

**Public Schools**  
**Facilities/Capital Outlay**



**Schools & Learning Council**  
**Public Education Capital Outlay**  
**(PECO) Funds for Public Schools**

**Fact Sheet**

January 2008

<p><b>1. What is the Public Education Capital Outlay and Debt Service Trust Fund (PECO)?</b></p>	<p>PECO is a state program that provides funds to school districts from revenue derived from a tax collected on the gross receipts from the sale of utility services. The amount collected each year varies based on economic conditions.</p> <p>There are two types of PECO funds for school districts: (1) PECO maintenance dollars and (2) PECO new construction dollars.</p>																																																																																																																																																																																				
<p><b>2. How are PECO maintenance dollars distributed to school districts?</b></p>	<p>PECO maintenance dollars are distributed to school districts by a formula that is based upon the square footage and age of “satisfactory” school facilities within the district.</p> <p>School districts can declare facilities “unsatisfactory;” however, when this is done, these facilities are not used in the calculation for PECO maintenance dollars.</p>																																																																																																																																																																																				
<p><b>3. What is the recent funding history of PECO monies for the maintenance, repair and renovation of existing public facilities?</b></p>	<table border="1"> <thead> <tr> <th>School District</th> <th>04-05</th> <th>05-06</th> <th>06-07</th> <th>07-08</th> </tr> </thead> <tbody> <tr><td>Alachua</td><td>\$3,376,659</td><td>\$2,621,255</td><td>\$3,354,304</td><td>\$3,678,193</td></tr> <tr><td>Baker</td><td>\$443,803</td><td>\$340,332</td><td>\$436,006</td><td>\$481,046</td></tr> <tr><td>Bay</td><td>\$2,078,756</td><td>\$1,671,992</td><td>\$2,043,230</td><td>\$2,379,455</td></tr> <tr><td>Bradford</td><td>\$507,859</td><td>\$382,897</td><td>\$504,874</td><td>\$520,041</td></tr> <tr><td>Brevard</td><td>\$5,928,776</td><td>\$4,593,512</td><td>\$5,837,748</td><td>\$7,626,065</td></tr> <tr><td>Broward</td><td>\$16,605,789</td><td>\$13,019,952</td><td>\$16,436,213</td><td>\$18,570,181</td></tr> <tr><td>Calhoun</td><td>\$307,156</td><td>\$238,446</td><td>\$297,068</td><td>\$313,815</td></tr> 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**Public Education Capital Outlay (PECO) Funds for Public Schools**

	<b>School District</b>	<b>04-05</b>	<b>05-06</b>	<b>06-07</b>	<b>07-08</b>
	Lee	\$4,691,102	\$3,663,014	\$4,532,370	\$5,549,091
	Leon	\$3,368,671	\$2,609,280	\$3,204,804	\$3,402,589
	Levy	\$622,860	\$484,827	\$633,713	\$689,340
	Liberty	\$161,958	\$126,986	\$162,306	\$185,750
	Madison	\$233,529	\$164,515	\$200,263	\$186,196
	Manatee	\$2,570,561	\$2,038,353	\$2,308,778	\$2,893,210
	Marion	\$3,406,354	\$2,606,491	\$3,345,711	\$3,766,443
	Martin	\$1,472,984	\$1,140,092	\$1,386,226	\$1,551,187
	Monroe	\$1,166,229	\$898,004	\$1,157,662	\$994,258
	Nassau	\$860,472	\$663,151	\$866,278	\$969,888
	Okaloosa	\$2,769,012	\$2,132,166	\$2,608,239	\$2,769,136
	Okeechobee	\$613,672	\$475,961	\$606,830	\$647,638
	Orange	\$12,241,731	\$9,538,239	\$12,269,486	\$12,543,214
	Osceola	\$1,875,100	\$1,558,630	\$2,059,611	\$2,451,009
	Palm Beach	\$9,470,636	\$7,075,955	\$8,962,000	\$9,412,297
	Pasco	\$3,778,361	\$2,975,876	\$3,719,897	\$4,255,416
	Pinellas	\$10,921,878	\$8,366,134	\$9,941,127	\$11,100,125
	Polk	\$8,724,048	\$6,739,434	\$8,377,705	\$9,386,951
	Putnam	\$1,451,703	\$1,115,211	\$1,426,017	\$1,542,524
	St. Johns	\$1,461,894	\$1,147,906	\$1,500,490	\$1,708,723
	St. Lucie	\$1,764,004	\$1,374,594	\$1,759,726	\$2,161,878
	Santa Rosa	\$1,558,282	\$1,201,818	\$1,502,486	\$1,685,377
	Sarasota	\$3,589,035	\$2,739,436	\$3,311,786	\$3,753,644
	Seminole	\$3,016,519	\$2,234,546	\$2,870,300	\$3,815,185
	Sumter	\$543,879	\$401,214	\$502,728	\$566,317
	Suwannee	\$527,739	\$411,989	\$542,427	\$579,347
	Taylor	\$433,869	\$299,841	\$364,511	\$391,319
	Union	\$270,043	\$208,098	\$267,454	\$289,550
	Volusia	\$4,577,767	\$3,451,209	\$4,445,286	\$4,353,117
	Wakulla	\$341,714	\$289,759	\$353,773	\$399,243
	Walton	\$475,946	\$398,423	\$495,320	\$534,196
	Washington	\$433,672	\$338,297	\$433,573	\$467,092
	<b>TOTALS</b>	<b>\$194,324,629</b>	<b>\$148,697,630</b>	<b>\$186,394,756</b>	<b>\$209,019,947</b>
<b>4. How are PECO new construction dollars distributed to school districts?</b>	<p>PECO new construction dollars are distributed to school districts using a two-piece formula.</p> <p>Forty percent of PECO new construction dollars are distributed based upon the average student population in the district over the last four years.</p> <p>Sixty percent of PECO new construction dollars are distributed based upon the district's growth over the last four years. District growth is calculated as the difference between the most recent historical enrollment as compared to the highest during the previous three years.</p>				
<b>5. What is the recent funding history of PECO monies for the construction of new public school facilities?</b>	<b>School District</b>	<b>03-04</b>	<b>05-06</b>	<b>06-07</b>	<b>07-08</b>
	Alachua	\$550,627	\$613,697	\$1,802,277	\$2,335,205
	Baker	\$111,531	\$216,070	\$642,569	\$466,170
	Bay	\$724,677	\$1,226,463	\$2,198,823	\$1,577,657
	Bradford	\$180,098	\$76,451	\$163,804	\$235,730
	Brevard	\$2,190,729	\$2,087,689	\$2,691,321	\$3,229,770
	Broward	\$7,722,916	\$6,161,274	\$10,594,524	\$12,481,755
	Calhoun	\$55,974	\$175,706	\$84,805	\$102,132
	Charlotte	\$674,673	\$315,989	\$700,462	\$1,411,468
	Citrus	\$428,352	\$364,656	\$1,571,927	\$3,111,553
	Clay	\$1,621,719	\$1,988,602	\$7,744,075	\$12,639,717
	Collier	\$2,594,878	\$2,566,398	\$8,195,911	\$3,662,101
	Columbia	\$272,538	\$297,004	\$1,056,521	\$516,655
	Dade	\$8,547,337	\$6,644,539	\$14,340,160	\$16,535,048
	DeSoto	\$104,453	\$150,225	\$192,084	\$362,060

**Public Education Capital Outlay (PECO) Funds for Public Schools**

Dixie	\$38,213	\$39,058	\$127,633	\$200,082
Duval	\$3,063,085	\$2,699,241	\$5,251,479	\$5,730,275
Escambia	\$724,569	\$967,474	\$1,608,359	\$1,956,747
Flagler	\$825,805	\$1,081,998	\$5,391,259	\$9,477,874
Franklin	\$23,851	\$23,700	\$49,443	\$53,387
Gadsden	\$114,793	\$115,276	\$242,763	\$1,064,790
Gilchrist	\$96,301	\$96,202	\$232,267	\$202,818
Glades	\$17,591	\$224,009	\$153,634	\$45,917
Gulf	\$63,720	\$150,204	\$82,779	\$456,326
Hamilton	\$34,689	\$36,391	\$76,426	\$229,303
Hardee	\$248,910	\$267,225	\$309,993	\$764,212
Hendry	\$278,557	\$205,353	\$292,220	\$351,797
Hernando	\$1,021,646	\$1,522,679	\$4,756,122	\$6,812,103
Highlands	\$340,161	\$636,178	\$820,191	\$2,310,115
Hillsborough	\$11,589,090	\$9,790,631	\$29,157,253	\$14,559,540
Holmes	\$57,536	\$73,468	\$252,560	\$151,944
Indian River	\$684,148	\$692,137	\$1,704,432	\$2,171,067
Jackson	\$204,111	\$443,019	\$619,275	\$1,376,294
Jefferson	\$38,639	\$29,392	\$59,005	\$66,943
Lafayette	\$22,134	\$25,179	\$97,999	\$253,606
Lake	\$2,544,152	\$2,446,516	\$5,567,828	\$12,813,605
Lee	\$3,392,118	\$4,347,466	\$15,082,086	\$15,309,952
Leon	\$732,171	\$609,547	\$2,722,737	\$3,370,272
Levy	\$133,886	\$228,811	\$226,550	\$821,966
Liberty	\$38,500	\$54,116	\$303,693	\$216,122
Madison	\$52,152	\$56,099	\$117,854	\$135,928
Manatee	\$1,711,157	\$2,443,964	\$6,998,157	\$2,020,069
Marion	\$1,558,389	\$5,059,384	\$5,003,007	6,664,656
Martin	\$1,191,594	\$454,579	\$1,535,600	\$2,806,140
Monroe	\$158,142	\$158,505	\$344,015	\$339,891
Nassau	\$314,553	\$400,724	\$1,347,689	\$2,143,379
Okaloosa	\$501,576	\$542,162	\$1,437,100	\$1,316,661
Okeechobee	\$158,284	\$206,124	\$477,334	\$850,313
Orange	\$6,014,426	\$10,290,391	\$14,555,629	\$8,333,200
Osceola	\$3,681,454	\$3,191,347	\$7,717,006	\$14,378,672
Palm Beach	\$7,292,911	\$6,777,810	\$7,686,728	\$7,612,280
Pasco	\$3,300,821	\$4,390,550	\$10,335,897	\$15,167,418
Pinellas	\$3,076,017	\$2,818,753	\$5,847,929	\$5,306,800
Polk	\$3,970,169	\$6,043,261	\$16,547,443	\$24,963,291
Putnam	\$239,384	\$291,900	\$469,820	\$547,332
St. Johns	\$2,038,113	\$1,700,637	\$6,562,748	\$10,794,394
St. Lucie	\$1,721,173	\$2,782,348	\$7,109,802	\$21,768,670
Santa Rosa	\$959,425	\$1,076,928	\$1,610,715	\$3,184,074
Sarasota	\$1,545,980	\$4,679,454	\$7,226,850	\$4,206,005
Seminole	\$2,288,825	\$2,948,212	\$4,854,277	\$2,929,596
Sumter	\$150,395	\$143,805	\$263,752	\$252,729
Suwannee	\$113,073	\$107,740	\$584,862	\$875,762
Taylor	\$70,549	\$73,462	\$155,775	\$166,428
Union	\$36,123	\$49,464	\$302,007	\$260,781
Volusia	\$1,984,002	\$2,270,330	\$3,950,276	\$4,683,994
Wakulla	\$100,976	\$644,022	\$525,167	\$1,454,202
Walton	\$364,541	\$267,489	\$1,027,943	\$512,591
Washington	\$144,393	\$218,948	\$447,627	\$628,890
<b>TOTALS</b>	<b>\$96,847,475</b>	<b>\$109,778,425</b>	<b>\$242,210,258</b>	<b>\$283,798,224</b>

Due to a PECO revenue decline, the 2004 Legislature did not appropriate PECO dollars for new construction in 2004-05.

**6. What are the applicable statutes?**

Section 9(a)(2), Art. XII of the State Constitution -- PECO.

Sections 1013.64(1) and (3), F.S. -- PECO (maintenance, repair, renovation and new construction).

Section 1013.65, F.S. -- Allocation of PECO Funds.

**7. Where can I get additional information?**

Florida Department of Education  
Office of Educational Facilities  
(850) 245-0494  
[www.firn.edu/doe/edfacil](http://www.firn.edu/doe/edfacil)

Florida House of Representatives

**Public Education Capital Outlay (PECO) Funds for Public Schools**

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	Policy & Budget Council (850) 488-1601  Florida House of Representatives Schools & Learning Council (850) 488-7451
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**Schools & Learning Council**  
**Capital Outlay & Debt Service**  
**(CO&DS) Fund for Public Schools**

**Fact Sheet**

January 2008

<p><b>1. What is the Capital Outlay &amp; Debt Service Fund (CO&amp;DS)?</b></p>	<p>CO&amp;DS is another major state source of capital outlay revenue available to local school districts. This revenue is derived from proceeds from the first sale of motor vehicle license tags.</p> <p>CO&amp;DS funds are provided to school districts in two ways: (1) as net bond proceeds, and/or (2) as direct cash payments.</p> <p>Districts may elect to participate in the annual bond sale. Participation will impact the amount of direct cash payments due to an increased debt service obligation.</p>								
<p><b>2. What is the recent school district funding history of CO&amp;DS monies derived from net bond proceeds?</b></p>	<p>During the 2006-2007 fiscal year, \$34.6 million in CO&amp;DS funds derived from net bond proceeds solely financed school district construction needs. The table below illustrates school district funding for the last four fiscal years.</p> <table border="1" data-bbox="678 1020 1461 1079"> <thead> <tr> <th>2003-2004</th> <th>2004-2005</th> <th>2005-2006</th> <th>2006-2007</th> </tr> </thead> <tbody> <tr> <td>\$21.4 million</td> <td>\$19.9 million</td> <td>\$16.7 million</td> <td>\$17.3 million</td> </tr> </tbody> </table> <p>Fluctuations in total amounts are caused by school and community college participation levels and bonding capacity.</p>	2003-2004	2004-2005	2005-2006	2006-2007	\$21.4 million	\$19.9 million	\$16.7 million	\$17.3 million
2003-2004	2004-2005	2005-2006	2006-2007						
\$21.4 million	\$19.9 million	\$16.7 million	\$17.3 million						
<p><b>3. What is the recent funding history of CO&amp;DS monies provided to school districts as direct cash payments?</b></p>	<p>During the 2006-2007 fiscal year, \$17.3 million in CO&amp;DS funds, in the form of direct cash payments to school districts, partially financed their school construction needs. The table below illustrates school district funding for the last four fiscal years.</p> <table border="1" data-bbox="678 1381 1461 1440"> <thead> <tr> <th>2003-2004</th> <th>2004-2005</th> <th>2005-2006</th> <th>2006-2007</th> </tr> </thead> <tbody> <tr> <td>\$14.2 million</td> <td>\$16.3 million</td> <td>\$16.7 million</td> <td>\$17.3 million</td> </tr> </tbody> </table>	2003-2004	2004-2005	2005-2006	2006-2007	\$14.2 million	\$16.3 million	\$16.7 million	\$17.3 million
2003-2004	2004-2005	2005-2006	2006-2007						
\$14.2 million	\$16.3 million	\$16.7 million	\$17.3 million						
<p><b>4. For what purposes can CO&amp;DS monies be used?</b></p>	<p>According to Section 9(d), Art. XII of the State Constitution, CO&amp;DS funds must be used to acquire, build, construct, alter, remodel, improve, enlarge, furnish, equip, maintain, renovate, or repair school district capital outlay projects that have been approved by the school board pursuant to the most recent educational plant survey.</p>								
<p><b>5. What are the applicable statutes and rules?</b></p>	<p>Section 9(d), Art. XII of the State Constitution -- CO&amp;DS.          Section 320.20, F.S. -- Disposition of License Tax Moneys.          Section 1013.35, F.S. -- School District Educational Facilities Plan.          Section 1013.69, F.S. -- Full Bonding Required to Participate in Programs.</p>								

## Capital Outlay & Debt Service (CO&DS) Fund for Public Schools

	<p>Florida Department of Education "State Requirements for Educational Facilities," Volume 1, Chapters 1 and 2, January 2000</p> <p>Rule 6A-2.0010, F.A.C. -- Educational Facilities.</p>
<b>6. Where can I get additional information?</b>	<p>Florida Department of Education Office of Educational Facilities (850) 245-0494 <a href="http://www.firn.edu/doe/edfacil">http://www.firn.edu/doe/edfacil</a></p> <p>Florida House of Representatives Policy &amp; Budget Council (850) 488-1601</p> <p>Florida House of Representatives Schools &amp; Learning Council (850) 488-7451</p>



**Schools & Learning Council**  
**Special Facility Construction**  
**Account**

**Fact**  
**Sheet**

January 2008

<p><b>1. What is the Special Facility Construction Account?</b></p>	<p>The Special Facility Construction Account is funded with Public Education Capital Outlay (PECO) dollars and provides construction funds to school districts that have urgent construction needs but lack sufficient resources <u>and</u> cannot reasonably anticipate sufficient resources within three years in order to fund these construction needs.</p> <p>Typically, small, rural school districts qualify for this funding because their property tax values are too low to fund a new construction project.</p>
<p><b>2. Are there limits on the number of construction projects a school district may receive funding for from the Special Facility Construction Account?</b></p>	<p>Yes. A school district is not eligible to receive funding from the Special Facility Construction Account for more than one construction project during any three-year period.</p>
<p><b>3. Does a school district have to meet certain criteria in order to receive funds from the Special Facility Construction Account?</b></p>	<p>Yes. A school district must meet several criteria in order to receive funds from the Special Facility Construction Account, including:</p> <ul style="list-style-type: none"> <li>• The construction project must be deemed a critical need and must be recommended for funding by the Special Facility Construction Committee.</li> <li>• The construction project must be recommended in the most recent educational plant survey.</li> <li>• The construction project must appear on the district's approved project priority list.</li> <li>• The school board must have adopted a facilities list for the project that is in accordance with the State Requirements for Educational Facilities.</li> <li>• The school board must sign an agreement that it will advertise for bids within 30 days of receipt of its encumbrance authorization.</li> <li>• A contract must be signed 90 days after the advertising of bids, unless an additional 90 days has been granted by the Commissioner of Education.</li> <li>• The total cost per student station of the facility under construction must not exceed the cost per student station prescribed in law and adjusted annually by the Consumer Price Index (approximately \$18,323 per elementary school student station; \$19,787 per middle school student station; \$25,702 per high school student station as of January 2007).</li> <li>• The school district must levy two mills against its</li> </ul>



## Special Facility Construction Account

	<p>nonexempt assessed property value and pledge 1.5 mills for three years toward the project; OR the district may pledge the equivalent amount of voter approved half-cent sales tax revenue to the project.</p> <ul style="list-style-type: none"> <li>• The school district must have the Department of Education certify the school district's inability to fund the survey recommended construction project over a continuous three-year period using projected capital outlay revenue.</li> <li>• The district must adopt a resolution acknowledging its three year commitment of all unencumbered and future 1.5 mill, PECO and CO&amp;DS revenue.</li> <li>• Final phase III must be certified by the school board as complete and in compliance with the building and life safety codes prior to August 1.</li> </ul>												
<p><b>4. What is the history of the Special Facility Construction Account?</b></p>	<p>Since the 1981-1982 fiscal year, the Department of Education reports that the Special Facility Construction Account has funded 64 separate school district construction projects totaling over \$830.1 million. Approximately 68% of the total amount has been funded by the state, while approximately 32% of the total amount has been funded by local school districts.</p>												
<p><b>5. Did the Legislature appropriate funds from the Special Facility Construction Account for the 2007-2008 fiscal year?</b></p>	<p>Yes. The Legislature appropriated \$24.9 million from the Special Facility Construction Account in order to fund three school district construction projects during the 2007-2008 fiscal year:</p> <table border="1" data-bbox="678 1150 1461 1312"> <thead> <tr> <th>School District</th> <th>Amount of Funds</th> <th>Type of New School to be Built</th> </tr> </thead> <tbody> <tr> <td>Franklin County</td> <td>\$11,000,000</td> <td>K-12 School</td> </tr> <tr> <td>Levy County</td> <td>\$200,000</td> <td>6-12 School</td> </tr> <tr> <td>Wakulla County</td> <td>\$13,794,701</td> <td>Pre-K-5 School</td> </tr> </tbody> </table>	School District	Amount of Funds	Type of New School to be Built	Franklin County	\$11,000,000	K-12 School	Levy County	\$200,000	6-12 School	Wakulla County	\$13,794,701	Pre-K-5 School
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Wakulla County	\$13,794,701	Pre-K-5 School											
<p><b>6. What are the applicable statutes and rules?</b></p>	<p>Section 1013.64(2), F.S. -- Special Facility Construction Account.</p> <p>Florida Department of Education "State Requirements for Educational Facilities," Volume 1, Chapter 2, January 2000.</p>												
<p><b>7. Where can I get additional information?</b></p>	<p>Florida Department of Education Office of Educational Facilities, (850) 245-0494 <a href="http://www.firn.edu/doe/edfacil">http://www.firn.edu/doe/edfacil</a></p> <p>Florida House of Representatives Policy &amp; Budget Council (850) 488-1601</p> <p>Florida House of Representatives Schools &amp; Learning Council (850) 488-7451</p>												



**Schools and Learning Council**  
**Classrooms First Program**

**Fact Sheet**

January 2008

<p><b>1. What is the Classrooms First Lottery Bond Program?</b></p>	<p>As part of the SMART Schools Act of 1997, the Legislature established a 20-year lottery-bonding program (Classrooms First) designed to provide approximately \$2 billion in bonded lottery funds to school districts for the construction of permanent classrooms.</p> <p>All 67 school districts receive a portion of these funds based upon a modified PECO distribution formula.</p> <p>Under this program, school districts were required to build permanent classrooms first. The intent of this program is to fund new student stations. <i>After</i> a school district has met its need for new classroom space, these funds may be used for major repairs, the renovation or remodeling of existing facilities, or the replacement of relocatables with permanent classrooms. The funds were <i>not</i> authorized for the purchase of more relocatables.</p>
<p><b>2. How do school districts receive these dollars?</b></p>	<p>When the Classrooms First Program was initiated, school districts elected to receive these dollars as annual cash payments or as bond proceeds. The only way for a school district to receive these funds as annual cash payments was for the school board and superintendent to certify to the Commissioner of Education that they had <b>no</b> need for additional new classrooms. Six school districts (Calhoun, Flagler, Franklin, Glades, Jefferson, and Taylor) certified that they had no need for new classrooms and are receiving these funds as cash payments.</p>
<p><b>3. How much Classrooms First funding has been provided to school districts since the 1997 Special Session?</b></p>	<p>The program is almost completed. As of June 30, 2007, over \$1.9 billion in Classrooms First awards have been disbursed to school districts.</p>
<p><b>4. What are the applicable statutes?</b></p>	<p>Section 24.121(2), F.S. -- Allocation of lottery revenues and expenditure of funds for public education.</p> <p>Section 1013.68, F.S. -- Classrooms First Program.</p>
<p><b>5. Where can I get additional information?</b></p>	<p>Florida Department of Education          Office of Educational Facilities          (850) 245-0494</p> <p>Florida House of Representatives          Schools and Learning Council          (850)488-7451</p>



**Schools & Learning Council**  
**Two-Mill Money**

**Fact Sheet**

January 2008

<p><b>1. What is “two-mill” money?</b></p>	<p>“Two-mill” money is a statutorily authorized discretionary levy of ad valorem property tax that districts may levy <u>without</u> voter approval.</p> <p>A district may bond up to 75% of its two-mill money to purchase certificates of participation (COPS) – a type of construction debt instrument used to finance school construction.</p>																																				
<p><b>2. What is a “mill”?</b></p>	<p>One mill represents a 1/1000 (.001) tax on property.</p> <p>In other words, a one-mill levy provides \$1 in tax revenue for every \$1,000 in taxable property.</p> <p>One mill levied against property valued at \$100,000 would generate \$100 in property tax revenue.</p>																																				
<p><b>3. Do all school districts levy the full two mills of ad valorem property taxes in order to raise local capital outlay revenues?</b></p>	<p>No. School districts have the option, but are not required, to levy up to two mills of ad valorem property taxes in order to raise local capital outlay revenues.</p> <p>In the 2007-2008 fiscal year, 52 districts levied the full two mills, 13 districts levied between 0.400 and 1.938 mills, and 2 districts did not have a two mill levy.</p>																																				
<p><b>4. Which districts do not levy the full two mills?</b></p>	<p>The following districts did not levy the full two mills during the 2007-2008 fiscal year: Bay, DeSoto, Gulf, Madison, Monroe, Nassau, Okaloosa, Orange, Pasco, Pinellas, Santa Rosa, Sumter, and Walton. The following districts did not have a two mill levy: Holmes and Jackson.</p> <p>The table below summarizes the estimated amount of revenue generated by school districts that levied up to two mills of ad valorem property taxes for the 2005-2006 fiscal year.</p> <table border="1" data-bbox="675 1524 1464 1919"> <thead> <tr> <th>School District</th> <th>2007-08 Actual Mills Levied</th> <th>2007-2008 Estimated Revenue (\$) from Mills Levied</th> </tr> </thead> <tbody> <tr> <td>Alachua</td> <td>2.000</td> <td>24,411,669</td> </tr> <tr> <td>Baker</td> <td>2.000</td> <td>1,572,127</td> </tr> <tr> <td>Bay</td> <td>1.000</td> <td>18,184,061</td> </tr> <tr> <td>Bradford</td> <td>2.000</td> <td>1,717,421</td> </tr> <tr> <td>Brevard</td> <td>2.000</td> <td>77,862,713</td> </tr> <tr> <td>Broward</td> <td>2.000</td> <td>336,386,172</td> </tr> <tr> <td>Calhoun</td> <td>2.000</td> <td>705,189</td> </tr> <tr> <td>Charlotte</td> <td>2.000</td> <td>44,992,249</td> </tr> <tr> <td>Citrus</td> <td>2.000</td> <td>23,538,861</td> </tr> <tr> <td>Clay</td> <td>2.000</td> <td>20,260,499</td> </tr> <tr> <td>Collier</td> <td>2.000</td> <td>157,420,206</td> </tr> </tbody> </table>	School District	2007-08 Actual Mills Levied	2007-2008 Estimated Revenue (\$) from Mills Levied	Alachua	2.000	24,411,669	Baker	2.000	1,572,127	Bay	1.000	18,184,061	Bradford	2.000	1,717,421	Brevard	2.000	77,862,713	Broward	2.000	336,386,172	Calhoun	2.000	705,189	Charlotte	2.000	44,992,249	Citrus	2.000	23,538,861	Clay	2.000	20,260,499	Collier	2.000	157,420,206
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## Two-Mill Money

	School District	2007-2008 Actual Mills Levied	2007-2008 Estimated Revenue (\$) from Mills Levied
	Columbia	2.000	5,042,481
	DeSoto	1.500	2,64,523
	Dixie	2.000	1,237,735
	Duval	2.000	116,298,420
	Escambia	2.000	30,297,924
	Flagler	2.000	23,430,000
	Franklin	2.000	7,815,449
	Gadsden	2.000	2,736,173
	Gilchrist	2.000	1,332,708
	Glades	2.000	1,413,675
	Gulf	0.400	1,042,481
	Hamilton	2.000	1,365,930
	Hardee	2.000	3,373,576
	Hendry	2.000	5,382,303
	Hernando	2.000	21,579,306
	Highlands	2.000	13,004,542
	Hillsborough	2.000	167,262,877
	Holmes	0.000	0
	Indian River	2.000	34,999,136
	Jackson	0.000	0
	Jefferson	2.000	1,168,317
	Lafayette	2.000	458,819
	Lake	2.000	42,804,928
	Lee	2.000	183,723,928
	Leon	2.000	31,162,873
	Levy	2.000	4,639,219
	Liberty	2.000	503,719
	Madison	0.640	442,570
	Manatee	2.000	65,604,083
	Marion	2.000	42,584,007
	Martin	2.000	43,236,452
	Miami-Dade	2.000	470,142,359
	Monroe	0.500	13,775,332
	Nassau	1.810	14,398,136
	Okaloosa	1.938	34,943,128
	Okeechobee	2.000	4,769,766
	Orange	1.500	153,512,782
	Osceola	2.000	50,451,704
	Palm Beach	2.000	323,435,359
	Pasco	1.500	42,363,888
	Pinellas	1.850	140,902,021
	Polk	2.000	67,179,518
	Putnam	2.000	7,937,483
	St. Johns	2.000	46,900,764
	St. Lucie	2.000	48,843,009
	Santa Rosa	1.400	12,572,709
	Sarasota	2.000	119,101,977
	Seminole	2.000	64,081,232
	Sumter	1.880	10,313,642
	Suwannee	2.000	3,310,228
	Taylor	2.000	2,646,676
	Union	2.000	469,170
	Volusia	2.000	78,482,976
	Wakulla	2.000	2,990,125
	Walton	1.301	21,814,498

## Two-Mill Money

	Washington	2.000	2,093,536
	TOTALS		3,301,041,996
<p><b>5. How much revenue will two-mill money generate during the 2007-2008 fiscal year?</b></p>	<p>In the 2007-2008 fiscal year, the statewide levy of two-mill money will provide an estimated \$3.3 billion in local capital outlay revenues to school districts.</p>		
<p><b>6. For what purposes can two-mill revenue be used?</b></p>	<p>Two-mill money can only be used for:</p> <ul style="list-style-type: none"> <li>• Construction, renovation, remodeling, maintenance, and repair of school facilities.</li> <li>• Purchase, lease, or lease-purchase of equipment, educational facilities, and construction materials directly related to the delivery of student instruction.</li> <li>• Rental or lease of existing buildings or for conversion of these buildings for use as educational facilities.</li> <li>• Opening day collection for library media center of a new school.</li> <li>• Purchase, lease, or lease-purchase of school buses; or</li> <li>• Servicing payments related to Certificates of Participation issued for any purpose prior to 1997.</li> </ul> <p>A school board may use two-mill money for certain other costs, provided the school district has received an unqualified opinion on its financial statements for the preceding 3 years, has no material weaknesses or instances of material noncompliance noted in an audit for the preceding 3 years, and certifies to the Commissioner of Education that all of the district's instructional space needs for the next 5 years can be met from capital outlay sources that the district reasonably expects to receive during the next 5 years or from alternative scheduling of construction, leasing, rezoning, or technological methodologies that exhibit sound management. These costs include:</p> <ul style="list-style-type: none"> <li>• Drivers' education vehicles, motor vehicles used for the maintenance or operation of plants and equipment, security vehicles, or vehicles used in storing or distributing materials and equipment.</li> <li>• Payment of the cost of premiums for property and casualty insurance necessary to insure school district educational and ancillary plants (operating revenues that are made available through the payment of property and casualty insurance premiums may be expended only for nonrecurring operational expenditures of the school district).</li> </ul>		
<p><b>7. Can voters have a portion of their property taxes reduced if they approve a local sales tax surcharge</b></p>	<p>Yes. Voters may approve a ½ cent sales tax surcharge in order to raise capital outlay revenues and the school board may pass a resolution to include a covenant to reduce the two mill levy while the ½ cent sales tax surcharge is in</p>		

## Two-Mill Money

<p>through a referendum?</p>	<p>effect. <b>(Refer to School Capital Outlay Surtax Fact Sheet.)</b></p> <p>For example, in September 2002, Orange County voters approved the levy of a ½ cent sales surtax for 13 years in order to raise capital outlay revenues under the condition that a ½ mill of ad valorem property taxes is reduced while the ½ cent sales tax surcharge is in effect.</p>
<p><b>8. What are the applicable statutes?</b></p>	<p>Section 1011.71(2), F.S. -- Non-Voted Two-Mill Levy of Ad Valorem Property Taxes.          Section 1011.71(5)(a), F.S. -- Uses for two-mill money.          Section 1011.71(5)(b), F.S. -- Schedule for use of two-mill money in capital budget.          Section 1011.715, F.S. -- Resolution regarding school capital outlay surcharge.</p>
<p><b>9. Where can I get additional information?</b></p>	<p>Florida Department of Education          Office of Educational Facilities          (850) 245-0494  <a href="http://www.firn.edu/doe/edfacil">www.firn.edu/doe/edfacil</a></p> <p>Florida House of Representatives          Policy &amp; Budget Council          (850) 488-1601</p> <p>Florida House of Representatives          Schools &amp; Learning Council          (850) 488-7451</p>



**Schools & Learning Council**  
**School Capital Outlay Surtax**  
**(half-cent sales tax)**

**Fact Sheet**

January 2008

<p><b>1. What is the half-cent sales tax?</b></p>	<p>Section 212.055(6), F.S., provides for the School Capital Outlay Surtax – more commonly known as the school half-cent sales tax. This tax may be levied by a school board after a favorable vote of the electorate through a local referendum and may not exceed .5%.</p>																																																																																
<p><b>2. How many school districts have held local referendums in order to assess a half-cent sales tax?</b></p>	<p>According to the most recent information available, 19 school districts have held local referendums in order to assess a local sales surtax that is used to raise capital outlay revenues. The table below identifies the school districts that have held local referendums, results of the referendums, and amounts of surtaxes that were considered through the referendums.</p> <table border="1" data-bbox="695 856 1461 1497"> <thead> <tr> <th>School District</th> <th>Result of Referendum</th> <th>Amount of Potential Surtax</th> <th>Estimated Revenue 2007-2008</th> </tr> </thead> <tbody> <tr><td>Bay</td><td>Passed (1998)</td><td>.5 percent</td><td>\$12.5 million</td></tr> <tr><td>DeSoto</td><td>Failed (1995)</td><td>.5 percent</td><td></td></tr> <tr><td>Escambia</td><td>Passed (1997)</td><td>.5 percent</td><td>\$19.8 million</td></tr> <tr><td>Gulf</td><td>Passed (1996)</td><td>.5 percent</td><td>\$0.6 million</td></tr> <tr><td>Hernando</td><td>Passed (1998)</td><td>.5 percent</td><td>\$14.3 million</td></tr> <tr><td>Hillsborough</td><td>Failed (1995)</td><td>.5 percent</td><td></td></tr> <tr><td>Jackson</td><td>Passed (1996)</td><td>.5 percent</td><td>\$1.9 million</td></tr> <tr><td>Lake</td><td>Failed (1999)</td><td>.5 percent</td><td></td></tr> <tr><td>Leon</td><td>Passed (2002)</td><td>.5 percent</td><td>\$20 million</td></tr> <tr><td>Manatee</td><td>Passed (2002)</td><td>.5 percent</td><td>\$24 million</td></tr> <tr><td>Marion</td><td>Passed (2005)</td><td>.5 percent</td><td>\$22.1 million</td></tr> <tr><td>Monroe</td><td>Passed (1995)</td><td>.5 percent</td><td>\$13.2 million</td></tr> <tr><td>Orange</td><td>Passed (2002)</td><td>.5 percent</td><td>\$183.5 million</td></tr> <tr><td>Palm Beach</td><td>Passed (2005)</td><td>.5 percent</td><td>\$114 million</td></tr> <tr><td>Polk</td><td>Passed (2003)</td><td>.5 percent</td><td>\$36 million</td></tr> <tr><td>Santa Rosa</td><td>Passed (1997)</td><td>.5 percent</td><td>\$6.3 million</td></tr> <tr><td>St. Lucie</td><td>Passed (1996)</td><td>.5 percent</td><td>\$10 million</td></tr> <tr><td>Volusia</td><td>Passed (2001)</td><td>.5 percent</td><td>\$37.3 million</td></tr> <tr><td><b>TOTAL</b></td><td></td><td></td><td><b>\$515 million</b></td></tr> </tbody> </table> <p>Overall, the voters in 15 school districts have approved local referendums in order to assess a half-cent local sales surtax that is used to raise capital outlay revenues.</p>	School District	Result of Referendum	Amount of Potential Surtax	Estimated Revenue 2007-2008	Bay	Passed (1998)	.5 percent	\$12.5 million	DeSoto	Failed (1995)	.5 percent		Escambia	Passed (1997)	.5 percent	\$19.8 million	Gulf	Passed (1996)	.5 percent	\$0.6 million	Hernando	Passed (1998)	.5 percent	\$14.3 million	Hillsborough	Failed (1995)	.5 percent		Jackson	Passed (1996)	.5 percent	\$1.9 million	Lake	Failed (1999)	.5 percent		Leon	Passed (2002)	.5 percent	\$20 million	Manatee	Passed (2002)	.5 percent	\$24 million	Marion	Passed (2005)	.5 percent	\$22.1 million	Monroe	Passed (1995)	.5 percent	\$13.2 million	Orange	Passed (2002)	.5 percent	\$183.5 million	Palm Beach	Passed (2005)	.5 percent	\$114 million	Polk	Passed (2003)	.5 percent	\$36 million	Santa Rosa	Passed (1997)	.5 percent	\$6.3 million	St. Lucie	Passed (1996)	.5 percent	\$10 million	Volusia	Passed (2001)	.5 percent	\$37.3 million	<b>TOTAL</b>			<b>\$515 million</b>
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<p><b>3. For what purposes can half-cent sales tax revenues be used?</b></p>	<p>According to s. 212.055(6), F.S., half-cent sales tax revenues can be used for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses that have a useful life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs associated with such facilities and campuses.</p>																																																																																

**School Capital Outlay Surtax**

<p><b>4. Can voters approve a half-cent sales tax surcharge under the condition that a portion of their property taxes is reduced?</b></p>	<p>Yes. Under current law, local voters have the option of approving a half-cent sales tax surcharge in order to raise capital outlay revenues under the condition that a portion of the two mills of ad valorem property taxes used for capital outlay is reduced while the ½ cent sales tax surcharge is in effect. <b>(Refer to Two-Mill Money Fact Sheet.)</b></p> <p>For example, in September 2002, Orange County voters approved the levy of a half-cent sales surtax for 13 years in order to raise capital outlay revenues under the condition that a half-mill of ad valorem property taxes is reduced while the half-cent sales tax surcharge is in effect.</p>
<p><b>5. What are the applicable statutes?</b></p>	<p>Section 212.055(6), F.S. -- School Capital Outlay Surtax. Section 1011.715, F.S. -- Resolution regarding school capital outlay surcharge.</p>
<p><b>6. Where can I get additional information?</b></p>	<p>Florida Department of Education Office of Educational Facilities (850) 245-0494 <a href="http://www.firn.edu/doe/edfacil">www.firn.edu/doe/edfacil</a></p> <p>Florida House of Representatives Policy &amp; Budget Council (850) 488-1601</p> <p>Florida House of Representatives Schools &amp; Learning Council (850) 488-7451</p>





**Schools & Learning Council**  
**Local Government Infrastructure Surtax**

**Fact Sheet**

January 2008

<p><b>1. What is the Local Government Infrastructure Surtax?</b></p>	<p>Section 212.055(2), F.S., provides for the Local Government Infrastructure Surtax. The governing authority in each county may levy this .5% or 1% sales tax after a favorable vote of the electorate through a local referendum. School districts may participate in the tax proceeds with the consent of the county governing authority.</p>																																																																								
<p><b>2. How many counties have held local referendums in order to assess a local government infrastructure surtax in which a portion of the funds is to be used for school construction?</b></p>	<p>According to the most recent information available, twenty-two counties have held local referendums since 1986 in order to assess a local government infrastructure sales surtax that is partially used to raise school capital outlay revenues. The table below identifies the counties that have held local referendums, results of the referendums, and the estimated funds that will be received in 2006-2007.</p> <table border="1" data-bbox="678 869 1461 1621"> <thead> <tr> <th>School District</th> <th>Result of Referendum</th> <th>Estimated 2006-2007 Receipt</th> </tr> </thead> <tbody> <tr><td>Broward County</td><td>Failed (1995)</td><td></td></tr> <tr><td>Charlotte County</td><td>Passed (1995)</td><td>\$22.4 million</td></tr> <tr><td>Clay County</td><td>Passed (1998)</td><td>\$1.7 million</td></tr> <tr><td>Escambia County</td><td>Passed (1992)</td><td>\$31 million</td></tr> <tr><td>Flagler County</td><td>Passed (2003)</td><td>\$2.5 million</td></tr> <tr><td>Glades County</td><td>Passed (1992)</td><td>\$0.4 million</td></tr> <tr><td>Highlands County</td><td>Passed (1989)</td><td>\$8.75 million</td></tr> <tr><td>Hillsborough County</td><td>Passed (1996)</td><td>\$27 million</td></tr> <tr><td>Indian River County</td><td>Passed (1989)</td><td>\$3.1 million</td></tr> <tr><td>Lake County</td><td>Passed (2001)</td><td>\$11.5 million</td></tr> <tr><td>Leon County</td><td>Passed (1989)</td><td>\$4 million</td></tr> <tr><td>Martin County</td><td>Passed (1996)</td><td>\$16.8 million</td></tr> <tr><td>Monroe County</td><td>Passed (1989)</td><td>\$15.8 million</td></tr> <tr><td>Okaloosa County</td><td>Passed (1995)</td><td>Expired in 1999</td></tr> <tr><td>Osceola County</td><td>Passed (1999)</td><td>\$10.3 million</td></tr> <tr><td>Pasco County</td><td>Passed (2004)</td><td>\$21 million</td></tr> <tr><td>Pinellas County</td><td>Passed (1989)</td><td>school share expired in 2006</td></tr> <tr><td>Putnam County</td><td>Passed (2003)</td><td>\$5.6 million</td></tr> <tr><td>Sarasota County</td><td>Passed (1989)</td><td>\$16.5 million</td></tr> <tr><td>Seminole County</td><td>Passed (1991)</td><td>\$18.6 million</td></tr> <tr><td>Taylor County</td><td>Passed (1999)</td><td>\$2.2 million</td></tr> <tr><td>Wakulla County</td><td>Passed (1987)</td><td>\$2.1 million</td></tr> <tr><td><b>TOTAL</b></td><td></td><td><b>\$221.25 million</b></td></tr> </tbody> </table> <p>Overall, twenty-one counties have approved local referendums in order to assess a local government infrastructure sales surtax that is used to raise capital outlay revenues.</p>	School District	Result of Referendum	Estimated 2006-2007 Receipt	Broward County	Failed (1995)		Charlotte County	Passed (1995)	\$22.4 million	Clay County	Passed (1998)	\$1.7 million	Escambia County	Passed (1992)	\$31 million	Flagler County	Passed (2003)	\$2.5 million	Glades County	Passed (1992)	\$0.4 million	Highlands County	Passed (1989)	\$8.75 million	Hillsborough County	Passed (1996)	\$27 million	Indian River County	Passed (1989)	\$3.1 million	Lake County	Passed (2001)	\$11.5 million	Leon County	Passed (1989)	\$4 million	Martin County	Passed (1996)	\$16.8 million	Monroe County	Passed (1989)	\$15.8 million	Okaloosa County	Passed (1995)	Expired in 1999	Osceola County	Passed (1999)	\$10.3 million	Pasco County	Passed (2004)	\$21 million	Pinellas County	Passed (1989)	school share expired in 2006	Putnam County	Passed (2003)	\$5.6 million	Sarasota County	Passed (1989)	\$16.5 million	Seminole County	Passed (1991)	\$18.6 million	Taylor County	Passed (1999)	\$2.2 million	Wakulla County	Passed (1987)	\$2.1 million	<b>TOTAL</b>		<b>\$221.25 million</b>
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<p><b>3. For what purposes may the local government infrastructure tax</b></p>	<p>Section 212.055(2), F.S., provides that a county may distribute proceeds of the revenues generated from the local government infrastructure sales surtax to the school district for any fixed capital expenditure or fixed capital</p>																																																																								

## Local Government Infrastructure Surtax

<b>revenues be used?</b>	outlay costs associated with the construction, reconstruction, or improvement of public facilities that have a life expectancy of five or more years, and any land acquisition, land improvement, design, and engineering costs associated with such public facilities.
<b>4. What are the applicable statutes?</b>	Section 212.055(2), F.S. -- Local Government Infrastructure Surtax.
<b>5. Where can I get additional information?</b>	Florida Department of Education Office of Educational Facilities (850) 245-0494 <a href="http://www.firn.edu/doe/edfacil">www.firn.edu/doe/edfacil</a>  Florida House of Representatives Policy & Budget Council (850) 488-1601  Florida House of Representatives Schools & Learning Council (850) 488-7451



## Schools & Learning Council Bond Referendum

# Fact Sheet

January 2008

<p><b>1. What is a bond referendum?</b></p>	<p>A bond referendum is a school district election that allows the voters to decide whether or not the school district should issue bonds for the purpose of generating school capital outlay funds. Bonds are repaid with property tax revenues.</p>																																																															
<p><b>2. How many school districts have approved local bond referendums in order to fund school district capital outlay needs?</b></p>	<p>Since the 1985-1986 fiscal year, 19 school districts have approved local bond referendums in order to fund school district capital outlay needs. The table below provides a general summary of the school districts that have approved local bond referendums.</p> <table border="1" data-bbox="678 804 1461 1444"> <thead> <tr> <th>School District</th> <th>Fiscal Year</th> <th>Amount of Bonds</th> </tr> </thead> <tbody> <tr><td>Alachua County</td><td>1988-1989</td><td>\$100.0 million</td></tr> <tr><td>Broward County</td><td>1986-1987</td><td>\$317.0 million</td></tr> <tr><td>Charlotte County</td><td>1987-1988</td><td>\$37.0 million</td></tr> <tr><td>Duval County</td><td>1986-1987</td><td>\$199.0 million</td></tr> <tr><td>Flagler County</td><td>1988-1989</td><td>\$19.3 million</td></tr> <tr><td>Hernando County</td><td>1987-1988</td><td>\$44.0 million</td></tr> <tr><td>Indian River County</td><td>1990-1991</td><td>\$61.4 million</td></tr> <tr><td>Leon County</td><td>1987-1988</td><td>\$86.1 million</td></tr> <tr><td>Marion County</td><td>1986-1987</td><td>\$60.0 million</td></tr> <tr><td>Miami-Dade County</td><td>1987-1988</td><td>\$980.0 million</td></tr> <tr><td>Osceola County</td><td>1986-1987</td><td>\$40.7 million</td></tr> <tr><td>Palm Beach County</td><td>1986-1987</td><td>\$317.0 million</td></tr> <tr><td>Pasco County</td><td>1986-1987</td><td>\$62.0 million</td></tr> <tr><td>Putnam County</td><td>1986-1987</td><td>\$22.0 million</td></tr> <tr><td>St. Johns County</td><td>1988-1989</td><td>\$47.0 million</td></tr> <tr><td>St. Lucie County</td><td>1995-1996</td><td>\$60.0 million</td></tr> <tr><td>Seminole County</td><td>1985-1986</td><td>\$105.0 million</td></tr> <tr><td>Volusia County</td><td>1985-1986</td><td>\$112.0 million</td></tr> <tr><td>Wakulla County</td><td>1994-1995</td><td>\$8.0 million</td></tr> <tr><td><b>TOTAL</b></td><td></td><td><b>\$2.68 billion</b></td></tr> </tbody> </table> <p>Overall, the bonds issued total \$2.68 billion in net proceeds used to fund school district capital outlay needs.</p>	School District	Fiscal Year	Amount of Bonds	Alachua County	1988-1989	\$100.0 million	Broward County	1986-1987	\$317.0 million	Charlotte County	1987-1988	\$37.0 million	Duval County	1986-1987	\$199.0 million	Flagler County	1988-1989	\$19.3 million	Hernando County	1987-1988	\$44.0 million	Indian River County	1990-1991	\$61.4 million	Leon County	1987-1988	\$86.1 million	Marion County	1986-1987	\$60.0 million	Miami-Dade County	1987-1988	\$980.0 million	Osceola County	1986-1987	\$40.7 million	Palm Beach County	1986-1987	\$317.0 million	Pasco County	1986-1987	\$62.0 million	Putnam County	1986-1987	\$22.0 million	St. Johns County	1988-1989	\$47.0 million	St. Lucie County	1995-1996	\$60.0 million	Seminole County	1985-1986	\$105.0 million	Volusia County	1985-1986	\$112.0 million	Wakulla County	1994-1995	\$8.0 million	<b>TOTAL</b>		<b>\$2.68 billion</b>
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<p><b>3. For what purposes can bond referendum revenues be used?</b></p>	<p>Current law authorizes school boards to propose the issuance of bonds for the purpose of acquiring, building, enlarging, furnishing, or improving buildings or school grounds of the public schools within their school districts. School boards are required to submit a resolution to the Department of Education (DOE) specifying the amount and use of the funds that would be generated from the issuance of bonds. If the DOE approves the resolution, the school board is authorized to hold a bond referendum election.</p>																																																															

**Bond Referendum**

<b>4. What are the applicable statutes?</b>	Sections 1010.40-1010.59, F.S. -- School District Bonds.
<b>5. Where can I get additional information?</b>	Florida Department of Education Office of Educational Facilities (850) 245-0494  Florida House of Representatives Policy & Budget Council (850) 488-1601  Florida House of Representatives Schools & Learning Council (850) 488-7451



**Schools & Learning Council**  
**School Concurrency**

**Fact Sheet**

January 2008

<p><b>1. What is concurrency?</b></p>	<p>Concurrency is a growth management procedure designed to have necessary public facilities and services available concurrent with the impacts of development.</p>
<p><b>2. How does Florida’s growth management policy coordinate with the planning of educational facilities?</b></p>	<p>Under 2005 Growth Management legislation (Ch. 2005-290, L.O.F.), county governments must adopt school concurrency by December 2008. The purpose for concurrency is to require the coordination of planning between district school boards and local governing bodies so that public educational facilities are facilitated and coordinated in time and place with plans for residential development.</p>
<p><b>3. What role does local government play in the planning process for educational facilities?</b></p>	<p>All planning for school concurrency must be adopted and approved by each county and all municipalities that are located in that county unless they are eligible for a waiver or an exemption. The local planning agency prepares a comprehensive plan for the governing body to adopt. The comprehensive plan, which is intended to guide local governments in their land use decision-making, is required by law to include certain elements.</p> <p>Provisions in the 2005 Growth Management legislation that affect educational facilities and elements of the comprehensive plan include the following requirements specifying that local governments must:</p> <ul style="list-style-type: none"> <li>• Adopt a Public Schools Facilities Element into its comprehensive plan.</li> <li>• Update existing public school interlocal agreements and the Intergovernmental Coordination Element of the comprehensive plan to include coordinated procedures for implementing school concurrency.</li> <li>• Establish a financially feasible Public Schools Capital Facilities Program and adopt level-of-service standards that establish maximum permissible school utilization rates. The program and the rates must be included in an amended Capital Improvements Element of the comprehensive plan.</li> </ul> <p>“Financial feasibility” means that committed financing for capital improvements to school facilities must be currently available for the first three years, or will be available for years four and five, of a five-year capital improvement schedule. In 2007, the Legislature adopted legislation (Ch. 2007-204, L.O.F.), which provides that a school district may instead use a period of 10 or 15 years if it has adopted a</p>

## School Concurrency

	<p>long-term transportation and school concurrency management system. This legislation further:</p> <ul style="list-style-type: none"> <li>• Provided that a comprehensive plan will satisfy the financial feasibility requirement for school facilities, even if level-of-service standards are not met in a particular year, as long as these standards are met by the end of the planning period used in the capital improvement schedule.</li> <li>• Extended the deadline for a local government to submit an annual update of its Capital Improvements Element, which demonstrates that it is maintaining a financially feasible schedule of capital improvements, from December 1, 2007 to December 1, 2008.</li> </ul>
<p><b>4. What are the responsibilities of school districts regarding the planning for educational facilities?</b></p>	<p>School districts are responsible for the planning of all school facilities in conjunction with county and municipal planners. The school district is responsible for adoption of an annually updated, five-year educational facilities plan that is developed in coordination with the local government, consistent with the local comprehensive plan, and financially feasible. Additional school district responsibilities relating to educational facilities include:</p> <ul style="list-style-type: none"> <li>• Providing for the membership of an elected school board member on the regional planning council.</li> <li>• Consideration of existing and anticipated site needs and the most economical and practicable locations of schools before acquiring property.</li> </ul>
<p><b>5. What does the interlocal agreement address?</b></p>	<p>The 2005 Growth Management legislation required existing public school interlocal agreements to be updated. The interlocal agreement between the school district and the local government must address:</p> <ul style="list-style-type: none"> <li>• Projections of growth and enrollment;</li> <li>• Existing and planned public school facilities;</li> <li>• School facility site evaluation and approval <i>before</i> land acquisition;</li> <li>• Need and timing of off-site improvements;</li> <li>• District facilities work program and plant survey;</li> <li>• Coordination;</li> <li>• Joint use of facilities;</li> <li>• Dispute resolution;</li> <li>• Oversight; and</li> <li>• Communication on school capacity issues.</li> </ul> <p>Planning for the interlocal agreement must include the following:</p> <ul style="list-style-type: none"> <li>• Consideration of allowing students to attend the school located nearest their homes when a new housing development is constructed;</li> <li>• Consideration of the effects of the location of public education facilities, including the feasibility of keeping</li> </ul>

## School Concurrency

	<p>central city facilities viable in order to encourage central city redevelopment; and</p> <ul style="list-style-type: none"> <li>• Consultation with state and local road departments to assist in implementing the Safe Paths to Schools Program administered by the Department of Transportation. The purpose of this program is to ensure the planning and construction of safe bicycle and pedestrian pathways for children to schools and parks.</li> </ul>
<p><b>6. What is needed to enact the Public Educational Facilities Element?</b></p>	<p>The Public Educational Facilities Element is no longer optional under the 2005 Growth Management legislation. Each municipality in the district must adopt a consistent Public Educational Facilities Element unless the municipality is exempt. Issues that this element must address include:</p> <ul style="list-style-type: none"> <li>• Deficiencies in school capacity;</li> <li>• Adequate capacity, including level-of-service standards and service areas;</li> <li>• Options for proportionate-share mitigation;</li> <li>• Adequate infrastructure for existing and proposed schools;</li> <li>• Collocation of other public facilities, such as parks, libraries, and community centers, in proximity to public schools;</li> <li>• Location of schools proximate to residential areas, including using elementary schools as focal points for neighborhoods;</li> <li>• Use of public schools as emergency shelters; and</li> <li>• Capacity of existing and planned public schools when reviewing comprehensive plan amendments and rezonings that are likely to increase residential development and that are reasonably expected to have an impact on the demand for public school facilities.</li> </ul>
<p><b>7. Under what circumstances may a residential development commence where classroom capacity is inadequate to accommodate the new development?</b></p>	<p>Legislation adopted in 2007 (Ch. 2007-204, L.O.F.) provides that if inadequate classroom capacity would preclude a development from commencing, the development may nevertheless commence if:</p> <ul style="list-style-type: none"> <li>• The approved Capital Improvement Element contains accelerated facilities that are scheduled for construction in year four or later of the plan and such facilities will mitigate the impact of the proposed development on school capacity when built; or</li> <li>• Accelerated facilities are provided for in the next annual update of the Capital Facilities Element and the developer and school district have entered into a binding, financially guaranteed agreement that the developer will construct the accelerated facility within the first three years of the plan, and the cost of the school facility is equal to or greater than the</li> </ul>

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	<p>development's proportionate share. The developer receives impact fee credits when the completed school facility is conveyed to the school district.</p>
<p><b>8. What are the applicable statutes?</b></p>	<p>Section 163.3174(1), F.S. – Local planning agency.            Section 163.3177(6)(a),(h), F.S. – Elements of comprehensive plan.            Section 163.31777, F.S. – Public schools interlocal agreement.            Section 163.3180(13), F.S. – Concurrency.            Section 163.3187(1)(j)&amp;(l), F.S. – Amendment of adopted comprehensive plan.            Section 186.504, F.S. – Regional planning councils; membership.            Section 1013.31, F.S. – Educational plant survey.            Section 1013.33, F.S. – Coordination with local government.            Section 1013.35, F.S. – Educational facilities plan.            Sections 1013.355 - 1013.357, F.S. – Educational facilities benefit districts.            Section 1013.36, F.S. – Site planning and selection.</p> <p>Rule 9J-5.025, F.A.C. – Public School Facilities Element for Public School Concurrency</p>
<p><b>9. Where can I get additional information?</b></p>	<p>Florida Department of Education            Office of Educational Facilities            (850) 245-0494</p> <p>Department of Community Affairs            Division of Community Planning            State Initiatives Administrator            (850) 487-4545</p> <p>Florida House of Representatives            Schools &amp; Learning Council            (850) 488-7451</p>