



2024-2025 Budget Update



BUDGET UPDATE

BOARD MEMBERS

Ashley Gilhousen, Chairman – District 5

Mary Bolla, Vice Chair – District 2

Erin Skipper – District 1

Beth Clark – District 3

Michele Hanson – District 4

Superintendent

David Broskie



Budget Update

❖ Budget Process

❖ General Funds

❖ One Mill Funds

❖ Capital Funds

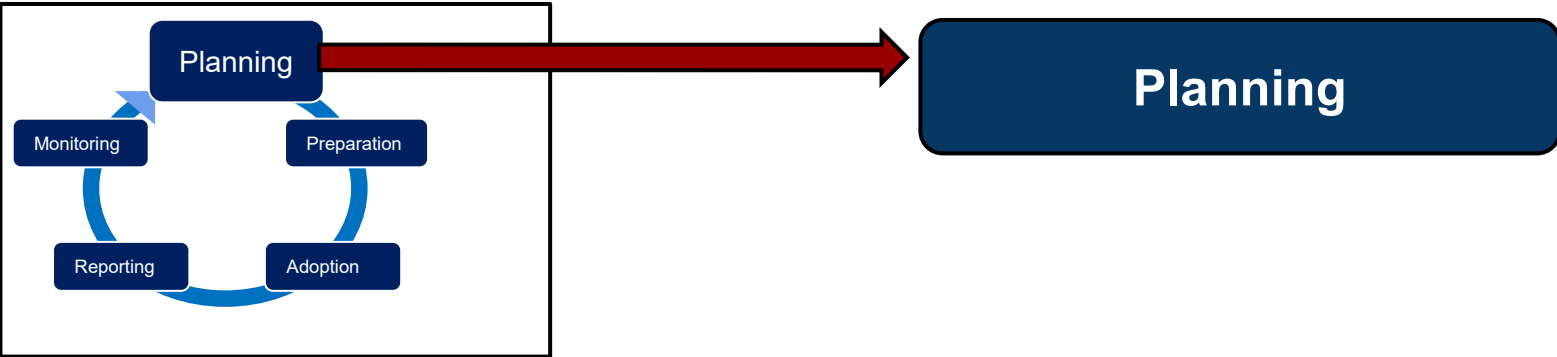


Budget Process

The budget process exists to meet state code requirements; provide as means to align School Board vision, strategic plans, and allocation of resources; and represents fiduciary responsibility as good stewards of public funds. This process is a year-round activity beginning with planning, preparing, and adopting, then evolving to reporting, monitoring, and adjusting the financial plan.



Fiscal Responsibility: Planning the Budget



**Project
Revenue for
Coming
Fiscal Year**

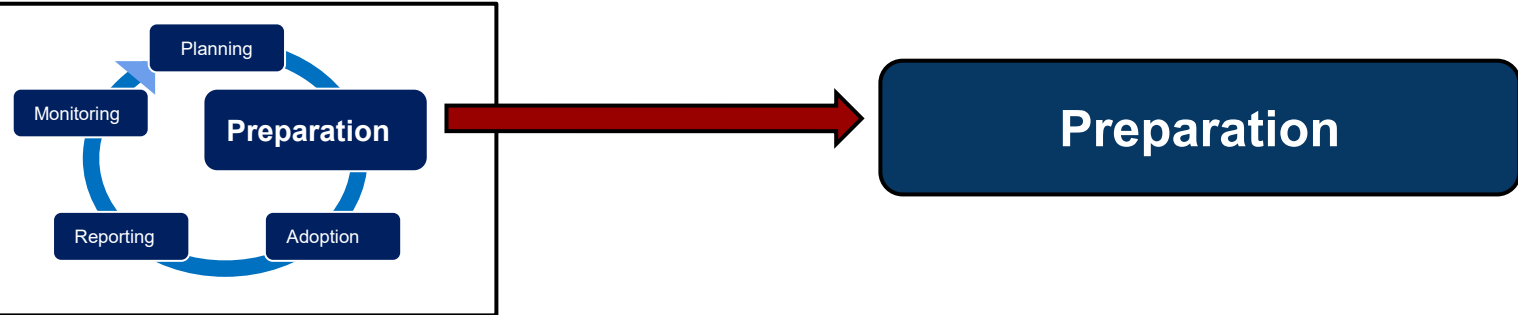
**Create an
Allocation
Plan**

**Multi-Step
Review of
Budget &
Allocations**



Reasonable. Allowable. Responsible. Accountable.

Fiscal Responsibility: Preparing the Budget



**Truth in
Millage
(TRIM)**

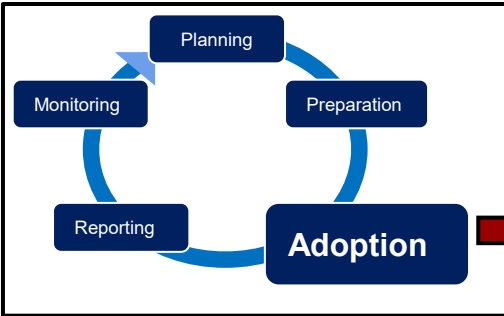
**Contract
Review**

**Multi-Step Review
Process:
Budget and
Allocation Requests**



Reasonable. Allowable. Responsible. Accountable.

Fiscal Responsibility: Adopting the Budget



Adoption



Truth in Millage (TRIM)

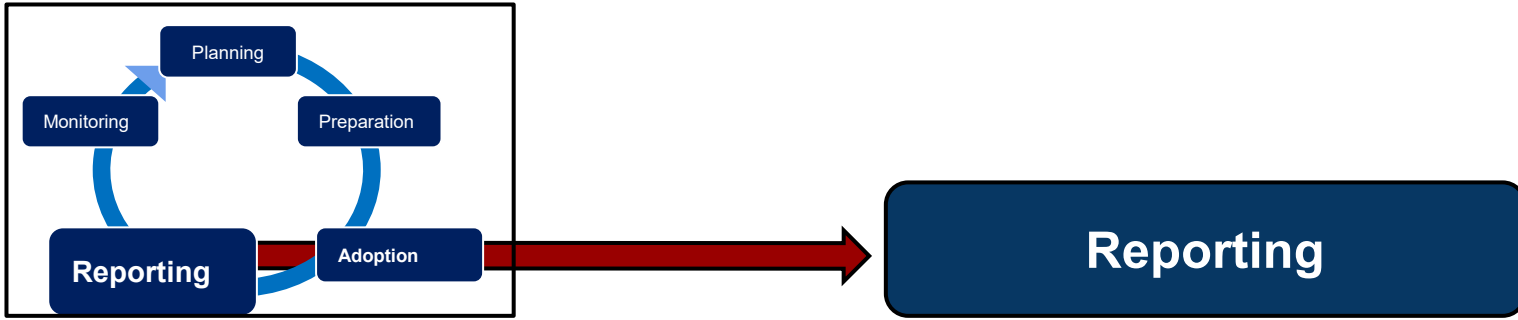
Public Budget Advertisement

Florida Statutes



Reasonable. Allowable. Responsible. Accountable.

Fiscal Responsibility: Reporting the Budget



Monthly Expenditures

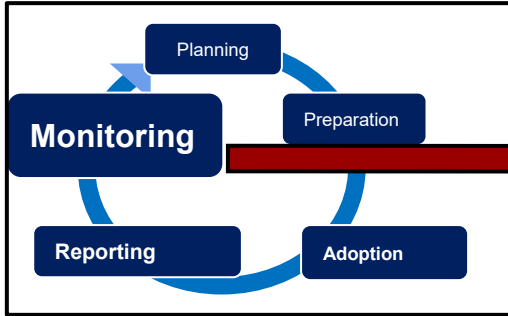
Monthly Financial Statements

Annual Audits



Reasonable. Allowable. Responsible. Accountable.

Fiscal Responsibility: Monitoring the Budget



Monitoring

Workflow Process

Monthly Financial Review

Contract Review

Audits



Reasonable. Allowable. Responsible. Accountable

Fiscal Responsibility: Audits



Operational: Private Auditing Firms and State Auditor General

Financial: Private Auditing Firms and State Auditor General

Single Audit: Private Auditing Firms and State Auditor General

FDOE Audit: Federal and State Grants

FDOE Audit: Workforce Development

FDOE Audit: ESOL

FDOE Audit: Food Services

Agency for Healthcare Administration (Medicaid)



Fiscal Responsibility: Audits



FTE Audit

Informational Technology Audit

OPPAGA





Budget Update

❖ Budget Process

❖ General Funds

❖ One Mill Funds

❖ Capital Funds

FY 2024-25 Florida Education Finance Program



Unweighted FTE Students 41,441.17	X	FY 2024-2025 Program Weights	=	Weighted FTE Students 45,317.13	X	Base Student Allocation (BSA) \$5,330.98	X	Comparable Wage Factor (CWF)	+	1.0277 Small District Factor	+	Base Funding \$264,020,475	+
0.748 Millage Compression \$18,975,912	+	DJJ Supplemental Allocation \$159,540	+	Educational Enrichment Instruction \$10,416,755	+	ESE Guaranteed Allocation \$22,435,761	+	Federally Connected Student Supplement \$456,320	+	Mental Health Assistance Allocation \$2,455,757	+	Safe Schools Allocation \$3,402,467	+
State-Funded Discretionary Allocation \$3,651,696	+	Student Transportation Allocation \$9,238,294	=	Gross State & Local Dollars FEFP \$309,125,520	-	Required Local Effort \$60,724,368	+	Adjustments	=	Net State FEFP \$248,401,152	-	Adjustment for Family Empowerment Scholarships (\$22,089,114)	+
Add Back State Funded Discretionary Supplement	=	Adjusted Net State FEFP											
Net State FEFP \$229,963,734	+	Class Size Reduction Allocation \$37,433,038	+	State Funded Discretionary Supplement \$3,651,696	=	Total State Funding \$289,485,886	+	Required Local Effort \$60,724,368	+	0.748 Discretionary Local Effort \$14,723,445	=	Total Local Funding \$75,447,813	
Total State and Local Funding \$364,933,699													

General Fund Revenue

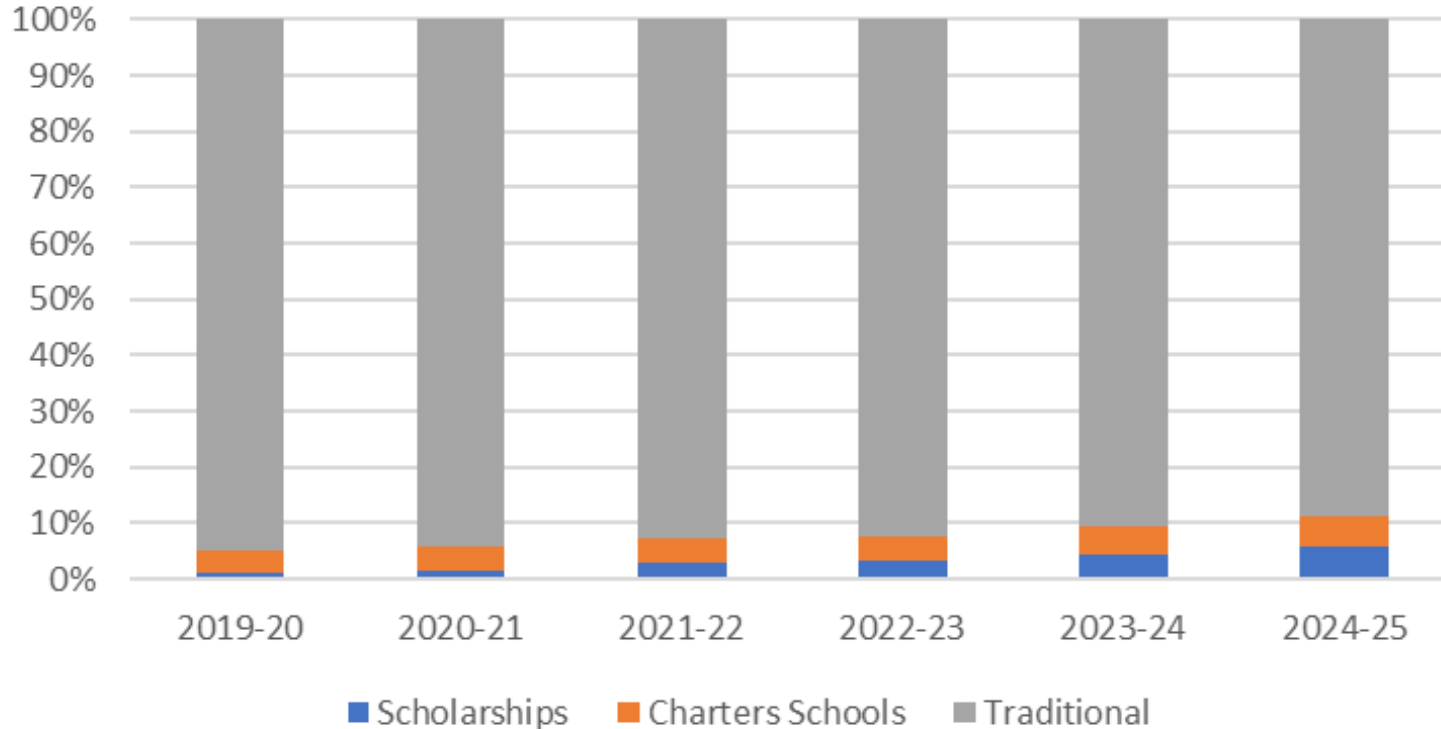


REVENUES	FINAL AUDITED 2022-23	PROPOSED BUDGET 2023-24	BUDGET a/o May 15, 2024	Actual Collections a/o May 15, 2024	PROPOSED BUDGET 2024-25
LOCAL REVENUES:					
PROPERTY TAXES	\$ 77,008,589	\$ 71,899,575	\$ 71,899,575	\$ 69,475,576	\$ 75,447,813
TAX REDEMPTIONS (DELINQUENT TAXES)	1,211,873	1,030,000	1,000,000	-	1,300,000
INTEREST ON INVESTMENTS	3,059,711	1,000,000	1,000,000	2,902,151	2,000,000
GIFTS, GRANTS	176,229	225,000	309,109	96,404	225,000
EDUCATIONAL FEES	721,509	514,463	650,491	472,084	514,463
FOOD SERVICE INDIRECT COST	429,968	400,000	400,000	181,837	400,000
INDIRECT COST RATE (FED PROJECTS)	1,182,934	1,000,000	1,000,000	470,163	500,000
LEASE/RENT	569,128	600,000	600,000	529,276	600,000
COLLECTIONS (TEXTBOOKS)	4,946	100	5,046	81	100.00
OTHER	4,439,616	2,123,155	2,335,470	6,100,759	3,123,155
TOTAL LOCAL REVENUE:	\$ 88,804,503	\$ 78,792,292	\$ 79,199,691	\$ 80,228,331	\$ 84,110,531
STATE REVENUES:					
FEPP	\$ 235,599,515	\$ 267,686,676	\$ 265,492,629	\$ 214,802,078	\$ 285,834,190
WORKFORCE DEVELOPMENT	743,202	904,441	996,070	878,389	1,000,000
SCH. RECOG.	3,007,741	-	4,133,980	4,133,980	-
CO & DS ADMIN. FEE	23,768	22,000	22,000	-	22,000
STATE LICENSE TAX	40,923	40,000	40,000	35,636	40,000
VOLUNTARY PRE-K	762,682	600,000	600,000	657,482	700,000
MISCELLANEOUS	1,158,659	859,692	5,506,483	2,576,233	2,000,000
TOTAL STATE REVENUE:	\$ 241,336,490	\$ 270,112,809	\$ 276,791,162	\$ 223,083,798	\$ 289,596,190
FEDERAL REVENUES					
IMPACT AID FUNDS	\$ 607,965	\$ 500,000	\$ 500,000	\$ 462,941	\$ 525,000
ROTC	\$ 480,015	\$ 375,000	\$ 375,000	\$ 272,407	\$ 375,000
MEDICAID	\$ 1,879,936	\$ 2,000,000	\$ 2,000,000	\$ 1,253,117	\$ 2,175,000
MISCELLANEOUS	\$ 471,498	\$ 350,000	\$ 341,832	\$ 443,338	\$ 350,000
TOTAL FEDERAL REVENUE:	\$ 3,439,414	\$ 3,225,000	\$ 3,216,832	\$ 2,431,802	\$ 3,425,000
TOTAL REVENUE:	\$ 333,580,407	\$ 352,130,101	\$ 359,207,685	\$ 305,743,931	\$ 377,131,721

Clay County District Schools uFTE History



FTE Comparison



General Fund 2024-25 Tentative Budget Impact



2024-25
FEFP
REVENUE
INCREASE
\$17M

Unavoidable Cost Increases

Health
Insurance
Increase
6.2%

FRS Rates
Increase
.06%

Liability
Insurance
Increase
31%

Energy &
Utility
Increases
2%

ESOL
Support
100%

Other Primary Potential Cost Increases

Compensation

K-12 School
Choice
Programs

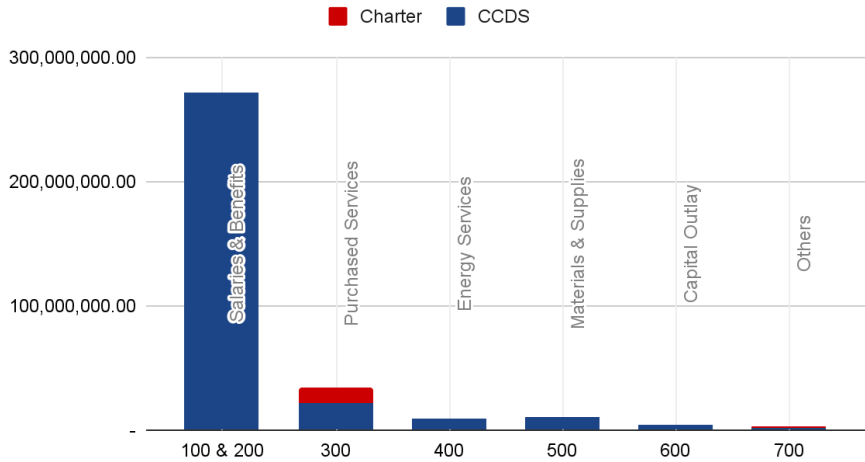
Instructional
Materials

Operational
Contract
Inflationary
Increases

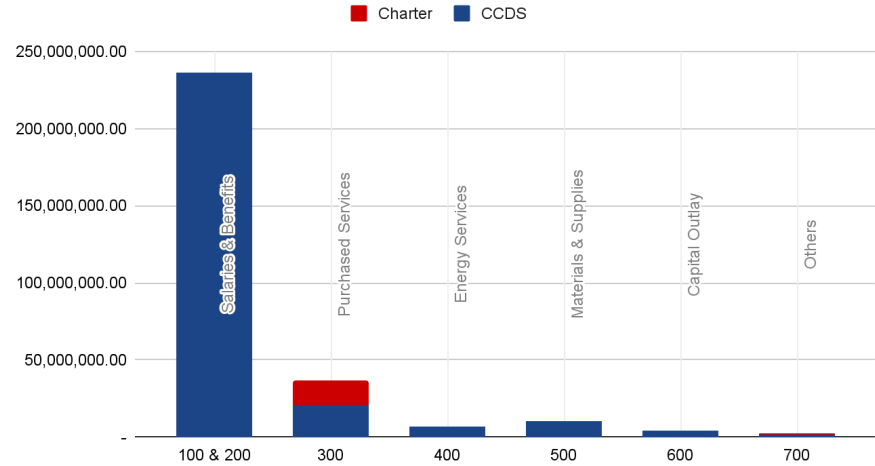
Expenditure Distribution CCDS and Charter



Expenditures by Object 2022-23



Expenditures by Object 2023-24

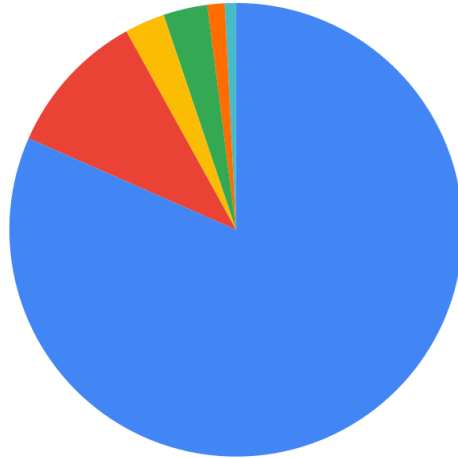


CCDS Expenditures by Object



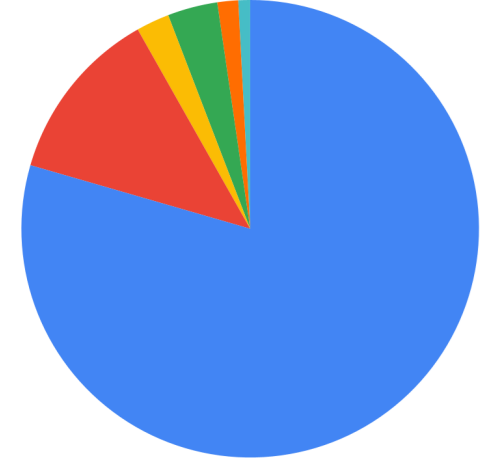
2022-23 Expenditures By Object

- Salaries & Benefits
- Purchased Services
- Energy Services
- Materials & Supplies
- Capital Outlay
- Others



2023-24 Expenditures By Object

- Salaries & Benefits
- Purchased Services
- Energy Services
- Materials & Supplies
- Capital Outlay
- Others





Budget Update

❖ Budget Process

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❖ One Mill Funds

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Fund 105 - One Mill



One Millage				
Category	2020-21	2021-22	2022-23	2023-24
Personnel Costs	\$ 6,060,993.00	\$ 7,706,568.00	\$ 6,407,785.00	\$ 5,986,129.09
GCSPD Interlocal	\$ 143,534.00	\$ 146,050.66	\$ 146,050.66	\$ 155,698.00
Dispatch Interlocal	\$ 188,556.00	\$ 202,037.33	\$ 202,037.33	\$ 216,179.95
OPPD Interlocal	\$ 210,801.00	\$ 210,801.00	\$ 210,801.00	\$ 299,812.00
Other Purchased Services	\$ 113,781.06	\$ 34,823.74	\$ 31,793.34	\$ 942,933.04
Capital Cost	\$ 1,720,783.01	\$ 2,886,286.45	\$ 8,576,764.30	\$ 5,454,970.76
Annual Fuel Cost	\$ 38,000.00	\$ 73,441.03	\$ 73,429.78	\$ 57,262.18
Operational Expenses	\$ 31,406.24	\$ 54,077.68	\$ 81,807.82	\$ 158,641.58
Cell Phones	\$ 28,772.97	\$ 31,701.12	\$ 35,000.00	\$ 30,348.63
Total Expenditures	\$ 8,536,627.28	\$ 11,345,787.01	\$ 15,765,469.23	\$ 13,301,975.23

Fund 105 Example Expenditures by Project



2022 - 2023		
<i>Project</i>	<i>Description</i>	<i>Grand Total</i>
3231	Security Cameras	\$1,590,867.17
3434	Security Fencing	\$1,249,329.91
3469	Lock Upgrades	\$537.03
3540	Security Lights Enhancements	\$527,089.37
3610	Door Enhancements	\$79,391.39
3808	Security Control Access	\$833,589.09
3926	Emergency Comms	\$1,868,593.17
Examples Grand Total		\$6,149,397.13

2023 - 2024		
<i>Project</i>	<i>Description</i>	<i>Grand Total</i>
3046	Single Key Access Initiative	\$617,347.62
3183	Window Enhancements	\$483,661.21
3231	Security Cameras	\$867,354.47
3434	Security Fencing	\$703,979.79
3610	Door Enhancements	\$441,018.46
3808	Security Control Access	\$32,513.49
3926	Emergency Comms	\$48,518.51
Examples Grand Total		\$3,194,393.55

Transition to CCSO 24-25



2023/2024 CCDSPD Expenses		
Category	Budget	Actual
Personnel Costs	\$ 3,604,797.27	\$ 3,042,569.23
GCSPD Interlocal	\$ 155,698.00	\$ 104,125.83
Dispatch Interlocal	\$ 216,179.95	\$ 143,792.81
OPPD Interlocal	\$ 299,812.00	\$ 199,874.72
Other Purchased Services	\$ 167,769.93	\$ 96,869.68
Capital Cost	\$ 55,705.00	\$ 53,859.00
Annual Fuel Cost	\$ 50,000.00	\$ 52,471.21
Operational Expenses	\$ 180,963.42	\$ 54,648.58
Cell Phones	\$ 36,650.00	\$ 27,331.34
Total Expenditures	\$ 4,767,575.57	\$ 3,775,542.40

2024/2025 CCDS - CCSO Partnership		
Category	Budget	Actual
CCSO Contract	\$ 6,300,000.00	\$ -
Transition Cost	\$ 1,133,000.00	\$ 1,133,000.00
Terminal Pay	\$ 350,000.00	\$ -
Total Operational Cost	\$ 7,783,000.00	\$ 1,133,000.00

Cost of Officer Per School



Agency	2022-2023	2023-2024	2024-2025
Clay County District Schools Police Dept	\$99,210	\$99,870	-
Green Cove Springs Police Dept	\$71,767	\$77,849	\$77,849
Orange Park Police Dept	\$70,267	\$99,937	\$86,825
Clay County Sheriff's Office	-	-	\$170,270



Budget Update

❖ Budget Process

❖ General Funds

❖ One Mill Funds

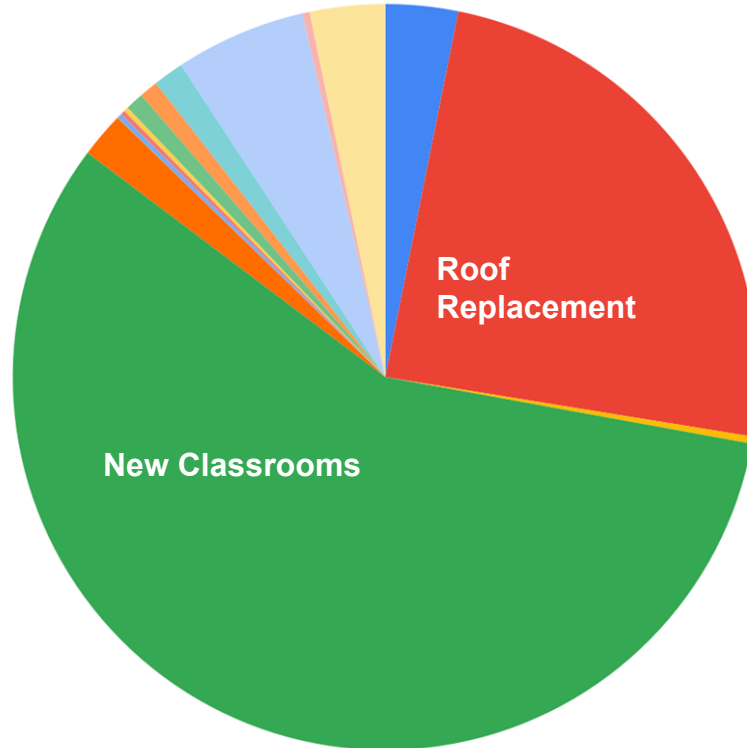
❖ Capital Funds

2022-23 Half-Cent Sales Tax Projects



Ed First Sales Tax Project Distribution 2022-23

- Charter's Proportionate Share of Sales Tax Revenue
- Roof Replacement
- Green Cove Junior Window/HVAC Replacement
- New Classrooms
- HVAC Repairs
- W.E. Cherry Elementary Spalling
- Facilities Condition Assessment
- Vocational Agriculture Improvements
- Electrical Panel
- Cafeteria Expansion
- New Relocatables
- PE/Playgrounds
- Restroom Renovation
- Covered Play Area
- Kitchen Renovations



2022-23 Half-Cent Sales Tax Projects



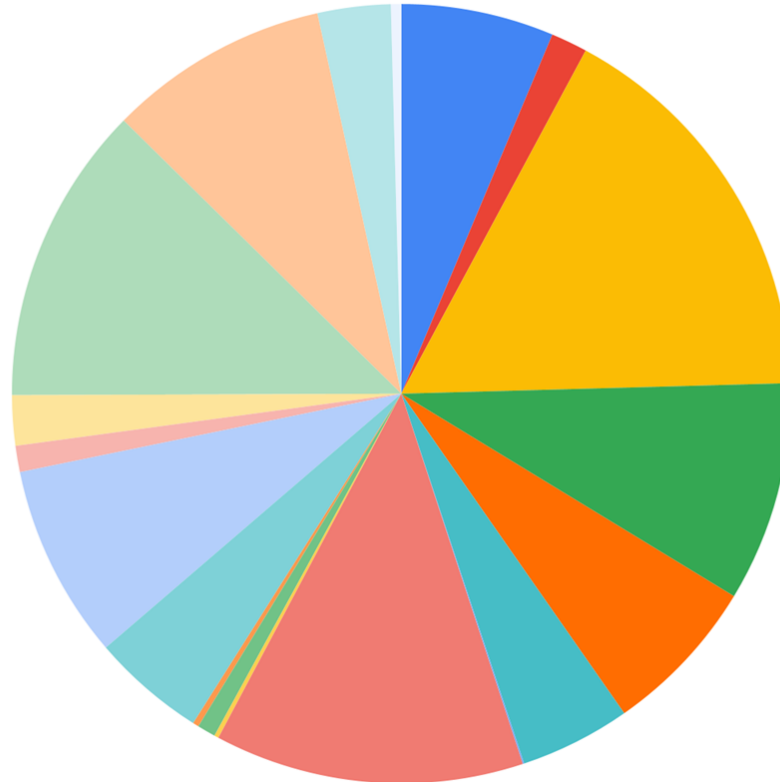
DESCRIPTION	PROJECTS	SCHOOLS	DISTRICT	TOTAL AUDITED ACTUAL EXPENDITURES 2022-2023	PERCENTAGE
Charter's Proportionate Share of Sales Tax Revenue	0000	\$714,764.84	\$0.00	\$714,764.84	3.14%
Roof Replacements	3002	\$5,548,958.68	\$0.00	\$5,548,958.68	24.41%
Green Cove Junior Window/HVAC Replacement	3035	\$69,750.00	\$0.00	\$69,750.00	0.31%
New Classrooms	3056	\$13,046,907.24	\$0.00	\$13,046,907.24	57.40%
HVAC Repairs	3061	\$448,039.32	\$0.00	\$448,039.32	1.97%
W.E. Cherry Elementary Spalling	3064	\$5,760.00	\$0.00	\$5,760.00	0.03%
Facilities Condition Assessment	3076	\$0.00	\$43,265.00	\$43,265.00	0.19%
Vocational Agriculture Improvements	3127	\$43,537.00	\$0.00	\$43,537.00	0.19%
Electrical Panel	3144	\$45,780.00	\$0.00	\$45,780.00	0.20%
Cafeteria Expansion	3406	\$179,685.65	\$0.00	\$179,685.65	0.79%
New Relocatables	3495	\$183,059.00	\$0.00	\$183,059.00	0.81%
PE/Playgrounds	3509	\$301,296.53	\$0.00	\$301,296.53	1.33%
Restroom Renovation	3802	\$1,286,739.14	\$0.00	\$1,286,739.14	5.66%
Covered Play Area	3804	\$70,440.00	\$0.00	\$70,440.00	0.31%
Kitchen Renovations	3817	\$742,779.25	\$0.00	\$742,779.25	3.27%
GRAND TOTAL EXPENDITURES		\$22,687,496.65	\$43,265.00	\$22,730,761.65	100.00%

2023-24 Half-Cent Sales Tax Projects



Ed First Sales Tax Project Distribution 2023-24

- Charter's Proportionate Share of Sales Tax Revenue
- Equipment Disbursement
- Roof Replacement
- Track Improvements
- New Classrooms
- HVAC Repairs
- Electrical Panel
- Cafeteria Expansion
- Security Fencing
- Greenhouse Replacement
- Gyms/Locker Rooms
- Digital Marquee
- PE/Playgrounds
- Door Replacement/Repair
- Parking Lot Renovation
- Restroom Renovation
- Covered Play Area
- Kitchen Renovations
- Media Center Renovations



2023-24 Half-Cent Sales Tax Projects

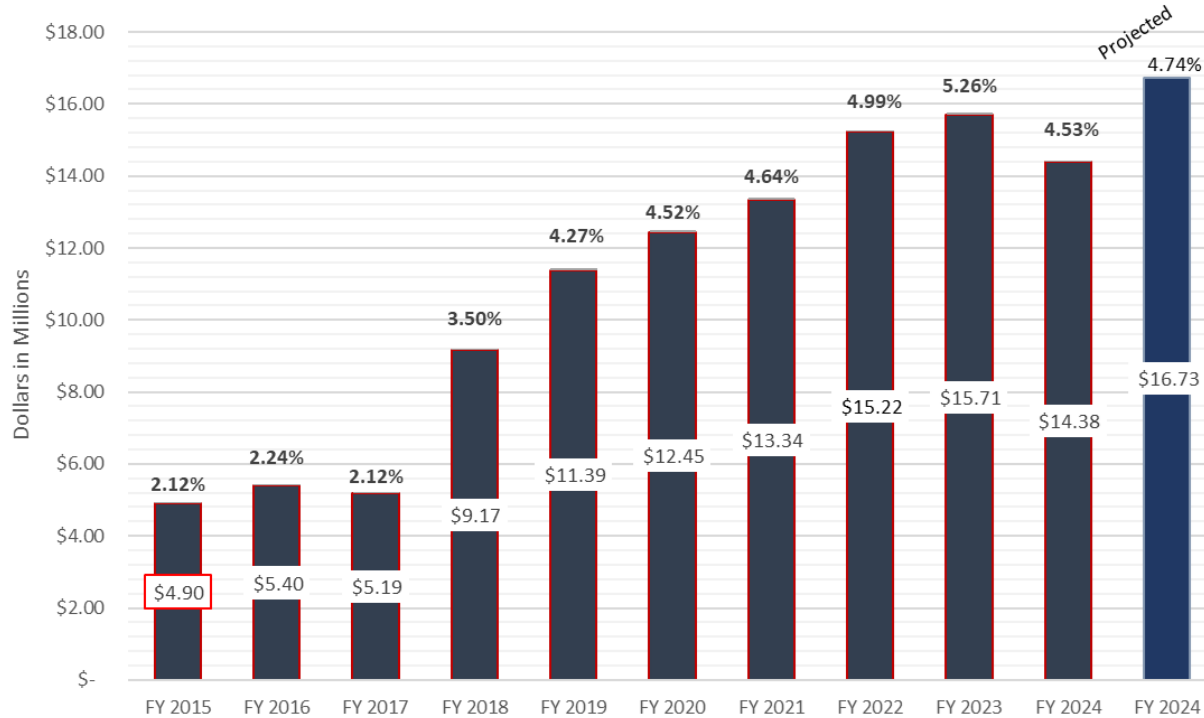


DESCRIPTION	PROJECTS	SCHOOLS	DISTRICT	UNAUDITED EXPENDITURES YEAR-TO-DATE 2023-2024	PERCENTAGE
Charter's Proportionate Share of Sales Tax Revenue	0000	\$741,418.86	\$0.00	\$741,418.86	6.34%
Equipment Disbursement	1520	\$0.00	\$176,813.17	\$176,813.17	1.51%
Roof Replacement	3002	\$1,932,858.91	\$21,310.81	\$1,954,169.72	16.71%
Track Improvements	3010	\$1,067,032.16	\$0.00	\$1,067,032.16	9.13%
New Classrooms	3056	\$771,777.44	\$0.00	\$771,777.44	6.60%
HVAC Repairs	3061	\$537,024.50	\$0.00	\$537,024.50	4.59%
Electrical Panel	3144	\$6,680.00	\$0.00	\$6,680.00	0.06%
Cafeteria Expansion	3406	\$1,500,651.31	\$0.00	\$1,500,651.31	12.84%
Security Fencing	3434	\$21,075.00	\$0.00	\$21,075.00	0.18%
Greenhouse Replacement	3443	\$89,284.33	\$0.00	\$89,284.33	0.76%
Gyms/Locker Rooms	3449	\$28,862.46	\$0.00	\$28,862.46	0.25%
Digital Marquee	3463	\$553,579.00	\$0.00	\$553,579.00	4.73%
PE/Playgrounds	3509	\$942,812.60	\$0.00	\$942,812.60	8.06%
Door Replacement/Repair	3610	\$0.00	\$127,217.57	\$127,217.57	1.09%
Parking Lot Renovation	3764	\$243,091.65	\$0.00	\$243,091.65	2.08%
Restroom Renovation	3802	\$1,452,678.27	\$0.00	\$1,452,678.27	12.43%
Covered Play Area	3804	\$1,072,362.70	\$0.00	\$1,072,362.70	9.17%
Kitchen Renovations	3817	\$354,320.02	\$0.00	\$354,320.02	3.03%
Media Center Renovations	3961	\$50,400.00	\$0.00	\$50,400.00	0.43%
GRAND TOTAL EXPENDITURES		\$11,365,909.21	\$325,341.55	\$11,691,250.76	100.00%



General Fund Balance

UNRESERVE FUND BALANCE AS A PERCENT OF REVENUE



Clay County District Schools



Accreditation

**Clean Audit
Opinions**

**S&P Global
Credit
Rating**

**Top 10% Lowest
Administrative
Cost per
Unweighted FTE**

**Top 10% Lowest
Energy Cost per
Annual Energy
Cost Report**

Closing Remarks



CONTACT INFORMATION

Please Contact Dr. Legutko -

Susan.Legutko@myonclay.net

**Transparency Documentation can be found
at:**

<https://ba.myoneclay.net/financial-transparency>