

SECTION I. ASSESSMENT AND MILLAGE LEVIES

| | | |
|--|--------------------------------|----------------|
| A. Certified Taxable Value of Property in County by Property Appraiser | | 397,433,887.00 |
| B. Millage Levies on Nonexempt Property: | | |
| | DISTRICT MILLAGE LEVIES | |
| | Nonvoted | Voted |
| | Total | |
| 1. Required Local Effort | 3.1580 | 3.1580 |
| 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 | 5.4060 | 5.4060 |

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

SECTION II. GENERAL FUND - FUND 100

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| ESTIMATED REVENUES | Account Number | |
|--|-----------------------|--------------|
| <i>FEDERAL:</i> | | |
| Federal Impact, Current Operations | 3121 | |
| Reserve Officers Training Corps (ROTC) | 3191 | 32,000.00 |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | 32,000.00 |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Medicaid | 3202 | 72,000.00 |
| National Forest Funds | 3255 | 336,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 42,000.00 |
| Total Federal Through State and Local | 3200 | 450,000.00 |
| <i>STATE:</i> | | |
| Florida Education Finance Program (FEFP) | 3310 | 9,364,481.00 |
| Workforce Development | 3315 | 198,923.00 |
| Workforce Development Capitalization Incentive Grant | 3316 | |
| Workforce Education Performance Incentives | 3317 | 4,155.00 |
| 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 | 248,250.00 |
| State Forest Funds | 3342 | 1,400.00 |
| State License Tax | 3343 | 4,100.00 |
| District Discretionary Lottery Funds | 3344 | |
| Class Size Reduction Operating Funds | 3355 | 1,203,623.00 |
| Florida School Recognition Funds | 3361 | |
| Voluntary Prekindergarten Program (VPK) | 3371 | 125,000.00 |
| Preschool Projects | 3372 | |
| Reading Programs | 3373 | |

| | | |
|---|------|---------------|
| Full-Service Schools Program | 3378 | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | 450,000.00 |
| Total State | 3300 | 11,599,932.00 |
| <i>LOCAL:</i> | | |
| Required Local Effort and Nonvoted Operating Tax | 3411 | 1,490,281.00 |
| District Voted Additional Operating Tax | 3414 | |
| Tax Redemptions | 3421 | |
| Payment in Lieu of Taxes | 3422 | 28,500.00 |
| Excess Fees | 3423 | |
| Tuition | 3424 | |
| Lease Revenue | 3425 | |
| Investment Income | 3430 | 14,000.00 |
| Gifts, Grants and Bequests | 3440 | |
| Interest Income - Leases | 3445 | |
| Adult General Education Course Fees | 3461 | 2,000.00 |
| Postsecondary Career Certificate and Applied Technology Diploma | 3462 | |
| 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 | |
| Preschool Program Fees | 3471 | 44,000.00 |
| Prekindergarten Early Intervention Fees | 3472 | |
| School-Age Child Care Fees | 3473 | |
| Other Schools, Courses and Classes Fees | 3479 | |
| Miscellaneous Local Sources | 3490 | 249,000.00 |
| Total Local | 3400 | 1,827,781.00 |
| TOTAL ESTIMATED REVENUES | | 13,909,713.00 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |

| | | |
|---|------|---------------|
| <i>Transfers In:</i> | | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | 450,000.00 |
| From Special Revenue Funds | 3640 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | 450,000.00 |
| TOTAL OTHER FINANCING SOURCES | | 450,000.00 |
| Fund Balance, July 1, 2024 | 2800 | 1,649,988.85 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 16,009,701.85 |

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p3 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION II. GENERAL FUND - FUND 100 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|----------------|--------------|--------------|
| Instruction | 5000 | 7,759,423.38 | 4,727,077.64 |
| Student Support Services | 6100 | 173,219.15 | 117,550.04 |
| Instructional Media Services | 6200 | 65,968.30 | 42,504.94 |
| Instruction and Curriculum Development Services | 6300 | 457,695.40 | 345,439.64 |
| Instructional Staff Training Services | 6400 | 300.00 | 277.65 |
| Instruction-Related Technology | 6500 | 253,319.83 | 149,765.06 |
| Board | 7100 | 521,958.51 | 152,020.16 |
| General Administration | 7200 | 431,698.05 | 265,493.02 |
| School Administration | 7300 | 675,649.75 | 531,502.37 |
| Facilities Acquisition and Construction | 7400 | 66,201.00 | |
| Fiscal Services | 7500 | 342,992.62 | 237,009.30 |
| Food Service | 7600 | | |
| Central Services | 7700 | 83,879.09 | 55,738.74 |

| | | | |
|--|------|---------------|--------------|
| Student Transportation Services | 7800 | 848,847.35 | 382,158.15 |
| Operation of Plant | 7900 | 2,073,403.82 | 444,051.29 |
| Maintenance of Plant | 8100 | 642,661.96 | 106,087.90 |
| Administrative Technology Services | 8200 | 215,822.01 | 157,303.61 |
| Community Services | 9100 | 44,097.60 | 35,160.30 |
| Debt Service | 9200 | | |
| Other Capital Outlay | 9300 | | |
| TOTAL APPROPRIATIONS | | 14,657,137.82 | 7,749,139.81 |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| To Special Revenue Funds | 940 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 2025 | 2710 | | |
| Restricted Fund Balance, June 30, 2025 | 2720 | 35,000.00 | |
| Committed Fund Balance, June 30, 2025 | 2730 | | |
| Assigned Fund Balance, June 30, 2025 | 2740 | | |
| Unassigned Fund Balance, June 30, 2025 | 2750 | 1,317,564.03 | |
| TOTAL ENDING FUND BALANCE | 2700 | 1,352,564.03 | |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 16,009,701.85 | |

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

| ESTIMATED REVENUES | Account Number | |
|---|-----------------------|-------------------|
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| National School Lunch Act | 3260 | 884,000.00 |
| USDA-Donated Commodities | 3265 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | 884,000.00 |
| <i>STATE:</i> | | |
| School Breakfast Supplement | 3337 | 9,500.00 |
| School Lunch Supplement | 3338 | 5,400.00 |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | 14,900.00 |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Food Service | 3450 | 14,000.00 |
| Other Miscellaneous Local Sources | 3495 | 1,000.00 |
| Total Local | 3400 | 15,000.00 |
| TOTAL ESTIMATED REVENUES | | 913,900.00 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |

| | | |
|---|------|--------------|
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | 189,315.46 |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 1,103,215.46 |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| | Account Number | |
|---------------------------------------|----------------|--------------|
| APPROPRIATIONS | | |
| <i>Food Services: (Function 7600)</i> | | |
| Salaries | 100 | 276,897.48 |
| Employee Benefits | 200 | 85,429.07 |
| Purchased Services | 300 | 23,430.90 |
| Energy Services | 400 | 27,568.47 |
| Materials and Supplies | 500 | 513,478.28 |
| Capital Outlay | 600 | 89,113.69 |
| Other | 700 | 21,116.15 |
| Capital Outlay <i>(Function 9300)</i> | 600 | |
| TOTAL APPROPRIATIONS | | 1,037,034.04 |
| OTHER FINANCING USES: | | |
| <i>Transfers Out (Function 9700)</i> | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |

| | | |
|--|------|--------------|
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 2025 | 2710 | |
| Restricted Fund Balance, June 30, 2025 | 2720 | 66,181.42 |
| 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 | 66,181.42 |
| TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE | | 1,103,215.46 |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

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| | Account Number | |
|--|-------------------|--|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Head Start | 3130 | |
| Workforce Innovation and Opportunity Act | 3170 | |
| Community Action Programs | 3180 | |
| Reserve Officers Training Corps (ROTC) | 3191 | |
| Pell Grants | 3192 | |
| Miscellaneous Federal Direct | 3199 | |

| | | |
|--|------|--------------|
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Career and Technical Education | 3201 | 100,274.00 |
| Medicaid | 3202 | |
| Workforce Innovation and Opportunity Act | 3220 | 58,000.00 |
| Teacher and Principal Training and Recruiting - Title II, Part A | 3225 | 54,139.00 |
| Math and Science Partnerships - Title II, Part B | 3226 | |
| Individuals with Disabilities Education Act (IDEA) | 3230 | 357,251.00 |
| Elementary and Secondary Education Act, Title I | 3240 | 401,444.00 |
| Language Instruction - Title III | 3241 | 2,880.00 |
| Twenty-First Century Schools - Title IV | 3242 | 300,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | 71,272.00 |
| Total Federal Through State And Local | 3200 | 1,345,260.00 |
| <i>STATE:</i> | | |
| State Through Local | 3380 | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Adult General Education Course Fees | 3461 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 1,345,260.00 |
| OTHER FINANCING SOURCES: | | |
| Loans | 3720 | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |

| | | |
|---|------|--------------|
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 1,345,260.00 |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|----------------|--------------|--------------|
| Instruction | 5000 | 1,010,000.00 | 630,000.00 |
| Student Support Services | 6100 | 6,200.00 | 5,000.00 |
| Instructional Media Services | 6200 | | |
| Instruction and Curriculum Development Services | 6300 | 201,760.00 | 148,760.00 |
| Instructional Staff Training Services | 6400 | 45,700.00 | 23,000.00 |
| Instruction-Related Technology | 6500 | | |
| Board | 7100 | | |
| General Administration | 7200 | 50,000.00 | |
| School Administration | 7300 | | |
| Facilities Acquisition and Construction | 7400 | | |
| Fiscal Services | 7500 | | |
| Food Services | 7600 | | |
| Central Services | 7700 | 31,600.00 | 26,000.00 |
| 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 | | 1,345,260.00 | 832,760.00 |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | 1,345,260.00 | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| | | |
|---------------------------|-------------------|--|
| ESTIMATED REVENUES | Account Number | |
| <i>FEDERAL DIRECT:</i> | | |

| | | |
|---|------|--|
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|-------------------|--------|-----------------|
| 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: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| | Account Number | |
|---|----------------|--|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| 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 | |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |

| | | |
|---|------|--|
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|-------------------|--------|-----------------|
| 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: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | | |

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

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

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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 (C)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|-------------------|--------|-----------------|
| 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: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |

| | | |
|--|------|--|
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 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 | | |

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p14 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

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| | Account Number | |
|---|----------------|--|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| 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 | |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |

| | | |
|---|------|--|
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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p15 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|-------------------|--------|-----------------|
| 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: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | | |

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL
EMERGENCY RELIEF III (ESSER III) - FUND 445

| | Account Number | |
|---|-------------------|------------|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | 517,000.00 |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State And Local | 3200 | 517,000.00 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 517,000.00 |
| OTHER FINANCING SOURCES: | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 517,000.00 |

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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 (C

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|----------------|-------------------|--------------|
| Instruction | 5000 | 250,000.00 | |
| Student Support Services | 6100 | | |
| Instructional Media Services | 6200 | | |
| Instruction and Curriculum Development Services | 6300 | | |
| Instructional Staff Training Services | 6400 | | |
| Instruction-Related Technology | 6500 | 250,000.00 | |
| Board | 7100 | | |
| General Administration | 7200 | 17,000.00 | |
| 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 | | 517,000.00 | |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |

| | | |
|--|------|------------|
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 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 | | 517,000.00 |

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p18 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF -
FUND 446**

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| | Account Number | |
|---|-------------------|--------|
| ESTIMATED REVENUES | | |
| <i>FEDERAL DIRECT:</i> | | |
| Miscellaneous Federal Direct | 3199 | |
| Total Federal Direct | 3100 | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Education Stabilization Funds - K-12 | 3271 | 300.00 |
| 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 | 300.00 |
| <i>LOCAL:</i> | | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | | 300.00 |
| OTHER FINANCING SOURCES: | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | 300.00 |

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p19 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|------------------------------|-------------------|--------|-----------------|
| Instruction | 5000 | | |
| Student Support Services | 6100 | 300.00 | |
| 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 | | 300.00 | |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| Interfund | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | 300.00 |
|--|--|--------|

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p20 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

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| | Account Number | |
|---|-------------------|--|
| ESTIMATED REVENUES | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | |
| Federal Through Local | 3280 | |
| Miscellaneous Federal Through State | 3299 | |
| Total Federal Through State and Local | 3200 | |
| <i>STATE:</i> | | |
| Other Miscellaneous State Revenues | 3399 | |
| Total State | 3300 | |
| <i>LOCAL:</i> | | |
| Investment Income | 3430 | |
| Gifts, Grants and Bequests | 3440 | |
| Other Miscellaneous Local Sources | 3495 | |
| Total Local | 3400 | |
| TOTAL ESTIMATED REVENUES | 3000 | |
| OTHER FINANCING SOURCES | | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| Interfund | 3650 | |
| From Permanent Funds | 3660 | |
| From Internal Service Funds | 3670 | |
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |

| | | |
|---|------|--|
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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p21 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

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

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|----------------|--------|--------------|
| 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: | | |
| <i>Transfers Out: (Function 9700)</i> | | |
| To General Fund | 910 | |
| To Debt Service Funds | 920 | |
| To Capital Projects Funds | 930 | |
| Interfund | 950 | |
| To Permanent Funds | 960 | |
| To Internal Service Funds | 970 | |
| To Enterprise Funds | 990 | |
| Total Transfers Out | 9700 | |
| TOTAL OTHER FINANCING USES | | |
| Nonspendable Fund Balance, June 30, 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 | | |

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p22 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XII. DEBT SERVICE FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 210 SBE/COBI Bonds |
|---|-----------------------|---------------|---------------------------|
| <i>FEDERAL DIRECT SOURCES:</i> | | | |
| Miscellaneous Federal Direct | 3199 | | |
| Total Federal Direct Sources | 3100 | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | |

| | | | |
|--|------|--|--|
| Miscellaneous Federal Through State | 3299 | | |
| Total Federal Through State and Local | 3200 | | |
| <i>STATE SOURCES:</i> | | | |
| CO&DS Withheld for SBE/COBI Bonds | 3322 | | |
| SBE/COBI Bond Interest | 3326 | | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | |
| Total State Sources | 3300 | | |
| <i>LOCAL SOURCES:</i> | | | |
| District Debt Service Taxes | 3412 | | |
| County Local Sales Tax | 3418 | | |
| School District Local Sales Tax | 3419 | | |
| Tax Redemptions | 3421 | | |
| Excess Fees | 3423 | | |
| Investment Income | 3430 | | |
| 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 | | |
| <i>Transfers In:</i> | | | |
| 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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p23 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XII. DEBT SERVICE FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 210 SBE/COBI Bonds |
|---|-----------------------|---------------|---------------------------|
| <i>Debt Service: (Function 9200)</i> | | | |
| 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 (<i>Function 9299</i>) | 760 | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Capital Projects Funds | 930 | | |
| To Special Revenue Funds | 940 | | |
| Interfund (Debt Service Only) | 950 | | |
| To Permanent Funds | 960 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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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p24 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XIII. CAPITAL PROJECTS FUNDS

| ESTIMATED REVENUES | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) |
|--|-----------------------|---------------|--|
| <i>FEDERAL DIRECT SOURCES:</i> | | | |
| Miscellaneous Federal Direct | 3199 | | |
| Total Federal Direct Sources | 3100 | | |
| <i>FEDERAL THROUGH STATE AND LOCAL:</i> | | | |
| Miscellaneous Federal Through State | 3299 | | |
| Total Federal Through State and Local | 3200 | | |
| <i>STATE SOURCES:</i> | | | |
| CO&DS Distributed | 3321 | 41,556.00 | |
| Interest on Undistributed CO&DS | 3325 | 1,136.00 | |
| Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.) | 3341 | | |
| State Through Local | 3380 | | |
| Public Education Capital Outlay (PECO) | 3391 | | |
| Classrooms First Program | 3392 | | |
| SMART Schools Small County Assistance Program | 3395 | | |
| Class Size Reduction Capital Outlay | 3396 | | |
| Charter School Capital Outlay Funding | 3397 | | |
| Other Miscellaneous State Revenues | 3399 | 157,000.00 | |
| Total State Sources | 3300 | 199,692.00 | |

| | | | |
|--|------|--------------|--|
| <i>LOCAL SOURCES:</i> | | | |
| District Local Capital Improvement Tax | 3413 | 572,305.00 | |
| 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 | | |
| Refunds of Prior Year's Expenditures | 3497 | | |
| Total Local Sources | 3400 | 572,305.00 | |
| TOTAL ESTIMATED REVENUES | | 771,997.00 | |
| OTHER FINANCING SOURCES | | | |
| Issuance of Bonds | 3710 | | |
| Loans | 3720 | | |
| Sale of Capital Assets | 3730 | | |
| Loss Recoveries | 3740 | | |
| Proceeds of Lease-Purchase Agreements | 3750 | | |
| Proceeds from Special Facility Construction Account | 3770 | | |
| <i>Transfers In:</i> | | | |
| From General Fund | 3610 | | |
| From Debt Service Funds | 3620 | | |
| From Special Revenue Funds | 3640 | | |
| Interfund (Capital Projects Only) | 3650 | | |
| From Permanent Funds | 3660 | | |
| From Internal Service Funds | 3670 | | |
| From Enterprise Funds | 3690 | | |
| Total Transfers In | 3600 | | |
| TOTAL OTHER FINANCING SOURCES | | | |
| Fund Balance, July 1, 2024 | 2800 | 393,093.00 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES | | 1,165,090.00 | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

| APPROPRIATIONS | Account Number | Totals | 310 Capital Outlay Bond Issues (COBI) |
|--|-----------------------|---------------|--|
| <i>Appropriations: (Functions 7400/9200)</i> | | | |
| Library Books (New Libraries) | 610 | | |
| Audiovisual Materials | 620 | | |
| Buildings and Fixed Equipment | 630 | | |
| Furniture, Fixtures and Equipment | 640 | | |
| Motor Vehicles (Including Buses) | 650 | 220,000.00 | |
| Land | 660 | | |
| Improvements Other Than Buildings | 670 | 120,000.00 | |
| Remodeling and Renovations | 680 | 375,090.00 | |
| 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 | | 715,090.00 | |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | 450,000.00 | |
| 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 | 450,000.00 | |
| TOTAL OTHER FINANCING USES | | 450,000.00 | |
| 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 | | 1,165,090.00 | |

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025**

SECTION XIV. PERMANENT FUNDS - FUND 000

| | Account Number | |
|---------------------------------|----------------|--|
| ESTIMATED REVENUES | | |
| Federal Direct | 3100 | |
| Federal Through State and Local | 3200 | |
| State Sources | 3300 | |
| Local Sources | 3400 | |
| TOTAL ESTIMATED REVENUES | | |
| OTHER FINANCING SOURCES: | | |
| Sale of Capital Assets | 3730 | |
| Loss Recoveries | 3740 | |
| <i>Transfers In:</i> | | |
| From General Fund | 3610 | |
| From Debt Service Funds | 3620 | |
| From Capital Projects Funds | 3630 | |
| From Special Revenue Funds | 3640 | |
| From Internal Service Funds | 3670 | |

| | | |
|---|------|--|
| From Enterprise Funds | 3690 | |
| Total Transfers In | 3600 | |
| TOTAL OTHER FINANCING SOURCES | | |
| Fund Balance, July 1, 2024 | 2800 | |
| TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE | | |

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p27 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

| APPROPRIATIONS | Account Number | Totals | Salaries 100 |
|---|-----------------------|---------------|---------------------|
| Instruction | 5000 | | |
| Student Support Services | 6100 | | |
| Instructional Media Services | 6200 | | |
| Instruction and Curriculum Development Services | 6300 | | |
| Instructional Staff Training Services | 6400 | | |
| Instruction-Related Technology | 6500 | | |
| Board | 7100 | | |
| General Administration | 7200 | | |
| School Administration | 7300 | | |
| Facilities Acquisition and Construction | 7400 | | |
| Fiscal Services | 7500 | | |
| Central Services | 7700 | | |
| Student Transportation Services | 7800 | | |
| Operation of Plant | 7900 | | |
| Maintenance of Plant | 8100 | | |
| Administrative Technology Services | 8200 | | |
| Community Services | 9100 | | |
| Debt Service | 9200 | | |

| | | | |
|--|------|--|--|
| Other Capital Outlay | 9300 | | |
| TOTAL APPROPRIATIONS | | | |
| OTHER FINANCING USES: | | | |
| <i>Transfers Out: (Function 9700)</i> | | | |
| To General Fund | 910 | | |
| To Debt Service Funds | 920 | | |
| To Capital Projects Funds | 930 | | |
| To Special Revenue Funds | 940 | | |
| To Internal Service Funds | 970 | | |
| To Enterprise Funds | 990 | | |
| Total Transfers Out | 9700 | | |
| TOTAL OTHER FINANCING USES | | | |
| Nonspendable Fund Balance, June 30, 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 | | | |

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p28 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**
z **DISTRICT SUMMARY BUDGET**
z **For Fiscal Year Ending June 30, 2025**

z **SECTION XV. ENTERPRISE FUNDS**

| | Account Number | Totals | 911 Self-Insurance Consortium |
|----------------------------|----------------|--------|-------------------------------|
| ESTIMATED REVENUES | | | |
| <i>OPERATING REVENUES:</i> | | | |
| Charges for Services | 3481 | | |

o

| | | | | |
|---|---|--------|--|--|
| o | Charges for Sales | 3482 | | |
| o | Premium Revenue | 3484 | | |
| o | Other Operating Revenues | 3489 | | |
| o | Total Operating Revenues | | | |
| z | <i>NONOPERATING REVENUES:</i> | | | |
| n | Investment Income | 3430 | | |
| n | Gifts, Grants and Bequests | 3440 | | |
| n | Other Miscellaneous Local Sources | 3495 | | |
| n | Loss Recoveries | 3740 | | |
| n | Gain on Disposition of Assets | 3780 | | |
| n | Total Nonoperating Revenues | | | |
| z | <i>Transfers In:</i> | | | |
| z | From General Fund | 3610 | | |
| z | From Debt Service Funds | 3620 | | |
| z | From Capital Projects Funds | 3630 | | |
| z | From Special Revenue Funds | 3640 | | |
| z | Interfund (Enterprise Funds Only) | 3650 | | |
| z | From Permanent Funds | 3660 | | |
| z | From Internal Service Funds | 3670 | | |
| z | Total Transfers In | 3600 | | |
| z | Net Position, July 1, 2024 | 2880 | | |
| z | TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION | | | |
| z | ESTIMATED EXPENSES | Object | | |
| z | <i>OPERATING EXPENSES: (Function 9900)</i> | | | |
| 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 | Other (including Depreciation) | 700 | | |
| o | Total Operating Expenses | | | |

| | | | |
|---|---|------|--|
| z | <i>NONOPERATING EXPENSES: (Function 9900)</i> | | |
| n | Interest | 720 | |
| n | Loss on Disposition of Assets | 810 | |
| n | Total Nonoperating Expenses | | |
| z | <i>Transfers Out: (Function 9700)</i> | | |
| z | To General Fund | 910 | |
| z | To Debt Service Funds | 920 | |
| z | To Capital Projects Funds | 930 | |
| z | To Special Revenue Funds | 940 | |
| z | Interfund Transfers (Enterprise Funds Only) | 950 | |
| | To Permanent Funds | 960 | |
| z | To Internal Service Funds | 970 | |
| z | Total Transfers Out | 9700 | |
| z | Net Position, June 30, 2025 | 2780 | |
| z | TOTAL OPERATING EXPENSES, NONOPERATING | | |
| z | EXPENSES, TRANSFERS OUT AND NET POSITION | | |

z
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p29 **DISTRICT SCHOOL BOARD OF LIBERTY COUNTY**
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2025

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SECTION XVI. INTERNAL SERVICE FUNDS

| | | | | |
|---|-------------------------------|----------------|--------|-----------------------|
| z | ESTIMATED REVENUES | Account Number | Totals | 711 Self-Insurance |
| z | <i>OPERATING REVENUES:</i> | | | |
| o | Charges for Services | 3481 | | |
| o | Charges for Sales | 3482 | | |
| o | Premium Revenue | 3484 | | |
| o | Other Operating Revenues | 3489 | | |
| o | Total Operating Revenues | | | |
| z | <i>NONOPERATING REVENUES:</i> | | | |
| n | Investment Income | 3430 | | |

| | | | | |
|---|--|--------|--|--|
| n | Gifts, Grants and Bequests | 3440 | | |
| n | Other Miscellaneous Local Sources | 3495 | | |
| n | Loss Recoveries | 3740 | | |
| n | Gain on Disposition of Assets | 3780 | | |
| n | Total Nonoperating Revenues | | | |
| z | <i>Transfers In:</i> | | | |
| z | From General Fund | 3610 | | |
| z | From Debt Service Funds | 3620 | | |
| z | From Capital Projects Funds | 3630 | | |
| z | From Special Revenue Funds | 3640 | | |
| z | Interfund (Internal Service Funds Only) | 3650 | | |
| | From Permanent Funds | 3660 | | |
| z | From Enterprise Funds | 3690 | | |
| z | Total Transfers In | 3600 | | |
| z | Net Position, July 1, 2024 | 2880 | | |
| z | TOTAL OPERATING REVENUES, NONOPERATING | | | |
| z | REVENUES, TRANSFERS IN AND NET POSITION | | | |
| z | | | | |
| z | ESTIMATED EXPENSES | Object | | |
| z | | | | |
| z | <i>OPERATING EXPENSES: (Function 9900)</i> | | | |
| 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 | Other (including Depreciation) | 700 | | |
| o | Total Operating Expenses | | | |
| z | <i>NONOPERATING EXPENSES: (Function 9900)</i> | | | |
| n | Interest | 720 | | |
| n | Loss on Disposition of Assets | 810 | | |
| n | Total Nonoperating Expenses | | | |
| z | <i>Transfers Out: (Function 9700)</i> | | | |
| z | To General Fund | 910 | | |

| | | | | |
|---|---|------|--|--|
| z | To Debt Service Funds | 920 | | |
| z | To Capital Projects Funds | 930 | | |
| z | To Special Revenue Funds | 940 | | |
| z | Interfund Transfers (Internal Service Funds Only) | 950 | | |
| | To Permanent Funds | 960 | | |
| z | To Enterprise Funds | 990 | | |
| z | Total Transfers Out | 9700 | | |
| z | Net Position, June 30, 2025 | 2780 | | |
| z | TOTAL OPERATING EXPENSES, NONOPERATING | | | |
| z | EXPENSES, TRANSFERS OUT AND NET POSITION | | | |

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| | |
|-----------------------------------|---------|
| Select District: | LIBERTY |
| Select Year Ended June 30: | 2025 |

| Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| 1,414,222.30 | 1,107,454.99 | | 194,489.00 | 50,565.55 | 265,613.90 |
| 33,454.86 | 21,223.21 | | 991.04 | | |
| 20,022.58 | | | | 3,440.78 | |
| 108,860.01 | 3,395.75 | | | | |
| 22.35 | | | | | |
| 38,563.72 | 9,977.98 | | 1,478.27 | 53,534.80 | |
| 206,198.28 | 113,914.87 | | 4,315.42 | | 45,509.78 |
| 125,093.27 | 27,163.12 | | 1,645.64 | | 12,303.00 |
| 136,462.78 | 5,041.91 | | 2,447.69 | | 195.00 |
| | | | | 66,201.00 | |
| 73,955.83 | 28,829.51 | | 1,912.47 | | 1,285.51 |
| | | | | | |
| 12,071.71 | 16,068.64 | | | | |

| | | | | | |
|--------------|--------------|------------|------------|------------|------------|
| 123,955.74 | 60,363.36 | 200,830.77 | 78,190.99 | 3,273.34 | 75.00 |
| 133,856.73 | 622,796.27 | 763,915.61 | 50,057.60 | 35,506.32 | 23,220.00 |
| 35,867.28 | 464,510.73 | | 35,525.43 | 670.62 | |
| 53,918.80 | 4,599.60 | | | | |
| 8,937.30 | | | | | |
| | | | | | |
| | | | | | |
| 2,525,463.54 | 2,485,339.94 | 964,746.38 | 371,053.55 | 213,192.41 | 348,202.19 |

9300 **DO NOT MAKE CHANGES TO THIS CODE**

| Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| 180,000.00 | 150,000.00 | | 18,000.00 | 25,000.00 | 7,000.00 |
| 1,200.00 | | | | | |
| | | | | | |
| 44,000.00 | 9,000.00 | | | | |
| 5,000.00 | 16,000.00 | | | | 1,700.00 |
| | | | | | |
| | | | | | 50,000.00 |
| | | | | | |
| | | | | | |
| | | | | | |
| 5,600.00 | | | | | |
| | | | | | |
| | | | | | |
| | | | | | |

| | | | | | |
|------------|------------|--|-----------|-----------|-----------|
| | | | | | |
| 235,800.00 | 175,000.00 | | 18,000.00 | 25,000.00 | 58,700.00 |

| Employee Benefits 200 | Purchased Services 300 | Energy Services 400 | Materials and Supplies 500 | Capital Outlay 600 | Other 700 |
|--------------------------|---------------------------|------------------------|-------------------------------|-----------------------|--------------|
| | | | | | |
| | | | 300.00 | | |
| | | | | | |

| 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 |
|-----------------------------|---|---------------------------------------|--------------------------|------------------------------|---|
| | | | | | |
| | | | | | |

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|--|--|--|--|--|--|
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| | | | | | |

| 912 Self-Insurance Consortium | 913 Self-Insurance Consortium | 914 Self-Insurance Consortium | 915 ARRA Consortium | 921 Other Enterprise Programs | 922 Other Enterprise Programs |
|-------------------------------------|-------------------------------------|-------------------------------------|---------------------------|-------------------------------------|-------------------------------------|
| | | | | | |

