

David E. Gayler, Ph.D.  
Superintendent



School Board

Andrea Messina, *Chairman*  
Lee Swift, *Vice Chairman*  
Alleen Miller  
Robert P. ...

**CHARLOTTE COUNTY PUBLIC SCHOOLS**

**2007-2008 ANNUAL BUDGET**

Dr. David E. Gayler  
Superintendent of Schools

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

<b>MEMBERS OF SCHOOL BOARD</b>		
Mrs. Andrea Messina - Chairman	District 3	Term Expires 11/16/2008
Mr. Lee Swift - Vice Chairman	District 1	Term Expires 11/21/2010
Mrs. Barbara Rendell	District 5	Term Expires 11/16/2008
Mrs. Sue Sifrit	District 4	Term Expires 11/21/2010
Mrs. Alleen Miller	District 2	Term Expires 11/16/2008

<b>Coordinated by:</b>
Mr. Francis Brasseur, Chief Budget Officer

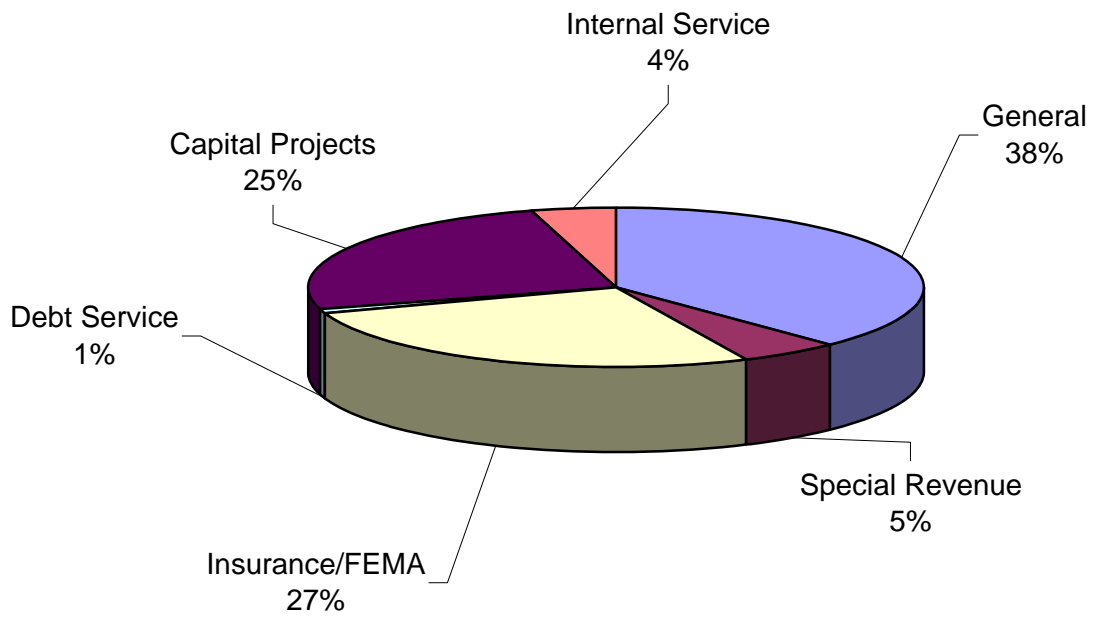
## Table of Contents

Superintendent's Comments.....	1-1
<b>Budget Overview</b>	
<b>All Funds</b>	
Condensed Summary of Budget.....	2-1
Funds as a Percent of Budget.....	2-2
Revenue Sources.....	2-3
Ad Valorem Taxes and All Other Revenue.....	2-4
Gross Taxable Value of Property and Millage Rates.....	2-5
<b>General Fund</b>	
School Funding Formula Revenue per Student.....	2-6
Appropriations by Object.....	2-7
Function Appropriations.....	2-8
<b>Capital Projects Funds</b>	
Sources.....	2-9
Appropriations.....	2-10
<b>Background</b>	
District Organization.....	3-1
Budget Calendar.....	3-2
School Funding Formula.....	3-3
Budget Appropriations.....	3-3 to 3-5
Assessment and Tax Levies.....	4-1
<b>Estimated Revenue/Appropriations</b>	
General Fund.....	5-1 to 5-19
Debt Service Funds.....	5-20 to 5-24
Capital Projects Funds.....	5-25 to 5-30
Special Revenue Fund-Other.....	5-31
Special Revenue Fund-Food Service.....	5-32
Special Revenue Fund-Insurance/FEMA.....	5-33
Internal Service Funds.....	5-34 to 5-36
Trust Fund-Gilchrist Endowment.....	5-37
Department Budgets.....	6-1 to 6-30
Other General Fund Allocations.....	7-1 to 7-3
<b>Capital Projects Funds</b>	
Appropriations by Project.....	8-1 to 8-3
Project Appropriations by Fund.....	8-4 to 8-6
Accounting Budgetary System.....	Appendix A
School Staff Allocation.....	Appendix B
School Staffing Formulae.....	Appendix C
Administrators with Split Distributions.....	Appendix D
Program Cost Factors.....	Appendix E
Class Size Reduction Implementation Plan.....	Appendix F

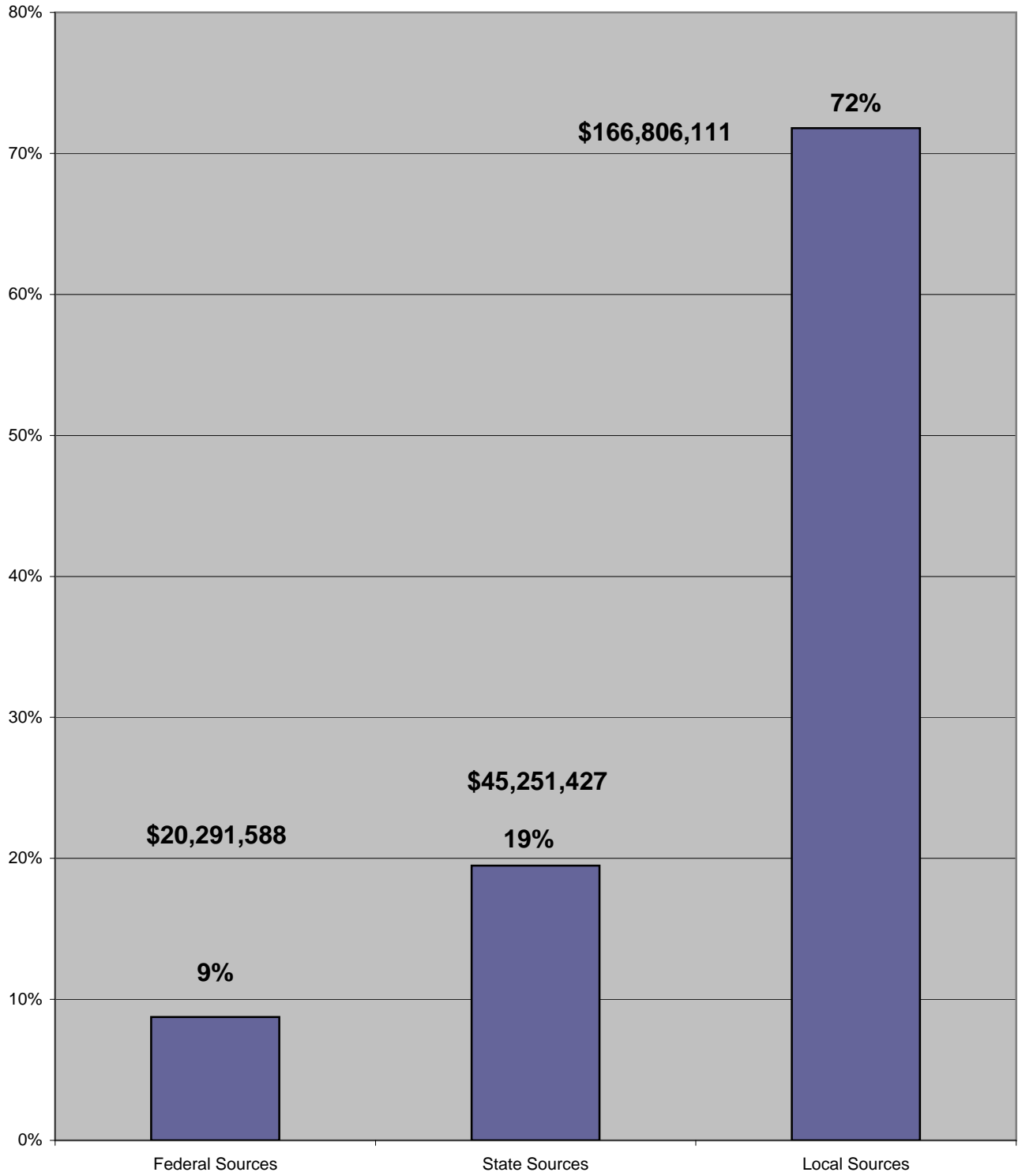
CHARLOTTE COUNT PUBLIC SCHOOLS  
CONDENSED SUMMARY OF 2007-2008 BUDGET

ESTIMATED REVENUES	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST & AGENCY	TOTAL
Federal Sources	\$656,000	\$19,635,588	\$0	\$0	\$0	\$0	\$20,291,588
State Sources	39,030,618	\$99,334	584,400	5,537,075			45,251,427
Local Sources	98,999,503	\$3,668,350	929,004	46,312,249	16,896,080	925	166,806,111
<b>TOTAL REVENUES</b>	<b>\$138,686,121</b>	<b>\$23,403,272</b>	<b>\$1,513,404</b>	<b>\$51,849,324</b>	<b>\$16,896,080</b>	<b>\$925</b>	<b>\$232,349,126</b>
Non-Revenue Sources		\$27,900,361					\$27,900,361
Transfers In	4,103,444	\$38,461,973	242,709	903,000			43,711,126
FUND BALANCES-Beginning of year	15,365,129	\$43,928,644	2,355,255	51,281,573	2,189,175	18,201	115,137,977
<b>TOTAL REVENUES AND BALANCES</b>	<b>\$158,154,694</b>	<b>\$133,694,250</b>	<b>\$4,111,368</b>	<b>\$104,033,897</b>	<b>\$19,085,255</b>	<b>\$19,126</b>	<b>\$419,098,590</b>
<b>ESTIMATED APPROPRIATIONS</b>							
Instructional	\$90,761,979	\$5,050,536	\$0	\$0	\$0	\$0	\$95,812,515
Pupil Personnel Services	9,022,231	872,283					9,894,514
Instructional Media Services	2,434,235	33,751			504,536		2,972,522
Instructional & Curriculum Development Services	4,129,285	2,871,770					7,001,055
Instructional Staff Training	1,422,907	1,768,408					3,191,315
Instructional Related Technology	469,848	0					469,848
Board of Education	656,495	0					656,495
General Administration	325,481	293,548					619,029
School Administration	8,890,050	463,666					9,353,716
Facilities Acquisition & Construction		107,835,578		54,903,272			162,738,850
Fiscal Services	1,097,313	24,143					1,121,456
Food Services		8,544,076					8,544,076
Central Services	3,699,469	20,366			16,630,000		20,349,835
Pupil Transportation Services	7,582,823	490,181					8,073,004
Operation of Plant	14,162,736	26,454					14,189,190
Maintenance of Plant	4,038,698						4,038,698
Administrative Technology Services	1,287,929						1,287,929
Community Services	678,625						678,625
Debt Services	600,000		3,758,175				4,358,175
<b>TOTAL EXPENDITURES</b>	<b>\$151,260,104</b>	<b>\$128,294,760</b>	<b>\$3,758,175</b>	<b>\$54,903,272</b>	<b>\$17,134,536</b>	<b>\$0</b>	<b>\$355,350,847</b>
Transfers Out	5,652	485,479		43,219,994			43,711,125
FUND BALANCES- End of year	6,888,938	4,914,011	353,193	5,910,631	1,950,719	19,126	20,036,618
<b>TOTAL EXPENDITURES, TRANSFERS &amp; BALANCES</b>	<b>\$158,154,694</b>	<b>\$133,694,250</b>	<b>\$4,111,368</b>	<b>\$104,033,897</b>	<b>\$19,085,255</b>	<b>\$19,126</b>	<b>\$419,098,590</b>

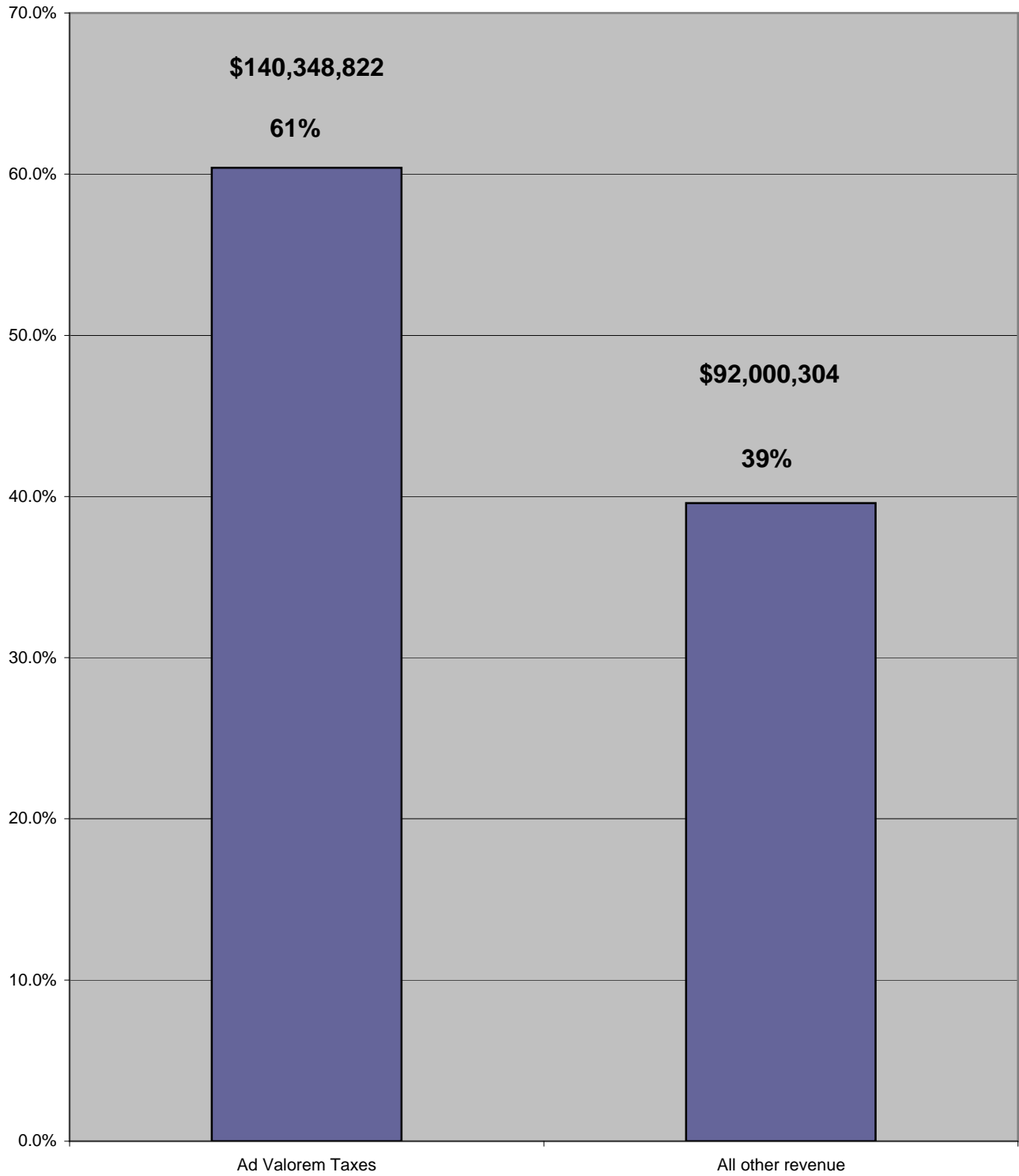
**ALL FUNDS  
FUND AS A PERCENT OF TOTAL**



# ALL FUNDS REVENUE SOURCES



**ALL FUNDS  
AD VALOREM TAXES AND ALL OTHER REVENUES**



**GROSS TAXABLE VALUE OF PROPERTY AND MILLAGE RATES**

	2005-2006	2006-2007	2007-2008
<b>A. Gross Taxable Value (billions)</b>	<b>\$16.010</b>	<b>\$23.947</b>	<b>\$23.680</b>
<b>B. Tax Levies on Non-Exempt Property(Mills)</b>			
<b>Nonvoted</b>			
<b>1. District School Taxes</b>			
Required Local Effort	4.6860	3.4260	3.6110
Discretionary	0.5100	0.5100	0.5100
Supplemental Discretionary	0.1130	0.0780	0.0780
<b>Total District School Taxes</b>	<b>5.3090</b>	<b>4.0140</b>	<b>4.1990</b>
<b>2. Capital Improvement</b>	<b>2.0000</b>	<b>2.0000</b>	<b>2.0000</b>
<b>Total Nonvoted</b>	<b>7.3090</b>	<b>6.0140</b>	<b>6.1990</b>
<b>Voted</b>			
<b>3. Debt Service - County Wide</b>	<b>0.2000</b>	<b>0.1400</b>	<b>0.0398</b>
<b>DISTRICT TOTAL</b>	<b>7.5090</b>	<b>6.1540</b>	<b>6.2388</b>
<b>Millage Increase (-)Decrease</b>	<b>-0.9600</b>	<b>-1.3550</b>	<b>0.0848</b>
<b>Millage Percent Increase (-)Decrease</b>	<b>-11.3%</b>	<b>-18.0%</b>	<b>1.4%</b>
<b>Residential School Tax Example:</b>			
<b>Assessed Value of Homestead*</b>	<b>\$200,000</b>	<b>\$206,000</b>	<b>\$212,180</b>
<b>Less Homestead Exemption</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>
<b>Taxable Value</b>	<b>\$175,000</b>	<b>\$181,000</b>	<b>\$187,180</b>
<b>Total School Taxes</b>	<b>\$1,314.08</b>	<b>\$1,113.87</b>	<b>\$1,167.78</b>
<b>Total School Tax Increase(Decrease)</b>		<b>(\$200.21)</b>	<b>\$53.91</b>

\*Assumes a 3% annual increase in assessed value

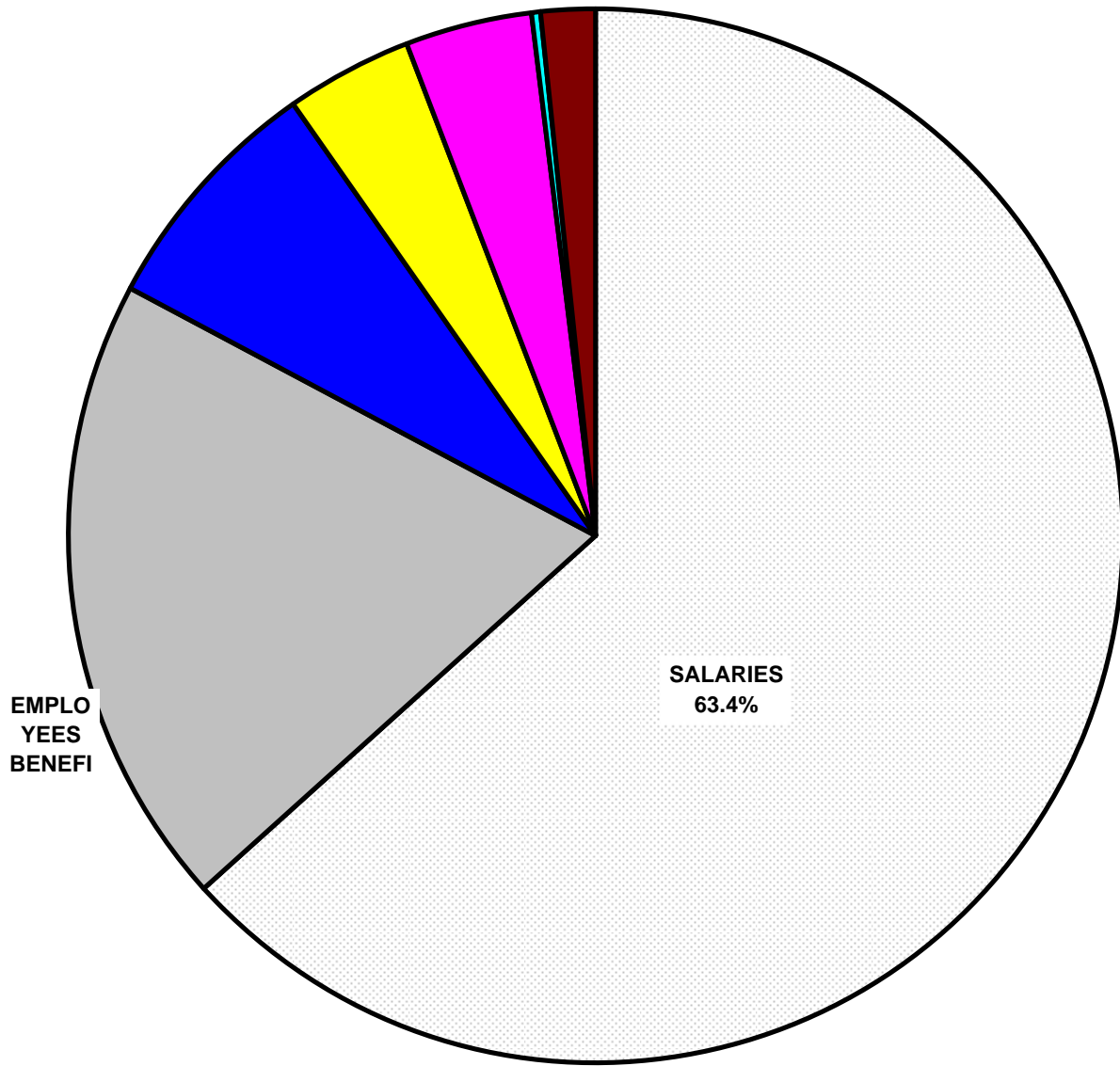


GENERAL FUND  
SCHOOL FUNDING FORMULA  
REVENUE PER STUDENT

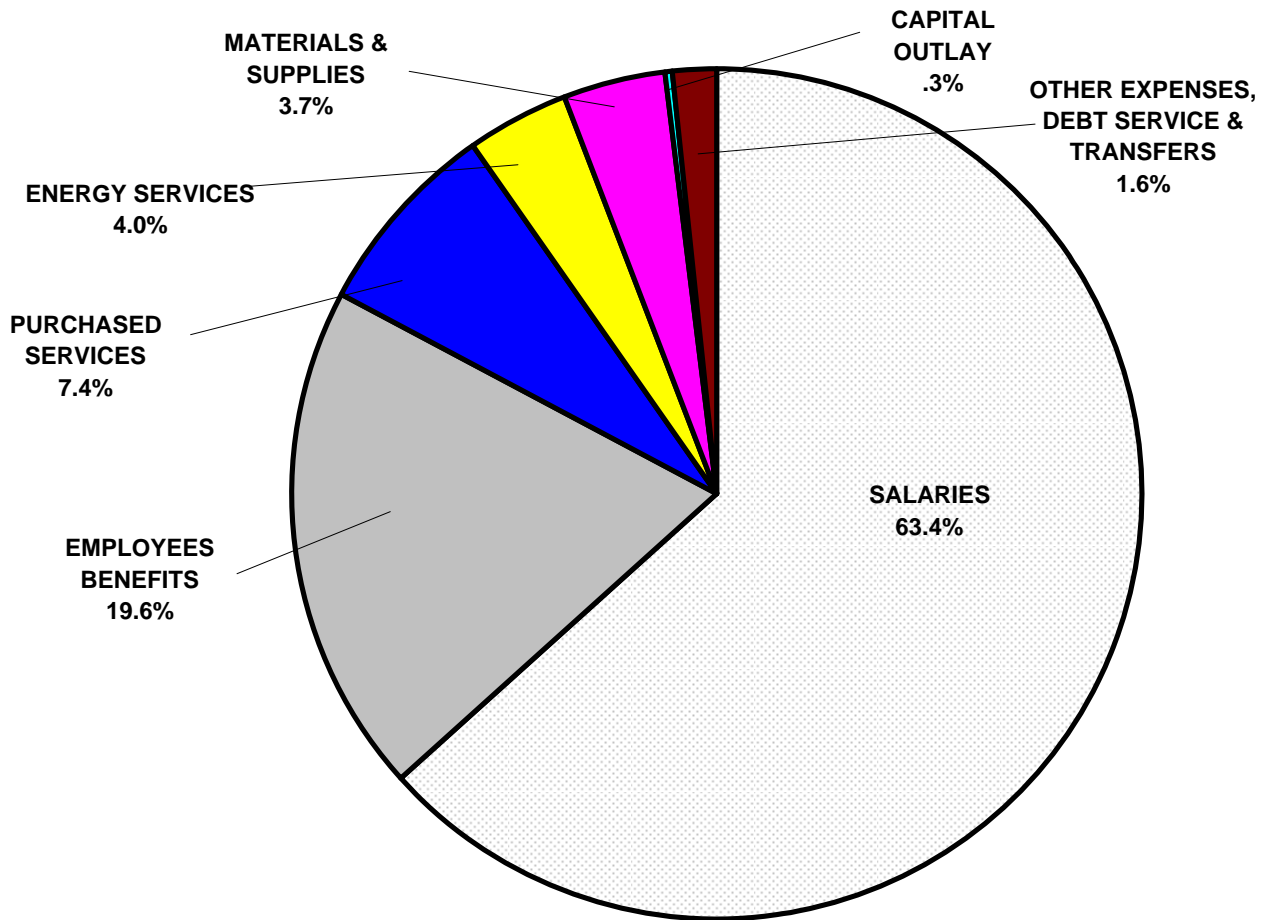
YEAR	Dollars per unweighted full time student	Annual percent increase -decrease
2007-2008*	\$7,247.66	5.72%
2006-2007*	\$6,855.27	12.80%
2005-2006*	\$6,077.38	6.42%
2004-2005*	\$5,710.84	7.24%
2003-2004*	\$5,325.11	6.63%
2002-2003*	\$4,993.89	4.29%
2001-2002*	\$4,788.55	-1.63%
2000-2001	\$4,867.72	3.51%
1999-2000	\$4,702.72	1.83%
1998-1999	\$4,618.04	1.31%
1997-1998	\$4,558.38	2.54%
1996-1997	\$4,445.41	1.57%
1995-1996	\$4,376.68	2.27%
1994-1995	\$4,279.60	6.60%

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

**GENERAL FUND  
APPROPRIATIONS BY OBJECT**



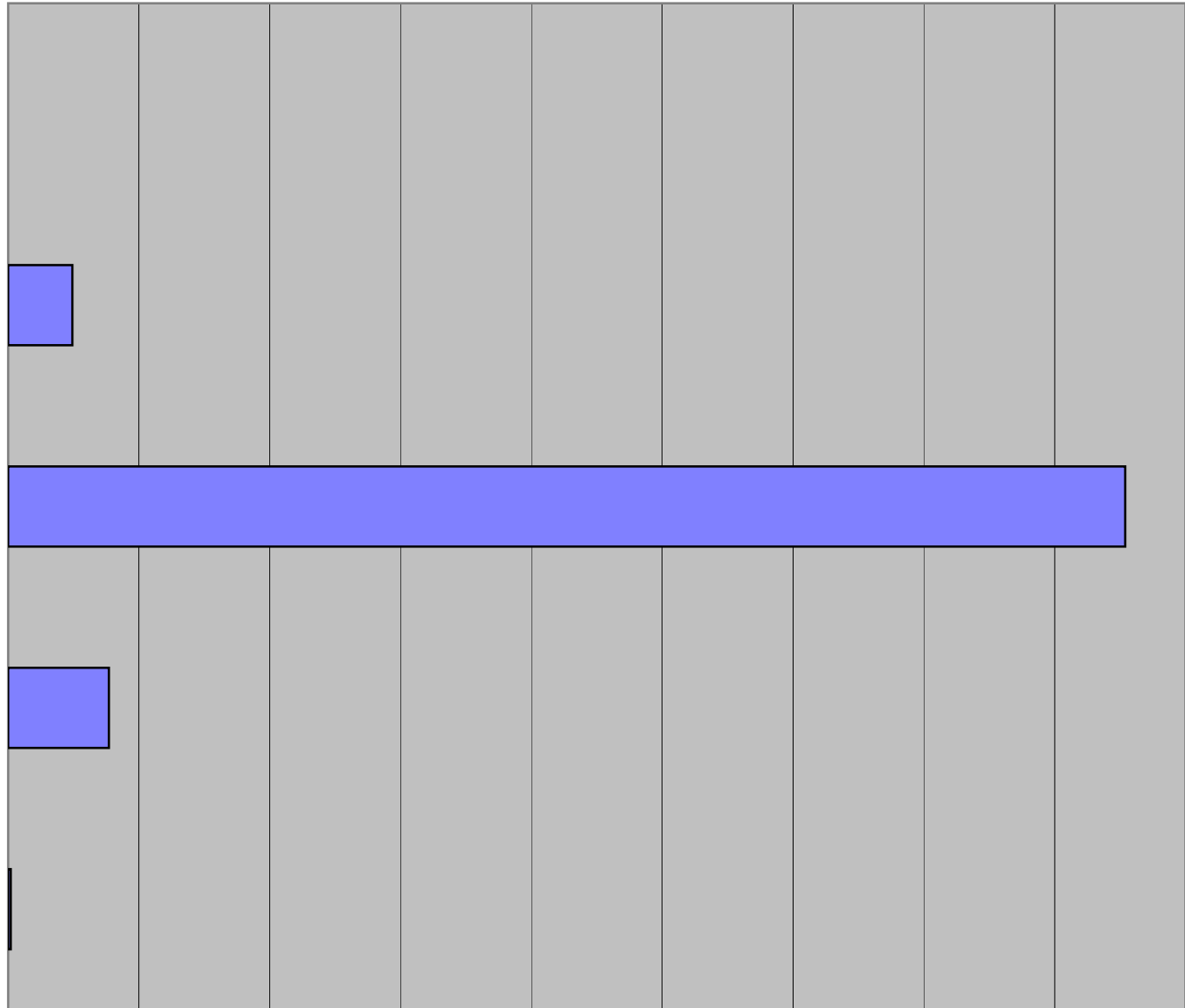
**GENERAL FUND  
APPROPRIATIONS BY OBJECT**



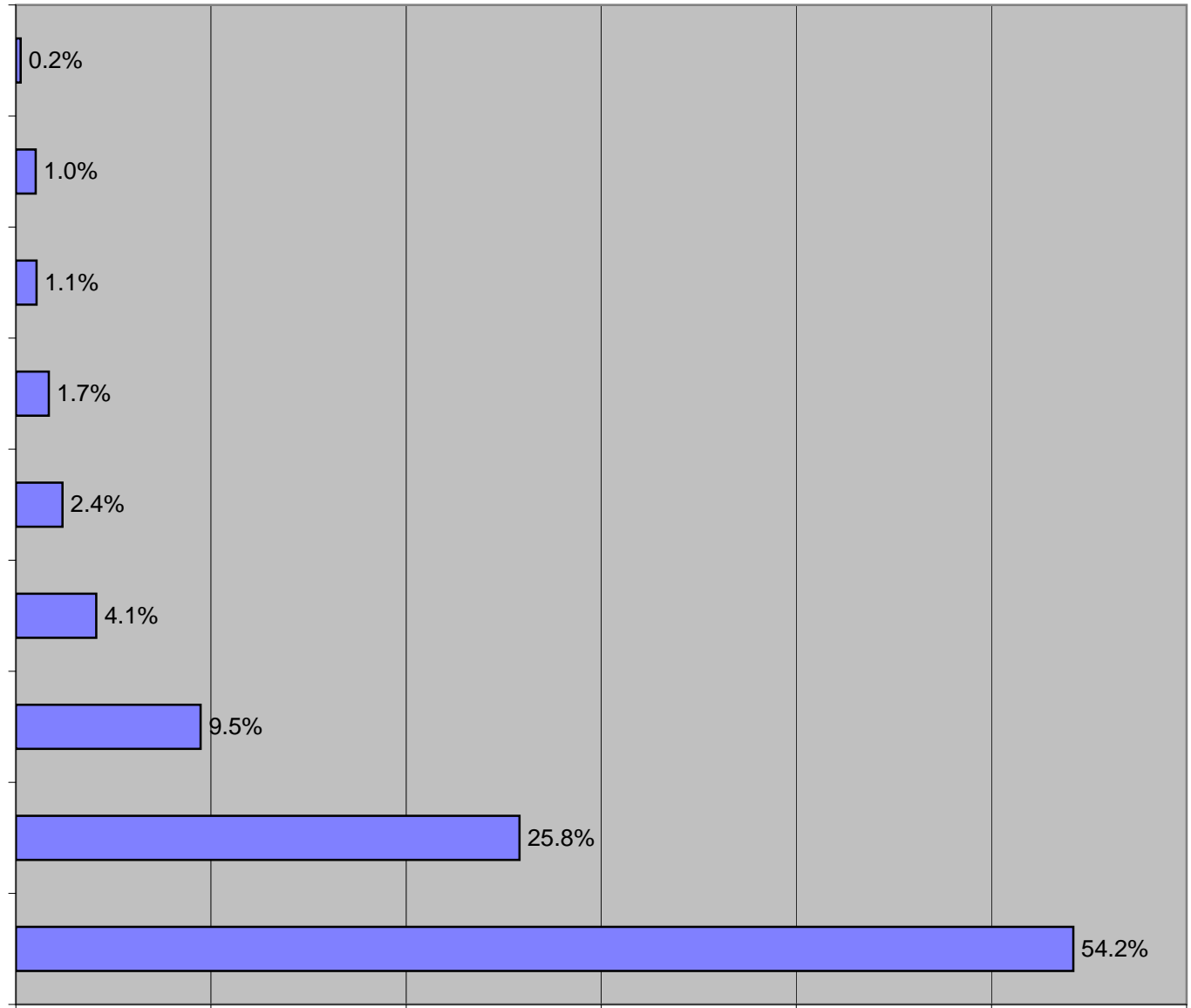
**GENERAL FUND  
FUNCTION APPROPRIATIONS BY  
DECLINING ORDER OF SIZE**

**2007-2008  
Budget            Percent  
                         of Budget**

PERCENTAGE OF TOTAL CAPITAL PROJECTS FUNDS SOURCES  
2007-2008 TOTAL \$104,033,897



PERCENTAGE OF CAPITAL PROJECTS FUNDS APPROPRIATIONS  
2007-2008 TOTAL \$97,220,266



## **DISTRICT ORGANIZATION AND POLICY**

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

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

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

**BUDGET CALENDAR**





## General Fund Budget Appropriations

### School Budget Allocations

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

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

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

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

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

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

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

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

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

### Debt Service Funds Appropriations

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

## Capital Projects Funds Appropriations

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

- 1) Major construction, remodeling, renovation, and site acquisition projects. These are generally projects with an estimated cost in excess of five hundred thousand dollars (\$500,000) and are identified separately in the project list.
- 2) Other projects that are of an ongoing nature to the school district, such as floor covering replacement, minor remodeling and renovation, new and replacement equipment purchases, bus purchases, etc.. These projects and their respective allocations are also identified separately in the list of capital outlay projects.
- 3) Transfers to general fund for maintenance and equipment.

## Special Revenue Fund Appropriations

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

## Insurance/FEMA Special Revenue Fund-

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

## Food Service Fund Appropriations

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

## Special Project Center Appropriations

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

## Employees Benefits Program Appropriations

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

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





**GENERAL FUND REVENUE**

	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>Transfers</i>					
From Debt Service Fund	\$0	\$449,911	\$0	-\$449,911	
From Headstart	0	66,295	0	-\$66,295	
From Capital Projects Funds					
Maintenance	3,954,304	3,831,728	4,003,444	171,716	4.48%
Equipment	87,869	183,690	100,000	-83,690	-45.56%
Total Transfers	\$4,042,173	\$4,531,624	\$4,103,444	-\$428,180	-9.45%
Total Revenue and Transfers In	\$124,012,195	\$136,149,656	\$142,789,565	\$6,639,909	4.88%
<i>Beginning Fund Balance</i>	\$12,123,244	\$13,449,682	\$15,365,129	\$1,915,447	14.24%
Total	<u>\$136,135,439</u>	<u>\$149,599,338</u>	<u>\$158,154,694</u>	<u>\$8,555,356</u>	5.72%

**SUMMARY**

Florida Education Finance Program	\$107,694,477	\$120,656,407	\$128,615,371	\$7,958,964	6.60%
Federal Sources	713,426	649,874	656,000	6,126	0.94%
Other State Sources	7,666,808	5,281,285	4,876,475	-404,810	-7.66%
Other Local Sources	3,895,311	5,030,466	4,538,275	-492,191	-9.78%
Transfers	4,042,173	4,531,624	4,103,444	-428,180	-9.45%
Beginning Fund Balance	12,123,244	13,449,682	15,365,129	1,915,447	14.24%
Total	<u>\$136,135,439</u>	<u>\$149,599,338</u>	<u>\$158,154,694</u>	<u>\$8,555,356</u>	5.72%

**SUMMARY BY SOURCE**

Federal	\$713,426	\$649,874	\$656,000	\$6,126	0.94%
State	33,275,691	33,064,621	39,030,618	5,965,997	18.04%
Local	85,980,905	97,903,537	98,999,503	1,095,966	1.12%
Transfers	4,042,173	4,531,624	4,103,444	-428,180	-9.45%
Beginning Balance	12,123,244	13,449,682	15,365,129	1,915,447	14.24%
Total	<u>\$136,135,439</u>	<u>\$149,599,338</u>	<u>\$158,154,694</u>	<u>\$8,555,356</u>	5.72%

Unweighted Full Time Equivalent Students	3,458,323	3,715,802	3,820,111		
	17,495.03	17,559.32	17,580.18	20.86	0.12%
Total Available per UFTE	\$7,584	\$8,308	\$8,779	\$470	5.66%

Note: Total funds available have been reduced by adult program revenues in the amount of \$3,458,323, \$3,710,639 and \$3,815,111 respectively for 2005-2006, 2006-2007 and 2007-2008 in order to provide comparability in the calculation of total available per FTE.

**GENERAL FUND APPROPRIATIONS**

---

Function	<b>5000 Instructional Services</b>				
Budget and Staffing:					
Appropriation:	2005-2006	2006-2007	2007-2008		
	ACTUAL	ESTIMATED	BUDGET	CHANGE	PERCENT
Salaries	\$51,260,422	\$56,227,599	\$64,269,436	\$8,041,837	
Benefits	14,091,781	16,601,302	18,836,046	2,234,744	
Services	1,663,192	1,884,479	2,022,753	138,274	
Energy	9,646	10,415	3,150	-7,265	
Supplies	2,775,833	2,862,005	4,085,424	1,223,419	
Capital Outlay	219,600	386,051	237,089	-148,962	
Other	1,142,375	1,365,225	1,308,081	-57,144	
Total	<u>\$71,162,849</u>	<u>\$79,337,076</u>	<u>\$90,761,979</u>	<u>\$11,424,903</u>	14.40%
Positions					
Teachers	998.83	1,056.39	1,100.39	44.00	
Teacher Aides/Paraprofessionals	257.00	257.00	258.00	1.00	
Occupational Therapist	5.00	5.00	5.00	0.00	
Physical Therapist	3.00	3.00	3.00	0.00	
	<u>1,263.83</u>	<u>1,321.39</u>	<u>1,366.39</u>	<u>45.00</u>	

---

**GENERAL FUND APPROPRIATIONS**

<b>Function 6100 Pupil Personnel Services</b>					
Budget and Staffing:					
Appropriation:	2005-2006	2006-2007	2007-2008	CHANGE	PERCENT
	ACTUAL	ESTIMATED	BUDGET		
Salaries	\$5,680,675	\$5,929,604	\$6,262,830	\$333,226	
Benefits	1,527,090	1,712,453	1,840,231	127,778	
Services	565,946	670,961	762,967	92,006	
Energy	818	355	2,100	1,745	
Supplies	115,824	102,665	105,202	2,537	
Capital Outlay	18,873	8,086	3,255	-4,831	
Other	64,286	70,637	45,646	-24,991	
Total	<u>\$7,973,512</u>	<u>\$8,494,761</u>	<u>\$9,022,231</u>	<u>\$527,470</u>	6.21%
Positions					
Assistant Superintendent	0.90	0.85	0.85	0.00	
Director/Supervisors/Manager	3.50	3.50	3.50	0.00	
Guidance Counselors	32.00	32.00	33.00	1.00	
Student Deans	18.00	15.21	14.21	-1.00	
Occupational Specialist	7.00	7.00	7.00	0.00	
Clerical Staff	13.00	14.15	14.15	0.00	
Test Coordinators	0.00	0.00	3.00	3.00	
Attendance/Security Officer	1.00	1.00	1.00	0.00	
Investigator	1.00	1.00	1.00	0.00	
School Psychologist	11.00	11.00	11.00	0.00	
Security paraprofessionals	4.50	7.50	7.50	0.00	
Teacher Aides/Paraprofessionals	1.00	1.00	1.00	0.00	
School Nurses	20.50	21.00	22.00	1.00	
School Social Workers	8.50	8.50	8.50	0.00	
	<u>121.90</u>	<u>123.71</u>	<u>127.71</u>	<u>4.00</u>	



**GENERAL FUND APPROPRIATIONS**

---

Function                    **6200 Instructional Media Services**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$1,320,964	\$1,357,111	\$1,494,441	\$137,330	
Benefits	359,735	394,362	435,411	41,049	
Services	255,862	242,116	299,345	57,229	
Energy	0	0	0	0	
Supplies	43,744	52,098	28,605	-23,493	
Capital Outlay	188,117	156,310	173,174	16,864	
Other	2,077	1,377	3,259	1,882	
Total	<u>\$2,170,499</u>	<u>\$2,203,374</u>	<u>\$2,434,235</u>	<u>\$230,861</u>	10.48%

Positions

Director	0.75	0.75	0.75	0.00
Media Specialists	20.00	20.00	21.00	1.00
Media Aides/Paraprofessionals	6.50	6.50	6.50	0.00
Clerical Staff Positions	0.50	0.50	0.50	0.00
Non Clerical Staff Position	0.75	0.75	1.75	1.00
	<u>28.50</u>	<u>28.50</u>	<u>30.50</u>	<u>2.00</u>

---

**GENERAL FUND APPROPRIATIONS**

<b>Function 6300 Instructional and Curriculum Development Services</b>					
Budget and Staffing:					
Appropriation:	2005-2006	2006-2007	2007-2008	CHANGE	PERCENT
	ACTUAL	ESTIMATED	BUDGET		
Salaries	\$2,532,091	\$2,796,166	\$3,093,092	\$296,926	
Benefits	599,869	730,116	811,023	80,907	
Services	200,296	87,546	145,529	57,983	
Energy	0	0	0	0	
Supplies	66,399	117,858	71,991	-45,867	
Capital Outlay	910	253	600	347	
Other	27,226	7,725	7,050	-675	
<b>Total</b>	<b>\$3,426,791</b>	<b>\$3,739,664</b>	<b>\$4,129,285</b>	<b>\$389,621</b>	<b>10.42%</b>
Positions					
Assistant Superintendent	1.00	1.00	1.00	0.00	
Directors	4.50	5.50	6.00	0.50	
Assistant Director	0.00	1.00	1.00	0.00	
Coordinators	0.12	0.12	0.12	0.00	
Supervisors	1.00	0.00	0.00	0.00	
Teachers on Special Assignment	5.00	5.00	6.00	1.00	
Elementary Resource Teachers	3.00	7.00	7.00	0.00	
Program and Staffing Specialists	10.98	11.98	11.98	0.00	
Job Development counselor	1.00	1.00	1.00	0.00	
Behavioral Specialist	1.00	1.00	1.00	0.00	
ESE Liaisons	1.50	2.95	2.95	0.00	
Network Analyst	0.00	0.00	0.00	0.00	
Clerical Staff Positions	12.22	11.52	10.52	-1.00	
	41.32	48.07	48.57	0.50	



**GENERAL FUND APPROPRIATIONS**

---

Function                    **6500 Instructional Related Technology**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$127,064	\$132,580	\$140,292	\$7,712	
Benefits	30,858	35,181	37,056	1,875	
Services	177,985	258,060	288,150	30,090	
Energy	0	0	0	0	
Supplies	1,143	3,739	3,000	-739	
Capital Outlay	879	6,502	1,000	-5,502	
Other	0	267	350	83	
Total	<u>\$337,929</u>	<u>\$436,329</u>	<u>\$469,848</u>	<u>\$33,519</u>	7.68%

Positions

Director	1.00	1.00	1.00	0.00
Technology Buyer	1.00	1.00	1.00	0.00
	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>	<u>0.00</u>

---

**GENERAL FUND APPROPRIATIONS**

---

Function                    **7100 Board of Education**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$212,804	\$221,607	\$227,608	\$6,001	
Benefits	115,214	120,129	113,887	-6,242	
Services	220,509	325,260	294,000	-31,260	
Energy	0	0	0	0	
Supplies	487	625	1,000	375	
Capital Outlay	0	0	0	0	
Other	19,905	21,118	20,000	-1,118	
Total	<u>\$568,919</u>	<u>\$688,739</u>	<u>\$656,495</u>	<u>-\$32,244</u>	-4.68%

Positions

Board Members	5.00	5.00	5.00	0.00
Clerical Staff Positions	1.00	1.00	1.00	0.00
	<u>6.00</u>	<u>6.00</u>	<u>6.00</u>	<u>0.00</u>

---

**GENERAL FUND APPROPRIATIONS**

Function **7200 General Administration**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$209,468	\$224,706	\$226,926	\$2,220	
Benefits	45,888	54,887	59,529	4,642	
Services	29,200	16,701	22,526	5,825	
Energy	0	0	0	0	
Supplies	7,474	3,724	4,000	276	
Capital Outlay	780	0	0	0	
Other	26,175	27,331	12,500	-14,831	
Total	\$318,985	\$327,349	\$325,481	-\$1,868	-0.57%
Positions					
Superintendent	1.00	1.00	1.00	0.00	
Clerical Staff Positions	1.00	1.00	1.00	0.00	
	2.00	2.00	2.00	0.00	







**GENERAL FUND APPROPRIATIONS**

Function **7700 Central Services**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$1,571,053	\$1,717,727	\$1,826,406	\$108,679	
Benefits	428,053	513,031	555,935	42,904	
Services	399,869	864,468	1,101,627	237,159	
Energy	13,429	16,810	23,000	6,190	
Supplies	131,766	137,233	142,047	4,814	
Capital Outlay	5,151	15,120	4,000	-11,120	
Other	41,706	42,254	46,454	4,200	
Total	\$2,591,027	\$3,306,643	\$3,699,469	\$392,826	11.88%

Positions

Assistant Superintendent	1.25	1.25	<b>1.25</b>	0.00
Directors	2.00	2.00	<b>2.00</b>	0.00
Human Resource manager	1.50	1.50	<b>1.50</b>	0.00
Energy Educator	1.00	1.00	<b>1.00</b>	0.00
Communications Manager	0.75	0.75	<b>0.75</b>	0.00
Risk Specialist	1.00	1.00	<b>1.00</b>	0.00
Personnel Specialist	1.00	1.00	<b>1.00</b>	0.00
Purchasing Specialist	2.00	2.00	<b>2.00</b>	0.00
Clerical Staff Positions	15.35	15.35	15.35	0.00
Warehouse Foreman	1.00	1.00	<b>1.00</b>	0.00
Non Clerical Staff Positions	12.00	12.00	12.00	0.00
	38.85	38.85	38.85	0.00

**GENERAL FUND APPROPRIATIONS**

Function **7800 Pupil Transportation Services**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$3,267,111	\$3,320,265	\$3,872,846	\$552,581	
Benefits	1,465,599	1,641,554	1,881,104	239,550	
Services	700,022	660,101	488,936	-171,165	
Energy	683,401	703,942	770,500	66,558	
Supplies	304,813	337,966	349,500	11,534	
Capital Outlay	5,750	15,533	0	-15,533	
Other	123,578	200,059	219,937	19,878	
<b>Total</b>	<b>\$6,550,274</b>	<b>\$6,879,420</b>	<b>\$7,582,823</b>	<b>\$703,403</b>	<b>10.22%</b>

Positions

Assistant Superintendent	0.25	0.25	0.25	0.00
Executive Secretary	0.5	0.5	0.5	0.00
Director	1	1	1	0.00
Operations Manager	1	1	1	0.00
Routing and Scheduling Manager	1	1	1	0.00
Training Manager	1	1	1	0.00
Service Manager	1	1	1	0.00
Foreman	1	1	1	0.00
Route Coordinator	1	1	1	0.00
Other Routing Employee	1	1	1	0.00
Mechanic	9	9	9	0.00
Mechanic Helper	3	3	3	0.00
Parts Record Clerk	1	1	1	0.00
Dispatcher	4	4	4	0.00
Bus Driver	117	117	117	0.00
Bus Aide	27	27	27	0.00
Operations Bus Driver	6	6	6	0.00
Secretary	1	1	1	0.00
Clerk Typist	1	1	1	0.00
	<b>177.75</b>	<b>177.75</b>	<b>177.75</b>	<b>0.00</b>

**GENERAL FUND APPROPRIATIONS**

Function **7900 Operation of Plant**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$3,132,017	\$3,252,239	\$3,425,095	\$172,856	
Benefits	1,247,476	1,433,454	1,583,450	149,996	
Services	2,640,558	3,104,995	3,493,460	388,465	
Energy	4,347,505	4,222,654	5,208,605	985,951	
Supplies	278,373	308,451	302,350	-6,101	
Capital Outlay	6,220	4,723	0	-4,723	
Other	175,736	151,149	149,776	-1,373	
Total	\$11,827,885	\$12,477,665	\$14,162,736	\$1,685,071	13.50%
Positions					
Manager	1.00	1.00	1.00	0.00	
Operations Specialist	1.00	1.00	1.00	0.00	
Custodians	118.84	119.34	119.84	0.50	
Groundskeepers	11.00	11.00	11.00	0.00	
	131.84	132.34	132.84	0.50	

**GENERAL FUND APPROPRIATIONS**

**[REDACTED] Plant**

**GENERAL FUND APPROPRIATIONS**

---

Function **8200 Administrative Technology Services**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$649,661	\$725,870	\$698,419	-\$27,451	
Benefits	175,318	209,959	208,510	-1,449	
Services	339,877	286,025	325,000	38,975	
Energy	0	0	0	0	
Supplies	28,817	21,513	30,000	8,487	
Capital Outlay	864	16,543	16,000	-543	
Other	150	150	10,000	9,850	
Total	\$1,194,687	\$1,260,060	\$1,287,929	\$27,869	2.21%

Positions

Director	1.00	1.00	1.00	0.00
Clerical Staff Positions	1.00	1.00	1.00	0.00
Non Clerical Maintenance Staff	13.00	13.00	13.00	0.00
	15.00	15.00	15.00	0.00

---

**GENERAL FUND APPROPRIATIONS**

Function **9100 Community Services**

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$143,019	\$199,712	\$203,223	\$3,511	
Benefits	40,831	61,064	61,782	718	
Services	354,933	645,749	395,050	-250,699	
Energy	0	0	0	0	
Supplies	9,481	6,233	10,500	4,267	
Capital Outlay	2,376	1,196	2,000	804	
Other	3,757	3,830	6,070	2,240	
Total	\$554,397	\$917,784	\$678,625	-\$239,159	-26.06%

Positions

Manager-Adult	0.25	0.25	0.25	0.00	
Clerical Staff Positions	3.75	3.75	3.75	0.00	
	4.00	4.00	4.00	0.00	

Function **9200 Debt Service**

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Interest Expense	\$0	\$0	\$600,000	\$600,000	
Dues and Fees				0	
Total	\$0	\$0	\$600,000	\$600,000	

**GENERAL FUND APPROPRIATIONS**

---

Function	<b>9700 Transfers to Other Funds</b>				
Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
To Capital Projects Fund	\$254,756	\$0	\$0	\$0	
To Special Revenue Fund	574	1,717	5,652	3,935	
Total	<u>\$255,330</u>	<u>\$1,717</u>	<u>\$5,652</u>	<u>\$3,935</u>	
Total Appropriations	\$122,685,757	\$134,234,209	\$151,265,756	\$17,031,547	12.69%

---



---

Function	<b>Balances and Reserves</b>				
	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Reserve for:					
Categorical Programs	999,765	2,234,834	0		
Inventory	220,000	220,000	220,000		
FTE audit adjustments	0	300,000	300,000		
FTE State Revenue Shortfall			900,000		
FTE Shortfall	0	0	0		
Unappropriated Fund Balance	<u>12,229,917</u>	<u>12,610,295</u>	<u>5,468,938</u>		
Total Balances and Reserves	<u>\$13,449,682</u>	<u>\$15,365,129</u>	<u>\$6,888,938</u>	-\$8,476,191	-55.17%
Total Appropriations, Fund Balances and Reserves	<u><u>136,135,439</u></u>	<u><u>149,599,338</u></u>	<u><u>158,154,694</u></u>	<u><u>8,555,356</u></u>	<u><u>5.72%</u></u>
Total General Fund Positions	2,035.74	2,116.76	2,174.76	54.00	2.55%

---

**DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS**

**SUMMARY**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
CO and DS Withheld for SBE Bonds	\$597,000	\$579,688	\$580,000		
SBE Bond Interest Earned	\$3,000	\$4,403	\$4,400		
Racing Commission Funds	\$148,833	\$0	\$0		
Proceeds from Bond Sale	\$0	\$0	\$0		
Total State Sources	<u>\$748,833</u>	<u>\$584,091</u>	<u>\$584,400</u>	\$309	0.05%
<i>Local</i>					
Local Ad Valorem Tax Levies	\$3,092,055	\$3,239,900	\$895,345		
Sale of Bonds		\$5,000,000			
Tax Redemptions	\$2,562	\$2,842	\$0		
Excess Fees	\$42,608	\$41,179	\$0		
Interest on Investments	\$117,558	\$132,779	\$33,659		
Total Local Sources	<u>\$3,254,783</u>	<u>\$8,416,700</u>	<u>\$929,004</u>	-\$7,487,696	-88.96%
<i>Transfers</i>					
Transfer from Capital Projects Funds	\$0	\$0	\$242,709	\$242,709	
<i>Beginning Balance</i>					
Total	<u>\$2,578,760</u>	<u>\$2,619,611</u>	<u>\$2,355,255</u>	-\$264,356	-10.09%
Total	<u><u>\$6,582,376</u></u>	<u><u>\$11,620,402</u></u>	<u><u>\$4,111,368</u></u>	<u><u>-\$7,509,034</u></u>	<u><u>-64.62%</u></u>

APPROPRIATION:

<i>Debt Service</i>					
Redemption of Principal	\$3,375,000	\$3,325,000	\$3,410,000		
Interest	\$487,538	\$392,525	\$317,875		
Other Fees	\$95,901	\$347,710	\$30,300		
Subtotal	<u>\$3,958,439</u>	<u>\$4,065,235</u>	<u>\$3,758,175</u>	-\$307,060	-7.55%
<i>Transfers</i>					
Interfund Transfers	\$0	\$449,912	\$0	-\$449,912	
Transfer to Capital Projects Fund	\$0	\$4,750,000	\$0	-\$4,750,000	
<i>Fund Balance-Reserved for Debt Service</i>					
Total	<u>\$2,623,937</u>	<u>\$2,355,255</u>	<u>\$353,193</u>	-\$2,002,062	-85.00%
Total	<u><u>\$6,582,376</u></u>	<u><u>\$11,620,402</u></u>	<u><u>\$4,111,368</u></u>	<u><u>-\$7,509,034</u></u>	<u><u>-64.62%</u></u>



**DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS**

**DISTRICT GENERAL OBLIGATION BOND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0		
SBE Bond Interest Earned					
Racing Commission Funds					
Proceeds from Bond Sale					
Total State Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		
<i>Local</i>					
Local Ad Valorem Tax Levies	\$3,092,055	\$3,239,900	\$895,345	\$897,060	
Tax Redemptions	2,562	2,842			
Excess Fees	42,608	41,179			
Interest on Investments	102,013	132,779	29,715		
Total Local Sources	<u>\$3,239,238</u>	<u>\$3,416,700</u>	<u>\$925,060</u>	<u>-\$2,491,640</u>	<u>-72.93%</u>
<i>Transfers</i>					
Interfund Transfers	\$0	\$0	\$0		
<i>Beginning Balance</i>					
Total	<u>\$2,026,952</u>	<u>\$2,042,675</u>	<u>\$2,235,918</u>	<u>\$193,243</u>	
	<u>\$5,266,190</u>	<u>\$5,459,375</u>	<u>\$3,160,978</u>	<u>-\$2,298,397</u>	<u>-42.10%</u>

APPROPRIATION:

<i>Debt Service</i>					
Redemption of Principal	\$2,935,000	\$2,990,000	\$3,055,000		
Interest	194,875	136,175	76,375		
Other Fees	93,640	97,282	28,000		
Subtotal	<u>\$3,223,515</u>	<u>\$3,223,457</u>	<u>\$3,159,375</u>	<u>-\$64,082</u>	<u>-1.99%</u>
<i>Transfers</i>					
Interfund Transfers	\$0	\$0	\$0		
<i>Fund Balance-Reserved for Debt Service</i>					
Total	<u>\$2,042,675</u>	<u>\$2,235,918</u>	<u>\$1,603</u>	<u>-\$2,234,315</u>	<u>-99.93%</u>
	<u>\$5,266,190</u>	<u>\$5,459,375</u>	<u>\$3,160,978</u>	<u>-\$2,298,397</u>	<u>-42.10%</u>

**DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS**

**STATE BOARD OF EDUCATION BONDS**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
CO and DS Withheld for SBE Bonds	\$599,049	\$579,688	\$580,000		

**DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS**

**QUALIFIED ZONE ACADEMY BONDS**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0		
SBE Bond Interest Earned	0	0	0		
Racing Commission Funds	0	0	0		
Total State Sources	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	
<i>Local</i>					
Local Ad Valorem Tax Levies	\$0	\$0	\$0		
Sale of Bonds	\$0	\$5,000,000	\$0		
Tax Redemptions	0	0	0		
Excess Fees	0	0	0		
Interest on Investments	0	0	3,944		
Total Local Sources	<u>\$0</u>	<u>\$5,000,000</u>	<u>\$3,944</u>	-\$4,996,056	
<i>Transfers</i>					
Interfund Transfers	\$0	\$0	\$242,709	\$242,709	
<i>Beginning Balance</i>					
Total	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total	<u><u>\$0</u></u>	<u><u>\$5,000,000</u></u>	<u><u>\$246,653</u></u>	<u><u>-\$4,753,347</u></u>	<u><u>-95.07%</u></u>

APPROPRIATION:

<i>Debt Service</i>					
Redemption of Principal	\$0	\$0	\$0		
Interest	0	0	0		
Other Fees	0	250,000	0		
Subtotal	<u>\$0</u>	<u>\$250,000</u>	<u>\$0</u>	-\$250,000	-100.00%
<i>Transfers</i>					
Transfer to Capital Funds	\$0	\$4,750,000	\$0	-\$4,750,000	
<i>Fund Balance-Reserved for Debt Service</i>					
Total	<u>\$0</u>	<u>\$0</u>	<u>\$246,653</u>	<u>\$246,653</u>	
Total	<u><u>\$0</u></u>	<u><u>\$5,000,000</u></u>	<u><u>\$246,653</u></u>	<u><u>-\$4,753,347</u></u>	<u><u>-95.07%</u></u>

**DEBT SERVICE - ESTIMATED REVENUE/APPROPRIATIONS**

**SPECIAL ACT BONDS - 1980**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
CO and DS Withheld for SBE Bonds	\$0	\$0	\$0		
SBE Bond Interest Earned	0	0	0		
Racing Commission Funds	148,833	0	0		
Total State Sources	<u>\$148,833</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<i>Local</i>					
Local Ad Valorem Tax Levies	\$0	\$0	\$0		
Tax Redemptions	0	0	0		
Excess Fees	0	0	0		
Interest on Investments	15,551	0	0		
Total Local Sources	<u>\$15,551</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<i>Transfers</i>					
Interfund Transfers	\$0	\$0	\$0		\$0
<i>Beginning Balance</i>					
Total	<u>\$410,028</u>	<u>\$449,912</u>	<u>\$0</u>	<u>-\$449,912</u>	
Total	<u><u>\$574,412</u></u>	<u><u>\$449,912</u></u>	<u><u>\$0</u></u>	<u><u>-\$449,912</u></u>	<u><u>-100.00%</u></u>

APPROPRIATION:

<i>Debt Service</i>					
Redemption of Principal	\$120,000	\$0	\$0		
Interest	4,500	0	0		
Other Fees	0	0	0		
Subtotal	<u>\$124,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
<i>Transfers</i>					
Transfer to General Fund	\$0	\$449,912	\$0	-\$449,912	
<i>Fund Balance-Reserved for Debt Service</i>					
Total	<u>\$449,912</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total	<u><u>\$574,412</u></u>	<u><u>\$449,912</u></u>	<u><u>\$0</u></u>	<u><u>-\$449,912</u></u>	<u><u>-100.00%</u></u>

**CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS**

**SUMMARY**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
Federal through State	\$5,018,386	\$0	\$0		
Capital Outlay & Debt Service	\$94,615	\$127,839	127,839		
Public Education Capital Outlay	\$1,428,152	\$4,292,007	5,409,236		
Total State Sources	<u>\$1,522,767</u>	<u>\$4,419,846</u>	<u>\$5,537,075</u>	\$1,117,229	25.28%
<i>Local</i>					
Local Ad Valorem Tax Levies	\$30,921,059	\$46,271,676	\$44,992,249		
Local County Sales Tax	\$1,300,000	\$1,100,000	\$0		
Tax Redemptions	\$17,332	\$25,398	0		
Interest on Investments	\$1,643,750	\$2,622,055	1,320,000		
Government Grant	\$0	\$280,000	\$0		
Sale of Surplus Property		\$1,983,341			
Local Grant		\$143,000			
Total Local Sources	<u>\$33,882,141</u>	<u>\$52,425,470</u>	<u>\$46,312,249</u>	-\$6,113,221	-11.66%
<i>Transfers</i>					
Transfer from General Fund	\$254,756	\$0	\$0		
Transfer from Debt Service		\$4,750,000			
Transfer from Headsart		\$300,327			
Interfund Transfer	571,165	198,374	903,000		
Total Transfers	<u>\$825,921</u>	<u>\$5,248,701</u>	<u>\$903,000</u>	-\$4,345,701	
<i>Beginning Balance</i>					
	\$35,417,068	\$41,740,964	\$51,281,573	\$9,540,609	22.86%
Total	<u>\$71,647,897</u>	<u>\$103,834,981</u>	<u>\$104,033,897</u>	<u>\$198,916</u>	0.19%

**APPROPRIATION:**

Lease of Relocatable Facilities	\$1,519,109	\$1,773,748	\$1,028,928		
Library Books	\$0	\$0	\$0		
Building and Fixed Building Equipment	\$17,088,660	\$10,480,588	\$14,714,035		
Furniture and Equipment	\$3,526,402	\$3,955,986	\$9,107,384		
Motor Vehicles/Buses	\$843,917	\$1,129,913	\$2,327,946		
Land	\$61,650	\$1,432,962	\$0		
Land Improvements	\$733,765	\$343,677	\$1,638,893		
Remodeling	\$4,603,971	\$12,734,695	\$25,095,281		
Computer Software	\$728,547	\$231,869	\$990,805		
Total Appropriations	<u>\$29,106,021</u>	<u>\$32,083,438</u>	<u>\$54,903,272</u>	\$22,819,834	71.13%
<i>Outgoing Transfers:</i>					
Interfund Transfer	571,165	198,374	903,000		
To Debt Service			242,709		
To General Fund for:					
Maintenance	\$3,954,304	\$3,831,728	\$4,003,444		
Equipment	\$87,869	\$183,690	\$100,000		
To Special Revenue Insurance/FEMA	105,960	16,256,207	37,970,841		
Total Transfers	<u>\$4,719,298</u>	<u>\$20,469,999</u>	<u>\$43,219,994</u>	\$22,749,995	111.14%
Total Appropriations & Transfers	<u>\$33,825,319</u>	<u>\$52,553,437</u>	<u>\$98,123,266</u>	\$45,569,829	
<i>Ending Fund Balance</i>					
Restricted to Capital Projects	42,840,964	51,281,573	5,910,631		
Total Ending Fund Balance	<u>\$42,840,964</u>	<u>\$51,281,573</u>	<u>\$5,910,631</u>	-\$45,370,942	-88.47%
Total	<u>\$76,666,283</u>	<u>\$103,835,010</u>	<u>\$104,033,897</u>	<u>\$198,887</u>	0.19%

**CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS**

**CAPITAL IMPROVEMENT TAX FUND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
Federal through State	\$5,018,386	\$0	\$0		
Capital Outlay & Debt Service	0	0			
Public Education Capital Outlay	0	0			
Total State Sources	\$5,018,386	\$0	\$0	\$0	
<i>Local</i>					
Local Ad Valorem Tax Levies	\$30,921,059	\$46,271,676	\$44,992,249		
Local County Sales Tax	\$200,000	\$1,100,000	\$0		
Tax Redemptions	17,332	25,398	0		
Interest on Investments	1,577,122	2,422,528	1,000,000		
Government Grant	0	280,000	0		
Local grants	0	143,000	0		
Total Local Sources	\$32,715,513	\$50,242,602	\$45,992,249	-\$4,250,353	-8.46%
<i>Transfers</i>					
Transfer from General Fund	\$254,756	\$0	\$0		
Transfer from Headstart		300,327			
Interfund Transfer	571,165	198,374	903,000		
Total Transfers	\$825,921	\$498,701	\$903,000	\$404,299	
<i>Beginning Balance</i>					
Total	\$31,475,759	\$41,740,964	\$41,889,872	\$148,908	0.36%
	\$70,035,579	\$92,482,267	\$88,785,121	-\$3,697,146	-4.00%

APPROPRIATION:

**CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS**

**PUBLIC EDUCATION CAPITAL OUTLAY FUND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
Federal through State Energy Grants	\$0	\$0	\$0		
Capital Outlay & Debt Service	0	0	0		
Public Education Capital Outlay	1,428,152	4,292,007	5,409,236		
Total State Sources	<u>\$1,428,152</u>	<u>\$4,292,007</u>	<u>\$5,409,236</u>	\$1,117,229	26.03%
<i>Local</i>					
Local Ad Valorem Tax Levies	\$0	\$0	\$0		
Tax Redemptions					
Interest on Investments	34,033	25,285	0		
Miscellaneous					
Total Local Sources	<u>\$34,033</u>	<u>\$25,285</u>	<u>\$0</u>	-\$25,285	
<i>Transfers</i>					
Transfer from General Fund	\$0	\$0	\$0		
Transfer from Debt Service Fund	0	0	0		
Interfund Transfer	0	0	0		
Total Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	
<i>Beginning Balance</i>					
Total	<u>\$3,393,869</u>	<u>\$0</u>	<u>\$2,592,312</u>	<u>\$2,592,312</u>	
Total	<u><u>\$4,856,054</u></u>	<u><u>\$4,317,292</u></u>	<u><u>\$8,001,548</u></u>	<u><u>\$3,684,256</u></u>	85.34%

APPROPRIATION:

Lease of Relocatable Facilities	\$0	\$0	\$0		
Library Books					
Building and Fixed Building Equipment	3,427,902	0			
Furniture and Equipment					
Motor Vehicles/Buses					
Land					
Land Improvements	515,253	0			
Remodeling					
Computer Software					
Total Appropriations	<u>\$3,943,155</u>	<u>\$0</u>	<u>\$0</u>	\$0	
Outgoing Transfers:					
To General Fund for:					
Maintenance	\$912,899	\$1,024,518	\$1,066,800		
Equipment					
To Special Revenue Insurance/FEMA		700,462	6,934,748		
Total Transfers	<u>\$912,899</u>	<u>\$1,724,980</u>	<u>\$8,001,548</u>	\$6,276,568	363.86%
Total Appropriations & Transfers	<u>\$4,856,054</u>	<u>\$1,724,980</u>	<u>\$8,001,548</u>	<u>\$6,276,568</u>	
Ending Fund Balance					
Restricted for Arbitrage Rebate					
Restricted to Capital Projects	0	2,592,312	0		
Total Ending Fund Balance	<u>\$0</u>	<u>\$2,592,312</u>	<u>\$0</u>	-\$2,592,312	
Total	<u><u>\$4,856,054</u></u>	<u><u>\$4,317,292</u></u>	<u><u>\$8,001,548</u></u>	<u><u>\$3,684,256</u></u>	85.34%

**CAPITAL PROJECTS FUND - ESTIMATED REVENUE/APPROPRIATIONS**

**CAPITAL OUTLAY AND DEBT SERVICE FUND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
Federal through State Energy Grants	\$0	\$0	\$0		
Capital Outlay & Debt Service	94,615	127,839	127,839		
Public Education Capital Outlay			0		
Total State Sources	<u>\$94,615</u>	<u>\$127,839</u>	<u>\$127,839</u>	\$0	0.00%
<i>Local</i>					
Local Ad Valorem Tax Levies	\$0	\$0	\$0		
Tax Redemptions	0	0	0		
Interest on Investments	8,870	29	0		
Miscellaneous	0	0	0		
Total Local Sources	<u>\$8,870</u>	<u>\$29</u>	<u>\$0</u>	-\$29	
<i>Transfers</i>					
Transfer from General Fund	\$0	\$0	\$0		
Transfer from Debt Service Fund	0	0	0		
Interfund Transfer	0	0	0		
Total Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	
<i>Beginning Balance</i>					
Total	<u>\$0</u>	<u>\$0</u>	<u>\$90,180</u>	<u>\$90,180</u>	
Total	<u><u>\$103,485</u></u>	<u><u>\$127,868</u></u>	<u><u>\$218,019</u></u>	<u><u>\$90,151</u></u>	<u><u>70.50%</u></u>

APPROPRIATION:

Lease of Relocatable Facilities	\$0	\$0	\$0		
Library Books					
Building and Fixed Building Equipment	103,485	35,308			
Furniture and Equipment					
Motor Vehicles/Buses					
Land					
Land Improvements					
Remodeling	0	2,380	201,127		
Computer Software					
Total Appropriations	<u>\$103,485</u>	<u>\$37,688</u>	<u>\$201,127</u>	<u>\$163,439</u>	433.66%
Outgoing Transfers:					
To General Fund for:					
Maintenance					
Equipment					
To Special Revenue Insurance/FEMA					
Total Transfers	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	
Total Appropriations & Transfers	<u>\$103,485</u>	<u>\$37,688</u>	<u>\$201,127</u>	<u>\$163,439</u>	
Ending Fund Balance					
Restricted for Arbitrage Rebate					
Restricted to Capital Projects	0	90,180	16,892		
Total Ending Fund Balance	<u>\$0</u>	<u>\$90,180</u>	<u>\$16,892</u>	<u>-\$73,288</u>	
Total	<u><u>\$103,485</u></u>	<u><u>\$127,868</u></u>	<u><u>\$218,019</u></u>	<u><u>\$90,151</u></u>	<u><u>70.50%</u></u>





**OTHER LOCAL CAPITAL FUND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
<i>State</i>					
Federal through State Energy Grants Capital Outlay & Debt Service Public Education Capital Outlay	\$0	\$0	\$0		
Total State Sources	\$0	\$0	\$0	\$0	
<i>Local</i>					
Local Ad Valorem Tax Levies	\$0	\$0	\$0		
Tax Redemptions	0	0	0		
Interest on Investments	0	20,586	100,000		
Sale of Surplus Property	0	1,983,341	0		
Total Local Sources	\$0	\$2,003,927	\$100,000	-\$1,903,927	
<i>Transfers</i>					
Transfer from General Fund	\$0	\$0	\$0		
Transfer from Debt Service Fund	0	0	0		
Transfer from Debt Service Fund	0	0	0		
Total Transfers	\$0	\$0	\$0	\$0	
<i>Beginning Balance</i>	\$0	\$0	\$1,805,553	\$1,805,553	
Total	\$0	\$2,003,927	\$1,905,553	-\$98,374	-4.91%

APPROPRIATION:

Lease of Relocatable Facilities	\$0	\$0	\$0		
Library Books					
Building and Fixed Building Equipment					
Furniture and Equipment					
Motor Vehicles/Buses					
Land					
Land Improvements					
Remodeling		0	0		
Computer Software					
Total Appropriations	\$0	\$0	\$0	\$0	
<i>Outgoing Transfers:</i>					
Interfund Transfer	0	198,374	903,000		
To General Fund for:					
Maintenance					
Equipment					
Total Transfers	\$0	\$198,374	\$903,000	\$704,626	
Total Appropriations & Transfers	\$0	\$198,374	\$903,000	\$704,626	
<i>Ending Fund Balance</i>					
Restricted for Arbitrage Rebate					
Restricted to Capital Projects	0	1,805,553	1,002,553		
Total Ending Fund Balance	\$0	\$1,805,553	\$1,002,553	-\$803,000	
Total	\$0	\$2,003,927	\$1,905,553	-\$98,374	-4.91%

**SPECIAL REVENUE FUND - OTHER-ESTIMATED REVENUE/APPROPRIATIONS**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Federal Direct					
Headstart & Early Headstart	\$2,246,983	\$4,307,169	\$2,538,127		
US DOE-Physical Education	2,623	0	0		
US FMCS - Mediation	5,162	15,457	50,868		

**SPECIAL REVENUE FUND - FOOD SERVICE - ESTIMATED REVENUE/APPROPRIATION**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Federal through State					
National School Lunch Act	\$3,225,663	\$3,414,639	\$3,631,480		
Summer Feeding Program	161,564	170,923	175,000		
USDA Donated Food	307,009	372,058	434,175		
subtotal	\$3,694,236	\$3,957,620	\$4,240,655	\$283,035	7.15%
State					
Breakfast Supplement	\$34,540	\$36,455	\$36,455		
Food Service Supplement	62,186	59,679	59,679		
Cafeteria Inspection Allocation	2,767	2,948	3,200		
subtotal	\$99,493	\$99,082	\$99,334	\$252	0.25%
Local					
Food Service Sales	\$3,626,567	\$3,545,415	\$3,593,350		
Disaster Relief					
Interest on Investments	73,412	108,529	75,000		
subtotal	\$3,699,979	\$3,653,944	\$3,668,350	\$14,406	0.39%
Transfer from General Fund	0	0	0		
Beginning Fund Balance	\$1,327,537	\$1,788,705	\$1,500,783	-\$287,922	
<b>Total</b>	<b>\$8,821,245</b>	<b>\$9,499,351</b>	<b>\$9,509,122</b>	<b>\$9,771</b>	<b>0.10%</b>

APPROPRIATION

FUNCTION 7600 - FOOD SERVICE

Salaries	\$2,384,862	\$2,576,015	\$2,726,994		
Benefits	1,199,102	1,347,684	1,511,038		
Purchased Services	80,275	172,400	174,595		
Energy Services	271,594	344,393	346,868		
Materials and Supplies	2,769,089	3,216,396	3,410,150		
Capital Outlay	54,252	66,968	107,500		
Other Expenses	273,366	274,712	266,931		
sub-total	\$7,032,540	\$7,998,568	\$8,544,076	\$545,508	6.82%
Outgoing Transfers: To General Fund					
Ending Fund Balance	\$1,788,705	\$1,500,783	\$965,046		
<b>Total</b>	<b>\$8,821,245</b>	<b>\$9,499,351</b>	<b>\$9,509,122</b>	<b>\$9,771</b>	<b>0.10%</b>
Positions	162.00	162.00	162.00	0.00	

**SPECIAL REVENUE FUND - INSURANCE AND FEMA**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Federal through State					
Headstart					
FEMA	2,363,184	2,951,330	3,000,000		
Miscellaneous State	131,958	213,963			
Local					
Insurance Proceeds	47,597,295	22,000,000	27,900,361		
Interest Earned	1,916,866	2,952,092			
Other grants	92,948	25,445			
Transfer from Special Revenue/Headstart	114,849	2,014,521	485,479		
Transfer from Capital Projects Funds	105,960	16,256,207	37,970,842		
Beginning Fund Balance	27,662,343	51,573,418	42,427,861		
Total	\$79,985,403	\$97,986,976	\$111,784,543	\$13,797,567	14.08%

APPROPRIATION BY FUNCTION

5000 Instructional Services	318,369	5,999			
6100 Pupil Personnel Services	26,952	58			
6200 Instructional Media Services	509,020	42,173			
6300 Instructional Curriculum Dev.	5,140	0			
6400 Instructional Staff Training	12,077	0			
7300 School Administration	7,661	148			
7400 Facilities Acquisition and Construction	24,208,048	54,705,765	107,835,578		
7500 Fiscal Services	30,081	467,610			
7600 Food Services	74,573	1,599			
7700 Central Services	444,320	297,594			
7800 Pupil Transportation Services	197	0			
7900 Operation of Plant	8,104	41			
8100 Maintenance	2,767,442	38,128			
9100 Community Services	0	0			
Total Appropriations	28,411,984	55,559,115	107,835,578		
Ending Fund Balance	51,573,418	42,427,861	3,948,965		
Total	\$79,985,402	\$97,986,976	\$111,784,543	\$13,797,567	14.08%

APPROPRIATION BY PROJECT

School rebuilds:					
Charlotte High	100,609	483,008	\$37,651,196		
Peace River Elementary	376,875	10,153,064	13,329,561		
Baker Center	162,327	12,239,988	3,422,684		
East Elementary	406,250	214,676	23,126,574		
Neil Armstrong Elementary	337,500	11,820,676	8,881,575		
Punta Gorda Middle	621,281	12,626,203	14,922,516		
Punta Gorda Warehouse	0	0	550,000		
Punta Gorda Food Service	0	0	250,000		



**INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION**

**SPECIAL PROJECT CENTER**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Local					
Charges for Media Services	\$414,568	\$403,482	\$400,080		
Interest on Investments	10,476	16,801	9,000		
sub-total	<u>\$425,044</u>	<u>\$420,283</u>	<u>\$409,080</u>	-\$11,203	-2.67%
Beginning Fund Balance	<u>\$62,208</u>	<u>\$104,934</u>	<u>\$141,196</u>	\$36,262	34.56%
Total	<u><u>\$487,252</u></u>	<u><u>\$525,217</u></u>	<u><u>\$550,276</u></u>	\$25,059	4.77%

APPROPRIATION

FUNCTION 6200 - INSTRUCTIONAL MEDIA SERVICES					
Salaries	\$203,704	\$213,637	\$228,512		
Benefits	72,927	77,242	81,104		
Purchased Services	39,639	36,357	64,220		
Energy Services	8,546	9,381	11,000		
Materials and Supplies	42,442	32,702	61,300		
Capital Outlay	14,669	13,807	56,900		
Other Expenses	391	895	1,500		
sub-total	<u>\$382,318</u>	<u>\$384,021</u>	<u>\$504,536</u>	\$120,515	31.38%
Ending Fund Balance	<u>\$104,934</u>	<u>\$141,196</u>	<u>\$45,740</u>	-\$95,456	-67.61%
Total	<u><u>\$487,252</u></u>	<u><u>\$525,217</u></u>	<u><u>\$550,276</u></u>	\$25,059	4.77%
Positions	7.25	7.25	7.25	0.00	

**INTERNAL SERVICE FUND - ESTIMATED REVENUE/APPROPRIATION**

**EMPLOYEE BENEFITS PROGRAM**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Local					
Insurance Premiums/Board	10,753,877	11,432,380	11,800,000		
Insurance Premiums/Retiree	1,124,135	900,291	900,000		
Insurance Premiums/Cobra	76,394	61,461	62,000		
Insurance Premiums/Employee	3,671,750	3,723,764	3,725,000		
Interest on Investments	38,638	54,322			
sub-total	<u>\$15,664,794</u>	<u>\$16,172,218</u>	<u>\$16,487,000</u>	\$314,782	1.95%
Transfer from General Fund				0	
Beginning Fund Balance	<u>\$2,306,179</u>	<u>\$1,981,463</u>	<u>\$2,047,979</u>	\$66,516	3.36%
<b>Total</b>	<b><u>\$17,970,973</u></b>	<b><u>\$18,153,681</u></b>	<b><u>\$18,534,979</u></b>	<b>\$381,298</b>	<b>2.10%</b>

APPROPRIATION

FUNCTION 7700 - CENTRAL SERVICES

Salaries	\$85,733	\$91,159	\$97,000		
Benefits	24,535	28,079	33,000		
Purchased Services	15,879,242	15,986,464	16,500,000		
Energy Services					
Materials and Supplies					
Capital Outlay					
Other Expenses					
sub-total	<u>\$15,989,510</u>	<u>\$16,105,702</u>	<u>\$16,630,000</u>	\$524,298	3.26%
Ending Fund Balance	<u>\$1,981,463</u>	<u>\$2,047,979</u>	<u>\$1,904,979</u>	-\$143,000	
<b>Total</b>	<b><u>\$17,970,973</u></b>	<b><u>\$18,153,681</u></b>	<b><u>\$18,534,979</u></b>	<b>\$381,298</b>	<b>2.10%</b>
Positions	2.40	2.40	2.40	0.00	



**TRUST AND AGENCY FUNDS- ESTIMATED REVENUE/APPROPRIATION**

---

**GILCHRIST ENDOWMENT FUND**

ESTIMATED REVENUE	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Local					
Interest on Investments	\$696	\$918	\$925		
Beginning Fund Balance	<u>\$16,587</u>	<u>\$17,283</u>	<u>\$18,201</u>	\$918	
Total	<u>\$17,283</u>	<u>\$18,201</u>	<u>\$19,126</u>	\$925	5.08%
APPROPRIATION					
Appropriations	\$0	\$0	\$0	\$0	
Ending Fund Balance	<u>\$17,283</u>	<u>\$18,201</u>	<u>\$19,126</u>		
Total	<u>\$17,283</u>	<u>\$18,201</u>	<u>\$19,126</u>	\$925	5.08%

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: School Board 9000

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$206,303	\$216,753	\$221,738	\$4,985	
Benefits	73,369	81,508	78,755	-2,753	
Services	190,509	310,259	279,000	-31,259	
Energy				0	
Supplies	487	625	1,000	375	
Capital Outlay				0	
Other	19,905	21,118	20,000	-1,118	
Total	\$490,573	\$630,263	\$600,493	-\$29,770	-4.72%

Positions

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

---



---

Department: Superintendent

9010

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$209,268	\$222,999	\$224,971	\$1,972	
Benefits	45,872	54,529	59,209	4,680	
Services	18,047	5,784	6,800	1,016	
Energy				0	
Supplies	7,474	3,724	4,000	276	
Capital Outlay	780			0	
Other	12,172	12,394	12,500	106	
Total	\$293,613	\$299,430	\$307,480	\$8,050	2.69%

Positions

Superintendent	1.00	1.00	1.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	0.00

---

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Human Resources and Employee Relations 9011

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$624,051	\$675,714	\$693,739	\$18,025	
Benefits	177,347	207,494	215,428	7,934	
Services	40,673	31,483	33,600	2,117	
Energy		0		0	
Supplies	13,561	17,484	14,400	-3,084	
Capital Outlay	1,209	1,140	0	-1,140	
Other	7,501	5,948	1,000	-4,948	
Total	\$864,342	\$939,263	\$958,167	\$18,904	2.01%

Positions

Assistant Superintendent	1.00	1.00	1.00	0.00
Director	1.00	1.00	1.00	0.00
Coordinator	0.00	0.00	0.00	0.00
Manager	1.50	1.50	1.50	0.00
Personnel Specialist	1.00	1.00	1.00	0.00
Clerical Staff	11.10	11.10	11.10	0.00
	15.60	15.60	15.60	0.00

---

The School Board of Charlotte County, Florida  
Department Budgets

Department: Business Services

9021

Budget and Staffing:

Appropriation:	2005-2006	2006-2007	2007-2008
----------------	-----------	-----------	-----------

Board of Charlotte County, Florida  
Department Budgets

ESTIMATED	16,300,000	16,020,000	PBBCE	100,000	-\$2
2019	\$1,003,12400	\$1,018,20700	008	\$5,000	0.50%

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: District Support Services 9026

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$126,053	\$134,014	\$139,875	\$5,861	
Benefits	30,000	33,946	39,237	5,291	
Services	3,452	4,060	3,275	-785	
Energy				0	
Supplies	3,579	1,778	3,700	1,922	
Capital Outlay		103		-103	
Other	250	192	325	133	
Total	\$163,334	\$174,093	\$186,412	\$12,319	7.08%

Positions

Assistant Superintendent	0.75	0.75	0.75	0.00
Clerical Staff	1.00	1.50	1.50	0.00
	1.75	2.25	2.25	0.00

---

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Purchasing 9022

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$439,904	\$480,778	\$522,651	\$41,873	
Benefits	136,260	163,519	186,265	22,746	
Services	19,535	25,910	18,950	-6,960	
Energy	5,727	8,190	12,000	3,810	
Supplies	8,351	7,149	7,700	551	
Capital Outlay	1,567	0	0	0	
Other	4,248	1,389	5,350	3,961	
Total	\$615,592	\$686,935	\$752,916	\$65,981	9.61%

Positions

Director	1.00	1.00	1.00	0.00
Purchasing Specialist	1.00	1.00	1.00	0.00
Warehouse Foreman	1.00	1.00	1.00	0.00
Warehousemen	4.00	4.00	4.00	0.00
Property Control Clerk	3.00	3.00	3.00	0.00
Clerical staff	2.00	2.00	2.00	0.00
Purchasing Agent	2.00	2.00	2.00	0.00
	14.00	14.00	14.00	0.00

---

The School Board of Charlotte County, Florida  
Department Budgets

Department: Printing

9023

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$137,958	\$149,823	\$153,612	\$3,789	
Benefits	49,417	57,789	61,647	3,858	
Services	31,820	45,738	74,600	28,862	
Energy				0	



The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Support Services Facilities 9025

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$22,260	\$22,664	\$22,481	-\$183	
Benefits	8,282	9,142	9,272	130	
Services	278	3,073	8,500	5,427	
Energy	2,858	2,931	5,500	2,569	
Supplies	4,044	9,281	8,000	-1,281	
Capital Outlay	1,745	12,611	4,000	-8,611	
Other	561	1,461	3,000	1,539	
Total	\$40,028	\$61,163	\$60,753	-\$410	-0.67%
Positions					
Clerical Staff	1.00	1.00	1.00	0.00	

---

The School Board of Charlotte County, Florida  
Department Budgets

Department: Student Transportation

9042

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$3,193,586	\$3,244,611	\$3,800,367	\$555,756	
Benefits	1,453,089	1,621,302	1,861,975	240,673	
Services	104,607	95,965	117,600	21,635	
Energy	683,401	703,942	770,500	66,558	
Supplies	304,813	337,966	349,500	11,534	
Capital Outlay	5,750	15,415		-15,415	
Other	123,577	200,059	219,937	19,878	
Total	\$5,868,823	\$6,219,260	\$7,119,879	\$900,619	14.48%

Positions

Director	1	1	1	0.00
Operations Manager	1	1	1	0.00
Routing and Scheduling Man:	1	1	1	0.00
Training Manager	1	1	1	0.00
Service Manager	1	1	1	0.00
Foreman	1	1	1	0.00
Route Coordinator	1	1	1	0.00
Other Routing Employee	1	1	1	0.00
Mechanic	9	9	9	0.00
Mechanic Helper	3	3	3	0.00
Parts Record Clerk	1	1	1	0.00
Dispatcher	4	4	4	0.00
Bus Driver	117	117	117	0.00
Bus Aide	27	27	27	0.00
Operations Bus Driver	6	6	6	0.00
Secretary	1	1	1	0.00
Clerk Typist	1	1	1	0.00
	177.00	177.00	177.00	0.00

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Sites and Grounds

9043

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$273,675	\$297,245	\$327,460	\$30,215	
Benefits	106,771	125,570	144,179	18,609	
Services	78,019	82,929	79,800	-3,129	
Energy	26,533	26,415	21,000	-5,415	
Supplies	23,126	39,198	26,050	-13,148	
Capital Outlay	300	3,680		-3,680	
Other	100,986	82,992	93,150	10,158	
Total	\$609,410	\$658,029	\$691,639	\$33,610	5.11%
Positions					
Groundskeepers	11.00	11.00	11.00	0.00	

---



The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Facilities Custodial Management 9045

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$106,142	\$110,670	\$117,585	\$6,915	
Benefits	29,987	34,130	36,910	2,780	
Services	32,699	29,825	31,900	2,075	
Energy			900	900	
Supplies	325	4,385	1,300	-3,085	
Capital Outlay	3,120			0	
Other	486	715	900	185	
	<hr/>				
Total	\$172,759	\$179,725	\$189,495	\$9,770	5.44%

Positions

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

---

The School Board of Charlotte County, Florida  
 Department Budgets

Department: Energy Conservation Education

246

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$8,937	\$59,323	\$63,056	\$3,733	
Benefits	\$1,470	16,503	17,216	713	
Services		7,153	7,500	347	
Energy				0	
Supplies		122		-122	
Capital Outlay		1,144		-1,144	
Other				0	
<b>Total</b>	<b>\$10,407</b>	<b>\$84,245</b>	<b>\$87,772</b>	<b>\$3,527</b>	<b>4.19%</b>
<b>Positions</b>					
Energy Educator	0.00	1.00	1.00	0.00	
	0.00	1.00	1.00	0.00	

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Learning Services 9032

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$158,909	\$153,468	\$157,840	\$4,372	
Benefits	38,405	42,474	44,407	1,933	
Services	3,437	2,292	11,300	9,008	
Energy				0	
Supplies	3,471	11,119	6,500	-4,619	
Capital Outlay	186	0		0	
Other	4,196	94	700	606	
Total	\$208,604	\$209,447	\$220,747	\$11,300	5.40%

Positions

Assistant Superintendent	1.00	1.00	1.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	2.00	2.00	2.00	0.00

---

The School Board of Charlotte County, Florida  
Department Budgets

Department: District Testing Services

214

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$32,242	\$33,966	\$36,047	\$2,081	
Benefits	10,124	11,386	11,929	543	
Services	4,475	11,579	20,200	8,621	
Energy				0	
Supplies	171,118	51,527	279,800	228,273	
Capital Outlay	4,042	75,000		-75,000	
Other				0	
Total	\$222,001	\$183,458	\$347,976	\$164,518	89.68%
Positions					
Test manager	1.00	1.00	1.00	0.00	
	1.00	1.00	1.00	0.00	



The School Board of Charlotte County, Florida  
 Department Budgets

Department: Instructional and Curriculum Writing

205

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$400,156	\$416,427	\$551,676	\$135,249	
Benefits	98,698	111,614	141,067	29,453	
Services	80,805	71,446	105,990	34,544	
Energy				0	
Supplies	35,398	136,219	159,600	23,381	
Capital Outlay	6,963	13,412		-13,412	
Other	16,968	34,519	66,005	31,486	
<b>Total</b>	<b>\$638,988</b>	<b>\$783,637</b>	<b>\$1,024,338</b>	<b>\$240,701</b>	<b>30.72%</b>

Positions

1 Teachers on Assignment	5.00	5.00	6.00	1.00
2 Clerical	2.35	2.35	2.35	0.00
	<u>7.35</u>	<u>7.35</u>	<u>8.35</u>	<u>1.00</u>



The School Board of Charlotte County, Florida  
Department Budgets

Department: Vocational Education 6-12

9034

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$110,461	\$100,175	\$105,131	\$4,956	
Benefits	26,910	26,314	27,736	1,422	
Services	8,535	8,429	2,275	-6,154	
Energy				0	
Supplies	3,633	174	700	526	
Capital Outlay		229	200	-29	
Other		2,242	250	-1,992	
Total	\$149,539	\$137,563	\$136,292	-\$1,271	-0.92%
Positions					
Coordinator/Director	1.00	1.00	1.00	0.00	
Clerical Staff	0.50	0.50	0.50	0.00	
	1.50	1.50	1.50	0.00	

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Instructional Staff Development 9038

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$277,181	\$317,070	\$373,030	\$55,960	
Benefits	71,454	86,519	102,471	15,952	
Services	1,444	2,176	4,300	2,124	
Energy				0	
Supplies	4,042	2,282	1,000	-1,282	
Capital Outlay		396		-396	
Other	39			0	
Total	\$354,160	\$408,443	\$480,801	\$72,358	17.72%

Positions

Director	1.00	1.00	1.00	0.00
Coordinator	1.00	1.00	1.00	0.00
Teacher Assistance Program Teacher		0.00	1.00	1.00
Certification Specialist	1.00	1.00	1.00	0.00
Clerical Staff	2.00	2.00	2.00	0.00
	5.00	5.00	6.00	1.00

---



The School Board of Charlotte County, Florida  
Department Budgets

Department: Middle and High School Learning

9036

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$9,267	\$108,105	\$117,601	\$9,496	
Benefits	2,871	27,627	30,178	2,551	
Services	2,113	3,164	3,600	436	
Energy				0	
Supplies	1,901	551	1,200	649	
Capital Outlay		24		-24	
Other		39		-39	
Total	\$16,152	\$139,510	\$152,579	\$13,069	
Positions					
Director	0.00	1.00	1.00	0.00	
Clerical Staff	0.50	0.50	0.50	0.00	
	0.50	1.50	1.50	0.00	

The School Board of Charlotte County, Florida  
Department Budgets

Department: District Security/Attendance Officer

110

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$107,232	\$134,482	\$133,315	-\$1,167	
Benefits	30,541	40,644	40,564	-80	
Services	2,378	7,093	10,800	3,707	
Energy	557	0	2,000	2,000	
Supplies	3,662	4,662	7,000	2,338	
Capital Outlay	3,932	3,991		-3,991	
Other	871	1,783	2,500	717	
Total	\$149,173	\$192,655	\$196,179	\$3,524	1.83%
<b>Positions</b>					
Security/Attendance Officer	1.00	1.00	1.00	0.00	
Secretary	1.00	1.00	1.00	0.00	
Investigator	1.00	1.00	1.00	0.00	
	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>	<u>0.00</u>	

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: Exceptional Student Education 9033

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$1,003,168	\$981,049	\$1,114,133	\$133,084	
Benefits	251,542	271,227	312,977	41,750	
Services	35,910	36,921	40,350	3,429	
Energy				0	
Supplies	15,516	14,634	9,650	-4,984	
Capital Outlay	384			0	
Other	111			0	
Total	\$1,306,631	\$1,303,831	\$1,477,110	\$173,279	13.29%

Positions

Director	1.00	1.00	1.00	0.00
Assistant Director	1.00	1.00	1.00	0.00
Staffing Specialists	11.98	12.18	12.18	0.00
Clerical Staff	5.30	5.30	5.30	0.00
	19.28	19.48	19.48	0.00

---



The School Board of Charlotte County, Florida  
Department Budgets

Department: Psychological Services

122

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$674,759	\$808,649	\$855,419	\$46,770	
Benefits	169,605	217,610	231,858	14,248	
Services	17,044	17,888	24,685	6,797	
Energy				0	
Supplies	15,093	17,727	16,655	-1,072	
Capital Outlay				0	
Other	160	239	160	-79	
Total	\$876,661	\$1,062,113	\$1,128,777	\$66,664	6.28%

Positions

Coordinator/Supervisor	1.00	1.00	1.00	0.00
Psychologists	11.00	11.00	11.00	0.00
Clerical Staff	1.00	1.00	1.00	0.00
	13.00	13.00	13.00	0.00

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: School Nurse Services

124

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$496,450	\$544,177	\$567,672	\$23,495	
Benefits	181,782	210,599	223,483	12,884	
Services	9,811	10,208	11,700	1,492	
Energy	261	331	0	-331	
Supplies	27,331	17,099	14,950	-2,149	
Capital Outlay	4,289	1,824	1,000	-824	
Other	28,021	42,553	22,350	-20,203	
Total	\$747,945	\$826,791	\$841,155	\$14,364	1.74%

Positions

Coordinator/Supervisor	1.00	1.00	1.00	0.00
School Nurses	20.50	21.00	22.00	1.00
	21.50	22.00	23.00	1.00

---

The School Board of Charlotte County, Florida  
Department Budgets

Department: School Social Workers

127

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$354,102	\$373,915	\$434,779	\$60,864	
Benefits	94,067	106,487	124,242	17,755	
Services	5,904	6,493	6,150	-343	
Energy				0	
Supplies	2,629	2,262	2,800	538	
Capital Outlay	1,040	76		-76	
Other	198	50	50	0	
Total	\$457,940	\$489,283	\$568,021	\$78,738	16.09%
Positions					
Coordinator/Supervisor	0.50	0.50	0.50	0.00	
Social Workers	6.10	6.10	6.10	0.00	
Clerical Staff	1.00	1.00	1.00	0.00	
	7.60	7.60	7.60	0.00	

The School Board of Charlotte County, Florida  
Department Budgets

Department: Dropout Prevention

150

Budget and Staffing:

Appropriation:	2005-2006	2006-2007	2007-2008
----------------	-----------	-----------	-----------

The School Board of Charlotte County, Florida  
 Department Budgets

Department: English Speakers of Other Languages

151

Budget and Staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$25,001	\$24,409	\$3,543	-\$20,866	
Benefits	9,342	9,997	1,425	-8,572	
Services	500	526		-526	
Energy				0	
Supplies				0	
Capital Outlay				0	
Other			81,866,r		
1.15	1.15	0.15			

The School Board of Charlotte County, Florida  
 Department Budgets

Department: Instructional Media

9037

Budget and Staffing:

Appropriation:

	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$119,041	\$128,484	\$162,735	\$34,251	
Benefits	31,534	36,631	43,203,489	6,572	18.5
			40,366,634	3,867,200	9.6
			40,366,634	3,867,200	9.6

The School Board of Charlotte County, Florida  
Department Budgets

---

Department: School Support Services 9035

Budget and staffing:

Appropriation:	2005-2006 ACTUAL	2006-2007 ESTIMATED	2007-2008 BUDGET	CHANGE	PERCENT
Salaries	\$248,341	\$249,251	\$261,373	\$12,122	
Benefits	61,309	67,029	71,667	4,638	
Services	16,827	9,953	11,700	1,747	
Energy				0	
Supplies	8,173	6,131	11,500	5,369	
Capital Outlay	1,807	58		-58	
Other	855	850	800	-50	
	<hr/>				
Total	\$337,312	\$333,272	\$357,040	\$23,768	7.1%

Positions

Assistant Superintendent	0.80	0.85	0.85	0.00
Director	1.00	1.00	1.00	0.00
Clerical	1.75	1.75	1.75	0.00
	<hr/>			
	3.55	3.60	3.60	0.00

---

Charlotte County Public Schools  
Other General Fund Allocations

Appropriation:	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	CHANGE PERCENT	
Schools Discretionary Operating and Copy Cost Allocation	1,151,883	1,091,816	1,181,348	89,532	8.2%
Instructional Materials-Textbooks	1,466,910	1,499,881	2,128,990	629,109	41.9%



Charlotte County Public Schools  
Other General Fund Allocations

---

Appropriation:	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	CHANGE	PERCENT
Advanced Placement	100,901	94,584	189,583	94,999	100.4%
New Start Up Unit Supplies	2,713	5,692	6,000	308	5.4%
District Communications Plan	35,658	57,567	60,000	2,433	4.2%
District "Be There" campaign	0	10,522	10,000	-522	

Charlotte County Public Schools  
Other General Fund Allocations

Appropriation:	2005-2006 ACTUAL	2006-2007 ACTUAL	2007-2008 BUDGET	CHANGE PERCENT	
Commercial Drivers Substance Testing	3,388	3,852	3,000	-852	-22.1%
Musical Instrument Repair	18,182	15,812	30,321	14,509	91.8%
District Software Maintenance Contracts	405,469	512,445	541,000	28,555	5.6%
CLEF Teacher Supply Depot	0	0	3,000	3,000	
Venice Foundation Grants	148,118	116,230	73,769	-42,461	-36.5%
Non-Instructional Staff Degree Incentive	27,543	26,903	20,000	-6,903	-25.7%
Instructional Staff Masters Degree Incentive	17,000	17,075	15,000	-2,075	-12.2%
Vocational Equipment Maintenance and Replacement	99,172	92,782	90,000	-2,782	-3.0%
5% Performance Pay for Teachers	2,778	16,996	12,000	-4,996	-29.4%
Incentive Pay for Employees	50,000	55,617	50,000	-5,617	-10.1%
Other Personnel Services	438,717	450,108	400,000	-50,108	-11.1%
State Department of Juvenile Justice supplement		0	33,206	33,206	
State Merit Award Program	0	0	939,332	939,332	
DJJ Out of school suspension alternatives	53,662	51,569	59,758	8,189	15.9%
County Radio Tower Rental	47,000	46,368	57,960	11,592	25.0%
Library Books	80,132	44,657	27,700	-16,957	-38.0%
Terminal Leave	1,495,060	1,084,109	1,000,000	-84,109	-7.8%
Teacher Supplements	1,218,251	1,499,373	1,530,000	30,627	2.0%
Adult Disabled Learners	69,553	69,553	69,553	0	0.0%
Elementary reading Resource Rooms	0	28,562	30,000	1,438	5.0%
ESE FGCU Grants	11,596	10,996	44,016	33,020	300.3%
Sick Leave Bank	68,619	125,927	70,000	-55,927	-44.4%
Reading First Grant	495,185	443,761	466,676	22,915	5.2%
Drivers Education Contract	0	24,786	50,000	25,214	101.7%
Intern Psychologist Program	26,395	13,063	15,000	1,937	14.8%
Summer Reading Camp	338,540	292,174	271,564	-20,610	-7.1%
Middle School Jump Start	0	78,002	100,000	21,998	28.2%
Middle School Credit Retrieval	0	25,179	112,000	86,821	344.8%
High School Boot Camp	0	14,833	38,000	23,167	156.2%
Lost and Damaged Textbooks	0	451	32,388	31,937	7081.4%
CLEF Homeless Grant	35,053	20,419	15,594	-4,825	-23.6%
State School Recognition Awards	1,370,614	1,200,223	1,200,223	0	0.0%
State Boys and Girls Club Grant	40,678	40,123	40,000	-123	-0.3%
State Excellent Teacher Awards	345,167	360,625	362,000	1,375	0.4%
District Performing Arts Centers	523,814	510,705	380,050	-130,655	-25.6%
Hospital/Homebound Instruction	180,000	184,629	165,000	-19,629	-10.6%
3PM program	94,408	112,152	106,000	-6,152	-5.5%

CHARLOTTE COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS FUNDS  
APPROPRIATIONS BY PROJECT

2006-2007  
carryover

2007-2008

CHARLOTTE COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS FUNDS  
APPROPRIATIONS BY PROJECT

		2006-2007 carryover	2007-2008 allocation	2007-2008 Budget	2006-2007 Actual
333	Refinish gym floors	34,368	24,000	58,368	72,594
334	HVAC	149,966	1,000,000	1,149,966	996,000
335	Interior & exterior painting	16,590	125,000	141,590	173,589
336	Roof repair & replacement	284,555	1,150,000	1,434,555	1,708,504
337	Security projects	109,053	150,000	259,053	25,056
366	ADA corrections	87,640	75,000	162,640	97,036
374	Floor covering replacement	63,983	160,000	223,983	179,706
376	Athletic facility improvements	1,066,634	440,000	1,506,634	201,902
379	Custodial equipment	1,385	35,000	36,385	36,818
382	Restroom renovations	0	50,000	50,000	78,994
383	Small remodeling and renovation projects	37,731	335,000	372,731	509,453
385	Paving	76,217	50,000	126,217	7,829
387	Playground equipment/sand	23,339	30,000	53,339	25,392
	Total Facility maintenance and repair projects	\$2,433,468	\$4,340,000	\$6,773,468	\$4,850,359
319	Rental of Relocatable Facilities-Rents	\$108,928	\$920,000	\$1,028,928	\$2,723,557
Construction projects					
301	QZAB bonds funded technology projects	4,750,000		4,750,000	
310	Port Charlotte High Science remodeling	\$450,000	\$0	\$450,000	\$0

CHARLOTTE COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS FUNDS  
APPROPRIATIONS BY PROJECT

		2006-2007 carryover	2007-2008 allocation	2007-2008 Budget	2006-2007 Actual
326	Hurricane shutters	2,572,248	0	2,572,248	3,967,029
328	CHS-Stadium	3,582,828		3,582,828	3,560,172
330	CHS/PGM stormwater drainage	259,800		259,800	20,200
605	Other Hurricane recovery costs		275,000	275,000	
605	Charlotte High	0	9,964,374	9,964,374	40,330
605	Peace River Elementary	0	4,930,604	4,930,604	1,915,997
605	Baker Center	0	1,457,236	1,457,236	5,137,575
605	East elementary	3,292,774	8,749,233	12,042,007	1,974

CHARLOTTE COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS FUNDS  
APPROPRIATIONS BY FUND

	Total	Local Capital Improvement Tax	Public Education and Capital Outlay	Capital Outlay and Debt Service	Qualified Zone Academy Bonds
396-Facilities department staff	\$538,500	\$538,500	\$0	\$0	\$0
Transfers out					
000 QZAB bond payments	242,709	242,709			
000 Interfund transfer	903,000	0			
Transfers to General Fund:					
000 Maintenance	4,003,444	2,936,644	1,066,800		
000 Equipment purchases	100,000	100,000			
Total Transfers to General Fund	\$4,103,444	\$3,036,644	\$1,066,800	\$0	\$0
Furniture and equipment projects					
316 Buses	\$2,000,946	\$2,000,946	\$0	\$0	\$0
317 Furnishing new portable classrooms	188,139	188,139			
368 Vocational equipment- 6-12	1,202,995	1,202,995			
369 Music instruments-Secondary	81,302	81,302			
370 Secondary maps and globes	20,000	20,000			
371 Middle school other instructional equipment	40,021	40,021			
372 Elem. other instructional equipment	42,195	42,195			
373 Vehicles, except buses	327,000	327,000			
375 Secondary other instructional equipment	37,000	37,000			
378 Instructional furniture	242,456	242,456			
380 Non-instructional furniture & equipment	636,289	636,289			
381 Closed circuit wiring upgrade	750,000	750,000			
384 Audio-visual equipment	562,179	562,179			
386 Copiers	101,236	101,236			
388 Extra curricular activity equipment	52,200	52,200			
390 ESE-Other instructional equipment	57,130	57,130			
605 Extra furniture-PRE,BAC,EES,NAE and PGM	1,476,602	1,476,602			
700 District Technology Plan	4,388,352	4,388,352			
Total furniture and equipment projects					

CHARLOTTE COUNTY PUBLIC SCHOOLS  
CAPITAL PROJECTS FUNDS  
APPROPRIATIONS BY FUND

	Total	Local Capital Improvement Tax	Public Education and Capital Outlay	Capital Outlay and Debt Service	Qualified Zone Academy Bonds
333 Refinish gym floors	58,368	58,368			
334 HVAC	1,149,966	1,149,966			
335 Interior & exterior painting	141,590	141,590			
336 Roof repair & replacement	1,434,555	1,434,555			
337 Security projects	259,053	259,053			
366 ADA corrections	162,640	162,640			
374 Floor covering replacement	223,983	223,983			
376 Athletic facility improvements	1,506,634	1,506,634			
379 Custodial equipment	36,385	36,385			
382 Restroom renovations	50,000	50,000			
383 Small remodeling and renovation projects	372,731	372,731			
385 Paving	126,217	126,217			
387 Playground equipment/sand	53,339	53,339			
Total Facility maintenance and repair projects	\$6,773,468	\$6,773,468	\$0	\$0	\$0
319 Rental of Relocatable Facilities-Rents	\$1,028,928	\$1,028,928	\$0	\$0	\$0
Construction projects					
301 QZAB bonds funded technology projects	\$4,750,000	\$0			\$4,750,000
319					





## **APPENDICES**

## ACCOUNTING/BUDGETARY SYSTEM

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

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

District Funds are as follows:

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

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

1993 Refunding Bonds - Proceeds used to advance refund the 1988 General obligation bond issue. Funded by debt service Ad Valorem taxes.

State Board of Education Bonds - These bonds are

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

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

Other Local Capital Funds- Proceeds from Sale of Surplus Land to be used to purchased various ancillary department equipment.

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

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

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

Food Service Fund - Fund used to account for the resources of the District's Food Service Program.

### Non expendable Trust Fund

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

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

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

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

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

5000 Instruction. Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teacher and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or a hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.

6000 Instructional Support Services. Provides administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Instructional Support Services exist as

- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent in general direction and management of all affairs of the school system. This includes all personnel and materials in the office of the Superintendent.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the



to buildings, remodeling and renovation of buildings, initial equipment, and additional equipment, motor vehicles, library books, non-consumable audio-visual materials, and computer software.

- 700- Other Expense, amounts paid for goods or services not otherwise classified. This includes expenditures for retirement of debt, payment of interest on debt, dues and fees, payment of compensation to persons on temporary appointment rendering services for less than four months, including substitute personnel.
  
- 900- Transfers, these are transactions between funds administered by the board and represent budgeted movement of monies not to be repaid. Such monies are expenditures of the disbursing fund, but not of the school





Middle School Staff Allocations  
2007-2008

Projected students	1035	2008 Staff Allocation			2007	
<b>Classroom Teachers</b>		983	974	914	3906	3982
						-76

High School Staff Allocations  
2006-2007

				2007		
Projected students	2082	1549	2203	5834	0	5834
<b>Classroom Teachers</b>	0031	0051	0151	Total	Staff	Increase
Class Size	CHS	LBH	PCH	Allocation decrease (-)		
28 Grade 9,10,11, and 12	78.00	59.00	83.00	220.00	209.00	11.00
ROTC teacher	1.00	1.00	1.00	3.00	3.00	0.00
PSL teacher	2.00	2.00	2.00	6.00	6.00	0.00
Remediation teacher	1.00	1.00	1.00	3.00	3.00	0.00
Intensive reading teacher	5.00	4.00	5.00	14.00	14.00	0.00
Advance placement teacher	1.00	1.00	1.00	3.00	3.00	0.00
ESOL	1.00	0.20	1.00	2.20	2.20	0.00
ESE speech/language	0.40	0.20	0.20	0.80	0.80	0.00
ESE teachers determined by Director of ESE	16.34	11.33	17.33	45.00	45.00	0.00
<b>Total</b>	<b>105.74</b>	<b>79.73</b>	<b>111.53</b>	<b>297.00</b>	<b>286.00</b>	<b>11.00</b>
<b>Classroom Teacher aides</b>						
ESOL	1.00	0.00	1.00	2.00	2.00	0.00
ESE general revenue aides determined by Director of	11.00	6.00	12.00	29.00	29.00	0.00
ESE grant aides to be determined by Director of ESE	6.00	5.00	4.00	15.00	15.00	0.00
<b>Total</b>	<b>18.00</b>	<b>11.00</b>	<b>17.00</b>	<b>46.00</b>	<b>46.00</b>	<b>0.00</b>
<b>School Administrators</b>						
Principal	1.00	1.00	1.00	3.00	3.00	0.00
Assistant principal	2.00	2.00	2.00	6.00	6.00	0.00
Assistant principal	1.00	0.00	1.00	2.00	2.00	0.00
Assistant principal	0.00	0.00	1.00	1.00	0.00	1.00
<b>Total</b>	<b>4.00</b>	<b>3.00</b>	<b>5.00</b>	<b>12.00</b>	<b>11.00</b>	<b>1.00</b>
<b>Other instructional support staff</b>						
Dean	1.00	1.00	1.00	3.00	3.00	0.00
Dean	1.00	1.00	1.00	3.00	3.00	0.00
Dean	1.00	1.00	1.00	3.00	3.00	0.00
Dean	0.00	0.00	0.00	0.00	0.00	0.00
Guidance counselor	1.00	1.00	1.00	3.00	3.00	0.00
Guidance counselor	1.00	1.00	1.00	3.00	3.00	0.00
Guidance counselor	1.00	1.00	1.00	3.00	3.00	0.00
Guidance counselor	1.00	0.00	1.00	2.00	2.00	0.00
Guidance counselor	1.00	0.00	1.00	2.00	2.00	0.00
Occupational specialist	1.00	1.00	1.00	3.00	3.00	0.00
Guidance secretary	1.00	1.00	1.00	3.00	3.00	0.00
Nurse	1.00	1.00	1.00	3.00	3.00	0.00
Security para professional	1.00	1.00	1.00	3.00	3.00	0.00
Athletic director	0.40	0.40	0.40	1.20	1.20	0.00
Media specialist	1.00	1.00	1.00	3.00	3.00	0.00
Media specialist	1.00	0.00	1.00	2.00	2.00	0.00
Media aide	1.00	3.00	1.00	5.00	5.00	0.00
ESE liaison	2.00	2.00	2.00	6.00	6.00	0.00
ESE behavior analyst/dean	0.50	0.00	1.00	1.50	1.00	0.50
Technology instructor	0.00	0.00	0.00	0.00	0.00	0.00
Technology paraprofessional	1.00	1.00	1.00	3.00	3.00	0.00
Principal's secretary	1.00	1.00	1.00	3.00	3.00	0.00
School secretary	3.00	2.00	4.00	9.00	8.00	1.00
Data Entry Clerk	1.00	1.00	1.00	3.00	3.00	0.00
Bookkeeper	1.00	1.00	1.00	3.00	3.00	0.00
Student Activities Secretary	1.00	1.00	1.00	3.00	3.00	0.00
Clerks/Aides	1.00	1.00	1.00	3.00	3.00	0.00
Clerks/Aides	1.00	1.00	1.00	3.00	3.00	0.00
Clerks/Aides	1.00	0.00	1.00	2.00	2.00	0.00
Head custodian	1.00	1.00	1.00	3.00	3.00	0.00
Custodian Performing Arts Center	1.00	1.00	0.00	2.00	2.00	0.00
Custodianian						

**Special School Staff Allocations  
2006-2007**

School	Charlotte Harbor	Charlotte Vocational Technical	Academy @ the Vo-tech	Baker Headstart	Suspension Expulsion Alternative	Other Exceptional Student Education Instructional Units	Total
<b>Instructional</b>							
Program for successful learning			15.00		5.00		20.00
Physical Therapists						3.00	3.00
Occupational therapists						5.00	5.00
Speech/Lang/Hearing PT	1.00			0.60		1.00	2.60
Visually handicapped PT						2.00	2.00
Hearing Impaired						2.00	2.00
Pre-k handicapped				2.20			2.20
Severely Emotionl Distrubed	7.00						7.00
Evenstart teacher				3.80			3.80
Varying exceptionalities	13.00		1.00				14.00
Adaptive physical education	1.00						1.00
Music therapist	1.00						1.00
Vocational education	1.00	33.75					34.75
Vocational education		1.00					1.00
Adult Education teacher		0.43					0.43
Adult Education teacher		4.86					4.86
Title I teacher							0.00
Dean			1.00				1.00
Dean	1.00						1.00
ESE Liaison	1.00						1.00
ESE Liaison			0.50				0.50
Behavior Specialist analyst	1.00						1.00
Media specialists							0.00
Media specialists		1.00	1.00				2.00
Guidance Counselor	1.00		1.00				2.00
Occupational specialists		4.00					4.00
Total Instructional	28.00	45.04	19.50	6.60	5.00	13.00	117.14
<b>Administrative</b>							
Principal	1.00	1.00					2.00
Assistant principal/Coordinator		2.00	1.00	0.67			3.67
Assistant principal/Coordinator				0.61			0.61
Coodinator Dual Enrollment Programs		1.00					1.00
Total Administrative	1.00	4.00	1.00	1.28	0.00	0.00	7.28
<b>Non-Instructional</b>							
ESE teacher aides	30.50		1.00	2.40			33.90
ESE grant aides	8.50						8.50
Job Coach	1.00						1.00
Evenstart aide							0.00
Recreational therapist-paraprofessional	1.00						1.00
Pre-k/Headstart aides aides							0.00
Pre-k/Headstart aides aides				30.60			30.60
PSL aide			9.00		5.00		14.00
Vocational education aides		3.00					3.00
Pre-k Headstart manager				0.20			0.20
Pre-k Headstart manager				1.80			1.80
Social worker					1.00		1.00
Social worker	1.00						1.00
School nurse	3.00		1.00				4.00
Security para professional	1.00		1.00				2.00
Guidance secretary		1.00					1.00
Executive secretary		1.00					1.00
Secretary	3.00	4.50	1.00	0.27			8.77
Secretary				1.51			1.51
Data entry clerk		1.00	1.00	0.10			2.10
Data entry clerk				0.90			0.90
Clerk typist		1.00					1.00
Bookkeeper		2.00		0.10			2.10
Bookkeeper				0.40			0.40
Receptionist		1.00					1.00
Head custodian	1.00	1.00		0.34			2.34
Custodians				0.66			0.66
Custodians	2.00	4.00	1.00	1.00			8.00
Total Non-instructional	52.00	19.50	15.00	40.28	6.00	0.00	132.78
Grand Total	81.00	68.54	35.50	48.16	11.00	13.00	257.20

Elementary School  
Staffing Formula  
2006-2007

**Classroom Teachers(196 days@7 hours)**

Grade	Class size	UFTE	UFTE	ESE student adjustment	Net student	Computed allocation	2008 allocation
P-K handicapped							
KG	17			0	0	0.00	0.00
1	18			0	0	0.00	0.00
2	18			0	0	0.00	0.00
3	18			0	0	0.00	0.00
4	23			0	0	0.00	0.00
1,2,3, Intensive Literary	18			0	0	0.00	0.00
5	23			0	0	0.00	0.00
5 Intensive Literary	18			0	0	0.00	0.00
5 ESE conversion							
Subtotal		0	0	0	0	0.00	0

Art	1 per school						1.00
Music	1 per school						1.00
PE	1 per school						1.00
Computer	1 per school						1.00
Band	.2 per school						0.20
ESOL	District determined						0.00
ESE speech/language determined by Director of ESE							0.00
ESE teachers determined by Director of ESE							0.00
Total							4.20

**Classroom Teacher aides**

Grade							
KG-5					190 days@6.5 hours		0.00
ESOL	District determined						0.00
ESE aides determined by Director of ESE							0.00
ESE grant aides determined by Director of ESE							0.00
Total							0.00

**School Administrators**

Principal		1 per school			232 days@8 hours		1.00
Assistant principal			1 above 650 student		223 days@8 hours		0.00
							1.00

**Other instructional support staff**

Guidance counselors		1 per school			211 days@7 hours		1.00
Guidance counselors		1 above 901 students			196 days@7 hours		0.00
Nurse		1 per school			196 days@8 hours		1.00
Media specialist		1 per school			196 days@7 hours		1.00
Elem. resource teachers		1 above 650 students			196 days@7 hours		0.00
ESE liaison-95% IDEA funded		1 per school			206 days@7 hours		1.00
ESE behavior analyst/dean		determined by ESE Director			196 days@7 hours		0.00
Principal's secretary		1 per school			232 days@8 hours		1.00
Clerk/typists		2 per school			216 days@8 hours		2.00
Clerk/typists		above 800 students			216 days@8 hours		0.00
Data Entry Clerk		1 per school			223 days@8 hours		1.00
Head custodian		1 per school			255 days@8 hours		1.00
Custodians		District determined			255 days@8 hours		0.00
							<u>9.00</u>
							<u>14.20</u>

CORE curriculum classes must average 18 to 1 for Prek-3 grades and average 22-1 for 4-5 grades.

Middle School  
Staffing Formula  
2006-2007

**Classroom Teachers(196 days@7 hours)**

Grade	Class size	Projected UFTE	ESE student adjustment	Net student	Periods per teacher	Computed allocation	2008 allocation	
6								
7								
8								
		22				0	5	
						0.0	<b>0.00</b>	
6 PSL	18	18		18		5	1.20	
7 PSL	18	18		18		5	1.20	
8 PSL	18	18		18		5	1.20	
		0	54	0	54	3.60	<b>3.00</b>	
ESOL	District determined							0.00
ESE speech/language								0.00
ESE teachers determined by Director of ESE								<b>0.00</b>
Total								<b>3.00</b>
<b>Classroom Teacher aides</b>								
Basic teacher aides	2 per school			190 days@6.5 hours			<b>2.00</b>	
Basic teacher aides	1 per school			190 days@8 hours			<b>1.00</b>	
ESOL	District determined							0.00
ESE aides determined by Director of ESE								0.00
ESE grant aides determined by Director of ESE								0.00
Total								<b>3.00</b>
<b>School Administrators</b>								
Princippal	1 per school			232 days@8 hours			<b>1.00</b>	
Assistant principal	1 per school			232 days@8 hours				
Assistant principal	1 per school			223 days@8 hours			<b>2.00</b>	
								<b>3.00</b>
<b>Other instructional support staff</b>								
Dean	1 per school			196 days@8 hours			<b>1.00</b>	
Guidance counselors	2 per school			211 days@7 Hours			<b>2.00</b>	
Nurse	1 per school			196 days@8 hours			<b>1.00</b>	
Media specialist	1 per school			196 days@7 hours			<b>1.00</b>	
Media Aide	1101-above			190 days@6.5 hours			<b>0.00</b>	
ESE liaison	1 per school			206 days@7 hours			<b>1.00</b>	
ESE behavior analyst/dean	determined by ESE Director							<b>0.00</b>
Principal's secretary	1 per school			232 days@8 hours			<b>1.00</b>	
School secretary	1 per school			223 days@8 hours			<b>0.00</b>	
Data Entry Clerk	1 per school			232 days@8 hours			<b>1.00</b>	
Clerk/typists	1 per school			216 days@8 hours			<b>1.00</b>	
Clerk/typists	Above 800			196 days@8 hours			<b>0.00</b>	
ISS paraprofessional	1 per school			196 days@7 hours			<b>1.00</b>	
Head custodian	1 per school			255 days@8 hours			<b>1.00</b>	
Custodians	District determined 255 days@8 hours							0.00
								<b>11.00</b>
								<b>20.00</b>

CORE curriculum classes must average 22 to 1 for middle schools.

High School  
Staffing Formula  
2006-2007

**Classroom Teachers(196 days@7 hours)**

Grade	Class size	Projected Ufte	Student adjustment	Net student	Periods per teacher	Computed allocation	2008 allocation
9							
10							
11							
12							
	<b>28</b>	<u>0.00</u>	0.00	0.00	5.00	0.00	<b>0.00</b>
ROTC teacher		1 Per school		206 days@7 hours			<b>1.00</b>
PSL teacher		District determined		196 days@7 hours			<b>0.00</b>
Remediation teacher		1 Per school		196 days@7 hours			<b>1.00</b>
Intensive reading teacher		District determined		196 days@7 hours			<b>0.00</b>
Advance placement teacher		1 Per school		196 days@7 hours			<b>1.00</b>
ESOL		District determined		196 days@7 hours			<b>0.00</b>
ESE speech/language		determined by ESE Director		196 days@7 hours			<b>0.00</b>
ESE teachers determined by Director of ESE				196 days@7 hours			<b>0.00</b>
<b>Total</b>							<b>3.00</b>

**Classroom Teacher aides**

ESOL	District determined			190days@6.5 hours			<b>0.00</b>
ESE general revenue aides determined by Director of ESE				190days@6.5 hours			<b>0.00</b>
ESE grant aides to be determined by Director of ESE				190days@6.5 hours			<b>0.00</b>
<b>Total</b>							<b>0.00</b>

**School Administrators**

Principal	1 per school			255 days@8 hours			<b>1.00</b>
Assistant principal	2 per school			232 days@8 hours			<b>2.00</b>
Assistant principal	1601-1800			232 days@8 hours			<b>0.00</b>
Assistant principal	2401-above			232 days@8 hours			<b>0.00</b>
<b>Total</b>							<b>3.00</b>

**Other instructional support staff**

Dean	901-1200			196 days@8 hours			<b>0.00</b>
Dean	1201-1500			196 days@8 hours			<b>0.00</b>
Dean	1801-2000			196 days@8 hours			<b>0.00</b>
Dean	2201-above			196 days@8 hours			<b>0.00</b>
Guidance counselor	1 Per school			226 days@7 hours			<b>0.00</b>
Guidance counselor	1 Per school			216 days@7 hours			<b>1.00</b>
Guidance counselor	1 per 1001-1400			216 days@7 hours			<b>0.00</b>
Guidance counselor	1 per 1401-1800			216 days@7 hours			<b>0.00</b>
Guidance counselor	1 per 1801-2200			216 days@7 hours			<b>0.00</b>
Occupational specialist	1 per school			196 days@7 hours			<b>1.00</b>
Guidance secretary	1 per school			255 days@8 hours			<b>1.00</b>
Nurse	1 per school			196 days@8 hours			<b>1.00</b>
Security para professional	1 per school			196 days@7 hours			<b>1.00</b>
Athletic director	.4 per school			196 days@7 hours			<b>0.40</b>
Media specialist	1 per school			196 days@7 hours			<b>1.00</b>
Media specialist	1 per above 1000			196 days@7 hours			<b>0.00</b>
Media aide	1 per school			196 days@6.5 hours			<b>0.00</b>
ESE liaison	determined by ESE Director			206 days@7 hours			<b>2.00</b>
ESE behavior analyst/dean	determined by ESE Director			196 days@7 hours			<b>0.00</b>
Technology instructor	.4 per school or			196 days@7 hours			<b>0.00</b>
Technology paraprofessional	1 per school			196 days@8 hours			<b>0.00</b>
Principal's secretary	1 per school			255 days@8 hours			<b>1.00</b>
School secretary	1 per assistant principal			232 days@8 hours			<b>2.00</b>
Data Entry Clerk	1 per school			255 days@8 hours			<b>1.00</b>
Bookkeeper	1 per school			255 days@8 hours			<b>1.00</b>
Student Activities Secretary	1 per school			216 days@8 hours			<b>1.00</b>
Clerks/Aides	601-1200			190 days@8 hours			<b>0.00</b>
Clerks/Aides	1201-1800			190 days@8 hours			<b>0.00</b>
Clerks/Aides	1800 and up			190 days@8 hours			<b>0.00</b>
Head custodian	1 per school			255 days@8 hours			<b>1.00</b>
Custodians	District determined			255 days@8 hours			<b>0.00</b>
							<b>15.40</b>
							<b>21.40</b>

CORE curriculum classes must average 25 to 1 for high schools.

Administrators with Split Distributions

Assistant Superintendent of District of Columbia

General Fund

7700

Central Services

7800

25%





