

## **2015-2016 WORK BUDGET**

### **SUPPLEMENTARY BUDGET INFORMATION**

#### **Board Members**

Haydn L. Evans, Chair

Kenneth P. Jones, Vice Chair

Kathie L. Joiner

Christine S. Norris

David A. Williams

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

### BOARD MEMBERS

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**District 1**

**Christine S. Norris**

**District 2**

**David Williams**

**District 3**

**Kenneth P. Jones**

**District 4**

**Kathle L. Jolner**

**District 5**

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#### Personnel

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#### Employee Benefits

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#### Exceptional Education

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#### Adult Education

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#### Facilities

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#### Warehouse

793-7906 Fax 793-9298

#### Transportation

793-5705 Fax 793-1083

#### The Villages Charter Schools

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Dear School Board Members and Citizens of Sumter County,

I am pleased to present to you the 2015-2016 budget for the Sumter County School District. The total budget is a little more than \$116 million. The largest portion of the budget is from our General Fund or operating budget of \$78.2 million. This includes salaries, utilities, supplies, and instructional materials. The second largest fund at \$17.6 million is our Capital Projects.

During the 2014-2015 school year our district transitioned to the new Florida Standards and prepared for the Florida Standards Assessment (FSA). The results of this exam are set to be released in September. Of the results so far, Sumter exceeded the state average on the 5<sup>th</sup> and 8<sup>th</sup> grade FCAT science, Biology and US History. Based on this preliminary data we anticipate our district is on track to remain one of the best in Florida.

Our district has celebrated many school successes throughout the year. Bushnell Elementary was awarded special recognition for Exceeding Expectations by the Florida Department of Education. This award recognizes Title I schools that have made the greatest progress in closing the achievement gap. South Sumter High School was recognized as one of the nation's most challenging schools by the Washington Post. This prestigious designation is based on the number of Advanced Placement tests given at the school divided by the total number of seniors who graduated. South Sumter High School had a ratio of 1.586 and ranked 268 in the nation. South Sumter High School and The Villages Charter High School were identified as two of the Nation's Best High Schools and received Bronze and Silver designations respectively by U.S. News and World Report. These high schools were two of 205 Florida schools that were nationally recognized by this prestigious magazine.

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

2680 West County Road 476 - Bushnell, Florida 33513

# 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

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.
- The Supplemental Academic Instruction allocation is used to remediate students who are falling behind to avoid the need for retention. In general, school districts have a great deal of flexibility to use these funds for a variety of programs such as mentoring, tutoring, technology, after school programs, class size reduction, extended school year, and summer school. In recent years, SAI funding is also used to provide an additional hour of reading instruction in schools identified as low performing. Increases in funding are based on increases in FTE. In order to distribute funds to the Charter schools and serve the needs of traditional school the SAI allocation for the Charter school may be paid to the Charter through the lease payment. In addition the Florida legislature has never fully funded transportation; in fact the funding only covers about 1/3 of the actual transportation costs. Sparsity was intended to cover this costs but Sumter County has been denied our sparsity funding and directed to utilize discretionary millage. The Charter schools and the District have an agreed upon contract that benefits both entities were as the Charter schools for go the SAI funding and the transportation discretionary local effort but receives the money through the lease payment. This agreement fully funds the Charter at their allocation and allows the district flexibility with SAI and funds transportation.
- 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.
- 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.

## 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, 2014

## 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, 2014

# Budget Process

## (October-September)

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

## (December-March)

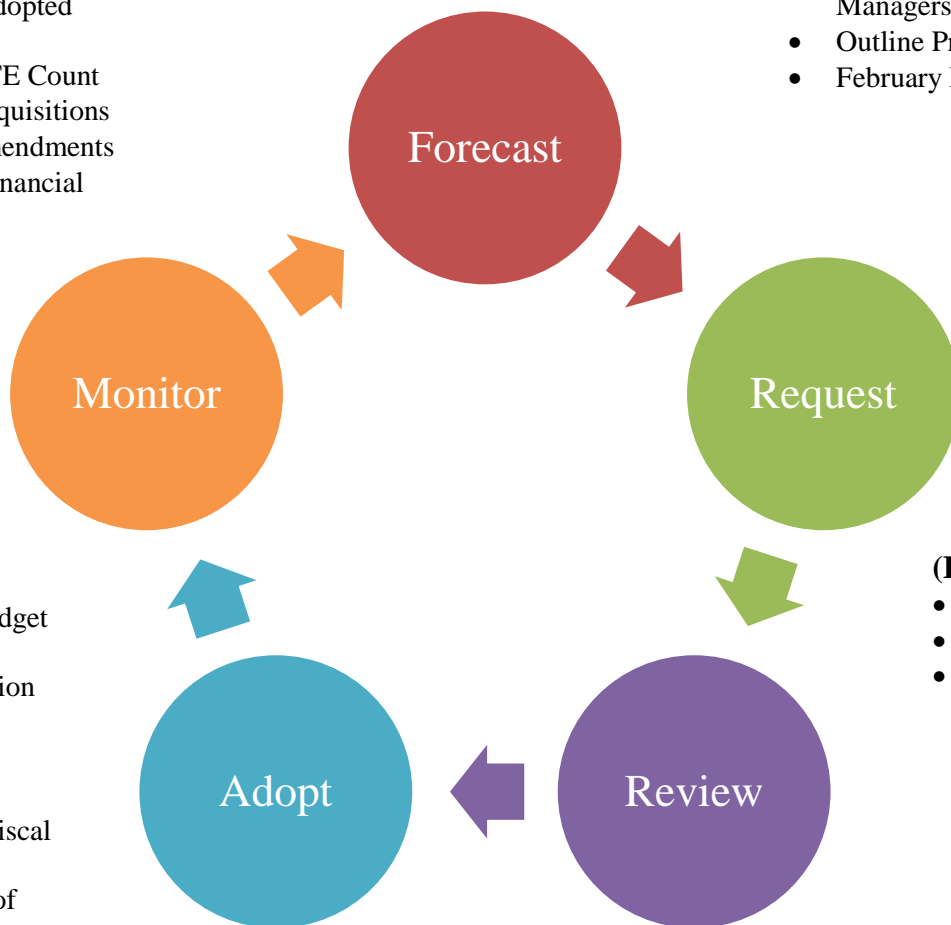
- Beginning Step In Budget Process
- Submit FTE Projections
- Conducts Reviews with Project Managers
- Outline Process
- February FTE Count

## (July-September)

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

## (February-June)

- Position Changes
- Revenue Projections
- Project Requests



## (March-September)

- Budget Workshops
- Project Manager Meetings
- Balance Budget

# Budget Calendar

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

## **Budget Calendar-Continued**

### **August**

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

### **September**

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

# FEFP 101-

## How a Florida School District Receives Funding

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

*– Article IX, Section 1, Florida Constitution*

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

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

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

# FEFP 101-Continued

## COST FACTORS / WEIGHTED FTE

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

<b><u>Group 1. Basic Programs</u></b>	<b><u>15-16 Cost Factors</u></b>	<b><u>14-15 Cost Factors</u></b>	<b><u>Difference</u></b>
A. Grades K-3	1.115	1.126	-.011
B. Grades 4-8	1.000	1.000	0
C. Grades 9-12	1.005	1.004	+.001
<b><u>Group 2. Exceptional Student Programs (ESE Matrix)</u></b>			
A. Support Level 4	3.613	3.554	-.059
B. Support Level 5	5.258	5.104	+.154
<b><u>Group 3. English for Speakers of Other Languages</u></b>	1.180	1.147	+.033
<b><u>Group 4. Vocational Education Programs (Grs. 6-12)</u></b>	1.005	1.004	+.001

## 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 \$100 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 up to \$5.00 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 2015-2016, it would have needed to be placed on the November 2014 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.



## FTE Web Forecasting

Bureau of School Services  
Division of Finance and Operations  
Florida Department of Education

**Form A** **School District FTE Enrollment Adjustments**

**Year :** **2015 - 2016**

**District :** **SUMTER (60)**

**Model :** **7**

	FEFP Program	Charter	Virtual	Traditional	DJJ Regular	DJJ Summer	Total
<b>Group 1</b>	<b>Programs</b>						
101	K-3 Basic Education	841.91	1.65	1,348.28	0.00	0.00	2,191.84
102	4-8 Basic Education	1,092.44	7.03	1,683.79	0.00	0.00	2,783.26
103	9-12 Basic Education	552.03	13.14	1,000.28	0.00	0.00	1,565.45
111	ESE Basic K-3	149.71	0.00	320.44	0.00	0.00	470.15
112	ESE Basic 4-8	234.43	0.00	369.53	0.00	0.00	603.96
113	ESE Basic 9-12	83.38	0.62	254.88	0.00	0.00	338.88
	<b>Total Group 1</b>	<b>2,953.90</b>	<b>22.44</b>	<b>4,977.20</b>	<b>0.00</b>	<b>0.00</b>	<b>7,953.54</b>
<b>Group 2</b>	<b>Programs</b>						
130	ESOL	59.10	0.00	108.51	0.00	0.00	167.61
254	ESE Support Level IV	0.00	0.00	23.46	0.00	0.00	23.46
255	ESE Support Level V	0.00	0.00	4.89	0.00	0.00	4.89
300	Vocational	176.47	0.68	149.62	0.00	0.00	326.77
	<b>Total Group 2</b>	<b>235.57</b>	<b>0.68</b>	<b>286.48</b>	<b>0.00</b>	<b>0.00</b>	<b>522.73</b>
<b>Total</b>	<b>All Programs</b>	<b>3,189.47</b>	<b>23.12</b>	<b>5,263.68</b>	<b>0.00</b>	<b>0.00</b>	<b>8,476.27</b>

Submitted by:	
Deborah W. Smith	December 23, 2014
(Name - Please print or type)	(Date)
Sr. Director of Business & Institutional Services	
(Title)	
352-793-2315	deborah.smith@sumter.k12.fl.us
(Phone No.)	(Email)
	<i>Richard A. Shulley</i>
	Superintendent's Signature:

Date: 12/23/2014

Page 1 of 1



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org

**State Board of Education**

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Commissioner of Education

**CONTACT PERSON:**

**NAME:** Suzanne Tart  
Chris Sanchez  
Lee Davis

**PHONE:** 850-245-0405

**MEMORANDUM**

**DATE:** July 16, 2015

**TO:** District School Superintendents

**FROM:** Linda Champion

**SUBJECT:** 2015-16 Florida Education Finance Program Second Calculation

Attached is the Second Calculation of the 2015-16 Florida Education Finance Program (FEFP). This calculation was prepared following the receipt of the Department of Revenue certified tax roll on July 14, 2015.

This calculation differs from the 2015-16 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 2015 tax roll increased by \$31,743,027,227, from the estimate of \$1,615,112,768,077 to \$1,646,855,795,304.
2. This increase in the tax roll caused the statewide average millage rate to decrease from 5.089 to 4.984.
3. Total Required Local Effort increased by \$367,729, from \$7,605,422,572 to \$7,605,790,301.
4. The State Funded Discretionary Contribution allocation increased by \$281,614, from \$15,934,195 to \$16,215,809.

Linda Champion  
Deputy Commissioner, Finance and Operations

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

325 W. Gaines Street | Suite 1214 | Tallahassee, FL 32399-0400 | 850-245-0406

District School Superintendents  
July 16, 2015  
Page Two

5. The 0.748 discretionary millage revenue based on actual millage levied in 2014-15 increased by \$22,117,336, from \$1,145,106,694 to \$1,167,224,030. The 0.748 Mills Discretionary Compression allocation increased by \$6,235,725, from \$180,808,212 to \$187,043,937.
6. The Virtual Education Contribution allocation decreased by \$346,717, from \$16,053,264 to \$15,706,547.
7. There is a proration to available state funds of \$5,802,893.

Electronic fund transfers based on the Net State 2015-16 Second FEFP Calculation will begin with the July 24, 2015, payment.

LC/jb

Attachment

cc: District Finance Officers  
FTE Administrators

7/16/2015  
2015-16 FEFP Second Calculation  
Detail 1

Florida Department of Education

Page 4 of 44

2015-16 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2015-16 Unweighted FTE	2015-16 Funded Weighted FTE <sup>1</sup>	\$4,154.45 Times Funded Weighted FTE	District Cost Differential	Base Funding <sup>2</sup>	Declining Enrollment Supplement	Sparsity Supplement	State-Funded Discretionary Contribution	0.748 Mills Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	28,141.28	30,469.82	126,585,344	0.9804	124,104,271	0	0	0	2,653,441
2 Baker	4,725.50	4,971.84	20,655,261	0.9764	20,167,797	71,307	751,973	0	1,415,145
3 Bay	27,433.32	30,679.45	127,456,241	0.9659	123,109,983	0	0	0	597,498
4 Bradford	2,926.12	3,120.29	12,963,089	0.9719	12,598,826	67,253	1,057,287	0	591,223
5 Brevard	72,405.21	79,323.83	329,546,886	1.0009	329,843,478	0	0	0	7,466,425
6 Broward	267,112.97	289,621.53	1,203,218,165	1.0254	1,233,779,906	0	0	0	0
7 Calhoun	2,166.08	2,339.07	9,717,549	0.9322	9,058,699	22,714	1,674,336	0	615,102
8 Charlotte	15,700.24	16,873.79	70,101,317	0.9858	69,105,878	70,312	0	0	0
9 Citrus	14,718.19	15,820.65	65,726,099	0.9520	62,571,246	0	2,173,412	0	0
10 Clay	35,593.97	38,508.92	159,983,383	0.9928	158,831,503	737	0	0	8,237,868
11 Collier	45,443.55	49,822.74	206,986,082	1.0246	212,077,940	0	0	0	0
12 Columbia	10,141.83	10,752.13	44,669,186	0.9554	42,676,940	0	1,346,688	0	2,500,468
13 Miami-Dade	352,000.00	382,446.20	1,588,853,616	1.0166	1,615,228,586	0	0	0	0
14 DeSoto	4,771.10	5,075.80	21,087,157	0.9762	20,585,283	20,728	749,848	0	1,019,441
15 Dixie	2,098.64	2,264.00	9,405,675	0.9375	8,817,820	0	1,069,040	0	536,224
16 Duval	129,225.38	139,648.86	580,164,206	1.0117	586,952,127	0	0	0	14,535,271
17 Escambia	40,043.58	43,400.67	180,305,913	0.9722	175,293,409	212,828	0	0	5,512,800
18 Flagler	12,608.97	13,310.29	55,296,934	0.9532	52,709,037	22,777	1,199,216	0	0
19 Franklin	1,209.73	1,297.00	5,368,322	0.9224	4,970,188	12,301	147,647	0	0
20 Gadsden	5,428.66	5,790.34	24,055,678	0.9470	22,780,727	95,834	2,137,488	0	1,279,481
21 Gilchrist	2,560.78	2,801.67	11,639,398	0.9546	11,110,969	0	1,845,959	0	631,104
22 Glades	1,629.87	1,755.08	7,291,392	0.9707	7,077,754	0	1,001,191	0	274,910
23 Gulf	1,783.54	1,933.79	8,033,834	0.9411	7,560,641	27,641	1,153,137	0	0
24 Hamilton	1,755.94	1,910.95	7,938,946	0.9317	7,396,716	0	1,035,747	0	215,823
25 Hardee	5,329.33	5,649.68	23,471,313	0.9681	22,722,578	0	605,824	0	1,155,079
26 Hendry	7,149.62	7,591.98	31,540,501	0.9783	30,856,072	0	1,964,760	0	1,717,339
27 Hernando	21,951.90	23,617.20	98,116,477	0.9727	95,437,897	15,672	2,283,366	0	3,442,058
28 Highlands	12,141.25	12,901.71	53,599,509	0.9522	51,037,452	10,456	2,172,910	0	1,764,366
29 Hillsborough	207,442.11	225,401.91	936,420,965	1.0080	943,912,333	0	0	0	31,823,694
30 Holmes	3,170.98	3,337.65	13,866,100	0.9360	12,978,670	6,922	2,415,771	0	1,017,060
31 Indian River	17,692.63	19,194.47	79,742,466	0.9978	79,567,033	0	0	0	0
32 Jackson	6,454.01	6,943.71	28,847,296	0.9296	26,816,446	39,125	3,211,266	0	1,619,505
33 Jefferson	828.30	871.21	3,619,398	0.9409	3,405,492	31,512	567,628	0	0
34 Lafayette	1,185.16	1,252.00	5,201,371	0.9261	4,816,990	7,842	858,405	0	317,587
35 Lake	41,977.20	45,339.63	188,361,226	0.9727	183,218,965	0	0	0	5,024,251
36 Lee	90,137.10	96,973.27	402,870,602	1.0114	407,463,327	0	0	0	0
37 Leon	33,683.14	36,777.81	152,791,573	0.9830	147,138,285	0	0	0	3,237,287
38 Levy	5,402.11	5,874.83	24,406,687	0.9533	23,266,895	0	3,126,860	0	1,068,213
39 Liberty	1,413.90	1,639.45	6,811,013	0.9392	6,396,903	0	1,021,770	0	442,607
40 Madison	2,539.58	2,690.16	11,176,135	0.9246	10,333,454	22,768	1,064,810	0	598,096
41 Manatee	47,700.46	51,353.21	213,344,343	1.0053	214,475,068	0	0	0	0
42 Marion	41,756.89	44,618.56	185,365,577	0.9571	177,413,394	0	0	0	6,132,417
43 Martin	18,822.10	20,705.06	86,018,137	1.0072	86,637,468	0	0	0	0
44 Monroe	8,039.73	8,655.99	35,960,878	1.0166	36,557,829	0	0	0	0
45 Nassau	11,112.17	11,797.78	49,013,287	0.9996	48,503,549	53,382	2,435,339	0	0
46 Okaloosa	30,071.59	32,841.17	136,436,999	0.9881	134,813,399	0	0	0	1,410,358
47 Okeechobee	6,336.13	6,673.08	27,722,977	0.9702	26,896,832	76,137	602,619	0	1,528,211
48 Orange	195,664.62	217,161.27	902,185,638	1.0004	902,546,512	0	0	0	3,883,943
49 Osceola	59,730.66	64,697.70	268,783,360	0.9850	264,751,610	0	0	0	10,644,601
50 Palm Beach	186,422.85	204,954.58	851,473,555	1.0319	878,635,561	0	0	0	0
51 Pasco	69,474.69	75,866.21	315,182,376	0.9885	311,557,779	0	0	0	13,092,505
52 Pinellas	102,073.87	110,648.91	459,685,364	1.0051	462,029,759	0	0	0	0
53 Polk	98,145.74	105,319.57	437,544,888	0.9795	428,575,218	0	0	0	21,085,631
54 Putnam	10,636.53	11,204.85	46,549,989	0.9826	44,809,019	56,516	2,936,052	0	1,991,584
55 St. Johns	36,511.72	39,625.79	164,623,363	0.9864	162,384,485	0	0	0	0
56 St. Lucie	39,065.31	41,367.55	171,859,418	0.9955	171,086,051	72,509	0	0	3,833,088
57 Santa Rosa	26,003.97	28,011.41	116,372,002	0.9630	112,066,238	0	0	0	4,847,660
58 Sarasota	42,542.13	47,031.87	195,391,552	1.0123	197,794,868	0	0	0	0
59 Seminole	66,769.69	71,971.15	299,000,544	0.9926	296,787,940	0	0	0	7,396,079
60 Sumter	8,476.27	8,937.14	37,128,901	0.9608	35,673,448	0	0	0	0
61 Suwannee	5,998.80	6,334.65	26,316,987	0.9321	24,530,064	0	2,083,627	0	1,410,978
62 Taylor	2,671.51	2,844.30	11,816,502	0.9267	10,950,352	80,056	1,067,834	0	158,901
63 Union	2,284.32	2,418.55	10,047,745	0.9633	9,678,993	0	1,060,601	0	805,268
64 Volusia	61,735.24	67,473.82	280,316,611	0.9701	271,935,144	0	0	0	4,772,751
65 Wakulla	5,073.80	5,399.41	22,431,579	0.9548	21,417,672	0	674,988	0	1,339,077
66 Walton	8,479.66	8,932.50	37,109,625	0.9677	35,910,984	0	0	0	0
67 Washington	3,268.51	3,481.83	14,465,089	0.9377	13,563,914	0	1,982,921	0	759,732
68 Washington Special	196.62	197.47	820,379	0.9377	769,269	0	0	0	0
69 FAMU Lab School	465.38	485.58	2,017,318	0.9630	1,942,677	0	360,132	156,424	44,728
70 FAU - Palm Beach	1,057.65	1,087.61	4,518,421	1.0319	4,662,559	0	581,564	672,983	0
71 FAU - St. Lucie	1,394.89	1,481.55	6,155,025	0.9955	6,127,327	5,276	0	466,047	136,867
72 FSU Lab - Broward	690.31	740.07	3,074,584	1.0254	3,152,678	0	0	305,614	0
73 FSU Lab - Leon	1,701.19	1,792.60	7,447,267	0.9630	7,171,718	0	993,485	571,804	163,501
74 UF Lab School	1,153.00	1,215.26	5,048,737	0.9804	4,949,782	0	844,499	389,645	108,716
75 Virtual School	32,022.92	32,671.56	135,732,362	1.0000	135,732,362	0	0	13,653,292	187,975
Total	2,773,673.69	3,009,994.99	12,504,873,684		12,514,270,038	1,102,605	52,800,000	16,215,809	187,043,937

1. Additional Weighted FTE for the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, 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)



2015-16 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Teachers Classroom Supply Assistance
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	
1 Alachua	807,342	11,084,112	7,689,976	1,318,678	197,732	2,391,820	4,050,401	464,839
2 Baker	123,780	1,006,307	1,781,432	310,606	0	376,869	1,417,750	78,056
3 Bay	740,789	8,260,916	7,593,528	1,309,035	180,849	2,329,604	4,001,951	453,145
4 Bradford	109,082	1,198,275	934,941	237,195	0	237,959	658,316	48,334
5 Brevard	1,612,860	27,020,967	19,020,386	3,314,128	229,184	6,317,923	10,426,645	1,195,994
6 Broward	5,896,615	86,668,960	53,972,820	12,081,342	431,202	21,555,875	31,057,990	4,412,188
7 Calhoun	86,558	798,375	494,539	202,860	0	182,083	449,873	35,779
8 Charlotte	367,028	5,836,877	3,474,392	785,253	0	1,297,533	3,323,136	259,338
9 Citrus	339,684	6,444,830	3,272,532	721,874	125,680	1,156,344	3,650,356	243,116
10 Clay	596,304	10,894,904	9,437,324	1,655,495	61,740	2,886,369	6,817,066	587,943
11 Collier	746,926	19,976,564	8,891,674	2,171,929	174,331	3,865,402	7,047,065	750,639
12 Columbia	285,541	3,852,915	3,871,105	528,921	0	818,949	1,947,178	167,523
13 Miami-Dade	9,927,505	127,201,640	117,760,999	15,780,985	486,669	27,569,154	24,400,152	5,814,357
14 DeSoto	163,148	1,914,760	1,597,356	314,655	45,828	376,495	778,905	78,809
15 Dixie	106,336	521,356	469,392	200,523	0	181,818	598,050	34,665
16 Duval	3,490,477	44,075,330	29,198,296	5,807,806	451,036	10,314,702	19,231,069	2,134,552
17 Escambia	1,213,614	13,617,819	9,252,957	1,815,158	181,210	3,119,327	9,900,839	661,442
18 Flagler	276,026	5,478,502	2,747,311	626,221	0	1,001,745	2,769,713	208,276
19 Franklin	84,015	426,762	281,792	163,206	0	98,923	346,368	19,982
20 Gadsden	168,960	1,650,019	1,138,305	335,949	0	423,216	1,574,182	89,671
21 Gilchrist	94,349	951,327	577,388	222,765	0	231,519	476,657	42,299
22 Glades	84,242	540,807	299,275	183,647	0	127,072	299,461	26,922
23 Gulf	95,840	147,164	375,583	188,330	0	145,509	354,517	29,461
24 Hamilton	103,091	472,569	359,897	186,740	0	157,123	293,106	29,005
25 Hardee	144,582	1,736,903	1,168,803	335,385	0	430,974	1,168,401	88,030
26 Hendry	202,225	2,229,071	1,533,377	414,271	0	578,341	1,363,707	118,098
27 Hernando	486,473	8,491,233	5,118,155	1,040,645	0	1,738,256	4,729,747	362,603
28 Highlands	319,502	3,793,896	2,479,016	610,009	0	973,387	2,612,183	200,550
29 Hillsborough	3,460,538	75,432,151	40,210,908	9,269,937	584,470	16,484,535	33,904,137	3,426,541
30 Holmes	105,841	999,120	694,543	240,879	0	257,384	746,961	52,378
31 Indian River	403,501	4,812,368	3,584,647	886,715	0	1,405,429	3,717,364	292,248
32 Jackson	166,159	2,110,892	1,316,709	375,091	31,830	513,529	1,789,603	106,608
33 Jefferson	87,762	544,951	282,057	148,030	0	67,243	228,613	13,682
34 Lafayette	75,374	258,934	206,324	161,720	0	95,478	188,788	19,577
35 Lake	839,358	12,308,105	9,698,812	1,892,028	0	3,382,763	8,417,849	693,382
36 Lee	1,657,343	38,425,115	18,922,724	4,066,957	267,546	7,515,358	21,334,850	1,488,890
37 Leon	1,152,035	16,410,516	9,207,534	1,542,084	166,795	2,645,425	5,239,126	556,380
38 Levy	125,855	1,988,843	1,261,750	340,664	0	439,381	1,521,020	89,232
39 Liberty	76,070	468,304	288,301	177,043	291,654	112,940	326,324	23,355
40 Madison	114,104	1,161,826	685,942	215,223	131,806	205,876	587,301	41,949
41 Manatee	1,113,061	18,939,761	9,408,995	2,195,178	156,607	4,021,194	6,928,943	787,919
42 Marion	861,075	14,947,445	12,478,358	1,835,720	211,012	3,295,866	10,227,857	689,743
43 Martin	378,622	6,663,183	3,760,232	955,291	32,990	1,758,352	3,236,543	310,905
44 Monroe	307,760	2,972,635	1,801,189	469,572	5,098	615,720	1,187,923	132,801
45 Nassau	221,488	2,818,098	2,477,082	585,432	0	914,858	2,676,658	183,551
46 Okaloosa	609,367	10,942,077	8,520,327	1,422,545	226,302	2,430,717	6,134,431	496,724
47 Okeechobee	189,925	2,645,590	1,581,283	375,870	232,403	512,800	1,644,838	104,661
48 Orange	4,904,101	53,478,196	41,538,456	8,868,733	381,481	16,509,335	27,739,429	3,232,000
49 Osceola	1,058,930	15,868,495	13,045,597	2,682,807	38,983	4,996,303	10,937,915	986,635
50 Palm Beach	4,226,978	66,043,416	35,355,377	8,636,823	310,523	15,010,609	23,880,590	3,079,344
51 Pasco	1,331,811	27,006,568	18,399,875	3,136,776	170,465	5,720,412	15,225,049	1,147,587
52 Pinellas	3,134,922	42,063,288	20,852,900	4,596,193	409,448	8,210,626	12,592,420	1,686,062
53 Polk	1,932,377	33,009,150	22,607,435	4,271,720	323,150	7,817,132	21,244,657	1,621,177
54 Putnam	292,265	3,246,368	2,751,099	549,599	0	826,715	2,314,519	175,695
55 St. Johns	589,210	10,422,121	6,890,657	1,689,955	221,857	3,224,271	8,540,187	603,103
56 St. Lucie	764,132	15,177,585	9,134,637	1,774,351	121,647	3,199,383	9,623,802	645,283
57 Santa Rosa	373,586	8,460,817	7,668,519	1,201,922	15,491	2,269,762	6,007,783	429,535
58 Sarasota	962,993	21,472,857	8,615,669	2,033,398	0	3,680,130	5,910,296	702,713
59 Seminole	1,229,466	18,505,898	15,569,372	2,993,525	0	5,451,120	11,264,594	1,102,906
60 Sumter	201,357	3,176,371	1,656,761	460,994	0	722,713	1,109,377	140,012
61 Suwannee	158,527	407,764	1,245,870	352,915	0	475,272	1,356,839	99,089
62 Taylor	111,896	965,506	591,003	221,207	0	222,006	634,150	44,128
63 Union	88,721	538,872	501,118	208,876	34,486	180,885	473,195	37,733
64 Volusia	1,574,040	22,065,646	16,188,430	2,752,479	242,758	4,968,295	10,391,689	1,019,746
65 Wakulla	140,773	1,481,102	954,070	322,728	0	412,157	1,610,044	83,809
66 Walton	227,130	2,333,242	1,425,523	463,298	67,705	715,912	2,086,984	140,068
67 Washington	110,715	709,292	894,279	246,555	0	276,501	803,018	53,989
68 Washington Special	1,417	135,508	102,178	122,461	229,297	17,464	0	3,248
69 FAMU Lab School	66,014	17,911	307,295	133,842	0	37,228	0	7,687
70 FAU - Palm Beach	70,283	89,363	285,124	160,222	0	257,176	0	17,470
71 FAU - St. Lucie	72,714	149,811	422,017	174,429	0	104,808	0	23,041
72 FSU Lab - Broward	67,636	156,579	142,375	145,578	0	52,633	0	11,403
73 FSU Lab - Leon	74,922	280,489	287,592	184,558	0	135,986	0	28,100
74 UF Lab School	70,971	241,000	297,080	163,008	0	113,614	0	19,045
75 Virtual School	0	535,769	0	1,431,458	0	2,662,526	0	0
Total	64,456,019	959,182,058	648,910,576	130,000,000	7,471,265	225,830,113	429,530,450	45,286,750

2015-16 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Digital Classrooms Allocation	Federally Connected Supplement	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	62,918	678,537	0	155,504,067	64,700,682	(58,709)	90,744,676
2 Baker	765	321,960	0	27,823,747	4,060,161	(10,505)	23,753,081
3 Bay	22,502	667,756	794,603	150,062,159	74,559,891	(56,655)	75,445,613
4 Bradford	10,156	294,559	0	18,043,406	4,487,769	(6,812)	13,548,825
5 Brevard	29,925	1,352,590	2,594,616	410,425,121	160,052,111	(154,953)	250,218,057
6 Broward	22,321	4,317,610	0	1,454,196,829	778,620,118	(549,020)	675,027,691
7 Calhoun	17,450	282,985	0	13,921,353	2,040,631	(5,256)	11,875,466
8 Charlotte	1,979	489,084	0	85,010,810	69,800,533	(32,095)	15,178,182
9 Citrus	0	474,129	0	81,173,203	41,837,261	(30,646)	39,305,296
10 Clay	87,102	792,027	527,070	201,413,452	46,712,684	(76,042)	154,624,726
11 Collier	0	942,017	0	256,644,487	230,989,163	(96,894)	25,558,430
12 Columbia	9,978	404,440	0	58,410,646	12,212,981	(22,052)	46,175,613
13 Miami-Dade	8,875	5,610,274	50,015	1,949,839,211	1,271,297,196	(736,145)	677,805,870
14 DeSoto	0	322,654	0	27,967,910	6,818,374	(10,559)	21,138,977
15 Dixie	18,650	281,958	0	12,835,832	2,329,408	(4,846)	10,501,578
16 Duval	85,478	2,217,851	652,039	719,146,034	268,854,288	(271,507)	450,020,239
17 Escambia	87,380	859,786	1,779,277	223,507,846	78,749,387	(84,383)	144,674,076
18 Flagler	92,769	442,010	0	67,573,603	38,195,108	(25,512)	29,352,983
19 Franklin	0	268,422	0	6,819,606	6,137,447	(2,575)	679,584
20 Gadsden	4,214	332,668	0	32,010,714	6,865,289	(12,085)	25,133,340
21 Gilchrist	7,045	288,996	0	16,480,377	3,180,029	(6,222)	13,294,126
22 Glades	0	274,820	265,785	10,455,886	2,754,288	(3,948)	7,697,650
23 Gulf	383	277,160	0	10,355,366	7,316,333	(3,910)	3,035,123
24 Hamilton	2,528	276,739	0	10,529,084	3,528,266	(3,975)	6,996,843
25 Hardee	8,910	331,155	0	29,896,624	7,429,289	(11,287)	22,456,048
26 Hendry	0	358,875	0	41,336,136	9,054,477	(15,606)	32,266,053
27 Hernando	100,310	584,285	0	123,830,700	39,996,145	(46,751)	83,787,804
28 Highlands	7,327	434,888	0	66,955,942	22,991,785	(25,279)	43,938,878
29 Hillsborough	92,616	3,408,939	1,055,045	1,163,065,844	386,541,419	(439,106)	776,085,319
30 Holmes	33,315	298,288	0	19,847,132	2,326,851	(7,493)	17,512,788
31 Indian River	0	519,424	0	95,188,729	75,281,010	(35,938)	19,871,781
32 Jackson	9,556	348,282	0	38,454,601	7,683,804	(14,518)	30,756,279
33 Jefferson	1,634	262,613	0	5,641,217	2,907,658	(2,130)	2,731,429
34 Lafayette	909	268,048	0	7,275,976	1,259,625	(2,747)	6,013,604
35 Lake	48,005	889,231	0	226,412,749	86,802,202	(85,480)	139,525,067
36 Lee	13,805	1,622,612	62,745	502,841,272	333,082,993	(189,843)	169,568,436
37 Leon	23,457	762,929	0	188,081,853	74,906,296	(71,009)	113,104,548
38 Levy	3,817	332,264	0	33,564,794	8,423,400	(12,672)	25,128,722
39 Liberty	5	271,531	0	9,896,807	1,078,277	(3,736)	8,814,794
40 Madison	15,156	288,673	0	15,466,984	3,360,862	(5,839)	12,100,283
41 Manatee	20,262	976,385	0	259,023,373	147,028,518	(97,792)	111,897,063
42 Marion	78,171	885,876	0	229,056,934	77,964,774	(86,478)	151,005,682
43 Marlin	0	536,624	0	104,270,210	93,846,467	(39,366)	10,384,377
44 Monroe	0	372,429	994,865	45,417,821	40,869,757	(17,147)	4,530,917
45 Nassau	3,152	419,217	0	61,291,806	35,469,007	(23,140)	25,799,659
46 Okaloosa	41,206	707,932	2,405,227	170,160,612	77,920,490	(64,243)	92,175,879
47 Okeechobee	7,009	346,487	0	36,744,665	8,016,742	(13,873)	28,714,050
48 Orange	20,250	3,229,591	0	1,066,332,027	534,726,553	(402,585)	531,202,889
49 Osceola	68,711	1,159,582	0	326,240,169	101,606,241	(123,169)	224,510,759
50 Palm Beach	0	3,088,857	4,750	1,038,272,828	793,395,357	(391,991)	244,485,480
51 Pasco	164,052	1,307,964	0	398,260,843	110,066,210	(150,360)	288,044,273
52 Pinellas	38,357	1,804,386	38,711	557,457,072	336,191,883	(210,463)	221,054,726
53 Polk	77,007	1,744,568	0	544,309,222	139,794,418	(205,499)	404,309,305
54 Putnam	21,683	411,974	0	60,383,088	16,289,708	(22,797)	44,070,583
55 St. Johns	72,008	806,002	0	195,443,856	105,235,043	(73,788)	90,135,025
56 St. Lucie	43,320	844,889	0	216,320,677	87,856,173	(81,670)	128,382,834
57 Santa Rosa	50,852	645,990	1,179,653	145,217,808	43,128,504	(54,826)	102,034,478
58 Sarasota	0	897,834	0	242,070,758	217,879,384	(91,392)	24,099,982
59 Seminole	128,177	1,266,772	0	361,695,849	140,459,536	(136,555)	221,099,758
60 Sumter	0	379,077	0	43,520,110	39,166,778	(16,431)	4,336,901
61 Suwannee	23,393	341,350	0	32,485,688	7,460,913	(12,265)	25,012,510
62 Taylor	32	290,682	0	15,337,753	6,556,519	(5,791)	8,775,443
63 Union	647	284,786	0	13,894,181	1,200,391	(5,246)	12,688,544
64 Volusia	95,490	1,190,107	0	337,196,575	144,825,031	(127,306)	192,244,238
65 Wakulla	876	327,264	0	28,764,560	5,853,408	(10,860)	22,900,292
66 Walton	0	379,129	0	43,749,975	39,369,133	(16,517)	4,364,325
67 Washington	4,786	299,773	0	19,705,475	4,387,872	(7,440)	15,310,163
68 Washington Special	0	2,994	0	1,383,836	0	(522)	1,383,314
69 FAMU Lab School	2,450	257,087	0	3,333,475	0	(1,259)	3,332,216
70 FAU - Palm Beach	0	266,106	0	7,062,850	0	(2,666)	7,060,184
71 FAU - St. Lucie	0	271,241	0	7,953,578	0	(3,003)	7,950,575
72 FSU Lab - Broward	0	260,512	0	4,295,008	0	(1,622)	4,293,386
73 FSU Lab - Leon	0	275,906	0	10,168,061	0	(3,839)	10,164,222
74 UF Lab School	1,290	267,558	0	7,466,208	0	(2,819)	7,463,389
75 Virtual School	13,812,126	0	0	168,015,508	0	(63,433)	167,952,075
Total	15,706,547	60,000,000	12,404,401	15,370,210,568	7,605,790,301	(5,802,893)	7,758,617,374



7/16/2015  
2015-16 FEFP Second Calculation  
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Florida Department of Education

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2015-16 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 4

	Net State FEFP	Lottery and School Recognition <sup>1</sup>	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	90,744,676	1,325,930	30,074,185	122,144,791	64,700,682	9,509,945	74,210,627	196,355,418
2 Baker	23,753,081	75,936	5,055,672	28,884,689	4,060,161	627,350	4,687,511	33,572,200
3 Bay	75,445,613	815,556	30,486,700	106,747,869	74,559,891	11,260,004	85,819,895	192,567,764
4 Bradford	13,548,825	100,970	3,177,320	16,827,115	4,487,769	673,526	5,161,295	21,988,410
5 Brevard	250,218,057	4,133,884	80,748,485	335,100,426	160,052,111	23,829,415	183,881,526	518,981,952
6 Broward	675,027,691	13,091,494	303,957,284	992,076,469	778,620,118	118,255,401	896,875,519	1,888,951,988
7 Calhoun	11,875,466	220,746	2,234,451	14,330,663	2,040,631	321,143	2,361,774	16,692,437
8 Charlotte	15,178,182	218,266	16,873,091	32,269,539	69,800,533	10,549,767	80,350,300	112,619,839
9 Citrus	39,305,296	545,026	15,235,354	55,085,676	41,837,261	6,363,211	48,200,472	103,286,148
10 Clay	154,624,726	2,106,730	38,147,311	194,878,767	46,712,684	7,146,878	53,859,562	248,738,329
11 Collier	25,558,430	2,751,197	51,937,467	80,247,094	230,989,163	53,508,793	284,497,956	364,745,050
12 Columbia	46,175,613	495,314	10,766,172	57,437,099	12,212,981	1,883,181	14,096,162	71,533,261
13 Miami-Dade	677,805,870	18,902,323	396,179,275	1,092,887,468	1,271,297,196	172,878,300	1,444,175,496	2,537,062,964
14 DeSoto	21,138,977	16,358	5,183,755	26,339,090	6,818,374	1,042,761	7,861,135	34,200,225
15 Dixie	10,501,578	55,906	2,198,102	12,755,586	2,329,408	370,881	2,700,289	15,455,875
16 Duval	450,020,239	5,471,890	145,231,167	600,723,296	268,854,288	41,319,706	310,173,994	910,897,290
17 Escambia	144,674,076	1,559,912	43,352,102	189,586,090	78,749,387	11,795,062	90,544,449	280,130,539
18 Flagler	29,352,983	710,166	12,777,542	42,840,691	38,195,108	5,709,421	43,904,529	86,745,220
19 Franklin	679,584	124,993	1,280,749	2,085,326	6,137,447	1,292,822	7,430,269	9,515,595
20 Gadsden	25,133,340	179,876	5,825,003	31,138,219	6,865,289	1,066,951	7,932,240	39,070,459
21 Gilchrist	13,294,126	135,417	2,780,574	16,210,117	3,180,029	475,732	3,655,761	19,865,878
22 Glades	7,697,650	105,163	1,842,574	9,645,387	2,754,288	429,568	3,183,856	12,829,243
23 Gulf	3,035,123	40,574	1,876,841	4,952,538	7,316,333	1,066,371	8,382,704	13,335,242
24 Hamilton	6,996,843	69,696	1,861,963	8,928,502	3,528,266	543,145	4,071,411	12,999,913
25 Hardee	22,456,048	306,013	5,699,853	28,461,914	7,429,289	1,148,400	8,577,689	37,039,603
26 Hendry	32,266,053	156,702	7,712,063	40,134,818	9,054,477	1,372,947	10,427,424	50,562,242
27 Hernando	83,787,804	664,325	23,390,448	107,842,577	39,996,145	6,046,305	46,042,450	153,885,027
28 Highlands	43,938,878	346,850	12,841,588	57,127,316	22,991,785	3,483,463	26,475,248	83,602,564
29 Hillsborough	776,085,319	12,170,865	233,128,486	1,021,384,670	386,541,419	57,838,164	444,379,583	1,465,764,253
30 Holmes	17,512,788	87,313	3,210,282	20,810,383	2,326,851	353,541	2,680,392	23,490,775
31 Indian River	19,871,781	416,916	19,451,392	39,740,089	75,281,010	11,062,907	86,343,917	126,084,006
32 Jackson	30,756,279	148,313	6,682,490	37,587,082	7,683,804	1,170,091	8,853,895	46,440,977
33 Jefferson	2,731,429	37,024	3,637,599	6,399,052	2,907,658	440,536	3,348,194	6,985,793
34 Lafayette	6,013,604	63,177	1,196,040	7,272,821	1,259,625	194,669	1,454,294	8,727,115
35 Lake	139,525,067	873,897	45,410,730	185,809,694	86,802,202	13,119,428	99,921,630	285,731,324
36 Lee	169,568,436	4,538,090	99,756,324	273,862,850	333,082,993	49,640,582	382,723,575	656,586,425
37 Leon	113,104,548	1,889,653	36,407,793	151,401,994	74,906,296	11,321,461	86,227,757	237,629,751
38 Levy	25,128,722	148,691	5,729,588	31,007,001	8,423,400	1,266,728	9,690,128	40,697,129
39 Liberty	8,814,794	62,519	1,351,688	10,229,001	1,078,277	168,523	1,246,800	11,475,801
40 Madison	12,100,283	124,297	2,474,871	14,699,451	3,360,862	499,588	3,860,450	18,559,901
41 Manatee	111,897,063	2,631,982	53,228,390	167,757,435	147,028,518	21,916,567	168,945,085	336,702,520
42 Marion	151,005,682	1,183,345	43,448,341	195,637,368	77,964,774	11,916,153	89,880,927	285,518,295
43 Martin	10,384,377	1,157,595	21,087,805	32,629,777	93,846,467	14,479,612	108,326,079	140,955,856
44 Monroe	4,530,917	362,108	9,075,456	13,968,481	40,869,757	16,964,805	57,834,562	71,803,043
45 Nassau	25,799,659	897,271	11,892,216	38,589,146	35,469,007	5,301,922	40,770,929	79,360,075
46 Okaloosa	92,175,879	2,159,756	32,846,696	127,182,331	77,920,490	11,587,381	89,507,871	216,690,202
47 Okeechobee	28,714,050	146,032	6,508,550	35,368,632	8,016,742	1,210,441	9,227,183	44,595,815
48 Orange	531,202,889	11,019,638	223,181,006	765,403,533	534,726,553	80,689,018	615,415,571	1,380,819,104
49 Osceola	224,510,759	1,694,084	64,886,476	291,091,319	101,606,241	15,172,982	116,779,223	407,870,542
50 Palm Beach	244,485,480	11,282,899	213,576,080	469,344,459	793,395,357	118,620,773	912,016,130	1,381,360,589
51 Pasco	288,044,273	2,472,363	76,071,478	366,588,114	110,066,210	16,936,747	127,002,957	493,591,071
52 Pinellas	221,054,726	3,677,864	113,369,414	338,102,004	336,191,883	50,153,875	386,345,758	724,447,762
53 Polk	404,309,305	2,228,506	106,467,764	513,005,575	139,794,418	21,335,692	161,130,110	674,135,685
54 Putnam	44,070,583	383,441	11,290,831	55,744,855	16,289,708	2,605,796	18,895,504	74,640,359
55 St. Johns	90,135,025	2,701,784	38,848,989	131,685,798	105,235,043	15,809,563	121,044,606	252,730,404
56 St. Lucie	128,382,834	1,270,285	41,923,670	171,576,789	87,856,173	13,051,920	100,908,093	272,484,882
57 Santa Rosa	102,034,478	2,014,115	27,605,525	131,654,118	43,128,504	6,391,940	49,520,444	181,174,562
58 Sarasota	24,099,982	2,548,125	48,231,194	74,879,301	217,879,384	36,184,232	254,063,616	328,942,917
59 Seminole	221,099,758	4,634,077	71,569,442	297,303,277	140,459,536	21,463,480	161,923,016	459,226,293
60 Sumter	4,336,901	484,517	8,912,439	13,733,857	39,166,778	7,727,974	46,894,752	60,628,609
61 Suwannee	25,012,510	149,701	6,077,439	31,239,650	7,460,913	1,181,864	8,642,777	39,882,427
62 Taylor	8,775,443	207,849	2,793,451	11,776,743	6,556,519	995,792	7,552,311	19,329,054
63 Union	12,688,544	229,376	2,402,785	15,320,705	1,200,391	182,091	1,382,482	16,703,187
64 Volusia	192,244,238	1,995,189	66,646,903	260,886,330	144,825,031	21,911,230	166,736,261	427,622,591
65 Wakulla	22,900,292	123,733	5,340,749	28,364,774	5,853,408	853,979	6,707,387	35,072,161
66 Walton	4,364,325	460,566	8,972,761	13,797,652	39,369,133	10,878,504	50,247,637	64,045,289
67 Washington	15,310,163	138,779	3,377,262	18,826,204	4,387,872	653,030	5,040,902	23,867,106
68 Washington Special	1,383,314	611	0	1,383,925	0	0	0	1,383,925
69 FAMU Lab School	3,332,216	1,544	486,974	3,820,734	0	0	0	3,820,734
70 FAU - Palm Beach	7,060,184	95,727	1,111,608	8,267,519	0	0	0	8,267,519
71 FAU - St. Lucie	7,950,575	144,574	1,592,386	9,687,535	0	0	0	9,687,535
72 FSU Lab - Broward	4,293,386	70,283	884,021	5,247,690	0	0	0	5,247,690
73 FSU Lab - Leon	10,164,222	173,024	1,674,956	12,012,202	0	0	0	12,012,202
74 UF Lab	7,463,389	115,593	1,131,782	8,710,764	0	0	0	8,710,764
75 Virtual School	167,952,075	438,573	0	168,390,648	0	0	0	168,390,648
State	7,758,617,374	134,582,877	3,040,910,760	10,934,111,011	7,605,790,301	1,167,224,030	8,773,014,331	19,707,125,342

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

Sumter County School Board  
"Preparing the Next Generation Today"

# Florida Education Finance Program Distribution of Funds

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

<div>Unweighted FTE <i>Sumter</i> 8,476.27</div>	x	<div>Program Cost Factors <i>Sumter</i> 1.054372</div>	=	<div>Weighted FTE Students <i>Sumter</i> 8,937.14</div>	x	<div>Base Student Allocation <i>State</i> \$4,154.45</div>	x	<div>District Cost Differential (DCD) <i>Sumter</i> .9608</div>	=	<div>Base Funding <i>Sumter</i> \$35,673,448</div>	+
<div>Declining Enrollment Supplement <i>Sumter</i> \$0</div>	+	<div>Sparsity Supplement <i>Sumter</i> \$0</div>	+	<div>0.748 Mill Compression <i>Sumter</i> \$0</div>	+	<div>Safe Schools <i>Sumter</i> \$201,357</div>	+	<div>ESE Guaranteed Allocation <i>Sumter</i> \$3,176,371</div>	+	<div>Supplemental Academic Instruction <i>Sumter</i> \$1,656,761</div>	+
<div>Reading Allocation <i>Sumter</i> \$460,994</div>	+	<div>Merit Award Program (MAP) <i>Sumter</i> \$0</div>	+	<div>Digital Allocation <i>Sumter</i> \$379,077</div>	+	<div>Teacher Lead <i>Sumter</i> \$140,012</div>	+	<div>Transportation <i>Sumter</i> \$1,109,377</div>	+	<div>Instructional Materials <i>Sumter</i> \$722,713</div>	+
<div>Minimum Guarantee <i>Sumter</i> \$0</div>	+	<div>Virtual Education Contribution <i>Sumter</i> \$0</div>	=	<div>Gross State and Local FEFP <i>Sumter</i> \$43,520,110</div>							

The State then determines the portion of FEFP to be funded by state revenues and the portion to be funded by local real estate tax revenues. Following the allocation, the State adds additional funds to their contribution.

Gross State and Local FEFP <i>Sumter</i> \$43,520,110	-	Required Local Effort <i>Sumter</i> \$39,166,778	-	Less Proration <i>Sumter</i> \$16,431	=	Net State FEFP <i>Sumter</i> \$4,336,901
Net State FEFP <i>Sumter</i> \$4,336,901	+	School Recognition / Lottery <i>Sumter</i> \$484,517	+	ClassSize Reduction <i>Sumter</i> \$8,912,439	=	Total State Funding (FEFP) <i>Sumter</i> \$13,733,857
Total State Funding (FEFP) <i>Sumter</i> \$13,733,857	+	Required Local Effort (4.984 Mills) <i>Sumter</i> \$39,166,778	+	Discretionary Local Effort (.748 Mills) <i>Sumter</i> \$7,727,974	=	Total Potential Funds (State and Local) <i>Sumter</i> \$60,628,609

\*\*Based on 2015-2016 FEFP 2<sup>nd</sup> Calculation

# 2015-2016 Proposed Millage Rates

## SCSB BOARD MEETING

### 2015-16 Millage Rates

	2014-2015 Certified Final Tax Value DR422	2015-2016 2nd Calculation 1.5 Capital		2015-2016 Less than Rolled Back 2nd Calculation	
	<u>2014-2015</u>	<u>2015-2016</u>		<u>2015-2016</u>	
Tax Value	9,836,771,782	10,761,996,128		10,761,996,128	
Required					
Local Effort	3.9130	3.7980	39,239,099	3.7980	39,239,099
Basic					
Discretionary	0.7480	0.7480	7,727,974	0.7480	7,727,974
Capital Outlay	<u>1.3650</u>	<u>1.5000</u>	<u>15,497,274</u>	<u>1.3210</u>	<u>12,912,916</u>
	6.0260	6.0460	62,464,347	5.8670	60,615,006
Revenue					
Generated	56,905,331	62,464,347		60,615,006	

## State Funding Comparison

2nd FEFP Calculation 2014-15					
District	UFTE	WFTE	TOTAL FUNDING**	AVG FUNDING UFTE	AVG FUNDING WFTE
Sumter	8,476.27	8,905.84	60,144,092.00	7,095.58	6,753.33
State	2,773,673.69	2,965,780.04	19,572,542,465.00	7,056.54	6,599.46

**Below/Above State Average:**

**39.04**

**153.87**

\*\* 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 5.867, decreasing last year's rate of 6.046. By far the biggest portion of that rate (3.798) 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 .9608. 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

### 2015-2016 Proposed Millage

Local Required Effort	3.798
Discretionary	.748
<u>Capital Improvement</u>	<u>1.321</u>
Total	5.867

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

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

\$100,000 @ 5.867 = \$586.70  
 (2015-2016 proposed millage rate)

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

Total Change in taxes = **-\$15.90**  
 (assuming no change in assessed value of home)

## Impact of Changes in 2015-2016 Proposed Millage Rates

125,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
100,000.00	0.006026 (14-15 Millage Rate)	\$602.60	
	0.005867 (15-16 Proposed Millage Rate)	\$586.70	-\$15.90

188,756.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
163,756.00	0.006026 (14-15 Millage Rate)	\$986.79	
	0.005867 (15-16 Proposed Millage Rate)	\$960.76	-\$26.04

175,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
150,000.00	0.006026 (14-15 Millage Rate)	\$903.90	
	0.005867 (15-16 Proposed Millage Rate)	\$880.05	-\$23.85

250,000.00	Assessed Value		
<u>-25,000.00</u>	Homestead Exemption		
225,000.00	0.006026 (14-15 Millage Rate)	\$1,355.85	
	0.005867 (15-16 Proposed Millage Rate)	\$1,320.08	-\$35.78

If assessed property values increase:

The amount of taxes will increase \$5.867 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 1.321 mill property tax for the capital outlay projects listed herein. This tax is in addition to the school board's proposed tax of 4.546 mills for operating expenses and is proposed solely at the discretion of the school board.

The capital outlay tax will generate approximately \$13,647,933 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	Transportation Restroom Addition
South Sumter High School Sports Complex Addition	Wildwood Elementary School Administrative Building

### **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
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### **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 August 3, 2015 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**

FISCAL YEAR 2015-2016

**\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE DISTRICT SCHOOL BOARD OF SUMTER COUNTY ARE 3.6% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.**

<b>PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:</b>				<b>PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:</b>	
Required Local Effort (including Prior Period Funding Adjustment Millage)	3.7980	Additional Millage Not to Exceed 4 Years	0.0000	Operating or Capital Not to Exceed 2 Years	0.0000
Local Capital Improvement (Capital Outlay)	1.3210	(Operating)		Debt Service	0.0000
Discretionary Operating	0.7480			<b>TOTAL MILLAGE:</b>	<b>5.8670</b>
Discretionary Capital Improvement	0.0000				

<b>ESTIMATED REVENUES:</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>DEBT SERVICE</b>	<b>CAPITAL PROJECTS</b>	<b>INTERNAL SERVICE</b>	<b>TRUST &amp; AGENCY</b>	<b>TOTAL ALL FUNDS</b>
Federal Sources	\$ 63,000.00	7,553,536.90					<b>7,616,536.90</b>
State Sources	14,335,053.00	53,000.00	\$ 404,482.49	\$ 1,293,413.00			<b>16,085,948.49</b>
Local Sources	47,497,773.00	345,140.00	-	13,647,933.00	\$ 6,793,445.00	\$ 1,045,000.00	<b>69,329,291.00</b>
<b>TOTAL SOURCES</b>	<b>61,895,826.00</b>	<b>7,951,676.90</b>	<b>404,482.49</b>	<b>14,941,346.00</b>	<b>6,793,445.00</b>	<b>1,045,000.00</b>	<b>93,031,776.39</b>
Transfers In	8,276,704.69	20,000.00	2,194,526.75				<b>10,491,231.44</b>
Fund/Balances/Net Position	8,046,351.58	484,423.61	201,786.96	2,755,024.69	944,850.17	458,689.00	<b>12,891,126.01</b>
<b>TOTAL REVENUES, TRANSFERS, AND FUND/BALANCES/NET POSITION</b>	<b>78,218,882.27</b>	<b>8,456,100.51</b>	<b>2,800,796.20</b>	<b>17,696,370.69</b>	<b>7,738,295.17</b>	<b>1,503,689.00</b>	<b>116,414,133.84</b>
<b>APPROPRIATIONS/EXPENDITURES:</b>							
Instruction	53,302,317.79	2,467,639.58					<b>55,769,957.37</b>
Pupil Personnel Services	2,053,266.36	429,942.00					<b>2,483,208.36</b>
Instructional Media Services	738,454.31	-					<b>738,454.31</b>
Instructional & Curriculum Development Services	1,367,074.34	922,739.00					<b>2,289,813.34</b>
Instructional Staff Training Services	625,963.65	541,949.66					<b>1,167,913.31</b>
Instructional Related Technology	867,236.57	-					<b>867,236.57</b>
School Board of Education	607,234.34	-					<b>607,234.34</b>
General Administration	507,031.07	137,362.50					<b>644,393.57</b>
School Administration	2,967,972.72	66,425.00					<b>3,034,397.72</b>
Facilities Acquisition and Construction	264,888.86	-		5,239,261.84			<b>5,504,150.70</b>
Fiscal Services	582,857.67						<b>582,857.67</b>
Food Services	1,000.00	3,281,559.97					<b>3,282,559.97</b>
Central Services	1,033,983.69	131,886.16			6,896,120.00		<b>8,061,989.85</b>
Pupil Transportation Services	3,202,283.70	167,393.00					<b>3,369,676.70</b>
Operation of Plant	3,902,241.06	32,500.00					<b>3,934,741.06</b>
Maintenance of Plant	2,051,171.97	-					<b>2,051,171.97</b>
Administrative Technology Services	556,380.41	-					<b>556,380.41</b>
Community Services	35,096.21						<b>35,096.21</b>
Debt Service	38,000.00		2,598,557.96				<b>2,636,557.96</b>
Internal Funds Disbursement	-					1,027,000.00	<b>1,027,000.00</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES:</b>	<b>74,704,454.72</b>	<b>8,179,396.87</b>	<b>2,598,557.96</b>	<b>5,239,261.84</b>	<b>6,896,120.00</b>	<b>1,027,000.00</b>	<b>98,644,791.39</b>
Transfers Out	-			10,491,231.44			<b>10,491,231.44</b>
Fund/Balances/Net Position	3,514,427.55	276,703.64	202,238.24	1,965,877.41	842,175.17	476,689.00	<b>7,278,111.01</b>
<b>TOTAL APPROPRIATIONS/EXPENDITURES, TRANSFERS, AND FUND/BALANCES/NET POSITION</b>	<b>\$ 78,218,882.27</b>	<b>\$ 8,456,100.51</b>	<b>\$ 2,800,796.20</b>	<b>\$ 17,696,370.69</b>	<b>\$ 7,738,295.17</b>	<b>\$ 1,503,689.00</b>	<b>\$ 116,414,133.84</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE REFERENCED 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	3.798	0.748	0	1.321	.007	5.874
MARION	4.894	0.748	0	1.500	.030	7.172
LAKE	4.949	0.748	0	1.500	0	7.197
CITRUS	4.918	0.748	0	1.500	.023	7.189
HERNANDO	4.948	0.748	0	1.500	0	7.196

7/16/2015  
2015-16 FEFP Second Calculation  
Millage Rates

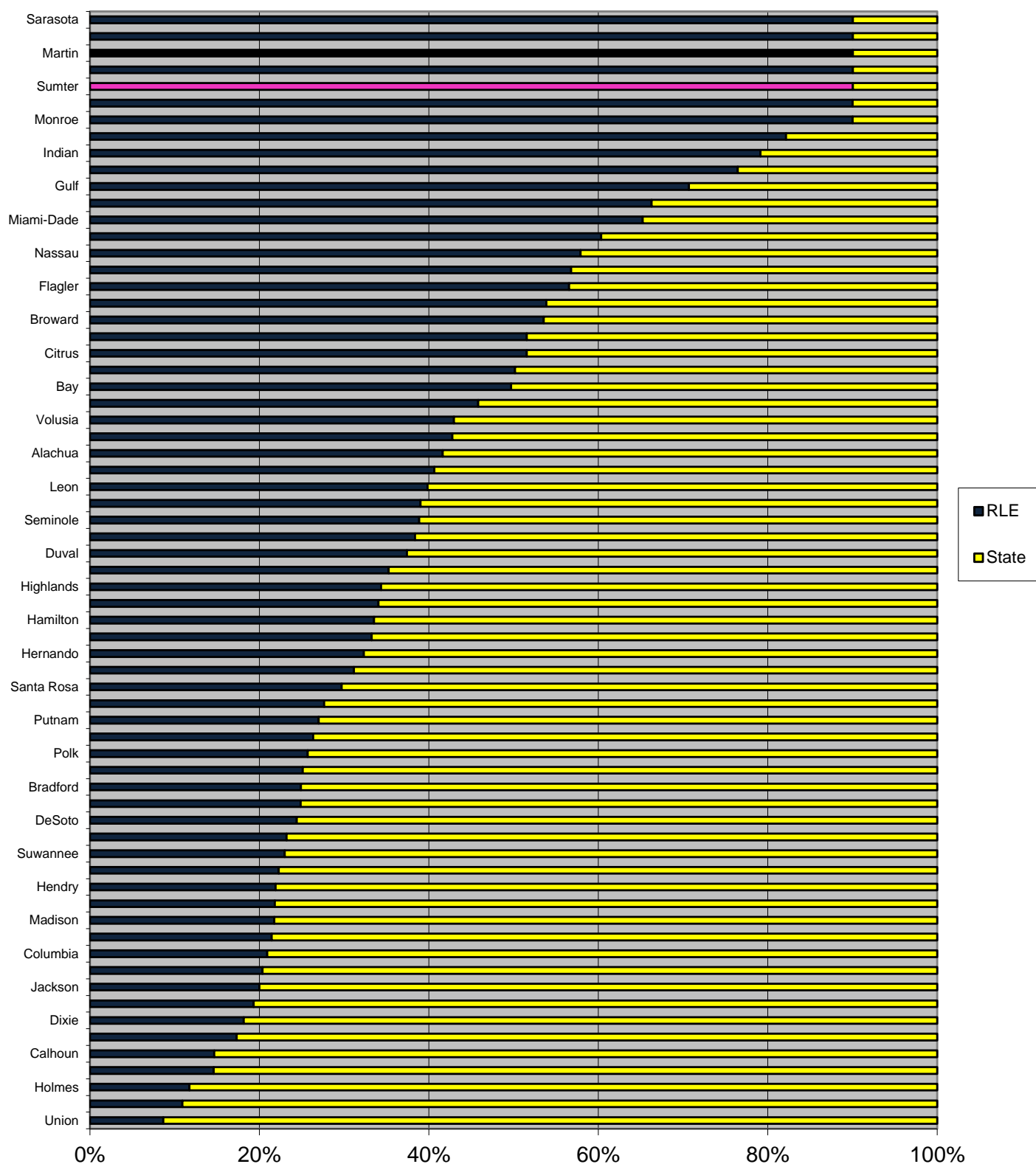
Florida Department of Education

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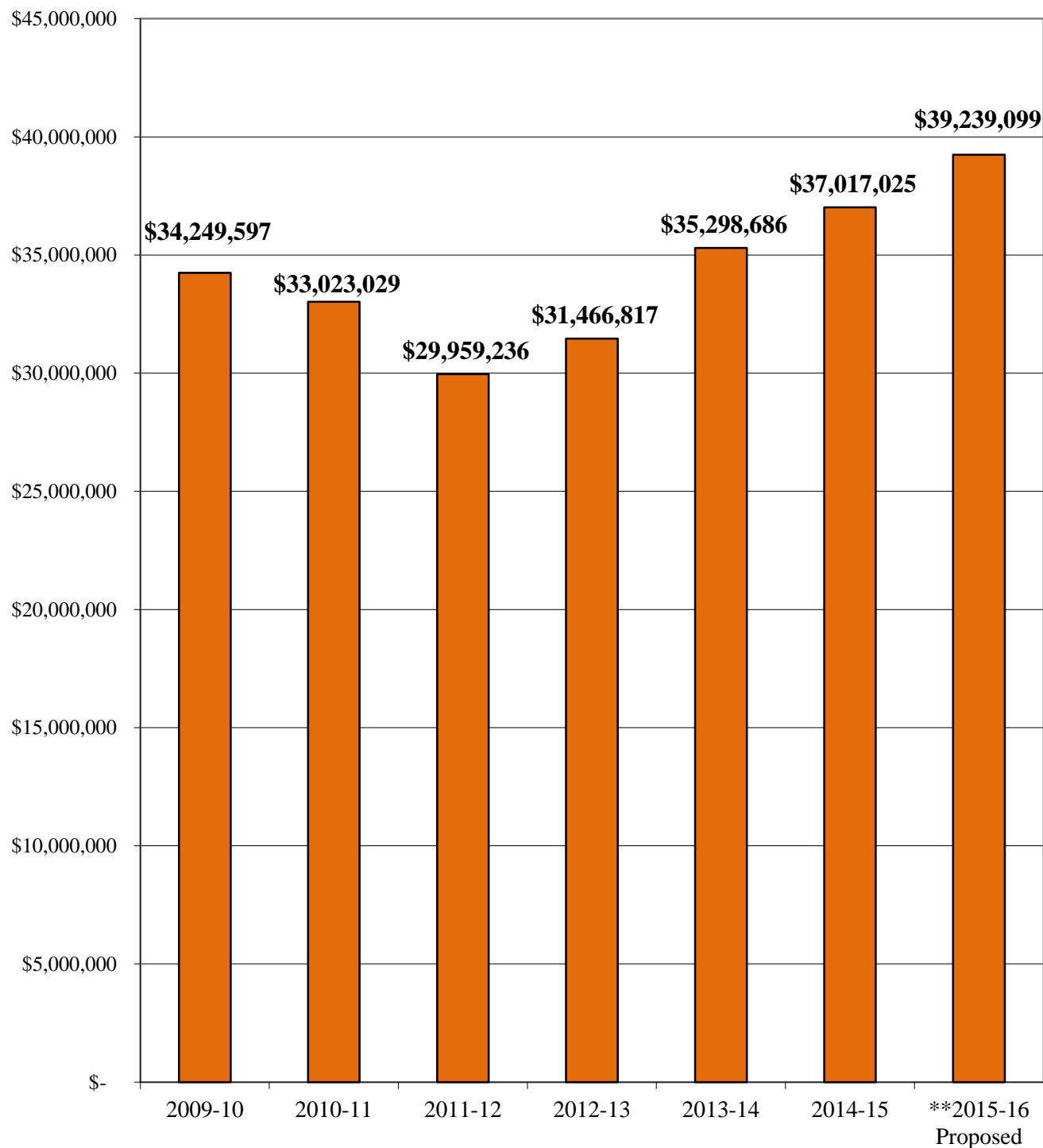
2015-16 FEFP Second Calculation  
Millage Rates

District	Required Local Effort Mills	0.748 Actual Discretionary Millage	Total Actual FEFP Millage
	-1-	-2-	-3-
1 Alachua	5.089	0.748	5.837
2 Baker	4.841	0.748	5.589
3 Bay	4.953	0.748	5.701
4 Bradford	4.984	0.748	5.732
5 Brevard	5.024	0.748	5.772
6 Broward	4.925	0.748	5.673
7 Calhoun	4.753	0.748	5.501
8 Charlotte	4.949	0.748	5.697
9 Citrus	4.918	0.748	5.666
10 Clay	4.889	0.748	5.637
11 Collier	3.229	0.748	3.977
12 Columbia	4.851	0.748	5.599
13 Miami-Dade	5.052	0.687	5.739
14 DeSoto	4.891	0.748	5.639
15 Dixie	4.698	0.748	5.446
16 Duval	4.867	0.748	5.615
17 Escambia	4.994	0.748	5.742
18 Flagler	5.004	0.748	5.752
19 Franklin	3.551	0.748	4.299
20 Gadsden	4.813	0.748	5.561
21 Gilchrist	5.000	0.748	5.748
22 Glades	4.796	0.748	5.544
23 Gulf	5.132	0.748	5.880
24 Hamilton	4.859	0.748	5.607
25 Hardee	4.839	0.748	5.587
26 Hendry	4.933	0.748	5.681
27 Hernando	4.948	0.748	5.696
28 Highlands	4.937	0.748	5.685
29 Hillsborough	4.999	0.748	5.747
30 Holmes	4.923	0.748	5.671
31 Indian River	5.090	0.748	5.838
32 Jackson	4.912	0.748	5.660
33 Jefferson	4.937	0.748	5.685
34 Lafayette	4.840	0.748	5.588
35 Lake	4.949	0.748	5.697
36 Lee	5.019	0.748	5.767
37 Leon	4.949	0.748	5.697
38 Levy	4.974	0.748	5.722
39 Liberty	4.786	0.748	5.534
40 Madison	5.032	0.748	5.780
41 Manatee	5.018	0.748	5.766
42 Marion	4.894	0.748	5.642
43 Martin	4.848	0.748	5.596
44 Monroe	1.802	0.748	2.550
45 Nassau	5.004	0.748	5.752
46 Okaloosa	5.030	0.748	5.778
47 Okeechobee	4.954	0.748	5.702
48 Orange	4.957	0.748	5.705
49 Osceola	5.009	0.748	5.757
50 Palm Beach	5.003	0.748	5.751
51 Pasco	4.861	0.748	5.609
52 Pinellas	5.014	0.748	5.762
53 Polk	4.901	0.748	5.649
54 Putnam	4.676	0.748	5.424
55 St. Johns	4.979	0.748	5.727
56 St. Lucie	5.035	0.748	5.783
57 Santa Rosa	5.047	0.748	5.795
58 Sarasota	4.504	0.748	5.252
59 Seminole	4.895	0.748	5.643
60 Sumter	3.791	0.748	4.539
61 Suwannee	4.722	0.748	5.470
62 Taylor	4.925	0.748	5.673
63 Union	4.931	0.748	5.679
64 Volusia	4.944	0.748	5.692
65 Wakulla	5.127	0.748	5.875
66 Walton	2.707	0.748	3.455
67 Washington	5.026	0.748	5.774
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	4.984	0.748	5.732

**Sumter County School Board  
Required Local Effort / FEFP State Funding 2015-2016**

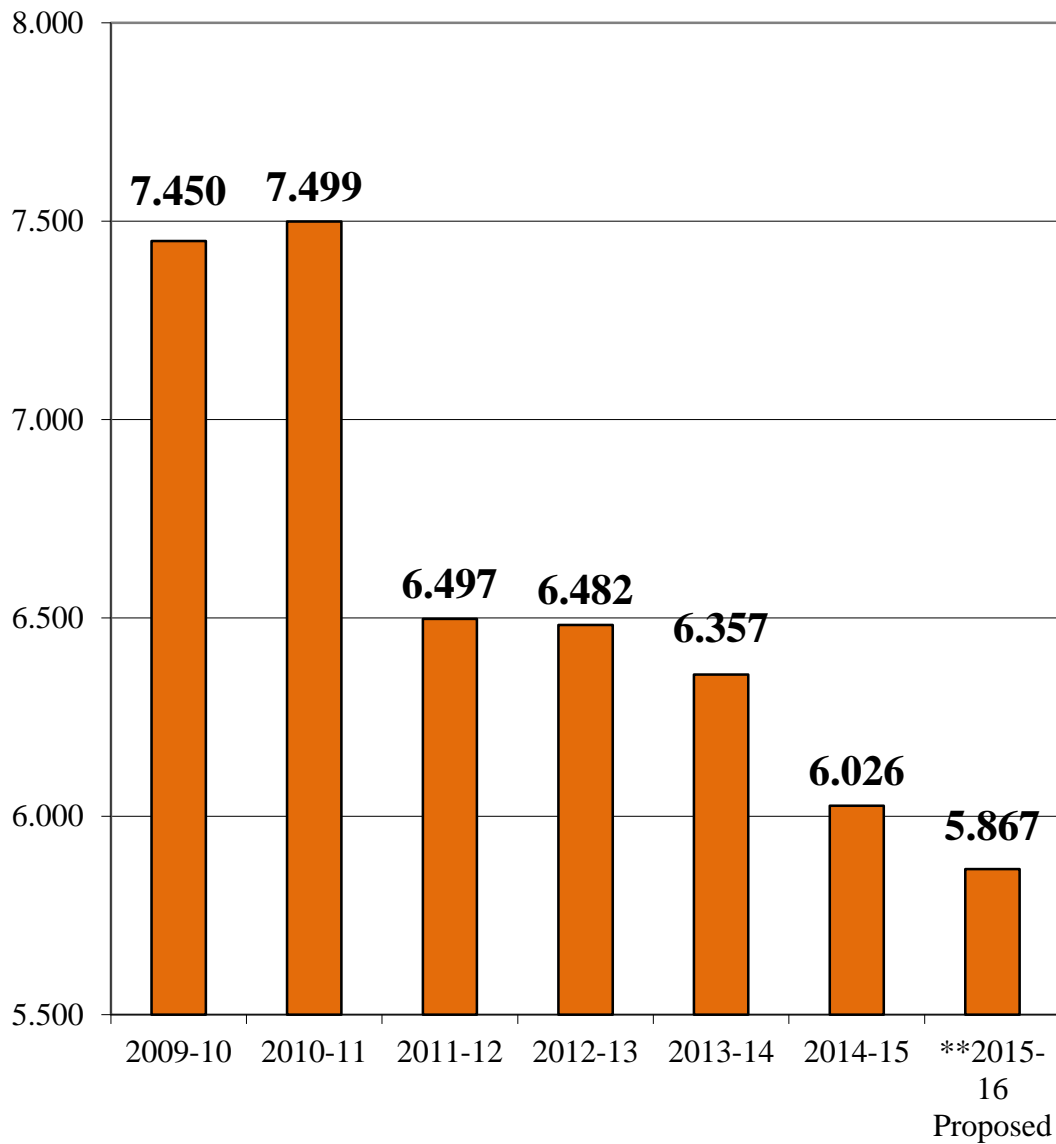


## State Mandated Required Local Effort in Sumter

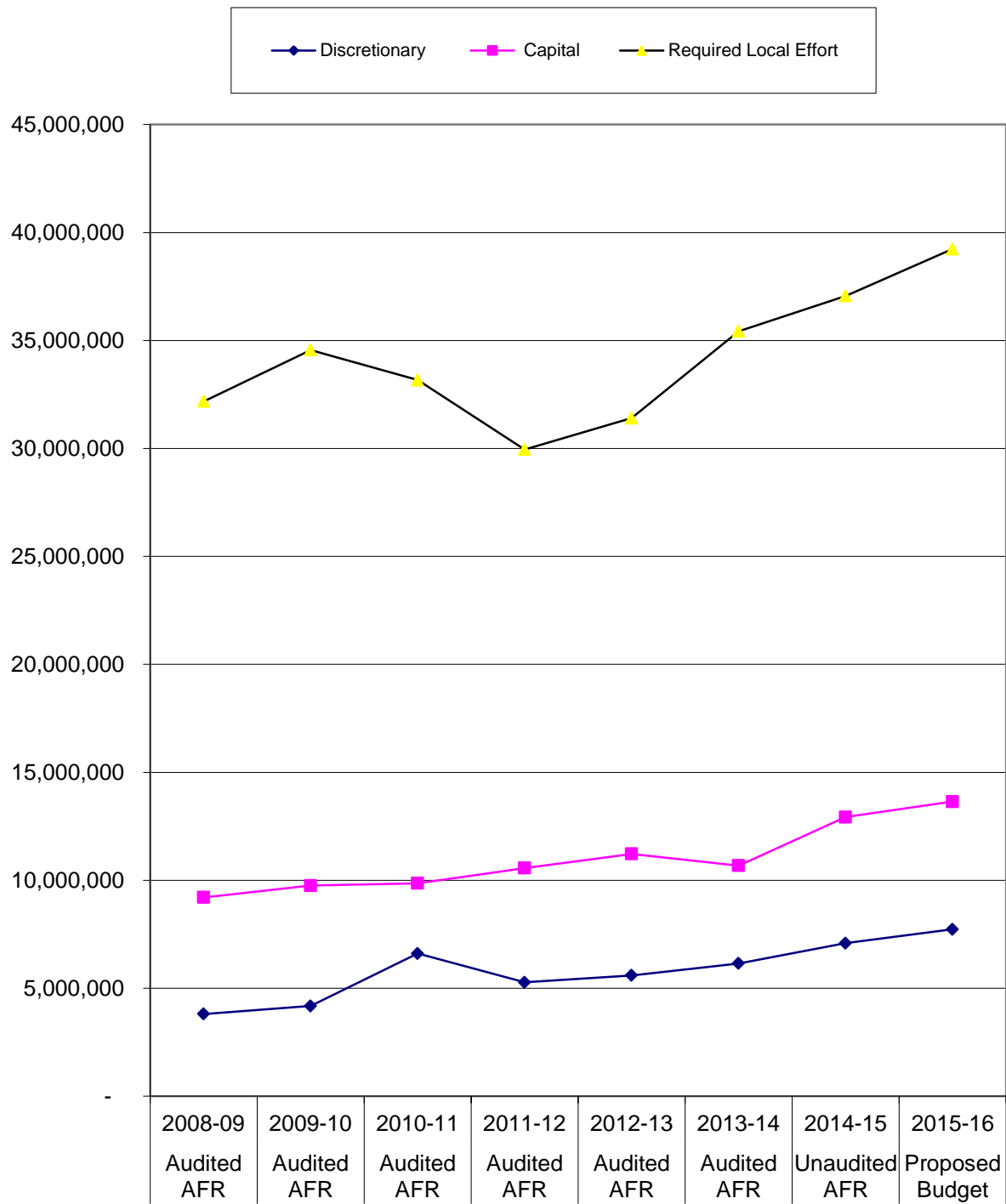


\*\*Based on 2015-16 FEFP 2nd Calc

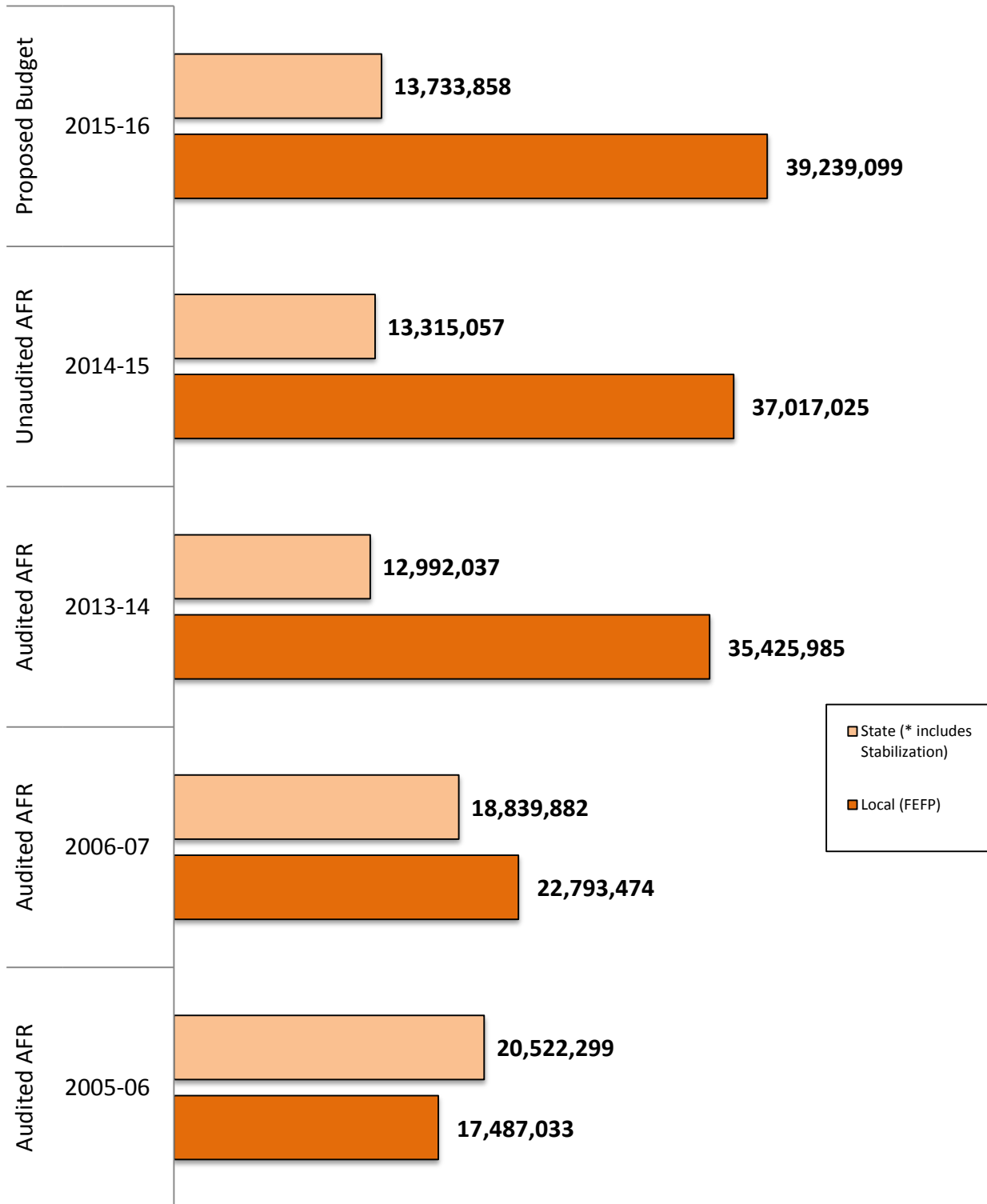
## Sumter County School Board Millage Years Compared



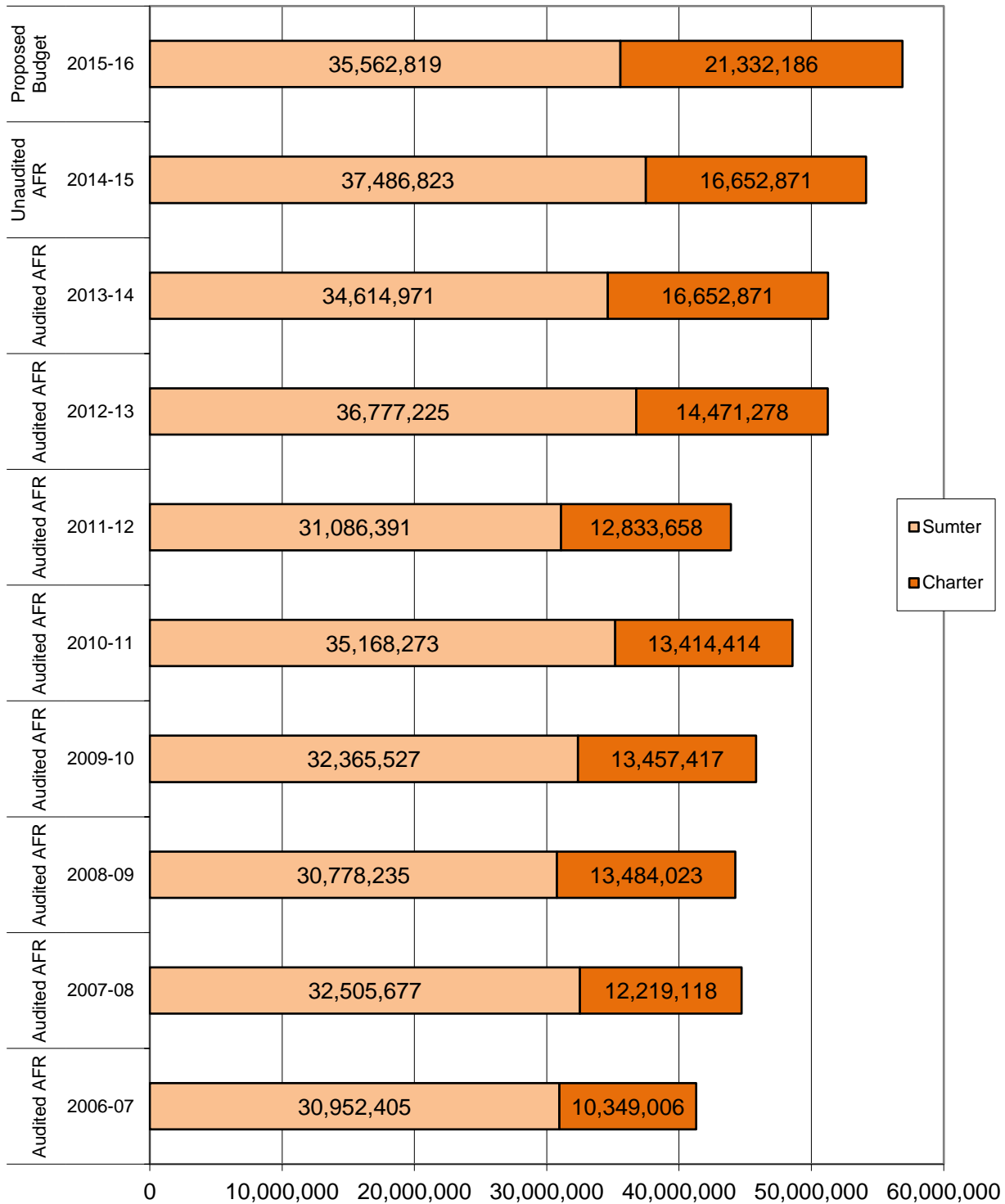
### Local Tax Revenue



## FEFP General Fund Revenue State And Local

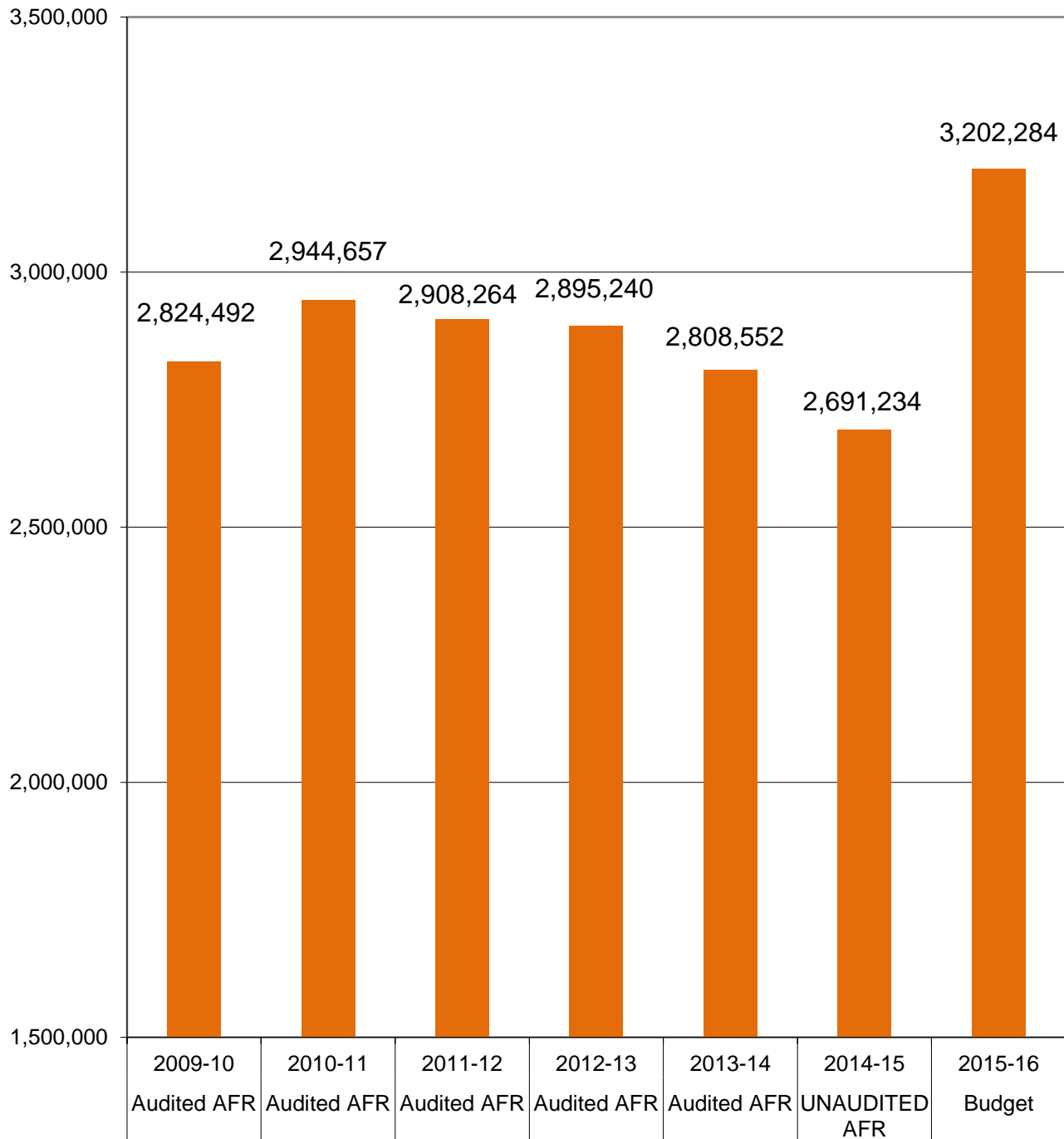


### FEFP Funding Sumter/Charter (Less Transportation And Pre-K)

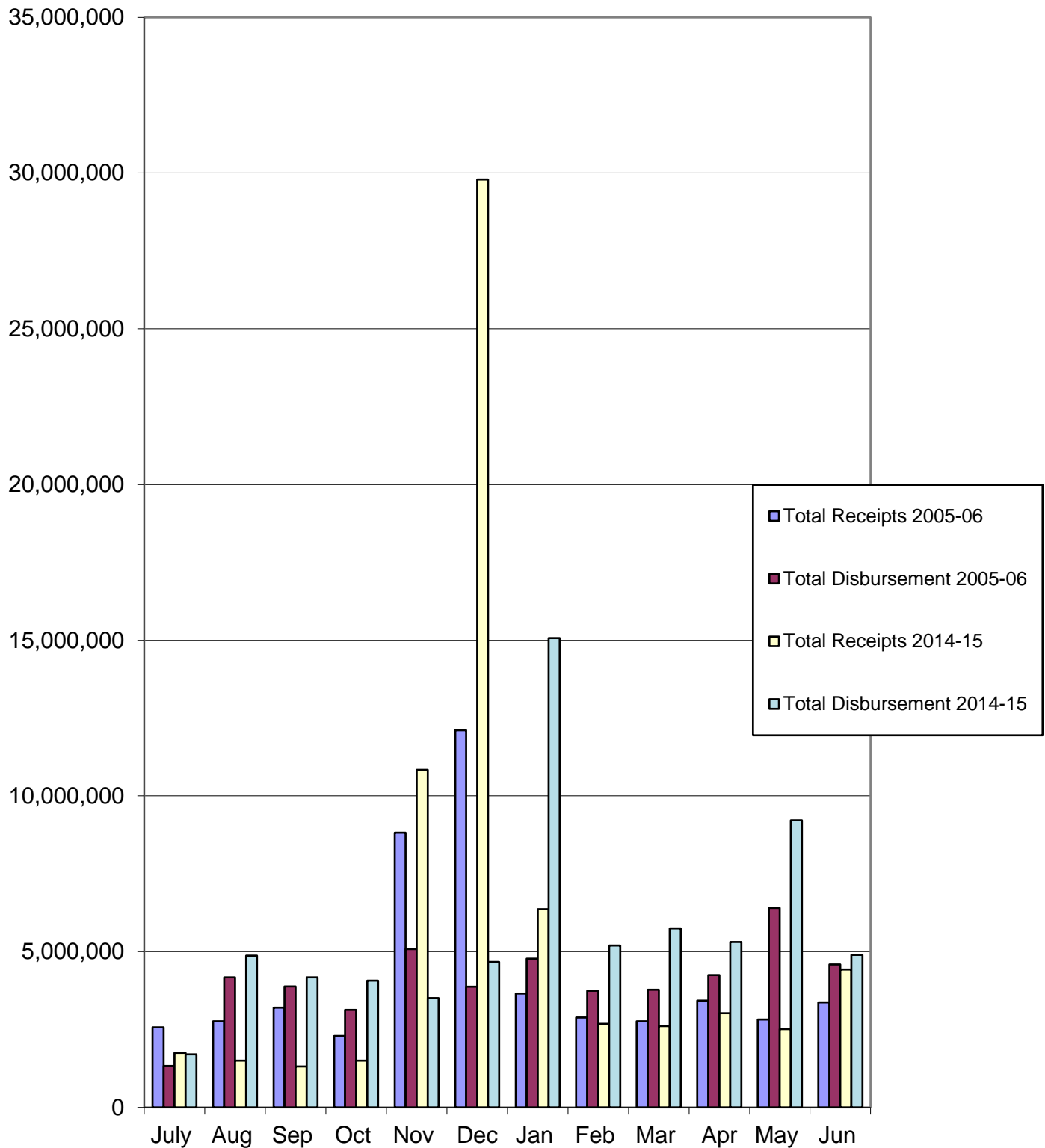




# Transportation



### SCSB General Fund Cash Flow 2 Year Comparison



## General Fund Revenue Highlights

The 2015-2016 budget approved by the Legislative provides dollars for statewide growth and implementation of the 13<sup>th</sup> year of class size reduction amendment. Sumter County continues to focus on student achievement in the classroom. The following are state allocation adjustments from the 2014-15 2<sup>nd</sup> Calculation to 2015-2016 2<sup>nd</sup> Calculation:

- Instructional Materials: Sumter County Public Schools will receive \$722,713, an increase of \$26,013 from 2014-15, to be used for textbooks, library materials, and consumable materials.
- Student Transportation: Sumter County Public Schools will receive \$1,109,377 to provide transportation services to students. In 2014-15, Sumter County Schools received \$1,081,668 but spent \$3,032,112.
- School Recognition Program: Sumter County Public Schools which obtained a grade of “B” in 2014-15 will receive approximately \$100 per student in 2015-16 in each “A” school.
- Sparsity Supplement: Sumter County Public Schools will receive \$0, though the sparsity supplement calculation is \$1,808,920
- Teacher Classroom Supply Assistance 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 \$8,912,439, an increase of \$136,845 over 2014-15, towards the implementation of the class size reduction amendment.
- The base student allocation has increased to \$4,415.45 from \$4,031.77 in 2014-2015.

The 2015-2016 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

	2011-2012	2012-2013	2013-2014	2014-2015	2015-2016
	<u>Audited Revenue</u>	<u>Audited Revenue</u>	<u>Audited Revenue</u>	<u>Unaudited Revenue</u>	<u>Projected Revenue</u>
Federal Sources	58,988	61,041	62,491	63,402	63,000
State Sources	13,031,636	13,456,147	13,773,244	14,047,350	14,335,054
Local Sources	36,085,164	38,204,944	42,424,176	44,917,066	47,497,773
Total Revenues	49,176,688	51,722,132	56,259,911	59,027,818	61,895,827

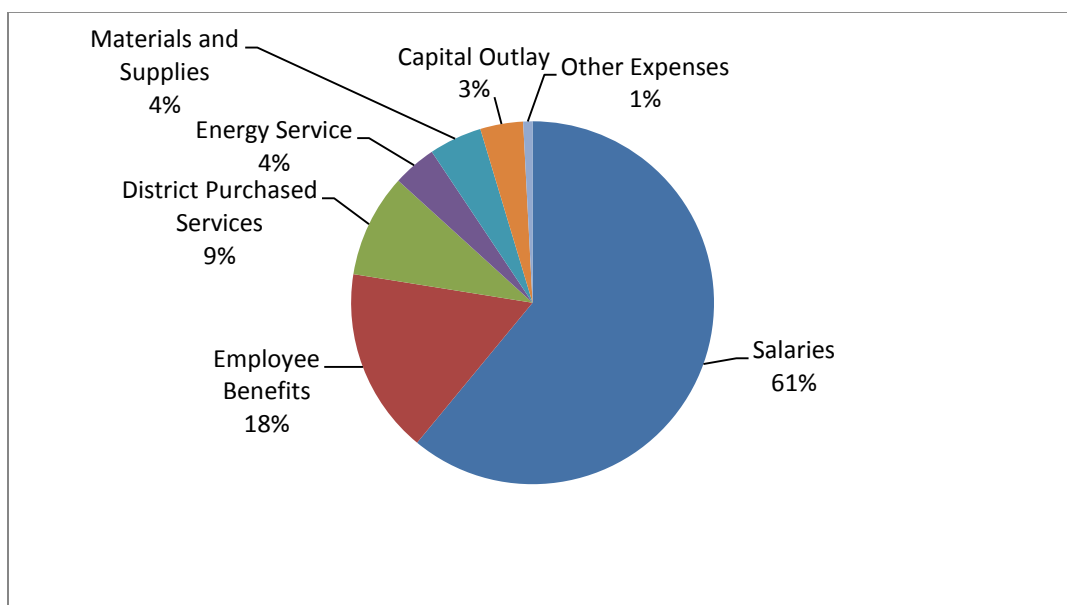
Federal sources of revenue budgeted in the General Fund include Reserve Officers Training Corps (ROTC). Federal revenue for federal grants such as Title I, IDEA, Stimulus, Fiscal Stabilization, and Food Service National School Lunch Act are budgeted in the Special Revenue Funds.

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.

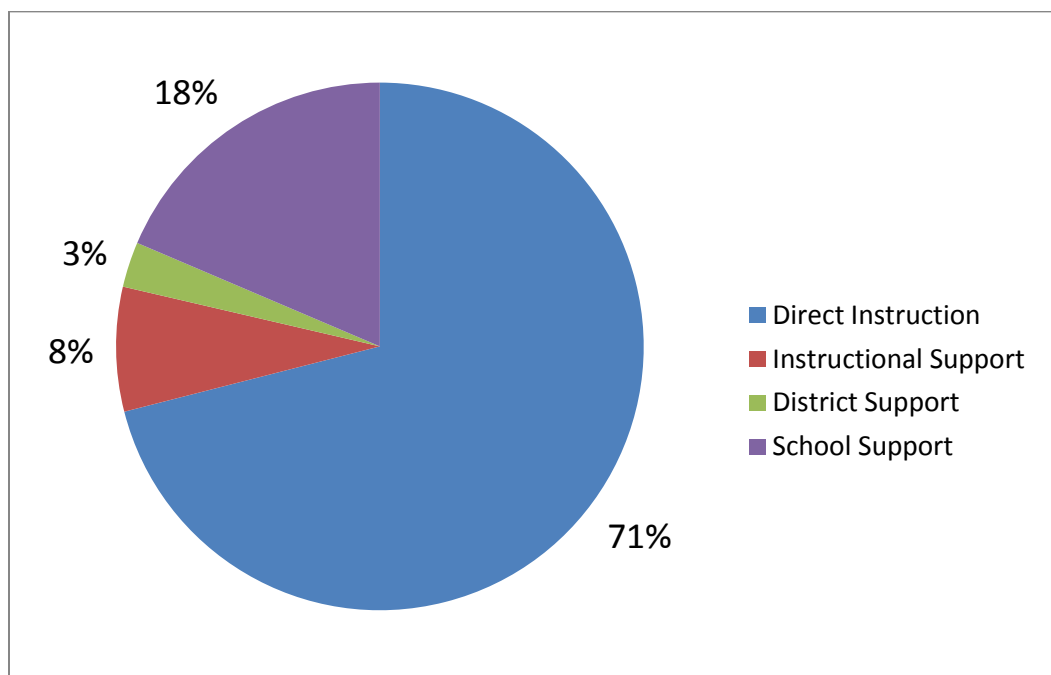
## General Fund-Expense by Object

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/fejp/>

FCAT Information

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