

2015-16

FUNDING FOR FLORIDA SCHOOL

DISTRICTS



STATISTICAL REPORT

The Funding for Florida School Districts Statistical Report is a description of the state program for financing public schools in Florida. The report was prepared by the Office of Funding and Financial Reporting in the Bureau of School Business Services, Florida Department of Education. For additional information, call 850-245-0405.

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OVERVIEW OF SCHOOL DISTRICT FUNDING

Article IX, section 1 of the Florida Constitution establishes the State of Florida's commitment to funding grades 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 pages 18 and 19.

Scholarship payments for education provided by private schools are available pursuant to the provisions of three 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) Personal Learning Scholarship Account (PLSA) – The PLSA is a program designed to provide the option for a parent to better meet the individual educational needs of his or her child with a disability. The scholarship provides eligible students funds that can be used to purchase approved services or products, including tuition or fees associated with enrollment in an eligible private school, eligible postsecondary educational institution, a private tutoring program, a virtual program offered by a department-approved private online provider, the Florida Virtual School as a private paying student or an approved online course. Attending a public school in the prior-year is not a requirement to receive a PLSA.
- (3) 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 \$447 million in tax credits for participating corporations is authorized for 2015-16. 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 2013-14 received 41.71 percent of their financial support from state sources, 45.93 percent from local sources (including the Required Local Effort portion of the FEFP) and 12.36 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 2015-16 FEFP total \$7,758,617,374. Included in this total is \$7,488,209,041 from the General Revenue Fund, \$219,369,431 from the Educational Enhancement Trust Fund and \$51,038,902 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, \$3,040,910,760 is provided in the class size reduction allocation for operations. Included in this amount is \$2,850,973,306 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 Lottery and School Recognition Program. Lottery proceeds were also used to fund the \$155,820,162 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$151,262,548 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$79,157,830 for school district workforce education, as defined in section 1004.02(25), 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 (PECO) funds, as provided by legislative appropriation.

Minor state funding sources include the “race track funds,” which are collected by the Florida Department of Revenue and divided equally among Florida counties, in accordance with Article VII, section 7 of the Florida Constitution. The allocation of these funds is to the counties, which may share the funds with school districts. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with section 589.08, 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 \$7,605,422,572 as adjusted required local effort for 2015-16. 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 2015 tax roll provided by the Florida Department of Revenue, the Commissioner certified the required millage of each district on July 14, 2015. The state average millage was set at 4.984 and certifications for the 67 school districts varied from 5.132 mills (Gulf) to 1.802 mills (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of seven districts. The districts and their adjusted millage rates were: Collier (3.229), Franklin (3.551), Martin (4.848), Monroe (1.802), Sarasota (4.504), Sumter (3.791) and Walton (2.707).

In accordance with section 1011.62(4)(e), F.S., the Florida Department of Education is required to calculate the Prior Period Funding Adjustment Millage (PPFAM), 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, or if a prior year's final taxable value has not been certified for the 2015 tax levy. 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 2015-16 at 0.748 mills, pursuant to section 1011.71(1), F.S. If the revenue from 1.5 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board or to meet other critical district fixed capital outlay needs, the board may levy an additional 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations, pursuant to section 1011.73(3), F.S.
- (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.
- **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, computers, 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, including electronic hardware and other hardware devices necessary for gaining access to or enhancing the use of electronic content and resources or to facilitate the access to and the use of a school district’s digital classroom plan pursuant to section 1011.62, F.S.

In addition, section 1011.71(5), F.S., authorizes school boards to expend up to \$100 per unweighted FTE 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), 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), 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 200.001(3)(e), F.S.; Article VII, section 12 of the Florida Constitution	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 2015-16, the contribution for the discretionary operating millage is \$16,215,809 (2015-16 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 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.

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 2015-232, Laws of Florida (L.O.F.) (2015-16 General Appropriations Act); chapter 2015-222, L.O.F.

2015-16 FEFP APPROPRIATION \$10,934,111,011

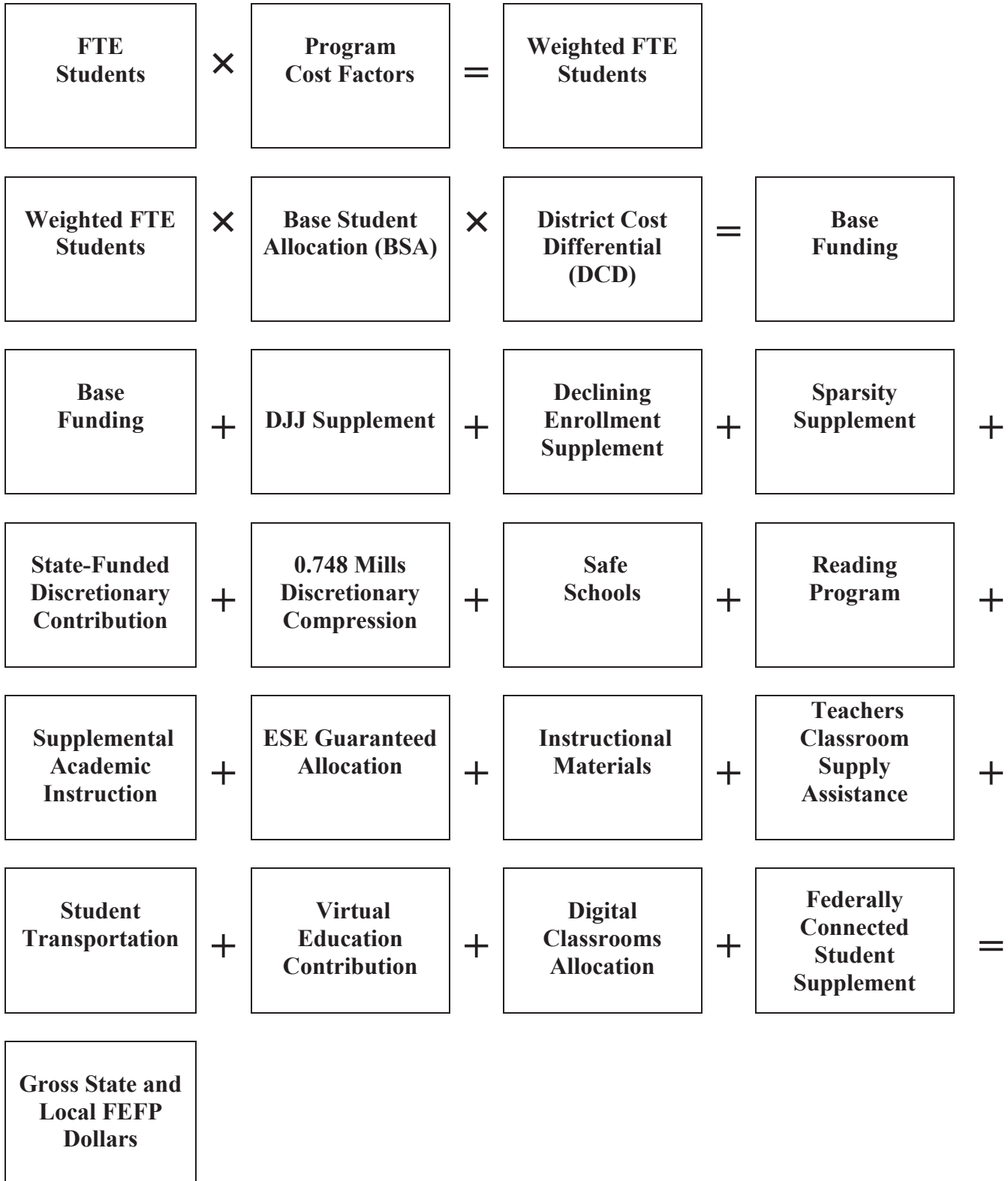
REQUIREMENTS FOR PARTICIPATION

Each district participating in the state appropriations for the 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 dollars. 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:

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

Categorical program funds, which include Florida School Recognition, District Discretionary Lottery and Class Size Reduction funds, and any special allocations are added to the Net State FEFP Allocation to obtain the Total State Funding.

The following sections describe each component of the funding formula.

The last section of this document presents the 2015-16 FEFP Second Calculation Funding Summary as an example of the FEFP calculation.

FTE Students

An FTE student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. 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 FTE 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 FTE student membership 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 for students in all programs, please see the 2015-16 FTE General Instructions manual available at <http://www.fldoe.org/fefp> under "FTE Information."

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 FTE students.

Section 1007.271(21)(n), F.S., requires school districts to pay public postsecondary institutions the standard tuition rate per credit hour when dual enrollment course instruction takes place on a postsecondary institution's campus and the course is taken during the fall or spring term. When dual enrollment course instruction is provided at a high school site by postsecondary institution faculty, school districts must reimburse postsecondary institutions the proportion of salary and benefits used to provide the instruction.

School districts are not responsible for any costs to postsecondary institutions for dual enrollment courses that are offered by postsecondary institutions but provided on high school sites by school district faculty.

Subject to annual appropriation by the Florida Legislature, public postsecondary institutions shall receive an amount of funding equivalent to the standard tuition rate per credit hour for each dual enrollment course taken

by a student during the summer term. The Florida Legislature did not appropriate funds for this purpose in 2015-16.

Students in grades K-12 who are enrolled for more than six semesters in exploratory courses designed to give students initial exposure to a broad range of occupations to assist them in preparing their academic and occupational plans and practical arts courses as defined in section 1003.01(4)(a), F.S., shall not be counted as FTE 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 Program 300 weighted funding.

Rule 6A-1.0451(4), Florida Administrative Code (FAC), provides that, during the year, at least four FTE 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 FTE student membership surveys shall not exceed nine in a fiscal year. The Commissioner has established four FTE student enrollment surveys for the 2015-16 school year and these surveys are scheduled for July 6-10, 2015; October 12-16, 2015; February 8-12, 2016; and June 13-17, 2016.

The Commissioner has the authority to establish for any school district or school an alternate period for an FTE 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 FTE 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 rule 6A-1.0451, FAC, district school boards are required to request alternate FTE surveys for Florida 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 the Florida Administrative Code.

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.

FTE Recalibration and the Common Student Identifier

All FTE student enrollment is capped at 1.0 FTE per student for the year except FTE reported by DJJ students beyond the 180-day school year. School districts report all FTE student enrollment and the department combines all FTE student enrollment reported for the student by all school districts, including the FLVS. The department then recalibrates all reported FTE student enrollment for each student to 1.0 FTE if the total reported FTE exceeds 1.0.

When a student is served by multiple school districts or moves from one district to another, that student should retain the same student identifier in every school district.

The process for calculating FTE within a single survey has the following provisions:

1. If a student identifier is reported by more than one school district, then all reported FTE is gathered, recalibrated and funded.

2. If a student identifier is reported by only one school district, and there is no student record with similar demographics, then the FTE is recalibrated and funded only to the reporting school district.
3. If a student identifier is reported by only one school district, and there is a student record with similar or matching demographics reported by another school district, and at least one of the school districts reported less than 0.2 FTE, then all reported FTE is gathered, recalibrated and funded.
4. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and the student identifiers do not have entry codes during survey week, then the FTE will be recalibrated and funded separately.
5. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and at least one of the student identifiers has an entry code during survey week, then all reported FTE is gathered, recalibrated and funded.

The process for calculating FTE across multiple 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 FTE and funded.

For more detailed information regarding FTE recalibration and the common student identifier, please see the 2015-16 FTE General Instructions manual available at <http://www.fldoe.org/fefp> under “FTE Information.”

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 minimize the 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 2015-16 are as follows:

	<u>2015-16</u>
	<u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2 and 3	1.115
102 – Grades 4, 5, 6, 7 and 8	1.000
103 – Grades 9, 10, 11 and 12	1.005
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.115
112 – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
113 – Grades 9, 10, 11 and 12 with ESE Services	1.005
254 – Support Level 4	3.613
255 – Support Level 5	5.258
(3) 130 – English for Speakers of Other Languages	1.180

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

PK-12 courses offered beyond the regular 180-day school year, including intersessions, except Florida Department of Juvenile Justice programs, Juveniles Incompetent to Proceed programs, and Florida Virtual School courses, are not funded through the FEFP. The FTE for intersession and summer school courses is reported even though the FTE does not earn FEFP funds.

For the purpose of course completion and credit recovery pursuant to sections 1002.45 and 1003.498, F.S., virtual instruction programs and virtual charter schools may operate beyond the regular 180-day school year, in accordance with section 1011.61(1)(c)2., F.S., and may report FTE for funding through the FEFP. For more detailed reporting instructions, please refer to Appendix E of the 2015-16 FTE General Instructions manual available at <http://www.fldoe.org/fefp> under “FTE Information.”

Weighted FTE Cap

Program Group 2 has an enrollment ceiling (cap) that is established based on each district’s estimates 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, Group 2 FTE in excess of the cap receive a program cost factor of 1.0. A statewide cap of 337,954 weighted FTE was set for Group 2 for the 2015-16 fiscal year.

Additional Weighted FTE

All FTE provided in this section is in addition to the recalibrated FTE calculation mentioned on page 11.

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 (AP) classes who earns a score of three or higher on each College Board Advanced Placement 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), (n) and (o) 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 unless 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,” in which case the maximum bonus shall be \$3,000. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses 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 \$250 for those teachers who teach half-credit courses and \$500 for those teachers who teach full-credit courses and the total award may not exceed \$2,000 in any given school year.
- (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 unless 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,” in which case

the maximum bonus shall be \$3,000. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses 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.

Career and Professional Education Act (CAPE)

Pursuant to section 1011.62(1)(o), F.S., an additional value of 0.025 FTE student membership shall be calculated for CAPE Digital Tool certificates earned by students in elementary and middle school grades. A value of 0.1 or 0.2 FTE student membership shall be calculated for each student who completes a career-themed course as defined in section 1003.493(1)(b), F.S., or courses with embedded CAPE industry certifications and who is issued an industry certification identified annually on the CAPE Industry Certification Funding List approved in accordance with the Florida Administrative Code. A value of 0.2 FTE student membership shall be calculated for each student who is issued a CAPE Industry Certification that has a statewide articulation agreement for college credit approved by the State Board of Education. For CAPE industry certifications that do not articulate for college credit, the Florida Department of Education shall assign an FTE value of 0.1 for each certification. A value of 0.3 FTE student membership shall be calculated for student completion of the courses and the embedded certifications identified on the CAPE Industry Certification Funding List and approved by the Commissioner pursuant to sections 1003.4203(5)(a) and 1008.44, F.S. A value of 0.5 FTE student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 15 to 29 college credit hours, and 1.0 FTE student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 30 or more college credit hours pursuant to CAPE Acceleration Industry Certifications approved by the Commissioner pursuant to sections 1003.4203(5)(b) and 1008.44, F.S.

Middle grades students who earn additional FTE membership for a CAPE Digital Tool certificate may not use the previously funded examination to satisfy the requirements for earning an industry certification. Additional FTE membership for an elementary or middle grades student shall not exceed 0.1 FTE for certificates or certifications earned within the same fiscal year. The State Board of Education shall include the assigned values on the CAPE Industry Certification Funding List, in accordance with the Florida Administrative Code. Such value shall be added to the total FTE student membership for grades 6 through 12 in the subsequent year for courses that were not provided through dual enrollment. Industry certifications earned through dual enrollment must be reported and funded pursuant to section 1011.80, F.S.

Section 1011.62(1)(o), F.S., provides for the following teacher bonuses from the industry certification additional FTE student calculation:

- \$25 for each student taught by a teacher who provided instruction in a course that led to the attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.1 FTE.
- \$50 for each student taught by a teacher who provided instruction in a course that led to the attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.2, 0.3, 0.5 or 1.0 FTE.

Bonuses awarded pursuant to this paragraph shall be provided to teachers who are employed by the school district in the year in which the additional FTE student membership calculation is included in the calculation. Any bonus awarded to a teacher under this paragraph may not exceed \$2,000 in any given school year and is in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.

Early High School Graduation

Section 1011.62(1)(p), F.S., authorizes the addition of 0.25 FTE to each district's total FTE for each student who earns 24 credits and graduates one semester in advance of the student's cohort pursuant to section 1003.4281, F.S., and an additional 0.50 FTE for each student who earns 24 credits and graduates one year or more in advance of the student's cohort pursuant to section 1003.4281, F.S.

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 2015-16 fiscal year, the base student allocation is \$4,154.45.

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 2015-16:

Alachua	0.9804	Liberty	0.9392
Baker	0.9764	Madison	0.9246
Bay	0.9659	Manatee	1.0053
Bradford	0.9719	Marion	0.9571
Brevard	1.0009	Martin	1.0072
Broward	1.0254	Monroe	1.0166
Calhoun	0.9322	Nassau	0.9896
Charlotte	0.9858	Okaloosa	0.9881
Citrus	0.9520	Okeechobee	0.9702
Clay	0.9928	Orange	1.0004
Collier	1.0246	Osceola	0.9850
Columbia	0.9554	Palm Beach	1.0319
Miami-Dade	1.0166	Pasco	0.9885
DeSoto	0.9762	Pinellas	1.0051
Dixie	0.9375	Polk	0.9795
Duval	1.0117	Putnam	0.9626
Escambia	0.9722	St. Johns	0.9864
Flagler	0.9532	St. Lucie	0.9955
Franklin	0.9224	Santa Rosa	0.9630
Gadsden	0.9470	Sarasota	1.0123
Gilchrist	0.9546	Seminole	0.9926
Glades	0.9707	Sumter	0.9608
Gulf	0.9411	Suwannee	0.9321
Hamilton	0.9317	Taylor	0.9267
Hardee	0.9681	Union	0.9633
Hendry	0.9783	Volusia	0.9701
Hernando	0.9727	Wakulla	0.9548
Highlands	0.9522	Walton	0.9677
Hillsborough	1.0080	Washington	0.9377
Holmes	0.9360	Wash. Special	0.9377
Indian River	0.9978	FAMU	0.9630
Jackson	0.9296	FAU – Palm Beach	1.0319
Jefferson	0.9409	FAU – St. Lucie	0.9955
Lafayette	0.9261	FSU – Broward	1.0254
Lake	0.9727	FSU – Leon	0.9630

Lee	1.0114	UF	0.9804
Leon	0.9630	Florida Virtual School	1.0000
Levy	0.9533		

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.

Florida Department of Juvenile Justice (DJJ) Supplement

The total K-12 weighted FTE 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. For districts with FTE student memberships between 20,000 and 24,000, the number of high school centers is reduced to four. The number of high school centers is reduced to three for districts with fewer than 20,000 FTE students. By General Appropriations Act proviso, participation is limited to districts of 24,000 or fewer FTE students. There are four adjustments to the initial sparsity computation, including a wealth adjustment. This supplement is limited to \$52,800,000 statewide for the 2015-16 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 FTE student membership of the state; and multiplying this quotient by the FTE student 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 student that is less than the state average amount per unweighted FTE student, 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 student that is less than the state average amount per unweighted FTE student 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 2015-16 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; (8) school resource officers; and (9) detection dogs. 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 are provided for a K-12 comprehensive, district-wide system of research-based reading instruction for the 2015-16 fiscal year. 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 300 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 300 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 FEFP formula provides funding of \$648,910,576 for the 2015-16 fiscal year. From these funds, at least \$75,000,000, 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 300 lowest performing elementary schools based on the statewide, standardized English Language Arts 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 300 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, which shall be submitted to the Speaker of the House, President of the Senate and Governor by September 30, 2016. 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 \$959,182,058 for the 2015-16 fiscal year are not recalculated during the year. School districts that have provided education services in 2014-15 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 \$225,830,113 are provided to purchase instructional materials. This includes \$165,000,000 to purchase instructional content, as well as electronic devices and technology equipment and infrastructure. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$11,925,049 for library media materials, \$3,259,514 for science lab materials and supplies, \$10,109,552 for dual enrollment instructional materials and \$3,048,661 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 grades 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 2015-16. 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, \$429,530,450 was appropriated for Student Transportation in 2015-16. 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.

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 \$5,230 per FTE student.

Digital Classrooms Allocation

Funds in the amount of \$60,000,000 are provided to school districts to support school and district efforts and strategies to improve outcomes related to student performance by integrating technology in classroom teaching and learning. The amount of \$250,000 shall be allocated to each district and the remaining balance shall be allocated based on each school district's share of the total grades K-12 unweighted FTE student enrollment. Pursuant to section 1011.62(12), F.S., each district school board must adopt a district digital classrooms plan that meets the unique needs of students, schools and personnel, and submit the plan for approval to the Florida Department of Education. This plan must be within the general parameters established in the Florida digital classrooms plan pursuant to section 1001.20, F.S., and the funds must be used to support the implementation of these plans. Plans must be submitted to the department by October 1, 2015.

Federally Connected Student Supplement

The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property, and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in section 1011.62(13), F.S. The total number of qualifying federally connected students is multiplied by a percentage of the base student allocation as determined annually in the FEFP Conference Report. The total number of students with disabilities is multiplied by an additional percentage of the base student allocation. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the capital outlay millage authorized and levied under section 1011.71(2), F.S. The total allocation for the Federally Connected Student Supplement for 2015-16 is \$12,404,401.

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 2015-16 was set in the Second Calculation at \$7,605,790,301. Using the certified 2015 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 multiplied by 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 4.984 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 Florida 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 could 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 for the school to be in full compliance by the next October student survey.

For 2015-16, the class size reduction appropriation is \$3,040,910,760 for operations. These funds are used by districts primarily to hire teachers to meet class size requirements. The class size reduction allocation factors for the 2015-16 fiscal year for the operating categorical program are as follows: \$1,313.27 (grades PreK-3), \$895.79 (grades 4-8) and \$897.95 (grades 9-12) per weighted FTE student.

District Discretionary Lottery and Florida School Recognition Program Funds

An amount of \$134,582,877 was appropriated for school recognition funds and district discretionary lottery funds for the 2015-16 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 2015-16 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 Florida 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 council, 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, an SAC 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 SAC's priorities, then the funds are prorated to the SACs. Also, see sections 24.121(5)(c) and 1001.452, F.S., relative to SACs 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 SAC 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 counts. 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 counts and estimated June FTE. 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 counts. 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 2015-16 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 improvements.

Survey-Recommended Needs

Each year, Florida public school districts complete a Five-Year District Facilities Work Plan 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 the PECO 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.

Specific Appropriation 19, chapter 2015-232, L.O.F. (2015-16 General Appropriations Act)

2015-16 Appropriation

\$5,080,837 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(1)(b) and 1013.64(1), F.S.

Specific Appropriation 18, chapter 2015-232, L.O.F. (2015-16 General Appropriations Act)

2015-16 Appropriation

\$50,000,000 appropriated to charter schools.

\$50,000,000 appropriated to public schools.

Special Facilities

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The proposed projects must be deemed a critical need and must be recommended for funding by the Special Facilities Construction Committee, consisting of representatives from the 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.

Specific Appropriation 22, chapter 2015-232, L.O.F. (2015-16 General Appropriations Act)

2015-16 Appropriation

\$80,920,163 appropriated for the following projects:

\$7,870,913	Glades County School District (third of three years)
\$9,226,362	Washington County School District (second of three years)
\$9,288,408	Madison County School District (second of two years)
\$11,471,709	Levy County School District (second of three years)
\$8,419,842	Calhoun County School District (second of three years)
\$18,733,115	Holmes County School District (second of three years)
\$13,741,360	Dixie County School District (second of three years)
\$2,168,454	Hamilton County School District (first of three years)

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.

Specific Appropriation 24, chapter 2015-232, L.O.F. (2015-16 General Appropriations Act)

2015-16 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 Fund 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 and apprenticeship programs. Please note that state funds can no longer be spent on continuing workforce education programs.

Distributing State Dollars

The distribution of funds for 2015-16 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(17), 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, 116 and 118, chapter 2015-232, L.O.F. (2015-16 General Appropriations Act); section 1011.80, F.S.

2015-16 Appropriations

\$365,044,488	Workforce Development Funds
\$4,500,000	Performance-Based Incentive Funds

Funds in Specific Appropriation 120 shall be provided by the Florida Department of Education to district workforce education programs for students who earn industry certifications during the 2015-16 fiscal year. Funding shall be based on students who earn industry certifications in the following occupational areas: health, science (including surgical technology, orthopedic technology, dental assisting technology, practical nursing, medical coder/biller, medical assisting, certified nursing assistant, emergency medical technician and paramedic, clinical lab technician, EKG technician, pharmacy technician and clinical hemodialysis technician); automotive service technology; auto collision repair and refinishing; medium/heavy-duty truck technician; cyber-security; cloud virtualization; network support services; computer programming; computer-aided drafting; advanced manufacturing; electrician; plumbing; law enforcement, corrections officer; public safety telecommunicator; and welding; or, industry certifications for Federal Aviation Administration airframe mechanics and power plant mechanics; and heating, ventilation and air conditioning technician. On June 1, 2016, if any funds remain, the balance shall be allocated for performance in adult general education programs based on student performance as measured by learning gains, placements and special populations served indexed to the proportional share of the funds available. These performance funds shall not be awarded for certifications earned for continuing workforce education programs. Industry certifications earned by students enrolled in the 2014-15 academic year who were eligible to be included in the funding allocation for the 2014-15 fiscal year and were not included in the final disbursement due to the early data reporting deadline may be reported by districts and included in the

Florida Department of Education’s allocation of funds for the 2015-16 fiscal year. School districts shall maintain documentation for student attainment of industry certifications that are eligible for performance funding. The Auditor General shall verify compliance with this requirement during scheduled operational audits of the school districts. If a district is unable to comply, the district shall refund the performance funding to the state.

Adult Fees

In accordance with sections 1009.22(c)-(d), F.S., the following schedule reflects current fees:

Workforce Education Program	Tuition Range Per Contact Hour*
<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

* There are 30 contact hours in one credit hour.

Adult General Education Block Tuition

Effective July 1, 2014, 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. 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 FTE enrollment.

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

Fee (Tuition) Statutes

The following statutory references pertain to workforce fees:

- section 1009.21, F.S., Determination of resident status for tuition purposes
- section 1009.22, F.S., Workforce education postsecondary student fees
- section 1009.25, F.S., Organize all fee exemptions for all sectors
- section 1009.26, F.S., Organizes all fee waivers for all sectors
- section 1009.27, F.S., Organizes references to fee deferrals for all sectors
- section 1011.80(10), F.S., Fee exemption for dually enrolled students

Standard Tuition for Career Certificate/Applied Technology Diploma Programs

Standard tuition shall be \$2.33 per contact hour for programs leading to a career certificate or an applied technology diploma. 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)(d), F.S.).

Residency for Tuition Purposes

Section 1009.22(3)(a), F.S., provides for the following:

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 section 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 students in career certificate and applied technology diploma programs, 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 data reporting system using the Adult Fee Status data 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. This fee may not be collected for adult general education programs (section 1009.22(3)(c), F.S.).

Capital Improvement Fee

School districts are permitted to collect a separate capital improvement fee for capital improvements, technology enhancements or equipping buildings, which 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. This fee may not be collected for adult general education programs (section 1009.22(3), F.S.).

Technology Fee

School districts are permitted to collect a separate technology fee in accordance with section 1009.22(7), F.S. According to the statute, "Each district school board and Florida College System institution 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. Revenues generated from the technology fee shall be used to enhance instructional technology resources for students and faculty and shall not be included in any award under the Florida Bright Futures Scholarship Program." This fee may not be collected for adult general education programs (section 1009.22(3)(c), F.S.).

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 FTE students. District school boards and Florida College System institution boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Florida College System institution boards of trustees and district school boards are not authorized to charge students enrolled in workforce development programs any fee that is not specifically authorized by statute. In addition to tuition, out-of-state, financial aid, capital improvement, and technology fees, as authorized in this section, Florida College System institution boards of trustees and district school boards are authorized to establish fee schedules for the following user fees and fines: laboratory fees; parking fees and fines; library fees and fines; fees and fines relating to facilities and equipment use or damage; access or identification card fees; duplicating, photocopying, binding, or microfilming fees; standardized testing fees; diploma replacement fees; transcript fees; application fees; graduation fees; and late fees related to registration and payment. Such user fees and fines shall not exceed the cost of the services provided and shall only be charged to persons receiving the service.

Fee Exemptions

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

- A student enrolled in a dual enrollment or early admission program pursuant to section 1007.27, F.S., or 1007.271, 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 waive fees for any fee-nonexempt student. The total value of the fee waivers granted by the school district may not exceed the amount established annually in the General Appropriations Act. For 2015-16, waivers for fee-nonexempt students for programs funded through Workforce Development Education appropriations may not exceed 8 percent of the fee revenues that would otherwise be collected (chapter 2015-232, L.O.F.). The following waivers were added for school district adult programs for 2015:

Out-of-State Fee Waiver for Honorably Discharged Veterans

Each Florida College System institution board of trustees, each school board with a career center authorized under section 1001.44, F.S., and each board of directors for a charter technical career center authorized under section 1002.34, F.S., shall waive out-of-state fees for honorably discharged veterans of the United States Armed and Reserve Forces (Air Force, Army, Coast Guard, Marines, and Navy) and the National Guard (Army and Air) or any other student who is entitled to and uses educational assistance provided by the United States Department of Veterans Affairs who physically resides in Florida while enrolled as a degree- or certificate-seeking student. Tuition and fees charged to a student who qualifies for the out-of-state fee waiver under this subsection may not exceed the tuition and fees charged a resident student enrolled in the same program.

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 Florida Department of Education considers Applied Academics to be an adult education course. Students receiving this instruction must be charged the adult general education block tuition.

Certification by the Superintendent of Data Reporting for Enrollment and Performance

The following language was added to the proviso for the specific appropriations for Workforce Development Funds in the General Appropriations Act:

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

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 each district's 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 certain isolated students or for students with disabilities, when the need is documented on the student's Individual Education Plan (IEP). Adjustments to each district's share of state transportation funds are made for cost of living differences, the percentage 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 2015-232 (2015-16 General Appropriations Act).

Sections 1006.21-1006.27, F.S.

2015-16 Appropriation

\$429,530,450

Students Eligible for Transportation Funding

Students in membership in kindergarten through grade 12 and in Exceptional Student Education programs 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). Students in kindergarten through grade 12 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 IEP.
- (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(1)(d), 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 non-residential DJJ students and students with disabilities requiring extended school year services, as documented on their IEPs.

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

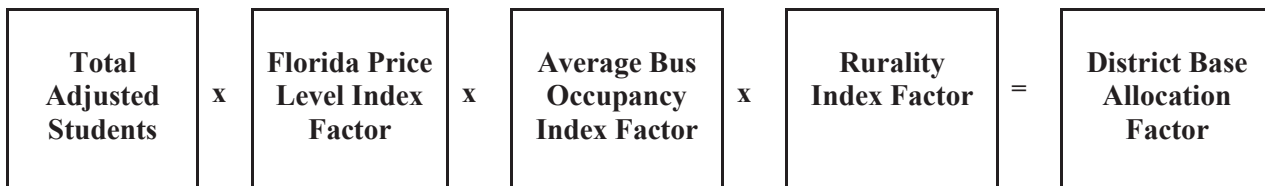
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



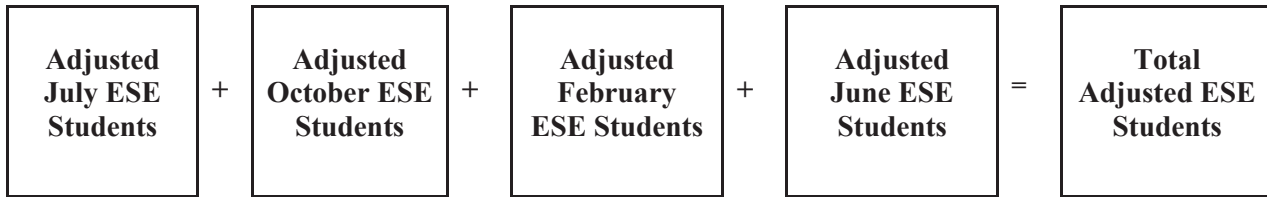
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



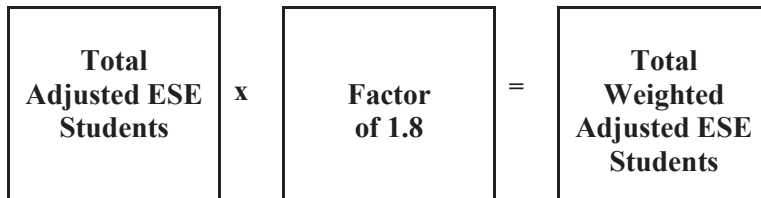
The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index, the district’s Average Bus Occupancy Index (ABO) and the district’s Rurality Index. Each factor is designed to affect the base allocation factor by no more or less than 10 percent.

District Exceptional Student Education Allocation Factor

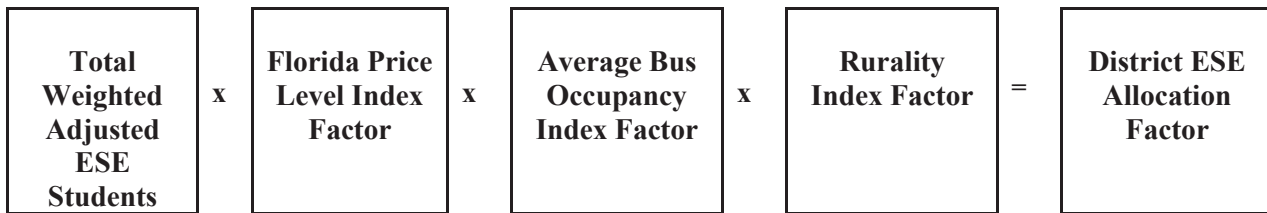
Exceptional Student Allocation



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.

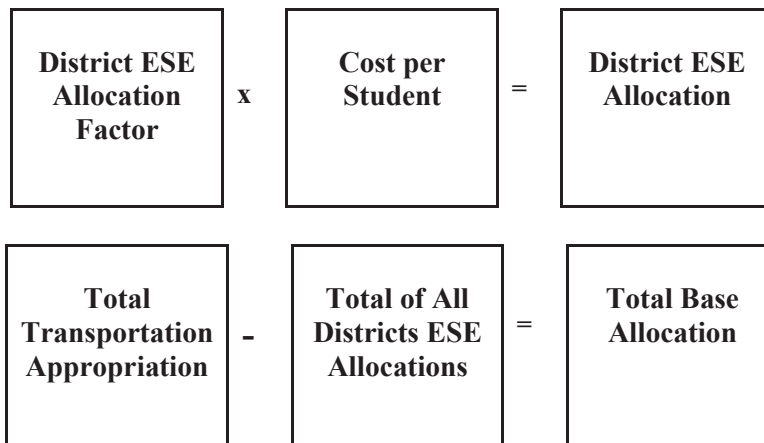


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

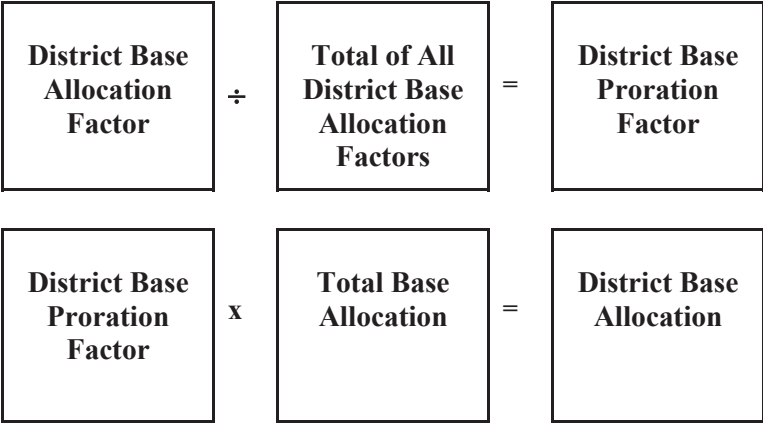


The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the district base allocation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

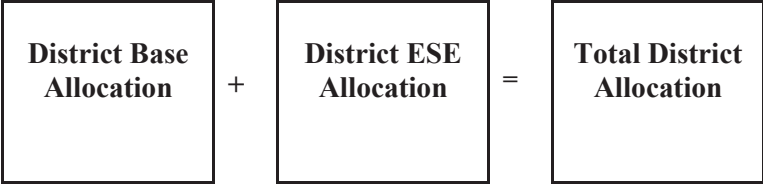
Using these major components, the amount of transportation dollars for each school district is calculated as follows:



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.

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; February, preceding year; and June, second preceding fiscal year.
- (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.

Upon request, districts are sent a detailed report of the input data and results.

2015-16 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2015-16	2015-16	\$4,154.45	District	Declining	State-Funded	0.748		
	Unweighted FTE	Funded Weighted FTE ¹	Times Funded Weighted FTE	Cost Differential	Enrollment Supplement	Discretionary Contribution	Mills Compression		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	28,141.28	30,469.82	126,585,344	0.9804	124,104,271	0	0	0	2,653,441
2 Baker	4,725.50	4,971.84	20,655,261	0.9764	20,167,797	71,307	751,973	0	1,415,145
3 Bay	27,433.32	30,679.45	127,456,241	0.9659	123,109,983	0	0	0	597,498
4 Bradford	2,926.12	3,120.29	12,963,089	0.9719	12,598,826	67,253	1,057,287	0	591,223
5 Brevard	72,405.21	79,323.83	329,546,886	1.0009	329,843,478	0	0	0	7,466,425
6 Broward	267,112.97	289,621.53	1,203,218,165	1.0254	1,233,779,906	0	0	0	0
7 Calhoun	2,166.08	2,339.07	9,717,549	0.9322	9,058,699	22,714	1,674,336	0	615,102
8 Charlotte	15,700.24	16,873.79	70,101,317	0.9858	69,105,878	70,312	0	0	0
9 Citrus	14,718.19	15,820.65	65,726,099	0.9520	62,571,246	0	2,173,412	0	0
10 Clay	35,593.97	38,508.92	159,983,383	0.9928	158,831,503	737	0	0	8,237,868
11 Collier	45,443.55	49,822.74	206,986,082	1.0246	212,077,940	0	0	0	0
12 Columbia	10,141.83	10,752.13	44,669,186	0.9554	42,676,940	0	1,346,688	0	2,500,468
13 Miami-Dade	352,000.00	382,446.20	1,588,853,616	1.0166	1,615,228,586	0	0	0	0
14 DeSoto	4,771.10	5,075.80	21,087,157	0.9762	20,585,283	20,728	749,848	0	1,019,441
15 Dixie	2,098.64	2,264.00	9,405,675	0.9375	8,817,820	0	1,069,040	0	536,224
16 Duval	129,225.38	139,648.86	580,164,206	1.0117	586,952,127	0	0	0	14,535,271
17 Escambia	40,043.58	43,400.67	180,305,913	0.9722	175,293,409	212,828	0	0	5,512,800
18 Flagler	12,608.97	13,310.29	55,296,934	0.9532	52,709,037	22,777	1,199,216	0	0
19 Franklin	1,209.73	1,297.00	5,388,322	0.9224	4,970,188	12,301	147,647	0	0
20 Gadsden	5,428.66	5,790.34	24,055,678	0.9470	22,780,727	95,834	2,137,488	0	1,279,481
21 Gilchrist	2,560.78	2,801.67	11,639,398	0.9546	11,110,969	0	1,845,959	0	631,104
22 Glades	1,629.87	1,755.08	7,291,392	0.9707	7,077,754	0	1,001,191	0	274,910
23 Gulf	1,783.54	1,933.79	8,033,834	0.9411	7,560,641	27,641	1,153,137	0	0
24 Hamilton	1,755.94	1,910.95	7,938,946	0.9317	7,396,716	0	1,035,747	0	215,823
25 Hardee	5,329.33	5,649.68	23,471,313	0.9681	22,722,578	0	605,824	0	1,155,079
26 Hendry	7,149.62	7,591.98	31,540,501	0.9783	30,856,072	0	1,964,760	0	1,717,339
27 Hernando	21,951.90	23,617.20	98,116,477	0.9727	95,437,897	15,672	2,283,366	0	3,442,058
28 Highlands	12,141.25	12,901.71	53,599,509	0.9522	51,037,452	10,456	2,712,910	0	1,764,366
29 Hillsborough	207,442.11	225,401.91	936,420,965	1.0080	943,912,333	0	0	0	31,823,694
30 Holmes	3,170.98	3,337.65	13,866,100	0.9360	12,778,670	6,922	2,415,771	0	1,017,060
31 Indian River	17,692.63	19,194.47	79,742,466	0.9978	79,567,033	0	0	0	0
32 Jackson	6,454.01	6,943.71	28,847,296	0.9296	26,816,446	39,125	3,211,266	0	1,619,505
33 Jefferson	828.30	871.21	3,619,398	0.9409	3,405,492	31,512	567,628	0	0
34 Lafayette	1,185.16	1,252.00	5,201,371	0.9261	4,816,990	7,842	858,405	0	317,587
35 Lake	41,977.20	45,339.63	188,361,226	0.9727	183,218,965	0	0	0	5,024,251
36 Lee	90,137.10	96,973.27	402,870,602	1.0114	407,463,327	0	0	0	0
37 Leon	33,683.14	36,777.81	152,791,573	0.9630	147,138,285	0	0	0	3,237,287
38 Levy	5,402.11	5,874.83	24,406,687	0.9533	23,266,895	0	3,126,860	0	1,068,213
39 Liberty	1,413.90	1,639.45	6,811,013	0.9392	6,396,903	0	1,021,770	0	442,607
40 Madison	2,539.58	2,690.16	11,176,135	0.9246	10,333,454	22,768	1,064,810	0	598,096
41 Manatee	47,700.46	51,353.21	213,344,343	1.0053	214,475,068	0	0	0	0
42 Marion	41,756.89	44,618.56	185,365,577	0.9571	177,413,394	0	0	0	6,132,417
43 Martin	18,822.10	20,705.06	86,018,137	1.0072	86,637,468	0	0	0	0
44 Monroe	8,039.73	8,655.99	35,960,878	1.0166	36,557,829	0	0	0	0
45 Nassau	11,112.17	11,797.78	49,013,287	0.9896	48,503,549	53,382	2,435,339	0	0
46 Okaloosa	30,071.59	32,841.17	136,436,999	0.9881	134,813,399	0	0	0	1,410,358
47 Okeechobee	6,336.13	6,673.08	27,722,977	0.9702	26,896,832	76,137	602,619	0	1,528,211
48 Orange	195,664.62	217,161.27	902,185,638	1.0004	902,546,512	0	0	0	3,883,943
49 Osceola	59,730.66	64,697.70	268,783,360	0.9850	264,751,610	0	0	0	10,644,601
50 Palm Beach	186,422.85	204,954.58	851,473,555	1.0319	878,635,561	0	0	0	0
51 Pasco	69,474.69	75,866.21	315,182,376	0.9885	311,557,779	0	0	0	13,092,505
52 Pinellas	102,073.87	110,648.91	459,685,364	1.0051	462,029,759	0	0	0	0
53 Polk	98,145.74	105,319.57	437,544,888	0.9795	428,575,218	0	0	0	21,085,631
54 Putnam	10,636.53	11,204.85	46,549,989	0.9626	44,809,019	56,516	2,936,052	0	1,991,584
55 St. Johns	36,511.72	39,625.79	164,623,363	0.9864	162,384,485	0	0	0	0
56 St. Lucie	39,065.31	41,367.55	171,859,418	0.9955	171,086,051	72,509	0	0	3,833,088
57 Santa Rosa	26,003.97	28,011.41	116,372,002	0.9630	112,066,238	0	0	0	4,847,660
58 Sarasota	42,542.13	47,031.87	195,391,552	1.0123	197,794,868	0	0	0	0
59 Seminole	66,769.69	71,971.15	299,000,544	0.9926	296,787,940	0	0	0	7,396,079
60 Sumter	8,476.27	8,937.14	37,128,901	0.9608	35,673,448	0	0	0	0
61 Suwannee	5,998.80	6,334.65	26,316,987	0.9321	24,530,064	0	2,083,627	0	1,410,978
62 Taylor	2,671.51	2,844.30	11,816,502	0.9267	10,950,352	80,056	1,067,834	0	158,901
63 Union	2,284.32	2,418.55	10,047,745	0.9633	9,678,993	0	1,060,601	0	805,268
64 Volusia	61,735.24	67,473.82	280,316,611	0.9701	271,935,144	0	0	0	4,772,751
65 Wakulla	5,073.80	5,399.41	22,431,579	0.9548	21,417,672	0	674,988	0	1,339,077
66 Walton	8,479.66	8,932.50	37,109,625	0.9677	35,910,984	0	0	0	0
67 Washington	3,268.51	3,481.83	14,465,089	0.9377	13,563,914	0	1,982,921	0	759,732
68 Washington Special	196.62	197.47	820,379	0.9377	769,269	0	0	0	0
69 FAMU Lab School	465.38	485.58	2,017,318	0.9630	1,942,677	0	360,132	156,424	44,728
70 FAU - Palm Beach	1,057.65	1,087.61	4,518,421	1.0319	4,662,559	0	581,564	672,983	0
71 FAU - St. Lucie	1,394.89	1,481.55	6,155,025	0.9955	6,127,327	5,276	0	466,047	136,867
72 FSU Lab - Broward	690.31	740.07	3,074,584	1.0254	3,152,678	0	0	305,614	0
73 FSU Lab - Leon	1,701.19	1,792.60	7,447,267	0.9630	7,171,718	0	993,485	571,804	163,501
74 UF Lab School	1,153.00	1,215.26	5,048,737	0.9804	4,949,782	0	844,499	389,645	108,716
75 Virtual School	32,022.92	32,671.56	135,732,362	1.0000	135,732,362	0	0	13,653,292	187,975
Total	2,773,673.69	3,009,994.99	12,504,873,684		12,514,270,038	1,102,605	52,800,000	16,215,809	187,043,937

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

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 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe	ESE	Supplemental	Reading	DJJ	Instructional	Transportation	Teachers
	Schools	Guaranteed	Academic	Allocation	Supplemental	Materials		Classroom
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	807,342	11,084,112	7,689,976	1,318,678	197,732	2,391,820	4,050,401	464,839
2 Baker	123,780	1,006,307	1,781,432	310,606	0	376,869	1,417,750	78,056
3 Bay	740,789	8,260,916	7,593,528	1,309,035	180,849	2,329,604	4,001,951	453,145
4 Bradford	109,082	1,198,275	934,941	237,195	0	237,959	658,316	48,334
5 Brevard	1,612,860	27,020,967	19,020,386	3,314,128	229,184	6,317,923	10,426,645	1,195,994
6 Broward	5,896,615	86,668,960	53,972,820	12,081,342	431,202	21,555,875	31,057,990	4,412,188
7 Calhoun	86,558	798,375	494,539	202,860	0	182,083	449,873	35,779
8 Charlotte	367,028	5,836,877	3,474,392	785,253	0	1,297,533	3,323,136	259,338
9 Citrus	339,684	6,444,830	3,272,532	721,874	125,680	1,156,344	3,650,356	243,116
10 Clay	596,304	10,894,904	9,437,324	1,655,495	61,740	2,886,369	6,817,066	587,943
11 Collier	746,926	19,976,564	8,891,674	2,171,929	174,331	3,865,402	7,047,065	70,639
12 Columbia	285,541	3,852,915	3,871,105	528,921	0	818,949	1,947,178	167,523
13 Miami-Dade	9,927,505	127,201,640	117,760,999	15,780,985	486,669	27,569,154	24,400,152	5,814,357
14 DeSoto	163,148	1,914,760	1,597,125	314,655	45,828	376,495	778,905	78,809
15 Dixie	106,336	521,356	469,392	200,523	0	181,818	598,050	34,665
16 Duval	3,490,477	44,075,330	29,198,296	5,807,806	451,036	10,314,702	19,231,069	2,134,552
17 Escambia	1,213,614	13,617,819	9,252,957	1,815,158	181,210	3,119,327	9,900,839	661,442
18 Flagler	276,026	5,478,502	2,747,311	626,221	0	1,001,745	2,769,713	208,276
19 Franklin	84,015	426,762	281,792	163,206	0	98,923	346,368	19,982
20 Gadsden	168,960	1,650,019	1,138,305	335,949	0	423,216	1,574,182	89,671
21 Gilchrist	94,349	951,327	577,388	222,765	0	231,519	476,657	42,299
22 Glades	84,242	540,807	299,275	183,647	0	127,072	299,461	26,922
23 Gulf	95,840	147,164	375,583	188,330	0	145,509	354,517	29,461
24 Hamilton	103,091	472,569	359,897	186,740	0	157,123	293,106	29,005
25 Hardee	144,582	1,736,903	1,168,803	335,385	0	430,974	1,168,401	88,030
26 Hendry	202,225	2,229,071	1,533,377	414,271	0	578,341	1,363,707	118,098
27 Hernando	486,473	8,491,233	5,118,155	1,040,645	0	1,738,256	4,729,747	362,603
28 Highlands	319,502	3,793,896	2,479,016	610,009	0	973,387	2,612,183	200,550
29 Hillsborough	3,460,538	75,432,151	40,210,908	9,269,937	584,470	16,484,535	33,904,137	3,426,541
30 Holmes	105,841	999,120	694,543	240,879	0	257,384	746,961	52,378
31 Indian River	403,501	4,812,368	3,584,647	886,715	0	1,405,429	3,717,364	292,248
32 Jackson	166,159	2,110,892	1,316,709	375,091	31,830	513,529	1,789,603	106,608
33 Jefferson	87,762	544,951	282,057	148,030	0	67,243	228,613	13,682
34 Lafayette	75,374	258,934	206,324	161,720	0	95,478	188,788	19,577
35 Lake	839,358	12,308,105	9,698,812	1,892,028	0	3,382,763	8,417,849	693,382
36 Lee	1,657,343	38,425,115	18,922,724	4,066,957	267,546	7,515,358	21,334,850	1,488,890
37 Leon	1,152,035	16,410,516	9,207,534	1,542,084	166,795	2,645,425	5,239,126	556,380
38 Levy	125,855	1,988,843	1,261,750	340,664	0	439,381	1,521,020	89,232
39 Liberty	76,070	468,304	288,301	177,043	291,654	112,940	326,324	23,355
40 Madison	114,104	1,161,826	685,942	215,223	131,806	205,876	587,301	41,949
41 Manatee	1,113,061	18,939,761	9,408,995	2,195,178	156,607	4,021,194	6,928,943	787,919
42 Marion	861,075	14,947,445	12,478,358	1,835,720	211,012	3,295,866	10,227,857	689,743
43 Martin	378,622	6,663,183	3,760,232	955,291	32,990	1,758,352	3,236,543	310,905
44 Monroe	307,760	2,972,635	1,801,189	469,572	5,098	615,720	1,187,923	132,801
45 Nassau	221,488	2,818,098	2,477,082	585,432	0	914,858	2,676,658	183,551
46 Okaloosa	609,367	10,942,077	8,520,327	1,422,545	226,302	2,430,717	6,134,431	496,724
47 Okeechobee	189,925	2,645,590	1,581,283	375,870	232,403	512,800	1,644,838	104,661
48 Orange	4,904,101	53,478,196	41,538,456	8,868,733	381,481	16,509,335	27,739,429	3,232,000
49 Osceola	1,058,930	15,868,495	13,045,597	2,682,807	38,983	4,996,303	10,937,915	986,635
50 Palm Beach	4,226,978	66,043,416	35,355,377	8,636,823	310,523	15,010,609	23,880,590	3,079,344
51 Pasco	1,331,811	27,006,568	18,399,875	3,136,776	170,465	5,720,412	15,225,049	1,147,587
52 Pinellas	3,134,922	42,063,288	20,852,900	4,596,193	409,448	8,210,626	12,592,420	1,686,062
53 Polk	1,932,377	33,009,150	22,607,435	4,271,720	323,150	7,817,132	21,244,657	1,621,177
54 Putnam	292,265	3,246,368	2,751,099	549,599	0	826,715	2,314,519	175,695
55 St. Johns	589,210	10,422,121	6,890,657	1,689,955	221,857	3,224,271	8,540,187	603,103
56 St. Lucie	764,132	15,177,585	9,134,637	1,774,351	121,647	3,199,383	9,623,802	645,283
57 Santa Rosa	373,586	8,460,817	7,668,519	1,201,922	15,491	2,269,762	6,007,783	429,535
58 Sarasota	962,993	21,472,857	8,615,669	2,033,398	0	3,680,130	5,910,296	702,713
59 Seminole	1,229,466	18,505,898	15,569,372	2,993,525	0	5,451,120	11,264,594	1,102,906
60 Sumter	201,357	3,176,371	1,656,761	460,994	0	722,713	1,109,377	140,012
61 Suwannee	158,527	407,764	1,245,870	352,915	0	475,272	1,356,839	99,089
62 Taylor	111,896	965,506	591,003	221,207	0	222,006	634,150	44,128
63 Union	88,721	538,872	501,118	208,876	34,486	180,885	473,195	37,733
64 Volusia	1,574,040	22,065,646	16,188,430	2,752,479	242,758	4,968,295	10,391,689	1,019,746
65 Wakulla	140,773	1,481,102	954,070	322,728	0	412,157	1,610,044	83,809
66 Walton	227,130	2,333,242	1,425,523	463,298	67,705	715,912	2,086,984	140,068
67 Washington	110,715	709,292	894,279	246,555	0	276,501	803,018	53,989
68 Washington Special	1,417	135,508	102,178	122,461	229,297	17,464	0	3,248
69 FAMU Lab School	66,014	17,911	307,295	133,842	0	37,228	0	7,687
70 FAU - Palm Beach	70,283	89,363	285,124	160,222	0	257,176	0	17,470
71 FAU - St. Lucie	72,714	149,811	422,017	174,429	0	104,808	0	23,041
72 FSU Lab - Broward	67,636	156,579	142,375	145,578	0	52,633	0	11,403
73 FSU Lab - Leon	74,922	280,489	287,592	184,558	0	135,986	0	28,100
74 UF Lab School	70,971	241,000	297,080	163,008	0	113,614	0	19,045
75 Virtual School	0	535,769	0	1,431,458	0	2,662,526	0	0
Total	64,456,019	959,182,058	648,910,576	130,000,000	7,471,265	225,830,113	429,530,450	45,286,750

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 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	Digital Classrooms Allocation	Federally Connected Supplement	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	62,918	678,537	0	155,504,067	64,700,682	(58,709)	90,744,676
2 Baker	765	321,960	0	27,823,747	4,060,161	(10,505)	23,753,081
3 Bay	22,502	667,756	794,603	150,062,159	74,559,891	(56,655)	75,445,613
4 Bradford	10,156	294,559	0	18,043,406	4,487,769	(6,812)	13,548,825
5 Brevard	29,925	1,352,590	2,594,616	410,425,121	160,052,111	(154,953)	250,218,057
6 Broward	22,321	4,317,610	0	1,454,196,829	778,620,118	(549,020)	675,027,691
7 Calhoun	17,450	282,985	0	13,921,353	2,040,631	(5,256)	11,875,466
8 Charlotte	1,979	489,084	0	85,010,810	69,800,533	(32,095)	15,178,182
9 Citrus	0	474,129	0	81,173,203	41,837,261	(30,646)	39,305,296
10 Clay	87,102	792,027	527,070	201,413,452	46,712,684	(76,042)	154,624,726
11 Collier	0	942,017	0	256,644,487	230,989,163	(96,894)	23,558,430
12 Columbia	9,978	404,440	0	58,410,646	12,212,981	(22,052)	46,175,613
13 Miami-Dade	8,875	5,610,274	50,015	1,949,839,211	1,271,297,196	(736,145)	677,805,870
14 DeSoto	0	322,654	0	27,967,910	6,818,374	(10,559)	21,138,977
15 Dixie	18,650	281,958	0	12,835,832	2,329,408	(4,846)	10,501,578
16 Duval	85,478	2,217,851	652,039	719,146,034	268,854,288	(271,507)	450,020,239
17 Escambia	87,380	859,786	1,779,277	223,507,846	78,749,387	(84,383)	144,674,076
18 Flagler	92,769	442,010	0	67,573,603	38,195,108	(25,512)	29,352,983
19 Franklin	0	268,422	0	6,819,606	6,137,447	(2,575)	679,584
20 Gadsden	4,214	332,668	0	32,010,714	6,865,289	(12,085)	25,133,340
21 Gilchrist	7,045	288,996	0	16,480,377	3,180,029	(6,222)	13,294,126
22 Glades	0	274,820	265,785	10,455,886	2,754,288	(3,948)	7,697,650
23 Gulf	383	277,160	0	10,355,366	7,316,333	(3,910)	3,035,123
24 Hamilton	2,528	276,739	0	10,529,084	3,528,266	(3,975)	6,996,843
25 Hardee	8,910	331,155	0	29,896,624	7,429,289	(11,287)	22,456,048
26 Hendry	0	358,875	0	41,336,136	9,054,477	(15,606)	32,266,053
27 Hernando	100,310	584,285	0	123,830,700	39,996,145	(46,751)	83,787,804
28 Highlands	7,327	434,888	0	66,955,942	22,991,785	(25,279)	43,938,878
29 Hillsborough	92,616	3,408,939	1,055,045	1,163,065,844	386,541,419	(439,106)	776,085,319
30 Holmes	33,315	298,288	0	19,847,132	2,326,851	(7,493)	17,512,788
31 Indian River	0	519,424	0	95,188,729	75,281,010	(35,938)	19,871,781
32 Jackson	9,556	348,282	0	38,454,601	7,683,804	(14,518)	30,756,279
33 Jefferson	1,634	262,613	0	5,641,217	2,907,658	(2,130)	2,731,429
34 Lafayette	909	268,048	0	7,275,976	1,259,625	(2,747)	6,013,604
35 Lake	48,005	889,231	0	226,412,749	86,802,202	(85,480)	139,525,067
36 Lee	13,805	1,622,612	62,745	502,841,272	333,082,993	(189,843)	169,568,436
37 Leon	23,457	762,929	0	188,081,853	74,906,296	(71,009)	113,104,548
38 Levy	3,817	332,264	0	33,564,794	8,423,400	(12,672)	25,128,722
39 Liberty	5	271,531	0	9,896,807	1,078,277	(3,736)	8,814,794
40 Madison	15,156	288,673	0	15,466,984	3,360,862	(5,839)	12,100,283
41 Manatee	20,262	976,385	0	259,023,373	147,028,518	(97,792)	111,897,063
42 Marion	78,171	885,876	0	229,056,934	77,964,774	(86,478)	151,005,682
43 Martin	0	536,624	0	104,270,210	93,846,467	(39,366)	10,384,377
44 Monroe	0	372,429	994,865	45,417,821	40,869,757	(17,147)	4,530,917
45 Nassau	3,152	419,217	0	61,291,806	35,469,007	(23,140)	25,799,659
46 Okaloosa	41,206	707,932	2,405,227	170,160,612	77,920,490	(64,243)	92,175,879
47 Okeechobee	7,009	346,487	0	36,744,665	8,016,742	(13,873)	28,714,050
48 Orange	20,250	3,229,591	0	1,066,332,027	534,726,553	(402,585)	531,202,889
49 Osceola	68,711	1,159,582	0	326,240,169	101,606,241	(123,169)	224,510,759
50 Palm Beach	0	3,088,857	4,750	1,038,272,828	793,395,357	(391,991)	244,485,480
51 Pasco	164,052	1,307,964	0	398,260,843	110,066,210	(150,360)	288,044,273
52 Pinellas	38,357	1,804,386	38,711	557,457,072	336,191,883	(210,463)	221,054,726
53 Polk	77,007	1,744,568	0	544,309,222	139,794,418	(205,499)	404,309,305
54 Putnam	21,683	411,974	0	60,383,088	16,289,708	(22,797)	44,070,583
55 St. Johns	72,008	806,002	0	195,443,856	105,235,043	(73,788)	90,135,025
56 St. Lucie	43,320	844,889	0	216,320,677	87,856,173	(81,670)	128,382,834
57 Santa Rosa	50,852	645,990	1,179,653	145,217,808	43,128,504	(54,826)	102,034,478
58 Sarasota	0	897,834	0	242,070,758	217,879,384	(91,392)	24,099,982
59 Seminole	128,177	1,266,772	0	361,695,849	140,459,536	(136,555)	221,099,758
60 Sumter	0	379,077	0	43,520,110	39,166,778	(16,431)	4,336,901
61 Suwannee	23,393	341,350	0	32,485,688	7,460,913	(12,265)	25,012,510
62 Taylor	32	290,682	0	15,337,753	6,556,519	(5,791)	8,775,443
63 Union	647	284,786	0	13,894,181	1,200,391	(5,246)	12,688,544
64 Volusia	95,490	1,190,107	0	337,196,575	144,825,031	(127,306)	192,244,238
65 Wakulla	876	327,264	0	28,764,560	5,853,408	(10,860)	22,900,292
66 Walton	0	379,129	0	43,749,975	39,369,133	(16,517)	4,364,325
67 Washington	4,786	299,773	0	19,705,475	4,387,872	(7,440)	15,310,163
68 Washington Special	0	2,994	0	1,383,836	0	(522)	1,383,314
69 FAMU Lab School	2,450	257,087	0	3,333,475	0	(1,259)	3,332,216
70 FAU - Palm Beach	0	266,106	0	7,062,850	0	(2,666)	7,060,184
71 FAU - St. Lucie	0	271,241	0	7,953,578	0	(3,003)	7,950,575
72 FSU Lab - Broward	0	260,512	0	4,295,008	0	(1,622)	4,293,386
73 FSU Lab - Leon	0	275,906	0	10,168,061	0	(3,839)	10,164,222
74 UF Lab School	1,290	267,558	0	7,466,208	0	(2,819)	7,463,389
75 Virtual School	13,812,126	0	0	168,015,508	0	(63,433)	167,952,075
Total	15,706,547	60,000,000	12,404,401	15,370,210,568	7,605,790,301	(5,802,893)	7,758,617,374

2015-16 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Lottery and School Recognition ¹	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	90,744,676	1,325,930	30,074,185	122,144,791	64,700,682	9,509,945	74,210,627	196,355,418
2 Baker	23,753,081	75,936	5,055,672	28,884,689	4,060,161	627,350	4,687,511	33,572,200
3 Bay	75,445,613	815,556	30,486,700	106,747,869	74,559,891	11,260,004	85,819,895	192,567,764
4 Bradford	13,548,825	100,970	3,177,320	16,827,115	4,487,769	673,526	5,161,295	21,988,410
5 Brevard	250,218,057	4,133,884	80,748,485	335,100,426	160,052,111	23,829,415	183,881,526	518,981,952
6 Broward	675,027,691	13,091,494	303,957,284	992,076,469	778,620,118	118,255,401	896,875,519	1,888,951,988
7 Calhoun	11,875,466	220,746	2,234,451	14,330,663	2,040,631	321,143	2,361,774	16,692,437
8 Charlotte	15,178,182	218,266	16,873,091	32,269,539	69,800,533	10,549,767	80,350,300	112,619,839
9 Citrus	39,305,296	545,026	15,235,354	55,085,676	41,837,261	6,363,211	48,200,472	103,286,148
10 Clay	154,624,726	2,106,730	38,147,311	194,878,767	46,712,684	7,146,878	53,859,562	248,738,329
11 Collier	25,558,430	2,751,197	51,937,467	80,247,094	230,989,163	53,508,793	284,497,956	364,745,050
12 Columbia	46,175,613	495,314	10,766,172	57,437,099	12,212,981	1,883,181	14,096,162	71,533,261
13 Miami-Dade	677,805,870	18,902,323	396,179,275	1,092,887,468	1,271,297,196	172,878,300	1,444,175,496	2,537,062,964
14 DeSoto	21,138,977	16,358	5,183,755	26,339,090	6,818,374	1,042,761	7,861,135	34,200,225
15 Dixie	10,501,578	55,906	2,198,102	12,755,586	2,329,408	370,881	2,700,289	15,455,875
16 Duval	450,020,239	5,471,890	145,231,167	600,723,296	268,854,288	41,319,706	310,173,994	910,897,290
17 Escambia	144,674,076	1,559,912	43,352,102	189,586,090	78,749,387	11,795,062	90,544,449	280,130,539
18 Flagler	29,352,983	710,166	12,777,542	42,840,691	38,195,108	5,709,421	43,904,529	86,745,220
19 Franklin	679,584	124,993	1,280,749	2,085,326	6,137,447	1,292,822	7,430,269	9,515,595
20 Gadsden	25,133,340	179,876	5,825,003	31,138,219	6,865,289	1,066,951	7,932,240	39,070,459
21 Gilchrist	13,294,126	135,417	2,780,574	16,210,117	3,180,029	475,732	3,655,761	19,865,878
22 Glades	7,697,650	105,163	1,842,574	9,645,387	2,754,288	429,568	3,183,856	12,829,243
23 Gulf	3,035,123	40,574	1,876,841	4,952,538	7,316,333	1,066,371	8,382,704	13,335,242
24 Hamilton	6,996,843	69,696	1,861,963	8,928,502	3,528,266	543,145	4,071,411	12,999,913
25 Hardee	22,456,048	306,013	5,699,853	28,461,914	7,429,289	1,148,400	8,577,689	37,039,603
26 Hendry	32,266,053	156,702	7,712,063	40,134,818	9,054,477	1,372,947	10,427,424	50,562,242
27 Hernando	83,787,804	664,325	23,390,448	107,842,577	39,996,145	6,046,305	46,042,450	153,885,027
28 Highlands	43,938,878	346,850	12,841,588	57,127,316	22,991,785	3,483,463	26,475,248	83,602,564
29 Hillsborough	776,085,319	12,170,865	233,128,486	1,021,384,670	386,541,419	57,838,164	444,379,583	1,465,764,253
30 Holmes	17,512,788	87,313	3,210,282	20,810,383	2,326,851	353,541	2,680,392	23,490,775
31 Indian River	19,871,781	416,916	19,451,392	39,740,089	75,281,010	11,062,907	86,343,917	126,084,006
32 Jackson	30,756,279	148,313	6,682,490	37,587,082	7,683,804	1,170,091	8,853,895	46,440,977
33 Jefferson	2,731,429	37,024	869,146	3,637,599	2,907,658	440,536	3,348,194	6,985,793
34 Lafayette	6,013,604	63,177	1,196,040	7,272,821	1,259,625	194,669	1,454,294	8,727,115
35 Lake	139,525,067	873,897	45,410,730	185,809,694	86,802,202	13,119,428	99,921,630	285,731,324
36 Lee	169,568,436	4,538,090	99,756,324	273,862,850	333,082,993	49,640,582	382,723,575	656,586,425
37 Leon	113,104,548	1,889,653	36,407,793	151,401,994	74,906,296	11,321,461	86,227,757	237,629,751
38 Levy	25,128,722	148,691	5,729,588	31,007,001	8,423,400	1,266,728	9,690,128	40,697,129
39 Liberty	8,814,794	62,519	1,351,688	10,229,001	1,078,277	168,523	1,246,800	11,475,801
40 Madison	12,100,283	124,297	2,474,871	14,699,451	3,360,862	499,588	3,860,450	18,559,901
41 Manatee	111,897,063	2,631,982	53,228,390	167,757,435	147,028,518	21,916,567	168,945,085	336,702,520
42 Marion	151,005,682	1,183,345	43,448,341	195,637,368	77,964,774	11,916,153	89,880,927	285,518,295
43 Martin	10,384,377	1,157,595	21,087,805	32,629,777	93,846,467	14,479,612	108,326,079	140,955,856
44 Monroe	4,530,917	362,108	9,075,456	13,968,481	40,869,757	16,964,805	57,834,562	71,803,043
45 Nassau	25,799,659	897,271	11,892,216	38,589,146	35,469,007	5,301,922	40,770,929	79,360,075
46 Okaloosa	92,175,879	2,159,756	32,846,696	127,182,331	77,920,490	11,587,381	89,507,871	216,690,202
47 Okeechobee	28,714,050	146,032	6,508,550	35,368,632	8,016,742	1,210,441	9,227,183	44,595,815
48 Orange	531,202,889	11,019,638	223,181,006	765,403,533	534,726,553	80,689,018	615,415,571	1,380,819,104
49 Osceola	224,510,759	1,694,084	64,886,476	291,091,319	101,606,241	15,172,982	116,779,223	407,870,542
50 Palm Beach	244,485,480	11,282,899	213,576,080	469,344,459	793,395,357	118,620,773	912,016,130	1,381,360,589
51 Pasco	288,044,273	2,472,363	76,071,478	366,588,114	110,066,210	16,936,747	127,002,957	493,591,071
52 Pinellas	221,054,726	3,677,864	113,369,414	338,102,004	336,191,883	50,153,875	386,345,758	724,447,762
53 Polk	404,309,305	2,228,506	106,467,764	513,005,575	139,794,418	21,335,692	161,130,110	674,135,685
54 Putnam	44,070,583	383,441	11,290,831	55,744,855	16,289,708	2,605,796	18,895,504	74,640,359
55 St. Johns	90,135,025	2,701,784	38,848,989	131,685,798	105,235,043	15,809,563	121,044,606	252,730,404
56 St. Lucie	128,382,834	1,270,285	41,923,670	171,576,789	87,856,173	13,051,920	100,908,093	272,484,882
57 Santa Rosa	102,034,478	2,014,115	27,605,525	131,654,118	43,128,504	6,391,940	49,520,444	181,174,562
58 Sarasota	24,099,982	2,548,125	48,231,194	74,879,301	217,879,384	36,184,232	254,063,616	328,942,917
59 Seminole	221,099,758	4,634,077	71,569,442	297,303,277	140,459,536	21,463,480	161,923,016	459,226,293
60 Sumter	4,336,901	484,517	8,912,439	13,733,857	39,166,778	7,727,974	46,894,752	60,628,609
61 Suwannee	25,012,510	149,701	6,077,439	31,239,650	7,460,913	1,181,864	8,642,777	39,882,427
62 Taylor	8,775,443	207,849	2,793,451	11,776,743	6,556,519	995,792	7,552,311	19,329,054
63 Union	12,688,544	229,376	2,402,785	15,320,705	1,200,391	182,091	1,382,482	16,703,187
64 Volusia	192,244,238	1,995,189	66,646,903	260,886,330	144,825,031	21,911,230	166,736,261	427,622,591
65 Wakulla	22,900,292	123,733	5,340,749	28,364,774	5,853,408	853,979	6,707,387	35,072,161
66 Walton	4,364,325	460,566	8,972,761	13,797,652	39,369,133	10,878,504	50,247,637	64,045,289
67 Washington	15,310,163	138,779	3,377,262	18,826,204	4,387,872	653,030	5,040,902	23,867,106
68 Washington Special	1,383,314	611	0	1,383,925	0	0	0	1,383,925
69 FAMU Lab School	3,332,216	1,544	486,974	3,820,734	0	0	0	3,820,734
70 FAU - Palm Beach	7,060,184	95,727	1,111,608	8,267,519	0	0	0	8,267,519
71 FAU - St. Lucie	7,950,575	144,574	1,592,386	9,687,535	0	0	0	9,687,535
72 FSU Lab - Broward	4,293,386	70,283	884,021	5,247,690	0	0	0	5,247,690
73 FSU Lab - Leon	10,164,222	173,024	1,674,956	12,012,202	0	0	0	12,012,202
74 UF Lab	7,463,389	115,593	1,131,782	8,710,764	0	0	0	8,710,764
75 Virtual School	167,952,075	438,573	0	168,390,648	0	0	0	168,390,648

State 7,758,617,374 134,582,877 3,040,910,760 10,934,111,011 7,605,790,301 1,167,224,030 8,773,014,331 19,707,125,342

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