

By the Committee on Education Appropriations and
 Representative Sublette

1 A bill to be entitled
 2 An act relating to the procedure to be used to
 3 calculate funding for students enrolled in
 4 group 2 of the Florida Education Finance
 5 Program; amending s. 236.081, F.S.; providing
 6 for a supplemental capping calculation for
 7 those districts whose weighted FTE enrollment
 8 is over the weighted FTE ceiling established in
 9 the annual appropriations act; providing
 10 procedure for such calculation; repealing s.
 11 236.081(8), F.S., which provides for a caps
 12 adjustment supplement for group 2 programs when
 13 there are funds remaining in the Florida
 14 Education Finance Program appropriation;
 15 amending s. 236.25, F.S.; correcting a
 16 reference; providing an effective date.

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 18 Be It Enacted by the Legislature of the State of Florida:

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 20 Section 1. Subsection (8) of section 236.081, Florida
 21 Statutes, is repealed, and paragraph (d) of subsection (1),
 22 paragraphs (a) and (b) of subsection (4), subsection (9), and
 23 paragraph (a) of subsection (10) of said section, as amended
 24 by chapter 97-380, Laws of Florida, are amended to read:

25 236.081 Funds for operation of schools.--If the annual
 26 allocation from the Florida Education Finance Program to each
 27 district for operation of schools is not determined in the
 28 annual appropriations act or the substantive bill implementing
 29 the annual appropriations act, it shall be determined as
 30 follows:
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1 (1) COMPUTATION OF THE BASIC AMOUNT TO BE INCLUDED FOR
2 OPERATION.--The following procedure shall be followed in
3 determining the annual allocation to each district for
4 operation:

5 (d) Annual allocation calculation.--

6 1. The Department of Education is authorized and
7 directed to review all district programs and enrollment
8 projections and calculate a maximum total weighted full-time
9 equivalent student enrollment for each district for the K-12
10 FEFP.

11 2. Maximum enrollments calculated by the department
12 shall be derived from enrollment estimates used by the
13 Legislature to calculate the FEFP. If two or more districts
14 enter into an agreement under the provisions of s.
15 230.23(4)(d), after the final enrollment estimate is agreed
16 upon, the amount of FTE specified in the agreement, not to
17 exceed the estimate for the specific program as identified in
18 paragraph (c), may be transferred from the participating
19 districts to the district providing the program.

20 3. As part of its calculation of each district's
21 maximum total weighted full-time equivalent student
22 enrollment, the department shall establish separate enrollment
23 ceilings for each of two program groups. Group 1 shall be
24 composed of grades K-3, grades 4-8, and grades 9-12. Group 2
25 shall be composed of students in exceptional student education
26 programs, students-at-risk programs, all basic programs other
27 than the programs in group 1, and all vocational programs in
28 grades 7-12.

29 a. The weighted enrollment ceiling for group 2
30 programs shall be calculated by multiplying the final
31 enrollment conference estimate for each program by the

1 appropriate program weight. The weighted enrollment ceiling
2 for program group 2 shall be the sum of the weighted
3 enrollment ceilings for each program in the program group,
4 plus the increase in weighted full-time equivalent student
5 membership from the prior year for clients of the Department
6 of Children and Family Services and the Department of Juvenile
7 Justice.

8 b. If, for any calculation of the FEFP, the weighted
9 enrollment for program group 2, derived by multiplying actual
10 enrollments by appropriate program weights, exceeds the
11 enrollment ceiling for that group, the following procedure
12 shall be followed to reduce the weighted enrollment for that
13 group to equal the enrollment ceiling:

14 (I) The weighted enrollment ceiling for each program
15 in the program group shall be subtracted from the weighted
16 enrollment for that program derived from actual enrollments.

17 (II) If the difference calculated under
18 sub-sub-subparagraph (I) is greater than zero for any program,
19 a reduction proportion shall be computed for the program by
20 dividing the absolute value of the difference by the total
21 amount by which the weighted enrollment for the program group
22 exceeds the weighted enrollment ceiling for the program group.

23 (III) The reduction proportion calculated under
24 sub-sub-subparagraph (II) shall be multiplied by the total
25 amount of the program group's enrollment over the ceiling as
26 calculated under sub-sub-subparagraph (I).

27 (IV) The prorated reduction amount calculated under
28 sub-sub-subparagraph (III) shall be subtracted from the
29 program's weighted enrollment. For any calculation of the
30 FEFP, the enrollment ceiling for group 1 shall be calculated
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1 by multiplying the actual enrollment for each program in the
2 program group by its appropriate program weight.

3 c. For program group 2, the weighted enrollment
4 ceiling shall be a number not less than the sum obtained by:

5 (I) Multiplying the sum of reported FTE for all
6 programs in the program group that have a cost factor of 1.0
7 or more by 1.0, and

8 (II) By adding this number to the sum obtained by
9 multiplying the projected FTE for all programs with a cost
10 factor less than 1.0 by the actual cost factor.

11 4. Following completion of the weighted enrollment
12 ceiling calculation as provided in subparagraph 3., a
13 supplemental capping calculation shall be employed for those
14 districts that are over their weighted enrollment ceiling. For
15 each such district, the total reported unweighted FTE
16 enrollment for group 2 programs shall be compared with the
17 total appropriated unweighted FTE enrollment for group 2
18 programs. If the total reported unweighted FTE for group 2 is
19 greater than the appropriated unweighted FTE, then the excess
20 unweighted FTE up to the unweighted FTE transferred from group
21 2 to group 1 for each district by the Public School FTE
22 Estimating Conference shall be funded at a weight of 1.0 and
23 added to the funded weighted FTE computed in subparagraph 3.
24 This adjustment shall be calculated beginning with the third
25 calculation of the 1998-1999 FEFP.

26 (4) COMPUTATION OF DISTRICT REQUIRED LOCAL
27 EFFORT.--The Legislature shall prescribe the aggregate
28 required local effort for all school districts collectively as
29 an item in the General Appropriations Act for each fiscal
30 year. The amount that each district shall provide annually
31 toward the cost of the Florida Education Finance Program for

1 kindergarten through grade 12 programs shall be calculated as
2 follows:

3 (a) Estimated taxable value calculations.--

4 1.a. Not later than 2 working days prior to July 19,
5 the Department of Revenue shall certify to the Commissioner of
6 Education its most recent estimate of the taxable value for
7 school purposes in each school district and the total for all
8 school districts in the state for the current calendar year
9 based on the latest available data obtained from the local
10 property appraisers. Not later than July 19, the commissioner
11 shall compute a millage rate, rounded to the next highest one
12 one-thousandth of a mill, which, when applied to 95 percent of
13 the estimated state total taxable value for school purposes,
14 would generate the prescribed aggregate required local effort
15 for that year for all districts. The commissioner shall
16 certify to each district school board the millage rate,
17 computed as prescribed in this subparagraph, as the minimum
18 millage rate necessary to provide the district required local
19 effort for that year.

20 b. For the 1997-1998 fiscal year only, the General
21 Appropriations Act may direct the computation of the statewide
22 adjusted aggregate amount for required local effort for all
23 school districts collectively from ad valorem taxes to ensure
24 that no school district's revenue from required local effort
25 millage will produce more than 90 percent of the district's
26 total Florida Education Finance Program calculation, and the
27 adjustment of the required local effort millage rate of each
28 district that produces more than 90 percent of its total
29 Florida Education Finance Program entitlement to a level that
30 will produce only 90 percent of its total Florida Education
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1 Finance Program entitlement. This sub-subparagraph is
2 repealed on July 1, 1998, unless enacted in other legislation.

3 2. As revised data are received from property
4 appraisers, the Department of Revenue shall amend the
5 certification of the estimate of the taxable value for school
6 purposes. The Commissioner of Education, in administering the
7 provisions of subparagraph (9)~~(10)~~(a)2., shall use the most
8 recent taxable value for the appropriate year.

9 (b) Final calculation.--

10 1. The Department of Revenue shall, upon receipt of
11 the official final assessed value of property from each of the
12 property appraisers, certify to the commissioner the taxable
13 value total for school purposes in each school district,
14 subject to the provisions of paragraph (d). The commissioner
15 shall use the official final taxable value for school purposes
16 for each school district in the final calculation of the
17 annual K-12 Florida Education Finance Program allocations.

18 2. For the purposes of this paragraph, the official
19 final taxable value for school purposes shall be the taxable
20 value for school purposes on which the tax bills are computed
21 and mailed to the taxpayers, adjusted to reflect final
22 administrative actions of value adjustment boards and judicial
23 decisions pursuant to part I of chapter 194. By September 1 of
24 each year, the Department of Revenue shall certify to the
25 commissioner the official prior year final taxable value for
26 school purposes. For each county that has not submitted a
27 revised tax roll reflecting final value adjustment board
28 actions and final judicial decisions, the Department of
29 Revenue shall certify the most recent revision of the official
30 taxable value for school purposes. The certified value shall
31 be the final taxable value for school purposes and no further

1 adjustments shall be made, except those made pursuant to
2 subparagraph (9)~~(10)~~(a)2.

3 (8)~~(9)~~ QUALITY ASSURANCE GUARANTEE.--The Legislature
4 may annually in the General Appropriations Act determine a
5 percentage increase in funds per K-12 weighted FTE as a
6 minimum guarantee to each school district. The guarantee shall
7 be calculated from prior year base funding per weighted FTE
8 student which shall include the adjusted FTE dollars as
9 provided in subsection (9)~~(10)~~, quality guarantee funds, and
10 actual nonvoted discretionary local effort from taxes. From
11 the base funding per weighted FTE, the increase shall be
12 calculated for the current year. The current year funds from
13 which the guarantee shall be determined shall include the
14 adjusted FTE dollars as provided in subsection (9)~~(10)~~ and
15 potential nonvoted discretionary local effort from taxes. A
16 comparison of current year funds per weighted FTE to prior
17 year funds per weighted FTE shall be computed. For those
18 school districts which have less than the legislatively
19 assigned percentage increase, funds shall be provided to
20 guarantee the assigned percentage increase in funds per
21 weighted FTE student. Should appropriated funds be less than
22 the sum of this calculated amount for all districts, the
23 commissioner shall prorate each district's allocation. This
24 provision shall be implemented to the extent specifically
25 funded.

26 (9)~~(10)~~ TOTAL ALLOCATION OF STATE FUNDS TO EACH
27 DISTRICT FOR CURRENT OPERATION.--The total annual state
28 allocation to each district for current operation for the K-12
29 FEFP shall be distributed periodically in the manner
30 prescribed in the General Appropriations Act.

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1 (a) The basic amount for current operation for the
2 K-12 FEFP as determined in subsection (1), multiplied by the
3 district cost differential factor as determined in subsection
4 (2), plus the amount for the sparsity supplement as determined
5 in subsection (6), the decline in full-time equivalent
6 students as determined in subsection (7), and the quality
7 assurance guarantee as determined in subsection (8)~~(9)~~, less
8 the required local effort as determined in subsection (4). If
9 the funds appropriated for the purpose of funding the total
10 amount for current operation as provided in this paragraph are
11 not sufficient to pay the state requirement in full, the
12 department shall prorate the available state funds to each
13 district in the following manner:

14 1. Determine the percentage of proration by dividing
15 the sum of the total amount for current operation, as provided
16 in this paragraph for all districts collectively, and the
17 total district required local effort into the sum of the state
18 funds available for current operation and the total district
19 required local effort.

20 2. Multiply the percentage so determined by the sum of
21 the total amount for current operation as provided in this
22 paragraph and the required local effort for each individual
23 district.

24 3. From the product of such multiplication, subtract
25 the required local effort of each district; and the remainder
26 shall be the amount of state funds allocated to the district
27 for current operation.

28 Section 2. Subsection (1) of section 236.25, Florida
29 Statutes, is amended to read:

30 236.25 District school tax.--
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