



MEMORANDUM

SUP/FIN: 10-001

DATE: July 22, 2009
TO: School Board Members
FROM: Nancy Kline, Superintendent

SUBJECT: Budget Document for July 22 Scheduled Special Board Meeting

Attached to this memorandum is a copy of the proposed 2009-2010 Budget document in compliance with F.S 200.065 TRIM Method of Fixing Millage.

Information contained within this document changed based on data provided to the Board by the Department of Revenue and the Department of Education. If more current data is provided, the information will be updated and provided to the Board in a timely manner. The proposed budget is calculated utilizing the Second FEFP Calculation and Tax Assessor's July 14, 2009, revised tax roll incorporated in the Statewide Certification of the 2009-10 School District Millage Rates.

It should be noted that at the time of preparation of this document, the local Property Appraiser had informed the School District and the Department of Revenue that the certified tax roll submitted on July 14, 2009, did not include the required form DR-420s. The Property Appraiser was expected to submit a revised corrected tax roll certification (DR-420s) to the Department of Revenue and the School District no later than July 17, 2009.

Legal TRIM requirements necessitate all tax assessors submit timely certified tax roll data in order for the Department of Education to establish the statewide district-by-district Required Local Effort which must be completed no later than July 19, 2009. The Department of Education certified the Statewide Tax roll on Thursday, July 16, 2009. School districts are also required to establish individual millage levies and proceeds in order to develop a budget that accurately reflects local revenue.

To properly advertise in The Stuart News on Saturday, July 25, 2009, the following attached Budget Documents are being submitted for your review.

- Agenda Item Request Form
- 2009-2010 Notice of Budget Hearing
- 2009-2010 Proposed Millage Rates
- 2009-2010 Proposed Millage Proceeds
- 2009-2010 Proposed Budget Summary and Related Historical Data Charts
- 2009-2010 Capital Outlay Ad
- Newspaper Notice Requirements
- 2009-2010 Comparison of Millage Levies for Homeowners
- 2009-2010 Florida Education Finance Program (FEFP) Comparison of Legislative Allocation
- 2009-2010 Martin County School District Comparison of Revenue vs. Expenses
- 2009-2010 Martin County School District Proposed Budget General Fund/Stabilization Fund
- 2009-2010 Where Budget Dollars come from

Enc.
cc:

School Board Members: Dr. David L. Anderson • Maura Barry-Sorenson • Laurie Gaylord • Susan J. Hershey • Lorie Shekailo
"An Equal Opportunity Agency"



School Board of Martin County
Agenda Item Request Form
Board Meeting July 22, 2009
07-22-01

- 1. AGENDA ITEM: Reflect the exact wording to be placed on the agenda. Check the appropriate box: [] New [] Renewal [] Addenda
2. PRESENTATION EQUIPMENT: [] Document Camera [] DVD Player [] Laptop [] Data Projector
3. EXHIBIT / BACKGROUND INFORMATION: Attach an exhibit that explains the item for inclusion in the Agenda Package. Exhibit Attached - if NO, Explain below: [] YES [] NO
4. FINANCIAL IMPACT: If Yes is checked on ANY of the following, Director of Finance Signature is required.
5. LEGAL REVIEW: If Yes is checked, Attorney review is required.

REQUIRED SIGNATURES

By signing below, you are verifying that you have reviewed the item and it is ready for submittal to the Superintendent and School Board respectively.

Requestor: Kelly Strickland
Type or Print Name Signature

Director/Principal:
Type or Print Name Signature

Exec. Director or Asst. Superintendent:
Type or Print Name Signature

Finance Review: Kelly Strickland
Interim-Kelly Strickland Signature

Legal Review:
Doug Griffin Signature

NOTICE OF BUDGET HEARING

**The Martin County School District will soon consider a
Budget for 2009-2010 Fiscal Year. A public hearing to make
A DECISION on the budget AND TAXES will be held on
July 28, 2009 at 5:05 p.m.**

at

**The Martin County School District Instructional Center
500 E. Ocean Blvd.
Stuart, FL. 34994**

FY 2009-10 MILLAGE REQUIREMENT TO SUPPORT
First Public Hearing FY 2009-10

| | <u>2008-2009</u> | <u>2009-2010</u> | <u>Difference</u> | <u>% Increase</u> |
|-----------------------------|------------------|------------------|-------------------|-------------------|
| OPERATING BUDGET | | | | |
| Required ¹ | 3.9180 | 4.4530 | 0.5350 | 13.65% |
| Discretionary ² | 0.4980 | 0.7480 | 0.2500 | 50.20% |
| Supplemental ³ | <u>0.0860</u> | <u>0.0000</u> | <u>-0.0860</u> | <u>-100.00%</u> |
| Total | 4.5020 | 5.2010 | 0.6990 | 15.53% |
| DEBT SERVICE ⁴ | | | | |
| | 0.0000 | 0.0000 | 0.0000 | 0.00% |
| CAPITAL OUTLAY ⁵ | | | | |
| | 1.7500 | 1.5000 | -0.2500 | -14.29% |
| TOTAL MILLS | <u>6.2520</u> | <u>6.7010</u> | <u>0.4490</u> | 7.18% |

¹ Required by the State of Florida to participate in the Florida Education Finance Program (FEFP)

² The maximum rate allowed by law - to be used at the discretion of the district

³ The rate that will generate a maximum of \$100 per UFTE (not to exceed .25 mills) - to be used at the discretion of the district. Doesn't exist in FY 2009-2010.

⁴ The rate necessary to repay the principal/interest on voter approved bonds

⁵ The maximum rate allowed by law to fund new construction; remodeling, maintenance and renovation of existing facilities; the purchase of school buses, equipment and sites; payments for educational facilities and sites due under a lease-purchase agreement; and the repayment of loans
Reduced by .25 in FY 2009-10.

MILLAGE REQUIREMENT TO SUPPORT
First Public Hearing FY 2009-10

Per Certification of Taxable Value

| | |
|--|------------------------|
| Tentative taxable gross value FY 09-10 | 19,735,910,542 |
| Final taxable value FY 08-09 (After VAB) form HC-422 | 21,615,457,643 |
| Difference | (1,879,547,101) |
| % Increase/Decrease | -8.70% |

| Millage Levy | Rate FY 08-09 | Rate FY 09-10 | Final Proceeds FY 08-09 | Tentative Proceeds FY 09-010 | Increase/ (Decrease) |
|---------------------|--------------------------|--------------------------|------------------------------------|---|---------------------------------|
| RLE | 3.9180 | 4.4530 | \$ 80,454,895 | \$ 83,489,809 | \$ 3,034,914 |
| Discretionary | 0.4980 | 0.7480 | 10,226,273 | 14,024,338 | 3,798,065 |
| Supplemental | 0.0860 | 0.0000 | 1,765,983 | 0 | (1,765,983) |
| Capital Outlay | 1.7500 | 1.5000 | 35,935,698 | 28,123,673 | (7,812,026) |
| Debt Service | <u>0.0000</u> | <u>0.0000</u> | <u>0</u> | <u>-</u> | <u>0</u> |
| | 6.2520 | 6.7010 | \$ 128,382,849 | \$ 125,637,820 | (2,745,029) |
| Disc/Supp/CO | | | 47,927,954 | 42,148,011 | |

This page is calculated at the 95% rate.

BUDGET SUMMARY
*** THE PROPOSED OPERATING BUDGET EXPENDITURES OF MARTIN COUNTY SCHOOL DISTRICT ARE .004% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**
FISCAL YEAR 2009 - 2010

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

| | | | | |
|--------|---|--------|----------------------|---------------|
| 4.4530 | Basic Discretionary Operating | 0.7480 | Debt Service | 0.0000 |
| 1.5000 | Discretionary Critical Needs (Operating or Capital) | 0.0000 | | |
| 0.0000 | Additional Discretionary (Statutory, Voted) | 0.0000 | Total Millage | 6.7010 |

| | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | PERMANENT FUND | ENTERPRISE FUND | TOTAL ALL FUNDS |
|---|----------------------|---------------------|--------------------|----------------------|----------------|-----------------|----------------------|
| ESTIMATED REVENUES: | | | | | | | |
| Federal sources | 993,850 | 20,086,450 | | | | | 21,080,300 |
| State sources | 27,320,653 | 91,800 | 1,473,439 | 848,146 | | | 29,734,038 |
| Local sources | 102,345,346 | 3,905,550 | | 30,468,817 | | | 136,719,713 |
| TOTAL SOURCES | \$130,659,849 | \$24,083,800 | \$1,473,439 | \$31,316,963 | \$0 | \$0 | \$187,534,051 |
| Transfers In | 9,860,871 | | 1,493,088 | | | | 11,353,959 |
| Fund Balances/Reserves/Net Assets | 7,921,421 | 476,681 | 1,581,596 | 74,429,008 | | | 84,408,706 |
| TOTAL REVENUES, TRANSFERS & BALANCES | \$148,442,141 | \$24,560,481 | \$4,548,123 | \$105,745,971 | \$0 | \$0 | \$283,296,716 |
| EXPENDITURES | | | | | | | |
| Instruction | 82,411,680 | 7,163,175 | | | | | 89,574,855 |
| Pupil Personnel Services | 6,482,382 | 1,991,508 | | | | | 8,473,890 |
| Instructional Media Services | 1,974,630 | 15,398 | | | | | 1,990,028 |
| Instructional and Curriculum Development Services | 1,822,636 | 1,555,238 | | | | | 3,377,874 |
| Instructional Staff Training Services | 920,439 | 1,443,014 | | | | | 2,363,453 |
| Instruction Related Technology | 840,193 | 37,580 | | | | | 877,773 |
| School Board | 787,447 | 5,500 | | | | | 792,947 |
| General Administration | 791,141 | 580,074 | | | | | 1,371,215 |
| School Administration | 9,688,524 | 142,674 | | | | | 9,831,198 |
| Facilities Acquisition and Construction | 3,588,116 | 133,508 | | | | | 3,721,624 |
| Fiscal Services | 807,888 | 78,500 | | 90,207,060 | | | 93,928,684 |
| Food Services | | 7,791,866 | | | | | 7,791,866 |
| Central Services | 3,646,802 | 119,573 | | | | | 3,766,375 |
| Pupil Transportation Services | 6,454,005 | 382,072 | | | | | 6,836,077 |
| Operation of Plant | 14,155,588 | 36,349 | | | | | 14,191,937 |
| Maintenance of Plant | 3,764,659 | 61,420 | | | | | 3,826,079 |
| Administrative Technology Services | 392,180 | | | | | | 392,180 |
| Community Services | 2,882,707 | 177,568 | | | | | 3,060,275 |
| Debt Services | | | 4,175,925 | | | | 4,175,925 |
| TOTAL EXPENDITURES | \$141,411,017 | \$21,715,017 | \$4,175,925 | \$90,207,060 | \$0 | \$0 | \$257,509,019 |
| Transfers Out | | 2,537,622 | | 8,816,347 | | | 11,353,969 |
| Fund Balances/Reserves/Net Assets | 7,031,124 | 307,842 | 372,198 | 6,722,564 | | | 14,433,728 |
| TOTAL APPROPRIATED EXPENDITURES | \$148,442,141 | \$24,560,481 | \$4,548,123 | \$105,745,971 | \$0 | \$0 | \$283,296,716 |

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

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The **Martin County School District** will soon consider a measure to * impose a 1.500 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.201 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 \$ 28,123,673
to be used for the following projects:

CONSTRUCTION AND REMODELING

| | |
|--|---|
| Martin County High School Chiller Plant | South Fork High School-New Classrms,remodel/renovate |
| South Fork High School-Bleacher Renov. | South Fork High School-Relocate Admin/Remodel Clsrms. |
| Spectrum-Master Plan Update/Roofing/Demo | Murray Middle School Phase III Demo and Chiller Replace |
| Hidden Oaks Middle School-Ice Storage Plant Renovate | Warfield Elem., Replace Classrooms 2 Story Primary |
| Challenger-ADA Rest Room Renovation | Portable Relocation/Removal Project |
| Career/Vocational Capital Projects | Security Improvements Master Plan and Construction |

MAINTENANCE, RENOVATION, AND REPAIR

| | |
|---|---|
| Maintenance, Renovation, and Repair of existing facilities | |
| Reimbursement of maintenance, renovation and repairs in the General Fund as permitted by Florida Statutes | |
| Fire, Health and Safety | Roof Repairs |
| ADA Renovations | Drainage |
| HVAC Renovations | Painting |
| Electrical and HVAC repairs and modifications | Fencing |
| Plumbing Modifications | Communications/Network |
| Sites/grounds | Miscellaneous minor renovations/maintenance |
| Athletic Facilities | Paving/Resurfacing |
| Security Enhancements | Floor covering |
| Energy management projects | Exterior Lighting |
| Bleacher Repair | Refinish Gym Floors |
| Playgrounds | |

MOTOR VEHICLE PURCHASES

| | |
|---|---|
| Purchase of Seven(7) School Buses | Purchase of Two (2) Maintenance Vehicles |
| Purchase of Three (3) Facility Vehicles | Purchase of Two (2) Instructional Technology Vehicles |

NEW AND REPLACEMENT EQUIPMENT

Purchase, lease purchase, and/or lease of new and replacement equipment, including countywide furniture, hardware and software, telecommunication systems and networking equipment, custodial equipment, and site-maintenance equipment

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE- PURCHASE AGREEMENT

Dr. David L. Anderson Middle School

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

One (1) Year Lease of Portable Classrooms

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES AND REGULATIONS

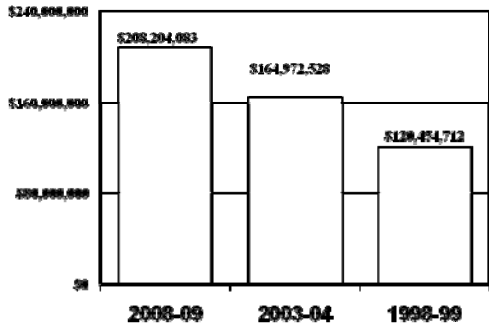
| | |
|----------------------------|---------------------|
| Removal of Hazardous Waste | DEP/Code Compliance |
| Asbestos Abatement | |

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

All concerned citizens are invited to a public hearing to be held on July 28, 2009 at 5:05 P.M. at the School Board Meeting Room, School Board of Martin County Instructional Center, 500 East Ocean Boulevard, Stuart, Florida 34994

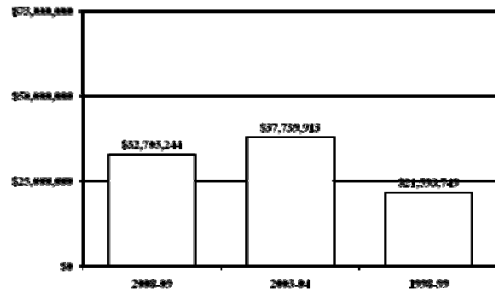
A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

TOTAL GOVERNMENT REVENUES (Federal, State, Local)



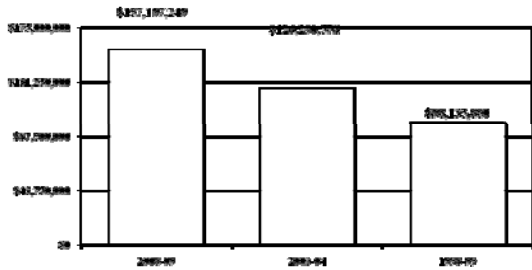
CAPITAL PROJECTS REVENUES

(Includes State and Local Revenue)

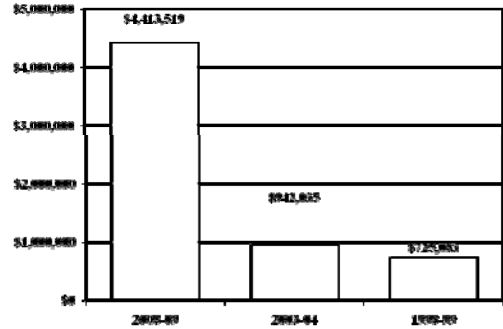


TOTAL CURRENT OPERATING REVENUES

(Includes General Fund, Special Revenue Fund and Food Service Fund)

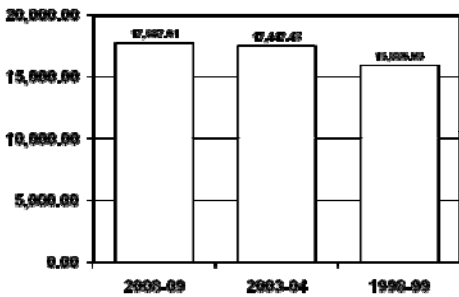


DEBT SERVICE REVENUES



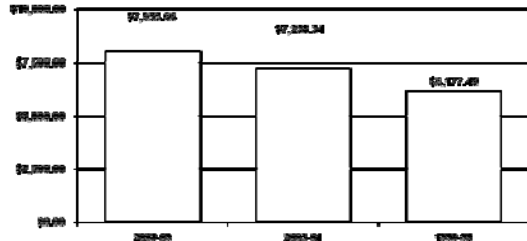
NUMBER OF UFTE

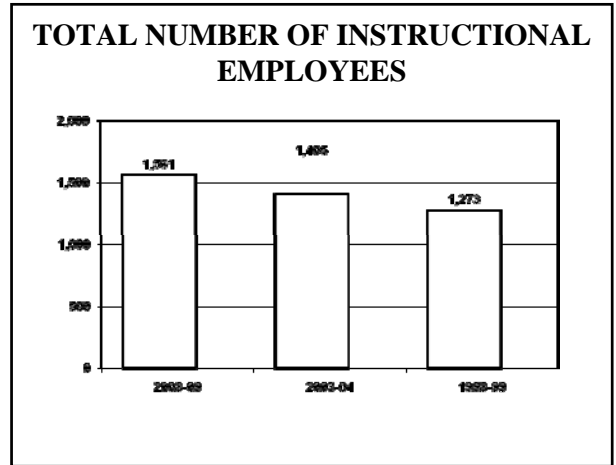
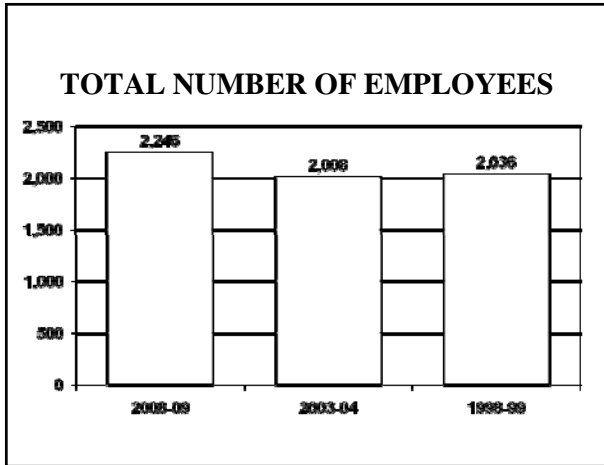
Full Time Equivalent Students



TOTAL CURRENT OPERATING REVENUES PER UFTE

(Includes Federal Grants and Food Service)





**Martin County School District
Proposed Budget FY2010
General Fund**

| | FY2009 | FY2010 | Increase/ (Decrease) |
|---|---------------------------|---------------------------|---------------------------------|
| Beginning Fund Balance | \$ 9,577,335 | \$ 7,921,421 | \$ (1,655,914) |
| Revenues | | | |
| Federal | 936,643 | 993,851 | 57,208 |
| State - FEFP Funding Allocation | 12,876,160 | 2,963,704 | (9,912,456) |
| Other State | 23,867,755 | 24,356,949 | 489,194 |
| Taxes | 93,542,964 | 97,514,147 | 3,971,183 |
| Local | 4,685,499 | 4,831,199 | 145,700 |
| Other | 3,820 | - | (3,820) |
| Transfers In | 4,066,836 | 9,860,871 | 5,794,035 |
| Total Estimated Revenues | 139,979,677 | 140,520,721 | 541,044 |
| Total Est. Revenue & Beg. Fund Bal. | 149,557,012 | 148,442,141 | (1,114,870) |
| Expenditures | | | |
| Instructional Services | 85,742,120 | 82,411,680 | (3,330,440) |
| Pupil Personnel Services | 6,833,204 | 6,482,382 | (350,822) |
| Instructional Media Services | 2,574,815 | 1,974,630 | (600,185) |
| Instruction and Curriculum Development | 1,935,103 | 1,822,636 | (112,467) |
| Instructional Staff Training | 958,239 | 920,439 | (37,800) |
| Instruction Related Technology | 785,776 | 840,193 | 54,417 |
| School Board | 781,739 | 787,447 | 5,708 |
| General Administration | 827,856 | 791,141 | (36,715) |
| School Administration | 9,477,911 | 9,688,524 | 210,613 |
| Facilities Acquisition & Constuction | 332,384 | 3,588,116 | 3,255,732 |
| Fiscal Services | 772,650 | 807,888 | 35,238 |
| Central Services | 3,449,280 | 3,646,802 | 197,522 |
| Transportation Services | 6,231,441 | 6,454,005 | 222,564 |
| Operation of Plant | 14,587,151 | 14,155,588 | (431,563) |
| Maintenance of Plant | 3,039,368 | 3,764,659 | 725,291 |
| Administrative Technology | 365,893 | 392,180 | 26,287 |
| Community Services | 2,886,084 | 2,882,707 | (3,377) |
| Transfers to Other Funds | 54,577 | - | (54,577) |
| Total Estimated Expenditures | 141,635,591 | 141,411,017 | \$ (224,574) |
| Change in Fund Balance | (1,655,914) | (890,296) | |
| Beginning Fund Balance | 9,577,335 | 7,921,421 | |
| Ending Fund Balance | 7,921,421 | 7,031,124 | |
| Fund Balance - Reserved | 818,576 | - | |
| Fund Balance - Unreserved | 7,102,845 | 7,031,124 | |
| Unreserved Fund Balance Percent | 5.66% | 5.00% | |
| Total Est. Expenditures & End Fund Bal. | \$ 149,557,012 | \$ 148,442,141 | |
| Expenditure Summary: | | | |
| Exp. included for Capital Buy-Backs-Capital Xfer In | | 3,263,228 | |
| Exp. Moved to Stab.Fund (Less Health Ins. Xfer of \$2,537,622)* | | (3,649,975) | |
| Increase in Contractual Services (Neola) | | 30,000 | |
| Increases in Ins., Electricity, Fuel, Etc. | | 1,904,000 | |
| Decrease in Categorical and Restricted Exp. | | (1,144,828) | |
| Increase in Class-size Reduction Exp. | | 783,842 | |
| Allocate Trash and Custodial Exp. To Food Service | | (439,400) | |
| Cost of Operating Repr. Dept. (Exp. Over Rev.) | | 220,000 | |
| Extended School Year | | 200,000 | |
| Utilize Textbook Flexibility | | (739,523) | |
| Misc. Salary changes and Vacancy Recruitments | | (651,918) | |
| Total Expenditure Changes | | \$ (224,574) | * |

**Martin County School District
Proposed Budget FY2010
Stabilization Fund**

| | FY2009 6/30/2009 | FY2010 7/1/2009 | Increase/ (Decrease) |
|--|-----------------------------|----------------------------|---------------------------------|
| Beginning Fund Balance | \$ - | \$ - | \$ - |
| <u>Revenues</u> | | | |
| Federal through State | | | |
| State Fiscal Stabilization - K12 | - | 6,187,597 | 6,187,597 |
| State Fiscal Stabilization - Workforce | - | 147,954 | 147,954 |
| Total Revenues | - | 6,335,551 | 6,335,551 |
| | | | |
| Total Est. Revenue & Beg. Fund Bal. | - | 6,335,551 | 6,335,551 |
| | | | |
| <u>Expenditures</u> | | | |
| Instructional Services | - | 2,638,002 | 2,638,002 |
| Pupil Personnel Services | - | 254,150 | 254,150 |
| Instruction and Curriculum Development | - | 10,100 | 10,100 |
| Instructional Staff Training | - | 23,000 | 23,000 |
| Instruction Related Technology | - | 37,580 | 37,580 |
| School Board | - | 5,500 | 5,500 |
| General Administration | - | 256,503 | 256,503 |
| School Administration | - | 142,674 | 142,674 |
| Facilities Acquisition & Constuction | - | 84,000 | 84,000 |
| Fiscal Services | - | 78,500 | 78,500 |
| Central Services | - | 76,500 | 76,500 |
| Transportation Services | - | 130,000 | 130,000 |
| Maintenance of Plant | - | 61,420 | 61,420 |
| Transfer Out for Health Ins. & Cafeteria Plan | - | 2,537,622 | 2,537,622 |
| Total Estimated Expenditures | - | 6,335,551 | 6,335,551 |
| | | | |
| Ending Fund Balance | \$ - | \$ - | \$ - |

STATE OF FLORIDA

Comparison Information Based on the Second Calculation 2009 Legislative Session ♦ Fiscal Year 2009-2010 ♦ Estimated Budget

| Funding Detail by Category | FY 2008-09 DOE FL Fourth Calculation | FY 2008-09 MCS D Fourth Calculation | FY 2009-10 2nd Calculation 07/16/09 | FY 2009-10 MCS D Change |
|---|--|---|---|-------------------------------|
| FEFP District Detail | | | | |
| 1 Base Student Allocation (BSA) | 3,886.14 | 3,886.14 | 3,630.62 | (256) |
| 2 Total UNWEIGHTED Full Time Equivalent (UFTE) | 2,618,006.46 | 17,699.01 | 17,567.59 | (131) |
| 3 Total WEIGHTED Full Time Equivalent (WFTE) | 2,815,852.73 | 19,439.13 | 19,219.00 | (220) |
| 4 District Cost Differential (DCD) | 0.99999 | 0.99300 | 0.99400 | 0 |
| 5 Base FEFP Funding (WFTE X BSA X DCD) | 10,942,625,443 | 75,014,378 | 69,358,224 | (5,656,154) |
| 6 Declining Enrollment Supplement | 46,084,243 | 5,533 | 139,272 | 133,739 |
| 7 Sparsity Supplement | 38,345,157 | 0 | 0 | 0 |
| 8 Lab School Discretionary Contribution | 6,269,108 | 0 | 0 | 0 |
| 9 0.250 Mill Discretionary Equalization | 7,040,925 | 0 | 0 | 0 |
| 10 0.498 Mill Compression// 0.748 in 09/10 FY | 123,828,227 | 0 | 0 | 0 |
| 11 Safe Schools | 71,998,330 | 457,143 | 426,825 | (30,318) |
| 12 ESE Guaranteed Allocation | 1,056,618,468 | 7,256,593 | 6,811,456 | (445,137) |
| 13 Merit Award Program Allocation (MAP) | 32,072,461 | 0 | 0 | 0 |
| 14 Supplemental Academic Instruction (SAI) | 687,015,407 | 3,976,654 | 3,687,406 | (289,248) |
| 15 Reading Allocation | 109,102,676 | 793,267 | 737,244 | (56,023) |
| 16 Minimum Guarantee | 0 | 0 | 0 | 0 |
| 17 DJJ Supplemental | 10,502,092 | 22,517 | 35,034 | 12,517 |
| 18 Equal Percent Adjustment | 0 | 0 | 0 | 0 |
| 19 Instructional Materials (FY 08-09 \$1,731,722) | 0 | 0 | 1,474,336 | 1,474,336 |
| 20 Teacher Lead Program (FY 08-09 \$248,881) | 0 | 0 | 225,975 | 225,975 |
| 21 Transportation (FY 08-09 \$3,965,472) | 0 | 0 | 3,693,421 | 3,693,421 |
| 22 Federal Stabilization Allocation | 0 | 0 | 6,187,597 | 6,187,597 |
| 23 Gross State & Local Total FEFP | 13,131,502,537 | 87,526,085 | 92,776,790 | 5,250,705 |
| 24 Local FEFP Funds (Required Local Effort (RLE) Taxes) | 8,249,604,587 | 80,007,710 | 83,489,809 | 3,482,099 |
| 25 Less: Federal Stabilization Allocation | 0 | 0 | 6,187,597 | 6,187,597 |
| 26 Gross State FEFP | 4,881,897,950 | 7,518,375 | 3,099,384 | (4,418,991) |
| 27 Proration to Funds Available | (18,444,733) | (189,102) | (135,680) | 53,422 |
| 28 Prior Year Adjustments | 6,123,476 | (30,759) | 0 | 30,759 |
| 29 Net State FEFP | 4,869,576,693 | 7,298,514 | 2,963,704 | (4,334,810) |
| 30 Adjustment for McKay Scholarships | 0 | (302,368) | 0 | 302,368 |
| 31 Adjusted Net State FEFP | 4,869,576,693 | 7,600,882 | 2,963,704 | (4,637,178) |
| Categoricals | | | | |
| 32 Class Size Reduction | 2,729,491,033 | 18,496,700 | 19,280,542 | 783,842 |
| 34 Instructional Materials | 253,945,129 | 1,731,722 | 0 | (1,731,722) |
| 35 Teacher Lead Program | 36,756,829 | 248,881 | 0 | (248,881) |
| 36 Teacher Training | 0 | 0 | 0 | 0 |
| 37 Technology | 0 | 0 | 0 | 0 |
| 38 Transportation | 460,903,559 | 3,965,472 | 0 | (3,965,472) |
| 39 Total Categorical Funding | 3,481,096,550 | 24,442,775 | 19,280,542 | (5,162,233) |
| Lottery | | | | |
| 40 Discretionary Lottery Funds K-12 | 65,474,309 | 448,842 | 0 | (448,842) |
| 42 School Recognition Dollars | 147,235,894 | 1,074,795 | 948,349 | (126,446) |
| 43 Total Lottery Funding | 212,710,203 | 1,523,637 | 948,349 | (575,288) |
| 44 Florida Retirement System (FRS) Adjustment | 0 | 0 | 0 | 0 |
| 45 Total State Funding | 8,563,383,446 | 33,295,685 | 23,192,595 | (10,103,090) |
| Local Funding | | | | |
| 47 Required Local Effort | 8,249,604,587 | 80,007,710 | 83,489,809 | 3,482,099 |
| 48 Discretionary Local Effort 0.748 mills | 858,385,370 | 10,169,433 | 14,024,338 | 3,854,905 |
| 49 Additional Discretionary/Supplemental .250 mills | 255,461,904 | 1,756,167 | 0 | (1,756,167) |
| Additional Local Tax Collections | 0 | 1,609,654 | 0 | (1,609,654) |
| 50 Total Local Funding | 9,363,451,861 | 93,542,964 | 97,514,147 | 3,971,183 |
| 51 Total Funding | 17,926,835,307 | 126,838,649 | 126,894,339 | 55,690 |

Martin County School District

--- Revenue vs. Expenses - 07/20/2009 ---

| Revenue | | First Calculation |
|----------------|--|--------------------------|
| 1 | Revenue from Legislative Session (dollar decrease from the FY 08-09 FEFP 4th Calc. vs. FY 09-10 #'s) | (\$5,656,154) |
| | Base Student Allocation and Program Cost Factor decrease | |
| 2 | Less: Categoricals and other programs | |
| 2a | Declining Enrollment Supplement | 133,739 |
| 2b | 0.748 Mill Compression (FY 2008-09 Mill Compression=.0498) | 189,102 |
| 2c | Safe Schools (\$30,318) | (30,318) |
| 2d | Exceptional Student Education (ESE) Guarantee | (445,137) |
| 2e | Supplemental Academic Instruction (SAI) | (289,248) |
| 2f | Department of Juvenile Justice Supplement | 12,517 |
| 2h | Reading Instruction (\$56,023) | (56,023) |
| 2i | School Recognition Awards (Projected amount to decrease from \$85 to \$75 per student) (\$126,446) | (126,446) |
| 2j | Instructional Materials | (257,386) |
| 2k | Lottery Funds (FY 08-09 allocation, projected to be zero in FY 09-10) | (448,842) |
| 2l | Transportation | (272,051) |
| 2m | Teacher Lead (\$22,906) | (22,906) |
| 2n | Class Size Reduction (CSR) | 783,842 |
| 2o | Proration to Funds Available | (135,680) |
| 2p | Discretionary Local Effort 0.748 mills | 3,854,905 |
| 2q | Additional Discretionary/Supplemental 0.250 mills | (1,756,167) |
| 3 | <i>Sub-Total New State Revenue Available for General Operations after Required State Expenses</i> | (4,522,253) |
| 4 | <i>Federal Stabilization Allocation - Allocation for two years only - non-recurring dollars</i> | 6,187,597 |
| 5 | <i>Sub-Total New State Revenue Available for General Operations after Required State Expenses</i> | 1,665,344 |
| 6 | <i>Expenses Related to Students & Restricted Revenues</i> | |
| 7 | Class Size Reduction (CSR) units to meet the K-3 class by class mandate | (783,842) |
| 8 | <i>New State Revenue Available for Cost Increases (Line 4 + Line 8)</i> | (5,306,095) |
| 9 | <i>Expenses Related to Cost of Operating Schools</i> | |
| 10 | Extended School Year | (200,000) |
| 11 | Increase Costs for Headstart and VPK | (61,764) |
| 12 | Neola Project (Bd. Policies and Procedures Compilation) | (30,000) |
| | Increase in Maintenance Costs due to Decrease in PECO Revenues | (768,963) |
| 13 | Addition of Executive Director of Operations and Secretary | (173,630) |
| 14 | Health insurance increase (July 1 -- June 30, 2010) (previously negotiated) | (1,200,000) |
| 15 | Cost of Operating Reprographics Department (Expenditures over Revenues) | (220,000) |
| 16 | Estimated Increase in Utilities | (504,000) |
| 17 | Increase in diesel and gasoline prices - estimated | (200,000) |
| 18 | Reserve for unbudgeted expenditures (placement hearings, school maintenance, etc.) | (1,093,797) |
| 19 | <i>Sub-Total Expenses Related to Cost of Operating Schools</i> | (4,452,154) |
| 20 | <i>Revenue Less Increased Student and School Operating Expenses (Line 12 + Line 28)</i> | (9,758,249) |
| 21 | <i>Budget Cuts for FY 2009-2010</i> | |
| 22 | Expenditures Allocated to Stabilization Fund | 6,187,597 |
| 23 | Reduction in Teacher Lead | 22,906 |
| 24 | Reduction in Lottery Allocation to SAC | 448,842 |
| 25 | Reduction in School Recognition | 126,446 |
| 26 | Reduction in Instructional Materials | 257,386 |
| 27 | Reduction in Supplemental Academic Instruction | 289,248 |
| 28 | Reduce Superintendent's Salary by 2% per Legislation | 2,790 |
| 29 | Reclass Salary for TOA to IDEA | 91,000 |
| 30 | Include Holidays in Administrative Contracts | 280,000 |
| 31 | Textbook Allocation Flexibility | 739,523 |
| 32 | Allocate positions to IDEA | 505,270 |
| 33 | Eliminate Media Specialists | 298,000 |
| 34 | Decrease Warehouse Staff by 1 | 30,327 |
| 35 | Reduce Reprographics Staff by 1 | 39,514 |
| 36 | Allocate Trash & Custodial Expense to Food Serv. | 439,400 |
| | <i>Sub-Total Budget Cuts for FY2009-2010</i> | 9,758,249 |
| 37 | <i>Total recurring dollars deficit remaining</i> | - |

Martin County School District

2009-2010



WHERE THE BUDGET DOLLAR COMES FROM:

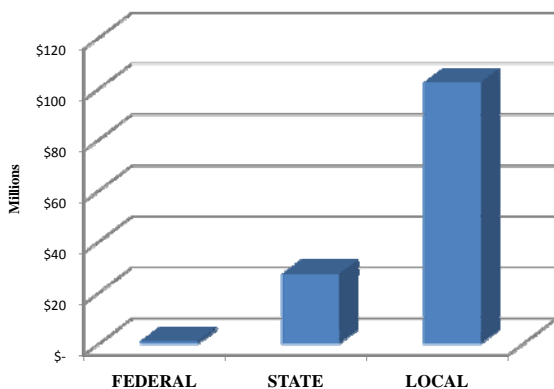
| SOURCE | Revenues (Millions) | Dollars per student |
|----------------------------------|---------------------|---------------------|
| Federal | \$0.99 | \$56 |
| FEFP | 2.96 | 168 |
| Class Size Reduction | 19.28 | 1,090 |
| School Recognition | 0.95 | 54 |
| Other State Revenues | 4.13 | 233 |
| District School Taxes | 97.51 | 5,512 |
| Other Local Revenues | 4.83 | 273 |
| Subtotal | 130.66 | 7,385.68 |
| Transfers | 9.86 | 557 |
| Total From Budget Summary | 140.52 | \$7,943 |
| Work Force Development | (2.30) | |
| Total without Work Force | \$138.22 | |



WHERE THE BUDGET DOLLAR IS SPENT:

| Function | Expenditures in Millions | Dollars per \$100 | Dollars per Student |
|----------------------------------|--------------------------|-------------------|---------------------|
| Instructional Services | \$82.41 | \$55.52 | \$4,658 |
| Pupil Personnel Services | 6.48 | 4.37 | 366.42 |
| Instructional Media | 1.97 | 1.33 | 111.62 |
| Curriculum Development | 1.82 | 1.23 | 103.03 |
| Instructional Staff Training | 0.92 | 0.62 | 52.03 |
| Instructional Technology | 0.84 | 0.57 | 47.49 |
| School Board | 0.79 | 0.53 | 44.51 |
| General Administration | 0.79 | 0.53 | 44.72 |
| School Administration | 9.69 | 6.53 | 547.65 |
| Facilities Acquisition | 3.59 | 2.42 | 202.82 |
| Fiscal Services | 0.81 | 0.54 | 45.67 |
| Central Services | 3.65 | 2.46 | 206.14 |
| Transportation Services | 6.45 | 4.35 | 364.82 |
| Operation of Plant | 14.16 | 9.54 | 800.16 |
| Maintenance of Plant | 3.76 | 2.54 | 212.80 |
| Administrative Technology | 0.39 | 0.26 | 22.17 |
| Community Services | 2.88 | 1.94 | 162.95 |
| Operations Total | \$141.41 | 95.28 | 7,993.40 |
| Balances, Reserves, & Inventory | 7.03 | 4.74 | 392 |
| Total From Budget Summary | 148.44 | \$100.02 | \$8,385 |
| Work Force Development | (2.30) | | |
| Total without Work Force | \$146.15 | | |

REVENUE SOURCES



- *17,691 full time equivalent students (Grades K-12)
- * 1,222 professional instructional staff allocated. (teacher, media, guid,)
- * Classroom Teacher's average salary is \$48,382 plus
- * \$15,790 for employee benefits, totaling \$64,172
- * Average hourly rate for a teacher working 196 days per year, 7.5 hours per day is \$43.65

