

**2004-05**

**FUNDING FOR FLORIDA SCHOOL**

**DISTRICTS**



Florida Department of Education

---

**STATISTICAL REPORT**

**EIAS Series 2004-06**

The Funding for Florida School Districts Statistical Report is a description of the state program for financing public schools in Florida. The report was prepared by the Office of Funding and Financial Reporting of the Bureau of School Business Services, Florida Department of Education. For additional information, call (850) 245-0405 or SunCom 205-0405.

Users of this report are encouraged to reproduce this document for their own use. This report is available at <http://www.firn.edu/doe/fejp/pdf/fejpdist.pdf> and through the Florida State Library (379.11), through many Florida public libraries, and through the Education Resource Information Center (ERIC) Resources in Education (RIE).

## TABLE OF CONTENTS

	<b>Page #</b>
<b>Overview of Public School Funding</b> .....	<b>1</b>
<b>Florida Education Finance Program (FEFP)</b> .....	<b>5</b>
<b>FEFP Calculation Schedule</b> .....	<b>21</b>
<b>Workforce Development Education Fund</b> .....	<b>22</b>
<b>Adult Handicapped Appropriations</b> .....	<b>26</b>
<b>Funds for Student Transportation</b> .....	<b>27</b>
<b>2004-05 Second FEFP Calculation</b> .....	<b>33</b>

## 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 2001-02 received 46.78 percent of their financial support from state sources, 43.36 percent from local sources (including the Required Local Effort portion of FEFP), and 9.86 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 2004-05 FEFP total \$6,806,147,332. An appropriation of \$6,733,960,364 from the state's General Revenue Fund accounts for 99 percent of this sum. The remainder of the FEFP appropriation consists of an appropriation of \$72,186,968 from the Principal State School Trust 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 also used to finance three other appropriations for school district operations: District Discretionary Lottery Funds, \$103,449,842; School Recognition Program, \$160,000,000; and Class Size Reduction, \$97,904,975. Lottery proceeds were also used to fund the \$169,000,000 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Programs and \$43,902,077 for the Class Size Reduction Lottery Capital Outlay Program.

In addition, funds are appropriated to meet other needs by means of categorical programs and special allocations. In 2004-05 major programs and allocations include Instructional Materials, Student Transportation, Public School Technology, Florida Teachers Lead Program, Teacher Training, Class Size Reduction Allocation, 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 \$5,599,518,131 as adjusted required local effort for 2004-05. Each district's share of the state total required local effort is determined by a statutory procedure that 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 2004 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 15, 2004. Certifications for 61 of 67 districts varied from 5.863 mills to 4.875 mills due to the use of assessment ratios. The state average was 5.472 mills. The 90 percent limitation reduced the required local effort of six districts (Collier, Franklin, Martin, Monroe, Sarasota, and Walton) to 3.789, 2.744, 5.022, 2.395, 4.801, and 3.124, 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 Sections 1013.64(3)(b) and 1013.64(6)(b), F.S., and included in the district’s educational plant survey, 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 2004-05 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 as is the Florida Virtual School. 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 that would have been raised by the discretionary levy of 0.510 mills. For 2004-05 the contribution for discretionary millage is \$1,447,230.

**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.

## **FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**

### **LEGAL AUTHORIZATION**

Part II of Chapter 1011, F.S.; Chapter 2004-268, Laws of Florida (2004-05 General Appropriations Act)

### **2004-05 FEFP APPROPRIATION**

\$6,806,147,332

### **REQUIREMENTS FOR PARTICIPATION**

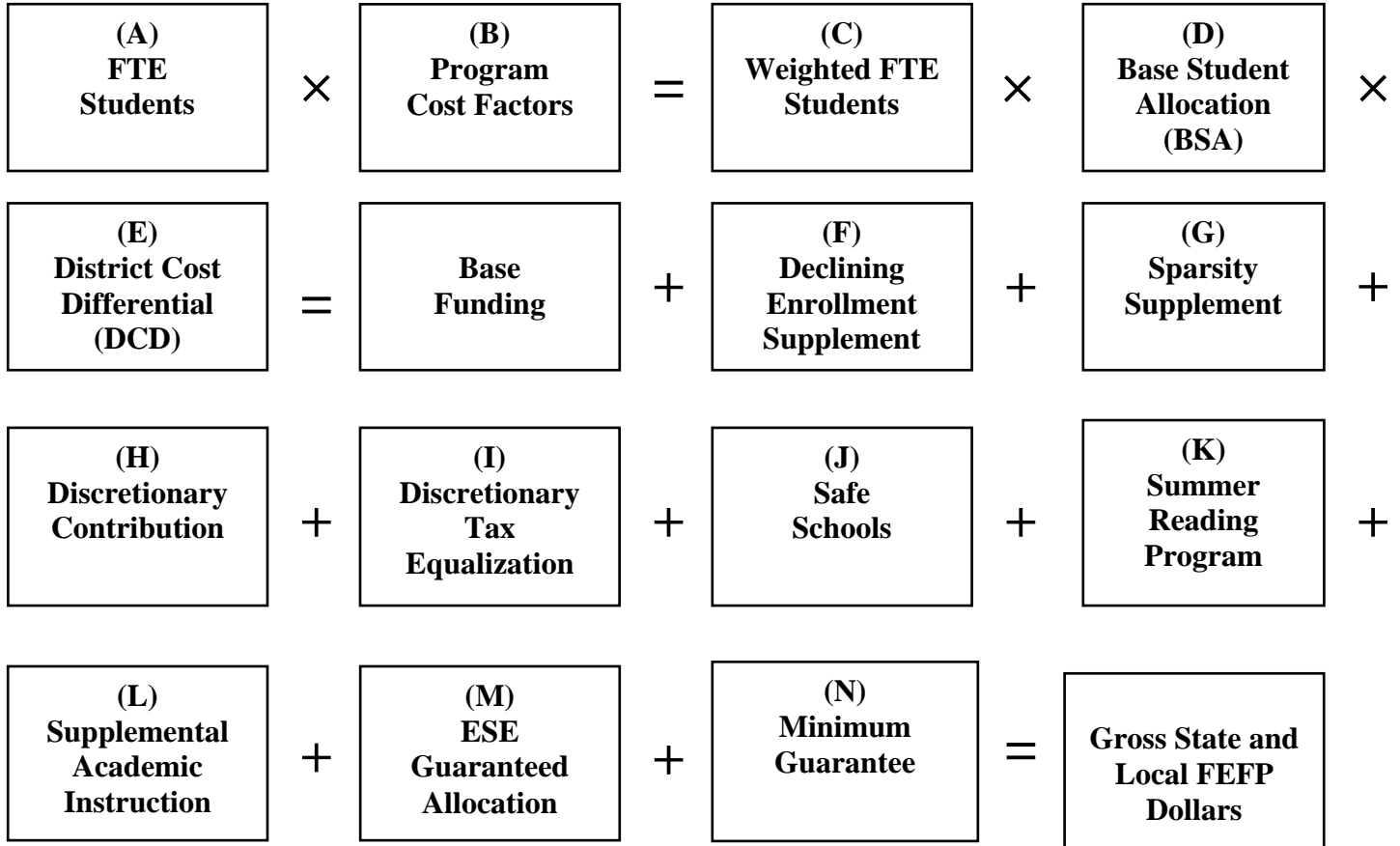
Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the following requirements:

- (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 that is required by State Board of Education Rules.
- (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 of Education.
- (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) Comply with the minimum classroom expenditure requirements and associated reporting pursuant to Section 1011.64, F.S.



**DISTRIBUTING STATE DOLLARS**

**Overview** – The amount of GROSS 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; equals base funding; plus
- F The declining enrollment supplement; plus
- G The sparsity supplement; plus
- H The discretionary contribution; plus
- I The discretionary tax equalization allocation; plus
- J The safe schools allocation; plus
- K The summer reading allocation; plus
- L The supplemental academic instruction allocation; plus
- M The exceptional student education guaranteed allocation; plus
- N 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 Gross State and Local FEFP Dollars in the following manner:

$$\begin{array}{ccccc}
 \boxed{\text{Gross State and Local FEFP Dollars}} & - & \boxed{\text{(O) Required Local Effort}} & = & \boxed{\text{Gross State FEFP}}
 \end{array}$$

$$\begin{array}{ccccc}
 \boxed{\text{Gross State FEFP}} & + & \boxed{\text{(P) Adjustments}} & = & \boxed{\text{Net State FEFP Allocation}}
 \end{array}$$

The required local effort (O) is subtracted from the Gross State and Local FEFP dollars resulting in the Gross State FEFP. Adjustments (P) whether positive or negative, are then added giving the Net State FEFP Allocation.

The Total State Allocation for the support of public school education is derived from the Net State FEFP Allocation in the following manner:

$$\begin{array}{ccccccc}
 \boxed{\text{Net State FEFP Allocation}} & + & \boxed{\text{(Q) District Discretionary Lottery Funds}} & + & \boxed{\text{(R) Categorical Program Funds}} & + & \boxed{\text{(S) Special Allocations}} & = & \\
 & & & & & & & & \boxed{\text{Total State Finance Program}}
 \end{array}$$

The District Discretionary Lottery Funds (Q), the Categorical Program Funds (R), and any Special Allocations (S) are added to the Net State FEFP Allocation to obtain the Total State Finance Program.

The following sections 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 diagrams.

The last section of this document presents the 2004-05 Second Calculation as an example of the FEFP formula.

<b>FTE</b>
------------

**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. Reporting procedures are outlined on the following page. The time equivalent for a school year varies with the school and student as shown below.

- (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.

The Florida Virtual School is funded through the FEFP as a special district. An FTE for the Florida Virtual School is one student who has successfully completed six credits that shall count toward the minimum number of credits required for high school graduation. A student who completes less than six credits shall be a fraction of an FTE. Credit completed in excess of the minimum required for high school graduation is not eligible for funding. When the Virtual School provides instruction, they may report FTE for courses taken on-line. School districts may report FTE only for courses in which the district provides the instruction. The Florida Virtual School may also report credit completed during the summer.

Full-time equivalent student membership in programs scheduled for more than 180 days is limited to Department of Juvenile Justice (DJJ) programs and the Florida Virtual School. Membership for DJJ programs 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.

Included in the 2004-2005 General Appropriations Act is \$25,000,000 to provide support and assistance to students who have not yet mastered the necessary skills for promotion or graduation. These funds are to be used at the discretion of the district for 2004 and 2005 summer reading programs for third and 12<sup>th</sup> grade students and for students needing supplemental instruction during the 2004-2005 school year to reduce the need for summer remedial programs.

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 FEFP, 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 1003.01(4)(a), F.S., shall not be counted as full-time equivalent students for this instruction. Students in grades 6-8 enrolled in vocational courses shall be counted as basic grades 6-8. Only students in grades 9-12 enrolled in vocational courses will be eligible for the weighted funding.

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 2004-05 school year are established as July 12-16, 2004; October 11-15, 2004; February 7-11, 2005; and June 13-17, 2005.

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.

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

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. As of 2000-2001, 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 2004-05 are as follows:

	<b><u>2004-05</u></b> <b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> - Kindergarten and Grades 1, 2, and 3	1.012
<b>102</b> - Grades 4, 5, 6, 7, and 8	1.000
<b>103</b> - Grades 9, 10, 11, and 12	1.132
(2) Programs for Exceptional Student Education	
<b>111</b> - Kindergarten and Grades 1, 2, and 3 with ESE Services	1.012
<b>112</b> - Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
<b>113</b> - Grades 9, 10, 11, and 12 with ESE Services	1.132
<b>254</b> - Support Level 4	3.948
<b>255</b> - Support Level 5	5.591
(3) <b>130</b> - English for Speakers of Other Languages	1.302
(4) <b>300</b> - Programs for grades 9-12 Vocational Education	1.187

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 9-12 Vocational Education Programs

\* Only Department of Juvenile Justice students and students who have completed credit through the Florida Virtual School 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 group 2 FTE. A cap of 423,154.37 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. This supplement is allocated to each eligible school that attained a state accountability performance grade of "C" or better for the 2002-03 school year. Districts with qualifying schools must levy the maximum discretionary operating levy in order to receive the supplement.

An additional value of 0.24 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 the subject examination. An Advanced International Certificate of Education student may also earn an additional 0.24 if they receive a score of 2 on a full-credit course exam or an additional 0.12 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 for each program.

$$\boxed{\text{FTE}} \times \boxed{\text{program cost factors}} = \boxed{\text{Weighted FTE}}$$

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.

$$\boxed{\text{weighted FTE}} \times \boxed{\text{Base Student Allocation}}$$

D

The base student allocation is determined annually by the Legislature. For the 2004-05 fiscal year, the base student allocation is \$3,670.26.



$$\boxed{\text{base student allocation}} \times \frac{\boxed{\text{District Cost Differential}}}{\text{E}} = \boxed{\text{BASE FUNDING}}$$

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) 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 DCD. 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 DCDs were established for 2004-05:

Alachua	0.9690	Levy	0.9452
Baker	0.9531	Liberty	0.9515
Bay	0.9486	Madison	0.9514
Bradford	0.9525	Manatee	0.9805
Brevard	0.9755	Marion	0.9543
Broward	1.0445	Martin	0.9862
Calhoun	0.9363	Monroe	1.0686
Charlotte	0.9587	Nassau	0.9632
Citrus	0.9389	Okaloosa	0.9517
Clay	0.9673	Okeechobee	0.9672
Collier	1.0240	Orange	0.9894
Columbia	0.9350	Osceola	0.9757
Miami-Dade	1.0445	Palm Beach	1.0468
DeSoto	0.9655	Pasco	0.9701
Dixie	0.9389	Pinellas	1.0110
Duval	0.9870	Polk	0.9710
Escambia	0.9507	Putnam	0.9489
Flagler	0.9618	St. Johns	0.9774
Franklin	0.9630	St. Lucie	0.9735
Gadsden	0.9621	Santa Rosa	0.9469
Gilchrist	0.9410	Sarasota	0.9951
Glades	0.9731	Seminole	0.9797
Gulf	0.9429	Sumter	0.9447
Hamilton	0.9238	Suwannee	0.9335
Hardee	0.9497	Taylor	0.9569
Hendry	0.9831	Union	0.9409
Hernando	0.9481	Volusia	0.9649
Highlands	0.9473	Wakulla	0.9701
Hillsborough	1.0015	Walton	0.9360
Holmes	0.9247	Washington	0.9280
Indian River	0.9696	Wash. Special	0.9280
Jackson	0.9306	FAMU	0.9887
Jefferson	0.9684	FAU	1.0468
Lafayette	0.9328	FSU - Broward	1.0445
Lake	0.9707	FSU – Leon	0.9887
Lee	0.9882	UF	0.9690
Leon	0.9887	Virtual School	1.0000

$$\boxed{\text{BASE FUNDING}} + \boxed{\text{Declining Enrollment Supplement}}$$

**F**

The declining enrollment supplement for 2004-05 is determined by comparing the unweighted FTE in 2004-05 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.

$$\boxed{\text{declining enrollment supplement}} + \boxed{\text{Sparsity Supplement}}$$

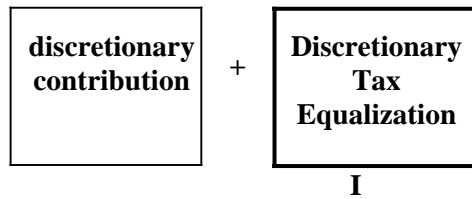
**G**

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.

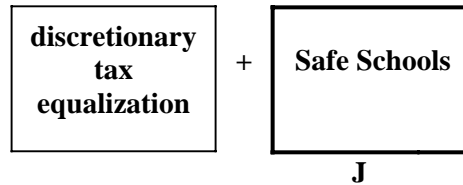
$$\boxed{\text{sparsity supplement}} + \boxed{\text{Discretionary Contribution}}$$

**H**

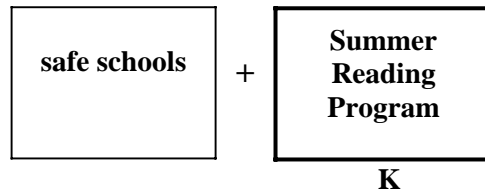
Developmental Research Schools (lab schools) and the Florida Virtual School are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue which is already allocated and used by the district in which the lab school is located. The Florida Virtual School discretionary contribution is calculated by multiplying the maximum allowable nonvoted discretionary millage for operations pursuant to 1011.71(1), F.S., by the value of 95 percent of the current year's taxable value for school purposes for the state; divide this product by the total full-time equivalent membership of the state; and multiply this quotient by the full-time equivalent membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.



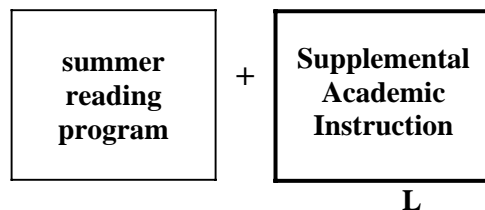
Districts that levy the discretionary 0.510 mills and an additional 0.250 mills (see current operating millage, item (2), page 3) will receive a supplement if the additional 0.250 mills raise less than \$50 per FTE. An amount will be provided to ensure that each district receives \$50 per FTE when combined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



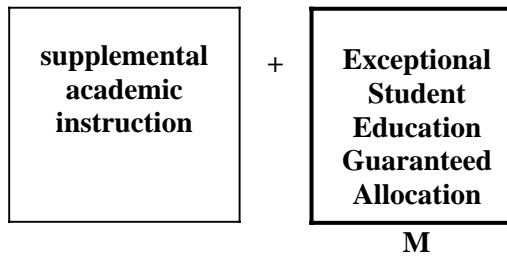
An amount of \$75,350,000 was appropriated for Safe Schools activities. The funds are to be allocated as follows: each district shall be guaranteed a minimum of \$30,000; from the remaining appropriation, 67 percent is based on the latest official Florida Crime Index provided by the Department of Law 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.



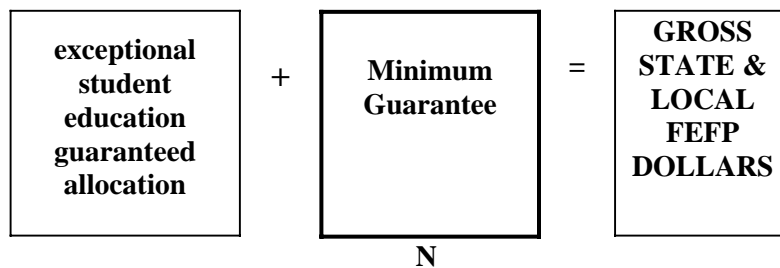
Funds in the amount of \$25,000,000 for the Summer Reading Program are provided to support and assist students who have not yet mastered the necessary skills for promotion or graduation. They are to be used by 3<sup>rd</sup> and 12<sup>th</sup> grade students and for students needing supplemental instruction during the 2004-05 school year to reduce the need for summer remedial programs. These funds are in addition to the annual recurring funds appropriated for Supplemental Academic Instruction and are allocated to all school districts based on FTE student enrollment.



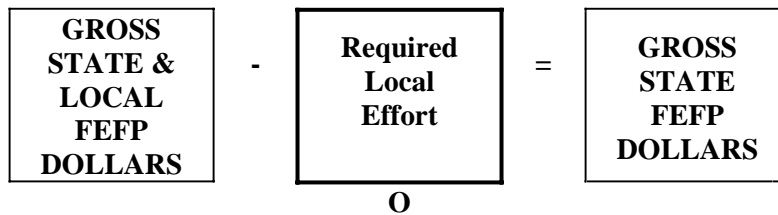
The Supplemental Academic Instruction (SAI) component provides funding of \$653,922,659 to be used "to help students gain at least a year of knowledge for each year in school." Supplemental academic strategies may include, but are not limited to: modified curriculum, reading instruction, after-school 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 SAI allocation shall be the amount shown in the legislative work papers for the 2004-05 appropriation for the FEFP and shall not be recalculated during the school year.



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 \$1,008,385,238 are not recalculated during the year.



The Minimum Guarantee Adjustment guarantees each district a 1.0 percent increase in potential funding for 2004-05 over 2003-04 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.



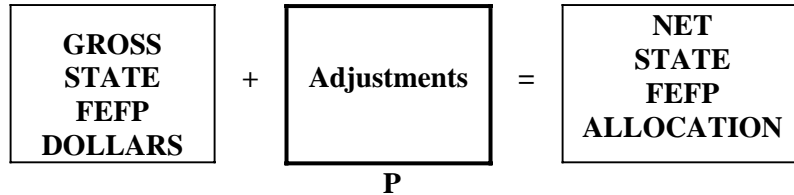
The district required local effort is subtracted from the state and local FEFP dollars. The amount of required local effort that each district must provide to participate in the FEFP is calculated as described in the following paragraphs.

Adjusted required local effort from ad valorem taxes for the current fiscal year was set in the Appropriations Act at \$5,599,518,131. Using the certified 2004 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 six districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.472 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

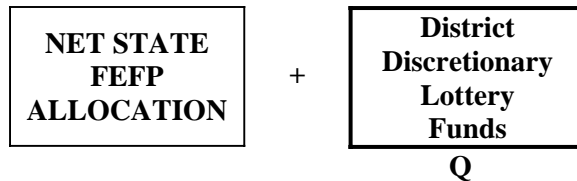
the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum 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.



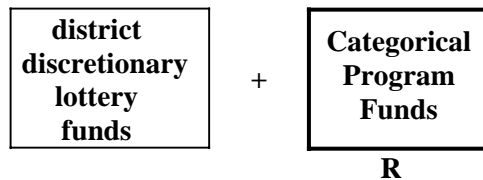
A provision is also added to authorize the Department of Education to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, full-time equivalent student membership errors, or allocation errors revealed in an audit 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 the minimum guarantee adjustment. This procedure preserves equalization in the distribution of available dollars.



An amount of \$263,449,842 was appropriated from the Educational Enhancement Trust Fund (Lottery) for school recognition funds and district discretionary 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.

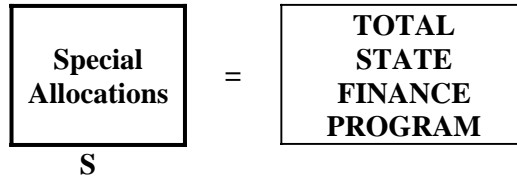
School boards must allocate at least \$10 per unweighted FTE student to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school. A portion of the money should be used for implementing the school improvement 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.



Categorical program funds are added to the FEFP allocation that 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. As a result of the approved amendment to Section 1, Article IX of the State Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to reach the class size maximums. The class size reduction allocation factors for the operating categorical are as follows: \$351.49 (PreK-3), \$335.69 (4-8), and \$336.49 (9-12). Capital outlay funds will be allocated according to Sections 1003.03 and 1011.685, Florida Statutes.

<u>Categorical</u>	<u>2004-05 Appropriation</u>
Comprehensive School Construction and Debt Service Public Education Capital Outlay (PECO) Formula Allocations:	
Construction Includes Development Research Schools (2 mil equivalent)	\$ 2,255,802
Remodeling, renovation, maintenance, repair, and site improvement	194,602,648
Special Facility Construction (Flagler, Gadsden, Glades, Hardee, Holmes, Levy, Jefferson and Washington)	71,374,645
Capital Outlay and Debt Service (estimate of flow through; funds not committed to debt service)	15,878,480
Charter Schools Facilities and Equipment	27,700,000
School Lunch Match/Breakfast Supplement	16,886,046
Class Size Reduction Allocation	978,825,375
Class Size Reduction Fixed Capital Outlay	100,000,000
Instructional Materials Formula Funds (includes \$15,000,000 for Library Media Materials and \$4,100,000 for science lab materials and supplies)	234,404,200
Public School Technology Formula Funds	49,914,766
Student Transportation	440,240,964
Teacher Training	36,000,000
Florida Teachers Lead	16,470,777



Special allocations are added to the FEFP allocation and categorical distributions to districts. For funding sources, please refer to the appropriations act ([http://election.dos.state.fl.us/laws/04laws/ch\\_2004-268.pdf](http://election.dos.state.fl.us/laws/04laws/ch_2004-268.pdf)) on the Florida Legislature website. Major allocations include the following:

<b><u>Special Allocations</u></b>	<b><u>2004-05 Appropriation</u></b>
Instructional Materials - Non-Formula	\$ 2,078,240
School and Instructional Enhancements	1,455,634
Exceptional Education	4,976,958
Excellent Teaching Program	67,748,649
Assistance to Low Performing Schools	5,500,000

## **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 2004-05 Second Calculation are included at the end of this publication.



## **WORKFORCE DEVELOPMENT EDUCATION FUND**

### **LEGAL AUTHORIZATION**

- Section 1011.80, F.S.
- Item 122B, Chapter 2004-268, Laws of Florida (2004-05 General Appropriations Act)

### **2004-05 APPROPRIATIONS**

School Districts: \$388,695,114

### **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 2004-05 was identified with a specific appropriation for each school district.

In calculating the Workforce Development Education Fund for 2004-05, 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.)

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

The General Appropriations Act provided that fees for Workforce Education programs may increase by up to 8.0 percent. The following fee schedule is provided for your use:

<b>Tuition Range Per Contact Hour</b>	<b>Tuition Range Per Credit Hour**</b>	
<b>Resident:</b> Vocational Certificate (PSAV) or Applied Technology Diploma*	\$1.38-1.49	\$ 41.40-\$44.70
<b>Additional Out of State Fee:</b>	\$4.12-4.45	\$123.60-133.50
<b>Full Cost:</b> Vocational Certificate (PSAV)	\$5.50-5.94	\$165.00-178.20
<b>Resident:</b> Adult General Education	\$.68-.73	\$20.40-21.90
<b>Additional Out of State Fee:</b>	\$2.05-2.21	\$61.50-66.30
<b>Full Cost:</b> Adult General Education	\$2.73-2.95	\$81.90-88.50

\*Applied Technology Diploma programs may be offered by community colleges as technical credit or college credit. When offered as college credit, college credit tuition applies.

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

### **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 1009.22(3)(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.

### **Tuition Statutes**

Statutes relating to fees were reorganized during the School Code Rewrite. The following are the current statutory references related to Workforce Fees:

- 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.

### **Resident Tuition**

Tuition for students who are residents should be established to align with the above schedule.

### **Nonresident Fees**

Section 1009.22, F.S., Workforce Development Postsecondary Student Fees, provides that “Except for otherwise provided in law, fees for students who are not residents for tuition purposes must offset the full cost of instruction.” Students who are not residents are responsible for paying the Tuition and the Out-of-State Fee, which totals the Full-Cost of Instruction.

### **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 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 tuition fee for resident students or 5 percent of the tuition and out-of-state fee for nonresident students. For additional information see Section 1009.22(6), F.S.

### **Technology Fee**

Section 1009.22(7), F.S., *permits* a Technology Fee, but restricts the fee to associate degree programs and courses.

### **Other Fees**

Section 1009.22(8) and (9), F.S., state:

(8) 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 community college boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Community college boards of trustees 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 tuition, out-of-state, financial aid, capital improvement, and technology fees, as authorized in this section, community college boards of trustees 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. . . .

### **Fee Exemptions**

Fee exemptions are defined in Section 1009.25, F.S.

**Fee Waivers**

School districts and 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.

**Differential Out-of-State Fee**

Section 1009.22(4), F.S., provides 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.

**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 1009.22(3)(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."

## **ADULT HANDICAPPED APPROPRIATIONS**

### **LEGAL AUTHORIZATION**

- Section 1011.80, F.S.
- Item 31A, Chapter 2004-268, Laws of Florida (2004-05 Appropriations Act)

### **2004-05 APPROPRIATIONS**

School Districts:	\$17,125,576
Community Colleges:	\$ 1,382,855

### **REQUIREMENTS FOR PARTICIPATION**

Funds appropriated will be distributed to community colleges and school districts for programs serving adults with disabilities. Programs that were funded in Fiscal Year 2003-04 will be eligible for continuation funding if the program has made satisfactory progress and the application reflects effective use of resources as defined by the Department of Education. The Department of Education has the authority to redistribute any funds due to unsatisfactory progress, ineffective use of resources, or discontinued programs. These funds are administered by Vocational Rehabilitation.

### **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 85, Chapter 2004-268, Laws of Florida (2004-05 Appropriations Act), and Chapter 1006, F.S.

**2004-05 STUDENT TRANSPORTATION APPROPRIATION** \$440,240,964

### **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 and in migrant and exceptional student programs below kindergarten 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), regardless of distance (does not apply to gifted students). K-12 students identified with Specific Learning Disabilities (SLD), Speech Impaired (SI), or Language Impaired (LI) who live less than two miles from their assigned school are eligible only if transportation services are required by the student's Individual Educational Plan (IEP). See page 5, Transported Membership, Category A for disabled student eligibility.
- (3) The student/parent or infant is enrolled in the Teenage Parent Program.
- (4) The student is enrolled in a stated funded (Individuals with Disabilities Education Act or Teenage Parent) prekindergarten program regardless of distance from home to school.
- (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 1011.68, 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, 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**



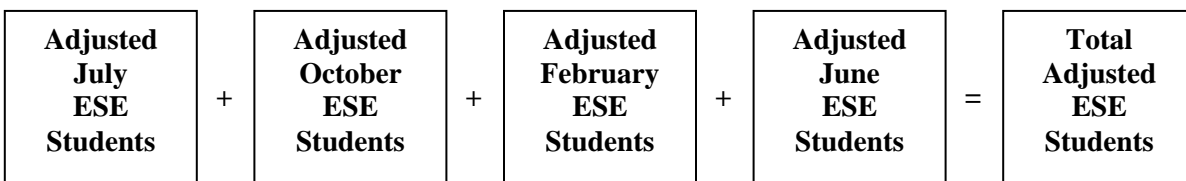
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



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**



The exceptional allocation student count is determined by applying an adjustment factor to the number of transported students 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.

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

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 FPLI, the district's ABO, and the district's Rurality Index. Each factor is designed to affect the base allocation by no more or less than ten percent.

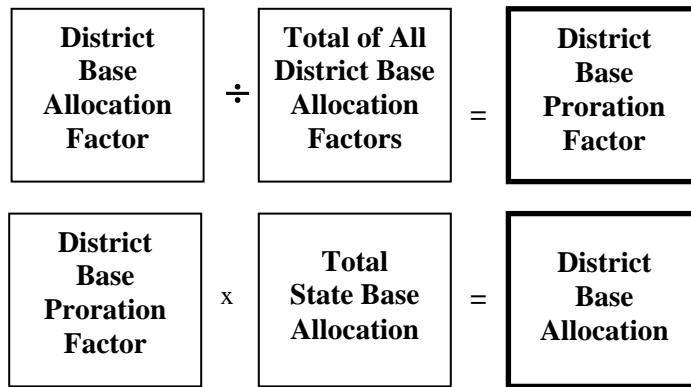
Using these major components, the amount of state transportation dollars for each school district is calculated as follows:

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

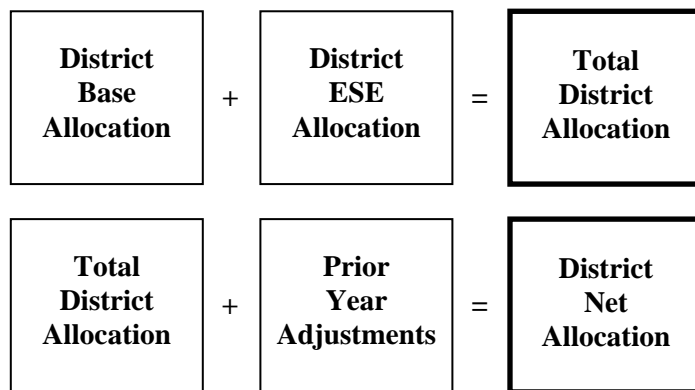
$$\begin{array}{|c|} \hline \text{Total} \\ \text{State} \\ \text{Transportation} \\ \text{Appropriation} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{Total of All} \\ \text{Districts} \\ \text{ESE} \\ \text{Allocations} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total} \\ \text{State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

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 Second, Third, 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  
 2004-05 FEFP SECOND CALCULATION  
 PK-12 Funding Summary, Page 1

District	Unweighted FTE	Weighted FTE Funded	\$3,670.26 X WFTE	District Cost Differential	Base FEFP Funding	Declining Enrollment Supplement	Sparsity Supplement	Discretionary Contribution
	-1-	-2- *	-3-	-4-	-5- **	-6-	-7-	-8-
1 Alachua	28,041.64	31,074.95	114,053,146	0.9690	110,517,498	610,914	0	0
2 Baker	4,604.49	4,838.72	17,759,360	0.9531	16,926,446	0	459,466	0
3 Bay	26,183.96	29,019.57	106,509,367	0.9486	101,034,786	0	0	0
4 Bradford	3,727.21	4,034.82	14,808,838	0.9525	14,105,418	0	575,636	0
5 Brevard	74,142.32	82,133.24	301,450,345	0.9755	294,064,812	0	0	0
6 Broward	274,851.04	304,877.55	1,118,979,877	1.0445	1,168,774,482	0	0	0
7 Calhoun	2,219.13	2,418.92	8,878,065	0.9363	8,312,532	0	1,008,277	0
8 Charlotte	18,310.39	19,802.19	72,679,186	0.9587	69,677,536	0	0	0
9 Citrus	15,393.98	16,710.80	61,332,981	0.9389	57,585,536	0	1,043,672	0
10 Clay	31,931.00	34,460.67	126,479,619	0.9673	122,343,735	0	0	0
11 Collier	41,873.35	47,239.23	173,380,256	1.0240	177,541,382	0	0	0
12 Columbia	9,919.20	10,651.40	39,093,407	0.9350	36,552,336	0	837,889	0
13 Miami-Dade	362,312.97	402,124.26	1,475,900,587	1.0445	1,541,578,163	6,378,787	0	0
14 DeSoto	5,142.00	5,512.33	20,231,684	0.9655	19,533,691	0	390,006	0
15 Dixie	2,114.40	2,308.97	8,474,520	0.9389	7,956,727	27,546	638,407	0
16 Duval	129,594.86	140,986.46	517,456,965	0.9870	510,730,024	0	0	0
17 Escambia	43,023.98	46,734.98	171,529,528	0.9507	163,073,122	193,374	0	0
18 Flagler	9,490.08	10,300.55	37,805,697	0.9618	36,361,519	0	0	0
19 Franklin	1,294.67	1,407.23	5,164,900	0.9630	4,973,799	34,050	136,939	0
20 Gadsden	6,286.73	6,872.17	25,222,651	0.9621	24,266,713	85,858	1,914,480	0
21 Gilchrist	2,794.57	3,089.03	11,337,543	0.9410	10,668,628	0	1,142,376	0
22 Glades	1,151.11	1,216.94	4,466,486	0.9731	4,346,338	0	498,477	0
23 Gulf	2,068.90	2,233.09	8,196,021	0.9429	7,728,028	81,175	700,410	0
24 Hamilton	1,967.25	2,148.55	7,885,737	0.9238	7,284,844	37,869	630,056	0
25 Hardee	5,125.75	5,480.54	20,115,007	0.9497	19,103,222	0	391,584	0
26 Hendry	7,529.52	8,126.55	29,826,551	0.9831	29,322,482	160,727	1,140,477	0
27 Hernando	20,440.28	22,019.77	80,818,281	0.9481	76,623,812	0	0	0
28 Highlands	11,719.94	12,873.20	47,247,991	0.9473	44,758,022	0	1,698,762	0
29 Hillsborough	184,786.72	204,744.14	751,464,227	1.0015	752,591,423	0	0	0
30 Holmes	3,288.48	3,462.94	12,709,890	0.9247	11,752,835	100,800	1,452,321	0
31 Indian River	16,963.34	18,537.27	68,036,601	0.9696	65,968,288	0	0	0
32 Jackson	6,857.11	7,698.19	28,254,359	0.9306	26,293,506	61,306	1,986,932	0
33 Jefferson	1,343.21	1,416.33	5,198,299	0.9684	5,034,033	128,942	535,320	0
34 Lafayette	1,010.82	1,078.19	3,957,238	0.9328	3,691,312	22,768	468,743	0
35 Lake	35,535.82	38,649.22	141,852,686	0.9707	137,696,402	0	0	0
36 Lee	69,377.21	77,183.50	283,283,513	0.9882	279,940,768	0	0	0
37 Leon	31,944.56	35,368.59	129,811,921	0.9887	128,345,046	0	0	0
38 Levy	6,010.51	6,584.38	24,166,387	0.9452	22,842,069	94,604	1,901,733	0
39 Liberty	1,455.57	1,761.81	6,466,301	0.9515	6,152,685	0	635,556	0
40 Madison	3,222.31	3,410.38	12,516,981	0.9514	11,908,656	0	603,225	0
41 Manatee	40,923.73	45,581.32	167,295,296	0.9805	164,033,038	0	0	0
42 Marion	40,274.79	44,438.42	163,100,555	0.9543	155,646,860	0	10,999	0
43 Martin	17,691.88	19,847.02	72,843,724	0.9862	71,838,481	0	0	0
44 Monroe	8,934.65	9,745.51	35,768,556	1.0686	38,222,279	4,918	0	0
45 Nassau	10,533.24	11,313.97	41,525,212	0.9632	39,997,084	0	1,631,855	0
46 Okaloosa	30,898.62	34,015.27	124,844,885	0.9517	118,814,877	0	0	0
47 Okeechobee	7,252.28	7,876.44	28,908,583	0.9672	27,960,381	0	10,999	0
48 Orange	170,854.84	194,152.12	712,588,760	0.9894	705,035,319	0	0	0
49 Osceola	46,513.38	51,856.06	190,325,223	0.9757	185,700,320	0	0	0
50 Palm Beach	173,520.37	192,948.09	708,169,657	1.0468	741,311,997	0	0	0
51 Pasco	58,892.64	64,772.05	237,730,264	0.9701	230,622,129	0	0	0
52 Pinellas	112,698.54	124,505.78	456,968,584	1.0110	461,995,238	0	0	0
53 Polk	85,803.00	92,689.13	340,193,206	0.9710	330,327,603	0	0	0
54 Putnam	11,742.10	12,906.98	47,371,972	0.9489	44,951,264	213,368	1,697,211	0
55 St. Johns	24,054.62	26,335.76	96,659,086	0.9774	94,474,591	0	0	0
56 St. Lucie	33,570.29	36,508.80	133,996,788	0.9735	130,445,873	0	0	0
57 Santa Rosa	24,119.55	25,907.83	95,088,472	0.9469	90,039,274	0	0	0
58 Sarasota	40,858.53	45,508.78	167,029,055	0.9951	166,210,613	0	0	0
59 Seminole	65,506.86	71,694.85	263,138,740	0.9797	257,797,024	0	0	0
60 Sumter	6,883.45	7,420.66	27,235,752	0.9447	25,729,615	0	1,196,847	0
61 Suwannee	5,580.00	5,931.32	21,769,487	0.9335	20,321,816	81,080	1,250,669	0
62 Taylor	3,184.58	3,386.10	12,427,867	0.9569	11,892,226	76,646	607,599	0
63 Union	2,105.63	2,251.06	8,261,975	0.9409	7,773,692	56,849	624,491	0
64 Volusia	65,305.85	72,543.15	266,252,222	0.9649	256,906,769	0	0	0
65 Wakulla	4,594.12	5,006.20	18,374,056	0.9701	17,824,672	30,815	477,700	0
66 Walton	6,377.94	6,707.38	24,617,829	0.9360	23,042,288	0	199,114	0
67 Washington	3,429.61	3,657.52	13,424,049	0.9280	12,457,517	0	1,187,473	0
68 Washington Special	576.34	646.02	2,371,061	0.9280	2,200,345	0	0	0
69 FAMU Lab School	540.00	563.78	2,069,219	0.9887	2,045,837	0	246,284	88,943
70 FAU Lab School	782.00	798.10	2,929,235	1.0468	3,066,323	0	0	243,437
71 FSU Lab - Broward	609.00	634.14	2,327,459	1.0445	2,431,031	10,060	0	123,840
72 FSU Lab - Leon	1,604.99	1,691.14	6,206,923	0.9887	6,136,785	0	574,246	264,358
73 UF Lab School	1,167.00	1,240.76	4,553,912	0.9690	4,412,741	0	504,768	171,794
74 Virtual School	2,692.18	3,029.31	11,118,355	1.0000	11,118,355	0	0	554,858
<b>Total</b>	<b>2,615,126.98</b>	<b>2,888,702.44</b>	<b>10,602,289,018</b>		<b>10,600,746,913</b>	<b>8,492,456</b>	<b>31,000,000</b>	<b>1,447,230</b>

\* 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).

District	Discretionary Tax Equalization	Safe Schools Allocation	Minimum Guarantee Adjustment	Supplemental Academic Instruction	Summer Reading Allocation	ESE Guaranteed Allocation	Gross State and Local FEFP
	-9-	-10-	-11-	-12-	-13-	-14-	-15-
1 Alachua	0	994,995	0	8,466,167	268,348	12,022,634	132,880,556
2 Baker	110,139	99,917	0	2,086,802	44,063	962,591	20,689,424
3 Bay	0	799,029	0	8,299,525	250,571	8,727,063	119,110,974
4 Bradford	43,944	105,207	0	1,310,922	35,668	1,686,222	17,863,017
5 Brevard	0	1,983,515	0	21,075,614	709,514	29,258,610	347,092,065
6 Broward	0	6,553,086	0	56,393,060	2,630,219	90,406,957	1,324,757,804
7 Calhoun	49,021	61,576	0	497,811	21,236	814,065	10,764,518
8 Charlotte	0	462,897	0	3,908,967	175,223	6,909,335	81,133,958
9 Citrus	0	336,405	0	3,618,080	147,315	7,248,286	69,979,294
10 Clay	72,803	577,328	0	9,260,089	305,567	11,894,173	144,453,695
11 Collier	0	947,623	0	7,709,526	400,712	19,168,003	205,767,246
12 Columbia	98,696	281,758	0	4,144,776	94,923	3,979,424	45,989,802
13 Miami-Dade	0	12,584,462	0	136,062,180	3,467,196	143,429,739	1,843,500,527
14 DeSoto	7,764	146,996	0	1,752,411	49,207	2,190,228	24,070,303
15 Dixie	11,460	85,176	0	480,091	20,234	966,766	10,186,407
16 Duval	0	4,139,798	0	31,333,875	1,240,173	50,074,629	597,518,499
17 Escambia	0	1,270,901	0	10,581,590	411,723	16,258,225	191,788,935
18 Flagler	0	191,663	0	1,452,982	90,816	3,380,326	41,477,306
19 Franklin	0	69,317	0	324,046	12,390	554,733	6,105,274
20 Gadsden	74,686	182,204	0	1,529,195	60,162	2,243,337	30,356,635
21 Gilchrist	44,350	77,900	0	578,894	26,743	1,060,339	13,599,230
22 Glades	0	58,238	0	251,777	11,016	409,832	5,575,678
23 Gulf	0	64,055	0	491,648	19,799	633,850	9,718,965
24 Hamilton	0	78,422	0	462,138	18,826	761,317	9,273,472
25 Hardee	0	135,461	0	1,152,504	49,051	1,923,136	22,754,958
26 Hendry	0	193,476	0	1,772,187	72,055	2,785,591	35,446,995
27 Hernando	0	556,893	0	4,346,027	195,606	7,387,499	89,109,837
28 Highlands	0	353,590	0	2,454,884	112,155	4,482,280	53,859,693
29 Hillsborough	0	5,890,328	0	37,446,652	1,768,338	76,486,133	874,182,874
30 Holmes	85,862	75,874	0	792,719	31,470	1,136,521	15,428,402
31 Indian River	0	444,614	0	3,201,381	162,333	6,603,168	76,379,784
32 Jackson	90,720	165,850	0	1,523,227	65,620	2,483,608	32,670,769
33 Jefferson	0	63,065	0	388,264	12,854	905,478	7,067,956
34 Lafayette	13,788	40,380	0	226,662	9,673	294,114	4,767,440
35 Lake	0	779,261	0	7,765,831	340,064	10,612,567	157,194,125
36 Lee	0	1,843,473	0	12,798,590	663,913	33,832,689	329,079,433
37 Leon	0	1,185,030	0	9,343,697	305,697	17,339,092	156,518,562
38 Levy	0	169,899	0	1,346,561	57,518	2,345,977	28,758,361
39 Liberty	41,862	48,632	0	261,179	13,929	589,699	7,743,542
40 Madison	52,556	122,330	0	934,595	30,836	1,798,546	15,450,744
41 Manatee	0	1,326,660	0	8,102,777	391,624	18,842,164	192,696,263
42 Marion	0	989,880	0	13,329,817	385,414	14,955,626	185,307,597
43 Martin	0	459,411	0	3,559,141	169,305	6,757,043	82,783,381
44 Monroe	0	396,643	0	1,936,400	85,501	3,498,441	44,144,182
45 Nassau	0	261,232	0	2,521,225	100,799	2,804,178	47,316,373
46 Okaloosa	0	612,509	0	9,054,856	295,688	11,522,203	140,300,133
47 Okeechobee	11,676	179,254	0	1,759,560	69,402	2,974,791	32,966,063
48 Orange	0	5,246,394	0	36,069,751	1,635,015	55,368,819	803,355,298
49 Osceola	0	996,785	0	9,132,219	445,115	13,324,704	209,599,143
50 Palm Beach	0	5,721,994	0	33,592,078	1,660,523	66,251,596	848,538,188
51 Pasco	0	1,387,050	0	17,177,349	563,580	26,676,762	276,426,870
52 Pinellas	0	3,821,683	0	24,178,285	1,078,482	51,149,850	542,223,538
53 Polk	0	2,229,746	0	21,613,890	821,102	33,720,287	388,712,628
54 Putnam	0	402,661	0	3,108,311	112,367	3,831,890	54,317,072
55 St. Johns	0	320,814	0	4,634,829	230,194	7,474,735	107,135,163
56 St. Lucie	0	871,077	0	6,820,550	321,255	13,610,363	152,069,118
57 Santa Rosa	0	403,238	0	8,355,559	230,815	8,598,931	107,627,817
58 Sarasota	0	1,199,782	0	7,814,505	391,001	21,166,707	196,782,608
59 Seminole	0	1,390,727	0	16,347,447	626,876	19,749,888	295,911,962
60 Sumter	0	174,155	0	1,330,575	65,872	2,667,845	31,164,909
61 Suwannee	64,337	159,872	0	1,497,273	53,398	1,243,036	24,671,481
62 Taylor	0	110,214	0	788,904	30,475	1,180,040	14,686,104
63 Union	64,180	57,529	0	539,463	20,150	613,087	9,749,441
64 Volusia	0	1,841,895	0	18,415,351	624,952	27,234,292	305,023,259
65 Wakulla	38,866	119,106	0	976,078	43,964	1,922,156	21,433,357
66 Walton	0	172,424	0	1,247,040	61,034	1,919,576	26,641,476
67 Washington	37,897	77,833	0	922,601	32,820	979,086	15,695,227
68 Washington Special	0	5,328	115,037	163,953	5,515	1,418,046	3,908,224
69 FAMU Lab School	27,000	34,992	0	249,152	5,168	50,218	2,747,594
70 FAU Lab School	39,100	37,230	0	147,769	7,483	39,501	3,580,843
71 FSU Lab - Broward	30,450	35,630	0	108,197	5,828	149,304	2,894,340
72 FSU Lab - Leon	80,250	44,839	0	281,806	15,359	359,515	7,757,158
73 UF Lab School	58,350	40,789	0	318,822	11,168	283,776	5,802,208
74 Virtual School	134,609	0	0	0	0	0	11,807,822
<b>Total</b>	<b>1,384,366</b>	<b>75,350,000</b>	<b>115,037</b>	<b>653,922,659</b>	<b>25,000,000</b>	<b>1,008,385,238</b>	<b>12,405,843,899</b>

District	Gross State and Local FEFP	Less: Required Local Effort	Gross State FEFP	Adjustment for Failed Contingency Item	Add: Prior Year Adjustments	Net State FEFP	Discretionary Lottery School Recognition Funds	Grand Total FEFP and Lottery
	-16-	-17-	-18-	-19-	-20-	-21-	-22- *	-23-
1 Alachua	132,880,556	44,510,506	88,370,050	0	0	88,370,050	3,089,047	91,459,097
2 Baker	20,689,424	2,618,238	18,071,186	0	0	18,071,186	499,881	18,571,067
3 Bay	119,110,974	47,807,450	71,303,524	0	0	71,303,524	3,228,147	74,531,671
4 Bradford	17,863,017	3,229,293	14,633,724	0	0	14,633,724	247,812	14,881,536
5 Brevard	347,092,065	132,288,775	214,803,290	0	0	214,803,290	9,583,822	224,387,112
6 Broward	1,324,757,804	589,488,731	735,269,073	0	0	735,269,073	24,934,487	760,203,560
7 Calhoun	10,764,518	1,450,857	9,313,661	0	0	9,313,661	219,748	9,533,409
8 Charlotte	81,133,958	69,656,577	11,477,381	0	0	11,477,381	1,738,363	13,215,744
9 Citrus	69,979,294	37,038,950	32,940,344	0	0	32,940,344	1,982,777	34,923,121
10 Clay	144,453,695	34,881,019	109,572,676	0	0	109,572,676	3,342,865	112,915,541
11 Collier	205,767,246	185,178,758	20,588,488	0	0	20,588,488	4,627,511	25,215,999
12 Columbia	45,989,802	8,790,864	37,198,938	0	0	37,198,938	684,980	37,883,918
13 Miami-Dade	1,843,500,527	770,193,135	1,073,307,392	(150,000)	0	1,073,157,392	33,181,712	1,106,339,104
14 DeSoto	24,070,303	5,679,183	18,391,120	0	0	18,391,120	231,283	18,622,403
15 Dixie	10,186,407	1,980,046	8,206,361	0	0	8,206,361	203,188	8,409,549
16 Duval	597,518,499	207,067,930	390,450,569	0	0	390,450,569	12,595,509	403,046,078
17 Escambia	191,788,935	59,437,830	132,351,105	0	0	132,351,105	3,965,599	136,316,704
18 Flagler	41,477,306	31,033,179	10,444,127	0	0	10,444,127	960,316	11,404,443
19 Franklin	6,105,274	5,493,792	611,482	0	0	611,482	142,783	754,265
20 Gadsden	30,356,635	5,136,842	25,219,793	0	0	25,219,793	609,422	25,829,215
21 Gilchrist	13,599,230	2,173,969	11,425,261	0	0	11,425,261	316,395	11,741,656
22 Glades	5,575,678	2,407,366	3,168,312	0	0	3,168,312	51,462	3,219,774
23 Gulf	9,718,965	8,683,106	1,035,859	0	0	1,035,859	188,911	1,224,770
24 Hamilton	9,273,472	2,794,887	6,478,585	0	0	6,478,585	153,120	6,631,705
25 Hardee	22,754,958	7,171,312	15,583,646	0	0	15,583,646	475,333	16,058,979
26 Hendry	35,446,995	8,868,522	26,578,473	0	0	26,578,473	749,194	27,327,667
27 Hernando	89,109,837	32,004,989	57,104,848	0	0	57,104,848	1,904,493	59,009,341
28 Highlands	53,859,693	19,029,595	34,830,098	0	0	34,830,098	1,019,965	35,850,063
29 Hillsborough	874,182,874	291,722,542	582,460,332	0	0	582,460,332	18,184,178	600,644,510
30 Holmes	15,428,402	1,763,503	13,664,899	0	0	13,664,899	325,180	13,990,079
31 Indian River	76,379,784	62,909,632	13,470,152	0	0	13,470,152	1,445,017	14,915,169
32 Jackson	32,670,769	5,519,153	27,151,616	0	0	27,151,616	781,028	27,932,644
33 Jefferson	7,067,956	2,020,317	5,047,639	0	0	5,047,639	156,949	5,204,588
34 Lafayette	4,767,440	813,826	3,953,614	0	0	3,953,614	43,706	3,997,320
35 Lake	157,194,125	59,629,348	97,564,777	0	0	97,564,777	3,145,088	100,709,865
36 Lee	329,079,433	260,681,654	68,397,779	0	0	68,397,779	6,549,854	74,947,633
37 Leon	156,518,562	58,641,202	97,877,360	0	0	97,877,360	3,895,837	101,773,197
38 Levy	28,758,361	7,162,288	21,596,073	0	0	21,596,073	538,806	22,134,879
39 Liberty	7,743,542	693,011	7,050,531	0	0	7,050,531	182,964	7,233,495
40 Madison	15,450,744	2,545,702	12,905,042	0	0	12,905,042	224,527	13,129,569
41 Manatee	192,696,263	108,437,539	84,258,724	0	0	84,258,724	3,664,406	87,923,130
42 Marion	185,307,597	58,877,392	126,430,205	0	0	126,430,205	4,170,727	130,600,932
43 Martin	82,783,381	74,506,577	8,276,804	0	0	8,276,804	2,169,626	10,446,430
44 Monroe	44,144,182	39,729,595	4,414,587	0	0	4,414,587	1,202,510	5,617,097
45 Nassau	47,316,373	26,845,996	20,470,377	0	0	20,470,377	963,046	21,433,423
46 Okaloosa	140,300,133	58,357,638	81,942,495	0	0	81,942,495	4,059,335	86,001,830
47 Okeechobee	32,966,063	7,714,668	25,251,395	0	0	25,251,395	461,419	25,712,814
48 Orange	803,355,298	345,626,495	457,728,803	0	0	457,728,803	17,967,895	475,696,698
49 Osceola	209,599,143	71,953,910	137,645,233	0	0	137,645,233	3,851,790	141,497,023
50 Palm Beach	848,538,188	589,524,841	259,013,347	0	0	259,013,347	18,464,883	277,478,230
51 Pasco	276,426,870	82,623,346	193,803,524	0	0	193,803,524	9,598,965	199,762,489
52 Pinellas	542,223,538	287,301,943	254,921,595	0	0	254,921,595	11,919,427	266,841,022
53 Polk	388,712,628	107,457,898	281,254,730	0	0	281,254,730	8,361,618	289,616,348
54 Putnam	54,317,072	14,821,371	39,495,701	0	0	39,495,701	1,098,397	40,594,098
55 St. Johns	107,135,163	73,434,427	33,700,736	0	0	33,700,736	2,836,642	36,537,378
56 St. Lucie	152,069,118	70,771,894	81,297,224	0	0	81,297,224	3,177,339	84,474,563
57 Santa Rosa	107,627,817	32,848,487	74,779,330	0	0	74,779,330	2,832,097	77,611,427
58 Sarasota	196,782,608	177,116,437	19,666,171	0	0	19,666,171	4,410,962	24,077,133
59 Seminole	295,911,962	110,786,555	185,125,407	0	0	185,125,407	7,676,242	192,801,649
60 Sumter	31,164,909	12,619,723	18,545,186	0	0	18,545,186	606,515	19,151,701
61 Suwannee	24,671,481	4,869,904	19,801,577	0	0	19,801,577	462,908	20,264,485
62 Taylor	14,686,104	4,214,116	10,471,988	0	0	10,471,988	294,662	10,766,650
63 Union	9,749,441	916,551	8,832,890	0	0	8,832,890	301,548	9,134,438
64 Volusia	305,023,259	127,255,884	177,767,375	0	0	177,767,375	7,910,121	185,677,496
65 Wakulla	21,433,357	4,304,295	17,129,062	0	0	17,129,062	517,192	17,646,254
66 Walton	26,641,476	23,978,616	2,662,860	0	0	2,662,860	702,423	3,365,283
67 Washington	15,695,227	2,755,420	12,939,807	0	0	12,939,807	342,820	13,282,627
68 Washington Special	3,908,224	0	3,908,224	0	0	3,908,224	26,053	3,934,277
69 FAMU Lab School	2,747,594	0	2,747,594	0	0	2,747,594	24,223	2,771,817
70 FAU Lab School	3,580,843	0	3,580,843	0	0	3,580,843	86,129	3,666,972
71 FSU Lab - Broward	2,894,340	0	2,894,340	0	0	2,894,340	28,784	2,923,124
72 FSU Lab - Leon	7,757,158	0	7,757,158	0	0	7,757,158	221,119	7,978,277
73 UF Lab School	5,802,208	0	5,802,208	0	0	5,802,208	168,259	5,970,467
74 Virtual School	11,807,822	0	11,807,822	0	0	11,807,822	108,501	11,916,323
<b>Total</b>	<b>12,405,843,899</b>	<b>5,599,849,397</b>	<b>6,805,994,502</b>	<b>(150,000)</b>	<b>0</b>	<b>6,805,844,502</b>	<b>263,449,842</b>	<b>7,069,294,344</b>

\* Distributed under revenue code 3344 for Discretionary Lottery and revenue code 3361 for School Recognition. Not considered FEFP for reporting and funds distribution.