BAKER COUNTY SCHOOL DISTRICT
Committed to Excellence

Finance and Support Services
392 South Boulevard East
Macclenny, FL 32063
(904) 259-0449
www.bakerk12.org

Wyatt Milton, Superintendent

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
July 28, 2025
MIN BOOK #40

DATE: July 19, 2025

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: REQUEST TO APPROVE TENTATIVE MILLAGE RATES, BUDGET AND RESOLUTIONS

Please request Board approval of the tentative millage rates, tentative budget, Resolution Adopting Tentative Millage Rates and Resolution Adopting the Tentative Budget. The 2025-2026 fiscal year millages are as follows:

Required Local Effort	3.0770
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3250

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

RESOLUTION ADOPTING TENTATIVE MILLAGE RATES

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the tentative millage rates for fiscal year 2025-2026 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort	3.077	$5,368,940
Basic Discretionary Operating	.748	$1,305,157
Capital Outlay	1.500	$2,617,293

The total millage rate to be levied is more than the roll-back rate by 1.98 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Baker County School Board, adopted each tentative millage rate for the fiscal year July 1, 2025 to June 30, 2026 on July 28, 2025 by separate vote prior to adopting the tentative budget.

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Chairman

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR JULY 1, 2025 TO JUNE 30, 2026.

WHEREAS, the School Board of Baker County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve tentative millage rates and tentative budget for the fiscal year July 1, 2025 to June 30, 2026; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimates for the Budget for fiscal year July 1, 2025 to June 30, 2026.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Baker County School Board adopted the tentative millage rates and the budget in the amount of $65,160,743 for fiscal year July 1, 2025 to June 30, 2026.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Baker County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Baker County as a tentative budget for the categories indicated for the fiscal year July 1, 2025 to June 30, 2026.

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Chairman

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF BAKER COUNTY SCHOOL DISTRICT ARE 5.5 PERCENT LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2025 - 2026

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.0770
Basic Discretionary Capital Outlay	1.5000
Basic Discretionary Operating	0.7480
Total Millage	5.3250

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
Federal sources	235,000	7,328,793	-	-	**7,563,793**
State sources	35,393,868	40,000	-	413,000	**35,846,868**
Local sources	7,992,597	920,801	-	2,702,292	**11,615,690**
TOTAL SOURCES	**$43,621,465**	**8,289,595**	**$0**	**3,115,292**	**$55,026,351**
Transfers In					**-**
Fund Balances/Reserves/Net Assets	5,489,768	1,112,128	-	3,532,495	**10,134,391**
TOTAL REVENUES, TRANSFERS & BALANCES	**$49,111,233**	**9,401,723**	**$0**	**6,647,787**	**$65,160,743**
EXPENDITURES					
Instruction	25,790,674	2,190,312			**27,980,986**
Pupil Personnel Services	2,757,675	519,757			**3,277,432**
Instructional Media Services	599,049	-			**599,049**
Instructional and Curriculum Development Services	695,672	459,385			**1,155,057**
Instructional Staff Training Services	194,733	453,207			**647,940**
Instruction Related Technology	332,293	-			**332,293**
School Board	374,200	-			**374,200**
General Administration	395,159	172,292			**567,451**
School Administration	2,182,445	9,060			**2,191,505**
Facilities Acquisition and Construction	-	-		6,647,787	**6,647,787**
Fiscal Services	830,996	-			**830,996**
Food Services	7,500	3,660,950			**3,668,450**
Central Services	520,492	30,879			**551,371**
Pupil Transportation Services	2,427,381	68,986			**2,496,367**
Operation of Plant	4,755,712	11,618			**4,767,330**
Maintenance of Plant	1,000,643	-			**1,000,643**
Administrative Technology Services	461,241	-			**461,241**
Community Services	295,600	-			**295,600**
Debt Services	-	-			**0**
Internal Service Funds	-	885,801			**885,801**
TOTAL EXPENDITURES	**$43,621,465**	**$8,462,246**	**$0**	**$6,647,787**	**$58,731,499**
Transfers Out					**-**
Fund Balances/Reserves/Net Assets	5,489,768	939,476	-	-	**6,429,243**
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**$49,111,233**	**$9,401,723**	**$0**	**$6,647,787**	**$65,160,743**

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

*** Some Federal programs have been put on hold pending review by the Federal Government.**