

School Board of Clay County

Annual Budget Presentation

**FINAL 2016-2017
ANNUAL BUDGET**

September 8, 2016



The School District of Clay County

Innovate. Engage. Empower

School District of Clay County

Final 2016-2017 Annual Budget

BOARD MEMBERS

Johnna McKinnon, Chairman

Ashley Gilhousen, Vice Chairman

Betsy Condon

Janice Kerekes

Carol Studdard

SUPERINTENDENT

Charles E. Van Zant, Jr.

PRESENTED BY:

Dr. Susan Legutko,

Assistant Superintendent Business Affairs

The School District of Clay County



Vision and Mission

The School District of Clay County exists to prepare life-long learners for success in a global and competitive workplace and in acquiring applicable life skills.

Our mission is to work collaboratively with all stakeholders to provide a public education experience that is motivating, challenging and rewarding for all children. We will increase student achievement by providing students with learning opportunities that are rigorous, relevant and transcend beyond the boundaries of the school walls. We will ensure a working and learning environment built upon honesty, integrity and respect. Through these values, we will maximize student potential and promote individual responsibility.



The School District of Clay County

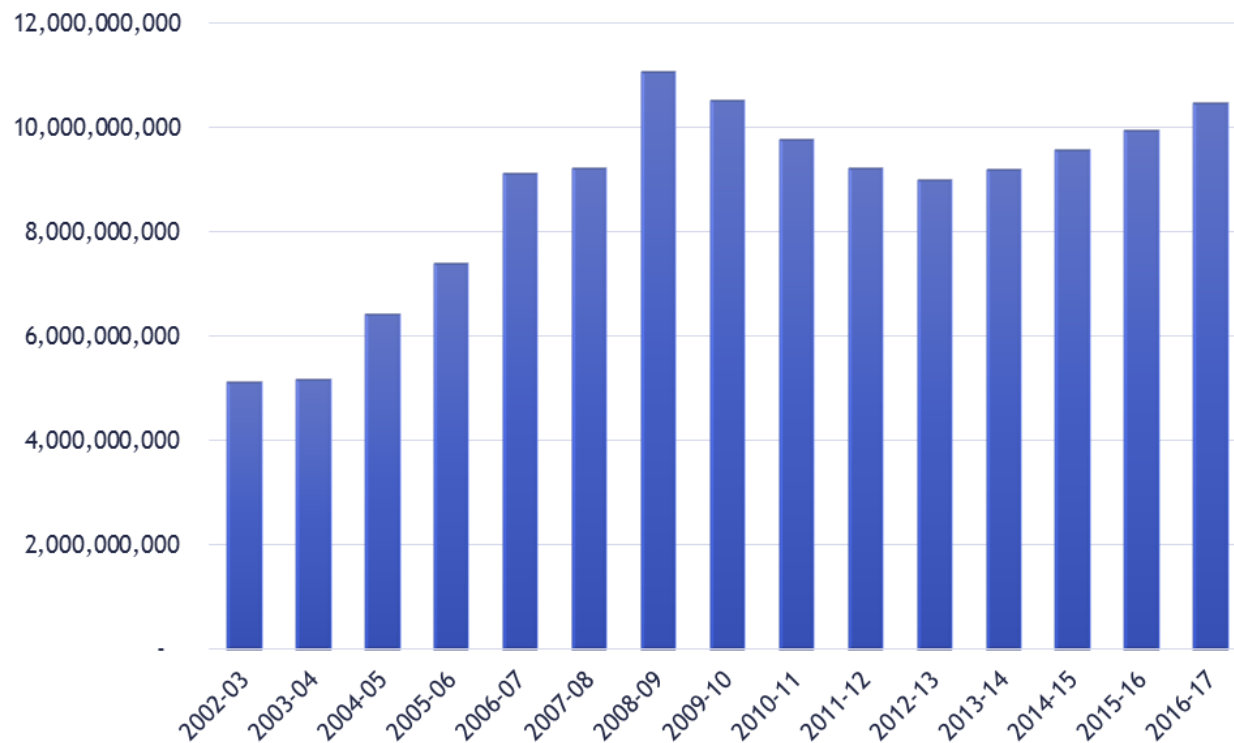
2016-2017 Annual Budget History of Property Tax Mill Levy

<u>FISCAL YEAR</u>	<u>REQUIRED LOCAL EFFORT</u>	<u>BASIC DISCRETIONARY LEVY</u>	<u>SUPPLEMENTAL DISCRETIONARY LEVY</u>	<u>CRITICAL OPERATING NEEDS LEVY</u>	<u>TOTAL GENERAL FUND</u>	<u>TOTAL CAPITAL OUTLAY</u>	<u>TOTAL ALL FUNDS</u>
1997-98	6.827	.510	.250		7.587	2.000	9.587
1998-99	6.696	.510	.250		7.456	2.000	9.456
1999-00	6.266	.510	.250		7.026	2.000	9.026
2000-01	6.181	.510	.250		6.941	2.000	8.941
2001-02	6.012	.510	.250		6.772	2.000	8.772
2002-03	5.951	.510	.250		6.711	2.000	8.711
2003-04	5.871	.510	.250		6.631	2.000	8.631
2004-05	5.723	.510	.250		6.483	2.000	8.483
2005-06	5.215	.510	.250		5.975	2.000	7.975
2006-07	5.019	.510	.250		5.779	2.000	7.779
2007-08	4.731	.510	.250		5.491	2.000	7.491
2008-09	5.161	.498	.250		5.909	1.750	7.659
2009-10	5.235	.748	0	.250	6.233	1.500	7.733
2010-11	5.369	.748	0	.250	6.367	1.500	7.867
2011-12	5.479	.748	0	.250	6.477	1.500	7.977
2012-13	5.323	.748	0	.250	6.321	1.500	7.821
2013-14	5.094	.748	0	0	5.842	1.500	7.342
2014-15	4.974	.748	0	0	5.722	1.500	7.222
2015-16	4.889	.748	0	0	5.637	1.500	7.137
2016-17	4.514	.748	0	0	5.262	1.500	6.762

The School District of Clay County

2016-2017 Annual Budget History of Assessed Value

CLAY COUNTY TAXABLE VALUES



FISCAL YEAR	TAXABLE VALUES
2002-03	5,120,071,286
2003-04	5,175,164,435
2004-05	6,415,666,987
2005-06	7,396,716,359
2006-07	9,122,880,536
2007-08	9,223,032,551
2008-09	11,078,364,417
2009-10	10,520,248,840
2010-11	9,763,332,245
2011-12	9,218,286,352
2012-13	8,994,626,566
2013-14	9,192,836,182
2014-15	9,562,278,559
2015-16	9,952,760,388
2016-17	10,479,541,597



The School District of Clay County

2016-2017 Annual Budget

Recap of Millage Levies and District Ad Valorem Tax Revenue

TAXABLE VALUES	2015-2016		2016-2017		TAXABLE VALUE INCREASE / (DECREASE)	
	MILLAGE	AMOUNT	MILLAGE	AMOUNT	MILLAGE ADJUSTMENT	AD VALOREM INC. / (DEC.)
		9,952,760,388		10,479,541,597		(526,781,209)
REQUIRED LOCAL EFFORT	4.889	46,712,684	4.514	45,412,465	-0.375	(1,300,219)
BASIC DISCRETIONARY	0.748	7,146,878	0.748	7,525,149	-	378,271
TOTAL GENERAL FUND	5.637	53,859,562	5.262	52,937,614	-0.375	(921,948)
LOCAL CAPITAL IMPROVEMENT	1.500	14,343,418	1.500	15,090,540	0	747,122
TOTAL	7.137	68,202,980	6.762	68,028,154	-0.375	(174,826)

Impact on a \$150,000 home with a \$50,000 homestead exemption:

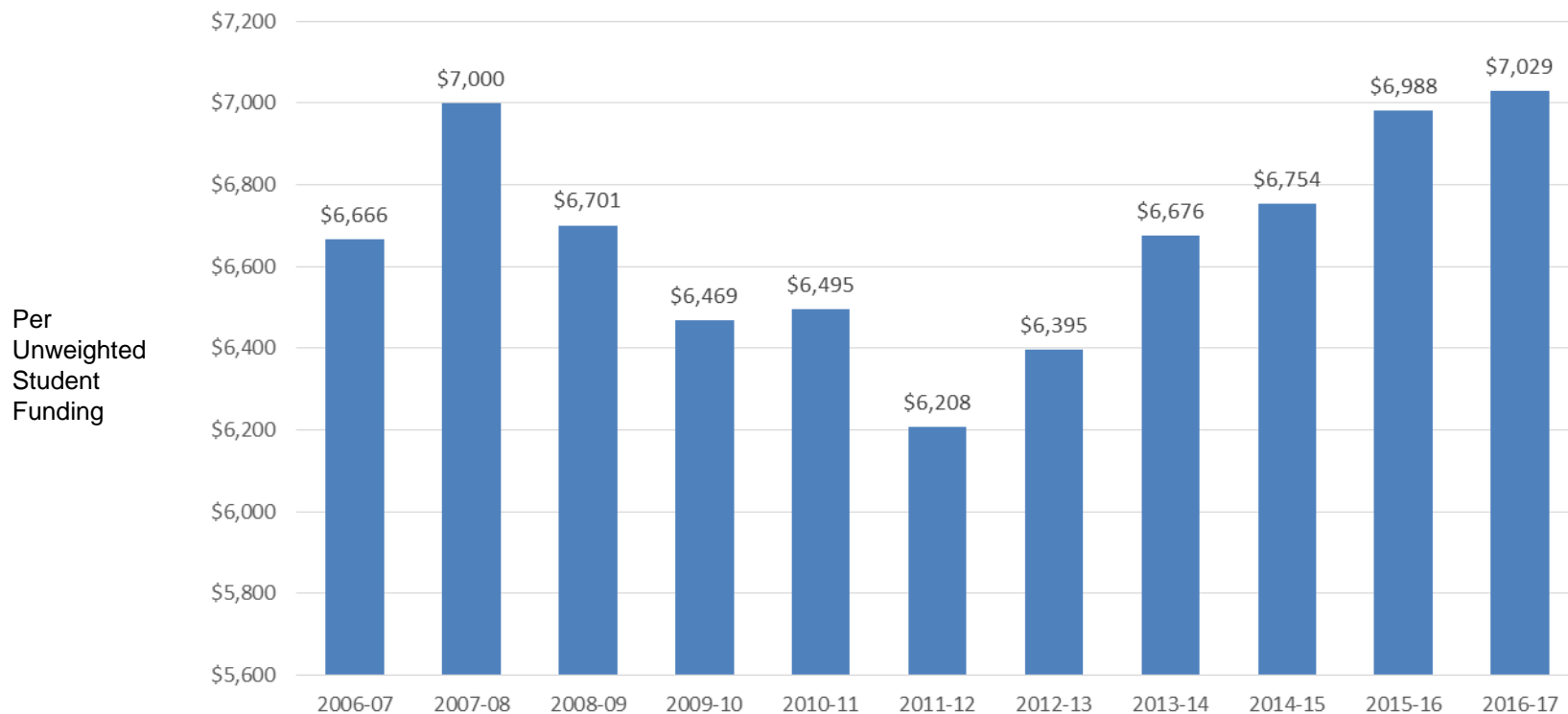
Value Assessed					\$ 150,000.00
Homestead Exemption					\$ 50,000.00
Value Assessed Less Exemption					\$ 100,000.00
Taxable Value: 2015-2016	\$ 100,000.00	7.137 mills			\$ 713.70
Taxable Value: 2016-2017	\$ 100,000.00	6.762 mills			\$ 676.20
Decrease in School Tax Levy					(37.50)

NOTE: Beginning in FY 2010-11, the budgeted collection rate is 96%. In 2009-10, the budgeted collection rate was 95%.



The School District of Clay County

**STATE & LOCAL FUNDING PER UNWEIGHTED STUDENT
2006-07 through 2016-17**



Source: FLDOE FEFP Second Calculations Unweighted FTE



The School District of Clay County

SCHOOL BOARD OF CLAY COUNTY

BUDGET SUMMARY
FISCAL YEAR 2016-2017**PROPOSED MILLAGE LEVIES SUBJECT OT 10-MILL CAP**

Required Local Effort	4.5140	Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs Operating	0.0000		
Additional Discretionary Capital	0.0000	Additional Discretionary (Statutory, Voted)	0.0000	Total Millage	6.762

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,240,694	29,024,362					31,265,056
State sources	211,968,494	132,830	637,355	1,850,276			214,588,955
Local sources	55,550,510	5,392,687	1,500	21,990,540			82,935,237
TOTAL SOURCES	\$269,759,698	\$34,549,879	\$638,855	\$23,840,816	\$0	\$0	\$328,789,247
Transfers In	3,900,000		5,284,619				9,184,619
Non-revenue Sources	105,000						105,000
Fund Balance July 1, 2016	13,324,872	2,972,184	418,732	21,375,839			38,091,627
TOTAL REVENUES, TRANSFERS & FUND/NET ASSET BALANCES	\$287,089,570	\$37,522,064	\$6,342,206	\$45,216,654	\$0	\$0	376,170,495

EXPENDITURES							
Instruction	183,077,225	11,015,228					194,092,453
Pupil Personnel Services	13,678,143	1,506,644					15,184,787
Instructional Media Services	3,689,012	12,353					3,701,364
Instructional and Curriculum Development Services	4,417,870	1,412,734					5,830,604
Instructional Staff Training Services	2,580,641	3,520,576					6,101,217
Instruction Related Technology	4,689,026	8,000					4,697,026
School Board	2,965,282						2,965,282
General Administration	848,211	751,773					1,599,984
School Administration	14,133,453	59,258					14,192,711
Facilities Acquisition and Construction	1,420,335			34,580,572			36,000,907
Fiscal Services	844,491						844,491
Food Services	2,066	16,335,823					16,337,889
Central Services	3,365,848						3,365,848
Pupil Transportation Services	10,183,062	95,931					10,278,992
Operation of Plant	18,810,198						18,810,198
Maintenance of Plant	5,386,805						5,386,805
Administrative Technology Services	1,011,009						1,011,009
Community Services	417,865						417,865
Debt Services			5,965,984				5,965,984
TOTAL EXPENDITURES	\$271,520,543	\$34,718,319	\$5,965,984	\$34,580,572	\$0	\$0	\$346,785,418
Transfers Out				9,184,619			9,184,619
Fund Balance/Net Asset Balances	15,569,027	2,803,745	376,222	1,451,464			20,200,458
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, AND FUND/NET ASSET BALANCES	\$287,089,570	\$37,522,064	\$6,342,206	\$45,216,654	\$0	\$0	\$376,170,495

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The School Board of Clay County will soon consider a measure to continue to impose a 1.500 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board's proposed tax of 5.262 mills for operating expenses and is proposed solely at the discretion of the School Board.

The capital outlay tax will generate approximately \$15,090,540 to be used for the following projects:

CONSTRUCTION AND REMODELING

- Enhanced Classrooms County-Wide (#3310)
- Severe Weather Stations County-Wide (#3007)
- Security Cameras County-Wide (#3231)
- Security Fencing County-Wide (#3434)
- Safety and Security County-Wide (#3234)
- New Covered Walkways County-Wide (#3655)
- Project Manager Salaries (#3320)
- Covered Play Area County-Wide

MAINTENANCE, RENOVATION AND REPAIR

- Reimbursement of the Maintenance, Renovation, and Repairs paid through the General Fund as permitted by Florida Statute Including Maintenance Personnel Salaries (#3894)
- Concrete/Asphalt Improvements County-Wide (#3360)
- Plumbing/Irrigation Repair/Replace County-Wide (#3465)
- Painting County Wide (#3590)
- Door Repair/Replacement County-Wide (#3610)
- EMCS Upgrades County-Wide (#3915)
- Fire Alarm Replacement County-Wide (#3861)
- Roof Replacement/Repair County-Wide (#3002)
- Flooring Repair/Replacement County-Wide (#3630)
- HVAC Replacement County-Wide (#3061)
- Lightning Protection County-Wide (#3923)
- Front Entrances Security Enhancements County-Wide (#3926)
- Cafeteria Expansion at Doctors Inlet Elementary (#3017)
- Energy Conservation Upgrades County-Wide (#3005)
- Library Security Gates Repair/Replacement County-Wide (#3006)
- Locker Repair/Replacement County-Wide (#3442)
- Site Improvements County-Wide (#3004)
- Parent Pickup Redesign at Keystone Heights Elementary (#3065)
- Erosion Control County-Wide (#3009)
- Repair Handrails County-Wide (#3008)
- Renovation of Building 9 at Keystone Heights Elementary (#3066)
- Parking Lot Lighting Renovation County-Wide (#3014)
- Kitchen/Dining Renovation at Keystone Heights Elementary (#3067)

MOTOR VEHICLE PURCHASES

- Purchase (13) New School Buses and (13) New Radios (#3878)
- ERP System (#3706)
- Maintenance/Delivery Vehicle Replacement (#3167)

NEW AND REPLACEMENT EQUIPMENT

- Equipment County-Wide (#1520)
- School Hand Held Walkie Talkie Repeaters County-Wide (#3166)

PAYMENTS OF LOANS APPROVED PURSUANT TO SS 1011.14 AND 1011.15, F.S.

- Repayment of Certificate of Participation (C.O.P.) FIH (#3723)

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

- Insurance premiums on District Facilities (#3553)

All concerned citizens are invited to a public hearing to be held on Aug 2, 2016 at 5:01 p.m. at Teacher Training Center at Fleming Island High School, 2233 Village Square Parkway, Orange Park, FL 32003.

A DECISION on the proposed amendment to the projects funded from CAPITAL OUTLAY TAXES will be made at this meeting.

Detail of Actual and Estimated Local, State & Federal Revenues FUND 100 – GENERAL FUND

REVENUES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
LOCAL REVENUES:			
PROPERTY TAXES	\$ 51,579,556	\$ 52,990,466	\$ 52,837,010
TAX REDEMPTIONS (DELINQUENT TAXES)	1,206,016	1,054,512	500,000
INTEREST ON INVESTMENTS	7,244	45,295	25,000
GIFTS, GRANTS (CLEAR WIRE)	19,758	83,363	30,662
EDUCATIONAL FEES	609,236	597,278	411,266
FOOD SERVICE INDIRECT COST	380,602	369,375	375,000
INDIRECT COST RATE (FED PROJECTS)	451,952	376,869	376,500
RENT	295,524	228,794	-
COLLECTIONS (TEXTBOOKS)	25,986	6,422	20,000
OTHER	944,320	1,161,922	1,046,453
TOTAL LOCAL REVENUE:	\$ 55,520,195	\$ 56,914,295	\$ 55,621,890
STATE REVENUES:			
FEPP	\$ 145,132,632	\$ 157,908,358	\$ 166,969,965
WORKFORCE DEVELOPMENT	860,839	844,507	840,000
CATEGORICALS/LOTTERY/SCH. RECOG./PRE-K	39,925,380	41,676,751	42,611,529
CO & DS ADMIN. FEE	21,067	21,716	22,000
STATE LICENSE TAX / STATE FOREST FUNDS	18,487	19,854	15,000
MISCELLANEOUS	1,288,439	2,234,593	1,856,148
TOTAL STATE REVENUE:	187,246,844	\$ 202,705,778	\$ 212,314,642



The School District of Clay County

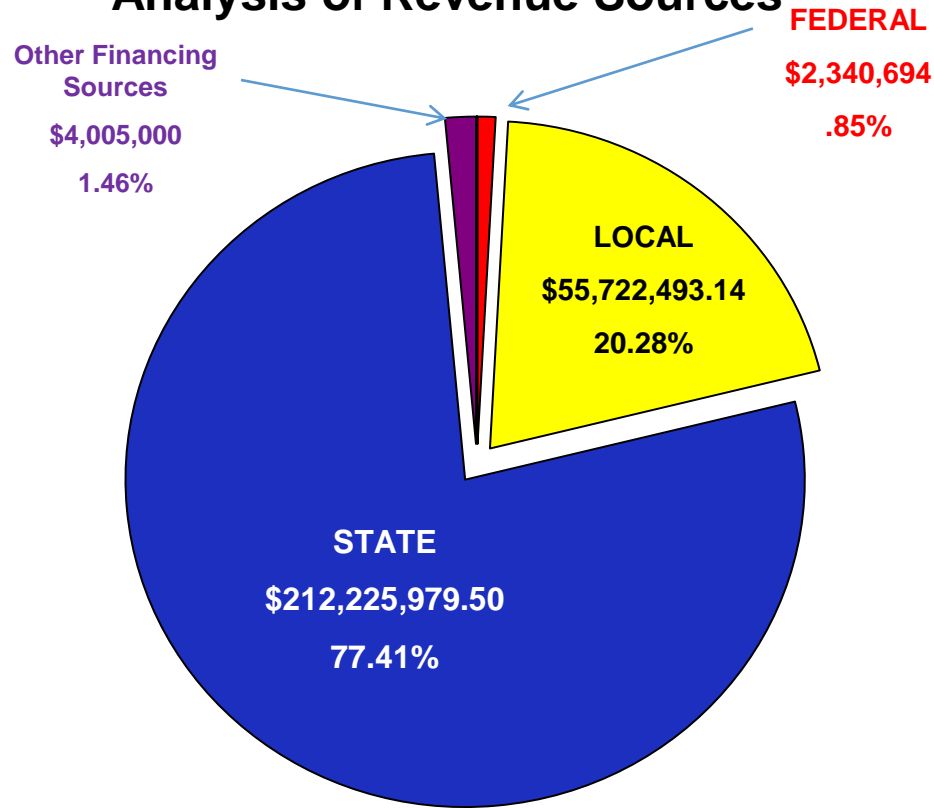
**Detail of Actual and Estimated Local, State & Federal Revenues
FUND 100 – GENERAL FUND**

FEDERAL REVENUES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
IMPACT FUNDS	\$ 505,694	\$ 487,113	\$ 505,694
ROTC	\$ 279,922	\$ 317,547	\$ 235,000
MEDICAID	\$ 1,524,320	\$ 1,875,340	\$ 1,600,000
TOTAL FEDERAL REVENUE:	\$ 2,309,936	\$ 2,291,934	\$ 2,340,694
TOTAL CURRENT REVENUE:	\$ 245,076,974	\$ 262,300,074	\$ 270,289,167
OTHER FINANCING SOURCES	\$ 7,070,463	\$ 3,822,681	\$ 4,005,000
TOTAL REVENUE:	\$ 252,147,438	\$ 266,122,754	\$ 274,294,167
REVENUE TOTALS INCLUDE TOTALS FROM PREVIOUS SLIDE			



The School District of Clay County

Annual Estimated 2016-17 Budget Analysis of Revenue Sources



**ESTIMATED REVENUE &
OTHER FINANCING SOURCES**

2016-2017

\$228,319,497.84



The School District of Clay County

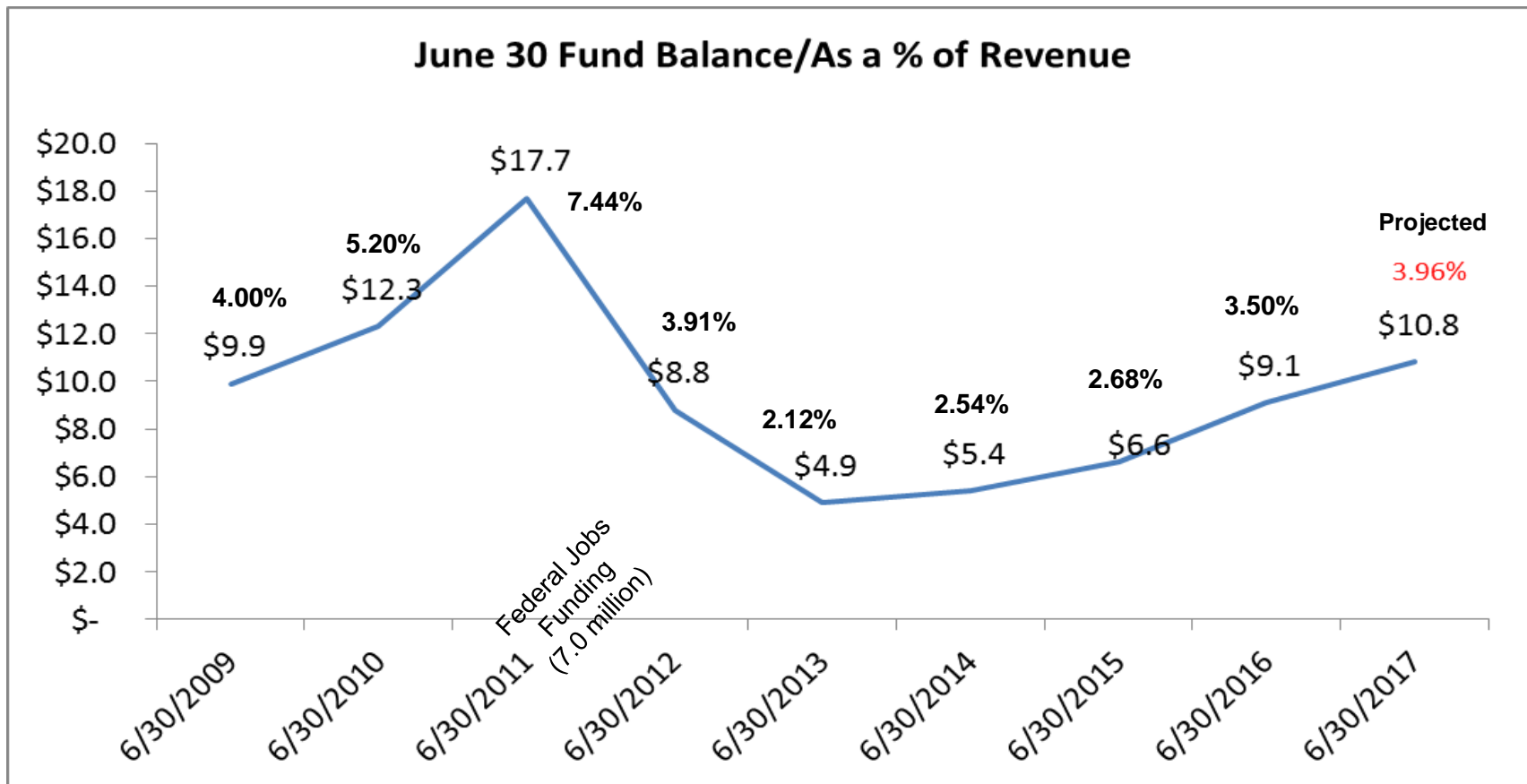
Detail of Actual and Estimated Local, State & Federal Revenues
FUND 100 – GENERAL FUND
(Analysis of Funds Available)

ANALYSIS OF FUNDS AVAILABLE:		
ADD: 7-01-2016 FUND BALANCE: Unassigned Fund Balance % (9,177,711.41)3.49%		\$ 14,025,331
2016-17 ESTIMATED REVENUE & OTHER SOURCES		
ESTIMATED REVENUES 2016-17	\$ 270,289,167	
OTHER FINANCING SOURCES	4,005,000	\$ 274,294,167
TOTAL FUNDS AVAILABLE		\$ 288,319,498
USES OF REVENUE:		
2016-17 APPROPRIATIONS, ENCUMBRANCES, CATEGORICALS, & PROJECTS	\$ 273,126,564	
RESERVE FOR INVENTORY	992,152	
RESTRICTED FOR PROGRAMS (McKay, Proration)	3,350,000	277,468,716
PROJECTED UNASSIGNED FUND BALANCE 6-30-2017		\$ 10,850,782
PROJECTED UNASSIGNED FUND BALANCE 6-30-2017 (% OF REVENUE)		3.96%
(3% UNASSIGNED FUND BALANCE = \$8.3 million)		



The School District of Clay County

Detail of Actual and Estimated Local, State & Federal Revenues FUND 100 – GENERAL FUND (History of the Unassigned Fund Balance)



The School District of Clay County

What does the General Fund support?

- ✓ Schools & Centers are allocations sent directly to the individual schools or centers.
- ✓ Categorical Program which require special accounting by the State and provide the support for direct instruction to schools and district instruction.
- ✓ Central Units such as Office of the Superintendent, School Board, Operations Services, Facilities Services, Fiscal Services and Exceptional Student Education.
- ✓ District-Wide Allocations relate to funds used at the district level. These include property and liability insurance, worker's compensation insurance, accumulated sick leave payout upon retirement, annual leave payout, bank service charges and fees.
- ✓ Non-Recurring Appropriations
- ✓ General Fund Capital Projects primarily include the costs of portables classrooms and construction management.
- ✓ Fund Balance are funds remaining from the prior year, some of which may be used only for the specified purpose for which they were originally designated. In addition, some of these funds are already contractually obligated with vendors for purchases as well as some of these funds equal the value of inventories on hand that will not be exhausted.
- ✓ Contingency allocations provide for unforeseen events which cause a financial emergency in the amount of at least 3%.



All Expenditures by Function - General Fund

	FUNCTIONS	ACTUAL 2014-15		FINAL ESTIMATED 2015-16		PROPOSED 2016-17	
Instruction	5000	\$ 167,356,806	65.93%	\$ 172,829,761	66.80%	\$ 184,998,140	67.73%
Student Pers. Svcs	6100	13,830,237	5.45%	13,673,604	5.28%	13,673,817	5.01%
Inst. Media Svcs	6200	3,894,003	1.53%	4,043,204	1.56%	3,788,743	1.39%
Inst. & Curr. Dev.	6300	4,186,715	1.65%	3,856,203	1.49%	4,237,034	1.55%
Inst. Staff Train	6400	2,320,852	0.91%	2,627,130	1.02%	2,308,817	0.85%
Instruction Related Technology	6500	3,567,893	1.41%	3,874,028	1.50%	4,565,331	1.67%
Board of Education	7100	903,193	0.36%	657,352	0.25%	2,965,282	1.09%
General Admin	7200	805,644	0.32%	891,313	0.34%	853,899	0.31%
School Admin	7300	14,972,015	5.90%	14,585,436	5.64%	14,194,537	5.20%
Fac. Acq & Const.	7400	1,299,406	0.51%	1,674,600	0.65%	1,517,299	0.56%
Fiscal Svcs	7500	750,027	0.30%	706,867	0.27%	844,491	0.31%
Food Services	7600	86,680	0.03%	93,518	0.04%	-	
Central Svcs	7700	3,260,343	1.28%	3,102,725	1.20%	3,331,147	1.22%
Pupil Transp.	7800	10,502,697	4.14%	10,171,147	3.93%	10,182,948	3.73%
Opera. of Plant	7900	18,166,902	7.16%	19,027,352	7.35%	18,839,517	6.90%
Maintenance	8100	6,231,540	2.45%	5,359,634	2.07%	5,386,805	1.97%
Administrative Technology Services	8200	1,440,591	0.57%	1,244,706	0.48%	996,009	0.36%
Community Serv.	9100	257,296	0.10%	314,601	0.12%	439,214	0.16%
Debt Service	9200	6,056	0.00%	6,056	0.00%	3,533	0.00%
TOTAL		\$ 253,838,899	100%	\$ 258,739,238	100%	\$ 273,126,564	100%

All Expenditures by Object - General Fund

	OBJECTS	ACTUAL 2014-15		FINAL ESTIMATED 2015-16		TENTATIVE 2016-17	
Salaries	100	\$ 175,929,269	69.61%	\$ 173,755,580	67.15%	\$ 175,130,185	64.12%
Employee Benefits	200	41,722,098	16.51%	43,472,335	16.80%	44,466,372	16.28%
Purchased Services	300	14,567,881	5.76%	19,805,829	7.65%	24,907,373	9.12%
Energy Services	400	9,283,276	3.67%	8,257,800	3.19%	8,795,721	3.22%
Materials & Supplies	500	8,224,331	3.25%	8,248,061	3.19%	13,402,314	4.91%
Capital Outlay	600	1,805,778	0.71%	4,067,111	1.57%	3,944,147	1.44%
Other Expenses	700	1,210,067	0.48%	1,132,522	0.44%	2,480,452	0.91%
TOTAL		\$ 252,742,702	100%	\$ 258,739,238	100%	\$ 273,126,564	100%

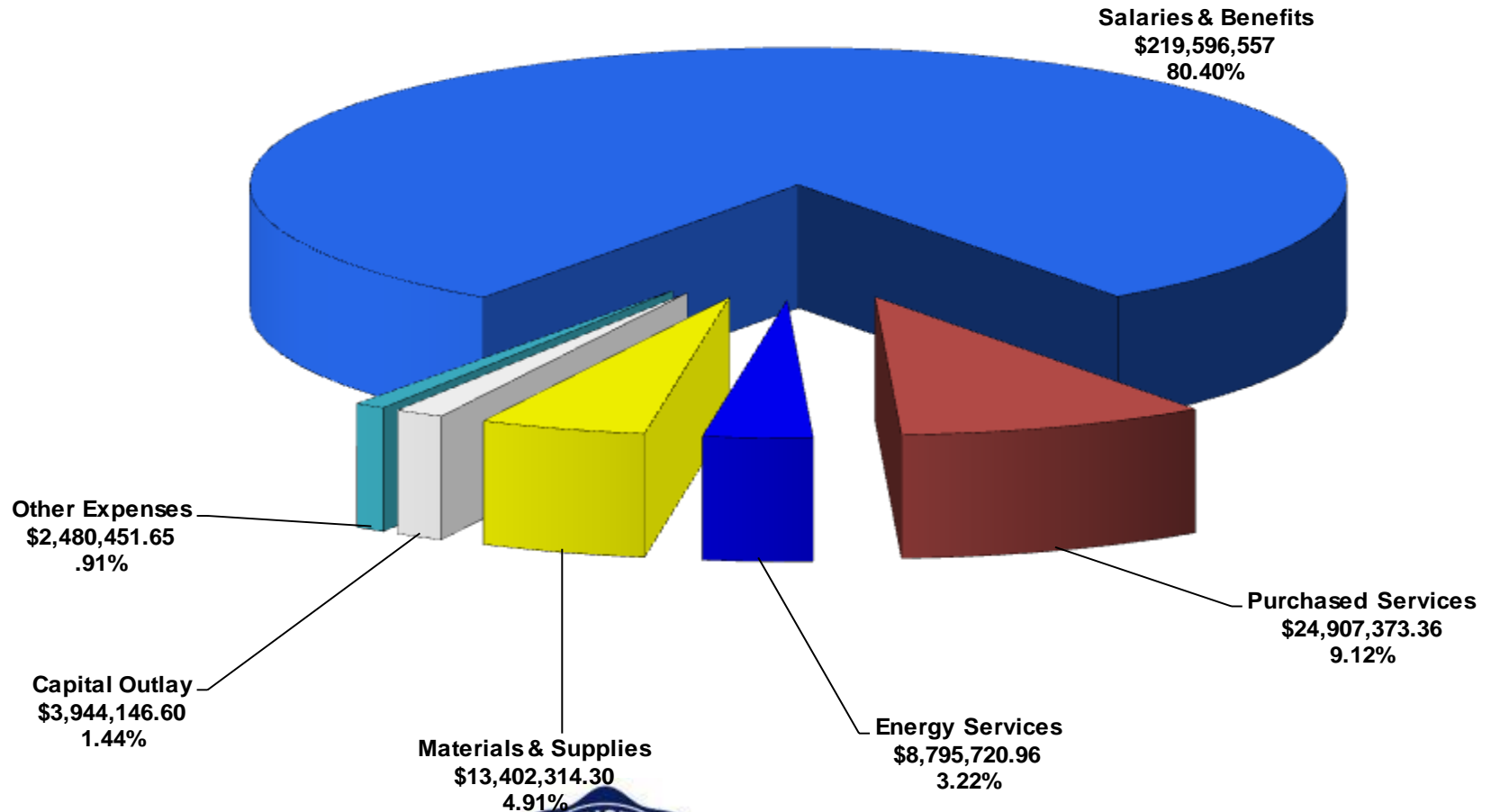
80.4%

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The School District of Clay County

Analysis of Expenditures by Object

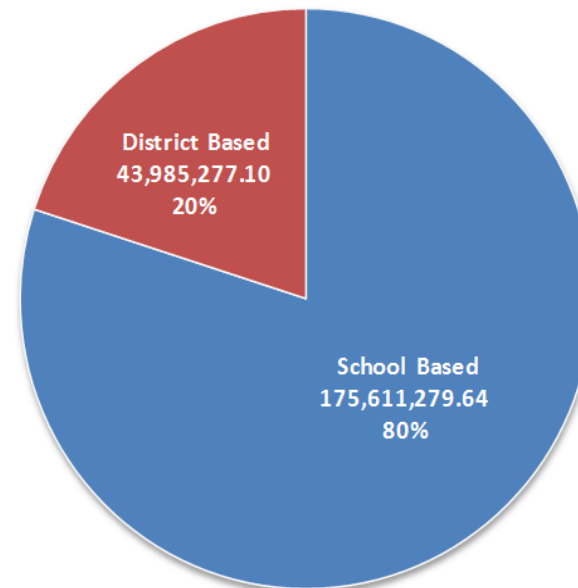


The School District of Clay County

2016-2017 Annual Budget General Fund - Object 100/200

Salary/Ben	Schools	District	TOTAL
5000	141,890,278.35	15,029,790.89	156,920,069.24
61xx	9,843,636.65	3,143,715.27	12,987,351.92
62xx	3,204,048.19	90,096.39	3,294,144.58
63xx	-	3,728,537.39	3,728,537.39
64xx	2,592.00	1,816,267.11	1,818,859.11
65xx	-	2,551,998.96	2,551,998.96
71xx	-	317,821.22	317,821.22
72xx	-	664,748.57	664,748.57
73xx	13,748,276.60	279,384.01	14,027,660.61
74xx	-	724,608.46	724,608.46
75xx	-	815,486.14	815,486.14
76xx	-	-	-
77xx	-	2,629,030.29	2,629,030.29
78xx	96,012.30	7,539,897.26	7,635,909.56
79xx	6,502,896.21	445,976.86	6,948,873.07
81xx	-	3,676,770.66	3,676,770.66
82xx	-	531,147.62	531,147.62
91xx	323,539.34	-	323,539.34
	<u>175,611,279.64</u>	<u>43,985,277.10</u>	<u>219,596,556.74</u>

2016 - 2017 Salaries/Benefits

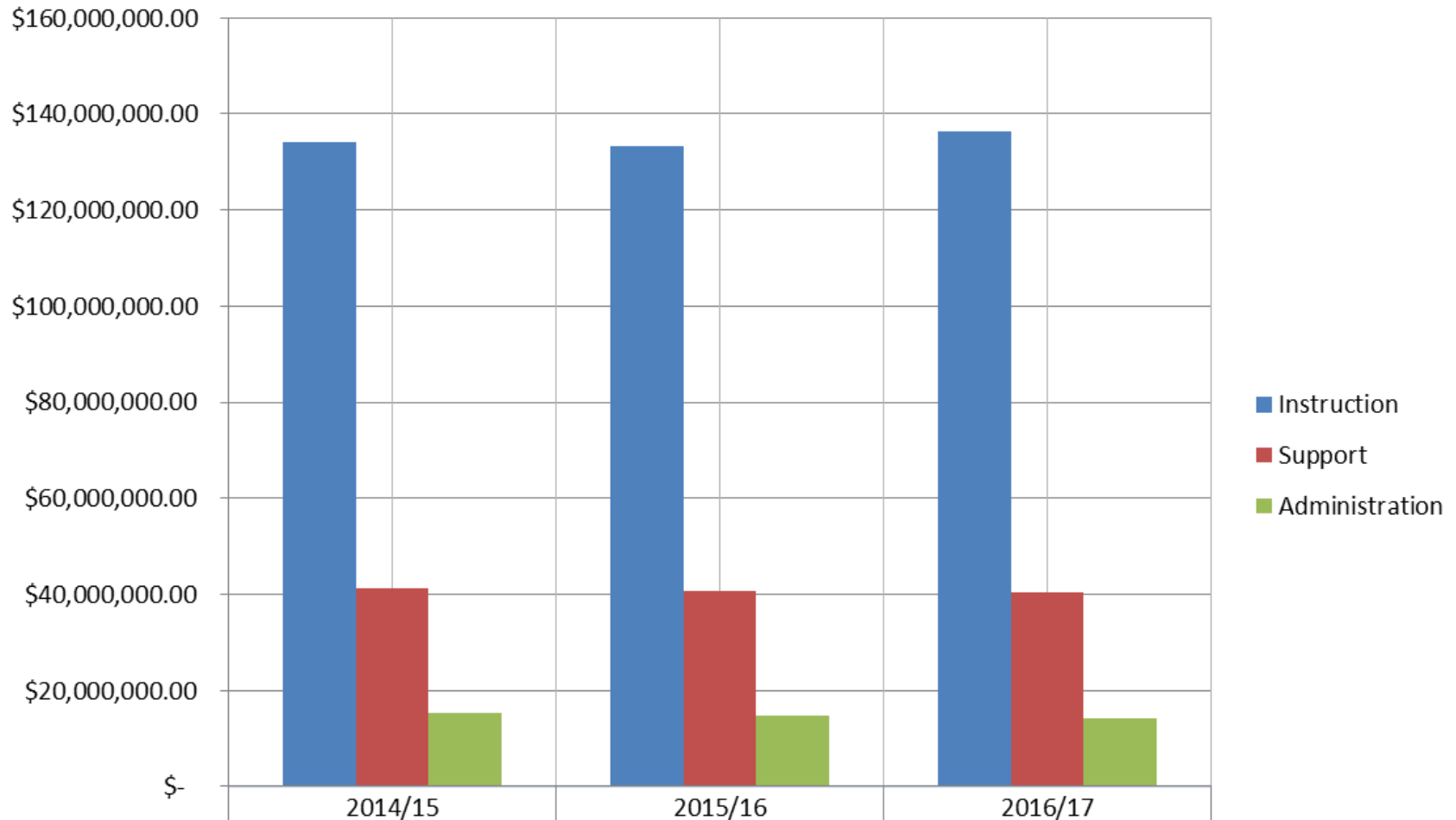


Note: Additional Instructional Positions, Supplements, Differentiated Pay, Increase to Retirement and Workers Comp.



The School District of Clay County

2016-2017 Annual Budget Three-Year Comparison - Salaries

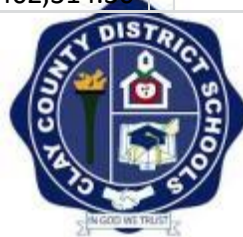
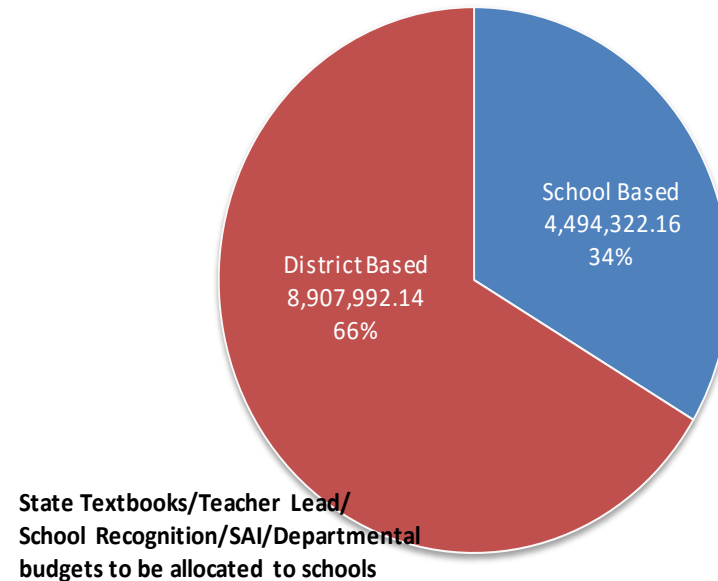


■ Instruction	\$134,150,209.68	\$133,404,156.22	\$136,383,201.77
■ Support	\$41,290,504.25	\$40,590,921.72	\$40,368,042.97
■ Administration	\$15,349,117.29	\$14,830,171.01	\$14,245,037.49

2016-2017 Annual Budget General Fund - Object 500 Materials and Supplies

Materials/ Supplies	Schools	District	Total
5000	3,862,655.65	6,700,673.77	10,563,329.42
61xx	40,391.92	12,140.58	52,532.50
62xx	90,920.94	2,669.57	93,590.51
63xx	24.95	252,363.51	252,388.46
64xx	6,095.26	21,389.96	27,485.22
65xx	-	10,900.00	10,900.00
71xx	-	950.00	950.00
72xx		2,700.00	2,700.00
73xx	57,356.52	-	57,356.52
74xx	-	8,445.00	8,445.00
75xx	-	9,500.00	9,500.00
77xx	-	60,792.53	60,792.53
78xx	-	1,019,918.21	1,019,918.21
79xx	366,541.92	91,100.00	457,641.92
81xx	-	698,349.01	698,349.01
82xx	-	16,100.00	16,100.00
91xx	<u>70,335.00</u>	<u>-</u>	<u>70,335.00</u>
	4,494,322.16	8,907,992.14	13,402,314.30

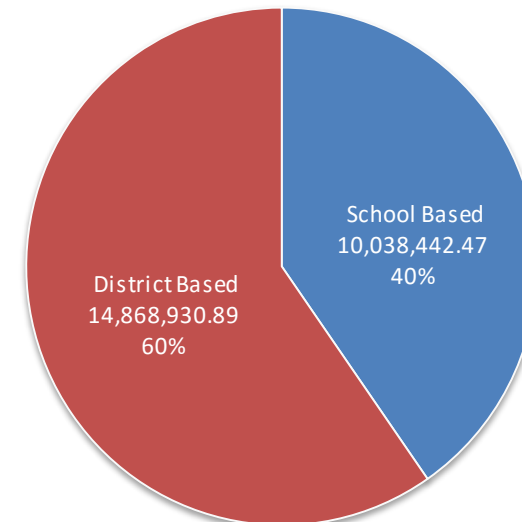
2016 - 2017 Materials/Supplies



2016-2017 Annual Budget General Fund – Object 300 Purchased Services

Purchased Services	Schools	District	Total
5000	9,268,911.47	6,532,310.82	15,801,222.29
61xx	377,524.27	241,694.34	619,218.61
62xx	70,884.28	114,731.84	185,616.12
63xx	-	187,019.73	187,019.73
64xx	24,864.39	429,447.99	454,312.38
65xx	30,000.00	845,803.65	875,803.65
71xx		590,216.77	590,216.77
72xx		168,100.00	168,100.00
73xx	82,800.65	400.00	83,200.65
74xx	-	517,430.00	517,430.00
75xx	-	15,925.00	15,925.00
77xx	136.00	457,091.99	457,227.99
78xx	46,988.41	221,199.00	268,187.41
79xx	133,033.00	3,357,667.92	3,490,700.92
81xx	-	749,130.25	749,130.25
82xx	-	440,761.59	440,761.59
91xx	<u>3,300.00</u>	<u>-</u>	<u>3,300.00</u>
	10,038,442.47	14,868,930.89	24,907,373.36

2016 - 2017 Purchased Services



Kelly Subs/Communications/Public Utilities

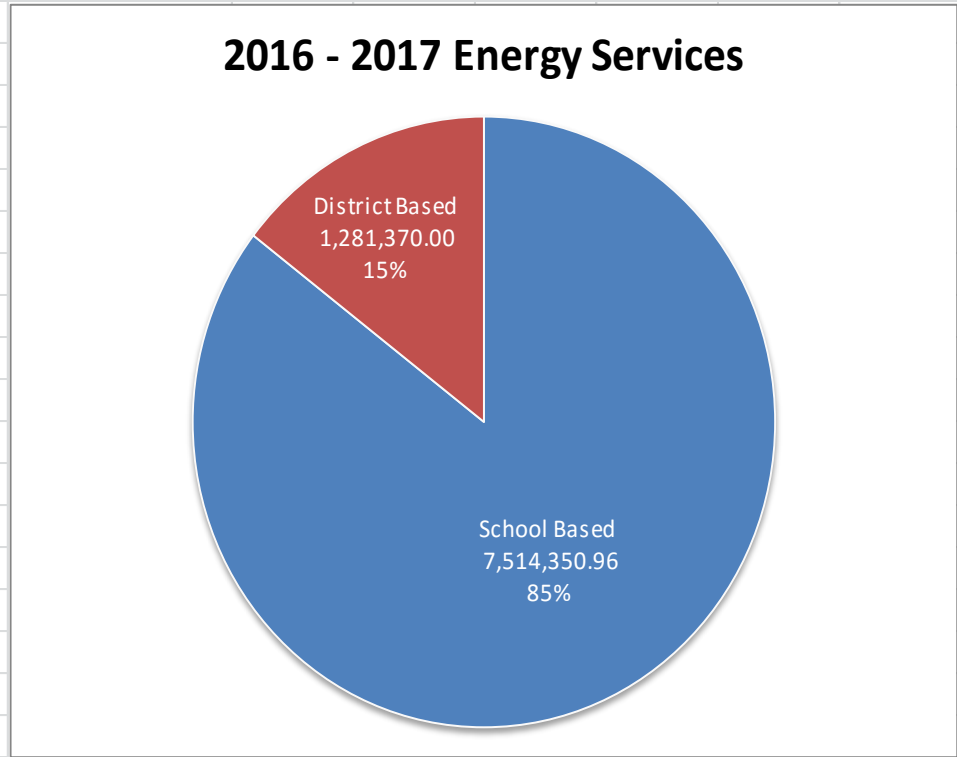
This object includes communications, travel, printing and professional services. Professional Services includes contracts for ESE Services, Kelly Subs, Charters, Maintenance etc.....



The School District of Clay County

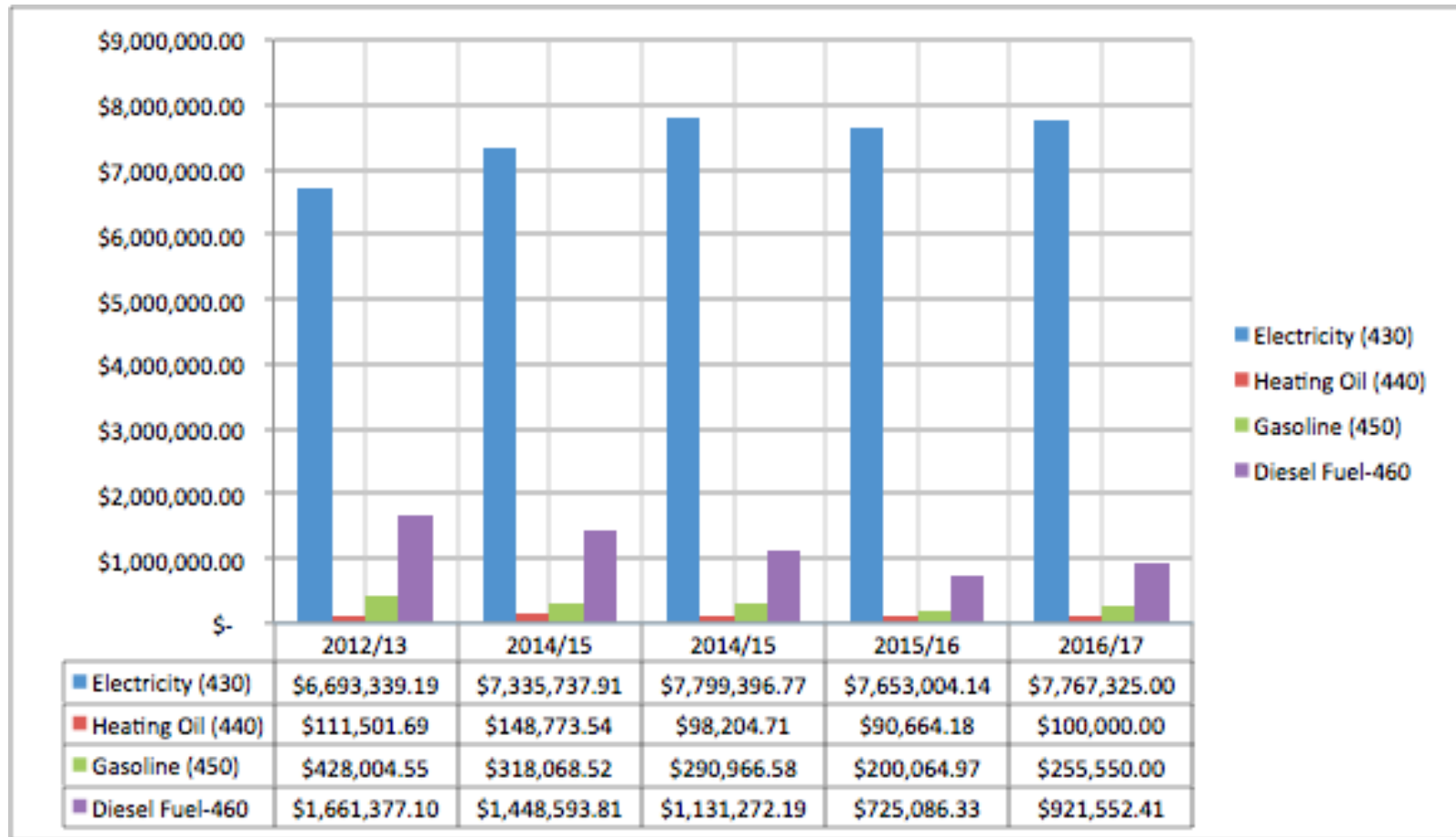
2016-2017 Annual Budget General Fund – Object 400 Energy Services

Energy Services	Schools	District	Total
5000	6,300.00	-	6,300.00
61xx	-	5,000.00	5,000.00
62xx	-	-	-
63xx	-	-	-
64xx	-	-	-
65xx	-	-	-
71xx	-	-	-
72xx	-	-	-
73xx	100.00	-	100.00
74xx	-	4,000.00	4,000.00
75xx	1,000.00	-	1,000.00
77xx	-	21,420.00	21,420.00
78xx	92,890.96	780,300.00	873,190.96
79xx	7,414,060.00	355,150.00	7,769,210.00
81xx	-	109,000.00	109,000.00
82xx	-	6,500.00	6,500.00
91xx	-	-	-
	<u>7,514,350.96</u>	<u>1,281,370.00</u>	<u>8,795,720.96</u>



The School District of Clay County

2016-2017 Annual Budget Energy Services– Object 400 Five Year Comparison

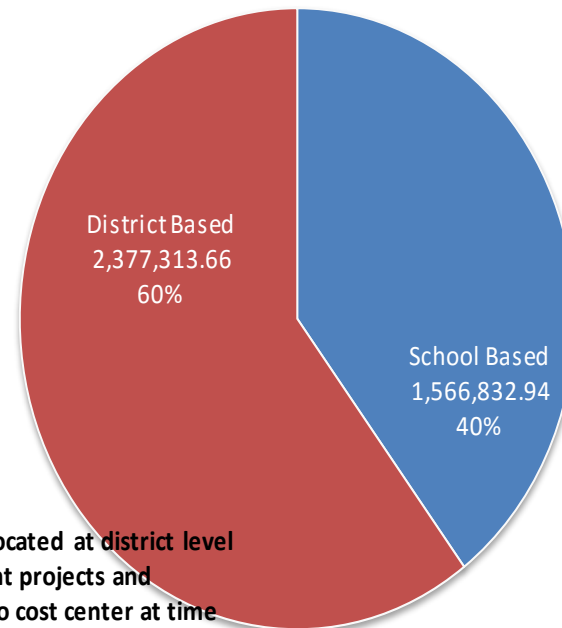


The School District of Clay County

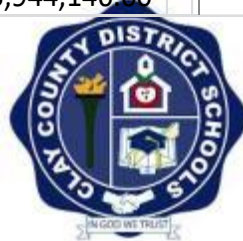
2016-2017 Annual Budget General Fund – Object 600

Equipment	Schools	District	Total
5000	1,195,305.49	444,006.00	1,639,311.49
61xx	6,603.42	1,623.53	8,226.95
62xx	211,228.20	2,664.01	213,892.21
63xx	-	48,856.27	48,856.27
64xx	-	8,002.74	8,002.74
65xx	-	1,121,628.73	1,121,628.73
71xx	-	26,198.00	26,198.00
72xx	-	2,350.00	2,350.00
73xx	15,648.61	-	15,648.61
74xx	115,856.55	146,609.31	262,465.86
75xx	-	1,980.00	1,980.00
77xx	-	118,490.07	118,490.07
78xx	-	206,100.00	206,100.00
79xx	20,190.67	99,750.00	119,940.67
81xx	-	147,555.00	147,555.00
82xx	-	1,500.00	1,500.00
91xx	<u>2,000.00</u>	<u>-</u>	<u>2,000.00</u>
	1,566,832.94	2,377,313.66	3,944,146.60

2016 - 2017 Equipment



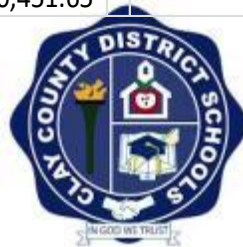
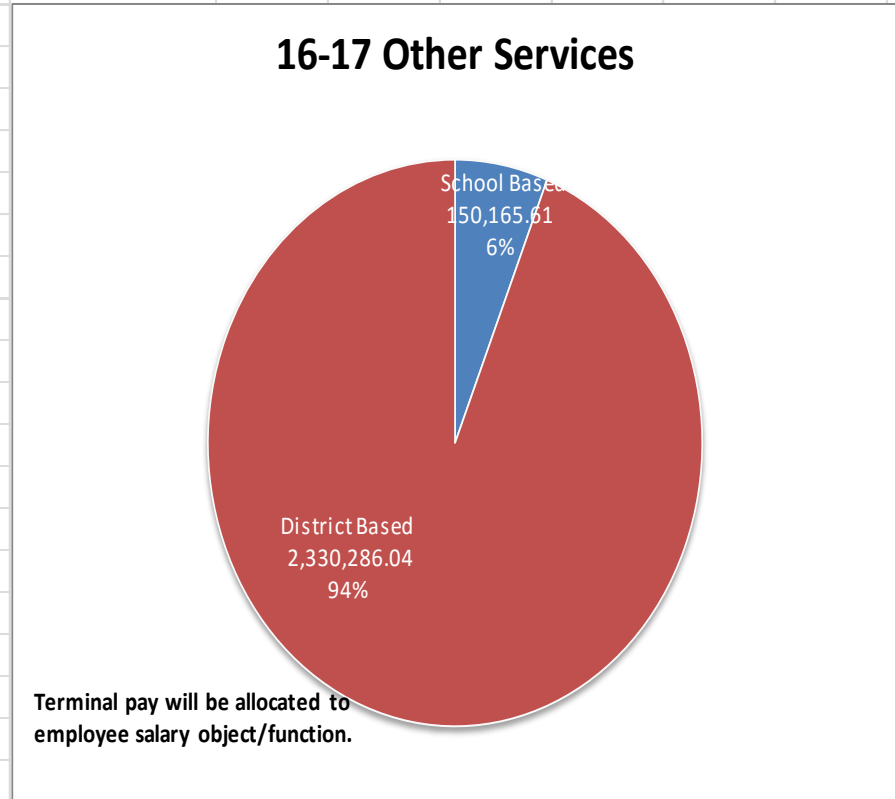
Funds are allocated at district level for equipment projects and transferred to cost center at time of purchase.



The School District of Clay County

2016-2017 Annual Budget General Fund – Object 700

Other	Schools	District	Total
Services			
5000	37,752.94	30,154.50	67,907.44
61xx	1,327.00	160.00	1,487.00
62xx	-	1,500.00	1,500.00
63xx	-	20,232.30	20,232.30
64xx	-	157.50	157.50
65xx	-	5,000.00	5,000.00
71xx	-	2,030,096.00	2,030,096.00
72xx	-	16,000.00	16,000.00
73xx	10,571.00	-	10,571.00
74xx	-	350.00	350.00
75xx	-	600.00	600.00
77xx	-	44,185.74	44,185.74
78xx	3,941.77	175,700.00	179,641.77
79xx	53,000.00	150.00	53,150.00
81xx	-	6,000.00	6,000.00
82xx	-	-	-
91xx	40,040.00	-	40,040.00
92xx	3,532.90	-	3,532.90
	<u>150,165.61</u>	<u>2,330,286.04</u>	<u>2,480,451.65</u>



Proposed 2016-2017 Debt Service Funds

The purpose of the Debt Service Funds budget is to account for the payment of principal, interest, and other costs related to managing the District's outstanding capital debt. The majority of funds in this budget are capital revenues transferred into the Debt Service budget. Payments are scheduled for State Board of Education bonds, Certificate of Participation (COPs) financing which provides funds to build new schools, re-financing of prior debt issues, replacement of obsolete classrooms, as well as additional portable replacements. In addition, the Debt Service budget includes payments for the equipment lease program for buses.



The School District of Clay County

Debt Service (Long Term)

<u>Funding Source</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
State School Bonds	\$918,000	\$98,240	\$1,016,240
Special Acts Bonds (Race Track)	\$2,415,000	\$1,070,279	\$3,485,279
C.O.P.	\$48,003,000	\$11,671,528	\$ 59,674,528
TOTAL	\$51,336,000	\$12,840,047	\$64,176,047



The School District of Clay County

2016-2017 Annual Budget
Summary Statement of Revenues, Expenditures & Changes in Fund Balances
Fund 200 - Debt Service Fund

DESCRIPTION	ACTUAL 2014-15	FINAL TENTATIVE 2015-16	PROPOSED 2016-17
BEGINNING FUND BALANCE JULY 1,	\$ 441,603	\$ 402,359	\$ 394,091
TOTAL REVENUES	1,168,393	1,128,133	659,778
TOTAL FUNDS AVAILABLE	\$ 1,609,996	\$ 1,530,492	\$ 1,053,869
LESS TOTAL EXPENDITURES	6,633,140	6,425,005	5,965,984
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (5,037,932)	\$ (4,894,513)	\$ (4,912,115)
OTHER FINANCING SOURCES (USES)(1)	5,440,291	5,288,604	5,284,619
ENDING FUND BALANCE JUNE 30,	\$ 402,359	\$ 394,091	\$ 372,504
(1) OTHER FINANCING SOURCES (USES)			
1. Transfer from Capital Outlay	\$ 5,440,291	\$ 5,117,548	\$ 5,284,619
2. Transfer to Capital Outlay Project Account	\$ -		
3. Proceeds from Cost of Issuance/Adjustments			
Total Other Financing Sources	5,440,291	\$ 5,117,548	\$ 5,284,619



The School District of Clay County

Debt Service Obligations

July 1, 2016 - June 30, 2017

DESCRIPTION	SERIES	DATE OF ORIGINAL ISSUE	ORIGINAL PRINCIPAL	7/1/16 REMAINING PRINCIPAL	PRINCIPAL PAYMENTS 2016-17	INTEREST PAYMENTS 2016-17	TOTAL PAYMENTS 2016-17
SBE BONDS	2009-A	3/1/1999	600,000	115,000	35,000	5,750	\$ 40,750
	2011-A	1/5/2012	1,160,000	320,000	35,000	13,700	\$ 48,700
	2014-B	12/2/2014	1,371,609	483,000	349,000	23,760	\$ 372,760
TOTAL SBE BONDS				\$ 918,000	\$ 419,000	\$ 43,210	462,210
RACETRACK BONDS	2010-A	2/17/2010	3,000,000	2,415,000	110,000	108,055	218,055
COP - Refinance 2000	2005B	9/28/2005	18,454,000	10,115,000	\$ 1,455,000	479,793	1,934,793
COP - Refund (2003)/(2008)	2012	6/29/2012	24,930,000	23,185,000	\$ 465,000	949,613	1,414,613
COPS Refund - 2014(2004)/(2005A)	2014	12/18/2014	17,540,000	14,703,000	\$ 1,510,000	410,214	1,920,214
TOTAL DEBT			\$ 67,055,609	\$ 51,336,000	\$ 3,959,000	\$ 1,990,884	5,949,884
ESTIMATED BANK CHARGES							16,100
TOTAL FOR BUDGET							\$ 5,965,984



The School District of Clay County

Debt Service Funds

Fund 200

This fund accounts for the accumulation of resources for, and payment of, General Long Term Debt Principal, Interest, Dues, Fees, and Cost of Issuance of Long Term Debt.

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
<i>Total General Long Term Debt at June 30, 2016: (Principal & Interest)</i>	\$51,336,000	\$12,840,047	\$ 64,176,047

Various Bonds outstanding at June 30, 2015 include the following:

<i>State School Bonds:</i>	\$ 918,000	\$98,240	\$1,016,240
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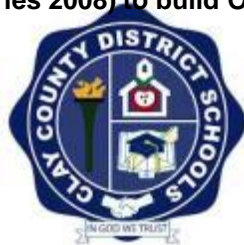
These bonds are issued by the State Board of Education on behalf of the district. The bonds mature serially and are secured by the district's portion of the State-Assessed Motor Vehicle License Tax.

<i>District Revenue Bonds: Special Act Bonds</i>	\$ 2,415,000	\$1,070,278	\$ 3,485,278
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These bonds also referred to as RaceTrack Bonds are authorized by Chapter 65-1383, Laws of Florida, and Chapter 70-631, Laws of Florida, which provide that the bonds be secured by the portion of the RaceTrack and Jai Alai Funds distributed annually to the district from the State's Pari-Mutuel Tax Collection Trust Fund. The annual distribution for payment of Debt Service is remitted by the State Controller to the District.

<i>Certificates of Participation:</i>	\$48,003,000	\$11,671,527	\$ 59,674,527
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The District entered into a financing arrangement on May 15, 1997, which arrangement was characterized as a Lease-Purchase Agreement, with the Clay School Board Leasing Corporation. The District secured financing of various educational facilities in the total amounts of \$13,680,000 for Series 1997 and \$24,980,000 for Series 2000. The Series 1997 Ground Lease commenced on May 15, 1997, and will terminate on the earlier of the date on which the Certificates are paid in full or June 30, 2017. The Series 2000 Ground Lease commenced on March 1, 2000, and will terminate on the earlier of the date on which the Certificates are paid in full or June 20, 2025. The District secured financing on July 10, 2003 (Series 2003) to build Lake Asbury Junior High. On March 15, 2004 the 1997 Series was refinanced. The District secured financing on October 1, 2005 (Series 2005A) to build a K-8 School. Also, on October 1, 2005 the 2000 Series was refinanced, (Series 2005B). The District secured financing on August 1, 2008 (Series 2008) to build Oakleaf High School. On June 29, 2012 the District Refunded COP Series 2003 and COP Series 2008.



The School District of Clay County

Capital Projects Funds Fund 300

This Fund accounts for financial resources to be used for Educational Capital Outlay needs, including new construction and renovation and remodeling projects.

The major sources of revenue for the Capital Projects Funds are:

- **1.5 MILL LEVY** - Section 1011.71(2),F.S., for new construction and remodeling, maintenance, renovations, and repairs of existing school plants or of leased facilities; the purchase, lease-purchase or lease of school buses or new and replacement equipment; payments for educational facilities and sites an amount equal to three-fourths of the proceeds from the millage; payment of costs of leasing relocatable educational facilities.
- **CO & DS** - State funds generated by Motor Vehicle License Receipts (Tag Money). Projects funded from this source must be recommended in the School Plant Survey and must appear on the districts project priority list.
- **PECO** - Appropriated annually by the legislature from funds generated from gross receipts taxes.



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Local and State Revenues
Fund 300 - Capital Project Fund

REVENUES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
LOCAL REVENUES:			
INTEREST ON INVESTMENTS	\$ 33,042	\$ 99,631	\$ -
PROPERTY TAXES, TAX REDEMPTIONS	13,521,517	14,102,972	15,090,540
SALES TAX-10%/1%	1,815,815	1,922,266	1,700,000
IMPACT FEES	6,006,156	6,376,862	5,500,000
MISCELLANEOUS OTHER	316,097	290,488	
TOTAL LOCAL REVENUE:	\$ 21,692,628	\$ 22,792,219	\$ 22,290,540
STATE REVENUES			
PECO (2.5% GROSS RECEIPTS TAX)	\$ 716,917	\$ 871,725	\$ 1,296,083
Miscellaneous (GAS TAX REFUND)	70,000	79,398	1,046,000
CO & DS (MOTOR VEHICLE LICENSE TAX)	439,791	565,945	496,652
INTEREST (CO & DS)	9,215	3,242	11,541
	-		
TOTAL STATE REVENUE:	1,235,923	\$ 1,520,310	\$ 2,850,276
TOTAL REVENUE	22,928,552	\$ 24,312,529	\$ 25,140,816



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Expenditures
Fund 300 - Capital Outlay Fund

EXPENDITURES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	TENTATIVE 2016-17
LIBRARY BOOKS		\$ -	\$ -
AUDIO VISUAL MATERIALS		600	
BUILDINGS & FIXED EQUIPMENT	1,063,914	380,014	17,349,290
FURNITURE, FIXTURES & EQUIPMENT	828,145	7,203	690,018
MOTOR VEHICLES & BUSES	-	820,701	3,990,793
LAND IMPROVEMENTS			
IMPROVEMENTS OTHER THAN BUILDINGS	134,957	13,329	857,005
REMODELING & RENOVATIONS	3,732,727	4,096,267	11,690,514
COMPUTER SOFTWARE	500,541	968,164	746,146
TOTAL	\$ 6,260,285	\$ 6,286,278	\$ 35,323,765



The School District of Clay County

2016-2017 Annual Budget
Summary Statement of Revenues, Expenditures & Changes in Fund Balances
Fund 300 - Capital Project Fund

BEGINNING FUND BALANCE JULY 1,	\$ 9,214,545	\$ 13,538,369	\$ 21,601,300
TOTAL REVENUES	22,927,552	24,312,528	25,140,816
TOTAL FUNDS AVAILABLE	\$ 32,142,097	\$ 37,850,897	\$ 46,742,116
LESS: APPROPRIATIONS (EXPENDITURES) ENCUMBRANCES	\$ 6,260,285	\$ 6,286,278	\$ 35,323,765
TOTAL EXPENDITURES	6,260,285	6,286,278	35,323,765
EXCESS REVENUES OVER EXPENDITURES	\$ 25,881,812	\$ 31,564,619	\$ 11,418,351
OTHER FINANCING SOURCES /(USES)(1)	(12,343,443)	(9,963,319)	(9,184,619)
ENDING FUND BALANCE JUNE 30,	\$ 13,538,369	\$ 21,601,300	\$ 2,233,732
(1) OTHER FINANCING SOURCES (USES)			
1. Transfer to General Fund	\$ (6,860,208)	\$ (4,674,715)	\$ (3,900,000)
2. Transfer to Debt Service Fund	(5,354,573)	(5,288,604)	(5,284,619)
3. Proceeds from Certificate of Participation	-	-	
4. Sale of Equipment			
5. Adjustments to Fund Balance	-	-	
Total Other Financing Sources	\$ (12,214,781)	\$ (9,963,319)	\$ (9,184,619)



The School District of Clay County

Governmental Types Special Revenue

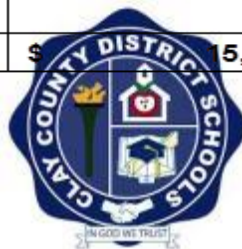
- Funds to account for the financial resources of the Food and Nutrition Program and certain Federal Grant Program Revenues
- Food and Nutrition Program – Fund 410
- Special Revenue – Contracted Programs – 420



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Local, State and Federal Revenues
Fund 410 – Special Revenue Fund – Food & Nutrition

REVENUES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
LOCAL REVENUES:			
INTEREST ON INVESTMENTS	\$ 5,949	\$ 6,397	\$ 8,000
STUDENT LUNCHES/BREAKFASTS	3,191,517	2,787,182	2,966,725
ADULT BREAKFAST/LUNCH	159,711	158,989	140,000
STUDENT/ADULT A LA CARTE	1,889,617	1,920,909	2,275,462
OTHER FOOD SERVICE	11,932	29,659	2,500
TOTAL LOCAL REVENUE:	\$ 5,258,726	\$ 4,903,136	\$ 5,392,687
STATE REVENUES			
SCHOOL LUNCH/BREAKFAST SUPPLEMENT	\$ 131,764	\$ 133,553	\$ 132,830
TOTAL STATE REVENUE:	\$ 131,764	\$ 133,553	\$ 132,830
FEDERAL REVENUES			
NATIONAL SCHOOL LUNCH ACT	\$ 6,917,355	\$ 7,593,880	\$ 7,747,560
SCHOOL BREAKFAST PROGRAM	1,602,813	1,830,273	1,744,305
USDA DONATED FOODS	1,065,245	1,224,836	1,000,000
SUMMER FOOD PROGRAM	105,846	164,558	150,000
TOTAL FEDERAL REVENUE	\$ 9,691,258	\$ 10,813,546	\$ 10,641,865
TOTAL REVENUE	\$ 15,081,748	\$ 15,850,235	\$ 16,167,382



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Expenditures
Fund 410 – Special Revenue Fund – Food & Nutrition

EXPENDITURES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
SALARIES	\$ 6,059,498	\$ 5,933,733	\$ 5,688,115
EMPLOYEE BENEFITS	2,217,215	2,096,928	2,068,729
PURCHASED SERVICES	105,539	122,487	313,337
ENERGY SERVICES	166,399	176,521	165,025
FOOD & SUPPLIES	6,632,291	6,975,361	7,173,967
CAPITAL OUTLAY	433,643	182,616	593,900
OTHER EXPENSES	501,089	397,868	332,750
TOTAL	\$ 16,115,674	\$ 15,885,514	\$ 16,335,823



The School District of Clay County

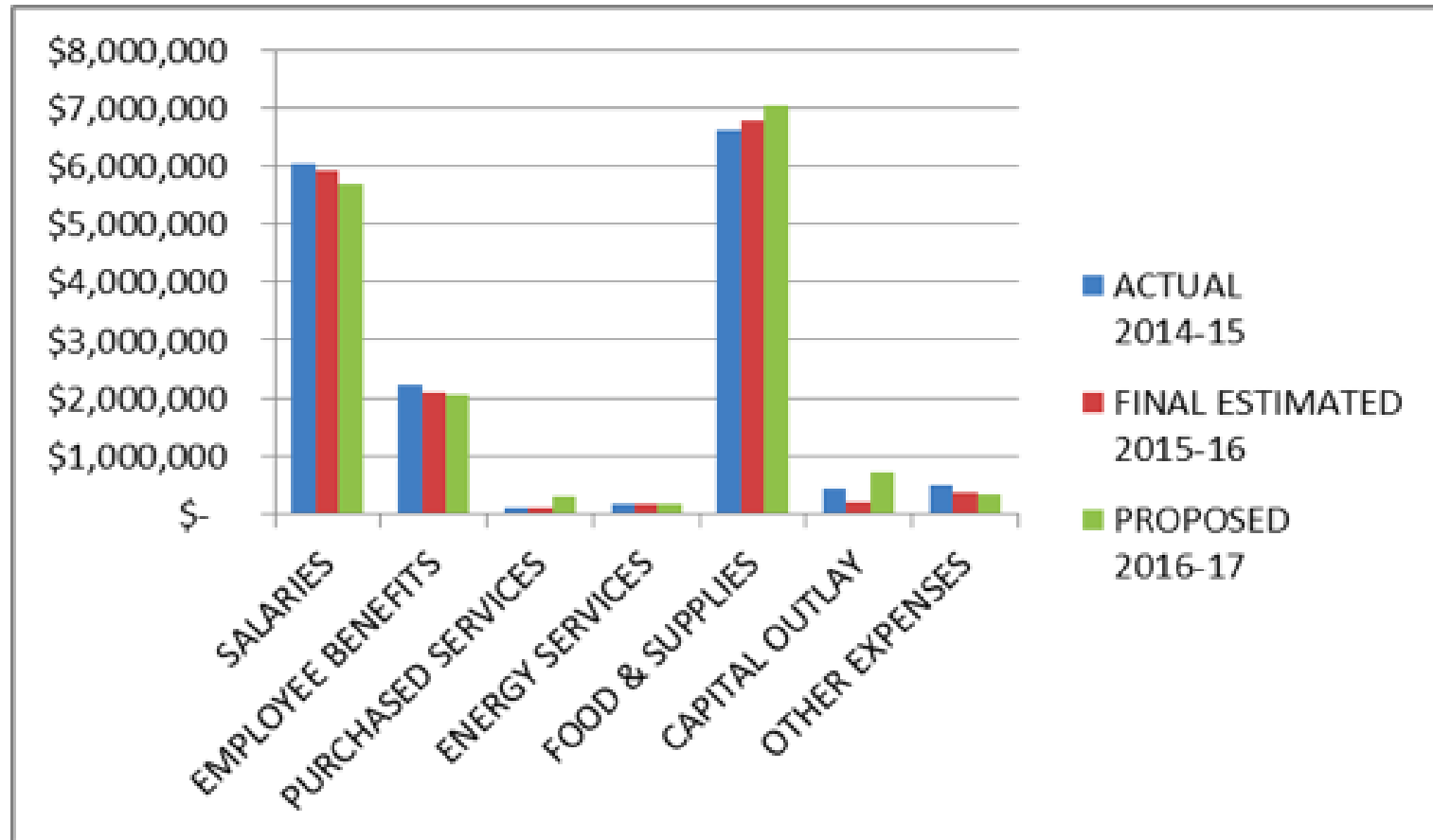
2016-2017 Annual Budget
Summary Statement of Revenues, Expenditures & Changes in Fund Balances
Fund 410 – Special Revenue Fund – Food & Nutrition

DESCRIPTION	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
BEGINNING FUND BALANCE JULY 1,	\$ 4,148,867	\$ 3,142,071	\$ 3,106,792
TOTAL REVENUES	15,081,748	15,850,235	16,167,382
TOTAL FUNDS AVAILABLE	\$ 19,230,615	\$ 18,992,306	\$ 19,274,174
LESS: APPROPRIATIONS (EXPENDITURES)	16,115,674	15,885,514	16,335,823
ENCUMBRANCES			
TOTAL EXPENDITURES	\$ 16,115,674	\$ 15,885,514	\$ 16,335,823
EXCESS BEGINNING FUND BALANCE AND REVENUES OVER EXPENDITURES	\$ 3,114,941	\$ 3,106,792	\$ 2,938,351
TRANSFER FROM GENERAL FUND	\$ -	\$ -	-
ADJUSTMENTS IN INVENTORY RESERVE	22,870		-
ENDING FUND BALANCE JUNE 30,	\$ 3,137,812	\$ 3,106,792	\$ 2,938,351



The School District of Clay County

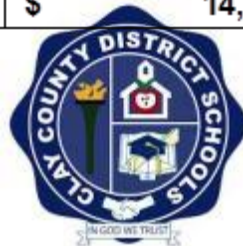
**2016-2017 Annual Budget
Expenditures
Fund 410 – Special Revenue Fund – Food & Nutrition**



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated State and Federal Revenues
Fund 420/421 – Special Revenue Fund – Contracted Programs

REVENUES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
FEDERAL REVENUES			
VOCATIONAL EDUCATION ACT/PERKINS	\$ 331,113	\$ 258,519	\$ 257,569
TITLE II PART A TEACHER & PRINCIPAL	824,206	\$ 793,109	1,373,380
TRAINING & RECRUITING FUNDS			
INDIVIDUALS/DISABILITIES E. ACT/IDEA	7,756,266	\$ 7,468,662	8,629,166
TITLE I/NCLB	4,482,938	\$ 4,661,632	5,231,066
DOD-PROMOTING ACADEMIC SUCCESS	895,754	\$ 1,112,819	1,740,759
TITLE III	40,427	\$ 72,766	142,104
ADULT GENERAL ED	252,043	\$ 128,660	141,314
Race to the Top		\$ 364,905	
OTHER	80,458	\$ 1,158,994	1,453,857
TOTAL FEDERAL REVENUE	\$ 14,663,205	\$ 16,020,064	\$ 18,969,214
TOTAL REVENUE	\$ 14,663,205	\$ 16,020,064	\$ 18,969,214



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Expenditures
Fund 420/421 – Special Revenue Fund – Contracted Programs

EXPENDITURES	ACTUAL 2014-15	FINAL ESTIMATED 2015-16	PROPOSED 2016-17
SALARIES	\$ 9,384,162	\$ 9,135,936	\$ 10,177,982
EMPLOYEE BENEFITS	2,569,809	2,486,164	2,791,005
PURCHASED SERVICES	802,058	1,781,948	3,276,296
ENERGY SERVICES	24,663	33,655	47,769
MATERIALS & SUPPLIES	592,056	817,093	1,064,372
CAPITAL OUTLAY	930,994	1,230,927	793,740
OTHER EXPENSES	359,463	534,341	818,051
TOTAL	\$ 14,663,205	\$ 16,020,064	\$ 18,969,215



The School District of Clay County

Internal Revenue Service Fund 711

This fund accounts for the district's individual self-insurance plans for property and casualty (excluding group health, life, hospital indemnity, short and long term disability coverages which are accounted for in the general fund.)

The property and casualty plans include coverage for:

- Excess Property
- Automobile Liability
- Workers' Compensation
- Crime
- Boiler & Machinery
- Errors & Omissions Liability
- State of Florida Workers' Compensation Self-Insurers Assessment
- Student Catastrophic Excess Medical Insurance for Sports Programs
- Student Accident Insurance



The School District of Clay County

2016-2017 Annual Budget
Detail of Actual and Estimated Revenues
Fund 711 – Internal Service Fund (Self-Insurance)

	ACTUAL 2014-15	FINAL TENTATIVE 2015-16	PROPOSED 2016-17
OPERATING REVENUES			
CHARGES FOR SERVICE	\$ 360,333	\$ 4,086,816	\$ 2,362,291
PREMIUM REVENUE	8,780	8,780	8,780
OTHER INCOME - TRANSFERS		1,000,000	-
TOTAL REVENUE	\$ 369,113	\$ 5,095,596	\$ 2,371,071



The School District of Clay County

2016-2017 Annual Budget
Summary Statement of Revenues, Expenditures & Changes in Fund Balances
Fund 711 – Internal Service Fund – (Self-Insurance)

LESS OPERATING EXPENDITURES			
EMPLOYEE BENEFITS	\$ 901,084	\$ 718,584	\$ 1,310,199
PURCHASED SERVICES	1,738,378	1,978,604	1,423,692
TOTAL OPERATING EXPENDITURES	\$ 2,639,462	\$ 2,697,187	\$ 2,733,891
OPERATING INCOME (LOSS)	\$ (2,270,349)	\$ 2,398,409	\$ (362,820)
ADD: NONOPERATING REVENUES:			
INTEREST INCOME	\$ 2,232	\$ -	
NET INCOME (LOSS)	\$ -		
TOTAL NET ASSETS, JULY 1	\$ 809,513	\$ (1,458,604)	\$ 939,805
TOTAL NET ASSETS, JUNE 30	\$ (1,458,604)	\$ 939,805	\$ 576,985



The School District of Clay County

SCHOOL BOARD OF CLAY COUNTY

BUDGET SUMMARY

FISCAL YEAR 2016-2017

PROPOSED MILLAGE LEVIES SUBJECT OT 10-MILL CAP

Required Local Effort	4.5140	Basic Discretionary Operating	0.7480	Debt Service	0.0000
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs Operating	0.0000		
Additional Discretionary Capital	0.0000	Additional Discretionary (Statutory, Voted)	0.0000	Total Millage	6.762

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT FUND	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal sources	2,340,694	29,611,080					31,951,774
State sources	212,225,980	132,830	658,278	2,850,276			215,867,363
Local sources	55,722,493	5,392,687	1,500	22,290,540			83,407,220
TOTAL SOURCES	\$270,289,167	\$35,136,597	\$659,778	\$25,140,816	\$0	\$0	\$331,226,357
Transfers In	3,900,000		5,284,619				9,184,619
Non-revenue Sources	105,000						105,000
Fund Balance July 1, 2016	14,025,331	3,106,792	394,091	21,601,300			39,127,514
TOTAL REVENUES, TRANSFERS & FUND/NET ASSET BALANCES	\$288,319,498	\$38,243,390	\$6,338,488	\$46,742,116	\$0	\$0	379,643,492

EXPENDITURES							
Instruction	184,998,140	11,437,023					196,435,163
Pupil Personnel Services	13,673,817	1,547,875					15,221,692
Instructional Media Services	3,788,743	12,353					3,801,096
Instructional and Curriculum Development Services	4,237,034	1,444,291					5,681,325
Instructional Staff Training Services	2,308,817	3,544,708					5,853,525
Instruction Related Technology	4,565,331	8,328					4,573,660
School Board	2,965,282						2,965,282
General Administration	853,899	750,300					1,604,198
School Administration	14,194,537	59,258					14,253,796
Facilities Acquisition and Construction	1,517,299			35,323,765			36,841,064
Fiscal Services	844,491						844,491
Food Services	0	16,335,823					16,335,823
Central Services	3,331,147						3,331,147
Pupil Transportation Services	10,182,948	165,079					10,348,027
Operation of Plant	18,839,517						18,839,517
Maintenance of Plant	5,386,805						5,386,805
Administrative Technology Services	996,009						996,009
Community Services	439,214						439,214
Debt Services	3,533		5,965,984				5,969,517
TOTAL EXPENDITURES	\$273,126,564	\$35,305,038	\$5,965,984	\$35,323,765	\$0	\$0	\$349,721,350
Transfers Out				9,184,619			9,184,619
Fund Balance/Net Asset Balances	15,192,934	2,938,351	372,504	2,233,732			20,737,522
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, AND FUND/NET ASSET BALANCES	\$288,319,498	\$38,243,389	\$6,338,488	\$46,742,116	\$0	\$0	\$379,643,490

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

2016-2017 Annual Budget

Next Steps

1. Approve the Final Millage Rates
2. Approve the Final Budget
3. Adopt the Resolutions



The School District of Clay County