

# Department of ESE Budget Update

*January 26, 2023*



# IDEA GRANTS

Grant Name	Description
IDEA K-12	Grant funds awarded annually to provide supplemental resources to support specialized programs and services for children and youth with disabilities.
IDEA Preschool	Grant funds awarded annually to provide early-intervention services for preschool children ages three through five with disabilities and their families.
FDLRS	FDOE Discretionary Project that provides Child Find diagnostic services; professional development for teachers, resources and workshops for parents, support for schools and school sites on inclusive practices.
SEDNET	The Multiagency Network for Students with Emotional/Behavioral Disabilities assisting in the provision of a quality system of care for students with or at-risk of emotional and/or behavioral challenges.



# 2021-22 IDEA GRANT BUDGETS

Description	2019-20 Final Budgeted Amount	2019-20 Final Expenditures	2020-21 Final Budgeted Amount	2020-21 Final Expenditures	2021-22 Final Budgeted Amount	2021-22 Final Expenditures
IDEA Part B K12	86,183,485.84	81,423,520.09	84,146,251.75	69,637,241.94	94,576,600.81	70,948,518.04
IDEA Preschool	1,616,214.36	1,203,543.09	1,936,647.14	1,123,524.94	2,426,841.39	1,354,036.98
IDEA FDLRS Part B, Florida Inclusion Network & PK	2,104,172.00	2,070,058.27	2,017,355.00	1,987,211.27	2,017,355.00	1,913,393.09
IDEA FDLRS General Revenue	51,586.00	51,586.00	43,601.84	43,601.84	51,586.00	47,986.80
IDEA SEDNET Part B	90,043.00	77,298.26	86,328.00	83,302.22	86,328.00	82,732.93
IDEA SEDNET Trust	47,393.00	44,515.74	47,393.00	40,056.24	47,393.00	42,488.17
IDEA SEDNET General Revenue	16,279.00	15,468.26	0.00	0.00	0.00	0.00
SEDNET One Time Allocation	810,768.00	0.00	810,768.00	737,389.96	0.00	0.00
<b>TOTAL</b>	<b>90,919,941.20</b>	<b>84,885,989.71</b>	<b>89,088,344.73</b>	<b>73,652,328.41</b>	<b>99,206,104.20</b>	<b>74,389,156.01</b>



# 2021-22 IDEA K12 Budget Update

Description	2019-20 Amount	2020-21 Amount	2021-22 Amount
Original Grant Award	80,303,838.00	80,061,790.00	80,342,411.00
Award Adjustment	(1,064,802.75)	(675,504.00)	(274,920.00)
Roll Forward (previous year)	6,944,450.59	4,759,965.75	14,509,009.81
<b>Budget Amount</b>	<b>86,183,485.84</b>	<b>84,146,251.75</b>	<b>94,576,500.81</b>
Salary Expenditures	74,058,521.84	63,490,198.61	63,619,363.68
Non-Salary Expenditures	7,364,998.25	6,147,043.33	7,329,154.36
<b>Total Expenditures</b>	<b>81,423,520.09</b>	<b>69,637,241.94</b>	<b>70,948,518.04</b>
<b>Available Balance</b>	<b>4,759,965.75</b>	<b>14,509,009.81</b>	<b>23,627,982.77</b>
<b>Percent Remaining</b>	<b>6%</b>	<b>17%</b>	<b>25%</b>



# 2021-22 IDEA K12 Budget Update cont.

- Salary Expenditures

Category	2019-20 Expenditures	2020-21 Expenditures	2021-22 Expenditures
Fulltime Paras & Bus Aides	18,079,972.45	16,095,837.89	15,272,458.80
Fulltime ESE (i.e. Psychologist, Social Worker, Staffing Specialist, SLP, Counselor, ESE Program Support Teacher, Program Director, Clerical)	28,015,688.49	24,332,773.18	25,006,198.02
Hourly Employees (i.e. ESY personnel, Paraprofessional, Psychologist, Interventionist, Clerical, Social Worker, Staffing Specialist, Teacher)	6,132,680.57 (approx. 475 filled)	2,238,888.98 (approx. 357 filled)	2,608,415.31 (approx. 375 filled)
Overtime (Transportation/Custodial)	167,199.40	96,258.21	218,327.96
Stipends	52,237.43	17,149.88	116,150.00
Substitutes	204,834.98	255,890.72	295,440.83
Fringes	10,405,494.43	9,019,582.66	8,970,626.23
Benefits (Medical Insurance)	11,000,414.09	11,433,817.09	11,131,746.53
<b>TOTAL SALARY</b>	<b>74,058,521.84</b>	<b>63,490,198.61</b>	<b>63,619,363.68</b>



# 2021-22 IDEA K12 Budget Update cont.

- Fulltime Personnel Counts

Fulltime Personnel	19-20 Authorized Positions	19-20 Filled Positions	20-21 Authorized Positions	20-21 Filled Positions	21-22 Authorized Positions	21-22 Filled Positions
Paraprofessionals	494	472	478	422	481	406
Bus Aides	400	388	350	350	350	330
Speech Language Pathologists	10	10	10	10	11	10
Psychologists	64	63	62	58	65	50
Itinerant DHH teachers & interpreters	17	16	23	22	24	22
Itinerant VI teachers	9	8	8	7	9	7
Transition Specialists/teachers	19	18	17	16	18	17
Placement Specialists & Social Workers	101	98	93	87	91	84
EBD Counselors	23	21	22	18	21	18
EBD/ASD teachers/Art Therapists	13	12	10	9	9	8
School Program Specialists, School BMT, ESE Program Support Specialists, ESE Program Directors, Clerical, Community Liaisons	180	176	179	171	191	173
Private School Itinerant Teachers	12	8	10	8	12	11
<b>TOTAL</b>	<b>1342</b>	<b>1290</b>	<b>1262</b>	<b>1178</b>	<b>1282</b>	<b>1136</b>



# 2021-22 IDEA K12 Budget Update cont.

- Non-Salary Expenditures

Category	2019-20 Expenditures	2020-21 Expenditures	2021-22 Expenditures
Contracts	1,605,880.29	1,782,340.79	1,646,921.94
Travel / Professional Development	20,873.13	3,850.00	21,809.67
Field Trips / Special Olympics	81,823.00	0.00	43,718.00
Equipment Repairs & Maintenance	15,524.21	5,339.82	13,270.50
Instructional Software Licenses	828,984.05	718,122.55	1,731,083.74
Supplies (i.e. supplemental instructional materials for ESE classrooms)	742,756.80	243,789.61	649,592.68
Printing / Duplicating	9,079.12	1,706.78	1,358.20
Furniture / Equipment (i.e. Furniture and Assistive Technology equipment for students and ESE classrooms)	427,432.27	308,593.87	267,282.56
<b>TOTAL</b>	<b>3,732,352.87</b>	<b>3,063,743.42</b>	<b>4,375,037.29</b>
Private School Non-Salary	977,156.47	898,592.29	823,467.86
Indirect Cost	2,655,488.91	2,184,707.62	2,130,649.21
<b>TOTAL NON-SALARY</b>	<b>7,364,998.25</b>	<b>6,147,043.33</b>	<b>7,329,154.36</b>



# 2021-22 IDEA PK Budget Update

Description	2019-20 Amount	2020-21 Amount	2021-22 Amount
Original Grant Award	1,394,289.00	1,406,072.00	1,427,655.00
Award Adjustment	127,293.11	117,903.87	186,064.19
Roll Forward (previous year)	94,632.25	412,671.27	813,122.20
<b>Budget Amount</b>	<b>1,616,214.36</b>	<b>1,936,647.14</b>	<b>2,426,841.39</b>
Salary Expenditures	1,025,149.40	942,333.26	1,014,773.80
Non-Salary Expenditures	178,393.69	181,191.68	339,263.18
<b>Total Expenditures</b>	<b>1,203,543.09</b>	<b>1,123,524.94</b>	<b>1,354,036.98</b>
<b>Available Balance</b>	<b>412,671.27</b>	<b>813,122.20</b>	<b>1,072,804.41</b>
<b>Percent Remaining</b>	<b>26%</b>	<b>42%</b>	<b>44%</b>



# 2021-22 IDEA PK Budget Update cont.

- Salary Expenditures

Category	2019-20 Expenditures	2020-21 Expenditures	2021-22 Expenditures
Fulltime ESE (i.e. Director, Staffing Specialist, Teacher, Clerical)	594,827.58 (10 pos/10 filled)	548,047.24 (10 pos/9 filled)	451,908.76 ( 10 pos/10 filled)
Hourly Employees	144,836.55 (approx. 22 filled pos)	138,160.94 (approx. 48 filled pos)	292,584.90 (approx. 55 filled pos)
Substitutes	32,158.97	12,495.63	10,213.75
Fringes	165,780.60	153,072.95	168,664.24
Benefits (Medical Insurance)	87,545.70	90,556.50	91,402.15
<b>TOTAL SALARY</b>	<b>1,025,149.40</b>	<b>942,333.26</b>	<b>1,014,773.80</b>



# 2021-22 IDEA PK Budget Update cont.

- Non-Salary Expenditures

Category	2019-20 Expenditures	2020-21 Expenditures	2021-22 Expenditures
Travel / Professional Development	1,973.50	0.00	1314.26
Equipment Repairs & Maintenance	3,594.68	0.00	956.65
Software Licenses	7,595.00	7,440.00	29,073.53
Supplies (PK Classrooms)	96,122.04	91,892.07	28,426.66
Printing / Duplicating	1,618.98	279.18	395.20
Furniture / Equipment (PK Classrooms)	28,035.80	46,885.15	244,797.01
<b>TOTAL</b>	<b>138,940.00</b>	<b>146,496.40</b>	<b>304,963.31</b>
Indirect Cost	39,453.69	34,695.28	34,299.87
<b>TOTAL NON-SALARY</b>	<b>178,393.69</b>	<b>181,191.68</b>	<b>339,263.18</b>



# 2021-22 IDEA FDLRS Budget Update

Description	2019-20 Amount	2020-21 Amount	2021-22 Amount
IDEA FDLRS Part B & Florida Inclusion Network & Pre-School	2,104,172.00	2,017,355.00	2,017,355.00
IDEA FDLRS General Revenue	51,586.00	43,601.84	26,231.14
<b>Total FDLRS Grant Award</b>	<b>2,155,758.00</b>	<b>2,060,956.84</b>	<b>2,043,586.14</b>
Salary Expenditures (i.e. Monroe County contracted personnel, Director, Psychologist, Curriculum Support Teacher, Community Liaison, SLP, Clerical)	1,634,404.60	1,639,767.87	1,482,354.47
Non-Salary Expenditures	487,239.67	391,045.24	413,826.80
<b>Total Expenditures</b>	<b>2,121,644.27</b>	<b>2,030,813.11</b>	<b>1,896,181.27</b>
<b>Available Balance</b>	<b>34,113.73</b>	<b>30,143.73</b>	<b>147,404.87</b>
<b>Percent Remaining</b>	<b>2%</b>	<b>2%</b>	<b>7%</b>



# 2022-23 IDEA GRANTS

Description	Budgeted Amount
IDEA Part B K12*	106,616,657.00
ARP IDEA K-12	19,440,767.00
IDEA Preschool*	1,963,810.00
IDEA FDLRS Part B	2,017,355.00
IDEA FDLRS General Revenue	51,586.00
IDEA SEDNET Part B	86,328.00
IDEA SEDNET Trust	47,393.00
<b>TOTAL</b>	<b>130,223,896.00</b>

\*Amount includes 2021-22 estimated Roll Forward



# 2021-22 vs. 2020-21 GENERAL FUND ESE Budget Variance

Description	2021-22 Amount	2020-21 Amount	Variance
Salaries	\$284,601,082	\$287,420,755	(\$2,819,673)
Fringes – Other <sup>1</sup>	\$62,655,637	\$59,887,082	\$2,768,555
Medical Insurance Fringes	\$52,605,850	\$54,855,922	(\$2,250,072)
<b>Total Salary Budgeted Amount</b>	<b>\$399,862,569</b>	<b>\$402,163,759</b>	<b>(\$2,301,190)</b>
Professional & Technical	\$19,667,663	\$20,511,433	(\$843,770)
Supplies	\$1,134,490	\$1,270,079	(\$135,589)
Furniture, Fixtures & Equipment	\$21,000	\$21,000	\$0
<b>Total Non-Salary Budgeted Amount</b>	<b>\$20,823,153</b>	<b>\$21,802,512</b>	<b>(\$979,359)</b>
<b>Total Budgeted Amount</b>	<b>\$420,685,722</b>	<b>\$423,966,271</b>	<b>(\$3,280,549)</b>



1. Fringes - Other includes FICA, Retirement, Unemployment Compensation, Workers Comp & Liability Claims

# 2021-22 GENERAL FUND ESE Budget Update

PROGRAM	PROGRAM DESCRIPTION	ADOPTED BUDGET FOR FY 21/22								ADOPTED BUDGET FOR FY 20/21								INCREASE/(DECREASE) FROM AMOUNT BUDGETED FOR FY 20/21							
		# of Employees Budgeted	Salaries	Fringes-Other	Medical Insurance Fringe	Professional & Technical	Supplies	Furniture, Fixtures & Equipme	Total Adopted Budget for FY 21/22	# of Employees Budgeted	Salaries	Fringes-Other	Medical Insurance Fringe	Professional & Technical	Supplies	Furniture, Fixtures & Equipme	Total Adopted Budget for FY 20/21	# of Employees Budgeted	Salaries	Fringes-Other	Medical Insurance Fringe	Professional & Technical	Supplies	Furniture, Fixtures & Equipmen t	Increase/ (Decrease) from FY 20/21
64830000	VOC HANDICAPPED	47	3,365,411	742,790	489,599			4,642,801	48	3,454,642	721,729	500,016				4,721,387	(1)	(89,231)	21,062	(10,417)	0	0	0	0	(78,586)
67000000	EDUCABLE MENTALLY HANDICAPPED	878	40,787,705	9,002,778	9,146,126			58,936,610	789	35,531,502	7,419,732	8,219,013				51,170,247	89	5,256,203	1,583,046	327,113	0	0	0	0	7,766,362
67100000	TRAINABLE MENTALLY HANDICAPPED	481	24,805,298	5,476,236	5,010,577			35,292,112	511	25,941,072	5,419,150	5,323,087				36,683,309	(30)	(1,135,774)	57,086	(312,510)	0	0	0	0	(1,331,197)
2202156	HEARING IMPAIRED	41	2,223,378	491,018	427,097			3,142,093	25	1,606,407	335,324	260,425				2,202,156	16	617,570	155,634	166,672	0	0	0	0	339,937
67300000	HOME-HOSPITAL INSTRUCTION	29	1,647,714	363,109	302,093			2,312,916	46	2,532,813	528,298	479,182				3,540,293	(17)	(885,099)	(165,189)	(177,089)	0	0	0	0	(1,227,377)
67400000	PHYSICALLY IMPAIRED	180	8,409,545	1,855,640	1,875,060			12,140,245	195	8,934,444	1,865,547	2,031,315				12,831,306	(15)	(524,899)	(9,907)	(156,255)	0	0	0	0	(631,061)
67500000	VISUALLY IMPAIRED	5	297,268	65,602	52,085			414,956	5	313,570	65,448	52,085				431,103	0	(16,302)	155	0	0	0	0	0	(16,147)
67600000	EMOTIONALLY HANDICAPPED	213	10,371,735	2,289,751	2,218,821			14,880,307	235	11,446,968	2,391,314	2,447,995				16,286,277	(22)	(1,075,233)	(101,563)	(229,174)	0	0	0	0	(1,405,970)
67700000	ESE PK	351	15,776,004	3,480,179	3,656,367			22,912,550	461	20,020,677	4,179,922	4,802,237				29,002,836	(110)	(4,244,673)	(699,743)	(1,145,870)	0	0	0	0	(6,090,286)
67810000	SPECIFIC LEARNING DISABILITY I	180	17,926,789	3,796,973	1,875,060			23,600,821	221	19,378,564	3,907,239	2,302,157				25,587,959	(41)	(1,451,775)	(108,266)	(427,097)	0	0	0	0	(1,987,138)
67820000	SPED CONSULTATIVE	1,035	60,418,298	13,316,610	10,781,595			84,516,503	971	54,003,561	11,264,747	10,114,907				75,383,216	64	6,414,737	2,051,863	666,688	0	0	0	0	9,133,287
67900000	GIFTED I	704	49,740,510	10,974,858	7,333,568		532,046	68,601,981	818	55,316,210	11,550,172	8,521,106		588,140	21,000	75,996,628	(114)	(5,575,701)	(575,313)	(1,187,538)	0	(56,094)	0	0	(7,394,646)
68000000	SPEECH & LANGUAGE IMPAIRED	142	8,884,544	1,968,571	1,479,214			12,332,330	142	8,665,952	1,816,326	1,479,214				11,961,492	0	218,592	152,245	0	0	0	0	0	370,637
68200000	PHYSICAL & OCCUPATIONAL THERAPY 1	98	5,844,195	1,289,166	1,020,866			8,154,228	98	5,852,448	1,221,962	1,020,866				8,095,277	0	(8,253)	67,204	0	0	0	0	0	58,951
68210000	PROFOUNDLY HANDICAPPED	352	16,297,940	3,596,776	3,666,784			23,561,400	387	17,116,708	3,574,224	4,031,379				24,722,311	(35)	(818,868)	22,552	(364,595)	0	0	0	0	(1,160,911)
68350000	EXCEP CHILD-ADAPTIVE PHYS ED	48	3,036,425	663,552	500,016			4,205,993	48	2,899,281	605,023	500,016				4,004,320	0	137,144	64,529	0	0	0	0	0	201,673
68400000	EXCEPTIONAL STUDENT MESA	158				10,538,159	557,445	11,095,603					11,381,929	633,483		12,015,412	158	0	0	0	(843,770)	(76,038)	0	0	(919,809)
68400001	PROFESSIONAL & TECHNICAL-MAXIM CONTR	0				9,000,000		9,000,000					9,000,000			9,000,000	0	0	0	0	0	0	0	0	0
68450000	MEDICAID-FEE FOR SERVICE	3	259,953	57,632	31,251			348,835	3	270,647	56,755	31,251				358,652	0	(10,694)	877	0	0	0	0	0	(9,817)
70000000	INSTRUCTIONAL MEDIA - SCHOOL LEVEL	2	135,443	30,028	20,834			186,305	2	126,870	26,605	20,834				174,308	0	8,574	3,423	0	0	0	0	0	11,997
70500000	OFFICE OF THE PRINCIPAL	7	1,225,556	271,706	72,919			1,570,181	7	1,212,306	254,221	72,919				1,539,446	0	13,250	17,485	0	0	0	0	0	30,735
70700000	STUDENT SVCS & EXCEP CHILD	190	11,074,850	2,455,294	1,979,230	129,504		15,638,878	190	10,742,398	2,252,661	1,979,230	129,504			15,103,613	0	332,452	202,613	0	0	0	0	0	535,065
71300000	ATTENDANCE AND SOCIAL WORK	8	470,406	104,289	83,336			658,031	8	454,320	95,271	83,336				632,927	0	16,086	9,018	0	0	0	0	0	25,104
71310000	ATTENDANCE SERVICES-SCHOOLS	1	38,906	8,625	10,417			57,948	1	38,333	8,039	10,417				56,789	0	573	587	0	0	0	0	0	1,160
71500000	GUIDANCE SERVICE - SCHOOL LEVEL	3	185,136	41,045	31,251			257,432	3	180,751	37,904	31,251				249,906	0	4,385	3,141	0	0	0	0	0	7,526
73000000	OPERATION OF PLANT - SCHOOL LEVEL	15	455,152	100,907	156,255			712,314	15	451,974	94,779	156,255				703,008	0	3,178	6,128	0	0	0	0	0	9,306
94330000	(DPP) SECTION 504 - SPECIAL NEEDS	21	483,265	107,140	218,757			809,161	21	492,605	103,299	218,757				814,661	0	(9,340)	3,841	0	0	0	0	0	(5,500)
95830000	EDUCATIONAL EXCELLENCE COUNCIL													3,457		3,457	0	0	0	0	0	(3,457)	0	0	(3,457)
96300000	SCHOOL MONITOR	10	243,733	54,036	104,170			401,938	10	240,309	50,393	104,170				394,871	0	3,424	3,643	0	0	0	0	0	7,067
97660000	VOC TRNG FOR EXC. STUDENTS	6	195,423	43,325	62,502			301,251	6	195,423	40,980	62,502				298,906	0	0	2,345	0	0	0	0	0	2,345
<b>Grand Total-Amount budgeted in ESE programs directly</b>		<b>5,208</b>	<b>284,601,082</b>	<b>62,655,637</b>	<b>52,605,850</b>	<b>19,667,663</b>	<b>1,134,490</b>	<b>420,685,722</b>	<b>5,266</b>	<b>287,420,755</b>	<b>53,887,082</b>	<b>54,855,922</b>	<b>20,511,433</b>	<b>1,270,079</b>	<b>21,000</b>	<b>423,966,271</b>	<b>(58)</b>	<b>(2,819,673)</b>	<b>2,768,555</b>	<b>(2,250,072)</b>	<b>(843,770)</b>	<b>(135,589)</b>	<b>0</b>	<b>0</b>	<b>(3,280,549)</b>



# Decrease in ESE Related FTE From FY 20/21 to 21/22

Program	FY 20/21	FY 21/22	Increase/ (Decrease)
111	14,941.67	15,120.34	178.67
112	29,992.03	28,688.69	(1,303.34)
113	19,735.99	19,630.59	(105.40)
<b>Subtotal</b>	<b>64,669.69</b>	<b>63,439.62</b>	<b>(1,230.07)</b>
254	1,684.30	1,599.23	(85.07)
255	246.24	228.57	(17.67)
<b>Subtotal</b>	<b>1,930.54</b>	<b>1,827.80</b>	<b>(102.74)</b>
<b>Total</b>	<b>66,600.23</b>	<b>65,267.42</b>	<b>(1,332.81)</b>

# 2021-22 ESE Expenditures per Cost Report

FY ESE BUDGET AND EXPENDITURES AND PERSONNEL FY 21-22  
EXP-COST RPRT 21-22 VS 20-21

1/26/2023  
3:00 PM

FISCAL YEAR 21/22 ESE EXPENDITURES VS. FISCAL YEAR 20/21:

	Per Cost Report for FY 21/22 (excludes amounts in Contracted Programs fund 420)								Per Cost Report for FY 20/21 (excludes amounts in Contracted Programs fund 420)						FY 21/22 vs 20/21		
	General Fund	ESSER I	GEER I	ESSER II	GEER II	ARP-ESSER III	GEER II	Subtotal for ESSER/GEER /ARP-ESSER Funds	Total expenditures for these funds related to students in ESE Programs (Includes Gifted)	General Fund	ESSER I	GEER I	ESSER II	Subtotal for ESSER/GEER Funds	Total expenditures for these funds related to students in ESE Programs (Includes)	Variance for General Fund only	Variance ESSER/GEER/ARP-ESSER
<b>Total Direct Costs:</b>																	
Salaries	424,791,200	6,557	9,697	8,230,484	47,165	13,297,126	95,832	21,686,861	446,478,061	394,871,415	15,856,888	1,428,623	1,041,482	18,326,993	413,198,408	29,919,785	3,359,868
Fringes	169,498,848	1,450	2,342	2,100,905	10,457	2,434,140	19,608	4,568,902	174,067,750	168,339,359	6,924,870	288,580	211,209	7,424,659	175,764,018	1,159,489	(2,855,757)
<b>Subtotal Salary &amp; Fringes</b>	<b>594,290,048</b>	<b>8,007</b>	<b>12,039</b>	<b>10,331,389</b>	<b>57,622</b>	<b>15,731,266</b>	<b>115,440</b>	<b>26,255,763</b>	<b>620,545,811</b>	<b>563,210,774</b>	<b>22,781,758</b>	<b>1,717,203</b>	<b>1,252,691</b>	<b>25,751,652</b>	<b>588,962,426</b>	<b>31,079,274</b>	<b>504,111</b>
Purchased Services	22,867,063	346,776	0	1,084,352	0	1,613,612	1,411,483	4,456,223	27,323,286	15,971,982	156,230	85,923	430,846	672,999	16,644,981	6,895,081	3,783,224
Materials & Supplies	12,869,876	611,469	123,509	17,996,702	0	5,807,248	0	24,538,928	37,408,804	10,523,322	1,153,558	1,657,596	2,592,949	5,404,103	15,927,425	2,346,554	19,134,825
Other Expenses	205,322	0	1,646,324	0	0	20,932	0	1,667,256	1,872,578	115,132	0	0	0	0	115,132	90,190	1,667,256
Capital Outlay	4,233,527	1,090,655	0	2,543,254	0	5,432,439	0	9,066,348	13,299,875	1,197,309	268,084	3,733,010	0	4,001,094	5,198,403	3,036,218	5,065,254
<b>Subtotal Non-Salary</b>	<b>40,175,788</b>	<b>2,048,900</b>	<b>1,769,833</b>	<b>21,624,308</b>	<b>0</b>	<b>12,874,231</b>	<b>1,411,483</b>	<b>39,728,755</b>	<b>79,904,543</b>	<b>27,807,745</b>	<b>1,577,872</b>	<b>5,476,529</b>	<b>3,023,795</b>	<b>10,078,196</b>	<b>37,885,941</b>	<b>12,368,043</b>	<b>29,650,559</b>
<b>Subtotal Direct Costs</b>	<b>634,465,836</b>	<b>2,056,907</b>	<b>1,781,872</b>	<b>31,955,697</b>	<b>57,622</b>	<b>28,605,497</b>	<b>1,526,923</b>	<b>65,984,518</b>	<b>700,450,354</b>	<b>591,018,519</b>	<b>24,359,630</b>	<b>7,193,732</b>	<b>4,276,486</b>	<b>35,829,848</b>	<b>626,848,367</b>	<b>43,447,317</b>	<b>30,154,670</b>
School Indirect Expenditures	275,718,582	813,537	5,147	10,946,559	2,633	17,489,797	46,208	29,303,881	305,022,463	247,008,470	5,791,359	1,683,335	41,173,348	48,648,042	295,656,512	28,710,112	(19,344,161)
District Indirect Expenditures	29,394,889	101,924	1,051	157,833	0	2,473,729	2,200	2,736,737	32,131,626	25,509,921	64,316	423,254	47,432	535,002	26,044,923	3,884,968	2,201,735
<b>Total ESE Expenditures per Cost Report</b>	<b>939,579,307</b>	<b>2,972,368</b>	<b>1,788,070</b>	<b>43,060,089</b>	<b>60,255</b>	<b>48,569,023</b>	<b>1,575,331</b>	<b>98,025,136</b>	<b>1,037,604,443</b>	<b>863,536,910</b>	<b>30,215,305</b>	<b>9,300,321</b>	<b>45,497,266</b>	<b>85,012,892</b>	<b>948,549,802</b>	<b>76,042,397</b>	<b>13,012,244</b>
Additional Transportation and Food Service Allocations (not part of the amounts allocated above)	61,853,721									52,703,126						9,150,595	
ESE FTE (per FEPP Final Calculation for each year)	65,267.42									66,600.23						(1,332.81)	

SOURCE: Cost reports prepared and submitted to the FLDOE for each respective fiscal year as well as FTE information provided by FLDOE.



# 2021-22 GENERAL FUND Budget Update cont.

- Salary Expenditures

Category	# of Authorized Positions 21-22	# of Filled Positions 21-22	# of Authorized Positions 20-21	# of Filled Positions 20-21	2021-22 Expenditures	2020-21 Expenditures
Salaries Fulltime ESE <sup>1</sup>	4,915	4,675	5,040	4,853	\$424,791,200	\$394,871,415
Fringes & Benefits					\$169,498,848	\$168,339,359
<b>SUBTOTAL – General Fund</b>					<b>\$594,290,048</b>	<b>\$563,210,774</b>
Salaries – ESSER/GEER Funds	194		189	127	\$21,686,861	\$18,326,993
Fringes and Benefits – ESSER/GEER Funds					\$4,568,902	\$7,424,659
<b>SUBTOTAL – ESSER/GEER Funds</b>					<b>\$26,255,763</b>	<b>\$25,751,652</b>

1. Fulltime Positions include PK-12 ESE Teacher, Gifted Teacher, Psychologist, Staffing Specialist, SLP, Occupational Therapist, Physical Therapist, Paraprofessional, School Support Personnel)



# 2021-22 GENERAL FUND ESE Budget Update cont.

- Non-Salary Expenditures

Category	2021-22 Expenditures	2020-21 Expenditures	Variance
Purchased Services (i.e. Nursing Services, SLP Services, educational services)	\$22,867,063	\$15,971,982	\$6,895,081
Materials & Supplies (i.e. Instructional materials for ESE & Gifted classrooms)	\$12,869,876	\$10,523,322	\$2,346,554
Other Expenses	\$205,322	\$115,132	\$90,190
Capital Outlay (i.e. Furniture & Equipment for ESE & Gifted classrooms)	\$4,233,527	\$1,197,309	\$3,036,218
<b>TOTAL</b>	<b>\$40,175,788</b>	<b>\$27,807,745</b>	<b>\$12,368,043</b>



# 2021-22 GENERAL FUND ESE Budget Update cont.

- School and District Indirect Expenditures

Category	2021-22 Expenditures	2020-21 Expenditures	Variance
School Indirect Expenditures (school-based custodians, maintenance personnel, administrative & support staff, utilities for School sites)	\$275,718,582	\$247,008,470	\$28,710,112
District Indirect Expenditures (School Board expenses, Superintendent's office & staff, Maintenance for district offices, Utilities for district offices, Salaries & benefits for administrative departments like Finance, HR, Payroll, District ESE office, etc...)	\$29,394,889	\$25,509,921	\$3,884,968
<b>TOTAL</b>	<b>\$305,113,471</b>	<b>\$272,518,391</b>	<b>\$32,595,080</b>



# 2021-22 ESSER/GEER ESE Budget Update cont.

- Non-Salary Expenditures

Category	2021-22 Expenditures	2020-21 Expenditures	Variance
Purchased Services	\$4,456,223	\$672,999	\$3,783,224
Materials & Supplies	\$24,538,928	\$5,404,103	\$19,134,825
Other Expenses	\$1,667,256	\$0	\$1,667,256
Capital Outlay (i.e. Furniture & Equipment for ESE & Gifted classrooms)	\$9,066,348	\$4,001,094	\$5,065,254
<b>TOTAL</b>	<b>\$39,728,755</b>	<b>\$10,078,196</b>	<b>\$29,650,559</b>



# 2021-22 ESSER/GEER ESE Budget Update cont.

- School and District Indirect Expenditures

Category	2021-22 Expenditures	2020-21 Expenditures	Variance
School Indirect Expenditures (school-based custodians, maintenance personnel, administrative & support staff, utilities for School sites)	\$29,303,881	\$48,648,042	(\$19,344,161)
District Indirect Expenditures (School Board expenses, Superintendent's office & staff, Maintenance for district offices, Utilities for district offices, Salaries & benefits for administrative departments like Finance, HR, Payroll, District ESE office, etc...)	\$2,736,737	\$535,002	\$2,201,735
<b>TOTAL</b>	<b>\$32,040,618</b>	<b>\$49,183,044</b>	<b>(\$17,142,426)</b>

