



**AGENDA**  
**SPECIAL SCHOOL BOARD MEETING**  
**PUBLIC HEARING TO ADOPT THE 2006/2007 ANNUAL SCHOOL BUDGET**  
**AND MILLAGE LEVY**

Wednesday, September 6, 2006- 5:05 p.m.  
Call to Order by the Chairman and Pledge of Allegiance to the Flag of the United States

**SPECIAL SCHOOL BOARD MEETING**

1. **Finance:\***
  - A. **Approve Final Budget Amendments for Fiscal Year 2005-2006-Darla Miloszewski-Roddy (Exhibit to follow)**
  - B. **Approve Superintendent's Annual Financial Report (ESE 145) for 2005-2006-Darla Miloszewski-Roddy (Exhibit to follow)**
  - C. **Approve Report of Financial Data to Commissioner of Education (ESE 348) for 2005-2006- Darla Miloszewski-Roddy (Exhibit to follow)**

**PUBLIC HEARING TO ADOPT THE 2006/2007 ANNUAL SCHOOL BUDGET & MILLAGE LEVY**

1. **Public Hearing on proposed FY 2006/2007 Final Annual Budget**
2. **Adoption of Millage Rate for FY 2006/2007 by Resolution 06-03:\***
  - A. **General Fund**
    1. **Proposed Millage of**
      - a. **Required Local Effort of 4.145**
      - b. **Discretionary of 0.510 mills**
      - c. **Supplemental Discretionary of 0.089**
  - B. **Capital Outlay**
    1. **Proposed Millage of 2.000 mills**
3. **Adopt Final Budget for FY 2006/2007 by Resolution 06-04:\***
4. **Open to the Board:\***

Special School Board Meeting &  
Public Hearing to Adopt 2006/2007  
Annual School Budget and Millage Levy  
Wednesday, September 6, 2006 - 5:05 p.m.  
Page 2 of 3



**UPCOMING MEETINGS:** Unless noted otherwise, all School Board Meetings are held at 7:00 p.m. in the School Board Meeting Room; Instructional Center, 500 E. Ocean Blvd., Stuart, FL

**REGULAR SCHOOL BOARD MEETINGS**

September 19, 2006 -7:00 p.m.  
October 17, 2006 - 7:00 p.m.  
November 21, 2006 -7:00 p.m.  
School Board Meeting Room

**Middle Years Program Workshop**  
Tuesday, September 19, 2006 - 6:00 p.m.  
School Board Meeting Room

**169.1 PUBLIC PARTICIPATION AT BOARD MEETINGS.**

The Chair shall be guided by the following policies:

- (1) **Time Limit.** Public discussion, not to exceed one (1) hour, may be scheduled or unscheduled. The Board may, from time to time, waive certain procedural requirements to allow greater public participation in Board meetings. Any waiver, regardless of how frequently made, shall be narrowly construed and not cited or used by other parties seeking to invalidate such procedures or otherwise avoid their impact. Attendees shall register their intention to participate in the public portion of the meeting with the Board clerk.
- (2) **Scheduled Appearances.** In scheduled appearances, any person or group shall be allowed fifteen (15) minutes for the purpose, provided such appearance has been placed on the agenda. Hearing procedures for formal argument and presentation are governed by Bylaw 0169.1.
- (3) **Unscheduled Appearances.** In unscheduled appearances, any person or group who has not made previous arrangements to be placed on the agenda may be heard for not more than five (5) minutes for an individual or group, provided there is time remaining in the public discussion.
- (4) **Remarks Directed to the Board.** When several members of the public or several members of a group share similar opinions on the same issues, a representative, rather than all the members, should address the Board. Persons addressing the Board shall speak into a microphone and direct their remarks to the Board. Staff members shall not be expected to answer questions from the audience unless called upon by the Chair or the Superintendent.
- (5) **Board Action.** Board action will not be taken on requests made during unscheduled appearances during the public discussion period until a later meeting unless the Board declares the matter to be an emergency.

\*possible action

#exhibit available for review

+emergency item

**NOTICE OF RIGHT TO JUDICIAL REVIEW**

A party who is adversely affected by this Final Order is entitled to Judicial Review pursuant to Section 120.68, Florida Statutes. Review proceedings are governed by the Florida Rules of Appellate Procedure. Such proceedings are commenced by filing one copy of a Notice of Appeal with the School Board Clerk and a second copy, accompanied by filing fees prescribed by law, with the District Court, Fourth District. The notice of appeal must be filed within 30 days of rendition of the order to be reviewed. Rendition is defined as the filing of the Final Order with the Clerk of the School Board of Martin County, Florida. The agency shall accurately and completely preserve all testimony in the proceedings, and, on the request of any party, it shall make a full or partial transcript available at no more than actual cost.

Accommodations are available for persons with special needs. Please call 219-1200 X 425 for assistance

# THE SCHOOL BOARD OF MARTIN COUNTY, FLORIDA

500 East Ocean Blvd • Stuart, Florida 34994 • Telephone (772) 219-1200 Ext: 30236 • Facsimile: (772) 219-1229



Office Of: *Darla J. Miloszewski-Roddy*  
Executive Director of Finance

## MEMORANDUM

FIN: 07-005

DATE: September 6, 2006

TO: Dr. Sara A. Wilcox  
Board Members

FROM: Darla J. Miloszewski-Roddy *DJMR*  
Executive Director of Finance

SUBJECT: Final Budget Hearing

The Truth-in-Millage (TRIM) Statutes require the Board to hold a final budget hearing on or before September 18. The purpose of this hearing is to adopt a budget and the millage to support the budget.

The budget and millage were previously advertised to the Citizen's on July 28, 2006 and a tentative hearing was held on August 1, 2006.

The tentatively adopted millage rates are as follows:

Description	Actual Mills	Proposed Mills	Rolled Back Rate	Percentage
	2005-06	2006-07	2006-07	Over Rolled Back Rate
Required Local Effort (RLE)	4.681	4.145	3.925	5.62%
Basic Discretionary	0.510	0.510	0.428	
Supplemental Discretionary	0.109	0.089	0.091	
Capital Outlay tax	2.000	2.000	1.677	
Local Board Millage	2.619	2.599	2.196	
		6.744	6.12	
<b>Total Percentage Change</b>				<b>10.19%</b>

Budget Documents presented include:

1. The District Summary budget
2. Resolution 06-03 Determining Revenues and Millages levied
3. Rolled back rate example
4. Resolution 06-04 Adopting Final Budget

DJMR/dr  
Enc

Dr. Sara A. Wilcox, Superintendent

School Board Members: Dr. David L. Anderson • Laurie Gaylord • Susan J. Hershey • Nancy Kline • Lorie Shekailo

"An Equal Opportunity Agency"

SEP 6 2006

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MARTIN COUNTY SCHOOL DISTRICT  
 PROPOSED MILLAGE RATES FOR 2006-2007 COMPARED TO ROLL BACK RATE

	(A)	(B)	(C)
#	Description:	2005-2006	2006-2007
1	Assessed Valuation	\$17,698,917,926.00	\$21,541,040,137.00
2	Adjusted Value(Less new construction)		\$21,110,326,817.00
3	Millage Levy:		
4	RLE	4.6810	4.1450
5	Discretionary	0.5100	0.5100
6	Supplemental Discretionary	0.1090	0.0890
7	Capital	2.0000	2.0000
8	Total Millage Levy	7.3000	6.7440
9	Taxes Levied:		
10	RLE	\$82,848,634.81	\$89,287,611.37
11	Discretionary	\$9,026,448.14	\$10,985,930.47
12	Supplemental Discretionary	\$1,929,182.05	\$1,917,152.57
13	Capital	\$35,397,835.85	\$43,082,080.27
14	Total Taxes Levied:	\$129,202,100.86	\$145,272,774.68
15	The Rolled back rate is the millage rate that would provide the same tax levy amount as the		
16	previous year when applied to the current year adjusted value.		
17	Example: $(82,848,634.81/21,110,326,817)*1000 = 3.925$		
18	Rolled Back Rate:		
19	RLE		3.925
20	Discretionary		0.428
21	Supplemental Discretionary		0.091
22	Capital		1.677
23	Total Rolled Back Rate		6.120

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SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser  
 Nonexempt Assessed Valuation:

21,541,040,137.00

B. Millage Levies on Nonexempt Property:

DISTRICT MILLAGE LEVIES

	Nonvoted	Voted	Total
1. Required Local Effort Tax	4.1450		4.1450
2. Current Operating Discretionary Tax	0.5990		0.5990
3. Additional Millage			
4. Capital Improvement Tax	2.0000		2.0000
5. Interest and Sinking Tax			
<b>TOTAL MILLS</b>	<b>6.7440</b>		<b>6.7440</b>

DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
<b>FEDERAL:</b>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	150,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	150,000.00
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
Medicaid	3202	404,000.00
National Forest Funds	3255	
Federal Through Local	3280	33,000.00
Miscellaneous Federal through State	3299	115,883.00
Total Federal Through State And Local	3200	552,883.00
<b>STATE:</b>		
Florida Education Finance Program (FEFP)	3310	8,341,973.00
Workforce Development	3315	2,385,840.00
Workforce Development Capitalization Incentive Grant	3316	
Adults With Disabilities	3318	409,403.00
CO & DS Withheld for Administrative Expense	3323	24,429.60
Florida Teacher's Lead Program	3334	303,757.00
Diagnostic and Learning Resources Centers	3335	
Instructional Materials	3336	1,786,641.00
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	91,000.00
District Discretionary Lottery Funds	3344	879,274.00
Transportation	3354	4,211,725.00
Class Size Reduction Operating Funds	3355	14,547,614.00
School Recognition Funds	3361	1,646,105.00
Excellent Teaching Program	3363	532,959.84
Voluntary Prekindergarten Program	3371	441,928.40
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Charter School Capital Outlay Funding	3397	
Other Miscellaneous State Revenue	3399	106,010.00
Total State	3300	35,931,909.84
<b>LOCAL:</b>		
District School Tax	3411	97,081,159.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	20,000.00
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	71,000.00
Interest, Including Profit On Investment	3430	998,000.00
Gifts, Grants and Bequests	3440	57,500.00
Adult General Education Course Fees	3461	96,000.00
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	3,500.00
Postsecondary Lab Fees	3465	60,675.00
Lifelong Learning Fees	3466	
Financial Aid Fees	3468	
Other Student Fees	3469	136,070.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	2,364,254.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	981,500.00
Total Local	3400	101,869,658.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>138,504,450.84</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<b>Transfers In:</b>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	500,000.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	500,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>500,000.00</b>
<b>FUND BALANCE, JULY 1, 2006</b>	<b>2800</b>	<b>9,287,463.00</b>
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>148,291,913.84</b>

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employees Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	84,798,496.23	58,835,644.89	17,872,062.26	3,250,579.50	150.00	3,310,422.59	325,577.99	1,204,059.00
Pupil Personnel Services	6100	6,232,506.09	4,186,525.17	1,304,365.29	682,063.40		33,451.23	2,500.00	23,601.00
Instructional Media Services	6200	2,432,946.96	1,601,107.83	517,635.13	94,588.00		83,780.00	133,119.00	717.00
Instruction and Curriculum Development Services	6300	2,259,285.60	1,717,026.02	485,519.58	36,615.00		15,250.00	4,025.00	850.00
Instructional Staff Training Services	6400	385,809.67	137,131.30	27,303.37	87,167.00		44,064.00	5,900.00	84,244.00
Instruction Related Technology	6500	1,224,468.30	855,666.99	246,238.31	76,605.00		43,425.00		2,533.00
Board	7100	846,811.76	388,636.02	232,413.74	183,773.00		16,970.00	6,000.00	19,019.00
General Administration	7200	740,689.57	407,092.24	118,591.33	189,856.00		5,380.00		19,770.00
School Administration	7300	8,538,185.84	6,542,153.68	1,932,138.47	33,528.75		38,650.00	8,050.00	3,664.94
Facilities Acquisition and Construction	7400	279,389.85	192,227.78	39,769.07	23,322.00		16,431.00	7,190.00	450.00
Fiscal Services	7500	825,786.50	556,315.18	174,601.32	57,800.00		20,170.00	14,900.00	2,000.00
Central Services	7700	3,084,920.18	1,206,360.87	1,250,181.31	455,920.00	300.00	70,945.00	28,475.00	72,738.00
Pupil Transportation Services	7800	6,193,065.21	2,444,122.06	1,196,169.85	1,513,501.30		255,650.00	19,000.00	98,538.00
Operation of Plant	7900	15,068,253.14	3,640,285.28	1,835,416.81	3,009,685.05	6,301,953.00	255,546.00	76.00	25,291.00
Maintenance of Plant	8100	3,066,292.03	2,081,834.48	802,232.55	90,968.00		89,125.00	1,300.00	832.00
Administrative Technology Services	8200	545,133.95	400,818.84	117,858.11	17,532.00		8,925.00		
Community Services	9100	2,309,375.24	1,329,891.58	366,891.66	175,447.00		322,931.00	16,898.00	97,316.00
Debt Service	9200								
<b>TOTAL APPROPRIATIONS</b>		<b>138,851,416.12</b>	<b>86,522,840.21</b>	<b>28,519,388.16</b>	<b>9,978,951.00</b>	<b>6,968,487.00</b>	<b>4,631,115.82</b>	<b>575,010.99</b>	<b>1,655,632.94</b>
<b>OTHER FINANCING USES:</b>									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940	65,000.00							
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700	65,000.00							
<b>TOTAL OTHER FINANCING USES</b>		<b>65,000.00</b>							
<b>FUND BALANCE, JUNE 30, 2007</b>	2700	<b>9,375,497.72</b>							
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>148,291,913.84</b>							

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

## SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

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ESTIMATED REVENUES	Account Number	
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
National School Lunch Act	3260	2,604,100.00
U.S.D.A. Donated Foods	3265	254,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	2,858,100.00
<b>STATE:</b>		
School Breakfast Supplement	3337	40,414.00
School Lunch Supplement	3338	45,467.00
Other Miscellaneous Revenue	3399	2,660.00
Total State	3300	88,541.00
<b>LOCAL:</b>		
Interest, Including Profit on Investment	3430	73,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	3,722,700.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	3,796,200.00
<b>TOTAL ESTIMATED REVENUES</b>		<b>6,742,841.00</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<b>Transfers In:</b>		
From General Fund	3610	65,000.00
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund Transfer	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	65,000.00
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>65,000.00</b>
FUND BALANCE, JULY 1, 2006	2800	2,012,363.23
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>8,820,204.23</b>

(Continued)

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SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -  
 FUND 410 (CONTINUED)

APPROPRIATIONS	Account Number	
<b>FOOD SERVICES: (Function 7600)</b>		
Salaries	100	2,192,298.00
Employee Benefits	200	893,069.00
Purchased Services	300	131,750.00
Energy Services	400	379,400.00
Materials and Supplies	500	3,066,325.00
Capital Outlay	600	1,225,600.00
Other Expenses	700	268,100.00
<b>TOTAL APPROPRIATIONS</b>	<b>7600</b>	<b>8,156,542.00</b>
<b>OTHER FINANCING USES:</b>		
Transfers Out (Function 9700) To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
FUND BALANCE, JUNE 30, 2007	2700	663,662.23
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>8,820,204.23</b>

DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

## SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
<b>FEDERAL DIRECT:</b>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<b>FEDERAL THROUGH STATE AND LOCAL:</b>		
Vocational Education Acts	3201	142,007.00
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	834,322.00
Drug Free Schools	3227	
Individuals with Disabilities Education Act (IDEA) (PL 94-142)	3230	3,698,954.00
Elementary and Secondary Education Act, Title I	3240	3,632,824.88
Adult General Education	3251	269,130.00
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	28,807.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	281,324.94
Total Federal Through State And Local	3200	8,887,369.82
<b>STATE:</b>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<b>LOCAL:</b>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
<b>TOTAL ESTIMATED REVENUES</b>		<b>8,887,369.82</b>
<b>OTHER FINANCING SOURCES:</b>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
FUND BALANCE, JULY 1, 2006	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		<b>8,887,369.82</b>

(Continued)

DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital Outlay 600	Other Expenses 700
Instruction	5000	4,848,016.69	2,643,017.00	1,016,116.39	873,633.27		136,883.77	155,458.26	43,208.00
Pupil Personnel Services	6100	1,423,989.04	619,480.71	198,797.00	592,168.00	1,000.00	10,793.33	1,200.00	550.00
Instructional Media Services	6200	12,647.00	9,000.00	3,297.00				350.00	
Instruction and Curriculum Development Services	6300	975,532.00	666,548.00	221,737.00	54,550.00	500.00	28,197.00		4,000.00
Instructional Staff Training Services	6400	1,066,409.49	495,910.56	184,768.93	250,440.00		11,386.00	10,000.00	113,904.00
Instruction Related Technology	6500								
Board	7100								
General Administration	7200	284,986.60							284,986.60
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	240,958.00			235,958.00	3,000.00	2,000.00		
Operation of Plant	7900	6,000.00			1,000.00	5,000.00			
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	28,831.00	24,642.00	4,189.00					
Debt Service	9200								
<b>TOTAL APPROPRIATIONS</b>		<b>8,887,369.82</b>	<b>4,438,598.27</b>	<b>1,628,905.32</b>	<b>2,007,749.27</b>	<b>9,500.00</b>	<b>188,960.10</b>	<b>147,008.26</b>	<b>446,648.60</b>
<b>OTHER FINANCING USES:</b>									
Transfers Out (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
<b>TOTAL OTHER FINANCING USES</b>									
<b>FUND BALANCE, JUNE 30, 2007</b>	2700								
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>8,887,369.82</b>							

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

## SECTION V. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

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ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	3,000.00
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Revenues	3000	3,000.00
<b>OTHER FINANCING SOURCES</b>		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
FUND BALANCE, JULY 1, 2006	2800	83,631.56
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE</b>		<b>86,631.56</b>
<b>APPROPRIATIONS</b>		
Current:		
Instruction	5000	9,275.00
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
<b>TOTAL APPROPRIATIONS</b>		<b>9,275.00</b>
<b>OTHER FINANCING USES:</b>		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
Interfund	950	
To Permanent Fund	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
FUND BALANCE, JUNE 30, 2007	2700	77,356.56
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		<b>86,631.56</b>

DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION Y1. DEBT SERVICE FUNDS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
<b>ESTIMATED REVENUES</b>								
<b>STATE SOURCES:</b>								
CO & DS Distributed	3321							
CO & DS Withheld for SBE/COBI Bonds	3322	1,165,602.50	1,165,602.50					
Cost of Issuing SBE/COBI Bonds	3324							
Interest on Undistributed CO & DS	3325							
SBE/COBI Bond Interest	3326	2,050.00	2,050.00					
Racing Commission Funds	3341							
Total State Sources	3300	1,167,652.50	1,167,652.50					
<b>LOCAL SOURCES:</b>								
District Interest and Sinking Taxes	3412							
Local Sales Tax	3418							
Tax Redemptions	3421							
Excess Fees	3423							
Rent	3425							750.00
Interest, Including Profit on Investment	3430	750.00						
Gifts, Grants, and Bequests	3440							750.00
Total Local Sources	3400	750.00						750.00
<b>TOTAL ESTIMATED REVENUES</b>		1,168,402.50	1,167,652.50					
<b>OTHER FINANCING SOURCES:</b>								
Sale of Bonds	3710							
Loans	3720							
Proceeds of Certificates of Participation	3750							
Transfers In:								
From General Fund	3610							
From Capital Projects Funds	3630	2,743,103.76						2,743,103.76
From Special Revenue Funds	3640							
Interfund (Debt Service Only)	3650							
From Permanent Fund	3660							
From Internal Service Funds	3670							
From Enterprise Funds	3690							
Total Transfers In	3600	2,743,103.76						2,743,103.76
<b>TOTAL OTHER FINANCING SOURCES</b>		2,743,103.76						2,743,103.76
<b>FUND BALANCES, JULY 1, 2006</b>	2800	309,314.18	309,314.18					
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES</b>		4,220,820.44	1,476,966.68					2,743,853.76

(Continued)  
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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

SECTION VI. DEBT SERVICE FUNDS (Continued)										Page 10
APPROPRIATIONS	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 F. S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service		
<b>DEBT SERVICE: (Function 9200)</b>										
Redemption of Principal	710	1,585,000.00	605,000.00					980,000.00		
Interest	720	2,323,706.26	560,602.50					1,763,103.76		
Dues and Fees	730	1,000.00	1,000.00							
Miscellaneous Expenses	790									
<b>TOTAL APPROPRIATIONS</b>	<b>9200</b>	<b>3,909,706.26</b>	<b>1,166,602.50</b>					<b>2,743,103.76</b>		
<b>OTHER FINANCING USES:</b>										
Transfers Out: (Function 9700)										
To General Fund	910									
To Capital Projects Funds	930									
To Special Revenue Funds	940									
Interfund (Debt Service Only)	950									
To Permanent Fund	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9700									
<b>TOTAL OTHER FINANCING USES</b>										
<b>FUND BALANCES, JUNE 30, 2007</b>	<b>2700</b>	<b>311,114.18</b>	<b>310,364.18</b>					<b>750.00</b>		
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES</b>		<b>4,220,820.44</b>	<b>1,476,966.68</b>					<b>2,743,853.76</b>		

DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION VII. CAPITAL PROJECTS FUNDS											
ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Restrict)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.71(2)	380 Voted Capital Improvements	390 Other Capital Projects
Other Federal Through State	3390										
CO & DS Distributed	3321										
Interest on Unallocated CO & DS	3325										
Racing Commission Funds	3341										
Public Education Capital Outlay (PECO)	3391	2,921,876.00				2,921,876.00					
Classrooms First Program	3392	7,007,005.00									7,007,005.00
School Infrastructure Thrift Program	3393										
Effort Index Grants	3394										
Smart Schools Small County Ast. Program	3395										
Class Size Reduction/Capital Funds	3396										
Charter School Capital Outlay Funding	3397	28,000.00									
Other Miscellaneous State Revenue	3399	40,927,976.00							40,927,976.00		28,000.00
District Local Capital Improvement Tax	3413										
Local Sales Tax	3418										
Tax Redemptions	3421										
Interest, Including Profit on Investment	3430	1,934,433.00	51,865.00			52,293.00		12,779.00	1,420,921.00		396,574.00
Gifts, Grants, and Bequests	3440										
Miscellaneous Local Senses	3490	3,598,676.00									3,598,676.00
Impact Fees	3495										
Refunds of Prior Year Expenditures	3497										
Total Estimated Revenues		56,417,916.00	51,865.00			2,978,119.00		12,779.00	42,348,897.00		11,030,255.00
OTHER FINANCING SOURCES											
Sale of Bonds	3710	3,305,000.00	3,305,000.00								
Loans	3720										
Sale of Capital Assets	3730										
Loss Recoveries	3740	38,865.00							38,865.00		
Proceeds of Certificates of Participation	3750										
Transfers In:											
From General Fund	3610										
From Debt Service Funds	3620										
From Special Revenue Funds	3640										
Interfund (Capital Projects Only)	3650										
From Permanent Fund	3660										
From Internal Service Funds	3670										
From Enterprise Funds	3690										
Total Transfers In	3600										
TOTAL OTHER FINANCING SOURCES		3,343,865.00	3,305,000.00			638,446.37		847,845.98	38,865.00		16,606,260.63
FUND BALANCES, JULY 1, 2006	2800	71,912,080.66	52,939.72						51,766,587.96		27,636,511.63
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		131,673,861.66	3,409,805.72			3,612,565.37		860,624.98	96,154,349.96		27,636,511.63

(Continued)

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
DISTRICT SUMMARY BUDGET  
For Fiscal Year Ended June 30, 2007

SECTION VII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds (Blaschack)	330 Section 1011.14-15 F.S. Loans	340 Public Education Cap Outlay (PECO)	350 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Section 1011.7(2)	380 Voted Capital Improvements	390 Other Capital Projects
Appropriations: (Functions 7400/9200)											
Library Books (New Libraries)	610								3,421.00		
Audio-Visual Materials (Non-Consumable)	620	3,421.00							3,421.00		
Buildings and Fixed Equipment	630	27,946,146.00							26,346,146.00		1,600,000.00
Furniture, Fixtures, and Equipment	640	4,243,538.00							4,243,538.00		
Motor Vehicles (Including Buses)	650	1,030,000.00							1,030,000.00		
Land	660										
Improvements Other Than Buildings	670	265,000.00							265,000.00		
Remodeling and Renovations	680	9,931,780.00				119,000.00			9,814,780.00		
Computer Software	690	1,039,000.00							1,039,000.00		
Redemption of Principal	710										
Interest	720										
Dues and Fees	730										
TOTAL APPROPRIATIONS		44,360,955.00				119,000.00			42,741,955.00		1,600,000.00
OTHER FINANCING USES:											
Transfers Out: (Function 9700)											
To General Fund	910	500,000.00									
To Debt Service Funds	920	2,743,104.00							500,000.00		2,743,104.00
To Special Revenue Funds	940										
Interfund (Capital Projects Debt?)	950										
To Permanent Fund	960										
To Internal Service Funds	970										
To Enterprise Funds	990										
Total Transfers Out	9700	3,243,104.00							500,000.00		2,743,104.00
TOTAL OTHER FINANCING USES		3,243,104.00							500,000.00		2,743,104.00
FUND BALANCES, JUNE 30, 2007	2700	83,969,852.65	3,409,805.72			3,493,565.37		860,624.98	52,912,444.96		23,399,411.63
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		131,677,861.65	3,409,805.72			3,612,565.37		860,624.98	96,154,349.96		27,636,515.63

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SECTION VIII. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
Total Revenues		
<b>OTHER FINANCING SOURCES:</b>		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Project Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
<b>TOTAL OTHER FINANCING SOURCES</b>		
FUND BALANCE, JULY 1, 2006	2800	
<b>TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE</b>		
<b>APPROPRIATIONS</b>		
Current:		
Instruction	5000	
Pupil Personnel Services	6100	
Instructional Media Services	6200	
Instruction and Curriculum Development Services	6300	
Instructional Staff Training Services	6400	
Instruction Related Technology	6500	
Board	7100	
General Administration	7200	
School Administration	7300	
Facilities Acquisition and Construction	7410	
Fiscal Services	7500	
Central Services	7700	
Pupil Transportation Services	7800	
Operation of Plant	7900	
Maintenance of Plant	8100	
Administrative Technology Services	8200	
Community Services	9100	
Debt Service: (Function 9200)		
Redemption of Principal	710	
Interest	720	
Capital Outlay:		
Facilities Acquisition and Construction	7420	
Other Capital Outlay	9300	
Total Appropriations		
<b>OTHER FINANCING USES</b>		
Transfers Out: (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Project Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
<b>TOTAL OTHER FINANCING USES</b>		
FUND BALANCE, JUNE 30, 2007	2700	
<b>TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE</b>		

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION IX - ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self Insurance Consortium	912 Self Insurance Consortium	913 Self Insurance Consortium	914 Self Insurance Consortium	915 Self Insurance Consortium	921 Other Enterprise	922 Other Enterprise
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
Interest, Including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<b>TRANSFERS IN:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Enterprise Funds Only)	3650								
From Permanent Fund	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
<b>NET ASSETS, JULY 1, 2006</b>	2880								
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS</b>									
<b>ESTIMATED EXPENSES</b>	Object								
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total Operating Expenses									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>TRANSFERS OUT: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Fund	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
<b>NET ASSETS, JUNE 30, 2007</b>	2780								
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS</b>									

P 5 DISTRICT SCHOOL BOARD OF MARTIN COUNTY  
 DISTRICT SUMMARY BUDGET  
 For Fiscal Year Ended June 30, 2007

SECTION X. INTERNAL SERVICE FUNDS	Account Number	Totals	711 Self Insurance	712 Self Insurance	713 Self Insurance	714 Self Insurance	715 Self Insurance	731 Consortium Programs	791 Other Internal Service
<b>ESTIMATED REVENUES</b>									
<b>OPERATING REVENUES:</b>									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenue	3489								
Total Operating Revenues									
<b>NONOPERATING REVENUES:</b>									
Interest, including Profit on Investment	3430								
Gifts, Grants, and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues									
<b>TRANSFERS IN:</b>									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Project Funds	3630								
From Special Revenue Funds	3640								
Interfund Transfers (Internal Service Funds Only)	3650								
From Permanent Fund	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
2880									
<b>NET ASSETS, JULY 1, 2006</b>									
<b>TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS, AND NET ASSETS</b>									
<b>ESTIMATED EXPENSES</b>									
<b>OPERATING EXPENSES: (Function 9900)</b>									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Other Expenses	700								
Total Operating Expenses									
<b>NONOPERATING EXPENSES: (Function 9900)</b>									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
<b>TRANSFERS OUT: (Function 9700)</b>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Project Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Fund	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
2780									
<b>NET ASSETS, JUNE 30, 2007</b>									
<b>TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS, AND NET ASSETS</b>									

17-017

# RESOLUTION NUMBER 06-03

## FLORIDA DEPARTMENT OF EDUCATION

### RESOLUTION DETERMINING REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF MARTIN 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 EACH DISTRICT BOND INTEREST AND SINKING FUND FOR THE FISCAL YEAR  
BEGINNING JULY 1, 2006 AND ENDING JUNE 30, 2006.

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 the District School fund, for the District Local Capital Improvement Fund, and for each District Bond Interest and Sinking Fund, and the millage to be levied for each such fund including the voted millage; 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 FUND (nonvoted levy)

a) Nonexempt assessed valuation	b) Amount to be raised	c) Millage Levy
\$ <u>21,541,040,137</u>	Local Required Effort	\$ <u>84,823,231</u> <u>4.145</u> Mills
	Basic Discretionary	\$ <u>10,436,634</u> <u>0.510</u> Mills
	Supplemental Discretionary	\$ <u>1,821,295</u> <u>0.089</u> Mills

2. ADDITIONAL MILLAGE (voted levy)

a) Nonexempt assessed valuation	b) Amount to be raised	c) Millage Levy
\$ <u>N/A</u>	Additional Operating	\$ _____      _____ Mills

3. DISTRICT LOCAL CAPITAL IMPROVEMENT FUND (nonvoted levy)

a) Nonexempt assessed valuation	b) Amount to be raised	c) Millage Levy
\$ <u>21,541,040,137</u>	\$ <u>40,927,976</u>	<u>2.000</u> Mills

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DISTRICT LOCAL CAPITAL IMPROVEMENT FUND (voted Levy)

a) Nonexempt assessed valuation	b) Amount to be raised	c) Millage Levy
\$ <u>N/A</u>	\$ _____	_____ Mills

4. DISTRICT INTEREST AND SINKING FUND(S) (voted) NONE

a) Nonexempt assessed valuation	b) Amount to be raised	c) Millage Levy
\$ <u>N/A</u>	\$ _____	_____ Mills
\$ _____	\$ _____	_____ Mills
\$ _____	\$ _____	_____ Mills
\$ _____	\$ _____	_____ Mills
\$ _____	\$ _____	_____ Mills

5. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS THE ROLL-BACK RATE  
(Exceeds or is Less Than)  
 COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY \* 10.19 PERCENT.  
 \*See Line 21, Form DR-420S

STATE OF FLORIDA

COUNTY OF MARTIN

I, SARA A. WILCOX, Superintendent of Schools and ex officio Secretary of the District School Board of MARTIN 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 MARTIN County, Florida, September 6, 2006.

_____	<u>September 6, 2006</u>
Signature of Superintendent of Schools	Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Support Services, Office of funding and Financial Reporting, 824 Turlington Building, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

**Resolution Adopting Final Budget**

**MARTIN COUNTY SCHOOL BOARD  
Resolution Number 06-04**

**A RESOLUTION OF THE MARTIN COUNTY SCHOOL BOARD ADOPTING  
THE FINAL BUDGET FOR FISCAL YEAR 2006-2007.**

WHEREAS, the School Board of MARTIN County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and final budget for the fiscal year July 1, 2006 to June 30, 2007; and

WHEREAS, the MARTIN County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2006/2007.

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the MARTIN County School Board adopted the final millage rates and the budget in the amount of \$301,894,870 for fiscal year 2006-2007.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of MARTIN County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of MARTIN County as a final budget for the categories indicated for the fiscal year July 1, 2006 to June 30, 2007.

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Chairman

September 6, 2006

Date