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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
 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, 2023, AND ENDING JUNE 30, 2024.

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>165,332,106,903</u>	Required Local Effort	\$ <u>323,627,679</u>	<u>2.0390</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>793,594</u>	<u>0.0050</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>324,421,273</u>	<u>2.0440</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>165,332,106,903</u>	Discretionary Operating	\$ <u>118,721,679</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>165,332,106,903</u>	Additional Operating	\$ <u>55,551,588</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>0</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>165,332,106,903</u>	Local Capital Improvement	\$ <u>182,526,646</u>	<u>1.1500</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
\$ _____	_____	\$ _____	<u> </u> mills <small>s. 1010.40, F.S.</small>
	_____	\$ _____	<u> </u> mills <small>s. 1011.74, F.S.</small>
	_____	\$ _____	<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 10.66 PERCENT.

STATE OF FLORIDA

COUNTY OF COLLIER

I, Dr. Leslie C. Ricciardelli, 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 11, 2023.

Signature of District School Superintendent

September 11, 2023
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
2023-2024

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-2024.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on September 11, 2023, 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, 2023 to June 30, 2024; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-2024.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling \$ 1,568,517,137 as shown below are adopted, as the Final Budget for The District School Board Of Collier County for the fiscal year July 1, 2023 to June 30, 2024.

General Fund	\$777,368,353
Debt Service	38,769,282
Capital Projects	483,992,643
Special Revenues	110,454,097
Nutrition Services	41,387,776
Internal Services	<u>116,544,986</u>
Total	<u>\$1,568,517,137</u>

Superintendent

September 11, 2023

Date of Signature



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2023	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	\$	162,499,953,320	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,832,068,216	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	85,367	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	165,332,106,903	(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.)	\$	2,486,671,858	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	162,845,435,045	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	141,644,387,437	(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		6/29/2023 9:05 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>	2.2110	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>	\$	313,175,741	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	318,416,583	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	631,592,324	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	1.9231	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.9553	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	2.0440	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.1500	0.7480	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)

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 337,938,827	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 371,666,576	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 709,605,403	(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>	6.29 %	(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>	10.66 %	(22)

Final public budget hearing	Date : 9/11/2023	Time : 5:05 PM	Place : 5775 Osceola Trail, Naples, FL 34109
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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 : Electronically Certified by Taxing Authority		Date : 7/31/2023 6:38 PM	
	Title : DR. LESLIE C. RICCIARDELLI, SUPERINTENDENT		Contact Name And Contact Title : ANDREW PETERSON, SENIOR DIRECTOR OF BUDGET	
	Mailing Address : 5775 OSCEOLA TRAIL		Physical Address : 5775 OSCEOLA TRAIL	
	City, State, Zip : NAPLES, FL 34109		Phone Number : 239/377-0036	Fax Number : 239/377-0071

Florida Department of Education
 2023-24 FEFP Second Calculation
 Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2023-24 Tax Roll ¹	2023 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	24,931,143,421	3.137	75,080,637	0.047	-	0.047
2 Baker	1,599,032,703	3.173	4,870,782	-	-	-
3 Bay	30,893,805,547	3.235	95,943,803	-	-	-
4 Bradford	1,474,173,619	3.186	4,508,848	-	-	-
5 Brevard	69,810,209,402	3.135	210,100,806	-	-	-
6 Broward	302,358,426,389	3.156	916,073,466	0.022	-	0.022
7 Calhoun	566,756,429	3.029	1,648,037	-	-	-
8 Charlotte	32,928,598,758	3.225	101,946,942	-	-	-
9 Citrus	15,763,824,919	3.192	48,305,404	0.004	-	0.004
10 Clay	19,176,265,443	3.151	58,007,436	0.005	-	0.005
11 Collier	165,332,106,903	2.039	323,627,679	0.005	-	0.005
12 Columbia	4,458,452,373	3.217	13,769,128	-	-	-
13 Miami-Dade	509,432,962,106	3.242	1,585,518,397	0.076	-	0.076
14 DeSoto	2,608,954,243	3.085	7,726,679	-	-	-
15 Dixie	817,889,731	3.233	2,538,468	-	-	-
16 Duval	113,015,991,404	3.183	345,340,705	-	-	-
17 Escambia	31,547,956,943	3.177	96,218,745	0.005	-	0.005
18 Flagler	16,745,976,490	3.155	50,720,214	-	-	-
19 Franklin	3,802,480,510	2.004	7,315,364	-	-	-
20 Gadsden	2,493,147,575	3.201	7,661,343	0.014	-	0.014
21 Gilchrist	1,302,130,324	3.217	4,021,395	-	-	-
22 Glades	1,167,567,097	3.108	3,483,647	0.024	-	0.024
23 Gulf	3,993,358,832	3.188	12,221,595	0.002	-	0.002
24 Hamilton	1,267,286,209	3.102	3,773,877	-	-	-
25 Hardee	2,785,344,783	3.156	8,438,926	-	-	-
26 Hendry	4,499,197,225	3.006	12,983,603	-	-	-
27 Hernando	17,941,689,644	3.092	53,256,676	-	-	-
28 Highlands	8,539,319,511	3.189	26,142,614	-	-	-
29 Hillsborough	173,779,587,516	3.131	522,339,733	0.021	-	0.021
30 Holmes	668,021,853	2.963	1,900,175	0.007	-	0.007
31 Indian River	30,300,456,410	3.157	91,832,199	0.006	-	0.006
32 Jackson	2,376,321,135	3.174	7,240,746	-	-	-
33 Jefferson	1,178,735,763	3.131	3,542,997	-	-	-
34 Lafayette	385,306,334	3.068	1,134,835	-	-	-
35 Lake	39,595,470,492	3.201	121,675,297	0.007	-	0.007
36 Lee	145,086,194,440	3.164	440,690,610	0.018	-	0.018
37 Leon	24,929,924,768	3.199	76,560,796	0.017	-	0.017
38 Levy	3,370,920,603	3.195	10,339,288	-	-	-
39 Liberty	378,254,891	3.032	1,100,994	-	-	-
40 Madison	1,286,493,744	3.186	3,934,818	-	-	-
41 Manatee	72,173,995,678	3.172	219,778,478	0.001	-	0.001
42 Marion	34,911,994,670	3.177	106,478,791	0.014	-	0.014
43 Martin	35,530,224,620	3.195	108,978,305	-	-	-
44 Monroe	52,341,975,509	1.086	54,569,650	-	0.012	0.012
45 Nassau	16,902,633,949	3.212	52,119,610	-	-	-
46 Okaloosa	30,390,733,381	3.229	94,206,411	-	-	-
47 Okeechobee	4,573,998,859	3.141	13,792,253	-	-	-
48 Orange	226,997,717,030	3.159	688,402,357	0.014	-	0.014
49 Osceola	53,319,961,758	3.244	166,051,158	0.012	-	0.012
50 Palm Beach	332,828,757,631	3.201	1,022,769,459	0.008	-	0.008
51 Pasco	54,867,526,866	3.201	168,605,715	-	-	-
52 Pinellas	140,322,662,036	3.189	429,589,410	0.001	-	0.001
53 Polk	69,492,250,246	3.160	210,811,690	-	-	-
54 Putnam	7,482,717,800	3.115	22,376,319	-	-	-
55 St. Johns	54,218,088,600	3.160	164,475,994	0.002	-	0.002
56 St. Lucie	42,603,055,308	3.143	128,545,347	0.021	-	0.021
57 Santa Rosa	18,550,500,490	3.198	56,951,521	-	-	-
58 Sarasota	107,921,659,624	2.924	302,940,415	0.008	-	0.008
59 Seminole	54,992,991,347	3.122	164,820,594	0.008	-	0.008
60 Sumter	22,622,573,390	2.759	59,919,053	-	-	-
61 Suwannee	2,877,565,792	3.232	8,928,281	-	-	-
62 Taylor	2,328,432,570	3.209	7,173,063	-	-	-
63 Union	393,724,576	3.167	1,197,049	0.004	-	0.004
64 Volusia	63,446,521,739	3.159	192,410,460	0.002	-	0.002
65 Wakulla	2,700,744,227	3.160	8,192,978	0.011	-	0.011
66 Walton	46,385,960,816	1.611	71,738,672	0.001	-	0.001
67 Washington	1,418,314,747	3.229	4,396,549	-	-	-
Total	3,367,187,019,741	3.189	9,893,757,286			

1. Certified by the Department of Revenue on July 18, 2023.
 2. State average millage rate is 3.189.

District	2023 School Taxable Value	Unequalized Required Local Effort	Gross State & Local FEFP	90% Gross State & Local FEFP	Unequalized RLE Amount Above 90% FEFP	Equalized or Average Millage	Less: Millage to 90%	2022-23 Adjusted RLE Millage	2023-24 Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	24,931,143,421	75,080,637	217,909,945	196,118,951	0	3.137	0.000	3.137	75,080,637
2 Baker	1,599,032,703	4,870,782	36,927,545	33,234,791	0	3.173	0.000	3.173	4,870,782
3 Bay	30,893,805,547	95,943,803	192,639,868	173,375,881	0	3.235	0.000	3.235	95,943,803
4 Bradford	1,474,173,619	4,508,848	24,457,276	22,011,548	0	3.186	0.000	3.186	4,508,848
5 Brevard	69,810,209,402	210,100,806	550,082,183	495,073,965	0	3.135	0.000	3.135	210,100,806
6 Broward	302,358,426,389	916,073,466	1,823,165,106	1,640,848,595	0	3.156	0.000	3.156	916,073,466
7 Calhoun	566,756,429	1,648,037	16,973,806	15,276,425	0	3.029	0.000	3.029	1,648,037
8 Charlotte	32,928,598,758	101,946,942	118,818,548	106,936,693	0	3.225	0.000	3.225	101,946,942
9 Citrus	15,763,824,919	48,305,404	111,549,308	100,394,377	0	3.192	0.000	3.192	48,305,404
10 Clay	19,176,265,443	58,007,436	288,863,775	259,977,398	0	3.151	0.000	3.151	58,007,436
11 Collier	165,332,106,903	514,725,142	359,671,624	323,704,462	191,020,680	3.243	1.204	2.039	323,627,679
12 Columbia	4,458,452,373	13,769,128	75,481,178	67,933,060	0	3.217	0.000	3.217	13,769,128
13 Dade	509,432,962,106	1,585,518,397	2,499,906,393	2,249,915,754	0	3.242	0.000	3.242	1,585,518,397
14 DeSoto	2,608,954,243	7,726,679	34,492,176	31,042,958	0	3.085	0.000	3.085	7,726,679
15 Dixie	817,889,731	2,538,468	16,533,971	14,880,574	0	3.233	0.000	3.233	2,538,468
16 Duval	113,015,991,404	345,340,705	967,884,482	871,096,034	0	3.183	0.000	3.183	345,340,705
17 Escambia	31,547,956,943	96,218,745	277,474,167	249,726,750	0	3.177	0.000	3.177	96,218,745
18 Flagler	16,745,976,490	50,720,214	95,276,056	85,748,450	0	3.155	0.000	3.155	50,720,214
19 Franklin	3,802,480,510	11,962,299	8,130,129	7,317,116	4,645,183	3.277	1.273	2.004	7,315,364
20 Gadsden	2,493,147,575	7,661,343	34,325,620	30,893,058	0	3.201	0.000	3.201	7,661,343
21 Gilchrist	1,302,130,324	4,021,395	23,911,752	21,520,577	0	3.217	0.000	3.217	4,021,395
22 Glades	1,167,567,097	3,483,647	14,882,649	13,394,384	0	3.108	0.000	3.108	3,483,647
23 Gulf	3,993,358,832	12,332,770	13,577,946	12,220,151	112,619	3.217	0.029	3.188	12,221,595
24 Hamilton	1,267,286,209	3,773,877	12,704,516	11,434,064	0	3.102	0.000	3.102	3,773,877
25 Hardee	2,785,344,783	8,438,926	35,079,260	31,571,334	0	3.156	0.000	3.156	8,438,926
26 Hendry	4,499,197,225	12,983,603	96,913,015	87,221,714	0	3.006	0.000	3.006	12,983,603
27 Hernando	17,941,689,644	53,256,676	183,722,158	165,349,942	0	3.092	0.000	3.092	53,256,676
28 Highlands	8,539,319,511	26,142,614	87,749,749	78,974,774	0	3.189	0.000	3.189	26,142,614
29 Hillsborough	173,779,587,516	522,339,733	1,631,557,305	1,468,401,575	0	3.131	0.000	3.131	522,339,733
30 Holmes	668,021,853	1,900,175	25,540,393	22,986,354	0	2.963	0.000	2.963	1,900,175
31 Indian River	30,300,456,410	91,832,199	115,875,898	104,288,308	0	3.157	0.000	3.157	91,832,199
32 Jackson	2,376,321,135	7,240,746	45,937,078	41,343,370	0	3.174	0.000	3.174	7,240,746
33 Jefferson	1,178,735,763	3,542,997	8,312,181	7,480,963	0	3.131	0.000	3.131	3,542,997
34 Lafayette	385,306,334	1,134,835	9,469,495	8,522,546	0	3.068	0.000	3.068	1,134,835
35 Lake	39,595,470,492	121,675,297	348,962,731	314,066,458	0	3.201	0.000	3.201	121,675,297
36 Lee	145,086,194,440	440,690,610	719,095,367	647,185,830	0	3.164	0.000	3.164	440,690,610
37 Leon	24,929,924,768	76,560,796	237,992,353	214,193,118	0	3.199	0.000	3.199	76,560,796
38 Levy	3,370,920,603	10,339,288	44,324,507	39,892,056	0	3.195	0.000	3.195	10,339,288
39 Liberty	378,254,891	1,100,994	10,957,093	9,861,384	0	3.032	0.000	3.032	1,100,994
40 Madison	1,286,493,744	3,934,818	17,875,878	16,088,290	0	3.186	0.000	3.186	3,934,818
41 Manatee	72,173,995,678	219,778,478	350,389,228	315,350,305	0	3.172	0.000	3.172	219,778,478
42 Marion	34,911,994,670	106,478,791	339,137,463	305,223,717	0	3.177	0.000	3.177	106,478,791
43 Martin	35,530,224,620	108,978,305	131,398,737	118,258,863	0	3.195	0.000	3.195	108,978,305
44 Monroe	52,341,975,509	162,151,253	60,635,345	54,571,811	107,579,442	3.227	2.141	1.086	54,569,650
45 Nassau	16,902,633,949	52,119,610	92,490,357	83,241,321	0	3.212	0.000	3.212	52,119,610
46 Okaloosa	30,390,733,381	94,206,411	235,687,278	212,118,550	0	3.229	0.000	3.229	94,206,411
47 Okeechobee	4,573,998,859	13,792,253	46,714,183	42,042,765	0	3.141	0.000	3.141	13,792,253
48 Orange	226,997,717,030	688,402,357	1,487,980,186	1,339,182,167	0	3.159	0.000	3.159	688,402,357
49 Osceola	53,319,961,758	166,051,158	543,187,137	488,868,423	0	3.244	0.000	3.244	166,051,158
50 Palm Beach	332,828,757,631	1,022,769,459	1,404,669,959	1,264,202,963	0	3.201	0.000	3.201	1,022,769,459
51 Pasco	54,867,526,866	168,605,715	623,108,120	560,797,308	0	3.201	0.000	3.201	168,605,715
52 Pinellas	140,322,662,036	429,589,410	664,999,800	598,499,820	0	3.189	0.000	3.189	429,589,410
53 Polk	69,492,250,246	210,811,690	865,970,525	779,373,473	0	3.160	0.000	3.160	210,811,690
54 Putnam	7,482,717,800	22,376,319	73,499,970	66,149,973	0	3.115	0.000	3.115	22,376,319
55 St. Johns	54,218,088,600	164,475,994	369,948,982	332,954,084	0	3.160	0.000	3.160	164,475,994
56 St. Lucie	42,603,055,308	128,545,347	340,880,584	306,792,526	0	3.143	0.000	3.143	128,545,347
57 Santa Rosa	18,550,500,490	56,951,521	229,380,739	206,442,665	0	3.198	0.000	3.198	56,951,521
58 Sarasota	107,921,659,624	335,472,321	336,628,187	302,965,368	32,506,953	3.238	0.314	2.924	302,940,415
59 Seminole	54,992,991,347	164,820,594	480,835,387	432,751,848	0	3.122	0.000	3.122	164,820,594
60 Sumter	22,622,573,390	68,671,274	66,571,743	59,914,569	8,756,705	3.162	0.403	2.759	59,919,053
61 Suwannee	2,877,565,792	8,928,281	43,669,736	39,302,762	0	3.232	0.000	3.232	8,928,281
62 Taylor	2,328,432,570	7,173,063	20,673,510	18,606,159	0	3.209	0.000	3.209	7,173,063
63 Union	393,724,576	1,197,049	18,315,878	16,484,290	0	3.167	0.000	3.167	1,197,049
64 Volusia	63,446,521,739	192,410,460	448,002,192	403,201,973	0	3.159	0.000	3.159	192,410,460
65 Wakulla	2,700,744,227	8,192,978	38,604,863	34,744,377	0	3.160	0.000	3.160	8,192,978
66 Walton	46,385,960,816	146,060,113	79,728,481	71,755,633	74,304,480	3.280	1.669	1.611	71,738,672
67 Washington	1,418,314,747	4,396,549	25,443,435	22,899,092	0	3.229	0.000	3.229	4,396,549
69 FAMU Lab School	0	0	5,115,517	4,603,965	0	0.000	0.000	0.000	0
70 FAU - Palm Beach	0	0	11,490,167	10,341,150	0	0.000	0.000	0.000	0
71 FAU - St. Lucie	0	0	10,430,347	9,387,312	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	5,436,151	4,892,536	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	14,197,947	12,778,152	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	9,914,427	8,922,984	0	0.000	0.000	0.000	0
75 Virtual School	0	0	301,391,582	271,252,424	0	0.000	0.000	0.000	0
76 FSU Lab - Bay	0	0	1,157,696	1,041,926	0	0.000	0.000	0.000	0
State	3,367,187,019,741	10,312,800,030	21,212,690,319	19,091,421,286	418,926,062			3.189	9,893,757,286

VII. FLORIDA EDUCATION FINANCE PROGRAM

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FLORIDA EDUCATION FINANCE PROGRAM 101

INTRODUCTION

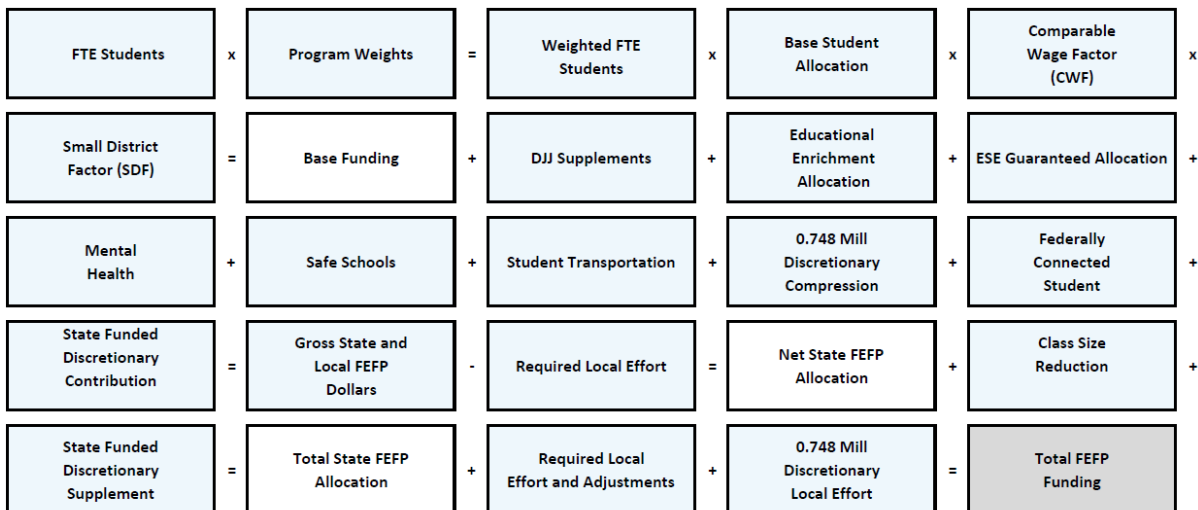
"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure,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



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 section 1011.61, *Florida Statutes*.

PROGRAM WEIGHTS / 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).

	2023-2024 Cost Factor
Group 1. Basic Programs	
A. Basic Education Grades K-3	1.122
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	0.998
Group 2. Intensive Programs for At-Risk Students	
A. English for Speakers of Other Languages (ESOL)	1.208
Group 3. Special Programs for Exceptional Students	
A. ESE Support Level IV	3.706
B. ESE Support Level V	5.707
Group 4. Special Programs for Career Education (9-12)	
A. Career Education (9-12)	1.072

BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation (BSA) is the amount of money allocated to each WFTE. Minimally, the BSA should be based on the previous year's BSA plus an appropriate increase to reflect inflation and program needs. However, in practice, the BSA is often "backed into", in that it is determined after most other funding decisions are made. As a result, the BSA is increased or decreased based on available funding rather than actual costs.

FLORIDA EDUCATION FINANCE PROGRAM 101

COMPARABLE WAGE FACTOR (CWF)

The Comparable Wage Factor, s. 1002.37, F.S., formerly known as 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 comparable wage factor. The comparable wage factor 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 comparable wage for that district for that year.

SMALL DISTRICT FACTOR (SDF)

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5 in the GAA. This supplement is limited to the statewide value of 43.35 weighted FTE. The commissioner shall set the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the FEFP funding. The supplemental value for a district shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

BASE FUNDING

Base Funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation (BSA) and the Comparable Wage Factor (CWF).

DEPARTMENT OF JUVENILE JUSTICE (DJJ) SUPPLEMENT

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 Comparable Wage Factor (CWF). 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.

EDUCATIONAL ENRICHMENT ALLOCATION (EEA)

The Educational Enrichment Allocation, formerly known as Supplemental Academic Instruction (SAI) Allocation, is primarily used to remediate students who are falling behind to avoid the need for retention. The school district's use of the Education Enrichment 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 and other methods of improving student achievement or instruction provided during or beyond the 180-day school year. The funds for the EEA allocation shall consist of a base amount with a workload adjustment based on changes in nonvirtual FTE.

FLORIDA EDUCATION FINANCE PROGRAM 101

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students.

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.

SAFE SCHOOLS

A Safe Schools allocation is created to provide funding to assist school districts in their compliance with section 1006.07 with priority given to implementing the district's school resource officer program pursuant to section 1006.12, *Florida Statutes*. 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 nonvirtual unweighted full-time equivalent student enrollment.

STUDENT TRANSPORTATION

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning. The formula for allocating the funds is outlined in s. 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

FLORIDA EDUCATION FINANCE PROGRAM 101

DISCRETIONARY COMPRESSION (0.748 MILL)

If any school district levies the full 0.748 mill levy, and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in s. 1011.62(5), F.S.

FEDERALLY CONNECTED STUDENT SUPPLEMENT

In accordance with s. 1011.62(10), F.S., a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation. The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in s. 1011.62(10), F.S. The total number of qualifying federally connected students is multiplied by a percentage of the base student allocation as determined annually in the FEFP Conference Report. The total number of students with disabilities is multiplied by an additional percentage of the base student allocation. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the capital outlay millage authorized and levied under s. 1011.71(2), F.S.

STATE FUNDED DISCRETIONARY CONTRIBUTION

Developmental research schools (lab schools) and FLVS are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is generated for district students by the tax base of the district where the school is located. The FLVS discretionary contribution is calculated by multiplying the maximum allowable non-voted discretionary millage for operations pursuant to s. 1011.71(1), F.S., by the value of 96 percent of the current year's taxable value for school purposes for the state; dividing this product by the total FTE student membership of the state; and multiplying this quotient by the FTE student membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.

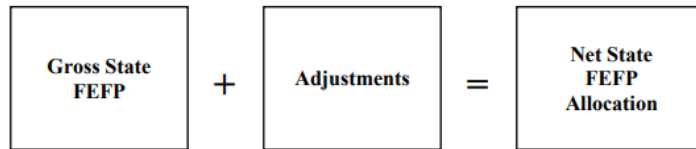
REQUIRED LOCAL EFFORT (RLE)

Local revenue for school support is derived almost entirely from property taxes levied by Florida's 67 counties, each of which constitutes a school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (commissioner) certifies each district's required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value for school purposes of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

FLORIDA EDUCATION FINANCE PROGRAM 101

NET STATE FEFP ALLOCATION

The Gross State and Local FEFP dollars, less the Required Local Effort, result in the Gross State FEFP dollars. Adjustments, whether positive or negative, are then added to obtain the Net State FEFP Allocation.



CLASS SIZE REDUCTION (CSR)

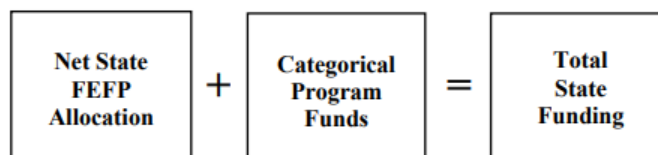
An amendment to the State Constitution in November 2002, limiting class sizes, was fully implemented at the beginning of the 2010-2011 school year. The maximum number of students in core-curricula courses assigned to one teacher in each of the following three grade groupings are as follows: (1) prekindergarten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

STATE FUNDED DISCRETIONARY SUPPLEMENT

The State Funded Discretionary Supplement was created to fund the nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3), F.S., for students awarded a Family Empowerment Scholarship.

TOTAL STATE FEFP ALLOCATION

The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation in the following manner:



DISCRETIONARY LOCAL EFFORT (0.748 MILL)

The Discretionary Local Effort Tax is part of the FEFP 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.

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 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.

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.

AMERICAN RESCUE PLAN (ARP)

Florida's ARP state plan was approved on December 30, 2021. The plan advanced existing Covid-19 pandemic related education initiatives including:

- Addressing and mitigating learning loss through targeted interventions
- Closing achievement gaps through highly qualified afternoon and summer programs
- Building student resiliency by enhancing student service and wraparound support

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.

BONDED DEBT

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

SCHOOL DISTRICT TERMS

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.

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.

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.

SCHOOL DISTRICT TERMS

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.

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 FEFP 101, SECTION VII.

COMPARABLE WAGE FACTOR (CWF)

Formerly known as District Cost Differential. See FEFP 101, 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.

SCHOOL DISTRICT TERMS

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.

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.

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.

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.

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 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.

EDUCATIONAL ENRICHMENT ALLOCATION (EEA)

Formerly known as Supplemental Academic Instruction (SAI). See FEFP 101, SECTION VII.

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.

SCHOOL DISTRICT TERMS

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.

ENGLISH SPEAKERS OF OTHER LANGUAGES (ESOL)

The English for Speakers of Other Languages (ESOL) Program assists schools and school districts in ensuring that students with limited proficiency in the English language receive understandable instruction. The program provides English language instruction in basic subject areas.

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.

ELEMENTARY AND SECONDARY SCHOOL EMERGENCY REIELF FUND (ESSER)

Provides direct aide to state and local education agencies to help safely reopen and sustain the operation of schools and addresses the impact of Covid-19 on schools. Contains additional provisions related the loss of learning in student.

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.

EXCEPTIONAL STUDENT EDUCATION (ESE) GUARANTEED ALLOCATION

See FEFP 101, SECTION VII.

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.

FAMILY EMPOWERMENT SCHOLARSHIPS

Family Empowerment Scholarships are publicly funded to help families send their child(ren) to a participating private school based on two branches of eligibility. Eligibility are as follows.

- Family Empowerment Scholarship for Education Options (FES EO). This branch of the scholarship eligibility provides additional educational options for all K-12 students, such as attending a participating private school. Families apply and annually renew through one of the approved scholarship funding organizations (SFO), which are responsible for determining and distributing funding. FES EO also offers families of eligible students the option to receive a \$750 scholarship to provide transportation to a public school different from the school to which the student was assigned.
- Family Empowerment Scholarship for Students with Unique Abilities (FES UA). This branch of the scholarship program is designed to offer families of students with disabilities, as young as 3 years of age, access to additional education options. Families apply and annually renew for participation in FES UA through one of the approved SFOs, which are responsible for determining eligibility, awarding, and distributing funding to eligible student accounts, and approving eligible expenditures.

SCHOOL DISTRICT TERMS

FEDERAL REVENUE

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

FEDERALLY CONNECTED STUDENT SUPPLEMENT

See FEFP 101, SECTION VII.

FEFP EQUATION

See FEFP 101, SECTION VII.

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 appropriation 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 restricted 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.

SCHOOL DISTRICT TERMS

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.

FTE - WEIGHTED (WFTE)

See FEFP 101, 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 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.

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.

SCHOOL DISTRICT TERMS

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.

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 replacement of property (anything less than the replacement of a total building).

SCHOOL DISTRICT TERMS

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.

MENTAL HEALTH ASSISTANCE ALLOCATION

See FEFP 101, SECTION VII.

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.
- Voter Referendum Millage – additional tax for school operational purposes levied only by local referendum or in a general election, and which the duration and limits are set and governed by Florida Statutes and State Constitution.

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.

SCHOOL DISTRICT TERMS

PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE (PPFAM)

Pursuant to 1011.62(4)(e), *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.

PROGRAM WEIGHTS/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.

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.

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 FEFP 101, SECTION VII.

SCHOOL DISTRICT TERMS

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 FEFP 101, 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 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), *Florida Statutes*.

SCHOOL DISTRICT TERMS

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.

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. 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.

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.

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.

SCHOOL DISTRICT TERMS

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.

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
AFR	Annual Finance Report
ARP	American Rescue Plan
BSA	Base Student Allocation
CO&DS	Capital Outlay and Debt Service
COPS	Certificates of Participation
CSR	Class Size Reduction
CWF	Comparable Wage Factor
DJJ	Department of Juvenile Justice
DOE	Department of Education
DOR	Department of Revenue
EEA	Educational Enrichment Allocation
ELL	English Language Learners
ESE	Exceptional Student Education
ESOL	English Speakers of Other Languages
ESSER	Elementary and Secondary Emergency Relief Fund
FEFP	Florida Education Finance Program
FES	Family Empowerment Scholarship
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
SIR	Self-Insured Retention
TRIM	Truth in Millage
UFTE	Unweighted Full-Time Equivalent
VPK	Voluntary Pre-Kindergarten
WFTE	Weighted Full-Time Equivalent