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Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED
 FINAL BUDGET RESOLUTION NO. 1**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2020, AND ENDING JUNE 30, 2021.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>103,462,681,020</u>	Required Local Effort	\$ <u>274,929,313</u>	<u>2.7680</u> mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u> </u> mills s. 1011.62(4)(e), F.S.
	Total Required Millage	\$ <u>274,929,313</u>	<u>2.7680</u> mills

DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>103,462,681,020</u>	Discretionary Operating	\$ <u>74,294,482</u>	<u>0.7480</u> mills s. 1011.71(1), F.S.

DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u> </u>	Additional Operating	\$ <u> </u>	<u> </u> mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	\$ <u> </u>	<u> </u> mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>103,462,681,020</u>	Local Capital Improvement	\$ <u>148,986,261</u>	<u>1.5000</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	_____ mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	_____ mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	_____ mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.79 PERCENT.

STATE OF FLORIDA

COUNTY OF COLLIER

I, Dr. Kamela Patton, superintendent of schools and ex-officio secretary of the District School Board of Collier County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Collier County, Florida, on September 8, 2020.

Signature of District School Superintendent

September 8, 2020
Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

**FINAL BUDGET RESOLUTION NO. 2
2020-2021**

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2020-2021.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on September 8, 2020, in full compliance with Chapters 200 and 1011, Florida Statutes, considered and approved Final millage rates necessary to fund the Final Budget for the fiscal year July 1, 2020 to June 30, 2021; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2020-2021.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling \$ 1,211,520,231 as shown below are adopted, as the Final Budget for The District School Board Of Collier County for the fiscal year July 1, 2020 to June 30, 2021.

General Fund	\$579,034,379
Debt Service	42,522,358
Capital Projects	382,814,043
Special Revenues	69,085,245
Nutrition Services	36,388,166
Internal Services	<u>101,676,040</u>
Total	<u>\$1,211,520,231</u>

Superintendent

September 8, 2020

Date of Signature



CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2020	County : COLLIER
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Name of School District :
COLLIER COUNTY SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	101,187,008,465	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,275,555,322	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	117,233	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	103,462,681,020	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	2,424,403,861	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	101,038,277,159	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	97,955,050,730	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		(8)

SIGN HERE	Property Appraiser Certification		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/30/2020 9:06 AM	

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	2.8350	per \$1,000	(9)	
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2480	per \$1,000	(10)	
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	277,702,569	(11)	
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	220,202,954	(12)	
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	497,905,523	(13)	
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.7485	per \$1,000	(14)	
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1794	per \$1,000	(15)	
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	2.7680	per \$1,000	(16)	
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage
	1.5000	0.7480	0.0000		0.0000
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2480	per \$1,000	(17)	

Name of School District :			DR-420S R. 5/13 Page 2		
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	286,384,701	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	232,584,107	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	518,968,808	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		0.71 %	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100</i>		1.79 %	(22)	
Final public budget hearing		Date :	Time :	Place :	
		9/8/2020	5:05 PM	5775 Osceola Trail, Naples, FL 34109	
S I G N H E R E	Taxing Authority Certification		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Electronically Certified by Taxing Authority			7/28/2020 5:49 PM	
	Title :		Contact Name And Contact Title :		
	DR. KAMELA PATTON, SUPERINTENDENT		ARTUS NEMATI, DIRECTOR OF BUDGET		
Mailing Address :		Physical Address :			
5775 OSCEOLA TRAIL		5775 OSCEOLA TRAIL			
City, State, Zip :		Phone Number :		Fax Number :	
NAPLES, FL 34109		239/377-0051		239/377-0071	

2020-21 FEFP Second Calculation
Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2020-21 Tax Roll ¹	2020 Required Local Effort (RLE) Millage Rate ²	Local Effort From Taxes	Period Funding Adjustment Millage (PPFAM) Rate	PPFAM Due to Unrealized Tax Roll	Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	18,067,761,957	3.660	63,482,888	0.007	-	0.007
2 Baker	1,135,053,192	3.709	4,041,516	-	-	-
3 Bay	18,819,541,330	3.720	67,208,346	-	-	-
4 Bradford	1,116,496,453	3.754	4,023,675	-	-	-
5 Brevard	48,744,093,139	3.694	172,858,253	-	-	-
6 Broward	226,714,033,617	3.637	791,576,583	-	0.029	0.029
7 Calhoun	472,299,296	3.617	1,639,974	0.027	-	0.027
8 Charlotte	20,724,092,807	3.697	73,552,292	0.007	-	0.007
9 Citrus	11,695,487,235	3.682	41,340,273	-	-	-
10 Clay	13,543,135,466	3.635	47,260,126	0.006	-	0.006
11 Collier	103,462,681,020	2.768	274,929,313	-	-	-
12 Columbia	3,348,399,446	3.781	12,153,886	-	-	-
13 Miami-Dade	353,183,445,068	3.840	1,301,975,452	0.098	-	0.098
14 DeSoto	2,041,408,089	3.686	7,223,645	-	-	-
15 Dixie	602,258,711	3.781	2,186,055	-	-	-
16 Duval	79,583,630,855	3.657	279,395,845	-	-	-
17 Escambia	21,771,565,790	3.825	79,945,190	0.004	-	0.004
18 Flagler	11,001,489,522	3.754	39,647,608	-	-	-
19 Franklin	2,305,169,597	3.177	7,030,583	-	-	-
20 Gadsden	1,692,418,238	3.675	5,970,852	-	-	-
21 Gilchrist	935,229,011	3.760	3,375,803	-	-	-
22 Glades	765,136,967	3.728	2,738,333	0.006	-	0.006
23 Gulf	2,026,571,302	3.662	7,124,452	0.006	-	0.006
24 Hamilton	1,024,082,745	3.633	3,571,673	-	-	-
25 Hardee	1,820,826,339	3.675	6,423,875	-	-	-
26 Hendry	2,565,829,268	3.649	8,988,203	0.001	-	0.001
27 Hernando	11,474,112,037	3.665	40,370,516	-	-	-
28 Highlands	5,758,603,226	3.827	21,156,648	-	-	-
29 Hillsborough	122,216,841,943	3.705	434,700,863	0.014	-	0.014
30 Holmes	538,785,723	3.635	1,880,147	0.003	-	0.003
31 Indian River	20,827,426,610	3.648	72,939,314	-	-	-
32 Jackson	1,729,872,409	3.846	6,386,966	0.007	-	0.007
33 Jefferson	727,102,030	3.716	2,593,835	-	-	-
34 Lafayette	305,622,902	3.671	1,077,064	-	-	-
35 Lake	27,409,240,670	3.698	97,304,997	0.003	-	0.003
36 Lee	96,587,103,127	3.805	352,813,370	0.005	-	0.005
37 Leon	20,187,738,446	3.709	71,881,269	0.006	-	0.006
38 Levy	2,316,552,396	3.739	8,315,126	-	-	-
39 Liberty	295,674,420	3.705	1,051,655	-	-	-
40 Madison	814,486,392	3.761	2,940,752	-	-	-
41 Manatee	44,384,497,561	3.724	158,676,354	-	-	-
42 Marion	22,606,874,800	3.758	81,558,370	0.012	-	0.012
43 Martin	25,336,221,588	3.690	89,751,031	0.009	-	0.009
44 Monroe	32,249,689,328	1.555	48,142,336	-	0.009	0.009
45 Nassau	11,021,340,958	3.716	39,317,091	0.003	-	0.003
46 Okaloosa	21,208,602,797	3.786	77,083,939	0.001	-	0.001
47 Okeechobee	3,402,883,204	3.672	11,995,572	-	-	-
48 Orange	167,711,875,661	3.597	579,129,232	0.012	-	0.012
49 Osceola	33,938,986,737	3.761	122,538,748	0.017	-	0.017
50 Palm Beach	221,933,363,596	3.755	800,025,389	0.007	-	0.007
51 Pasco	34,965,234,038	3.664	122,988,113	0.010	-	0.010
52 Pinellas	99,400,925,955	3.679	351,068,166	-	-	-
53 Polk	44,790,753,536	3.687	158,537,768	-	-	-
54 Putnam	4,894,976,890	3.627	17,043,918	0.022	-	0.022
55 St. Johns	34,114,092,651	3.702	121,238,756	0.003	-	0.003
56 St. Lucie	26,444,482,605	3.694	93,778,482	0.007	-	0.007
57 Santa Rosa	12,430,403,218	3.796	45,298,378	0.006	-	0.006
58 Sarasota	69,335,024,270	3.711	247,010,184	0.016	-	0.016
59 Seminole	41,244,578,185	3.683	145,827,630	0.003	-	0.003
60 Sumter	15,359,887,156	3.090	45,563,569	0.014	-	0.014
61 Suwannee	2,120,162,537	3.753	7,638,691	0.021	-	0.021
62 Taylor	1,622,701,907	3.636	5,664,138	0.018	-	0.018
63 Union	298,715,003	3.833	1,099,176	-	-	-
64 Volusia	44,590,031,500	3.651	156,286,277	0.008	-	0.008
65 Wakulla	1,582,592,452	3.731	5,668,466	0.002	-	0.002
66 Walton	23,602,018,350	2.434	55,149,420	-	-	-
67 Washington	1,030,716,384	3.788	3,748,180	0.003	-	0.003
Total	2,301,972,931,658	3.720	8,016,904,590			

1. Certified by the Department of Revenue on July 13, 2020.
2. State average millage rate is 3.720.

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FLORIDA EDUCATION FINANCE PROGRAM 101

INTRODUCTION

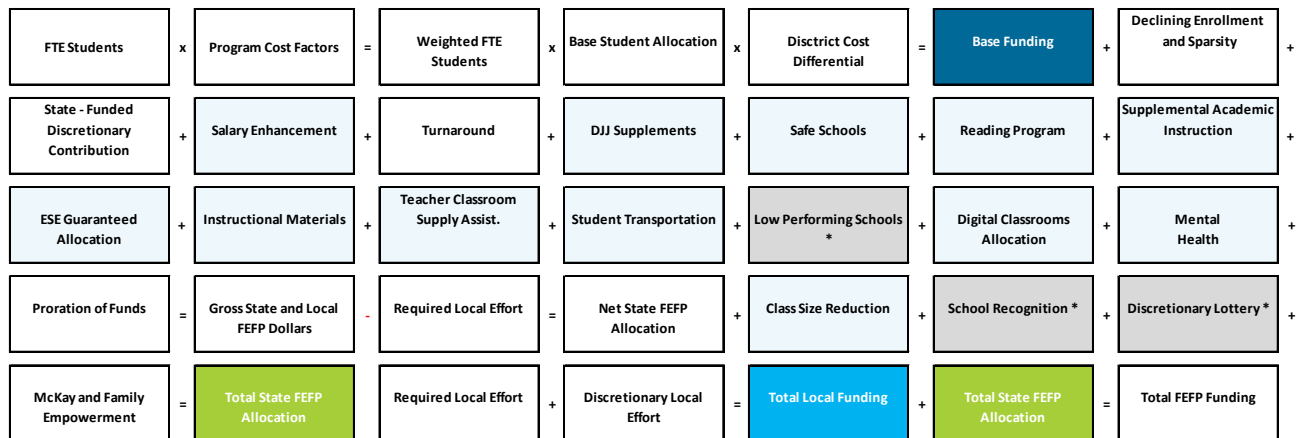
"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, 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 pre-school 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 FEFP EQUATION



Categorical Funding

* Categorical funding not allocated by the Legislature for FY20-21

Please refer to Section II to see actual figures of this year's FEFP calculation.

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FULL TIME EQUIVALENT (FTE)

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. Nine hundred (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. A full definition of FTE may be found in Florida Statutes 1011.61.

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).

	2020-2021 Cost Factor
Group 1. Basic Programs	
A. Basic Education Grades K-3	1.124
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	1.012
Group 2. Special Programs for At-Risk Students	
A. ESOL/Intensive English Grades K-12	1.184
Group 3. Special Programs for Exceptional Students	
A. ESE Support Level IV	3.644
B. ESE Support Level V	5.462
Group 4. Special Programs for Career Education (9-12)	
A. Career Education Grades 9-12	1.012

ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION (AICE)

AICE is an international Cambridge University curriculum and exam system for secondary students, originally piloted between 1997 and 2000 in Florida. This program offers students the opportunity to tailor their studies to their individual interests, abilities and future plans. The Cambridge AICE Diploma demands mastery of a variety of subjects from three different groups: Mathematics and Sciences, Languages and Arts and Humanities. Florida's public community colleges and universities provide college credit for successfully passed exams. Values are added to the total full-time equivalent student membership for students who successfully complete an Advanced International Certificate of Education examination.

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ADVANCED PLACEMENT (AP)

A program in the United States and Canada, created by the College Board, which offers college-level curricula and examinations to high school students. American colleges and universities often grant placement and course credit to students who obtain high scores on the AP exams. The AP curriculum for each of the various subjects is created by a panel of experts and college-level educators in that field of study. For a high school course to have the AP designation, the course must be audited by the College Board to ascertain that it satisfies the AP curriculum. Values are added to the total full-time equivalent student membership for students who successfully complete a College Board Advanced Placement Examination with a score of 3 or higher.

BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation is the amount of money allocated to each WFE. 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.

CATEGORICAL PROGRAMS

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 Programs include:

- Instructional Materials (started in FY 2009-2010)
- Student Transportation (started in FY 2009-2010)
- Florida Teachers Classroom Supply Assistance Program (started in FY 2009-2010)
- Virtual Education Contribution (started in FY 2011-2012)
- Class Size Reduction
- Digital Classrooms Program (started in FY 2014-2015)
- Mental Health Assistance Allocation (started in FY 2018-2019)
- Turnaround (started in FY 2019-2020)
- Teacher Salary Increase Allocation (starting in FY 2020-2021)

CLASS SIZE REDUCTION (CSR)

An amendment to the State Constitution in November 2002, limiting class sizes, was fully implemented at the beginning of the 2010-2011 school year. The maximum number of students in core-curricula courses assigned to one teacher in each of the following three grade groupings are as follows: (1) prekindergarten through grade 3, 18 students; (2) grades 4 through 8, 22 students; and (3) grades 9 through 12, 25 students.

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

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FTE in the current year with the FTE of the prior year. In those districts where there is a decline, 50% of the decline is multiplied by the base funding per FTE and added to the district allocation.

DIGITAL CLASSROOMS

The Florida Digital Classrooms allocation is created to support the efforts of school districts and schools, including charter schools, to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help their students succeed. Each school district shall receive a minimum Digital Classrooms allocation in the amount provided in the General Appropriations Act. The remaining balance of the Digital Classrooms allocation shall be allocated based on each school district's proportionate share of the state's total unweighted full-time equivalent student enrollment. Funds allocated under this subsection must be used for costs associated with:

- Acquiring and maintaining the items on the eligible services list authorized by the Universal Service Administrative Company for the Schools and Libraries Program, more commonly referred to as the federal E-rate program.
- Acquiring computer and device hardware and associated operating system software that comply with the requirements of s. 1001.20(4)(a)1.b.
- Providing professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies.

DISTRICT COST DIFFERENTIAL (DCD)

The District Cost Differential is a factor used to adjust funding to reflect each district's cost of living. Funding is adjusted to recognize higher costs in certain districts. The adjustment for Collier County is currently one of the highest of all Florida Counties. The district cost differential shall be calculated by multiplying the most recent 3-year average wage level index for each school district by 0.008 and then adding 0.200 to the product. The data for the most recent 3 years must include, but is not limited to, county level wage index data and occupational-level wage index data. During the development of the wage level index, the Department of Education shall consult with informed stakeholders, including school districts, industry representatives, the Department of Economic Opportunity, and academic and private sector experts in econometric modeling and data. The Department of Education shall develop and calculate the wage level index by January 1.

DISCRETIONARY LOCAL EFFORT TAX

The Discretionary Local Effort Tax is part of the FEEP calculation used to derive the per-student funding amounts used for planning purposes by the Governor and Legislature. In addition to the Required Local Effort millage, school boards may levy this non-voted operating discretionary millage. Each year, in the Appropriations Act, the Legislature establishes the maximum millage each district may levy. Currently, the maximum allowed is 0.748 mills.

DISTRICT LOTTERY/SCHOOL RECOGNITION

The way in which the Legislature has chosen to use and allocate Lottery funds has undergone a great deal of

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change over the years. Currently, school district Lottery dollars are allocated for two main purposes. The first priority for the use of these funds is for the Commissioner of Education to award an amount 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 as Discretionary Lottery Funds based on each district's base funding.

DJJ SUPPLEMENTS

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

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.

CAREER AND PROFESSIONAL ACADEMY (CAPE)/INDUSTRY CERTIFICATION

A voluntary process, through which secondary and post-secondary students are assessed by an independent, third-party certifying entity using predetermined standards for knowledge, skills and competencies, resulting in the award of a time-limited credential that is nationally recognized and applicable to an occupation that is included in the workforce system's targeted occupation list or determined to be an occupation that is critical, emerging or addresses a local need. Values are added to the total full-time equivalent student membership in career education programs for students who successfully complete a career-themed courses pursuant to ss. 1003.491, 1003.492, and 1003.493.

MENTAL HEALTH ASSISTANCE ALLOCATION

It is the Governor's expectation that all students in Florida have access to a mental health. The Mental Health Assistance Allocation directly addresses school safety. All school districts are required to develop and submit a plan delineating the program and planned expenditures by August 1st of each fiscal year. Funds for the Mental Health Assistance program will be allocated under the General Appropriations Act (GAA). Each school district is to receive a minimum of \$100,000 with the remaining balances to be distributed based upon each districts total unweighted FTE for that school year. Ninety percent of the district's allocation must be spent on: providing mental health assessments, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses. These services must be coordinated with a student's primary care provider and the student's other mental health providers.

MINIMUM GUARANTEE

The Minimum Guarantee ensures that every district receives at least a minimal increase in funding each year. The calculation compares each district's total funding per FTE for the previous year to the projected total funding

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per FTE for the current year and then adds whatever amount is necessary to ensure that every district receives at least a 1% increase per FTE. Typically, few districts qualify for this funding.

READING PROGRAM

Funds are allocated in this program to provide comprehensive reading instruction to students in kindergarten through grade 12. Annually, school districts shall submit a K-12 comprehensive reading plan for the specific use of research-based reading instruction allocation created pursuant to s. 1001.215. Each school district that has one or more of the 300 lowest-performing elementary schools based on a 3-year average of the state reading assessment data, must use the school's portion of the allocation to provide an additional hour per day of intensive reading instruction for the students in these schools.

Funds for comprehensive, research-based reading instruction shall be allocated annually to each school district in the amount provided in the General Appropriations Act. Each eligible school district shall receive the same minimum amount as specified in the General Appropriations Act, and any remaining funds shall be distributed to eligible school districts based on each district's proportionate share of K-12 base funding. Funds must be used for the following items:

1. An additional hour per day of intensive reading instruction to students in the 300 lowest-performing elementary schools.
2. Support grades K-5 reading intervention teachers in providing intensive intervention.
3. Provide highly qualified reading coaches to support teachers in making instructional decisions.
4. Professional development for teachers in scientifically based reading instruction.
5. Summer reading camps.
6. Supplemental instructional materials that are grounded in scientifically based reading research as identified by the Just Read, Florida! Office pursuant to s. [1001.215\(8\)](#).
7. Intensive interventions for students in grades K-12 who have been identified as having a reading deficiency, or who are reading below grade level as determined by the statewide, standardized English Language Arts assessment.

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 lower property values, but the amounts generated are redistributed and supplemented by the state's contribution.

SAFE SCHOOLS

A safe schools allocation is created to provide funding to assist school districts in their compliance with s. 1006.07, with priority given to implementing the district's school resource officer program pursuant to s. 1006.12. Each school district shall receive a minimum safe schools allocation in an amount provided in the General Appropriations Act. Of the remaining balance of the safe schools allocation, two-thirds shall be allocated to school districts based on the most recent official Florida Crime Index provided by the Department of Law Enforcement and one-third shall be allocated based on each school district's proportionate share of the state's

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total unweighted full-time equivalent student enrollment.

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 the density of student FTE population and the number of high schools in each district. This allocation may be reduced for wealthier districts. More than half of Florida's districts qualify for this supplement.

SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)

The Supplemental Academic Instruction allocation is primarily used to remediate students who are falling behind to avoid the need for retention. The school district's use of the supplemental academic instruction allocation may include, but is not limited to, the use of a modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, a reduction in class size, extended school year, intensive skills development in summer school, dropout prevention programs as defined in ss. 1003.52 and 1003.53(1)(a), (b), and (c), and other methods of improving student achievement. Increases in funding are based on increases in enrollment. Beginning with the 2018 fiscal year, SAI statewide allocation includes funding for extended day programs at the 300 lowest performing elementary schools in the state. Some local schools are expected to be required to have extended day programs.

TEACHERS CLASSROOM SUPPLY ASSISTANCE PROGRAM

The Teachers Classroom Supply Assistance Program is used to provide each teacher with a stipend for the purchase of classroom materials and supplies.

TEACHER SALARY INCREASE ALLOCATION

An allocation to support recruitment and retention of classroom teachers and other instructional personnel. Each school district and charter school shall use its share of the allocation to increase the minimum base salary for full-time classroom teachers, as defined in s. 1012.01(2)(a), plus certified prekindergarten teachers funded in the Florida Education Finance Program, to at least \$47,500, or to the maximum amount achievable based on the allocation and as specified in the General Appropriations Act.

TURNAROUND

An allocation to support intervention strategies in schools earning two consecutive grades of "D" or "F". The turnaround plan may include an extended day, summer school, or combination of both and must be submitted by September 1st to the state board for approval. Once approved, this plan must be implemented in the current year and continue for the following year.

To learn more about the Florida Education Finance Program, visit our website and view the informational video at <https://www.collierschools.com/Page/9421>.

VIII. GLOSSARY AND ACRONYMS

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SCHOOL DISTRICT TERMS

AD VALOREM TAXES

Taxes levied based on the assessed valuation (less exemptions) of real property. Commonly referred to as property taxes; are levied on both real and personal property according to the property's valuation and the tax rate.

ADMINISTRATION

Activities whose main purpose is the general regulation, direction, and control of the affairs of the school system.

ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION (AICE)

Refer to FEFP 101 in SECTION VII.

ADVANCED PLACEMENT (AP)

Refer to FEFP 101 in SECTION VII.

APPROPRIATION

An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes. Note: an appropriation is usually limited in amount and time as to when it may be expended.

ASSESSED VALUATION

A valuation set upon real estate and certain personal property, by a government, as a basis for levying property taxes.

AVAILABLE (UNDESIGNATED) FUND BALANCE

Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

BALANCE SHEET

A summarized statement, at a given date, of the financial position of a school system per fund and/or all funds combined showing assets, liabilities, reserves, and fund balance. It is properly classified to exhibit the financial condition of the entity as of that specific date.

BASE STUDENT ALLOCATION (BSA)

Refer to FEFP 101 in SECTION VII.

BONDED DEBT

The portion of the school district debt that is covered by outstanding bonds of the district, sometimes called *Funded Debt*.

BUDGET

A plan of the financial operation for a specific purpose or period of time. This plan includes proposed expenditures and the means of financing them.

- Adopted Budget: the budget formally adopted by the School Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of a school district for the fiscal year.
- Preliminary Budget: materials assembled in the early stages of budget preparation to be used for in-house budget review sessions.
- Revised Budget: an increase or decrease to the initial budget (original amount as adopted by the governing body).
- Proposed/Tentative Budget: the Superintendent's formal budget recommendation as delivered to the

SCHOOL DISTRICT TERMS

School Board pursuant to law prior to the first public hearing on the budget in July (Tentative Budget Hearing). Expenditures may be legally incurred against this budget until adoption of the approved budget at the final public hearing in September.

- Final Budget is the budget adopted at the second public hearing (Final Budget Hearing), held in September. At this hearing, the Board sets the millage rates used for tax collections and the total budget amounts for each fund.

BUDGET AMENDMENT

An administrative procedure used to revise a budgeted amount after the District has adopted the annual budget.

BUDGET CALENDAR

A schedule of key dates, which a government follows in the preparation and adoption of the budget. In Florida, the Truth-in-Millage (TRIM) Law sets many of the crucial dates for budgeting.

BUDGETARY CONTROL

The control or management of the business affairs of a school district in accordance with an approved budget, including a responsibility to keep expenditures within the authorized amounts.

CAREER AND PROFESSIONAL ACADEMY (CAPE)

Refer to FEFP 101 in SECTION VII.

CAPITAL OUTLAY

Expenditures that result in the acquisition of, or addition to, fixed assets.

CAPITAL OUTLAY AND DEBT SERVICE (CO&DS)

Derived from motor vehicle license revenue and allocated by the Office of Educational Facilities, Budgeting and Financial Management, these funds may be used in acquiring, building, remodeling, furnishing, equipping or maintaining of capital outlay projects.

CAPITAL PROGRAM

A plan for capital expenditures to be incurred each year and over a fixed period of years to meet capital needs arising from the long-term work program. It sets forth each project or other contemplated expenditure in which the school system is to have a part and specifies the full resources estimated to be available to finance the projected expenditures.

CAPITAL PROJECTS FUNDS

Funds used to account for financial resources to be used for acquisition or construction of major capital facilities and equipment.

CARRY FORWARD

Unspent budget amounts brought forward from prior year for schools, projects and specific purposes.

CATEGORICAL PROGRAMS

Refer to FEFP 101 in SECTION VII.

CERTIFICATES OF PARTICIPATION (COP)

A form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-

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determined number of years. It is similar to bond financing; however, a COP is dependent on the appropriation of funds each year to cover the amount of payments required that year. For this reason, it is a somewhat higher risk for the investor, and normally demands a somewhat higher interest rate than a bond. It is a mechanism for obtaining capital, which provides long-term financing through a lease with an option to purchase or a conditional sale agreement; no repayment source is connected to issuance.

CERTIFIED TAXABLE VALUE

The annual property tax value certified by the County Property Appraiser to the State Department of Revenue.

CHARTER SCHOOLS

Charter schools are authorized as part of Florida's program of public education. Individuals, teachers, parents, a municipality or a legal entity organized under the laws of the state may initiate a proposal for a charter school.

CLASS SIZE REDUCTION (CSR)

Refer to FEFP 101 in SECTION VII.

CONSOLIDATED PLANNING

A process implemented by the District to leverage general and special revenue funds and human capital to support student achievement and development, through collaboration and cooperation among district departments and schools.

CONTRACT SERVICES

Labor, material and other services rendered by personnel who are not employees of the school system.

DEBT

An obligation resulting from the borrowing of money or the purchase of goods and services. Debts of the school system include bonds, warrants, notes, etc.

DEBT SERVICE

The cost of paying principal and interest on borrowed money according to a predetermined payment schedule.

DEBT SERVICE FUNDS

Funds used to account for the accumulation of resources for, and the payment of, interest and principal of general long-term debt.

DECLINING ENROLLMENT SUPPLEMENT

Refer to FEFP 101 in SECTION VII.

DEFICIT (DEFICIT SPENDING)

The amount by which spending exceeds revenue over a particular period of time.

DEPARTMENT

The basic organizational unit of government, which is functionally unique in its delivery of services.

DEPARTMENT OF EDUCATION (DOE) (FLORIDA)

A governmental agency, which administers, coordinates and establishes policy for most federal/state and local assistance to education. The DOE serves as the single repository of education data from school districts,

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community colleges, universities and independent postsecondary institutions – allowing for the tracking of student performance across time and varying education sectors. This agency also establishes policies related to governmental financial aid for education, administers distribution of those funds and monitors their use. In addition, the DOE enforces rules and regulations put in place to ensure equal access to education for every individual.

DEPARTMENT OF REVENUE (DOR) (FLORIDA)

A governmental agency that is responsible for the accounting, finance, planning, organization and control of areas such as general tax administration and property tax oversight. One of the primary duties of the DOR is to oversee Florida's property tax system to ensure accuracy, uniformity and fairness in property valuation.

DISCRETIONARY MILLAGE

A tax levied by local school boards, but set by the Legislature at a maximum of 0.748 mills as a part of the Florida Educational Funding Program (FEFP).

DISTRICT COST DIFFERENTIAL (DCD)

Refer to FEFP 101 in SECTION VII.

DISTRICT SCHOOL BOARD OF COLLIER COUNTY (DSBCC)

The elected body created according to State law and vested with responsibilities for educational activities in the countywide school district.

EMPLOYEE (OR FRINGE) BENEFITS

Contributions made by a school district to meet commitments or obligations for employee fringe benefits, including the district's share of costs for Social Security and the various pension, medical, and life insurance plans.

ENCUMBRANCES

Legal commitments for unperformed contracts for goods or services. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to assure that when the contract is fulfilled, funds will be available to pay the commitment. To encumber funds means to set aside or commit funds for a specified future expenditure.

ENGLISH LANGUAGE LEARNERS (ELL)

An English language learner (often capitalized as English Language Learner or abbreviated to ELL) is a person who is learning the English language in addition to his or her native language.

EQUIPMENT

Moveable, non-expendable, mechanical items used for school operations. Computers, projectors, lathes, machinery, vehicles, etc., are classified as equipment. (Heating and air-conditioning systems, lighting fixtures and similar items permanently fixed to or within a building are considered as part of the building).

EXCEPTIONAL STUDENT EDUCATION (ESE)

Services necessary for exceptional students to benefit from education. Exceptional students include students who are gifted and students with disabilities who are mentally handicapped, speech and language impaired, deaf or hard of hearing, visually impaired, dual sensory impaired, physically impaired, emotionally handicapped, specific learning disabled, hospital and homebound, autistic and developmentally delayed.

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EXCEPTIONAL STUDENT EDUCATION GUARANTEED ALLOCATION

Refer to FEFP 101 in SECTION VII.

EXPENDITURES

This includes total charges incurred, whether paid or unpaid, for current expense, capital outlay, and debt service. A non-recurring expenditure is a payment that is made for a service or asset that may or may not be acquired again in the future. A recurring expenditure is a payment that is made on a regular basis for a continued service or acquisition.

FEDERAL REVENUE

Revenue provided by the federal government. Expenditures made with this revenue are identifiable as federally supported expenditures.

FINANCIAL AND PROGRAM COST ACCOUNTING AND REPORTING FOR FLORIDA SCHOOLS (REDBOOK)

A manual adapted from the Florida Department of Education that provides school districts with a uniform chart of accounts for budgeting and financial reporting. This guide establishes a comprehensive structure for the reporting of educational fiscal data and is commonly referred to as the Redbook.

FISCAL YEAR (FY)

A twelve-month period of time to which the annual budget applies. At the end of this period, a school system determines its financial position and the results of its operations. The District School Board of Collier County operates on a fiscal year that begins on July 1 and ends on June 30.

FIXED ASSETS

Land, buildings, machinery, furniture and other equipment which the school district intends to hold or continue in use for a period of over one year. These items have to meet a predetermined purchase price threshold in order to be capitalized and counted as fixed assets. *Fixed* denotes probability or intent to continue use or possession and does not indicate immobility of an asset.

FLORIDA EDUCATIONAL FINANCE PROGRAM (FEFP)

Determines the budget level for each school district, including both state and local revenue sources. The FEFP uses a formula to recognize varying local property tax bases, varying program factor costs, district cost differentials, and differences in per-student costs for equivalent educational programs due to sparsity and dispersion of student population. The total amount of FEFP money for a school district is determined by the weighted full-time equivalent students anticipated in the district for the school year, adjusted by cost differentials and other FEFP factors that may apply. During the fiscal year, student counts are taken, and actual funding is adjusted based on actual enrollment. Within the FEFP formula funding for operations, funds for transportation, instructional materials, and other items on a *categorical* basis are provided.

FLORIDA LOTTERY ALLOCATIONS

Allocations distributed to Florida schools from the Education Enhancement *Lottery* Trust Fund. This allocation includes a Discretionary Lottery amount to be used to fund programs or initiatives within a school district and an amount that can only be used for School Recognition rewards to schools eligible through the Florida School Recognition Program.

FLORIDA PRICE LEVEL INDEX (FPLI)

Used as a cost of living index to determine the District Cost Differential (DCD) factor for each school district.

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FLORIDA RETIREMENT SYSTEM (FRS)

The state retirement system established in December 1970 to consolidate the then existing pension plans and provide a retirement, disability and survivor benefit program for participating state and local government employees. Today, the FRS is a single retirement system consisting of two primary retirement plans:

- Investment Plan - gives members various options to invest their funds.
- Pension Plan - guarantees benefits paid at retirement based on a formula determined by the plan.

Since FY11-12, public employees in Florida have been required to contribute 3% of their salary to fund the FRS.

FULL-TIME EQUIVALENT (FTE) STAFF

A Full-Time Equivalent position, sometimes referred to as *FTE unit* is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year for a given position classification. A full work year may vary from 180 to 250 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and agreement, and is currently 7.5 or 8 hours depending on the job classification and requirements. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (e.g., a part-time assistant working for 20 hours per week = 0.5 of a full-time position).

FULL-TIME EQUIVALENT (FTE) STUDENT

Refer to FEFP 101 in SECTION VII.

FTE - WEIGHTED (WFTE)

Refer to FEFP 101 in SECTION VII.

FUNCTION

An accounting term used to classify the overall purpose or objective of an expenditure. Functions are group related activities aimed at accomplishing a major service or regulatory responsibility.

FUND

A self-balancing group of accounts in which transactions relating to a particular purpose or funding source may be segregated for improved accountability.

FUND BALANCE

The difference between assets and liabilities in a governmental fund. Florida law requires school districts to have certain levels of Fund Balance in order to maintain fiscal stability.

GENERAL FUND

The primary operating fund of the District. It is used to account for all financial resources except those required to be accounted for in other funds. Most of the day-to-day operations of a school district such as salaries for teachers and supplies for classrooms are charged to the General Fund.

GRANT

Contributions of either money or material goods given by a contributing unit (public or private) to another receiving unit and for which the contributing unit expects no repayment. Grants may be for a specific or general purpose; may be classified as either operational or capital, depending upon the grantee.

HOMESTEAD EXEMPTION

A reduction applied to the assessed value of a home used as the primary residence of the taxpayer. For the purposes of determining school taxes, the current dollar value of a Homestead Exemption is \$25,000. The

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additional \$25,000 of exemption authorized by the amendment approved by voters in January 2008 does not apply to school taxes.

IMPACT FEES

County fees which can be used for equipment purchases, site acquisitions and the construction or expansion of new facilities for enrollment increases.

INDIRECT COSTS

Costs necessary for the operation of the organization as a whole, but which cannot be directly assigned to one service, program or function. For example, the custodial staff of a school may clean areas used jointly by individuals performing Instruction, Instructional Support or General Support functions.

INDUSTRY CERTIFICATION

Refer to FEFP 101 in SECTION VII.

INTER-FUND TRANSFERS

Amounts transferred from one fund to another fund.

INTERNAL AUDIT

An appraisal activity within an agency that determines the adequacy of the system of internal control, verifies and safeguards assets, determines the reliability of the accounting and reporting system, ascertains compliance with existing policies and procedures, and appraises the performance of activities and work programs.

INTERNAL SERVICE FUNDS

Funds used to account for the financing of goods or services provided by other departments of the governmental unit on a cost reimbursement basis.

LEVY

Verb: To impose taxes or special assessments.

Noun: The total of taxes or special assessments imposed by a governmental unit.

The imposition of taxes or special assessments for the support of government activities; also, the total of taxes, special assessments, or service charges imposed by a governmental unit.

LONG-TERM DEBT

Debt with a maturity of more than one year after the date of issuance.

LOST AND DAMAGED TEXTBOOKS

Revenue received for the cost of replacing textbooks, lost or damaged, so that inventories are maintained at prescribed levels.

MAINTENANCE OF PLANT

Those activities which are concerned with keeping the grounds, buildings, and equipment at their original condition of completeness or efficiency, either through repairs or by replacements of property (anything less than the replacement of a total building).

MATERIALS (SUPPLIES)

Expendable items, necessary to conduct day-to-day operations that become consumed, worn-out or

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deteriorated by use. These can also be items that lose their identity through fabrication or incorporation into different or more complex units or substances.

MCKAY (OPPORTUNITY) SCHOLARSHIP PROGRAM

A program that provides Florida students with special needs the opportunity to attend a participating private school. The McKay Scholarship Program also offers parents public school choice.

MILL

The rate of taxation based on dollars per thousand of taxable assessed value. A mill is one-tenth of a cent (\$.001).

MILLAGE RATE

The ad valorem tax rate expressed in terms of the levy per thousand dollars of taxable assessed value established by the governing authority each fiscal year.

- Capital Outlay Millage - local property tax which can be levied by local school districts for construction, remodeling, maintenance, renovation, or repair of new and existing facilities, or for purchase, lease-purchase, or lease of property and equipment.
- Debt Service Millage - optional voted property tax levied for the purpose of retiring a bond issue or repaying a loan, limited by State Board of Education Rule to 6 mills and 20 years' duration.
- Discretionary Local Effort Millage - optional property tax levied to fund school district operations; maximum limit set annually by the Legislature.
- Required Local Effort Millage - mandatory property tax levied by school districts as local contribution for the Florida Education Finance Program (FEFP). Required Local Effort Millage rates are certified annually by the Department of Education based on a state total determined by the Legislature and may not exceed 90 percent of a district's FEFP entitlement.

OBJECT

An accounting term used to describe the service or commodity obtained as a result of a specific expenditure. It is the lowest and most detailed level of classification of an account strip.

OPERATING REVENUE

Income from taxes, fees charged for services, interest earnings and grant revenues that is used to pay for ongoing, day-to-day operations.

PER STUDENT FTE (ALLOCATION)

An appropriation given to each school and used to pay for such items as supplies and equipment. This amount is initially based on student enrollment during the first month of school.

PER STUDENT FTE (EXPENDITURE)

An accepted and commonly used norm to compare expenditures between school districts, state spending and national spending.

PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE (PPFAM)

Pursuant to 1011.62(4)(e) of Florida Statutes, the Prior Period Funding Adjustment Millage (PPFAM) offsets the unrealized Required Local Effort Millage (RLE) 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 a prior fiscal year or years. Districts are required to levy the PPFAM millage in addition to their RLE Millage and any discretionary millages.

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PROGRAM COST FACTORS (REFER TO FEFP 101 IN SECTION VII FOR CURRENT YEAR TABLE)

An index of costs or weights assigned to programs based on average cost of the program in the state. In most cases, a three-year average is used to determine this factor. However, in cases where a decline in a program cost factor has occurred in each of the three years, then a two-year average is used. Cost factors are used in the FEFP equation to determine each school district's funding. The number of unweighted student FTE in each of the educational programs is multiplied by program cost factors in order to obtain weighted FTE.

PRORATION

A division or distribution of funding on the basis of proportion. The State of Florida typically prorates funding for school districts due to a lack of available state funding. State prorations have occurred in past fiscal years. The District prepares for a state proration by setting aside a portion of current year funding in a reserve.

PUBLIC EDUCATION AND CAPITAL OUTLAY (PECO) - GROSS UTILITIES TAX

Funds that may be used for new construction sites, site improvements, furniture and equipment, and in other educational areas that primarily serve the instructional program of the District. These funds may not be used for athletics or playgrounds.

PURCHASE ORDER

A document issued to a vendor that shows what is being purchased by a school district, the amount of the purchase, the fund from which the purchase is being made, an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated personnel responsible for approving the order of goods. It encumbers the obligation by restricting all or part of the related appropriation.

PURCHASED SERVICES

Personal services rendered by personnel who are not on the payroll of the school system and other services that may be purchased by the school system.

QUALIFIED ZONE ACADEMY BONDS (QZAB)

QZABs are financial instruments that provide a different kind of subsidy in the form of tax credit to a bank or other financial institution that holds the QZABs. The approved QZAB program is one in which states or local governments are authorized to issue qualified zone academy bonds for the use by a qualified zone academy. Florida will allocate QZAB authority amounts to eligible school district Qualified Zone Academy projects, but will not issue QZAB bonds.

REDBOOK

See Financial and Program Cost Accounting and Reporting for Florida Schools.

REQUIRED LOCAL EFFORT (RLE)

Refer to FEFP 101 in SECTION VII.

RESERVE

An account used to indicate that a portion of fund balance is restricted for a specific purpose. These funds that are set aside in a school district budget provide for estimated or unexpected future expenditures or to offset future losses, working capital, or other purposes. See Contingency.

SCHOOL DISTRICT TERMS

REVENUE

Additions to the assets of a fund during a fiscal period that is available to finance the fund's expenditures during the fiscal period. These monies are used to operate a system of schools within a district. Sources of revenues are usually categorized by agency source - federal, state and local.

- Non-recurring Revenue - funding received in one fiscal year which may or may not be provided in the future.
- Recurring Revenue - funding received on a regular basis.

ROLLBACK RATE

A property tax rate for the current year, which would yield the same amount of revenue as, was raised by the previous year's property tax rate.

SAFE SCHOOLS ALLOCATION

Refer to FEFP 101 in SECTION VII.

SALARIES

Total expenditures for hourly, daily, and monthly wages, including supplements, overtime and sick pay.

SALARY SCHEDULE

A matrix of established pay grades based on position titles, levels of education, years of experience and/or certain performance factors.

SALE OF ASSETS

Revenue from the sale of scrap materials and worn-out or obsolete equipment declared surplus to the needs of the school system.

SCHOOL INTERNAL FUNDS (SCHOOL ACTIVITY FUNDS)

Funds collected and disbursed by school personnel for the benefit of the school or a school sponsored activity. These funds are accounted for by each individual school, are separately audited but are included as a Special Revenue Fund of the District since the adoption of GASB 84.

SCHOOL RECOGNITION PROGRAM

Created by the Florida Legislature in 1997, this program provides public recognition and financial awards to schools that have sustained high student performance or schools that demonstrate substantial improvement in student performance on the Florida Standards Assessment (FSA). Funds may be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance (Section 1008.36(5), F.S.).

SCHOOLS AND LIBRARIES (E-RATE) PROGRAM

Mandated by Congress in 1996 and implemented by the Federal Communications Commission (FCC) in 1997, this program makes telecommunications and information services more affordable for eligible schools and libraries by providing discounts funded by the Universal Service Fund (USF). All telecommunications service providers must contribute to the federal USF based on a percentage of their interstate and international end-user telecommunications revenues.

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SELF-INSURED RETENTION (SIR)

A specified amount, usually in a liability insurance policy, that the insured must pay before the insurance company (insurer) pays. It is not the same as a deductible, which is subtracted from a policy's limits.

SPARSITY SUPPLEMENT

Refer to FEFP 101 in SECTION VII.

SPECIAL REVENUE FUNDS

These funds account for and report the proceeds of specific revenue sources that are restricted or committed to expenditures for specified purposes other than debt service or capital projects. Special revenue funds should not be used to account for resources held in trust for individuals, private organizations, or other Governments. The District School Board of Collier County has three types of special revenue funds: State/Federal Grants, School Activity Funds and Nutrition Services.

STRATEGIC RESERVE

Funds set aside by Board policy to sustain day-to-day operations of the District in case of a disaster or other financial emergency. The Strategic Reserves may be expended only by an affirmative vote by four (4) Board Members.

STUDENT TRANSPORTATION SERVICES

Activities involved with the conveyance of students to and from school activities, as provided by state law. This includes trips between home and school, or other school outings.

SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)

Refer to FEFP 101 in SECTION VII.

TAX ROLL

The certification of appraised property values conducted annually by the Department of Revenue; used as the basis of calculation for funding the Florida Education Finance Program.

TAXABLE VALUE

Amount used to calculate taxes for all taxing authorities. This amount is a percentage of the assessor's appraisal according to a state-prescribed formula, after any exemptions are applied.

TAXES

Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TEACHERS CLASSROOM SUPPLY ALLOCATION (PREVIOUSLY KNOWN AS TEACHER LEAD PROGRAM)

Refer to FEFP 101 in SECTION VII.

TEACHERS SALARY INCREASE ALLOCATION

Refer to FEFP 101 in SECTION VII.

TITLE I

A federal program that ensures all disadvantaged children in low income communities have a fair and equal opportunity to obtain a high quality education and reach, at a minimum, proficiency on challenging State

SCHOOL DISTRICT TERMS

academic achievement standards and State academic assessments. Previously known as Chapter 1.

TRANSFERS

Amounts distributed from one fund to finance activities in another fund. Transfers are shown as an expenditure in the originating fund and revenue in the receiving fund.

TRUTH-IN-MILLAGE (TRIM)

The Truth-in-Millage Act of 1980 requires taxing authorities to inform taxpayers which governmental entity is responsible for the taxes levied, and the tax liability amount they owe to each taxing entity. The Truth-in-Millage process starts with the certification of property values by the Property Appraiser and continues through the mailing of the TRIM notices in the fall of each year (August/September). The law requires a series of public hearings to be held for open discussion of budget and millage rates of taxing authorities.

TURNAROUND

Refer to FEFP 101 in SECTION VII.

VOLUNTARY PRE-KINDERGARTEN (VPK)

A free, voluntary pre-kindergarten program designed to prepare four year olds for kindergarten and build the foundation for their educational success. This program is voluntary for both children and providers. Public, private and faith-based providers are eligible to deliver the program as long as they meet the minimum standards required by law.

WORKFORCE DEVELOPMENT EDUCATION

Adult postsecondary vocational and adult general education programs have been funded through Workforce Development since 1997-98. All students of this type are reported through Workforce Development Information System (WDIS). This funding exists outside the Florida Education Finance Program (FEFP).

ACRONYMS

ACRONYM	NAME
AICE	Advanced International Certificate of Education
AFR	Annual Finance Report
AP	Advanced Placement
BSA	Base Student Allocation
CAPE	Career and Professional Academy
CO&DS	Capital Outlay and Debt Service
COPS	Certificates of Participation
CSR	Class Size Reduction
DCD	District Cost Differential
DJJ	Department of Juvenile Justice
DOE	Department of Education
DOR	Department of Revenue
ELL	English Language Learners
ESE	Exceptional Student Education
FEFP	Florida Education Finance Program
FPLI	Florida Price Level Index
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year
GASB	Governmental Accounting Standard Board
IDEA	Individuals with Disabilities Education Act
PECO	Public Education Capital Outlay
PPFAM	Prior Period Funding Adjustment Millage
QZAB	Qualified Zone Academy Bonds
RLE	Required Local Effort
SAC	School Advisory Council
SAI	Supplemental Academic Instruction
SIR	Self-Insured Retention
TRIM	Truth in Millage
UFTE	Unweighted Full-Time Equivalent
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full-Time Equivalent