



Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

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Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/11/18
MIN. BK# 38
MIN BK PAGE # _____

DATE: SEPTEMBER 6, 2018

TO: SHERRIE RAULERSON, SUPERINTENDENT

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

RE: 2018-19 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2018-19 millage rates, 2018-19 Final Budget, Final Budget Resolution, and Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	4.000
Basic Discretionary Operating	.748 -
Capital Outlay	<u>1.500</u>
Total Mills	6.248

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

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

DISTRICT SCHOOL BOARD MEMBERS

Tiffany McNarnay, District 1 🐾 Richard Dean Griffis, District 2 🐾 Paula T. Barton, District 3 🐾 Charlie M. Burnett, III, District 4 🐾 Patricia C. Weeks, District 5

AN EQUAL ACCESS/EQUAL OPPORTUNITY INSTITUTION

Final Budget Resolution 2018-19

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-19.

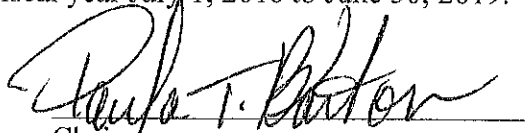
WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2018 to June 30, 2019; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-19.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the final millage rates and the budget in the amount of \$59,184,941.00 for fiscal year 2018-19.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of the Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a final budget for the categories indicated for the fiscal year July 1, 2018 to June 30, 2019.


Chairman

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 8/17/18
MIN. BK# 38
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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 OF THE DISTRICT SCHOOL BOARD OF BAKER 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, 2018, AND ENDING JUNE 30, 2019.

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>993,910,959</u>	Required Local Effort	\$ <u>3,816,619</u>	<u>4.0000</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)(e), F.S.</small>
	Total Required Millage	\$ <u>3,816,619</u>	<u>4.0000</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>993,910,959</u>	Discretionary Operating	\$ <u>713,708</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
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ 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>993,910,959</u>	Local Capital Improvement	\$ <u>1,431,232</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills s. 1010.40, F.S.
	_____	\$ _____	_____ mills s. 1011.74, F.S.
	_____	\$ _____	_____ 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 .17 PERCENT.

STATE OF FLORIDA

COUNTY OF BAKER

I, Sherrie Raulerson, superintendent of schools and ex-officio secretary of the District School Board of Baker 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 Baker County, Florida, on September 17, 2018.

Sherrie Raulerson
Signature of District School Superintendent

9/17/2018
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.

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/17/18
MIN. BK# 38
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Public Hearing Held
 PRESENTED AND APPROVED
 IN OPEN BOARD MEETING
 DATE: 11/11/18
 MIN. BK# 28
 MIN BK PAGE # 36

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		993,910,959.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	4.0000	4.0000
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.2480	6.2480

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	34,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	34,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	75,000.00
National Forest Funds	3255	100,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	150,000.00
Total Federal Through State and Local	3200	325,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	26,462,283.00
Workforce Development	3315	154,699.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	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	255,500.00
State Forest Funds	3342	70,000.00
State License Tax	3343	10,000.00
District Discretionary Lottery Funds	3344	8,343.00
Class Size Reduction Operating Funds	3355	5,306,056.00
Florida School Recognition Funds	3361	289,323.00
Voluntary Prekindergarten Program (VPK)	3371	275,000.00
Preschool Projects	3372	70,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	400,000.00
Total State	3300	33,301,204.00
<i>LOCAL:</i>		
District School Taxes	3411	4,530,326.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Rent	3425	5,000.00
Investment Income	3430	20,000.00
Gifts, Grants and Bequests	3440	15,000.00
Adult General Education Course Fees	3461	5,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	2,500.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	100.00
Postsecondary Lab Fees	3465	500.00
Lifelong Learning Fees	3466	
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	2,500.00
Preschool Program Fees	3471	140,000.00
Prekindergarten Early Intervention Fees	3472	200,000.00
School-Age Child Care Fees	3473	3,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	185,000.00
Total Local	3400	5,108,926.00
TOTAL ESTIMATED REVENUES		38,769,130.00
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	162,829.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	162,829.00
TOTAL OTHER FINANCING SOURCES		162,829.00
Fund Balance, July 1, 2018	2800	5,916,045.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		44,848,004.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION II. GENERAL FUND - FUND 100 (Continued)

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	8000	22,804,654.00	15,472,973.00	4,325,669.00	803,145.00	3,273.00	916,463.00	491,549.00	771,582.00
Student Support Services	6100	2,598,356.00	1,655,236.00	479,329.00	448,112.00		13,864.00	690.00	13,125.00
Instructional Media Services	6200	613,175.00	440,229.00	157,905.00	644.00		6,242.00	25,934.00	2,200.00
Instruction and Curriculum Development Services	6300	643,172.00	480,786.00	157,736.00	3,100.00		1,500.00		600.00
Instructional Staff Training Services	6400	61,824.00	32,039.00	9,421.00	17,173.00		2,641.00		
Instruction-Related Technology	6500	196,151.00	127,000.00	32,651.00	36,500.00				
Board	7100	486,235.00	140,000.00	165,525.00	74,460.00		1,000.00	75,000.00	30,250.00
General Administration	7200	352,885.00	224,500.00	48,925.50	40,479.00		6,950.00	2,755.00	19,276.00
School Administration	7300	2,331,177.00	1,809,750.00	485,240.00	16,155.00		16,254.00	2,278.00	1,500.00
Facilities Acquisition and Construction	7400	35,596.00						35,596.00	
Fiscal Services	7500	681,900.00	492,000.00	155,700.00	16,700.00		9,500.00	3,200.00	4,800.00
Food Service	7600	10,074.00	7,992.00	2,082.00					
Cannal Services	7700	664,122.00	131,250.00	41,048.00	302,172.00		162,762.00	2,190.00	4,750.00
Student Transportation Services	7800	2,662,961.00	1,589,650.00	495,445.00	50,000.00	301,000.00	322,266.00	20,300.00	102,300.00
Operation of Plant	7900	3,746,830.00	1,196,577.00	460,666.00	620,580.00	1,057,580.00	162,522.00	38,000.00	210,700.00
Maintenance of Plant	8100	1,113,350.00	423,750.00	117,700.00	263,295.00		281,805.00	16,800.00	5,000.00
Administrative Technology Services	8200	778,465.00	242,800.00	57,665.00	406,840.00		5,660.00	65,500.00	
Community Services	9100	272,822.00	102,947.00	20,096.00	775.00		44,899.00	8,055.00	96,050.00
Debt Service	9200	517,667.00							517,667.00
Other Capital Outlay	9500								
TOTAL APPROPRIATIONS		40,571,366.00	24,504,479.00	7,193,803.00	3,098,235.00	1,361,853.00	1,839,329.00	787,867.00	1,785,800.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2019	2710	100,000.00							
Restricted Fund Balance, June 30, 2019	2720	600,000.00							
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740	100,000.00							
Unassigned Fund Balance, June 30, 2019	2750	3,476,638.00							
TOTAL ENDING FUND BALANCE	2700	4,276,638.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		44,848,004.00							

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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	2,182,668.00
USDA-Donated Commodities	3265	199,194.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,381,862.00
<i>STATE:</i>		
School Breakfast Supplement	3337	7,500.00
School Lunch Supplement	3338	8,900.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	16,400.00
<i>LOCAL:</i>		
Investment Income	3430	1,600.00
Gifts, Grants and Bequests	3440	
Food Service	3450	95,000.00
Other Miscellaneous Local Sources	3495	2,000.00
Total Local	3400	98,600.00
TOTAL ESTIMATED REVENUES		2,496,862.00
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, 2018	2800	936,719.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,433,581.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	980,000.00
Employee Benefits	200	325,000.00
Purchased Services	300	80,600.00
Energy Services	400	30,000.00
Materials and Supplies	500	1,300,000.00
Capital Outlay	600	150,000.00
Other	700	125,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		2,990,600.00
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, 2019	2710	100,000.00
Restricted Fund Balance, June 30, 2019	2720	342,981.00
Committed Fund Balance, June 30, 2019	2730	
Assigned Fund Balance, June 30, 2019	2740	
Unassigned Fund Balance, June 30, 2019	2750	
TOTAL ENDING FUND BALANCE	2700	442,981.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,433,581.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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	88,611.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	81,057.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	
Math and Science Partnerships - Title II, Part B	3226	341,175.00
Individuals with Disabilities Education Act (IDEA)	3230	1,110,010.00
Elementary and Secondary Education Act, Title I	3240	1,308,523.00
Language Instruction - Title III	3241	60,020.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	30,859.00
Total Federal Through State And Local	3200	3,020,255.00
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		3,020,255.00
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, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,020,255.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000	1,581,574.00	937,271.00	264,386.00	128,282.00		83,432.00	80,402.00	87,801.00
Student Support Services	6100	250,586.00	183,165.00	44,570.00	11,547.00		10,554.00	750.00	
Instructional Media Services	6200	1,104.00	999.00	105.00					
Instruction and Curriculum Development Services	6300	393,367.00	253,000.00	73,446.00	44,090.00		3,001.00	19,820.00	550.00
Instructional Staff Training Services	6400	568,545.00	342,471.00	105,746.00	52,814.00		17,000.00	1,385.00	49,229.00
Instruction-Related Technology	6500	17,800.00	15,000.00	2,800.00					
Board	7100								
General Administration	7200	117,698.00							117,698.00
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	1,500.00							
Student Transportation Services	7800	40,941.00		500.00	37,100.00		3,000.00		1,500.00
Operation of Plant	7900	46,580.00	29,000.00	14,200.00					341.00
Maintenance of Plant	8100								3,380.00
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,020,255.00	1,760,906.00	505,813.00	273,793.00		116,987.00	102,257.00	260,499.00
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, 2019	2710								
Restricted Fund Balance, June 30, 2019	2720								
Committed Fund Balance, June 30, 2019	2730								
Assigned Fund Balance, June 30, 2019	2740								
Unassigned Fund Balance, June 30, 2019	2750								
TOTAL ENDING FUND BALANCE	2700	3,020,255.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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, 2018	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS									
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7600								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<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, 2019									
Restricted Fund Balance, June 30, 2019									
Committed Fund Balance, June 30, 2019									
Assigned Fund Balance, June 30, 2019									
Unassigned Fund Balance, June 30, 2019									
TOTAL ENDING FUND BALANCE									
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

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	Page 10
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									
SBE/COBI Bond Interest	3326									
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341									
Total State Sources	3300									
LOCAL SOURCES:										
District Debt Service Taxes	3412									
County Local Sales Tax	3418									
School District Local Sales Tax	3419									
Tax Reimbursements	3421									
Excess Fees	3423									
Rent	3425									
Investment Income	3430	45,000.00			45,000.00					
Gifts, Grants and Bequests	3440									
Total Local Sources	3400	45,000.00			45,000.00					
TOTAL ESTIMATED REVENUES:		45,000.00			45,000.00					
OTHER FINANCING SOURCES:										
Issuance of Bonds	3710									
Loans	3720									
Proceeds of Lease-Purchase Agreements	3750									
Premium on Long-term Debt	3790									
Transfers In:										
From General Fund	3610									
From Capital Projects Funds	3650	164,411.00			164,411.00					
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	164,411.00			164,411.00					
TOTAL OTHER FINANCING SOURCES:		164,411.00			164,411.00					
Fund Balance, July 1, 2018	2800	2,303,987.00			2,303,987.00					
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		2,513,398.00			2,513,398.00					

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019

SECTION VI. DEBT SERVICE FUNDS (Continued)

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
APPROPRIATIONS								
<i>Debt Service, (Function 9700)</i>								
Redemption of Principal								
Interest								
Dues and Fees								
Miscellaneous								
9200								
TOTAL APPROPRIATIONS								
OTHER FINANCING USES:								
Payments to Refunding Escrow Agent (Function 9799)								
Transfers Out: (Function 9700)								
To General Fund								
760								
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, 2019								
2710								
Restricted Fund Balance, June 30, 2019	2,513,398.00			2,513,398.00				
2720								
Committed Fund Balance, June 30, 2019								
2730								
Assigned Fund Balance, June 30, 2019								
2740								
Unassigned Fund Balance, June 30, 2019								
2750								
TOTAL ENDING FUND BALANCES	2,513,398.00			2,513,398.00				
2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES	2,513,398.00			2,513,398.00				

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VII CAPITAL PROJECTS FUNDS

	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Statutes 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Newest Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 APRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
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:												
COBIS Distributed	3321	165,000.00										
Grant on Unaffiliated COBIS	3325	2,000.00										
State Tax Expenditure (6.212)(9)(16a), F.S.)	3326							165,000.00				
State Tax Expenditure	3327							2,000.00				
Public Education Capital Outlay (PECO)	3351	112,829.00				112,829.00						
Classroom First Program	3352											
SMART Schools Small County Assistance Program	3355											
Class Size Reduction Capital Outlay	3356											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	277,829.00				112,829.00		165,000.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413								1,431,232.00			
County Local Sales Tax	3415	1,431,232.00										
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3459	300,000.00										
Refunds of Prior Year's Expenditures	3467											
Total Local Sources	3400	1,731,232.00				112,829.00		165,000.00	1,431,232.00			
TOTAL ESTIMATED REVENUES		2,009,061.00				112,829.00		165,000.00	1,431,232.00			
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3630											
Reimbursed Capital Projects Only	3640											
From Permanent Funds	3650											
From Intergovernmental Funds	3660											
From Other Funds	3670											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES		0.00						0.00	0.00			
Fund Balance, July 1, 2018	3800	3,360,642.00						416,706.00	2,019,305.00			924,431.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		5,369,703.00				112,829.00		381,706.00	3,439,337.00			1,224,431.00

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.14, F.S., Lease	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvested Capital Improvement (Section 101.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 AREA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 74009200)</i>												
Libraries/Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	275,800.00										
Furniture and Equipment	640	542,000.00							425,000.00			273,800.00
Motor Vehicles (Including Buses)	650	385,000.00							100,000.00			
Land	655	585,000.00							565,000.00			
Lease	660	316,000.00							290,000.00			
Improvements Other Than Buildings	670	1,794,431.00						465,000.00	1,333,431.00			
Renovating and Renovations	680	128,857.00							128,857.00			
Computer Software	690	200,000.00							200,000.00			
Redemption of Principal	710	200,000.00										
Interest	720											
Donor and Fee	730	4,307,583.00						465,000.00	2,942,283.00		900,300.00	
TOTAL APPROPRIATIONS		4,307,583.00						465,000.00	2,942,283.00		900,300.00	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	165,829.00				112,829.00						
To Debt Service Funds	920	164,411.00							50,209.00			
To Special Revenue Funds	940								194,411.00			
To Bonding (Capital Projects Only)	950											
To Rental Funds	960											
To Financial Funds	970											
To Enterprise Funds	980											
Total Transfers Out	9700	327,240.00				112,829.00			214,411.00			
TOTAL OTHER FINANCING USES		327,240.00				112,829.00			214,411.00			
Nonvestable Fund Balance, June 30, 2019	2710											
Restricted Fund Balance, June 30, 2019	2720											
Committed Fund Balance, June 30, 2019	2730	734,875.00						116,706.00	294,038.00		324,131.00	
Assigned Fund Balance, June 30, 2019	2740											
Unassigned Fund Balance, June 30, 2019	2750											
TOTAL ENDING FUND BALANCES	2700	734,875.00						116,706.00	294,038.00		324,131.00	
TOTAL APPROPRIATIONS-OTHER FINANCING USES AND FUND BALANCES		5,569,703.00				112,829.00		581,706.00	3,490,737.00		1,224,431.00	

**DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2019**

SECTION VIII. PERMANENT FUNDS - FUND 000

ESTIMATED REVENUES	Account Number
Federal Direct	3100
Federal Through State and Local	3200
State Sources	3300
Local Sources	3400
TOTAL ESTIMATED REVENUES	
OTHER FINANCING SOURCES:	
Sale of Capital Assets	3730
Loss Recoveries	3740
<i>Transfers In:</i>	
From General Fund	3610
From Debt Service Funds	3620
From Capital Projects Funds	3630
From Special Revenue Funds	3640
From Internal Service Funds	3670
From Enterprise Funds	3690
Total Transfers In	3600
TOTAL OTHER FINANCING SOURCES	
Fund Balance, July 1, 2018	2800
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE	

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION VIII. PERMANENT FUNDS - FUND 000 (Continued)

Account Number	Totals	Salaries 100	Employees Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
APPROPRIATIONS								
Instruction	5000							
Student Support Services	6100							
Instructional Media Services	6200							
Instruction and Curriculum Development Services	6300							
Instructional Staff Training Services	6400							
Instruction-Related Technology	6500							
Board	7100							
General Administration	7200							
School Administration	7300							
Facilities Acquisition and Construction	7400							
Fiscal Services	7500							
Central Services	7600							
Student Transportation Services	7800							
Operation of Plant	7900							
Maintenance of Plant	8100							
Administrative Technology Services	8200							
Community Services	9100							
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, 2019	2710							
Restricted Fund Balance, June 30, 2019	2720							
Committed Fund Balance, June 30, 2019	2730							
Assigned Fund Balance, June 30, 2019	2740							
Unassigned Fund Balance, June 30, 2019	2750							
TOTAL ENDING FUND BALANCE	2700							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE								

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

SECTION IX. ENTERPRISE FUNDS

	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
ESTIMATED REVENUES									
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3482								
Other Operating Revenues	3489								
Total Operating Revenues									
NONOPERATING REVENUES:									
Investment Income	3490								
Grants, Gifts and Bequests	3495								
Other Miscellaneous Local Sources	3740								
Loss Recoveries	3780								
Gain on Disposition of Assets									
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3670								
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	3680								
Net Position, July 1, 2018	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION									
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses									
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION									

DISTRICT SCHOOL BOARD OF BAKER COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2019

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
OPERATING REVENUES:									
Charges for Services	3481								
Premium Revenue	3482	500,000.00	500,000.00						
Other Operating Revenues	3484								
Total Operating Revenues	3489	500,000.00	500,000.00						
NONOPERATING REVENUES:									
Investment Income	3430	1,500.00	1,500.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		1,500.00	1,500.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600	571,333.00	571,333.00						
Net Position, July 1, 2018	2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,072,833.00	1,072,833.00						
ESTIMATED EXPENSES									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700	475,000.00	475,000.00						
Total Operating Expenses		475,000.00	475,000.00						
NONOPERATING EXPENSES (Function 9900)									
Interest:									
Loss on Disposition of Assets	720								
810									
Total Nonoperating Expenses									
Transfers Out (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2019	2780	597,833.00	597,833.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,072,833.00	1,072,833.00						