



Council For Lifelong Learning
Two-Mill Money

Fact Sheet

September 2001

<p>1. What is "two-mill" money?</p>	<p>"Two-mill" money is a statutorily authorized levy of ad valorem property tax that districts may levy <u>without</u> voter approval.</p> <p>Districts may bond up to 75 percent of their two-mill money to purchase certificates of participation (COPS) - a type of construction debt instrument used for school construction.</p>																				
<p>2. What is a "mill"?</p>	<p>One mill represents a 1/1000 (.001) tax on property.</p> <p>In other words, a one-mill levy provides \$1 in tax revenue for every \$1,000 in taxable property.</p> <p>A one mill levied against property valued at \$100,000 would generate \$100 in property tax revenue.</p>																				
<p>3. Do all school districts levy their full two mills of ad valorem property taxes in order to raise local capital outlay revenues?</p>	<p>No. School districts have the option, but are not required, to levy two mills of ad valorem property taxes in order to raise local capital outlay revenues.</p> <p>Specifically, 56 of 67 school districts levied two mills of ad valorem property taxes in order to raise capital outlay revenues during the 2000-2001 fiscal year. The remaining 11 school districts levied anywhere between 0 mills to 1.78 mills of ad valorem property taxes in order to raise capital outlay revenues during the 2000-2001 fiscal year.</p>																				
<p>4. Which districts do not levy their full two mills?</p>	<p>The following districts did not levy their full two mills during the 2000-2001 fiscal year: Calhoun, Franklin, Glades, Gulf, Holmes, Jackson, Jefferson, Monroe, Okaloosa, Santa Rosa, and Union.</p> <p>The table below summarizes the amount of actual and potential revenue generated by school districts that levied up to two mills of ad valorem property taxes during the 2000-2001 fiscal year.</p> <table border="1" data-bbox="673 1634 1458 1923"> <thead> <tr> <th>School District</th> <th>Actual Mills Levied</th> <th>Actual Revenue (\$) from Mills Levied</th> <th>Potential Revenue (\$) if 2-Mills Levied</th> </tr> </thead> <tbody> <tr> <td>Alachua</td> <td>2.000</td> <td>11,501,542</td> <td>11,501,542</td> </tr> <tr> <td>Baker</td> <td>2.000</td> <td>622,666</td> <td>622,666</td> </tr> <tr> <td>Bay</td> <td>2.000</td> <td>11,468,994</td> <td>11,468,994</td> </tr> <tr> <td>Bradford</td> <td>2.000</td> <td>893,558</td> <td>893,558</td> </tr> </tbody> </table>	School District	Actual Mills Levied	Actual Revenue (\$) from Mills Levied	Potential Revenue (\$) if 2-Mills Levied	Alachua	2.000	11,501,542	11,501,542	Baker	2.000	622,666	622,666	Bay	2.000	11,468,994	11,468,994	Bradford	2.000	893,558	893,558
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Brevard	2.000	32,246,049	32,246,049
Broward	2.000	142,894,902	142,894,902
Calhoun	0.000	0	430,392
Charlotte	2.000	14,549,482	14,549,482
Citrus	2.000	9,854,913	9,854,913
Clay	2.000	8,076,990	8,076,990
Collier	2.000	52,756,593	52,756,593
Columbia	2.000	2,460,087	2,460,087
Dade	2.000	185,875,793	185,875,793
DeSoto	2.000	1,461,409	1,461,409
Dixie	2.000	451,651	451,651
Duval	2.000	56,506,621	56,506,621
Escambia	2.000	15,314,209	15,314,209
Flagler	2.000	5,231,659	5,231,659
Franklin	1.000	787,800	1,575,599
Gadsden	2.000	1,489,044	1,489,044
Gilchrist	2.000	528,197	528,197
Glades	1.780	672,075	755,141
Gulf	0.775	609,637	1,573,258
Hamilton	2.000	966,599	966,599
Hardee	2.000	1,665,183	1,665,183
Hendry	2.000	2,710,500	2,710,500
Hernando	2.000	8,177,337	8,177,337
Highlands	2.000	5,370,994	5,370,994
Hillsborough	2.000	71,597,093	71,597,093
Holmes	0.000	0	520,292
Indian River	2.000	14,087,227	14,087,227
Jackson	0.000	0	1,540,496
Jefferson	1.000	286,105	572,210
Lafayette	2.000	260,815	260,815
Lake	2.000	14,671,239	14,671,239
Lee	2.000	52,983,354	52,983,354
Leon	2.000	15,415,714	15,415,714
Levy	2.000	1,778,674	1,778,674
Liberty	2.000	216,974	216,974
Madison	2.000	666,629	666,629
Manatee	2.000	24,299,187	24,299,187
Marion	2.000	13,928,729	13,928,729
Martin	2.000	19,767,500	19,767,500
Monroe	0.600	5,699,983	18,999,944
Nassau	2.000	5,828,610	5,828,610
Okaloosa	1.289	9,259,006	14,366,185
Okeechobee	2.000	1,845,218	1,845,218
Orange	2.000	97,696,949	97,696,949
Osceola	2.000	16,081,230	16,081,230
Palm Beach	2.000	137,044,747	137,044,747
Pasco	2.000	18,763,023	18,763,023
Pinellas	2.000	74,131,371	74,131,371

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	Polk	2.000	29,403,797	29,403,797
	Putnam	2.000	4,372,157	4,372,157
	St. Johns	2.000	15,544,322	15,544,322
	St. Lucie	2.000	15,484,474	15,484,474
	Santa Rosa	1.400	5,592,971	7,989,959
	Sarasota	2.000	45,189,132	45,189,132
	Seminole	2.000	29,231,581	29,231,581
	Sumter	2.000	2,328,120	2,328,120
	Suwannee	2.000	1,327,247	1,327,247
	Taylor	2.000	1,423,242	1,423,242
	Union	1.750	244,170	279,052
	Volusia	2.000	30,742,704	30,742,704
	Wakulla	2.000	877,974	877,974
	Walton	2.000	7,486,400	7,486,400
	Washington	2.000	851,352	851,352
	TOTALS		1,361,553,504	1,387,004,285
5. How much revenue did two-mill money generate during the 2000-2001 fiscal year?	<p>In the 2000-2001 fiscal year, the statewide levy of two-mill money provided \$1.36 billion in local capital outlay revenues to school districts.</p> <p>However, had all school districts levied two mills of ad valorem property taxes, an additional \$25.5 million in local capital outlay revenues would have been generated during the 2000-2001 fiscal year.</p>			
6. For what purposes can two-mill revenue be used?	<p>Two-mill money can only be used for:</p> <ul style="list-style-type: none"> • construction, renovation, remodeling, maintenance, and repair of school facilities; • purchase, lease, or lease-purchase of equipment, educational facilities, and construction materials <i>directly related to the delivery of student instruction</i>; • rental or lease of existing buildings or for conversion of these buildings for use as educational facilities; • opening day collection for library media center of a new school; • purchase, lease, or lease-purchase of school buses; or • servicing payments related to COPS for any purpose prior to 1997. 			
7. Are districts allowed to use two-mill money for operations?	<p>Prior to the 1997 Special Session on School Construction, the Legislature authorized school districts to use some of their two-mill construction money for operations.</p> <p>During special session it was learned that some school districts were transferring up to 85 percent of their two-mill construction dollars into their operating budgets.</p> <p>In the SMART Schools Act of 1997, the Legislature</p>			

	<p>eliminated the ability of school districts to transfer these funds to their operating budget and required that all school districts begin ratcheting back the percentage of two-mill funds previously used in the operating budget back to the capital budget.</p> <p>Section 236.261(5)(b), F.S., provides for the time line by which districts must ratchet back these funds to their capital budget.</p>
<p>8. What are the applicable statutes and rules?</p>	<p>Section 236.25(2), F.S. -- Non-Voted Two-Mill Levy of Ad Valorem Property Taxes Section 236.261(5)(a), F.S. -- Uses for two-mill money Section 236.261(5)(b), F.S.--Schedule for use of two-mill money in capital budget</p>
<p>9. Where can I get additional information?</p>	<p>Florida Department of Education Office of Educational Facilities (850) 487-1130 www.firn.edu/doe</p> <p>SMART Schools Clearinghouse (850) 921-8699 http://smartschools.state.fl.us</p> <p>The Florida House of Representatives Committee on Education Appropriations (850) 488-6204</p> <p>The Florida House of Representatives Council for Lifelong Learning (850) 414-6694</p> <p>The Florida House of Representatives Committee on Education Innovation (850) 488-7451</p>