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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, 2018, AND ENDING JUNE 30, 2019.

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>92,504,253,783</u>	Required Local Effort	\$ <u>250,338,712</u>	<u>2.8190</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>177,608</u>	<u>0.0020</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>250,516,320</u>	<u>2.8210</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>92,504,253,783</u>	Discretionary Operating	\$ <u>66,425,455</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
\$ _____	Additional Operating	\$ _____	_____ mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ _____	_____ 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>92,504,253,783</u>	Local Capital Improvement	\$ <u>131,430,044</u>	<u>1.4800</u> mills <small>s. 1011.71(2), F.S.</small>
	Discretionary Capital Improvement	\$ <u>0</u>	<u>          </u> mills <small>s. 1011.71(3), F.S.</small>

5. DISTRICT DEBT SERVICE TAX (voted levy)

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

6. THE TOTAL MILLAGE RATE TO BE LEVIED  EXCEEDS  IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 0.63 PERCENT.

STATE OF FLORIDA

COUNTY OF COLLIER

I, Dr. Kamela Patton, superintendent of schools and ex-officio secretary of the District School Board of Collier County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Collier County, Florida, on September 11, 2018.

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

September 11, 2018  
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  
2018-2019**

A RESOLUTION OF THE DISTRICT SCHOOL BOARD OF COLLIER COUNTY ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2018-2019.

WHEREAS, The District School Board Of Collier County, Florida, at a public hearing held on September 11, 2018, 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, 2018 to June 30, 2019; and

WHEREAS, The District School Board Of Collier County, Florida, set forth the appropriations and revenue estimate for the Budget for fiscal year 2018-2019.

NOW THEREFORE, BE IT RESOLVED:

That the Amounts totaling \$ 1,096,407,279 as shown below are adopted, as the Final Budget for The District School Board Of Collier County for the fiscal year July 1, 2018 to June 30, 2019.

General Fund	\$556,317,805
Debt Service	51,873,413
Capital Projects	319,990,986
Special Revenues	40,596,580
Nutrition Services	39,047,850
Internal Services	<u>88,580,645</u>
<b>Total</b>	<b><u>\$1,096,407,279</u></b>

\_\_\_\_\_  
Superintendent

September 11, 2018  
\_\_\_\_\_  
Date of Signature

2018-19 FEFP Second Calculation  
Certified Required Local Effort Millage Rates

District	Certified 2018 Tax Roll <sup>1</sup>	Certified 2018 Required Local Effort (RLE) Millage Rate <sup>2</sup>	Required Local Effort From Taxes	Prior Period Funding Adjustment (PPFAM) Rate	Potential Additional PPFAM Due to Unrealized Tax Roll	Total Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	16,177,777,569	3.980	61,812,053	0.036		0.036
2 Baker	993,910,959	4.000	3,816,618			
3 Bay	17,551,314,193	4.084	68,812,384			
4 Bradford	1,027,403,824	4.062	4,006,382			
5 Brevard	42,240,075,281	4.051	164,269,963			
6 Broward	205,307,398,982	3.997	787,789,127	0.009	0.021	0.030
7 Calhoun	453,512,881	4.138	1,801,571	0.002		0.002
8 Charlotte	18,452,600,225	4.100	72,629,434			
9 Citrus	9,989,065,037	4.079	39,115,580	0.011		0.011
10 Clay	11,930,452,878	3.930	45,011,213	0.003		0.003
11 Collier	92,504,253,783	2.819	250,338,712	0.002		0.002
12 Columbia	2,889,922,320	4.201	11,654,941			
13 Miami-Dade	322,193,015,087	4.157	1,285,782,109	0.099		0.099
14 DeSoto	1,851,471,032	4.003	7,114,981			
15 Dixie	537,819,679	4.049	2,090,527	0.003		0.003
16 Duval	69,145,422,857	4.026	267,244,294	0.019		0.019
17 Escambia	19,112,454,522	4.200	77,061,417			
18 Flagler	9,583,572,138	4.160	38,272,954	0.002		0.002
19 Franklin	2,021,920,009	3.699	7,179,919			
20 Gadsden	1,579,386,696	4.222	6,401,444			
21 Gilchrist	813,196,152	4.071	3,178,101	0.001		0.001
22 Glades	668,079,318	3.954	2,535,922	0.001		0.001
23 Gulf	1,949,530,503	3.903	7,304,657	0.033		0.033
24 Hamilton	840,045,613	3.936	3,174,163			
25 Hardee	1,679,162,976	4.071	6,562,438			
26 Hendry	2,124,141,940	4.025	8,207,684			
27 Hernando	9,955,646,881	4.092	39,108,967			
28 Highlands	5,291,172,872	4.062	20,633,034		0.012	0.012
29 Hillsborough	103,941,840,082	4.166	415,700,838			
30 Holmes	522,190,405	3.959	1,984,658	0.016		0.016
31 Indian River	18,779,039,806	4.029	72,634,321	0.016		0.016
32 Jackson	1,690,003,649	4.097	6,646,987			
33 Jefferson	652,109,887	4.195	2,626,177			
34 Lafayette	290,747,545	4.045	1,129,031			
35 Lake	23,202,144,648	4.100	91,323,641	0.007		0.007
36 Lee	85,875,931,465	4.140	341,305,302	0.013		0.013
37 Leon	18,054,330,502	4.083	70,767,198	0.012		0.012
38 Levy	2,051,002,882	4.079	8,031,399			
39 Liberty	280,099,991	3.956	1,063,753			
40 Madison	744,784,364	4.133	2,955,066	0.005		0.005
41 Manatee	38,843,116,995	4.083	152,252,589			
42 Marion	19,561,355,707	4.063	76,298,677	0.008		0.008
43 Martin	23,627,656,809	4.101	93,021,140	0.013		0.013
44 Monroe	28,742,769,258	1.560	43,045,171			
45 Nassau	9,195,236,133	4.067	35,901,144	0.002		0.002
46 Okaloosa	18,778,803,682	4.113	74,147,731			
47 Okeechobee	2,098,620,428	4.111	8,282,331			
48 Orange	143,466,449,631	4.022	553,941,178	0.029		0.029
49 Osceola	27,418,836,008	4.161	109,526,186	0.002		0.002
50 Palm Beach	200,498,118,260	4.062	781,846,422	0.012		0.012
51 Pasco	30,141,219,068	4.031	116,639,284			
52 Pinellas	86,662,845,014	3.974	330,622,220	0.005		0.005
53 Polk	38,033,022,559	3.998	145,973,783	0.005		0.005
54 Putnam	4,060,705,586	3.907	15,230,570			
55 St. Johns	28,092,429,100	4.030	108,683,990			
56 St. Lucie	23,189,126,886	4.087	90,983,003			
57 Santa Rosa	10,655,143,028	4.147	42,419,403	0.004		0.004
58 Sarasota	62,826,665,585	3.752	226,296,623	0.003		0.003
59 Seminole	36,085,914,308	4.054	140,440,605	0.011		0.011
60 Sumter	12,677,133,832	3.402	41,402,505			
61 Suwannee	2,007,413,869	3.919	7,552,373			
62 Taylor	1,421,569,256	4.165	5,684,003			
63 Union	266,162,583	4.119	1,052,471	0.004		0.004
64 Volusia	38,122,061,917	4.026	147,340,244	0.007		0.007
65 Wakulla	1,360,496,071	4.131	5,395,401			
66 Walton	20,082,246,965	2.417	46,597,239	0.003		0.003
67 Washington	931,681,342	4.192	3,749,384			
68 Washington Special	0	0.000	0			
69 FAMU Lab School	0	0.000	0			
70 FAU - Palm Beach	0	0.000	0			
71 FAU - St. Lucie	0	0.000	0			
72 FSU Lab - Broward	0	0.000	0			
73 FSU Lab - Leon	0	0.000	0			
74 UF Lab School	0	0.000	0			
75 Virtual School	0	0.000	0			
Total	2,033,794,751,313	4.075	7,713,404,630			

1. Certified by the Department of Revenue on July 13, 2018.  
2. State average millage rate is 4.075.

2018-19 FEFP Second Calculation  
 Required Local Effort, 90% Adjustment, Millage and Total

District	2018-19	Unequalized	Gross	90%	Unequalized	Equalized	Less:	2017-18	2018-19
	School Taxable Value	Required Local Effort	State & Local FEFF	Gross State & Local FEFF	RLE Amount Above 90% FEFF	or Average Millage	Millage to 90%	Adjusted RLE Millage	Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	16,177,777,569	61,812,053	168,131,985	151,318,787	0	3.980	0.000	3.980	61,812,053
2 Baker	993,910,959	3,816,618	30,278,901	27,251,011	0	4.000	0.000	4.000	3,816,618
3 Bay	17,551,314,193	68,812,384	158,395,729	142,556,156	0	4.084	0.000	4.084	68,812,384
4 Bradford	1,027,403,824	4,006,382	20,909,668	18,818,701	0	4.062	0.000	4.062	4,006,382
5 Brevard	42,240,075,281	164,269,963	419,523,282	377,570,954	0	4.051	0.000	4.051	164,269,963
6 Broward	205,307,398,982	787,789,127	1,519,885,502	1,367,896,952	0	3.997	0.000	3.997	787,789,127
7 Calhoun	453,512,881	1,801,571	14,990,692	13,491,623	0	4.138	0.000	4.138	1,801,571
8 Charlotte	18,452,600,225	72,629,434	87,171,246	78,454,121	0	4.100	0.000	4.100	72,629,434
9 Citrus	9,989,065,037	39,115,580	87,158,026	78,442,223	0	4.079	0.000	4.079	39,115,580
10 Clay	11,930,452,878	45,011,213	221,589,825	199,430,843	0	3.930	0.000	3.930	45,011,213
11 Collier	92,504,253,783	355,127,530	278,167,201	250,350,481	104,777,049	3.999	1.180	2.819	250,338,712
12 Columbia	2,889,922,320	11,654,941	60,422,814	54,380,533	0	4.201	0.000	4.201	11,654,941
13 Miami-Dade	322,193,015,087	1,285,782,109	1,984,143,204	1,785,728,884	0	4.157	0.000	4.157	1,285,782,109
14 DeSoto	1,851,471,032	7,114,981	29,923,940	26,931,546	0	4.003	0.000	4.003	7,114,981
15 Dixie	537,819,679	2,090,527	14,577,985	13,120,187	0	4.049	0.000	4.049	2,090,527
16 Duval	69,145,422,857	267,244,294	745,330,902	670,797,812	0	4.026	0.000	4.026	267,244,294
17 Escambia	19,112,454,522	77,061,417	230,726,894	207,654,205	0	4.200	0.000	4.200	77,061,417
18 Flagler	9,583,572,138	38,272,954	72,777,513	65,499,762	0	4.160	0.000	4.160	38,272,954
19 Franklin	2,021,920,009	7,795,230	7,976,819	7,179,137	616,093	4.016	0.317	3.699	7,179,919
20 Gadsden	1,579,386,696	6,401,444	29,865,467	26,878,920	0	4.222	0.000	4.222	6,401,444
21 Gilchrist	813,196,152	3,178,101	17,650,567	15,885,510	0	4.071	0.000	4.071	3,178,101
22 Glades	668,079,318	2,535,922	11,842,844	10,658,560	0	3.954	0.000	3.954	2,535,922
23 Gulf	1,949,530,503	7,304,657	11,977,278	10,779,550	0	3.903	0.000	3.903	7,304,657
24 Hamilton	840,045,613	3,174,163	10,815,934	9,734,341	0	3.936	0.000	3.936	3,174,163
25 Hardee	1,679,162,976	6,562,438	30,845,827	27,761,244	0	4.071	0.000	4.071	6,562,438
26 Hendry	2,124,141,940	8,207,684	44,717,597	40,245,837	0	4.025	0.000	4.025	8,207,684
27 Hernando	9,955,646,881	39,108,967	132,028,521	118,825,669	0	4.092	0.000	4.092	39,108,967
28 Highlands	5,291,172,872	20,633,034	71,831,729	64,648,556	0	4.062	0.000	4.062	20,633,034
29 Hillsborough	103,941,840,082	415,700,838	1,255,765,023	1,130,188,521	0	4.166	0.000	4.166	415,700,838
30 Holmes	522,190,405	1,984,658	20,659,195	18,593,276	0	3.959	0.000	3.959	1,984,658
31 Indian River	18,779,039,806	72,634,321	96,884,521	87,196,069	0	4.029	0.000	4.029	72,634,321
32 Jackson	1,690,003,649	6,646,987	39,767,293	35,790,564	0	4.097	0.000	4.097	6,646,987
33 Jefferson	652,109,887	2,626,177	5,031,116	4,528,004	0	4.195	0.000	4.195	2,626,177
34 Lafayette	290,747,545	1,129,031	7,992,109	7,192,898	0	4.045	0.000	4.045	1,129,031
35 Lake	23,202,144,648	91,323,641	244,474,134	220,026,721	0	4.100	0.000	4.100	91,323,641
36 Lee	85,875,931,465	341,305,302	533,905,613	480,515,052	0	4.140	0.000	4.140	341,305,302
37 Leon	18,054,330,502	70,767,198	199,907,448	179,916,703	0	4.083	0.000	4.083	70,767,198
38 Levy	2,051,002,882	8,031,399	35,251,273	31,726,146	0	4.079	0.000	4.079	8,031,399
39 Liberty	280,099,991	1,063,753	10,074,251	9,066,826	0	3.956	0.000	3.956	1,063,753
40 Madison	744,784,364	2,955,066	17,423,235	15,680,912	0	4.133	0.000	4.133	2,955,066
41 Manatee	38,843,116,995	152,252,589	271,111,829	244,000,646	0	4.083	0.000	4.083	152,252,589
42 Marion	19,561,355,707	76,298,677	246,152,610	221,537,349	0	4.063	0.000	4.063	76,298,677
43 Martin	23,627,656,809	93,021,140	108,523,348	97,671,013	0	4.101	0.000	4.101	93,021,140
44 Monroe	28,742,769,258	113,021,168	47,832,269	43,049,042	69,972,126	4.096	2.536	1.560	43,045,171
45 Nassau	9,195,236,133	35,901,144	69,565,048	62,608,543	0	4.067	0.000	4.067	35,901,144
46 Okaloosa	18,778,803,682	74,147,731	187,623,914	168,861,523	0	4.113	0.000	4.113	74,147,731
47 Okeechobee	2,098,620,428	8,282,331	39,199,031	35,279,128	0	4.111	0.000	4.111	8,282,331
48 Orange	143,466,449,631	553,941,178	1,183,973,535	1,065,576,182	0	4.022	0.000	4.022	553,941,178
49 Osceola	27,418,836,008	109,526,186	398,348,558	358,513,702	0	4.161	0.000	4.161	109,526,186
50 Palm Beach	200,498,118,260	781,846,422	1,127,781,628	1,015,003,465	0	4.062	0.000	4.062	781,846,422
51 Pasco	30,141,219,068	116,639,284	434,583,528	391,125,175	0	4.031	0.000	4.031	116,639,284
52 Pinellas	86,662,845,014	330,622,220	560,555,309	504,499,778	0	3.974	0.000	3.974	330,622,220
53 Polk	38,033,022,559	145,973,783	606,451,625	545,806,463	0	3.998	0.000	3.998	145,973,783
54 Putnam	4,060,705,586	15,230,570	64,557,717	58,101,945	0	3.907	0.000	3.907	15,230,570
55 St. Johns	28,092,429,100	108,683,990	230,735,512	207,661,961	0	4.030	0.000	4.030	108,683,990
56 St. Lucie	23,189,126,886	90,983,003	230,937,995	207,844,196	0	4.087	0.000	4.087	90,983,003
57 Santa Rosa	10,655,143,028	42,419,403	165,752,179	149,176,961	0	4.147	0.000	4.147	42,419,403
58 Sarasota	62,826,665,585	251,990,216	251,409,357	226,268,421	25,721,795	4.178	0.426	3.752	226,296,623
59 Seminole	36,085,914,308	140,440,605	385,814,867	347,233,380	0	4.054	0.000	4.054	140,440,605
60 Sumter	12,677,133,832	49,897,199	45,998,394	41,398,555	8,498,644	4.100	0.698	3.402	41,402,505
61 Suwannee	2,007,413,869	7,552,373	34,441,026	30,996,923	0	3.919	0.000	3.919	7,552,373
62 Taylor	1,421,569,256	5,684,003	16,367,179	14,730,461	0	4.165	0.000	4.165	5,684,003
63 Union	266,162,583	1,052,471	15,025,815	13,523,234	0	4.119	0.000	4.119	1,052,471
64 Volusia	38,122,061,917	147,340,244	352,839,423	317,555,481	0	4.026	0.000	4.026	147,340,244
65 Wakulla	1,360,496,071	5,395,401	31,011,541	27,910,387	0	4.131	0.000	4.131	5,395,401
66 Walton	20,082,246,965	82,128,357	51,783,448	46,605,103	35,523,254	4.260	1.843	2.417	46,597,239
67 Washington	931,681,342	3,749,384	21,782,427	19,604,184	0	4.192	0.000	4.192	3,749,384
69 FAMU Lab School	0	0	4,631,678	4,168,510	0	0	0	0	0
70 FAU - Palm Beach	0	0	8,222,663	7,400,397	0	0	0	0	0
71 FAU - St. Lucie	0	0	8,900,445	8,010,401	0	0	0	0	0
72 FSU Lab - Broward	0	0	4,682,916	4,214,624	0	0	0	0	0
73 FSU Lab - Leon	0	0	11,215,818	10,094,236	0	0	0	0	0
74 UF Lab	0	0	8,094,010	7,284,609	0	0	0	0	0
75 Virtual School	0	0	181,833,767	163,650,390	0	0	0	0	0

State 2,033,794,751,313 7,958,504,161 16,388,533,512 14,749,680,165 245,108,961 4.075 7,713,404,630

Book	Policy Manual
Section	6000 Finances
Title	FISCAL PLANNING
Number	po6210
Status	Active
Legal	F.S. 1001.42
Adopted	August 21, 2008
Last Revised	September 10, 2013

**6210 - FISCAL PLANNING**

The School Board shall collect and assemble the information necessary to discharge its responsibility for the fiscal management of the School District and to plan for the financial needs of the educational program.

**Budget Approval and Monitoring**

Pursuant to Florida statutes the Board shall develop, advertise, and then approve a budget for each fiscal year. After the final budget is adopted, the Board will monitor the budget status on a monthly basis through financial reports. The District shall post the proposed budget, the tentative budget, and the official budget of the Board on the District's official website.

**Reserve Balances**

It shall be the policy of the Board to contain costs where possible so that annual expenditures do not exceed the annual resources. Furthermore, the Board shall strive to maintain strategic and contingency reserves in its operating funds totaling five percent (5%) of the annual resources, with a four percent (4%) annual strategic reserve, and a one percent (1%) contingency reserve as goals. The strategic reserve shall only be utilized by an affirmative vote of four (4) members of the Board. The Superintendent has the authority to utilize the contingency reserve, and shall report such use to the Board at a subsequent Board meeting. The Superintendent will develop a schedule to achieve the five percent (5%) goal.

**Financial Audit**

It is understood that the District's records and financial statements shall be audited by the Auditor General, State of Florida, or, in those years not audited by the State Auditor General, by a contracted certified public accounting firm. The auditor shall prepare and submit to the Board an annual review and opinion of said records.

Revised 11/20/08  
 Revised 9/10/13

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**FLORIDA**

# CERTIFICATION OF SCHOOL TAXABLE VALUE

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

Year : 2018	County : COLLIER
-------------	------------------

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	\$	90,464,941,474	(1)
2.	Current year taxable value of personal property for operating purposes	\$	2,039,192,137	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	120,172	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	92,504,253,783	(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.)	\$	2,077,854,081	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	90,426,399,702	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	88,575,669,368	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

<b>SIGN HERE</b>	<b>Property Appraiser Certification</b>		I certify the taxable values above are correct to the best of my knowledge.	
	Signature of Property Appraiser :		Date :	
	Electronically Certified by Property Appraiser		6/29/2018 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>	2.8940	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.2280	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	256,337,987	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	197,346,591	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	453,684,578	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.8348	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.1824	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	2.8210	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.4800	0.7480	0.0000	
Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>		2.2280	per \$1,000	(17)

Continued on page 2

Name of School District :			DR-420S R. 5/13 Page 2		
18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$	260,954,500	(18)	
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$	206,099,477	(19)	
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$	467,053,977	(20)	
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>		-0.49 %	(21)	
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>		0.63 %	(22)	
Final public budget hearing		Date :	Time :	Place :	
		9/11/2018	5:45 PM	Martin Luther King, Jr. Administration Center, 5775 Osceola Trail, Naples, FL 34109	
<b>S I G N  H E R E</b>	<b>Taxing Authority Certification</b>		I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :			Date :	
	Title :		Contact Name And Contact Title :		
	DR. KAMELA PATTON, SUPERINTENDENT		SIOBHAN FOX, DIRECTOR OF BUDGET		
	Mailing Address :		Physical Address :		
5775 OSCEOLA TRAIL		5775 OSCEOLA TRAIL			
City, State, Zip :		Phone Number :		Fax Number :	
NAPLES, FL 34109		239/377-0079		239/377-0071	

Continued on page 3

**VII. FLORIDA EDUCATION FINANCE PROGRAM**

VII. FLORIDA EDUCATION FINANCE PROGRAM

VII. FLORIDA EDUCATION FINANCE PROGRAM

VII. FLORIDA EDUCATION FINANCE PROGRAM

# FLORIDA EDUCATION FINANCE PROGRAM 101

## INTRODUCTION

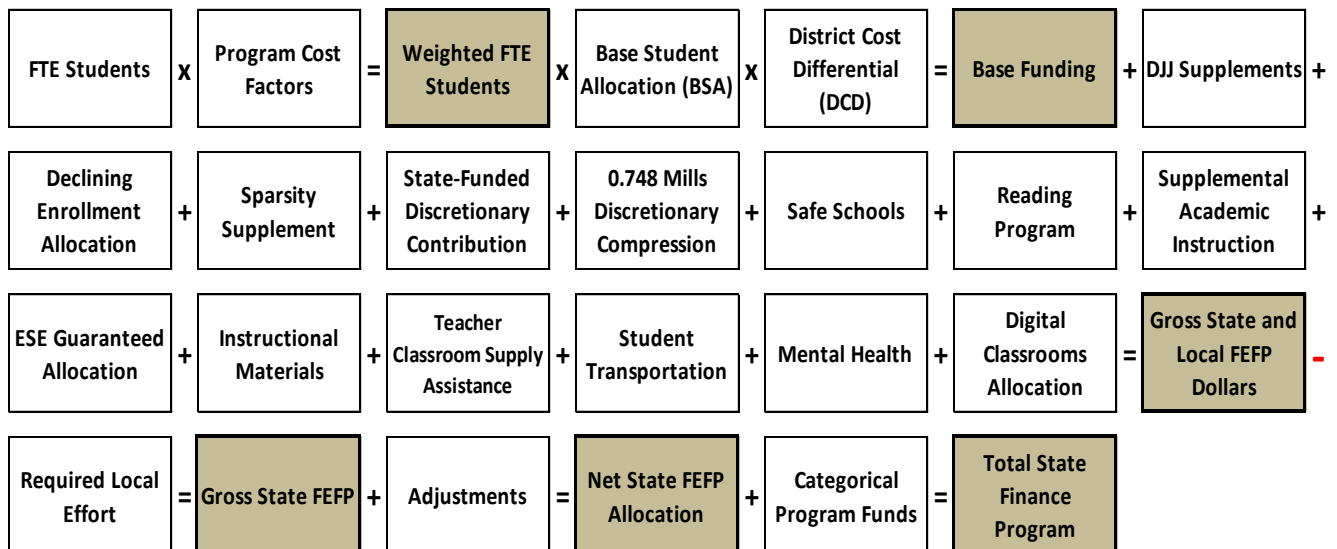
*"The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education"*

*- Article IX, Section 1, Florida Constitution*

Although education funding has always been a combination of local, state and federal dollars, the state legislature is primarily responsible for ensuring that adequate funding for education is provided and that it is properly allocated. In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) as its method for funding public education in a manner that would "guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." Although it has changed considerably over the years, Florida's FEFP has consistently been deemed to be a national model for funding fairness and equity. Also, it's important to note that the FEFP is only the centerpiece of the total funding for education. Funding for a variety of programs and services - such as school construction, workforce development and pre-school programs - is provided in addition to the funds allocated through the FEFP.

The FEFP is a fairly simple mathematical equation. In order to provide equal educational opportunities for all children, each component of the equation attempts to adjust education funding to meet the particular needs and conditions of each of Florida's 67 counties. During each legislative session, every component of the equation is subject to debate and adjustment by our legislators. Existing equation components may be amended, new components may be added and old or unpopular components may be deleted in response to the State's political and economic climate and in the ongoing effort to meet the changing needs of Florida's diverse population.

## THE FEFP EQUATION



# DISTRICT SCHOOL BOARD OF COLLIER COUNTY

## FEFP CALCULATION 2018-2019

FTE Students 46,763.61	X	Program Cost Factors	=	Weighted FTE Students 51,759.95	X	Base Student Allocation \$ 4,204.42	X	District Cost Differential 1.0405	=
Base Funding \$ 226,434,202	+	0.748 Mills Discretionary Compression \$ -	+	Declining Enrollment Allocation \$ -	+	Sparsity Supplement \$ -	+	State - Funded Discretionary Contribution \$ -	+
DJJ Supplements \$ 149,244	+	Safe Schools \$ 2,313,541	+	Reading Program \$ 2,225,002	+	Supplemental Academic Instruction \$ 10,734,122	+	ESE Guaranteed Allocation \$ 22,060,142	+
Instructional Materials \$ 3,912,850	+	Teacher Classroom Supply Assist. \$ 900,041	+	Student Transportation \$ 7,224,365	+	Low Performing Schools \$ -	+	Digital Classrooms Allocation \$ 1,084,091	+
Mental Health \$ 1,129,601	+	Proration of Funds \$ -	=	Gross State and Local FEFP Dollars \$ 278,167,201	-	Required Local Effort \$ 250,338,712	=	Net State FEFP Allocation \$ 27,828,489	+
Class Size Reduction \$ 54,414,778	+	School Recognition \$ 2,813,119	+	Discretionary Lottery \$ 88,459	+	Adjustments \$ -	=	Total State FEFP Allocation \$ 85,144,845	
Required Local Effort \$ 250,338,712	+	Discretionary Local Effort \$ 66,425,455	=	Total Local Funding \$ 316,764,167	+	Total State FEFP Allocation \$ 85,144,845	=	Total FEFP Funding \$ 401,909,012	

Categorical Funding

# 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.

## COST FACTORS / WEIGHTED FTE

All students are enrolled in one or more of the four instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program. The district reports are then "filtered" using demographics, historical expenditures, forecast patterns, prevalence, and ratios. Multiplying the FTE enrolled in a program by its cost factor produces Weighted FTE (WFTE).

<b>Group 1. Basic Programs</b>	<b>2018-2019</b>
A. Grades PreK-3	1.108
B. Grades 4-8	1.000
C. Grades 9-12	1.000
<b>Group 2. English for Speakers of Other Languages (ESOL)</b>	1.185
<b>Group 3. Exceptional Student Programs (ESE Matrix)</b>	
A. Support Level 4	3.619
B. Support Level 5	5.642
<b>Group 4. Career Education (Grades 9-12)</b>	1.000

## BASE STUDENT ALLOCATION (BSA)

The Base Student Allocation 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

## 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 the second highest of all Florida Counties. The DCD for each district is computed annually based on a three-year average of the Florida Price Level Index (FPLI). The FPLI compares the cost of purchasing a specific list of 100 goods and services in each county.

## 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.

## 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, 50% of the decline is multiplied by the base funding per FTE and added to the district allocation.

## 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.

## MENTAL HEALTH ASSISTANCE ALLOCATION

It is the Governor's expectation that all students in Florida have access to a mental health professional at the start of the 2018-2019 school year. The Mental Health Assistance Allocation directly addresses school safety. All school districts are required to develop and submit a plan delineating the program and planned expenditures by August 1<sup>st</sup> of each fiscal year. Funds for the Mental Health Assistance program will be allocated under the General Appropriations Act (GAA). Each school district is to receive a minimum of \$100,000 with the remaining balances to be distributed based upon each district's total unweighted FTE for that school year. Ninety percent of the district's allocation must be spent on: providing mental health assessments, diagnosis, intervention, treatment and recovery services to students with one or more mental health or co-occurring substance abuse diagnoses and students at high risk of such diagnoses. These services must be coordinated with a student's primary care provider and the student's other mental health providers.

# FLORIDA EDUCATION FINANCE PROGRAM 101

## MINIMUM GUARANTEE

The Minimum Guarantee ensures that every district receives at least a minimal increase in funding each year. The calculation compares each district's total funding per FTE for the previous year to the projected total funding per FTE for the current year and then adds whatever amount is necessary to ensure that every district receives at least a 1% increase per FTE. Typically, few districts qualify for this funding.

## SAFE SCHOOLS

Safe Schools funding provides for after-school activities for middle school students and alternative programs for disruptive students in an effort to improve the security of schools. A portion of the appropriation is allocated based on the latest Florida Crime Index published by Florida Department of Law Enforcement, and another portion is allocated based on FTE. Each district receives a minimum allocation.

### SAFE SCHOOLS: SCHOOL RESOURCE OFFICERS

In continuous efforts to provide safety in our schools, additional funding will be provided to those schools participating in the Coach Aaron Feis Guardian Program, which allows additional school resource officers and school safety officers to be hired. In the Marjory Stoneman Douglas High School Public Safety Act, Florida schools were provided \$97.5 million to hire additional school safety officers. It is the Governor's expectation to have at least one school safety officer at each school at the beginning of the 2018-2019 school year. DOE will establish a youth mental awareness and assistance training program to train school personnel to better identify signs of mental illness in students and how to seek the proper treatment.

### 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. School districts have some flexibility in using these funds for a variety of programs such as mentoring, tutoring, after school and weekend education, class size reduction, extended school year, intensive skills development in summer school and other methods for improving student achievement. SAI funding was originally established by combining summer school funds, class size reduction funds and dropout prevention program funds. Increases in funding are based on increases in enrollment. The fiscal year 2018 SAI statewide allocation includes funding for extended day programs at the 300 lowest performing elementary schools in the state. Some local schools are expected to be required to have extended day programs for which the District will receive an allocation to fund the programs.

## READING PROGRAM

Funds are provided for a K-12 comprehensive, district-wide system of research based reading instruction. A base amount is allocated to each district and then additional funds, if available, are allocated based on each district's proportion of the state total K-12 base funding.

# FLORIDA EDUCATION FINANCE PROGRAM 101

## 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.

## 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.

## 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 – Funded by FEFP revenues starting in 2009-2010
- Student Transportation – Funded by FEFP revenues starting in 2009-2010
- Florida Teachers Classroom Supply Assistance Program – Funded by FEFP revenues starting in 2009-2010
- Virtual Education Contribution – Funded by FEFP revenues starting in 2011-2012
- Class Size Reduction – Continues to be Funded by State Revenue as a Categorical Program
- Digital Classrooms Program – Funded by FEFP revenues starting in 2014-2015
- Mental Health Assistance Allocation – Funded by FEFP revenues starting in 2018-2019

## REQUIRED LOCAL EFFORT (RLE)

The FEFP is funded with both state General Revenue (primarily sales tax) and local revenue derived from property tax. In order to receive state funding, school districts must levy the local property tax millage set by the Legislature. This is called the Required Local Effort and school boards are empowered to levy property taxes for this purpose. Districts with higher property values will generate more funding than districts with lower property values, but the amounts generated are redistributed and supplemented by the state's contribution.

## 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.

# FLORIDA EDUCATION FINANCE PROGRAM 101

## 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. The following values are added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the year subsequent to students taking AICE classes:

- A value of 0.16 student FTE will be added for each student enrolled in a full-credit AICE course and received a score of E or higher on the subject exam.
- A value of 0.08 student FTE will be added for each student enrolled in a half-credit AICE course and received a score of E or higher on the subject exam.
- A value of 0.3 student FTE will be added for each student who received an AICE diploma.

## 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. A value of 0.16 student FTE will be added for each student in an AP course who received a score of 3 or higher on the College Board AP exam and added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the year subsequent to students taking AP classes.

## INDUSTRY CERTIFICATION

A voluntary process, through which secondary and post-secondary students are assessed by an independent, third-party certifying entity using predetermined standards for knowledge, skills and competencies, resulting in the award of a time-limited credential that is nationally recognized and applicable to an occupation that is included in the workforce system's targeted occupation list or determined to be an occupation that is critical, emerging or addresses a local need. The following values are added to the total full-time equivalent student membership in secondary career education programs for grades 9 through 12 in the year subsequent to students earning industry certifications through classes that were not dual enrollment:

- A value of 0.1 or 0.2 student FTE will be added for each student who completes a career-themed course and is issued an industry certification.
  - A value of 0.2 student FTE will be added for each student who is issued an industry certification that has a statewide articulation agreement for college credit approved by the State Board of Education.
  - For industry certifications that do not articulate for college credit, a value of 0.1 student FTE will be added.

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# FLORIDA EDUCATION FINANCE PROGRAM 101

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## DIGITAL CLASSROOMS

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

- Acquiring and maintaining the items on the eligible services list authorized by the Federal E-rate program for schools and libraries.
- Acquiring computer and device hardware and associated operating system software that complies with the requirements of Florida Statute 1001.20(4)(a)1.b, identifying minimum technology requirements and student/device ratios.
- Providing professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies.

**VIII. GLOSSARY AND ACRONYMS**

VIII. GLOSSARY AND ACRONYMS

VIII. GLOSSARY AND ACRONYMS

VIII. GLOSSARY AND ACRONYMS

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# SCHOOL DISTRICT TERMS

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## **AD VALOREM TAXES**

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

## **ADMINISTRATION**

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

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

An international Cambridge University curriculum and exam system, 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.

## **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.

## **AMERICAN RECOVERY AND REINVESTMENT ACT (ARRA)**

Federal Law enacted in February 2009. This law was the source of State Fiscal Stabilization funding which The Florida Legislature used as part of the funding stream for education in fiscal years 2009-2010 and 2010-2011. These funds were one-time, nonrecurring funds to help stabilize local school district budgets, minimize reductions in education and retain teachers. The Race to the Top (RTTT) grant was also funded through ARRA. District RTTT funds were available from 2010-2014. The State Department of Education awarded the District additional grants from ARRA funds in FY14 and FY15.

## **APPROPRIATION**

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

## **ASSESSED VALUATION**

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

## **AVAILABLE (UNDESIGNATED) FUND BALANCE**

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

## **BALANCE SHEET**

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

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# SCHOOL DISTRICT TERMS

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

The state dollar allocation, under the Florida Education Finance Program (FEFP), for a student in a program with a weight of 1.000. The base student allocation is multiplied by weighted factors for each program to determine a total allocation based on weighted full-time equivalent students (WFTE).

## **BONDED DEBT**

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

## **BUDGET**

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

- **Adopted Budget:** the budget formally adopted by the School Board after a final public hearing in September and submitted to the Department of Education for approval. It serves as the approved financial plan for the operations of the 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 adoption of the approved budget at the final public hearing in September.
- **Final Budget:** 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 the school district in accordance with an approved budget, including a responsibility to keep expenditures within the authorized amounts.

## **CAPITAL OUTLAY**

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

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

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

# SCHOOL DISTRICT TERMS

## **CAPITAL PROGRAM**

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

## **CAPITAL PROJECTS FUNDS**

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

## **CARRY FORWARD**

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

## **CATEGORICAL PROGRAMS**

Funds which are added to the Florida Education Finance Program (FEFP) allocation and distributed to school districts for specified programs. These programs assist in the development and maintenance of activities giving indirect support to FEFP programs.

## **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 tax value certified by the County Property Appraiser to the State Department of Revenue.

## **CHARTER SCHOOLS**

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

## **CLASS SIZE REDUCTION (CSR)**

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.

## **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.

## **CONTINGENCY RESERVE**

Funds set aside by Board policy to sustain operations of the District in case of a financial emergency. The Superintendent may utilize this Reserve and shall report such use to the Board at a subsequent Board meeting.

# SCHOOL DISTRICT TERMS

## **CONTRACT SERVICES**

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

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

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

## **DEBT**

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

## **DEBT SERVICE**

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

## **DEBT SERVICE FUNDS**

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

## **DECLINING ENROLLMENT SUPPLEMENT**

Additional funds provided to districts whose student population has decreased from the previous year. A percentage of the decline in the unweighted student FTE, as determined by the Legislature, is multiplied by the prior year calculated FEFP per unweighted student FTE and is added to the allocation for that district.

## **DEFICIT (DEFICIT SPENDING)**

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

## **DEPARTMENT**

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

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

A governmental agency, which administers, coordinates and establishes policy for most federal/state and local assistance to education. The DOE serves as the single repository of education data from school districts, community colleges, universities and independent postsecondary institutions – allowing for the tracking of student performance across time and varying education sectors. This agency also establishes policies related to governmental financial aid for education, administers distribution of those funds and monitors their use. In addition, the DOE enforces rules and regulations put in place to ensure equal access to education for every individual.

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

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

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# SCHOOL DISTRICT TERMS

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## **DISCRETIONARY MILLAGE**

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

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

An adjustment to each district's gross Florida Educational Finance Program allocation based on cost-of-living differences in Florida's 67 counties as determined by the Florida Price Level Index. Funding is adjusted to recognize higher costs in certain districts. The adjustment for Collier County is currently the third highest of all Florida Counties.

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

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

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

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

## **ENCUMBRANCES**

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

## **ENGLISH LANGUAGE LEARNERS (ELL)**

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

## **EQUIPMENT**

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

## **EXCEPTIONAL STUDENT EDUCATION (ESE)**

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

## **EXCEPTIONAL STUDENT EDUCATION GUARANTEED ALLOCATION**

Funded through the FEFP, this guaranteed allocation, which is unchanging during the year, is based on the School District's projected membership of students formerly on the ESE Matrix of services in levels 1, 2 and 3 and is to be used to provide special education and related services for exceptional students.

# SCHOOL DISTRICT TERMS

## **EXPENDITURES**

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

## **FEDERAL REVENUE**

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

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

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

## **FISCAL YEAR (FY)**

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

## **FIXED ASSETS**

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

## **FLORIDA EDUCATIONAL FINANCE PROGRAM (FEFP)**

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

## **FLORIDA LOTTERY ALLOCATIONS**

Allocations distributed to Florida schools from the Education Enhancement "Lottery" Trust Fund. This allocation includes a Discretionary Lottery amount to be used to fund programs or initiatives within the 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 "FTE unit" is equal to an individual working the full number of daily allotted hours for the full number of work days in a work year for a given position classification. A full work year may vary from 180 to 250 workdays, depending on the effect of school calendars on individual position classifications. A full workday is set by definition and agreement, and is currently 7.5 or 8 hours depending on the job classification and requirements. A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year (e.g., a part-time assistant working for 20 hours per week = 0.5 of a full-time position).

## **FULL-TIME EQUIVALENT (FTE) STUDENT**

A full definition of FTE may be found in Florida Statutes 1011.61. In general terms, FTE is one student in membership for one year, in one or more programs covered by the FEFP (Florida Education Financing Program). In a standard school, this equates to 900 hours of instruction for grades 4 through 12, and 720 hours of instruction for grades K through 3, within a 180-day period. For official enrollment purposes, FTE is counted four times during the school year.

- FTE - WEIGHTED (WFTE)

A regular full-time student in grades 4 through 8 is counted as one FTE. All other students are "weighted", to compensate for differing cost levels to deal with different types of educational programs and students. For example, kindergarten children may require closer supervision, high school students may require more expensive lab equipment and handicapped students may require special services. Weights to be assigned for calculating weighted FTE is determined by the state and are used as the basis for state funding formulas. The State of Florida has established categories for funding with varying cost factors. Refer to FEFP 101 in section VII for current year table.

## **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. See definitions of specific funds below:

- **General Fund** - used to account for all financial resources except those required to be accounted for in another fund and for certain revenues from the State that are legally restricted to be expended for specific current operating purposes. The District's General Fund is the operating fund, which is used to account for most of the instructional and administrative aspects of the District's operations. The General Fund's revenue consists primarily of local property taxes, state, and federal government aid.
- **Debt Service Funds** - used to account for the accumulation of resources for, and the payment of general long-term debt principal, interest and related costs. The Debt Service Funds budget is similar to

# SCHOOL DISTRICT TERMS

a homeowner's mortgage. The School District has borrowed money to build, renovate and equip its schools. The payments on this debt are through the District's Debt Service Funds.

- Capital Projects Funds - used for educational capital outlay needs, including site acquisition and site improvements, new construction, renovation and remodeling projects, as well as facility equipment needs.
- The various Capital Projects Funds were established on the basis of revenue source, as demonstrated in the examples shown below:

## Capital Projects Funds

Capital Outlay Tax  
Public Education Capital Outlay (PECO)  
Capital Outlay and Debt Service  
Impact Fee  
Loan Fund  
Local Capital Improvement

## Revenue Source

Local Property Taxes  
State Gross Receipts Tax  
Motor Vehicle License Tax  
Local Ordinance - Residential Construction Impact Fees  
Short-Term Loan Authorized by Florida Statutes  
Sale of Assets and Contributions

- Special Revenue Funds - used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- Internal Service Funds - used to account for the District School Board's individual self-insurance programs and its Employee Benefits Plan. The District has established three internal service funds:
  - Health Care Benefit - Fund 711
  - Workers' Compensation - Fund 712
  - Flexible Spending Program (vision, dental, medical care and life insurance) - Fund 714

## FUND BALANCE

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

## GENERAL FUND

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

## GRANT

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

## HOMESTEAD EXEMPTION

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

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# SCHOOL DISTRICT TERMS

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## **INDIRECT COSTS**

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

## **INDUSTRY CERTIFICATION**

A voluntary process, through which students are assessed by an independent, third-party certifying entity using standards for knowledge, skills and competencies, resulting in the award of a time-limited credential that is nationally recognized and applicable to an occupation that is included in the workforce system's targeted occupation list or determined to be an occupation that is critical, emerging or addresses a local need.

## **INTER-FUND TRANSFERS**

Amounts transferred from one fund to another fund.

## **INTERNAL AUDIT**

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

## **INTERNAL SERVICE FUNDS**

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

## **LEVY**

Verb: To impose taxes or special assessments.

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

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

## **LONG-TERM DEBT**

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

## **LOST AND DAMAGED TEXTBOOKS**

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

## **MAINTENANCE OF PLANT**

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

## **MATERIALS (SUPPLIES)**

Expendable items, necessary to conduct day-to-day operations that become consumed, worn-out or deteriorated by use. These can also be items that lose their identity through fabrication or incorporation into different or more complex units or substances.

# SCHOOL DISTRICT TERMS

## **MCKAY (OPPORTUNITY) SCHOLARSHIP PROGRAM**

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

## **MILL**

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

## **MILLAGE RATE**

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

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

## **OBJECT**

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

## **OPERATING REVENUE**

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

## **PER STUDENT FTE (ALLOCATION)**

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

## **PER STUDENT FTE (EXPENDITURE)**

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

## **PRIOR PERIOD FUNDING ADJUSTMENT MILLAGE (PPFAM)**

Pursuant to 1011.62(4)(e) of Florida Statutes, the Prior Period Funding Adjustment Millage (PPFAM) offsets the unrealized Required Local Effort Millage (RLE) resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculations for a prior fiscal year or years. Districts are required to levy the PPFAM millage in addition to their RLE Millage and any discretionary millages.

# SCHOOL DISTRICT TERMS

## **PRORATION**

A division or distribution of funding on the basis of proportion. The State of Florida typically prorates funding for school districts due to a lack of available state funding. State prorations have occurred in the past six consecutive fiscal years (FY2013 – FY2018). 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 the school district, the amount of the purchase, the fund from which the purchase is being made, an accounting code to which the purchase shall be applied, and the signature or initial approval of the designated personnel responsible for approving the order of goods. It encumbers the obligation by restricting all or part of the related appropriation.

## **PURCHASED SERVICES**

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

## **QUALIFIED ZONE ACADEMY BONDS (QZAB)**

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

## **RACE TO THE TOP (RTTT)**

A \$4.35 billion United States Department of Education program designed to spur reforms in state and local K-12 education. RTTT is funded by the Education Recovery Act as part of the American Recovery and Reinvestment Act (ARRA) of 2009. States are eligible for different funding award buckets depending on their share of the federal population of children between the ages of 5-17. The District participated in the RTTT project and was granted a four-year grant in the amount of \$4.0 million in FY2011. The District's initial grant was fully expended in FY2014. The State has awarded targeted grants for the District from RTTT funds in FY2014 and FY2015.

## **REDBOOK**

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

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

Funding under the FEFP (Florida Education Finance Program) is comprised of both state and local revenue sources. After the state has determined the full amount of FEFP funding for the District, it determines what part must be paid from local sources. The State then determines the millage rate necessary to raise this funding, and requires the District to levy the millage necessary to collect that amount. The RLE is the amount the State tells the district to contribute in order to participate in state funding. Districts with higher property values will generate more funding than districts with low property values, but the amounts generated are

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# SCHOOL DISTRICT TERMS

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redistributed and supplemented by the State's contribution. If a district is property poor, it will receive proportionally more state funding. Conversely, if a district is property rich, it will receive proportionally less state funding. Collier County School District's RLE is 90% of total FEFP for the district, the maximum percentage that can be required.

## **RESERVE**

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

## **REVENUE**

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

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

## **ROLLBACK RATE**

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

## **SAFE SCHOOLS ALLOCATION**

Appropriated for activities that provide safe after school programs for middle school students and improvements to make schools safe places to learn. Each school district determines, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe School activity.

## **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, within a school, for the benefit of the school or a school sponsored activity. These funds are accounted for by each individual school, are separately audited and are not part of the District data presented in this budget book.

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# SCHOOL DISTRICT TERMS

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## **SCHOOL RECOGNITION PROGRAM**

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

## **SCHOOLS AND LIBRARIES (E-RATE) PROGRAM**

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

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

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

## **SPARSITY SUPPLEMENT**

Additional funds provided to small districts, recognizing that costs are more easily absorbed in larger school districts (economy of scale). There is a wealth adjustment, which eliminates many small districts, including District School Board of Collier County, from receiving this supplement.

## **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. District School Board of Collier County has two types of special revenue funds: State/Federal Grants and Nutrition Services.

## **STRATEGIC RESERVE**

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

## **STUDENT TRANSPORTATION SERVICES**

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

## **SUPPLEMENTAL ACADEMIC INSTRUCTION (SAI)**

A dropout prevention and academic intervention program, which provides school districts with funding and the flexibility to use these funds to help students gain at least one year of knowledge for each year attending school and avoid being left behind. Strategies may include, but are not limited to: modified curriculum, reading instruction, after school instruction, tutoring and other methods to improve student achievement.

# SCHOOL DISTRICT TERMS

## **TAX ROLL**

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

## **TAXABLE VALUE**

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

## **TAXES**

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

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

A segment of the Florida Education Finance Program (FEFP) to provide each teacher with a stipend for the purchase of classroom materials and supplies.

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

## **WORKFORCE DEVELOPMENT EDUCATION**

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

# SCHOOL DISTRICT TERMS

## ACRONYMS

ACRONYM	NAME
AFR	Annual Finance Report
ARRA	American Recovery and Reinvestment Act
BSA	Base Student Allocation
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
DSBCC	District School Board of Collier County
ELL	English Language Learners
ESE	Exceptional Student Education
FEFP	Florida Education Finance Program
FPLI	Florida Price Level Index
FRS	Florida Retirement System
FTE	Full-Time Equivalent
FY	Fiscal Year

ACRONYM	NAME
GASB	Governmental Accounting Standard Board
IDEA	Individuals with Disabilities Education Act
PECO	Public Education Capital Outlay
PPFAM	Prior Period Funding Adjustment Millage
QZAB	Qualified Zone Academy Bonds
RLE	Required Local Effort
RTTT	Race to the Top
SDCC	School District of Collier County
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