

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. \_\_\_\_\_

DATE OF SCHOOL BOARD MEETING: September 4, 2018

TITLE OF AGENDA ITEMS: Resolution Number 18-01(reaffirmed at final budget hearing) and FDOE form ESE 524

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt by resolution the final millage rates for the 2018-2019 fiscal year. Note: these millage rates were initially approved July 31, 2018 tentative budget meeting. None of the rates have changed since the tentative budget approval.

FUND SOURCE: General Fund and Capital Project

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

PREPARED BY: LaClarence Mays

POSITION: Budget Manager

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 \_\_\_\_\_  
Be sure that the Comptroller has signed the budget page.

**Resolution Number 18-01(Reaffirmed as of September 5, 2018)**

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Gadsden County School Board adopted the tentative millage rates for the fiscal year 2018-2019 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	4.2220	\$6,401,444
Capital Outlay	1.5000	\$2,274,317
Discretionary Operating	0.7480	\$1,134,126
Discretionary Capital Improvement	0.0000	\$
Additional Voted Millage	0.0000	\$
Debt	0.0000	\$

**The total millage rate to be levied is less than the roll-back rate computed pursuant to Section 200.065(1), F.S. by 1.35 percent.**

**NOW THEREFORE, BE IT RESOLVED:**

That the Gadsden County School Board, adopted each tentative millage rate for the fiscal year July 1, 2018 to June 30, 2019 on July 31, 2018 by separate vote prior to adopting the tentative budget.

\_\_\_\_\_  
Chairman

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

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, 2018, AND ENDING JUNE 30, 2019.

WHEREAS, section 1011.04, Florida Statutes, 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, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

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

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

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,579,386,696</u>	Required Local Effort	\$ <u>6,401,444</u>	<u>4.2220</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(c), F.S.</small>
	Total Required Millage	\$ <u>6,401,444</u>	<u>4.2220</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,579,386,696</u>	Discretionary Operating	\$ <u>1,134,126</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
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ 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>1,579,386,696</u>	Local Capital Improvement	\$ <u>2,274,317</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>      </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	<u>      </u> mills s. 1010.40, F.S.
\$ _____	_____	\$ _____	<u>      </u> mills s. 1011.74, F.S.
\$ _____	_____	\$ _____	<u>      </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.35 PERCENT.

STATE OF FLORIDA  
COUNTY OF GADSDEN

I, Roger P. Milton, 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 4, 2018.

\_\_\_\_\_  
Signature of District School Superintendent

\_\_\_\_\_  
Date of Signature

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

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. \_\_\_\_\_

DATE OF SCHOOL BOARD MEETING: September 4, 2018

TITLE OF AGENDA ITEMS: Resolution Number 18-02

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt by resolution the final budget for fiscal year 2018-2019.

FUND SOURCE: All Funds listed in the budget

AMOUNT: Refer to the final budget

PREPARED BY: LaClarence Mays

POSITION: Budget Manager

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 \_\_\_\_\_  
Be sure that the Comptroller has signed the budget page.

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**Resolution Number 18-02**

**A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-2019.**

WHEREAS, the School Board of Gadsden County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the Gadsden County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Gadsden County School Board adopted the final millage rates and the budget in amount of \$59,174,251.88 for the fiscal year 2018-2019.

**NOW THEREFORE, BE IT RESOLVED:**

That the attached budget of Gadsden County School Board, 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, 2018 to June 30, 2019.

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Chairman

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 DISTRICT SUMMARY BUDGET  
 Fiscal Year 2018-19

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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

1,579,386,696.00
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B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES			
	Nonvoted	Voted	Total
1. Required Local Effort	4.2220		4.2220
2. Prior-Period Funding Adjustment Millage			
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			
<b>TOTAL MILLS</b>	<b>6.4700</b>		<b>6.4700</b>

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
For Fiscal Year Ending June 30, 2019

**SECTION II. GENERAL FUND - FUND 100**

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ESTIMATED REVENUES	Account Number	
<b>FEDERAL:</b>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	50,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	50,000.00
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
Medicaid	3202	287,789.56
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	287,789.56
<b>STATE:</b>		
Florida Education Finance Program (FEFP)	3310	23,464,023.00
Workforce Development	3315	349,103.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	100,000.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.00
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	889.48
State License Tax	3343	14,795.94
District Discretionary Lottery Funds	3344	8,201.00
Class Size Reduction Operating Funds	3355	5,168,704.00
Florida School Recognition Funds	3361	234,338.00
Voluntary Prekindergarten Program (VPK)	3371	626,033.35
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	816,983.00
Total State	3300	31,010,691.77
<b>LOCAL:</b>		
District School Taxes	3411	7,535,570.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	25,000.00
Investment Income	3430	
Gifts, Grants and Bequests	3440	5,000.00
Adult General Education Course Fees	3461	
Postsecondary Career Certificate and Applied Technology Diploma	3462	50,000.00
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	622,825.00
Total Local	3400	8,238,395.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>39,586,876.33</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	5,000.00
	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	1,500,000.00
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	1,500,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,505,000.00</b>
Fund Balance, July 1, 2018	2800	1,176,718.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>42,268,594.33</b>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ending June 30, 2019

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	20,861,902.68	13,000,000.00	3,700,000.00	3,458,855.19		685,808.98	17,238.51	
Student Support Services	6100	1,976,162.31	1,500,000.00	395,500.00	79,897.26		765.05		
Instructional Media Services	6200	619,257.04	405,500.00	102,000.00	111,757.04				
Instruction and Curriculum Development Services	6300	1,069,179.61	805,000.00	205,000.00	54,670.21		2,317.43	2,191.97	
Instructional Staff Training Services	6400	469,931.44	350,000.00	80,500.00	36,429.67		3,001.77		
Instruction-Related Technology	6500	233,201.32	37,000.00	8,000.00	52,741.93		19,780.39	115,679.00	
Board	7100	381,290.85	150,000.00	122,500.00	100,537.07		7,550.78	703.00	
General Administration	7200	660,468.48	350,000.00	185,000.00	99,806.36		19,509.59	6,152.53	
School Administration	7300	3,399,877.89	2,700,000.00	696,000.00	2,127.95		249.94	1,500.00	
Facilities Acquisition and Construction	7400	138,279.95	72,000.00	12,000.00				54,279.95	
Fiscal Services	7500	726,980.64	445,000.00	115,500.00	46,873.53		17,519.59	102,087.52	
Food Service	7600	12,600.00	11,500.00	1,100.00					
Central Services	7700	317,031.58	176,000.00	51,500.00	79,908.24		9,623.34		
Student Transportation Services	7800	3,666,402.68	2,200,000.00	715,500.00	154,795.03	265,092.25	257,995.80	73,019.60	
Operation of Plant	7900	4,140,022.77	1,400,000.00	485,500.00	793,110.53	1,206,716.52	227,396.19	27,299.53	
Maintenance of Plant	8100	1,302,742.60	545,000.00	162,500.00	397,876.94	4,175.94	86,784.16	106,405.56	
Administrative Technology Services	8200	889,530.58	345,000.00	95,500.00	349,027.28		32,896.13	67,107.17	
Community Services	9100	14,759.00	13,059.00	1,200.00			500.00		
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		40,879,621.42	24,505,059.00	7,134,800.00	5,818,414.23	1,475,984.71	1,371,699.14	573,664.34	
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 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							
<b>TOTAL OTHER FINANCING USES</b>		201,366.62							
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750	1,187,606.29							
<b>TOTAL ENDING FUND BALANCE</b>	2700	1,187,606.29							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		42,268,594.33							

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	4,009,610.00
USDA-Donated Commodities	3265	178,900.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	15,520.00
Total Federal Through State and Local	3200	4,204,030.00
<i>STATE:</i>		
School Breakfast Supplement	3337	37,791.00
School Lunch Supplement	3338	38,992.00
State Through Local	3380	36,252.00
Other Miscellaneous State Revenues	3399	
Total State	3300	113,035.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	113,738.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	113,738.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,430,803.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
<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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	848,600.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>5,279,403.00</b>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,359,890.00
Employee Benefits	200	517,192.00
Purchased Services	300	102,283.00
Energy Services	400	9,960.00
Materials and Supplies	500	1,834,237.00
Capital Outlay	600	72,167.00
Other	700	99,324.00
Capital Outlay (Function 9300)	600	500,000.00
<b>TOTAL APPROPRIATIONS</b>		<b>4,495,053.00</b>
<b>OTHER FINANCING USES:</b>		
<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	
<b>TOTAL OTHER FINANCING USES</b>		
Nonspendable Fund Balance, June 30, 2019	2710	112,426.00
Restricted Fund Balance, June 30, 2019	2720	
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	671,924.00
Unassigned Fund Balance, June 30, 2019	2750	
<b>TOTAL ENDING FUND BALANCE</b>	2700	<b>784,350.00</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>5,279,403.00</b>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ending June 30, 2019

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	2,000,498.00
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	2,000,498.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	171,946.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	291,461.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,563,119.00
Elementary and Secondary Education Act, Title I	3240	2,848,020.36
Language Instruction - Title III	3241	70,000.00
Twenty-First Century Schools - Title IV	3242	1,295,331.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	84,800.00
Total Federal Through State And Local	3200	6,324,677.36
<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	
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,325,175.36</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans		
Sale of Capital Assets	3720	
Loss Recoveries	3730	
	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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2018	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>8,325,175.36</b>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

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	4,535,269.01	1,926,281.17	456,058.68	754,259.50	1,858.57	943,248.59	433,075.69	20,486.81
Student Support Services	6100	1,031,488.13	602,992.00	148,118.00	251,043.00		27,835.13		1,500.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	868,813.00	495,422.00	118,901.00	142,490.00		75,000.00	12,000.00	25,000.00
Instructional Staff Training Services	6400	1,051,020.00	299,550.00	72,132.00	310,333.00		16,705.00		352,300.00
Instruction-Related Technology	6500	259,932.00			62,396.00			197,536.00	
Board	7100								
General Administration	7200	18,106.22	13,000.00	5,106.22					
School Administration	7300	26,662.00	24,462.00	2,200.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	107,802.00	88,852.00	13,950.00	5,000.00				
Student Transportation Services	7800	323,330.00	14,726.00	3,334.00	305,270.00				
Operation of Plant	7900	75,229.00	25,000.00	6,000.00	44,229.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200	5,900.00			5,900.00				
Community Services	9100	21,624.00	18,020.00	3,604.00					
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>8,325,175.36</b>	<b>3,508,305.17</b>	<b>829,403.90</b>	<b>1,880,920.50</b>	<b>1,858.57</b>	<b>1,062,788.72</b>	<b>642,611.69</b>	<b>399,286.81</b>
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>8,325,175.36</b>							

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI 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
<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 Withheld for SBE/COBI Bonds	3322	217,077.24	217,077.24						
SBE/COBI Bond Interest	3326	39.95	39.95						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	217,117.19	217,117.19						
<i>LOCAL SOURCES:</i>									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Rent	3425								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Total Local Sources	3400								
<b>TOTAL ESTIMATED REVENUES</b>		217,117.19	217,117.19						
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610	201,366.62						201,366.62	
From Capital Projects Funds	3630	185,861.83			185,861.83				
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	387,228.45			185,861.83			201,366.62	
<b>TOTAL OTHER FINANCING SOURCES</b>		387,228.45			185,861.83			201,366.62	
Fund Balance, July 1, 2018	2800								
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		604,345.64	217,117.19		185,861.83			201,366.62	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI 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
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	510,601.97	183,000.00		183,331.85			144,270.12	
Interest	720	93,678.49	34,052.01		2,529.98			57,096.50	
Dues and Fees	730	65.18	65.18						
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	604,345.64	217,117.19		185,861.83			201,366.62	
<b>OTHER FINANCING USES:</b>									
Payments to Refunding Escrow Agent (Function 9299)	760								
<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 Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		604,345.64	217,117.19		185,861.83			201,366.62	

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	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 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<b>FEDERAL DIRECT SOURCES:</b>												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
<b>FEDERAL THROUGH STATE AND LOCAL:</b>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<b>STATE SOURCES:</b>												
CO&DS Distributed	3321	72,000.00						72,000.00				
Interest on Undistributed CO&DS	3325	872.00						872.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	158,451.00				158,451.00						
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											
Total State Sources	3300	231,323.00				158,451.00		72,872.00				
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	2,274,317.00							2,274,317.00			
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											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,274,317.00							2,274,317.00			
<b>TOTAL ESTIMATED REVENUES</b>		2,505,640.00				158,451.00		72,872.00	2,274,317.00			
<b>OTHER FINANCING SOURCES</b>												
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											
<b>Transfers In:</b>												
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											
<b>TOTAL OTHER FINANCING SOURCES</b>												
Fund Balance, July 1, 2018	2800	578,322.00						335,068.00	243,254.00			
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		3,083,962.00				158,451.00		407,940.00	2,517,571.00			

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2019

SECTION VII. 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 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	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											
Motor Vehicles (Including Buses)	650	500,000.00							500,000.00			
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	490,160.17				158,451.00			331,709.17			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	300.00						300.00				
<b>TOTAL APPROPRIATIONS</b>		<b>990,460.17</b>				<b>158,451.00</b>		<b>300.00</b>	<b>831,709.17</b>			
<i>OTHER FINANCING USES:</i>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,500,000.00							1,500,000.00			
To Debt Service Funds	920	185,861.83							185,861.83			
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	1,685,861.83							1,685,861.83			
<b>TOTAL OTHER FINANCING USES</b>		<b>1,685,861.83</b>							<b>1,685,861.83</b>			
Nonspendable Fund Balance, June 30, 2019	2710											
Restricted Fund Balance, June 30, 2019	2720	407,640.00						407,640.00				
Committed Fund Balance, June 30, 2019	2730											
Assigned Fund Balance, June 30, 2019	2740											
Unassigned Fund Balance, June 30, 2019	2750											
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>407,640.00</b>						<b>407,640.00</b>				
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>3,083,962.00</b>				<b>158,451.00</b>		<b>407,940.00</b>	<b>2,517,571.00</b>			

SUMMARY SHEET

RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA

AGENDA ITEM NO. \_\_\_\_\_

DATE OF SCHOOL BOARD MEETING: September 4, 2018

TITLE OF AGENDA ITEMS: Resolution 18-03 Board's Intention on Use of General Funds

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To approve the Board's intention that services, identified in the previously adopted budgets by Resolutions 18-01 and 18-02 as well as any subsequent budget 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: N/A

PREPARED BY: LaClarence Mays

POSITION: Budget Manager

INTERNAL INSTRUCTIONS TO BE COMPLETED BY PREPARER

\_\_\_\_\_ Number of ORIGINAL SIGNATURES NEEDED by preparer.

SUPERINTENDENT'S SIGNATURE: page(s) numbered \_\_\_\_\_

CHAIRMANS'S SIGNATURE: page(s) numbered \_\_\_\_\_  
Be sure that the Comptroller has signed the budget page.