

**2013-14**

**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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## TABLE OF CONTENTS

	<b>Page #</b>
<b>Overview of School District Funding</b> .....	<b>1</b>
<b>Florida Education Finance Program (FEFP)</b> .....	<b>7</b>
<b>FEFP Calculation Schedule</b> .....	<b>23</b>
<b>Public Education Capital Outlay (PECO) Funds</b> .....	<b>24</b>
<b>Capital Outlay and Debt Service (CO&amp;DS) Funds</b> .....	<b>26</b>
<b>Workforce Development Education Fund</b> .....	<b>27</b>
<b>Adults With Disabilities Funds</b> .....	<b>32</b>
<b>Funds for Student Transportation</b> .....	<b>33</b>
<b>Student Transportation Calculation Schedule</b> .....	<b>37</b>
<b>2013-14 FEFP – Second Calculation Funding Summary</b> .....	<b>38</b>

## 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 equalize educational opportunities, 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 to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida 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 (ESE) Guaranteed Allocation, which are explained on page 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 \$286 million in tax credits for participating corporations is authorized for 2013-14. 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 2011-12 received 37.84 percent of

their financial support from state sources, 49.02 percent from local sources (including the Required Local Effort portion of the FEFP) and 13.14 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 2013-14 FEFP total \$7,353,620,532. Included in this total is \$7,037,328,810 from the General Revenue Fund, \$197,752,820 from the Educational Enhancement Trust Fund and \$118,538,902 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, \$2,974,766,164 is provided in the class size reduction allocation for operations. Included in this amount is \$2,784,828,710 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 Florida 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 \$156,011,746 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$153,806,836 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$57,356,785 for school district Workforce Education as defined in section 1004.02(26), F.S.

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 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 Florida Legislature set the amount of \$6,842,042,805 as adjusted required local effort for 2013-14. 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 Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (the Commissioner) 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 2013 tax roll provided by the Florida Department of Revenue, the Commissioner certified the required millage of each district on July 16, 2013. Certifications for the 67 districts varied from 5.592 mills to 4.741 mills due to the use of assessment ratios. The state average was 5.183 mills. The 90 percent limitation reduced the required local effort of seven districts. The districts and their adjusted millage rates were: Collier (3.437), Franklin (3.179), Martin (5.026), Monroe (1.933), Sarasota (4.711), Sumter (4.310) and Walton (3.015).

In accordance with section 1011.62(4)(e), F.S., the Florida 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 calculates the amount of the unrealized required local effort funds from the prior period 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 Florida Legislature set the maximum discretionary current operating millage for 2013-14 at 0.748 mills, pursuant to section 1011.71(1), F.S. School boards may levy an additional capital outlay millage not to exceed 0.250 mills pursuant to section 1011.71(3)(a), F.S., in lieu of levying an equivalent amount of the discretionary current operating millage.
- (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 five years and are used to support district-wide administration or state-mandated reporting requirements; computer hardware for school district electronic learning management systems.

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 section 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 section 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 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.

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 10 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 10-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 12 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).

## SCHEDULE OF MILLAGES

Type of Millage	Statutory Authority	Established By	Uses
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
Operating or Capital (Not to Exceed Two Years)	Section 1011.73(1), F.S.	Voter Referendum	Not specified
Additional Millage (Not to Exceed Four Years)	Section 1011.73(2), F.S.	Voter Referendum	Not specified
Debt Service	Section 1011.04, 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 Florida 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 (FLVS). 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 2013-14, the contribution for the discretionary operating millage is \$17,757,798 (2013-14 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 Florida 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 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.

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 are being used to improve lowest-performing schools, develop teacher and principal evaluation systems and increase the academic achievement of students. Funds are being 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 27); and Carl D. Perkins Vocational and Technical Education Act programs, which improve the quality of career and technical education in Florida.

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

## **FLORIDA EDUCATION FINANCE PROGRAM (FEFP)**

**LEGAL AUTHORIZATION** Part II of Chapter 1011, F.S.; Chapter 2013-40, Laws of Florida (L.O.F.) (2013-14 General Appropriations Act); Chapter 2013-27, L.O.F.; Chapter 2013-185, L.O.F.; Chapter 2013-225, L.O.F.

**2013-14 FEFP APPROPRIATION** \$10,462,969,573

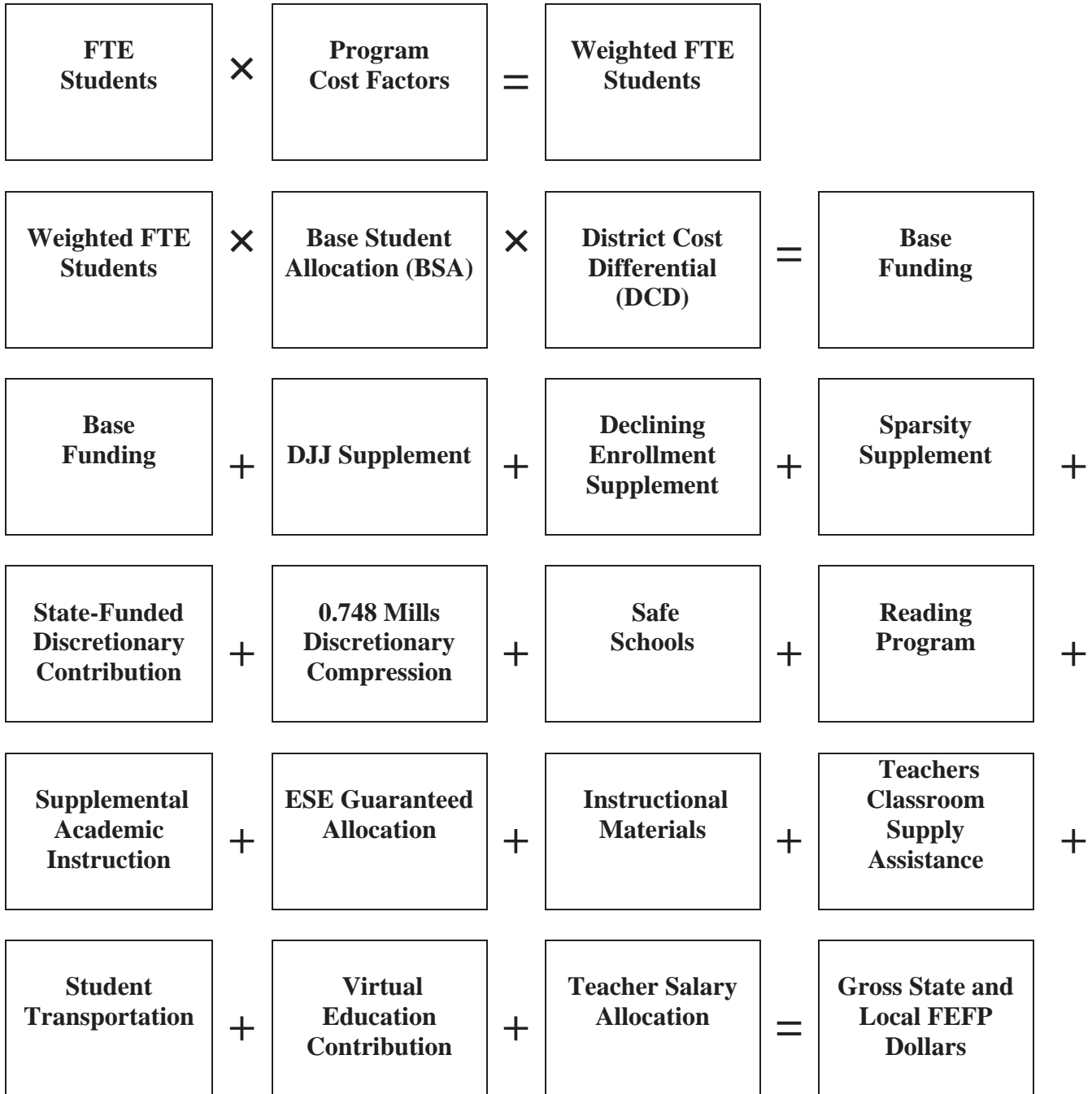
### **REQUIREMENTS FOR PARTICIPATION**

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 Florida Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code.
- (2) Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the Florida State Board of Education 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 Florida 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 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:

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

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

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 2013-14 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 Florida 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

Funding for FTE membership in programs scheduled beyond the regular 180-day term is limited as described later in this section.

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 the Florida Administrative Code, 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 FTE generated by a student for the purposes of FEFP funding is limited to 1.0 FTE during the 180 day school year. For information on how to report FTE, please see the "2013-2014 FTE General Instructions" manual available at <http://www.fldoe.org/fefp> under "FTE Information."

The FLVS offers two virtual school programs, FLVS Part-time (FLVS PT) and FLVS Full-time (FLVS FT). The FLVS 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 earns a fraction of an FTE. FLVS PT operates three schools: Grades K-5 (school number 0700), Grades 6-8 (school number 0500) and Grades 9-12 (school number 0600). The FLVS FT program is comprised of two schools: Grades K-8 (school number 0300) and Grades 9-12 (school number 0400). The FLVS may also report credits completed during the summer.

Florida school districts may enter into an agreement with the FLVS to operate a district franchise of the FLVS. District franchises currently serve students in grades 6-12. School district instructional staff 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 a franchise by the Commissioner. Fifty-six districts and two lab schools will operate franchises of FLVS during the 2013-14 fiscal year.

Districts are required to offer a full-time virtual instruction program for students in grades K-12. This virtual program includes (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 Florida 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.

Districts are 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. A yearlong online course is reported as 1/6 FTE and the FTE is based on successful completion of the course. A student from any district may take one of these courses. 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.

A student is eligible to participate in virtual instruction if:

- The student spent the prior school year in attendance at a public school in the state and was enrolled and reported by the school district for funding during October and February for purposes of the FEFP surveys;
- The student is a dependent child of a member of the U.S. Armed Forces who was transferred within the last 12 months to this state from another state or from a foreign country pursuant to a permanent change-of-station order;
- The student was enrolled during the prior school year in a virtual instruction program under section 1002.45, F.S., the K-8 Virtual School Program under section 1002.415, F.S. or a full-time FLVS program under section 1002.37(8)(a), F.S.;
- The student has a sibling who is currently enrolled in a virtual instruction program and the sibling was enrolled in that program at the end of the prior school year;
- The student is eligible to enter kindergarten or first grade; or
- The student is eligible to enter grades 2 through 5 and is enrolled full-time in a school district virtual instruction program, virtual charter school or the FLVS.

For more information on eligibility, please visit <http://www.fldoe.org/schools/virtual-schools/pdf/veof.pdf>.

The 2011 Florida Legislature 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 Florida Department of Juvenile Justice (DJJ) programs, Juveniles Incompetent to Proceed (JITP) programs, the FLVS and virtual instruction programs and virtual charter schools for the purpose of course completion and credit recovery pursuant to sections 1002.45 and 1003.498, F.S.

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 is provided through the Supplemental Academic Instruction (SAI) allocation and other local, state and federal fund sources. The SAI is an annual allocation based on the current-year estimated FTE.

ESE students not meeting the criteria for matrix of services Levels 4 and 5 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 Florida public secondary school or eligible Florida private secondary school (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.

School districts are required to pay the standard tuition rate per credit hour from funds provided in the FEFP to the institution providing instruction when such instruction takes place on the postsecondary campus. When dual enrollment is provided on the high school site by postsecondary institution faculty, the school district reimburses the costs associated with the proportion of salary and benefits and other actual costs of the postsecondary institution to provide the instruction. When dual enrollment is provided on the high school site by school district faculty, the school district is responsible only for the postsecondary institution's actual costs associated with offering the program. A postsecondary institution may enter into an agreement with the school district to authorize teachers who teach dual enrollment courses at the high school site or the postsecondary institution.

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.

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. 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 2013-14 school year and these surveys are scheduled for July 8-12, 2013; October 14-18, 2013; February 10-14, 2014; and June 16-20, 2014.

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 5 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 Florida 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. Any request for an alternate survey period must be made prior to the original survey period.

Classification for special program FTE requires: (1) proper qualification of students, (2) proper qualification of teachers and (3) appropriate subject matter in accordance with Florida 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.

## Common Student Identifier

The process for calculating FTE within a single survey has the following provisions: All FTE reported for a student identifier reported by more than one school district will be gathered, recalibrated and funded. If a student identifier is reported by only one school district, there is a search for a student identifier reported by another school district that has similar demographics. If no similar demographic match is found, the FTE for the student identifier is recalibrated and funded. If a student identifier reported by only one school district has a similar demographic match with a student identifier reported by another school district, then each student identifier will be gathered, recalibrated and funded separately unless:

1. One or more of the student identifiers has less than 0.2 FTE reported; or
2. The entry and withdrawal codes indicate that the student moved between school districts during survey week.

In the case of 1 and 2 above, the FTE will be gathered across the similar demographic match, recalibrated and funded.

The process for calculating FTE across surveys has the following provisions: If a student identifier is reported in both surveys 2 and 3, then the FTE for the student identifier is processed in a manner similar to that for a single survey. For a student identifier that is not reported in both surveys 2 and 3, the FTE for that student identifier is gathered, recalibrated to 0.5 and funded.

For the special situation in which a student identifier was changed for a student in survey 2 and the student with the changed student identifier completed a Florida Virtual School (FLVS) course in survey 1, the FLVS is allowed to amend survey 1 student identifiers (but not FTE) until the close of the amendment period for survey 2.

## 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 Florida 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 2013-14 are as follows:

	<b>2013-14</b>
	<b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> – Kindergarten and Grades 1, 2 and 3	1.125
<b>102</b> – Grades 4, 5, 6, 7 and 8	1.000
<b>103</b> – Grades 9, 10, 11 and 12	1.011
(2) Programs for Exceptional Student Education	
<b>111</b> – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.125
<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	1.011
<b>254</b> – Support Level 4	3.558



	255 – Support Level 5	5.089
(3)	130 – English for Speakers of Other Languages	1.145
(4)	300 – Programs for Grades 9-12 Career Education	1.011

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 Florida 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, students who have completed credit through the FLVS and virtual instruction programs and virtual charter schools for the purpose of credit recovery and course completion 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 367,972.58 weighted FTE was set for Group 2 for the 2013-14 fiscal year.

### **Additional Weighted FTE**

**All FTE provided in this section is in addition to the recalibrated FTE calculation mentioned on page 13.**

#### *Small District ESE Supplement*

Supplemental funding is provided for districts that have fewer 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 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 student in Advanced Placement classes who earns a score of three or higher on each College Board Advanced Placement (AP) Subject examination, provided he or she has 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 of "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. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of four or higher on the examination in a school designated with a grade of "A," "B," or "C," or if at least 25 percent of the students enrolled in a teacher's course earn a score of four or higher on the examination in a school designated with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given 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 of "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 of "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. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of three or higher on the examination in a school with a grade of "A," "B," or "C," or if at least 25 percent of the students enrolled in a teacher's course earn a score of three or higher on the examination in a school with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given school year.

### *Industry-Certified Career and Professional Academy Program*

Pursuant to section 1011.62(1)(o), F.S., an additional value of 0.1 or 0.2 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program under section 1003.491(1)(b), F.S. and who is issued the highest level of industry certification identified annually in the Industry Certification Funding List approved under rule 6A-6.0573, FAC, adopted by the Florida State Board of Education. A value of 0.2 full-time equivalent membership shall be calculated for each student who is issued an industry certification that has a statewide articulation agreement for college credit approved by the Florida State Board of Education. For industry certifications that do not articulate for college credit, the Florida Department of Education shall assign an FTE of 0.1 for each certification. 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 provided through dual enrollment. Unless a different amount is specified in the General Appropriations Act, the appropriation for this calculation is limited to \$60 million annually. If the appropriation is insufficient to fully fund the total calculation, the appropriation shall be prorated. For the 2013-14 fiscal year, the additional FTE calculation must include the additional FTE for any student who earned a certification in the 2009-10, 2010-11 and 2011-12 fiscal years who was not previously funded and was enrolled in 2012-13.

### *Florida Digital Tools Certificate*

Each middle school shall receive \$50 for each student who earns the Florida Digital Tools Certificate, with a minimum annual award per school of \$1,000 and a maximum annual award of \$15,000. These students will be calculated as full-time equivalent students in the FEFP.

### **Base Student Allocation**

The base student allocation from state and local funds is determined annually by the Florida Legislature and is a component in the calculation of Base Funding. For the 2013-14 fiscal year, the base student allocation is \$3,752.30.

### **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 divided by 100 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 2013-14:

Alachua	0.9805	Liberty	0.9355
Baker	0.9772	Madison	0.9221
Bay	0.9591	Manatee	1.0143
Bradford	0.9726	Marion	0.9670
Brevard	1.0088	Martin	1.0006
Broward	1.0235	Monroe	1.0271
Calhoun	0.9256	Nassau	0.9903
Charlotte	0.9887	Okaloosa	0.9818
Citrus	0.9515	Okeechobee	0.9692
Clay	0.9935	Orange	1.0034
Collier	1.0221	Osceola	0.9858
Columbia	0.9640	Palm Beach	1.0326

Miami-Dade	1.0123	Pasco	0.9905
DeSoto	0.9758	Pinellas	0.9989
Dixie	0.9386	Polk	0.9875
Duval	1.0123	Putnam	0.9633
Escambia	0.9635	St. Johns	0.9850
Flagler	0.9604	St. Lucie	0.9918
Franklin	0.9337	Santa Rosa	0.9537
Gadsden	0.9486	Sarasota	1.0010
Gilchrist	0.9580	Seminole	0.9955
Glades	0.9730	Sumter	0.9667
Gulf	0.9365	Suwannee	0.9433
Hamilton	0.9328	Taylor	0.9361
Hardee	0.9679	Union	0.9639
Hendry	0.9781	Volusia	0.9683
Hernando	0.9750	Wakulla	0.9457
Highlands	0.9513	Walton	0.9773
Hillsborough	1.0122	Washington	0.9311
Holmes	0.9301	Wash. Special	0.9311
Indian River	0.9941	FAMU	0.9529
Jackson	0.9385	FAU – Palm Beach	1.0326
Jefferson	0.9334	FAU – St. Lucie	0.9918
Lafayette	0.9273	FSU – Broward	1.0235
Lake	0.9757	FSU – Leon	0.9529
Lee	1.0198	UF	0.9805
Leon	0.9529	Florida Virtual School	1.0000
Levy	0.9534		

### **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 populations 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 General 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 \$45,754,378 statewide for the 2013-14 fiscal year.

### **State-Funded Discretionary Contribution**

Developmental Research Schools (lab schools) and the FLVS 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 FLVS discretionary contribution is calculated by multiplying the maximum allowable nonvoted discretionary millage for operations pursuant to section 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.

### **Safe Schools**

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2013-14 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 Florida 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 2013-14 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 Florida 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 FEP formula provides funding of \$639,296,226 for the 2013-14 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 Florida 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. School districts shall submit a report to the Florida 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, 2014. Pursuant to section 1008.32, F.S., the Florida 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 \$947,987,428 for the 2013-14 fiscal year are not recalculated during the year. School districts that have provided education services in 2012-13 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the Florida Department of Education.

### **Instructional Materials**

Funds in the amount of \$217,277,372 are provided to purchase Instructional Materials. This includes \$165,000,000 to purchase instructional content, technology equipment and infrastructure. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$11,734,710 for library/media materials, \$3,207,487 for science lab materials and \$3,000,000 for digital instructional materials for students with disabilities. The funds are allocated to the districts based on the formula in section 1011.67, F.S.

### **Florida Teachers Classroom Supply Assistance Program**

This 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 \$45,286,750 was allocated for the Florida Teachers Classroom Supply Assistance Program in 2013-14. In 2013, the Florida Legislature changed the name of the Florida Teachers Lead Program to the Florida Teachers Classroom Supply Assistance Program.

### **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$422,674,570 was appropriated for Student Transportation in 2013-14. 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.

### **Teacher Salary Allocation**

Specific Appropriation 87 of chapter 2013-40, L.O.F., provides \$480,000,000 for salary increases, including related benefits for the Federal Insurance Contribution Act Tax (FICA) and Florida Retirement System for school district and charter school classroom teachers, guidance counselors, social workers, psychologists, librarians, principals and assistant principals. The funds are to be distributed based on 2013-14 performance evaluations as required under the provisions of Senate Bill 1664 or similar legislation, as verified by the Florida Department of Education. The salary increases shall be at least \$2,500 for personnel evaluated as "effective" and up to \$3,500 for personnel evaluated as "highly effective." Each district school board or charter school board must develop an evaluation system plan based on student performance. Factors identified in the evaluation system plans shall include scholastic achievement and academic performance indicators (e.g., results of juried competitions; results on Advanced Placement, International Baccalaureate and Advanced International Certificate of Education assessments; results on state-approved industry certification assessments; and results on SAT, ACT and state-approved end-of-course and FCAT assessments).

Pursuant to section 26 of chapter 2013-45, L.O.F., funds may be distributed based on the proviso mentioned above or based on a board-approved plan and as negotiated with collective bargaining units and educators, as appropriate. At the discretion of the district school board or charter school board, the plan may take into account the relative difficulty of the teaching assignment, including, but not limited to, whether a teacher is assigned to special needs students, students achieving below grade level or to a "D" or "F" school. All distribution of funds will be based upon this board-approved plan.

Each board shall vote on the plan and indicate that it is based on student performance. A copy of the plan must be provided to the Commissioner to confirm that the plan is based on student performance. The district shall submit its plan as early as possible.

### **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 2013-14 was set in the Second Calculation at \$6,842,042,805. Using the certified 2013 tax roll from the Florida 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 seven districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 5.183 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 Florida 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 FLVS 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 Florida 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.

### **Categorical Program Funds**

Categorical program funds are added to the FEFP allocation that is distributed to districts. Categorical programs include the Class Size Reduction Program and the District Discretionary Lottery and School Recognition Program.

### **Class Size Reduction**

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 PreK-3, 22 students in grades 4-8 and 25 students in grades 9-12. If a district school board determines that it is impractical, educationally unsound or disruptive to student learning, students who enroll after the October student membership survey 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 2013-14, the class size reduction appropriation is \$2,974,766,164 for operations, which is used by districts primarily to hire teachers to meet class size requirements. The class size reduction allocation factors for the 2013-14 fiscal year for the operating categorical program are as follows: \$1,320.15 (PreK-3), \$900.48 (4-8) and \$902.65 (9-12) per weighted FTE.

### **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 2013-14 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 Florida Legislature provided for awards of up to \$100 per student for the 2013-14 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 school advisory council (SAC) must decide to spend these funds for 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 SAC 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 one 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 SACs, then the funds are prorated to the SACs. 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.

## **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 Florida 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 Florida Department of Revenue as provided for in section 1011.62(4), F.S. District allocations for July 26 through December 26 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 January 10 through April 26 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 May 10 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 2013-14 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 Florida 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.

### **2013-14 Appropriation**

\$2,715,022 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.

### **2013-14 Appropriation**

\$90,604,553 appropriated to charter schools

\$6,000,000 appropriated to public schools for school districts in which the average annual percent increase in the district's capital outlay full-time equivalent student membership over the previous five years is 2.5 percent or greater

### **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 Florida 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.

**2013-14 Appropriation**

\$7,870,913 appropriated for Moore Haven Junior-Senior High School in Glades County

## **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 Florida Department of Education.

### **Legal Authorization**

Article XII, section 9(d), Florida Constitution

### **2013-14 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 2013-14 was identified with a specific appropriation for each school district, with the exception of performance-based incentive funds that will be distributed during the fiscal year in accordance with the proviso language.

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 10, 115, 117 and 117A, Chapter 2013-40, L.O.F. (2013-14 General Appropriations Act); section 1011.80, F.S.

### **2013-14 Appropriations**

\$348,996,628	Workforce Development Funds
\$22,484,521	Targeted Career/Technical Education Industry Certification*
\$4,982,722	Performance-Based Incentive Funds**

\*Funds in Specific Appropriation 117A shall be provided to district workforce education programs to expand, enhance or develop program offerings that will lead to industry certifications in the following occupational areas: automotive service technology, cyber security, cloud virtualization, advanced manufacturing and welding; or, industry certifications for Federal Aviation Administration airframe mechanics and power plant mechanics; pharmacy technicians; and heating, ventilation and air conditioning technicians. By January 1, 2014, each district that receives funding shall submit a report to the Florida Department of Education, in a format established by the Department, documenting how the district expended the funds to expand, enhance or develop the new programs.

\*\*Funds in Specific Appropriation 115 shall be provided by the Florida Department of Education to district workforce education programs for students who earn industry certifications during the 2013-2014 fiscal year. Funding shall be based on students who earn industry certifications in the following occupational areas: automotive service technology, cyber security, cloud virtualization, advanced manufacturing and welding; or, industry certifications for Federal Aviation Administration airframe mechanics and power plant mechanics; pharmacy technicians; and heating, ventilation and air conditioning technicians. On June 1, 2014, if any funds remain, the balance shall be allocated based on

each district's share of the targeted career and technical education funding provided in Specific Appropriation 117A and shall be spent for the purpose of that appropriation.

**Adult Fees**

The 2013-14 General Appropriations Act amended the tuition and fees policies for 2013-14. The following schedule reflects current fees:

<b>Workforce Education Program</b>	<b>Tuition Range Per Contact Hour*</b>
<i>Resident:</i> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$2.22 to \$2.44
<i>Tuition Plus Out-of-State Fee for Non-Residents:</i>	\$8.86 to \$9.78
<i>Resident:</i> Adult General Education	\$30 per semester or \$45 per half year
<i>Tuition Plus Out-of-State Fee for Non-Residents:</i>	\$120 per semester or \$180 per half year

\* 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., was 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

For 2013-2014, the standard tuition is the same as the tuition for 2012-13 for Career Certificates/Applied Technology diplomas and a block tuition schedule 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, L.O.F. (2012-13 General Appropriations Act)). Each district school board may adopt a tuition amount that varies 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 continuing 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 2013-14, it was specified in the General Appropriations Act that the rate for standard tuition shall not increase.) 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 Florida 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, F.S. Districts must identify students as residents for tuition purposes in the Workforce Development Information System (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., 1007.271, 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 Florida Department of Children and Families (DCF) or adopted from DCF, under certain conditions.
- A student who is homeless.

Additional Exemptions Include:

- 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.

### **Applied Academics for Adult Education (formerly known as Career Preparatory Instruction)**

The Applied Academics for Adult Education 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 Florida 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 Florida 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 the 2012-13 fiscal year 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 Florida Department of Education. The Florida 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 Florida 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 28, Chapter 2013-40, L.O.F.

### **Legal Authorization**

Chapter 2013-40, Item 28, L.O.F. (2013-14 General Appropriations Act)

### **2013-14 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 2013-14 Final Conference Report on Senate Bill 1500 (2013-14 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2013-14 Appropriation**

\$422,674,570

### 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.
- (7) Summer transportation funding is only available for DJJ students and students requiring extended school year services on their IEP.

**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**



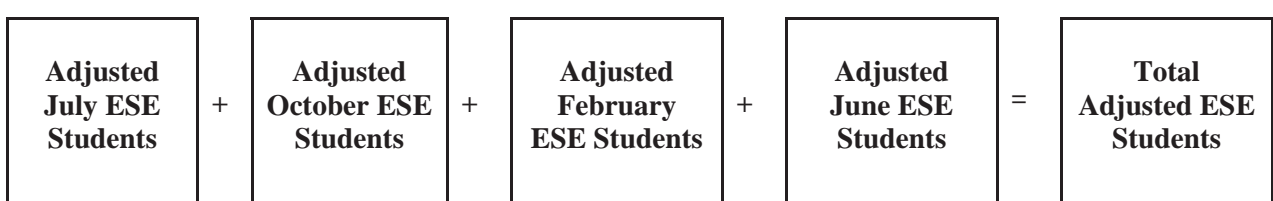
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



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 10 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.

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

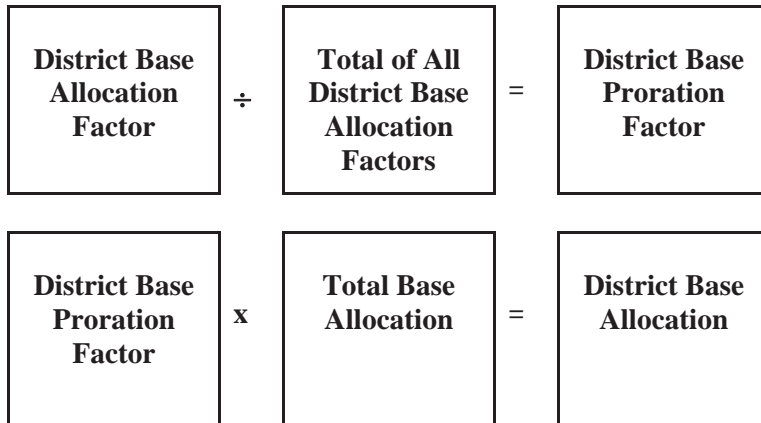
The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the base allocation by no more or less than 10 percent.

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

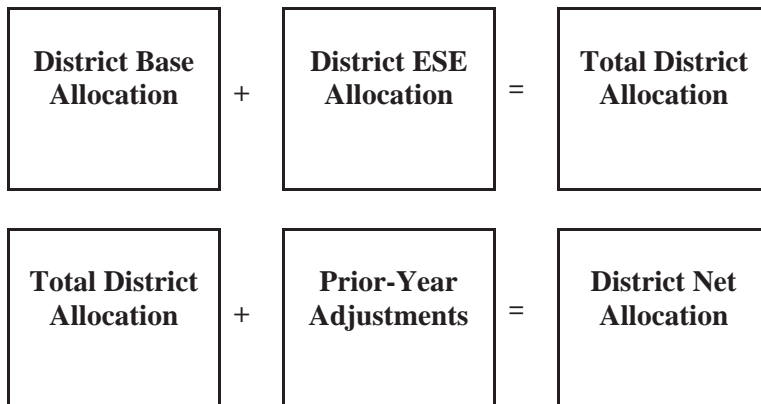
$$\begin{array}{|c|} \hline \text{District ESE} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Cost per} \\ \text{Student} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District ESE} \\ \text{Allocation} \\ \hline \end{array}$$
  

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

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 Florida Legislature. The sum of the districts' ESE allocations is then subtracted from the total transportation appropriation to determine the total base allocation.



The district's base proration factor is determined by dividing the district's base allocation factor by the total state base allocation factor. To determine the district base allocation, the total base allocation is multiplied by the district base proration factor.



The total district allocation is determined by adding the district base allocation to the district ESE allocation. The district's net allocation is determined by adding any prior-year adjustments, whether positive or negative.

## **STUDENT TRANSPORTATION CALCULATION SCHEDULE**

The transportation calculation is 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.



2013-14 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2013-14	2013-14	\$3,752.30	District	Declining	State-Funded	0.748		
	Unweighted	Funded	Times	Cost	Enrollment	Discretionary	Mills		
	FTE	FTE <sup>1</sup>	FTE	Differential	Supplement	Contribution	Compression		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	27,074.05	29,407.26	110,344,862	0.9805	108,193,137	0	0	1,510,732	
2 Baker	4,728.77	5,006.60	18,786,265	0.9772	18,357,938	58,379	711,887	1,219,834	
3 Bay	25,831.34	28,942.38	108,600,492	0.9591	104,158,732	26,361	0	0	
4 Bradford	3,080.24	3,275.45	12,290,471	0.9726	11,953,712	7,023	981,432	544,525	
5 Brevard	69,590.48	76,295.12	286,282,179	1.0088	288,801,462	204,768	0	6,176,155	
6 Broward	257,637.67	280,213.62	1,051,445,566	1.0235	1,076,154,537	0	0	0	
7 Calhoun	2,198.33	2,378.47	8,924,733	0.9256	8,260,733	0	1,592,308	535,865	
8 Charlotte	15,731.77	16,850.82	63,229,332	0.9887	62,514,841	162,501	0	0	
9 Citrus	14,644.20	15,796.87	59,274,595	0.9515	56,399,777	231,062	406,395	0	
10 Clay	34,541.83	37,696.21	141,447,489	0.9935	140,528,080	345,796	0	6,702,842	
11 Collier	43,451.81	47,286.38	177,432,684	1.0221	181,353,946	0	0	0	
12 Columbia	9,837.22	10,457.59	39,240,015	0.9640	37,827,374	0	1,343,012	1,949,835	
13 Miami-Dade	348,787.02	378,860.88	1,421,599,680	1.0123	1,439,085,356	0	0	0	
14 DeSoto	4,769.51	5,058.47	18,980,897	0.9758	18,521,559	6,533	704,019	810,864	
15 Dixie	2,023.68	2,191.40	8,222,790	0.9386	7,717,911	4,702	1,004,000	416,210	
16 Duval	126,894.10	138,006.36	517,841,265	1.0123	524,210,713	0	0	11,463,613	
17 Escambia	40,138.79	43,644.28	163,766,432	0.9635	157,788,957	0	0	4,593,082	
18 Flagler	12,765.16	13,549.53	50,841,901	0.9604	48,828,562	0	1,265,603	0	
19 Franklin	1,081.27	1,163.49	4,365,764	0.9337	4,076,314	54,659	0	0	
20 Gadsden	5,423.17	5,762.21	21,621,541	0.9486	20,510,194	105,642	2,004,371	1,025,305	
21 Gilchrist	2,445.02	2,711.15	10,173,048	0.9580	9,745,780	16,143	1,722,535	481,620	
22 Glades	1,465.81	1,574.17	5,906,758	0.9730	5,747,276	25,895	904,224	149,645	
23 Gulf	1,839.07	2,008.67	7,537,132	0.9365	7,058,524	24,279	1,106,300	0	
24 Hamilton	1,532.56	1,678.74	6,299,136	0.9328	5,875,834	35,075	938,123	19,632	
25 Hardee	5,155.79	5,475.26	20,544,818	0.9679	19,885,329	0	614,347	873,649	
26 Hendry	6,762.37	7,187.09	26,968,118	0.9781	26,377,516	52,783	1,901,079	1,331,984	
27 Hernando	21,962.65	23,567.28	88,431,505	0.9750	86,220,717	0	0	2,729,957	
28 Highlands	11,908.23	12,716.34	47,715,523	0.9513	45,391,777	44,992	2,608,121	1,134,378	
29 Hillsborough	197,150.05	213,987.59	802,945,634	1.0122	812,741,571	177,407	0	25,872,001	
30 Holmes	3,144.55	3,324.56	12,474,746	0.9301	11,602,761	30,745	2,274,415	876,669	
31 Indian River	17,828.02	19,429.70	72,906,063	0.9941	72,475,917	0	0	0	
32 Jackson	6,455.16	7,046.76	26,441,558	0.9385	24,815,402	102,592	3,067,276	1,346,353	
33 Jefferson	966.87	1,022.94	3,838,378	0.9334	3,582,742	13,104	651,279	0	
34 Lafayette	1,154.32	1,224.15	4,593,378	0.9273	4,259,439	10,873	800,674	259,364	
35 Lake	40,461.54	43,416.23	162,910,720	0.9757	158,951,990	49,443	0	3,748,357	
36 Lee	86,260.58	93,408.54	350,496,865	1.0198	357,436,703	0	0	0	
37 Leon	33,180.97	36,306.98	136,234,681	0.9529	129,818,028	0	0	2,358,835	
38 Levy	5,501.75	5,988.24	22,469,673	0.9534	21,422,586	37,543	2,961,418	888,533	
39 Liberty	1,405.17	1,570.89	5,894,451	0.9355	5,514,259	20,515	925,308	382,347	
40 Madison	2,559.75	2,709.44	10,166,632	0.9221	9,374,651	19,747	1,001,844	500,431	
41 Manatee	45,633.74	49,307.07	185,014,919	1.0143	187,660,632	0	0	0	
42 Marion	41,070.70	43,953.01	164,924,879	0.9670	159,482,358	251,808	0	4,737,095	
43 Martin	18,423.78	20,442.63	76,706,881	1.0006	76,752,905	0	0	0	
44 Monroe	8,046.95	8,674.39	32,548,914	1.0271	33,430,990	0	0	0	
45 Nassau	11,030.44	11,720.19	43,977,669	0.9903	43,551,086	0	2,200,407	0	
46 Okaloosa	29,596.52	32,512.87	121,998,042	0.9818	119,777,678	0	0	741,097	
47 Okeechobee	6,404.52	6,790.26	25,479,093	0.9692	24,694,337	97,964	635,009	1,338,673	
48 Orange	184,164.71	203,722.49	764,427,899	1.0034	767,026,954	0	0	6,716,487	
49 Osceola	57,387.53	62,305.92	233,790,504	0.9858	230,470,679	0	0	8,942,699	
50 Palm Beach	178,481.41	195,732.51	734,447,097	1.0326	758,390,072	0	0	0	
51 Pasco	65,769.43	72,058.48	270,385,035	0.9905	267,816,377	0	0	9,973,934	
52 Pinellas	102,130.48	110,421.38	414,334,144	0.9989	413,878,376	120,081	0	0	
53 Polk	95,333.24	102,545.27	384,780,617	0.9875	379,970,859	0	0	17,683,363	
54 Putnam	10,628.41	11,291.74	42,369,996	0.9633	40,815,017	21,141	2,789,373	1,550,047	
55 St. Johns	32,649.31	35,511.16	133,248,526	0.9850	131,249,798	0	0	0	
56 St. Lucie	38,686.40	41,268.91	154,853,331	0.9918	153,583,534	33,223	0	3,099,168	
57 Santa Rosa	25,097.86	27,102.78	101,697,761	0.9537	96,989,155	101,794	0	3,731,550	
58 Sarasota	41,011.15	45,094.47	169,207,980	1.0010	169,377,188	0	0	0	
59 Seminole	63,520.92	68,649.30	257,592,768	0.9955	256,433,601	291,022	0	5,171,238	
60 Sumter	7,960.23	8,476.99	31,808,210	0.9667	30,748,997	0	0	0	
61 Suwannee	5,747.26	6,066.70	22,764,078	0.9433	21,473,355	38,662	1,976,674	1,062,956	
62 Taylor	2,639.48	2,811.74	10,550,492	0.9361	9,876,316	77,301	1,007,242	97,344	
63 Union	2,160.57	2,300.11	8,630,703	0.9639	8,319,135	16,589	997,585	652,427	
64 Volusia	59,941.54	65,231.65	244,768,720	0.9683	237,009,552	691,682	0	3,595,294	
65 Wakulla	4,907.50	5,256.07	19,722,351	0.9457	18,651,427	66,886	679,115	1,049,567	
66 Walton	7,780.06	8,226.25	30,867,358	0.9773	30,166,669	0	0	0	
67 Washington	3,379.11	3,610.43	13,547,416	0.9311	12,613,999	5,269	1,892,550	644,025	
68 Washington Special	105.50	106.60	399,995	0.9311	372,435	27,870	0	0	
69 FAMU Lab School	506.54	529.53	1,986,955	0.9529	1,893,369	0	369,790	159,089	
70 FAU - Palm Beach	969.97	1,002.67	3,762,319	1.0326	3,884,971	0	0	541,117	
71 FAU - St. Lucie	1,396.80	1,527.94	5,733,289	0.9918	5,686,276	4,106	0	426,094	
72 FSU Lab - Broward	685.59	740.56	2,778,803	1.0235	2,844,105	630	0	271,425	
73 FSU Lab - Leon	1,697.99	1,783.99	6,694,066	0.9529	6,378,775	3,343	932,097	533,288	
74 UF Lab School	1,127.73	1,186.43	4,451,841	0.9805	4,365,030	0	784,566	371,429	
75 Virtual School	40,826.70	41,495.71	155,704,353	1.0000	155,704,353	0	0	15,455,356	
Total	2,696,270.71	2,927,656.31	10,985,444,774		10,994,882,997	3,717,933	45,754,378	17,757,798	151,290,582

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)

2013-14 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe	ESE	Supplemental	Reading	DJJ	Instructional	Transportation	Teachers
	Schools	Guaranteed	Academic	Allocation	Supplemental	Materials		Classroom
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	812,183	10,807,040	7,558,718	1,309,368	115,623	2,218,556	5,327,363	461,729
2 Baker	116,568	1,057,149	1,840,562	317,657	0	379,136	1,326,237	80,646
3 Bay	689,686	7,883,952	7,332,371	1,264,832	108,584	2,078,020	4,116,877	440,536
4 Bradford	125,626	1,220,260	987,920	246,960	0	245,330	709,699	52,531
5 Brevard	1,700,867	26,768,095	18,677,119	3,303,145	110,734	5,695,671	11,003,110	1,186,817
6 Broward	6,135,390	85,327,019	53,067,950	11,994,913	471,178	20,342,291	29,485,969	4,393,831
7 Calhoun	85,432	788,848	492,421	206,192	0	183,576	443,498	37,491
8 Charlotte	410,868	5,975,369	3,565,851	805,115	0	1,298,378	3,313,059	268,294
9 Citrus	358,300	6,551,629	3,324,411	737,610	94,274	1,167,279	3,627,831	249,747
10 Clay	608,358	11,174,545	9,553,247	1,666,321	0	2,776,254	6,588,554	589,087
11 Collier	756,471	19,581,838	8,576,297	2,117,007	134,035	3,539,931	6,833,618	741,040
12 Columbia	281,650	3,896,342	3,861,145	532,585	0	818,369	1,970,367	167,767
13 Miami-Dade	9,859,256	126,355,688	117,206,208	16,001,389	376,308	27,498,648	24,736,229	5,948,320
14 DeSoto	150,241	2,019,998	1,599,500	319,464	26,750	384,364	786,370	81,341
15 Dixie	104,207	535,179	455,085	200,200	0	169,971	576,056	34,512
16 Duval	3,328,352	44,367,275	29,111,016	5,901,881	298,363	10,142,827	17,840,590	2,164,091
17 Escambia	1,198,107	13,850,153	9,303,778	1,856,868	175,151	3,158,167	9,940,475	684,539
18 Flagler	281,539	5,412,191	2,767,251	654,030	0	1,035,014	3,656,724	217,701
19 Franklin	89,008	490,175	295,654	159,999	0	89,433	363,555	18,440
20 Gadsden	173,251	1,761,099	1,208,999	341,417	0	430,025	1,607,661	92,488
21 Gilchrist	96,288	962,826	566,902	222,586	0	210,069	513,768	41,698
22 Glades	89,784	528,819	299,595	178,445	0	116,365	195,754	24,998
23 Gulf	89,746	207,483	383,645	192,921	0	149,152	377,312	31,364
24 Hamilton	94,556	462,758	347,108	179,865	0	122,197	304,239	26,137
25 Hardee	146,703	1,811,284	1,156,216	334,519	0	408,502	1,029,054	87,928
26 Hendry	194,740	2,314,397	1,522,686	406,187	0	531,543	1,359,601	115,328
27 Hernando	524,341	8,720,489	5,177,648	1,066,810	0	1,735,784	4,178,556	374,558
28 Highlands	317,239	3,865,670	2,482,653	616,090	0	953,081	2,451,743	203,087
29 Hillsborough	3,466,643	73,653,607	39,111,307	9,087,038	527,031	15,283,106	34,439,662	3,362,257
30 Holmes	102,954	1,034,329	698,809	243,085	0	253,677	660,567	53,628
31 Indian River	425,217	5,011,309	3,553,356	915,078	0	1,447,510	3,751,011	304,045
32 Jackson	177,697	2,275,435	1,383,317	388,943	22,883	521,207	1,628,072	110,088
33 Jefferson	85,914	567,104	297,351	154,551	0	76,400	283,509	16,489
34 Lafayette	75,213	263,894	210,024	162,021	0	91,271	175,466	19,686
35 Lake	828,540	12,387,365	9,554,540	1,869,707	0	3,202,880	7,508,516	690,043
36 Lee	1,732,320	37,338,681	18,196,709	4,060,825	175,322	7,224,388	20,291,100	1,471,114
37 Leon	1,035,166	16,410,791	9,182,104	1,548,091	131,554	2,646,099	5,062,582	565,878
38 Levy	182,542	1,980,276	1,274,962	351,489	0	436,683	1,495,627	93,829
39 Liberty	75,463	507,785	297,684	175,873	188,904	112,723	272,294	23,964
40 Madison	113,150	1,212,365	711,574	218,489	145,475	204,964	557,578	43,655
41 Manatee	1,179,714	18,714,053	9,217,207	2,186,628	182,171	3,790,999	6,839,276	778,252
42 Marion	892,253	14,947,445	12,602,317	1,875,562	122,405	3,262,268	9,988,369	700,432
43 Martin	410,515	6,619,601	3,706,983	962,293	32,267	1,611,741	3,899,913	314,205
44 Monroe	309,205	2,963,113	1,776,427	484,052	5,828	661,058	1,074,327	137,235
45 Nassau	229,994	2,898,506	2,514,159	595,770	0	882,464	2,692,816	188,117
46 Okaloosa	597,470	10,848,702	8,432,680	1,437,253	283,467	2,382,905	5,776,937	504,748
47 Okeechobee	193,693	2,740,260	1,624,966	387,606	172,988	516,026	1,647,562	109,225
48 Orange	4,543,789	50,307,896	39,557,734	8,582,384	244,711	15,080,788	26,444,133	3,140,801
49 Osceola	1,078,332	15,168,079	12,453,229	2,659,218	75,983	4,930,941	10,114,430	978,704
50 Palm Beach	4,121,394	64,753,322	34,389,540	8,487,039	201,768	14,332,349	24,267,829	3,043,876
51 Pasco	1,388,685	26,909,547	17,875,626	3,071,486	123,128	5,175,039	15,076,866	1,121,652
52 Pinellas	2,953,289	41,955,889	20,667,930	4,683,897	448,879	8,226,225	13,108,840	1,741,764
53 Polk	1,953,024	33,227,557	22,542,064	4,309,584	205,827	7,564,330	20,702,177	1,625,842
54 Putnam	349,792	3,328,525	2,785,180	565,566	0	842,069	2,438,747	181,260
55 St. Johns	583,116	9,651,968	6,370,592	1,563,896	189,393	2,679,658	7,851,024	556,811
56 St. Lucie	845,988	15,453,970	9,294,401	1,810,443	86,180	3,084,657	9,364,836	659,770
57 Santa Rosa	388,593	8,229,213	7,646,439	1,185,685	26,084	2,133,623	5,315,841	428,027
58 Sarasota	1,129,308	20,968,741	8,348,718	1,984,793	0	3,274,376	6,265,085	699,417
59 Seminole	1,175,071	18,223,087	15,302,028	2,945,828	0	4,942,436	10,844,516	1,083,305
60 Sumter	181,129	2,824,076	1,576,717	454,445	0	672,233	1,108,444	135,756
61 Suwannee	159,655	446,622	1,251,570	352,049	0	449,909	1,396,672	98,016
62 Taylor	110,301	934,543	615,936	224,027	0	214,707	595,096	45,015
63 Union	89,479	532,382	496,869	206,837	22,684	170,499	517,524	36,847
64 Volusia	1,589,437	22,068,792	16,076,784	2,731,402	193,815	4,835,008	10,024,622	1,022,261
65 Wakulla	143,030	1,496,384	960,936	320,897	0	389,720	1,853,496	83,694
66 Walton	207,423	2,116,819	1,331,936	448,017	42,270	643,685	1,861,667	132,684
67 Washington	108,506	703,343	879,520	254,249	0	277,025	813,672	57,628
68 Washington Special	785	452,445	99,088	119,111	89,531	10,818	0	1,799
69 FAMU Lab School	66,430	18,449	302,886	135,901	0	46,141	0	8,639
70 FAU - Palm Beach	69,878	79,824	262,131	157,887	0	153,341	0	16,542
71 FAU - St. Lucie	73,055	155,576	415,043	177,772	0	107,720	0	23,821
72 FSU Lab - Broward	67,762	156,485	141,578	146,397	0	52,846	0	11,692
73 FSU Lab - Leon	75,296	279,728	285,250	185,417	0	135,049	0	28,958
74 UF Lab School	71,052	287,373	298,069	163,187	0	98,503	0	19,233
75 Virtual School	0	184,602	0	1,833,856	0	4,267,375	0	0
Total	64,456,019	947,987,428	639,296,226	130,000,000	5,851,548	217,277,372	422,674,570	45,286,750

2013-14 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Teacher Salary Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	58,084	4,723,352	143,095,885	61,085,418	(24,206)	81,986,261
2 Baker	4,890	801,446	26,272,329	4,108,484	(4,444)	22,159,401
3 Bay	51,714	4,547,224	132,698,889	71,486,675	(22,447)	61,189,767
4 Bradford	12,943	521,859	17,609,820	4,591,799	(2,979)	13,015,042
5 Brevard	124,742	12,608,111	376,360,796	147,507,223	(63,665)	228,789,908
6 Broward	121,505	46,981,326	1,334,475,909	698,305,709	(225,738)	635,944,462
7 Calhoun	19,927	360,636	13,006,927	2,140,192	(2,200)	10,864,535
8 Charlotte	28,260	2,729,190	81,071,726	66,264,310	(13,714)	14,793,702
9 Citrus	15,817	2,462,227	75,626,359	52,873,413	(12,793)	22,740,153
10 Clay	63,637	6,134,988	186,731,709	44,955,175	(31,587)	141,744,947
11 Collier	0	7,917,310	231,551,493	208,402,118	(39,169)	22,110,206
12 Columbia	11,220	1,651,417	54,311,083	12,162,885	(9,187)	42,139,011
13 Miami-Dade	96,050	62,825,677	1,829,989,129	1,078,952,472	(309,558)	750,727,099
14 DeSoto	3,471	808,590	26,223,064	6,801,804	(4,436)	19,416,824
15 Dixie	6,353	336,938	11,561,324	2,495,957	(1,956)	9,063,411
16 Duval	146,800	22,885,295	671,860,816	250,225,069	(113,651)	421,522,096
17 Escambia	158,835	6,888,541	209,596,653	77,128,462	(35,455)	132,432,736
18 Flagler	40,888	2,131,692	66,291,195	34,808,942	(11,214)	31,471,039
19 Franklin	0	177,958	5,815,195	5,234,189	(984)	580,022
20 Gadsden	15,954	895,407	30,171,813	7,539,665	(5,104)	22,627,044
21 Gilchrist	4,062	425,468	15,009,745	3,335,694	(2,539)	11,671,512
22 Glades	579	250,907	8,512,286	2,629,928	(1,440)	5,880,918
23 Gulf	1,479	308,152	9,930,357	6,554,149	(1,680)	3,374,528
24 Hamilton	10,435	256,519	8,672,478	4,191,343	(1,467)	4,479,668
25 Hardee	12,593	868,127	27,228,251	7,633,493	(4,606)	19,590,152
26 Hendry	8,256	1,151,555	37,267,655	8,416,613	(6,304)	28,844,738
27 Hernando	165,763	3,764,110	114,658,733	37,446,911	(19,395)	77,192,427
28 Highlands	28,568	1,981,654	62,079,053	23,154,924	(10,501)	38,913,628
29 Hillsborough	191,468	35,481,592	1,053,394,690	363,422,555	(178,191)	689,793,944
30 Holmes	4,723	506,538	18,342,900	2,296,204	(3,103)	16,043,593
31 Indian River	18,600	3,164,057	91,066,100	69,189,778	(15,405)	21,860,917
32 Jackson	18,092	1,083,358	36,940,715	7,988,531	(6,249)	28,945,935
33 Jefferson	778	156,411	5,885,632	3,130,205	(996)	2,754,431
34 Lafayette	1,504	185,953	6,515,382	1,292,926	(1,102)	5,221,354
35 Lake	136,835	6,939,315	205,867,531	77,881,953	(34,824)	127,950,754
36 Lee	92,167	15,604,497	463,623,826	303,913,648	(78,426)	159,631,752
37 Leon	89,141	5,667,423	174,515,692	71,026,262	(29,521)	103,459,909
38 Levy	10,716	935,239	32,071,443	8,345,349	(5,425)	23,720,669
39 Liberty	1,685	240,734	8,739,538	1,125,898	(1,478)	7,612,162
40 Madison	3,813	409,266	14,517,002	3,353,612	(2,456)	11,160,934
41 Manatee	60,176	8,192,639	238,801,747	132,013,393	(40,395)	106,747,959
42 Marion	126,210	6,962,469	215,950,991	75,052,429	(36,530)	140,862,032
43 Martin	99	3,350,776	97,661,298	87,893,203	(16,520)	9,751,575
44 Monroe	0	1,459,486	42,301,721	38,066,828	(7,156)	4,227,737
45 Nassau	13,727	1,901,295	57,668,341	33,179,017	(9,755)	24,479,569
46 Okaloosa	41,106	5,229,095	156,053,138	75,562,945	(26,398)	80,463,795
47 Okeechobee	8,114	1,078,073	35,244,496	7,865,072	(5,962)	27,373,462
48 Orange	71,529	33,485,844	955,203,050	437,064,571	(161,581)	517,976,898
49 Osceola	169,531	10,061,583	297,103,408	92,562,822	(50,257)	204,490,329
50 Palm Beach	44,641	33,108,787	945,140,617	675,691,187	(159,878)	269,289,552
51 Pasco	224,532	11,691,972	360,448,844	104,898,107	(60,973)	255,489,764
52 Pinellas	116,727	18,068,552	525,970,449	310,287,586	(88,972)	215,593,891
53 Polk	114,890	16,588,263	506,487,780	134,748,693	(85,677)	371,653,410
54 Putnam	22,119	1,781,848	57,470,684	17,349,620	(9,722)	40,111,342
55 St. Johns	93,470	5,729,929	166,519,655	96,095,769	(28,168)	70,395,718
56 St. Lucie	121,705	6,704,946	204,142,821	79,026,457	(34,532)	125,081,832
57 Santa Rosa	278,376	4,234,224	130,688,604	44,370,932	(22,107)	86,295,565
58 Sarasota	0	7,394,444	219,442,070	197,505,579	(37,120)	21,899,371
59 Seminole	402,508	11,195,038	328,009,678	131,423,148	(55,486)	196,531,044
60 Sumter	9,312	1,342,399	39,053,508	35,148,187	(6,606)	3,898,715
61 Suwannee	12,896	937,455	29,656,491	7,659,440	(5,017)	21,992,034
62 Taylor	3,279	431,167	14,232,274	6,163,402	(2,407)	8,066,465
63 Union	4,961	363,186	12,427,004	1,271,871	(2,102)	11,153,031
64 Volusia	118,780	10,347,048	310,304,477	132,768,752	(52,491)	177,483,234
65 Wakulla	6,951	814,259	26,516,362	5,881,960	(4,485)	20,629,917
66 Walton	0	1,316,976	38,268,146	34,442,224	(6,473)	3,819,449
67 Washington	9,902	550,685	18,810,373	4,649,674	(3,182)	14,157,517
68 Washington Special	0	16,259	1,190,141	0	(201)	1,189,940
69 FAMU Lab School	671	82,658	3,120,033	0	(528)	3,119,505
70 FAU - Palm Beach	196	169,605	5,335,492	0	(902)	5,334,590
71 FAU - St. Lucie	0	248,244	7,429,605	0	(1,257)	7,428,348
72 FSU Lab - Broward	0	124,164	3,817,084	0	(646)	3,816,438
73 FSU Lab - Leon	0	278,476	9,236,387	0	(1,562)	9,234,825
74 UF Lab School	1,923	190,563	6,713,855	0	(1,136)	6,712,719
75 Virtual School	27,970,780	6,797,534	212,483,312	0	(35,943)	212,447,369
Total	31,831,458	480,000,000	14,198,065,059	6,842,042,805	(2,401,722)	7,353,620,532

2013-14 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 Allocation	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	81,986,261	1,580,918	29,334,006	112,901,185	61,085,418	8,917,231	70,002,649	182,903,834
2 Baker	22,159,401	452,300	5,141,951	27,753,652	4,108,484	601,516	4,710,000	32,463,652
3 Bay	61,189,767	774,622	28,819,032	90,783,421	71,486,675	10,726,586	82,213,261	172,996,682
4 Bradford	13,015,042	74,573	3,361,141	16,450,756	4,591,799	641,874	5,233,673	21,684,429
5 Brevard	228,789,908	4,725,579	79,068,139	312,583,626	147,507,223	20,627,295	168,134,518	480,718,144
6 Broward	635,944,462	15,055,108	295,427,509	946,427,079	698,305,709	101,998,178	800,303,887	1,746,730,966
7 Calhoun	10,864,535	60,820	2,325,684	13,251,039	2,140,192	310,847	2,451,039	15,702,078
8 Charlotte	14,793,702	981,157	16,984,950	32,759,809	66,264,310	9,466,330	75,730,640	108,490,449
9 Citrus	22,740,153	865,609	15,376,049	38,981,811	52,873,413	7,808,354	60,681,767	99,663,578
10 Clay	141,744,947	2,318,989	37,784,810	181,848,746	44,955,175	6,601,192	51,556,367	233,405,113
11 Collier	23,110,206	2,472,868	49,754,376	75,337,450	208,402,118	45,354,898	253,757,016	329,094,466
12 Columbia	42,139,011	279,282	10,690,829	53,109,122	12,162,885	1,839,062	14,001,947	67,111,069
13 Miami-Dade	750,727,099	19,667,444	394,930,666	1,165,325,209	1,078,952,472	133,604,258	1,212,556,730	2,377,881,939
14 DeSoto	19,416,824	102,865	5,194,916	24,714,605	24,714,605	1,026,170	7,827,974	32,542,579
15 Dixie	9,063,411	94,411	2,165,835	11,323,657	2,495,957	363,225	2,859,182	14,182,839
16 Duval	421,522,096	5,613,515	145,649,664	572,785,275	250,225,069	37,411,224	287,636,293	860,421,568
17 Escambia	132,432,736	751,448	43,630,289	176,814,473	77,128,462	10,866,847	87,995,309	264,809,782
18 Flagler	31,471,039	853,316	13,370,037	45,694,392	34,808,942	5,012,917	39,821,859	85,516,251
19 Franklin	580,022	29,106	1,140,786	1,749,914	5,234,189	1,231,574	6,465,763	8,215,677
20 Gadsden	22,627,044	214,841	5,845,979	28,687,864	7,539,669	1,063,487	8,603,152	37,291,016
21 Gilchrist	11,671,512	167,913	2,723,845	14,563,270	3,335,694	460,096	3,795,790	18,359,060
22 Glades	5,880,918	6,997	1,659,598	7,547,513	2,629,928	414,931	3,044,859	10,592,372
23 Gulf	3,374,528	98,138	1,961,846	5,434,512	6,554,149	1,007,295	7,561,444	12,995,956
24 Hamilton	4,479,668	29,761	1,664,926	6,174,355	4,191,343	570,645	4,761,988	10,936,343
25 Hardee	19,590,152	0	5,599,268	25,189,420	7,633,493	1,112,165	8,745,658	33,935,078
26 Hendry	28,844,738	48,696	7,405,165	36,298,599	8,416,613	1,272,615	9,689,228	45,987,827
27 Hernando	77,192,427	785,735	23,571,955	101,550,117	37,446,911	5,729,247	43,176,158	144,726,275
28 Highlands	38,913,628	552,645	12,717,458	52,183,731	23,154,924	3,452,239	26,607,163	78,790,894
29 Hillsborough	689,793,944	8,793,936	223,747,180	922,335,060	363,422,555	50,062,628	413,485,183	1,335,820,243
30 Holmes	16,043,593	89,505	3,256,708	19,389,806	2,296,204	334,481	2,630,685	22,020,491
31 Indian River	21,860,917	1,102,670	19,661,293	42,624,880	69,189,778	9,841,026	79,030,804	121,655,684
32 Jackson	28,945,935	369,822	6,949,575	36,265,332	7,988,531	1,139,912	9,128,443	45,393,775
33 Jefferson	2,754,431	0	1,022,884	3,777,315	3,130,205	436,014	3,566,219	7,343,534
34 Lafayette	5,221,354	0	1,195,944	6,417,298	1,292,926	185,234	1,478,160	7,895,458
35 Lake	127,950,754	1,796,167	43,845,760	173,592,681	77,881,953	11,835,778	89,717,731	263,310,412
36 Lee	159,631,752	3,913,096	97,953,226	261,498,074	303,913,648	42,674,565	346,588,213	608,086,287
37 Leon	103,459,909	2,017,602	35,829,468	141,306,979	71,026,262	10,421,272	81,447,534	222,754,513
38 Levy	23,720,669	189,740	5,919,374	29,829,783	8,345,349	1,230,499	9,575,848	39,405,631
39 Liberty	7,612,162	29,486	1,328,607	8,970,255	1,125,898	158,870	1,284,768	10,255,023
40 Madison	11,160,934	100,099	2,501,064	13,762,097	3,353,612	485,485	3,839,097	17,601,194
41 Manatee	106,747,959	2,095,390	51,791,165	160,634,514	132,013,393	18,592,735	150,606,128	311,240,642
42 Marion	140,862,032	1,235,050	43,751,752	185,848,834	75,052,429	11,081,567	86,133,996	271,982,830
43 Martin	9,751,575	1,376,338	20,656,257	31,784,170	87,893,203	13,080,803	100,974,006	132,758,176
44 Monroe	4,227,737	518,154	9,234,543	13,980,434	38,066,828	14,730,464	52,797,292	66,777,726
45 Nassau	24,479,569	872,866	11,933,029	37,285,464	33,179,017	4,803,156	37,982,173	75,267,637
46 Okaloosa	80,463,795	2,344,974	32,433,963	115,242,732	75,562,945	10,658,322	86,221,267	201,463,999
47 Okeechobee	27,373,462	0	6,749,364	34,122,826	7,865,072	1,128,106	8,993,178	43,116,004
48 Orange	517,976,898	9,233,298	211,903,039	739,113,235	437,064,571	64,216,126	501,280,697	1,240,393,932
49 Osceola	204,490,329	2,416,244	63,192,543	270,099,116	92,562,822	13,160,424	105,723,246	375,822,362
50 Palm Beach	269,289,552	10,436,226	206,648,148	486,373,926	675,691,187	93,446,654	769,137,841	1,255,511,767
51 Pasco	255,489,764	2,840,107	73,407,360	331,737,231	104,898,107	15,357,953	120,256,060	451,993,291
52 Pinellas	215,593,891	4,979,132	113,047,822	333,620,845	310,287,586	43,742,012	354,029,598	687,650,443
53 Polk	371,653,410	2,809,632	105,573,324	480,036,366	134,748,693	19,035,321	153,784,014	633,820,380
54 Putnam	40,111,342	272,427	11,533,135	51,916,904	17,349,620	2,543,613	19,893,233	71,810,137
55 St. Johns	70,395,718	2,016,898	35,099,133	107,511,749	96,095,769	13,572,439	109,668,208	217,179,957
56 St. Lucie	125,081,832	1,087,924	41,989,770	168,159,526	79,026,457	11,801,116	90,827,573	258,987,099
57 Santa Rosa	86,295,565	1,422,252	26,272,915	113,990,732	44,370,932	5,935,168	50,306,100	164,296,832
58 Sarasota	21,899,371	3,103,125	45,852,447	70,854,943	197,505,579	31,359,408	228,864,987	299,719,930
59 Seminole	196,531,044	4,185,563	68,659,159	269,375,766	131,423,148	19,294,311	150,717,459	420,093,225
60 Sumter	3,898,715	398,654	8,580,041	12,877,410	35,148,187	6,099,964	41,248,151	54,125,561
61 Suwannee	21,992,034	4,851	6,009,983	28,006,868	7,659,440	1,150,685	8,810,125	36,816,993
62 Taylor	8,066,465	0	2,810,431	10,876,896	6,163,402	919,287	7,082,689	17,959,585
63 Union	11,153,031	201,862	2,277,477	13,632,370	1,271,871	179,739	1,451,610	15,083,980
64 Volusia	177,483,234	2,264,763	64,769,411	244,517,408	132,768,752	19,491,860	152,260,612	396,778,020
65 Wakulla	20,629,917	387,275	5,239,333	26,256,525	5,881,960	840,601	6,722,561	32,979,086
66 Walton	3,819,449	416,400	8,431,973	12,667,822	34,442,224	8,544,870	42,987,094	55,654,916
67 Washington	14,157,517	75,227	3,507,843	17,740,587	4,649,674	657,459	5,307,133	23,047,720
68 Washington Special	1,189,940	0	0	1,189,940	0	0	0	1,189,940
69 FAMU Lab School	3,119,505	0	530,135	3,649,640	0	0	0	3,649,640
70 FAU - Palm Beach	5,334,590	66,772	1,037,569	6,438,931	0	0	0	6,438,931
71 FAU - St. Lucie	7,428,348	132,171	1,656,720	9,217,239	0	0	0	9,217,239
72 FSU Lab - Broward	3,816,438	63,343	885,959	4,765,740	0	0	0	4,765,740
73 FSU Lab - Leon	9,234,825	158,240	1,666,890	11,059,955	0	0	0	11,059,955
74 UF Lab	6,712,719	106,940	1,121,739	7,941,398	0	0	0	7,941,398
75 Virtual School	212,447,369	0	0	212,447,369	0	0	0	212,447,369
State	7,353,620,532	134,582,877	2,974,766,164	10,462,969,573	6,842,042,805	993,722,225	7,835,765,030	18,298,734,603

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