

# AGENDA

## TENTATIVE BUDGET HEARING

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

July 25, 2017

6:00 P.M.

THIS TENTATIVE BUDGET HEARING IS OPEN TO THE PUBLIC

1. CALL TO ORDER
2. PUBLIC HEARING – Tentative Budget and Millage Rate
  - a. Approval of Resolution Number 17-01 for the Tentative Millage Rates for the 2017 – 2018 fiscal year – **SEE PAGE #2**  
  
Fund Source: All Funds Budget  
Amount: Refer to millage rates and amounts stated in the resolution  
  
ACTION REQUESTED: The Superintendent recommends approval.
  - b. Approval of Resolution Number 17-02 for the 2017 -2018 Tentative Budget for fiscal year 2017 – 2018 – **SEE PAGE #4**  
  
Fund Source: All Funds Budget  
Amount: Refer to tentative budget and/or budget summary attached to agenda item  
  
ACTION REQUESTED: The Superintendent recommends approval.
3. EDUCATIONAL 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 25, 2017

TITLE OF AGENDA ITEMS: Resolution Number 17-01

DIVISION: Finance Department

PURPOSE AND SUMMARY OF ITEMS: To adopt by resolution the tentative millage rates for the 2017-2018 fiscal year.

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 17-01

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, 2017 to June 30, 2018; 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 2017-2018 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort including Prior Period Funding Adjustment	4.2890	\$6,261,798
Capital Outlay	1.5000	\$2,189,951
Discretionary Operating	0.7480	\$1,092,055
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 3.03 percent.**

NOW THEREFORE, BE IT RESOLVED:

That the Gadsden County School Board, adopted each tentative millage rate for the fiscal year July 1, 2017 to June 30, 2018 on July 25, 2016 by separate vote prior to adopting the tentative budget.

\_\_\_\_\_  
Chairman

**SUMMARY SHEET**

**RECOMMENDATION TO SUPERINTENDENT FOR SCHOOL BOARD AGENDA**

**AGENDA ITEM NO.** 2b

**DATE OF SCHOOL BOARD MEETING:** July 25, 2017

**TITLE OF AGENDA ITEMS:** Resolution Number 17-02

**DIVISION:** Finance Department

**PURPOSE AND SUMMARY OF ITEMS:** To adopt by resolution the tentative budget for fiscal year 2017-2018.

**FUND SOURCE:** All Funds budget

**AMOUNT:** Refer to tentative 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.

**Resolution Number 17-02**

A RESOLUTION OF THE GADSDEN COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2017- 2018.

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, 2017 to June 30, 2018; and

WHEREAS, the Gadsden County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2017-2018.

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 \$61,829,232.17 for the fiscal year 2017-2018.

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, 2017 to June 30, 2018.

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Chairman

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser		1,520,798,787.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.2890	4.2890
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		
TOTAL MILLS	6.5370	6.5370

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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	23,969.00
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	51,138.09
<b>Total Federal Direct</b>	<b>3100</b>	<b>75,107.09</b>
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	200,000.00
National Forest Funds	3255	
Federal Through Local	3280	250,000.00
Miscellaneous Federal Through State	3299	
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>450,000.00</b>
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,963,627.00
Workforce Development	3315	383,169.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	63,750.00
CO&DS Withheld for Administrative Expenditure	3323	4,371.00
Diagnostic and Learning Resources Centers	3335	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	4,417.40
State License Tax	3343	16,422.76
District Discretionary Lottery Funds	3344	83,159.00
Class Size Reduction Operating Funds	3355	5,258,677.00
Florida School Recognition Funds	3361	
Excellent Teaching Program	3363	
Voluntary Prekindergarten Program (VPK)	3371	450,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	250,000.00
<b>Total State</b>	<b>3300</b>	<b>31,700,843.16</b>
<i>LOCAL:</i>		
District School Taxes	3411	7,353,853.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	14,742.00
Investment Income	3430	45,356.61
Gifts, Grants and Bequests	3440	1,275.00
Adult General Education Course Fees	3461	746.08
Postsecondary Career Certificate and Applied Technology Diploma	3462	33,202.89
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	1,000,000.00
<b>Total Local</b>	<b>3400</b>	<b>8,449,175.58</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>40,675,125.83</b>
<b>OTHER FINANCING SOURCES</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	1,300,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
<b>Total Transfers In</b>	<b>3600</b>	<b>1,300,000.00</b>
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,300,000.00</b>
Fund Balance, July 1, 2017	2800	1,379,788.21
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>43,354,914.04</b>

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

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	22,776,022.18	16,289,060.59	4,047,136.77	1,676,566.28		700,000.00	27,986.28	35,272.26
Student Support Services	6100	1,859,547.02	1,446,079.99	357,122.86	51,803.34		4,540.83		
Instructional Media Services	6200	577,253.31	416,073.74	100,947.84	60,231.73				
Instruction and Curriculum Development Services	6300	1,035,593.11	773,459.57	194,003.22	68,130.32				
Instructional Staff Training Services	6400	247,780.51	157,392.90	29,279.20	35,277.24		20,264.29	1,314.88	4,252.00
Instruction-Related Technology	6500	226,471.10	30,074.91	11,039.99	60,916.14		1,479.09	122,960.97	
Board	7100	395,540.37	135,597.87	95,161.32	99,997.00		4,555.21		60,228.97
General Administration	7200	707,111.92	359,843.78	165,875.59	59,266.59		20,106.50	12,339.54	89,679.92
School Administration	7300	3,598,478.34	2,857,926.29	724,344.28	2,385.93		1,090.00	12,731.84	
Facilities Acquisition and Construction	7400	85,997.33	70,555.00	11,477.33				3,965.00	
Fiscal Services	7500	449,293.14	325,229.09	82,766.09	15,866.20	157.54	17,162.42	7,568.19	543.61
Food Service	7600	43,127.78	37,624.72	5,503.06					
Central Services	7700	342,392.59	227,822.82	56,606.25	50,414.13		4,645.99	978.40	1,925.00
Student Transportation Services	7800	2,548,671.15	1,345,914.80	645,323.12	177,183.19	267,912.64	98,516.46	13,364.95	455.99
Operation of Plant	7900	4,045,768.35	1,261,951.74	469,381.35	890,558.75	1,328,975.81	93,859.50	1,016.20	25.00
Maintenance of Plant	8100	1,276,052.13	819,117.27	150,822.51	252,656.11	2,628.54	49,020.40	842.30	965.00
Administrative Technology Services	8200	863,070.46	378,291.32	97,061.24	274,169.66	24.65	30,448.66	82,719.23	355.70
Community Services	9100	242,986.96	222,927.39	19,834.57	150.00		75.00		
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		41,321,157.75	27,154,943.79	7,263,686.59	3,775,572.61	1,599,699.18	1,045,764.35	287,787.78	193,703.45
<b>OTHER FINANCING USES:</b>									
<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								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700	2,033,756.29							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		43,354,914.04							



**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

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

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,759,364.00
USDA-Donated Commodities	3265	180,213.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	15,520.00
<b>Total Federal Through State and Local</b>	<b>3200</b>	<b>3,955,097.00</b>
<i>STATE:</i>		
School Breakfast Supplement	3337	37,791.00
School Lunch Supplement	3338	38,992.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
<b>Total State</b>	<b>3300</b>	<b>76,783.00</b>
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Food Service	3450	127,658.00
Other Miscellaneous Local Sources	3495	
<b>Total Local</b>	<b>3400</b>	<b>127,658.00</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>4,159,538.00</b>
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>Total Transfers In</b>	<b>3600</b>	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	1,418,548.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>5,578,086.00</b>

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**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	2,015,579.00
Capital Outlay	600	72,167.00
Other	700	99,324.00
Capital Outlay <i>(Function 9300)</i>	600	500,000.00
<b>TOTAL APPROPRIATIONS</b>	<b>7600</b>	<b>4,676,395.00</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, 2018	2710	112,426.00
Restricted Fund Balance, June 30, 2018	2720	
Committed Fund Balance, June 30, 2018	2730	99,169.00
Assigned Fund Balance, June 30, 2018	2740	690,096.00
Unassigned Fund Balance, June 30, 2018	2750	
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>	<b>901,691.00</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>5,578,086.00</b>

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**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Head Start	3130	2,070,498.69
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	2,070,498.69
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	178,008.77
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruitment - Title II, Part A	3225	288,331.45
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,652,720.34
Elementary and Secondary Education Act, Title I	3240	2,815,558.38
Language Instruction - Title III	3241	40,000.00
Twenty-First Century Schools - Title IV	3242	1,090,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	188,181.00
Total Federal Through State And Local	3200	6,252,799.94
<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>8,323,298.63</b>
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		
		<b>8,323,298.63</b>

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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	4,509,232.32	1,900,244.48	456,058.68	754,259.50	1,858.57	943,248.59	433,075.69	20,486.81
Student Support Services	6100	1,040,576.94	612,992.00	147,118.08	251,043.81	37.92	27,835.13		1,550.00
Instructional Media Services	6200	21,599.62	2,000.00	480.00				19,119.62	
Instruction and Curriculum Development Services	6300	869,533.79	495,422.00	118,901.28	142,490.19	156.99	76,496.16	11,689.64	24,377.53
Instructional Staff Training Services	6400	650,227.59	300,550.00	72,132.00	207,312.94	82.02	16,704.82	1,168.00	52,277.81
Instruction-Related Technology	6500	58,531.87			58,531.87				
Board	7100								
General Administration	7200	354,661.57	31,500.00	7,560.00	1,185.60				314,415.97
School Administration	7300	32,587.32	26,018.00	6,244.32			150.00		175.00
Facilities Acquisition and Construction	7400	232,231.30			47,696.48			184,534.82	
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	132,953.03	99,952.00	23,988.48	6,357.55				2,655.00
Student Transportation Services	7800	267,203.93	14,726.00	3,534.24	248,270.08		673.61		
Operation of Plant	7900	92,430.36	25,000.00	6,000.00	54,993.99	6,336.71	99.66		
Maintenance of Plant	8100	2,618.25	1,050.00	252.00	1,316.25				
Administrative Technology Services	8200	5,910.66			5,910.66				
Community Services	9100	53,000.08	42,742.00	10,258.08					
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</b>		<b>8,323,298.63</b>	<b>3,552,196.48</b>	<b>852,527.16</b>	<b>1,779,368.92</b>	<b>8,472.21</b>	<b>1,065,207.97</b>	<b>649,587.77</b>	<b>415,938.12</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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	<b>2700</b>								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>8,323,298.63</b>							

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>	<b>3000</b>	
<b>OTHER FINANCING SOURCES</b>		
<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, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VII. 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	209,990.38	209,990.38						
SBE/COBI Bond Interest	3326	39.95	39.95						
Racing Commission Funds	3341								
Total State Sources	3300	210,030.33	210,030.33						
<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>		210,030.33	210,030.33						
<i>OTHER FINANCING SOURCES:</i>									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
<i>Transfers In:</i>									
From General Fund	3610	201,366.08					201,366.08		
From Capital Projects Funds	3630	371,723.66			371,723.66				
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	573,089.74			371,723.66		201,366.08		
<b>TOTAL OTHER FINANCING SOURCES</b>		573,089.74			371,723.66		201,366.08		
Fund Balance, July 1, 2017	2800	11,353.93	11,353.93						
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		794,474.00	221,384.26		371,723.66		201,366.08		

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION VII. 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	653,902.69	183,000.00		340,048.25		130,854.44		
Interest	720	136,239.06	34,052.01		31,675.41		70,511.64		
Dues and Fees	730	65.18	65.18						
Miscellaneous	790								
<b>TOTAL APPROPRIATIONS</b>	9200	790,206.93	217,117.19		371,723.66		201,366.08		
<b>OTHER FINANCING USES:</b>									
<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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCES</b>	2700	4,267.07	4,267.07						
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		794,474.00	221,384.26		371,723.66		201,366.08		



SECTION VIII. 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	72,191.30						72,191.30				
Interest on Undistributed CO&DS	3325	871.09						871.09				
Racing Commission Funds	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	182,654.00				182,654.00						
Classrooms First Program	3392											
District Effort Recognition Program	3394											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	106,382.00				106,382.00						
Special Facility Construction Account	3398											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	362,098.39				289,036.00		73,062.39				
<b>LOCAL SOURCES:</b>												
District Local Capital Improvement Tax	3413	2,281,198.18							2,281,198.18			
County Local Sales Tax	3418											
School District Local Sales Tax	3419	5,000.00							5,000.00			
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	2,286,198.18							2,286,198.18			
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,648,296.57</b>				<b>289,036.00</b>		<b>73,062.39</b>	<b>2,286,198.18</b>			
<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											
<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, 2017	2800	1,130,162.93						262,006.03	868,156.90			
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>3,778,459.50</b>				<b>289,036.00</b>		<b>335,068.42</b>	<b>3,154,355.08</b>			

SECTION VIII. 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	40,000.00							40,000.00			
Furniture, Fixtures and Equipment	640	170,382.00							170,382.00			
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	683,104.00				182,654.00			500,450.00			
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730	300.00						300.00				
<b>TOTAL APPROPRIATIONS</b>		<b>893,786.00</b>				<b>182,654.00</b>		<b>300.00</b>	<b>710,832.00</b>			
<b>OTHER FINANCING USES:</b>												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	1,406,382.00				106,382.00			1,300,000.00			
To Debt Service Funds	920	371,723.66							371,723.66			
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	1,778,105.66				106,382.00			1,671,723.66			
<b>TOTAL OTHER FINANCING USES</b>		<b>1,778,105.66</b>				<b>106,382.00</b>			<b>1,671,723.66</b>			
Nonspendable Fund Balance, June 30, 2018	2710											
Restricted Fund Balance, June 30, 2018	2720	1,106,567.84						334,768.42	771,799.42			
Committed Fund Balance, June 30, 2018	2730											
Assigned Fund Balance, June 30, 2018	2740											
Unassigned Fund Balance, June 30, 2018	2750											
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>1,106,567.84</b>						<b>334,768.42</b>	<b>771,799.42</b>			
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>3,778,459.50</b>				<b>289,036.00</b>		<b>335,068.42</b>	<b>3,154,355.08</b>			

**DISTRICT SCHOOL BOARD OF GADSDEN COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2018**

**SECTION IX. PERMANENT FUND - FUND 000**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
<b>TOTAL ESTIMATED REVENUES</b>		
<b>OTHER FINANCING SOURCES:</b>		
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	
<b>TOTAL OTHER FINANCING SOURCES</b>		
Fund Balance, July 1, 2017	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
<b>TOTAL APPROPRIATIONS</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								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
<b>TOTAL ENDING FUND BALANCE</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2018

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 ARRA 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 Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	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 (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2017	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
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 (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 Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2018	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									

DISTRICT SCHOOL BOARD OF GADSDEN COUNTY  
DISTRICT SUMMARY BUDGET  
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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
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<b>Transfers In:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2017	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>									
ESTIMATED EXPENSES	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>Transfers Out: (Function 9700)</b>									
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, 2018	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>									