



**AGENDA
PUBLIC HEARING
TO ADOPT THE 2009-2010 FINAL BUDGET
AND MILLAGE LEVY**

Tuesday, September 8, 2009 – 5:05 p.m.
School Board Meeting Room
500 E. Ocean Boulevard
Stuart, FL 34994

Call to Order by the Chairman and Pledge of Allegiance to the Flag of the United States

1. **Adoption of Millage Rate for 2009-2010 by Resolution 06-03 (ESE 524/524a) (Ex. 1, P. 5 – 12)**
 - 1.01. **General Fund (Ex. 1.01/1.02, P. 13 & 14)**
 - a. **Proposed Millage of**
 - 1) **Required Local Effort of 4.455**
 - 2) **Discretionary of .748**
 - 1.02. **Capital Outlay (Ex. 1.01/1.02, P. 13 & 14)**
 - a. **Proposed Millage of 1.500**
2. **Adoption of Final Budget for FY 2009-2010 by Resolution 06-04 (Ex. 2, P. 15 – 37)**



UPCOMING MEETINGS

Unless otherwise noted, meetings are held in the School Board Meeting Room, 500 East Ocean Boulevard, Stuart.

REGULAR SCHOOL BOARD MEETINGS

Tuesday, September 15, 2009 – 7:00 p.m.

Tuesday, October 20, 2009 – 7:00 p.m.

SPECIAL SCHOOL BOARD MEETING

Tuesday, September 8, 2009 – 5:00 p.m.

Tuesday October 6, 2009 – 4:00 p.m.

PUBLIC HEARING

Tuesday, September 8, 2009 – 5:05 p.m.: Adopt 2009/2010 Annual School Budget & Millage Levy

INSURANCE COMMITTEE MEETINGS

Instructional Center, Room 6

Monday, September 28, 2009 – 3:30 p.m.

Monday, October 26, 2009 – 3:30 p.m.

JOINT MEETINGS

The John F. Armstrong Wing at the Blake Library

Tuesday, January 12, 2010 – 9:00 a.m. (Chair - City of Stuart)

Tuesday, June 15, 2010 – 9:00 a.m. (Chair – School Board)

0169.1 PUBLIC PARTICIPATION AT BOARD MEETINGS

The Board recognizes the value to school governance of public comment on educational issues and the importance of allowing members of the public to express themselves on school matters of community interest. In order to permit the fair and orderly expression of such comment, the Board shall provide a period for public participation at those public meetings of the Board during which action may be taken and provide rules to govern such participation in Board meetings. The Chair of each Board meeting at which public participation is permitted shall administer the rules of the Board for its conduct.

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 three (3) 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.

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.

Public Hearing To
Adopt Final Millage Rates
and Budget
for
2009-10
September 8, 2009

Truth in Millage (TRIM)

- What is TRIM and how does it affect our school district?

Truth in Millage (TRIM)

- › TRIM timelines are very prescriptive in Law
- › TRIM clock starts July 1.
- › Total timeline for Budget Adoption is 80 days.
- › TRIM requires two Public Hearings.
- › Adopted Millage and Budget must be submitted to Florida Departments of Revenue & Education as well as the Martin County Property Appraiser and Tax Collector.

Roll-Back Rate

- › The “Roll-Back Rate” is the Millage rate that would raise the same amount of revenue as last year if applied to the current tax roll.

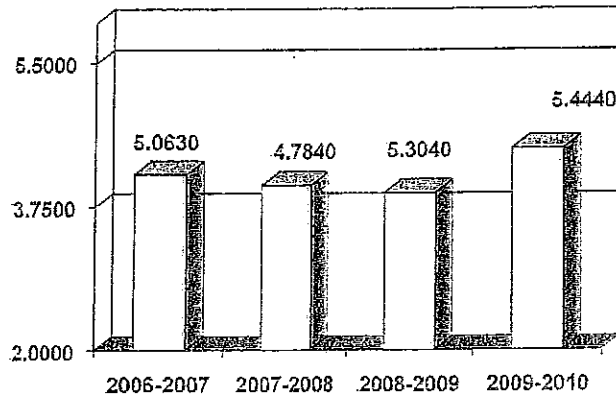
What is a Property Tax Millage Rate?

- A millage rate or mill levy of \$1.00 per \$1,000 of taxable property value

FEFP (Florida Education Finance Program)

- The Florida Department of Education certifies the Required Local Effort (RLE) Millage rate that must be levied by the School Board.
- The School Board must impose the established Millage rate in order to obtain the state share of funding for the district.

Required Local Effort (RLE) History



Proposed Millage Rates FY 2009-2010

	<u>Millage</u>
General Operating	
Required Local Effort	4.4550
Discretionary Operating	0.7480
Subtotal General Operating	5.2030
Discretionary Capital Outlay	1.5000
Debt Service	0.0000
Total	6.7030

Millage Comparison

	2008-2009	2009-2010	Change
Operating Budget			
Required Local Effort	3.9180	4.4550	0.5370
Discretionary Operating	0.4980	0.7480	0.2500
Supplemental	0.0860	0.0000	-0.0860
Total	4.5020	5.2030	0.7010
Debt Service	0.0000	0.0000	0.0000
Discretionary Capital Outlay	1.7500	1.5000	-0.2500
Total Mills	6.2520	6.7030	0.4510

How are my taxes computed?

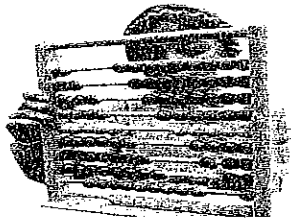
Assessed Value	200,000
Homestead Exemption	-25,000
Taxable Value	175,000
Taxable Value	175,000
Divided by 1,000	175
x Millage Rate	<u>6.703</u>
Local Taxpayer Investment	\$1,173.03
<i>in Public Schools</i>	

Final Budget FY 2009-2010

➤ General Operating	\$147.00 million
➤ Special Revenue	\$ 30.14 million
➤ Debt Service	\$ 5.69 million
➤ Capital Projects	<u>\$103.95 million</u>
➤ TOTAL BUDGET	\$286.79 million

Martin County Public Schools

Public Discussion



Recommendations

- Adopt the Proposed Individual Millage Rates as follows:

General Operating	
Required Local Effort	4.4550 mills
Discretionary Operating	0.7480 mills
Discretionary Capital Outlay	1.5000 mills
Debt Service	<u>0.0000</u> mills
Total	6.7030 mills

Recommendations

- Adopt the Final Budget of \$286,792,775
- Approve the Resolutions Adopting the Final Millage Rates and Budget
- Authorize staff to perform all tasks necessary to ensure compliance with the Truth in Millage (TRIM) requirements of Chapter 200.065, Florida Statutes.

Martin County Public Schools

Thanks you for your support!

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

Ex. 1.01/1.02

	<u>2008-2009</u>	<u>2009-2010</u>	<u>Difference</u>	<u>% Increase</u>
OPERATING BUDGET				
Required ¹	3.9180	4.4550	0.5370	13.71%
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	5.2030	0.7010	15.57%
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>6.7030</u>	<u>0.4510</u>	<u>7.21%</u>

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
Final Public Hearing FY 2009-10

Per Certification of Taxable Value

Tentative taxable gross value FY 09-10	19,922,852,705
Final taxable value FY 08-09 (After VAB) form HC-422	<u>21,615,457,643</u>
Difference	(1,692,604,938)
% Increase/Decrease	-7.83%

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	4.4550	\$ 80,454,895	\$ 84,318,493	\$ 3,863,598
Discretionary	0.4980	0.7480	10,226,273	14,157,179	3,930,906
Supplemental	0.0860	0.0000	1,765,983	0	(1,765,983)
Capital Outlay	1.7500	1.5000	35,935,698	28,390,065	(7,545,633)
Debt Service	<u>0.0000</u>	<u>0.0000</u>	<u>0</u>	<u>-</u>	<u>0</u>
	6.2520	6.7030	\$ 128,382,849	\$ 126,865,738	\$ (1,517,112)
 Disc/Supp/CO			 47,927,954	 42,547,244	

This page is calculated at the 95% rate.

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 Fiscal Year 2009-2010

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certification of Taxable Value of Property in County by Property Appraiser

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	4.4550		4.4550
2. Required Local Effort Prior Period Adjustment			
3. Discretionary Operating	0.7480		0.7480
4. Critical Operating Needs			
5. Additional Operating			
6. Additional Local Capital Improvement			
7. Discretionary Local Capital Improvement	1.5000		1.5000
8. Discretionary Capital Outlay			
9. Critical Capital Outlay Needs			
10. Debt Service			
TOTAL MILLS	6.7030		6.7030

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	199,000.00
Miscellaneous Federal Direct	3199	245,331.00
Total Federal Direct	3100	444,331.00
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	465,000.00
National Forest Funds	3255	
Federal Through Local	3280	60,284.00
Miscellaneous Federal through State	3299	24,235.00
Total Federal Through State And Local	3200	549,519.00
STATE:		
Florida Education Finance Program (FEFP)	3310	2,963,704.00
Workforce Development	3315	2,280,041.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentive	3317	17,044.00
Adults With Disabilities	3318	321,997.00
CO & DS Withheld for Administrative Expense	3323	29,804.00
Florida Teachers Lead Program (FEFP Earmarked)	3334	
Diagnostic and Learning Resources Centers	3335	1,000.00
Instructional Materials (FEFP Earmarked)	3336	
Racing Commission Funds	3341	223,250.00
State Forest Funds	3342	
State License Tax	3343	80,000.00
District Discretionary Lottery Funds	3344	
Transportation (FEFP Earmarked)	3354	
Class Size Reduction Operating Funds	3355	19,280,542.00
School Recognition Funds	3361	948,349.00
Excellent Teaching Program	3363	420,222.00
Voluntary Prekindergarten Program	3371	532,592.00
Preschool Projects	3372	
Reading Programs	3373	
Full Service Schools	3378	
Other Miscellaneous State Revenue	3399	46,000.00
Total State	3300	27,144,545.00
LOCAL:		
District School Tax	3411	98,436,415.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	45,000.00
Excess Fees	3423	
Tuition (Non-Resident)	3424	
Rent	3425	267,825.00
Interest, Including Profit On Investment	3430	92,064.00
Gifts, Grants and Bequests	3440	21,320.00
Adult General Education Course Fees	3461	
Postsecondary Vocational Course Fees	3462	
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	
General Education Development (GED) Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	446,128.00
Preschool Program Fees	3471	224,800.00
Prekindergarten Early Intervention Fees	3472	
School Age Child Care Fees	3473	2,686,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,368,905.00
Total Local	3400	103,588,457.00
TOTAL ESTIMATED REVENUES		131,726,852.00
OTHER FINANCING SOURCES		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	1,684.00
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,323,259.00
From Special Revenue Funds	3640	
From Permanent Fund	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,323,259.00
TOTAL OTHER FINANCING SOURCES		7,324,943.00
Fund Balance, July 1, 2009	2800	7,962,437.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		147,014,232.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

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	82,935,383.00	57,462,714.00	17,725,470.00	3,823,347.00	600.00	2,862,381.00	181,371.00	879,100.00
Night Personnel Services	6100	6,357,994.00	4,311,931.00	1,389,855.00	602,516.00		40,603.00	200.00	13,889.00
Instructional Media Services	6200	1,056,880.00	1,338,198.00	515,918.00	2,906.00			92,772.00	6,836.00
Instruction and Curriculum Development Services	6300	1,790,191.00	1,358,957.00	407,165.00	9,646.00		11,449.00	650.00	2,524.00
Instructional Staff Training Services	6400	920,072.00	551,164.00	183,744.00	49,656.00		76,803.00	20,868.00	37,417.00
Instruction Related Technology	6500	772,285.00	541,209.00	144,170.00	81,150.00		2,450.00		200.00
Board	7100	792,179.00	411,953.00	218,707.00	68,330.00		13,202.00	1,665.00	78,322.00
General Administration	7200	687,219.00	495,087.00	107,958.00	59,835.00		4,815.00	270.00	19,254.00
School Administration	7300	9,300,756.00	7,015,383.00	2,119,088.00	24,996.00		153,599.00	4,920.00	2,770.00
Facilities Acquisition and Construction	7400	3,577,857.00	3,469,598.00	67,747.00	21,371.00		12,149.00	5,603.00	1,183.00
Fiscal Services	7500	838,683.00	521,445.00	139,579.00	126,116.00		14,629.00	2,239.00	14,673.00
Food Service	7600	1,515.00					1,504.00		11.00
Central Services	7700	3,453,531.00	1,485,156.00	1,677,863.00	239,533.00	2,142.00	26,766.00	5,300.00	17,271.00
Pupil Transportation Services	7800	6,478,093.00	2,783,194.00	1,402,808.00	1,146,166.00	885,699.00	236,801.00		23,425.00
Operation of Plant	7900	13,883,699.00	4,063,359.00	2,082,743.00	2,122,328.00	5,379,990.00	222,855.00	143.00	10,081.00
Maintenance of Plant	8100	3,044,339.00	2,084,837.00	795,844.00	80,336.00		82,166.00		1,156.00
Administrative Technology Services	8200	361,230.00	268,654.00	72,576.00			20,000.00		
Community Services	9100	2,866,204.00	1,831,492.00	473,511.00	206,473.00		246,489.00	9,980.00	98,239.00
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		140,017,810.00	89,995,731.00	29,543,752.00	8,665,307.00	6,268,431.00	4,011,661.00	336,251.00	1,206,671.00
OTHER FINANCING USES:									
<i>Transfers Out: (function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Fund	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Fund Balance, June 30, 2010	2700	6,996,423.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		147,014,232.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2010

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

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	3,385,600.00
U.S.D.A. Donated Foods	3265	252,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	3,637,600.00
<i>STATE:</i>		
School Breakfast Supplement	3337	36,000.00
School Lunch Supplement	3338	54,000.00
Other Miscellaneous Revenue	3399	1,800.00
Total State	3300	91,800.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	1,500.00
Gifts, Grants and Bequests	3440	
Food Service	3450	3,649,355.00
Other Miscellaneous Local Sources	3495	20,000.00
Total Local	3400	3,670,855.00
TOTAL ESTIMATED REVENUES		7,400,255.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	405,583.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		7,805,838.00

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

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	2,231,003.00
Employee Benefits	200	972,894.00
Purchased Services	300	434,750.00
Energy Services	400	292,550.00
Materials and Supplies	500	3,142,300.00
Capital Outlay	600	45,037.00
Other Expenses	700	281,721.00
Capital Outlay <i>(Function 9300)</i>	600	
TOTAL APPROPRIATIONS	7600	7,400,255.00
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
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	
TOTAL OTHER FINANCING USES		
Fund Balance, June 30, 2010	2700	405,583.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		7,805,838.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2010

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

Page 6

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Workforce Investment Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Miscellaneous Federal Direct	3199	1,040,329.00
Total Federal Direct	3100	1,040,329.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Vocational Education Acts	3201	155,057.00
Medicaid	3202	
Workforce Investment Act	3220	
Eisenhower Math and Science	3226	854,383.00
Drug Free Schools	3227	51,895.00
Individuals with Disabilities Education Act (IDEA)	3230	3,946,302.00
Elementary and Secondary Education Act, Title I	3240	3,710,406.00
Adult General Education	3251	161,727.00
Vocational Rehabilitation	3253	
Elementary and Secondary Education Act, Title V	3270	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	303,335.00
Total Federal Through State And Local	3200	9,163,105.00
<i>STATE:</i>		
Other Miscellaneous State Revenue	3399	
Total State	3300	
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Gifts, Grants & Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		10,203,434.00
<i>OTHER FINANCING SOURCES:</i>		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		10,203,434.00

p7 DISTRICT SCHOOL BOARD OF MARTIN COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2010

SECTION IV - SPECIAL REVENUE FUNDS - FEDERAL PROGRAMS - FUND 420 (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
Instructor	5000	4,438,202.00	1,878,719.00	885,714.00	876,226.00		416,216.00	342,510.00	37,717.00
Pupil Personnel Services	6100	1,832,659.00	667,401.00	231,487.00	667,647.00	2,587.00	113,490.00	149,687.00	560.00
Instructional Media Services	6200	15,021.00	9,720.00	5,301.00					
Instruction and Curriculum Development Services	6300	1,589,199.00	1,060,962.00	322,817.00	119,634.00	4,465.00	48,258.00	31,465.00	1,600.00
Instructional Staff Training Services	6400	1,467,050.00	670,780.00	194,581.00	235,891.00		157,432.00	68,216.00	90,165.00
Instruction Related Technology	6500								
Board	7100								319,258.00
General Administration	7200	319,258.00							
School Administration	7300							49,508.00	
Facilities Acquisition and Construction	7400	49,508.00							
Food Services	7500								
Food Services	7600	5,886.00					5,886.00		
Central Services	7700	37,704.00					7,873.00		29,831.00
Pupil Transportation Services	7800	267,499.00			244,988.00	5,415.00	775.00	16,281.00	
Operation of Plant	7900	23,938.00			13,464.00	6,824.00	3,650.00		
Maintenance of Plant	8100								
Administrative Technology Services	8200		24,407.00	5,309.00	84,172.00	2,755.00	60,927.00		
Community Services	9100	177,570.00							
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,203,434.00	4,311,989.00	1,643,209.00	2,391,992.00		814,608.00	638,661.00	478,931.00
OTHER FINANCING USES:									
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	980								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Fund Balance, June 30, 2010	2700	10,203,434.00							
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		10,203,434.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS -
 STATE FISCAL STABILIZATION FUNDS - FUND 431

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
State Fiscal Stabilization Funds - K-12	3210	6,187,597.00
State Fiscal Stabilization Funds - Workforce	3211	147,954.00
State Fiscal Stabilization Funds - VPK	3212	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	6,335,551.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	
		6,335,551.00
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		6,335,551.00

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DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS - STATE FISCAL STABILIZATION FUNDS - FUND 431

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	5900	4,012,882.00	1,469,457.00	1,736,717.00	658,487.00		22,101.00	31,740.00	94,000.00
Pupil Personnel Services	6100	368,916.00	28,975.00	114,266.00	225,175.00				
Instructional Media Services	6200	38,507.00		38,507.00					
Instructional and Curriculum Development Services	6300	45,311.00	10,100.00	35,211.00					
Instructional Staff Training Services	6400	38,403.00		15,403.00					23,000.00
Instruction Related Technology	6500	67,908.00	37,580.00	30,328.00					
Board	7100	45,268.00	5,500.00	39,768.00					241,503.00
General Administration	7200	286,232.00	15,000.00	29,836.00					
School Administration	7300	355,462.00	142,674.00	212,788.00					
Facilities Acquisition and Construction	7400	97,862.00	61,073.00	31,009.00	4,800.00		1,489.00		
Food Services	7500	98,524.00	74,500.00	20,024.00					
Food Services	7600								
Central Services	7700	231,883.00	15,500.00	155,383.00	15,000.00				46,000.00
Pupil Transportation Services	7800	171,386.00	8,000.00	33,886.00	129,500.00				
Operation of Plant	7900	265,943.00		265,943.00					
Maintenance of Plant	8100	169,239.00	61,420.00	107,819.00					
Administrative Technology Services	8200	12,030.00		12,030.00					
Community Services	9100	29,698.00		29,698.00					
Dues Service	9200								
Other Capital Outlay	9300	6,335,551.00	1,934,179.00	2,909,106.00	1,032,442.00		23,581.00	31,740.00	404,503.00
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function: 9700)	930								
To Capital Projects Funds	9700								
Total Transfers Out									
TOTAL OTHER FINANCING USES									
Fund Balance, June 30, 2010	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS -
 TARGETED ARRA STIMULUS FUNDS - FUND 432

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Individuals with Disabilities Education Act (IDEA)	3230	4,246,118.00
Elementary and Secondary Education Act, Title I	3240	1,335,621.00
Miscellaneous Federal Through State	3299	49,820.00
Total Federal Through State And Local	3200	5,631,559.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	5,631,559.00
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		5,631,559.00

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS - TARGETED AREA STIMULUS FUNDS - FUND 432

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	3,863,122.00	1,323,700.00	330,620.00	627,790.00		1,284,542.00	284,469.00	2,000.00
Pupil Personnel Services	6100	485,475.00	253,601.00	96,902.00	127,553.00		7,619.00		
Instructional Media Services	6200	8,000.00			8,000.00				
Instruction and Curriculum Development Services	6300	732,145.00	415,432.00	73,567.00	224,477.00		11,211.00	500.00	6,958.00
Instructional Staff Training Services	6400								
Instruction Related Technology	6500								
Board	7100	50,000.00	40,000.00	10,000.00					201,507.00
General Administration	7200	201,507.00							
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Pupil Transportation Services	7800	291,310.00			291,310.00				
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300	5,631,559.00	2,052,733.00	311,089.00	1,274,930.00		1,313,373.00	284,969.00	210,465.00
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)	930								
To Capital Projects Funds	9700								
Total Transfers Out									
TOTAL OTHER FINANCING USES									
Fund Balance, June 30, 2010	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		5,631,559.00							

DISTRICT SCHOOL BOARD OF MARTIN COUNTY
 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS -
 OTHER ARRA STIMULUS GRANTS - FUND 433

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Other Food Services	3269	81,149.00
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	81,149.00
<i>LOCAL:</i>		
Interest, Including Profit on Investment	3430	
Total Local	3400	81,149.00
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Capital Projects Funds	3630	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		81,149.00

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2010

SECTION V. SPECIAL REVENUE FUNDS - OTHER AREA STIMULUS GRANTS - FUND 433

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								
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	7400								
Fiscal Services	7500								
Food Services	7600	81,149.00						81,149.00	
Central Services	7700								
Pupil Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		81,149.00						81,149.00	
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Capital Projects Funds	930								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Fund Balance, June 30, 2010	2790								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		81,149.00						81,149.00	

SECTION VI. SPECIAL REVENUE FUND - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
Federal Through Local	3280	
Interest, Including Profit on Investment	3430	500.00
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
TOTAL ESTIMATED REVENUES	3000	500.00
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
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	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	82,307.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		82,807.00
APPROPRIATIONS		
Instruction	5000	10,000.00
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	7400	
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	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		10,000.00
OTHER FINANCING USES:		
<i>Transfers Out: (Function 9700)</i>		
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	
TOTAL OTHER FINANCING USES		
Fund Balance, June 30, 2010	2700	72,807.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		82,807.00

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION VII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE & COBI Bonds	220 Special Act Bonds (Race Track)	230 Section 1011.14-15 P.S. Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service
STATE SOURCES:								
CO & DS Distributed	3321							
CO & DS Withheld for SBE/COBI Bonds	3322	1,461,439.00	1,461,439.00					
Cost of Issuing SBE/COBI Bonds	3324							
Interest on Undistributed CO & DS	3325							
SBE/COBI Bond Interest	3326	12,000.00	12,000.00					
Racing Commission Funds	3341							
Total State Sources	3300	1,473,439.00	1,473,439.00					
LOCAL SOURCES:								
District Debt Service Taxes	3412							
Local Sales Tax	3418							
Tax Exemptions	3421							
Excess Fees	3423							
Rent	3425							
Interest, including Profit on Investment	3430							
Gifts, Grants, and Bequests	3440							
Total Local Sources	3400	1,473,439.00	1,473,439.00					
TOTAL ESTIMATED REVENUES		1,473,439.00	1,473,439.00					
OTHER FINANCING SOURCES:								
Sale of Bonds	3710							
Loans	3720							
Proceeds of Certificates of Participation	3750							
<i>Transfers In:</i>								
From General Fund	3610							
From Capital Projects Funds	3630	1,493,088.00						1,493,088.00
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	1,493,088.00						1,493,088.00
TOTAL OTHER FINANCING SOURCES		1,493,088.00						1,493,088.00
Fund Balance, July 1, 2009	2800	2,723,768.00	349,943.00					2,373,825.00
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCES		5,690,295.00	1,823,382.00					3,866,913.00

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DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2010

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APPROPRIATIONS	Account Number	Totals	210 SRE & 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
<i>Debt Service: (Function 9200)</i>								
Redemption of Principal	710	1,870,000.00	830,000.00					1,050,000.00
Interest	720	2,316,344.00	641,400.00					1,674,904.00
	730	11,999.00	11,999.00					
Dues and Fees	750							
Miscellaneous Expenses	9200	4,198,343.00	1,473,439.00					2,724,904.00
TOTAL APPROPRIATIONS								
<i>OTHER FINANCING USES:</i>								
<i>Transfers Out: (Function 9700)</i>								
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							
TOTAL OTHER FINANCING USES								
Fund Balance, June 30, 2010	2700	1,491,952.00	349,943.00					1,142,009.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		5,690,295.00	1,823,382.00					3,866,913.00

SECTION VIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (CBI)	320 Special Act Bond (Continued)	330 District Bonds	360 Capital Outlay & Debt Service Funds	370 Cap. Improvements Sections 101.14-15	380 Voted Capital Improvements	390 Other Capital Projects	399 AREA Economic Stimulus Projects
<i>Appropriations (Revenue 2019/20)</i>										
Library Books (Over Budget)	610	319.00					319.00			
Audio-Visual Materials (Non-Consumables)	620	5,255.00					5,255.00			
Buildings and Fixed Equipment	630	45,613,415.00		1,591,321.00			44,022,094.00		700.00	
Furniture, Fixtures, and Equipment	640	9,478,821.00		1,652.00			9,477,169.00			
Motor Vehicles (Including Buses)	650	1,035,000.00					1,035,000.00			
Land	660					31,000.00				
Improvements Other Than Buildings	670	3,337,876.00					3,337,876.00			
Renovating and Replacements	680	19,235,216.00		3,407.10			19,231,808.90			
Computer Software	690	3,243,168.00					3,243,168.00			
Redemptions of Principal	710								172,454.00	
Interest	720									
Taxes and Fees	730	4,199,691.00					4,199,691.00			
TOTAL APPROPRIATIONS		41,998,691.00		1,594,980.10		75,000.00	79,897,948.00		172,908.00	
OTHER FINANCING USES:										
Transfers Out (Section 270)										
To General Fund	919	7,323,239.00					7,323,239.00			
To Debt Service Funds	920	1,430,008.00					1,430,008.00			
To Special Revenue Funds	940									
Interest (Capital Projects Only)	950									
To Depreciation Fund	960									
To Internal Service Funds	970									
To Enterprise Funds	990									
Total Transfers Out	9100	8,816,347.00					8,816,347.00			
TOTAL OTHER FINANCING USES		8,816,347.00		99,660.10		2,435,231.00	8,907,688.10		1,671,990.00	
Fund Balance, June 30, 2010	2700	13,133,972.00								
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCES		103,948,410.00		2,694,640.20		2,510,231.00	97,530,465.00		1,844,898.00	

SECTION IX. PERMANENT FUND - FUND 000

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2009	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES, AND FUND BALANCE		
APPROPRIATIONS		
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	7400	
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	9200	
Other Capital Outlay	9300	
TOTAL APPROPRIATIONS		
OTHER FINANCING USES		
<i>Transfers Out: (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
To Special Revenue Funds	940	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Fund Balance, June 30, 2010	2700	
TOTAL APPROPRIATIONS, OTHER FINANCING USES, AND FUND BALANCE		

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 DISTRICT SUMMARY BUDGET
 For Fiscal Year Ending June 30, 2010

SECTION XI. 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 Services
ESTIMATED REVENUES								
OPERATING REVENUES								
3481								
Charges for Services								
3482								
Charges for Sales								
3484								
Premium Revenue								
3489								
Other Operating Revenue								
NONOPERATING REVENUES								
3430								
Interest, Including Profit on Investment								
3440								
Gifts, Grants, and Bequests								
3495								
Other Miscellaneous Local Sources								
3740								
Loss Recoveries								
3780								
Total Nonoperating Revenues								
Transfers In:								
3610								
From General Fund								
3620								
From Debt Service Funds								
3630								
From Capital Projects Funds								
3640								
From Special Revenue Funds								
3650								
Interfund Transfers (Internal Service Funds Only)								
3660								
From Permanent Fund								
3690								
From Enterprise Funds								
3800								
Total Transfers In								
2880								
Net Assets, July 1, 2009								
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN, AND NET ASSETS								
ESTIMATED EXPENSES								
OPERATING EXPENSES (Function 9900)								
100								
Salaries								
200								
Employee Benefits								
300								
Purchased Services								
400								
Energy Services								
500								
Materials and Supplies								
600								
Capital Outlay								
700								
Other Expenses (including depreciation)								
Total Operating Expenses								
810								
Interest								
910								
Loss on Disposition of Assets								
Total Nonoperating Expenses								
920								
Transfers Out (Function 9700)								
930								
To General Fund								
940								
To Debt Service Funds								
950								
To Capital Projects Funds								
960								
To Special Revenue Funds								
9700								
Interfund Transfers (Internal Service Funds Only)								
980								
To Permanent Fund								
990								
To Enterprise Funds								
2780								
Total Transfers Out								
Net Assets, June 30, 2010								
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT, AND NET ASSETS								

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	(289,249)
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	83,527,307	3,519,597
25 Less: Federal Stabilization Allocation	0	0	6,187,597	6,187,597
26 Gross State FEFP	4,881,897,950	7,518,375	3,061,886	(4,456,489)
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	2,926,206	(4,372,308)
30 Adjustment for McKay Scholarships	0	(302,368)	0	302,368
31 Adjusted Net State FEFP	4,869,576,693	7,600,882	2,926,206	(4,674,676)
Categoricals				
32 Class Size Reduction	2,729,491,033	18,496,700	19,280,542	783,842
33 Instructional Materials	253,945,129	1,731,722	0	(1,731,722)
34 Teacher Lead Program	36,756,829	248,881	0	(248,881)
35 Teacher Training	0	0	0	0
36 Technology	0	0	0	0
37 Transportation	460,903,559	3,965,472	0	(3,965,472)
38 Total Categorical Funding	3,481,096,550	24,442,775	19,280,542	(5,162,233)
Lottery				
39 Discretionary Lottery Funds K-12	65,474,309	448,842	0	(448,842)
40 School Recognition Dollars	147,235,894	1,074,795	948,349	(126,446)
41 Total Lottery Funding	212,710,203	1,523,637	948,349	(575,288)
42 Florida Retirement System (FRS) Adjustment	0	0	0	0
43 Total State Funding	8,563,383,446	33,295,685	23,155,097	(10,140,588)
Local Funding				
44 Required Local Effort*	8,249,604,587	80,007,710	83,527,307	3,519,597
45 Discretionary Local Effort 0.748 mills	858,385,370	10,169,433	14,024,338	3,854,905
46 Additional Discretionary/Supplemental .250 mills	255,461,904	1,756,167	0	(1,756,167)
47 Additional Local Tax Collections	0	1,609,654	0	(1,609,654)
48 Total Local Funding	9,363,451,861	93,542,964	97,551,645	4,008,681
49 Total Funding	17,926,835,307	126,838,649	126,894,339	55,690
50 Total Funding Per UFTE	6,848	7,166	7,223	57

* Required Local Effort includes Prior Year Tax Adj. of \$37,498

COMPARISON OF MILLAGE LEVIES FOR A HOMEOWNER

HOME EXEMPTION VALUE	TAXABLE VALUE	FY 08/09						FY 09/10					
		REQUIRED LOCAL EFFORT	DISCRETIONARY	CAPITAL OUTLAY	DEBT SERVICE	TOTAL	REQUIRED LOCAL EFFORT	DISCRETIONARY	CAPITAL OUTLAY	DEBT SERVICE	TOTAL		
		3.9180	0.5840	1.7500	0.0000	6.2520	4.4550	0.7480	1.5000	0.0000	6.7030		
50,000	25,000	97.95	14.60	43.75	0.00	156.30	111.38	18.70	37.50	0.00	167.58	11.28	
55,000	30,000	117.54	17.52	52.50	0.00	187.56	133.65	22.44	45.00	0.00	201.09	13.53	
60,000	35,000	137.13	20.44	61.25	0.00	218.82	155.93	26.18	52.50	0.00	234.61	15.79	
65,000	40,000	156.72	23.36	70.00	0.00	250.08	178.20	29.92	60.00	0.00	268.12	18.04	
70,000	45,000	176.31	26.28	78.75	0.00	281.34	200.48	33.66	67.50	0.00	301.64	20.30	
75,000	50,000	195.90	29.20	87.50	0.00	312.60	222.75	37.40	75.00	0.00	335.15	22.55	
80,000	55,000	215.49	32.12	96.25	0.00	343.86	245.03	41.14	82.50	0.00	368.67	24.80	
85,000	60,000	235.08	35.04	105.00	0.00	375.12	267.30	44.88	90.00	0.00	402.18	27.06	
90,000	65,000	254.67	37.96	113.75	0.00	406.38	289.58	48.62	97.50	0.00	435.70	29.31	
95,000	70,000	274.26	40.88	122.50	0.00	437.64	311.85	52.36	105.00	0.00	469.21	31.57	
100,000	75,000	293.85	43.80	131.25	0.00	468.90	334.13	56.10	112.50	0.00	502.73	33.83	
105,000	80,000	313.44	46.72	140.00	0.00	500.16	356.40	59.84	120.00	0.00	536.24	36.08	
110,000	85,000	333.03	49.64	148.75	0.00	531.42	378.68	63.58	127.50	0.00	569.76	38.33	
115,000	90,000	352.62	52.56	157.50	0.00	562.68	400.95	67.32	135.00	0.00	603.27	40.59	
120,000	95,000	372.21	55.48	166.25	0.00	593.94	423.23	71.06	142.50	0.00	636.79	42.84	
125,000	100,000	391.80	58.40	175.00	0.00	625.20	445.50	74.80	150.00	0.00	670.30	45.10	
130,000	105,000	411.39	61.32	183.75	0.00	656.46	467.78	78.54	157.50	0.00	703.82	47.35	
135,000	110,000	430.98	64.24	192.50	0.00	687.72	490.05	82.28	165.00	0.00	737.33	49.61	
140,000	115,000	450.57	67.16	201.25	0.00	718.98	512.33	86.02	172.50	0.00	770.85	51.86	
145,000	120,000	470.16	70.08	210.00	0.00	750.24	534.60	89.76	180.00	0.00	804.36	54.12	
150,000	125,000	489.75	73.00	218.75	0.00	781.50	556.88	93.50	187.50	0.00	837.88	56.38	
155,000	130,000	509.34	75.92	227.50	0.00	812.76	579.15	97.24	195.00	0.00	871.39	58.63	
160,000	135,000	528.93	78.84	236.25	0.00	844.02	601.43	100.98	202.50	0.00	904.91	60.88	
165,000	140,000	548.52	81.76	245.00	0.00	875.28	623.70	104.72	210.00	0.00	938.42	63.14	
170,000	145,000	568.11	84.68	253.75	0.00	906.54	645.98	108.46	217.50	0.00	971.94	65.40	
175,000	150,000	587.70	87.60	262.50	0.00	937.80	668.25	112.20	225.00	0.00	1,005.45	67.65	
180,000	155,000	607.29	90.52	271.25	0.00	969.06	690.53	115.94	232.50	0.00	1,038.97	69.90	
185,000	160,000	626.88	93.44	280.00	0.00	1,000.32	712.80	119.68	240.00	0.00	1,072.48	72.16	
190,000	165,000	646.47	96.36	288.75	0.00	1,031.58	735.08	123.42	247.50	0.00	1,106.00	74.42	
195,000	170,000	666.06	99.28	297.50	0.00	1,062.84	757.35	127.16	255.00	0.00	1,139.51	76.67	
200,000	175,000	685.65	102.20	306.25	0.00	1,094.10	779.63	130.90	262.50	0.00	1,173.03	78.93	
205,000	180,000	705.24	105.12	315.00	0.00	1,125.36	801.90	134.64	270.00	0.00	1,206.54	81.18	
210,000	185,000	724.83	108.04	323.75	0.00	1,156.62	824.18	138.38	277.50	0.00	1,240.06	83.43	
215,000	190,000	744.42	110.96	332.50	0.00	1,187.88	846.45	142.12	285.00	0.00	1,273.57	85.69	
220,000	195,000	764.01	113.88	341.25	0.00	1,219.14	868.73	145.86	292.50	0.00	1,307.09	87.94	
225,000	200,000	783.60	116.80	350.00	0.00	1,250.40	891.00	149.60	300.00	0.00	1,340.60	90.20	