

# Holmes County School Board

## Budget Workshop

July 20, 2010

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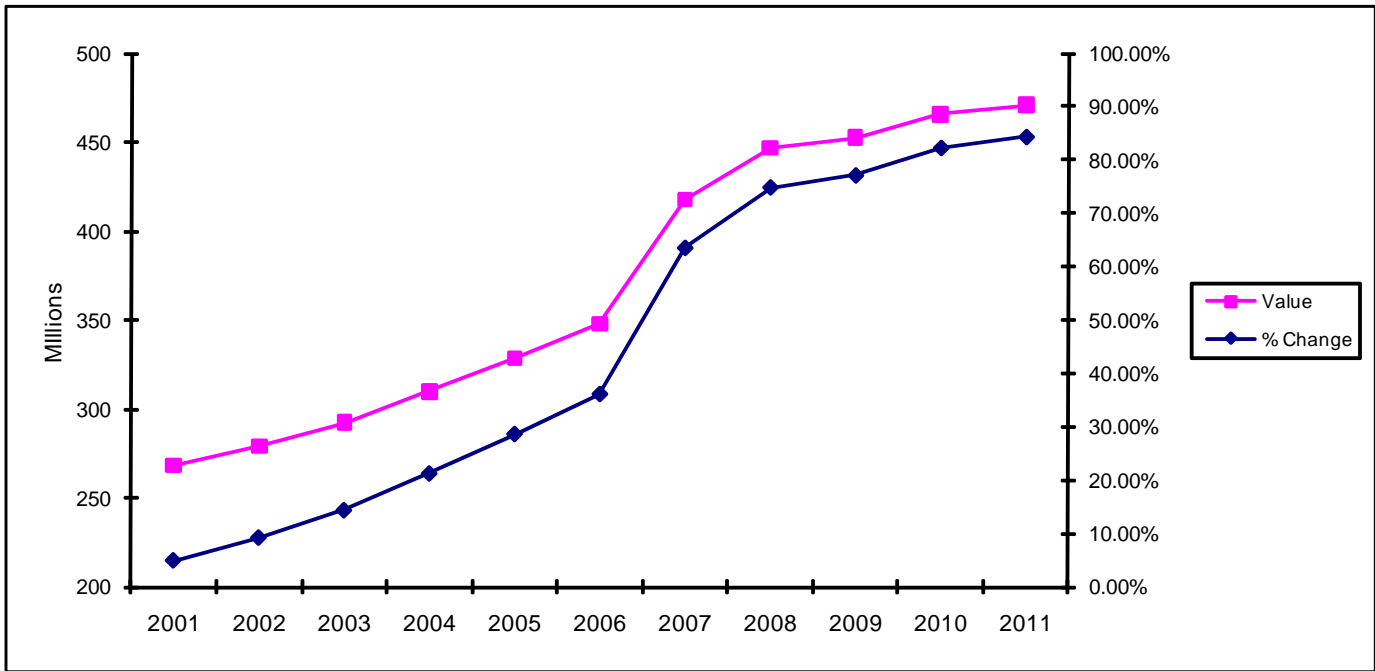
## Millage, Property Taxes, and Facilities

Holmes County School Board  
 Educational Funding Elements  
 2010-2011

<b>Funding Elements</b>	<b>2010</b>	<b>2011</b>
FEFP BSA (Base Student Allocation)	3,630.62	3,623.76
DCD (District Cost Differential)	0.9079	0.9120
UFTE (Unweighted FTE)	3,288.28	3,291.53
WFTE (Weighted FTE)	3,426.94	3,443.44
Tax Roll	465,661,852	470,882,389
Total Millage	6.286	6.485
RLE (Required Local Effort)	5.288	5.472
Prior Period Funding Adjustment Millage	0.000	0.015
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.250	0.250
Capital Outlay	0.000	0.000
Total Operating Budget	22,139,365	22,174,403
Total Operating Budget State Revenue	18,733,612	18,711,972
Total Operating Budget Local Revenue	3,310,753	3,367,431

# Assessed Value of Property

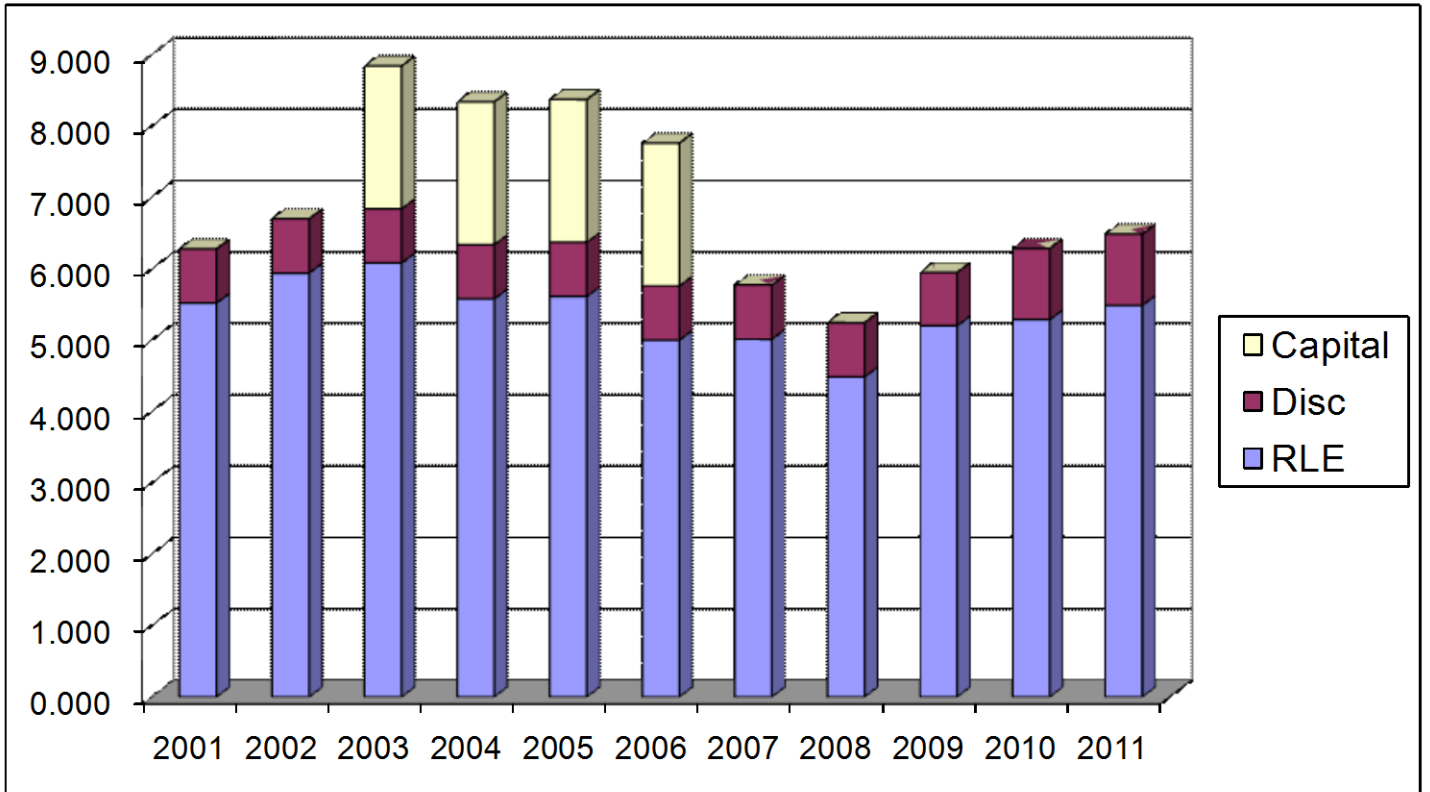
## Ten Year Historical Trend 2010-2011



Note: As tax assessments increase, state FEFP dollars decrease.

	Value	% Change From 2000
<b>2001</b>	268,210,917	4.98%
<b>2002</b>	279,109,947	9.25%
<b>2003</b>	292,158,550	14.36%
<b>2004</b>	309,747,780	21.24%
<b>2005</b>	328,671,981	28.65%
<b>2006</b>	347,805,597	36.14%
<b>2007</b>	417,779,034	63.53%
<b>2008</b>	446,757,465	74.87%
<b>2009</b>	452,493,551	77.11%
<b>2010</b>	465,661,852	82.27%
<b>2011</b>	470,882,389	84.31%

## History of Millage



	<b>RLE</b>	<b>Disc</b>	<b>Capital</b>	<b>Total</b>
<b>2001</b>	<b>5.520</b>	<b>0.760</b>	<b>0.000</b>	<b>6.280</b>
<b>2002</b>	<b>5.940</b>	<b>0.760</b>	<b>0.000</b>	<b>6.700</b>
<b>2003</b>	<b>6.082</b>	<b>0.760</b>	<b>2.000</b>	<b>8.842</b>
<b>2004</b>	<b>5.578</b>	<b>0.760</b>	<b>2.000</b>	<b>8.338</b>
<b>2005</b>	<b>5.612</b>	<b>0.760</b>	<b>2.000</b>	<b>8.372</b>
<b>2006</b>	<b>5.001</b>	<b>0.760</b>	<b>2.000</b>	<b>7.761</b>
<b>2007</b>	<b>5.014</b>	<b>0.760</b>	<b>0.000</b>	<b>5.774</b>
<b>2008</b>	<b>4.485</b>	<b>0.760</b>	<b>0.000</b>	<b>5.245</b>
<b>2009</b>	<b>5.201</b>	<b>0.748</b>	<b>0.000</b>	<b>5.949</b>
<b>2010</b>	<b>5.288</b>	<b>0.998</b>	<b>0.000</b>	<b>6.286</b>
<b>2011</b>	<b>5.487</b>	<b>0.998</b>	<b>0.000</b>	<b>6.485</b>

**Millage**  
**.25 Critical Needs Discretionary Mill**  
**Set Aside Funds**

	<u>2009-10</u>	<u>2010-11</u>	<u>Total</u>
.748 mill computation			
value of .250 mill	110,919	110,610	221,529
compression allocation	<u>375,522</u>	<u>332,905</u>	<u>708,427</u>
total set aside funds	486,441	443,515	<u>929,956</u>
loss of federal stabilization funds			960,241
loss of compression allocation			332,905
loss of .250 mill			<u>110,610</u>
loss of funding for 2011-12			<u>1,403,756</u>
loss of 2011-12 funding over set aside funds			<u><u>473,800</u></u>

Millage Levies  
And  
District Ad Valorem Tax Revenue

Certified Property Tax Value	2009-2010		2010-2011		Difference
	Millage	Amount	Millage	Amount	
	465,661,852		470,882,389		
Required Local Effort	5.288	2,363,923	5.487	2,480,382	0.199
Discretionary Local Effort	0.748	334,382	0.748	338,131	0.000
Discretionary Critical Needs	0.250	111,759	0.250	113,012	0.000
Capital Improvement	0.000	0	0.000	0	0.000
<b>Total</b>	<b>6.286</b>	<b>2,810,064</b>	<b>6.485</b>	<b>2,931,525</b>	<b>0.199</b>

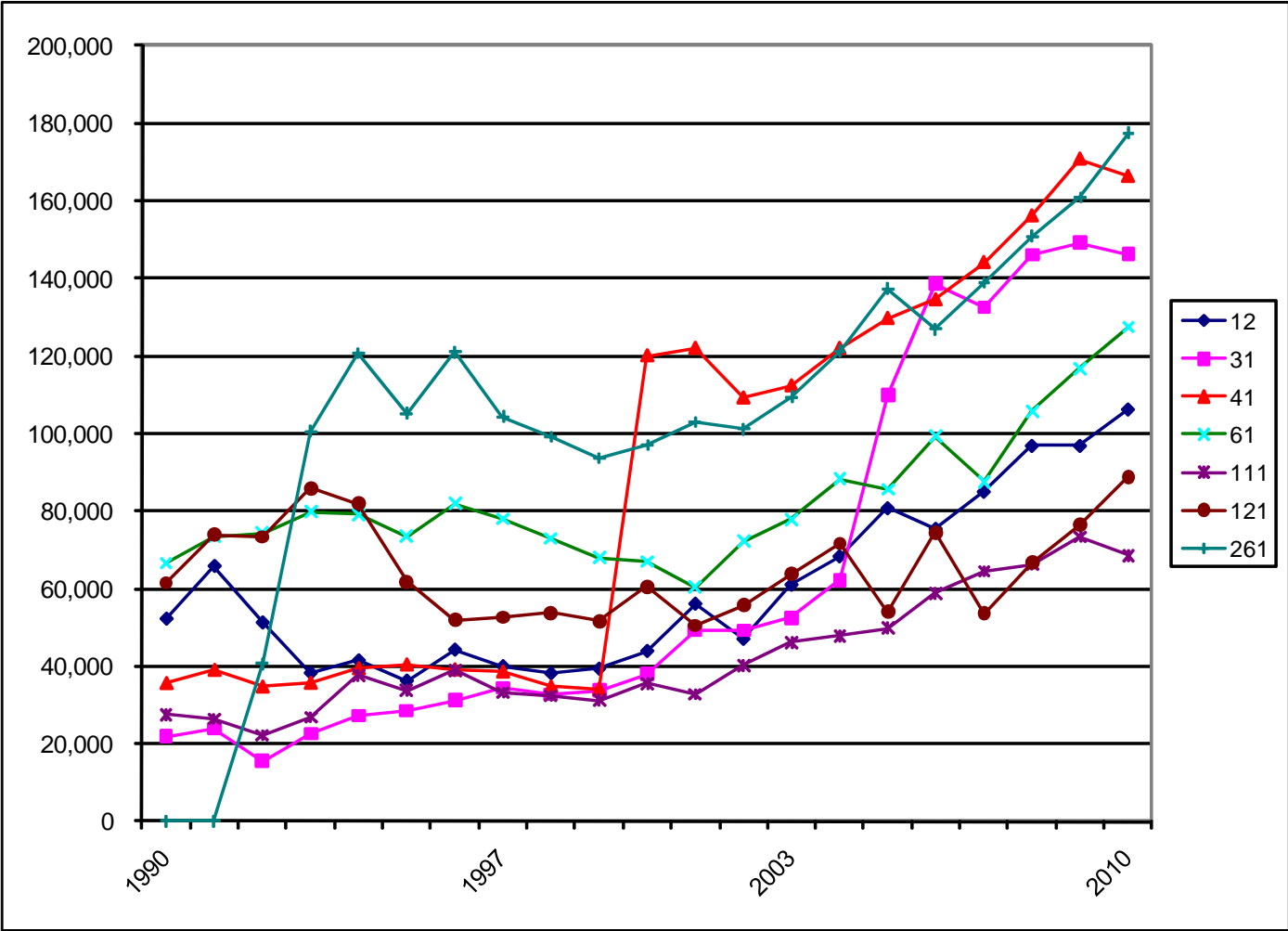
**Impact on a \$100,000 property with a \$50,000 homestead exemption:**

Value Assessed	100,000	
Homestead Exemption	<u>50,000</u>	
Taxable value	\$50,000 @ 6.485 mills for 2010-2011	<b>324.25</b>
Taxable value	\$50,000 @ 6.286 mills for 2009-2010	<u><b>314.30</b></u>
<b>Total annual tax change assuming no change in assessed value</b>		<u><u><b>9.95</b></u></u>



# Holmes County School Board Operation of Plant - Energy Costs

## All Schools

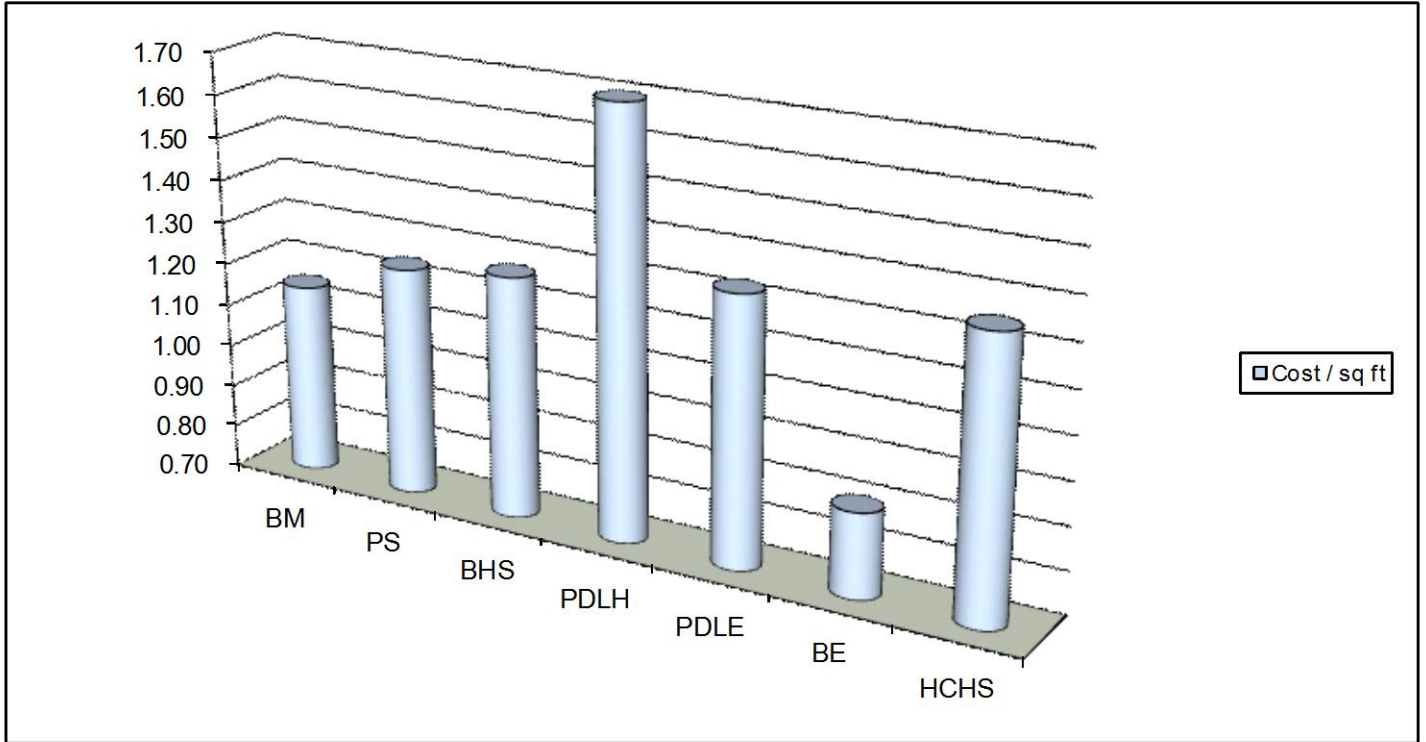


	BM 12	PS 31	BHS 41	PDLH 61	PDLE 111	BE 121	HCHS 261
<b>0</b>	<b>106,257</b>	<b>146,281</b>	<b>166,278</b>	<b>127,527</b>	<b>68,632</b>	<b>88,924</b>	<b>177,455</b>
<b>Rank</b>	<b>5</b>	<b>3</b>	<b>2</b>	<b>4</b>	<b>7</b>	<b>6</b>	<b>1</b>

(high to low)

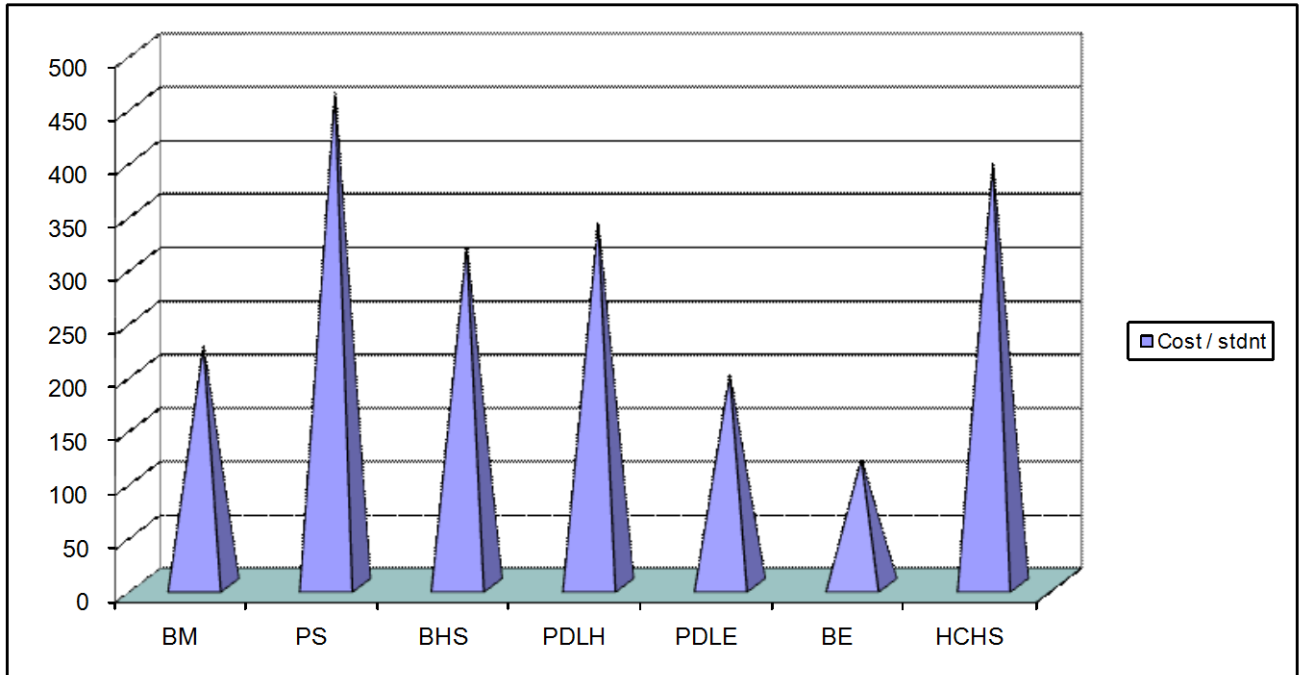
1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	
278,174	311,906	322,943	401,352	439,912	392,509	424,234	395,207	375,173	382,051	
2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
483,570	495,089	493,768	557,216	607,315	675,978	738,039	738,243	816,238	870,509	917,224

## Holmes County School Board Energy Cost Per Square Foot



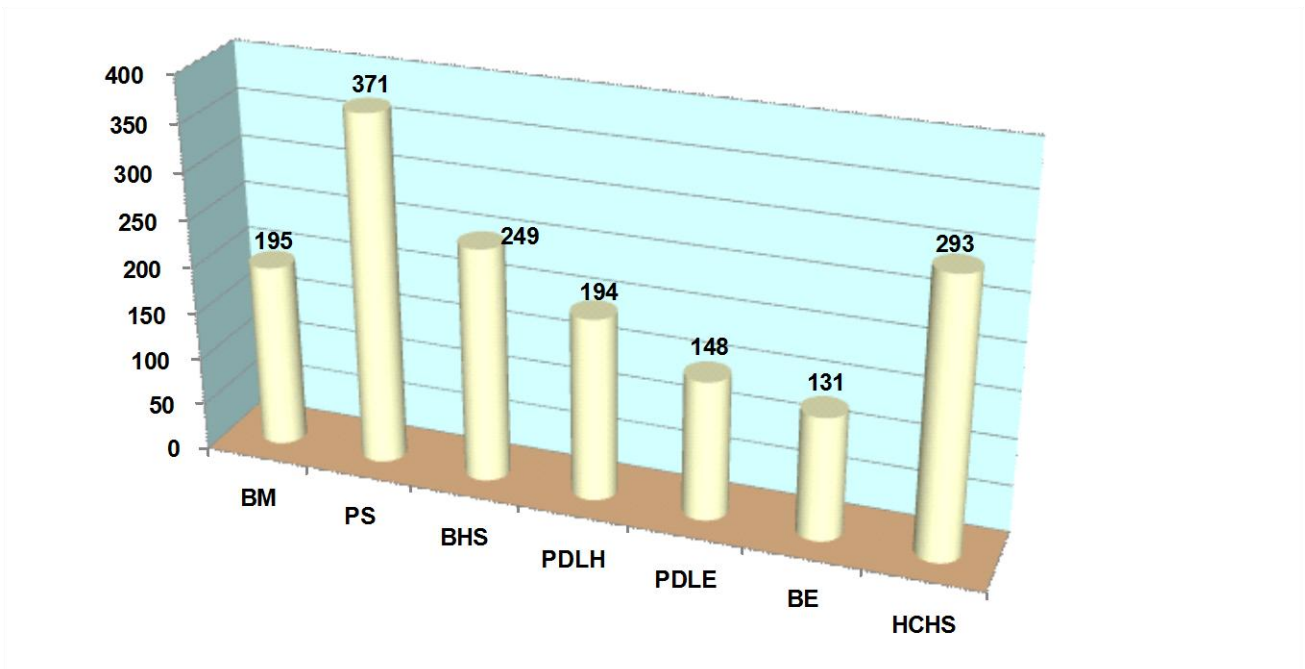
	<b>BM</b>	<b>PS</b>	<b>BHS</b>	<b>PDLH</b>	<b>PDLE</b>	<b>BE</b>	<b>HCHS</b>	
<b>Cost / sq ft</b>	<b>1.15</b>	<b>1.24</b>	<b>1.27</b>	<b>1.75</b>	<b>1.33</b>	<b>0.90</b>	<b>1.35</b>	
<b>Rank</b>	<b>6</b>	<b>5</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>(high to low)</b>
<b>Energy cost</b>	<b>106,257</b>	<b>146,281</b>	<b>166,278</b>	<b>127,527</b>	<b>68,632</b>	<b>88,924</b>	<b>177,455</b>	
<b>Square feet</b>	<b>92,531</b>	<b>117,533</b>	<b>130,629</b>	<b>72,891</b>	<b>51,492</b>	<b>98,576</b>	<b>131,466</b>	

## Holmes County School Board Energy Cost Per Student



	BM	PS	BHS	PDLH	PDLE	BE	HCHS	
<b>Cost / stdnt</b>	<b>224</b>	<b>461</b>	<b>317</b>	<b>339</b>	<b>197</b>	<b>118</b>	<b>395</b>	
<b>Rank</b>	<b>5</b>	<b>1</b>	<b>4</b>	<b>3</b>	<b>6</b>	<b>7</b>	<b>2</b>	<b>(high to low)</b>

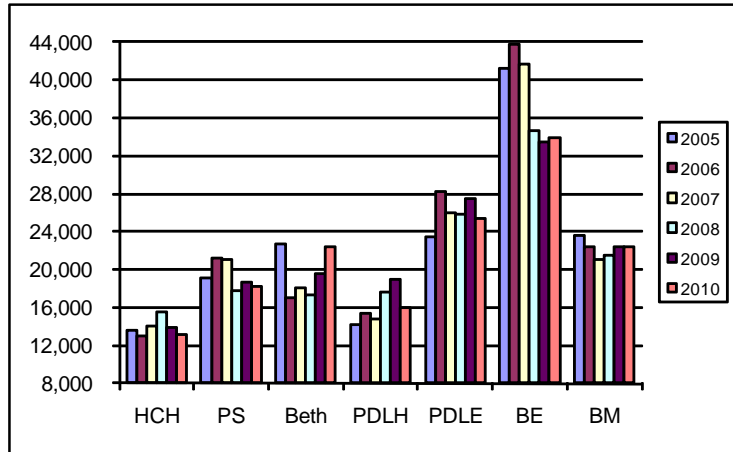
## Square Feet Per Student



	BM	PS	BHS	PDLH	PDLE	BE	HCHS
<b>SF / stdnt</b>	<b>195</b>	<b>371</b>	<b>249</b>	<b>194</b>	<b>148</b>	<b>131</b>	<b>293</b>
<b>Rank</b>	<b>4</b>	<b>1</b>	<b>3</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>2</b>

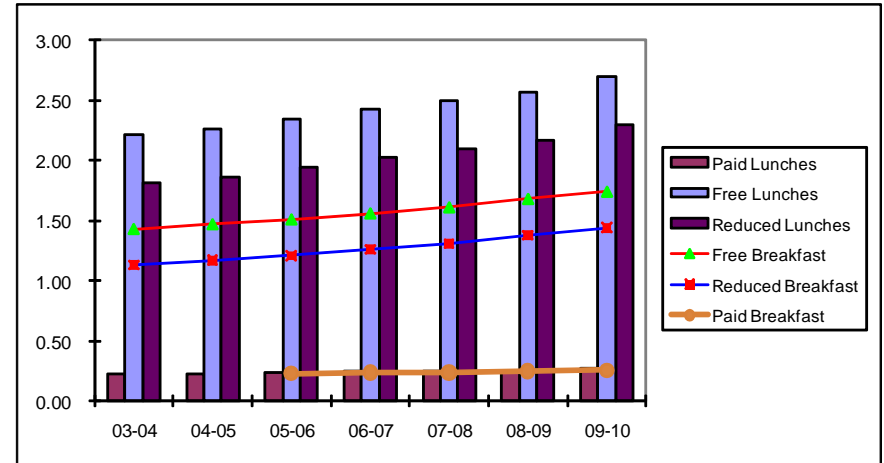
# Food Service

### Holmes County School Board Breakfasts Served



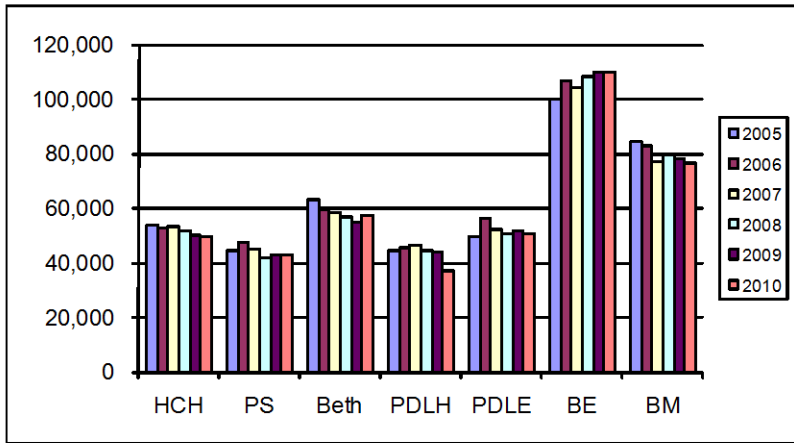
	2005	2006	2007	2008	2009	2010
HCH	13,638	13,064	14,120	15,608	13,931	13,198
PS	19,114	21,155	21,061	17,726	18,704	18,234
Beth	22,708	16,978	18,035	17,405	19,563	22,456
PDLH	14,133	15,463	14,828	17,665	18,969	15,986
PDLE	23,432	28,199	26,049	25,800	27,449	25,360
BE	41,248	43,745	41,704	34,661	33,529	33,978
BM	23,581	22,376	21,084	21,507	22,351	22,372
Totals	157,854	160,980	156,881	150,372	154,496	151,584

### Holmes County School Board Reimbursement Rates For Meals



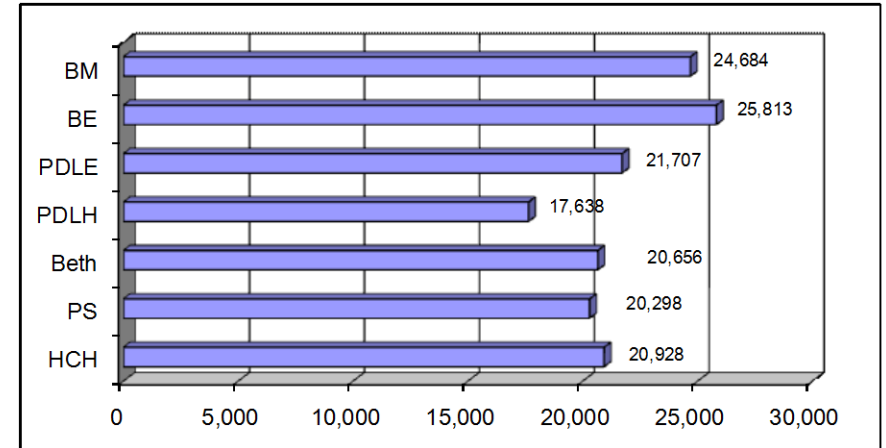
	03-04	04-05	05-06	06-07	07-08	08-09	09-10
Paid Lunches	0.23	0.23	0.24	0.25	0.25	0.24	0.27
Free Lunches	2.21	2.26	2.34	2.42	2.49	2.57	2.70
Reduced Lunches	1.81	1.86	1.94	2.02	2.09	2.17	2.30
Free Breakfast	1.43	1.47	1.51	1.56	1.61	1.68	1.74
Reduced Breakfast	1.13	1.17	1.21	1.26	1.31	1.38	1.44
Paid Breakfast			0.23	0.24	0.24	0.25	0.26

### Holmes County School Board Lunches Served



	2005	2006	2007	2008	2009	2010
HCH	53,574	52,487	53,167	51,711	50,144	49,587
PS	44,489	47,766	45,046	41,798	42,736	42,661
Beth	63,179	59,683	58,612	56,814	54,692	57,276
PDLH	44,481	45,603	46,646	44,285	43,936	36,927
PDLE	49,860	56,173	52,437	50,596	51,862	50,616
BE	100,111	106,660	104,163	108,170	110,036	109,799
BM	84,248	82,683	77,388	79,665	77,935	76,365
<b>Totals</b>	<b>439,942</b>	<b>451,055</b>	<b>437,459</b>	<b>433,039</b>	<b>431,341</b>	<b>423,231</b>

### Holmes County School Board Meals Per Employee



HCH	20,928
PS	20,298
Beth	20,656
PDLH	17,638
PDLE	21,707
BE	25,813
BM	24,684

# Holmes County School Board

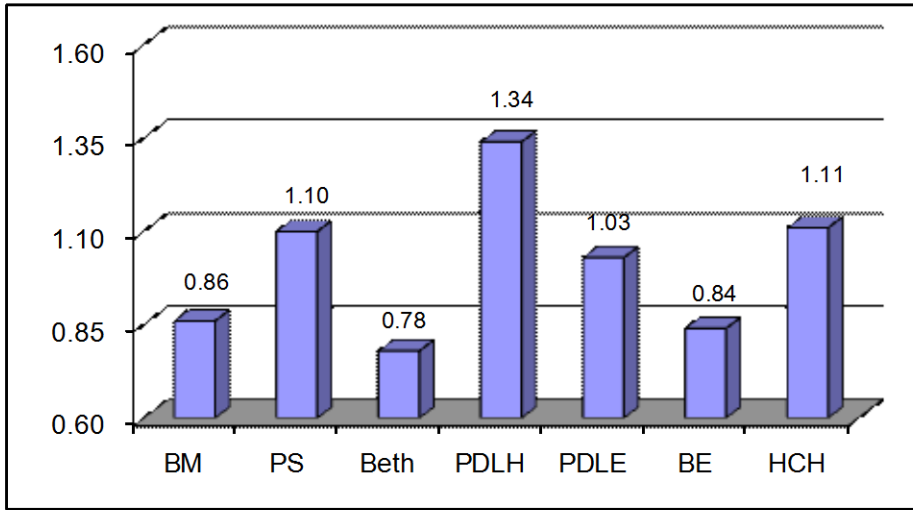
## Analysis of School Food Service

July 2009 Through June 2010

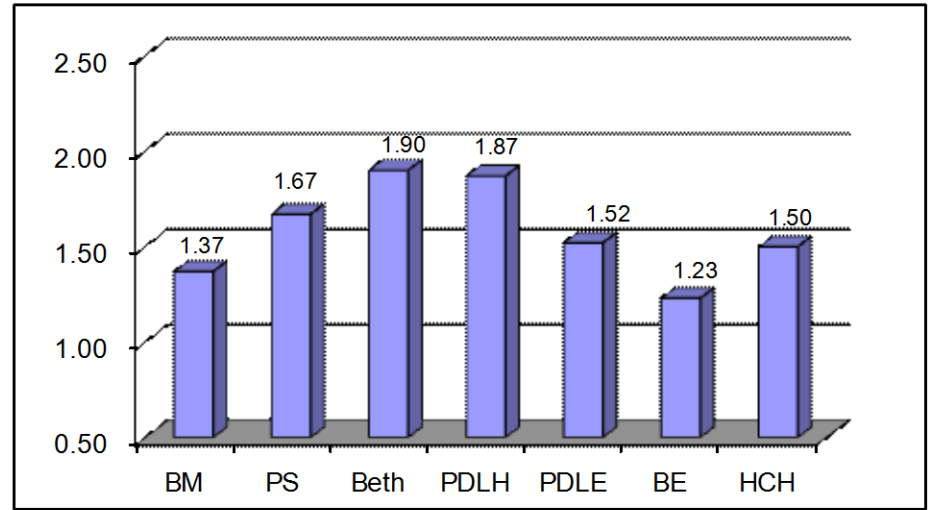
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
<b>Revenues:</b>	246,549	151,135	186,111	125,924	185,369	369,146	151,955	1,416,191
Expenditures	219,676	168,489	213,758	169,691	193,797	298,838	163,518	1,427,767
Net Before District Allocation	26,873	(17,354)	(27,646)	(43,767)	(8,427)	70,308	(11,563)	(11,576)
District revenue, expenditures	(9,454)	(7,476)	(8,461)	(7,059)	(8,264)	(11,807)	(7,575)	(60,096)
Revenue Over (Under) Expenditures	17,419	(24,830)	(36,107)	(50,826)	(16,691)	58,501	(19,138)	(71,672)
<b>Expenditures:</b>								
Total Personnel	84,461	67,094	61,986	70,761	77,989	121,379	69,645	553,315
Non-Personnel	135,215	101,395	151,771	98,930	115,807	177,459	93,873	874,452
Total Expenditures	219,676	168,489	213,758	169,691	193,797	298,838	163,518	1,427,767
Cost of Purchased Food	125,108	94,058	141,518	92,046	107,515	163,077	85,948	809,271
<b>Meals Served:</b>								
Breakfast	22,372	18,234	22,456	15,986	25,360	33,978	13,198	151,584
Lunch	76,365	42,661	57,276	36,927	50,616	109,799	49,587	423,231
Total meals served	98,737	60,895	79,732	52,913	75,976	143,777	62,785	574,815
Employees:	4.00	3.00	3.86	3.00	3.50	5.57	3.00	25.93
<b>Ratios:</b>								
Personnel costs per meal	0.86	1.10	0.78	1.34	1.03	0.84	1.11	0.96
Non-Personnel cost per meal	1.37	1.67	1.90	1.87	1.52	1.23	1.50	1.52
Expenditures per meal	2.22	2.77	2.68	3.21	2.55	2.08	2.60	2.48
Purchase food per meal	1.27	1.54	1.77	1.74	1.42	1.13	1.37	1.41
Meals served per employee	24,684	20,298	20,656	17,638	21,707	25,813	20,928	22,168

# Holmes County School Board

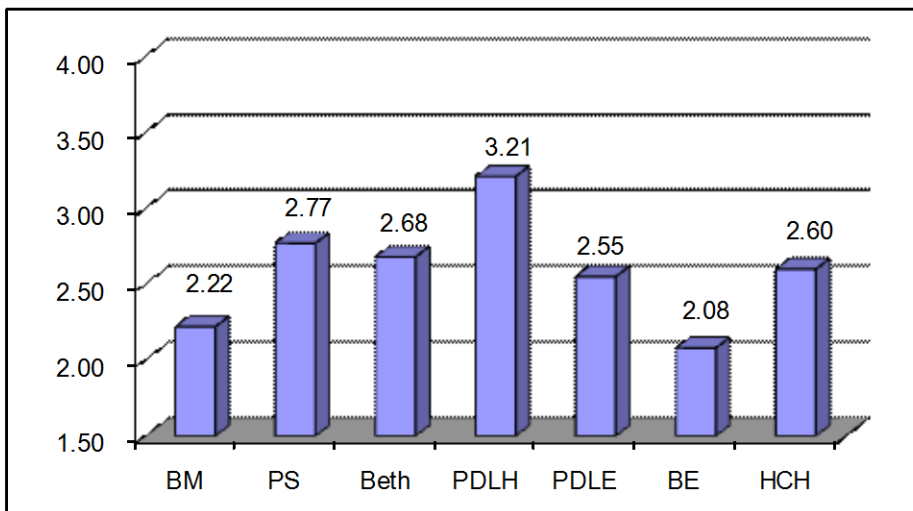
## Personnel Cost Per Meal



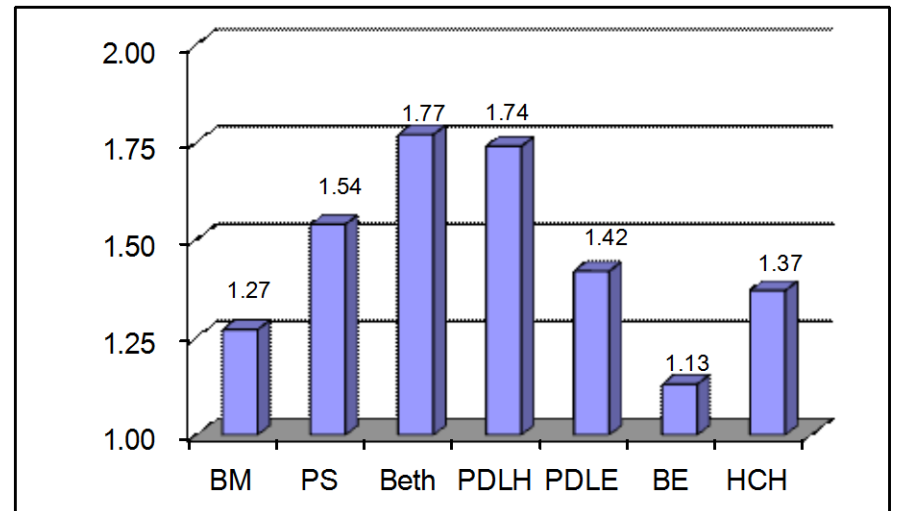
## Non-Personnel Cost Per Meal



## Total Expenditures Per Meal



## Purchased Food Per Meal





## Food Service

	<u>Transfer from General Fund</u>	<u>Commodities</u>	
FY 2004	85,000	67,192	
FY 2005	80,000	53,003	
FY 2006	108,000	60,448	
FY 2007	237,000	58,879	
FY 2008	262,000	32,241	
FY 2009	252,653	55,783	
FY 2010	49,600	55,293	
			increase
	<u>2009-10</u>	<u>2010-11</u>	<u>(decrease)</u>
revenue	<u>1,472,478</u>	<u>1,517,865</u>	<u>45,388</u>
expenses:			
personnel costs	756,917	637,594	(119,322)
non-personnel costs	<u>968,214</u>	<u>929,883</u>	<u>(38,331)</u>
total	<u>1,725,131</u>	<u>1,567,478</u>	<u>(157,654)</u>

# Analysis, Profitability, Projects

Analysis of DOE Calculations			
	July 2007	July 2010	
	2nd calc-2008	2nd calc - 2011	Difference
Florida Education Finance Program	16,714,730	14,235,149	(2,479,581)
Teachers Lead Program	60,194	41,694	(18,500)
Instructional Materials	343,330	269,899	(73,431)
District Discretionary Lottery Funds	245,948	8,152	(237,796)
Transportation	910,531	622,501	(288,030)
Class Size Reduction/Operating Funds	2,938,874	3,261,530	322,656
School Recognition Funds	33,150	128,047	94,897
Stabilization Funds		960,241	960,241
Required Local Effort	1,928,898	2,381,205	452,307
Totals	23,175,655	21,908,418	(1,267,237)

Holmes County School Board  
Cost of Substitute Employees  
General Fund

	2008	2009	2010	inc (decr) 2009 to 2010
BM	39,553	12,371	13,673	1,302
PS	36,401	12,977	10,107	(2,871)
BS	47,713	32,440	30,870	(1,570)
PDLH	40,749	24,578	9,484	(15,094)
PDLE	22,763	11,627	1,625	(10,003)
BE	57,689	26,756	14,867	(11,890)
HCH	51,610	33,352	24,156	(9,196)
Totals	296,479	154,101	104,780	(49,321)

federal funds  
personnel costs

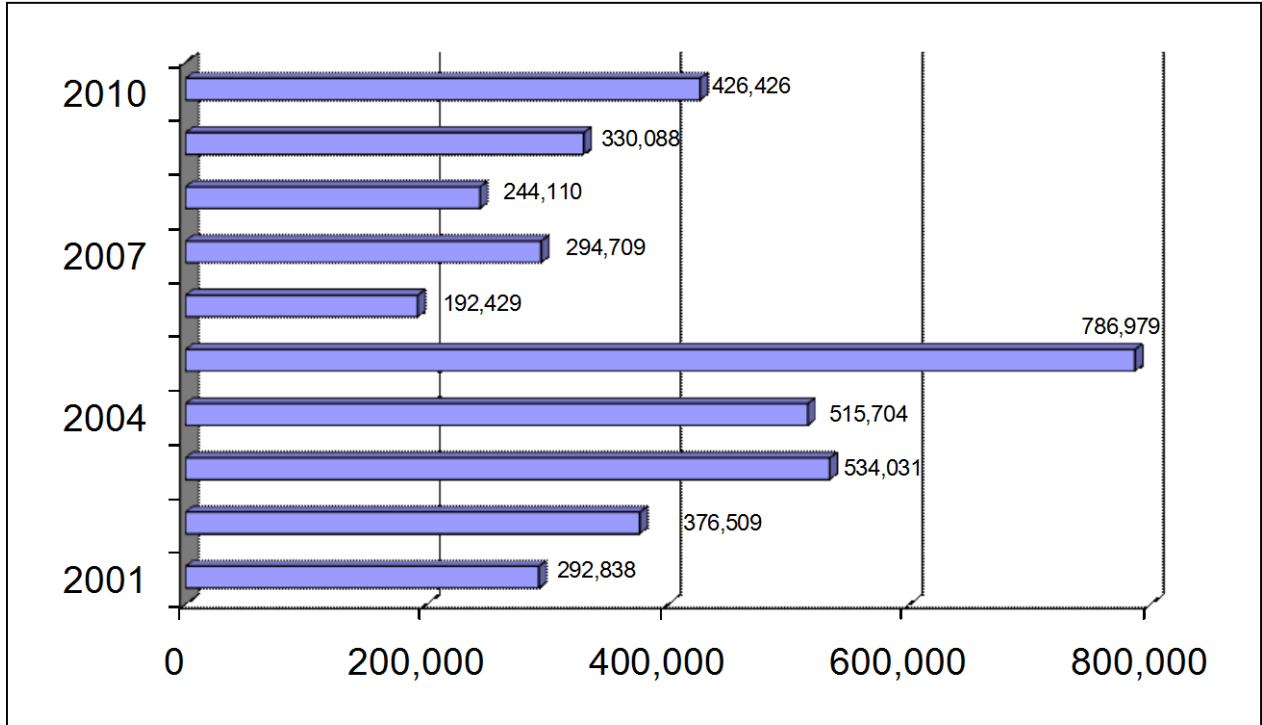
	<u>2009</u>	<u>2010</u>	<u>inr (decr)</u>
federal - other; (fund 410)	2,011,084	1,410,865	(600,219)
federal - arra stabalization; (fund 431)		1,019,065	1,019,065
federal - arra; (fund 431)		70,089	70,089
federal - arra; (fund 432)		<u>430,388</u>	<u>430,388</u>
total	<u>2,011,084</u>	<u>2,930,407</u>	<u>919,323</u>



federal funds  
 comparative non-personnel costs  
 (selected rows are arra funds)

description	proj #	2009	2010	inc (decr)
reimbursable expenses	1043		0	0
idea,part b	4032	316,628	154,612	(162,016)
idea,part b,arra	4033		192,232	192,232
title i part d	4062		27,569	27,569
title i part d local delinq	4063	43,368	66,668	23,300
title i part a nclb	4072	139,853	201,954	62,101
title i,part a basic	4073	185,273	217,829	32,557
title i,part a,ayp	4074	3,750	20,666	16,916
title v, part a	4076		9,395	9,395
title vi,part b,rural ed	4109	49,593	14,609	(34,984)
idea,part b-preschool,arra	4111		6,065	6,065
idea,part b,preschool	4112	720	696	(24)
title ii,part a	4115	34,826	12,295	(22,531)
school lunch equip,arra	4116		57,196	57,196
title ii part d eett	4201	460	445	(14)
title iv part a sdfs	4204	12,651	15,349	2,698
drug free school	4205		144,849	144,849
title i part a school imp	4206	17,944	164,480	146,536
stars	4210		167,546	167,546
carl perkins-voc-rural	4211	38,882	45,079	6,197
special services disadvantaged	4212		5,591	5,591
carl perkins-voc-second	4213	49,113	44,044	(5,069)
carl perkins voc	4214		100,241	100,241
21st cclc nclb title iv part b	4220	103,957	137,343	33,386
wings summer	4221		16	16
edu stabilization fd,arra	4222		7,476	7,476
government services fd,arra	4223		186	186
voc enhance project	4225		19,304	19,304
title i school imp nclb	4226	43,022	12,117	(30,906)
esea title i disadv,arra	4228		321	321
title i school imp initiative	4229	98,809	42,942	(55,867)
reading first ps-pdle	4203	376		(376)
reading first bethlehem	4215	4,162		(4,162)
reading first	4203A	817		(817)
reading first	4215A	4,766		(4,766)
<b>totals</b>		<b>1,148,971</b>	<b>1,889,116</b>	<b>740,146</b>

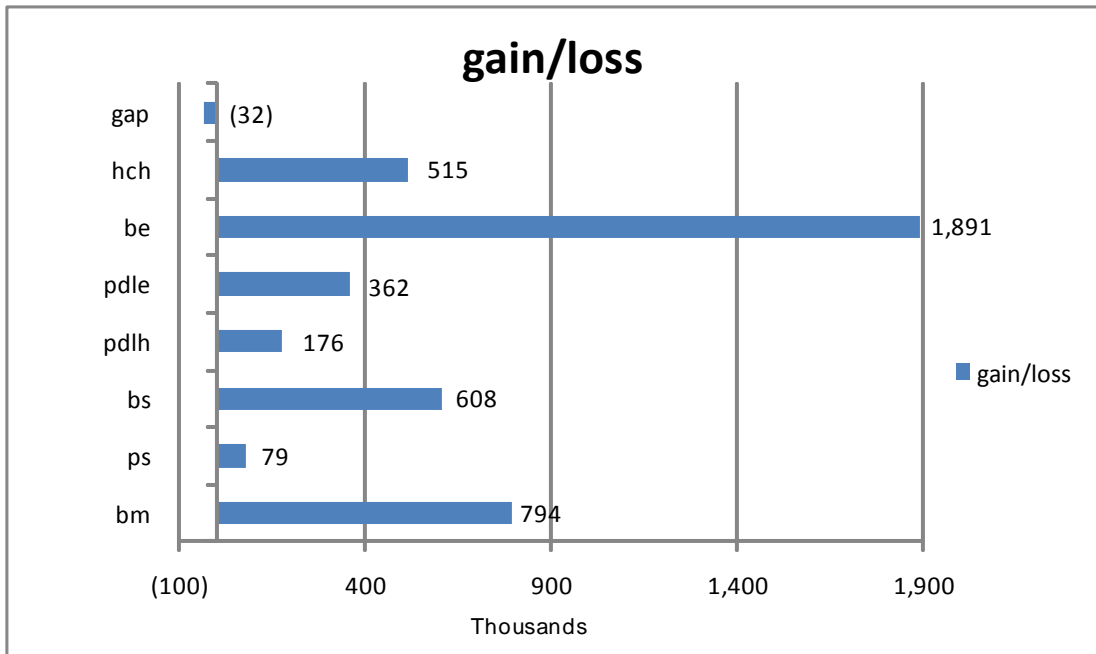
# Terminal Pay Benefits



## Operational Gain/Loss

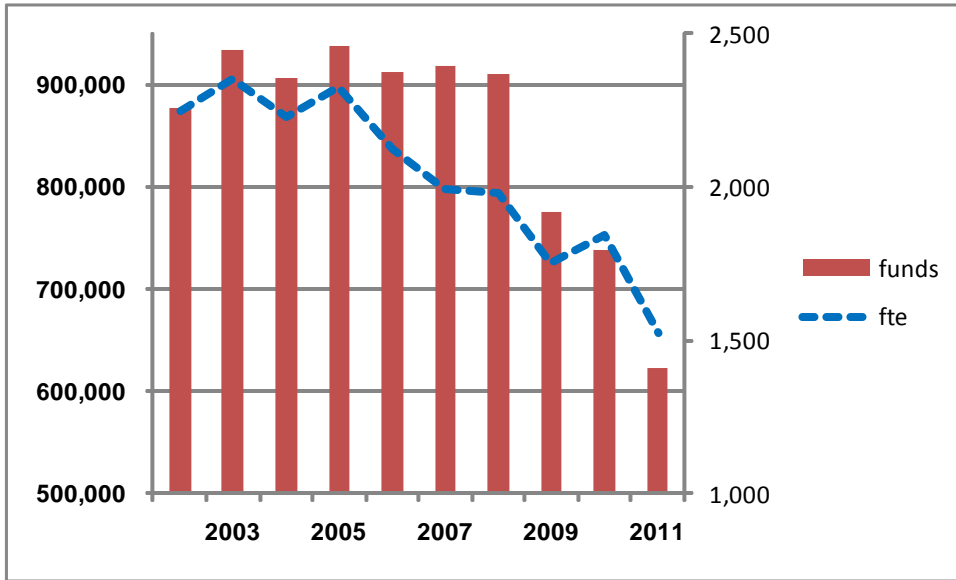
FY 2009-2010

	fte	revenue	expend	over (under)
Bonifay Middle	474	3,242,013	2,448,480	793,533
Poplar Springs	317	2,168,182	2,089,285	78,897
Bethlehem	525	3,590,837	2,982,430	608,407
Ponce de Leon High	376	2,571,723	2,395,621	176,102
Ponce de Leon Elem	348	2,380,212	2,018,474	361,738
Bonifay Elem	752	5,143,447	3,252,534	1,890,913
Holmes Co High	449	3,071,021	2,556,463	514,558
GAP	34	232,549	264,953	(32,404)



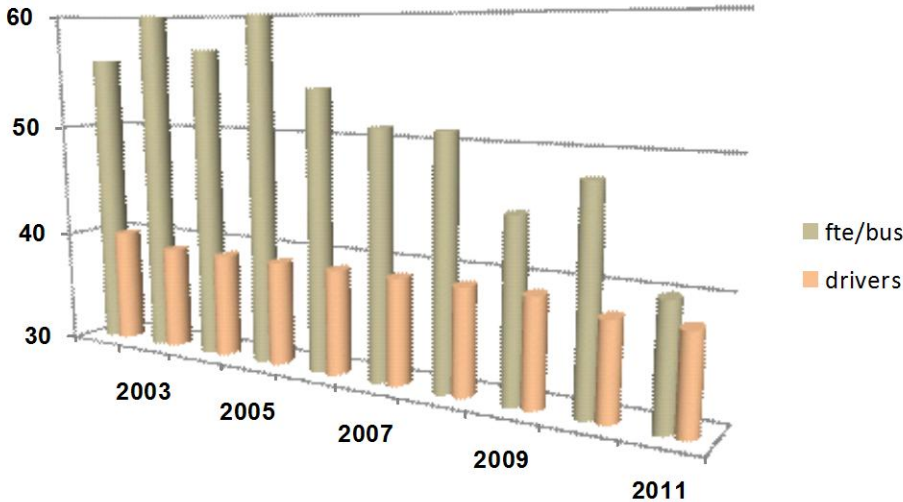


Transportation Funding  
FTE and Funds Allocated  
First Calculation



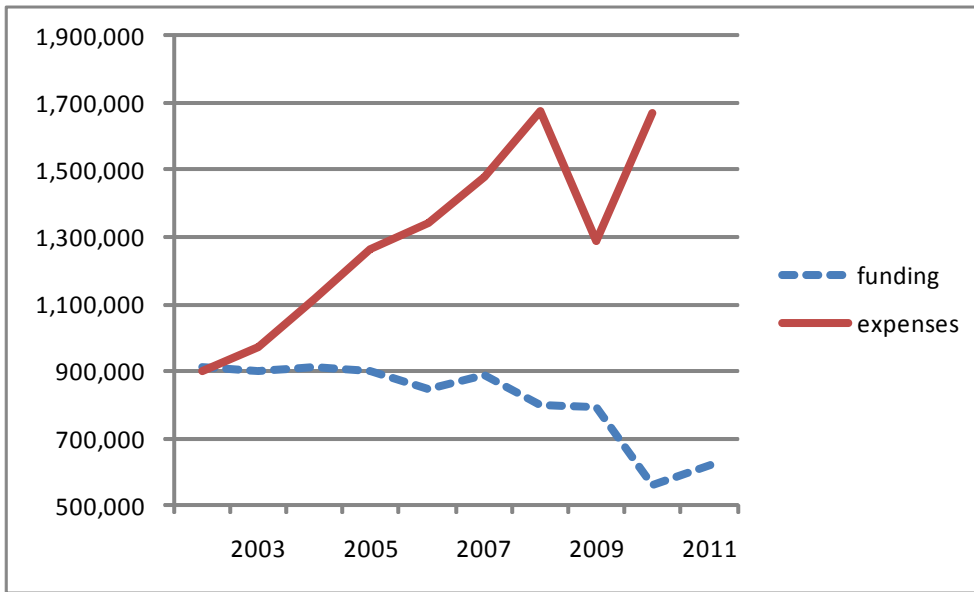
FY	FTE	Allocated Funds
2002	2,248.29	877,649
2003	2,352.41	933,777
2004	2,230.90	906,168
2005	2,322.94	938,440
2006	2,124.57	911,563
2007	1,991.16	919,066
2008	1,978.70	910,531
2009	1,754.61	774,735
2010	1,842.30	737,449
2011	1,521.37	622,501
Total Change From Highest		315,939

**Transportation  
FTE Per Bus Driver**



<u>FY</u>	<u>FTE/Bus</u>	<u>Drivers</u>
2002	56	40
2003	60	39
2004	57	39
2005	60	39
2006	54	39
2007	51	39
2008	51	39
2009	45	39
2010	48	38
2011	40	38

## Transportation Funding Funding And Expenses



FY	Actual Funding	Actual Expenses
2002	910,765	900,552
2003	900,186	969,592
2004	910,615	1,115,948
2005	898,483	1,264,832
2006	847,986	1,341,359
2007	885,604	1,478,144
2008	796,924	1,675,810
2009	792,565	1,285,544
2010	560,288	1,671,956
2011	622,501	
Total Change	(288,264)	771,404

HOLMES COUNTY SCHOOL BOARD					
Analysis Of Budget By Project					
			2008-09	2009-10	2010-11
Description	funct	obj	actual	actual	budget
PAEC testing	5100	300		12,057	12,500
Reading Program	5100	500		5,900	5,800
Teacher In-Cty Travel	5100	300	3,160	413	500
Wilderness Institute	5100	300	216,258	204,000	210,000
Miscellaneous	5100	300	2,793		
Equipment	5100	600		22,137	
Substitutes	5100	700	87,123	55,918	58,000
DOE payback/paec fee	5100	700	10,091		
Teachr In-Cty Travel	5200			779	
Substitutes	5200	700	6,458	6,002	8,000
Therapy & counseling services	5200	310	22,394		
Vocational Trips	5300	300	582	1,078	1,500
Substitutes	5300	700	6,058	6,189	7,000
Pupil-Therapy	6100	300	292		
Pupil - Health	6130	300	55,260	55000	55,000
Media	6200	300	375	5,238	5,500
Media In-Cty supplies	6200			762	1,000
Substitute	6200	700	2,211	1,722	2,000
Purchased services	6300	300	513		
Substitute	6300	700	193		
Technology Instru Support	6400	300	875	658	700
Professional Association	6400	700	142		
Purchased Serv	7100	300	40		
Attorney	7100	310	8,547		
Dues	7100	730	250	9,999	10,000
Purchased Serv	7200	300	1,706	514	600
Travel	7200	332	3,658		
Supplies	7200	500	65	185	300
Dues	7200	700	295	9,749	9,800
Student Records, FSU	7300	300		3,542	3,600
Fees	7300	300	3,120	176	
Substitute	7300	700	1,238	109	
Software	7500	300	20,036	17,762	18,500
Travel	7500	300	780	2,278	2,500
Repair & Maintenance	7500	350	922	2,017	2,200
Rentals	7500	360	1,883	2,494	2,600
Postage	7500	371	1,500	4,010	4,300
Advertising & misc	7500	300	157		
Supplies	7500	500	3,267	4,181	4,500
Equip	7500	600	993	12,462	6,000
Other	7500	700	14,085		
Substitutes	7500	700		9,196	9,300
Purchased Serv	7700	300	4,137	12,644	13,000
Pmdm Escambia Co.	7700	310	1,000		
Purchased services	7700	310	10,469	2,486	2,600
Audit and attorney	7700	310	4,150	9,530	10,000
Student Records	7700	310	30,875	29,104	31,000
Data Center	7700	310	10,176	10,222	11,000

HOLMES COUNTY SCHOOL BOARD					
Analysis Of Budget By Project					
		2008-09	2009-10	2010-11	
Description	funct	obj	actual	actual	budget
Travel	7700	330	1,521	2,621	2,800
Repairs & Maintenance	7700	350	3,432		
Copy, Stamp, etc	7700	360	9,049	7,033	7,200
Postage	7700	372	2,705	3,544	3,800
Psychological corp	7700	390		1,974	2,300
Oth-HC Times, PAEC	7700	390	4,135		
Supplies	7700	500	18,824	7,474	7,800
Misc fees	7700	700		5,952	6,200
Other	7700	700	6,050	2,346	2,600
Purchased Serv-drug testing	7800	310	4,748	7,579	7,800
Travel-Transport Studnts, etc	7800	300		2,639	2,900
Repair & Maintenance	7800	350	5,240	2,936	3,400
Rentals	7800	360	2,784	1,168	1,500
Energy Serv	7800	400	186,968	176,568	230,000
Supplies	7800	500	2,728	4,530	5,000
Oil	7800	540	14,831	14,572	18,000
Repair Parts	7800	550	63,256	67,466	70,000
Tires & Tubes	7800	560	24,716	28,083	30,000
Equip	7800	600	13,583	23,810	26,000
Other	7800	700	22,134	25,217	28,000
Oper. Of Plant	7900	250	6,160		
Workman's Comp	7900	240	147,973	151,396	154,000
Profess & Tech	7900	310	916	4,144	5,000
Liability Ins	7900	320	572,305	443,479	425,000
Repairs	7900	350		4,624	6,000
Rentals	7900	360	3,962	1,518	2,000
Telephone	7900	371	66,251	86,328	90,000
Postage	7900	372	360		
Utility-Bonifay, PDL	7900	380	174,973	158,025	168,000
Sewage Inspection	7900	390	36,236		
PDL	7900	390		1,800	1,800
Other Purch Serv	7900	390		12,501	14,000
Energy Serv	7900	400	870,509	916,620	935,000
Supplies	7900	500	1,727	2,744	3,200
Other-Substit	7900	700	27,415	5,742	6,200
Purchased Services	8100	310	13,795	20,806	25,000
Repairs & Maintenance	8100	350	131,930	205,998	245,000
Purchased Serv (Rentals)	8100	360	15,872	17,661	20,000
Purchased Serv (Other)	8100	390	4,087	30,021	32,000
Supplies	8100	500	88,558	92,195	120,000
Equip	8100	600	11,251	7,030	10,000
Other	8100	700	1,012	150	3,000
Totals			3,100,123	3,068,807	3,229,800

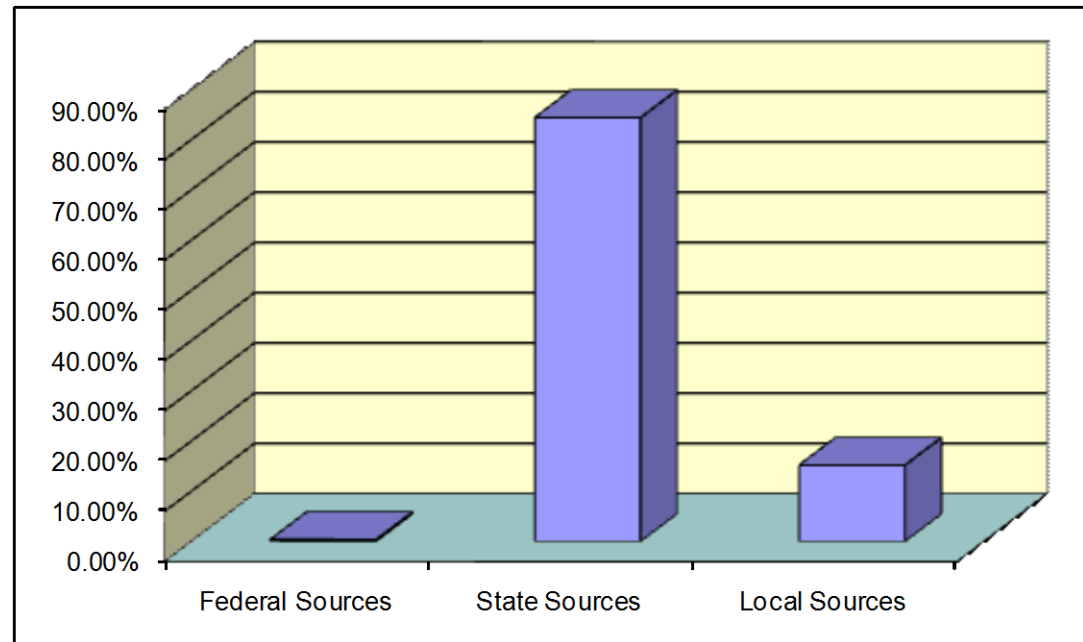
HOLMES COUNTY SCHOOL BOARD  
 Analysis Of Budget By Project  
 FY 2010-11

Description	Proj No	Total Amount 2010-11
Bonifay Middle Prin Budget	12	55,147
Pop Sprg Prin Budget	31	30,221
Beth Prin Budget	41	44,936
PDLH Prin Budget	61	45,767
PDLE Prin Budget	111	48,808
Bon Ele Prin Budget	121	106,869
HCHS Prin Budget	261	45,943
GAP - Alternative Ed	9001	6,270
Salary bonus for OS teachers	1013	23,000
Instru Material (Media)	1031	15,070
Library	1032	25,000
School Accreditation	1033	5,000
Science Lab Materials	1038	4,119
Band	1060	3,000
Safe Schools	1310	20,000
Certificate Renewal	1330	1,200
Exemplary Teacher	1331	25,000
Reading - FEFP	1332	5,000
Instruction Material	1336	295,710
School Improvement	1382	136,199
Pre-K	1385	7,000
Teacher Lead	1395	41,694
WIA In School Youth	1431	25,000
Juvenile Justice	1461	1,000
Insurance Loss Replacement	1740	5,000
Total		1,021,953

## General Fund

## General Fund - Revenue

	2009-2010 Actual Revenue		2010-2011 Projected Revenue	
Federal Sources	95,000	0.5%	95,000	0.4%
State Sources	18,733,612	84.6%	18,711,972	84.4%
Local Sources	3,310,753	15.0%	3,367,431	15.2%
<b>Totals</b>	<b>22,139,365</b>	<b>100.1%</b>	<b>22,174,403</b>	<b>100.0%</b>





## Analysis of FEFP First Calculation

	<b>2009-10</b>	<b>2010-11</b>	<b>Difference</b>
<b>Base Funding</b>	11,296,016	11,380,118	84,102
Declining Enrollment	49,221	0	(49,221)
Sparsity	1,742,812	1,762,648	19,836
Safe Schools	107,648	106,704	(944)
.748 Millage Compression	1,123,474	996,017	(127,457)
.250 Millage Compression	375,522	332,905	(42,617)
Supplemental Academic	721,969	721,398	(571)
Reading Allocation	192,375	191,776	(599)
ESE Guaranteed Allocation	1,121,401	1,082,013	(39,388)
ARRA Stabilization	1,001,272	960,241	(41,031)
DJJ Supplemental	41,094	42,775	1,681
Instructional Materials	277,596	269,899	(7,697)
Student Transportation	618,601	622,501	3,900
Teacher Lead	43,024	41,694	(1,330)
State Adjustments	(122,443)	0	122,443
Gross	18,589,582	18,510,689	(78,893)
Required Local Effort	(2,315,245)	(2,381,205)	(65,960)
<b>Net State and Federal FEFP</b>	<b>16,274,337</b>	<b>16,129,484</b>	<b>(144,853)</b>
Class Size Reduction	3,179,330	3,261,530	82,200
School Recognition and Lottery	136,217	136,199	(18)
<b>Total State and Federal Funding</b>	<b>19,589,884</b>	<b>19,527,213</b>	<b>(62,671)</b>
Required Local Effort	2,315,245	2,381,205	65,960
Local Discretionary - .748	331,871	330,944	(927)
Local Discretionary - .250	110,919	110,610	(309)
<b>Total Local Funding</b>	<b>2,758,035</b>	<b>2,822,759</b>	<b>64,724</b>
<b>Total Funding</b>	<b>22,347,919</b>	<b>22,349,972</b>	<b>2,053</b>

## Analysis of FEFP Second Calculation

	<b>2009-10</b>	<b>2010-11</b>	<b>Difference</b>
<b>Base Funding</b>	11,296,016	11,380,118	84,102
Declining Enrollment	49,221	0	(49,221)
Sparsity	1,742,812	1,752,011	9,199
Safe Schools	107,648	106,704	(944)
.748 Millage Compression	1,123,474	967,611	(155,863)
.250 Millage Compression	375,522	323,426	(52,096)
Supplemental Academic	721,969	721,398	(571)
Reading Allocation	192,375	191,776	(599)
ESE Guaranteed Allocation	1,121,401	1,082,013	(39,388)
ARRA Stabilization	1,001,272	960,241	(41,031)
DJJ Supplemental	41,094	42,775	1,681
Instructional Materials	277,596	269,899	(7,697)
Student Transportation	618,601	622,501	3,900
Teacher Lead	43,024	41,694	(1,330)
State Adjustments	(122,443)		122,443
<b>Gross</b>	18,589,582	18,462,167	(127,415)
Required Local Effort	(2,315,245)	(2,473,602)	(158,357)
<b>Net State and Federal FEFP</b>	<u>16,274,337</u>	<u>15,988,565</u>	<u>(285,772)</u>
School Recognition and Lottery	136,217	136,199	(18)
Class Size Reduction	3,179,330	3,261,530	82,200
<b>Total State and Federal Funding</b>	<u>19,589,884</u>	<u>19,386,294</u>	<u>(203,590)</u>
Required Local Effort	2,315,245	2,473,602	158,357
Local Discretionary - .748	331,871	338,131	6,260
Local Discretionary - .250	110,919	113,012	2,093
<b>Total Local Funding</b>	<u>2,758,035</u>	<u>2,924,745</u>	<u>166,710</u>
<b>Total Funding</b>	<u><u>22,347,919</u></u>	<u><u>22,311,039</u></u>	<u><u>(36,880)</u></u>

## Summary of Revenues And Appropriations General Fund

	2008-09 Actual	2009-10 Projected Results	2010-11 Tentative Budget
<b>Revenues</b>			
<b>Federal</b>	137,923	95,000	95,000
<b>State</b>			
Florida Education Finance Program	15,295,508	15,273,065	15,169,243
Other Categorical Programs	4,653,811	3,315,547	3,397,729
Miscellaneous State Revenue	44,004	145,000	145,000
<b>Total State Revenues</b>	<b>19,993,323</b>	<b>18,733,612</b>	<b>18,711,972</b>
<b>Local</b>			
Property Tax	2,603,985	2,847,000	2,822,759
Miscellaneous Local Revenues	450,126	463,753	544,672
<b>Total Local Revenues</b>	<b>3,054,111</b>	<b>3,310,753</b>	<b>3,367,431</b>
<b>Transfers From Capital Outlay</b>	<b>348,677</b>	<b>425,000</b>	<b>300,000</b>
<b>Fund Balance From Prior Year</b>	<b>1,452,342</b>	<b>1,196,475</b>	<b>1,825,877</b>
<b>Total Revenues &amp; Other Sources</b>	<b>24,986,376</b>	<b>23,760,840</b>	<b>24,300,280</b>
<b>Salaries</b>	<b>15,241,348</b>	<b>13,822,613</b>	<b>13,846,269</b>
<b>Fringe Benefits</b>	<b>4,206,680</b>	<b>3,958,984</b>	<b>4,259,375</b>
<b>Non-Salary</b>	<b>3,778,873</b>	<b>3,978,366</b>	<b>3,937,328</b>
<b>Total Appropriations</b>	<b>23,226,901</b>	<b>21,759,963</b>	<b>22,042,972</b>
<b>Transfer to Food Service</b>	<b>563,000</b>	<b>175,000</b>	<b>135,000</b>
<b>Fund Balance - End of Year</b>	<b>1,196,475</b>	<b>1,825,877</b>	<b>2,122,308</b>
<b>Total Appropriations, Transfers &amp; Fund Balance - End of Year</b>	<b>24,986,376</b>	<b>23,760,840</b>	<b>24,300,280</b>

## General Fund Statement of Revenue

	2009-2010 Revenue	2010-2011 Projected Rev	Over (Under)
<b>Federal Sources:</b>			
Federal	95,000	95,000	0
Total Federal Sources	<b>95,000</b>	<b>95,000</b>	<b>0</b>
<b>State Sources:</b>			
FEFP	15,273,065	15,169,243	(103,822)
Class Size Reduction	3,179,330	3,261,530	82,200
School Recognition	136,217	136,199	(18)
Miscellaneous	145,000	145,000	0
Total State Sources	<b>18,733,612</b>	<b>18,711,972</b>	<b>(21,640)</b>
<b>Local Sources:</b>			
RLE	2,394,995	2,381,205	(13,790)
Discretionary Local Effort	452,005	441,554	(10,451)
Interest Income	42,000	42,000	0
Indirect Cost Rate	125,000	125,000	0
Miscellaneous Local	296,753	377,672	80,919
Total Local Sources	<b>3,310,753</b>	<b>3,367,431</b>	<b>56,678</b>
Total Revenue	<b>22,139,365</b>	<b>22,174,403</b>	<b>35,038</b>
<b>Other Sources:</b>			
Transfers In - Capital Outlay	425,000	300,000	(125,000)
	<b>425,000</b>	<b>300,000</b>	<b>(125,000)</b>
Beginning Fund Balance	<b>1,196,475</b>	<b>1,825,877</b>	<b>629,402</b>
Total Revenues and Fund Balance	<b>23,760,840</b>	<b>24,300,280</b>	<b>539,440</b>

**General Fund  
Expenses  
Summary By Function**

	<b>2007-2008 Expenses</b>	<b>2008-2009 Expenses</b>	<b>2009-2010 Expenses</b>
<b>Functions:</b>			
Instruction	14,266,285	13,181,629	12,160,710
Pupil Personnel Services	591,784	539,604	537,209
Instructional Media Services	622,237	604,945	605,893
Instructional Curriculum Serv	293,240	262,862	175,891
Instructional Staff Training	382,450	360,647	192,714
Instruction Technology	299,117	231,367	95,293
Board of Education	185,663	173,279	165,152
General Administration	198,113	174,501	177,754
School Administration	1,958,290	2,056,552	1,712,745
Facilities Acquisition & Construction	0	0	
Fiscal Services	343,516	291,362	301,559
Central Services	1,150,152	692,954	665,837
Pupil Transportation Services	1,675,810	1,285,544	1,671,956
Operation of Plant	2,813,978	2,709,621	2,496,889
Maintenance of Plant	446,592	658,216	793,685
Community Services	3,166	3,818	6,676
<b>Totals</b>	<b>25,230,393</b>	<b>23,226,901</b>	<b>21,759,963</b>
Transfers	262,000	563,000	175,000
Fund Balance	1,452,342	1,196,475	1,825,877
<b>Total Appropriations and Fund Balances</b>	<b>26,944,735</b>	<b>24,986,376</b>	<b>23,760,840</b>

**General Fund  
Appropriations  
Summary By Function**

	<u>2010-2011 Proposed</u>
<b>Functions:</b>	
Instruction	12,399,516
Pupil Personnel Services	555,131
Instructional Media Services	617,680
Instructional Curriculum Serv	204,083
Instructional Staff Training	214,005
Instructional Technology	119,091
Board of Education	186,852
General Administration	180,355
School Administration	1,746,492
Facilities Acquisition & Construction	0
Fiscal Services	306,180
Central Services	636,539
Pupil Transportation Services	1,402,140
Operation of Plant	2,643,930
Maintenance of Plant	830,978
Community Services	<u>0</u>
Totals	22,042,972
Transfers	135,000
Fund Balance	<u>2,122,308</u>
<b>Total Appropriations and Fund Balances</b>	<b><u><u>24,300,280</u></u></b>

Special Revenue  
Debt Service  
Capital Projects

## Special Revenue

	2010-2011 Budget	Federal	Food Service
<b>Federal Sources:</b>			
Federal Through State	5,395,400	4,325,575	1,069,825
<b>State Sources:</b>			
State	23,553	0	23,553
<b>Local Sources:</b>			
Local	376,064	0	376,064
Total Revenue	5,795,017	4,325,575	1,469,442
<b>Transfers In</b>	135,000		135,000
<b>Fund Balance - 07/01/10</b>	355,700	0	355,700
<b>Total Revenues and Fund Balance</b>	<b>6,285,717</b>	<b>4,325,575</b>	<b>1,960,142</b>
<b>Appropriations:</b>			
Salaries	2,759,894	2,272,426	487,468
Benefits	808,433	620,051	188,382
Purchase Services	539,531	533,130	6,401
Energy Services	229	229	0
Materials and Supplies	1,204,298	215,472	988,826
Capital Outlay	398,337	390,204	8,133
Other Expense	309,416	294,061	15,355
Total Appropriations	6,020,140	4,325,575	1,694,565
<b>Fund Balance - 06/30/11</b>	265,577	0	265,577
<b>Total Appropriations and Fund Balance</b>	<b>6,285,717</b>	<b>4,325,575</b>	<b>1,960,142</b>



## Debt Service

	2009-2010 Projected	2010-2011 Budget	SBE/COBI Bonds	Other Debt Service
<b>State Sources:</b>				
Racing Commission Funds	209,250	209,250		209,250
CO&DS	86,800	84,888	84,888	
<b>Local Sources:</b>				
Interest	16,950	19,500		19,500
Total Revenues	313,000	313,638	84,888	228,750
<b>Transfers In</b>				
<b>Fund Balance</b>	1,058,393	1,158,643	21,500	1,137,143
<b>Total Revenues and Fund Balance</b>	<b>1,371,393</b>	<b>1,472,281</b>	106,388	1,365,893
<b>Appropriations:</b>				
Redemption of Principal	138,428	147,165	50,000	97,165
Interest	74,322	68,673	37,975	30,698
<b>Total Appropriations</b>	<b>212,750</b>	<b>215,838</b>	87,975	127,863
<b>Transfers Out</b>	<b>0</b>	<b>125,000</b>		
<b>Fund Balance</b>	<b>1,158,643</b>	<b>1,131,443</b>	18,413	1,238,030
<b>Total Appropriations and Fund Balance</b>	<b>1,371,393</b>	<b>1,472,281</b>	106,388	1,365,893

## Capital Projects

	2009-2010 Actual	2010-2011 Budget	PECO	CO&DS	2 Mill Local	Local
<b>Revenue:</b>						
PECO		70,724	70,724			
CO&DS	29,362	26,510		26,510		
Local Capital Improvement		0				
Miscellaneous	229,832	0				
Interest	22,200	17,999	8,791	800	6,045	330
Total Revenue	281,394	115,233	79,515	27,310	6,045	330
<b>Fund Balance - 07/01/09</b>	<b>2,178,403</b>					
<b>Fund Balance - 07/01/10</b>		<b>2,034,797</b>	<b>993,800</b>	<b>90,411</b>	<b>683,399</b>	<b>37,355</b>
<b>Total Revenues and Fund Balance</b>	<b>2,459,797</b>	<b>2,150,030</b>	<b>1,073,315</b>	<b>117,721</b>	<b>689,444</b>	<b>37,685</b>
<b>Appropriations:</b>						
Miscellaneous	0	0				
Repair and Maintenance		75,000	75,000			
Ponce de Leon High	0	0				
Bonifay Elementary Remodeling	0	0				
Total Appropriations	0	75,000	75,000	0	0	0
<b>Transfers Out</b>	<b>425,000</b>	<b>300,000</b>	<b>300,000</b>			
<b>Fund Balance - 06/30/10</b>	<b>2,034,797</b>	<b>0</b>				
<b>Fund Balance - 06/30/11</b>		<b>1,775,030</b>	<b>698,315</b>	<b>117,721</b>	<b>689,444</b>	<b>37,685</b>
<b>Total Appropriations and Fund Balance</b>	<b>2,459,797</b>	<b>2,150,030</b>	<b>1,073,315</b>	<b>117,721</b>	<b>689,444</b>	<b>37,685</b>

## Budget Summary and Newspaper Advertisement

**DISTRICT SCHOOL BOARD OF HOLMES COUNTY**

**Budget Summary**

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE HOLMES COUNTY DISTRICT SCHOOL BOARD ARE 3.2 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

**Fiscal Year 2010-2011**

**Proposed Millage Levy:**

**Operating:**

<b>Required Local Effort</b>	<b>5.487</b>		
<b>Basic Discretionary Operating</b>	<b>0.748</b>		
<b>Discretionary Critical Needs (Operating)</b>	<b>0.250</b>	<b>Total Millage</b>	<b>6.485</b>

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Federal	95,000	5,395,400			
State Sources	18,711,972	23,553	294,138	97,234	
Local Sources	3,367,431	376,064	19,500	17,999	
Total Revenues	22,174,403	5,795,017	313,638	115,233	0
Transfers In	300,000	135,000			125,000
Fund Balances-July 1, 2010	1,825,877	355,700	1,158,643	2,034,797	911,812
<b>TOTAL REVENUES AND BALANCES</b>	<b>24,300,280</b>	<b>6,285,717</b>	<b>1,472,281</b>	<b>2,150,030</b>	<b>1,036,812</b>

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Internal Service
Instruction	12,399,516	3,468,805			
Pupil Personnel Services	555,131	96,992			
Instructional Media Services	617,680	39,366			
Instructional Curriculum Services	204,083	244,448			
Instructional Staff Training	214,005	117,479			
Instructional Technology	119,091	44,170			
Board of Education	186,852				
General Administration	180,355	113,551			
School Administration	1,746,492				
Facilities Acquisition and Construction				75,000	
Fiscal Services	306,180				
Food Services		1,694,565			
Central Services	636,539	6,959			
Pupil Transportation Services	1,402,140	85,557			
Operation of Plant	2,643,930	83,082			
Maintenance of Plant	830,978	25,166			
Community Services					
Debt Service			215,838		
Total Expenditures	22,042,972	6,020,140	215,838	75,000	0
Transfers Out	135,000		125,000	300,000	
Fund Balances-June 30, 2011	2,122,308	265,577	1,131,443	1,775,030	1,036,812
<b>TOTAL EXPENDITURES, TRANSFERS AND BALANCES</b>	<b>24,300,280</b>	<b>6,285,717</b>	<b>1,472,281</b>	<b>2,150,030</b>	<b>1,036,812</b>

2010 CERTIFICATION OF SCHOOL TAXABLE VALUE

Current Year Taxable Value of Real Property for Operating Purposes					(1)	\$	401,926,036
Current Yr Taxable Value of Personal Property for Operating Purposes					(2)	\$	63,276,670
Current Yr T V of Centrally Assessed Property for Operating Purposes					(3)	\$	5,679,683
Current Yr Gross T V for Operating Purposes (1) + (2) + (3) = (4)					(4)	\$	470,882,389
Current Yr Net New TV (New Construction + Additions +					(5)	\$	1,091,906
Current Year Adjusted Taxable Value (4) - (5) = (6)					(6)	\$	469,790,483
Prior Year FINAL Gross Taxable Value					(7)	\$	465,661,852
Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? (If yes, complete and					(8)		Y / N
Prior Year State Law Millage Levy (Required Local Effort - RLE)					(9)		5.2880
Prior Year Local Board Millage Levy (Discretionary & Capital Outlay)					(10)		0.9980
Prior Year State Law Proceeds ((9 x 7) / 1000)					(11)	\$	2,462,420
Prior Year Local Board Proceeds ( (10 x 7) /1000)					(12)	\$	464,731
Prior Yr Total RLE & Local Board Proceeds (11) + (12)					(13)	\$	2,927,151
Current Year RLE Rolled-Back Rate ( (11 ÷ 6) * 1000)					(14)		5.2415
Current Yr Local Board Rolled-Back Rate ( (12 ÷ 6) * 1000)					(15)		0.9892
Current Yr Proposed RLE Millage Rate					(16)		5.4870
Current Year Proposed Local Board Millage Rate					(17)		0.9980
Capital	Discretionary	Discretionary	Critical	Additional			
Outlay	Operating	Capital	Capital or Operating	Voted Millage			
0.0000	0.7480		0.2500				
Current Yr RLE Proceeds (16 x 4)/1000					(18)	\$	2,583,732
Current Year Local Board Proceeds (17 x (4)/1000					(19)	\$	469,941
Current Yr Total RLE & Local Board Proceeds (18) + (19)					(20)	\$	3,053,673
Cur Yr Prop RLE Rate as % Change of State Law RBR[(16)/(14)] -1} x 100					(21)		4.68
Current Year Total Proposed Rate as % Change of RBR					(22)		4.08

# NOTICE OF PROPOSED TAX INCREASE

The Holmes County School District will soon consider a measure to increase its property tax levy.

## **Last year's property tax levy**

A. Initially proposed tax levy	\$ <u>2,935,743</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>8,592</u>
C. Actual property tax levy	\$ <u>2,927,151</u>
<b>This year's proposed tax levy</b>	\$ <u>3,053,673</u>

A portion of the tax levy is required under state law in order for the school board to receive \$15,028,324 in state education grants.

The required portion has increased by 4.68 percent and represents approximately eight tenths of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board.

All concerned citizens are invited to a public hearing on the tax increase to be held on Monday, August 2, 2010 at 6:00 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

**A DECISION** on the proposed tax increase and the budget will be made at this hearing.