



TENTATIVE BUDGET 2022-2023

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THE SCHOOL DISTRICT OF LEE COUNTY, FLORIDA

PERSONAL | **PASSIONATE** | **PROGRESSIVE**

2855 Colonial Boulevard, Fort Myers, FL 33966
Phone: 239.334.1101 | TTD/TTY: 239.335.1512

www.leeschools.net



Vision: To be a world-class school system



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Dr. Christopher S. Bernier, Superintendent

Kathy Dupuy-Bruno, Esq., Board Attorney

General Board Office Correspondence
BoardOffice@leeschools.net

www.leeschools.net

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School Board Members and Friends of the School District of Lee County:

On behalf of the leadership and staff of the School District of Lee County, we present our Tentative Budget for the 2022-2023 year.

The total tentative budget is \$2,135,684,823. The District's budget was created after two years of hardships created by a pandemic, with a keen awareness of the focus and attention our students and staff need to be successful. The challenges are many, but the objective remains the same—to provide every student with a world class education.

This school year, we are preparing to welcome back almost 100,000 students. People continue to recognize the good things our community has to offer, and our school district will continue to be an integral part of what attracts people to Southwest Florida. We recognize and appreciate each student's strengths, deliver differentiated learning to reach each student, offer a variety of courses and extracurricular activities to maintain interest and excitement from our students, and focus on providing an optimal learning environment for all. Our goal is to provide a safe and productive learning and work environment for every student and staff member, and maximize learning for all students, and our budget has been prepared with those priorities at its heart.

Our budget planning process remains focused on creating a multi-year plan that maintains the District's ability to create improved academic results, directs our resources to our priorities, and balances the budget in a manner that preserves the District's financial standing despite continued risks and challenges. The District's strategic plan provides the road map to direct our resources to our highest priorities, with our students in the center of every decision. Safety, academic achievement, and employee retention remain of paramount importance, while strategically reducing in areas of lower priority to focus our resources where we believe they will have the greatest impact. When we do that well, we earn your confidence by being accountable, transparent, and responsible with the resources you have entrusted us with.

As always, the District's tentative budget reflects our continued best effort to provide a high-quality education to all students while using our resources responsibly. We will continue to embrace our unique opportunities, confront our challenges head on, be fiscally responsible to protect the financial health of the District, and provide the highest quality education possible to the students of Lee County in support of our vision to be a WORLD CLASS SCHOOL SYSTEM.

EnVision 2030

Vision: To be a world-class school system

Mission: To ensure each student achieves his/her highest personal potential

Values:

- **Excellence:** We are committed to continuously improving the learning and working environment in order to deliver a superior education.
- **Integrity:** We are honest, fair, and open in all of our interactions.
- **High Expectations:** We establish challenging goals for our students and employees.
- **Accountability:** We take responsibility for our actions and their results.
- **Belief in students:** We believe in individualized instruction designed to meet the academic, social, and emotional needs of each learner.
- **Professionalism:** We demonstrate our passion for our profession by maintaining expertise in our field and holding ourselves to the highest possible standard of conduct.

ORGANIZATIONAL PROFILE

The School District of Lee County (SDLC) is the ninth-largest district in Florida and in the top 40 largest districts in the country, serving over 99,000 students. To provide a world class education to each of our students, the District has implemented EnVision 2030, the strategic plan for the District that outlines our key strategic initiatives over the next ten years to ensure success for students, staff and community.

EnVision 2030 Strategic Plan Values

- Excellence: We are committed to continuously improving the learning and working environment in order to deliver a superior education.
- Integrity: We are honest, fair, and open in all of our interactions.
- High Expectations: We establish challenging goals for our students and employees.
- Accountability: We take responsibility for our actions and their results.
- Belief in students: We believe in individualized instruction designed to meet the academic, social, and emotional needs of each learner.
- Professionalism: We demonstrate our passion for our profession by maintaining expertise in our field and holding ourselves to the highest possible standard of conduct.

Based on these values and the district's mission of ensuring each child reaches his or her highest personal potential, the District has outlined three critical factors for success:

Family & Community Engagement: Engage families and community/business members in the success of the District.

Workforce Success: Create a culture of support and high performance for all employees.

Continuous Improvement: Improve and align processes and utilize technology to maximize efficiency and effectiveness throughout the District.

Numerous detailed strategies are in place over the several ten years to achieve these objectives. We invite you to view our strategic plan at https://www.leeschools.net/superintendent/strategic_plan, and become familiar with the goals and objectives that make our district personal, passionate, and progressive. Our commitment to becoming a world-class school system is stronger than ever, and we are laser focused on ensuring each student achieves their highest personal potential. Exciting things are happening in The School District of Lee County, and we love sharing success with you. We strive to be a community leader and agent of change, helping our entire community see the value of partnering with public education and making education a top priority.

DISTRICT ORGANIZATION

Public schools in Florida operate within the framework of the Florida School Laws, Chapters 1000-1013, Florida Statutes. The School Board of Lee County, Florida, is a body corporate with powers and duties specified in Florida Statutes 1001.41.

The seven School Board members are elected for four year terms, alternating every 2 years, at the November general election. Five members are elected from the District in which they reside and two members are elected at large. Each school board member is charged with representing the entire School District. To assist in its deliberations, the School Board has established a series of Citizen Advisory Committees that advise the School Board on areas of special interest or concern. The School Board Attorney reports directly to the Board.

Responsibility for the administration and management of the schools, and for the supervision of instruction in the School District, is vested in the Superintendent as the Secretary and Executive Officer of the School Board. Similar to the Board, the Superintendent has established advisory committees of students, teachers, principals, and administrative staff to advise on various aspects of School District policy and procedures.

The organization of the School District is divided into seven areas: Chief of Staff, Communications & Government Relations, Academic Services, Operations, Construction & Facilities, Human Resources and Business Services.

The Communications & Government Relations division oversees Communications & Government Relations.

The Academic Services division is organized into the following Departments: School Development, Grants & Program Development, Title I, Migrant and Early Childhood Services, Student Services, Positive Prevention, School Counseling & Mental Health, Health Services, Student Welfare & Attendance, Psychological Services, Student Enrollment, Curriculum & Instructional Innovation - Elementary, Curriculum & Instructional Innovation - Middle, Curriculum & Instructional Innovation – High, Exceptional Student Education, Department of ESOL, Adult & Career Education and Accountability, Research & Assessment and Professional Development.

The Operations division is organized into the following departments: Transportation, Safety & Security, Food & Nutrition Services, District Warehouse Operations, Printing Services, Procurement and Information Systems. Information Systems is comprised of the following departments: Application Services, Infrastructure Services, Innovation Services and Security & Assurance.

The Construction & Facilities division is organized into the following departments: Construction, Maintenance and Planning Growth & School Capacity.

The Human Resources division is organized into the following departments: Insurance & Benefits Management, Staffing & Talent Management, Recruitment, Compensation & Labor Relations and Professional Standards & Equity.

The Business Services division is organized into the following departments: Budget, Financial Accounting & Property Records, Internal Audit, Payroll, and Risk Management.

FINANCIAL ORGANIZATION

BUDGET STRUCTURE

The budget of the School District of Lee County is prepared in accordance with the requirements of Florida State Statutes, Florida Department of Education Administrative Rules, and the "Financial and Program Cost Accounting and Reporting for Florida Schools", commonly known as the "Red Book." Budgetary accounts are maintained on a modified accrual basis¹ in accordance with Generally Accepted Accounting Principles. The District's audited financial statements are presented in the format required by the Governmental Accounting Standards Board (GASB) Statement 34. GASB Statement 34 uses the accrual basis of accounting² for the Government-Wide Financial Statements, proprietary and fiduciary fund statements. The Statement also requires the modified accrual basis of accounting for the general, special revenue, debt service and capital projects fund statements.

The budget is divided into six major fund groups:

- General Fund provides funding for the operations of the School District of Lee County,
- Debt Service Funds provide for the retirement of debt and lease-purchase obligations (COPs),
- Capital Funds are comprised of state and local revenue allocations to build and maintain District buildings and to purchase equipment,
- Special Revenue Funds are comprised primarily of federal categorical grants,
- Internal Service Funds are essentially clearing accounts for the School District's insurance programs, with funding levels determined by insurance activity and actuarial requirements,
- Food Service Fund is supported from revenue from food sales and allocations from the federal government.

State regulations require school districts to present their budgets on the basis of "functions" and "objects." Functions designate where the money was spent, (i.e., classroom instruction or instructional pupil personnel services, etc.). Objects show what the money was spent on, (i.e., salaries, supplies, etc.). This budget document uses functional and object summaries that are informative and beneficial to the reader.

¹ The method of accounting in which revenues are recognized when earned and available

² The method of accounting in which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made.

FINANCIAL POLICIES/PRACTICES/PROCEDURES

School Board Policy

Policy 6.02 of the Lee County School Board states that the Superintendent shall annually prepare and recommend to the School Board a balanced District budget that reflects consideration of strategic planning for successful student academic achievement, student and staff safety, District goals and priorities, maximize budgets distributed to schools and continue cost containment. The policy further states that amendments to the budget shall be approved by the Board within 60 days of the end of the month in which expenses occurred with no amendment being approved after the due date of the Annual Financial Report for that year.

Capital Allocations and Long Range Planning

The capital budget is prepared within the framework of the five-year capital plan. The plan, in accordance with guidelines issued by the Florida Department of Education, is driven by a needs assessment based on increased student enrollment, site acquisition needs, and the need for repairs and renovations to existing District facilities. The five-year capital plan is used as a planning document to assess and determine the priority and timing of capital projects. This plan is revised annually and all amendments to the plan are approved by the Board.

Investment of Funds

Policy 6.05 of the Lee County School Board ensures that all funds in excess of the amounts needed to meet current expenses shall be invested to earn the best possible risk adverse yield for the period available. The Superintendent, under advisement of School District financial staff, and the District's investment advisor, shall determine the best risk adverse yield from investments such as bids from qualified depositories, certificates of deposit, time deposits, securities guaranteed by the United States Government, State Board of Administration Trust Fund, or other forms of authorized investments.

This policy ensures that our funds are sensibly invested, while realizing a reasonable rate of return.

Use of One Time Revenues

To avoid issues caused by revenue shortfalls in critical areas, the Lee County School District avoids using temporary revenue to fund ongoing services. One-time revenues shall be used to fund temporary expenditures.

Contingencies/Reserves

Each annual budget is designed to maintain an adequate amount of resources in reserve, and to protect the District and community from any disruption in services due to revenue shortfall. The District strives to maintain reserves of no less than 3% of total general fund revenues, with an ongoing goal to maintain reserves of no less than 5% of total general fund revenues.

Expenditure Accountability

Reports on current budget condition, including comparison of budget to actual expenditures, are prepared and presented to the Board monthly.

BUDGET PROCESS

Fiscal Year

The School District's fiscal year begins July 1. Under State law, the School District operates under a tentative budget adopted in July until the final budget is adopted in September.

The two major elements of the budget development process are the determination of revenues and the allocation of resources.

Advertisement of Tentative Budget and Proposed Millage Rates

The Superintendent of Schools is responsible for recommending a tentative budget and proposed ad valorem property tax millage rates to the School Board. By law, the School Board must advertise a tentative budget and the proposed millage rates in a daily newspaper of general circulation in the county within 29 days after receiving the certification from the Property Appraiser. The advertisements contain a budget summary, proposed millage rates and a notice of the date, time and address of the first public hearing on the budget. The advertisement will be published in the News Press on July 23, 2022 and the tentative budget hearing will be held on July 26, 2022 at the Lee County Public Education Center.

Second (Final) Public Hearing

The second public hearing is required to be held at least 65 days, but not more than 80 days, after receiving the tax roll certification from the Property Appraiser. After this public hearing, the School Board adopts the final budget and a resolution stating the ad valorem property tax millage rates to be levied. The final public hearing will be held on September 7, 2022 at 5:05 p.m. at the Lee County Public Education Center.

Budget Regulations

Regulations of the State Board of Education require that expenses may not be incurred in excess of School Board approved appropriations. The budgetary accounts of the District are grouped into funds in accordance with generally accepted accounting principles and standards prescribed by the Florida Department of Education. The budget document contains budget information for each of the funds or fund groups of the District for which a budget must be adopted.

Revenue Determination

The State Legislature plays a central role in determining the revenues available to the School District. These revenues are allocated to school districts through the Florida Education Finance Program (FEFP). This allocation is determined on the basis of projected student populations or "FTE's" (Full Time Equivalent students; see glossary).

The revenue determination process begins in December when the School District submits enrollment projections for the following school year to the state. Preliminary revenue estimates are made in January. These estimates are used to determine initial allocations to schools and to analyze the effects of proposed legislative actions on the School District budget.

Revenue estimates are revised during April, May and June based on legislative action and available information. These estimates are used in preparing and presenting the preliminary budget to the School Board in June. Final action on appropriations is normally taken by the Legislature in a time frame that allows final allocations to be used in presenting a tentative budget to the School Board in July.

Final required millage determinations and discretionary millage limits are annually determined by the State by July 19th. The School Board, at a public hearing, sets proposed millage by August 3rd. Final revenue estimates including actual fund balances and appropriations are approved for adoption at a public hearing in September.

Resource Allocation

School District activities can be grouped into two major categories: the operation of individual school units and district level activities that support all of the schools. The District level support to schools is organized in a department format.

The preparation of budget allocations can be divided into three major categories: school allocations, departmental allocations, and the capital budget.

School Allocations

Schools receive most of their funding through District Resource Allocations, or DRAs. DRAs are made to schools using a formula based primarily on weighted full time equivalents (WFTE; see glossary). The DRA system provides a predictable allocation for financial planning. Consolidating the majority of school allocations into a single funding process establishes a more equitable distribution of resources to the schools. The principal, with input from the school staff and School Advisory Committee, determines the staffing level that most effectively meets the educational needs of the school's student population. The decentralization of the resources to the school level allows for increased flexibility by the schools in making resource allocation decisions most appropriate for the individual sites.

Some school allocations are considered non-DRA, that is, outside of the DRA process. These include positions such as Principal, Secretary to the Principal, grant-funded positions, and food service staff. Non-Personnel dollars are distributed by formula based on FTE or WFTE for supplies, substitutes, equipment, textbooks, and high cost science lab materials.

Some schools do not use the DRA method for the distribution of resources. These schools have unique situations where the student enrollment is not stable during the school year. These schools include the Juvenile Justice programs, Success Academy, Buckingham Exceptional Center, Royal Palm Exceptional Center, Lee Adolescent Mothers Program, Virtual education, Technical Colleges, and Adult Education schools.

All schools are allowed to budget funds according to priorities established at the school level within required state and District standards. To the extent that funds can be made available, schools are allowed to carry over unexpended funds (except for salaries and benefits) from one fiscal year to the next.

Departmental Allocations

In 2022-2023, departments developed their proposed budgets taking into consideration the District's Envision 2030, their department goals and the most efficient use of funds. Once all departments proposed budgets were received, the information was compiled and reviewed by the Superintendent's Cabinet for recommendations to the Board. The Superintendent's Cabinet consists of the Superintendent and upper level District administration.

2022-2023 TENTATIVE BUDGET CALENDAR

November

Begin budget planning process

December

Input On FY23 FTE Projections from Planning and Program Coordinators

January

Student Assignment Open Enrollment begins
Third FY22 FEFP calculation
Begin school FTE projections for FY23

February

Feb-3

Submit FTE forecast for FY23

Feb-15

Meet with Central Leadership on budget procedures for FY23

March

Review of Project Priority List For Capital Planning
Chief Review of FY23 Department Budgets
Legislature Convenes

April

Apr-5

DRA allocations released to schools
Anticipated notification to Staffing and Talent Management of surplus and involuntary transfers

May

May-13

Schools DRA files due back to Budget

June

Jun-28

Notification from property appraiser on preliminary tax roll figures
Board Briefing on FY23 Preliminary Budget

2022-2023 TENTATIVE BUDGET CALENDAR

July

Jul-1 FY22 Begins
Jul-1 Valuation Certified By Property Appraiser
Jul-19 State Certifies Millage/FY23 Second FEFP Calculation
Jul-21 Superintendent submits proposed Tentative Budget to Board
Jul-23 Advertise Budget In Newspaper
Jul-26 First Public Hearing To Adopt Tentative Budget (5:05 P.M.)

August

Aug-10 School Opens
Aug-23 Day 10 of school year--school allocation changes made based on updated enrollment

September

Sep-7 Public Hearing to Adopt Final Budget 5:05 P.M.
Proposed Board Briefing on Five Year Facilities Work Plan
Proposed Public Hearing on Five Year Facilities Work Plan
Proposed Board Approves Five Year Facilities Work Plan

THE STATE'S ROLE IN EDUCATION POLICY AND FINANCE

In Florida, as in all states, the ground rules for the educational system are established by the state. A general understanding of state requirements is essential to understanding the School District's budget development and implementation process.

The State's Role in Revenue Determination

Over 62% of the general fund for the School District of Lee County comes from local sources, primarily the local ad valorem property tax. The amount of revenue available to a school district is, however, largely determined by the state legislature.

Under the Florida Education Finance Program (FEFP) (explained in greater detail on the following page) the state determines the basic funding for a school district on a formula basis. It then requires the district to levy millages to pay the local share of the funding. The state's share is added to this, resulting in the total FEFP budget.

School districts are given the option of levying "discretionary" local millage, with separate state limits set for operating and capital purposes. As a practical matter, the "discretionary" millage is essential for school district operations, and is generally levied at the state authorized levels.

Except for limited effects on discretionary and capital millage revenues, increases in property values in Lee County do not benefit the School District. Through its equalization formulas, the state makes a district pay for a larger share of the state formula amount, without increasing the funds available to school districts.

With revenues essentially determined by the state, the primary budget issue for a school district becomes the proper allocation and utilization of funds for educational purposes.

The State's Role in Budgetary Allocations

Florida State Statutes, Chapters 1000-1013, and the Administrative Rules implementing them, specify in substantial detail the what, when, and how of the delivery of educational services at the local level. Funds expended under the Florida Education Finance Program are allocated primarily on the basis of the number of students and the educational programs they require.

The state has a comprehensive program and cost reporting system that requires extensive data collection and maintenance on practically every aspect of district program and fiscal operations. While much of this data is useful for necessary program management purposes, it contributes to significant administrative expense outside the classroom and school setting.

Thus, while the School Board has significant discretion in establishing policy and directing district operations, it is significantly constrained in budgetary matters by Florida State law and regulations.

THE FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

In 1973, the Florida Legislature passed the Florida Education Finance Program (FEFP) with the following purpose:

"To guarantee to each student in the Florida public educational system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors."

The FEFP determines the budget level for each school district, including both state and local revenue sources. The FEFP uses a formula to recognize (1) varying local property tax bases, (2) varying program costs, (3) district cost differentials, and (4) differences in per student costs for equivalent educational programs due to sparsity and dispersion of student population.

For each school district, the state determines the total school district FEFP allocation, what the state share should be, and then determines the local share. The state then sets the local millage rate required to generate the required local share. School districts must impose the state established millage rate in order to obtain the state share of funding for district programs.

The state also establishes additional millage levels, which a school district may impose on a "discretionary" basis for operating purposes. The current base rate is .748 mills. School boards could previously levy an additional discretionary millage to raise an amount not to exceed \$100 per FTE or .25 mills. Since FY10, additional discretionary millage has not been allowed by the legislature. In FY11, the legislature gave school districts the opportunity to levy an additional tax of up to .25 mills for critical operating needs. This opportunity is now only allowed if local taxpayers agree through an election to continue this critical needs millage.

A full time equivalent (FTE) is equal to any regular education student in the fourth through eighth grade attending classes for a full year. A "base student allocation" is determined for that student (for FY23, it is \$4,587.40). Any other student is "weighted" to compensate for calculated differing program cost factors for that student.

The total amount of FEFP money for a school district is determined by the weighted full-time equivalent students anticipated in the school district for the school year, adjusted by cost differentials and other FEFP factors and funding categories that may apply. Student counts are taken during the fiscal year and funding is adjusted based on actual enrollment.

Discretionary Lottery & School Recognition

Part of the FEFP budget typically includes dollars from the Florida Lottery. Funds are provided primarily in the form of School Recognition, which provides financial awards to schools that demonstrate sustained or significantly improved student performance. It is a misconception that districts receive substantial funding from the Florida lottery as the allocation would not run District operations for one day. In FY21, Governor Ron DeSantis vetoed these dollars from the state budget, resulting in an approximate \$3.7 million revenue loss in this category for the District.

FUNDING ANALYSIS
STATE FUNDING FORMULA COMPARISON (FEFP)

	2020-21 4th Calc	2021-22 4th Calc	2022-23 2nd Calc	2021-22 to 2022-23 Difference
Major FEFP Formula Components				
Unweighted FTE	93,800.26	97,446.64	99,908.05	2,461.41
Weighted FTE	102,729.97	107,515.69	110,089.41	2,573.72
School Taxable Value (Tax Roll)	96,587,103,127	104,783,192,492	133,918,480,158	
Required Local Effort Millage	3.805	3.642	3.304	
Discretionary Millage	0.748	0.748	0.748	
Prior Period Adjustment Millage	0.005	0.001	0.005	
Total Millage	4.558	4.391	4.057	
Base Student Allocation	4,319.49	4,372.91	4,587.40	
District Cost Differential	1.0203	1.0217	1.0173	
FEFP Detail				
WFTE x BSA x DCD (Base FEFP)	452,749,022	480,358,830	513,761,077	
Safe Schools	5,009,141	5,101,834	6,049,135	
Supplemental Academic Instruction Allocation	22,419,912	22,904,958	23,254,983	
Transportation	24,529,356	25,002,535	27,988,464	
Instructional Materials	7,485,617	8,160,770	8,327,394	
Teachers Classroom Supply Allocation	1,823,688	1,854,724	1,857,739	
Teacher Salary Allocation	16,784,827	18,810,958	27,326,973	
Federally Connected Student Supplement	70,938	117,874	124,052	
Reading Allocation	4,229,034	4,257,881	5,631,291	
DJJ Supplemental Allocation	159,449	159,680	115,135	
Digital Classroom Allocation	123,814	123,760	0	
Mental Health Allocation	3,253,671	3,853,340	4,540,410	
ESE Guaranteed Allocation	35,616,706	35,312,047	35,971,221	
Turnaround Supplemental Services	843,960	0	0	
Funding Adjustment/Hold Harmless			2,222,106	
Emergency Order Funding Adjustment	14,243,588			
Total FEFP	589,342,723	606,019,191	657,169,980	
Less: Required Local Effort	352,813,370	366,355,572	424,767,992	58,412,420.00
Proration to Funds Available	(2,019,431)	(8,013,012)	(1,157,762)	
Student Reserve Allocation		10,582,680	0	
Proration for VETO				
Net State FEFP Funds	234,509,922	242,233,287	231,244,226	
Discretionary Lottery/School Recognition				
State Categorical Programs				
State Stabilization Funds				
Class Size Reduction Allocation	106,848,891	98,999,676	100,989,601	
Total Categorical Funding	106,848,891	98,999,676	100,989,601	
Total State Funding	341,358,813	341,232,963	332,233,827	(8,999,135.23)
Local Funding				
Total Required Local Effort	352,813,370	366,355,572	424,767,992	
Discretionary Local Effort	69,357,267	75,242,715	96,164,182	
Critical Needs				
Total Local Funding	422,170,637	441,598,287	520,932,174	79,333,887.00
Total Funding	763,529,450	782,831,250	853,166,001	70,334,751.77
Percent Change in Total Funding				
Florida Retirement System Adjustment				
Scholarships Students w/Disabilities	(2,934,515)	(4,405,357)		
Florida Empowerment Scholarship	(3,212,664)	(15,994,055)	(23,386,744)	
McKay Instructional Materials				
Total Funding (Adjusted for FRS & SSD)	757,382,271	762,431,838	829,779,257	8.98%
Total State	44.71%	43.59%	38.94%	
Total Local	55.29%	56.41%	61.06%	
Total Potential/FTE	8,140	8,033	8,540	507.00
Percent Change in Potential per FTE				6.31%
Total Potential/WFTE	7,432	7,281	7,750	469.00
Percent Change in Potential per WFTE				6.44%

NOTE: Figures relate to FEFP funds only and do not correspond to total general fund revenues.

The fourth calculation of the Florida Education Finance Program (FEFP), which is available in April, is used for FY21 and FY22. The second calculation is used for FY23.

**STATE FUNDING FORMULA COMPARISON
PER STUDENT (FEFP)**

School Year	Dollars per unweighted full-time student	Annual percent increase -decrease
2022-2023	8,305	6.15%
2021-2022	7,824	-3.10%
2020-2021	8,074	4.82%
2019-2020	7,703	3.06%
2018-2019	7,474	0.95%
2017- 2018	7,404	1.62%
2016-2017	7,286	1.24%
2015-2016	7,197	1.80%
2014-2015	7,070	0.94%
2013-2014	7,004	6.28%
2012-2013	6,590	2.00%
2011-2012	6,461	-10.55%
2010-2011	7,223	2.12%
2009-2010	7,073	-1.85%
2008-2009	7,206	-2.61%
2007-2008	7,399	4.23%

In 2005-2006 a next step in the Class Size Reduction mandate took place and the State gave additional dollars for Districts to meet the new school-wide average compliance level. Beginning in 2008-09 state funding decreased due to the decline in the economy. In 2009-10 the Legislature allowed Class Size Reduction to remain as an average per school due to the overall decrease in funding.

Starting in 2010-11 the district allocated resources to schools to comply with the mandate to meet class sizes at the classroom level. In 2009-10 and 2010-11 there was help from the Federal government in the form of stimulus funds. In 2011-12 stimulus funds were no longer available and additional State budget cuts were also enacted causing a large decrease in per-student funding. The District began tapping into reserves in order to comply with the class size amendment and balance the budget.

2012-13 began a trend of increasing funds per student. In 2017-18, funds per student surpassed the 2007-08 per student level of funding.

In 2013-14 a change in class size amendment for "schools of choice" helped the District to meet the class size mandate and save reserves.

In 2021-2022, there was a decline due to a change in the class size calculation per Senate Bill 2500.

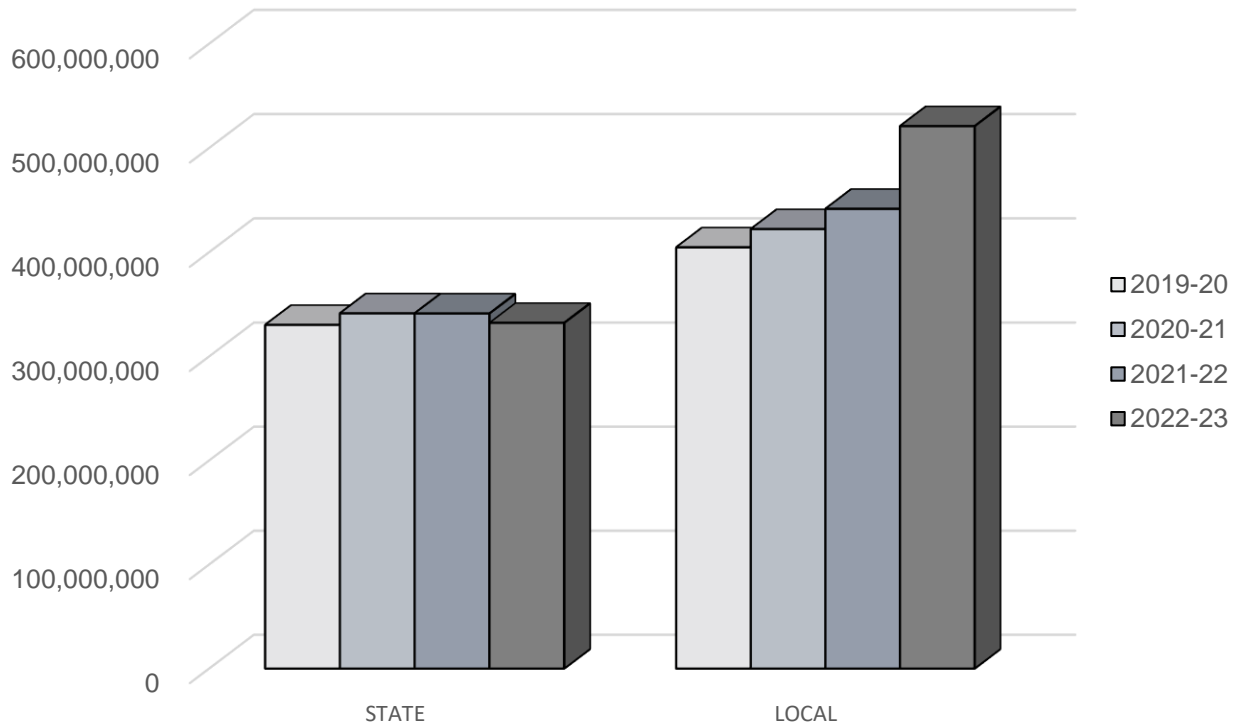
For 2022-2023, the state provided additional funds to Districts to meet the Legislative action to raise all salaries for school District employees to a minimum of \$15 per hour.

Amounts excluded school recognition awards and amounts paid for McKay & Family Empowerment Scholarships. School Recognition awards are granted directly to individual schools, based on performance outcomes, to be used solely at the schools' discretion. In FY21, these awards were vetoed by Ron DeSantis.

Note: Figures relate to FEFP funds only and do not correspond to total general fund revenues. The fourth calculation is used for all prior years and the 2nd FEFP calculation is used for 2022-23.

**STATE VS LOCAL FUNDING
FEFP**

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-22 to 2022-23</u>	
					<u>CHANGE</u>	<u>PERCENT</u>
STATE	330,246,315	341,358,813	341,232,964	332,233,827	(8,999,137)	-2.64%
LOCAL	<u>404,674,023</u>	<u>422,170,637</u>	<u>441,598,287</u>	<u>520,932,174</u>	<u>79,333,887</u>	17.97%
TOTAL	<u>734,920,338</u>	<u>763,529,450</u>	<u>782,831,251</u>	<u>853,166,001</u>	<u>70,334,750</u>	8.98%



Total FEFP increased in 2022-23 by 8.98%

The large increase is due to the mandate that all School Districts raise their beginning salaries to a minimum of \$15 per hour. The state revenues includes an increase in Amendment 9 mandate for Class Size Reduction which is \$100,989,601 in 2022-23 (an increase of approximately \$1.9M).

Local property tax revenues increased as local property tax rolls continue to grow.

NOTE: Figures relate to FEFP funds only and do not correspond to total general fund revenues.

SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET

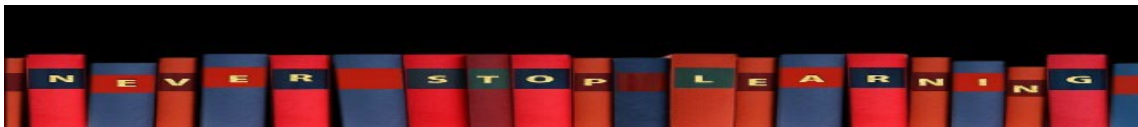
2022-2023

Lee County is located on the southwest coast of Florida, between Tampa and Naples. The World Health Organization (WHO) declared a Global Pandemic toward the end of Florida's FY21 Regular Session. Per the Office of Economic and Demographic Research, while all Florida industries were hit by the pandemic, the leisure and hospitality industries were hit the hardest. Studies from previous disease outbreaks show that it can take as long as 12 to 15 months after the outbreak ends for tourism to get back to pre-disease levels. The Conference does expect good growth in FY22 and fiscal years 23 and 24 should see above average growth rates. After FY24, the tourism industry is expected to return to a more average growth rate. Per the June 28, 2022 Florida Consumer Sentiment Index published by the UF Survey Research Center, Floridians views on the current economy were mixed. Current views on personal finances decreased slightly from a year ago. However, there is expectation that finances will show a slight improvement a year from now.

- Per the University of Florida's Bureau of Economic and Business Research (BEBR), Lee County has an estimated 2021 population of 782,579, which is a 26% increase over the 2010 census of 618,754. The BEBR projects that by 2030, Lee County will have a population of 924,500 for growth of 18.14% between 2021 and 2030. Lee County is the eighth most populous county in Florida, with 3.57% of the state's 2021 population.
- Per FGCU's Southwest Florida Regional Economic Indicators June 2022 report, Lee County's seasonally-adjusted unemployment rate was 1.90 in April, 2022, down from 2.80 in March, 2022 and down 2.1 percentage points from April, 2021. Lee County is seeing an increase in the demand for single-family building permits. Lee County issued 919 permits in April, 2022, up from 845 in April, 2021. Sales of single-family homes totaled 1,621 in April, 2022 which is a decrease of 290 units from April, 2021. The median price is also increased from \$355,000 to \$470,000 over the same period.
- The Lee County School District earned a "B" school grade from 2014 through 2019. This is up from a "C" in 2013. In 2019, 24 districts earned an "A", 30 earned a "B", and 13 earned a "C". School grades were not calculated in 2020. Florida's DOE Emergency Order No. 2020-EO-1 canceled the spring K-12 statewide assessments for FY20. Accountability measures that rely on this data were not calculated for FY20 due to COVID. FLDOE issued Emergency Order No. 2021-EO-02 and only schools who opted-in have a letter grade in FY21. Lee County did NOT opt-in so we don't have a grade for FY21. The Florida Department of Education has released the Spring 2022 FSA for Language Arts and Math. Lee County improved one to four points in grades 3 through 6 in math. Lee County saw a one-point decline in ELA scores in grades 3 through 10, excluding grades 4 and 9 which improved by two percentage points. The District earned a "B" for FY22.

The School District of Lee County serves the entire area of the county, which includes Cape Coral, Fort Myers, Fort Myers Beach, Lehigh, Sanibel, and Bonita Springs. The School Board, a public body corporate under the laws of the State of Florida, consists of seven members. They serve four year terms on a staggered basis. The Superintendent, who is a School Board appointee, serves as the Chief Executive Officer of the School District and Secretary to the School Board.

The School District will serve approximately 99,900 FTE PK-12th grade students in the 2022-2023 school year, in 45 elementary, 16 middle, 4 K-8, 15 high, 12 special schools/programs, 3 vocational schools, and 23 charter schools.



**SCHOOL DISTRICT OF LEE COUNTY
TENTATIVE BUDGET SUMMARY
2022-23**

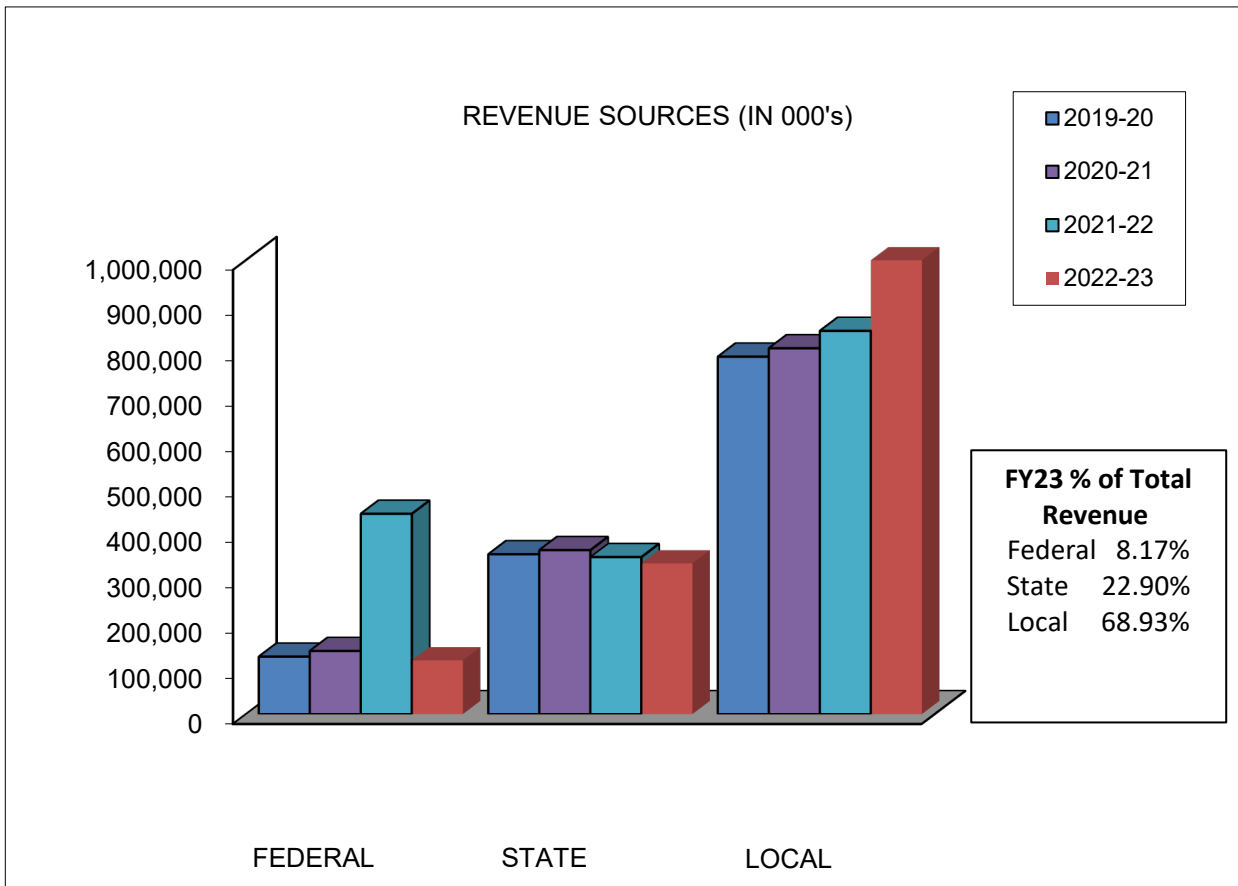
	PART I	PART II	PART III	PART IV	PART VII	PART IX	TOTAL
ESTIMATED REVENUE	OPERATING	DEBT SVC	CAP PROJ	SPEC REV	INT SVC	FOOD SVC	
Federal (Direct)	2,613,000			9,701,284			12,314,284
Federal (Thru State)	2,000,000			49,191,594		54,972,887	106,164,481
State Sources	322,055,204	256,700	9,041,000			677,007	332,029,911
Local Sources	545,375,945		336,930,560		116,155,123	869,942	999,331,570
Sub-Total	872,044,149	256,700	345,971,560	58,892,878	116,155,123	56,519,836	1,449,840,246
Incoming Transfers	22,975,000	65,371,540					88,346,540
Non-Revenue Receipts							
Beginning Balances/Reserves	156,797,270	20,164,644	354,341,159		52,785,507	13,409,457	597,498,037
TOTAL ESTIMATED REVENUE	1,051,816,419	85,792,884	700,312,719	58,892,878	168,940,630	69,929,293	2,135,684,823
APPROPRIATIONS							
Instruction	569,332,826			25,051,745			594,384,571
Pupil Personnel Services	41,154,372			9,312,865			50,467,237
Instructional Media Services	4,233,683			171,716			4,405,399
Inst/Curr Development Services	11,266,939			15,111,560			26,378,499
Instructional Staff Training	7,194,268			5,416,390			12,610,658
Instruction Related Technology	8,106,083						8,106,083
Board of Education	2,472,180						2,472,180
General Administration	7,494,849			519,267			8,014,116
School Administration	60,273,564			1,184,052			61,457,616
Facilities Acquisition and Const.	11,589,797		177,372,977	94,508			189,057,282
Fiscal Services	5,405,450						5,405,450
Food Services						69,929,293	69,929,293
Central Services	22,282,317			209,135	109,328,529		131,819,981
Pupil Transportation Services	68,261,213			863,737			69,124,950
Operation of Plant	95,103,282			253,555	12,713,123		108,069,960
Maintenance of Plant	20,933,186						20,933,186
Administrative Technology Services	9,275,370						9,275,370
Community Services	9,242,072			704,348			9,946,420
Debt Service		65,628,240					65,628,240
Sub-Total	953,621,451	65,628,240	177,372,977	58,892,878	122,041,652	69,929,293	1,447,486,491
Transfer of Funds			88,346,540				88,346,540
Ending Balances/Reserves	98,194,968	20,164,644	434,593,202		46,898,978		599,851,792
TOTAL APPROPRIATIONS	1,051,816,419	85,792,884	700,312,719	58,892,878	168,940,630	69,929,293	2,135,684,823

**SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET
 BUDGET SUMMARY
 DETAIL OF BALANCES/RESERVES
 ALL FUNDS
 2022-2023**

DESCRIPTION	PART I OPERATING	PART II DEBT SVC	PART III CAPITAL PROJECTS	PART VII INTERNAL SVC	TOTAL
Reserve for FTE Short Fall/Proration	9,000,000				9,000,000
Reserve for School Vouchers	5,613,256				5,613,256
Reserve for Encumbrances	5,000,000		98,350,000		103,350,000
Reserve for Board Priorities					
↪ Reserve for Contingency	26,700,000				26,700,000
Reserve for Balance Forward	51,881,712		3,963,419		55,845,131
Restricted Reserves					
Unappropriated Fund Balance		20,164,644	332,279,783	46,898,978	399,343,405
TOTAL	98,194,968	20,164,644	434,593,202	46,898,978	599,851,792

**SUMMARY OF ALL FUNDS
REVENUE SOURCES (IN 000'S)**

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 AMENDED	2022-23 BUDGET	2021-22 TO 2022-23 CHANGE	PERCENT
Federal - Direct	15,132	15,030	27,927	12,314	(15,613)	(55.91%)
Federal thru State	111,471	124,053	413,458	106,164	(307,293)	(74.32%)
Total Federal	126,603	139,084	441,385	118,479	(322,906)	(73.16%)
State Sources	352,269	361,320	345,983	332,030	(13,953)	(4.03%)
Local Sources	787,227	805,664	843,924	999,332	155,407	18.41%
Total Revenue Sources	1,266,099	1,306,068	1,631,293	1,449,840	(181,452)	(11.12%)
Incoming Transfers	103,164	92,937	94,336	88,347	(5,989)	(6.35%)
Non-revenue Receipts	166,518	1,155	178		(178)	(100.00%)
Beginning Fund Balance	329,832	543,584	544,188	597,498	53,310	9.80%
Total Budget	1,865,613	1,943,745	2,269,995	2,135,685	(134,310)	(5.92%)

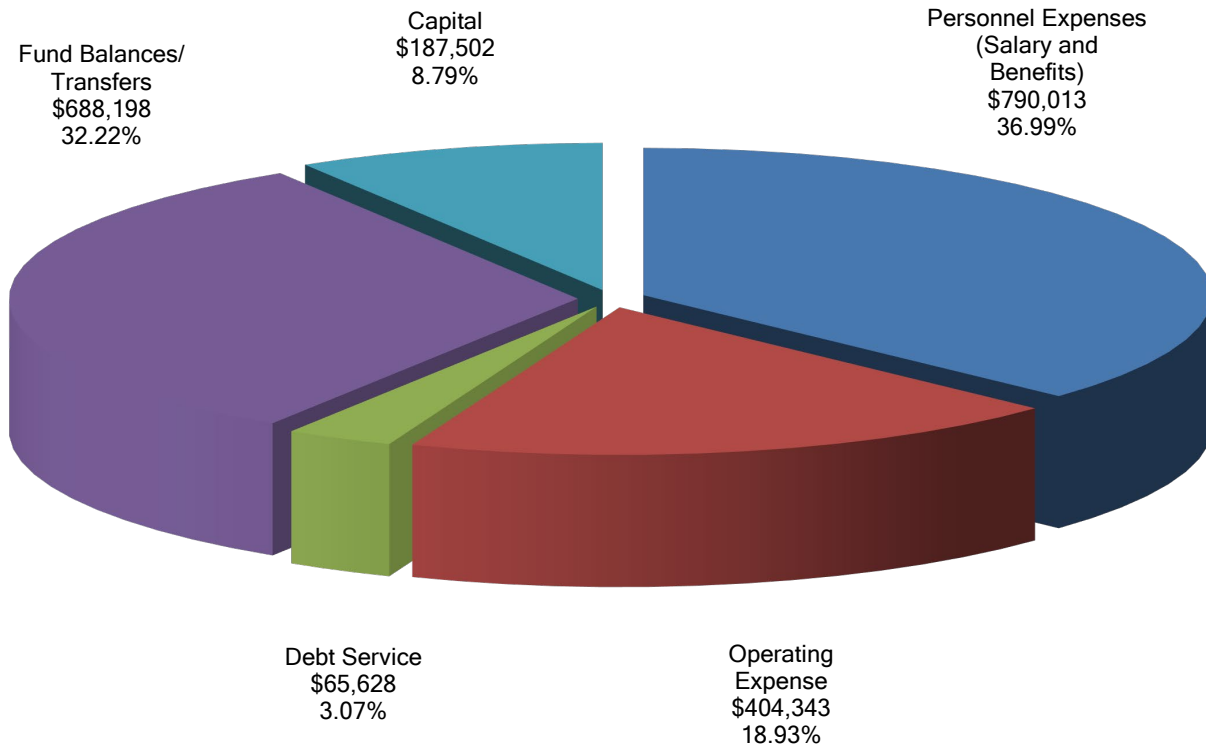


*Increase in 2021-2022 Federal thru State revenue include CRRSSA and ARP Covid relief dollars received.

**SUMMARY OF ALL FUNDS
EXPENDITURES BY OBJECT (IN 000'S)**

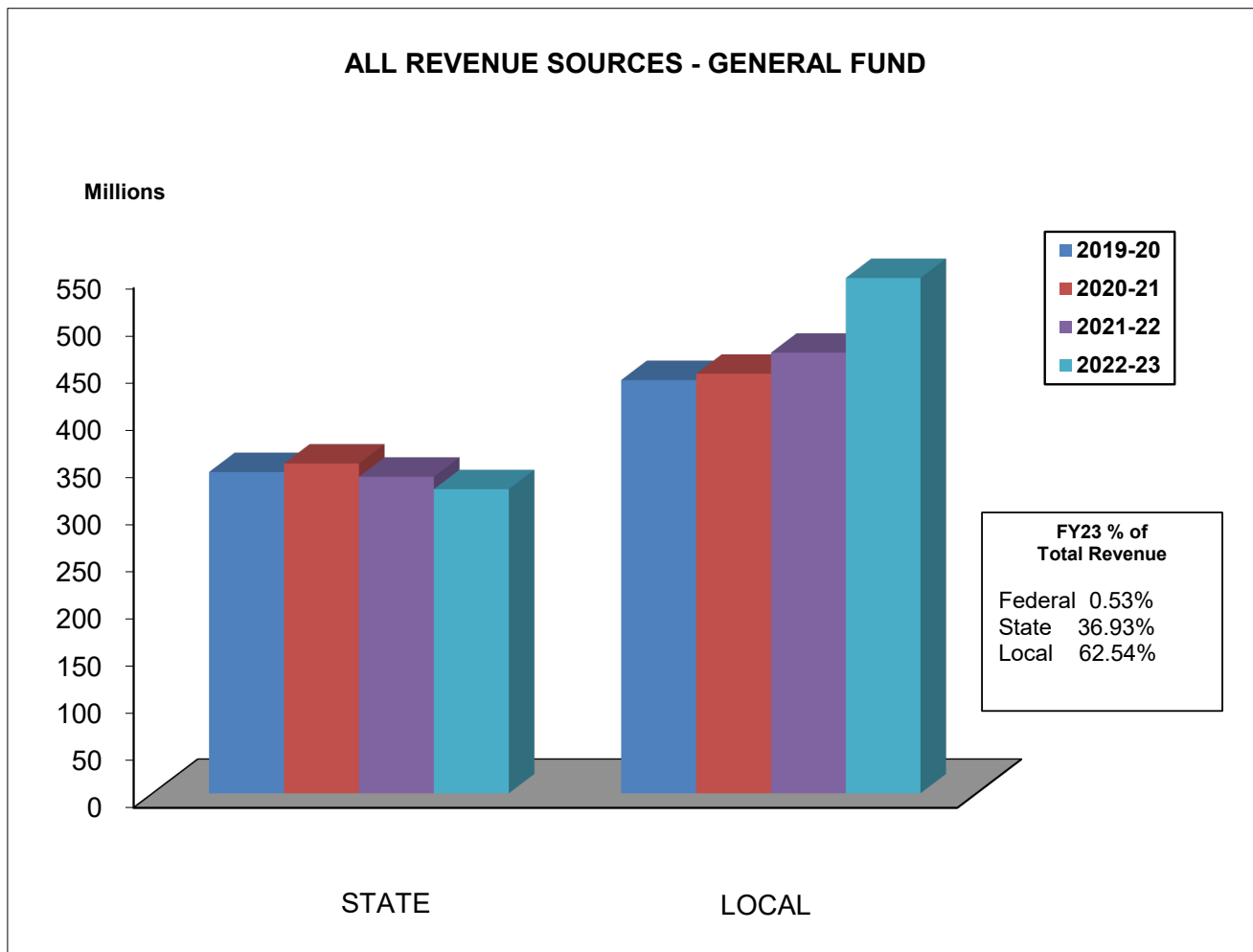
	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>AMENDED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2021-22</u> <u>TO 2022-23</u> <u>CHANGE PERCENT</u>	
Personnel Expense (Salary & Benefits)	672,261	674,520	893,090	790,013	(103,077)	(11.54%)
Operating Expense	329,604	356,415	622,103	404,343	(217,760)	(35.00%)
Debt Service	49,964	84,587	71,817	65,628	(6,188)	(8.62%)
Capital Outlay	166,957	191,097	274,429	187,502	(86,927)	(31.68%)
Total Appropriations/Expenses	1,218,786	1,306,619	1,861,439	1,447,486	(413,952)	(22.24%)
Transfers	103,164	92,937	96,516	88,347	(8,169)	(8.46%)
Fund Balance/Equity	543,663	544,188	312,040	599,852	287,812	92.24%
Total	1,865,613	1,943,745	2,269,995	2,135,685	(134,310)	(5.92%)

**Appropriations by Object for 2022-23
Total Budget \$2,135,684,823**

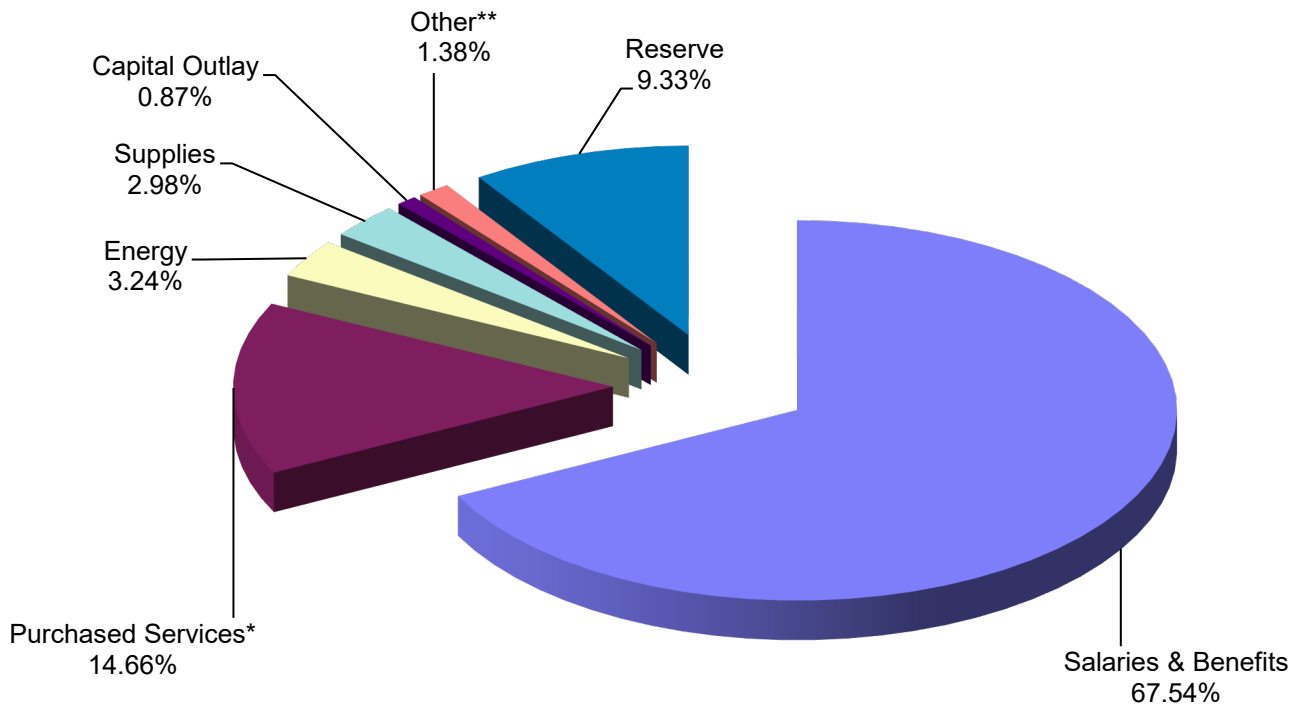


**GENERAL FUND REVENUES
BY SOURCE**

ESTIMATED REVENUE	2019-20	2020-21	2021-22	2022-23	2021-22 TO 2022-23	
	ACTUAL	ACTUAL	AMENDED	BUDGET	CHANGE	PERCENT
Federal - Direct	2,397,170	2,586,605	2,330,000	2,613,000	283,000	12.15%
Federal through State	8,817,094	1,191,025	2,035,756	2,000,000	(35,756)	(1.76%)
Total Federal	11,214,264	3,777,630	4,365,756	4,613,000	247,244	5.66%
State Sources	340,137,959	349,121,140	335,221,887	322,055,204	(13,166,683)	(3.93%)
Local Sources	437,413,750	444,069,465	466,385,665	545,375,945	78,990,280	16.94%
Total Revenue Sources	788,765,973	796,968,235	805,973,308	872,044,149	66,070,841	8.20%
Incoming Transfers	22,717,610	22,118,046	22,897,639	22,975,000	77,361	0.34%
Non-revenue Receipts	5,531,203	1,155,246	178,386		(178,386)	(100.00%)
Beginning Balances	120,480,329	140,682,483	164,428,775	156,797,270	(7,631,505)	(4.64%)
TOTAL ESTIMATED REVENUE, TRANSFERS & BALANCES	937,495,115	960,924,010	993,478,108	1,051,816,419	58,338,311	5.87%



**GENERAL FUND EXPENDITURE
BY OBJECTS**



Note: Salaries and Benefits include funding for substitutes and supplemental contracts.

	Budget	Percent
Salaries & Benefits	710,384,767	67.54%
Purchased Services*	154,188,015	14.66%
Energy	34,054,586	3.24%
Supplies	31,313,576	2.98%
Capital Outlay	9,158,177	0.87%
Other**	14,522,330	1.38%
Reserve	98,194,968	9.33%
	1,051,816,419	100.000%

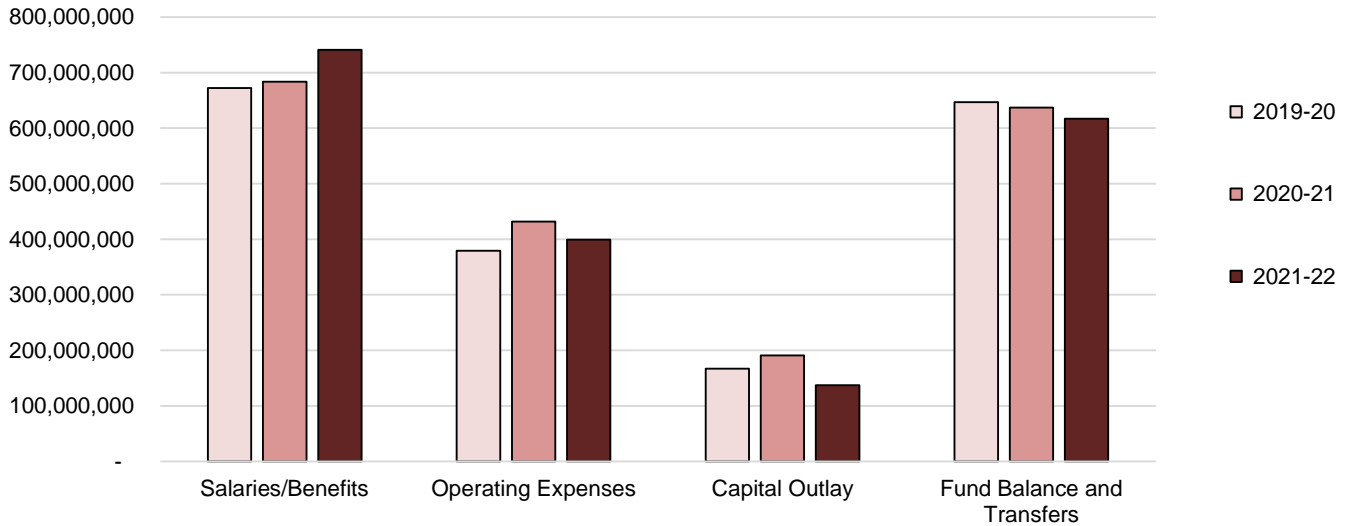
*Purchased Services include professional & technical services, insurance and bond premiums, repairs, communications, travel, utilities.

**Other includes memberships, dues and fees, miscellaneous and indirect costs.

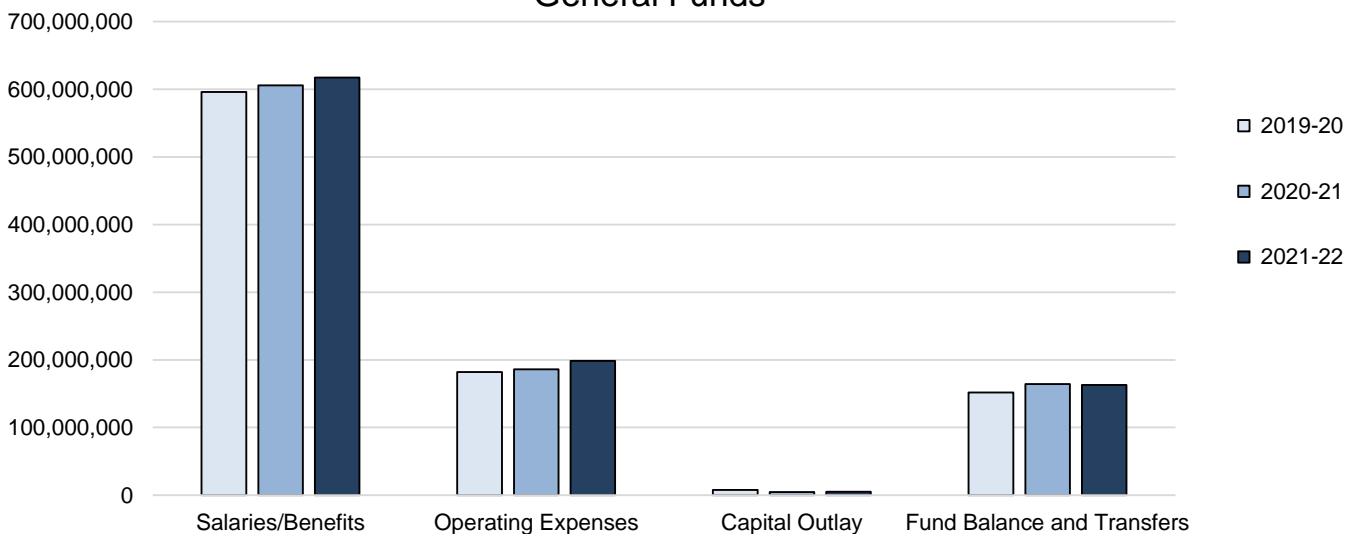
**THREE YEAR HISTORY OF EXPENDITURES BY MAJOR OBJECTS
ALL FUNDS AND GENERAL FUNDS**

	All Funds 2019-20 <u>Actual</u>	All Funds 2020-21 <u>Actual</u>	All Funds 2021-22 <u>Expenses</u>	General Funds 2019-20 <u>Actual</u>	General Funds 2020-21 <u>Actual</u>	General Funds 2021-22 <u>Expenses</u>
Salaries/Benefits	672,261,285	683,768,681	740,974,312	595,883,451	605,893,642	617,337,667
Operating Expenses	379,567,970	431,754,037	399,403,962	182,035,927	185,834,482	198,305,870
Capital Outlay	166,956,921	191,096,528	137,018,290	7,630,379	4,767,111	4,953,429
Fund Balance and Transfers	646,826,327	637,125,464	616,882,762	151,945,357	164,428,775	162,734,221
TOTAL	1,865,612,503	1,943,744,710	1,894,279,326	937,495,114	960,924,010	983,331,187

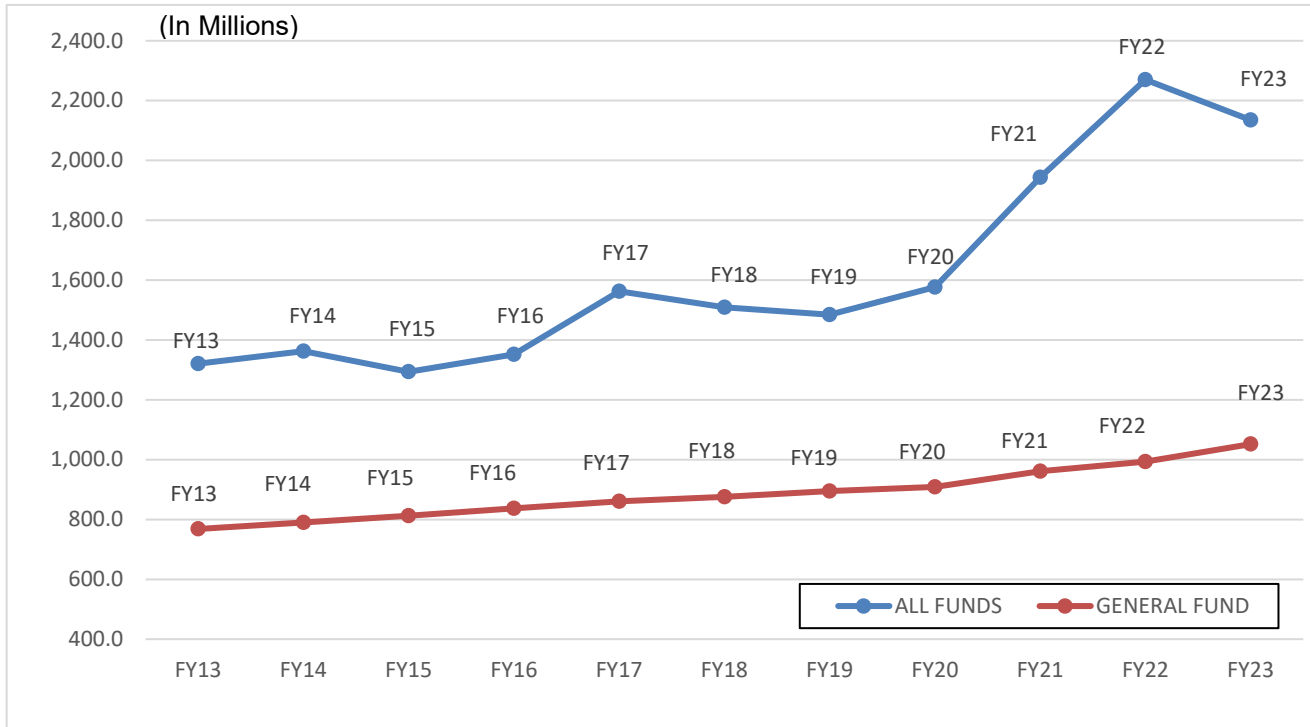
All Funds



General Funds



**TOTAL BUDGET
ALL FUNDS AND GENERAL FUND
FY13 - FY23**



GENERAL FUND

The general fund is funded primarily through the Florida Education Finance Program which is based on student enrollment. In FY09, the general fund declined due to a drop in enrollment as well as State funding shortfalls. Beginning in FY10 stimulus funds provided a needed infusion of funds over the next two years to help offset declining state revenues. In FY14, the legislative session brought much needed increases to education, with a large portion of the increases set aside for teacher salary increases. Since FY15, there have been small increases in funding. In FY21, the COVID Pandemic caused a drop in enrollment which had caused the general fund to decline, but the Governor signed an executive order to help offset the loss of funding to Districts. In FY23, we anticipate an increase in FTE.

ALL FUNDS

Capital funds grew from 2005 to 2008 due to increases in the tax roll and receipt of capital dollars for the construction of new classrooms to meet the class size reduction mandate. Beginning in 2009 and continuing through to 2015, capital funds decreased significantly due to a lower tax base, the elimination of Classrooms for Kids and a reduction in impact fees. In FY17 the capital funds included refinancing bonds and COPS issuance for a new high school. In FY19 the taxpayers of Lee County passed a half penny sales tax for Lee County schools to help with our capital funding issues. The total budget of all funds in FY23 is \$2.1 billion as shown in the graph above.

Note: The figures above represent the adopted budgets for FY13 through FY23.

STAFFING COMPARISON - ALL FUNDS

OBJECT CODE	DESCRIPTION	FTE DAILY HOURS	2020-21 ACTUAL POSITION	2021-22 AMENDED POSITION	2022-23 BUDGET POSITION	2021-22 TO 2022-23 CHANGE	PERCENT
ELECTED OFFICIALS							
511400	Board Members		7.00	7.00	7.00		
	TOTAL ELECTED OFFICIAL		7.00	7.00	7.00		
INSTRUCTIONAL							
512800	School Counselor	7.6	165.90	160.50	152.50	(8.00)	(4.98%)
514500	Occupational/Physical Therapist	7.6	17.00	26.00	26.00		
514800	Media Specialist	7.6	8.00	8.80	7.30	(1.50)	(17.05%)
515200	Nurse, RN	7.6	50.00	64.00	63.00	(1.00)	(1.56%)
515800	Psychologist	7.6	36.00	44.20	49.20	5.00	11.31%
516200	Social Worker/Visiting Teacher	7.6	65.40	74.60	71.00	(3.60)	(4.83%)
516400	Career Specialist	7.6	6.00	10.00	5.00	(5.00)	(50.00%)
516500	Primary Specialist	7.6					
516900	Teacher	7.6	5,774.51	5,916.33	5,464.32	(452.01)	(7.64%)
	TOTAL INSTRUCTIONAL		6,122.81	6,304.43	5,838.32	(466.11)	(7.39%)
ADMINISTRATIVE							
510500	Assistant Director	8.0	10.50	10.00	11.00	1.00	10.00%
510700	Assistant Principal	8.0	172.00	174.00	174.00		
510701	Associate Principal	8.0		3.00		(3.00)	(100.00%)
510702	Athletic Director	8.0			14.00	14.00	
510800	Executive Officer	8.0	6.00	7.00	10.00	3.00	42.86%
511700	Attorney	8.0	4.00	4.00	4.00		
512700	Coordinator	8.0	64.75	73.50	74.25	0.75	1.02%
513300	Director/Executive Director	8.0	49.00	52.00	54.00	2.00	3.85%
513800	Executive Officer -Supt	8.0	1.00	1.00	1.00		
515300	Manager	8.0	5.00	5.00	5.00		
515600	Principal	8.0	90.00	91.00	92.00	1.00	1.10%
517800	Program Administrator	8.0	2.00	3.00	2.50	(0.50)	(16.67%)
518700	Treasurer	8.0	1.00	1.00	1.00		
	TOTAL ADMINISTRATIVE		405.25	424.50	442.75	18.25	4.30%

STAFFING COMPARISON - ALL FUNDS

OBJECT CODE	DESCRIPTION	FTE DAILY HOURS	2020-21 ACTUAL POSITION	2021-22 AMENDED POSITION	2022-23 BUDGET POSITION	2021-22 TO 2022-23 CHANGE	PERCENT
SUPERVISORY/TECHNICAL/CONFIDENTIAL							
510100	Accountant	8.0	9.00	10.00	10.00		
510200	Accounting Clerk/Procurement Analyst	8.0	10.00	12.00	11.00	(1.00)	(8.33%)
510300	Assistant Supervisor	8.0	20.00	20.00	20.00		
511200	Auditor	8.0	3.00	3.00	3.00		
511800	Agent/Analyst/Generalist	8.0	15.00	16.00	16.00		
511900	Food Services Manager	8.0	87.00	88.00	89.00	1.00	1.14%
512400	Clerk Typist	8.0	7.00	12.00	12.00		
512600	Clerk Specialist	8.0	4.00	5.00	5.00		
512700	Coordinator	8.0	7.00	7.00	7.00		
513400	Planner	8.0	1.00				
513600	Engineer	8.0	1.00	1.00	1.00		
513900	Equipment Operator	8.0	6.00	6.00	6.00		
514100	Supervisor/Foreman	8.0	22.00	21.00	21.00		
515300	Manager	8.0	16.00	17.00	19.00	2.00	11.76%
515700	Programmer/Analyst/Network Admin	8.0	12.00	12.00	12.00		
516000	Secretary-Confidential	8.0	132.00	132.00	131.00	(1.00)	(0.76%)
516700	Supervisor	8.0	32.00	31.00	33.00	2.00	6.45%
516800	Analyst/Database IS/ITS	8.0	23.00	23.00	24.00	1.00	4.35%
517100	Manager, Applications Systems	8.0	18.00	19.00	20.00	1.00	5.26%
517300	Info/Data/Support Specialist	8.0	12.00	12.00	12.00		
517500	Personnel/Payroll Specialist	8.0	24.00	27.00	27.00		
518300	Specialist	8.0	14.00	17.00	17.00		
519000	Specialist-Professional Staff	8.0	19.00	22.00	22.00		
519400	Building Supervisor	8.0	87.00	88.00	87.00	(1.00)	(1.14%)
	TOTAL SUPV/TECH/CONF		581.00	601.00	605.00	4.00	0.67%
SUPPORT							
510400	Safety & Security Attendant	7.0	6.00	5.00	5.00		
510600	Assistant Manager	8.0	70.00	67.00	66.00	(1.00)	(1.49%)
511500	Bookkeeper	8.0	87.41	87.66	86.25	(1.41)	(1.61%)
511600	School Bus Operator	7.0	751.25	731.25	732.25	1.00	0.14%
512100	Clerk, Stockroom	8.0	4.00	4.00	4.00		
512200	Inventory/Procurement Specialist	8.0	7.00	6.00	6.00		
512300	Clerk	8.0	6.50	6.50	6.50		
512400	Clerk Typist	8.0	132.83	143.65	120.00	(23.65)	(16.46%)
512500	Alternate Duty	8.0	5.00	5.00	5.00		
512900	Crafts or Trades Worker	8.0	60.00	60.00	60.00		
513000	Custodian	8.0	461.94	469.78	466.09	(3.69)	(0.79%)

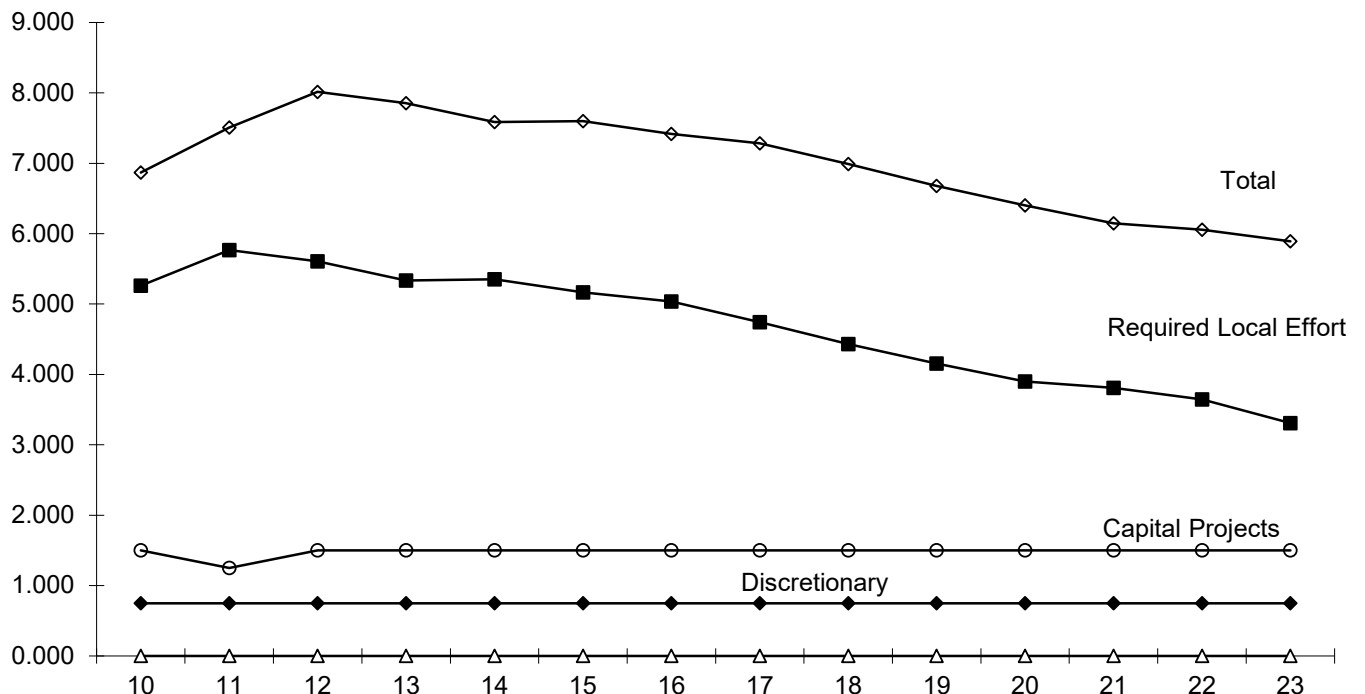
STAFFING COMPARISON - ALL FUNDS

OBJECT CODE	DESCRIPTION	FTE DAILY HOURS	2020-21 ACTUAL POSITION	2021-22 AMENDED POSITION	2022-23 BUDGET POSITION	2021-22 TO 2022-23 CHANGE	PERCENT
SUPPORT (CONTINUED)							
513900	Equipment Operator	8.0	2.00	2.00	1.00	(1.00)	(50.00%)
514000	Food Services Worker	7.0	547.12	560.44	563.63	3.19	0.57%
514300	Utility Worker	8.0	15.00	15.00	15.00		
514400	Helping Teacher/Job Coach	7.0	195.75	176.25	77.00	(99.25)	(56.31%)
514600	Intern	7.0	15.00	14.00	14.00		
515000	Mechanic	8.0	48.00	48.00	48.00		
515100	Messenger/Courier	8.0	4.00	4.00	4.00		
515200	Nurse, LPN	7.5	3.00	3.00	3.00		
515500	Head Custodian	8.0	87.00	87.00	88.00	1.00	1.15%
516100	Secretary - SPALC	8.0	79.50	76.50	70.50	(6.00)	(7.84%)
516300	Security Specialist	8.0	142.33	146.93	138.21	(8.72)	(5.93%)
517000	Education Paraprofessional	7.0	1,262.89	1,337.74	1,310.91	(26.83)	(2.01%)
517000	Educ Paraprof, Bus Monitors	7.0	14.07	14.07	14.07		
517000	Educ Paraprof, Transportation (ESE)	7.0	219.00	219.00	219.00		
517000	Educ Paraprof, Food Service	7.0	37.78	37.81	36.64	(1.17)	(3.09%)
517300	Info/Data/Support Specialist	8.0	118.97	121.09	120.09	(1.00)	(0.83%)
517600	Social Worker/Paraprofessional	8.0	27.64	27.64	23.76	(3.88)	(14.04%)
517700	Stock Control Specialist	8.0	11.00	11.00	11.00		
517900	Parapro Headstart Instructor	7.5	23.00	23.00	22.93	(0.07)	(0.30%)
518300	Specialist	8.0	102.31	96.50	94.28	(2.22)	(2.30%)
518400	Dispatcher	8.0	12.00	12.00	12.00		
518600	Printer	8.0	2.00	2.00	2.00		
518800	Finishing Procedures Operator	8.0	2.00	2.00	1.50	(0.50)	(25.00%)
519200	Sites Worker	8.0	47.81	48.44	46.19	(2.25)	(4.64%)
519300	Driver Trainer/Safety Coordinator	8.0	4.00	4.00	4.00		
519500	Psych Support/Sr Specialist	8.0	4.00	4.00	4.00		
519600	Technician	8.0	35.00	34.00	33.00	(1.00)	(2.94%)
519700	Other Personnel Services	8.0	0.25	0.25	0.25		
519800	Route Specialist	8.0	7.00	7.00	7.00		
	TOTAL SUPPORT		4,661.35	4,720.50	4,542.05	(178.45)	(3.78%)
TOTAL PERSONNEL UNITS			11,777.41	12,057.43	11,435.12	(622.31)	(5.16%)

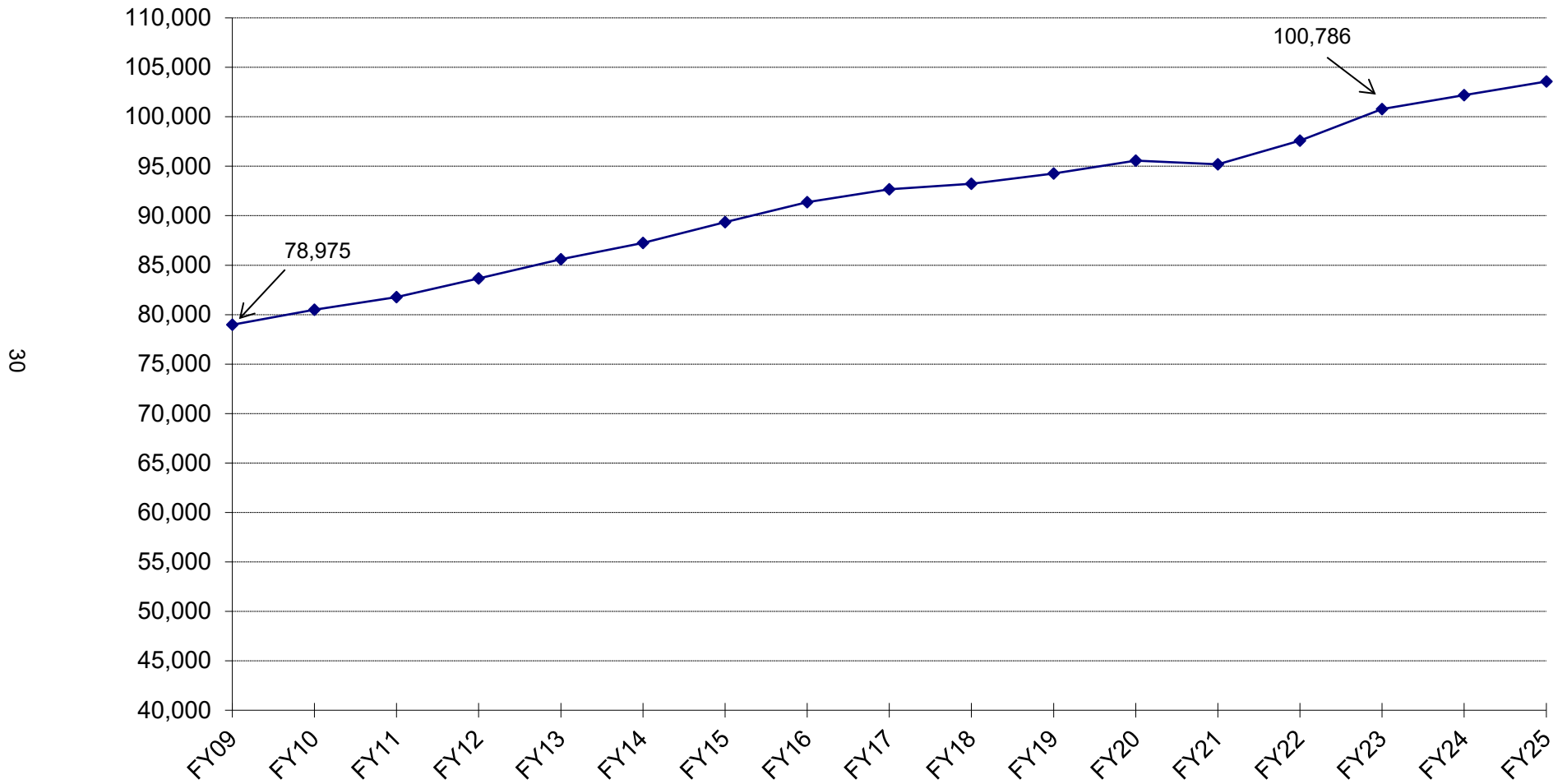
HISTORY OF SCHOOL DISTRICT MILLAGE

FISCAL YEAR	REQUIRED LOCAL EFFORT	CRITICAL NEEDS MILLAGE	MILLAGE RATES				NON EXEMPT ASSESSED TAX ROLL	PERCENT OF CHANGE IN TAX ROLL
			DISCRETIONARY	DEBT SERVICE	CAPITAL PROJECTS	TOTAL		
10	5.260		0.748	0.000	1.500	7.508	68,522,732,655	-22.66%
11	5.767	0.250	0.748	0.000	1.250	8.015	58,980,654,259	-13.93%
12	5.606		0.748	0.000	1.500	7.854	57,489,601,742	-2.53%
13	5.336		0.748	0.000	1.500	7.584	57,050,935,603	-0.76%
14	5.350		0.748	0.000	1.500	7.598	59,428,706,020	4.17%
15	5.168		0.748	0.000	1.500	7.416	64,429,903,676	8.42%
16	5.037		0.748	0.000	1.500	7.285	69,129,597,816	7.29%
17	4.741		0.748	0.000	1.500	6.989	75,824,368,848	9.68%
18	4.431		0.748	0.000	1.500	6.679	81,973,613,642	8.11%
19	4.153		0.748	0.000	1.500	6.401	85,875,931,465	4.76%
20	3.899		0.748	0.000	1.500	6.147	90,848,155,272	5.79%
21	3.810		0.748	0.000	1.500	6.058	96,587,103,127	6.32%
22	3.643		0.748	0.000	1.500	5.891	104,783,192,492	8.49%
23	3.309		0.748	0.000	1.500	5.557	133,918,480,158	27.81%

Property values increased 27.81% in FY23. After years of decline, property values have increased over the past ten years. The required local effort millage in FY10 and subsequent years includes a prior year funding adjustment millage. When the final property tax roll is less than what was certified at the beginning of the year, state statute provides that districts must levy an additional millage in the subsequent year to recover revenues lost because of that decreased tax roll.



**SCHOOL DISTRICT OF LEE COUNTY
STUDENT ENROLLMENT
Pre-Kindergarten - Grade 12
2009 though 2022 (ACTUAL) 2023 through 2025 (PROJECTED)**



Enrollment dropped in FY21 due to Covid but, we expect growth to go back to pre Covid rates. These enrollment numbers include non-FTE Pre-K students.

**SCHOOL DISTRICT OF LEE COUNTY
ENROLLMENT HISTORY AND PROJECTION
2022-2023**

GRADE	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	District
	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	Forecast 22/23
NON-FTE PK	968	1,000	1,080	1,062	1,082	1,108	1,068	1,129	1,129	1,162	1,225	1,187	932	1,106	804
FTE PK	722	937	986	949	780	706	780	857	876	938	894	913	769	791	783
TOTAL PK	1,690	1,937	2,066	2,011	1,862	1,814	1,848	1,986	2,005	2,100	2,119	2,100	1,701	1,897	1,587
K	6,394	6,248	6,448	6,625	7,098	6,990	6,596	6,613	6,665	6,693	6,778	6,668	6,590	6,843	7,325
1	6,420	6,361	6,205	6,459	6,669	7,096	7,139	6,846	6,755	6,756	6,896	7,011	6,746	7,032	7,531
2	6,384	6,347	6,379	6,294	6,472	6,646	7,235	7,332	6,919	6,750	6,742	7,027	7,029	6,961	7,602
3	6,420	6,535	6,575	6,649	6,544	6,890	7,118	7,673	7,777	7,410	7,370	7,373	7,128	7,528	7,816
4	5,877	6,204	6,356	6,329	6,466	6,336	6,609	6,893	7,259	7,290	6,984	7,036	7,319	7,047	7,560
5	5,820	5,994	6,255	6,474	6,465	6,589	6,532	6,757	6,959	7,348	7,415	7,217	7,120	7,440	7,362
SUB TOTAL	39,005	39,626	40,284	40,841	41,576	42,361	43,077	44,100	44,339	44,347	44,304	44,432	43,633	44,748	46,783
6	6,115	5,954	6,064	6,306	6,546	6,475	6,681	6,621	6,805	6,992	7,382	7,461	7,108	7,300	7,767
7	5,690	6,067	5,970	6,130	6,385	6,640	6,618	6,866	6,706	6,874	7,155	7,538	7,570	7,351	7,650
8	5,701	5,729	6,122	6,063	6,272	6,533	6,864	6,822	7,026	6,867	7,106	7,331	7,696	7,962	7,771
SUB TOTAL	17,506	17,750	18,156	18,499	19,203	19,648	20,163	20,309	20,537	20,733	21,643	22,330	22,374	22,613	23,188
9	5,673	6,001	5,826	6,427	6,160	6,411	6,768	7,024	6,885	7,043	6,970	7,201	7,354	7,808	8,064
10	5,824	5,636	5,979	5,873	6,389	6,233	6,468	6,897	7,119	6,957	7,112	7,085	7,235	7,592	7,885
11	5,520	5,671	5,435	5,932	5,804	6,282	6,170	6,460	6,841	6,976	6,898	7,189	7,035	7,420	7,530
12	5,447	5,799	6,095	6,087	6,455	6,321	6,707	6,568	6,944	7,177	7,339	7,341	7,580	7,398	7,336
SUB TOTAL	22,464	23,107	23,335	24,319	24,808	25,247	26,113	26,949	27,789	28,153	28,319	28,816	29,204	30,218	30,815
TOTAL	78,975	80,483	81,775	83,659	85,587	87,256	89,353	91,358	92,665	93,233	94,266	95,578	95,211	97,579	100,786

The actual enrollment numbers represent a student count at a time certain (the 4th 20-day cycle).

**PROFILE OF ENROLLMENT
FULL-TIME EQUIVALENT STUDENTS**

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	Projected <u>2022-23</u>
Basic Ed PK-3	21,536.04	21,234.94	21,098.43	20,620.30	21,248.57	21,839.04
Basic Ed 4-8	25,991.74	26,506.15	27,089.04	27,381.51	27,968.11	28,069.63
Basic Ed 9-12	19,059.97	19,043.52	19,252.14	19,753.24	20,354.70	20,956.64
ESOL	5,769.44	6,782.35	7,525.67	7,778.04	9,036.46	9,771.81
Exceptional Ed	17,264.02	17,101.77	17,178.09	16,158.48	16,558.25	16,877.91
Vocational Ed	2,221.94	2,248.82	2,223.26	2,108.69	2,280.55	2,393.02
TOTAL	91,843.15	92,917.55	94,366.63	93,800.26	97,446.64	99,908.05

FTE numbers include the estimate for June Survey 4.

All numbers shown are FTE, not a student count.

Growth of FTE

<u>School Year</u>	<u>Percentage Change</u>	<u>Annual Change</u>
* 2017-18	0.8%	694.5 *
2018-19	1.2%	1,074.4
2019-20	1.6%	1,449.1
* 2020-21	-0.6%	(566.4)
2021-22	3.9%	3,646.4
2022-23 Projected	2.5%	2,461.4

*In 2017-18, Lee County saw a decline in growth due to Hurricane Irma. In 2020-21 student enrollment declined due to Covid. Indications are showing a growth rate back to pre Covid rates.

GENERAL FUND

REVENUE	2019-20	2020-21	2021-22	2022-23	2021-22	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>AMENDED</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>PERCENT</u>
STATE FEFP REVENUE						
FEFP State Payment	217,412,698	228,543,024	222,070,503	207,857,482	(14,213,021)	(6.40%)
Lottery Allocation	97,775					
Class Size Reduction	104,284,591	106,848,891	98,999,676	100,989,601	1,989,925	2.01%
School Recognition Funds	3,622,366					
Voluntary PreKindergarten	2,115,848	1,575,705	1,611,803	2,178,403	566,600	35.15%
Subtotal	327,533,278	336,967,620	322,681,982	311,025,486	(11,656,496)	(3.61%)
OTHER STATE SOURCES						
Work Force Development	10,397,178	10,517,091	10,515,091	10,180,351	(334,740)	(3.18%)
CO & DS Withheld-Admin Exp	56,209	54,146	54,000	54,000		
Sales Tax Distribution	223,250	223,250	223,250	223,250		
State License Tax	472,649	509,013	450,000	450,000		
Misc. & Other State Revenue	8,731,130	871,572	1,297,564	122,117	(1,175,447)	(90.59%)
Subtotal	19,880,416	12,175,071	12,539,905	11,029,718	(1,510,187)	(12.04%)
FEDERAL REVENUE						
Federal Impact, Current Operating	7,120	12,455	30,000	13,000	(17,000)	(56.67%)
Medicaid	1,541,360	1,153,513	2,000,000	2,000,000		
Federal Through Local		15,960	35,756		(35,756)	(100.00%)
Reserve Officer Training-JROTC	2,390,050	2,574,150	2,300,000	2,600,000	300,000	13.04%
Subtotal	3,938,529	3,756,079	4,365,756	4,613,000	247,244	5.66%
LOCAL SOURCES						
District School Tax	406,036,488	423,316,395	441,698,879	521,574,983	79,876,104	18.08%
Rent	502,723	387,812	440,000	440,000		
Interest on Investments	6,643,362	1,045,382	2,294,115	2,000,000	(294,115)	(12.82%)
Gifts, Grants & Bequests	1,360,494	1,111,692	2,278,792	432,265	(1,846,527)	(81.03%)
Post-secondary Fees	2,604,794	2,788,515	2,743,600	3,008,200	264,600	9.64%
Capital Improvement Fees	92,100	99,285	99,000	99,000		
GED Testing Fees	18,598	10,686	16,886	12,000	(4,886)	(28.94%)
Lifelong Learning Fees	93,520	18,894	83,500	117,500	34,000	40.72%
Other Student Fees/Financial Aid	284,677	304,354	325,000	304,838	(20,162)	(6.20%)
Preschool Program Fees	125,741	135,987	197,034	134,541	(62,493)	(31.72%)
School Age Child Care Fees	6,875,685	5,313,109	8,901,216	10,065,383	1,164,167	13.08%
Miscellaneous Local Sources	4,858,008	3,675,586	2,474,711	1,312,235	(1,162,476)	(46.97%)

Continued on next page

GENERAL FUND

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 AMENDED	2022-23 BUDGET	2021-22 TO 2022-23 CHANGE PERCENT	
LOCAL SOURCES (continued)						
Bus Fees	12,944	149,649	10,000	20,000	10,000	100.00%
Transp Srv for School Activity	646,851	243,067	300,000	300,000		
Sale of Junk	664,873	241,118	487,932	520,000	32,068	6.57%
Receipt of Federal Indirect Cost	3,257,186	3,441,817	3,000,000	4,000,000	1,000,000	33.33%
Other Local Sources	57,510	87,390	35,000	35,000		
Refunds of Prior Year Expenditures	2,089,353	558,106				
Lost, Damaged, Sold Textbooks	36,289	73,163				
Receipt of Food Service Indirect	1,152,554	1,067,459	1,000,000	1,000,000		
Subtotal	437,413,750	444,069,465	466,385,665	545,375,945	78,990,280	16.94%
TRANSFERS						
From Capital Projects	22,717,610	22,118,046	22,897,639	22,975,000	77,361	0.34%
Subtotal	22,717,610	22,118,046	22,897,639	22,975,000	77,361	0.34%
NON-REVENUE RECEIPTS						
Sale of Land	12,150					
Sale of Equipment		450				
Insurance Loss Recoveries	5,519,053	1,154,796	178,386		(178,386)	(100.00%)
Subtotal	5,531,203	1,155,246	178,386		(178,386)	(100.00%)
Beginning Balance	120,480,329	140,682,483	164,428,775	156,797,270	(7,631,505)	(4.64%)
TOTAL REVENUE	937,495,115	960,924,010	993,478,108	1,051,816,419	58,338,311	5.87%
SUMMARY						
State FEFP Revenue	327,533,278	336,967,620	322,681,982	311,025,486	(11,656,496)	(3.61%)
Other State	19,880,416	12,175,071	12,539,905	11,029,718	(1,510,187)	(12.04%)
Federal	3,938,529	3,756,079	4,365,756	4,613,000	247,244	5.66%
Local	437,413,750	444,069,465	466,385,665	545,375,945	78,990,280	16.94%
Transfers	22,717,610	22,118,046	22,897,639	22,975,000	77,361	0.34%
Non-Revenue Receipts	5,531,203	1,155,246	178,386		(178,386)	(100.00%)
Beginning Balance	120,480,329	140,682,483	164,428,775	156,797,270	(7,631,505)	(4.64%)
TOTAL REVENUE	937,495,115	960,924,010	993,478,108	1,051,816,419	58,338,311	5.87%

FY20 Non-Revenue receipts are anticipated reimbursement from FEMA for damages sustained from Hurricane Irma.

GENERAL FUND

	2019-20 <u>ACTUAL</u>	2020-21 <u>ACTUAL</u>	2021-22 <u>AMENDED</u>	2022-23 <u>BUDGET</u>	2021-22 TO 2022-23	
					<u>CHANGE</u>	<u>PERCENT</u>
APPROPRIATIONS/EXPENSES						
Instruction	492,338,101	498,711,180	599,171,892	569,332,826	(29,839,066)	(4.98%)
Pupil Personnel Services	28,011,521	31,888,313	36,780,822	41,154,372	4,373,550	11.89%
Instructional Media Services	3,376,203	3,390,312	4,254,304	4,233,683	(20,621)	(0.48%)
Instr./Curr. Development Svcs	10,281,472	9,837,748	11,198,413	11,266,939	68,526	0.61%
Instructional Staff Training	5,351,579	7,777,628	11,206,075	7,194,268	(4,011,807)	(35.80%)
Instruction Related Technology	8,130,099	9,271,629	7,783,442	8,106,083	322,641	4.15%
Board of Education	1,476,484	1,371,528	2,331,575	2,472,180	140,605	6.03%
General Administration	4,857,168	5,278,433	6,288,382	7,494,849	1,206,467	19.19%
School Administration	50,845,771	52,700,505	57,616,609	60,273,564	2,656,955	4.61%
Facilities Acquisition & Const	11,112,737	9,066,202	13,433,338	11,589,797	(1,843,541)	(13.72%)
Fiscal Services	4,348,473	4,244,845	4,761,915	5,405,450	643,535	13.51%
Central Services	12,432,081	13,323,703	15,301,049	22,282,317	6,981,268	45.63%
Pupil Transportation Services	51,882,532	49,339,697	61,105,846	68,261,213	7,155,367	11.71%
Operation of Plant	71,276,602	71,739,591	92,561,250	95,103,282	2,542,032	2.75%
Maintenance of Plant	17,580,276	17,194,333	20,230,743	20,933,186	702,443	3.47%
Administrative Technology	7,538,615	6,948,075	8,757,436	9,275,370	517,934	5.91%
Community Services	4,528,550	4,308,199	13,431,082	9,242,072	(4,189,010)	(31.19%)
Debt Service *	181,494	103,314	94,115		(94,115)	(100.00%)
Subtotal	785,549,758	796,495,235	966,308,287	953,621,451	(12,686,836)	(1.31%)
Transfers	11,183,814					
Fund Balance/Equity **	140,761,543	164,428,775	27,169,821	98,194,968	71,025,147	261.41%
TOTAL APPROPRIATIONS/EXP	937,495,115	960,924,010	993,478,108	1,051,816,419	58,338,311	5.87%

* The Debt Service amount shown in FY20 are for tax anticipation notes (TANS), interest expense, and cost of issuance.

** The Fund Balance/Equity in the prior years represents the funds remaining at the end of that fiscal year after all expenses have occurred. The Fund Balance/Equity in 2022-23 represents only those funds set aside in reserve accounts, such as contingency, etc. All other funds were spread through school and department budgets.

DEBT SERVICE FUND

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 AMENDED	2022-23 BUDGET	2021-2022 TO 2022-2023 CHANGE	PERCENT
REVENUE						
STATE SOURCES						
CO & DS withheld for SBE/COBI	466,943	288,271	283,400	255,700	(27,700)	(9.77%)
SBE/COBI Bond Interest	651	20	1,000	1,000		
Sub-total	467,595	288,290	284,400	256,700	(27,700)	(9.74%)
Interest on Investments	348,085	58,188				
Net Inc (Dec) Fair Mkt Val Invest.						
INCOMING TRANSFERS						
From Debt Service Fund						
From Capital Projects	63,262,183	70,819,441	71,438,085	65,371,540	(6,066,545)	(8.49%)
NON-REVENUE SOURCES						
Refunding Bonds	81,000					
Loans						
Certificates of Participation (COP)	1,065,799					
Premium on Refunding Bonds	4,372					
Beginning Balance	17,394,156	32,844,336	19,509,681	20,164,644	654,963	3.36%
TOTAL REVENUE	82,623,190	104,010,255	91,232,166	85,792,884	(5,439,282)	(5.96%)
APPROPRIATIONS/EXPENSES						
DEBT SERVICE						
Redemption of Principal	30,883,124	65,230,877	54,733,185	50,750,675	(3,982,510)	(7.28%)
Interest	17,730,869	19,198,747	16,924,300	14,826,565	(2,097,735)	(12.39%)
Dues and Fees	1,079,661	50,209	65,026	51,000	(14,026)	(21.57%)
Payment to Refund COP	85,200					
Total Debt Service	49,778,854	84,479,833	71,722,511	65,628,240	(6,094,271)	(8.50%)
OUTGOING TRANSFERS						
Interbudgetary Transfers		20,741				
Unappropriated Fund Balance	32,844,336	19,509,681	19,509,655	20,164,644	654,989	3.36%
TOTAL APPROPRIATIONS/EXPENSES	82,623,190	104,010,255	91,232,166	85,792,884	(5,439,282)	(5.96%)

CAPITAL PROJECTS FUND

		<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>AMENDED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2021-2022</u> <u>TO 2022-2023</u>	
						<u>CHANGE</u>	<u>PERCENT</u>
REVENUE							
STATE SOURCES							
CO & DS Distributed		3,224,110	3,267,309	1,600,000	1,600,000		
Interest-Undistributed CO & DS		109,922	59,931				
Misc State Revenue							
PECO							
Charter School Capital Outlay		5,624,174	5,943,691	6,500,000	6,975,000	475,000	7.31%
Other Misc. State Revenue		2,071,453	1,956,855	1,763,419	466,000	(1,297,419)	(73.57%)
Sub-total	Sub-total	11,029,659	11,227,786	9,863,419	9,041,000	(822,419)	(7.32%)
LOCAL SOURCES							
District Local Capital Improvement		131,064,070	139,309,916	150,887,797	192,842,612	41,954,815	27.81%
School District Sales Tax		79,534,198	88,730,152	87,272,771	108,631,948	21,359,177	24.47%
Interest		3,417,900	786,039	1,314,000	851,000	(463,000)	(35.24%)
Net Inc/Dec Fair Mkt Val Invest.		40,075	(15,403)				
Misc. Local Revenue		121,693	150,692				
Impact Fees**		16,841,899	18,144,985	19,500,000	34,605,000	15,105,000	77.46%
Refund of Prior Year Expenditures		3,295,526	1,535				
Sub-total	Sub-total	234,315,361	247,107,916	258,974,568	336,930,560	77,955,992	30.10%
REVENUE TRANSFERS							
Transfers from General Fund		11,183,814					
Transfers from Capital Projects		6,000,000					
Sub-total	Sub-total	17,183,814					
NON-REVENUE SOURCES							
Sale of Land		310,000					
Certificates of Participation(COPs) ***		135,069,201					
Premiums on (COPs)***		24,456,449					
Sub-total	Sub-total	159,835,650					
Beginning Balance		143,146,306	319,534,207	304,574,082	354,341,159	49,767,077	16.34%
TOTAL REVENUE		565,510,790	577,869,909	573,412,069	700,312,719	126,900,650	22.13%

** In March 2018 the Impact Fee rate was increased by 20.8%. Collection rate remains at 45% but will increase by 2.5% per year beginning in March 2019.

CAPITAL PROJECTS FUND

	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2021-2022</u> <u>TO 2022-2023</u>	
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>AMENDED</u>	<u>BUDGET</u>	<u>CHANGE</u>	<u>PERCENT</u>
APPROPRIATIONS/EXPENSES						
AV Materials Non-Capitalized	774	2,249				
Buildings & Fixed Equipment	51,746,713	71,331,722	51,030,793	3,300,000	(47,730,793)	(93.53%)
Furn Fixtures & Equip. Capitalized	516,759	1,452,576	4,877,534	2,015,249	(2,862,285)	(58.68%)
Furn Fixt & Equip. Non-capitalized	1,277,319	3,570,773	6,744,325	11,573,200	4,828,875	71.60%
Computer Hardware Capitalized	3,963,751	7,903,224	25,348,285	24,324,000	(1,024,285)	(4.04%)
Computer Hardware Non-capitalized	13,400,539	17,289,855	9,291,073	0	(9,291,073)	(100.00%)
Tech Rel Furn Fix & Equip. Capitalized	2,897,757	617,181	313,940	35,000	(278,940)	(88.85%)
Tech Rel Furn Fix & Equip. Non-Cap	5,412,841	4,262,775	7,097,445	10,000,000	2,902,555	40.90%
School Buses	7,026,552	2,948,306	11,918,004	489,294	(11,428,710)	(95.89%)
Motor Vehicles	104,592		11,400	0	(11,400)	(100.00%)
Land	3,097,580	922,281	7,180,699	650,000	(6,530,699)	(90.95%)
Improvement Other than Bldgs.	1,973,110	743,037	3,846,386	11,028,085	7,181,699	186.71%
Non-Capitalized Land Improvements	5,528,101	5,773,789	9,819,000	6,971,000	(2,848,000)	(29.00%)
Remodeling	2,316,184	5,285,300	6,430,432	1,606,278	(4,824,154)	(75.02%)
Capitalized Personnel Costs		921	1,497,310	840,708	(656,602)	(43.85%)
Capitalized Operating Costs	2,877,240	642,431	812,930	102,396,206	101,583,276	12495.94%
Non-Capitalized Remodel & Renovation	51,745,968	57,121,841	101,531,457		(101,531,457)	(100.00%)
Software Capitalized						
Software Non-capitalized	107,137	506,827	830,635		(830,635)	(100.00%)
Sub-total	153,992,917	180,375,089	248,581,648	177,372,977	(71,208,671)	(28.65%)
Dues & Fees	3,873	3,993				
Charter School Capital Outlay						
Sub-total	3,873	3,993				
OUTGOING TRANSFERS						
To General Fund	22,717,610	22,118,046	22,897,639	22,975,000	77,361	0.34%
To Debt Service	63,262,183	70,798,700	73,617,973	65,371,540	(8,246,433)	(11.20%)
To Capital Project Fund	6,000,000					
Sub-total	91,979,793	92,916,746	96,515,611	88,346,540	(8,169,071)	(8.46%)
Fund Balance/Equity	319,534,207	304,574,082	228,314,810	434,593,202	206,278,392	90.35%
TOTAL APPROPRIATIONS/EXP	565,510,790	577,869,909	573,412,069	700,312,719	126,900,650	22.13%

Note: Capitalized items cost \$1,000 or more per item. Non-capitalized items cost less than \$1,000 per item.

SPECIAL REVENUE: FEDERAL FUNDS

REVENUE	<u>2019-20 ACTUAL</u>	<u>2020-21 ACTUAL</u>	<u>2021-22 AMENDED</u>	<u>2022-23 BUDGET</u>	<u>201-22 To 2022-23 CHANGE</u>	<u>PERCENT</u>
FEDERAL REVENUE						
Headstart						
Other Misc Federal Direct	12,671,878	12,443,666	25,597,094	9,701,284	(15,895,810)	(62.10%)
Vocational Education Acts	1,064,787	1,245,265	1,644,715	1,198,526	(446,189)	(27.13%)
Adult General Education	826,004	836,881	1,402,061	796,581	(605,480)	(43.19%)
English Literacy Civics Educ	199,869	187,491	358,834	223,679	(135,155)	(37.67%)
IDEA	20,193,991	19,801,219	27,872,779	26,687,725	(1,185,054)	(4.25%)
ESEA Title I, Part A	26,775,053	24,904,285	32,347,574	3,604,219	(28,743,355)	(88.86%)
Language Instruction Title III	1,642,396	1,675,591	3,170,914	2,813,737	(357,177)	(11.26%)
21st Century Schools Title IV	162,749	413,945	780,999	25,000	(755,999)	(96.80%)
ESEA Title II,Part A & ESEA Titl	3,987,771	3,753,207	4,773,116	4,548,371	(224,745)	(4.71%)
Education Stabilization	0	18,806,845	279,628,836	6,692,686	(272,936,150)	(97.61%)
Education Stabilization Wkforce		1,184,305	5,281,315	0	(5,281,315)	(100.00%)
Education Stabilization VPK	0	0	346,229	169,878	(176,351)	(50.93%)
Other Federal thru State	5,794,489	1,899,484	4,597,261	2,431,192	(2,166,069)	(47.12%)
Adult General Ed Course Fees		35,498				
TOTAL REVENUE	73,318,987	87,187,682	387,801,727	58,892,878	(328,908,849)	(377.24%)
APPROPRIATIONS/EXPENSES						
Instructional Services	36,919,942	41,041,255	259,025,689	25,051,745	(233,973,944)	(90.33%)
Pupil Personnel Services	6,577,371	16,511,455	30,576,123	9,312,865	(21,263,258)	(69.54%)
Instructional Media Services	377,890	299,756	572,674	171,716	(400,958)	(70.02%)
Instr./Curr. Development Service	15,247,067	17,203,653	32,353,312	15,111,560	(17,241,752)	(53.29%)
Instruct. Staff Training Services	5,279,473	4,665,668	21,418,913	5,416,390	(16,002,523)	(74.71%)
Instruction Related Technology	200,313	163,517	189,198	0	(189,198)	(100.00%)
School Board			6,951		(6,951)	(100.00%)
General Administration	3,388,075	3,604,680	17,111,979	519,267	(16,592,712)	(96.97%)
School Administration	502,720	524,552	2,265,940	1,184,052	(1,081,888)	(47.75%)
Facilities Acquisition & Construc	994,449	793,163	2,596,156	94,508	(2,501,648)	(96.36%)
Fiscal Services	44,305	1,059	66,528	0	(66,528)	(100.00%)
Food Services			868,294		(868,294)	(100.00%)
Central Services	315,898	279,970	12,624,729	209,135	(12,415,594)	(98.34%)
Pupil Transportation Services	783,802	510,464	2,422,396	863,737	(1,558,659)	(64.34%)
Operation of Plant	2,202,078	1,162,915	2,173,618	253,555	(1,920,063)	(88.33%)
Maintenance of Plant		5,488	1,205,828		(1,205,828)	(100.00%)
Admin Tech Svcs		10,875	1,321,994		(1,321,994)	(100.00%)
Community Services	485,604	409,212	1,001,405	704,348	(297,057)	(29.66%)
Fund Balance/Equity						
TOTAL APPROPRIATIONS/EX	73,318,987	87,187,682	387,801,727	58,892,878	(328,908,849)	(377.24%)

NOTE: In FY22 the large increase is due to ESSER funds that were received.
Federal funds will continue to be budgeted as grants are approved.

INTERNAL SERVICE FUNDS

	<u>2019-20 ACTUAL</u>	<u>2020-21 ACTUAL</u>	<u>2021-22 AMENDED</u>	<u>2022-23 BUDGET</u>	<u>2021-22 to 2022-23 CHANGE</u>	<u>PERCENT</u>
REVENUE						
LOCAL SOURCES						
Interest on Investments	428,181	61,110	100,000	100,000	0	0.00%
Medical Insurance Premiums	93,274,340	91,786,947	96,100,000	94,367,000	(1,733,000)	(1.80%)
Revenue from Other Funds	15,869,447	15,811,619	20,284,710	21,688,123	1,403,413	6.92%
Pharmacy Rebate Revenue	3,728,844	6,108,580				
Miscellaneous Local Sources	145,642	43,092				
Non-Revenue Receipts						
Sub-total	113,446,454	113,811,348	116,484,710	116,155,123	(329,587)	(0.28%)
Beginning Balance	28,538,145	34,315,237	39,944,222	52,785,507	12,841,285	32.15%
TOTAL REVENUE	141,984,599	148,126,585	156,428,932	168,940,630	12,511,698	8.00%

APPROPRIATIONS/EXPENSES, SELF-INSURANCE - HEALTH

Personnel Cost	353,209	739,896	2,562,394	378,339	(2,184,055)	(85.23%)
Plan Administration	5,203,600	5,416,140	5,555,870	5,303,000	(252,870)	(4.55%)
Claims Expenses	86,240,751	86,211,441	90,700,001	94,366,700	3,666,699	4.04%
Expenses	2,356	3,267	7,105	5,490	(1,615)	(22.73%)
Sub-total	91,799,916	92,370,744	98,825,370	100,053,529	1,228,159	1.24%
Fund Balance/Equity	34,015,237	39,644,222	37,018,852	46,898,978	9,880,126	26.69%
TOTAL APPROPRIATIONS/EXPENSES SELF-INSURANCE HEALTH	125,815,153	132,014,966	135,844,222	146,952,507	11,108,285	8.18%

APPROPRIATIONS/EXPENSES, SELF-INSURANCE - PROPERTY & CASUALTY

Alternate Duty Personnel	55,624	83,728	258,624	228,000	(30,624)	(11.84%)
Insurance Premiums	7,749,905	8,890,625	10,670,086	12,713,123	2,043,037	19.15%
Plan Administration	649,341	662,328	664,000	680,000	16,000	2.41%
Claims Expenses	7,336,155	6,112,363	8,920,000	8,305,000	(615,000)	(6.89%)
Expenses	439	430	2,000	2,000	0	0.00%
State Assessment Workers' Comp	77,982	62,145	70,000	60,000	(10,000)	(14.29%)
Sub-total	15,869,446	15,811,619	20,584,710	21,988,123	1,403,413	6.82%
Reserve for Encumbrances						
Fund Balance/Equity	300,000	300,000				
TOTAL APPROPRIATIONS/EXPENSES SELF-INSURANCE PROP. & CASUALTY	16,169,446	16,111,619	20,584,710	21,988,123	1,403,413	6.82%

**TOTAL APPROPRIATIONS/EXPENSES
INTERNAL SERVICE FUNDS**

141,984,599	148,126,585	156,428,932	168,940,630	12,511,698	8.00%
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SPECIAL REVENUE - FOOD SERVICE FUND

	<u>2019-20</u> <u>ACTUAL</u>	<u>2020-21</u> <u>ACTUAL</u>	<u>2021-22</u> <u>AMENDED</u>	<u>2022-23</u> <u>BUDGET</u>	<u>2021-22 to 2022-23</u> <u>CHANGE</u>	<u>PERCENT</u>
REVENUES						
FEDERAL THROUGH STATE						
Other Federal Direct	63,000					
School Lunch Reimbursement	27,011,758	14,249,189	35,533,842	38,514,151	2,980,309	8.39%
School Breakfast Reimbursement	7,836,380	6,281,955	10,270,666	12,880,415	2,609,749	25.41%
After School Snack Reimbursement	176,300	162,934	289,449	236,561	(52,888)	(18.27%)
Child Care Food Program	1,157,555	1,024,241	1,430,391	2,140,760	710,369	49.66%
USDA Donated Foods		1,745,573	200,000	200,000		
Summer Feeding Program	5,379,713	20,254,154	1,000,000	1,000,000		
Cash in Lieu of Donated Food	80,620	71,482	1,000	1,000		
Fresh Fruit & Vegetables	364,271	414,237	492,050		(492,050)	(100.00%)
Misc Federal Through State Revenue		3,950,068				
Sub-total	42,069,597	44,203,765	49,217,398	54,972,887	5,755,489	11.69%
STATE SOURCES						
Breakfast Supplement	293,895	300,714	255,834	298,011	42,177	16.49%
Food Service Supplement	340,169	382,434	357,809	378,996	21,187	5.92%
Other Miscellaneous State Revenue						
Sub-total	634,064	683,148	613,643	677,007	63,364	10.33%
LOCAL SOURCES						
Interest on Investments	158,651	13,511	30,000	30,000		
Student Lunch Sales	888,472	318,560	1,272,057	419,971	(852,086)	(66.98%)
Adult Plate Sales	489,996	194,763	706,986	366,811	(340,175)	(48.12%)
Other Food Sales	41,523	12,160	70,333	53,160	(17,173)	(24.42%)
Cash Short and Over	21,507	-856				
Gifts Grants and Bequests	1,600					
Miscellaneous Local Sources	101,451	43,754				
Sub-total	1,703,200	581,892	2,079,376	869,942	(1,209,434)	(58.16%)
NON-REVENUE RECEIPTS						
Beginning Balance	20,272,963	16,207,397	15,731,217	13,409,457	(2,321,760)	(14.76%)
TOTAL REVENUE	64,679,824	61,676,202	67,641,634	69,929,293	2,287,659	3.38%
APPROPRIATIONS/EXPENSES						
Personnel Cost*	23,091,916	21,638,785	27,526,434	30,491,920	2,965,486	10.77%
Food Cost	17,809,181	21,442,557	28,532,600	29,924,370	1,391,770	4.88%
Operational Cost	3,864,761	3,472,060	6,660,094	8,036,950	1,376,856	20.67%
Capital Outlay	3,706,569	3,341,651	4,895,490	1,476,053	(3,419,437)	(69.85%)
Unappropriated Fund Balance						
Fund Balance/Equity	16,207,397	15,731,217	27,016		(27,016)	(100.00%)
TOTAL APPROPRIATIONS/EXPENSES	64,679,824	65,626,270	67,641,634	69,929,293	2,287,659	3.38%

*Personnel Costs are budgeted with Full Employee Benefits (Social Security, Retirement & Health Insurance). Historically, some Food Service Workers do not work full time to accrue full benefits and the actual expenses are less than the budgeted figure.

**SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET
CAPITAL BUDGET
2022-2023**

The 2023 five year capital plan is focused on adding student stations with the addition of seven new schools over the next five years – one elementary school, two middle schools, one PreK – 8 school, three high schools and an addition to Lehigh Acres Middle School. Capital resources are also being used to completely rebuild two existing schools, campus renovations of three schools, a Pre-K center at G. Weaver Higgs Elementary School, replacement of buses as well as security, maintenance and technology projects. In addition, the District is also investing capital resources on the technical colleges with a remodel at Fort Myers Technical College, two additions at Cape Coral Technical College and funds to help build a new technical center in the East Zone.

State capital revenues for the FY23 year are minimal due to the loss of PECO revenue.

A ten-year half cent sales tax referendum was approved by Lee County voters on November 6, 2018. The funds generated by the tax will be used for the construction and renovation of schools, safety initiatives, maintenance at schools, and technology projects. The sales tax is estimated to bring in \$108.6M in FY23.

Over the past several years, the Legislature has reduced the tax rate from 2.0 for local capital dollars to 1.50. With the passage of House Bill 7069, the District is now required to share a portion of this revenue with charter schools. The legislation allowed a reprieve if additional state dollars are allocated to charter schools for capital outlay purposes. Starting in FY19 additional state funds were allocated to charter schools which did not require the District to distribute local capital dollars to the charter schools. After years of decline, the property tax roll in Lee County has increased over the past nine years. For FY23 the tax roll has increased 27.81%. The FY23 tax roll is estimated to bring in \$192.8 million. These revenues will be used to repay principal and interest on outstanding debt as well as maintaining buildings, technology and replacement of buses.

Impact fees are another source of local revenues. Fiscal year 2006 saw the highest impact fee collection since its inception, with collections of \$56.7 million. On March 12, 2013, County Commissioners approved a two year reduction in impact fees of 80%. In March 2015, the impact fee rate increased 15.7% and the collection rate was increased from 20% to 45%. While the impact fee rate increased 20.8% in March 2018, the County Commissioners kept the collection rate at 45% but agreed to increase it by 2.5% per year beginning in March 2019. Impact fees are estimated to bring in \$34.6 million in this fiscal year.

The District takes advantage of the opportunity given by the Legislature to transfer capital dollars to operating to cover expenditures for maintenance incurred in the general fund. In addition, the Legislature granted the authority in 2008 to transfer additional funds from capital to cover costs of property and casualty insurance premiums. The District's strategy is to take advantage of the flexibility afforded by this transfer from capital to operating. The capital plan includes \$16 million in transfers for the current year.

A major expenditure in the capital plan is the payment of principal and interest on the district's debt incurred to build schools throughout the District. Total principal outstanding at the beginning of FY23 is approximately \$407.5 million. Debt payments funded by transfers from the capital plan in FY23 is budgeted at \$65.4 million and estimated debt service payments total approximately \$707.4 million over five years.

LEE COUNTY SCHOOL DISTRICT

Capital Plan

2023-2027

ESTIMATED REVENUE

Current Revenue	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>FIVE YEAR TOTAL</u>
Taxes	192,842,612	212,127,000	226,976,000	238,325,000	250,241,000	1,120,511,612
Sales Tax	108,631,948	111,890,906	111,913,284	114,711,116	118,152,449	565,299,703
Impact Fees	34,605,000	39,796,000	41,786,000	43,875,000	45,191,000	205,253,000
CO & DS	1,600,000	1,600,000	1,600,000	1,600,000	1,600,000	8,000,000
PECO Maintenance	0	0	0	0	0	0
Charter Schools Revenue	6,975,000	7,533,000	8,136,000	8,787,000	9,490,000	40,921,000
Misc.	466,000	482,000	499,000	516,000	531,000	2,494,000
Interest	<u>851,000</u>	<u>1,011,000</u>	<u>1,241,000</u>	<u>1,275,000</u>	<u>1,304,000</u>	<u>5,682,000</u>
Current Revenue sub-total	345,971,560	374,439,906	392,151,284	409,089,116	426,509,449	1,948,161,315
Additional Revenue						
Fund Balance - Unallocated	354,341,159	413,907,909	558,154,558	570,082,075	578,973,262	354,341,159
DEBT PROCEEDS						
Certificate of Participation (COPs)	<u>200,500,000</u>	<u>362,000,000</u>	<u>224,000,000</u>	<u>125,000,000</u>	<u>0</u>	<u>911,500,000</u>
TOTAL ESTIMATED REVENUE	900,812,719	1,150,347,815	1,174,305,842	1,104,171,191	1,005,482,711	3,214,002,474
APPROPRIATIONS						
EAST ZONE CONSTRUCTION PROJECTS	96,888,057	190,606,065	238,500,000	103,500,000	0	629,494,122
SOUTH ZONE CONSTRUCTION PROJECTS	54,095,795	60,100,000	33,000,000	0	0	147,195,795
WEST ZONE CONSTRUCTION PROJECTS	6,300,000	6,000,000	5,000,000	68,300,000	60,000,000	145,600,000
MAJOR MAINTENANCE REPAIRS/RENOVATIONS	149,402,256	133,908,583	98,643,833	100,894,583	86,544,833	569,394,088
TECHNOLOGY	35,347,200	18,415,000	25,090,000	37,255,000	32,295,000	148,402,200
EQUIPMENT/BUSES	16,524,962	15,600,000	15,675,000	15,750,000	15,850,000	79,399,962
CHARTER SCHOOLS	0	10,606,350	11,348,800	11,916,250	12,512,050	46,383,450
TRANSFERS	22,975,000	23,533,000	24,136,000	24,787,000	25,490,000	120,921,000
BANK FEES	0	0	0	0	0	0
DEBT SERVICE	<u>105,371,540</u>	<u>133,424,259</u>	<u>152,830,134</u>	<u>162,795,096</u>	<u>152,977,069</u>	<u>707,398,098</u>
TOTAL APPROPRIATIONS	486,904,810	592,193,257	604,223,767	525,197,929	385,668,952	2,594,188,715

ALLOCATED FUND BAL CARRYFORWARD

CARRYFORWARD/RESERVE FUTURE PROJ.**	<u>413,907,909</u>	<u>558,154,558</u>	<u>570,082,075</u>	<u>578,973,262</u>	<u>619,813,759</u>	<u>619,813,759</u>
ADJUSTMENTS TO FUND BALANCE						21.67%
TOTAL APPROPRIATIONS AND RESERVES	900,812,719	1,150,347,815	1,174,305,842	1,104,171,191	1,005,482,711	3,214,002,474

**Is not an indication of available funding due to restrictions applicable to various sources of capital funding.

LEE COUNTY SCHOOL DISTRICT

Capital Plan 2023-2027

SCHOOL PROJECTS

Prj #	PROJECT	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	Five Year <u>Total</u>
A. EAST ZONE CONSTRUCTION PROJECTS							
	EAST ZONE LAND PURCHASES	4,500,000	4,000,000				8,500,000
7257	AMANECER ELEMENTARY (J)	32,277,716					32,277,716
7066	EAST ZONE PK-8 INNOVATION SCHOOL	4,870,100	42,500,000	42,500,000			89,870,100
7258	MM ADDITION (LAMS)	1,834,176					1,834,176
	EAST MIDDLE	5,000,000	27,500,000	27,500,000			60,000,000
	EAST MIDDLE		5,000,000	31,000,000	31,000,000		67,000,000
	* EAST HIGH	5,000,000	47,500,000	47,500,000			100,000,000
	EAST HIGH		5,000,000	55,000,000	55,000,000		115,000,000
7255	RIVERDALE HIGH REMODEL	28,606,065	28,606,065				57,212,130
	G WEAVER HIPPS PRE-K CENTER	8,000,000	8,000,000				16,000,000
	VARSITY LAKES SIDEWALK/BUS ACCESS	1,800,000					1,800,000
	VPAA Remodel	5,000,000	17,500,000	17,500,000			40,000,000
	EAST TECHNICAL CENTER**		5,000,000	17,500,000	17,500,000		40,000,000
	SUB-TOTAL EAST ZONE PROJECTS	96,888,057	190,606,065	238,500,000	103,500,000	0	629,494,122
	*** East Technical School is estimated at a total cost of \$80M, This plan assumes that \$40M of the cost will come from outside sources.						
Prj #	PROJECT	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	Five Year <u>Total</u>
B. SOUTH ZONE CONSTRUCTION PROJECTS							
7068	FRANKLIN PARK ELEMENTARY REBUILD	27,100,000	27,100,000				54,200,000
	CYPRESS LAKE MIDDLE REBUILD	6,000,000	33,000,000	33,000,000			72,000,000
	BONITA ELEMENTARY REMODEL	6,000,000					6,000,000
7256	FORT MYERS TECH REMODEL	14,995,795					14,995,795
	SUB-TOTAL SOUTH ZONE PROJECTS	54,095,795	60,100,000	33,000,000	0	0	147,195,795
Prj #	PROJECT	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	Five Year <u>Total</u>
C. WEST ZONE CONSTRUCTION PROJECTS							
	WEST ZONE LAND PURCHASES		6,000,000				6,000,000
	WEST HIGH			5,000,000	60,000,000	60,000,000	125,000,000
	CAPE CORAL TECH ADDITION	6,300,000			8,300,000		14,600,000
	SUB-TOTAL - WEST ZONE PROJECTS	6,300,000	6,000,000	5,000,000	68,300,000	60,000,000	145,600,000
TOTAL - SCHOOL CONSTRUCTION PROJECTS		157,283,852	256,706,065	276,500,000	171,800,000	60,000,000	922,289,917

LEE COUNTY SCHOOL DISTRICT
Capital Plan
2023-2027

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Prj # PROJECT	<u>22/23</u>	<u>23/24</u>	<u>24/25</u>	<u>25/26</u>	<u>26/27</u>	<u>Total</u>
D. SMALL CAPITAL PROJECTS						
7182 PORTABLES	1,024,208	324,208	324,208	324,208	324,208	2,321,040
7142 COUNTYWIDE HVAC	5,145,000	5,145,000	5,145,000	5,145,000	5,145,000	25,725,000
7189 SCHOOL IMPROVEMENTS MAINTENANCE PF	116,884,510	117,976,500	85,820,250	88,010,500	73,598,250	482,290,010
7064 SAFETY TO LIFE	2,900,000	2,900,000	2,900,000	2,900,000	2,900,000	14,500,000
7188 SCHOOL IMPROVEMENTS CONSTRUCTION F	11,712,500	125,000	125,000	125,000	125,000	12,212,500
9105 SAFETY	788,875	557,875	57,875	57,875	57,875	1,520,375
9110 FACILITY DEV & PROG SVCS	386,500	22,000	22,500	23,000	23,500	477,500
9144 SECURITY	6,988,000	4,572,000	1,872,000	1,872,000	1,872,000	17,176,000
9240 TRANSPORTATION	1,373,663	0	0	0	0	1,373,663
9050 / OPERATIONS/PLANNING	100,000	100,000	100,000	100,000	100,000	500,000
7007 BAND UNIFORMS	115,000	115,000	115,000	115,000	115,000	575,000
SMALL CIP PROJECTS	250,000	250,000	250,000	250,000	250,000	1,250,000
E. CAPITALIZED PERSONNEL						
7995 INFORMATION TECH SUPPORT	110,000	116,000	122,000	128,000	134,000	610,000
7999 FACILITIES PROJECT MGMT/PLANNING/TECI	1,624,000	1,705,000	1,790,000	1,844,000	1,900,000	8,863,000
TOTAL OTHER CAPITAL PROJECTS	149,402,256	133,908,583	98,643,833	100,894,583	86,544,833	569,394,088
F. TECHNOLOGY						
2282 ATLAS REFRESH	9,475,200	200,000	200,000	9,000,000	10,000,000	28,875,200
9132 TECH EQUIPMENT/SOFTWARE	25,872,000	18,215,000	24,890,000	28,255,000	22,295,000	119,527,000
TOTAL - TECHNOLOGY	35,347,200	18,415,000	25,090,000	37,255,000	32,295,000	148,402,200
G. EQUIPMENT AND BUSES						
7145& SCHOOL EQUIPMENT	2,370,000	2,450,000	2,525,000	2,600,000	2,700,000	12,645,000
7146 DEPARTMENT EQUIPMENT	2,254,962	2,000,000	2,000,000	2,000,000	2,000,000	10,254,962
7149 FURNITURE ROTATION	1,750,000	1,000,000	1,000,000	1,000,000	1,000,000	5,750,000
6817 BUILDING SERVICES	150,000	150,000	150,000	150,000	150,000	750,000
7192 PURCHASE OF BUSES	10,000,000	10,000,000	10,000,000	10,000,000	10,000,000	50,000,000
TOTAL - EQUIPMENT/BUSES	16,524,962	15,600,000	15,675,000	15,750,000	15,850,000	79,399,962
H. CHARTER SCHOOLS						
CHARTER SCHOOLS - TAX REVENUE	0	10,606,350	11,348,800	11,916,250	12,512,050	46,383,450
TOTAL CHARTER SCHOOLS	0	10,606,350	11,348,800	11,916,250	12,512,050	46,383,450

LEE COUNTY SCHOOL DISTRICT

Capital Plan

2023-2027

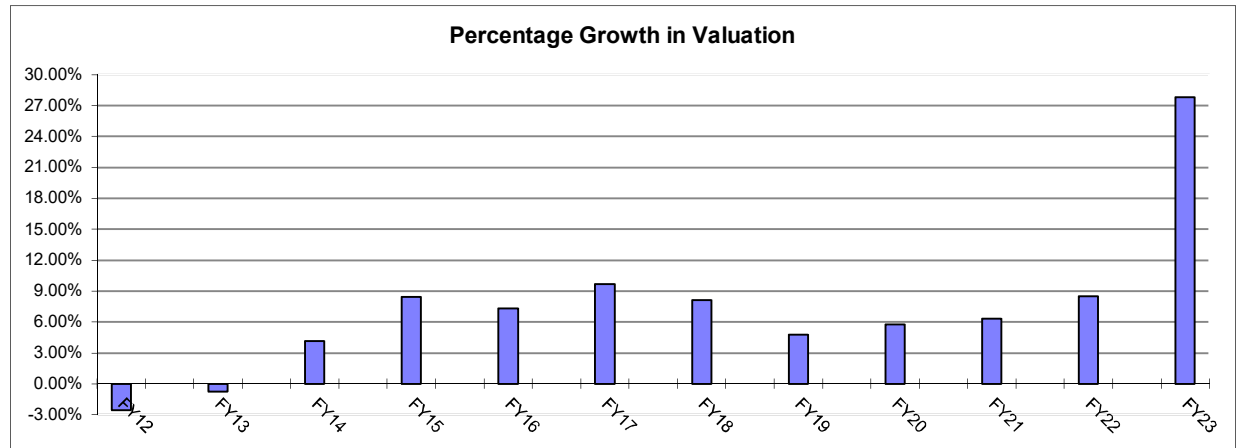
Prj # PROJECT	22/23	23/24	24/25	25/26	26/27	Total
I. TRANSFERS						
9600 TRANSFER FOR CHARTER SCHOOLS - PECC	6,975,000	7,533,000	8,136,000	8,787,000	9,490,000	40,921,000
9600 TRANSFER FOR MAINTENANCE	16,000,000	16,000,000	16,000,000	16,000,000	16,000,000	80,000,000
TOTAL TRANSFERS	22,975,000	23,533,000	24,136,000	24,787,000	25,490,000	120,921,000
J. DEBT SERVICE						
29900 FY11 QSCB	2,028,819	2,023,819	2,023,819	2,023,819	0	8,100,276
29501 FY12B COPs	6,755,938	0	0	0	0	6,755,938
29301 FY13 COPs	4,566,530	0	0	0	0	4,566,530
29302 FY14A COPs	4,491,913	4,557,663	4,633,913	8,305,713	23,393,113	45,382,315
29201 FY14B COPs	7,796,000	7,840,750	7,937,000	7,696,500	0	31,270,250
29500 FY16A COPs	3,797,000	3,794,000	3,794,850	3,792,600	3,791,200	18,969,650
29401 FY17A COPs	12,144,762	18,423,747	18,653,080	15,188,878	0	64,410,467
29502 FY17B COPs	3,829,888	7,880,780	7,878,972	7,878,336	7,883,756	35,351,732
29802 FY19 COPs - Gateway High (MMM)	12,038,271	12,034,104	12,038,539	12,037,838	12,035,738	60,184,490
29802 FY19 COPs - Lehigh High Addition	858,979	855,896	856,211	856,162	856,012	4,283,260
29601 FY20 COPs - Middle School MM	7,021,250	7,013,500	7,013,750	7,015,250	7,017,250	35,081,000
FY23 COPS (Sales Tax 6 yr repayment)	40,000,000	40,000,000	40,000,000	40,000,000	40,000,000	200,000,000
FY24 COPS (20 yr repayment)		29,000,000	29,000,000	29,000,000	29,000,000	116,000,000
FY25 COPS (20 yr repayment)			19,000,000	19,000,000	19,000,000	57,000,000
FY26 COPS (20 yr repayment)				10,000,000	10,000,000	20,000,000
Fund 29701 FY12 FP&L Lease Agreement	42,190	0	0	0		42,190
TRANSFER TO DEBT SERVICE	105,371,540	133,424,259	152,830,134	162,795,096	152,977,069	707,398,098
Value of 50% Mill	96,421,306	106,063,500	113,488,000	119,162,500	125,120,500	
Debt Service as % of 50% mill	18.3%	45.7%	59.8%	65.4%	54.4%	
Statutory Debt Limit (75%)	144,631,959	159,095,250	170,232,000	178,743,750	187,680,750	
Debt Service as % of 75% mill	12.2%	30.5%	39.9%	43.6%	36.3%	

The debt service limits are based solely on debt to be reimbursed from Capital Outlay Millage and does not include debt paid from any other source such as Sales Tax or Impact Fees.

****Difference between FY23 budgeted amounts for Capital on previous pages and the Capital Plan is due to anticipated COPs and related expenditures for the construct of new schools, additions and major renovation projects scheduled in the next five years.**

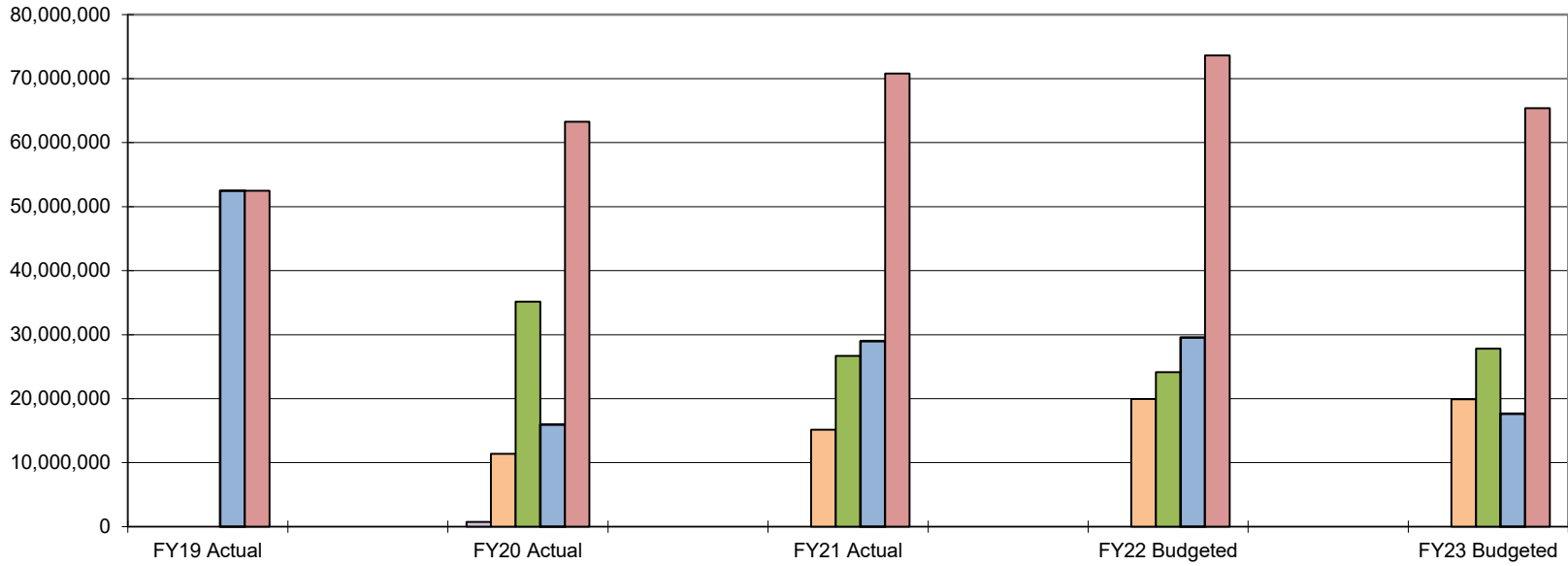
**SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET
LEE COUNTY PROPERTY VALUATION TRENDS
2022-2023**

	<u>VALUATION</u>	<u>DIFFERENCE</u>	<u>CHANGE</u>
FY12	57,489,601,742	(1,491,052,517)	-2.53%
FY13	57,050,935,603	(438,666,139)	-0.76%
FY14	59,428,706,020	2,377,770,417	4.17%
FY15	64,429,903,676	5,001,197,656	8.42%
FY16	69,129,597,816	4,699,694,140	7.29%
FY17	75,824,368,848	6,694,771,032	9.68%
FY18	81,973,613,642	6,149,244,794	8.11%
FY19	85,875,931,465	3,902,317,823	4.76%
FY20	90,848,155,272	4,972,223,807	5.79%
FY21	96,587,103,127	5,738,947,855	6.32%
FY22	104,783,192,492	8,196,089,365	8.49%
FY23	133,918,480,158	29,135,287,666	27.81%



The purpose of this chart is to demonstrate the growth in the county's tax roll which has a direct impact on capital millage. This revenue source represents the majority of capital revenues for the school district. While not shown, double digit growth began with FY01 with a growth rate of 10.49%. The growth rate continued to grow, reaching a high in FY07. FY08, while still showing a healthy tax roll growth, was a large decline from the previous year's growth rate due to a slowing of the real estate market. FY09 was the first year of what was a five year decline in the growth of the tax roll, a manifestation of the real estate phenomenon our area and country experienced during the nation's economic downturn. After years of decline the tax roll has increased during the past ten years.

**SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET
CAPITAL TRANSFERS TO DEBT SERVICE
2022-2023**



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The School District's debt service reflected in the budget is primarily due to the sale of Certificates of Participation (COPs). COPs issues were sold in 2002, 2004, 2005, 2006, 2008, 2016, 2017, 2018, 2019 and 2020 to assist in the funding of student station needs. Some of these issues were refunded in later years. The State Legislature mandates an annual debt service limit of 75% of local capital tax revenue. The District will be at 12.2% of its capacity for FY23.

	Other	Sales Tax	Impact Fees	Capital Millage	Total
FY19 Actual	0	0	0	52,477,864	52,477,864
FY20 Actual	756,163	11,394,911	35,157,248	15,953,861	63,262,183
FY21 Actual	0	15,129,065	26,699,735	28,969,900	70,798,700
FY22 Budgeted	0	19,935,250	24,147,036	29,535,687	73,617,973
FY23 Budgeted	0	19,918,500	27,823,272	17,629,768	65,371,540

*Amount of transfer above reflects actual amount budgeted for FY23 while the amount on the Capital Plan includes the estimated COPs payments for the construction of new schools, additions and major renovation projects.

DEBT SERVICE

There are four major sources of capital debt financing available to the School District:

GENERAL OBLIGATION BONDS

Florida school districts can issue general obligation bonds supported by a local property tax millage subject to a local referendum. Currently, the School District of Lee County does not carry general obligation debt.

STATE BOARD OF EDUCATION CAPITAL OUTLAY BONDS

The State Constitution provides that a portion of motor vehicle license tax revenues be dedicated to local school districts. These revenues may be used by the state to issue bonds on behalf of a school district. Annually, the Department of Education notifies each district of the amount of potential bonding capacity available. At the request of the district, the state will issue and administer bonds on behalf of the district, withholding sufficient motor vehicle tax revenues to cover debt service and administrative expenses. The District has not participated in this bond program since fiscal year 2004.

SPECIAL ACT BONDS

By special act of the legislature, a portion of racetrack revenues is made available to school districts, which can issue revenue bonds supported by this revenue source. The School District does not currently carry any special act bonds.

CERTIFICATES OF PARTICIPATION

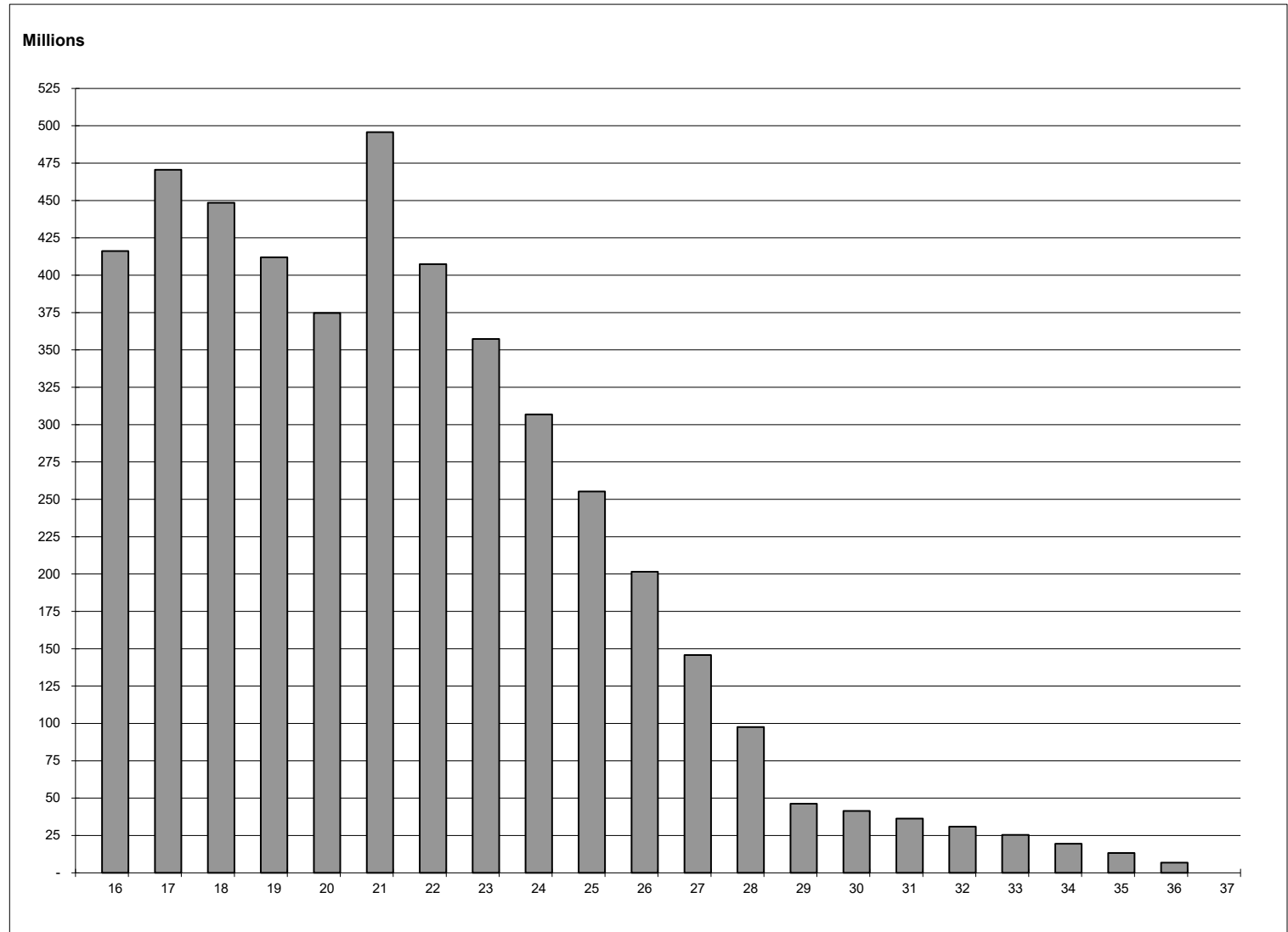
Certificates of Participation (COPS) are long-term lease-purchase agreements. While it is similar to bonds, technically it is not long-term debt because repayment is subject to annual appropriations by the issuing body. The interest paid is slightly higher than for bonds to compensate for this increased risk to the lender. COPs are secured by leases on the property covered. In the event of default, the lender takes possession of the property for the balance of the lease term.

The School District of Lee County has entered into a series of COPs issues that are covered under one "master lease". A default on one COPs issue is deemed a default on all. Since a substantial number of District facilities are covered under the master lease, default is not a realistic option.

State statute mandates the legal annual debt service amount to be paid from Capital Outlay millage funds be no more than 75% of the District's annual capital outlay millage revenue. School District practice, however, strongly recommends that debt service be no more than 50% of capital outlay millage revenue. In FY23, the School District will be at 12.2% of its total legal debt service capacity, and 18.3% of recommended capacity.

**SCHOOL DISTRICT OF LEE COUNTY TENTATIVE BUDGET
OUTSTANDING DEBT
2022-2023**

<u>FY</u>	<u>TOTAL</u>
16	416,181,793
17	470,614,922
18	448,514,301
19	412,045,058
20	374,644,859
21	495,702,536
22	407,466,000
23	357,312,400
24	306,842,800
25	255,309,200
26	201,496,600
27	145,765,000
28	97,600,000
29	46,245,000
30	41,400,000
31	36,315,000
32	30,975,000
33	25,370,000
34	19,485,000
35	13,305,000
36	6,815,000
37	-



Note: The chart includes all debt principal from State Board of Education bonds, 1011.13 loans, a lease agreement with FP&L and COPs at the beginning of the fiscal year.

GLOSSARY OF TERMS

This glossary contains definitions of selected terms used in this document necessary for common understandings concerning financial accounting procedures for the School District of Lee County. Several terms, which are not primarily financial accounting terms, have been included because of their significance for the budgeting process. The glossary is arranged alphabetically with appropriate cross-referencing where necessary.

ACCOUNTING SYSTEMS

The system used for recording and reporting of activities and events affecting the money of an administrative unit and its programs. Specifically, it describes: (1) what accounting records are to be maintained, how they will be maintained, and the procedures, methods, and forms to be used; (2) data recording, classifying, and summarizing activities or events; (3) analyzing and interpreting recorded data; and (4) preparing and initiating reports and statements which reflect conditions as of a given date, the results of operations for a specific period, and the evaluation of status and results of operation in terms of established objectives.

ACCRUAL BASIS

The basis of accounting under which revenues are recorded when levies are made and expenditures are recorded as soon as they result in liabilities, regardless of when the revenue is actually received or the payment is actually made. See also REVENUE and EXPENDITURES.

ACCUMULATED DEPRECIATION

The accumulation of systematic and rational allocations of the estimated cost of using capital assets, on a historical basis, over the useful lives of the capital assets.

AD VALOREM TAXES

Taxes levied based on the assessed valuation (less exemptions) of real property.

ANCILLARY PLANT

Comprises the building site and site improvements necessary to provide such facilities as vehicle maintenance, warehouses, maintenance, or administrative buildings essential to providing support services to an educational program.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. An appropriation is usually limited in amount and as to the time when it may be expended.

APPROPRIATION ACCOUNT

A budgetary account set up to record specific authorizations to spend. The account is created with original and any supplemental appropriations and is charged with expenditures and encumbrances.

ASSESSED VALUATION

A valuation set upon real estate by a government as a basis for levying taxes.

AUXILIARY FACILITY

The spaces located at educational plants that are not designed for student occupancy.

AVERAGE DAILY ATTENDANCE (ADA)

In a given school year, the average daily attendance for a given school is the aggregate day's attendance of the school divided by the number of days school was actually in session. Only days in which the pupils were under the guidance and direction of teachers in the teaching process should be considered as days in session.

AVERAGE DAILY MEMBERSHIP (ADM)

The average number of students on the current roll of the school each day school is in session. Average daily membership equals aggregate day's membership divided by the total number of days school is in session. Typically, average daily membership is calculated for the 180-day school year. However, these calculations may be for additional periods.

BALANCE SHEET

A summarized statement, at a given date, of the financial position of a school system per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance.

BASE STUDENT ALLOCATION (BSA)

The state dollar allocation under the Florida Education Finance Program (FEFP) for a student in a program with a weight of 1.000 (grades 4-8 Basic). The base student allocation is multiplied by program cost factors for each program to determine a total allocation based on weighted full-time equivalent students (WFTE).

BOARD

Unless otherwise specified, refers to the district School Board.

BOND

A written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and carrying interest at a fixed rate, usually payable periodically. The difference between a note and a bond is that the latter usually runs for a longer period and requires greater legal formality.

BONDED DEBT

The part of the School District debt that is covered by outstanding bonds of the School District. Sometimes it is called "funded debt".

BONDS PAYABLE

The face value of bonds issued and unpaid.

BSA (See Base Student Allocation)

BUDGET

A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

BUDGET, ADOPTED or BUDGET, FINAL

The budget formally adopted by the School Board during a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the School District for the fiscal year.

BUDGET, PRELIMINARY

Compilation of budget information in the early stages of budget preparation used for in-house budget review sessions.

BUDGET, TENTATIVE

The Superintendent's formal budget recommendation to the School Board pursuant to law. This takes place on or before August 3rd, before the first public hearing on the budget. Only expenditures that are essential to sustain the organization can be incurred against this budget since the School Board has not adopted it.

BUDGET, TENTATIVE APPROVED

The budget tentatively adopted at a public hearing in July. Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

BUDGET AMENDMENT

An administrative procedure used to revise a budgeted amount after the School Board of Lee County has adopted the budget.

BUDGET CALENDAR

The schedule of key dates used in the preparation and adoption of the budget.

BUDGET DOCUMENT

The instrument used as a comprehensive financial plan of operations for the School District of Lee County.

BUDGETARY CONTROL

The control or management of the business affairs for the School District in accordance with an approved budget. The School District has a responsibility to keep expenditures within the authorized amounts.

BUILDINGS

A capital asset account, which reflects the acquisition value of permanent structures, used to house persons and property owned by the school system. If buildings are purchased or constructed, this account includes the purchase or contract price of all permanent buildings and fixtures attached to and forming a permanent part of such buildings. If buildings are acquired by gift, the account reflects their appraised value at the time of acquisition.

CAPITAL ASSETS

Land, buildings, machinery, furniture, and other equipment which the School District intends to hold or continue in use over a long period. "Capital" denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

CAPITAL EXPENDITURE

Expenditures for the acquisition of fixed assets or additions to fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, equipment and software.

CAPITAL OUTLAYS

Expenditures that result in the acquisition of or addition to capital assets.

CAPITAL OUTLAY AND DEBT SERVICE (CO & DS)

A source of fixed capital outlay revenue available to school districts through the constitutionally authorized Motor Vehicle License Revenue Tax. Revenues are used for educational facilities included on an approved Project Priority List and recommended area survey. These revenues may be bonded by local school districts.

CAPITAL OUTLAY BOND ISSUE (COBI)

The State Board of Education on behalf of the school districts may issue bonds on future revenue from the Motor Vehicle License Revenue annually.

CAPITAL OUTLAY FTE (COFTE)

The full-time equivalents in a school district that are housed and educated in school district owned buildings. FTE generated by charter school students would be excluded from COFTE, as the students are not educated in school district owned buildings. COFTE is used as a basis to allocate capital funding to school districts.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the school system is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECT

Chapter 1013.64 of Florida Statutes refers to money appropriated from the Public Education Capital Outlay and Debt Service Trust Fund to the state system of public education and other educational agencies as authorized by the Legislature.

CAPITAL PROJECT FUNDS

Used to account for all resources used for acquiring capital sites, buildings, and equipment as specified by the five-year capital plan. Capital project funds are designated to account for acquisition or construction of capital outlay assets, which are not acquired directly by the general fund, special revenue funds, or enterprise funds. Under Florida Department of Education regulations, capital project funds may also be used for the maintenance, renovation, and repair of capital facilities.

CARRYFORWARD

Unspent funds from the prior fiscal year that are required to be reallocated back to the school or department based on State or District policy. Currently, schools are allowed to carry over most funds in the general fund.

CASH ACCOUNTING

A basis of accounting in which transactions are recorded when cash is either received or expended.

CERTIFICATES OF PARTICIPATION (COPs)

Certificates of Participation are a form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-determined number of years. It is similar to bond financing; however, COPs are dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor and normally demands a somewhat higher interest rate than a bond.

CERTIFIED TAXABLE VALUE

The annual property tax value certified by the property appraiser of the county to the State Department of Revenue.

CHART OF ACCOUNTS

A list of accounts systematically arranged, applicable to a specific concern, giving account names and numbers. A chart of accounts, accompanied by descriptions of their use and of the general operation of the books of account, becomes a classification or manual of accounts. The chart of accounts is specified in the Department of Education "Red Book".

CHARTER SCHOOLS

Charter schools are authorized as part of Florida's program of public education and derive their funding from the state like public schools. Charter schools are, by definition, flexible and have freedom to set their own rules on such issues as curriculum, teaching style, personnel, and discipline. They are established and operated by teachers, administrators, and concerned citizens. Students must fulfill state requirements and pass statewide exams.

CLASS SIZE REDUCTION (CSR), STATE AMENDMENT

A State Constitutional amendment adopted in November, 2002 establishes the maximum number of students in core-curriculum courses assigned to a teacher in each of three grade levels: (1) Prekindergarten through 3rd grade, 18 students; (2) 4th through 8th grades, 22 students; (3) 9th through 12th grades, 25 students.

COLLECTION RATE

Pursuant to state statute, a collection rate of 96% is used to approximate the revenue to be collected from ad valorem taxes.

CO & DS (see Capital Outlay and Debt Service)

CONTRACT SERVICES

Labor, material, and other costs for services rendered by personnel who are not on the payroll of the school system.

COPs (see Certificates of Participation)

CORE FACILITIES

The media center, administration, cafeteria, toilet facilities, and circulation space of an educational plant.

COST PER PUPIL

Financial data (either budget or expenditures) for a given period divided by a pupil unit of measure (average daily membership, average daily attendance, etc.).

DCD (See District Cost Differential)

DEBT

An obligation resulting from the borrowing of money or from the purchase of goods and services. Debts of school systems include bonds, warrants, notes, etc.

DEBT SERVICE FUND

A fund established to account for the accumulation of resources for, and the payment of, long-term debt principal and interest.

DISBURSEMENTS

Payments for goods and services.

DISTRICT COST DIFFERENTIAL (DCD)

An adjustment to the gross Florida Educational Finance Program allocation based on cost-of-living differences in the 67 counties in the state as determined by the Florida Price Level Index.

DISTRICT RESOURCE ALLOCATION (DRA)

The DRA allocation process is the method used to allocate staff to the schools. It is based upon the concept that the teacher is the building block of the school system. The District Resource Allocation (DRA) is equivalent to the value of the projected average teacher cost, including benefits.

EDUCATIONAL FACILITIES

The buildings and equipment, structures, and special educational use areas that are built, installed, or established to serve primarily the educational purposes and secondarily the social and recreational purposes as authorized by the Florida Statutes and approved by school boards.

EDUCATIONAL PLANT

Comprises the educational facilities, site and site improvements necessary to accommodate students, faculty, administrators, staff, and the activities of the educational program of each plant.

EDUCATIONAL PLANT SURVEY

A systematic study of educational and ancillary plants often used to determine future needs for appropriate educational programs and services for each student.

ELEMENTARY SCHOOL

A school composed of Pre-kindergarten (PK) through grade five students.

ENCUMBRANCES

Legal commitments for unperformed contracts for goods or services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to ensure that when the contract is fulfilled, funds will be available to pay the commitment.

ENTERPRISE FUND

Used to finance and account for the acquisition, operations, and maintenance of facilities and services that are entirely or significantly self-supportive by user charges. No enterprise funds are used by the School District. Under state regulations, the Commissioner of Education must approve any enterprise program.

EQUIPMENT

Those moveable items used for school operations that are of a non-expendable and mechanical nature and perform a specific operation. Typewriters, projectors, computers, lathes, machinery, vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered part of the building.)

ESE GUARANTEED ALLOCATION

Funded through the FEFP, this guaranteed allocation, which is unchanged during the year, is based on the District's projected membership of students formerly on the ESE Matrix of services in levels 1, 2, and 3 and is to be used to provide special education and related services for exceptional students.

ESOL

An acronym that stands for English for Speakers of Other Languages. These are students who are not proficient in the English language. ESOL students are a weighted category of students in the FEFP system for which school districts receive weighted funding.

EXCEPTIONAL STUDENT EDUCATION (ESE)

Instruction and such related services as are necessary for the exceptional student to benefit from education. Exceptional students include students who are gifted and students with disabilities who are mentally handicapped, speech and language impaired, deaf or hard of hearing, visually impaired, dual sensory impaired, physically impaired, emotionally handicapped, specific learning disabled, hospital and homebound, autistic, and developmentally delayed.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expenses, capital outlay, and debt service.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FEFP

The Florida Educational Finance Program. See detailed explanation in the Policy and Process section of this budget book.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies and at the end of which a school system determines its financial position and the results of its operations. The School District of Lee County operates on a fiscal year beginning July 1 and ending June 30.

FIXED CAPITAL OUTLAY

Includes fixed assets or real property. Land, new buildings, additions to buildings, replacement of buildings, and remodeling of real property that materially extends its useful life or materially improves or changes its functional use are examples of fixed capital outlay.

FLORIDA VIRTUAL SCHOOL (FLVS)

FLVS began as a pilot project in 1997 and is Florida's first internet-based school. This school is open to students in grades six through twelve as well as adults seeking GED alternatives. This option is open to students in all 67 Florida school districts. Public, private, and home school students are eligible to enroll in these free courses. Students may take GED to honors to Advanced Placement courses. Successful completion of courses generates FTE for the Virtual School. Credits earned through the Virtual School are transferable to district schools.

FRINGE BENEFITS

Total employers share of F.I.C.A. taxes, insurance (hospitalization, life, disability, worker's compensation, unemployment), and retirement contributions made on behalf of employees.

FTE (FULL TIME EQUIVALENT) - ENROLLMENT

A full definition of FTE may be found in Florida Statutes 1011.61. In general terms, an FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Finance Program). This equates to 900 hours of instruction for grades 4 through 12, and 720 hours of instruction for grades PK through 3, within a 180-day period. For official enrollment purposes, FTE's are counted four times during the school year.

FTE (FULL TIME EQUIVALENT) - POSITION

A Full Time Equivalent Position, sometimes referred to as "FTE unit", is equal to an individual working the full number of daily hours and work days allotted for a given position classification. A full work year may vary from 186 to 255 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and agreement, and is currently 7, 7 ½, or 8 hours depending on the job classification and requirements.

FTE, WEIGHTED (WEIGHTED FULL TIME EQUIVALENT), or WFTE

A regular full-time student in grades 4 through 8 is counted as one FTE. All other students are "weighted" to compensate for differing cost levels for different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment, and handicapped students may require special services. Weights to be assigned for calculating weighted FTE's are determined by the state and are used as the basis for state funding formulas.

FUNCTION

An accounting term relating to both the budget and financial report. A "function" is a grouping of activities being performed for which salaries and other types of direct costs are accounted for and expended. Functions and sub-functions consist of activities that have somewhat the same general operational objectives.

FUND

A fund is a self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability. See definitions of specific funds.

FUND BALANCE

The excess of assets of a fund over its liabilities and reserves. During the fiscal year prior to closing, it represents the excess of the fund's assets and estimated revenues for the period over its liabilities, reserves, and appropriations for the period. A fund balance is typically offset by reserves for specific purposes, such as payment of prior year encumbrances.

GENERAL FUND

The fund used to finance the ordinary operations of the school system. It is available for a legally authorized purpose and consists of money not specifically designated for some other particular purpose.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD, STATEMENT 34 (GASB 34)

This statement requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management's discussion and analysis (MD & A), basic financial statements, notes to the financial statements, and certain other required supplementary information (RSI) other than MD & A.

- MD & A is a component of RSI that provides a description of the government's financial activities based on currently known facts, decisions, or conditions.
 - The basic financial statements include: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.
 - RSI is supplementary financial information that is required to be presented with the basic financial statements.
- Required budgetary comparisons include the original and final budgets for the general fund and each major special revenue fund that has a legally adopted annual budget.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to a receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose.

HIGH SCHOOL

A school composed of grades nine through twelve students.

INSTRUCTION

Direct interaction between students and classroom teachers, paraprofessionals and/or related staff involving teaching students in a teaching/learning environment in a systematic program designed to assist students in acquiring competency in knowledge, skills, and understanding.

INSTRUCTIONAL MATERIALS - SUPPLIES

An object of expenditure related to amounts paid for the acquisition of devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.

INTERFUND TRANSFERS

Amounts transferred from one fund to another within a fund group, i.e. debt service.

INTERNAL SERVICE FUND

A fund established to finance and account for services and commodities furnished by a designated department or agency to other departments and agencies within a single governmental unit. The district's self-insured program is accounted for as an internal service fund.

INVOICE

An itemized statement of merchandise shipped or sent to a purchaser, consignee, etc., showing the quantity, value or prices, and charges.

KINDERGARTEN

A group or class that is organized to provide educational experience for children for the year immediately preceding the first grade and conducted during the regular school year.

LAND

A capital asset account that reflects the acquisition value of land owned by a school system. If land is purchased, this account includes the purchase costs and other associated improvement costs that are incurred to put the land in condition for its intended use. If land is acquired by gift, the account reflects its appraised value at time of acquisition.

LEVY

(Verb) To impose taxes or special assessments. (Noun) The total of taxes or special assessments imposed by a governmental unit.

LIABILITY INSURANCE

Expenditures for insurance coverage of the school system, or its officers, against losses resulting from judgments awarded against the system. Also recorded here are any expenditure (not judgments) made in lieu of liability insurance. The School District of Lee County is self-insured and also has a purchased re-insurance policy.

LOST AND DAMAGED TEXTBOOKS

The cost of replacing lost or damaged textbooks so that inventories are maintained at prescribed levels.

LONG-TERM DEBT

Debt with a maturity of more than one year from the date of issuance.

MAINTENANCE AND REPAIR

The upkeep of educational and ancillary plants including, but not limited to, roof or roofing replacement short of complete replacement of membrane or structure; repainting of interior or exterior surfaces; resurfacing of floors; repair or replacement of glass; repair of hardware, furniture, equipment, electrical fixtures, and plumbing fixtures; and repair or resurfacing of parking lots, roads, and walkways. The terms "maintenance and repair" do not include custodial or grounds keeping functions or renovation except for the replacement of equipment with equal systems meeting current code requirements, provided that the replacement item places neither increased demand on utility services nor structural supports and does not adversely affect the function of safety-to-life systems.

MIDDLE SCHOOL

A school composed of grades six through eight students.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

MODIFIED ACCRUAL

The method of accounting in which revenues are recognized when earned and available.

NEW CONSTRUCTION

Any construction of a building or unit of a building whether the entire building is new or whether an entirely new addition is being connected to an existing building.

OBJECT

An accounting term used to describe the service or commodity obtained because of a specific expenditure or to describe a specific revenue source.

OBJECTIVE

An aim or goal to be reached within a set defined time period.

OTHER LOCAL RECEIPTS

Included in these receipts is income from such items as compensation for property damage, tax, tuition, rent, etc.

PECO FUNDED PROJECTS

Site and site improvements necessary to accommodate buildings, equipment, and other structures, and special educational use areas that are built, installed, or established to serve primarily the educational instructional program of the district school board, community college, or the state university that are funded through specific capital dollars received from the state.

PER PUPIL (ALLOTMENT)

An allotment to each school based on pupil enrollment.

PER PUPIL (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending, and national spending.

PERSONNEL, ADMINISTRATIVE

Personnel on the school payroll who are engaged in activities which have as their primary purpose the general regulation, direction, and control of the affairs of the School District that are system-wide and not confined to one school, subject, or narrow phase of school activity; for example, superintendent of schools.

PERSONNEL, CLERICAL

Personnel occupying positions that have as their major responsibilities the preparing, transferring, transcribing, systematizing, or preserving of written communications and records.

PERSONNEL, HEALTH

Persons in the field of physical and mental health such as physicians, psychiatrists, school nurses, dentists, dental hygienists, psychiatric social workers, and therapists, whose services are for individuals, although sometimes used for group activities.

PERSONNEL, INSTRUCTIONAL

Persons who render services dealing directly with the instruction of pupils.

PERSONNEL, INSTRUCTIONAL STAFF

Persons who manage, direct, and supervise the district-wide instructional program to improve the quality of instruction and the curriculum. Included here are supervisors of instruction, curriculum, research and development, etc.

PERSONNEL, MAINTENANCE

Personnel responsible for the repairing and upkeep of grounds, buildings, and equipment.

PRE-ENCUMBRANCES

A reduction of available appropriations created by a purchase requisition but not a legal commitment until approved.

PROGRAM COST FACTOR

A multiplier applied to unweighted FTE to represent varying costs of educational programs.

PROJECT

A specific objective or objectives to be accomplished with funds or resources available. Budgets and actual revenue and expenditure records may be maintained by project.

PROJECT PRIORITY LIST PROJECTS

A project that is listed on a State Board of Education approved list of projects (PPL) that has been survey recommended and for which priority of need has been established by the board in accordance with Section 2.1(5) (d), State Requirements for Educational Facilities (SREF).

PROPERTY INSURANCE

Expenditures for all forms of insurance covering the loss of, or damage to, property of the school system from fire, theft, storm, or any other cause. Also recorded here are costs for appraisals of property for insurance purposes. The School District of Lee County is self-insured, with additional purchased self-insurance policies.

PUBLIC EDUCATION CAPITAL OUTLAY (PECO) FUNDS

These funds are appropriated annually to school districts, universities, colleges, and vocational/technical schools by the Legislature. The two main types of PECO funding are school maintenance and capital for additional student stations. Funding for this allocation comes from Gross Receipts taxes.

PUPIL TRANSPORTATION SERVICES

Consists of those activities involved with the conveyance of pupils to and from school activities, as provided by state law. Includes trips between home and school or trips to school activities.

PURCHASE ORDER

A document that authorizes the purchase of specified merchandise or the rendering of certain services and the charge for them.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the District payroll. This includes services of architects, engineers, auditors, consultants, etc.

REIMBURSEMENT

Cash or other assets received as a payment for expenses incurred or services performed, or other expenditures made for or on behalf of another governmental unit or department, or for an individual, firm, or corporation.

REMODELING

A change to existing facilities by rearrangement of spaces and their use. Includes, but is not limited to, the conversion of two classrooms to a science laboratory or the conversion of a closed plan arrangement to an open plan configuration.

RENOVATION

The upgrading of existing facilities by installation or replacement of materials and equipment. Includes, but is not limited to, air-conditioning, heating, or ventilation equipment; fire alarm systems; emergency lighting; electrical systems; and complete roofing or roof replacement, including replacement of membrane or structure.

RENTALS

Expenditures for the lease or rental of land, buildings, or equipment for the temporary or long-term use by the school system.

REQUIRED LOCAL EFFORT

Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for a district, it determines what part of the funding must be paid from local sources. The state then determines the millage rate necessary to raise the local source amount and requires the district to levy the millage necessary to collect that amount.

REQUISITION

Lists specific goods or services to be purchased. A requisition becomes a purchase order after all required approvals are obtained.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose.

RESERVE FOR ENCUMBRANCES

A reserve representing the designation of a portion of a fund balance to provide for outstanding encumbrances. Separate accounts may be maintained for current and prior-year encumbrances.

REVENUE

Additions to the assets of a fund during a fiscal period that are available to finance the fund's expenditures.

REVISED BUDGET

An increase or decrease to the adopted budget.

SALARIES

Expenditures related to wages paid to District employees.

SALE OF ASSETS

These are the receipts from the sale of scrap materials and worn-out, obsolete, or unneeded equipment, buildings, or land declared surplus.

SATISFACTORY EDUCATIONAL FACILITY

A facility that has been recommended for continued use by an educational plant survey or that has been classified as satisfactory in the state inventory of educational facilities.

SCHOOL

A school is an organization of pupils for instructional purposes on an elementary, secondary, or other public school level. Each individual school is housed in a school plant of one or more buildings.

SCHOOL BOARD OF LEE COUNTY

The elected body created according to state law and vested with responsibilities for educational activities in the countywide School District.

SCHOOL PLANT

The site, buildings, and equipment constituting the physical facilities used by a single school or by two or more schools sharing the use of common facilities.

SCHOOL SITE

The land and all improvements to the site, other than structures, such as grading, drainage, drives, parking areas, walls, plantings, play courts, and play fields.

SPECIAL REVENUE FUND

A fund used to account for the proceeds of specific revenue sources (other than special assessments, expendable trusts, or for major capital projects) that are legally restricted to expenditures for specific purposes. In the School District of Lee County, most federal funds and the food service program are treated as special revenue funds.

STATE BOARD OF EDUCATION BOND (SBE)

This bond is also known as Capital Outlay Bond Issue (COBI). See Capital Outlay Bond Issue definition.

SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)

This is restricted funding which provides flexibility for school districts to use funds to help students gain at least a year of knowledge for each year in school. Strategies may include, but are not limited to, regular school day programs, extended day and extended year programs, class size reduction, and intervention programs.

SUPPLIES

Expenditures for expendable items that are consumed, worn-out, or deteriorated by use or items that lose their identity through fabrication or incorporation into different or more complex units or substances.

TAXES

Compulsory charges levied by a governmental unit for financing services performed for the common benefit.

VOCATIONAL PROGRAM

A program offered at a school that is organized for the primary purpose of offering education and training in one or more semi-skilled, skilled, or technical occupations.

VOLUNTARY PREKINDERGARTEN (VPK)

Florida voters passed a constitutional amendment in November 2002, requiring a free, voluntary prekindergarten program be in place by the fall of 2005. This program is designed to prepare four-year olds for kindergarten and build the foundation for their educational success. The program is voluntary for both children and providers. Public, private, and faith-based providers are eligible to deliver the program, as long as they meet minimum standards required by law. Parents have two options: a school-year program consisting of 540 instructional hours or a summer program of 300 instructional hours.

WFTE, see FTE, weighted

WORKFORCE DEVELOPMENT EDUCATION

Adult postsecondary vocational and adult general education programs. All students of this type are reported through the Workforce Development Information System (WDIS). This funding exists outside the Florida Education Finance Program (FEFP).

School District of Lee County School Listing

WEST ZONE

Elementary Schools

<p>Caloosa Elementary 620 S. Del Prado Blvd. Cape Coral, FL 33990 Ph: 239-574-3113 Fax: 239-574-1449</p>	<p>Dr. Carrie D. Robinson Littleton Elementary 700 Hutto Road N. Fort Myers, FL 33903 Ph: 239-995-3800 Fax: 239-995-6551</p>
<p>Cape Elementary 4519 Vincennes Blvd. Cape Coral, FL 33904 Ph: 239-542-3551 Fax: 239-542-3264</p>	<p>Patriot Elementary 711 SW 18th Street Cape Coral, FL 33991 Ph: 239-242-1023 Fax: 239-242-1238</p>
<p>Diplomat Elementary 1115 NE 16th Terrace Cape Coral, FL 33909 Ph: 239-458-0033 Fax: 239-458-1697</p>	<p>Pelican Elementary 3525 SW 3rd Ave. Cape Coral, FL 33914 Ph: 239-549-4966 Fax: 239-549-4973</p>
<p>Gulf Elementary 3400 SW 17th Place Cape Coral, FL 33914 Ph: 239-549-2726 Fax: 239-549-2117</p>	<p>Skyline Elementary 620 SW 19th Street Cape Coral, FL 33991 Ph: 239-772-3223 Fax: 239-772-8934</p>
<p>Hancock Creek Elementary 1601 Skyline Drive N. Fort Myers, FL 33903 Ph: 239-995-3600 Fax: 239-995-7674</p>	<p>Trafalgar Elementary 1850 SW 20th Avenue Cape Coral, FL 33991 Ph: 239-283-3043 Fax: 239-282-5595</p>
<p>Hector A. Cafferata Jr. Elementary 250 Santa Barbara Boulevard, N. Cape Coral, FL 33993 Ph: 239-458-7391 Fax: 239-772-0749</p>	<p>Tropic Isles Elementary 5145 Orange Grove Blvd. N. Fort Myers, FL 33903 Ph: 239-995-4704 Fax: 239-997-2422</p>
<p>J. Colin English Elementary 20 Pine Island Rd. N. Fort Myers, FL 33903 Ph: 239-995-2258 Fax: 239-995-5681</p>	
<p>North Fort Myers Academy for the Arts (K-8) 1856 Arts Way N. Fort Myers, FL 33917 Ph: 239-997-2131 Fax: 239-997-6762</p>	

Middle Schools

Caloosa Middle 610 S. Del Prado Blvd. Cape Coral, FL 33990 Ph: 239-574-3232 Fax: 239-574-2660	Gulf Middle 1809 S. W. 36th Terrace Cape Coral, FL 33914 Ph: 239-549-0606 Fax: 239-549-2806
Challenger Middle 624 Trafalgar Parkway Cape Coral, FL 33991 Ph: 239-242-4341 Fax: 239-242-7217	Mariner Middle 425 Chiquita Boulevard Cape Coral, FL 33993 Ph: 239-772-1848 Fax: 239-242-1256
Diplomat Middle 1039 NE 16th Terrace Cape Coral, FL 33909 Ph: 239-574-5257 Fax: 239-574-4008	Trafalgar Middle 2120 Trafalgar Parkway Cape Coral, FL 33991 Ph: 239-283-2001 Fax: 239-283-5620

High Schools

Cape Coral High 2300 Santa Barbara Blvd. Cape Coral, FL 33991 Ph: 239-574-6766 Fax: 239-574-7799	Mariner High 701 Chiquita Boulevard Cape Coral, FL 33993 Ph: 239-772-3324 Fax: 239-772-4880
Ida S. Baker High 3500 Agualinda Boulevard Cape Coral, FL 33914 Ph: 239-458-6690 Fax: 239-458-6691	North Fort Myers High 5000 Orange Grove Boulevard North Fort Myers, FL 33903 Ph: 239-995-2117 Fax: 239-995-1243
Island Coast High 2125 Del Navarra Parkway Cape Coral, FL 33909 Ph: 239-458-0362 Fax: 239-772-8405	

EAST ZONE

Elementary Schools

<p>The Alva School (K-8) 17500 Church Avenue Alva, FL 33920 Ph: 239-728-2494 Fax: 239-728-3259</p>	<p>Mirror Lakes Elementary 525 Charwood Ave. S. Lehigh Acres, FL 33936 Ph: 239-369-2200 Fax: 239-369-0542</p>
<p>Bayshore Elementary 17050 Williams Rd. N. Fort Myers, FL 33917 Ph: 239-543-3663 Fax: 239-543-4040</p>	<p>Orange River Elementary 4501 Underwood Dr. Fort Myers, FL 33905 Ph: 239-694-1258 Fax: 239-694-8680</p>
<p>Edgewood Academy 3464 Edgewood Ave. Fort Myers, FL 33916 Ph: 239-334-6205 Fax: 239-334-6776</p>	<p>River Hall Elementary 2800 River Hall Parkway Alva, FL 33920 Ph: 239-693-0349 Fax: 239-693-5307</p>
<p>G. Weaver Hipps Elementary 1200 Homestead Road Lehigh Acres, FL 33936 Ph: 239-368-7042 Fax: 239-369-0469</p>	<p>Sunshine Elementary 601 Sara Avenue Lehigh Acres, FL 33971 Ph: 239-369-5836 Fax: 239-369-1455</p>
<p>Gateway Elementary 13280 Griffin Drive Fort Myers, FL 33913 Ph: 239-768-3737 Fax: 239-768-2967</p>	<p>Tice Elementary 4524 Tice Street Fort Myers, FL 33905 Ph: 239-694-1257 Fax: 239-694-8745</p>
<p>Harns Marsh Elementary 1800 Unice Avenue N. Lehigh Acres, FL 33971 Ph: 239-690-1249 Fax: 239-694-1325</p>	<p>Tortuga Preserve Elementary 1711 Gunnery Road N. Lehigh Acres, FL 33971 Ph: 239-693-5023 Fax: 239-693-5033</p>
<p>James Stephens International Academy 1333 Marsh Ave. Fort Myers, FL 33905 Ph: 239-337-1333 Fax: 239-334-4144</p>	<p>Treeline Elementary 10900 Treeline Ave. Fort Myers, FL 33913 Ph: 239-768-5208 Fax: 239-768-5415</p>
<p>Lehigh Elementary 200 Schoolside Court Lehigh Acres, FL 33936 Ph: 239-369-2477 Fax: 239-369-4506</p>	<p>Veterans Park Academy for the Arts (K-8) 49 Homestead Road South Lehigh Acres, FL 33936 Ph: 239-303-3003 Fax: 239-303-3075</p>
<p>Manatee Elementary 5301 Tice Street Fort Myers, FL 33905 Ph: 239-694-2097 Fax: 239-694-4282</p>	

Middle Schools

<p>Harns Marsh Middle 1820 Unice Ave. Lehigh Acres, FL 33971 Ph: 239-690-2025 Fax: 239-690-2028</p>	<p>Oak Hammock Middle 5321 Tice St. Fort Myers, FL 33905 Ph: 239-693-0469 Fax: 239-694-4089</p>
<p>Lehigh Acres Middle 651 Sunrise Blvd. Lehigh Acres, FL 33936 Ph: 239-369-6108 Fax: 239-369-8808</p>	<p>Varsity Lakes Middle 801 Gunnery Road Lehigh Acres, FL 33971 Ph: 239-694-3464 Fax: 239-694-7093</p>

High Schools

<p>Dunbar High 3800 E. Edison Avenue Fort Myers, FL 33916 Ph: 239-461-5322 Fax: 239-461-5110</p>	<p>Lehigh Senior High 901 Gunnery Road Lehigh Acres, FL 33971 Ph: 239-693-5353 Fax: 239-693-6702</p>
<p>East Lee County High School 715 Thomas-Sherwin Ave. Lehigh Acres, FL 33971 Ph: 239-369-2932 Fax: 239-369-3213</p>	<p>Riverdale High 2600 Buckingham Road Fort Myers, FL 33905 Ph: 239-694-4141 Fax: 239-694-3527</p>
<p>Gateway High (permanent address) 13820 Griffin Drive Fort Myers, FL 33913 Ph: 239-303-7480 Fax: 239-303-7486</p>	

Elementary Schools

Allen Park Elementary 3345 Canelo Dr. Fort Myers, FL 33901 Ph: 239-936-1459 Fax: 239-936-3470	Ray V. Pottorf Elementary 4600 Challenger Boulevard Ft. Myers, FL 33912 Ph: 239-274-3932 Fax: 239-275-3381
Bonita Springs Elementary 10701 Dean St. SE Bonita Springs, FL 34135 Ph: 239-992-7074/7075 Fax: 239-992-9118	Rayma C. Page Elementary 17000 S. Tamiami Trail Fort Myers, FL 33908 Ph: 239-432-2737 Fax: 239-432-2749
Colonial Elementary 3800 Schoolhouse Rd E. Fort Myers, FL 33916 Ph: 239-939-2242 Fax: 239-939-5143	San Carlos Park Elementary 17282 Lee Road Fort Myers, FL 33912 Ph: 239-267-7177 Fax: 239-267-0057
Edison Park Creative & Expressive Arts School 2401 Euclid Ave. Fort Myers, FL 33901 Ph: 239-334-6232 Fax: 239-332-3474	Spring Creek Elementary 25571 Elementary Way Bonita Springs, FL 34135 Ph: 239-947-0001 Fax: 239-947-4690
Franklin Park Elementary 2323 Ford Street Fort Myers, FL 33916 Ph: 239-332-1969 Fax: 239-337-1127	Tanglewood Elementary 1620 Manchester Blvd. Fort Myers, FL 33919 Ph: 239-936-0891 Fax: 239-939-0411
Heights Elementary 15200 Alexandria Ct. Fort Myers, FL 33900 Ph: 239-481-1761 Fax: 239-481-3154	Three Oaks Elementary 19600 Cypress View Dr. Fort Myers, FL 33912 Ph: 239-267-8020 Fax: 239-267-9559
Orangewood Elementary 4001 DeLeon Street Fort Myers, FL 33901 Ph: 239-936-2950 Fax: 239-936-2134	Villas Elementary 8385 Beacon Blvd. Fort Myers, FL 33907 Ph: 239-936-3776 Fax: 239-936-6884
Pinewoods Elementary 11900 Stoneybrook Golf Drive Estero, FL 33928 Ph: 239-947-7500 Fax: 239-947-0834	

SOUTH ZONE

Middle Schools

Bonita Springs Middle Center for the Arts 10141 W. Terry St. Bonita Springs, FL 34135 Ph: 239-992-4422 Fax: 239-992-9157	Lexington Middle 16351 Summerlin Road Fort Myers, FL 33908 Ph: 239-454-6130 Fax: 239-489-3419
Cypress Lake Middle 8901 Cypress Lake Drive Fort Myers, FL 33919 Ph: 239-481-1533 Fax: 239-481-3121	Paul L. Dunbar Middle 4750 Winkler Avenue Ext. Fort Myers, FL 33966 Ph: 239-334-1357 Fax: 239-334-7633
Fort Myers Middle Academy 3050 Central Ave. Fort Myers, FL 33901 Ph: 239-936-1759 Fax: 239-936-4350	Three Oaks Middle 18500 Three Oaks Parkway Fort Myers, FL 33912 Ph: 239-267-5757 Fax: 239-267-4007

High Schools

Bonita Springs High 25592 Imperial Parkway Bonita Springs, FL 34135 Ph: 239-495-3022 Fax: 239-495-3042	Cypress Lake High 6750 Panther Lane Fort Myers, FL 33919 Ph: 239-481-2233 Fax: 239-481-6094
Estero High 21900 River Ranch Road Estero, FL 33928 Ph: 239-947-9400 Fax: 239-947-5017	Fort Myers High 2635 Cortez Boulevard Fort Myers, FL 33901 Ph: 239-334-2167 Fax: 239-334-3095
South Fort Myers High 14020 Plantation Road Fort Myers, FL 33912 Ph: 239-561-0060 Fax: 239-561-3612	

Barrier Island Schools

Fort Myers Beach Elementary 2751 Oak Street Fort Myers Beach, FL 33931 Ph: 239-463-6356 Fax: 239-463-3592	
Pine Island Elementary 5360 Ridgewood Drive Bokeelia, FL 33922 Ph: 239-283-0505 Fax: 239-283-1748	
The Sanibel School (K-8) 840 Sanibel-Captiva Road Sanibel, FL 33957 Ph: 239-472-1617 Ph: 239-472-6544	

Special and Vocational Education Centers

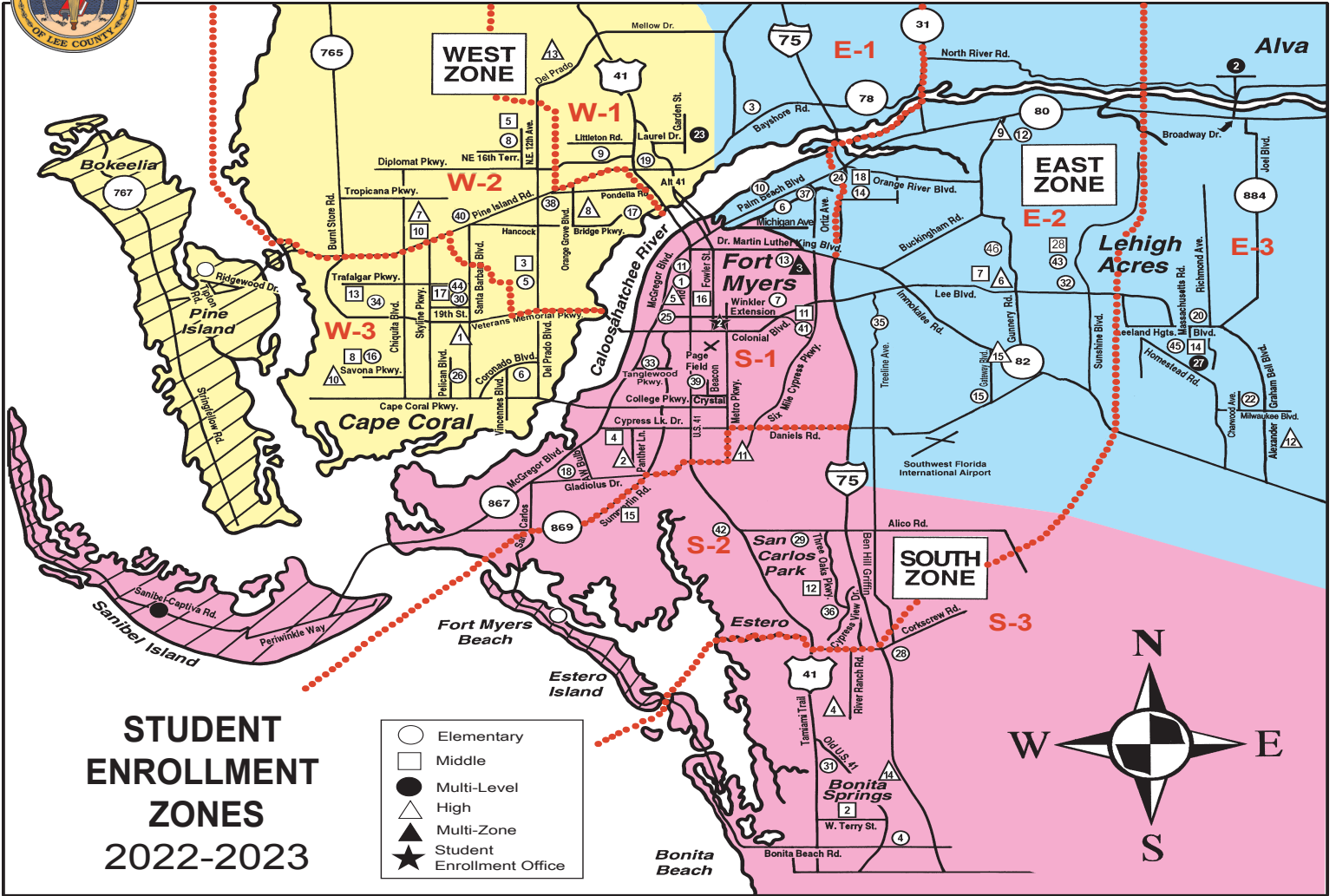
<p>Adult and Community Education 2855 Colonial Boulevard Fort Myers, FL 33966 Ph: 239-939-6310 Fax: 239-334-4568</p>	<p>Lee Virtual Instruction Program 2855 Colonial Boulevard Fort Myers, FL 33966 Ph: 239-337-8178 Fax: 239-461-8451</p>
<p>Buckingham Exceptional Center 3291 Buckingham Road Fort Myers, FL 33905 Ph: 239-693-1233 Fax: 239-693-1690</p>	<p>PACE Center for Girls of Lee County 3800 Evans Avenue Fort Myers, FL 33901 Ph: 239-425-2366 Fax: 239-425-2365</p>
<p>Cape Coral Technical College 360 Santa Barbara Boulevard N Cape Coral, FL 33993 Ph: 239-574-4440 Fax: 239-458-3721</p>	<p>Royal Palm Exceptional Center 3050 Indian Street Fort Myers, FL 33916 Ph: 239-337-3511 Fax: 239-337-3694</p>
<p>Dunbar Community School 1857 High Street Fort Myers, FL 33916 Ph: 239-334-2941 Fax: 239-334-3519</p>	<p>Success Academy 3650 Michigan Avenue Fort Myers, FL 33916 Ph: 239-334-3416 Fax: 239-334-7772</p>
<p>Early Childhood Learning Services 3650 Michigan Avenue, Suite 4 Fort Myers, FL 33966 Ph: 239-332-2512 Fax: 239-334-2629</p>	<p>S.W. Florida Detention Center 2525 Ortiz Avenue Fort Myers, FL 33906 Ph: 239-332-6927 Fax: 239-332-6931</p>
<p>Ft. Myers Technical College 3800 Michigan Avenue Fort Myers, FL 33916 Ph: 239-334-4544 Fax: 239-332-4839</p>	<p>S.W. Florida Public Service Academy 4312 Michigan Avenue Fort Myers, FL 33905 Ph: 239-334-3897 Fax: 239-334-8794</p>
<p>Lee Adolescent Mothers Program (LAMP) 3650 Michigan Avenue, Suite 2 Fort Myers, FL 33616 Ph: 239-332-2526 Fax: 239-332-5028</p>	<p>Vince Smith Center 2450 Prince Street Fort Myers, FL 33916 Ph: 239-338-2306 Fax: 239-461-8451</p>
<p>Lee County Jail 2266 Second Street Fort Myers, FL 33901 Ph: 239-477-1764</p>	

Charter Schools

<p>Athenian Academy 18851 Oak Center Drive Fort Myers, FL 33967 Ph: 239-319-0522</p>	<p>Island Park High School 16520 S. Tamiami Trail, Suite 190 Fort Myers, FL 33908 Ph: 239-204-5965</p>
<p>Bonita Springs Charter 25380 Bernwood Drive Bonita Springs, FL 34135 Ph: 239-992-6932</p>	<p>The Island School 135 1st Street West Boca Grande, FL 33921 Ph: 239-964-8016</p>
<p>Mid Cape Global Academy 76 Mid Cape Terrace Cape Coral, FL 33990 Ph: 239-995-0904</p>	<p>North Nicholas High School 428 SW Pine Island Road Cape Coral, FL 33991 Ph: 239-242-4230</p>
<p>City of Palms Charter High School 2830 Winkler Ave, Suite 201 Fort Myers, FL 33916 Ph: 239-561-6611</p>	<p>Northern Palms Charter High School 13251 N. Cleveland Avenue N. Ft. Myers, FL 33903 Ph: 239-997-9987</p>
<p>Coronado High School 3057 Cleveland Avenue Fort Myers, FL 33901 Ph: 239-337-9140</p>	<p>Oak Creek Charter School of Bonita Springs 28011 Performance Lane Bonita Springs, FL 34135 Ph: 239-498-6864</p>
<p>Donna J. Beasley Technical Academy 60 Bell Blvd N. Lehigh Acres, FL 33936 Ph: 239-476-9100</p>	<p>Oasis Charter Elementary School North 2817 SW 3rd Lane Cape Coral, FL 33991 Ph: 239-283-4510</p>
<p>Florida SouthWestern Collegiate High School 8099 College Parkway Fort Myers, FL 33919 Ph: 239-432-6767</p>	<p>Oasis Charter Elementary School South 3415 Oasis Boulevard Cape Coral, FL 33914 Ph: 239-542-1577</p>
<p>Gateway Charter Elementary 12850 Commonwealth Drive Fort Myers, FL 33913 Ph: 239-768-5048</p>	<p>Oasis Charter High 3519 Oasis Boulevard Cape Coral, FL 33914 Ph: 239-541-1167</p>
<p>Gateway Charter Intermediate 12770 Gateway Boulevard Fort Myers, FL 33913 Ph: 239-768-2491</p>	<p>Oasis Charter Middle 3507 Oasis Boulevard Cape Coral, FL 33914 Ph: 239-945-1999</p>
<p>Gateway Charter High School 12770 Gateway Boulevard Fort Myers, FL 33913 Ph: 239-768-3350</p>	<p>Palm Acres Charter High School 507 Sunshine Blvd North Lehigh Acres, FL 33971 Ph: 239-333-3300</p>
<p>Harlem Heights Community Charter School 15570 Hagie Drive Fort Myers, FL 33908 Ph: 239-482-7706</p>	<p>Six Mile Charter Academy 6851 Lancer Avenue Fort Myers, FL 33912 Ph: 239-768-9375</p>
<p>Heritage Academy of Cape Coral 2107 Santa Barbara Boulevard Cape Coral, FL 33991-4335 Ph: 239-829-5134</p>	



THE SCHOOL DISTRICT OF LEE COUNTY



STUDENT ENROLLMENT ZONES 2022-2023

- Elementary
- Middle
- Multi-Level
- △ High
- ▲ Multi-Zone
- ★ Student Enrollment Office

Free school bus transportation is provided for students who live beyond two miles from their assigned school. Students residing in barrier island boundary areas of Fort Myers Beach, and Pine Island will attend their barrier island elementary school. Students residing in barrier island boundary area of Sanibel Island will attend their barrier island elementary and middle school.

WEST ZONE Elementary Schools	
Caloosa (U)	5
Cape	6
Diplomat (U)	8
Gulf	16
Hancock Creek	17
Hector A. Cafferata, Jr. (U)	40
J. Colin English (IB) (U)(Y5)	19
Littleton (U)	9
NFM Academy for the Arts (K-8) (A) (U)	23
Patriot (Y5)	44
Pelican	26
Skyline	30
Trafalgar (U)	34
Tropic Isles	38
Middle Schools	
Caloosa (CA)	3
Challenger	17
Diplomat	5
Gulf	8
Mariner (IB)	10
NFM Academy for the Arts (K-8) (A) (U)	23
Trafalgar	13
High Schools	
Cape Coral (IB)	1
Ida S. Baker (C)(CA)(CAP)	10
Island Coast (CAP) (CA)	13
Mariner (CAP) (STEAM)	7
North Fort Myers (A) (CA)	8

SOUTH ZONE Student Enrollment Office	
Fort Myers	2
Elementary Schools	
Allen Park	1
Bonita Springs (A) (U)	4
Colonial (U)(Y5)	7
Edison Park (A)	11
Franklin Park (U)	13
Heights (IB)	18
Orangewood (Y5)	25
Pinewoods	28
Ray V. Pottorf	41
Rayma C. Page (U)	42
San Carlos Park (A) (U) (Y5)	29
Spring Creek (U) (Y5)	31
Tanglewood	33
Three Oaks	36
Villas	39
Middle Schools	
Bonita Springs (A) (CA)	2
Cypress Lake (A)	4
Fort Myers Middle Academy (U)	16
Lexington (IB)	15
Paul Laurence Dunbar	11
Three Oaks (U)	12
High Schools	
Bonita Springs (CA) (FC)	14
Cypress Lake (A) (CAP)	2
Dunbar Zone Magnet (IB/S)	3
Estero (CA)	4
Fort Myers (IB)	5
South Fort Myers (C)(CA)(CAP)	11

EAST ZONE Elementary Schools	
Alva (K-8)	2
Bayshore (U)	3
Edgewood (A)(U)(Y5)	10
G. Weaver Hipps	45
Gateway	15
Harns Marsh	43
James Stephens Academy (U)	6
Lehigh (Y5)	20
Manatee (U)	14
Mirror Lakes (U)	22
Orange River (U)	24
River Hall (U)(Y5)	12
Sunshine (U)(Y5)	32
Tice (FL)	37
Tortuga Preserve (U)	46
Treeline (U)	35
Veterans Park (K-8) (A) (U)	27
Middle Schools	
Alva (K-8)	2
Harns Marsh (CA) (A) (U)	28
Lehigh Acres (CA) (STEAM) (U)	14
Oak Hammock (A) (U)	18
Varsity Lakes (U)	7
Veterans Park (K-8) (A) (U)	27
High Schools	
Dunbar (IB/S)	3
East Lee County (C) (CA)	12
Gateway (CA)(FC)	15
Lehigh Senior (A) (CA)	6
Riverdale (IB)	9

(A) Arts Program; (C) Comprehensive Program; (CA) Cambridge Program; (CAP) AP Capstone; (FC) FGCU Collegiate; (FL) Foreign Language Program; (IB) International Baccalaureate; (IB/S) IB/STEM; (STEAM) Science, Technology, Engineering, Arts, Math; (U) this school has a uniform clothing policy; (Y5) Young Five Program



PERSONAL | PASSIONATE
PROGRESSIVE

THE SCHOOL BOARD OF LEE COUNTY, FLORIDA

Debbie Jordan, District 4 (Chair)
Mary Fischer, District 1 (Vice Chair)

Melisa W. Giovannelli, District 2
Chris N. Patricca, District 3
Gwynetta S. Gittens, District 5
Betsy Vaughn, District 6
Cathleen O'Daniel Morgan, District 7

Dr. Christopher S. Bernier, Superintendent

Kathy Dupuy-Bruno, Esq., Board Attorney

General Board Office Correspondence

BoardOffice@leeschools.net

www.leeschools.net

The School Board of Lee County, Florida, prohibits discrimination on the basis of age, color, disability, gender, national origin, marital status, religion, or sexual orientation.