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
September 8, 2026
MIN BOOK #40
*PUBLIC HEARINGS HELD

DATE: August 24, 2026

TO: Wyatt Milton, SUPERINTENDENT

FROM: Teri Ambrose
EXECUTIVE DIRECTOR OF FINANCE & SUPPORT SERVICES

RE: 2026 - 2027 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET RESOLUTION, AND RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2026 - 2027 millage rates, the 2026 - 2027 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates 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.

Final Budget Resolution 2026 - 2027

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2026 - 2027.

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, 2026 to June 30, 2027; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2026 - 2027.

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 $68,925,796.37 for fiscal year 2026 - 2027.

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, 2026 to June 30, 2027.

____

Chairman

Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

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, 2026,** AND ENDING **JUNE 30, 2027.**

WHEREAS, section 1011.04, Florida Statutes (F.S.), 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, s. 1011.71, F.S., 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
$ 1,968,107,237	Required Local Effort	$ 5,770,176	3.0540 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 0	mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 5,770,176	3.0540 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
$ 1,968,107,237	Discretionary Operating	$ 1,413,259	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
$ 1,968,107,237	Local Capital Improvement	$ 2,834,075	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	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 S. 200.065(1), F.S., BY _1.12__ PERCENT.

STATE OF FLORIDA

COUNTY OF _BAKER__

I, _JOHN WYATT MILTON___, 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 8, 2026_.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or 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.

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2026-27

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser: 1,968,107,237.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0540		3.0540
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	5.3020		5.3020

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	75,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	75,000.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	200,000.00
National Forest Funds	3255	125,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	25,000.00
Total Federal Through State and Local	3200	350,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	28,212,265.00
Workforce Development	3315	334,978.00
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	240,000.00
State Forest Funds	3342	35,000.00
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	4,045,059.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	420,000.00
Preschool Projects	3372	65,000.00
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	675,500.00
Total State	3300	34,042,802.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	7,183,433.00
District Voted Additional Operating Tax	3414	
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	20,000.00
Investment Income	3430	150,000.00
Gifts, Grants and Bequests	3440	20,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	3,500.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	5,000.00
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	3,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	315,000.00
School-Age Child Care Fees	3473	310,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	575,000.00
Total Local	3400	8,584,933.00
TOTAL ESTIMATED REVENUES		43,052,735.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
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, 2026	2800	6,337,772.42
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		49,390,507.42

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100 (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	24,142,092.19	15,245,069.69	4,620,111.21	774,637.35	5,000.00	1,991,218.98	757,796.12	748,258.84
Student Support Services	6100	2,675,042.62	2,023,469.00	573,869.79	37,901.25		21,037.57	510.01	18,255.00
Instructional Media Services	6200	518,834.91	336,600.00	147,839.00	62.50		2,691.22	31,642.19	
Instruction and Curriculum Development Services	6300	681,420.51	520,405.00	158,565.51	1,350.00		600.00		500.00
Instructional Staff Training Services	6400	41,015.00			37,415.00		3,600.00		
Instruction-Related Technology	6500	347,925.00	244,700.00	80,525.00	22,700.00				
Board	7100	510,255.00	182,750.00	206,705.00	85,000.00		800.00		35,000.00
General Administration	7200	497,811.28	245,750.00	155,075.00	32,200.00		10,500.00		54,286.28
School Administration	7300	2,663,042.51	2,057,981.50	580,191.22	3,030.00		21,258.07	581.72	
Facilities Acquisition and Construction	7400	100,695.90						100,695.90	
Fiscal Services	7500	991,710.00	710,000.00	230,210.00	46,500.00		3,337.01	162.99	1,500.00
Food Service	7600	25,000.00		25,000.00					
Central Services	7700	592,488.74	221,125.00	74,600.00	83,900.00		186,513.74		26,350.00
Student Transportation Services	7800	2,671,284.76	1,536,750.00	483,700.00	38,600.00	328,000.00	133,334.76		150,900.00
Operation of Plant	7900	6,029,815.00	1,725,400.00	537,528.00	2,168,137.00	1,213,750.00	153,500.00	6,000.00	225,500.00
Maintenance of Plant	8100	1,194,950.00	562,700.00	167,050.00	254,700.00		209,820.10	679.90	
Administrative Technology Services	8200	741,255.00	190,800.00	58,075.00	479,130.00		12,500.00		750.00
Community Services	9100	293,404.13	121,000.00	28,450.00			39,954.13		104,000.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		44,718,042.55	25,924,500.19	8,127,494.73	4,065,263.10	1,546,750.00	2,790,665.58	898,068.83	1,365,300.12

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, 2027	2710	115,000.00
Restricted Fund Balance, June 30, 2027	2720	1,550,000.00
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	450,000.00
Unassigned Fund Balance, June 30, 2027	2750	2,557,464.87
TOTAL ENDING FUND BALANCE	2700	4,672,464.87
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		49,390,507.42

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	3,024,500.00
USDA-Donated Commodities	3265	375,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	3,399,500.00
STATE:		
School Breakfast Supplement	3337	16,000.00
School Lunch Supplement	3338	16,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	32,000.00
LOCAL:		
Investment Income	3430	25,000.00
Gifts, Grants and Bequests	3440	
Food Service	3450	20,000.00
Other Miscellaneous Local Sources	3495	7,500.00
Total Local	3400	52,500.00
TOTAL ESTIMATED REVENUES		3,484,000.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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, 2026	2800	566,605.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		4,050,605.38

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	1,152,000.00
Employee Benefits	200	423,700.00
Purchased Services	300	120,800.00
Energy Services	400	12,350.00
Materials and Supplies	500	1,763,160.00
Capital Outlay	600	35,605.38
Other	700	170,500.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		3,678,115.38
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	372,490.00
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	372,490.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		4,050,605.38

DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

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

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
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	
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	107,270.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	227,716.35
Teacher and Principal Training and Recruiting - Title II, Part A	3225	248,605.61
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	1,178,128.00
Elementary and Secondary Education Act, Title I	3240	1,281,005.00
Language Instruction - Title III	3241	
Twenty-First Century Schools - Title IV	3242	90,791.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	237,816.53
Total Federal Through State And Local	3200	3,371,332.49
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
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		3,371,332.49
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		3,371,332.49

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (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	1,780,927.64	1,080,152.39	302,723.49	183,856.59		129,836.13	25,194.04	59,165.00
Student Support Services	6100	600,117.02	416,672.07	157,665.42			14,397.53	4,882.00	6,500.00
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	344,873.45	221,951.45	78,500.00	38,340.00		2,082.00	2,000.00	2,000.00
Instructional Staff Training Services	6400	417,881.62	247,145.86	69,876.26	25,030.40		13,160.00		62,669.10
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	161,532.76							161,532.76
School Administration	7300	6,950.00			6,950.00				
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700	16,600.00			10,000.00				6,600.00
Student Transportation Services	7800	42,450.00	27,395.00	12,500.00		500.00			2,055.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		3,371,332.49	1,993,316.77	621,265.17	264,176.99	500.00	159,475.66	32,076.04	300,521.86

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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		3,371,332.49

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (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								
Food Services	7600								
Central Services	7700								
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:		
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	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, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (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								
Food Services	7600								
Central Services	7700								
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:		
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	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, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	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, 2027

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (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								
Food Services	7600								
Central Services	7700								
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									

	Account Number	Totals
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (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								
Food Services	7600								
Central Services	7700								
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									

	Account Number	Totals
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (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								
Food Services	7600								
Central Services	7700								
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:		
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
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, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (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								
Food Services	7600								
Central Services	7700								
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									

	Account Number	Totals
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	15,000.00
Gifts, Grants and Bequests	3440	1,345,500.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,360,500.00
TOTAL ESTIMATED REVENUES	3000	1,360,500.00
OTHER FINANCING SOURCES		
Transfers In:		
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, 2026	2800	951,825.38
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,312,325.38

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SECTION XI. 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	1,341,746.99					1,341,746.99		
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								
Food Services	7600								
Central Services	7700								
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		1,341,746.99					1,341,746.99		

	Account Number	Totals
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	970,578.39
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	970,578.39
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,312,325.38

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XII. 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
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 Redemptions	3421								
Excess Fees	3423								
Investment Income	3430								
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400								
TOTAL ESTIMATED REVENUES									
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	3630								
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								
TOTAL OTHER FINANCING SOURCES									
Fund Balance, July 1, 2026	2800								
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES									

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	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
Debt Service: (Function 9200)									
Redemption of Principal	710								
Interest	720								
Dues and Fees	730								
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200								
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
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, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES									

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	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 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
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 Distributed	3321	163,000.00						163,000.00				
Interest on Undistributed CO&DS	3325	1,500.00						1,500.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391	1,818,742.00				1,818,742.00						
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	1,983,242.00				1,818,742.00		164,500.00				
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	2,834,074.00							2,834,074.00			
District Voted Additional Capital Improvement Tax	3415											
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											
Impact Fees	3496	75,000.00									75,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	2,909,074.00							2,834,074.00		75,000.00	
TOTAL ESTIMATED REVENUES		4,892,316.00				1,818,742.00		164,500.00	2,834,074.00		75,000.00	
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	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, 2026	2800	3,826,893.67				804.94		597,706.02	2,298,676.55		929,706.16	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		8,719,209.67				1,819,546.94		762,206.02	5,132,750.55		1,004,706.16	

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
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SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	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 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	8,719,209.67				1,819,546.94		762,206.02	5,132,750.55		1,004,706.16	
Furniture, Fixtures and Equipment	640											
Motor Vehicles (Including Buses)	650											
Land	660											
Improvements Other Than Buildings	670											
Remodeling and Renovations	680											
Computer Software	690											
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		8,719,209.67				1,819,546.94		762,206.02	5,132,750.55		1,004,706.16	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910											
To Debt Service Funds	920											
To Special Revenue Funds	940											
Interfund (Capital Projects 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, 2027	2710											
Restricted Fund Balance, June 30, 2027	2720											
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		8,719,209.67				1,819,546.94		762,206.02	5,132,750.55		1,004,706.16	

 DISTRICT SCHOOL BOARD OF BAKER COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XIV. 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	
Transfers In:		
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, 2026	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, 2027

SECTION XIV. PERMANENT FUNDS - FUND 000 (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	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									

	Account Number	Totals
OTHER FINANCING USES: *Transfers Out: (Function 9700)*		
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, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		

p28 DISTRICT SCHOOL BOARD OF BAKER COUNTY
z DISTRICT SUMMARY BUDGET
z For Fiscal Year Ending June 30, 2027
z
z SECTION XV. ENTERPRISE FUNDS

z		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
z	**OPERATING REVENUES**									
o	Charges for Services	3481								
o	Charges for Sales	3482								
o	Premium Revenue	3484								
o	Other Operating Revenues	3489								
z	**Total Operating Revenues**									
z	**OPERATING EXPENSES (Function 9900)**									
o	Salaries	100								
o	Employee Benefits	200								
o	Purchased Services	300								
o	Energy Services	400								
o	Materials and Supplies	500								
o	Capital Outlay	600								
o	Depreciation and Amortization	780								
o	Other	700								
z	**Total Operating Expenses**									
z	**Operating Income (Loss)**									
z	**NONCAPITAL SUBSIDIES**									
n	Gifts, Grants and Bequests - Not restricted for capital assets	3440								
n	Transfers from General Fund	3610								
n	Transfers from Special Revenue Funds	3640								
n	Transfers from Interfund	3650								
n	Transfers from Internal Service Funds	3670								
n	To General Fund	910								
n	To Special Revenue Funds	940								
n	To Interfund	950								
n	To Internal Service Funds	970								
z	**Total Noncapital Subsidies**									
z	**Operating Income (Loss) and Noncapital Subsidies**									
z	**OTHER NONOPERATING REVENUES (EXPENSES)**									
n	Investment Income	3430								
r	Gifts, Grants and Bequests - Restricted for capital assets	3440								
n	Other Miscellaneous Local Sources	3495								
n	Loss Recoveries	3740								
n	Gain on Disposition of Capital Assets	3780								
n	Loss on Disposition of Capital Assets (9900)	810								
r	Transfers from General Fund - Restricted for capital assets	3610								
n	Transfers from Capital Projects Funds	3630								
z	**Total Other Nonoperating Revenues (Expenses)**									
z	**CHANGES IN NET POSITION**									
z	**Change in Net Position**									
z	Net Position, July 1, 2026	2880								
z	Net Position, June 30, 2027	2780								

p29 **DISTRICT SCHOOL BOARD OF BAKER COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2027**
z
z **SECTION XVI. INTERNAL SERVICE FUNDS** **Page 29**

		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
z	**OPERATING REVENUES:**									
o	Charges for Services	3481								
o	Charges for Sales	3482								
o	Premium Revenue	3484	335,000.00	335,000.00						
o	Other Operating Revenues	3489								
z	**Total Operating Revenues**		335,000.00	335,000.00						
z	**OPERATING EXPENSES: (Function 9900)**									
o	Salaries	100								
o	Employee Benefits	200								
o	Purchased Services	300								
o	Energy Services	400								
o	Materials and Supplies	500								
o	Capital Outlay	600								
o	Depreciation and Amortization	780								
o	Other	700	395,000.00	395,000.00						
z	**Total Operating Expenses**		395,000.00	395,000.00						
z	**Operating Income (Loss)**		(60,000.00)	(60,000.00)						
z	**NONCAPITAL SUBSIDIES:**									
n	Gifts, Grants and Bequests - Not restricted for capital assets	3440								
n	Transfers from General Fund	3610								
n	Transfers from Special Revenue Funds	3640								
n	Transfers from Interfund	3650								
n	Transfers from Enterprise Funds	3690								
n	To General Fund	910								
n	To Special Revenue Funds	940								
n	To Interfund	950								
n	To Enterprise Funds	990								
z	**Total Noncapital Subsidies**									
z	**Operating Income (Loss) and Noncapital Subsidies**		(60,000.00)	(60,000.00)						
z	**OTHER NONOPERATING REVENUES (EXPENSES):**									
n	Investment Income	3430	20,000.00	20,000.00						
r	Gifts, Grants and Bequests - Restricted for capital assets	3440								
n	Other Miscellaneous Local Sources	3495								
n	Loss Recoveries	3740								
n	Gain on Disposition of Capital Assets	3780								
n	Loss on Disposition of Capital Assets (9900)	810								
r	Transfers from General Fund - Restricted for capital assets	3610								
n	Transfers from Capital Projects Funds	3630								
z	**Total Other Nonoperating Revenues (Expenses)**		20,000.00	20,000.00						
z	**CHANGES IN NET POSITION:**									
z	**Change in Net Position**		(40,000.00)	(40,000.00)						
z	Net Position, July 1, 2026	2880	1,081,816.03	1,081,816.03						
z	Net Position, June 30, 2027	2780	1,041,816.03	1,041,816.03						