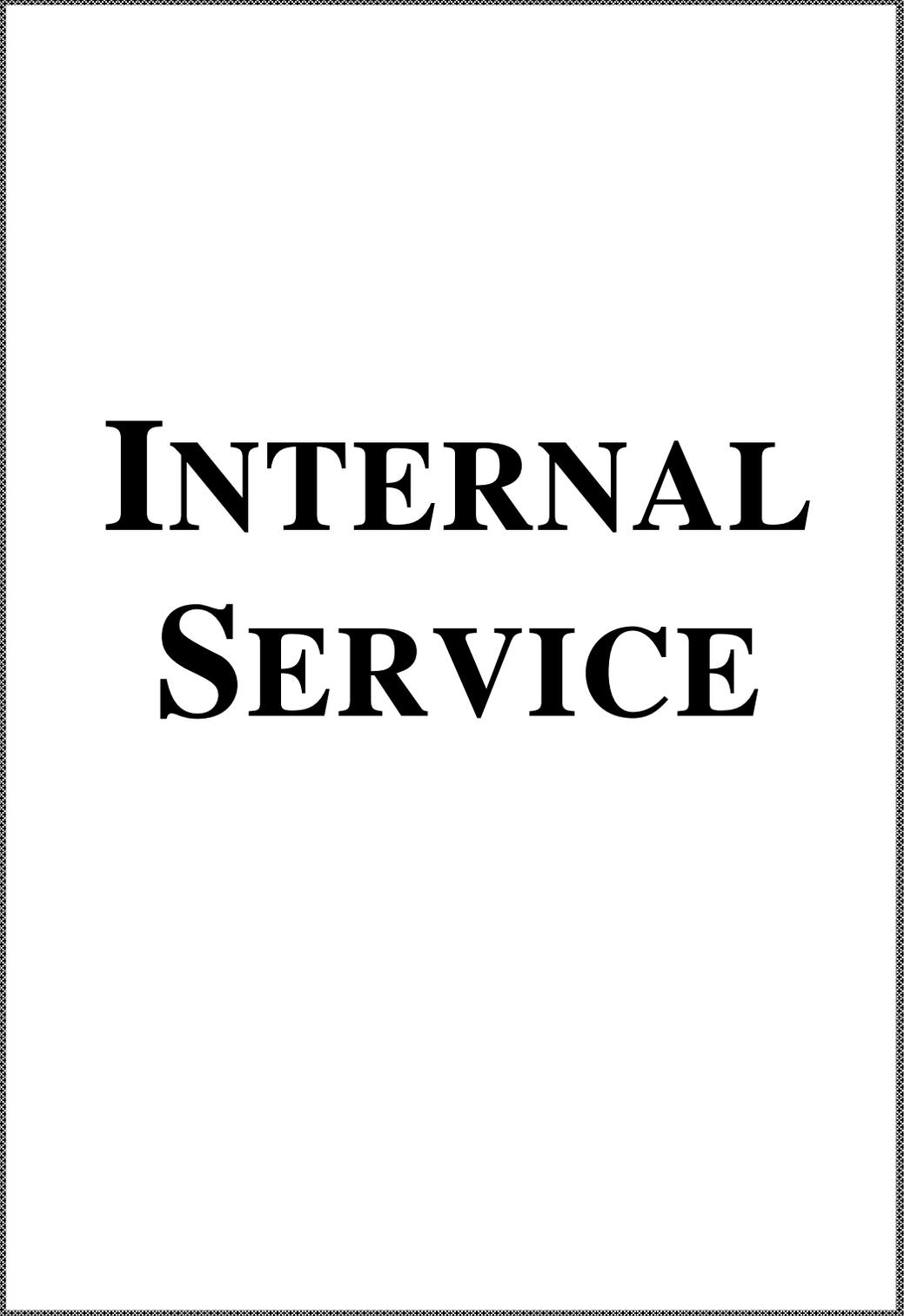
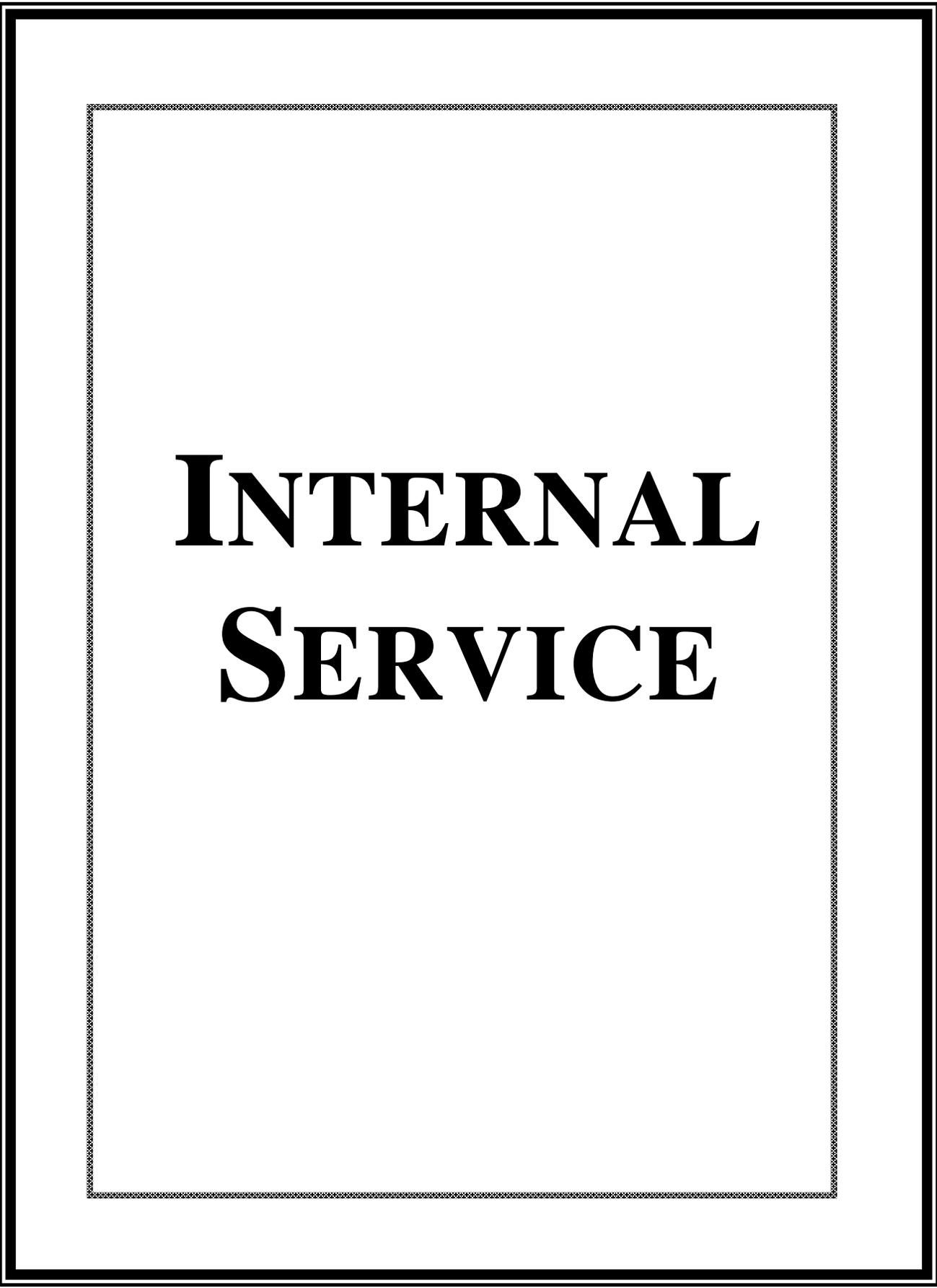
ENTERPRISE FUND: (3481): Beacon Educator's generates its revenue of \$ 2,200,000 from Professional Development services. As of July 1, 2022 there is an estimated Net Position of \$ 3,894,231.

Fund 910 Project 2076 Beacon Learning Center FY 2022-2023

Enterprise Fund

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	239,217
113	Administrators - Supplements	2,765
115	Administrators - Term Pay Sick	
121	Teachers-Regular Pay	160,000
131	Other Certified-Regular Pay	
133	Supplement-Other Certified	
161	Other Support Personnel	28,063
181	Administrator, Non-Supervisory	542,599
183	Salaried Support Pers Supplement	
	Total Salaries:	972,644
Employee Benefits:		
210	Retirement	107,415
220	Social Security	74,415
230	Group Insurance	82,903
235	Unemployment Compensation	
240	Workers' Comp	14,596
	Total Employee Benefits:	279,329
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	800
360	Technology Related Rentals	15,000
369	Communications	30,000
379	Telephone & Other Data Svcs	6,000
390	Other Purchased Services	100
	Total Purchased Services:	772,000
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	12,000
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:	17,000
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	2,000
642	Non-Capitalized Furn/Fix/Equip	1,500
643	Capitalized Computer Hardware	4,000
644	Non-Cap Computer Hardware	4,000
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	2,500
692	Non-Cap Computer Software	3,500
	Total Capital Outlay:	21,500
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	
790	Miscellaneous Expense	40,000
	Total Other Expenses:	80,000
	Total Budget	2,142,473
	Total Encumbered	3,800
	Total Project Budget ==>	2,146,273



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, 2022, the Reserve for Estimated Unpaid Claims account contained \$11,198,536.

**Fund 710 Project 2016
Internal Service FY 2022-2023**

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	115,579
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	102,116
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	59,240
	Total Salaries:	276,935
Employee Benefits:		
210	Retirement	29,968
220	Social Security	21,188
230	Group Insurance	48,048
235	Unemployment Compensation	-
240	Workers' Comp	4,158
	Total Employee Benefits:	103,362
Purchased Services:		
310	Professional & Technical	455,000
320	Insurance & Bond Premiums	4,720,500
330	Travel	8,000
331	Travel CL-3	500
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:	5,268,000
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	5,000
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:	8,100
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	30,000
642	Non-Capitalized Furn/Fix/Equip	1,000
643	Capitalized Computer Hardware	2,000
644	Non-Cap Computer Hardware	1,000
648	Tech Rel Cap FF&E	500
649	Tech Rel Non Cap FF&E	500
670	Improve Other Than Bldgs	-
691	Capitalized Computer Software	500
692	Non-Cap Computer Software	500
	Total Capital Outlay:	36,100
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	100,000
773	Auto Physical Damage	50,000
774	General Liability	500,000
775	Errors & Omission Claim Exp	200,000
776	Property	500,000
778	Worker's Compensation	2,400,000
790	Miscellaneous Expense	10,000
	Total Other Expenses:	3,773,100
	Total Budget	9,465,597
	Total Encumbered	5,701
	Total Project Budget ==>	9,471,298

Fund 712 Project Self Insurance - Group Health FY 2022-2023

Object	Description	Current Year
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:		
Object	Description	Current Year
Employee Benefits:		
210	Retirement	
220	Social Security	
230	Group Insurance	
235	Unemployment Compensation	
240	Workers' Comp	
Total Employee Benefits:		-
Purchased Services:		
Object	Description	Current Year
Purchased Services:		
310	Professional & Technical	1,450,000
320	Insurance & Bond Premiums	2,500,000
330	Travel	
331	Travel CL-3	
350	Repairs & Maintenance	
360	Rentals	
369	Technology Related Rentals	125,000
370	Communications	
379	Telephone & Other Data Comm Sv	1,000
390	Other Purchased Services	906,000
Total Purchased Services:		4,982,000
Energy Services:		
Object	Description	Current Year
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
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:		
Object	Description	Current Year
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:		
Object	Description	Current Year
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	20,500,000
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:		20,525,000
Total Budget		25,507,500
Total Encumbered		75,925
Total Project Budget ==>		25,583,425