

2005-06

FUNDING FOR FLORIDA SCHOOL

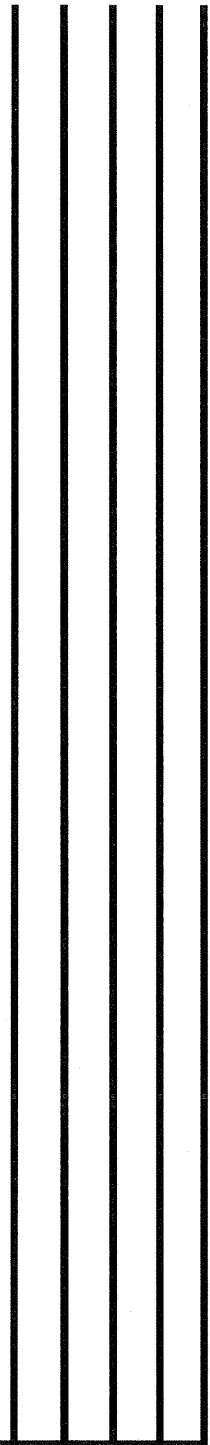
DISTRICTS



Florida Department of Education

STATISTICAL REPORT

EIAS Series 2005-06



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.

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OVERVIEW OF PUBLIC SCHOOL FUNDING

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

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

The FEFP is the primary mechanism for funding the operating costs of public schools. As noted herein, there are other sources of funding; however, the FEFP is the finance program's foundation. The key feature of the FEFP is to base financial support for education upon the individual student participating in a particular educational program rather than upon the numbers of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded educational programs by cost factors to obtain weighted FTEs. Weighted FTEs are then multiplied by a base student allocation and by a district cost differential in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and Exceptional Student Education Guaranteed Allocation. These allocations 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 his or her 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 FTE 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 nonprofit 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 2003-04 received 45.01 percent of their financial support from state sources, 44.57 percent from local sources (including the Required Local Effort portion of the FEFP), and 10.42 percent from federal sources.

State Support – Funds for state support to school districts are provided primarily by legislative appropriations. The major portion of state support is distributed under the provisions of the FEFP. State funds appropriated to finance the 2005-06 FEFP total \$6,723,517,106. An appropriation of \$6,651,330,138 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, \$146,240,454; and School Recognition Program, \$117,209,388; and Class Size Reduction, \$75,718,007. 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. In 2005-06 major programs and allocations include Instructional Materials, Student Transportation, Public School Technology, Florida Teachers Lead Program, Teacher Training, and Class Size Reduction Allocation.

The provision of capital outlay funds to the districts is authorized 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 are generally dedicated to payment of debt service on revenue bonds issued for facilities construction.

Other minor state sources include receipts from 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 \$6,262,823,920 as adjusted required local effort for 2005-06. 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. No 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 2005 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 13, 2005. Certifications for 59 of 67 districts varied from 5.501 mills to 4.876 mills due to the use of assessment ratios. The state average was 5.239 mills. The 90 percent limitation reduced the required local effort of eight districts (Charlotte, Collier, Franklin, Gulf, Martin, Monroe, Sarasota, and Walton) to 4.686, 3.388, 1.686, 3.487, 4.681, 1.831, 4.254, and 2.00 mills, 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 projects. Construction and remodeling projects must be consistent with the district’s educational plant survey, which is a study of present educational facilities and a projection of future facilities needs. This tax may be used for projects associated with new or existing sites; for 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 other service-related vehicles necessary for the maintenance and operation of educational facilities. Payments for lease-purchase agreements for educational facilities and sites (pursuant to Section 1003.02(1)(f) or Section 1013.15(2), F.S.) are authorized in an amount not to exceed three-fourths of the proceeds of the millage levied under this authority. Proceeds may also be used for the repayment of loans authorized under Sections 1011.14 and 1011.15, F.S. The revenues may also be used to pay costs directly related to complying with state and federal environmental regulations governing school facilities. The payment of costs related to leasing relocatable educational facilities and renting or leasing educational facilities and sites pursuant to Section 1013.15(2), F.S., is currently allowable. (Violation of these expenditure provisions will result in an equal reduction of FEFP funds in the year following the audit citation.)
- (2) Current operation – The Legislature set the maximum discretionary current operating millage for 2005-06 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 \$100 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, FAC).

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. (Determination of 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 shall 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 that 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 is the amount that would have been raised by the discretionary levy of 0.510 mills. For 2005-06 the contribution for discretionary millage is \$1,954,384.

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 2005-70, Laws of Florida (2005-06 General Appropriations Act)

2005-06 FEFP APPROPRIATION \$6,723,517,106

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. Upon written application, the State Board may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel and require no 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 those 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:

FTE Students	×	Program Cost Factors	=	Weighted FTE Students
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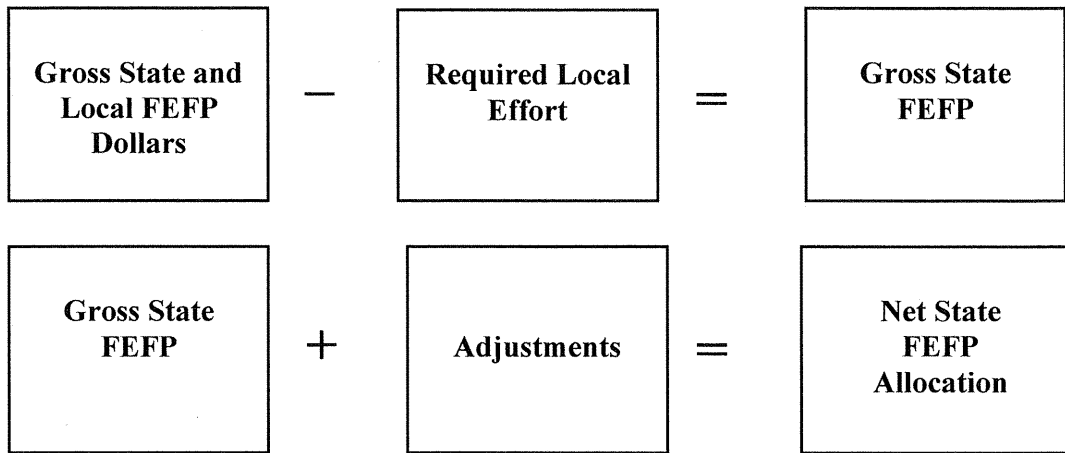
Weighted FTE Students	×	Base Student Allocation (BSA)	×	District Cost Differential (DCD)	=	Base Funding
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Base Funding	+	Declining Enrollment Supplement	+	Sparsity Supplement	+	Discretionary Contribution	+
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Discretionary Tax Equalization	+	0.51 Mills Discretionary Compression	+	Safe Schools	+	Reading Program	+
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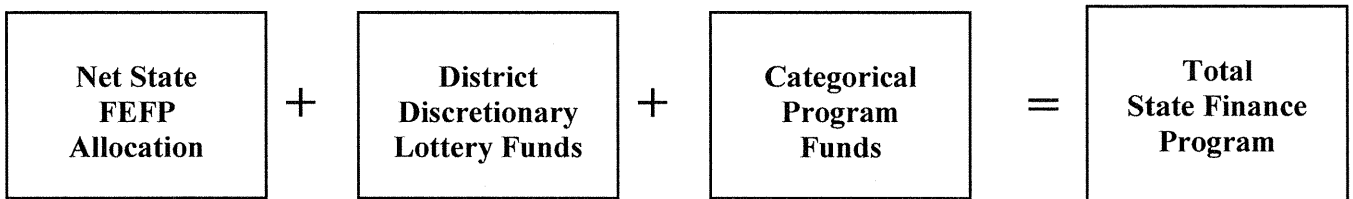
Supplemental Academic Instruction	+	ESE Guaranteed Allocation	+	Minimum Guarantee	=	Gross State and Local FEFP Dollars
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The Net State FEFP Allocation for the support of public school education is derived from Gross State and Local FEFP Dollars in the following manner:



The required local effort is subtracted from the Gross State and Local FEFP dollars resulting in the Gross State FEFP. Adjustments, whether positive or negative, are then added to give 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:



The District Discretionary Lottery Funds, the Categorical Program Funds, and any Special Allocations 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.

The last section of this document presents the 2005-06 Second Calculation as an example of how the FEFP formula is used.

FTE Students

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 pages. 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 using 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 in a career education program one period per day for the year and in membership in the basic program for the remainder of the day, the calculation is as follows:

Career education program	
50 minutes x 180 days ÷ 60 minutes	150 hours
Grade 12 student, standard school, full-time membership 900 hours	1.0000 FTE
Career education FTE (150 hours ÷ 900 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 (career education) 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 Exceptional Student Education (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.

To calculate 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 considered 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, it 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.

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.

Dual enrollment is the enrollment of an eligible secondary student in a postsecondary course at a public or eligible nonpublic community college, university, or career 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 career certificate, or an associate or baccalaureate degree. Career 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 career 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 home school while dually enrolled elsewhere. Each of these forms of dual enrollment is included in the calculation of full-time equivalent students. Legislation introduced in 2005-06 states that each semester of instruction that is eligible for high school and postsecondary credit shall be reported by school districts as 75 membership hours for FTE calculation.

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 career education courses shall be counted as basic grades 6-8. Only students in grades 9-12 enrolled in career education 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), FAC, provides that during the year at least four full-time equivalent student membership surveys be 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 Commissioner has established four surveys for the 2005-06 school year and these surveys are scheduled for July 11-15, 2005; October 10-14, 2005; February 6-10, 2006; and June 12-16, 2006.

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. Consistent with the rules of the State Board of Education, district school boards are required to request alternate FTE surveys for DJJ programs experiencing fluctuations in student enrollment.

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.

Program Cost Factors and Weighted FTE

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 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." This calculation "weights" the FTE to reflect the relative costs of the programs as represented by the program cost factors. Program cost factors established for use in 2005-06 are as follows:

	2005-06 Cost Factors
(1) Basic Programs	
101 - Kindergarten and Grades 1, 2, and 3	1.018
102 - Grades 4, 5, 6, 7, and 8	1.000
103 - Grades 9, 10, 11, and 12	1.113

(2)	Programs for Exceptional Student Education	
	111 - Kindergarten and Grades 1, 2, and 3 with ESE Services	1.018
	112 - Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
	113 - Grades 9, 10, 11, and 12 with ESE Services	1.113
	254 - Support Level 4	3.818
	255 - Support Level 5	5.190
(3)	130 - English for Speakers of Other Languages	1.318
(4)	300 - Programs for Grades 9-12 Career Education	1.193

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 Career 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.

Weighted FTE Cap

Program Group 2 has an enrollment ceiling (cap) that 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 416,248.80 weighted FTE was set for Group 2 for the 2005-06 fiscal year.

Additional Weighted FTE

Supplemental funding was provided for districts that have less than 10,000 FTE and fewer than three 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 three 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 that 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 most recent school grade. 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 he or she receives a score of "E" on a full-credit course exam or an additional 0.12 FTE if he or she is enrolled in a half-credit class and earns a score of "E" 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.

Advanced Placement, International Baccalaureate, and Advanced International Certificate of Education Bonuses

Sections 1011.62(1)(l), (m), and (n), F.S., require districts to distribute bonuses to certain classroom teachers. These teachers and bonuses are as follows:

1. International Baccalaureate – A bonus is earned in the amount of \$50 for each student taught by an International Baccalaureate teacher in each International Baccalaureate course who receives a score of four or higher on the International Baccalaureate examination. An additional bonus of \$500 is earned by the International Baccalaureate teacher in a school designated with a performance grade category "D" or "F" who has at least one student scoring four or higher on the International Baccalaureate examination.
2. Advanced International Certificate of Education – A teacher earns a bonus in the amount of \$50 for each student in the full-credit Advanced International Certificate of Education course who receives a score of "E" 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 "E" 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 with a performance grade category "D" or "F" who have at least one student passing the subject examination in that class. The maximum additional bonus in a given school year for those who teach half-credit classes only is \$500.
3. Advanced Placement – A bonus is earned in the amount of \$50 for each student taught by a teacher in each Advanced Placement course who receives a score of three 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 with a performance grade category "D" or "F" who has at least one student scoring three or higher on the College Board Advanced Placement Examination.

These bonuses may not exceed \$2,000 for each program for an individual teacher.

Base Student Allocation

The base student allocation is determined annually by the Legislature. For the 2005-06 fiscal year, the base student allocation is \$3,742.42.

District Cost Differential

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 three. The result is multiplied by 0.800, 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 on districts of sudden changes in the index.

The following DCDs were established for 2005-06:

Alachua	0.9762	Levy	0.9501
Baker	0.9659	Liberty	0.9537
Bay	0.9498	Madison	0.9482
Brevard	0.9804	Marion	0.9604
Broward	1.0374	Martin	0.9897
Calhoun	0.9386	Monroe	1.0487
Charlotte	0.9603	Nassau	0.9788
Citrus	0.9422	Okaloosa	0.9561
Clay	0.9798	Okeechobee	0.9659
Collier	1.0330	Orange	0.9987
Columbia	0.9402	Osceola	0.9823
Miami-Dade	1.0310	Palm Beach	1.0372
DeSoto	0.9675	Pasco	0.9789
Dixie	0.9388	Pinellas	1.0068
Duval	1.0014	Polk	0.9801
Escambia	0.9534	Putnam	0.9547
Flagler	0.9569	St. Johns	0.9818
Franklin	0.9535	St. Lucie	0.9766
Gadsden	0.9686	Santa Rosa	0.9514
Gilchrist	0.9471	Sarasota	0.9910
Glades	0.9732	Seminole	0.9907
Gulf	0.9352	Sumter	0.9530
Hamilton	0.9266	Suwannee	0.9337
Hardee	0.9530	Taylor	0.9520
Hendry	0.9858	Union	0.9538
Hernando	0.9585	Volusia	0.9647
Highlands	0.9462	Wakulla	0.9739
Hillsborough	1.0047	Walton	0.9327
Holmes	0.9160	Washington	0.9240
Indian River	0.9738	Wash. Special	0.9240
Jackson	0.9354	FAMU	0.9953
Jefferson	0.9718	FAU	1.0372
Lafayette	0.9330	FSU - Broward	1.0374
Lake	0.9775	FSU – Leon	0.9953
Lee	0.9943	UF	0.9762
Leon	0.9953	Virtual School	1.0000

Declining Enrollment Supplement

The declining enrollment supplement is determined by comparing the unweighted FTE for the current year 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 base funding per unweighted FTE. This amount is the declining enrollment supplement for the district.

Sparsity Supplement

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 \$35,000,000 statewide for the 2005-06 fiscal year.

Discretionary Contribution

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 that 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; dividing this product by the total full-time equivalent membership of the state; and multiplying 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.

Discretionary Tax Equalization

Districts that levy the discretionary 0.510 mills and an additional 0.250 mills (see discussion of current operating millage, item (2), page 3) will receive a supplement if the additional 0.250 mills raise less than \$100 per FTE. An amount will be provided to ensure that each district receives \$100 per FTE when combined with the amount raised by the 0.250 mills.

0.51 Mills Discretionary Compression

In addition, if a school board's 0.510 mill levy provides funds per unweighted FTE that are less than \$200, the school district shall receive an amount which, when added to the funds generated by the district's 0.510 mill levy, is equivalent to \$200.

Safe Schools

An amount of \$75,350,000 was appropriated for Safe Schools activities for the 2005-06 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$50,000. From the remaining appropriation, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe Schools activities include: (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. 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.

Reading Program

Funds in the amount of \$89,000,000 for the Reading Program for the 2005-06 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$50,000 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the state total K-12 base funding. By July 1, 2005, all districts should have submitted a plan prescribed by the Just Read, Florida! Office. Approval of this plan is required before funds can be released.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component provides funding of \$670,341,490 for the 2005-06 fiscal year. The primary purpose of this allocation is to provide supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored a Level I on the FCAT. Each district's SAI allocation shall be the amount shown in the legislative work papers for the 2005-06 appropriation for the FEFP and shall not be recalculated during the school year.

Exceptional Student Education Guaranteed Allocation

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. This allocation provides for the additional services needed for these students. District allocations from the appropriation of \$1,030,409,927 for the 2005-06 fiscal year are not recalculated during the year.

Minimum Guarantee

The Minimum Guarantee Adjustment guarantees each district a 1.0 percent increase in potential funding for 2005-06 over 2004-05 funding on an unweighted FTE K-12 student basis. The calculation includes state FEFP programs, major categorical funds, required local effort proceeds, discretionary lottery, and actual discretionary tax proceeds. School recognition is not included in this calculation.

Required Local Effort

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 General Appropriations Act at \$6,262,823,920. Using the certified 2005 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 in the discussion about local support on page 2, the certified millage rates of eight districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.239 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 overview, 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.

Adjustments

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.

District Discretionary Lottery Funds

An amount of \$263,449,842 was appropriated from the Educational Enhancement Trust Fund (Lottery) for school recognition funds and district discretionary lottery funds for the 2005-06 fiscal year 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.

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

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 Article IX, Section 1, 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 2005-06 fiscal year for the operating categorical program are as follows: \$539.94 (PreK-3), \$515.45 (4-8), and \$516.90 (9-12).

Categorical	2005-06 Appropriation
Class Size Reduction	\$978,825,375
Instructional Materials (includes \$15,000, for Library Media Materials and \$4,100,000 for Science Lab Materials)	247,999,489
Public School Technology	49,914,766
Student Transportation	451,431,961
Teacher Training	18,000,000
Florida Teachers Lead	17,877,200

FEFP CALCULATION SCHEDULE

The FEFP is calculated five times throughout the year to arrive at each year's final 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. District 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. (District current year July and October and prior year June FTE amounts 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 FTE and estimated June FTE 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 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 2005-06 Second Calculation are included at the end of this publication.

PUBLIC EDUCATION AND CAPITAL OUTLAY (PECO) FUNDS

BACKGROUND

Pursuant to Article XII, Section 9, of the Florida Constitution, PECO funds are derived from the tax on gross receipts (utilities) and may be appropriated as cash or as bond proceeds. All school districts, community colleges, and state universities receive PECO funds to construct new facilities or to perform maintenance and repair on existing facilities.

New School Construction (Survey of Recommended Needs)

Each year, Florida public school districts complete a capital improvement survey identifying the need for construction of new educational facilities as well as major additions, renovations, or repairs necessary to extend the usable life of buildings. Each public school district has local control over how funds are used to meet public school facility needs.

Legal Authorization

Section 1013.64(3), F.S.

Appropriations

FY 2004-05: \$2,255,802

FY 2005-06: \$113,345,571

Maintenance, Repair, and Renovation

School districts receive a portion of PECO funds for remodeling, renovation, maintenance, repairs, and site improvements for existing satisfactory facilities. These funds assist school districts in expanding or upgrading educational plants to prolong the useful life of the facilities. Charter schools meeting the criteria in Section 1013.62, F.S., also receive PECO funds for maintenance, repair, and renovation.

Legal Authorization

Section 1013.64(1), F.S.

Appropriations

FY 2004-05: \$194,602,648 (\$27.7 million appropriated to charter schools)

FY 2005-06: \$148,889,804 (\$27.7 million appropriated to charter schools)

Special Facilities

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The Special Facilities Construction Committee must approve the project and the school district must adopt a resolution committing all available revenue for a three-year period.

Legal Authorization

Section 1013.64(2), F.S.

Appropriations

FY 2004-05: \$71,374,645

FY 2005-06: \$54,970,000

CAPITAL OUTLAY AND DEBT SERVICE (CO & DS) FUNDS

Background

Pursuant to Article XII, Section 9(d), of the Florida Constitution, the first proceeds from the tax on motor vehicle licenses are available to school districts and community colleges for capital outlay purposes. The number of instructional units determines the annual allocation of CO & DS funds for each school district and community college. A school district or community college may elect to bond its allocation or receive the funds as cash (commonly referred to as "flow-through").

Legal Authorization

Article XII, Section 9(d), Florida Constitution

Appropriations (of "flow-through" – both school districts and community colleges)

FY 2004-05: \$30,000,000

FY 2005-06: \$30,000,000

CLASSROOMS FOR KIDS FUNDS

Background

Commonly referred to as "class size reduction," the Classrooms for Kids Program implements the fixed capital outlay needs associated with the constitutional amendment to reduce student class sizes. By 2010-11, core curricula class sizes must be reduced to the following limits:

- 18 in prekindergarden through grade 3;
- 22 in grades 4 through 8; and
- 25 in grades 9 through 12.

A school district may only use Classrooms for Kids funds to construct, renovate, remodel, or repair educational facilities that are in excess of projects identified in a district's 5-year work program adopted prior to March 15, 2003.

Legal Authority

Article IX, Section I, Florida Constitution
Section 1013.735, F.S.

Appropriations

FY 2003-04: \$600,000,000

FY 2004-05: \$100,000,000

FY 2005-06: \$83,400,000

**FUNDS FOR FOOD AND NUTRITION MANAGEMENT
SCHOOL LUNCH MATCH, BREAKFAST SUPPLEMENT,
AND CAFETERIA INSPECTIONS**

Overview

The school lunch matching funds are a requirement established annually by Congress and are a required state effort in order to participate in the United States Department of Agriculture National School Lunch Program.

The breakfast allocation is outlined in Section 1006.06, F.S., and helps school districts offset the cost of serving nutritious breakfast meals to students in recognition of the importance of eating breakfast and its effect on a child's ability to learn.

Cafeteria inspection funds are used to help offset the cost to the school districts for the required annual inspections of all school district cafeterias by the county health departments.

Requirement for Participation

Funds appropriated must be used for the delivery of school lunch and school breakfast programs by school districts and provides for a prorated reimbursement for school cafeteria inspections. These funds shall not be used for any other purpose. Through the annual Coordinated Review Effort process, all program sponsors are reviewed and evaluated on a regular basis to ensure that the highest levels of services are provided and guidelines are followed. The Department of Education has the authority to redistribute any funds due to unsatisfactory progress, ineffective use of resources, or discontinued programs.

How Funds Are Disbursed

Funds are distributed to districts with an approved application for school lunch and school breakfast programs. Total school cafeteria inspection funds are prorated to school districts that have submitted invoices for their costs.

Legal Authorization

Section 1006.06, F.S.

7 CFR 210

7 CFR 220

Chapter 2005-70, Item 105, Laws of Florida (2005-06 General Appropriations Act)

2005-06 Appropriations

Lunch Matching Requirement	\$8,920,391
Breakfast Allocation	\$7,591,030
Cafeteria Inspections	\$374,625
Total	\$16,886,046

WORKFORCE DEVELOPMENT EDUCATION FUND

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 programs, technical degree programs, apprenticeship programs, and continuing workforce education programs.

Distributing State Dollars

The distribution of funds for 2005-06 was identified with a specific appropriation for each school district.

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.

Legal Authorization

Section 1011.80, F.S.

Chapter 2005-70, Item 116, Laws of Florida (2005-06 General Appropriations Act)

Appropriations

FY 2005-06: \$393,695,114

ADULT FEES

The General Appropriations Act provided that tuition fees for Workforce Education programs at school districts must increase by 5.0 percent. The following fee schedule is provided for your use:

Tuition Range Per Contact Hour	TuitionRange Per Contact Hour**
<i>Resident:</i> Vocational Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma*	\$1.52 – 1.63
<i>Additional Out of State Fee:</i>	\$4.55 – 4.88
<i>Full Cost:</i> Vocational Certificate (PSAV)	\$6.07 – 6.51
<i>Resident:</i> Adult General Education	\$0.75 – 0.81
<i>Additional Out of State Fee:</i>	\$2.26 – 2.43
<i>Full Cost:</i> Adult General Education	\$3.01 – 3.24

*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 responsibility 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

The following statutes refer to workforce fees:

- Section 1009.22, F.S. - Workforce Education Postsecondary Student Fees.
- Section 1009.25, F.S. - Fee exemptions.
- Section 1009.26, F.S. - Fee waivers.
- Section 1009.27, F.S. - Deferral of fees.

Resident Tuition

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

Nonresident Fees

Section 1009.22(3)(a), F.S., provides that, "Except as otherwise provided by 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 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 permitted to collect a separate capital improvement fee for capital improvements, technology enhancements, or equipping buildings that 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, subsections (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 the 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 eight 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

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 2004-05 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 the Division of 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.

Legal Authorization

Section 1011.80, F.S.

Chapter 2005-70, Item 32, Laws of Florida (2005-06 General Appropriations Act)

2004-05 Appropriations

School Districts: \$17,124,144

Community Colleges: \$1,384,287

FUNDS FOR STUDENT TRANSPORTATION

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 of Education, Administrative Rule 6A-6.0301, FAC. 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.

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.

Legal Authorization

Section 1011.68, F.S.,

Chapter 2005-70, Item 77, Laws of Florida (2005-06 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

Appropriation

FY 2005-06: \$451,431,961

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:

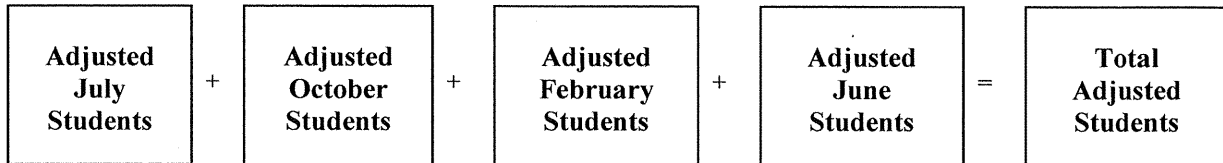
- (1) The student lives two or more miles from the school.
- (2) The student is classified as a student with a disability under the Individuals with Disabilities Education Act, regardless of distance (excluding gifted students). K-12 students identified with Specific Learning Disabilities, Speech Impaired, or Language Impaired 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.
- (3) The student/parent or infant is enrolled in the Teenage Parent Program.
- (4) The student is enrolled in a state funded prekindergarten program (Individuals with Disabilities Education Act or Teenage Parent), regardless of distance from home to school.
- (5) The student is a career 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 career 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

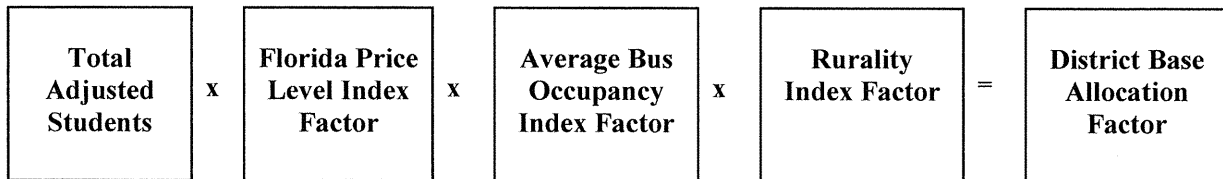
The two major components of the state transportation funding formula are the district's base allocation factor and the district's ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



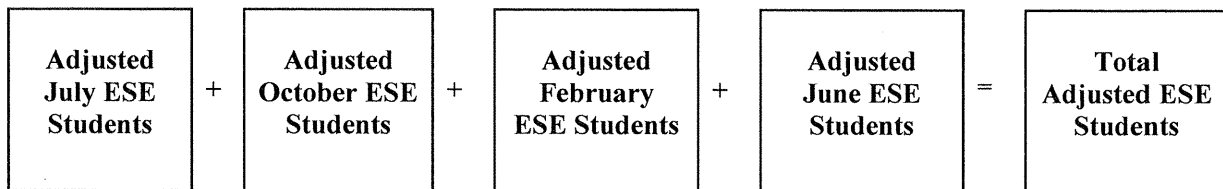
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



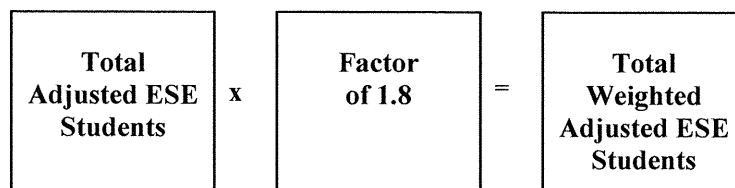
The district base allocation factor is determined by multiplying the district's total adjusted transported students by factors that make adjustments for the district's Florida Price Level Index (FPLI), the district's Average Bus Occupancy Index (ABO), and the district's Rurality Index. Each factor is 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.



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.

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

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:

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

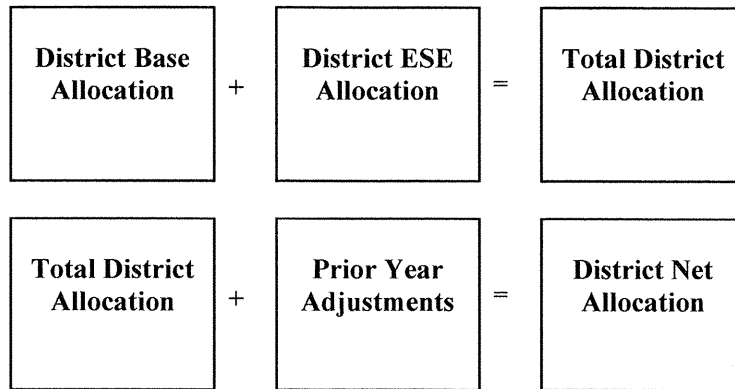
$$\begin{array}{|c|} \hline \text{Total State} \\ \text{Transportation} \\ \text{Appropriation} \\ \hline \end{array} - \begin{array}{|c|} \hline \text{Total of All} \\ \text{Districts ESE} \\ \text{Allocations} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{Total State} \\ \text{Base} \\ \text{Allocation}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

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.

$$\begin{array}{|c|} \hline \text{District Base} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array} \div \begin{array}{|c|} \hline \text{Total of All} \\ \text{District Base} \\ \text{Allocation} \\ \text{Factors} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District Base} \\ \text{Proration} \\ \text{Factor} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{District Base} \\ \text{Proration} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Total State} \\ \text{Base} \\ \text{Allocation} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District Base} \\ \text{Allocation} \\ \hline \end{array}$$

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 throughout the year in order to establish each school district's transportation categorical allocation. These calculations are scheduled as follows:

- (1) First Calculation – This calculation is completed immediately after the annual legislative session. It is based on each school 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. The October transported student count is used for the February count.
- (2) Second Calculation – This calculation is completed upon receipt of the transported student count for the October survey. It is based on each school district's number of eligible students transported from the transportation surveys for July, current fiscal year; October, current fiscal year; and June, preceding fiscal year. The October transported student count is used for the February count.
- (3) Third Calculation – This calculation is completed upon receipt of the transported student count for the February survey. It is based on each school district's number of eligible students transported from the 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 transported student count for the June survey. It is based on each school district's number of eligible students transported from the 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
2005-06 FEFP Second Calculation
Prekindergarten - Grade 12 Funding Summary - Page 2

District	ESE	Supplemental	Reading	Minimum	Gross	Required	Net
	Guaranteed Allocation	Academic Instruction	Allocation	Guarantee	State & Local FEFP	Local Effort Taxes	State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	12,022,634	8,458,475	927,358	0	136,982,094	49,045,638	87,936,456
2 Baker	1,005,574	2,117,665	189,619	0	22,922,272	2,878,853	20,043,419
3 Bay	8,914,916	8,380,651	866,121	0	124,181,151	62,799,490	61,381,661
4 Bradford	1,654,144	1,297,609	157,458	0	18,389,356	3,468,876	14,920,480
5 Brevard	29,700,374	21,335,028	2,377,730	0	355,435,922	152,862,576	202,573,346
6 Broward	92,764,203	57,140,510	9,095,247	0	1,331,125,814	647,201,245	683,924,569
7 Calhoun	832,747	507,480	119,132	0	12,107,182	1,289,466	10,817,716
8 Charlotte	6,831,517	3,941,564	569,662	0	79,764,311	71,784,492	7,979,819
9 Citrus	7,323,579	3,663,939	513,207	0	72,844,379	43,187,055	29,657,324
10 Clay	12,333,001	9,577,330	1,074,889	0	160,353,865	36,645,182	123,708,683
11 Collier	19,738,929	8,227,245	1,520,375	0	219,948,535	197,931,976	22,016,559
12 Columbia	4,034,363	4,182,721	339,622	0	48,738,990	9,313,512	39,425,478
13 Miami-Dade	147,022,111	136,196,149	11,961,793	0	1,843,011,616	874,666,099	968,345,517
14 DeSoto	2,228,759	1,780,471	204,857	0	25,505,902	5,956,355	19,549,547
15 Dixie	967,174	482,292	111,071	0	10,509,649	2,505,794	8,003,855
16 Duval	50,150,738	31,745,567	4,134,850	0	622,344,592	228,428,828	393,915,764
17 Escambia	15,969,451	10,609,592	1,344,455	0	200,575,257	57,978,283	142,596,974
18 Flagler	3,728,076	1,815,477	378,023	0	49,163,324	40,947,580	8,215,744
19 Franklin	500,790	319,893	88,454	0	5,980,958	5,381,791	599,167
20 Gadsden	2,082,410	1,496,933	235,300	0	30,593,557	5,484,043	25,109,514
21 Gilchrist	1,065,199	588,565	134,094	0	14,498,304	2,314,414	12,183,890
22 Glades	464,148	266,718	89,477	0	6,586,122	2,946,528	3,639,594
23 Gulf	633,850	484,504	111,486	0	9,829,773	8,847,767	982,006
24 Hamilton	732,273	452,666	105,624	0	9,483,468	2,882,741	6,600,727
25 Hardee	1,933,614	1,158,775	201,182	0	23,891,177	6,891,204	16,999,973
26 Hendry	2,838,002	1,790,950	284,053	0	37,438,867	9,578,573	27,860,294
27 Hernando	7,923,101	4,729,022	701,575	0	98,967,599	37,825,504	61,142,095
28 Highlands	4,521,550	2,494,086	415,444	0	57,398,150	20,917,255	36,480,895
29 Hillsborough	78,593,433	39,179,905	6,219,161	0	936,047,559	317,900,468	618,147,091
30 Holmes	1,134,460	768,984	139,803	0	16,202,940	1,670,743	14,532,197
31 Indian River	6,749,593	3,309,825	578,858	0	79,264,703	71,298,217	7,966,486
32 Jackson	2,483,608	1,515,949	262,540	0	35,376,103	5,972,080	29,404,023
33 Jefferson	877,456	371,512	87,483	0	6,992,652	2,289,198	4,703,454
34 Lafayette	291,849	227,214	79,972	0	5,247,787	826,945	4,420,842
35 Lake	11,168,213	8,388,503	1,210,267	0	172,214,679	70,658,661	101,556,018
36 Lee	35,927,956	14,123,774	2,452,382	0	363,963,335	320,010,054	43,953,281
37 Leon	17,501,905	9,436,771	1,069,984	0	161,307,905	61,673,642	99,634,263
38 Levy	2,362,365	1,368,912	235,300	0	30,857,577	7,900,788	22,956,789
39 Liberty	587,116	272,649	94,597	0	7,730,355	891,132	6,839,223
40 Madison	1,684,830	899,153	137,591	0	15,571,560	2,514,124	13,057,436
41 Manatee	19,032,583	8,437,252	1,362,839	0	199,386,458	123,344,497	76,041,961
42 Marion	15,378,299	13,562,175	1,305,777	0	196,150,582	65,179,654	130,970,928
43 Martin	6,976,622	3,724,573	638,675	0	87,683,760	78,921,614	8,762,146
44 Monroe	3,478,460	1,923,458	330,549	0	42,392,895	38,145,624	4,247,271
45 Nassau	2,864,832	2,549,391	374,367	0	49,813,528	30,470,562	19,342,966
46 Okaloosa	11,864,821	9,121,373	994,723	0	144,373,707	69,688,035	74,685,672
47 Okeechobee	3,017,851	1,821,339	277,011	0	35,479,245	9,118,915	26,360,330
48 Orange	52,586,454	37,963,751	5,951,875	0	862,278,115	392,792,179	469,485,936
49 Osceola	14,263,773	10,073,166	1,670,765	0	239,437,172	82,794,997	156,642,175
50 Palm Beach	69,628,452	35,204,654	6,014,261	0	885,196,369	647,210,440	237,985,929
51 Pasco	28,247,993	18,079,340	2,011,061	0	307,153,700	98,830,757	208,322,943
52 Pinellas	51,339,783	24,297,017	3,671,177	0	549,818,427	310,146,562	239,671,865
53 Polk	35,107,185	22,104,648	2,734,959	0	417,415,656	119,360,314	298,055,342
54 Putnam	3,831,890	3,079,701	409,157	0	57,370,687	15,336,370	42,034,317
55 St. Johns	7,991,169	4,973,274	836,543	0	115,680,837	88,199,110	27,481,727
56 St. Lucie	14,234,186	7,452,497	1,181,876	0	169,675,476	85,463,792	84,211,684
57 Santa Rosa	8,738,941	8,501,488	787,735	0	116,196,854	34,600,216	81,596,638
58 Sarasota	21,885,477	8,187,332	1,416,492	0	208,889,187	187,993,099	20,896,088
59 Seminole	20,112,199	16,677,812	2,165,854	0	315,904,339	119,114,729	196,789,610
60 Sumter	2,702,118	1,376,622	263,319	0	33,328,307	17,076,956	16,251,351
61 Suwannee	1,106,617	1,473,733	209,458	0	25,875,548	5,934,753	19,940,795
62 Taylor	1,180,040	783,496	141,887	0	14,959,545	5,043,818	9,915,727
63 Union	623,371	543,300	114,838	0	10,949,717	928,943	10,020,774
64 Volusia	27,834,028	18,826,802	2,100,872	0	314,965,672	148,368,494	166,597,178
65 Wakulla	1,882,309	984,256	195,756	0	23,071,277	5,964,406	17,106,871
66 Walton	1,911,330	1,243,616	232,404	0	27,116,567	24,401,421	2,715,146
67 Washington	974,861	927,667	149,268	0	16,856,417	3,178,714	13,677,703
68 Washington Special	1,360,316	162,253	66,531	0	3,735,818	0	3,735,818
69 FAMU Lab School	50,218	254,171	66,010	0	2,919,292	0	2,919,292
70 FAU Lab School	43,389	181,847	73,739	0	3,766,045	0	3,766,045
71 FSU Lab - Broward	184,297	134,132	76,150	0	4,096,620	0	4,096,620
72 FSU Lab - Leon	410,624	290,581	99,560	0	8,387,649	0	8,387,649
73 UF Lab School	285,428	319,745	84,319	0	6,073,809	0	6,073,809
74 Virtual School	0	0	170,097	0	16,918,523	0	16,918,523
Total	1,030,409,927	670,341,490	89,000,000	0	12,972,667,141	6,263,176,143	6,709,490,998

