

## **2013-2014 BUDGET**

### **SUPPLEMENTARY BUDGET INFORMATION**

#### **Board Members**

Christine S. Norris, Chair  
Kathie L. Joiner, Vice Chair  
Haydn L. Evans  
Kenneth P. Jones  
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**

### **TELEPHONE**

**(352) 793-2315**

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#### **Transportation**

**793-5705 Fax 793-1083**

#### **The Villages Charter Schools**

**352-259-2350**

**Fax 352-259-3850**

Dear School Board Members and Citizens of Sumter County,

I am pleased to present to you the 2013-2014 budget for the Sumter County School District. The total budget is a little more than \$106 million. The largest portion of the budget is from our General Fund or operating budget of \$70 million. This includes salaries, utilities, supplies, and instructional materials. The second largest fund at \$14.9 million is our Capital Projects.

The 2012-2013 school year continued to be successful for the Sumter County School District. The Florida Department of Education released the top 10 ranked school districts in Florida and Sumter made the list, outscoring 53 of the 67 school districts. Sumter was also designated as an 'A' district for the sixth consecutive year, and was recognized as an academically high performing school district by the State Board of Education. It was also quite an honor for me to be selected as Florida's 2013 Superintendent of the Year by the American Association of School Administrators.

The district's rankings show that Sumter students remain at or above the state average for proficiency in reading, writing, and science. Sumter is currently ranked 1<sup>st</sup> in the State of Florida for 8<sup>th</sup> grade writing. However, with the newly adopted school grading system, new Common Core curriculum learning standards, the change in FCAT cut scores, and the transition to new standardized assessments, we are seeing what Commissioner Tony Bennett calls, "a mixed bag of results."

Despite these changes, students in Sumter County continued their pursuit of excellence. Fifty-one middle and high schools students competed at the Big Springs Regional Science Fair, with 17 projects earning 1<sup>st</sup> place awards. Eight students competed at the Orlando Science Center Challenge where three "Best in Category" projects were recognized for exemplary science research and selected to represent Sumter County at the INTEL International Science and Engineering Fair in Arizona.

Propelled by a three year, 1.3 million dollar Advanced Placement Incentive Program grant, "Project Screen-In" was implemented in our middle and high schools. The goals of this grant were to increase college and career readiness and advance a college-going culture by providing support to expand access to rigorous courses. Since receiving this grant last year, student score reports and other Advanced Placement (AP) potential indicators have been carefully examined to make decisions, which have impacted course offerings. Although the funding has been eliminated by the U.S. Department of Education for year three, the district has secured other funding sources to continue the goals of this initiative.

2680 West County Road 476 - Bushnell, Florida 33513

AVID (Advancement Via Individual Determination), is an academic elective that was added in our secondary schools to provide students in the “academic middle” a variety of college-readiness skills through structured tutorial sessions and a variety of activities offered through summer bridge institutes. In a tough economic time, this grant has enhanced the district’s strategic plan to increase academic rigor by providing a more comprehensive and college-ready culture throughout our district. Utilizing Title 1 funding, the district will also pilot AVID at one elementary school. This program will support the new Common Core State Standards and prepare students for middle school and beyond.

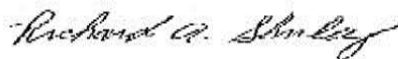
We have also developed and expanded career academies in our secondary schools to advance Governor Rick Scott’s vision for meeting 21<sup>st</sup> century workforce demands. Wildwood Middle/High was one of 15 secondary schools across the State of Florida to be awarded the competitive Microsoft Information Technology grant, which has provided students in grades 8-12 with industry credentials that will increase their competitiveness as entry-level workers and will translate into college credit through state-wide articulation agreements with post-secondary educational institutions.

Other notable events this year included: the re-opening of Webster Elementary School; five students from South Sumter High School earned a “5,” the highest possible score on an Advanced Placement exam.; the integration of the arts into core academic subjects at Wildwood Middle/High; South Sumter Middle School receiving national recognition for their character education/anti-bullying program; and nineteen secondary students receiving recognition and awards for the projects they submitted for the annual Dr. Martin Luther King literary art and essay contest.

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,



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)

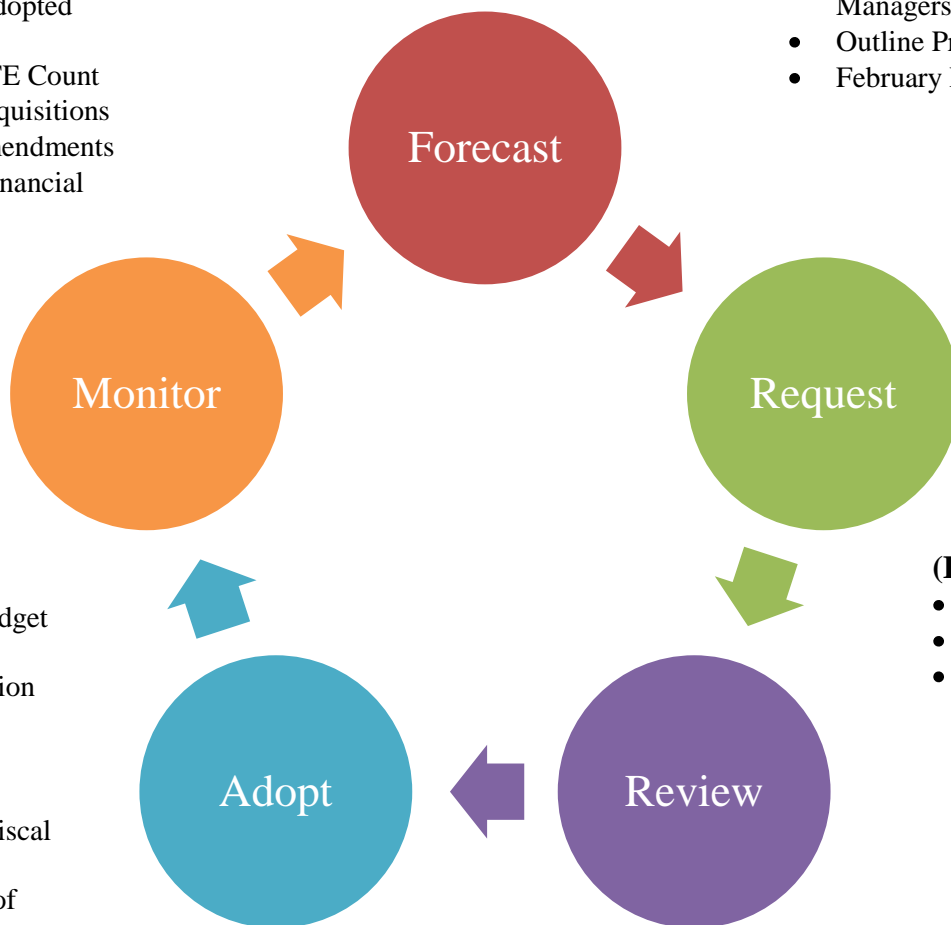
- Final Step in Budget Process
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Ad
- Closing of old Fiscal Year
- Final Adoption of Budget
- 2 years open at same time

## (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<br>-School Board Approves Dates for Budget Public Hearings  |
| December     | -Submit FTE Projections to DOE  |
| January      | -School Board and staff work within Strategic Plan<br>-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<br>-Receive Preliminary Revenues Estimates for next fiscal year<br>-Send out Budget Worksheets to schools and Project Managers for next fiscal year  |
| April-May    | -Staffing Plan adopted by the School Board<br>-Begin Preliminary Budget for next fiscal year<br>-Schools/Project Managers draft budgets and submit to Finance Department  |
| May-June     | -Readdress Projected Revenue at End of the Legislative Session (First FEFP calculation)<br>-Attend Legislative Briefings<br>-Survey 4<br>-Reappointment of Personnel<br>-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<br>-Implement Staffing Plan<br>-Proposed Preliminary Budget Drafted<br>-School Board Workshop on Preliminary Budget and proposed millage levy<br>-Required Local Effort (RLE) Millage Certified by DOE (Second FEFP calculation)<br>-School Board Approval of Information for the Newspaper Advertisements<br>-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>13-14 Cost Factors</u></b> | <b><u>12-13 Cost Factors</u></b> | <b><u>Difference</u></b> |
|--|----------------------------------|----------------------------------|--------------------------|
| A. Grades K-3  | 1.125                            | 1.117                            | +.008                    |
| B. Grades 4-8  | 1.000                            | 1.000                            | 0                        |
| C. Grades 9-12   | 1.011                            | 1.020                            | -.009                    |
| <b><u>Group 2. Exceptional Student Programs (ESE Matrix)</u></b> |                                  |                                  |                          |
| A. Support Level 4   | 3.558                            | 3.524                            | +.034                    |
| B. Support Level 5   | 5.089                            | 5.044                            | +.045                    |
| <b><u>Group 3. English for Speakers of Other Languages</u></b>   | 1.145                            | 1.167                            | -.022                    |
| <b><u>Group 4. Vocational Education Programs (Grs. 6-12)</u></b> | 1.011                            | .999                             | +.012                    |

## 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 2013-2014, it would have needed to be placed on the November 2012 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.

## DWF504 - PRINT FORM ADJUSTMENTS

Page 1 of 2

Help Data Entry Reports Wizards Maintenance Adjustments

**Form A - Justification Worksheet, Combined**

District: SUMTER(60)

Year: 2013 - 2014

2/6/2013

Reset 12/12/2012 [9 9 9] [Bias Rec: 0 Actual: 0] OK

| FEFP<br>Program Numbers      | Annualized<br>FTE | District Adjustment<br>for Current Program<br>Continuation | District Adjustment<br>for Program<br>Expansion<br>or Reduction | District Adjustment<br>for New or<br>Discontinued<br>Programs | Total<br>Annualized<br>FTE plus<br>Adjustments |
|------------------------------|-------------------|--|---|---|--|
| (1)                          | (2)               | (3)  | (4)   | (5)   | (6)  |
| <b>Basic Education</b>       |                   |  |   |   |  |
| 101-K-3 Basic<br>Education   | 2,106.21          | 0.00   | -45.00  | 0.00  | 2,061.21                                       |
| 102-4-8 Basic<br>Education   | 2,598.53          | 0.00   | -42.00  | 0.00  | 2,556.53                                       |
| 103-9-12 Basic<br>Education  | 1,448.66          | 0.00   | 63.00   | 0.00  | 1,511.66                                       |
| 111-ESE Basic K-3            | 425.47            | 0.00   | 45.00   | 0.00  | 470.47   |
| 112-ESE Basic 4-8            | 462.85            | 0.00   | 3.00  | 0.00  | 465.85   |
| 113-ESE Basic 9-12           | 304.87            | 0.00   | 20.00   | 0.00  | 324.87   |
| <b>Students at Risk</b>      |                   |  |   |   |  |
| 130-ESOL                     | 225.39            | 0.00   | 15.00   | 0.00  | 240.39   |
| <b>Exceptional Education</b> |                   |  |   |   |  |
| 254-ESE Support<br>Level IV  | 37.82             | 2.00   | 0.00  | 0.00  | 39.82  |
| 255-ESE Support<br>Level V   | 3.14              | 0.50   | 0.00  | 0.00  | 3.64   |
| <b>Vocational Education</b>  |                   |  |   |   |  |
| 300-Vocational               | 305.61            | 0.00   | 11.00   | 0.00  | 316.61   |
| <b>Grand Total:</b>          | <b>7,918.55</b>   | <b>2.50</b>  | <b>70.00</b>  | <b>0.00</b>   | <b>7,991.05</b>                                |

Submitted by: Richard A. Shirley 2/6/2013  
 (Name - Please print or type) (Date)

Superintendent  
 (Title)  
352-793-2315 ext 234  
 (Phone No.)

Superintendent's Signature:


<http://doeforecast.fldoe.org/doeforecast/adjustments/PrintForm.asp>

2/6/2013

**The Villages Charter School  
FTE Projections for 2013- 2014**

| SCHOOL                      | GRADE LEVEL  | PROGRAM |     | Students | Estimated Min/Week | Estimated FTE | Total FTE by grade |
|-----------------------------|--------------|---------|-----|----------|--------------------|---------------|--------------------|
| Villages Charter Elementary | Kindergarten | 101     |     | 156      | 234,000            | 156.00        | 210.00             |
|                             | Kindergarten | 111     |     | 38       | 57,000             | 38.00         |                    |
|                             | Kindergarten | 130     |     | 16       | 24,000             | 16.00         |                    |
|                             | 1st          | 101     |     | 178      | 267,000            | 178.00        | 235.00             |
|                             | 1st          | 111     |     | 39       | 58,500             | 39.00         |                    |
|                             | 1st          | 130     |     | 18       | 27,000             | 18.00         |                    |
|                             | 2nd          | 101     |     | 170      | 255,000            | 170.00        | 200.00             |
|                             | 2nd          | 111     |     | 28       | 42,000             | 28.00         |                    |
|                             | 2nd          | 130     |     | 2        | 3,000              | 2.00          |                    |
|                             | 3rd          | 101     |     | 177      | 265,500            | 177.00        | 220.00             |
|                             | 3rd          | 111     |     | 33       | 49,500             | 33.00         |                    |
|                             | 3rd          | 130     |     | 10       | 15,000             | 10.00         |                    |
|                             | 4th          | 102     |     | 167      | 250,500            | 167.00        | 200.00             |
|                             | 4th          | 112     |     | 29       | 43,500             | 29.00         |                    |
| 4th                         | 130          |         | 4   | 6,000    | 4.00               |               |                    |
| Villages Charter Middle     | 5th          | 102     |     | 187      | 280,500            | 187.00        | 220.00             |
|                             | 5th          | 112     |     | 27       | 40,500             | 27.00         |                    |
|                             | 5th          | 130     |     | 6        | 9,000              | 6.00          |                    |
|                             | 6th          | 102     |     | 200      | 300,000            | 200.59        | 230.00             |
|                             | 6th          | 112     |     | 26       | 39,000             | 26.00         |                    |
|                             | 6th          | 130     |     | 4        | 6,000              | 3.41          |                    |
|                             | 7th          | 102     |     | 181      | 271,500            | 181.12        | 210.00             |
|                             | 7th          | 112     |     | 27       | 40,500             | 27.00         |                    |
|                             | 7th          | 130     |     | 2        | 3,000              | 1.88          |                    |
|                             | 8th          | 102     |     | 193      | 289,500            | 193.00        | 220.00             |
| 8th                         | 112          |         | 27  | 40,500   | 27.00              |               |                    |
| 8th                         | 130          |         | 0   | 0        | 0.00               |               |                    |
| Villages Charter High       | 9th          | 103     |     | 167      | 208,500            | 139.50        | 192.00             |
|                             | 9th          | 113     |     | 24       | 36,000             | 24.00         |                    |
|                             | 9th          | 130     |     | 1        | 1,500              | 0.50          |                    |
|                             | 9th          | 300     | *1  | 192      | 42,000             | 28.00         | 190.00             |
|                             | 10th         | 103     |     | 176      | 220,000            | 146.67        |                    |
|                             | 10th         | 113     |     | 14       | 21,000             | 14.00         |                    |
|                             | 10th         | 130     |     | 0        | 0                  | 0.00          | 180.00             |
|                             | 10th         | 300     | *1  | 190      | 44,000             | 29.33         |                    |
|                             | 11th         | 103     |     | 169      | 173,500            | 115.67        |                    |
|                             | 11th         | 113     |     | 11       | 16,500             | 11.00         | 165.00             |
|                             | 11th         | 130     |     | 0        | 0                  | 0.00          |                    |
|                             | 11th         | 300     | *1  | 180      | 45,000             | 30.00         |                    |
|                             | 11th         | 300     | *1  | 151      | 35,000             | 23.33         | 165.00             |
|                             | 12th         | 103     |     | 146      | 162,500            | 108.33        |                    |
|                             | 12th         | 113     |     | 19       | 28,500             | 19.00         |                    |
|                             | 12th         | 130     |     | 0        | 0                  | 0.00          | 165.00             |
| 12th                        | 300          | *2      | 132 | 56,500   | 37.67              |               |                    |
| Charter School Totals       |              |         |     |          |                    | 2672.00       | 2672.00            |

Dec. 10, 2012

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 | 681.00  |
| 102 | 928.71  |
| 103 | 510.17  |
| 111 | 138.00  |
| 112 | 136.00  |
| 113 | 68.00   |
| 130 | 61.79   |
| 300 | 148.33  |
|     | 2672.00 |

# 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 16, 2013

TO: District School Superintendents

FROM: Linda Champion

SUBJECT: 2013-14 Florida Education Finance Program Second Calculation

Attached is the second calculation of the 2013-14 Florida Education Finance Program (FEFP). This calculation has been prepared following the receipt of the Department of Revenue certified tax roll on July 10, 2013. The Required Local Effort millage rates were certified by the Commissioner in a memo to all district school superintendents dated July 16, 2013.

This calculation differs from the 2013-14 Conference Report (First Calculation) in that it replaces the estimated tax roll with the actual certified tax roll in the FEFP calculation.

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

1. The 2013 tax roll increased by \$29,102,487,491, from the estimate of \$1,392,329,408,449 to \$1,421,431,895,940.
2. This increase in the tax roll caused the statewide average millage rate to decrease from 5.295 to 5.183.
3. Total Required Local Effort increased by \$855,561, from \$6,841,187,244 to \$6,842,042,805.

LINDA CHAMPION

DEPUTY COMMISSIONER, FINANCE AND OPERATIONS

325 W. GAINES STREET • SUITE 1214 • TALLAHASSEE, FL 32399-0400 • PHONE 850-245-0406 • FAX 850-245-9378

[www.fldoe.org](http://www.fldoe.org)

District School Superintendents  
July 16, 2013  
Page Two

4. The State-Funded Discretionary Contribution allocation increased by \$400,562, from \$17,357,236 to \$17,757,798.
5. The 0.748 discretionary millage revenue based on actual millage levied in 2012-13 increased by \$20,234,961, from \$973,487,264 to \$993,722,225 due to the tax roll increase. The 0.748 Mills Discretionary Compression allocation increased by \$3,260,786, from \$148,029,796 to \$151,290,582.
6. The Virtual Education Contribution allocation decreased by \$393,477, from \$32,224,935 to \$31,831,458.
7. There is a proration to available state funds of (\$2,401,722).

Electronic fund transfers based on the Net State FEFP 2013-14 Second Calculation allocation will begin on Friday, July 26, 2013.

LC/tk

Attachment

cc: District Finance Officers



7/16/2013 9:00 AM  
2013-14 FEFP Second Calculation  
Detail 1

Florida Department of Education

Page 4 of 43

2013-14 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 1

| District              | 2013-14<br>Unweighted<br>FTE | 2013-14<br>Funded<br>Weighted<br>FTE <sup>1</sup> | \$3,752.30<br>Times<br>Funded Weighted<br>FTE | District<br>Cost<br>Differential | Base<br>Funding <sup>2</sup> | Declining<br>Enrollment<br>Supplement | Sparsity<br>Supplement | State-Funded<br>Discretionary<br>Contribution | 0.748<br>Mills<br>Compression |
|-----------------------|------------------------------|---|---|----------------------------------|------------------------------|---------------------------------------|------------------------|---|-------------------------------|
| District              | -1-                          | -2-   | -3-   | -4-                              | -5-                          | -6-                                   | -7-                    | -8-   | -9-                           |
| 1 Alachua             | 27,074.05                    | 29,407.26   | 110,344,862                                   | 0.9805                           | 108,193,137                  | 0                                     | 0                      | 0   | 1,510,732                     |
| 2 Baker               | 4,728.77                     | 5,006.60  | 18,786,265                                    | 0.9772                           | 18,357,938                   | 58,379                                | 711,887                | 0   | 1,219,834                     |
| 3 Bay                 | 25,831.34                    | 28,942.38   | 108,600,492                                   | 0.9591                           | 104,158,732                  | 26,361                                | 0                      | 0   | 0                             |
| 4 Bradford            | 3,080.24                     | 3,275.45  | 12,290,471                                    | 0.9726                           | 11,953,712                   | 7,023                                 | 981,432                | 0   | 544,525                       |
| 5 Brevard             | 69,590.48                    | 76,295.12   | 286,282,179                                   | 1.0088                           | 288,801,462                  | 204,768                               | 0                      | 0   | 6,176,155                     |
| 6 Broward             | 257,637.67                   | 280,213.62  | 1,051,445,568                                 | 1.0235                           | 1,076,154,537                | 0                                     | 0                      | 0   | 0                             |
| 7 Calhoun             | 2,198.33                     | 2,378.47  | 8,924,733                                     | 0.9256                           | 8,260,733                    | 0                                     | 1,592,308              | 0   | 535,865                       |
| 8 Charlotte           | 15,731.77                    | 16,850.82   | 63,229,332                                    | 0.9887                           | 62,514,841                   | 162,501                               | 0                      | 0   | 0                             |
| 9 Citrus              | 14,644.20                    | 15,796.87   | 59,274,595                                    | 0.9515                           | 56,399,777                   | 231,062                               | 406,395                | 0   | 0                             |
| 10 Clay               | 34,541.83                    | 37,696.21   | 141,447,489                                   | 0.9935                           | 140,528,080                  | 345,796                               | 0                      | 0   | 6,702,842                     |
| 11 Collier            | 43,451.81                    | 47,286.38   | 177,432,684                                   | 1.0221                           | 181,353,946                  | 0                                     | 0                      | 0   | 0                             |
| 12 Columbia           | 9,837.22                     | 10,457.59   | 39,240,015                                    | 0.9640                           | 37,827,374                   | 0                                     | 1,343,012              | 0   | 1,949,835                     |
| 13 Miami-Dade         | 348,787.02                   | 378,860.88  | 1,421,599,680                                 | 1.0123                           | 1,439,085,356                | 0                                     | 0                      | 0   | 0                             |
| 14 DeSoto             | 4,769.51                     | 5,058.47  | 18,980,897                                    | 0.9758                           | 18,521,559                   | 6,533                                 | 704,019                | 0   | 810,864                       |
| 15 Dixie              | 2,023.68                     | 2,191.40  | 8,222,790                                     | 0.9386                           | 7,717,911                    | 4,702                                 | 1,004,000              | 0   | 416,210                       |
| 16 Duval              | 126,894.10                   | 138,006.36  | 517,841,265                                   | 1.0123                           | 524,210,713                  | 0                                     | 0                      | 0   | 11,463,613                    |
| 17 Escambia           | 40,138.79                    | 43,644.28   | 163,766,432                                   | 0.9635                           | 157,788,957                  | 0                                     | 0                      | 0   | 4,593,082                     |
| 18 Flagler            | 12,765.16                    | 13,549.53   | 50,841,901                                    | 0.9604                           | 48,828,562                   | 0                                     | 1,265,603              | 0   | 0                             |
| 19 Franklin           | 1,081.27                     | 1,163.49  | 4,365,764                                     | 0.9337                           | 4,076,314                    | 54,659                                | 0                      | 0   | 0                             |
| 20 Gadsden            | 5,423.17                     | 5,762.21  | 21,621,541                                    | 0.9486                           | 20,510,194                   | 105,642                               | 2,004,371              | 0   | 1,025,305                     |
| 21 Gilchrist          | 2,445.02                     | 2,711.15  | 10,173,048                                    | 0.9580                           | 9,745,780                    | 16,143                                | 1,722,535              | 0   | 481,620                       |
| 22 Glades             | 1,465.81                     | 1,574.17  | 5,906,758                                     | 0.9730                           | 5,747,276                    | 25,895                                | 904,224                | 0   | 149,645                       |
| 23 Gulf               | 1,839.07                     | 2,008.67  | 7,537,132                                     | 0.9365                           | 7,058,524                    | 24,279                                | 1,106,300              | 0   | 0                             |
| 24 Hamilton           | 1,532.56                     | 1,678.74  | 6,299,136                                     | 0.9328                           | 5,875,834                    | 35,075                                | 938,123                | 0   | 19,632                        |
| 25 Hardee             | 5,155.79                     | 5,475.26  | 20,544,818                                    | 0.9679                           | 19,885,329                   | 0                                     | 614,347                | 0   | 873,649                       |
| 26 Hendry             | 6,762.37                     | 7,187.09  | 26,968,118                                    | 0.9781                           | 26,377,516                   | 52,783                                | 1,901,079              | 0   | 1,331,984                     |
| 27 Hernando           | 21,962.65                    | 23,567.28   | 88,431,505                                    | 0.9750                           | 86,220,717                   | 0                                     | 0                      | 0   | 2,729,957                     |
| 28 Highlands          | 11,908.23                    | 12,716.34   | 47,715,523                                    | 0.9513                           | 45,391,777                   | 44,992                                | 2,608,121              | 0   | 1,134,378                     |
| 29 Hillsborough       | 197,150.05                   | 213,987.59  | 802,945,634                                   | 1.0122                           | 812,741,571                  | 177,407                               | 0                      | 0   | 25,872,001                    |
| 30 Holmes             | 3,144.55                     | 3,324.56  | 12,474,746                                    | 0.9301                           | 11,602,761                   | 30,745                                | 2,274,415              | 0   | 876,669                       |
| 31 Indian River       | 17,828.02                    | 19,429.70   | 72,906,063                                    | 0.9941                           | 72,475,917                   | 0                                     | 0                      | 0   | 0                             |
| 32 Jackson            | 6,455.16                     | 7,046.76  | 26,441,558                                    | 0.9385                           | 24,815,402                   | 102,592                               | 3,067,276              | 0   | 1,346,353                     |
| 33 Jefferson          | 966.87                       | 1,022.94  | 3,838,378                                     | 0.9334                           | 3,582,742                    | 13,104                                | 651,279                | 0   | 0                             |
| 34 Lafayette          | 1,154.32                     | 1,224.15  | 4,593,378                                     | 0.9273                           | 4,259,439                    | 10,873                                | 800,674                | 0   | 259,364                       |
| 35 Lake               | 40,461.54                    | 43,416.23   | 162,910,720                                   | 0.9757                           | 158,951,990                  | 49,443                                | 0                      | 0   | 3,748,357                     |
| 36 Lee                | 86,260.58                    | 93,408.54   | 350,496,865                                   | 1.0198                           | 357,436,703                  | 0                                     | 0                      | 0   | 0                             |
| 37 Leon               | 33,180.97                    | 36,306.98   | 136,234,681                                   | 0.9529                           | 129,818,028                  | 0                                     | 0                      | 0   | 2,358,835                     |
| 38 Levy               | 5,501.75                     | 5,988.24  | 22,469,673                                    | 0.9534                           | 21,422,586                   | 37,543                                | 2,961,418              | 0   | 888,533                       |
| 39 Liberty            | 1,405.17                     | 1,570.89  | 5,894,451                                     | 0.9355                           | 5,514,259                    | 20,515                                | 925,308                | 0   | 382,347                       |
| 40 Madison            | 2,559.75                     | 2,709.44  | 10,166,632                                    | 0.9221                           | 9,374,651                    | 19,747                                | 1,001,844              | 0   | 500,431                       |
| 41 Manatee            | 45,633.74                    | 49,307.07   | 185,014,919                                   | 1.0143                           | 187,660,832                  | 0                                     | 0                      | 0   | 0                             |
| 42 Marion             | 41,070.70                    | 43,953.01   | 164,924,879                                   | 0.9670                           | 159,482,358                  | 251,808                               | 0                      | 0   | 4,737,095                     |
| 43 Martin             | 18,423.78                    | 20,442.63   | 76,706,881                                    | 1.0006                           | 76,752,905                   | 0                                     | 0                      | 0   | 0                             |
| 44 Monroe             | 8,046.95                     | 8,674.39  | 32,548,914                                    | 1.0271                           | 33,430,990                   | 0                                     | 0                      | 0   | 0                             |
| 45 Nassau             | 11,030.44                    | 11,720.19   | 43,977,669                                    | 0.9903                           | 43,551,086                   | 0                                     | 2,200,407              | 0   | 0                             |
| 46 Okaloosa           | 29,596.52                    | 32,512.87   | 121,998,042                                   | 0.9818                           | 119,777,678                  | 0                                     | 0                      | 0   | 741,097                       |
| 47 Okeechobee         | 6,404.52                     | 6,790.26  | 25,479,093                                    | 0.9692                           | 24,694,337                   | 97,964                                | 635,009                | 0   | 1,338,673                     |
| 48 Orange             | 184,164.71                   | 203,722.49  | 764,427,899                                   | 1.0034                           | 767,026,954                  | 0                                     | 0                      | 0   | 6,716,487                     |
| 49 Osceola            | 57,387.53                    | 62,305.92   | 233,790,504                                   | 0.9858                           | 230,470,679                  | 0                                     | 0                      | 0   | 8,942,699                     |
| 50 Palm Beach         | 178,481.41                   | 195,732.51  | 734,447,097                                   | 1.0326                           | 758,390,072                  | 0                                     | 0                      | 0   | 0                             |
| 51 Pasco              | 65,769.43                    | 72,058.48   | 270,385,035                                   | 0.9905                           | 267,816,377                  | 0                                     | 0                      | 0   | 9,973,934                     |
| 52 Pinellas           | 102,130.48                   | 110,421.38  | 414,334,144                                   | 0.9989                           | 413,878,376                  | 120,081                               | 0                      | 0   | 0                             |
| 53 Polk               | 95,333.24                    | 102,545.27  | 384,780,617                                   | 0.9875                           | 379,970,859                  | 0                                     | 0                      | 0   | 17,683,363                    |
| 54 Putnam             | 10,628.41                    | 11,291.74   | 42,369,996                                    | 0.9633                           | 40,815,017                   | 21,141                                | 2,789,373              | 0   | 1,550,047                     |
| 55 St. Johns          | 32,649.31                    | 35,511.16   | 133,248,526                                   | 0.9850                           | 131,249,798                  | 0                                     | 0                      | 0   | 0                             |
| 56 St. Lucie          | 38,686.40                    | 41,268.91   | 154,853,331                                   | 0.9918                           | 153,583,534                  | 33,223                                | 0                      | 0   | 3,099,168                     |
| 57 Santa Rosa         | 25,097.86                    | 27,102.78   | 101,697,761                                   | 0.9537                           | 96,989,155                   | 101,794                               | 0                      | 0   | 3,731,550                     |
| 58 Sarasota           | 41,011.15                    | 45,094.47   | 169,207,980                                   | 1.0010                           | 169,377,188                  | 0                                     | 0                      | 0   | 0                             |
| 59 Seminole           | 63,520.92                    | 68,649.30   | 257,592,768                                   | 0.9955                           | 256,433,601                  | 291,022                               | 0                      | 0   | 5,171,238                     |
| 60 Sumter             | 7,960.23                     | 8,476.99  | 31,808,210                                    | 0.9667                           | 30,748,997                   | 0                                     | 0                      | 0   | 0                             |
| 61 Suwannee           | 5,747.26                     | 6,066.70  | 22,764,078                                    | 0.9433                           | 21,473,355                   | 38,662                                | 1,976,674              | 0   | 1,062,956                     |
| 62 Taylor             | 2,639.48                     | 2,811.74  | 10,550,492                                    | 0.9361                           | 9,876,316                    | 77,301                                | 1,007,242              | 0   | 97,344                        |
| 63 Union              | 2,160.57                     | 2,300.11  | 8,630,703                                     | 0.9639                           | 8,319,135                    | 16,589                                | 997,585                | 0   | 652,427                       |
| 64 Volusia            | 59,941.54                    | 65,231.65   | 244,768,720                                   | 0.9683                           | 237,009,552                  | 691,682                               | 0                      | 0   | 3,595,294                     |
| 65 Wakulla            | 4,907.50                     | 5,256.07  | 19,722,351                                    | 0.9457                           | 18,651,427                   | 66,886                                | 679,115                | 0   | 1,049,567                     |
| 66 Walton             | 7,780.06                     | 8,226.25  | 30,867,358                                    | 0.9773                           | 30,166,669                   | 0                                     | 0                      | 0   | 0                             |
| 67 Washington         | 3,379.11                     | 3,610.43  | 13,547,416                                    | 0.9311                           | 12,613,999                   | 5,269                                 | 1,892,550              | 0   | 644,025                       |
| 68 Washington Special | 105.50                       | 106.60  | 399,995                                       | 0.9311                           | 372,435                      | 27,870                                | 0                      | 0   | 0                             |
| 69 FAMU Lab School    | 506.54                       | 529.53  | 1,986,955                                     | 0.9529                           | 1,893,369                    | 0                                     | 369,790                | 159,089                                       | 36,010                        |
| 70 FAU - Palm Beach   | 969.97                       | 1,002.67  | 3,762,319                                     | 1.0326                           | 3,884,971                    | 0                                     | 0                      | 541,117                                       | 0                             |
| 71 FAU - St. Lucie    | 1,396.80                     | 1,527.94  | 5,733,289                                     | 0.9918                           | 5,686,276                    | 4,106                                 | 0                      | 426,094                                       | 111,898                       |
| 72 FSU Lab - Broward  | 685.59                       | 740.56  | 2,778,803                                     | 1.0235                           | 2,844,105                    | 630                                   | 0                      | 271,425                                       | 0                             |
| 73 FSU Lab - Leon     | 1,697.99                     | 1,783.99  | 6,694,066                                     | 0.9529                           | 6,378,775                    | 3,343                                 | 932,097                | 533,288                                       | 120,710                       |
| 74 UF Lab School      | 1,127.73                     | 1,186.43  | 4,451,841                                     | 0.9805                           | 4,365,030                    | 0                                     | 784,566                | 371,429                                       | 62,927                        |
| 75 Virtual School     | 40,826.70                    | 41,495.71   | 155,704,353                                   | 1.0000                           | 155,704,353                  | 0                                     | 0                      | 15,455,356                                    | 269,456                       |
| Total                 | 2,696,270.71                 | 2,927,656.31                                      | 10,985,444,774                                |                                  | 10,994,882,997               | 3,717,933                             | 45,754,378             | 17,757,798                                    | 151,290,582                   |

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)



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Prekindergarten through Grade 12 Funding Summary - Page 2

| District              | Safe Schools | ESE Guaranteed Allocation | Supplemental Academic Instruction | Reading Allocation | DJJ Supplemental Allocation | Instructional Materials | Transportation | Teachers Classroom Supply Assistance |
|-----------------------|--------------|---------------------------|-----------------------------------|--------------------|-----------------------------|-------------------------|----------------|--------------------------------------|
| -1-                   | -2-          | -3-                       | -4-                               | -5-                | -6-                         | -7-                     | -8-            |                                      |
| 1 Alachua             | 812,183      | 10,807,040                | 7,558,718                         | 1,309,368          | 115,623                     | 2,218,556               | 5,327,363      | 461,729                              |
| 2 Baker               | 116,568      | 1,057,149                 | 1,840,562                         | 317,657            | 0                           | 379,136                 | 1,326,237      | 80,646                               |
| 3 Bay                 | 689,686      | 7,883,952                 | 7,332,371                         | 1,264,832          | 108,584                     | 2,078,020               | 4,116,877      | 440,536                              |
| 4 Bradford            | 125,626      | 1,220,260                 | 987,920                           | 246,960            | 0                           | 245,330                 | 709,699        | 52,531                               |
| 5 Brevard             | 1,700,867    | 26,768,095                | 18,677,119                        | 3,303,145          | 110,734                     | 5,695,671               | 11,003,110     | 1,186,817                            |
| 6 Broward             | 6,135,390    | 85,327,019                | 53,067,950                        | 11,994,913         | 471,178                     | 20,342,291              | 29,485,969     | 4,393,831                            |
| 7 Calhoun             | 85,432       | 788,848                   | 492,421                           | 206,192            | 0                           | 183,576                 | 443,498        | 37,491                               |
| 8 Charlotte           | 410,868      | 5,975,369                 | 3,565,851                         | 805,115            | 0                           | 1,298,378               | 3,313,059      | 268,294                              |
| 9 Citrus              | 358,300      | 6,551,629                 | 3,324,411                         | 737,610            | 94,274                      | 1,167,279               | 3,627,831      | 249,747                              |
| 10 Clay               | 608,358      | 11,174,545                | 9,553,247                         | 1,666,321          | 0                           | 2,776,254               | 6,588,554      | 589,087                              |
| 11 Collier            | 756,471      | 19,581,838                | 8,576,297                         | 2,117,007          | 134,035                     | 3,539,931               | 6,833,618      | 741,040                              |
| 12 Columbia           | 281,650      | 3,896,342                 | 3,861,145                         | 532,585            | 0                           | 818,369                 | 1,970,367      | 167,767                              |
| 13 Miami-Dade         | 9,859,256    | 126,355,688               | 117,206,208                       | 16,001,389         | 376,308                     | 27,498,648              | 24,736,229     | 5,948,320                            |
| 14 DeSoto             | 150,241      | 2,019,998                 | 1,599,500                         | 319,464            | 26,750                      | 384,364                 | 786,370        | 81,341                               |
| 15 Dixie              | 104,207      | 535,179                   | 455,085                           | 200,200            | 0                           | 169,971                 | 576,056        | 34,512                               |
| 16 Duval              | 3,328,352    | 44,367,275                | 29,111,016                        | 5,901,881          | 298,363                     | 10,142,827              | 17,840,590     | 2,164,091                            |
| 17 Escambia           | 1,198,107    | 13,850,153                | 9,303,778                         | 1,856,868          | 175,151                     | 3,158,167               | 9,940,475      | 684,539                              |
| 18 Flagler            | 281,539      | 5,412,191                 | 2,767,251                         | 654,030            | 0                           | 1,035,014               | 3,656,724      | 217,701                              |
| 19 Franklin           | 89,008       | 490,175                   | 295,654                           | 159,999            | 0                           | 89,433                  | 363,555        | 18,440                               |
| 20 Gadsden            | 173,251      | 1,761,099                 | 1,208,999                         | 341,417            | 0                           | 430,025                 | 1,607,661      | 92,488                               |
| 21 Gilchrist          | 96,288       | 962,826                   | 566,902                           | 222,586            | 0                           | 210,069                 | 513,768        | 41,698                               |
| 22 Glades             | 89,784       | 528,819                   | 299,595                           | 178,445            | 0                           | 116,365                 | 195,754        | 24,998                               |
| 23 Gulf               | 89,746       | 207,483                   | 383,645                           | 192,921            | 0                           | 149,152                 | 377,312        | 31,364                               |
| 24 Hamilton           | 94,556       | 462,758                   | 347,108                           | 179,865            | 0                           | 122,197                 | 304,239        | 26,137                               |
| 25 Hardee             | 146,703      | 1,811,284                 | 1,156,216                         | 334,519            | 0                           | 408,502                 | 1,029,054      | 87,928                               |
| 26 Hendry             | 194,740      | 2,314,397                 | 1,522,686                         | 406,187            | 0                           | 531,543                 | 1,359,601      | 115,328                              |
| 27 Hernando           | 524,341      | 8,720,489                 | 5,177,648                         | 1,066,810          | 0                           | 1,735,784               | 4,178,556      | 374,558                              |
| 28 Highlands          | 317,239      | 3,865,670                 | 2,482,653                         | 616,090            | 0                           | 953,081                 | 2,451,743      | 203,087                              |
| 29 Hillsborough       | 3,466,643    | 73,653,607                | 39,111,307                        | 9,087,038          | 527,031                     | 15,283,106              | 34,439,662     | 3,362,257                            |
| 30 Holmes             | 102,954      | 1,034,329                 | 698,809                           | 243,085            | 0                           | 253,677                 | 660,567        | 53,628                               |
| 31 Indian River       | 425,217      | 5,011,309                 | 3,553,356                         | 915,078            | 0                           | 1,447,510               | 3,751,011      | 304,045                              |
| 32 Jackson            | 177,697      | 2,275,435                 | 1,383,317                         | 388,943            | 22,883                      | 521,207                 | 1,628,072      | 110,088                              |
| 33 Jefferson          | 85,914       | 567,104                   | 297,351                           | 154,551            | 0                           | 76,400                  | 283,509        | 16,489                               |
| 34 Lafayette          | 75,213       | 263,894                   | 210,024                           | 162,021            | 0                           | 91,271                  | 175,466        | 19,686                               |
| 35 Lake               | 828,540      | 12,387,365                | 9,554,540                         | 1,869,707          | 0                           | 3,202,880               | 7,508,516      | 690,043                              |
| 36 Lee                | 1,732,320    | 37,338,681                | 18,196,709                        | 4,060,825          | 175,322                     | 7,224,388               | 20,291,100     | 1,471,114                            |
| 37 Leon               | 1,035,166    | 16,410,791                | 9,182,104                         | 1,548,091          | 131,554                     | 2,646,099               | 5,062,582      | 565,878                              |
| 38 Levy               | 182,542      | 1,980,276                 | 1,274,962                         | 351,489            | 0                           | 436,683                 | 1,495,627      | 93,829                               |
| 39 Liberty            | 75,463       | 507,785                   | 297,684                           | 175,873            | 188,904                     | 112,723                 | 272,294        | 23,964                               |
| 40 Madison            | 113,150      | 1,212,365                 | 711,574                           | 218,489            | 145,475                     | 204,964                 | 557,578        | 43,655                               |
| 41 Manatee            | 1,179,714    | 18,714,053                | 9,217,207                         | 2,186,628          | 182,171                     | 3,790,999               | 6,839,276      | 778,252                              |
| 42 Marion             | 892,253      | 14,947,445                | 12,602,317                        | 1,875,562          | 122,405                     | 3,262,268               | 9,988,369      | 700,432                              |
| 43 Martin             | 410,515      | 6,619,601                 | 3,706,983                         | 962,293            | 32,267                      | 1,611,741               | 3,899,913      | 314,205                              |
| 44 Monroe             | 309,205      | 2,963,113                 | 1,776,427                         | 484,052            | 5,828                       | 661,058                 | 1,074,327      | 137,335                              |
| 45 Nassau             | 229,994      | 2,898,506                 | 2,514,159                         | 595,770            | 0                           | 882,464                 | 2,692,816      | 188,117                              |
| 46 Okaloosa           | 597,470      | 10,848,702                | 8,432,680                         | 1,437,253          | 283,467                     | 2,382,905               | 5,776,937      | 504,748                              |
| 47 Okeechobee         | 193,693      | 2,740,260                 | 1,624,966                         | 387,606            | 172,988                     | 516,026                 | 1,647,562      | 109,225                              |
| 48 Orange             | 4,543,789    | 50,307,896                | 39,557,734                        | 8,582,384          | 244,711                     | 15,080,788              | 26,444,133     | 3,140,801                            |
| 49 Osceola            | 1,078,332    | 15,168,079                | 12,453,229                        | 2,659,218          | 75,983                      | 4,930,941               | 10,114,430     | 978,704                              |
| 50 Palm Beach         | 4,121,394    | 64,753,322                | 34,389,540                        | 8,487,039          | 201,768                     | 14,332,349              | 24,267,829     | 3,043,876                            |
| 51 Pasco              | 1,388,685    | 26,909,547                | 17,875,626                        | 3,071,486          | 123,128                     | 5,175,039               | 15,076,866     | 1,121,652                            |
| 52 Pinellas           | 2,953,289    | 41,955,889                | 20,667,930                        | 4,683,897          | 448,879                     | 8,226,225               | 13,108,840     | 1,741,764                            |
| 53 Polk               | 1,953,024    | 33,227,557                | 22,542,064                        | 4,309,584          | 205,827                     | 7,564,330               | 20,702,177     | 1,625,842                            |
| 54 Putnam             | 349,792      | 3,328,525                 | 2,785,180                         | 565,566            | 0                           | 842,069                 | 2,438,747      | 181,260                              |
| 55 St. Johns          | 583,116      | 9,651,968                 | 6,370,592                         | 1,563,896          | 189,393                     | 2,679,658               | 7,851,024      | 556,811                              |
| 56 St. Lucie          | 845,988      | 15,453,970                | 9,294,401                         | 1,810,443          | 86,180                      | 3,084,657               | 9,364,836      | 659,770                              |
| 57 Santa Rosa         | 388,593      | 8,229,213                 | 7,646,439                         | 1,185,685          | 26,084                      | 2,133,623               | 5,315,841      | 428,027                              |
| 58 Sarasota           | 1,129,308    | 20,968,741                | 8,348,718                         | 1,984,793          | 0                           | 3,274,376               | 6,265,085      | 699,417                              |
| 59 Seminole           | 1,175,071    | 18,223,087                | 15,302,028                        | 2,945,828          | 0                           | 4,942,436               | 10,844,516     | 1,083,305                            |
| 60 Sumter             | 181,129      | 2,824,076                 | 1,576,717                         | 454,445            | 0                           | 672,233                 | 1,108,444      | 135,756                              |
| 61 Suwannee           | 159,655      | 446,622                   | 1,251,570                         | 352,049            | 0                           | 449,909                 | 1,396,672      | 98,016                               |
| 62 Taylor             | 110,301      | 934,543                   | 615,936                           | 224,027            | 0                           | 214,707                 | 595,096        | 45,015                               |
| 63 Union              | 89,479       | 532,382                   | 496,869                           | 206,837            | 22,684                      | 170,499                 | 517,524        | 36,847                               |
| 64 Volusia            | 1,589,437    | 22,068,792                | 16,076,784                        | 2,731,402          | 193,815                     | 4,835,008               | 10,024,622     | 1,022,261                            |
| 65 Wakulla            | 143,030      | 1,496,384                 | 960,936                           | 320,897            | 0                           | 389,720                 | 1,853,496      | 83,694                               |
| 66 Walton             | 207,423      | 2,116,819                 | 1,331,936                         | 448,017            | 42,270                      | 643,685                 | 1,861,667      | 132,684                              |
| 67 Washington         | 108,506      | 703,343                   | 879,520                           | 254,249            | 0                           | 277,025                 | 813,672        | 57,628                               |
| 68 Washington Special | 785          | 452,445                   | 99,088                            | 119,111            | 89,531                      | 10,818                  | 0              | 1,799                                |
| 69 FAMU Lab School    | 66,430       | 18,449                    | 302,886                           | 135,901            | 0                           | 46,141                  | 0              | 8,639                                |
| 70 FAU - Palm Beach   | 69,878       | 79,824                    | 262,131                           | 157,887            | 0                           | 153,341                 | 0              | 16,542                               |
| 71 FAU - St. Lucie    | 73,055       | 155,576                   | 415,043                           | 177,772            | 0                           | 107,720                 | 0              | 23,821                               |
| 72 FSU Lab - Broward  | 67,762       | 156,485                   | 141,578                           | 146,397            | 0                           | 52,846                  | 0              | 11,692                               |
| 73 FSU Lab - Leon     | 75,296       | 279,728                   | 285,250                           | 185,417            | 0                           | 135,049                 | 0              | 28,958                               |
| 74 UF Lab School      | 71,052       | 287,373                   | 298,069                           | 163,187            | 0                           | 98,503                  | 0              | 19,233                               |
| 75 Virtual School     | 0            | 184,602                   | 0                                 | 1,833,856          | 0                           | 4,267,375               | 0              | 0                                    |
| Total                 | 64,456,019   | 947,987,428               | 639,296,226                       | 130,000,000        | 5,851,548                   | 217,277,372             | 422,674,570    | 45,286,750                           |

Sumter County School Board  
"Preparing the Next Generation Today"

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Detail 3

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2013-14 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 3

| District              | Virtual<br>Education<br>Contribution | Teacher<br>Salary<br>Allocation | Gross<br>State<br>& Local<br>FEFP | Required<br>Local<br>Effort<br>Taxes | Proration<br>To<br>Appropriation | Net<br>State<br>FEFP |
|-----------------------|--------------------------------------|---------------------------------|-----------------------------------|--------------------------------------|----------------------------------|----------------------|
| -1-                   | -2-                                  | -3-                             | -4-                               | -5-                                  | -6-                              |                      |
| 1 Alachua             | 58,084                               | 4,723,352                       | 143,095,885                       | 61,085,418                           | (24,206)                         | 81,986,261           |
| 2 Baker               | 4,890                                | 801,446                         | 26,272,329                        | 4,108,484                            | (4,444)                          | 22,159,401           |
| 3 Bay                 | 51,714                               | 4,547,224                       | 132,698,889                       | 71,486,675                           | (22,447)                         | 61,189,767           |
| 4 Bradford            | 12,943                               | 521,859                         | 17,609,820                        | 4,591,799                            | (2,979)                          | 13,015,042           |
| 5 Brevard             | 124,742                              | 12,608,111                      | 376,360,796                       | 147,507,223                          | (63,665)                         | 228,789,908          |
| 6 Broward             | 121,505                              | 46,981,326                      | 1,334,475,909                     | 698,305,709                          | (225,738)                        | 635,944,462          |
| 7 Calhoun             | 19,927                               | 360,636                         | 13,006,927                        | 2,140,192                            | (2,200)                          | 10,864,535           |
| 8 Charlotte           | 28,260                               | 2,729,190                       | 81,071,726                        | 66,264,310                           | (13,714)                         | 14,793,702           |
| 9 Citrus              | 15,817                               | 2,462,227                       | 75,626,359                        | 52,873,413                           | (12,793)                         | 22,740,153           |
| 10 Clay               | 63,637                               | 6,134,988                       | 186,731,709                       | 44,955,175                           | (31,587)                         | 141,744,947          |
| 11 Collier            | 0                                    | 7,917,310                       | 231,551,493                       | 208,402,118                          | (39,169)                         | 23,110,206           |
| 12 Columbia           | 11,220                               | 1,651,417                       | 54,311,083                        | 12,162,885                           | (9,187)                          | 42,139,011           |
| 13 Miami-Dade         | 96,050                               | 62,825,677                      | 1,829,989,129                     | 1,078,952,472                        | (309,558)                        | 750,727,099          |
| 14 DeSoto             | 3,471                                | 808,590                         | 26,223,064                        | 6,801,804                            | (4,436)                          | 19,416,824           |
| 15 Dixie              | 6,353                                | 336,938                         | 11,561,324                        | 2,495,957                            | (1,956)                          | 9,063,411            |
| 16 Duval              | 146,800                              | 22,885,295                      | 671,860,816                       | 250,225,069                          | (113,651)                        | 421,522,096          |
| 17 Escambia           | 158,835                              | 6,888,541                       | 209,596,653                       | 77,128,462                           | (35,455)                         | 132,432,736          |
| 18 Flagler            | 40,888                               | 2,131,692                       | 66,291,195                        | 34,808,942                           | (11,214)                         | 31,471,039           |
| 19 Franklin           | 0                                    | 177,958                         | 5,815,195                         | 5,234,189                            | (984)                            | 580,022              |
| 20 Gadsden            | 15,954                               | 895,407                         | 30,171,813                        | 7,539,665                            | (5,104)                          | 22,627,044           |
| 21 Gilchrist          | 4,062                                | 425,468                         | 15,009,745                        | 3,335,694                            | (2,539)                          | 11,671,512           |
| 22 Glades             | 579                                  | 250,907                         | 8,512,286                         | 2,629,928                            | (1,440)                          | 5,880,918            |
| 23 Gulf               | 1,479                                | 308,152                         | 9,930,357                         | 6,554,149                            | (1,680)                          | 3,374,528            |
| 24 Hamilton           | 10,435                               | 256,519                         | 8,672,478                         | 4,191,343                            | (1,467)                          | 4,479,668            |
| 25 Hardee             | 12,593                               | 868,127                         | 27,228,251                        | 7,633,493                            | (4,606)                          | 19,590,152           |
| 26 Hendry             | 8,256                                | 1,151,555                       | 37,267,655                        | 8,416,613                            | (6,304)                          | 28,844,738           |
| 27 Hernando           | 165,763                              | 3,764,110                       | 114,658,733                       | 37,446,911                           | (19,395)                         | 77,192,427           |
| 28 Highlands          | 28,568                               | 1,981,654                       | 62,079,053                        | 23,154,924                           | (10,501)                         | 38,913,628           |
| 29 Hillsborough       | 191,468                              | 35,481,592                      | 1,053,394,690                     | 363,422,555                          | (178,191)                        | 689,793,944          |
| 30 Holmes             | 4,723                                | 506,538                         | 18,342,900                        | 2,296,204                            | (3,103)                          | 16,043,593           |
| 31 Indian River       | 18,600                               | 3,164,057                       | 91,066,100                        | 69,189,778                           | (15,405)                         | 21,860,917           |
| 32 Jackson            | 18,092                               | 1,083,358                       | 36,940,715                        | 7,988,531                            | (6,249)                          | 28,945,935           |
| 33 Jefferson          | 778                                  | 156,411                         | 5,885,632                         | 3,130,205                            | (996)                            | 2,754,431            |
| 34 Lafayette          | 1,504                                | 185,953                         | 6,515,382                         | 1,292,926                            | (1,102)                          | 5,221,354            |
| 35 Lake               | 136,835                              | 6,939,315                       | 205,867,531                       | 77,881,953                           | (34,824)                         | 127,950,754          |
| 36 Lee                | 92,167                               | 15,604,497                      | 463,623,826                       | 303,913,648                          | (78,426)                         | 159,631,752          |
| 37 Leon               | 89,141                               | 5,667,423                       | 174,515,692                       | 71,026,262                           | (29,521)                         | 103,459,909          |
| 38 Levy               | 10,716                               | 935,239                         | 32,071,443                        | 8,345,349                            | (5,425)                          | 23,720,669           |
| 39 Liberty            | 1,685                                | 240,734                         | 8,739,538                         | 1,125,898                            | (1,478)                          | 7,612,162            |
| 40 Madison            | 3,813                                | 409,266                         | 14,517,002                        | 3,353,612                            | (2,456)                          | 11,160,934           |
| 41 Manatee            | 60,176                               | 8,192,639                       | 238,801,747                       | 132,013,393                          | (40,395)                         | 106,747,959          |
| 42 Marion             | 126,210                              | 6,962,469                       | 215,950,991                       | 75,052,429                           | (36,530)                         | 140,862,032          |
| 43 Martin             | 99                                   | 3,350,776                       | 97,661,298                        | 87,893,203                           | (16,520)                         | 9,751,575            |
| 44 Monroe             | 0                                    | 1,459,486                       | 42,301,721                        | 38,066,828                           | (7,156)                          | 4,227,737            |
| 45 Nassau             | 13,727                               | 1,901,295                       | 57,668,341                        | 33,179,017                           | (9,755)                          | 24,479,569           |
| 46 Okaloosa           | 41,106                               | 5,229,095                       | 156,053,138                       | 75,562,945                           | (26,398)                         | 80,463,795           |
| 47 Okeechobee         | 8,114                                | 1,078,073                       | 35,244,496                        | 7,865,072                            | (5,962)                          | 27,373,462           |
| 48 Orange             | 71,529                               | 33,485,844                      | 955,203,050                       | 437,064,571                          | (161,581)                        | 517,976,898          |
| 49 Osceola            | 169,531                              | 10,061,583                      | 297,103,408                       | 92,562,822                           | (50,257)                         | 204,490,329          |
| 50 Palm Beach         | 44,641                               | 33,108,787                      | 945,140,617                       | 675,691,187                          | (159,878)                        | 269,289,552          |
| 51 Pasco              | 224,532                              | 11,691,972                      | 360,448,844                       | 104,898,107                          | (60,973)                         | 255,489,764          |
| 52 Pinellas           | 116,727                              | 18,068,552                      | 525,970,449                       | 310,287,586                          | (88,972)                         | 215,593,891          |
| 53 Polk               | 114,890                              | 16,588,263                      | 506,487,780                       | 134,748,693                          | (85,677)                         | 371,653,410          |
| 54 Putnam             | 22,119                               | 1,781,848                       | 57,470,684                        | 17,349,620                           | (9,722)                          | 40,111,342           |
| 55 St. Johns          | 93,470                               | 5,729,929                       | 166,519,655                       | 96,095,769                           | (28,168)                         | 70,395,718           |
| 56 St. Lucie          | 121,705                              | 6,704,946                       | 204,142,821                       | 79,026,457                           | (34,532)                         | 125,081,832          |
| 57 Santa Rosa         | 278,376                              | 4,234,224                       | 130,688,604                       | 44,370,932                           | (22,107)                         | 86,295,565           |
| 58 Sarasota           | 0                                    | 7,394,444                       | 219,442,070                       | 197,505,579                          | (37,120)                         | 21,899,371           |
| 59 Seminole           | 402,508                              | 11,195,038                      | 328,009,678                       | 131,423,148                          | (55,486)                         | 196,531,044          |
| 60 Sumter             | 9,312                                | 1,342,399                       | 39,053,508                        | 35,148,187                           | (6,606)                          | 3,898,715            |
| 61 Suwannee           | 12,896                               | 937,455                         | 29,656,491                        | 7,659,440                            | (5,017)                          | 21,992,034           |
| 62 Taylor             | 3,279                                | 431,167                         | 14,232,274                        | 6,163,402                            | (2,407)                          | 8,066,465            |
| 63 Union              | 4,961                                | 363,186                         | 12,427,004                        | 1,271,871                            | (2,102)                          | 11,153,031           |
| 64 Volusia            | 118,780                              | 10,347,048                      | 310,304,477                       | 132,768,752                          | (52,491)                         | 177,483,234          |
| 65 Wakulla            | 6,951                                | 814,259                         | 26,516,362                        | 5,881,960                            | (4,485)                          | 20,629,917           |
| 66 Walton             | 0                                    | 1,316,976                       | 38,268,146                        | 34,442,224                           | (6,473)                          | 3,819,449            |
| 67 Washington         | 9,902                                | 550,685                         | 18,810,373                        | 4,649,674                            | (3,182)                          | 14,157,517           |
| 68 Washington Special | 0                                    | 16,259                          | 1,190,141                         | 0                                    | (201)                            | 1,189,940            |
| 69 FAMU Lab School    | 671                                  | 82,658                          | 3,120,033                         | 0                                    | (528)                            | 3,119,505            |
| 70 FAU - Palm Beach   | 196                                  | 169,605                         | 5,335,492                         | 0                                    | (902)                            | 5,334,590            |
| 71 FAU - St. Lucie    | 0                                    | 248,244                         | 7,429,605                         | 0                                    | (1,257)                          | 7,428,348            |
| 72 FSU Lab - Broward  | 0                                    | 124,164                         | 3,817,084                         | 0                                    | (646)                            | 3,816,438            |
| 73 FSU Lab - Leon     | 0                                    | 278,476                         | 9,236,387                         | 0                                    | (1,562)                          | 9,234,825            |
| 74 UF Lab School      | 1,923                                | 190,563                         | 6,713,855                         | 0                                    | (1,136)                          | 6,712,719            |
| 75 Virtual School     | 27,970,780                           | 6,797,534                       | 212,483,312                       | 0                                    | (35,943)                         | 212,447,369          |
| Total                 | 31,831,458                           | 480,000,000                     | 14,198,065,059                    | 6,842,042,805                        | (2,401,722)                      | 7,353,620,532        |

Sumter County School Board  
"Preparing the Next Generation Today"



7/16/2013 9:00 AM  
2013-14 FEFP Second Calculation  
Detail 4

## Florida Department of Education

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2013-14 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 4

|                       | Net<br>State<br>FEFP | Lottery and<br>School<br>Recognition <sup>1</sup> | Class<br>Size<br>Reduction<br>Allocation | Total<br>State<br>Funding | Required<br>Local<br>Effort<br>Taxes | 0.748<br>Discretionary<br>Local Effort | Total<br>Local<br>Funding | Total<br>State<br>and Local<br>Funding |
|-----------------------|----------------------|---|--|---------------------------|--------------------------------------|--|---------------------------|--|
| District              | -1-                  | -2-   | -3-                                      | -4-                       | -5-                                  | -6-                                    | -7-                       | -8-                                    |
| 1 Alachua             | 81,986,261           | 1,580,918   | 29,334,006                               | 112,901,185               | 61,085,418                           | 8,917,231                              | 70,002,649                | 182,903,834                            |
| 2 Baker               | 22,159,401           | 452,300   | 5,141,951                                | 27,753,652                | 4,108,484                            | 601,516                                | 4,710,000                 | 32,463,652                             |
| 3 Bay                 | 61,189,767           | 774,622   | 28,819,032                               | 90,783,421                | 71,486,675                           | 10,726,586                             | 82,213,261                | 172,996,682                            |
| 4 Bradford            | 13,015,042           | 74,573  | 3,361,141                                | 16,450,756                | 4,591,799                            | 641,874                                | 5,233,673                 | 21,684,429                             |
| 5 Brevard             | 228,789,908          | 4,725,579   | 79,068,139                               | 312,583,626               | 147,507,223                          | 20,627,295                             | 168,134,518               | 480,718,144                            |
| 6 Broward             | 635,944,462          | 15,055,108  | 295,427,509                              | 946,427,079               | 698,305,709                          | 101,998,178                            | 800,303,887               | 1,746,730,966                          |
| 7 Calhoun             | 10,864,535           | 60,820  | 2,325,684                                | 13,251,039                | 2,140,192                            | 310,847                                | 2,451,039                 | 15,702,078                             |
| 8 Charlotte           | 14,793,702           | 981,157   | 16,984,950                               | 32,759,809                | 66,264,310                           | 9,466,330                              | 75,730,640                | 108,490,449                            |
| 9 Citrus              | 22,740,153           | 865,609   | 15,376,049                               | 38,981,811                | 52,873,413                           | 7,808,354                              | 60,681,767                | 99,663,578                             |
| 10 Clay               | 141,744,947          | 2,318,989   | 37,884,810                               | 181,848,746               | 44,955,175                           | 6,601,192                              | 51,556,367                | 233,405,113                            |
| 11 Collier            | 23,110,206           | 2,472,868   | 49,754,376                               | 75,337,450                | 208,402,118                          | 45,354,898                             | 253,757,016               | 329,094,466                            |
| 12 Columbia           | 42,139,011           | 279,282   | 10,690,829                               | 53,109,122                | 12,162,885                           | 1,839,062                              | 14,001,947                | 67,111,069                             |
| 13 Miami-Dade         | 750,727,099          | 19,667,444  | 394,930,666                              | 1,165,325,209             | 1,078,952,472                        | 133,604,258                            | 1,212,556,730             | 2,377,881,939                          |
| 14 DeSoto             | 19,416,824           | 102,865   | 5,194,916                                | 24,714,605                | 6,801,804                            | 1,026,170                              | 7,827,974                 | 32,542,579                             |
| 15 Dixie              | 9,063,411            | 94,411  | 2,165,835                                | 11,323,657                | 2,495,957                            | 363,225                                | 2,859,182                 | 14,182,839                             |
| 16 Duval              | 421,522,096          | 5,613,515   | 145,649,664                              | 572,785,275               | 250,225,069                          | 37,411,224                             | 287,636,293               | 860,421,568                            |
| 17 Escambia           | 132,432,736          | 751,448   | 43,630,289                               | 176,814,473               | 77,128,462                           | 10,866,847                             | 87,995,309                | 264,809,782                            |
| 18 Flagler            | 31,471,039           | 853,316   | 13,370,037                               | 45,694,392                | 34,808,942                           | 5,012,917                              | 39,821,859                | 85,516,251                             |
| 19 Franklin           | 580,022              | 29,106  | 1,140,786                                | 1,749,914                 | 5,234,189                            | 1,231,574                              | 6,465,763                 | 8,215,677                              |
| 20 Gadsden            | 22,627,044           | 214,841   | 5,845,979                                | 28,687,864                | 7,539,665                            | 1,063,487                              | 8,603,152                 | 37,291,016                             |
| 21 Gilchrist          | 11,671,512           | 167,913   | 2,723,845                                | 14,563,270                | 3,335,694                            | 460,096                                | 3,795,790                 | 18,359,060                             |
| 22 Glades             | 5,880,918            | 6,997   | 1,659,598                                | 7,547,513                 | 2,629,928                            | 414,931                                | 3,044,859                 | 10,592,372                             |
| 23 Gulf               | 3,374,528            | 98,138  | 1,961,846                                | 5,434,512                 | 6,554,149                            | 1,007,295                              | 7,561,444                 | 12,995,956                             |
| 24 Hamilton           | 4,479,668            | 29,761  | 1,664,926                                | 6,174,355                 | 4,191,343                            | 570,645                                | 4,761,988                 | 10,936,343                             |
| 25 Hardee             | 19,590,152           | 0   | 5,599,268                                | 25,189,420                | 7,633,493                            | 1,112,165                              | 8,745,658                 | 33,935,078                             |
| 26 Hendry             | 28,844,738           | 48,696  | 7,405,165                                | 36,298,599                | 8,416,613                            | 1,272,615                              | 9,689,228                 | 45,987,827                             |
| 27 Hernando           | 77,192,427           | 785,735   | 23,571,955                               | 101,550,117               | 37,446,911                           | 5,729,247                              | 43,176,158                | 144,726,275                            |
| 28 Highlands          | 38,913,628           | 552,645   | 12,717,458                               | 52,183,731                | 23,154,924                           | 3,452,239                              | 26,607,163                | 78,790,894                             |
| 29 Hillsborough       | 689,793,944          | 8,793,936   | 223,747,180                              | 922,335,060               | 363,422,555                          | 50,062,628                             | 413,485,183               | 1,335,820,243                          |
| 30 Holmes             | 16,043,593           | 89,505  | 3,256,708                                | 19,389,806                | 2,296,204                            | 334,481                                | 2,630,685                 | 22,020,491                             |
| 31 Indian River       | 21,860,917           | 1,102,670   | 19,661,293                               | 42,624,880                | 69,189,778                           | 9,841,026                              | 79,030,804                | 121,655,684                            |
| 32 Jackson            | 28,945,935           | 369,822   | 6,949,575                                | 36,265,332                | 7,988,531                            | 1,139,912                              | 9,128,443                 | 45,393,775                             |
| 33 Jefferson          | 2,754,431            | 0   | 1,022,884                                | 3,777,315                 | 3,130,205                            | 436,014                                | 3,566,219                 | 7,343,534                              |
| 34 Lafayette          | 5,221,354            | 0   | 1,195,944                                | 6,417,298                 | 1,292,926                            | 185,234                                | 1,478,160                 | 7,895,458                              |
| 35 Lake               | 127,950,754          | 1,796,167   | 43,845,760                               | 173,592,681               | 77,881,953                           | 11,835,778                             | 89,717,731                | 263,310,412                            |
| 36 Lee                | 159,631,752          | 3,913,096   | 97,953,226                               | 261,498,074               | 303,913,648                          | 42,674,565                             | 346,588,213               | 608,086,287                            |
| 37 Leon               | 103,459,909          | 2,017,602   | 35,829,468                               | 141,306,979               | 71,026,262                           | 10,421,272                             | 81,447,534                | 222,754,513                            |
| 38 Levy               | 32,720,669           | 189,740   | 5,919,374                                | 38,829,783                | 8,345,349                            | 1,230,499                              | 9,575,848                 | 39,405,631                             |
| 39 Liberty            | 7,612,162            | 29,486  | 1,328,607                                | 8,970,255                 | 1,125,898                            | 158,870                                | 1,284,768                 | 10,255,023                             |
| 40 Madison            | 11,160,934           | 100,099   | 2,501,064                                | 13,762,097                | 3,353,612                            | 485,485                                | 3,839,097                 | 17,601,194                             |
| 41 Manatee            | 106,747,959          | 2,095,390   | 51,791,165                               | 160,634,514               | 132,013,393                          | 18,592,735                             | 150,606,128               | 311,240,642                            |
| 42 Marion             | 140,862,032          | 1,235,050   | 43,751,752                               | 185,848,834               | 75,052,429                           | 11,081,567                             | 86,133,996                | 271,982,830                            |
| 43 Martin             | 9,751,575            | 1,376,338   | 20,656,257                               | 31,784,170                | 87,893,203                           | 13,080,803                             | 100,974,006               | 132,758,176                            |
| 44 Monroe             | 4,227,737            | 518,154   | 9,234,543                                | 13,980,434                | 38,066,828                           | 14,730,464                             | 52,797,292                | 66,777,726                             |
| 45 Nassau             | 24,479,569           | 872,866   | 11,933,029                               | 37,285,464                | 33,179,017                           | 4,803,156                              | 37,982,173                | 75,267,637                             |
| 46 Okaloosa           | 80,463,795           | 2,344,974   | 32,433,963                               | 115,242,732               | 75,562,945                           | 10,658,322                             | 86,221,267                | 201,463,999                            |
| 47 Okeechobee         | 27,373,462           | 0   | 6,749,364                                | 34,122,826                | 7,865,072                            | 1,128,106                              | 8,993,178                 | 43,116,004                             |
| 48 Orange             | 517,976,898          | 9,233,298   | 211,903,039                              | 739,113,235               | 437,064,571                          | 64,216,126                             | 501,280,697               | 1,240,393,932                          |
| 49 Osceola            | 204,490,329          | 2,416,244   | 63,192,543                               | 270,099,116               | 92,562,822                           | 13,160,424                             | 105,723,246               | 375,822,362                            |
| 50 Palm Beach         | 269,289,552          | 10,436,226  | 206,648,148                              | 486,373,926               | 675,691,187                          | 93,446,654                             | 769,137,841               | 1,255,511,767                          |
| 51 Pasco              | 255,489,764          | 2,840,107   | 73,407,360                               | 331,737,231               | 104,898,107                          | 15,357,953                             | 120,256,060               | 451,993,291                            |
| 52 Pinellas           | 215,593,891          | 4,979,132   | 113,047,822                              | 333,620,845               | 310,287,586                          | 43,742,012                             | 354,029,598               | 687,650,443                            |
| 53 Polk               | 371,653,410          | 2,809,632   | 105,573,324                              | 480,036,366               | 134,748,693                          | 19,035,321                             | 153,784,014               | 633,820,380                            |
| 54 Putnam             | 40,111,342           | 272,427   | 11,533,135                               | 51,916,904                | 17,349,620                           | 2,543,613                              | 19,893,233                | 71,810,137                             |
| 55 St. Johns          | 70,395,718           | 2,016,898   | 35,099,133                               | 107,511,749               | 96,095,769                           | 13,572,439                             | 109,668,208               | 217,179,957                            |
| 56 St. Lucie          | 125,081,832          | 1,087,924   | 41,989,770                               | 168,159,526               | 79,026,457                           | 11,801,116                             | 90,827,573                | 258,987,099                            |
| 57 Santa Rosa         | 86,295,565           | 1,422,252   | 26,272,915                               | 113,990,732               | 44,370,932                           | 5,935,168                              | 50,306,100                | 164,296,832                            |
| 58 Sarasota           | 21,899,371           | 3,103,125   | 45,852,447                               | 70,854,943                | 197,505,579                          | 31,359,408                             | 228,864,987               | 299,719,930                            |
| 59 Seminole           | 196,531,044          | 4,185,563   | 68,659,159                               | 269,375,766               | 131,423,148                          | 19,294,311                             | 150,717,459               | 420,093,225                            |
| 60 Sumter             | 3,898,715            | 398,654   | 8,580,041                                | 12,877,410                | 35,148,187                           | 6,099,964                              | 41,248,151                | 54,125,561                             |
| 61 Suwannee           | 21,992,034           | 4,851   | 6,009,983                                | 28,006,868                | 7,659,440                            | 1,150,685                              | 8,810,125                 | 36,816,993                             |
| 62 Taylor             | 8,066,465            | 0   | 2,810,431                                | 10,876,896                | 6,163,402                            | 919,287                                | 7,082,689                 | 17,959,585                             |
| 63 Union              | 11,153,031           | 201,862   | 2,277,477                                | 13,632,370                | 1,271,871                            | 179,739                                | 1,451,610                 | 15,083,980                             |
| 64 Volusia            | 177,483,234          | 2,264,763   | 64,769,411                               | 244,517,408               | 132,768,752                          | 19,491,860                             | 152,260,612               | 396,778,020                            |
| 65 Wakulla            | 20,629,917           | 387,275   | 5,239,333                                | 26,256,525                | 5,881,960                            | 840,601                                | 6,722,561                 | 32,979,086                             |
| 66 Walton             | 3,819,449            | 416,400   | 8,431,973                                | 12,667,822                | 34,442,224                           | 8,544,870                              | 42,987,094                | 55,654,916                             |
| 67 Washington         | 14,157,517           | 75,227  | 3,507,843                                | 17,740,587                | 4,649,674                            | 657,459                                | 5,307,133                 | 23,047,720                             |
| 68 Washington Special | 1,189,940            | 0   | 0  | 1,189,940                 | 0                                    | 0                                      | 0                         | 1,189,940                              |
| 69 FAMU Lab School    | 3,119,505            | 0   | 530,135                                  | 3,649,640                 | 0                                    | 0                                      | 0                         | 3,649,640                              |
| 70 FAU - Palm Beach   | 5,334,590            | 66,772  | 1,037,569                                | 6,438,931                 | 0                                    | 0                                      | 0                         | 6,438,931                              |
| 71 FAU - St. Lucie    | 7,428,348            | 132,171   | 1,656,720                                | 9,217,239                 | 0                                    | 0                                      | 0                         | 9,217,239                              |
| 72 FSU Lab - Broward  | 3,816,438            | 63,343  | 885,959                                  | 4,765,740                 | 0                                    | 0                                      | 0                         | 4,765,740                              |
| 73 FSU Lab - Leon     | 9,234,825            | 158,240   | 1,666,890                                | 11,059,955                | 0                                    | 0                                      | 0                         | 11,059,955                             |
| 74 UF Lab             | 6,712,719            | 106,940   | 1,121,739                                | 7,941,398                 | 0                                    | 0                                      | 0                         | 7,941,398                              |
| 75 Virtual School     | 212,447,369          | 0   | 0  | 212,447,369               | 0                                    | 0                                      | 0                         | 212,447,369                            |

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.

|   |   |  |   |   |   |   |   |  |   |   |   |
|---|---|--|---|---|---|---|---|--|---|---|---|
| <b>Unweighted FTE</b><br><i>Sumter</i><br><b>7,960.23</b>             | x | <b>Program Cost Factors</b><br><i>Sumter</i><br><b>1.064918</b>          | = | <b>Weighted FTE Students</b><br><i>Sumter</i><br><b>8,476.99</b>          | x | <b>Base Student Allocation</b><br><i>State</i><br><b>\$3,752.30</b> | x | <b>District Cost Differential (DCD)</b><br><i>Sumter</i><br><b>.9667</b> | = | <b>Base Funding</b><br><i>Sumter</i><br><b>\$30,748,997</b>                     | + |
| <b>Declining Enrollment Supplement</b><br><i>Sumter</i><br><b>\$0</b> | + | <b>Sparsity Supplement</b><br><i>Sumter</i><br><b>\$0</b>                | + | <b>0.748 Mill Compression</b><br><i>Sumter</i><br><b>\$0</b>              | + | <b>Safe Schools</b><br><i>Sumter</i><br><b>\$181,129</b>            | + | <b>ESE Guaranteed Allocation</b><br><i>Sumter</i><br><b>\$2,824,076</b>  | + | <b>Supplemental Academic Instruction</b><br><i>Sumter</i><br><b>\$1,576,717</b> | + |
| <b>Reading Allocation</b><br><i>Sumter</i><br><b>\$454,445</b>        | + | <b>Merit Award Program (MAP)</b><br><i>Sumter</i><br><b>\$0</b>          | + | <b>Teacher Salary Increase</b><br><i>Sumter</i><br><b>\$1,342,399</b>     | + | <b>Teacher Lead</b><br><i>Sumter</i><br><b>\$135,756</b>            | + | <b>Transportation</b><br><i>Sumter</i><br><b>\$1,108,444</b>             | + | <b>Instructional Materials</b><br><i>Sumter</i><br><b>\$672,233</b>             | + |
| <b>Minimum Guarantee</b><br><i>Sumter</i><br><b>\$0</b>               | + | <b>Virtual Education Contribution</b><br><i>Sumter</i><br><b>\$9,312</b> | = | <b>Gross State and Local FEFP</b><br><i>Sumter</i><br><b>\$39,053,508</b> |   |   |   |  |   |   |   |

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.

|   |   |  |   |   |   |  |  |  |  |  |  |
|---|---|--|---|---|---|--|--|--|--|--|--|
| <b>Gross State and Local FEFP</b><br><i>Sumter</i><br><b>\$39,053,508</b> | - | <b>Required Local Effort</b><br><i>Sumter</i><br><b>\$35,148,187</b>               | - | <b>Less Proration</b><br><i>Sumter</i><br><b>\$6,606</b>                              | = | <b>Net State FEFP</b><br><i>Sumter</i><br><b>\$3,898,715</b>                           |  |  |  |  |  |
| <b>Net State FEFP</b><br><i>Sumter</i><br><b>\$3,898,715</b>              | + | <b>School Recognition / Lottery</b><br><i>Sumter</i><br><b>\$398,654</b>           | + | <b>ClassSize Reduction</b><br><i>Sumter</i><br><b>\$8,580,041</b>                     | = | <b>Total State Funding (FEFP)</b><br><i>Sumter</i><br><b>\$12,877,410</b>              |  |  |  |  |  |
| <b>Total State Funding (FEFP)</b><br><i>Sumter</i><br><b>\$12,877,410</b> | + | <b>Required Local Effort (4.984 Mills)</b><br><i>Sumter</i><br><b>\$35,148,187</b> | + | <b>Discretionary Local Effort (.748 Mills)</b><br><i>Sumter</i><br><b>\$6,099,964</b> | = | <b>Total Potential Funds (State and Local)</b><br><i>Sumter</i><br><b>\$54,125,561</b> |  |  |  |  |  |

\*\*Based on 2013-2014 FEFP 2<sup>nd</sup> Calculation

## 2013-2014 Proposed Millage Rates

|                          | 2012-2013<br>Certified Final<br>Tax Value<br>DR422 | 2013-2014<br>FEFP-Second<br>Calc with Est<br>Tax Value July<br>DR420 |                   | 2013-2014<br>ROLLED-<br>BACK |                   | 2013-2014<br>July Est Tax<br>Value with<br>Prior Year<br>Millage |                   |
|--------------------------|--|--|-------------------|------------------------------|-------------------|--|-------------------|
|                          | <u>2012-2013</u>                                   | <u>2013-2014</u>   |                   |                              |                   |  |                   |
| Tax Value                | 7,762,431,468                                      | 8,494,824,816  |                   | 8,494,824,816                |                   | 8,494,824,816  |                   |
| Required Local<br>Effort | 4.2340   | 4.3100   | 35,148,187        | 4.3100                       | 35,148,187        | 4.3100   | 35,148,187        |
| Basic<br>Discretionary   | 0.7480   | 0.7480   | 6,099,964         | 0.7480                       | 6,099,964         | 0.7480   | 6,099,964         |
| Capital Outlay           | <u>1.5000</u>                                      | <u>1.5000</u>  | <u>12,232,548</u> | <u>1.2990</u>                | <u>10,593,386</u> | <u>1.42400</u>   | <u>11,612,765</u> |
|                          | 6.4820   | 6.5580   | 53,480,699        | 6.3570                       | 51,841,537        | 6.4820   | 52,860,916        |
| Revenue<br>Generated     | 48,303,438   | 53,480,699   |                   | 51,841,537                   |                   | 52,860,916   |                   |

## State Funding Comparison

| 2nd FEFP Calculation 2013-14 |              |              |                   |                  |                  |
|------------------------------|--------------|--------------|-------------------|------------------|------------------|
| District                     | UFTE         | WFTE         | TOTAL FUNDING**   | AVG FUNDING UFTE | AVG FUNDING WFTE |
| Sumter                       | 7,960.23     | 8,476.99     | 53,726,907.00     | 6,749.42         | 6,337.97         |
| State                        | 2,696,270.71 | 2,927,656.31 | 18,164,151,726.00 | 6,736.77         | 6,204.33         |

**Below/Above State Average:**

**12.65**

**133.64**

\*\* 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 6.357, decreasing last year's rate of 6.482. By far the biggest portion of that rate (4.310) 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 .9667. 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

### 2013-2014 Proposed Millage

|                       |       |
|-----------------------|-------|
| Local Required Effort | 4.310 |
| Discretionary         | .748  |
| Capital Improvement   | 1.299 |
| Total                 | 6.357 |

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

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

\$100,000 @ 6.357 = \$635.70  
 (2013-2014 proposed millage rate)

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

Total Change in taxes = **-\$12.50**  
 (assuming no change in assessed value of home)

# Impact of Changes in 2013-2014 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         | 0.006482 (12-13 Millage Rate)          | \$486.15     |          |
|                   | 0.006357 (13-14 Proposed Millage Rate) | \$476.78     | -\$9.38  |
| 125,000.00        | Assessed Value                         |              |          |
| <u>-25,000.00</u> | Homestead Exemption                    |              |          |
| 100,000.00        | 0.006482 (12-13 Millage Rate)          | \$648.20     |          |
|                   | 0.006357 (13-14 Proposed Millage Rate) | \$635.70     | -\$12.50 |
| 188,756.00        | Assessed Value                         |              |          |
| <u>-25,000.00</u> | Homestead Exemption                    |              |          |
| 163,756.00        | 0.006482 (12-13 Millage Rate)          | \$1,061.47   |          |
|                   | 0.006357 (13-14 Proposed Millage Rate) | \$1,041.00   | -\$20.47 |
| 175,000.00        | Assessed Value                         |              |          |
| <u>-25,000.00</u> | Homestead Exemption                    |              |          |
| 150,000.00        | 0.006482 (12-13 Millage Rate)          | \$972.30     |          |
|                   | 0.006357 (13-14 Proposed Millage Rate) | \$953.55     | -\$18.75 |
| 250,000.00        | Assessed Value                         |              |          |
| <u>-25,000.00</u> | Homestead Exemption                    |              |          |
| 225,000.00        | 0.006482 (12-13 Millage Rate)          | \$1,458.45   |          |
|                   | 0.006357 (13-14 Proposed Millage Rate) | \$1,430.33   | -\$28.13 |

If assessed property values increase:

The amount of taxes will increase \$6.357 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 1.299 mill property tax for the capital outlay projects listed herein.

This tax is in addition to the school board's proposed tax of 5.058 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$10,593,386 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     |
| Demolish-District Wide                   |                                 |

### **MOTOR VEHICLE PURCHASES**

|                                   |                         |
|-----------------------------------|-------------------------|
| Purchase of four (4) 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 | Sumter Alternatives             |
| 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 30, 2013 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 3.7% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

| FISCAL YEAR 2013-2014   |        |  |        | PROPOSED MILLAGE LEVIES                    |               |
|---|--------|--|--------|--|---------------|
| PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:                           |        |  |        | NOT SUBJECT TO 10-MILL CAP:                |               |
| Required Local Effort (including Prior Period Funding Adjustment Millage) | 4.3100 | Additional Millage Not to Exceed 4 Years | 0.0000 | Operating or Capital Not to Exceed 2 Years | 0.0000        |
| Local Capital Improvement (Capital Outlay)                                | 1.2990 | (Operating)                              |        | Debt Service                               | 0.0000        |
| Discretionary Operating   | 0.7480 |  |        | <b>TOTAL MILLAGE:</b>                      | <b>6.3570</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            | 7,522,097.23           |                        |                         |                        |                        | 7,580,097.23             |
| State Sources  | 13,499,395.00           | 55,000.00              | \$ 397,771.00          | \$ 900,927.00           |                        |                        | 14,853,093.00            |
| Local Sources  | 41,877,758.00           | 425,500.00             | 30,000.00              | 10,593,386.00           | \$ 5,691,444.00        | \$ 1,163,000.00        | 59,781,088.00            |
| <b>TOTAL SOURCES</b>   | <b>55,435,153.00</b>    | <b>8,002,597.23</b>    | <b>427,771.00</b>      | <b>11,494,313.00</b>    | <b>5,691,444.00</b>    | <b>1,163,000.00</b>    | <b>82,214,278.23</b>     |
| Transfers In   | 6,660,013.81            | -                      | 2,214,827.95           |                         |                        |                        | 8,874,841.76             |
| Fund/Net Asset Balances  | 7,939,996.06            | 593,995.14             | 335,623.84             | 3,477,702.42            | 2,160,655.33           | 440,187.00             | 14,948,159.79            |
| <b>TOTAL REVENUES, TRANSFERS AND FUND/NET ASSET BALANCES</b>                   | <b>70,035,162.87</b>    | <b>8,596,592.37</b>    | <b>2,978,222.79</b>    | <b>14,972,015.42</b>    | <b>7,852,099.33</b>    | <b>1,603,187.00</b>    | <b>106,037,279.78</b>    |
| <b>EXPENDITURES</b>  |                         |                        |                        |                         |                        |                        |                          |
| Instruction  | 45,549,746.46           | 2,221,010.02           |                        |                         |                        |                        | 47,770,756.48            |
| Pupil Personnel Services   | 2,073,413.00            | 513,730.00             |                        |                         |                        |                        | 2,587,143.00             |
| Instructional Media Services   | 744,438.32              | -                      |                        |                         |                        |                        | 744,438.32               |
| Instructional & Curriculum Development Services                                | 1,022,501.00            | 1,163,738.00           |                        |                         |                        |                        | 2,186,239.00             |
| Instructional Staff Training Services  | 497,733.21              | 753,718.24             |                        |                         |                        |                        | 1,251,451.45             |
| Instructional Related Technology   | 738,011.97              | -                      |                        |                         |                        |                        | 738,011.97               |
| School Board of Education  | 560,508.00              | -                      |                        |                         |                        |                        | 560,508.00               |
| General Administration   | 508,042.00              | 122,857.34             |                        |                         |                        |                        | 630,899.34               |
| School Administration  | 2,709,360.20            | 87,556.00              |                        |                         |                        |                        | 2,796,916.20             |
| Facilities Acquisition and Construction  | 367,160.00              | 500.00                 |                        | 4,610,261.82            |                        |                        | 4,977,921.82             |
| Fiscal Services  | 556,230.00              |                        |                        |                         |                        |                        | 556,230.00               |
| Food Services  | 8,481.00                | 3,271,333.00           |                        |                         |                        |                        | 3,279,814.00             |
| Central Services   | 955,789.80              | 32,395.63              |                        |                         | 5,612,000.00           |                        | 6,600,185.43             |
| Pupil Transportation Services  | 3,098,199.00            | 18,542.00              |                        |                         |                        |                        | 3,116,741.00             |
| Operation of Plant   | 3,870,494.08            | 32,550.00              |                        |                         |                        |                        | 3,903,044.08             |
| Maintenance of Plant   | 1,952,739.00            | -                      |                        |                         |                        |                        | 1,952,739.00             |
| Administrative Technology Services   | 713,064.00              | -                      |                        |                         |                        |                        | 713,064.00               |
| Community Services   | 30,200.00               |                        |                        |                         |                        |                        | 30,200.00                |
| Debt Service   | 37,000.00               |                        | 2,764,264.26           |                         |                        |                        | 2,801,264.26             |
| Internal Funds Disbursement  | -                       |                        |                        |                         |                        | 1,175,000.00           | 1,175,000.00             |
| <b>TOTAL EXPENDITURES</b>  | <b>65,993,111.04</b>    | <b>8,217,930.23</b>    | <b>2,764,264.26</b>    | <b>4,610,261.82</b>     | <b>5,612,000.00</b>    | <b>1,175,000.00</b>    | <b>88,372,567.35</b>     |
| Transfers Out  | -                       |                        |                        | 8,874,841.76            |                        |                        | 8,874,841.76             |
| Fund/Net Asset Balances  | 4,042,051.83            | 378,662.14             | 213,958.53             | 1,486,911.84            | 2,240,099.33           | 428,187.00             | 8,789,870.67             |
| <b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, AND FUND/NET ASSET BALANCES</b> | <b>\$ 70,035,162.87</b> | <b>\$ 8,596,592.37</b> | <b>\$ 2,978,222.79</b> | <b>\$ 14,972,015.42</b> | <b>\$ 7,852,099.33</b> | <b>\$ 1,603,187.00</b> | <b>\$ 106,037,279.78</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<br>Local Effort | Discretionary<br>Operating | Critical<br>Operating<br>Needs | Capital Outlay | Prior Period<br>Adjustment | Total |
|----------|--------------------------|----------------------------|--------------------------------|----------------|----------------------------|-------|
| SUMTER   | 4.310                    | 0.748                      | 0                              | 1.299          | 0                          | 6.357 |
| MARION   | 5.066                    | 0.748                      | 0                              | 1.500          | .025                       | 7.339 |
| LAKE     | 4.922                    | 0.748                      | 0                              | 1.500          | 0                          | 7.170 |
| CITRUS   | 5.065                    | 0.748                      | 0                              | 1.500          | 0                          | 7.313 |
| HERNANDO | 4.889                    | 0.748                      | 0                              | 1.500          | .143                       | 7.280 |

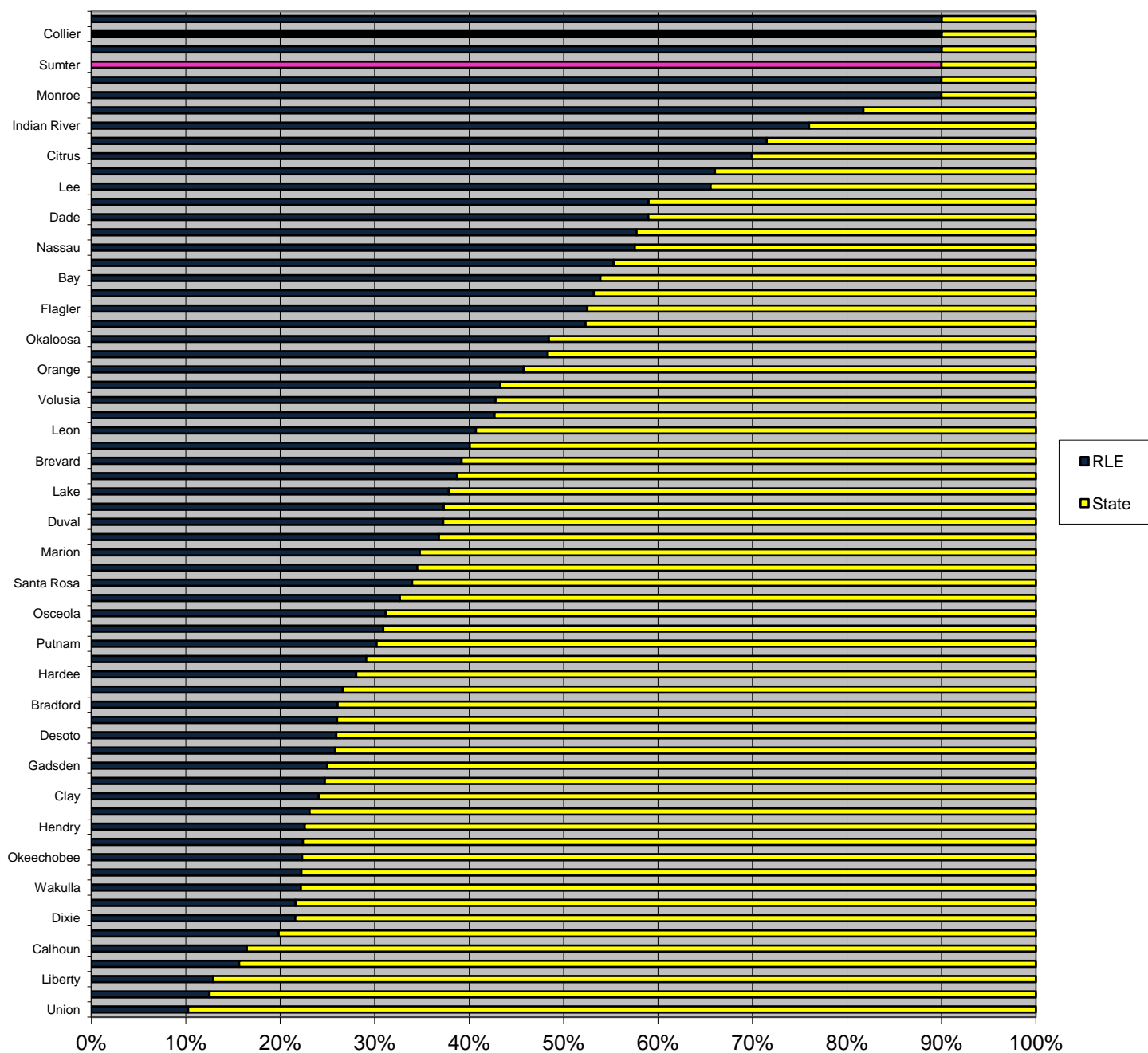
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2013-14 FEFP Second Calculation  
Millage Rates

Florida Department of Education  
2013-14 FEFP Second Calculation  
Millage Rates

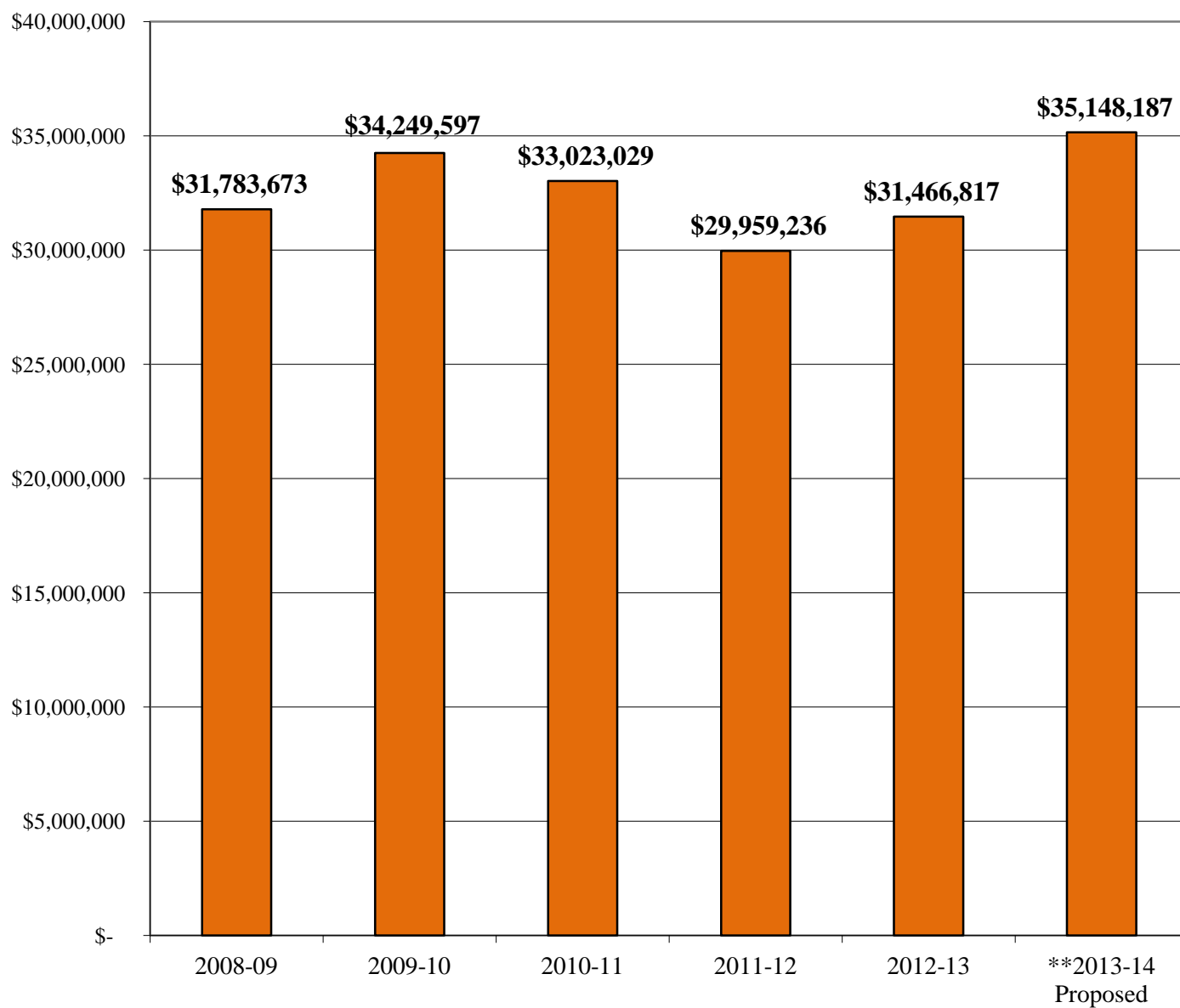
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| District              | Required<br>Local Effort<br>Mills | 0.748<br>Actual<br>Discretionary<br>Millage | Total<br>Actual<br>FEFP<br>Millage |
|-----------------------|-----------------------------------|---|------------------------------------|
| -1-                   | -2-                               | -3-   |                                    |
| 1 Alachua             | 5.124                             | 0.748                                       | 5.872                              |
| 2 Baker               | 5.109                             | 0.748                                       | 5.857                              |
| 3 Bay                 | 4.985                             | 0.748                                       | 5.733                              |
| 4 Bradford            | 5.351                             | 0.748                                       | 6.099                              |
| 5 Brevard             | 5.349                             | 0.748                                       | 6.097                              |
| 6 Broward             | 5.121                             | 0.748                                       | 5.869                              |
| 7 Calhoun             | 5.150                             | 0.748                                       | 5.898                              |
| 8 Charlotte           | 5.236                             | 0.748                                       | 5.984                              |
| 9 Citrus              | 5.065                             | 0.748                                       | 5.813                              |
| 10 Clay               | 5.094                             | 0.748                                       | 5.842                              |
| 11 Collier            | 3.437                             | 0.748                                       | 4.185                              |
| 12 Columbia           | 4.947                             | 0.748                                       | 5.695                              |
| 13 Miami-Dade         | 5.225                             | 0.472                                       | 5.697                              |
| 14 DeSoto             | 4.958                             | 0.748                                       | 5.706                              |
| 15 Dixie              | 5.140                             | 0.748                                       | 5.888                              |
| 16 Duval              | 5.003                             | 0.748                                       | 5.751                              |
| 17 Escambia           | 5.309                             | 0.748                                       | 6.057                              |
| 18 Flagler            | 5.194                             | 0.748                                       | 5.942                              |
| 19 Franklin           | 3.179                             | 0.748                                       | 3.927                              |
| 20 Gadsden            | 5.303                             | 0.748                                       | 6.051                              |
| 21 Gilchrist          | 5.423                             | 0.748                                       | 6.171                              |
| 22 Glades             | 4.741                             | 0.748                                       | 5.489                              |
| 23 Gulf               | 4.867                             | 0.748                                       | 5.615                              |
| 24 Hamilton           | 5.494                             | 0.748                                       | 6.242                              |
| 25 Hardee             | 5.134                             | 0.748                                       | 5.882                              |
| 26 Hendry             | 4.947                             | 0.748                                       | 5.695                              |
| 27 Hernando           | 4.889                             | 0.748                                       | 5.637                              |
| 28 Highlands          | 5.017                             | 0.748                                       | 5.765                              |
| 29 Hillsborough       | 5.430                             | 0.748                                       | 6.178                              |
| 30 Holmes             | 5.135                             | 0.748                                       | 5.883                              |
| 31 Indian River       | 5.259                             | 0.748                                       | 6.007                              |
| 32 Jackson            | 5.242                             | 0.748                                       | 5.990                              |
| 33 Jefferson          | 5.370                             | 0.748                                       | 6.118                              |
| 34 Lafayette          | 5.221                             | 0.748                                       | 5.969                              |
| 35 Lake               | 4.922                             | 0.748                                       | 5.670                              |
| 36 Lee                | 5.327                             | 0.748                                       | 6.075                              |
| 37 Leon               | 5.098                             | 0.748                                       | 5.846                              |
| 38 Levy               | 5.073                             | 0.748                                       | 5.821                              |
| 39 Liberty            | 5.301                             | 0.748                                       | 6.049                              |
| 40 Madison            | 5.167                             | 0.748                                       | 5.915                              |
| 41 Manatee            | 5.311                             | 0.748                                       | 6.059                              |
| 42 Marion             | 5.066                             | 0.748                                       | 5.814                              |
| 43 Martin             | 5.026                             | 0.748                                       | 5.774                              |
| 44 Monroe             | 1.933                             | 0.748                                       | 2.681                              |
| 45 Nassau             | 5.167                             | 0.748                                       | 5.915                              |
| 46 Okaloosa           | 5.303                             | 0.748                                       | 6.051                              |
| 47 Okeechobee         | 5.215                             | 0.748                                       | 5.963                              |
| 48 Orange             | 5.091                             | 0.748                                       | 5.839                              |
| 49 Osceola            | 5.261                             | 0.748                                       | 6.009                              |
| 50 Palm Beach         | 5.076                             | 0.688                                       | 5.764                              |
| 51 Pasco              | 5.109                             | 0.748                                       | 5.857                              |
| 52 Pinellas           | 5.306                             | 0.748                                       | 6.054                              |
| 53 Polk               | 5.295                             | 0.748                                       | 6.043                              |
| 54 Putnam             | 5.102                             | 0.748                                       | 5.850                              |
| 55 St. Johns          | 5.296                             | 0.748                                       | 6.044                              |
| 56 St. Lucie          | 5.009                             | 0.748                                       | 5.757                              |
| 57 Santa Rosa         | 5.592                             | 0.748                                       | 6.340                              |
| 58 Sarasota           | 4.711                             | 0.748                                       | 5.459                              |
| 59 Seminole           | 5.095                             | 0.748                                       | 5.843                              |
| 60 Sumter             | 4.310                             | 0.748                                       | 5.058                              |
| 61 Suwannee           | 4.979                             | 0.748                                       | 5.727                              |
| 62 Taylor             | 5.015                             | 0.748                                       | 5.763                              |
| 63 Union              | 5.293                             | 0.748                                       | 6.041                              |
| 64 Volusia            | 5.095                             | 0.748                                       | 5.843                              |
| 65 Wakulla            | 5.234                             | 0.748                                       | 5.982                              |
| 66 Walton             | 3.015                             | 0.748                                       | 3.763                              |
| 67 Washington         | 5.290                             | 0.748                                       | 6.038                              |
| 68 Washington Special | 0.000                             | 0.000                                       | 0.000                              |
| 69 FAMU Lab School    | 0.000                             | 0.000                                       | 0.000                              |
| 70 FAU - Palm Beach   | 0.000                             | 0.000                                       | 0.000                              |
| 71 FAU - St. Lucie    | 0.000                             | 0.000                                       | 0.000                              |
| 72 FSU Lab - Broward  | 0.000                             | 0.000                                       | 0.000                              |
| 73 FSU Lab - Leon     | 0.000                             | 0.000                                       | 0.000                              |
| 74 UF Lab             | 0.000                             | 0.000                                       | 0.000                              |
| 75 Virtual School     | 0.000                             | 0.000                                       | 0.000                              |
| State                 | 5.183                             | 0.748                                       | 6.181                              |

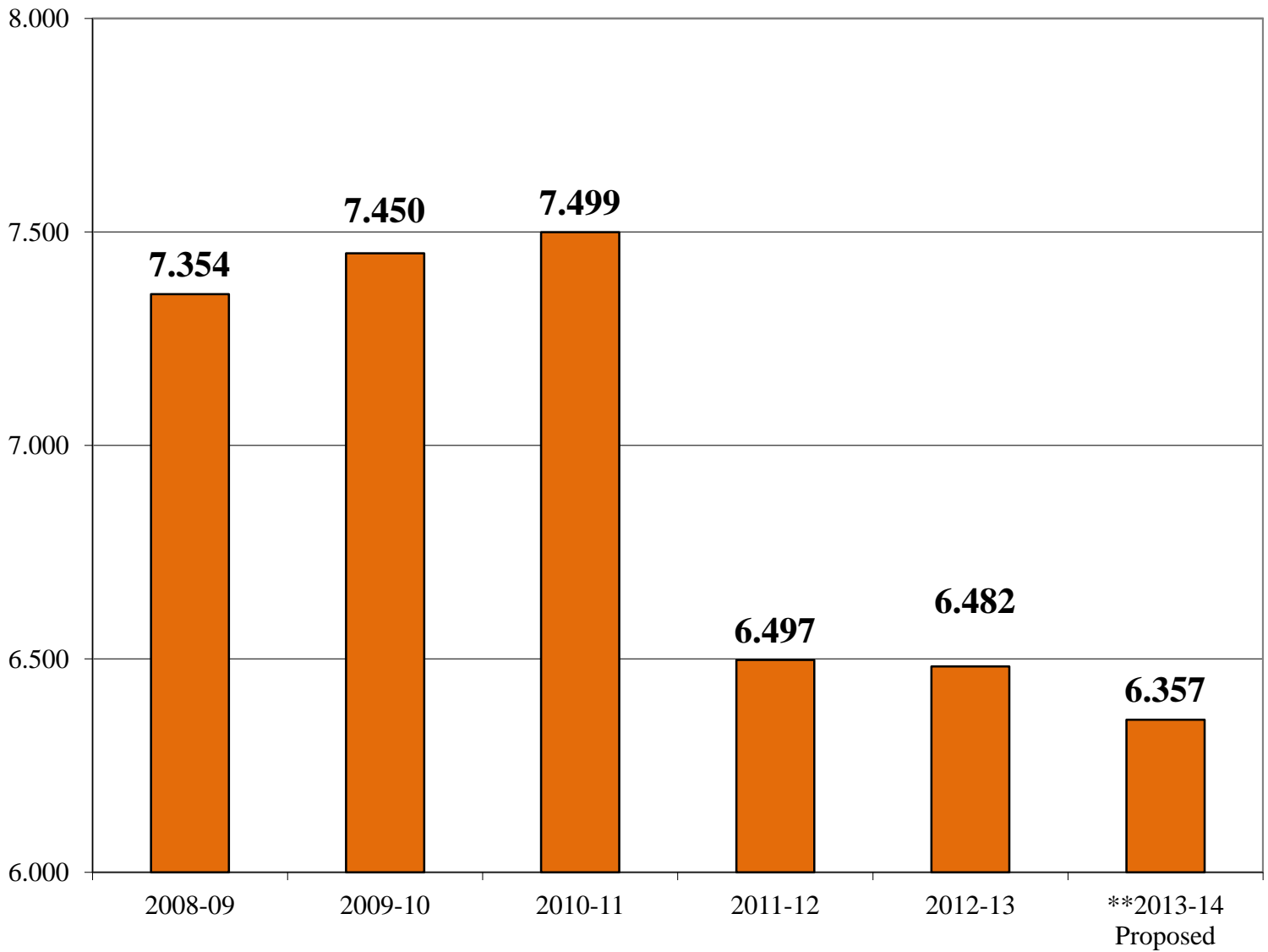
**Sumter County School Board  
Required Local Effort / FEFP State Funding 2013-2014**



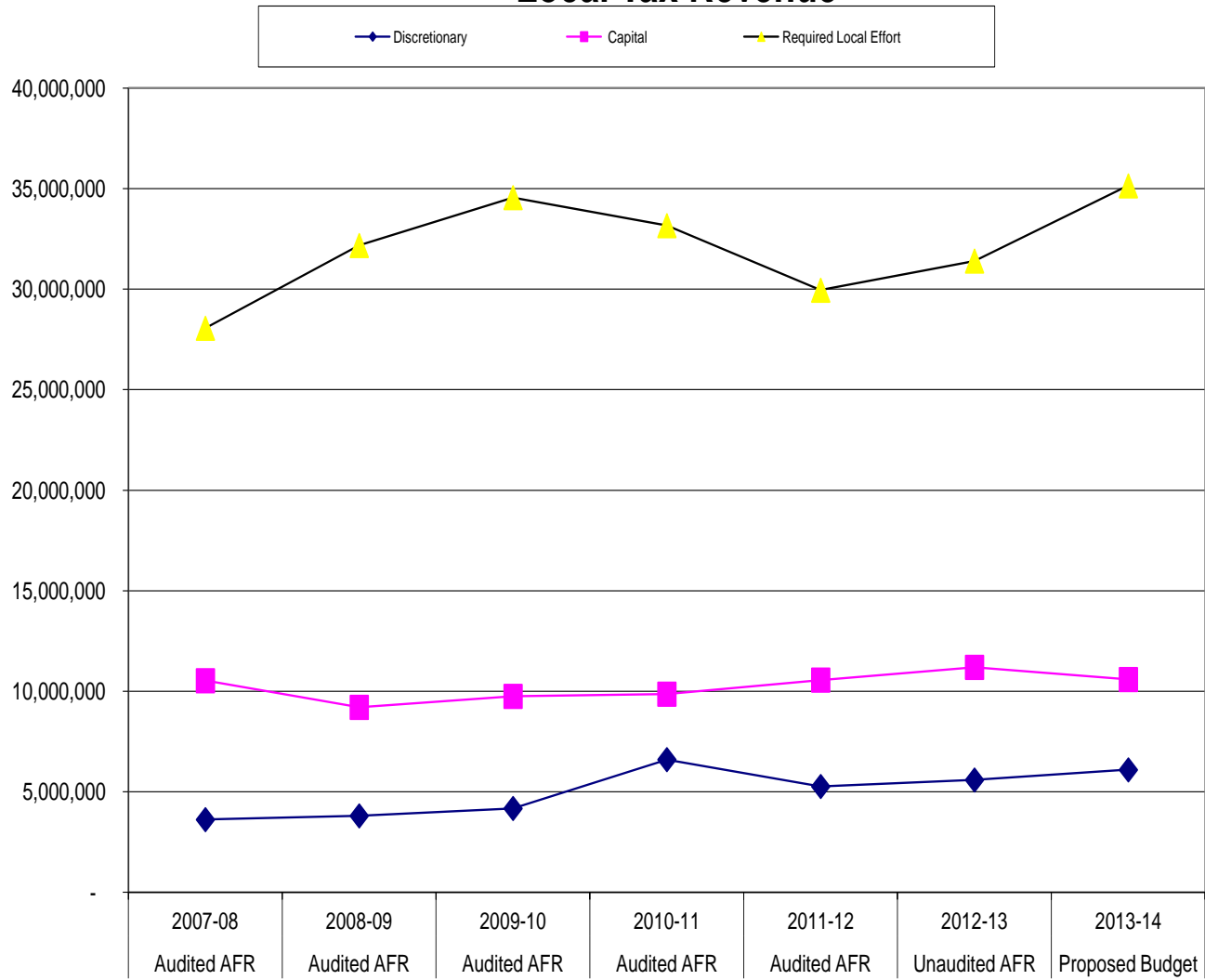
## State Mandated Required Local Effort in Sumter



## Sumter County School Board Millage Years Compared

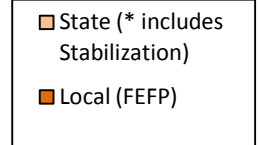
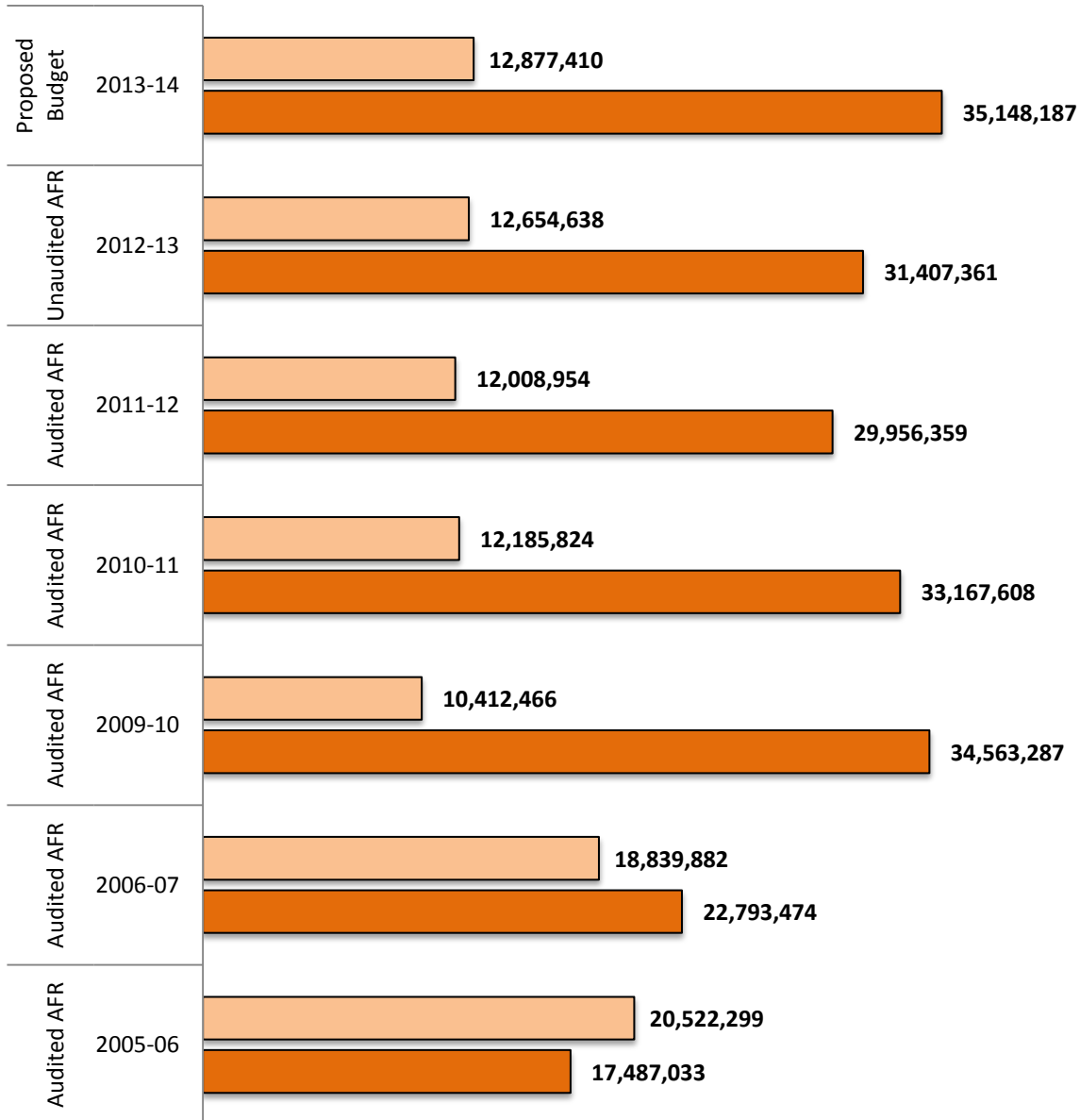


## Local Tax Revenue

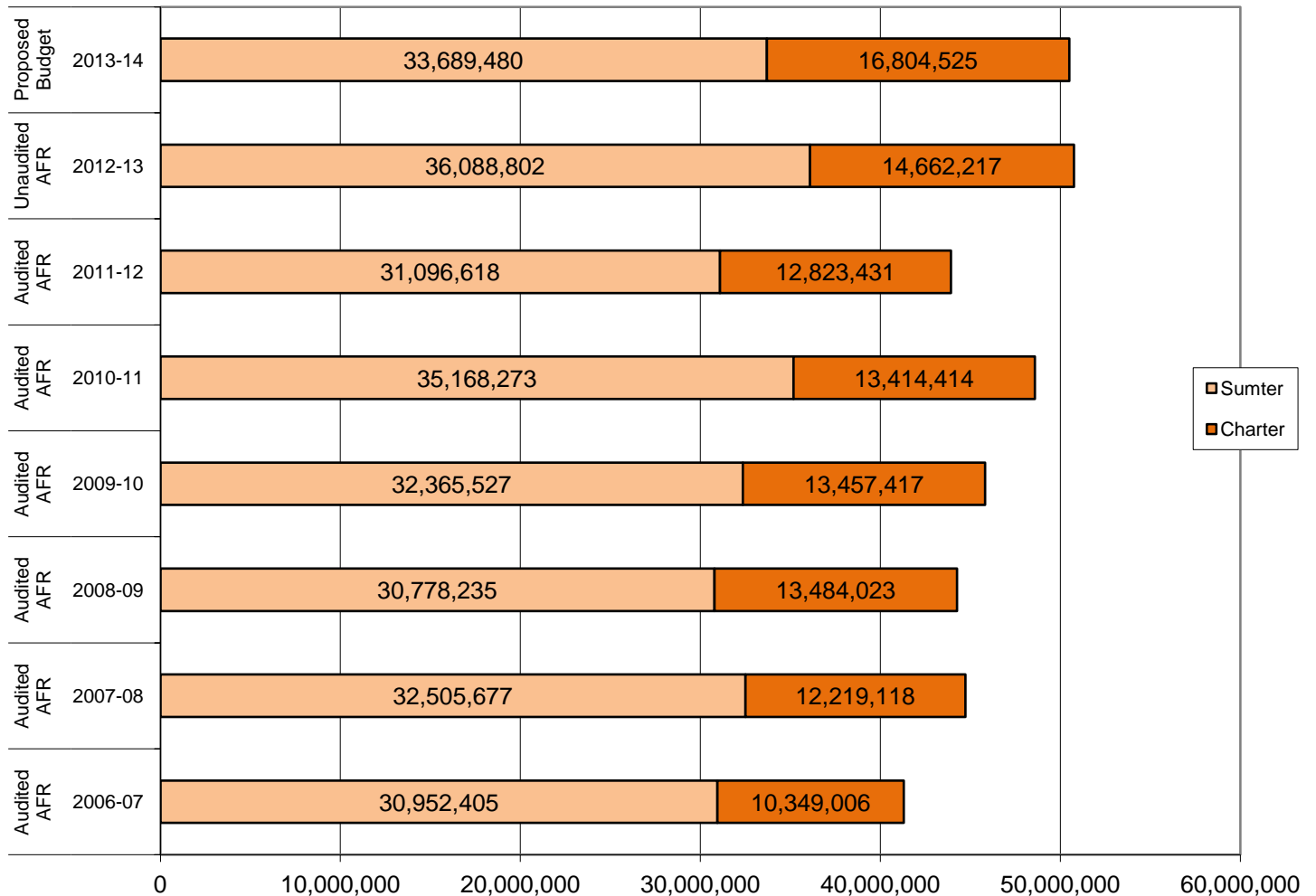




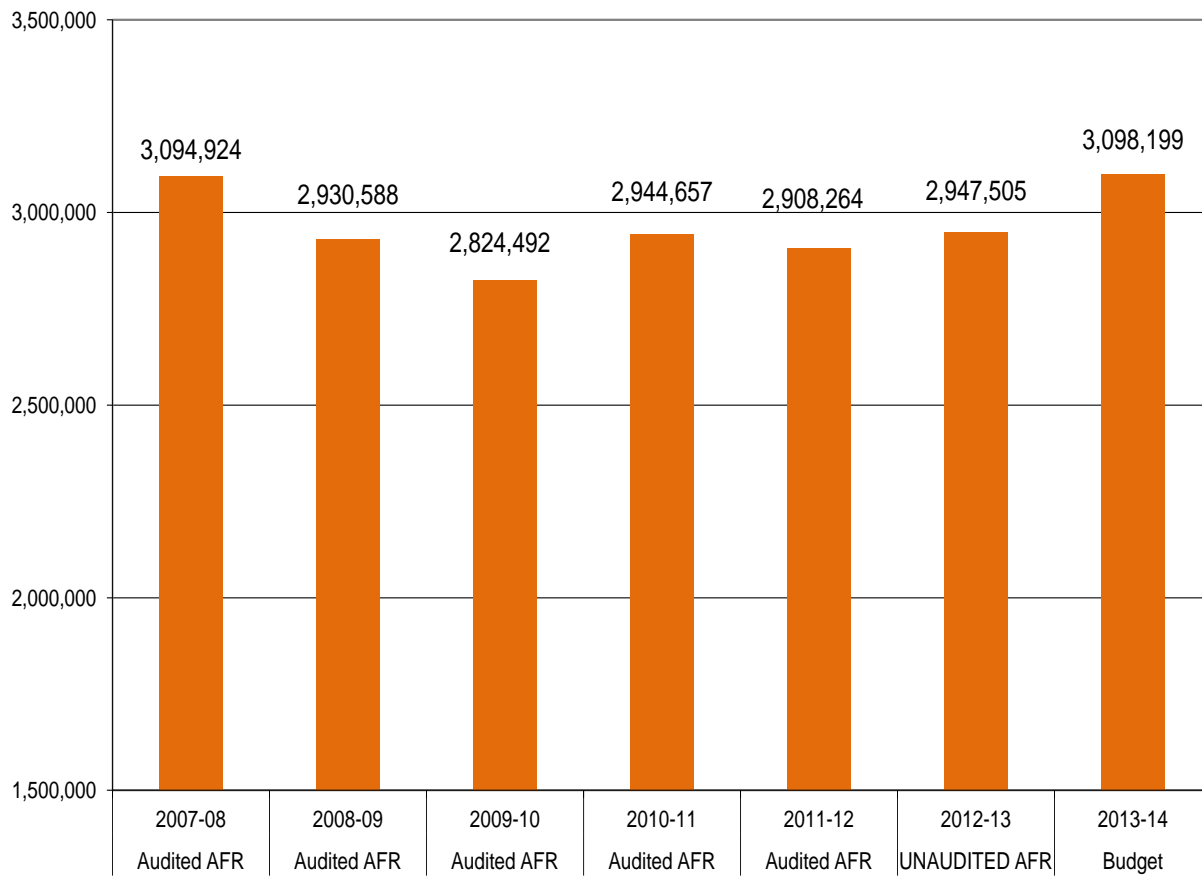
## FEFP General Fund Revenue State And Local



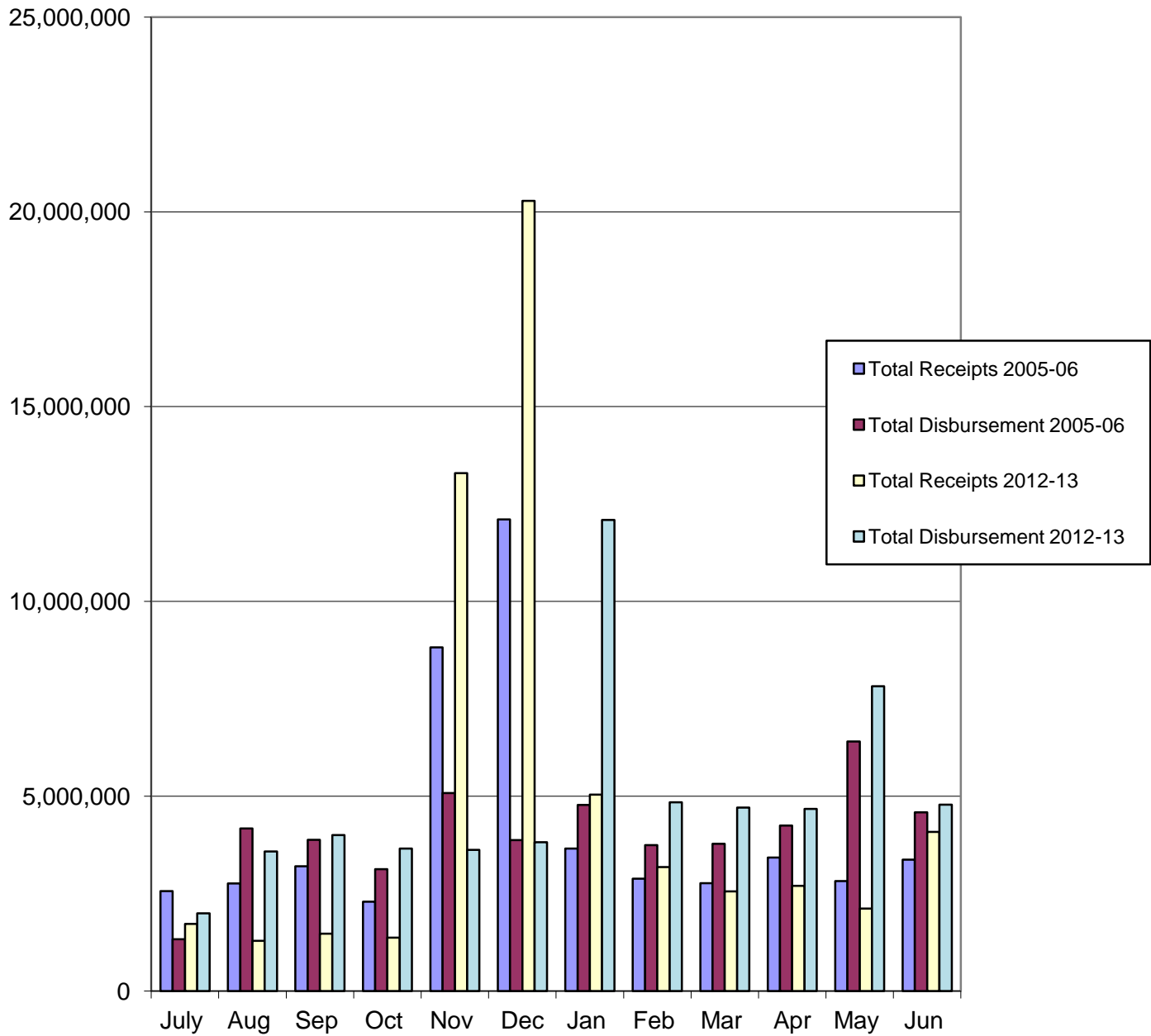
## FEFP Funding Sumter/Charter (Less Transportation and Pre-K)



## Transportation



### SCSB General Fund Cash Flow 2 Year Comparison



## General Fund Revenue Highlights

The 2013-2014 budget approved by the Legislative provides dollars for statewide growth and implementation of the 11<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 2012-13 2<sup>nd</sup> Calculation to 2013-2014 2<sup>nd</sup> Calculation:

- Instructional Materials: Sumter County Public Schools will receive \$672,233, an increase of \$68,590 from 2012-13, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Sumter County Public Schools will receive \$1,108,444 to provide transportation services to students. In 2012-13, Sumter County Schools received \$1,116,722, but spent \$2,947,505.
- School Recognition Program: Sumter County Public Schools which obtained a grade of “A” in 2012-13 will receive approximately \$100 per student in 2013-14.
- Sparsity Supplement: Sumter County Public Schools will receive \$0, a decrease of \$32,849. In 2011-12, Sumter County Schools received \$164,623.
- Teacher Lead Program: All full-time teachers will receive approximately \$200 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 \$8,580,041, an increase of \$350,493 over 2012-13, towards the implementation of the class size reduction amendment.
- The base student allocation has increased to \$3,752.30 from \$3,582.98 in 2012-2013.

The 2013-2014 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

|                 | 2009-2010              | 2010-2011              | 2011-2012              | 2012-2013                | 2013-2014                |
|-----------------|------------------------|------------------------|------------------------|--------------------------|--------------------------|
|                 | <u>Audited Revenue</u> | <u>Audited Revenue</u> | <u>Audited Revenue</u> | <u>Unaudited Revenue</u> | <u>Projected Revenue</u> |
| Federal Sources | 57,077                 | 58,983                 | 58,988                 | 61,041                   | 58,000                   |
| State Sources   | 8,971,116              | 10,691,460             | 13,031,636             | 13,448,525               | 13,499,395               |
| Local Sources   | 40,004,276             | 40,699,181             | 36,085,164             | 38,059,449               | 41,877,758               |
| Total Revenues  | 49,032,469             | 51,449,624             | 49,176,688             | 51,569,015               | 55,435,153               |

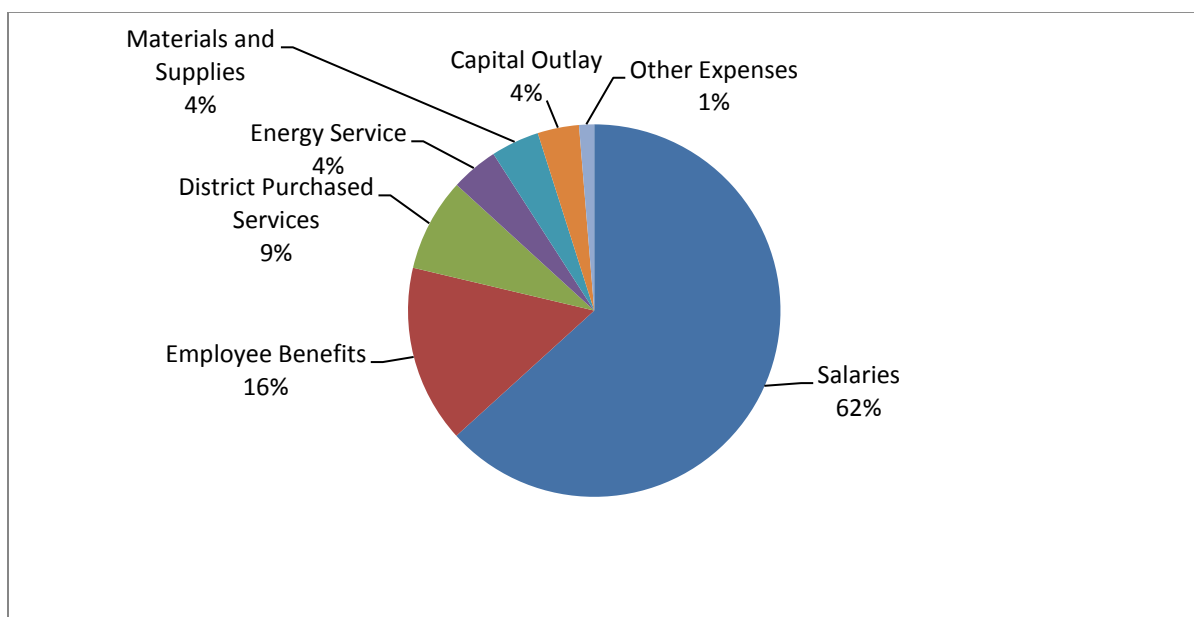
Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC). Federal revenue for federal grants such as Title I, IDEA, Stimulus, Fiscal Stabilization, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

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.

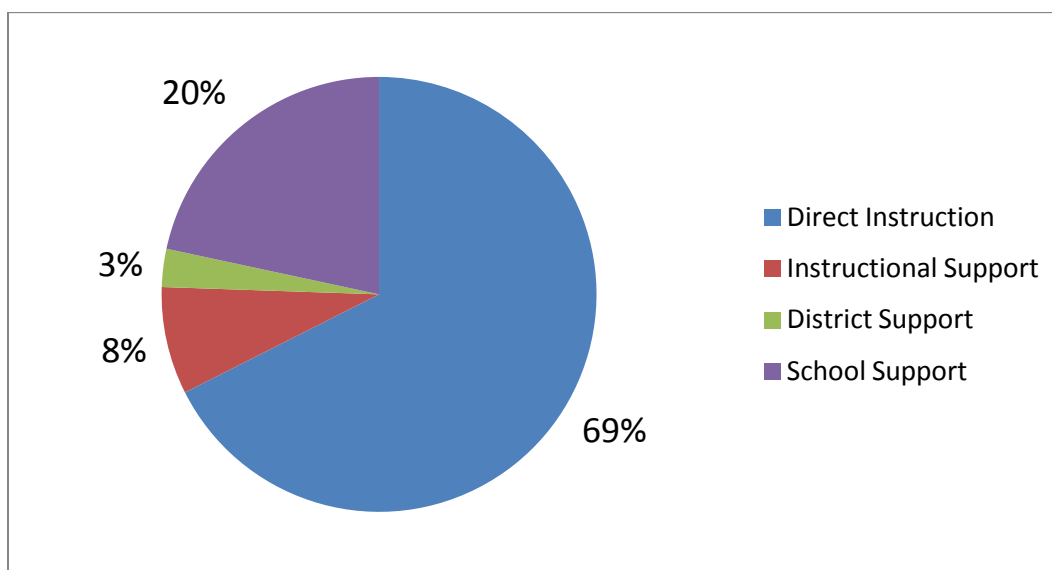
## General Fund-Expense by Object

Excluding Charter School



## General Fund-Appropriations by Function

Excluding Charter School



**69%**

**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

**20%**

**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/>