



VOLUSIA COUNTY SCHOOLS

FY2022-2023

Final Public Hearing for Budget Adoption

September 13, 2022 - 6:30 PM

SCHOOL BOARD

Mr. Ruben Colón, Chairman

Ms. Jamie M. Haynes, Vice Chairman

Mrs. Linda Cuthbert, Board Member

Mrs. Anita Burnette, Board Member

Mr. Carl Persis, Board Member

Dr. Carmen J. Balgobin, Superintendent

Mr. Todd Seis, Chief Financial Officer

Ms. Melissa Brown, Budget Director



The School Board
of Volusia County, Florida

School Board Members

Mr. Ruben Colón
Chairman

Ms. Jamie M. Haynes
Vice Chairman

Mrs. Linda Cuthbert

Mrs. Anita Burnette

Mr. Carl Persis

2022-2023
Recommended
Operating
Budget

Superintendent
of Schools
Dr. Carmen J. Balgobin



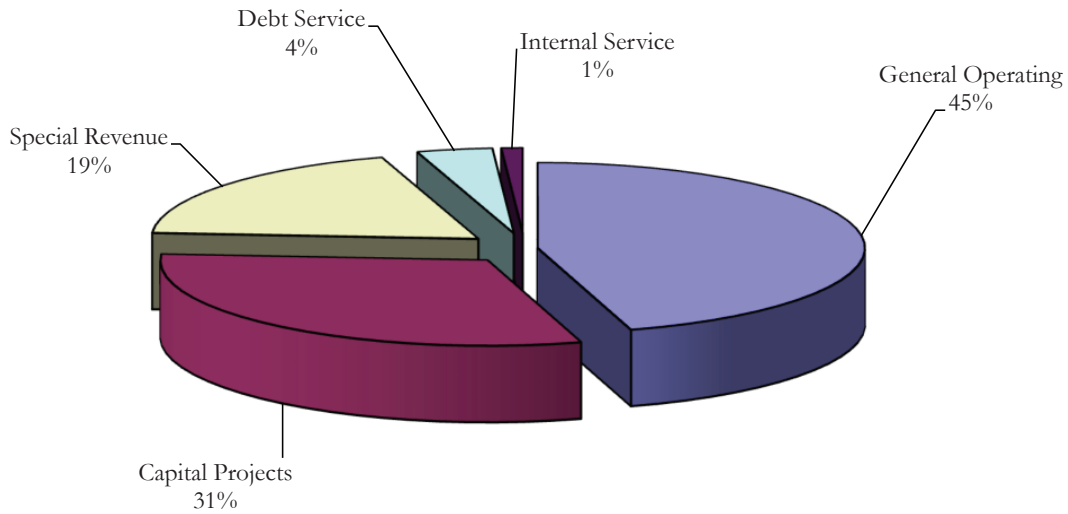
***2022-2023
Recommended
Operating
Budget***



September 13, 2022

All Funds Summary

2022-2023 Recommended Budget



2-Year Fund Comparison

(Budget to Budget)
(in millions)

Fund	2021-2022	2022-2023
General Operating	\$ 545.8	\$ 618.9
Capital Projects	409.6	418.8
Special Revenue	153.1	260.4
Debt Service	51.2	50.8
Internal Service	14.0	14.3
Total	\$ 1,173.7	\$ 1,363.2

All Funds Summary

	General Fund	Debt Service	Capital Projects	Special Revenue	Internal Service	Total All Funds
REVENUES						
Federal	\$ 2,745,000	\$ -	\$ -	\$ 218,115,177	\$ -	\$ 220,860,177
State	306,144,636	46,350	1,768,411	287,000	-	308,246,397
Local	221,802,328	-	144,744,564	13,872,500	6,368,368	386,787,760
TOTAL REVENUES	530,691,964	46,350	146,512,975	232,274,677	6,368,368	915,894,334
Other Financing Sources	-	-	-	-	-	-
Non Revenue Receipts	500,000	-	-	-	-	500,000
Transfers In	16,242,204	48,951,525	-	-	-	65,193,729
Beginning Fund Balances	71,419,314	1,824,061	272,306,425	28,135,415	7,938,322	381,623,537
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 618,853,482	\$ 50,821,936	\$ 418,819,400	\$ 260,410,092	\$ 14,306,690	\$ 1,363,211,600
EXPENDITURES						
Instruction	\$ 368,600,976	\$ -	\$ -	\$ 125,432,919	\$ 745,718	\$ 494,779,613
Student Support Services	27,174,460	-	-	11,275,189	-	38,449,649
Instructional Media Services	7,125,604	-	-	154,911	-	7,280,515
Instructional and Curriculum Dev. Services	13,453,760	-	-	17,303,048	-	30,756,808
Instructional Staff Training Services	1,316,447	-	-	17,911,225	-	19,227,672
Instruction-Related Technology	3,322,074	-	-	456,707	-	3,778,781
Board	1,079,967	-	-	-	-	1,079,967
General Administration	2,200,091	-	-	8,279,774	-	10,479,865
School Administration	36,897,300	-	-	8,413,293	50,000	45,360,593
Facilities Acquisition and Construction	259,132	-	299,732,427	-	-	299,991,559
Fiscal Services	3,371,809	-	-	-	30,500	3,402,309
Food Services	-	-	-	36,032,427	75,000	36,107,427
Central Services	12,275,422	-	-	493,427	845,600	13,614,449
Student Transportation Services	17,960,950	-	-	464,591	535,000	18,960,541
Operation of Plant	56,006,668	-	-	2,006,562	4,041,000	62,054,230
Maintenance of Plant	17,117,128	-	-	30,000	45,550	17,192,678
Administrative Technology Services	12,430,821	-	-	968,531	-	13,399,352
Community Services	2,728,909	-	-	12,155,000	-	14,883,909
Debt Service	6,689,530	48,997,875	-	-	-	55,687,405
Other Capital Outlay	52,520	-	-	-	-	52,520
TOTAL EXPENDITURES	590,063,568	48,997,875	299,732,427	241,377,604	6,368,368	1,186,539,842
Transfers Out	-	-	65,193,729	-	-	65,193,729
Ending Fund Balances	28,789,914	1,824,061	53,893,244	19,032,488	7,938,322	111,478,029
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 618,853,482	\$ 50,821,936	\$ 418,819,400	\$ 260,410,092	\$ 14,306,690	\$ 1,363,211,600

Governmental Funds Summary

	General Fund			Debt Service Funds		
	Actuals	Actuals	Adopted	Actuals	Actuals	Adopted
	2020-2021	2021-2022	Budget	2020-2021	2021-2022	Budget
	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
REVENUES						
Federal Direct	\$ 476,486	\$ 449,351	\$ 320,000	\$ -	\$ -	\$ -
Federal Through State	5,366,196	2,507,641	2,425,000	-	-	-
State Sources	273,859,573	262,605,551	306,144,636	43,227	41,965	46,350
Local Sources	202,032,403	212,053,993	221,802,328	3,621	1,475	-
TOTAL REVENUES	481,734,658	477,616,536	530,691,964	46,848	43,440	46,350
Other Financing Sources	-	-	-	-	-	-
Transfers In	23,989,369	19,705,221	16,242,204	46,165,127	49,343,739	48,951,525
Non-Revenue Sources	2,605,560	3,451,176	500,000	-	-	-
Nonspendable Fund Balance	1,188,913	1,160,391	1,721,809	-	-	-
Restricted Fund Balance	4,336,186	7,639,957	7,368,407	1,734,004	1,777,349	1,824,061
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	10,363,861	14,743,113	17,212,707	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	19,115,701	18,048,286	-	-	-
Unassigned Fund Balance	19,765,140	23,573,587	27,068,105	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 554,639,678	\$ 567,005,682	\$ 618,853,482	\$ 47,945,979	\$ 51,164,528	\$ 50,821,936
EXPENDITURES						
Instruction	\$ 300,278,417	\$ 292,128,080	\$ 368,600,976	\$ -	\$ -	\$ -
Student Support Services	21,180,047	21,904,848	27,174,460	-	-	-
Instructional Media Services	6,065,773	6,405,197	7,125,604	-	-	-
Instruction and Curriculum Development Services	13,204,838	10,908,956	13,453,760	-	-	-
Instructional Staff Training Services	1,588,283	1,164,996	1,316,447	-	-	-
Instruction-Related Technology	3,002,144	4,226,869	3,322,074	-	-	-
Board	1,082,689	889,940	1,079,967	-	-	-
General Administration	1,886,303	2,342,631	2,200,091	-	-	-
School Administration	37,941,845	37,064,377	36,897,300	-	-	-
Facilities Acquisition and Construction	3,507,025	3,280,906	259,132	-	-	-
Fiscal Services	3,147,897	3,066,831	3,371,809	-	-	-
Food Services	-	-	-	-	-	-
Central Services	7,404,040	10,852,470	12,275,422	-	-	-
Student Transportation Services	14,911,740	18,002,146	17,960,950	-	-	-
Operation of Plant	39,961,985	45,455,151	56,006,668	-	-	-
Maintenance of Plant	13,608,934	13,913,637	17,117,128	-	-	-
Administrative Technology Services	14,585,549	9,675,017	12,430,821	-	-	-
Community Services	5,029,716	4,499,488	2,728,909	-	-	-
Debt Service	-	7,413,132	6,689,530	46,168,630	49,340,467	48,997,875
Other Capital Outlay	19,704	2,391,696	52,520	-	-	-
TOTAL EXPENDITURES	488,406,929	495,586,368	590,063,568	46,168,630	49,340,467	48,997,875
Transfers Out and Other Financing	-	-	-	-	-	-
Nonspendable Fund Balance	1,160,391	1,721,809	1,721,809	-	-	-
Restricted Fund Balance	7,639,957	7,368,407	-	1,777,349	1,824,061	1,824,061
Committed Fund Balance	-	-	-	-	-	-
Assigned-State and Local Programs	14,743,113	17,212,707	-	-	-	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	19,115,701	18,048,286	-	-	-	-
Unassigned Fund Balance	23,573,587	27,068,105	27,068,105	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 554,639,678	\$ 567,005,682	\$ 618,853,482	\$ 47,945,979	\$ 51,164,528	\$ 50,821,936

Governmental Funds Summary

Capital Project Funds			Special Revenue Funds			Total Governmental Funds		
Actuals 2020-2021	Actuals 2021-2022	Adopted Budget 2022-2023	Actuals 2020-2021	Actuals 2021-2022	Adopted Budget 2022-2023	Actuals 2020-2021	Actuals 2021-2022	Adopted Budget 2022-2023
\$ -	\$ 122,537	\$ -	\$ 372,345	\$ -	\$ -	\$ 848,831	\$ 571,888	\$ 320,000
-	-	-	96,362,014	143,684,942	218,115,177	101,728,210	146,192,583	220,540,177
3,644,216	5,733,012	1,768,411	301,911	291,361	287,000	277,848,927	268,671,889	308,246,397
127,938,514	143,861,114	144,744,564	7,158,327	12,891,015	13,872,500	337,132,865	368,807,597	380,419,392
131,582,730	149,716,663	146,512,975	104,194,597	156,867,318	232,274,677	717,558,833	784,243,957	909,525,966
-	-	-	1,848,000	-	-	1,848,000	-	-
-	-	-	237,703	-	-	70,392,199	69,048,960	65,193,729
84,817,516	199,275	-	-	-	-	87,423,076	3,650,451	500,000
-	-	-	2,115,112	672,611	2,936,157	3,304,025	1,833,002	4,657,966
207,403,271	285,800,673	272,306,425	14,657,382	19,871,729	25,199,258	228,130,843	315,089,708	306,698,151
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	10,363,861	14,743,113	17,212,707
-	-	-	-	-	-	10,655,991	19,115,701	18,048,286
-	-	-	-	-	-	19,765,140	23,573,587	27,068,105
\$ 423,803,517	\$ 435,716,611	\$ 418,819,400	\$ 123,052,794	\$ 177,411,658	\$ 260,410,092	\$ 1,149,441,968	\$ 1,231,298,479	\$ 1,348,904,910
\$ -	\$ -	\$ -	\$ 34,783,241	\$ 66,464,252	\$ 125,432,919	\$ 335,061,658	\$ 358,592,332	\$ 494,033,895
-	-	-	5,078,992	7,076,499	11,275,189	26,259,039	28,981,347	38,449,649
-	-	-	29,359	133,496	154,911	6,095,132	6,538,693	7,280,515
-	-	-	9,142,913	11,929,017	17,303,048	22,347,751	22,837,973	30,756,808
-	-	-	5,037,852	7,611,812	17,911,225	6,626,135	8,776,808	19,227,672
-	-	-	384,882	373,238	456,707	3,387,026	4,600,107	3,778,781
-	-	-	-	2,153	-	1,082,689	892,093	1,079,967
-	-	-	3,068,744	4,597,629	8,279,774	4,955,047	6,940,260	10,479,865
-	-	-	2,417,123	4,906,433	8,413,293	40,358,968	41,970,810	45,310,593
74,996,961	94,361,226	299,732,427	12,589	20,219	-	78,516,575	97,662,351	299,991,559
-	-	-	2,253	65,595	-	3,150,150	3,132,426	3,371,809
-	-	-	22,951,838	29,222,960	36,032,427	22,951,838	29,222,960	36,032,427
-	-	-	109,545	249,481	493,427	7,513,585	11,101,951	12,768,849
-	-	-	156,990	152,205	464,591	15,068,730	18,154,351	18,425,541
-	-	-	297,795	3,980,089	2,006,562	40,259,780	49,435,240	58,013,230
-	-	-	829,088	150,318	30,000	14,438,022	14,063,955	17,147,128
-	-	-	821,476	485,082	968,531	15,407,025	10,160,099	13,399,352
-	-	-	8,009,261	11,096,334	12,155,000	13,038,977	15,595,822	14,883,909
-	-	-	1,639,890	-	-	47,808,520	56,753,599	55,687,405
-	-	-	89,421	759,431	-	109,125	3,151,127	52,520
74,996,961	94,361,226	299,732,427	94,863,252	149,276,243	241,377,604	704,435,772	788,564,304	1,180,171,474
63,005,883	69,048,960	65,193,729	7,386,317	-	-	70,392,200	69,048,960	65,193,729
-	-	-	672,611	2,936,157	2,936,157	1,833,002	4,657,966	4,657,966
285,800,673	272,306,425	53,893,244	20,130,614	25,199,258	16,096,331	315,348,593	306,698,151	71,813,636
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	14,743,113	17,212,707	-
-	-	-	-	-	-	19,115,701	18,048,286	-
-	-	-	-	-	-	23,573,587	27,068,105	27,068,105
\$ 423,803,517	\$ 435,716,611	\$ 418,819,400	\$ 123,052,794	\$ 177,411,658	\$ 260,410,092	\$ 1,149,441,968	\$ 1,231,298,479	\$ 1,348,904,910

Proprietary Funds Summary

	Workers' Compensation			Property Insurance		
	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
OPERATING REVENUES						
Interest	\$ 12,990	\$ (30,214)	\$ -	\$ 17,649	\$ (31,602)	\$ -
Other Federal Through Local	-	-	-	-	-	-
Other Federal Through State	-	-	-	-	-	-
Premium Revenue	2,692,757	3,173,394	2,005,568	3,868,281	3,729,282	3,660,000
Other Miscellaneous Local Sources	139	-	-	-	-	-
Loss Recoveries	-	-	-	525,845	296,304	-
TOTAL OPERATING REVENUES	2,705,886	3,143,180	2,005,568	4,411,775	3,993,984	3,660,000
Non-Revenue Sources	-	-	-	-	-	-
Transfers from General	-	-	-	-	-	-
Beginning Fund Balances	566,028	566,028	566,028	3,886,086	4,411,337	4,707,641
Adjustment to Beginning Fund Balance	-	-	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 3,271,914	\$ 3,709,208	\$ 2,571,596	\$ 8,297,861	\$ 8,405,321	\$ 8,367,641
OPERATING EXPENSES						
Salaries	\$ 78,430	\$ 103,103	\$ 75,000	\$ 490	\$ -	\$ -
Employee Benefits	18,999	29,024	221,000	104	-	-
Purchased Services	824,894	539,691	502,800	3,859,541	3,697,680	3,660,000
Energy Supplies	-	-	-	-	-	-
Material and Supplies	-	97	-	-	-	-
Capital Outlay	-	-	-	26,389	-	-
Other Expenses	1,783,563	2,471,265	1,206,768	-	-	-
TOTAL OPERATING EXPENSES	2,705,886	3,143,180	2,005,568	3,886,524	3,697,680	3,660,000
Transfers Out	-	-	-	-	-	-
Ending Fund Balances	566,028	566,028	566,028	4,411,337	4,707,641	4,707,641
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 3,271,914	\$ 3,709,208	\$ 2,571,596	\$ 8,297,861	\$ 8,405,321	\$ 8,367,641

Proprietary Funds Summary

Liability Insurance			Fleet Insurance			Total Internal Service Funds		
Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget	Actuals	Actuals	Adopted Budget
2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023	2020-2021	2021-2022	2022-2023
\$ 9,941	\$ (27,100)	\$ -	\$ 4,017	\$ (3,999)	\$ -	\$ 44,597	\$ (92,915)	\$ -
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
167,011	778,985	267,800	574,999	565,625	435,000	7,303,048	8,247,286	6,368,368
-	5	-	-	-	-	139	5	-
140,697	-	-	-	-	-	666,542	296,304	-
317,649	751,890	267,800	579,016	561,626	435,000	8,014,326	8,450,680	6,368,368
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
1,693,040	1,665,392	1,664,653	1,000,000	1,000,000	1,000,000	7,145,154	7,642,757	7,938,322
-	-	-	-	-	-	-	-	-
\$ 2,010,689	\$ 2,417,282	\$ 1,932,453	\$ 1,579,016	\$ 1,561,626	\$ 1,435,000	\$ 15,159,480	\$ 16,093,437	\$ 14,306,690
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,920	\$ 103,103	\$ 75,000
7	18	-	-	-	-	19,110	29,042	221,000
151,940	205,653	262,800	309,038	309,784	435,000	5,145,413	4,752,808	4,860,600
-	-	-	-	-	-	-	-	-
332	-	-	-	-	-	332	97	-
-	-	-	-	-	-	26,389	-	-
193,018	546,958	5,000	269,978	251,842	-	2,246,559	3,270,065	1,211,768
345,297	752,629	267,800	579,016	561,626	435,000	7,516,723	8,155,115	6,368,368
-	-	-	-	-	-	-	-	-
1,665,392	1,664,653	1,664,653	1,000,000	1,000,000	1,000,000	7,642,757	7,938,322	7,938,322
\$ 2,010,689	\$ 2,417,282	\$ 1,932,453	\$ 1,579,016	\$ 1,561,626	\$ 1,435,000	\$ 15,159,480	\$ 16,093,437	\$ 14,306,690

General Fund

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Sources:				
Federal Direct	\$ 476,486	\$ 320,000	\$ 449,351	\$ 320,000
Other Federal Grants	5,366,196	2,425,000	2,507,641	2,425,000
Total Federal Sources	5,842,682	2,745,000	2,956,992	2,745,000
State Sources:				
Florida Educational Finance Program	203,691,253	206,129,028	197,935,342	243,704,693
Categoricals	66,821,643	56,867,258	60,072,278	61,376,043
Capital Outlay and Debt Service	34,366	34,900	34,904	34,900
Mobile Home License Tax	546,700	515,000	558,096	515,000
Pari-mutual Tax	283,485	283,485	314,000	314,000
State Grants and Other State Sources	2,428,139	200,000	3,690,931	200,000
State Through Local	53,987	-	-	-
Total State Sources	273,859,573	264,029,671	262,605,551	306,144,636
Local Sources:				
Ad Valorem Taxes	190,124,295	196,159,412	197,687,164	214,084,436
Interest Income	81,434	500,000	(128,576)	100,000
Local Grants and Other Local Sources	11,826,674	6,425,425	14,495,405	7,617,892
Total Local Sources	202,032,403	203,084,837	212,053,993	221,802,328
TOTAL REVENUES	481,734,658	469,859,508	477,616,536	530,691,964
OTHER SOURCES OF FUNDS				
Transfers from Capital Projects	16,840,755	9,465,133	19,705,221	16,242,204
Transfers from Special Revenue Funds	7,148,614	-	-	-
Non-Revenue Receipts	2,605,560	250,000	3,451,176	500,000
TOTAL OTHER SOURCES OF FUNDS	26,594,929	9,715,133	23,156,396	16,742,204
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,188,913	1,160,391	1,160,391	1,721,809
Restricted Fund Balance	4,336,186	7,639,957	7,639,957	7,368,407
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	10,363,861	14,743,113	14,743,113	17,212,707
Assigned-Subsequent FY Budget Appropriation of Fund Balance	10,655,991	19,115,701	19,115,701	18,048,286
Unassigned Fund Balance	19,765,140	23,573,587	23,573,587	27,068,105
TOTAL RESERVES & FUND BALANCE	46,310,091	66,232,749	66,232,749	71,419,314
TOTAL REVENUE, TRANSFERS & FUND BALANCE	\$ 554,639,678	\$ 545,807,390	\$ 567,005,682	\$ 618,853,482
EXPENDITURES				
Instruction	\$ 300,278,417	\$ 328,160,766	\$ 292,128,080	\$ 368,600,976
Student Support Services	21,180,047	23,051,052	21,904,848	27,174,460
Instructional Media Services	6,065,773	6,915,528	6,405,197	7,125,604
Instructional and Curriculum Development Services	13,204,838	14,339,073	10,908,956	13,453,760
Instructional Staff Training Services	1,588,283	1,026,018	1,164,996	1,316,447
Instruction-Related Technology	3,002,144	3,295,805	4,226,869	3,322,074
Board	1,082,689	1,077,737	889,940	1,079,967
General Administration	1,886,303	2,038,204	2,342,631	2,200,091
School Administration	37,941,845	37,082,801	37,064,377	36,897,300
Facilities Acquisition and Construction	3,507,025	83,344	3,280,906	259,132
Fiscal Services	3,147,897	3,136,780	3,066,831	3,371,809
Central Services	7,404,040	11,120,066	10,852,470	12,275,422
Student Transportation Services	14,911,740	15,892,739	18,002,146	17,960,950
Operation of Plant	39,961,985	44,265,752	45,455,151	56,006,668
Maintenance of Plant	13,608,934	16,171,172	13,913,637	17,117,128
Administrative Technology Services	14,585,549	10,679,130	9,675,017	12,430,821
Community Services	5,029,716	2,646,476	4,499,488	2,728,909
Debt Service	-	-	7,413,132	6,689,530
Other Capital Outlay	19,704	3,938	2,391,696	52,520
TOTAL EXPENDITURES	488,406,929	520,986,378	495,586,368	590,063,568
OTHER USES OF FUNDS				
Transfers to Internal Service	-	-	-	-
Transfers to Food Service	-	-	-	-
TOTAL OTHER USES OF FUNDS	-	-	-	-
RESERVES & FUND BALANCE				
Nonspendable Fund Balance	1,160,391	1,188,913	1,721,809	1,721,809
Restricted Fund Balance	7,639,957	-	7,368,407	-
Committed Fund Balance	-	-	-	-
Assigned-State and Local Programs	14,743,113	-	17,212,707	-
Assigned-Subsequent FY Budget Appropriation of Fund Balance	19,115,701	-	18,048,286	-
Unassigned Fund Balance	23,573,587	23,632,099	27,068,105	27,068,105
TOTAL RESERVES & FUND BALANCE	66,232,749	24,821,012	71,419,314	28,789,914
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 554,639,678	\$ 545,807,390	\$ 567,005,682	\$ 618,853,482

Debt Service Fund

REVENUES	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
State Sources:				
CO&DS Withheld for SBE/COBI Bonds	\$ 43,224	\$ 42,550	\$ 41,961	\$ 46,350
SBE/COBI Bond Interest	3	-	4	-
Total State sources	43,227	42,550	41,965	46,350
Local Sources:				
Ad valorem taxes	-	-	-	-
Interest	3,620	-	1,474	-
Payment in Lieu of Taxes	-	-	-	-
Miscellaneous	1	-	1	-
Total Local Sources	3,621	-	1,475	-
TOTAL REVENUE	46,848	42,550	43,440	46,350
OTHER SOURCES OF FUNDS				
Transfers from Capital Fund	46,165,127	49,337,438	49,343,739	48,951,525
Proceeds of Refunding	-	-	-	-
Premium on Refunding	-	-	-	-
Restricted Fund Balance	1,734,004	1,777,349	1,777,349	1,824,061
TOTAL SOURCES OF FUNDS	47,899,131	51,114,787	51,121,088	50,775,586
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 47,945,979	\$ 51,157,337	\$ 51,164,528	\$ 50,821,936
EXPENDITURES (by object)				
Redemption of Principal	\$ 31,350,000	\$ 32,870,000	\$ 32,870,000	\$ 34,485,000
Interest	14,454,318	16,509,988	16,453,090	14,512,875
Dues and Fees	364,312	-	17,377	-
Payment to Refunded Escrow Agent	-	-	-	-
Miscellaneous Expense	-	-	-	-
TOTAL EXPENDITURES	46,168,630	49,379,988	49,340,467	48,997,875
OTHER USES OF FUNDS				
Payment to Refunded Bond Escrow Agent	-	-	-	-
Transfers to General Fund	-	-	-	-
Transfers to Capital Funds	-	-	-	-
TOTAL USES OF FUNDS	-	-	-	-
Restricted Fund Balance	1,777,349	1,777,349	1,824,061	1,824,061
TOTAL EXPENDITURES, OTHER USES & FUND BALANCES	\$ 47,945,979	\$ 51,157,337	\$ 51,164,528	\$ 50,821,936



Capital Projects Funds

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct	\$ -	\$ -	\$ 122,537	\$ -
Federal Through State and Local	-	-	-	-
State Sources				
CO&DS distributed to district	2,213,474	494,812	2,250,078	1,750,000
Interest on undistributed CO&DS	38,038	18,411	16,553	18,411
Other state sources	1,392,704	-	3,466,381	-
Total State Sources	3,644,216	513,223	5,733,012	1,768,411
Local Sources				
Ad valorem taxes	64,565,401	68,475,476	68,794,522	80,644,564
Sales tax	50,507,247	45,846,579	60,772,257	55,000,000
Interest income	305,304	3,000,000	(282,555)	100,000
Impact fees	12,372,661	6,000,000	14,508,144	9,000,000
Other local sources	187,901	-	68,746	-
Total Local Sources	127,938,514	123,322,055	143,861,114	144,744,564
TOTAL REVENUE	131,582,730	123,835,278	149,716,663	146,512,975
OTHER SOURCES OF FUNDS				
Proceeds of lease-purchase agreements	80,349,207	-	-	-
Transfers In	-	-	-	-
Other Financing Sources	4,468,309	-	199,275	-
TOTAL OTHER SOURCES	84,817,516	-	199,275	-
Restricted Fund Balance	207,403,271	285,800,673	285,800,673	272,306,425
Assigned Fund Balance	-	-	-	-
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 423,803,517	\$ 409,635,951	\$ 435,716,611	\$ 418,819,400
EXPENDITURES				
New Construction	\$ 40,727,858	\$ 51,750,000	\$ 54,913,138	\$ 100,200,000
Projects at Existing Schools & Facilities	28,802,696	31,864,304	32,336,294	53,745,169
Facilities Management	-	2,800,000	-	2,800,000
Technology	3,842,920	9,000,000	4,746,915	2,537,007
System Wide Equipment and Vehicles	1,179,675	1,000,000	587,343	1,700,000
Buses	443,812	2,295,160	1,777,536	-
Bus Safety Upgrades	-	-	-	2,300,000
Projects in Progress	-	121,776,993	-	136,450,251
TOTAL EXPENDITURES	74,996,961	220,486,457	94,361,226	299,732,427
OTHER USES OF FUNDS				
To General Fund	16,840,756	9,465,133	19,705,221	16,242,204
To Debt Service Funds	46,165,127	49,337,438	49,343,739	48,951,525
Interfund (Capital Projects Only)	-	-	-	-
TOTAL OTHER USES OF FUNDS	63,005,883	58,802,571	69,048,960	65,193,729
Restricted Fund Balance	285,800,673	130,346,923	272,306,425	53,893,244
Assigned Fund Balance	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 423,803,517	\$ 409,635,951	\$ 435,716,611	\$ 418,819,400

Capital Summary - By Fund

REVENUES	37XX			
	3610 CO&DS	3910 State and Local	Ad Valorem Taxes	3922 Sales Tax
Federal Through State and Local	\$ -	\$ -	\$ -	\$ -
State Sources:				
CO&DS distributed to district	1,750,000	-	-	-
Interest on undistributed CO&DS	18,411	-	-	-
Other state sources	-	-	-	-
Total State Sources	1,768,411	-	-	-
Local Sources:				
Ad valorem taxes	-	-	80,644,564	-
Sales tax	-	-	-	55,000,000
Interest income	-	-	50,000	50,000
Impact fees	-	-	-	-
Local Misc.	-	-	-	-
Total Local Sources	-	-	80,694,564	55,050,000
TOTAL REVENUE	1,768,411	-	80,694,564	55,050,000
OTHER SOURCES OF FUNDS:				
Proceeds of lease-purchase agreements	-	-	-	-
Transfers In	-	-	-	-
Other Financing Sources	-	-	-	-
Restricted Fund Balance	9,215,926	10,943,129	67,677,813	45,266,283
Total Other Sources	9,215,926	10,943,129	67,677,813	45,266,283
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 10,984,337	\$ 10,943,129	\$ 148,372,377	\$ 100,316,283
EXPENDITURES (by category)				
New Construction	\$ -	\$ -	\$ 13,993,000	\$ 8,025,000
Projects at Existing Schools and Facilities	-	-	27,555,593	26,189,576
Facilities Management	-	-	1,300,000	1,200,000
Technology	-	-	-	2,537,007
System Wide Equipment and Vehicles	-	-	1,700,000	-
Buses Safety Upgrades	-	-	2,300,000	-
Bus Replacements	-	-	-	-
Projects in Progress	-	661,808	61,241,936	23,751,652
TOTAL EXPENDITURES	-	661,808	108,090,529	61,703,235
TRANSFERS OUT:				
To General Fund	-	-	9,779,211	6,462,993
To Debt Service Funds	-	-	20,091,465	28,860,060
TOTAL TRANSFERS	-	-	29,870,676	35,323,053
Reserved for Projects in Progress				
Restricted Fund Balance	10,984,337	10,281,321	10,411,172	3,289,995
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 10,984,337	\$ 10,943,129	\$ 148,372,377	\$ 100,316,283

Capital Summary - By Fund

3930 Impact Fees	3931 Concurrency Agreements	3961 FY19 COPS	3962 FY21 COPS	3990 Capital Management	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	1,750,000
-	-	-	-	-	18,411
-	-	-	-	-	-
-	-	-	-	-	1,768,411
-	-	-	-	-	80,644,564
-	-	-	-	-	55,000,000
-	-	-	-	-	100,000
9,000,000	-	-	-	-	9,000,000
-	-	-	-	-	-
9,000,000	-	-	-	-	144,744,564
9,000,000	-	-	-	-	146,512,975
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
39,527,468	690,124	20,010,526	78,975,156	-	272,306,425
39,527,468	690,124	20,010,526	78,975,156	-	272,306,425
\$ 48,527,468	\$ 690,124	\$ 20,010,526	\$ 78,975,156	\$ -	\$ 418,819,400
\$ 26,432,000	\$ -	\$ -	\$ 51,750,000	\$ -	\$ 100,200,000
-	-	-	-	-	53,745,169
300,000	-	-	-	-	2,800,000
-	-	-	-	-	2,537,007
-	-	-	-	-	1,700,000
-	-	-	-	-	2,300,000
-	-	-	-	-	-
7,358,767	-	20,010,526	23,425,562	-	136,450,251
34,090,767	-	20,010,526	75,175,562	-	299,732,427
-	-	-	-	-	16,242,204
-	-	-	-	-	48,951,525
-	-	-	-	-	65,193,729
14,436,701	690,124	-	3,799,594	-	53,893,244
\$ 48,527,468	\$ 690,124	\$ 20,010,526	\$ 78,975,156	\$ -	\$ 418,819,400

Capital Five-Year Fiscal Forecast

	Budget	Forecast	Forecast	Forecast	Forecast
	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027
REVENUES					
Federal through state and local	\$ -	\$ -	\$ -	\$ -	\$ -
State sources:					
CO&DS distributed to district	1,750,000	1,750,000	1,750,000	1,750,000	1,750,000
Interest on undistributed CO&DS	18,411	18,411	18,411	18,411	18,411
PECO	-	-	-	-	-
Other state sources	-	-	-	-	-
Total state sources	1,768,411	1,768,411	1,768,411	1,768,411	1,768,411
Local sources:					
Ad valorem taxes	80,644,564	85,241,304	90,100,058	95,235,762	100,664,200
Sales tax	55,000,000	57,750,000	60,637,500	63,669,375	66,852,844
Interest income	100,000	100,000	100,000	100,000	100,000
Impact fees	9,000,000	9,000,000	9,000,000	9,000,000	9,000,000
Local Misc.	-	-	-	-	-
Total local sources	144,744,564	152,091,304	159,837,558	168,005,137	176,617,044
TOTAL REVENUE	146,512,975	153,859,715	161,605,969	169,773,548	178,385,455
OTHER SOURCES OF FUNDS:					
Proceeds of lease-purchase agreements	-	-	-	-	-
Transfers In	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Restricted Fund Balance	272,306,425	53,893,244	43,404,246	61,929,515	67,728,018
Total other sources	272,306,425	53,893,244	43,404,246	61,929,515	67,728,018
TOTAL REVENUE, OTHER SOURCES & FUND BALANCES	\$ 418,819,400	\$ 207,752,959	\$ 205,010,215	\$ 231,703,063	\$ 246,113,473
EXPENDITURES (by category)					
New Construction	\$ 100,200,000	\$ 45,150,000	\$ 65,200,000	\$ 93,700,000	\$ 13,000,000
Projects at Existing Schools and Facilities	53,745,169	46,495,186	20,281,016	12,679,086	11,150,000
Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology	2,537,007	2,537,007	2,716,902	9,000,000	9,000,000
System Wide Equipment and Vehicles	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Bus Safety Upgrades	-	2,386,960	2,386,960	2,386,960	2,386,960
Bus Replacements	2,300,000	-	-	-	-
Projects in Progress	136,450,251	-	-	-	-
TOTAL EXPENDITURES	299,732,427	101,069,153	95,084,878	122,266,046	40,036,960
TRANSFERS OUT:					
To General Fund	16,242,204	14,325,935	11,938,434	5,655,336	5,655,336
To Debt Service Funds	48,951,525	48,953,625	36,057,388	36,053,663	36,059,450
TOTAL TRANSFERS	65,193,729	63,279,560	47,995,822	41,708,999	41,714,786
Reserved for projects in progress	-	-	-	-	-
Restricted Fund Balance	53,893,244	43,404,246	61,929,515	67,728,018	164,361,727
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 418,819,400	\$ 207,752,959	\$ 205,010,215	\$ 231,703,063	\$ 246,113,473

Capital Five-Year Work Program

	Budget 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Major Projects - New Construction					
Woodward Elm - Renovations and Addition	1,750,000	-	-	-	-
Turie T. Small Elm - Master Plan	16,000,000	-	-	-	-
Tomoka Elm - Master Plan	35,000,000	2,000,000	-	-	-
Starke Elm - Renovations and Classroom Addition	16,500,000	1,000,000	-	-	-
Orange City Elm - Renovations and Classroom Addition	28,300,000	1,200,000	-	-	-
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	-	10,000,000	5,000,000	1,200,000	-
Enterprise Elm - Master Plan	2,000,000	18,000,000	2,000,000	-	-
McInnis Elm - Renovations and Administration Addition	650,000	6,500,000	500,000	-	-
Spruce Creek Elm - Campuswide HVAC and Lighting	-	1,200,000	12,200,000	-	-
Turie T. Small Elm - Joint Venture	-	1,500,000	5,000,000	500,000	-
Avalon Park	-	-	3,000,000	65,000,000	3,000,000
Timbercrest Elm - Classroom Addition	-	700,000	7,000,000	500,000	-
Citrus Grove Elm - Classroom Addition	-	800,000	8,000,000	500,000	-
Silver Sands Mid - Classroom Addition and Remodeling	-	1,500,000	12,000,000	750,000	-
Ormond Beach Elm - Renovations	-	-	500,000	5,000,000	-
Creekside Mid - Classroom Addition	-	750,000	8,500,000	750,000	-
Port Orange Elm - Renovations	-	-	750,000	8,500,000	-
Read-Patillo Elm - Remodeling	-	-	750,000	8,500,000	-
Pineridge HS - Classroom Addition	-	-	-	1,000,000	-
New Smyrna Beach Mid - Classroom Addition	-	-	-	1,500,000	10,000,000
Total Major Projects - New Construction	100,200,000	45,150,000	65,200,000	93,700,000	13,000,000
Projects at Existing Schools and Facilities					
Atlantic HS - Install Grandstands	150,000	-	-	-	-
Atlantic HS - Pressbox Concession	300,000	-	-	-	-
Atlantic HS - Repair Exterior Doors	-	-	306,000	-	-
Atlantic HS - Upgrade Auditorium Seating and Flooring	792,000	-	-	-	-
Blue Lake Elm - Resurface Basketball Court	100,000	-	-	-	-
Brewster Center - Interior Renovations	-	-	3,000,000	-	-
Brewster Center - Repair Wood Floor Joists	-	117,600	-	-	-
Brewster Center - Replace First and Second Floor Outside Air Units	464,445	-	-	-	-
Brewster Center - Replace Generator, Upgrade Main Electrical Distribution	-	2,000,000	-	-	-
Campbell Mid - Generator Replacement	-	225,000	-	-	-
Campbell Mid - Repair Security Gates	78,000	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 1 and 2	-	-	-	1,129,086	-
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	2,219,661	-	-	-	-
Campbell Mid - Upgrade HVAC Bldgs. 5 and 9	-	-	1,817,016	-	-
Campbell Mid - Upgrade HVAC Bldgs. 8 and 10	-	518,906	-	-	-
Chisholm Elm - Perimeter Fencing	115,000	-	-	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting Bldgs 1 and 4	-	3,777,026	-	-	-
DeBary Elm - Resurface Bus Loop and Parking	350,000	-	-	-	-
DeLand HS - Replace Cafeteria Chiller	941,512	-	-	-	-
DeLand HS - Replace Site Generator	528,000	-	-	-	-
DeLand HS - Softball Field Lighting	-	660,000	-	-	-
DeLand HS - Upgrade HVAC Bldgs 14 and 15	-	3,022,390	-	-	-
Deltona HS - Rebuild Chillers, Cooling Tower and Piping	-	2,400,000	-	-	-
Deltona HS - Relocate and Replace Shelter Generator	1,400,000	-	-	-	-
Deltona HS - Repair Building Cracks Campus Wide	1,500,000	-	-	-	-
Deltona HS - Upgrade Stage Lighting	100,000	-	-	-	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	1,759,583	-	-	-	-
Deltona Transportation - Site Improvements	-	2,000,000	-	-	-
Forest Lake Elm - Resurface Basketball Court	100,000	-	-	-	-
Freedom Elm - Upgrade Parking Lot Lighting	250,000	-	-	-	-
Friendship Elm - Replace Intercom	483,000	-	-	-	-
Galaxy Mid - Replace 50 KW Kitchen Generator	200,000	-	-	-	-
Galaxy Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
Galaxy Mid - Upgrade Intrusion and Monitoring	396,000	-	-	-	-
George Marks Elm - Coat Roof Bldg 2	33,600	-	-	-	-

Capital Five-Year Work Program

	Budget 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Heritage Mid - Replace Gymnasium Bleachers	400,000	-	-	-	-
Heritage Mid - Replace Roof Campus Wide	200,000	-	-	-	-
Heritage Mid - Resurface Tennis and Basketball Courts	60,000	-	-	-	-
Heritage Mid - Upgrade Chiller, HVAC Ceiling and Lighting Bldg. 3	-	2,930,610	-	-	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 7	-	1,800,000	-	-	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 6 and 8	3,608,302	-	-	-	-
Holly Hill School - Replace Switchgear Bldg. 6	300,000	-	-	-	-
Indian River Elm - Replace Doors and Hardware Buildings 2 and 3	831,600	-	-	-	-
Indian River Elm - Upgrade HVAC , Ceiling and Lighting Bldgs 2, 3 and 4	-	2,591,224	-	-	-
Indian River Elm - Upgrade Intrusion and Monitoring	396,000	-	-	-	-
Mainland HS - Upgrade Chiller Plant	-	1,700,000	-	-	-
Mainland HS - Upgrade Site Lighting	-	900,000	-	-	-
McInnis Elm - Potable Water and Sanitary Sewer	100,000	100,000	350,000	100,000	100,000
McInnis Elm - Upgrade Site Lighting	250,000	-	-	-	-
New Smyrna Beach HS - Replace Intercom	690,000	-	-	-	-
New Smyrna Beach HS - Upgrade Controls Campus Wide	-	1,629,826	-	-	-
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	1,150,000	-	-	-	-
New Smyrna Beach HS - Traffic Signal	300,000	-	-	-	-
New Smyrna Beach Mid - Replace Millwork Campus Wide	-	1,479,604	-	-	-
Palm Terrace Elm - Replace Roof	2,338,000	-	-	-	-
Pathways Elm - Replace Fire Alarm	990,000	-	-	-	-
Pathways Elm - Upgrade Parking Lot Poles and Lighting	-	-	258,000	-	-
Pierson Elm - Upgrade Fire Supression Water Tank	95,497	-	-	-	-
Pierson Transportation - Remove Underground Fuel Tank and Pumps	150,000	-	-	-	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	2,488,374	-	-	-	-
Pine Trail Elm - Intercom Replacement	150,000	-	-	-	-
Port Orange Elm - Renovate Reception Area	-	168,000	-	-	-
Port Orange Elm - Parking Area	100,000	-	-	-	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	150,000	-	-	-	-
Port Orange Elm - Renovate Reception	130,000	-	-	-	-
Portables - Lease	100,000	100,000	100,000	100,000	100,000
Portables - Moves & Compliance	400,000	400,000	400,000	400,000	400,000
River Springs Mid - New Chiller Plant	-	-	3,500,000	-	-
RJ Longstreet Elm - Upgrade Lighting at Parking Lot and Canopy	250,000	-	-	-	-
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	3,579,930	-	-	-	-
Seabreeze HS - Reroof Media Center	504,536	-	-	-	-
Silver Sands Mid - Replace Gymnasium Bleachers	-	-	-	400,000	-
Silver Sands Mid - Renovate Culinary Lab	514,700	-	-	-	-
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	175,000	-	-	-	-
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	528,000	-	-	-	-
Southwestern Mid - Replace 250 Ton Chiller	700,000	-	-	-	-
Sugar Mill Elm - Intercom Replacement	250,000	-	-	-	-
Sunrise Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 2 and 3	-	2,125,000	-	-	-
Sunrise Elm - Upgrade OAU and Chiller Bldgs. 1 - 4	-	1,300,000	-	-	-
T. Dewitt Taylor Mid-HS - Replace Gutters	260,534	-	-	-	-
Transportation - Warehouse DeLand - Warehouse Renovations	2,500,000	-	-	-	-
University HS - Install Grandstands	275,000	-	-	-	-
University HS - Pressbox Concession	300,000	-	-	-	-
University HS - Repair Wall Flashings Bldg 2	177,360	-	-	-	-
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	1,007,535	-	-	-	-
Westside Elm - Replace Doors and Hardware Bldg. 1	764,000	-	-	-	-
Various Locations - Rural Broadband	2,500,000	-	-	-	-
Various Schools - HS School Athletics	3,070,000	3,000,000	3,000,000	3,000,000	3,000,000
Various Schools - Infrastructure for Technology	250,000	250,000	250,000	250,000	250,000

Capital Five-Year Work Program

	Budget 2022-2023	Forecast 2023-2024	Forecast 2024-2025	Forecast 2025-2026	Forecast 2026-2027
Various Schools - Minor Projects	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Various Schools - Minor Projects - Spruce Creek HS	500,000	-	-	-	-
Various Schools - Parking Lot Improvements	-	4,000,000	-	-	-
Various Schools - Pavilions	250,000	-	-	-	-
Various Schools - Playgrounds	350,000	300,000	300,000	300,000	300,000
Various Schools - Security	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000
Total Projects at Existing Schools and Facilities	53,745,169	46,495,186	20,281,016	12,679,086	11,150,000
Facilities Management					
Facilities Management - Various Projects	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Total Facilities Management	2,800,000	2,800,000	2,800,000	2,800,000	2,800,000
Technology					
Network, EDP & Communications Equipment	2,537,007	2,537,007	2,716,902	9,000,000	9,000,000
Total Technology	2,537,007	2,537,007	2,716,902	9,000,000	9,000,000
System Wide Equipment and Vehicles					
Various Schools & Departments Vehicles	500,000	500,000	500,000	500,000	500,000
Various Schools & Departments Furniture & Equipment	1,200,000	1,200,000	1,200,000	1,200,000	1,200,000
Total System Wide Equipment and Vehicles	1,700,000	1,700,000	1,700,000	1,700,000	1,700,000
Buses					
Transportation Dept - Bus Safety Upgrades	2,300,000	-	-	-	-
Transportation Dept - Bus Replacement	-	2,386,960	2,386,960	2,386,960	2,386,960
Total Buses	2,300,000	2,386,960	2,386,960	2,386,960	2,386,960
PROJECT TOTALS	\$ 163,282,176	\$ 101,069,153	\$ 95,084,878	\$ 122,266,046	\$ 40,036,960
Transfers					
Transfers - To General Fund	16,242,204	14,325,935	11,938,434	5,655,336	5,655,336
Transfers - To Debt Service	48,951,525	48,953,625	36,057,388	36,053,663	36,059,450
Total Transfers	65,193,729	63,279,560	47,995,822	41,708,999	41,714,786
GRAND TOTAL	\$ 228,475,905	\$ 164,348,713	\$ 143,080,700	\$ 163,975,045	\$ 81,751,746

Capital Projects Details

NAME	2021-2022 Expenditures	2022-2023 Rebudgets	2022-2023 New Budgets
NEW CONSTRUCTION			
Chisholm Elm - Replacement	\$ 178,009	\$ 1,589,250	\$ -
Deltona Middle - Master Plan	24,709,142	11,763,859	-
George Marks Elm - Master Plan	272,280	1,486,838	-
New Smyrna Beach Middle - Cafeteria and Media Center Renovations	-	335,012	-
New Smyrna Beach Middle - HVAC, Ceiling, Lighting and Flooring Campus Wide	10,862,354	5,480,929	-
Osceola Elementary - Master Plan	14,684,628	20,624,129	-
Turie T. Small Elementary - Master Plan	1,358,944	24,947,688	16,000,000
Woodward Elementary - Renovations and Addition	2,547,438	21,166,707	1,750,000
Tomoka Elm - Master Plan	149,076	1,876,056	35,000,000
Starke Elm - Renovations and Additions	77,910	1,491,567	16,500,000
Orange City Elm - Renovations and Additions	73,357	1,625,259	28,300,000
Spruce Creek HS - Classroom Addition and Auditorium Remodeling	-	1,200,000	-
Enterprise Elm - Master Plan	-	-	2,000,000
McInnis Elm - Renovations and Administration Addition	-	-	650,000
TOTAL NEW CONSTRUCTION	54,913,138	93,587,294	100,200,000
PROJECTS AT EXISTING SCHOOLS AND FACILITIES			
All High Schools - Athletic Facility Leases	139,630	-	-
Atlantic HS - Athletic Field Renovations	91,998	1,715	-
Atlantic HS - Campus Wide Reroof	2,275,487	1,165,273	-
Atlantic HS - CTE Metal Building	61,988	157,669	-
Atlantic HS - Install Grandstands	-	-	150,000
Atlantic HS - Pressbox Concession	-	-	300,000
Atlantic HS - Replace Generator Bldg 1	62,479	418,846	-
Atlantic HS - Replace Gym Bleachers	21,161	383,865	-
Atlantic HS - Upgrade Auditorium Seating and Flooring	-	-	792,000
Atlantic HS - Upgrade Fire Alarm and Intercom	1,117,431	116,627	-
Atlantic HS - Upgrade HVAC Ceiling and Lighting Bldgs 9 and 10	630,380	1,653,226	-
Blue Lake Elm - Intermediate Playground	-	-	120,000
Blue Lake Elm - Resurface Basketball Court	-	-	100,000
Brewster Center - Replace First and Second Floor Outside Air Units	-	-	464,445
Campbell Mid - Media Center HVAC	31,841	349,247	-
Campbell Mid - Repair Security Gates	-	-	78,000
Campbell Mid - Replace Kitchen HVAC Unit	59,132	-	-
Campbell Mid - Upgrade HVAC Bldgs. 3 and 7	-	-	2,219,661
Campbell Mid - Upgrade HVAC Bldgs. 4, 6	580,656	153,035	-
Chisholm Elm - Perimeter Fencing	-	-	115,000
COBI Bonds - Closing Cost	2,631	-	-
Coronado Beach Elm - Foundation Moisture Mitigation Bldgs 4 and 5	62,997	153,932	-
Coronado Beach Elm - Pavilion	15,903	218,386	-
Coronado Beach Elm - Replace Intermediate Playground	-	90,000	-
Creekside Mid - Upgrade HVAC Bldg 4	733,802	1,493,843	-
Creekside Mid - Fire Alarm Replacement	465,940	478,678	-
Creekside Mid - Gutter Replacement	7,659	383,319	-
Creekside Mid - Upgrade HVAC Bldgs 6, 8 and New Generator	1,419,390	118,436	-
Cypress Creek Elm - Playground Shade Structure	603	47,990	-
DeBary Elm - New Parent Loop and Donald Smith Blvd Turn Lanes	190,613	1,445,348	-
DeBary Elm - Upgrade Cooling Tower, Piping and Heat Pump	304	-	-
DeBary Elm - Upgrade HVAC, Ceiling and Lighting, Bldg. 2	661,869	99,424	-
DeBary Elm - Resurface Bus Loop and Parking	-	-	350,000
DeLand Administration - Data Center HVAC	-	770,000	-
DeLand Administration - Upgrade Data Center Backup Power	-	275,000	-
DeLand HS - Campus Wide Signage Upgrades	221,436	213,106	-
DeLand HS - Replace Gym Bleachers	-	8,850	-
DeLand HS - Baseball Field Lighting	-	-	1,320,000

Capital Projects Details

NAME	2021-2022 Expenditures	2022-2023 Rebudgets	2022-2023 New Budgets
DeLand HS - Replace Cafeteria Chiller	-	-	941,512
DeLand HS - Replace Site Generator	-	-	528,000
DeLand HS - Sand Volleyball Courts	-	-	210,000
DeLand HS - Upgrade Fire Alarm and Intercom	139,142	1,204	-
DeLand HS - Upgrade HVAC Bldgs 3,4 16	37,017	-	-
DeLand Mid - Campus Wide VAV Insulation	3,354	148,531	-
DeLand Warehouse - Lease	-	109,304	-
Deltona HS - Intercom Replacement	219,993	25,169	-
Deltona HS - Replace Gym Bleachers	214,380	-	-
Deltona HS - Building Cracks	-	75,000	-
Deltona HS - Parking Lot Tree Removal and Lighting Upgrade	25,056	326,370	-
Deltona HS - Power Feeder Replacement Bldg 3	45,607	30,335	-
Deltona HS - Relocate and Replace Shelter Generator	-	-	1,400,000
Deltona HS - Repair Building Cracks Campus Wide	-	-	1,500,000
Deltona HS - Re-Sod Football Field	-	164,570	-
Deltona HS - Upgrade Stage Lighting	-	-	100,000
Deltona Lakes Elm - Pavilions	198,704	11,505	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting, Bldgs. 5,6	1,326,622	293,068	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs 1 - 2	378,723	1,038,869	-
Deltona Lakes Elm - Upgrade HVAC, Ceiling and Lighting Bldgs. 3 and 4	-	-	1,759,583
Edgewater Public Elm - Security Fencing	1,688	90,378	-
Enterprise Elm - Intercom Replacement	-	14,464	-
Enterprise Elm - Replace Intermediate Playground	-	-	110,000
Facilities Services - New Deletion Warehouse	82,816	3,070	-
Facilities Services - Upgrade Chiller Plant	3,050	-	-
Forest Lake Elm - Interior Paint	14,214	106,026	-
Forest Lake Elm - Intermediate Playground	-	-	120,000
Forest Lake Elm - Replace Fire Alarm	759	-	-
Forest Lake Elm - Replace OAU and Duct Work	91,565	1,427,284	-
Forest Lake Elm - Resurface Basketball Court	-	-	100,000
Freedom Elm - Upgrade Parking Lot Lighting	-	-	250,000
Friendship Elm - Pavilions	205,225	12,252	-
Friendship Elm - Replace Fire Alarm & Intercom	759	-	-
Friendship Elm - Replace Intercom	-	-	483,000
Galaxy Mid - Replace 50 KW Kitchen Generator	-	-	200,000
Galaxy Mid - Replace Gymnasium Bleachers	-	-	400,000
Galaxy Mid - Upgrade Door Hardware	43,231	665,565	-
Galaxy Mid - Upgrade Intrusion and Monitoring	-	-	396,000
Galaxy Mid - Concrete Restroom	-	125,000	-
Galaxy Mid - Replace Intercom	26,301	19,731	-
Galaxy Mid - Upgrade Parking Lots Poles and Lighting	78,190	61,973	-
George Marks Elm - Roof Replacement, Bldg. 3	71,858	8,730	-
George Marks Elm - Coat Roof Bldg 2	-	-	33,600
Heritage Mid - Replace Gymnasium Bleachers	-	-	400,000
Heritage Mid - Replace Roof Campus Wide	-	-	200,000
Heritage Mid - Resurface Tennis and Basketball Courts	-	-	60,000
Hinson Mid - Replace Gutters and Downspouts	11,916	494,367	-
Hinson Mid - Upgrade HVAC and Lighting Bldg. 9	638,805	1,230,686	-
Hinson Mid - Upgrade HVAC, Ceiling and Lighting Bldgs. 6 and 8	-	-	3,608,302
Holly Hill School (K-8) - Replace Switchgear Bldg. 6	-	-	300,000
Horizon Elm - Pavilion	-	-	250,000
Indian River Elm - Replace Exterior Doors	-	8,296	-
Indian River Elm - Door Replacement Bldgs 1 and 4	39,233	723,163	-
Indian River Elm - Replace Doors and Hardware Buildings 2 and 3	-	-	831,600
Indian River Elm - Upgrade Intrusion and Monitoring	-	-	396,000
Mainland HS - Awning Repair	75,014	87,493	-

Capital Projects Details

NAME	2021-2022 Expenditures	2022-2023 Rebudgets	2022-2023 New Budgets
Mainland HS - Renovate Tracks	549,176	2,506	-
Mainland HS - Athletic Field Lighting	706,493	128,076	-
Mainland HS - LED Lighting Upgrade Campus Wide	-	687,224	-
Mainland HS - Security Fencing	3,111	229,999	-
Mainland HS - Upgrade Chiller Plant	16,584	160,615	-
Manatee Cove Elm - Campus-wide Chiller Pipes	238,821	114,811	-
McInnis Elm - Media Center Retrofit	377,543	93,888	-
McInnis Elm - Potable Water and Sanitary Sewer	-	200,000	100,000
McInnis Elm - Replace Fire Alarm	-	250,000	-
McInnis Elm - Upgrade Site Lighting	-	-	250,000
New Smyrna Beach HS - Renovate Tracks	371,517	95,615	-
New Smyrna Beach HS - Install New Building and Parking Area	73,194	-	-
New Smyrna Beach HS - New Marquee	60,734	-	-
New Smyrna Beach HS - Replace Intercom	-	-	690,000
New Smyrna Beach HS - Sand Volleyball Courts	-	-	210,000
New Smyrna Beach HS - Traffic Signal	-	-	300,000
New Smyrna Beach HS - Upgrade BAS Campus Wide	326,763	3,006	-
New Smyrna Beach HS - Upgrade BAS System Bldgs 6 - 8	-	-	1,150,000
New Smyrna Beach Mid - New Parent Loop and Parking	624,190	590,889	-
New Smyrna Beach Transportation - Refurbish Fuel Island	32,399	161,877	-
Orange City Elm - Replace Fire Alarm	275,520	2,881	-
Ormond Beach Elm - Renovate Art Room Flooring, Ceiling and Lighting	70,762	78,943	-
Ormond Beach Elm - Reroof Bldg 2	63,638	32,556	-
Ormond Beach Elm - Upgrade HVAC Bldg 1	6,732	-	-
Ormond Beach Elm - Coat Roof East Side Bldg. 1	5,634	100,685	-
Osceola Elm - Replace Fire Alarm	-	300,000	-
Palm Terrace Elm - Replace Main Electrical Switchgear	180,131	29,599	-
Palm Terrace Elm - Replace Roof	3,466	195,280	2,338,000
Palm Terrace Elm - Media Center Retrofit	-	100	-
Palm Terrace Elm - Replace Fire Alarm	40,973	718,451	-
Pathways Elm - New Marquee	86,284	-	-
Pathways Elm - Replace 55-Ton Chiller Bldg No. 9	790	-	-
Pathways Elm - Replace Fire Alarm	-	-	990,000
Pierson Elm - Replacement	-	3,733	-
Pierson Elm - Upgrade Fire Suppression Water Tank	-	-	95,497
Pierson Transportation - Remove Underground Fuel Tank and Pumps	-	-	150,000
Pine Ridge HS - CTE Metal Building	141	5,483	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting, Bldgs. 6 and 7	1,017,649	409,879	-
Pine Ridge HS - Campus Wide Reroof	2,098	-	-
Pine Ridge HS - Replace Gym Bleachers	21,161	383,865	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldg 3	253,151	1,771,981	-
Pine Ridge HS - Upgrade HVAC, Ceiling and Lighting Bldgs. 9 and 10	-	-	2,488,374
Pine Trail Elm - Electrical Switch Gear Upgrade	633	-	-
Pine Trail Elm - Intercom Replacement	-	-	150,000
Pine Trail Elm - Replace Gutter and Downspouts	282,265	28,448	-
Port Orange Elm - Repair and Coat Roof, Bldgs. 1 and 2	145,248	9,574	-
Port Orange Elm - Replace Fire Alarm	24,150	43,798	-
Port Orange Elm - Parking Area	-	-	100,000
Port Orange Elm - Pavilion	19,293	224,832	-
Port Orange Elm - Remodel Clinic and Office Toilet Rooms	-	-	150,000
Port Orange Elm - Renovate Reception	-	-	130,000
Port Orange Elm - Repair Floor Joists, 2nd Floor	2,531	-	-
Portables - Moves and Compliance	1,247	7,906	400,000
Pride Elm - Replace Shelter Generators	133,760	980,063	-
Read Pattillo Elm - Pavilion	18,914	206,702	-
River Springs Mid - Security Fencing	-	44,190	-

Capital Projects Details

NAME	2021-2022 Expenditures	2022-2023 Rebudgets	2022-2023 New Budgets
Riverview Learning Center - Fire Alarm/Intercom System	14,340	289,430	-
Riverview Learning Center - Replace HVAC Controls	-	40,000	-
RJ Longstreet Elm - Metal Reroof Bldgs. 3-8	7,405	314,916	-
RJ Longstreet Elm - Upgrade Lighting at Parking Lot and Canopy	-	-	250,000
Seabreeze HS - HVAC Renovation Bldg. 2	1,396,833	41,900	-
Seabreeze HS - Intercom Replacement	21,894	231,247	-
Seabreeze HS - Media Center Retrofit	-	972	-
Seabreeze HS - New Chiller 3, Upgrade HVAC Bldgs 4, 5, and 6	-	-	3,579,930
Seabreeze HS - Reroof Media Center	-	187,368	504,536
Seabreeze HS - Upgrade HVAC Bldgs 8 and 9	264,403	2,672,038	-
Silver Sands Mid - Renovate Culinary Lab	-	-	514,700
Silver Sands Mid - Replace Cafeteria 30 Ton WSHP	-	-	175,000
Silver Sands Mid - Replace Main Electrical Switchgear Bldg 12	-	-	528,000
Silver Sands Mid - Bldg. 12 WHSP Replacement	-	96,322	-
Silver Sands Mid - Circulation for Security, Administration Relocation	2,000,372	63,052	-
South Daytona Elm - Pavilions	195,784	13,151	-
Southwestern Mid - Replace 250 Ton Chiller	-	-	700,000
Southwestern Mid - Repipe Sewer Bldg 8	-	1,973	-
Southwestern Mid - Reroof Bldg 6 and 7	37,417	-	-
Spirit Elm - Replace Intermediate Playground	90,455	-	-
Spruce Creek Elm - Replace HVAC Controls	-	150,000	-
Spruce Creek Elm - Replace Main Electrical Switchgear	181,826	627,902	-
Spruce Creek Elm - Upgrade Fire Alarm	1,310	-	-
Spruce Creek HS - Renovate Gymnasium	-	265,346	-
Spruce Creek HS - Replace Rooftop AC Unit	-	50,000	-
Spruce Creek HS - Sand Volleyball Courts	-	-	210,000
Starke Elm - Coat Roof Bldgs 11 - 14 and Reroof Media Center Canopies	373	-	-
Starke Elm - Replace Intermediate Playground	-	90,000	-
Starke Elm - Reroof Media Center	15,860	-	-
Sugar Mill Elm - Pavilions	195,121	12,177	-
Sugar Mill Elm - Replace Gutters and Downspouts	6,617	232,146	-
Sugar Mill Elm - Intercom Replacement	-	-	250,000
Sugar Mill Elm - Relocate Bicycle Pad and Rack	-	49,721	-
Sunrise Elm - Replace Underground Condensor Water Piping	88,666	-	-
Sunrise Elm - Campus Wide Reroof	1,282,574	391,743	-
Sunrise Elm - Drainage Between Buildings	174,068	533,005	-
Sweetwater Elm - Replace Fire Alarm	440,450	11,989	-
T. Dewitt Taylor Mid HS - Replace Gutters	-	191,291	260,534
T. Dewitt Taylor Mid-HS - Replace Football Field Lighting	-	-	800,000
T. Dewitt Taylor Mid-HS - Resurface Tennis and Basketball Courts	-	-	60,000
T. Dewitt Taylor Mid-HS - Sand Volleyball Courts	-	-	210,000
Timbercrest Elm - Replace Fresh Air Unit, Bldg. 7	6,109	140,895	-
Timbercrest Elm - Upgrade Chiller Plant	24,849	201,320	-
Timbercrest Elm - Replace Loop Boiler	-	40,000	-
Tomoka Elm - Replace 55-Ton Chiller Bldg No. 1	790	-	-
Tomoka Elm - Intercom System	35,401	-	-
Transportation - Warehouse DeLand - Warehouse Renovations	-	-	2,500,000
Turie T. Small Elm - Replace AC Unit in Cafeteria	-	38,530	-
Turie T. Small Elm - Replace Main Electrical Switchgear, Bldg. 7	103,707	98,481	-
University HS - Intercom Replacement	177,194	126,576	-
University HS - Install Grandstands	-	-	275,000
University HS - Pressbox Concession	-	-	300,000
University HS - Renovate Cupola	129,404	123,738	-
University HS - Repair Wall Flashings Bldg 2	-	-	177,360
University HS - Resurface Tennis Courts	-	-	50,000
University HS - Upgrade AHU Sensors, Dampers and Duct Heaters	-	-	1,007,535

Capital Projects Details

NAME	2021-2022 Expenditures	2022-2023 Rebudgets	2022-2023 New Budgets
University HS - Upgrade Chiller Plant	3,015,985	1,467,091	-
Various - Infrastructure for Technology	251,739	32,844	250,000
Various - Minor Projects	2,231,020	827,866	4,500,000
Various - Security	476,186	293,466	3,000,000
Various Locations - Rural Broadband	-	-	2,500,000
Various Schools - School Hardening - Safety and Security of School Buildings	76,358	22,997	-
Various Schools - 21 School Hardening - Safety and Security of School Buildings	393,217	445,440	-
Various Schools - Leased Portables	40,005	66,720	100,000
Volusia Pines Elm- Replace AC Unit in Cafeteria	-	98,267	-
Westside Elm - Renovations & Addition	93,307	1,096,246	-
Westside Elm - Replace Doors and Hardware Bldg. 1	-	-	764,000
TOTAL PROJECTS AT EXISTING SCHOOLS AND FACILITIES	32,336,294	37,473,836	53,745,169
FACILITIES MANAGEMENT			
MOVED TO SPECIFIC PROJECTS AT END OF YEAR	-	-	2,800,000
TOTAL FACILITIES MANAGEMENT	-	-	2,800,000
TECHNOLOGY			
ERP Software - Enterprise Resource Planning	96,597	995,011	-
Various Schools & Depts - District Wide Technology Equipment	4,650,318	920,624	2,537,007
TOTAL TECHNOLOGY	4,746,915	1,915,635	2,537,007
SYSTEM WIDE EQUIPMENT AND VEHICLES			
School & Department Equipment & Vehicles	587,343	695,785	1,700,000
TOTAL SYSTEM WIDE EQUIPMENT AND VEHICLES	587,343	695,785	1,700,000
BUSES			
Transportation - Buses	1,777,536	2,777,701	-
Bus Safety Upgrades	-	-	2,300,000
TOTAL BUSES	1,777,536	2,777,701	2,300,000
TRANSFERS			
Transfer to General Fund for Qualified Expenditures	19,705,221	-	16,242,204
Transfer to Debt Service Fund	49,343,739	-	48,951,525
TOTAL TRANSFERS	69,048,960	-	65,193,729
TOTAL 2021-2022 EXPENDITURES	\$ 163,410,186		
TOTAL 2022-2023 REBUDGETS (PROJECTS IN PROGRESS)		\$ 136,450,251	
TOTAL 2022-2023 NEW BUDGETS			\$ 228,475,905

Special Revenue Fund - Food Service

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
School Lunch Reimbursement	-	-	23,912,293	16,000,000
School Breakfast Reimbursement	-	5,000,000	5,885,718	5,000,000
After School Snack Reimbursement	-	16,000,000	-	-
Child Care Food Program	1,033,513	1,000,000	1,392,859	1,000,000
USDA Donated Foods	1,952,708	2,141,617	2,948,046	2,300,000
Cash in Lieu of Commodities	72,092	75,000	87,548	85,000
Summer Food Service Program	22,260,056	4,300,000	401,552	500,000
Nutrition Education and Training Program	43,603	40,000	38,474	40,000
Other Federal Through State	695,878	-	30,263	-
Miscellaneous State Revenue	14,054	-	-	-
Total Federal Through State	26,071,904	28,556,617	34,696,753	24,925,000
School Breakfast/Lunch Supplement	301,911	295,000	291,361	287,000
Local Sources				
Interest on Investments	11,518	100,000	45,119	50,000
Gifts, Grants, Bequests	1,000	-	-	-
Student Breakfasts/Lunches	-	-	-	865,000
Adult Breakfasts/Lunches	116,397	130,000	66,438	-
Student and Adult al La Carte	85,844	500,000	403,485	400,000
Student Snacks	-	-	-	-
Other Food Sales	426,928	503,000	403,638	402,500
Other Miscellaneous Local Sources	82,583	-	16,675	-
Prior Year Refunds	17,573	-	-	-
Total Local Sources	741,843	1,233,000	935,355	1,717,500
Total Revenue	27,115,658	30,084,617	35,923,469	26,929,500
Transfers In	237,703	-	-	-
Sale of Equipment	-	-	-	-
Nonspendable Fund Balance	2,115,112	672,611	672,611	2,936,157
Restricted Fund Balance	7,989,515	13,833,539	13,833,539	18,270,502
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 37,457,988	\$ 44,590,767	\$ 50,429,619	\$ 48,136,159
EXPENDITURES				
Salaries	\$ 7,114,562	\$ 10,600,000	\$ 7,034,870	\$ 8,992,021
Employee Benefits	3,597,072	4,766,756	3,308,849	3,372,280
Purchased Services	981,966	2,059,000	1,616,125	2,354,966
Energy Supplies	79,531	10,000	9,955	95,000
Material and Supplies	10,449,334	12,000,517	16,008,904	18,963,160
Capital Outlay	47,119	140,839	66,253	85,000
Other Expenses	589,786	700,000	641,782	770,000
Other Capital Outlay	92,468	1,360,661	536,222	1,400,000
TOTAL OPERATING EXPENSES	22,951,838	31,637,773	29,222,960	36,032,427
Transfers Out	-	-	-	-
Nonspendable Fund Balance	672,611	672,611	2,936,157	2,936,157
Restricted Fund Balance	13,833,539	12,280,383	18,270,502	9,167,575
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 37,457,988	\$ 44,590,767	\$ 50,429,619	\$ 48,136,159

Special Revenue Fund - Other Federal Programs

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Career and Technical Education	640,592	783,600	775,621	856,689
Teacher & Principal Training & Recruiting-Title II, Part A	2,105,148	2,240,794	2,043,294	2,718,920
Individuals with Disabilities Education Act (IDEA)	14,854,405	15,660,955	15,087,561	19,545,507
Elementary and Secondary Education Act, Title I	17,562,930	23,090,132	21,839,618	29,883,872
Language Instruction - Title III	798,780	670,374	910,990	910,426
Twenty-First Century Schools - Title IV	963,467	1,296,747	915,175	1,924,998
Federal Through Local	-	-	-	-
Miscellaneous Federal Through State	1,109,821	1,555,473	1,137,472	2,815,019
Inception of Capital Lease	-	-	-	-
Total Federal Through State	38,035,143	45,298,075	42,709,731	58,655,431
Transfers & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE,	\$ 38,035,143	\$ 45,298,075	\$ 42,709,731	\$ 58,655,431
TRANSFERS & FUND BALANCES	\$ 38,035,143	\$ 45,298,075	\$ 42,709,731	\$ 58,655,431
EXPENDITURES				
Instruction	\$ 17,350,211	\$ 20,664,982	\$ 19,945,721	\$ 28,144,855
Student Support Services	4,202,558	5,005,437	5,148,873	6,049,067
Instructional Media Services	226	-	-	-
Instruction and Curriculum Development Services	7,239,837	8,620,224	7,453,295	9,368,330
Instructional Staff Training Services	4,506,714	5,367,822	5,599,406	10,052,103
Instruction-Related Technology	151,178	181,192	137,176	236,707
Board	-	-	-	-
General Administration	1,633,306	1,943,287	2,115,749	2,204,356
School Administration	2,062,201	2,455,156	2,184,134	2,308,339
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	24,983	31,709	24,790	46,559
Student Transportation Services	54,632	63,417	50,139	234,653
Operation of Plant	3,986	4,530	8,077	10,462
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	715,890	851,604	-	-
Other Capital Outlay	89,421	108,715	42,371	-
Total Expenditures	38,035,143	45,298,075	42,709,731	58,655,431
Transfers & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES,	\$ 38,035,143	\$ 45,298,075	\$ 42,709,731	\$ 58,655,431
TRANSFERS & FUND BALANCES	\$ 38,035,143	\$ 45,298,075	\$ 42,709,731	\$ 58,655,431

Special Revenue Fund - ESSER I

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	13,123,592	2,843,677	1,409,355	1,369,838
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	13,123,592	2,843,677	1,409,355	1,369,838
Other Financing Sources	1,848,000	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 14,971,592	\$ 2,843,677	\$ 1,409,355	\$ 1,369,838
EXPENDITURES				
Instruction	\$ 11,538,579	\$ 1,358,760	\$ 1,112,050	\$ 1,214,927
Student Support Services	147,674	-	123	-
Instructional Media Services	25,863	560,917	-	154,911
Instruction and Curriculum Development Services	173,710	-	144,620	-
Instructional Staff Training Services	410,368	-	73,575	-
Instruction-Related Technology	7,110	-	-	-
Board	-	-	-	-
General Administration	608,028	-	11,799	-
School Administration	120,036	-	-	-
Facilities Acquisition and Construction	12,589	-	-	-
Fiscal Services	2,253	-	-	-
Central Services	58,894	-	1,674	-
Student Transportation Services	81,955	-	-	-
Operation of Plant	45,687	-	-	-
Maintenance of Plant	35,233	-	-	-
Administrative Technology Services	385,445	-	47,144	-
Community Services	5,875	-	-	-
Debt Service	924,000	924,000	-	-
Other Capital Outlay	-	-	18,370	-
Total Expenditures	14,583,299	2,843,677	1,409,355	1,369,838
Transfers Out & Ending Fund Balances	388,293	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 14,971,592	\$ 2,843,677	\$ 1,409,355	\$ 1,369,838

Special Revenue Fund - Other Cares Act Relief

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ 372,345	\$ -	\$ -	\$ -
Total Federal Direct	372,345	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	1,862,842	371,723	255,208	87,027
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	1,862,842	371,723	255,208	87,027
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,235,187	\$ 371,723	\$ 255,208	\$ 87,027
EXPENDITURES				
Instruction	\$ 2,142,499	\$ 371,723	\$ 254,852	\$ 87,027
Student Support Services	14,953	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	63,669	-	-	-
Instructional Staff Training Services	2,270	-	356	-
Instruction-Related Technology	-	-	-	-
Board	-	-	-	-
General Administration	3,124	-	-	-
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Student Transportation Services	-	-	-	-
Operation of Plant	8,672	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	2,235,187	371,723	255,208	87,027
Transfers Out & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,235,187	\$ 371,723	\$ 255,208	\$ 87,027

Special Revenue Fund - ESSER II

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	17,268,533	46,835,907	34,036,350	14,763,061
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	17,268,533	46,835,907	34,036,350	14,763,061
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 17,268,533	\$ 46,835,907	\$ 34,036,350	\$ 14,763,061
EXPENDITURES				
Instruction	\$ 3,751,953	\$ 29,466,117	\$ 23,521,717	\$ 12,194,767
Student Support Services	713,807	1,934,323	1,364,511	-
Instructional Media Services	3,270	936,718	14,489	-
Instruction and Curriculum Development Services	1,665,697	4,519,665	1,503,181	1,303,044
Instructional Staff Training Services	118,500	323,168	1,655,547	197,226
Instruction-Related Technology	226,594	613,550	77,142	10,000
Board	-	-	-	-
General Administration	824,286	2,234,076	1,057,608	60,977
School Administration	234,886	636,968	54,344	-
Facilities Acquisition and Construction	-	-	6,978	-
Fiscal Services	-	-	47,564	-
Central Services	25,668	70,254	120,634	73,516
Student Transportation Services	20,403	56,203	10,955	-
Operation of Plant	239,450	651,019	3,288,595	-
Maintenance of Plant	793,855	1,170,898	125,143	-
Administrative Technology Services	436,031	925,700	425,206	923,531
Community Services	1,216,110	3,297,248	3,305	-
Debt Service	-	-	-	-
Other Capital Outlay	-	-	759,431	-
Total Expenditures	10,270,510	46,835,907	34,036,350	14,763,061
Transfers Out & Ending Fund Balances	6,998,023	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 17,268,533	\$ 46,835,907	\$ 34,036,350	\$ 14,763,061

Special Revenue Fund - ESSER III

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	-	-	29,423,730	114,694,125
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	-	29,423,730	114,694,125
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 29,423,730	\$ 114,694,125
EXPENDITURES				
Instruction	\$ -	\$ -	\$ 20,492,590	\$ 81,953,745
Student Support Services	-	-	560,824	4,077,548
Instructional Media Services	-	-	119,007	-
Instruction and Curriculum Development Services	-	-	2,824,382	6,546,794
Instructional Staff Training Services	-	-	270,933	7,275,450
Instruction-Related Technology	-	-	158,920	210,000
Board	-	-	2,153	-
General Administration	-	-	1,352,941	5,856,182
School Administration	-	-	2,667,955	6,104,954
Facilities Acquisition and Construction	-	-	13,241	-
Fiscal Services	-	-	18,031	-
Central Services	-	-	102,383	373,352
Student Transportation Services	-	-	91,111	225,000
Operation of Plant	-	-	683,417	1,996,100
Maintenance of Plant	-	-	25,175	30,000
Administrative Technology Services	-	-	12,732	45,000
Community Services	-	-	27,935	-
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	-	-	29,423,730	114,694,125
Transfers Out & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 29,423,730	\$ 114,694,125

Special Revenue Fund - ESSER III - ARP

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Education Stabilization Funds - K-12	-	-	1,153,815	3,620,695
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	-	1,153,815	3,620,695
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	-	-	-	-
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 1,153,815	\$ 3,620,695
EXPENDITURES				
Instruction	\$ -	\$ -	\$ 1,076,581	\$ 1,837,598
Student Support Services	-	-	2,168	1,148,574
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	-	-	3,539	84,880
Instructional Staff Training Services	-	-	11,995	386,446
Instruction-Related Technology	-	-	-	-
Board	-	-	-	-
General Administration	-	-	59,532	158,259
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Student Transportation Services	-	-	-	4,938
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	-	-	-	-
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	-	-	1,153,815	3,620,695
Transfers Out & Ending Fund Balances	-	-	-	-
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ -	\$ -	\$ 1,153,815	\$ 3,620,695

Special Revenue Fund - School Internal Accounts

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
REVENUES				
Federal Direct				
Miscellaneous Federal Direct	\$ -	\$ -	\$ -	\$ -
Total Federal Direct	-	-	-	-
Federal Through State				
Miscellaneous Federal Through State	-	-	-	-
Total Federal Through State	-	-	-	-
Local Sources				
Other Local Revenue	6,416,484	6,855,149	11,955,660	12,155,000
Total Local Sources	6,416,484	6,855,149	11,955,660	12,155,000
Other Financing Sources	-	-	-	-
Transfers In & Beginning Fund Balances	6,667,867	6,297,075	6,038,190	6,928,756
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 13,084,351	\$ 13,152,224	\$ 17,993,850	\$ 19,083,756
EXPENDITURES				
Instruction	\$ -	\$ -	\$ -	\$ -
Student Support Services	-	-	-	-
Instructional Media Services	-	-	-	-
Instruction and Curriculum Development Services	-	-	-	-
Instructional Staff Training Services	-	-	-	-
Instruction-Related Technology	-	-	-	-
Board	-	-	-	-
General Administration	-	-	-	-
School Administration	-	-	-	-
Facilities Acquisition and Construction	-	-	-	-
Fiscal Services	-	-	-	-
Central Services	-	-	-	-
Student Transportation Services	-	-	-	-
Operation of Plant	-	-	-	-
Maintenance of Plant	-	-	-	-
Administrative Technology Services	-	-	-	-
Community Services	6,787,276	6,855,149	11,065,094	12,155,000
Debt Service	-	-	-	-
Other Capital Outlay	-	-	-	-
Total Expenditures	6,787,276	6,855,149	11,065,094	12,155,000
Transfers Out & Ending Fund Balances	6,297,075	6,297,075	6,928,756	6,928,756
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 13,084,351	\$ 13,152,224	\$ 17,993,850	\$ 19,083,756



Workers' Compensation Fund

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
OPERATING REVENUES				
Interest	\$ 12,990	\$ -	\$ (30,214)	\$ -
Premium Revenue	2,692,757	2,005,568	3,173,394	2,005,568
Other Miscellaneous Local Sources	139	-	-	-
Loss Recoveries	-	-	-	-
TOTAL OPERATING REVENUES	2,705,886	2,005,568	3,143,180	2,005,568
Beginning Fund Balances	566,028	566,028	566,028	566,028
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 3,271,914	\$ 2,571,596	\$ 3,709,208	\$ 2,571,596
OPERATING EXPENSES				
Salaries	\$ 78,430	\$ 75,000	\$ 103,103	\$ 75,000
Employee Benefits	18,999	221,000	29,024	221,000
Purchased Services	824,894	502,800	539,691	502,800
Energy Supplies	-	-	-	-
Material and Supplies	-	-	97	-
Capital Outlay	-	-	-	-
Other Expenses	1,783,563	1,206,768	2,471,265	1,206,768
TOTAL OPERATING EXPENSES	2,705,886	2,005,568	3,143,180	2,005,568
Ending Fund Balances	566,028	566,028	566,028	566,028
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 3,271,914	\$ 2,571,596	\$ 3,709,208	\$ 2,571,596

Property Insurance Fund

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
OPERATING REVENUES				
Other Federal Through State	\$ -	\$ -	\$ -	\$ -
Other Federal Through Local	-	-	-	-
Interest	17,649	-	(31,602)	-
Premium Revenue	3,868,281	3,660,000	3,729,282	3,660,000
Other Miscellaneous Local Sources	-	-	-	-
Loss Recoveries	525,845	-	296,304	-
TOTAL OPERATING REVENUES	4,411,775	3,660,000	3,993,984	3,660,000
Transfers In	-	-	-	-
Beginning Fund Balances	3,886,086	4,411,337	4,411,337	4,707,641
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 8,297,861	\$ 8,071,337	\$ 8,405,321	\$ 8,367,641
OPERATING EXPENSES				
Salaries	\$ 490	\$ -	\$ -	\$ -
Employee Benefits	104	-	-	-
Purchased Services	3,859,541	3,660,000	3,697,680	3,660,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	26,389	-	-	-
Other Expenses	-	-	-	-
TOTAL OPERATING EXPENSES	3,886,524	3,660,000	3,697,680	3,660,000
Ending Fund Balances	4,411,337	4,411,337	4,707,641	4,707,641
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 8,297,861	\$ 8,071,337	\$ 8,405,321	\$ 8,367,641

Liability Insurance Fund

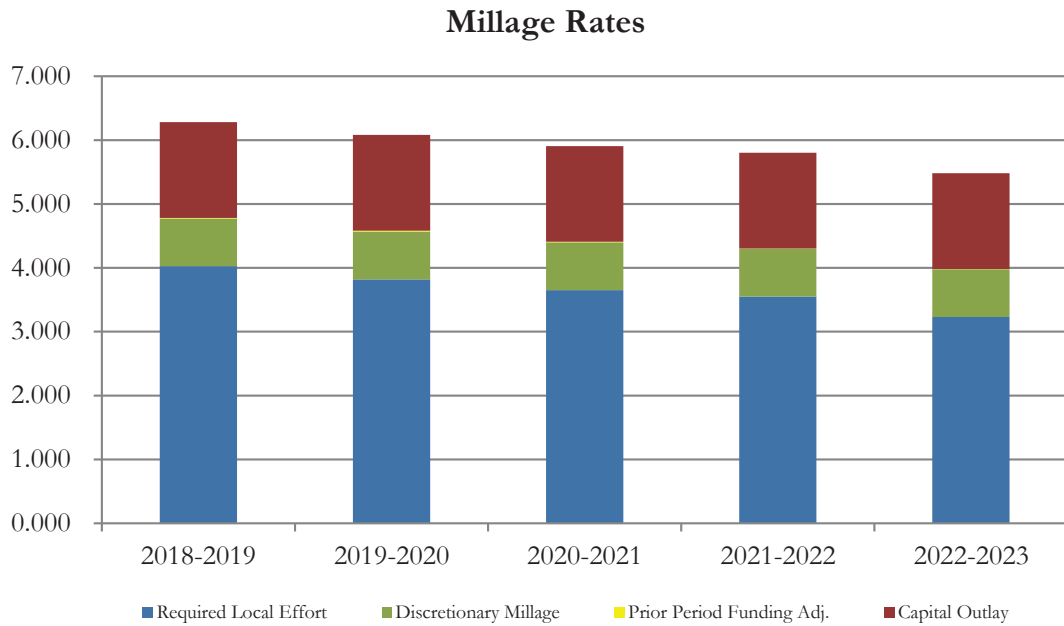
	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
OPERATING REVENUES				
Interest	\$ 9,941	\$ -	\$ (27,100)	\$ -
Premium Revenue	167,011	267,800	778,985	267,800
Other Miscellaneous Local Sources	-	-	5	-
Loss Recoveries	140,697	-	-	-
TOTAL OPERATING REVENUES	317,649	267,800	751,890	267,800
Beginning Fund Balances	1,693,040	1,665,392	1,665,392	1,664,653
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 2,010,689	\$ 1,933,192	\$ 2,417,282	\$ 1,932,453
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	7	-	18	-
Purchased Services	151,940	262,800	205,653	267,800
Energy Supplies	-	-	-	-
Material and Supplies	332	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	193,018	5,000	546,958	-
TOTAL OPERATING EXPENSES	345,297	267,800	752,629	267,800
Ending Fund Balances	1,665,392	1,665,392	1,664,653	1,664,653
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 2,010,689	\$ 1,933,192	\$ 2,417,282	\$ 1,932,453

Fleet Insurance Fund

	Actuals 2020-2021	Adopted Budget 2021-2022	Actuals 2021-2022	Adopted Budget 2022-2023
OPERATING REVENUES				
Interest	\$ 4,017	\$ -	\$ (3,999)	\$ -
Premium Revenue	574,999	435,000	565,625	435,000
TOTAL OPERATING REVENUES	579,016	435,000	561,626	435,000
Beginning Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL REVENUE, TRANSFERS & FUND BALANCES	\$ 1,579,016	\$ 1,435,000	\$ 1,561,626	\$ 1,435,000
OPERATING EXPENSES				
Salaries	\$ -	\$ -	\$ -	\$ -
Employee Benefits	-	-	-	-
Purchased Services	309,038	435,000	309,784	435,000
Energy Supplies	-	-	-	-
Material and Supplies	-	-	-	-
Capital Outlay	-	-	-	-
Other Expenses	269,978	-	251,842	-
TOTAL OPERATING EXPENSES	579,016	435,000	561,626	435,000
Ending Fund Balances	1,000,000	1,000,000	1,000,000	1,000,000
TOTAL EXPENDITURES, TRANSFERS & FUND BALANCES	\$ 1,579,016	\$ 1,435,000	\$ 1,561,626	\$ 1,435,000

Millage Rates

Millage	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023
Required Local Effort	4.026	3.819	3.651	3.549	3.230
Prior Period Funding Adj.	0.007	0.014	0.008	0.005	0.004
Discretionary Millage	0.748	0.748	0.748	0.748	0.748
Capital Outlay	1.500	1.500	1.500	1.500	1.500
Total	6.281	6.081	5.907	5.802	5.482

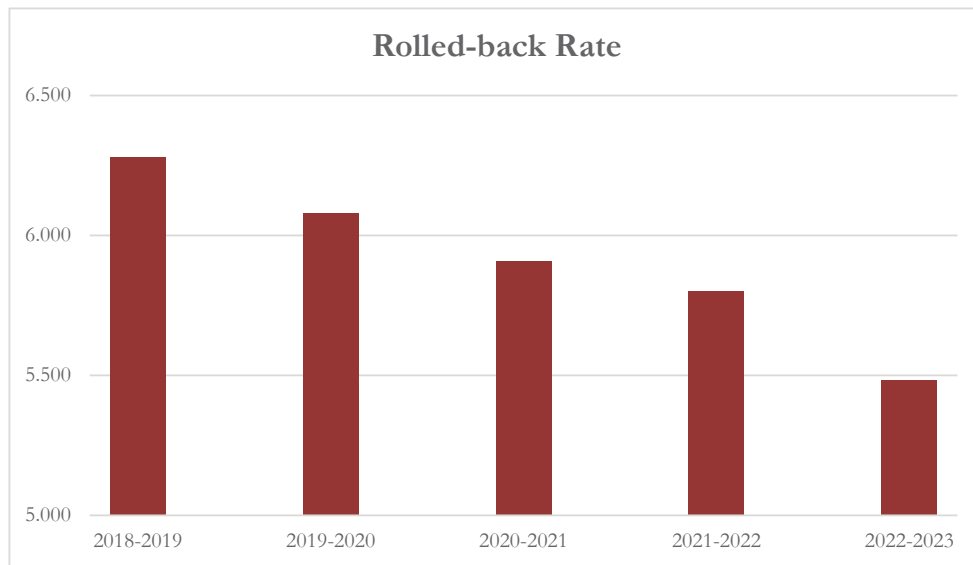


Source: District Records

A mill represents one thousandth of a dollar

Rolled-back Rate

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
(1) Current Year Gross Taxable Value	38,122,061,917	41,188,256,745	44,590,031,500	47,552,413,610	56,003,169,364
(2) Current Year New Taxable Value	562,397,097	636,138,606	871,288,615	1,079,813,786	1,215,436,405
(3) Current Year Adjustable Taxable	37,559,664,820	40,552,118,139	43,718,742,885	46,472,599,824	54,787,732,959
(4) Prior Year Gross Taxable Value (From Prior Year DR-403)	34,957,667,004	37,974,070,794	41,100,618,479	44,528,196,910	47,481,429,887
(5) Prior Year Millage Levy	6.520	6.281	6.081	5.907	5.802
(6) Prior Year Ad Valorem Proceeds	227,923,989	238,515,139	249,932,861	263,028,059	275,487,256
(7) The Current Year Rolled-Back	6.0683	5.8817	5.7169	5.6598	5.0283
(8) Current Year Proposed Millage Ra	6.281	6.081	5.907	5.802	5.482
(9) Current Year Proposed Rate as a % of the rolled-back rate	103.50%	103.39%	103.33%	102.51%	109.02%
(10) Current Year Rate Change as a percent of rolled-back rate	3.50%	3.39%	3.33%	2.51%	9.02%

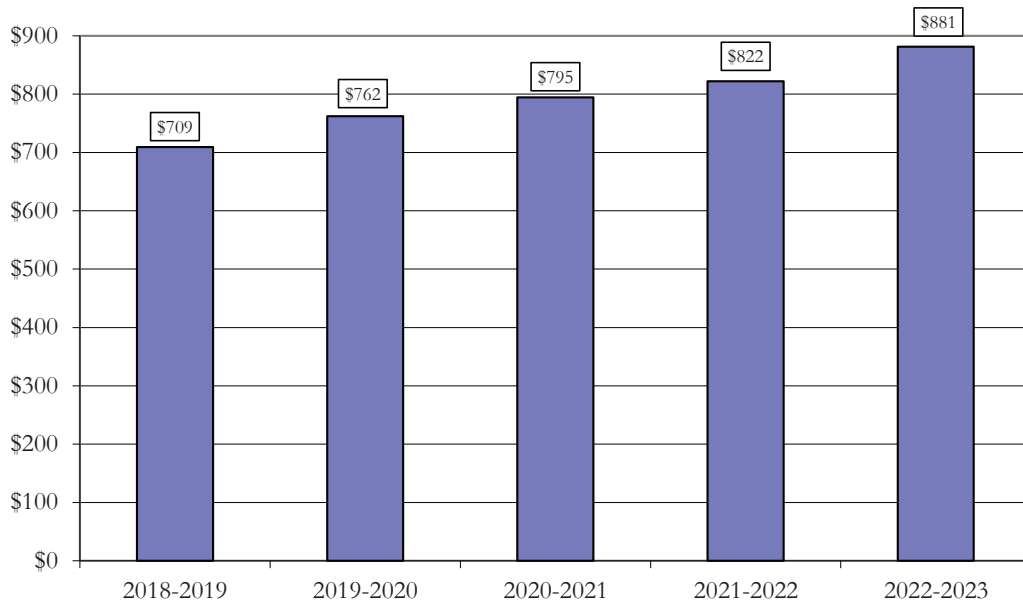


Source: District Records

Average Homeowner Rates

	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Assessed Value	\$ 137,894	\$ 150,307	\$ 159,513	\$ 166,728	\$ 185,759
Homestead Exemption	25,000	25,000	25,000	25,000	25,000
Taxable Value	112,894	125,307	134,513	141,728	160,759
Property Tax Rate	6.281	6.081	5.907	5.802	5.482
Property Tax Due	\$ 709.09	\$ 761.99	\$ 794.57	\$ 822.31	\$ 881.28
Tax Increase/(Decrease) from the Prior Year	\$ 32.67	\$ 52.90	\$ 32.58	\$ 27.74	\$ 58.97

Average Homeowner's Property Taxes



Source: Volusia County Property Appraiser

FEFP Revenue Summary

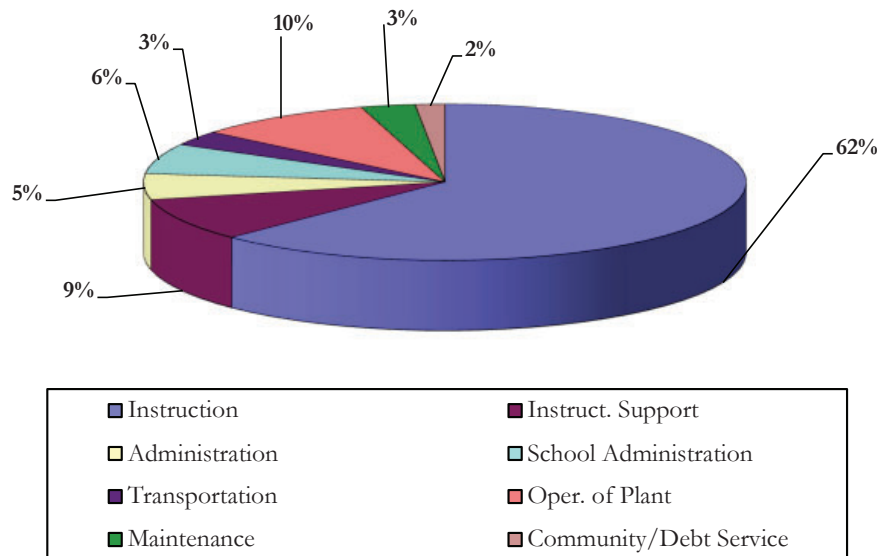
	2021-2022 4th Calc	2022-2023 2nd Calc	2nd vs 4th Calc Difference
Formula Components			
Unweighted FTE	64,018.74	65,663.77	1,645.03
Weighted FTE	70,206.71	71,669.35	1,462.64
Base Student Allocation	4,372.91	4,587.40	214.49
District Cost Differential	0.9664	0.9639	(0.0025)
School Taxable Value	47,552,413,610	56,003,169,364	8,450,755,754
Required Local Effort Millage	3.549	3.230	(0.3190)
Discretionary Millage	0.748	0.748	-
Total Millage	4.2970	3.9780	(0.3190)
Base Funding (WFTE x BSA x DCD)	\$ 296,692,168	\$ 316,907,163	20,214,995
ESE Guaranteed Allocation	24,472,767	24,334,382	(138,385)
Compression Adjustment - 0.748 mills	5,048,518	7,038,500	1,989,982
Safe Schools	3,924,748	4,581,979	657,231
Reading Instruction	2,673,838	3,517,656	843,818
Supplemental Academic Instruction	16,922,704	16,837,957	(84,747)
DJJ Supplemental Funding	137,788	98,581	(39,207)
Student Transportation	11,394,621	12,777,746	1,383,125
Instructional Materials	6,157,573	5,497,061	(660,512)
Digital Learning	115,609	-	(115,609)
Teacher Classroom Supply Assistance	1,173,539	1,197,079	23,540
Mental Health Assistance Allocation	2,565,801	3,018,424	452,623
Funding Compression Allocation	30,701	4,592,704	4,562,003
Turnaround School Supplement	840,360	840,360	-
Teacher Salary Enhancement Allocation	11,256,030	16,856,305	5,600,275
Proration to the Appropriation	(5,069,548)	(736,576)	4,332,972
Student Reserve Proration Offset	5,069,548	-	(5,069,548)
Additional Student Reserve Allocation	4,134,970	-	(4,134,970)
Gross State & Local FEFP	387,541,735	417,359,321	29,817,586
Required Local Effort Taxes	(162,012,975)	(173,654,628)	(11,641,653)
Net State FEFP	225,528,760	243,704,693	18,175,933
Categoricals			
Class-size Reduction	60,066,074	61,376,043	1,309,969
Discretionary Lottery	-	-	-
School Recognition	-	-	-
Total State Categorical Funding	60,066,074	61,376,043	1,309,969
Total State Funding	285,594,834	305,080,736	19,485,902
Local Funding			
Total Required Local Effort	162,012,975	173,654,628	11,641,653
Discretionary Local Effort	34,146,437	40,214,756	6,068,319
Total Local Funding	196,159,412	213,869,384	17,709,972
Total Funding	\$ 481,754,246	\$ 518,950,120	\$ 37,195,874
Budgeted Funding Per Student	\$ 7,525.21	\$ 7,903.14	377.94

Function Summary

General Fund 2022-2023

Function	Description	Amount
5000	Instruction	368,600,976
6100	Student Support Services	27,174,460
6200	Instructional Media Services	7,125,604
6300	Instructional and Curriculum Development	13,453,760
6400	Instructional Staff Training Services	1,316,447
6500	Instructional Related Technology	3,322,074
7100	School Board	1,079,967
7200	General Administration (Superintendent's Office)	2,200,091
7300	School Administration	36,897,300
7400	Facilities Acquisition and Construction	259,132
7500	Fiscal Services	3,371,809
7700	Central Services	12,275,422
7800	Student Transportation Services	17,960,950
7900	Operation of Plant	56,006,668
8100	Maintenance of Plant	17,117,128
8200	Administrative Technology Services	12,430,821
9100	Community Services	2,728,909
9200	Debt Service	6,689,530
9300	Other Capital Outlay	52,520
9700	Budgeted Transfer of Funds	-
Total		\$ 590,063,568

Function Summary



Object Summary

General Fund 2022-2023

Object	Description	Amount
100	Salaries	\$ 370,589,549
200	Benefits	99,132,818
300	Purchased Services	71,826,424
400	Energy Services	16,937,925
500	Materials & Supplies	26,909,917
600	Capital Outlay	1,226,541
700	Other Expenses	3,440,394
900	Transfers	-
Total		\$ 590,063,568

