

2011-12

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.

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OVERVIEW OF SCHOOL DISTRICT FUNDING

Article IX, Section 1 of the Florida Constitution, establishes the State of Florida's commitment to funding K-12 education, as follows: "The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education..."

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 page 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 1002.395, Florida Statutes (F.S.), up to \$175 million in tax credits for participating corporations is authorized for 2011-12. 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 2009-10 received 32.84 percent of

their financial support from state sources, 51.11 percent from local sources (including the Required Local Effort portion of the FEFP), and 16.06 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 2011-12 FEFP total \$8,708,852,312. Included in this total is \$8,104,052,312 from the General Revenue Fund, \$235,700,000 from the Educational Enhancement Trust Fund, and \$369,100,000 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 6 percent sales tax on goods and services.

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 \$119,596,643 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 \$162,109,596 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program and \$154,883,241 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program.

Article IX, Section 1 of the State Constitution establishes a limit of 18 students in PreK through grade 3 classrooms, 22 students in grades 4-8 classrooms, and 25 students in grades 9-12 classrooms. The Class Size Reduction categorical was established to fund this requirement, which is funded exclusively from state funds.

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 \$6,936,892,794 as adjusted required local effort for 2011-12. 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 2011 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 15, 2011. Certifications for the 67 districts varied from 5.740 mills to 5.101 mills due to the use of assessment ratios. The state average was 5.446 mills. The 90 percent limitation reduced the required local effort of nine districts. The districts and their adjusted millage rates were: Charlotte (5.096), Collier (3.253), Franklin (2.731), Indian River (5.393), Martin (4.356), Monroe (1.796), Sarasota (4.371), Sumter (4.249), and Walton (2.688).

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 2011-12 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 exact 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, as defined in s. 627.403, F.S., for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in s. 624.605(1)(d), (f), (g), (h), and (m). This means that casualty insurance may only be for burglary and theft, glass, boiler and machinery, leakage and fire extinguishing equipment, and elevators. 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), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mills for critical capital outlay needs or for critical operating needs may levy this millage for 2011-12 and 2012-13. 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/or capital outlay purposes for a period not to exceed two years, pursuant to Section 9, Article VII of the Florida Constitution and Section 1011.73(1), F.S. The qualified electors may also vote an additional millage levy for the retirement of debt issued pursuant to Section 12, Article VII of the Florida Constitution as provided in Section 200.001(3)(e), F.S.

Sections 1011.71(9), and 1011.73(2), F.S., provide 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.

School districts are authorized to sell bonds for capital outlay projects 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.

Budgeted revenues from local taxes are determined by applying millage levies to 96 percent of the school 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; Truth in Millage - TRIM).

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.	Voter Referendum and Supermajority of 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 discretionary operating millage revenues as is generated for district students by the tax base of the district where the school is located. For 2011-12, the contribution for the discretionary operating millage is \$11,802,723 (2011-12 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 Education Jobs Fund, created on August 10, 2010, is a federal program to help states save or create education jobs for the 2010-11 school year. Florida will receive \$554.8 million for this program. These funds must be spent by September 30, 2012.

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, develop teacher and principal evaluation systems, and increase the academic achievement of students. Funds will be allocated to participating districts over a four-year period.

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 25; please also note pending change in the administration of child nutrition programs); 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 26); 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 2011-69, Laws of Florida (2011-12 General Appropriations Act); Chapter 2011-55, Laws of Florida (2011-12 K-12 Education Conforming Bill)

2011-12 FEFP APPROPRIATION \$8,708,852,312

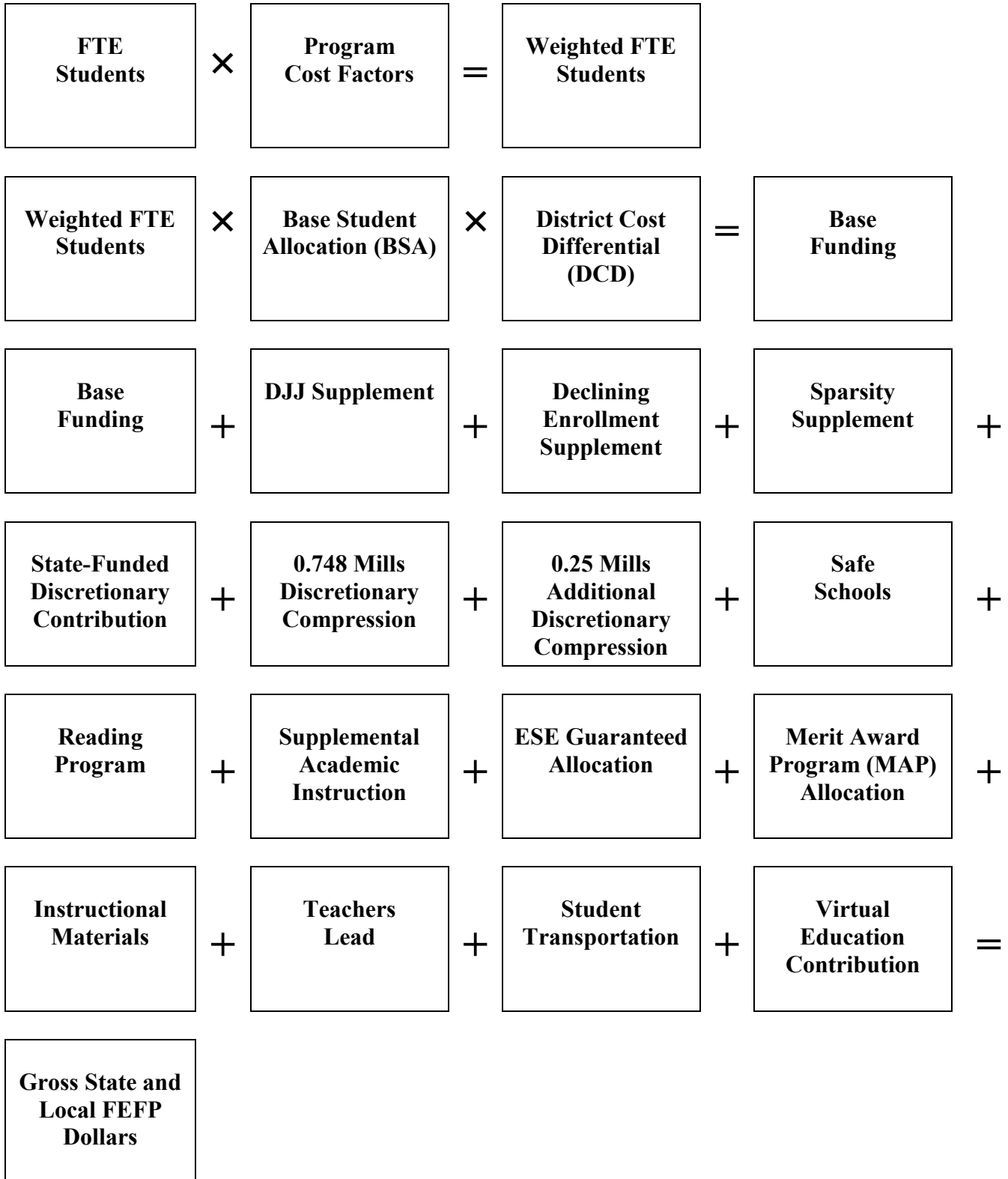
REQUIREMENTS FOR PARTICIPATION

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:

$$\begin{array}{|c|} \hline \text{Gross State and} \\ \text{Local FEFP} \\ \text{Dollars} \\ \hline \end{array}
 -
 \begin{array}{|c|} \hline \text{Required} \\ \text{Local} \\ \text{Effort} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Gross State} \\ \text{FEFP} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{Gross State} \\ \text{FEFP} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{Adjustments} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Net State} \\ \text{FEFP} \\ \text{Allocation} \\ \hline \end{array}$$

The Gross State and Local FEFP dollars, less the Required Local Effort, 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:

$$\begin{array}{|c|} \hline \text{Net State} \\ \text{FEFP} \\ \text{Allocation} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{District} \\ \text{Discretionary} \\ \text{Lottery Funds} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{Categorical} \\ \text{Program} \\ \text{Funds} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Total} \\ \text{State Finance} \\ \text{Program} \\ \hline \end{array}$$

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.

The following sections describe each component of the funding formula.

The last section of this document presents the 2011-12 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) now offers two virtual school programs. FLVS as originally established in 1997 is largely a supplemental program. It 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. Grades 6-12 students enrolling in individual online courses through the FLVS supplemental program may earn more than one FTE. The supplemental FLVS program can also enroll advanced 4th and 5th grade public school students in its middle school courses. The completions for these students are limited to one FTE.

Florida Virtual School also offers a full-time program at the state level (FLVS FT). This program serves full-time students in grades K-12 and it is funded through the FEFP. One FTE is defined as six full-year courses or the prescribed level of content that counts for promotion. A student who completes fewer than six courses or the prescribed level of contact hours shall earn a fraction of an FTE. No student may receive more than one FTE for the school year in the FLVS FT program.

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. Fifty-four districts and two lab schools will operate franchises of FLVS during 2011-12. These include Alachua, Bay, Brevard, Broward, Charlotte, Clay, Dade, Escambia, Flagler, Hernando, Hillsborough, Lake, Lee, Leon, Levy, Manatee, Marion, Nassau, the North East Florida Educational Consortium (Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Monroe, PK Young, Putnam, Desoto, Glades, Hardee, and Highlands) Okaloosa, Orange, Osceola, the Panhandle Area Education Consortium (Calhoun, Franklin, FSUS, Gadsden, Gulf, Holmes, Jackson, Jefferson, Liberty, Madison, Taylor, Wakulla, and Washington), Palm Beach, Pasco, Polk, Santa Rosa, Seminole, St. Johns, Sumter and Walton.

Districts are required to offer a full-time virtual instruction program for students in grades K-12. This virtual program shall include a full-time program for students in grades K-12, a part-time program for students in grades 9-12 courses measured by the Florida Comprehensive Assessment Test, end-of-course assessments, or Advanced Placement exams and a full-time or part-time program for students 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 earn FTE. Students in grades 6-8 earn FTE based on successful course completions. Students in grades 9-12 earn FTE 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, or (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 school district virtual instruction program and that sibling was enrolled in such program at the end of the prior school year, or (e) are eligible to enter kindergarten or first grade.

Districts are now authorized to offer individual online courses in addition to their virtual instruction programs and franchises of FLVS. Districts may offer online courses for any course included in the Course Code Directory. Students taking these courses must meet one of the eligibility criteria listed above for the district virtual instruction programs. In addition, students from other districts may take these online courses if the course is not offered online in their home school districts or online or face-to-face in their district schools. Students may also take an online course offered by another district if they cannot access the course in their school due to a scheduling conflict. One yearlong online course is equivalent to 1/6 FTE and the FTE is based on successful completion of the course. If a student takes an online course from another school district, the district of instruction reports the completion and the student's home district is not allowed to report the FTE for the course.

The 2011 Legislature also authorized virtual charter schools. Virtual charter schools can serve full-time students in grades K-12. Virtual charter schools must use a virtual instruction provider approved by the Florida

Department of Education for its educational program and must amend its charter or submit a new application to the school district to become a virtual charter school. Students must meet one of the eligibility criteria specified for district virtual instruction programs to enroll in a virtual charter school and the FTE is based on successful completion of the virtual program or course.

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 2011-12 school year and these surveys are scheduled for July 11-15, 2011; October 10-14, 2011; February 13-17, 2012; and June 11-15, 2012.

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 may occur 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 2011-12 are as follows:

	<u>2011-12</u> <u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2, and 3	1.102
102 – Grades 4, 5, 6, 7, and 8	1.000
103 – Grades 9, 10, 11, and 12	1.019
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2, and 3 with ESE Services	1.102
112 – Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
113 – Grades 9, 10, 11, and 12 with ESE Services	1.019
254 – Support Level 4	3.550
255 – Support Level 5	5.022
(3) 130 – English for Speakers of Other Languages	1.161
(4) 300 – Programs for Grades 9-12 Career Education	0.999

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 368,568.33 weighted FTE was set for Group 2 for the 2011-12 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 statewide 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 for a district shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

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

- (l) 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.
- (m) 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.
- (n) 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)(o), F.S., an additional value of 0.1, 0.2, or 0.3 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program under Sections 1003.491, 1003.493, and 1003.4935, 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 from state and local funds is determined annually by the Legislature and is a component in the calculation of Base Funding. For the 2011-12 fiscal year, the base student allocation is \$3,479.22.

District Cost Differential

Section 1011.62(2), F.S., requires the Commissioner to annually compute district cost differentials (DCDs) by adding each district’s Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800, and 0.200 is added to the product to obtain the DCD. This serves to limit the factor’s adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of sudden changes in the index.

The following DCDs were established for 2011-12:

Alachua	0.9734	Liberty	0.9179
Baker	0.9791	Madison	0.9127
Bay	0.9538	Manatee	1.0056
Bradford	0.9744	Marion	0.9621
Brevard	1.0014	Martin	0.9964
Broward	1.0245	Monroe	1.0164
Calhoun	0.9206	Nassau	0.9921
Charlotte	0.9815	Okaloosa	0.9703
Citrus	0.9518	Okeechobee	0.9734
Clay	0.9954	Orange	1.0083
Collier	1.0449	Osceola	0.9896
Columbia	0.9569	Palm Beach	1.0380
Miami-Dade	1.0101	Pasco	0.9912
DeSoto	0.9802	Pinellas	0.9997
Dixie	0.9319	Polk	0.9857
Duval	1.0143	Putnam	0.9651
Escambia	0.9583	St. Johns	0.9869
Flagler	0.9602	St. Lucie	0.9925
Franklin	0.9140	Santa Rosa	0.9419
Gadsden	0.9411	Sarasota	1.0064
Gilchrist	0.9511	Seminole	0.9987
Glades	0.9840	Sumter	0.9658
Gulf	0.9262	Suwannee	0.9368
Hamilton	0.9329	Taylor	0.9216
Hardee	0.9659	Union	0.9658
Hendry	0.9958	Volusia	0.9647
Hernando	0.9757	Wakulla	0.9330
Highlands	0.9587	Walton	0.9562
Hillsborough	1.0129	Washington	0.9243
Holmes	0.9194	Wash. Special	0.9243
Indian River	0.9970	FAMU	0.9524
Jackson	0.9253	FAU – Palm Beach	1.0380
Jefferson	0.9328	FAU – St. Lucie	0.9925
Lafayette	0.9217	FSU – Broward	1.0245
Lake	0.9804	FSU – Leon	0.9524
Lee	1.0200	UF	0.9734
Leon	0.9524	Florida Virtual School	1.0000
Levy	0.9466		

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 a wealth adjustment. This supplement is limited to \$35,754,378 statewide for the 2011-12 fiscal year.

State-Funded 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 Mill Additional Discretionary Compression

The 0.25 mill 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 the district's unweighted student enrollment.

Safe Schools

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2011-12 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$62,660. 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 \$97,673,434 for the Reading Program for the 2011-12 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$83,546 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$615,924,773 for the 2011-12 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 2011-12 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 exceptional students. District allocations from the appropriation of \$943,167,996 for the 2011-12 fiscal year are not recalculated during the year. School districts that have provided education services in 2010-11 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.

Merit Award Program (MAP)

Funding of \$18,872,311 is allocated for the Merit Award Program (MAP) (Section 1012.225, F.S.) for the 2011-12 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 2010-11 approved plans for participating districts and schools. The program was repealed in Section 38, Chapter 2011-55, L.O.F.

Instructional Materials

Funds in the amount of \$209,240,737 provide for core subject instructional materials, as well as library/media materials and science lab materials, for 2011-12. 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.

Section 20, Chapter 2011-55, L.O.F., established a pilot program for the transition to electronic and digital instructional materials. Under this pilot program, district school boards may designate pilot program schools.

By September 2012, each district with a pilot program must report to the Department of Education, Governor, and Legislature on the success of its pilot program, including lessons learned and impacts on student performance.

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 \$31,895,373 was allocated for the Florida Teachers Lead Program in 2011-12, which will provide approximately \$180 for each classroom teacher.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$415,449,129 was appropriated for Student Transportation in 2011-12. The formula for allocating the funds is outlined in Section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) 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.

Virtual Education Contribution

The amount of \$21,838,030 was appropriated for the virtual education contribution for 2011-12. The amount of the virtual education contribution is the difference between the \$4,800 per FTE established in the General Appropriations Act for virtual education and the amount per FTE for each district and Florida Virtual School, which may be calculated by taking the sum of the base FEFP allocation, the discretionary local effort, the state-funded discretionary contribution, the discretionary millage compression supplement, the research-based reading instruction allocation, and the instructional materials allocation, and then dividing by the total unweighted FTE. This difference shall be multiplied by the virtual education unweighted FTE for programs and options identified in Section 1002.455(3)(a), (b), and (d), F.S., and the Florida Virtual School and its franchises to equal the virtual education contribution and shall be included as a separate allocation in the funding formula.

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 2011-12 was set in the General Appropriations Act at \$6,936,892,794. Using the certified 2011 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 contribution for required local effort is the product of the certified mills times 96 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 pages 2-3, the certified millage rates of 9 districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.446 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 5, 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, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts' calculated funding 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 \$119,596,643 was appropriated for school recognition funds and district discretionary lottery funds for the 2011-12 fiscal year. The first priority in the use of the funds is the Florida School Recognition Program, which is authorized by Section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an "A" grade or improve at least one performance grade from the previous year. The Legislature provided for awards of \$70 per student for the 2011-12 school year, which 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.

District Discretionary Lottery and School Recognition Program funds remaining after funding the Florida School Recognition Program are allocated to school districts based on each district's proportionate share of the FEFP base funding entitlement (WFTE x BSA x DCD). School boards must allocate up to \$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. These moneys may not be used for capital improvements or for any project or program that has a duration of more than 1 year; however, a school advisory council or parent advisory committee may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If there are insufficient funds remaining to fully fund the School Advisory Committees, then the funds are prorated to the School Advisory Committees. Also, see Sections 24.121(5)(c) and 1001.452, F.S., relative to school advisory councils and expenditure of these funds.

No funds shall be released for any purpose from the Educational Enhancement Trust Fund to any school district in which one or more schools do not have an approved school improvement plan pursuant to s. 1001.42(18) or do not comply with school advisory council membership composition requirements pursuant to s. 1001.452(1).

Categorical Program Funds

Categorical program funds are added to the FEFP allocation that is distributed to districts. For 2011-12, class size reduction is the sole categorical program.

As a result of the voter-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 2010-11 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. The 2011 legislature amended Section 1003.03, Florida Statutes (F.S.), (Section 15, Chapter 2011-55, Laws of Florida), by providing class size flexibility to schools that enroll students after the October student membership survey. If a district school board determines that it is impractical, educationally unsound, or disruptive to student learning, students may be temporarily assigned to a class that exceeds the maximums cited above. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

For 2011-12, the class size reduction appropriation is \$2,927,464,879 for operations, primarily to hire teachers to reduce class sizes. The class size reduction allocation factors for the 2011-12 fiscal year for the operating categorical program are as follows: \$1,322.25 (PreK-3), \$901.91 (4-8), and \$904.09 (9-12).

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 by the Legislature. 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 completed, 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 2011-12 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, Florida 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. These funds are also used for site acquisitions and site improvements.

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 useful life of buildings. Each public school district has local control over the allocation of funds to meet public school district facility needs. The projects to be funded by the district must be included in the district's education plant survey, as approved by the Department of Education. A portion of this appropriation is allocated to the university developmental research (lab) 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.

2011-12 Appropriation

\$4,367,627

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.

2011-12 Appropriation

\$55,209,106 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, consisting of representatives from the Department of Education, the Governor's Office, district school boards, and district superintendents. The school districts must adopt a resolution committing available local capital outlay revenue to the project for a three-year period.

Legal Authorization

Section 1013.64(2), F.S.

2011-12 Appropriation

No funds were appropriated.

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 Florida colleges for capital outlay purposes. The number of instruction units determines the annual allocation of these funds for each school district and Florida 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 Florida colleges are worth \$400. A school district or Florida 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 or college’s Project Priority List, which is developed from the educational plant survey as approved by the Department of Education.

Legal Authorization

Article XII, Section 9(d), Florida Constitution

2011-12 Appropriation (both school districts and Florida colleges)

\$28,000,000

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

Overview

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

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

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

Requirement for Participation

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

How Funds Are Disbursed

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

Legal Authorization

Section 1006.06, F.S.

7 CFR 210

7 CFR 220

Chapter 2011-69, Item 90, Laws of Florida (2011-12 General Appropriations Act)

2011-12 Appropriations

\$8,994,966	Lunch Matching Requirement
\$7,590,912	Breakfast Allocation
\$300,168	Cafeteria Inspections
\$16,886,046	TOTAL

Note: On June 23, 2011, Senate Bill 1312 was approved by Governor Rick Scott transferring the administration of child nutrition programs from the Florida Department of Education to the Florida Department of Agriculture and Consumer Services, pending approval of a waiver of 42 U.S.C. §1760(1) by the United States Department of Agriculture. Upon waiver approval, the transfer will occur on January 1, 2012.

WORKFORCE DEVELOPMENT EDUCATION FUND

Note: Workforce Development Education Fund programs are 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 2011-12 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" means a noncredit course or activity offered by a school district that seeks to address community social and economic issues related to health and human relations, government, parenting, consumer economics, and senior citizens (Section 1004.02(18), F.S.). Lifelong Learning includes making school media centers and school athletic facilities available for public use during after-school hours.

Legal Authorization

Appropriation Items 9, 94, and 96, Chapter 2011-69, Laws of Florida (2011-12 General Appropriations Act) Section 1011.80, F.S.

2011-12 Appropriations

\$369,488,374	Workforce Development Funds
\$4,986,825	Performance-Based Incentive Funds

Adult Fees

The 2011-12 General Appropriations Act amended the tuition and fees policies for 2011-12. 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	\$2.22 to \$2.33
Additional Out-of-State Fee:	\$6.66 to \$6.99
Resident: Adult General Education	\$30 per semester or \$45 per half year
Additional Out-of-State Fee:	\$90 per semester or \$135 per half year

* There are 30 contact hours in one credit hour.

Adult General Education Block Tuition

Effective July 1, 2011, s. 1009.22(3)(c), Florida Statutes, has been amended to include the following language:

For adult general education programs, a block tuition of \$45 per half year or \$30 per term shall be assessed for residents and nonresidents, and the out-of-state fee shall be \$135 per half year or \$90 per term. Each district school board and Florida College System institution board of trustees shall adopt policies and procedures for the collection of and accounting for the expenditure of the block tuition. All funds received from the block tuition shall be used only for adult general education programs. Students enrolled in adult general education programs may not be assessed the fees authorized in subsection (5), subsection (6), or subsection (7).

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, 2011, the standard tuition was increased to \$2.22 for Career Certificates/Applied Technology diplomas and a block tuition was implemented for Adult General Education programs with a rate of \$30 per semester or \$45 per half year (see Specific Appropriation 96 in Chapter 2011-69, Laws of Florida (2011-12 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 2011-12, 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, 2011, Section 1009.22(3)(a), F.S., was amended to read:

Except as otherwise provided by law, fees for students who are nonresidents for tuition purposes must offset the full cost of instruction. **Residency of students shall be determined as required in s. 1009.21 (emphasis added).** Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for adult general education programs. Each community college that conducts college-preparatory and vocational-preparatory instruction in the same class section may charge a single fee for both types of instruction.

For all workforce education students, a determination of residency for tuition purposes must be made according to the requirements in Section 1009.21, Florida Statutes. Districts must identify students as residents for tuition purposes in the WDIS data reporting system using the Adult Fee Status element.

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., states, “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

Most fee exemptions are defined in Section 1009.25, F.S. Included in this statute are exemptions for:

- A student enrolled in a dual enrollment or early admission program pursuant to Section 1007.27, F.S., or Section 1007.21, F.S.
- A student enrolled in an approved apprenticeship program, as defined in Section 446.021, F.S.
- A student in the custody of the Department of Children and Families (DCF) or adopted from DCF, under certain conditions.
- A student who is homeless.

Other exemptions are provided in Florida Statutes. These include the following:

- A student who is a dependent of a deceased or disabled veteran pursuant to Section 295.01, F.S., through Section 295.05, F.S.
- A student who is a dependent of a deceased special risk member pursuant to Section 112.19(3), F.S., and Section 112.191(3), F.S.
- A student who was a victim of wrongful conviction under Section 961.06(1)(b), F.S.

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.

Career Preparatory Instruction (now known as Applied Academics for Adult Education)

The Career 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 Career Preparatory instruction as an Adult Education course. Students receiving this instruction must be charged the adult general education block tuition.

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 2010-11 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 21, Chapter 2011-69, Laws of Florida.

Legal Authorization

Section 1011.80, F.S.

Chapter 2011-69, Item 21, Laws of Florida (2011-12 General Appropriations Act)

2011-12 Appropriations

\$10,726,210	School Districts
\$1,030,830	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 additional weight 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 2011-69, Item 68, Laws of Florida (2011-12 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2011-12 Appropriation

\$415,449,129

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, state 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

Adjusted July Students	+	Adjusted October Students	+	Adjusted February Students	+	Adjusted June Students	=	Total Adjusted Students
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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.

Total Adjusted Students	x	Florida Price Level Index Factor	x	Average Bus Occupancy Index Factor	x	Rurality Index Factor	=	District Base Allocation Factor
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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

Adjusted July ESE Students	+	Adjusted October ESE Students	+	Adjusted February ESE Students	+	Adjusted June ESE Students	=	Total Adjusted ESE Students
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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.

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

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.

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

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 transportation dollars for each school district is calculated as follows:

$$\boxed{\begin{array}{c} \text{District ESE} \\ \text{Allocation} \\ \text{Factor} \end{array}} \times \boxed{\begin{array}{c} \text{Cost per} \\ \text{Student} \end{array}} = \boxed{\begin{array}{c} \text{District ESE} \\ \text{Allocation} \end{array}}$$

$$\boxed{\begin{array}{c} \text{Total} \\ \text{Transportation} \\ \text{Appropriation} \end{array}} - \boxed{\begin{array}{c} \text{Total of All} \\ \text{Districts ESE} \\ \text{Allocations} \end{array}} = \boxed{\begin{array}{c} \text{TotalBase} \\ \text{Allocation} \end{array}}$$

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 transportation appropriation to determine the total base allocation.

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

District Base Proration Factor	x	Total Base Allocation	=	District Base Allocation
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The district's base proration factor is determined by dividing the district's base allocation factor by the total state base allocation factor. To determine the district base allocation, the total 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.

2011-12 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2011-12 Unweighted FTE	2011-12 Funded Weighted FTE ¹	\$3,479.22 Times Funded Weighted FTE	District Cost Differential	Base Funding ²	Declining Enrollment Supplement	Sparsity Supplement	State Funded Discretionary Contribution	0.748 Mills Compression	0.250 Mills Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	26,819.18	28,861.21	100,414,499	0.9734	97,743,473	23,640	0	0	1,032,270	0
2 Baker	4,947.74	5,192.21	18,064,841	0.9791	17,687,286	5,216	499,660	0	1,249,651	417,639
3 Bay	25,160.58	27,872.35	96,974,038	0.9538	92,493,837	0	0	0	0	0
4 Bradford	3,054.29	3,245.59	11,292,122	0.9744	11,003,044	67,507	748,200	0	498,857	0
5 Brevard	70,317.21	76,199.66	265,115,381	1.0014	265,486,543	852,491	0	0	6,647,086	2,221,321
6 Broward	256,031.54	277,651.64	966,011,139	1.0245	989,678,412	0	0	0	0	0
7 Calhoun	2,198.58	2,377.83	8,272,994	0.9206	7,616,118	0	1,211,803	0	542,192	0
8 Charlotte	16,004.49	17,087.01	59,449,467	0.9815	58,349,652	265,105	0	0	0	0
9 Citrus	15,096.86	16,160.17	56,224,787	0.9518	53,514,752	239,065	960,279	0	0	0
10 Clay	35,642.53	38,287.83	133,211,784	0.9954	132,599,010	39,826	0	0	6,902,889	2,307,141
11 Collier	42,943.91	46,598.46	162,126,294	1.0449	169,405,765	0	0	0	0	0
12 Columbia	9,838.08	10,382.60	36,123,350	0.9569	34,566,434	0	1,015,024	0	1,842,869	0
13 Miami-Dade	346,352.58	374,017.13	1,301,287,879	1.0101	1,314,430,887	0	0	0	0	0
14 DeSoto	5,049.05	5,330.71	18,546,713	0.9802	18,179,488	0	484,606	0	837,940	0
15 Dixie	2,000.73	2,126.75	7,399,431	0.9319	6,895,530	25,611	748,664	0	395,384	132,148
16 Duval	125,378.45	135,314.93	470,790,411	1.0143	477,522,714	2,139	0	0	7,779,733	0
17 Escambia	39,760.90	42,764.25	148,786,234	0.9583	142,581,848	112,207	0	0	4,406,303	0
18 Flagler	13,100.00	13,931.47	48,470,649	0.9602	46,541,517	0	1,066,371	0	0	0
19 Franklin	1,271.64	1,345.10	4,679,899	0.9140	4,277,428	0	0	0	0	0
20 Gadsden	5,693.55	6,066.86	21,107,941	0.9411	19,864,683	128,543	1,521,430	0	1,079,554	360,800
21 Gilchrist	2,569.00	2,830.29	9,847,202	0.9511	9,365,674	0	1,333,859	0	493,890	0
22 Glades	1,451.00	1,536.27	5,345,021	0.9840	5,259,501	11,369	675,894	0	126,832	0
23 Gulf	1,918.00	2,063.80	7,180,414	0.9262	6,650,499	31,500	801,768	0	0	0
24 Hamilton	1,591.89	1,747.51	6,079,972	0.9329	5,672,006	111,453	725,675	0	73,386	24,515
25 Hardee	5,149.84	5,440.11	18,927,340	0.9659	18,281,918	0	466,359	0	831,545	0
26 Hendry	6,703.03	7,079.70	24,631,834	0.9958	24,528,380	109,718	1,442,998	0	1,255,478	0
27 Hernando	22,580.57	24,041.33	83,645,076	0.9757	81,612,501	47,529	0	0	2,348,605	0
28 Highlands	11,996.62	12,737.15	44,315,347	0.9587	42,485,123	74,416	1,961,963	0	903,945	302,075
29 Hillsborough	193,679.85	209,063.94	727,379,441	1.0129	736,762,636	0	0	0	25,007,942	0
30 Holmes	3,291.29	3,441.03	11,972,100	0.9194	11,007,149	8,639	1,755,099	0	914,518	0
31 Indian River	17,596.77	18,942.33	65,904,533	0.9970	65,706,819	0	0	0	0	0
32 Jackson	6,867.99	7,536.61	26,221,524	0.9253	24,262,776	0	2,364,060	0	1,462,951	0
33 Jefferson	1,070.35	1,124.09	3,910,956	0.9328	3,648,140	0	565,075	0	0	0
34 Lafayette	1,145.03	1,201.49	4,180,248	0.9217	3,852,935	838	600,503	0	263,391	88,030
35 Lake	41,137.84	43,692.50	152,015,820	0.9804	149,036,310	0	0	0	3,155,684	0
36 Lee	82,500.00	88,841.49	309,099,089	1.0200	315,281,071	0	0	0	0	0
37 Leon	33,488.55	36,440.62	126,784,934	0.9524	120,749,971	0	0	0	1,670,409	0
38 Levy	5,599.33	5,975.72	20,790,845	0.9466	19,680,614	24,782	2,220,869	0	756,078	0
39 Liberty	1,409.32	1,586.69	5,520,444	0.9179	5,067,216	1,466	710,299	0	356,755	0
40 Madison	2,666.77	2,771.01	9,640,953	0.9127	8,799,298	29,373	747,171	0	532,021	0
41 Manatee	44,487.44	47,899.77	166,653,838	1.0056	167,587,099	0	0	0	0	0
42 Marion	40,941.11	43,538.12	151,478,698	0.9621	145,737,655	515,925	0	0	3,628,201	0
43 Martin	17,759.83	19,627.46	68,288,251	0.9964	68,042,413	0	0	0	0	0
44 Monroe	7,990.69	8,534.25	29,692,533	1.0164	30,179,491	0	0	0	0	0
45 Nassau	11,237.59	11,880.33	41,334,282	0.9921	41,007,741	0	1,755,657	0	0	0
46 Okaloosa	29,255.23	31,769.08	110,531,619	0.9703	107,248,830	0	0	0	454,626	0
47 Okeechobee	6,692.55	7,063.18	24,574,357	0.9734	23,920,679	57,440	544,789	0	1,407,979	0
48 Orange	176,825.26	194,870.90	677,998,733	1.0083	683,626,122	0	0	0	5,057,202	0
49 Osceola	54,691.71	59,171.05	205,869,101	0.9896	203,728,062	0	0	0	7,970,770	0
50 Palm Beach	174,217.35	188,610.44	656,217,215	1.0380	681,153,469	0	0	0	0	0
51 Pasco	65,975.49	71,724.14	249,544,062	0.9912	247,348,074	0	0	0	8,880,961	0
52 Pinellas	101,424.71	109,249.55	380,103,219	0.9997	379,989,188	1,674,109	0	0	0	0
53 Polk	93,965.76	100,574.33	349,920,220	0.9857	344,916,361	0	0	0	16,553,008	0
54 Putnam	10,875.49	11,493.16	39,987,232	0.9651	38,591,678	9,300	2,086,722	0	1,424,037	0
55 St. Johns	31,247.12	33,586.13	116,853,535	0.9869	115,322,754	0	0	0	0	0
56 St. Lucie	39,275.32	41,617.62	144,796,856	0.9925	143,710,880	0	0	0	3,501,002	1,170,012
57 Santa Rosa	25,213.52	26,685.81	92,845,804	0.9419	87,451,463	0	0	0	3,587,632	0
58 Sarasota	40,714.22	44,174.27	153,692,004	1.0064	154,675,633	159,085	0	0	0	0
59 Seminole	63,388.09	67,909.26	236,271,256	0.9987	235,964,103	462,667	0	0	5,071,047	0
60 Sumter	7,481.26	7,900.94	27,489,108	0.9658	26,548,981	0	210,337	0	0	0
61 Suwannee	6,064.54	6,358.49	22,122,586	0.9368	20,724,439	0	1,479,136	0	1,147,654	383,582
62 Taylor	2,760.30	2,923.81	10,172,578	0.9216	9,375,048	74,041	759,391	0	154,218	0
63 Union	2,180.25	2,285.17	7,950,609	0.9658	7,678,698	22,924	748,775	0	648,188	216,651
64 Volusia	60,640.66	65,680.43	228,516,666	0.9647	220,450,028	751,574	0	0	3,682,101	1,230,399
65 Wakulla	5,014.35	5,344.83	18,595,839	0.9330	17,349,918	96,570	495,578	0	1,015,155	339,271
66 Walton	7,429.92	7,778.45	27,062,939	0.9562	25,877,582	0	0	0	0	0
67 Washington	3,494.35	3,702.48	12,881,742	0.9243	11,906,594	0	1,443,654	0	662,144	221,297
68 Washington Special	291.08	295.26	1,027,274	0.9243	949,509	0	0	0	0	0
69 FAMU Lab School	541.21	562.48	1,956,992	0.9524	1,863,839	0	299,016	178,334	26,996	0
70 FAU - Palm Beach	726.20	752.08	2,616,652	1.0380	2,716,085	0	0	395,881	0	0
71 FAU - St. Lucie	1,439.37	1,532.43	5,331,661	0.9925	5,291,674	0	0	417,777	128,305	0
72 FSU Lab - Broward	659.40	707.37	2,461,096	1.0245	2,521,393	0	0	250,816	0	0
73 FSU Lab - Leon	1,706.47	1,773.55	6,170,571	0.9524	5,876,852	0	703,137	562,299	85,119	0
74 UF Lab School	1,144.00	1,201.12	4,178,961	0.9734	4,067,801	0	600,557	389,990	44,033	0
75 Virtual School	25,627.17	26,189.43	91,118,789	1.0000	91,118,789	0	0	9,607,626	115,066	0
Total	2,654,453.94	2,863,874.61	9,964,049,824		9,972,667,883	6,036,068	35,754,378	11,802,723	138,613,602	9,414,881

1. Additional Weighted FTE for the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Florida Virtual School, and the Industry Certified Career Education Supplement Additional FTE are included in the Weighted FTE.
 2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)

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 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Merit Award Program Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Teachers Lead
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	824,846	10,807,719	11,272	7,358,536	979,443	152,274	2,172,174	4,817,191	325,395
2 Baker	120,368	1,076,937	0	1,831,466	245,664	0	376,613	1,400,202	60,031
3 Bay	690,222	7,864,730	0	7,192,735	931,326	125,939	2,001,445	3,837,789	305,272
4 Bradford	121,183	1,268,171	0	978,804	184,398	0	239,982	708,771	37,057
5 Brevard	1,650,861	26,520,697	93,495	18,168,871	2,516,943	150,683	5,619,081	10,703,251	853,154
6 Broward	5,992,012	84,497,099	620,953	50,933,746	9,154,741	571,217	19,863,238	32,810,670	3,106,413
7 Calhoun	85,956	768,175	0	471,216	153,354	0	175,832	429,018	26,675
8 Charlotte	421,446	6,005,970	0	3,516,414	618,367	38,064	1,289,885	3,276,127	194,181
9 Citrus	380,050	6,657,534	0	3,307,971	574,052	106,900	1,175,396	3,670,677	183,169
10 Clay	601,663	11,776,862	0	9,424,423	1,298,922	0	2,759,187	7,698,822	432,448
11 Collier	737,464	19,083,036	0	8,199,056	1,636,285	141,640	3,439,934	6,629,443	521,035
12 Columbia	263,039	3,822,673	0	3,727,090	400,375	0	770,656	2,070,830	119,365
13 Miami-Dade	9,778,182	126,550,963	1,197,313	113,198,791	12,131,357	452,716	26,675,852	24,493,471	4,202,272
14 DeSoto	169,659	2,051,327	0	1,585,482	250,176	350,029	403,074	765,800	61,260
15 Dixie	110,296	527,711	0	441,935	146,749	0	154,793	502,308	24,275
16 Duval	3,401,342	43,926,259	5,750,467	28,015,607	4,460,424	372,462	9,608,955	17,841,138	1,521,208
17 Escambia	1,166,962	13,761,976	26,550	9,041,947	1,390,423	195,692	3,072,490	9,563,857	482,416
18 Flagler	290,266	5,299,804	8,105	2,651,757	510,136	0	1,054,345	3,288,477	158,941
19 Franklin	86,955	472,955	13,330	294,695	122,752	0	102,785	311,425	15,429
20 Gadsden	195,957	1,775,738	11,748	1,240,109	265,622	0	445,318	1,594,870	69,079
21 Gilchrist	91,031	999,565	112,062	565,112	169,390	0	210,670	562,507	31,169
22 Glades	88,355	537,076	10,206	298,191	131,753	27,794	111,587	197,736	17,605
23 Gulf	87,336	260,040	0	384,188	144,503	0	153,855	345,643	23,271
24 Hamilton	95,506	508,336	0	352,140	135,534	0	131,709	308,886	19,314
25 Hardee	149,328	1,817,983	0	1,113,759	251,114	0	405,518	983,212	62,483
26 Hendry	197,921	2,322,369	0	1,496,414	308,368	0	520,207	1,298,979	81,327
27 Hernando	516,701	8,774,748	4,920	5,029,033	831,590	0	1,755,555	4,544,851	273,968
28 Highlands	304,206	3,976,120	0	2,433,774	472,956	0	950,717	2,383,586	145,554
29 Hillsborough	3,734,553	73,115,499	8,829,499	37,824,091	6,836,565	652,272	14,881,559	34,066,998	2,349,904
30 Holmes	102,605	1,083,717	0	690,530	184,435	43,514	258,970	684,063	39,933
31 Indian River	439,456	5,247,342	32,755	3,436,219	685,802	0	1,370,456	3,646,965	213,500
32 Jackson	193,746	2,324,143	0	1,388,380	305,934	78,625	537,182	1,664,115	83,329
33 Jefferson	90,805	548,767	0	298,339	116,984	0	84,272	291,245	12,986
34 Lafayette	74,339	269,698	0	202,892	118,861	0	86,887	185,615	13,893
35 Lake	808,345	12,428,145	46,935	9,269,093	1,449,583	0	3,373,798	7,640,484	499,123
36 Lee	1,647,932	35,901,180	298,385	16,846,459	2,973,349	195,084	6,679,480	18,585,547	1,000,967
37 Leon	996,303	16,333,468	6,772	8,794,810	1,190,316	172,869	2,669,286	4,979,183	406,314
38 Levy	187,177	2,003,465	0	1,256,000	263,935	0	426,596	1,587,508	67,936
39 Liberty	73,775	512,608	0	292,454	129,991	212,755	108,845	325,504	17,099
40 Madison	118,478	1,239,391	0	711,239	164,199	173,943	210,837	580,819	32,356
41 Manatee	1,177,811	18,298,307	67,507	8,649,296	1,619,616	224,250	3,687,324	5,365,076	539,763
42 Marion	898,457	14,916,601	0	12,334,908	1,419,348	137,840	3,193,480	9,304,982	496,736
43 Martin	399,963	6,517,051	0	3,533,837	707,209	34,239	1,448,378	3,508,019	215,479
44 Monroe	336,994	2,901,437	0	1,685,657	360,165	7,576	618,759	1,291,772	96,950
45 Nassau	235,341	2,876,771	0	2,466,381	459,415	37,264	912,021	2,614,774	136,345
46 Okaloosa	590,150	11,102,772	11,223	8,205,857	1,066,567	411,294	2,439,649	5,268,949	354,952
47 Okeechobee	195,343	2,737,080	0	1,620,442	302,798	187,157	516,382	1,580,228	81,200
48 Orange	4,375,523	48,550,053	154,800	36,929,501	6,349,527	333,962	14,017,098	25,996,349	2,145,409
49 Osceola	1,078,000	14,641,024	106,875	11,374,542	1,950,877	174,578	4,642,112	8,660,447	663,571
50 Palm Beach	4,140,559	63,319,216	154,123	32,634,321	6,326,863	277,827	13,619,493	24,812,740	2,113,767
51 Pasco	1,425,774	27,340,313	35,484	17,480,403	2,350,689	193,221	5,098,506	14,600,208	800,476
52 Pinellas	3,092,512	42,620,422	14,133	20,434,461	3,566,451	564,914	8,104,251	13,530,747	1,230,579
53 Polk	1,977,965	33,951,376	29,916	21,836,974	3,244,981	396,348	7,280,677	19,416,750	1,140,080
54 Putnam	374,040	3,350,930	0	2,713,909	437,270	0	843,469	2,299,053	131,952
55 St. Johns	564,873	9,174,834	6,580	5,908,410	1,140,571	299,577	2,551,777	7,260,816	379,119
56 St. Lucie	799,603	15,260,234	56,491	8,855,414	1,400,771	24,052	3,152,535	8,747,163	476,525
57 Santa Rosa	371,483	8,353,239	0	7,434,158	885,109	25,549	2,058,514	5,273,985	305,914
58 Sarasota	1,116,435	20,748,951	63,642	8,043,210	1,501,272	73,058	3,136,049	5,959,527	493,983
59 Seminole	1,182,736	18,432,842	3,469	15,050,115	2,246,346	43,875	4,860,001	10,564,112	769,083
60 Sumter	177,267	2,664,349	89,020	1,475,843	326,889	0	589,750	1,113,802	90,770
61 Suwannee	164,951	439,298	0	1,216,240	273,502	0	467,282	1,327,512	73,581
62 Taylor	113,453	976,052	0	629,511	169,476	0	225,858	602,761	33,491
63 Union	89,307	569,193	0	489,760	153,927	13,396	169,342	468,113	26,453
64 Volusia	1,617,852	22,394,840	26,645	15,857,799	2,104,147	276,939	4,769,487	10,171,592	735,749
65 Wakulla	140,187	1,516,233	5,088	948,906	242,572	0	391,244	1,849,744	60,839
66 Walton	200,261	1,995,596	4,583	1,249,466	320,735	34,007	619,411	1,746,569	90,147
67 Washington	107,672	798,612	0	859,155	192,679	0	293,086	835,756	42,397
68 Washington Special	2,188	1,073,440	0	136,151	92,249	246,592	22,313	0	3,532
69 FAMU Lab School	66,728	11,064	0	285,275	100,630	0	50,895	0	6,566
70 FAU - Palm Beach	68,119	82,749	0	207,914	108,441	0	95,201	0	8,811
71 FAU - St. Lucie	73,480	126,617	0	405,396	132,048	0	109,512	0	17,464
72 FSU Lab - Broward	67,617	156,303	0	138,375	106,657	0	50,504	0	8,000
73 FSU Lab - Leon	75,488	286,956	0	279,143	137,412	0	132,983	0	20,704
74 UF Lab School	71,260	263,245	0	290,275	120,831	0	95,233	0	13,880
75 Virtual School	0	0	967,965	0	918,723	0	2,649,140	0	0
Total	64,456,019	943,167,996	18,872,311	615,924,773	97,673,434	8,231,987	209,240,737	415,449,129	31,895,373

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 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Funds Available	Net State FEFP
	-1-	-2-	-3-	-4-	-5-
1 Alachua	12,276	126,260,509	66,358,499	(16,442)	59,885,568
2 Baker	0	24,970,733	4,475,351	(3,252)	20,492,130
3 Bay	57,315	115,500,610	79,716,288	(15,041)	35,769,281
4 Bradford	7,192	15,863,166	4,901,736	(2,066)	10,959,364
5 Brevard	67,841	341,552,318	149,907,459	(44,478)	191,600,381
6 Broward	282,618	1,197,511,119	673,117,433	(155,942)	524,237,744
7 Calhoun	4,405	11,484,744	2,125,517	(1,496)	9,357,731
8 Charlotte	13,721	73,988,932	66,584,619	(9,635)	7,394,678
9 Citrus	37,211	70,807,056	53,588,718	(9,221)	17,209,117
10 Clay	39,718	175,880,911	48,300,871	(22,903)	127,557,137
11 Collier	0	209,793,658	188,829,772	(27,320)	20,936,566
12 Columbia	22,775	48,621,130	13,515,119	(6,331)	35,099,680
13 Miami-Dade	51,620	1,633,163,424	1,036,868,528	(212,674)	596,082,222
14 DeSoto	3,819	25,142,660	7,533,121	(3,274)	17,606,265
15 Dixie	4,973	10,110,377	2,590,970	(1,317)	7,518,090
16 Duval	348,191	600,550,639	281,117,717	(78,205)	319,354,717
17 Escambia	202,461	186,005,132	79,561,422	(24,222)	106,419,488
18 Flagler	25,560	60,895,279	38,868,376	(7,930)	22,018,973
19 Franklin	0	5,697,754	5,128,745	(742)	568,267
20 Gadsden	7,124	28,560,575	7,835,290	(3,719)	20,721,566
21 Gilchrist	2,985	13,937,914	3,600,004	(1,815)	10,336,095
22 Glades	2,098	7,495,997	2,889,208	(976)	4,605,813
23 Gulf	0	8,882,603	7,441,988	(1,157)	1,439,458
24 Hamilton	11,724	8,170,184	3,910,451	(1,064)	4,258,669
25 Hardee	1,219	24,364,438	8,035,968	(3,173)	16,325,297
26 Hendry	3,520	33,565,679	9,424,716	(4,371)	24,136,592
27 Hernando	94,640	105,834,641	43,726,428	(13,782)	62,094,431
28 Highlands	31,622	56,426,057	25,916,985	(7,348)	30,501,724
29 Hillsborough	219,789	944,281,307	363,351,961	(122,966)	580,806,380
30 Holmes	3,766	16,776,938	2,430,285	(2,185)	14,344,468
31 Indian River	13,254	80,792,568	72,711,443	(10,521)	8,070,604
32 Jackson	10,742	34,675,983	8,336,587	(4,516)	26,334,880
33 Jefferson	5,247	5,661,860	3,140,969	(737)	2,520,154
34 Lafayette	0	5,757,882	1,206,733	(750)	4,550,399
35 Lake	68,534	187,776,034	85,512,940	(24,452)	102,238,642
36 Lee	53,687	399,463,141	307,629,159	(52,019)	91,781,963
37 Leon	137,313	158,107,014	81,360,256	(20,589)	76,726,169
38 Levy	11,455	28,486,415	9,694,979	(3,709)	18,787,727
39 Liberty	623	7,809,390	1,280,181	(1,017)	6,528,192
40 Madison	5,196	13,344,321	3,510,645	(1,738)	9,831,938
41 Manatee	30,688	207,246,737	138,965,846	(26,988)	68,253,903
42 Marion	230,222	192,814,355	85,623,617	(25,109)	107,165,629
43 Martin	385	84,406,973	75,958,594	(10,992)	8,437,387
44 Monroe	0	37,478,801	33,721,799	(4,880)	3,752,122
45 Nassau	21,063	52,522,773	38,826,556	(6,840)	13,689,377
46 Okaloosa	45,165	137,200,034	78,424,360	(17,866)	58,757,808
47 Okeechobee	0	33,151,517	8,586,107	(4,317)	24,561,093
48 Orange	38,199	827,573,745	436,436,783	(107,768)	391,029,194
49 Osceola	113,651	255,104,509	90,542,901	(33,220)	164,528,388
50 Palm Beach	86,479	828,638,857	721,433,227	(107,907)	107,097,723
51 Pasco	164,729	325,718,838	116,370,209	(42,416)	209,306,213
52 Pinellas	55,163	474,876,930	325,486,457	(61,839)	149,328,634
53 Polk	29,415	450,773,851	138,275,255	(58,701)	312,439,895
54 Putnam	21,808	52,284,168	18,816,298	(6,808)	33,461,062
55 St. Johns	65,023	142,674,334	102,784,931	(18,579)	39,870,824
56 St. Lucie	53,051	187,207,733	81,000,859	(24,378)	106,182,496
57 Santa Rosa	90,201	115,837,247	45,874,417	(15,084)	69,947,746
58 Sarasota	21,639	195,992,484	176,384,322	(25,522)	19,582,640
59 Seminole	157,895	294,808,291	138,325,379	(38,390)	156,444,522
60 Sumter	2,822	33,289,830	29,959,236	(4,335)	3,326,259
61 Suwannee	22,434	27,719,611	8,615,047	(3,610)	19,100,954
62 Taylor	3,092	13,116,392	6,118,547	(1,708)	6,996,137
63 Union	383	11,295,110	1,323,831	(1,471)	9,969,808
64 Volusia	102,097	284,171,249	143,409,062	(37,005)	140,725,182
65 Wakulla	6,632	24,457,937	6,510,628	(3,185)	17,944,124
66 Walton	3,066	32,141,423	28,931,853	(4,185)	3,205,385
67 Washington	5,525	17,368,571	4,864,044	(2,262)	12,502,265
68 Washington Special	0	2,525,974	0	(329)	2,525,645
69 FAMU Lab School	0	2,889,343	0	(376)	2,888,967
70 FAU - Palm Beach	0	3,683,201	0	(480)	3,682,721
71 FAU - St. Lucie	0	6,702,273	0	(873)	6,701,400
72 FSU Lab - Broward	0	3,299,665	0	(430)	3,299,235
73 FSU Lab - Leon	0	8,160,093	0	(1,063)	8,159,030
74 UF Lab School	0	5,957,105	0	(776)	5,956,329
75 Virtual School	18,600,969	123,978,278	0	(16,145)	123,962,133
Total	21,838,030	12,601,039,324	6,937,607,602	(1,640,932)	5,661,790,790

2011-12 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Lottery and School Recognition ¹	Class Size Reduction Funding	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State, Local, and Federal Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	59,885,568	1,281,937	28,501,063	89,668,568	66,358,499	9,142,781	75,501,280	165,169,848
2 Baker	20,492,130	89,016	5,350,209	25,931,355	4,475,351	627,472	5,102,823	31,034,178
3 Bay	35,769,281	783,060	27,466,005	64,018,346	79,716,288	11,091,478	90,807,766	154,826,112
4 Bradford	10,959,364	18,508	3,337,001	14,314,873	4,901,736	659,917	5,561,653	19,876,526
5 Brevard	191,600,381	3,660,432	78,242,606	273,503,419	149,907,459	20,030,507	169,937,966	443,441,385
6 Broward	524,237,744	12,874,630	292,007,566	829,119,940	673,117,433	97,387,203	770,504,636	1,599,624,576
7 Calhoun	9,357,731	71,950	2,328,782	11,758,463	2,125,517	291,937	2,417,454	14,175,917
8 Charlotte	7,394,678	784,582	17,057,944	25,237,204	66,584,619	9,773,410	76,358,029	101,595,233
9 Citrus	17,209,117	1,021,777	15,636,416	33,867,310	53,588,718	7,252,463	60,841,181	94,708,491
10 Clay	127,557,137	2,058,419	38,996,311	168,611,867	48,300,871	6,619,467	54,920,338	223,532,205
11 Collier	20,936,566	1,896,936	50,353,346	73,186,848	188,829,772	43,419,818	232,249,590	305,436,438
12 Columbia	35,099,680	350,710	10,479,145	45,929,535	13,515,119	1,889,591	15,404,710	61,334,245
13 Miami-Dade	596,082,222	15,906,207	389,783,803	1,001,772,232	1,036,868,528	133,851,347	1,170,719,875	2,172,492,107
14 DeSoto	17,606,265	91,585	5,156,486	22,854,336	7,533,121	1,077,601	8,610,722	31,465,058
15 Dixie	7,518,090	70,686	2,123,596	9,712,372	2,590,970	363,679	2,954,649	12,667,021
16 Duval	319,354,717	4,706,844	142,377,703	466,439,264	281,117,717	39,787,333	320,905,050	787,344,314
17 Escambia	106,419,488	907,507	42,407,015	149,734,010	79,561,422	10,678,619	90,240,041	239,974,051
18 Flagler	22,018,973	466,476	13,815,460	36,300,909	38,868,376	5,269,811	44,138,187	80,439,096
19 Franklin	568,267	86,137	1,306,461	1,960,865	5,128,745	1,404,724	6,533,469	8,494,334
20 Gadsden	20,721,566	181,879	6,123,654	27,027,099	7,835,290	1,080,530	8,915,820	35,942,919
21 Gilchrist	10,336,095	152,768	2,849,176	13,338,039	3,600,004	480,772	4,080,776	17,418,815
22 Glades	4,605,813	34,035	1,598,973	6,238,821	2,889,208	423,667	3,312,875	9,551,696
23 Gulf	1,439,458	82,469	1,969,361	3,491,288	7,441,988	1,090,423	8,532,411	12,023,699
24 Hamilton	4,258,669	48,385	1,725,779	6,032,833	3,910,451	530,567	4,441,018	10,473,851
25 Hardee	16,325,297	122,987	5,580,370	22,028,654	8,035,968	1,122,275	9,158,243	31,186,897
26 Hendry	24,136,592	285,731	7,418,579	31,840,902	9,424,716	1,287,614	10,712,330	42,553,232
27 Hernando	62,094,431	982,444	24,213,836	87,290,711	43,726,428	6,218,131	49,944,559	137,235,270
28 Highlands	30,501,724	380,386	12,773,835	43,655,945	25,916,985	3,647,395	29,564,380	73,220,325
29 Hillsborough	580,806,380	8,899,536	218,489,079	808,194,995	363,351,961	48,472,849	411,824,810	1,220,019,805
30 Holmes	14,344,468	63,638	3,269,074	17,677,180	2,430,285	334,164	2,764,449	20,441,629
31 Indian River	8,070,604	687,743	19,468,590	28,226,937	72,711,443	10,084,954	82,796,397	111,023,334
32 Jackson	26,334,880	319,455	7,238,175	33,892,510	8,336,587	1,142,710	9,479,297	43,371,807
33 Jefferson	2,520,154	35,100	1,131,556	3,686,810	3,140,969	424,317	3,565,286	7,252,096
34 Lafayette	4,550,399	2,986	1,172,740	5,726,125	1,206,733	171,019	1,377,752	7,103,877
35 Lake	102,238,642	2,051,258	44,656,523	148,946,423	85,512,940	12,451,563	97,964,503	246,910,926
36 Lee	91,781,963	4,194,389	94,376,696	190,353,048	307,629,159	41,282,133	348,911,292	539,264,340
37 Leon	76,726,169	1,646,004	35,721,135	114,093,308	81,360,256	11,034,900	92,395,156	206,488,464
38 Levy	18,787,727	238,312	5,861,071	24,887,110	9,694,979	1,368,273	11,063,252	35,950,362
39 Liberty	6,528,192	47,689	1,294,480	7,870,361	1,280,181	177,922	1,458,103	9,328,464
40 Madison	9,831,938	66,860	2,463,578	12,362,376	3,510,645	479,715	3,990,360	16,352,736
41 Manatee	68,253,903	1,228,995	50,169,343	119,652,241	138,965,846	18,293,990	157,259,836	276,912,077
42 Marion	107,165,629	1,827,577	43,024,371	152,017,577	85,623,617	11,904,548	97,528,165	249,545,742
43 Martin	8,437,387	897,264	19,878,069	29,212,720	75,958,594	13,043,395	89,001,989	118,214,709
44 Monroe	3,752,122	511,534	8,948,837	13,212,493	33,721,799	13,697,134	47,418,933	60,631,426
45 Nassau	13,689,377	675,506	12,110,369	26,475,252	38,826,556	5,090,669	43,917,225	70,392,477
46 Okaloosa	58,757,808	1,632,800	31,211,028	91,601,636	78,424,360	10,644,424	89,068,784	180,670,420
47 Okeechobee	24,561,093	87,828	6,995,135	31,644,056	8,586,107	1,131,104	9,717,211	41,361,267
48 Orange	391,029,194	8,457,276	203,346,126	602,832,596	436,436,783	62,028,256	498,465,039	1,101,297,635
49 Osceola	164,528,388	2,046,382	60,162,677	226,737,447	90,542,901	12,778,508	103,321,409	330,058,856
50 Palm Beach	107,097,723	9,200,239	201,031,843	317,329,805	721,433,227	86,084,429	807,517,656	1,124,847,461
51 Pasco	209,306,213	2,543,775	73,509,342	285,359,330	116,370,209	16,149,335	132,519,544	417,878,874
52 Pinellas	149,328,634	4,292,922	112,041,796	265,663,352	325,486,457	43,320,973	368,807,430	634,470,782
53 Polk	312,439,895	3,048,391	103,383,824	418,872,110	138,275,255	19,097,100	157,372,355	576,244,465
54 Putnam	33,461,062	314,785	11,737,197	45,513,044	18,816,298	2,701,976	21,518,274	67,031,318
55 St. Johns	39,870,824	1,847,802	33,374,296	75,092,922	102,784,931	13,469,364	116,254,295	191,347,217
56 St. Lucie	106,182,496	1,432,392	42,969,913	150,584,801	81,000,859	11,399,556	92,400,415	242,985,216
57 Santa Rosa	69,947,746	1,328,477	25,830,766	97,106,989	45,874,417	5,978,060	51,852,477	148,959,466
58 Sarasota	19,582,640	2,375,959	45,567,445	67,526,044	176,384,322	30,184,277	206,568,599	274,094,643
59 Seminole	156,444,522	3,739,510	68,597,189	228,781,221	138,325,379	18,977,877	157,303,256	386,084,477
60 Sumter	3,326,259	471,169	7,995,030	11,792,458	29,959,236	5,274,066	35,233,302	47,025,760
61 Suwannee	19,100,954	64,652	6,184,103	25,349,709	8,615,047	1,153,195	9,768,242	35,117,951
62 Taylor	6,996,137	53,583	2,853,571	9,903,291	6,118,547	893,009	7,011,556	16,914,847
63 Union	9,969,808	71,156	2,293,489	12,334,453	1,323,831	178,967	1,502,798	13,837,251
64 Volusia	140,725,182	2,419,704	64,844,243	207,989,129	143,409,062	19,324,442	162,733,504	370,722,633
65 Wakulla	17,944,124	345,901	5,298,333	23,588,358	6,510,628	887,220	7,397,848	30,986,206
66 Walton	3,205,385	338,443	7,747,243	11,291,071	28,931,853	8,050,977	36,982,830	48,273,901
67 Washington	12,502,265	174,191	3,580,334	16,256,790	4,864,044	663,561	5,527,605	21,784,395
68 Washington Special	2,525,645	736	0	2,526,381	0	0	0	2,526,381
69 FAMU Lab School	2,888,967	39,034	563,333	3,491,334	0	0	0	3,491,334
70 FAU - Palm Beach	3,682,721	46,703	808,162	4,537,586	0	0	0	4,537,586
71 FAU - St. Lucie	6,701,400	106,087	1,630,028	8,437,515	0	0	0	8,437,515
72 FSU Lab - Broward	3,299,235	47,944	852,935	4,200,114	0	0	0	4,200,114
73 FSU Lab - Leon	8,159,030	123,089	1,671,483	9,953,602	0	0	0	9,953,602
74 UF Lab	5,956,329	82,764	1,129,848	7,168,941	0	0	0	7,168,941
75 Virtual School	123,962,133	70,620	0	124,032,753	0	0	0	124,032,753

State 5,661,790,790 119,596,643 2,927,464,879 8,708,852,312 6,937,607,602 976,325,463 7,913,933,065 16,622,785,377

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