

2010-11

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 in the Bureau of School Business Services, Florida Department of Education. For additional information, call (850) 245-0405.

Users of this report are encouraged to reproduce this document for their own use. This report is available at <http://www.fldoe.org/fefp>.

TABLE OF CONTENTS

	Page #
Overview of School District Funding	1
Florida Education Finance Program (FEFP)	7
FEFP Calculation Schedule	22
Public Education Capital Outlay (PECO) Funds	23
Capital Outlay and Debt Service (CO&DS) Funds	24
Classrooms for Kids (Class Size Reduction) Funds	24
Funds for Food and Nutrition Management School Lunch Match, Breakfast Supplement, and Cafeteria Inspections	25
Workforce Development Education Fund	26
Adults With Disabilities Funds	30
Funds for Student Transportation	31
Student Transportation Calculation Schedule	35
2009-10 FEFP – Second Calculation Funding Summary	36

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 FTE students. Weighted FTE students 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 pages 17 and 18.

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) Florida Tax Credit 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 accordance with Section 220.187, Florida Statutes (F.S.), up to \$140 million in tax credits for participating corporations is authorized for 2010-11. In order to be eligible for Florida tax credit scholarships, a student must have been reported for funding in a school district during the prior October and February surveys 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 Grades K-12 education in Florida. School districts in 2008-09 received 35.68 percent of their financial support from state sources, 54.15 percent from local sources (including the Required Local Effort portion of the FEFP), and 10.17 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 through the FEFP. State funds appropriated to finance the 2010-11 FEFP total \$9,801,070,483. Included in this total is \$8,575,078,918 from the General Revenue Fund,

\$872,664,689 in State Fiscal Stabilization Funds, \$242,726,876 from the Educational Enhancement Trust Fund, and \$242,726,876 from the 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 and Miami-Dade counties. The amount of \$129,914,030 was appropriated from the Educational Enhancement Trust Fund for the District Discretionary Lottery Funds/School Recognition Program, and \$103,776,356 was appropriated for Class Size Reduction. Lottery proceeds were also used to fund the \$164,766,967 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program and \$154,721,252 for debt service for the Class Size Reduction Lottery Capital Outlay Program.

In addition, funds are appropriated to meet other needs by means of state-funded categorical programs. In 2010-11, the only categorical program is Class Size Reduction. For 2010-11, Instructional Materials, Student Transportation, and the Florida Teachers Lead Program are funded as part of the FEFP, where they are earmarked, and funded with state and local dollars.

The Constitution of the State of Florida authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State Constitution, guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service or CO&DS funds. Additionally, Article XII, Section 9(a)(2), of the State Constitution, provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay or PECO funds, as provided by legislative appropriation.

Minor state funding sources include the “race track funds,” which are collected by the Florida Department of Business and Professional Regulation and divided equally among Florida counties, in accordance with Section 212.20(6)(d)6.a., F.S. The allocation of these funds is to the counties, which may share the funds with school districts, in lieu of funds distributed from the Pari-mutuel Wagering Trust Fund under Section 550.135, F.S., prior to July 1, 2000. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with Section 589.081, F.S., and proceeds from mobile home licenses, which are deposited into the License Tax Collection Trust Fund and distributed to local governments pursuant to Section 320.081, F.S.

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 \$7,197,552,375 as adjusted required local effort for 2010-11. 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 96 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 2010 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 16, 2010. Certifications for the 67 districts varied from 5.731 mills to 5.063 mills due to the use of assessment ratios. The state average was 5.380 mills. The 90 percent limitation reduced the required local effort of seven districts. The districts and their adjusted millage rates were: Collier (3.428), Franklin (2.693), Martin (4.708), Monroe (1.916), Sarasota (4.653), Sumter (4.984), and Walton (2.710).

In accordance with Section 1011.62(4)(e), F.S., the Department of Education is authorized to calculate the Prior Period Funding Adjustment Millage, which is levied by a school district if, in a prior year, the full amount of required local effort funds were not collected due to changes in property values. The Commissioner of Education calculates the amount of the prior period unrealized required local effort funds and the millage required to generate that amount. This levy is in addition to the required local effort millage certified by the Commissioner, but does not affect the calculation of the current year's required local effort. The funds generated by this levy are not included in the district's FEFP allocation.

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

- (1) Current operation – The Legislature set the maximum discretionary current operating millage for 2010-11 at 0.748 mills, pursuant to Section 1011.71(1), F.S. School boards that levy an additional capital outlay millage not to exceed 0.250 mills pursuant to Section 1011.71(3)(a), F.S., must decrease the 0.748 operating millage by an equivalent amount.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in Section 1011.71(2), F.S., and may share a portion of the levy with charter schools for expenditures identified in Section 1013.62(2), F.S.

Section 1011.71(2)(a)-(j), F.S., authorizes school boards to expend the funds raised by the 1.5-mill capital outlay levy for the following:

- **The educational plant** – Costs of construction, renovation, remodeling, maintenance, and repair of the educational plant. This also includes the maintenance, renovation, and repair of leased facilities to correct deficiencies.
- **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.
- **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.
- **A new school's library media center collection** – Opening day collection for the library media center of a new school.
- **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.
- **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.
- **Enterprise resource software** – Purchase, lease-purchase, or lease of enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least 5 years, and are used to support district-wide administration or state-mandated reporting requirements.

Note: For the precise language on the allowable uses of the 1.5-mill capital outlay funds, please see Section 1011.71(2)(a)-(j), F.S.

In addition, Section 1011.71(5), F.S., authorizes school boards to expend up to \$100 per unweighted full-time equivalent student from revenue generated by the 1.5 mill capital outlay millage levy for:

- (a) The purchase, lease-purchase, or lease of driver's education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
- (b) Payment of the cost of premiums for property and casualty insurance necessary to insure school district educational and ancillary plants. Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

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

Pursuant to Section 1011.71(3)(a), F.S., if revenue from the 1.5 mill levy is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2009, by a district school board, an amount up to 0.25 mills of the taxable value for school purposes within the school district shall be legally available for such payments, notwithstanding other restrictions on the use of such revenues imposed by law. This additional levy must be made in lieu of levying an equivalent amount of the 0.748 discretionary operating millage for operations authorized in Section 1011.71(1), F.S.

In accordance with Section 1011.71(3)(b), F.S., each school district board may, by a super majority vote, levy an additional 0.25 mills for critical capital outlay needs or for critical operating needs. If the district levies this additional 0.25 mills for operations, a compression adjustment shall be calculated and added to the district's FEFP allocation.

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 (Article VII, section 9(b) of the Florida Constitution, Section 1011.73(1), F.S.). Tax levies for debt service are in addition to the levies for current operation.

School districts are authorized to sell bonds to be repaid from local property taxes. The authority for the issuance of the bonds and the repayment from local property taxes is Article VII, section 9 of the Florida Constitution, Section 200.001(3)(e), F.S., and Sections 1010.40 through 1010.55, F.S.

Section 1011.73(2), F.S., provides 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 96 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).

SCHEDULE OF MILLAGES

Type of Millage	Statutory Authority	Established By	Uses
Required Local Effort	Section 1011.62(4), F.S.	Commissioner	Operating
Current Operating Discretionary – Maximum 0.748 Mills	Section 1011.71(1), F.S.	School Board	Operating
Additional Millage (Not to Exceed 4 Years)	Section 1011.73(2), F.S.	Voter Referendum	Operating
Prior Period Funding Adjustment	Section 1011.62(4)(e), F.S.	Commissioner	Operating
Local Capital Improvement – Maximum 1.50 Mills	Section 1011.71(2), F.S.	School Board	Capital improvements
Capital Improvement Discretionary – Maximum 0.25 Mills	Section 1011.71(3)(a), F.S.	School Board	Lease-purchase payments or to meet other critical fixed capital outlay needs in lieu of Operating Discretionary millage
Critical Needs Operating – 0.25 Mills OR Critical Needs Capital Improvement – 0.25 Mills	Section 1011.71(3)(b), F.S.	School Board	Operating or capital improvements
Debt Service	Section 1011.74, F.S.	Voter Referendum	Debt service
Operating or Capital Not to Exceed 2 Years	Section 1011.73(1), F.S.	Voter Referendum	Not specified

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 expenditures. 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 for the 0.748 and 0.25 discretionary operating millage revenues as is generated for district students by the tax base of the district where the school is located. For 2010-11, the contribution for the discretionary operating millage is \$14,778,428 (2010-11 FEFP Second Calculation). There

is no required local effort for special school districts; therefore, special districts are funded entirely with state funds.

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 education 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.

The American Recovery and Reinvestment Act (ARRA) became law on February 17, 2009. The Act, intended to provide a stimulus to the nation's economy, earmarks \$4.2 billion for Florida to use in key education areas such as the instruction of students with disabilities, services for low-income students, and the stabilization of local school district funding. The ARRA provides targeted assistance such as Title I funds dedicated to helping students in designated Title I schools and Individuals with Disabilities Education Act funds dedicated to helping disabled students. It also provides State Fiscal Stabilization Funds, which are intended to provide school districts with general assistance in stabilizing their budgets. For more detail about the ARRA, please go to <http://www.fldoe.org/ARRA/>.

The Education Jobs Fund, created on August 10, 2010, is a federal program to help states save or create jobs for the 2010-11 school year. Florida will receive \$554.8 million for this program.

On August 24, 2010, Florida was notified that it would receive up to \$700 million in federal funds through the Race to the Top grant program. These funds will be used to improve lowest-performing schools, reward Florida teachers, and increase academic achievement of students.

Federal funding also supports school nutrition programs including the school lunch and breakfast programs, which provide basic school nutrition (for detail regarding these programs, see page 24); No Child Left Behind programs, which establish accountability measures for public schools to ensure that students in all schools are reaching proficiency in reading and math; Individuals with Disabilities Education Act programs, which support education services for students with physical and mental challenges; Workforce Investment Act entitlement programs (for detail regarding Workforce Development Education programs, see page 25); and Carl D. Perkins Vocational and Technical Education Act programs, which improve the quality of technical education in Florida.

Federal funds are typically used to supplement state and local funds authorized by the Florida Legislature to support various education programs.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

LEGAL AUTHORIZATION Part II of Chapter 1011, F.S.; Chapter 2010-152, Laws of Florida (2010-11 General Appropriations Act); Chapter 2010-154, Laws of Florida (2010-11 K-12 Education Conforming Bill)

2010-11 FEFP APPROPRIATION \$9,801,047,526 (includes State Fiscal Stabilization Funds)

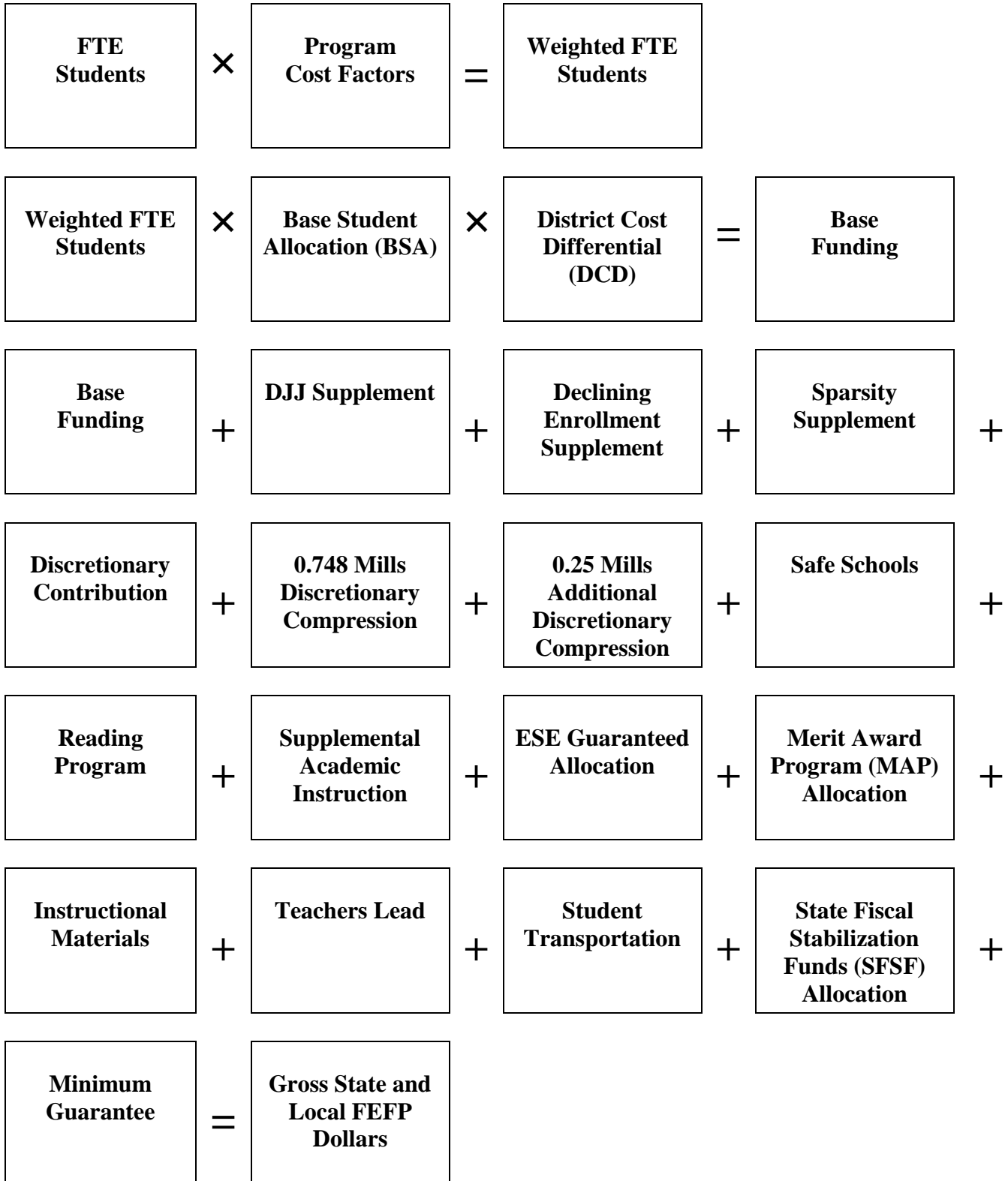
REQUIREMENTS FOR PARTICIPATION

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 180 actual teaching days, or the equivalent on an hourly basis. Upon written application, the State Board may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel.
- (4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with Florida Statutes and the Florida Administrative Code.
- (5) Observe all requirements of the State Board of Education 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 19 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:

$$\begin{array}{ccccccc}
 \boxed{\text{Gross State and}} & & \boxed{\text{Required}} & & \boxed{\text{SFSF}} & & \boxed{\text{Gross State}} \\
 \boxed{\text{Local FEFP}} & - & \boxed{\text{Local}} & - & \boxed{\text{Allocation}} & = & \boxed{\text{FEFP}} \\
 \boxed{\text{Dollars}} & & \boxed{\text{Effort}} & & & & \\
 \end{array}$$

$$\begin{array}{ccc}
 \boxed{\text{Gross State}} & + & \boxed{\text{Adjustments}} \\
 \boxed{\text{FEFP}} & & \\
 \end{array}
 =
 \begin{array}{c}
 \boxed{\text{Net State}} \\
 \boxed{\text{FEFP}} \\
 \boxed{\text{Allocation}}
 \end{array}$$

The Gross State and Local FEFP dollars, less the Required Local Effort and the State Fiscal Stabilization Funds Allocation, results 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:

$$\begin{array}{ccccccc}
 \boxed{\text{Net State}} & & \boxed{\text{District}} & & \boxed{\text{Categorical}} & & \boxed{\text{Total}} \\
 \boxed{\text{FEFP}} & + & \boxed{\text{Discretionary}} & + & \boxed{\text{Program}} & = & \boxed{\text{State}} \\
 \boxed{\text{Allocation}} & & \boxed{\text{Lottery Funds}} & & \boxed{\text{Funds}} & & \boxed{\text{Finance}} \\
 & & & & & & \boxed{\text{Program}}
 \end{array}$$

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.

$$\begin{array}{ccc}
 \boxed{\text{Total}} & + & \boxed{\text{SFSF}} \\
 \boxed{\text{State Finance}} & & \boxed{\text{Allocation}} \\
 \boxed{\text{Program}} & & \\
 \end{array}
 =
 \begin{array}{c}
 \boxed{\text{Total}} \\
 \boxed{\text{State FEFP}} \\
 \boxed{\text{Funding}}
 \end{array}$$

For the 2010-11 fiscal year, the total State Fiscal Stabilization Funds provided by the federal government as part of the American Recovery and Reinvestment Act of 2009 is added to the Total State Finance Program amount to get Total FEFP Funding. The 2010 Legislature appropriated for the 2010-11 FEFP \$872,664,689 in State Fiscal Stabilization Funds, which is approximately one-half of the State Fiscal Stabilization Funds provided by the American Recovery and Reinvestment Act of 2009.

The following sections describe each component of the funding formula. The last section of this document presents the 2010-11 FEFP Second Calculation Funding Summary as an example of the FEFP calculation.

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 Student Education (ESE) 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 ESE 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 beyond the regular 180-day term 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 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 (FLVS) is funded through the FEFP as a special district and serves students in grades 6-12. An FTE for FLVS is one student who has successfully completed six courses or credits. A student who completes fewer than six credits shall earn a fraction of an FTE. Credit completed in excess of the minimum required for high school graduation is not eligible for funding. The Florida Virtual School may also report credit completed during the summer.

Florida school districts may enter into an agreement with the Florida Virtual School to operate a district franchise of Florida Virtual School. District franchises serve students in grades 6 - 12. District teachers teach FLVS courses to students residing in their districts using the FLVS Learning Management System, Student Information System, professional development for teachers and administrators, and other learning resources and tools. To earn FTE, a district franchise must be approved by the school board and FLVS Board of Trustees and certified as such by the Commissioner of Education. FLVS currently has 38 approved district franchises operating in Baker, Bay, Broward, Charlotte, Clay, Columbia, Dade, Dixie, Duval, Escambia, Flagler, Gilchrist, Glades, Hamilton, Hardee, Hernando, Highlands, Hillsborough, Lafayette, Lake, Lee, Leon, Levy, Marion, Monroe, Nassau, Okaloosa, Orange, Osceola, Palm Beach, Pasco, Polk, Putnam, St. Johns, Santa Rosa, Seminole, Union, and Walton counties.

Districts are required to offer a full-time virtual instruction program for students in grades K-12 and a full-time or part-time program for students in grades 9-12 enrolled in Department of Juvenile Justice programs, dropout prevention programs, academic intervention programs, core courses to meet class size requirements and community college courses pursuant to Section 1002.45(1)(b), F.S. School district virtual instruction programs are performance-based; therefore, only students in grades K-5 who successfully complete the virtual instruction program and are promoted to a higher grade level are funded. Students in grades 6-8 are funded based on successful course completions. Students in grades 9-12 may be served on either a full-time or part-time basis and are funded based on credits earned. No student may earn more than one FTE in a school year in a school district virtual instruction program.

Eligibility in School District Virtual Instruction Programs is limited to students in grades K-12 living in the district's attendance area who (a) were enrolled in and attended a public school in Florida the prior year and were reported for funding during the preceding October and February, (b) are dependent children of a member of the military who was transferred within the last 12 months to Florida pursuant to the parent's permanent change of station orders, (c) were enrolled during the prior school year in a school district virtual instruction program or a state-level K-8 virtual school program under Section 1002.415, F.S., or (d) have a sibling who is currently enrolled in a district virtual instruction program and that sibling was enrolled in such program at the end of the prior school year.

Full-time equivalent student membership in programs scheduled beyond the regular 180-day term 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 10 days for residential and 20 days for non-residential facilities for teacher planning. Funding beyond the 180-day regular term for all other K-12 students shall be provided through the Supplemental Academic Instruction (SAI) allocation and other 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.

ESE 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 ESE Guaranteed Allocation component of the FEFP formula.

Dual enrollment is the enrollment of an eligible secondary student or home education 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.

Students in grades K-12 who are enrolled for more than six semesters in career education such as 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 who are enrolled in career education courses shall be counted as Basic Grades 6-8. Only students in grades 9-12 who are 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.

Rule 6A-1.0451(4), Florida Administrative Code (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 2010-11 school year and these surveys are scheduled for July 12-16, 2009; October 11-15, 2010; February 7-11, 2011; and June 13-17, 2011.

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 survey 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 Department of Juvenile Justice (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 DJJ programs and 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 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 2010-11 are as follows:

	<u>2010-11</u> <u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2, and 3	1.089
102 – Grades 4, 5, 6, 7, and 8	1.000
103 – Grades 9, 10, 11, and 12	1.031
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2, and 3 with ESE Services	1.089
112 – Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
113 – Grades 9, 10, 11, and 12 with ESE Services	1.031
254 – Support Level 4	3.523
255 – Support Level 5	4.935
(3) 130 – English for Speakers of Other Languages	1.147
(4) 300 – Programs for Grades 9-12 Career Education	1.035

ESE students in Levels 4 and 5 are reported with the appropriate cost factor (weight) for their respective levels. ESE 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 DJJ students, JITP program students, and students who have completed credit through the FLVS 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 statewide cap of 371,465.85 weighted FTE was set for Group 2 for the 2010-11 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 FLVS receives additional weighted FTE to be calculated by multiplying reported unweighted FTE of the school for students who are also enrolled in a school district 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 0.16 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 (AP) Subject examination, provided they have been taught in an AP class in the prior year. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate (IB) course who receives a score of four or higher on the subject examination. An Advanced International Certificate of Education (AICE) student may also earn an additional 0.16 if he or she receives a score of “E” on a full-credit subject exam or an additional 0.08 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 IB or AICE diploma.

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

- (1) International Baccalaureate – A bonus of \$50 is earned by an IB teacher for each student in each IB course who receives a score of four or higher on the International Baccalaureate examination. An additional bonus of \$500 is earned by the IB 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 IB subject examination. Bonuses awarded to a teacher may not exceed \$2,000 per school year.
- (2) Advanced International Certificate of Education – A teacher earns a \$50 bonus for each student in the full-credit AICE course who receives a score of “E” or higher on the subject exam and a \$25 bonus for each student in each half-credit AICE 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 AICE 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 is \$500 for those teachers who teach half-credit courses, and \$2,000 for those teachers who teach full-credit courses.

- (3) Advanced Placement – A \$50 bonus is earned by an AP teacher for each student in each AP course who receives a score of three or higher on the College Board AP Examination. An additional bonus of \$500 is earned by the AP 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 AP subject examination. Bonuses awarded to a teacher may not exceed \$2,000 per school year.

Industry-Certified Career and Professional Academy Program

Pursuant to Section 1011.62(1)(p), F.S., an additional value of 0.3 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program per Section 1003.492, F.S., and who is issued the highest level of industry certification and a high school diploma. Such value shall be added to the total FTE student membership in secondary career education programs for grades 9 through 12 in the subsequent year for courses that were not funded through dual enrollment. The additional FTE membership authorized may not exceed 0.3 per student. Unless a different amount is specified in the General Appropriations Act, the appropriation for this calculation is limited to \$15 million annually. If the appropriation is insufficient to fully fund the total calculation, the appropriation shall be prorated.

Base Student Allocation

The base student allocation is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2010-11 fiscal year, the base student allocation is \$3,623.76.

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 0.008, and 0.200 is added to the product to obtain the DCD. This serves to limit the factor’s adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of sudden changes in the index.

The following DCDs were established for 2010-11:

Alachua	0.9743	Liberty	0.9129
Baker	0.9795	Madison	0.9065
Bay	0.9467	Manatee	1.0023
Bradford	0.9750	Marion	0.9579
Brevard	0.9938	Martin	0.9962
Broward	1.0264	Monroe	1.0115
Calhoun	0.9138	Nassau	0.9927
Charlotte	0.9755	Okaloosa	0.9623
Citrus	0.9525	Okeechobee	0.9739
Clay	0.9959	Orange	1.0089
Collier	1.0557	Osceola	0.9902
Columbia	0.9507	Palm Beach	1.0406
Miami-Dade	1.0107	Pasco	0.9926
DeSoto	0.9804	Pinellas	1.0025
Dixie	0.9318	Polk	0.9818
Duval	1.0149	Putnam	0.9656
Escambia	0.9492	St. Johns	0.9875
Flagler	0.9552	St. Lucie	0.9920
Franklin	0.9031	Santa Rosa	0.9357
Gadsden	0.9353	Sarasota	1.0091
Gilchrist	0.9487	Seminole	0.9995
Glades	0.9899	Sumter	0.9635

Gulf	0.9193	Suwannee	0.9315
Hamilton	0.9320	Taylor	0.9109
Hardee	0.9668	Union	0.9663
Hendry	1.0038	Volusia	0.9610
Hernando	0.9770	Wakulla	0.9328
Highlands	0.9602	Walton	0.9404
Hillsborough	1.0143	Washington	0.9175
Holmes	0.9120	Wash. Special	0.9175
Indian River	0.9948	FAMU	0.9522
Jackson	0.9158	FAU – Palm Beach	1.0406
Jefferson	0.9304	FAU – St. Lucie	0.9920
Lafayette	0.9215	FSU – Broward	1.0264
Lake	0.9809	FSU – Leon	0.9522
Lee	1.0178	UF	0.9743
Leon	0.9522	Virtual School	1.0000
Levy	0.9475		

Base Funding

Base Funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation and the District Cost Differential.

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, 25 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 \$35,754,378 statewide for the 2010-11 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 generated for district students by the tax base of the district where the 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 96 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.

0.748 Mills Discretionary Compression

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE that is less than the state average amount per unweighted FTE, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in Section 1011.62(5), F.S. If any school district chooses to levy an amount not less than 0.498 mills but less than 0.748 mills, a compression supplement shall be calculated on a levy of 0.498. If a 0.498 levy generates an amount of funds per unweighted FTE that is less than the state average amount per unweighted FTE for 0.498 mills, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by a 0.498 mill levy, would be equal to the state average as provided in Section 1011.62(5), F.S.

0.25 Mills Additional Discretionary Compression

The 0.25 mills additional discretionary compression provides an amount to fund any difference between (1) the amount generated by a 0.250 critical operating mill levy and (2) an amount equal to the state average multiplied by district's unweighted student enrollment.

Safe Schools

An amount of \$67,133,784 was appropriated for Safe Schools activities for the 2010-11 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$65,263. 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 \$101,731,186 for the Reading Program for the 2010-11 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$87,017 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 FEFPP formula provides funding of \$639,315,534 for the 2010-11 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 for the 2010-11 appropriation shall not be recalculated during the school year.

Exceptional Student Education (ESE) Guaranteed Allocation

ESE 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 \$980,571,070 for the 2010-11 fiscal year are not recalculated during the year. School districts that have provided education services in 2009-10 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the Department of Education.

In accordance with Section 1011.62(1)(e)2., F.S., 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.

Merit Award Program (MAP)

Funding of \$20,000,000 is allocated for the Merit Award Program (MAP) (Section 1012.225, F.S.) for the 2010-11 fiscal year, to provide performance pay to 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. The allocation of funds was based on approved plans for participating districts and schools.

Instructional Materials

Funds in the amount of \$216,918,478 provide for core subject instructional materials, as well as library/media materials and science lab materials, for 2010-11. The funding supports Florida's Next Generation Sunshine State Standards and a learning environment conducive to teaching and learning using appropriate educational materials. The 2000 Legislature mandated a textbook or major tool of instruction for each student in all core subject areas (Sections 1006.28-1006.43, F.S.). The funds are allocated to the districts based on the formula in Section 1011.67, F.S.

Florida Teachers Lead

The Florida Teachers Lead Program appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to Section 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. An appropriation of \$33,220,437 was allocated for the Florida Teachers Lead Program in 2010-11.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$430,693,345 was appropriated for Student Transportation in 2010-11. The formula for allocating the requested funds as outlined in Section 1011.68, F.S., contains the following provisions in the state allocation for student transportation: 1) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and, 2) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density, and adjust funding based on the cost of living. The funds are to be distributed based on the formula in Section 1011.68, F.S.

Minimum Guarantee

The Minimum Guarantee Adjustment guarantees each district no greater than an 8 percent reduction in potential funding over the prior year funding on an unweighted FTE K-12 student basis. The calculation includes state FEFP programs, major categorical funds, required local effort proceeds, and potential discretionary tax proceeds.

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 2010-11 was set in the General Appropriations Act at \$7,197,552,375. Using the certified 2010 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 7 districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.380 to the certified tax roll is adjusted by an equalization factor for each district in accordance with Section 1011.62(4)(b), 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 6, 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.

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 equity in the distribution of available dollars.

District Discretionary Lottery and School Recognition Program Funds

An amount of \$129,914,030 was appropriated for school recognition funds and district discretionary lottery funds for the 2010-11 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 \$5 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(18), F.S. The improvement plan shall be based on the needs of the statewide and district-wide school improvement plan. Also, see Sections 24.121(5)(c) and 1001.452, F.S., relative to school advisory councils and expenditure of these funds. The School Advisory Committee receives funds from the discretionary lottery appropriation remaining after the School Recognition Program awards are funded. If there are insufficient funds remaining to fully fund the School Advisory Committees, then the funds are prorated to the School Advisory Committees.

The Florida School Recognition Program, authorized by Section 1008.36, F.S., provides monetary awards to schools that earn an "A" grade or improve at least one performance grade from the previous year. The Legislature has provided for awards of \$75 per student for the 2010-11 school year through the Florida School Recognition Program. Florida School Recognition funds are to be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and Student Advisory Council (SAC) must decide to spend these funds on one or any combination of these three purposes. If the school's staff and SAC cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

Categorical Program Funds

Categorical program funds are added to the FEFP allocation that is distributed to districts. For 2010-11, class size reduction is the sole categorical program.

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. Beginning with the 2010 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. For 2010-11, the class size reduction appropriation is \$2,927,921,474 for operations, primarily to hire teachers to reduce class sizes. The class size reduction allocation factors for the 2010-11 fiscal year for the operating categorical program are as follows: \$1,325.66 (PreK-3), \$904.24 (4-8), and \$906.42 (9-12).

State Fiscal Stabilization Funds

State Fiscal Stabilization Funds are provided as part of the American Recovery and Reinvestment Act of 2009. These funds, which are one-time, nonrecurring funds to be provided for 2009-10 and 2010-11, are intended to help stabilize local school district budgets and to minimize reductions in education, particularly to retain teachers and to support the modernization, renovation, and repair of school facilities. For 2010-11, \$872,664,689 in State Fiscal Stabilization Funds is available through the FEFP.

As with all funds provided through the American Recovery and Reinvestment Act of 2009, the U.S. Department of Education directs Florida school districts to spend State Fiscal Stabilization Funds in accordance with the following principles: (1) spend funds quickly to save and create jobs; (2) improve student achievement through school improvement and reform; (3) ensure transparency, reporting, and accountability; and (4) invest one-time ARRA funds thoughtfully in ways that do not result in unsustainable continuing commitments after the funding expires.

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. 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 2010-11 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, the Public Education Capital Outlay (PECO) and Debt Service Trust Fund consists of revenues derived from the collection of the gross receipts tax on utilities and through the issuance of bonds supported by these revenues. School districts, community colleges, state universities, and other education agencies receive PECO funds to construct new facilities or to perform maintenance, renovation, and/or repairs on existing facilities.

New School Construction (Survey Recommended Needs)

Each year, Florida public school districts complete a 5-Year District Facilities Work Program identifying the need for construction of new education 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 the allocation of funds to meet public school district facility needs. However, the projects to be funded by the district must be included in the district's approved education plant survey. A portion of this appropriation is allocated to the university development research schools and represents the local millage equivalent to be used for fixed capital outlay purposes.

Legal Authorization

Section 1002.32(9)(e), F.S., and Section 1013.64(3), F.S.

2010-11 Appropriation

\$4,717,433

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 capital outlay needs from this appropriation category.

Legal Authorization

Sections 1013.62 and 1013.64(1), F.S.

2010-11 Appropriation

\$122,111,974 appropriated to public schools and \$56,112,466 appropriated to charter schools

Special Facilities

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The proposed projects must be deemed a critical need and must be recommended for funding by the Special Facilities Construction Committee. The school districts must adopt a resolution committing all available revenue to the project for a three-year period.

Legal Authorization

Section 1013.64(2), F.S.

2010-11 Appropriation

\$12,274,731

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 instruction units determines the annual allocation of these funds for each school district and community college. For school districts, each instruction unit for the base year equals \$600 and each growth unit, or the increase in instruction units of the current year over the base year, is valued at \$800. Both base instruction units and growth instruction units for community colleges are worth \$400. 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. CO&DS funds may be used for capital outlay projects included on a school district’s Project Priority List, which is developed from the approved educational plant survey.

Legal Authorization

Article XII, Section 9(d), Florida Constitution

2010-11 Appropriation (both school districts and community colleges)

\$28,000,000

CLASSROOMS FOR KIDS (CLASS SIZE REDUCTION) 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 for other fixed capital outlay needs.

Legal Authorization

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

2010-11 Appropriation

No appropriation was granted for 2010-11 for projects. Debt service appropriations are received annually to satisfy obligations for this program. The last year that funds were appropriated for projects was 2007-08.

**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 2010-152, Item 102, Laws of Florida (2010-10 General Appropriations Act)

2010-11 Appropriations

\$8,950,701	Lunch Matching Requirement
\$7,590,912	Breakfast Allocation
\$344,433	Cafeteria Inspections
\$16,886,046	TOTAL

WORKFORCE DEVELOPMENT EDUCATION FUND

Note: Workforce Development Education Fund programs are now administered by the Division of Career and Adult Education, formerly the Division of Workforce Education.

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, apprenticeship programs, and continuing workforce education programs.

Distributing State Dollars

The distribution of funds for 2010-11 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; or (3) 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 9, 109, and 111, Chapter 2009-81, Laws of Florida (2010-11 General Appropriations Act) Section 1011.80, F.S.

2010-11 Appropriations

\$369,488,374	Workforce Development Funds*
\$5,152,850	Performance-Based Incentive Funds

*State Fiscal Stabilization Funds from the American Recovery and Reinvestment Act (ARRA) are included in this appropriation: \$21,987,491 in education funds.

Adult Fees

The 2010 General Appropriations Act amended the tuition and fees policies for 2010-11. The following schedule reflects current fees:

Workforce Education Program	Tuition Range Per Contact Hour*
Resident: Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$1.96 to \$2.06
Additional Out-of-State Fee:	\$5.88 to \$6.48
Resident: Adult General Education	\$0.96 to \$1.06
Additional Out-of-State Fee:	\$2.88 to \$3.18

* There are 30 contact hours in one credit hour.

Fees for Continuing Workforce Education

Effective July 1, 2010, Section 1009.22(3)(b), F.S., was amended to include the following language:

Fees for continuing workforce education shall be locally determined by the district school board or community college board. Expenditures for the continuing workforce education program provided by the community college or school district must be fully supported by fees. Enrollments in continuing workforce education courses may not be counted for purposes of funding full-time equivalent enrollment.

Districts will be required to report fiscal and enrollment information on students in Continuing Workforce Education (CWE).

Fee (Tuition) Statutes

The following are the current statutory references 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

Standard Tuition

Effective July 1, 2010, the standard tuition was increased to \$2.06 for Career Certificates/Applied Technology diplomas and \$1.01 for Adult General Education programs (see Specific Appropriation 109 in Chapter 2010-152, Laws of Florida (2010-11 General Appropriations Act)). Each district school board may adopt tuition that is within the range of 5 percent below to 5 percent above the standard tuition and out-of-state fee, if applicable (Section 1009.22(3)(e), F.S.).

Beginning with the 2008-09 fiscal year and each year thereafter, the standard tuition per contact hour shall increase at the beginning of each fall semester at a rate equal to inflation, unless otherwise provided in the General Appropriations Act. (NOTE: In 2010-11, this rate was specified in the appropriations act.) The inflation rate will be reported by the Office of Economic and Demographic Research to the President of the Senate, the Speaker of the House of Representatives, the Governor, and the State Board of Education each year prior to March 1.

Residency for Tuition Purposes

Effective July 1, 2010, Section 1009.21, Florida Statutes, was amended to read:

Determination of resident status for tuition purposes. Students shall be classified as residents or nonresidents for the purpose of assessing tuition in charter technical centers, career centers operated by school districts, community colleges, and state universities.

(1) As used in this section, the term:

(c) “Institution of higher education” means any charter technical career center as defined in s. 1002.34, career center operated by a school district as defined in s. 1001.44, community college as defined in s. 1000.21(3) or state university as defined in s. 1000.21(6).

Nonresident Fees

As found in Section 1009.22(3)(c), F.S., effective January 1, 2008, “The out-of-state fee per contact hour shall be three times the standard tuition per contact hour.”

Financial Aid Fee

School districts are *permitted* to collect, for financial aid purposes, up to an additional 10 percent of the student fees collected for *workforce development education programs* as stated in Section 1009.22(5), F.S.

Capital Improvement Fee

School districts are *permitted* to collect a separate capital improvement fee for capital improvements, technology enhancements, or equipping buildings that may not exceed 5 percent of the tuition fee for resident students or 5 percent of the tuition and out-of-state fee for nonresident students. For additional information, see Section 1009.22(6), F.S.

Technology Fee

School districts are permitted to collect a separate technology fee. Section 1009.22(7), F.S., addresses the statutory requirements. According to the statute, “Each district school board and community college board of trustees is authorized to establish a separate fee for technology, not to exceed 5 percent of tuition per credit hour or credit-hour equivalent for resident students and not to exceed 5 percent of tuition and the out-of-state fee per credit hour or credit-hour equivalent for nonresident students.”

Other Fees

Section 1009.22, F.S., states, in subsections (8) and (9):

(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., and include exemptions from payment of tuition and fees for adult basic instruction for students who do not have a high school diploma or equivalent; exemption from payment of tuition and fees at a state university for a student participating in a dual enrollment program; and

exemption from payment of tuition and fees at a community college for a student participating in an employment and training program under the welfare transition program.

Fee Waivers

Fee Waivers are defined in Section 1009.26, F.S. School districts may provide fee waivers for programs funded through Workforce Development Education appropriations for up to 8 percent of the fee revenues that would otherwise be collected.

Differential Out-of-State Fee

Section 1009.22(4), F.S., provides that a district school board that has a service area that borders another state may implement a plan for a differential out-of-state fee.

Vocational Preparatory Instruction

The Vocational-Preparatory Instruction program is designed to prepare students for academic, technical, and personal success. It includes career assessment, basic skills related instruction, workforce readiness instruction, and competency training. The Department considers Vocational-Preparatory instruction as an Adult Education course. Students receiving this instruction are fee-exempt if they satisfy the fee exemption criteria for Adult Education students. However, Section 1009.22(3)(a), F.S., states: “Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for certificate career education instruction.”

ADULTS WITH DISABILITIES 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 2009-10 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.

Distribution of State Dollars

The funds are distributed to eligible school districts and community colleges as specified in Specific Appropriation Item 30, Chapter 2010-152, Laws of Florida.

Legal Authorization

Section 1011.80, F.S.

Chapter 2010-152, Item 30, Laws of Florida (2010-11 General Appropriations Act)

2010-11 Appropriations

\$12,797,300	School Districts
\$1,034,512	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. 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 (as defined by average bus occupancy or the average number of students transported per day per bus).

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 2010-152, Item 78, Laws of Florida (2010-11 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2010-11 Appropriation

\$430,693,345

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.

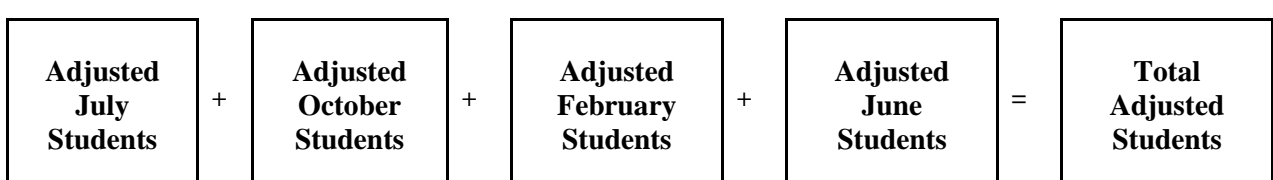
- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by Section 1011.68, F.S., who attend a university, community college, or career center, are included.
- (6) The student 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



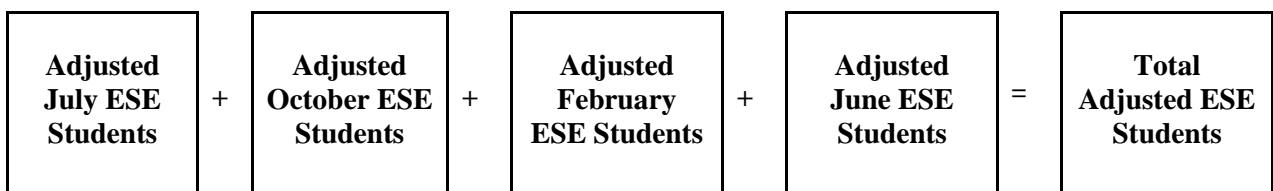
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



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 Exceptional Student Education Allocation Factor

Exceptional Student Allocation



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 an average per student cost for transportation as determined by the Legislature. 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
---	---	--	---	-------------------------------------

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.

2010 - 11 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

District	State Fiscal Stabilization Fund	Minimum Guarantee -8%	Gross State & Local FEFP	Required Local Effort Taxes	Net State FEFP ¹
	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,672,714	0	141,855,087	69,186,750	63,995,623
2 Baker	1,571,318	0	27,686,624	4,517,750	21,597,556
3 Bay	7,970,564	0	127,035,550	85,199,465	33,865,521
4 Bradford	960,960	0	17,685,960	4,886,862	11,838,138
5 Brevard	23,329,701	0	376,301,375	159,392,190	193,579,484
6 Broward	87,740,706	0	1,344,538,677	682,032,092	574,765,879
7 Calhoun	661,711	0	12,662,619	2,138,027	9,862,881
8 Charlotte	5,203,552	0	83,358,430	73,298,984	4,855,894
9 Citrus	4,905,587	0	81,349,917	53,177,529	23,266,801
10 Clay	11,735,502	0	194,878,098	50,153,847	132,988,749
11 Collier	14,930,009	0	233,788,037	210,438,204	8,419,824
12 Columbia	3,108,881	0	55,337,925	14,094,788	38,134,256
13 Miami-Dade	115,794,872	0	1,821,063,044	1,063,260,649	642,007,523
14 DeSoto	1,602,097	0	28,169,996	7,408,303	19,159,596
15 Dixie	647,718	0	11,819,861	2,777,931	8,394,212
16 Duval	41,142,947	0	657,728,226	303,542,232	313,043,047
17 Escambia	12,493,388	0	208,305,655	81,337,355	114,474,912
18 Flagler	4,117,622	0	67,601,789	44,303,659	19,180,508
19 Franklin	360,851	0	6,098,856	5,488,957	249,048
20 Gadsden	1,763,036	0	31,926,536	8,020,985	22,142,515
21 Gilchrist	821,109	0	15,440,445	3,677,026	10,942,310
22 Glades	456,923	0	8,162,362	3,093,059	4,612,380
23 Gulf	575,727	0	9,648,770	7,907,202	1,165,841
24 Hamilton	512,807	0	9,377,748	3,833,777	5,031,164
25 Hardee	1,596,176	0	27,100,684	8,218,524	17,285,984
26 Hendry	2,162,612	0	37,250,949	10,225,866	24,862,471
27 Hernando	7,281,155	0	118,795,647	46,345,102	65,169,390
28 Highlands	3,819,978	0	63,652,346	26,109,965	33,722,403
29 Hillsborough	64,175,185	0	1,038,841,309	361,516,194	613,149,930
30 Holmes	960,241	0	18,462,167	2,473,602	15,028,324
31 Indian River	5,752,121	0	90,031,443	77,548,187	6,731,135
32 Jackson	2,141,417	0	39,011,398	8,366,236	28,503,745
33 Jefferson	348,406	0	6,491,006	2,986,687	3,155,913
34 Lafayette	333,898	0	6,227,503	1,242,113	4,651,492
35 Lake	13,062,616	0	206,881,598	95,427,516	98,391,466
36 Lee	27,070,496	0	433,657,480	324,497,404	82,089,580
37 Leon	10,422,591	0	172,764,076	83,139,247	79,202,238
38 Levy	1,788,717	0	32,453,555	10,129,467	20,535,371
39 Liberty	436,882	0	8,472,023	1,393,422	6,641,719
40 Madison	771,628	0	14,876,898	3,503,873	10,601,397
41 Manatee	14,103,740	0	222,117,603	136,434,958	71,578,905
42 Marion	13,028,520	0	215,779,146	90,622,224	112,128,402
43 Martin	5,906,473	0	92,961,379	83,662,432	3,392,474
44 Monroe	2,649,364	0	41,466,160	37,327,654	1,489,142
45 Nassau	3,635,550	0	58,391,275	40,143,219	14,612,506
46 Okaloosa	9,078,727	0	147,022,846	78,523,036	59,421,083
47 Okeechobee	2,164,268	0	38,069,610	9,000,811	26,904,531
48 Orange	58,655,796	0	901,949,473	456,056,733	387,236,944
49 Osceola	17,069,469	0	272,213,485	95,578,537	159,565,479
50 Palm Beach	59,704,413	0	919,745,726	724,525,367	135,515,946
51 Pasco	22,039,216	0	365,268,980	116,152,376	227,077,388
52 Pinellas	33,983,396	0	536,960,266	323,112,309	179,864,561
53 Polk	29,862,132	0	498,712,174	144,486,067	324,363,975
54 Putnam	3,437,204	0	59,105,353	20,581,208	35,086,941
55 St. Johns	9,839,690	0	153,850,014	105,144,141	38,866,183
56 St. Lucie	12,506,753	0	205,889,934	89,410,778	103,972,403
57 Santa Rosa	7,590,982	0	127,156,647	45,527,137	74,038,528
58 Sarasota	13,902,882	0	221,847,789	199,671,681	8,273,226
59 Seminole	20,834,214	0	330,297,043	143,506,631	165,956,198
60 Sumter	2,290,885	0	36,447,771	32,801,736	1,355,150
61 Suwannee	1,761,691	0	29,972,261	8,304,907	19,905,663
62 Taylor	824,648	0	14,508,982	6,492,145	7,192,189
63 Union	699,359	0	12,856,609	1,347,867	10,809,383
64 Volusia	19,474,092	0	316,464,819	160,498,457	136,492,270
65 Wakulla	1,571,204	0	27,631,981	7,053,014	19,007,763
66 Walton	2,149,408	0	33,896,111	30,504,753	1,241,950
67 Washington	1,031,724	0	18,772,556	5,182,898	12,557,934
68 Washington Special	120,681	0	3,320,893	0	3,200,212
69 FAMU Lab School	166,263	0	3,251,163	0	3,084,900
70 FAU - Palm Beach	219,285	0	3,872,237	0	3,652,952
71 FAU - St. Lucie	475,098	0	7,771,816	0	7,296,718
72 FSU Lab - Broward	224,578	0	3,820,210	0	3,595,632
73 FSU Lab - Leon	517,579	0	9,222,748	0	8,705,169
74 UF Lab School	352,271	0	6,511,058	0	6,158,787
75 Virtual School	7,588,713	2,636,901	116,634,966	0	109,046,253
Total	872,664,689	2,636,901	13,940,552,753	7,197,944,104	5,869,943,960

1. Does not include Federal Fiscal Stabilization Allocation.



Florida Department of Education
<http://www.fldoe.org>