

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

Select District:

GULF

 Select Year Ended June 30:

2018

SECTION I. ASSESSMENT AND MILLAGE LEVIES Page 1

A. Certified Taxable Value of Property in County by Property Appraiser		1,823,834,953.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.1080	4.1080
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		1.0000
5. Additional Capital Improvement		
6. Local Capital Improvement	0.6800	0.6800
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.5360	1.0000
		6.5360

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

SECTION II. GENERAL FUND - FUND 100 Page 2

ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	50,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	50,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	4,200,701.00
Workforce Development	3315	98,605.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	
Adults With Disabilities	3318	35,000.00
CO&DS Withheld for Administrative Expenditure	3323	1,500.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	230,000.00
State Forest Funds	3342	
State License Tax	3343	5,000.00
District Discretionary Lottery Funds	3344	30,209.00
Class Size Reduction Operating Funds	3355	1,999,624.00
Florida School Recognition Funds	3361	44,309.00
Voluntary Prekindergarten Program (VPK)	3371	125,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	50,000.00
Total State	3300	6,819,948.00
<i>LOCAL:</i>		
District School Taxes	3411	10,253,162.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	

Tuition	3424	
Rent	3425	30,000.00
Investment Income	3430	10,000.00
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
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	
Financial Aid Fees	3468	
Other Student Fees	3469	
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	25,000.00
School-Age Child Care Fees	3473	
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	150,000.00
Total Local	3400	10,468,162.00
TOTAL ESTIMATED REVENUES		17,398,110.00
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	566,447.37
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	566,447.37
TOTAL OTHER FINANCING SOURCES		566,447.37
Fund Balance, July 1, 2017	2800	2,494,671.98
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		20,459,229.35

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**DISTRICT SCHOOL BOARD OF GULF 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	10,603,046.47	6,585,716.66	2,015,093.41	474,510.05		523,287.01	808,697.34	195,742.00
Student Support Services	6100	1,024,308.00	773,567.79	207,815.21	41,000.00		925.00		1,000.00
Instructional Media Services	6200	270,580.98	198,590.00	52,944.00	95.00		7,751.00	11,200.98	
Instruction and Curriculum Development Services	6300	191,819.00	143,116.00	42,653.00	2,100.00		3,950.00		
Instructional Staff Training Services	6400	371,657.90	256,633.00	67,799.00	43,617.90		3,608.00		
Instruction-Related Technology	6500	43,906.00	34,059.00	9,347.00	500.00				
Board	7100	216,032.00	131,000.00	71,832.00	13,200.00				
General Administration	7200	866,743.00	395,364.00	124,679.00	310,050.00		12,650.00		24,000.00
School Administration	7300	887,421.00	584,745.00	161,526.00	131,600.00		6,450.00		3,100.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	485,536.00	390,176.00	87,360.00	2,500.00		5,500.00		
Food Service	7600								
Central Services	7700	303,211.00	176,431.00	35,180.00	91,600.00				
Student Transportation Services	7800	1,141,909.96	422,283.00	199,398.00	81,837.00	159,909.00	205,882.96	60,000.00	12,600.00
Operation of Plant	7900	1,555,096.00			765,596.00	764,500.00	25,000.00		
Maintenance of Plant	8100	1,514,258.00	566,103.00	162,430.00	127,750.00		395,975.00	262,000.00	
Administrative Technology Services	8200	82,965.00	54,791.00	14,674.00	13,500.00				
Community Services	9100								
Debt Service	9200	10,000.00							10,000.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		19,568,490.31	10,712,575.45	3,252,730.62	2,099,455.95	924,409.00	1,190,978.97	1,141,898.32	246,442.00
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	25,000.00							
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	25,000.00							
TOTAL OTHER FINANCING USES		25,000.00							

Nonspendable Fund Balance, June 30, 2018	2710	9,338.25
Restricted Fund Balance, June 30, 2018	2720	
Committed Fund Balance, June 30, 2018	2730	
Assigned Fund Balance, June 30, 2018	2740	691,271.72
Unassigned Fund Balance, June 30, 2018	2750	165,129.07
TOTAL ENDING FUND BALANCE	2700	865,739.04
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		20,459,229.35

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

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	603,000.00
USDA-Donated Commodities	3265	25,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	628,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	4,500.00
School Lunch Supplement	3338	5,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	9,500.00
<i>LOCAL:</i>		
Investment Income	3430	500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	280,000.00
Other Miscellaneous Local Sources	3495	20.00
Total Local	3400	280,520.00
TOTAL ESTIMATED REVENUES		918,020.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	25,000.00
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	25,000.00
TOTAL OTHER FINANCING SOURCES		25,000.00
Fund Balance, July 1, 2017	2800	37,247.89
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		980,267.89

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

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (CONTINUED) Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	295,000.00
Employee Benefits	200	151,900.00
Purchased Services	300	1,000.00
Energy Services	400	
Materials and Supplies	500	510,000.00
Capital Outlay	600	
Other	700	7,500.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		965,400.00

9300 DO NOT MAKE CHANGES TO THIS CODE

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	14,395.86
Restricted Fund Balance, June 30, 2018	2720	472.03
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	14,867.89
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		980,267.89

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**DISTRICT SCHOOL BOARD OF GULF 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	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	60,868.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	55,288.78
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	496,708.00
Elementary and Secondary Education Act, Title I	3240	
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	35,083.23
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	647,948.01
<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		647,948.01
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		647,948.01

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

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	324,679.04	158,162.50	83,293.95	713.50		41,509.09	29,000.00	12,000.00
Student Support Services	6100	69,013.26	44,445.24	12,318.02	5,000.00		7,250.00		
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	148,253.17	105,149.30	34,153.87	8,200.00		750.00		
Instructional Staff Training Services	6400	10,972.66	2,500.00	306.00	6,166.66				2,000.00
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	73,550.92	26,458.50	9,673.16	4,300.00				33,119.26
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	18,978.96	7,525.50	4,928.46		6,525.00			
Operation of Plant	7900	2,500.00			2,500.00				
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		647,948.01	344,241.04	144,673.46	26,880.16	6,525.00	49,509.09	29,000.00	47,119.26
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		647,948.01							

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

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Total Federal Through State and Local	3200	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	

Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2017	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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

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

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APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720								
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

SECTION VI. DEBT SERVICE FUNDS

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ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	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
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 Withheld for SBE/COBI Bonds	3322	90,000.00	90,000.00						

SBE/COBI Bond Interest	3326	50.00	50.00					
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341							
Total State Sources	3300	90,050.00	90,050.00					
LOCAL SOURCES:								
District Debt Service Taxes	3412							
County Local Sales Tax	3418							
School District Local Sales Tax	3419							
Tax Redemptions	3421							
Excess Fees	3423							
Rent	3425							
Investment Income	3430							
Gifts, Grants and Bequests	3440							
Total Local Sources	3400							
TOTAL ESTIMATED REVENUES		90,050.00	90,050.00					
OTHER FINANCING SOURCES:								
Issuance of Bonds	3710							
Loans	3720							
Proceeds of Lease-Purchase Agreements	3750							
Premium on Long-term Debt	3790							
<i>Transfers In:</i>								
From General Fund	3610							
From Capital Projects Funds	3630							
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							
TOTAL OTHER FINANCING SOURCES								
Fund Balance, July 1, 2017	2800	10,600.00	10,600.00					
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		100,650.00	100,650.00					

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

SECTION VI. DEBT SERVICE FUNDS (Continued)

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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	95,000.00	95,000.00						
Interest	720	5,540.00	5,540.00						
Dues and Fees	730	50.00	50.00						
Miscellaneous	790								
TOTAL APPROPRIATIONS	9200	100,590.00	100,590.00						
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
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								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2018	2710								
Restricted Fund Balance, June 30, 2018	2720	60.00	60.00						
Committed Fund Balance, June 30, 2018	2730								
Assigned Fund Balance, June 30, 2018	2740								
Unassigned Fund Balance, June 30, 2018	2750								
TOTAL ENDING FUND BALANCES	2700	60.00	60.00						
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		100,650.00	100,650.00						

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**DISTRICT SCHOOL BOARD OF GULF COUNTY
DISTRICT SUMMARY BUDGET
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