BAKER COUNTY
SCHOOL DISTRICT
Committed to Excellence

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

Wyatt Milton, Superintendent

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
July 27, 2026
MIN BOOK #40

DATE: July 19, 2026

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
Executive Director of Finance and 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 2026-2027 fiscal year millages are as follows:

Required Local Effort	3.0540
Basic Discretionary Operating	.7480
Basic Discretionary Capital Outlay	1.5000
Total Mills	5.3020

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, 2026 to June 30, 2027; 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 2026-2027 in the amounts of:

	Tentative Millage Levy	Proposed Amount To Be Raised
Required Local Effort	3.054	$6,010,600
Basic Discretionary Operating	.748	$1,472,144
Capital Outlay	1.500	$2,952,161

The total millage rate to be levied is more than the roll-back rate by 1.12 percent.

NOW THEREFORE, BE IT RESOLVED:

That the Baker County School Board, adopted each tentative millage rate for the fiscal year July 1, 2026 to June 30, 2027 on July 27, 2026 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, 2026 TO JUNE 30, 2027.

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, 2026 to June 30, 2027; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimates for the Budget for fiscal year July 1, 2026 to June 30, 2027.

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 $66,369,149 for fiscal year July 1, 2026 to June 30, 2027.

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, 2026 to June 30, 2027.

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Chairman

BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF BAKER COUNTY SCHOOL DISTRICT ARE 1.85 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2026 - 2027

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.0540
Basic Discretionary Capital Outlay	1.5000
Basic Discretionary Operating	0.7480
Total Millage	5.3020

ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL IMPROVEMENT	TOTAL ALL FUNDS
Federal sources	425,000	6,739,094	-	-	**7,164,094**
State sources	34,042,802	32,000	-	1,964,500	**36,039,302**
Local sources	8,482,907	938,412	-	2,909,000	**12,330,319**
TOTAL SOURCES	**42,950,709**	**7,709,506**	**$0.00**	**4,873,500**	**55,533,715**
Transfers In	-	-	-	-	-
Fund Balances/Reserves/Net Assets	6,434,386	308,787	-	4,092,261	**10,835,434**
TOTAL REVENUES, TRANSFERS & BALANCES	**49,385,095**	**8,018,293**	**$0.00**	**8,965,761**	**66,369,149**
EXPENDITURES					
Instruction	23,570,804	1,625,498			**25,196,302**
Pupil Personnel Services	2,675,043	729,814			**3,404,857**
Instructional Media Services	518,835	-			**518,835**
Instructional and Curriculum Development Services	681,421	146,622			**828,043**
Instructional Staff Training Services	46,015	599,554			**645,569**
Instruction Related Technology	347,925	-			**347,925**
School Board	510,255	-			**510,255**
General Administration	502,311	120,527			**622,838**
School Administration	2,234,650	6,950			**2,241,600**
Facilities Acquisition and Construction	83,846	-		8,965,761	**9,049,607**
Fiscal Services	925,430	-			**925,430**
Food Services	-	3,636,510			**3,636,510**
Central Services	594,989	6,600			**601,589**
Pupil Transportation Services	2,670,885	-			**2,670,885**
Operation of Plant	5,921,978	-			**5,921,978**
Maintenance of Plant	1,199,950	-			**1,199,950**
Administrative Technology Services	697,255	-			**697,255**
Community Services	293,404	-			**293,404**
Debt Services	-	-			-
Internal Service Funds	-	885,912			**885,912**
TOTAL EXPENDITURES	**43,474,995**	**7,757,987**	**$0.00**	**8,965,761**	**60,198,745**
Transfers Out					-
Fund Balances/Reserves/Net Assets	5,910,100	260,306	$0.00	$0.00	**6,170,405**
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	**49,385,095**	**8,018,293**	**$0.00**	**8,965,761**	**66,369,149**

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