

2014-2015 FINAL BUDGET

SUPPLEMENTARY BUDGET INFORMATION

Board Members

Kathie L. Joiner, Chair

Haydn L. Evans, Vice Chair

Kenneth P. Jones

Christine S. Norris

Linda J. Winchester

Richard A. Shirley, Superintendent

Mission Statement

The Sumter County School District is committed to providing a rigorous and relevant standards-based education in a safe environment. Through a partnership of students, parents, staff and community, students are given the opportunity to reach their full potential as lifelong learners and contributing members of society.

“Preparing the next generation today”

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SUMTER COUNTY SCHOOL BOARD

"Preparing the next generation today"

Richard A. Shirley
Superintendent of Schools

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Dear School Board Members and Citizens of Sumter County,

I am pleased to present to you the 2014-2015 budget for the Sumter County School District. The total budget is a little more than \$112 million. The largest portion of the budget is from our General Fund or operating budget of \$74.5 million. This includes salaries, utilities, supplies, and instructional materials. The second largest fund at \$17.1 million is our Capital Projects.

The 2013-14 school year continued to be successful for the Sumter County School district. Out of 67 school districts, Sumter joined 15 others receiving a grade of "B" from the Florida Department of Education. Despite the drop in district grade, Sumter County is the 13th highest academically ranked in the state. The drop in grade is a result of increased accountability standards, changing expectations and implementing a more rigorous curriculum. For this reason, it was quite an honor for me to be re-elected to serve a second term as the Chairman of the Small School District Council Consortium. This gives me an opportunity to speak on behalf of our district and address legislative issues, such as these, from a small county perspective.

Our students noticed changes in the way they were tested, which included: the new grading system on the FCAT 2.0, the FCAT Writing standard increasing from 3.0 in 2012 to 3.5 in 2013, End-of-Course exams required for Algebra I, Geometry and Biology, and the inclusion of test scores from English language learners and students with disabilities. However, students in our schools are continuing to make progress. The overall graduation rate in our secondary schools surpasses the state average.

Utilizing Title I funds, we have expanded college and career-ready programs from our secondary schools to our elementary schools to advance the Governor's vision for meeting 21st century workforce demands. AVID (Advancement Via Individual Determination) is an academic elective that provides students in the "academic middle" college-readiness skills through structured tutorial sessions and a variety of activities offered through summer bridge institutes. In a tough economic time, this program has enhanced the district's strategic plan to increase academic rigor by providing a more comprehensive and college-ready culture throughout our district.

Our students continued their pursuit of excellence in other ways, as well. Four high school students received top awards at the Big Springs Regional Science Fair, with 2 students earning four-year college scholarships. Three hundred eighty six students took a variety of STEM (Science, Technology, Engineering, and Math) courses, Advanced Placement and Dual Enrollment courses, and 102 students earned an Industry Certification Credential. Students earning this certification increase their competitiveness as entry-level workers and can utilize it as college credit through state-wide articulation agreements with post-secondary educational institutions.

2680 West County Road 476 - Bushnell, Florida 33513

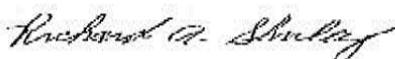
Other notable events this year included: Three Sumter District Schools (Bushnell Elementary, Lake Panasoffkee Elementary, and Webster Elementary) received a signed congratulatory note from Governor Rick Scott for improved FCAT scores; EXXON MOBIL Educational Alliance Program nominated and awarded Wildwood Middle High School to receive a grant to maintain and support their math and science programs; The county Odyssey of the Mind team placed 1st at the regional tournament and competed at the state level; South Sumter Middle School received national recognition for both their character education/anti-bullying program and their outstanding FFA chapter; and four Wildwood Middle High School students received top honors in the annual Dr. Martin Luther King Literary Contest, sponsored by LSSC and the Young Performing Artists Association of Royal.

We have made great progress over the years in the face of more challenging standards to continue providing a quality education for all students. We are very proud of the student learning gains they have made in spite of changes to the already rigorous achievement standards as measured by our state academic assessments. We are on the right track in preparing our students to compete in a global economy.

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
- The uniqueness of all students is valued
- The focus of education is to prepare students for success in a global society
- All students deserve fairness, respect, encouragement, and recognition for achievement
- High standards and clear expectations help foster a culture of achievement
- Education enhances quality of life and empowers people
- All stakeholders are accountable for educational outcome
- Family and community share responsibility for the development of all children

Parameters

- We will not compromise our commitment to safety and excellence
- Major decisions will take into account available input from stakeholders
- We will not tolerate harassment, prejudice, or discrimination
- We will maintain the strategic plan as a vital consideration for all decisions
- Decisions are based on the needs and best interests of each student
- We will monitor and evaluate our endeavors to ensure effectiveness using available data sources to make the best decisions for continuous improvement

Objectives

All Sumter County Students will:

- Attend schools in which safety is a major part of the school culture
- Excel in a challenging academic environment
- Graduate college and career ready
- Be responsible contributing citizens of their local and global communities

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 Student Personnel Services. Those activities which are designed to assess and improve the well-being of students 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 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, 2013

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, 2013

Budget Process

(October-September)

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

(December-March)

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

(July-September)

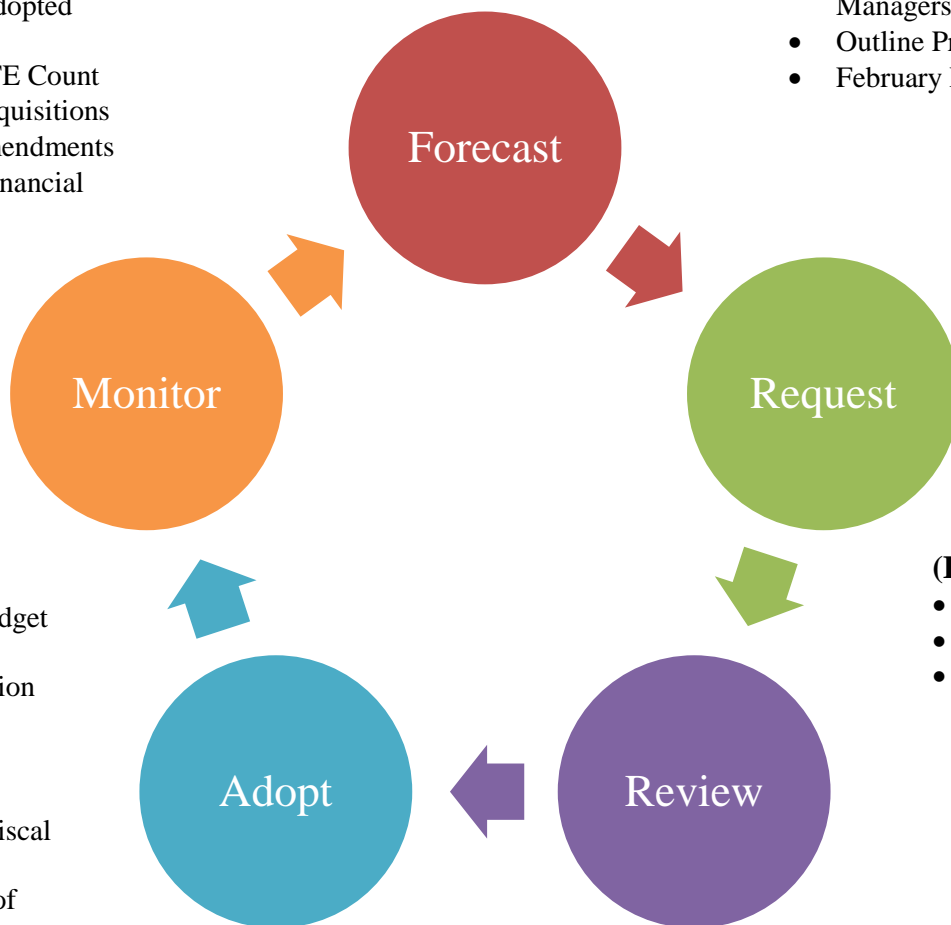
- Final Step in Budget Process
- Tentative Adoption
- TRIM Notice
- Public Hearings
- TRIM Ad
- Closing of old Fiscal Year
- Final Adoption of Budget
- 2 years open at same time

(February-June)

- Position Changes
- Revenue Projections
- Project Requests

(March-September)

- Budget Workshops
- Project Manager Meetings
- Balance Budget



Budget Calendar

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

Budget Calendar-Continued

August

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

September

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

FEFP 101-

How a Florida School District Receives Funding

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

– Article IX, Section 1, Florida Constitution

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

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

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

FEFP 101-Continued

COST FACTORS / WEIGHTED FTE

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

| <u>Group 1. Basic Programs</u> | <u>14-15 Cost Factors</u> | <u>13-14 Cost Factors</u> | <u>Difference</u> |
|--|----------------------------------|----------------------------------|--------------------------|
| A. Grades K-3 | 1.126 | 1.125 | +.001 |
| B. Grades 4-8 | 1.000 | 1.000 | 0 |
| C. Grades 9-12 | 1.004 | 1.011 | -.007 |
| <u>Group 2. Exceptional Student Programs (ESE Matrix)</u> | | | |
| A. Support Level 4 | 3.548 | 3.558 | -.01 |
| B. Support Level 5 | 5.104 | 5.089 | +.015 |
| <u>Group 3. English for Speakers of Other Languages</u> | 1.147 | 1.145 | +.002 |
| <u>Group 4. Vocational Education Programs (Grs. 6-12)</u> | 1.004 | 1.011 | -.007 |

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.

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 2014-2015, it would have needed to be placed on the November 2013 ballot for voter affirmation.

PRIOR PERIOD FUNDING ADJUSTMENT

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

PRORATION TO FUNDS AVAILABLE

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

[Help](#)
[Data Entry](#)
[Reports](#)
[Wizards](#)
[Maintenance](#)
[Adjustments](#)

FORM A

Form A

| Form A | | School District FTE Enrollment Adjustments | | | | | |
|--------------|----------------------|--|---------|-------------|-------------|------------|----------|
| Year: | | 2014 - 2015 | | | | | |
| District: | | SUMTER (60) | | | | | |
| Date: | | 1/17/2014 | | | | | |
| Model: | | 9 9 5 OK | | | | | |
| FEFP Program | | Charter | Virtual | Traditional | DJJ Regular | DJJ Summer | Total |
| Group 1 | | | | | | | |
| 101 | K-3 Basic Education | 752.67 | 0.68 | 1,390.44 | 0.00 | 0.00 | 2,143.79 |
| 102 | 4-8 Basic Education | 962.41 | 9.72 | 1,676.85 | 0.00 | 0.00 | 2,648.98 |
| 103 | 9-12 Basic Education | 497.16 | 11.72 | 1,049.74 | 0.00 | 0.00 | 1,558.62 |
| 111 | ESE Basic K-3 | 150.97 | 0.00 | 335.30 | 0.00 | 0.00 | 486.27 |
| 112 | ESE Basic 4-8 | 169.78 | 1.00 | 344.58 | 0.00 | 0.00 | 515.36 |
| 113 | ESE Basic 9-12 | 60.93 | 2.16 | 233.69 | 0.00 | 0.00 | 296.78 |
| | Total Group 1 | 2,593.92 | 25.28 | 5,030.60 | 0.00 | 0.00 | 7,649.80 |
| Group 2 | | | | | | | |
| 130 | ESOL | 44.59 | 0.00 | 114.52 | 0.00 | 0.00 | 159.11 |
| 254 | ESE Support Level IV | 0.00 | 0.00 | 38.34 | 0.00 | 0.00 | 38.34 |
| 255 | ESE Support Level V | 0.00 | 0.00 | 4.67 | 0.00 | 0.00 | 4.67 |
| 300 | Vocational | 159.03 | 1.57 | 143.68 | 0.00 | 0.00 | 304.28 |
| | Total Group 2 | 203.62 | 1.57 | 301.21 | 0.00 | 0.00 | 506.40 |
| Total | All Programs | 2,797.54 | 26.85 | 5,331.81 | 0.00 | 0.00 | 8,156.20 |

Submitted by:

Deborah W. Smith

(Name - Please print or type)

01/21/2014

(Date)

Senior Director of Business & Institutional Services

(Title)

352-793-2315 x 246

(Phone No.)

deborah.smith@sumter.k12.fl.us

(email)



 Superintendent's Signature: Richard A. Shirley

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Production
<http://doeforecast.fldoe.org/doeforecast/adjustments/prorated/RptForma.asp>

1/17/2014

The Villages Charter School
FTE Projections for 2014- 2015

| SCHOOL | GRADE LEVEL | PROGRAM | | Students | Estimated Min/Week | Estimated FTE | Total FTE by grade |
|-----------------------------|--------------|---------|----|----------|--------------------|---------------|--------------------|
| Villages Charter Elementary | Kindergarten | 101 | | 210 | 315,000 | 210.00 | 240.00 |
| | Kindergarten | 111 | | 21 | 31,500 | 21.00 | |
| | Kindergarten | 130 | | 9 | 13,500 | 9.00 | |
| | 1st | 101 | | 188 | 282,000 | 188.00 | 240.00 |
| | 1st | 111 | | 44 | 66,000 | 44.00 | |
| | 1st | 130 | | 8 | 12,000 | 8.00 | |
| | 2nd | 101 | | 194 | 291,000 | 194.00 | 240.00 |
| | 2nd | 111 | | 36 | 54,000 | 36.00 | |
| | 2nd | 130 | | 10 | 15,000 | 10.00 | |
| | 3rd | 101 | | 161 | 241,500 | 161.00 | 215.00 |
| | 3rd | 111 | | 50 | 75,000 | 50.00 | |
| | 3rd | 130 | | 4 | 6,000 | 4.00 | |
| | 4th | 102 | | 197 | 295,500 | 197.00 | 245.00 |
| | 4th | 112 | | 44 | 66,000 | 44.00 | |
| | 4th | 130 | | 4 | 6,000 | 4.00 | |
| | 5th | 102 | | 174 | 261,000 | 174.00 | 210.00 |
| | 5th | 112 | | 32 | 48,000 | 32.00 | |
| | 5th | 130 | | 4 | 6,000 | 4.00 | |
| Villages Charter Middle | 6th | 102 | | 212 | 318,000 | 212.15 | 250.00 |
| | 6th | 112 | | 37 | 55,500 | 37.00 | |
| | 6th | 130 | | 1 | 1,500 | 0.85 | |
| | 7th | 102 | | 198 | 297,000 | 198.18 | 240.00 |
| | 7th | 112 | | 39 | 58,500 | 39.00 | |
| | 7th | 130 | | 3 | 4,500 | 2.82 | |
| | 8th | 102 | | 181 | 271,500 | 181.13 | 200.00 |
| | 8th | 112 | | 18 | 27,000 | 18.00 | |
| | 8th | 130 | | 1 | 1,500 | 0.87 | |
| Villages Charter High | 9th | 103 | | 188 | 234,750 | 157.00 | 210.00 |
| | 9th | 113 | | 21 | 31,500 | 21.00 | |
| | 9th | 130 | | 1 | 1,500 | 0.50 | |
| | 9th | 300 | *1 | 210 | 47,250 | 31.50 | 180.00 |
| | 10th | 103 | | 160 | 199,750 | 133.67 | |
| | 10th | 113 | | 19 | 28,500 | 19.00 | |
| | 10th | 130 | | 1 | 1,500 | 0.50 | 170.00 |
| | 10th | 300 | *1 | 180 | 40,250 | 26.83 | |
| | 11th | 103 | | 157 | 157,500 | 105.50 | |
| | 11th | 113 | | 12 | 18,000 | 12.00 | 160.00 |
| | 11th | 130 | | 1 | 1,500 | 0.50 | |
| | 11th | 300 | *1 | 170 | 42,500 | 28.33 | 160.00 |
| | 11th | 300 | *1 | 154 | 35,500 | 23.67 | |
| | 12th | 103 | | 149 | 150,500 | 101.17 | |
| | 12th | 113 | | 9 | 13,500 | 9.00 | |
| | 12th | 130 | | 2 | 1,751 | 1.17 | |
| | 12th | 300 | *2 | 155 | 73,000 | 48.67 | |
| Charter School Totals | | | | | 2800.00 | 2800.00 | |

Revised Jan. 16, 2014

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

<--- 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 | 753.00 |
| 102 | 962.45 |
| 103 | 497.33 |
| 111 | 151.00 |
| 112 | 170.00 |
| 113 | 61.00 |
| 130 | 46.22 |
| 300 | 159.00 |
| | 2800.00 |

All of 113 program adjustment for 11 grade.
One 11th program 300 is business and the other one is the academy Voc.

State Board of Education

Gary Chartrand, *Chair*
 John R. Padgett, *Vice Chair*
Members
 Ada G. Armas, M.D.
 John A. Colon
 Marva Johnson
 Rebecca Fishman Lipsey
 Andy Tuck




FLORIDA DEPARTMENT OF
EDUCATION
 fldoe.org

Pam Stewart
 Commissioner of Education

CONTACT PERSONS

NAME: Mark Eggers
 Lee Davis
 Chris Sanchez
PHONE: 850-245-0405

MEMORANDUM

DATE: July 14, 2014
TO: District School Superintendents
FROM: Linda Champion 
SUBJECT: 2014-15 Florida Education Finance Program Second Calculation

Attached is the second calculation of the 2014-15 Florida Education Finance Program (FEFP). This calculation was prepared following the receipt of the Department of Revenue certified tax roll on July 11, 2014.

This calculation differs from the 2014-15 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 2014 tax roll increased by \$24,996,489,942, from the estimate of \$1,494,439,837,993 to \$1,519,436,327,935.
2. This increase in the tax roll caused the statewide average millage rate to decrease from 5.183 to 5.089.
3. Total Required Local Effort increased by \$240,819, from \$7,179,517,373 to \$7,179,758,192.

Linda Champion
 Deputy Commissioner, Finance and Operations

www.fldoe.org

325 W. Gaines Street | Suite 1214 | Tallahassee, FL 32399-0400 | 850-245-0406
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District School Superintendents
July 14, 2014
Page Two

4. The State Funded Discretionary Contribution allocation increased by \$221,179, from \$15,387,446 to \$15,608,625.
5. The 0.748 discretionary millage revenue based on actual millage levied in 2013-14 increased by \$17,372,365, from \$1,056,928,333 to \$1,074,300,698, due to the tax roll increase. The 0.748 Mills Discretionary Compression allocation increased by \$4,660,516, from \$161,981,068 to \$166,641,584.
6. The Virtual Education Contribution allocation decreased by \$287,768, from \$22,529,395 to \$22,241,627.
7. There is a proration to available state funds of (\$4,340,738).

Electronic fund transfers based on the Net State FEFP 2014-15 Second Calculation allocation will begin on Friday, July 25, 2014.

LC/cs

Attachment

cc: District School Finance Officers

| District | 2014-15 Unweighted FTE | 2014-15 Funded Weighted FTE ¹ | \$4,031.77 Times Funded Weighted FTE | District Cost Differential | Base Funding ² | Declining Enrollment Supplement | Sparsity Supplement | State-Funded Discretionary Contribution | 0.748 Mills Compression |
|-----------------------|------------------------------|---|---|----------------------------------|------------------------------|---------------------------------------|------------------------|---|-------------------------------|
| District | -1- | -2- | -3- | -4- | -5- | -6- | -7- | -8- | -9- |
| 1 Alachua | 27,379.23 | 29,664.93 | 119,602,175 | 0.9830 | 117,568,938 | 0 | 0 | 0 | 1,882,322 |
| 2 Baker | 4,736.46 | 5,012.85 | 20,210,858 | 0.9769 | 19,743,792 | 84,643 | 691,322 | 0 | 1,305,084 |
| 3 Bay | 26,782.16 | 29,968.08 | 120,824,406 | 0.9644 | 116,523,057 | 0 | 0 | 0 | 0 |
| 4 Bradford | 2,911.18 | 3,098.14 | 12,490,988 | 0.9723 | 12,144,988 | 95,624 | 968,076 | 0 | 523,750 |
| 5 Brevard | 70,288.84 | 77,136.06 | 310,994,853 | 1.0066 | 313,047,419 | 0 | 0 | 0 | 6,137,622 |
| 6 Broward | 261,831.03 | 283,801.90 | 1,144,223,986 | 1.0233 | 1,170,884,405 | 0 | 0 | 0 | 0 |
| 7 Calhoun | 2,190.42 | 2,366.58 | 9,541,506 | 0.9307 | 8,880,280 | 0 | 1,544,881 | 0 | 578,424 |
| 8 Charlotte | 15,502.81 | 16,609.09 | 66,964,031 | 0.9855 | 65,993,053 | 339,753 | 0 | 0 | 0 |
| 9 Citrus | 14,425.00 | 15,496.41 | 62,477,961 | 0.9538 | 59,591,479 | 241,858 | 1,988,871 | 0 | 0 |
| 10 Clay | 34,817.65 | 37,789.82 | 152,359,863 | 0.9932 | 151,323,816 | 433,685 | 0 | 0 | 7,289,075 |
| 11 Collier | 44,306.60 | 48,196.59 | 194,317,566 | 1.0163 | 197,484,942 | 0 | 0 | 0 | 0 |
| 12 Columbia | 10,043.75 | 10,681.99 | 43,067,327 | 0.9608 | 41,379,088 | 14,239 | 1,261,154 | 0 | 2,225,795 |
| 13 Miami-Dade | 352,465.97 | 381,444.63 | 1,537,897,016 | 1.0149 | 1,560,811,682 | 0 | 0 | 0 | 0 |
| 14 DeSoto | 4,722.24 | 5,017.92 | 20,231,099 | 0.9742 | 19,709,137 | 0 | 697,109 | 0 | 883,578 |
| 15 Dixie | 2,066.88 | 2,242.26 | 9,040,277 | 0.9400 | 8,497,860 | 0 | 982,990 | 0 | 474,514 |
| 16 Duval | 127,359.90 | 137,900.23 | 555,982,010 | 1.0121 | 562,709,392 | 226,578 | 0 | 0 | 12,709,244 |
| 17 Escambia | 40,147.29 | 43,661.89 | 176,034,698 | 0.9703 | 170,806,467 | 19,279 | 0 | 0 | 4,942,533 |
| 18 Flagler | 12,444.43 | 13,187.96 | 53,170,821 | 0.9556 | 50,810,037 | 65,117 | 1,117,875 | 0 | 0 |
| 19 Franklin | 1,179.66 | 1,263.97 | 5,096,036 | 0.9305 | 4,741,861 | 42,706 | 101,960 | 0 | 0 |
| 20 Gadsden | 5,276.43 | 5,608.19 | 22,610,932 | 0.9490 | 21,457,774 | 220,295 | 1,956,309 | 0 | 1,098,764 |
| 21 Gilchrist | 2,501.83 | 2,736.03 | 11,031,044 | 0.9571 | 10,557,812 | 0 | 1,672,499 | 0 | 547,125 |
| 22 Glades | 1,506.88 | 1,630.10 | 6,572,188 | 0.9687 | 6,366,479 | 9,099 | 896,276 | 0 | 986,904 |
| 23 Gulf | 1,783.20 | 1,943.49 | 7,835,705 | 0.9417 | 7,378,883 | 11,014 | 1,043,194 | 0 | 0 |
| 24 Hamilton | 1,618.18 | 1,761.40 | 7,101,560 | 0.9321 | 6,619,364 | 10,023 | 925,537 | 0 | 87,139 |
| 25 Hardee | 5,227.15 | 5,540.82 | 22,339,312 | 0.9668 | 21,597,647 | 0 | 579,923 | 0 | 1,044,855 |
| 26 Hendry | 6,819.18 | 7,242.28 | 29,199,207 | 0.9742 | 28,445,867 | 87,292 | 1,842,290 | 0 | 1,435,642 |
| 27 Hernando | 21,612.65 | 23,172.36 | 93,425,626 | 0.9746 | 91,052,815 | 231,995 | 1,941,466 | 0 | 2,962,230 |
| 28 Highlands | 12,066.94 | 12,829.81 | 51,726,843 | 0.9520 | 49,243,955 | 7,178 | 2,500,704 | 0 | 1,457,686 |
| 29 Hillsborough | 202,504.39 | 219,854.52 | 886,402,858 | 1.0101 | 895,355,527 | 0 | 0 | 0 | 28,727,273 |
| 30 Holmes | 3,206.54 | 3,382.15 | 13,636,051 | 0.9333 | 12,726,526 | 11,636 | 2,232,455 | 0 | 959,974 |
| 31 Indian River | 17,710.39 | 19,139.75 | 77,167,070 | 0.9928 | 76,611,467 | 0 | 0 | 0 | 0 |
| 32 Jackson | 6,233.23 | 6,741.38 | 27,179,694 | 0.9372 | 25,472,809 | 264,436 | 2,942,431 | 0 | 1,385,772 |
| 33 Jefferson | 908.30 | 959.60 | 3,868,886 | 0.9373 | 3,626,307 | 12,999 | 588,198 | 0 | 0 |
| 34 Lafayette | 1,180.29 | 1,242.49 | 5,009,434 | 0.9285 | 4,651,259 | 12,162 | 782,466 | 0 | 292,452 |
| 35 Lake | 40,976.90 | 43,925.43 | 177,097,231 | 0.9744 | 172,563,542 | 24,173 | 0 | 0 | 4,264,056 |
| 36 Lee | 87,427.42 | 94,169.96 | 379,671,620 | 1.0152 | 385,442,629 | 0 | 0 | 0 | 0 |
| 37 Leon | 33,326.82 | 36,423.16 | 146,849,804 | 0.9592 | 140,858,332 | 3,678 | 0 | 0 | 2,673,144 |
| 38 Levy | 5,334.53 | 5,780.53 | 23,305,767 | 0.9558 | 22,275,652 | 72,636 | 2,846,486 | 0 | 919,086 |
| 39 Liberty | 1,378.34 | 1,563.29 | 6,302,826 | 0.9401 | 5,925,287 | 45,524 | 906,419 | 0 | 392,758 |
| 40 Madison | 2,419.01 | 2,562.28 | 10,330,524 | 0.9261 | 9,567,098 | 62,314 | 975,833 | 0 | 486,269 |
| 41 Manatee | 45,931.08 | 49,507.93 | 199,604,587 | 1.0105 | 201,700,435 | 0 | 0 | 0 | 0 |
| 42 Marion | 41,096.10 | 43,904.67 | 177,013,531 | 0.9635 | 170,552,537 | 397,208 | 0 | 0 | 5,241,808 |
| 43 Martin | 18,278.32 | 20,026.81 | 80,743,492 | 1.0008 | 80,808,087 | 18,110 | 0 | 0 | 0 |
| 44 Monroe | 8,097.76 | 8,895.65 | 35,058,861 | 1.0193 | 35,735,497 | 0 | 0 | 0 | 0 |
| 45 Nassau | 11,031.06 | 11,721.77 | 47,259,481 | 0.9900 | 46,786,886 | 113,490 | 2,174,458 | 0 | 0 |
| 46 Okaloosa | 30,239.18 | 33,123.28 | 133,545,447 | 0.9852 | 131,568,974 | 0 | 0 | 0 | 1,201,403 |
| 47 Okeechobee | 6,317.41 | 6,677.55 | 26,922,346 | 0.9667 | 26,025,832 | 95,798 | 567,442 | 0 | 1,423,060 |
| 48 Orange | 188,528.46 | 208,217.21 | 839,483,901 | 1.0021 | 841,246,817 | 0 | 0 | 0 | 7,384,660 |
| 49 Osceola | 58,581.38 | 63,289.61 | 255,169,151 | 0.9867 | 251,775,401 | 0 | 0 | 0 | 9,722,752 |
| 50 Palm Beach | 181,379.80 | 198,050.23 | 798,492,976 | 1.0290 | 821,649,272 | 0 | 0 | 0 | 0 |
| 51 Pasco | 67,955.07 | 74,328.72 | 299,676,303 | 0.9904 | 296,799,410 | 0 | 0 | 0 | 11,536,732 |
| 52 Pinellas | 102,984.53 | 111,030.45 | 447,649,237 | 1.0023 | 448,678,830 | 0 | 0 | 0 | 0 |
| 53 Polk | 96,333.32 | 103,426.60 | 416,992,263 | 0.9854 | 410,904,176 | 0 | 0 | 0 | 19,070,144 |
| 54 Putnam | 10,655.81 | 11,272.23 | 45,447,039 | 0.9630 | 43,765,499 | 73,227 | 2,700,462 | 0 | 1,732,102 |
| 55 St. Johns | 33,869.45 | 36,851.16 | 148,575,401 | 0.9848 | 146,317,055 | 0 | 0 | 0 | 0 |
| 56 St. Lucie | 38,165.75 | 40,498.32 | 163,279,912 | 0.9914 | 161,875,705 | 594,938 | 0 | 0 | 3,174,627 |
| 57 Santa Rosa | 25,335.26 | 27,212.22 | 109,713,412 | 0.9602 | 105,346,818 | 57,673 | 0 | 0 | 4,077,963 |
| 58 Sarasota | 41,317.27 | 45,220.08 | 182,316,962 | 1.0049 | 183,210,315 | 0 | 0 | 0 | 0 |
| 59 Seminole | 63,877.44 | 68,930.10 | 277,910,309 | 0.9943 | 276,326,220 | 213,336 | 0 | 0 | 5,607,800 |
| 60 Sumter | 8,156.20 | 8,665.48 | 34,937,222 | 0.9642 | 33,686,469 | 0 | 0 | 0 | 0 |
| 61 Suwannee | 5,798.74 | 6,121.67 | 24,681,165 | 0.9393 | 23,163,018 | 51,072 | 1,922,150 | 0 | 1,218,025 |
| 62 Taylor | 2,655.46 | 2,847.11 | 11,478,893 | 0.9338 | 10,718,990 | 29,866 | 986,458 | 0 | 138,031 |
| 63 Union | 2,287.87 | 2,431.95 | 9,805,063 | 0.9637 | 9,449,139 | 0 | 975,960 | 0 | 746,326 |
| 64 Volusia | 61,012.69 | 66,415.76 | 267,773,069 | 0.9739 | 260,784,192 | 0 | 0 | 0 | 4,057,344 |
| 65 Wakulla | 4,949.54 | 5,310.34 | 21,410,070 | 0.9545 | 20,435,912 | 40,750 | 652,729 | 0 | 1,182,643 |
| 66 Walton | 8,011.33 | 8,469.64 | 34,147,640 | 0.9726 | 33,211,995 | 0 | 0 | 0 | 0 |
| 67 Washington | 3,286.44 | 3,527.77 | 14,223,157 | 0.9362 | 13,315,720 | 0 | 1,834,905 | 0 | 697,087 |
| 68 Washington Special | 91.96 | 92.30 | 372,132 | 0.9362 | 348,390 | 0 | 0 | 0 | 0 |
| 69 FAMU Lab School | 479.06 | 500.56 | 2,018,143 | 0.9592 | 1,935,803 | 0 | 340,285 | 156,341 | 38,425 |
| 70 FAU - Palm Beach | 969.90 | 999.68 | 4,030,480 | 1.0290 | 4,147,364 | 0 | 516,052 | 576,373 | 0 |
| 71 FAU - St. Lucie | 1,433.53 | 1,524.76 | 6,147,482 | 0.9914 | 6,094,614 | 0 | 0 | 463,575 | 119,241 |
| 72 FSU Lab - Broward | 684.17 | 738.07 | 2,975,728 | 1.0233 | 3,045,062 | 621 | 0 | 288,097 | 0 |
| 73 FSU Lab - Leon | 1,675.74 | 1,762.14 | 7,104,543 | 0.9592 | 6,814,678 | 3,242 | 904,292 | 546,878 | 134,411 |
| 74 UF Lab School | 1,102.96 | 1,163.64 | 4,691,529 | 0.9830 | 4,611,773 | 17,847 | 757,042 | 372,591 | 75,829 |
| 75 Virtual School | 32,944.39 | 33,596.81 | 135,454,611 | 1.0000 | 135,454,611 | 0 | 0 | 13,204,770 | 189,101 |
| Total | 2,722,134.53 | 2,948,902.59 | 11,889,296,997 | | 11,898,760,020 | 4,357,114 | 48,318,959 | 15,608,625 | 166,641,584 |

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Unpaid High School Credits, 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)

2014-15 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 2

| District | Safe Schools | ESE Guaranteed | 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 | 796,455 | 10,910,610 | 7,606,744 | 1,314,279 | 204,051 | 2,363,992 | 4,087,007 | 461,074 |
| 2 Baker | 124,112 | 1,018,118 | 1,807,308 | 316,399 | 0 | 387,305 | 1,178,241 | 79,763 |
| 3 Bay | 709,656 | 8,043,430 | 7,455,216 | 1,303,610 | 155,981 | 2,327,697 | 4,263,532 | 451,019 |
| 4 Bradford | 113,686 | 1,202,153 | 955,486 | 238,887 | 0 | 243,546 | 760,907 | 49,025 |
| 5 Brevard | 1,629,095 | 26,743,489 | 18,708,765 | 3,308,285 | 177,209 | 6,124,694 | 10,318,189 | 1,183,685 |
| 6 Broward | 6,109,616 | 85,782,345 | 53,302,026 | 12,058,774 | 431,758 | 21,054,887 | 29,002,125 | 4,409,311 |
| 7 Calhoun | 83,580 | 802,475 | 499,646 | 205,585 | 0 | 190,101 | 450,703 | 36,887 |
| 8 Charlotte | 394,755 | 5,836,877 | 3,489,022 | 788,172 | 0 | 1,352,004 | 3,065,328 | 261,072 |
| 9 Citrus | 351,113 | 6,480,965 | 3,267,446 | 722,871 | 146,445 | 1,163,209 | 3,588,133 | 242,921 |
| 10 Clay | 586,823 | 10,894,904 | 9,437,502 | 1,658,600 | 0 | 2,883,575 | 6,413,475 | 586,339 |
| 11 Collier | 734,024 | 19,669,803 | 8,695,439 | 2,129,473 | 194,522 | 3,775,429 | 6,989,325 | 746,136 |
| 12 Columbia | 294,799 | 3,845,212 | 3,855,448 | 537,093 | 0 | 833,993 | 2,012,902 | 169,140 |
| 13 Miami-Dade | 9,948,222 | 127,062,971 | 117,666,569 | 16,036,282 | 460,153 | 28,547,210 | 23,925,700 | 5,935,630 |
| 14 DeSoto | 153,183 | 2,013,480 | 1,604,008 | 316,046 | 44,318 | 386,199 | 786,448 | 79,524 |
| 15 Dixie | 107,941 | 522,779 | 462,282 | 201,684 | 0 | 184,400 | 570,023 | 34,807 |
| 16 Duval | 3,337,712 | 44,234,324 | 29,060,798 | 5,854,997 | 392,633 | 10,234,603 | 19,137,369 | 2,144,778 |
| 17 Escambia | 1,271,612 | 13,850,153 | 9,299,252 | 1,857,336 | 213,871 | 3,180,447 | 9,923,407 | 676,092 |
| 18 Flagler | 279,877 | 5,625,805 | 2,752,181 | 633,295 | 0 | 986,871 | 3,938,494 | 209,568 |
| 19 Franklin | 84,538 | 444,619 | 284,634 | 163,370 | 0 | 104,822 | 355,629 | 19,866 |
| 20 Gadsden | 168,396 | 1,633,930 | 1,157,950 | 333,883 | 0 | 429,141 | 1,673,876 | 88,857 |
| 21 Gilchrist | 92,587 | 945,837 | 569,213 | 222,696 | 0 | 232,487 | 525,128 | 42,132 |
| 22 Glades | 85,276 | 525,241 | 297,755 | 179,942 | 0 | 120,924 | 238,389 | 25,376 |
| 23 Gulf | 101,263 | 164,571 | 381,212 | 190,269 | 0 | 145,343 | 353,698 | 30,030 |
| 24 Hamilton | 98,269 | 470,015 | 344,870 | 182,522 | 0 | 129,938 | 349,887 | 27,251 |
| 25 Hardee | 144,775 | 1,731,091 | 1,156,725 | 335,310 | 0 | 418,442 | 1,126,297 | 88,027 |
| 26 Hendry | 196,961 | 2,246,935 | 1,502,910 | 405,166 | 0 | 536,411 | 1,364,991 | 114,837 |
| 27 Hemando | 476,866 | 8,425,328 | 5,121,624 | 1,043,795 | 0 | 1,759,500 | 4,436,515 | 363,963 |
| 28 Highlands | 341,367 | 3,802,214 | 2,481,103 | 617,320 | 0 | 991,474 | 2,456,818 | 203,211 |
| 29 Hillsborough | 3,435,570 | 74,329,679 | 39,528,422 | 9,248,202 | 700,070 | 16,074,513 | 34,121,399 | 3,410,233 |
| 30 Holmes | 106,323 | 1,000,924 | 696,063 | 244,819 | 0 | 260,400 | 633,045 | 53,999 |
| 31 Indian River | 388,177 | 4,817,505 | 3,576,353 | 896,486 | 0 | 1,457,901 | 3,704,431 | 298,248 |
| 32 Jackson | 165,492 | 2,140,062 | 1,324,559 | 374,839 | 24,856 | 536,262 | 1,694,738 | 104,969 |
| 33 Jefferson | 82,485 | 558,518 | 292,831 | 151,991 | 0 | 71,124 | 254,167 | 15,296 |
| 34 Lafayette | 74,434 | 261,045 | 207,703 | 162,446 | 0 | 95,878 | 193,731 | 19,876 |
| 35 Lake | 809,139 | 12,311,766 | 9,548,805 | 1,875,259 | 0 | 3,231,903 | 8,262,003 | 690,063 |
| 36 Lee | 1,657,519 | 37,792,729 | 18,496,067 | 4,046,763 | 218,858 | 7,284,773 | 20,609,404 | 1,472,303 |
| 37 Leon | 1,062,183 | 16,410,791 | 9,181,074 | 1,551,846 | 167,047 | 2,623,727 | 5,162,221 | 561,233 |
| 38 Levy | 124,487 | 1,980,276 | 1,257,383 | 342,226 | 0 | 434,142 | 1,548,839 | 89,835 |
| 39 Liberty | 76,521 | 468,103 | 288,173 | 175,442 | 234,468 | 116,091 | 332,036 | 23,212 |
| 40 Madison | 114,492 | 1,161,826 | 692,143 | 212,591 | 106,421 | 201,760 | 562,219 | 40,737 |
| 41 Manatee | 1,122,413 | 18,625,981 | 9,222,952 | 2,172,474 | 185,401 | 3,772,117 | 6,734,203 | 773,493 |
| 42 Marion | 851,020 | 14,947,445 | 12,478,081 | 1,854,745 | 174,136 | 3,336,489 | 10,249,766 | 692,070 |
| 43 Martin | 400,219 | 6,619,601 | 3,703,441 | 939,294 | 41,873 | 1,706,473 | 3,757,917 | 307,812 |
| 44 Monroe | 315,933 | 2,968,432 | 1,798,297 | 479,525 | 5,476 | 651,495 | 1,252,930 | 136,369 |
| 45 Nassau | 217,460 | 2,832,583 | 2,488,304 | 592,256 | 0 | 938,037 | 2,641,647 | 185,766 |
| 46 Okaloosa | 585,684 | 11,006,758 | 8,504,772 | 1,457,088 | 249,817 | 2,554,185 | 5,921,895 | 509,237 |
| 47 Okeechobee | 205,679 | 2,701,385 | 1,599,794 | 380,480 | 232,885 | 519,361 | 1,634,738 | 106,387 |
| 48 Orange | 4,823,345 | 51,573,416 | 40,278,408 | 8,696,258 | 358,953 | 15,601,903 | 27,901,590 | 3,174,875 |
| 49 Osceola | 1,077,367 | 15,493,798 | 12,770,622 | 2,683,271 | 42,243 | 5,058,627 | 10,809,289 | 986,528 |
| 50 Palm Beach | 4,230,917 | 65,204,545 | 34,651,005 | 8,496,351 | 335,334 | 14,516,518 | 24,315,431 | 3,054,489 |
| 51 Pasco | 1,363,447 | 26,809,737 | 18,096,564 | 3,142,545 | 169,296 | 5,608,398 | 15,163,430 | 1,144,383 |
| 52 Pinellas | 3,034,488 | 42,216,876 | 20,832,564 | 4,691,812 | 410,730 | 8,608,837 | 12,370,042 | 1,734,290 |
| 53 Polk | 1,942,229 | 33,062,301 | 22,548,786 | 4,306,487 | 352,897 | 7,783,530 | 20,526,310 | 1,622,281 |
| 54 Putnam | 311,528 | 3,283,996 | 2,765,345 | 561,436 | 0 | 853,488 | 2,373,633 | 179,447 |
| 55 St. Johns | 583,013 | 9,835,690 | 6,510,859 | 1,607,528 | 293,510 | 2,846,431 | 8,061,452 | 570,371 |
| 56 St. Lucie | 783,371 | 15,164,573 | 9,150,643 | 1,766,236 | 125,911 | 3,215,222 | 9,443,935 | 642,722 |
| 57 Santa Rosa | 380,977 | 8,230,038 | 7,628,436 | 1,189,605 | 8,317 | 2,253,912 | 5,914,620 | 426,653 |
| 58 Sarasota | 1,004,546 | 21,042,028 | 8,387,902 | 1,983,863 | 0 | 3,422,376 | 6,138,676 | 695,795 |
| 59 Seminole | 1,248,717 | 18,019,723 | 15,251,564 | 2,933,705 | 0 | 5,017,217 | 10,950,794 | 1,075,715 |
| 60 Sumter | 189,040 | 2,948,447 | 1,609,191 | 458,624 | 0 | 696,700 | 1,081,668 | 137,353 |
| 61 Suwannee | 161,322 | 397,769 | 1,239,910 | 351,482 | 0 | 463,771 | 1,386,584 | 97,653 |
| 62 Taylor | 113,415 | 963,837 | 608,634 | 224,341 | 0 | 223,774 | 667,397 | 44,719 |
| 63 Union | 88,718 | 537,866 | 500,460 | 211,387 | 34,328 | 187,869 | 525,529 | 38,528 |
| 64 Volusia | 1,615,202 | 22,103,900 | 16,098,814 | 2,775,166 | 226,208 | 4,974,395 | 10,325,980 | 1,027,472 |
| 65 Wakulla | 135,614 | 1,478,829 | 952,704 | 323,459 | 0 | 401,716 | 1,691,365 | 83,352 |
| 66 Walton | 221,171 | 2,240,427 | 1,384,969 | 453,784 | 32,778 | 701,794 | 1,881,571 | 134,913 |
| 67 Washington | 112,539 | 723,752 | 891,941 | 250,829 | 0 | 297,631 | 782,694 | 55,345 |
| 68 Washington Special | 676 | 139,636 | 99,771 | 118,554 | 107,699 | 7,845 | 0 | 1,549 |
| 69 FAMU Lab School | 66,180 | 17,629 | 305,439 | 134,746 | 0 | 39,459 | 0 | 8,068 |
| 70 FAU - Palm Beach | 69,787 | 90,647 | 273,635 | 157,306 | 0 | 241,068 | 0 | 16,333 |
| 71 FAU - St. Lucie | 73,194 | 152,895 | 423,515 | 177,169 | 0 | 117,235 | 0 | 24,141 |
| 72 FSU Lab - Broward | 67,688 | 156,096 | 141,452 | 146,062 | 0 | 52,402 | 0 | 11,522 |
| 73 FSU Lab - Leon | 74,974 | 279,504 | 284,667 | 184,514 | 0 | 136,763 | 0 | 28,220 |
| 74 UF Lab School | 70,765 | 294,815 | 293,191 | 162,043 | 0 | 114,104 | 0 | 18,574 |
| 75 Virtual School | 0 | 453,835 | 0 | 1,496,724 | 0 | 2,984,651 | 0 | 0 |
| Total | 64,456,019 | 950,781,688 | 642,089,342 | 130,000,000 | 7,260,453 | 223,382,911 | 424,875,855 | 45,286,750 |

2014-15 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

| District | Virtual Education Contribution | Digital Classrooms Allocation | Gross State & Local FEFP | Required Local Effort Taxes | Proration To Appropriation | Net State FEFP |
|-----------------------|--------------------------------------|-------------------------------------|-----------------------------------|--------------------------------------|----------------------------------|----------------------|
| -1- | -2- | -3- | -4- | -5- | -6- | |
| 1 Alachua | 82,804 | 471,441 | 147,749,717 | 63,247,387 | (43,676) | 84,458,654 |
| 2 Baker | 0 | 288,308 | 27,024,395 | 4,145,698 | (7,989) | 22,870,708 |
| 3 Bay | 38,766 | 466,612 | 141,738,576 | 72,288,260 | (41,899) | 69,408,417 |
| 4 Bradford | 5,797 | 273,545 | 17,575,470 | 4,416,752 | (5,195) | 13,153,523 |
| 5 Brevard | 44,698 | 818,492 | 388,241,642 | 152,665,264 | (114,768) | 235,461,610 |
| 6 Broward | 82,761 | 2,367,673 | 1,385,485,681 | 740,675,772 | (409,562) | 644,400,347 |
| 7 Calhoun | 20,291 | 267,716 | 13,560,569 | 2,047,919 | (4,009) | 11,508,641 |
| 8 Charlotte | 17,366 | 375,386 | 81,912,788 | 67,656,158 | (24,214) | 14,232,416 |
| 9 Citrus | 0 | 366,668 | 78,151,979 | 41,296,438 | (23,102) | 36,832,439 |
| 10 Clay | 115,266 | 531,603 | 192,154,663 | 45,605,185 | (56,803) | 146,492,675 |
| 11 Collier | 0 | 608,349 | 241,027,442 | 216,894,242 | (71,250) | 24,061,950 |
| 12 Columbia | 8,148 | 331,233 | 56,768,244 | 12,129,149 | (16,781) | 44,622,314 |
| 13 Miami-Dade | 48,166 | 3,100,722 | 1,893,543,307 | 1,179,124,407 | (559,748) | 713,859,152 |
| 14 DeSoto | 0 | 288,193 | 26,961,223 | 6,934,157 | (7,970) | 20,019,096 |
| 15 Dixie | 10,656 | 266,717 | 12,316,653 | 2,496,466 | (3,641) | 9,816,546 |
| 16 Duval | 94,415 | 1,280,079 | 691,416,922 | 255,735,237 | (204,389) | 435,477,296 |
| 17 Escambia | 141,724 | 574,709 | 216,756,882 | 79,672,100 | (64,075) | 137,020,707 |
| 18 Flagler | 41,815 | 350,650 | 66,811,585 | 37,062,875 | (19,750) | 29,728,960 |
| 19 Franklin | 0 | 259,541 | 6,603,546 | 5,943,082 | (1,952) | 658,512 |
| 20 Gadsden | 1,542 | 292,675 | 30,513,392 | 6,832,640 | (9,020) | 23,671,732 |
| 21 Gilchrist | 5,989 | 270,235 | 15,683,740 | 3,178,343 | (4,636) | 12,500,761 |
| 22 Glades | 0 | 262,188 | 9,192,849 | 2,827,399 | (2,717) | 6,362,733 |
| 23 Gulf | 528 | 264,422 | 10,064,427 | 6,368,576 | (2,975) | 3,692,876 |
| 24 Hamilton | 5,516 | 263,088 | 9,513,419 | 3,732,706 | (2,812) | 5,777,901 |
| 25 Hardee | 41,713 | 292,277 | 28,557,082 | 7,131,565 | (8,442) | 21,417,075 |
| 26 Hendry | 0 | 305,153 | 38,484,455 | 9,003,512 | (11,376) | 29,469,567 |
| 27 Hernando | 178,693 | 424,802 | 118,419,392 | 37,968,435 | (35,006) | 80,415,951 |
| 28 Highlands | 9,924 | 347,597 | 64,460,551 | 23,187,766 | (19,055) | 41,253,730 |
| 29 Hillsborough | 207,898 | 1,887,843 | 1,107,026,629 | 365,045,278 | (327,247) | 741,654,104 |
| 30 Holmes | 6,147 | 275,934 | 19,208,245 | 2,300,096 | (5,678) | 16,902,471 |
| 31 Indian River | 4,639 | 393,240 | 92,148,447 | 70,785,828 | (27,240) | 21,335,379 |
| 32 Jackson | 35,032 | 300,414 | 36,766,671 | 7,731,738 | (10,869) | 29,024,064 |
| 33 Jefferson | 517 | 257,346 | 5,911,779 | 3,101,821 | (1,748) | 2,808,210 |
| 34 Lafayette | 4,102 | 259,546 | 7,017,100 | 1,228,651 | (2,074) | 5,786,375 |
| 35 Lake | 114,233 | 581,419 | 214,276,361 | 82,823,972 | (63,342) | 131,389,047 |
| 36 Lee | 60,129 | 957,107 | 478,038,281 | 319,159,971 | (141,312) | 158,736,998 |
| 37 Leon | 37,259 | 519,545 | 180,812,080 | 74,680,383 | (53,450) | 106,078,247 |
| 38 Levy | 2,797 | 293,145 | 32,186,990 | 8,405,547 | (9,515) | 23,771,928 |
| 39 Liberty | 0 | 261,148 | 9,245,182 | 1,138,125 | (2,733) | 8,104,324 |
| 40 Madison | 565 | 269,565 | 14,453,833 | 3,362,027 | (4,273) | 11,087,533 |
| 41 Manatee | 47,290 | 621,488 | 244,978,247 | 137,424,918 | (72,418) | 107,480,911 |
| 42 Marion | 74,314 | 582,383 | 221,432,002 | 76,983,294 | (65,457) | 144,383,251 |
| 43 Martin | 0 | 397,834 | 98,700,661 | 88,828,819 | (29,177) | 9,842,665 |
| 44 Monroe | 0 | 315,494 | 43,659,448 | 39,291,601 | (12,906) | 4,354,941 |
| 45 Nassau | 2,649 | 339,219 | 59,312,755 | 34,057,339 | (17,533) | 25,237,883 |
| 46 Okaloosa | 49,834 | 494,573 | 164,104,220 | 76,877,370 | (48,511) | 87,178,339 |
| 47 Okeechobee | 0 | 301,095 | 35,793,936 | 7,875,211 | (10,581) | 27,908,144 |
| 48 Orange | 179,149 | 1,774,806 | 1,002,994,180 | 482,158,811 | (296,494) | 520,538,875 |
| 49 Osceola | 118,975 | 723,802 | 311,262,678 | 96,171,353 | (92,012) | 214,999,313 |
| 50 Palm Beach | 0 | 1,716,988 | 978,170,847 | 732,598,713 | (289,156) | 245,282,978 |
| 51 Pasco | 389,353 | 799,616 | 381,022,911 | 105,429,472 | (112,634) | 275,480,805 |
| 52 Pinellas | 85,338 | 1,082,932 | 543,746,739 | 318,589,715 | (160,736) | 224,996,288 |
| 53 Polk | 82,078 | 1,029,138 | 523,230,357 | 133,254,195 | (154,672) | 389,821,490 |
| 54 Putnam | 20,491 | 336,184 | 58,956,838 | 17,227,734 | (17,428) | 41,711,676 |
| 55 St. Johns | 50,057 | 523,934 | 177,199,900 | 98,373,242 | (52,382) | 78,774,276 |
| 56 St. Lucie | 80,103 | 558,682 | 206,576,668 | 82,383,886 | (61,066) | 124,131,716 |
| 57 Santa Rosa | 118,350 | 454,910 | 136,088,272 | 43,931,350 | (40,229) | 92,116,693 |
| 58 Sarasota | 0 | 584,171 | 226,469,672 | 203,815,580 | (66,946) | 22,587,146 |
| 59 Seminole | 294,409 | 766,637 | 337,705,837 | 134,477,629 | (99,829) | 203,128,379 |
| 60 Sumter | 2,433 | 315,967 | 41,125,892 | 37,017,025 | (12,157) | 4,096,710 |
| 61 Suwannee | 19,150 | 296,900 | 30,788,806 | 7,711,679 | (9,101) | 23,068,026 |
| 62 Taylor | 173 | 271,477 | 14,991,112 | 6,514,178 | (4,432) | 8,472,502 |
| 63 Union | 773 | 268,504 | 13,565,387 | 1,258,478 | (4,010) | 12,302,899 |
| 64 Volusia | 172,334 | 743,467 | 324,904,474 | 140,881,377 | (96,045) | 183,927,052 |
| 65 Wakulla | 1,156 | 290,032 | 27,670,261 | 5,674,511 | (8,180) | 21,987,570 |
| 66 Walton | 0 | 314,795 | 40,578,197 | 36,514,686 | (11,995) | 4,051,516 |
| 67 Washington | 6,659 | 276,581 | 19,245,683 | 4,405,099 | (5,689) | 14,834,895 |
| 68 Washington Special | 0 | 744 | 824,864 | 0 | (244) | 824,620 |
| 69 FAMU Lab School | 5,794 | 253,875 | 3,302,044 | 0 | (976) | 3,301,068 |
| 70 FAU - Palm Beach | 0 | 257,844 | 6,346,409 | 0 | (1,876) | 6,344,533 |
| 71 FAU - St. Lucie | 0 | 261,594 | 7,907,173 | 0 | (2,337) | 7,904,836 |
| 72 FSU Lab - Broward | 0 | 255,534 | 4,164,536 | 0 | (1,231) | 4,163,305 |
| 73 FSU Lab - Leon | 0 | 263,553 | 9,655,696 | 0 | (2,854) | 9,652,842 |
| 74 UF Lab School | 1,489 | 258,921 | 7,048,984 | 0 | (2,084) | 7,046,900 |
| 75 Virtual School | 18,969,380 | 0 | 172,753,072 | 0 | (51,067) | 172,702,005 |
| Total | 22,241,627 | 40,000,000 | 14,684,060,947 | 7,179,758,192 | (4,340,738) | 7,499,962,017 |

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2014-15 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

| | | Net State FEFP | Lottery and School Recognition ¹ | Class Size Reduction Allocation | Total State Funding | Required Local Effort Taxes | 0.748 Discretionary Local Effort | Total Local Funding | Total State and Local Funding |
|----------|--------------------|----------------------|---|--|---------------------------|--------------------------------------|--|---------------------------|--|
| District | | -1- | -2- | -3- | -4- | -5- | -6- | -7- | -8- |
| 1 | Alachua | 84,458,654 | 1,094,581 | 29,800,099 | 115,353,334 | 63,247,387 | 9,249,080 | 72,496,467 | 187,849,801 |
| 2 | Baker | 22,870,708 | 44,833 | 5,170,163 | 28,085,704 | 4,145,698 | 620,569 | 4,766,267 | 32,851,971 |
| 3 | Bay | 69,408,417 | 1,345,874 | 30,117,316 | 100,871,607 | 72,288,260 | 10,954,542 | 83,242,802 | 184,114,409 |
| 4 | Bradford | 13,153,523 | 27,578 | 3,184,682 | 16,365,783 | 4,416,752 | 659,822 | 5,076,574 | 21,442,357 |
| 5 | Brevard | 235,461,610 | 4,541,214 | 79,766,232 | 319,769,056 | 152,665,264 | 22,439,304 | 175,104,568 | 494,873,624 |
| 6 | Broward | 644,400,347 | 14,462,922 | 300,775,915 | 959,639,184 | 740,675,772 | 110,253,826 | 850,929,598 | 1,810,568,782 |
| 7 | Calhoun | 11,508,641 | 49,484 | 2,321,407 | 13,879,532 | 2,047,919 | 312,112 | 2,360,031 | 16,239,563 |
| 8 | Charlotte | 14,232,416 | 767,356 | 16,757,103 | 31,756,875 | 67,656,158 | 9,993,445 | 77,649,603 | 109,406,478 |
| 9 | Citrus | 36,832,439 | 655,078 | 15,222,094 | 52,709,611 | 41,296,438 | 6,157,013 | 47,453,451 | 100,163,060 |
| 10 | Clay | 146,492,675 | 1,786,191 | 37,968,318 | 186,247,184 | 45,605,185 | 6,866,481 | 52,471,666 | 238,718,850 |
| 11 | Collier | 24,061,950 | 2,723,567 | 50,587,179 | 77,372,696 | 216,894,242 | 48,763,719 | 265,657,961 | 343,030,657 |
| 12 | Columbia | 44,622,314 | 232,601 | 10,873,623 | 55,728,538 | 12,129,149 | 1,857,617 | 13,986,766 | 69,715,304 |
| 13 | Miami-Dade | 713,859,152 | 20,218,505 | 399,333,465 | 1,133,411,122 | 1,179,124,407 | 154,857,287 | 1,333,981,694 | 2,467,392,816 |
| 14 | DeSoto | 20,019,096 | 44,755 | 5,146,209 | 25,210,060 | 6,934,157 | 1,036,314 | 7,970,471 | 33,180,531 |
| 15 | Dixie | 9,816,546 | 71,234 | 2,221,611 | 12,109,391 | 2,496,466 | 365,790 | 2,862,256 | 14,971,647 |
| 16 | Duval | 435,477,296 | 6,103,344 | 145,904,059 | 587,484,699 | 255,735,237 | 39,070,661 | 294,805,898 | 882,290,597 |
| 17 | Escambia | 137,020,707 | 1,197,681 | 44,048,794 | 182,267,182 | 79,672,100 | 11,379,555 | 91,051,655 | 273,318,837 |
| 18 | Flagler | 29,728,960 | 801,440 | 13,006,300 | 43,536,700 | 37,062,875 | 5,333,403 | 42,396,278 | 85,932,978 |
| 19 | Franklin | 658,512 | 38,824 | 1,254,747 | 1,952,083 | 5,943,082 | 1,252,232 | 7,195,314 | 9,147,397 |
| 20 | Gadsden | 23,671,732 | 279,682 | 5,709,917 | 29,661,331 | 6,832,640 | 1,046,440 | 7,879,080 | 37,540,411 |
| 21 | Gilchrist | 12,500,761 | 220,537 | 2,758,459 | 15,479,757 | 3,178,343 | 470,028 | 3,648,371 | 19,128,128 |
| 22 | Glades | 6,362,733 | 66,460 | 1,719,897 | 8,149,090 | 2,827,399 | 426,734 | 3,254,133 | 11,403,223 |
| 23 | Gulf | 3,692,876 | 66,738 | 1,908,882 | 5,668,496 | 6,368,576 | 1,034,461 | 7,403,037 | 13,071,533 |
| 24 | Hamilton | 5,777,901 | 15,031 | 1,743,604 | 7,536,536 | 3,732,706 | 570,741 | 4,303,447 | 11,839,983 |
| 25 | Hardee | 21,417,075 | 84,295 | 5,612,370 | 27,113,740 | 7,131,565 | 1,080,278 | 8,211,843 | 35,325,583 |
| 26 | Hendry | 29,469,567 | 150,726 | 7,459,132 | 37,079,425 | 9,003,512 | 1,336,766 | 10,340,278 | 47,419,703 |
| 27 | Hernando | 80,415,951 | 545,537 | 23,132,000 | 104,093,488 | 37,968,435 | 5,824,526 | 43,792,961 | 147,886,449 |
| 28 | Highlands | 41,253,730 | 171,771 | 12,946,664 | 54,372,165 | 23,187,766 | 3,448,201 | 26,635,967 | 81,008,132 |
| 29 | Hillsborough | 741,654,104 | 10,505,028 | 229,612,871 | 981,772,003 | 365,045,278 | 53,603,037 | 418,648,315 | 1,400,420,318 |
| 30 | Holmes | 16,902,471 | 138,242 | 3,339,527 | 20,380,240 | 2,300,096 | 343,682 | 2,643,778 | 23,024,018 |
| 31 | Indian River | 21,335,379 | 618,641 | 19,623,224 | 41,577,244 | 70,785,828 | 10,299,125 | 81,084,953 | 122,662,197 |
| 32 | Jackson | 29,024,064 | 195,222 | 6,602,285 | 35,821,571 | 7,731,738 | 1,148,400 | 8,880,138 | 44,701,709 |
| 33 | Jefferson | 2,808,210 | 60,811 | 978,001 | 3,847,022 | 3,101,821 | 440,677 | 3,542,498 | 7,389,520 |
| 34 | Lafayette | 5,786,375 | 10,562 | 1,198,879 | 6,995,816 | 1,228,651 | 187,404 | 1,416,055 | 8,411,871 |
| 35 | Lake | 131,389,047 | 958,808 | 44,429,972 | 176,777,827 | 82,823,972 | 12,395,424 | 95,219,396 | 271,997,223 |
| 36 | Lee | 158,736,998 | 4,398,698 | 98,293,715 | 261,429,411 | 319,159,971 | 46,265,825 | 365,425,796 | 626,855,207 |
| 37 | Leon | 106,078,247 | 1,392,912 | 36,353,165 | 143,824,324 | 74,680,383 | 10,876,349 | 85,556,732 | 229,381,056 |
| 38 | Levy | 23,771,928 | 230,155 | 5,725,938 | 29,728,021 | 8,405,547 | 1,249,721 | 9,655,268 | 39,383,289 |
| 39 | Liberty | 8,104,324 | 80,334 | 1,354,258 | 9,538,916 | 1,138,125 | 167,615 | 1,305,740 | 10,844,656 |
| 40 | Madison | 11,087,533 | 21,725 | 2,456,614 | 13,565,872 | 3,362,027 | 497,192 | 3,859,219 | 17,425,091 |
| 41 | Manatee | 107,480,911 | 1,959,354 | 52,013,139 | 161,453,404 | 137,424,918 | 20,061,249 | 157,486,167 | 318,939,571 |
| 42 | Marion | 144,383,251 | 1,205,426 | 43,669,955 | 189,258,632 | 76,983,294 | 11,466,249 | 88,449,543 | 277,708,175 |
| 43 | Martin | 9,842,665 | 1,212,900 | 20,469,836 | 31,525,401 | 88,828,819 | 13,587,721 | 102,416,540 | 133,941,941 |
| 44 | Monroe | 4,354,941 | 400,842 | 9,236,903 | 13,992,686 | 39,291,601 | 15,758,776 | 55,050,377 | 69,043,063 |
| 45 | Nassau | 25,237,883 | 571,307 | 11,969,848 | 37,779,038 | 34,057,339 | 5,026,616 | 39,083,955 | 76,862,993 |
| 46 | Okaloosa | 87,178,339 | 1,929,498 | 33,397,458 | 122,505,295 | 76,877,370 | 11,092,645 | 87,970,015 | 210,475,310 |
| 47 | Okeechobee | 27,908,144 | 59,098 | 6,625,627 | 34,592,869 | 7,875,211 | 1,145,374 | 9,020,585 | 43,613,454 |
| 48 | Orange | 520,538,875 | 9,448,550 | 216,281,688 | 746,269,113 | 482,158,811 | 69,263,451 | 551,422,262 | 1,297,691,375 |
| 49 | Osceola | 214,999,313 | 2,529,948 | 64,463,100 | 281,992,361 | 96,171,353 | 14,094,078 | 110,265,431 | 392,257,792 |
| 50 | Palm Beach | 245,282,978 | 10,302,169 | 209,078,665 | 464,663,812 | 732,598,713 | 104,759,887 | 837,358,600 | 1,302,022,412 |
| 51 | Pasco | 275,480,805 | 3,388,170 | 75,132,545 | 354,001,520 | 105,429,472 | 16,090,848 | 121,520,320 | 475,521,840 |
| 52 | Pinellas | 224,996,288 | 5,250,281 | 114,813,788 | 345,060,357 | 318,589,715 | 46,873,546 | 365,463,261 | 710,523,618 |
| 53 | Polk | 389,821,490 | 2,836,889 | 106,475,923 | 499,134,302 | 133,254,195 | 20,095,592 | 153,349,787 | 652,484,089 |
| 54 | Putnam | 41,711,676 | 120,231 | 11,566,023 | 53,397,930 | 17,227,734 | 2,600,150 | 19,827,884 | 73,225,814 |
| 55 | St. Johns | 78,774,276 | 2,445,029 | 36,597,355 | 117,816,660 | 98,373,242 | 14,445,070 | 112,818,312 | 230,634,972 |
| 56 | St. Lucie | 124,131,716 | 894,211 | 41,266,222 | 166,292,149 | 82,383,886 | 12,341,908 | 94,725,794 | 261,017,943 |
| 57 | Santa Rosa | 92,116,693 | 1,702,272 | 26,964,508 | 120,783,473 | 43,931,350 | 6,222,429 | 50,153,779 | 170,937,252 |
| 58 | Sarasota | 22,587,146 | 2,229,226 | 46,541,551 | 71,357,923 | 203,815,580 | 33,736,237 | 237,551,817 | 308,909,740 |
| 59 | Seminole | 203,128,379 | 4,494,555 | 69,197,292 | 276,820,226 | 134,477,629 | 20,362,200 | 154,839,829 | 431,660,055 |
| 60 | Sumter | 4,096,710 | 442,753 | 8,775,594 | 13,315,057 | 37,017,025 | 7,076,089 | 44,093,114 | 57,408,171 |
| 61 | Suwannee | 23,068,026 | 52,643 | 5,994,278 | 29,114,947 | 7,711,679 | 1,139,537 | 8,851,216 | 37,966,163 |
| 62 | Taylor | 8,472,502 | 84,113 | 2,876,724 | 11,433,339 | 6,514,178 | 941,566 | 7,455,744 | 18,889,083 |
| 63 | Union | 12,302,899 | 113,334 | 2,455,655 | 14,871,888 | 1,258,478 | 183,820 | 1,442,298 | 16,314,186 |
| 64 | Volusia | 183,927,052 | 2,681,533 | 66,474,623 | 253,083,208 | 140,881,377 | 20,748,035 | 161,629,412 | 414,712,620 |
| 65 | Wakulla | 21,987,570 | 326,989 | 5,314,338 | 27,628,897 | 5,674,511 | 829,659 | 6,504,170 | 34,133,067 |
| 66 | Walton | 4,051,516 | 421,648 | 8,751,329 | 13,224,493 | 36,514,686 | 9,583,504 | 46,098,190 | 59,322,683 |
| 67 | Washington | 14,834,895 | 68,141 | 3,450,400 | 18,353,436 | 4,405,099 | 639,064 | 5,044,163 | 23,397,599 |
| 68 | Washington Special | 824,620 | 791 | 0 | 825,411 | 0 | 0 | 0 | 825,411 |
| 69 | FAMU Lab School | 3,301,068 | 52,770 | 497,728 | 3,851,566 | 0 | 0 | 0 | 3,851,566 |
| 70 | FAU - Palm Beach | 6,344,533 | 93,223 | 1,036,161 | 7,473,917 | 0 | 0 | 0 | 7,473,917 |
| 71 | FAU - St. Lucie | 7,904,836 | 153,967 | 1,639,259 | 9,698,062 | 0 | 0 | 0 | 9,698,062 |
| 72 | FSU Lab - Broward | 4,163,305 | 74,815 | 888,945 | 5,127,065 | 0 | 0 | 0 | 5,127,065 |
| 73 | FSU Lab - Leon | 9,652,842 | 185,515 | 1,665,303 | 11,503,660 | 0 | 0 | 0 | 11,503,660 |
| 74 | UF Lab | 7,046,900 | 124,124 | 1,103,323 | 8,274,347 | 0 | 0 | 0 | 8,274,347 |
| 75 | Virtual School | 172,702,005 | 307,585 | 0 | 173,009,590 | 0 | 0 | 0 | 173,009,590 |

State 7,499,962,017 134,582,877 3,013,103,776 10,647,648,670 7,179,758,192 1,074,300,698 8,254,058,890 18,901,707,560

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.

| | | | | | | | | | | | |
|---|---|--|---|---|---|---|---|--|---|---|---|
| Unweighted FTE <i>Sumter</i> 8,156.2 | x | Program Cost Factors <i>Sumter</i> 1.058885 | = | Weighted FTE Students <i>Sumter</i> 8,636.48 | x | Base Student Allocation <i>State</i> \$4,031.77 | x | District Cost Differential (DCD) <i>Sumter</i> .9642 | = | Base Funding <i>Sumter</i> \$33,686,469 | + |
| Declining Enrollment Supplement <i>Sumter</i> \$0 | + | Sparsity Supplement <i>Sumter</i> \$0 | + | 0.748 Mill Compression <i>Sumter</i> \$0 | + | Safe Schools <i>Sumter</i> \$189,040 | + | ESE Guaranteed Allocation <i>Sumter</i> \$2,948,447 | + | Supplemental Academic Instruction <i>Sumter</i> \$1,507,528 | + |
| Reading Allocation <i>Sumter</i> \$458,624 | + | Merit Award Program (MAP) <i>Sumter</i> \$0 | + | Digital Allocation <i>Sumter</i> \$315,967 | + | Teacher Lead <i>Sumter</i> \$137,353 | + | Transportation <i>Sumter</i> \$1,081,668 | + | Instructional Materials <i>Sumter</i> \$696,700 | + |
| Minimum Guarantee <i>Sumter</i> \$0 | + | Virtual Education Contribution <i>Sumter</i> \$2,433 | = | Gross State and Local FEFP <i>Sumter</i> \$41,125,892 | | | | | | | |

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.

| | | | | | | | | | | | |
|---|---|--|---|---|---|--|--|--|--|--|--|
| Gross State and Local FEFP <i>Sumter</i> \$41,125,892 | - | Required Local Effort <i>Sumter</i> \$37,017,025 | - | Less Proration <i>Sumter</i> \$12,157 | = | Net State FEFP <i>Sumter</i> \$4,096,710 | | | | | |
| Net State FEFP <i>Sumter</i> \$4,096,710 | + | School Recognition / Lottery <i>Sumter</i> \$442,753 | + | ClassSize Reduction <i>Sumter</i> \$8,775,594 | = | Total State Funding (FEFP) <i>Sumter</i> \$13,315,057 | | | | | |
| Total State Funding (FEFP) <i>Sumter</i> \$13,315,057 | + | Required Local Effort (4.984 Mills) <i>Sumter</i> \$37,017,025 | + | Discretionary Local Effort (.748 Mills) <i>Sumter</i> \$7,076,089 | = | Total Potential Funds (State and Local) <i>Sumter</i> \$57,408,171 | | | | | |

**Based on 2014-2015 FEFP 2nd Calculation

2014-2015 Proposed Millage Rates

SCSB BOARD MEETING

2014-15 Millage Rates

| | 2013-2014 Certified Final Tax Value DR422 | 2014-2015 Rolled Back 2nd Calculation | | 2014-2015 Less than Rolled Back 2nd Calculation | |
|----------------|--|--|-------------------|---|-------------------|
| | <u>2013-2014</u> | <u>2014-2015</u> | | <u>2014-2015</u> | |
| Tax Value | 8,531,189,183 | 9,854,178,693 | | 9,854,178,693 | |
| Required | | | | | |
| Local Effort | 4.3100 | 3.9130 | 37,017,025 | 3.9130 | 37,017,025 |
| Basic | | | | | |
| Discretionary | 0.7480 | 0.7480 | 7,076,089 | 0.7480 | 7,076,089 |
| Capital Outlay | <u>1.2990</u> | <u>1.3651</u> | <u>12,913,862</u> | <u>1.3650</u> | <u>12,912,916</u> |
| | 6.3570 | 6.0261 | 57,006,976 | 6.0260 | 57,006,030 |
| Revenue | | | | | |
| Generated | 52,063,459 | 57,006,976 | | 57,006,030 | |

State Funding Comparison

| 2nd FEFP Calculation 2014-15 | | | | | |
|------------------------------|--------------|--------------|-------------------|------------------|------------------|
| District | UFTE | WFTE | TOTAL FUNDING** | AVG FUNDING UFTE | AVG FUNDING WFTE |
| Sumter | 8,156.20 | 8,636.48 | 56,965,418.00 | 6,984.31 | 6,595.91 |
| State | 2,722,134.53 | 2,910,147.91 | 18,767,124,683.00 | 6,894.27 | 6,448.86 |

Below/Above State Average:

90.04

147.05

** 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 6.026, decreasing last year's rate of 6.357. By far the biggest portion of that rate (3.913) 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 .9642. 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



2014-2015 Proposed Millage

| | |
|-----------------------|-------|
| Local Required Effort | 3.913 |
| Discretionary | .748 |
| Capital Improvement | 1.265 |
| Total | 6.026 |

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

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

\$100,000 @ 6.026 = \$602.60
 (2014-2015 proposed millage rate)

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

Total Change in taxes = **-\$33.0**
 (assuming no change in assessed value of home)

Impact of Changes in 2014-2015 Proposed Millage Rates

| | | | |
|-------------------|--|----------|----------|
| 125,000.00 | Assessed Value | | |
| <u>-25,000.00</u> | Homestead Exemption | | |
| 100,000.00 | 0.006357 (13-14 Millage Rate) | \$635.70 | |
| | 0.006026 (14-15 Proposed Millage Rate) | \$602.60 | -\$33.10 |

| | | | |
|-------------------|--|------------|----------|
| 188,756.00 | Assessed Value | | |
| <u>-25,000.00</u> | Homestead Exemption | | |
| 163,756.00 | 0.006357 (13-14 Millage Rate) | \$1,041.00 | |
| | 0.006026 (14-15 Proposed Millage Rate) | \$986.79 | -\$54.20 |

| | | | |
|-------------------|--|----------|----------|
| 175,000.00 | Assessed Value | | |
| <u>-25,000.00</u> | Homestead Exemption | | |
| 150,000.00 | 0.006357 (13-14 Millage Rate) | \$953.55 | |
| | 0.006026 (14-15 Proposed Millage Rate) | \$903.90 | -\$49.65 |

| | | | |
|-------------------|--|------------|----------|
| 250,000.00 | Assessed Value | | |
| <u>-25,000.00</u> | Homestead Exemption | | |
| 225,000.00 | 0.006357 (13-14 Millage Rate) | \$1,430.33 | |
| | 0.006026 (14-15 Proposed Millage Rate) | \$1,355.85 | -\$74.47 |

If assessed property values increase:

The amount of taxes will increase \$6.026 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 1.365 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board's proposed tax of 4.661 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$12,912,916 to be used for the following projects:

CONSTRUCTION AND REMODELING

| | |
|---------------------------------------|--|
| Land | Wildwood Middle High School- |
| Master Planning School Campuses | Skills Lab Remodeling |
| District Wide Covered Walkways | South Sumter Middle School- |
| District Wide Sewer Connections | Administrative Building |
| Wildwood Middle High School Physical- | Lake Panasoffkee Elementary Classrooms |
| Education Facilities | |

MAINTENANCE, RENOVATION, AND REPAIR

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

MOTOR VEHICLE PURCHASES

| | |
|-----------------------------------|-------------------------|
| Purchase of five (5) School Buses | Purchase motor vehicles |
|-----------------------------------|-------------------------|

NEW AND REPLACEMENT EQUIPMENT, COMPUTERS, ENTERPRISE RESOURCE SOFTWARE, AND S. 1011.71(2), F.S., ELIGIBLE EXPENDITURES IN SUPPORT OF DIGITAL CLASSROOMS PLANS PURSUANT TO S. 1011.62(12), F.S.

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 SITES

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 29, 2014 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

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL BOARD OF SUMTER COUNTY ARE 3.3%
MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES**

| FISCAL YEAR 2014-2015 | | | | |
|---|--------|--|--------------------------------|--|
| <u>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</u> | | | <u>PROPOSED MILLAGE LEVIES</u> | |
| Required Local Effort (including Prior Period Funding Adjustment Millage) | 3.9130 | Additional Millage Not to Exceed 4 Years | 0.0000 | <u>NOT SUBJECT TO 10-MILL CAP:</u> |
| Local Capital Improvement (Capital Outlay) | 1.3650 | (Operating) | | Operating or Capital Not to Exceed 2 Years |
| Discretionary Operating | 0.7480 | | | Debt Service |
| Discretionary Capital Improvement | 0.0000 | | | TOTAL MILLAGE: |
| | | | | 6.0260 |

| ESTIMATED REVENUES: | GENERAL FUND | SPECIAL REVENUE | DEBT SERVICE | CAPITAL PROJECTS | INTERNAL SERVICE | TRUST & AGENCY | TOTAL ALL FUNDS |
|--|-------------------------|------------------------|------------------------|-------------------------|------------------------|------------------------|--------------------------|
| Federal Sources | \$ 63,000.00 | 7,540,323.34 | | | | | 7,603,323.34 |
| State Sources | 13,959,210.00 | 56,000.00 | \$ 397,771.00 | \$ 145,566.00 | | | 14,558,547.00 |
| Local Sources | 44,681,042.00 | 373,300.00 | - | 12,912,916.00 | \$ 5,826,300.00 | \$ 1,134,312.00 | 64,927,870.00 |
| TOTAL SOURCES | 58,703,252.00 | 7,969,623.34 | 397,771.00 | 13,058,482.00 | 5,826,300.00 | 1,134,312.00 | 87,089,740.34 |
| Transfers In | 7,311,274.86 | 48,000.00 | 2,351,703.00 | | | | 9,710,977.86 |
| Fund/Net Asset Balances | 8,083,523.00 | 488,745.38 | 224,266.43 | 4,332,478.48 | 1,668,132.00 | 458,548.00 | 15,255,693.29 |
| TOTAL REVENUES, TRANSFERS AND FUND/NET ASSET BALANCES | 74,098,049.86 | 8,506,368.72 | 2,973,740.43 | 17,390,960.48 | 7,494,432.00 | 1,592,860.00 | 112,056,411.49 |
| EXPENDITURES | | | | | | | |
| Instruction | 49,622,023.72 | 2,230,277.29 | | | | | 51,852,301.01 |
| Pupil Personnel Services | 2,056,605.04 | 444,364.26 | | | | | 2,500,969.30 |
| Instructional Media Services | 669,742.68 | - | | | | | 669,742.68 |
| Instructional & Curriculum Development Services | 1,211,006.81 | 1,133,783.00 | | | | | 2,344,789.81 |
| Instructional Staff Training Services | 631,783.97 | 536,535.15 | | | | | 1,168,319.12 |
| Instructional Related Technology | 756,753.89 | - | | | | | 756,753.89 |
| School Board of Education | 590,954.92 | - | | | | | 590,954.92 |
| General Administration | 530,417.08 | 138,420.17 | | | | | 668,837.25 |
| School Administration | 2,671,127.75 | 91,000.00 | | | | | 2,762,127.75 |
| Facilities Acquisition and Construction | 212,284.88 | 500.00 | | 6,963,550.33 | | | 7,176,335.21 |
| Fiscal Services | 568,720.23 | | | | | | 568,720.23 |
| Food Services | 3,418.00 | 3,529,476.00 | | | | | 3,532,894.00 |
| Central Services | 899,214.62 | 179,797.47 | | | 5,826,000.00 | | 6,905,012.09 |
| Pupil Transportation Services | 2,986,710.07 | 29,146.00 | | | | | 3,015,856.07 |
| Operation of Plant | 3,950,396.85 | 32,500.00 | | | | | 3,982,896.85 |
| Maintenance of Plant | 2,052,411.12 | - | | | | | 2,052,411.12 |
| Administrative Technology Services | 384,449.48 | - | | | | | 384,449.48 |
| Community Services | 37,700.00 | | | | | | 37,700.00 |
| Debt Service | 37,000.00 | | 2,767,957.51 | | | | 2,804,957.51 |
| Internal Funds Disbursement | - | | | | | 1,134,312.00 | 1,134,312.00 |
| TOTAL EXPENDITURES | 69,872,721.11 | 8,345,799.34 | 2,767,957.51 | 6,963,550.33 | 5,826,000.00 | 1,134,312.00 | 94,910,340.29 |
| Transfers Out | - | | | 9,710,977.86 | | | 9,710,977.86 |
| Fund/Net Asset Balances | 4,225,328.75 | 160,569.38 | 205,782.92 | 716,432.29 | 1,668,432.00 | 458,548.00 | 7,435,093.34 |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, AND FUND/NET ASSET BALANCES | \$ 74,098,049.86 | \$ 8,506,368.72 | \$ 2,973,740.43 | \$ 17,390,960.48 | \$ 7,494,432.00 | \$ 1,592,860.00 | \$ 112,056,411.49 |

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

Proposed Millage Rates for Surrounding Districts

| | Required Local Effort | Discretionary Operating | Critical Operating Needs | Capital Outlay | Prior Period Adjustment | Total |
|----------|--------------------------|----------------------------|--------------------------------|----------------|----------------------------|-------|
| SUMTER | 3.913 | 0.748 | 0 | 1.365 | 0 | 6.026 |
| MARION | 5.022 | 0.748 | 0 | 1.500 | .028 | 7.296 |
| LAKE | 4.998 | 0.748 | 0 | 1.500 | 0 | 7.246 |
| CITRUS | 5.017 | 0.748 | 0 | 1.500 | .039 | 7.304 |
| HERNANDO | 4.876 | 0.748 | 0 | 1.500 | .043 | 7.167 |

2014-15 FEFP Second Calculation
Millage Rates
07/14/2014

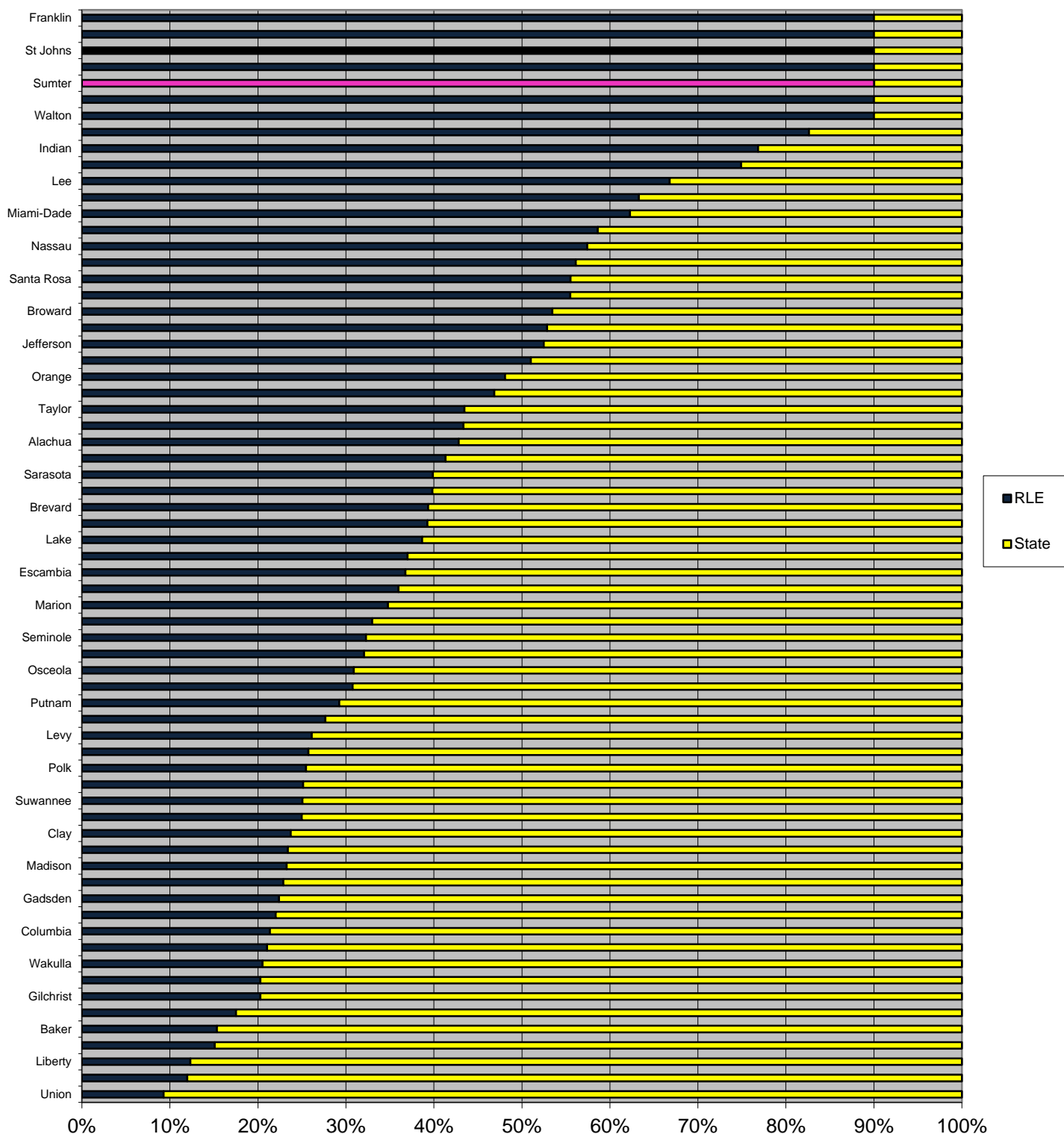
Florida Department of Education

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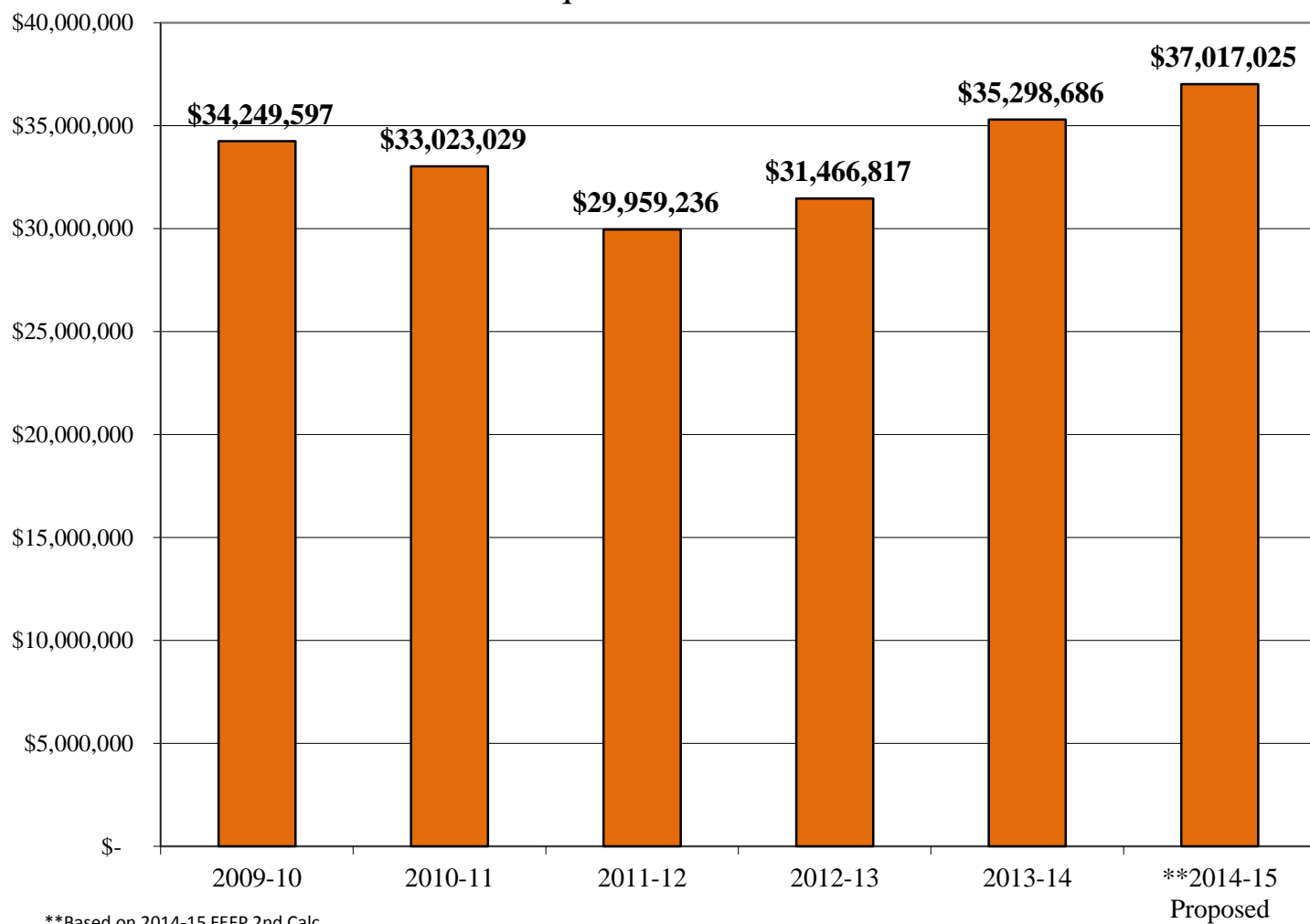
2014-15 FEFP Second Calculation
Millage Rates

| District | Required Local Effort Mills | 0.748 Actual Discretionary Millage | Total Actual FEFP Millage |
|-----------------------|-----------------------------------|---|------------------------------------|
| | -1- | -2- | -3- |
| 1 Alachua | 5.115 | 0.748 | 5.863 |
| 2 Baker | 4.997 | 0.748 | 5.745 |
| 3 Bay | 4.936 | 0.748 | 5.684 |
| 4 Bradford | 5.007 | 0.748 | 5.755 |
| 5 Brevard | 5.089 | 0.748 | 5.837 |
| 6 Broward | 5.025 | 0.748 | 5.773 |
| 7 Calhoun | 4.908 | 0.748 | 5.656 |
| 8 Charlotte | 5.064 | 0.748 | 5.812 |
| 9 Citrus | 5.017 | 0.748 | 5.765 |
| 10 Clay | 4.968 | 0.748 | 5.716 |
| 11 Collier | 3.327 | 0.748 | 4.075 |
| 12 Columbia | 4.884 | 0.748 | 5.632 |
| 13 Miami-Dade | 5.231 | 0.687 | 5.918 |
| 14 DeSoto | 5.005 | 0.748 | 5.753 |
| 15 Dixie | 5.105 | 0.748 | 5.853 |
| 16 Duval | 4.896 | 0.748 | 5.644 |
| 17 Escambia | 5.237 | 0.748 | 5.985 |
| 18 Flagler | 5.198 | 0.748 | 5.946 |
| 19 Franklin | 3.550 | 0.748 | 4.298 |
| 20 Gadsden | 4.884 | 0.748 | 5.632 |
| 21 Gilchrist | 5.058 | 0.748 | 5.806 |
| 22 Glades | 4.956 | 0.748 | 5.704 |
| 23 Gulf | 4.605 | 0.748 | 5.353 |
| 24 Hamilton | 4.892 | 0.748 | 5.640 |
| 25 Hardee | 4.938 | 0.748 | 5.686 |
| 26 Hendry | 5.038 | 0.748 | 5.786 |
| 27 Hernando | 4.876 | 0.748 | 5.624 |
| 28 Highlands | 5.030 | 0.748 | 5.778 |
| 29 Hillsborough | 5.094 | 0.748 | 5.842 |
| 30 Holmes | 5.006 | 0.748 | 5.754 |
| 31 Indian River | 5.141 | 0.748 | 5.889 |
| 32 Jackson | 5.036 | 0.748 | 5.784 |
| 33 Jefferson | 5.265 | 0.748 | 6.013 |
| 34 Lafayette | 4.904 | 0.748 | 5.652 |
| 35 Lake | 4.998 | 0.748 | 5.746 |
| 36 Lee | 5.160 | 0.748 | 5.908 |
| 37 Leon | 5.136 | 0.748 | 5.884 |
| 38 Levy | 5.031 | 0.748 | 5.779 |
| 39 Liberty | 5.079 | 0.748 | 5.827 |
| 40 Madison | 5.058 | 0.748 | 5.806 |
| 41 Manatee | 5.124 | 0.748 | 5.872 |
| 42 Marion | 5.022 | 0.748 | 5.770 |
| 43 Martin | 4.890 | 0.748 | 5.638 |
| 44 Monroe | 1.865 | 0.748 | 2.613 |
| 45 Nassau | 5.068 | 0.748 | 5.816 |
| 46 Okaloosa | 5.184 | 0.748 | 5.932 |
| 47 Okeechobee | 5.143 | 0.748 | 5.891 |
| 48 Orange | 5.207 | 0.748 | 5.955 |
| 49 Osceola | 5.104 | 0.748 | 5.852 |
| 50 Palm Beach | 5.084 | 0.727 | 5.811 |
| 51 Pasco | 4.901 | 0.748 | 5.649 |
| 52 Pinellas | 5.084 | 0.748 | 5.832 |
| 53 Polk | 4.960 | 0.748 | 5.708 |
| 54 Putnam | 4.956 | 0.748 | 5.704 |
| 55 St. Johns | 5.094 | 0.748 | 5.842 |
| 56 St. Lucie | 4.993 | 0.748 | 5.741 |
| 57 Santa Rosa | 5.281 | 0.748 | 6.029 |
| 58 Sarasota | 4.519 | 0.748 | 5.267 |
| 59 Seminole | 4.940 | 0.748 | 5.688 |
| 60 Sumter | 3.913 | 0.748 | 4.661 |
| 61 Suwannee | 5.062 | 0.748 | 5.810 |
| 62 Taylor | 5.175 | 0.748 | 5.923 |
| 63 Union | 5.121 | 0.748 | 5.869 |
| 64 Volusia | 5.079 | 0.748 | 5.827 |
| 65 Wakulla | 5.116 | 0.748 | 5.864 |
| 66 Walton | 2.850 | 0.748 | 3.598 |
| 67 Washington | 5.156 | 0.748 | 5.904 |
| 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 | 5.089 | 0.748 | 6.087 |

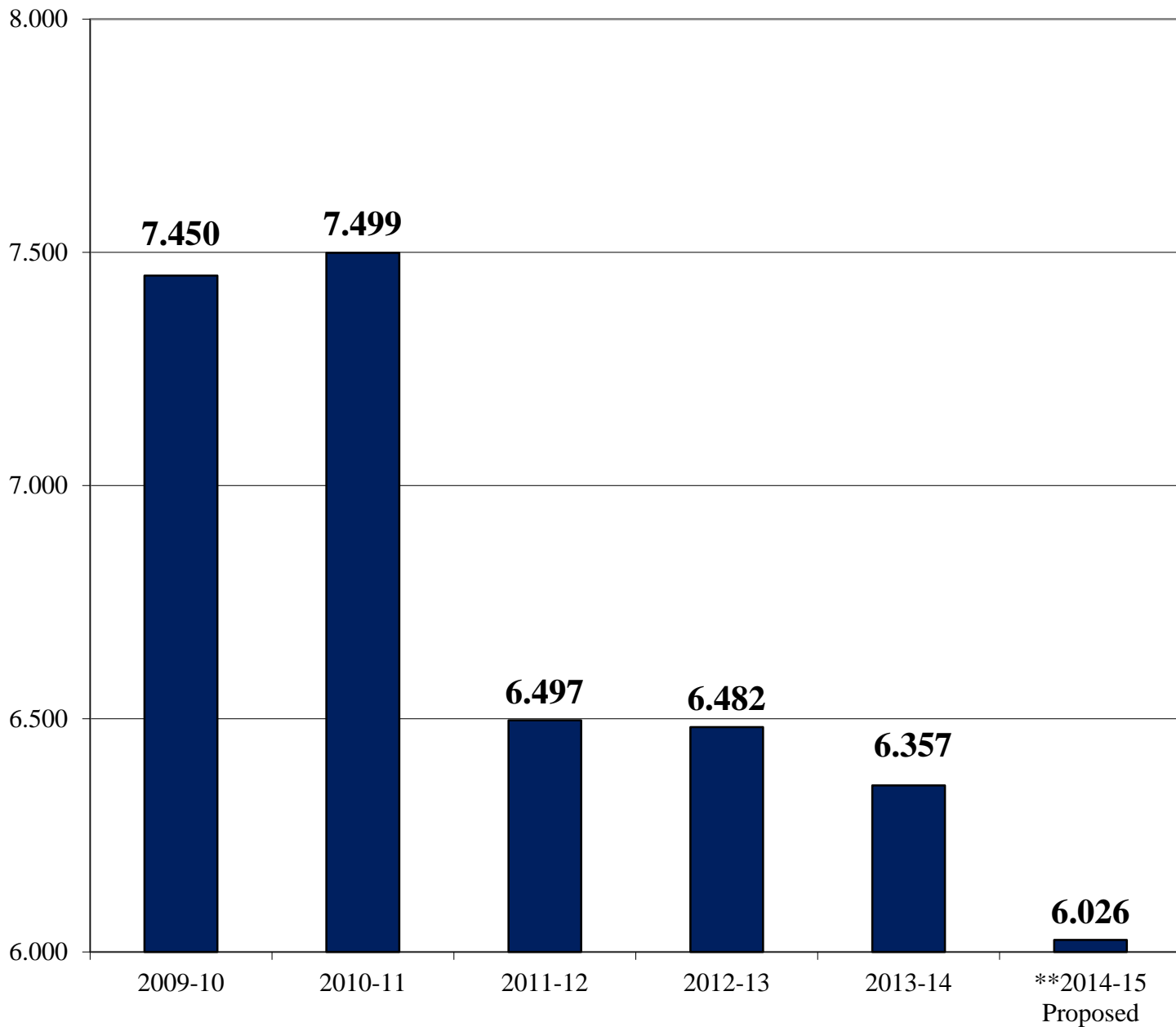
**Sumter County School Board
Required Local Effort / FEFP State Funding 2014-2015**



State Mandated Required Local Effort in Sumter



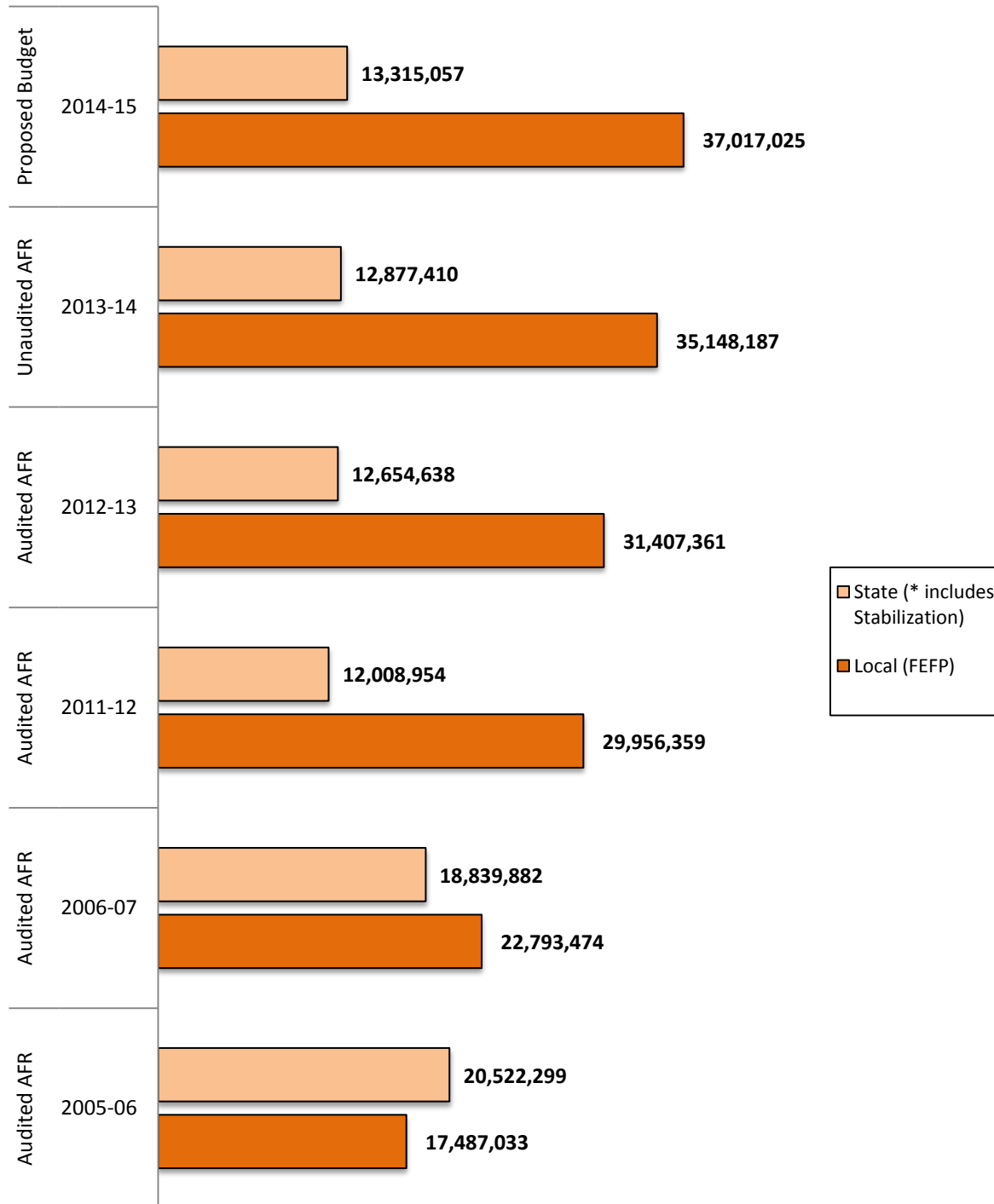
Sumter County School Board Millage Years Compared



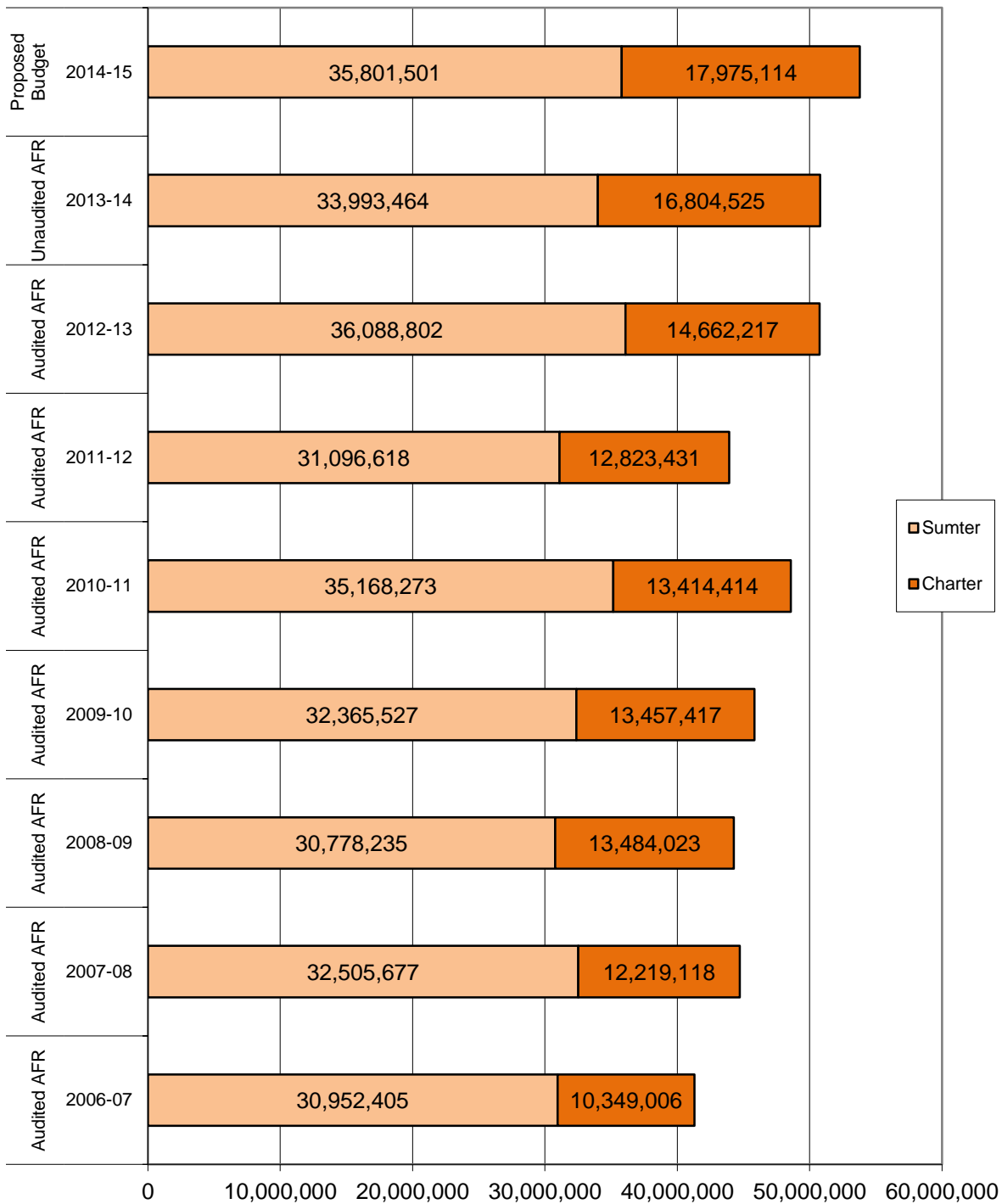
Local Tax Revenue



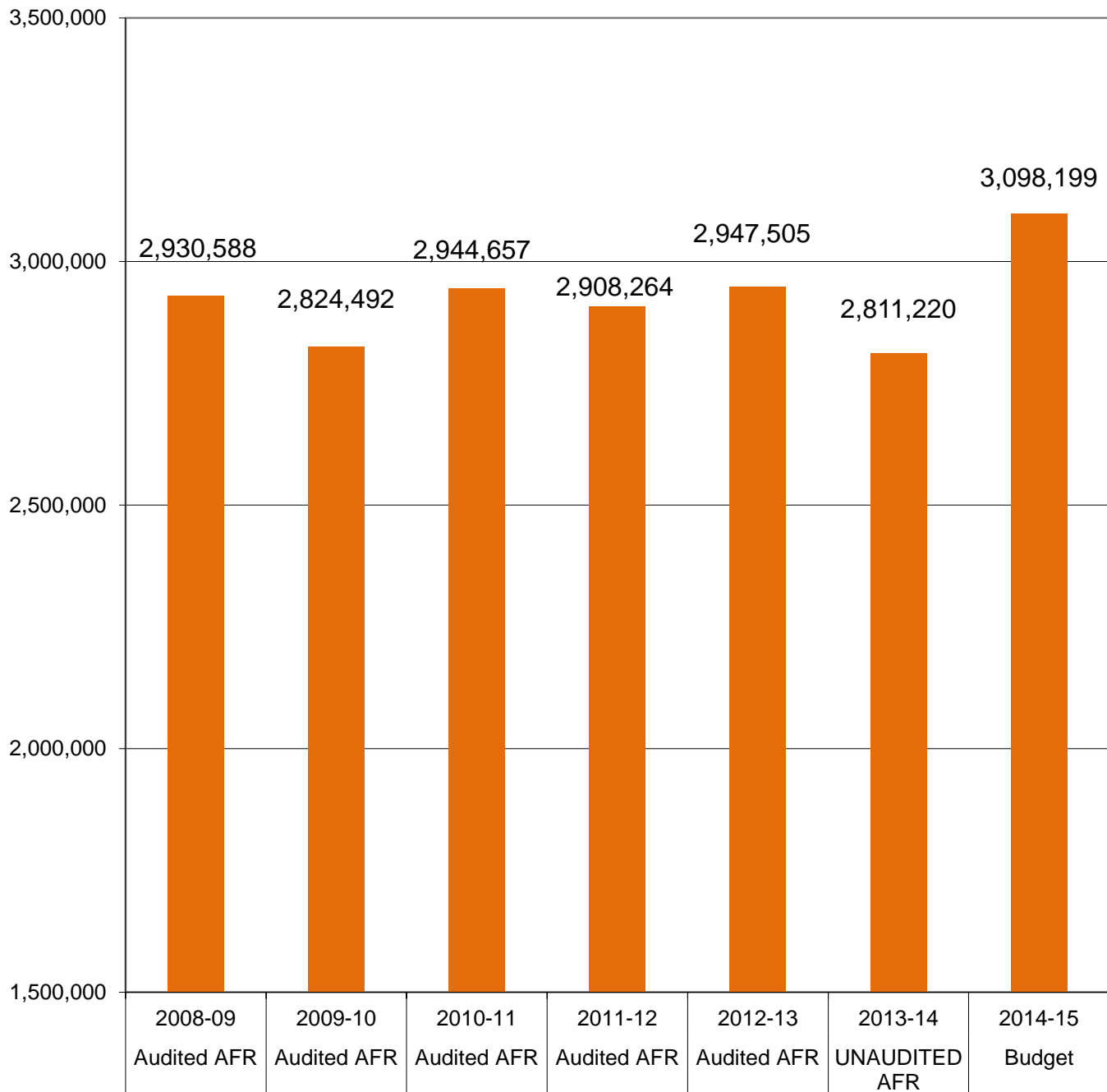
FEFP General Fund Revenue State And Local



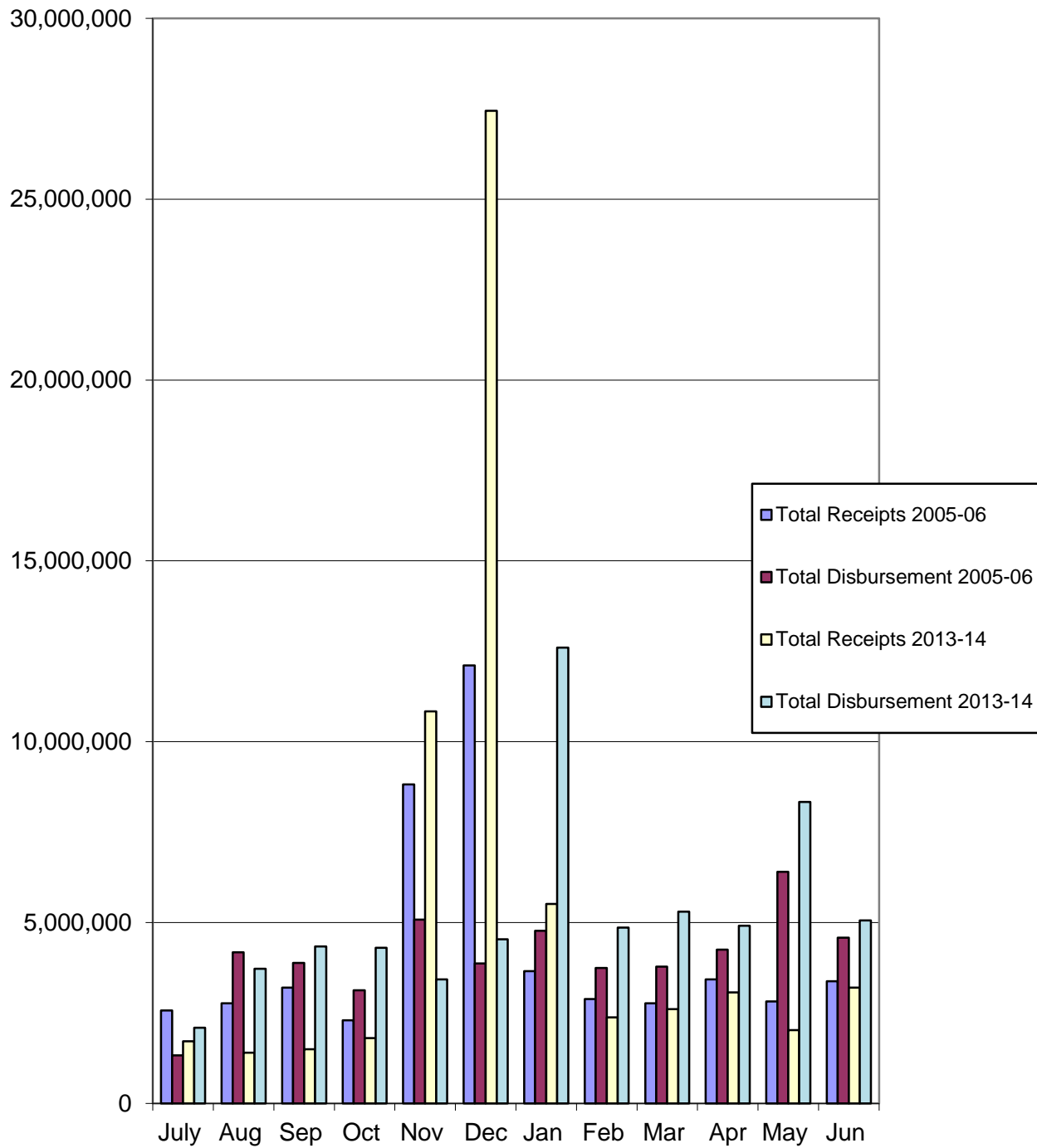
**FEFP Funding Sumter/Charter
(Less Transportation And Pre-K)**



Transportation



SCSB General Fund Cash Flow 2 Year Comparison



General Fund Revenue Highlights

The 2014-2015 budget approved by the Legislative provides dollars for statewide growth and implementation of the 12th 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 2013-14 2nd Calculation to 2014-2015 2nd Calculation:

- Instructional Materials: Sumter County Public Schools will receive \$672,233, an increase of \$24,467 from 2013-14, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Sumter County Public Schools will receive \$1,081,668 to provide transportation services to students. In 2013-14, Sumter County Schools received \$1,108,444 but spent \$2,811,220.
- School Recognition Program: Sumter County Public Schools which obtained a grade of “B” in 2013-14 will receive approximately \$100 per student in 2014-15 in each “A” school.
- Sparsity Supplement: Sumter County Public Schools will receive \$0, though the sparsity supplement calculation is \$1,833,156
- 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 \$8,775,594, an increase of \$195,553 over 2013-14, towards the implementation of the class size reduction amendment.
- The base student allocation has increased to \$3,887.43 from \$3,627.34 in 2013-2014.

The 2014-2015 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

| | 2010-2011 | 2011-2012 | 2012-2013 | 2013-2014 | 2014-2015 |
|-----------------|------------------------|------------------------|------------------------|--------------------------|--------------------------|
| | <u>Audited Revenue</u> | <u>Audited Revenue</u> | <u>Audited Revenue</u> | <u>Unaudited Revenue</u> | <u>Projected Revenue</u> |
| Federal Sources | 58,983 | 58,988 | 61,041 | 62,491 | 63,000 |
| State Sources | 10,691,460 | 13,031,636 | 13,456,147 | 13,764,210 | 13,959,210 |
| Local Sources | 40,699,181 | 36,085,164 | 38,204,944 | 41,194,015 | 44,681,042 |
| Total Revenues | 51,449,624 | 49,176,688 | 51,722,132 | 55,020,716 | 58,703,252 |

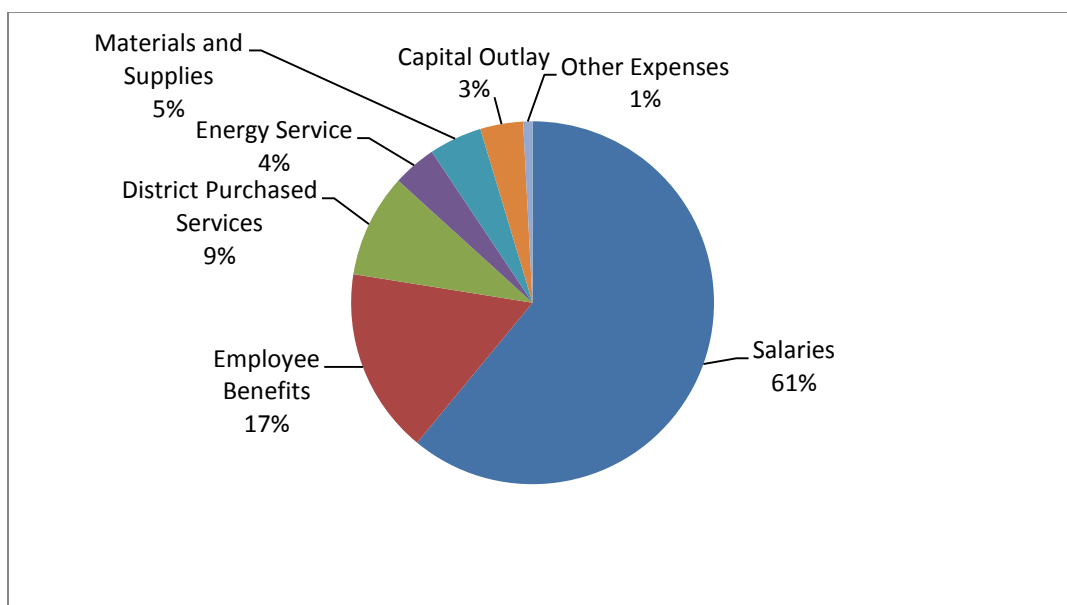
Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC). Federal revenue for federal grants such as Title I, IDEA, Stimulus, Fiscal Stabilization, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

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.

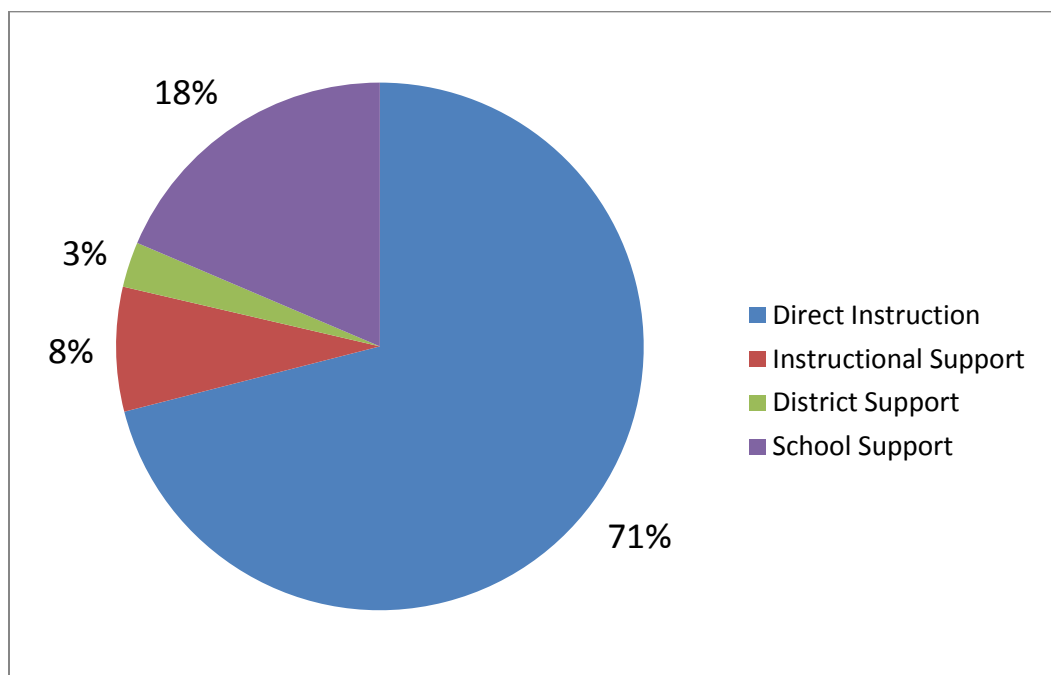
General Fund-Expense by Object

Excluding Charter School



General Fund-Appropriations by Function

Excluding Charter School



71%

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

18%

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/fefp/>

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