

**VI. OFFICIAL DOCUMENTS**

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 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  
 TENTATIVE 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, 2021, AND ENDING JUNE 30, 2022.

WHEREAS, section 1011.04, Florida Statutes, 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, section 1011.71, Florida Statutes, 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:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>109,231,304,563</u>	Required Local Effort	\$ <u>276,940,680</u>	<u>2.6410</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0.0000</u> mills <small>s. 1011.62(4)(c), F.S.</small>
	Total Required Millage	\$ <u>276,940,680</u>	<u>2.6410</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>109,231,304,563</u>	Discretionary Operating	\$ <u>78,436,815</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>109,231,304,563</u>	Additional Operating	\$ <u>36,701,718</u>	<u>0.3500</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>          </u> mills <small>s. 1011.73(1), F.S.</small>

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>109,231,304,563</u>	Local Capital Improvement	\$ <u>120,591,360</u>	<u>1.1500</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.36 PERCENT.

\_\_\_\_\_  
Signature of District School Superintendent

July 27, 2021  
Date of Signature

**THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY**

**TENTATIVE BUDGET RESOLUTION NO. 2  
2021-2022**

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE TENTATIVE BUDGET FOR FISCAL YEAR 2021-2022.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on July 27, 2021, in full compliance with Chapters 200 and 1011, Florida Statutes, considered and approved Tentative millage rates necessary to fund the Tentative Budget for the fiscal year July 1, 2021 to June 30, 2022; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2021-2022.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling \$ 1,283,825,463 as shown below are adopted, as the Tentative Budget for The District School Board Of Collier County for the fiscal year July 1, 2021 to June 30, 2022.

General Fund	\$610,757,440
Debt Service	43,071,193
Capital Projects	394,430,429
Special Revenues	102,889,498
Nutrition Services	34,128,575
Internal Services	<u>98,548,328</u>
<b>Total</b>	<b><u>\$1,283,825,463</u></b>

\_\_\_\_\_  
Superintendent

July 27, 2021  
\_\_\_\_\_  
Date of Signature



# CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2021	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	\$	106,858,649,385	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,372,562,534	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	92,644	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	109,231,304,563	(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.)	\$	2,363,497,580	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	106,867,806,983	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	103,789,079,688	(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)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/24/2021 1:25 PM		

**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>	2.7680	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>	\$	287,288,173	(11)			
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	233,317,851	(12)			
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	520,606,024	(13)			
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.6883	per \$1,000	(14)			
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1832	per \$1,000	(15)			
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	2.6410	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	(17)	
	1.1500	0.7480	0.0000	0.3500			
		Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.2480	per \$1,000	

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>	\$	288,479,875	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	245,551,973	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	534,031,848	(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>		-1.76 %	(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>		0.36 %	(22)
Final public budget hearing		Date :	Time :	Place :
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		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 :
	Title :		Contact Name And Contact Title :	
	DR. KAMELA PATTON, SUPERINTENDENT		ENAS KHALIL, COORDINATOR OF BUDGET	
	Mailing Address :		Physical Address :	
5775 OSCEOLA TRAIL		5775 OSCEOLA TRAIL		
City, State, Zip :		Phone Number :	Fax Number :	
NAPLES, FL34109		239/377-0032	239/377-0071	



2021-22 FEFP Second Calculation  
Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2021-22 Tax Roll <sup>1</sup>	2021 Required Local Effort (RLE) Millage Rate <sup>2</sup>	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	19,450,039,700	3.571	66,677,848	0.024	-	0.024
2 Baker	1,234,103,728	3.564	4,222,412	-	-	-
3 Bay	20,927,114,396	3.599	72,304,017	-	-	-
4 Bradford	1,187,127,236	3.665	4,176,788	-	-	-
5 Brevard	51,744,719,346	3.602	178,929,100	-	-	-
6 Broward	237,281,403,542	3.530	804,099,220	0.011	0.029	0.040
7 Calhoun	497,456,976	3.541	1,691,035	-	-	-
8 Charlotte	22,303,193,085	3.599	77,058,424	0.003	-	0.003
9 Citrus	12,327,027,812	3.563	42,164,352	0.006	-	0.006
10 Clay	14,393,742,499	3.521	48,653,153	0.006	-	0.006
11 Collier	109,231,304,563	2.641	276,940,680	-	-	-
12 Columbia	3,523,764,418	3.643	12,323,591	-	-	-
13 Miami-Dade	366,114,505,026	3.729	1,310,631,350	0.102	-	0.102
14 DeSoto	2,167,331,307	3.545	7,375,862	-	-	-
15 Dixie	629,901,938	3.628	2,193,873	-	-	-
16 Duval	85,200,472,649	3.560	291,181,135	-	-	-
17 Escambia	23,238,782,742	3.695	82,432,610	-	-	-
18 Flagler	12,009,996,238	3.617	41,702,550	-	-	-
19 Franklin	2,520,902,580	2.806	6,790,707	-	-	-
20 Gadsden	1,841,104,229	3.617	6,392,903	0.009	-	0.009
21 Gilchrist	1,042,420,693	3.552	3,554,571	-	-	-
22 Glades	836,590,452	3.617	2,904,910	0.002	-	0.002
23 Gulf	2,297,504,604	3.627	7,999,727	0.004	-	0.004
24 Hamilton	1,062,504,434	3.523	3,593,475	-	-	-
25 Hardee	1,980,572,341	3.571	6,789,719	-	-	-
26 Hendry	2,927,344,418	3.553	9,984,821	-	-	-
27 Hernando	12,325,775,216	3.529	41,757,754	-	-	-
28 Highlands	6,185,523,853	3.631	21,561,252	-	-	-
29 Hillsborough	132,466,639,274	3.581	455,388,514	0.020	-	0.020
30 Holmes	564,232,590	3.591	1,945,113	0.011	-	0.011
31 Indian River	21,931,594,268	3.520	74,111,243	-	-	-
32 Jackson	1,897,616,261	3.730	6,794,984	-	-	-
33 Jefferson	779,304,741	3.617	2,705,995	-	-	-
34 Lafayette	319,411,913	3.424	1,049,920	0.010	-	0.010
35 Lake	29,437,846,012	3.585	101,313,291	0.009	-	0.009
36 Lee	104,783,192,492	3.642	366,355,572	0.001	-	0.001
37 Leon	20,984,168,466	3.595	72,420,562	0.033	-	0.033
38 Levy	2,534,572,204	3.627	8,825,178	-	-	-
39 Liberty	333,010,674	3.516	1,124,031	0.004	-	0.004
40 Madison	868,640,178	3.592	2,995,349	-	-	-
41 Manatee	47,561,332,473	3.628	165,650,414	-	-	-
42 Marion	24,621,207,526	3.642	86,083,620	0.013	-	0.013
43 Martin	26,662,980,446	3.566	91,276,981	0.009	-	0.009
44 Monroe	34,206,781,366	1.486	48,798,026	-	-	-
45 Nassau	12,037,222,805	3.617	41,797,089	0.015	-	0.015
46 Okaloosa	22,582,918,750	3.695	80,106,129	-	-	-
47 Okeechobee	3,566,383,399	3.595	12,308,302	-	-	-
48 Orange	172,054,493,169	3.486	575,790,685	0.003	-	0.003
49 Osceola	36,507,101,648	3.639	127,535,369	0.010	-	0.010
50 Palm Beach	234,880,832,408	3.621	816,483,354	0.006	-	0.006
51 Pasco	39,210,563,613	3.562	134,081,306	-	-	-
52 Pinellas	106,042,089,211	3.577	364,140,051	-	-	-
53 Polk	48,706,408,048	3.581	167,440,941	-	-	-
54 Putnam	5,226,110,046	3.532	17,720,276	-	-	-
55 St. Johns	37,077,961,902	3.564	126,860,022	-	-	-
56 St. Lucie	28,976,198,885	3.592	99,919,206	0.013	-	0.013
57 Santa Rosa	13,725,721,786	3.656	48,173,989	-	-	-
58 Sarasota	74,590,082,549	3.447	246,827,534	0.014	-	0.014
59 Seminole	43,198,579,162	3.566	147,884,288	0.011	-	0.011
60 Sumter	16,621,377,521	2.898	46,242,002	-	-	-
61 Suwannee	2,184,384,494	3.734	7,830,232	-	-	-
62 Taylor	1,783,079,392	3.582	6,131,511	-	-	-
63 Union	309,339,491	3.705	1,100,259	-	-	-
64 Volusia	47,552,413,610	3.549	162,012,975	0.005	-	0.005
65 Wakulla	1,724,421,599	3.624	5,999,332	-	-	-
66 Walton	27,089,595,978	2.143	55,730,884	-	-	-
67 Washington	1,106,044,630	3.698	3,926,547	-	-	-
Total	2,443,188,085,001	3.606	8,218,968,915			

1. Certified by the Department of Revenue on July 13, 2021.  
2. State average millage rate is 3.606.



**VII. FLORIDA EDUCATION FINANCE PROGRAM**

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# FLORIDA EDUCATION FINANCE PROGRAM 101

## INTRODUCTION

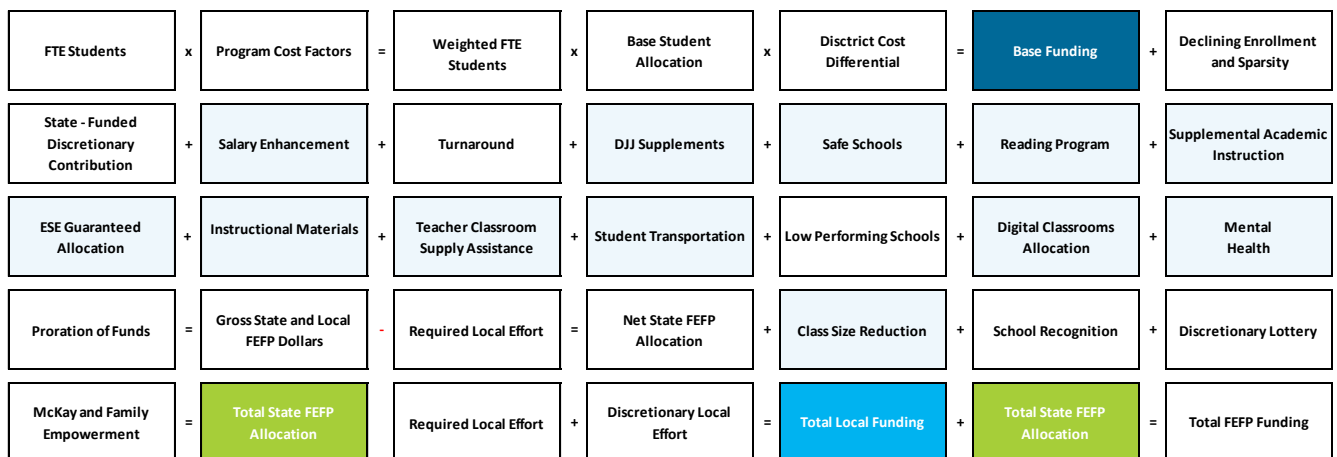
*"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure,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

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

# FLORIDA EDUCATION FINANCE PROGRAM 101

## 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).

	<b>2021-2022 Cost Factor</b>
<b>Group 1. Basic Programs</b>	
A. Basic Education Grades K-3	1.126
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	1.010
<b>Group 2. Special Programs for At-Risk Students</b>	
A. ESOL/Intensive English Grades K-12	1.199
<b>Group 3. Special Programs for Exceptional Students</b>	
A. ESE Support Level IV	3.648
B. ESE Support Level V	5.340
<b>Group 4. Special Programs for Career Education (9-12)</b>	
A. Career Education Grades 9-12	1.010

## 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

# FLORIDA EDUCATION FINANCE PROGRAM 101

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.

## 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, F.S.
- No more than 20% of the Digital Classrooms Allocation may be used to provide 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 Commissioner of Education shall annually compute for each district the current year's district cost differential. The district cost differential shall be calculated by adding each district's price level index as published in the Florida Price Level Index for the most recent three years and dividing the resulting sum by three. The result for each district shall be multiplied by 0.008 and to the resulting product shall be added 0.200; the sum thus obtained shall be the cost differential for that district for that year.

## 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.

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# FLORIDA EDUCATION FINANCE PROGRAM 101

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## **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 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**

This allocation is a calculation of additional full-time equivalent membership based on successful completion of a career-themed course pursuant to ss. 1003.491, 1003.492, and 1003.493, or courses with embedded CAPE industry certifications or CAPE Digital Tool certificates, and issuance of industry certification identified on the CAPE Industry Certification Funding List pursuant to rules adopted by the State Board of Education or CAPE Digital Tool certificates pursuant to s. 1003.4203.

## **MENTAL HEALTH ASSISTANCE ALLOCATION**

The mental health assistance allocation was created to provide funding to assist school districts in establishing or expanding school-based mental health care; train educators and other school staff in detecting and responding to mental health issues; and connect children, youth and families who may experience behavioral health issues with appropriate services. These funds shall be allocated annually in the General Appropriations Act or other law to each eligible school district. Charter schools that submit a plan separate from the school district are entitled to a proportionate share of district funding. The allocated funds may not supplant funds that are provided for this purpose from other operating funds and may not be used to increase salaries or provide bonuses. School districts are encouraged to maximize third-party health insurance benefits and Medicaid claiming for services, where appropriate. The school district must develop and submit a detailed plan outlining the local program and planned expenditures to the district school board for approval. This plan must include all district schools, including charter schools, unless a charter school elects to submit a plan independently from the school.

# FLORIDA EDUCATION FINANCE PROGRAM 101

## 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 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 Florida 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.

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# FLORIDA EDUCATION FINANCE PROGRAM 101

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## 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 of \$250,000, the amount provided in the General Appropriations Act. Of the remaining balance of the Safe Schools allocation, one-third shall be allocated to school districts based on the most recent official Florida Crime Index provided by the Florida Department of Law Enforcement and two-thirds shall be allocated based on each school district's proportionate share of the state's 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.

## 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.



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# FLORIDA EDUCATION FINANCE PROGRAM 101

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## 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 1<sup>st</sup> 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**

VIII. GLOSSARY AND ACRONYMS

VIII. GLOSSARY AND ACRONYMS

VIII. GLOSSARY AND ACRONYMS

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# SCHOOL DISTRICT TERMS

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## **AD VALOREM TAX**

A tax levied on the assessed value (net of exemptions) of real and personal property, commonly referred to as property taxes. The amount of tax is based on the property's value and is determined by multiplying the taxable assessed value of the property by the millage rate. The millage rate of taxation is based on \$1 for every \$1,000 of assessed property value.

## **ADMINISTRATION**

Activities whose main purpose is the general regulation, direction, and control of the affairs of the school system. The administration is responsible for providing instructional leadership and developing, implementing, and evaluating school district policies.

## **ADVANCED INTERNATIONAL CERTIFICATE OF EDUCATION (AICE)**

AICE is an international Cambridge University curriculum and exam system for secondary students, offering students the opportunity to tailor their studies to their individual interests, abilities, and future plans.

See FEFP 101, SECTION VII.

[REVISED FY21 Section I Budget at a Glance TENTATIVE.xlsx \(collierschools.com\)](#)

## **ADVANCED PLACEMENT (AP)**

A program created by the College Board that offers high school students college-level curricula and examinations for which college course credit may be granted to students who obtain high scores on the AP exams.

See FEFP 101, Section VII.

[REVISED FY21 Section I Budget at a Glance TENTATIVE.xlsx \(collierschools.com\)](#)

## **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**

The value placed on a given real estate property by the County Property Appraiser, 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 a specific date.

## **BASE STUDENT ALLOCATION (BSA)**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **BONDED DEBT**

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

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# SCHOOL DISTRICT TERMS

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## **BUDGET**

A financial plan for the operation of a school district, outlining the estimates of proposed funding sources and expenditures for a fiscal year, which is established to meet the goals of the district.

- **Adopted Budget:** the budget formally adopted by the school board after a final public hearing in September and submitted to the Florida Department of Education for approval. It serves as the approved financial plan for the operation 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 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 the 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)**

A “career and professional academy” is a research-based program that integrates a rigorous academic curriculum with an industry-specific curriculum aligned directly to priority workforce needs established by the local workforce development board or the Department of Economic Opportunity.

Refer to FEFP, title XLVIII, Ch 1003, sec. 493. <https://www.flsenate.gov/Laws/Statutes/2020/1003.493>

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **CAPITAL OUTLAY**

Expenditures for equipment, vehicles, machinery, etc. with a value equal to or greater than \$1,000 that result in the acquisition of or addition to fixed assets.

## **CAPITAL OUTLAY AND DEBT SERVICE (CO&DS)**

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

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# SCHOOL DISTRICT TERMS

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## **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 that are used to account for financial resources to be used for the acquisition or construction of major capital facilities and equipment. There are statutory and regulatory restrictions on the use of these funds.

## **CARRY FORWARD**

Unspent budget funds brought forward from the prior year available for use in the next fiscal year for schools, projects, and specific purposes.

## **CATEGORICAL PROGRAMS**

Specific educational programs or initiatives set forth by the State for which state funding allocations are earmarked.

See FEP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEP%20101.pdf>

## **CERTIFICATES OF PARTICIPATION (COP)**

A form of lease-purchase agreement whereby the cost of a major capital expenditure can be spread over a pre-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 assessed tax value (less exemptions) that is certified by the County Property Appraiser and used to calculate property taxes due to the State Department of Revenue.

## **CHARTER SCHOOLS**

Charter schools are public schools authorized as part of Florida's program of public education that operate under a performance contract with the local school board. 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)**

See FEP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEP%20101.pdf>

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# SCHOOL DISTRICT TERMS

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## **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, principal and interest obligations arising from the issuance of bonds or other forms of general long-term debt.

## **DECLINING ENROLLMENT SUPPLEMENT**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **DEFICIT (DEFICIT SPENDING)**

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

## **DEPARTMENT**

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

## **FLORIDA DEPARTMENT OF EDUCATION (FLDOE)**

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, 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 government financial aid for education, administers the distribution of those funds, and monitors their use. In addition, the FLDOE enforces rules and regulations put in place to ensure equal access to education for every individual.

## **FLORIDA DEPARTMENT OF REVENUE (FLDOR)**

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 FLDOR is to oversee Florida's property tax system to ensure accuracy, uniformity, and fairness in property valuation.

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# SCHOOL DISTRICT TERMS

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## **DIGITAL CLASSROOMS**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **DISCRETIONARY MILLAGE**

A tax levied by local school boards but set by the Legislature as part of the Florida Education Finance Program (FEFP). The Legislature establishes the maximum millage that each school district can levy each year.

## **DISTRICT COST DIFFERENTIAL (DCD)**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **DISTRICT SCHOOL BOARD OF COLLIER COUNTY (DSBCC)**

The elected body created in compliance with Florida State law and vested by the Florida Constitution with the responsibility to operate, control, and supervise all free public schools within the district. It exercises all powers and duties assigned by law, operating also under the regulation of the Florida Board of Education.

## **EMPLOYEE (OR FRINGE) BENEFITS**

Contributions made by a school district to meet commitments or obligations for employees' benefits beyond salaries and wages, including the district's share of costs for social security taxes, health and life insurance, and pension plans.

## **ENCUMBRANCES**

Legal obligations in the form of a purchase order, contract, or formal agreement to pay for goods or services at a later date. In budgetary accounting, encumbrances are recorded as a reduction of available appropriations to ensure that when the contract is fulfilled, and funds are 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 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 or developmentally delayed.

# SCHOOL DISTRICT TERMS

## **EXCEPTIONAL STUDENT EDUCATION GUARANTEED ALLOCATION**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **EXPENDITURES**

The amount of money paid or obligated to be paid, for current expenses, 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 relates to an ongoing obligation for anticipated, routine costs with a regular payment pattern.

## **FEDERAL REVENUE**

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

## **FEFP EQUATION**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

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

A manual adapted from the Florida Department of Education providing 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 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**

Assets such as land, buildings, improvements, machinery, furniture, and equipment which have a useful life greater than one year and a value equal to or greater than \$1,000. The term “*fixed*” denotes the probability or intent to continue use or possession of the asset and does not indicate immobility of the asset.

## **FLORIDA EDUCATION 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.



# SCHOOL DISTRICT TERMS

## **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.

## **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 an *FTE unit* is equal to an individual working the full number of daily allotted hours for the required workdays 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. Part-time positions may be 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**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **FTE - WEIGHTED (WFTE)**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **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 a governmental fund's current assets and current liabilities in at fiscal year end. Florida law requires school districts to have certain levels of fund balance to maintain fiscal stability.

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# SCHOOL DISTRICT TERMS

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## **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 on 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 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, 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**

An industry recognized third-party or governing board administered assessment, examination or licensure that measures occupational competency and validates knowledge base and skills that shows students have mastery in a particular industry.

## **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.

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# SCHOOL DISTRICT TERMS

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## **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 replacement 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 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 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. FLDOE McKay Scholarship Program FAQs: <https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/mckay/mckay-faqs.shtml#13486>

## **MENTAL HEALTH ASSISTANCE ALLOCATION**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **MILL**

The rate of taxation based on dollars per thousand of assessed taxable value. A mill is one-tenth of a cent (\$.001), one thousandth of one dollar or \$1 for every \$1,000 of taxable value.

## **MILLAGE RATE**

The ad valorem tax rate, expressed in mills, to be paid on each dollar of a property's assessed taxable value that is 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.

# SCHOOL DISTRICT TERMS

## **MINIMUM GUARANTEE**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **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 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 millage.

## **COST FACTORS/WEIGHTED FTE**

An index of costs or weights assigned to programs based on the 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 to obtain weighted FTE.

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **PRORATION**

A division or distribution of funding based on a 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.

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# SCHOOL DISTRICT TERMS

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## **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 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.

<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.stml>

## **REQUIRED LOCAL EFFORT (RLE)**

See FEP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEP%20101.pdf>

## **RESERVE**

Money or a portion of the fund balance set aside or restricted for a future use or a specific purpose. Funds that are reserved in a school district budget may provide for estimated or unexpected future expenditures or to offset future losses, working capital, or other purposes.

## **REVENUE**

Additions to the assets of a fund that are 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 revenue 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 raised by the previous year's property tax rate.

## **SAFE SCHOOLS ALLOCATION**

See FEP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEP%20101.pdf>

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# SCHOOL DISTRICT TERMS

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## **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 school individually and are separately audited but are included in the financial statements of the school district as a special revenue fund since the adoption of GASB 84 in 2019.

## **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.

## **SELF-INSURED RETENTION (SIR)**

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

## **SPARSITY SUPPLEMENT**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **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.

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# SCHOOL DISTRICT TERMS

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## **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. 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)**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **TAX ROLL**

The certification of appraised property values conducted annually by the Florida 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 to fund services performed for the common benefit.

## **TEACHERS CLASSROOM SUPPLY ASSISTANCE PROGRAM (PREVIOUSLY KNOWN AS TEACHER LEAD PROGRAM)**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **TEACHER SALARY INCREASE ALLOCATION**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

## **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 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

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## SCHOOL DISTRICT TERMS

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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**

See FEFP 101, SECTION VII.

<https://www.collierschools.com/cms/lib/FL01903251/Centricity/domain/86/budget%20dept%20main%20page/FEFP%20101.pdf>

### **VOLUNTARY PRE-KINDERGARTEN (VPK)**

A free, voluntary pre-kindergarten program designed to prepare a four-year-old 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, provided 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
GAA	General Appropriations Act
GASB	Governmental Accounting Standards 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