By the Committee on Education Pre-K - 12 Appropriations; and Senator Wise

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A bill to be entitled 1 2 An act relating to public school funding; amending s. 3 1001.451, F.S., relating to regional consortium service 4 organizations; authorizing the Department of Education to 5 appropriate a lesser amount of an incentive grant per 6 school district and eligible member for a specified fiscal 7 year; providing for the future expiration of such 8 provisions; amending s. 1011.62, F.S.; decreasing the 9 value of full-time equivalent student membership 10 calculated for each student enrolled in an International 11 Baccalaureate course, a full-credit Advanced International 12 Certificate of Education course, or an advanced placement 13 course who receives a certain score on an examination; 14 deleting provisions relating to the calculation of 15 additional full-time equivalent membership based on 16 completion of high school level algebra courses and 17 supplemental allocation for juvenile justice education 18 programs; revising provisions relating to the calculation 19 of additional full-time equivalent membership based on certification of successful completion of industry-20 2.1 certified career and professional academy programs; 22 revising provisions relating to the calculation of 23 additional full-time equivalent membership for the Florida 24 Virtual School; providing the final taxable value used in 2.5 the final calculation to determine the amount school 26 districts are required to put toward the cost of the 27 Florida Education Finance Program; providing for certain 28 categorical funds; requiring the Department of Education 29 to submit a report to the Legislature regarding such

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categorical funds; requiring a district school board to submit an amendment to the department if such board transfers funds from its research-based reading instruction allocation; providing a calculation for the supplemental allocation for juvenile justice education programs; providing for the future expiration of certain provisions governing the transfer of categorical funds; amending s. 1011.71, F.S.; decreasing the maximum millage a school district is allowed to levy against the taxable value for school purposes; authorizing a school district to redirect a specified amount of millage if revenues are insufficient to cover payments due under a lease-purchase agreement; amending s. 1012.72, F.S., relating to the Dale Hickam Excellent Teaching Program; providing that monetary incentives and bonuses be provided for up to a certain period; deleting provisions relating to a fee subsidy and a portfolio preparation incentive; providing an effective date.

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

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Section 1. Paragraph (c) is added to subsection (2) of section 1001.451, Florida Statutes, is amended to read:

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order to provide a full range of programs to larger numbers of students, minimize duplication of services, and encourage the development of new programs and services:

1001.451 Regional consortium service organizations.--In

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(c) Notwithstanding paragraph (a), the appropriation for the 2008-2009 fiscal year may be less than \$50,000 per school district and eligible member. If the amount appropriated is insufficient to provide \$50,000, the funds available must be prorated among all eligible districts and members.

Statutes, made by this act shall expire July 1, 2009, and the text of that section shall revert to that in existence on June 30, 2008, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of such text which expire pursuant to this section.

Section 3. Paragraphs (1) through (v) of subsection (1), paragraphs (a) and (b) of subsection (4), and subsection (6) of section 1011.62, Florida Statutes, are amended, present subsections (10) and (11) of that section are amended and redesignated as subsections (11) and (12), respectively, and a new subsection (10) is added to that section, to read:

- 1011.62 Funds for operation of schools.——If the annual allocation from the Florida Education Finance Program to each district for operation of schools is not determined in the annual appropriations act or the substantive bill implementing the annual appropriations act, it shall be determined as follows:
- (1) COMPUTATION OF THE BASIC AMOUNT TO BE INCLUDED FOR OPERATION. -- The following procedure shall be followed in determining the annual allocation to each district for operation:
- (1) Calculation of additional full-time equivalent membership based on international baccalaureate examination scores of students.—A value of 0.16 0.24 full-time equivalent

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student membership shall be calculated for each student enrolled in an international baccalaureate course who receives a score of 4 or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an international baccalaureate diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. The school district shall distribute to each classroom teacher who provided international baccalaureate instruction:

- 1. A bonus in the amount of \$50 for each student taught by the International Baccalaureate teacher in each international baccalaureate course who receives a score of 4 or higher on the international baccalaureate examination.
- 2. An additional bonus of \$500 to each International Baccalaureate teacher in a school designated with a grade of "D" or "F" who has at least one student scoring 4 or higher on the international baccalaureate examination, regardless of the number of classes taught or of the number of students scoring a 4 or higher on the international baccalaureate examination.

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

(m) Calculation of additional full-time equivalent membership based on Advanced International Certificate of Education examination scores of students.—A value of $0.16 \ 0.24$ full-time equivalent student membership shall be calculated for

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each student enrolled in a full-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of <u>0.08</u> 0.12 0.12 full-time equivalent student membership shall be calculated for each student enrolled in a half-credit Advanced International Certificate of Education course who receives a score of E or higher on a subject examination. A value of 0.3 full-time equivalent student membership shall be calculated for each student who receives an Advanced International Certificate of Education diploma. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. The school district shall distribute to each classroom teacher who provided Advanced International Certificate of Education instruction:

- 1. A bonus in the amount of \$50 for each student taught by the Advanced International Certificate of Education teacher in each full-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination. A bonus in the amount of \$25 for each student taught by the Advanced International Certificate of Education teacher in each half-credit Advanced International Certificate of Education course who receives a score of E or higher on the Advanced International Certificate of Education examination.
- 2. An additional bonus of \$500 to each Advanced International Certificate of Education teacher in a school designated with a grade of "D" or "F" who has at least one student scoring E or higher on the full-credit Advanced International Certificate of Education examination, regardless of

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the number of classes taught or of the number of students scoring an E or higher on the full-credit Advanced International Certificate of Education examination.

3. Additional bonuses of \$250 each to teachers of half-credit Advanced International Certificate of Education classes in a school designated with a grade of "D" or "F" which has at least one student scoring an E or higher on the half-credit Advanced International Certificate of Education examination in that class. The maximum additional bonus for a teacher awarded in accordance with this subparagraph shall not exceed \$500 in any given school year. Teachers receiving an award under subparagraph 2. are not eligible for a bonus under this subparagraph.

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

(n) Calculation of additional full-time equivalent membership based on college board advanced placement scores of students.—A value of 0.16 0.24 full-time equivalent student membership shall be calculated for each student in each advanced placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination for the prior year and added to the total full-time equivalent student membership in basic programs for grades 9 through 12 in the subsequent fiscal year. Each district must allocate at least 80 percent of the funds provided to the district for advanced placement instruction, in accordance with this paragraph, to the high school that generates the funds. The school district shall

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distribute to each classroom teacher who provided advanced placement instruction:

- 1. 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.
- 2. An additional bonus of \$500 to each Advanced Placement teacher in a school designated with a grade of "D" or "F" who has at least one student scoring 3 or higher on the College Board Advanced Placement Examination, regardless of the number of classes taught or of the number of students scoring a 3 or higher on the College Board Advanced Placement Examination.

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

(o) Calculation of additional full-time equivalent membership based on completion of high school level algebra courses by students in grades 6 through 8.--A value of 0.088 full-time equivalent student membership shall be calculated for each student in grades 6 through 8 who completes a high school level algebra course and receives a grade of C or better. Such value shall be added to the total full-time equivalent student membership in basic programs for grades 6 through 8. Each district must allocate the funds provided to the district for students in grades 6 through 8 who complete a high school level algebra course and receive a grade of C or better to the school that generated the funds.

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(p) Calculation of supplemental allocation for juvenile justice education programs.—Beginning with the 2007-2008 General Appropriations Act, the total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size-reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

(o) (q) Calculation of additional full-time equivalent membership based on certification of successful completion of industry-certified career and professional academy programs pursuant to s. 1003.492.--A value of 0.3 full-time equivalent student membership shall be calculated for each student who completes an industry-certified career and professional academy program under s. 1003.492 and who is issued the highest level of an industry certification and a high school diploma certificate. Such value shall be added to the total full-time equivalent student membership in secondary career education programs for grades 9 through 12 in the subsequent year for courses that were not funded through dual enrollment. The additional full-time equivalent membership authorized under this paragraph may not exceed 0.3 per student. Unless a different amount is specified in the General Appropriations Act, the appropriation for this calculation is limited to \$15 $\frac{$30}{}$ million annually. If the appropriation is insufficient to fully fund the total calculation, the appropriation shall be prorated.

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(p)(r) Calculation of additional full-time equivalent membership for the Florida Virtual School.—The total reported full-time equivalent student membership in core-curricula courses as defined in s. 1003.01(14) for the Florida Virtual School shall be multiplied by 0.114, and such value shall be added to the total full-time equivalent student membership.

- (q) (s) Year-round-school programs.—The Commissioner of Education is authorized to adjust student eligibility definitions, funding criteria, and reporting requirements of statutes and rules in order that year-round-school programs may achieve equivalent application of funding requirements with non-year-round-school programs.
- <u>(r) (t)</u> Extended-school-year program.—It is the intent of the Legislature that students be provided additional instruction by extending the school year to 210 days or more. Districts may apply to the Commissioner of Education for funds to be used in planning and implementing an extended-school-year program. The Department of Education shall recommend to the Legislature the policies necessary for full implementation of an extended school year.
- (s) (u) 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:
- 1. The full-time equivalent student membership in each program, multiplied by
- 2. The cost factor for each program, adjusted for the maximum as provided by paragraph (c), multiplied by
 - 3. The base student allocation.

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

- (4) COMPUTATION OF DISTRICT REQUIRED LOCAL EFFORT.—The Legislature shall prescribe the aggregate required local effort for all school districts collectively as an item in the General Appropriations Act for each fiscal year. The amount that each district shall provide annually toward the cost of the Florida Education Finance Program for kindergarten through grade 12 programs shall be calculated as follows:
 - (a) Estimated taxable value calculations. --
- 1.a. Not later than 2 working days prior to July 19, the Department of Revenue shall certify to the Commissioner of Education its most recent estimate of the taxable value for school purposes in each school district and the total for all school districts in the state for the current calendar year based on the latest available data obtained from the local property appraisers. Not later than July 19, the Commissioner of Education shall compute a millage rate, rounded to the next highest one one-thousandth of a mill, which, when applied to 95 percent of the estimated state total taxable value for school purposes, would generate the prescribed aggregate required local effort for that year for all districts. The Commissioner of Education shall certify to each district school board the millage rate, computed as prescribed in this subparagraph, as the minimum millage rate necessary to provide the district required local effort for that year.

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b. The General Appropriations Act shall direct the computation of the statewide adjusted aggregate amount for required local effort for all school districts collectively from ad valorem taxes to ensure that no school district's revenue from required local effort millage will produce more than 90 percent of the district's total Florida Education Finance Program calculation under ss. 1011.62, 1011.67, and 1011.68, and the adjustment of the required local effort millage rate of each district that produces more than 90 percent of its total Florida Education Finance Program entitlement to a level that will produce only 90 percent of its total Florida Education Finance Program entitlement in the July calculation.

- 2. As revised data are received from property appraisers, the Department of Revenue shall amend the certification of the estimate of the taxable value for school purposes.
 - (b) Final calculation. --
- 1. The taxable value for school purposes certified by the Department of Revenue which is used in the fourth calculation with the annualized full-time student membership from the February student survey shall be the final taxable value used in the final calculation. On September 1 of each year, the Department of Revenue shall certify to the Commissioner of Education the total of the prior year final taxable value for school purposes in each school district and the total for all school districts in the state. The commissioner shall use the final taxable value certified on September 1 for school purposes for each school district in the final calculation of the annual Florida Education Finance Program allocations.

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2. For purposes of this paragraph, the final taxable value for school purposes shall be the taxable value for school purposes on which the tax bills are computed and mailed to the taxpayers, adjusted to reflect final administrative actions of value adjustment boards and judicial decisions pursuant to chapter 194. For each county that has not submitted a revised tax roll reflecting final value adjustment board actions and final judicial decisions, the Department of Revenue shall certify the most recent revision of the taxable value for school purposes. The value certified in subparagraph 1. on September 1 shall be the final taxable value for school purposes for that year, and no further adjustments shall be made, except those made pursuant to paragraph (11) (b).

- (6) CATEGORICAL FUNDS. --
- (a) In addition to the basic amount for current operations for the FEFP as determined in subsection (1), the Legislature may appropriate categorical funding for specified programs, activities, or purposes.
- (b) If a district school board finds and declares in a resolution adopted at a regular meeting of the school board that the funds received for any of the following categorical appropriations are urgently needed to maintain school board specified academic classroom instruction, the school board may consider and approve an amendment to the school district operating budget transferring the identified amount of the categorical funds to the appropriate account for expenditure:
 - 1. Funds for student transportation.
 - 2. Funds for safe schools.
 - 3. Funds for supplemental academic instruction.

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4. Funds for research-based reading instruction.

- 5. Funds for instructional materials if all instructional material purchases have been completed for that fiscal year, but no sooner than March 1, 2009.
- (c) Each district school board shall include in its annual financial report to the Department of Education the amount of funds the school board transferred from each of the categorical funds identified in this subsection and the specific academic classroom instruction for which the transferred funds were expended. The Department of Education shall provide instructions and specify the format to be used in submitting this required information as a part of the district annual financial report. The department shall submit a report to the Legislature which identifies by district and by categorical fund the amount transferred and the specific academic classroom activity for which the funds were expended.
- (d) If a district school board transfers funds from its research-based reading instruction allocation, the board must also submit to the Department of Education an amendment describing the changes that the district is making to its reading plan approved pursuant to paragraph (9)(d).
- (10) Calculation of supplemental allocation for juvenile justice education programs.—The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size-reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to

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each school district to supplement other sources of funding for students in juvenile justice education programs.

(11) (10) QUALITY ASSURANCE GUARANTEE. -- The Legislature may annually in the General Appropriations Act determine a percentage increase in funds per K-12 unweighted FTE as a minimum quarantee to each school district. The guarantee shall be calculated from prior year base funding per unweighted FTE student which shall include the adjusted FTE dollars as provided in subsection (12) (11), quality guarantee funds, and actual nonvoted discretionary local effort from taxes. From the base funding per unweighted FTE, the increase shall be calculated for the current year. The current year funds from which the guarantee shall be determined shall include the adjusted FTE dollars as provided in subsection (12) (11) and potential nonvoted discretionary local effort from taxes. A comparison of current year funds per unweighted FTE to prior year funds per unweighted FTE shall be computed. For those school districts which have less than the legislatively assigned percentage increase, funds shall be provided to guarantee the assigned percentage increase in funds per unweighted FTE student. Should appropriated funds be less than the sum of this calculated amount for all districts, the commissioner shall prorate each district's allocation. This provision shall be implemented to the extent specifically funded.

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

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The basic amount for current operation for the FEFP as determined in subsection (1), multiplied by the district cost differential factor as determined in subsection (2), plus the amounts provided for categorical components within the FEFP, plus the discretionary millage compression supplement as determined in subsection (5), the amount for the sparsity supplement as determined in subsection (7), the decline in full-time equivalent students as determined in subsection (8), the research-based reading instruction allocation as determined in subsection (9), the allocation for juvenile justice education programs as determined in subsection (10), and the quality assurance guarantee as determined in subsection (11) $\frac{(10)}{(10)}$, instructional materials as determined in s. 1011.67, and student transportation as determined in s. 1011.68, less the required local effort as determined in subsection (4). If the funds appropriated for the purpose of funding the total amount for current operation as provided in this paragraph are not sufficient to pay the state requirement in full, the department shall prorate the available state funds to each district in the following 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.
- 2. Multiply the percentage so determined by the sum of the total amount for current operation as provided in this paragraph and the required local effort for each individual district.

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

- The amount thus obtained shall be the net annual allocation to each school district. However, if it is determined that any school district received an underallocation or overallocation for any prior year because of an arithmetical error, assessment roll change required by final judicial decision, full-time equivalent student membership error, or any allocation error revealed in an audit report, the allocation to that district shall be appropriately adjusted. Beginning with audits for the 2001-2002 fiscal year, if the adjustment is the result of an audit finding in which group 2 FTE are reclassified to the basic program and the district weighted FTE are over the weighted enrollment ceiling for group 2 programs, the adjustment shall not result in a gain of state funds to the district. If the Department of Education audit adjustment recommendation is based upon controverted findings of fact, the Commissioner of Education is authorized to establish the amount of the adjustment based on the best interests of the state.
- (c) The amount thus obtained shall represent the net annual state allocation to each district; however, notwithstanding any of the provisions herein, each district shall be guaranteed a minimum level of funding in the amount and manner prescribed in the General Appropriations Act.
- Section 4. The amendment to s. 1011.62(6), Florida

 Statutes, made by this act shall expire July 1, 2009, and the text of that section shall revert to that in existence on the day

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before the effective date of chapter 2007-328, Laws of Florida, except that any amendments to such text enacted other than by this act shall be preserved and continue to operate to the extent that such amendments are not dependent upon the portions of such text which expire pursuant to this section.

Section 5. Subsection (2) of section 1011.71, Florida Statutes, is amended, present subsections (3) through (7) of that section are redesignated as subsections (4) through (8), respectively, and a new subsection (3) is added to that section to read:

1011.71 District school tax.--

- (2) In addition to the maximum millage levy as provided in subsection (1), each school board may levy not more than $\frac{1.8}{1.8}$ mills $\frac{2}{1.8}$ mills against the taxable value for school purposes for district schools, including charter schools at the discretion of the school board, to fund:
- (a) New construction and remodeling projects, as set forth in s. 1013.64(3)(b) and (6)(b) and included in the district's educational plant survey pursuant to s. 1013.31, without regard to prioritization, sites and site improvement or expansion to new sites, existing sites, auxiliary facilities, athletic facilities, or ancillary facilities.
- (b) Maintenance, renovation, and repair of existing school plants or of leased facilities to correct deficiencies pursuant to s. 1013.15(2).
 - (c) The purchase, lease-purchase, or lease of school buses.
- (d) The purchase, lease-purchase, or lease of new and replacement equipment.

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(e) Payments for educational facilities and sites due under a lease-purchase agreement entered into by a district school board pursuant to s. 1003.02(1)(f) or s. 1013.15(2), not exceeding, in the aggregate, an amount equal to three-fourths of the proceeds from the millage levied by a district school board pursuant to this subsection.

- (f) Payment of loans approved pursuant to ss. 1011.14 and 1011.15.
- (g) Payment of costs directly related to complying with state and federal environmental statutes, rules, and regulations governing school facilities.
- (h) Payment of costs of leasing relocatable educational facilities, of renting or leasing educational facilities and sites pursuant to s. 1013.15(2), or of renting or leasing buildings or space within existing buildings pursuant to s. 1013.15(4).
- (i) Payment of the cost of school buses when a school district contracts with a private entity to provide student transportation services if the district meets the requirements of this paragraph.
- 1. The district's contract must require that the private entity purchase, lease-purchase, or lease, and operate and maintain, one or more school buses of a specific type and size that meet the requirements of s. 1006.25.
- 2. Each such school bus must be used for the daily transportation of public school students in the manner required by the school district.
- 3. Annual payment for each such school bus may not exceed 10 percent of the purchase price of the state pool bid.

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4. The proposed expenditure of the funds for this purpose must have been included in the district school board's notice of proposed tax for school capital outlay as provided in s. 200.065(10).

- (j) Payment of the cost of the opening day collection for the library media center of a new school.
- (3) If the revenue from the millage authorized in subsection (2) is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2008, by a district school board pursuant to s. 1011.71 (2)(e), an amount equal to 0.2 mills of the taxable value for school purposes within the school district shall be legally available for such payments, notwithstanding other restrictions on the use of such revenues imposed by law.
- Section 6. Subsection (2) of section 1012.72, Florida Statutes, and subsection (5) of that section as created by section 7 of chapter 2007-328, Laws of Florida, are amended to read:
 - 1012.72 Dale Hickam Excellent Teaching Program. --
- (2) The Dale Hickam Excellent Teaching Program is created to provide categorical funding for monetary incentives and bonuses for teaching excellence. The monetary incentives and bonuses may be provided for initial certification for up to one 10-year period. The Department of Education shall distribute to each school district or to the NBPTS an amount as prescribed annually by the Legislature for the Dale Hickam Excellent Teaching Program. For purposes of this section, the Florida School for the Deaf and the Blind shall be considered a school district. Unless otherwise provided in the General Appropriations

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Act, each distribution shall be the sum of the amounts earned for the following incentives and bonuses:

- (a) A fee subsidy to be paid by the Department of Education to the NBPTS on behalf of each individual who is an employee of a district school board or a public school within the school district, who is certified by the district to have demonstrated satisfactory teaching performance pursuant to s. 1012.34 and who satisfies the prerequisites for participating in the NBPTS certification program, and who agrees, in writing, to pay 10 percent of the NBPTS participation fee and to participate in the NBPTS certification program during the school year for which the fee subsidy is provided. The fee subsidy for each cligible participant shall be an amount equal to 90 percent of the fee charged for participating in the NBPTS certification program. The fee subsidy is a one-time award and may not be duplicated for any individual.
- (b) A portfolio-preparation incentive of \$150 paid by the Department of Education to each teacher employed by a district school board or a public school within a school district who is participating in the NBPTS certification program. The portfolio-preparation incentive is a one-time award paid during the school year for which the NBPTS fee subsidy is provided.
- (a) (c) An annual bonus equal to 10 percent of the prior fiscal year's statewide average salary for classroom teachers to be distributed to the school district to be paid to each individual who holds NBPTS certification and is employed by the district school board or by a public school within the school district. The district school board shall distribute the annual bonus to each individual who meets the requirements of this

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paragraph and who is certified annually by the district to have demonstrated satisfactory teaching performance pursuant to s. 1012.34. The annual bonus may be paid as a single payment or divided into not more than three payments.

(b) (d) An annual bonus equal to 10 percent of the prior fiscal year's statewide average salary for classroom teachers to be distributed to the school district to be paid to each individual who meets the requirements of paragraph (c) and agrees, in writing, to provide the equivalent of 12 workdays of mentoring and related services to public school teachers within the state who do not hold NBPTS certification. Related services must include instruction in helping teachers work more effectively with the families of their students. The district school board shall distribute the annual bonus in a single payment following the completion of all required mentoring and related services for the year. It is not the intent of the Legislature to remove excellent teachers from their assigned classrooms; therefore, credit may not be granted by a school district or public school for mentoring or related services provided during student contact time during the 196 days of required service for the school year.

(c) (e) The employer's share of social security and Medicare taxes and Florida Retirement System contributions for those teachers who qualify for NBPTS certification and receive bonus amounts.

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A teacher for whom the state pays the certification fee and who does not complete the certification program or does not teach in a public school of this state for at least 1 year after

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completing the certification program must repay the amount of the certification fee to the state. However, a teacher who completes the certification program but fails to be awarded NBPTS certification is not required to repay the amount of the certification fee if the teacher meets the 1-year teaching requirement. Repayment is not required of a teacher who does not complete the certification program or fails to fulfill the teaching requirement because of the teacher's death or disability or because of other extenuating circumstances as determined by the State Board of Education.

(5) If the funds available in any fiscal year are insufficient to pay in full the annual bonuses for certification and for providing mentoring and related services, such payments for mentoring and related services shall be prorated among the eligible recipients. If funds are insufficient to pay in full the annual bonuses for certification, payments of bonuses for certification shall be prorated among the eligible recipients.

Section 7. This act shall take effect July 1, 2008.