

## **2012-2013 FINAL BUDGET**

### **SUPPLEMENTARY BUDGET INFORMATION**

#### **Board Members**

Kenneth P. Jones, Chair  
Christine S. Norris, Vice Chair  
Haydn L. Evans  
Kathie L. Joiner  
Linda J. Winchester

Richard A. Shirley, Superintendent

#### **Mission Statement**

The Sumter County School District is dedicated to preparing the next generation today, is to develop responsible, contributing citizens of our local and global community through a safe, challenging, and balanced education for all students, supported by continuing and enhancing partnerships with stakeholders.

*“Preparing the next generation today”*

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## **SUMTER COUNTY SCHOOL BOARD**

*"Preparing the next generation today"*

**Richard A. Shirley**  
Superintendent of Schools

### **BOARD MEMBERS**

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**Christine S. Norris**  
District 2  
**Linda J. Winchester**  
District 3  
**Kenneth P. Jones**  
District 4  
**Kathie L. Joiner**  
District 5

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Dear School Board Members and Citizens of Sumter County,

I am pleased to present to you the 2012-2013 budget for the Sumter County School District. The total budget is a little more than \$104.5 million. The largest portion of the budget is from our General Fund or operating budget of \$62 million. This includes salaries, utilities, supplies, and instructional materials. The second largest fund at \$17.5 million is our Capital Projects.

The 2011-2012 school year continued to be successful for the Sumter County School District. In 2012 the Florida Department of Education released the top 10 ranked school districts in Florida and Sumter made the list, outscoring 57 of the 67 school districts. Sumter was also designated as an 'A' district for the fifth consecutive year. The district's rankings show that Sumter students are achieving at higher levels than ever before and that this school district is on track to remain one of the best in Florida. For the 2012 FCAT Writing test scores, Sumter is ranked in the top third of the state for the mean prompt score in all tested grades.

Also, Bushnell Elementary School was identified as a Florida Title I Distinguished School for the 2010-2011 school year! Bushnell Elementary was nominated by the Florida Department of Education for demonstrating exceptional student performance for two or more consecutive years by exceeding its adequate yearly progress (AYP). The Florida Title I Distinguished Schools award recognizes Title I schools that have made the greatest progress in sustaining high levels of academic achievement and for closing the achievement gap for students in the No Child Left Behind subgroups.

The Sumter County School Board was awarded the 3-year Advanced Placement Incentive Grant in the amount of 1.3 million dollars to implement "Project Screen IN." Sumter is one of only a few districts in Florida to be awarded this highly competitive national grant. This award is indicative of the great staff that works so hard on behalf of our students and community. In a tough economic time, this grant provides a tremendous opportunity to better prepare many of our students for college and career opportunities. Sumter County Schools, in partnership with the College Board, will begin developing a district-wide culture of college readiness by supporting and preparing all students for the rigors of advanced coursework that will ultimately lead to success in college and career choices. Students may choose many paths once leaving the K-12 system; however, Sumter students will not have their choices limited due to lack of access, preparation, or support.

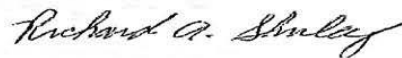
2680 West County Road 476 - Bushnell, Florida 33513

Senate Bill 736 also known as “Student Success Act” makes changes to existing policies and programs relating to personnel evaluations, compensation and salary schedules, and employment contracts.

With several new Legislative requirements and years of declining revenue through the Florida Education Finance Program, it is a challenging time to meet the needs of our students and our staff. However, our guiding principles allows us to provide a quality education for all our students in a safe environment at an affordable cost for all stakeholders while maintaining appropriate fund reserves in this unstable economic climate.

We are constantly reviewing our resources to ensure an outstanding education to all of our students and meeting the District’s mission, goals, and financial policies. We look forward to another successful year.

Sincerely,

A handwritten signature in cursive script that reads "Richard A. Shirley".

Richard A. Shirley  
Superintendent of Schools

# Strategic Plan

## Belief Statements

- Everyone can learn
- All students are unique with infinite value
- The focus of education is the success of each student
- Schooling should focus on contemporary and global issues
- All stakeholders are accountable for educational outcome
- All students must be treated with fairness and respect and given encouragement and recognition for achievement
- A challenging, well-balanced curriculum with instruction delivered by highly effective educators is the foundation of a successful education
- High standards and clear expectations help foster a culture of achievement
- Education is a lifelong process that serves as the foundation of a free society
- Education enhances quality of life and empowers people
- The uniqueness of each child should be celebrated

## Objectives

- All of our students will excel in a challenging academic environment
- All Sumter County students will graduate prepared to enter the workforce and/or post secondary education and make effective lifelong decisions
- All students will be responsible contributing citizens of their local and global communities
- All students will attend schools in which safety is a major part of the school culture

# Guiding Principles for Necessary Budget Reductions

Sumter County Schools will continue to accomplish its Core Mission and Strategic Goals by ensuring:

- A quality education in a safe environment at an affordable cost for all stakeholders while maintaining appropriate fund reserves in an unstable economic climate.
- Any necessary budget reductions will be based on shared sacrifices or program determinations that minimize the impact on instruction of students and the needs of classrooms and schools.
- Every effort will be made to accomplish the strategic plan of the district while continuing employment of current permanent employees making affordable staffing and other budgetary adjustments to serve the long term needs of the district.

# Appropriations by Fund

FUND is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources. The following funds are included in this budget document:

- 100    General Fund. The fund used to account for all financial resources except those required to be accounted for in another fund.
- 200    Debt Service Funds. Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.
- 300    Capital Projects Funds. Funds created to account for financial resources to be used for the acquisition or construction of major capital facilities.
- 400    Special Revenue Funds. Funds used to account for the proceeds of specific revenue sources (other than expendable trusts, or for major capital projects) that are legally restricted to expenditure for specific purposes. Use of Special Revenue Funds is required only when legally mandated. In Florida, Special Revenue Funds shall include Federal categorical aid and a Food Services Fund.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools

## Appropriations by Function

**FUNCTION** means the action or purpose for which a person or thing is used or exists. Function includes the activities or actions which are performed to accomplish the objectives of the enterprise. The activities of local districts are categorized into major functions as follows:

- 5000 Instructional.** Instruction includes the activities dealing directly with the teaching of pupils, or the interaction between teachers and pupils. Teaching may be provided for pupils in a school classroom, in another location such as in a home or hospital, and other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, and correspondence. Included here are the activities of aides or assistants of any type which assist in the instructional process.
- 6100 Pupil Personnel Services.** Those activities which are designed to assess and improve the well being of pupils and to supplement the teaching process.
- 6200 Instructional Media Services.** Activities concerned with directing, managing, and supervising educational media services (e.g., supervisory personnel) as well as such activities as selecting, acquiring, preparing, cataloging, and circulating books and other printed materials; planning for the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books, reference guides and materials, catalog materials, special collections, and other materials, whether maintained separately or as a part of an instructional materials center. These activities include developing and acquiring library materials and operating library facilities. Textbooks are not charged to this function but rather to the instruction function. This includes printed and non-printed sensory materials, school media centers (school libraries), and central media center operations. Routine repair and maintenance of audio-visual equipment should be coded to this of those activities concerned with the use of all teaching and learning resources including hardware and content materials. Educational Media are defined as any devices, content materials, methods, or experiences used for teaching and learning purposes. These include printed and non-printed sensory materials.
- 6300 Instructional and Curriculum Development Services.** Activities designed to aid teachers in developing the curriculum, preparing and utilizing special curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate pupils.
- 6400 Instructional Staff Training Services.** Activities designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school board or school.
- 6500 Instruction Related Technology.** Technology activities and services for the purpose of supporting instruction. These activities include expenditures for internal technology support as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning and analysis, systems application development, systems operation, network support services, hardware maintenance and support services, and other technology-related costs that are related to the support of instructional activities. Specifically, costs associated with the operation and support of computer learning labs, media center computer labs, instructional technology centers, instructional networks, and similar operations should be captured in this code.



## Appropriations by Function-Continued

- 7100 Board. Consists of the activities of the elected or appointed body which has been created according to state law and vested with responsibilities for educational activities in a given administrative unit. Also included here are expenses of Board Attorney and other legal services, independent auditors, internal auditors that report directly to the Board, negotiators, lobbyists, etc.
- 7200 General Administration (Superintendent's Office). Consists of those activities performed by the superintendent and the assistant superintendents in general direction and management of all affairs of the school system.
- 7300 School Administration (Office of the Principal). Consists of those activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal, and other assistants in general supervision of all operations of the school, evaluations of staff members of the school, assignment of duties to staff members, supervision and maintenance of the records of the school, coordination of school instructional activities with instructional activities of the school system. Includes clerical staff for these activities.
- 7400 Facilities Acquisition and Construction. Consists of those activities concerned with the acquisition of land and buildings, remodeling buildings, construction of buildings and additions, initial installation or extension of service systems and other built-in equipment, and improvement to sites.
- 7500 Fiscal Services. Consists of those activities concerned with fiscal operation of the school system. This function includes budgeting, receiving and disbursing cash, financial accounting, payroll, inventory control and internal auditing.
- 7600 Food Services. Consists on those activities concerned with providing food to pupils and staff in a school or school system. This function includes the preparation and serving of regular and incidental meals, lunches, or snacks in connection with school activities and the delivery of food.
- 7700 Central Services. Activities, other than general administration, which support each of the other instructional and supporting services programs.
- 7800 Pupil Transportation Services. Consists of those activities which have as their purpose the conveyance of pupils to and from school activities, either between home and school, school and school or on trips for curricular or co-curricular activities. Expenditures for the administration of pupil transportation services are recorded under these accounts, together with other pupil transportation expenses.
- 7900 Operation of Plant. Consists of activities concerned with keeping the physical plant open and ready for use. Major components of this function are utilities, including telephone services, custodial costs, and insurance costs associated with school buildings.
- 8100 Maintenance of Plant. Consists of activities that are concerned with keeping the grounds, buildings and equipment at an acceptable level of efficiency through repairs or preventative maintenance.

## **Appropriations by Function-Continued**

- 8200 Administrative Technology Services. Technology activities that support the school district's information technology systems, including support of the administrative networks, maintenance of administrative information systems, and administrative and managerial data processing. These activities include expenditures for internal technology support, as well as support provided by external vendors using operating funds. These activities include costs associated with the administration and supervision of technology personnel, systems planning, and analysis, systems application development, systems operations, network support services, hardware maintenance and support services, and other technology-related administrative costs.
- 9100 Community Services. Consists of those activities that are not related to providing education for pupils in a school system. These include services provided by the school system for the community as a whole or some segment of the community, such as community recreation programs, civic activities, public libraries, programs of custody and care of children, and community welfare activities.
- 9200 Debt Services. Payments of principal and interest for the retirement of debt.
- 9700 Transfer of Finds. Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without a requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2011

## Appropriations by Object

- 100    Salaries. Amounts paid to employees of the school system who are considered to be in position of a permanent nature, including personnel under written contract substituting for those in permanent positions.
- 200    Employee Benefits. Amounts paid by the school system on behalf of employees. These amounts are not included in gross salary. Such payments are fringe benefits and, while not paid directly to employees, are part of the cost of employing staff.
- 300    Purchased Services. Amounts paid for personal services rendered by personnel who are not on the payroll of the district school board, and other services which the Board may purchase.
- 400    Energy Services. Expenditures for the various types of energy used by the district.
- 500    Materials and Supplies. Amounts paid for items of an expendable nature that are consumed, worn out, or deteriorated in use, or items that lose their identity through fabrication or incorporation into different or more complex units or substances.
- 600    Capital Outlay. Expenditures for the acquisition of fixed assets or additions of fixed assets. These are expenditures for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, initial equipment, and additional equipment.
- 700    Other Expenses. Amounts paid for goods and services not otherwise classified above. This includes expenditures for the retirement of debt, the payment of interest on debt, judgments against the school system, and the payment of dues and fees.
- 900    Transfers. Nonreciprocal interfund activity represented by disbursement of cash or goods from one fund within the district to another fund without an equivalent return and without a requirement for repayment.

Source: Financial and Program Cost Accounting and Reporting for Florida Schools, 2011

# Budget Process

## (October-September)

- Occurs Year Round
- Budget loaded into accounting system
- Transmit adopted Millage
- October FTE Count
- Review Requisitions
- Budget Amendments
- Monthly Financial Reports

## (December-March)

- Beginning Step In Budget Process
- Submit FTE Projections
- Conducts Reviews with Project Managers
- Outline Process
- February FTE Count

## (July-September)

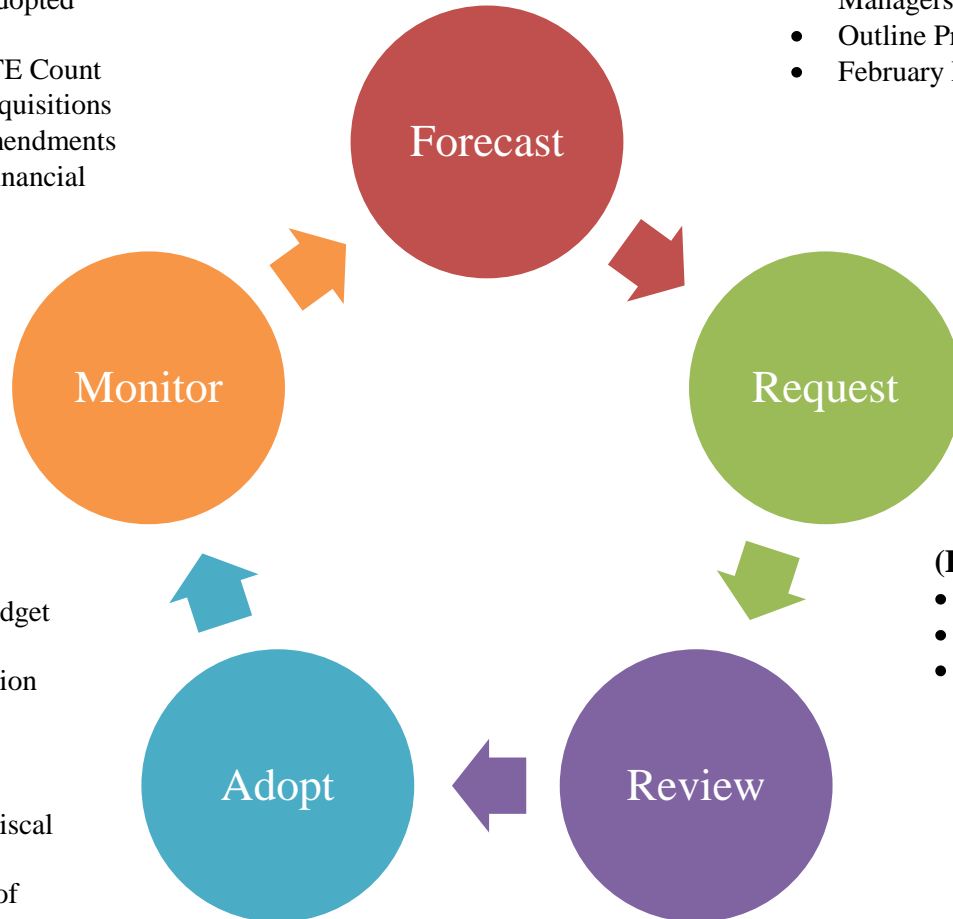
- Final Step in Budget Process
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Ad
- Closing of old Fiscal Year
- Final Adoption of Budget
- 2 years open at same time

## (February-June)

- Position Changes
- Revenue Projections
- Project Requests

## (March-September)

- Budget Workshops
- Project Manager Meetings
- Balance Budget



# Budget Calendar

October	-Survey 2: Compare actual number of students to projected number of students
November	-Prepare FTE Projections for next school year -School Board Approves Dates for Budget Public Hearings
December	-Submit FTE Projections to DOE
January	-School Board and staff work within Strategic Plan -Mid-Year Budget Review with Project Managers for Current Year Budgets
February	-Survey 3
February-May	-Monitor Legislative Actions
March-April	-Allocate School Based Dollars based Staffing Plan -Receive Preliminary Revenues Estimates for next fiscal year -Send out Budget Worksheets to schools and Project Managers for next fiscal year
April-May	-Staffing Plan adopted by the School Board -Begin Preliminary Budget for next fiscal year -Schools/Project Managers draft budgets and submit to Finance Department
May-June	-Readdress Projected Revenue at End of the Legislative Session (First FEFP calculation) -Attend Legislative Briefings -Survey 4 -Reappointment of Personnel -Determination of Employee Salaries (both bargaining and non-bargaining)
July 1	-Certification of the Tax Roll by the Property Appraiser (starts TRIM calendar)
July	-Modification of the Preliminary Budget -Implement Staffing Plan -Proposed Preliminary Budget Drafted -School Board Workshop on Preliminary Budget and proposed millage levy -Required Local Effort (RLE) Millage Certified by DOE (Second FEFP calculation) -School Board Approval of Information for the Newspaper Advertisements -Run Newspaper Advertisements

## **Budget Calendar-Continued**

### **August**

- Hold First Public Hearing and Adopt Tentative Budget and Millage Rates
- Notify Tax Collector and Property Appraiser of Tentative Millage
- Survey 1
- Proposed Tax Notices Mailed by the County (serves as advertisement for final hearing)

### **September**

- Hold Final Public Hearing and Adopt Final Budget and Millage Rates
- Submit Adopted Budget to DOE
- Notify Property Appraiser, Tax Collector and Department of Revenue of Adopted Millage Rates

# FEFP 101-

## How a Florida School District Receives Funding

*“The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education”*

*– Article IX, Section 1, Florida Constitution*

Although education funding has always been a combination of local, state and federal dollars, the state legislature is primarily responsible for ensuring that adequate funding for education is provided and that it is properly allocated. In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) as its method for funding public education in a manner that would **"guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors."** Although it has changed considerably over the years, Florida's FEFP has consistently been deemed to be a national model for funding fairness and equity. Also, it's important to note that the FEFP is only the centerpiece of the total funding for education. Funding for a variety of programs and services – such as school construction, workforce development and preschool programs – is provided in addition to the funds allocated through the FEFP.

The FEFP is a fairly simple mathematical equation. In order to provide equal educational opportunities for all children, each component of the equation attempts to adjust education funding to meet the particular needs and conditions of each of Florida's 67 counties. During each legislative session, every component of the equation is subject to debate and adjustment by our legislators. Existing equation components may be amended, new components may be added and old or unpopular components may be deleted in response to the state's political and economic climate and in the ongoing effort to meet the changing needs of Florida's diverse population.

The primary basis for education funding is student enrollment. In general, one student is equal to one FTE. However, it's important to understand that FTE actually represents the hours of instruction provided to those students. In a standard school, a student in kindergarten through grade 3 must receive 720 hours of instruction (20 hours per week; 4 hours per day) to equal one FTE. A student in grades 4-12 must receive 900 hours of instruction (25 hours per week; 5 hours per day) to equal one FTE. 900 hours is the maximum number of hours of instruction that will be funded per student for the school year. Each year, FTE is estimated based on demographic and school district projections. Once the school year begins, FTE is revised by actual counts of students in October and February.

# FEFP 101-Continued

## COST FACTORS / WEIGHTED FTE

All students are enrolled in one or more of the four instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program. The district reports are then “filtered” using demographics, historical expenditures, forecast patterns, prevalence, and ratios. Multiplying the FTE enrolled in a program by its cost factor produces Weighted FTE (WFTE).

<b><u>Group 1. Basic Programs</u></b>	<b><u>12-13 Cost Factors</u></b>	<b><u>11-12 Cost Factors</u></b>	<b><u>Difference</u></b>
A. Grades K-3	1.117	1.102	+.015
B. Grades 4-8	1.000	1.000	0
C. Grades 9-12	1.020	1.019	+.001
<b><u>Group 2. Exceptional Student Programs (ESE Matrix)</u></b>			
A. Support Level 4	3.524	3.550	-.026
B. Support Level 5	5.044	5.022	+.022
<b><u>Group 3. English for Speakers of Other Languages</u></b>	1.167	1.161	+.006
<b><u>Group 4. Vocational Education Programs (Grs. 6-12)</u></b>	0.999	.999	0

## BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation is the amount of money allocated to each WFTE. Minimally, the BSA should be based on the previous year’s BSA plus an appropriate increase to reflect inflation and program needs. However, in practice, the BSA is often “backed into” in that it is determined after most other funding decisions are made. As a result, the BSA is increased or decreased based on available funding rather than actual costs.

## DISTRICT COST DIFFERENTIAL (DCD)

The District Cost Differential is a factor used to adjust funding to reflect each district's cost of living. The DCD for each district is computed annually based on a three year average of the Florida Price Level Index (FPLI). The FPLI compares the cost of purchasing a specific list of 100 goods and services in each county. Beginning with the 2004-2005 fiscal year, the FPLI added an adjustment to reflect wage data.

## DECLINING ENROLLMENT SUPPLEMENT

The declining enrollment supplement is provided to soften the impact of the lost revenue from having fewer students between one year and the next. The declining enrollment allocation is determined by comparing the FTE in the current year with the FTE of the prior year. In those districts where there is a decline, 25% of the decline is multiplied by the base funding per FTE and added to the district allocation.



# **FEFP 101-Continued**

## **SPARSITY SUPPLEMENT**

The sparsity supplement is provided to small districts primarily to help ensure that the full range of services and course offerings can be offered in rural high schools. The sparsity supplement is based on FTE and the number of high schools in each district. The supplement is provided to districts with 20,000 or fewer FTE and the allocation is reduced for wealthier districts. More than half of Florida's districts qualify for this supplement.

## **SAFE SCHOOLS**

Safe Schools funding provides for after-school care for middle school students, alternative programs for disruptive students, school resource officers and security equipment. 2/3 of the appropriation is allocated based on the latest Florida Crime Index published by Florida Department of Law Enforcement, 1/3 is allocated based on FTE.

## **SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)**

The Supplemental Academic Instruction allocation is used to remediate students who are falling behind to avoid the need for retention. School districts have a great deal of flexibility to use these funds for a variety of programs such as mentoring, tutoring, after school and weekend education, class size reduction, extended school year, summer school and teacher salaries. SAI funding was originally established by combining summer school funds, class size reduction funds and dropout prevention program funds. Increases in funding are based on increases in enrollment.

## **READING PROGRAMS**

Although the Legislature has been providing substantial funding for various reading programs for the last several years, the funds had been provided through an allocation separate from the FEFP. Beginning in the 2003-2004 fiscal year, a portion of the total funds for reading programs was included as a new component of the FEFP to provide summer reading programs. Beginning with the 2005-2006 fiscal year, funding for Reading Programs was consolidated in FEFP and the allocation formula was also modified. These funds are to be used for comprehensive, district-wide, research based reading instruction. Each district receives a base allocation and the balance of the appropriation is allocated based on the district's proportion of total state K-12 base funding.

## **ESE GUARANTEED ALLOCATION**

The ESE Guaranteed Allocation provides supplemental funding for students who have low to moderate handicapping conditions and/or are gifted students. Year-to-year increases in the allocation are based on growth in the district's total enrollment in all programs in comparison to growth in ESE enrollment.

# **FEFP 101-Continued**

## **DISTRICT LOTTERY / SCHOOL RECOGNITION**

The way in which the Legislature has chosen to use and allocate Lottery funds has undergone a great deal of change over the years. Currently, school district lottery/school recognition dollars are allocated for two main purposes. The first priority for the use of these funds is for the Commissioner of Education to award \$70 per FTE to each school that qualifies for the Florida School Recognition Program. After this requirement is met, any remaining funds are allocated to school districts based on each district's base funding. These funds are earmarked to provide approximately \$2.75 per FTE to each School Advisory Council to support implementation of the school improvement plan.

## **CATEGORICALS**

A Categorical Program is one in which funding is earmarked to be spent on a specific program or initiative. While other FEFP components are generally funded based upon FTE, each Categorical Program has its own funding formula and, unless flexibility is specifically provided by the legislature, any unspent categorical funds must be carried forward by the school district into the subsequent year to be used for the same purpose. The current major Categorical Program is:

- Class Size Reduction

# **FEFP 101-Continued**

## **REQUIRED LOCAL EFFORT (RLE)**

The FEFP is funded with both State General Revenue (primarily sales tax) and Local Revenue derived from property tax. In order to receive state funding, school districts must levy the local property tax millage set by the Legislature. This is called the Required Local Effort and school boards are empowered to levy property taxes for this purpose. Districts with higher property values will generate more funding than districts with low property values, but the amounts generated are supplemented by the state's contribution. If a district is property-poor, it will receive proportionally more state funding. Conversely, if a district is property-rich, it will receive proportionally less state funding.

In the 2008 Legislature Session – the 2.0 millage authority for Capital Outlay was reduced by .25 to 1.75 mills and the Required Local Effort was increased by .293 mills. The .25 mills from the previous capital outlay authority was shifted to RLE. In the 2009 Legislative Session, the value of .25 additional discretionary millage authority which was authorized and compressed up to \$100 in the current and prior years was used to increase the Required Local Effort from 5.136 to 5.314, and all following years.

## **DISCRETIONARY LOCAL EFFORT**

In addition to the RLE, districts may choose to levy an additional, non-voted property tax to add to that district's revenue. The Legislature establishes the maximum millage that each district may levy. In the 2009 Legislative Session, the 1.75 millage authorized for Capital Outlay was reduced by .25 mills to 1.5 and the .25 millage shift was used to increase the Discretionary Local Effort from .498 to .748 mills.

## **THE SUPER MAJORITY .25**

In the 2009 Legislative Session, the Super-Majority .25 was created. Local School Boards have the authority to levy .25 mills and use it for either operations or capital outlay. In order to levy this millage in 2012-2013, it would have needed to be placed on the November 2011 ballot for voter affirmation.

## **PRIOR PERIOD FUNDING ADJUSTMENT**

The Department of Education is authorized to calculate the Prior Period Funding Adjustment Millage, which is levied by a school district if, in a prior year, the full amount of required local effort funds were not collected due to changes in property values. The Commissioner of Education calculates the amount of the prior period unrealized required local effort funds and the millage required to generate that amount. This levy is in addition to the required local effort millage certified by the Commissioner, but does not affect the calculation of the current year's required local effort. The funds generated by this levy are not included in the district's FEFP allocation.

## **PRORATION TO FUNDS AVAILABLE**

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, or if the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from each districts' relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

Help Data Entry Reports Wizards Maintenance Adjustments

**Form A - Justification Worksheet, Combined**

District: SUMTER(60)

Year: 2012 - 2013

12/5/2011

Sheet Prepared [9.9.4] [Bias Rec: 0 Actual: 0] OK

FEFP Program Numbers	Annualized FTE	District Adjustment for Current Program Continuation	District Adjustment for Program Expansion or Reduction	District Adjustment for New or Discontinued Programs	Total Annualized FTE plus Adjustments
(1)	(2)	(3)	(4)	(5)	(6)
<b>Basic Education</b>					
101-K-3 Basic Education	2,020.66	0.00	-50.00	0.00	1,970.66
102-4-8 Basic Education	2,431.57	0.00	0.00	0.00	2,431.57
103-9-12 Basic Education	1,453.51	0.00	30.00	0.00	1,483.51
111-ESE Basic K-3	420.01	0.00	-10.00	0.00	410.01
112-ESE Basic 4-8	443.23	0.00	-10.00	0.00	433.23
113-ESE Basic 9-12	316.70	0.00	12.00	0.00	328.70
<b>Students at Risk</b>					
130-ESOL	216.56	0.00	8.00	0.00	224.56
<b>Exceptional Education</b>					
254-ESE Support Level IV	37.17	2.00	0.00	0.00	39.17
255-ESE Support Level V	5.88	0.00	0.00	0.00	5.88
<b>Vocational Education</b>					
300-Vocational	325.41	0.00	3.00	0.00	328.41
<b>Grand Total:</b>	7,670.70	2.00	-17.00	0.00	7,655.70

Submitted by: Richard A. Shirley 12/7/2011  
(Name - Please print or type) (Date)

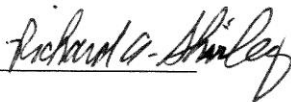
Superintendent

(Title)

352-793-2315 ext 232

(Phone No.)

Superintendent's Signature:



**The Villages Charter School  
FTE Projections for 2012- 2013**

SCHOOL	GRADE LEVEL	PROGRAM		Students	Estimated Min/Week	Estimated FTE	Total FTE by grade
Villages Charter Elementary	Kindergarten	101		145	217,500	145.00	175.00
	Kindergarten	111		19	28,500	19.00	
	Kindergarten	130		11	16,500	11.00	
	1st	101		145	217,500	145.00	175.00
	1st	111		19	28,500	19.00	
	1st	130		11	16,500	11.00	
	2nd	101		168	252,000	168.00	190.00
	2nd	111		12	18,000	12.00	
	2nd	130		10	15,000	10.00	
	3rd	101		137	205,500	137.00	170.00
	3rd	111		25	37,500	25.00	
	3rd	130		8	12,000	8.00	
	4th	102		164	246,000	164.00	190.00
	4th	112		19	28,500	19.00	
	4th	130		7	10,500	7.00	
Villages Charter Middle	5th	102		162	243,000	162.00	190.00
	5th	112		20	30,000	20.00	
	5th	130		8	12,000	8.00	
	6th	102		163	244,500	163.00	180.00
	6th	112		17	25,500	17.00	
	6th	130		0	0	0.00	
	7th	102		186	279,000	186.06	210.00
	7th	112		23	34,500	23.00	
	7th	130		1	1,500	0.94	
	8th	102		160	240,000	160.13	185.00
	8th	112		24	36,000	24.00	
	8th	130		1	1,500	0.87	
Villages Charter High	9th	103		159	198,500	132.83	180.00
	9th	113		20	30,000	20.00	
	9th	130		1	1,500	0.50	
	9th	300	*1	180	40,000	26.67	175.00
	10th	103		164	205,000	136.67	
	10th	113		11	16,500	11.00	
	10th	130		0	0	0.00	160.00
	10th	300	*1	175	41,000	27.33	
	11th	103		136	136,250	91.83	
	11th	113		22	33,000	22.00	135.00
	11th	130		2	3,000	1.00	
	11th	300	*1	160	40,000	26.67	
	11th	300	*1	133	27,750	18.50	160.00 All of 113 program adjustment for 11 grade. One 11th program 300 is business and the other one is the academy Voc
	12th	103		114	122,500	82.08	
	12th	113		20	30,000	20.00	
	12th	130		1	876	0.58	
	12th	300	*2	117	48,500	32.33	
	12th	300					
Charter School Totals						2315.00	2315.00

Dec.2, 2011

Programs 103 reduced by vocational FTE, Program 300

300 \*1 one 50 minute class of vocations per day

50 min/day

300 \*2 two 50 minute classes of vocations per day

100 min/day

Program 300 funding reduced by # of students in program 113

Enter the estimated FTE an ESOL student would earn during each of the funding surveys. Max amount would be .5000

&lt;---- To be provided by the Charter School

Avg. ESOL FTE

Grade 06: 0.4267

Grade 07: 0.4700

Grade 08: 0.4371

Grade 09: 0.2502

Grade 10: 0.2502

Grade 11: 0.2502

Grade 12: 0.2919

101	595.00
102	835.19
103	443.42
111	75.00
112	103.00
113	73.00
130	58.90
300	131.50
	2315.00

# FLORIDA DEPARTMENT OF EDUCATION



## STATE BOARD OF EDUCATION

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Commissioner of Education



## CONTACT PERSONS

NAME: Mark Eggers  
Lee Davis  
PHONE: (850) 245-0405

## MEMORANDUM

DATE: July 18, 2012

TO: District School Superintendents

FROM:

Linda Champion

SUBJECT: 2012-13 Florida Education Finance Program Second Calculation

Attached is the second calculation of the 2012-13 Florida Education Finance Program (FEFP). This calculation has been prepared following the receipt of the Department of Revenue certified tax roll on July 13, 2012. The Required Local Effort millage rates were certified by the Commissioner in a memo to all districts dated July 18, 2012.

This calculation differs from the 2012-13 Conference Report (First Calculation) in that it replaces the estimated tax roll with the actual certified tax roll in the FEFP calculation. Note that the 2011-12 FEFP Fourth Calculation, which was not available for the 2012-13 FEFP Conference Report due to the early legislative session, was used as the base year in the 2012-13 FEFP Second Calculation.

In comparing the second calculation to the first calculation, please note the following:

1. The 2012 tax roll increased by \$37,855,552,003, from the estimate of \$1,335,847,393,896 to \$1,373,702,945,899.
2. This increase in the tax roll caused the statewide average millage rate to decrease from 5.446 to 5.295.

LINDA CHAMPION  
DEPUTY COMMISSIONER, FINANCE AND OPERATIONS

325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FLORIDA 32399-0400 • (850) 245-0406 • FAX (850) 245-9378  
[www.fldoe.org](http://www.fldoe.org)

District School Superintendents  
 July 18, 2012  
 Page 2

3. Total Required Local Effort increased by \$626,716, from \$6,722,802,030 to \$6,723,428,746.
4. The Base Funding calculation increased by \$1,373,407 from \$10,477,256,857 to \$10,478,630,264.
5. The Declining Enrollment Supplement increased by \$455,877 from \$1,980,577 to 2,436,454.
6. The State Funded Discretionary Contribution allocation increased by \$316,569, from \$12,855,308 to \$13,171,877.
7. The 0.748 discretionary millage revenue based on actual millage levied in 2011-12 increased by \$21,659,757, from \$902,631,451 to \$924,291,208 due to the tax roll increase. The 0.748 Mills Discretionary Compression allocation increased by \$11,000,513, from \$132,535,250 to \$143,535,763.
8. The 0.250 Mills Discretionary Compression allocation increased by \$189,677, from \$9,169,439 to \$9,359,116. The revenue generated by the 0.250 mills is not included in the FEFP, pursuant to Section 1011.71(3)(b), Florida Statutes.
9. The Virtual Education Contribution allocation decreased by \$469,948, from \$37,406,930 to \$36,936,982.
10. There is a proration to available state funds of (\$12,215,010).

Electronic fund transfers based on the Net State FEFP 2012-13 Second Calculation allocation will begin on Thursday, July 26, 2012.

LC/kt

Attachment

cc: District Finance Officers

7/18/2012 9:00 AM  
2012-13 FEFP Second Calculation.xlsx  
Detail 1

Florida Department of Education

Page 4 of 42

2012-13 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2012-13 Unweighted FTE	2012-13 Funded Weighted FTE <sup>1</sup>	\$3,582.98 Times Funded Weighted FTE	District Cost Differential	Base Funding <sup>2</sup>	Declining Enrollment Supplement	Sparsity Supplement	Lab School Discretionary Contribution	0.748 Mills Compression	0.250 Mills Compression
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	26,824.47	29,113.64	104,313,590	0.9754	101,747,476	47,999	0	0	1,091,219	0
2 Baker	4,872.78	5,160.97	18,491,652	0.9783	18,090,383	5,352	512,556	0	1,209,716	404,295
3 Bay	25,356.35	28,173.00	100,943,296	0.9578	96,683,489	155,407	0	0	0	0
4 Bradford	3,178.00	3,393.68	12,159,488	0.9737	11,839,693	3,709	736,537	0	535,080	0
5 Brevard	71,633.33	78,245.71	280,352,814	1.0059	282,006,896	0	0	0	6,825,224	2,280,805
6 Broward	261,099.63	284,817.93	1,020,496,947	1.0238	1,044,784,774	0	0	0	0	0
7 Calhoun	2,182.73	2,367.68	8,483,350	0.9244	7,842,009	0	1,199,366	0	491,289	0
8 Charlotte	16,241.80	17,406.54	62,367,285	0.9860	61,494,143	10,137	0	0	0	0
9 Citrus	15,177.56	16,330.71	58,512,607	0.9520	55,704,002	0	1,413,366	0	0	0
10 Clay	35,708.00	38,516.97	138,005,533	0.9946	137,260,303	0	0	0	6,788,091	2,268,886
11 Collier	43,262.87	47,014.92	168,453,518	1.0313	173,726,113	0	0	0	0	0
12 Columbia	9,746.11	10,367.33	37,145,936	0.9611	35,700,959	0	1,029,621	0	1,791,043	0
13 Miami-Dade	351,149.67	380,896.38	1,364,744,112	1.0118	1,380,848,093	0	0	0	0	0
14 DeSoto	4,703.80	4,990.69	17,881,542	0.9790	17,506,030	64,686	542,129	0	709,474	0
15 Dixie	2,013.24	2,164.59	7,755,683	0.9338	7,242,257	8,412	751,195	0	383,381	128,123
16 Duval	126,911.96	137,750.40	493,556,928	1.0135	500,219,947	0	0	0	9,218,885	0
17 Escambia	40,274.18	43,578.46	156,140,751	0.9615	150,129,332	0	0	0	4,181,265	0
18 Flagler	12,900.00	13,756.72	49,290,053	0.9614	47,387,457	0	1,010,075	0	0	0
19 Franklin	1,298.55	1,383.93	4,958,594	0.9257	4,590,170	0	0	0	0	0
20 Gadsden	5,508.73	5,846.59	20,948,215	0.9469	19,835,865	137,703	1,507,881	0	1,044,896	349,253
21 Gilchrist	2,506.73	2,779.32	9,958,248	0.9530	9,490,210	39,126	1,315,019	0	465,425	0
22 Glades	1,521.04	1,630.10	5,840,616	0.9771	5,706,866	0	690,327	0	153,488	0
23 Gulf	1,873.98	2,045.34	7,328,412	0.9319	6,829,347	19,734	830,804	0	0	0
24 Hamilton	1,565.87	1,714.22	6,142,016	0.9322	5,725,587	26,501	712,725	0	29,971	10,022
25 Hardee	5,132.47	5,467.19	19,588,832	0.9665	18,932,606	0	469,192	0	769,255	0
26 Hendry	6,801.21	7,243.13	25,951,990	0.9867	25,606,829	0	1,432,795	0	1,262,509	0
27 Hernando	22,645.62	24,275.24	86,977,699	0.9755	84,846,745	0	0	0	2,521,590	0
28 Highlands	11,941.69	12,675.58	45,416,350	0.9561	43,422,572	23,061	1,949,814	0	915,092	305,827
29 Hillsborough	197,204.70	213,448.48	784,781,635	1.0127	774,494,362	0	0	0	25,918,614	0
30 Holmes	3,224.48	3,391.48	12,151,605	0.9250	11,240,235	0	1,729,682	0	865,483	0
31 Indian River	17,737.58	19,187.02	68,746,709	0.9949	68,396,101	0	0	0	0	0
32 Jackson	6,686.65	7,297.01	26,145,041	0.9321	24,369,793	44,796	2,322,505	0	1,355,050	0
33 Jefferson	995.04	1,049.19	3,759,227	0.9329	3,506,983	25,619	507,067	0	0	0
34 Lafayette	1,175.42	1,237.12	4,432,576	0.9235	4,093,484	0	604,807	0	249,965	83,549
35 Lake	40,938.33	43,722.92	156,658,348	0.9785	153,290,194	0	0	0	3,433,498	0
36 Lee	84,780.00	91,565.91	328,078,824	1.0216	335,165,327	0	0	0	0	0
37 Leon	33,682.49	36,809.64	131,888,204	0.9524	125,610,325	0	0	0	2,100,440	0
38 Levy	5,600.00	6,036.74	21,629,519	0.9485	20,515,599	21,272	2,221,489	0	806,008	0
39 Liberty	1,431.10	1,620.81	5,807,330	0.9225	5,357,262	0	712,265	0	361,439	0
40 Madison	2,597.50	2,717.44	9,736,533	0.9178	8,936,190	36,189	746,210	0	478,537	0
41 Manatee	45,061.80	48,651.17	174,316,169	1.0098	176,024,467	0	0	0	0	0
42 Marion	41,896.32	44,705.60	160,179,271	0.9649	154,556,979	0	0	0	4,436,820	0
43 Martin	18,106.98	20,078.16	71,939,646	0.9956	71,623,112	0	0	0	0	0
44 Monroe	8,116.39	8,730.41	31,280,884	1.0249	32,059,778	0	0	0	0	0
45 Nassau	11,084.19	11,799.61	42,277,767	0.9914	41,914,178	804	1,686,092	0	0	0
46 Okaloosa	29,421.03	32,091.81	114,984,313	0.9763	112,259,185	0	0	0	452,201	0
47 Okeechobee	6,525.24	6,973.08	24,984,406	0.9692	24,214,886	31,545	510,927	0	1,304,852	0
48 Orange	183,250.43	202,829.89	726,735,439	1.0064	731,386,546	0	0	0	5,961,136	0
49 Osceola	55,740.69	60,700.70	217,489,394	0.9877	214,814,274	0	0	0	8,167,683	0
50 Palm Beach	177,306.99	193,548.70	693,481,121	1.0335	716,712,739	0	0	0	0	0
51 Pasco	65,556.84	71,675.17	256,810,701	0.9910	254,499,405	227,335	0	0	9,122,862	0
52 Pinellas	101,300.84	109,523.46	392,420,367	0.9988	391,949,463	1,248,694	0	0	0	0
53 Polk	95,445.01	102,811.00	368,369,757	0.9881	363,986,157	0	0	0	17,140,969	0
54 Putnam	10,816.71	11,487.37	41,159,017	0.9643	39,689,640	0	2,083,191	0	1,448,033	0
55 St. Johns	32,186.53	34,793.09	124,662,946	0.9862	122,942,597	0	0	0	0	0
56 St. Lucie	39,674.22	42,259.97	151,416,627	0.9888	149,720,761	0	0	0	3,467,924	1,158,884
57 Santa Rosa	25,573.37	27,395.07	98,155,988	0.9478	93,032,245	0	0	0	3,630,140	0
58 Sarasota	41,159.91	44,871.44	160,773,472	1.0010	160,934,245	0	0	0	0	0
59 Seminole	63,711.14	68,617.50	245,855,130	0.9968	245,068,394	184,795	0	0	4,820,385	0
60 Sumter	7,655.70	8,152.60	29,210,603	0.9659	28,214,521	0	32,849	0	0	0
61 Suwannee	5,982.99	6,296.24	22,559,302	0.9429	21,271,166	0	1,475,295	0	1,089,502	364,125
62 Taylor	2,702.06	2,875.15	10,301,605	0.9317	9,598,005	36,790	757,253	0	79,576	0
63 Union	2,195.55	2,314.70	8,293,524	0.9650	8,003,251	1,093	746,532	0	635,831	212,507
64 Volusia	61,487.05	66,799.04	239,339,624	0.9672	231,489,284	0	0	0	3,763,622	1,258,025
65 Wakulla	5,069.39	5,433.59	19,468,444	0.9365	18,232,198	3,662	483,687	0	1,011,597	338,078
66 Walton	7,596.98	7,995.47	28,647,609	0.9697	27,779,586	0	0	0	0	0
67 Washington	3,395.53	3,623.00	12,981,137	0.9281	12,047,793	13,383	1,427,468	0	588,615	196,737
68 Washington Special	137.76	139.78	500,829	0.9281	464,819	11,904	0	0	0	0
69 FAMU Lab School	541.00	565.49	2,026,139	0.9524	1,929,695	0	297,797	166,963	33,737	0
70 FAU - Palm Beach	792.00	822.71	2,947,753	1.0335	3,046,503	0	0	426,722	0	0
71 FAU - St. Lucie	1,414.00	1,526.38	5,468,989	0.9888	5,407,736	4,898	0	400,968	123,598	0
72 FSU Lab - Broward	680.98	733.22	2,627,113	1.0238	2,689,638	0	0	255,592	0	0
73 FSU Lab - Leon	1,700.14	1,795.25	6,432,345	0.9524	6,126,165	1,848	706,777	524,697	106,021	0
74 UF Lab School	1,155.00	1,215.16	4,353,894	0.9754	4,246,788	0	599,083	381,497	46,985	0
75 Virtual School	30,091.07	30,845.29	110,518,057	1.0000	110,518,057	0	0	11,015,438	147,747	0
Total	2,694,617.29	2,921,866.99	10,468,990,990		10,478,630,264	2,436,454	35,754,378	13,171,877	143,535,763	9,359,116

1. Additional Weighted FTE for the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Florida Virtual School, and the Industry Certified Career Education Supplement Additional FTE are included in the Weighted FTE.  
2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)



District	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Teachers Lead
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	
1 Alachua	822,184	10,791,699	7,557,466	1,293,551	147,156	2,119,021	4,837,806	321,099
2 Baker	119,314	1,082,431	1,864,920	324,543	0	369,531	1,374,113	58,329
3 Bay	689,140	7,831,498	7,340,146	1,234,894	112,552	1,997,309	4,073,951	303,525
4 Bradford	121,793	1,218,844	990,338	252,140	0	242,367	715,103	38,042
5 Brevard	1,653,539	26,737,035	18,732,295	3,381,513	156,607	5,700,268	10,959,357	857,478
6 Broward	6,003,813	85,705,852	53,022,979	12,216,844	551,573	20,697,264	30,239,821	3,125,460
7 Calhoun	85,617	782,393	489,544	205,835	0	173,364	426,593	26,128
8 Charlotte	421,595	6,001,148	3,604,625	827,293	37,117	1,266,109	3,259,147	194,420
9 Citrus	379,128	6,589,963	3,361,359	760,225	109,455	1,148,250	3,712,698	181,681
10 Clay	598,558	11,451,884	9,651,640	1,704,899	0	2,751,472	6,607,833	427,438
11 Collier	735,505	19,282,618	8,498,998	2,127,287	138,258	3,397,022	6,752,745	517,073
12 Columbia	261,366	3,837,625	3,826,561	528,528	0	752,039	2,011,437	116,665
13 Miami-Dade	9,778,876	126,800,708	116,919,085	16,109,499	424,986	27,241,294	24,816,144	4,203,393
14 DeSoto	166,590	2,025,428	1,601,851	317,774	31,426	370,901	769,080	56,306
15 Dixie	110,187	535,365	456,254	198,888	0	155,007	578,234	24,099
16 Duval	3,400,088	44,230,529	28,923,593	5,909,097	362,272	9,794,103	17,268,393	1,519,183
17 Escambia	1,166,765	13,832,502	9,302,728	1,853,963	200,666	3,098,340	9,796,168	482,097
18 Flagler	287,464	5,270,769	2,728,485	663,894	0	1,003,613	3,659,818	154,418
19 Franklin	87,026	489,606	312,393	168,168	0	107,282	345,591	15,544
20 Gadsden	194,013	1,743,701	1,235,042	344,761	0	425,861	1,657,060	65,942
21 Gilchrist	90,311	976,026	570,871	224,926	0	201,810	536,153	30,006
22 Glades	88,729	537,076	305,244	181,103	25,030	114,763	207,221	18,207
23 Gulf	86,816	222,824	389,186	194,105	0	148,287	358,883	22,432
24 Hamilton	95,153	505,034	355,728	181,320	0	120,454	304,444	18,744
25 Hardee	148,680	1,836,647	1,149,802	334,298	0	403,087	987,112	61,438
26 Hendry	197,974	2,321,940	1,535,293	411,606	0	517,322	1,367,255	81,413
27 Hernando	514,909	8,817,047	5,171,000	1,097,788	0	1,767,487	4,464,554	271,076
28 Highlands	302,591	3,966,823	2,492,877	617,968	0	918,841	2,393,003	142,946
29 Hillsborough	3,741,188	73,796,200	39,146,783	9,086,044	568,143	15,130,834	35,251,633	2,360,614
30 Holmes	101,778	1,078,521	706,540	245,197	25,567	249,315	661,417	38,598
31 Indian River	438,728	5,178,277	3,522,562	907,239	0	1,359,681	3,862,560	212,325
32 Jackson	191,709	2,326,429	1,407,381	397,278	61,398	514,710	1,604,616	80,042
33 Jefferson	90,139	538,326	301,887	155,622	0	77,370	290,761	11,911
34 Lafayette	74,449	264,840	212,286	162,415	0	94,638	180,024	14,070
35 Lake	802,722	12,489,276	9,566,909	1,890,575	0	3,222,263	7,696,645	490,047
36 Lee	1,656,533	36,587,396	17,741,423	3,997,253	201,669	6,859,812	19,570,672	1,014,848
37 Leon	994,368	16,522,040	9,140,513	1,569,957	160,997	2,698,145	5,156,244	403,192
38 Levy	186,618	1,977,978	1,284,408	352,634	0	421,649	1,495,631	67,034
39 Liberty	73,795	508,166	302,340	177,054	201,765	112,352	271,834	17,131
40 Madison	117,696	1,210,958	717,882	218,509	148,112	199,887	499,528	31,093
41 Manatee	1,177,590	18,518,776	9,055,650	2,153,909	257,778	3,659,836	6,334,873	539,407
42 Marion	901,418	14,976,327	12,685,541	1,905,249	130,158	3,222,682	9,792,902	501,515
43 Martin	400,749	6,564,844	3,652,981	944,617	28,462	1,492,433	3,507,800	216,747
44 Monroe	337,122	2,911,587	1,740,526	486,351	7,579	630,699	1,141,877	97,156
45 Nassau	233,071	2,855,060	2,511,917	600,496	0	858,608	2,757,187	132,682
46 Okaloosa	588,433	11,115,019	8,409,629	1,415,309	445,329	2,278,643	5,584,694	352,181
47 Okeechobee	193,428	2,737,080	1,651,860	395,483	181,322	495,396	1,611,322	78,110
48 Orange	4,405,366	49,585,816	38,846,196	8,586,722	491,992	14,835,077	25,094,740	2,193,576
49 Osceola	1,080,271	14,991,430	12,039,064	2,603,215	145,542	4,617,888	9,727,775	667,237
50 Palm Beach	4,145,926	64,223,028	33,967,290	8,416,754	274,597	13,894,024	24,277,596	2,122,431
51 Pasco	1,416,023	27,092,348	17,875,132	3,062,891	211,100	5,018,659	14,832,689	784,737
52 Pinellas	3,081,379	42,172,916	20,692,967	4,654,989	554,429	7,940,760	13,543,323	1,212,609
53 Polk	1,979,472	33,486,145	22,523,508	4,331,087	361,668	7,347,623	20,759,098	1,142,512
54 Putnam	372,508	3,366,428	2,791,194	574,729	0	832,914	2,429,784	129,480
55 St. Johns	568,693	9,492,651	6,252,795	1,539,056	206,168	2,615,744	7,708,070	385,285
56 St. Lucie	798,606	15,425,885	9,302,819	1,849,230	98,035	3,220,416	9,288,969	474,915
57 Santa Rosa	371,613	8,228,574	7,680,238	1,192,602	25,350	2,113,016	5,525,563	306,123
58 Sarasota	1,115,639	20,832,290	8,288,475	1,979,117	20,454	3,166,403	6,073,077	492,699
59 Seminole	1,178,748	18,380,408	15,374,161	2,953,651	0	4,797,566	10,637,881	762,646
60 Sumter	177,807	2,675,610	1,529,114	441,812	0	603,643	1,116,722	91,642
61 Suwannee	163,736	470,797	1,260,960	361,386	0	461,367	1,402,663	71,619
62 Taylor	112,743	994,423	636,145	226,175	0	211,371	653,420	32,345
63 Union	89,201	547,939	500,979	207,702	25,191	165,357	475,213	26,282
64 Volusia	1,618,021	22,353,726	16,272,502	2,796,363	238,518	4,723,802	10,314,165	736,023
65 Wakulla	140,090	1,522,755	975,498	326,185	0	381,663	1,994,285	60,682
66 Walton	200,752	2,031,226	1,301,317	436,774	45,084	611,122	1,841,261	90,939
67 Washington	106,587	800,604	881,058	254,551	0	268,502	816,104	40,646
68 Washington Special	1,022	742,840	129,998	120,384	117,141	11,439	0	1,649
69 FAMU Lab School	66,672	20,501	295,165	137,352	0	45,054	0	6,476
70 FAU - Palm Beach	68,534	91,997	231,493	150,288	0	106,381	0	9,480
71 FAU - St. Lucie	73,147	130,119	416,327	177,638	0	106,158	0	16,926
72 FSU Lab - Broward	67,710	156,303	141,712	146,154	0	51,362	0	8,152
73 FSU Lab - Leon	75,269	286,956	285,875	185,960	0	131,562	0	20,351
74 UF Lab School	71,226	264,902	297,070	164,191	0	99,565	0	13,826
75 Virtual School	0	0	0	1,395,141	0	2,706,054	0	0
Total	64,456,019	947,950,732	636,958,373	130,000,000	7,530,646	211,665,913	420,264,335	31,895,373

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Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Gross State & Local FEFP	Required Local Effort Taxes	Proration to Funds Available	Net State FEFP
-1-	-2-	-3-	-4-	-5-	
1 Alachua	10,714	130,787,390	62,790,519	(121,299)	67,875,572
2 Baker	4,393	25,419,876	4,169,921	(23,576)	21,226,379
3 Bay	104,411	120,526,322	74,193,664	(111,782)	46,220,876
4 Bradford	9,839	16,703,485	4,723,405	(15,492)	11,964,588
5 Brevard	103,241	359,394,258	147,353,891	(333,320)	211,707,047
6 Broward	425,583	1,256,773,963	666,984,184	(1,165,594)	588,624,185
7 Calhoun	12,846	11,734,984	2,309,250	(10,884)	9,414,850
8 Charlotte	17,594	77,133,328	63,522,914	(71,537)	13,538,877
9 Citrus	51,714	73,431,841	47,719,678	(68,104)	25,644,059
10 Clay	299,789	179,810,793	45,963,261	(166,765)	133,680,767
11 Collier	2,242	215,178,661	193,656,823	(199,567)	21,322,271
12 Columbia	30,850	49,886,694	12,564,727	(46,267)	37,275,700
13 Miami-Dade	108,612	1,707,250,690	1,053,568,881	(1,583,388)	652,098,421
14 DeSoto	865	24,162,540	7,298,666	(22,410)	16,841,464
15 Dixie	4,530	10,575,932	2,599,860	(9,809)	7,966,263
16 Duval	392,229	621,238,319	263,417,960	(576,167)	357,244,192
17 Escambia	260,511	194,304,337	79,259,446	(180,207)	114,864,684
18 Flagler	121,655	62,287,648	36,148,377	(57,769)	26,081,502
19 Franklin	901	6,116,681	5,504,975	(5,673)	606,033
20 Gadsden	13,756	28,555,734	6,921,634	(26,484)	21,607,616
21 Gilchrist	7,393	13,947,276	3,442,862	(12,935)	10,491,479
22 Glades	1,500	8,029,554	2,880,462	(7,447)	5,141,645
23 Gulf	692	9,103,110	6,516,031	(8,443)	2,578,636
24 Hamilton	16,510	8,102,193	4,174,737	(7,514)	3,919,942
25 Hardee	4,475	25,096,592	8,201,321	(23,276)	16,871,995
26 Hendry	1,679	34,736,615	8,839,377	(32,216)	25,865,022
27 Hernando	229,301	109,701,497	40,550,458	(101,743)	69,049,296
28 Highlands	35,062	57,486,477	24,436,347	(53,316)	32,996,814
29 Hillsborough	350,467	979,844,882	355,507,415	(908,756)	623,428,711
30 Holmes	3,760	16,946,093	2,398,675	(15,717)	14,531,701
31 Indian River	18,921	83,896,394	70,206,151	(77,810)	13,612,433
32 Jackson	15,344	34,691,051	8,139,040	(32,174)	26,519,837
33 Jefferson	9,999	5,515,684	3,093,561	(5,115)	2,417,008
34 Lafayette	7,466	6,041,993	1,309,870	(5,604)	4,726,519
35 Lake	169,216	193,051,345	79,699,466	(179,045)	113,172,834
36 Lee	114,335	422,909,268	287,920,098	(392,227)	134,596,943
37 Leon	179,773	164,535,994	74,738,734	(152,599)	89,644,661
38 Levy	22,744	29,373,064	8,541,632	(27,242)	20,804,190
39 Liberty	4,938	8,100,341	1,218,201	(7,513)	6,874,627
40 Madison	11,245	13,352,036	3,638,078	(12,383)	9,701,575
41 Manatee	142,809	217,865,095	127,223,761	(202,059)	90,439,275
42 Marion	189,412	203,299,003	79,940,036	(188,549)	123,170,418
43 Martin	5,980	88,437,725	79,599,476	(82,021)	8,756,228
44 Monroe	0	39,412,675	35,463,702	(36,553)	3,912,420
45 Nassau	21,547	53,571,642	34,267,595	(49,685)	19,254,362
46 Okaloosa	93,792	142,994,415	72,985,923	(132,620)	69,875,872
47 Okeechobee	0	33,406,211	8,428,909	(30,983)	24,946,319
48 Orange	251,319	881,638,486	431,912,404	(817,675)	448,908,407
49 Osceola	165,310	269,019,689	84,533,203	(249,502)	184,236,984
50 Palm Beach	243,634	868,278,019	671,396,010	(805,284)	196,076,725
51 Pasco	321,389	334,464,570	103,354,472	(310,199)	230,799,899
52 Pinellas	155,094	487,206,623	312,923,713	(451,859)	173,831,051
53 Polk	383,564	473,441,803	127,919,926	(439,093)	345,082,784
54 Putnam	35,263	53,753,164	18,076,701	(49,853)	35,626,610
55 St. Johns	127,340	151,838,399	95,399,751	(140,822)	56,297,826
56 St. Lucie	63,515	194,869,959	79,308,699	(180,732)	115,380,528
57 Santa Rosa	140,649	122,246,113	43,098,278	(113,377)	79,034,458
58 Sarasota	71,809	202,974,208	182,690,766	(188,248)	20,095,194
59 Seminole	388,621	304,547,256	133,037,846	(282,452)	171,226,958
60 Sumter	17,327	34,901,047	31,407,361	(32,369)	3,461,317
61 Suwannee	8,226	28,400,842	7,785,075	(26,340)	20,589,427
62 Taylor	14,841	13,353,087	6,410,424	(12,384)	6,930,279
63 Union	1,551	11,638,629	1,322,446	(10,794)	10,305,389
64 Volusia	196,662	295,760,713	136,688,200	(274,303)	158,798,210
65 Wakulla	5,814	25,476,194	6,317,908	(23,628)	19,134,658
66 Walton	9,088	34,347,149	30,916,026	(31,855)	3,399,268
67 Washington	10,097	17,452,145	4,895,583	(16,186)	12,540,376
68 Washington Special	0	1,601,196	0	(1,485)	1,599,711
69 FAMU Lab School	0	2,999,412	0	(2,782)	2,996,630
70 FAU - Palm Beach	0	4,131,398	0	(3,832)	4,127,566
71 FAU - St. Lucie	0	6,857,515	0	(6,360)	6,851,155
72 FSU Lab - Broward	0	3,516,623	0	(3,261)	3,513,362
73 FSU Lab - Leon	0	8,451,481	0	(7,838)	8,443,643
74 UF Lab School	148	6,185,281	0	(5,737)	6,179,544
75 Virtual School	30,691,086	156,473,523	0	(145,121)	156,328,402
Total	36,936,982	13,170,546,225	6,723,428,746	(12,215,010)	6,434,902,469

Sumter County School Board  
"Preparing the Next Generation Today"



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Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Lottery and School Recognition <sup>1</sup>	Class Size Reduction Funding	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	
1 Alachua	67,875,572	1,496,784	28,951,388	98,323,744	62,790,519	8,860,085	71,650,604	169,974,348
2 Baker	21,226,379	206,450	5,298,122	26,730,951	4,169,921	597,987	4,767,908	31,498,859
3 Bay	46,220,876	1,427,727	27,951,912	75,600,515	74,193,664	10,748,956	84,942,620	160,543,135
4 Bradford	11,964,588	178,250	3,517,311	15,660,149	4,723,405	643,905	5,367,310	21,027,459
5 Brevard	211,707,047	4,987,099	80,733,797	297,427,943	147,353,891	19,749,276	167,103,167	464,531,110
6 Broward	588,624,185	14,424,231	299,799,671	902,848,087	666,984,184	97,997,283	764,981,467	1,667,829,554
7 Calhoun	9,414,850	185,515	2,311,088	11,911,453	2,309,250	318,459	2,627,709	14,539,162
8 Charlotte	13,538,877	695,818	17,540,988	31,775,683	63,522,914	9,201,228	72,724,142	104,499,825
9 Citrus	25,644,059	967,868	15,863,721	42,475,648	47,719,678	6,959,313	54,678,991	97,154,639
10 Clay	133,680,767	2,461,959	38,763,811	174,906,537	45,963,261	6,458,861	52,422,122	227,328,659
11 Collier	21,322,271	1,641,498	50,043,002	73,006,771	193,656,823	43,670,577	237,327,400	310,334,171
12 Columbia	37,275,700	613,688	10,508,735	48,398,123	12,564,727	1,824,581	14,389,308	62,787,431
13 Miami-Dade	652,098,421	19,245,591	397,517,801	1,068,861,813	1,053,568,881	93,159,332	1,146,728,213	2,215,590,026
14 DeSoto	16,841,464	47,855	5,169,864	22,059,183	7,298,666	1,035,547	8,334,213	30,393,396
15 Dixie	7,966,263	167,975	2,148,604	10,282,842	2,599,860	363,494	2,963,354	13,246,196
16 Duval	357,244,192	5,075,402	145,228,852	507,548,446	263,417,960	37,862,535	301,280,495	808,828,941
17 Escambia	114,864,684	2,148,515	43,547,769	160,560,968	79,259,446	10,759,721	90,019,167	250,580,135
18 Flagler	26,081,502	779,805	13,632,394	40,493,701	36,148,377	4,966,750	41,115,127	81,608,828
19 Franklin	606,033	0	1,359,973	1,966,006	5,504,975	1,313,468	6,818,443	8,784,449
20 Gadsden	21,607,616	322,721	5,926,750	27,857,087	6,921,634	998,723	7,920,357	35,777,444
21 Gilchrist	10,491,479	153,339	2,798,519	13,443,337	3,442,862	464,513	3,907,375	17,350,712
22 Glades	5,141,645	69,916	1,709,529	6,921,090	2,880,462	410,789	3,291,251	10,212,341
23 Gulf	2,578,636	92,039	1,969,663	4,640,338	6,516,031	1,009,735	7,525,766	12,166,104
24 Hamilton	3,919,942	105,976	1,690,374	5,716,292	4,174,737	550,936	4,725,673	10,441,965
25 Hardee	16,871,995	287,153	5,615,850	22,774,998	8,201,321	1,134,774	9,336,095	32,111,093
26 Hendry	25,865,022	168,997	7,547,833	33,581,852	8,839,377	1,260,601	10,099,978	43,681,830
27 Hernando	69,049,296	583,856	24,357,938	93,991,090	40,550,458	5,879,384	46,429,842	140,420,932
28 Highlands	32,996,814	457,307	12,709,436	46,163,557	24,436,347	3,515,075	27,951,422	74,114,979
29 Hillsborough	623,428,711	8,076,591	223,283,246	854,788,548	355,507,415	47,240,992	402,748,407	1,257,536,955
30 Holmes	14,531,701	133,877	3,274,882	17,940,460	2,398,675	330,730	2,729,405	20,669,865
31 Indian River	13,612,433	724,902	19,684,520	34,021,855	70,206,151	9,705,082	79,911,233	113,933,088
32 Jackson	26,519,837	474,776	7,086,625	34,081,238	8,139,040	1,125,532	9,264,572	43,345,810
33 Jefferson	2,417,008	0	1,040,041	3,457,049	3,093,561	427,171	3,520,732	6,977,781
34 Lafayette	4,726,519	51,640	1,206,512	5,984,671	1,309,870	186,094	1,495,964	7,480,635
35 Lake	113,172,834	1,899,564	44,500,313	159,572,711	79,699,466	11,753,786	91,453,252	251,025,963
36 Lee	134,596,943	4,668,852	96,927,305	236,193,100	287,920,098	40,967,136	328,887,234	565,080,334
37 Leon	89,644,661	1,460,062	36,290,723	127,395,446	74,738,734	10,395,049	85,133,783	212,529,229
38 Levy	20,804,190	194,610	5,901,013	26,899,813	8,541,632	1,271,471	9,813,103	36,712,916
39 Liberty	6,874,627	105,432	1,349,600	8,329,659	1,218,201	169,465	1,387,666	9,717,325
40 Madison	9,701,575	86,494	2,481,665	12,269,734	3,638,078	485,077	4,123,155	16,392,889
41 Manatee	90,439,275	2,028,028	50,994,950	143,462,253	127,223,761	17,914,792	145,138,553	288,600,806
42 Marion	123,170,418	2,003,921	44,428,991	169,603,330	79,940,036	11,106,082	91,046,118	260,649,448
43 Martin	8,756,228	1,022,363	20,344,580	30,123,171	79,599,476	12,881,958	92,481,434	122,604,605
44 Monroe	3,912,420	434,301	9,266,635	13,613,356	35,463,702	14,013,127	49,476,829	63,090,185
45 Nassau	19,254,362	781,338	12,033,546	32,069,246	34,267,595	4,798,233	39,065,828	71,135,074
46 Okaloosa	69,875,872	1,965,125	31,732,112	103,573,109	72,985,923	10,462,528	83,448,451	187,021,560
47 Okeechobee	24,946,319	363,404	6,925,933	32,235,656	8,428,909	1,115,898	9,544,807	41,780,463
48 Orange	448,908,407	8,551,579	211,559,396	669,019,382	431,912,404	62,021,593	493,933,997	1,162,953,379
49 Osceola	184,236,984	3,545,674	61,892,656	249,675,314	84,533,203	12,511,048	97,044,251	346,719,565
50 Palm Beach	196,076,725	8,888,725	205,099,101	410,064,551	671,396,010	87,867,692	759,263,702	1,169,328,253
51 Pasco	230,799,899	3,438,767	73,018,949	307,257,615	103,354,472	15,197,394	118,551,866	425,809,481
52 Pinellas	173,831,051	5,067,913	112,134,000	291,032,964	312,923,713	42,288,516	355,212,229	646,245,193
53 Polk	345,082,784	3,275,847	105,757,045	454,115,676	127,919,926	18,267,298	146,187,224	600,302,900
54 Putnam	35,626,610	420,340	11,724,357	47,771,307	18,076,701	2,564,752	20,641,453	68,412,760
55 St. Johns	56,297,826	2,018,592	34,564,016	92,880,434	95,399,751	13,148,888	108,548,639	201,429,073
56 St. Lucie	115,380,528	2,038,565	43,386,167	160,805,260	79,308,699	11,250,314	90,559,013	251,364,273
57 Santa Rosa	79,034,458	1,368,986	26,747,539	107,150,983	43,098,278	5,857,106	48,955,384	156,106,367
58 Sarasota	20,095,194	2,142,852	46,248,958	68,487,004	182,690,766	29,980,845	212,671,611	281,158,615
59 Seminole	171,226,958	3,705,276	69,066,551	243,998,785	133,037,846	18,814,957	151,852,803	395,851,588
60 Sumter	3,461,317	470,202	8,229,548	12,161,067	31,407,361	5,559,088	36,966,449	49,127,516
61 Suwannee	20,589,427	350,249	6,233,012	27,172,688	7,785,075	1,130,067	8,915,142	36,087,830
62 Taylor	6,930,279	62,354	2,829,353	9,821,986	6,410,424	922,825	7,333,249	17,155,235
63 Union	10,305,389	184,924	2,299,639	12,789,952	1,322,446	178,683	1,501,129	14,291,081
64 Volusia	158,798,210	2,221,382	66,188,385	227,207,977	136,688,200	19,046,716	155,734,916	382,942,893
65 Wakulla	19,134,658	250,926	5,409,087	24,794,671	6,317,908	869,032	7,186,940	31,981,611
66 Walton	3,399,268	486,964	8,126,514	12,012,746	30,916,026	8,077,257	38,993,283	51,006,029
67 Washington	12,540,376	147,105	3,530,291	16,217,772	4,895,583	671,046	5,566,629	21,784,401
68 Washington Special	1,599,711	0	0	1,599,711	0	0	0	1,599,711
69 FAMU Lab School	2,996,630	0	568,376	3,565,006	0	0	0	3,565,006
70 FAU - Palm Beach	4,127,566	57,682	871,762	5,057,010	0	0	0	5,057,010
71 FAU - St. Lucie	6,851,155	122,067	1,632,556	8,605,778	0	0	0	8,605,778
72 FSU Lab - Broward	3,513,362	55,845	883,028	4,452,235	0	0	0	4,452,235
73 FSU Lab - Leon	8,443,643	144,557	1,674,701	10,262,901	0	0	0	10,262,901
74 UF Lab	6,179,544	96,890	1,145,603	7,422,037	0	0	0	7,422,037
75 Virtual School	156,328,402	0	0	156,328,402	0	0	0	156,328,402
State	6,434,902,469	134,582,877	2,983,788,477	9,553,273,823	6,723,428,746	924,291,208	7,647,719,954	17,200,993,777

1. Distributed under revenue code 3344 for Discretionary Lottery and revenue code 3361 for School Recognition. Not considered FEFP for reporting and funds distribution.

# Florida Education Finance Program Distribution of Funds

The amount of GROSS STATE AND LOCAL FEFP DOLLARS for each school district is determined in the following manner.

<div>Unweighted FTE <i>Sumter</i> 7,655.70</div>	x	<div>Program Cost Factors <i>Sumter</i> 1.064906</div>	=	<div>Weighted FTE Students <i>Sumter</i> 8,152.60</div>	x	<div>Base Student Allocation <i>State</i> \$3,582.98</div>	x	<div>District Cost Differential (DCD) <i>Sumter</i> .9659</div>	=	<div>Base Funding <i>Sumter</i> \$28,214,521</div>	+
<div>Declining Enrollment Supplement <i>Sumter</i> \$0</div>	+	<div>Sparsity Supplement <i>Sumter</i> \$32,849</div>	+	<div>0.748 Mill Compression <i>Sumter</i> \$0</div>	+	<div>Safe Schools <i>Sumter</i> \$177,807</div>	+	<div>ESE Guaranteed Allocation <i>Sumter</i> \$2,675,610</div>	+	<div>Supplemental Academic Instruction <i>Sumter</i> \$1,529,114</div>	+
<div>Reading Allocation <i>Sumter</i> \$441,812</div>	+	<div>Merit Award Program (MAP) <i>Sumter</i> \$0</div>	+	<div>DJJ Supplement <i>Sumter</i> \$0</div>	+	<div>Teacher Lead <i>Sumter</i> \$91,642</div>	+	<div>Transportation <i>Sumter</i> \$1,116,722</div>	+	<div>Instructional Materials <i>Sumter</i> \$603,643</div>	+
<div>Minimum Guarantee <i>Sumter</i> \$0</div>	+	<div>Virtual Education Contribution <i>Sumter</i> \$17,327</div>	=	<div>Gross State and Local FEFP <i>Sumter</i> \$34,901,047</div>							
<div>The State then determines the portion of FEFP to be funded by state revenues and the portion to be funded by local real estate tax revenues. Following the allocation, the State adds additional funds to their contribution.</div>											
<div>Gross State and Local FEFP <i>Sumter</i> \$34,901,047</div>	-	<div>Required Local Effort <i>Sumter</i> \$31,407,361</div>	-	<div>Less Proration <i>Sumter</i> \$32,369</div>	=	<div>Net State FEFP <i>Sumter</i> \$3,461,317</div>					
<div>Net State FEFP <i>Sumter</i> \$3,461,317</div>	+	<div>School Recognition / Lottery <i>Sumter</i> \$470,202</div>	+	<div>ClassSize Reduction <i>Sumter</i> \$8,229,548</div>	=	<div>Total State Funding (FEFP) <i>Sumter</i> \$12,161,067</div>					
<div>Total State Funding (FEFP) <i>Sumter</i> \$12,161,067</div>	+	<div>Required Local Effort (4.984 Mills) <i>Sumter</i> \$31,407,361</div>	+	<div>Discretionary Local Effort (.748 Mills) <i>Sumter</i> \$5,559,088</div>	=	<div>Total Potential Funds (State and Local) <i>Sumter</i> \$49,127,516</div>					

\*\*Based on 2012-2013 FEFP 2<sup>nd</sup> Calculation

## **2012-2013 Proposed Millage Rates**

	<b>Certified Final Tax Value DR422</b>	<b>Estimated Tax Value July- Second calc millage rates</b>		<b>ROLLED- BACK RATE</b>
	<u><b>2011-2012</b></u>	<u><b>2012-2013</b></u>		
Tax Value	<b>7,331,002,641</b>	<b>7,741,599,989</b>		<b>7,741,599,989</b>
Required Local Effort	4.2490	4.2340	31,466,817	4.2675
Basic Discretionary	0.7480	0.7480	5,559,088	0.7480
Capital Outlay	<u><b>1.5000</b></u>	<u><b>1.5000</b></u>	11,147,904	<u><b>1.5000</b></u>
	6.4970	6.4820	48,173,809	6.5155
Revenue Generated	45,724,343	48,173,809		48,422,779
				<b>(248,970)</b>

## State Funding Comparison

1st FEFP Calculation 2012-13					
District	UFTE	WFTE	TOTAL FUNDING**	AVG FUNDING UFTE	AVG FUNDING WFTE
Sumter	7,655.70	8,152.60	48,657,314.00	6,355.70	5,968.32
State	2,694,617.29	2,921,866.99	17,066,410,900.00	6,333.52	5,840.93

**Below/Above State Average:**

**22.18**

**127.39**

\*\* School Recognition Allocation and Map Allocation has been excluded from this calculation since they are performance based disbursements not used for operational costs.

**This year's proposed school millage rate** (a mill is equal to one dollar of taxes for every \$1,000 of the assessed value of a property) for Sumter County is 6.482, decreasing last year's rate of 6.497. By far the biggest portion of that rate (4.234) is set annually by the Florida Legislature.

This portion of the millage rate is called the Required Local Effort (RLE), and school districts must levy this amount in order to receive state funding. The state also sets what's called the Basic Discretionary Millage, which this year is .748 mills and the District Cost Differential (DCD), an adjustment that recognizes differences in the cost of living among districts. The DCD for Sumter School District this year is .9659. It surprises many citizens to learn that unlike taxes levied by most other governmental entities in Florida, the majority of their school taxes are actually set by the legislature, not their local school boards.

## ACHIEVING



### 2012-2013 Proposed Millage

Local Required Effort	4.234
Discretionary	.748
<u>Capital Improvement</u>	<u>1.500</u>
Total	6.482

#### **Impact on a \$125,000 home with a \$25,000 homestead exemption:**

**Assessed Value:** \$125,000  
**Homestead Exemption:** \$ 25,000  
**Taxable Value:**

**\$100,000 @ 6.482= \$648.20**  
**(2012-2013 proposed millage rate)**

**\$100,000 @ 6.497 = \$649.70**  
**(2011-2012 millage rate)**

**Total Change in taxes = (\$1.50)**  
**(assuming no change in assessed value of home)**

# Impact of Changes in 2012-2013 Proposed Millage Rates

A person with assessed property values of:

		<u>Taxes</u>	
100,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
75,000.00	0.006497 (11-12 Millage Rate)	\$487.28	
	0.006482 (12-13 Proposed Millage Rate)	\$486.15	-\$1.13
125,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
100,000.00	0.006497 (11-12 Millage Rate)	\$649.70	
	0.006482 (12-13 Proposed Millage Rate)	\$648.20	-\$1.50
188,756.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
163,756.00	0.006497 (11-12 Millage Rate)	\$1,063.92	
	0.006482 (12-13 Proposed Millage Rate)	\$1,061.47	-\$2.46
175,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
150,000.00	0.006497 (11-12 Millage Rate)	\$974.55	
	0.006482 (12-13 Proposed Millage Rate)	\$972.30	-\$2.25
250,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
225,000.00	0.006497 (11-12 Millage Rate)	\$1,461.83	
	0.006482 (12-13 Proposed Millage Rate)	\$1,458.45	-\$3.38

If assessed property values increase:

The amount of taxes will increase \$6.482 per \$1,000.00 increase.



## **NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY**

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

This tax is in addition to the school board's proposed tax of 4.982 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$11,147,904.00 to be used for the following projects:

### **CONSTRUCTION AND REMODELING**

Land	South Sumter High School Physical -
Master Planning School Campuses	Education Facilities
District Wide Covered Walkways	South Sumter High School Classrooms
District Wide Sewer Connections	

### **MAINTENANCE, RENOVATION, AND REPAIR**

Maintenance & Improvements-District Wide	HVAC-District Wide
Safety-to-Life Corrections-District Wide	Lighting-District Wide
Roof Repairs-District Wide	Flooring-District Wide
ADA Corrections-District Wide	Sports Complex-Various Schools
Fencing-District Wide	Telephone Systems-District Wide
Paving-District Wide	Security Systems-District Wide
Gym Floors-Various Schools	Painting-District Wide
Fire Safety-District Wide	Playgrounds-Various Schools

### **MOTOR VEHICLE PURCHASES**

Purchase of three (3) School Buses	Purchase motor vehicles
------------------------------------	-------------------------

### **NEW AND REPLACEMENT EQUIPMENT, COMPUTERS AND ELECTRONIC LEARNING DEVICES, AND ENTERPRISE RESOURCE SOFTWARE**

District Wide Furniture & Equipment to include copier leases  
Enterprise Technology

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

Bushnell Elementary	Wildwood Middle
Webster Elementary	South Sumter High
Wildwood Elementary	West Street School
South Sumter Middle	District Administrative Complex

### **PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITE**

The Village Charter School

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

Insurance premiums on district plants

### **PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES**

District Wide Lease of Portable Classrooms

All concerned citizens are invited to a public hearing to be held on July 31, 2012 at 5:30 p.m., in the Sumter County School District Board Room, 2680 WC 476, Bushnell, Florida 33513.

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

# Budget Summary from Notice of Tax for School Capital Outlay Advertisement

## BUDGET SUMMARY

THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF SUMTER COUNTY ARE 1.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

FISCAL YEAR 2012-2013							
PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:				PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:			
Required Local Effort (including Prior Period Funding Adjustment Millage)	4.2340	Discretionary Critical Needs (Operating or Capital)	0.0000	Operating or Capital Not to Exceed 2 Years			0.0000
Local Capital Improvement (Capital Outlay)	1.5000			Debt Service			0.0000
Discretionary Operating	0.7480	Additional Millage Not to Exceed 4 Years (Operating)	0.0000	<b>TOTAL MILLAGE:</b>			<b>6.4820</b>
Discretionary Capital Improvement	0.0000						
ESTIMATED REVENUES:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	INTERNAL SERVICE	TRUST & AGENCY	TOTAL ALL FUNDS
Federal Sources	\$ 58,000.00	7,637,492.21					7,695,492.21
State Sources	12,998,552.00	60,000.00	\$ 397,771.00	\$ 987,879.00			14,444,202.00
Local Sources	37,623,950.10	524,500.00	30,000.00	11,147,904.00	\$ 6,060,000.00	\$ 1,052,747.00	56,439,101.10
<b>TOTAL SOURCES</b>	<b>50,680,502.10</b>	<b>8,221,992.21</b>	<b>427,771.00</b>	<b>12,135,783.00</b>	<b>6,060,000.00</b>	<b>1,052,747.00</b>	<b>78,578,795.31</b>
Transfers In	6,773,737.61	-	2,337,489.63				9,111,227.24
Fund/Net Asset Balances	8,163,359.74	565,529.45	293,264.94	5,383,402.95	2,107,146.49	392,791.00	16,905,494.57
<b>TOTAL REVENUES, TRANSFERS AND FUND/NET ASSET BALANCES</b>	<b>65,617,599.45</b>	<b>8,787,521.66</b>	<b>3,058,525.57</b>	<b>17,519,185.95</b>	<b>8,167,146.49</b>	<b>1,445,538.00</b>	<b>104,595,517.12</b>
EXPENDITURES							
Instruction	41,875,679.54	2,379,911.00					44,255,590.54
Pupil Personnel Services	2,038,641.00	489,506.00					2,528,147.00
Instructional Media Services	713,974.82	-					713,974.82
Instructional & Curriculum Development Services	848,137.00	1,193,029.00					2,041,166.00
Instructional Staff Training Services	625,874.33	695,457.52					1,321,331.85
Instructional Related Technology	730,138.00	-					730,138.00
School Board of Education	497,591.00	-					497,591.00
General Administration	445,620.00	155,926.69					601,546.69
School Administration	2,688,969.00	85,096.00					2,774,065.00
Facilities Acquisition and Construction	184,764.00	1,000.00		6,499,566.00			6,685,330.00
Fiscal Services	549,404.00						549,404.00
Food Services	5,040.00	3,204,051.22					3,209,091.22
Central Services	971,848.74	22,642.00			6,051,192.00		7,045,682.74
Pupil Transportation Services	3,312,242.37	21,639.00					3,333,881.37
Operation of Plant	3,938,638.77	-					3,938,638.77
Maintenance of Plant	1,940,648.00	-					1,940,648.00
Administrative Technology Services	599,053.00	-					599,053.00
Community Services	33,900.00						33,900.00
Debt Service	50,000.00		2,797,045.89				2,847,045.89
Internal Funds Disbursement	-					1,064,832.00	1,064,832.00
<b>TOTAL EXPENDITURES</b>	<b>62,050,163.57</b>	<b>8,248,258.43</b>	<b>2,797,045.89</b>	<b>6,499,566.00</b>	<b>6,051,192.00</b>	<b>1,064,832.00</b>	<b>86,711,057.89</b>
Transfers Out	-			9,111,227.24			9,111,227.24
Fund/Net Asset Balances	3,567,435.88	539,263.23	261,479.68	1,908,392.71	2,115,954.49	380,706.00	8,773,231.99
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, AND FUND/NET ASSET BALANCES</b>	<b>\$ 65,617,599.45</b>	<b>\$ 8,787,521.66</b>	<b>\$ 3,058,525.57</b>	<b>\$ 17,519,185.95</b>	<b>\$ 8,167,146.49</b>	<b>\$ 1,445,538.00</b>	<b>\$ 104,595,517.12</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

## Proposed Millage Rates for Surrounding Districts

	Required Local Effort	Discretionary Operating	Critical Operating Needs	Capital Outlay	Debt Service	Total
SUMTER	4.234	0.748	0	1.500	0	6.482
MARION	5.423	0.748	1.000	1.500	0	8.671
LAKE	5.072	0.748	0	1.500	0	7. 320
CITRUS	5.141	0.748	0.25	1.500	0	7.639
HERNANDO	5.206	0.748	0	1.500	0	7.454

7/18/2012 9:00 AM  
2012-13 FEFP Second Calculation.xlsx  
RLE 90% Adj

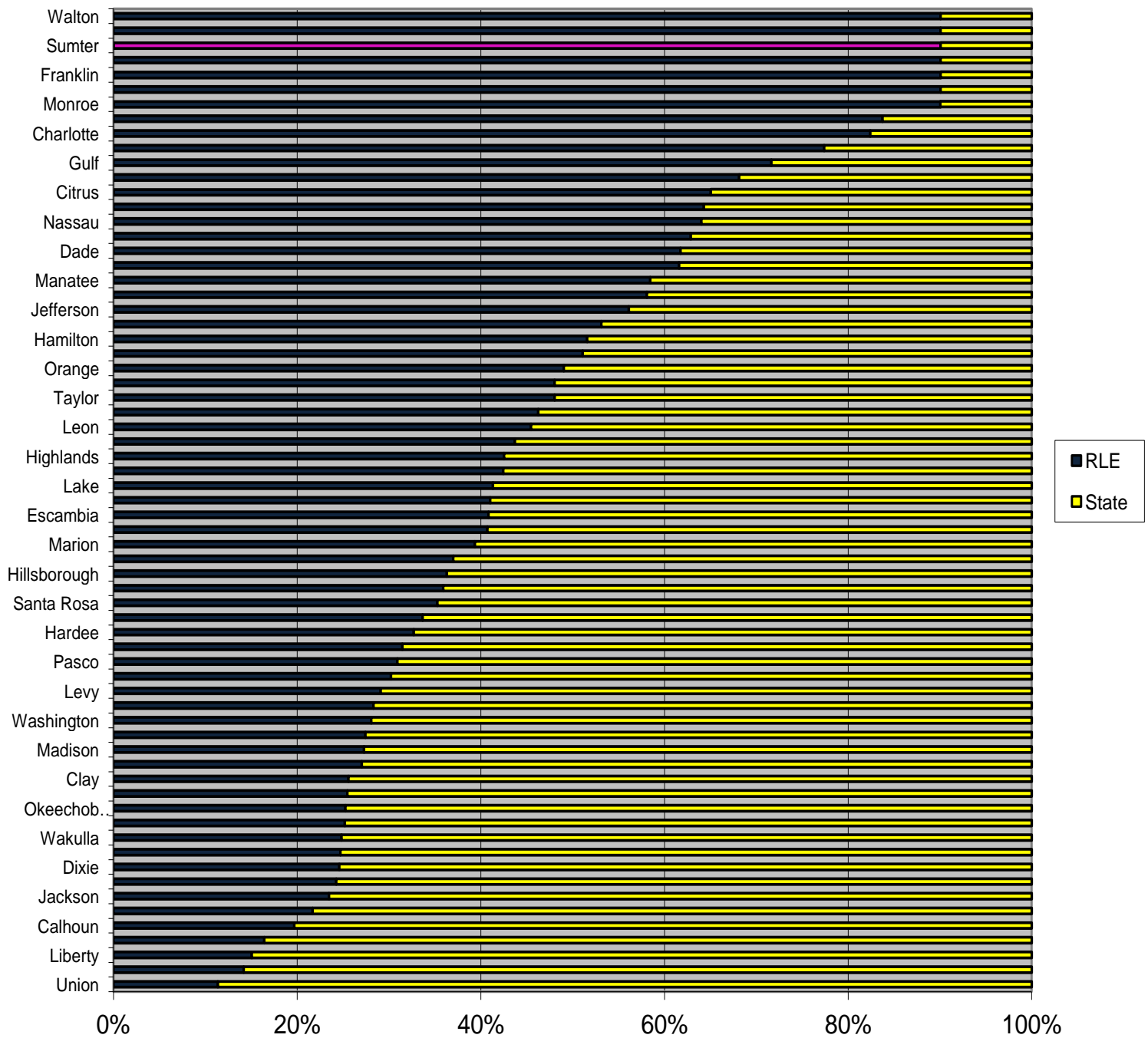
## Florida Department of Education

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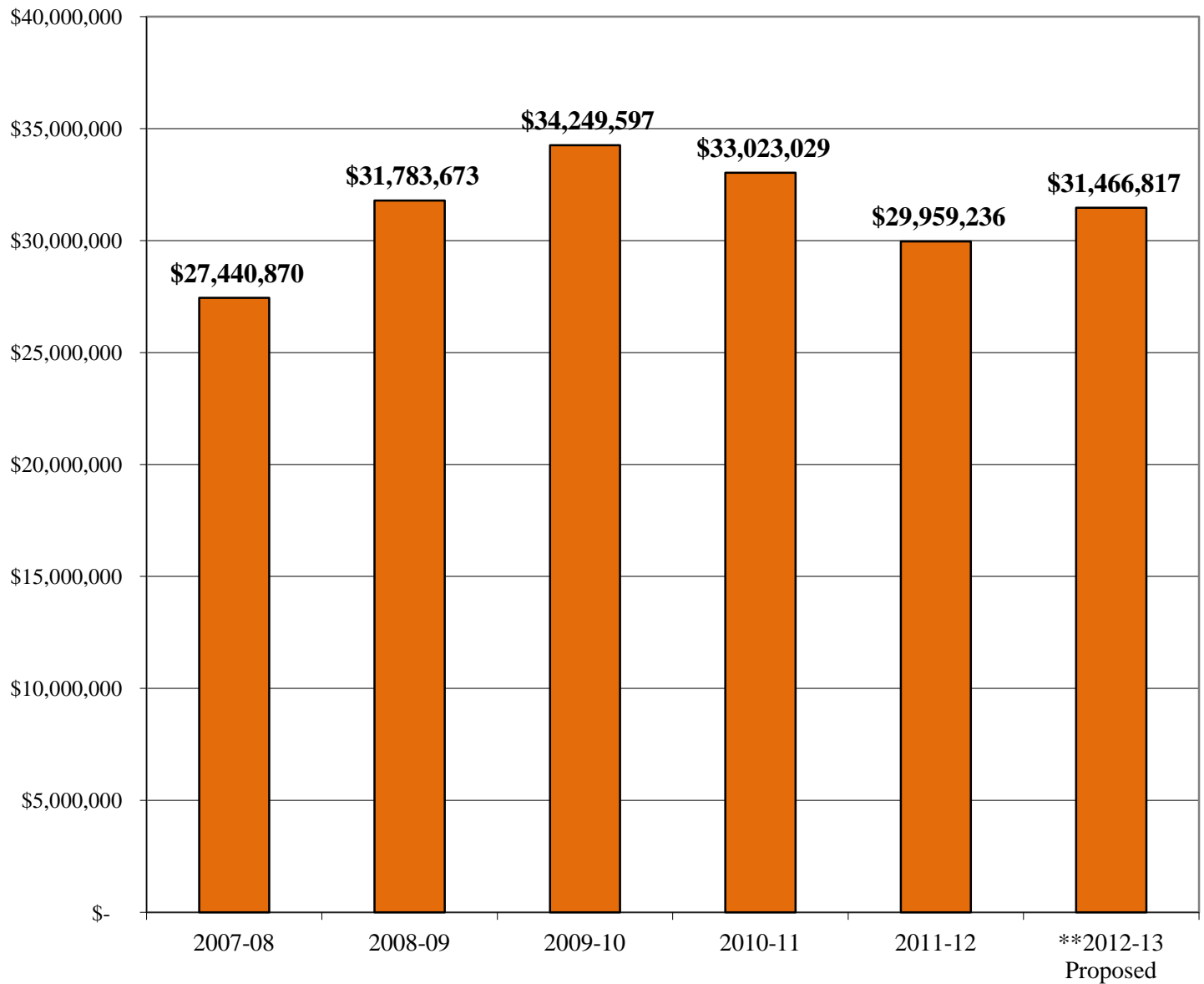
2012-13 FEFP Second Calculation  
Required Local Effort, 90% Adjustment, Millage, and Total

District	2012-13 School Taxable Value	Unequalized Required Local Effort	Gross State & Local FEFP	90% Gross State & Local FEFP	Unequalized RLE Amount Above 90% FEFP	Equalized or Average Millage	Less: Millage to 90%	2012-13 Adjusted RLE Millage	2012-13 Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	12,338,575,890	62,790,519	130,787,390	117,708,651	0	5.301	0.000	5.301	62,790,519
2 Baker	832,758,312	4,169,921	25,419,876	22,877,888	0	5.216	0.000	5.216	4,169,921
3 Bay	14,969,023,087	74,193,664	120,526,322	108,473,690	0	5.163	0.000	5.163	74,193,664
4 Bradford	896,703,716	4,723,405	16,703,485	15,033,137	0	5.487	0.000	5.487	4,723,405
5 Brevard	27,502,891,297	147,353,891	359,394,258	323,454,832	0	5.581	0.000	5.581	147,353,891
6 Broward	136,471,261,280	666,984,184	1,256,773,963	1,131,096,567	0	5.091	0.000	5.091	666,984,184
7 Calhoun	443,486,212	2,309,250	11,734,984	10,561,486	0	5.424	0.000	5.424	2,309,250
8 Charlotte	12,813,652,544	63,522,914	77,133,328	69,419,995	0	5.164	0.000	5.164	63,522,914
9 Citrus	9,691,557,319	47,719,678	73,431,841	66,088,657	0	5.129	0.000	5.129	47,719,678
10 Clay	8,994,626,566	45,963,261	179,810,793	161,829,714	0	5.323	0.000	5.323	45,963,261
11 Collier	60,815,754,454	301,665,603	215,178,661	193,660,795	108,004,808	5.167	1.850	3.317	193,665,823
12 Columbia	2,540,915,774	12,564,727	49,886,694	44,898,025	0	5.151	0.000	5.151	12,564,727
13 Miami-Dade	205,595,276,179	1,053,568,881	1,707,250,690	1,536,525,621	0	5.338	0.000	5.338	1,053,568,881
14 DeSoto	1,442,104,862	7,298,666	24,162,540	21,746,286	0	5.272	0.000	5.272	7,298,666
15 Dixie	506,203,202	2,599,860	10,575,932	9,518,339	0	5.350	0.000	5.350	2,599,860
16 Duval	52,727,461,228	263,417,960	621,238,319	559,114,487	0	5.204	0.000	5.204	263,417,960
17 Escambia	14,984,014,979	79,259,446	194,304,337	174,873,903	0	5.510	0.000	5.510	79,259,446
18 Flagler	6,916,708,211	36,148,377	62,287,648	56,058,883	0	5.444	0.000	5.444	36,148,377
19 Franklin	1,829,138,293	8,634,118	6,116,681	5,505,013	3,129,105	4.917	1.782	3.135	5,504,975
20 Gadsden	1,390,824,761	6,921,634	28,555,734	25,700,161	0	5.184	0.000	5.184	6,921,634
21 Gilchrist	646,882,228	3,442,862	13,947,276	12,552,548	0	5.544	0.000	5.544	3,442,862
22 Glades	572,065,107	2,880,462	8,029,554	7,226,599	0	5.245	0.000	5.245	2,880,462
23 Gulf	1,406,159,594	6,516,031	9,103,110	8,192,799	0	4.827	0.000	4.827	6,516,031
24 Hamilton	767,234,365	4,174,737	8,102,193	7,291,974	0	5.668	0.000	5.668	4,174,737
25 Hardee	1,580,289,026	8,201,321	25,096,592	22,586,933	0	5.406	0.000	5.406	8,201,321
26 Hendry	1,755,516,647	8,839,377	34,736,615	31,262,954	0	5.245	0.000	5.245	8,839,377
27 Hernando	8,187,644,911	40,550,458	109,701,497	98,731,347	0	5.159	0.000	5.159	40,550,458
28 Highlands	4,895,101,655	24,436,347	57,486,477	51,737,829	0	5.200	0.000	5.200	24,436,347
29 Hillsborough	65,787,924,029	355,507,415	979,844,882	881,860,394	0	5.629	0.000	5.629	355,507,415
30 Holmes	460,575,011	2,398,675	16,946,093	15,251,484	0	5.425	0.000	5.425	2,398,675
31 Indian River	13,515,321,926	70,206,151	83,896,394	75,506,755	0	5.411	0.000	5.411	70,206,151
32 Jackson	1,567,418,544	8,139,040	34,691,051	31,221,946	0	5.409	0.000	5.409	8,139,040
33 Jefferson	594,878,902	3,093,561	5,515,684	4,964,116	0	5.417	0.000	5.417	3,093,561
34 Lafayette	259,154,446	1,309,870	6,041,993	5,437,794	0	5.265	0.000	5.265	1,309,870
35 Lake	16,368,351,124	79,699,466	193,051,345	173,746,211	0	5.072	0.000	5.072	79,699,466
36 Lee	57,050,935,603	287,920,098	422,909,268	380,618,341	0	5.257	0.000	5.257	287,920,098
37 Leon	14,476,171,065	74,738,734	164,535,994	148,082,395	0	5.378	0.000	5.378	74,738,734
38 Levy	1,770,653,447	8,541,632	29,373,064	26,435,758	0	5.025	0.000	5.025	8,541,632
39 Liberty	235,997,721	1,218,201	8,100,341	7,290,307	0	5.377	0.000	5.377	1,218,201
40 Madison	675,519,594	3,638,078	13,352,036	12,016,832	0	5.610	0.000	5.610	3,638,078
41 Manatee	24,948,183,527	127,223,761	217,865,095	196,078,586	0	5.312	0.000	5.312	127,223,761
42 Marion	15,466,357,820	79,940,036	203,299,003	182,969,103	0	5.384	0.000	5.384	79,940,036
43 Martin	17,939,446,382	88,503,182	88,437,725	79,593,953	8,909,229	5.139	0.517	4.622	79,599,476
44 Monroe	19,514,715,142	96,499,486	39,412,675	35,471,408	61,028,078	5.151	3.258	1.893	35,463,702
45 Nassau	6,682,031,294	34,267,595	53,571,642	48,214,478	0	5.342	0.000	5.342	34,267,595
46 Okaloosa	14,570,142,514	72,985,923	142,994,415	128,694,974	0	5.218	0.000	5.218	72,985,923
47 Okeechobee	1,554,002,480	8,428,909	33,406,211	30,065,590	0	5.650	0.000	5.650	8,428,909
48 Orange	86,371,425,332	431,912,404	881,638,486	793,474,637	0	5.209	0.000	5.209	431,912,404
49 Osceola	17,422,916,358	84,533,203	269,019,689	242,117,720	0	5.054	0.000	5.054	84,533,203
50 Palm Beach	133,036,112,620	671,396,010	868,278,019	781,450,217	0	5.257	0.000	5.257	671,396,010
51 Pasco	21,163,929,301	103,354,472	334,464,570	301,018,113	0	5.087	0.000	5.087	103,354,472
52 Pinellas	58,891,093,300	312,923,713	487,206,623	438,485,961	0	5.535	0.000	5.535	312,923,713
53 Polk	25,439,084,096	127,919,926	473,441,803	426,097,623	0	5.238	0.000	5.238	127,919,926
54 Putnam	3,571,679,991	18,076,701	53,753,164	48,377,848	0	5.272	0.000	5.272	18,076,701
55 St. Johns	18,311,173,953	95,399,751	151,838,399	136,654,559	0	5.427	0.000	5.427	95,399,751
56 St. Lucie	15,667,215,694	79,308,699	194,869,959	175,382,963	0	5.273	0.000	5.273	79,308,699
57 Santa Rosa	8,156,620,527	43,098,278	122,246,113	110,021,502	0	5.504	0.000	5.504	43,098,278
58 Sarasota	41,751,400,094	220,006,498	202,974,208	182,676,787	37,329,711	5.489	0.931	4.558	182,690,766
59 Seminole	26,201,756,304	133,037,846	304,547,256	274,092,530	0	5.289	0.000	5.289	133,037,846
60 Sumter	7,741,599,989	42,168,805	34,901,047	31,410,942	10,757,863	5.674	1.448	4.226	31,407,361
61 Suwannee	1,573,734,376	7,785,075	28,400,842	25,560,758	0	5.153	0.000	5.153	7,785,075
62 Taylor	1,285,128,060	6,410,424	13,353,087	12,017,778	0	5.196	0.000	5.196	6,410,424
63 Union	248,834,587	1,322,446	11,638,629	10,474,766	0	5.536	0.000	5.536	1,322,446
64 Volusia	26,524,504,827	136,688,200	295,760,713	266,184,642	0	5.368	0.000	5.368	136,688,200
65 Wakulla	1,210,215,927	6,317,908	25,476,194	22,928,575	0	5.438	0.000	5.438	6,317,908
66 Walton	11,248,408,398	61,756,462	34,347,149	30,912,434	30,844,028	5.719	2.856	2.863	30,916,026
67 Washington	934,499,895	4,895,583	17,452,145	15,706,931	0	5.457	0.000	5.457	4,895,583
68 Washington Special	0	0	1,601,196	1,441,076	0	0	0	0	0
69 FAMU Lab School	0	0	2,999,412	2,699,471	0	0	0	0	0
70 FAU - Palm Beach	0	0	4,131,398	3,718,258	0	0	0	0	0
71 FAU - St. Lucie	0	0	6,857,515	6,171,764	0	0	0	0	0
72 FSU Lab - Broward	0	0	3,516,623	3,164,961	0	0	0	0	0
73 FSU Lab - Leon	0	0	8,451,481	7,606,333	0	0	0	0	0
74 UF Lab	0	0	6,185,281	5,566,753	0	0	0	0	0
75 Virtual School	0	0	156,473,523	140,826,171	0	0	0	0	0
State	1,373,702,945,899	6,983,423,771	13,170,546,225	11,853,491,611	260,002,822			5.295	6,723,428,746

## Sumter County School Board Required Local Effort / FEFP State Funding 2012-2013

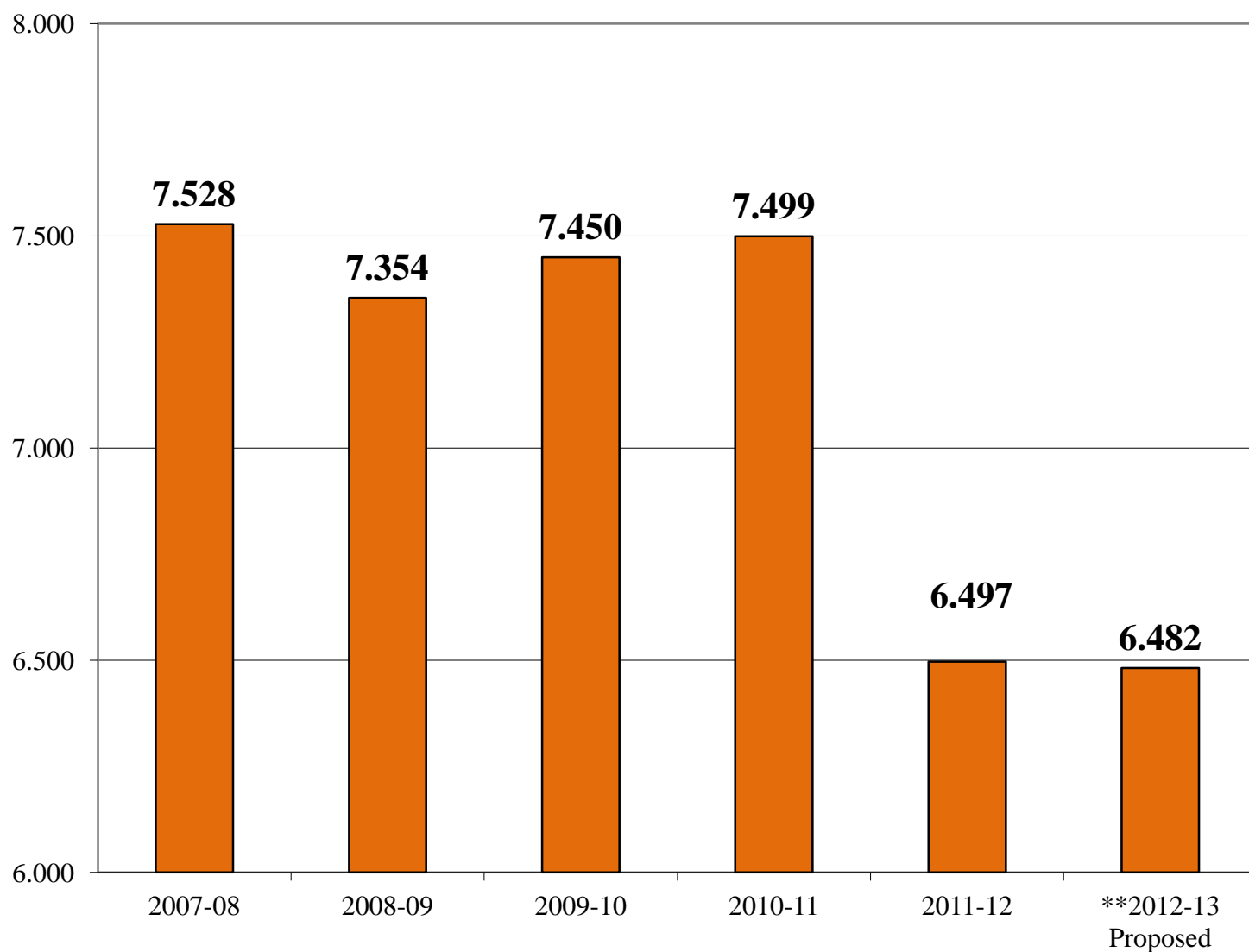


## State Mandated Required Local Effort in Sumter



\*\*Based on 2012-13 FEFP 2nd Calc

## Sumter County School Board Millage Years Compared

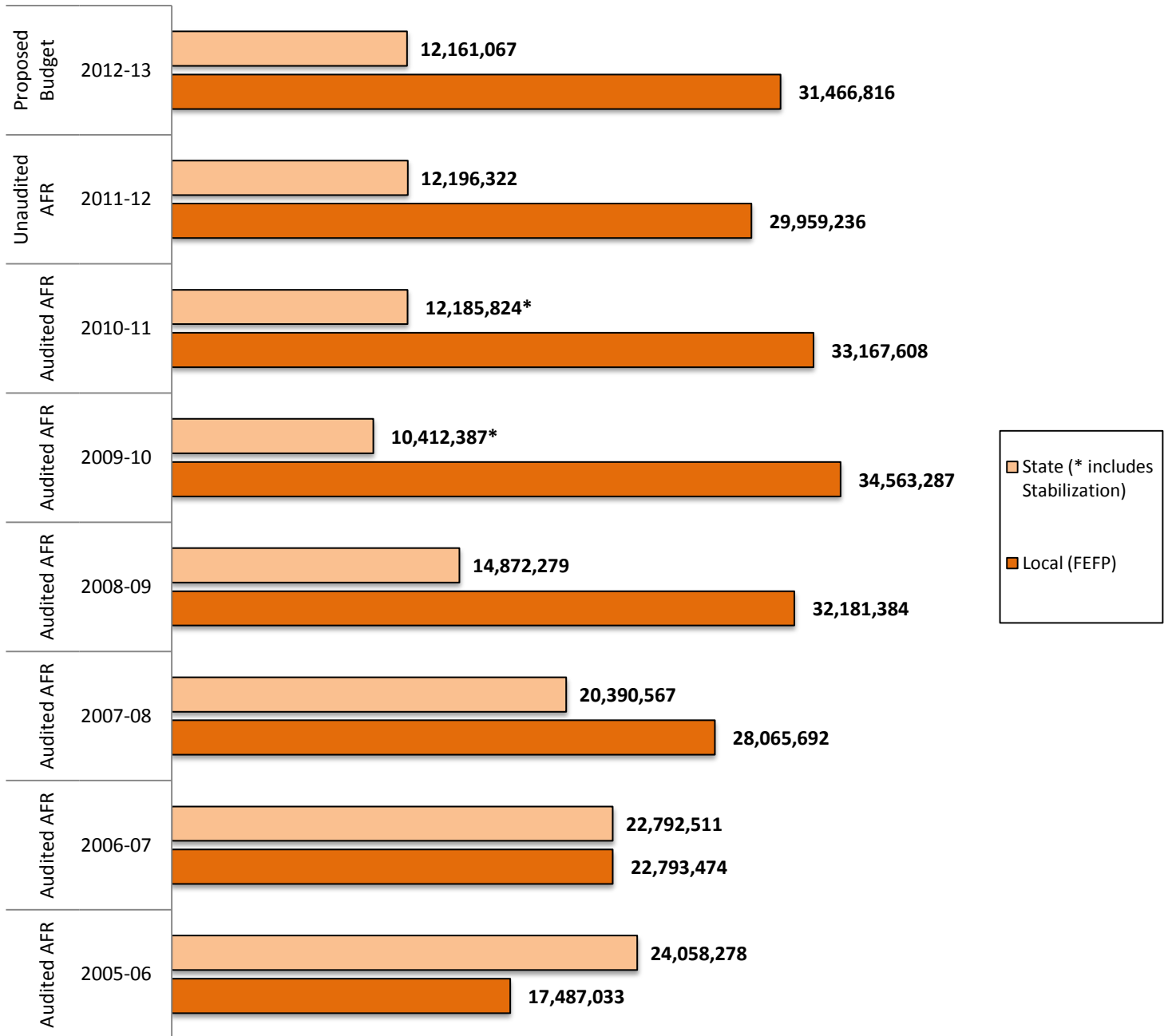


# Local Tax Revenue

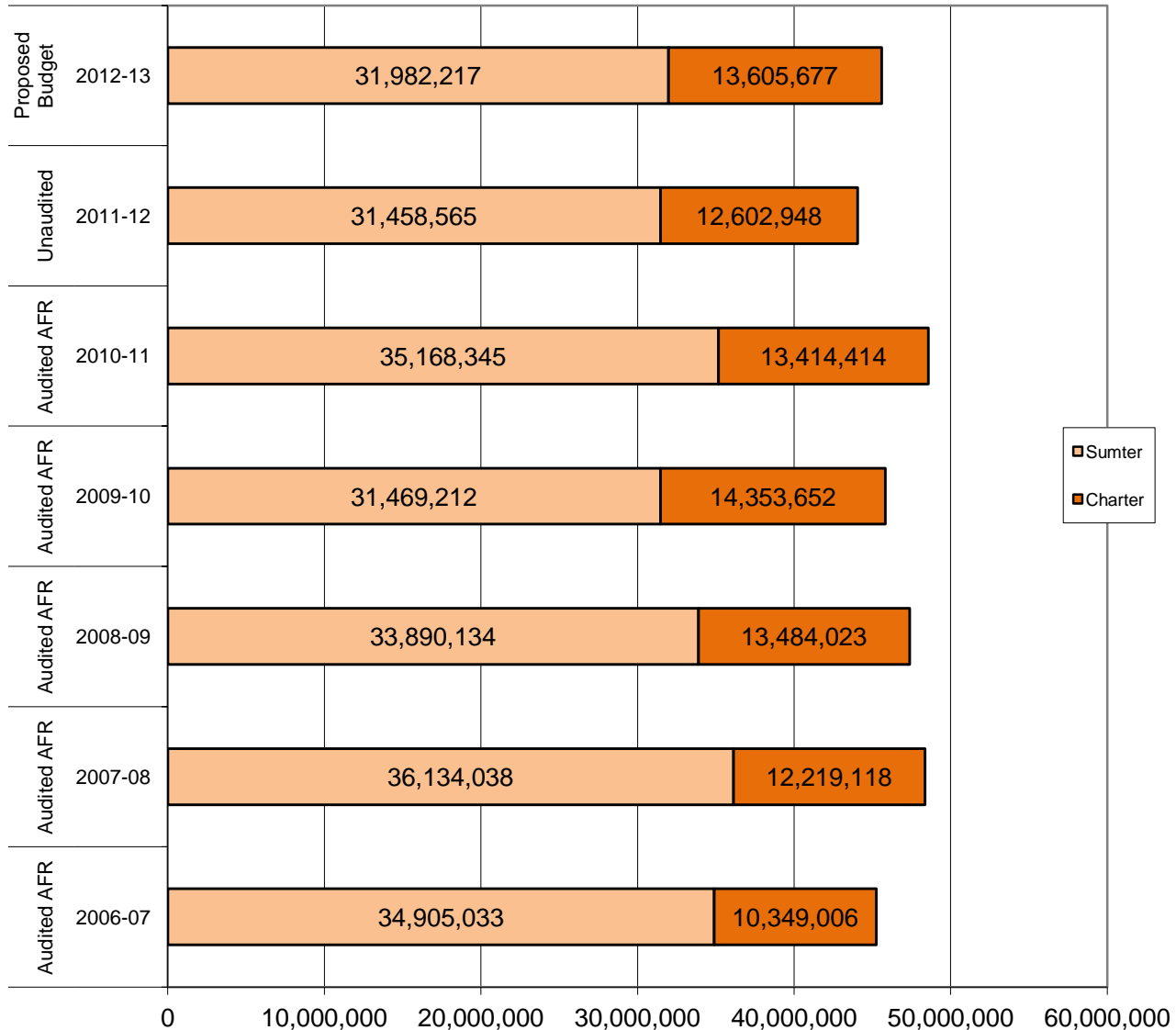




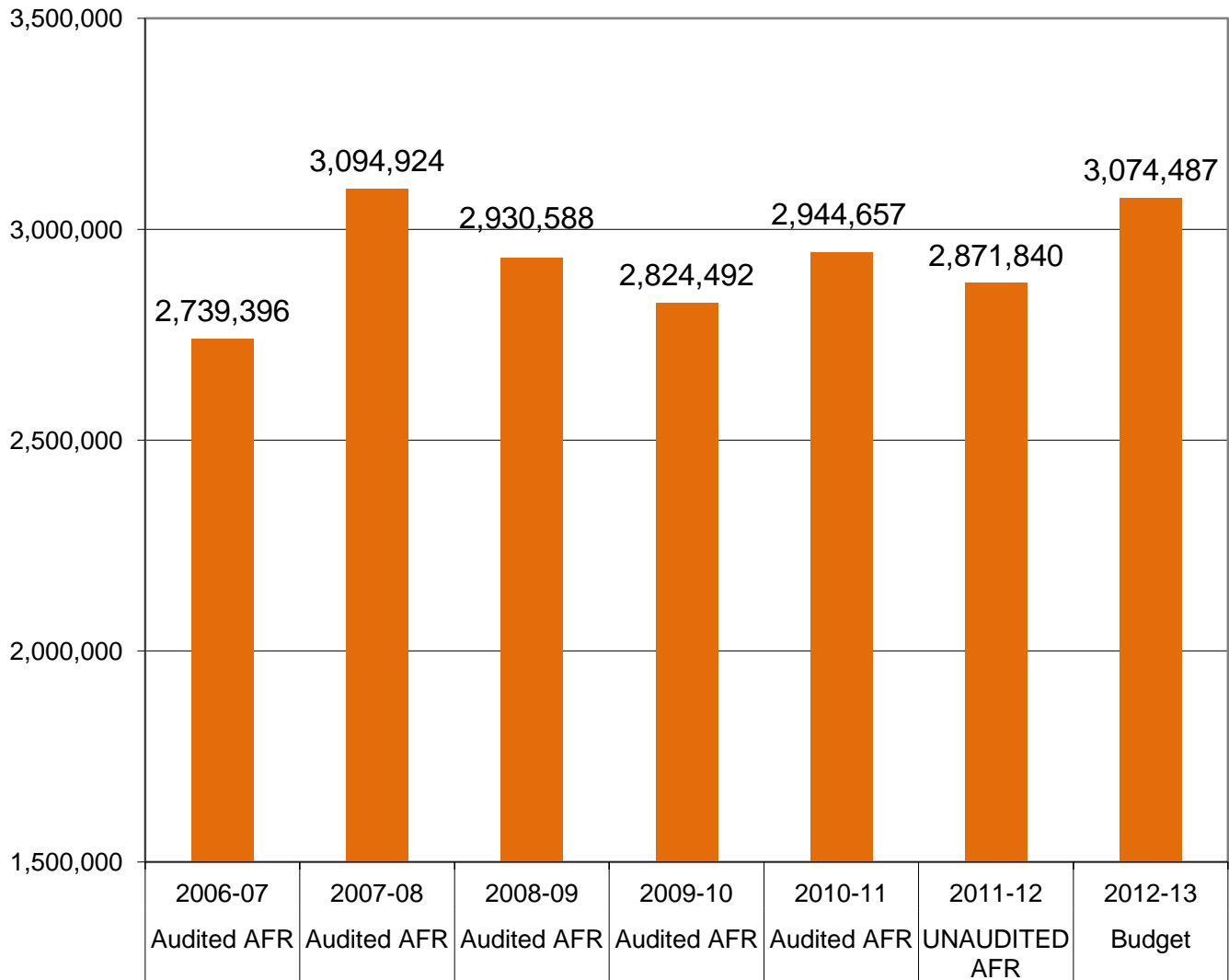
## FEFP General Fund Revenue State And Local



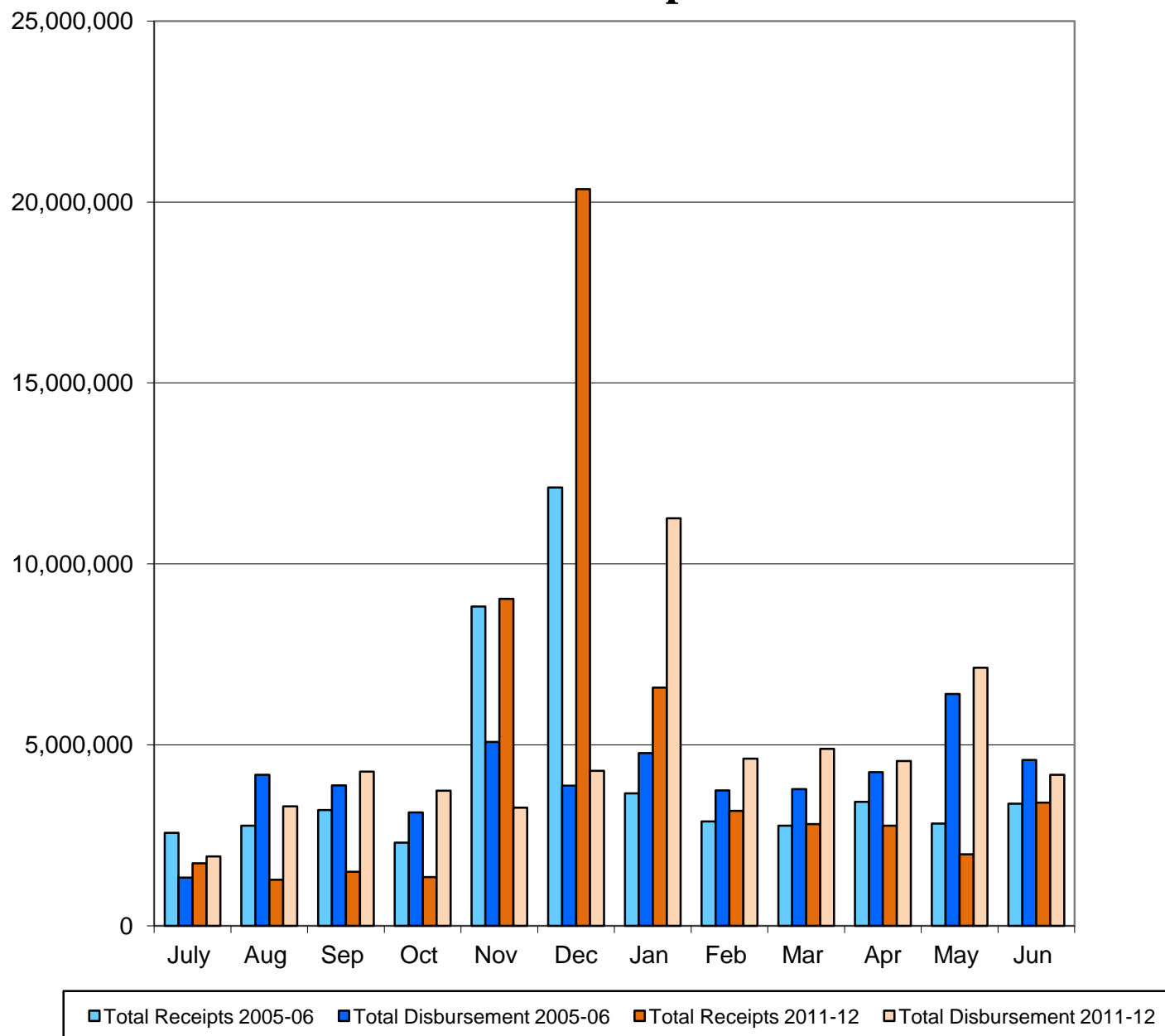
## FEFP Funding Sumter/Charter (Less Transportation and Pre-K)



# Transportation



## SCSB General Fund Cash Flow 2 Year Comparison



## General Fund Revenue Highlights

The 2012-2013 budget approved by the Legislative provides dollars for statewide growth and implementation of the 10<sup>th</sup> year of class size reduction amendment. Sumter County continues to focus on student achievement in the classroom. The following are state allocation adjustments from the 2011-12 2<sup>nd</sup> Calculation to 2012-2013 2<sup>nd</sup> Calculation:

- Instructional Materials: Sumter County Public Schools will receive \$603,643, an increase of \$13,893 from 2011-12, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Sumter County Public Schools will receive \$1,116,722 to provide transportation services to students. In 2011-12, Sumter County Schools received \$1,113,802, but spent \$2,871,792.
- School Recognition Program: Sumter County Public Schools which obtained a grade of “A” in 2011-12 will receive approximately \$100 per student in 2012-13.
- Sparsity Supplement: Sumter County Public Schools will receive \$32,849, a decrease of \$131,774. In 2010-11, Sumter County Schools received \$269,234, a decrease of \$236,385.
- Teacher Lead Program: All full-time teachers will receive approximately \$160 to be used toward the purchase of classroom supplies so that all students will have the materials they need for daily lessons.
- Class Size Reduction: Sumter County Public Schools will receive \$8,229,548, an increase of \$234,518 over 2011-12, towards the implementation of the class size reduction amendment.
- The base student allocation has increased to \$3,582.98 from \$3,479.22 in 2011-2012. In 2010-2011, the base student allocation was \$3,623.76, a difference of \$40.78.

The 2012-2013 Budget priorities continue to focus on, but are not limited to, the following:

- Outstanding education for all students
- Salary compensation and continued employment for all employees,
- Fiscal responsibility in current economic environment
- Meeting class size reduction requirements,
- Protecting investment in buildings, vehicles, etc..., and
- Ensuring a safe and orderly environment for all students.

## General Fund – Revenue

	2008-2009	2009-2010	2010-2011	2011-2012	2012-2013
	<u>Audited Revenue</u>	<u>Audited Revenue</u>	<u>Audited Revenue</u>	<u>Unaudited Revenue</u>	<u>Projected Revenue</u>
Federal Sources	68,597	57,077	58,983	59,888	58,000
State Sources	14,872,279	8,971,116	10,691,460	13,024,318	12,998,552
Local Sources	36,791,326	40,004,276	40,699,181	35,985,905	37,623,950
Total Revenues	51,732,202	49,032,469	51,449,624	49,070,112	50,680,502

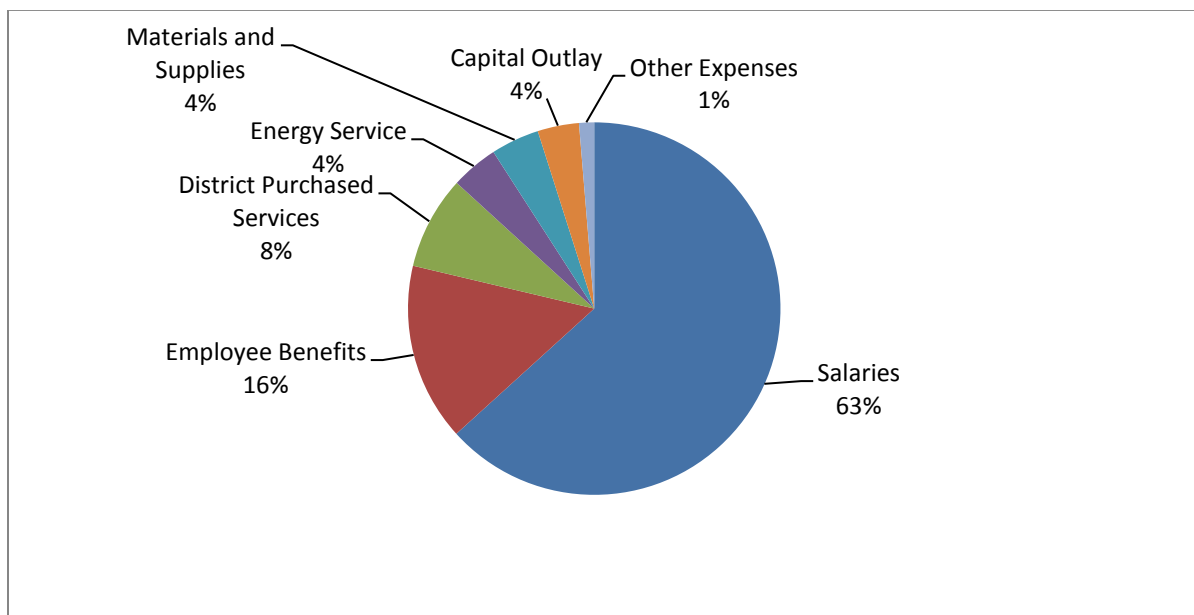
Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC). Federal revenue for federal grants such as Title I, IDEA, Stimulus, Fiscal Stabilization, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

State sources of revenue include the State's portion of the Florida Education Finance Program (FEFP) funding, including restricted categorical dollars earmarked for Class Size Reduction.

Local sources of revenue include the Sumter County portion of Florida Education Finance Program (FEFP) funding, including restricted dollars such as the Pre-Kindergarten program and other miscellaneous items such as interest, indirect cost and fees.

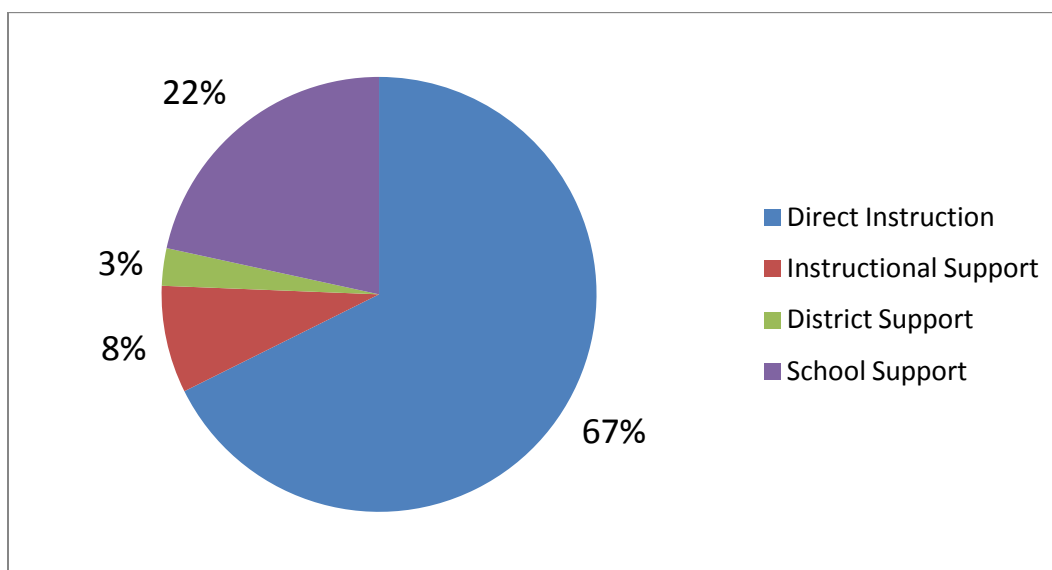
## General Fund-Expense by Object

Excluding Charter School



## General Fund-Appropriations by Function

Excluding Charter School



**67%**

**Direct Instruction:**

K-12 Basic  
Exceptional Programs  
At Risk Programs  
Vocational Job Prep  
Adult Vocational  
Adult General

**8%**

**Instructional Support:**

Pupil Personnel Services  
Instructional Media  
Instructional & Curriculum Dev.  
Instructional Staff Training  
Instructional Related Training

**3%**

**District Support:**

Board of Education  
General Admin.  
Facilities & Acquisition  
Fiscal Services

**22%**

**School Support:**

School Admin.  
Operation of Plant  
Maintenance of Plant  
Community Services  
Pupil Transportation  
Central Services  
Admin. Tech. Svcs.

# Helpful Links

School Board of Sumter County website

<http://www.sumter.k12.fl.us>

Florida Department of Education

<http://www.fldoe.org>

Florida Department of Education-Office of Funding and Financial Reporting

<http://www.fldoe.org/fejp/>

FCAT Information

<http://fcats.fldoe.org/>