

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2019-20

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		25,055,671,028.00
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.8690	3.8690
2. Prior-Period Funding Adjustment Millage	0.0050	0.0050
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		1.0000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.1220	1.0000
		7.1220

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	328,372.10
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	328,372.10
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	1,637,690.34
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,637,690.34
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	151,938,143.00
Workforce Development	3315	
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	213,335.57
District Discretionary Lottery Funds	3344	138,443.00
Class Size Reduction Operating Funds	3355	44,112,857.00
Florida School Recognition Funds	3361	1,613,422.00
Voluntary Prekindergarten Program (VPK)	3371	870,912.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,224,409.00
Total State	3300	203,111,521.57
<i>LOCAL:</i>		
District School Taxes	3411	135,318,806.30
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	241,556.52
Investment Income	3430	684,078.06
Gifts, Grants and Bequests	3440	1,048.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED [®] Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	175,175.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	19,752,011.45
Total Local	3400	156,172,675.33
TOTAL ESTIMATED REVENUES		361,250,259.34
OTHER FINANCING SOURCES:		
Loans	3720	195,200.00
Sale of Capital Assets	3730	33,031.00
Loss Recoveries	3740	3,920.22
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	4,830,379.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	4,830,379.00
TOTAL OTHER FINANCING SOURCES		5,062,530.22
Fund Balance, July 1, 2019	2800	23,898,002.31
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		390,210,791.87

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION II. GENERAL FUND - FUND 100 (Continued)											Page 3
APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700		
Instruction	5000	230,400,354.66	140,467,078.54	39,793,140.28	30,277,165.76	212.90	8,983,657.33	1,533,384.02	9,345,715.83		
Student Support Services	6100	17,386,888.50	13,695,883.16	3,316,803.49	263,718.86	780.63	68,500.44	14,534.17	36,667.75		
Instructional Media Services	6200	4,474,290.43	3,110,119.00	948,786.34	59,765.45	1,233.74	13,706.54	321,792.33	18,887.03		
Instruction and Curriculum Development Services	6300	4,597,070.52	3,477,742.63	942,938.11	72,390.82	164.22	76,018.08	23,301.95	4,314.51		
Instructional Staff Training Services	6400	1,494,830.55	917,068.63	200,371.16	171,831.05		127,016.47	30,827.19	47,716.05		
Instruction-Related Technology	6500	332,894.95	269,660.68	63,434.27							
Board	7100	839,401.34	206,104.43	125,623.85	456,887.66		20,636.40	4,924.00	25,225.00		
General Administration	7200	3,345,746.55	2,088,523.66	682,319.17	481,970.95	3,637.86	9,616.71	533.20	79,145.00		
School Administration	7300	24,800,829.24	19,474,375.49	5,142,359.78	85,513.03		52,145.91	31,156.42	14,878.61		
Facilities Acquisition and Construction	7400	2,897,056.13	289,389.73	64,370.66	1,838,749.00		103.60	704,443.14			
Fiscal Services	7500	2,221,407.87	1,534,921.05	395,774.25	187,824.74	250.41	19,549.61	1,655.56	81,432.25		
Food Service	7600										
Central Services	7700	6,547,132.98	3,073,742.48	1,007,584.14	2,170,179.61		239,970.95	19,371.05	36,304.75		
Student Transportation Services	7800	23,682,401.28	13,343,632.25	4,428,313.14	628,307.94	2,467,975.20	1,525,760.33	72,937.05	1,415,475.37		
Operation of Plant	7900	31,605,992.76	5,440,595.15	2,619,449.21	15,037,221.11	7,253,122.55	1,114,224.97	68,621.38	72,758.39		
Maintenance of Plant	8100	7,946,546.52	3,505,449.53	923,967.43	3,157,311.15	92,128.89	194,488.34	68,145.53	5,055.65		
Administrative Technology Services	8200	4,321,755.38	2,940,194.57	740,600.33	587,431.68	11,297.89	36,244.13	5,893.42	93.34		
Community Services	9100	614,906.22	298,189.88	78,857.22	217,822.02		19,145.10		892.00		
Debt Service	9200	538,286.98							538,286.98		
Other Capital Outlay	9300										
TOTAL APPROPRIATIONS		368,047,812.66	214,132,670.86	61,474,892.85	55,694,290.83	9,830,804.29	12,300,784.91	2,901,320.41	11,712,848.51		
OTHER FINANCING USES:											
<i>Transfers Out: (Function 9700)</i>											
To Debt Service Funds	920	1,432,487.50									
To Capital Projects Funds	930										
To Special Revenue Funds	940										
To Permanent Funds	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	1,432,487.50									
TOTAL OTHER FINANCING USES		1,432,487.50									
Nonspendable Fund Balance, June 30, 2020	2710	981,931.59									
Restricted Fund Balance, June 30, 2020	2720	1,090,793.74									
Committed Fund Balance, June 30, 2020	2730										
Assigned Fund Balance, June 30, 2020	2740										
Unassigned Fund Balance, June 30, 2020	2750	18,657,766.38									
TOTAL ENDING FUND BALANCE	2700	20,730,491.71									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		390,210,791.87									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	18,692,499.07
USDA-Donated Commodities	3265	1,602,468.54
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	20,294,967.61
<i>STATE:</i>		
School Breakfast Supplement	3337	113,408.05
School Lunch Supplement	3338	155,209.60
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	268,617.65
<i>LOCAL:</i>		
Investment Income	3430	173,010.41
Gifts, Grants and Bequests	3440	
Food Service	3450	3,526,456.01
Other Miscellaneous Local Sources	3495	20,229.78
Total Local	3400	3,719,696.20
TOTAL ESTIMATED REVENUES		24,283,281.46
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	2,755,713.67
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		27,038,995.13

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	8,725,078.49
Employee Benefits	200	3,999,609.35
Purchased Services	300	551,930.46
Energy Services	400	185,974.10
Materials and Supplies	500	10,968,089.86
Capital Outlay	600	876,277.22
Other	700	709,275.01
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		26,016,234.49
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2020	2710	
Restricted Fund Balance, June 30, 2020	2720	1,022,760.64
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	
Unassigned Fund Balance, June 30, 2020	2750	
TOTAL ENDING FUND BALANCE	2700	1,022,760.64
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		27,038,995.13

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	3,472,166.57
Total Federal Direct	3100	3,472,166.57
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	475,154.25
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	2,264,212.55
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	11,463,218.73
Elementary and Secondary Education Act, Title I	3240	17,090,897.05
Language Instruction - Title III	3241	771,224.36
Twenty-First Century Schools - Title IV	3242	3,226,705.58
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	3,560,939.94
Total Federal Through State And Local	3200	38,852,352.46
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,005,924.93
Total State	3300	1,005,924.93
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		43,330,443.96
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		43,330,443.96

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	22,315,918.69	11,659,696.85	3,824,978.17	3,078,081.62		2,215,378.60	996,125.06	541,658.39
Student Support Services	6100	1,925,635.59	1,290,921.68	391,846.11	44,973.52		191,371.65	6,522.63	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,472,922.72	3,688,074.21	1,029,597.33	659,008.65		60,281.80	23,960.73	12,000.00
Instructional Staff Training Services	6400	8,754,095.51	4,471,951.02	1,277,233.22	2,170,892.77		432,520.64	65,603.04	335,894.82
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	1,588,162.09							1,588,162.09
School Administration	7300	235,722.49	187,760.56	47,961.93					
Facilities Acquisition and Construction	7400	831,576.25			15,902.63		2,352.97	813,260.65	
Fiscal Services	7500	1,473.20	520.13	953.07					
Food Services	7600								
Central Services	7700	79,723.58			60,973.58		1,000.00		17,750.00
Student Transportation Services	7800	1,429,437.14	575,545.08	219,033.35	477,884.86	85,842.00			71,131.85
Operation of Plant	7900	8,914.20	4,031.38	370.32	4,512.50				
Maintenance of Plant	8100	124,446.25			18,850.00			105,596.25	
Administrative Technology Services	8200	230.45	228.16	2.29					
Community Services	9100	562,185.80	457,181.16	92,972.70				1,350.00	
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		43,330,443.96	22,335,910.23	6,884,948.49	6,541,822.07	85,842.00	2,902,905.66	2,012,418.36	2,566,597.15
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		43,330,443.96							

**DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490		Page 8
ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
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SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2730								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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SECTION VI. DEBT SERVICE FUNDS

	Account Number	Totals	210 SBE/COB1 Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
ESTIMATED REVENUES									
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COB1 Bonds	3322	67,160.00	67,160.00						
SBE/COB1 Bond Interest	3326	222,750.00		222,750.00					
Sales Tax Distribution (s. 212.20(6)(d)6a., F.S.)	3341	289,910.00	67,160.00	222,750.00					
Total State Sources	3300	289,910.00	67,160.00	222,750.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	289,910.00	67,160.00	222,750.00					
TOTAL ESTIMATED REVENUES		289,910.00	67,160.00	222,750.00					
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610	1,432,487.50					1,432,487.50		
From Capital Projects Funds	3630	25,549,894.54			397,894.00		22,820,493.00		2,331,507.54
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	26,982,382.04			397,894.00		24,252,980.50		2,331,507.54
Total Other Financing Sources		26,982,382.04			397,894.00		24,252,980.50		2,331,507.54
Fund Balance, July 1, 2019	2800	25,954,953.27	4,850.19	167,794.55			14,079,548.56		11,702,759.97
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		53,227,245.31	72,010.19	390,544.55	397,894.00		38,332,529.06		14,034,267.51

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SECTION VI. DEBT SERVICE FUNDS (Continued)										
APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service	
<i>Debt Service: (Function 9200)</i>										
Redemption of Principal	710	25,598,117.64	58,000.00	125,000.00				24,225,000.00	1,190,117.64	
Interest	720	12,495,302.65	9,160.00	97,750.00	390,894.00			10,863,508.75	1,133,989.90	
Dues and Fees	730	31,804.01	1,758.51	500.00	7,000.00			15,145.50	7,400.00	
Miscellaneous	790									
TOTAL APPROPRIATIONS	9200	38,125,224.30	68,918.51	223,250.00	397,894.00			35,103,654.25	2,331,507.54	
OTHER FINANCING USES:										
Payments to Refunding Escrow Agent (Function 9299)	760									
Transfers Out: (Function 9700)										
To General Fund	910									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund (Debt Service Only)	950									
To Permanent Funds	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
TOTAL OTHER FINANCING USES										
Nonspendable Fund Balance, June 30, 2020	2710									
Restricted Fund Balance, June 30, 2020	2720	15,102,021.01	3,091.68	167,294.55				3,228,874.81	11,702,759.97	
Committed Fund Balance, June 30, 2020	2730									
Assigned Fund Balance, June 30, 2020	2740									
Unassigned Fund Balance, June 30, 2020	2750									
TOTAL ENDING FUND BALANCES	2700	15,102,021.01	3,091.68	167,294.55				3,228,874.81	11,702,759.97	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		53,227,245.31	72,010.19	390,544.55	397,894.00			38,332,529.06	14,034,267.51	

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 For Fiscal Year Ending June 30, 2020

SECTION VII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 New/used Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3300											
<i>STATE SOURCES:</i>												
CO&DS Distributed	3321	1,094,875.43				1,094,875.43						
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396	1,926,487.00							1,926,487.00			
Charter School Capital Outlay Funding	3397	89,124.74									89,124.74	
Other Miscellaneous State Revenues	3399	3,110,487.17							1,926,487.00		89,124.74	
Total State Sources	3300								1,926,487.00		89,124.74	
<i>LOCAL SOURCES:</i>												
District Local Capital Improvement Tax	3413	36,080,166.28							36,080,166.28			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	17,654,300.27									17,654,300.27	
Tax Redemptions	3421											
Gifts from Private Donors	3440											
Gifts from Private Donors	3440											
Miscellaneous Local Sources	3400	5,943,969.92									5,943,969.92	
Interest Fees	3406											
Refunds of Prior Year's Expenditures	3407											
Total Local Sources	3400	59,678,436.47							36,080,166.28		23,598,270.19	
TOTAL ESTIMATED REVENUES		62,888,923.64							38,006,653.28		23,687,594.93	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740	319,330.84							271,336.61		47,994.23	
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650	2,760,000.00				2,760,000.00						
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600	2,760,000.00				2,760,000.00						
TOTAL OTHER FINANCING SOURCES		3,079,330.84				2,760,000.00			271,336.61		47,994.23	
Fund Balance, July 1, 2019	2800	34,146,670.00				12,056.25		1,107,617.63	10,816,423.52		29,599,432.64	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		100,014,924.48				12,056.25		2,202,495.06	49,094,415.31		53,244,821.80	

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 2400/2200)</i>												
Library Books (New Libraries)	610	1,534.85							1,534.85			
Audiovisual Materials	620	8.49							8.49			
Buildings and Fixed Equipment	630	6,128,497.98							6,128,497.98			
Furniture, Fixtures and Equipment	640	7,003,185.55			300,823.60				5,059,237.49			1,643,124.46
Motor Vehicles (Including Buses)	650	7,062,513.29			3,270,408.00				3,792,105.24			
Land	660	693,653.87							60,980.84			632,653.03
Improvements Other Than Buildings	670	1,105,821.67							1,105,821.67			
Remodeling and Renovations	680	12,387,580.30			3,408,258.54				8,898,601.57			18,040.23
Computer Software	690	704,596.87							704,596.87			
Charter School Local Capital Improvement	703	1,926,487.00							1,926,487.00			
Redemption of Principal	710											
Interest	720											
Dues and Fees	750											
TOTAL APPROPRIATIONS		37,013,859.82			6,979,490.14			62,680.16	21,549,373.82		8,422,515.70	
OTHER FINANCING USES:												
<i>Transfers Out (Functions 9700)</i>												
To General Fund	910	4,830,379.00							4,830,379.00			
To Debt Service Funds	920	25,349,894.54							16,227,144.54			9,322,750.00
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950	2,760,000.00							2,760,000.00			
To Permanent Funds	960											
To Special Funds	970											
To Enterprise Funds	980											
Local Transfers Out	9700	33,440,273.54							23,817,523.54			9,322,750.00
		33,440,273.54							23,817,523.54			9,322,750.00
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720	29,860,791.12			(11,518,352.08)	12,056.25		2,139,812.90	3,727,517.95			35,499,756.10
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740											
Unassigned Fund Balance, June 30, 2020	2750	29,860,791.12			(11,518,352.08)	12,056.25		2,139,812.90	3,727,517.95			35,499,756.10
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		100,014,924.48			(4,538,861.94)	12,056.25		2,202,493.06	49,094,415.31		53,244,821.80	

**DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020**

SECTION VIII. PERMANENT FUNDS - FUND 000		Page 14
ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2730								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2020

SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3482								
Charges for Sales	3483								
Total Operating Revenues	3484								
Other Operating Revenues	3489								
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF ST. LUCIE COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2020

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3482								
Charges for Sales	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									