

By Senator Mitchell

4-1299-02

See HB 229

1 A bill to be entitled
2 An act relating to education finance; amending
3 s. 236.081, F.S.; deleting the determination of
4 district cost differentials for purpose of
5 allocation of funds to school districts for
6 operation of schools; conforming
7 cross-references; amending s. 236.083, F.S.;
8 deleting use of the Florida Price Level Index
9 for purpose of allocation of funds to school
10 districts for student transportation; amending
11 ss. 110.1228, 213.053, 229.0537, 229.05371,
12 231.167, 231.424, 236.25, 237.071, 237.34,
13 240.384, 402.22, F.S.; conforming provisions
14 and cross-references; providing an effective
15 date.

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

18
19 Section 1. Section 236.081, Florida Statutes, is
20 amended to read:

21 236.081 Funds for operation of schools.--If the annual
22 allocation from the Florida Education Finance Program to each
23 district for operation of schools is not determined in the
24 annual appropriations act or the substantive bill implementing
25 the annual appropriations act, it shall be determined as
26 follows:

27 (1) COMPUTATION OF THE BASIC AMOUNT TO BE INCLUDED FOR
28 OPERATION.--The following procedure shall be followed in
29 determining the annual allocation to each district for
30 operation:

31

1 (a) Determination of full-time equivalent
2 membership.--During each of several school weeks, including
3 scheduled intersessions of a year-round school program during
4 the fiscal year, a program membership survey of each school
5 shall be made by each district by aggregating the full-time
6 equivalent student membership of each program by school and by
7 district. The department shall establish the number and
8 interval of membership calculations, except that for basic and
9 special programs such calculations shall not exceed nine for
10 any fiscal year. The district's full-time equivalent
11 membership shall be computed and currently maintained in
12 accordance with regulations of the commissioner. Beginning
13 with the 1999-2000 school year, each school district shall
14 also document the daily attendance of each student in
15 membership by school and by district. An average daily
16 attendance factor shall be computed by dividing the total
17 daily attendance of all students by the total number of
18 students in membership and then by the number of days in the
19 regular school year. Beginning with the 2002-2003 school year,
20 the district's full-time equivalent membership shall be
21 adjusted by multiplying by the average daily attendance
22 factor.

23 (b) Determination of base student allocation.--The
24 base student allocation for the Florida Education Finance
25 Program for kindergarten through grade 12 shall be determined
26 annually by the Legislature and shall be that amount
27 prescribed in the current year's General Appropriations Act.

28 (c) Determination of programs.--Cost factors based on
29 desired relative cost differences between the following
30 programs shall be established in the annual General
31 Appropriations Act. The Commissioner of Education shall

1 specify a matrix of services and intensity levels to be used
2 by districts in the determination of the two weighted cost
3 factors for exceptional students with the highest levels of
4 need. For these students, the funding support level shall fund
5 the exceptional students' education program, with the
6 exception of extended school year services for students with
7 disabilities.

8 1. Basic programs.--

9 a. Kindergarten and grades 1, 2, and 3.

10 b. Grades 4, 5, 6, 7, and 8.

11 c. Grades 9, 10, 11, and 12.

12 2. Programs for exceptional students.--

13 a. Support Level IV.

14 b. Support Level V.

15 3. Secondary career education programs.--

16 4. English for Speakers of Other Languages.--

17 (d) Annual allocation calculation.--

18 1. The Department of Education is authorized and
19 directed to review all district programs and enrollment
20 projections and calculate a maximum total weighted full-time
21 equivalent student enrollment for each district for the K-12
22 FEFP.

23 2. Maximum enrollments calculated by the department
24 shall be derived from enrollment estimates used by the
25 Legislature to calculate the FEFP. If two or more districts
26 enter into an agreement under the provisions of s.
27 230.23(4)(d), after the final enrollment estimate is agreed
28 upon, the amount of FTE specified in the agreement, not to
29 exceed the estimate for the specific program as identified in
30 paragraph (c), may be transferred from the participating
31 districts to the district providing the program.

1 3. As part of its calculation of each district's
2 maximum total weighted full-time equivalent student
3 enrollment, the department shall establish separate enrollment
4 ceilings for each of two program groups. Group 1 shall be
5 composed of grades K-3, grades 4-8, and grades 9-12. Group 2
6 shall be composed of students in exceptional student education
7 programs, English for Speakers of Other Languages programs,
8 all basic programs other than the programs in group 1, and all
9 vocational programs in grades 7-12.

10 a. The weighted enrollment ceiling for group 2
11 programs shall be calculated by multiplying the final
12 enrollment conference estimate for each program by the
13 appropriate program weight. The weighted enrollment ceiling
14 for program group 2 shall be the sum of the weighted
15 enrollment ceilings for each program in the program group,
16 plus the increase in weighted full-time equivalent student
17 membership from the prior year for clients of the Department
18 of Children and Family Services and the Department of Juvenile
19 Justice.

20 b. If, for any calculation of the FEFP, the weighted
21 enrollment for program group 2, derived by multiplying actual
22 enrollments by appropriate program weights, exceeds the
23 enrollment ceiling for that group, the following procedure
24 shall be followed to reduce the weighted enrollment for that
25 group to equal the enrollment ceiling:

26 (I) The weighted enrollment ceiling for each program
27 in the program group shall be subtracted from the weighted
28 enrollment for that program derived from actual enrollments.

29 (II) If the difference calculated under
30 sub-sub-subparagraph (I) is greater than zero for any program,
31 a reduction proportion shall be computed for the program by

1 dividing the absolute value of the difference by the total
2 amount by which the weighted enrollment for the program group
3 exceeds the weighted enrollment ceiling for the program group.

4 (III) The reduction proportion calculated under
5 sub-sub-subparagraph (II) shall be multiplied by the total
6 amount of the program group's enrollment over the ceiling as
7 calculated under sub-sub-subparagraph (I).

8 (IV) The prorated reduction amount calculated under
9 sub-sub-subparagraph (III) shall be subtracted from the
10 program's weighted enrollment. For any calculation of the
11 FEFP, the enrollment ceiling for group 1 shall be calculated
12 by multiplying the actual enrollment for each program in the
13 program group by its appropriate program weight.

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

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

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

22 4. Following completion of the weighted enrollment
23 ceiling calculation as provided in subparagraph 3., a
24 supplemental capping calculation shall be employed for those
25 districts that are over their weighted enrollment ceiling. For
26 each such district, the total reported unweighted FTE
27 enrollment for group 2 programs shall be compared with the
28 total appropriated unweighted FTE enrollment for group 2
29 programs. If the total reported unweighted FTE for group 2 is
30 greater than the appropriated unweighted FTE, then the excess
31 unweighted FTE up to the unweighted FTE transferred from group

1 2 to group 1 for each district by the Public School FTE
2 Estimating Conference shall be funded at a weight of 1.0 and
3 added to the funded weighted FTE computed in subparagraph 3.
4 This adjustment shall be calculated beginning with the third
5 calculation of the 1998-1999 FEFP.

6 (e) State funding for certain adult disabled
7 students.--If an adult student has been determined to be a
8 disabled student eligible for an approved educational program
9 for disabled adults provided pursuant to s. 239.301 and rules
10 of the State Board of Education and is enrolled in a class
11 with curriculum frameworks developed for the program, state
12 funding for that student shall be provided at a level double
13 that of the special adult general education program cost
14 factor for the purpose of generating weighted full-time
15 equivalent membership for time served in the program.

16 (f) Small, isolated high schools.--Districts which
17 levy the maximum nonvoted discretionary millage, exclusive of
18 millage for capital outlay purposes levied pursuant to s.
19 236.25(2), may calculate full-time equivalent students for
20 small, isolated high schools by multiplying the number of
21 unweighted full-time equivalent students times 2.75; provided
22 the percentage of students at such school passing both parts
23 of the high school competency test, as defined by law and
24 rule, has been equal to or higher than such percentage for the
25 state or district, whichever is greater. For the purpose of
26 this section, the term "small, isolated high school" means any
27 high school which is located no less than 28 miles by the
28 shortest route from another high school; which has been
29 serving students primarily in basic studies provided by
30 sub-subparagraphs (c)1.b. and c. and may include subparagraph
31 (c)6.; and which has a membership of no more than 100

1 students, but no fewer than 28 students, in grades 9 through
2 12.

3 (g) Calculation of full-time equivalent membership
4 with respect to instruction from community colleges or
5 universities.--Students enrolled in community college or
6 university dual enrollment instruction pursuant to s. 240.116
7 may be included in calculations of full-time equivalent
8 student memberships for basic programs for grades 9 through 12
9 by a district school board. Such students may also be
10 calculated as the proportional shares of full-time equivalent
11 enrollments they generate for the community college or
12 university conducting the dual enrollment instruction. Early
13 admission students shall be considered dual enrollments for
14 funding purposes. Students may be enrolled in dual enrollment
15 instruction provided by an eligible independent college or
16 university and may be included in calculations of full-time
17 equivalent student memberships for basic programs for grades 9
18 through 12 by a district school board. However, those
19 provisions of law which exempt dual enrolled and early
20 admission students from payment of instructional materials,
21 registration, matriculation, and laboratory fees shall not
22 apply to students who select the option of enrolling in an
23 eligible independent institution. An independent college or
24 university which is located and chartered in Florida, is not
25 for profit, is accredited by the Commission on Colleges of the
26 Southern Association of Colleges and Schools or the
27 Accrediting Commission of the Association of Independent
28 Colleges and Schools, and which confers degrees as defined in
29 s. 246.021 shall be eligible for inclusion in the dual
30 enrollment or early admission program. Students enrolled in
31 dual enrollment instruction shall be exempt from the payment

1 of registration, matriculation, and laboratory fees. No
2 student enrolled in college credit mathematics or English dual
3 enrollment instruction shall be funded as a dual enrollment
4 unless the student has successfully completed the relevant
5 section of the entry-level examination required pursuant to s.
6 240.117.

7 (h) Coenrollment.--If a high school student wishes to
8 earn high school credits from a community college and enrolls
9 in one or more adult secondary education courses at the
10 community college, the community college shall be reimbursed
11 for the costs incurred because of the high school student's
12 coenrollment as provided in the General Appropriations Act.

13 (i) Instruction in family and consumer
14 sciences.--Students in grades K through 12 who are enrolled
15 for more than six semesters in practical arts family and
16 consumer sciences courses may not be counted as full-time
17 equivalent students for this instruction.

18 (j) Instruction in exploratory career
19 education.--Students in grades 7 through 12 who are enrolled
20 for more than four semesters in exploratory career education
21 may not be counted as full-time equivalent students for this
22 instruction.

23 (k) Calculation of additional full-time equivalent
24 membership based on international baccalaureate examination
25 scores of students.--A value of 0.24 full-time equivalent
26 student membership shall be calculated for each student
27 enrolled in an international baccalaureate course who receives
28 a score of 4 or higher on a subject examination. A value of
29 0.3 full-time equivalent student membership shall be
30 calculated for each student who receives an international
31 baccalaureate diploma. Such value shall be added to the total

1 full-time equivalent student membership in basic programs for
2 grades 9 through 12 in the subsequent fiscal year. Students
3 enrolled in the Advanced International Certificate of
4 Education Program shall generate full-time equivalent student
5 membership in a manner that is equitable to the manner in
6 which students enrolled in the International Baccalaureate
7 Program generate full-time equivalent student membership. The
8 school district shall distribute to each classroom teacher who
9 provided international baccalaureate instruction:

10 1. A bonus in the amount of \$50 for each student
11 taught by the International Baccalaureate teacher in each
12 international baccalaureate course who receives a score of 4
13 or higher on the international baccalaureate examination.

14 2. An additional bonus of \$500 to each International
15 Baccalaureate teacher in a school designated performance grade
16 category "D" or "F" who has at least one student scoring 4 or
17 higher on the international baccalaureate examination,
18 regardless of the number of classes taught or of the number of
19 students scoring a 4 or higher on the international
20 baccalaureate examination.

21
22 Bonuses awarded to a teacher according to this paragraph shall
23 not exceed \$2,000 in any given school year and shall be in
24 addition to any regular wage or other bonus the teacher
25 received or is scheduled to receive.

26 (1) Instruction in career education.--Effective for
27 the 1985-1986 school year and thereafter, district pupil
28 progression plans shall provide for the substitution of
29 vocational courses for the nonelective courses required for
30 high school graduation pursuant to s. 232.246. A student in
31 grades 9 through 12 who enrolls in and satisfactorily

1 completes a job-preparatory program may substitute credit for
2 a portion of the required four credits in English, three
3 credits in mathematics, and three credits in science. The
4 credit substituted for English, mathematics, or science earned
5 through the vocational job-preparatory program shall be on a
6 curriculum equivalency basis as provided for in the State
7 Course Code Directory. The State Board of Education shall
8 authorize by rule vocational course substitutions not to
9 exceed two credits in each of the nonelective academic subject
10 areas of English, mathematics, and science. School districts
11 shall provide for vocational course substitutions not to
12 exceed two credits in each of the nonelective academic subject
13 areas of English, mathematics, and science, upon adoption of
14 vocational student performance standards by the school board
15 pursuant to s. 232.2454. A vocational program which has been
16 used as a substitute for a nonelective academic credit in one
17 subject area may not be used as a substitute for any other
18 subject area. The credit in practical arts or exploratory
19 career education required for high school graduation pursuant
20 to s. 232.246(1) shall be funded as a career education course.

21 (m) Calculation of additional full-time equivalent
22 membership based on college board advanced placement scores of
23 students.--A value of 0.24 full-time equivalent student
24 membership shall be calculated for each student in each
25 advanced placement course who receives a score of 3 or higher
26 on the College Board Advanced Placement Examination for the
27 prior year and added to the total full-time equivalent student
28 membership in basic programs for grades 9 through 12 in the
29 subsequent fiscal year. Each district must allocate at least
30 80 percent of the funds provided to the district for advanced
31 placement instruction, in accordance with this paragraph, to

1 the high school that generates the funds. The school district
2 shall distribute to each classroom teacher who provided
3 advanced placement instruction:

4 1. A bonus in the amount of \$50 for each student
5 taught by the Advanced Placement teacher in each advanced
6 placement course who receives a score of 3 or higher on the
7 College Board Advanced Placement Examination.

8 2. An additional bonus of \$500 to each Advanced
9 Placement teacher in a school designated performance grade
10 category "D" or "F" who has at least one student scoring 3 or
11 higher on the College Board Advanced Placement Examination,
12 regardless of the number of classes taught or of the number of
13 students scoring a 3 or higher on the College Board Advanced
14 Placement Examination.

15
16 Bonuses awarded to a teacher according to this paragraph shall
17 not exceed \$2,000 in any given school year and shall be in
18 addition to any regular wage or other bonus the teacher
19 received or is scheduled to receive.

20 (n) Year-round-school programs.--The Commissioner of
21 Education is authorized to adjust student eligibility
22 definitions, funding criteria, and reporting requirements of
23 statutes and rules in order that year-round-school programs
24 may achieve equivalent application of funding requirements
25 with non-year-round-school programs.

26 (o) Extended-school-year program.--It is the intent of
27 the Legislature that students be provided additional
28 instruction by extending the school year to 210 days or more.
29 Districts may apply to the Commissioner of Education for funds
30 to be used in planning and implementing an
31 extended-school-year program. The Department of Education

1 shall recommend to the Legislature the policies necessary for
2 full implementation of an extended school year.

3 (p) Determination of the basic amount for current
4 operation.--The basic amount for current operation to be
5 included in the Florida Education Finance Program for
6 kindergarten through grade 12 for each district shall be the
7 product of the following:

8 1. The full-time equivalent student membership in each
9 program, multiplied by

10 2. The cost factor for each program, adjusted for the
11 maximum as provided by paragraph (c), multiplied by

12 3. The base student allocation.

13 (q) Computation for funding through the Florida
14 Education Finance Program.--The State Board of Education may
15 adopt rules establishing programs and courses for which the
16 student may earn credit toward high school graduation.

17 ~~(2) DETERMINATION OF DISTRICT COST DIFFERENTIALS.--The~~
18 ~~commissioner shall annually compute for each district the~~
19 ~~current year's district cost differential. The district cost~~
20 ~~differential shall be calculated by adding each district's~~
21 ~~price level index as published in the Florida Price Level~~
22 ~~Index, prepared by the Executive Office of the Governor, for~~
23 ~~the most recent 3 years and dividing the resulting sum by 3.~~
24 ~~The result for each district shall be multiplied by 0.008 and~~
25 ~~to the resulting product shall be added 0.200; the sum thus~~
26 ~~obtained shall be the cost differential for that district for~~
27 ~~that year.~~

28 (2)(3) INSERVICE EDUCATIONAL PERSONNEL TRAINING
29 EXPENDITURE.--Of the amount computed in subsection ~~subsections~~
30 ~~(1) and (2)~~, a percentage of the base student allocation per
31 full-time equivalent student shall be expended for educational

1 training programs as determined by the district school board
2 as provided in s. 231.600. This percentage shall remain
3 constant and shall be calculated by dividing \$6 by the
4 1990-1991 base student allocation. At least two-thirds of the
5 funds so determined shall be expended as provided in s.
6 231.600, and such funds may be used for implementation of the
7 demonstration of professional education competence program as
8 provided in s. 231.17. Funds as provided herein may be
9 expended only for the direct support of inservice training
10 activities as prescribed below:

11 (a) Salaries and benefits of:

12 1. Personnel directly administering the approved
13 inservice training program.

14 2. School board employees while such personnel are
15 conducting an approved inservice training program.

16 3. Substitutes for personnel released to participate
17 in an approved inservice training program or an inservice
18 council activity.

19 (b) Other direct operating expenses, excluding capital
20 outlay, required for administering the approved inservice
21 training program, including, but not limited to, the
22 following:

23 1. Inservice training materials for approved inservice
24 training activities.

25 2. Data processing for approved inservice training
26 activities.

27 3. Telephone for the approved inservice training
28 program.

29 4. Office supplies for the personnel administering the
30 approved inservice training program.

31

1 5. Duplicating and printing for approved inservice
2 training activities.

3 6. Fees and travel and per diem expenses for
4 consultants used in conducting approved inservice training
5 activities.

6 7. Travel and per diem expenses for school district
7 personnel attending approved inservice conferences, workshops,
8 or visitations to schools.

9 8. Rental of facilities not owned by the school board
10 for use in conducting an approved inservice training program.

11 (c) Compensation may be awarded under this subsection
12 to employees engaged in inservice training activities which
13 are outside of, or in addition to, regular hours of duty
14 assignments or a regular day of a contract period for which
15 regular compensation is provided. No moneys shall be
16 authorized under this subsection for additional salaries and
17 benefits constituting dual compensation to employees
18 participating in inservice activities if such activities are
19 within regular hours of duty assignments or within a regular
20 day of a contract period for which regular compensation is
21 provided.

22 (d) Funds may be expended to pay tuition or
23 registration fees for college courses provided the course is
24 identified in the district's approved master plan and the
25 employee does not receive college credit. However, an employee
26 may be awarded college credit for successful participation in
27 exempted inservice programs that are identified by the
28 Department of Education in State Board of Education rule and
29 for which the employee shall pay the regular tuition and
30 registration fees assessed by the credit-granting institution.
31 Courses for these exempted programs shall be arranged and

1 conducted in compliance with procedures that are developed
2 cooperatively by the Department of Education and the Board of
3 Regents and are also included in State Board of Education
4 rule. Provision for payment of tuition and registration fees
5 for such credit-earning courses shall be contained in State
6 Board of Education rule.

7 (3)~~(4)~~ COMPUTATION OF DISTRICT REQUIRED LOCAL
8 EFFORT.--The Legislature shall prescribe the aggregate
9 required local effort for all school districts collectively as
10 an item in the General Appropriations Act for each fiscal
11 year. The amount that each district shall provide annually
12 toward the cost of the Florida Education Finance Program for
13 kindergarten through grade 12 programs shall be calculated as
14 follows:

15 (a) Estimated taxable value calculations.--

16 1.a. Not later than 2 working days prior to July 19,
17 the Department of Revenue shall certify to the Commissioner of
18 Education its most recent estimate of the taxable value for
19 school purposes in each school district and the total for all
20 school districts in the state for the current calendar year
21 based on the latest available data obtained from the local
22 property appraisers. Not later than July 19, the commissioner
23 shall compute a millage rate, rounded to the next highest one
24 one-thousandth of a mill, which, when applied to 95 percent of
25 the estimated state total taxable value for school purposes,
26 would generate the prescribed aggregate required local effort
27 for that year for all districts. The commissioner shall
28 certify to each district school board the millage rate,
29 computed as prescribed in this subparagraph, as the minimum
30 millage rate necessary to provide the district required local
31 effort for that year.

1 b. The General Appropriations Act shall direct the
2 computation of the statewide adjusted aggregate amount for
3 required local effort for all school districts collectively
4 from ad valorem taxes to ensure that no school district's
5 revenue from required local effort millage will produce more
6 than 90 percent of the district's total K-12 Florida Education
7 Finance Program calculation, and the adjustment of the
8 required local effort millage rate of each district that
9 produces more than 90 percent of its total Florida Education
10 Finance Program entitlement to a level that will produce only
11 90 percent of its total Florida Education Finance Program
12 entitlement.

13 2. As revised data are received from property
14 appraisers, the Department of Revenue shall amend the
15 certification of the estimate of the taxable value for school
16 purposes. The Commissioner of Education, in administering the
17 provisions of subparagraph~~(8)~~(9)(a)2., shall use the most
18 recent taxable value for the appropriate year.

19 (b) Final calculation.--

20 1. The Department of Revenue shall, upon receipt of
21 the official final assessed value of property from each of the
22 property appraisers, certify to the commissioner the taxable
23 value total for school purposes in each school district,
24 subject to the provisions of paragraph (d). The commissioner
25 shall use the official final taxable value for school purposes
26 for each school district in the final calculation of the
27 annual K-12 Florida Education Finance Program allocations.

28 2. For the purposes of this paragraph, the official
29 final taxable value for school purposes shall be the taxable
30 value for school purposes on which the tax bills are computed
31 and mailed to the taxpayers, adjusted to reflect final

1 administrative actions of value adjustment boards and judicial
2 decisions pursuant to part I of chapter 194. By September 1 of
3 each year, the Department of Revenue shall certify to the
4 commissioner the official prior year final taxable value for
5 school purposes. For each county that has not submitted a
6 revised tax roll reflecting final value adjustment board
7 actions and final judicial decisions, the Department of
8 Revenue shall certify the most recent revision of the official
9 taxable value for school purposes. The certified value shall
10 be the final taxable value for school purposes, and no further
11 adjustments shall be made, except those made pursuant to
12 subparagraph (8)~~(9)~~(a)2.

13 (c) Equalization of required local effort.--

14 1. The Department of Revenue shall include with its
15 certifications provided pursuant to paragraph (a) its most
16 recent determination of the assessment level of the prior
17 year's assessment roll for each county and for the state as a
18 whole.

19 2. The commissioner shall adjust the required local
20 effort millage of each district for the current year, computed
21 pursuant to paragraph (a), as follows:

22 a. The equalization factor for the prior year's
23 assessment roll of each district shall be multiplied by 95
24 percent of the taxable value for school purposes shown on that
25 roll and by the prior year's required local-effort millage,
26 exclusive of any equalization adjustment made pursuant to this
27 paragraph. The dollar amount so computed shall be the
28 additional required local effort for equalization for the
29 current year.

30 b. Such equalization factor shall be computed as the
31 quotient of the prior year's assessment level of the state as

1 a whole divided by the prior year's assessment level of the
2 county, from which quotient shall be subtracted 1.

3 c. The dollar amount of additional required local
4 effort for equalization for each district shall be converted
5 to a millage rate, based on 95 percent of the current year's
6 taxable value for that district, and added to the required
7 local effort millage determined pursuant to paragraph (a).

8 3. Notwithstanding the limitations imposed pursuant to
9 s. 236.25(1), the total required local-effort millage,
10 including additional required local effort for equalization,
11 shall be an amount not to exceed 10 minus the maximum millage
12 allowed as nonvoted discretionary millage, exclusive of
13 millage authorized pursuant to s. 236.25(2). Nothing herein
14 shall be construed to allow a millage in excess of that
15 authorized in s. 9, Art. VII of the State Constitution.

16 4. For the purposes of this chapter, the term
17 "assessment level" means the value-weighted mean assessment
18 ratio for the county or state as a whole, as determined
19 pursuant to s. 195.096, or as subsequently adjusted. In the
20 event a court has adjudicated that the department failed to
21 establish an accurate estimate of an assessment level of a
22 county and recomputation resulting in an accurate estimate
23 based upon the evidence before the court was not possible,
24 that county shall be presumed to have an assessment level
25 equal to that of the state as a whole.

26 5. If, in the prior year, taxes were levied against an
27 interim assessment roll pursuant to s. 193.1145, the
28 assessment level and prior year's nonexempt assessed valuation
29 used for the purposes of this paragraph shall be those of the
30 interim assessment roll.

31 (d) Exclusion.--

1 1. In those instances in which:
2 a. There is litigation either attacking the authority
3 of the property appraiser to include certain property on the
4 tax assessment roll as taxable property or contesting the
5 assessed value of certain property on the tax assessment roll,
6 and
7 b. The assessed value of the property in contest
8 involves more than 6 percent of the total nonexempt assessment
9 roll, the plaintiff shall provide to the district school board
10 of the county in which the property is located and to the
11 Department of Education a certified copy of the petition and
12 receipt for the good faith payment at the time they are filed
13 with the court.
14 2. For purposes of computing the required local effort
15 for each district affected by such petition, the Department of
16 Education shall exclude from the district's total nonexempt
17 assessment roll the assessed value of the property in contest
18 and shall add the amount of the good faith payment to the
19 district's required local effort.
20 (e) Recomputation.--Following final adjudication of
21 any litigation on the basis of which an adjustment in taxable
22 value was made pursuant to paragraph (d), the department shall
23 recompute the required local effort for each district for each
24 year affected by such adjustments, utilizing taxable values
25 approved by the court, and shall adjust subsequent allocations
26 to such districts accordingly.
27 (4)~~(5)~~ CATEGORICAL PROGRAMS.--The Legislature hereby
28 provides for the establishment of selected categorical
29 programs to assist in the development and maintenance of
30 activities giving indirect support to the programs previously
31 funded. These categorical appropriations may be funded as

1 general and transitional categorical programs. It is the
2 intent of the Legislature that no transitional categorical
3 program be funded for more than 4 fiscal years from the date
4 of original authorization. Such programs are as follows:

- 5 (a) General.--
6 1. Comprehensive school construction and debt service
7 as provided by law.
8 2. Community schools as provided by law.
9 3. School lunch programs as provided by law.
10 4. Instructional material funds as provided by law.
11 5. Student transportation as provided by law.
12 6. Student development services as provided by law.
13 7. Diagnostic and learning resource centers as
14 provided by law.
15 8. Comprehensive health education as provided by law.
16 9. Excellent Teaching Program as provided by law.

- 17 (b) Transitional.--
18 1. Bilingual program as provided by law.

19 (5)~~(6)~~ DETERMINATION OF SPARSITY SUPPLEMENT.--
20 (a) Annually, in an amount to be determined by the
21 Legislature through the General Appropriations Act, there
22 shall be added to the basic amount for current operation of
23 the K-12 FEFP qualified districts a sparsity supplement which
24 shall be computed as follows:

25
26
$$\frac{1101.8918}{\text{Sparsity Factor} = 2700 + \text{district sparsity index}} - 0.1101$$

27
28
29
30
31

1 except that districts with a sparsity index of 1,000 or less
2 shall be computed as having a sparsity index of 1,000, and
3 districts having a sparsity index of 7,308 and above shall be
4 computed as having a sparsity factor of zero. A qualified
5 district's full-time equivalent student membership shall equal
6 or be less than that prescribed annually by the Legislature in
7 the appropriations act. The amount prescribed annually by the
8 Legislature shall be no less than 17,000, but no more than
9 24,000.

10 (b) The district sparsity index shall be computed by
11 dividing the total number of full-time equivalent students in
12 all programs in the district by the number of senior high
13 school centers in the district, not in excess of three, which
14 centers are approved as permanent centers by a survey made by
15 the Department of Education.

16 (c) Each district's allocation of sparsity supplement
17 funds shall be adjusted in the following manner:

18 1. A maximum discretionary levy per FTE value for each
19 district shall be calculated by dividing the value of each
20 district's maximum discretionary levy by its FTE student
21 count;

22 2. A state average discretionary levy value per FTE
23 shall be calculated by dividing the total maximum
24 discretionary levy value for all districts by the state total
25 FTE student count;

26 3. For districts that have a levy value per FTE as
27 calculated in subparagraph 1. higher than the state average
28 calculated in subparagraph 2., a sparsity wealth adjustment
29 shall be calculated as the product of the difference between
30 the state average levy value per FTE calculated in
31 subparagraph 2. and the district's levy value per FTE

1 calculated in subparagraph 1. and the district's FTE student
2 count and -1;

3 4. Each district's sparsity supplement allocation
4 shall be calculated by adding the amount calculated as
5 specified in paragraphs (a) and (b) and the wealth adjustment
6 amount calculated in this paragraph.

7 (6)~~(7)~~ DECLINE IN FULL-TIME EQUIVALENT STUDENTS.--In
8 those districts where there is a decline between prior year
9 and current year unweighted FTE students, 50 percent of the
10 decline in the unweighted FTE students shall be multiplied by
11 the prior year calculated FEFP per unweighted FTE student and
12 shall be added to the allocation for that district. For this
13 purpose, the calculated FEFP shall be computed by multiplying
14 the weighted FTE students by the base student allocation ~~and~~
15 ~~then by the district cost differential~~. If a district
16 transfers a program to another institution not under the
17 authority of the district's school board, including a charter
18 technical career center, the decline is to be multiplied by a
19 factor of 0.15.

20 (7)~~(8)~~ QUALITY ASSURANCE GUARANTEE.--The Legislature
21 may annually in the General Appropriations Act determine a
22 percentage increase in funds per K-12 weighted FTE as a
23 minimum guarantee to each school district. The guarantee shall
24 be calculated from prior year base funding per weighted FTE
25 student which shall include the adjusted FTE dollars as
26 provided in subsection(8)~~(9)~~, quality guarantee funds, and
27 actual nonvoted discretionary local effort from taxes. From
28 the base funding per weighted FTE, the increase shall be
29 calculated for the current year. The current year funds from
30 which the guarantee shall be determined shall include the
31 adjusted FTE dollars as provided in subsection(8)~~(9)~~and

1 potential nonvoted discretionary local effort from taxes. A
2 comparison of current year funds per weighted FTE to prior
3 year funds per weighted FTE shall be computed. For those
4 school districts which have less than the legislatively
5 assigned percentage increase, funds shall be provided to
6 guarantee the assigned percentage increase in funds per
7 weighted FTE student. Should appropriated funds be less than
8 the sum of this calculated amount for all districts, the
9 commissioner shall prorate each district's allocation. This
10 provision shall be implemented to the extent specifically
11 funded.

12 (8)~~(9)~~ TOTAL ALLOCATION OF STATE FUNDS TO EACH
13 DISTRICT FOR CURRENT OPERATION.--The total annual state
14 allocation to each district for current operation for the K-12
15 FEFP shall be distributed periodically in the manner
16 prescribed in the General Appropriations Act.

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

30 1. Determine the percentage of proration by dividing
31 the sum of the total amount for current operation, as provided

1 in this paragraph for all districts collectively, and the
2 total district required local effort into the sum of the state
3 funds available for current operation and the total district
4 required local effort.

5 2. Multiply the percentage so determined by the sum of
6 the total amount for current operation as provided in this
7 paragraph and the required local effort for each individual
8 district.

9 3. From the product of such multiplication, subtract
10 the required local effort of each district; and the remainder
11 shall be the amount of state funds allocated to the district
12 for current operation.

13 (b) The amount thus obtained shall be the net annual
14 allocation to each school district. However, if it is
15 determined that any school district received an
16 underallocation or overallocation for any prior year because
17 of an arithmetical error, assessment roll change, full-time
18 equivalent student membership error, or any allocation error
19 revealed in an audit report, the allocation to that district
20 shall be appropriately adjusted. If the Department of
21 Education audit adjustment recommendation is based upon
22 controverted findings of fact, the Commissioner of Education
23 is authorized to establish the amount of the adjustment based
24 on the best interests of the state.

25 (c) The amount thus obtained shall represent the net
26 annual state allocation to each district; however,
27 notwithstanding any of the provisions herein, each district
28 shall be guaranteed a minimum level of funding in the amount
29 and manner prescribed in the General Appropriations Act.

30 Section 2. Subsection (2) of section 236.083, Florida
31 Statutes, is amended to read:

1 236.083 Funds for student transportation.--The annual
2 allocation to each district for transportation to public
3 school programs of students in membership in kindergarten
4 through grade 12, in migrant and exceptional student programs
5 below kindergarten, and in any other state-funded
6 prekindergarten program shall be determined as follows:

7 (2) The allocation for each district shall be
8 calculated annually in accordance with the following formula:

9
10 T = B + EX. The elements of this formula are defined as
11 follows: T is the total dollar allocation for transportation.
12 B is the base transportation dollar allocation prorated by an
13 adjusted student membership count. The adjusted membership
14 count shall be derived from a multiplicative index function in
15 which the base student membership is adjusted by ~~multiplying~~
16 ~~it by index numbers that individually account for the impact~~
17 ~~of the price level index, average bus occupancy, and the~~
18 extent of rural population in the district. EX is the base
19 transportation dollar allocation for disabled students
20 prorated by an adjusted disabled student membership count.
21 The base transportation dollar allocation for disabled
22 students is the total state base disabled student membership
23 count weighted for increased costs associated with
24 transporting disabled students and multiplying it by the prior
25 year's average per student cost for transportation. The
26 adjusted disabled student membership count shall be derived
27 from a multiplicative index function in which the weighted
28 base disabled student membership is adjusted by ~~multiplying it~~
29 ~~by index numbers that individually account for the impact of~~
30 ~~the price level index, average bus occupancy, and the extent~~
31 of rural population in the district. Each adjustment factor

1 shall be designed to affect the base allocation by no more or
2 less than 10 percent.

3 Section 3. Paragraph (a) of subsection (1) of section
4 110.1228, Florida Statutes, is amended to read:

5 110.1228 Participation by small counties, small
6 municipalities, and district school boards located in small
7 counties.--

8 (1) As used in this section, the term:

9 (a) "District school board" means a district school
10 board located in a small county or a district school board
11 that receives funding pursuant to s. 236.081(5)(6).

12 Section 4. Subsection (6) of section 213.053, Florida
13 Statutes, is amended to read:

14 213.053 Confidentiality and information sharing.--

15 (6) Any information received by the Department of
16 Revenue in connection with the administration of taxes,
17 including, but not limited to, information contained in
18 returns, reports, accounts, or declarations filed by persons
19 subject to tax, shall be made available by the department to
20 the Auditor General or his or her authorized agent, the
21 director of the Office of Program Policy Analysis and
22 Government Accountability or his or her authorized agent, the
23 Comptroller or his or her authorized agent, the Insurance
24 Commissioner or his or her authorized agent, the Treasurer or
25 his or her authorized agent, or a property appraiser or tax
26 collector or their authorized agents pursuant to s.
27 195.084(1), in the performance of their official duties,~~or to~~
28 ~~designated employees of the Department of Education solely for~~
29 ~~determination of each school district's price level index~~
30 ~~pursuant to s. 236.081(2);~~ however, no information shall be
31 disclosed to the Auditor General or his or her authorized

1 agent, the director of the Office of Program Policy Analysis
2 and Government Accountability or his or her authorized agent,
3 the Comptroller or his or her authorized agent, the Insurance
4 Commissioner or his or her authorized agent, the Treasurer or
5 his or her authorized agent, or to a property appraiser or tax
6 collector or their authorized agents, ~~or to designated~~
7 ~~employees of the Department of Education~~ if such disclosure is
8 prohibited by federal law. The Auditor General or his or her
9 authorized agent, the director of the Office of Program Policy
10 Analysis and Government Accountability or his or her
11 authorized agent, the Comptroller or his or her authorized
12 agent, the Treasurer or his or her authorized agent, and the
13 property appraiser or tax collector and their authorized
14 agents, ~~or designated employees of the Department of Education~~
15 shall be subject to the same requirements of confidentiality
16 and the same penalties for violation of the requirements as
17 the department. ~~For the purpose of this subsection,~~
18 ~~"designated employees of the Department of Education" means~~
19 ~~only those employees directly responsible for calculation of~~
20 ~~price level indices pursuant to s. 236.081(2). It does not~~
21 ~~include the supervisors of such employees or any other~~
22 ~~employees or elected officials within the Department of~~
23 ~~Education.~~

24 Section 5. Paragraph (a) of subsection (6) of section
25 229.0537, Florida Statutes, is amended to read:

26 229.0537 Opportunity Scholarship Program.--

27 (6) OPPORTUNITY SCHOLARSHIP FUNDING AND PAYMENT.--

28 (a)1. The maximum opportunity scholarship granted for
29 an eligible student shall be a calculated amount equivalent to
30 the base student allocation multiplied by the appropriate cost
31 factor for the educational program that would have been

1 provided for the student in the district school to which he or
2 she was assigned, ~~multiplied by the district cost~~
3 ~~differential~~. In addition, the calculated amount shall include
4 the per-student share of instructional materials funding,
5 technology funding, and other categorical funds as provided
6 for this purpose in the General Appropriations Act. The amount
7 of the opportunity scholarship shall be the calculated amount
8 or the amount of the private school's tuition and fees,
9 whichever is less. Fees eligible shall include textbook fees,
10 lab fees, and other fees related to instruction, including
11 transportation. The district shall report all students who are
12 attending a private school under this program. The students
13 attending private schools on opportunity scholarships shall be
14 reported separately from those students reported for purposes
15 of the Florida Education Finance Program. The public or
16 private school that provides services to students with
17 disabilities shall receive the weighted funding for such
18 services at the appropriate funding level consistent with the
19 provisions of s. 236.025.

20 2. For purposes of calculating the opportunity
21 scholarship, a student will be eligible for the amount of the
22 appropriate basic cost factor if:

23 a. The student currently participates in a Group I
24 program funded at the basic cost factor and is not
25 subsequently identified as having a disability; or

26 b. The student currently participates in a Group II
27 program and the parent has chosen a private school that does
28 not provide the additional services funded by the Group II
29 program.

30 3. Following annual notification on July 1 of the
31 number of participants, the Department of Education shall

1 transfer from each school district's appropriated funds the
2 calculated amount from the Florida Education Finance Program
3 and authorized categorical accounts to a separate account for
4 the Opportunity Scholarship Program for quarterly disbursement
5 to the parents or guardians of participating students.

6 Section 6. Paragraph (a) of subsection (6) of section
7 229.05371, Florida Statutes, is amended to read:

8 229.05371 The John M. McKay Scholarships for Students
9 with Disabilities Program.--There is established a program
10 that is separate and distinct from the Opportunity Scholarship
11 Program and is named the John M. McKay Scholarships for
12 Students with Disabilities Program, pursuant to this section.

13 (6) SCHOLARSHIP FUNDING AND PAYMENT.--

14 (a)1. The maximum scholarship granted for an eligible
15 student with disabilities shall be a calculated amount
16 equivalent to the base student allocation in the Florida
17 Education Finance Program multiplied by the appropriate cost
18 factor for the educational program that would have been
19 provided for the student in the district school to which he or
20 she was assigned, ~~multiplied by the district cost~~
21 differential.

22 2. In addition, a share of the guaranteed allocation
23 for exceptional students shall be determined and added to the
24 calculated amount. The calculation shall be based on the
25 methodology and the data used to calculate the guaranteed
26 allocation for exceptional students for each district in
27 chapter 2000-166, Laws of Florida. The calculation shall be
28 based on the student's grade, matrix level of services, and
29 the difference between the 2000-2001 basic program and the
30 appropriate level of services cost factor, multiplied by the
31 2000-2001 base student allocation ~~and the 2000-2001 district~~

1 ~~cost differential~~ for the sending district. Also, the
2 calculated amount shall include the per-student share of
3 supplemental academic instruction funds, instructional
4 materials funds, technology funds, and other categorical funds
5 as provided for such purposes in the General Appropriations
6 Act.

7 Section 7. Section 231.167, Florida Statutes, is
8 amended to read:

9 231.167 Speech-language services to school districts
10 qualifying for sparsity supplement; rules.--Based on
11 recommendations of a task force appointed by the Commissioner
12 of Education, the State Board of Education shall adopt rules
13 for speech-language services to school districts that qualify
14 for the sparsity supplement as described in s. 236.081(5)~~(6)~~.
15 These services may be provided by baccalaureate degree level
16 persons for a period of 3 years. The rules shall authorize the
17 delivery of speech-language services by baccalaureate degree
18 level persons under the direction of a certified
19 speech-language pathologist with a master's degree or higher.
20 By October 1, 2003, these rules shall be reviewed by the State
21 Board of Education.

22 Section 8. Subsection (2) of section 231.424, Florida
23 Statutes, is amended to read:

24 231.424 Sabbatical leave.--

25 (2) Funds, not to exceed 25 percent, of the district's
26 allocation for inservice training under s. 236.081(2)~~(3)~~or
27 other district funds may be expended in order to fulfill the
28 provisions of this section, provided that the district
29 allocates \$5 of district funds for each \$1 of state inservice
30 training funds expended under this subsection.

31

1 Section 9. Subsections (1) and (4) of section 236.25,
2 Florida Statutes, are amended to read:

3 236.25 District school tax.--

4 (1) If the district school tax is not provided in the
5 General Appropriations Act or the substantive bill
6 implementing the General Appropriations Act, each school board
7 desiring to participate in the state allocation of funds for
8 current operation as prescribed by s. 236.081~~(8)~~(9) shall levy
9 on the taxable value for school purposes of the district,
10 exclusive of millage voted under the provisions of s. 9(b) or
11 s. 12, Art. VII of the State Constitution, a millage rate not
12 to exceed the amount certified by the commissioner as the
13 minimum millage rate necessary to provide the district
14 required local effort for the current year, pursuant to s.
15 236.081~~(3)~~(4)(a)1. In addition to the required local effort
16 millage levy, each school board may levy a nonvoted current
17 operating discretionary millage. The Legislature shall
18 prescribe annually in the appropriations act the maximum
19 amount of millage a district may levy. The millage rate
20 prescribed shall exceed zero mills but shall not exceed the
21 lesser of 1.6 mills or 25 percent of the millage which is
22 required pursuant to s. 236.081~~(3)~~(4), exclusive of millage
23 levied pursuant to subsection (2).

24 (4) Nothing in s. 236.081~~(3)~~(4)(a)1. shall in any way
25 be construed to increase the maximum school millage levies as
26 provided for in subsection (1).

27 Section 10. Subsection (3) of section 237.071, Florida
28 Statutes, is amended to read:

29 237.071 School board to adopt tentative budget.--

30
31

1 (3) The proposed budget shall include an amount for
2 local required effort for current operation, in accordance
3 with the requirements of s. 236.081(3)~~(4)~~.

4 Section 11. Paragraph (a) of subsection (2) and
5 paragraph (b) of subsection (3) of section 237.34, Florida
6 Statutes, are amended to read:

7 237.34 Cost accounting and reporting.--

8 (2) COST REPORTING.--

9 (a) Each district shall report on a district-aggregate
10 basis expenditures for inservice training pursuant to s.
11 236.081(2)~~(3)~~, and for categorical programs as provided in s.
12 236.081(4)~~(5)~~.

13 (3) PROGRAM EXPENDITURE REQUIREMENTS.--

14 (b) Funds for inservice training established in s.
15 236.081(2)~~(3)~~and for categorical programs established in s.
16 236.081(4)~~(5)~~shall be expended for the costs of the
17 identified programs in accordance with the rules of the state
18 board.

19 Section 12. Paragraph (a) of subsection (6) of section
20 240.384, Florida Statutes, is amended to read:

21 240.384 Training school consolidation pilot
22 projects.--

23 (6) FUNDING.--Beginning July 1, 1999, the Department
24 of Education shall shift funds generated by students in the
25 pilot training centers established by this section, including
26 workforce development recurring and nonrecurring funds, from
27 the appropriate school district to the respective community
28 college. The community college shall qualify for future
29 facilities funding upon transfer of the facility.

30 (a) Consistent with s. 236.081(6)~~(7)~~, school districts
31 that transfer programs will receive an amount equal to 15

1 percent of the funding generated for the program under the
2 FEFP in 1996-1997.

3 Section 13. Subsection (7) of section 402.22, Florida
4 Statutes, is amended to read:

5 402.22 Education program for students who reside in
6 residential care facilities operated by the Department of
7 Children and Family Services.--

8 (7) Notwithstanding the provisions of s. 230.23(4)(n),
9 the educational program at the Marianna Sunland Center in
10 Jackson County shall be operated by the Department of
11 Education, either directly or through grants or contractual
12 agreements with other public educational agencies. The annual
13 state allocation to any such agency shall be computed pursuant
14 to s. 236.081(1), ~~(2)~~, and (4) ~~(5)~~ and allocated in the amount
15 that would have been provided the local school district in
16 which the residential facility is located.

17 Section 14. This act shall take effect July 1, 2002.

18

19

20

LEGISLATIVE SUMMARY

21

22 For purpose of allocation of funds to school districts
23 for operation of schools, deletes determination of the
24 district cost differential, which is calculated using the
25 Florida Price Level Index. For purpose of allocation of
26 funds to school districts for student transportation,
27 deletes use of the price level index. Conforms provisions
28 and cross-references.

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31