



District Operating Budget

2017-2018

For purposes of Approving Final Millage Rates and Operating Budget

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

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser			1,395,870,491.00
B. Millage Levies on Nonexempt Property:			
			DISTRICT MILLAGE LEVIES
	Nonvoted	Voted	Total
1. Required Local Effort	4.2890		4.2890
2. Prior-Period Funding Adjustment Millage			
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		0.2500	0.2500
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	6.5370	0.2500	6.7870

DISTRICT SCHOOL BOARD OF TAYLOR 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	61,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	61,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	100,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	96,480.00
Total Federal Through State and Local	3200	196,480.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	10,023,652.00
Workforce Development	3315	940,808.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	43,000.00
Adults With Disabilities	3318	42,500.00
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	223,250.00
State Forest Funds	3342	
State License Tax	3343	11,500.00
District Discretionary Lottery Funds	3344	40,728.00
Class Size Reduction Operating Funds	3355	2,706,172.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	313,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	14,344,610.00
<i>LOCAL:</i>		
District School Taxes	3411	7,084,769.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	44,000.00
Investment Income	3430	17,000.00
Gifts, Grants and Bequests	3440	122,200.00
Adult General Education Course Fees	3461	1,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	285,000.00
Continuing Workforce Education Course Fees	3463	20,000.00
Capital Improvement Fees	3464	3,200.00
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	6,400.00
Other Student Fees	3469	
Preschool Program Fees	3471	70,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	157,000.00
Total Local	3400	7,811,069.00
TOTAL ESTIMATED REVENUES		22,413,159.00
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	340,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	340,000.00
TOTAL OTHER FINANCING SOURCES		340,000.00
Fund Balance, July 1, 2017	2800	1,603,561.90
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		24,356,720.90

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

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	12,727,240.50	8,944,254.98	2,146,968.02	513,804.42	400.00	659,123.44	442,031.63	20,658.01
Student Support Services	6100	1,104,221.87	715,298.08	178,223.79	210,700.00				
Instructional Media Services	6200	295,405.30	211,229.37	50,016.35	17,615.89			16,543.69	
Instruction and Curriculum Development Services	6300	538,158.18	428,256.09	92,713.34	16,117.12	26.94	56.79	197.90	790.00
Instructional Staff Training Services	6400	172,444.26	100,203.60	23,661.67	38,445.77	114.31			10,018.91
Instruction-Related Technology	6500	254,930.56	172,006.00	47,436.82	35,487.74				
Board	7100	311,097.43	130,180.00	77,371.40	97,800.00				5,746.03
General Administration	7200	343,542.40	150,835.25	73,419.68	79,606.52		14,680.95		25,000.00
School Administration	7300	1,869,401.73	1,516,919.01	342,204.60	9,393.12				885.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	333,413.73	249,137.22	57,530.78	18,162.00		5,083.73		3,500.00
Food Service	7600	2,604.40	2,583.43	20.97					
Central Services	7700	269,221.50	137,464.52	32,297.63	94,559.35		4,900.00		
Student Transportation Services	7800	1,277,662.45	698,175.85	255,983.58	34,887.00	200,825.00	47,100.00	19,544.00	21,147.02
Operation of Plant	7900	2,578,581.11	624,237.96	218,623.10	1,018,556.30	687,403.35	24,757.81	4,587.94	414.65
Maintenance of Plant	8100	335,618.17	252,424.22	59,843.95	22,000.00		700.00		650.00
Administrative Technology Services	8200	295,967.66	169,212.02	39,435.70	71,649.00		3,810.94	11,860.00	
Community Services	9100	103,409.07	39,402.00	10,015.00	10,158.06		2,500.00	3,583.00	37,751.01
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		22,812,920.32	14,541,819.60	3,705,766.38	2,288,942.29	888,769.60	762,713.66	498,348.16	126,560.63
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, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720	450,000.00							
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750	1,093,800.58							
TOTAL ENDING FUND BALANCE	2700	1,543,800.58							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		24,356,720.90							

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

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	1,453,907.16
USDA-Donated Commodities	3265	131,118.85
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,585,026.01
<i>STATE:</i>		
School Breakfast Supplement	3337	12,062.00
School Lunch Supplement	3338	13,819.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	25,881.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	1,328.33
Food Service	3450	150,216.26
Other Miscellaneous Local Sources	3495	
Total Local	3400	151,544.59
TOTAL ESTIMATED REVENUES		1,762,451.60
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	462,942.74
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,225,394.34

DISTRICT SCHOOL BOARD OF TAYLOR 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	554,454.89
Employee Benefits	200	201,236.07
Purchased Services	300	23,517.66
Energy Services	400	563.50
Materials and Supplies	500	747,817.77
Capital Outlay	600	2,221.83
Other	700	23,124.05
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,552,935.77
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	672,458.57
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	672,458.57
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,225,394.34

DISTRICT SCHOOL BOARD OF TAYLOR 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>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	124,361.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	124,361.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	105,410.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	77,380.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	154,737.94
Individuals with Disabilities Education Act (IDEA)	3230	973,621.79
Elementary and Secondary Education Act, Title I	3240	1,135,542.93
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	163,065.19
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	90,907.66
Total Federal Through State And Local	3200	2,700,665.51
<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		2,825,026.51
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		2,825,026.51

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

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)Page 7

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	1,744,524.10	759,585.77	199,413.17	369,060.41		340,056.57	35,945.00	40,463.18
Student Support Services	6100	137,182.20	89,574.55	31,905.97	3,880.00		11,785.23		36.45
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	412,013.02	278,129.03	62,633.99	71,250.00				
Instructional Staff Training Services	6400	306,046.89	178,058.22	31,388.39	73,722.28	2,776.00	20,102.00		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	50,442.80							50,442.80
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,000.00	1,000.00						
Student Transportation Services	7800	42,687.50	18,265.56	10,057.12	12,816.22				1,548.60
Operation of Plant	7900	6,769.00							6,769.00
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	124,361.00							124,361.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,825,026.51	1,324,613.13	335,398.64	530,728.91	2,776.00	371,943.80	35,945.00	223,621.03
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		2,825,026.51							

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

SECTION VII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	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
<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 Distributed	3321	102,798.54		102,798.54		
Interest on Undistributed CO&DS	3325	600.00		600.00		
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341					
State Through Local	3380					
Public Education Capital Outlay (PECO)	3391	6,763,591.00	6,763,591.00			
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	6,700.00				6,700.00
Total State Sources	3300	6,873,689.54	6,763,591.00	103,398.54		6,700.00
<i>LOCAL SOURCES:</i>						
District Local Capital Improvement Tax	3413	2,010,054.00			2,010,054.00	
County Local Sales Tax	3418					
School District Local Sales Tax	3419					
Tax Redemptions	3421					
Investment Income	3430	20,000.00			20,000.00	
Gifts, Grants and Bequests	3440					
Miscellaneous Local Sources	3490					
Impact Fees	3496					
Refunds of Prior Year's Expenditures	3497					
Total Local Sources	3400	2,030,054.00			2,030,054.00	
TOTAL ESTIMATED REVENUES		8,903,743.54	6,763,591.00	103,398.54	2,030,054.00	6,700.00
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>Transfers In:</i>						
From General Fund	3610					
From Debt Service Funds	3620					
From Special Revenue Funds	3640					
Interfund (Capital Projects Only)	3650	1,108,425.54	1,108,425.54			
From Permanent Funds	3660					
From Internal Service Funds	3670					
From Enterprise Funds	3690					
Total Transfers In	3600	1,108,425.54	1,108,425.54			
TOTAL OTHER FINANCING SOURCES		1,108,425.54	1,108,425.54			
Fund Balance, July 1, 2017	2800	7,505,403.75	6,686,525.21		332,704.87	486,173.67
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		17,517,572.83	14,558,541.75	103,398.54	2,362,758.87	492,873.67

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

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	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
<i>Appropriations: (Functions 7400/9200)</i>						
Library Books (New Libraries)	610					
Audiovisual Materials	620					
Buildings and Fixed Equipment	630	13,458,830.79	13,458,830.79			
Furniture, Fixtures and Equipment	640	270,728.39			270,728.39	
Motor Vehicles (Including Buses)	650	35,000.00			35,000.00	
Land	660					
Improvements Other Than Buildings	670					
Remodeling and Renovations	680	994,341.84	110,813.29		576,323.63	307,204.92
Computer Software	690					
Redemption of Principal	710					
Interest	720					
Dues and Fees	730					
TOTAL APPROPRIATIONS		14,758,901.02	13,569,644.08		882,052.02	307,204.92
OTHER FINANCING USES:						
<i>Transfers Out: (Function 9700)</i>						
To General Fund	910	340,000.00			340,000.00	
To Debt Service Funds	920					
To Special Revenue Funds	940					
Interfund (Capital Projects Only)	950	1,108,425.54		103,398.54	1,005,027.00	
To Permanent Funds	960					
To Internal Service Funds	970					
To Enterprise Funds	990					
Total Transfers Out	9700	1,448,425.54		103,398.54	1,345,027.00	
TOTAL OTHER FINANCING USES		1,448,425.54		103,398.54	1,345,027.00	
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	1,310,246.27	988,897.67		135,679.85	185,668.75
Unassigned Fund Balance, June 30, 2018	2750					
TOTAL ENDING FUND BALANCES	2700	1,310,246.27	988,897.67		135,679.85	185,668.75
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		17,517,572.83	14,558,541.75	103,398.54	2,362,758.87	492,873.67

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

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance
OPERATING REVENUES:			
Charges for Services	3481		
Charges for Sales	3482		
Premium Revenue	3484	2,778,113.93	2,778,113.93
Other Operating Revenues	3489		
Total Operating Revenues		2,778,113.93	2,778,113.93
NONOPERATING REVENUES:			
Investment Income	3430	500.00	500.00
Gifts, Grants and Bequests	3440		
Other Miscellaneous Local Sources	3495		
Loss Recoveries	3740		
Gain on Disposition of Assets	3780		
Total Nonoperating Revenues		500.00	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, 2017	2880		364,160.69
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		3,142,774.62	3,142,774.62
ESTIMATED EXPENSES	Object		
OPERATING EXPENSES: (Function 9900)			
Salaries	100		
Employee Benefits	200		
Purchased Services	300	2,966,707.33	2,966,707.33
Energy Services	400		
Materials and Supplies	500		
Capital Outlay	600		
Other (including Depreciation)	700	12,247.20	12,247.20
Total Operating Expenses		2,978,954.53	2,978,954.53
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	163,820.09	163,820.09
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		3,142,774.62	3,142,774.62

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

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF TAYLOR 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>1,395,870,491</u>	Required Local Effort	\$ <u>5,747,413</u>	<u>4.2890</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u> </u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>5,747,413</u>	<u>4.2890</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>1,395,870,491</u>	Discretionary Operating	\$ <u>1,002,347</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>1,395,870,491</u>	Additional Operating	\$ <u>335,009</u>	<u>0.2500</u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u>0</u>	<u> </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>1,395,870,491</u>	Local Capital Improvement	\$ <u>2,010,054</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1010.40, F.S.
	<u> </u>	\$ <u> </u>	<u> </u> mills s. 1011.74, F.S.
	<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 1.57 PERCENT.

STATE OF FLORIDA

COUNTY OF TAYLOR

I, Danny Glover, Jr., Superintendent of Schools and ex-officio Secretary of the District School Board of Taylor 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 Taylor County, Florida, on September 19, 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.

Categorical Flexible Spending Resolution

RESOLUTION OF THE SCHOOL BOARD OF TAYLOR 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 **Taylor** 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 \$518,786.
2. The school board hereby approves using safe school funds in the amount of \$123,245.
3. The school board hereby approves using supplemental academic instruction funds in the amount of \$588,315 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 \$218,806 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 \$220,759 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: 1,669,911.00.

STATE OF FLORIDA
COUNTY OF TAYLOR

I, Danny Glover, Jr., superintendent of schools and ex-officio secretary of the District School Board of Taylor 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 Taylor County, Florida, on September 19, 2017.

Signature of District School Superintendent

Date of Signature



CERTIFICATION OF SCHOOL TAXABLE VALUE

[Reset Form](#)
[Print Form](#)

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2017	County : TAYLOR
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Name of School District :
TAYLOR CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$ 829,540,411	(1)
2.	Current year taxable value of personal property for operating purposes	\$ 564,340,324	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$ 1,989,756	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 1,395,870,491	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 7,072,468	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 1,388,798,023	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 1,360,129,426	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :
	Electronically Certified by Property Appraiser		6/30/2017 3:22 PM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.					
9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	4.5430	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.4980	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 6,179,068		(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 3,397,603		(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 9,576,671		(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	4.4492	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.4464	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	4.2890	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.2500
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.4980 per \$1,000 (17)

Name of School District :				DR-420S R. 5/13 Page 2	
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>			\$	5,986,889 (18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>			\$	3,486,884 (19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>			\$	9,473,773 (20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>			-3.60 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>			-1.57 %	(22)
Final public budget hearing		Date : 9/19/2017	Time : 5:30 PM	Place : 318 N Clark Street Perry, FL 32347	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority			8/2/2017 12:45 PM	
	Title : Danny Glover, Superintendent		Contact Name And Contact Title : Ashley Valentine, FINANCE DIRECTOR		
	Mailing Address : 318 N Clark Street		Physical Address : 318 NORTH CLARK ST		
City, State, Zip : PERRY, FL 32347		Phone Number : 8508382503		Fax Number : 8508382504	

Continued on page 3