

TENTATIVE ANNUAL

BUDGET

BAY DISTRICT SCHOOLS

**Fiscal Year
2021-2022**



Tentative FY 2021-2022 Budget Book

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District Summary Budget

This is the actual "23" page budget (ESE 139) required by law.

District Detail Budgets by Fund

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SUPERINTENDENT

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Brenda Ruthven

District 2

Pamm Chapman

District 3

Winston Chester

District 4

Steve Moss

District 5

August 3, 2021

Dear Stakeholders:

The Proposed Tentative Budget of the District School Board of Bay County for fiscal year 2021-2022 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 2021-2022 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 FY22 state budget provided Bay County Schools with a 1.37% increase in funding per student. The majority of this increase is specifically earmarked for the Teacher Salary Increase allocation and mental health. The base student allocation increased by 1.20%, 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 has applied for the CRRSA Act (Coronavirus Response and Relief Supplemental Appropriations) allocation in the amount of \$24,910,520. 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.

2021-2022 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 2021-2022 continues to be as aggressive as the funds allow. The following are some specific projects which are planned for this year:

- **A. Gary Walsingham Academy:** Support the Opening of this Newly Constructed School
- **Arnold High School:** Construct Field House
- **Bay Haven:** Construct P.E. Pavilion
- **Bay High School:** Complete Furnishings for STEM Building
- **Bay High School:** Construct Fine Arts Center
- **Bozeman:** Design Fees for Construction of Classroom Wing
- **Buses:** Purchase of Nine New School Buses
- **Emergency Operations Center:** Purchase of Emergency Generator
- **Haney:** Construction of Chiller Plant
- **Hurricane Damage Repairs**

- **Land Purchases**
- **Maintenance Department:** Construction of New Fuel Depot
- **Mowat:** Construction of New Cafeteria and Administration; Remodel Existing Cafeteria and Administration into Clinic and Classrooms
- **Other Automobiles:** Purchase of Driver's Education Vehicles
- **Roofing:** Repairs and Maintenance at Various Schools
- **Rutherford:** Renovations for Shipbuilding Program
- **Safety and Security:** Controlled Access Projects at Schools Security Camera Equipment, and Other Security Projects
- **Small Maintenance & Preventive Maintenance 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.
- **Technology:** The Board previously requested this project annually to support instructional technology at the schools.
- **Technology Refresh:** Phased Updates of Classroom Technology
- **University Academy:** Site Work and Construction of P.E. Pavilion

Enrollment Trends

District-wide enrollment is projected to be 25,091. Charter school enrollment is projected at 5,005 students, or approximately 20.0% of the District's total enrollment. As a result, the Florida Education Finance Program (FEFP) pass through to charter schools for FY22 is expected to be approximately \$34.2 million.

Millage Rates and Property Values

The taxable value of property in Bay County has increased by \$2.1 billion for fiscal year 2021-2022. Total millage assessed by the District is decreasing from 5.968 mills for FY21 to 5.847 mills for FY22. Of the 5.847 mills, 3.599 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 1.5000 mills for capital improvement and .7480 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 2021-2022.

Sincerely,

A handwritten signature in blue ink, appearing to read "W. Husfelt, III", with a long horizontal line extending to the right.

William V. Husfelt, III
Superintendent



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.



Budget

Executive Summary

Tentative Fiscal Year 2021-2022

Total Budget 2021-22: \$535,029,676

Total Budget 2020-21: \$568,075,319

General Fund Budget 2021-22: \$302,215,341

General Fund Budget 2020-21: \$332,312,409

Decrease: \$30,097,068

General Fund Ending Fund Balance 2021-22: \$13,282,614

	2021-2022	2020-2021	Difference
Projected Un-weighted FTE	25,091	24,606	485
Base Student Allocation	\$4,372.91	\$4,319.49	\$ 53.42
Required Local Effort Tax Millage	3.599	3.720	(0.121)
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	5.847	5.968	(0.121)
Homeowner School Taxes (per \$50,000 value)	\$292.35	\$298.40	(\$6.05)

BUDGET SUMMARY
FISCAL YEAR 2021-2022
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF BAY COUNTY ARE 8.4%
LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

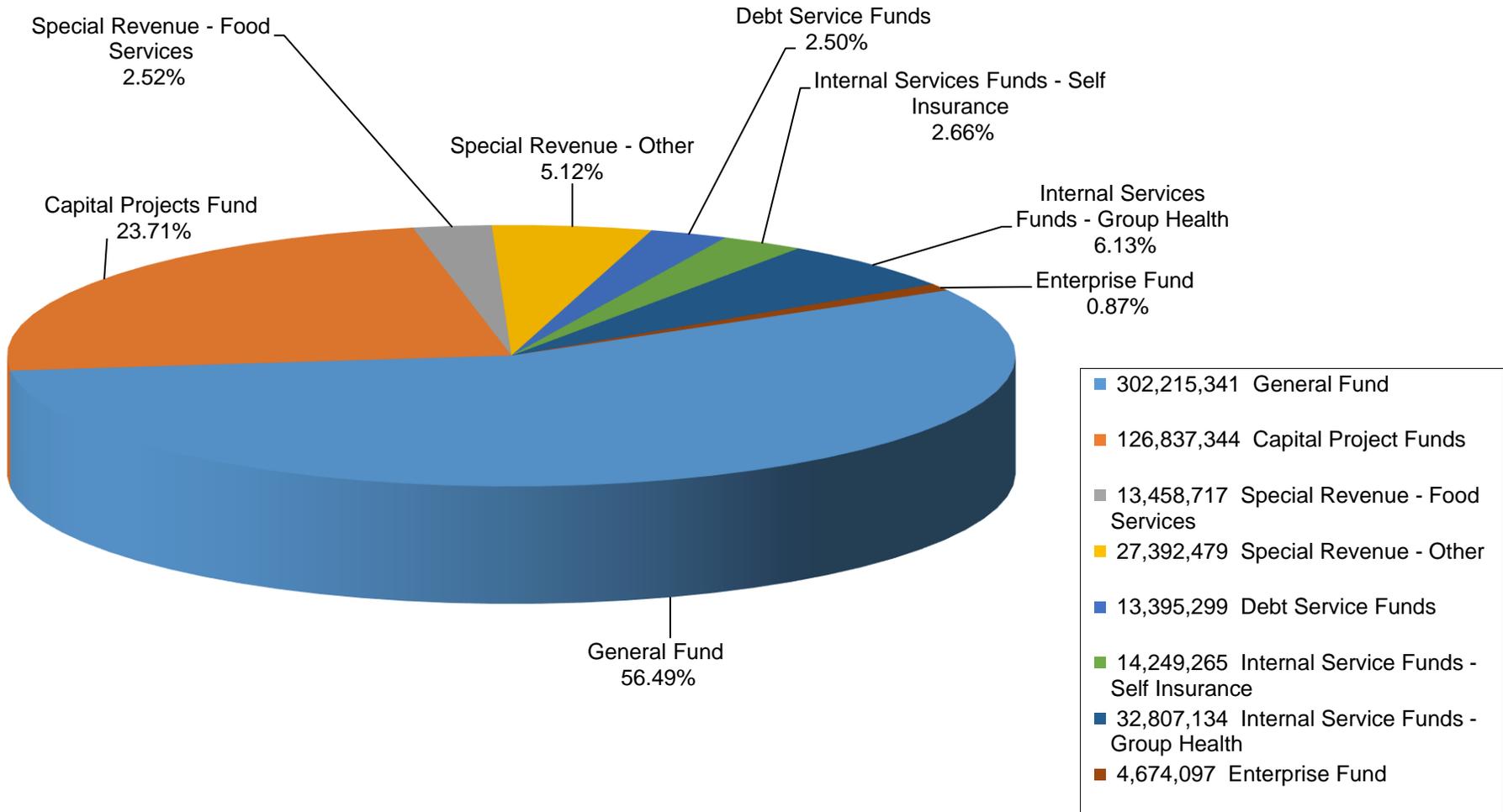
PROPOSED MILLAGE LEVY:

Required Local Effort (including Prior Period Funding Adjustment Millage)	3.5990	Discretionary Operating	0.7480	Operating or Capital Not to Exceed 2 years	0.0000
Local Capital Improvement (Capital Outlay)	1.5000	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	Debt Service	0.0000
Discretionary Capital Improvement	0.0000			TOTAL MILLAGE:	5.8470

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	ENTERPRISE FUNDS	INTERNAL SERVICE	TOTAL ALL FUNDS
Federal Sources	\$ 9,878,350	\$ 36,702,479					\$ 46,580,829
State Sources	112,330,602	105,000		899,994			113,335,596
Local Sources	90,457,637	540,000		55,785,045	2,205,000	29,723,000	178,710,682
TOTAL SOURCES	212,666,589	37,347,479	0	56,685,039	2,205,000	29,723,000	338,627,107
Transfers In	1,871,640		13,382,563			3,250,165	18,504,368
Fund Balance/Net Position	87,677,112	3,503,717	12,736	70,152,305	2,469,097	14,083,234	177,898,201
TOTAL REVENUE, TRANSFERS, AND FUND BALANCES/NET POSITION	\$ 302,215,341	\$ 40,851,196	\$ 13,395,299	\$ 126,837,344	\$ 4,674,097	\$ 47,056,399	\$ 535,029,676
APPROPRIATIONS/EXPENDITURES							
Instruction	\$ 169,342,409	\$ 21,326,029					\$ 190,668,438
Pupil Personnel Services	13,571,462	1,286,897					14,858,359
Instructional Media Services	2,715,517	72,456					2,787,973
Instructional & Curriculum Development Services	3,457,232	849,939					4,307,171
Instructional Staff Training Services	1,543,902	806,541			1,128,580		3,479,023
Instructional Related Technology	280,211	20,941					301,152
School Board	1,084,518						1,084,518
General Administration	10,151,366	625,439					10,776,805
School Administration	14,288,790	179,360					14,468,150
Facilities Acquisition & Construction	29,882,672	1,658,574		105,618,489			137,159,735
Fiscal Services	1,964,240						1,964,240
Food Services	70,921	9,684,971					9,755,892
Central Services	2,516,866	7,447			1,021,948	33,492,609	37,038,870
Pupil Transportation Services	8,162,258	320,265					8,482,523
Operation of Plant	17,919,397	238,591					18,157,988
Maintenance of Plant	5,952,332						5,952,332
Administrative Technology Services	3,775,887						3,775,887
Community Services	2,252,747						2,252,747
Debt Service			13,382,563				13,382,563
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 288,932,727	\$ 37,077,450	\$ 13,382,563	\$ 105,618,489	\$ 2,150,528	\$ 33,492,609	\$ 480,654,366
Transfers Out				18,504,368			18,504,368
Fund Balances/Net Position	13,282,614	3,773,746	12,736	2,714,487	2,523,569	13,563,790	35,870,942
TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS & FUND BALANCES/NET POSITION	\$ 302,215,341	\$ 40,851,196	\$ 13,395,299	\$ 126,837,344	\$ 4,674,097	\$ 47,056,399	\$ 535,029,676

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

2021-2022 PERCENTAGE OF INDIVIDUAL FUNDS TO TOTAL





Facts at a Glance

Tentative Fiscal Year 2021-2022

Schools

High Schools	3
Alternative High School	1
Middle Schools	4
Elementary Schools	16
6-12 School	1
K-7 School	1
K-8 School	1
K-12 School	1
Special Purpose Schools	3
Adult/Technical Schools	1
Charter Schools	11
Total Number of Schools	43

Transportation

Total students transported daily:	7,579
Miles traveled yearly (avg.):	1,223,707
Number of buses:	98

Students

Enrollment All Students 24,756
Includes pre-K, adult and other students served

African-American	13.46%
Caucasian	66.41%
Hispanic	11.13 %
Other Minority	9.00%

Food Service/Chartwells

Breakfasts served daily	4,200
Lunches served daily	8,950
Total meals served daily	13,150
Summer Food Program	
Breakfast	650
Lunch	800
Percentage free/reduced meals	100%

District Academic Achievement

Data is from 19/20 school year, the assessment information for 20/21 school year has not been released

- Class of 2020 Seniors passed 405 AP exams
- BDS High School students passed 1498 AP exams
- BDS High School students passed 1199 AICE exams
- 183 International Baccalaureate exams passed
- The Spring 2020 overall pass rate for Advanced Programs is 60% which is an increase of 11% from Spring 2019



Budgetary Funds

Tentative Year 2021-2022

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

Function 7100 Board

Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc..

Function 7200 General Administration (Superintendent's Office)

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

Function 7300 School Administration (Office of the Principal)

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

Function 7400 Facilities Acquisition and Construction

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

Function 7500 Fiscal Services

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

Function 7600 Food Services

Consists of those activities concerned with providing food to students and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food. Food purchased and served outside the district's defined Food Services program are to be charged to as a purchased service of the applicable function.

Function 7700 Central Services

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

Function 7800 Student Transportation Services

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

Function 7900 Operation of Plant

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

Function 8100 Maintenance of Plant

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

Function 8200 Administrative Technology Services

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

Function 9100 Community Services

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

Function 9200 Debt Service

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

Function 9700 Transfer of Funds

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

SUMMARY BUDGET

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

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		20,927,114,396.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.5990	3.5990
2. Prior-Period Funding Adjustment Millage	0.0000	0.0000
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.0000
5. Additional Capital Improvement		0.0000
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement	0.0000	0.0000
8. Debt Service		0.0000
TOTAL MILLS	5.8470	0.0000
		5.8470

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	300,000.00
Reserve Officers Training Corps (ROTC)	3191	312,972.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	612,972.00
<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	8,515,378.00
Total Federal Through State and Local	3200	9,265,378.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	81,632,965.00
Workforce Development	3315	2,854,566.00
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	211,000.00
State Forest Funds	3342	
State License Tax	3343	65,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	25,308,766.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	1,807,001.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	437,049.00
Total State	3300	112,330,602.00
<i>LOCAL:</i>		
District School Taxes	3411	87,331,359.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	200,000.00
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	2,085,604.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	840,674.00
Total Local	3400	90,457,637.00
TOTAL ESTIMATED REVENUES		212,666,589.00
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	1,871,640.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,871,640.00
TOTAL OTHER FINANCING SOURCES		1,871,640.00
Fund Balance, July 1, 2021	2800	87,677,112.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		302,215,341.00

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	169,342,409.00	76,317,791.00	27,058,236.00	37,788,014.00	5,607.00	16,838,031.00	1,244,948.00	10,089,782.00
Student Support Services	6100	13,571,462.00	8,465,707.00	2,555,609.00	1,261,346.00	-	1,055,407.00	181,807.00	51,586.00
Instructional Media Services	6200	2,715,517.00	1,687,472.00	551,477.00	42,348.00	-	29,443.00	386,644.00	18,133.00
Instruction and Curriculum Development Services	6300	3,457,232.00	2,274,094.00	783,930.00	181,905.00	-	170,786.00	30,207.00	16,310.00
Instructional Staff Training Services	6400	1,543,902.00	731,703.00	204,522.00	469,642.00	-	30,374.00	-	107,661.00
Instruction-Related Technology	6500	280,211.00	-	-	278,572.00	-	1,639.00	-	-
Board	7100	1,084,518.00	234,044.00	302,935.00	520,759.00	-	5,800.00	1,000.00	19,980.00
General Administration	7200	10,151,366.00	600,231.00	172,389.00	9,232,820.00	-	22,196.00	1,060.00	122,670.00
School Administration	7300	14,288,790.00	10,428,161.00	3,385,017.00	292,677.00	-	89,276.00	63,187.00	30,472.00
Facilities Acquisition and Construction	7400	29,882,672.00	622,548.00	208,550.00	177,347.00	-	9,540.00	28,864,387.00	300.00
Fiscal Services	7500	1,964,240.00	1,274,419.00	446,978.00	167,616.00	12,806.00	26,610.00	6,112.00	29,699.00
Food Service	7600	70,921.00	0	-	70,921.00	-	0	-	-
Central Services	7700	2,516,866.00	1,138,854.00	388,694.00	906,217.00	3,000.00	29,686.00	14,530.00	35,885.00
Student Transportation Services	7800	8,162,258.00	3,626,866.00	2,159,569.00	1,293,189.00	559,000.00	473,995.00	16,639.00	33,000.00
Operation of Plant	7900	17,919,397.00	3,553,763.00	2,258,145.00	4,017,419.00	7,357,061.00	563,852.00	157,427.00	11,730.00
Maintenance of Plant	8100	5,952,332.00	2,498,790.00	1,377,206.00	404,831.00	183,850.00	810,798.00	671,357.00	5,500.00
Administrative Technology Services	8200	3,775,887.00	2,038,615.00	636,436.00	1,013,974.00	800.00	18,158.00	67,404.00	500.00
Community Services	9100	2,252,747.00	1,245,156.00	387,889.00	57,403.00	-	75,035.00	48,394.00	438,870.00
Debt Service	9200	0.00	-	-	-	-	-	-	-
Other Capital Outlay	9300	0.00	-	-	-	-	-	-	-
TOTAL APPROPRIATIONS		288,932,727.00	116,738,214.00	42,877,582.00	58,177,000.00	8,122,124.00	20,250,626.00	31,755,103.00	11,012,078.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750	13,282,614.00							
TOTAL ENDING FUND BALANCE	2700	13,282,614.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		302,215,341.00							

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	0.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	8,530,000.00
USDA-Donated Commodities	3265	550,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	230,000.00
Total Federal Through State and Local	3200	9,310,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	50,000.00
School Lunch Supplement	3338	55,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	105,000.00
<i>LOCAL:</i>		
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	430,000.00
Other Miscellaneous Local Sources	3495	100,000.00
Total Local	3400	540,000.00
TOTAL ESTIMATED REVENUES		9,955,000.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	3,503,717.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		13,458,717.00

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	260,209.00
Employee Benefits	200	105,602.00
Purchased Services	300	7,618,788.00
Energy Services	400	421,690.00
Materials and Supplies	500	844,151.00
Capital Outlay	600	132,131.00
Other	700	302,400.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		9,684,971.00
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	0.00
TOTAL OTHER FINANCING USES		0.00
Nonspendable Fund Balance, June 30, 2022	2710	
Restricted Fund Balance, June 30, 2022	2720	3,773,746.00
Committed Fund Balance, June 30, 2022	2730	
Assigned Fund Balance, June 30, 2022	2740	
Unassigned Fund Balance, June 30, 2022	2750	
TOTAL ENDING FUND BALANCE	2700	3,773,746.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		13,458,717.00

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

ESTIMATED REVENUES	Account Number	
<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	0.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	208,437.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	166,541.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	603,921.00
Individuals with Disabilities Education Act (IDEA)	3230	2,332,829.00
Elementary and Secondary Education Act, Title I	3240	1,658,339.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	206,004.00
Total Federal Through State And Local	3200	5,176,071.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<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	0.00
TOTAL ESTIMATED REVENUES		5,176,071.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		5,176,071.00

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	3,242,482.00	926,566.00	541,778.00	490,578.00		724,086.00	517,152.00	42,322.00
Student Support Services	6100	361,909.00	113,433.00	63,309.00	124,575.00	275.00	42,378.00	11,177.00	6,762.00
Instructional Media Services	6200	7,598.00	6,332.00	1,236.00				30.00	
Instruction and Curriculum Development Services	6300	548,280.00	176,202.00	83,973.00	234,898.00		22,632.00	28,075.00	2,500.00
Instructional Staff Training Services	6400	719,284.00	456,092.00	11,961.00	132,089.00		28,935.00	1,001.00	89,206.00
Instruction-Related Technology	6500	14,328.00	11,539.00	2,509.00	200.00				80.00
Board	7100	0.00							
General Administration	7200	167,435.00							167,435.00
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	7,447.00	4,908.00	739.00	800.00				1,000.00
Student Transportation Services	7800	107,308.00			24,531.00	560.00	350.00		81,867.00
Operation of Plant	7900	0.00							
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		5,176,071.00	1,695,072.00	705,505.00	1,007,671.00	835.00	818,381.00	557,435.00	391,172.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		5,176,071.00							

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	1,177,849.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,177,849.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
TOTAL ESTIMATED REVENUES		1,177,849.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	0.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,177,849.00

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF - 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	870,901.00	327,891.00	75,369.00	267,067.00		181,600.00	18,974.00	
Student Support Services	6100	4,567.00	2,855.00	432.00	967.00	311.00	2.00		
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	55,380.00	36,176.00	17,735.00	843.00		527.00	99.00	
Instructional Staff Training Services	6400	83,770.00	1,500.00	275.00	68,100.00		230.00	13,265.00	400.00
Instruction-Related Technology	6500	6,613.00	2,922.00	3,691.00					
Board	7100	0.00							
General Administration	7200	65,020.00							65,020.00
School Administration	7300	15,473.00	11,201.00	4,272.00					
Facilities Acquisition and Construction	7400	273.00			273.00				
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	4,285.00							4,285.00
Operation of Plant	7900	71,567.00	915.00	12,851.00	10,363.00		23,043.00	4,343.00	20,052.00
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		1,177,849.00	383,460.00	114,625.00	347,613.00	311.00	205,402.00	36,681.00	89,757.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,177,849.00							

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF - FUND 442

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	227,809.00
Education Stabilization Funds - Workforce	3272	30,014.00
Education Stabilization Funds - VPK	3273	3,098.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	260,921.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
TOTAL ESTIMATED REVENUES		260,921.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		260,921.00

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF - 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	82,403.00	2,255.00	860.00	18,954.00		39,250.00	10,329.00	10,755.00
Student Support Services	6100	3,098.00						3,098.00	
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	0.00							
Instructional Staff Training Services	6400	0.00							
Instruction-Related Technology	6500	0.00							
Board	7100	0.00							
General Administration	7200	0.00							
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	175,134.00							175,134.00
Operation of Plant	7900	286.00					286.00		
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		260,921.00	2,255.00	860.00	18,954.00	0.00	39,536.00	13,427.00	185,889.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		260,921.00							

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II - FUND 443

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	0.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	20,777,638.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	20,777,638.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
TOTAL ESTIMATED REVENUES		20,777,638.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	0.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		20,777,638.00

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF 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	17,130,243.00	8,192,806.00	2,374,897.00	5,554,597.00		207,816.00	54,603.00	745,524.00
Student Support Services	6100	917,323.00	714,999.00	202,324.00					
Instructional Media Services	6200	64,858.00	54,020.00	10,838.00					
Instruction and Curriculum Development Services	6300	246,279.00	192,453.00	53,826.00					
Instructional Staff Training Services	6400	3,487.00	2,845.00	642.00					
Instruction-Related Technology	6500	0.00							
Board	7100	0.00							
General Administration	7200	392,984.00							392,984.00
School Administration	7300	163,887.00	136,582.00	27,305.00					
Facilities Acquisition and Construction	7400	1,658,301.00						1,658,301.00	
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	33,538.00			33,538.00				
Operation of Plant	7900	166,738.00	62,987.00	19,046.00			82,714.00	1,991.00	
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		20,777,638.00	9,356,692.00	2,688,878.00	5,588,135.00	0.00	290,530.00	1,714,895.00	1,138,508.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		20,777,638.00							

SECTION VII. 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	0.00
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	0.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	0.00
TOTAL ESTIMATED REVENUES	3000	0.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		0.00

SECTION VII. 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	0.00							
Student Support Services	6100	0.00							
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	0.00							
Instructional Staff Training Services	6400	0.00							
Instruction-Related Technology	6500	0.00							
Board	7100	0.00							
General Administration	7200	0.00							
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	0.00							
Operation of Plant	7900	0.00							
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		0.00							

SECTION VIII. 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	0.00							
Total Federal Direct Sources	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299	0.00							
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	0.00							
SBE/COBI Bond Interest	3326	0.00							
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00							
Total State Sources	3300	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
LOCAL SOURCES:									
District Debt Service Taxes	3412	0.00							
County Local Sales Tax	3418	0.00							
School District Local Sales Tax	3419	0.00							
Tax Redemptions	3421	0.00							
Excess Fees	3423	0.00							
Investment Income	3430	0.00							
Gifts, Grants and Bequests	3440	0.00							
Other Miscellaneous Local Sources	3495	0.00							
Total Local Sources	3400	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL ESTIMATED REVENUES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710	0.00							
Loans	3720	0.00							
Proceeds of Lease-Purchase Agreements	3750	0.00							
Premium on Long-term Debt	3790	0.00							
Transfers In:									
From General Fund	3610	0.00							
From Capital Projects Funds	3630	13,382,563.00						13,382,563.00	
From Special Revenue Funds	3640	0.00							
Interfund (Debt Service Only)	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	13,382,563.00	0.00	0.00	0.00	0.00	0.00	13,382,563.00	0.00
TOTAL OTHER FINANCING SOURCES		13,382,563.00	0.00	0.00	0.00	0.00	0.00	13,382,563.00	0.00
Fund Balance, July 1, 2021	2800	12,736.00	0.00					12,736.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		13,395,299.00	0.00	0.00	0.00	0.00	0.00	13,395,299.00	0.00

SECTION VIII. 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	9,730,500.00						9,730,500.00	
Interest	720	3,652,063.00						3,652,063.00	
Dues and Fees	730	0.00							
Other Debt Service	791	0.00							
TOTAL APPROPRIATIONS	9200	13,382,563.00	0.00	0.00	0.00	0.00	0.00	13,382,563.00	0.00
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760	0.00							
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	0.00							
To Capital Projects Funds	930	0.00							
To Special Revenue Funds	940	0.00							
Interfund (Debt Service Only)	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING USES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonspendable Fund Balance, June 30, 2022	2710	0.00							
Restricted Fund Balance, June 30, 2022	2720	0.00							
Committed Fund Balance, June 30, 2022	2730	12,736.00	0.00					12,736.00	
Assigned Fund Balance, June 30, 2022	2740	0.00							
Unassigned Fund Balance, June 30, 2022	2750	0.00							
TOTAL ENDING FUND BALANCES	2700	12,736.00	0.00	0.00	0.00	0.00	0.00	12,736.00	0.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		13,395,299.00	0.00	0.00	0.00	0.00	0.00	13,395,299.00	0.00

SECTION IX. 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	0.00										
Total Federal Direct Sources	3100	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299	0.00										
Total Federal Through State and Local	3200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
STATE SOURCES:												
CO&DS Distributed	3321	892,169.00						892,169.00				
Interest on Undistributed CO&DS	3325	7,825.00						7,825.00				
Sales Tax Distribution (s. 212.20(6)(d)6a., F.S.)	3341	0.00										
State Through Local	3380	0.00										
Public Education Capital Outlay (PECO)	3391	0.00										
Classrooms First Program	3392	0.00										
SMART Schools Small County Assistance Program	3395	0.00										
Class Size Reduction Capital Outlay	3396	0.00										
Charter School Capital Outlay Funding	3397	0.00										
Other Miscellaneous State Revenues	3399	0.00										
Total State Sources	3300	899,994.00	0.00	0.00	0.00	0.00	0.00	899,994.00	0.00	0.00	0.00	0.00
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	30,135,045.00							30,135,045.00			
County Local Sales Tax	3418	0.00										
School District Local Sales Tax	3419	25,650,000.00									25,650,000.00	
Tax Redemptions	3421	0.00										
Investment Income	3430	0.00										
Gifts, Grants and Bequests	3440	0.00										
Miscellaneous Local Sources	3490	0.00										
Impact Fees	3496	0.00										
Refunds of Prior Year's Expenditures	3497	0.00										
Total Local Sources	3400	55,785,045.00	0.00	0.00	0.00	0.00	0.00	0.00	30,135,045.00	0.00	25,650,000.00	0.00
TOTAL ESTIMATED REVENUES		56,685,039.00	0.00	0.00	0.00	0.00	0.00	899,994.00	30,135,045.00	0.00	25,650,000.00	0.00
OTHER FINANCING SOURCES												
Issuance of Bonds	3710	0.00										
Loans	3720	0.00										
Sale of Capital Assets	3730	0.00										
Loss Recoveries	3740	0.00										
Proceeds of Lease-Purchase Agreements	3750	0.00										
Proceeds from Special Facility Construction Account	3770	0.00										
Transfers In:												
From General Fund	3610	0.00										
From Debt Service Funds	3620	0.00										
From Special Revenue Funds	3640	0.00										
Interfund (Capital Projects Only)	3650	0.00										
From Permanent Funds	3660	0.00										
From Internal Service Funds	3670	0.00										
From Enterprise Funds	3690	0.00										
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL OTHER FINANCING SOURCES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Fund Balance, July 1, 2021	2800	70,152,305.00				29,685.00		1,905,848.00	15,618,782.00		52,397,990.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		126,837,344.00	0.00	0.00	0.00	29,685.00	0.00	2,805,842.00	45,753,827.00	0.00	78,247,990.00	0.00

SECTION IX. 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 Educator 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	160,748.00									160,748.00	
Audiovisual Materials	630	0.00										
Buildings and Fixed Equipment	630	62,238,744.00						91,355.00	3,877,074.00		58,260,315.00	
Furniture, Fixtures and Equipment	640	10,474,965.00							906,387.00		9,568,578.00	
Motor Vehicles (Including Buses)	650	1,560,058.00							1,560,058.00			
Land	660	779,590.00									779,590.00	
Improvements Other Than Buildings	670	287,524.00							84,205.00		203,319.00	
Remodeling and Renovations	680	28,111,655.00				29,685.00			24,149,676.00		3,932,294.00	
Computer Software	690	2,015,205.00							74,682.00		1,940,523.00	
Charter School Local Capital Improvement	793	0.00										
Charter School Capital Outlay Sales Tax	795	0.00										
Redemption of Principal	710	0.00										
Interest	720	0.00										
Dues and Fees	730	0.00										
TOTAL APPROPRIATIONS		105,618,489.00	0.00	0.00	0.00	29,685.00	0.00	91,355.00	30,652,082.00	0.00	74,845,367.00	0.00
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,871,640.00							1,371,640.00			
To Debt Service Funds	920	13,382,563.00							9,979,940.00		3,402,623.00	
To Special Revenue Funds	940	0.00										
Interfund (Capital Projects Only)	950	0.00										
To Permanent Funds	960	0.00										
To Internal Service Funds	970	3,250,165.00							3,250,165.00			
To Enterprise Funds	990	0.00										
Total Transfers Out	9700	18,504,368.00	0.00	0.00	0.00	0.00	0.00	0.00	15,101,745.00	0.00	3,402,623.00	0.00
TOTAL OTHER FINANCING USES		18,504,368.00	0.00	0.00	0.00	0.00	0.00	0.00	15,101,745.00	0.00	3,402,623.00	0.00
Nonspendable Fund Balance, June 30, 2022	2710	0.00										
Restricted Fund Balance, June 30, 2022	2720	0.00										
Committed Fund Balance, June 30, 2022	2730	0.00										
Assigned Fund Balance, June 30, 2022	2740	2,714,487.00						2,714,487.00				
Unassigned Fund Balance, June 30, 2022	2750	0.00										
TOTAL ENDING FUND BALANCES	2700	2,714,487.00	0.00	0.00	0.00	0.00	0.00	2,714,487.00	0.00	0.00	0.00	0.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		126,837,344.00	0.00	0.00	0.00	29,685.00	0.00	2,805,842.00	45,753,827.00	0.00	78,247,990.00	0.00

SECTION X. 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		0.00
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	0.00
TOTAL OTHER FINANCING SOURCES		0.00
Fund Balance, July 1, 2021	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		0.00

SECTION X. PERMANENT FUNDS - FUND 000 (Continued)

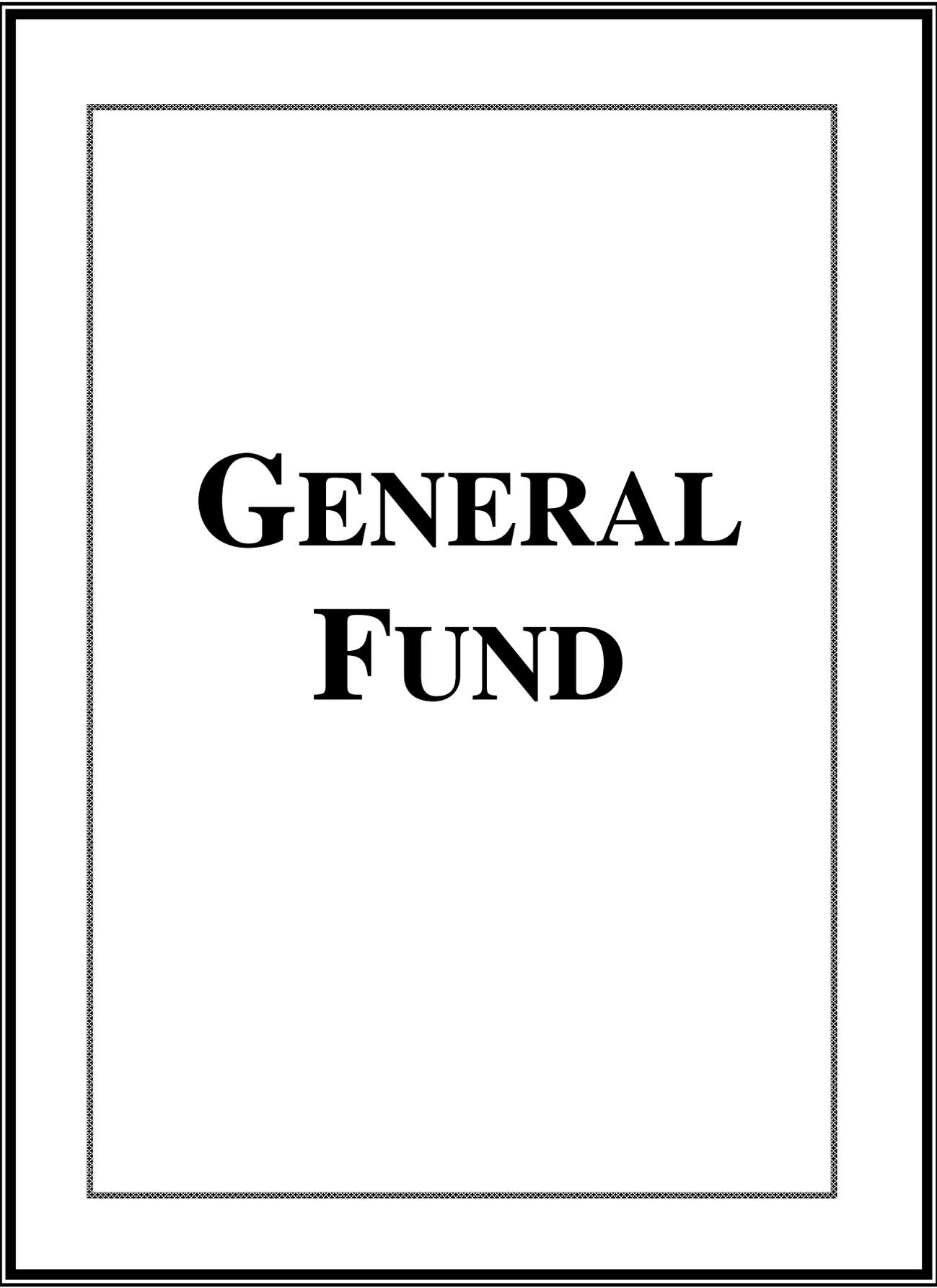
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	0.00							
Student Support Services	6100	0.00							
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	0.00							
Instructional Staff Training Services	6400	0.00							
Instruction-Related Technology	6500	0.00							
Board	7100	0.00							
General Administration	7200	0.00							
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Central Services	7700	0.00							
Student Transportation Services	7800	0.00							
Operation of Plant	7900	0.00							
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Debt Service	9200	0.00							
Other Capital Outlay	9300	0.00							
TOTAL APPROPRIATIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
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	0.00							
TOTAL OTHER FINANCING USES		0.00							
Nonspendable Fund Balance, June 30, 2022	2710								
Restricted Fund Balance, June 30, 2022	2720								
Committed Fund Balance, June 30, 2022	2730								
Assigned Fund Balance, June 30, 2022	2740								
Unassigned Fund Balance, June 30, 2022	2750								
TOTAL ENDING FUND BALANCE	2700	0.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		0.00							

SECTION XL 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
OPERATING REVENUES:									
Charges for Services	3481	2,200,000.00						2,200,000.00	
Charges for Sales	3482	0.00							
Premium Revenue	3484	0.00							
Other Operating Revenues	3489	0.00							
Total Operating Revenues		2,200,000.00	0.00	0.00	0.00	0.00	0.00	2,200,000.00	0.00
NONOPERATING REVENUES:									
Investment Income	3430	5,000.00						5,000.00	
Gifts, Grants and Bequests	3440	0.00							
Other Miscellaneous Local Sources	3495	0.00							
Loss Recoveries	3740	0.00							
Gain on Disposition of Assets	3780	0.00							
Total Nonoperating Revenues		5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
Transfers In:									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	0.00							
From Special Revenue Funds	3640	0.00							
Interfund (Enterprise Funds Only)	3650	0.00							
From Permanent Funds	3660	0.00							
From Internal Service Funds	3670	0.00							
Total Transfers In	3600	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880	2,469,097.00						2,469,097.00	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		4,674,097.00	0.00	0.00	0.00	0.00	0.00	4,674,097.00	0.00
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9000)									
Salaries	100	947,961.00						947,961.00	
Employee Benefits	200	264,627.00						264,627.00	
Purchased Services	300	822,784.00						822,784.00	
Energy Services	400	0.00							
Materials and Supplies	500	17,384.00						17,384.00	
Capital Outlay	600	17,700.00						17,700.00	
Other (including Depreciation)	700	80,072.00						80,072.00	
Total Operating Expenses		2,150,528.00	0.00	0.00	0.00	0.00	0.00	2,150,528.00	0.00
NONOPERATING EXPENSES: (Function 9900)									
Interest	720	0.00							
Loss on Disposition of Assets	810	0.00							
Total Nonoperating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
To Special Revenue Funds	940	0.00							
Interfund Transfers (Enterprise Funds Only)	950	0.00							
To Permanent Funds	960	0.00							
To Internal Service Funds	970	0.00							
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	2,523,569.00						2,523,569.00	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		4,674,097.00	0.00	0.00	0.00	0.00	0.00	4,674,097.00	0.00

SECTION XII. 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
OPERATING REVENUES:									
Charges for Services	3481	5,500,000.00	5,500,000.00						
Charges for Sales	3482	0.00							
Premium Revenue	3484	24,180,000.00		24,180,000.00					
Other Operating Revenues	3489	8,000.00		8,000.00					
Total Operating Revenues		29,688,000.00	5,500,000.00	24,188,000.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING REVENUES:									
Investment Income	3430	35,000.00	25,000.00	10,000.00					
Gifts, Grants and Bequests	3440	0.00							
Other Miscellaneous Local Sources	3495	0.00							
Loss Reserves	3740	0.00							
Gain on Disposition of Assets	3780	0.00							
Total Nonoperating Revenues		35,000.00	25,000.00	10,000.00	0.00	0.00	0.00	0.00	0.00
Transfers In:									
From General Fund	3610	0.00							
From Debt Service Funds	3620	0.00							
From Capital Projects Funds	3630	3,250,165.00	3,250,165.00						
From Special Revenue Funds	3640	0.00							
Interfund (Internal Service Funds Only)	3650	0.00							
From Permanent Funds	3660	0.00							
From Enterprise Funds	3690	0.00							
Total Transfers In	3600	3,250,165.00	3,250,165.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, July 1, 2021	2880	14,083,234.00	5,474,100.00	8,609,134.00					
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		47,056,399.00	14,249,265.00	32,807,134.00	0.00	0.00	0.00	0.00	0.00
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9000)									
Salaries	100	316,377.00	316,377.00						
Employee Benefits	200	111,950.00	111,950.00						
Purchased Services	300	8,908,982.00	4,488,700.00	4,420,282.00					
Energy Services	400	0.00	0.00						
Materials and Supplies	500	9,100.00	8,100.00	1,000.00					
Capital Outlay	600	36,100.00	36,100.00						
Other (including Depreciation)	700	24,110,100.00	3,925,100.00	20,185,000.00					
Total Operating Expenses		33,492,609.00	8,866,327.00	24,606,282.00	0.00	0.00	0.00	0.00	0.00
NONOPERATING EXPENSES: (Function 9900)									
Interest	720	0.00							
Loss on Disposition of Assets	810	0.00							
Total Nonoperating Expenses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Transfers Out: (Function 9700)									
To General Fund	910	0.00							
To Debt Service Funds	920	0.00							
To Capital Projects Funds	930	0.00							
To Special Revenue Funds	940	0.00							
Interfund Transfers (Internal Service Funds Only)	950	0.00							
To Permanent Funds	960	0.00							
To Enterprise Funds	990	0.00							
Total Transfers Out	9700	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Net Position, June 30, 2022	2780	13,563,790.00	5,362,938.00	8,200,852.00					
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		47,056,399.00	14,249,265.00	32,807,134.00	0.00	0.00	0.00	0.00	0.00



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 (\$1,841,352), ESE Guaranteed Allocation (\$8,570,376), Supplemental Academic Instruction (\$7,123,759), State Reading Allocation (\$1,185,711), DJJ Supplement Allocation (\$33,362), and Class Size Reduction categorical (\$25,308,766). The funding for the teacher salary increase is also included in this revenue in the amount of \$4,847,240.

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 3.599 mills as the Required Local Effort; additionally, the State calculations provide a Supplemental Discretionary Millage of .748. The value of a mill is \$20,090,030. The total operating millage levy proposed in the Superintendent's Tentative Budget is 4.347 mills; this is a decrease of 0.121 mills from the 2020-2021 levy.

3. **BALANCE AT BEGINNING OF YEAR:** This amount is shown as Fund Balance at the bottom of Page 2 of the Summary Budget and represents the School Board's operating assets as of June 30, 2021. Included in this amount is reserve for encumbrances (\$14,028,799) and reserve for program and school carryovers (\$45,992,855). Additionally, \$14,372,844 of the fund balance was used to balance appropriations with revenue in the 2021-2022 Budget. Therefore, the remaining fund balance of \$13,282,614 is unreserved.

4. **APPROPRIATIONS:** Appropriations by project included in the 2021-2022 General Fund Budget are shown on the next page.

**General Fund Report
FY 2021/22**

PRJ. #	DISTRICT ONLY	Total 2021/2022	Total 2020/2021	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	22 less 21	% Chg
0000	FUNC.5000 DISTRICT SALARIES	\$ 75,359,884	\$ 77,291,510	\$ (1,931,626)	(2.5%)
0000	FUNC.6000 DISTRICT SALARIES	5,639,037	5,354,729	284,308	5.3%
0000	FUNC.7300 DISTRICT SALARIES	10,028,715	9,565,067	463,648	4.8%
0000	0000 DISTRICT MISCELLANEOUS	86,224	64,224	22,000	34.3%
0000	UTILITIES	7,857,756	7,500,711	357,045	4.8%
0001	SCHOOL BUDGETS	8,692,829	8,609,632	83,197	1.0%
0004	TEACHER LEADERSHIP SUPPLEMENTS	224,024	180,150	43,874	24.4%
0007	RETIREMENT INCENTIVE BONUS	109,606	318,693	(209,087)	(65.6%)
0010	BOARD APPROVED ADD-ON UNITS	862,526	770,548	91,978	11.9%
0011	DJJ SUPPLEMENTS	33,362	57,427	(24,065)	(41.9%)
0012	LOW PERFORMING SCHOOLS	23,321	79,792	(56,471)	(70.8%)
0014	ROSENWALD ALLOCATION UNITS	1,804,475	1,575,358	229,117	14.5%
0015	IN SCHOOL SUSPENSION PARA'S	191,469	171,144	20,325	11.9%
0016	CC WASHINGTON ALLOCATION UNITS	-	-	-	0.0%
0019	DISTRICT COMMUNICATIONS	275,000	250,000	25,000	10.0%
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	-	0.0%
0021	SCHOOL BUDGET SUPPLEMENTS	1,245,565	1,050,889	194,676	18.5%
0022	GRADE CHAIR SUPPLEMENTS	289,359	229,056	60,303	26.3%
0032	TEACHER SALARY INCREASE ALLOCATION	3,970,069	3,492,890	477,179	13.7%
0040	TRANSPORTATION	7,663,402	8,105,241	(441,839)	(5.5%)
0041	SCHOOL EXTRACURRICULAR TRAVEL	167,900	164,900	3,000	1.8%
0060	MAINTENANCE	3,960,827	3,879,964	80,863	2.1%
0080	STADIUM MANAGEMENT PROJECT	549,509	481,891	67,618	14.0%
0100	SCHOOL BOARD	892,479	892,695	(216)	(0.0%)
0101	DISTRICT UNEMPLOYMENT COMPENSATION	160,000	100,000	60,000	60.0%
0105	DIGITAL CLASSROOMS	85,327	84,589	738	0.9%
0106	MENTAL HEALTH ALLOCATION	1,084,967	899,800	185,167	20.6%
0120	DISTRICT SUPERINTENDENT	284,888	277,360	7,528	2.7%
0130	PROPERTY INVENTORY	162,205	158,090	4,115	2.6%
0140	INTERNAL ACCOUNTS AUDITOR	128,778	122,799	5,979	4.9%
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	177,705	173,354	4,351	2.5%
0151	COURIER OPERATIONS	105,251	103,861	1,390	1.3%
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	97,179	201,721	(104,542)	(51.8%)
0167	CHARTER SCHOOL SERVICES	30,748	-	30,748	#DIV/0!
0200	DEPUTY SUPERINTENDENT - TEACHING & LEARNING	239,663	233,639	6,024	2.6%
0202	MKL ALLOCATION UNITS	2,433,254	2,315,288	117,966	5.1%
0204	ESE SUMMER SCHOOL	240,940	240,940	-	0.0%
0207	ACADEMIC FAIRS AND COMPETITION	30,000	30,000	-	0.0%
0210	STATE READING ALLOCATION	971,227	942,283	28,944	3.1%
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	-	0.0%
0214	SCHOOL BASED SUMMER SCHOOL	15,000	15,000	-	0.0%
0215	SUMMER INITIATIVES TRAINING/PLANNING	22,450	22,450	-	0.0%
0216	READING TRAINING	84,573	80,956	3,617	4.5%
0217	MIDDLE SCHOOL INITIATIVES	70,000	70,000	-	0.0%
0219	HOSPITAL/HOMEBOUND SVCS	65,000	65,000	-	0.0%
0221	IMPLEMENTATION OF STATE INITIATIVES	89,000	89,000	-	0.0%
0222	ASPIRE ACADEMIES	2,142,117	1,938,520	203,597	10.5%
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	418,897	435,973	(17,076)	(3.9%)
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	35,000	35,000	-	0.0%
0228	LUCILLE MOORE REMEDIATION	60,000	65,000	(5,000)	(7.7%)
0230	INSTRUCTIONAL MEDIA RESOURCES	392,166	414,736	(22,570)	(5.4%)
0234	CEDAR GROVE REMEDIATION	75,000	83,000	(8,000)	(9.6%)
0236	WALLER REMEDIATION	50,000	50,000	-	0.0%
0237	TURNAROUND SCHOOL SUPPLEMENT	-	227,750	(227,750)	(100.0%)
0240	EXTRACURRICULAR OFFICE	61,884	59,534	2,350	3.9%
0262	PUBLIC SCHOOL CHOICE	117,751	109,810	7,941	7.2%
0263	ESE THERAPISTS	1,663,165	1,545,560	117,605	7.6%

**General Fund Report
FY 2021/22**

PRJ. #	DISTRICT ONLY	Total 2021/2022	Total 2020/2021	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	22 less 21	% Chg
0264	ESE EXTERNAL CONTRACT THERAPISTS	132,758	132,758	-	0.0%
0266	FTE/ESE PARAPROFESSIONALS	3,273,135	3,269,771	3,364	0.1%
0268	DIRECTORS K12 & ADULT INSTRUCTION	474,714	562,879	(88,165)	(15.7%)
0269	DIRECTOR OF ESE	503,456	496,783	6,673	1.3%
0270	DIRECTOR OF STUDENT SVCS	1,412,792	1,392,432	20,360	1.5%
0272	E-TECHNOLOGY	544,443	510,375	34,068	6.7%
0273	ELEMENTARY ESE ALLOCATION	525,000	525,814	(814)	(0.2%)
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	777,321	695,554	81,767	11.8%
0320	MIS -TECHNOLOGY & INFORMATION	3,539,660	2,740,106	799,554	29.2%
0322	MIS - MAILROOM	-	35,000	(35,000)	(100.0%)
0324	MIS - SITE BASED TECHNICIANS	-	654,753	(654,753)	(100.0%)
0325	MIS - TECH REPLACEMENT	100,000	150,000	(50,000)	(33.3%)
0326	MIS - MAINTENANCE	-	174,164	(174,164)	(100.0%)
0352	SCHOOL & COMMUNITY RELATIONS	255,490	252,734	2,756	1.1%
0400	BUSINESS OFFICE	291,224	217,810	73,414	33.7%
0410	BAY DISTRICT WAREHOUSE	197,522	187,952	9,570	5.1%
0420	PURCHASING OFFICE	311,091	399,340	(88,249)	(22.1%)
0430	FINANCE OFFICE	362,985	370,890	(7,905)	(2.1%)
0440	PAYROLL OFFICE	378,353	366,603	11,750	3.2%
0450	FACILITIES	877,598	831,236	46,362	5.6%
0460	EXE DIR - BUSINESS & SUPPORT SVCS (CFO)	192,575	187,558	5,017	2.7%
0470	DEPUTY SUPERINTENDENT - OPERATIONS	190,084	-	190,084	#DIV/0!
0475	NELSON BUILDING OPERATIONS	228,720	227,916	804	0.4%
0476	R.L. YOUNG CENTER OPERATIONS	131,910	131,509	401	0.3%
0792	VIRTUAL ACADEMY	110,196	88,648	21,548	24.3%
0793	BAY VIRTUAL	768,612	560,359	208,253	37.2%
0794	BDS COURSE OFFERINGS	448,974	640,471	(191,497)	(29.9%)
0795	BVS BLENDED	-	440,351	(440,351)	(100.0%)
1010	HURRICANE MICHAEL	-	138,071	(138,071)	(100.0%)
2006	LIMITED ENGLISH PROFICIENCY	1,052,237	882,681	169,556	19.2%
2008	ASSESSMENT & ACCOUNTABILITY	266,444	258,142	8,302	3.2%
2009	BDS CTE PROGRAM	128,922	180,981	(52,059)	(28.8%)
2010	MEDICAID REIMBURSEMENT	104,031	100,392	3,639	3.6%
2013	INTERNATIONAL BACCALAUREATE	157,682	79,271	78,411	98.9%
2015	EXTRACURRICULAR ACTIVITIES	156,320	157,195	(875)	(0.6%)
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	-	0.0%
2017	MAINTENANCE PECO/LCI	1,350,000	1,250,000	100,000	8.0%
2018	BLOOD-BORNE PATHOGENS	350	360	(10)	(2.8%)
2019	SCHOOL RESOURCE OFFICER PROGRAM	892,505	851,056	41,449	4.9%
2021	HIGH SCHOOL REMEDIATION	91,680	91,680	-	0.0%
2023	HIGH SCHOOL DRAMA PROGRAMS	-	10,000	(10,000)	(100.0%)
2025	INSERVICE EDUCATION	763,097	726,121	36,976	5.1%
2026	HEALTHCARE CONTRACT	491,786	514,000	(22,214)	(4.3%)
2029	SPECIAL OLYMPICS	2,000	2,000	-	0.0%
2030	TRANSITIONAL EQUALIZATION	-	1,562	(1,562)	(100.0%)
2031	BAND INSTRUMENT REPAIR / UNIFORM	19,400	18,400	1,000	5.4%
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,085,604	1,892,248	193,356	10.2%
2037	INSTRUCTIONAL MATERIALS-TEXTBOOKS	1,417,543	1,331,935	85,608	6.4%
2070	ADVANCED PLACEMENT	1,027,599	1,046,207	(18,608)	(1.8%)
2071	R.O.T.C.	754,573	747,824	6,749	0.9%
2073	TEEN PARENTING	96,537	104,772	(8,235)	(7.9%)
2074	DUAL ENROLLMENT	184,000	180,000	4,000	2.2%
2113	A I C E	873,053	689,279	183,774	26.7%
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	-	0.0%
2131	BAND EQUIPMENT	52,390	49,140	3,250	6.6%
2133	SCHOOL IMPROVEMENT	60,800	101,461	(40,661)	(40.1%)
2137	INSTRUCTIONAL MATERIALS-SCIENCE	30,329	28,652	1,677	5.9%
2173	ESE DROPOUT PREVENTION	22,817	23,212	(395)	(1.7%)
2213	INDUSTRY CERTIFICATION	719,124	757,581	(38,457)	(5.1%)
2225	FLORIDA SCHOOL RECOGNITION PROGRAM	-	-	-	0.0%
2237	INSTRUCTIONAL MATERIALS-LIBRARY MEDIA	110,959	104,826	6,133	5.9%
2273	REGULAR DROPOUT PREVENTION	104,913	104,886	27	0.0%

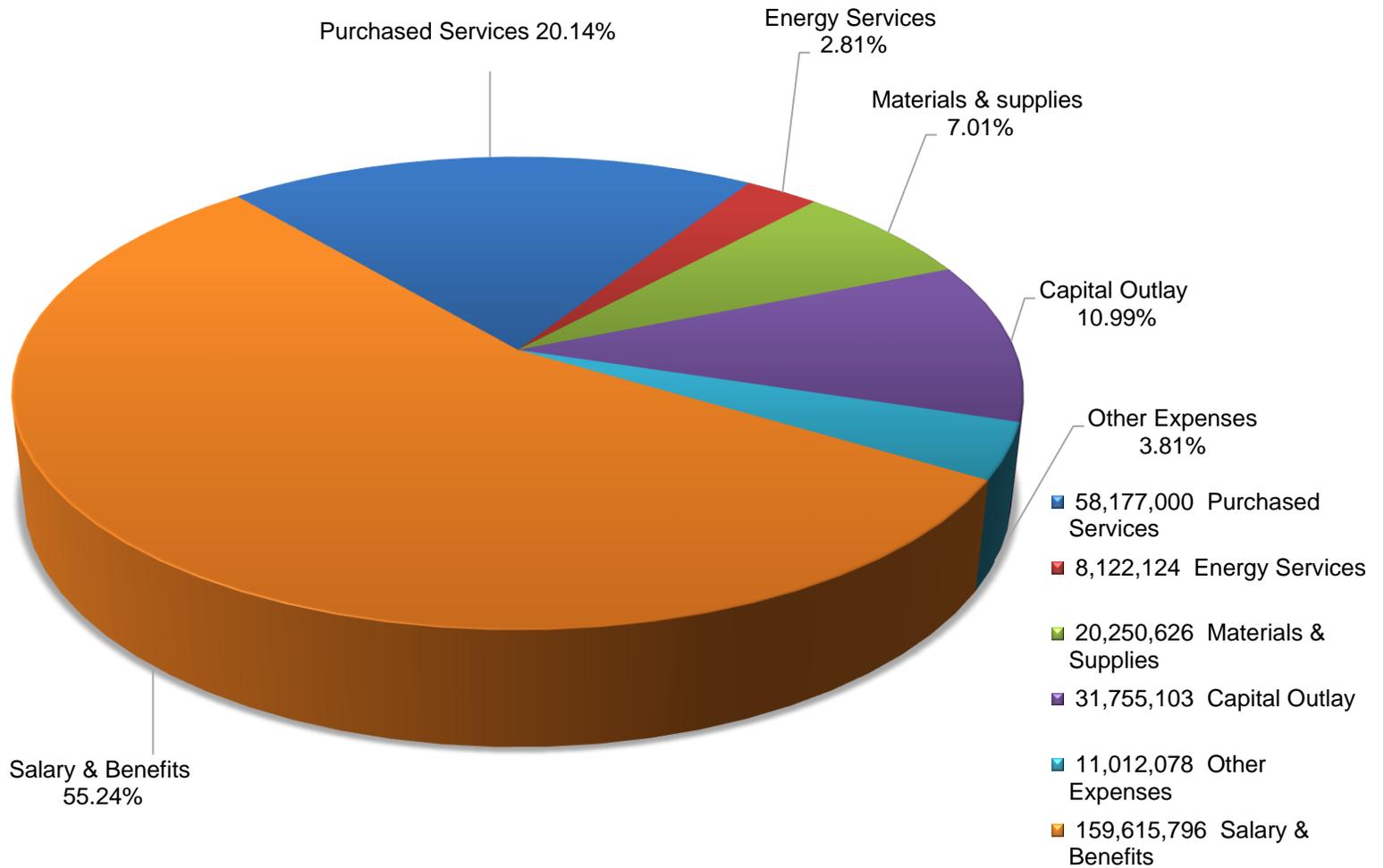
**General Fund Report
FY 2021/22**

PRJ. #	DISTRICT ONLY	Total 2021/2022	Total 2020/2021	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Gen Fund	Gen Fund	22 less 21	% Chg
2337	INSTRUCTIONAL MATERIALS-DUAL ENROLL	86,768	80,922	5,846	7.2%
2437	INSTRUCTIONAL MATERIALS-ESE APPS	36,848	34,770	2,078	6.0%
2705	DISTRICT SAFETY OFFICERS	1,200,794	1,104,729	96,065	8.7%
2706	SAFE SCHOOLS	135,721	131,523	4,198	3.2%
2707	DISTRICT SAFETY & SECURITY MANAGER	500,137	508,411	(8,274)	(1.6%)
2708	ADJUDICATED YOUTH-ALTERNATIVE	40,016	46,860	(6,844)	(14.6%)
2855	FLORIDA TEACHERS LEAD PROGRAM	482,589	467,140	15,449	3.3%
2928	STATE VPK (VOLUNTARY PRE-K)	1,807,001	1,822,631	(15,630)	(0.9%)
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	-	0.0%
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	55,795	52,024	3,771	7.2%
3003	EXTERNAL AUDIT	75,000	-	75,000	#DIV/0!
3005	WELLNESS INITIATIVE	-	11,985	(11,985)	(100.0%)
3050	PANDEMIC RESPONSE PLAN	-	360,000	(360,000)	(100.0%)
3070	RESERVE FOR FTE ADJUSTMENT	1,270,000	100,000	1,170,000	1170.0%
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	111,607	(111,607)	(100.0%)
3076	RESERVE FOR HEALTH INSURANCE INCR	1,500,000	700,000	800,000	114.3%
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	-	0.0%
3079	CLASS SIZE REDUCTION PLAN	250,000	250,000	-	0.0%
3081	RESERVE FOR PRORATION	100,000	100,000	-	0.0%
3691	WORKFORCE DEVELOPMENT	2,854,566	2,854,566	-	0.0%
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	440,378	417,463	22,915	5.5%
	TOTAL DISTRICT (Without Charters)	\$ 186,246,092	\$ 183,943,554	\$ 2,302,538	1.3%

PRJ. #	CHARTER/CONTRACT SCHOOL	Total 2021/2022	Total 2020/2021	Inc / (Dec)	Inc / (Dec)
	PROJECTS	Operational Funds	Operational Funds	22 less 21	% Chg
0005	CLASS SIZE REDUCTION - CHARTERS	\$ 4,822,598	\$ 5,233,027	\$ (410,429)	(7.8%)
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	877,171	799,503	77,668	9.7%
0039	TRANSPORTATION - CHARTERS	242,000	246,000	(4,000)	(1.6%)
0104	DIGITAL CLASSROOMS - CHARTERS	20,912	21,450	(538)	(2.5%)
0107	MENTAL HEALTH ALLOCATION - CHARTERS	-	-	-	0.0%
0199	STATE READING - CHARTERS	214,484	215,684	(1,200)	(0.6%)
0205	CONTRACT SAI FUNDS	1,401,422	1,428,528	(27,106)	(1.9%)
0701	BAY HAVEN CHARTER ACADEMY -- ELE	4,217,412	4,204,861	12,551	0.3%
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,148,425	2,214,089	(65,664)	(3.0%)
0712	RISING LEADERS CHARTER ACADEMY	1,303,340	1,042,949	260,391	25.0%
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	3,432,268	3,369,842	62,426	1.9%
0714	CENTRAL ACADEMY	-	229,204	(229,204)	(100.0%)
0731	NORTH BAY HAVEN MIDDLE	2,587,107	2,524,557	62,550	2.5%
0741	NORTH BAY HAVEN CAREER ACADEMY	4,408,663	4,308,777	99,886	2.3%
0751	NORTH BAY HAVEN ELEMENTARY	3,699,096	3,608,944	90,152	2.5%
0771	PALM BAY PREPARATORY	1,242,024	1,270,269	(28,245)	(2.2%)
0781	CHAUTAUQUA CHARTER SCHOOL	601,256	606,739	(5,483)	(0.9%)
0782	CENTRAL HIGH SCHOOL	634,845	729,984	(95,139)	(13.0%)
0801	PALM BAY ELEMENTARY	1,548,818	1,542,107	6,711	0.4%
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	381,763	376,404	5,359	1.4%
2704	SAFE SCHOOLS - CHARTER SCHOOLS	365,999	370,184	(4,185)	(1.1%)
	TOTAL CHARTER/CONTRACT SCHOOL	34,149,603	34,343,102	(193,499)	(0.6%)

	Total New Dollar Appropriations (including district & charter)	220,395,695	218,286,656	2,109,039	1.0%
	Restart - Fund 111	8,515,378	27,483,724	(18,968,346)	(69.0%)
	Total Fund 110 Carryover	45,992,855	19,796,487	26,196,368	132.3%
	Total Fund 110 Encumbrance	14,028,799	17,954,877	(3,926,078)	(21.9%)
	Total Budgeted Appropriations (including carryover & encumbrances)	288,932,727	\$ 283,521,744	\$ 5,410,983	1.9%
	Projected New Operations Revenue as of 8/3/21	302,215,341	332,312,409	(30,097,068)	(9.1%)
	Total Rev Over / (Under) Appropriations	13,282,614	\$ 48,790,665	(35,508,051)	(72.8%)

2021-2022 GENERAL FUND APPROPRIATIONS



SAFE SCHOOL REPORT - TENTATIVE BUDGET

	2021/2022	2020/2021	Difference
NEW MONEY	\$ 1,841,352 <small>per 2nd DOE FEFP Calculation</small>	\$ 1,829,537 <small>per 2nd DOE FEFP Calculation</small>	\$ 11,815
NEW MONEY BUDGET			
SRO PROJECT	\$ 892,505	\$ 851,056	\$ 41,449
BAY HAVEN ELE SAFE SCHOOLS	57,910	59,408	\$ (1,498)
BAY HAVEN MID SAFE SCHOOLS	32,254	34,203	\$ (1,949)
RISING LEADERS SAFE SCHOOLS	18,364	14,987	\$ 3,377
UNIVERSITY ACADEMY SAFE SCHOOLS	49,153	49,525	\$ (372)
NORTH BAY HAVEN MIDDLE SAFE SCHOOLS	38,557	38,663	\$ (106)
NORTH BAY HAVEN CAREER ACADEMY SAFE SCHOOLS	66,362	66,545	\$ (183)
NORTH BAY HAVEN ELEMENTARY SAFE SCHOOLS	51,236	51,376	\$ (140)
PALM BAY PREPARATORY SAFE SCHOOLS	18,245	19,293	\$ (1,048)
CHAUTAUQUA SAFE SCHOOLS	3,382	3,394	\$ (12)
CENTRAL HIGH SCHOOL SAFE SCHOOLS	9,352	11,009	\$ (1,657)
PALM BAY ELEMENTARY SAFE SCHOOLS	21,257	21,781	\$ (524)
DISTRICT SAFETY OFFICERS	1,200,794	1,104,729	\$ 96,065
SAFE SCHOOLS	135,721	131,523	\$ 4,198
DISTRICT SAFETY MGR	500,137	508,411	\$ (8,274)
	<u>\$ 3,095,229</u>	<u>\$ 2,965,903</u>	<u>\$ 129,326</u>
TOTAL REVENUE LESS APPROPRIATIONS	(\$ (1,253,877))	(\$ (1,136,366))	(\$ (117,511))

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2021-2022 Tentative Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget	2017-2018 Final Budget
0000	FUNC.5000 DISTRICT SALARIES	75,359,884	77,291,510	72,767,527	83,332,150	82,821,247
0000	FUNC.6000 DISTRICT SALARIES	5,639,037	5,354,729	5,314,502	6,020,388	5,809,532
0000	FUNC.7300 DISTRICT SALARIES	10,028,715	9,565,067	8,783,443	9,848,351	9,643,635
0000	0000 DISTRICT MISCELLANEOUS	86,224	64,224	64,224	81,000	81,000
0000	UTILITIES	7,857,756	7,500,711	7,492,374	8,323,161	8,314,145
0001	SCHOOL BUDGETS	8,692,829	8,609,632	8,294,023	9,340,846	9,339,476
0004	TEACHER LEADERSHIP SUPPLEMENTS	224,024	180,150	177,840	202,882	196,206
0005	CONTRACT CLASS SIZE REDUCTION	4,822,598	5,233,027	5,308,257	5,333,889	4,801,702
0007	RETIREMENT INCENTIVE BONUS	109,606	318,693	437,596	268,041	269,716
0010	BOARD APPROVED ADD-ON UNITS	862,526	770,548	222,548	300,345	366,111
0011	DJJ SUPPLEMENTS	33,362	57,427	117,439	142,992	155,028
0012	LOW PERFORMING SCHOOLS	23,321	79,792	79,792	279,792	379,792
0014	ROSENWALD ALLOCATION UNITS	1,804,475	1,575,358	1,386,664	1,291,572	1,320,729
0015	IN SCHOOL SUSPENSION PARA'S	191,469	171,144	186,809	208,146	207,072
0016	CC WASHINGTON ALLOCATION UNITS	-	-	-	566,837	592,176
0019	DISTRICT COMMUNICATIONS	275,000	250,000	225,000	225,000	225,000
0020	PERFORMANCE PAY FOR LEARNING GAINS	530,000	530,000	530,000	530,000	300,000
0021	SCHOOL BUDGET SUPPLEMENTS	1,245,565	1,050,889	1,010,242	1,038,111	991,123
0022	GRADE CHAIR SUPPLEMENTS	289,359	229,056	226,119	271,360	259,143
0024	FLORIDA BEST/BRIGHTEST	-	-	2,061,630	-	-
0031	FLORIDA BEST/BRIGHTEST - CHARTERS	-	-	515,408	-	-
0032	TEACHER SALARY INCREASE ALLOCATION	3,970,069	3,492,890	-	-	-
0033	TEACHER SALARY INCREASE ALLOCATION - CHARTERS	877,171	799,503	-	-	-
0039	TRANSPORTATION - CHARTERS	242,000	246,000	261,000	297,470	-
0040	TRANSPORTATION	7,663,402	8,105,241	7,481,250	8,207,889	8,582,534
0041	SCHOOL EXTRACURRICULAR TRAVEL	167,900	164,900	164,900	164,900	176,900
0060	MAINTENANCE	3,960,827	3,879,964	3,756,021	3,836,010	3,733,286
0080	STADIUM MANAGEMENT PROJECT	549,509	481,891	391,708	440,279	353,425
0100	SCHOOL BOARD	892,479	892,695	850,231	826,847	783,015
0101	DISTRICT UNEMPLOYMENT COMPENSATION	160,000	100,000	100,000	75,000	100,000
0104	DIGITAL CLASSROOMS - CHARTERS	20,912	21,450	53,003	155,109	-
0105	DIGITAL CLASSROOMS	85,327	84,589	213,779	689,601	930,364
0106	MENTAL HEALTH ALLOCATION	1,084,967	899,800	707,026	707,635	-
0120	DISTRICT SUPERINTENDENT	284,888	277,360	278,291	272,893	262,984
0130	PROPERTY INVENTORY	162,205	158,090	150,438	150,227	145,944
0140	INTERNAL ACCOUNTS AUDITOR	128,778	122,799	157,615	125,326	121,080
0150	EXEC DIR OPERATIONAL SUPPORT SVCS	177,705	173,354	165,818	165,560	181,159
0151	COURIER OPERATIONS	105,251	103,861	100,195	100,195	118,411
0166	DEPUTY SUPERINTENDENT - PROFESSIONAL & COMMUNITY SVCS	97,179	201,721	194,976	194,717	205,750
0167	CHARTER SCHOOL SERVICES	30,748	-	-	-	-
0199	STATE READING - CHARTERS	214,484	215,684	220,102	220,247	-
0200	ASST SUPT TCHING & LEARNING SVCS	239,663	233,639	223,461	222,018	219,346
0202	MKL ALLOCATION UNITS	2,433,254	2,315,288	2,274,065	2,273,927	2,176,796
0204	ESE SUMMER SCHOOL	240,940	240,940	275,000	325,000	325,000
0205	CONTRACT SAI FUNDS	1,401,422	1,428,528	1,443,106	1,472,829	1,314,614

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2021-2022 Tentative Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget	2017-2018 Final Budget
0207	ACADEMIC FAIRS AND COMPETITION	30,000	30,000	-	80,000	80,000
0210	STATE READING ALLOCATION	971,227	942,283	960,330	959,803	1,190,637
0212	SUMMER SCHOOL GUIDANCE COUNSELOR SVCS	65,000	65,000	65,000	65,733	65,543
0214	SCHOOL BASED SUMMER SCHOOL	15,000	15,000	15,000	15,000	15,000
0215	SUMMER INITIATIVES TRAINING/PLANNING	22,450	22,450	22,450	40,450	40,450
0216	READING TRAINING	84,573	80,956	77,859	133,069	133,024
0217	MIDDLE SCHOOL INITIATIVES	70,000	70,000	70,000	80,000	80,000
0219	HOSPITAL/HOMEBOUND SERVICES	65,000	65,000	52,966	53,016	-
0220	SPRINGFIELD REMEDIATION	-	-	-	62,000	71,000
0221	IMPLEMENTATION OF STATE INITIATIVES	89,000	89,000	89,000	94,000	94,000
0222	ASPIRE ACADEMIES	2,142,117	1,938,520	1,720,253	1,892,181	1,717,558
0223	MULTI-TIERED SYSTEM OF SUPPORT (MTSS)	418,897	435,973	418,731	472,234	450,727
0224	ASSESSMENT TOOLS & SUBSTITUTE EXPENSES	35,000	35,000	35,000	55,000	55,000
0226	PATTERSON REMEDIATION	-	-	-	32,000	40,000
0227	OAKLAND TERRACE REMEDIATION	-	-	-	45,000	55,000
0228	LUCILLE MOORE REMEDIATION	60,000	65,000	61,000	61,000	60,000
0229	LUCILLE MOORE REMEDIATION	-	-	-	-	45,000
0230	INSTRUCTIONAL MEDIA RESOURCES	392,166	414,736	426,134	464,752	493,204
0234	CEDAR GROVE REMEDIATION	75,000	83,000	85,000	85,000	65,000
0236	WALLER REMEDIATION	50,000	50,000	60,000	60,000	-
0237	TURNAROUND SCHOOL SUPPLEMENT	-	227,750	177,915	-	-
0240	EXTRACURRICULAR OFFICE	61,884	59,534	57,730	49,368	47,868
0262	PUBLIC SCHOOL CHOICE PROJECT	117,751	109,810	93,365	98,783	93,752
0263	ESE THERAPISTS	1,663,165	1,545,560	1,509,088	1,505,045	1,477,766
0264	ESE EXTERNAL CONTRACT THERAPISTS	132,758	132,758	132,758	132,758	132,758
0266	FTE/ESE PARAPROFESSIONALS	3,273,135	3,269,771	3,612,652	4,000,000	3,898,191
0268	DIRECTORS K12 & ADULT INSTRUCTION	474,714	562,879	623,335	646,784	643,172
0269	DIRECTOR OF ESE	503,456	496,783	469,641	553,746	499,505
0270	DIRECTOR OF STUDENT SERVICES	1,412,792	1,392,432	1,313,951	1,424,413	1,338,519
0272	ETECHNOLOGY	544,443	510,375	492,392	491,105	479,266
0273	ELEMENTARY ESE ALLOCATION	525,000	525,814	525,814	650,000	652,113
0300	EXEC DIR - H/R & EMPLOYEE SUPPORT	777,321	695,554	705,255	601,123	565,947
0320	MIS -TECHNOLOGY & INFORMATION	3,539,660	2,740,106	2,481,879	2,532,978	2,386,869
0322	MIS - MAILROOM	-	35,000	30,000	35,316	35,316
0324	MIS - SITE BASED TECHNICIANS	-	654,753	569,581	625,754	678,002
0325	MIS - TECH REPLACEMENT	100,000	150,000	150,000	195,534	300,000
0326	MIS - MAINTENANCE	-	174,164	99,164	144,164	109,164
0352	SCHOOL & COMMUNITY RELATIONS	255,490	252,734	246,117	236,898	221,866
0400	BUSINESS OFFICE	291,224	217,810	209,405	209,182	203,594
0410	BAY DISTRICT WAREHOUSE	197,522	187,952	178,365	197,105	200,153
0420	PURCHASING OFFICE	311,091	399,340	370,471	390,978	357,260
0430	FINANCE OFFICE	362,985	370,890	390,021	429,722	418,286

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2021-2022 Tentative Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget	2017-2018 Final Budget
0440	PAYROLL OFFICE	378,353	366,603	364,093	358,934	349,441
0450	FACILITIES	877,598	831,236	847,417	705,788	728,245
0460	EXE DIR - BUSINESS & SUPPORT SRVS (CFO)	192,575	187,558	179,678	179,393	172,910
0470	DEPUTY SUPERINTENDENT - OPERATIONS	190,084	-	-	-	-
0475	NELSON BUILDING OPERATIONS	228,720	227,916	341,000	337,000	334,000
0476	R.L. YOUNG CENTER OPERATIONS	131,910	131,509	136,350	139,350	189,848
0701	BAY HAVEN CHARTER ACADEMY -- ELE	4,217,412	4,204,861	4,281,551	3,836,902	3,730,033
0711	BAY HAVEN CHARTER ACADEMY -- MID	2,148,425	2,214,089	2,154,165	2,108,286	2,240,033
0712	RISING LEADERS CHARTER ACADEMY	1,303,340	1,042,949	1,067,894	902,811	672,456
0713	UNIVERSITY ACADEMY CHARTER SCHOOL	3,432,268	3,369,842	3,507,168	3,103,612	2,774,382
0714	CENTRAL ACADEMY	-	229,204	224,814	-	-
0731	NORTH BAY HAVEN MIDDLE	2,587,107	2,524,557	2,521,154	2,467,137	2,471,393
0741	NORTH BAY HAVEN CAREER ACADEMY	4,408,663	4,308,777	4,305,417	3,928,963	3,319,047
0751	NORTH BAY HAVEN ELEMENTARY	3,699,096	3,608,944	3,597,707	3,452,423	3,466,336
0771	PALM BAY PREPARATORY	1,242,024	1,270,269	1,579,887	1,720,519	1,311,592
0781	CHAUTAUQUA CHARTER SCHOOL	601,256	606,739	643,522	581,473	604,530
0782	CENTRAL HIGH SCHOOL	634,845	729,984	826,510	897,049	663,634
0801	PALM BAY ELEMENTARY	1,548,818	1,542,107	1,914,734	1,822,370	1,406,054
0802	CHARTER LCI TRANSFER	-	-	-	-	1,418,643
0792	VIRTUAL ACADEMY	110,196	88,648	91,996	114,567	115,060
0793	BAY VIRTUAL	768,612	560,359	343,559	301,582	310,219
0794	BDS COURSE OFFERINGS	448,974	640,471	368,558	300,476	197,290
0795	BVS BLENDED	-	440,351	434,434	487,426	457,149
1010	HURRICANE MICHAEL	-	138,071	2,632,857	-	-
2006	LIMITED ENGLISH PROFICIENCY	1,052,237	882,681	742,673	736,134	787,921
2008	ASSESSMENT & ACCOUNTABILITY	266,444	258,142	248,388	241,934	235,232
2009	GULF COAST COLLEGE/WORKFORCE COOP	128,922	180,981	54,068	53,994	55,000
2010	MEDICAID REIMBURSEMENT	104,031	100,392	96,403	96,335	95,083
2011	PCMI CONTRACT	-	-	-	445,029	451,308
2013	INTERNATIONAL BACCALAUREATE	157,682	79,271	170,507	180,084	190,475
2015	EXTRACURRICULAR ACTIVITIES	156,320	157,195	144,396	169,711	165,046
2016	SELF-INSURANCE - (FUND 110)	1,900,000	1,900,000	1,900,000	1,900,000	2,500,000
2017	MAINTENANCE PECO/LCI	1,350,000	1,250,000	1,250,000	1,491,503	1,410,451
2018	BLOOD-BORNE PATHOGENS	350	360	360	250	250
2019	SCHOOL RESOURCE OFFICER PROG	892,505	851,056	851,056	778,204	778,204
2021	HIGH SCHOOL REMEDIATION	91,680	91,680	91,680	91,680	91,680
2023	HIGH SCHOOL DRAMA PROGRAMS	-	10,000	10,000	10,000	15,000
2025	INSERVICE EDUCATION	763,097	726,121	671,022	955,488	1,029,364
2026	BAY COUNTY HEALTH DEPT CONTRACT	491,786	514,000	514,000	525,000	351,000
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	19,400	18,400	18,400	18,400	18,400
2032	SCHOOL AGE CHILD CARE-BAYBASE	2,085,604	1,892,248	1,770,666	2,027,647	2,051,710
2037	INSTRUC MATERIALS-TEXTBOOKS	1,417,543	1,331,935	1,415,533	1,565,240	1,979,203
2041	GULF COAST COLLEGE/STEM COORDINATOR	-	-	38,165	102,384	102,705
2070	ADVANCED PLACEMENT	1,027,599	1,046,207	1,140,590	856,334	659,815

Multi Year Budget Comparison
by Project Year

	PROJECT DESCRIPTION	2021-2022 Tentative Budget	2020-2021 Final Budget	2019-2020 Final Budget	2018-2019 Final Budget	2017-2018 Final Budget
2071	R.O.T.C.	754,573	747,824	788,896	801,630	697,325
2073	TEEN PARENTING	96,537	104,772	119,598	126,831	151,357
2074	DUAL ENROLLMENT	184,000	180,000	75,000	-	142,500
2113	A I C E	873,053	689,279	490,071	324,379	425,428
2129	PLAYGROUND EQUIPMENT	-	-	-	150,000	150,000
2130	CHOIR & BAND EQUIPMENT/REPAIR	250,000	250,000	250,000	250,000	250,000
2131	BAND EQUIPMENT	52,390	49,140	49,140	49,140	49,140
2133	SCHL IMPROVEMENT	60,800	101,461	189,585	151,578	355,250
2137	INSTRUC MATERIALS - SCIENCE	30,329	28,652	30,402	32,868	33,470
2173	ESE DROPOUT PREVENTION	22,817	23,212	20,438	20,423	18,484
2213	INDUSTRY CERTIFICATION	719,124	757,581	718,480	517,721	361,950
2225	FLA SCHOOL RECOGNITION PROGRAM	-	-	1,036,977	1,427,818	754,924
2237	INSTRUC MATERIALS - LIB MEDIA	110,959	104,826	111,228	120,248	122,452
2273	REGULAR DROPOUT PREVENTION	104,913	104,886	104,818	104,810	104,762
2337	INSTRUC MATERIALS - DUAL ENROLL	86,768	80,922	95,807	94,893	118,200
2437	INSTRUC MATERIALS - ESE APPS	36,848	34,770	36,118	40,254	40,418
2537	INSTRUC MATERIALS - CHARTER SCHOOLS	381,763	376,404	390,963	395,983	-
2704	SAFE SCHOOLS - CHARTER SCHOOLS	365,999	370,184	375,375	318,287	-
2705	DISTRICT SAFETY OFFICERS	1,200,794	1,104,729	1,085,788	1,215,546	220,859
2706	SAFE SCHOOLS	135,721	131,523	116,020	124,800	182,100
2707	DISTRICT SAFETY MANAGEMENT	500,137	508,411	461,835	467,799	414,234
2708	ADJUDICATED YOUTH-ALTERNATIVE	40,016	46,860	43,267	45,874	61,598
2855	FLORIDA TEACHERS LEAD PROGRAM	482,589	467,140	485,471	531,173	448,041
2928	STATE VPK (VOLUNTARY PRE-K)	1,807,001	1,822,631	1,844,473	1,968,295	1,946,682
3000	RESERVE APPROPRIATION	1,925,915	1,925,915	1,925,915	2,061,937	2,061,937
3002	THERAPY/DIAGNOSTIC CENTER JANITORIAL	55,795	52,024	34,000	24,000	17,500
3003	EXTERNAL AUDIT	75,000	-	69,000	75,000	-
3005	WELLNESS INITIATIVE	-	11,985	20,000	-	-
3050	PANDEMIC RESPONSE PLAN	-	360,000	-	-	-
3070	RESERVE FOR FTE ADJUSTMENT	1,270,000	100,000	6,542,268	-	1,000,000
3074	RESERVE FOR MCKAY SCHOLARSHIPS	-	111,607	-	2,000,000	2,000,000
3076	RESERVE FOR HEALTH INSURANCE INCR	1,500,000	700,000	700,000	700,000	1,000,000
3078	RESERVE FOR FTE AUDIT ADJUSTMENTS	172,783	172,783	172,783	650,961	650,961
3079	CLASS SIZE REDUCTION PLAN	250,000	250,000	250,000	250,000	250,000
3081	RESERVE FOR PRORATION	100,000	100,000	100,000	100,000	750,000
3691	WORKFORCE DEVELOPMENT	2,854,566	2,854,566	2,825,894	2,789,444	2,785,503
3751	P.R.O.M.I.S.E. BEHAVIOR PROGRAM	440,378	417,463	353,887	377,862	471,391
	TOTAL	220,395,695	218,286,656	219,554,307	226,708,502	223,232,559



FOOD SERVICE

SPECIAL REVENUE FUNDS FOOD SERVICE

REFER TO PAGES 4 AND 5 OF THE DISTRICT SUMMARY BUDGET

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

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

ESTIMATED REVENUES

1. **FEDERAL THROUGH STATE:** This budget anticipates receiving \$7,900,000 from the Federal Government for reimbursement on meals served to students. It is estimated that an average of 8,950 students will eat lunches each school day and 4,200 will eat breakfast. After School Snack Program will generate \$60,000 in revenue for fiscal year 2021-2022. We also estimate that we will receive \$550,000 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.

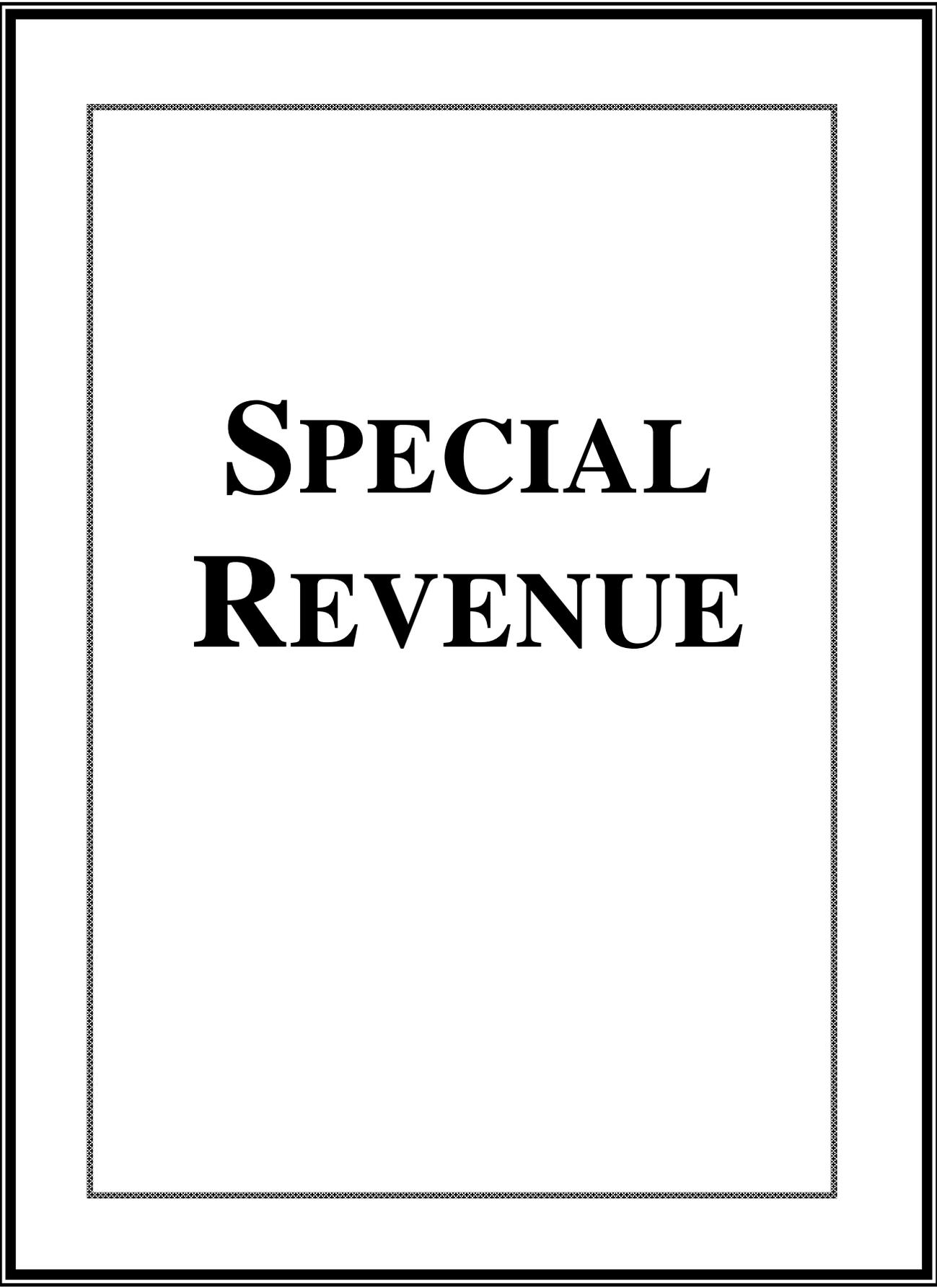
APPROPRIATIONS

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 2021-2022

Object	Description	Current Year Appropriations
	Salaries:	
111	Administrators-Regular Pay	113,647
121	Teachers-Regular Pay	
131	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	146,562
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:	260,209
Object	Description	Current Year Appropriations
	Employee Benefits:	
210	Retirement	26,024
220	Social Security	19,909
230	Group Insurance	48,574
235	Unemployment Compensation	
240	Workers' Comp	11,095
	Total Employee Benefits:	105,602
Object	Description	Current Year Appropriations
	Purchased Services:	
310	Professional & Technical	
320	Insurance & Bond Premiums	
330	Travel	4,000
331	Travel CL-3	
350	Repairs & Maintenance	12,000
369	Technology Related Rentals	1,400
370	Communications	19,650
379	Telephone & Other Data Comm	1,900
380	Public Utility-Other	126,620
390	Other Purchased Services	7,199,203
	Total Purchased Services:	7,364,773
Object	Description	Current Year Appropriations
	Energy Services:	
410	Natural Gas	31,490
420	Bottled Gas	
430	Electricity	387,200
440	Heating Oil	
450	Gasoline	3,000
460	Diesel Fuel	
490	Other Energy Services	
	Total Energy Services:	421,690

Object	Description	Current Year Appropriations
	Materials & Supplies:	
510	Supplies	63,100
519	Technology Related Supplies	
530	Periodicals	
540	Oil & Grease	
550	Repair Parts	4,500
560	Tires & Tubes	1,200
570	Food	
580	Commodities	770,695
590	Other Materials & Supplies	
	Total Materials & Supplies:	839,495
Object	Description	Current Year Appropriations
	Capital Outlay:	
610	Library Books	
621	Capitalized AV Materials	
622	Non-Capitalized AV Materials	
630	C/O Buildings & Fixed Equip	
641	Capitalized Furn/Fix/Equip	65,000
642	Non-Capitalized Furn/Fix/Equip	40,000
643	Capitalized Computer Hardware	6,000
644	Non-Cap Computer Hardware	3,500
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:	129,500
Object	Description	Current Year Appropriations
	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	Miscellaneous Expense	300,000
	Total Other Expenses:	302,400
	Total Budget	9,423,669
	Total Encumbered	261,302
	Total Project Budget ==>>	9,684,971



SPECIAL REVENUE

SPECIAL REVENUE FUNDS FUNDS 420, 441, 442, & 443

REFER TO PAGES 6 - 13 OF THE DISTRICT SUMMARY BUDGET

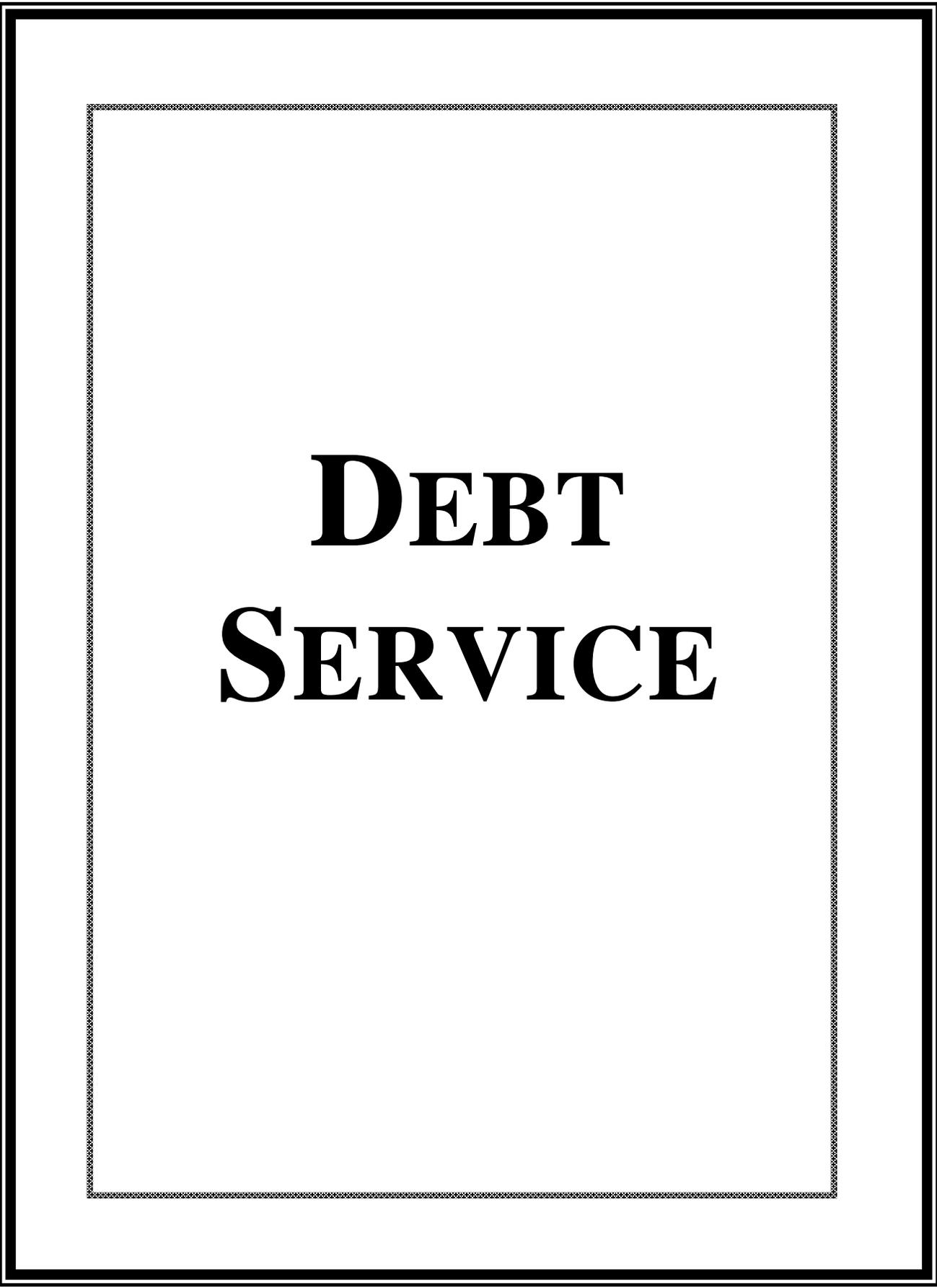
Special Revenue Funds are funds used to account for proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes. Special Revenue Funds - Other includes federal categorical aid. Programs in this budget include Title I, Adult General Education, IDEA, vocational 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 16 AND 17 OF THE DISTRICT SUMMARY BUDGET

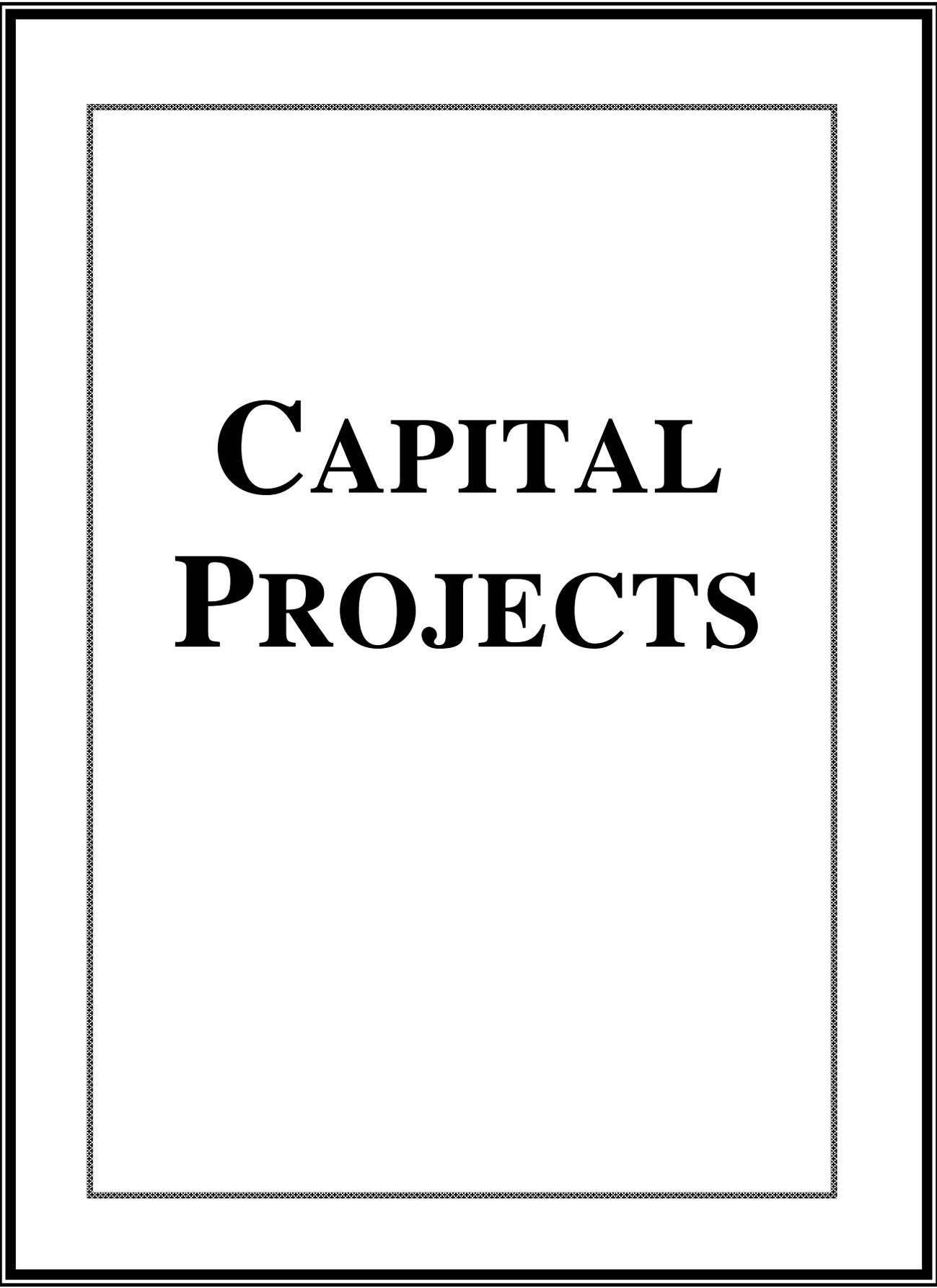
This section of the budget is for bonded indebtedness of the School Board. It includes Certificates of Participation sold by the Board to finance construction of new schools and facilities and payment for debt associated with our safety program.

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 18 and 19 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:

$$1.5000 \text{ mills} \times \$20,927,114,396 \times 96\% = \$30,135,045$$

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 19 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 21-22

A Gary Walsingham Academy: Support the opening of this newly constructed school (COP Funds)

Arnold High School: Construct Field House (Half-Cent Sales Tax Funds)

Bay Haven: Construct P.E. Pavilion (Half-cent Sales Tax Funds)

Bay High School: Complete Furnishings for STEM Building (COP Funds)

Bay High School: Construct New Fine Arts Center (Half-Cent Sales Tax Funds & Donation)

Bozeman School: Design fees for construction of classroom wing (LCI Funds)

Buses: Purchase of nine new school buses (LCI Funds)

Emergency Operation Center: Purchase of Emergency Generator (LCI Funds)

Haney: Construction of Chiller Plant (LCI Funds)

Hurricane Damage Repairs

Land Purchases (LCI and Other Funds)

Mowat Middle School: Construction of New Cafeteria and Administration; Remodel Existing Cafeteria and Administration into Clinic and Classrooms (Half-Cent Sales Tax Funds)

Other Automobiles: Purchase of two trucks for the Facilities Department (LCI Funds)

Roofing: Repairs & Maintenance to various schools (LCI Funds)

Safety & Security Projects & Equipment (Revenue Anticipation Note)

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 MAINTENANCE SAFETY 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 6/30/21) will be used to fund contingencies, to finance School Board approved projects and/or rolled over into the 2021-2022 budget.

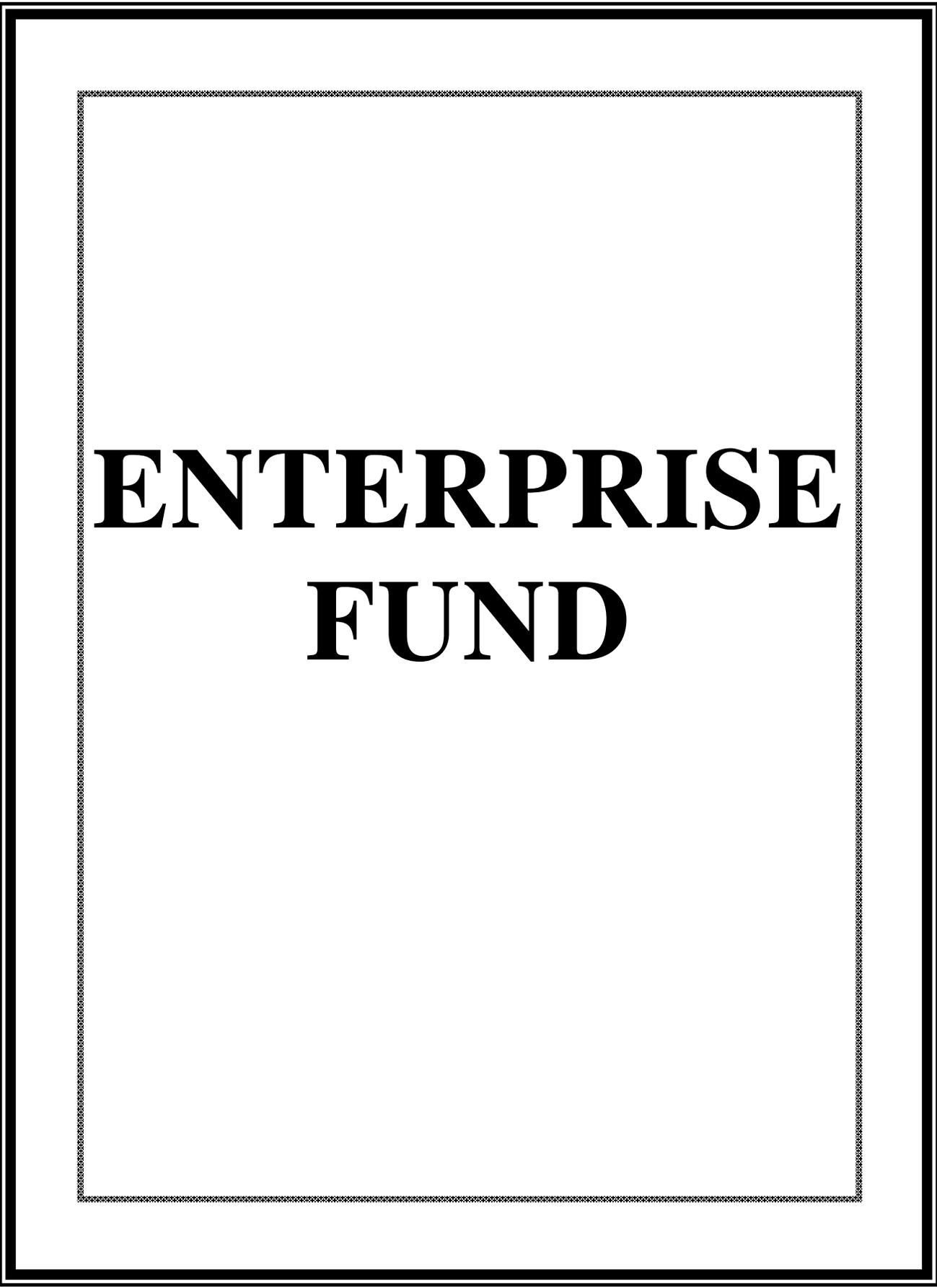
TENTATIVE 2021-22 CAPITAL OUTLAY PROJECTS WORKSHEET - 1.5 CO Millage

		340	360	370	370	370	370	370	370	390	390	390	390	390	390	390
	PROJECT TOTAL	RHS SHIP-BUILDING 5376	CO & DS 5050	Hurricane Michael 1010	2017-18 LCI 5439	2018-19 LCI 5441	2019-20 LCI 5442	2020-21 LCI 5443	2021-22 LCI 5444	Hurricane Michael 1010	COP 5023	COP 5024	Other 5040	Haney HVAC 5041	1/2 CENT 5066	Revenue Anticipation Safety/Security 5093
Fund Balances	70,152,305	29,685	1,905,848	9,364,754	477,096	258,444	5,229,405	289,083	-	1,814,639	9,413,797	18,049,278	779,590	277,789	20,926,923	1,335,974
Revenue	56,677,214		892,169	-					30,135,045				2,650,000		23,000,000	
Interest	7,825		7,825													
Total Available	126,837,344	29,685	2,805,842	9,364,754	477,096	258,444	5,229,405	289,083	30,135,045	1,814,639	9,413,797	18,049,278	3,429,590	277,789	43,926,923	1,335,974
Encumbrances	54,030,019	29,685	91,355	9,364,754	410,388	238,444	1,612,113	289,083	-	1,219,166	7,929,433	17,837,073	94,000	-	14,568,331	346,194
PROJECTS																
A. Gary Walsingham Academy	212,205											212,205				
Arnold Field House	5,000,000														5,000,000	
Bay Haven PE Pavilion	200,000														200,000	
Bay High Fine Arts Center	2,650,000												2,650,000			
Bay High STEM Building	1,484,364										1,484,364					
Bozeman Design Fees-Classroom Wing	750,000								750,000							
EOC Generator	250,000								250,000							
Haney Chiller Plant	2,777,789						2,500,000							277,789		
Hurricane Repairs	595,473									595,473						
Land Purchases	685,590											685,590				
Maintenance Fuel Depot	500,000								500,000							
Mowat Cafeteria/Admin/Classrooms	13,026,969														13,026,969	
Roofing	1,000,000								1,000,000							
Safety & Security School Projects	989,780															989,780
Classroom Technology Refresh	3,000,000														3,000,000	
Technology Support*	3,150,000														3,150,000	
University Academy PE/Site Work	1,079,000														1,079,000	
RECURRING PROJECTS & TRANSFERS																
Buses	1,057,208								1,057,208							
Safety & Security (Jones)	100,000								100,000							
Technology-MIS	1,000,000								500,000						500,000	
Small Maintenance Projects	5,580,092				66,708	20,000	1,117,292		4,376,092							
Preventive Maintenance**	6,500,000								6,500,000							
Subtotal	105,618,489															
Transfers to Debt Svc Fund																
COPs	12,301,469								8,898,846						3,402,623	
Safety/Security Loan	1,081,094								1,081,094							
Transfers to General Fund																
Extracurricular (Band/Choir)	310,828								310,828							
Maintenance Dept	1,449,149								1,449,149							
MIS Dept***	111,663								111,663							
Transfers to Self Insurance																
Property Insurance (SB1276)	3,250,165								3,250,165							
TOTAL APPROPRIATIONS	124,122,857	29,685	91,355	9,364,754	477,096	258,444	5,229,405	289,083	30,135,045	1,814,639	9,413,797	18,049,278	3,429,590	277,789	43,926,923	1,335,974
UNAPPROPRIATED	2,714,487	-	2,714,487	-	-	-	-	-	-	-	-	-	-	-	-	-
	124,122,857	126,837,344														

*Software Renewals, PowerSchool, 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 22 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.

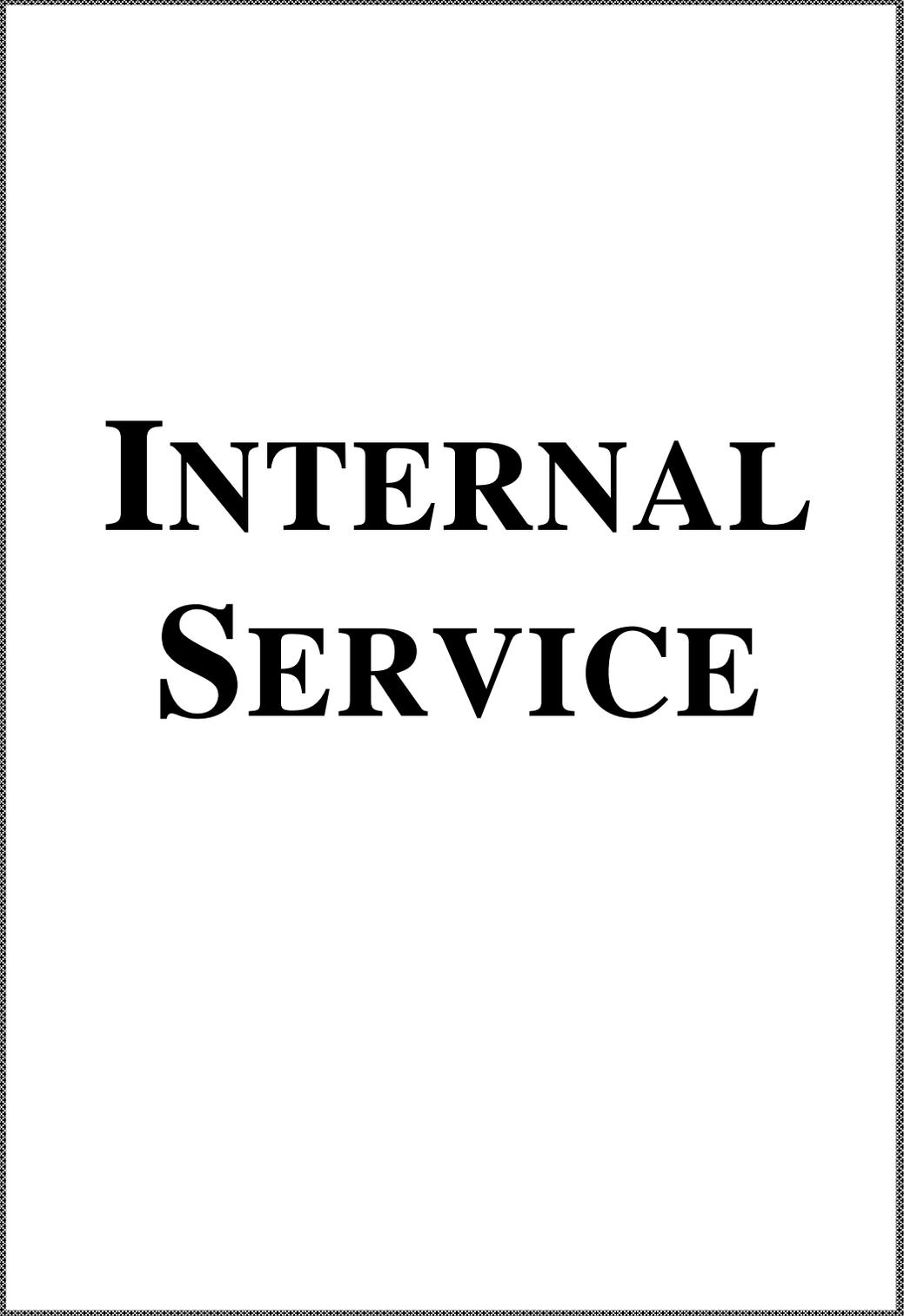
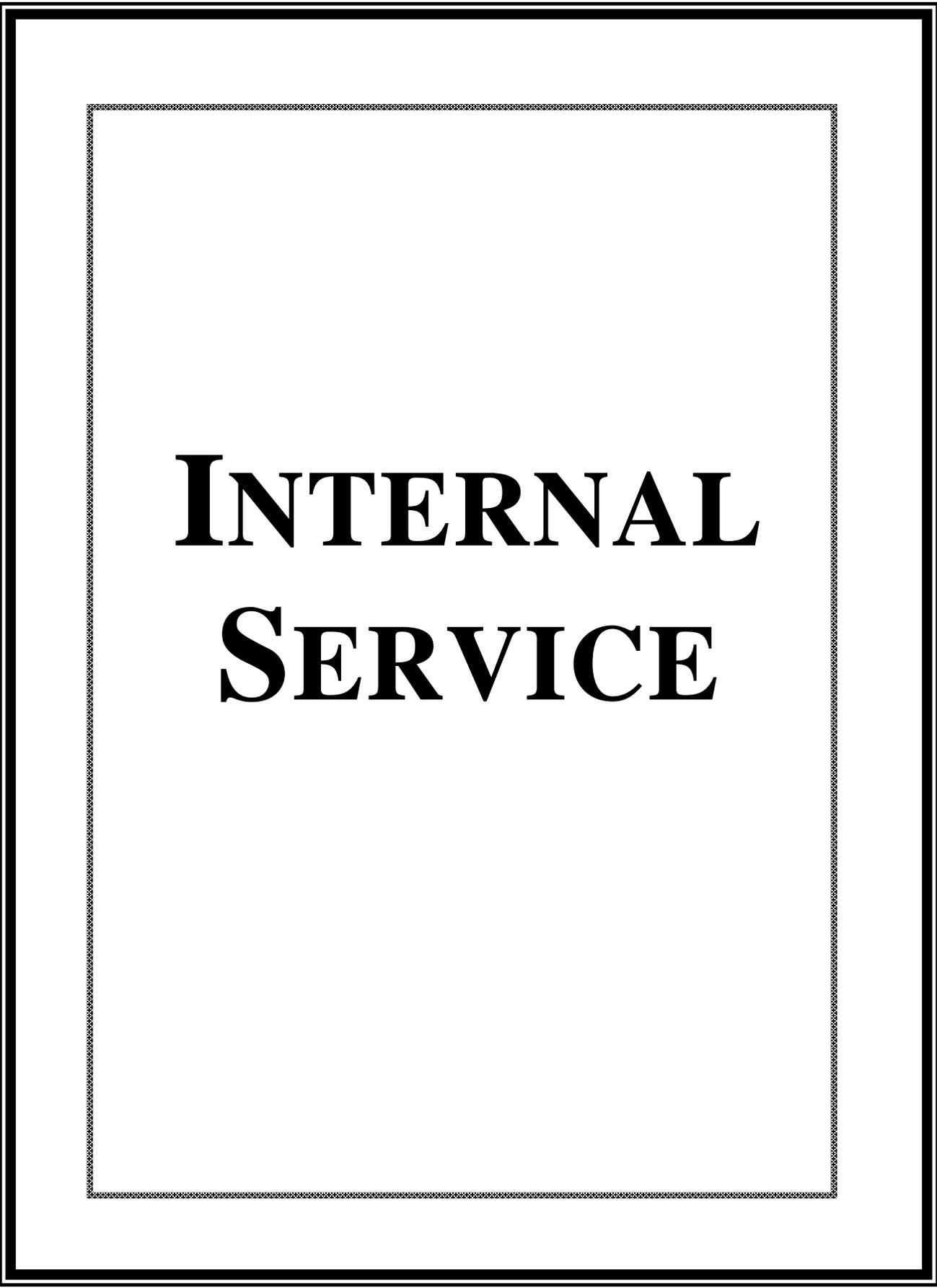
ENTERPRISE FUND: (3481): Beacon Educator's generates its revenue of \$ 2,200,000 from Professional Development services. As of July 1, 2021 there is an estimated Net Position of \$ 2,469,097.

**Fund 910 Project 2076
Beacon Learning Center FY 2021-2022**

Enterprise Fund

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	164,102
113	Administrators - Supplements	4,148
115	Administrators - Term Pay Sick	
121	Teachers-Regular Pay	160,000
131	Other Certified-Regular Pay	
133	Supplement-Other Certified	
161	Other Support Personnel	23,679
181	Administrator, Non-Supervisory	596,032
183	Salaried Support Pers Supplement	
	Total Salaries:	947,961
Employee Benefits:		
210	Retirement	102,801
220	Social Security	72,527
230	Group Insurance	75,070
235	Unemployment Compensation	
240	Workers' Comp	14,229
	Total Employee Benefits:	264,627
Purchased Services:		
310	Professional & Technical	750,000
320	Insurance & Bond Premiums	
330	Travel	20,000
331	Travel CL-3	36
359	Tech Related Repairs & Maintenance	800
360	Technology Related Rentals	15,000
369	Communications	28,000
379	Telephone & Other Data Svcs	6,000
390	Other Purchased Services	100
	Total Purchased Services:	819,936
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	2,000
644	Non-Cap Computer Hardware	4,600
648	Tech-Rel Furn/Fix/Equip	1,000
649	Tech-Rel Ncap Furn/Fix/Equip	600
680	Improve Other Than Bldgs	
691	Capitalized Computer Software	2,500
692	Non-Cap Computer Software	3,500
	Total Capital Outlay:	17,700
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	30,000
740	Judg Against School System	
750	Other Personal Services	
774	General Liability	
776	Property	
777	Prescription Claims	
778	Worker's Compensation	
790	Miscellaneous Expense	50,000
	Total Other Expenses:	80,000
	Total Budget	2,147,224
	Total Encumbered	3,304
	Total Project Budget ==>	2,150,528



INTERNAL SERVICE

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

REFER TO PAGE 23 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 collected 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, 2021, the Reserve for Estimated Unpaid Claims account contained \$11,933,577.

**Fund 710 Project 2016
Internal Service FY 2021-2022**

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	116,072
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	104,097
162	Support Personnel-Overtime Pay	-
163	Support Personnel-Supplement	-
165	Support Personnel-Term/Sick Pay	63
166	Worker's Comp Light Duty	38,909
171	Board Members Regular Pay	-
181	Administrator, Non-Supervisory	57,236
	Total Salaries:	316,377
Employee Benefits:		
210	Retirement	34,350
220	Social Security	24,202
230	Group Insurance	48,150
235	Unemployment Compensation	-
240	Workers' Comp	4,748
	Total Employee Benefits:	111,450
Purchased Services:		
310	Professional & Technical	95,000
320	Insurance & Bond Premiums	4,301,500
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	1,800
390	Other Purchased Services	80,000
	Total Purchased Services:	4,488,700
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	7,000
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	200,000
778	Worker's Compensation	2,850,000
790	Miscellaneous Expense	10,000
	Total Other Expenses:	3,925,100
	Total Budget	8,885,827
	Total Encumbered	500
	Total Project Budget ==>	8,886,327

Self Insurance - Group Health FY 2021-2022

Object	Description	Current Year Appropriations
Salaries:		
111	Administrators-Regular Pay	
113	Administrators-Supplements	
115	Administrators-Term/Sick Pay	
133	Other Certified-Regular Pay	
151	Para-Profess-Regular Pay	
152	Para-Profess-Overtime Pay	
161	Support Personnel-Reg Pay	
162	Support Personnel-Overtime Pay	
163	Support Personnel-Supplement	
165	Support Personnel-Term/Sick Pay	
166	Worker's Comp Light Duty	
171	Board Members Regular Pay	
181	Administrator, Non-Supervisory	
Total Salaries:		-
Employee Benefits:		
210	Retirement	
220	Social Security	
230	Group Insurance	
235	Unemployment Compensation	
240	Workers' Comp	
Total Employee Benefits:		-
Purchased Services:		
310	Professional & Technical	1,400,000
320	Insurance & Bond Premiums	1,950,000
330	Travel	
331	Travel CL-3	
350	Repairs & Maintenance	
360	Rentals	
369	Technology Related Rentals	120,000
370	Communications	
379	Telephone & Other Data Comm Sv	1,000
390	Other Purchased Services	925,000
Total Purchased Services:		4,396,000
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	1,000
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:		1,000
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	
642	Non-Capitalized Furn/Fix/Equip	
643	Capitalized Computer Hardware	
644	Non-Cap Computer Hardware	
648	Tech Rel Cap FF&E	
649	Tech Rel Non Cap FF&E	
670	Improve Other Than Bldgs	
691	Capitalized Computer Software	
692	Non-Cap Computer Software	
Total Capital Outlay:		-
Other Expenses:		
710	Redemption of Principal	
720	Interest	
730	Dues & Fees	35,000
740	Judg Against School System	-
750	Other Personal Services	
770	Claims Expense	
771	Group Health Claims	20,150,000
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:		20,185,000
Total Budget		24,582,000
Total Encumbered		24,282
Total Project Budget ==>>		24,606,282