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MEMORANDUM

DATE July 16, 2010

TO: District School Superintendents

FROM: Dr. Eric J. Smith

A handwritten signature in black ink, appearing to read "Eric J. Smith".

SUBJECT: Certification of the 2010-11 School District Millage Rates and Prior Period Funding Adjustment Millage

On July 14, 2010, the Department of Revenue certified to me the 2010 estimate of the tax roll on which the Florida Education Finance Program (FEFP) Required Local Effort millage rate shall be established. Also certified were the 2008 and 2009 final tax rolls for the purpose of calculating the Prior Period Funding Adjustment Millage (PPFAM) pursuant to Section 1011.62(4)(e), Florida Statutes. The PPFAM offsets the unrealized Required Local Effort revenue resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculations for the 2008-09 and 2009-10 fiscal years. Districts are required to levy the PPFAM millage in addition to their Required Local Effort millage and any discretionary millages.

As required by Section 1011.62(4)(a), F.S., the 2010 Required Local Effort (RLE) millage rate for each district is certified to be the rate shown on Attachment 1. The statewide average millage rate is 5.380. Attachment 1 lists the 2010 certified tax roll, the RLE millage rate, the calculated required local tax amount, the PPFAM, and the total RLE millage and PPFAM to be levied. Also included are summary pages from the 2010-11 FEFP second calculation.

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Attachment 2 lists the 2008 and 2009 certified tax rolls and the PPFAM calculation. Districts are reminded that the PPFAM millage must be levied in addition to their Required Local Effort millage and any discretionary millages.

EJS/LC/mh

Attachments

cc: District Finance Officers