

Holmes County School Board

Budget 2013-2014

Table of Contents

READING THE BUDGET	1
<i>General Fund</i>	<i>7</i>
<i>Special Revenue</i>	<i>20</i>
<i>Debt Service</i>	<i>20</i>
<i>Capital Projects</i>	<i>20</i>
<i>Florida Department of Education Budget Report.....</i>	<i>25</i>
<i>Budget Summary and Newspaper Advertisement</i>	<i>38</i>
<i>Funding Trends, Millage, and Property Taxes.....</i>	<i>48</i>
<i>Food Service</i>	<i>63</i>
<i>Terminal Pay, FTE, Personnel, Subs</i>	<i>70</i>
<i>Profitability, Transportation, Projects</i>	<i>83</i>

READING THE BUDGET

This budget is consistent with the State Department of Education's "RED BOOK" format.

FUND: The books and financial records of the Holmes County School Board are maintained using the fund concept of accounting. The National Council on Governmental Accounting and Financial Reporting Principles defines fund accounting as follows:

"A fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations."

To expedite management control and facilitate legislative oversight budgeting, procedures also segregate various funds. The following funds, programs, and activities are included in this document. The numbers beside the description are used in the accounting system for coding purposes:

FUNDS: Governmental Funds

- 100 General Fund
- 200 Debt Service Funds
- 300 Capital Projects Funds
- 400 Special Revenue Funds
 - 410 Food Service Fund
 - 420 Federal Contracted Programs Fund
 - 431 State Fiscal Stabilization Fund
 - 432 Targeted ARRA Stimulus Funds
 - 433 Other ARRA Stimulus Funds
 - 434 ARRA Race To The Top
 - 435 Education Jobs
- 700 Proprietary Funds
- 800 Fiduciary Funds

1. THE GENERAL OPERATING FUND: These funds cover day-to-day expenses for salaries; benefits; purchased services; energy; materials and supplies; furniture; fixtures; equipment; and other expenses for all employees not hired through a federal grant or food service activity.

2. THE DEBT SERVICE FUNDS: These funds are used to account for the payment of interest and principal of general long-term debt. Debt payments on any capital outlay related loans, such as the Energy Retrofit Equipment loan and SBE/COBI bonds, are also paid in this fund.
3. THE CAPITAL PROJECTS FUNDS: These funds are used to account for the acquisition or construction of capital facilities.
4. THE SPECIAL REVENUE FUNDS: These funds are used to account for operations for which revenues have been specifically designated by law or contract. These revenues cannot be diverted to other uses. These funds generally incorporate food service operations and all federal projects.
5. THE FIDUCIARY FUNDS: Fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs.

REVENUES are categorized by fund, source, and appropriation. Since law usually determines revenues, revenue accounts are structured by source (federal, state, and local) and specific appropriation.

The District receives federal revenue through two methods: (1) Directly from the federal source and (2) indirectly from a second party. Less than 1% of all federal revenue is received directly from the Federal sources. Those include revenues for salaries of Reserve Officer Training Candidate (ROTC) instructors. The greatest portion of the indirect federal revenues comes to us from the Florida Department of Education (FDOE). FDOE is the primary recipient of the funds and it is their responsibility to allocate them to Districts based on the Districts' approved Federal applications.

State revenue comes to the District in restricted and unrestricted amounts. Restricted revenues, such as revenues specifically for instructional materials or transportation, must only be spent for those purposes. Other restricted state revenues include state grants received upon approval of the grant applications. Unrestricted state revenues may be spent for any lawful purpose. For example, Florida Education Finance Program revenue, generated on a program per student basis, can be used for any lawful educational purpose, as long as eighty (80) to ninety (90) percent is spent within the program the revenue was derived from.

Local revenues are generated through property taxes. The revenues that all districts in the state levy without public approval are the Required Local Effort (RLE), Discretionary Millage, Supplemental Discretionary Millage, and the 1.5 Mill Capital Outlay. The Required Local Effort Millage is set for each district by the state legislature and it must

be levied for districts to receive the state portion of the FEFP. The state revenue sources are approximately 87% of the total revenue amount. The Discretionary Millage can be levied for a maximum of 0.748 mills. This revenue may be used for any lawful educational purpose. The state adds additional funding to Districts that levy this millage so that it equals at least the state average for funds generated per unweighted FTE.. Holmes County Schools receives an approximate additional 876 thousand dollars to attain this funding level. Revenues raised from the 1.5 Mill Capital Outlay levy can only be used for capital outlay purposes.

Other local revenues include various dues and fees for fee paid programs, gate receipts for extracurricular events, and various classes and club sales.

EXPENDITURES are segregated for reporting purposes by **cost center**, **function**, and **object**.

COST CENTER is a school, department, or location.

FUNCTION means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions, which are performed to accomplish the objectives of the enterprise. The activities of the school system are classified into four broad areas.

- ◇ Instruction (5000's) - The activities dealing directly with the teaching of pupils or the interaction between teacher and pupils. Instruction is further classified as Basic (K-12), Exceptional, Vocational-Technical and Adult General. Another sub-function, "other instruction," is provided for programs such as recreation and enrichment and pre-kindergarten programs.
- ◇ Instructional Support Services (6000's) - This includes administrative, technical, and logistical support to facilitate and enhance instruction. Support services include Pupil Personnel Services, Instructional Media, Instruction and Curriculum Development Services, and Instructional Staff Training Services, and Instructional Related Technology.
- ◇ General Support Services (7000's through 8000's) - Those activities associated with establishing policy, operating schools and the school system, and providing the necessary facilities and services for the staff and pupils. This includes salaries and expenses for the Board, General Administration, School Administration, Facilities Acquisition and Construction, Fiscal Services, Food Services, Central Services, Pupil Transportation Services, Operation of Plant, and Maintenance of Plant.

- ◇ Community Service (9100) - Community Services consist of those activities that are not directly related to providing education for pupils in a school system. These include non-instructional services provided by the school system for the community.

The following numeric system is prescribed by the "Redbook" to account for the different functions:

- 5000 Instructional Services
- 6100 Instructional Support Services
- 6200 Instructional Media Services
- 6300 Instruction and Curriculum Development Services
- 6400 Instructional Staff Training Services
- 6500 Instruction Related Technology
- 7100 Board of Education
- 7200 General Administration
- 7300 School Administration
- 7400 Facilities Acquisition and Construction
- 7500 Fiscal Services
- 7600 Food Services
- 7700 Central Services
- 7800 Pupil Transportation Services
- 7900 Operation of Plant
- 8100 Maintenance of Plant
- 8200 Administrative Technology Services
- 9100 Community Services
- 9200 Debt Service
- 9700 Transfer of Funds

This numeric system is used for reporting purposes to the Florida Department of Education and for monthly budget amendments to the Board.

OBJECT means the goods purchased or the service obtained. There are eight major object categories. The numeric system prescribed by the Redbook used for reporting to the Florida Department of Education and for presenting budget amendments to the Board accompanies each object description.

- 100 Salaries
- 200 Benefits
- 300 Purchased Services
- 400 Energy Services
- 500 Materials and Supplies

- 600 Capital Outlay
- 700 Other Expenses
- 900 Transfers

MEASUREMENT BASIS FOR BUDGET REVENUES AND EXPENDITURES

Generally accepted accounting principles for governmental entities are established by the Governmental Accounting Standards Board (GASB) and provide the foundation for financial accounting and reporting for school districts.

Basis of accounting refers to when revenues, expenditures, expenses, and transfers - and the related assets and liabilities - are recognized in the accounts and reported in the financial statements. Generally accepted accounting principles require the use of the modified accrual basis of accounting for governmental funds. This means the revenues are recognized when they become both measurable and available to finance expenditures of the fiscal period. Expenditures are generally recognized when the related fund liability is incurred, if measurable.

Proprietary and fiduciary funds utilize the "full accrual" basis of accounting. That is, revenues and expenses are recognized when they occur, regardless of the timing of the related cash flows.

The Holmes County Schools use the modified accrual for the governmental funds (general, special revenue, debt service, and capital projects).

Most grants accounted for in the special revenue funds require the expenditure of funds as the primary determinant of eligibility for funding. Therefore, the date of expenditure becomes the point of revenue recognition for the grant. An encumbrance system which charges each purchase order, contract, or salary commitment to an appropriation is used as part of the budgetary accounting system. These transactions cease to be encumbrances when paid, canceled, or when the actual liability is recorded.

In June 1999, the GASB issued Statement 34, Basic Financial Statements-and Management's Discussion and Analysis-for State and Local Governments which requires all governments, including special-purpose governments such as school districts, to implement a new financial reporting model. The model includes management's discussion and analysis (MD&A), basic financial statements, notes to the financial statements, and certain other required supplementary information (RSI) other than MD&A.

- ◇ The MD&A is a component of Required Supplementary Information (RSI) that

precedes the financial statements.

- ◇ The basic financial statements include 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements.

The government-wide financial statements report information for the government as a whole, except for fiduciary funds. These statements reflect the economic resources measurement and the full accrual basis of accounting.

The fund financial statements for governmental, proprietary, and fiduciary funds follow government-wide financial statements. The governmental and enterprise fund statements reflect major funds and combined non-major funds rather than a fund-type presentation. Reconciliation is required to explain the differences between the change in fund balances reported in the fund financial statements and the change in net assets reported in the government-wide financial statements. Reconciling items arise from differences in the measurement focuses of accounting between the statements, and certain required eliminations.

RSI is supplementary financial information that must be presented with the basic financial statements. Required budgetary comparisons include the original and final budgets for the general fund and each major special revenue fund that has a legally adopted annual budget.

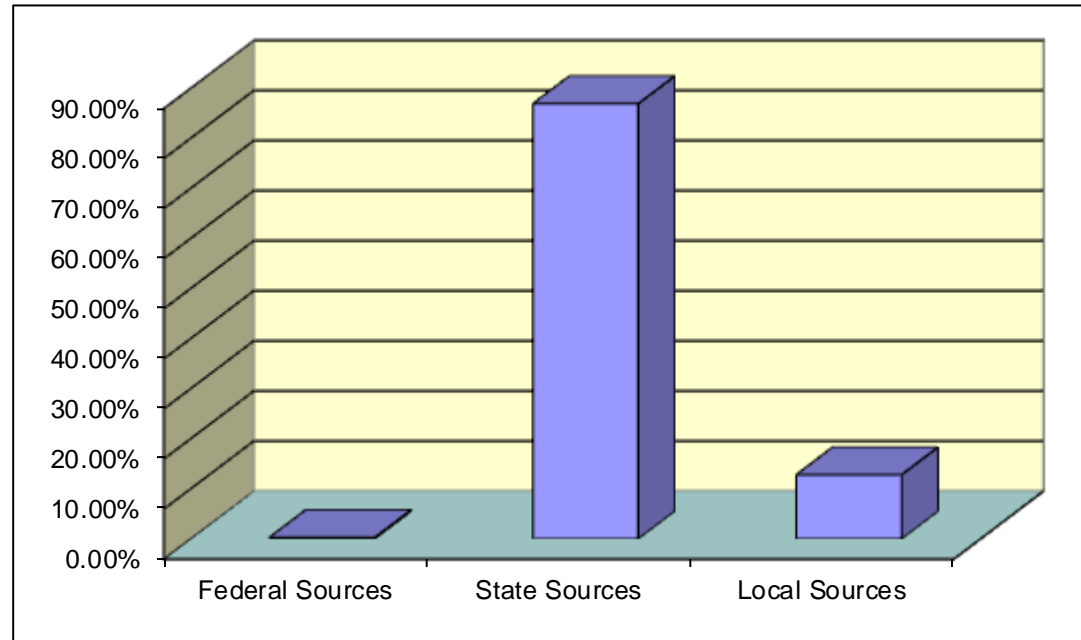
One of the primary differences between the government-wide statements and the fund financial statements is the measurement focus and basis of accounting. The government-wide statements reflect the economic resources measurement focus and the full accrual basis of accounting, while the fund financial statements for governmental funds continue to reflect the current financial resources measurement focus and the modified accrual basis of accounting.

The budget is constructed to address the requirements of GASB 34 as it relates to the chart of accounts, student internal funds, and fiduciary funds.

General Fund

General Fund - Revenue

	2012-2013 Actual Revenue		2013-2014 Projected Revenue	
Federal Sources	65,000	0.3%	65,000	0.3%
State Sources	17,963,822	85.5%	19,534,806	86.9%
Local Sources	2,979,405	14.2%	2,880,685	12.8%
Totals	21,008,227	100.0%	22,480,491	100.0%



Analysis of FEFP First Calculation

	2012-13	2013-14	Difference
Base Funding	11,235,329	11,602,761	367,432
Declining Enrollment	0	30,745	30,745
Sparsity	1,720,324	2,232,198	511,874
Safe Schools	101,764	102,954	1,190
.748 Millage Compression	863,843	850,947	(12,896)
.250 Millage Compression	0	0	0
Supplemental Academic	706,540	698,809	(7,731)
Reading Allocation	244,826	243,085	(1,741)
ESE Guaranteed Allocation	1,078,521	1,034,329	(44,192)
Salary Increase		506,538	506,538
DJJ Supplemental		0	0
Instructional Materials	245,461	253,677	8,216
Student Transportation	650,782	660,567	9,785
Teacher Lead	38,598	53,628	15,030
Virtual Education	606	4,769	4,163
State Adjustments	0	0	0
Gross	16,886,594	18,275,007	1,388,413
Required Local Effort	(2,398,675)	(2,352,507)	46,168
Proration to Funds Available	(62,957)		62,957
Net State and Federal FEFP	14,424,962	15,922,500	1,497,538
Class Size Reduction	3,304,355	3,256,708	(47,647)
School Recognition and Lottery	89,505	89,505	0
Total State and Federal Funding	17,818,822	19,268,713	1,449,891
Required Local Effort	2,398,675	2,352,507	(46,168)
Local Discretionary - .748	330,730	335,368	4,638
Local Discretionary - .250			0
Total Local Funding	2,729,405	2,687,875	(41,530)
Total Funding	20,548,227	21,956,588	1,408,361

Analysis of FEFP Second Calculation

	2012-13	2013-14	Difference
Base Funding	11,235,329	11,602,761	367,432
Declining Enrollment	0	30,745	30,745
Sparsity	1,720,324	2,274,415	554,091
Safe Schools	101,764	102,954	1,190
.748 Millage Compression	863,843	876,669	12,826
.250 Millage Compression	0	0	0
Supplemental Academic	706,540	698,809	(7,731)
Reading Allocation	244,826	243,085	(1,741)
ESE Guaranteed Allocation	1,078,521	1,034,329	(44,192)
Salary Increase		506,538	506,538
DJJ Supplemental	0		0
Instructional Materials	245,461	253,677	8,216
Student Transportation	650,782	660,567	9,785
Teacher Lead	38,598	53,628	15,030
Virtual Education	606	4,723	4,117
Gross	16,886,594	18,342,900	1,456,306
Required Local Effort	(2,398,675)	(2,296,204)	102,471
Proration to Funds Available	(62,957)	(3,103)	59,854
Net State	14,424,962	16,043,593	1,618,631
School Recognition and Lottery	89,505	89,505	0
Class Size Reduction	3,304,355	3,256,708	(47,647)
Total State Funding	17,818,822	19,389,806	1,570,984
Required Local Effort	2,398,675	2,296,204	(102,471)
Local Discretionary - .748	330,730	334,481	3,751
Total Local Funding	2,729,405	2,630,685	(98,720)
Total Funding	20,548,227	22,020,491	1,472,264

Summary of Revenues And Appropriations General Fund

	2011-12 Actual	2012-13 Projected Results	2013-14 Tentative Budget
Revenues			
Federal	64,112	65,000	65,000
State			
Florida Education Finance Program	14,021,134	14,424,962	16,043,593
Other Categorical Programs	3,488,429	3,393,860	3,346,213
Miscellaneous State Revenue	21,857	145,000	145,000
Total State Revenues	17,531,420	17,963,822	19,534,806
Local			
Property Tax	2,809,929	2,729,405	2,630,685
Miscellaneous Local Revenues	276,550	250,000	250,000
Total Local Revenues	3,086,479	2,979,405	2,880,685
Total Revenues	20,682,011	21,008,227	22,480,491
Transfers	275,461	850,000	1,150,000
Total Revenues and Transfers	20,957,472	21,858,227	23,630,491
Fund Balance From Prior Year	2,562,819	2,028,591	1,923,320
Total Revenues & Other Sources	23,520,291	23,886,818	25,553,811
Appropriations			
Salaries	13,857,425	14,477,671	15,126,594
Fringe Benefits	3,549,949	3,756,626	4,237,792
Non-Personnel	3,809,325	3,729,201	4,226,709
Total Appropriations	21,216,699	21,963,498	23,591,095
Transfers	275,000	0	0
Total Appropriations and Transfers	21,491,699	21,963,498	23,591,095
Fund Balance - End of Year	2,028,591	1,923,320	1,962,716
Total Appropriations & Other Sources	23,520,290	23,886,818	25,553,811

General Fund Statement of Revenue

	2012-2013 Revenue	2013-2014 Projected Rev	Over (Under)
Federal Sources:			
Federal	65,000	65,000	0
Total Federal Sources	65,000	65,000	0
State Sources:			
FEFP	14,424,962	15,922,500	1,497,538
Class Size Reduction	3,304,355	3,256,708	(47,647)
School Recognition	89,505	89,505	0
Miscellaneous	145,000	145,000	0
Total State Sources	17,963,822	19,413,713	1,449,891
Local Sources:			
RLE	2,398,675	2,296,204	(102,471)
Discretionary Local Effort	330,730	334,481	3,751
Interest Income	6,000	6,000	0
Indirect Cost Rate	80,000	80,000	0
Miscellaneous Local	164,000	164,000	0
Total Local Sources	2,979,405	2,880,685	(98,720)
Total Revenue	21,008,227	22,359,398	1,351,171
Other Sources:			
Transfers In	850,000	1,150,000	300,000
Beginning Fund Balance	2,028,591	1,923,320	(105,271)
Total Revenues and Fund Balance	23,886,818	25,432,718	1,545,900

Funds Increase
Per First Calculation
2013-2014

	Actual 2012-13	Potential Funding 2013-14	Difference
FEFP	14,424,962	15,922,500	1,497,538
Class Size Reduction	3,304,355	3,256,708	(47,647)
School Recognition	89,505	89,505	0
Total State and Federal Funding	17,818,822	19,268,713	1,449,891
Required Local Effort	2,398,675	2,352,507	(46,168)
Discretionary Local Effort - .748	330,730	335,368	4,638
Total Local Funding	2,729,405	2,687,875	(41,530)
Total Funding	20,548,227	21,956,588	1,408,361

Funds Increase
Per Second Calculation
2013-2014

	Actual 2012-13	Potential Funding 2013-14	Difference
FEFP	14,424,962	16,043,593	1,618,631
Class Size Reduction	3,304,355	89,505	(3,214,850)
School Recognition	89,505	3,256,708	3,167,203
Total State and Federal Funding	17,818,822	19,389,806	1,570,984
Required Local Effort	2,398,675	2,296,204	(102,471)
Discretionary Local Effort - .748	330,730	334,481	3,751
Total Local Funding	2,729,405	2,630,685	(98,720)
Total Funding	20,548,227	22,020,491	1,472,264

**General Fund
Expenses
Summary By Function**

	<u>2010-2011</u> <u>Expenses</u>	<u>2011-2012</u> <u>Expenses</u>	<u>2012-2013</u> <u>Expenses</u>
Functions:			
Instruction	12,054,593	12,641,778	12,684,846
Pupil Personnel Services	529,324	578,456	547,981
Instructional Media Services	602,370	515,098	509,037
Instructional Curriculum Serv	122,930	93,658	99,406
Instructional Staff Training	198,246	191,045	191,482
Instruction Technology	117,668	107,938	109,338
Board of Education	180,485	175,397	175,871
General Administration	177,161	178,325	176,454
School Administration	1,851,188	1,871,568	1,891,431
Facilities Acquisition & Construction	0	0	0
Fiscal Services	345,291	291,790	288,273
Central Services	637,407	716,742	664,483
Pupil Transportation Services	1,327,934	1,282,551	1,329,082
Operation of Plant	2,756,371	2,495,524	2,497,326
Maintenance of Plant	981,406	887,701	798,488
Community Services	0	321	0
Totals	21,882,376	22,027,892	21,963,498
Transfers	0	275,000	0
Fund Balance	2,562,819	2,028,591	1,923,320
Total Appropriations and Fund Balances	24,445,195	24,331,483	23,886,818

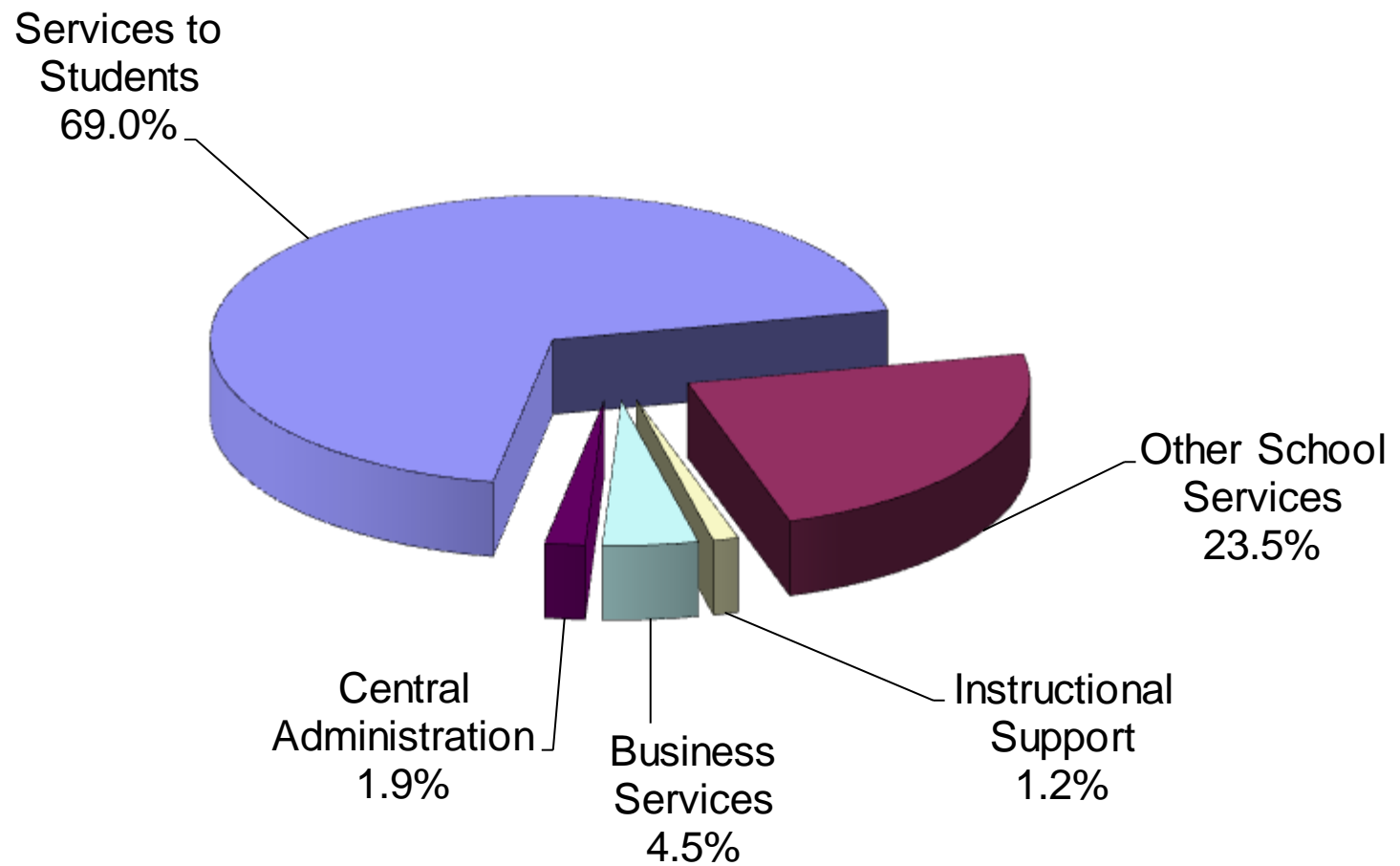
**General Fund
Appropriations
Summary By Function**

	<u>2013-2014 Proposed</u>
Functions:	
Instruction	13,377,044
Pupil Personnel Services	602,937
Instructional Media Services	540,045
Instructional Curriculum Serv	84,191
Instructional Staff Training	199,781
Instructional Technology	116,105
Board of Education	222,184
General Administration	226,447
School Administration	1,997,647
Facilities Acquisition & Construction	0
Fiscal Services	339,533
Central Services	699,425
Pupil Transportation Services	1,646,235
Operation of Plant	2,506,409
Maintenance of Plant	1,031,112
Community Services	<u>2,000</u>
Totals	23,591,095
Transfers	0
Fund Balance	<u>1,962,716</u>
Total Appropriations and Fund Balances	<u><u>25,553,811</u></u>

Where Does The Money Go?

School Level Services		
Teaching	13,377,044	56.7%
Student Services	1,144,982	4.9%
Instructional Technology	116,105	0.5%
Transportation	1,646,235	7.0%
Direct Services To Students	<u>16,284,366</u>	69.1%
Custodial	2,506,409	10.6%
School Administration	1,997,647	8.5%
Repair and Maintenance	1,031,112	4.4%
Other School Services	<u>5,535,168</u>	23.5%
School Level Services	<u>21,819,534</u>	92.6%
Curriculum & Staff Development		
Curriculum Development	84,191	0.4%
Staff Training	199,781	0.8%
Total Instructional Support	<u>283,972</u>	1.2%
Business Services		
Fiscal Services	339,533	1.5%
Central Services	699,425	3.0%
Total	<u>1,038,958</u>	4.5%
Central Administration		
Board of Education	222,184	0.9%
General Administration	226,447	1.0%
Total	<u>448,631</u>	1.9%
Total Appropriations	<u><u>23,591,095</u></u>	100.0%

Where Does The Money Go?



Holmes County School Board
Educational Funding Elements
2013-2014

Funding Elements	2013	2014
FEFP BSA (Base Student Allocation)	3,582.98	3,752.30
DCD (District Cost Differential)	0.9250	0.9250
UFTE (Unweighted FTE)	3,220.77	3,144.55
WFTE (Weighted FTE)	3,390.00	3,307.37
Tax Roll	460,575,011	465,799,289
Total Millage	6.191	7.396
RLE (Required Local Effort)	5.443	5.148
Prior Period Funding Adjustment Millage	0.018	0.013
DLE (Discretionary Local Effort - Operating)	0.748	0.748
Discretionary Critical Needs - Operating	0.000	0.000
Capital Outlay	0.000	1.500
Total Operating Budget Revenue	21,008,227	22,480,491
Total Operating Budget State Revenue	17,963,822	19,534,806
Total Operating Budget Local Revenue	2,979,405	2,880,685

Special Revenue
Debt Service
Capital Projects

Special Revenue

	2013-2014 Budget	Federal	Food Service
Federal Sources:			
Federal Through State	3,815,226	2,563,600	1,251,626
State Sources:			
State	26,078	0	26,078
Local Sources:			
Local	328,758	0	328,758
Total Revenue	4,170,062	2,563,600	1,606,462
Transfers In	0		0
Fund Balance - 07/01/13	180,000	0	180,000
Total Revenues and Fund Balance	<u>4,350,062</u>	<u>2,563,600</u>	<u>1,786,462</u>
Appropriations:			
Salaries	1,776,500	1,301,500	475,000
Benefits	544,200	339,200	205,000
Purchase Services	443,127	425,800	17,327
Energy Services	1,000	1,000	0
Materials and Supplies	1,070,842	156,900	913,942
Capital Outlay	154,118	138,100	16,018
Other Expense	228,603	201,100	27,503
Total Appropriations	4,218,390	2,563,600	1,654,790
Fund Balance - 06/30/14	131,672	0	131,672
Total Appropriations and Fund Balance	<u>4,350,062</u>	<u>2,563,600</u>	<u>1,786,462</u>

Debt Service

	2012-2013 Projected	2013-2014 Budget	SBE/COBI Bonds	Other Debt Service
State Sources:				
Racing Commission Funds	209,250	209,250		209,250
CO&DS	83,850	90,800	90,800	
Local Sources:				
Proceeds from Loan				
Interest	1,600	9,850		9,850
Total Revenues	294,700	309,900	90,800	219,100
Transfers In				
Fund Balance - Beginning	624,000	482,749	21,650	461,099
Total Revenues and Fund Balance	918,700	792,649	112,450	680,199
Appropriations:				
Redemption of Principal	179,854	188,875	55,000	133,875
Interest	46,097	39,576	26,750	12,826
Total Appropriations	225,951	228,451	81,750	146,701
Transfers Out	210,000	210,000		
Fund Balance - Ending	482,749	354,198	30,700	533,498
Total Appropriations and Fund Balance	918,700	792,649	112,450	680,199

Holmes County School Board
 Refinanced Loan
 Schedule of Maturities of Indebtedness

Date issued	04/18/2011	Rate	3.00%
Amount	670,000.00	Payments Due	Annually on 04/30

Date	Payment	Interest	Principal Payment	Principal Balance
04/30/2014	146,701.51	12,600.44	134,101.07	280,159.85
04/30/2015	146,701.51	8,521.53	138,179.98	141,979.87
04/30/2016	146,310.26	4,330.39	141,979.87	(0.00)

2008-2009
 SBE/COBI Bonds
 Schedule of Maturities of Indebtedness

Date issued	07/01/2001	Rate	4.834%
Amount	650,000.00	Payments Due	Semiannual on 07/01 and 01/01

Date	Payment	Interest	Principal Payment	Principal Balance
				650,000.00
2013	79,250.00	29,250.00	50,000.00	550,000.00
2014	81,750.00	26,750.00	55,000.00	495,000.00
2015	84,000.00	24,000.00	60,000.00	435,000.00
2016	81,000.00	21,000.00	60,000.00	375,000.00
2017	83,000.00	18,000.00	65,000.00	310,000.00
2018	84,750.00	14,750.00	70,000.00	240,000.00
2019	86,250.00	11,250.00	75,000.00	165,000.00
2020	88,250.00	8,250.00	80,000.00	85,000.00
2021	89,250.00	4,250.00	85,000.00	0.00

Capital Projects

	2012-2013 Actual	2013-2014 Budget	PECO	CO&DS	1.5 Mill Local	Local
Revenue:						
PECO		0				
CO&DS	35,279	34,000		34,000		
Local Capital Improvement		670,750			670,750	
Miscellaneous		0				
Interest	2,500	5,000	0	110	4,366	524
Total Revenue	37,779	709,750	0	34,110	675,116	524
Fund Balance - 07/01/12	974,518					
Fund Balance - 07/01/13		837,297	0	18,366	731,163	87,768
Total Revenues and Fund Balance	1,012,297	1,547,047	0	52,476	1,406,279	88,292
Appropriations:						
Miscellaneous	0	0				
Repair and Maintenance		0				
New Bonifay K-8 School	0	370,000			370,000	
Total Appropriations	0	370,000	0	0	370,000	0
Transfers Out	175,000	140,446		52,421		88,025
Fund Balance - 06/30/13	837,297	0				
Fund Balance - 06/30/14		1,036,601	0	55	1,036,279	267
Total Appropriations and Fund Balance	1,012,297	1,547,047	0	52,476	1,406,279	88,292

Florida Department of Education Budget Report

HOLMES COUNTY SCHOOL BOARD
DISTRICT SUMMARY BUDGET
SUMMARY SHEET
Fiscal Year 2013-14

PART I. ASSESSMENT AND MILLAGE LEVIES

- A. Certification of Taxable Value of Property in County by Property Appraiser
Current Year Gross Taxable Value. 465,799,289
- B. Millage Levies on Nonexempt Property

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort Tax	5.135	0.000	5.135
2. Prior Period Funding Adjustment Millage	0.013	0.000	0.013
3. Discretionary Operating	0.748	0.000	0.748
6. Local Capital Improvement	1.500	0.000	1.500
TOTAL MILLS	7.396	0.000	7.396

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2013-14

ESTIMATED REVENUES	Acct No	Budget Amount
Federal Direct		
Reserve Officers Training Corps (ROTC)	3191	65,000
Total Federal		<u>65,000</u>
STATE		
Florida Education Finance Program	3310	16,043,593
Class Size Reduction/Operating Funds	3355	3,256,708
School Recognition Funds	3361	89,505
Miscellaneous State	_____	145,000
Total State	3300	<u>19,534,806</u>
LOCAL		
District School Taxes	3411	2,636,499
Interest	3430	6,000
Federal Indirect Cost Rate	3494	80,000
Miscellaneous Local Sources	_____	158,186
Total Local	3400	<u>2,880,685</u>
Total Estimated Revenues	3000	<u>22,480,491</u>
TRANSFERS IN		
From Debt Service	3620	210,000
From Capital Projects	3630	150,000
From Internal Service Funds	3670	790,000
Total Transfers In		<u>1,150,000</u>
Total Estimated Revenue and Transfers		23,630,491
Fund Balance July 1, 2013	2800	<u>1,763,457</u>
Total Estimated Revenue, Transfers and Fund Balance		<u><u>25,393,948</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
GENERAL FUND
Fiscal Year 2013-14

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	13,827,044	10,429,615	2,609,662	86,513		408,874	72,920	219,460
Pupil Personnel Services	6100	602,937	441,666	106,271	55,000				
Instructional Media Services	6200	540,045	387,599	93,319	12,909		23,175	12,291	10,752
Instructional & Curriculum Services	6300	84,191	67,964	16,227					
Instructional Staff Training	6400	199,781	156,748	35,671	1,593				5,769
Instruction Related Technology	6500	116,105	87,708	22,660	800			4,937	
Board of Education	7100	222,184	130,926	76,258	4,000				11,000
General Administration	7200	226,447	143,309	68,138	3,000		1,500	3,000	7,500
School Administration	7300	1,997,647	1,541,705	424,608	9,800		9,523	8,705	3,306
Fiscal Services	7500	339,533	224,516	58,617	41,800		5,000	8,600	1,000
Central Services	7700	699,425	464,596	104,329	107,500		8,500	4,000	10,500
Pupil Transportation Services	7800	1,646,235	667,056	251,401	30,278	247,000	131,000	278,500	41,000
Operation of Plant	7900	2,506,409	498,224	327,853	686,020	900,000	48,334	15,978	30,000
Maintenance of Plant	8100	1,031,112	284,962	92,778	332,473		187,264	22,635	111,000
Community Services	9100	2,000					2,000		
TOTAL	0000	24,041,095	15,526,594	4,287,792	1,371,686	1,147,000	825,170	431,566	451,287
Transfers									
To Special Revenue Funds	940	0							
Unassigned Fund Balance June 30, 2014	2750	1,352,853							
Total Appropriations, Transfers, and Fund Balance		25,393,948							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2013-14

ESTIMATED REVENUES

	Acct	
	No	Amount
Federal Through State		
National School Lunch Act	3260	1,201,626
USDA Donated Food	3265	50,000
Total Federal Through State	3200	<u>1,251,626</u>
State		
School Breakfast Supplement	3337	12,000
School Lunch Supplement	3338	14,078
Total State		<u>26,078</u>
Local		
Food Service	3450	328,758
Total Local	3400	<u>328,758</u>
Total Revenues	3000	<u>1,606,462</u>
Fund Balance July 1, 2013	2800	<u>201,800</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>1,808,262</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - FOOD SERVICE
Fiscal Year 2013-14

APPROPRIATIONS

	Acct No	Amount
Food Service (Function 7600)		
Salaries	100	475,000
Employee Benefits	200	205,000
Purchased Services	300	17,327
Energy Services	400	
Material and Supplies	500	913,942
Capital Outlay	600	16,018
Other Expenses	700	27,503
 Total Appropriations		 1,654,790
 Restricted Fund Balance June 30, 2014	 2720	 153,472
 Total Appropriations and Fund Fund Balances		 1,808,262

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUND - OTHER
Fiscal Year 2013-14

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		
Job Training Partnership Act (JTPA)	3170	<u> </u>
 Federal Through State:		
Vocational Education Act	3201	80,000
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	825,000
Elementary and Secondary Education Act, Title I	3240	1,005,000
Elementary and Secondary Education Act, Title VI	3270	
Other Federal Through State	3290	<u>653,600</u>
Total Federal Through State	3200	<u>2,563,600</u>
Total Revenues	3000	2,563,600
 Fund Balance July 1, 2013	2800	<u>0</u>
 Total Estimated Revenues, Transfers, and Fund Balance		<u><u>2,563,600</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - OTHER
Fiscal Year 2013-14

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	2,085,300	1,098,000	296,600	322,600		144,100	115,000	109,000
Pupil Personnel Services	6100	75,700	53,300	10,800	1,400		9,800		400
Instructional & Curriculum Services	6300	188,700	127,500	27,400	30,300		2,000	1,500	
Instructional Staff Training	6400	100,100	7,700	2,200	68,500		1,000		20,700
Instruction Related Technology	6500	21,600						21,600	
General Administration	7200	70,000							70,000
Pupil Transportation Services	7800	22,200	15,000	2,200	3,000	1,000			1,000
TOTAL		2,563,600	1,301,500	339,200	425,800	1,000	156,900	138,100	201,100
Total Appropriations and Transfers		2,563,600							
Fund Balance									
June 30, 2014	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>2,563,600</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUND - RACE TO THE TOP 434
Fiscal Year 2013-14

ESTIMATED REVENUES

	Acct No	<u>Amount</u>
Federal Direct:		<u>0</u>
Federal Through State:		
Race to the Top	3214	<u>150,000</u>
Total Federal Through State	3200	<u>150,000</u>
Total Revenues	3000	150,000
Fund Balance July 1, 2013	2800	<u>0</u>
Total Estimated Revenues, Transfers, and Fund Balance		<u><u>150,000</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT BUDGET SUMMARY
SPECIAL REVENUE FUNDS - RACE TO THE TOP 434
Fiscal Year 2013-14

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 Staff Training	6400	150,000	125,000	25,000					
TOTAL		<u>150,000</u>	<u>125,000</u>	<u>25,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Fund Balance June 30, 2014	2700	<u>0</u>							
Total Appropriations, Transfers, and Fund Balance		<u><u>150,000</u></u>							

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
DEBT SERVICE FUNDS
Fiscal Year 2013-14

Account Title	Acct. Code	Total Amount	Combined SBE/COBI Funds	Other (220)
ESTIMATED REVENUES				
State Sources:				
CO&DS Withheld For SBE/COBI				
Bonds	3322	90,800	90,800	
Racing Commission Funds	3341	209,250		209,250
Total State Sources		300,050	90,800	209,250
Local Sources:				
Interest	3430	9,850		9,850
Total Estimated Revenues		309,900	90,800	219,100
Fund Balances July 1, 2013	2800	406,556	13,566	392,990
Total Estimated Revenues and Fund Balances		716,456	104,366	612,090
APPROPRIATIONS				
Redemption Of Principal	710	191,000	56,000	135,000
Interest	720	40,000	27,000	13,000
Dues And Fees	730	2,000	1,000	1,000
Total Appropriations		233,000	84,000	149,000
Transfers				
To Internal Service	910	210,000		210,000
Total Transfers		210,000	0	210,000
Restricted Fund Balance June 30, 2014	2720	20,366	20,366	
Assigned Fund Balance June 30, 2014	2740	253,090		253,090
Unassigned Fund Balances June 30, 2014	2750	0		
Total Ending Fund Balances		273,456	20,366	253,090
Total Appropriations, Transfers, and Fund Balances		716,456	104,366	612,090

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
CAPITAL PROJECTS FUNDS
Fiscal Year 2013-14

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
State Sources						
CO&DS Distributed To District	3321	34,000		34,000		
Public Education Capital Outlay	3391	0				
Total State Sources		34,000	0	34,000	0	0
Local Sources						
District Local Capital Improvement Tax	3413	670,750			670,750	
Interest Including Profit on Investments	3430	5,000		110	4,366	524
Total Local Sources		675,750	0	110	675,116	524
Fund Balances July 1, 2013	2800	942,095	0	0	731,290	210,805
Total Estimated Revenues, Transfers, and Fund Balances		1,651,845	0	34,110	1,406,406	211,329
Buildings and Fixed Equipment	630	370,000			370,000	
Total Appropriations		370,000	0	0	370,000	0
Outgoing Transfers						
To General Fund	910	150,000		34,110	100,000	15,890
Total Transfers		150,000	0	34,110	100,000	15,890
Restricted Fund Balance June 30, 2014	2720	936,406	0	0	936,406	
Assigned Fund Balance June 30, 2012	2740					195,439
Unassigned Fund Balances June 30, 2014	2750					
Total Ending Fund Balances	2700	1,131,845	0	0	936,406	195,439
Total Appropriations, Transfers, and Fund Balances		1,651,845	0	34,110	1,406,406	211,329

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
DISTRICT SUMMARY BUDGET
INTERNAL SERVICE FUNDS
Fiscal Year 2013-14

ESTIMATED REVENUES	Acct No	Account
Nonoperating Revenues		
Sale of Investments	3430	790,000
Transfers In		
From Debt Service	3620	<u>0</u>
Net Position July 1, 2013	2880	<u>0</u>
 Total Revenues and Net Assets		 <u><u>790,000</u></u>
ESTIMATED EXPENSES		
Transfers to General Fund	910	790,000
Net Position June 30, 2014	2780	<u>0</u>
 Total Expenses, Transfers, and Net Assets		 <u><u>790,000</u></u>

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 1.95 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

Fiscal Year 2013-2014

Proposed Millage Levy:

Operating:

Required Local Effort	5.148
Discretionary Operating	0.748
Local Capital Improvement	<u>1.500</u>
Total Millage	7.396

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal	65,000	3,815,226				3,880,226
State Sources	19,534,806	26,078	300,050	34,000		19,894,934
Local Sources	<u>2,880,685</u>	<u>328,758</u>	<u>9,850</u>	<u>675,750</u>		<u>3,895,043</u>
Total Revenues	22,480,491	4,170,062	309,900	709,750	0	27,670,203
Transfers In	1,150,000					1,150,000
Fund Balances-July 1, 2013	<u>1,923,320</u>	<u>180,000</u>	<u>482,749</u>	<u>837,297</u>	<u>2,311,130</u>	<u>5,734,496</u>
TOTAL REVENUES AND BALANCES	<u><u>25,553,811</u></u>	<u><u>4,350,062</u></u>	<u><u>792,649</u></u>	<u><u>1,547,047</u></u>	<u><u>2,311,130</u></u>	<u><u>34,554,699</u></u>

EXPENDITURES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Instruction	13,377,044	2,085,300				15,462,344
Pupil Personnel Services	602,937	75,700				678,637
Instructional Media Services	540,045					540,045
Instructional Curriculum Services	84,191	188,700				272,891
Instructional Staff Training	199,781	100,100				299,881
Instructional Technology	116,105	21,600				137,705
Board of Education	222,184					222,184
General Administration	226,447	70,000				296,447
School Administration	1,997,647					1,997,647
Facilities Acquisition and Construction				370,000		370,000
Fiscal Services	339,533					339,533
Food Services		1,654,790				1,654,790
Central Services	699,425					699,425
Pupil Transportation Services	1,646,235	22,200				1,668,435
Operation of Plant	2,506,409					2,506,409
Maintenance of Plant	1,031,112					1,031,112
Community Services	2,000					2,000
Debt Service			<u>228,451</u>			<u>228,451</u>
Total Expenditures	23,591,095	4,218,390	228,451	370,000	0	28,407,936
Transfers Out			210,000	140,446	799,554	1,150,000
Fund Balances-June 30, 2014	<u>1,962,716</u>	<u>131,672</u>	<u>354,198</u>	<u>1,036,601</u>	<u>1,511,576</u>	<u>4,996,763</u>
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	<u><u>25,553,811</u></u>	<u><u>4,350,062</u></u>	<u><u>792,649</u></u>	<u><u>1,547,047</u></u>	<u><u>2,311,130</u></u>	<u><u>34,554,699</u></u>

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>2,851,420</u>
B. Less tax reductions due to Value Adjustment Board and other assessment changes	\$ <u>6,808</u>
C. Actual property tax levy	\$ <u>2,844,612</u>
This year's proposed tax levy	\$ <u>3,445,052</u>

A portion of the tax levy is required under state law in order for the school board to receive \$19,389,806 in state education grants.

The required portion has decreased by 4.79 percent and represents approximately seven 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, July 29, 2013 at 5:15 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.

NOTICE OF TAX FOR SCHOOL

CAPITAL OUTLAY

The Holmes County School District will soon consider a measure to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.896 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$670,751 to be used for the following projects:

Construction and Remodeling

New Bonifay K-8 School

Maintenance, Renovation, and Repair

Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
Roof repairs and replacement
Paving

Motor Vehicle Purchases

Purchase of Seven School Buses

New and Replacement Equipment

Purchase school furniture and equipment district wide
Lease-purchase of Data Processing Equipment

Payment of Costs of Leasing Relocatable Educational Facilities

All concerned citizens are invited to a public hearing to be held on July 29, 2013, at 5:15 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

VIOLENCE from page A1

ball tournament recently that raised over \$2,000, we've got a walk/vigil planned for Holmes County in October for Domestic Violence Awareness and in memory of those who suffered at the hands of Domestic Violence."

Lee also said that October was Domestic Violence Awareness and requested that the Bonifay Kiwanis Club consider dedicating one of the rodeo nights to Domestic Violence Awareness.

"The color for Domestic Violence Awareness is purple, so it can be a purple night," said Lee. "We've also got these shirts that have been very popular. It takes a community to stop the violence."

Also present to speak on behalf of the Washington-Holmes Domestic Violence Task Force was Tammy Slay.

"This has been our home for over 25 years now," said Slay. "That would not have been possible if someone didn't help me 27 years ago to get out of an abusive relationship."

She said she was working at a bank at the time.

"I'd come into work with fresh bruises and black eyes," said Slay. "No one should ever be so scared that they're willing to get beat up occasionally than to face the dangers of leaving."

Last year 25.9 percent of murders in Florida were the results of domestic disputes, she said.

"We had one murdered due to domestic violence right here in Holmes County just last year," said Slay. "Some may say that was just one, but if that was your relative, your mother, sister, aunt or grandmother, then that's one death too many."

She said she and her husband had witnessed an act of violence the parking lot of Wal-Mart last week.

"This woman was getting beat up in the parking lot and while her boyfriend was circling her with his vehicle a couple stepped in and helped her," she said.



CECILIA SPEARS | Times-Advertiser

Missy Sword Lee, Family Intervention Program Supervisor with Habilitative Services of Northwest Florida visited the Bonifay Kiwanis Club to speak about The Washington-Holmes Domestic Violence Task Force.

"Come to find out she just got out of the hospital the week before to get stitches on the inside of her mouth. She's safe now but if it had not been for that couple there's no telling what might have happened to her."

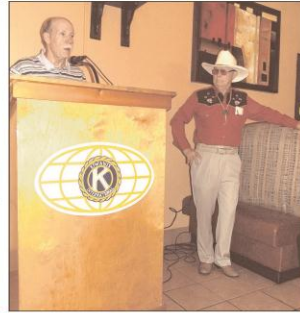
She said that 3,341 domestic violence survivors requesting shelter was turned down due to overcrowding.

"We need a shelter here, because if even one gets turned away it's one too many," said Slay. "My kids make a difference in this community and I am very proud of them because they came from a difficult situation but they overcome. I tried seven times to leave before I received help; now as a community we can make a difference."

She explained that they are looking for someone who is willing to donate property to them.

"If there's a building you just can't get rid of, we're a 301c3 non-profit organization and that donation can be used as tax deduction," said Slay. "We need to spread the word so we can make a difference together and we can't do this alone."

For more information contact Lee at 596-3238, or email WashingtonHolmes-DVtaskforce@yahoo.com. The mailing address is P.O. Box 216, Chipley, FL 32428.



CECILIA SPEARS | Times-Advertiser

Program Coordinator Roger Brooks introduced his guest speaker, Missy Lee, and Bonifay Kiwanis Club President Carlton Treadwell wore his rodeo outfit to encourage others to do the same in efforts of "reminding everyone that rodeo is coming up real quick."

proud of them because they came from a difficult situation but they overcome. I tried seven times to leave before I received help; now as a community we can make a difference."

She explained that they are looking for someone who is willing to donate property to them.

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a 301c3 non-profit organization and that donation can be used as tax deduction," said Slay. "We need to spread the word so we can make a difference together and we can't do this alone."

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Fall Registration - Aug 14-16
Classes Begin - Aug 19
Late Registration - Aug 19-20
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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	
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B. Less tax reductions due to Value Adjustment Board and other assessment change	<u>\$6,808</u>
C. Actual property tax levy	<u>\$2,844,612</u>
This year's proposed tax levy	<u>\$3,445,052</u>

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The required portion has decreased by 4.79 percent and represents approximately seven 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, July 29, 2013 at 5:15 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.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The Holmes County School District will soon consider a measure to impose a 1.5 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.896 mills for operating expenses and is proposed solely at the discretion of the school board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE.

The capital outlay tax will generate approximately \$670,751 to be used for the following projects:

- Construction and Remodeling
 - New Bonifay K-8 School
- Maintenance, Renovation, and Repair
 - Reimbursement of the maintenance, renovation, and repairs paid through the General Fund as permitted by Florida Statute
 - Roof repairs and replacement
 - Paving
- Motor Vehicle Purchases
 - Purchase of Seven School Buses
- New and Replacement Equipment
 - Purchase school furniture and equipment district wide
 - Lease-purchase of Data Processing Equipment
- Payment of Costs of Leasing Relocatable Educational Facilities

All concerned citizens are invited to a public hearing to be held on July 29, 2013, at 5:15 P.M., at the Holmes County School District office located at 701 East Pennsylvania Avenue, Bonifay, Florida.

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

HUDSON from page A1

lege to dedicate this park in memory of Mrs. Etta Hudson."

Cloud concluded the ceremony by reading a city resolution, dedicating the new name to the park.

"The great and supreme ruler of the universe has in his infinite wisdom removed from among us, Etta M. White Hudson," read Cloud. "Etta M. White Hudson consistently dedicated her time and energy on behalf of the health and welfare of the citizens of Bonifay and surrounding areas. The City wishes to recognize Etta M. White Hudson for her many years of service to the public and the citizens of Bonifay and the City will acknowledge its appreciation to Etta M. White Hudson by changing the name of Eastside Park to Etta M. White Hudson Memorial Park."

Hudson passed away on Feb. 9 of this year at her home surrounded by her family. She was born on Nov. 5, 1947 in Bonifay to Justine White and Robert Horne.

She attended Bayview School in Bonifay in 1965, continued her education with the Washington-Holmes Technical Center and earned her Licensed Practical Nurse license in 1976.

She earned her Registered Nurse degree from Pensacola College in 1987, her Bachelor of Science in Nursing degree in Nursing from Florida State University in 2002 and her Master's Degree in Nursing from Phoenix University in 2003.

She was a nurse for 36 years, starting

her career with Dr. John Grace at Doctors Memorial Hospital before transferring to the Holmes County Correctional Facility, then to Jackson County Correctional Institute as a Registered Nurse Supervisor; then promoted to the office of Registered Nurse Consultant at the Regional Office and then achieved the position of Assistant Director of Nursing in the Central Office of the Department of Corrections for the State of Florida.

"One of her happiest memories of her life was meeting and marrying the Rev. Robert E. Hudson in 1977 and to this union a son was born and reared in love along with, Poe, Judy, Barbara, Joseph and Zoey," according to her obituary.

She was survived by her husband of 36 years, the Rev. Robert E. Hudson; three sons, Poiterist White, Raymond Hudson of Bonifay and Joseph Sanders of Pensacola; three daughters, Judy Love, Barbara Sanders and Zoey Hudson of Bonifay; step-daughter, Elaine Smith of Pensacola; god-daughters, Shenika Richardson (Stephen) of Raleigh, N.C. and Annie Staten of Bonifay; four brothers, Charles White (Nina) of Middletown, Conn.; half brother, John Horne of Fort Myers; sisters, Icey Horne of Lake Wales, Freda Clark Middle-town, Conn.; half sister, Esther Bell of Fort Myers; a host of in-laws; 16 grandchildren, 24 great grandchildren; one god-son, Tavarus Moore and a host of devoted friends and coworkers.

TAX from page A1

County is \$11,200,000.

"With our one mill we could purchase three buses, but with their one mill they could purchase 62 buses," said Dixon. "But that's also why we qualify for a special grant."

Dixon also explained that the new schools would be a benefit to both the school and the community.

"There would be a modern spacious facility that accommodates today's numbers, designed for today's students," he said. "It would be safer from outside threats, a consolidation cost savings to facilities, maintenance, personnel, resources and energy. There would be simplified and safer bus traffic, better control of the students, simplified parent traffic flow, convenient for parents and closer to and on the same side of the railroad tracks as the hospital, police, Emergency Management Services and the Fire Department."

For the community he said it would be beneficial because of it doubling as a



CECILIA SPEARS | Times-Advertiser

Superintendent of School Eddie Dixon gave a preview of the presentation he would be presenting before the visiting representatives from the Florida Department of Education about building the new Bonifay Middle and Elementary Schools.

"Special needs shelter" located on the South end of the county which will balance out the needs as Poplar Springs serves as a shelter in the northern portion of the county.

"Not to mention a new water tower for Southwest Bonifay, upgraded streets and new sidewalks," said Dixon.

Board Chairman Rusty Williams also thanked everyone for their work towards getting the new schools built. "I want to thank the board

members and staff and those involved in process of developing and building these new schools," said Williams. "Thank you for all of your hard work and dedication towards building our students a brighter future in Holmes County."

Board member Debbie Kolmetz said that she had attended the Rural Summit on Safety in Quincy.

"We had some speakers come in from Sandy Hook and I found it to be very informative," said Kolmetz.

WASHINGTON COUNTY NEWS/HOLMES COUNTY TIMES ADVERTISER
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 Washington County News is a bi-weekly paper that is published in Washington County Florida, and Holmes County Times-Advertiser is a weekly paper that is published in Holmes County Florida.
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DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 Budget Summary
 THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE HOLMES COUNTY DISTRICT SCHOOL BOARD ARE 1.95 PERCENT MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
 Fiscal Year 2013-2014

Proposed Millage Levy:
 Operating:
 Required Local Effort 5.148
 Discretionary Operating 0.748
 Local Capital Improvement 1.500
 Total Millage 7.396

REVENUES	Special Revenue					Total All Funds
	General	Debt Service	Capital Projects	Internal Service		
Federal	65,000	3,815,226				3,880,226
State Sources	19,534,806	26,078	300,050	34,000		19,894,934
Local Sources	2,880,685	328,758	9,850	675,750		3,895,043
Total Revenues	22,480,491	4,170,062	309,900	709,750	0	27,670,203
Transfers In	1,150,000					1,150,000
Fund Balances-July 1, 2013	1,923,320	180,000	482,749	837,297	2,311,130	5,734,496
TOTAL REVENUES AND BALANCES	25,553,811	4,350,062	792,649	1,547,047	2,311,130	34,554,689
EXPENDITURES						
Instruction	13,377,044	2,085,300				15,462,344
Pupil Personnel Services	602,937	75,700				678,637
Instructional Media Services	540,045					540,045
Instructional Curriculum Services	84,191	188,700				272,891
Instructional Staff Training	199,781	100,100				299,881
Instructional Technology	116,105	21,600				137,705
Board of Education	222,184					222,184
General Administration	226,447	70,000				296,447
School Administration	1,997,647					1,997,647
Facilities Acquisition and Construction				370,000		370,000
Fiscal Services	339,533					339,533
Food Services		1,654,790				1,654,790
Central Services	699,425					699,425
Pupil Transportation Services	1,646,235	22,200				1,668,435
Operation of Plant	2,506,409					2,506,409
Maintenance of Plant	1,031,112					1,031,112
Community Services	2,000					2,000
Debt Service			228,451			228,451
Total Expenditures	23,591,095	4,218,390	228,451	370,000	0	28,407,936
Transfers Out			210,000	140,446	799,554	1,150,000
Fund Balances-June 30, 2014	1,962,716	131,672	354,198	1,036,601	1,511,576	4,996,763
TOTAL EXPENDITURES, TRANSFERS AND BALANCES	25,553,811	4,350,062	792,649	1,547,047	2,311,130	34,554,689

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HOLMES COUNTY SCHOOL BOARD
FINAL BUDGET
Fiscal Year 2013-2014

Proposed Millage Levy:

Required Local Effort	5.148
Basic Discretionary Operating	0.748
Local Capital Improvement	1.500
Total	7.396

REVENUES	General	Special Revenue	Debt Service	Capital Projects	Internal Service	Total All Funds
Federal	65,000	3,965,226				4,030,226
State Sources	19,534,806	26,078	300,050	34,000		19,894,934
Local Sources	2,880,685	328,758	9,850	675,750	790,000	4,685,043
Total Revenues	22,480,491	4,320,062	309,900	709,750	790,000	28,610,203
Transfers In	1,150,000					1,150,000
Fund Balances-July 1, 2013	1,763,457	201,800	406,556	942,095		3,313,908
Total Revenues And Balances	25,393,948	4,521,862	716,456	1,651,845	790,000	33,074,111
EXPENDITURES						
Instruction	13,827,044	2,085,300				15,912,344
Pupil Personnel Services	602,937	75,700				678,637
Instructional Media Services	540,045					540,045
Instructional Curriculum Services	84,191	188,700				272,891
Instructional Staff Training	199,781	100,100				299,881
Instructional Technology	116,105	171,600				287,705
Board of Education	222,184					222,184
General Administration	226,447	70,000				296,447
School Administration	1,997,647					1,997,647
Facilities Acquisition and Construction				370,000		370,000
Fiscal Services	339,533					339,533
Food Services		1,654,790				1,654,790
Central Services	699,425					699,425
Pupil Transportation Services	1,646,235	22,200				1,668,435
Operation of Plant	2,506,409					2,506,409
Maintenance of Plant	1,031,112					1,031,112
Community Services	2,000					2,000
Debt Service			233,000			233,000
Total Expenditures	24,041,095	4,368,390	233,000	370,000	790,000	29,012,485
Transfers Out			210,000	150,000	790,000	1,150,000
Fund Balances-June 30, 2014	1,352,853	153,472	273,456	1,131,845		2,911,626
Total Expenses, Transfers And Balances	25,393,948	4,521,862	716,456	1,651,845	790,000	33,074,111

REQUIREMENTS FOR PARTICIPATION

Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

- 1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by State Board of Education Rules.
- 2) Operate all schools for a term of at least 180 actual teaching days. Upon written application, the State Board may prescribe procedures for altering this requirement.
- 3) Provide written contracts for all instructional personnel.
- 4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with Florida Statutes and the Florida Administrative Code.
- 5) Observe all requirements of the State Board relating to the preparation, adoption, and execution of budgets for the district school system.
- 6) Make the minimum financial effort required for the support of the Florida Education Finance Program as prescribed in the current year's General Appropriations Act.
- 7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.
- 8) Comply with the minimum classroom expenditure requirements and associated reporting pursuant to s. 1011.64.

State Dollars (Flow Chart)

The amount of state and local FEFP dollars for each school district is determined as follows:

$$\text{FTE Students} \times \text{Program Cost Factors} \times \text{Base Student Allocation} \times \text{District Cost Differential} =$$

$$\text{Base Funding} + \text{Declining Enrollment} + \text{Sparsity Supplement} + \text{.748 Mill Compression} +$$

$$\text{.250 Mill Compression} + \text{Safe Schools} + \text{Supplemental Academic Instruction} + \text{Reading Instruction} +$$

$$\text{Teacher Lead} + \text{Instructional Materials} + \text{ESE Guaranteed Allocation} + \text{DJJ Supplemental} +$$

$$\text{Student Transportation} + \text{Virtual Education} + \text{Teacher Salary Increase} = \text{Total FEFP} -$$

$$\text{Required Local Effort} = \text{Net State FEFP} + \text{District Lottery School Recognition} + \text{Class Size Reduction} =$$

$$\text{Total State FEFP}$$

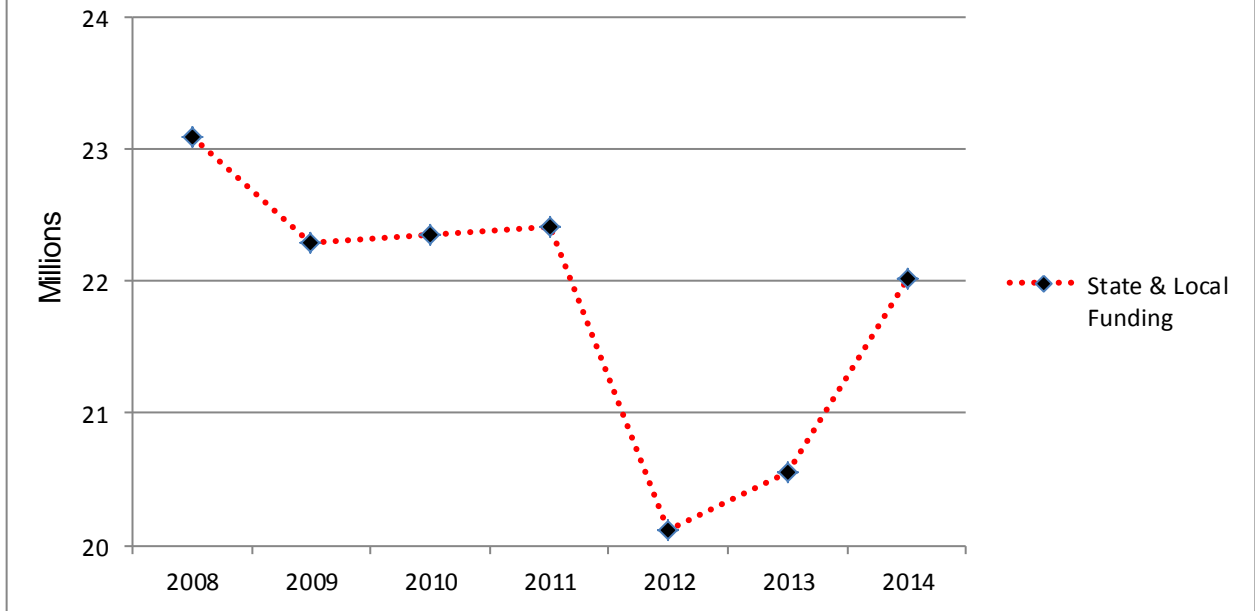
FEFP CALCULATION SCHEDULE

The FEFP is calculated five times throughout the year to arrive at each year's final appropriation. These calculations are as follows:

- 1) First Calculation – This calculation is completed immediately after the annual legislative session. District allocations for July are based on this calculation.
- 2) Second Calculation – This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62, F.S. District allocations for August through November are based on this calculation.
- 3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December through March are distributed using this calculation. District current year July and October and prior year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.
- 4) Fourth Calculation – This calculation is made upon receipt of districts' February FTE and estimated June FTE reported in March. District allocations for April through June are distributed using this calculation.
- 5) Final Calculation – This calculation is made upon receipt of districts' June FTE survey usually reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this Final Calculation to the Fourth Calculation.

Funding Trends, Millage, and Property Taxes

State & Local Funding



	Fiscal Year	State & Local Funding
Final calculation	2008	23,095,409
Final calculation	2009	22,285,696
Final calculation	2010	22,357,916
Final calculation	2011	22,405,063
Final calculation	2012	20,118,695
Fourth calculation	2013	20,548,227
Second calculation	2014	22,020,491
Change 2008 to 2014		(1,074,918)




CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2013	County : Holmes								
Name of School District : Holmes District School Board									
SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT									
1. Current year taxable value of real property for operating purposes	\$ 398,892,121 (1)								
2. Current year taxable value of personal property for operating purposes	\$ 60,090,342 (2)								
3. Current year taxable value of centrally assessed property for operating purposes	\$ 6,816,826 (3)								
4. Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$ 465,799,289 (4)								
5. Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$ 3,268,716 (5)								
6. Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$ 462,530,573 (6)								
7. Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$ 459,475,380 (7)								
8. 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? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No (8)								
SIGN HERE	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 40%;">Property Appraiser Certification</td> <td>I certify the taxable values above are correct to the best of my knowledge.</td> </tr> <tr> <td>Signature of Property Appraiser :</td> <td>Date :</td> </tr> <tr> <td style="text-align: center;"></td> <td style="text-align: center;">07/01/2013</td> </tr> </table>	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.	Signature of Property Appraiser :	Date :		07/01/2013		
Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.								
Signature of Property Appraiser :	Date :								
	07/01/2013								
SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER									
Local board millage includes discretionary and capital outlay.									
9. Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	5.4430 per \$1,000 (9)								
10. Prior year local board millage levy <i>(All discretionary millages)</i>	0.7480 per \$1,000 (10)								
11. Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$ 2,500,924 (11)								
12. Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$ 343,688 (12)								
13. Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$ 2,844,612 (13)								
14. Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	5.4070 per \$1,000 (14)								
15. Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	0.7431 per \$1,000 (15)								
16. Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	5.1480 per \$1,000 (16)								
17.	(17)								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 25%;">A. Capital Outlay</td> <td style="width: 25%;">B. Discretionary Operating</td> <td style="width: 25%;">C. Discretionary Capital Improvement</td> <td style="width: 25%;">D. Use only with instructions from the Department of Revenue</td> </tr> <tr> <td style="text-align: center;">1.500</td> <td style="text-align: center;">0.7480</td> <td></td> <td></td> </tr> </table>	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	1.500	0.7480			E. Additional Voted Millage
A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue						
1.500	0.7480								
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>				2.2480 per \$1,000					

Continued on page 2

Name of School District : Holmes District School Board			DR-420S R. 5/13 Page 2		
18.	Current year state law proceeds (Line 16 multiplied by Line 4, divided by 1,000)	\$ 2,397,935	(18)		
19.	Current year local board proceeds (Line 17 multiplied by Line 4, divided by 1,000)	\$ 1,047,117	(19)		
20.	Current year total state law and local board proceeds (Line 18 plus Line 19)	\$ 3,445,052	(20)		
21.	Current year proposed state law rate as percent change of state law rolled-back rate (Line 16 divided by Line 14, minus 1, multiplied by 100)	-4.79	%	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate ([[Line 16 plus Line 17] divided by (Line 14 plus Line 15)], minus 1), multiplied by 100	20.26	%	(22)	
Final public budget hearing		Date : 09/17/2013	Time : 6:00 PM	Place : Holmes County School Board 701 E Pennsylvania Ave, Bonifay, FL 32425	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer : 			Date : 07/29/2013	
	Title : Superintendent of Schools		Contact Name And Contact Title : Larry Hawkins, Finance Officer		
	Mailing Address : 701 E Pennsylvania Avenue		Physical Address : 701 E Pennsylvania Avenue		
	City, State, Zip : Bonifay, FL 32425		Phone Number : 850-547-9343		Fax Number : 850-547-3835

Continued on page 3



Reset Form

Print Form

CERTIFICATION OF FINAL TAXABLE VALUE

DR-422
R. 5/13
Rule 12D-16.002
Florida Administrative Code
Effective 5/13
Provisional

Year : 2013	County : Holmes	Is VAB still in session? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Principal Authority : Holmes District School Board		Check type : <input checked="" type="checkbox"/> School District <input type="checkbox"/> County <input type="checkbox"/> Municipality <input type="checkbox"/> Independent Special District <input type="checkbox"/> Water Management District
Taxing Authority : Holmes District School Board		Check type : <input checked="" type="checkbox"/> Principal Authority <input type="checkbox"/> MSTU <input type="checkbox"/> Dependent Special District <input type="checkbox"/> Water Management District Basin

SECTION I : COMPLETED BY PROPERTY APPRAISER

1.	Current year gross taxable value from Line 4, Form DR-420	\$	465,799,289	(1)
2.	Final current year gross taxable value from Form DR-403 Series	\$	465,559,069	(2)
3.	Percentage of change in taxable value (Line 2 divided by Line 1, minus 1, multiplied by 100)		-05 %	(3)

The taxing authority must complete this form and return it to the property appraiser by 1:00 P.M., 10/18/2013
time date

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser : <i>Otis Corbin</i>		Date : 10/15/2013	

SECTION II : COMPLETED BY TAXING AUTHORITY

MILLAGE RATE ADOPTED BY RESOLUTION OR ORDINANCE AT FINAL BUDGET HEARING UNDER s. 200.065(2)(d), F.S.

If this portion of the form is not completed in full your taxing authority will be denied TRIM certification and possibly lose its millage levy privilege for the tax year. If any line is inapplicable, enter N/A or -0-.

Non-Voted Operating Millage Rate (from resolution or ordinance)

4a.	County or municipal principal taxing authority		-0-	per \$1,000	(4a)
4b.	Dependent special district		-0-	per \$1,000	(4b)
4c.	Municipal service taxing unit (MSTU)		-0-	per \$1,000	(4c)
4d.	Independent Special District		-0-	per \$1,000	(4d)
4e.	School district	Required Local Effort	5.148	per \$1,000	(4e)
		Capital Outlay	1.500	per \$1,000	
		Discretionary Operating	0.748	per \$1,000	
		Discretionary Capital Improvement	-0-	per \$1,000	
		Additional Voted Millage	-0-	per \$1,000	
4f.	Water management district	District Levy	-0-	per \$1,000	(4f)
		Basin	-0-	per \$1,000	

Are you going to adjust adopted millage ?	<input type="checkbox"/> YES	<input checked="" type="checkbox"/> NO	If No, STOP HERE, Sign and Submit.
--	------------------------------	--	---

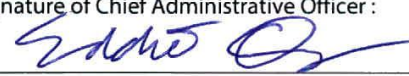
Continued on page 2

COUNTIES, MUNICIPALITIES, SCHOOLS, and WATER MANAGEMENT DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 1% . (s. 200.065(6), F.S.)

5.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4a, 4e, or 4f as applicable, divided by 1,000)</i>	\$	(5)
6.	Adjusted millage rate (Only if Line 3 is greater than plus or minus 1%) <i>(Line 5 divided by Line 2 multiplied by 1,000)</i>		per \$1000 (6)

MSTUs, DEPENDENT SPECIAL DISTRICTS , and INDEPENDENT SPECIAL DISTRICTS may adjust the non-voted millage rate only if the percentage on Line 3 is greater than plus or minus 3% (s. 200.065(6), F.S.)

7.	Unadjusted gross ad valorem proceeds <i>(Line 1 multiplied by Line 4b, 4c, or 4d as applicable, divided by 1,000)</i>	\$	(7)
8.	Adjusted Millage rate (Only if Line 3 is greater than plus or minus 3%) <i>(Line 7 divided by Line 2, multiplied by 1,000)</i>		per \$1000 (8)

S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065 and the provisions of either s. 200.071 or s. 200.081, F.S.	
	Signature of Chief Administrative Officer : 		Date : 10-17-2013	
	Title : Superintendent of Schools		Contact Name and Contact Title : Larry Hawkins Finance Officer	
	Mailing Address : 701 E Pennsylvania Avenue		Physical Address : 701 E Pennsylvania Avenue	
	City, State, Zip : Bonifay, FL 32425		Phone Number : 850-547-9341	Fax Number : 850-547-3835

INSTRUCTIONS

SECTION I: Property Appraiser

1. Initiate a separate DR-422 form for each DR-420, Certification of Taxable Value, and DR-420S, Certification of School Taxable Value, submitted.
2. Complete Section 1 and sign.
3. Send the original to the taxing authority and keep a copy.

SECTION II: Taxing Authority

1. Complete Section II and sign.
2. Return the original to the property appraiser.
3. Keep a copy for your records.
4. Send a copy to the tax collector.
5. Send a copy with the DR-487, Certification of Compliance, to the Department of Revenue at the address below. Send separately if the DR-487 was previously sent to the Department.

Florida Department of Revenue
Property Tax Oversight - TRIM Section
P. O. Box 3000
Tallahassee, Florida 32315 - 3000

All taxing authorities must complete Line 4, millages adopted by resolution/ordinance at final budget hearing.

Counties, municipalities, schools, and water management districts may complete Line 5 and Line 6 only when Line 3 is greater than plus or minus 1%. (s. 200.065(6), F.S.)

MSTUs, dependent special districts, and independent special districts may adjust the non-voted millage rate only when Line 3 is greater than plus or minus 3%. (s. 200.065(6), F.S.)

Adjusted millage rate must comply with statutes. The adjusted millage rate entered on Line 6 or Line 8 cannot exceed the rate allowed by other provisions of law or the state constitution.

Multi-county and water management districts must complete a separate DR-422 for each county.

All TRIM forms for taxing authorities are available on our website at
<http://dor.myflorida.com/dor/property/trim/trimmax.html>

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 W. Gaines Street, Room 824
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF HOLMES
 COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE
 MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL
 IMPROVEMENT FUND, AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR
 BEGINNING JULY 1, 2013, AND ENDING JUNE 30, 2014.

WHEREAS, Section 1011.04, Florida Statutes, requires that upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, Section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the District School Board that the amounts necessary to be raised as shown by the officially adopted budget and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>465,799,289</u>	Required Local Effort	\$ <u>2,296,205</u>	<u>5.1350</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior Period Funding Adjustment Millage	\$ <u>5,814</u>	<u>0.0130</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>2,302,019</u>	<u>5.1480</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>465,799,289</u>	Discretionary Operating	\$ <u>334,482</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>465,799,289</u>	Local Capital Improvement	\$ <u>670,751</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3)(a), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLL-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 20.26 PERCENT.

STATE OF FLORIDA

COUNTY OF Holmes

I, Eddie Dixon, Superintendent of Schools and ex-officio Secretary of the District School Board of Holmes County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Holmes County, Florida, September 17, 20 13.



Signature of Superintendent of Schools

September 17, 2013

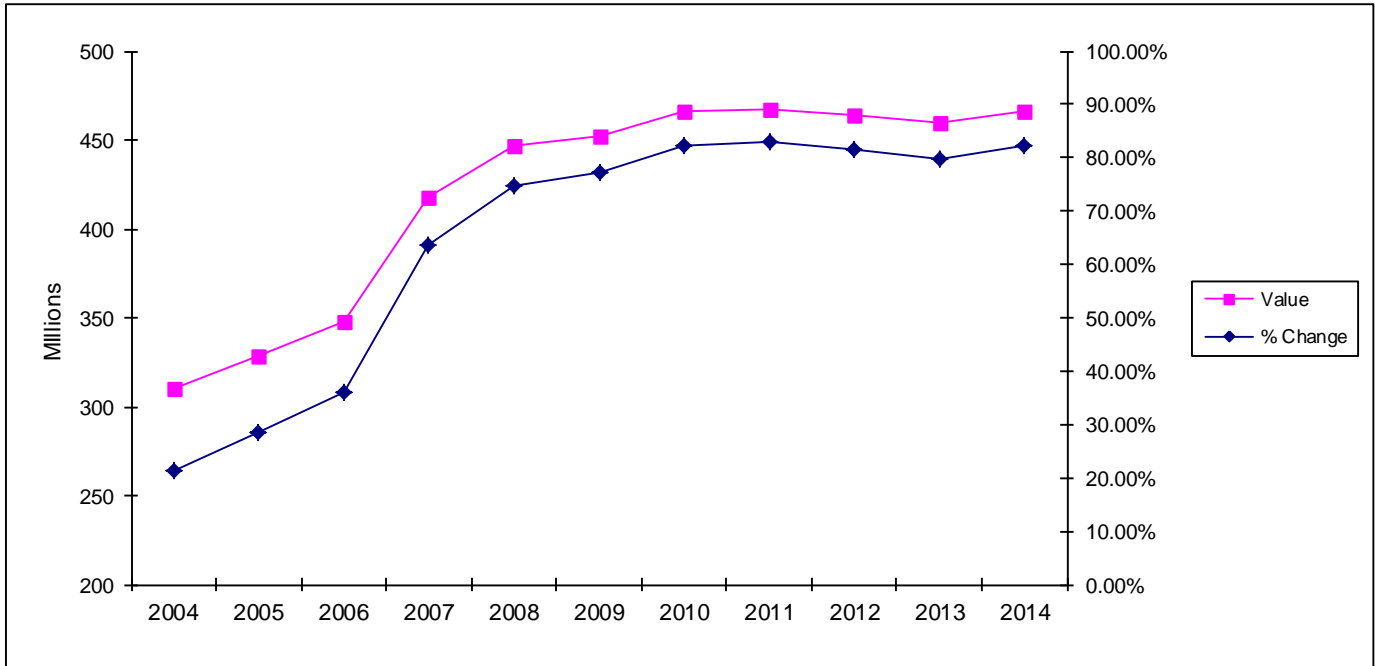
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 W. Gaines Street, Room 824, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

Assessed Value of Property

Ten Year Historical Trend

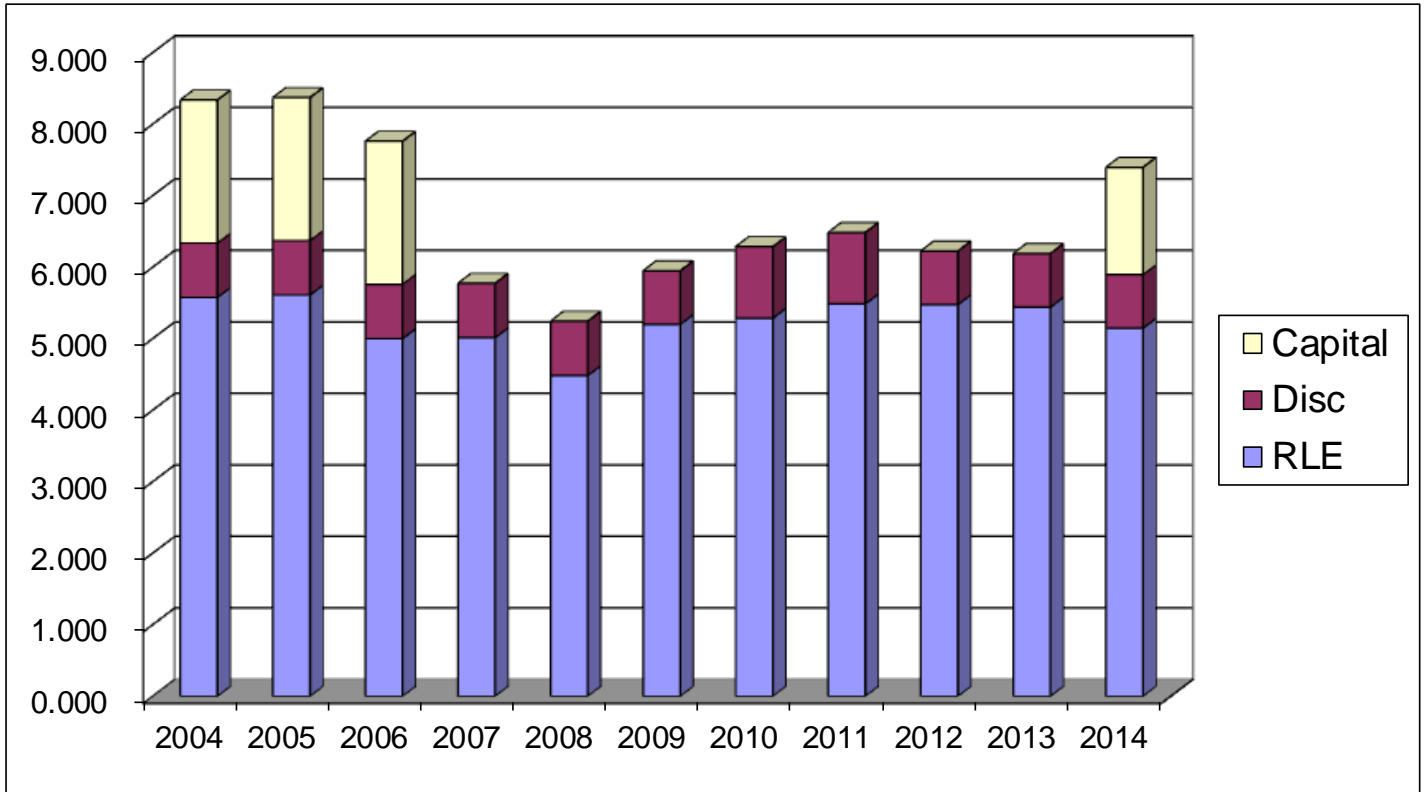
2013-2014



	Value	% Change From 2000
2004	309,747,780	21.24%
2005	328,671,981	28.65%
2006	347,805,597	36.14%
2007	417,779,034	63.53%
2008	446,757,465	74.87%
2009	452,493,551	77.11%
2010	465,661,852	82.27%
2011	467,672,298	83.06%
2012	463,799,954	81.54%
2013	459,475,380	79.85%
2014	465,799,289	82.32%

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

History of Millage



	<u>RLE</u>	<u>Disc</u>	<u>Capital</u>	<u>Total</u>
2004	5.578	0.760	2.000	8.338
2005	5.612	0.760	2.000	8.372
2006	5.001	0.760	2.000	7.761
2007	5.014	0.760	0.000	5.774
2008	4.485	0.760	0.000	5.245
2009	5.201	0.748	0.000	5.949
2010	5.288	0.998	0.000	6.286
2011	5.487	0.998	0.000	6.485
2012	5.478	0.748	0.000	6.226
2013	5.443	0.748	0.000	6.191
2014	5.148	0.748	1.500	7.396

Millage Levies And
District Ad Valorem Tax Revenue
Computed Collection 96%

Certified Property Tax Value	2012-2013		2013-2014		Difference
	Millage	Amount	Millage	Amount	
Required Local Effort	5.443	2,400,888	5.148	2,302,017	(0.295)
Discretionary Local Effort	0.748	329,940	0.748	334,481	0.000
Discretionary Critical Needs	0.000	0	0.000	0	0.000
Capital Improvement	0.000	0	1.500	663,764	1.500
Total	6.191	2,730,828	7.396	3,300,262	1.205

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 @ 7.396 mills for 2013-2014	369.80
Taxable value	\$50,000 @ 6.191 mills for 2012-2013	<u>309.55</u>
Total annual tax change assuming no change in assessed value		<u><u>60.25</u></u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 ASSESSED VALUE AND ACTUAL VALUE OF TAXABLE PROPERTY
 Ten Years

<u>Fiscal Year</u>	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Agriculture</u>	<u>Tax-Exempt</u>	<u>Miscellaneous</u>	<u>Total Assessed</u>
2012-13	271,892,568	49,514,198	6,137,486	184,873,580	102,321,314	12,346,929	627,086,075
2011-12	277,704,583	50,494,052	6,126,603	180,822,224	105,227,447	14,781,548	635,156,457
2010-11	283,139,352	50,402,542	6,315,315	178,209,755	106,432,078	11,540,785	636,039,827
2009-10	281,678,201	49,550,106	6,371,302	174,984,449	108,285,069	11,409,470	632,278,597
2008-09	264,599,855	47,340,569	6,268,298	166,858,679	108,383,647	27,899,653	621,350,701
2007-08	242,323,924	47,193,860	6,321,868	160,868,596	92,583,411	52,001,363	601,293,022
2006-07	228,551,094	45,862,269	5,647,732	152,919,465	90,526,508	46,357,135	569,864,203
2005-06	197,341,237	33,785,552	4,772,523	144,954,671	72,414,813	21,140,950	474,409,746
2004-05	189,752,108	30,436,419	4,702,695	136,055,272	69,371,634	17,509,495	447,827,623
2003-04	182,408,567	28,620,787	4,955,337	131,759,187	66,810,463	14,358,945	428,913,286

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
PROPERTY TAX RATES
Ten Years

	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
County wide										
Board of County commissioners	10.000	10.000	10.000	9.750	9.500	9.500	9.500	9.4492	9.6605	9.6605
NWF water commission	0.050	0.050	0.050	0.050	0.045	0.045	0.045	0.0450	0.0400	0.0400
School	8.338	8.372	7.761	5.774	5.961	5.949	6.286	6.4850	6.2260	6.191
Total	<u>18.388</u>	<u>18.422</u>	<u>17.811</u>	<u>15.574</u>	<u>15.506</u>	<u>15.494</u>	<u>15.831</u>	<u>15.979</u>	<u>15.9265</u>	<u>15.8915</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 PRINCIPAL PROPERTY TAX PAYERS
 Five Years

Taxpayer	2008-09		2009-10		2010-11		2011-12		2012-13	
	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total	Taxable Value	Per-cent of total
CSX	4,902,730	1.08%	4,902,730	1.05%	5,237,021	1.12%	5,906,816	1.27%	5,831,829	1.27%
Embarq Florida Inc	8,417,451	1.86%	7,449,130	1.60%	6,186,938	1.32%	6,392,388	1.38%	5,780,525	1.26%
Florida Gas Transmission Co	5,046,355	1.12%	4,714,116	1.01%	4,490,230	0.96%	4,316,832	0.93%	4,323,234	0.94%
Formation Properties III, LLC	3,654,506	0.81%	3,564,422	0.77%	3,474,337	0.74%	3,386,941	0.73%	3,202,241	0.70%
Gray Midamerica TV Inc	2,258,150	0.50%	2,029,000	0.44%	2,241,201	0.48%	2,141,282	0.46%	1,966,422	0.43%
Gulf Power Co	6,396,435	1.42%	7,125,731	1.53%	7,103,443	1.52%	7,390,010	1.59%	7,869,437	1.71%
Jai Santoshi Ma Enterprises							2,991,106	0.65%	3,063,092	0.67%
Locke Investments LLC					1,962,708	0.42%			2,035,850	
Plum Creek Timber OP I LLC	1,984,421	0.44%	2,321,831	0.50%	2,298,808	0.49%	2,294,408	0.49%		0.00%
Power South Energy Coop	6,268,821	1.39%	6,849,246	1.47%	6,762,686	1.45%	6,763,027	1.46%	6,610,557	1.44%
The Bank Of Bonifay	1,717,886	0.38%	1,777,192	0.38%						
West Florida Electric	11,575,959	2.56%	12,224,024	2.63%	14,504,598	3.10%	15,436,501	3.33%	16,342,298	3.56%
Total	<u>52,222,714</u>	<u>11.56%</u>	<u>52,957,422</u>	<u>11.38%</u>	<u>54,261,970</u>	<u>11.60%</u>	<u>57,019,311</u>	<u>12.29%</u>	<u>57,025,485</u>	<u>11.98%</u>

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 SCHOOL BUILDING INFORMATION AND ENROLLMENT DATA
 Ten Years

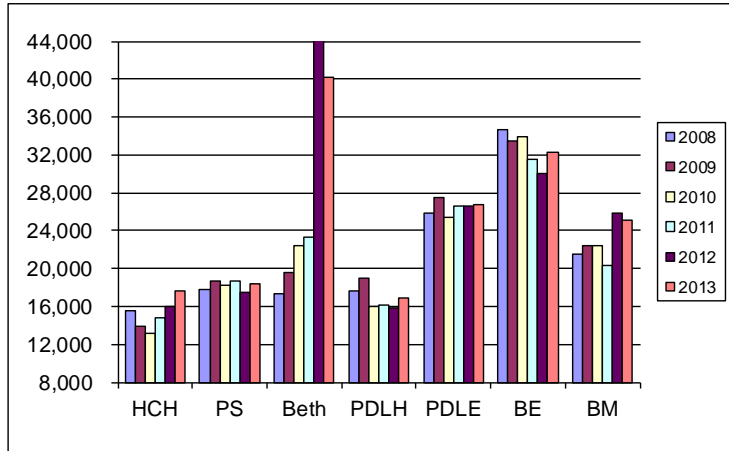
	Bonifay Middle	Poplar Springs	Bethlehem	Ponce de Leon High	Ponce de Leon Elem	Bonifay Elem	Holmes Co High	Gap
Placed in service	1950	2005	2001	1989	1979	1970	1992	1983
Square footage (a)	92,531	117,533	130,629	72,891	51,492	98,576	131,466	2,815
Portables	1		2	1	4	6	1	
Student stations	822	515	873	568	474	858	757	10
Enrollment:								
2004	391.68	320.74	553.89	409.81	331.50	773.28	485.10	29.00
2005	526.51	321.60	507.07	409.46	335.66	669.32	462.00	38.50
2006	510.70	331.50	501.72	390.74	379.05	686.83	475.65	30.50
2007	482.66	320.50	505.02	399.49	370.00	670.98	473.24	30.50
2008	499.00	310.52	509.11	410.50	352.50	705.42	472.90	47.85
2009	490.00	310.50	498.26	429.00	348.04	719.02	460.04	35.50
2010	480.72	310.82	514.71	379.16	330.55	731.39	456.69	33.00
2011	516.98	322.59	496.67	362.11	332.04	746.31	448.01	28.00
2012	514.70	341.60	482.72	353.01	320.11	711.18	444.75	24.00
2013	511.00	362.08	496.17	362.34	304.11	731.09	430.41	23.06

Food Service

Holmes County School Board
Year To Date Financial Statement - Comparative - Cash Basis
July 1 Through June 30
FY 2011, FY 2012, and FY 2013

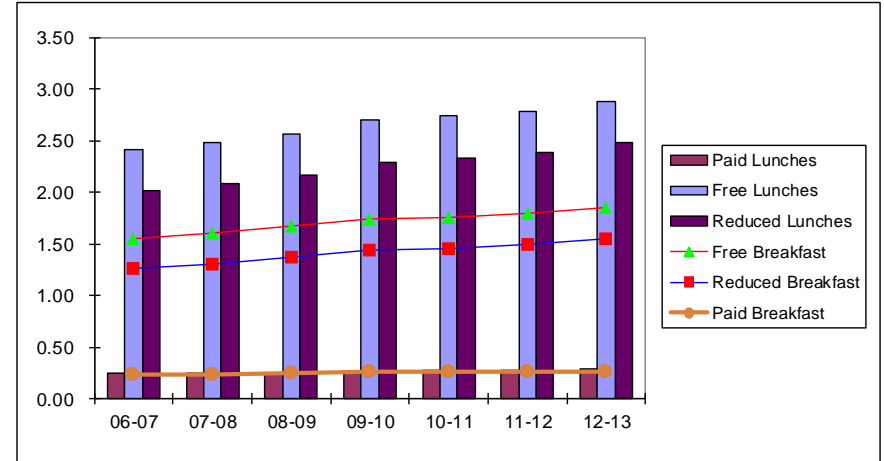
	FY 2011	FY 2012	FY 2013	Favorable (Unfavorable) 2012 to 2013
Food Service - Revenue				
Bonifay Middle	247,191.87	276,460.42	269,934.76	(6,525.66)
Poplar Springs	160,510.98	165,378.38	171,915.98	6,537.60
Bethlehem	197,549.95	244,200.62	238,782.00	(5,418.62)
Ponce de Leon High	133,976.35	130,235.65	135,524.51	5,288.86
Ponce de Leon Elementary	192,378.38	193,885.34	186,512.47	(7,372.87)
Bonifay Elementary	376,066.12	378,011.89	396,653.40	18,641.51
Holmes County High	156,971.68	154,694.35	159,406.70	4,712.35
District	114,797.40	83,629.47	87,722.74	4,093.27
Total	1,579,442.73	1,626,496.12	1,646,452.56	19,956.44
Food Service - Expenditures				
Bonifay Middle	252,178.82	258,897.40	264,776.81	(5,879.41)
Poplar Springs	176,524.53	189,677.17	189,334.68	342.49
Bethlehem	215,287.81	249,315.41	244,652.24	4,663.17
Ponce de Leon High	181,122.49	164,742.82	158,361.61	6,381.21
Ponce de Leon Elementary	190,679.44	202,860.03	181,114.23	21,745.80
Bonifay Elementary	330,403.86	313,597.94	330,434.27	(16,836.33)
Holmes County High	173,925.51	182,759.67	178,563.73	4,195.94
District	93,911.13	83,289.79	159,288.17	(75,998.38)
Total	1,614,033.59	1,645,140.23	1,706,525.74	(61,385.51)
Food Service - Net Income				
Bonifay Middle	(4,986.95)	5,623.27	(6,224.75)	(11,848.02)
Poplar Springs	(16,013.55)	(24,298.79)	(17,418.70)	6,880.09
Bethlehem	(17,737.86)	(5,114.79)	(5,870.24)	(755.45)
Ponce de Leon High	(47,146.14)	(34,507.17)	(22,837.10)	11,670.07
Ponce de Leon Elementary	1,698.94	(8,974.69)	5,398.24	14,372.93
Bonifay Elementary	45,662.26	64,413.95	66,219.13	1,805.18
Holmes County High	(16,953.83)	(28,065.32)	(19,157.03)	8,908.29
District	20,886.27	12,279.43	(60,182.73)	(72,462.16)
Total	(34,590.86)	(18,644.11)	(60,073.18)	(41,429.07)

Holmes County School Board Breakfasts Served



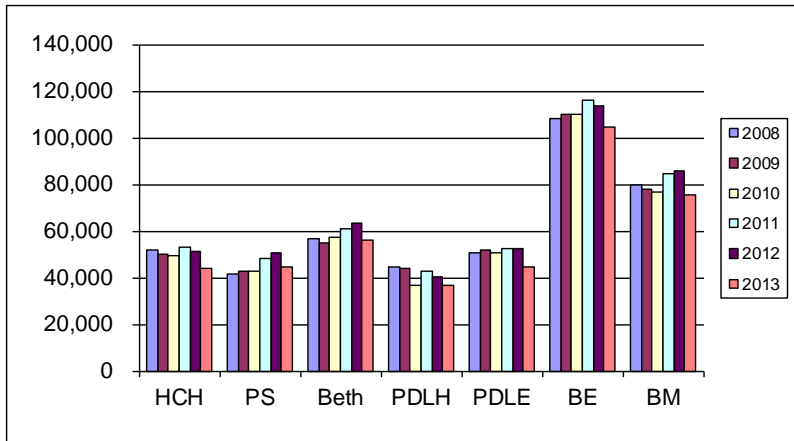
	2008	2009	2010	2011	2012	2013
HCH	15,608	13,931	13,198	14,750	16,006	17,595
PS	17,726	18,704	18,234	18,717	17,458	18,442
Beth	17,405	19,563	22,456	23,346	44,463	40,218
PDLH	17,665	18,969	15,986	16,178	15,880	16,867
PDLE	25,800	27,449	25,360	26,671	26,630	26,754
BE	34,661	33,529	33,978	31,588	29,991	32,306
BM	21,507	22,351	22,372	20,368	25,846	25,056
Totals	150,372	154,496	151,584	151,618	176,274	177,238

Holmes County School Board Reimbursement Rates For Meals



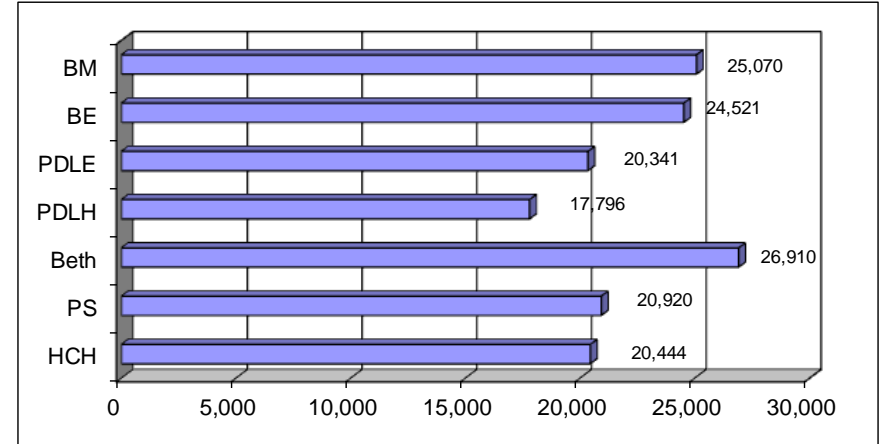
	06-07	07-08	08-09	09-10	10-11	11-12	12-13
Paid Lunches	0.25	0.25	0.24	0.27	0.28	0.28	0.29
Free Lunches	2.42	2.49	2.57	2.70	2.74	2.79	2.88
Reduced Lunches	2.02	2.09	2.17	2.30	2.34	2.39	2.48
Free Breakfast	1.56	1.61	1.68	1.74	1.76	1.80	1.85
Reduced Breakfast	1.26	1.31	1.38	1.44	1.46	1.50	1.55
Paid Breakfast	0.24	0.24	0.25	0.26	0.26	0.27	0.27

Holmes County School Board Lunches Served



	2008	2009	2010	2011	2012	2013
HCH	51,711	50,144	49,587	53,175	51,125	43,737
PS	41,798	42,736	42,661	48,356	50,834	44,319
Beth	56,814	54,692	57,276	60,858	63,449	55,852
PDLH	44,285	43,936	36,927	42,782	40,602	36,520
PDLE	50,596	51,862	50,616	52,446	52,220	44,439
BE	108,170	110,036	109,799	116,328	113,918	104,274
BM	79,665	77,935	76,365	84,542	85,728	75,222
Totals	433,039	431,341	423,231	458,487	457,876	404,363

Holmes County School Board Meals Per Employee



HCH	20,444
PS	20,920
Beth	26,910
PDLH	17,796
PDLE	20,341
BE	24,521
BM	25,070

Holmes County School Board

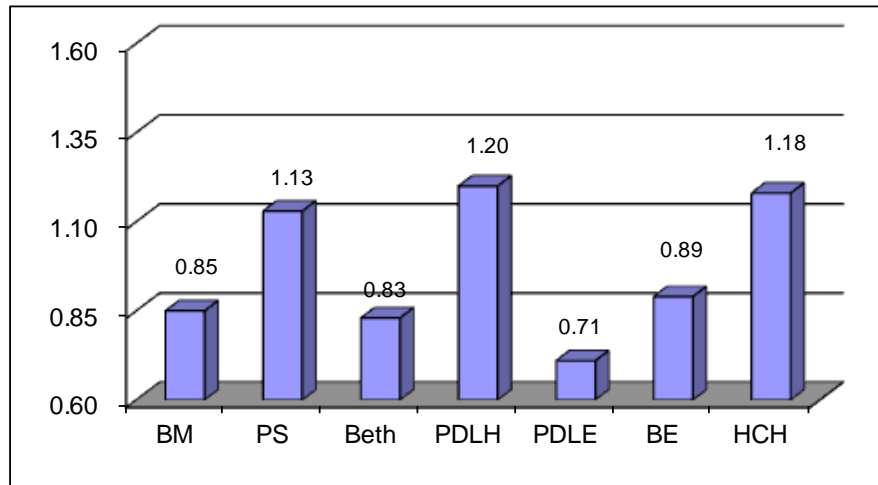
Analysis of School Food Service

July 2012 Through June 2013

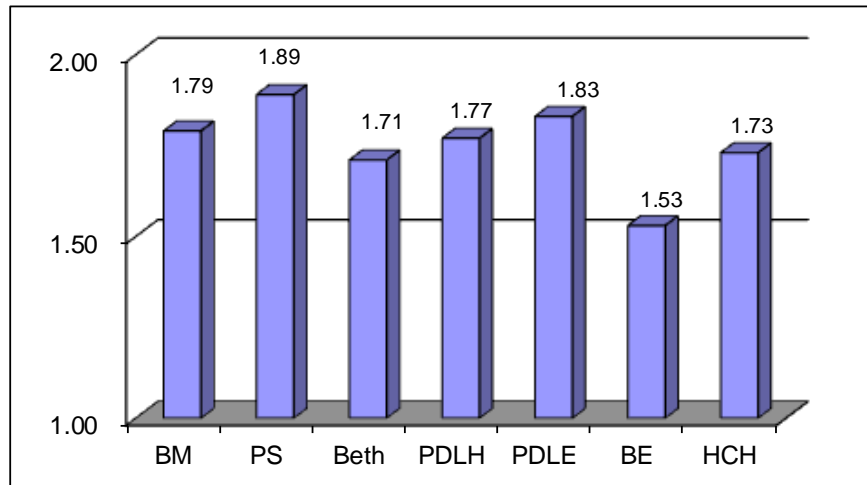
	Bonifay Middle	Poplar Springs	Bethlehem	PDLH	PDLE	Bonifay Elem.	HCHS	Totals
Revenues (including district)	284,878	181,360	253,633	143,597	197,416	416,946	168,621	1,646,451
Expenditures	264,777	189,335	244,652	158,362	181,114	330,434	178,564	1,547,238
Net Before District Allocation	20,101	(7,975)	8,981	(14,765)	16,302	86,512	(9,943)	99,213
District revenue, expenditures	(25,110)	(19,972)	(24,533)	(18,689)	(21,127)	(30,082)	(19,776)	(159,289)
Revenue Over (Under) Expenditures	(5,009)	(27,947)	(15,552)	(33,454)	(4,825)	56,430	(29,719)	(60,076)
Expenditures:								
Total Personnel	85,330	70,653	80,181	63,806	50,876	121,903	72,223	544,972
Non-Personnel	179,447	118,681	164,471	94,555	130,238	208,531	106,341	1,002,265
Total Expenditures	264,777	189,335	244,652	158,362	181,114	330,434	178,564	1,547,237
Cost of Purchased Food	145,417	102,619	137,442	78,409	97,382	174,190	88,312	823,771
Meals Served:								
Breakfast	25,056	18,442	40,218	16,867	26,754	32,306	17,595	177,238
Lunch	75,222	44,319	55,852	36,520	44,439	104,274	43,737	404,363
Total meals served	100,278	62,761	96,070	53,387	71,193	136,580	61,332	581,601
Employees:	4.00	3.00	3.57	3.00	3.50	5.57	3.00	25.64
Ratios:								
Personnel costs per meal	0.85	1.13	0.83	1.20	0.71	0.89	1.18	0.94
Non-Personnel cost per meal	1.79	1.89	1.71	1.77	1.83	1.53	1.73	1.72
Expenditures per meal	2.64	3.02	2.55	2.97	2.54	2.42	2.91	2.66
Purchase food per meal	1.45	1.64	1.43	1.47	1.37	1.28	1.44	1.42
Meals served per employee	25,070	20,920	26,910	17,796	20,341	24,521	20,444	22,683

Holmes County School Board

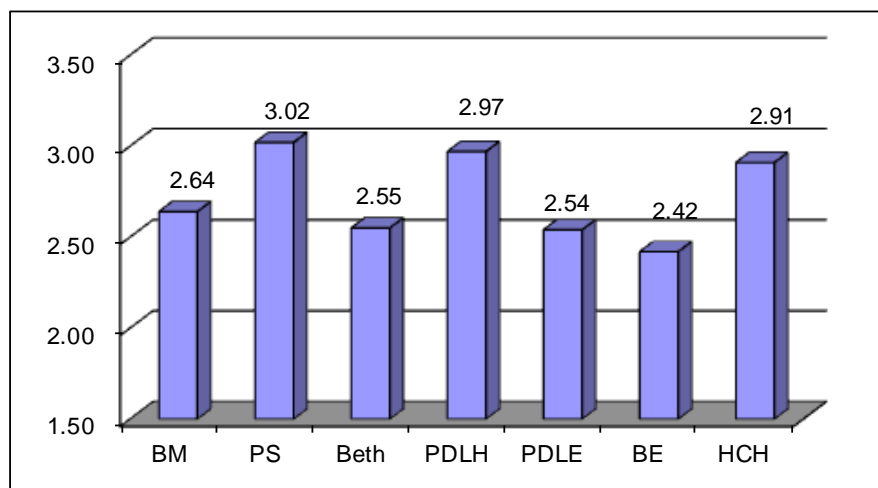
Personnel Cost Per Meal



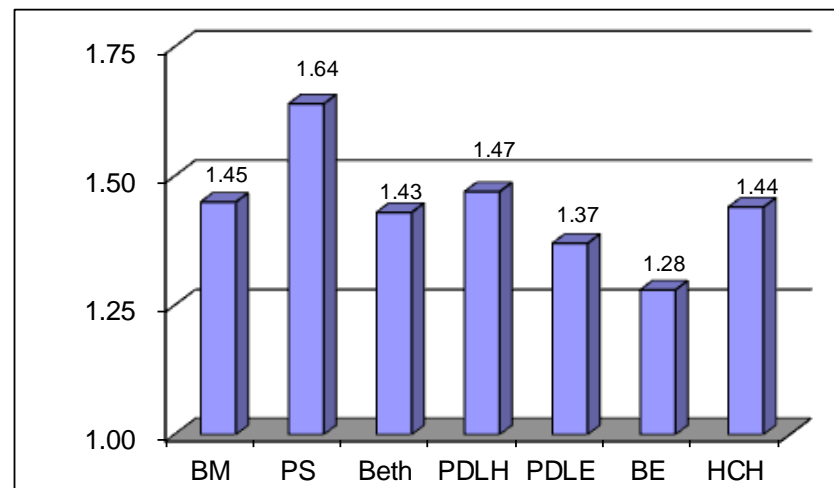
Non-Personnel Cost Per Meal



Total Expenditures Per Meal



Purchased Food Per Meal

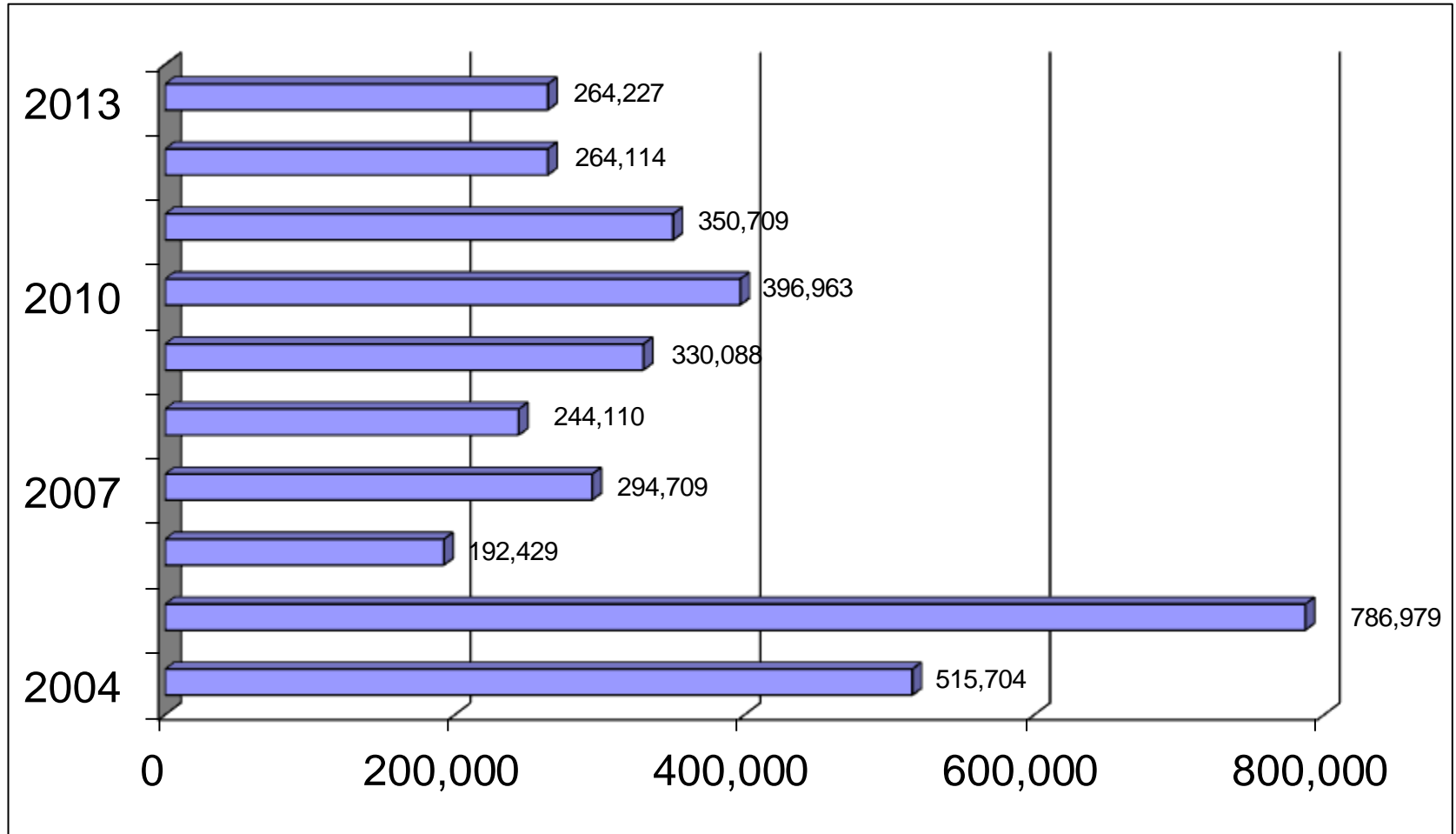


DISTRICT SCHOOL BOARD OF HOLMES COUNTY
 FOOD SERVICE OPERATING DATA
 Nine Years

	2005	2006	2007	2008	2009	2010	2011	2012	2013
Days meals were served	180	180	180	180	180	180	180	180	180
Meals served	597,796	612,035	594,340	583,411	617,326	608,296	652,424	668,340	639,084
Average meals served daily	3,321	3,400	3,302	3,241	3,430	3,379	3,625	3,713	3,550
Free and reduced meals served	392,908	392,203	373,882	381,139	402,044	422,224	425,266	459,878	492,811
Percentage of free and reduced to total meals	65.7%	64.1%	62.9%	65.3%	65.1%	69.4%	65.2%	68.8%	77.1%
Total revenues	1,303,263.39	1,365,928.17	1,358,989.42	1,403,888.62	1,472,477.81	1,518,139.85	1,646,452.56	1,626,496.12	1,646,452.56
Total subsidy received	855,524.00	892,856.75	883,310.00	923,561.50	961,781.65	1,054,282.62	1,300,232.25	1,253,617.12	1,325,674.25
Total expenses	1,386,993.06	1,473,500.06	1,595,176.01	1,668,698.48	1,725,131.16	1,567,477.55	1,706,525.74	1,645,140.23	1,706,525.74
Average daily costs	7,705.52	8,186.11	8,862.09	9,270.55	9,584.06	8,708.21	9,480.70	9,139.67	9,480.70

Terminal Pay, FTE, Personnel, Subs

Terminal Pay Benefits



Holmes County School Board
Unweighted FTE

	1986	1987	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999
Bonifay Middle School							408.10	417.57	421.53	414.50	403.47	415.02	443.62	441.65
Hillcrest	27.02	23.00	19.48	16.50	15.50	15.50								
Poplar Springs	349.24	316.44	313.70	303.23	289.56	320.32	324.73	323.07	354.82	379.40	373.08	409.00	392.21	394.31
Bethlehem	589.22	581.01	580.46	566.04	562.53	595.24	599.06	625.36	619.94	624.59	633.23	641.42	649.11	617.61
Prosperity	75.50	79.00	84.00	70.18										
Ponce de Leon High	384.44	359.13	363.55	378.71	401.49	394.57	387.63	404.21	431.16	441.64	455.61	432.92	448.35	444.51
Ponce de Leon Elementary	262.00	265.50	256.08	290.00	369.23	370.91	360.31	395.01	393.66	393.60	373.18	393.12	402.50	386.10
Bonifay Elementary	848.00	869.00	872.74	884.66	863.78	887.60	815.58	808.40	836.49	855.63	900.90	908.59	862.09	794.67
Holmes County High	703.63	708.33	743.40	740.34	716.10	749.72	495.80	515.65	521.76	520.96	545.80	550.81	561.38	507.84
Wilderness Institute														38.28
County Wide		1.01	2.42	2.42		3.50			27.00	39.46	41.81	41.50	38.97	26.99
Virtual School														

Totals **3,239.05 3,202.42 3,235.83 3,252.08 3,218.19 3,337.36 3,391.21 3,489.27 3,606.36 3,669.78 3,727.08 3,792.38 3,798.23 3798.23**

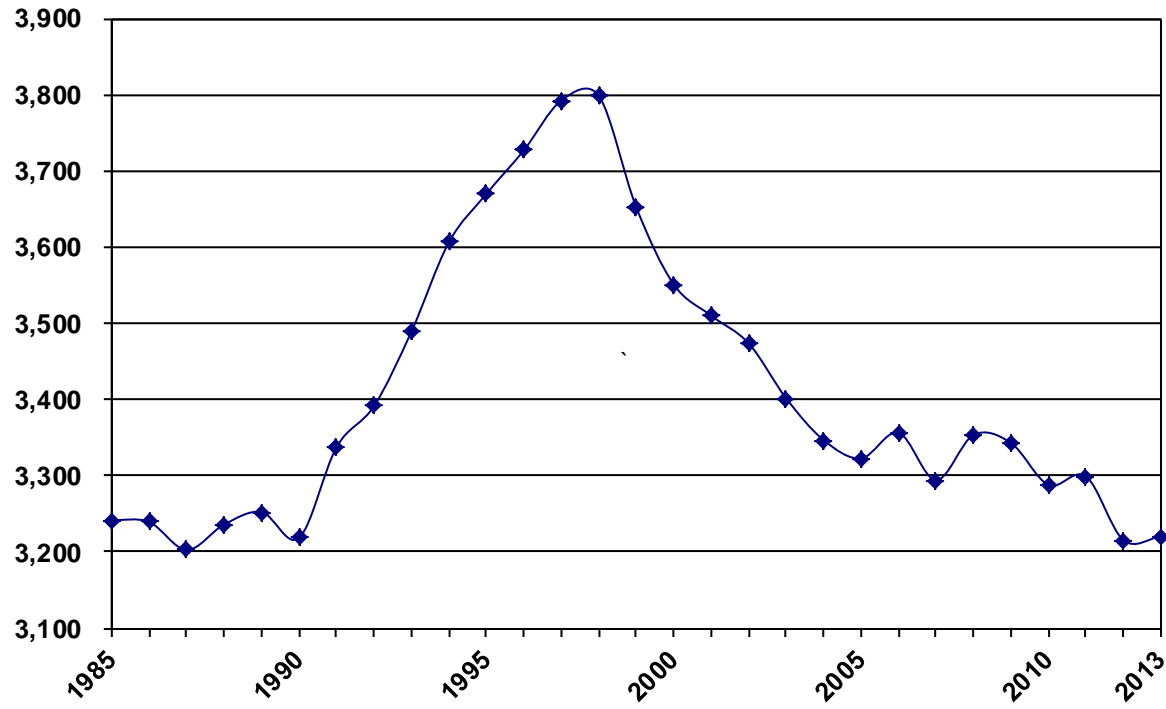
	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Bonifay Middle School	412.85	406.40	378.50	373.50	391.68	526.51	510.70	482.66	499.00	490.00	480.72	516.98	514.70	511.00
Hillcrest														
Poplar Springs	386.59	390.64	364.56	318.50	320.74	321.60	331.50	320.50	310.52	310.50	310.82	322.59	341.60	362.08
Bethlehem	587.16	542.21	548.84	573.59	553.89	507.07	501.72	505.02	509.11	498.26	514.71	496.67	482.72	496.17
Prosperity														
Ponce de Leon High	467.79	445.64	440.94	429.85	409.81	409.46	390.74	399.49	410.50	429.00	379.16	362.11	353.01	362.34
Ponce de Leon Elementary	377.66	381.70	401.22	365.50	331.50	335.66	379.05	370.00	352.50	348.04	330.55	332.04	320.11	304.11
Bonifay Elementary	772.82	796.78	774.29	774.75	773.28	669.32	686.83	670.98	705.42	719.02	731.39	746.31	711.18	731.09
Holmes County High	477.89	470.10	483.90	483.30	485.10	462.00	475.65	473.24	472.90	460.04	456.69	448.01	444.75	430.41
Wilderness Institute	46.14	52.36	54.23	53.53	51.50	52.55	49.49	41.69	47.85	52.36	49.00	42.35	20.83	
County Wide (GAP)	22.00	24.00	27.00	28.86	29.00	38.50	30.50	30.50	45.58	35.50	33.00	28.00	24.00	23.06
Virtual School											1.75	3.90	2.39	

Totals **3,550.90 3,509.83 3,473.48 3,401.38 3,346.50 3,322.67 3,356.18 3,294.08 3,353.38 3,342.72 3,287.79 3,298.96 3,215.29 3,220.26**

Holmes County School Board
 Student Count By Class
 June 30, 2013

	Grade													Total	
	PK	K	1	2	3	4	5	6	7	8	9	10	11		12
Bonifay Middle							134	120	127	117					498
Poplar Springs	15	34	38	33	24	36	29	22	28	26	18	28	20	19	370
Bethlehem	18	36	36	42	45	40	45	36	35	45	31	37	30	31	507
Ponce de Leon High								61	55	52	46	42	49	54	359
Ponce de Leon Elementary	16	62	55	55	47	49	42								326
Bonifay Elementary	45	170	149	150	134	124									772
Holmes County High	1										114	101	95	114	425
West Florida Wilderness															0
GAP								3	4	2	7	5	6		27
Virtual School															0
Totals	95	302	278	280	250	249	250	242	249	242	216	213	200	218	3,284

Holmes County School Board FTE Count



Holmes County School Board											
Personnel Distribution											
Fiscal Year 2012-2013											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51002	Teacher, Dropout Prevention, Middle/Junior								2.0		2.0
51004	Teacher, Art, Elementary		0.2				1.0				1.2
51005	Teacher, Art, Middle/Junior		0.5								0.5
51006	Teacher, Art, Senior High							1.0			1.0
51008	Teacher, Computer Education, Middle/Junior	1.5									1.5
51009	Teacher, Computer Education, Senior High		0.7								0.7
51012	Teacher, Drama, Middle/Junior			0.5	0.2						0.7
51013	Teacher, Drama, Senior High			0.7							0.7
51016	Teacher, Foreign Language, Middle/Junior	1.0									1.0
51017	Teacher, Foreign Language, Senior High							1.0			1.0
51027	Teacher, Language Arts, Middle/Junior	2.0	1.2	0.2	2.5						5.9
51029	Teacher, Library/Media, Middle/Junior				0.5						0.5
51028	Teacher, Language Arts, Senior High		0.8	2.3	2.0			4.7			9.8
51032	Teacher, Mathematics, Middle/Junior	3.0	1.2	0.9	1.5						6.6
51033	Teacher, Mathematics, Senior High		1.0	2.0	2.7			4.0			9.7
51034	Teacher, Music, Elementary						1.0				1.0
51035	Teacher, Music, Middle/Junior	1.1									1.1
51036	Teacher, Music, Senior High							1.2			1.2
51039	Teacher, Physical Education, Elementary		1.0	1.3		1.0	2.0				5.3
51040	Teacher, Physical Education, Middle/Junior	2.6	0.5	1.0	0.7				0.1		4.9
51041	Teacher, Physical Education, Senior High		0.2	1.0	1.6			2.3			5.1
51042	Teacher, Reading, Senior High		0.5					2.0			2.5
51048	Teacher, Rotc/Military Training, Senior High							2.0			2.0
51049	Teacher, Safety/Driver Education, Senior High							1.0			1.0
51051	Teacher, Science, Middle/Junior	2.0	0.3	0.3	1.5						4.1
51052	Teacher, Science, Senior High	1.0	0.7	1.0	1.3			3.0			7.0
51054	Teacher, Self Contained, Kindergarten		2.0	2.0		3.0	10.0				17.0
51055	Teacher, Self Contained, First Grade		2.0	2.0		4.0	8.0				16.0
51056	Teacher, Self Contained, Second Grade		2.0	3.0		4.0	8.0				17.0
51057	Teacher, Self Contained, Third Grade		2.0	2.0		3.0	7.0				14.0
51058	Teacher, Self Contained, Fourth Grade		2.0	2.0		3.0	7.0				14.0
51059	Teacher, Self Contained, Fifth Grade	7.0	1.0	2.0		2.0					12.0

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2012-2013											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
51002	Teacher, Dropout Prevention, Middle/Junior								2.0		2.0
51005	Teacher, Art, Middle/Junior		0.5								0.5
51006	Teacher, Art, Senior High							1.0			1.0
51008	Teacher, Computer Education, Middle/Junior	1.5									1.5
51009	Teacher, Computer Education, Senior High		0.7								0.7
51012	Teacher, Drama, Middle/Junior			0.5	0.2						0.7
51013	Teacher, Drama, Senior High			0.7							0.7
51016	Teacher, Foreign Language, Middle/Junior	1.0									1.0
51017	Teacher, Foreign Language, Senior High							1.0			1.0
51029	Teacher, Library/Media, Middle/Junior				0.5						0.5
51034	Teacher, Music, Elementary						1.0				1.0
51042	Teacher, Reading, Senior High		0.5					2.0			2.5
51048	Teacher, Rotc/Military Training, Senior High							2.0			2.0
51049	Teacher, Safety/Driver Education, Senior High							1.0			1.0
51059	Teacher, Self Contained, Fifth Grade	7.0	1.0	2.0		2.0					12.0
51060	Teacher, Self Contained, Sixth Grade	2.0	1.0	1.0							4.0
51062	Teacher, Social Studies, Middle/Junior	1.3	1.0		1.0						3.3
51063	Teacher, Social Studies, Senior High	0.7	0.5	2.3	1.0			2.7			7.2
51078	Lab Assistant		1.0	1.0	1.0			1.0			4.0
51084	Teacher, Reading, Elementary		0.5	0.5							1.0
51085	Teacher, Reading, Middle/Junior	3.0	0.5	1.5	2.1						7.1
51090	Teacher On Special Assignment, Basic Instruction							2.0			2.0
51101	Paraprofessional, Kindergarten					1.5	1.0				2.5
51102	Paraprofessional, First Grade						1.0				1.0
51108	Paraprofessional, Elementary		2.0	1.0		3.0	4.0				10.0
51109	Paraprofessional, Middle/Junior High	1.0									1.0
51110	Paraprofessional, Senior High				1.0						1.0
51111	Paraprofessional, Title I, Elementary			1.0		0.5					1.5
52014	Teacher, Varying Exceptionalities	6.0	2.0	2.0	2.2	2.0	3.0	3.0			20.2
52015	Teacher, Pre-Kindergarten Handicapped						1.0				1.0
52018	Speech And Language Pathologist			1.0		1.0	1.0			1.0	4.0
52050	Paraprofessional, Exceptional Student Education	1.0			1.0	1.0	7.0	2.0			12.0

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2012-2013											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
52052	Self-Care Aide, Exceptional Student Education	2.0		2.0	1.0						5.0
52090	Teacher On Special Assignment, Exceptional Student Educ						1.0				1.0
53001	Teacher, Agribusiness/Natural Resources Education		1.0	1.0	1.0			1.0			4.0
53002	Teacher, Business Technology Education			1.0	1.0			1.0			3.0
53005	Teacher, Family And Consumer Sciences	1.0	0.3	1.0	1.0			1.0			4.3
53006	Teacher, Technology Education				0.2						0.2
55051	Paraprofessional, Prekindergarten		2.0	2.0		3.0	2.0				9.0
59050	Paraprofessional, Other Instruction								1.0		1.0
61231	Counselor, Elementary School					1.0	1.0				2.0
61232	Counselor, Middle/Junior High				0.5						0.5
61233	Counselor, Senior High School				0.5			2.0			2.5
61236	Counselor, Other Type School	1.0	1.0	1.0							3.0
61294	Office Aide, Guidance Services						1.0				1.0
61405	Director, Psychological Services									1.0	1.0
62005	Director, Instructional Media									1.0	1.0
62030	School Librarian/Media Specialist, Elementary School					1.0	1.0				2.0
62032	School Librarian/Media Specialist, Senior High							1.0			1.0
62034	School Librarian/Media Specialist, Other Type School	1.0		1.0	1.0						3.0
62040	Library/Media Aide						1.0				1.0
63012	Teacher On Special Assignment, Instruction/Curriculum					0.5					0.5
63101	Program Specialist									1.0	1.0
63102	Staffing Specialist									1.0	1.0
63104	Technology Specialist	0.8									0.8
64021	Reading Coach, Elementary					0.5	0.5				1.0
64022	Reading Coach, Middle/Junior	0.5	0.5								1.0
64023	Reading Coach, Senior High				0.5			0.5			1.0
65005	Director, Instructional Technology									1.0	1.0
65033	Technician, Instructional Technology									3.0	3.0
71001	Board Member									3.0	3.0
72091	Secretary, Administration									1.0	1.0
73001	Principal, Elementary School					1.0	1.0				2.0
73002	Principal, Middle/Junior High	1.0									1.0
73003	Principal, Senior High				1.0			1.0			2.0

Holmes County School Board											
Personnel Distribution											
Fiscal Year 2012-2013											
		Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Code	Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
73004	Principal, Other Elementary/Secondary School		1.0	1.0							2.0
73008	Assistant Principal, Elementary					0.5	1.0				1.5
73009	Assistant Principal, Middle/Junior High	1.0									1.0
73010	Assistant Principal, Senior High			1.0	1.0			1.0			3.0
73011	Assistant Principal, Other Elementary Secondary School		1.0								1.0
73091	Secretary, School				1.0						1.0
73094	Office Aide, School	1.0	2.0	2.0		2.0		2.0			9.0
73095	Receptionist, School			1.0	1.0		1.0	1.0			4.0
73096	Data Entry Operator, School	1.0	1.0	1.0	2.0		1.0	2.0	1.0		9.0
73097	Bookkeeper, School	1.0	1.0	1.0		1.0	1.0	1.0			6.0
75005	Director, Business & Finance									1.0	1.0
75031	Accountant									4.0	4.0
76007	Supervisor, Food Services									0.5	0.5
76013	Manager, Food Services		1.0	1.0	1.0		1.0	1.0			5.0
76023	School Food Service Worker/Assistant	4.0	2.0	2.0	2.0	2.0	5.0	2.0			19.0
76028	Food Service Driver									0.7	0.7
76091	Secretary, Food Services									0.5	0.5
77008	Coordinator, Central Services									4.0	4.0
77091	Secretary, Central Services									3.0	3.0
77105	Director, Planning, Research & Evaluation								1.0		1.0
77205	Director, Information Services									1.0	1.0
77627	Storekeeper/Warehouseman									0.3	0.3
78007	Supervisor, Transportation									0.5	0.5
78024	Mechanic									2.0	2.0
78030	Bus Driver	4.5	4.0	7.0	4.5	4.5	7.5	3.0			35.0
78091	Secretary, Transportation									0.5	0.5
79025	Head Custodian/Maintenance Unit Manager							1.0			1.0
79026	Custodian	5.0	2.0	2.0	3.0	4.0	7.0	3.0			26.0
81043	Maintenance Worker/Tradesworker			1.0	1.0	1.0				2.0	5.0
81050	Other Maintenance Personnel		1.0								1.0

Holmes County School Board										
Personnel Distribution										
Fiscal Year 2012-2013										
	Bonifay	Poplar		Ponce de	Ponce de	Bonifay	Holmes		District	
Description	Middle	Springs	Bethlehem	Leon High	Leon Elem	Elem	Co High	Gap	(Bonifay)	Totals
Total Personnel	61.0	49.1	64.5	48.0	51.0	95.0	57.4	5.1	33.0	464.1
Students	511.0	362.1	496.2	362.3	304.1	731.1	430.4	23.1		3,220.3
Ratio of Students to Personnel	8.4	7.4	7.7	7.5	6.0	7.7	7.5	4.5		6.9
Teachers	37.7	28.1	37.5	26.5	26.0	52.5	36.4	2.1	2.0	248.8
Aides	4.0	5.0	7.0	4.0	9.0	17.0	3.0	1.0	0.0	50.0
Administrative	2.0	2.0	2.0	2.0	1.5	2.0	2.0	1.0	6.0	20.5
Administrative Support	3.0	4.0	5.0	4.0	3.0	3.0	6.0	1.0	3.5	32.5
Other	14.3	10.0	13.0	11.5	11.5	20.5	10.0	0.0	21.5	112.3
Total	61.0	49.1	64.5	48.0	51.0	95.0	57.4	5.1	33.0	464.1

Holmes County School Board

Personnel

	2003	2004	2005	2006	2007	2008	2009	2010	2011	2012	2013
Adm - Board Members	5	5	5	5	5	5	5	5	5	5	5
Administrative - Professional	7	13	15	15	15	14	14	13	13	13	15
Administrative - Principals	7										
Administrative - Finance Officer	1	1	1	1	1	1	1	1	1	1	1
Administrative - Superintendent	1	1	1	1	1	1	1	1	1	1	1
Administrative - Director				5	5	5	5	4	4	4	4
Administrative - Manag Info Sys	1	1	1								
Administrative Super Secret	1	1	1	1	1	1	1	1	1	1	1
Administrative Secretary	3	3	3	3	3	3	3	4	3	4	4
Aide I	4	8	9	11	17	14	14	11	10	9	10
Aide II	4	9	14	15	12	16	13	14	12	11	13
Aide III	37	32	32	33	28	31	28	31	31	35	29
Bus Drivers	39	39	38	39	39	39	39	38	37	36	35
Certified Day Care			1								
Custodian-10 Mon	15	15	16	18	18	19	17	16	16	17	17
Custodian-12 Mon	12	12	12	12	14	14	14	13	11	10	10
Data Entry I	1	1	1	1	1	1	1	1	1	1	1
Deliv/Rec Clerk I	1	1	1	1	1	1	1	1	1	1	1
Drug/Staffing Spec	3	3	3	3	3	3	2	2	1	1	1
Employment Specialist						1	1	1			
Finance - Accountant	4	4	4	4	4	4	4	3	4	4	4
Football						1	1	1	1		
Instructional - BA	143	149	154	151	164	175	173	159	153	159	164
Instructional - MA	111	106	107	111	103	96	93	93	99	92	83
Instructional - ES	1	1	1	1	1	2	4	5	5	4	4
Instructional - PhD											
Lab Assistant										4	4
Lunchroom Workers	34	34	34	34	35	35	34	26	27	27	26
Maintenance I	3	3	2	3	3	4	4	3	3	3	3
Maintenance II	8	8	8	6	6	5	5	4	4	3	3
Mechanic I - Bus	1	1	1	1	3	3	3	3	3	3	2
Mechanic II - Bus	3	2	2	2							
Media Center Assistant	1	1	1	1	1	1	1	1	1		
Receptionist	5	4	4	4	4	6	6	4	4	4	4
Receptionist -2		1	1	2	2						
ROTC	2	2	2	2	2	2	2	2	2	2	2
Secretary/Data	9	10	10	9	10	10	10	10	10	9	10
Secretary - Bethlehem	1	1	1	1							
Secretary - Bon Elem	1	1	1	1	1	1	1				
Secretary - HCHS	1	1	1	1	1	1	1				
Secretary - PDLH	1	1	1	1	1	1	1				
Secretary - School	1	1	1	1	1	1	1	4	4	4	4
Speech Pathologist							1	1	1	1	1
Technology Specialist						1	1	1	3	3	2
Workforce Development	1	1	1	1	1	1	1				
Total	473	477	491	501	507	519	507	477	472	472	464
Un-Weighted FTE	3,401	3,347	3,323	3,356	3,294	3,353	3,343	3,288	3,299	3,215	3,220

DISTRICT SCHOOL BOARD OF HOLMES COUNTY
NUMBER OF PERSONNEL
Ten Years

Year	(a) Administrative	(b) Instructional	(c) Support Services	Total Employees	Ratio of Students to Instructional Personnel
2004	28	251	198	477	13.13
2005	30	257	204	491	12.72
2006	34	258	209	501	12.82
2007	34	263	210	507	12.37
2008	33	269	217	519	12.47
2009	33	267	207	507	12.55
2010	31	254	192	477	12.94
2011	30	255	187	472	12.95
2012	30	249	192	471	12.91
2013	32	249	183	464	12.93

- (a) Superintendent, board members, district administrative, directors, principals, assistant principals,
- (b) Teachers, guidance, psychologists, media specialists, curriculum, other professional instructional staff
- (c) Aides, bus drivers, food service workers, maintenance, clerical, etc.

Holmes District School Board
Year To Date Financial Statement - Comparative
July 1 Through June 30
FY 2011, FY 2012, and FY 2013

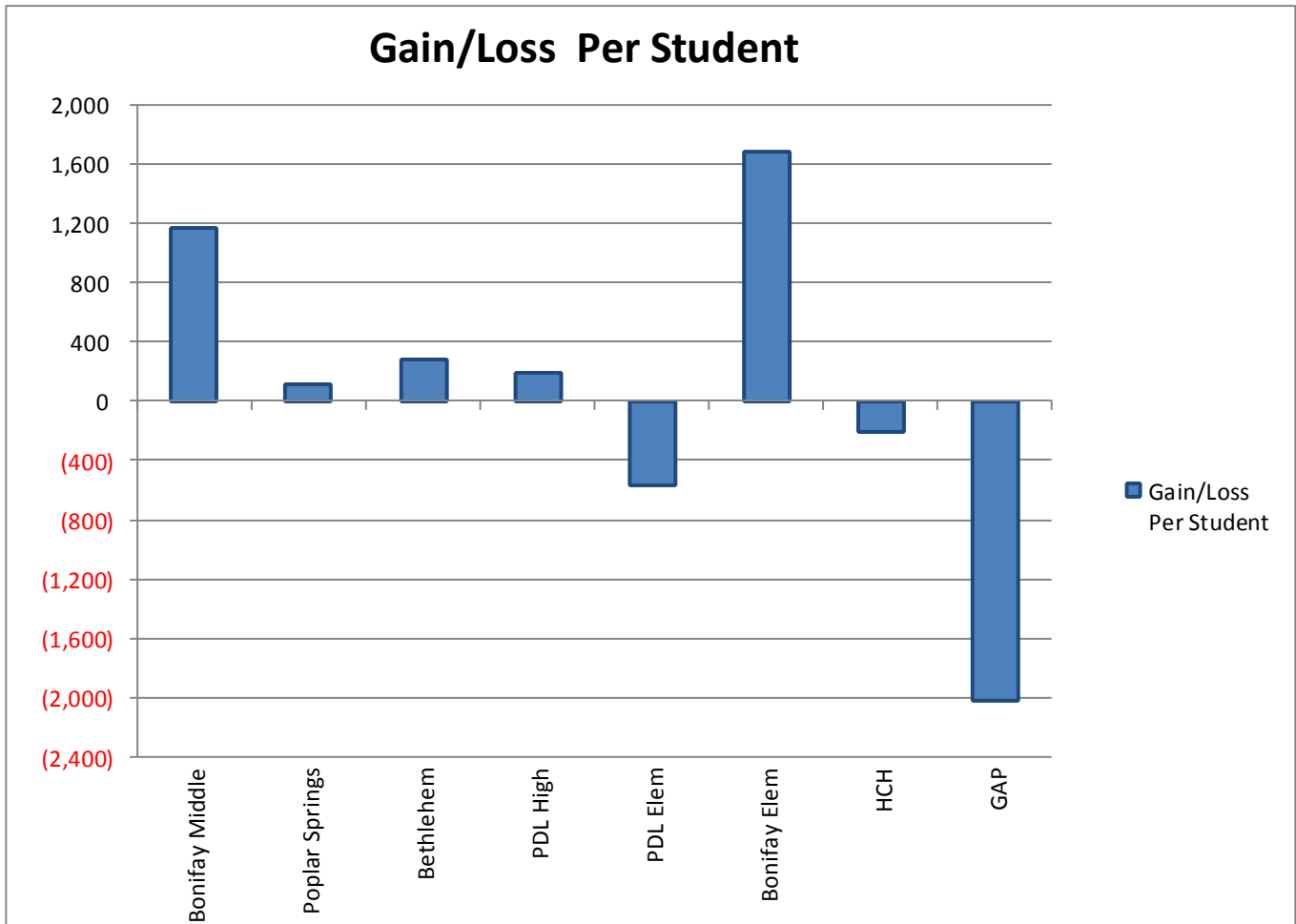
	FY 2011	FY 2012	FY 2013	Favorable (Unfavorable) 2012 to 2013
Cost of Substitutes				
General Fund:				
General fund - all except below	146,079.01	199,356.37	242,661.09	(43,304.72)
Back to Work	209,511.50	93,072.00	94,143.75	(1,071.75)
Transportation - 7800	26,447.80	32,229.53	22,041.15	10,188.38
Total General Fund	382,038.31	324,657.90	358,845.99	(34,188.09)
Food Service	6,571.44	8,455.15	24,022.33	(15,567.18)
Total cost of substitutes	388,609.75	333,113.05	382,868.32	(49,755.27)
Cost Centers (excluding Back to Work):				
Bonifay Middle	27,080.52	26,216.18	35,418.15	(9,201.97)
Poplar Springs	49,765.56	16,283.03	27,796.03	(11,513.00)
Bethlehem	55,356.20	41,652.59	69,839.13	(28,186.54)
Ponce de Leon High	31,431.13	20,995.46	29,980.43	(8,984.97)
Ponce de Leon Elementary	21,375.98	21,979.45	32,313.73	(10,334.28)
Bonifay Elementary	78,291.16	58,426.92	21,908.17	36,518.75
Holmes County High	31,979.12	32,315.35	52,371.43	(20,056.08)
GAP	0.00	0.00	77.40	(77.40)
District	93,330.08	22,172.07	19,020.10	3,151.97
Total	388,609.75	240,041.05	288,724.57	(48,683.52)

Profitability, Transportation, Projects

General Fund - Operational Gain/Loss

FY 2012-2013

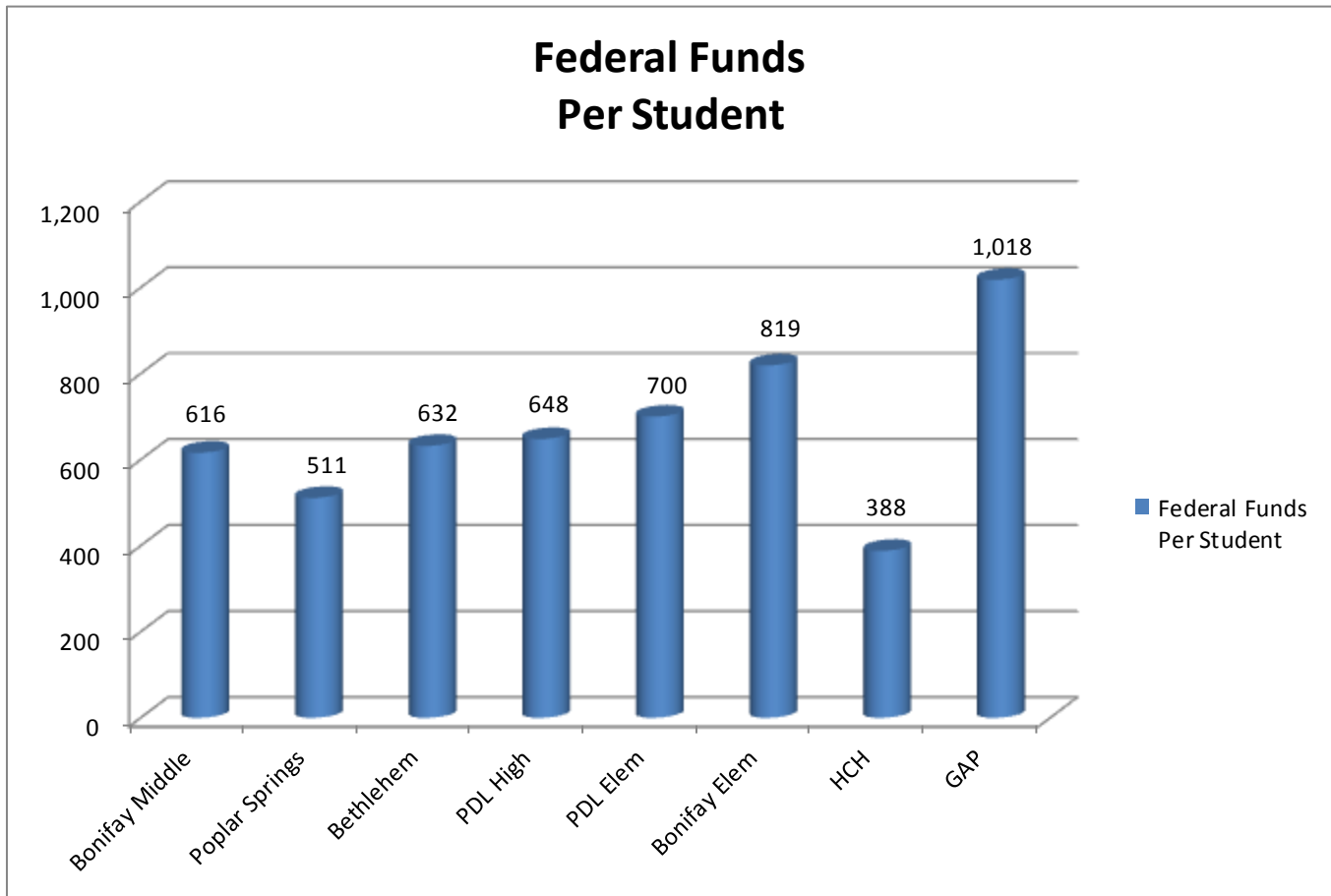
	FTE	Revenue	Expenses	Gain (Loss)	Per Student
Bonifay Middle	511.00	3,260,134	2,665,452	594,682	1,164
Poplar Springs	362.08	2,310,038	2,269,172	40,866	113
Bethlehem	496.17	3,165,520	3,024,649	140,871	284
Ponce de Leon High	362.34	2,311,697	2,243,703	67,994	188
Ponce de Leon Elem	304.11	1,940,194	2,113,029	(172,835)	(568)
Bonifay Elem	731.09	4,664,288	3,434,886	1,229,402	1,682
Holmes Co High	430.41	2,745,977	2,836,542	(90,565)	(210)
GAP	23.06	147,121	193,808	(46,687)	(2,025)
Total	3,220.26	20,544,969	18,781,241	1,763,728	



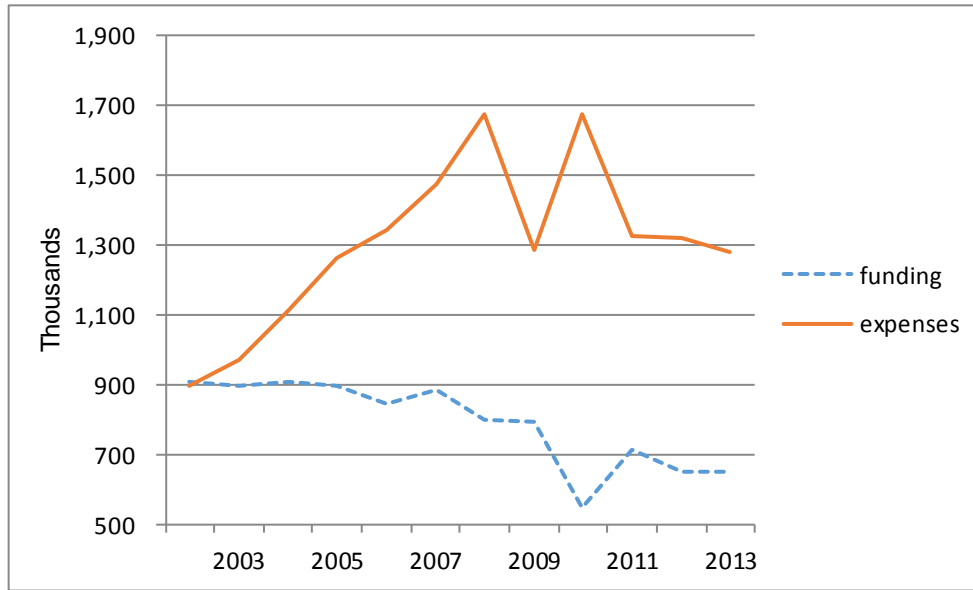
Federal Funds - Expenditures Per Student

FY 2012-2013

	FTE	Expenses	Per Student
Bonifay Middle	511.00	315,000	616
Poplar Springs	362.08	184,913	511
Bethlehem	496.17	313,333	632
Ponce de Leon High	362.34	234,669	648
Ponce de Leon Elem	304.11	212,828	700
Bonifay Elem	731.09	598,940	819
Holmes Co High	430.41	166,977	388
GAP	23.06	23,485	1,018
Total	3,220.26	2,050,145	637



Transportation Funding Funding And Expenses



<u>FY</u>	<u>Actual Funding</u>	<u>Actual Expenses</u>
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	798,281	1,675,810
2009	792,565	1,285,544
2010	550,237	1,675,355
2011	714,486	1,327,933
2012	654,371	1,319,498
2013	650,782	1,282,551
Total Change	(259,983)	381,999

Holmes County School Board
2013-2014
General Estimated Appropriations

		2013	Percent
Personnel (less grant funding)	Item A	19,065,768	80.82%
Insurances	Item B	542,000	2.30%
Cost Centers	Item C	379,672	1.61%
Contracted/Miscellaneous Services	Item D	618,000	2.62%
Categorical/Grants	Item E	878,844	3.73%
Energy/Utilities	Item F	1,150,000	4.87%
Other	Item G	956,800	4.06%
Total		23,591,085	100.01%

General Estimated Appropriations

Description		2014
Personnel (less grant funding):	Item A	19,065,768
Insurances:	Item B	
Workers Comp		140,000
Liability		402,000
Principals' Budgets	Item C	379,672
Contracted/Miscellaneous Services:	Item D	210,700
Substitute Personnel		271,000
Health Department		55,500
Administrative Dues		33,500
Computer Services		36,500
Rentals		5,800
Telephone		5,000
Categorical/Grants:	Item E	
Back to Work		120,000
Instructional Material (Media)		13,975
Library		25,000
Science Lab Materials		3,820
Band		3,000
Safe Schools		22,000
Reading - FEFP		190,625
Instructional Material		235,882
School Improvement		44,580
Pre-K		157,334
Teacher Lead		53,628
Juvenile Justice		1,000
Miscellaneous		8,000
Energy/Utilities:	Item F	
Utilities (Water, Sewage, etc)		200,000
Electric		875,000
Gas and Diesel - plant operation		75,000
Other:	Item G	
Supplies		24,200
Equipment & Software		21,600
Transportation (less personnel costs)		433,000
Maintenance (less personnel costs)		478,000

Total

23,591,085

			3,399,254.81	3,354,451.08	2,659,997.13		
General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Instructional services							
5100	310	professional services	244,964.00	83,399.80	2,359.50		
5100	332	out of county travel	600.00	11,532.49	7,291.68	6,000	hch b/b state playoff
5100	350	repairs and maintenance		13.27	262.24		
5100	360	rentals	46.96	40.00			
5100	390	other purchased service	6,346.25	10,592.49	3,227.42	3,500	paec-value added services
5100	510	supplies	637.50	648.92	2,000.38		hch stadium pa system
5100	520	textbooks			45.72		
5100	522	local textbooks		108.10			
5100	570	food	19.35				
5100	622	non capitalized a v materials		36.18	969.92		2 / 50" tvs
5100	641	furn. fixtures & equip-capital			21,431.50		copiers: bhs,11,359; hch, 10,072.50
5100	652	motor vehicles other than bus					
5100	692	non capitalized software			18,376.00	18,900	district wide microsoft licensing
5100	750	substitutes	108,494.91	137,343.84	182,264.36	175,000	
5100	790	misc expenses		103.66			insurance fixes
5200	310	professional services	380.00	380.00			
5200	330	travel					
5200	331	in county travel	813.63				
5200	332	out of county travel					
5200	390	other purchased service		224.00			
5200	750	substitutes	7,726.52	9,894.43	5,647.93	12,000	
5300	332	out of county travel	1,777.05		1,115.56		fccla
5300	360	rentals					
5300	750	substitutes	5,846.37	9,855.08	18,087.33	20,000	
5500	331	in county travel					
Other Instruction							
5900	644				1,596.00		4 i-pads
Guidance							
6120	750	substitutes	54.80				
6130	310	professional services	55,000.00	55,000.00	27,500.00	55,000	health dept contract
6150	310	professional services			6,614.00		

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Part year thru 06.25.2013	Budget 2013-2014	Current year analysis
Media							
6200	310	professional services		503.75		1,000	
6200	350	repairs and maintenance	300.64	12,183.19	8,411.10	10,000	district copier xpense
6200	360	rentals	8,580.18	494.93			
6200	510	supplies	1,135.33	1,349.10	660.00	1,200	district copier xpense
6200	590	other materials & supplies		25.98			
6200	610	library books					
6200	641	furn. fixtures & equip-capital		29,610.00	7,990.00		district color copier
6200	750	substitutes	473.25	294.00	8.50	500	
Curriculum							
6300	332	out of county travel	540.50				
6300	750	substitutes	20.09	141.54			
Staff Training							
6400	331	out of county travel		70.00			
6400	332	out of county travel		792.26	1,181.06		adm travel - 5200
6400	750	substitutes					
Instructional Technology							
6500	310	professional services	8,618.40				etraffic solutions (annual subscrip to e-mail software)
6500	332	out of county travel	550.35			800	
6500	372	postage		82.29			
6500	644	computer hardware-non capital	54.16				
6500	691	capitalized software		3,078.00		4,000	
6500	692	non capitalized software			3,078.00		school sites web hosting
School board							
7100	310	professional services	454.56		507.24	1,000	
7100	332	out of county travel			2,204.62	3,000	
7100	510	supplies			25.90		
7100	642	furn, fixt. & equip non-capi.	82.74				
7100	730	dues and fees	9,999.00	9,749.00	10,339.00	11,000	
Superintendent							
7200	310	professional services	1,076.49	1,706.49			
7200	332	out of county travel	497.08	530.92	3,108.65	3,000	
7200	350	repairs and maintenance	8.75	108.26	166.46		
7200	360	rentals	116.03				
7200	510	supplies	475.05	724.40	1,024.37	1,500	
7200	622	non capitalized a v materials		346.93	636.32	500	
7200	642	furn, fixt. & equip non-capi.	642.10		971.22	1,000	
7200	644	computer hardware-non capital			1,316.48	1,500	
7200	730	dues and fees	6,250.00	6,250.00	6,545.00	7,500	

General Fund							
Project 0000							
Funct	Obj	Descrip	Full year 06.30.2011	Full year 06.30.2012	Part year thru 06.25.2013	Budget 2013-2014	Current year analysis
School administration							
7300	310	professional services	4,633.32	3,966.18	3,286.16	5,000	fy 2010 - liability insurance fixes from district to schools; fy 2012 = NW regional data-student recds
7300	350				1,165.50		
7300	510	supplies			181.20		
7300	644	computer hardware-non capital		231.88			
7300	750	substitutes		307.03	1,095.00	1,500	
Fiscal serv							
7500	310	professional services	19,471.67	22,702.79	17,261.19	21,000	gateway; printer mainten; phone audit
7500	332	out of county travel	1,010.79	1,446.78	1,462.10	2,500	
7500	350	repairs and maintenance	20.15	86.18	89.85	2,000	
7500	360	rentals	2,550.60	2,447.30	2,436.84	2,800	
7500	372	postage	4,000.00	2,000.00	4,000.00	4,500	
7500	390	misc expenses	4,800.00	5,122.76	336.00	9,000	gasb audit
7500	510	supplies	4,826.89	2,776.66	4,104.63	5,000	
7500	622	non capitalized a v materials			226.98		
7500	641	furn. fixtures & equip-capital				5,600	
7500	642	furn, fixt. & equip non-capi.	196.15	216.99	556.39		
7500	643	computer hardware - capital		4,266.44		2,500	
7500	644	computer hardware-non capital	139.00	47.98	38.69		
7500	692	non capitalized software	96.28	369.39	75.00	500	
7500	710	redemption of principal		25.45			
7500	720	interest		62.40			
7500	730	dues and fees	200.00	200.00	14.85		
7500	750	substitutes	336.00				
7500	790	misc expenses	1,411.13	(493.00)		1,000	

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Central services							
7700	310	professional services	79,698.64	76,692.39	125,639.22	85,000	student recds 25,732; finger print, background ck 13,046; audit 4,500; fl law enforce ; first class 5,620; nwrdr, gateway stdnt recds 9,085; paec member 16,454
7700	311	school board attorney	6,500.00	5,665.00	8,290.00	7,000	attorney
7700	330	travel	124.25				
7700	332	out of county travel	590.53	1,497.04	566.24	1,500	
7700	350	repairs and maintenance	2.30	440.30	1,018.03	1,000	
7700	360	rentals	981.68	665.92	665.92	2,000	
7700	371	telephones			110.80		
7700	372	postage	953.05			2,000	
7700	373	data communication lines	2,132.33	3,097.93	1,000.00	3,000	
7700	390	other purchased service	3,636.30	886.81	997.24	3,000	
7700	510	supplies	7,322.27	6,741.13	16,058.94	8,500	additional copy paper 10,200
7700	642	furn, fixt. & equip non-capi.	357.60		744.99		
7700	643	computer hardware - capital	1,206.58	3,448.11	1,099.98	4,000	
7700	644	computer hardware-non capit		444.73	3,106.86		
7700	652	motor vehicles other than bus	3,600.00				box truck
7700	692	non capitalized software		87.81			
7700	730	dues and fees	3,063.83	1,738.00	3,797.10	4,000	
7700	731	dues and fees - profess organ	2,850.00	2,850.00	2,850.00	3,000	small school district
7700	750	substitutes	7,389.00	2,958.00	4,209.00	3,500	
7700	790	misc expenses		1,474.16	468.38		

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Transportation							
7800	310	professional services	5,860.47	6,315.75	11,586.11	8,000	engine 6,810
7800	332	out of county travel	272.26	62.00	240.00	2,000	
7800	350	repairs and maintenance	3,886.05	12,316.73	4,694.82	15,000	
7800	360	rentals	1,499.33	1,586.59	1,083.88	2,000	
7800	385	garbage	117.00				
7800	420	bottled gas		25.50			
7800	450	gasoline	41,840.74	44,701.46	45,971.62	45,000	
7800	460	diesel fuel	167,617.91	192,886.23	195,855.52	185,000	
7800	510	supplies	6,213.91	12,163.36	22,361.36	23,000	
7800	530	periodicals		108.64			
7800	540	oil and grease	9,072.57	8,653.14	5,443.42	8,000	
7800	550	repair parts	78,485.31	41,094.08	59,389.09	75,000	
7800	560	tires and tubes	22,896.68	28,730.22	22,268.10	25,000	
7800	621	capitalized a v materials		1,108.69			
7800	622	non capitalized a v materials	615.36	938.44	217.96		
7800	641	furn. fixtures & equip-capital	1,400.00			3,000	
7800	642	furn, fixt. & equip non-capi.	1,567.32	499.00	3,268.98	4,000	
7800	643	computer hardware - capital	1,747.44	2,175.69		1,000	
7800	644	computer hardware-non capital	168.35	974.68			
7800	650	motor vehicles		25,419.00		28,000	
7800	651	buses					
7800	691	capitalized software		1,695.00		1,500	
7800	730	dues and fees	742.79	8,587.79	9,023.22	9,000	fuel tax refund
7800	750	substitutes	25,589.80	32,229.53	21,966.15	32,000	

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Operation of plant							
7900	240	Workers Comp	289,864.00	145,239.00	153,288.00	140,000	
7900	310	professional services	11,778.82	11,929.69	38,127.58	40,000	aquatron 5,577; water spigot 2,920; walker septic 25,252
7900	320	insurance & bond premiums	294,075.22	431,952.10	446,837.00	400,000	
7900	350	repairs and maintenance	3,565.00	1,753.01	5,897.00	2,000	
7900	360	rentals	200.00			1,000	
7900	370	regular telephones	33.15				
7900	371	telephones	14,643.63	5,218.63	4,010.53	5,000	e-rate has been deducted
7900	373	data communication lines	15,944.68	4,295.72	4,730.40	5,000	
7900	380	public utility services	125,924.25	141,417.81	120,364.89	130,000	city of bonifay 62,973; hc recycling 2,100; city of pdl 43,789
7900	384	sewage	25,415.18	27,652.00	2,479.50	5,000	walker
7900	385	garbage	40,918.49	32,716.48	46,637.34	50,000	waste management
7900	390	other purchased service	12,064.97	11,548.75	11,215.00	15,000	exterminators
7900	420	bottled gas	84,794.10	49,808.34	51,005.64	70,000	
7900	430	electricity	956,915.45	828,491.99	754,527.47	875,000	
7900	450	gasoline	2,955.94		129.00	2,000	
7900	460	diesel fuel	4,955.28	5,380.41	1,257.98	3,000	
7900	510	supplies	9,889.97	5,153.22	(900.12)	5,000	
7900	540	oil and grease		5.09			
7900	550	repair parts	536.06			1,000	
7900	641	furn. fixtures & equip-capital	5,019.52		16,074.00	4,000	sowell tractor 11,254, globe chemical 4,820
7900	642	furn, fixt. & equip non-capi.		646.62			
7900	730	dues and fees	5,300.00	3,570.00	650.00	8,000	liability insurance deductible
7900	750	substitutes	9,280.08	16,410.72	18,716.76	22,000	

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Maintenance of plant							
8100	310	professional services	29,655.50	42,259.17	36,983.71	40,000	carpenters place (fire extinguish) 7,110; felicia mathis (fence) 4,900; action fire 10,364; marell 9,900; r moss 3,639; donofro ; wiregrass systems 2,320
8100	320	insurance & bond premiums			1,656.08	2,000	
8100	332	out of county travel		60.64			
8100	350	repairs and maintenance	237,275.31	163,183.45	142,742.69	220,000	honeywell 10,452; lewis smith 34,000; moder ntech squad 5,663; simplex grinnell 15,513; tri state door 11,000; waynes cooling 20,134
8100	360	rentals	18,824.81	20,823.81	20,067.56	25,000	williams scotsman
8100	372	postage					
8100	380	public utility services				5,000	
8100	384	sewage					
8100	385	garbage		3,778.70		5,000	water & waste specialties
8100	390	other purchased service	3,228.75	1,319.50	5,000.00	3,000	modern tech
8100	420	bottled gas		25.50			
8100	450	gasoline		77.59	131.53		
8100	460	diesel fuel			66.46		
8100	510	supplies	162,601.11	136,640.40	101,561.47	165,000	bailey 5,282; bowen 14,698; cloud 3,221; lewis smith 3,672; lowes 4,973; panhandle salvage 3,771; ronald bush 3,309; trane 3,819; wittichen supply 20,575
8100	540	oil and grease			3.39		
8100	550	repair parts	1,383.67	1,401.43	993.70	4,000	
8100	560	tires and tubes		47.50	563.96		
8100	590	other materials & supplies					
8100	622	non capitalized a v materials		359.00			
8100	640	furniture, fixtures & equipment					
8100	641	furn. fixtures & equip-capital		3,895.00		5,000	
8100	642	furn, fixt. & equip non-capi.	24,422.95	2,225.05	6,130.61	5,000	fy 2011: buckeye 23,939 (lockers)
8100	644	computer hardware-non capita		11,249.00			modern tech - security system
8100	650	motor vehicles			7,300.00	2,000	
8100	730	dues and fees		589.46	390.30	1,000	
8100	750	substitutes	1,513.25	4,050.00		5,000	
8100	790	misc expenses					
Administrative Technology Services							
8200	643				2,250.01		

General Fund							
Project 0000							
			Full year	Full year	Part year thru	Budget	
Funct	Obj	Descrip	06.30.2011	06.30.2012	06.25.2013	2013-2014	Current year analysis
Community services							
9100	510	supplies		320.94		2,000	
Transfer of funds							
9700	900	transfers					
9700	910	transfers to general fund			75.00		
9700	940	transfers to special revenue					
9700	970	transfers to internal service		275,000.00			
			3,399,255	3,354,451	2,958,251	3,266,800	