

2002-03

FUNDING FOR FLORIDA SCHOOL

DISTRICTS



Florida Department of Education

STATISTICAL REPORT

EIAS Series 2003-06
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OVERVIEW OF PUBLIC SCHOOL FUNDING

In 1973 the Florida Legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding to guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

To provide equalization of educational opportunity, the FEFP formula recognizes: (1) varying local property tax bases; (2) varying education program costs; (3) varying costs of living; and (4) varying costs for equivalent educational programs due to sparsity and dispersion of student population.

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and Exceptional Student Education Guaranteed Allocation. These allocations and base funding are explained herein.

Scholarship payments for education provided by private schools are available pursuant to the provisions of three programs:

(1) Opportunity Scholarship Program - A public school student's parent or guardian has an option to enroll their child in a higher performing public school or may request an Opportunity Scholarship for the child to attend a private school if:

- the student has spent the prior school year at a public school that has been designated "F" and that school has been designated "F" two of the preceding four years, or the student has been assigned to such a school for the next school year; and
- the student has obtained acceptance in a participating private school, and the parent has notified the school district of the request for an opportunity scholarship no later than July 1 of the first year in which the student intends to use the scholarship.

(2) John M. McKay Scholarships for Students with Disabilities Program - This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FEFP surveys in order to be eligible.

Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

(3) Corporate Contributions/Tax Credits Scholarships – These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced price school lunches under the National School Lunch Act. In order to be eligible, a student must have been counted as a full-

time equivalent student during the previous state fiscal year for purposes of funding or received a scholarship from an eligible non-profit scholarship-funding organization during the previous school year.

Source of Funds for Public Schools-The following paragraphs provide background information regarding financial support for public school education in Florida. School districts in 2000-01 received 50.17 percent of their financial support from state sources, 41.03 percent from local sources (including the Required Local Effort portion of FEFP), and 8.80 percent from federal sources.

State Support-Funds for state support to school districts are provided primarily by legislative appropriations. The major proportion of state support is distributed under the provisions of the FEFP. State funds appropriated to finance the FEFP in 2002-03 were \$6,699,302,788. With the exception of \$80,900,000, which was appropriated from the Principal State School Trust Fund, the FEFP appropriation was from the state's General Revenue Fund. While a number of tax sources are deposited in the General Revenue Fund, the predominant tax source is the sales tax.

Proceeds from the Florida Lottery were used to finance two appropriations for school district operations: District Discretionary Lottery Funds, \$184,155,000, and School Recognition Program, \$122,770,000. Lottery proceeds were also used to fund the \$180,000,000 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Programs.

In addition, funds are appropriated to meet other needs by means of categorical programs and special allocations. In 2002-03 major programs and allocations include Instructional Materials, Student Transportation, Public School Technology, Florida Teachers Lead Program, Teacher Training, and School Lunch Match/Breakfast Supplement.

Capital outlay funds to the districts are provided in two sections of the Constitution of the State of Florida. Article XII, Section 9(d), of the State Constitution, provides a stated amount to each district annually from proceeds of licensing motor vehicles. Article XII, Section 9(a)(2) of the State Constitution provides that school districts may share in the proceeds from gross receipts taxes as provided by legislative allocation. Funds collected by the Florida Department of Business and Professional Regulation, Division of Pari-Mutuel Wagering, have been made available to each county commission in equal amounts. Many county commissions have shared this revenue with school districts directly or according to legislative acts of local application. These amounts are distributed by the state directly to the school districts. Pari-Mutuel moneys (approximately \$14,000,000) are generally dedicated to payment of debt service on revenue bonds issued for facilities construction.

Other minor state sources include receipts of mobile home licenses and state forest funds.

Local Support-Local revenue for school support is derived almost entirely from property taxes. Each of the sixty-seven counties constitutes a school district.

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. The Legislature set the amount of \$4,901,526,326 as unadjusted required local effort for 2002-03. Each district's share of the state total of required local effort is determined by a statutory procedure which is initiated by certification of the property tax valuations of each district by the Department of Revenue. This certification occurs no later than two working days prior to July 19. Not later than July 19, the Commissioner of Education certifies each district's required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 95 percent of the aggregated taxable value for school purposes of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

Based on the 2002 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 16, 2002. Certifications for 62 of 67 districts varied from 6.234 mills to 5.264 mills due to the use of assessment ratios. The state average was 5.808 mills. The 90 percent limitation reduced the required local effort of five districts (Collier, Franklin, Monroe, Sarasota, and Walton) to 4.349, 5.234, 3.217, 5.710, and 4.306, respectively.

School boards may set discretionary tax levies of the following types:

- (1) Capital outlay and maintenance - School boards may levy up to 2.0 mills as prescribed in Section 1011.71(2), F.S., for new construction and remodeling as set forth in Section 1013.64(3)(b), F.S., without regard to prioritization in that section; for sites and site improvement or expansion to new sites; for existing sites, auxiliary facilities, athletic facilities, or ancillary facilities; for maintenance, renovation, and repair of existing school plants or of leased facilities to correct deficiencies pursuant to Section 1013.15(2), F.S.; for purchase, lease-purchase, or lease of new and replacement equipment; and for purchase, lease-purchase or lease of school buses, driver education vehicles, security vehicles, and vehicles used for maintenance or operation of plant and equipment or in storing or distributing materials and equipment. Payments for lease-purchase agreements for educational facilities and sites (pursuant to Sections 1001.42(9)(b)(5) and 1013.15(2), F.S.) are authorized in an amount not to exceed one-half the proceeds of the millage levied under this authority. Proceeds may also be used to repay loans authorized under Section 1011.14 or 1011.15, F.S., that were used for authorized purposes, to pay costs directly related to complying with state and federal environmental statutes and regulations governing school facilities, and to pay costs of leasing relocatable educational facilities and of renting or leasing educational facilities and sites pursuant to Section 1013.15(2), F.S. (Violation of these expenditure provisions results in an equal reduction of FEFP funds in the year following the audit citation.)

The 1997 Legislature provided for a reduction in expenditures for certain of these purposes over the six years ending June 30, 2004. In subsequent years this funding source is only to be used for construction, renovation, remodeling, and repair of educational facilities that provide space for the instruction of students; the purchase, lease, or lease-purchase of equipment, buildings, and materials directly related to instruction in such facilities; and the purchase, lease-purchase, or lease of school buses.

- (2) Current operation. The Legislature set the maximum discretionary current operating millage for 2002-03 at 0.510 mills; however, districts may make an additional supplemental levy, not to exceed 0.25 mills, that will raise an amount not to exceed \$50 per FTE student. (See the Discretionary Tax Equalization component of FEFP in this document.)

In addition to levies established by the school board, qualified electors may vote an additional millage levy for operations and capital outlay purposes for a period not to exceed two years. Tax levies for debt service are in addition to the levies for current operation, but are limited by State Board of Education Rule to 6 mills and 20 years' duration except with specific State Board approval. Qualified electors may vote to retire a local bond issue by a millage levy. State Board of Education Rules prohibit school districts from issuing school bonds in excess of 10 percent of the nonexempt assessed valuation of the district without specific State Board approval (Sections 1010.40 - 1010.46, 1011.73 and 1011.74, F.S.; and Rule 6A-1.037, F.A.C.).

The 2001 Legislature provided authority for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum or in conjunction with a general election. This voted levy and the levies established by the school board must not exceed ten mills in total. This levy is distinguished from the constitutional authority for voted millage noted in the previous paragraph in that it is for operations only, may be

approved for up to four years instead of two years, and is included in the ten mill limit established by the state constitution.

Budgeted revenues from local taxes are determined by applying millage levies to 95 percent of the taxable value of property. Board adoption of millage levies is governed by the advertising and public meeting requirements of Chapter 200, F.S. (Truth In Millage).

School boards are authorized to levy a sales surtax of up to 0.5 percent for capital outlay purposes if approval is obtained by referendum. This surtax may take effect on the first day of any month, but may not take effect until at least 60 days after the date of approval by the electors. The resolution providing for imposition of the surtax is to set forth a plan for use of the proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction, or improvement of school facilities and campuses which have a useful life expectancy of five or more years. The plan shall address any land acquisition, land improvement, design, and related engineering costs. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

Surtax revenues may be used for the purpose of servicing bond indebtedness to finance authorized projects and any interest which accrues thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenses.

Any school district imposing the surtax must implement a freeze on noncapital local school property taxes at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least three years from the date of imposition of the surtax. This provision does not apply to existing debt service or required state taxes. The Department of Revenue distributes the surtax revenue to the school board imposing the tax.

Developmental research schools (lab schools) at state universities are classified for funding as special school districts. Since these districts have no taxing authority, the state provides the same dollar amount per student as is generated for district students by the tax base of the district in which the school is located. Local required effort is not deducted from the FEFP calculation nor the amount which would have been raised by the discretionary levy of 0.510 mills. For 2002-03 the contribution for discretionary millage is \$562,521.

Federal Support--The State Board of Education may approve plans for cooperating with the federal government in carrying out any phase of the education program and must provide for the proper administration of funds apportioned to the state from federal appropriations.

The Commissioner of Education is responsible for recommending ways of cooperating with the federal government on any phase of the education program in which cooperation is desirable. The Commissioner recommends policies for administering funds appropriated from federal sources to the state for any educational purpose and provides for the execution of plans and policies.

School districts receive funds from the federal government directly and through the state as an administering agency. School districts may receive federal funds from various agencies such as the Department of Labor, Veterans Administration, Department of Interior, Department of Education, Department of Defense, and Department of Agriculture. Examples of estimated federal program revenues for 2002-03 include:

- Title II of the Workforce Investment Act, Adult Education and Family Literacy Act, \$27 million
- Individuals with Disabilities Education Act, \$405.8 million
- Elementary and Secondary Education Act (ESEA): Title I, Part A (Basic), \$476.5 million
- ESEA, Title II, Part A: Improving Teacher Quality, \$129 million
- Carl D. Perkins Vocational and Technical Education Act, \$55 million
- National School Lunch Act, \$488 million

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

LEGAL AUTHORIZATION Section 1011.62, F.S.; Item 105, Chapter 2002-394, Laws of Florida (2002-03 General Appropriations Act)

2002-2003 FEFP APPROPRIATION \$6,699,302,788

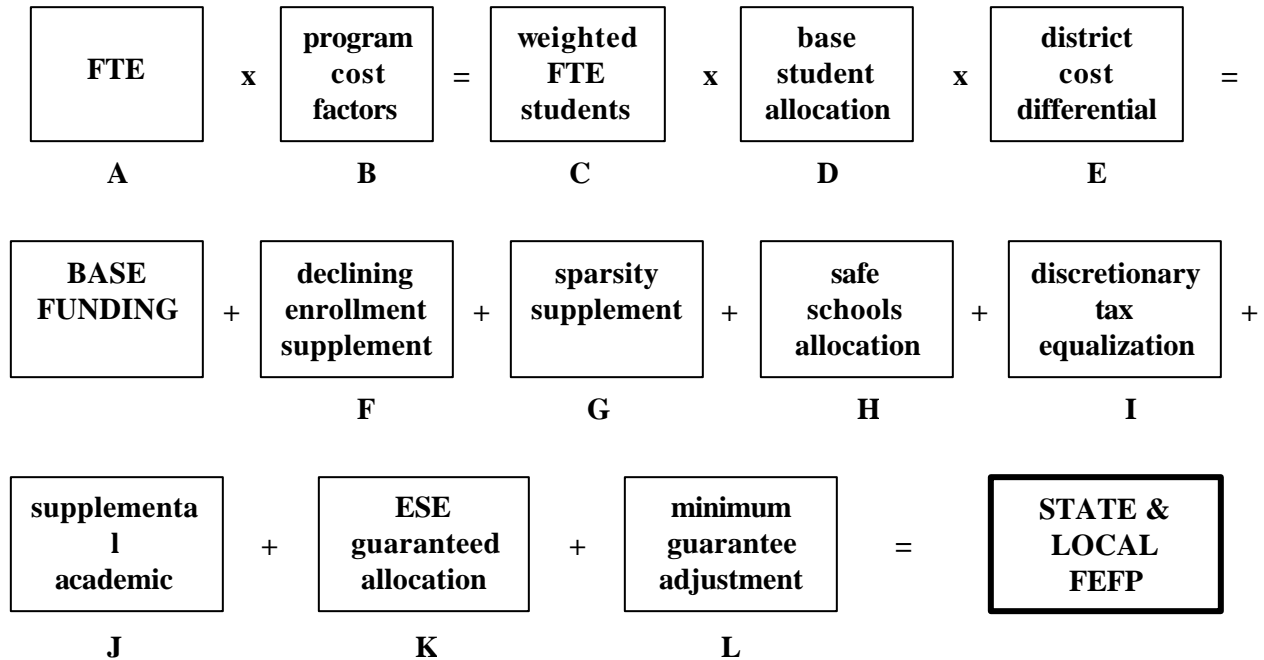
REQUIREMENTS FOR PARTICIPATION

Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report which is required by State Board of Education Rule s.
- (2) Operate all schools for a term of at least 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the State Board may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel and require not less than 196 days of service for all members of the instructional staff.
- (4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with the provisions of the laws and rules of the State Board.
- (5) Observe all requirements of the State Board relating to the preparation, adoption, and execution of budgets for the district school system.
- (6) Levy the required local effort millage rate on the taxable value for school purposes of the district. (See the Required Local Effort section of this document.)
- (7) Maintain an ongoing systematic evaluation of the educational program needs of the district and develop a comprehensive annual and long-range plan for meeting the needs.
- (8) Base salaries for instructional personnel on performance demonstrated under Section 1012.34, F.S.

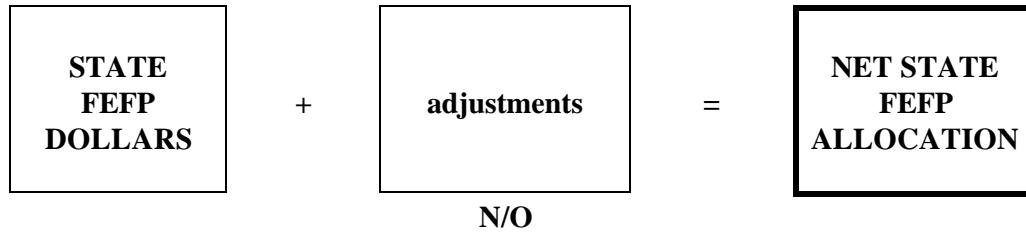
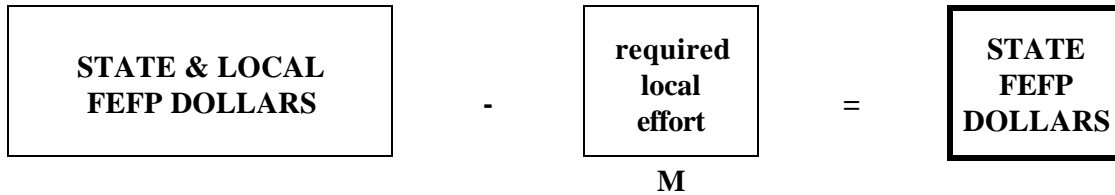
DISTRIBUTING STATE DOLLARS

Overview--The amount of STATE AND LOCAL FEFP DOLLARS for each school district is determined in the following manner:



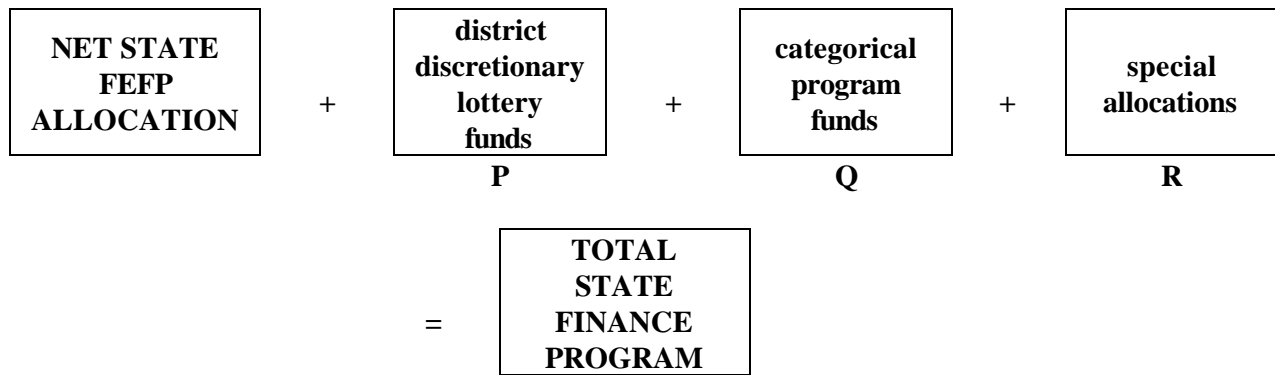
- A The full-time equivalent student membership in each program; multiplied by
- B The cost factor for each program; equals
- C The weighted FTE students; multiplied by
- D The base student allocation; multiplied by
- E The district cost differential factor; plus
- F The declining enrollment supplement; plus
- G The sparsity supplement; plus
- H The safe schools allocation; plus
- I The discretionary tax equalization allocation; plus
- J The supplemental academic instruction allocation; plus
- K The exceptional student education guaranteed allocation; plus
- L The minimum guarantee adjustment equals state and local FEFP dollars.

The NET STATE FEFP ALLOCATION for the support of public school education is derived from STATE AND LOCAL FEFP DOLLARS in the following manner:



The required local effort (M) is subtracted, and adjustments (N/O), whether positive or negative, are added.

The TOTAL STATE ALLOCATION for the support of public school education is derived from the NET STATE FEFP ALLOCATION in the following manner:



- P The district discretionary lottery funds are added,
- Q the categorical program funds are added, and
- R any special allocations due are added.

The sections which follow more fully describe each component of the funding formula. As each component is described, it will be titled by the corresponding alphabetic letter from the above diagram.

The last section of this document presents the 2002-03 Second Calculation as an example of the FEFP formula.

| |
|------------|
| FTE |
|------------|

A

The following is a synopsis of the definitions found in Section 1011.61, F.S., and the "General Instructions" for reporting full-time equivalent (FTE) students for FEFP funding.

An FTE for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. The time equivalent for a school year varies with the school and student as shown in the following outline.

- (1) Standard school
 - (a) Student in grades 4 through 12 -- 900 hours of instruction
 - (b) Student in kindergarten through grade 3 or in an authorized prekindergarten exceptional program -- 720 hours of instruction
- (2) Double session school or a school utilizing an experimental calendar approved by the Department of Education
 - (a) Student in grades 4 through 12 -- 810 hours of instruction
 - (b) Student in kindergarten through grade 3 or in an authorized prekindergarten exceptional program -- 630 hours of instruction

The hours set forth in (1) and (2) above are the maximum hours funded for instruction for the school year. Funding for FTE membership in programs scheduled for more than 180 days is limited as described later in this section.

The hours set in (1) and (2) serve as the base in the calculation of the fractional FTE earned by each program when a student is served by more than one FEFP program. For example, if a full-time grade 12 student at a standard school is in membership one period per day for the year in a vocational program and in membership in the basic program for the remainder of the day, the calculation is as follows:

| | |
|--|-------------------|
| Vocational program | |
| $50 \text{ minutes} \times 180 \text{ days} \div 60 \text{ minutes}$ | 150 hours |
| Grade 12 student, standard school, full-time membership 900 hours | 1.0000 FTE |
| Vocational FTE ($150 \text{ hours} \div 900 \text{ hours}$) | <u>0.1667</u> FTE |
| Basic FTE ($1.0000 - 0.1667$) | 0.8333 FTE |

In the above example, basic program FTE is the result of subtracting special program (vocational) FTE from the maximum of 1.0000 FTE. This calculation also applies to special programs for English for Speakers of Other Languages (ESOL). Students receiving ESE services pursuant to an Individual Education Plan are to be reported entirely in the Educational Support Level or the applicable Basic Program with ESE services.

For the purposes of calculating the full-time equivalent student membership, a student is considered in membership until he or she withdraws or until the eleventh consecutive school day of his or her absence. A student is eligible for full-time equivalent membership if both of the following conditions are satisfied:

- (1) The student is in program membership at least one day during the survey period in an approved course of study as defined in the Course Code Directory, excluding non-instructional activities as defined in State Board of Education Rules, and
- (2) The student is in attendance at least one day during the survey period or one of the six scheduled meetings preceding the survey period in which students were in attendance in school.

Note: For year-round schools, if the student's track is out of school during survey week, the last week the track was in session becomes survey week.

Full-time equivalent student membership in programs scheduled for more than 180 days is limited to Department of Juvenile Justice (DJJ) programs, which shall be 250 instructional days distributed over 12 months. The district school board may decrease the minimum number of instructional days by up to 10 days for residential and 20 days for non-residential facilities for teacher planning. Funding beyond the 180-day regular term for all other K-12 students shall be provided through the Supplemental Academic Instruction (SAI) allocation and other state, federal, and local fund sources with ample program flexibility for schools. SAI is an annual allocation based on the current year FTE count.

The Supplemental Academic Instruction component provides supplemental academic instruction services to students in grades K-12. Supplemental academic instruction strategies may include, but are not limited to, modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement.

Exceptional education students not meeting the criteria for matrix of services Levels 4 and 5 will receive funding using the appropriate Basic Program weight for their grade level. Additional funding for these students is contained in the Exceptional Student Education Guaranteed Allocation component of the FEFPP, which is an annual allocation that is not based on the current year FTE count.

Dual enrollment is the enrollment of an eligible secondary student in a postsecondary course at a public or eligible nonpublic community college, university, or vocational center (Section 1007.271, F.S.). Credit must be earned at both institutions. The course must offer credit leading to a high school diploma and a vocational certificate, or an associate or baccalaureate degree. Vocational dual enrollment is to be available for secondary students seeking a degree or certificate from a complete job preparatory program, but is not to sustain student enrollment in isolated vocational courses. Early admission is a form of dual enrollment through which eligible secondary students enroll in an eligible postsecondary institution on a full-time basis in courses that are creditable toward the high school diploma and the associate or baccalaureate degree. Participation in the early admission program is to be limited to students who have completed a minimum of six semesters of full-time secondary enrollment, including studies undertaken in the ninth grade. Dual enrollment students earn the Grades 9-12 Basic Cost Factor at the host school while dually enrolled elsewhere. Each of these forms of dual enrollment is included in the calculation of full-time equivalent students.

Students in grades K-12 who are enrolled for more than six semesters in practical arts family and consumer sciences courses as defined in Section 1000.01(22)(a), F.S., shall not be counted as full-time equivalent students for this instruction. Students in grades 6-12 who are enrolled for more than four semesters in exploratory vocational education as defined in Section 1000.01(22)(b), F.S., shall not count as full-time equivalent students for this instruction.

The full-time equivalent membership of students in any course provided by a district to satisfy the one-half credit life management skills training graduation requirement defined by Section 1003.43(1)(i), F.S., shall be reported as Basic, Grades 9-12; as Basic, Grades 9-12 with ESE services; or as ESE Support Levels 4 and 5. Students in grades 4-8 participating in a student-teacher adviser program conducted during homeroom shall be counted as a fraction of a full-time equivalent student membership based on net hours in the program, with a maximum of 36 net hours in any fiscal year.

Rule 6A-1.0451(4), F.A.C., provides that during the year at least four full-time equivalent student membership surveys are conducted under the administrative direction of, and on the schedule provided by, the Commissioner of Education. Section 1011.62(1)(a), F.S., specifies that the number of full-time equivalent student membership surveys shall not exceed nine in a fiscal year. The four survey weeks for the 2002-03 school year are established as July 15-19, 2002; October 7-11, 2002; February 3-7, 2003; and June 16-20, 2003.

The Commissioner has the authority to establish for any school district or school an alternate period for a full-time equivalent student membership survey within nine weeks subsequent to the regular statewide survey period. Evidence must be submitted by the school district indicating that an abnormal fluctuation in student membership occurred at the time of the statewide survey period. The Commissioner must limit his consideration of "abnormal fluctuation" to changes of more than 25 percent in any school or 5 percent in any district between the full-time equivalent student membership at the time of the regular statewide survey and the alternate period. The "abnormal fluctuation" must be caused by factors such as major student boycotts; civil disturbances; in- or out-migration in agricultural, industrial, or federal installations or contractors; or providential causes beyond the control of the district school board.

Classification for special program FTE requires: (1) proper qualification of students, (2) proper qualification of teachers, and (3) appropriate subject matter in accordance with State Board of Education Rules.

A student in cooperative education or other types of programs incorporating on-the-job training, including apprenticeship, shall not be counted for more than 25 hours per week in all programs.

$$\begin{array}{ccc}
 \boxed{\text{FTE}} & \times & \boxed{\begin{array}{c} \text{Program} \\ \text{Cost} \\ \text{Factors} \end{array}} \\
 & & \text{B}
 \end{array}$$

Program cost factors serve to assure that each program receives its equitable share of funds in relation to its relative cost per student. Through the annual program cost report, districts have reported the expenditures for each FEFP program. The cost per FTE student of each FEFP program has been used to produce an index of relative costs with the cost per FTE of Basic, Grades 4-8, established as the 1.000 base. In order to protect districts from rapid changes in program cost factors, the Legislature has generally adopted a three-year averaging method in computing cost factors. For 2002-03, exceptional students who previously would have been classified in Support Levels 1, 2, and 3 are funded at the appropriate Basic Program weight for their grade level. These students are reported separately in FTE surveys as in membership in the applicable Basic Program "with ESE services." Additional funding for these students is provided by the ESE Guaranteed Allocation component. The program cost factors for students in Support Levels 4 and 5 were established by averaging a sample of 1998-99 exceptional student program cost data with the prior year's cost factors. This methodology was also used to establish the amount included in the ESE Guaranteed Allocation. Multiplying the FTE students for a program by its cost factor produces "weighted FTE." Program cost factors established for use in 2002-03 are as follows:

2002-03
Cost Factors

| | |
|---|-------|
| 1. Basic Programs | |
| Kindergarten and Grades 1, 2, and 3 | 1.005 |
| Grades 4, 5, 6, 7, and 8 | 1.000 |
| Grades 9, 10, 11, and 12 | 1.122 |
| 2. Programs for Exceptional Student Education | |
| Kindergarten and Grades 1, 2, and 3 with ESE Services | 1.005 |
| Grades 4, 5, 6, 7, and 8 with ESE Services | 1.000 |
| Grades 9, 10, 11, and 12 with ESE Services | 1.122 |
| Support Level 4 | 3.948 |
| Support Level 5 | 5.591 |
| 3. English for Speakers of Other Languages | 1.275 |
| 4. Programs for grades 6-12 Vocational Education | 1.186 |

To provide for the planned use of FEFP funds, the Legislature has established the following combination of programs during the 180-day regular school year and summer school*:

| <u>Group</u> | <u>Program Group Title</u> |
|--------------|--|
| 1 | Basic Education Programs |
| 2 | Exceptional Education for Support Levels 4 and 5 English for Speakers of Other Languages Grades 6-12 Vocational Education Programs |

* Only Department of Juvenile Justice students are eligible for funding through summer school FTE reporting.

Program Group 2 has an enrollment ceiling (cap) which is established based on each district's estimates (as modified by legislative policy) of FTE in each FEFP program. District estimates are reviewed and approved by a state enrollment estimating conference. The appropriated FTE in each program is multiplied by the program's cost factor. The resulting weighted FTE, aggregated by program group, establishes the group cap. After actual FTE is reported, districts with Group 2 FTE in excess of the cap receive prorated funding for the excess. A cap of 440,895.07 weighted FTE was set for Group 2.

The exceptional education students whose level of need is less than Support Levels 4 and 5 receive funding at the appropriate basic program weight for their grade level. Additional funding for these students is provided through the ESE Guaranteed Allocation. Exceptional education students are reported for FTE in Support Levels 4 and 5 or in the applicable basic program with ESE services even though the student is in basic, English for Speakers of Other Languages, or vocational programs.

Supplemental funding was provided for districts that have less than 10,000 FTE and less than 3 FTE students in ESE Support Levels 4 and 5. This supplement is limited to the value of 43.35 weighted FTE. The Commissioner of Education shall allocate the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the FEFP funding. The supplemental value shall not exceed 3 FTE for each of these support levels.

High schools with at least 28 students and no more than 100 students in grades 9-12 and which are no closer than 28 miles to the nearest high school may qualify for an isolated school supplement. Students at these schools must score no less than the higher of the district or the state average on both parts of the High School Competency Test, as defined in law and rule. A qualifying school may use a cost factor of 2.75 for all FTE in grades 9-12. Such schools are to serve students primarily in basic programs and may include students in English for Speakers of Other Languages programs. Districts with qualifying schools must levy the maximum discretionary operating levy in order to receive the supplement.

An additional value of .24 FTE shall be reported by school districts for each of the students in Advanced Placement classes who earn a score of three or higher on each College Board Advanced Placement Subject examination, provided they had been taught in an Advanced Placement class in the prior year. A value of 0.24 additional FTE is to be calculated for each student enrolled in an International Baccalaureate course who receives a score of four or higher on a subject examination. An Advanced International Certificate of Education student may also earn an additional .24 if they receive a score of 2 on a full-credit course exam or an additional .12 FTE for those enrolled in a half-credit class who earn a score of one or higher on the subject exam. A value of 0.3 FTE is to be calculated for each student who receives an International Baccalaureate or Advanced International Certificate of Education diploma.

Section 1011.62(1), F.S., requires districts to distribute bonuses to certain classroom teachers. These teachers and bonuses are as follows:

1. Advanced Placement - \$50 for each student taught by the teacher in each Advanced Placement course who receives a score of 3 or higher on the College Board Advanced Placement Examination. An additional bonus of \$500 is earned by the Advanced Placement teacher in a school designated performance grade category "D" or "F" who has at least one student scoring 3 or higher on the College Board Advanced Placement Examination.
2. International Baccalaureate - \$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. An additional bonus of \$500 is earned by the International Baccalaureate teacher in a school designated performance grade category "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.
3. Advanced International Certificate of Education - \$50 for each student in the full-credit Advanced International Certificate of Education course who receives a score of 2 or higher on the subject exam and a bonus in the amount of \$25 for each student in each half-credit Advanced International Certificate of Education course who receives a score of 1 or higher on the subject examination. Additional bonuses of \$500 and \$250 for full-credit and half-credit courses, respectively, shall be awarded to Advanced International Certificate of Education teachers in a school designated performance grade category "D" or "F" which has at least one student passing the subject examination in that class. Maximum additional bonus in a given school year for those who teach half-credit classes only is \$500.

These bonuses for an individual teacher may not exceed \$2,000 in the aggregate.

$$\boxed{\text{FTE}} \times \boxed{\begin{array}{c} \text{program} \\ \text{cost} \\ \text{factors} \end{array}} = \boxed{\begin{array}{c} \text{Weighted} \\ \text{FTE} \end{array}} \\
 \text{C}$$

The FTE of each program is multiplied by the cost factor of that program. This calculation "weights" the FTE to reflect the relative costs of the programs as represented by the program cost factors.

$$\boxed{\begin{array}{c} \text{weighted} \\ \text{FTE} \end{array}} \times \boxed{\begin{array}{c} \text{Base} \\ \text{Student} \\ \text{Allocation} \end{array}} \\
 \text{D}$$

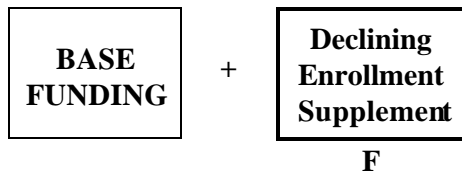
The base student allocation is determined annually by the Legislature. For the 2002-03 fiscal year, the base student allocation is \$3,537.11.

$$\boxed{\begin{array}{c} \text{base} \\ \text{student} \\ \text{allocation} \end{array}} \times \boxed{\begin{array}{c} \text{District} \\ \text{cost} \\ \text{differential} \end{array}} = \boxed{\begin{array}{c} \text{BASE} \\ \text{FUNDING} \end{array}}$$

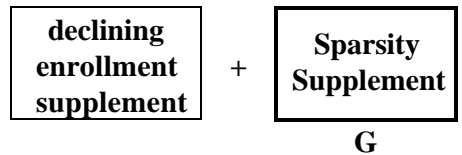
E

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by 3. The result is multiplied by 0.008 and 0.200 is added to the product to obtain the district cost differential. This serves to limit the factor's adjustment to 80 percent of the index, i.e., the approximate percentage of district salary costs to total operating costs. The three-year averaging reduces the immediate impact of sudden changes in the index. The following district cost differentials (DCDs) were established for 2002-03:

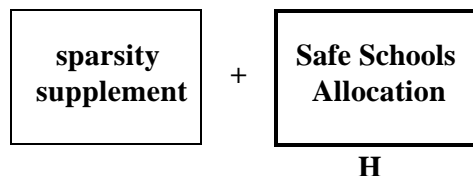
| | | | |
|--------------|--------|---------------|--------|
| Alachua | 0.9562 | Levy | 0.9379 |
| Baker | 0.9370 | Liberty | 0.9368 |
| Bay | 0.9531 | Madison | 0.9411 |
| Bradford | 0.9405 | Manatee | 0.9858 |
| Brevard | 0.9758 | Marion | 0.9475 |
| Broward | 1.0510 | Martin | 0.9826 |
| Calhoun | 0.9242 | Monroe | 1.0690 |
| Charlotte | 0.9617 | Nassau | 0.9449 |
| Citrus | 0.9346 | Okaloosa | 0.9531 |
| Clay | 0.9597 | Okeechobee | 0.9571 |
| Collier | 1.0088 | Orange | 0.9882 |
| Columbia | 0.9335 | Osceola | 0.9672 |
| Miami-Dade | 1.0543 | Palm Beach | 1.0564 |
| DeSoto | 0.9478 | Pasco | 0.9675 |
| Dixie | 0.9377 | Pinellas | 1.0178 |
| Duval | 0.9758 | Polk | 0.9643 |
| Escambia | 0.9483 | Putnam | 0.9436 |
| Flagler | 0.9659 | St. Johns | 0.9745 |
| Franklin | 0.9645 | St. Lucie | 0.9652 |
| Gadsden | 0.9458 | Santa Rosa | 0.9410 |
| Gilchrist | 0.9322 | Sarasota | 1.0023 |
| Glades | 0.9650 | Seminole | 0.9820 |
| Gulf | 0.9402 | Sumter | 0.9295 |
| Hamilton | 0.9251 | Suwannee | 0.9241 |
| Hardee | 0.9419 | Taylor | 0.9500 |
| Hendry | 0.9692 | Union | 0.9263 |
| Hernando | 0.9391 | Volusia | 0.9597 |
| Highlands | 0.9493 | Wakulla | 0.9536 |
| Hillsborough | 1.0018 | Walton | 0.9428 |
| Holmes | 0.9354 | Washington | 0.9246 |
| Indian River | 0.9731 | Wash. Special | 0.9246 |
| Jackson | 0.9173 | FAMU | 0.9713 |
| Jefferson | 0.9582 | FAU | 1.0564 |
| Lafayette | 0.9290 | FSU | 0.9713 |
| Lake | 0.9605 | UF | 0.9562 |
| Lee | 0.9811 | | |
| Leon | 0.9713 | | |



The declining enrollment supplement for 2002-03 is determined by comparing the unweighted FTE in 2002-03 to the unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, 50 percent of the decline is multiplied by the prior-year-calculated FEFP per unweighted FTE and added to the allocation of the district. For this purpose, the calculated FEFP is computed by multiplying the weighted FTE by the base student allocation and then by the district cost differential.



The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student population through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE. Each eligible district's allocation is subject to an adjustment for relative wealth of the district. This adjustment is based on the per FTE value of the maximum discretionary levy in the district relative to the state average. If the district value per FTE exceeds the state average, then the sparsity entitlement is negatively adjusted by an amount equal to the district's FTE multiplied by the per FTE amount by which the district's maximum discretionary value per FTE exceeds the state average. This supplement is limited to \$31,000,000 statewide.



An amount of \$75,350,000 was appropriated for Safe Schools activities. The funds are to be allocated as follows: each district shall be guaranteed a minimum of \$30,000; from the remaining appropriation, 67 percent is based on the latest official Florida Crime Index provided by the Department of Law Enforcement, and 33 percent is based on each district's share of the state's total unweighted student enrollment. Safe Schools activities are: (1) after-school programs for middle school students, (2) other improvements to enhance the learning environment, (3) alternative school programs for adjudicated youth, and (4) other improvements to make the school a safe place to learn. However, each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity.

$$\begin{array}{ccc}
 \boxed{\text{safe schools allocation}} & + & \boxed{\text{Discretionary Tax Equalization}} \\
 & & \text{I}
 \end{array}$$

Districts that levy the discretionary 0.510 mills and an additional 0.250 mills (see current operating millage, item (2), page 3) will receive a supplement if the additional 0.250 mills raise less than \$50 per FTE. An amount will be provided to ensure that each district receives \$50 per FTE when combined with the amount raised by the 0.250 mills.

$$\begin{array}{ccc}
 \boxed{\text{discretionary tax equalization}} & + & \boxed{\text{Supplemental Academic Instruction}} \\
 & & \text{J}
 \end{array}$$

The Supplemental Academic Instruction (SAI) component provides funding of \$653,922,659 to be used “to help students gain at least a year of knowledge for each year in school.” Supplemental academic strategies may include, but are not limited to: modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, class size reduction, extended school year, intensive skills development in summer school, and other methods of improving student achievement. Each district’s Supplemental Academic Instruction allocation shall be the amount shown in the legislative work papers for the 2002-2003 appropriation for the FEFP and shall not be recalculated during the school year.

$$\begin{array}{ccc}
 \boxed{\text{supplemental academic instruction}} & + & \boxed{\text{ESE Guaranteed Allocation}} \\
 & & \text{K}
 \end{array}$$

Exceptional education services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. The allocation provides for the additional services needed. District allocations from the appropriation of \$949,122,877 are not recalculated during the year.

$$\begin{array}{ccc}
 \boxed{\text{ESE guaranteed allocation}} & + & \boxed{\text{Minimum Guarantee Adjustment}} & = & \boxed{\text{STATE \& LOCAL FEFP DOLLARS}} \\
 & & \text{L} & &
 \end{array}$$

The Minimum Guarantee Adjustment guarantees each district a 1.0 percent increase in potential funding for 2002-03 over 2001-02 funding on an unweighted FTE K-12 student basis. The calculation includes state FEFP programs, major categorical funds, required local effort proceeds, discretionary tax equalization funds, and potential discretionary tax proceeds.

$$\begin{array}{ccc}
 \boxed{\begin{array}{c} \text{STATE \&} \\ \text{LOCAL} \\ \text{FEFP} \\ \text{DOLLARS} \end{array}} & - & \boxed{\begin{array}{c} \text{Required} \\ \text{Local} \\ \text{Effort} \end{array}} & = & \boxed{\begin{array}{c} \text{STATE} \\ \text{FEFP} \\ \text{DOLLARS} \end{array}} \\
 & & \text{M} & &
 \end{array}$$

The district required local effort is subtracted from the state and local FEFP dollars. The amount of required local effort that each district must provide to participate in the Florida Education Finance Program is calculated as described in the following paragraphs.

Unadjusted required local effort from ad valorem taxes for the current fiscal year was set in the Appropriations Act at \$4,901,526,326. Using the certified 2002 tax roll from the Department of Revenue, the Commissioner computed and certified the required local effort millage rate for each district. For the current fiscal year FEFP calculation, each district's deduction for required local effort is the product of the certified mills times 95 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement. As previously noted under Local Support on page 2, the certified millage rates of five districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.808 to the certified tax roll is adjusted by an equalization factor for each district in accordance with Section 1011.62(4)(c), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The summation of these two rates becomes each district's certified required local effort millage (see page 2, Local Support).

As explained in the Introduction, developmental research schools have no taxing authority. Therefore, state funds are used to provide the required local effort, as well as equivalent discretionary local revenue.

$$\begin{array}{ccc}
 \boxed{\begin{array}{c} \text{STATE} \\ \text{FEFP} \\ \text{DOLLARS} \end{array}} & + & \boxed{\begin{array}{c} \text{Adjustments} \end{array}} & = & \boxed{\begin{array}{c} \text{NET} \\ \text{STATE} \\ \text{FEFP} \\ \text{DOLLARS} \end{array}} \\
 & & \text{N/O} & &
 \end{array}$$

A provision is also added to authorize the Department of Education to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, full-time equivalent student membership errors, or allocation errors revealed in an audit report. Tax rolls received after September 1 are not eligible for inclusion in the prior year adjustment calculation.

If state revenue collections are not adequate to fund the amount appropriated for the FEFP, or if the program calculates to an amount that exceeds the appropriation, a "holdback" amount will be allocated to districts in proportion to each district's relative share of state and local FEFP dollars as calculated through component N/O. This procedure preserves equalization in the distribution of available dollars.

| | | | | |
|---------------------------------------|---|---|---|----------|
| NET STATE FEFP DOLLARS | + | District Discretionary Lottery Funds | + | P |
|---------------------------------------|---|---|---|----------|

An amount of \$184,155,000 was appropriated from the Educational Enhancement Trust Fund (Lottery) to be expended in accordance with school district policies and procedures that define enhancement and the types of expenditures consistent with that definition. District Discretionary Lottery entitlements are calculated by prorating each district's FEFP base funding entitlement (WFTE x BSA x DCD) to the amount of the lottery appropriation. Lottery payment will be withheld until school districts have approved School Improvement Plans.

School boards must allocate at least \$10 per unweighted FTE student to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school. A portion of the money should be used for implementing the school improvement plan as described in Section 1001.42(16), F.S. The improvement plan shall be based on the needs of the statewide and district-wide school improvement plan. Also see Section 24.121(5)(c), F.S., relative to school advisory councils and expenditure of these funds.

| | | | | | | |
|---|---|--|---|--------------------------------|---|--|
| district discretionary lottery funds | + | categorical program funds | + | special allocations | = | TOTAL STATE FINANCE PROGRAM |
| Q | | | | | | |

Categorical program funds are added to the FEFP allocation which is distributed to districts. The categorical programs listed below are provided within the statutory definition of the annual FEFP allocation (Section 1011.62, F.S.) to assist in development and maintenance of activities giving indirect support to FEFP programs.

| <u>Categorical</u> | <u>2002-03 Appropriation</u> |
|--|----------------------------------|
| Comprehensive School Construction and Debt Service Public Education Capital Outlay (PECO) Formula Allocations: | |
| Construction | \$ 192,523,540 |
| Remodeling, renovation, maintenance, repair, and site improvement | 76,514,723 |
| Special Facility Construction (Baker, Gadsden, Hamilton, Jackson, Jefferson, Taylor, and Wakulla) | 51,390,334 |
| Developmental Research Schools (2 mill equivalent) | 1,742,443 |
| Capital Outlay and Debt Service (estimate of flow through; funds not committed to debt service) | 14,704,985 |
| Charter Schools Facilities and Equipment | 27,700,000 |
| School Lunch Match/Breakfast Supplement | 16,886,046 |

| | |
|--|-------------|
| Instructional Materials (including \$15,000,000 for Library Media Materials and \$4,100,000 for science lab materials and supplies) Formula Funds | 227,939,157 |
| Public School Technology Formula Funds | 62,400,000 |
| Student Transportation | 423,087,042 |
| Teacher Training | 36,000,000 |
| Florida Teachers Lead | 15,828,822 |



Special allocations are added to the FEFP allocation and categorical distributions to districts. For funding sources, please refer to the appropriations act (<http://www.leg.state.fl.us/data/session/2002E/senate/appbills/pdf/confrept.pdf>.) on the Florida Legislature website. Major allocations include the following:

| <u>Special Allocations</u> | <u>2002-03 Appropriation</u> |
|--|----------------------------------|
| Instructional Materials - Non-Formula | \$ 1,078,240 |
| Public School Technology - Non-Formula | 1,900,000 |
| School and Instructional Enhancements | 7,140,634 |
| Exceptional Education | 4,976,958 |
| Excellent Teaching Program | 48,704,298 |
| School Recognition/Merit Schools | 122,770,000 |
| Assistance to Low Performing Schools | 5,500,000 |
| Extended School Year | 6,500,000 |
| Florida Virtual High School | 6,984,992 |
| School and Instructional Enhancements | 7,140,634 |

FEFP CALCULATION SCHEDULE

The FEFP is calculated five times for each year's appropriation. These calculations are as follows:

1. First Calculation--This calculation is completed immediately after the annual legislative session. District allocations for July 10 are based on this calculation.
2. Second Calculation--This calculation is made upon receipt of the certified tax roll from the Department of Revenue as provided for in Section 1011.62(4), F.S. Districts' allocations for July 26 through December 10 are based on this calculation.
3. Third Calculation--This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December 26 through April 10 are based on this calculation. (Districts' current year July and October and prior year June FTE are summed and a February estimate is made based on the previous year's trend of February and October surveys.)
4. Fourth Calculation--This calculation is made upon receipt of districts' February survey FTE and estimated June FTE surveys reported in March. District allocations for April 26 through June 26 are based on this calculation.
5. Final Calculation--This calculation is made upon receipt of districts' June survey FTE, reported in July. Prior year adjustments in the following fiscal year are made, based on a comparison of this final calculation, to the Fourth Calculation.

With each calculation, districts are sent a detailed report of the input data and results. Summary pages from the 2002-03 Second Calculation are included in the display of district data on pages 31-33.

WORKFORCE DEVELOPMENT EDUCATION FUND

LEGAL AUTHORIZATION

- Section 239.115, F.S., replaced by Section 1011.80, F.S., on January 7, 2003.
- Item 153A, Chapter 2002-394, Laws of Florida (2002-03 General Appropriations Act)

2002-03 APPROPRIATIONS

School Districts: \$381,459,332

REQUIREMENTS FOR PARTICIPATION

Funds appropriated must be used for the delivery of Workforce Development Education programs by school districts and shall be used for no other purpose. Workforce Development Education programs include: adult general education programs, technical certificate programs, applied technology diploma (ATD) programs, technical degree programs, apprenticeship programs, and continuing workforce education programs.

DISTRIBUTING STATE DOLLARS

The distribution of funds for 2002-03 was identified with a specific appropriation for each school district and community college.

In calculating the Workforce Development Education Fund for 2002-03, the Legislature DID NOT apply the performance requirements as outlined in Section 239.115, F.S. [School Code Rewrite reference is Section 1011.80, F.S.] Because the cuts in Special Session "C" were taken on a straight percentage basis, the increases in funds were applied proportionately. In addition, the Legislature transferred the funds that had been listed for community colleges into Specific Appropriation 161, along with the appropriations for the Community College Program Fund (CCPF).

The steps involved in the calculations include:

- Added back \$7,336,913 recurring funds to replace nonrecurring funds provided in Special Session "C."
- Added \$852,589 for a corrections cycle from the 2001-2002 year.
- Transferred recurring funds from the Capitalization Incentive Grants to school districts and community colleges that had received the funds for operational costs for the programs.
- Split the funds between school districts and community colleges.

Lifelong Learning may be offered at the discretion of the district, but is not to be reported for funding under the Workforce Development Education Fund or under the FEFP. Such courses and activities may be supported by: (1) a fee sufficient to pay part or all of the costs; (2) local funds; (3) FEFP funds, provided the district satisfies all FEFP expenditure requirements; or (4) a combination of fees and state and local funds. Lifelong Learning includes making school media centers and school athletic facilities available for public use during after-school hours.

ADULT FEES

Since the General Appropriations Act was silent on fees (other than college-credit fees) for Workforce Development Education Programs, the following fee schedule is based on the schedule approved by the State Board of Education in January 2002.

| | Standard Fee Per Contact Hour | Standard Fee Per Credit Hour** |
|---|----------------------------------|-----------------------------------|
| Resident: Vocational Certificate (PSAV) or Applied Technology Diploma* | \$1.38 | \$ 41.40 |
| Total Cost: Vocational Certificate (PSAV) | 5.50 | 165.00 |
| Resident: Adult General Education | .68 | 20.40 |
| Total Cost: Adult General Education | 2.73 | 81.90 |

* Applied Technology Diploma programs may be offered by community colleges as vocational credit or college credit. When offered as college credit, college credit fees apply.

** There are 30 contact hours in 1 credit hour.

Fees for students who are residents should be established to align with the above schedule. Section 239.117, F.S., provides that “Fees for students who are not residents for tuition purposes must offset the full cost of instruction.” The additional fee for instruction for students who are not residents should be calculated by deducting the established Standard Fee from the Full Cost of Instruction. Students who are not residents are responsible for paying the Standard Fee and the Out-of-State Fee.

School Code Rewrite

Most of Senate Bill 20E, the School Code Rewrite, *takes effect January 7, 2003*. While this bill does not make major changes to the fees section, all statutory references will change. Where appropriate, we have included the new references. One terminology change made was the use of the word “Tuition.” Tuition means the basic fee charged to a student for instruction. Out-of-State fee means the additional fee charged to a non-Florida student. Information regarding fees is contained in the following sections:

- Section 1009.22, F.S., Workforce Development Fees for both school districts and community colleges.
- Section 1009.25, F.S., organizes all fee exemptions for all sectors.
- Section 1009.26, F.S., organizes all fee waivers for all sectors.
- Section 1009.27, F.S., organizes references to fee deferrals for all sectors.

Another change brought about by the School Code Rewrite relates to those districts or colleges that border other states. Beginning in January Section 1009.22(4), F.S., states that:

“A district school board or community college board that has a service area that borders another state may implement a plan for a differential out-of-state fee.”

Proviso language for Specific Appropriation 153A, Workforce Development Fund for school districts, provides that:

- School districts are not required to decrease fees to meet the state adopted fee schedule.
- School districts may provide fee waivers for programs funded through Workforce Development Education appropriations for up to 8 percent of the fee revenues that would otherwise be collected.

Proviso language for Specific Appropriation 161, Workforce Development Fund for community colleges, provides that:

- Community colleges are not required to decrease fees to meet the state adopted fee schedule.
- Community colleges may provide fee waivers for programs funded through Workforce Development Education appropriations for up to 8 percent of the fee revenues that would otherwise be collected.
- Identical fees shall be required for all community college students who take a specific course, regardless of the program in which they are enrolled.

Vocational-Preparatory Instruction

There has been some confusion about fees for Vocational-Preparatory instruction. The Department now considers Vocational-Preparatory instruction as an Adult Education course. Students receiving this instruction are fee-exempt, if they satisfy the fee exemption criteria for Adult Education students. However, Section 239.117(6)(a), F.S., further states: “Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for certificate career education instruction. Each community college that conducts college-preparatory and vocational-preparatory instruction in the same class section *may* charge a single fee for both types of instruction.” [School Code Rewrite reference is Section 1009.22 (3)(a), F.S.]

Fees for Continuing Workforce Education

In 1999 the method for establishing fees for Continuing Workforce Education shifted to local school districts and community colleges. Section 239.117(6)(b), F.S., states:

Fees for continuing workforce education shall be locally determined by the school board or community college board. However, at least 50 percent of the expenditures for the continuing workforce education program provided by the community college or school district must be derived from fees. [School Code Rewrite reference is Section 1009.22 (3)(b), F.S.]

Authorized Fees

Florida Statutes was amended *to restrict fees to those expressly stated in law*. Florida Statutes state in Section 239.117 (16) and (17):

(16) Community colleges and district school boards are not authorized to charge students enrolled in workforce development programs any fee that is not specifically authorized by statute. In addition to matriculation, tuition, financial aid, capital improvement, and technology fees, as authorized in this section, community colleges and district school boards are authorized to establish fee schedules for the following user fees and fines: laboratory fees; parking fees and fines; library fees and fines; fees and fines relating to facilities and equipment use or damage; access or identification card fees; duplicating, photocopying, binding, or microfilming fees, standardized testing fees; diploma replacement fees; transcript fees; application fees; graduation fees; and late fees related to registration and payment. Such user fees and fines shall not exceed the cost of services provided and shall only be charged to persons receiving the service. . . . [School Code Rewrite reference is Section 1009.22 (3)(b), F.S.]

(17) Each district school board and community college board of trustees is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or for workforce development instruction not reported as state funded full-time equivalent students. District school boards and district boards of trustees are not required to charge any other fee specified in this section for this type of instruction. [School Code Rewrite reference is Section 1009.22 (8), F.S.]

Financial Aid Fee

School districts and community colleges are still *permitted* to collect, for financial aid purposes, up to an additional 10 percent of the student fees collected for *workforce development education programs* as stated in Section 239.117(8), F.S. [School Code Rewrite reference is Section 1009.22 (5), F.S.]

Capital Improvement Fee

School districts and community colleges are still permitted to collect a separate capital improvement fee for capital improvements, technology enhancements, or equipping, buildings which may not exceed 5 percent of the matriculation fee for resident students or 5 percent of the matriculation and tuition fee for nonresident students. For additional information, see Section 239.117(15), F.S. [School Code Rewrite reference is Section 1009.22 (6), F.S.]

Technology Fee

Section 239.117, F.S., permits a Technology Fee, but restricts the fee to associate degree programs and courses. [School Code Rewrite reference is Section 1009.22 (7), F.S.]

Fee Exemptions

Fee exemptions are defined in Section 239.117 (3) and (4), F.S. [School Code Rewrite reference is Section 1009.25, F.S.]

During the regular session, the following bills amended fee exemptions:

- CS/HB 245 amends references to fee exemptions for students in foster care to be called “Road to Independence Scholarships.” Effective date: October 1, 2002.
- HB 161 extended the fee exemption for foster care children to children that are being cared for by a relative-caregiver under Section 39.5085, F.S. Effective date: July 1, 2002.
- CS/HB 1357 extended the death benefits related to education from children to children and spouses of law enforcement, correctional and correctional probation officers as defined in Section 112.19, F. S., and for firefighters as defined in Section 112.191, F.S. The benefits to the child continue until the child’s 25th birthday. The benefits to the spouse commence within 5 years after the death occurs and shall continue until the 10th anniversary of the death. Effective date: July 1, 2002.
- SB 496 extended educational benefits to children of deceased or disabled veterans who serve in Operation Enduring Freedom. This bill became law when it was approved by the Governor on 5/24/02.

ADULT HANDICAPPED APPROPRIATIONS

LEGAL AUTHORIZATION

- Section 239.115, F.S., replaced by Section 1011.80 F.S. on January 7, 2003.
- Item 151, Chapter 2002-394, Laws of Florida (2002-03 Appropriations Act)

2002-03 APPROPRIATIONS

| | |
|---------------------|--------------|
| School Districts: | \$16,801,354 |
| Community Colleges: | \$ 1,707,077 |

REQUIREMENTS FOR PARTICIPATION

Funds appropriated must be used for the delivery of services to adult students with disabilities or senior adult learners.

The 1999 Appropriations Act required that for 2000-01 funding the Division of Workforce Development and the Division of Community Colleges jointly develop a grant program for the allocation of adult handicapped funds and a grant review process that took into consideration the views of advocates for the disabled. The grant application, application procedure, and application ranking criteria were submitted to the President of the Senate and the Speaker of the House of Representatives before February 1, 2000. This application process was used by the Legislature for distribution of funds to school districts and community colleges in 2000-01. For 2002-03 grants are being continued as long as satisfactory performance was met in 2001-02.

DISTRIBUTING STATE DOLLARS

To ensure that services were available throughout the state, the funds were distributed on a geographic basis. Through this process, specific appropriations were identified for each eligible school district and community college.

FUNDS FOR STUDENT TRANSPORTATION

LEGAL AUTHORIZATION Section 1011.68, F.S., Item 107, Chapter 2002-394, Laws of Florida (2002-03 Appropriations Act), and Chapter 1006, F.S.

2002-03 STUDENT TRANSPORTATION APPROPRIATION \$423,087,042

REQUIREMENTS FOR PARTICIPATION

A school district must participate in the Florida Education Finance Program to be eligible to receive funds from the state student transportation allocation.

OVERVIEW

The student transportation funding formula provides funds to 67 school districts based on each district's pro-rata share of eligible state transported students. The formula includes an enhancement for the transportation of disabled students requiring specialized transportation services. In addition to students transported by public school buses, the funding formula includes students transported to and from school on local general purpose transportation systems and students transported to and from school in private passenger cars and boats when the transportation is for isolated students or for students with disabilities as defined by State Board rule. Adjustments to each district's share of state transportation funds are made for cost of living differences, the percent of population outside of urban centers, and efficiency.

STUDENTS ELIGIBLE FOR TRANSPORTATION FUNDING

Students in membership in kindergarten through grade 12, in migrant and exceptional student programs below kindergarten, and in any other state-funded pre-kindergarten programs are eligible for transportation funding if one of the following conditions is met:

- (1) The student lives two or more miles from the school.
- (2) The student is classified as a student with a disability under the Individuals with Disabilities Education Act (IDEA), and transportation services are required by the student's IEP.
- (3) The student is a pregnant student, student parent, or child of a student parent enrolled in a Teenage Parent Program.
- (4) The student is enrolled in a district-operated pre-kindergarten program regardless of distance from home to school. These programs include Pre-K Early Intervention (Course Code Number 5100510), District Chapter 1 Pre-K, including Migrant Pre-K, operated by the school district (5100530), and district-operated Headstart (5100520).
- (5) The student is a vocational or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by Section 1007.271, F.S., who attend a university, community college, or vocational technical center are included.
- (6) The student meets the criteria for hazardous walking as stated in Section 1006.23(3), F.S., including enrollment in elementary school.

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

The two major components of the state transportation funding formula are the district's base allocation factor and the district's ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students

$$\begin{array}{|c|} \hline \text{Adjusted} \\ \text{July} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{October} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{February} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{June} \\ \text{Students} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total} \\ \text{Adjusted} \\ \text{Students} \\ \hline \end{array}$$

The adjusted student count is determined by applying to the number of transported students an adjustment factor equal to the number of days in term divided by 180 days.

$$\begin{array}{|c|} \hline \text{Total} \\ \text{Adjusted} \\ \text{Students} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Florida} \\ \text{Price Level} \\ \text{Index} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Average} \\ \text{Bus} \\ \text{Occupancy} \\ \text{Index Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Rurality} \\ \text{Index} \\ \text{Factor} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District} \\ \text{Base} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array}$$

The district base allocation factor is determined by multiplying the district's total adjusted transported students by factors that make adjustments for the district's Florida Price Level Index (FPLI), the district's Average Bus Occupancy Index (ABO), and the district's Rurality Index. Each factor is designed to affect the base allocation by no more or less than ten percent.

District ESE Allocation Factor

Exceptional Allocation Students

$$\begin{array}{|c|} \hline \text{Adjusted} \\ \text{July} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{October} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{February} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array} + \begin{array}{|c|} \hline \text{Adjusted} \\ \text{June} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total} \\ \text{Adjusted} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array}$$

The exceptional allocation student count is determined by applying to the number of transported students an adjustment factor equal to the number of days in term divided by 180 days.

$$\begin{array}{|c|} \hline \text{Total} \\ \text{Adjusted} \\ \text{ESE} \\ \text{Students} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Factor} \\ \text{of} \\ \text{1.8} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total} \\ \text{Weighted} \\ \text{Adjusted} \\ \text{ESE Students} \\ \hline \end{array}$$

The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

$$\begin{array}{|c|} \hline \text{Total} \\ \text{Weighted} \\ \text{Adjusted ESE} \\ \text{Students} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Florida} \\ \text{Price Level} \\ \text{Index} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Average} \\ \text{Bus} \\ \text{Occupancy} \\ \text{Index Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Rurality} \\ \text{Index} \\ \text{Factor} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District} \\ \text{ESE} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array}$$

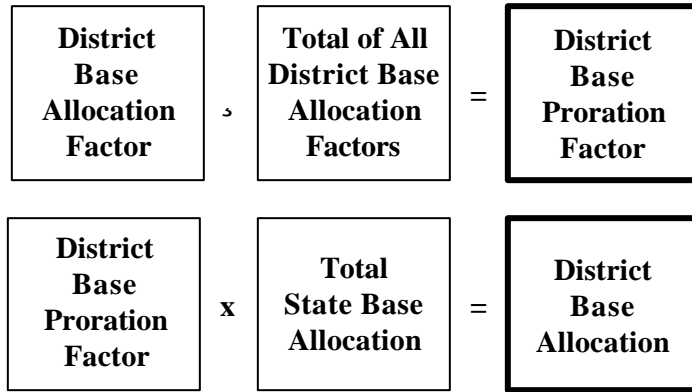
The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's Florida Price Level Index (FPLI), the district's Average Bus Occupancy Index (ABO), and the district's Rurality Index. Each factor is designed to affect the base allocation by no more or less than ten percent.

Using these major components, the amount of state transportation dollars for each school district is calculated as follows:

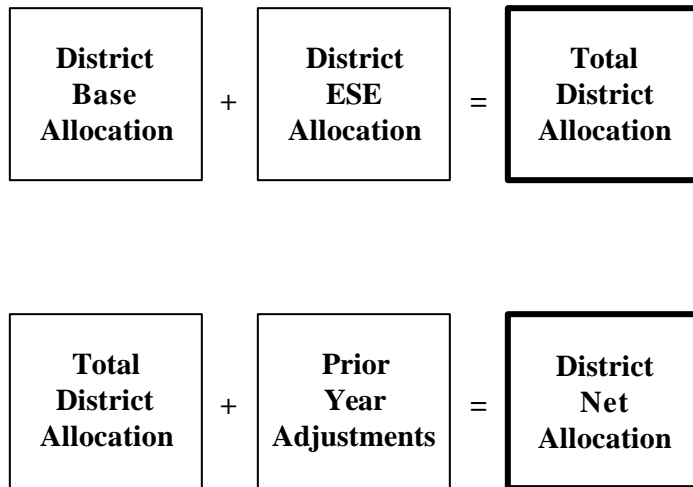
$$\begin{array}{|c|} \hline \text{District ESE} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Prior Year} \\ \text{State Average} \\ \text{Cost per} \\ \text{Student} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District} \\ \text{ESE} \\ \text{Allocation} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{Total} \\ \text{State} \\ \text{Transportation} \\ \text{Appropriation} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{Total of All} \\ \text{Districts} \\ \text{ESE} \\ \text{Allocations} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total} \\ \text{State Base} \\ \text{Allocation} \\ \hline \end{array}$$

The district's ESE transportation allocation is determined by multiplying the district's allocation factor by the prior year state average transportation cost per student. The sum of the districts' ESE allocations is then subtracted from the total state transportation appropriation to determine the total state base allocation.



The district's base proration factor is determined by dividing the district's base allocation factor by the total state base allocation factor. To determine the district base allocation, the total state base allocation is multiplied by the district base proration factor.



The total district allocation is determined by adding the district base allocation to the district ESE allocation. The district's net allocation is determined by adding any prior year adjustments, whether positive or negative.

STUDENT TRANSPORTATION CALCULATION SCHEDULE

The transportation calculation is calculated four times for each year's appropriation. These calculations are as follows:

1. First Calculation--This calculation is completed immediately after the annual legislative session. It is based on each district's number of eligible students transported from the transportation surveys for July, preceding fiscal year; October, preceding fiscal year; and June, second preceding fiscal year.
2. Second Calculation--This calculation is completed upon receipt of the district's transportation surveys for July, current fiscal year; October, current fiscal year; and June, preceding fiscal year. Prior Year Amendments are incorporated in the 2nd, 3rd, and Final Calculations.
3. Third Calculation--This calculation is completed upon receipt of the district's transportation surveys for July, current fiscal year; October, current fiscal year; February, current fiscal year; and June, preceding fiscal year.
4. Final Calculation--This calculation is completed upon receipt of the district's transportation surveys for July, current fiscal year; October, current fiscal year; February, current fiscal year; and June, current fiscal year.

With each calculation, districts are sent a detailed report of the input data and results.

FLORIDA DEPARTMENT OF EDUCATION
 2002-03 FEFP SECOND CALCULATION
 PK-12 Funding Summary, Page 1

| District | Unweighted FTE | Weighted FTE Funded | \$3,537.11 X WFTE | District Cost Differential | Base FEFP Funding | Declining Enrollment Supplement | Sparsity Supplement | Lab Schools Discretionary Contribution |
|-----------------------|---------------------|---------------------|----------------------|----------------------------|----------------------|---------------------------------|---------------------|--|
| | -1- | -2- * | -3- | -4- | -5- ** | -6- | -7- | -8- |
| 1 Alachua | 28,169.97 | 31,013.96 | 109,699,788 | 0.9562 | 104,894,937 | 550,063 | 0 | 0 |
| 2 Baker | 4,408.62 | 4,649.80 | 16,446,854 | 0.9370 | 15,410,702 | 0 | 464,338 | 0 |
| 3 Bay | 25,848.72 | 28,389.33 | 100,416,183 | 0.9531 | 95,706,664 | 0 | 0 | 0 |
| 4 Bradford | 3,986.24 | 4,257.60 | 15,059,600 | 0.9405 | 14,163,554 | 7,555 | 517,971 | 0 |
| 5 Brevard | 71,254.16 | 78,166.48 | 276,483,438 | 0.9758 | 269,792,539 | 0 | 0 | 0 |
| 6 Broward | 267,394.63 | 294,974.14 | 1,043,355,980 | 1.0510 | 1,096,567,135 | 0 | 0 | 0 |
| 7 Calhoun | 2,148.84 | 2,273.57 | 8,041,867 | 0.9242 | 7,432,293 | 0 | 919,803 | 0 |
| 8 Charlotte | 17,154.82 | 18,248.04 | 64,545,325 | 0.9617 | 62,073,239 | 0 | 0 | 0 |
| 9 Citrus | 15,181.00 | 16,496.32 | 58,349,298 | 0.9346 | 54,533,254 | 0 | 989,025 | 0 |
| 10 Clay | 29,278.43 | 31,411.98 | 111,107,629 | 0.9597 | 106,629,992 | 0 | 0 | 0 |
| 11 Collier | 38,975.49 | 43,892.41 | 155,252,282 | 1.0088 | 156,618,502 | 0 | 0 | 0 |
| 12 Columbia | 9,691.67 | 10,463.38 | 37,010,126 | 0.9335 | 34,548,953 | 0 | 835,450 | 0 |
| 13 Miami-Dade | 375,618.94 | 414,815.05 | 1,467,246,462 | 1.0543 | 1,546,917,945 | 0 | 0 | 0 |
| 14 De Soto | 5,068.88 | 5,450.61 | 19,279,407 | 0.9478 | 18,273,022 | 0 | 384,289 | 0 |
| 15 Dixie | 2,197.82 | 2,435.04 | 8,613,004 | 0.9377 | 8,076,414 | 0 | 622,271 | 0 |
| 16 Duval | 126,320.51 | 136,983.90 | 484,527,123 | 0.9758 | 472,801,567 | 0 | 0 | 0 |
| 17 Escambia | 43,339.52 | 46,840.17 | 165,678,834 | 0.9483 | 157,113,238 | 108,629 | 0 | 0 |
| 18 Flagler | 7,452.15 | 8,025.23 | 28,386,121 | 0.9659 | 27,418,154 | 0 | 0 | 0 |
| 19 Franklin | 1,378.49 | 1,455.33 | 5,147,662 | 0.9645 | 4,964,920 | 2,099 | 404,720 | 0 |
| 20 Gadsden | 6,569.22 | 7,086.09 | 25,064,280 | 0.9458 | 23,705,796 | 418,557 | 1,815,569 | 0 |
| 21 Gilchrist | 2,581.00 | 2,843.61 | 10,058,161 | 0.9322 | 9,376,218 | 0 | 1,049,861 | 0 |
| 22 Glades | 1,031.51 | 1,087.44 | 3,846,395 | 0.9650 | 3,711,771 | 8,886 | 429,759 | 0 |
| 23 Gulf | 2,100.61 | 2,213.91 | 7,830,843 | 0.9402 | 7,362,559 | 33,725 | 796,221 | 0 |
| 24 Hamilton | 2,081.36 | 2,262.41 | 8,002,393 | 0.9251 | 7,403,014 | 27,073 | 605,831 | 0 |
| 25 Hardee | 4,845.31 | 5,136.06 | 18,166,809 | 0.9419 | 17,111,317 | 149,576 | 410,089 | 0 |
| 26 Hendry | 7,569.69 | 8,104.80 | 28,667,569 | 0.9692 | 27,784,608 | 0 | 1,077,947 | 0 |
| 27 Hernando | 18,280.00 | 19,570.76 | 69,223,931 | 0.9391 | 65,008,194 | 0 | 661,614 | 0 |
| 28 Highlands | 11,519.00 | 12,465.37 | 44,091,385 | 0.9493 | 41,855,952 | 0 | 1,619,093 | 0 |
| 29 Hillsborough | 172,813.52 | 192,234.44 | 679,954,360 | 1.0018 | 681,178,278 | 0 | 0 | 0 |
| 30 Holmes | 3,427.68 | 3,612.40 | 12,777,456 | 0.9354 | 11,952,032 | 77,892 | 1,418,862 | 0 |
| 31 Indian River | 15,588.66 | 16,965.61 | 60,009,229 | 0.9731 | 58,394,981 | 0 | 0 | 0 |
| 32 Jackson | 6,945.03 | 7,788.38 | 27,548,357 | 0.9173 | 25,270,108 | 115,357 | 1,898,503 | 0 |
| 33 Jefferson | 1,570.53 | 1,651.90 | 5,842,952 | 0.9582 | 5,598,717 | 104,426 | 543,383 | 0 |
| 34 Lafayette | 1,028.66 | 1,096.53 | 3,878,547 | 0.9290 | 3,603,170 | 0 | 452,152 | 0 |
| 35 Lake | 31,605.43 | 34,231.87 | 121,081,890 | 0.9605 | 116,299,155 | 0 | 0 | 0 |
| 36 Lee | 62,558.20 | 69,252.79 | 244,954,736 | 0.9811 | 240,325,091 | 0 | 0 | 0 |
| 37 Leon | 31,359.23 | 34,442.70 | 121,827,619 | 0.9713 | 118,331,166 | 0 | 0 | 0 |
| 38 Levy | 6,075.00 | 6,611.82 | 23,386,735 | 0.9379 | 21,934,419 | 82,642 | 1,810,226 | 0 |
| 39 Liberty | 1,324.95 | 1,457.81 | 5,156,434 | 0.9368 | 4,830,547 | 0 | 530,766 | 0 |
| 40 Madison | 3,386.65 | 3,575.73 | 12,647,750 | 0.9411 | 11,902,798 | 12,691 | 563,851 | 0 |
| 41 Manatee | 39,251.96 | 43,459.55 | 153,721,209 | 0.9858 | 151,538,368 | 0 | 0 | 0 |
| 42 Marion | 39,411.23 | 44,262.16 | 156,560,129 | 0.9475 | 148,340,722 | 0 | 0 | 0 |
| 43 Martin | 16,981.60 | 19,068.13 | 67,446,073 | 0.9826 | 66,272,511 | 0 | 0 | 0 |
| 44 Monroe | 9,014.54 | 9,859.76 | 34,875,056 | 1.0690 | 37,281,435 | 103,256 | 0 | 0 |
| 45 Nassau | 10,353.52 | 10,980.60 | 38,839,590 | 0.9449 | 36,699,529 | 0 | 1,502,827 | 0 |
| 46 Okaloosa | 30,268.19 | 32,823.27 | 116,099,517 | 0.9531 | 110,654,450 | 89,249 | 0 | 0 |
| 47 Okeechobee | 6,905.59 | 7,454.56 | 26,367,599 | 0.9571 | 25,236,429 | 0 | 76,266 | 0 |
| 48 Orange | 161,245.95 | 177,558.84 | 628,045,149 | 0.9882 | 620,634,216 | 0 | 0 | 0 |
| 49 Osceola | 40,882.26 | 45,142.66 | 159,674,554 | 0.9672 | 154,437,229 | 0 | 0 | 0 |
| 50 Palm Beach | 163,922.38 | 180,840.18 | 639,651,609 | 1.0564 | 675,727,960 | 0 | 0 | 0 |
| 51 Pasco | 54,123.51 | 59,030.05 | 208,795,780 | 0.9675 | 202,009,917 | 0 | 0 | 0 |
| 52 Pinellas | 113,467.02 | 124,303.68 | 439,675,790 | 1.0178 | 447,502,019 | 0 | 0 | 0 |
| 53 Polk | 82,072.99 | 87,938.04 | 311,046,521 | 0.9643 | 299,942,160 | 0 | 0 | 0 |
| 54 Putnam | 12,426.05 | 13,560.48 | 47,964,909 | 0.9436 | 45,259,688 | 0 | 1,535,135 | 0 |
| 55 St. Johns | 21,366.21 | 23,092.14 | 81,679,439 | 0.9745 | 79,596,613 | 0 | 0 | 0 |
| 56 St. Lucie | 31,057.22 | 33,645.50 | 119,007,835 | 0.9652 | 114,866,362 | 0 | 0 | 0 |
| 57 Santa Rosa | 23,010.78 | 24,631.88 | 87,125,669 | 0.9410 | 81,985,255 | 0 | 0 | 0 |
| 58 Sarasota | 38,232.97 | 42,726.97 | 151,129,993 | 1.0023 | 151,477,592 | 0 | 0 | 0 |
| 59 Seminole | 64,208.96 | 69,686.78 | 246,489,806 | 0.9820 | 242,052,989 | 0 | 0 | 0 |
| 60 Sumter | 6,525.37 | 7,005.96 | 24,780,851 | 0.9295 | 23,033,801 | 0 | 1,163,971 | 0 |
| 61 Suwannee | 5,570.00 | 5,936.10 | 20,996,639 | 0.9241 | 19,402,994 | 65,854 | 1,198,784 | 0 |
| 62 Taylor | 3,346.36 | 3,562.99 | 12,602,688 | 0.9500 | 11,972,554 | 99,607 | 572,144 | 0 |
| 63 Union | 2,131.17 | 2,324.64 | 8,222,507 | 0.9263 | 7,616,508 | 0 | 610,086 | 0 |
| 64 Volusia | 62,658.52 | 69,121.04 | 244,488,722 | 0.9597 | 234,635,827 | 0 | 0 | 0 |
| 65 Wakulla | 4,540.07 | 4,859.95 | 17,190,178 | 0.9536 | 16,392,554 | 0 | 455,058 | 0 |
| 66 Walton | 5,882.47 | 6,168.82 | 21,819,795 | 0.9428 | 20,571,703 | 0 | 726,760 | 0 |
| 67 Washington | 3,340.56 | 3,491.73 | 12,350,633 | 0.9246 | 11,419,395 | 10,442 | 1,102,764 | 0 |
| 68 Washington Special | 611.36 | 683.35 | 2,417,084 | 0.9246 | 2,234,836 | 0 | 0 | 0 |
| 69 FAMU Lab School | 490.33 | 509.65 | 1,802,688 | 0.9713 | 1,750,951 | 0 | 212,760 | 70,745 |
| 70 FAU Lab School | 500.00 | 502.22 | 1,776,407 | 1.0564 | 1,876,596 | 0 | 0 | 130,745 |
| 71 FSU Lab School | 1,501.00 | 1,598.21 | 5,653,045 | 0.9713 | 5,490,803 | 0 | 541,006 | 216,564 |
| 72 UF Lab School | 1,180.00 | 1,243.23 | 4,397,441 | 0.9562 | 4,204,833 | 0 | 480,845 | 144,467 |
| Total | 2,525,610.28 | 2,771,007.89 | 9,801,359,719 | | 9,808,995,714 | 2,067,579 | 31,000,000 | 562,521 |

* Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate and Advanced International Certificate of Education included in WFTE.

** WFTE x BSA x DCD (column 3 x column 4).

FLORIDA DEPARTMENT OF EDUCATION
 2002-03 FEFP SECOND CALCULATION
 PK-12 Funding Summary, Page 2

| District | Discretionary Tax Equalization | Safe Schools Allocation | Minimum Guarantee Adjustment | Supplemental Academic Instruction | ESE Guaranteed Allocation | Gross State and Local FEFP |
|-----------------------|--------------------------------------|-------------------------------|------------------------------------|---|---------------------------------|----------------------------------|
| | -9- | -10- | -11- | -12- | -13- | -14- |
| 1 Alachua | 0 | 1,032,813 | 0 | 8,466,167 | 12,100,596 | 127,044,576 |
| 2 Baker | 126,307 | 101,839 | 0 | 2,086,802 | 946,813 | 19,136,801 |
| 3 Bay | 0 | 755,008 | 0 | 8,299,525 | 8,552,511 | 113,313,708 |
| 4 Bradford | 73,227 | 115,402 | 0 | 1,310,922 | 1,665,826 | 17,854,457 |
| 5 Brevard | 0 | 2,012,722 | 0 | 21,075,614 | 28,373,724 | 321,254,599 |
| 6 Broward | 0 | 6,764,523 | 0 | 56,393,060 | 82,788,914 | 1,242,513,632 |
| 7 Calhoun | 49,165 | 60,625 | 0 | 497,811 | 815,540 | 9,775,237 |
| 8 Charlotte | 0 | 427,971 | 0 | 3,908,967 | 6,682,412 | 73,092,589 |
| 9 Citrus | 0 | 330,329 | 0 | 3,618,080 | 7,279,798 | 66,750,486 |
| 10 Clay | 247,988 | 600,644 | 0 | 9,260,089 | 11,779,000 | 128,517,713 |
| 11 Collier | 0 | 950,898 | 0 | 7,709,526 | 16,650,624 | 181,929,550 |
| 12 Columbia | 134,423 | 278,405 | 0 | 4,144,776 | 3,744,813 | 43,686,820 |
| 13 Miami-Dade | 0 | 13,073,476 | 0 | 136,062,180 | 130,531,818 | 1,826,585,419 |
| 14 De Soto | 48,915 | 140,133 | 0 | 1,752,411 | 2,054,569 | 22,653,339 |
| 15 Dixie | 37,803 | 80,797 | 0 | 480,091 | 1,001,904 | 10,299,280 |
| 16 Duval | 0 | 4,154,259 | 0 | 31,333,875 | 49,307,246 | 557,596,947 |
| 17 Escambia | 17,336 | 1,215,086 | 0 | 10,581,590 | 16,416,414 | 185,452,293 |
| 18 Flagler | 0 | 176,015 | 0 | 1,452,982 | 2,715,745 | 31,762,896 |
| 19 Franklin | 0 | 76,672 | 0 | 324,046 | 599,392 | 6,371,849 |
| 20 Gadsden | 117,261 | 195,130 | 0 | 1,529,195 | 2,281,885 | 30,063,393 |
| 21 Gilchrist | 48,987 | 76,711 | 0 | 578,894 | 979,330 | 12,110,001 |
| 22 Glades | 0 | 57,580 | 0 | 251,777 | 331,525 | 4,791,298 |
| 23 Gulf | 0 | 64,686 | 0 | 491,648 | 661,359 | 9,410,198 |
| 24 Hamilton | 0 | 71,714 | 0 | 462,138 | 788,699 | 9,358,469 |
| 25 Hardee | 0 | 134,387 | 0 | 1,152,504 | 1,908,704 | 20,866,577 |
| 26 Hendry | 23,390 | 192,051 | 0 | 1,772,187 | 2,874,899 | 33,725,082 |
| 27 Hernando | 0 | 523,037 | 0 | 4,346,027 | 6,571,229 | 77,110,101 |
| 28 Highlands | 0 | 318,928 | 0 | 2,454,884 | 4,303,184 | 50,552,041 |
| 29 Hillsborough | 0 | 5,671,839 | 0 | 37,446,652 | 68,172,187 | 792,468,956 |
| 30 Holmes | 101,768 | 72,967 | 0 | 792,719 | 1,133,956 | 15,550,196 |
| 31 Indian River | 0 | 406,473 | 0 | 3,201,381 | 6,141,495 | 68,144,330 |
| 32 Jackson | 122,233 | 159,589 | 0 | 1,523,227 | 2,564,576 | 31,653,593 |
| 33 Jefferson | 0 | 67,635 | 0 | 388,264 | 938,620 | 7,641,045 |
| 34 Lafayette | 16,335 | 40,864 | 0 | 226,662 | 315,835 | 4,655,018 |
| 35 Lake | 0 | 779,075 | 0 | 7,765,831 | 9,885,021 | 134,729,082 |
| 36 Lee | 0 | 1,796,722 | 0 | 12,798,590 | 31,294,962 | 286,215,365 |
| 37 Leon | 0 | 1,210,020 | 0 | 9,343,697 | 17,222,340 | 146,107,223 |
| 38 Levy | 46,292 | 173,445 | 0 | 1,346,561 | 2,372,951 | 27,766,536 |
| 39 Liberty | 33,601 | 47,790 | 0 | 261,179 | 531,679 | 6,235,562 |
| 40 Madison | 78,333 | 126,084 | 0 | 934,595 | 1,826,086 | 15,444,438 |
| 41 Manatee | 0 | 1,255,491 | 0 | 8,102,777 | 17,792,071 | 178,688,707 |
| 42 Marion | 0 | 998,456 | 0 | 13,329,817 | 14,424,706 | 177,093,701 |
| 43 Martin | 0 | 434,819 | 0 | 3,559,141 | 6,423,579 | 76,690,050 |
| 44 Monroe | 0 | 404,140 | 0 | 1,936,400 | 3,471,405 | 43,196,636 |
| 45 Nassau | 0 | 257,389 | 0 | 2,521,225 | 2,757,513 | 43,738,483 |
| 46 Okaloosa | 0 | 620,179 | 0 | 9,054,856 | 11,168,601 | 131,587,335 |
| 47 Okeechobee | 82,729 | 177,677 | 0 | 1,759,560 | 2,845,756 | 30,178,417 |
| 48 Orange | 0 | 5,269,237 | 0 | 36,069,751 | 51,205,342 | 713,178,546 |
| 49 Osceola | 0 | 950,998 | 0 | 9,132,219 | 11,592,224 | 176,112,670 |
| 50 Palm Beach | 0 | 5,479,973 | 0 | 33,592,078 | 62,236,138 | 777,036,149 |
| 51 Pasco | 0 | 1,350,179 | 0 | 17,177,349 | 24,745,873 | 245,283,318 |
| 52 Pinellas | 0 | 3,823,656 | 0 | 24,178,285 | 51,108,769 | 526,612,729 |
| 53 Polk | 0 | 2,252,585 | 0 | 21,613,890 | 32,779,437 | 356,588,072 |
| 54 Putnam | 25,473 | 421,489 | 0 | 3,108,311 | 3,873,080 | 54,223,176 |
| 55 St. Johns | 0 | 453,510 | 0 | 4,634,829 | 6,992,177 | 91,677,129 |
| 56 St. Lucie | 0 | 818,457 | 0 | 6,820,550 | 12,837,581 | 135,342,950 |
| 57 Santa Rosa | 0 | 403,030 | 0 | 8,355,559 | 8,228,291 | 98,972,135 |
| 58 Sarasota | 0 | 1,174,198 | 0 | 7,814,505 | 19,938,053 | 180,404,348 |
| 59 Seminole | 0 | 1,483,919 | 0 | 16,347,447 | 18,242,307 | 278,126,662 |
| 60 Sumter | 0 | 167,686 | 0 | 1,330,575 | 2,426,884 | 28,122,917 |
| 61 Suwannee | 89,956 | 165,598 | 0 | 1,497,273 | 1,352,729 | 23,773,188 |
| 62 Taylor | 0 | 104,058 | 0 | 788,904 | 1,188,914 | 14,726,181 |
| 63 Union | 67,579 | 59,433 | 0 | 539,463 | 727,696 | 9,620,765 |
| 64 Volusia | 0 | 1,783,739 | 0 | 18,415,351 | 26,652,416 | 281,487,333 |
| 65 Wakulla | 85,081 | 111,925 | 0 | 976,078 | 2,160,683 | 20,181,379 |
| 66 Walton | 0 | 156,476 | 0 | 1,247,040 | 1,770,855 | 24,472,834 |
| 67 Washington | 48,238 | 76,386 | 0 | 922,601 | 928,826 | 14,508,652 |
| 68 Washington Special | 0 | 5,849 | 0 | 163,953 | 1,495,398 | 3,900,036 |
| 69 FAMU Lab School | 24,517 | 34,691 | 0 | 249,152 | 50,218 | 2,393,034 |
| 70 FAU Lab School | 25,000 | 34,784 | 0 | 147,769 | 0 | 2,214,894 |
| 71 FSU Lab School | 75,050 | 44,360 | 0 | 390,003 | 328,473 | 7,086,259 |
| 72 UF Lab School | 59,000 | 41,289 | 0 | 318,822 | 268,701 | 5,517,957 |
| Total | 1,905,987 | 75,350,000 | 0 | 653,922,659 | 949,122,877 | 11,522,927,337 |

| District | Gross State and Local FEFP | Less: Required Local Effort | Gross State FEFP | Add: Prior Year Adjustments | Net State FEFP | District Discretionary Funds | Grand Total FEFP and Lottery |
|-----------------------|----------------------------|-----------------------------|----------------------|-----------------------------|----------------------|------------------------------|------------------------------|
| | -15- | -16- | -17- | -18- | -19- | -20- * | -21- |
| 1 Alachua | 127,044,576 | 40,087,154 | 86,957,422 | 0 | 86,957,422 | 3,548,177 | 90,505,599 |
| 2 Baker | 19,136,801 | 2,062,362 | 17,074,439 | 0 | 17,074,439 | 362,161 | 17,436,600 |
| 3 Bay | 113,313,708 | 40,640,237 | 72,673,471 | 0 | 72,673,471 | 3,361,041 | 76,034,512 |
| 4 Bradford | 17,854,457 | 3,018,398 | 14,836,059 | 0 | 14,836,059 | 391,335 | 15,227,394 |
| 5 Brevard | 321,254,599 | 110,384,111 | 210,870,488 | 0 | 210,870,488 | 8,906,485 | 219,776,973 |
| 6 Broward | 1,242,513,632 | 516,395,494 | 726,118,138 | 0 | 726,118,138 | 35,247,268 | 761,365,406 |
| 7 Calhoun | 9,775,237 | 1,338,908 | 8,436,329 | 0 | 8,436,329 | 312,821 | 8,749,150 |
| 8 Charlotte | 73,092,589 | 51,254,726 | 21,837,863 | 0 | 21,837,863 | 2,175,022 | 24,012,885 |
| 9 Citrus | 66,750,486 | 34,089,123 | 32,661,363 | 0 | 32,661,363 | 1,612,276 | 34,273,639 |
| 10 Clay | 128,517,713 | 28,946,067 | 99,571,646 | 0 | 99,571,646 | 3,704,036 | 103,275,682 |
| 11 Collier | 181,929,550 | 163,744,957 | 18,184,593 | 0 | 18,184,593 | 4,687,114 | 22,871,707 |
| 12 Columbia | 43,686,820 | 8,228,537 | 35,458,283 | 0 | 35,458,283 | 972,293 | 36,430,576 |
| 13 Miami-Dade | 1,826,585,419 | 643,621,289 | 1,182,964,130 | 0 | 1,182,964,130 | 46,079,290 | 1,229,043,420 |
| 14 De Soto | 22,653,339 | 4,636,514 | 18,016,825 | 0 | 18,016,825 | 429,426 | 18,446,251 |
| 15 Dixie | 10,299,280 | 1,596,747 | 8,702,533 | 0 | 8,702,533 | 255,446 | 8,957,979 |
| 16 Duval | 557,596,947 | 183,572,668 | 374,024,279 | 0 | 374,024,279 | 14,126,171 | 388,150,450 |
| 17 Escambia | 185,452,293 | 52,680,506 | 132,771,787 | 0 | 132,771,787 | 4,393,628 | 137,165,415 |
| 18 Flagler | 31,762,896 | 20,954,125 | 10,808,771 | 0 | 10,808,771 | 730,991 | 11,539,762 |
| 19 Franklin | 6,371,849 | 5,734,291 | 637,558 | 0 | 637,558 | 199,765 | 837,323 |
| 20 Gadsden | 30,063,393 | 4,930,360 | 25,133,033 | 0 | 25,133,033 | 747,957 | 25,880,990 |
| 21 Gilchrist | 12,110,001 | 1,918,623 | 10,191,378 | 0 | 10,191,378 | 313,350 | 10,504,728 |
| 22 Glades | 4,791,298 | 2,296,407 | 2,494,891 | 0 | 2,494,891 | 112,978 | 2,607,869 |
| 23 Gulf | 9,410,198 | 5,492,735 | 3,917,463 | 0 | 3,917,463 | 314,135 | 4,231,598 |
| 24 Hamilton | 9,358,469 | 2,783,243 | 6,575,226 | 0 | 6,575,226 | 211,725 | 6,786,951 |
| 25 Hardee | 20,866,577 | 6,329,094 | 14,537,483 | 0 | 14,537,483 | 470,646 | 15,008,129 |
| 26 Hendry | 33,725,082 | 8,672,211 | 25,052,871 | 0 | 25,052,871 | 912,955 | 25,965,826 |
| 27 Hernando | 77,110,101 | 27,402,781 | 49,707,320 | 0 | 49,707,320 | 2,166,880 | 51,874,200 |
| 28 Highlands | 50,552,041 | 17,513,014 | 33,039,027 | 0 | 33,039,027 | 1,255,813 | 34,294,840 |
| 29 Hillsborough | 792,468,956 | 251,528,460 | 540,940,496 | 0 | 540,940,496 | 21,261,402 | 562,201,898 |
| 30 Holmes | 15,550,196 | 1,693,896 | 13,856,300 | 0 | 13,856,300 | 457,792 | 14,314,092 |
| 31 Indian River | 68,144,330 | 49,786,165 | 18,358,165 | 0 | 18,358,165 | 1,580,184 | 19,938,349 |
| 32 Jackson | 31,653,593 | 5,125,284 | 26,528,309 | 0 | 26,528,309 | 674,212 | 27,202,521 |
| 33 Jefferson | 7,641,045 | 1,923,748 | 5,717,297 | 0 | 5,717,297 | 232,671 | 5,949,968 |
| 34 Lafayette | 4,655,018 | 841,090 | 3,813,928 | 0 | 3,813,928 | 84,676 | 3,898,604 |
| 35 Lake | 134,729,082 | 50,755,700 | 83,973,382 | 0 | 83,973,382 | 3,658,839 | 87,632,221 |
| 36 Lee | 286,215,365 | 209,301,828 | 76,913,537 | 0 | 76,913,537 | 7,450,705 | 84,364,242 |
| 37 Leon | 146,107,223 | 53,751,149 | 92,356,074 | 0 | 92,356,074 | 4,395,778 | 96,751,852 |
| 38 Levy | 27,766,536 | 6,120,809 | 21,645,727 | 0 | 21,645,727 | 765,186 | 22,410,913 |
| 39 Liberty | 6,235,562 | 748,608 | 5,486,954 | 0 | 5,486,954 | 171,885 | 5,658,839 |
| 40 Madison | 15,444,438 | 2,143,983 | 13,300,455 | 0 | 13,300,455 | 381,056 | 13,681,511 |
| 41 Manatee | 178,688,707 | 88,026,364 | 90,662,343 | 0 | 90,662,343 | 4,714,533 | 95,376,876 |
| 42 Marion | 177,093,701 | 49,049,299 | 128,044,402 | 0 | 128,044,402 | 4,744,968 | 132,789,370 |
| 43 Martin | 76,690,050 | 65,154,482 | 11,535,568 | 0 | 11,535,568 | 2,480,439 | 14,016,007 |
| 44 Monroe | 43,196,636 | 38,873,184 | 4,323,452 | 0 | 4,323,452 | 1,375,721 | 5,699,173 |
| 45 Nassau | 43,738,483 | 22,071,583 | 21,666,900 | 0 | 21,666,900 | 1,063,733 | 22,730,633 |
| 46 Okaloosa | 131,587,335 | 51,100,806 | 80,486,529 | 0 | 80,486,529 | 4,026,376 | 84,512,905 |
| 47 Okeechobee | 30,178,417 | 6,169,385 | 24,009,032 | 0 | 24,009,032 | 700,417 | 24,709,449 |
| 48 Orange | 713,178,546 | 320,314,852 | 392,863,694 | 0 | 392,863,694 | 18,693,808 | 411,557,502 |
| 49 Osceola | 176,112,670 | 60,368,581 | 115,744,089 | 0 | 115,744,089 | 3,958,571 | 119,702,660 |
| 50 Palm Beach | 777,036,149 | 489,067,999 | 287,968,150 | 0 | 287,968,150 | 22,319,939 | 310,288,089 |
| 51 Pasco | 245,283,318 | 65,709,595 | 179,573,723 | 0 | 179,573,723 | 5,992,917 | 185,566,640 |
| 52 Pinellas | 526,612,729 | 251,895,272 | 274,717,457 | 0 | 274,717,457 | 14,379,019 | 289,096,476 |
| 53 Polk | 356,588,072 | 100,663,353 | 255,924,719 | 0 | 255,924,719 | 8,853,110 | 264,777,829 |
| 54 Putnam | 54,223,176 | 14,022,290 | 40,200,886 | 0 | 40,200,886 | 1,163,151 | 41,364,037 |
| 55 St. Johns | 91,677,129 | 59,743,086 | 31,934,043 | 0 | 31,934,043 | 2,537,114 | 34,471,157 |
| 56 St. Lucie | 135,342,950 | 52,310,539 | 83,032,411 | 0 | 83,032,411 | 3,434,809 | 86,467,220 |
| 57 Santa Rosa | 98,972,135 | 28,154,149 | 70,817,986 | 0 | 70,817,986 | 3,139,325 | 73,957,311 |
| 58 Sarasota | 180,404,348 | 162,375,742 | 18,028,606 | 0 | 18,028,606 | 5,217,444 | 23,246,050 |
| 59 Seminole | 278,126,662 | 101,726,784 | 176,399,878 | 0 | 176,399,878 | 7,874,587 | 184,274,465 |
| 60 Sumter | 28,122,917 | 10,336,723 | 17,786,194 | 0 | 17,786,194 | 663,962 | 18,450,156 |
| 61 Suwannee | 23,773,188 | 4,701,192 | 19,071,996 | 0 | 19,071,996 | 735,258 | 19,807,254 |
| 62 Taylor | 14,726,181 | 4,318,726 | 10,407,455 | 0 | 10,407,455 | 281,362 | 10,688,817 |
| 63 Union | 9,620,765 | 884,845 | 8,735,920 | 0 | 8,735,920 | 178,992 | 8,914,912 |
| 64 Volusia | 281,487,333 | 103,050,896 | 178,436,437 | 0 | 178,436,437 | 7,051,684 | 185,488,121 |
| 65 Wakulla | 20,181,379 | 3,063,391 | 17,117,988 | 0 | 17,117,988 | 584,511 | 17,702,499 |
| 66 Walton | 24,472,834 | 22,025,086 | 2,447,748 | 0 | 2,447,748 | 765,252 | 3,213,000 |
| 67 Washington | 14,508,652 | 2,837,561 | 11,671,091 | 0 | 11,671,091 | 406,762 | 12,077,853 |
| 68 Washington Special | 3,900,036 | 0 | 3,900,036 | 0 | 3,900,036 | 52,520 | 3,952,556 |
| 69 FAMU Lab School | 2,393,034 | 0 | 2,393,034 | 0 | 2,393,034 | 41,149 | 2,434,183 |
| 70 FAU Lab School | 2,214,894 | 0 | 2,214,894 | 0 | 2,214,894 | 76,889 | 2,291,783 |
| 71 FSU Lab School | 7,086,259 | 0 | 7,086,259 | 0 | 7,086,259 | 161,814 | 7,248,073 |
| 72 UF Lab School | 5,517,957 | 0 | 5,517,957 | 0 | 5,517,957 | 139,293 | 5,657,250 |
| Total | 11,522,927,337 | 4,802,061,167 | 6,720,866,170 | 0 | 6,720,866,170 | 306,925,000 | 7,027,791,170 |