

AGENDA

FINAL BUDGET HEARING

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA

September 3, 2024

6:00 P.M.

THIS MEETING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. OPENING PRAYER
3. PLEDGE OF ALLEGIANCE
4. APPROVAL OF RESOLUTION NUMBER 2024-03 for FINAL MILLAGE - FDOE form ESE 524

Fund Source: General Fund and Capital Project

Amount: Refer to millage rates and amounts stated on the Resolution

ACTION REQUESTED: The Superintendent recommends approval.

5. APPROVAL OF THE 2024 – 2025 FINAL BUDGET FDOE form ESE 139

Fund Source: All Funds Budget

Amount: Refer to final budget

ACTION REQUESTED: The Superintendent recommends approval.

6. APPROVAL OF RESOLUTION 2024-04 – BOARD’S INTENTION ON USE OF GENERAL FUNDS

Fund Source: General Funds

Amount: N/A

ACTION REQUESTED: The Superintendent recommends approval.

7. ADOPTION OF FINAL BUDGET, RESOLUTION 2024-05

Fund Source: All Funds Budget

Amount: Refer to final budget

ACTION REQUESTED: The Superintendent recommends approval.

ITEMS FOR DISCUSSION

8. EDUCATIONAL ITEMS BY THE SUPERINTENDENT
9. SCHOOL BOARD REQUESTS AND CONCERNS
10. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO: ___ 4 ___

DATE OF SCHOOL BOARD MEETING: 9/3/2024

TITLE OF AGENDA ITEM: Resolution Number 2024-03 for Final Millage - FDOE form ESE 524

DIVISION: Business and Finance

___ This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

- Resolution Number 2024-03, FDOE form ESE 524, for the final millage levies to be adopted by the Board for fiscal year 2024-25. The total millage is 5.3870. Rates were initially approved on July 30, 2024, at the tentative budget hearing. No rates have changed.

FUND SOURCE: **General Fund and Capital Project**

AMOUNT: **Refer to millage rates and amounts in the resolution**

PREPARED BY: **Marleni Bruner**

POSITION: **Director of Finance**

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

___ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT’S SIGNATURE: page(s) numbered ___

CHAIR’S SIGNATURE: page(s) numbered ___

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400
 Or email to: OFFRSubmissions@fldoe.org

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED
 Resolution Number 2024-03**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF GADSDEN 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, 2024, AND ENDING JUNE 30, 2025.

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>2,733,784,551</u>	Required Local Effort	\$ <u>8,198,730</u>	<u>3.1240</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>39,367</u>	<u>0.0150</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>8,238,097</u>	<u>3.1390</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>2,733,784,551</u>	Discretionary Operating	\$ <u>1,963,077</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

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>2,733,784,551</u>	Additional Operating	\$ <u>0</u>	<u>0</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

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>2,733,784,551</u>	Local Capital Improvement	\$ <u>3,936,650</u>	<u>1.5000</u> mills s. 10117(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>0.0000</u> mills s. 10117(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
\$ <u>2,733,784,551</u>	_____	\$ <u>0</u>	<u>0.0000</u> mills s. 1010.40, F.S.
	_____	\$ <u>0</u>	<u>0.0000</u> mills s. 101174, F.S.
	_____	\$ <u>0</u>	<u>0.0000</u> 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 7.29 PERCENT.

STATE OF FLORIDA

COUNTY OF GADSDEN

I, Elijah Key, Jr., superintendent of schools and ex-officio secretary of the District School Board of Gadsden 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 Gadsden County, Florida, on September 3, 2024.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or 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.

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO: 5

DATE OF SCHOOL BOARD MEETING: 9/3/2024

TITLE OF AGENDA ITEM: 2024-25 Final Budget - FDOE form ESE 139

DIVISION: Business and Finance

 This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

- 2024-25 Final Budget to be approved by the Board for fiscal year 2024-2025.

FUND SOURCE: All Funds Budget

AMOUNT: Refer to final budget

PREPARED BY: Marleni Bruner

POSITION: Director of Finance

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered

CHAIR'S SIGNATURE: page(s) numbered

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2024-25

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		2,733,784,551.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.1240	3.1240
2. Prior-Period Funding Adjustment Millage	0.0150	0.0150
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.3870	5.3870

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	25,780.95
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	25,780.95
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	185,342.65
Total Federal Through State and Local	3200	185,342.65
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	28,282,167.00
Workforce Development	3315	449,348.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	100,000.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.30
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,103,608.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	500,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	504,193.00
Total State	3300	33,943,687.30
<i>LOCAL:</i>		
Required Local Effort and Nonvoted Operating Tax	3411	10,201,171.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	
Total Local	3400	10,201,171.00
TOTAL ESTIMATED REVENUES		44,355,981.90
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	1,000,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,000,000.00
TOTAL OTHER FINANCING SOURCES		1,000,000.00
Fund Balance, July 1, 2024	2800	2,000,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		47,355,981.90

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries		Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
			100	200						
Instruction	5000	21,694,747.40	13,039,366.00	3,900,000.00	4,500,000.00			200,000.00	30,281.40	25,000.00
Student Support Services	6100	2,630,000.00	2,000,000.00	600,000.00	10,000.00			5,000.00	15,000.00	
Instructional Media Services	6200	316,685.20	252,685.20	44,000.00				5,000.00		
Instruction and Curriculum Development Services	6300	871,723.87	706,723.87	140,000.00	25,000.00			15,000.00		
Instructional Staff Training Services	6400	92,052.95	52,052.95	25,000.00						
Instruction-Related Technology	6500	290,627.35	165,627.35	60,000.00	50,000.00			15,000.00		
Board	7100	1,256,846.85	287,846.85	124,000.00	300,000.00			25,000.00	25,000.00	50,000.00
General Administration	7200	660,231.43	360,231.43	200,000.00	10,000.00			15,000.00	25,000.00	50,000.00
School Administration	7300	3,235,552.25	2,185,552.25	971,000.00	2,000.00			25,000.00	25,000.00	25,000.00
Facilities Acquisition and Construction	7400	665,798.23	384,798.23	20,000.00	261,000.00					
Food Services	7500	524,368.89	255,368.89	110,000.00	89,000.00			25,000.00	20,000.00	25,000.00
Food Service	7600									
Central Services	7700	471,245.78	202,245.78	87,000.00	42,000.00			100,000.00	20,000.00	20,000.00
Student Transportation Services	7800	3,568,468.31	2,178,468.31	935,000.00	70,000.00			220,000.00	15,000.00	50,000.00
Operation of Plant	7900	6,969,627.81	2,532,272.81	425,000.00	1,400,000.00			87,100.00		725,000.00
Maintenance of Plant	8100	1,183,512.95	238,512.95	102,000.00	400,000.00			8,000.00	15,000.00	20,000.00
Administrative Technology Services	8200	730,143.95	272,143.95	118,000.00	320,000.00					
Community Services	9100									
Debt Service	9200									
Other Capital Outlay	9300									
TOTAL APPROPRIATIONS		45,139,633.22	25,114,151.82	7,861,000.00	7,509,000.00	2,300,000.00	730,100.00	165,381.40	1,460,000.00	
OTHER FINANCING USES:										
<i>Pronghorn Care (Proration 9700)</i>										
To Debt Service Funds	920	201,366.62								
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	201,366.62								
TOTAL OTHER FINANCING USES		201,366.62								
Nonspendable Fund Balance, June 30, 2025	2710									
Restricted Fund Balance, June 30, 2025	2720									
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	2750	2,014,982.06								
TOTAL ENDING FUND BALANCE	2700	2,014,982.06								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		47,355,981.90								

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,937,453.32
USDA-Donated Commodities	3265	36,244.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	343,800.00
Total Federal Through State and Local	3200	4,317,497.32
<i>STATE:</i>		
School Breakfast Supplement	3337	35,000.00
School Lunch Supplement	3338	43,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	78,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	40,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	40,000.00
TOTAL ESTIMATED REVENUES		4,435,497.32
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, 2024	2800	2,132,114.88
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		6,567,612.20

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,100,000.00
Employee Benefits	200	475,000.00
Purchased Services	300	75,000.00
Energy Services	400	5,341.09
Materials and Supplies	500	2,938,087.74
Capital Outlay	600	100,000.00
Other	700	6,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		4,699,428.83
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, 2025	2710	36,244.00
Restricted Fund Balance, June 30, 2025	2720	1,831,939.37
Committed Fund Balance, June 30, 2025	2730	
Assigned Fund Balance, June 30, 2025	2740	
Unassigned Fund Balance, June 30, 2025	2750	
TOTAL ENDING FUND BALANCE	2700	1,868,183.37
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		6,567,612.20

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	2,614,013.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	100,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,714,013.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	200,894.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	116,537.25
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,632,000.00
Elementary and Secondary Education Act, Title I	3240	4,235,601.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	324,515.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	156,178.00
Total Federal Through State And Local	3200	6,665,725.25
<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		9,379,738.25
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		9,379,738.25

DISTRICT SCHOOL BOARD OF CADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

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	5,656,805.43	3,902,364.43	1,672,441.00	100,000.00		182,000.00			
Student Support Services	6100	1,217,808.92	712,465.92	305,343.00	200,000.00					
Instructional Media Services	6200									
Instructional and Curriculum Development Services	6300	768,966.94	538,275.94	230,691.00						
Instructional Staff Training Services	6400	938,572.85	657,000.85	281,572.00						
Instruction-Related Technology	6500	353,659.05	247,561.05	106,098.00						
Board	7100									
General Administration	7200	178,925.06	140,000.00	38,925.06						
School Administration	7300									
Facilities Acquisition and Construction	7400	65,000.00	48,000.00	17,000.00						
Food Services	7500									
Central Services	7600									
Student Transportation Services	7700									
Operation of Plant	7800									
Maintenance of Plant	7900									
Administrative Technology Services	8100									
Community Services	8200									
Other Capital Outlay	9100									
TOTAL APPROPRIATIONS		9,379,738.25	6,245,668.19	2,652,070.06	300,000.00		182,000.00			
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, 2025	2710									
Restricted Fund Balance, June 30, 2025	2720									
Committed Fund Balance, June 30, 2025	2730									
Assigned Fund Balance, June 30, 2025	2740									
Unassigned Fund Balance, June 30, 2025	2750									
TOTAL ENDING FUND BALANCE	2700									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE										
		9,379,738.25								

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
ESTIMATED REVENUES		
<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	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF FESSEY - FUND 441 (Continued)									
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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Administration 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									
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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT
RELIEF (INCLUDING GEER) - FUND 442

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	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
ESTIMATED REVENUES		
<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	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT
RELIEF (INCLUDING GEER II) - FUND 444

	Account Number	
ESTIMATED REVENUES		
<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	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
ESTIMATED REVENUES		
<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	10,232,012.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	10,232,012.00
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		10,232,012.00
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10,232,012.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (SSER III) - FUND 448 (Continued)	Account Number	Totals	Salaries 100 - Employee Benefits 200 - Purchased Services 300 - Energy Services 400 - Materials and Supplies 500 - Capital Outlay 600 - Other 700						
			Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	7,632,012.00	5,000,000.00	1,500,000.00				1,132,012.00	
Student Support Services	6100	2,600,000.00	2,000,000.00	600,000.00					
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
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								
General 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		10,232,012.00	7,000,000.00	2,100,000.00				1,132,012.00	
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, 2025		2710							
Restricted Fund Balance, June 30, 2025		2720							
Committed Fund Balance, June 30, 2025		2730							
Assigned Fund Balance, June 30, 2025		2740							
Unassigned Fund Balance, June 30, 2025		2750							
TOTAL ENDING FUND BALANCE		2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,232,012.00							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

	Account Number	
ESTIMATED REVENUES		
<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	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
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, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS											
ESTIMATED REVENUES	Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service		
FEDERAL DIRECT SOURCES:											
Miscellaneous Federal Direct	3199										
Total Federal Direct Sources	3100										
FEDERAL THROUGH STATE AND LOCAL:											
Miscellaneous Federal Through State	3299										
Total Federal Through State and Local	3200										
STATE SOURCES:											
COAGS Withheld for SBE/COB Bonds	3322										
SBE/COB Bond Interest	3326										
Sales Tax Distribution (s. 212.20(6)(d), Fla. F.S.)	3341										
Total State Sources	3300										
LOCAL SOURCES:											
District Debt Service Taxes	3412										
County Local Sales Tax	3418										
School District Local Sales Tax	3419										
Tax Redemptions	3421										
Excess Fees	3423										
Investment Income	3430										
Gifts, Grants and Bequests	3440										
Other Miscellaneous Local Sources	3495										
Total Local Sources	3400										
TOTAL ESTIMATED REVENUES											
OTHER FINANCING SOURCES:											
Issuance of Bonds	3710										
Loans	3720										
Proceeds of Lease-Purchase Agreements	3750										
Premium on Long-Term Debt	3790										
<i>Transfer In:</i>											
From General Fund	3610	201,366.62									
From Capital Projects Funds	3630										
From Special Revenue Funds	3640										
Interfund (Debt Service Only)	3650										
From Permanent Funds	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690										
Total Transfers In	3600	201,366.62									
TOTAL OTHER FINANCING SOURCES		201,366.62									
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES	2800	201,366.62						201,366.62			

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COB Bonds	220 Special Act Bonds	230 Sections 10111.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (function 9200)	710	175,368.77						175,368.77	
Redemption of Principal	720	25,997.85						25,997.85	
Interest	730								
Dues and Fees	791								
Other Debt Service	9200	201,366.62						201,366.62	
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	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, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		201,366.62						201,366.62	

DISTRICT SCHOOL BOARD OF GARBER COUNTY
 DISTRICT SCHOOLMAN BUDGET
 For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Section 1011.14 & 1011.15, F.S. Leases	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital and Debt Service	370 Monied Capital Improvement (Section 1011.21(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Federal Through State	3299											
Total Federal Through State and Local	3300											
STATE SOURCES:												
COLEADS Distributed	3321	293,849.04						293,849.04				
Interest on Underfunded COLEADS	3322	7,801.08						7,801.08				
State Tax Distribution (s. 212.20 (6)(d), a. F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	32,794,471.00				32,794,471.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Class Size Reduction Capital Outlay	3397											
Class Size Reduction State Revenues	3399											
Total State Sources	3400	32,092,122.02				32,794,471.00		293,651.02				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413											
District Voted Additional Capital Improvement Tax	3415	3,936,649.76							3,936,649.76			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Total of Other Year's Expenditures	3497	3,936,649.76						3,936,649.76				
Total Local Sources	3500	37,028,771.78				37,794,471.00		293,651.02	3,936,649.76			
TOTAL ESTIMATED REVENUES												
OTHER FINANCING SOURCES												
Issuance of Bonds	3210											
Leases	3220											
State of Capital Assets	3230											
Loan Recoveries	3240											
Proceeds of Lease Purchase Agreements	3250											
Proceeds from Special Facility Construction Account	3270											
Transfer In												
From General Fund	3610											
From Debt Service Funds	3620											
From Capital Improvement Funds	3630											
Interfund (Capital Projects Only)	3640											
From Permanent Funds	3650											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2024												
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES												
	2800	37,028,771.78				32,794,471.00		293,651.02	3,936,649.76			

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15 F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonbond Capital Improvement (Section 1011.712), F.S.	380 Voted Capital Improvement	390 Open Capital Projects	399 As A Economic Stimulus Capital Projects
<i>Appropriation: (Function 74002300)</i>												
Additional Materials	610											
Buildings and Fixed Equipment	620											
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650	32,794,471.00				32,794,471.00						
Land	660											
Improvements Other Than Buildings	670											
Renovation and Repairs	680	627,486.69							627,486.69			
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay/SHS Tax	795											
Business of Finance	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		33,421,157.69				32,794,471.00			627,486.69			
OTHER FINANCING USES:												
<i>Transfer Out: (Function 9700)</i>												
To General Fund	910	1,000,000.00							1,000,000.00			
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Project Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Other Funds	990											
Total Transfer Out	9780	1,000,000.00							1,000,000.00			
TOTAL OTHER FINANCING USES		1,000,000.00							1,000,000.00			
Nontransferable Fund Balance, June 30, 2025	2110											
Restricted Fund Balance, June 30, 2025	2720	2,604,614.09						295,651.02	2,308,963.07			
Committed Fund Balance, June 30, 2025	2730											
Assigned Fund Balance, June 30, 2025	2740											
Unassigned Fund Balance, June 30, 2025	2750											
TOTAL BEGINNING FUND BALANCES		2,604,614.09						295,651.02	2,308,963.07			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		37,026,771.78				32,794,471.00		295,651.02	3,398,649.76			

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025**

SECTION XIV. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
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	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2024	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

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								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
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								
Central Services	7600								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonassignable Fund Balance, June 30, 2025	2710								
Restricted Fund Balance, June 30, 2025	2720								
Committed Fund Balance, June 30, 2025	2730								
Assigned Fund Balance, June 30, 2025	2740								
Unassigned Fund Balance, June 30, 2025	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XX, ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Prof/ams	922 Other Enterprise Prof/ams
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Pre-paid Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3746								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2024	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Enterprise Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2025	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

ESE 139
 DISTRICT SCHOOL BOARD OF CADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2025

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	Self-Insurance					791 Other Internal Service
			711	712	713	714	715	
OPERATING REVENUES:								
Charges for Services	3481							
Premium Revenue	3482							
Other Operating Revenues	3484							
Total Operating Revenues	3489							
NONOPERATING REVENUES:								
Investment Income	3430							
Gifts, Grants and Bequests	3440							
Other Miscellaneous Local Sources	3485							
Loss Recoveries	3740							
Gain on Disposition of Assets	3780							
Total Nonoperating Revenues								
Transfers In:								
From General Fund	3610							
From Debt Service Funds	3620							
From Capital Projects Funds	3630							
From Special Revenues Funds	3640							
Interfund Internal Service Funds Only	3650							
From Permanent Funds	3660							
From Enterprise Funds	3690							
Total Transfers In	3680							
Net Position, July 1, 2024	2880							
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION								
ESTIMATED EXPENSES								
OPERATING EXPENSES: (Function 9900)								
Salaries	100							
Employee Benefits	200							
Purchased Services	300							
Beneficial Services	400							
Materials and Supplies	500							
Capital Outlay	600							
Other (Including Depreciation)	700							
Total Operating Expenses								
NONOPERATING EXPENSES: (Function 9900)								
Interest	720							
Loss on Disposition of Assets	810							
Total Nonoperating Expenses								
Transfers Out: (Function 9700)								
To General Fund	910							
To Debt Service Funds	920							
To Capital Projects Funds	930							
To Special Revenues 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, 2025	2780							
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION								

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO: 6

DATE OF SCHOOL BOARD MEETING: 9/3/2024

TITLE OF AGENDA ITEM: Resolution Number 2024-04 Board's Intention on Use of General Funds

DIVISION: Business and Finance

 This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

To approve the Board's intention that services identified in the previously adopted budgets by Resolutions 2024-01, 2024-02, and 2024-03, as well as any subsequent amendments presented to the board for approval, are the only services that the district would provide in the absence of Federal funds.

FUND SOURCE: General Funds

AMOUNT: NA

PREPARED BY: Marleni Bruner

POSITION: Director of Finance

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered

CHAIRMAN'S SIGNATURE: page(s) numbered

Resolution Number 2024-05

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE INTENTION OF SERVICES IDENTIFIED IN THE GENERAL FUND SUMMARY BUDGET AND APPLICABLE AMENDMENTS FOR FISCAL YEAR 2024-2025.

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative and final millage rates and tentative and final (original) summary budget for the fiscal year July 1, 2024, to June 30, 2025, with Resolutions 2024-01, 2024-02, and 2024-03.

WHEREAS, the Gadsden County School Board will approve budget amendments to the final (original) summary budget as the fiscal year progresses as allowed by Florida Administrative Code 6A-1.006.

NOW THEREFORE, BE IT RESOLVED:

That the Board affirms their intention that the services identified in detail supporting the General Fund Summary Budget of the approved budgets for the fiscal year July 1, 2024, to June 30, 2025, and as applicably amended, of the Gadsden County School Board, are the only services that the district would provide in the absence of Federal funds.

Chair

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO: 7

DATE OF SCHOOL BOARD MEETING: 9/3/2024

TITLE OF AGENDA ITEM: Resolution Number 2024-05 – Adoption of Final Budget

DIVISION: Business and Finance

 This is a CONTINUATION of a current project, grant, etc.

PURPOSE AND SUMMARY OF ITEM:
(Type and Double Space)

To adopt Resolution Number 2024-05 – Final Budget for fiscal year 2024-2025.

FUND SOURCE: All Budget Funds

AMOUNT: Refer to final budget

PREPARED BY: Marleni Bruner

POSITION: Director of Finance

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

 Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered

CHAIRMAN'S SIGNATURE: page(s) numbered

Resolution Number 2024-05

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR THE FISCAL YEAR 2024-2025.

WHEREAS, the School Board of Gadsden County, Florida did pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates for the fiscal year July 1, 2024 to June 30, 2025;

WHEREAS, the School Board of Gadsden County set forth the appropriation and revenue estimate for the Budget for fiscal year 2024-2025.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the School Board of Gadsden County adopted final millage rates and the budget in the amount of \$110,763,482.75 for fiscal year 2024-2025.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the School Board of Gadsden County, including the millage rates as set forth therein, is hereby adopted by the School Board of Gadsden County as a final budget for the categories indicated for the fiscal year July 1, 2024, to June 30, 2025.

Chair