

2019-20

FUNDING FOR FLORIDA SCHOOL

DISTRICTS



The Funding for Florida School Districts publication details 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 kindergarten through grade 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 will be noted, 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 19 and 20.

Scholarship payments for education are available pursuant to the provisions of five programs.

- (1) 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) Gardiner Scholarship Program – The Gardiner Scholarship Program is 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, private tutoring program, virtual program offered by a private online provider approved by the Florida Department of Education (department), the Florida Virtual School (FLVS) as a private paying student or approved online course. Attending a public school in the prior year is not a requirement to receive a Gardiner Scholarship.
- (3) Florida Tax Credit Scholarship Program – 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 and students in foster care. In

accordance with section 1002.395, Florida Statutes (F.S.), \$873,565,674 in tax credits for participating corporations is authorized for 2019-20. 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 FTE surveys or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.

- (4) Hope Scholarship Program - Students enrolled in a Florida public school in kindergarten through grade 12 who have been subjected to an incident of battery, harassment, hazing, bullying, kidnapping, physical attack, robbery, sexual offenses, assault, threat, intimidation or fighting at school have the opportunity to transfer to another public school or enroll in an approved private school under the Hope Scholarship.

A tax credit on scholarship contributions limited to a single payment of \$105 per motor vehicle purchased at the time registration is available under s. 212.1832(1), F.S. The revenue generated from these contributions to nonprofit scholarship funding organizations are used to fund the Hope Scholarship. Scholarship amounts are based on 95 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except the ESE Guaranteed Allocation.

- (5) Family Empowerment Scholarship Program – This program provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible to receive a scholarship, the student’s household income level must not exceed 300 percent of the federal poverty level and the student must be eligible to enroll in kindergarten or have been reported for funding during the prior October and February FTE surveys. Students who are currently placed in foster care or out-of-home care, or who were so placed during the previous state fiscal year, are also eligible provided they meet the enrollment requirement.

Scholarship amounts are based on 95 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except the ESE Guaranteed Allocation.

Sources of Funds for School Districts – The following paragraphs provide background information regarding financial support for kindergarten through grade 12 education in Florida. School districts in 2017-18 received 40.53 percent of their financial support from state sources, 47.96 percent from local sources (including the Required Local Effort portion of the FEFP) and 11.51 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 2019-20 FEFP total \$9,204,663,401. Included in this total is \$8,762,965,588 from the General Revenue Fund, \$353,358,911 from the Educational Enhancement Trust Fund and \$88,338,902 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, \$3,111,099,382 is provided in the class size reduction allocation for operations. Included in this amount is \$2,921,161,928 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 for 2019-20. Lottery proceeds were also used to fund the \$82,328,303 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$133,387,970 for debt service for the Class Size Reduction and Educational

Facilities Lottery Revenue Bond Program and \$81,353,010 for school district workforce education, as defined in s. 1004.02(25), F.S.

Article IX, s. 1 of the Florida Constitution establishes a limit of 18 students in prekindergarten 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, s. 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 (CO&DS), funds. Additionally, Article XII, s. 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 sales tax distribution, which is collected by the Florida Department of Revenue and divided equally among Florida counties, in accordance with Article VII, s. 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 s. 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 s. 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 \$7,855,919,131 as adjusted required local effort for 2019-20. 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 (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 2019 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 19, 2018. The state average millage was set at 3.888 and certifications for the 67 school districts varied from 4.009 (Jackson) to 1.555 mills (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of six districts. The districts and their adjusted millage rates were: Collier (2.832), Franklin (3.309), Monroe (1.555), Sarasota (3.689), Sumter (3.168) and Walton (2.381).

In accordance with s. 1011.62(4)(e), F.S., the department 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 2019 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 2019-20 at 0.748 mills, pursuant to s. 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 s. 1011.71(3), F.S.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in s. 1011.71(2), F.S.

Pursuant to s. 1013.62(1), F.S., if the funds appropriated through the Charter School Capital Outlay Allocation in 2019-20 and each year thereafter are less than the average charter school capital outlay funds per unweighted full-time equivalent student for the 2018-19 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year and adjusted by changes in the Consumer Price Index, charter schools will also receive a portion of the revenue from the 1.5 discretionary millage levied by the school district. In 2019-20, school districts are not required to share revenue from the 1.5 discretionary millage levy because the legislature appropriated \$158,209,945 for the Charter School Capital Outlay Allocation, which meets the funding requirement for charter schools in s. 1013.62(1), F.S. While s. 1013.62(1), F.S., does not prohibit a school district from sharing any 1.5 discretionary millage revenue with charter schools, the amount appropriated does not require a school district to do so.

Section 1011.71(2)(a)-(k), 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.

In addition, s. 1011.71(5), F.S., authorizes school boards to expend up to \$150 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 s. 627.403, F.S., for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in ss. 624.605(1)(d), (f), (g), (h) and (m), F.S. 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 s. 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, or to meet other critical district capital outlay needs, a district school board may levy up to 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the 0.748 discretionary operating millage for operations authorized in s. 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, s. 9 of the Florida Constitution and s. 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 traditional and charter school 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. Funds generated by this levy must be shared with charter schools based on each charter school's proportionate share of a district's total unweighted FTE.

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, s. 12 of the Florida Constitution, s. 200.001(3)(e), F.S., and ss. 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	s. 1011.62(4), F.S.	Commissioner	Operating
Prior Period Funding Adjustment	s. 1011.62(4)(e), F.S.	Commissioner	Operating
Current Operating Discretionary – Maximum 0.748 Mills	s. 1011.71(1), F.S.	School Board	Operating
Local Capital Improvement – Maximum 1.50 Mills	s. 1011.71(2), F.S.	School Board	Capital improvements
Capital Improvement Discretionary – Maximum 0.25 Mills	s. 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)	s. 1011.73(1), F.S.	Voter Referendum	Not specified
Additional Millage (Not to Exceed Four Years)	s. 1011.73(2), F.S.	Voter Referendum	Operating
Debt Service	s. 200.001(3)(e), F.S.; Article VII, s. 12 of the Florida Constitution	Voter Referendum	Debt service

School boards are authorized under s. 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 s. 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 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 2019-20, the contribution for the discretionary operating millage is \$23,804,557 (2019-20 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 the Every Student Succeeds Act program, which establishes accountability measures for public schools to ensure that students in all schools are reaching proficiency in reading and mathematics (replaced the No Child Left Behind program effective for the 2017-18 school year); 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 29); and Carl D. Perkins Career 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 2019-115, Laws of Florida (L.O.F.) (2019-20 General Appropriations Act); chapter 2019-116, L.O.F.

2019-20 FEFP APPROPRIATION \$9,204,663,401

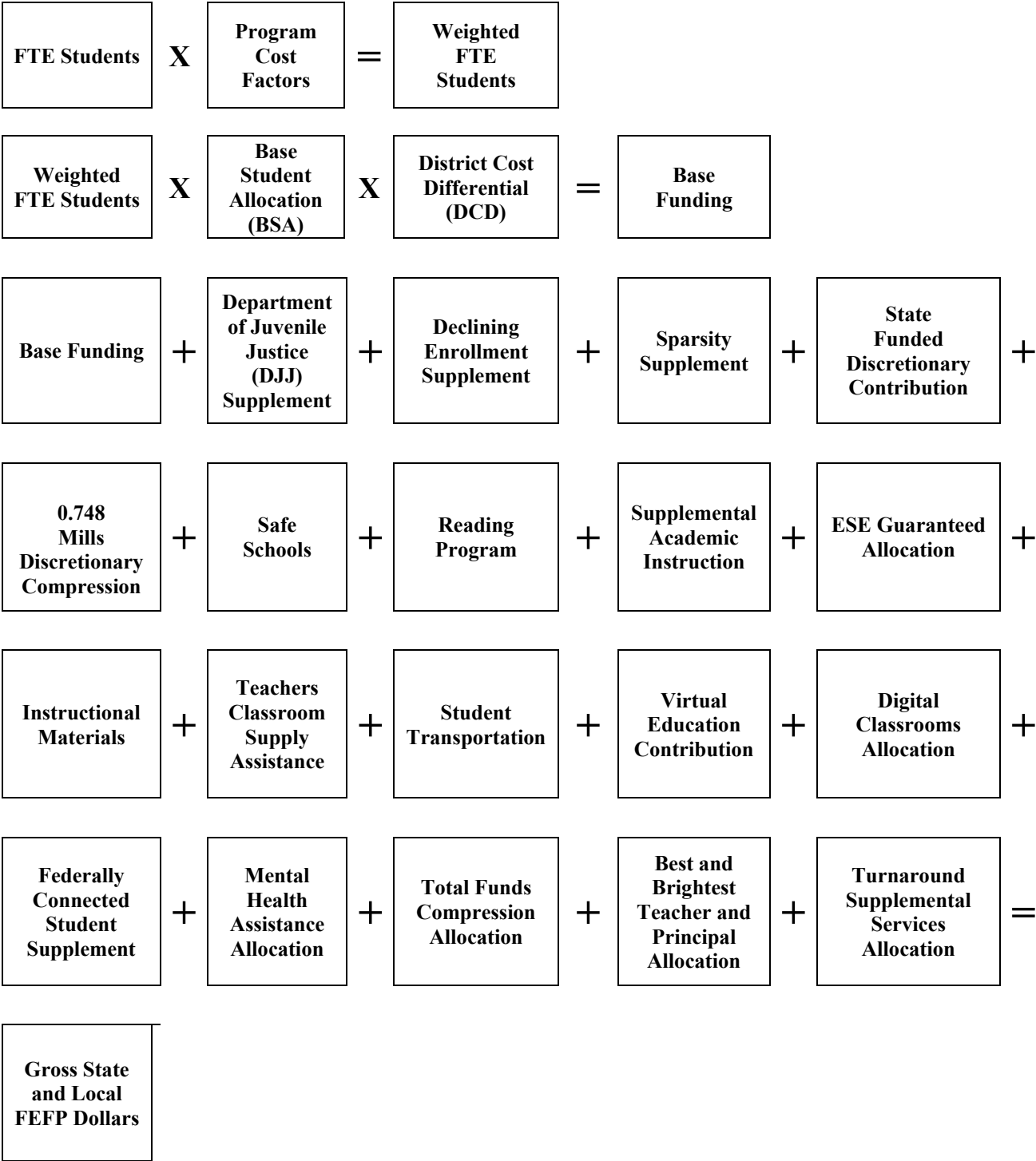
REQUIREMENTS FOR PARTICIPATION

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:

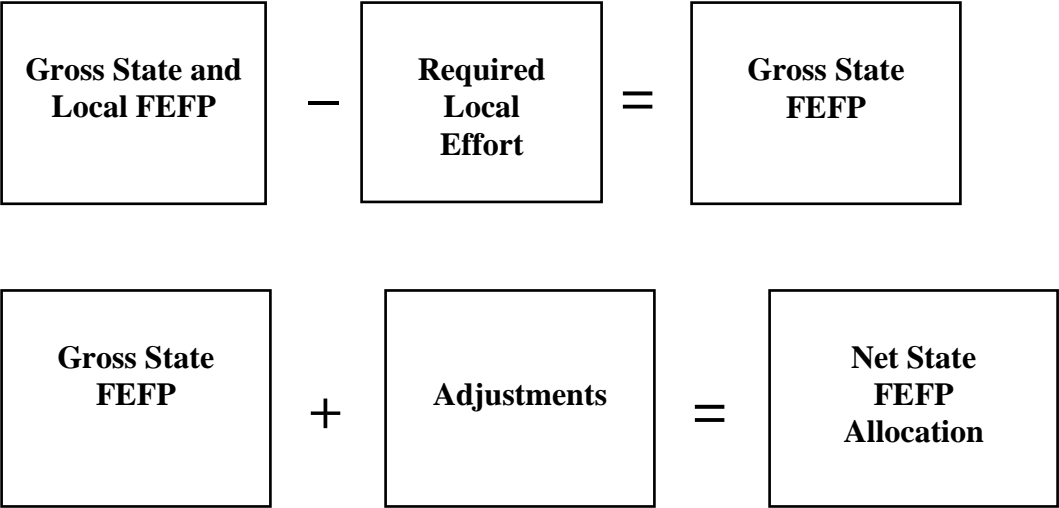
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code.
- (2) Operate all schools 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 22 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.

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 calculated in the previous table in the following manner:



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:



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, and the last section of this document presents the 2019-20 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 is listed below by grade group.

- (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 ESE program – 720 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 2019-20 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 earning credit toward completion of high school and a career certificate, or toward an associate or baccalaureate degree (s. 1007.271, F.S.). Dual enrollment courses may be taught at Florida public secondary or postsecondary schools, or eligible Florida private secondary or postsecondary schools. 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.

Students in kindergarten through grade 12 who are enrolled for more than six semesters in practical arts courses or exploratory courses, designed to expose them to a broad range of occupations to guide their academic and occupational plans, as defined in s. 1003.01(4)(a), F.S., shall not be counted as FTE students for such 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 are reported in Program 300, Career Education.

Rule 6A-1.0451(4), Florida Administrative Code (F.A.C.), 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. In addition to the four surveys, Survey 5 collects end-of-year student academic data. 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 2019-20 school year and these surveys are scheduled for July 8-12, 2019; October 7-11, 2019; February 3-7, 2020; and June 8-12, 2020.

The commissioner has the authority to establish for any school district or school an alternate period for an FTE student membership survey within eight 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 rule 6A-1.0451, F.A.C., district school boards are required to request alternate FTE surveys for 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.

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 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.

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 2019-20 are as follows:

	<u>2019-20 Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2 and 3	1.120
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	1.120
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	3.637
255 – Support Level 5	5.587
(3) 130 – English for Speakers of Other Languages	1.181
(4) 300 – Programs for Grades 9-12 Career Education	1.005

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 Student Education for Support Levels 4 and 5 English for Speakers of Other Languages Grades 9-12 Career Education Programs

Prekindergarten through grade 12 courses offered beyond the regular 180-day school year, including intersessions, except DJJ programs, Juveniles Incompetent to Proceed programs, and FLVS courses, do not generate FEFP funding; however, the FTE for intersession and summer school courses is reported so that the department may include this data in its statistical reports.

For the purpose of course completion and credit recovery pursuant to ss. 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 s. 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 2019-20 FTE General Instructions manual available at <http://www.fl DOE.org/fe fp> 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 390,898.26 weighted FTE was set for Group 2 for the 2019-20 fiscal year.

Additional Weighted FTE

All FTE provided in this section is in addition to the recalibrated FTE calculation described on page 12.

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

Pursuant to s. 1011.62(1)(h), F.S., 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. A district elementary school may also qualify if:

1. The school serves a primary configuration of kindergarten through grade 5, but may also include prekindergarten or grades 6 through 8;
2. The school is located at least 35 miles by the shortest route from another elementary school within the district;
3. The school has been serving students primarily in basic studies;
4. The school has a student population in which at least 75 percent of the students are eligible for free or reduced-price school lunch; and
5. The school has a membership of at least 28, but not more than 100.

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 AP Subject examination, provided he or she has been taught in an AP class in the prior year. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate (IB) course who receives a score of four or higher on the subject examination. An Advanced International Certificate of Education (AICE) student earns 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, ss. 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 IB 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 under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (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. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (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 under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (o) Career and Professional Education Act (CAPE)

Pursuant to s. 1011.62(1)(o), F.S., additional FTE shall be calculated as follows:

- A value of 0.025 FTE 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 shall be calculated for each student who completes a career-themed course as defined in s. 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 rule 6A-6.0573, F.A.C. 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 department 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 ss. 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.
- A value of 1.0 FTE student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 30 or more college credit hours. These include CAPE Acceleration Industry Certifications approved by the commissioner pursuant to ss. 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. CAPE industry certifications earned through dual enrollment must be reported and funded pursuant to s. 1011.80, F.S. Nevertheless, if a student earns a certification through a dual enrollment course, and the certification is not a fundable certification on the postsecondary certification funding list, or the dual enrollment certification is earned as a result of an agreement between a school district and a nonpublic postsecondary institution, the bonus value shall be funded in the same manner as other nondual enrollment course industry certifications. In such cases, the school district may provide for an agreement between the high school and the technical center, or the school district and the postsecondary institution may enter into an agreement for equitable distribution of the bonus funds.

Section 1011.62(1)(o), F.S., provides for the following teacher bonuses:

- \$25 for each student taught by a teacher who provided instruction in a course that led to the student's 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 student's attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.2 FTE.
- \$75 for each student taught by a teacher who provided instruction in a course that led to the student's attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.3 FTE.
- \$100 for each student taught by a teacher who provided instruction in a course that led to the student's attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 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 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 s. 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 s. 1003.4281, F.S.

Base Student Allocation

The BSA from state and local funds is determined annually by the Florida Legislature and is a component in the calculation of Base Funding. For the 2019-20 fiscal year, the BSA is \$4,279.49.

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 fluctuations in the index. The following DCDs were established for 2019-20:

Alachua	0.9770	Liberty	0.9347
Baker	0.9750	Madison	0.9297
Bay	0.9713	Manatee	0.9850
Bradford	0.9703	Marion	0.9487
Brevard	0.9875	Martin	1.0158
Broward	1.0197	Monroe	1.0405
Calhoun	0.9369	Nassau	0.9899
Charlotte	0.9834	Okaloosa	0.9927
Citrus	0.9490	Okeechobee	0.9781
Clay	0.9911	Orange	1.0065
Collier	1.0453	Osceola	0.9878
Columbia	0.9505	Palm Beach	1.0426
Miami-Dade	1.0153	Pasco	0.9844
DeSoto	0.9719	Pinellas	0.9994
Dixie	0.9355	Polk	0.9700
Duval	1.0098	Putnam	0.9609
Escambia	0.9755	St. Johns	1.0061
Flagler	0.9554	St. Lucie	0.9999
Franklin	0.9369	Santa Rosa	0.9751
Gadsden	0.9537	Sarasota	1.0040
Gilchrist	0.9516	Seminole	0.9947
Glades	0.9823	Sumter	0.9669
Gulf	0.9433	Suwannee	0.9374
Hamilton	0.9268	Taylor	0.9298
Hardee	0.9607	Union	0.9614
Hendry	0.9947	Volusia	0.9654
Hernando	0.9688	Wakulla	0.9543
Highlands	0.9512	Walton	0.9801
Hillsborough	1.0058	Washington	0.9413
Holmes	0.9405	FAMU	0.9740
Indian River	1.0022	FAU – Palm Beach	1.0426
Jackson	0.9376	FAU – St. Lucie	0.9999
Jefferson	0.9516	FSU - Broward	1.0197
Lafayette	0.9232	FSU – Leon	0.9740
Lake	0.9790	UF	0.9770
Lee	1.0154	FLVS	1.0000
Leon	0.9740		
Levy	0.9507		

Base Funding

Base Funding is derived from the product of the weighted FTE students, multiplied by the BSA and the DCD.

Florida Department of Juvenile Justice Supplement

The total kindergarten through grade 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 FEPF 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 FEPF 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 2019-20 fiscal year.

State-Funded Discretionary Contribution

Developmental research schools (lab schools) and FLVS are established as separate school districts for purposes of FEPF 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 s. 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 s. 1011.62(5), F.S.

Safe Schools

The General Appropriations Act provides \$180,000,000 for Safe Schools activities in the 2019-20 fiscal year. These funds guarantee each district a minimum of \$250,000. Of the remaining amount, one-third shall be allocated to school districts based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement, and two-thirds shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe Schools funds are to be used by school districts to help them comply with ss. 1006.07 through 1006.12, F.S., with priority given to establishing a school resource officer program pursuant to s. 1006.12, F.S. Each district must report to the department by October 15 that all of its public schools have completed a security risk assessment pursuant to s. 1006.1493, F.S. Charter schools are not required to contribute more than the amount of funding provided through this allocation to cover the expenses of school resource officers assigned to them pursuant to s. 1006.12, F.S.

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 2019-20 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. Districts with one or more of the schools on the list of 300 lowest-performing elementary schools based on the state reading assessment pursuant to ss. 1008.22(3) and 1011.62(9), F.S., must use each of those schools' portion of the allocation to provide an additional hour of intensive reading instruction for each day of the entire school year for the students in each school. The additional hour may be provided within the school day. 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 4 or 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 s. 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 \$716,622,889 (as of Second Calculation of FEFP) for the 2019-20 fiscal year. School districts with schools earning a "D" or "F" grade must use such schools' portion of SAI funds to implement intervention and support strategies for school improvement and for salary incentives. Each school district with one or more of the 300 lowest performing elementary schools based on a three-year average of the state reading assessment data must use that school's portion of the allocation to provide an additional hour of intensive reading instruction each day for the students in the school. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading, or by a kindergarten through grade 5 mentoring reading program that is supervised by a teacher who is effective at teaching reading. Students enrolled in these schools who have level 4 or 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 funds for the SAI allocation shall consist of a base amount with a workload adjustment based on changes in FTE.

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 \$1,079,590,794 are recalculated during the year based on actual student membership from FTE surveys. The 2019-20 FEFP Conference Calculation includes a re-baseline adjustment to the allocation that will not be recalculated throughout the year. School districts that have provided education

services in 2018-19 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the department.

Instructional Materials

For 2019-20, \$233,951,826 is provided to purchase instructional materials, including \$12,353,920 for library media materials, \$3,376,738 for science lab materials and supplies, \$10,473,129 for dual enrollment instructional materials and \$3,158,303 for digital instructional materials for students with disabilities.

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 kindergarten through grade 12 unweighted FTE student enrollment. Pursuant to s. 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 \$54,143,375 is allocated for the Florida Teachers Classroom Supply Assistance Program in 2019-20.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$444,978,006 is appropriated for Student Transportation in 2019-20. The formula for allocating the funds is outlined in s. 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 s. 1011.62(11), F.S. The contribution shall be based on \$5,230 per FTE student.

Digital Classrooms Allocation

Funds in the amount of \$20,000,000 are provided to school districts to support school district and school efforts to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help students succeed. The amount of \$250,000, or \$300 per FTE student, whichever is less, shall be allocated to each district, and the remaining balance shall be allocated based on each school district's share of the total kindergarten through grade 12 unweighted FTE student enrollment. Twenty percent of the funds provided may be used for professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies. Other eligible uses include acquiring and maintaining items on the eligible services list authorized by the federal E-rate program, and acquiring computer and device hardware and associated software that complies with the requirements of s. 1001.20(4)(a)1.b., F.S.

Federally Connected Student Supplement

The amount of \$13,569,629 is provided for the Federally Connected Student Supplement for 2019-20. 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 s. 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 s. 1011.71(2), F.S.

Mental Health Assistance Allocation

Funds in the amount of \$75,000,000 are provided to help establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

Pursuant to s. 1011.62(16), F.S., before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their school boards for approval. Charter schools are eligible to receive a proportionate share of the district's allocation by submitting a plan to their governing body for approval and providing the approved plan to their district. The department will distribute the district's allocated funds upon the district's submission of an approved plan, including approved plans of all charter schools. The allocated funds may not supplant funds that are provided for mental health assistance from other operating funds and may not be used to increase salaries or provide bonuses.

Funding Compression Allocation

The amount of \$54,190,616 was appropriated for the Funding Compression Allocation in 2019-20 to provide additional funding for school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average. Funds shall be allocated based on the requirements of s. 1011.62(17), F.S. For the 2019-20 allocation, 25 percent of the difference between the district's prior-year funds per FTE student and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE student.

Turnaround School Supplemental Services Allocation

The amount of \$45,473,810 is appropriated to provide eligible schools with funds to improve the overall academic and community welfare of students and their families, pursuant to s. 1011.62(21), F.S. Eligible schools include district-managed turnaround schools earning two consecutive grades of "D" or a grade of "F," district-managed turnaround schools that earn a grade of "C" or higher and are no longer in turnaround status, and schools that earn three consecutive grades below a "C." Eligible activities may include tutorial and after-school programs, student counseling, nutrition education, parental counseling and an extended school day and school year. Service models should encourage students to complete high school and attend college or career training, set high academic expectations, and inspire character development. Eligible schools will receive up to \$500 per FTE student. Upon receipt of school grades, the department provides school districts with a list of preliminary allocations for qualifying schools, which are recalculated in the third FEFP calculation.

Best and Brightest Teacher and Principal Programs

The amount of \$284,500,000 is provided for the Best and Brightest Teacher and Principal Programs to recruit, retain and recognize classroom teachers and instructional personnel who meet the criteria of s. 1012.731, F.S., and principals who meet the criteria of s. 1012.732, F.S. Pursuant to s. 1011.62(18), F.S., each school district shall award eligible teachers as follows: a one-time recruitment award, as provided in s. 1012.731(3)(a), F.S.; a retention award, as provided in s. 1012.731(3)(b), F.S., and a recognition award, as provided in s. 1012.731(3)(c), F.S., from the remaining balance of the appropriation after all other awards provided under ss. 1012.731 and 1012.732, F.S., are paid. School districts shall award eligible principals as provided in s.

1012.732(3), F.S. In 2019-20, the legislature set the maximum teacher recruitment award at up to \$4,000 per eligible teacher, the maximum teacher retention award at \$2,500 per eligible teacher for highly effective teachers and \$1,000 for effective teachers, and the award for eligible principals at \$5,000 per principal.

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 2019-20 was set in the Second Calculation at \$7,856,925,320. Using the certified 2019 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 3-4, the certified millage rates of six districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 3.888 to the certified tax roll is adjusted by an equalization factor for each district in accordance with s. 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 3, Local Support).

As explained on page 6, developmental research schools and 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 department is authorized to make 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. An under-allocation in a prior year caused by a school district's error may not be the basis for a positive allocation adjustment for the current year.

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.

If appropriated funds for the FEFP were inadvertently omitted in the FEFP Conference Report, these funds will be added in a later calculation as an additional allocation. The allocation of these funds will be determined by the Florida Education Finance Program Appropriation Allocation Conference, as authorized in s. 1011.65, F.S.

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, s. 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 prekindergarten through grade 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 the kindergarten through grade 3 group. Up to five students may be assigned to a teacher in the grades 4-8 and 9-12 groups.

For 2019-20, the class size reduction appropriation is \$3,111,099,382 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 2018-19 fiscal year for the operating categorical program are as follows: \$1,314.06 (grades PreK-3), \$896.32 (grades 4-8) and \$898.49 (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 2019-20 fiscal year. The first priority in the use of the funds is the Florida School Recognition Program, which is authorized by s. 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 2019-20 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 ss. 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 s. 1001.42(18), F.S., or do not comply with SAC membership composition requirements pursuant to s. 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 s. 1011.62(4), F.S. District allocations for July 26 through January are based on this calculation.
- (3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE counts. District allocations for January through April 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 April through June 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 2019-20 Second Calculation are included at the end of this publication.

PUBLIC EDUCATION CAPITAL OUTLAY (PECO) FUNDS

Background

Pursuant to Article XII, s. 9(a)(2) of the Florida Constitution, 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 department. 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

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

Specific Appropriation 19, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

2019-20 Appropriation

\$6,593,682 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 s. 1013.62, F.S., also receive PECO funds for capital outlay needs from this appropriation category.

Legal Authorization

ss. 1013.62(1)(a) and (b) and 1013.64(1), F.S.

Specific Appropriation 18, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

2019-20 Appropriation

\$158,209,945 appropriated to charter schools

Special Facilities

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

s. 1013.64(2), F.S.

Specific Appropriation 22, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

2019-20 Appropriation

\$32,326,046 appropriated for the following projects:

\$ 7,205,344	Gilchrist County School District (second of three years of funding)
\$19,059,807	Jackson County School District (third and final year of funding)
\$ 6,060,895	Liberty County School District (third and final year of funding)

CAPITAL OUTLAY AND DEBT SERVICE FUNDS

Background

Pursuant to Article XII, s. 9(d), of the Florida Constitution, the first proceeds from the tax on motor vehicle licenses are available to school districts and Florida colleges for capital outlay purposes. The number of instruction units determines the annual allocation of these funds for each school district and Florida college. For school districts, each instruction unit for the base year equals \$600 and each growth unit, or the increase in instruction units of the current year over the base year, is valued at \$800. Both base instruction units and growth instruction units for Florida colleges are worth \$400. A school district or Florida college may elect to bond its allocation or receive the funds as cash, in which case it is commonly referred to as “flow-through” funds. CO&DS funds may be used for capital outlay projects included on a school district’s or college’s Project Priority List, which is developed from the educational plant survey as approved by the department.

Legal Authorization

Article XII, s. 9(d), Florida Constitution.

Specific Appropriation 24, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

2019-20 Appropriation

\$106,224,644 appropriated for both school districts and Florida colleges.

**SPECIAL FACILITIES FUNDS APPROPRIATED
FROM GENERAL REVENUE**

Educational Facilities Security Grant

Pursuant to s. 116A of 2019-115, L.O.F., \$50,000,000 is appropriated to the department for the school hardening grant program that will provide awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

Legal Authorization

Specific Appropriation 116A, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

2019-20 Appropriation

The amount of \$50,000,000 is appropriated to school districts and charter schools.

WORKFORCE DEVELOPMENT EDUCATION FUND

Note: Workforce Development Education Fund programs are administered by the Division of Career and Adult 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. State funds may not be spent on continuing workforce education programs.

Distributing State Dollars

The distribution of funds for 2019-20 was identified with a specific appropriation for each school district.

Lifelong Learning may be offered at the discretion of the district, but is not to be reported for funding under the Workforce Development Education Fund or under the FEFP. Such courses and activities may be supported by: (1) a fee sufficient to pay part or all of the costs; (2) local funds; or (3) a combination of fees and state and local funds. "Lifelong Learning" means a noncredit course or activity offered by a school district that seeks to address community social and economic issues related to health and human relations, government, parenting, consumer economics and senior citizens [s. 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 Appropriations 9 and 125, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act); s. 1011.80, F.S.

2019-20 Appropriations

\$370,347,980 Workforce Development Funds
\$ 6,000,000 Performance-Based Incentive Funds

Adult Fees

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

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

Adult General Education Block Tuition

Effective July 1, 2014, s. 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, s. 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:

- s. 1009.21, F.S., Determination of resident status for tuition purposes
- s. 1009.22, F.S., Workforce education postsecondary student fees
- s. 1009.25, F.S., Organizes all fee exemptions for all sectors
- s. 1009.26, F.S., Organizes all fee waivers for all sectors
- s. 1009.27, F.S., Organizes references to fee deferrals for all sectors
- s. 1011.80(10), F.S., Includes language on fee exemption for co-enrolled adult education 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 [s. 1009.22(3)(d), F.S.]. For career certificate programs, the out-of-state fees must be charged to students classified as nonresidents for tuition purposes, in addition to the tuition.

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 s. 1009.21, F.S. Districts must identify students as residents for tuition purposes in the Workforce Development Information System (WDIS) data reporting system using the Adult Fee Status 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 s. 1009.22(5), F.S. This fee may not be collected for adult general education programs [s. 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 s. 1009.22(6), F.S. This fee may not be collected for adult general education programs [s. 1009.22(3), F.S.].

Technology Fee

School districts are permitted to collect a separate technology fee in accordance with s. 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 [s. 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 Waivers for Survivors of First Responders and Military Members

Chapter 2019-024, L.O.F.:

- Creates s. 112.1912, F.S., to establish educational benefits for children and spouses of first responders killed in the line of duty on or after July 1, 2019. The benefits are similar to the benefits currently provided under ss. 112.19 and 112.191, F.S.; however, the eligibility for benefits is expanded to include

any first responders accidentally killed while engaged in the performance of their official duties and paramedics and EMTs killed while engaged in the performance of their duties.

- Creates s. 295.061, F.S., to establish an educational benefit for survivors of service members killed while on active duty. The benefits mirror the benefits provided pursuant to s. 112.1912, F.S.
- Amends s. 250.34, F.S., to make the survivors of the members of the Florida National Guard killed accidentally or receiving accidental bodily injury resulting in death eligible for the educational benefits provided in s. 112.1912, F.S.

Chapter 2019-116, L.O.F., amends 1009.25, F.S., to exempt “a student who is or was at the time he or she reached 18 years of age in the custody of a relative or nonrelative under s. 39.5085 or s. 39.6225 or who was adopted from the Department of Children and Families after May 5, 1997” from the payment of tuition and fees, including lab fees, at a school district that provides workforce education programs, Florida College System, institution or state university. Such exemption includes fees associated with enrollment in applied academics.

Fee Exemptions

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

- A student enrolled in a dual enrollment or early admission program pursuant to s. 1007.271, F.S.;
- A student enrolled in an approved apprenticeship program, as defined in s. 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; and
- A student who is homeless.

Additional Exemptions Include:

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

Out-of-state fee waivers are provided for certain students, as follows:

- Students who are undocumented for federal immigration purposes, who meet the certain condition [s. 1009.26(12), F.S.];
- An honorably discharged veteran of the United States Armed Forces, the United States Reserve Forces, or the National Guard who physically resides in this state while enrolled in the institution; or persons who are entitled to and use educational assistance provided by the United States Department of Veterans Affairs for a quarter, semester or term beginning after July 1, 2015, who physically reside in this state while enrolled in the institution [s. 1009.26(13), F.S.]; and
- A person who is an active-duty member of the Armed Forces of the United States or stationed outside of this state. Tuition and fees charged to a student who qualifies for this out-of-state waiver may not exceed the tuition and fees charged to a resident student [s. 1009.26(14), F.S.].

Fee Exemption for Welfare Transition Participants

Section 1009.25(1)(e), F.S., allows for the exemption of payment of tuition and fees, including lab fees, for students enrolled in welfare transition programs. The exemption applies to the student for tuition and fees for career certificate, applied technology diploma and adult general education programs. The law specifies that, while the student is exempt from the payment of tuition and fees, the local workforce development board is required to pay the institution for the costs incurred for the welfare transition program participants. Welfare transition participants are individuals who are receiving temporary cash assistance from DCF and are required to complete work activity. The school district must receive appropriate documentation that demonstrates the

individual is an active participant in the welfare transition program in order to report the exemption to the department in data reporting required in WDIS.

Fee Waivers

Fee waivers are defined in s. 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. 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 2018-9, L.O.F.].

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

The Applied Academics for Adult Education program is designed to prepare students for academic, technical and personal success. It includes career assessment, basic skills-related instruction, workforce readiness instruction and competency training. The department considers 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. If the district's workforce education programs are operated through a charter technical career center as provided by s. 1002.34, F.S., the director appointed by the charter board may certify the enrollment and performance data. Upon certification, the district data shall be considered final for purposes of use in state funding formulas. After the final certification, the department 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 are reported in the student membership surveys authorized in rule 6A-1.0451(4), F.A.C. 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 (ABO) or the average number of eligible 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

s. 1011.68, F.S.

Specific Appropriation 93, chapter 2019-115, L.O.F. (2019-20 General Appropriations Act)

ss. 1006.21-1006.27, F.S.

2019-20 Appropriation

\$444,978,006

Students Eligible for Transportation Funding

Students in membership in kindergarten through grade 12 and in ESE 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 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), regardless of distance.
- (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 s. 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 s. 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 s. 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 whose IEPs include transportation as a related service.

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

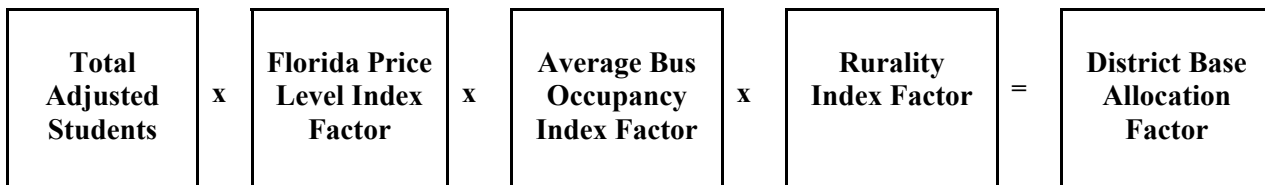
The two major components of the state transportation funding formula are the district's base allocation factor and the district's ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



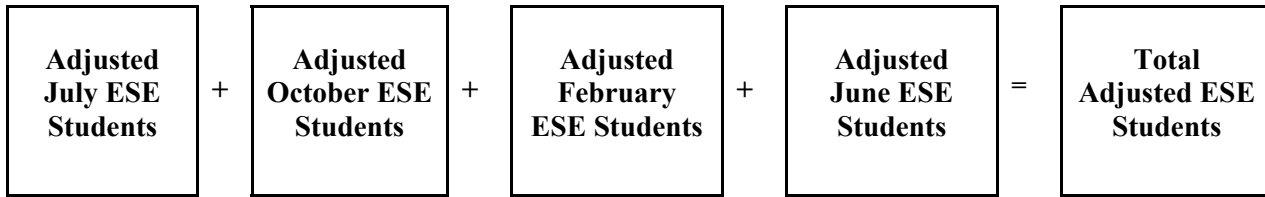
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



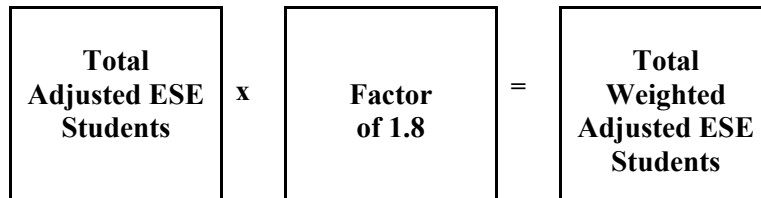
The district base allocation factor is determined by multiplying the district's total adjusted transported students by factors that make adjustments for the district's Florida Price Level Index (FPLI), the district's ABO and the district's Rural Index. Each factor is designed to affect the base allocation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

District Exceptional Student Education Allocation Factor

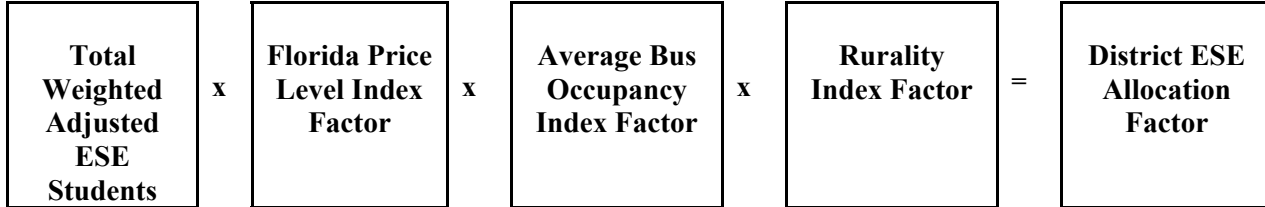
Exceptional Student Education Allocation



The student count for the ESE allocation 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.

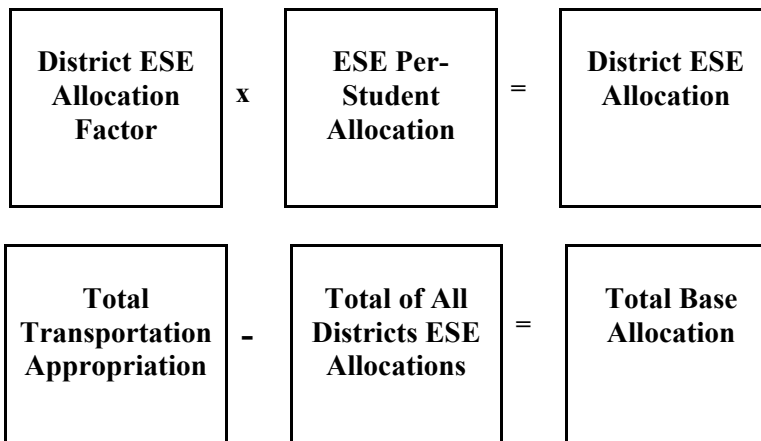


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

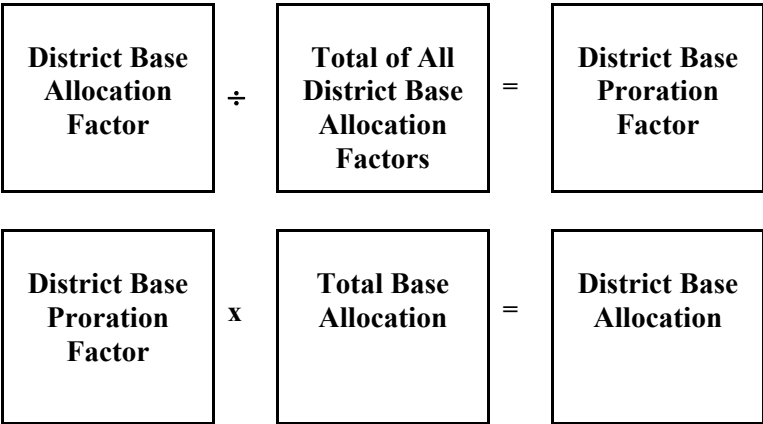


The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the district base allocation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

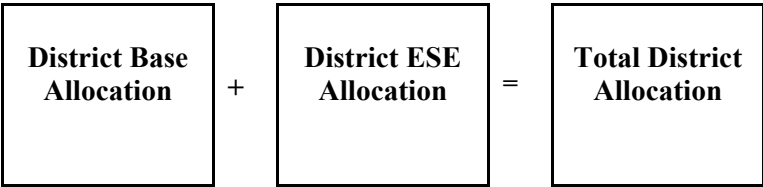
Using these major components, the amount of transportation dollars for each school district is calculated as follows:



The district’s ESE transportation allocation is determined by multiplying the district’s allocation factor by an average per-student allocation amount, 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.

2019-20 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

	2019-20 Unweighted FTE	2019-20 Funded Weighted FTE ¹	\$4,279.49 Times Funded Weighted FTE	District Cost Differential	Base Funding ²	Declining Enrollment Supplement	Sparsity Supplement	State-Funded Discretionary Contribution	0.748 Mills Compression
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	29,220.80	31,721.19	135,750,515	0.9770	132,628,253	0	0	0	3,862,405
2 Baker	4,935.40	5,316.19	22,750,582	0.9750	22,181,817	0	730,794	0	1,990,348
3 Bay	25,200.41	28,767.33	123,109,501	0.9713	119,576,258	661,197	0	0	1,659,447
4 Bradford	3,064.47	3,320.72	14,210,988	0.9703	13,788,922	0	1,081,450	0	953,632
5 Brevard	72,836.64	80,091.02	342,748,719	0.9875	338,464,360	0	0	0	7,816,100
6 Broward	266,367.34	292,229.00	1,250,591,083	1.0197	1,275,227,727	1,817,527	0	0	0
7 Calhoun	2,138.30	2,339.09	10,010,112	0.9369	9,378,474	0	1,712,586	0	880,103
8 Charlotte	15,647.59	17,195.36	73,587,371	0.9834	72,365,821	0	0	0	0
9 Citrus	15,114.05	16,251.41	69,547,747	0.9490	66,000,812	0	2,108,665	0	443,900
10 Clay	38,246.50	41,881.24	179,230,348	0.9911	177,635,198	0	0	0	12,118,021
11 Collier	47,454.81	53,139.47	227,409,830	1.0453	237,711,495	0	0	0	0
12 Columbia	10,027.72	10,636.14	45,517,255	0.9505	43,264,151	0	1,398,868	0	3,318,173
13 Dade	343,591.85	377,618.10	1,616,012,883	1.0153	1,640,737,880	2,298,737	0	0	0
14 DeSoto	4,866.34	5,153.16	22,052,897	0.9719	21,433,211	0	735,708	0	1,302,768
15 Dixie	2,210.33	2,365.76	10,124,246	0.9355	9,471,232	0	1,086,443	0	820,718
16 Duval	129,792.28	141,321.36	604,783,347	1.0098	610,710,224	0	0	0	18,361,714
17 Escambia	39,365.19	43,014.02	184,078,068	0.9755	179,568,155	244,362	0	0	7,171,157
18 Flagler	12,908.14	13,785.21	58,993,668	0.9554	56,362,550	0	1,211,634	0	0
19 Franklin	1,242.42	1,342.97	5,747,227	0.9369	5,384,577	2,501	66,948	0	0
20 Gadsden	4,740.41	5,129.38	21,951,130	0.9537	20,934,793	130,554	783,002	0	1,478,676
21 Gilchrist	2,683.31	2,970.23	12,711,070	0.9516	12,095,854	0	1,939,029	0	895,957
22 Glades	1,748.75	1,858.48	7,953,347	0.9823	7,812,573	1,777	1,027,060	0	457,648
23 Gulf	1,864.02	2,075.92	8,883,879	0.9433	8,380,163	0	1,357,046	0	0
24 Hamilton	1,579.88	1,683.65	7,205,163	0.9268	6,677,745	0	996,589	0	226,808
25 Hardee	4,979.93	5,284.63	22,615,521	0.9607	21,726,731	102,529	708,623	0	1,536,806
26 Hendry	6,952.16	7,526.00	32,207,442	0.9947	32,036,743	172,753	2,065,504	0	2,189,513
27 Hernando	23,000.44	24,835.70	106,284,130	0.9688	102,968,065	0	2,158,931	0	5,193,269
28 Highlands	12,020.78	13,118.98	56,142,544	0.9512	53,402,788	0	2,728,828	0	2,889,716
29 Hillsborough	217,140.48	238,053.46	1,018,747,402	1.0058	1,024,656,137	0	0	0	39,489,168
30 Holmes	3,104.74	3,253.50	13,923,321	0.9405	13,094,883	42,785	2,416,845	0	1,343,887
31 Indian River	17,268.31	18,736.51	80,182,707	1.0022	80,359,109	177,993	0	0	0
32 Jackson	6,147.32	6,761.96	28,937,740	0.9376	27,132,025	47,821	3,312,053	0	2,239,899
33 Jefferson	730.75	800.22	3,424,533	0.9516	3,258,786	29,145	524,256	0	0
34 Lafayette	1,183.69	1,284.74	5,498,032	0.9232	5,075,783	3,083	895,940	0	449,423
35 Lake	44,046.71	48,086.10	205,783,984	0.9790	201,462,520	0	0	0	6,403,070
36 Lee	94,079.06	102,130.85	437,067,951	1.0154	443,798,797	0	0	0	0
37 Leon	34,141.75	37,222.93	159,295,157	0.9740	155,153,483	0	0	0	5,306,652
38 Levy	5,386.12	5,876.31	25,147,610	0.9507	23,907,833	5,094	3,187,728	0	1,439,333
39 Liberty	1,275.45	1,448.58	6,199,184	0.9347	5,794,377	32,080	972,432	0	506,162
40 Madison	2,558.60	2,691.30	11,517,391	0.9297	10,707,718	44,206	1,074,855	0	879,928
41 Manatee	49,075.71	53,301.21	228,101,995	0.9850	224,680,465	0	0	0	0
42 Marion	42,460.16	45,968.33	196,721,009	0.9487	186,629,221	159,576	0	0	8,523,877
43 Martin	18,308.10	20,547.63	87,933,377	1.0158	89,322,724	90,976	0	0	0
44 Monroe	8,283.21	9,016.83	38,587,434	1.0405	40,150,225	0	0	0	0
45 Nassau	12,350.03	13,358.44	57,167,310	0.9899	56,589,920	0	2,717,996	0	0
46 Okaloosa	31,788.25	34,717.14	148,571,653	0.9927	147,487,080	0	0	0	3,284,680
47 Okeechobee	6,450.11	6,851.27	29,319,941	0.9781	28,677,834	0	605,445	0	1,918,263
48 Orange	210,457.18	237,298.37	1,015,516,001	1.0065	1,022,116,855	0	0	0	4,840,515
49 Osceola	69,498.02	75,982.30	325,165,493	0.9878	321,198,474	0	0	0	16,400,838
50 Palm Beach	190,923.36	213,449.97	913,457,012	1.0426	952,370,281	0	0	0	0
51 Pasco	75,725.34	83,104.17	355,643,464	0.9844	350,095,426	0	0	0	18,542,107
52 Pinellas	98,548.84	108,604.47	464,771,743	0.9994	464,492,880	525,392	0	0	0
53 Polk	105,542.39	113,822.75	487,103,320	0.9700	472,490,220	0	0	0	29,288,013
54 Putnam	10,650.37	11,334.01	48,503,782	0.9609	46,607,284	31,198	3,014,086	0	2,829,164
55 St. Johns	42,768.20	47,475.85	203,172,425	1.0061	204,411,777	0	0	0	1,630,324
56 St. Lucie	40,951.73	43,901.09	187,874,276	0.9999	187,855,489	0	0	0	4,754,496
57 Santa Rosa	28,358.90	31,027.58	132,782,218	0.9751	129,475,941	0	0	0	7,447,047
58 Sarasota	43,244.94	48,342.74	206,882,272	1.0040	207,709,801	0	0	0	0
59 Seminole	67,613.07	73,459.31	314,368,383	0.9947	312,702,231	0	0	0	9,656,499
60 Sumter	8,653.38	9,211.83	39,421,934	0.9669	38,117,068	0	0	0	0
61 Suwannee	5,735.87	6,103.54	26,120,038	0.9374	24,484,924	198,676	2,152,734	0	1,654,856
62 Taylor	2,537.42	2,788.32	11,932,588	0.9298	11,094,920	40,562	1,123,572	0	330,448
63 Union	2,306.97	2,472.07	10,579,199	0.9614	10,170,842	0	1,092,066	0	1,079,062
64 Volusia	61,970.25	67,795.83	290,131,577	0.9654	280,093,024	145,661	0	0	4,844,834
65 Wakulla	4,981.09	5,370.68	22,983,771	0.9543	21,933,413	65,640	719,730	0	1,700,644
66 Walton	9,898.75	10,505.20	44,956,898	0.9801	44,062,256	0	0	0	0
67 Washington	3,438.97	3,806.38	16,289,365	0.9413	15,333,179	0	2,129,224	0	1,228,985
69 FAMU Lab School	650.87	680.04	2,910,224	0.9740	2,834,558	0	512,786	260,361	101,165
70 FAU - Palm Beach	1,143.28	1,175.42	5,030,198	1.0426	5,244,484	4,173	577,112	908,713	0
71 FAU - St. Lucie	1,414.26	1,499.95	6,419,021	0.9999	6,418,379	0	0	621,355	164,196
72 FSU Lab - Broward	713.00	769.84	3,294,523	1.0197	3,359,425	0	0	417,362	0
73 FSU Lab - Leon	1,777.85	1,869.52	8,000,592	0.9740	7,792,577	0	1,021,145	711,176	276,331
74 UF Lab School	1,153.20	1,206.30	5,162,349	0.9770	5,043,615	0	852,287	488,115	152,430
75 Virtual School	37,282.90	38,163.96	163,322,285	1.0000	163,322,285	994,905	0	20,397,475	311,312
State	2,847,819.21	3,123,300.51	13,366,133,295		13,376,697,100	8,070,903	52,800,000	23,804,557	254,584,487

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, and 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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	Teachers Classroom Supply Assistance							
	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Assistance
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	2,164,706	11,853,115	8,352,658	1,319,558	250,588	2,428,750	3,830,804	562,922
2 Baker	477,090	1,277,291	1,809,541	316,460	0	403,548	1,420,694	95,078
3 Bay	1,889,395	8,601,039	7,195,395	1,201,017	116,910	2,080,051	3,721,334	485,471
4 Bradford	410,700	1,424,139	970,368	240,234	0	256,968	685,062	59,035
5 Brevard	4,537,461	29,552,869	20,096,429	3,189,005	174,722	6,114,868	10,807,667	1,403,156
6 Broward	16,180,920	102,966,541	59,193,124	11,696,889	426,307	21,490,866	33,921,561	5,131,415
7 Calhoun	344,305	803,684	484,537	200,177	0	180,887	441,447	41,193
8 Charlotte	1,086,527	6,246,308	3,488,634	772,242	0	1,364,852	3,346,812	301,442
9 Citrus	1,045,122	7,100,625	3,323,464	714,433	136,765	1,225,596	3,839,402	291,164
10 Clay	2,057,644	14,443,636	10,036,022	1,728,321	120,447	3,236,826	7,319,480	736,797
11 Collier	2,549,471	22,876,489	10,911,174	2,273,946	141,280	4,066,597	7,487,254	914,190
12 Columbia	838,188	4,224,142	3,849,498	507,934	0	809,761	2,120,962	193,178
13 Dade	22,840,317	136,335,335	115,781,082	15,016,529	533,654	27,279,167	20,355,590	6,619,101
14 DeSoto	522,193	2,208,310	1,920,238	309,661	0	406,926	867,073	93,747
15 Dixie	367,480	792,326	490,575	201,020	0	183,344	568,036	42,581
16 Duval	8,709,313	50,610,614	32,765,817	5,661,600	358,739	10,513,795	20,292,772	2,500,374
17 Escambia	2,806,989	14,769,302	10,575,017	1,745,876	213,934	3,123,636	8,556,504	758,348
18 Flagler	929,207	6,368,590	2,800,032	626,897	0	1,118,697	2,663,393	248,668
19 Franklin	313,945	514,094	275,705	163,904	0	102,836	386,672	23,935
20 Gadsden	518,732	1,606,636	1,373,026	305,134	0	380,825	1,580,298	91,321
21 Gilchrist	361,748	1,084,129	597,546	224,857	0	234,986	467,851	51,692
22 Glades	335,648	614,322	432,711	185,955	0	138,783	264,869	33,689
23 Gulf	346,020	436,682	377,639	191,110	0	150,936	341,078	35,909
24 Hamilton	346,395	539,133	341,470	175,649	57,574	127,906	476,353	30,435
25 Hardee	489,354	1,855,663	1,102,339	312,327	0	406,559	1,150,318	95,936
26 Hendry	620,054	2,320,235	1,806,947	405,965	0	585,699	1,530,289	133,929
27 Hernando	1,464,709	10,455,916	5,513,394	1,050,178	179,876	1,923,027	5,311,505	443,090
28 Highlands	986,053	4,387,019	2,482,720	600,015	0	1,011,407	2,842,980	237,353
29 Hillsborough	10,977,296	83,547,661	50,921,207	9,421,144	550,792	17,490,418	31,629,375	4,183,087
30 Holmes	400,748	1,061,903	678,796	233,931	0	254,098	755,581	59,811
31 Indian River	1,207,073	5,987,631	3,829,196	844,838	0	1,401,457	2,925,793	332,664
32 Jackson	590,415	2,295,006	1,241,338	361,419	33,827	509,162	1,362,251	118,425
33 Jefferson	309,033	441,900	307,257	144,597	0	60,318	206,866	14,077
34 Lafayette	301,744	374,219	205,050	161,099	0	109,188	197,692	22,803
35 Lake	2,656,366	15,648,706	10,229,098	1,944,725	6,101	3,671,198	8,948,118	848,535
36 Lee	5,060,020	39,345,358	22,567,976	4,145,675	281,258	7,796,269	22,989,978	1,812,379
37 Leon	2,771,626	18,018,936	9,905,688	1,524,137	228,580	2,710,634	4,775,027	657,721
38 Levy	573,353	2,069,589	1,250,676	332,136	0	435,182	1,542,882	103,761
39 Liberty	306,241	513,430	266,326	167,626	137,773	103,879	258,552	24,571
40 Madison	401,218	1,096,288	694,935	212,250	41,628	214,867	534,657	49,290
41 Manatee	2,901,621	20,285,621	12,416,044	2,155,596	317,064	4,015,724	7,000,251	945,416
42 Marion	2,711,730	15,855,323	12,979,091	1,810,006	224,700	3,397,425	10,220,504	817,971
43 Martin	1,242,198	7,032,620	4,013,418	926,248	36,208	1,628,591	2,765,897	352,695
44 Monroe	755,143	3,357,022	1,814,441	479,653	1,380	675,578	1,045,753	159,571
45 Nassau	845,712	3,792,475	2,742,292	628,962	0	1,058,422	3,061,126	237,916
46 Okaloosa	1,952,701	13,500,142	8,889,029	1,454,509	257,038	2,629,466	6,763,035	612,382
47 Okeechobee	618,215	2,878,281	2,088,948	375,458	255,584	534,453	1,668,893	124,258
48 Orange	12,971,498	58,073,783	49,765,773	9,398,082	414,279	17,931,574	30,877,678	4,054,337
49 Osceola	3,683,427	20,552,909	15,310,682	3,032,193	83,343	6,046,038	11,870,543	1,338,840
50 Palm Beach	11,612,316	72,089,664	42,812,463	8,764,629	263,745	15,123,621	27,113,301	3,678,029
51 Pasco	4,109,994	31,254,734	20,494,073	3,294,641	181,833	6,385,087	16,777,467	1,458,805
52 Pinellas	6,971,922	45,181,010	23,743,551	4,333,623	366,621	8,006,961	12,520,166	1,898,487
53 Polk	5,648,738	40,318,983	27,256,880	4,406,256	308,401	8,866,700	23,817,178	2,033,214
54 Putnam	823,235	3,584,006	3,145,825	538,297	0	856,292	2,552,476	205,173
55 St. Johns	2,231,213	14,187,245	8,490,902	1,971,511	288,405	3,778,746	9,779,430	823,905
56 St. Lucie	2,333,409	17,658,070	10,225,851	1,821,143	147,804	3,512,721	10,197,440	788,912
57 Santa Rosa	1,531,603	10,647,803	8,194,642	1,290,928	0	2,417,428	6,797,015	546,318
58 Sarasota	2,659,532	23,133,744	8,839,749	2,001,464	0	3,661,596	6,643,931	833,089
59 Seminole	3,803,902	20,410,573	16,289,733	2,955,028	0	5,368,222	11,081,667	1,302,527
60 Sumter	711,191	4,052,508	1,760,894	461,187	0	727,849	1,062,690	166,702
61 Suwannee	532,884	1,430,938	1,207,173	337,377	0	482,245	1,337,489	110,498
62 Taylor	414,435	1,070,007	556,614	215,766	0	209,468	644,269	48,882
63 Union	351,420	682,964	515,726	207,374	40,319	195,336	490,356	44,442
64 Volusia	4,060,583	24,177,369	16,879,197	2,658,864	226,251	5,037,142	11,124,013	1,193,821
65 Wakulla	494,018	1,936,314	932,516	314,204	0	426,087	1,757,216	95,958
66 Walton	753,895	3,108,652	1,997,401	515,183	43,205	911,209	2,360,903	190,694
67 Washington	414,419	878,697	990,010	254,259	153,731	303,625	922,487	66,250
69 FAMU Lab School	275,097	66,756	347,694	140,744	0	59,697	0	12,539
70 FAU - Palm Beach	294,084	118,531	298,964	162,632	0	253,109	0	22,025
71 FAU - St. Lucie	304,533	203,569	422,205	173,293	0	108,952	0	27,245
72 FSU Lab - Broward	277,493	178,587	149,344	145,511	0	55,805	0	13,736
73 FSU Lab - Leon	318,553	301,197	305,646	185,774	0	157,903	0	34,249
74 UF Lab School	294,467	330,005	301,473	160,807	0	100,685	0	22,216
75 Virtual School	0	591,881	0	1,598,328	0	2,923,300	0	0

State 180,000,000 1,079,590,794 716,622,889 130,000,000 7,600,666 233,951,826 444,978,006 54,143,375

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District	Virtual Education Contribution	Digital Classrooms Allocation	Federally Connected Student Supplement	Mental Health Assistance Allocation	Total Funds Compression Allocation	Best and Brightest Teacher/Principal Allocation	Turnaround Supplemental Services Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Prior-Year Adjustments	Net State FEFP
-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	
1 Alachua	0	269,459	0	803,869	1,727,911	2,847,411	917,449	173,819,858	64,089,882	0	109,729,976
2 Baker	0	253,287	0	218,884	0	559,499	0	31,734,331	3,832,287	0	27,902,044
3 Bay	0	266,782	731,318	707,026	0	2,577,038	177,915	151,647,593	63,702,324	0	87,945,269
4 Bradford	0	252,041	0	173,817	0	385,639	0	20,682,007	3,928,773	0	16,753,234
5 Brevard	0	298,504	2,712,823	1,854,484	1,897,879	7,111,333	745,984	436,777,644	167,480,525	0	269,297,119
6 Broward	0	427,381	0	6,516,238	2,084,389	26,516,506	1,409,716	1,565,007,107	797,321,330	0	767,685,777
7 Calhoun	0	251,424	0	151,507	0	294,276	0	15,164,600	1,547,077	0	13,617,523
8 Charlotte	0	260,420	0	476,918	0	1,599,067	0	91,309,043	73,065,040	0	18,244,003
9 Citrus	1,769	260,065	0	464,066	541,405	1,467,215	0	88,964,468	41,212,652	0	47,751,816
10 Clay	0	275,469	576,926	1,021,279	1,232,007	3,779,736	298,989	236,616,798	46,252,059	0	190,364,739
11 Collier	0	281,601	0	1,243,088	0	5,024,224	261,699	295,742,508	266,192,949	0	29,549,559
12 Columbia	5,985	256,678	0	341,547	270,332	996,222	0	62,395,619	12,005,145	0	50,390,474
13 Dade	0	478,807	101,375	8,376,416	0	34,088,096	1,523,020	2,032,365,106	1,279,261,102	0	753,104,004
14 DeSoto	92	253,241	0	217,220	0	543,992	273,754	31,088,134	7,109,791	0	23,978,343
15 Dixie	234	251,472	0	153,242	0	296,198	0	14,724,901	2,135,143	0	12,589,758
16 Duval	0	336,432	1,009,319	3,226,427	2,746,755	12,750,941	2,689,991	783,244,827	279,577,875	0	503,666,952
17 Escambia	0	276,214	1,775,322	1,048,226	1,431,389	3,819,777	2,458,673	240,342,881	77,479,212	0	162,863,669
18 Flagler	7,544	258,596	0	410,930	707,789	1,267,558	0	74,982,085	39,415,212	0	35,566,873
19 Franklin	0	250,827	0	129,927	0	211,542	0	7,827,413	7,045,055	0	782,358
20 Gadsden	21	253,157	0	214,187	0	533,667	1,077,311	31,261,340	6,143,844	0	25,117,496
21 Gilchrist	0	251,787	0	164,635	0	350,567	0	18,720,638	3,070,171	0	15,650,467
22 Glades	0	251,165	284,174	142,124	0	261,838	0	12,244,336	2,606,922	0	9,637,414
23 Gulf	0	251,241	0	144,900	0	273,596	0	12,286,320	6,456,143	0	5,830,177
24 Hamilton	2,247	251,052	0	138,056	0	238,330	665,812	11,291,554	3,251,910	0	8,039,644
25 Hardee	1,961	253,316	0	219,956	130,401	550,072	0	30,642,891	6,458,759	0	24,184,132
26 Hendry	0	254,630	0	267,463	0	763,645	219,515	45,372,884	8,489,893	0	36,882,991
27 Hernando	0	265,317	0	654,033	682,003	2,232,997	246,129	140,742,439	39,614,204	0	101,128,235
28 Highlands	9,545	258,205	0	396,782	642,095	1,206,246	0	74,081,752	20,467,257	0	53,614,495
29 Hillsborough	0	394,600	1,322,338	5,330,465	5,181,820	21,325,884	10,052,873	1,316,474,265	419,163,881	0	897,310,384
30 Holmes	15,177	252,068	0	174,787	0	371,262	0	21,156,562	1,936,727	0	19,219,835
31 Indian River	0	261,499	0	515,958	0	1,764,649	0	99,607,860	72,977,577	0	26,630,283
32 Jackson	270	254,094	0	248,076	0	662,043	0	40,408,124	6,295,540	0	34,112,584
33 Jefferson	0	219,712	0	117,602	0	167,506	0	5,801,055	2,607,731	0	3,193,324
34 Lafayette	0	250,788	0	128,513	0	205,146	0	8,380,471	1,067,553	0	7,312,918
35 Lake	0	279,332	0	1,160,994	2,295,434	4,273,322	318,707	260,146,226	93,598,180	0	166,548,046
36 Lee	0	312,650	67,496	2,366,170	0	9,293,349	1,199,578	561,036,953	339,437,780	0	221,599,173
37 Leon	0	272,736	0	922,404	929,081	3,314,024	680,327	207,171,056	71,209,106	0	135,961,950
38 Levy	0	253,587	0	229,741	0	595,254	0	35,926,149	8,019,237	0	27,906,912
39 Liberty	0	250,849	0	130,723	0	220,031	0	9,685,052	1,016,268	0	8,668,784
40 Madison	0	251,704	0	161,631	0	321,812	440,051	17,127,038	2,783,660	0	14,343,378
41 Manatee	0	282,681	0	1,282,132	1,996,475	4,754,285	1,522,800	284,556,175	155,437,708	0	129,118,467
42 Marion	31,456	278,275	0	1,122,777	3,417,714	3,966,048	1,538,803	253,684,497	79,007,839	0	174,676,658
43 Martin	0	262,192	0	541,004	0	1,950,332	0	110,165,103	90,290,022	0	19,875,081
44 Monroe	0	255,516	1,008,878	299,525	0	931,717	0	50,934,402	45,853,565	0	5,080,837
45 Nassau	0	258,224	0	397,487	0	1,272,268	0	73,602,800	37,680,757	0	35,922,043
46 Okaloosa	0	271,169	2,695,609	865,713	0	3,155,214	0	193,817,767	76,030,391	0	117,787,376
47 Okeechobee	0	254,295	0	255,370	0	694,065	0	40,949,362	8,542,500	0	32,406,862
48 Orange	0	390,149	0	5,169,478	2,825,497	21,273,282	2,834,035	1,242,936,815	574,974,716	0	667,962,099
49 Osceola	0	296,281	0	1,774,063	4,712,261	6,753,668	0	413,053,560	118,252,408	0	294,801,152
50 Palm Beach	0	377,141	24,400	4,698,949	0	19,828,473	1,982,874	1,160,739,886	792,839,313	0	367,900,573
51 Pasco	0	300,428	0	1,924,067	1,787,101	7,352,272	603,080	464,561,115	121,149,197	0	343,411,918
52 Pinellas	0	315,626	30,546	2,473,838	0	9,722,030	2,287,221	582,869,874	341,786,773	0	241,083,101
53 Polk	0	320,284	0	2,642,298	5,843,427	9,887,696	4,752,564	637,880,852	150,518,519	0	487,362,333
54 Putnam	2,839	257,092	0	356,545	86,505	1,065,476	1,697,763	67,653,256	14,941,953	0	52,711,303
55 St. Johns	0	278,480	0	1,130,197	629,564	4,334,416	0	253,966,115	115,003,897	0	138,962,218
56 St. Lucie	0	277,271	0	1,086,442	1,058,668	3,991,451	870,437	246,579,604	93,062,776	0	153,516,828
57 Santa Rosa	0	268,885	1,229,105	783,107	769,619	2,782,111	0	174,181,552	43,778,269	0	130,403,283
58 Sarasota	0	278,798	0	1,141,681	0	4,402,735	0	261,306,120	235,192,672	0	26,113,448
59 Seminole	0	295,025	0	1,728,659	4,361,880	6,577,667	643,656	397,177,269	144,567,721	0	252,609,548
60 Sumter	0	255,762	0	308,442	0	889,600	0	48,513,893	43,667,782	0	4,846,111
61 Suwannee	13,325	253,820	0	238,165	483,306	607,208	0	35,525,618	7,999,502	0	27,526,116
62 Taylor	18	251,690	0	161,121	0	329,833	25,385	16,516,990	5,614,010	0	10,902,980
63 Union	0	251,536	0	155,570	0	310,690	6,904	15,594,607	1,053,931	0	14,540,676
64 Volusia	0	291,268	0	1,592,735	3,680,796	5,902,163	1,050,795	362,958,516	151,006,034	0	211,952,482
65 Wakulla	51	253,317	0	219,984	37,113	554,354	0	31,440,559	5,712,533	0	25,728,026
66 Walton	0	256,592	0	338,440	0	1,012,755	0	55,551,185	49,989,367	0	5,561,818
67 Washington	0	252,290	0	182,838	0	417,629	0	23,527,623	3,645,389	0	19,882,234
69 FAMU Lab School	0	195,694	0	115,678	0	158,718	0	5,081,487	0	0	5,081,487
70 FAU - Palm Beach	0	250,761	0	127,539	0	208,640	0	8,470,767	0	0	8,470,767
71 FAU - St. Lucie	0	250,942	0	134,067	0	232,958	0	9,061,694	0	0	9,061,694
72 FSU Lab - Broward	0	214,375	0	117,175	0	169,591	0	5,098,404	0	0	5,098,404
73 FSU Lab - Leon	0	251,184	0	142,825	0	261,424	0	11,759,984	0	0	11,759,984
74 UF Lab School	0	250,768	0	127,778	0	204,479	0	8,329,125	0	0	8,329,125
75 Virtual School	2,953,551	0	0	0	0	3,483,242	0	196,576,279	0	0	196,576,279
State	3,046,085	20,000,000	13,569,629	75,000,000	54,190,616	284,500,000	45,473,810	17,058,624,743	7,856,925,320	0	9,201,699,423

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Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Adjustment for McKay Scholarships	Adjusted Net State FEFP
-1-	-2-	-3-	
1 Alachua	109,729,976	(1,899,616)	107,830,360
2 Baker	27,902,044	(171,240)	27,730,804
3 Bay	87,945,269	(2,074,736)	85,870,533
4 Bradford	16,753,234	(353,527)	16,399,707
5 Brevard	269,297,119	(10,254,864)	259,042,255
6 Broward	767,685,777	(19,355,561)	748,330,216
7 Calhoun	13,617,523	(34,365)	13,583,158
8 Charlotte	18,244,003	(828,795)	17,415,208
9 Citrus	47,751,816	(518,487)	47,233,329
10 Clay	190,364,739	(2,546,730)	187,818,009
11 Collier	29,549,559	(1,282,089)	28,267,470
12 Columbia	50,390,474	(1,096,679)	49,293,795
13 Dade	753,104,004	(42,285,708)	710,818,296
14 DeSoto	23,978,343	(263,889)	23,714,454
15 Dixie	12,589,758	(509,949)	12,079,809
16 Duval	503,666,952	(19,561,808)	484,105,144
17 Escambia	162,863,669	(2,612,958)	160,250,711
18 Flagler	35,566,873	(482,600)	35,084,273
19 Franklin	782,358	(52,164)	730,194
20 Gadsden	25,117,496	(302,260)	24,815,236
21 Gilchrist	15,650,467	(248,830)	15,401,637
22 Glades	9,637,414	(17,517)	9,619,897
23 Gulf	5,830,177	(94,709)	5,735,468
24 Hamilton	8,039,644	(115,112)	7,924,532
25 Hardee	24,184,132	(55,276)	24,128,856
26 Hendry	36,882,991	(109,546)	36,773,445
27 Hernando	101,128,235	(2,297,756)	98,830,479
28 Highlands	53,614,495	(445,034)	53,169,461
29 Hillsborough	897,310,384	(12,994,450)	884,315,934
30 Holmes	19,219,835	(14,735)	19,205,100
31 Indian River	26,630,283	(642,253)	25,988,030
32 Jackson	34,112,584	(95,365)	34,017,219
33 Jefferson	3,193,324	(41,862)	3,151,462
34 Lafayette	7,312,918	(35,013)	7,277,905
35 Lake	166,548,046	(3,593,852)	162,954,194
36 Lee	221,599,173	(2,902,110)	218,697,063
37 Leon	135,961,950	(1,738,313)	134,223,637
38 Levy	27,906,912	(514,245)	27,392,667
39 Liberty	8,668,784	(100,008)	8,568,776
40 Madison	14,343,378	(19,634)	14,323,744
41 Manatee	129,118,467	(5,598,479)	123,519,988
42 Marion	174,676,658	(2,471,641)	172,205,017
43 Martin	19,875,081	(873,212)	19,001,869
44 Monroe	5,080,837	(230,906)	4,849,931
45 Nassau	35,922,043	(627,193)	35,294,850
46 Okaloosa	117,787,376	(1,974,689)	115,812,687
47 Okeechobee	32,406,862	(232,945)	32,173,917
48 Orange	667,962,099	(18,446,843)	649,515,256
49 Osceola	294,801,152	(6,286,032)	288,515,120
50 Palm Beach	367,900,573	(11,317,259)	356,583,314
51 Pasco	343,411,918	(6,459,892)	336,952,026
52 Pinellas	241,083,101	(8,090,358)	232,992,743
53 Polk	487,362,333	(6,893,925)	480,468,408
54 Putnam	52,711,303	(354,870)	52,356,433
55 St. Johns	138,962,218	(2,306,064)	136,656,154
56 St. Lucie	153,516,828	(1,578,685)	151,938,143
57 Santa Rosa	130,403,283	(815,766)	129,587,517
58 Sarasota	26,113,448	(3,263,330)	22,850,118
59 Seminole	252,609,548	(5,727,191)	246,882,357
60 Sumter	4,846,111	(358,568)	4,487,543
61 Suwannee	27,526,116	(412,044)	27,114,072
62 Taylor	10,902,980	(22,484)	10,880,496
63 Union	14,540,676	(87,162)	14,453,514
64 Volusia	211,952,482	(3,698,558)	208,253,924
65 Wakulla	25,728,026	(193,961)	25,534,065
66 Walton	5,561,818	(160,193)	5,401,625
67 Washington	19,882,234	(166,070)	19,716,164
69 FAMU Lab School	5,081,487	(8,337)	5,073,150
70 FAU - Palm Beach	8,470,767	(48,294)	8,422,473
71 FAU - St. Lucie	9,061,694	(20,463)	9,041,231
72 FSU Lab - Broward	5,098,404	(91,862)	5,006,542
73 FSU Lab - Leon	11,759,984	(11,175)	11,748,809
74 UF Lab School	8,329,125	(22,857)	8,306,268
75 Virtual School	196,576,279	(269,829)	196,306,450

State 9,201,699,423 (221,684,782) 8,980,014,641

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Prekindergarten through Grade 12 Funding Summary - Page 5

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	109,729,976	988,202	30,908,984	141,627,162	64,089,882	12,368,223	76,458,105	218,085,267
2 Baker	27,902,044	311,034	5,371,205	33,584,283	3,832,287	750,996	4,583,283	38,167,566
3 Bay	87,945,269	1,125,101	28,385,275	117,455,645	63,702,324	12,337,995	76,040,319	193,495,964
4 Bradford	16,753,234	98,229	3,363,229	20,214,692	3,928,773	748,528	4,677,301	24,891,993
5 Brevard	269,297,119	2,950,924	79,515,253	351,763,296	167,480,525	32,640,811	200,121,336	551,884,632
6 Broward	767,685,777	13,304,800	302,023,964	1,083,014,541	797,321,330	155,920,616	953,241,946	2,036,256,487
7 Calhoun	13,617,523	95,700	2,216,135	15,929,358	1,547,077	307,606	1,854,683	17,784,041
8 Charlotte	18,244,003	728,589	17,048,000	36,020,592	73,065,040	14,071,228	87,136,268	123,156,860
9 Citrus	47,751,816	478,577	15,548,399	63,778,792	41,212,652	7,951,267	49,163,919	112,942,711
10 Clay	190,364,739	2,335,251	40,895,811	233,595,801	46,252,059	9,125,967	55,378,026	288,973,827
11 Collier	29,549,559	2,995,056	55,664,789	88,209,404	266,192,949	70,308,025	336,500,974	424,710,378
12 Columbia	50,390,474	246,571	10,529,451	61,166,496	12,005,145	2,251,717	14,256,862	75,423,358
13 Dade	753,104,004	21,064,797	385,590,002	1,159,758,803	1,279,261,102	243,855,072	1,523,116,174	2,682,874,977
14 DeSoto	23,978,343	217,910	5,209,077	29,405,330	7,109,791	1,400,243	8,510,034	37,915,364
15 Dixie	12,589,758	57,269	2,304,049	14,951,076	2,135,143	407,005	2,542,148	17,493,224
16 Duval	503,666,952	5,289,222	146,271,351	655,227,525	279,577,875	53,731,822	333,309,697	988,537,222
17 Escambia	162,863,669	1,113,428	42,274,952	206,252,049	77,479,212	14,694,333	92,173,545	298,425,594
18 Flagler	35,566,873	150,757	13,171,881	48,889,511	39,415,212	7,462,055	46,877,267	95,766,778
19 Franklin	782,358	3,968	1,299,378	2,085,704	7,045,055	1,592,536	8,637,591	10,723,295
20 Gadsden	25,117,496	318,146	5,031,491	30,467,133	6,143,844	1,154,382	7,298,226	37,765,359
21 Gilchrist	15,650,467	206,617	2,908,154	18,765,238	3,070,171	594,483	3,664,654	22,429,892
22 Glades	9,637,414	14,810	1,937,583	11,589,807	2,606,922	513,693	3,120,615	13,710,422
23 Gulf	5,830,177	6,176	2,033,438	7,869,791	6,456,143	1,257,275	7,713,418	15,583,209
24 Hamilton	8,039,644	157,321	1,547,403	9,744,368	3,251,910	650,730	3,902,640	13,647,008
25 Hardee	24,184,132	213,739	5,186,686	29,584,557	6,458,759	1,229,301	7,688,060	37,272,617
26 Hendry	36,882,991	204,610	7,594,017	44,681,618	8,489,893	1,672,048	10,161,941	54,843,559
27 Hernando	101,128,235	640,947	24,162,905	125,932,087	39,614,204	7,582,248	47,196,452	173,128,539
28 Highlands	53,614,495	175,862	12,789,057	66,579,414	20,467,257	3,953,902	24,421,159	91,000,573
29 Hillsborough	897,310,384	9,939,865	242,158,128	1,149,408,377	419,163,881	81,121,496	500,285,377	1,649,693,754
30 Holmes	19,219,835	10,385	3,053,628	22,283,848	1,936,727	380,628	2,317,355	24,601,203
31 Indian River	26,630,283	1,052,903	18,968,521	46,651,707	72,977,577	14,297,336	87,274,913	133,926,620
32 Jackson	34,112,584	316,496	6,444,513	40,873,593	6,295,540	1,174,623	7,470,163	48,343,756
33 Jefferson	3,193,324	56,284	795,507	4,045,115	2,607,731	490,219	3,097,950	7,143,065
34 Lafayette	7,312,918	120,570	1,195,625	8,629,113	1,067,553	208,059	1,275,612	9,904,725
35 Lake	166,548,046	1,531,894	47,680,624	215,760,564	93,598,180	18,062,807	111,660,987	327,421,551
36 Lee	221,599,173	3,842,638	104,319,922	329,761,733	339,437,780	65,236,243	404,674,023	734,435,756
37 Leon	135,961,950	1,484,931	36,843,972	174,290,853	71,209,106	13,657,541	84,866,647	259,157,500
38 Levy	27,906,912	39,609	5,630,552	33,577,073	8,019,237	1,552,378	9,571,615	43,148,688
39 Liberty	8,668,784	88,415	1,256,995	10,014,194	1,016,268	202,280	1,218,548	11,232,742
40 Madison	14,343,378	195,811	2,568,786	17,107,975	2,783,660	541,247	3,324,907	20,432,882
41 Manatee	129,118,467	2,341,748	53,321,664	184,781,879	155,437,708	29,965,826	185,403,534	370,185,413
42 Marion	174,676,658	816,155	43,787,510	219,280,323	79,007,839	15,060,618	94,068,457	313,348,780
43 Martin	19,875,081	791,157	20,971,150	41,637,388	90,290,022	17,406,427	107,696,449	149,333,837
44 Monroe	5,080,837	465,138	9,640,223	15,186,198	45,853,565	22,056,892	67,910,457	83,096,655
45 Nassau	35,922,043	833,628	13,326,940	50,082,611	37,680,757	7,249,281	44,930,038	95,012,649
46 Okaloosa	117,787,376	2,024,501	34,576,308	154,388,185	76,030,391	14,372,184	90,402,575	244,790,760
47 Okeechobee	32,406,862	93,448	6,685,355	39,185,665	8,542,500	1,664,441	10,206,941	49,392,606
48 Orange	667,962,099	10,114,947	241,145,344	919,222,390	574,974,716	112,058,647	687,033,363	1,606,255,753
49 Osceola	294,801,152	1,589,531	74,820,167	371,210,850	118,252,408	22,202,008	140,454,416	511,665,266
50 Palm Beach	367,900,573	12,322,493	220,360,782	600,583,848	792,839,313	151,751,230	944,590,543	1,545,174,391
51 Pasco	343,411,918	3,249,804	82,320,165	428,981,887	121,149,197	23,519,232	144,668,429	573,650,316
52 Pinellas	241,083,101	4,582,769	109,481,361	355,147,231	341,786,773	66,681,405	408,468,178	763,615,409
53 Polk	487,362,333	4,593,528	112,747,980	604,703,841	150,518,519	29,335,032	179,853,551	784,557,392
54 Putnam	52,711,303	588,193	11,215,177	64,514,673	14,941,953	3,086,601	18,028,554	82,543,227
55 St. Johns	138,962,218	3,380,396	46,900,685	189,243,299	115,003,897	22,125,235	137,129,132	326,372,431
56 St. Lucie	153,516,828	1,751,865	44,112,857	199,381,550	93,062,776	17,991,976	111,054,752	310,436,302
57 Santa Rosa	130,403,283	978,101	30,613,555	161,994,939	43,778,269	8,304,881	52,083,150	214,078,089
58 Sarasota	26,113,448	2,807,089	48,201,433	77,121,970	235,192,672	47,688,837	282,881,509	360,003,479
59 Seminole	252,609,548	2,786,170	72,291,356	327,687,074	144,567,721	27,899,034	172,466,755	500,153,829
60 Sumter	4,846,111	497,027	9,160,943	14,504,081	43,667,782	10,310,449	53,978,231	68,482,312
61 Suwannee	27,526,116	165,995	5,781,874	33,473,985	7,999,502	1,531,123	9,530,625	43,004,610
62 Taylor	10,902,980	63,061	2,618,107	13,584,148	5,614,010	1,078,952	6,692,962	20,277,110
63 Union	14,540,676	7,496	2,430,386	16,978,558	1,053,931	202,346	1,256,277	18,234,835
64 Volusia	211,952,482	1,776,280	66,327,515	280,056,277	151,006,034	29,576,463	180,582,497	460,638,774
65 Wakulla	25,728,026	447,535	5,243,506	31,419,067	5,712,533	1,066,111	6,778,644	38,197,711
66 Walton	5,561,818	505,893	10,461,940	16,529,651	49,989,367	15,704,346	65,693,713	82,223,364
67 Washington	19,882,234	90,516	3,511,211	23,483,961	3,645,389	681,177	4,326,566	27,810,527
69 FAMU Lab School	5,081,487	2,089	691,202	5,774,778	0	0	0	5,774,778
70 FAU - Palm Beach	8,470,767	117,300	1,209,745	9,797,812	0	0	0	9,797,812
71 FAU - St. Lucie	9,061,694	145,027	1,618,310	10,825,031	0	0	0	10,825,031
72 FSU Lab - Broward	5,098,404	70,225	924,463	6,093,092	0	0	0	6,093,092
73 FSU Lab - Leon	11,759,984	174,918	1,781,796	13,716,698	0	0	0	13,716,698
74 UF Lab School	8,329,125	115,077	1,119,680	9,563,882	0	0	0	9,563,882
75 Virtual School	196,576,279	120,363	0	196,696,642	0	0	0	196,696,642
State	9,201,699,423	134,582,877	3,111,099,382	12,447,381,682	7,856,925,320	1,558,029,718	9,414,955,038	21,862,336,720

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