

Holmes County School Board

Budget Report

2008-2009

HOLMES COUNTY SCHOOL BOARD
DISTRICT SUMMARY BUDGET
SUMMARY SHEET
Fiscal Year 2008-09

PART I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

Current Year Gross Taxable Value. 458,236,665

B. Millage Levies on Nonexempt Property

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.136	0.000	5.136
2. Current Operating Discretionary Tax	0.748	0.000	0.748
3. Capital Improvement Tax	0.000	0.000	0.000
4. Interest and Sinking Tax	0.000	0.000	0.000
TOTAL MILLS	5.884	0.000	5.884

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2008-09

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Reserve Officers Training Corps (ROTC)	3191	139,511
Other Federal (JTPA)	—	—
Total Federal		<u>139,511</u>
STATE		
Florida Education Finance Program	3310	15,577,821
CO&DS Withheld for Administrative Expense	3323	1,706
Teachers Lead Program	3334	46,752
Instructional Materials	3336	332,584
State License Tax	3343	12,540
District Discretionary Lottery Funds	3344	51,209
Transportation	3354	774,735
Class Size Reduction/Operating Funds	3355	3,110,715
School Recognition Funds	3361	180,543
Preschool Projects	3372	
Public School Technology	3375	
Teacher Training	3376	
Miscellaneous State	—	254,685
Total State	3300	<u>20,343,290</u>
LOCAL		
District School Taxes	3411	2,561,451
Interest	3430	69,000
Federal Indirect Cost Rate	3494	
Miscellaneous Local Sources	—	265,745
Total Local	3400	<u>2,896,196</u>
Total Estimated Revenues	3000	<u>23,378,997</u>
INCOMING TRANSFERS		
From Debt Service	3620	
From Capital Projects	3630	510,000
From Internal Service Funds	3670	
Total Transfers In		<u>510,000</u>
Total Estimated Revenue and Transfers		23,888,997
Fund Balance (July 1, 2008)	2800	<u>1,452,342</u>
Total Estimated Revenue, Transfers and Fund Balance		<u><u>25,341,339</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2008-09

APPROPRIATIONS		100	200	300	400	500	600	700	
	Acct.		Employee	Purchased	Energy	Materials	Capital	Other	
Function/Object	Code	Total	Salaries	Benefits	Services	& Supplies	Outlay	Expenses	
Instructional Services	5000	14,217,788	10,171,077	2,804,066	450,740	493,907	33,707	264,291	
Pupil Personnel Services	6100	406,870	272,902	78,290	55,000		678		
Instuctional Media Services	6200	493,655	363,016	83,882	4,250	27,199	12,308	3,000	
Instructional & Curriculum Services	6300	446,158	360,887	69,940	11,110	4,221			
Instructional Staff Training	6400	191,432	149,831	35,875	5,726				
Instruction Related Technology	6500	248,398	210,551	36,847	1,000				
Board of Education	7100	162,514	112,555	36,659	9,300			4,000	
General Administration	7200	172,747	130,606	29,641	2,500	1,000		9,000	
School Administration	7300	1,551,150	1,224,464	316,054	4,095	1,796	3,499	1,242	
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	326,480	213,377	54,303	47,500	5,300	5,000	1,000	
Central Services	7700	901,000	596,443	158,656	113,900	20,000	8,000	4,000	
Pupil Transportation Services	7800	1,481,687	649,295	262,893	32,500	408,000	93,000	14,000	
Operation of Plant	7900	2,753,352	480,947	339,330	977,579	875,000	41,121	11,374	
Maintenance of Plant	8100	869,057	299,170	82,887	329,000	130,000	25,000	3,000	
Community Services	9100	0							
Debt Service	9200								
TOTAL	0000	24,222,286	15,235,121	4,389,323	2,044,200	1,283,000	817,544	113,566	339,533
TRANSFERS									
To Special Revenue Funds	940	258,000							
Total Appropriations and Transfers		24,480,286							
Fund Balance June 30, 2009	2700	861,053							
Total Appropriations, Transfers, and Fund Balance		25,341,339							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2008-09

ESTIMATED REVENUES

	Acct No	Amount
Federal Through State		
National School Lunch Act	3260	869,293
USDA Donated Food	3265	35,000
Miscellaneous	_____	
Total Federal Through State	3200	<u>904,293</u>
 State		
School Breakfast Supplement	3337	12,400
School Lunch Supplement	3338	16,228
Miscellaneous	3390	
Total State		<u>28,628</u>
 Local		
Interest	3430	
Food Service	3450	498,345
Miscellaneous	3490	
Total Local	3400	<u>498,345</u>
 Total Revenues	3000	1,431,266
 INCOMING TRANSFERS		
From General Fund	3610	258,000
Total Estimated Revenues and Transfers		<u>1,689,266</u>
 Fund Balance (July 1, 2008)	2800	<u>82</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,689,348</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2008-09

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	539,293
Employee Benefits	200	200,497
Purchased Services	300	7,729
Energy Services	400	0
Material and Supplies	500	905,176
Capital Outlay	600	7,679
Other Expenses	700	28,582
		1,688,956
 Total Appropriations		 1,688,956
 Fund Balance (June 30, 2009)	 2700	 392
		1,689,348
 Total Appropriations and Fund Fund Balances		 <u><u>1,689,348</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUND - OTHER
Fiscal Year 2008-09

ESTIMATED REVENUES

	Acct No	Amount
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u> </u>
 Federal Through State:		
Vocational Education Acts	3201	
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	630,000
Elementary and Secondary Education Act, Title I	3240	750,000
Elementary and Secondary Education Act, Title VI	3270	
Other Federal Through State	3290	<u> </u>
 Total Federal Through State	3200	<u>1,380,000</u>
 Total Revenues	3000	1,380,000
 Fund Balance (July 1, 2008)	2800	<u> 0</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,380,000</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - OTHER
Fiscal Year 2008-09

APPROPRIATIONS		100	200	300	400	500	600	700	
Function/Object	Acct. Code	Total	Salaries	Employee Benefits	Purchased Services	Energy Services	Materials & Supplies	Capital Outlay	Other Expenses
Instructional Services	5000	914,100	616,500	173,100	56,700		35,100	20,100	12,600
Pupil Personnel Services	6100	75,600	56,700	12,600			6,300		
Instuctional Media Services	6200	0							
Instructional & Curriculum Services	6300	276,300	209,700	54,000	6,300		6,300		
Instructional Staff Training	6400	52,500			52,500				
Instruction Related Technology	6500	0							
Board of Education	7100	0							
General Administration	7200	61,500							61,500
School Administration	7300	0							
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	0							
Central Services	7700	0							
Pupil Transportation Services	7800	0							
Operation of Plant	7900	0							
Maintenance of Plant	8100	0							
Community Services	9100	0							
TOTAL		1,380,000	882,900	239,700	115,500	0	47,700	20,100	74,100
Total Appropriations and Transfers		1,380,000							
Unreserved Fund Balance June 30, 2009	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>1,380,000</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
DEBT SERVICE FUNDS
Fiscal Year 2008-09

Account Title	Acct. Code	Total Amount	Combined SBE/COBI Funds	Other (220)
ESTIMATED REVENUES				
State Sources:				
CO&DS Distributed To District	3321	0		
CO&DS Withheld For SBE/COBI				
Bonds	3322	86,778	86,778	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		296,028	86,778	209,250
Local Sources:				
Interest	3430	21,250		21,250
Total Estimated Revenues		317,278	86,778	230,500
 Fund Balances (July 1, 2008)	 2800	 940,246	 21,578	 918,668
Total Estimated Revenues and Fund Balances		1,257,524	108,356	1,149,168
 APPROPRIATIONS				
Redemption Of Principal	710	134,835	45,000	89,835
Interest	720	79,806	41,778	38,028
Dues And Fees	730	0		
Total Appropriations		214,641	86,778	127,863
Transfers				
To General Fund	910	0		
Total Appropriations and Transfers		214,641	86,778	127,863
 Fund Balances (June 30, 2009)	 2700	 1,042,883	 21,578	 1,021,305
Total Appropriations, Transfers, and Fund Balances		1,257,524	108,356	1,149,168

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
CAPITAL PROJECTS FUNDS
Fiscal Year 2008-09

ESTIMATED REVENUES	Acct. Code	Total Amount	(340) Public Education Capital Outlay	(360) Capital Outlay & Debt Service	(370) Capital Improve Section 1011.71(2)	(390) Other
Federal Throught State	3290	0				
CO&DS Distributed To District	3321	26,510		26,510		
Public Education Capital Outlay	3391	289,455	289,455			
District Local Capital Improvement Tax	3413	0				
Interest Including Profit on Investments	3430	65,100	42,230	1,786	21,084	
Incoming Transfers						
From General Fund	3610	0				
From Debt Service	3620	0				
Total Revenues and Transfers		381,065	331,685	28,296	21,084	0
Fund Balances (July 1, 2008)	2800	2,178,404	1,404,487	60,434	676,505	36,978
Total Estimated Revenues, Transfers, and Fund Balances		2,559,469	1,736,172	88,730	697,589	36,978
APPROPRIATIONS						
Library Books	610	0				
Buildings and Fixed Equipment	630	0				
Furniture, Fixtures and Equipment	640	0				
Remodeling and Renovations	680	425,000	425,000			
Outgoing Transfers						
To General Fund	910	510,000	510,000			
Total Appropriations and Transfers		935,000	935,000	0	0	0
Fund Balances (June 30, 2009)	2700	1,624,469	801,172	88,730	697,589	36,978
Total Appropriations, Transfers, and Fund Balances		2,559,469	1,736,172	88,730	697,589	36,978

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 DISTRICT SUMMARY BUDGET
 INTERNAL SERVICE FUNDS
 Fiscal Year 2008-09

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Interest	3430	0
Net Assets (July 1, 2008)	2880	911,812
Total Revenues and Net Assets		911,812
ESTIMATED EXPENSES		
Transfers to General Fund	910	
Net Assets (June 30, 2009)	2780	911,812
Total Expenses, Transfers, and Net Assets		911,812