

AGENDA

TENTATIVE BUDGET HEARING

GADSDEN COUNTY SCHOOL BOARD
MAX D. WALKER ADMINISTRATION BUILDING
35 MARTIN LUTHER KING, JR. BLVD.
QUINCY, FLORIDA 32351

July 27, 2010

6:00 P.M.

1. CALL TO ORDER
2. PUBLIC HEARING – Tentative Budget and Millage Rate
 - a. Approval of the 2010 – 2011 Tentative Budget

Fund Source: All Funds

Amount: Total Estimated New Revenue and Balances - \$62,497,931.00

Total Projected Expenditures - \$58,801,548.00

ACTION REQUESTED: The Superintendent recommends approval.

3. ITEMS BY THE SUPERINTENDENT
4. SCHOOL BOARD REQUESTS AND CONCERNS
5. ADJOURNMENT

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. 2a

DATE OF SCHOOL BOARD MEETING: July 27, 2010

TITLE OF AGENDA ITEMS: Approval of 2010-2011 Tentative Budget

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS:

Pursuant to Sections 200.065 and 1011.03 Florida Statutes, the Board is requested to adopt the Tentative Budget for the 2010-2011 school year.

FUND SOURCE: All Funds

AMOUNT: Total Estimated Revenue and Fund Balances = \$62,497,931
Total Projected Expenditures = \$58,801,548

PREPARED BY: Bonnie Wood

POSITION: Assistant Superintendent for Business Services

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

T. WILLARD FAIR, *Chairman*

Members

DR. AKSHAY DESAI

MARK KAPLAN

ROBERTO MARTÍNEZ

JOHN R. PADGET

KATHLEEN SHANAHAN

SUSAN STORY

Dr. Eric J. Smith
Commissioner of Education



CONTACT PERSONS

NAME: Linda Champion
Mark Eggers
PHONE: (850) 245-0406
(850) 245-0405

MEMORANDUM

DATE: July 16, 2010

TO: District School Superintendents

FROM: Dr. Eric J. Smith 

SUBJECT: Certification of the 2010-11 School District Millage Rates and Prior Period Funding Adjustment Millage

On July 14, 2010, the Department of Revenue certified to me the 2010 estimate of the tax roll on which the Florida Education Finance Program (FEFP) Required Local Effort millage rate shall be established. Also certified were the 2008 and 2009 final tax rolls for the purpose of calculating the Prior Period Funding Adjustment Millage (PPFAM) pursuant to Section 1011.62(4)(e), Florida Statutes. The PPFAM offsets the unrealized Required Local Effort revenue resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculations for the 2008-09 and 2009-10 fiscal years. Districts are required to levy the PPFAM millage in addition to their Required Local Effort millage and any discretionary millages.

As required by Section 1011.62(4)(a), F.S., the 2010 Required Local Effort (RLE) millage rate for each district is certified to be the rate shown on Attachment 1. The statewide average millage rate is 5.380. Attachment 1 lists the 2010 certified tax roll, the RLE millage rate, the calculated required local tax amount, the PPFAM, and the total RLE millage and PPFAM to be levied. Also included are summary pages from the 2010-11 FEFP second calculation.

District School Superintendents
July 16, 2010
Page 2

Attachment 2 lists the 2008 and 2009 certified tax rolls and the PPFAM calculation. Districts are reminded that the PPFAM millage must be levied in addition to their Required Local Effort millage and any discretionary millages.

EJS/LC/mh

Attachments

cc: District Finance Officers

2010 - 11 FEFP Second Calculation
Certified Required Local Effort Millage Rates

District	Certified 2010 Tax Roll ¹	Certified 2010 Required Local Effort (RLE) Millage Rate ²	Required Local Effort From Taxes	Total Prior Period Funding Adjustment (PPFAM) Rate	Total RLE Millage and PPFAM To Be Levied
	-1-	-2-	-3-	-4-	-5-
1 Alachua	13,187,471,444	5.465	69,186,750	0.019	5.484
2 Baker	890,611,198	5.284	4,517,750		5.284
3 Bay	16,444,217,741	5.397	85,199,465	0.085	5.482
4 Bradford	938,510,520	5.424	4,886,862		5.424
5 Brevard	32,479,172,797	5.112	159,392,190	0.043	5.155
6 Broward	139,194,767,936	5.104	682,032,092	0.029	5.133
7 Calhoun	407,522,656	5.465	2,138,027	0.020	5.485
8 Charlotte	14,635,443,420	5.217	73,298,984	0.126	5.343
9 Citrus	10,414,224,453	5.319	53,177,529	0.023	5.342
10 Clay	9,763,332,245	5.351	50,153,847	0.018	5.369
11 Collier	63,945,875,853	3.428	210,438,204	0.023	3.451
12 Columbia	2,711,871,211	5.414	14,094,788		5.414
13 Miami-Dade	204,460,619,460	5.417	1,063,260,649	0.199	5.616
14 DeSoto	1,524,191,705	5.063	7,408,303	0.140	5.203
15 Dixie	546,905,615	5.291	2,777,931	0.018	5.309
16 Duval	59,145,122,443	5.346	303,542,232		5.346
17 Escambia	15,170,351,227	5.585	81,337,355	0.046	5.631
18 Flagler	8,474,044,227	5.446	44,303,659	0.069	5.515
19 Franklin	2,123,157,751	2.693	5,488,957	0.041	2.734
20 Gadsden	1,510,065,583	5.533	8,020,985	0.044	5.577
21 Gilchrist	700,994,743	5.464	3,677,026	0.025	5.489
22 Glades	629,284,402	5.120	3,093,059	0.053	5.173
23 Gulf	1,623,948,803	5.072	7,907,202	0.069	5.141
24 Hamilton	738,446,272	5.408	3,833,777		5.408
25 Hardee	1,606,485,737	5.329	8,218,524	0.018	5.347
26 Hendry	1,892,333,295	5.629	10,225,866	0.056	5.685
27 Hernando	9,377,651,044	5.148	46,345,102	0.021	5.169
28 Highlands	5,314,161,878	5.118	26,109,965		5.118
29 Hillsborough	70,467,696,301	5.344	361,516,194		5.344
30 Holmes	470,882,389	5.472	2,473,602	0.015	5.487
31 Indian River	14,998,024,735	5.386	77,548,187	0.036	5.422
32 Jackson	1,595,246,117	5.463	8,366,236		5.463
33 Jefferson	596,002,410	5.220	2,986,687	0.088	5.308
34 Lafayette	239,738,329	5.397	1,242,113		5.397
35 Lake	18,847,869,299	5.274	95,427,516	0.001	5.275
36 Lee	58,980,654,259	5.731	324,497,404	0.036	5.767
37 Leon	15,737,485,425	5.503	83,139,247	0.033	5.536
38 Levy	2,056,828,088	5.130	10,129,467	0.025	5.155
39 Liberty	261,669,570	5.547	1,393,422	0.070	5.617
40 Madison	665,427,204	5.485	3,503,873	0.028	5.513
41 Manatee	26,599,241,677	5.343	136,434,958		5.343
42 Marion	18,018,352,773	5.239	90,622,224		5.239
43 Martin	18,510,698,192	4.708	83,662,432		4.708
44 Monroe	20,293,826,976	1.916	37,327,654	0.028	1.944
45 Nassau	7,539,822,131	5.546	40,143,219		5.546
46 Okaloosa	15,559,221,771	5.257	78,523,036	0.029	5.286
47 Okeechobee	1,667,409,676	5.623	9,000,811		5.623
48 Orange	89,012,384,644	5.337	456,056,733	0.059	5.396
49 Osceola	19,238,835,969	5.175	95,578,537	0.042	5.217
50 Palm Beach	134,698,183,829	5.603	724,525,367	0.053	5.656
51 Pasco	22,963,002,249	5.269	116,152,376		5.269
52 Pinellas	63,254,148,064	5.321	323,112,309	0.021	5.342
53 Polk	28,429,603,200	5.294	144,486,067		5.294
54 Putnam	3,997,530,909	5.363	20,581,208		5.363
55 St. Johns	19,659,872,045	5.571	105,144,141		5.571
56 St. Lucie	16,712,045,010	5.573	89,410,778	0.106	5.679
57 Santa Rosa	8,537,191,917	5.555	45,527,137	0.023	5.578
58 Sarasota	44,700,480,106	4.653	199,671,681		4.653
59 Seminole	27,998,890,020	5.339	143,506,631	0.016	5.355
60 Sumter	6,855,632,983	4.984	32,801,736	0.025	5.009
61 Suwannee	1,596,409,725	5.419	8,304,907		5.419
62 Taylor	1,315,434,877	5.141	6,492,145	0.025	5.166
63 Union ¹	257,336,619	5.456	1,347,867	0.051	5.507
64 Volusia	29,341,153,505	5.698	160,498,457	0.041	5.739
65 Wakulla	1,348,795,653	5.447	7,053,014	0.105	5.552
66 Walton	11,725,381,648	2.710	30,504,753	0.039	2.749
67 Washington	1,021,349,210	5.286	5,182,898		5.286
68 Washington Special					
69 FAMU Lab School					
70 FAU - Palm Beach					
71 FAU - St. Lucie					
72 FSU Lab - Broward					
73 FSU Lab - Leon					
74 UF Lab School					
75 Virtual School					
Total	1,445,620,545,163.00	5.380	7,197,944,104		

1. Certified by the Department of Revenue on July 14, 2010
2. State average millage rate is 5.380



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-4205
R. 6/10
Rule 12D-16.002
Florida Administrative Code

Year	2010	County	Gadsden
Name of School District			
Gadsden County School Board			

SECTION I: COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT			
1.	Current year taxable value of real property for operating purposes	\$	1,245,300,126 (1)
2.	Current year taxable value of personal property for operating purposes	\$	251,307,460 (2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	13,457,994 (3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	1,510,065,580 (4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	24,665,398 (5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	1,485,400,182 (6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	1,534,628,720 (7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser		Date
	<i>Michael Johnson FOR CLAY VANLANDINGHAM</i>		06/24/2010

SECTION II: COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER			
Local board millage includes discretionary and capital outlay.			
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.4820	per \$1,000 (9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.4980	per \$1,000 (10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 8,412,835	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 3,833,503	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 12,246,338	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.6640	per \$1,000 (14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.5810	per \$1,000 (15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.5770	per \$1,000 (16)
17.	Current year proposed local board millage rate	2.4980	per \$1,000 (17)
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Critical Capital Outlay or Critical Operating
1.5	.748		.250
			E. Additional Voted Millage

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 8,421,636	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 3,772,144	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 12,193,780	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	- 1.54	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>((Line 16 plus Line 17) divided by (Line 14 plus Line 15), minus 1, multiplied by 100)</i>	-2.06	% (22)
Final public budget hearing		Date 9-7-10	Time 6:00 pm
Place Max Walker Administration Building 35 Martin Luther King, Jr. Blvd. Quincy, FL 32351			

SIGN HERE	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer			Date	
	Title Superintendent of Schools		Contact Name Bonnie Wood		
	Mailing Address 35 Martin Luther King, Jr. Blvd.		Physical Address 35 Martin Luther King, Jr. Blvd.		
	City, State, Zip Quincy, FL 32351		Phone Number 850-627-9651	Fax Number 850-627-5357	

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

1,510,065,583.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort	5.5330		5.5330
2. Prior Period Funding Adjustment Millage	0.0440		0.0440
3. Discretionary Operating	0.7480		0.7480
4. Critical Operating Needs	0.2500		0.2500
5. Additional Operating			
6. Additional Capital Improvement			
7. Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Improvement			
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	8.0750		8.0750

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

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	140,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	140,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	100,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal through State	3299	
Total Federal Through State And Local	3200	100,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	22,142,515.00
Workforce Development	3315	645,816.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	424,459.00
CO & DS Withheld for Administrative Expense	3323	4,371.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	25,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	6,187,846.00
School Recognition Funds	3361	205,547.00
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program	3371	750,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	521,931.00
Total State	3300	31,130,735.00
<i>LOCAL:</i>		
District School Tax	3411	9,531,534.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	1,000.00
Interest, Including Profit On Investment	3430	10,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	40,000.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (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	30,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,066,833.00
Total Local	3400	10,679,367.00
TOTAL ESTIMATED REVENUES		42,050,102.00
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	
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		3,210,000.00
Fund Balance, July 1, 2010	2800	3,210,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		45,260,102.00

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	22,416,627.00	14,679,975.00	3,885,302.00	2,634,465.00	252.00	1,042,124.00	145,796.00	28,713.00
Pupil Personnel Services	6100	1,786,069.00	1,112,824.00	288,157.00	374,055.00	390.00	7,473.00		3,170.00
Instructional Media Services	6200	765,883.00	503,773.00	132,501.00	84,434.00		11,168.00	26,177.00	7,830.00
Instruction and Curriculum Development Services	6300	1,354,348.00	1,047,880.00	258,387.00	29,543.00	69.00	16,526.00	1,943.00	
Instructional Staff Training Services	6400	186,980.00	133,669.00	24,268.00	14,464.00	192.00	10,591.00	665.00	3,131.00
Instruction Related Technology	6500	60,339.00	20,769.00	4,810.00	34,760.00				
Board	7100	746,044.00	152,058.00	314,024.00	242,234.00		3,646.00	2,861.00	31,221.00
General Administration	7200	658,283.00	372,258.00	177,650.00	65,028.00		20,802.00	5,416.00	17,129.00
School Administration	7300	3,070,309.00	2,415,418.00	631,973.00	7,773.00		15,009.00	136.00	
Facilities Acquisition and Construction	7400	83,074.00	66,582.00	16,492.00					
Fiscal Services	7500	539,323.00	340,474.00	83,625.00	102,000.00		12,066.00	622.00	536.00
Food Service	7600								
Central Services	7700	382,844.00	246,387.00	70,204.00	45,665.00		14,463.00	2,871.00	3,254.00
Pupil Transportation Services	7800	3,617,765.00	2,010,196.00	716,238.00	123,931.00	528,188.00	234,911.00	1,156.00	3,145.00
Operation of Plant	7900	5,751,070.00	1,295,865.00	461,955.00	1,734,251.00	2,104,835.00	147,912.00	3,131.00	3,121.00
Maintenance of Plant	8100	1,647,284.00	688,576.00	196,606.00	547,076.00	1,716.00	202,294.00	9,706.00	1,310.00
Administrative Technology Services	8200	455,663.00	203,855.00	54,737.00	133,727.00		6,047.00	34,107.00	23,190.00
Community Services	9100	418,197.00	370,761.00	37,795.00	7,493.00		2,148.00		
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		43,940,102.00	25,661,320.00	7,354,724.00	6,180,899.00	2,635,642.00	1,747,180.00	234,587.00	125,750.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750	1,320,000.00							
TOTAL ENDING FUND BALANCE	2700	1,320,000.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		45,260,102.00							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	2,732,400.00
U.S.D.A. Donated Foods	3265	200,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	157,080.00
Total Federal Through State And Local	3200	3,089,480.00
<i>STATE:</i>		
School Breakfast Supplement	3337	40,000.00
School Lunch Supplement	3338	38,000.00
Other Miscellaneous Revenue	3399	
Total State	3300	78,000.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	194,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	194,000.00
TOTAL ESTIMATED REVENUES		3,361,480.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	300,000.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,661,480.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,260,319.00
Employee Benefits	200	469,571.00
Purchased Services	300	49,850.00
Energy Services	400	18,000.00
Materials and Supplies	500	1,685,240.00
Capital Outlay	600	5,000.00
Other Expenses	700	78,500.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	3,566,480.00
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 Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2011	2710	
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	2750	95,000.00
TOTAL ENDING FUND BALANCE	2700	95,000.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,661,480.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	716,846.47
Total Federal Direct	3100	716,846.47
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	22,538.33
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	
Drug Free Schools	3227	21,427.27
Individuals with Disabilities Education Act (IDEA)	3230	261,518.28
Elementary and Secondary Education Act, Title I	3240	2,554,233.48
Adult General Education	3251	15,643.10
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	402,162.52
Total Federal Through State And Local	3200	3,277,522.98
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,994,369.45
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 Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		3,994,369.45

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	2,698,538.44	855,052.05	335,170.99	521,704.28		203,088.12	445,625.48	337,897.52
Pupil Personnel Services	6100	93,624.53	34,869.55	8,158.53	22,641.26		26,355.19	1,600.00	
Instructional Media Services	6200	4,115.25						4,115.25	
Instruction and Curriculum Development Services	6300	456,828.43	239,753.43	115,010.30	64,103.53		26,766.52	9,419.65	1,775.00
Instructional Staff Training Services	6400	341,594.92	121,113.59	12,049.42	198,766.35		5,723.54		3,942.02
Instruction Related Technology	6500	2,620.81	177.56	2,443.25					
Board	7100								
General Administration	7200	119,721.10		262.32					119,458.78
School Administration	7300	4,677.12	1,066.52		523.00		3,087.60		
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	12,646.48	2,312.19	623.27			1,918.42	7,792.60	
Pupil Transportation Services	7800	206,065.24	2,234.25	14,612.49	64,231.50	49,987.00		75,000.00	
Operation of Plant	7900	34,307.90	5,535.95	12,011.77	12,453.72		967.46	3,339.00	
Maintenance of Plant	8100								
Administrative Technology Services	8200	18,574.51	11,930.95	6,643.56					
Community Services	9100	1,054.72	809.73	244.99					
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,994,369.45	1,274,855.77	507,230.89	884,423.64	49,987.00	267,906.85	546,891.98	463,073.32
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 Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		3,994,369.45							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS -
STATE FISCAL STABILIZATION FUNDS - FUND 431

Page 8

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
State Fiscal Stabilization Funds - K-12	3210	1,763,036.00
State Fiscal Stabilization Funds - Workforce	3211	
State Fiscal Stabilization Funds - VPK	3212	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,763,036.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,763,036.00
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		1,763,036.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS - FUND 431

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	1,763,036.00	1,292,987.00	387,611.00	82,438.00				
Pupil Personnel 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								
Food Services	7600								
Central Services	7700								
Pupil 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		1,763,036.00	1,292,987.00	387,611.00	82,438.00				
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		1,763,036.00							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS -
TARGETED ARRA STIMULUS FUNDS - FUND 432

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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>		
Individuals with Disabilities Education Act (IDEA)	3230	1,060,255.39
Elementary and Secondary Education Act, Title I	3240	861,990.80
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	1,922,246.19
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,922,246.19
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		1,922,246.19

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	954,011.09	280,924.50	13,485.70	403,448.10		131,096.60	87,445.19	37,611.00
Pupil Personnel Services	6100	332,578.18	181,259.50	109,367.80	19,040.30		20,550.33		2,360.25
Instructional Media Services	6200	16,714.70						16,714.70	
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	442,995.16	358,641.75	53,117.24	30,741.75				494.42
Instruction Related Technology	6500								
Board	7100								
General Administration	7200	97,058.53			22,000.00				75,058.53
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	45,343.53	36,000.00	9,343.53					
Pupil Transportation Services	7800	33,545.00	2,016.00	200.00		1,329.00			30,000.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,922,246.19	858,841.75	185,514.27	475,230.15	1,329.00	151,646.93	104,159.89	145,524.20
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		1,922,246.19							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS -
 OTHER ARRA STIMULUS GRANTS - FUND 433

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	24,983.00
Total Federal Direct	3100	24,983.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
TOTAL ESTIMATED REVENUES		24,983.00
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		24,983.00

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION V. SPECIAL REVENUE FUNDS - OTHER ARRA STIMULUS GRANTS - FUND 433

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	24,983.00			24,983.00				
Pupil Personnel 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								
Food Services	7600								
Central Services	7700								
Pupil 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		24,983.00			24,983.00				
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2011	2710								
Restricted Fund Balance, June 30, 2011	2720								
Committed Fund Balance, June 30, 2011	2730								
Assigned Fund Balance, June 30, 2011	2740								
Unassigned Fund Balance, June 30, 2011	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		24,983.00							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2011

NOT APPLICABLE

SECTION VI. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
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 Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel 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	7700	
Pupil 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 Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2011	2710	
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	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, 2011

TENTATIVE BUDGET

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>STATE SOURCES:</i>									
CO & DS Distributed	3321								
CO & DS Withheld for SBE/COBI Bonds	3322								
Cost of Issuing SBE/COBI Bonds	3324	245,000.00	245,000.00						
Interest on Undistributed CO & DS	3325								
SBE/COBI Bond Interest	3326								
Racing Commission Funds	3341								
Total State Sources	3300	245,000.00	245,000.00						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
Local Sales Tax	3418								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES		245,000.00	245,000.00						
<i>OTHER FINANCING SOURCES:</i>									
Sale of Bonds	3710								
Loans	3720								
Proceeds of Certificates of Participation	3750								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600								
TOTAL OTHER FINANCING SOURCES									
Fund Balances, July 1, 2010	2800	49,530.83	47,293.00				2,237.83		
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		294,530.83	292,293.00				2,237.83		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2011

TENTATIVE BUDGET

SECTION VII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stim. Debt Svc.
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	170,000.00	170,000.00						
Interest	720	80,331.25	80,331.25						
Dues and Fees	730								
Miscellaneous Expenses	790								
TOTAL APPROPRIATIONS	9200	250,331.25	250,331.25						
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balances, June 30, 2011	2710								
Restricted Fund Balances, June 30, 2011	2720								
Committed Fund Balances, June 30, 2011	2730								
Assigned Fund Balances, June 30, 2011	2740								
Unassigned Fund Balances, June 30, 2011	2750	44,199.58	41,961.75				2,237.83		
TOTAL ENDING FUND BALANCES	2700	44,199.58	41,961.75				2,237.83		
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		294,530.83	292,293.00				2,237.83		

TENTATIVE BUDGET

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011 14-15 F S Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
FEDERAL SOURCES												
Other Federal Through State	3290											
Total Federal Sources	3200											
STATE SOURCES												
CO & DS Distributed	3321	40,000.00						40,000.00				
Interest on Undistributed CO & DS	3325											
Racing Commission Funds	3341											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
School Infrastructure Thrift Program	3393											
Effort Index Grants	3394											
Smart Schools Small County Asst. Program	3395											
Class Size Reduction/Capital Funds	3396											
Charter School Capital Outlay Funding	3397	125,000.00										
Other Miscellaneous State Revenue	3399										125,000.00	
Total State Sources	3300	165,000.00						40,000.00			125,000.00	
LOCAL SOURCES												
District Local Capital Improvement Tax	3413	2,174,494.00							2,174,494.00			
Local Sales Tax	3418											
Tax Redemptions	3421											
Interest, Including Profit on Investment	3430											
Gifts, Grants, and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year Expenditures	3497											
Total Local Sources	3400	2,174,494.00							2,174,494.00			
TOTAL ESTIMATED REVENUES		2,339,494.00						40,000.00	2,174,494.00		125,000.00	
OTHER FINANCING SOURCES												
Sale of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Certificates of Participation	3750											
Transfers In												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Fund	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balances, July 1, 2010	2800	3,237,689.00						63,919.00	2,361,478.00		812,292.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		5,577,183.00						103,919.00	4,535,972.00		937,292.00	

TENTATIVE BUDGET

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Racetrack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects	399 ARRA Economic Stimulus Projects
<i>Appropriations: (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audio-Visual Materials (Non-Consumable)	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures, and Equipment	640	200,000.00							200,000.00			
Motor Vehicles (Including Buses)	650	600,000.00							600,000.00			
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	2,540,000.00						40,000.00	1,900,000.00		600,000.00	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		3,340,000.00						40,000.00	2,700,000.00		600,000.00	
OTHER FINANCING USES:												
<i>Transfers Out (Function 9700)</i>												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Fund	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700											
TOTAL OTHER FINANCING USES												
Nonspendable Fund Balances, June 30, 2011	2710											
Restricted Fund Balances, June 30, 2011	2720											
Committed Fund Balances, June 30, 2011	2730											
Assigned Fund Balances, June 30, 2011	2740											
Unassigned Fund Balances, June 30, 2011	2750	2,237,183.00						63,919.00	1,835,972.00		337,292.00	
TOTAL ENDING FUND BALANCES	2700	2,237,183.00						63,919.00	1,835,972.00		337,292.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		5,577,183.00						103,919.00	4,535,972.00		937,292.00	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2011

NOT APPLICABLE

SECTION IX. PERMANENT FUND - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	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, 2010	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
Instruction	5000	
Pupil Personnel 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	7700	
Pupil 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		
Nonspendable Fund Balance, June 30, 2011	2710	
Restricted Fund Balance, June 30, 2011	2720	
Committed Fund Balance, June 30, 2011	2730	
Assigned Fund Balance, June 30, 2011	2740	
Unassigned Fund Balance, June 30, 2011	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, 2011

NOT APPLICABLE

SECTION X. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 Self-Insurance Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Assets, July 1, 2010	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (including depreciation)	700								
Total Operating Expenses									
<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 (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Assets, June 30, 2011	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									

NOT APPLICABLE

SECTION XI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
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 Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Assets, July 1, 2010	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS									
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses (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 (Internal Service Funds Only)	950								
To Permanent Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Assets, June 30, 2011	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS									