

DISTRICT SCHOOL BOARD OF MADISON COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2017-18

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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A. Certified Taxable Value of Property in County by Property Appraiser			738,377,832.00
B. Millage Levies on Nonexempt Property:			
		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	4.2800		4.2800
2. Prior-Period Funding Adjustment Millage	0.0630		0.0630
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	6.5910		6.5910

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

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	80,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	80,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	13,806,661.00
Workforce Development	3315	70,543.00
CO&DS Withheld for Administrative Expenditure	3323	
State Forest Funds	3342	
State License Tax	3343	19,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	2,662,976.00
Florida School Recognition Funds	3361	74,008.00
Voluntary Prekindergarten Program (VPK)	3371	160,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	11,500.00
Total State	3300	16,804,688.00
<i>LOCAL:</i>		
District School Taxes	3411	3,608,718.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	1,300.00
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	67,500.00
Adult General Education Course Fees	3461	2,010.00
Miscellaneous Local Sources	3490	423,500.00
Total Local	3400	4,113,028.00
TOTAL ESTIMATED REVENUES		20,997,716.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	50,000.00
From Capital Projects Funds	3630	384,488.00
Total Transfers In	3600	434,488.00
TOTAL OTHER FINANCING SOURCES		434,488.00
Fund Balance, July 1, 2017	2800	1,927,911.98
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		23,360,115.98

DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION II. GENERAL FUND - FUND 100 (Continued)

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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	11,353,817.40	5,309,072.92	1,229,132.36	3,171,429.59	1,500.00	767,470.62	719,372.61	155,839.30
Student Support Services	6100	663,184.13	534,140.54	123,664.08	3,827.83		894.36		657.32
Instructional Media Services	6200	222,481.13	155,939.92	42,760.05	1,222.29		276.66	21,046.05	1,236.16
Instruction and Curriculum Development Services	6300	440,941.45	338,199.79	86,168.58	14,265.82		273.00	2,000.00	34.26
Instructional Staff Training Services	6400	56,089.48	36,474.90	10,944.51	8,399.43		270.64		
Instruction-Related Technology	6500	150,792.99	38,883.41	12,860.45	83,727.87			15,321.26	
Board	7100	349,348.56	129,223.23	149,141.62	46,119.65			6,018.98	18,845.08
General Administration	7200	748,354.00	174,580.94	90,639.26	456,384.66		2,516.68	912.12	23,320.34
School Administration	7300	1,504,942.01	1,188,177.54	306,861.59	3,570.62		2,452.89	599.21	3,280.16
Facilities Acquisition and Construction	7400	56,244.94						56,244.94	
Fiscal Services	7500	416,975.36	219,808.25	62,204.42	129,455.52		3,293.77	2,116.14	97.26
Food Service	7600								
Central Services	7700	191,822.33	121,531.74	29,398.21	40,192.38		700.00		
Student Transportation Services	7800	1,490,172.44	700,254.05	337,746.50	95,391.55	174,766.22	121,645.98	2,324.21	58,043.93
Operation of Plant	7900	1,863,986.78	437,400.28	150,636.77	455,242.94	720,391.35	61,157.10	371.47	38,786.87
Maintenance of Plant	8100	247,996.41	181,174.93	59,297.60	4,942.44		2,127.01	454.43	
Administrative Technology Services	8200	364,171.77	72,992.81	15,700.11	266,663.95			8,814.90	
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		20,121,321.18	9,637,855.25	2,707,156.11	4,780,836.54	896,657.57	963,078.71	835,596.32	300,140.68
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710	13,047.23							
Restricted Fund Balance, June 30, 2018	2720	990,745.25							
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740	383,970.37							
Unassigned Fund Balance, June 30, 2018	2750	1,851,031.95							
TOTAL ENDING FUND BALANCE	2700	3,238,794.80							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		23,360,115.98							

DISTRICT SCHOOL BOARD OF MADISON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,321,610.00
USDA-Donated Commodities	3265	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,321,610.00
<i>STATE:</i>		
School Breakfast Supplement	3337	6,300.00
School Lunch Supplement	3338	16,300.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,600.00
Total State	3300	24,200.00
<i>LOCAL:</i>		
Investment Income	3430	1,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	95,190.00
Other Miscellaneous Local Sources	3495	6,000.00
Total Local	3400	102,690.00
TOTAL ESTIMATED REVENUES		1,448,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	336,267.22
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,784,767.22

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

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

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APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	467,427.60
Employee Benefits	200	225,620.10
Purchased Services	300	136,142.37
Energy Services	400	
Materials and Supplies	500	559,812.70
Capital Outlay	600	35,264.58
Other	700	27,325.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,451,592.35
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2018	2710	57,895.34
Restricted Fund Balance, June 30, 2018	2720	272,187.18
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	3,092.35
Unassigned Fund Balance, June 30, 2018	2750	
TOTAL ENDING FUND BALANCE	2700	333,174.87
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,784,767.22

DISTRICT SCHOOL BOARD OF MADISON COUNTY

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2018

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

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	55,933.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	64,040.62
Individuals with Disabilities Education Act (IDEA)	3230	926,883.37
Elementary and Secondary Education Act, Title I	3240	2,484,603.40
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	21,452.28
Total Federal Through State And Local	3200	3,552,912.67
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,552,912.67
<i>OTHER FINANCING SOURCES:</i>		
<i>Transfers In:</i>		
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,552,912.67

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

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

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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	1,771,765.77	1,014,044.43	289,214.42	109,176.80	250.00	238,202.22	100,240.99	20,636.91
Student Support Services	6100	257,466.58	58,434.32	14,979.22	146,315.64	100.00	37,637.40		
Instructional Media Services	6200	6,000.00						6,000.00	
Instruction and Curriculum Development Services	6300	772,444.09	540,337.58	151,260.24	45,157.98	1,000.00	11,236.15	19,952.14	3,500.00
Instructional Staff Training Services	6400	276,341.27	162,490.01	43,989.54	43,130.24		23,356.48		3,375.00
Instruction-Related Technology	6500	43,450.00	33,596.00	9,854.00					
Board	7100								
General Administration	7200	154,018.51			18,059.42				135,959.09
School Administration	7300	47,126.45	30,000.00	4,872.00	9,846.70		2,407.75		
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	196,000.00			196,000.00				
Student Transportation Services	7800	28,300.00	4,000.00		500.00	20,800.00	3,000.00		
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,552,912.67	1,842,902.34	514,169.42	568,186.78	22,150.00	315,840.00	126,193.13	163,471.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,552,912.67							

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

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<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	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

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

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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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

SECTION VI. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	299 ARRA Economic Stimulus Debt Service
<i>FEDERAL DIRECT SOURCES:</i>					
Miscellaneous Federal Direct	3199	49,021.91		49,021.91	
Total Federal Direct Sources	3100	49,021.91		49,021.91	
<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	70,587.95	70,587.95		
SBE/COBI Bond Interest	3326	19.26	19.26		
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	217,000.00		217,000.00	
Total State Sources	3300	287,607.21	70,607.21	217,000.00	
<i>LOCAL SOURCES:</i>					
Total Local Sources	3400				
TOTAL ESTIMATED REVENUES		336,629.12	70,607.21	266,021.91	
OTHER FINANCING SOURCES:					
Issuance of Bonds	3710				
Loans	3720				
Proceeds of Lease-Purchase Agreements	3750				
Premium on Long-term Debt	3790				
<i>Transfers In:</i>					
Total Transfers In	3600				
TOTAL OTHER FINANCING SOURCES					
Fund Balance, July 1, 2017	2800	13,918.70	2,009.01	11,909.69	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		350,547.82	72,616.22	277,931.60	

DISTRICT SCHOOL BOARD OF MADISON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VI. DEBT SERVICE FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>					
Redemption of Principal	710	205,088.00	68,000.00	137,088.00	
Interest	720	87,657.00	3,960.00	83,697.00	
Dues and Fees	730	847.27	22.27	825.00	
Miscellaneous	790				
TOTAL APPROPRIATIONS	9200	293,592.27	71,982.27	221,610.00	
OTHER FINANCING USES:					
Payments to Refunding Escrow Agent (Function 9299)	760				
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	50,000.00		50,000.00	
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	50,000.00		50,000.00	
TOTAL OTHER FINANCING USES		50,000.00		50,000.00	
Nonspendable Fund Balance, June 30, 2018	2710				
Restricted Fund Balance, June 30, 2018	2720	6,955.50	633.90	6,321.60	
Committed Fund Balance, June 30, 2018	2730				
Assigned Fund Balance, June 30, 2018	2740				
Unassigned Fund Balance, June 30, 2018	2750				
TOTAL ENDING FUND BALANCES	2700	6,955.50	633.90	6,321.60	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		350,547.77	72,616.17	277,931.60	

DISTRICT SCHOOL BOARD OF MADISON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. CAPITAL PROJECTS FUNDS

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ESTIMATED REVENUES	Account Number	Totals	320 Special Act Bonds	340 Public Education Capital Outlay (PECO)	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
FEDERAL DIRECT SOURCES:								
Total Federal Direct Sources	3100							
FEDERAL THROUGH STATE AND LOCAL:								
Miscellaneous Federal Through State	3299							
Total Federal Through State and Local	3200							
STATE SOURCES:								
CO&DS Distributed	3321	33,534.43			33,534.43			
Interest on Undistributed CO&DS	3325	954.41			954.41			
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341							
State Through Local	3380							
Public Education Capital Outlay (PECO)	3391	57,207.00		57,207.00				
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	91,695.84		57,207.00	34,488.84			
LOCAL SOURCES:								
District Local Capital Improvement Tax	3413	1,063,264.08				1,063,264.08		
Total Local Sources	3400	1,063,264.08				1,063,264.08		
TOTAL ESTIMATED REVENUES		1,154,959.92		57,207.00	34,488.84	1,063,264.08		
OTHER FINANCING SOURCES								
Proceeds from Special Facility Construction Account	3770							
Transfers In:								
Total Transfers In	3600							
TOTAL OTHER FINANCING SOURCES								
Fund Balance, July 1, 2017	2800	1,073,916.18	94.88	33,013.13	206,152.11	823,628.92	8,009.26	3,017.88
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,228,876.10	94.88	90,220.13	240,640.95	1,886,893.00	8,009.26	3,017.88

DISTRICT SCHOOL BOARD OF MADISON COUNTY
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SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	320 Special Act Bonds	340 Public Education Capital Outlay (PECO)	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							
Motor Vehicles (Including Buses)	650	500,000.00				500,000.00		
Land	660							
Improvements Other Than Buildings	670							
Remodeling and Renovations	680	366,887.63		90,220.13	51,600.50	225,067.00		
Computer Software	690							
Redemption of Principal	710							
Interest	720							
Dues and Fees	730	80.44			80.44			
TOTAL APPROPRIATIONS		866,968.07		90,220.13	51,680.94	725,067.00		
OTHER FINANCING USES:								
<i>Transfers Out: (Function 9700)</i>								
To General Fund	910	384,488.00				384,488.00		
Total Transfers Out	9700	384,488.00				384,488.00		
TOTAL OTHER FINANCING USES		384,488.00				384,488.00		
Nondisposable Fund Balance, June 30, 2018	2710							
Restricted Fund Balance, June 30, 2018	2720	977,420.03	94.88		188,960.01	777,338.00	8,009.26	3,017.88
Committed Fund Balance, June 30, 2018	2730							
Assigned Fund Balance, June 30, 2018	2740							
Unassigned Fund Balance, June 30, 2018	2750							
TOTAL ENDING FUND BALANCES	2700	977,420.03	94.88		188,960.01	777,338.00	8,009.26	3,017.88
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,228,876.10	94.88	90,220.13	240,640.95	1,886,893.00	8,009.26	3,017.88

DISTRICT SCHOOL BOARD OF MADISON COUNTY
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SECTION VIII. PERMANENT FUNDS - FUND 000

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ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF MADISON COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

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APPROPRIATIONS	Account Number	Totals	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		
TOTAL APPROPRIATIONS			
OTHER FINANCING USES:			
<i>Transfers Out: (Function 9700)</i>			
Total Transfers Out	9700		
TOTAL OTHER FINANCING USES			
Unassigned Fund Balance, June 30, 2018	2750		
TOTAL ENDING FUND BALANCE	2700		
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			

DISTRICT SCHOOL BOARD OF MADISON COUNTY
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SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals
<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>		
Total Transfers In	3600	
Net Position, July 1, 2017	2880	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		
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>		
Total Transfers Out	9700	
Net Position, June 30, 2018	2780	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		

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

SECTION IX. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals
<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>		
Total Transfers In	3600	
Net Position, July 1, 2017	2880	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		
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>		
Total Transfers Out	9700	
Net Position, June 30, 2018	2780	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		

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

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF MADISON 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, 2017, AND ENDING JUNE 30, 2018.

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>738,377,832</u>	Required Local Effort	\$ <u>3,033,847</u>	<u>4.2800</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>44,658</u>	<u>0.0630</u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>3,078,505</u>	<u>4.3430</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>738,377,832</u>	Discretionary Operating	\$ <u>530,215</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

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 ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ _____	_____ mills s. 1011.73(1), F.S.

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>738,377,832</u>	Local Capital Improvement	\$ <u>1,063,265</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
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 2.64 PERCENT.

STATE OF FLORIDA

COUNTY OF MADISON

I, Dr. Karen Pickles, Superintendent of Schools and ex-officio Secretary of the District School Board of Madison 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 Madison County, Florida, on September 19, 2017.

Dr. Karen Pickles, 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.

Categorical Flexible Spending Resolution

RESOLUTION OF THE SCHOOL BOARD OF MADISON COUNTY, FLORIDA, PURSUANT TO SECTION 1011.62(6)(b), FLORIDA STATUTES (F.S.), PROVIDING THE DISTRICT SCHOOL BOARD THE AUTHORITY TO EXERCISE FLEXIBILITY TO EXPEND FUNDS ALLOCATED TO THE SCHOOL DISTRICT FROM THE FUNDS RECEIVED FOR STUDENT TRANSPORTATION, SAFE SCHOOLS, SUPPLEMENTAL ACADEMIC INSTRUCTION, RESEARCH-BASED READING INSTRUCTION AND INSTRUCTIONAL MATERIALS. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN ACADEMIC CLASSROOM INSTRUCTION AS SPECIFIED BY THE SCHOOL BOARD.

WHEREAS, section 1011.62(6)(b), F.S., provides flexibility to expend selected categorical funds and approve an amendment to the school district's 2017-18 operating budget; and

WHEREAS, the School Board of **Madison** County has approved necessary budget amendments to balance the 2017-18 budget; and

WHEREAS, the school board finds and declares that the funds received from the above-referenced specific state appropriations are urgently needed to maintain board-specified academic classroom instruction.

NOW THEREFORE, be it resolved as follows:

1. The school board hereby approves using student transportation funds in the amount of \$_____.
2. The school board hereby approves using safe school funds in the amount of \$_____.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$_____ and certifies that the required additional hours of instruction have been provided for students in designated lowest-performing elementary schools (if applicable).
4. The school board hereby approves using research-based reading instruction funds in the amount of \$_____ and certifies that the required additional hours of instruction have been provided for students in designated lowest-performing elementary schools (if applicable). An amendment describing the changes that the district is making to its reading plan will be submitted to the Florida Department of Education.
5. The school board hereby approves using instructional materials funds in the amount of \$59,365 and certifies that all instructional material purchases necessary to provide updated materials that are aligned with applicable state standards and course descriptions and that meet statutory requirements of content and learning have been completed for the fiscal year.

Total amount of Categorical Flexibility Funds: \$59,365.

STATE OF FLORIDA
COUNTY OF Madison

I, Dr. Karen Pickles, superintendent of schools and ex-officio secretary of the District School Board of Madison 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 Madison County, Florida, on September 5, 2017.

Signature of District School Superintendent

Date of Signature