



Baker County Public Schools Support Services

Sherrie Raulerson, Superintendent of Schools

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DATE: SEPTEMBER 5, 2019

TO: SHERRIE RAULERSON, SUPERINTENDENT

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

RE: 2019-20 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET
RESOLUTION, AND RESOLUTION DETERMINING REVENUES
AND MILLAGES LEVIED

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: *9/16/19*
M.N.BK# *ss* MIN.BK PAGE#

Please request a final Board hearing and approval of the 2019-20 millage rates, 2019-20 Final Budget, Final Budget Resolution, and Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

Required Local Effort	3.817
Basic Discretionary Operating	.748
Capital Outlay	<u>1.500</u>
Total Mills	6.065

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 McInarnay, 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 2019-20

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE
FINAL BUDGET FOR FISCAL YEAR 2019-20.

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, 2019 to June 30, 2020; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2019-20.

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 \$62,794,841.00 for fiscal year 2019-20.

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, 2019 to June 30, 2020.

Richard Dean Griggs
Chairman

Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: *9/16/19*
M.N.BK# *38* MIN.BK PAGE#

**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, 2019, AND ENDING JUNE 30, 2020.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ 1,045,838,489	Required Local Effort	\$ 3,832,287	3.8170 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ 0	0 mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ 3,832,287	3.8170 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
\$ 1,045,838,489	Discretionary Operating	\$ 750,996	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$	Additional Operating	\$	mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$	mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>1,045,838,489</u>	Local Capital Improvement	\$ <u>1,506,008</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☐ EXCEEDS ☒ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 1.62 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 16, 2019


Signature of District School Superintendent

9/16/2019
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: 9/16/19
MIN BK# 38 MIN.BK PAGE#

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

SECTION I. ASSESSMENT AND MILLAGE LEVIES

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A. Certified Taxable Value of Property in County by Property Appraiser		1,045,838,489.00
B. Millage Levies on Nonexempt Property:		
	DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted
1. Required Local Effort	3.8170	
2. Prior-Period Funding Adjustment Millage		
3. Discretionary Operating	0.7480	
4. Additional Operating		
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	6.0650	

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Public Hearing Held
PRESENTED AND APPROVED
IN OPEN BOARD MEETING
DATE: 9/11/19
M.N.BK# 38 MIN.BK PAGE#

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

SECTION II. GENERAL FUND - FUND 100

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ESTIMATED REVENUES	Account Number	
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	60,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	60,000.00
<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	20,000.00
Total Federal Through State and Local	3200	195,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	27,902,044.00
Workforce Development	3315	164,735.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	255,500.00
State Forest Funds	3342	20,000.00
State License Tax	3343	10,000.00
District Discretionary Lottery Funds	3344	16,347.00
Class Size Reduction Operating Funds	3355	5,371,205.00
Florida School Recognition Funds	3361	294,687.00
Voluntary Prekindergarten Program (VPK)	3371	325,000.00
Preschool Projects	3372	50,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	30,000.00
Total State	3300	34,439,518.00
<i>LOCAL:</i>		
District School Taxes	3411	4,583,283.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	3,000.00
Investment Income	3430	30,000.00
Gifts, Grants and Bequests	3440	15,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	3,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	1,500.00
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	1,500.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	150,000.00
School-Age Child Care Fees	3473	200,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	400,000.00
Total Local	3400	5,387,283.00
TOTAL ESTIMATED REVENUES		40,081,801.00
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	50,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	50,000.00
TOTAL OTHER FINANCING SOURCES		50,000.00
Fund Balance, July 1, 2019	2800	6,490,447.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		46,622,248.00

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

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	5000	24,161,326.00	16,375,425.00	4,673,943.00	785,411.00	3,137.00	1,213,907.00	249,398.00	860,105.00
	Student Support Services	6100	2,575,113.00	1,727,215.00	492,970.00	258,087.00		86,229.00	762.00	9,550.00
	Instructional Media Services	6200	599,145.00	421,270.00	138,745.00	543.00		4,616.00	32,071.00	1,900.00
	Instruction and Curriculum Development Services	6300	656,868.00	506,402.00	144,983.00			1,875.00		50.00
	Instructional Staff Training Services	6400	165,318.00	87,654.00	27,964.00	47,221.00		1,879.00		600.00
	Instruction-Related Technology	6500	242,051.00	165,200.00	40,351.00	36,500.00				
	Board	7100	435,199.00	142,000.00	172,795.00	90,460.00		220.00	7,509.00	22,715.00
	General Administration	7200	311,828.00	190,000.00	54,160.00	33,393.00		5,094.00	9,074.00	20,107.00
	School Administration	7300	2,381,338.00	1,831,205.00	509,615.00	18,871.00		14,197.00	450.00	7,000.00
	Facilities Acquisition and Construction	7400	54,447.00						54,447.00	
	Fiscal Services	7500	806,030.00	510,000.00	263,315.00	17,950.00	65.00	8,500.00	3,200.00	3,000.00
	Food Service	7600	36,255.00	4,955.00	31,300.00					
	Central Services	7700	667,447.00	158,500.00	134,098.00	239,174.00		125,235.00	5,690.00	4,750.00
	Student Transportation Services	7800	2,830,106.00	1,603,055.00	536,040.00	56,900.00	321,900.00	183,311.00	11,800.00	117,100.00
	Operation of Plant	7900	4,236,540.00	1,461,505.00	548,000.00	775,735.00	1,058,150.00	128,100.00	29,750.00	235,300.00
	Maintenance of Plant	8100	1,196,425.00	480,680.00	142,135.00	263,295.00		285,915.00	19,400.00	5,000.00
	Administrative Technology Services	8200	940,230.00	187,000.00	52,980.00	423,315.00		6,725.00	270,210.00	
	Community Services	9100	290,076.00	110,755.00	26,543.00	775.00		55,546.00	8,055.00	88,400.00
	Debt Service	9200	486,667.00							486,667.00
	Other Capital Outlay	9300								
TOTAL APPROPRIATIONS			43,072,409.00	25,962,821.00	7,989,939.00	3,051,188.00	1,383,252.00	2,121,349.00	701,816.00	1,862,044.00
OTHER FINANCING USES:										
<i>Transfers Out: (Function 9700)</i>										
	To Debt Service Funds	920								
	To Capital Projects Funds	930								
	To Special Revenue Funds	940								
	To Permanent Funds	960								
	To Internal Service Funds	970								
	To Enterprise Funds	990								
	Total Transfers Out	9700								
TOTAL OTHER FINANCING USES										
	Nonspendable Fund Balance, June 30, 2020	2710	100,000.00							
	Restricted Fund Balance, June 30, 2020	2720	800,000.00							
	Committed Fund Balance, June 30, 2020	2730								
	Assigned Fund Balance, June 30, 2020	2740	100,000.00							
	Unassigned Fund Balance, June 30, 2020	2750	2,549,839.00							
TOTAL ENDING FUND BALANCE		2700	3,549,839.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE			46,622,248.00							

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

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

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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	2,350,000.00
USDA-Donated Commodities	3265	200,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	2,550,000.00
<i>STATE:</i>		
School Breakfast Supplement	3337	13,000.00
School Lunch Supplement	3338	18,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	31,000.00
<i>LOCAL:</i>		
Investment Income	3430	2,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	80,000.00
Other Miscellaneous Local Sources	3495	2,500.00
Total Local	3400	84,500.00
TOTAL ESTIMATED REVENUES		2,665,500.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	1,170,454.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,835,954.00

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

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

Page 5

	Account Number	
APPROPRIATIONS		
<i>Food Services: (Function 7600)</i>		
Salaries	100	1,000,000.00
Employee Benefits	200	360,000.00
Purchased Services	300	100,000.00
Energy Services	400	45,000.00
Materials and Supplies	500	1,150,000.00
Capital Outlay	600	150,000.00
Other	700	90,000.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		2,895,000.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2020	2710	90,000.00
Restricted Fund Balance, June 30, 2020	2720	850,954.00
Committed Fund Balance, June 30, 2020	2730	
Assigned Fund Balance, June 30, 2020	2740	
Unassigned Fund Balance, June 30, 2020	2750	
TOTAL ENDING FUND BALANCE	2700	940,954.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,835,954.00

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

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	94,326.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	141,078.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	295,500.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,152,089.00
Elementary and Secondary Education Act, Title I	3240	1,335,075.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	79,644.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,097,712.00
<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		3,097,712.00
<i>OTHER FINANCING SOURCES:</i>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2019	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,097,712.00

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

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	1,672,285.00	986,720.00	307,634.00	120,545.00		99,260.00	70,374.00	87,752.00
Student Support Services	6100	273,261.00	187,715.00	45,615.00	24,001.00		14,830.00	200.00	900.00
Instructional Media Services	6200	1,164.00	999.00	165.00					
Instruction and Curriculum Development Services	6300	365,943.00	258,450.00	73,526.00	29,682.00		2,130.00	1,855.00	300.00
Instructional Staff Training Services	6400	540,948.00	307,348.00	106,208.00	60,654.00		27,795.00	3,860.00	35,083.00
Instruction-Related Technology	6500	17,800.00	15,000.00	2,800.00					
Board	7100								
General Administration	7200								
School Administration	7300	136,813.00							136,813.00
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	45,077.00		500.00	40,577.00	1,430.00	1,500.00		2,500.00
Student Transportation Services	7800	44,421.00	30,950.00	11,700.00					341.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,097,712.00	1,287,182.00	548,148.00	275,459.00	1,430.00	145,515.00	76,289.00	263,689.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,097,712.00							

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

SECTION V. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 Page 8

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, 2019	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, 2020

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

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	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	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

SECTION VI. DEBT SERVICE FUNDS

		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
ESTIMATED REVENUES										
<i>FEDERAL DIRECT SOURCES:</i>										
Miscellaneous Federal Direct		3199								
Total Federal Direct Sources		3100								
<i>FEDERAL THROUGH STATE AND LOCAL:</i>										
Miscellaneous Federal Through State		3299								
Total Federal Through State and Local		3200								
<i>STATE SOURCES:</i>										
CO&DS Withheld for SBE/COBI Bonds		3322								
SBE/COBI Bond Interest		3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)		3341								
Total State Sources		3300								
<i>LOCAL SOURCES:</i>										
District Debt Service Taxes		3412								
County Local Sales Tax		3418								
School District Local Sales Tax		3419								
Tax Redemptions		3421								
Excess Fees		3423								
Investment Income		3430	60,000.00			60,000.00				
Gifts, Grants and Bequests		3440								
Total Local Sources		3400	60,000.00			60,000.00				
TOTAL ESTIMATED REVENUES			60,000.00			60,000.00				
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	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, 2019		2800	2,528,385.00			2,528,385.00				
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES			2,752,796.00			2,752,796.00				

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

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 9200)</i>										
Redemption of Principal		710								
Interest		720								
Dues and Fees		730								
Miscellaneous		790								
TOTAL APPROPRIATIONS		9200								
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, 2020		2710								
Restricted Fund Balance, June 30, 2020		2720	2,752,796.00			2,752,796.00				
Committed Fund Balance, June 30, 2020		2730								
Assigned Fund Balance, June 30, 2020		2740								
Unassigned Fund Balance, June 30, 2020		2750								
TOTAL ENDING FUND BALANCES		2700	2,752,796.00			2,752,796.00				
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES			2,752,796.00			2,752,796.00				

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 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.7(1)(b), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
ESTIMATED REVENUES												
<i>FEDERAL DIRECT SOURCES:</i>												
Miscellaneous Federal Direct	3109											
Total Federal Direct Sources	3100											
<i>FEDERAL THROUGH STATE AND LOCAL:</i>												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
<i>STATE SOURCES:</i>												
COARDS Distributed	3321	164,855.00										
Interest on Undistributed COARDS	3325	3,100.00										
Sales Tax Distribution (s. 212.20(6)(d)6 a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397											
Other Miscellaneous State Revenues	3399											
Total State Sources	3300	167,955.00										
<i>LOCAL SOURCES:</i>												
Director Local Capital Improvement Tax	3413	1,506,007.00							1,506,007.00			
County Local Sales Tax	3418											
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	200,000.00									200,000.00	
Impact Fees	3496											
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	1,706,007.00						167,955.00	1,506,007.00		200,000.00	
TOTAL ESTIMATED REVENUES		1,873,962.00										
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
<i>Transfers In:</i>												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2019	2800	3,228,557.00						311,655.00	1,902,721.00		1,014,211.00	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		5,102,519.00						479,580.00	3,408,728.00		1,214,211.00	

**DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2029**

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 101.14 & 101.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 101.17(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 740/920)</i>												
Library Books (New Libraries)	610											
Visual Aids	620	100,000.00							100,000.00			
Building Equipment	630	428,310.00							428,310.00			
Furniture, Fixtures and Equipment	640	1,656,007.00							1,656,007.00			
Motor Vehicles (Including Buses)	650	500,000.00							500,000.00			
Land	660	700,000.00							700,000.00			
Improvements Other Than Buildings	670	700,000.00							700,000.00			
Remodeling and Renovations	680	1,139,580.00						479,580.00	660,000.00			
Computer Software	690											
Charter School Local Capital Improvement	700											
Redemption of Principal	710	200,000.00							200,000.00			
Interest	720											
Dues and Fees	730	4,723,897.00						479,580.00	3,194,317.00		1,050,000.00	
TOTAL APPROPRIATIONS												
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910											
To Debt Service Funds	920	50,000.00							50,000.00			
To Special Revenue Funds	940	164,411.00							164,411.00			
Interfund (Capital Projects Only)	950											
To Financial Funds	960											
To Special Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	214,411.00							214,411.00			
TOTAL OTHER FINANCING USES		214,411.00							214,411.00			
Nonspendable Fund Balance, June 30, 2020	2710											
Restricted Fund Balance, June 30, 2020	2720	164,211.00									164,211.00	
Committed Fund Balance, June 30, 2020	2730											
Assigned Fund Balance, June 30, 2020	2740											
Unassigned Fund Balance, June 30, 2020	2750											
TOTAL ENDING FUND BALANCES	2700	164,211.00									164,211.00	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		5,102,519.00						479,580.00	3,408,728.00		1,214,211.00	

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

SECTION VIII. PERMANENT FUNDS - FUND 000		Page 14
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, 2019	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, 2020**

SECTION VIII. PERMANENT FUNDS - FUND 000 (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	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2020	2710								
Restricted Fund Balance, June 30, 2020	2720								
Committed Fund Balance, June 30, 2020	2730								
Assigned Fund Balance, June 30, 2020	2740								
Unassigned Fund Balance, June 30, 2020	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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

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										
<i>OPERATING REVENUES:</i>										
Charges for Services		3481								
Charges for Sales		3482								
Premium Revenue		3484								
Other Operating Revenues		3489								
Total Operating Revenues										
<i>NONOPERATING REVENUES:</i>										
Investment Income		3430								
Gifts, Grants and Bequests		3440								
Other Miscellaneous Local Sources		3495								
Loss Recoveries		3740								
Gain on Disposition of Assets		3780								
Total Nonoperating Revenues										
<i>Transfers In:</i>										
From General Fund		3610								
From Debt Service Funds		3620								
From Capital Projects Funds		3630								
From Special Revenue Funds		3640								
Interfund (Enterprise Funds Only)		3650								
From Permanent Funds		3660								
From Internal Service Funds		3670								
Total Transfers In		3600								
Net Position, July 1, 2019		2880								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION										
ESTIMATED EXPENSES		Object								
<i>OPERATING EXPENSES: (Function 9900)</i>										
Salaries		100								
Employee Benefits		200								
Purchased Services		300								
Energy Services		400								
Miscellaneous and Supplies		500								
Capital Outlay		600								
Other (including Depreciation)		700								
Total Operating Expenses										
<i>NONOPERATING EXPENSES: (Function 9900)</i>										
Interest		720								
Loss on Disposition of Assets		810								
Total Nonoperating Expenses										
<i>Transfers Out: (Function 9700)</i>										
To General Fund		910								
To Debt Service Funds		920								
To Capital Projects Funds		930								
To Special Revenue Funds		940								
Interfund Transfers (Enterprise Funds Only)		950								
To Permanent Funds		960								
To Internal Service Funds		970								
Total Transfers Out		9700								
Net Position, June 30, 2020		2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION										

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

SECTION X. INTERNAL SERVICE FUNDS

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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								
Charges for Sales	3482	600,000.00	600,000.00						
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		600,000.00	600,000.00						
NONOPERATING REVENUES:									
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2019	2880	783,612.00	783,612.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		1,383,612.00	1,383,612.00						
ESTIMATED EXPENSES	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300	550,000.00	550,000.00						
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other (including Depreciation)	700								
Total Operating Expenses		550,000.00	550,000.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700	833,612.00	833,612.00						
Net Position, June 30, 2020	2780								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		1,383,612.00	1,383,612.00						