

2007-08

**FUNDING FOR FLORIDA SCHOOL
DISTRICTS**



Florida Department of Education

STATISTICAL REPORT

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 SCHOOL DISTRICT 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 that 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 the student population.

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As noted herein, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education 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 on page 15.

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

- (1) 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.

- (2) 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 School Districts – The following paragraphs provide background information regarding financial support for Grade K-12 education in Florida. School districts in 2005-06 received 40.71 percent of their financial support from state sources, 49.31 percent from local sources (including the Required Local Effort portion of the FEFP), and 9.98 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 2007-08 FEFP total \$9,851,444,784. An appropriation of \$9,713,096,636 from the state's General Revenue Fund accounts for 98.60 percent of this sum. The remainder of the FEFP appropriation consists of an appropriation of \$138,348,148 from the Principal State School Trust Fund. Although taxes from a number of sources are deposited in the General Revenue Fund, the predominant tax source is the sales tax.

The Legislature established the Education Enhancement Trust Fund, which includes the net proceeds of the Florida Lottery and the tax proceeds on slot machines in Broward County. The Education Enhancement Trust Fund is used to finance other appropriations for school district operations: District Discretionary Lottery Funds/School Recognition Program, \$263,449,842; and Class Size Reduction, \$156,850,158. Lottery proceeds were also used to fund the \$166,892,742 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Programs and \$125,310,506 for debt service for the Class Size Reduction Lottery Capital Outlay Program.

In addition, funds are appropriated to meet other needs by means of categorical programs. In 2007-08 major programs and allocations include Instructional Materials, Student Transportation, Florida Teachers Lead Program, and Class Size Reduction.

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, guarantees a stated amount for 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 funding 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 levied by Florida's 67 counties, each of which 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 \$7,909,357,201 as adjusted required local effort for 2007-08. 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 2007 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 16, 2007. Certifications for the 67 districts varied from 5.052 mills to 4.485 mills due to the use of assessment ratios. The state average was 4.843 mills. The 90 percent limitation reduced the required local effort of 11 districts. The districts and their adjusted millage rates were: Charlotte (3.611), Collier (2.786), Flagler (4.999), Franklin (1.437), Gulf (3.893), Indian River (4.657), Lee (4.361), Martin (4.009), Monroe (1.408), Sarasota (3.541), and Walton (1.696).

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

- (l) Capital outlay and maintenance – School boards may levy up to 2.0 mills as prescribed in Section 1011.71(2), F.S.

Section 1011.71(5)(a), F.S., authorizes expenditures of the funds raised by the two-mill capital outlay levy for the fiscal year 2007-08 to be used for the following:

- (a) **The educational plant** – Costs of construction, renovation, remodeling, maintenance, and repair of the educational plant.
- (b) **Expenditures that are directly related to the delivery of student instruction** – Purchase, lease, or lease-purchase of equipment, educational plants, and construction materials directly related to the delivery of student instruction.
- (c) **Conversion of space** – Rental or lease of existing buildings, or space within existing buildings, originally constructed or used for purposes other than education, for conversion to use as educational facilities.
- (d) **A new school's library media center collection** – Opening day collection for the library media center of a new school.
- (e) **School buses** – Purchase, lease-purchase, or lease of school buses or the payment to a private entity to offset the cost of school buses pursuant to Section 1011.71(2)(i), F.S.
- (f) **Servicing of payments related to certificates of participation** – Servicing of payments related to certificates of participation issued for any purpose under authority of prior enactments of this law. Costs associated with the lease-purchase of equipment, educational plants, and school buses may include the issuance of certificates of participation on or after July 1, 2000, and the servicing of payments related to such certificates.

Furthermore, a district may share a portion of these funds with charter schools for expenditures identified in Section 1013.62(2), F.S.

(Violation of these expenditure provisions will result in an equal reduction of FEFP funds in the year following an audit citation.)

- (2) **Current operation** – The Legislature set the maximum discretionary current operating millage for 2007-08 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 page 14 for a description of the Discretionary Tax Equalization component of the FEFP formula.)

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 six 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 ten 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 because 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. School 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 under Section 212.055(6), F.S., 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 that 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. Because these special 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 where 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 2007-08 the contribution for discretionary millage is \$4,083,827.

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 2007-72, Laws of Florida (2007-08 General Appropriations Act)

2007-08 FEFP APPROPRIATION

\$9,851,444,784

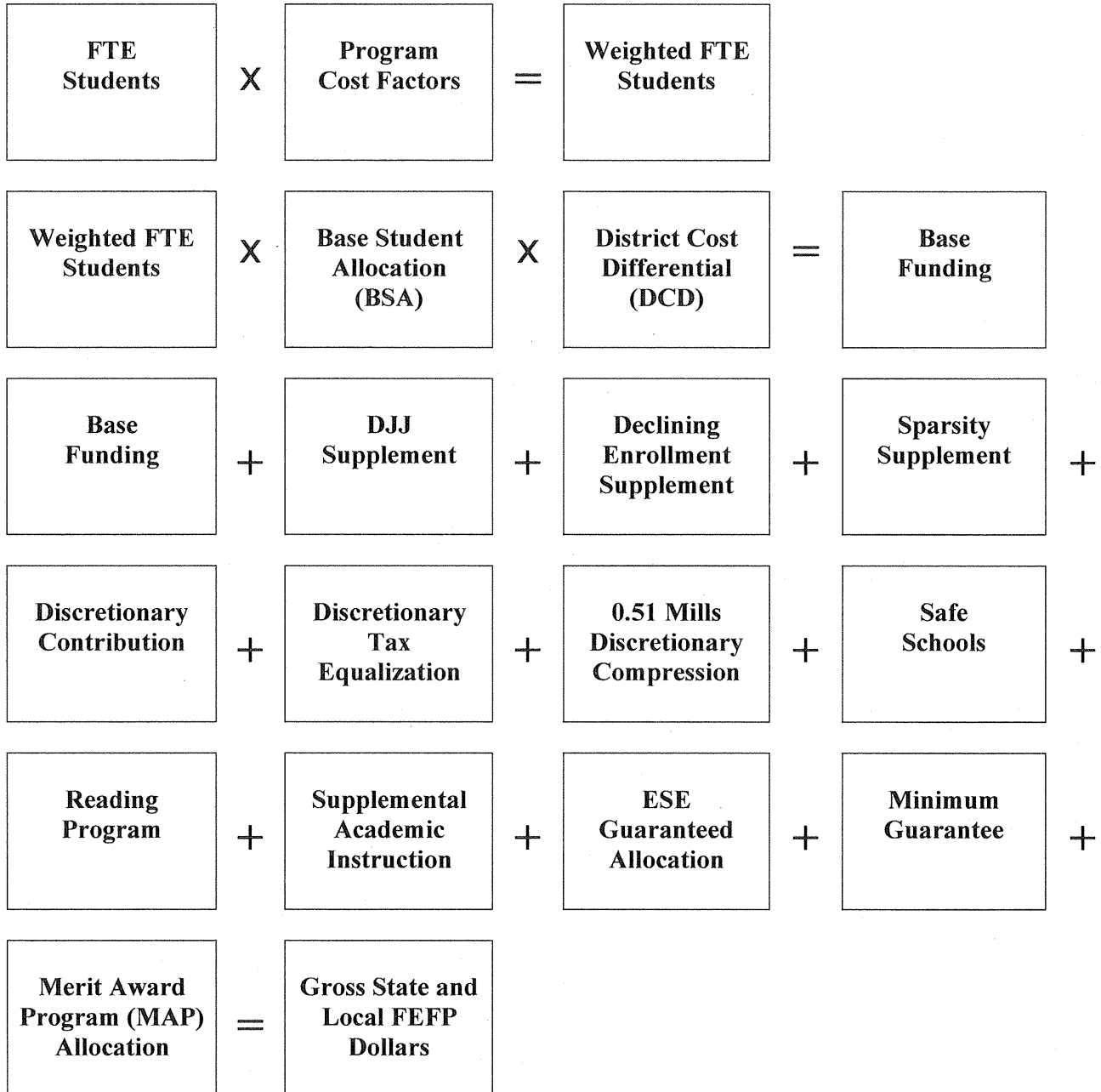
REQUIREMENTS FOR PARTICIPATION

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 requirements cited below:

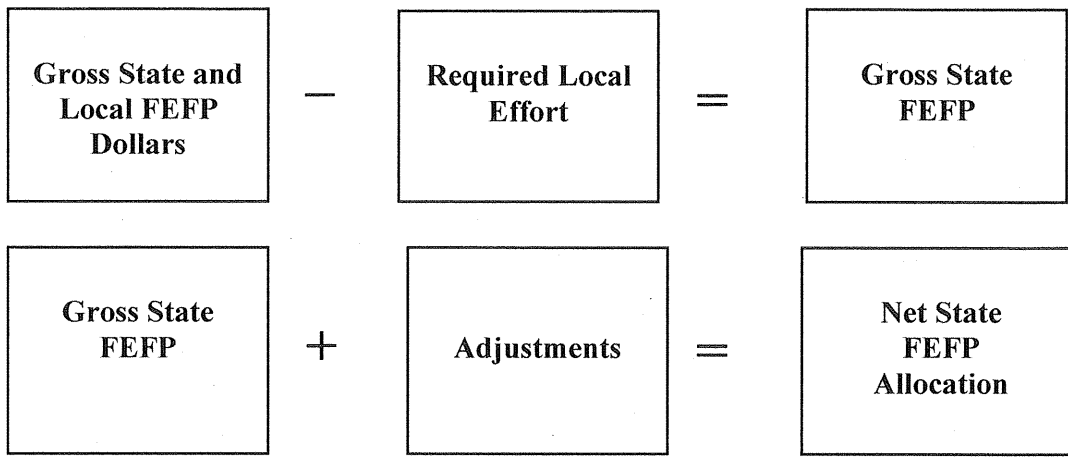
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by State Board of Education Rules.
- (2) Operate 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 fewer 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 page 15 for a description of Required Local Effort).
- (7) Maintain an ongoing, systematic evaluation of the education 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:

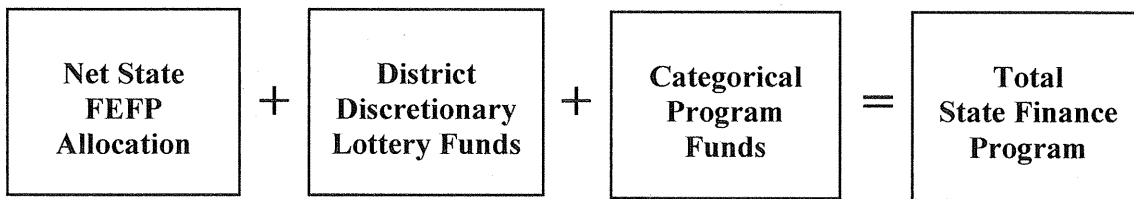


The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP Dollars in the following manner:



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 obtain the Net State FEFP Allocation.

The Total State Allocation for the support of school district education activities 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 describe each component of the funding formula.

The last section of this document presents the 2007-08 Second Calculation Funding Summary as an example of how the FEFP formula is used.

FTE Students

A full-time equivalent (FTE) student 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 basic programs for the remainder of the day, then the calculation would be 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.

For 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 reporting 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 when 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 fewer 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, Juveniles Incompetent to Proceed (JITP) 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 ten 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 local, state, and federal fund sources. SAI is an annual allocation based on the current year estimated FTE and shall not be recalculated during the school year.

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 provided through the Exceptional Student Education Guaranteed Allocation component of the FEFP formula.

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 education dual enrollment is available for secondary students seeking a degree or certificate from a complete job preparatory program, but is not intended 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 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 enacted in 2007 allows school districts that follow 4 x 4 block scheduling to claim the equivalent FTE as if it were taught in the school district.

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 graduation requirement for a one-half credit in life management skills training as 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 Level 4 or 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 2007-08 school year and these surveys are scheduled for July 9-13, 2007; October 8-12, 2007; February 4-8, 2008; and June 9-13, 2008.

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 to warrant an alternate survey period. The Commissioner must limit consideration of “abnormal fluctuation” to changes of more than 25 percent in any school or five 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 an equitable share of funds in relation to its relative cost per student. Through the annual program cost report, districts report the expenditures for each FEFP program. The cost per FTE student of each FEFP program is 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 extreme fluctuation in program cost factors, the Legislature typically uses a three-year average in computing cost factors.

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 2007-08 are as follows:

	2007-08
	<u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2, and 3	1.048
102 – Grades 4, 5, 6, 7, and 8	1.000
103 – Grades 9, 10, 11, and 12	1.066
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2, and 3 with ESE Services	1.048
112 – Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
113 – Grades 9, 10, 11, and 12 with ESE Services	1.066
254 – Support Level 4	3.625
255 – Support Level 5	5.062
(3) 130 – English for Speakers of Other Languages	1.200

Exceptional students in Levels 4 and 5 are reported with the appropriate cost factor (weight) for their respective levels. Exceptional students who are not classified in Level 4 or 5 are reported in the applicable Basic Program “with ESE services.” Additional funding for these students is provided by the ESE Guaranteed Allocation component of the FEFP formula.

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, Juveniles Incompetent to Proceed program 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 basic funding (program cost factor of 1.0). A cap of 385,150.71 weighted FTE was set for Group 2 for the 2007-08 fiscal year.

Additional Weighted FTE

Small District ESE Supplement

Supplemental funding is 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 set 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 (ESE Support Levels 4 and 5).

Florida Virtual School

The Florida Virtual School receives additional weighted FTE to be calculated by multiplying total unweighted FTE of the school by a factor of 0.114.

Small, Isolated High School Supplement

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 its most recent

school grade. Districts with qualifying schools must levy the maximum discretionary operating millage in order to receive the supplement.

Bonus FTE Programs

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 have 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 should be calculated for each student who receives an International Baccalaureate or Advanced International Certificate of Education diploma.

From the funding generated by the bonus FTE of these programs, Sections 1011.62(1)(l), (m), and (n), F.S., require districts to distribute bonuses to certain classroom teachers as follows:

- (1) International Baccalaureate – A bonus of \$50 is earned by an International Baccalaureate teacher for each student 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 \$50 bonus 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 \$25 bonus 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 \$50 bonus is earned by an Advanced Placement teacher for each student 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.

A student taking a high school level algebra course in grades 6-8 will earn 0.088 additional FTE for the course if the student earns a grade of "C" or higher.

Algebra Supplement

Pursuant to Section 1011.62(1)(o), Florida Statutes, "A value of 0.088 full-time equivalent student membership shall be calculated for each student in grades 6-8 who completes a high school level algebra course and receives a grade of C or better." The district must allocate these funds to the school that generated the funds. For 2006-07, data is gathered at the end of the year and is submitted in August for Survey 5 to be funded in the 2007-08 Third FEFP calculation.

Base Student Allocation

The base student allocation is determined annually by the Legislature. For the 2007-08 fiscal year, the base student allocation is \$4,163.47.

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 2007-08:

Alachua	0.9822	Levy	0.9551
Baker	0.9807	Liberty	0.9366
Bay	0.9463	Madison	0.9290
Bradford	0.9761	Manatee	0.9910
Brevard	0.9845	Marion	0.9604
Broward	1.0270	Martin	0.9913
Calhoun	0.9286	Monroe	1.0196
Charlotte	0.9675	Nassau	0.9939
Citrus	0.9512	Okaloosa	0.9566
Clay	0.9971	Okeechobee	0.9673
Collier	1.0484	Orange	1.0089
Columbia	0.9518	Osceola	0.9902
Miami-Dade	1.0151	Palm Beach	1.0334
DeSoto	0.9737	Pasco	0.9913
Dixie	0.9393	Pinellas	1.0045
Duval	1.0161	Polk	0.9840
Escambia	0.9439	Putnam	0.9668
Flagler	0.9564	St. Johns	0.9887
Franklin	0.9232	St. Lucie	0.9836
Gadsden	0.9567	Santa Rosa	0.9431
Gilchrist	0.9563	Sarasota	0.9955
Glades	0.9832	Seminole	0.9987
Gulf	0.9189	Sumter	0.9636
Hamilton	0.9331	Suwannee	0.9326
Hardee	0.9646	Taylor	0.9312
Hendry	0.9969	Union	0.9675
Hernando	0.9758	Volusia	0.9605
Highlands	0.9542	Wakulla	0.9572
Hillsborough	1.0130	Walton	0.9331
Holmes	0.9066	Washington	0.9171
Indian River	0.9821	Wash. Special	0.9171
Jackson	0.9232	FAMU	0.9772
Jefferson	0.9546	FAU	1.0334
Lafayette	0.9278	FSU – Broward	1.0270
Lake	0.9822	FSU – Leon	0.9772
Lee	1.0091	UF	0.9822
Leon	0.9772	Virtual School	1.0000

Department of Juvenile Justice (DJJ) Supplement

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

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. There are four adjustments to the initial sparsity computation, including wealth adjustments. This supplement is limited to \$40,000,000 statewide for the 2007-08 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 0.51 mills and an additional 0.25 mills (see discussion of current operating millage, item (2), page 3) will receive a supplement if the additional 0.25 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 0.25 mills.

0.51 Mills Discretionary Compression

In addition, if a school board's 0.51 mill levy provides funds that are less than the state average per unweighted FTE, the school district shall receive a supplement that, when added to the funds generated by the district's 0.51 mill levy, is equivalent to the state average per unweighted FTE.

Safe Schools

An amount of \$77,150,000 was appropriated for Safe Schools activities for the 2007-08 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$75,000. 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, including implementation of conflict resolution strategies; (3) alternative school programs for adjudicated youth; (4) suicide prevention programs; and (5) 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 \$116,909,260 for the Reading Program for the 2007-08 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$100,000 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.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$736,402,596 for the 2007-08 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 in FCAT reading or math. Each district's SAI allocation shall be the amount shown in the legislative work papers for the 2007-08 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 \$1,133,668,598 for the 2007-08 fiscal year are not recalculated during the year. School districts that have provided education services in 2006-07 for exceptional students who are residents of other districts shall not discontinue providing such services without the prior approval of the Department of Education.

Beginning with the 2007-08 fiscal year, a district's expenditure of funds from the guaranteed allocation for students in grades 9 through 12 who are gifted may not be greater than the amount expended during the 2006-07 fiscal year for gifted students in grades 9 through 12.

Minimum Guarantee

The Minimum Guarantee Adjustment guarantees each district a 1.0 percent increase in potential funding for 2007-08 over 2006-07 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.

Merit Award Program (MAP)

The Merit Award Program (MAP) provides funding of \$147,500,000 for the 2007-08 fiscal year, replacing last year's STAR program as a performance pay program for instructional personnel as defined in Section 1012.01(2)(a)-(d), F.S., and school-based administrators as defined in Section 1012.01(3)(c), F.S. Merit awards are provided based on improved student achievement and must be at least five percent of the average teacher's salary for that school district not to exceed ten percent of the average teacher's salary for that school district. Participating school districts must submit their MAP plans to the Commissioner of Education by October 1, 2007, for approval.

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 2007-08 was set in the General Appropriations Act at \$7,909,357,201. Using the certified 2007 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 11 districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.01 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 on page 4, developmental research schools and the Florida Virtual School have no taxing authority. Therefore, state funds are used to provide the required local effort, as well as equivalent discretionary local revenue, for these schools.

Adjustments

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, FTE 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 sufficient to fund the amount appropriated for the FEFP, or if the program calculates 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. This procedure preserves equalization in the distribution of available dollars.

District Discretionary Lottery Funds

An amount of \$263,449,842 was appropriated for school recognition funds and district discretionary lottery funds for the 2007-08 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 appropriation. The discretionary lottery portion of the allocation is obtained by subtracting the school recognition awards from the total allocation.

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 2007-08 fiscal year for the operating categorical program are as follows: \$987.08 (PreK-3), \$942.45 (4-8), and \$944.73 (9-12).

Categorical	2007-08 Appropriation
Class Size Reduction	\$2,708,412,008
Instructional Materials (includes \$15,000,000 for Library Media Materials and \$4,100,000 for Science Lab Materials)	\$271,944,498
Student Transportation	\$493,566,586
Florida Teachers Lead	\$48,021,406

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 with a February estimate derived from annualization factors provided by each school district.)
- (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 and the September 1 tax roll. Prior year adjustments in the following fiscal year are formed, 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 2007-08 Second Calculation are included at the end of this publication.

PUBLIC EDUCATION CAPITAL OUTLAY (PECO) FUNDS

Background

Pursuant to Article XII, Section 9, of the Florida Constitution, Public Education Capital Outlay (PECO) and Debt Service Trust 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 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 district facility needs.

Legal Authorization

Section 1013.64(3), F.S.

2007-08 Appropriation

\$297,144,731

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.

2007-08 Appropriation

\$209,272,040 appropriated to public schools and \$54.0 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.

2007-08 Appropriation

\$24,994,701

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, in which case it is commonly referred to as “flow-through” funds.

Legal Authorization

Article XII, Section 9(d), Florida Constitution

2007-08 Appropriation (both school districts and community colleges)

\$28,000,000

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 students in prekindergarten through grade 3;
- 22 students in grades 4 through 8; and
- 25 students 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 five-year work program adopted prior to March 15, 2003. The first priority is to increase student station capacity. If a district is in compliance with class size reduction limits referenced above, the district may use these funds to renovate, remodel, or repair educational facilities.

Legal Authorization

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

2007-08 Appropriation

\$650,000,000

**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 provide 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 2007-72, Item 115, Laws of Florida (2007-08 General Appropriations Act)

2007-08 Appropriations

\$8,920,511	Lunch Matching Requirement
\$7,590,912	Breakfast Allocation
\$374,623	Cafeteria Inspections
\$16,886,046	TOTAL

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 2007-08 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

Appropriation Items 125 and 123, Chapter 2007-72, Laws of Florida (2007-08 General Appropriations Act)
Section 1011.80, F.S.

2007-08 Appropriations

\$418,633,922	Workforce Development Funds
\$10,500,000	Performance-Based Incentive Funds

Adult Fees

The General Appropriations Act did not authorize a tuition increase for vocational certificate and adult general education programs in 2007-08. The following schedule is provided for your use:

Tuition Range Per Contact Hour	Tuition Range Per Contact Hour*
<i>Resident:</i> Vocational Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$1.56 – 1.67
<i>Additional Out-of-State Fee:</i>	\$4.66 – 5.00
<i>Full Cost:</i> Vocational Certificate (PSAV)	\$6.22 – 6.67
<i>Resident:</i> Adult General Education	\$0.77 – 0.83
<i>Additional Out-of-State Fee:</i>	\$2.32 – 2.49
<i>Full Cost:</i> Adult General Education	\$3.09 – 3.32

* There are 30 contact hours in one credit hour.

Fees for Continuing Workforce Education

Local school districts and community colleges are responsible for establishing fees for Continuing Workforce Education. 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 ten 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 five percent of the tuition fee for resident students or five 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. 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 FUNDS

Requirements for Participation

Funds appropriated will be distributed to community colleges and school districts for programs serving adults with disabilities. Any program that was funded in fiscal year 2006-07 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 2007-72, Item 40, Laws of Florida (2007-08 General Appropriations Act)

2007-08 Appropriations

\$17,124,144	School Districts
\$1,384,287	Community Colleges

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. Eligible transported charter school students may be included in the districts' student transportation funding claims. The formula includes an enhancement for the transportation of students with disabilities 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 (public transit). The formula also includes 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 FEFP to be eligible to receive funds from the state student allocation for transportation of eligible school district or charter school students.

Legal Authorization

Section 1011.68, F.S.,

Chapter 2007-72, Item 90, Laws of Florida (2007-08 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2007-08 Appropriation

\$493,566,586

Students Eligible for Transportation Funding

Students in membership in kindergarten through grade 12 and in exceptional student education 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 under the categories 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 (TAP).
- (4) The student is enrolled in a state funded prekindergarten program (Individuals with Disabilities Education Act [IDEA] or TAP), regardless of distance from home to school. Prekindergarten children not enrolled in IDEA programs, or whose parent or parents are not enrolled in a TAP program, are not eligible for state transportation funding. Prekindergarten students in the following programs are **ineligible** for transportation funding under Section 1011.68, F.S., unless the students are also disabled or in a TAP program. These ineligible groups include, but are not limited to, students in Prekindergarten Title I, federally funded Prekindergarten Migrant Programs, Prekindergarten Early Intervention, Head Start, Voluntary Prekindergarten, and Readiness Coalition programs.

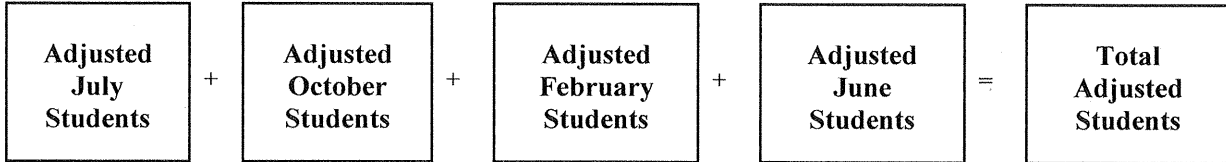
- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by Section 1011.68, F.S., who attend a university, community college, or career center, are included.
- (6) The student meets the criteria for hazardous walking as stated in Section 1006.23, F.S. Only elementary school students are eligible for funding under the hazardous walking category.

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

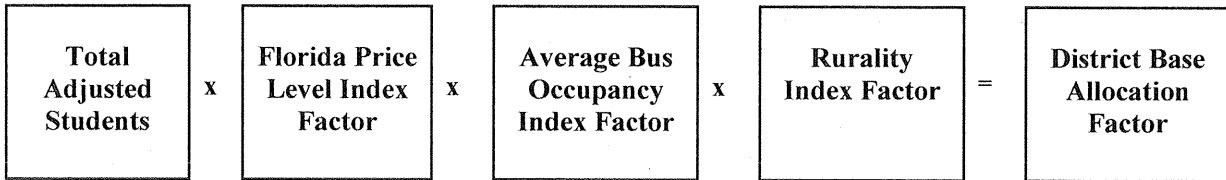
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



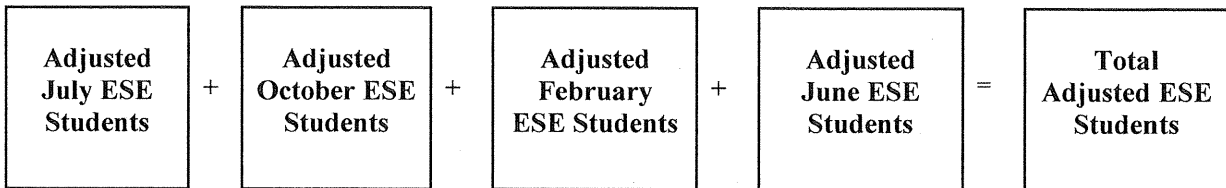
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



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.

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

The district's total weighted adjusted transported ESE students is 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.

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

District Base Proration Factor	x	Total State Base Allocation	=	District Base Allocation
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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.

District Base Allocation	+	District ESE Allocation	=	Total District Allocation
Total District Allocation	+	Prior Year Adjustments	=	District Net Allocation

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 performed 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
2007-08 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary

District	2007-08 Unweighted FTE	2007-08 Funded Weighted FTE ¹	\$4,163.47 Times Funded Weighted FTE	District Cost Differential	Base Funding ²	Declining Enrollment Supplement	Sparsity Supplement	Lab School Discretionary Contribution	.250 Mill Discretionary Equalization	.510 Mill Compression	Safe Schools
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	28,442.63	30,842.70	128,412,656	0.9822	126,126,911	0	0	0	0	3,338,311	1,003,766
2 Baker	4,890.83	5,119.49	21,314,843	0.9807	20,903,467	0	545,890	0	292,569	1,243,542	155,447
3 Bay	25,905.48	28,642.18	119,250,857	0.9463	112,847,086	824,168	0	0	0	0	756,551
4 Bradford	3,437.96	3,675.70	15,303,667	0.9761	14,937,909	166,676	774,945	0	129,130	718,018	138,486
5 Brevard	73,338.73	79,912.16	332,711,881	0.9845	327,554,847	1,019,294	0	0	0	4,803,687	1,901,334
6 Broward	254,991.94	278,469.77	1,159,400,533	1.0270	1,190,704,347	11,189,790	0	0	0	0	6,733,302
7 Calhoun	2,194.83	2,392.11	9,959,478	0.9286	9,248,371	0	1,308,780	0	131,339	558,145	103,334
8 Charlotte	17,580.18	18,850.04	78,481,576	0.9675	75,930,925	0	28,477	0	0	0	559,017
9 Citrus	15,954.53	17,112.83	71,248,754	0.9512	67,771,815	0	1,419,241	0	0	0	381,899
10 Clay	36,874.40	39,486.70	164,401,691	0.9971	163,924,926	0	0	0	1,154,906	7,231,807	689,493
11 Collier	43,011.98	47,120.90	196,186,454	1.0484	205,681,878	0	0	0	0	0	906,023
12 Columbia	10,225.08	10,805.85	44,989,832	0.9518	42,821,322	0	1,014,353	0	392,234	2,152,175	309,230
13 Miami-Dade	341,644.62	365,647.60	1,522,362,813	1.0151	1,545,350,491	17,837,522	0	0	0	0	11,807,238
14 DeSoto	5,075.90	5,381.61	22,406,172	0.9737	21,816,890	0	516,620	0	65,987	805,850	199,041
15 Dixie	2,131.50	2,299.09	9,572,192	0.9393	8,991,160	15,148	823,458	0	58,424	401,042	123,760
16 Duval	124,899.33	134,417.79	559,644,436	1.0161	568,654,711	2,553,193	0	0	0	12,338,805	4,259,128
17 Escambia	41,510.07	44,566.51	185,551,327	0.9439	175,141,898	1,099,876	0	363,628	6,231,077	6,231,077	1,266,805
18 Flagler	12,814.00	13,736.23	57,190,382	0.9564	54,696,881	0	934,958	0	0	0	303,993
19 Franklin	1,205.52	1,297.42	5,401,769	0.9232	4,986,913	9,050	0	0	0	0	103,275
20 Gadsden	6,075.06	6,536.51	27,214,563	0.9567	26,036,172	99,186	1,626,304	0	265,480	1,344,897	242,383
21 Gilchrist	2,817.81	3,101.62	12,913,502	0.9563	12,349,182	0	1,489,677	0	115,192	607,604	123,676
22 Glades	1,374.99	1,441.81	6,002,933	0.9832	6,002,084	0	702,123	0	0	101,832	105,257
23 Gulf	2,115.00	2,308.78	9,612,536	0.9189	8,832,959	71,607	833,163	0	0	0	113,630
24 Hamilton	1,943.12	2,096.31	8,727,924	0.9331	8,144,026	0	810,055	0	23,570	305,031	109,044
25 Hardee	5,106.59	5,387.64	22,431,278	0.9646	21,637,211	0	507,379	0	88,957	856,733	174,537
26 Hendry	7,406.31	7,835.07	32,621,079	0.9969	32,519,954	54,181	1,475,728	0	67,842	1,117,760	245,917
27 Hernando	23,278.26	24,690.39	102,797,698	0.9758	100,309,994	0	0	0	0	2,324,101	604,445
28 Highlands	12,571.71	13,655.73	56,855,222	0.9542	54,251,253	0	2,065,932	0	0	910,820	372,484
29 Hillsborough	191,218.91	207,182.81	862,599,414	1.0130	873,813,206	0	0	0	0	21,642,156	5,333,569
30 Holmes	3,301.67	3,441.54	14,328,749	0.9066	12,990,444	0	1,879,811	0	222,632	890,791	121,429
31 Indian River	17,638.18	18,845.59	78,463,049	0.9821	77,058,560	0	0	0	0	0	505,447
32 Jackson	7,149.50	7,821.22	32,563,415	0.9232	30,062,545	27,091	2,535,191	0	364,696	1,689,355	210,855
33 Jefferson	1,141.54	1,211.73	5,045,002	0.9546	4,815,959	110,448	650,450	0	0	85,901	101,725
34 Lafayette	1,052.29	1,105.27	4,601,758	0.9278	4,269,511	1,292	616,471	0	47,879	236,807	87,499
35 Lake	41,185.78	43,784.83	182,296,826	0.9822	179,051,942	0	0	0	0	2,932,839	956,318
36 Lee	82,100.31	89,195.42	371,362,455	1.0091	374,741,853	0	0	0	0	0	2,050,017
37 Leon	32,631.22	35,577.88	148,127,436	0.9772	144,750,130	0	0	0	0	3,024,914	1,135,194
38 Levy	6,163.00	6,586.53	27,422,820	0.9551	26,191,535	0	2,435,112	0	36,423	889,198	219,024
39 Liberty	1,490.26	1,815.90	7,560,445	0.9366	7,081,113	0	843,473	0	86,063	372,625	91,608
40 Madison	2,842.46	2,967.35	12,354,473	0.9290	11,477,305	127,521	799,584	0	111,368	603,056	143,458
41 Manatee	42,007.74	45,414.12	189,080,326	0.9910	187,378,603	0	0	0	0	0	1,439,693
42 Marion	42,790.19	45,682.53	190,197,843	0.9604	182,666,008	0	0	0	0	3,528,479	1,073,132
43 Martin	17,918.89	19,855.91	82,669,486	0.9913	81,950,261	0	0	0	0	0	467,129
44 Monroe	7,836.14	8,434.48	35,116,704	1.0196	35,804,991	523,412	0	0	0	0	363,128
45 Nassau	11,064.75	11,776.70	49,031,937	0.9939	48,732,842	0	2,232,441	0	0	0	302,896
46 Okaloosa	30,159.27	32,650.28	135,938,461	0.9566	130,038,732	0	0	0	0	944,890	688,384
47 Okeechobee	7,202.78	7,676.10	31,959,212	0.9673	30,914,146	78,055	525,576	0	124,032	1,205,529	225,445
48 Orange	172,985.85	193,309.56	804,838,554	1.0089	812,001,617	0	0	0	0	5,968,012	5,319,897
49 Osceola	53,070.00	59,387.12	247,256,493	0.9902	244,833,379	0	0	0	0	4,978,497	1,165,998
50 Palm Beach	166,452.32	181,574.02	755,977,985	1.0334	781,227,650	6,844,312	0	0	0	0	5,188,317
51 Pasco	65,195.45	70,228.15	292,392,796	0.9913	289,848,979	0	0	0	0	7,517,035	1,510,464
52 Pinellas	107,569.46	117,354.38	488,601,440	1.0045	490,800,146	3,485,641	0	0	0	0	3,790,210
53 Polk	95,500.04	102,021.66	424,764,121	0.9840	417,967,895	0	0	0	1,152,685	14,979,181	2,331,083
54 Putnam	11,668.53	12,462.86	51,888,744	0.9668	50,166,038	184,497	2,161,850	0	174,678	1,899,287	429,757
55 St. Johns	27,866.50	30,325.52	126,259,393	0.9887	124,832,662	0	0	0	0	0	587,755
56 St. Lucie	40,521.82	43,195.40	179,842,752	0.9836	176,893,331	0	0	0	0	1,169,865	954,653
57 Santa Rosa	24,947.00	26,535.33	110,479,050	0.9431	104,192,792	0	0	0	249,470	3,807,910	448,853
58 Sarasota	42,795.41	46,893.71	195,240,555	0.9955	194,361,973	0	0	0	0	0	1,264,765
59 Seminole	65,816.88	71,394.04	297,246,944	0.9987	296,860,523	273,130	0	0	0	5,788,595	1,459,608
60 Sumter	7,474.79	7,930.66	33,019,065	0.9636	31,817,171	0	1,472,049	0	0	0	218,197
61 Suwannee	5,687.30	5,965.59	24,837,555	0.9326	23,163,504	295,944	1,607,492	0	154,979	1,068,132	187,558
62 Taylor	2,998.64	3,185.85	13,264,191	0.9312	12,351,615	188,832	805,231	0	0	333,329	142,624
63 Union	2,203.93	2,321.54	9,665,662	0.9675	9,351,528	22,745	808,226	0	161,746	621,398	112,594
64 Volusia	65,321.56	71,369.51	297,144,814	0.9605	285,407,594	51,534	0	0	0	1,949,849	1,806,436
65 Wakulla	5,019.31	5,338.37	22,226,143	0.9572	21,274,864	0	530,308	0	128,143	925,159	155,512
66 Walton	6,630.00	6,941.55	28,900,935	0.9331	26,967,462	71,965	0	0	0	0	215,307
67 Washington	3,552.97	3,773.91	15,712,561	0.9171	14,409,990	0	1,560,348	0	93,621	660,746	132,062
68 Washington Special	497.34	528.16	2,198,978	0.9171	2,016,683	39,899	0	0	0	0	4,471
69 FAMU Lab School	460.00	478.38	1,991,721	0.9772	1,946,310	0	272,778	112,024	46,000	42,642	79,135
70 FAU Lab School	681.20	700.22	2,915,345	1.0334	3,012,718	0	0	337,528	68,120	0	81,123
71 FSU Lab - Broward	607.00	635.39	2,645,427	1.0270	2,716,854	12,688	0	204,195	60,700	0	80,456
72 FSU Lab - Leon	1,601.00	1,678.81	6,989,675	0.9772	6,830,310	0	745,116	389,892	160,100	148,413	89,392
73 UF Lab School	1,150.00	1,198.96	4,991,834	0.9822	4,902,979	0	641,410	251,689	115,000	134,976	85,338
74 Virtual School	8,333.33	9,881.63	41,141,870	1.0000	41,141,870	0	0	2,788,499	833,333	13,417	0
Total	2,642,320.87	2,864,467.01	11,926,122,462		11,923,163,706	47,278,097	40,000,000	4,083,827	7,540,926	137,444,220	77,150,000

1. Additional Weighted FTE for the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, and Advanced International Certificate of Education from the 2006-07 4th FEFP calculation are included in the Weighted FTE.
2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)

Florida Department of Education

2007-08 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary

District	ESE	Performance	Supplemental	Reading	Minimum	DJJ	Gross	Required	Net
	Guaranteed	Pay	Academic						
	Allocation	Allocation	Instruction	Allocation		Allocation	& Local	Effort	FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	13,057,664	1,560,301	8,969,874	1,258,423	0	221,515	155,536,755	60,748,438	94,788,317
2 Baker	1,304,331	258,594	2,220,628	291,990	0	0	27,216,458	3,877,650	23,338,808
3 Bay	9,846,907	1,396,018	8,854,903	1,136,453	0	173,604	135,835,690	87,628,992	48,206,698
4 Bradford	1,704,288	184,795	1,311,416	237,198	0	0	20,302,261	4,178,484	16,123,777
5 Brevard	32,115,835	4,052,141	22,810,330	3,108,454	0	185,735	397,551,657	188,155,247	209,396,410
6 Broward	101,411,713	14,730,058	61,911,317	11,036,120	0	624,650	1,398,341,297	809,849,709	588,491,588
7 Calhoun	911,147	114,410	568,279	184,942	0	0	13,128,747	1,673,767	11,454,980
8 Charlotte	7,537,807	939,332	4,442,682	797,394	0	33,206	90,268,840	81,233,506	9,035,334
9 Citrus	8,075,012	838,397	4,093,010	722,456	0	119,404	83,421,234	56,104,876	27,316,358
10 Clay	14,437,415	2,027,895	11,081,565	1,605,582	0	0	202,153,589	47,926,211	154,227,378
11 Collier	22,630,649	2,544,465	9,774,360	1,989,102	0	157,234	243,683,711	219,286,347	24,397,364
12 Columbia	4,409,440	529,737	4,356,325	493,296	0	0	56,478,112	12,051,529	44,426,583
13 Miami-Dade	152,192,161	19,117,342	136,293,601	14,293,396	0	634,396	1,897,526,147	1,155,374,848	742,151,299
14 DeSoto	2,420,225	269,894	1,894,265	300,379	0	353,236	28,642,387	8,649,810	19,992,577
15 Dixie	832,355	111,229	518,396	182,580	0	0	12,057,552	3,003,363	9,054,189
16 Duval	54,175,322	7,034,758	33,942,278	5,322,855	0	501,992	688,783,042	283,709,996	405,073,046
17 Escambia	17,206,179	2,166,659	11,288,639	1,708,605	0	311,553	216,784,919	75,138,850	141,646,069
18 Flagler	5,054,173	676,648	2,805,362	602,368	0	0	65,074,383	58,563,285	6,511,098
19 Franklin	564,575	61,692	342,980	145,803	0	0	6,214,288	5,591,026	623,262
20 Gadsden	2,180,908	322,090	1,589,787	339,131	0	0	34,046,338	6,754,242	27,292,096
21 Gilchrist	1,196,419	152,770	669,829	213,422	0	0	16,917,771	3,247,809	13,669,962
22 Glades	598,112	73,014	372,329	154,208	0	23,830	8,032,789	3,500,967	4,531,822
23 Gulf	616,894	109,271	514,799	181,127	0	0	11,273,450	10,145,948	1,127,502
24 Hamilton	848,759	100,749	494,752	174,799	0	42,615	11,053,400	3,393,652	7,659,748
25 Hardee	2,103,674	267,671	1,294,982	298,729	0	67,351	27,297,224	8,103,329	19,193,895
26 Hendry	3,013,217	402,300	1,965,565	398,682	0	0	41,261,146	12,912,146	28,349,000
27 Hernando	9,815,993	1,240,923	5,914,313	1,021,305	0	33,233	121,264,307	53,905,107	67,359,200
28 Highlands	4,764,107	671,136	2,887,123	598,275	0	0	66,521,130	32,257,766	34,263,364
29 Hillsborough	87,613,859	10,809,836	45,072,342	8,125,608	0	785,917	1,053,196,493	400,092,803	653,103,690
30 Holmes	1,282,128	160,703	832,431	219,312	0	43,947	18,643,628	1,928,898	16,714,730
31 Indian River	7,305,572	953,282	3,918,048	807,751	0	0	90,548,660	81,495,489	9,053,171
32 Jackson	2,736,831	371,900	1,681,775	376,112	0	31,153	40,087,504	6,864,798	33,222,706
33 Jefferson	838,033	59,578	358,352	144,233	0	35,972	7,200,651	2,792,862	4,407,789
34 Lafayette	303,011	52,818	249,605	139,214	0	0	6,004,107	1,056,889	4,947,218
35 Lake	13,853,505	2,215,030	10,426,441	1,744,517	0	4,127	211,184,719	106,926,710	104,258,009
36 Lee	41,439,876	4,635,886	18,500,718	3,541,847	0	241,749	445,151,946	400,609,111	44,542,835
37 Leon	19,140,651	1,790,686	10,156,166	1,429,469	0	252,025	181,679,235	73,637,868	108,041,367
38 Levy	2,552,088	324,012	1,535,903	340,558	0	39,616	34,563,469	11,087,733	23,475,736
39 Liberty	632,638	87,600	338,978	165,037	0	247,028	9,946,163	1,210,184	8,735,979
40 Madison	1,715,201	141,984	924,450	205,414	0	224,814	16,474,155	3,367,679	13,106,476
41 Manatee	21,082,850	2,318,038	9,878,958	1,820,994	0	346,337	224,265,473	164,928,665	59,336,808
42 Marion	17,448,383	2,259,739	14,761,022	1,777,711	0	444,350	223,958,824	104,245,648	119,713,176
43 Martin	7,759,066	1,013,797	4,250,297	852,679	0	0	96,293,229	86,667,469	9,625,760
44 Monroe	3,461,560	442,939	2,007,565	428,854	0	59,601	43,092,050	38,791,334	4,300,716
45 Nassau	3,141,327	602,868	2,872,249	547,591	0	45,054	58,477,268	39,734,082	18,743,186
46 Okaloosa	13,425,924	1,608,693	9,799,729	1,294,351	0	604,393	158,405,096	90,585,281	67,819,815
47 Okeechobee	3,304,586	382,435	1,983,847	383,933	0	351,864	39,479,448	11,809,942	27,669,506
48 Orange	58,881,151	10,045,173	43,792,046	7,557,894	0	404,938	943,970,728	505,773,446	438,197,282
49 Osceola	16,878,159	3,028,804	12,765,821	2,348,692	0	478,491	286,477,841	127,441,005	159,036,836
50 Palm Beach	75,907,110	9,664,472	38,716,923	7,275,248	0	640,808	925,464,840	767,026,954	158,437,886
51 Pasco	31,985,326	3,585,686	20,230,857	2,762,141	0	454,688	357,895,176	135,027,833	222,867,343
52 Pinellas	54,562,758	6,071,629	26,308,353	4,607,794	0	866,485	590,493,016	360,252,195	230,240,821
53 Polk	41,177,982	5,170,630	25,946,562	3,938,860	0	703,827	513,368,705	159,618,536	353,750,169
54 Putnam	4,000,641	620,598	3,247,454	560,754	0	0	63,445,554	18,788,023	44,657,531
55 St. Johns	9,641,809	1,544,290	6,234,613	1,246,536	0	346,085	144,433,750	115,657,284	28,776,466
56 St. Lucie	17,065,754	2,188,326	9,428,930	1,724,691	0	150,135	209,575,685	117,565,124	92,010,561
57 Santa Rosa	9,573,996	1,288,956	8,919,490	1,056,967	0	49,634	129,588,068	44,570,252	85,017,816
58 Sarasota	24,625,224	2,404,428	9,679,901	1,885,133	0	85,600	234,307,024	210,870,050	23,436,974
59 Seminole	22,109,525	3,672,425	18,470,518	2,826,539	0	187,470	351,648,333	150,526,814	201,121,519
60 Sumter	3,003,801	393,606	1,686,091	392,227	0	0	38,983,142	27,440,870	11,542,272
61 Suwannee	801,782	286,553	1,524,502	312,747	0	0	29,403,193	7,971,030	21,432,163
62 Taylor	1,197,652	152,800	825,306	213,444	0	0	16,210,833	6,221,011	9,989,822
63 Union	702,379	115,687	581,681	185,890	0	25,853	12,689,727	1,135,158	11,554,569
64 Volusia	29,781,331	3,530,742	20,284,010	2,721,349	0	378,366	345,911,211	188,005,968	157,905,243
65 Wakulla	2,010,187	263,189	1,132,446	295,401	0	0	26,715,209	7,354,214	19,360,995
66 Walton	2,212,176	333,611	1,394,391	347,685	0	55,742	31,598,339	28,437,655	3,160,684
67 Washington	1,052,045	178,264	1,007,490	232,350	0	4,546	19,331,462	5,164,754	14,166,708
68 Washington Special	1,355,603	24,948	162,496	118,522	0	457,342	4,179,964	0	4,179,964
69 FAMU Lab School	54,311	24,078	282,609	117,876	0	0	2,977,763	0	2,977,763
70 FAU Lab School	85,525	37,270	214,264	127,671	0	0	3,964,219	0	3,964,219
71 FSU Lab - Broward	192,292	33,610	150,067	124,953	0	0	3,575,815	0	3,575,815
72 FSU Lab - Leon	443,232	84,497	336,199	162,734	0	0	9,389,885	0	9,389,885
73 UF Lab School	304,477	60,654	347,011	145,032	0	0	6,988,566	0	6,988,566
74 Virtual School	0	508,961	0	477,871	0	0	45,763,951	0	45,763,951
Total	1,133,668,598	147,500,000	736,402,596	116,909,260	0	12,531,511	14,383,672,741	7,909,648,521	6,474,024,220

Florida Department of Education

2007-08 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary

District	Net State FEFP	Discretionary Lottery & School Recognition ¹	Total Categorical Program Funding	Total State Funding	Required Local Effort Taxes	Potential Discretionary Local Effort	Potential Equalized Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	94,788,317	2,690,094	38,486,219	135,964,630	60,748,438	6,224,976	2,843,959	69,817,373	205,782,003
2 Baker	23,338,808	295,223	6,682,797	30,316,828	3,877,650	400,892	196,516	4,475,058	34,791,886
3 Bay	48,206,698	2,679,050	34,117,482	85,003,230	87,628,992	9,273,871	2,582,137	99,485,000	184,488,230
4 Bradford	16,123,777	288,804	4,734,246	21,146,827	4,178,484	437,942	214,678	4,831,104	25,977,931
5 Brevard	209,396,410	8,146,968	96,617,323	314,160,701	188,155,247	19,854,992	7,319,095	215,329,334	529,490,035
6 Broward	588,491,588	31,565,698	337,123,619	957,180,905	809,849,709	85,778,474	25,565,349	921,193,532	1,878,374,437
7 Calhoun	11,454,980	137,653	2,919,545	14,512,178	1,673,767	179,823	88,149	1,941,739	16,453,917
8 Charlotte	9,035,334	1,874,390	23,244,419	34,154,143	81,233,506	11,473,024	1,754,698	94,461,228	128,615,371
9 Citrus	27,316,358	1,612,470	21,595,946	50,524,774	56,104,876	6,002,410	1,600,643	63,707,929	114,232,703
10 Clay	154,227,378	4,134,747	50,075,638	208,437,763	47,926,211	5,166,427	2,532,562	55,625,200	264,062,963
11 Collier	24,397,364	4,353,997	59,806,709	88,558,070	219,286,347	40,142,153	4,329,556	263,757,556	352,315,626
12 Columbia	44,426,583	638,227	13,686,953	58,751,763	12,051,529	1,285,833	630,310	13,967,672	72,719,435
13 Miami-Dade	742,151,299	35,196,915	423,454,081	1,200,802,295	1,155,374,848	119,886,302	34,085,321	1,309,346,471	2,510,148,766
14 DeSoto	19,992,577	367,904	6,226,993	26,587,474	8,649,810	900,838	441,587	9,992,235	36,579,709
15 Dixie	9,054,189	187,530	2,946,680	12,188,399	3,003,363	315,622	154,717	3,473,702	15,662,101
16 Duval	405,073,046	10,397,192	165,640,952	581,111,190	283,709,996	29,656,097	12,502,080	325,868,173	906,979,363
17 Escambia	141,646,069	4,429,328	56,130,713	202,206,110	75,138,850	7,725,971	3,787,240	86,652,061	288,858,171
18 Flagler	6,511,098	1,408,483	18,770,683	26,690,264	58,563,285	5,974,650	1,276,935	65,814,870	92,505,134
19 Franklin	623,262	86,068	1,454,991	2,164,321	5,591,226	1,984,289	120,614	7,695,929	9,860,250
20 Gadsden	27,922,096	455,568	9,002,977	36,750,641	6,754,042	697,724	342,022	7,793,988	44,544,629
21 Gilchrist	13,669,962	386,041	3,918,512	17,974,515	3,247,809	339,841	166,589	3,754,239	21,728,754
22 Glades	4,531,822	131,203	1,797,640	6,460,665	3,500,967	360,487	137,833	3,999,287	10,459,952
23 Gulf	1,127,500	162,809	2,745,577	4,035,888	10,145,948	1,329,163	211,102	11,686,213	15,722,101
24 Hamilton	7,659,748	135,638	2,543,227	10,338,613	3,393,652	348,312	170,741	3,912,705	14,251,318
25 Hardee	19,193,895	435,607	6,699,122	26,328,624	8,103,329	860,262	421,697	9,385,288	35,713,912
26 Hendry	28,349,000	775,861	9,948,900	39,073,761	12,912,146	1,372,487	672,788	14,957,421	54,031,182
27 Hernando	67,359,200	1,993,367	31,944,162	101,296,729	53,905,107	5,502,723	2,330,565	61,738,395	163,035,124
28 Highlands	34,263,364	1,053,200	16,804,724	52,121,288	32,257,766	3,316,158	1,254,938	36,828,862	88,950,150
29 Hillsborough	653,103,690	18,561,909	259,198,336	930,863,935	400,092,803	42,652,034	19,151,599	461,896,436	1,392,760,371
30 Holmes	16,714,730	148,488	4,252,929	21,116,147	1,928,898	219,340	107,519	2,255,757	23,371,904
31 Indian River	9,053,171	1,524,698	23,837,234	34,415,103	81,495,489	8,924,780	1,767,456	92,187,725	126,602,828
32 Jackson	33,222,706	648,631	9,912,027	43,783,364	6,864,798	714,499	350,245	7,929,542	51,712,906
33 Jefferson	4,407,789	121,831	1,637,835	6,167,455	2,792,862	297,921	113,911	3,204,694	9,372,149
34 Lafayette	4,947,218	37,908	1,310,404	6,295,530	1,056,889	116,999	57,352	1,231,240	7,526,770
35 Lake	104,258,009	3,500,096	55,083,660	162,841,765	106,926,710	10,915,257	4,109,723	121,951,240	284,793,005
36 Lee	44,542,835	7,938,018	116,080,879	168,561,732	400,609,111	46,849,495	8,175,696	455,634,302	624,196,034
37 Leon	108,041,367	3,510,892	41,918,259	153,470,518	73,637,868	7,946,532	3,256,520	84,840,920	238,311,438
38 Levy	23,475,736	537,851	8,588,632	32,602,219	11,087,733	1,183,001	579,902	12,850,636	45,452,855
39 Liberty	8,735,979	92,843	1,910,606	10,739,428	1,210,184	128,448	62,965	1,401,597	12,141,025
40 Madison	13,106,476	253,388	3,538,832	16,898,696	3,367,679	352,673	172,879	3,893,231	20,791,927
41 Manatee	59,336,808	3,991,132	54,907,098	118,235,038	164,928,665	16,729,041	4,198,661	185,856,367	304,091,405
42 Marion	119,713,176	4,849,086	57,559,569	182,121,831	104,245,648	10,858,922	4,279,693	119,384,263	301,506,094
43 Martin	9,625,760	1,850,866	25,256,868	36,733,494	86,667,469	11,025,295	1,794,313	99,487,077	136,220,571
44 Monroe	4,300,716	884,062	10,503,332	15,688,110	38,791,334	14,050,838	771,419	53,613,591	69,301,701
45 Nassau	18,743,186	933,373	15,332,385	35,008,944	39,734,082	4,056,933	1,105,713	44,896,728	79,905,672
46 Okaloosa	67,819,815	3,751,090	38,914,189	110,485,094	90,585,281	9,195,560	3,011,095	102,791,936	213,277,030
47 Okeechobee	27,669,506	501,723	9,353,819	37,525,048	11,809,942	1,216,290	586,221	13,622,453	51,147,601
48 Orange	438,197,282	15,958,358	234,975,680	689,131,320	505,773,446	52,194,346	17,295,773	575,263,565	1,264,394,885
49 Osceola	159,036,836	4,160,007	72,479,766	235,676,609	127,441,005	12,865,185	5,297,429	145,603,619	381,280,228
50 Palm Beach	158,437,886	17,678,327	227,136,702	403,252,915	767,026,954	82,476,017	16,656,921	866,159,892	1,269,412,807
51 Pasco	222,867,343	5,999,881	89,952,720	318,819,944	135,027,833	14,403,722	6,524,039	155,955,594	474,775,538
52 Pinellas	230,240,821	10,094,623	144,917,811	385,253,255	360,252,195	38,843,260	10,739,019	409,834,474	795,087,729
53 Polk	353,750,169	7,590,296	130,790,141	492,130,606	159,618,536	17,130,777	8,397,440	185,146,753	677,277,359
54 Putnam	44,657,531	857,610	15,919,292	61,434,433	18,788,023	2,024,058	992,185	21,804,266	83,238,699
55 St. Johns	28,776,466	3,043,393	38,491,715	70,311,574	115,657,284	11,959,695	2,790,595	130,407,574	200,719,148
56 St. Lucie	92,010,561	3,204,151	56,250,078	151,464,790	117,565,124	12,454,967	4,053,970	134,074,061	285,538,851
57 Santa Rosa	85,017,816	2,672,721	32,585,323	120,275,860	44,570,252	4,580,058	2,245,127	51,395,437	171,671,297
58 Sarasota	23,436,974	4,522,738	58,921,664	86,881,376	210,870,050	30,371,004	4,287,671	245,528,725	332,410,101
59 Seminole	201,121,519	8,373,362	86,331,407	295,826,288	150,526,814	16,340,714	6,568,326	173,435,854	469,262,142
60 Sumter	11,542,272	743,659	9,679,085	21,965,016	27,440,870	2,797,850	746,093	30,984,813	52,949,829
61 Suwannee	21,432,163	438,742	7,563,810	29,434,715	7,971,030	844,108	413,779	9,228,917	38,663,632
62 Taylor	9,989,822	120,435	3,968,035	14,078,292	6,221,011	674,902	300,398	7,196,311	21,274,603
63 Union	11,554,569	174,351	2,894,265	14,623,185	1,135,158	119,638	58,646	1,313,442	15,936,627
64 Volusia	157,905,243	5,853,651	84,847,847	248,606,741	188,005,968	20,013,159	6,514,087	214,533,214	463,139,955
65 Wakulla	19,360,995	365,179	7,672,863	27,399,037	7,354,214	762,482	373,766	8,490,462	35,889,499
66 Walton	3,160,684	656,146	8,784,673	12,601,503	28,437,655	8,551,418	670,699	37,659,772	50,261,275
67 Washington	14,166,708	282,209	4,878,225	19,327,142	5,164,754	533,852	261,692	5,960,298	25,287,440
68 Washington Special	4,179,964	17,906	59,580	4,257,450	0	0	0	4,257,450	0
69 FAMU Lab School	2,977,763	63,988	513,617	3,554,578	0	0	0	0	3,554,578
70 FAU Lab School	3,964,219	92,907	798,189	4,855,315	0	0	0	0	4,855,315
71 FSU Lab - Broward	3,575,815	84,647	705,861	4,366,323	0	0	0	0	4,366,323
72 FSU Lab - Leon	9,389,885	218,970	1,734,678	11,343,533	0	0	0	0	11,343,533
73 UF Lab School	6,988,566	159,169	1,268,352	8,416,087	0	0	0	0	8,416,087
74 Virtual School	45,763,951	365,286	9,605,396	55,734,633	0	0	0	0	55,734,633

State 6,474,024,220 263,449,842 3,521,944,498 10,259,418,560 7,909,648,521 884,166,813 256,584,008 9,050,399,342 19,309,817,902

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

Florida Department of Education

2007-08 FEFP Second Calculation
Categorical Program Funding

District	Teachers				Total Categorical Program Funding
	Instructional Materials	Student Transportation ¹	Lead Program Allocation	Class Size Reduction Allocation	
	-1-	-2-	-3-	-4-	-5-
1 Alachua	2,980,723	6,943,854	518,550	28,043,092	38,486,219
2 Baker	514,222	1,267,301	89,167	4,812,107	6,682,797
3 Bay	2,659,808	5,488,636	472,294	25,496,744	34,117,482
4 Bradford	362,180	879,362	62,679	3,430,025	4,734,246
5 Brevard	7,495,341	13,394,604	1,337,071	74,390,307	96,617,323
6 Broward	25,646,011	35,825,430	4,648,872	271,003,306	337,123,619
7 Calhoun	226,602	528,602	40,015	2,124,326	2,919,545
8 Charlotte	1,836,299	3,753,116	320,512	17,334,492	23,244,419
9 Citrus	1,590,186	4,310,610	290,874	15,404,276	21,595,946
10 Clay	3,993,706	7,970,312	672,274	37,439,346	50,075,638
11 Collier	4,413,820	7,838,143	784,171	46,770,575	59,806,709
12 Columbia	1,063,646	2,591,668	186,418	9,845,221	13,686,953
13 Miami-Dade	34,412,578	30,170,558	6,228,676	352,642,269	423,454,081
14 DeSoto	552,867	906,152	92,541	4,675,433	6,226,993
15 Dixie	211,714	626,024	38,860	2,070,082	2,946,680
16 Duval	12,543,702	21,215,411	2,277,096	129,604,743	165,640,952
17 Escambia	4,169,660	11,442,994	756,789	39,761,270	56,130,713
18 Flagler	1,496,949	4,482,965	233,618	12,557,151	18,770,683
19 Franklin	119,631	163,865	21,978	1,149,517	1,454,991
20 Gadsden	606,707	2,288,071	110,757	5,997,442	9,002,977
21 Gilchrist	290,926	729,940	51,373	2,846,273	3,918,512
22 Glades	191,959	248,447	25,068	1,332,166	1,797,640
23 Gulf	211,285	467,741	38,560	2,027,991	2,745,577
24 Hamilton	202,489	472,992	35,426	1,832,320	2,543,227
25 Hardee	516,408	1,178,277	93,101	4,911,336	6,699,122
26 Hendry	739,253	1,588,514	135,028	7,486,105	9,948,900
27 Hernando	2,596,703	5,929,105	424,396	22,993,958	31,944,162
28 Highlands	1,356,923	2,749,856	229,200	12,468,745	16,804,724
29 Hillsborough	18,919,448	38,311,280	3,486,198	198,481,410	259,198,336
30 Holmes	343,330	910,531	60,194	2,938,874	4,252,929
31 Indian River	1,849,488	4,045,985	321,570	17,620,191	23,837,234
32 Jackson	722,943	2,170,516	130,346	6,888,222	9,912,027
33 Jefferson	119,695	427,375	20,812	1,069,953	1,637,835
34 Lafayette	105,202	201,988	19,185	984,029	1,310,404
35 Lake	4,726,686	8,503,258	750,876	41,102,840	55,083,660
36 Lee	9,210,759	19,772,136	1,496,808	85,601,176	116,080,879
37 Leon	3,355,474	5,410,390	594,914	32,557,481	41,918,259
38 Levy	608,436	1,980,447	112,360	5,887,389	8,588,632
39 Liberty	164,106	338,655	27,170	1,380,675	1,910,606
40 Madison	292,776	786,020	51,822	2,408,214	3,538,832
41 Manatee	4,252,488	7,274,214	765,862	42,614,534	54,907,098
42 Marion	4,448,987	10,971,272	780,127	41,359,183	57,559,569
43 Martin	1,892,594	4,464,833	326,687	18,572,754	25,256,868
44 Monroe	791,939	1,443,858	142,864	8,124,671	10,503,332
45 Nassau	1,139,622	2,883,986	201,726	11,107,051	15,332,385
46 Okaloosa	3,093,388	6,360,980	549,847	28,909,974	38,914,189
47 Okeechobee	711,234	1,751,388	131,317	6,759,880	9,353,819
48 Orange	17,375,150	29,587,800	3,153,782	184,858,948	234,975,680
49 Osceola	5,922,818	9,959,061	967,543	55,630,344	72,479,766
50 Palm Beach	16,636,498	30,478,677	3,034,667	176,986,860	227,136,702
51 Pasco	6,826,696	15,954,878	1,188,607	65,982,539	89,952,720
52 Pinellas	10,846,341	21,202,580	1,961,147	110,907,743	144,917,811
53 Polk	10,404,297	23,385,130	1,741,104	95,259,610	130,790,141
54 Putnam	1,180,409	2,975,835	212,734	11,550,314	15,919,292
55 St. Johns	3,039,518	7,004,520	508,047	27,939,630	38,491,715
56 St. Lucie	4,587,006	10,469,865	738,771	40,454,436	56,250,078
57 Santa Rosa	2,684,716	5,645,795	454,820	23,799,992	32,585,323
58 Sarasota	4,362,032	9,665,630	780,222	44,113,780	58,921,664
59 Seminole	6,454,318	11,885,378	1,199,937	66,791,774	86,331,407
60 Sumter	801,159	1,427,790	136,276	7,313,860	9,679,085
61 Suwannee	578,930	1,561,692	103,688	5,319,500	7,563,810
62 Taylor	322,957	745,065	54,670	2,845,343	3,968,035
63 Union	220,704	506,246	40,181	2,127,134	2,894,265
64 Volusia	6,548,546	12,510,494	1,190,907	64,597,900	84,847,847
65 Wakulla	500,947	2,183,133	91,509	4,897,274	7,672,863
66 Walton	680,670	1,841,989	120,875	6,141,139	8,784,673
67 Washington	389,708	1,113,366	64,776	3,310,375	4,878,225
68 Washington Special	50,513	0	9,067	0	59,580
69 FAMU Lab School	58,042	0	8,386	447,189	513,617
70 FAU Lab School	90,681	0	12,419	695,089	798,189
71 FSU Lab - Broward	59,848	0	11,067	634,946	705,861
72 FSU Lab - Leon	159,634	0	29,189	1,545,855	1,734,678
73 UF Lab School	133,376	0	20,966	1,114,010	1,268,352
74 Virtual School	1,278,091	0	0	8,327,305	9,605,396
State	271,944,498	493,566,586	48,021,406	2,708,412,008	3,521,944,498

1. Based on the 2006-07 Student Transportation Third Calculation student ridership



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