The School District of Lee County

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as of 11/18/2025

Supplemental Guide to Summary of Budget by Fund and Major Object Code

This guide is intended to define terminology and clarify context within the Summary of Budget by Fund and Major Object Code reports, herein referred to as Summary Budget Reports. Its primary purpose is to ensure accurate understanding of the reported financial data and categories by providing detailed explanations for users who may be unfamiliar with the specific jargon or presentation methods of the report. Our hope is that it will allow stakeholders to interpret the budget information correctly and with greater understanding.

General Information

The School District's final budget, approved by the Board on September 9, 2025, totals $2.9 billion. It is important to note that a budget is a snapshot in time. It can change daily as schools or departments transfer funds within their discretion, as new revenues become available, or as revenue sources come to a close, such as grants. The Summary Budget Reports reflect a forecasted budget, not expenditures. Going forward, the District will update the reports annually, each September, to provide details of the most recent year's budget.

Definition of Funds

The budget reports are broken into four fund types – general, food service, federal/federal through state, and other.

General Funds – this fund is the primary operating fund for the District. It encompasses the day-to-day costs of the District, such as salaries for most staff, instructional materials, bus transportation, and utilities, among other things. The main source of revenue in the general fund is the Florida Education Finance Program (FEFP), a state driven formula based on student population, that is made up of a combination of state and local (property tax) funds.

Food Service – this fund solely supports the operations of the District's food service program, which provides nutritious meals, including breakfast, lunch, dinner, and snacks to students. The primary source of revenue is through the U.S. Department of Agriculture, based on the number of meals served, as well as state funding. The District currently participates in the Community Eligibility Program that provides free meals to all students at no cost.

Federal/Federal Thru State – this fund encompasses federal grants that are received directly from the federal government or received as a pass through by the state. It includes entitlement grants such as Title I, Title II, IDEA, among many others, as well as competitive grants such as the Magnet Schools of America program. In looking at the Budget Summary Report, the primary federal funding you will see at the school level is Title I, Part A that provides supplemental funding to our highest need schools. Many grant funds are budgeted at the department level and provide direct services to schools. As of the publication of the 2025-26 Summary Budget Reports, not all federal funding has been received, and as such, the federal/federal thru state portion of the budget increases throughout the year as grant awards are received.

Other Funds – this includes two types of funding sources- capital and internal service funds.

- Capital – primarily made up of local property and sales tax dollars, this funding is restricted to capital outlay purchases. This includes safety equipment, construction or remodel of physical buildings, maintenance of buildings, and technology hardware and software. In the school level Budget Summary Reports, you will see their annual allocation of equipment dollars. At the department level, capital dollars can be specific to that department or for district wide maintenance/repairs. Florida State statute allows for salaries of certain positions to be funded with capital dollars. Only positions whose job duties support capital projects and functions are permitted to be paid with capital funds. Types of positions are construction, maintenance, and IT personnel.
- Internal Service – this fund accounts for the District's self-insurance programs, such as medical, life, property casualty, worker's compensation, and others. The primary function of the internal service fund is to pay claims from the various self-insured programs previously listed. The budget for these funds is specific to two locations-Insurance and Benefits, and County Wide Insurance.

Definitions of Budgeted Positions

A budgeted position is a job or role within the District that has been formally approved and allocated funding. The Budget Summary Reports break down the various types of positions into three main categories.

- Instructional – refers to a position with a primary job function with direct provision of teaching, planning, or direct support services to students to facilitate the learning process. Types of positions included in this category are classroom teachers, school counselors, mental health professionals, social workers, etc.
- Support Staff – refers to a variety of positions who services range from instructional support to maintenance. Types of positions included in this category are education paraprofessionals, administrative assistants, bus drivers, maintenance and custodial staff, food service workers, and many more.
- Administrative Staff – refers to positions with leadership and management responsibilities at the department or school level. This includes the Superintendent, Board members, district administration such as chiefs and directors, as well as school administration to include principals, assistant principals, and athletic directors.

Definitions of Budget Categories

One of the ways the Florida Department of Education requires school districts to report budget and expenditure information is in the form of object codes. An object code represents what funds are budgeted for or spent on. The categories displayed in the Summary Budget Reports are:

- Salaries – gross wages paid employees of the School District. This can be in full- or part-time positions. Subs are not recorded in this category as they are reported in the Other Expenses category.
- Employee Benefits – this is employer share of benefits for the Florida Retirement System (FRS), Social Security, and Medicare. For every $100 paid in salary, the District pays $21.68 for FRS, Social Security, and Medicare employer costs. In addition, the district contributes, on average, $10,300 annually for medical and life insurance to each full-time employee.
- Purchased Services – this includes professional services, such as contracted speech & language pathologists, printing services, travel, and postage, among other things.
- Energy Services – specific to items such as gasoline, diesel, electricity, water, sewer, etc.
- Materials and Supplies – these items are typically low cost, consumable in nature, and considered long term assets or equipment. Examples are textbooks, other instructional materials, oil, grease, and tires for buses, food to operate the Food Service program, and custodial supplies.
- Capital Outlay – specific to capital assets such as construction or remodeling of buildings, maintenance improvements to buildings or land, vehicles or buses, furniture, equipment, and software.
- Other Expenses – amounts not classified in the above categories. Examples include dual enrollment tuition, registration fees, and temporary personnel.

FTE Enrollment

The District enrolls a variety of students from infants at the early childhood level to adults in our adult education programs. For reporting purposes to the Department of Education and other agencies, the District reports students as Full Time Equivalents, or FTE. In the Budget Summary Reports, two types of FTE are identified.

- FTE Enrollment – this number represents students who generate funding through the Florida Education Finance Program. This includes all students in grades K-12, as well as ESE pre-k students. The state has a specific formula that calculates FTE based on instructional minutes and the needs of each individual student.
- Non-FTE Enrollment – this number represents students who do not generate funding through the Florida Education Finance Program. This includes students enrolled in our early childhood programs, such as Voluntary Pre-K, and our adult education students. While these students typically generate funding, the process for reporting falls outside of the Florida Education Finance Program.