



District Operating Budget

2022-2023

For purposes of Approving Final Millage Rates and Operating Budget

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2022-23

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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A. Certified Taxable Value of Property in County by Property Appraiser			1,960,659,389.00
B. Millage Levies on Nonexempt Property:			
	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.1850		3.1850
2. Prior-Period Funding Adjustment Millage	0.0020		0.0020
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.2500	0.2500
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.4350	0.2500	5.6850

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	70,475.00
Miscellaneous Federal Direct	3199	1,500.00
Total Federal Direct	3100	71,975.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	30,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	139,800.00
Total Federal Through State and Local	3200	169,800.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	11,604,016.00
Workforce Development	3315	1,195,924.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	150,000.00
Adults With Disabilities	3318	42,500.00
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	223,250.00
State Forest Funds	3342	
State License Tax	3343	15,500.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	2,409,171.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	283,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	2,170,459.09
Total State	3300	18,093,820.09
<i>LOCAL:</i>		
District School Taxes	3411	7,877,145.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	45,000.00
Investment Income	3430	6,000.00
Gifts, Grants and Bequests	3440	2,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	3,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	295,000.00
Continuing Workforce Education Course Fees	3463	1,800.00
Capital Improvement Fees	3464	14,500.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	28,000.00
Other Student Fees	3469	
Preschool Program Fees	3471	134,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	295,900.00
Total Local	3400	8,702,845.00
TOTAL ESTIMATED REVENUES		27,038,440.09
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	565,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	565,000.00
TOTAL OTHER FINANCING SOURCES		565,000.00
Fund Balance, July 1, 2022	2800	4,042,571.42
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		31,646,011.51

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION II. GENERAL FUND - FUND 100 (Continued)

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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	14,462,038.37	9,701,589.76	3,010,744.63	412,934.52	786.95	784,518.98	235,359.64	316,103.89
Student Support Services	6100	1,387,465.20	682,747.53	203,667.77	500,437.90				612.00
Instructional Media Services	6200	356,225.05	222,502.00	71,884.90	38,645.22			23,192.93	
Instruction and Curriculum Development Services	6300	241,600.97	190,775.45	46,074.34	4,636.15				115.03
Instructional Staff Training Services	6400	252,726.04	142,033.08	31,803.85	74,003.12		4,810.99		75.00
Instruction-Related Technology	6500	281,207.03	168,860.50	62,199.12	50,147.41				
Board	7100	433,247.78	152,072.90	118,313.52	131,831.36			3,740.00	27,290.00
General Administration	7200	518,275.13	192,282.27	98,434.81	158,109.85		27,495.27	4,135.99	37,816.94
School Administration	7300	2,048,303.77	1,573,739.82	466,198.58	7,616.80	48.57			700.00
Facilities Acquisition and Construction	7400	1,868,459.09						1,868,459.09	
Fiscal Services	7500	353,222.39	238,985.08	70,033.96	31,843.42		6,721.17	729.95	4,908.81
Food Service	7600								
Central Services	7700	344,314.09	217,425.97	57,520.29	68,984.50	383.33			
Student Transportation Services	7800	2,064,078.10	1,084,213.11	465,800.70	50,531.01	351,516.94	79,486.07	787.57	31,742.70
Operation of Plant	7900	3,536,379.23	802,206.90	321,709.78	1,463,771.14	728,085.94	114,642.99	87,664.76	18,297.72
Maintenance of Plant	8100	329,702.40	232,373.15	69,329.25	28,000.00				
Administrative Technology Services	8200	389,970.28	190,087.20	53,634.73	139,539.59		365.40	6,343.36	
Community Services	9100	161,689.06	47,573.02	13,959.18	8,156.84		1,200.00		90,800.02
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		29,028,903.98	15,839,467.74	5,161,309.41	3,169,188.83	1,080,821.73	1,019,240.87	2,230,413.29	528,462.11
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2023	2710	75,000.00							
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750	2,542,107.53							
TOTAL ENDING FUND BALANCE	2700	2,617,107.53							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		31,646,011.51							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

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

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	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,510,000.00
USDA-Donated Commodities	3265	150,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	80,820.20
Total Federal Through State and Local	3200	1,740,820.20
<i>STATE:</i>		
School Breakfast Supplement	3337	11,500.00
School Lunch Supplement	3338	12,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	23,500.00
<i>LOCAL:</i>		
Investment Income	3430	200.00
Gifts, Grants and Bequests	3440	600.00
Food Service	3450	58,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	58,800.00
TOTAL ESTIMATED REVENUES		1,823,120.20
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, 2022	2800	469,650.11
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,292,770.31

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DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (Continued)

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	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	718,377.36
Employee Benefits	200	305,534.24
Purchased Services	300	18,377.13
Energy Services	400	608.87
Materials and Supplies	500	745,415.25
Capital Outlay	600	1,523.30
Other	700	18,497.85
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,808,334.00
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, 2023	2710	
Restricted Fund Balance, June 30, 2023	2720	484,436.31
Committed Fund Balance, June 30, 2023	2730	
Assigned Fund Balance, June 30, 2023	2740	
Unassigned Fund Balance, June 30, 2023	2750	
TOTAL ENDING FUND BALANCE	2700	484,436.31
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,292,770.31

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DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

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	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	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	155,743.50
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	161,410.45
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	191,637.15
Individuals with Disabilities Education Act (IDEA)	3230	1,510,234.46
Elementary and Secondary Education Act, Title I	3240	1,838,421.45
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	113,260.28
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	138,605.02
Total Federal Through State And Local	3200	4,109,312.31
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<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		4,109,312.31
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,109,312.31

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

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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	2,517,399.64	1,147,338.07	389,227.57	464,752.63		213,202.02	257,298.09	45,581.26
Student Support Services	6100	681,820.47	430,706.98	127,217.58	98,888.77		24,807.14		200.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	188,997.94	58,780.50	12,963.18	101,766.86		15,487.40		
Instructional Staff Training Services	6400	489,991.04	207,980.05	59,160.06	176,315.64	4,500.00	18,985.29		23,050.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	148,591.84							148,591.84
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	82,511.38	49,764.47	17,073.99	13,487.92				2,185.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		4,109,312.31	1,894,570.07	605,642.38	855,211.82	4,500.00	272,481.85	257,298.09	219,608.10
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,109,312.31							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	63,476.35
Total Federal Direct	3100	63,476.35
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	15,362.23
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	15,362.23
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		78,838.58
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		78,838.58

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

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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	14,139.98			76.28		9,388.95	4,674.75	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	1,222.25			22.25				1,200.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	63,476.35						63,476.35	
Fiscal Services	7500								
Food Services	7600								
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		78,838.58			98.53		9,388.95	68,151.10	1,200.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		78,838.58							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY**DISTRICT SUMMARY BUDGET**

For Fiscal Year Ending June 30, 2023

**SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443****Page 12**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	393,427.90
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	393,427.90
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		393,427.90
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		393,427.90

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

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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	319,373.59	49,835.02	9,397.88	29,852.00		91,197.00	138,091.69	1,000.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	6,877.57			6,877.57				
Instruction-Related Technology	6500								
Board	7100	12,281.00						12,281.00	
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	50,091.69						50,091.69	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	2,356.05	1,880.75	475.30					
Operation of Plant	7900	2,448.00			2,448.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		393,427.90	51,715.77	9,873.18	39,177.57		91,197.00	200,464.38	1,000.00
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		393,427.90							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	6,917,715.51
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,917,715.51
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		6,917,715.51
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,917,715.51

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

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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	2,789,048.34	1,739,205.05	415,329.50	223,780.44		234,853.35	175,880.00	
Student Support Services	6100	840,402.77	472,151.33	116,750.78	248,590.74		597.00	2,312.92	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	99,616.36	74,929.20	19,687.16	5,000.00				
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500	21,961.64						21,961.64	
Board	7100								
General Administration	7200	193,180.92							193,180.92
School Administration	7300								
Facilities Acquisition and Construction	7400	2,459,943.53						2,459,943.53	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	496,445.26	78,077.26	16,368.00		102,000.00		300,000.00	
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		6,900,598.82	2,364,362.84	568,135.44	477,371.18	102,000.00	235,450.35	2,960,098.09	193,180.92
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	17,116.69							
To Enterprise Funds	990								
Total Transfers Out	9700	17,116.69							
TOTAL OTHER FINANCING USES		17,116.69							
Nonspendable Fund Balance, June 30, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,917,715.51							

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446**

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	141,859.85
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	215,307.76
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	357,167.61
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		357,167.61
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, 2022	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		357,167.61

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

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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	293,596.69	139,676.33	49,671.43	38,518.99	15,444.00	22,677.94	27,608.00	
Student Support Services	6100	50,000.00			50,000.00				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	13,570.92			13,570.92				
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								
Food Services	7600								
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		357,167.61	139,676.33	49,671.43	102,089.91	15,444.00	22,677.94	27,608.00	
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, 2023	2710								
Restricted Fund Balance, June 30, 2023	2720								
Committed Fund Balance, June 30, 2023	2730								
Assigned Fund Balance, June 30, 2023	2740								
Unassigned Fund Balance, June 30, 2023	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		357,167.61							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other 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	3200				
<i>STATE SOURCES:</i>					
CO&DS Distributed	3321	102,798.00	102,798.00		
Interest on Undistributed CO&DS	3325	1,600.00	1,600.00		
Sales Tax Distribution (s. 212.20(6)(d)6.a., 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				
Charter School Capital Outlay Funding	3397				
Other Miscellaneous State Revenues	3399	2,500.00			2,500.00
Total State Sources	3300	106,898.00	104,398.00		2,500.00
<i>LOCAL SOURCES:</i>					
District Local Capital Improvement Tax	3413	2,823,350.00		2,823,350.00	
County Local Sales Tax	3418				
School District Local Sales Tax	3419				
Tax Redemptions	3421				
Investment Income	3430	650.00	100.00	500.00	50.00
Gifts, Grants and Bequests	3440				
Miscellaneous Local Sources	3490	3,500.00			3,500.00
Impact Fees	3496				
Refunds of Prior Year's Expenditures	3497				
Total Local Sources	3400	2,827,500.00	100.00	2,823,850.00	3,550.00
TOTAL ESTIMATED REVENUES		2,934,398.00	104,498.00	2,823,850.00	6,050.00
OTHER FINANCING SOURCES					
Issuance of Bonds	3710				
Loans	3720				
Sale of Capital Assets	3730				
Loss Recoveries	3740				
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				
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, 2022	2800	591,619.13	68,463.08	379,513.54	143,642.51
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		3,526,017.13	172,961.08	3,203,363.54	149,692.51

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>					
Library Books (New Libraries)	610				
Audiovisual Materials	620				
Buildings and Fixed Equipment	630				
Furniture, Fixtures and Equipment	640	273,534.94		273,534.94	
Motor Vehicles (Including Buses)	650	515,920.00		515,920.00	
Land	660				
Improvements Other Than Buildings	670	22,012.12		1,229.55	20,782.57
Remodeling and Renovations	680	1,738,713.96	164,701.53	1,549,536.04	24,476.39
Computer Software	690				
Charter School Local Capital Improvement	793				
Charter School Capital Outlay Sales Tax	795				
Redemption of Principal	710	59,480.00		59,480.00	
Interest	720				
Dues and Fees	730				
TOTAL APPROPRIATIONS		2,609,661.02	164,701.53	2,399,700.53	45,258.96
OTHER FINANCING USES:					
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	565,000.00		565,000.00	
To Debt Service Funds	920				
To Special Revenue Funds	940				
Interfund (Capital Projects Only)	950				
To Permanent Funds	960				
To Internal Service Funds	970				
To Enterprise Funds	990				
Total Transfers Out	9700	565,000.00		565,000.00	
TOTAL OTHER FINANCING USES		565,000.00		565,000.00	
Nonspendable Fund Balance, June 30, 2023	2710				
Restricted Fund Balance, June 30, 2023	2720				
Committed Fund Balance, June 30, 2023	2730				
Assigned Fund Balance, June 30, 2023	2740	351,356.11	8,259.55	238,663.01	104,433.55
Unassigned Fund Balance, June 30, 2023	2750				
TOTAL ENDING FUND BALANCES	2700	351,356.11	8,259.55	238,663.01	104,433.55
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,526,017.13	172,961.08	3,203,363.54	149,692.51

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2023

SECTION XVI. INTERNAL SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	791 Other Internal Service
<i>OPERATING REVENUES:</i>				
Charges for Services	3481			
Charges for Sales	3482			
Premium Revenue	3484	3,876,182.70	3,876,182.70	
Other Operating Revenues	3489			
Total Operating Revenues		3,876,182.70	3,876,182.70	
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430	200.00	200.00	
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495			
Loss Recoveries	3740			
Gain on Disposition of Assets	3780			
Total Nonoperating Revenues		200.00	200.00	
<i>Transfers In:</i>				
From General Fund	3610			
From Debt Service Funds	3620			
From Capital Projects Funds	3630			
From Special Revenue Funds	3640	17,116.69	17,116.69	
Interfund (Internal Service Funds Only)	3650			
From Permanent Funds	3660			
From Enterprise Funds	3690			
Total Transfers In	3600	17,116.69	17,116.69	
Net Position, July 1, 2022	2880	567,423.86	567,423.86	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		4,460,923.25	4,460,923.25	
ESTIMATED EXPENSES	Object			
<i>OPERATING EXPENSES: (Function 9900)</i>				
Salaries	100			
Employee Benefits	200			
Purchased Services	300	4,199,218.00	4,199,218.00	
Energy Services	400			
Materials and Supplies	500			
Capital Outlay	600			
Other (including Depreciation)	700	1,050.00	1,050.00	
Total Operating Expenses		4,200,268.00	4,200,268.00	
<i>NONOPERATING EXPENSES: (Function 9900)</i>				
Interest	720			
Loss on Disposition of Assets	810			
Total Nonoperating Expenses				
<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			
Interfund Transfers (Internal Service Funds Only)	950			
To Permanent Funds	960			
To Enterprise Funds	990			
Total Transfers Out	9700			
Net Position, June 30, 2023	2780	260,655.25	260,655.25	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		4,460,923.25	4,460,923.25	

**FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF TAYLOR COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2022, AND ENDING JUNE 30, 2023.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,960,659,389</u>	Required Local Effort	\$ <u>5,994,913</u>	<u>3.1850</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>3,765</u>	<u>0.0020</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>5,998,678</u>	<u>3.1870</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,960,659,389</u>	Discretionary Operating	\$ <u>1,407,911</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,960,659,389</u>	Additional Operating	\$ <u>470,559</u>	<u>0.2500</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,960,659,389</u>	Local Capital Improvement	\$ <u>2,823,350</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 1,960,659,389		\$ 0	mills s. 1010.40, F.S.
		\$ 0	mills s. 1011.74, F.S.
		\$ 0	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.79 PERCENT.

STATE OF FLORIDA

COUNTY OF TAYLOR

I, Alicia Beshears, superintendent of schools and ex-officio secretary of the District School Board of Taylor County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Taylor County, Florida, on September 6, 2022.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.