

Holmes County School Board

Budget Report

2009-2010

HOLMES COUNTY SCHOOL BOARD
DISTRICT SUMMARY BUDGET
SUMMARY SHEET
Fiscal Year 2009-10

PART I. ASSESSMENT AND MILLAGE LEVIES

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

Current Year Gross Taxable Value. 467,028,784

B. Millage Levies on Nonexempt Property

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.288	0.000	5.288
2. Current Operating Discretionary Tax	0.748	0.000	0.748
3. Critical Operating Needs	0.250	0.000	0.250
4. Interest and Sinking Tax	0.000	0.000	0.000
TOTAL MILLS	6.286	0.000	6.286

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2009-10

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Federal Impact	3121	
Other Federal (JTPA)	3191	139,511
Total Federal		139,511
 STATE		
Florida Education Finance Program	3310	14,176,637
CO&DS Withheld for Administrative Expense	3323	1,706
Teachers Lead Program	3334	43,024
Instructional Materials	3336	282,083
State License Tax	3343	12,540
District Discretionary Lottery Funds	3344	31,256
Transportation	3354	737,449
Class Size Reduction/Operating Funds	3355	3,239,695
School Recognition Funds	3361	128,047
Voluntary PreKindergarten Program	3372	50,000
Public School Technology	3375	
Teacher Training	3376	
Miscellaneous State	_____	434,125
Total State	3300	19,136,562
 LOCAL		
District School Taxes	3411	2,789,000
Interest	3430	48,000
Federal Indirect Cost Rate	3494	95,000
Miscellaneous Local Sources	_____	233,199
Total Local	3400	3,165,199
Total Estimated Revenues	3000	22,441,272
 INCOMING TRANSFERS		
From Debt Service	3620	
From Capital Projects	3630	510,000
From Internal Service Funds	3670	
Total Transfers In		510,000
 Total Estimated Revenue and Transfers		22,951,272
 Fund Balance (July 1, 2009)	2800	1,196,475
 Total Estimated Revenue, Transfers and Fund Balance		24,147,747

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2009-10

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	11,883,659	8,510,884	2,294,555	461,558		434,070	19,595	162,997
Pupil Personnel Services	6100	542,524	377,991	97,036	67,000		497		
Instructional Media Services	6200	599,740	438,506	114,490	5,477		21,772	16,495	3,000
Instructional & Curriculum Services	6300	275,376	212,950	54,426	8,000				
Instructional Staff Training	6400	337,941	269,057	67,677	1,207				
Instruction Related Technology	6500	176,175	135,897	37,510			392	2,376	
Board of Education	7100	188,042	128,410	39,632	10,000				10,000
General Administration	7200	177,556	133,355	30,201	4,000				10,000
School Administration	7300	1,891,566	1,467,714	414,722	1,605		4,038	990	2,497
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	331,453	218,377	55,376	32,900		5,800	1,000	18,000
Food Service	7600	0							
Central Services	7700	678,006	447,590	109,216	91,200		22,000		8,000
Pupil Transportation Services	7800	1,475,366	739,028	280,338	23,000	280,000	110,000	18,000	25,000
Operation of Plant	7900	2,803,666	450,691	349,967	936,626	945,000	85,885	497	35,000
Maintenance of Plant	8100	831,538	232,075	68,069	323,616		177,778	25,000	5,000
Community Services	9100	0							
Debt Service	9200								
TOTAL	0000	22,192,608	13,762,525	4,013,215	1,966,189	1,225,000	862,232	83,953	279,494
TRANSFERS									
To Special Revenue Funds	940	258,000							
Total Appropriations and Transfers		22,450,608							
Fund Balance June 30, 2010	2700	1,697,139							
Total Appropriations, Transfers, and Fund Balance		24,147,747							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2009-10

ESTIMATED REVENUES

	Acct No	Amount
Federal Through State		
National School Lunch Act	3260	964,778
USDA Donated Food	3265	55,000
Miscellaneous		
Total Federal Through State	3200	<u>1,019,778</u>
 State		
School Breakfast Supplement	3337	8,500
School Lunch Supplement	3338	15,111
Miscellaneous	3390	
Total State		<u>23,611</u>
 Local		
Interest	3430	
Food Service	3450	426,544
Miscellaneous	3490	
Total Local	3400	<u>426,544</u>
 Total Revenues	3000	1,469,933
 INCOMING TRANSFERS		
From General Fund	3610	258,000
Total Estimated Revenues and Transfers		<u>1,727,933</u>
 Fund Balance (July 1, 2009)	2800	<u>310,428</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>2,038,361</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2009-10

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	557,460
Employee Benefits	200	210,810
Purchased Services	300	12,444
Energy Services	400	
Material and Supplies	500	910,693
Capital Outlay	600	22,126
Other Expenses	700	13,391
		1,726,924
 Total Appropriations		 1,726,924
 Fund Balance (June 30, 2010)	 2700	 311,437
		2,038,361
 Total Appropriations and Fund Fund Balances		 <u><u>2,038,361</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUND - OTHER
Fiscal Year 2009-10

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	750,000
Elementary and Secondary Education Act, Title I	3240	1,100,000
Elementary and Secondary Education Act, Title VI	3270	
Other Federal Through State	3290	<u>241,088</u>
 Total Federal Through State	3200	<u>2,091,088</u>
 Total Revenues	3000	2,091,088
 Fund Balance (July 1, 2009)	2800	<u>0</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>2,091,088</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - OTHER
Fiscal Year 2009-10

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	1,557,707	848,289	234,508	227,651		83,094	119,332	44,833
Pupil Personnel Services	6100	76,229	51,094	11,724	3,486		9,845		80
Instructional Media Services	6200	0							
Instructional & Curriculum Services	6300	211,653	153,054	38,358	8,863		6,175	5,203	
Instructional Staff Training	6400	112,814	44,001	9,796	56,149		792		2,076
Instruction Related Technology	6500	9,900						9,900	
Board of Education	7100	0							
General Administration	7200	83,759							83,759
School Administration	7300	0							
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	0							
Food Service	7600	0							
Central Services	7700	3,253			2,845		408		
Pupil Transportation Services	7800	35,773	6,546	2,080	21,189				5,958
Operation of Plant	7900	0							
Maintenance of Plant	8100	0							
Community Services	9100	0							
TOTAL		2,091,088	1,102,984	296,466	320,183	0	100,314	134,435	136,706
Total Appropriations and Transfers		2,091,088							
Unreserved Fund Balance June 30, 2010	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>2,091,088</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUND - FISCAL STABILIZATION
Fiscal Year 2009-10

ESTIMATED REVENUES

	Acct No	Amount
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u> </u>
 Federal Through State:		
State Fiscal Stabilization Funds - K-12	3210	<u>1,025,213</u>
 Total Federal Through State	3200	<u>1,025,213</u>
 Total Revenues	3000	1,025,213
 Fund Balance (July 1, 2009)	2800	<u> 0</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,025,213</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FISCAL STABILIZATION
Fiscal Year 2009-10

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	1,025,213	872,521	152,692					
Pupil Personnel Services	6100	0							
Instructional Media Services	6200	0							
Instructional & Curriculum Services	6300	0							
Instructional Staff Training	6400	0							
Instruction Related Technology	6500	0							
Board of Education	7100	0							
General Administration	7200	0							
School Administration	7300	0							
Facilities Acquisition & Construction	7400	0							
Fiscal Services	7500	0							
Food Service	7600	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		1,025,213	872,521	152,692	0	0	0	0	0
Total Appropriations and Transfers		1,025,213							
Unreserved Fund Balance June 30, 2010	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>1,025,213</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
DEBT SERVICE FUNDS
Fiscal Year 2009-10

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	84,888	84,888	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		<u>294,138</u>	<u>84,888</u>	<u>209,250</u>
Local Sources:				
Interest	3430	19,500		19,500
Total Estimated Revenues		<u>313,638</u>	<u>84,888</u>	<u>228,750</u>
Fund Balances (July 1, 2009)	2800	1,058,393	19,921	1,038,472
Total Estimated Revenues and Fund Balances		<u>1,372,031</u>	<u>104,809</u>	<u>1,267,222</u>
APPROPRIATIONS				
Redemption Of Principal	710	138,428	45,000	93,428
Interest	720	74,322	39,888	34,434
Dues And Fees	730	0		
Total Appropriations		<u>212,750</u>	<u>84,888</u>	<u>127,862</u>
Transfers				
To General Fund	910	0		
Total Appropriations and Transfers		<u>212,750</u>	<u>84,888</u>	<u>127,862</u>
Fund Balances (June 30, 2010)	2700	1,159,281	19,921	1,139,360
Total Appropriations, Transfers, and Fund Balances		<u>1,372,031</u>	<u>104,809</u>	<u>1,267,222</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
CAPITAL PROJECTS FUNDS
Fiscal Year 2009-10

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	70,724	70,724			
District Local Capital Improvement Tax	3413	0				
Interest Including Profit on Investments	3430	65,100	25,311	3,244	34,651	1,894
Incoming Transfers						
From General Fund	3610	0				
From Debt Service	3620	0				
Total Revenues and Transfers		162,334	96,035	29,754	34,651	1,894
Fund Balances (July 1, 2009)	2800	1,786,478	943,144	92,890	711,591	38,853
Total Estimated Revenues, Transfers, and Fund Balances		1,948,812	1,039,179	122,644	746,242	40,747
APPROPRIATIONS						
Library Books	610	0				
Buildings and Fixed Equipment	630	0				
Furniture, Fixtures and Equipment	640	0				
Remodeling and Renovations	680	75,000	75,000			
Outgoing Transfers						
To General Fund	910	510,000	510,000			
Total Appropriations and Transfers		585,000	585,000	0	0	0
Fund Balances (June 30, 2010)	2700	1,363,812	454,179	122,644	746,242	40,747
Total Appropriations, Transfers, and Fund Balances		1,948,812	1,039,179	122,644	746,242	40,747

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
INTERNAL SERVICE FUNDS
Fiscal Year 2009-10

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Interest	3430	0
Net Assets (July 1, 2009)	2880	<u>911,812</u>
Total Revenues and Net Assets		<u><u>911,812</u></u>
ESTIMATED EXPENSES		
Transfers to General Fund	910	
Net Assets (June 30, 2010)	2780	<u>911,812</u>
Total Expenses, Transfers, and Net Assets		<u><u>911,812</u></u>