

**STATE BOARD OF EDUCATION**  
**Consent Item**  
October 25, 2018

**SUBJECT:** Amendment to Rule 6A-1.004, School District Budget Requirements

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**PROPOSED BOARD ACTION**

For Approval

**AUTHORITY FOR STATE BOARD ACTION**

Sections 1001.02(1), (2)(n), 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.60(1), (5),  
Florida Statutes

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**EXECUTIVE SUMMARY**

The purpose of the amendment for rule 6A-1.004, F.A.C., will incorporate by reference a revised Form ESE 139, District Summary Budget, for the school district summary budget report.

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**Supporting Documentation Included:** Proposed Rule 6A-1.004, F.A.C. Form ESE 139, District Summary Budget (under separate cover)

**Facilitator:** Linda Champion, Deputy Commissioner, Finance and Operations

**6A-1.004 School District Budget Requirements.**

(1) The District Summary Budget shall be prepared in a format provided by the Commissioner, advertised, presented at a public hearing pursuant to the advertisement, adopted by the board and submitted to the Department of Education in the manner prescribed in Rule 6A-1.0071, F.A.C. When submitted, the budget document shall be certified by the superintendent of schools as official, correct and approved by the district school board.

(2) The following items are included in the District Summary Budget:

- (a) Estimated revenue: federal, state and local;
- (b) Estimated non-revenue – loans, bond sales, etc.;
- (c) Operating appropriations;
- (d) Transfers, debt service and capital projects appropriations; and
- (e) Ending balances and reserves.

(3) A budget shall not be considered to be officially received until all required forms, schedules, analyses and certifications have been received, including Forms ESE 139, District Summary Budget (<http://www.flrules.org/Gateway/reference.asp?No=Ref-08094>) (effective ~~November 2018~~ April 2017), and ESE 524, Resolution Determining Revenues and Millages Levied (<http://www.flrules.org/Gateway/reference.asp?No=Ref-05988>) (effective December 2015). Forms ESE 139 and ESE 524 are hereby incorporated by reference and may be obtained from the Office of Funding and Financial Reporting, Department of Education, 325 West Gaines Street, Tallahassee, Florida 32399.

*Rulemaking Authority 1001.02(1), (2)(n), 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.60(1), (5) FS. Law Implemented 200.065, 1001.42(12)(b), 1011.01(2)(a), (3)(a), 1011.02, 1011.03, 1011.60(1), (5) FS. History--New 3-26-66, Amended 9-17-72, 2-18-74, Repromulgated 12-5-74, Amended 11-29-78, 7-10-85, Formerly 6A-1.04, Amended 10-4-88, 9-22-08, 3-13-12, 11-13-12, 11-19-13, 11-4-14, 12-2-15, 4-25-17.*