

SPECIAL REVENUE FUND-GRANTS OVERVIEW

Special Revenue Funds – Federal, State, and Local Grants are used to account for revenue sources that are legally restricted for specified purposes. The Special Revenue Fund tracks grants and entitlements that are received by the District from various federal, state, and local agencies and the transactions within school activity funds.

To receive grant funds, projects must be approved by the School Board and the Department of Education or other governing agencies. The budget adoption process for these grants reflects that the initial budget approval is made when the Board authorizes the grant submission. Subsequently, if and when the granting agency approves the award, the budget is considered to have been approved. The Special Revenue Fund must be carefully monitored to ensure that all expenditures are itemized in the approved budget, follow grant requirements, and occur within a stipulated time period.

The Special Revenue Funds – Federal, State, and Local Grants tentative budget for 2023-2024 is \$92,341,138. The budget will continue to grow throughout the fiscal year as additional grants are received.

The majority of Special Revenue Fund grants are administered through the State of Florida Distributive Aid Program. Each grant requires separate accounting within the fund for revenues and expenditures and submission of expenditure reports to the Florida Department of Education Comptroller's Office.

An approved indirect cost rate is established each year based on the percentage of District indirect operating expenditures from the 2021-2022 fiscal year. The indirect cost percentage is applied to projects that have been approved to recover indirect costs and paid to the General Fund to offset overhead. The approved rate for the 2022-2023 fiscal year was 4.6%. The Department of Education has approved an Indirect Cost rate of 3.91% for the 2023-2024 fiscal year.

The following programs administered Federally through the State of Florida, constitute the majority of the Special Revenue Fund:

COVID 19 FEDERAL RELIEF GRANTS:

- As part of the Coronavirus Response & Relief Act, the Elementary and Secondary School Emergency Relief Fund (ESSER) was established. The American Rescue Plan (ARP) provided Phase III of ESSER awarding \$68,056,024 in ESSER ARP initially. In 2022-2023 an additional \$5,889,742 was granted for Summer Supplemental Learning and Instructional Materials, and \$2,735,630 in Non-ESSER (IDEA) ARP funding. The projected roll forward balance for 2023-2024 in ESSER III APR is \$50,846,141 and \$305,524 in Non-ESSER (IDEA) ARP and accounts for approximately 55.1%, and 0.3% of the Special Revenue Budget, respectively.

ENTITLEMENT PROGRAMS:

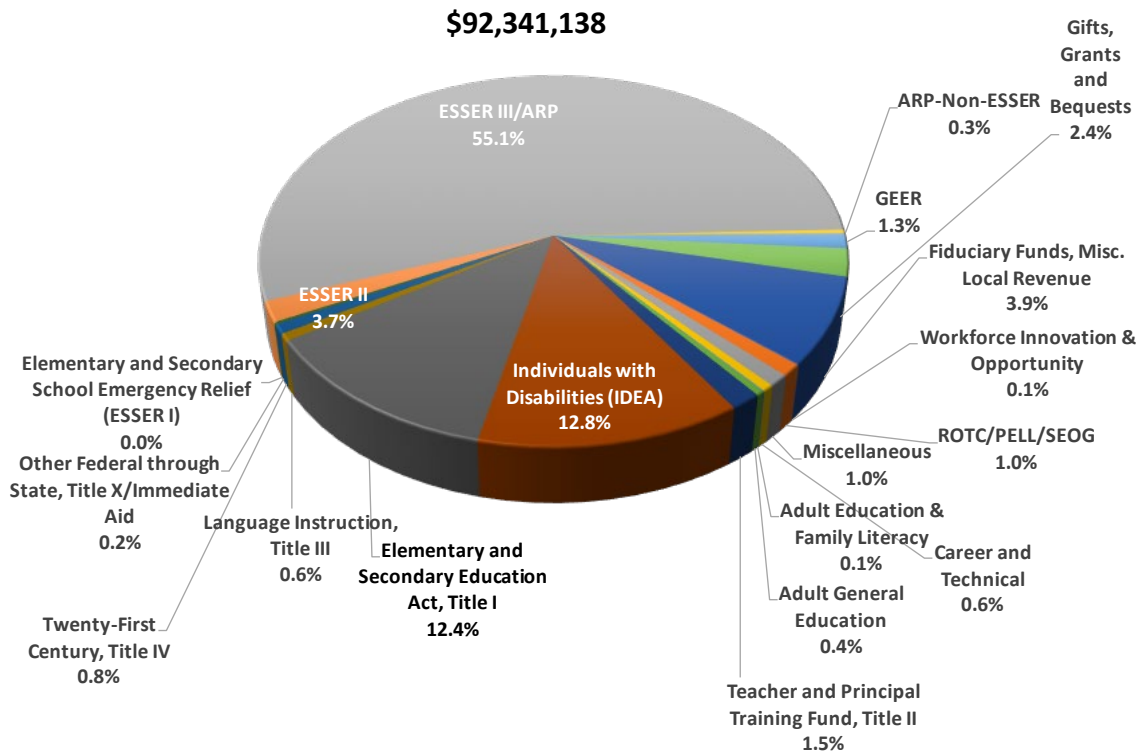
- The Individuals with Disabilities Act (IDEA), which is comprised of IDEA Part B, IDEA Pre-K, and FDLRS Learning Resource Part B. IDEA grants are federal entitlements designed to assist school districts to meet the excess cost of special education and related services for students with disabilities. The IDEA grants account for \$11,839,524 or 12.8% of the Special Revenue Fund budget with approximately 85% of the IDEA budget allocated for salaries and benefits.
- The Elementary and Secondary Education Act (Title I) is comprised of Title I Basic and Title 1 Part A. Title I grants, are federal entitlements designed to provide supplemental reading, writing, and mathematics instruction services in eligible elementary, middle, and high schools. Eligibility is determined by the proportion of students in poverty. The Title I grants account for \$11,435,512 or 12.4% of the total Special Revenue Fund budget with approximately 92% of the Title I budget allocated for salaries and benefits.

TRUST & AGENCY: (local sources)

- In accordance with new policies and recommendations from the Florida Department of Education and the Governmental Accounting Standards Board (GASB), school activity funds are now being reported as part of the Special Revenue Fund. These funds account for \$7,000,000 or 7.6% of the Special Revenue Budget.

SPECIAL REVENUE FUND - GRANTS

Revenues

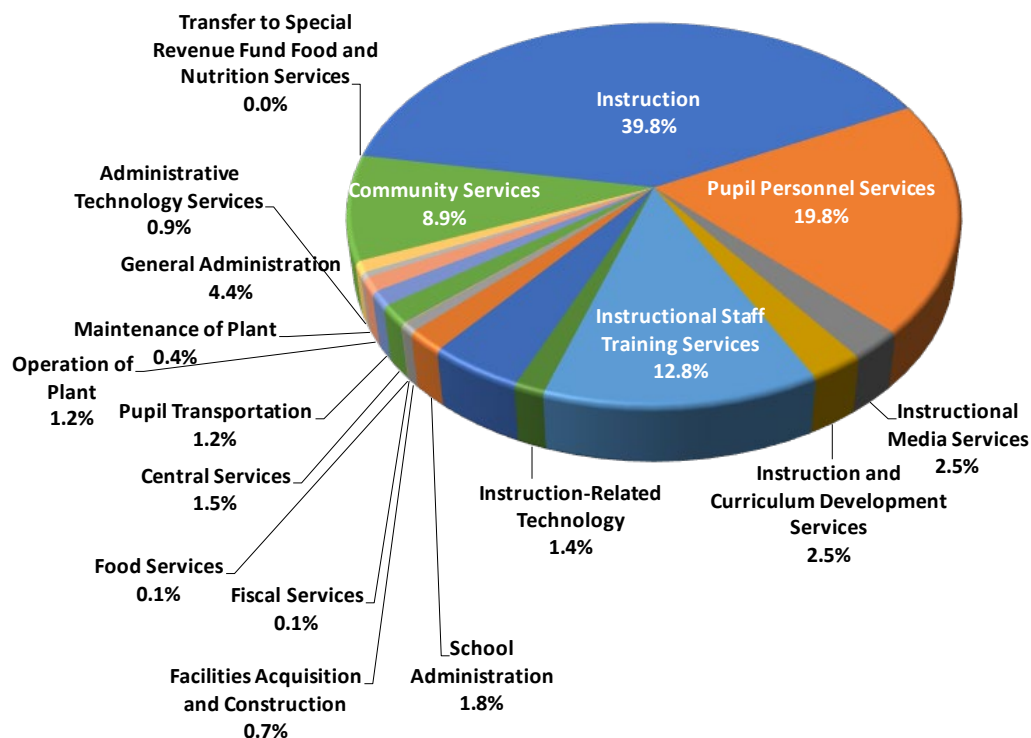


Source	Revenues	%
Workforce Innovation & Opportunity	\$ 85,000	0.1%
ROTC/PELL/SEOG	963,411	1.0%
Miscellaneous	946,064	1.0%
Career and Technical	526,254	0.6%
Adult Education & Family Literacy	67,477	0.1%
Adult General Education	348,200	0.4%
Teacher and Principal Training Fund, Title II	1,387,722	1.5%
Individuals with Disabilities (IDEA)	11,839,524	12.8%
Elementary and Secondary Education Act, Title I	11,435,512	12.4%
Language Instruction, Title III	582,548	0.6%
Twenty-First Century, Title IV	760,254	0.8%
Other Federal through State, Title X/Immediate Aid	172,974	0.2%
Elementary and Secondary School Emergency Relief (ESSER I)	-	0.0%
Elementary and Secondary School Emergency Relief (ESSER II)	1,639,560	1.8%
Elementary and Secondary School Emergency Relief (ESSER III/ARP)	50,846,141	55.1%
American Rescue Plan (ARP-Non-ESSER)	305,524	0.3%
Governor's Emergency Education Relief (GEER)	1,208,744	1.3%
Gifts, Grants and Bequests	2,226,229	2.4%
Fiduciary Funds, Misc. Local Revenue	7,000,000	7.6%
TOTAL REVENUES	92,341,138	100%

SPECIAL REVENUE FUND - GRANTS

Appropriations

\$92,341,138



Expenditures-Function	Appropriations	%
Instruction	\$ 36,730,103	39.8%
Pupil Personnel Services	18,258,681	19.8%
Instructional Media Services	2,294,303	2.5%
Instruction and Curriculum Development Services	2,291,934	2.5%
Instructional Staff Training Services	11,847,521	12.8%
Instruction-Related Technology	1,317,347	1.4%
General Administration	4,060,661	4.4%
School Administration	1,685,107	1.8%
Facilities Acquisition and Construction	680,831	0.7%
Fiscal Services	49,931	0.1%
Food Services	54,381	0.1%
Central Services	1,397,885	1.5%
Pupil Transportation	1,138,777	1.2%
Operation of Plant	1,089,536	1.2%
Maintenance of Plant	383,913	0.4%
Administrative Technology Services	871,153	0.9%
Community Services	8,189,074	8.9%
Transfer to Special Revenue Fund Food and Nutrition Services	-	0.0%
TOTAL EXPENDITURES	92,341,138	100%

SPECIAL REVENUE FUND - GRANTS

Summary by Revenues

	Actuals 2021-2022	Amended Budget 2022-2023	Projected Actuals 2022-2023	Tentative Budget 2023-2024
Estimated Revenues				
Federal Sources				
Workforce Innovation & Opportunity (3171)	\$ 85,000	\$ 85,000	\$ 85,000	\$ 85,000
ROTC/PELL/SEOG (3175)	863,636	967,590	963,411	963,411
Miscellaneous (3199)	1,350,580	1,050,207	828,079	946,064
Total Federal Sources	<u>2,299,216</u>	<u>2,102,797</u>	<u>1,876,490</u>	<u>1,994,475</u>
Federal Through State Sources				
Career and Technical (3201)	634,115	609,218	450,671	526,254
Adult General Education (3221)	397,861	404,112	379,375	348,200
English Literacy (3222)	63,897	187,335	89,695	67,477
Teacher and Principal, Title II (3225)	1,330,853	1,314,424	1,186,603	1,387,722
Individuals with Disabilities (IDEA) (3230)	11,059,593	11,878,890	12,739,121	11,839,524
Elementary and Secondary Education Act, Title I (3240)	9,978,533	11,674,778	9,091,655	11,435,512
Language Instruction, Title III (3241)	415,237	751,416	447,855	582,548
Twenty-First Century, Title IV (3242)	572,315	1,060,752	595,014	760,254
Other Federal through State, Title X/Immediate Aid 3290	76,531	104,800	75,449	172,974
Total Federal Through State Sources	<u>24,528,935</u>	<u>27,985,725</u>	<u>25,055,438</u>	<u>27,120,465</u>
Coronavirus Aid, Relief, and Economic Security (CARES)				
Elementary and Secondary School Emergency Relief (ESSER I)	198,151	73,309	2,130	-
Elementary and Secondary School Emergency Relief (ESSER II)	22,123,318	7,938,897	5,030,606	1,639,560
Elementary and Secondary School Emergency Relief (ESSER III/ARP)	994,808	73,646,901	21,649,577	50,846,141
American Rescue Plan (ARP-Non-ESSER)	-	2,735,630	705,041	305,524
Total CARES Act Relief Sources	<u>23,316,277</u>	<u>84,394,737</u>	<u>27,387,354</u>	<u>52,791,225</u>
Other CARES Act Relief				
Governor's Emergency Education Relief (GEER)	861,031	2,284,463	1,031,380	1,208,744
Total Other CARES Act Relief Sources	<u>861,031</u>	<u>2,284,463</u>	<u>1,031,380</u>	<u>1,208,744</u>
Total CARES Act Relief Sources	<u>24,177,308</u>	<u>86,679,200</u>	<u>28,418,734</u>	<u>53,999,969</u>
Total Federal through State Sources	<u>48,706,243</u>	<u>114,664,925</u>	<u>53,474,172</u>	<u>81,120,434</u>
Local Sources				
Gifts, Grants and Bequests	1,489,695	3,434,852	2,121,630	2,226,229
Fiduciary Funds, Misc. Local Revenue	6,906,153	7,000,000	7,000,000	7,000,000
Total Local Sources	<u>8,395,848</u>	<u>10,434,852</u>	<u>9,121,630</u>	<u>9,226,229</u>
Total Revenues	<u>59,401,307</u>	<u>127,202,574</u>	<u>64,472,292</u>	<u>92,341,138</u>
Total Revenues and Other Financing Sources (Net)	<u>59,401,307</u>	<u>127,202,574</u>	<u>64,472,292</u>	<u>92,341,138</u>
Beginning Fund Balance	6,856,719	7,935,456	7,935,456	7,935,456
Total Funds Available	<u>\$ 66,258,026</u>	<u>\$ 135,138,030</u>	<u>\$ 72,407,748</u>	<u>\$ 100,276,594</u>

SPECIAL REVENUE FUND - GRANTS

Summary of Appropriations by Object and Functions

	Actuals 2021-2022	Amended Budget 2022-2023	Projected Actuals 2022-2023	Tentative Budget 2023-2024
Appropriations				
Appropriations by Object				
Salaries	\$ 21,372,631	\$ 55,372,310	\$ 31,216,393	\$ 38,195,884
Benefits	7,534,099	18,880,172	10,599,568	15,166,636
Purchased Services District	10,624,292	26,612,961	9,006,475	21,332,180
Purchased Services Charter	-	-	-	-
Energy Services	43,644	82,328	77,054	30,719
Materials and Supplies	5,640,079	14,225,521	2,358,382	9,596,989
Capital Outlay	1,208,313	1,953,671	460,349	500,150
Other Expenses	4,489,653	10,075,611	10,754,071	7,518,580
Debt Service	-	-	-	-
Transfers	-	-	-	-
Total Appropriations	<u>50,912,711</u>	<u>127,202,574</u>	<u>64,472,292</u>	<u>92,341,138</u>
Appropriations				
Appropriations by Function				
Instruction	\$ 24,591,644	\$ 49,111,782	\$ 29,158,379	\$ 36,730,103
Pupil Personnel Services	8,157,798	28,410,212	11,082,392	18,258,681
Instructional Media Services	1,525,519	2,832,178	671,040	2,294,303
Instruction and Curriculum Development Services	515,936	3,032,281	1,419,523	2,291,934
Instructional Staff Training Services	4,596,726	17,351,040	7,336,862	11,847,521
Instruction-Related Technology	341,124	2,424,918	1,107,713	1,317,347
Board of Education	59,753	-	-	-
General Administration	1,634,749	5,574,264	1,738,958	4,060,661
School Administration	136,724	2,252,962	361,135	1,685,107
Facilities Acquisition and Construction	-	905,984	127,231	680,831
Fiscal Services	-	23,119	-	49,931
Food Services	-	871,607	807,203	54,381
Central Services	424,627	2,135,563	755,662	1,397,885
Pupil Transportation	128,166	967,313	149,479	1,138,777
Operation of Plant	960,461	346,878	63,278	1,089,536
Maintenance of Plant	784,714	715,791	331,878	383,913
Administrative Technology Services	81,238	1,047,935	261,357	871,153
Community Services	6,973,532	9,198,747	9,100,202	8,189,074
Total Appropriations	<u>50,912,711</u>	<u>127,202,574</u>	<u>64,472,292</u>	<u>92,341,138</u>
Transfers Out				
Transfer to General Fund	7,409,859	-	-	-
Transfer to Special Revenue Fund Food and Nutrition Services	-	-	-	-
Total Transfers Out	<u>7,409,859</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Appropriations and Transfers Out	<u>58,322,570</u>	<u>127,202,574</u>	<u>64,472,292</u>	<u>92,341,138</u>
Ending Fund Balance	<u>\$ 7,935,456</u>	<u>\$ 7,935,456</u>	<u>\$ 7,935,456</u>	<u>\$ 7,935,456</u>
Composition of Ending Fund Balance				
Restricted Fund Balance	7,935,456	7,935,456	7,935,456	7,935,456
TOTAL RESERVES AND FUND BALANCE	<u>7,935,456</u>	<u>7,935,456</u>	<u>7,935,456</u>	<u>7,935,456</u>
TOTAL EXPENDITURES, TRANSFERS AND FUND BALANCE	<u>\$ 66,258,026</u>	<u>\$ 135,138,030</u>	<u>\$ 72,407,748</u>	<u>\$ 100,276,594</u>

SPECIAL REVENUE FUND - GRANTS

2022-23 Budget Amount	Goals and Strategies	
	1. Personalize learning and accelerate growth for ALL students	
		<i>Expand and enhance early learning and Prekindergarten (PK) programming opportunities for our students and families.</i>
5,844,616	1A.	
16,751,702	1B.	<i>Maximize learning for ALL students through a Multi-Tiered System of Supports (MTSS).</i>
		<i>Implement a collaborative planning framework that ensures high levels of student learning using the</i>
21,856,715	1C.	<i>Professional Learning Communities (PLC) Model.</i>
		<i>Provide arts and experiential learning opportunities for students that honor multiple modalities and engage</i>
200,629	1D.	<i>ALL student groups.</i>
		<i>Equip all students for life readiness through access to accelerated, specialized, college, and career focused</i>
1,396,350	1E.	<i>instructional opportunities.</i>
\$ 46,050,012	1. Personalize learning and accelerate growth for ALL students TOTAL	
	2. Foster a healthy, supportive learning environment for ALL students	
		<i>Enhance social-emotional learning and supports provided to students to promote belonging, dignity, and inclusion.</i>
20,537,499	2A.	
		<i>Promote positive behavior through proactive education and restorative practices to promote belonging, dignity, and inclusion.</i>
4,356,667	2B.	
		<i>Provide a continuum of supports and services through intensive support for behavior. Additionally, all SCS</i>
2,911,094	2C.	<i>schools would be recognized by the state as Model Schools.</i>
-	2D.	<i>Build staff capacity to identify and address mental health needs of students and themselves.</i>
99,889	2E.	<i>Create an environment in which physical safety is a priority.</i>
\$ 27,905,149	2. Foster a healthy, supportive learning environment for ALL students TOTAL	
	3. Recruit, Recognize, and Retain a Premier Workforce	
		<i>Enhance recruitment efforts to attract quality and diverse applicants to decrease vacancies in all departments.</i>
-	3A.	
832,528	3B.	<i>Promote an exceptional employee experience to promote retention of high-quality employees.</i>
37,742	3C.	<i>Refine and communicate a competitive compensation and benefits plan.</i>
\$ 870,270	3. Recruit, Recognize, and Retain a Premier Workforce TOTAL	
	4. Collaborate with and engage school communities to support the achievement of our students	
36,245	4A.	<i>Strengthen our "brand" through effective marketing and two-way district and school-based communications.</i>
1,083,885	4B.	<i>Support families as partners in their children's education.</i>
134,289	4C.	<i>Collaborate with volunteers, community foundations and organizations to support our staff and students.</i>
-	4D.	<i>Build stronger platforms for effective, timely, internal employee communications.</i>
-	4E.	<i>Modify climate survey to include parent communication indicators.</i>
\$ 1,254,418	4. Collaborate with and engage school communities to support the achievement of our students TOTAL	
	5. Efficient and effective operations through fiscal stewardship	
16,230,569	5A.	<i>Maximize efficiency of operations.</i>
-	5B.	<i>Provide intentional development for operational employees.</i>
30,719	5C.	<i>Focus on environmental sustainability in all aspects of district and school operations.</i>
-	5D.	<i>Create district-wide customer service culture.</i>
\$ 16,261,289	5. Efficient and effective operations through fiscal stewardship TOTAL	
\$ 92,341,138	GRAND TOTAL	

