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**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, 2022, AND ENDING JUNE 30, 2023.

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>142,000,430,001</u>	Required Local Effort	\$ <u>301,268,112</u>	<u>2.2100</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>136,320</u>	<u>0.0010</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>301,404,432</u>	<u>2.2110</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>142,000,430,001</u>	Discretionary Operating	\$ <u>101,967,669</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>142,000,430,001</u>	Additional Operating	\$ <u>47,712,144</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>142,000,430,001</u>	Local Capital Improvement	\$ <u>156,768,475</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 16.23 PERCENT.

Signature of District School Superintendent

September 12, 2022
Date of Signature

THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY

**FINAL BUDGET RESOLUTION NO. 2
2022-2023**

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2022-2023.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on September 12, 2022, 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, 2022 to June 30, 2023; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2022-2023.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling \$ 1,444,558,879 as shown below are adopted, as the Final Budget for The District School Board Of Collier County for the fiscal year July 1, 2022 to June 30, 2023.

General Fund	\$689,584,133
Debt Service	39,112,842
Capital Projects	415,536,258
Special Revenues	155,499,351
Nutrition Services	38,857,272
Internal Services	<u>105,969,023</u>
Total	<u>\$1,444,558,879</u>

Superintendent

September 12, 2022

Date of Signature



CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2022	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	\$	139,420,348,021	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,579,993,573	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	88,407	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	142,000,430,001	(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.)	\$	2,895,638,018	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	139,104,791,983	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	109,157,572,697	(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		7/1/2022 8:07 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>	2.6410	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>	\$	288,285,149	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	245,386,223	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	533,671,372	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.0724	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	1.7640	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	2.2110	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>	\$ 313,962,951	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 319,216,967	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 633,179,917	(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>	6.69 %	(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>	16.23 %	(22)

Final public budget hearing	Date : 9/12/2022	Time : 5:05 PM	Place : Martin Luther King, Jr. Administration Center, 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 :		Date :	
	Title : DR. KAMELA PATTON, SUPERINTENDENT		Contact Name And Contact Title : ANDREW PETERSON, 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

District	2022 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%	2021-22 Adjusted RLE Millage	2022-23 Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	22,665,241,640	69,997,519	196,067,701	176,460,931	0	3.217	0.000	3.217	69,997,519
2 Baker	1,462,036,875	4,534,887	34,321,698	30,889,528	0	3.231	0.000	3.231	4,534,887
3 Bay	25,483,138,186	79,654,174	174,016,082	156,614,474	0	3.256	0.000	3.256	79,654,174
4 Bradford	1,323,889,410	4,163,579	21,389,918	19,250,926	0	3.276	0.000	3.276	4,163,579
5 Brevard	62,604,819,089	195,146,734	493,294,851	443,965,366	0	3.247	0.000	3.247	195,146,734
6 Broward	267,545,856,370	815,222,926	1,696,960,369	1,527,264,332	0	3.174	0.000	3.174	815,222,926
7 Calhoun	537,628,257	1,722,303	16,016,510	14,414,859	0	3.337	0.000	3.337	1,722,303
8 Charlotte	28,460,112,934	90,270,925	107,548,026	96,793,223	0	3.304	0.000	3.304	90,270,925
9 Citrus	13,954,936,486	43,659,972	102,721,553	92,449,398	0	3.259	0.000	3.259	43,659,972
10 Clay	16,555,465,982	50,286,235	265,796,500	239,216,850	0	3.164	0.000	3.164	50,286,235
11 Collier	142,000,430,001	442,359,740	334,692,239	301,223,015	141,136,725	3.245	1.035	2.210	301,268,112
12 Columbia	3,966,749,246	12,562,854	70,437,126	63,393,413	0	3.299	0.000	3.299	12,562,854
13 Dade	428,837,004,339	1,381,198,224	2,255,838,318	2,030,254,486	0	3.355	0.000	3.355	1,381,198,224
14 DeSoto	2,551,056,890	7,873,582	31,602,649	28,442,384	0	3.215	0.000	3.215	7,873,582
15 Dixie	731,822,835	2,273,452	15,757,155	14,181,440	0	3.236	0.000	3.236	2,273,452
16 Duval	99,713,912,599	309,767,252	884,381,949	795,943,754	0	3.236	0.000	3.236	309,767,252
17 Escambia	27,522,536,974	87,455,613	257,846,681	232,062,013	0	3.310	0.000	3.310	87,455,613
18 Flagler	15,099,151,267	47,805,121	86,659,872	77,993,885	0	3.298	0.000	3.298	47,805,121
19 Franklin	3,143,588,897	9,871,372	7,574,280	6,816,852	3,054,520	3.271	1.012	2.259	6,817,313
20 Gadsden	2,086,324,185	6,493,308	32,526,359	29,273,723	0	3.242	0.000	3.242	6,493,308
21 Gilchrist	1,171,423,200	3,649,218	21,797,099	19,617,389	0	3.245	0.000	3.245	3,649,218
22 Glades	1,047,538,341	3,262,286	12,699,979	11,429,981	0	3.244	0.000	3.244	3,262,286
23 Gulf	3,170,775,022	10,151,553	12,386,153	11,147,538	0	3.335	0.000	3.335	10,151,553
24 Hamilton	1,175,488,129	3,569,346	11,768,416	10,591,574	0	3.163	0.000	3.163	3,569,346
25 Hardee	2,228,976,440	6,915,890	33,302,468	29,972,221	0	3.232	0.000	3.232	6,915,890
26 Hendry	3,732,859,455	11,341,920	91,243,954	82,119,559	0	3.165	0.000	3.165	11,341,920
27 Hernando	15,480,087,369	48,699,116	171,592,044	154,432,840	0	3.277	0.000	3.277	48,699,116
28 Highlands	7,441,492,775	23,596,081	84,286,370	75,857,733	0	3.303	0.000	3.303	23,596,081
29 Hillsborough	158,177,834,006	490,629,678	1,524,168,463	1,371,751,617	0	3.231	0.000	3.231	490,629,678
30 Holmes	617,265,857	1,916,981	23,476,411	21,128,770	0	3.235	0.000	3.235	1,916,981
31 Indian River	25,807,424,289	80,197,087	108,793,654	97,914,289	0	3.237	0.000	3.237	80,197,087
32 Jackson	2,133,895,780	6,655,706	41,798,730	37,618,857	0	3.249	0.000	3.249	6,655,706
33 Jefferson	887,531,843	2,710,309	6,374,476	5,737,028	0	3.181	0.000	3.181	2,710,309
34 Lafayette	353,875,324	1,080,990	8,912,597	8,021,337	0	3.182	0.000	3.182	1,080,990
35 Lake	34,502,714,714	107,515,979	314,322,143	282,889,929	0	3.246	0.000	3.246	107,515,979
36 Lee	133,918,480,158	424,767,992	657,169,980	591,452,982	0	3.304	0.000	3.304	424,767,992
37 Leon	23,067,793,019	71,107,856	223,646,821	201,282,139	0	3.211	0.000	3.211	71,107,856
38 Levy	2,959,330,005	9,167,768	41,213,557	37,092,201	0	3.227	0.000	3.227	9,167,768
39 Liberty	357,567,161	1,053,822	10,277,184	9,249,466	0	3.070	0.000	3.070	1,053,822
40 Madison	1,030,295,420	3,171,002	17,168,662	15,451,796	0	3.206	0.000	3.206	3,171,002
41 Manatee	59,967,982,716	188,481,768	327,379,040	294,641,136	0	3.274	0.000	3.274	188,481,768
42 Marion	29,733,959,233	92,769,953	298,069,593	268,262,634	0	3.250	0.000	3.250	92,769,953
43 Martin	30,981,681,180	96,246,451	124,963,540	112,467,186	0	3.236	0.000	3.236	96,246,451
44 Monroe	44,572,134,368	142,744,935	59,363,382	53,427,044	89,317,891	3.336	2.087	1.249	53,443,772
45 Nassau	14,295,655,605	44,643,617	84,878,160	76,390,344	0	3.253	0.000	3.253	44,643,617
46 Okaloosa	26,975,969,801	86,236,780	221,803,684	199,623,316	0	3.330	0.000	3.330	86,236,780
47 Okeechobee	4,033,396,569	12,479,652	44,564,941	40,108,447	0	3.223	0.000	3.223	12,479,652
48 Orange	202,549,692,019	622,621,549	1,390,188,494	1,251,169,645	0	3.202	0.000	3.202	622,621,549
49 Osceola	44,263,539,646	138,612,160	518,168,291	466,351,462	0	3.262	0.000	3.262	138,612,160
50 Palm Beach	287,272,655,931	900,427,413	1,295,087,595	1,165,578,836	0	3.265	0.000	3.265	900,427,413
51 Pasco	46,639,634,677	146,321,593	577,253,996	519,528,596	0	3.268	0.000	3.268	146,321,593
52 Pinellas	125,121,263,640	386,174,268	619,209,985	557,288,987	0	3.215	0.000	3.215	386,174,268
53 Polk	59,797,479,953	187,773,655	773,274,305	695,946,875	0	3.271	0.000	3.271	187,773,655
54 Putnam	6,182,576,819	19,081,905	70,130,060	63,117,054	0	3.215	0.000	3.215	19,081,905
55 St. Johns	45,659,707,648	141,800,788	327,008,885	294,307,997	0	3.235	0.000	3.235	141,800,788
56 St. Lucie	36,335,518,040	112,529,646	305,255,678	274,730,110	0	3.226	0.000	3.226	112,529,646
57 Santa Rosa	16,413,433,562	51,997,758	208,434,333	187,590,900	0	3.300	0.000	3.300	51,997,758
58 Sarasota	94,765,866,616	300,855,092	305,118,539	274,606,685	26,248,407	3.307	0.289	3.018	274,563,250
59 Seminole	49,871,451,145	153,588,111	454,833,874	409,350,487	0	3.208	0.000	3.208	153,588,111
60 Sumter	19,829,214,333	62,095,581	56,849,941	51,164,947	10,930,634	3.262	0.574	2.688	51,168,891
61 Suwannee	2,547,621,615	8,163,803	41,673,556	37,506,200	0	3.338	0.000	3.338	8,163,803
62 Taylor	1,960,659,389	5,994,912	18,779,665	16,901,699	0	3.185	0.000	3.185	5,994,912
63 Union	360,990,536	1,148,470	17,003,764	15,303,388	0	3.314	0.000	3.314	1,148,470
64 Volusia	56,003,169,364	173,654,628	418,095,897	376,286,307	0	3.230	0.000	3.230	173,654,628
65 Wakulla	2,063,726,982	6,543,831	35,396,529	31,856,876	0	3.303	0.000	3.303	6,543,831
66 Walton	38,464,644,884	123,997,706	71,535,593	64,382,034	59,615,672	3.358	1.614	1.744	64,399,047
67 Washington	1,266,012,959	4,045,975	24,971,835	22,474,652	0	3.329	0.000	3.329	4,045,975
69 FAMU Lab School	0	0	4,955,221	4,459,699	0	0.000	0.000	0.000	0
70 FAU - Palm Beach	0	0	10,140,371	9,126,334	0	0.000	0.000	0.000	0
71 FAU - St. Lucie	0	0	9,960,741	8,964,667	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	5,787,815	5,209,034	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	12,935,549	11,641,994	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	9,506,713	8,556,042	0	0.000	0.000	0.000	0
75 Virtual School	0	0	301,855,762	271,670,186	0	0.000	0.000	0.000	0
State	2,933,437,989,999	9,184,512,352	19,546,284,324	17,591,655,898	330,303,849			3.262	8,854,248,311

Florida Department of Education
 2022-23 FEFP Second Calculation
 Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2022-23 Tax Roll ¹	2022 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	22,665,241,640	3.217	69,997,519	0.033	-	0.033
2 Baker	1,462,036,875	3.231	4,534,887	-	-	-
3 Bay	25,483,138,186	3.256	79,654,174	-	-	-
4 Bradford	1,323,889,410	3.276	4,163,579	-	-	-
5 Brevard	62,604,819,089	3.247	195,146,734	-	-	-
6 Broward	267,545,856,370	3.174	815,222,926	0.029	-	0.029
7 Calhoun	537,628,257	3.337	1,722,303	-	-	-
8 Charlotte	28,460,112,934	3.304	90,270,925	0.002	-	0.002
9 Citrus	13,954,936,486	3.259	43,659,972	0.016	-	0.016
10 Clay	16,555,465,982	3.164	50,286,235	0.007	-	0.007
11 Collier	142,000,430,001	2.210	301,268,112	0.001	-	0.001
12 Columbia	3,966,749,246	3.299	12,562,854	-	-	-
13 Miami-Dade	428,837,004,339	3.355	1,381,198,224	0.071	-	0.071
14 DeSoto	2,551,056,890	3.215	7,873,582	-	-	-
15 Dixie	731,822,835	3.236	2,273,452	-	-	-
16 Duval	99,713,912,599	3.236	309,767,252	-	-	-
17 Escambia	27,522,536,974	3.310	87,455,613	0.002	-	0.002
18 Flagler	15,099,151,267	3.298	47,805,121	-	-	-
19 Franklin	3,143,588,897	2.259	6,817,313	-	-	-
20 Gadsden	2,086,324,185	3.242	6,493,308	0.021	-	0.021
21 Gilchrist	1,171,423,200	3.245	3,649,218	-	-	-
22 Glades	1,047,538,341	3.244	3,262,286	0.014	-	0.014
23 Gulf	3,170,775,022	3.335	10,151,553	-	-	-
24 Hamilton	1,175,488,129	3.163	3,569,346	-	-	-
25 Hardee	2,228,976,440	3.232	6,915,890	0.032	-	0.032
26 Hendry	3,732,859,455	3.165	11,341,920	-	-	-
27 Hernando	15,480,087,369	3.277	48,699,116	-	-	-
28 Highlands	7,441,492,775	3.303	23,596,081	-	-	-
29 Hillsborough	158,177,834,006	3.231	490,629,678	0.008	-	0.008
30 Holmes	617,265,857	3.235	1,916,981	-	-	-
31 Indian River	25,807,424,289	3.237	80,197,087	-	-	-
32 Jackson	2,133,895,780	3.249	6,655,706	-	-	-
33 Jefferson	887,531,843	3.181	2,710,309	-	-	-
34 Lafayette	353,875,324	3.182	1,080,990	-	-	-
35 Lake	34,502,714,714	3.246	107,515,979	0.004	-	0.004
36 Lee	133,918,480,158	3.304	424,767,992	0.005	-	0.005
37 Leon	23,067,793,019	3.211	71,107,856	0.009	-	0.009
38 Levy	2,959,330,005	3.227	9,167,768	-	-	-
39 Liberty	357,567,161	3.070	1,053,822	-	-	-
40 Madison	1,030,295,420	3.206	3,171,002	-	-	-
41 Manatee	59,967,982,716	3.274	188,481,768	-	-	-
42 Marion	29,733,959,233	3.250	92,769,953	0.007	-	0.007
43 Martin	30,981,681,180	3.236	96,246,451	0.004	-	0.004
44 Monroe	44,572,134,368	1.249	53,443,772	0.015	-	0.015
45 Nassau	14,295,655,605	3.253	44,643,617	0.002	-	0.002
46 Okaloosa	26,975,969,801	3.330	86,236,780	0.001	-	0.001
47 Okeechobee	4,033,396,569	3.223	12,479,652	-	-	-
48 Orange	202,549,692,019	3.202	622,621,549	0.012	-	0.012
49 Osceola	44,263,539,646	3.262	138,612,160	0.006	-	0.006
50 Palm Beach	287,272,655,931	3.265	900,427,413	0.006	-	0.006
51 Pasco	46,639,634,677	3.268	146,321,593	-	-	-
52 Pinellas	125,121,263,640	3.215	386,174,268	-	-	-
53 Polk	59,797,479,953	3.271	187,773,655	-	-	-
54 Putnam	6,182,576,819	3.215	19,081,905	-	-	-
55 St. Johns	45,659,707,648	3.235	141,800,788	-	-	-
56 St. Lucie	36,335,518,040	3.226	112,529,646	0.005	-	0.005
57 Santa Rosa	16,413,433,562	3.300	51,997,758	0.012	-	0.012
58 Sarasota	94,765,866,616	3.018	274,563,250	0.006	-	0.006
59 Seminole	49,871,451,145	3.208	153,588,111	0.004	-	0.004
60 Sumter	19,829,214,333	2.688	51,168,891	-	-	-
61 Suwannee	2,547,621,615	3.338	8,163,803	-	-	-
62 Taylor	1,960,659,389	3.185	5,994,912	0.002	-	0.002
63 Union	360,990,536	3.314	1,148,470	-	-	-
64 Volusia	56,003,169,364	3.230	173,654,628	0.004	-	0.004
65 Wakulla	2,063,726,982	3.303	6,543,831	-	-	-
66 Walton	38,464,644,884	1.744	64,399,047	-	-	-
67 Washington	1,266,012,959	3.329	4,045,975	0.001	-	0.001
Total	2,933,437,989,999	3.262	8,854,248,311			

1. Certified by the Department of Revenue on July 13, 2022.
 2. State average millage rate is 3.262.

VII. FLORIDA EDUCATION FINANCE PROGRAM

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FLORIDA EDUCATION FINANCE PROGRAM 101

INTRODUCTION

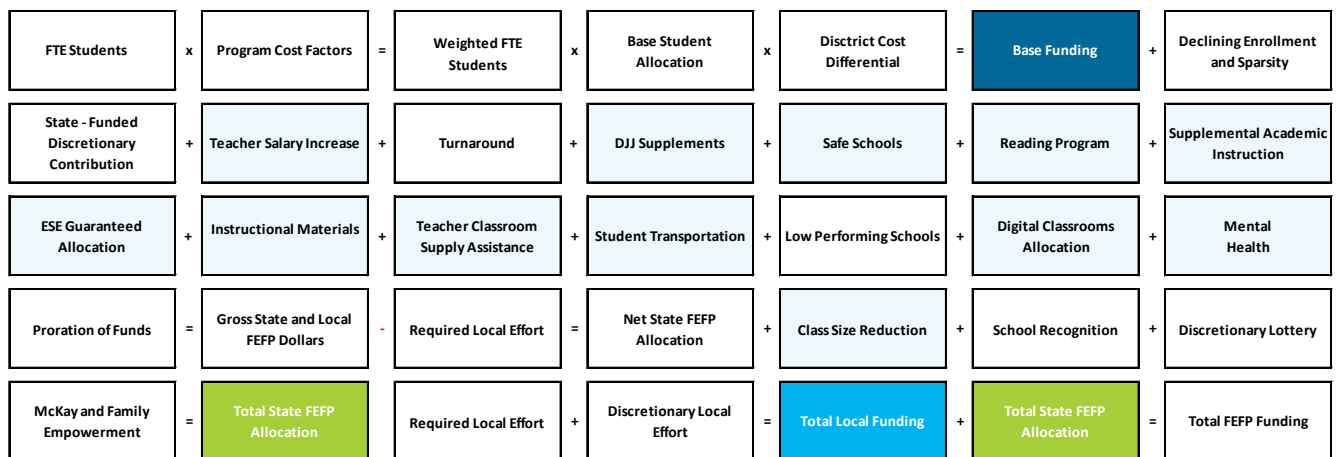
"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, 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 section 1011.61, *Florida Statutes*.

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).

	2022-2023 Cost Factor
Group 1. Basic Programs	
A. Basic Education Grades K-3	1.126
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	0.999
Group 2. Special Programs for At-Risk Students	
A. ESOL/Intensive English Grades K-12	1.206
Group 3. Special Programs for Exceptional Students	
A. ESE Support Level IV	3.674
B. ESE Support Level V	5.401
Group 4. Special Programs for Career Education (9-12)	
A. Career Education Grades 9-12	0.999

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.

FLORIDA EDUCATION FINANCE PROGRAM 101

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
- 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.

FLORIDA EDUCATION FINANCE PROGRAM 101

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 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.

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 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.

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.

FLORIDA EDUCATION FINANCE PROGRAM 101

INDUSTRY CERTIFICATION/CAREER AND PROFESSIONAL ACADEMY (CAPE)

This allocation is a calculation of additional full-time equivalent membership based on successful completion of a career-themed course pursuant to sections 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 section 1003.4203, *Florida Statutes*.

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.

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 section 1001.215, *Florida Statutes*. 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:

FLORIDA EDUCATION FINANCE PROGRAM 101

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 section 1001.215(8), *Florida Statutes*.
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.

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 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 sections 1003.52, 1003.53(1)(a), (b), and (c), *Florida Statutes*,

FLORIDA EDUCATION FINANCE PROGRAM 101

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.

TEACHER 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 section 1012.01(2)(a), *Florida Statutes*, 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.

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.

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.

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.

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.

SCHOOL DISTRICT TERMS

BONDED DEBT

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

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.

SCHOOL DISTRICT TERMS

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.

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.

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 FEFP 101, SECTION VII.

CERTIFICATES OF PARTICIPATION (COP)

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

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.

SCHOOL DISTRICT TERMS

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.

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 COST DIFFERENTIAL (DCD)

See FEFP 101, SECTION VII.

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.

SCHOOL DISTRICT TERMS

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.

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 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. This branch of the scholarship eligibility is based on family income and provides the option for K-12 students to attend a participating private school.

SCHOOL DISTRICT TERMS

- Family Empowerment Scholarship for Students with Unique Abilities. 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.

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.

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.

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.

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.

SCHOOL DISTRICT TERMS

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.stml#13486>

Effective July 1, 2022, the McKay Scholarship Program will join the Family Empowerment Scholarship Program under the Unique Abilities category. For information on the transition process, see <https://www.fldoe.org/schools/school-choice/k-12-scholarship-programs/mckay/fes-faqs.stml>

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.

MINIMUM GUARANTEE

See FEFP 101, SECTION VII.

SCHOOL DISTRICT TERMS

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), *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 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.

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.

SCHOOL DISTRICT TERMS

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.

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.

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.

SCHOOL DISTRICT TERMS

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*.

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.

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.

SCHOOL DISTRICT TERMS

SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)

See FEFP 101, SECTION VII.

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.

TEACHER SALARY INCREASE ALLOCATION

See FEFP 101, SECTION VII.

TITLE I

A federal program that ensures all disadvantaged children in low-income communities have a fair and equal opportunity to obtain a high-quality education and reach, at a minimum, proficiency on challenging state academic achievement standards and state academic assessments. Previously known as Chapter 1.

TRANSFERS

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

TRUTH-IN-MILLAGE (TRIM)

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

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
ARP	American Rescue Plan
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
ESSER	Elementary and Secondary Emergency Relief Fund
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