



# TENTATIVE BUDGET 2024-2025

HOLMES COUNTY SCHOOL BOARD  
307 W. NORTH AVE.  
BONIFAY, FL 32425

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**  
**DISTRICT SUMMARY BUDGET**  
**Fiscal Year 2024-25**

**SECTION I. ASSESSMENT AND MILLAGE LEVIES**

A. Certified Taxable Value of Property in County by Property Appraiser		<b>739,998,966</b>
B. Millage Levies on Nonexempt Property:		<b>DISTRICT MILLAGE LEVIES</b>
	Nonvoted	Voted
1. Required Local Effort	2.7440	2.7440
2. Prior-Period Funding Adjustment Millage	0.0020	0.0020
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
TOTAL MILLS	4.9940	0.0000

**BUDGET SUMMARY**  
**The Holmes County School District**  
Fiscal Year 2024-2025

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	2.746
Discretionary Operating	0.748
Local Capital Improvement (Capital Outlay)	1.500
<b>Total</b>	<b>4.994</b>

ESTIMATED REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Svc. Fund	Total All Funds
Federal	100,000	5,366,108	0	0	0	5,466,108
State Sources	25,847,126	31,000	0	93,000	0	25,971,126
Local Sources	2,960,556	110,000	0	1,191,998	40,000	4,302,554
<b>TOTAL SOURCES</b>	<b>28,907,682</b>	<b>5,507,108</b>	<b>0</b>	<b>1,284,998</b>	<b>40,000</b>	<b>35,739,788</b>
Transfers In	1,199,998	0	0	0	0	1,199,998
Fund Balances-July 1, 2024	900,000	302,174	0	272,475	1,614,220	3,088,869
<b>TOTAL REVENUES, TRANSFERS, AND FUND BALANCES/NET POSITION</b>	<b>31,007,680</b>	<b>5,809,282</b>	<b>0</b>	<b>1,557,473</b>	<b>1,654,220</b>	<b>40,028,655</b>
<b>APPROPRIATIONS/EXPENDITURES</b>						
Instruction	15,857,103	1,821,070	0	0	0	17,678,173
Pupil Personnel Services	1,051,807	123,888	0	0	0	1,175,694
Instructional Media Services	665,981	10,600	0	0	0	676,581
Instructional Curriculum Services	818,907	293,310	0	0	0	1,112,217
Instructional Staff Training	221,315	223,277	0	0	0	444,592
Instructional Technology	301,986	11,257	0	0	0	313,243
Board of Education	319,751	0	0	0	0	319,751
General Administration	332,047	54,994	0	0	0	387,040
School Administration	2,370,394	0	0	0	0	2,370,394
Facilities Acquisition and Construction	0	0	0	0	0	0
Fiscal Services	492,292	0	0	0	0	492,292
Food Services	700	2,271,500	0	0	0	2,272,200
Central Services	480,992	11,212	0	0	0	492,204
Pupil Transportation Services	1,568,550	0	0	0	0	1,568,550
Operation of Plant	4,363,361	0	0	0	0	4,363,361
Maintenance of Plant	1,003,568	686,000	0	0	0	1,689,568
Administrative Technology Services	24,300	0	0	0	0	24,300
Community Services	3,300	0	0	0	0	3,300
Debt Service	231,328	0	0	0	0	231,328
<b>TOTAL APPROPRIATIONS / EXPENDITURES:</b>	<b>30,107,680</b>	<b>5,507,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>35,614,788</b>
Transfers Out	0	0	0	1,199,998	0	1,199,998
Fund Balances-June 30, 2025	900,000	302,174	0	357,475	1,654,220	3,213,869
<b>TOTAL TRANSFERS AND FUND BALANCES/ NET POSITION</b>	<b>31,007,680</b>	<b>5,809,282</b>	<b>0</b>	<b>1,557,473</b>	<b>1,654,220</b>	<b>40,028,655</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, 2025**

**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	90,000
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	90,000
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	10,000
Total Federal Through State and Local	3200	10,000
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	22,583,000
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	210,000
State License Tax	3343	13,000
District Discretionary Lottery Funds	3344	-
Class Size Reduction Operating Funds	3355	2,816,126
Voluntary Prekindergarten Program (VPK)	3371	225,000
Other Miscellaneous State Revenues	3399	-
Total State	3300	25,847,126
<i>LOCAL:</i>		
District School Taxes	3411	2,585,556
Investment Income	3430	50,000
Preschool Program Fees	3471	75,000
Miscellaneous Local Sources	3490	250,000
Total Local	3400	2,960,556
<b>TOTAL ESTIMATED REVENUES</b>		<b>28,907,682</b>

<b>OTHER FINANCING SOURCES:</b>		
<i>Transfers In:</i>		
From Capital Projects Funds	3630	1,199,998
From Internal Service Funds	3670	-
Total Transfers In	3600	1,199,998
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,199,998</b>
Fund Balance, July 1, 2024	2800	900,000
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>31,007,680</b>

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

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

<b>APPROPRIATIONS</b>	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	15,857,103	10,500,303	3,849,823	553,700	0	491,600	25,100	436,578
Student Support Services	6100	1,051,807	638,894	262,713	148,600		1,500	0	100
Instructional Media Services	6200	665,981	424,377	162,091	46,700		9,200	19,700	3,913
Instruction and Curriculum Development Services	6300	818,907	613,433	194,574	10,900		0	0	0
Instructional Staff Training Services	6400	221,315	97,817	44,306	64,600		1,400	300	12,892
Instruction-Related Technology	6500	301,986	173,437	59,549	54,200		5,400	9,400	
Board	7100	319,751	161,200	109,051	23,400		300	0	25,800
General Administration	7200	332,047	162,372	103,475	54,900		1,800	200	9,300
School Administration	7300	2,370,394	1,660,170	677,906	9,000		15,000	6,200	2,117
Facilities Acquisition and Construction	7400	0					0	0	
Fiscal Services	7500	492,292	220,965	120,627	143,800		3,000	1,900	2,000
Food Service	7600	700					700	0	0
Central Services	7700	480,992	237,920	91,272	111,800		10,100	4,300	25,600
Student Transportation Services	7800	1,568,550	766,040	298,500	40,400	275,000	175,700	0	12,910
Operation of Plant	7900	4,363,361	659,539	482,464	1,747,800	1,349,100	87,900	11,500	25,058
Maintenance of Plant	8100	1,003,568	501,922	201,647	195,470	0	72,178	31,400	952
Administrative Technology Services	8200	24,300			24,000		0	0	300
Community Services	9100	3,300	0	0	0		3,300		0
Debt Service	9200	231,328							231,328
<b>TOTAL APPROPRIATIONS</b>		<b>30,107,680</b>	<b>16,818,389</b>	<b>6,657,996</b>	<b>3,229,270</b>	<b>1,624,100</b>	<b>879,078</b>	<b>110,000</b>	<b>788,848</b>
<b>OTHER FINANCING USES:</b>									
Nonspendable Fund Balance	2710								
Restricted Fund Balance	2720								
Committed Fund Balance	2730	0							
Assigned Fund Balance	2740	0							
Unassigned Fund Balance	2750	0							
<b>TOTAL ENDING FUND BALANCE</b>	2700	0							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE</b>		<b>30,107,680</b>							

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

**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	2,130,500
USDA-Donated Commodities	3265	0
Total Federal Through State and Local	3200	2,130,500
<i>STATE:</i>		
School Breakfast Supplement	3337	15,000
School Lunch Supplement	3338	16,000
Total State	3300	31,000
<i>LOCAL:</i>		
Investment Income	3430	10,000
Food Service	3450	20,000
Other Miscellaneous Local Sources	3495	80,000
Total Local	3400	110,000
<b>TOTAL ESTIMATED REVENUES</b>		<b>2,271,500</b>
Fund Balance, July 1, 2024	2800	302,174
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>2,573,674</b>

<b>APPROPRIATIONS</b>	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	635,941
Employee Benefits	200	343,363
Purchased Services	300	74,800
Energy Services	400	0
Materials and Supplies	500	1,132,096
Capital Outlay	600	25,000
Other	700	60,300
Other Capital Outlay	600	0
Transfers to General Fund	910	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>2,271,500</b>
Fund Balance, June 30, 2025	2700	302,174
<b>TOTAL APPROPRIATIONS AND FUND BALANCE</b>		<b>2,573,674</b>

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

**SECTION IV. SPECIAL REVENUE FUNDS -**  
**FEDERAL PROGRAMS**

<b>ESTIMATED REVENUES</b>	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Total Federal Through State And Local	3200	3,235,608
<b>TOTAL ESTIMATED REVENUES</b>		<b>3,235,608</b>

*These amounts represent federal awards we have received and estimated expenditures for multi-year grants, such as ARP.*

		<b>2024-2025 BUDGET</b>	<b>2023-2024 EXPENDITURES</b>	
<b>APPROPRIATIONS</b>	Account Number	Object Totals	Object Totals	Increase / (Decrease)
Instruction	5000	1,821,071	3,215,458	(1,394,387)
Student Support Services	6100	123,888	267,497	(143,609)
Instructional Media Services	6200	10,600	11,677	(1,077)
Instruction and Curriculum Development Services	6300	293,310	303,427	(10,117)
Instructional Staff Training Services	6400	223,277	272,738	(49,462)
Instruction-Related Technology	6500	11,257	218,945	(207,688)
General Administration	7200	54,994	141,937	(86,944)
School Administration	7300	0	43,499	(43,499)
Fiscal Services	7500	0	5,113	(5,113)
Food Service	7600	0	30,236	(30,236)
Central Services	7700	11,212	57,683	(46,471)
Student Transportation Services	7800	0	38,423	(38,423)
Operation of Plant	7900	0	65,840	(65,840)
Maintenance of Plant	8100	686,000	604,240	81,760
Community Services	9100	0	682	(682)
<b>TOTAL APPROPRIATIONS</b>		<b>3,235,608</b>	<b>5,277,396</b>	<b>(2,041,788)</b>

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

**SECTION VIII. CAPITAL PROJECTS FUNDS**

<b>ESTIMATED REVENUES</b>	<b>Account Number</b>	<b>Totals</b>	<b>360 Capital Outlay and Debt Service</b>	<b>370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)</b>	<b>390 Other Capital Projects</b>
<i>STATE SOURCES:</i>					
CO&DS Distributed	3321	90,600	90,600		
Interest on Undistributed CO&DS	3325	2,400	2,400		
Public Education Capital Outlay (PECO)	3391	0			
Other Miscellaneous State Revenues	3399	0			
<b>Total State Sources</b>	<b>3300</b>	<b>93,000</b>	<b>93,000</b>	<b>0</b>	<b>0</b>
<i>LOCAL SOURCES:</i>					
District Local Capital Improvement Tax	3413	1,181,998		1,181,998	0
Investment Income	3430	10,000	500	7,500	2,000
<b>Total Local Sources</b>	<b>3400</b>	<b>1,191,998</b>	<b>500</b>	<b>1,189,498</b>	<b>0</b>
<b>TOTAL ESTIMATED REVENUES</b>		<b>1,284,998</b>	<b>93,500</b>	<b>1,189,498</b>	<b>2,000</b>
<b>OTHER FINANCING SOURCES</b>					
<i>Transfers In:</i>					
Interfund (Capital Projects Only)	3650	0	0	0	0
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Fund Balance, July 1, 2024	2800	272,475	0	0	272,475
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES</b>		<b>1,557,473</b>	<b>93,500</b>	<b>1,189,498</b>	<b>274,475</b>

<b>APPROPRIATIONS</b>	<b>Account Number</b>	<b>Totals</b>	<b>360.0 Capital Outlay and Debt Service</b>	<b>370.0 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)</b>	<b>390.0 Other Capital Projects</b>
<i>Appropriations: (Functions 7400/9200)</i>					
Redemption of Principal	710	0	0	0	0
Interest	720	0			0
<b>TOTAL APPROPRIATIONS</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>OTHER FINANCING USES:</b>					
<i>Transfers Out: (Function 9700)</i>					
To General Fund	910	1,199,998	93,500	1,106,498	0
To Debt Service Funds	920	0			
Interfund (Capital Projects Only)	950	0			
<b>Total Transfers Out</b>	<b>9700</b>	<b>1,199,998</b>	<b>93,500</b>	<b>1,106,498</b>	<b>0</b>
<b>TOTAL OTHER FINANCING USES</b>		<b>1,199,998</b>	<b>93,500</b>	<b>1,106,498</b>	<b>0</b>
Restricted Fund Balance, June 30, 2025	2720	357,475	0	83,000	274,475
Assigned Fund Balance, June 30, 2025	2740	0			
<b>TOTAL ENDING FUND BALANCES</b>	<b>2700</b>	<b>357,475</b>	<b>0</b>	<b>83,000</b>	<b>274,475</b>
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES</b>		<b>1,557,473</b>	<b>93,500</b>	<b>1,189,498</b>	<b>274,475</b>



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

**INTERNAL SERVICE FUNDS**

<b>ESTIMATED REVENUES</b>	Account Number	810 Other Internal Service
<i>NONOPERATING REVENUES:</i>		
Investment Income	3430	40,000.00
Total Nonoperating Revenues		40,000.00
<i>Transfers In:</i>		
Fund Balance, July 1, 2024	2880	1,614,219.00
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION</b>		1,654,219.00
<b>ESTIMATED EXPENSES</b>	Object	
<i>NONOPERATING EXPENSES: (Function 9900)</i>		
Interest	720	
Loss on Disposition of Assets	810	0.00
Total Nonoperating Expenses		0.00
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
Total Transfers Out	9700	
Fund Balance, June 30, 2025	2780	1,654,219.00
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION</b>		1,654,219.00