



# TENTATIVE BUDGET 2019-2020

HOLMES COUNTY SCHOOL BOARD  
701 E. PENNSYLVANIA AVE.  
BONIFAY, FL 32425

**DISTRICT SCHOOL BOARD OF COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certified Taxable Value of Property in County by Property Appraiser		530,063,964.00	
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES	
	Nonvoted	Voted	Total
1. Required Local Effort	3.8060		3.8060
2. Prior-Period Funding Adjustment Millage	0.0090		0.0090
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating			0.0000
5. Additional Capital Improvement			0.0000
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			0.0000
8. Debt Service			0.0000
<b>TOTAL MILLS</b>	<b>6.0630</b>	<b>0.0000</b>	<b>6.0630</b>

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**BUDGET SUMMARY**  
**The Holmes County School District**  
Fiscal Year 2019-2020

Proposed Millage Levy:	
Required Local Effort (including Prior Period Adjustment Millage).	3.815
Basic Discretionary Operating	0.748
Local Capital Improvement	1.500
<b>Total</b>	6.063

<b>ESTIMATED REVENUES</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Internal Svc. Fund</b>	<b>Total All Funds</b>
Federal	215,000	4,271,324	0	0	0	4,486,324
State Sources	22,741,837	27,000	88,250	30,000	0	22,887,087
Local Sources	2,645,355	31,100	0	763,846	10,000	3,450,301
<b>TOTAL SOURCES</b>	<b>25,602,192</b>	<b>4,329,424</b>	<b>88,250</b>	<b>793,846</b>	<b>10,000</b>	<b>30,823,712</b>
Transfers In	523,739	0	0	212,807	0	736,546
Fund Balances-July 1, 2019	1,981,725	0	6,095	274,184	1,751,149	4,013,152
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION</b>	<b>28,107,656</b>	<b>4,329,424</b>	<b>94,345</b>	<b>1,280,837</b>	<b>1,761,149</b>	<b>35,573,411</b>
<b>APPROPRIATIONS/EXPENDITURES</b>						
Instruction	14,249,032	1,856,281				16,105,313
Pupil Personnel Services	882,976	120,934				1,003,910
Instructional Media Services	632,445	0				632,445
Instructional Curriculum Services	772,765	256,853				1,029,618
Instructional Staff Training	237,936	88,630				326,566
Instructional Technology	316,076	0				316,076
Board of Education	273,561	0				273,561
General Administration	213,020	0				213,020
School Administration	1,837,328	53,178				1,890,506
Facilities Acquisition and Construction	85,000	0				85,000
Fiscal Services	358,429	0				358,429
Food Services	0	1,888,817				1,888,817
Central Services	466,607	1,000				467,607
Pupil Transportation Services	1,333,344	18,387				1,351,731
Operation of Plant	3,086,142	0				3,086,142
Maintenance of Plant	1,995,566	0				1,995,566
Community Services	42,600	0				42,600
Debt Service			88,250	212,807		301,057
<b>TOTAL APPROPRIATIONS / EXPENDITURES:</b>	<b>26,782,827</b>	<b>4,284,080</b>	<b>88,250</b>	<b>212,807</b>	<b>0</b>	<b>31,367,964</b>
Transfers Out	0	0	0	736,546	0	736,546
Fund Balances-June 30, 2020	1,324,829	45,344	6,095	331,484	1,761,149	3,468,900
<b>TOTAL TRANSFERS AND FUND BALANCES/NET POSITION</b>	<b>28,107,656</b>	<b>4,329,424</b>	<b>94,345</b>	<b>1,280,837</b>	<b>1,761,149</b>	<b>35,573,411</b>

The tentative, adopted, and final budgets are on file in the office of the above referenced taxing authority as a public record.

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION II. GENERAL FUND - FUND 100**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Tentative Budget</b>
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	65,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	65,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	150,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	150,000.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	19,205,100.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	209,250.00
State License Tax	3343	
District Discretionary Lottery Funds	3344	10,385.00
Class Size Reduction Operating Funds	3355	3,053,628.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	181,000.00
Preschool Projects	3372	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	82,474.00
Total State	3300	22,741,837.00
<i>LOCAL:</i>		
District School Taxes	3411	2,317,355.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	
Investment Income	3430	3,000.00
Preschool Program Fees	3471	75,000.00
Miscellaneous Local Sources	3490	250,000.00
Total Local	3400	2,645,355.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>25,602,192.00</b>

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020**

**SECTION II. GENERAL FUND - FUND 100 (Continued)**

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<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	523,739.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	523,739.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>523,739.00</b>
Fund Balance, July 1, 2019	2800	1,981,725.00
<b>TOTAL ESTIMATED REVENUES, OTHER  FINANCING SOURCES AND FUND BALANCE</b>		<b>28,107,656.00</b>

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020**

**SECTION II. GENERAL FUND - FUND 110 EXPENDITURES**

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>									
Instruction	5000	14,249,031.64	10,350,520.00	2,708,185.65	424,645.00	0.00	382,429.30	183,268.55	199,983.14
Student Support Services	6100	882,976.48	561,210.00	153,773.00	164,493.48	0.00	0.00	3,500.00	0.00
Instructional Media Services	6200	632,445.00	441,589.00	107,957.00	45,812.00	0.00	19,327.00	16,760.00	1,000.00
Instruction and Curriculum Development Services	6300	772,765.00	610,085.00	162,680.00	0.00	0.00	0.00		0.00
Instructional Staff Training Services	6400	237,936.00	81,988.00	30,739.00	58,454.00	0.00	500.00	250.00	66,005.00
Instruction-Related Technology	6500	316,075.69	158,335.00	44,527.00	57,607.00	0.00	600.00	55,006.69	
Board	7100	273,561.00	135,270.00	88,391.00	18,400.00	0.00	300.00	1,200.00	30,000.00
General Administration	7200	213,020.00	135,506.00	63,739.00	5,375.00	0.00	500.00	400.00	7,500.00
School Administration	7300	1,837,328.00	1,389,292.00	438,416.00	2,950.00	0.00	3,120.00	2,950.00	600.00
	7400	85,000.00	0.00	0.00		0.00		85,000.00	
Fiscal Services	7500	358,429.00	215,413.00	70,866.00	61,650.00	0.00	6,500.00	0.00	4,000.00
Food Service	7600	0.00	0.00	0.00		0.00	0.00		0.00
Central Services	7700	466,607.00	285,440.00	86,617.00	86,350.00	0.00	2,200.00	2,000.00	4,000.00
Student Transportation Services	7800	1,333,343.61	695,444.80	233,398.81	35,350.00	185,000.00	133,150.00	16,000.00	35,000.00
Operation of Plant	7900	3,086,142.29	567,705.99	361,285.30	1,026,176.00	1,045,450.00	53,925.00	11,600.00	20,000.00
Maintenance of Plant	8100	1,995,566.25	416,381.00	133,239.00	1,250,212.83	200.00	123,450.00	72,083.42	0.00
Administrative Technology Services	8200	42,600.00	0.00	0.00	41,000.00	0.00	0.00	1,600.00	0.00
<b>TOTAL APPROPRIATIONS</b>		<b>26,782,826.96</b>	<b>16,044,179.79</b>	<b>4,683,813.76</b>	<b>3,278,475.31</b>	<b>1,230,650.00</b>	<b>726,001.30</b>	<b>451,618.66</b>	<b>368,088.14</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
	9700	0.00							
<b>TOTAL OTHER FINANCING USES</b>									
		0.00							
<b>Nonspendable Fund Balance</b>									
	2710	0.00							
<b>Restricted Fund Balance</b>									
	2720	0.00							
<b>Committed Fund Balance</b>									
	2730	0.00							
<b>Assigned Fund Balance</b>									
	2740	0.00							
<b>Unassigned Fund Balance</b>									
	2750	1,324,829.05							
	2700	1,324,829.05							
<b>TOTAL ENDING FUND BALANCE</b>									
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>									
		<b>28,107,656.01</b>							

<b>General Fund Revenue:</b>	<b>25,602,192.00</b>
<b>Unassigned Fund Balance:</b>	<b>1,324,829.05</b>
<b>Budgeted Reserves:</b>	<b>5.17%</b>
<b>Minimum Unassigned Fund Balance (3%)</b>	<b>768,065.76</b>

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION III. SPECIAL REVENUE FUNDS -**  
**FOOD SERVICES - FUND 710**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	1,676,061.00
USDA-Donated Commodities	3265	200,000.00
Total Federal Through State and Local	3200	1,876,061.00
<i>STATE:</i>		
School Breakfast Supplement	3337	11,000.00
School Lunch Supplement	3338	16,000.00
Total State	3300	27,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Food Service	3450	28,950.00
Other Miscellaneous Local Sources	3495	2,150.00
Total Local	3400	31,100.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,934,161.00</b>
Fund Balance, July 1, 2019	2800	0.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>1,934,161.00</b>
<b>APPROPRIATIONS</b>	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	612,317.00
Employee Benefits	200	240,000.00
Purchased Services	300	45,000.00
Energy Services	400	0.00
Materials and Supplies	500	946,000.00
Capital Outlay	600	10,000.00
Other	700	35,500.00
Other Capital Outlay	600	0.00
Transfers to General Fund	910	0.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,888,817.00</b>
Fund Balance, June 30, 2020	2700	45,344.00
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>1,934,161.00</b>

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
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**SECTION IV. SPECIAL REVENUE FUNDS -  
OTHER FEDERAL PROGRAMS - FUND 410**

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<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	76,882.00
Teacher and Principal Training and Recruiting - Title II	3225	124,958.00
Math and Science Partnerships - Title II, Part B	3226	0.00
Individuals with Disabilities Education Act (IDEA)	3230	760,648.00
Elementary and Secondary Education Act, Title I	3240	866,775.00
Twenty-First Century Schools - Title IV	3242	0.00
Miscellaneous Federal Through State	3299	566,000.00
Total Federal Through State And Local	3200	2,395,263.00
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	0.00
Total State	3300	0.00
<i>LOCAL:</i>		
<b>TOTAL ESTIMATED REVENUES</b>		2,395,263.00

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**DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ending June 30, 2020**

**SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 410 EXPENDITURES**

	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
<b>APPROPRIATIONS</b>									
Instruction	5000	1,856,281.00	1,305,481.00	335,800.00	120,000.00		75,000.00	15,000.00	5,000.00
Student Support Services	6100	120,934.00			120,934.00				
Instructional Media Services	6200	0.00							
Instruction and Curriculum Development Services	6300	256,853.00	160,000.00	44,800.00	50,000.00		2,053.00		
Instructional Staff Training Services	6400	88,630.00	54,800.00	13,780.00	20,050.00				
Instruction-Related Technology	6500	0.00							
Board	7100	0.00							
General Administration	7200	53,178.00							53,178.00
School Administration	7300	0.00							
Facilities Acquisition and Construction	7400	0.00							
Fiscal Services	7500	0.00							
Food Services	7600	0.00							
Central Services	7700	1,000.00					1,000.00		
Student Transportation Services	7800	18,387.00	15,000.00	2,387.00		1,000.00			
Operation of Plant	7900	0.00							
Maintenance of Plant	8100	0.00							
Administrative Technology Services	8200	0.00							
Community Services	9100	0.00							
Other Capital Outlay	9300	0.00							
<b>TOTAL APPROPRIATIONS</b>		<b>2,395,263.00</b>	<b>1,535,281.00</b>	<b>396,767.00</b>	<b>310,984.00</b>	<b>1,000.00</b>	<b>78,053.00</b>	<b>15,000.00</b>	<b>58,178.00</b>
<b>OTHER FINANCING USES:</b>									
<i>Transfers Out: (Function 9700)</i>									
Total Transfers Out	9700	0.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>							
<b>TOTAL ENDING FUND BALANCE</b>	2700	0.00							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>2,395,263.00</b>							

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION VII. DEBT SERVICE FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>
<i>STATE SOURCES:</i>			
CO&DS Withheld for SBE/COBI Bonds	3322	80,000.00	80,000.00
SBE/COBI Bond Interest	3326	8,250.00	8,250.00
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	0.00	
<b>Total State Sources</b>	<b>3300</b>	<b>88,250.00</b>	<b>88,250.00</b>
<i>LOCAL SOURCES:</i>			
Investment Income	3430	0.00	0.00
<b>Total Local Sources</b>	<b>3400</b>	<b>0.00</b>	<b>0.00</b>
Transfers In	3600	0.00	
Fund Balance, July 1, 2019	2800	6,095.00	6,095.00
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>94,345.00</b>	<b>94,345.00</b>

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>210 SBE/COBI Bonds</b>
<i>Debt Service: (Function 9200)</i>			
Redemption of Principal	710	80,000.00	80,000.00
Interest	720	8,250.00	8,250.00
Dues and Fees	730	0.00	
Miscellaneous	790	0.00	
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>88,250.00</b>	<b>88,250.00</b>
<b>OTHER FINANCING USES:</b>			
<i>Transfers Out: (Function 9700)</i>			
To General Fund	910	0.00	
To Capital Projects Funds	930	0.00	
To Special Revenue Funds	940	0.00	
Interfund (Debt Service Only)	950	0.00	
To Permanent Funds	960	0.00	
To Internal Service Funds	970	0.00	
To Enterprise Funds	990	0.00	
<b>Total Transfers Out</b>	<b>9700</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL OTHER FINANCING USES</b>		<b>0.00</b>	<b>0.00</b>
Nonspendable Fund Balance	2710	0.00	
Restricted Fund Balance	2720	6,095.00	6,095.00
Committed Fund Balance	2730	0.00	
Assigned Fund Balance	2740	0.00	
Unassigned Fund Balance	2750	0.00	
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>6,095.00</b>	<b>6,095.00</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>94,345.00</b>	<b>94,345.00</b>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY  
DISTRICT SUMMARY BUDGET  
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SECTION VIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	390 Other Capital Projects
<i>STATE SOURCES:</i>					
CO&DS Distributed	3321	30,000.00	30,000.00		
Interest on Undistributed CO&DS	3325	0.00			
Public Education Capital Outlay (PECO)	3391	0.00			
Other Miscellaneous State Revenues	3399	0.00			
Total State Sources	3300	30,000.00	30,000.00	0.00	0.00
<i>LOCAL SOURCES:</i>					
District Local Capital Improvement Tax	3413	763,296.00		763,296.00	0.00
Investment Income	3430	550.00	0.00	250.00	300.00
Total Local Sources	3400	763,846.00	0.00	763,546.00	0.00
<b>TOTAL ESTIMATED REVENUES</b>		793,846.00	30,000.00	763,546.00	300.00
<b>OTHER FINANCING SOURCES</b>					
<i>Transfers In:</i>					
Interfund (Capital Projects Only)	3650	212,807.31			212,807.31
<b>TOTAL OTHER FINANCING SOURCES</b>		212,807.31			212,807.31
Fund Balance, July 1, 2019	2800	274,183.87	58,129.55	0.00	216,054.32
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		1,280,837.18	88,129.55	763,546.00	429,161.63

APPROPRIATIONS	Account Number	Totals	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F	390 Other Capital Projects
<i>Appropriations: (Functions 7400/9200)</i>					
Redemption of Principal	710	191,107.89	0.00	0.00	191,107.89
Interest	720	21,699.42			21,699.42
<b>TOTAL APPROPRIATIONS</b>		212,807.31	0.00	0.00	212,807.31
<b>OTHER FINANCING USES:</b>					
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	550,738.69		550,738.69	
To Debt Service Funds	920	0.00			
Interfund (Capital Projects Only)	950	212,807.31		212,807.31	
Total Transfers Out	9700	763,546.00	0.00	763,546.00	0.00
<b>TOTAL OTHER FINANCING USES</b>		763,546.00	0.00	763,546.00	0.00
Restricted Fund Balance, June 30, 2020	2720	88,129.55	88,129.55	0.00	
Assigned Fund Balance, June 30, 2020	2740	216,354.32			216,354.32
<b>TOTAL ENDING FUND BALANCES</b>	2700	304,483.87	88,129.55	0.00	216,354.32
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		1,280,837.18	88,129.55	763,546.00	429,161.63

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**For Fiscal Year Ending June 30, 2020**

**SECTION XI. INTERNAL SERVICE FUNDS**

ESTIMATED REVENUES	Account Number	Totals	810 Other Internal Service
<i>NONOPERATING REVENUES:</i>			
Investment Income	3430	0.00	10,000.00
Gifts, Grants and Bequests	3440	0.00	
Other Miscellaneous Local Sources	3495	0.00	
Loss Recoveries	3740	0.00	
Gain on Disposition of Assets	3780	0.00	
Total Nonoperating Revenues		0.00	10,000.00
<i>Transfers In:</i>			
From General Fund	3610	0.00	
From Debt Service Funds	3620	0.00	
From Capital Projects Funds	3630	0.00	
From Special Revenue Funds	3640	0.00	
Interfund (Internal Service Funds Only)	3650	0.00	
From Permanent Funds	3660	0.00	
From Enterprise Funds	3690	0.00	
Total Transfers In	3600	0.00	0.00
Fund Balance, July 1, 2019	2880	0.00	1,751,149.00
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		0.00	1,761,149.00
ESTIMATED EXPENSES	Object		
<i>NONOPERATING EXPENSES: (Function 9900)</i>			
Interest	720	0.00	
Loss on Disposition of Assets	810	0.00	0.00
Total Nonoperating Expenses		0.00	0.00
<i>Transfers Out: (Function 9700)</i>			
To General Fund	910	0.00	
To Debt Service Funds	920	0.00	
To Capital Projects Funds	930	0.00	
To Special Revenue Funds	940	0.00	
Interfund Transfers (Internal Service Funds Only)	950	0.00	
To Permanent Funds	960	0.00	
To Enterprise Funds	990	0.00	
Total Transfers Out	9700	0.00	0.00
Fund Balance, June 30, 2020	2780	0.00	1,761,149.00
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		0.00	1,761,149.00