

**2012-13**

**FUNDING FOR FLORIDA SCHOOL**

**DISTRICTS**



Florida Department of Education

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**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 pages 18 and 19.

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 \$229 million in tax credits for participating corporations is authorized for 2012-13. 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 2010-11 received 35.53 percent of

their financial support from state sources, 46.32 percent from local sources (including the Required Local Effort portion of the FEFP), and 18.14 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 2012-13 FEFP total \$6,434,902,469. Included in this total is \$6,178,222,800 from the General Revenue Fund, \$122,740,767 from the Educational Enhancement Trust Fund, and \$133,938,902 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. In addition to these funds, \$2,983,788,477 is provided in the class size reduction allocation for operations. Included in this amount is \$2,793,851,023 from the General Revenue Fund, \$103,776,356 from the Educational Enhancement Trust Fund, and \$86,161,098 from the State School Trust Fund.

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 \$134,582,877 was appropriated from the Educational Enhancement Trust Fund for the District Discretionary Lottery Funds/School Recognition Program. Lottery proceeds were also used to fund the \$156,801,400 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program and \$154,482,900 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program. An additional amount of \$9,500,000 was appropriated for debt service associated with the issuance of bonds to finance projects of the State University System and the Florida colleges.

Article IX, Section 1 of the Florida 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 Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the Florida 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 Florida 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 \$6,722,802,030 as adjusted required local effort for 2012-13. 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 2012 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 18, 2012. Certifications for the 67 districts varied from 5.719 mills to 4.827 mills due to the use of assessment ratios. The state average was 5.295 mills. The 90 percent limitation reduced the required local effort of nine districts. The districts and their adjusted millage rates were: Collier (3.317), Franklin (3.135), Martin (4.622), Monroe (1.893), Sarasota (4.558), Sumter (4.226), and Walton (2.863).

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 2012-13 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 lease-purchase agreements** – Servicing of payments related to lease-purchase agreements 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 and the servicing of payments related to such certificates. Only three-fourths of the proceeds from this millage can be obligated to lease-purchase agreements, unless the lease-purchase agreements were entered into before June 30, 2009.

- **Equipment, computer hardware, and enterprise resource software** – Purchase or lease of new and replacement equipment: 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; computer hardware for school district electronic learning management systems.

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)(c), F.S., only school district boards that passed a referendum at the 2010 general election to levy an additional 0.25 mill 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 mill for operations, a compression adjustment shall be calculated and added to the district's FEFP allocation. The 2012-13 fiscal year is the last year for authorization of this levy.

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 Article VII, Section 9 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 Article VII, Section 12 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

<b>Type of Millage</b>	<b>Statutory Authority</b>	<b>Established By</b>	<b>Uses</b>
Required Local Effort	Section 1011.62(4), F.S.	Commissioner	Operating
Prior Period Funding Adjustment	Section 1011.62(4)(e), F.S.	Commissioner	Operating
Current Operating Discretionary – Maximum 0.748 Mills	Section 1011.71(1), F.S.	School Board	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 <b>OR</b> Critical Needs Capital Improvement – 0.25 Mills	Section 1011.71(3)(b) and (c), F.S.	2010 Voter Referendum and Supermajority of School Board	Operating or capital improvements
Operating or Capital Not to Exceed 2 Years	Section 1011.73(1), F.S.	Voter Referendum	Not specified
Additional Millage (Not to Exceed 4 Years)	Section 1011.73(2), F.S.	Voter Referendum	Not specified
Debt Service	Section 1011.74, F.S.	Voter Referendum	Debt service

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.

The governing authority in each county is authorized under Section 212.055(2), F.S., to levy a discretionary sales surtax of 0.5 percent or 1 percent, if approval is obtained by referendum. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax. The surtax may not be levied for more than 15 years. The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district, to finance, plan, and construct infrastructure.

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 2012-13, the contribution for the discretionary operating millage is \$13,171,877 (2012-13 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 received \$563.0 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 No Child Left Behind programs, which establish accountability measures for public schools to ensure that students in all schools are reaching proficiency in reading and math; Individuals with Disabilities Education Act programs, which support education services for students with physical and mental challenges; Workforce Investment Act entitlement programs (for detail regarding Workforce Development Education programs, see page 25); and Carl D. Perkins Vocational and Technical Education Act programs, which improve the quality of technical education in Florida. Responsibility for school nutrition programs has been moved from the Florida Department of Education to the Florida Department of Agriculture and Consumer Services.

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 2012-118, Laws of Florida (2012-13 General Appropriations Act); Chapter 2012-133, Laws of Florida (2012-13 K-12 Education Conforming Bill)

**2012-13 FEFP APPROPRIATION** \$9,553,273,823

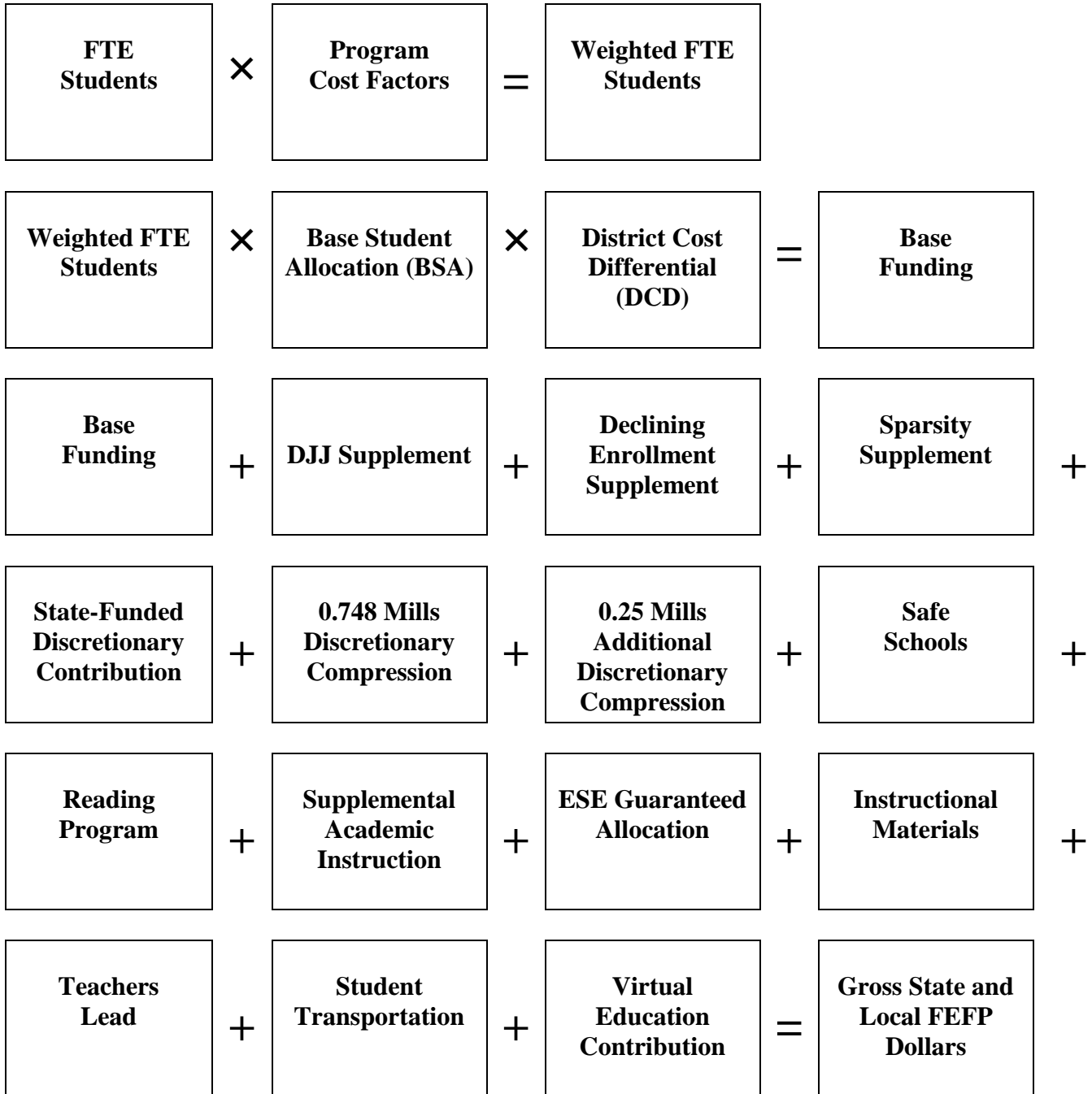
### **REQUIREMENTS FOR PARTICIPATION**

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 20 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, result 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 2012-13 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 FTE</u>
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 Part-time (FLVS PT) and FLVS Full-time (FLVS FT). FLVS PT operates three schools: Grades K-5 (school number 0700), Grades 6-8 (school number 0500), and Grades 9-12 (school number 0600). FLVS FT is funded through the FEFP as a district and is authorized to serve students in grades K-12. An FTE for FLVS is one student who has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. 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 credits completed during the summer for FLVS PT supplemental program students in grades 6-12 and these students may earn more than one FTE. Elementary students enrolling in the

FLVS PT Grades K-5 school cannot earn more than 1.0 FTE and must meet one of the eligibility criteria in Section 1002.455, F.S.

FLVS FT is comprised of two schools: Grades K-8 (school number 0300) and Grades 9-12 (school number 0400). This program serves full-time students in grades K-12 and it is funded through the FEFP. One FTE is defined as one student who has successfully completed six courses or credits or the prescribed level of content that counts toward promotion to the next grade. A student who completes fewer than six courses or the prescribed level of content 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 K-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-five districts and two lab schools will operate franchises of FLVS during 2012-13. These include Alachua, Bay, Brevard, Broward, Charlotte, Clay, Dade, Escambia, Flagler, Hernando, Hillsborough, Lake, Lee, Leon, Levy, Manatee, Marion, the North East Florida Educational Consortium (Baker, Bradford, Columbia, Dixie, Gilchrist, Hamilton, Lafayette, Levy, Monroe, Nassau, PK Young, Putnam, Desoto, Glades, Hardee, and Highlands) Okaloosa, Orange, Osceola, the Panhandle Area Education Consortium (Calhoun, Franklin, Florida State University School, 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) a full-time program for students in grades K-12, (b) a part-time program for students enrolled in grades K-12 courses measured by the Florida Comprehensive Assessment Test 2.0, end-of-course assessments, or Advanced Placement exams, and (c) 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 Florida 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-8 who successfully complete virtual courses or the prescribed level of content that counts toward promotion to the next grade earn FTE. 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, a state-level K-8 virtual school program under Section 1002.415, F.S., or FLVS full-time program under Section 1002.37(8)(a), 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 or are eligible to enter grades 2 through 5 and are enrolled full-time in a school district virtual instruction program, virtual charter school, or the Florida Virtual School.

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 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 virtual courses or the prescribed level of content that counts toward promotion to the next grade.

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 2012-13 school year and these surveys are scheduled for July 9-13, 2012; October 8-12, 2012; February 11-15, 2013; and June 17-21, 2013.



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 2012-13 are as follows:

	<b><u>2012-13</u></b> <b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> – Kindergarten and Grades 1, 2, and 3	1.117
<b>102</b> – Grades 4, 5, 6, 7, and 8	1.000
<b>103</b> – Grades 9, 10, 11, and 12	1.020
(2) Programs for Exceptional Student Education	
<b>111</b> – Kindergarten and Grades 1, 2, and 3 with ESE Services	1.117
<b>112</b> – Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
<b>113</b> – Grades 9, 10, 11, and 12 with ESE Services	1.020
<b>254</b> – Support Level 4	3.524
<b>255</b> – Support Level 5	5.044
(3) <b>130</b> – English for Speakers of Other Languages	1.167
(4) <b>300</b> – 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 368,540.66 weighted FTE was set for Group 2 for the 2012-13 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. Upon promotion to the 9<sup>th</sup> grade, a value of 0.1 full-time equivalent student membership shall be calculated for each student who completes a career-themed course or a career and professional academy program under Section 1003.4935, F.S., and who is issued the highest level of industry certification in science, technology, engineering, or mathematics identified on the Industry Certification Funding List under rules adopted by the State Board of Education. 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 2012-13 fiscal year, the base student allocation is \$3,582.98.

#### **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 2012-13:

Alachua	0.9754	Liberty	0.9225
Baker	0.9783	Madison	0.9178
Bay	0.9578	Manatee	1.0098
Bradford	0.9737	Marion	0.9649
Brevard	1.0059	Martin	0.9956
Broward	1.0238	Monroe	1.0249
Calhoun	0.9244	Nassau	0.9914
Charlotte	0.9860	Okaloosa	0.9763
Citrus	0.9520	Okeechobee	0.9692
Clay	0.9946	Orange	1.0064
Collier	1.0313	Osceola	0.9877
Columbia	0.9611	Palm Beach	1.0335
Miami-Dade	1.0118	Pasco	0.9910
DeSoto	0.9790	Pinellas	0.9988
Dixie	0.9338	Polk	0.9881
Duval	1.0135	Putnam	0.9643
Escambia	0.9615	St. Johns	0.9862
Flagler	0.9614	St. Lucie	0.9888
Franklin	0.9257	Santa Rosa	0.9478
Gadsden	0.9469	Sarasota	1.0010
Gilchrist	0.9530	Seminole	0.9968
Glades	0.9771	Sumter	0.9659
Gulf	0.9319	Suwannee	0.9429
Hamilton	0.9322	Taylor	0.9317
Hardee	0.9665	Union	0.9650
Hendry	0.9867	Volusia	0.9672
Hernando	0.9755	Wakulla	0.9365
Highlands	0.9561	Walton	0.9697
Hillsborough	1.0127	Washington	0.9281
Holmes	0.9250	Wash. Special	0.9281
Indian River	0.9949	FAMU	0.9524
Jackson	0.9321	FAU – Palm Beach	1.0335
Jefferson	0.9329	FAU – St. Lucie	0.9888
Lafayette	0.9235	FSU – Broward	1.0238
Lake	0.9785	FSU – Leon	0.9524
Lee	1.0216	UF	0.9754
Leon	0.9524	Florida Virtual School	1.0000
Levy	0.9485		

### **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 2012-13 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. The 2012-13 fiscal year is the final year of authorization for the millage levy.

## **Safe Schools**

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2012-13 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) middle and high school programs for correction of specific discipline problems; (3) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (4) behavior-driven intervention programs that include anger and aggression management strategies; (5) alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency, or credentials in the following interrelated counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment, and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timeliness, attendance, and the self-marketing skills for future educational and/or employment opportunities; (6) suicide prevention programs; (7) bullying prevention and intervention; and (8) school resource officers. 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 \$130,000,000 for the Reading Program for the 2012-13 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$115,000 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. From these funds, at least \$15,000,000 shall be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 100 lowest performing elementary schools based on the state reading assessment pursuant to Sections 1008.22(3) and 1011.62(9), F.S. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 100 schools. Pursuant to Section 1008.32, F.S., the State Board of Education shall withhold funds from a school district that fails to comply with this requirement.

### **Supplemental Academic Instruction**

The Supplemental Academic Instruction (SAI) component of the FEPF formula provides funding of \$636,958,373 for the 2012-13 fiscal year. From these funds, at least \$15,000,000, together with funds provided in the district's research-based reading instruction allocation and other available funds, shall be used by districts with one or more of the 100 lowest performing elementary schools based on the state reading assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 100 schools.

The Department of Education shall provide guidance to school districts for documentation of the expenditures for the additional hour of instruction to ensure that all local, state, and federal funds are maximized for the total instructional program and that the funds used for the additional hour of instruction in these 100 schools do not supplant federal funds. School districts shall submit a report to the Department of Education in a format prepared by the department that includes summary information, including funding sources, expenditures, and student outcomes for each of the participating schools that shall be submitted to the Speaker of the House, President of the Senate, and Governor by September 30, 2013. Pursuant to Section 1008.32, F.S., the State Board of Education shall withhold funds from a school district that fails to comply with this requirement.

## **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 \$947,950,732 for the 2012-13 fiscal year are not recalculated during the year. School districts that have provided education services in 2011-12 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.

## **Instructional Materials**

Funds in the amount of \$211,665,913 provide for core subject instructional materials, as well as library/media materials and science lab materials, for 2012-13. 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 2012-13.

## **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$420,264,335 was appropriated for Student Transportation in 2012-13. 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 virtual education contribution shall be allocated pursuant to the formula provided in Section 1011.62(11), F.S. The contribution shall be based on \$5,200 per FTE student.

## **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 2012-13 was set in the General Appropriations Act at \$6,722,802,030. Using the certified 2012 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 7 districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.295 to the certified tax roll is adjusted by an equalization factor for each district in accordance with Section 1011.62(4)(b), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage (see page 2, Local Support).

As explained on page 6, developmental research schools and the Florida Virtual School have no taxing authority. Therefore, state funds are used to provide the required local effort, as well as equivalent discretionary local revenue, for these schools.

## **Adjustments**

The Department of Education is authorized to make prior year adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, FTE student membership errors, or allocation errors revealed in an audit report.

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, 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 \$134,582,877 was appropriated for school recognition funds and district discretionary lottery funds for the 2012-13 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, improve at least one performance grade from the previous year, or sustain the previous year's improvement of more than one letter grade. The Legislature provided for awards of up to \$100 per student for the 2012-13 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 Section 1001.42(18), F.S., or do not comply with school advisory council membership composition requirements pursuant to Section 1001.452(1), F.S.

### **Categorical Program Funds**

Categorical program funds are added to the FEFP allocation that is distributed to districts. For 2012-13, class size reduction is the sole categorical program.

As a result of the voter-approved amendment to Article IX, Section 1, of the Florida Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed 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 2012-13, the class size reduction appropriation is \$2,983,788,477 for operations, which is used by districts primarily to hire teachers to meet class size requirements. The class size reduction allocation factors for the 2012-13 fiscal year for the operating categorical program are as follows: \$1,321.29 (PreK-3), \$901.25 (4-8), and \$903.43 (9-12) per weighted FTE.

## **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 27 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 2012-13 Second Calculation are included at the end of this publication.

## **PUBLIC EDUCATION CAPITAL OUTLAY (PECO) FUNDS**

### **Background**

Pursuant to Article XII, Section 9(a)(2) 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, including transfers from the Communications Services Tax, 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 educational 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.

### **2012-13 Appropriation**

\$4,261,693 appropriated to university developmental research schools

### **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.

### **2012-13 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.

### **2012-13 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

### **2012-13 Appropriation**

\$28,000,000 appropriated for both school districts and Florida colleges

## 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 2012-13 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**

Specific Appropriation Items 9, 104, and 106, Chapter 2012-118, Laws of Florida (2012-13 General Appropriations Act); Section 1011.80, F.S.

### **2012-13 Appropriations**

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

\*Funds provided in Specific Appropriation Items 104 and 106 for the Putnam County School District shall be transferred by the Department of Education to St. Johns River State College, contingent upon agreement between the district school board and the college to transfer adult general education programs from the district to the college by July 1, 2012.

### Adult Fees

The 2012-13 General Appropriations Act amended the tuition and fees policies for 2012-13. The following schedule reflects current fees:

<b>Workforce Education Program</b>	<b>Tuition Range Per Contact Hour*</b>
<b>Resident:</b> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$2.22 to \$2.44
<b>Tuition Plus Out-of-State Fee for Non-Residents:</b>	\$8.86 to \$9.78
<b>Resident:</b> Adult General Education	\$30 per semester or \$45 per half year

<b><i>Tuition Plus Out-of-State Fee for Non-Residents:</i></b>	\$120 per semester or \$180 per half year
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\* There are 30 contact hours in one credit hour.

### **Adult General Education Block Tuition**

Effective July 1, 2011, Section 1009.22(3)(c), F.S., 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 Florida College System institution board. Expenditures for the continuing workforce education program provided by the Florida College System institution 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, 2012, the standard tuition was increased to \$2.33 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 Item 106 in Chapter 2012-118, Laws of Florida (2012-13 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 2012-13, 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 Florida College System institution 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 Florida College System 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 Florida College System institution 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 Florida College System institution boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Florida College System institution 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, Florida College System institution 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.

## **District Indirect Costs**

In 2012, the following language was added to the proviso for Specific Appropriation 106 in the General Appropriations Act:

A school district shall not assess district level indirect costs against a workforce program in excess of the required level authorized in section 1010.21, Florida Statutes.

## **Certification by the Superintendent of Data Reporting for Enrollment and Performance**

The following language was added to the proviso for Specific Appropriation 106 in the General Appropriations Act:



District superintendents shall certify that workforce education enrollment and performance data used for funding allocations to districts is accurate and complete in accordance with reporting timelines established by the Department of Education. Upon certification, the district data shall be considered final for purposes of use in state funding formulas. After the final certification, the Department of Education may request a supplemental file in the event that a district has reported a higher level of enrollment or performance than was actually achieved by the district.

## **ADULTS WITH DISABILITIES FUNDS**

### **Requirements for Participation**

Funds appropriated will be distributed to Florida College System institutions and school districts for programs serving adults with disabilities. Any program that was funded in fiscal year 2011-12 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 Florida College System institutions as specified in Specific Appropriation Item 24, Chapter 2012-118, Laws of Florida.

### **Legal Authorization**

Section 1011.80, F.S.

Chapter 2012-118, Item 24, Laws of Florida (2012-13 General Appropriations Act)

### **2012-13 Appropriations**

\$9,117,278	School Districts
\$876,206	Florida College Programs

## 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 2012-118, Items 6 and 84, Laws of Florida (2012-13 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2012-13 Appropriation**

\$420,264,335

### 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 (IDEA), 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 (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**



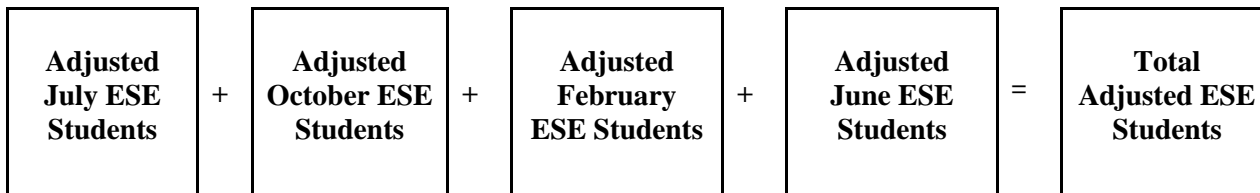
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s Average Bus Occupancy Index (ABO), and the district’s Rurality Index. Each factor is designed to affect the base allocation by no more or less than ten percent.

**District Exceptional Student Education Allocation Factor**

**Exceptional Student Allocation**



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

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

The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

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

The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO, and the district's Rurality Index. Each factor is designed to affect the base allocation by no more or less than ten percent.

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

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

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

The district's ESE transportation allocation is determined by multiplying the district's allocation factor by an average per student cost for transportation as determined by the Legislature. The sum of the districts' ESE allocations is then subtracted from the total transportation appropriation to determine the total base allocation.

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

<b>District Base Proration Factor</b>	x	<b>Total Base Allocation</b>	=	<b>District Base Allocation</b>
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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.

<b>District Base Allocation</b>	+	<b>District ESE Allocation</b>	=	<b>Total District Allocation</b>
<b>Total District Allocation</b>	+	<b>Prior Year Adjustments</b>	=	<b>District Net Allocation</b>

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.

2012-13 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2012-13	2012-13	\$3,582.98	District	Base	Declining	Sparsity	Lab	0.748	0.250
	Unweighted	Funded	Times	Cost	Funding <sup>2</sup>	Enrollment	Supplement	School	Mills	Mills
	FTE	Weighted	Funded	Differential		Supplement	Supplement	Contribution	Compression	Compression
	-1-	FTE <sup>1</sup>	FTE	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	26,824.47	29,113.64	104,313,590	0.9754	101,747,476	47,999	0	0	1,091,219	0
2 Baker	4,872.78	5,160.97	18,491,652	0.9783	18,090,383	5,352	512,556	0	1,209,716	404,295
3 Bay	25,356.35	28,173.00	100,943,296	0.9578	96,683,489	155,407	0	0	0	0
4 Bradford	3,178.00	3,393.68	12,159,488	0.9737	11,839,693	3,709	736,537	0	535,080	0
5 Brevard	71,633.33	78,245.71	280,352,814	1.0059	282,006,896	0	0	0	6,825,224	2,280,805
6 Broward	261,099.63	284,817.93	1,020,496,947	1.0238	1,044,784,774	0	0	0	0	0
7 Calhoun	2,182.73	2,367.68	8,483,350	0.9244	7,842,009	0	1,199,366	0	491,289	0
8 Charlotte	16,241.80	17,406.54	62,367,285	0.9860	61,494,143	10,137	0	0	0	0
9 Citrus	15,177.56	16,330.71	58,512,607	0.9520	55,704,002	0	1,413,366	0	0	0
10 Clay	35,708.00	38,516.97	138,005,533	0.9946	137,260,303	0	0	0	6,788,091	2,268,886
11 Collier	43,262.87	47,014.92	168,453,518	1.0313	173,726,113	0	0	0	0	0
12 Columbia	9,746.11	10,367.33	37,145,936	0.9611	35,700,959	0	1,029,621	0	1,791,043	0
13 Miami-Dade	351,149.67	380,896.38	1,364,744,112	1.0118	1,380,848,093	0	0	0	0	0
14 DeSoto	4,703.80	4,990.69	17,881,542	0.9790	17,506,030	64,686	542,129	0	709,474	0
15 Dixie	2,013.24	2,164.59	7,755,683	0.9338	7,242,257	8,412	751,195	0	383,381	128,123
16 Duval	126,911.96	137,750.40	493,556,928	1.0135	500,219,947	0	0	0	9,218,885	0
17 Escambia	40,274.18	43,578.46	156,140,751	0.9615	150,129,332	0	0	0	4,181,265	0
18 Flagler	12,900.00	13,756.72	49,290,053	0.9614	47,387,457	0	1,010,075	0	0	0
19 Franklin	1,298.55	1,383.93	4,958,594	0.9257	4,590,170	0	0	0	0	0
20 Gadsden	5,508.73	5,846.59	20,948,215	0.9469	19,835,865	137,703	1,507,881	0	1,044,896	349,253
21 Gilchrist	2,506.73	2,779.32	9,958,248	0.9530	9,490,210	39,126	1,315,019	0	465,425	0
22 Glades	1,521.04	1,630.10	5,840,616	0.9771	5,706,866	0	690,327	0	153,488	0
23 Gulf	1,873.98	2,045.34	7,328,412	0.9319	6,829,347	19,734	830,804	0	0	0
24 Hamilton	1,565.87	1,714.22	6,142,016	0.9322	5,725,587	26,501	712,725	0	29,971	10,022
25 Hardee	5,132.47	5,467.19	19,588,832	0.9665	18,932,606	0	469,192	0	769,255	0
26 Hendry	6,801.21	7,243.13	25,951,990	0.9867	25,606,829	0	1,432,795	0	1,262,509	0
27 Hernando	22,645.62	24,275.24	86,977,699	0.9755	84,846,745	0	0	0	2,521,590	0
28 Highlands	11,941.69	12,675.58	45,416,350	0.9561	43,422,572	23,061	1,949,814	0	915,092	305,827
29 Hillsborough	197,204.70	213,448.48	764,781,635	1.0127	774,494,362	0	0	0	25,918,614	0
30 Holmes	3,224.48	3,391.48	12,151,605	0.9250	11,240,235	0	1,729,682	0	865,483	0
31 Indian River	17,737.58	19,187.02	68,746,709	0.9949	68,396,101	0	0	0	0	0
32 Jackson	6,686.65	7,297.01	26,145,041	0.9321	24,369,793	44,796	2,322,505	0	1,355,050	0
33 Jefferson	995.04	1,049.19	3,759,227	0.9329	3,506,983	25,619	507,067	0	0	0
34 Lafayette	1,175.42	1,237.12	4,432,576	0.9235	4,093,484	0	604,807	0	249,965	83,549
35 Lake	40,938.33	43,722.92	156,658,348	0.9785	153,290,194	0	0	0	3,433,498	0
36 Lee	84,780.00	91,565.91	328,078,824	1.0216	335,165,327	0	0	0	0	0
37 Leon	33,682.49	36,809.64	131,888,204	0.9524	125,610,325	0	0	0	2,100,440	0
38 Levy	5,600.00	6,036.74	21,629,519	0.9485	20,515,599	21,272	2,221,489	0	806,008	0
39 Liberty	1,431.10	1,620.81	5,807,330	0.9225	5,357,262	0	712,265	0	361,439	0
40 Madison	2,597.50	2,717.44	9,736,533	0.9178	8,936,190	36,189	746,210	0	478,537	0
41 Manatee	45,061.80	48,651.17	174,316,169	1.0098	176,024,467	0	0	0	0	0
42 Marion	41,896.32	44,705.60	160,179,271	0.9649	154,556,979	0	0	0	4,436,820	0
43 Martin	18,106.98	20,078.16	71,939,646	0.9956	71,623,112	0	0	0	0	0
44 Monroe	8,116.39	8,730.41	31,280,884	1.0249	32,059,778	0	0	0	0	0
45 Nassau	11,084.19	11,799.61	42,277,767	0.9914	41,914,178	804	1,686,092	0	0	0
46 Okaloosa	29,421.03	32,091.81	114,984,313	0.9763	112,259,185	0	0	0	452,201	0
47 Okeechobee	6,525.24	6,973.08	24,984,406	0.9692	24,214,886	31,545	510,927	0	1,304,852	0
48 Orange	183,250.43	202,829.89	726,735,439	1.0064	731,386,546	0	0	0	5,961,136	0
49 Osceola	55,740.69	60,700.70	217,489,394	0.9877	214,814,274	0	0	0	8,167,683	0
50 Palm Beach	177,306.99	193,548.70	693,481,121	1.0335	716,712,739	0	0	0	0	0
51 Pasco	65,556.64	71,675.17	256,810,701	0.9910	254,499,405	227,335	0	0	9,122,862	0
52 Pinellas	101,300.84	109,523.46	392,420,367	0.9988	391,949,463	1,248,694	0	0	0	0
53 Polk	95,445.01	102,811.00	368,369,757	0.9881	363,986,157	0	0	0	17,140,969	0
54 Putnam	10,816.71	11,487.37	41,159,017	0.9643	39,689,640	0	2,083,191	0	1,448,033	0
55 St. Johns	32,186.53	34,793.09	124,662,946	0.9862	122,942,597	0	0	0	0	0
56 St. Lucie	39,674.22	42,259.97	151,416,627	0.9888	149,720,761	0	0	0	3,467,924	1,158,884
57 Santa Rosa	25,573.37	27,395.07	98,155,988	0.9478	93,032,245	0	0	0	3,630,140	0
58 Sarasota	41,159.91	44,871.44	160,773,472	1.0010	160,934,245	0	0	0	0	0
59 Seminole	63,711.14	68,617.50	245,855,130	0.9968	245,068,394	184,795	0	0	4,820,385	0
60 Sumter	7,655.70	8,152.60	29,210,603	0.9659	28,214,521	0	32,849	0	0	0
61 Suwannee	5,982.99	6,296.24	22,559,302	0.9429	21,271,166	0	1,475,295	0	1,089,502	364,125
62 Taylor	2,702.06	2,875.15	10,301,605	0.9317	9,598,005	36,790	757,253	0	79,576	0
63 Union	2,195.55	2,314.70	8,293,524	0.9650	8,003,251	1,093	746,532	0	635,831	212,507
64 Volusia	61,487.05	66,799.04	239,339,624	0.9672	231,489,284	0	0	0	3,763,622	1,258,025
65 Wakulla	5,069.39	5,433.59	19,468,444	0.9365	18,232,198	3,662	483,687	0	1,011,597	338,078
66 Walton	7,596.98	7,995.47	28,647,609	0.9697	27,779,586	0	0	0	0	0
67 Washington	3,395.53	3,623.00	12,981,137	0.9281	12,047,793	13,383	1,427,468	0	588,615	196,737
68 Washington Special	137.76	139.78	500,829	0.9281	464,819	11,904	0	0	0	0
69 FAMU Lab School	541.00	565.49	2,026,139	0.9524	1,929,695	0	297,797	166,963	33,737	0
70 FAU - Palm Beach	792.00	822.71	2,947,753	1.0335	3,046,503	0	0	426,722	0	0
71 FAU - St. Lucie	1,414.00	1,526.38	5,468,989	0.9888	5,407,736	4,898	0	400,968	123,598	0
72 FSU Lab - Broward	680.98	733.22	2,627,113	1.0238	2,689,638	0	0	255,592	0	0
73 FSU Lab - Leon	1,700.14	1,795.25	6,432,345	0.9524	6,126,165	1,848	706,777	524,697	106,021	0
74 UF Lab School	1,155.00	1,215.16	4,353,894	0.9754	4,246,788	0	599,083	381,497	46,985	0
75 Virtual School	30,091.07	30,845.29	110,518,057	1.0000	110,518,057	0	0	11,015,438	147,747	0
Total	2,694,617.29	2,921,866.99	10,468,990,990		10,478,630,264	2,436,454	35,754,378	13,171,877	143,535,763	9,359,116

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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District	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Teachers Lead
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	822,184	10,791,699	7,557,466	1,293,551	147,156	2,119,021	4,837,806	321,099
2 Baker	119,314	1,082,431	1,864,920	324,543	0	369,531	1,374,113	58,329
3 Bay	689,140	7,831,498	7,340,146	1,234,894	112,552	1,997,309	4,073,951	303,525
4 Bradford	121,793	1,218,844	990,338	252,140	0	242,367	715,103	38,042
5 Brevard	1,653,539	26,737,035	18,732,295	3,381,513	156,607	5,700,268	10,959,357	857,478
6 Broward	6,003,813	85,705,852	53,022,979	12,216,844	551,573	20,697,264	30,239,821	3,125,460
7 Calhoun	85,617	782,393	489,544	205,835	0	173,364	426,593	26,128
8 Charlotte	421,595	6,001,148	3,604,625	827,293	37,117	1,266,109	3,259,147	194,420
9 Citrus	379,128	6,589,963	3,381,359	760,225	109,455	1,148,250	3,712,698	181,681
10 Clay	598,558	11,451,884	9,651,640	1,704,899	0	2,751,472	6,607,833	427,438
11 Collier	735,505	19,282,618	8,498,998	2,127,287	138,258	3,397,022	6,752,745	517,873
12 Columbia	261,366	3,837,625	3,826,561	528,528	0	752,039	2,011,437	116,665
13 Miami-Dade	9,778,876	126,800,708	116,919,085	16,109,499	424,986	27,241,294	24,816,144	4,203,393
14 DeSoto	166,590	2,025,428	1,601,851	317,774	31,426	370,901	769,080	56,306
15 Dixie	110,187	535,365	456,254	198,888	0	155,007	578,234	24,099
16 Duval	3,400,088	44,230,529	28,923,593	5,909,097	362,272	9,794,103	17,268,393	1,519,183
17 Escambia	1,166,765	13,832,502	9,302,728	1,853,963	200,666	3,098,340	9,796,168	482,097
18 Flagler	287,464	5,270,769	2,728,485	663,894	0	1,003,613	3,659,818	154,418
19 Franklin	87,026	489,606	312,393	168,168	0	107,282	345,591	15,544
20 Gadsden	194,013	1,743,701	1,235,042	344,761	0	425,861	1,657,060	65,942
21 Gilchrist	90,311	976,026	570,871	224,926	0	201,810	536,153	30,006
22 Glades	88,729	537,076	305,244	181,103	25,030	114,763	207,221	18,207
23 Gulf	86,816	222,824	389,186	194,105	0	148,287	358,883	22,432
24 Hamilton	95,153	505,034	355,728	181,320	0	120,454	304,444	18,744
25 Hardee	148,680	1,836,647	1,149,802	334,298	0	403,087	987,112	61,438
26 Hendry	197,974	2,321,940	1,535,293	411,606	0	517,322	1,367,255	81,413
27 Hernando	514,909	8,817,047	5,171,000	1,097,788	0	1,767,487	4,464,554	271,076
28 Highlands	302,591	3,966,823	2,492,877	617,968	0	918,841	2,393,003	142,946
29 Hillsborough	3,741,188	73,796,200	39,146,783	9,086,044	568,143	15,130,834	35,251,633	2,360,614
30 Holmes	101,778	1,078,521	706,540	245,197	25,567	249,315	661,417	38,598
31 Indian River	438,728	5,178,277	3,522,562	907,239	0	1,359,681	3,862,560	212,325
32 Jackson	191,709	2,326,429	1,407,381	397,278	61,398	514,710	1,604,616	80,042
33 Jefferson	90,139	538,326	301,887	155,622	0	77,370	290,761	11,911
34 Lafayette	74,449	264,840	212,286	162,415	0	94,638	180,024	14,070
35 Lake	802,722	12,489,276	9,566,909	1,890,575	0	3,222,263	7,696,645	490,047
36 Lee	1,656,533	36,587,396	17,741,423	3,997,253	201,669	6,859,812	19,570,672	1,014,848
37 Leon	994,368	16,522,040	9,140,513	1,569,957	160,997	2,698,145	5,156,244	403,192
38 Levy	186,618	1,977,978	1,284,408	352,634	0	421,649	1,495,631	67,034
39 Liberty	73,795	508,166	302,340	177,054	201,765	112,352	271,834	17,131
40 Madison	117,696	1,210,958	717,882	218,509	148,112	199,887	499,528	31,093
41 Manatee	1,177,590	18,518,776	9,055,650	2,153,909	257,778	3,659,836	6,334,873	539,407
42 Marion	901,418	14,976,327	12,685,541	1,905,249	130,158	3,222,682	9,792,902	501,515
43 Martin	400,749	6,564,844	3,652,981	944,617	28,462	1,492,433	3,507,800	216,747
44 Monroe	337,122	2,911,587	1,740,526	486,351	7,579	630,699	1,141,877	97,156
45 Nassau	233,071	2,855,060	2,511,917	600,496	0	858,608	2,757,187	132,682
46 Okaloosa	588,433	11,115,019	8,409,629	1,415,309	445,329	2,278,643	5,584,694	352,181
47 Okeechobee	193,428	2,737,080	1,651,860	395,483	181,322	495,396	1,611,322	78,110
48 Orange	4,405,366	49,585,816	38,846,196	8,586,722	491,992	14,835,077	25,094,740	2,193,576
49 Osceola	1,080,271	14,991,430	12,039,064	2,603,215	145,542	4,617,888	9,727,775	667,237
50 Palm Beach	4,145,926	64,223,028	33,967,290	8,416,754	274,597	13,894,024	24,277,596	2,122,431
51 Pasco	1,416,023	27,092,348	17,875,132	3,062,891	211,100	5,018,659	14,832,689	784,737
52 Pinellas	3,081,379	42,172,916	20,692,967	4,654,989	554,429	7,940,760	13,543,323	1,212,609
53 Polk	1,979,472	33,486,145	22,523,508	4,331,087	361,668	7,347,623	20,759,098	1,142,512
54 Putnam	372,508	3,366,428	2,791,194	574,729	0	832,914	2,429,784	129,480
55 St. Johns	568,693	9,492,651	6,252,795	1,539,056	206,168	2,615,744	7,708,070	385,285
56 St. Lucie	798,606	15,425,885	9,302,819	1,849,230	98,035	3,220,416	9,288,969	474,915
57 Santa Rosa	371,613	8,228,574	7,680,238	1,192,602	25,350	2,113,016	5,525,563	306,123
58 Sarasota	1,115,639	20,832,290	8,288,475	1,979,117	20,454	3,166,403	6,073,077	492,699
59 Seminole	1,178,748	18,380,408	15,374,161	2,953,651	0	4,797,566	10,637,881	762,646
60 Sumter	177,807	2,675,610	1,529,114	441,812	0	603,643	1,116,722	91,642
61 Suwannee	163,736	470,797	1,260,960	361,386	0	461,367	1,402,663	71,619
62 Taylor	112,743	994,423	636,145	226,175	0	211,371	653,420	32,345
63 Union	89,201	547,939	500,979	207,702	25,191	165,357	475,213	26,282
64 Volusia	1,618,021	22,353,726	16,272,502	2,796,363	238,518	4,723,802	10,314,165	736,023
65 Wakulla	140,090	1,522,755	975,498	326,185	0	381,663	1,994,285	60,682
66 Walton	200,752	2,031,226	1,301,317	436,774	45,084	611,122	1,841,261	90,939
67 Washington	106,587	800,604	881,058	254,551	0	268,502	816,104	40,646
68 Washington Special	1,022	742,840	129,998	120,384	117,141	11,439	0	1,649
69 FAMU Lab School	66,672	20,501	295,165	137,352	0	45,054	0	6,476
70 FAU - Palm Beach	68,534	91,997	231,493	150,288	0	106,381	0	9,480
71 FAU - St. Lucie	73,147	130,119	416,327	177,638	0	106,158	0	16,926
72 FSU Lab - Broward	67,710	156,303	141,712	146,154	0	51,362	0	8,152
73 FSU Lab - Leon	75,269	286,956	285,875	185,960	0	131,562	0	20,351
74 UF Lab School	71,226	264,902	297,070	164,191	0	99,565	0	13,826
75 Virtual School	0	0	0	1,395,141	0	2,706,054	0	0
Total	64,456,019	947,950,732	636,958,373	130,000,000	7,530,646	211,665,913	420,264,335	31,895,373

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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	10,714	130,787,390	62,790,519	(121,299)	67,875,572
2 Baker	4,393	25,419,876	4,169,921	(23,576)	21,226,379
3 Bay	104,411	120,526,322	74,193,664	(111,782)	46,220,876
4 Bradford	9,839	16,703,485	4,723,405	(15,492)	11,964,588
5 Brevard	103,241	359,394,258	147,353,891	(333,320)	211,707,047
6 Broward	425,583	1,256,773,963	666,984,184	(1,165,594)	588,624,185
7 Calhoun	12,846	11,734,984	2,309,250	(10,884)	9,414,850
8 Charlotte	17,594	77,133,328	63,522,914	(71,537)	13,538,877
9 Citrus	51,714	73,431,841	47,719,678	(68,104)	25,644,059
10 Clay	299,789	179,810,793	45,963,261	(166,765)	133,680,767
11 Collier	2,242	215,178,661	193,656,823	(199,567)	21,322,271
12 Columbia	30,850	49,886,694	12,564,727	(46,267)	37,275,700
13 Miami-Dade	108,612	1,707,250,690	1,053,568,881	(1,583,388)	652,098,421
14 DeSoto	865	24,162,540	7,298,666	(22,410)	16,841,464
15 Dixie	4,530	10,575,932	2,599,860	(9,809)	7,966,263
16 Duval	392,229	621,238,319	263,417,960	(576,167)	357,244,192
17 Escambia	260,511	194,304,337	79,259,446	(180,207)	114,864,684
18 Flagler	121,655	62,287,648	36,148,377	(57,769)	26,081,502
19 Franklin	901	6,116,681	5,504,975	(5,673)	606,033
20 Gadsden	13,756	28,555,734	6,921,634	(26,484)	21,607,616
21 Gilchrist	7,393	13,947,276	3,442,862	(12,935)	10,491,479
22 Glades	1,500	8,029,554	2,880,462	(7,447)	5,141,645
23 Gulf	692	9,103,110	6,516,031	(8,443)	2,578,636
24 Hamilton	16,510	8,102,193	4,174,737	(7,514)	3,919,942
25 Hardee	4,475	25,096,592	8,201,321	(23,276)	16,871,995
26 Hendry	1,679	34,736,615	8,839,377	(32,216)	25,865,022
27 Hernando	229,301	109,701,497	40,550,458	(101,743)	69,049,296
28 Highlands	35,062	57,486,477	24,436,347	(53,316)	32,996,814
29 Hillsborough	350,467	979,844,882	355,507,415	(908,756)	623,428,711
30 Holmes	3,760	16,946,093	2,398,675	(15,717)	14,531,701
31 Indian River	18,921	83,896,394	70,206,151	(77,810)	13,612,433
32 Jackson	15,344	34,691,051	8,139,040	(32,174)	26,519,837
33 Jefferson	9,999	5,515,684	3,093,561	(5,115)	2,417,008
34 Lafayette	7,466	6,041,993	1,309,870	(5,604)	4,726,519
35 Lake	169,216	193,051,345	79,699,466	(179,045)	113,172,834
36 Lee	114,335	422,909,268	287,920,098	(392,227)	134,596,943
37 Leon	179,773	164,535,994	74,738,734	(152,599)	89,644,661
38 Levy	22,744	29,373,064	8,541,632	(27,242)	20,804,190
39 Liberty	4,938	8,100,341	1,218,201	(7,513)	6,874,627
40 Madison	11,245	13,352,036	3,638,078	(12,383)	9,701,575
41 Manatee	142,809	217,865,095	127,223,761	(202,059)	90,439,275
42 Marion	189,412	203,299,003	79,940,036	(188,549)	123,170,418
43 Martin	5,980	88,437,725	79,599,476	(82,021)	8,756,228
44 Monroe	0	39,412,675	35,463,702	(36,553)	3,912,420
45 Nassau	21,547	53,571,642	34,267,595	(49,685)	19,254,362
46 Okaloosa	93,792	142,994,415	72,985,923	(132,620)	69,875,872
47 Okeechobee	0	33,406,211	8,428,909	(30,983)	24,946,319
48 Orange	251,319	881,638,486	431,912,404	(817,675)	448,908,407
49 Osceola	165,310	269,019,689	84,533,203	(249,502)	184,236,984
50 Palm Beach	243,634	868,278,019	671,396,010	(805,284)	196,076,725
51 Pasco	321,389	334,464,570	103,354,472	(310,199)	230,799,899
52 Pinellas	155,094	487,206,623	312,923,713	(451,859)	173,831,051
53 Polk	383,564	473,441,803	127,919,926	(439,093)	345,082,784
54 Putnam	35,263	53,753,164	18,076,701	(49,853)	35,626,610
55 St. Johns	127,340	151,838,399	95,399,751	(140,822)	56,297,826
56 St. Lucie	63,515	194,869,959	79,308,699	(180,732)	115,380,528
57 Santa Rosa	140,649	122,246,113	43,098,278	(113,377)	79,034,458
58 Sarasota	71,809	202,974,208	182,690,766	(188,248)	20,095,194
59 Seminole	388,621	304,547,256	133,037,846	(282,452)	171,226,958
60 Sumter	17,327	34,901,047	31,407,361	(32,369)	3,461,317
61 Suwannee	8,226	28,400,842	7,785,075	(26,340)	20,589,427
62 Taylor	14,841	13,353,087	6,410,424	(12,384)	6,930,279
63 Union	1,551	11,638,629	1,322,446	(10,794)	10,305,389
64 Volusia	196,662	295,760,713	136,688,200	(274,303)	158,798,210
65 Wakulla	5,814	25,476,194	6,317,908	(23,628)	19,134,658
66 Walton	9,088	34,347,149	30,916,026	(31,855)	3,399,268
67 Washington	10,097	17,452,145	4,895,583	(16,186)	12,540,376
68 Washington Special	0	1,601,196	0	(1,485)	1,599,711
69 FAMU Lab School	0	2,999,412	0	(2,782)	2,996,630
70 FAU - Palm Beach	0	4,131,398	0	(3,832)	4,127,566
71 FAU - St. Lucie	0	6,857,515	0	(6,360)	6,851,155
72 FSU Lab - Broward	0	3,516,623	0	(3,261)	3,513,362
73 FSU Lab - Leon	0	8,451,481	0	(7,838)	8,443,643
74 UF Lab School	148	6,185,281	0	(5,737)	6,179,544
75 Virtual School	30,691,086	156,473,523	0	(145,121)	156,328,402
Total	36,936,982	13,170,546,225	6,723,428,746	(12,215,010)	6,434,902,469

2012-13 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Lottery and School Recognition <sup>1</sup>	Class Size Reduction Funding	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	67,875,572	1,496,784	28,951,388	98,323,744	62,790,519	8,860,085	71,650,604	169,974,348
2 Baker	21,226,379	206,450	5,298,122	26,730,951	4,169,921	597,987	4,767,908	31,498,859
3 Bay	46,220,876	1,427,727	27,951,912	75,600,515	74,193,664	10,748,956	84,942,620	160,543,135
4 Bradford	11,964,588	178,250	3,517,311	15,660,149	4,723,405	643,905	5,367,310	21,027,459
5 Brevard	211,707,047	4,987,099	80,733,797	297,427,943	147,353,891	19,749,276	167,103,167	464,531,110
6 Broward	588,624,185	14,424,231	299,799,671	902,848,087	666,984,184	97,997,283	764,981,467	1,667,829,554
7 Calhoun	9,414,850	185,515	2,311,088	11,911,453	2,309,250	318,459	2,627,709	14,539,162
8 Charlotte	13,538,877	695,818	17,540,988	31,775,683	63,522,914	9,201,228	72,724,142	104,499,825
9 Citrus	25,644,059	967,868	15,863,721	42,475,648	47,719,678	6,959,313	54,678,991	97,154,639
10 Clay	133,680,767	2,461,959	38,763,811	174,906,537	45,963,261	6,458,861	52,422,122	227,328,659
11 Collier	21,322,271	1,641,498	50,043,002	73,006,771	193,656,823	43,670,577	237,327,400	310,334,171
12 Columbia	37,275,700	613,688	10,508,735	48,398,123	12,564,727	1,824,581	14,389,308	62,787,431
13 Miami-Dade	652,098,421	19,245,591	397,517,801	1,068,861,813	1,053,568,881	93,159,332	1,146,728,213	2,215,590,026
14 DeSoto	16,841,464	47,855	5,169,864	22,059,183	7,298,666	1,035,547	8,334,213	30,393,396
15 Dixie	7,966,263	167,975	2,148,604	10,282,842	2,599,860	363,494	2,963,354	13,246,196
16 Duval	357,244,192	5,075,402	145,228,852	507,548,446	263,417,960	37,862,535	301,280,495	808,828,941
17 Escambia	114,864,684	2,148,515	43,547,769	160,560,968	79,259,446	10,759,721	90,019,167	250,580,135
18 Flagler	26,081,502	779,805	13,632,394	40,493,701	36,148,377	4,966,750	41,115,127	81,608,828
19 Franklin	606,033	0	1,359,973	1,966,006	5,504,975	1,313,468	6,818,443	8,784,449
20 Gadsden	21,607,616	322,721	5,926,750	27,857,087	6,921,634	998,723	7,920,357	35,777,444
21 Gilchrist	10,491,479	153,339	2,798,519	13,443,337	3,442,862	464,513	3,907,375	17,350,712
22 Glades	5,141,645	69,916	1,709,529	6,921,090	2,880,462	410,789	3,291,251	10,212,341
23 Gulf	2,578,636	92,039	1,969,663	4,640,338	6,516,031	1,009,735	7,525,766	12,166,104
24 Hamilton	3,919,942	105,976	1,690,374	5,716,292	4,174,737	550,936	4,725,673	10,441,965
25 Hardee	16,871,995	287,153	5,615,850	22,774,998	8,201,321	1,134,774	9,336,095	32,111,093
26 Hendry	25,865,022	168,997	7,547,833	33,581,852	8,839,377	1,260,601	10,099,978	43,681,830
27 Hernando	69,049,296	583,856	24,357,938	93,991,090	40,550,458	5,879,384	46,429,842	140,420,932
28 Highlands	32,996,814	457,307	12,709,436	46,163,557	24,436,347	3,515,075	27,951,422	74,114,979
29 Hillsborough	623,428,711	8,076,591	223,283,246	854,788,548	355,507,415	47,240,992	402,748,407	1,257,536,955
30 Holmes	14,531,701	133,877	3,274,882	17,940,460	2,398,675	330,730	2,729,405	20,669,865
31 Indian River	13,612,433	724,902	19,684,520	34,021,855	70,206,151	9,705,082	79,911,233	113,933,088
32 Jackson	26,519,837	474,776	7,086,625	34,081,238	8,139,040	1,125,532	9,264,572	43,345,810
33 Jefferson	2,417,008	0	1,040,041	3,457,049	3,093,561	427,171	3,520,732	6,977,781
34 Lafayette	4,726,519	51,640	1,206,512	5,984,671	1,309,870	186,094	1,495,964	7,480,635
35 Lake	113,172,834	1,899,564	44,500,313	159,572,711	79,699,466	11,753,786	91,453,252	251,025,963
36 Lee	134,596,943	4,668,852	96,927,305	236,193,100	287,920,098	40,967,136	328,887,234	565,080,334
37 Leon	89,644,661	1,460,062	36,290,723	127,395,446	74,738,734	10,395,049	85,133,783	212,529,229
38 Levy	20,804,190	194,610	5,901,013	26,899,813	8,541,632	1,271,471	9,813,103	36,712,916
39 Liberty	6,874,627	105,432	1,349,600	8,329,659	1,218,201	169,465	1,387,666	9,717,325
40 Madison	9,701,575	86,494	2,481,665	12,269,734	3,638,078	485,077	4,123,155	16,392,889
41 Manatee	90,439,275	2,028,028	50,994,950	143,462,253	127,223,761	17,914,792	145,138,553	288,600,806
42 Marion	123,170,418	2,003,921	44,428,991	169,603,330	79,940,036	11,106,082	91,046,118	260,649,448
43 Martin	8,756,228	1,022,363	20,344,580	30,123,171	79,599,476	12,881,958	92,481,434	122,604,605
44 Monroe	3,912,420	434,301	9,266,635	13,613,356	35,463,702	14,013,127	49,476,829	63,090,185
45 Nassau	19,254,362	781,338	12,033,546	32,069,246	34,267,595	4,798,233	39,065,828	71,135,074
46 Okaloosa	69,875,872	1,965,125	31,732,112	103,573,109	72,985,923	10,462,528	83,448,451	187,021,560
47 Okeechobee	24,946,319	363,404	6,925,933	32,235,656	8,428,909	1,115,898	9,544,807	41,780,463
48 Orange	448,908,407	8,551,579	211,559,396	669,019,382	431,912,404	62,021,593	493,933,997	1,162,953,379
49 Osceola	184,236,984	3,545,674	61,892,656	249,675,314	84,533,203	12,511,048	97,044,251	346,719,565
50 Palm Beach	196,076,725	8,888,725	205,099,101	410,064,551	671,396,010	87,867,692	759,263,702	1,169,328,253
51 Pasco	230,799,899	3,438,767	73,018,949	307,257,615	103,354,472	15,197,394	118,551,866	425,809,481
52 Pinellas	173,831,051	5,067,913	112,134,000	291,032,964	312,923,713	42,288,516	355,212,229	646,245,193
53 Polk	345,082,784	3,275,847	105,757,045	454,115,676	127,919,926	18,267,298	146,187,224	600,302,900
54 Putnam	35,626,610	420,340	11,724,357	47,771,307	18,076,701	2,564,752	20,641,453	68,412,760
55 St. Johns	56,297,826	2,018,592	34,564,016	92,880,434	95,399,751	13,148,888	108,548,639	201,429,073
56 St. Lucie	115,380,528	2,038,565	43,386,167	160,805,260	79,308,699	11,250,314	90,559,013	251,364,273
57 Santa Rosa	79,034,458	1,368,986	26,747,539	107,150,983	43,098,278	5,857,106	48,955,384	156,106,367
58 Sarasota	20,095,194	2,142,852	46,248,958	68,487,004	182,690,766	29,980,845	212,671,611	281,158,615
59 Seminole	171,226,958	3,705,276	69,066,551	243,998,785	133,037,846	18,814,957	151,852,803	395,851,588
60 Sumter	3,461,317	470,202	8,229,548	12,161,067	31,407,361	5,559,088	36,966,449	49,127,516
61 Suwannee	20,589,427	350,249	6,233,012	27,172,688	7,785,075	1,130,067	8,915,142	36,087,830
62 Taylor	6,930,279	62,354	2,829,353	9,821,986	6,410,424	922,825	7,333,249	17,155,235
63 Union	10,305,389	184,924	2,299,639	12,789,952	1,322,446	178,683	1,501,129	14,291,081
64 Volusia	158,798,210	2,221,382	66,188,385	227,207,977	136,688,200	19,046,716	155,734,916	382,942,893
65 Wakulla	19,134,658	250,926	5,409,087	24,794,671	6,317,908	869,032	7,186,940	31,981,611
66 Walton	3,399,268	486,964	8,126,514	12,012,746	30,916,026	8,077,257	38,993,283	51,006,029
67 Washington	12,540,376	147,105	3,530,291	16,217,772	4,895,583	671,046	5,566,629	21,784,401
68 Washington Special	1,599,711	0	0	1,599,711	0	0	0	1,599,711
69 FAMU Lab School	2,996,630	0	568,376	3,565,006	0	0	0	3,565,006
70 FAU - Palm Beach	4,127,566	57,682	871,762	5,057,010	0	0	0	5,057,010
71 FAU - St. Lucie	6,851,155	122,067	1,632,556	8,605,778	0	0	0	8,605,778
72 FSU Lab - Broward	3,513,362	55,845	883,028	4,452,235	0	0	0	4,452,235
73 FSU Lab - Leon	8,443,643	144,557	1,674,701	10,262,901	0	0	0	10,262,901
74 UF Lab	6,179,544	96,890	1,145,603	7,422,037	0	0	0	7,422,037
75 Virtual School	156,328,402	0	0	156,328,402	0	0	0	156,328,402
State	6,434,902,469	134,582,877	2,983,788,477	9,553,273,823	6,723,428,746	924,291,208	7,647,719,954	17,200,993,777

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