



**Monday, September 18, 2017
FCSB Special Budget Hearing**

**WILLIE SPEED BOARD ROOM
5:15 P.M.**

1. CALL TO ORDER

2. PUBLIC HEARING

- A. 2017-18 Franklin County School District Final Millage
- B. 2017-18 Franklin County School District Final Budget

3. 2017-18 Franklin County School District Final Millage

- A. Required Local Effort (RLE) 3.6090
- B. Basic Discretionary 0.7480
- C. Capital Outlay 1.0000
- D. Additional 0.5000

4. 2017-18 Franklin County School District Final Budget

- A. 2017-18 Final Budget
- B. Resolution Number 2017-004 (ESE 524) adopting final millage rates
- C. Resolution Number 2017-005 adopting final budget
- D. Resolution Number 2017-006 Categorical Flexible Spending Resolution

5. Adjournment.

- A. Close Public Hearing on 2017-18 Franklin County School District Final Millage and Budget.

6. New Category

DISTRICT SCHOOL BOARD OF FRANKLIN 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>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	100,000.00
National Forest Funds	3255	3,200.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	103,200.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	747,761.00
Workforce Development	3315	73,563.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	100,000.00
State License Tax	3343	4,300.00
District Discretionary Lottery Funds	3344	19,508.00
Class Size Reduction Operating Funds	3355	1,340,710.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	50,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,000.00
Total State	3300	2,336,842.00
<i>LOCAL:</i>		
District School Taxes	3411	9,065,036.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	85,000.00
Excess Fees	3423	
Tuition	3424	
Rent	3425	13,235.51
Investment Income	3430	12,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	1,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	1,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	30,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	125,675.00
Total Local	3400	9,332,946.51
TOTAL ESTIMATED REVENUES		11,772,988.51
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	306,000.00
From Capital Projects Funds	3630	308,846.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	614,846.00
TOTAL OTHER FINANCING SOURCES		614,846.00
Fund Balance, July 1, 2017	2800	2,312,928.99
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		14,700,763.50

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
			100	200	300	400	500	600	700
Instruction	5000	8,217,498.11	3,474,675.69	1,099,115.02	3,118,376.69		245,622.95	11,438.00	318,269.76
Student Support Services	6100	221,633.53	116,623.00	39,105.53	65,905.00				
Instructional Media Services	6200	80,590.92	62,916.46	16,845.46	829.00				
Instruction and Curriculum Development Services	6300	215,655.02	168,606.75	47,048.27					
Instructional Staff Training Services	6400	14,011.60	1,933.87	450.49	10,553.24				1,074.00
Instruction-Related Technology	6500								
Board	7100		146,341.95		68,211.51		313.20		76,316.10
General Administration	7200	468,542.28	138,005.00	11,486.24	138,248.66		232.05		11,890.45
School Administration	7300	221,404.74	136,545.00	72,159.37			809.92		
Facilities Acquisition and Construction	7400	559,776.20	421,738.74	135,373.31			2,664.15	298,481.52	
Fiscal Services	7500	298,481.52							69,850.94
Food Service	7600	321,022.56	182,028.00	55,763.94	8,051.00		5,528.68		
Central Services	7700	299,023.32	171,208.00	48,487.94	48,929.18		9,921.08		20,477.12
Student Transportation Services	7800	800,886.04	366,296.83	190,471.66	84,141.86	72,467.17	70,325.77		17,182.75
Operation of Plant	7900	948,286.72	276,496.00	133,709.82	173,672.39	297,881.18	51,527.33		15,000.00
Maintenance of Plant	8100	283,868.18	143,426.84	47,815.07	13,283.46	12,000.00	67,342.81		
Administrative Technology Services	8200	34,505.40			34,505.40				
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		13,131,528.09	5,676,831.18	2,013,572.59	3,764,707.39	382,348.35	454,087.94	309,919.52	530,061.12
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720	155,335.91							
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740	26,945.25							
Unassigned Fund Balance, June 30, 2018	2750	1,386,954.25							
TOTAL ENDING FUND BALANCE	2700	1,569,235.41							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		14,700,763.50							

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,075,500.00
USDA-Donated Commodities	3265	86,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,161,500.00
<i>STATE:</i>		
School Breakfast Supplement	3337	9,500.00
School Lunch Supplement	3338	7,700.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	17,200.00
<i>LOCAL:</i>		
Investment Income	3430	1,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	90,100.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	91,100.00
TOTAL ESTIMATED REVENUES		1,269,800.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	451,286.91
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,721,086.91

DISTRICT SCHOOL BOARD OF FRANKLIN 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	404,798.00
Employee Benefits	200	208,931.37
Purchased Services	300	58,550.14
Energy Services	400	3,433.36
Materials and Supplies	500	429,157.88
Capital Outlay	600	11,500.00
Other	700	89,518.65
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,205,889.40
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2018	2710	62,162.90
Restricted Fund Balance, June 30, 2018	2720	453,034.61
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	
Unassigned Fund Balance, June 30, 2018	2750	
TOTAL ENDING FUND BALANCE	2700	515,197.51
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,721,086.91

DISTRICT SCHOOL BOARD OF FRANKLIN 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	
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	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	56,660.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	54,655.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	347,742.29
Elementary and Secondary Education Act, Title I	3240	619,447.43
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	145,524.38
Total Federal Through State And Local	3200	1,224,029.10
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		1,224,029.10
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,224,029.10

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

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	801,284.67	504,206.59	130,201.19	131,056.97		31,069.92		4,750.00
Student Support Services	6100	94,780.89	18,706.74	2,967.64	51,740.00		21,366.51		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	122,478.49	74,234.65	22,743.84	25,500.00				
Instructional Staff Training Services	6400	97,415.59	42,087.46	3,462.22	44,058.44	300.00	3,878.47		3,629.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	40,940.00							40,940.00
School Administration	7300	200.23					200.23		
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	3,658.94			2,578.50		250.44		830.00
Student Transportation Services	7800	61,778.15	10,938.76	4,715.39	2,124.00			44,000.00	
Operation of Plant	7900	1,492.14	1,386.00	106.14					
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,224,029.10	651,560.20	164,196.42	257,057.91	300.00	56,765.57	44,000.00	50,149.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
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								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,224,029.10							

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

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 FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION V. 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								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
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								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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								
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s 212.20(6)(d)6 a., F.S.)	3341	306,000.00		306,000.00					
Total State Sources	3300	306,000.00		306,000.00					
<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	36.00		1.00				35.00	
Gifts, Grants and Bequests	3440							35.00	
Total Local Sources	3400	36.00		1.00				35.00	
TOTAL ESTIMATED REVENUES		306,036.00		306,001.00				35.00	
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>									
From General Fund	3610								
From Capital Projects Funds	3630	1,537,740.04						1,537,740.04	
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	1,537,740.04						1,537,740.04	
		1,537,740.04						1,537,740.04	
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2017	2800	930.08		24.24				945.84	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,844,706.12		306,025.24				1,538,680.88	

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

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	1,171,162.41						1,171,162.41	
Interest	720	366,577.63						366,577.63	
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	1,537,740.04						1,537,740.04	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910	306,000.00		306,000.00					
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	306,000.00		306,000.00					
TOTAL OTHER FINANCING USES		306,000.00		306,000.00					
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	966.08		25.24				940.84	
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCES	2700	966.08		25.24				940.84	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,844,706.12		306,025.24				1,538,680.88	

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

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
<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>												
COBDS Distributed	3321	44,756.43						44,756.43				
Interest on Undistributed COBDS	3325	362.21						362.21				
Sales Tax Distribution (s. 212.29(4)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	23,943.00				23,943.00					145,078.00	
Classrooms First Program	3392	145,078.00										
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	80,395.00				80,395.00						
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	294,534.64				104,338.00		45,118.64			145,078.00	
<i>LOCAL SOURCES</i>												
District Local Capital Improvement Tax	3413	1,866,385.43							1,866,385.43			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	3,000.00						3,000.00				
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,869,385.43						3,000.00	1,866,385.43			
		2,163,920.07				104,338.00		48,118.64	1,866,385.43		145,078.00	
TOTAL ESTIMATED REVENUES												
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfer In</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
		2,331,726.73						399,223.56	1,972,506.68		9,816.49	
Fund Balance, July 1, 2017	2800											
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,495,646.80				104,338.00		447,342.20	3,788,972.11		154,994.49	

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

SECTION VII. CAPITAL PROJECTS FUNDS (continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COB)	320 Special Act Bonds	330 Section 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: (Function 7400 9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640	252,440.00							252,440.00			
Motor Vehicles (Including Buses)	650	41,560.00							41,560.00			
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680	713,731.69				80,195.00		447,342.20	31,000.00		154,904.49	
Computer Software	690											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		1,007,731.69				80,195.00		447,342.20	325,000.00		154,904.49	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	308,846.00							308,846.00			
To Debt Service Funds	920	1,537,740.04				23,943.00			1,517,740.04			
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	1,846,586.04				23,943.00			1,822,643.04			
TOTAL OTHER FINANCING USES		1,846,586.04										
Nonspendable Fund Balance, June 30, 2018	2710											
Restricted Fund Balance, June 30, 2018	2720	1,641,329.07							1,641,329.07			
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	1,641,329.07							1,641,329.07			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,495,646.80				104,338.00		447,342.20	3,788,972.11		154,904.49	

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

SECTION VIII. PERMANENT FUNDS - FUND 000

	Account Number	
ESTIMATED REVENUES		
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 FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2018

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account	Totals	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials and Supplies	Capital Outlay	Other
	Number		100	200	300	400	500	600	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:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 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								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

SECTION IX. 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
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
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									
Transfers In:									
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								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
Object									
OPERATING EXPENSES: (Function 9900)									
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									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2018	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

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

SECTION X. INTERNAL SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
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									
Transfers In:									
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								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
Object									
OPERATING EXPENSES: (Function 9900)									
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									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
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 2017-004)

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF FRANKLIN 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>1,944,151,488</u>	Required Local Effort	\$ <u>6,735,786</u>	<u>3.6090</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding		
	Adjustment Millage	\$ <u>0</u>	<u>0</u> mills s. 1011.62(4)(c), F.S.
	Total Required Millage	\$ <u>6,735,786</u>	<u>3.6090</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>1,944,151,488</u>	Discretionary Operating	\$ <u>1,396,057</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
\$ <u>1,944,151,488</u>	Additional Operating	\$ <u>933,193</u>	<u>0.5000</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> 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>1,944,151,488</u>	Local Capital Improvement	\$ <u>1,866,386</u>	<u>1.0000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

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>	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1010.40, F.S.</small>
	<u> </u>	\$ <u> </u>	<u> </u> mills <small>s. 1011.74, F.S.</small>
	<u> </u>	\$ <u> </u>	<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 3.98 PERCENT.

STATE OF FLORIDA

COUNTY OF FRANKLIN

I, Traci Moses, Superintendent of Schools and ex-officio Secretary of the District School Board of Franklin 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 Franklin County, Florida, on September 18, 2017.

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.

Resolution Number 2017-005

**A RESOLUTION OF THE FRANKLIN COUNTY SCHOOL BOARD ADOPTING
THE FINAL BUDGET FOR FISCAL YEAR 2016-17**

WHEREAS, the School Board of Franklin 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 Franklin County School Board set forth the appropriations and revenue estimate for the Budget fiscal year 2017-18.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Franklin County School Board adopted the final millage rates and budget in the amount of \$23,986,232.43 for fiscal year 2017-18.

NOW THEREFORE, BE IT RESOLVED

That the attached budget of Franklin County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Franklin County as a final budget for the categories indicated for the fiscal year July 1, 2017 to June 30, 2018.

Chairman

**Categorical Flexible Spending Resolution
(Resolution Number 2017-006)**

RESOLUTION OF THE SCHOOL BOARD OF FRANKLIN 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 Franklin 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 \$0.00.
2. The school board hereby approves using safe school funds in the amount of \$88,006.00.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$0.00 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 \$0.00 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 \$0.00 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: \$88,006.00.

STATE OF FLORIDA
COUNTY OF FRANKLIN

I, Traci Moses, Superintendent of Schools and Ex-Officio Secretary of the District School Board of Franklin 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 Franklin County, Florida, on September 18, 2017.

Signature of District School Superintendent

Date of Signature