

FINAL BUDGET HEARING STEPS
September 16, 2019
Special Board Meeting

1. Announce that this is a public hearing on the proposed 2019/20 final budget
2. Announce that the final millage is 5.5570 mills
3. Invite public to make comments on the final budget
4. Call for vote on each final proposed millage as follows:

Required Local Effort	3.3090
Basic Discretionary Operating	0.7480
Local Capital Improvement	1.0000
Additional Operating	0.5000
5. Call for vote on final budget.
6. Approve Resolution Number 2019-005 (ESE 524) adopting final millage rates
7. Approve Resolution Number 2019-006 adopting final Budget
8. Approve Resolution Number 2019-007 Categorical Flexible Spending Resolution
9. End Public hearing on budget
10. Take up other agenda items and proceed with Board meeting business as usual.

**DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2019-20**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		2,217,769,544.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.3090	3.3090
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.5000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.0000	1.0000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.0570	0.5000
		5.5570

**DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020**

SECTION II. GENERAL FUND - FUND 100

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	120,000.00
National Forest Funds	3255	14,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	134,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	730,194.00
Workforce Development	3315	75,140.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	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	6,500.00
District Discretionary Lottery Funds	3344	3,968.00
Class Size Reduction Operating Funds	3355	1,299,378.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	70,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	500.00
Total State	3300	2,285,680.00
<i>LOCAL:</i>		
District School Taxes	3411	9,702,122.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	84,000.00
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	14,015.00
Investment Income	3430	12,000.00
Gifts, Grants and Bequests	3440	
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	500.00
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	500.00
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	12,000.00
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	41,000.00
Total Local	3400	9,866,137.00
TOTAL ESTIMATED REVENUES		12,285,817.00
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	673,624.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	979,624.00
TOTAL OTHER FINANCING SOURCES		979,624.00
Fund Balance, July 1, 2019	2800	2,905,876.40
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		16,171,317.40

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	8,505,000.00	3,750,000.00	1,200,000.00	3,100,000.00		275,000.00	5,000.00	175,000.00
Student Support Services	6100	261,000.00	129,000.00	40,000.00	85,000.00		7,000.00		
Instructional Media Services	6200	75,750.00	45,000.00	14,750.00	4,000.00				12,000.00
Instruction and Curriculum Development Services	6300	250,000.00	195,000.00	55,000.00					
Instructional Staff Training Services	6400	45,500.00	5,000.00	500.00	40,000.00				
Instruction-Related Technology	6500	135,000.00	82,000.00	15,000.00	38,000.00				
Board	7100	427,000.00	137,000.00	120,000.00	150,000.00		5,000.00		15,000.00
General Administration	7200	230,900.00	138,000.00	79,000.00			1,900.00		12,000.00
School Administration	7300	650,000.00	503,000.00	145,000.00			2,000.00		
Facilities Acquisition and Construction	7400	1,408,243.00						1,073,724.00	334,519.00
Fiscal Services	7500	319,500.00	215,000.00	59,000.00	13,500.00		3,000.00		29,000.00
Food Service	7600								
Central Services	7700	384,000.00	190,000.00	52,000.00	65,000.00		17,000.00		60,000.00
Student Transportation Services	7800	783,000.00	376,000.00	185,000.00	65,000.00	87,000.00	50,000.00		20,000.00
Operation of Plant	7900	1,130,000.00	365,000.00	145,000.00	220,000.00	330,000.00	70,000.00		
Maintenance of Plant	8100	294,000.00	150,000.00	54,000.00	25,000.00	5,000.00	60,000.00		
Administrative Technology Services	8200	45,000.00			45,000.00				
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		14,943,893.00	6,280,000.00	2,164,250.00	3,850,500.00	422,000.00	490,900.00	1,078,724.00	657,519.00
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750	1,227,424.40							
TOTAL ENDING FUND BALANCE	2700	1,227,424.40							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		16,171,317.40							

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,011,500.00
USDA-Donated Commodities	3265	78,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	1,089,500.00
<i>STATE:</i>		
School Breakfast Supplement	3337	8,000.00
School Lunch Supplement	3338	8,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	16,000.00
<i>LOCAL:</i>		
Investment Income	3430	1,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	95,000.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	98,500.00
TOTAL ESTIMATED REVENUES		1,204,000.00
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, 2019	2800	386,917.88
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,590,917.88

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	465,000.00
Employee Benefits	200	235,000.00
Purchased Services	300	60,000.00
Energy Services	400	4,000.00
Materials and Supplies	500	515,000.00
Capital Outlay	600	15,000.00
Other	700	6,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		1,300,000.00
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, 2020	2710	36,515.21
Restricted Fund Balance, June 30, 2020	2720	254,402.67
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	
Unassigned Fund Balance, June 30, 2020	2750	
TOTAL ENDING FUND BALANCE	2700	290,917.88
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,590,917.88

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	58,419.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	
Teacher and Principal Training and Recruiting - Title II, Part A	3225	66,100.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	358,487.00
Elementary and Secondary Education Act, Title I	3240	531,472.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	136,122.00
Total Federal Through State And Local	3200	1,150,600.00
<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		1,150,600.00
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, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		1,150,600.00

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	815,130.00	243,923.00	74,862.00	408,937.00		78,195.00	8,836.00	377.00
Student Support Services	6100	73,322.00			50,452.00		22,870.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	87,635.00	57,604.00	15,405.00	14,626.00				
Instructional Staff Training Services	6400	104,991.00	24,815.00	1,808.00	68,523.00		9,845.00		
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	32,751.00							32,751.00
School Administration	7300	267.00					267.00		
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	2,235.00			1,563.00		672.00		
Student Transportation Services	7800	34,269.00	23,805.00	10,464.00					
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		1,150,600.00	350,147.00	102,539.00	544,101.00		111,849.00	8,836.00	33,128.00
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		1,150,600.00							

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

	Account Number	
ESTIMATED REVENUES		
<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, 2019	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, 2020

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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	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, 2020

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								
Investment Income	3430	1.00		1.00					
Gifts, Grants and Bequests	3440								
Total Local Sources	3400	1.00		1.00					
TOTAL ESTIMATED REVENUES		306,001.00		306,001.00					
<i>OTHER FINANCING SOURCES:</i>									
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	1,567,160.05						1,567,160.05	
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	1,567,160.05						1,567,160.05	
TOTAL OTHER FINANCING SOURCES		1,567,160.05						1,567,160.05	
Fund Balance, July 1, 2019	2800	987.75		25.28				962.47	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		1,874,148.80		306,026.28				1,568,122.52	

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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	1,307,660.93						1,307,660.93	
Interest	720	259,499.12						259,499.12	
Dues and Fees	730								
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	1,567,160.05						1,567,160.05	
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740	988.75		26.28				962.47	
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCES	2700	988.75		26.28				962.47	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		1,874,148.80		306,026.28				1,568,122.52	

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

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
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	44,756.43							44,756.43			
Interest on Undistributed CO&DS	3325	410.24						410.24				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	33,991.00				33,991.00						
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	228,066.00				228,066.00						
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	307,223.67				262,057.00		45,166.67				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,129,058.76							2,129,058.76			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430	10,000.00							10,000.00			
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490											
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,139,058.76							2,139,058.76			
TOTAL ESTIMATED REVENUES		2,446,282.43				262,057.00		45,166.67	2,139,058.76			
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											
Transfers In:												
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												
Fund Balance, July 1, 2019	2800	1,696,878.76						222,704.01	1,401,032.80		73,141.95	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		4,143,161.19				262,057.00		267,870.68	3,540,091.56		73,141.95	

DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630											
Furniture, Fixtures and Equipment	640	80,000.00							80,000.00			
Motor Vehicles (Including Buses)	650	180,000.00							180,000.00			
Land	660											
Improvements Other Than Buildings	670	93,000.00							50,000.00		43,000.00	
Remodeling and Renovations	680	348,012.63						267,870.68	50,000.00		30,141.95	
Computer Software	690											
Charter School Local Capital Improvement	793											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		701,012.63						267,870.68	360,000.00		73,141.95	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	673,624.00				262,057.00			411,567.00			
To Debt Service Funds	920	1,567,160.05							1,567,160.05			
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	2,240,784.05				262,057.00			1,978,727.05			
TOTAL OTHER FINANCING USES		2,240,784.05				262,057.00			1,978,727.05			
Nonspendable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720	1,201,364.51							1,201,364.51			
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740											
Unassigned Fund Balance, June 30, 2020	2750											
TOTAL ENDING FUND BALANCES	2700	1,201,364.51							1,201,364.51			
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		4,143,161.19				262,057.00		267,870.68	3,540,091.56		73,141.95	

**DISTRICT SCHOOL BOARD OF FRANKLIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2020**

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, 2019	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, 2020

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
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								
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, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	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, 2020

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
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
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, 2020	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, 2020

SECTION X. INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
<i>OPERATING REVENUES:</i>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
<i>NONOPERATING REVENUES:</i>									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<i>Transfers In:</i>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2019	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES									
	Object								
<i>OPERATING EXPENSES: (Function 9900)</i>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
<i>NONOPERATING EXPENSES: (Function 9900)</i>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<i>Transfers Out: (Function 9700)</i>									
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, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED
 (Resolution 2019-005)**

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, 2019, AND ENDING JUNE 30, 2020.

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>2,217,769,544</u>	Required Local Effort	\$ <u>7,045,056</u>	<u>3.3090</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.62(4)(c), F.S.</small>
	Total Required Millage	\$ <u>7,045,056</u>	<u>3.3090</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>2,217,769,544</u>	Discretionary Operating	\$ <u>1,592,536</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

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>2,217,769,544</u>	Additional Operating	\$ <u>1,064,530</u>	<u>0.5000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

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>2,217,769,544</u>	Local Capital Improvement	\$ <u>2,129,059</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
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ 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 1.38 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 16, 2019.

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 2019-006

**A RESOLUTION OF THE FRANKLIN COUNTY SCHOOL BOARD ADOPTING
THE FINAL BUDGET FOR FISCAL YEAR 2019-2020.**

WHEREAS, the School Board of Franklin County, Florida, under Chapters 200 and 1011, Florida Statutes, approved final millage rates and final budget for the fiscal year July 1, 2019 to June 30, 2020; and

WHEREAS, the Franklin County School Board set forth the appropriations and revenue estimates for the Budget for fiscal year 2019-2020.

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 the budget in the amount of \$24,930,145 for fiscal year 2019-2020.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Franklin County School Board, including the millage rates, is hereby adopted by the School Board of Franklin County as a final budget for the categories indicated for the fiscal year July 1, 2019 to June 30, 2020.

Chairman

Resolution No. 2019-007
Categorical Flexible Spending Resolution

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 CLASS SIZE REDUCTION, DIGITAL CLASSROOMS, FEDERALLY-CONNECTED STUDENTS, GUARANTEED ALLOCATION, INSTRUCTIONAL MATERIALS, RESEARCH-BASED READING INSTRUCTION, STUDENT TRANSPORTATION AND SUPPLEMENTAL ACADEMIC INSTRUCTION. THESE FUNDS ARE URGENTLY NEEDED TO MAINTAIN ACADEMIC CLASSROOM INSTRUCTION OR IMPROVE SCHOOL SAFETY, AS SPECIFIED BY THE SCHOOL BOARD.

WHEREAS, s. 1011.62(6)(b), F.S., provides flexibility to expend selected categorical funds and approve an amendment to the school district’s 2019-20 operating budget; and

WHEREAS, the School Board of **Franklin** County has approved necessary budget amendments to balance the 2019-20 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 or to improve school safety.

NOW, THEREFORE, be it resolved as follows:

1. The school board hereby approves using class size reduction funds in the amount of \$1,299,378.
2. The school board hereby approves using digital classroom funds in the amount of \$250,827.
3. The school board hereby approves using research-based reading instruction funds in the amount of \$163,904 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.
4. The school board hereby approves using supplemental academic instruction funds, as provided in s. 1011.62(1)(f), F.S., in the amount of \$275,705.

Total amount of Categorical Flexibility Funds: \$1,989,814.

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 16, 2019.

Signature of District School Superintendent

Date of Signature