



District Operating Budget

2023-2024

For purposes of Approving Final Millage Rates and Operating Budget

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2023-24

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		2,328,432,570.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	3.2090		3.2090
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.2500	0.2500
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.4570	0.2500	5.7070

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	78,250.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	78,250.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	35,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	124,900.00
Total Federal Through State and Local	3200	159,900.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	12,111,209.00
Workforce Development	3315	1,648,916.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	150,000.00
Adults With Disabilities	3318	42,500.00
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	13,500.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	2,504,672.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	445,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	3,500.00
Total State	3300	17,142,547.00
<i>LOCAL:</i>		
District School Taxes	3411	9,403,887.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	45,000.00
Investment Income	3430	150,000.00
Gifts, Grants and Bequests	3440	85,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	3,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	315,000.00
Continuing Workforce Education Course Fees	3463	3,000.00
Capital Improvement Fees	3464	15,000.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	32,000.00
Other Student Fees	3469	
Preschool Program Fees	3471	155,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	112,500.00
Total Local	3400	10,319,887.00
TOTAL ESTIMATED REVENUES		27,700,584.00
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	675,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	675,000.00
TOTAL OTHER FINANCING SOURCES		675,000.00
Fund Balance, July 1, 2023	2800	4,749,538.06
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		33,125,122.06

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (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	14,809,069.26	10,169,193.49	3,397,125.88	305,628.62	1,854.82	652,366.73	145,417.27	137,482.45
Student Support Services	6100	1,501,796.47	813,031.42	262,526.94	426,208.07		30.04		
Instructional Media Services	6200	380,621.15	235,891.55	79,824.51	50,390.89			14,514.20	
Instruction and Curriculum Development Services	6300	411,767.22	335,909.71	71,208.18	4,649.33				
Instructional Staff Training Services	6400	383,583.33	258,277.81	62,500.92	58,344.32		4,210.27		250.01
Instruction-Related Technology	6500	266,385.06	153,653.22	60,220.13	52,111.71				400.00
Board	7100	374,151.60	153,444.75	126,641.30	89,825.55			3,740.00	500.00
General Administration	7200	477,344.43	207,256.95	112,776.09	74,097.65	83.96	21,377.33	1,603.98	60,148.47
School Administration	7300	2,429,119.78	1,823,138.82	589,491.91	13,903.07	196.01		372.22	2,017.75
Facilities Acquisition and Construction	7400	78,592.17						78,592.17	
Fiscal Services	7500	369,283.45	242,732.28	77,583.24	36,860.08		9,221.11	1,097.23	1,789.51
Food Service	7600	394,243.08	241,809.97	78,686.22	73,547.19	199.70			
Central Services	7700	2,134,423.24	1,136,931.74	519,835.96	57,333.41	261,814.63	100,028.72	5,521.56	52,957.22
Student Transportation Services	7800	4,101,891.72	766,526.18	324,421.87	2,089,684.25	761,743.45	102,371.67	34,505.67	22,638.63
Operation of Plant	7900	383,646.52	280,450.39	81,511.89	21,684.24				
Maintenance of Plant	8100	352,336.69	151,683.64	52,669.19	146,832.97		799.05	351.84	
Administrative Technology Services	8200	212,572.84	88,284.12	25,980.77	8,045.18		1,200.00		89,062.77
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		29,060,828.01	17,058,216.04	5,923,005.00	3,509,146.53	1,025,892.57	891,604.92	285,716.14	367,246.81
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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750	4,064,294.05							
TOTAL ENDING FUND BALANCE	2700	4,064,294.05							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		33,125,122.06							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	1,934,000.00
USDA-Donated Commodities	3265	145,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	41,000.00
Total Federal Through State and Local	3200	2,120,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	11,854.00
School Lunch Supplement	3338	12,700.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	24,554.00
<i>LOCAL:</i>		
Investment Income	3430	5,000.00
Gifts, Grants and Bequests	3440	1,200.00
Food Service	3450	69,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	75,200.00
TOTAL ESTIMATED REVENUES		2,219,754.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service 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, 2023	2800	618,155.86
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,837,909.86

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	748,373.60
Employee Benefits	200	334,453.12
Purchased Services	300	22,668.67
Energy Services	400	38,341.14
Materials and Supplies	500	1,026,098.36
Capital Outlay	600	92,106.29
Other	700	102,978.18
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		2,365,019.36
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, 2024	2710	
Restricted Fund Balance, June 30, 2024	2720	472,890.50
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	
Unassigned Fund Balance, June 30, 2024	2750	
TOTAL ENDING FUND BALANCE	2700	472,890.50
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,837,909.86

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	31,612.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	31,612.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	142,902.95
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	113,485.49
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	246,016.54
Individuals with Disabilities Education Act (IDEA)	3230	1,533,171.04
Elementary and Secondary Education Act, Title I	3240	1,853,067.76
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	140,503.09
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	177,712.75
Total Federal Through State And Local	3200	4,206,859.62
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,238,471.62
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,238,471.62

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	2,547,196.50	1,299,242.37	469,107.88	377,716.10		186,002.23	174,591.55	40,536.37
Student Support Services	6100	689,565.38	447,525.16	118,379.38	100,675.70		22,785.14		200.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	216,669.66	87,139.97	26,148.94	85,180.64		18,200.11		
Instructional Staff Training Services	6400	511,475.86	234,131.69	57,751.16	186,836.48		17,737.89	2,518.65	12,499.99
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300	153,286.08					2,687.09	145.00	150,453.99
Facilities Acquisition and Construction	7400	1,842.31					1,734.55	107.76	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,673.43	1,365.00	308.43					
Student Transportation Services	7800	85,150.40	47,913.57	18,764.44	15,742.39				2,730.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	31,612.00							31,612.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		4,238,471.62	2,117,317.76	690,460.23	766,151.31		249,147.01	177,362.96	238,032.35
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,238,471.62							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	29,556.38
Total Federal Direct	3100	29,556.38
<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		29,556.38
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		29,556.38

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - 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	2,003.89						2,003.89	
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	27,552.49						27,552.49	
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		29,556.38						29,556.38	
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		29,556.38							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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	116,433.69
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	116,433.69
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		116,433.69
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		116,433.69

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (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	96,707.19	11,572.50	3,002.56	13,159.85	3,539.00	14,533.46	49,467.98	1,431.84
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400	2,289.00			2,289.00				
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	17,437.50						17,437.50	
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		116,433.69	11,572.50	3,002.56	15,448.85	3,539.00	14,533.46	66,905.48	1,431.84
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		116,433.69							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

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	4,325,005.16
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	4,325,005.16
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		4,325,005.16
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,325,005.16

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (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	2,255,900.74	1,046,195.38	212,431.39	82,636.97		713,325.00	201,312.00	
Student Support Services	6100	302,654.77	177,844.49	46,062.08	75,285.13		3,463.07		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,500.00			5,500.00				
Instructional Staff Training Services	6400	99,642.45	37,958.12	6,419.82	47,726.37		38.14	7,500.00	
Instruction-Related Technology	6500	23,975.71						23,975.71	
Board	7100								
General Administration	7200	48,185.38							48,185.38
School Administration	7300								
Facilities Acquisition and Construction	7400	347,690.67						347,690.67	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	3,950.00			3,950.00				
Student Transportation Services	7800	435,331.00	96,600.00	21,139.00	16,952.00	165,691.00		134,949.00	
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,522,830.72	1,358,597.99	286,052.29	232,050.47	165,691.00	716,826.21	715,427.38	48,185.38
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	802,174.44							
To Enterprise Funds	990								
Total Transfers Out	9700	802,174.44							
TOTAL OTHER FINANCING USES		802,174.44							
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,325,005.16							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

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

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	2,301.86
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	51,944.28
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	54,246.14
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		54,246.14
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, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		54,246.14

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (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	33,286.14			2,301.86		21,984.28	8,620.00	380.00
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	5,516.00			5,516.00				
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400	15,444.00						15,444.00	
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		54,246.14			7,817.86		21,984.28	24,064.00	380.00
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, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		54,246.14							

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>FEDERAL DIRECT SOURCES:</i>						
Miscellaneous Federal Direct	3199					
Total Federal Direct Sources	3100					
<i>FEDERAL THROUGH STATE AND LOCAL:</i>						
Miscellaneous Federal Through State	3299					
Total Federal Through State and Local	3200					
<i>STATE SOURCES:</i>						
CO&DS Distributed	3321	102,798.54	102,798.54			
Interest on Undistributed CO&DS	3325	1,555.92	1,555.92			
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341					
State Through Local	3380					
Public Education Capital Outlay (PECO)	3391					
Classrooms First Program	3392					
SMART Schools Small County Assistance Program	3395					
Class Size Reduction Capital Outlay	3396					
Charter School Capital Outlay Funding	3397					
Other Miscellaneous State Revenues	3399	4,500.00			4,500.00	
Total State Sources	3300	108,854.46	104,354.46		4,500.00	
<i>LOCAL SOURCES:</i>						
District Local Capital Improvement Tax	3413	3,352,943.00		3,352,943.00		
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Tax Redemptions	3421					
Investment Income	3430	31,186.36	486.36	30,000.00	700.00	
Gifts, Grants and Bequests	3440					
Miscellaneous Local Sources	3490					
Impact Fees	3496					
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	3,384,129.36	486.36	3,382,943.00	700.00	
TOTAL ESTIMATED REVENUES		3,492,983.82	104,840.82	3,382,943.00	5,200.00	
OTHER FINANCING SOURCES						
Issuance of Bonds	3710					
Loans	3720					
Sale of Capital Assets	3730					
Loss Recoveries	3740					
Proceeds of Lease-Purchase Agreements	3750					
Proceeds from Special Facility Construction Account	3770					
<i>Transfers In:</i>						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund (Capital Projects Only)	3650					
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600					
TOTAL OTHER FINANCING SOURCES						
Fund Balance, July 1, 2023	2800	1,476,794.01	173,548.93	1,128,979.55	174,265.53	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,969,777.83	278,389.75	4,511,922.55	179,465.53	

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>						
Library Books (New Libraries)	610					
Audiovisual Materials	620					
Buildings and Fixed Equipment	630					
Furniture, Fixtures and Equipment	640	521,405.02		521,405.02		
Motor Vehicles (Including Buses)	650	696,381.00		696,381.00		
Land	660					
Improvements Other Than Buildings	670	119,491.08		64,491.08	55,000.00	
Remodeling and Renovations	680	1,376,046.32	164,701.53	1,195,707.19	15,637.60	
Computer Software	690					
Charter School Local Capital Improvement	793					
Charter School Capital Outlay Sales Tax	795					
Redemption of Principal	710	59,480.00		59,480.00		
Interest	720					
Dues and Fees	730					
TOTAL APPROPRIATIONS		2,772,803.42	164,701.53	2,537,464.29	70,637.60	
OTHER FINANCING USES:						
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	675,000.00		675,000.00		
To Debt Service Funds	920					
To Special Revenue Funds	940					
Interfund (Capital Projects Only)	950					
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700	675,000.00		675,000.00		
TOTAL OTHER FINANCING USES		675,000.00		675,000.00		
Nonspendable Fund Balance, June 30, 2024	2710					
Restricted Fund Balance, June 30, 2024	2720					
Committed Fund Balance, June 30, 2024	2730					
Assigned Fund Balance, June 30, 2024	2740	1,521,974.41	113,688.22	1,299,458.26	108,827.93	
Unassigned Fund Balance, June 30, 2024	2750					
TOTAL ENDING FUND BALANCES	2700	1,521,974.41	113,688.22	1,299,458.26	108,827.93	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,969,777.83	278,389.75	4,511,922.55	179,465.53	

DISTRICT SCHOOL BOARD OF TAYLOR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XVI. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	791 Other Internal Service
<i>OPERATING REVENUES:</i>				
Charges for Services	3481			
Charges for Sales	3482			
Premium Revenue	3484	3,893,028.87	3,893,028.87	
Other Operating Revenues	3489			
Total Operating Revenues		3,893,028.87	3,893,028.87	
<i>NONOPERATING REVENUES:</i>				
Investment Income	3430	4,200.00	4,200.00	
Gifts, Grants and Bequests	3440			
Other Miscellaneous Local Sources	3495	1,375.12	1,375.12	
Loss Recoveries	3740			
Gain on Disposition of Assets	3780			
Total Nonoperating Revenues		5,575.12	5,575.12	
<i>Transfers In:</i>				
From General Fund	3610			
From Debt Service Funds	3620			
From Capital Projects Funds	3630			
From Special Revenue Funds	3640	802,174.44	802,174.44	
Interfund (Internal Service Funds Only)	3650			
From Permanent Funds	3660			
From Enterprise Funds	3690			
Total Transfers In	3600	802,174.44	802,174.44	
Net Position, July 1, 2023	2880	288,103.13	288,103.13	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		4,988,881.56	4,988,881.56	
ESTIMATED EXPENSES				
	Object			
<i>OPERATING EXPENSES: (Function 9900)</i>				
Salaries	100			
Employee Benefits	200			
Purchased Services	300	4,098,950.00	4,098,950.00	
Energy Services	400			
Materials and Supplies	500			
Capital Outlay	600			
Other (including Depreciation)	700	1,050.00	1,050.00	
Total Operating Expenses		4,100,000.00	4,100,000.00	
<i>NONOPERATING EXPENSES: (Function 9900)</i>				
Interest	720			
Loss on Disposition of Assets	810			
Total Nonoperating Expenses				
<i>Transfers Out: (Function 9700)</i>				
To General Fund	910			
To Debt Service Funds	920			
To Capital Projects Funds	930			
To Special Revenue Funds	940			
Interfund Transfers (Internal Service Funds Only)	950			
To Permanent Funds	960			
To Enterprise Funds	990			
Total Transfers Out	9700			
Net Position, June 30, 2024	2780	888,881.56	888,881.56	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		4,988,881.56	4,988,881.56	