



Baker County Public Schools Support Services

392 South Boulevard East
Macclenny, Florida 32063

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Sherrie Raulerson
Superintendent of Schools
"Where Children Are First!"



DATE: AUGUST 31, 2016

TO: SHERRIE RAULERSON, SUPERINTENDENT

FROM: MARCELLE RICHARDSON *MR*
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2016-17 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/1/16
MIN. BK# 37
MIN BK PAGE # _____

Please request a final Board hearing and approval of the 2016-17 millage rates, 2016-17 Final Budget, Final Budget Resolution, and Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	4.473
Basic Discretionary Operating	.748
Capital Outlay	<u>1.500</u>
Total Mills	6.721

If you have any questions, please let me know. Thank you for your assistance in this matter.

"Preparing individuals to be lifelong learners, self-sufficient and responsible citizens of good character"

DISTRICT SCHOOL BOARD MEMBERS

Earl Dwight Crews
District 1

Richard Dean Griffis
District 2

Paula T. Barton
District 3

Charlie M. Burnett, III
District 4

Patricia C. Weeks
District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2016-17

SECTION I. ASSESSMENT AND MILLAGE LEVIES

Page 1

A. Certified Taxable Value of Property in County by Property Appraiser		898,191,209.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.4730	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.7210	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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	47,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	47,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	134,000.00
National Forest Funds	3255	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	85,000.00
Total Federal Through State and Local	3200	319,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	24,373,831.00
Workforce Development	3315	147,342.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	2,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	2,512.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	255,500.00
State Forest Funds	3342	7,500.00
State License Tax	3343	7,500.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	5,084,972.00
Florida School Recognition Funds	3361	315,298.00
Voluntary Prekindergarten Program (VPK)	3371	300,000.00
Preschool Projects	3372	75,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	100,000.00
Total State	3300	30,671,455.00
<i>LOCAL:</i>		
District School Taxes	3411	4,501,878.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	4,000.00
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	10,000.00
Adult General Education Course Fees	3461	3,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	6,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	5,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	150,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	250,000.00
Total Local	3400	5,155,378.00
TOTAL ESTIMATED REVENUES		36,192,833.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	199,502.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	199,502.00
TOTAL OTHER FINANCING SOURCES		199,502.00
Fund Balance, July 1, 2016	2800	4,288,375.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		40,680,710.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION II. GENERAL FUND - FUND 100 (Continued)

Page 3

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	21,822,120.00	15,293,718.00	3,767,616.00	971,892.00	5,037.00	646,168.00	456,373.00	681,316.00
Student Support Services	6100	1,892,290.00	1,395,458.00	356,466.00	98,253.00	15,710.00	15,710.00	1,217.00	25,125.00
Instructional Media Services	6200	654,906.00	497,783.00	128,172.00	840.00	3,803.00	3,803.00	21,508.00	3,009.00
Instruction and Curriculum Development Services	6300	648,733.00	506,300.00	138,333.00	2,792.00	7,775.00	7,775.00	3,272.00	
Instructional Staff Training Services	6400	223,337.00	168,045.00	47,301.00	17,301.00		390.00		406.00
Instruction-Related Technology	6500	252,166.00	193,113.00	52,142.00	64,460.00		500.00	75,500.00	23,750.00
Board	7100	543,980.00	133,944.00	245,644.00	64,460.00		4,950.00	6,449.00	20,316.00
General Administration	7200	451,395.00	235,561.00	74,581.00	119,635.00		12,510.00	250.00	3,060.00
School Administration	7300	2,064,570.00	1,661,651.00	383,683.00	3,476.00			30,815.00	
Facilities Acquisition and Construction	7400	30,815.00							
Fiscal Services	7500	665,080.00	488,136.00	134,744.00	26,000.00		12,000.00	3,200.00	1,000.00
Food Service	7600	13,315.00	13,300.00	15.00					
Central Services	7700	573,580.00	143,475.00	34,187.00	259,564.00		90,039.00	37,190.00	9,525.00
Student Transportation Services	7800	2,466,579.00	1,332,047.00	400,952.00	36,600.00	353,000.00	165,200.00	11,250.00	167,800.00
Operation of Plant	7900	3,938,151.00	1,095,482.00	339,876.00	658,335.00	1,069,700.00	335,258.00	39,500.00	400,000.00
Maintenance of Plant	8100	1,167,709.00	456,892.00	100,169.00	256,178.00		280,730.00	28,300.00	15,500.00
Administrative Technology Services	8300	690,236.00	166,500.00	43,570.00	395,716.00		2,020.00	82,480.00	94,200.00
Community Services	9100	252,007.00	102,000.00	22,615.00	80.00		25,862.00	7,850.00	
Debt Service	9200								566,667.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		38,958,633.00	23,903,113.00	6,260,487.00	2,947,622.00	1,421,717.00	1,602,915.00	805,154.00	2,011,605.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
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, 2017	2210	150,000.00							
Restricted Fund Balance, June 30, 2017	2730	400,000.00							
Committed Fund Balance, June 30, 2017	2740								
Assigned Fund Balance, June 30, 2017	2750	1,172,077.00							
Unassigned Fund Balance, June 30, 2017	2760	1,722,077.00							
TOTAL ENDING FUND BALANCE		1,722,077.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		40,680,710.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,650,000.00
USDA-Donated Commodities	3265	150,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,800,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	14,000.00
School Lunch Supplement	3338	15,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	29,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	350,000.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	352,000.00
TOTAL ESTIMATED REVENUES		2,181,000.00
<i>OTHER FINANCING SOURCES:</i>		
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, 2016	2800	1,314,165.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,495,165.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	943,000.00
Employee Benefits	200	306,900.00
Purchased Services	300	132,000.00
Energy Services	400	17,000.00
Materials and Supplies	500	1,013,000.00
Capital Outlay	600	101,500.00
Other	700	129,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS	7600	2,642,900.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2017	2710	100,000.00
Restricted Fund Balance, June 30, 2017	2720	752,265.00
Committed Fund Balance, June 30, 2017	2730	
Assigned Fund Balance, June 30, 2017	2740	
Unassigned Fund Balance, June 30, 2017	2750	
TOTAL ENDING FUND BALANCE	2700	852,265.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,495,165.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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

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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	83,717.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	79,139.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	323,001.00
Individuals with Disabilities Education Act (IDEA)	3230	1,225,387.00
Elementary and Secondary Education Act, Title I	3240	1,266,381.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	99,810.00
Total Federal Through State And Local	3200	3,077,435.00
<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		3,077,435.00
<i>OTHER FINANCING SOURCES:</i>		
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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,077,435.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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	1,550,190.00	879,081.00	252,483.00	119,916.00		100,159.00	167,629.00	69,922.00
Student Support Services	6100	38,238.00	281,343.00	59,600.00	9,950.00		20,535.00	10,050.00	1,000.00
Instructional Media Services	6200	1,775.00	1,500.00	275.00					
Instruction and Curriculum Development Services	6300	440,155.00	253,255.00	56,350.00	96,750.00		5,300.00	16,900.00	11,500.00
Instructional Staff Training Services	6400	505,973.00	248,910.00	77,550.00	44,878.00		21,500.00	3,175.00	109,560.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	53,712.00							53,712.00
School Administration	7300	1,000.00	840.00	160.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	40,241.00							
Student Transportation Services	7800	54,151.00	34,510.00	1,141.00	23,600.00	1,500.00	5,000.00	2,000.00	17,500.00
Operation of Plant	7900								2,641.00
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,077,435.00	1,699,439.00	463,719.00	294,394.00	1,500.00	152,694.00	199,654.00	265,835.00
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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,077,435.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

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SECTION V. SPECIAL REVENUE FUNDS - TARGETED ARRA STIMULUS FUNDS - FUND 432		Account Number	
ESTIMATED REVENUES			
<i>FEDERAL DIRECT:</i>			
Miscellaneous Federal Direct		3199	
Total Federal Direct		3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>			
Individuals with Disabilities Education Act (IDEA)		3230	
Elementary and Secondary Education Act, Title I		3240	
Miscellaneous Federal Through State		3299	
Total Federal Through State And Local		3200	
<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	
Other Miscellaneous Local Sources		3495	
Total Local		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	
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, 2016		2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE			

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - TARGETED AREA STIMULUS FUNDS - FUND 432 (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								
Sched Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfer 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									
Nonseparable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -
OTHER ARRA STIMULUS GRANTS - FUND 433

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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>		
Other Food Services	3269	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<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	
Other Miscellaneous Local Sources	3495	
Total Local	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	
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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - OTHER ABRA STIMULUS GRANTS - FUND 433 (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								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9100)									
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									
Nonrepayable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS -
RACE TO THE TOP - FUND 434

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Race to the Top	3214	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<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	
Other Miscellaneous Local Sources	3495	
Total Local	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	
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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION V. SPECIAL REVENUE FUNDS - RACE TO THE TOP - FUND 434 (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								
Food Services	7500								
Food Services	7600								
General Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9200								
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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. 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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 496 (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	7600								
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)									
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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES		Account Number	Totals	210 SBE/CODI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	299 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:										
Miscellaneous Federal Direct		3109								
Total Federal Direct Sources		3100								
FEDERAL THROUGH STATE AND LOCAL:										
Miscellaneous Federal Through State		3200								
Total Federal Through State and Local		3200								
STATE SOURCES:										
COARDS Withheld for SBE/CODI Bonds		3322								
Sales Tax Distribution		3326	23,995.00	23,995.00						
Total State Sources		3341								
Total State Sources		3300	23,995.00	23,995.00						
LOCAL SOURCES:										
District Debt Service Taxes		3412								
County Local Sales Tax		3418								
School District Local Sales Tax		3419								
Tax Redemptions		3421								
Fees		3423								
Rent		3425								
Investment Income		3430								
Grants, Gifts and Requests		3440	44,000.00			44,000.00				
Total Local Sources		3400	44,000.00			44,000.00				
TOTAL ESTIMATED REVENUES			67,995.00	23,995.00		44,000.00				
OTHER FINANCING SOURCES:										
Issuance of Bonds		3710								
Loans		3720								
Proceeds of Lease Purchase Agreements		3750								
Premium on Long-term Debt		3750								
Transfers In:										
From General Fund		3610								
From Capital Projects Funds		3620								
From Special Revenue Funds		3630	164,411.00			164,411.00				
Interfund (Debt Service Only)		3640								
From Permanent Funds		3650								
From Internal Service Funds		3660								
From Enterprise Funds		3670								
Total Transfers In		3600	164,411.00			164,411.00				
TOTAL OTHER FINANCING SOURCES			164,411.00			164,411.00				
Fund Balance, July 1, 2016		2800	1,886,554.00	630.00		1,886,554.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			2,118,960.00	24,625.00		1,886,924.00				
						2,094,335.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VII. DEBT SERVICE FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	210 SBE/CDBI Bonds	220 Special Act Bonds	210 Sections 101.14 & 101.15 F.S. Loans	240 Motor Vehicle Revenue Bonds	240 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9700)</i>									
Redemption of Principal	710	24,000.00	24,000.00						
Interest	720	600.00	600.00						
Dues and Fees	730	25.00	25.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9700	24,625.00	24,625.00						
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9200)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Debt Service (Obj)	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, 2017	2710								
Restricted Fund Balance, June 30, 2017	2720	2,094,335.00			2,094,335.00				
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCES	2700	2,094,335.00			2,094,335.00				
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		2,118,960.00	24,625.00		2,094,335.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., 1998	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ABBA Economic Stimulus Capital Projects
PROPERTY TAXES GOVERNMENT												
Mills	3190											
Total Federal Direct Sources	3199											
FEDERAL THROUGH STATE AND LOCAL												
Miscellaneous Federal Through State	3290											
Total Federal Through State and Local	3299											
STATE SOURCES												
COMOS Disbursement	3301	51,000.00										
Sales Tax Distribution (2.212-206)(a)(4), F.S.)	3302							51,000.00				
State Through Local	3303											
Public Education Capital Outlay (PECO)	3304	167,852.00										
Chenoweth Red Program	3305											
SMART Schools Small County Assistance Program	3306											
State Through Capital Outlay	3307											
Other Miscellaneous State Revenue	3308											
Total State Sources	3309	220,852.00										
LOCAL SOURCES												
District Local Capital Improvement Tax	3411	1,201,395.00							1,201,395.00			
County Local Sales Tax	3412											
District Local Sales Tax	3413											
Total Local Sources	3414	1,201,395.00										
Investment Income	3415								4,000.00			
Gifts, Grants and Bequests	3416											
Miscellaneous Local Sources	3417											
Impact Fees	3418	100,000.00										
Refunds of Prior Year's Expenditures	3419											
TOTAL ESTIMATED REVENUES	3420	1,302,547.00							1,205,395.00			
OTHER FINANCING SOURCES												
Issuance of Bonds	3510											
Lease	3520											
Sale of Capital Assets	3530											
Long Term Debt	3540											
Proceeds of Lease-Purchase Agreement	3550											
Proceeds of Special Facility Construction Agreement	3560											
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3630											
Incentives (Capital Projects Only)	3640											
From Capital Projects Funds	3650											
From Internal Service Funds	3660											
From Enterprise Funds	3670											
Total Transfers In	3680											
TOTAL OTHER FINANCING SOURCES												
TOTAL BALANCE, July 1, 2016	2000	2,74,072.00										
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,74,072.00										
			169,803.00					171,822.00	1,753,444.00		297,220.00	397,220.00

DISTRICT SCHOOL BOARD OF BAKIR COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

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APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (C'RII)	320 Special Act Revenues	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 Permitted Capital Improvement (Section 1011.71(2), F.S.)	380 Used Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations (Fiscal Year 2017)</i>												
610												
620												
630												
640		100,000.00										
650		800,000.00										
660		971,000.00										
670		200,000.00										
680		30,000.00										
690		28,873.00										
700		-										
710		200,000.00										
720												
730												
TOTAL APPROPRIATIONS		2,551,872.00										
<i>Other Financing Uses</i>												
910												
920		189,502.00										
930		154,411.00										
940												
950												
960												
970												
980		563,013.00										
990		363,013.00										
TOTAL OTHER FINANCING USES		1,069,939.00										
Nonrepayable Fund Balance, June 30, 2017	2710											
Repayable Fund Balance, June 30, 2017	2720	644,396.00										
Committed Fund Balance, June 30, 2017	2730											
Unassigned Fund Balance, June 30, 2017	2740											
Assigned Fund Balance, June 30, 2017	2750											
TOTAL ENDING FUND BALANCES		644,396.00										
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		3,792,386.00										

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION IX. PERMANENT FUND - 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, 2016	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION IX. PERMANENT FUND - FUND 000 (Continued)

Page 21

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 Services	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfer 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	9760								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2017	2710								
Restricted Fund Balance, June 30, 2017	2730								
Committed Fund Balance, June 30, 2017	2730								
Assigned Fund Balance, June 30, 2017	2740								
Unassigned Fund Balance, June 30, 2017	2750								
TOTAL ENDING FUND BALANCE	2760								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION X. ENTERPRISE FUNDS

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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	3440								
Grants, Gifts and Bequests	3440								
Other Miscellaneous Local Sources	3405								
Loss Recoveries	3740								
Gains on Disposition of Assets	3789								
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 Internal Service Funds	3660								
From Transfers In	3670								
Total Transfers In	3680								
Net Position, July 1, 2016	2680								
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 9909)									
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, 2017	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2017

SECTION VI. 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 Continuum Programs	791 Other Internal Service
OPERATING EXPENSES:									
Charges for Services	2481	400,000.00	400,000.00						
Charges for Sales	2482								
Premium Revenue	2484								
Other Operating Revenues	2489	400,000.00	400,000.00						
NONOPERATING REVENUES:									
Interest Income	2430								
Gifts and Bequests	2440	1,500.00	1,500.00						
Gifts in Kind	2440								
Other Miscellaneous	2495								
Losses from Local Sources	2740								
Losses from Services	2740								
Gain on Disposition of Assets	2780								
Total Nonoperating Revenues		1,500.00	1,500.00						
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, 2016	2680	467,656.00	467,656.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		959,156.00	959,156.00						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	525,000.00	525,000.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		525,000.00	525,000.00						
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, 2017	2780	434,156.00	434,156.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		959,156.00	959,156.00						