

Baker County Public Schools Support Services



Sherrie Raulerson, Superintendent of Schools

392 South Boulevard East, Macclenny, Florida 32063

Telephone: (904) 259-6251 www.bakerkl2.org Fax: (904) 259-2825

PRESENTED AND APPROVED
IN OPEN BOARD MEETING
SEPTEMBER 3, 2024
MIN BOOK #40
*PUBLIC HEARINGS HELD

DATE: August 21, 2024

TO: Sherrie Raulerson, SUPERINTENDENT

FROM: Teri Ambrose

EXECUTIVE DIRECTOR FOR SUPPORT SERVICES

RE: 2024-2025 MILLAGE RATES, FINAL BUDGET, FINAL BUDGET

RESOLUTION, AND RESOLUTION DETERMINING REVENUES

AND MILLAGES LEVIED

Please request a final Board hearing and approval of the 2024-2025 millage rates, the 2024-2025 Final Budget, the Final Budget Resolution, and the Resolution Determining Revenues and Millages Levied. The millage rates are as follows:

| Required Local Effort | 3.0720 |
|-------------------------------|---------------|
| Basic Discretionary Operating | .7480 |
| Capital Outlay | <u>1.5000</u> |
| Total Mills | 5.3200 |

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

Final Budget Resolution 2024-2025

A RESOLUTION OF THE BAKER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2024-2025.

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, 2024 to June 30, 2025; and

WHEREAS, the Baker County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2024-2025.

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 \$75,645,821.21 for fiscal year 2024-2025.

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, 2024 to June 30, 2025.

<u>Tiffany McInarnay</u> 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 <u>BAKER</u> 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, <u>2024</u>, AND ENDING JUNE 30, 2025.

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;

1. DISTRICT SCHOOL TAX (nonvoted levy)

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:

| a) Cer | tified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
|-----------------|----------------------|--|------------------------|-------------------------------|
| \$ | 1,739,780,906 | Required Local Effort | \$ 5,130,823 | 3.0720 mills |
| | | Prior-Period Funding Adjustment Millage | \$0 | s. 1011.62(4), F.S. mills |
| | | Total Required Millage | \$5,130,823 | 3.0720 mills |
| 2. <u>DISTR</u> | RICT SCHOOL TAX DIS | SCRETIONARY MILLAGE (nonvoted | <u>l levy)</u> | |
| a) Cer | tified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
| \$ | 1,739,780,906 | Discretionary Operating | \$1,249,302 | 0.7480 mills |
| 3. <u>DISTR</u> | RICT SCHOOL TAX AD | DITIONAL MILLAGE (voted levy) | | |
| a) Cer | tified taxable value | b) Description of levy | c) Amount to be raised | d) Millage levy |
| \$ | | Additional Operating | \$ss. 1011.71(| mills 9) and 1011.73(2), F.S. |
| | | Additional Capital Improvement | \$ | mills |

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| 4. | DIS | STRICT LOCAL CAPITAL | IMPROVEMENT TAX (nonvoted lev | <u>y)</u> | | |
|------------|--------------|-------------------------|---|-----------|---------------------|----------------------------------|
| | a) (| Certified taxable value | b) Description of levy | c) | Amount to be raised | d) Millage levy |
| | \$_ | 1,739,780,906 | Local Capital Improvement | \$_ | 2,505,285 | 1.5000 mills s. 1011.71(2), F.S. |
| | | | Discretionary Capital Improvement | \$_ | 0 | s. 1011.71(3), F.S. |
| 5. | DIS | STRICT DEBT SERVICE T | AX (voted levy) | | | |
| | a) (| Certified taxable value | b) Description of levy | c) | Amount to be raised | d) Millage levy |
| | \$_ | | | \$_ | | s. 1010.40, F.S. |
| | | | | \$_ | | s. 1011.74, F.S. |
| | | | | \$_ | | mills |
| 6. | | | ГЕ ТО ВЕ LEVIED ⊠ EXCEEDS О S. 200.065(1), F.S., BY <u>2.50</u> Р | | | LLED-BACK RATE |
| ST | ATE | E OF FLORIDA | | | | |
| CC |)UN' | TY OF <u>BAKER</u> | | | | |
| off and | icio 1 co | | School Board of <u>BAKER</u> County, Fon passed and adopted by the Distri | lori | | the above is a true |
| | | Wyatt M | | | September 3, 2024 | |
| | | Signature of District S | 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.

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Fiscal Year 2024-25

| ON I. ASSESSMENT AND MILLAGE LEVIES | |
|-------------------------------------|--|
|-------------------------------------|--|

| SECTION I. ASSESSMENT AND MILLAGE LEVIES | | | Page 1 |
|--|----------|---------------------|------------------|
| A. Certified Taxable Value of Property in County by Property Appraiser | | | 1,739,780,906.00 |
| B. Millage Levies on Nonexempt Property: | DIST | RICT MILLAGE LEVIES | |
| | Nonvoted | Voted | Total |
| 1. Required Local Effort | 3.0720 | | 3.0720 |
| 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 | 5.3200 | | 5.3200 |

DISTRICT SCHOOL BOARD OF BAKER COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2025

| ESTIMATED REVENUES | Account Number | |
|---|--|---|
| FEDERAL: | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 45,000.0 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 45,000.0 |
| FEDERAL THROUGH STATE AND LOCAL: Medicaid | 3202 | 125,000.0 |
| National Forest Funds | 3202 3255 | 85,000.0 85,000.0 |
| Federal Through Local | 3280 | 85,000.0 |
| Miscellaneous Federal Through State | 3299 | 45,000.0 |
| Total Federal Through State and Local | 3200 | 255,000.0 |
| STATE: | | |
| Florida Education Finance Program (FEFP) | 3310 | 31,612,576.0 |
| Workforce Development | 3315 | 256,748.0 |
| 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 3341 | 75,000.0 |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) State Forest Funds | 3342 | 50,000.0 |
| State License Tax | 3343 | 13,000.0 |
| District Discretionary Lottery Funds | 3344 | 13,000.0 |
| Class Size Reduction Operating Funds | 3355 | 4,565,890.0 |
| Florida School Recognition Funds | 3361 | 1,000,000 |
| Voluntary Prekindergarten Program (VPK) | 3371 | 375,000.0 |
| Preschool Projects | 3372 | 45,000.0 |
| Reading Programs | 3373 | · |
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 75,000.0 |
| Total State | 3300 | 37,068,214.0 |
| LOCAL: | | |
| Required Local Effort and Nonvoted Operating Tax | 3411 | 6,380,125.0 |
| District Voted Additional Operating Tax | 3414 | |
| Tax Redemptions | 3421 3422 | |
| Payment in Lieu of Taxes | | |
| Excess Fees Tuition | 3423 3424 | |
| Lease Revenue | 3425 | 12,500.0 |
| Investment Income | 3430 | 50,000.0 |
| Gifts, Grants and Bequests | 3440 | 15,000.0 |
| Interest Income - Leases | 3445 | |
| Adult General Education Course Fees | 3461 | 5,000.0 |
| Postsecondary Career Certificate and Applied Technology Diploma | 3462 | 6,000.0 |
| Continuing Workforce Education Course Fees | 3463 | |
| Capital Improvement Fees | 3464 | |
| Postsecondary Lab Fees | 3465 | 500.0 |
| Lifelong Learning Fees | 3466 | |
| GED [®] Testing Fees | 3467 | |
| Financial Aid Fees | 3468 | |
| Other Student Fees | 3469 | 2,500.0 |
| | 3471 | |
| Preschool Program Fees | | 290,000.0 |
| Prekindergarten Early Intervention Fees | 3472 | |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees | 3472 3473 | 310,000.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees | 3472 3473 3479 | |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources | 3472 3473 3479 3490 | 200,000.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local | 3472 3473 3479 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES | 3472 3473 3479 3490 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: | 3472 3473 3479 3490 3400 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local IOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans | 3472 3473 3479 3490 3400 3720 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets | 3472 3473 3479 3490 3400 3720 3730 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries | 3472 3473 3479 3490 3400 3720 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries | 3472 3473 3479 3490 3400 3720 3730 | 200,000.0 7,271,625.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds | 3472 3473 3479 3490 3400 3720 3730 3740 | 200,000.0 7,271,625.0 44,639,839.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Capital Projects Funds | 3472 3473 3479 3490 3400 3720 3730 3740 | 200,000.0 7,271,625.0 44,639,839.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds | 3472 3473 3479 3490 3400 3720 3730 3740 3620 3630 | 200,000.0 7,271,625.0 44,639,839.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Capital Projects Funds From Special Revenue Funds | 3472 3473 3479 3490 3400 3720 3730 3740 3620 3630 3640 | 200,000.0 7,271,625.0 44,639,839.0 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Special Revenue Funds From Permanent Funds From Permanent Funds From Permanent Funds From Internal Service Funds | 3472 3473 3479 3490 3400 3720 3730 3740 3620 3630 3640 3660 3670 3690 | 200,000.0 7,271,625.0 44,639,839.0 1,564,246.6 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local IOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loans Sale of Capital Assets Losas Recoveries Transfers In: From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds From Internal Service Funds | 3472 3473 3479 3490 3490 3720 3730 3740 3620 3630 3640 3660 3670 | 200,000.00 7,271,625.01 44,639,839.01 1,564,246.61 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local IOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loans Sale of Capital Assets Losas Recoveries Transfers In: From Debt Service Funds From Capital Projects Funds From Special Revenue Funds From Permanent Funds From Internal Service Funds From Internal Service Funds From Enterprise Funds From Internal Service Funds | 3472 3473 3479 3490 3400 3720 3730 3740 3620 3630 3640 3660 3670 3690 3600 | 200,000.00 7,271,625.01 44,639,839.01 1,564,246.61 1,564,246.61 |
| Prekindergarten Early Intervention Fees School-Age Child Care Fees Other Schools, Courses and Classes Fees Miscellaneous Local Sources Total Local TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Loans Sale of Capital Assets Loss Recoveries Transfers In: From Debt Service Funds From Special Revenue Funds From Permanent Funds From Permanent Funds From Permanent Funds From Internal Service Funds | 3472 3473 3479 3490 3400 3720 3730 3740 3620 3630 3640 3660 3670 3690 | 310,000.00 200,000.00 7,271,625.01 44,639,839.00 1,564,246.61 1,564,246.61 1,564,246.61 |

For Fiscal Year Ending June 30, 2025

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2025

Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Unassigned Fund Balance, June 30, 2025

TOTAL APPROPRIATIONS, OTHER FINANCING USES

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

Assigned Fund Balance, June 30, 2025

2710

2720

2730

2740

2750

2700

130,000.00

50,000.00 1,505,133.68

1,750,000.00

3,435,133.68

52,491,680.68

| | Account | | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other |
|---|---------|---------------|---------------|-------------------|--------------------|-----------------|------------------------|----------------|--------------|
| APPROPRIATIONS | Number | Totals | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| Instruction | 5000 | 28,168,150.00 | 18,130,950.00 | 6,165,100.00 | 985,500.00 | 1,000.00 | 1,427,100.00 | 226,600.00 | 1,231,900.00 |
| Student Support Services | 6100 | 3,040,175.00 | 2,197,125.00 | 694,700.00 | 55,500.00 | | 27,100.00 | 50,250.00 | 15,500.00 |
| Instructional Media Services | 6200 | 597,050.00 | 387,100.00 | 154,900.00 | 400.00 | | 3,250.00 | 46,900.00 | 4,500.00 |
| Instruction and Curriculum Development Services | 6300 | 833,572.00 | 600,230.00 | 225,992.00 | 3,250.00 | | 2,600.00 | | 1,500.00 |
| Instructional Staff Training Services | 6400 | 260,250.00 | 159,900.00 | 45,900.00 | 48,750.00 | | 3,600.00 | | 2,100.00 |
| Instruction-Related Technology | 6500 | 360,525.00 | 233,900.00 | 84,125.00 | 35,000.00 | | | | 7,500.00 |
| Board | 7100 | 484,650.00 | 175,700.00 | 170,700.00 | 83,500.00 | | 1,750.00 | 25,000.00 | 28,000.00 |
| General Administration | 7200 | 358,750.00 | 219,500.00 | 78,750.00 | 35,500.00 | | 5,500.00 | 3,000.00 | 16,500.00 |
| School Administration | 7300 | 2,438,140.00 | 1,857,110.00 | 558,750.00 | 3,055.00 | | 17,725.00 | 500.00 | 1,000.00 |
| Facilities Acquisition and Construction | 7400 | 88,000.00 | | | 7,500.00 | | 5,500.00 | 50,000.00 | 25,000.00 |
| Fiscal Services | 7500 | 935,300.00 | 651,750.00 | 238,550.00 | 32,000.00 | | 7,500.00 | 2,500.00 | 3,000.00 |
| Food Service | 7600 | 35,000.00 | 25,000.00 | 10,000.00 | | | | | |
| Central Services | 7700 | 689,900.00 | 285,350.00 | 127,400.00 | 148,900.00 | | 121,500.00 | 2,000.00 | 4,750.00 |
| Student Transportation Services | 7800 | 2,573,615.00 | 1,432,025.00 | 499,090.00 | 36,000.00 | 332,000.00 | 170,750.00 | 4,000.00 | 99,750.00 |
| Operation of Plant | 7900 | 5,639,365.00 | 1,785,125.00 | 725,690.00 | 1,275,250.00 | 1,195,500.00 | 165,500.00 | 2,500.00 | 489,800.00 |
| Maintenance of Plant | 8100 | 1,224,495.00 | 562,950.00 | 168,900.00 | 249,145.00 | | 234,000.00 | 4,000.00 | 5,500.00 |
| Administrative Technology Services | 8200 | 953,410.00 | 185,775.00 | 61,885.00 | 647,900.00 | | 16,250.00 | 39,600.00 | 2,000.00 |
| Community Services | 9100 | 376,200.00 | 165,000.00 | 45,200.00 | | | 50,500.00 | | 115,500.00 |
| Debt Service | 9200 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 49,056,547.00 | 29,054,490.00 | 10,055,632.00 | 3,647,150.00 | 1,528,500.00 | 2,260,125.00 | 456,850.00 | 2,053,800.00 |
| OTHER FINANCING USES: | | | | | | | | • | |
| Transfers Out: (Function 9700) | | | | | | | | | |
| To Debt Service Funds | 920 | | | | | | | | |
| To Capital Projects Funds | 930 | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | | | | | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| | | | | | | | | | |

For Fiscal Year Ending June 30, 2025

| SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FU | Page 4 | |
|---|---------|--------------|
| | Account | <u> </u> |
| ESTIMATED REVENUES | Number | |
| FEDERAL DIRECT: | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| FEDERAL THROUGH STATE AND LOCAL: | | |
| National School Lunch Act | 3260 | 3,010,000.00 |
| USDA-Donated Commodities | 3265 | 250,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 225.00 |
| Total Federal Through State and Local | 3200 | 3,260,225.00 |
| STATE: | | |
| School Breakfast Supplement | 3337 | 22,500.00 |
| School Lunch Supplement | 3338 | 19,500.00 |
| State Through Local | 3380 | , |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 42,000.00 |
| LOCAL: | | <u> </u> |
| Investment Income | 3430 | 5,000.00 |
| Gifts, Grants and Bequests | 3440 | , |
| Food Service | 3450 | 25,000.00 |
| Other Miscellaneous Local Sources | 3495 | 1,000.00 |
| Total Local | 3400 | 31,000.00 |
| TOTAL ESTIMATED REVENUES | | 3,333,225.00 |
| 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, 2024 | 2800 | 1,745,241.89 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING | 2000 | 1,773,241.07 |
| SOURCES AND FUND BALANCE | | 5,078,466.89 |
| SOURCES AND FUND BALANCE | | 3,070,400.09 |

For Fiscal Year Ending June 30, 2025

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

| FUND 410 (Continued) | | Page 5 |
|---|---------|--------------|
| | Account | |
| APPROPRIATIONS | Number | |
| Food Services: (Function 7600) | | |
| Salaries | 100 | 1,125,000.00 |
| Employee Benefits | 200 | 568,500.00 |
| Purchased Services | 300 | 125,000.00 |
| Energy Services | 400 | 35,000.00 |
| Materials and Supplies | 500 | 1,875,950.00 |
| Capital Outlay | 600 | 492,000.00 |
| Other | 700 | 220,650.00 |
| Capital Outlay (Function 9300) | 600 | |
| TOTAL APPROPRIATIONS | | 4,442,100.00 |
| 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, 2025 | 2710 | |
| Restricted Fund Balance, June 30, 2025 | 2720 | 636,366.89 |
| Committed Fund Balance, June 30, 2025 | 2730 | |
| Assigned Fund Balance, June 30, 2025 | 2740 | |
| Unassigned Fund Balance, June 30, 2025 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 636,366.89 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 5,078,466.89 |
| AND FUND DALANCE | | 3,070,400.89 |

For Fiscal Year Ending June 30, 2025

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

| PROGRAMS - FUND 420 | | Page 6 |
|--|---------|--------------|
| | Account | |
| ESTIMATED REVENUES | 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 | 101,314.00 |
| Medicaid | 3202 | |
| Workforce Innovation and Opportunity Act | 3220 | 193,407.00 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 298,112.00 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 1,540,889.00 |
| Elementary and Secondary Education Act, Title I | 3240 | 1,543,971.00 |
| Language Instruction - Title III | 3241 | |
| Twenty-First Century Schools - Title IV | 3242 | 181,459.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 600,000.00 |
| Total Federal Through State And Local | 3200 | 4,459,152.00 |
| 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 | | 4,459,152.00 |
| OTHER FINANCING SOURCES: | | 1,107,102.00 |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| Transfers In: | 3740 | |
| 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 | 3000 | |
| TOTAL OTHER FINANCING SOURCES | | |
| First Delevery July 1, 2024 | 2800 | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING | | 4 450 450 00 |
| SOURCES AND FUND BALANCE | | 4,459,152.00 |

DISTRICT SUMMARY BUDGET

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2025 Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Assigned Fund Balance, June 30, 2025
Unassigned Fund Balance, June 30, 2025

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

For Fiscal Year Ending June 30, 2025

9700

2710 2720

2730

2740 2750

2700

4,459,152.00

| SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDER | RAL PROGRAMS - FUND 420 (Conti | , | | | | | | | Page 7 |
|---|--------------------------------|--------------|--------------|-------------------|--------------------|-----------------|------------------------|----------------|------------|
| | Account | Totals | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other |
| APPROPRIATIONS | Number | | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| Instruction | 5000 | 2,685,400.00 | 1,525,798.00 | 575,132.00 | 236,137.00 | | 139,299.00 | 134,399.00 | 74,635.00 |
| Student Support Services | 6100 | 346,924.00 | 207,399.00 | 59,133.00 | 71,327.00 | | 9,065.00 | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 524,078.00 | 339,303.00 | 119,375.00 | 53,800.00 | | 5,000.00 | 4,600.00 | 2,000.00 |
| Instructional Staff Training Services | 6400 | 551,408.00 | 368,601.00 | 99,800.00 | 42,400.00 | | 8,281.00 | | 32,326.00 |
| Instruction-Related Technology | 6500 | 3,300.00 | 2,500.00 | 800.00 | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 186,250.00 | | | | | | | 186,250.00 |
| School Administration | 7300 | 13,805.00 | | | 11,135.00 | | 2,040.00 | | 630.00 |
| Facilities Acquisition and Construction | 7400 | | | | | | | | |
| Fiscal Services | 7500 | | | | | | | | |
| Food Services | 7600 | | | | | | | | |
| Central Services | 7700 | 38,187.00 | 7,040.00 | 1,497.00 | 23,150.00 | | | | 6,500.00 |
| Student Transportation Services | 7800 | 109,800.00 | 42,500.00 | 29,800.00 | 15,000.00 | | | | 22,500.00 |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 4,459,152.00 | 2,493,141.00 | 885,537.00 | 452,949.00 | | 163,685.00 | 138,999.00 | 324,841.00 |
| OTHER FINANCING USES: | | | | | | | | <u>.</u> | |
| 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 | | | | | | | | |

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL

| EMERGENCY RELIEF (ESSER) - FUND 441 | | Page 8 |
|---|---------|--------|
| | Account | |
| ESTIMATED REVENUES | 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, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING | | |
| SOURCES AND FUND BALANCE | | |

DISTRICT SUMMARY BUDGET

To Internal Service Funds

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2025

Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Unassigned Fund Balance, June 30, 2025

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Assigned Fund Balance, June 30, 2025

TOTAL ENDING FUND BALANCE

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

For Fiscal Year Ending June 30, 2025

970

990

9700

2710

2720

2730

2740

2750

2700

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued) Page 9 Other Account Totals Salaries Employee Benefits Purchased Services Energy Services Materials and Supplies Capital Outlay APPROPRIATIONS Number 100 200 300 400 500 600 700 5000 Instruction Student Support Services 6100 Instructional Media Services 6200 Instruction and Curriculum Development Services 6300 6400 Instructional Staff Training Services Instruction-Related Technology 6500 Board 7100 General Administration 7200 School Administration 7300 7400 Facilities Acquisition and Construction Fiscal Services 7500 Food Services 7600 7700 Central Services 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

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

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

Page 10

| RELIEF (INCLUDING GEER) - FUND 442 | Page 1 | | | |
|--|---------|--|--|--|
| | Account | | | |
| ESTIMATED REVENUES | 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, 2024 | 2800 | | | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | | | |
| | | | | |

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2025 Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Assigned Fund Balance, June 30, 2025
Unassigned Fund Balance, June 30, 2025

TOTAL ENDING FUND BALANCE

AND FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

2710 2720

2730

2740 2750

2700

| | Account | Totals | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other |
|---|---------|--------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|
| APPROPRIATIONS | Number | | 100 | 200 | 300 | 400 | 500 | 600 | 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 PRIANCING MORG | + | | | | | | | | |

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL

EMERGENCY RELIEF II (ESSER II) - FUND 443 Page 12 Account ESTIMATED REVENUES Number FEDERAL DIRECT: Miscellaneous Federal Direct 3199 Total Federal Direct 3100 FEDERAL THROUGH STATE AND LOCAL: Education Stabilization Funds - K-12 3271 3280 Federal Through Local 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 3620 From Debt Service Funds 3630 From Capital Projects Funds Interfund 3650 From Permanent Funds 3660 From Internal Service Funds 3670 From Enterprise Funds 3690 3600 Total Transfers In TOTAL OTHER FINANCING SOURCES Fund Balance, July 1, 2024 2800 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE

DISTRICT SUMMARY BUDGET

Total Transfers Out

AND FUND BALANCE

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2025 Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Assigned Fund Balance, June 30, 2025
Unassigned Fund Balance, June 30, 2025

TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING USES

For Fiscal Year Ending June 30, 2025

9700

2710 2720

2730

2740 2750

2700

| SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTAR | | | | | D 1 10 : | г с : | - M 1 10 P | 0.110.4 | Page |
|--|---------|--------|----------|-------------------|--------------------|-----------------|------------------------|----------------|-------|
| A PART OF PART | Account | Totals | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Other |
| APPROPRIATIONS | Number | | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| nstruction | 5000 | | | | | | | | |
| Student Support Services | 6100 | | | | | | | | |
| nstructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | | | | | | | | |
| nstructional Staff Training Services | 6400 | | | | | | | | |
| nstruction-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 | | 7 | | | | | | |
| Interfund | 950 | | | | | | | | |
| To Permanent Funds | 960 | | 7 | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | |
| To Enterprise Funds | 990 | | ┪ | | | | | | |

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

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

Page 14

| RELIEF (INCLUDING GEER II) - FUND 444 | Page 1 | | |
|--|---------|--|--|
| | Account | | |
| ESTIMATED REVENUES | 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, 2024 | 2800 | | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | | |

For Fiscal Year Ending June 30, 2025

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

Salaries

100

Employee Benefits

200

Purchased Services

300

Energy Services

400

Materials and Supplies

500

| SECTION VIII. SI ECIAL REVENUE FUNDS - OTHER CRRSA AC | , | |
|---|---------|--------|
| A DDD ODDI A WYONG | Account | Totals |
| APPROPRIATIONS | Number | |
| 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 | 3700 | |
| TOTAL OTHER FINANCING USES | | |
| N 111 E 1D 1 1 20 2025 | 2710 | |
| Nonspendable Fund Balance, June 30, 2025 | 2710 | |
| Restricted Fund Balance, June 30, 2025 | 2720 | |
| Committed Fund Balance, June 30, 2025 | 2730 | |
| Assigned Fund Balance, June 30, 2025 | 2740 | |
| Unassigned Fund Balance, June 30, 2025 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES | | |
| AND FUND BALANCE | | |

Page 15

Other

700

Capital Outlay

600

DISTRICT SUMMARY BUDGET

For Fiscal Year Ending June 30, 2025

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL

EMERGENCY RELIEF III (ESSER III) - FUND 445

Page 16

| EMERGENCY RELIEF III (ESSER III) - FUND 445 | | Page 16 |
|---|---------|--------------|
| | Account | |
| ESTIMATED REVENUES | Number | |
| FEDERAL DIRECT: | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| FEDERAL THROUGH STATE AND LOCAL: | | |
| Education Stabilization Funds - K-12 | 3271 | 1,887,672.24 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 1,887,672.24 |
| LOCAL: | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 1,887,672.24 |
| 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, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING | | |
| SOURCES AND FUND BALANCE | | 1,887,672.24 |

For Fiscal Year Ending June 30, 2025

| SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY | Account | Totals | Salaries | Employee Benefits | Purchased Services | Energy Services | Materials and Supplies | Capital Outlay | Page 17 Other |
|---|---------|--------------|------------|-------------------|--------------------|-----------------|------------------------|----------------|------------------|
| APPROPRIATIONS | Number | Totals | 100 | 200 | 300 | 400 | 500 | 600 | 700 |
| Instruction | 5000 | 734,301.82 | 165,665.64 | 89,074.27 | 116,178.73 | | 262,764.28 | 56,462.08 | 44,156.82 |
| Student Support Services | 6100 | 71,176.50 | 41,930.31 | 26,309.33 | | | 2,936.86 | | |
| Instructional Media Services | 6200 | | | | | | | | |
| Instruction and Curriculum Development Services | 6300 | 240.00 | | 240.00 | | | | | |
| Instructional Staff Training Services | 6400 | 22,466.35 | 6,077.02 | 1,050.86 | 15,335.85 | | | | 2.62 |
| Instruction-Related Technology | 6500 | | | | | | | | |
| Board | 7100 | | | | | | | | |
| General Administration | 7200 | 9,859.04 | | | | | | | 9,859.04 |
| School Administration | 7300 | 4,006.91 | 3,195.57 | 811.34 | | | | | |
| Facilities Acquisition and Construction | 7400 | 395,584.44 | | | | | | 395,584.44 | |
| Fiscal Services | 7500 | 4,914.86 | 272.41 | 4,642.45 | | | | | |
| Food Services | 7600 | 1,061.96 | | | | | 1,061.96 | | |
| Central Services | 7700 | | | | | | | | |
| Student Transportation Services | 7800 | 644,060.36 | 13,397.50 | 2,688.16 | | 22,028.00 | | 605,946.70 | |
| Operation of Plant | 7900 | | | | | | | | |
| Maintenance of Plant | 8100 | | | | | | | | |
| Administrative Technology Services | 8200 | | | | | | | | |
| Community Services | 9100 | | | | | | | | |
| Other Capital Outlay | 9300 | | | | | | | | |
| TOTAL APPROPRIATIONS | | 1,887,672.24 | 230,538.45 | 124,816.41 | 131,514.58 | 22,028.00 | 266,763.10 | 1,057,993.22 | 54,018.48 |
| 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, 2025 | 2710 | |
| Restricted Fund Balance, June 30, 2025 | 2720 | |
| Committed Fund Balance, June 30, 2025 | 2730 | |
| Assigned Fund Balance, June 30, 2025 | 2740 | |
| Unassigned Fund Balance, June 30, 2025 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES | | |
| AND FUND BALANCE | | 1,887,672.24 |

ESE 139

For Fiscal Year Ending June 30, 2025

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF

Page 18 - FUND 446 Account ESTIMATED REVENUES Number FEDERAL DIRECT: Miscellaneous Federal Direct 3199 Total Federal Direct 3100 FEDERAL THROUGH STATE AND LOCAL: 7,967.98 Education Stabilization Funds - K-12 3271 3272 Education Stabilization Funds - Workforce Education Stabilization Funds - VPK 3273 3280 Federal Through Local Miscellaneous Federal Through State 3299 3200 Total Federal Through State And Local 7,967.98 LOCAL: Other Miscellaneous Local Sources 3495 3400 Total Local TOTAL ESTIMATED REVENUES 7,967.98 OTHER FINANCING SOURCES: Transfers In: From General Fund 3610 3620 From Debt Service Funds 3630 From Capital Projects Funds 3650 Interfund 3660 From Permanent Funds 3670 From Internal Service Funds 3690 From Enterprise Funds Total Transfers In 3600 TOTAL OTHER FINANCING SOURCES Fund Balance, July 1, 2024 2800 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE 7,967.98

For Fiscal Year Ending June 30, 2025

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

930

950

960

970

990

9700

2710

2720

2730

2740

2750

2700

7,967.98

Materials and Supplies Other Account Totals Salaries Employee Benefits Purchased Services Energy Services Capital Outlay APPROPRIATIONS Number 100 200 300 400 500 600 700 5000 Instruction 661.66 511.66 150.00 6100 600.00 300.00 300.00 Student Support Services Instructional Media Services 6200 Instruction and Curriculum Development Services 6300 6400 4,668.29 3,592.80 Instructional Staff Training Services 885.00 190.49 Instruction-Related Technology 6500 Board 7100 General Administration 7200 840.43 840.43 School Administration 7300 7400 Facilities Acquisition and Construction Fiscal Services 7500 Food Services 7600 7700 1.197.60 Central Services 1.197.60 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 7,967.98 885.00 811.66 6,080.83 190.49 OTHER FINANCING USES: Transfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920

ESE 139

To Capital Projects Funds

To Internal Service Funds

TOTAL OTHER FINANCING USES

Nonspendable Fund Balance, June 30, 2025

Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Unassigned Fund Balance, June 30, 2025

TOTAL APPROPRIATIONS, OTHER FINANCING USES

Assigned Fund Balance, June 30, 2025

TOTAL ENDING FUND BALANCE

To Permanent Funds

To Enterprise Funds

Total Transfers Out

AND FUND BALANCE

Interfund

For Fiscal Year Ending June 30, 2025

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

| Page 2 | 20 |
|--------|----|
|--------|----|

| SECTION AL. SPECIAL REVENUE FUNDS - MISCELLANEOUS - F | UND 490 | Page 20 |
|---|---------|--------------|
| | Account | |
| ESTIMATED REVENUES | 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 | 7,500.00 |
| Gifts, Grants and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | 1,450,500.00 |
| Total Local | 3400 | 1,458,000.00 |
| TOTAL ESTIMATED REVENUES | 3000 | 1,458,000.00 |
| 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, 2024 | 2800 | 1,040,892.22 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING | | · |
| SOURCES AND FUND BALANCE | | 2,498,892.22 |

For Fiscal Year Ending June 30, 2025

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

Totals Salaries Materials and Supplies Capital Outlay Other Account Employee Benefits Purchased Services Energy Services APPROPRIATIONS Number 100 200 300 400 500 600 700 5000 1,550,589,47 1,550,589,47 Instruction 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 7500 Fiscal Services Food Services 7600 7700 Central Services 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 1,550,589.47 1,550,589.47 OTHER FINANCING USES: Transfers Out: (Function 9700)

Page 21

| 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, 2025 | 2710 | |
| Restricted Fund Balance, June 30, 2025 | 2720 | |
| Committed Fund Balance, June 30, 2025 | 2730 | |
| Assigned Fund Balance, June 30, 2025 | 2740 | 948,302.75 |
| Unassigned Fund Balance, June 30, 2025 | 2750 | |
| TOTAL ENDING FUND BALANCE | 2700 | 948,302.75 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES | | |
| AND FUND BALANCE | | 2,498,892.22 |

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For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS

Page 22 210 220 230 240 250 290 ESTIMATED REVENUES Totals SBE/COBI Special Act Sections 1011.14 & Motor Vehicle District Other ARRA Economic Account Number Bonds Bonds 1011.15, F.S., Loans Revenue Bonds Bonds Debt Service 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 3300 Total State Sources LOCAL SOURCES: District Debt Service Taxes 3412 County Local Sales Tax 3418 School District Local Sales Tax 3419 Tax Redemptions 3421 Excess Fees 3423 3430 Investment Income Gifts, Grants and Bequests 3440 Other Miscellaneous Local Sources 3495 3400 Total Local Sources TOTAL ESTIMATED REVENUES OTHER FINANCING SOURCES: Issuance of Bonds 3710 3720 Loans 3750 Proceeds of Lease-Purchase Agreements 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, 2024 2800 TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES

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For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS (Continued)

210 220 230 240 250 290 ARRA Economic APPROPRIATIONS Totals SBE/COBI Special Act Sections 1011.14 & Motor Vehicle District Other Account Number Bonds Bonds 1011.15, F.S., Loans Revenue Bonds Bonds Debt Service Stimulus Debt Service Debt Service: (Function 9200) Redemption of Principal 710 720 Interest 730 Dues and Fees Other Debt Service 791 TOTAL APPROPRIATIONS 9200 OTHER FINANCING USES: 760 Payments to Refunding Escrow Agent (Function 9299) 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 970 990 To Enterprise Funds Total Transfers Out 9700 TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2025 2710 Restricted Fund Balance, June 30, 2025 2720 Committed Fund Balance, June 30, 2025 2730 Assigned Fund Balance, June 30, 2025 2740 Unassigned Fund Balance, June 30, 2025 2750 TOTAL ENDING FUND BALANCES 2700 TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES

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| SECTION XIII. CAPITAL PROJECTS FUNDS | | | | | • | , | • | , | , | | , | Page 2 |
|--|--------------|--------------|-----------------------|--------------|-------------------------|--------------------------|--------------|---------------------|---|------------------------|---------------------|---------------------------------------|
| | | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 |
| | Account | Totals | Capital Outlay | Special | Sections 1011.14 & | Public Education | District | Capital Outlay | Nonvoted Capital | Voted | Other | ARRA |
| ESTIMATED REVENUES | Number | | Bond Issues (COBI) | Act Bonds | 1011.15, F.S., Loans | Capital Outlay (PECO) | Bonds | and Debt Service | Improvement (Section 1011.71(2), F.S.) | Capital Improvement | Capital Projects | Economic Stimulus Capital Projects |
| FEDERAL DIRECT SOURCES: | | | (СОВІ) | Dollus | Loans | (FECO) | | Debt Service | (Section 1011./1(2), F.S.) | improvement | Fiojects | Capitai Frojecis |
| Miscellaneous Federal Direct | 3199 | | | | | | | | | | | |
| Total Federal Direct Sources | 3100 | | | | | | | | | | | |
| FEDERAL THROUGH STATE AND LOCAL: | 3100 | | | | | | | † | | | | |
| Miscellaneous Federal Through State | 3299 | 114.000.00 | | | | | | | | | 114,000.00 | |
| Total Federal Through State and Local | 3200 | 114,000.00 | | | | | | + | 1 | | 114,000.00 | |
| STATE SOURCES: | 3200 | 114,000.00 | | | | | | | | | 114,000.00 | |
| CO&DS Distributed | 3321 | 164,500.00 | | | | | | 164,500.00 | | | | |
| 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 | 1,300.00 | | | + | | | 1,500.00 | | | | |
| State Through Local | 3380 | | | | + | | | + | | | | |
| | 3391 | | | | + | | | + | | | | |
| Public Education Capital Outlay (PECO) Classrooms First Program | 3391 | | | | + | + | | + | + | | | |
| | 3392 | | | | + | + | | + | + | | | |
| SMART Schools Small County Assistance Program Class Size Reduction Capital Outlay | 3395 | | | | + | | - | + | | | | |
| | | | | | | | | | | | | |
| Charter School Capital Outlay Funding | 3397 3399 | | | | + | | - | + | | | | |
| Other Miscellaneous State Revenues | | 166,000,00 | | | | | | 166,000,00 | | | | |
| Total State Sources | 3300 | 166,000.00 | | | | | | 166,000.00 | | | | |
| LOCAL SOURCES: | | | | | | | | | | | | |
| District Local Capital Improvement Tax | 3413 | 2,505,285.00 | | | | | | | 2,505,285.00 | | | |
| 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 | 150,000.00 | | | | | | | | | 150,000.00 | |
| Refunds of Prior Year's Expenditures | 3497 | | | | | | | | | | | |
| Total Local Sources | 3400 | 2,655,285.00 | | | | | | | 2,505,285.00 | | 150,000.00 | |
| TOTAL ESTIMATED REVENUES | | 2,935,285.00 | | | | | | 166,000.00 | 2,505,285.00 | | 264,000.00 | |
| 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 | | | | | 1 | | 1 | | | | |
| From Debt Service Funds | 3620 | | | | | | | | į į | | | |
| From Special Revenue Funds | 3640 | | | | | | | | į į | | | |
| Interfund (Capital Projects Only) | 3650 | | | | | | | | į į | | | |
| From Permanent Funds | 3660 | | | | | | | | į į | | | |
| From Internal Service Funds | 3670 | | | | | | | | | | | |
| From Enterprise Funds | 3690 | | | | İ | İ | 1 | İ | i i | | | |
| Total Transfers In | 3600 | | | | 1 | İ | | 1 | † | | | |
| TOTAL OTHER FINANCING SOURCES | 5500 | | | | | | | | | | | |
| Fund Balance, July 1, 2024 | 2800 | 4,776,762.15 | | | | 614,173.68 | | 401,708.62 | 3,267,998.53 | | 492,881.32 | |
| TOTAL ESTIMATED REVENUES, OTHER | 2800 | 4,//0,/02.13 | | | + | 014,173.08 | + | 401,708.62 | 3,207,778.33 | | 492,001.32 | |
| FINANCING SOURCES AND FUND BALANCES | | 7,712,047.15 | | | | 614,173.68 | | 567,708.62 | 5,773,283.53 | | 756,881.32 | |
| FINANCING SOURCES AND FUND BALANCES | | 7,/12,047.15 | | 1 | | 614,1/3.68 | | 367,708.62 | 3,773,283.53 | | /56,881.32 | |

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DISTRICT SCHOOL BOARD OF BAKER COUNTY DISTRICT SUMMARY BUDGET For Fiscal Year Ending June 30, 2025

| SECTION XIII. CAPITAL PROJECTS FUNDS (Continued) | 1 | 1 | | | 1 | | | <u> </u> | | | | Page 25 |
|---|-------------|--------------|----------------|---------|--------------------|---------------------|----------|----------------|----------------------------|-------------|------------|-------------------|
| | | | 310 | 320 | 330 | 340 | 350 | 360 | 370 | 380 | 390 | 399 |
| | Account | Totals | Capital Outlay | Special | Sections 1011.14 & | Public Education | District | Capital Outlay | Nonvoted Capital | Voted | Other | ARRA |
| APPROPRIATIONS | Number | | Bond Issues | Act | 1011.15, F.S., | Capital Outlay | Bonds | and | Improvement | Capital | Capital | Economic Stimulus |
| A 1.1 (F .1 7400/0300) | | | (COBI) | Bonds | Loans | (PECO) | | Debt Service | (Section 1011.71(2), F.S.) | Improvement | Projects | Capital Projects |
| Appropriations: (Functions 7400/9200) Library Books (New Libraries) | 610 | | | | | | | | | | | |
| Audiovisual Materials | 620 | + | | | | | | | | | | |
| Buildings and Fixed Equipment | 630 | + | | | | | | | | | | |
| Furniture, Fixtures and Equipment | 640 | 492,000.00 | | | | | | | 492,000.00 | | | |
| Motor Vehicles (Including Buses) | 650 | 775,000.00 | | | | | | | 775.000.00 | | | |
| Land | 660 | 773,000.00 | | | | | | | 773,000.00 | | | |
| Improvements Other Than Buildings | 670 | 1.992.708.62 | | | | | | 567,708.62 | 1,425,000.00 | | | |
| Remodeling and Renovations | 680 | 2,888,091,85 | | | | | | 567,708.62 | 2,131,210.53 | | 756,881.32 | |
| Computer Software | 690 | 2,888,091.85 | | | | | | | 2,131,210.53 | | /56,881.32 | |
| Charter School Local Capital Improvement | 793 | | | | | | | | | | | |
| Charter School Capital Outlay Sales Tax | 795 | | | | | | | | | | | |
| Redemption of Principal | 710 | | | | | | | | | | | |
| | 710 | + | | | | | | | | | | |
| Interest Dues and Fees | 730 | | | | | | | | | | | |
| TOTAL APPROPRIATIONS | /30 | 6,147,800.47 | | | | | | 567,708.62 | 4,823,210.53 | | 756,881.32 | |
| OTHER FINANCING USES: | | 6,147,800.47 | | | | | | 567,708.62 | 4,823,210.53 | | /56,881.32 | |
| | | | | | | | | | | | | |
| Transfers Out: (Function 9700) | 010 | 1.551.315.50 | | | | 614 1 7 2 60 | | | 950,073.00 | | | |
| To General Fund | 910 | 1,564,246.68 | | | | 614,173.68 | | | 950,073.00 | | | |
| To Debt Service Funds | 920 940 | | | | | | | | | | | |
| To Special Revenue Funds | 940 | | | | | | | | | | | |
| Interfund (Capital Projects Only) | | | | | | | | | | | | |
| To Permanent Funds | 960 | | | | | | | | | | | |
| To Internal Service Funds | 970 | | | | | | | | | | | |
| To Enterprise Funds | 990 9700 | 1.564.246.68 | | | | (14.172.60 | | | 950,073.00 | | | |
| Total Transfers Out | 9700 | | | | | 614,173.68 | | | | | | |
| TOTAL OTHER FINANCING USES | | 1,564,246.68 | | | | 614,173.68 | | | 950,073.00 | | | |
| Nonspendable Fund Balance, June 30, 2025 | 2710 | | | | | | | | | | | |
| Restricted Fund Balance, June 30, 2025 | 2710 | + | | | | - | | | | | | |
| Committed Fund Balance, June 30, 2025 | 2720 | + | | | | - | | | | | | |
| Assigned Fund Balance, June 30, 2025 Assigned Fund Balance, June 30, 2025 | 2740 | + | | | | - | | | | | | |
| Unassigned Fund Balance, June 30, 2025 Unassigned Fund Balance, June 30, 2025 | 2740 | + | | | | | | | | | | |
| TOTAL ENDING FUND BALANCES | 2700 | + | | | | - | | | | | | |
| | 2700 | | | | | - | | | | | | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES | | 7.712.047.15 | | | | 614 172 60 | | 5 (7 700 (2 | 5 772 202 52 | | 756.881.32 | |
| AND FUND BALANCES | | 7,712,047.15 | | | | 614,173.68 | | 567,708.62 | 5,773,283.53 | | /56,881.32 | |

For Fiscal Year Ending June 30, 2025

SECTION XIV. PERMANENT FUNDS - FUND 000

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| | Account | g: |
|------------------------------------|---------|----|
| | | |
| ESTIMATED REVENUES | 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, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER | | |
| FINANCING SOURCES AND FUND BALANCE | | |

For Fiscal Year Ending June 30, 2025

Total Transfers Out

TOTAL OTHER FINANCING USES Nonspendable Fund Balance, June 30, 2025

Restricted Fund Balance, June 30, 2025

Committed Fund Balance, June 30, 2025

Unassigned Fund Balance, June 30, 2025 TOTAL ENDING FUND BALANCE

TOTAL APPROPRIATIONS, OTHER FINANCING

Assigned Fund Balance, June 30, 2025

USES AND FUND BALANCE

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued) Page 27 Totals Other Account Salaries Employee Benefits Purchased Services Energy Services Materials and Supplies Capital Outlay APPROPRIATIONS Number 100 200 300 400 500 600 700 Instruction 5000 Student Support Services 6100 Instructional Media Services 6200 Instruction and Curriculum Development Services 6300 6400 Instructional Staff Training Services Instruction-Related Technology 6500 Board 7100 General Administration 7200 School Administration 7300 7400 Facilities Acquisition and Construction 7500 Fiscal Services Central Services 7700 7800 Student Transportation Services 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: 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

9700

2710

2720

2730

2740 2750

2700

SECTION XV. ENTERPRISE FUNDS

| Self-touring Self-touring Self-touring Self-touring Caretina Care | SECTION XV. ENTERPRISE FUNDS | | | 911 | 912 | 913 | 914 | 915 | 921 | 922 |
|--|---|--------|-------------|--------------|------------|------------|------------|------------|--------------|--------------|
| Page Constrain Constrain Constrain Constrain Constrain Page Page Page | ECTIMATED DEVENIES | A | T-t-l- | | | | | | | |
| PRINTED STATES | ESTIMATED REVENUES | | 1 otais | | | | | | * | • |
| Congret for Service | ODEDATING DEVENUES. | Number | | Consortium | Consortium | Consortium | Consortium | Consortium | Programs | Programs |
| Cargo fix Abbit Mark Mar | | 2491 | | | | | | | | |
| Feeding Revenue 1464 | | | | | | | | - | | |
| Girc Description Reviews 1400 1 | | | | | | | | | <u> </u> | |
| Tool Opening Revenues | | | | | | | | | <u> </u> | |
| Content Cont | | 3489 | | | | | | | | |
| Incention Records 1430 | | | | | | | | | | |
| Gibs. Giron and Response | | | | | | | | | | |
| Ober Microfilation Lord Statutes 3195 | | | | | | | | _ | | |
| Tool Noncepting Revenue | | | | _ | | | | | 4 | |
| Gain on Exposition of Assets | | | | _ | | | | | 4 | |
| Tool Nongestang Revenee Panu Germal Food 3610 | | | | | | | | | | |
| Price Control Florid Flo | | 3780 | | | | | | | | |
| From Cental Fined | | | | | | | | | | |
| From Capital Proteins Funds 5-00 | Transfers In: | | | | | | | | | |
| From Capital Projects Funds | | | | | | | | | | |
| From Special Revenue Funds 3640 | | | | | | | | | | |
| Interfand Chemprice Funds Only) 3569 | | | | | | | | | | |
| From Permanent Funds So 60 | From Special Revenue Funds | 3640 | | | | | | | | |
| Fron Internal Service Funds | Interfund (Enterprise Funds Only) | 3650 | | | | | | | | |
| Total Transfers In \$5600 | From Permanent Funds | 3660 | | | | | | | | |
| Position July 1, 2024 2880 | From Internal Service Funds | 3670 | | | | | | | | |
| OTAL OPERATING REVENUES NONOPERATING EVERUES, TRANSPERS IN AND NET POSITION STIMATED EXPENSES Object Object Displayment of the property of | Total Transfers In | 3600 | | | | | | | | |
| OTAL OPERATING REVENUES NONOPERATING EVERUES, TRANSPERS IN AND NET POSITION STIMATED EXPENSES Object Object Displayment of the property of | Net Position, July 1, 2024 | 2880 | | | | | | | | |
| STIMATE EXPENSES Object | | | | | | | | | | |
| STIMATED EXPENSES Object | | | | | | | | | | |
| PERATING EXPENSES (Function 9900) Salaries 100 | | | | † | | | | | † | |
| PERATING EXPENSES (Function 9900) Salaries 100 | ESTIMATED EXPENSES | Object | | | | | | | | |
| Salaries 100 | | 3 | | | | | | | | |
| Salaries 100 | OPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Employe Benefits | | 100 | | | | | | | | |
| Purchaed Services 300 | | | | | | | | | | |
| Energy Services | | | | | | | | | | |
| Materials and Supplies | | | | | | | | | 1 | |
| Capital Outlay | | | | + | | | | + | + | |
| Other (including Depreciation) 700 | | | | | | | | | | |
| Total Operating Expenses | | | | | | | | | | |
| Interest 720 | | 700 | | + | | | | | + | |
| Interest | | | | | | | | | | |
| Loss on Disposition of Assets 810 | | 720 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | | |
| ransfers Out: (Function 9700) To General Fund 910 To Debt Service Funds 920 To Capital Projects Funds 930 To Special Revenue Funds 10 | | 810 | | | | | | | | |
| To General Fund 910 920 920 920 920 920 920 920 920 920 92 | | | | | | | | | | |
| To Debt Service Funds | | | | | | | | | | |
| To Capital Projects Funds 930 940 940 950 950 950 950 950 950 950 950 950 95 | | | | | | | | | | |
| To Special Revenue Funds | | | | 1 | | | | | | |
| Interfund Transfers (Enterprise Funds Only) 950 | | | | | | | | | | |
| To Permanent Funds 960 | | | | 1 | | | | | | 1 |
| To Internal Service Funds | Interfund Transfers (Enterprise Funds Only) | | | 1 | | | | | | 1 |
| Total Transfers Out 9700 | | | | | | | | | | |
| et Position, June 30, 2025 OTAL OPERATING EXPENSES, NONOPERATING | | | | | | | 1 | | | ļ |
| OTAL OPERATING EXPENSES, NONOPERATING | | | | | | | | | | |
| | Net Position, June 30, 2025 | 2780 | | | | | | | | |
| XPENSES, TRANSFERS OUT AND NET POSITION | TOTAL OPERATING EXPENSES, NONOPERATING | | | | | | | | | |
| | EXPENSES, TRANSFERS OUT AND NET POSITION | | | | | | | | | |

SECTION XVI. INTERNAL SERVICE FUNDS

| SECTION XVI. INTERNAL SERVICE FUNDS | 1 | | 711 | 710 | 712 | 714 | 715 | 721 | 791 |
|---|--------------|--------------|----------------|----------------|----------------|----------------|----------------|--------------|----------------|
| ESTIMATED REVENUES | A | Tetale | 711 | 712 | 713 | 714 | 715 | 731 | |
| ESTIMATED REVENUES | Account | Totals | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance | Self-Insurance | Consortium | Other Internal |
| OPERATING REVENUES: | Number | | | | | - | | Programs | Service |
| | 2491 | | | | | | | | |
| Charges for Services | 3481 3482 | 350,000.00 | 350,000,00 | | | - | | | |
| Charges for Sales | | 350,000.00 | 350,000.00 | | | | | | ļ |
| Premium Revenue | 3484 | | | | | | | | ļ |
| Other Operating Revenues | 3489 | 250 000 00 | 250 000 00 | | | | | | |
| Total Operating Revenues | | 350,000.00 | 350,000.00 | | | | | | |
| NONOPERATING REVENUES: | | | | | | | | | |
| Investment Income | 3430 | 5,000.00 | 5,000.00 | | | | | | |
| Gifts, Grants and Bequests | 3440 | | | | | | | | |
| Other Miscellaneous Local Sources | 3495 | | | | | | | | |
| Loss Recoveries | 3740 | | | | | | | | |
| Gain on Disposition of Assets | 3780 | | | | | | | | |
| Total Nonoperating Revenues | | 5,000.00 | 5,000.00 | | | | | | |
| Transfers In: | | | | | | | | | |
| From General Fund | 3610 | | | | | | | | |
| From Debt Service Funds | 3620 | | | | | | | | |
| From Capital Projects Funds | 3630 | | | | | | | | |
| From Special Revenue Funds | 3640 | | | | | | | | |
| Interfund (Internal Service Funds Only) | 3650 | | | | | | | | |
| From Permanent Funds | 3660 | | | | | | | | |
| From Enterprise Funds | 3690 | | | | | | | | |
| Total Transfers In | 3600 | | | | | | | | |
| Net Position, July 1, 2024 | 2880 | 1,154,942.05 | 1,154,942.05 | | | | | | |
| TOTAL OPERATING REVENUES, NONOPERATING | | | | | | | | | |
| REVENUES, TRANSFERS IN AND NET POSITION | | 1,509,942.05 | 1,509,942.05 | | | | | | |
| | | , , | | | | | | | |
| ESTIMATED EXPENSES | Object | | | | | | | | |
| OPERATING EXPENSES: (Function 9900) | | | | | | | | | |
| Salaries | 100 | | | | | | | | |
| Employee Benefits | 200 | | | | | | | | |
| Purchased Services | 300 | | | | | | | | |
| Energy Services | 400 | | | | | | | | |
| Materials and Supplies | 500 | | | | | | | | |
| Capital Outlay | 600 | | | | | | | | |
| Other (including Depreciation) | 700 | 322,591.11 | 322,591.11 | | | | | | |
| Total Operating Expenses | | 322,591.11 | 322,591.11 | | | | | | |
| NONOPERATING EXPENSES: (Function 9900) | | | · | | | | | | |
| Interest | 720 | | | | | | | | |
| Loss on Disposition of Assets | 810 | | | | | | | | |
| Total Nonoperating Expenses | | | | | | | | | |
| Transfers Out: (Function 9700) | | | | | | | | | 1 |
| 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 | - | | | | 1 | | | |
| Total Transfers Out | 9700 | | | | | | | | |
| | | 1 107 250 04 | 1 107 250 04 | | | | | | |
| Net Position, June 30, 2025 | 2780 | 1,187,350.94 | 1,187,350.94 | | | | | | |
| TOTAL OPERATING EXPENSES, NONOPERATING | | 1 500 045 05 | 1 500 0 45 05 | | | | | 1 | |
| EXPENSES, TRANSFERS OUT AND NET POSITION | | 1,509,942.05 | 1,509,942.05 | | | | | | |