Florida Senate - 2004

By Senator Bennett

	21-248-04
1	A bill to be entitled
2	An act relating to funding for school
3	districts; amending s. 1011.62, F.S.; deleting
4	the determination of district cost
5	differentials for the purpose of allocation of
6	funds to school districts for operation of
7	schools; correcting cross-references; amending
8	s. 1011.68, F.S.; deleting use of the Florida
9	Price Level Index for the purpose of allocation
10	of funds to school districts for student
11	transportation; amending ss. 110.1228, 213.053,
12	402.22, 1002.38, 1002.39, 1004.75, 1010.20,
13	1011.02, 1011.71, 1012.44, and 1012.64, F.S.;
14	conforming provisions and correcting
15	cross-references; providing an effective date.
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17	Be It Enacted by the Legislature of the State of Florida:
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19	Section 1. Section 1011.62, Florida Statutes, is
20	amended to read:
21	1011.62 Funds for operation of schoolsIf 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	OPERATIONThe following procedure shall be followed in
29	determining the annual allocation to each district for
30	operation:
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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 б 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 accordance with regulations of the commissioner. 12 (b) Determination of base student allocation.--The 13 base student allocation for the Florida Education Finance 14 15 Program for kindergarten through grade 12 shall be determined annually by the Legislature and shall be that amount 16 17 prescribed in the current year's General Appropriations Act. 18 (c) Determination of programs.--Cost factors based on 19 desired relative cost differences between the following 20 programs shall be established in the annual General 21 Appropriations Act. The Commissioner of Education shall specify a matrix of services and intensity levels to be used 22 by districts in the determination of the two weighted cost 23 24 factors for exceptional students with the highest levels of 25 need. For these students, the funding support level shall fund the exceptional students' education program, with the 26 27 exception of extended school year services for students with 28 disabilities. 29 Basic programs. --1. Kindergarten and grades 1, 2, and 3. 30 а. Grades 4, 5, 6, 7, and 8. 31 b.

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1 Grades 9, 10, 11, and 12. c. 2 2. Programs for exceptional students. --3 Support Level IV. a. 4 b. Support Level V. 5 Secondary career and technical education 3. б programs.--7 English for Speakers of Other Languages .--4. 8 (d) Annual allocation calculation.--9 The Department of Education is authorized and 1. 10 directed to review all district programs and enrollment 11 projections and calculate a maximum total weighted full-time equivalent student enrollment for each district for the K-12 12 13 FEFP. 2. Maximum enrollments calculated by the department 14 shall be derived from enrollment estimates used by the 15 Legislature to calculate the FEFP. If two or more districts 16 17 enter into an agreement under the provisions of s. 1001.42(4)(d), after the final enrollment estimate is agreed 18 19 upon, the amount of FTE specified in the agreement, not to 20 exceed the estimate for the specific program as identified in 21 paragraph (c), may be transferred from the participating districts to the district providing the program. 22 23 3. As part of its calculation of each district's 24 maximum total weighted full-time equivalent student 25 enrollment, the department shall establish separate enrollment ceilings for each of two program groups. Group 1 shall be 26 27 composed of basic programs for grades K-3, grades 4-8, and 28 grades 9-12. Group 2 shall be composed of students in 29 exceptional student education programs, English for Speakers 30 of Other Languages programs, and all career and technical 31 programs in grades 7-12.

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Florida Senate - 2004 21-248-04

1 The weighted enrollment ceiling for group 2 a. 2 programs shall be calculated by multiplying the final 3 enrollment conference estimate for each program by the 4 appropriate program weight. The weighted enrollment ceiling 5 for program group 2 shall be the sum of the weighted 6 enrollment ceilings for each program in the program group, 7 plus the increase in weighted full-time equivalent student 8 membership from the prior year for clients of the Department 9 of Children and Family Services and the Department of Juvenile 10 Justice. 11 b. If, for any calculation of the FEFP, the weighted enrollment for program group 2, derived by multiplying actual 12 enrollments by appropriate program weights, exceeds the 13 enrollment ceiling for that group, the following procedure 14 shall be followed to reduce the weighted enrollment for that 15 group to equal the enrollment ceiling: 16 17 (I) The weighted enrollment ceiling for each program 18 in the program group shall be subtracted from the weighted 19 enrollment for that program derived from actual enrollments. (II) If the difference calculated under 20 21 sub-subparagraph (I) is greater than zero for any program, a reduction proportion shall be computed for the program by 22 dividing the absolute value of the difference by the total 23 24 amount by which the weighted enrollment for the program group 25 exceeds the weighted enrollment ceiling for the program group. (III) The reduction proportion calculated under 26 27 sub-subparagraph (II) shall be multiplied by the total 28 amount of the program group's enrollment over the ceiling as 29 calculated under sub-subparagraph (I). 30 (IV) The prorated reduction amount calculated under 31 sub-sub-subparagraph (III) shall be subtracted from the 4

1 program's weighted enrollment. For any calculation of the 2 FEFP, the enrollment ceiling for group 1 shall be calculated 3 by multiplying the actual enrollment for each program in the 4 program group by its appropriate program weight. 5 c. For program group 2, the weighted enrollment б ceiling shall be a number not less than the sum obtained by: 7 (I) Multiplying the sum of reported FTE for all 8 programs in the program group that have a cost factor of 1.0 9 or more by 1.0, and 10 (II) By adding this number to the sum obtained by 11 multiplying the projected FTE for all programs with a cost factor less than 1.0 by the actual cost factor. 12 4. Following completion of the weighted enrollment 13 ceiling calculation as provided in subparagraph 3., a 14 supplemental capping calculation shall be employed for those 15 districts that are over their weighted enrollment ceiling. For 16 17 each such district, the total reported unweighted FTE 18 enrollment for group 2 programs shall be compared with the 19 total appropriated unweighted FTE enrollment for group 2 20 programs. If the total reported unweighted FTE for group 2 is 21 greater than the appropriated unweighted FTE, then the excess unweighted FTE up to the unweighted FTE transferred from group 22 2 to group 1 for each district by the Public School FTE 23 24 Estimating Conference shall be funded at a weight of 1.0 and 25 added to the funded weighted FTE computed in subparagraph 3. (e) Funding model for exceptional student education 26 27 programs.--28 The funding model uses basic, at-risk, support 1.a. 29 levels IV and V for exceptional students and career and 30 technical Florida Education Finance Program cost factors, and 31 a guaranteed allocation for exceptional student education

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1 programs. Exceptional education cost factors are determined by 2 using a matrix of services to document the services that each 3 exceptional student will receive. The nature and intensity of 4 the services indicated on the matrix shall be consistent with 5 the services described in each exceptional student's 6 individual educational plan.

7 In order to generate funds using one of the two b. 8 weighted cost factors, a matrix of services must be completed 9 at the time of the student's initial placement into an 10 exceptional student education program and at least once every 11 3 years by personnel who have received approved training. Nothing listed in the matrix shall be construed as limiting 12 the services a school district must provide in order to ensure 13 14 that exceptional students are provided a free, appropriate public education. 15

Students identified as exceptional, in accordance 16 c. 17 with chapter 6A-6, Florida Administrative Code, who do not 18 have a matrix of services as specified in sub-subparagraph b. 19 shall generate funds on the basis of full-time-equivalent 20 student membership in the Florida Education Finance Program at the same funding level per student as provided for basic 21 students. Additional funds for these exceptional students will 22 be provided through the guaranteed allocation designated in 23 24 subparagraph 2.

25 2. For students identified as exceptional who do not have a matrix of services, there is created a guaranteed allocation to provide these students with a free appropriate public education, in accordance with s. 1001.42(4)(m) and rules of the State Board of Education, which shall be allocated annually to each school district in the amount provided in the General Appropriations Act. These funds shall

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be in addition to the funds appropriated on the basis of FTE student membership in the Florida Education Finance Program, and the amount allocated for each school district shall not be recalculated during the year. These funds shall be used to provide special education and related services for exceptional students.

7 (f) Supplemental academic instruction; categorical 8 fund.--

9 1. There is created a categorical fund to provide
10 supplemental academic instruction to students in kindergarten
11 through grade 12. This paragraph may be cited as the
12 "Supplemental Academic Instruction Categorical Fund."

2. Categorical funds for supplemental academic 13 instruction shall be allocated annually to each school 14 district in the amount provided in the General Appropriations 15 Act. These funds shall be in addition to the funds 16 17 appropriated on the basis of FTE student membership in the 18 Florida Education Finance Program and shall be included in the 19 total potential funds of each district. These funds shall be 20 used to provide supplemental academic instruction to students 21 enrolled in the K-12 program. Supplemental instruction strategies may include, but are not limited to: modified 22 curriculum, reading instruction, after-school instruction, 23 24 tutoring, mentoring, class size reduction, extended school 25 year, intensive skills development in summer school, and other methods for improving student achievement. Supplemental 26 instruction may be provided to a student in any manner and at 27 28 any time during or beyond the regular 180-day term identified 29 by the school as being the most effective and efficient way to best help that student progress from grade to grade and to 30 31 graduate.

Florida Senate - 2004 21-248-04

1	3. Effective with the 1999-2000 fiscal year, funding
2	on the basis of FTE membership beyond the 180-day regular term
3	shall be provided in the FEFP only for students enrolled in
4	juvenile justice education programs. Funding for instruction
5	beyond the regular 180-day school year for all other K-12
б	students shall be provided through the supplemental academic
7	instruction categorical fund and other state, federal, and
8	local fund sources with ample flexibility for schools to
9	provide supplemental instruction to assist students in
10	progressing from grade to grade and graduating.
11	4. The Florida State University School, as a
12	developmental research school, is authorized to expend from
13	its FEFP or Lottery Enhancement Trust Fund allocation the cost
14	to the student of remediation in reading, writing, or
15	mathematics for any graduate who requires remediation at a
16	postsecondary educational institution.
17	5. Beginning in the 1999-2000 school year, dropout
18	prevention programs as defined in ss. 1003.52, 1003.53(1)(a),
19	(b), and (c), and 1003.54 shall be included in group 1
20	programs under subparagraph (d)3.
21	(g) Education for speakers of other languagesA
22	school district shall be eligible to report full-time
23	equivalent student membership in the ESOL program in the
24	Florida Education Finance Program provided the following
25	conditions are met:
26	1. The school district has a plan approved by the
27	Department of Education.
28	2. The eligible student is identified and assessed as
29	limited English proficient based on assessment criteria.
30	3.a. An eligible student may be reported for funding
31	in the ESOL program for a base period of 3 years. However, a
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student whose English competency does not meet the criteria for proficiency after 3 years in the ESOL program may be reported for a fourth, fifth, and sixth year of funding, provided his or her limited English proficiency is assessed and properly documented prior to his or her enrollment in each additional year beyond the 3-year base period.

b. If a student exits the program and is later reclassified as limited English proficient, the student may be reported in the ESOL program for funding for an additional year, or extended annually for a period not to exceed a total of 6 years pursuant to this paragraph, based on an annual evaluation of the student's status.

4. An eligible student may be reported for funding in
the ESOL program for membership in ESOL instruction in English
and ESOL instruction or home language instruction in the basic
subject areas of mathematics, science, social studies, and
computer literacy.

(h) Small, isolated high schools.--Districts which 18 19 levy the maximum nonvoted discretionary millage, exclusive of 20 millage for capital outlay purposes levied pursuant to s. 21 1011.71(2), may calculate full-time equivalent students for small, isolated high schools by multiplying the number of 22 unweighted full-time equivalent students times 2.75; provided 23 24 the percentage of students at such school passing both parts 25 of the high school competency test, as defined by law and rule, has been equal to or higher than such percentage for the 26 state or district, whichever is greater. For the purpose of 27 28 this section, the term "small, isolated high school" means any 29 high school which is located no less than 28 miles by the shortest route from another high school; which has been 30 31 serving students primarily in basic studies provided by

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1 sub-subparagraphs (c)1.b. and c. and may include subparagraph 2 (c)4.; and which has a membership of no more than 100 3 students, but no fewer than 28 students, in grades 9 through 4 12.

5 (i) Calculation of full-time equivalent membership б with respect to instruction from community colleges or state 7 universities .-- Students enrolled in community college or 8 university dual enrollment instruction pursuant to s. 1007.271 9 may be included in calculations of full-time equivalent 10 student memberships for basic programs for grades 9 through 12 11 by a district school board. Such students may also be calculated as the proportional shares of full-time equivalent 12 13 enrollments they generate for the community college or university conducting the dual enrollment instruction. Early 14 admission students shall be considered dual enrollments for 15 funding purposes. Students may be enrolled in dual enrollment 16 17 instruction provided by an eligible independent college or university and may be included in calculations of full-time 18 19 equivalent student memberships for basic programs for grades 9 20 through 12 by a district school board. However, those 21 provisions of law which exempt dual enrolled and early admission students from payment of instructional materials and 22 tuition and fees, including laboratory fees, shall not apply 23 24 to students who select the option of enrolling in an eligible independent institution. An independent college or university 25 which is located and chartered in Florida, is not for profit, 26 27 is accredited by the Commission on Colleges of the Southern 28 Association of Colleges and Schools or the Accrediting Council 29 for Independent Colleges and Schools, and which confers degrees as defined in s. 1005.02 shall be eligible for 30 31 inclusion in the dual enrollment or early admission program.

SB 310

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Students enrolled in dual enrollment instruction shall be exempt from the payment of tuition and fees, including laboratory fees. No student enrolled in college credit mathematics or English dual enrollment instruction shall be funded as a dual enrollment unless the student has successfully completed the relevant section of the entry-level examination required pursuant to s. 1008.30.

8 (j) Coenrollment.--If a high school student wishes to 9 earn high school credits from a community college and enrolls 10 in one or more adult secondary education courses at the 11 community college, the community college shall be reimbursed 12 for the costs incurred because of the high school student's 13 coenrollment as provided in the General Appropriations Act.

14 (k) Instruction in exploratory career 15 education.--Students in grades 7 through 12 who are enrolled 16 for more than four semesters in exploratory career education 17 may not be counted as full-time equivalent students for this 18 instruction.

19 (1) Calculation of additional full-time equivalent 20 membership based on international baccalaureate examination 21 scores of students. -- A value of 0.24 full-time equivalent student membership shall be calculated for each student 22 enrolled in an international baccalaureate course who receives 23 24 a score of 4 or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be 25 calculated for each student who receives an international 26 baccalaureate diploma. Such value shall be added to the total 27 28 full-time equivalent student membership in basic programs for 29 grades 9 through 12 in the subsequent fiscal year. The school district shall distribute to each classroom teacher who 30 31 provided international baccalaureate instruction:

11

Florida Senate - 2004 21-248-04

1	1. A bonus in the amount of \$50 for each student
2	taught by the International Baccalaureate teacher in each
3	international baccalaureate course who receives a score of 4
4	or higher on the international baccalaureate examination.
5	2. An additional bonus of \$500 to each International
6	Baccalaureate teacher in a school designated performance grade
7	category "D" or "F" who has at least one student scoring 4 or
8	higher on the international baccalaureate examination,
9	regardless of the number of classes taught or of the number of
10	students scoring a 4 or higher on the international
11	baccalaureate examination.
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13	Bonuses awarded to a teacher according to this paragraph shall
14	not exceed \$2,000 in any given school year and shall be in
15	addition to any regular wage or other bonus the teacher
16	received or is scheduled to receive.
17	(m) Calculation of additional full-time equivalent
18	membership based on Advanced International Certificate of
19	Education examination scores of studentsA value of 0.24
20	full-time equivalent student membership shall be calculated
21	for each student enrolled in a full-credit Advanced
22	International Certificate of Education course who receives a
23	score of 2 or higher on a subject examination. A value of 0.12
24	full-time equivalent student membership shall be calculated
25	for each student enrolled in a half-credit Advanced
26	International Certificate of Education course who receives a
27	score of 1 or higher on a subject examination. A value of 0.3
28	full-time equivalent student membership shall be calculated
29	for each student who received an Advanced International
30	Certificate of Education diploma. Such value shall be added to
31	the total full-time equivalent student membership in basic
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1 programs for grades 9 through 12 in the subsequent fiscal 2 year. The school district shall distribute to each classroom 3 teacher who provided Advanced International Certificate of 4 Education instruction:

5 A bonus in the amount of \$50 for each student 1. б taught by the Advanced International Certificate of Education teacher in each full-credit Advanced International Certificate 7 8 of Education course who receives a score of 2 or higher on the Advanced International Certificate of Education examination. A 9 10 bonus in the amount of \$25 for each student taught by the 11 Advanced International Certificate of Education teacher in each half-credit Advanced International Certificate of 12 Education course who receives a score of 1 or higher on the 13 Advanced International Certificate of Education examination. 14

2. An additional bonus of \$500 to each Advanced 15 International Certificate of Education teacher in a school 16 17 designated performance grade category "D" or "F" who has at least one student scoring 2 or higher on the full-credit 18 19 Advanced International Certificate of Education examination, regardless of the number of classes taught or of the number of 20 students scoring a 2 or higher on the full-credit Advanced 21 International Certificate of Education examination. 22

3. Additional bonuses of \$250 each to teachers of 23 half-credit Advanced International Certificate of Education 24 25 classes in a school designated performance grade category "D" or "F" which has at least one student scoring a 1 or higher on 26 the half-credit Advanced International Certificate of 27 Education examination in that class. The maximum additional 28 29 bonus for a teacher awarded in accordance with this subparagraph shall not exceed \$500 in any given school year. 30 31

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Teachers receiving an award under subparagraph 2. are not
 eligible for a bonus under this subparagraph.

4 Bonuses awarded to a teacher according to this paragraph shall 5 not exceed \$2,000 in any given school year and shall be in 6 addition to any regular wage or other bonus the teacher 7 received or is scheduled to receive.

(n) Calculation of additional full-time equivalent 8 9 membership based on college board advanced placement scores of 10 students. -- A value of 0.24 full-time equivalent student 11 membership shall be calculated for each student in each advanced placement course who receives a score of 3 or higher 12 13 on the College Board Advanced Placement Examination for the prior year and added to the total full-time equivalent student 14 membership in basic programs for grades 9 through 12 in the 15 subsequent fiscal year. Each district must allocate at least 16 17 80 percent of the funds provided to the district for advanced 18 placement instruction, in accordance with this paragraph, to 19 the high school that generates the funds. The school district 20 shall distribute to each classroom teacher who provided 21 advanced placement instruction:

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

26 2. An additional bonus of \$500 to each Advanced 27 Placement teacher in a school designated performance grade 28 category "D" or "F" who has at least one student scoring 3 or 29 higher on the College Board Advanced Placement Examination, 30 regardless of the number of classes taught or of the number of 31

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students scoring a 3 or higher on the College Board Advanced
 Placement Examination.

4 Bonuses awarded to a teacher according to this paragraph shall 5 not exceed \$2,000 in any given school year and shall be in 6 addition to any regular wage or other bonus the teacher 7 received or is scheduled to receive.

8 (o) Year-round-school programs.--The Commissioner of 9 Education is authorized to adjust student eligibility 10 definitions, funding criteria, and reporting requirements of 11 statutes and rules in order that year-round-school programs 12 may achieve equivalent application of funding requirements 13 with non-year-round-school programs.

(p) Extended-school-year program.--It is the intent of 14 the Legislature that students be provided additional 15 instruction by extending the school year to 210 days or more. 16 17 Districts may apply to the Commissioner of Education for funds 18 to be used in planning and implementing an 19 extended-school-year program. The Department of Education 20 shall recommend to the Legislature the policies necessary for 21 full implementation of an extended school year.

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

The full-time equivalent student membership in each
 program, multiplied by

29 2. The cost factor for each program, adjusted for the30 maximum as provided by paragraph (c), multiplied by

31 3. The base student allocation.

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Florida Senate - 2004 21-248-04

1	(r) Computation for funding through the Florida
2	Education Finance ProgramThe State Board of Education may
3	adopt rules establishing programs and courses for which the
4	student may earn credit toward high school graduation.
5	(2) DETERMINATION OF DISTRICT COST DIFFERENTIALSThe
6	Commissioner of Education shall annually compute for each
7	district the current year's district cost differential. The
8	district cost differential shall be calculated by adding each
9	district's price level index as published in the Florida Price
10	Level Index for the most recent 3 years and dividing the
11	resulting sum by 3. The result for each district shall be
12	multiplied by 0.008 and to the resulting product shall be
13	added 0.200; the sum thus obtained shall be the cost
14	differential for that district for that year.
15	(2)(3) INSERVICE EDUCATIONAL PERSONNEL TRAINING
16	EXPENDITUREOf the amount computed in subsection subsections
17	(1) and (2) , a percentage of the base student allocation per
18	full-time equivalent student or other funds shall be expended
19	for educational training programs as determined by the
20	district school board as provided in s. 1012.98.
21	(3)(4) COMPUTATION OF DISTRICT REQUIRED LOCAL
22	EFFORTThe Legislature shall prescribe the aggregate
23	required local effort for all school districts collectively as
24	an item in the General Appropriations Act for each fiscal
25	year. The amount that each district shall provide annually
26	toward the cost of the Florida Education Finance Program for
27	kindergarten through grade 12 programs shall be calculated as
28	follows:
29	(a) Estimated taxable value calculations
30	1.a. Not later than 2 working days prior to July 19,
31	the Department of Revenue shall certify to the Commissioner of
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CODING: Words stricken are deletions; words <u>underlined</u> are additions.	

1 Education its most recent estimate of the taxable value for 2 school purposes in each school district and the total for all 3 school districts in the state for the current calendar year based on the latest available data obtained from the local 4 5 property appraisers. Not later than July 19, the Commissioner б of Education shall compute a millage rate, rounded to the next 7 highest one one-thousandth of a mill, which, when applied to 8 95 percent of the estimated state total taxable value for 9 school purposes, would generate the prescribed aggregate 10 required local effort for that year for all districts. The 11 Commissioner of Education shall certify to each district school board the millage rate, computed as prescribed in this 12 13 subparagraph, as the minimum millage rate necessary to provide the district required local effort for that year. 14

The General Appropriations Act shall direct the 15 b. computation of the statewide adjusted aggregate amount for 16 17 required local effort for all school districts collectively from ad valorem taxes to ensure that no school district's 18 19 revenue from required local effort millage will produce more than 90 percent of the district's total Florida Education 20 21 Finance Program calculation, and the adjustment of the required local effort millage rate of each district that 22 produces more than 90 percent of its total Florida Education 23 24 Finance Program entitlement to a level that will produce only 90 percent of its total Florida Education Finance Program 25 entitlement in the July calculation. 26

27 2. As revised data are received from property 28 appraisers, the Department of Revenue shall amend the 29 certification of the estimate of the taxable value for school 30 purposes. The Commissioner of Education, in administering the 31

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provisions of subparagraph(8)(9)(a)2., shall use the most recent taxable value for the appropriate year.

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(b) Final calculation. --

The Department of Revenue shall, upon receipt of 4 1. 5 the official final assessed value of property from each of the б property appraisers, certify to the Commissioner of Education 7 the taxable value total for school purposes in each school 8 district, subject to the provisions of paragraph (d). The 9 commissioner shall use the official final taxable value for 10 school purposes for each school district in the final 11 calculation of the annual Florida Education Finance Program allocations. 12

13 2. For the purposes of this paragraph, the official 14 final taxable value for school purposes shall be the taxable value for school purposes on which the tax bills are computed 15 and mailed to the taxpayers, adjusted to reflect final 16 17 administrative actions of value adjustment boards and judicial decisions pursuant to part I of chapter 194. By September 1 of 18 19 each year, the Department of Revenue shall certify to the 20 commissioner the official prior year final taxable value for school purposes. For each county that has not submitted a 21 revised tax roll reflecting final value adjustment board 22 actions and final judicial decisions, the Department of 23 24 Revenue shall certify the most recent revision of the official 25 taxable value for school purposes. The certified value shall be the final taxable value for school purposes, and no further 26 adjustments shall be made, except those made pursuant to 27 28 subparagraph(8)(9)(a)2.

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(c) Equalization of required local effort.--

30 1. The Department of Revenue shall include with its31 certifications provided pursuant to paragraph (a) its most

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recent determination of the assessment level of the prior
 year's assessment roll for each county and for the state as a
 whole.

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

7 The equalization factor for the prior year's a. 8 assessment roll of each district shall be multiplied by 95 9 percent of the taxable value for school purposes shown on that 10 roll and by the prior year's required local-effort millage, 11 exclusive of any equalization adjustment made pursuant to this paragraph. The dollar amount so computed shall be the 12 13 additional required local effort for equalization for the 14 current year.

b. Such equalization factor shall be computed as the quotient of the prior year's assessment level of the state as a whole divided by the prior year's assessment level of the county, from which quotient shall be subtracted 1.

19 C The dollar amount of additional required local 20 effort for equalization for each district shall be converted 21 to a millage rate, based on 95 percent of the current year's taxable value for that district, and added to the required 22 local effort millage determined pursuant to paragraph (a). 23 24 3. Notwithstanding the limitations imposed pursuant to 25 s. 1011.71(1), the total required local-effort millage, including additional required local effort for equalization, 26 27 shall be an amount not to exceed 10 minus the maximum millage 28 allowed as nonvoted discretionary millage, exclusive of 29 millage authorized pursuant to s. 1011.71(2). Nothing herein

30 shall be construed to allow a millage in excess of that

31 authorized in s. 9, Art. VII of the State Constitution.

19

Florida Senate - 2004 21-248-04

1	4. For the purposes of this chapter, the term
2	"assessment level" means the value-weighted mean assessment
3	ratio for the county or state as a whole, as determined
4	pursuant to s. 195.096, or as subsequently adjusted. In the
5	event a court has adjudicated that the department failed to
6	establish an accurate estimate of an assessment level of a
7	county and recomputation resulting in an accurate estimate
8	based upon the evidence before the court was not possible,
9	that county shall be presumed to have an assessment level
10	equal to that of the state as a whole.
11	5. If, in the prior year, taxes were levied against an
12	interim assessment roll pursuant to s. 193.1145, the
13	assessment level and prior year's nonexempt assessed valuation
14	used for the purposes of this paragraph shall be those of the
15	interim assessment roll.
16	(d) Exclusion
17	1. In those instances in which:
18	a. There is litigation either attacking the authority
19	of the property appraiser to include certain property on the
20	tax assessment roll as taxable property or contesting the
21	assessed value of certain property on the tax assessment roll,
22	and
23	b. The assessed value of the property in contest
24	involves more than 6 percent of the total nonexempt assessment
25	roll, the plaintiff shall provide to the district school board
26	of the county in which the property is located and to the
27	Department of Education a certified copy of the petition and
28	receipt for the good faith payment at the time they are filed
29	with the court.
30	2. For purposes of computing the required local effort
31	for each district affected by such petition, the Department of
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1 Education shall exclude from the district's total nonexempt 2 assessment roll the assessed value of the property in contest 3 and shall add the amount of the good faith payment to the district's required local effort. 4

5 (e) Recomputation.--Following final adjudication of 6 any litigation on the basis of which an adjustment in taxable 7 value was made pursuant to paragraph (d), the department shall 8 recompute the required local effort for each district for each 9 year affected by such adjustments, utilizing taxable values 10 approved by the court, and shall adjust subsequent allocations 11 to such districts accordingly.

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(4) (5) CATEGORICAL FUNDS. --

13 In addition to the basic amount for current (a) operations for the FEFP as determined in subsection (1), the 14 15 Legislature may appropriate categorical funding for specified 16 programs, activities, or purposes.

17 (b) If a district school board finds and declares in a resolution adopted at a regular meeting of the school board 18 19 that the funds received for any of the following categorical 20 appropriations are urgently needed to maintain school board 21 specified academic classroom instruction, the school board may consider and approve an amendment to the school district 22 operating budget transferring the identified amount of the 23 24 categorical funds to the appropriate account for expenditure: 1. Funds for student transportation. 25

2. Funds for in-service educational personnel 26 27 training. 28

3. Funds for safe schools.

4. Funds for public school technology.

30 Funds for supplemental academic instruction. 5.

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1	(c) Each district school board shall include in its
2	annual financial report to the Department of Education the
3	amount of funds the school board transferred from each of the
4	categorical funds identified in this subsection and the
5	specific academic classroom instruction for which the
6	transferred funds were expended. The Department of Education
7	shall provide instructions and specify the format to be used
8	in submitting this required information as a part of the
9	district annual financial report.
10	(5)(6) DETERMINATION OF SPARSITY SUPPLEMENT
11	(a) Annually, in an amount to be determined by the
12	Legislature through the General Appropriations Act, there
13	shall be added to the basic amount for current operation of
14	the FEFP qualified districts a sparsity supplement which shall
15	be computed as follows:
16	
16 17	1101.8918
	<u> </u>
17	
17 18	Sparsity Factor = 2700 + district - 0.1101
17 18 19	Sparsity Factor = 2700 + district - 0.1101 sparsity
17 18 19 20	Sparsity Factor = 2700 + district - 0.1101 sparsity
17 18 19 20 21	Sparsity Factor = 2700 + district - 0.1101 sparsity index
17 18 19 20 21 22	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less
17 18 19 20 21 22 23	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and
17 18 19 20 21 22 23 24	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be
17 18 19 20 21 22 23 24 25	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be computed as having a sparsity factor of zero. A qualified
17 18 19 20 21 22 23 24 25 26	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be computed as having a sparsity factor of zero. A qualified district's full-time equivalent student membership shall equal
17 18 19 20 21 22 23 24 25 26 27	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be computed as having a sparsity factor of zero. A qualified district's full-time equivalent student membership shall equal or be less than that prescribed annually by the Legislature in
17 18 19 20 21 22 23 24 25 26 27 28	Sparsity Factor = 2700 + district - 0.1101 sparsity index except that districts with a sparsity index of 1,000 or less shall be computed as having a sparsity index of 1,000, and districts having a sparsity index of 7,308 and above shall be computed as having a sparsity factor of zero. A qualified district's full-time equivalent student membership shall equal or be less than that prescribed annually by the Legislature in the appropriations act. The amount prescribed annually by the

1	(b) The district sparsity index shall be computed by
2	dividing the total number of full-time equivalent students in
3	all programs in the district by the number of senior high
4	school centers in the district, not in excess of three, which
5	centers are approved as permanent centers by a survey made by
6	the Department of Education.
7	(c) Each district's allocation of sparsity supplement
8	funds shall be adjusted in the following manner:
9	1. A maximum discretionary levy per FTE value for each
10	district shall be calculated by dividing the value of each
11	district's maximum discretionary levy by its FTE student
12	count;
13	2. A state average discretionary levy value per FTE
14	shall be calculated by dividing the total maximum
15	discretionary levy value for all districts by the state total
16	FTE student count;
17	3. For districts that have a levy value per FTE as
18	calculated in subparagraph 1. higher than the state average
19	calculated in subparagraph 2., a sparsity wealth adjustment
20	shall be calculated as the product of the difference between
21	the state average levy value per FTE calculated in
22	subparagraph 2. and the district's levy value per FTE
23	calculated in subparagraph 1. and the district's FTE student
24	count and -1;
25	4. Each district's sparsity supplement allocation
26	shall be calculated by adding the amount calculated as
27	specified in paragraphs (a) and (b) and the wealth adjustment
28	amount calculated in this paragraph.
29	(6)(7) DECLINE IN FULL-TIME EQUIVALENT STUDENTSIn
30	those districts where there is a decline between prior year
31	and current year unweighted FTE students, 50 percent of the
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1 decline in the unweighted FTE students shall be multiplied by 2 the prior year calculated FEFP per unweighted FTE student and 3 shall be added to the allocation for that district. For this 4 purpose, the calculated FEFP shall be computed by multiplying 5 the weighted FTE students by the base student allocation and б then by the district cost differential. If a district 7 transfers a program to another institution not under the authority of the district's school board, including a charter 8 9 technical career center, the decline is to be multiplied by a 10 factor of 0.15.

11 (7)(8) QUALITY ASSURANCE GUARANTEE.--The Legislature may annually in the General Appropriations Act determine a 12 percentage increase in funds per K-12 unweighted FTE as a 13 minimum guarantee to each school district. The guarantee shall 14 be calculated from prior year base funding per unweighted FTE 15 student which shall include the adjusted FTE dollars as 16 17 provided in subsection(8)(9), quality guarantee funds, and actual nonvoted discretionary local effort from taxes. From 18 19 the base funding per unweighted FTE, the increase shall be 20 calculated for the current year. The current year funds from which the guarantee shall be determined shall include the 21 adjusted FTE dollars as provided in subsection (8)22 potential nonvoted discretionary local effort from taxes. A 23 24 comparison of current year funds per unweighted FTE to prior 25 year funds per unweighted FTE shall be computed. For those school districts which have less than the legislatively 26 assigned percentage increase, funds shall be provided to 27 28 quarantee the assigned percentage increase in funds per 29 unweighted FTE student. Should appropriated funds be less than the sum of this calculated amount for all districts, the 30 31 commissioner shall prorate each district's allocation. This

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provision shall be implemented to the extent specifically
 funded.

3 <u>(8)(9)</u> TOTAL ALLOCATION OF STATE FUNDS TO EACH
4 DISTRICT FOR CURRENT OPERATION.--The total annual state
5 allocation to each district for current operation for the FEFP
6 shall be distributed periodically in the manner prescribed in
7 the General Appropriations Act.

(a) The basic amount for current operation for the 8 9 FEFP as determined in subsection (1), multiplied by the 10 district cost differential factor as determined in subsection 11 (2), plus the amounts provided for categorical components within the FEFP, plus the amount for the sparsity supplement 12 13 as determined in subsection(5)(6), the decline in full-time equivalent students as determined in subsection (6), and 14 15 the quality assurance guarantee as determined in subsection (7) (8), less the required local effort as determined in 16 17 subsection(3)(4). If the funds appropriated for the purpose of funding the total amount for current operation as provided 18 19 in this paragraph are not sufficient to pay the state 20 requirement in full, the department shall prorate the 21 available state funds to each district in the following 22 manner:

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

29 2. Multiply the percentage so determined by the sum of 30 the total amount for current operation as provided in this 31

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1 paragraph and the required local effort for each individual 2 district.

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

7 (b) The amount thus obtained shall be the net annual 8 allocation to each school district. However, if it is 9 determined that any school district received an 10 underallocation or overallocation for any prior year because 11 of an arithmetical error, assessment roll change, full-time equivalent student membership error, or any allocation error 12 revealed in an audit report, the allocation to that district 13 14 shall be appropriately adjusted. If the Department of Education audit adjustment recommendation is based upon 15 controverted findings of fact, the Commissioner of Education 16 17 is authorized to establish the amount of the adjustment based on the best interests of the state. 18 19 (c) The amount thus obtained shall represent the net

20 annual state allocation to each district; however, 21 notwithstanding any of the provisions herein, each district 22 shall be guaranteed a minimum level of funding in the amount 23 and manner prescribed in the General Appropriations Act.

24 Section 2. Subsection (2) of section 1011.68, Florida 25 Statutes, is amended to read:

1011.68 Funds for student transportation.--The annual allocation to each district for transportation to public school programs, including charter schools as provided in s. 1002.33(17)(b), of students in membership in kindergarten through grade 12 and in migrant and exceptional student

31 programs below kindergarten shall be determined as follows:

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Florida Senate - 2004 21-248-04

1 (2)The allocation for each district shall be 2 calculated annually in accordance with the following formula: 3 T = B + EX. The elements of this formula are defined as 4 5 follows: T is the total dollar allocation for transportation. 6 B is the base transportation dollar allocation prorated by an 7 adjusted student membership count. The adjusted membership count shall be derived from a multiplicative index function in 8 9 which the base student membership is adjusted by multiplying 10 it by index numbers that individually account for the impact 11 of the price level index, average bus occupancy, and the extent of rural population in the district. EX is the base 12 13 transportation dollar allocation for disabled students prorated by an adjusted disabled student membership count. The 14 base transportation dollar allocation for disabled students is 15 the total state base disabled student membership count 16 17 weighted for increased costs associated with transporting 18 disabled students and multiplying it by the prior year's 19 average per student cost for transportation. The adjusted 20 disabled student membership count shall be derived from a multiplicative index function in which the weighted base 21 disabled student membership is adjusted by multiplying it by 22 index numbers that individually account for the impact of the 23 24 price level index, average bus occupancy, and the extent of 25 rural population in the district. Each adjustment factor shall be designed to affect the base allocation by no more or less 26 27 than 10 percent. 28 Section 3. Paragraph (a) of subsection (1) of section 29 110.1228, Florida Statutes, is amended to read: 30 31

1 110.1228 Participation by small counties, small 2 municipalities, and district school boards located in small 3 counties.--(1) As used in this section, the term: 4 5 "District school board" means a district school (a) б board located in a small county or a district school board 7 that receives funding pursuant to s. 1011.62(5)s. 1011.62(6). Section 4. Subsection (6) of section 213.053, Florida 8 Statutes, is amended to read: 9 10 213.053 Confidentiality and information sharing .--11 (6) Any information received by the Department of Revenue in connection with the administration of taxes, 12 including, but not limited to, information contained in 13 14 returns, reports, accounts, or declarations filed by persons subject to tax, shall be made available by the department to 15 the Auditor General or his or her authorized agent, the 16 17 director of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent, the 18 19 Chief Financial Officer or his or her authorized agent, the Director of the Office of Insurance Regulation of the 20 21 Financial Services Commission or his or her authorized agent, 22 or a property appraiser or tax collector or their authorized agents pursuant to s. 195.084(1), in the performance of their 23 24 official duties, or to designated employees of the Department 25 of Education solely for determination of each school district's price level index pursuant to s. 1011.62(2); 26 however, no information may not shall be disclosed to the 27 28 Auditor General or his or her authorized agent, the director 29 of the Office of Program Policy Analysis and Government Accountability or his or her authorized agent, the Chief 30 31 Financial Officer or his or her authorized agent, the Director 28

1 of the Office of Insurance Regulation or his or her authorized 2 agent, or to a property appraiser or tax collector or their 3 authorized agents, or to designated employees of the Department of Education if such disclosure is prohibited by 4 5 federal law. The Auditor General or his or her authorized б agent, the director of the Office of Program Policy Analysis 7 and Government Accountability or his or her authorized agent, 8 the Chief Financial Officer or his or her authorized agent, the Director of the Office of Insurance Regulation or his or 9 10 her authorized agent, and the property appraiser or tax 11 collector and their authorized agents are, or designated employees of the Department of Education shall be subject to 12 the same requirements of confidentiality and the same 13 penalties for violation of the requirements as the department. 14 15 For the purpose of this subsection, "designated employees of 16 the Department of Education" means only those employees 17 directly responsible for calculation of price level indices pursuant to s. 1011.62(2). It does not include the supervisors 18 19 of such employees or any other employees or elected officials 20 within the Department of Education. Section 5. Subsection (7) of section 402.22, Florida 21 Statutes, is amended to read: 22 23 402.22 Education program for students who reside in 24 residential care facilities operated by the Department of Children and Family Services.--25 (7) Notwithstanding the provisions of s. 26 27 1001.42(4)(n), the educational program at the Marianna Sunland 28 Center in Jackson County shall be operated by the Department 29 of Education, either directly or through grants or contractual agreements with other public educational agencies. The annual 30 31 state allocation to any such agency shall be computed pursuant 29

1 to s. 1011.62(1), (2), and (4)(5) and allocated in the amount 2 that would have been provided the local school district in 3 which the residential facility is located. 4 Section 6. Paragraph (a) of subsection (6) of section 5 1002.38, Florida Statutes, is amended to read: б 1002.38 Opportunity Scholarship Program. --7 (6) OPPORTUNITY SCHOLARSHIP FUNDING AND PAYMENT.--8 The maximum opportunity scholarship granted for an (a) 9 eligible student shall be a calculated amount equivalent to 10 the base student allocation in the Florida Education Finance 11 Program multiplied by the appropriate cost factor for the educational program that would have been provided for the 12 13 student in the district school to which he or she was assigned, multiplied by the district cost differential. In 14 addition, the calculated amount shall include the per-student 15 share of instructional materials funds, technology funds, and 16 17 other categorical funds as provided for this purpose in the 18 General Appropriations Act. 19 Section 7. Paragraph (a) of subsection (6) of section 1002.39, Florida Statutes, is amended to read: 20 21 1002.39 The John M. McKay Scholarships for Students with Disabilities Program. -- There is established a program 22 that is separate and distinct from the Opportunity Scholarship 23 24 Program and is named the John M. McKay Scholarships for 25 Students with Disabilities Program, pursuant to this section. (6) SCHOLARSHIP FUNDING AND PAYMENT. --26 27 (a)1. The maximum scholarship granted for an eligible student with disabilities shall be a calculated amount 28 equivalent to the base student allocation in the Florida 29 Education Finance Program multiplied by the appropriate cost 30 31 factor for the educational program that would have been 30

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she was assigned, multiplied by the district cost differential. 2. In addition, a share of the guaranteed allocation for exceptional students shall be determined and added to the calculated amount. The calculation shall be based on the methodology and the data used to calculate the guaranteed allocation for exceptional students for each district in chapter 2000-166, Laws of Florida. Except as provided in subparagraph 3., the calculation shall be based on the student's grade, matrix level of services, and the difference between the 2000-2001 basic program and the appropriate level of services cost factor, multiplied by the 2000-2001 base student allocation and the 2000-2001 district cost differential for the sending district. Also, the calculated amount shall include the per-student share of supplemental academic instruction funds, instructional materials funds,

provided for the student in the district school to which he or

18 technology funds, and other categorical funds as provided for 19 such purposes in the General Appropriations Act. 20 3. Until the school district completes the matrix 21 required by paragraph (3)(b), the calculation shall be based on the matrix that assigns the student to support level I of 22 service as it existed prior to the 2000-2001 school year. 23 24 When the school district completes the matrix, the amount of 25 the payment shall be adjusted as needed.

26 Section 8. Paragraph (a) of subsection (6) of section 27 1004.75, Florida Statutes, is amended to read:

28 1004.75 Training school consolidation pilot 29 projects.--

30 (6) FUNDING.--The Department of Education shall shift31 funds generated by students in the pilot training centers

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1 established by this section, including workforce development 2 recurring and nonrecurring funds, from the appropriate school 3 district to the respective community college. The community college shall qualify for future facilities funding upon 4 5 transfer of the facility. б (a) Consistent with s. 1011.62(6) s. 1011.62(7), 7 school districts that transfer programs will receive an amount equal to 15 percent of the funding generated for the program 8 under the FEFP in 1996-1997. 9 10 Section 9. Paragraph (a) of subsection (2) and 11 paragraph (b) of subsection (3) of section 1010.20, Florida Statutes, are amended to read: 12 13 1010.20 Cost accounting and reporting for school districts.--14 (2) COST REPORTING. --15 16 (a) Each district shall report on a district-aggregate 17 basis expenditures for inservice training pursuant to s. 18 1011.62(2)s. 1011.62(3) and for categorical programs as 19 provided in s. 1011.62(4)s. 1011.62(5). 20 (3) PROGRAM EXPENDITURE REQUIREMENTS.--(b) Funds for inservice training established in s. 21 1011.62(2)s. 1011.62(3)and for categorical programs 22 established in s. 1011.62(4)s. 1011.62(5)shall be expended 23 24 for the costs of the identified programs as provided by law 25 and in accordance with the rules of the State Board of Education. 26 27 Section 10. Subsection (3) of section 1011.02, Florida 28 Statutes, is amended to read: 29 1011.02 District school boards to adopt tentative 30 budget.--31

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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. $1011.62(3)$ s. $1011.62(4)$.
4	Section 11. Subsections (1) and (4) of section
5	1011.71, Florida Statutes, are amended to read:
6	1011.71 District school tax
7	(1) If the district school tax is not provided in the
8	General Appropriations Act or the substantive bill
9	implementing the General Appropriations Act, each district
10	school board desiring to participate in the state allocation
11	of funds for current operation as prescribed by <u>s. 1011.62(8)</u>
12	s. 1011.62(9) shall levy on the taxable value for school
13	purposes of the district, exclusive of millage voted under the
14	provisions of s. 9(b) or s. 12, Art. VII of the State
15	Constitution, a millage rate not to exceed the amount
16	certified by the commissioner as the minimum millage rate
17	necessary to provide the district required local effort for
18	the current year, pursuant to <u>s. 1011.62(3)(a)1.s.</u>
19	1011.62(4)(a)1. In addition to the required local effort
20	millage levy, each district school board may levy a nonvoted
21	current operating discretionary millage. The Legislature shall
22	prescribe annually in the appropriations act the maximum
23	amount of millage a district may levy. The millage rate
24	prescribed shall exceed zero mills but shall not exceed the
25	lesser of 1.6 mills or 25 percent of the millage which is
26	required pursuant to <u>s. 1011.62(3)s. 1011.62(4), exclusive of</u>
27	millage levied pursuant to subsection (2).
28	(4) <u>Section 1011.62(3)(a)1. may not</u> Nothing in s.
29	1011.62(4)(a)1. shall in any way be construed to increase the
30	maximum school millage levies as provided for in subsection
31	(1).
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1	Section 12. Section 1012.44, Florida Statutes, is
2	amended to read:
3	1012.44 Qualifications for certain persons providing
4	speech-language servicesThe State Board of Education shall
5	adopt rules for speech-language services to school districts
6	that qualify for the sparsity supplement as described in <u>s.</u>
7	1011.62(5)s. $1011.62(6)$. These services may be provided by
8	baccalaureate degree level persons for a period of 3 years.
9	The rules shall authorize the delivery of speech-language
10	services by baccalaureate degree level persons under the
11	direction of a certified speech-language pathologist with a
12	master's degree or higher. By October 1, 2003, these rules
13	shall be reviewed by the State Board of Education.
14	Section 13. Subsection (2) of section 1012.64, Florida
15	Statutes, is amended to read:
16	1012.64 Sabbatical leave
17	(2) Funds, not to exceed 25 percent, of the district's
18	allocation for inservice training under <u>s. 1011.62(2)</u> s.
19	$\frac{1011.62(3)}{1000}$ or other district funds may be expended in order to
20	fulfill the provisions of this section, provided that the
21	district allocates \$5 of district funds for each \$1 of state
22	inservice training funds expended under this subsection.
23	Section 14. This act shall take effect July 1, 2004.
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25	* * * * * * * * * * * * * * * * * * * *
26	SENATE SUMMARY
27	Amends provisions relating to funding for school districts. Deletes the determination of district cost
28	differentials for the purpose of allocating funds to school districts for the operation of schools. Deletes
29	use of the Florida Price Level Index for the purpose of allocating funds to school districts for student
30	transportation.
31	