

**2022-23**

**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 (BSA) and by a district cost differential (DCD) 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, three major allocations within the FEFP are the Supplemental Academic Instruction (SAI) Allocation, the Exceptional Student Education (ESE) Guaranteed Allocation and the Teacher Salary Increase Allocation (TSIA), which are explained on pages 20 and 22.

Scholarship awards for K-12 education are available pursuant to the provisions of three scholarship programs described below.

- (1) Florida Tax Credit Scholarship Program – These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students in families with limited financial resources and students in foster care. These funds may be used for tuition and fees at an eligible private school or for transportation to a public school that is different than the school to which the student was assigned. In accordance with section (s.) 1002.395, Florida Statutes (F.S.), \$873,565,674 in tax credits for participating corporations is authorized for 2022-23.

To be eligible for a Florida Tax Credit Scholarship, a student is on the direct certification list or the student's household income level does not exceed 375 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level authorized under s. 1002.394(3)(a)3, F.S., or the student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home as defined in s. 39.01, F.S. A student who initially receives a scholarship based on eligibility under this paragraph remains eligible to participate until he or she graduates high school or attains the age of 21 years. A sibling of a student participating in the scholarship program is eligible if they reside in the same household. Scholarship amounts are based on 100 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. Up to \$750 per year is available for students using the public school transportation option.

- (2) 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 with capacity or enroll in an approved private school under the Hope Scholarship.

A tax credit on scholarship contributions is 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 eligible nonprofit scholarship funding organizations is used to fund the Hope Scholarship. Scholarship amounts are based on 100 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. Up to \$750 per year is available for transportation for students who transfer to a public school located outside of their district of residence.

- (3) Family Empowerment Scholarship Program – The Family Empowerment Scholarship Program, which is established in s. 1002.394, F.S., consists of two subprograms that provide scholarship options for students with varying needs:

The Family Empowerment Scholarship Program for Educational Options (FES EO) provides scholarship funds to students in families that have limited financial resources. These funds may be used for tuition and fees at an eligible private school or for transportation to a public school that is different than the school to which the student was assigned. Students are eligible to receive an FES EO scholarship if: (1) the student is on the direct certification list pursuant to s. 1002.395(2)(c), F.S., or the student's household income level does not exceed 185 percent of the federal poverty level; (2) the student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in s. 39.01, F.S.; (3) the student's household income level does not exceed 375 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level that is increased by 25 percentage points in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships authorized under s. 1002.394(12)(a), F.S., have not been funded; (4) the student is a sibling of a student who is participating in the scholarship program under s. 1003.394, F.S., and such siblings reside in the same household; (5) the student is a dependent child of a member of the United States Armed Forces; or (6) the student is a dependent child of a law enforcement officer.

The Family Empowerment Scholarship Program for Students with Unique Abilities (FES UA) provides scholarship funds to students with eligible disabilities, allowing them to personalize the education of their children by directing money toward a combination of programs and approved providers. A parent of a student with a disability may request and receive from the state a scholarship if the student: (1) is a resident of Florida; (2) is 3 or 4 years of age before or on September 1 of the year the student applies for program participation, or is eligible to enroll in kindergarten through grade 12 in a public school in the state; (3) has a disability as defined by s. 1002.394(2), F.S.; or (4) has an individualized educational plan (IEP) written with rules of the State Board of Education or with the applicable rules of another state or has received a diagnosis of a disability from a physician or psychologist.

Scholarship amounts for students receiving FES EO scholarships are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in basic programs 101, 102 or 103, plus a per FTE share for all categorical programs, except for the ESE Guaranteed Allocation. Up to \$750 per year is available for transportation for an FES EO student enrolled in a Florida public school that is different from the school to which the student was assigned if the school district does not provide the student with transportation to the school.

Scholarship amounts for students receiving FES UA scholarships reported in FEFP programs 111, 112 or 113 are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic ESE

program, plus a per FTE share for all categorical programs including the ESE Guaranteed Allocation, except that the ESE Guaranteed Allocation is allocated on each school district's average allocation funds per basic ESE student. For students receiving FES UA scholarships reported in FEFP programs 254 or 255, the calculated scholarship is based on 100 percent of the funds per unweighted FTE in the FEFP for those programs, plus a per unweighted FTE share of all categorical programs, not including the ESE Guaranteed Allocation.

The Florida Legislature repealed the Gardiner Scholarship Program in 2021 and the McKay Scholarship for Students with Disabilities Program in 2022. The students in these programs were transitioned to the Family Empowerment Scholarship Program.

**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 2020-21 received 37.27 percent of their financial support from state sources, 48.74 percent from local sources (including the Required Local Effort portion of the FEFP) and 13.99 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 2022-23 FEFP total \$10,657,600,560. Included in this total is \$9,543,030,819 from the General Revenue Fund, \$867,665,839 from the Educational Enhancement Trust Fund and \$246,903,902 from the State School Trust Fund. Although taxes from several sources are deposited in the General Revenue Fund, the predominant tax source is the 6 percent sales tax on goods and services. In addition to these funds, \$2,896,071,526 is provided in the class size reduction allocation for operations, which consists of \$2,706,134,072 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 (EETF), which includes the net proceeds of the Florida Lottery and the tax proceeds on slot machines in Broward and Miami-Dade counties. For 2022-23, lottery proceeds were used to fund \$127,915,436 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$130,507,256 for school district workforce education, as defined in s. 1004.02(25), F.S.

Article IX, s. 1(a) of the Florida Constitution establishes a limit of 18 students in prekindergarten through grade 3 classrooms, 22 students in grades 4 through 8 classrooms, and 25 students in grades 9 through 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 \$8,852,197,815 as adjusted required local effort for 2022-23. 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 2022 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 19, 2022. The state average millage was set at 3.262, and certifications for the 67 school districts varied from 3.355 (Dade) to 1.249 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 (2.210), Franklin (2.259), Monroe (1.249), Sarasota (3.018), Sumter (2.688) and Walton (1.744).

In accordance with s. 1011.62(4)(e), F.S., the Florida Department of Education (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 current year's 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 the 2022-23 fiscal year 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 are less than the average charter school capital outlay funds per unweighted FTE 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 2022-23, school districts are not required to share revenue from the 1.5 discretionary millage levy because the legislature appropriated \$195,768,743 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)-(j), F.S., authorizes school boards to expend the funds raised by the 1.5 mill capital outlay levy for the following:

- **The educational plant** – Costs of construction, renovation, remodeling, maintenance and repair of the educational plant. This also includes the maintenance, renovation and repair of leased facilities to correct deficiencies.
- **Expenditures that are directly related to the delivery of student instruction** – Purchase, lease or lease-purchase of equipment, educational plants and construction materials directly related to the delivery of student instruction.
- **Conversion of space** – Rental or lease of existing buildings or space within existing buildings, originally constructed or used for purposes other than education, for conversion to use as educational facilities.
- **A new school’s library media center collection** – Opening day collection for the library media center of a new school.
- **School buses** – Purchase, lease-purchase or lease of school buses or the payment to a private entity to offset the cost of school buses.
- **Servicing of payments related to lease-purchase agreements** – Servicing of payments related to lease-purchase agreements issued for any purpose under authority of prior enactments of this law. Costs associated with the lease-purchase of equipment, educational plants and school buses may include the issuance of certificates of participation and the servicing of payments related to such certificates. Only three-fourths of the proceeds from this millage can be obligated to lease-purchase agreements, unless the lease-purchase agreements were entered into before June 30, 2009.
- **Equipment, computers, enterprise resource software** – Purchase or lease of new and replacement equipment: enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least five years and are used to support district-wide administration or state-mandated reporting requirements; computer hardware, including electronic hardware and other hardware devices necessary for gaining access to or enhancing the use of electronic content and resources.

In addition, s. 1011.71(5), F.S., authorizes school boards to expend up to \$175 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 s. 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 and used in a manner consistent with s. 1011.71(9), F.S.

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	Article VII, s. 12 of the Florida Constitution, s. 200.001(3)(e), F.S.;	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 fixed 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 1.0 percent, if approval is obtained by referendum. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax. The surtax may not be levied for more than 15 years. The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district to finance, plan and construct infrastructure.

Developmental research schools (lab schools) at state universities are classified for funding as special school districts, as is the Florida Virtual School (FLVS). Because these special districts have no taxing authority, the state provides the same dollar amount per student for the 0.748 discretionary operating millage revenues as is generated for district students by the tax base of the district where the school is located. For 2022-23, the contribution for the discretionary operating millage is \$40,506,858 (2022-23 FEFPS 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 beginning with 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 details regarding Workforce Development Education programs, see page 30) 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.

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act included \$770.2 million in Elementary and Secondary School Emergency Relief (ESSER) funds that may be spent with considerable discretion by Florida school districts, but that were particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers. Each school district has the discretion to determine how much of this funding to draw down in a given fiscal year, based on its needs. In addition, the Governor's Emergency Education Relief (GEER) program, supported by CARES, provided \$64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and \$30 million to cover schools' increased costs for cleaning and sanitation due to COVID-19.

As the COVID-19 pandemic continued to challenge the financial stability of schools throughout the country, additional federal laws were passed to provide assistance. On December 27, 2020, the Coronavirus Response and Relief Supplemental Appropriations Act was signed into law, providing an additional \$3.13 billion in ESSER II funds for Florida school districts. On March 11, 2021, the American Rescue Plan was established, providing \$7.04 billion for Florida schools to safely reopen and sustain safe operations.

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

**LEGAL AUTHORIZATION** Part II of chapter 1011, F.S.; chapter 2022-156, Laws of Florida (L.O.F.) (2022-23 General Appropriations Act)

**2022-23 FEFP APPROPRIATION** \$10,657,600,560

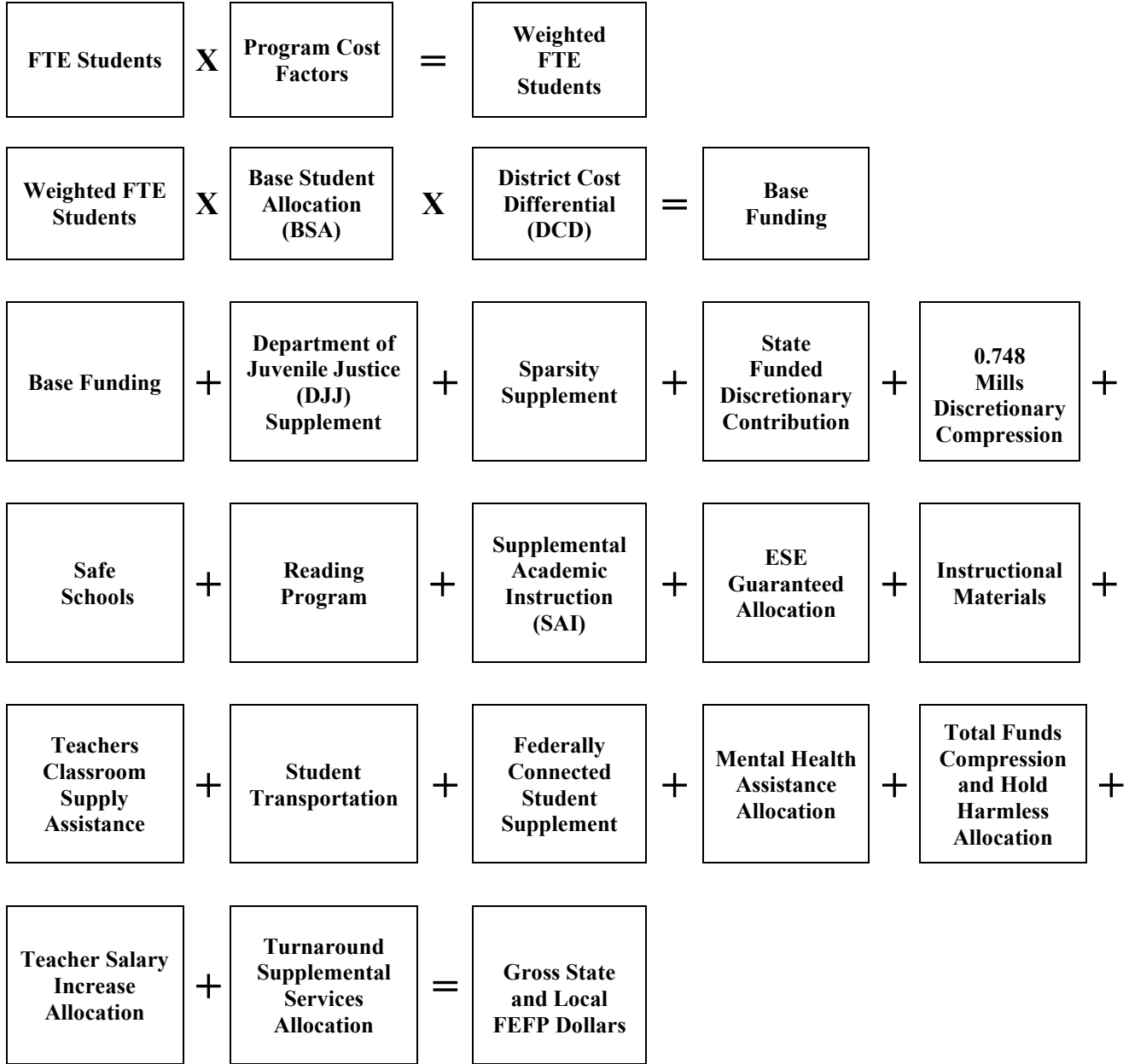
### **REQUIREMENTS FOR PARTICIPATION**

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 a minimum, the requirements cited below:

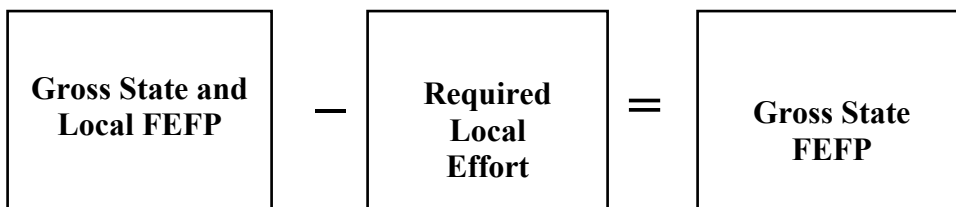
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code (F.A.C.).
- (2) Operate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

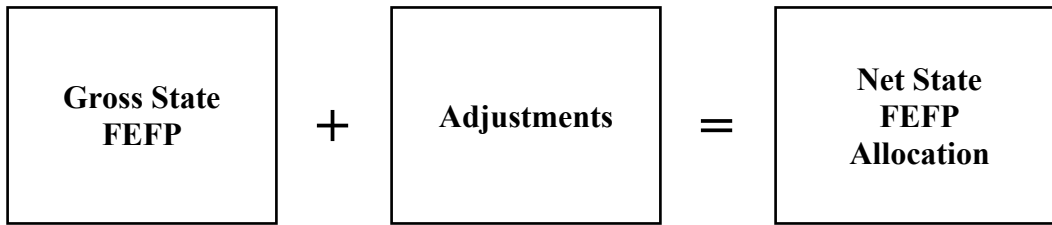
**DISTRIBUTING STATE DOLLARS**

**Overview** – The amount of Gross State and Local FEFP Dollars for each school district is determined in the following manner:



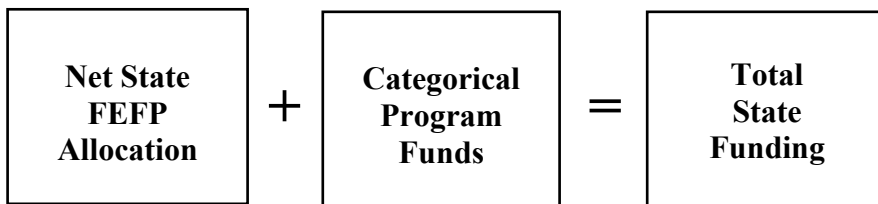
The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP dollars calculated in the previous table in the following manner:





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 Class Size Reduction funds and any additional state funded 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 2022-23 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 F.A.C.; 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 *FTE General Instructions 2022-23* 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 at 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 1011.62(1)(i)2., F.S., provides for add-on FTE credit for dual enrollment students who earn a grade of "A" or better in a general education core course taught in the previous year. For details, please see "Bonus FTE Programs" on page 15.

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. Postsecondary institutions may receive an amount of funding equivalent to the standard tuition rate per credit hour for each dual enrollment course taken by a student during the summer term, subject to annual appropriation. 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), 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 2022-23 school year and these surveys are scheduled for July 11-15, 2022; October 10-14, 2022; February 6-10, 2023; and June 12-16, 2023.

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 F.A.C.

### **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 2022-23 are as follows:

	<b><u>2022-23</u></b> <b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> – Kindergarten and Grades 1, 2 and 3	1.126
<b>102</b> – Grades 4, 5, 6, 7 and 8	1.000
<b>103</b> – Grades 9, 10, 11 and 12	0.999
(2) Programs for Exceptional Student Education	
<b>111</b> – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.126
<b>112</b> – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
<b>113</b> – Grades 9, 10, 11 and 12 with ESE Services	0.999
<b>254</b> – Support Level 4	3.674
<b>255</b> – Support Level 5	5.401
(3) <b>130</b> – English for Speakers of Other Languages	1.206
(4) <b>300</b> – Programs for Grades 9-12 Career Education	0.999

ESE students in Levels 4 and 5 are reported with the appropriate cost factor (weight) for their respective levels. ESE students who are not classified in Level 4 or 5 are reported in the applicable Basic Program “with ESE services.” Additional funding for these students is provided by the ESE Guaranteed Allocation component of the FEFP formula.

To provide for the planned use of FEFP funds, the 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. Instructional programs operating within Florida DJJ programs and Incompetent to Proceed programs are required to provide 250 days of instruction over 12 months. Students attending residential DJJ facilities are funded for a 240- to 250-day school year. Nonresidential DJJ facilities are funded for a 230- to 250- day school year or the hourly equivalent. For more detailed reporting instructions, please refer to Appendix E of the *FTE General Instructions 2022-23* manual available at <http://www.fldoe.org/fefp> under “FTE Information.”

### **Weighted FTE Cap**

Program Group 2 has an enrollment ceiling (cap) that is established based on each district’s estimates of FTE in each FEFP program. District estimates are reviewed and approved by a state enrollment estimating conference. The appropriated FTE in each program is multiplied by the program’s cost factor. The resulting weighted FTE, aggregated by program group, establishes the group cap. After actual FTE is reported, Group 2 FTE in excess of the cap receive a program cost factor of 1.0. A statewide cap of 385,530.20 weighted FTE was set for Group 2 for the 2022-23 fiscal year.

### **Additional Weighted FTE**

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

#### Small District ESE Supplement

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5 in the GAA. 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 School Supplement

Pursuant to s. 1011.62(1)(h), F.S., district-operated 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 0.3 FTE shall be reported for each student who

receives a College Board Advanced Placement Capstone Diploma and who meets the requirements for a high school diploma set out in s. 1003.4282, F.S. 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 Florida State Board of Education shall include the assigned values on the CAPE Industry Certification Funding List, in accordance with the F.A.C. 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 0.5 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.

### Dual Enrollment

Students who are enrolled in an early college program pursuant to s. 1007.273, F.S., earn 0.16 FTE, and those students who are not enrolled in an early college program earn 0.08 FTE upon completion of a general education course through the dual enrollment program with a grade of “A” or better, in accordance with s. 1011.62(i), F.S.

In addition, students with a 3.0 grade point average or better who receive an associate degree through the dual enrollment program following completion of the degree earn 0.3 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generated the funds.

### 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 2022-23 fiscal year, the BSA is \$4,587.40.

### District Cost Differential

Section 1011.62(2), F.S., requires the commissioner to annually compute district cost differentials (DCD) 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 2022-23:

Alachua	0.9796	Liberty	0.9245
Baker	0.9606	Madison	0.9189
Bay	0.9687	Manatee	0.9937
Bradford	0.9513	Marion	0.9472
Brevard	0.9904	Martin	1.0164
Broward	1.0196	Monroe	1.0516
Calhoun	0.9222	Nassau	0.9870
Charlotte	0.9845	Okaloosa	0.9900
Citrus	0.9430	Okeechobee	0.9638
Clay	0.9798	Orange	1.0091
Collier	1.0523	Osceola	0.9870
Columbia	0.9407	Palm Beach	1.0438
Miami-Dade	1.0166	Pasco	0.9813
DeSoto	0.9645	Pinellas	1.0011
Dixie	0.9258	Polk	0.9704
Duval	1.0058	Putnam	0.9455
Escambia	0.9746	St. Johns	1.0023
Flagler	0.9560	St. Lucie	0.9935
Franklin	0.9275	Santa Rosa	0.9627
Gadsden	0.9435	Sarasota	1.0153
Gilchrist	0.9424	Seminole	0.9951
Glades	0.9734	Sumter	0.9708
Gulf	0.9389	Suwannee	0.9251
Hamilton	0.9168	Taylor	0.9215
Hardee	0.9557	Union	0.9415
Hendry	0.9823	Volusia	0.9639
Hernando	0.9587	Wakulla	0.9470
Highlands	0.9489	Walton	0.9844
Hillsborough	1.0072	Washington	0.9303
Holmes	0.9259	FAMU	0.9718
Indian River	0.9990	FAU – Palm Beach	1.0438
Jackson	0.9219	FAU – St. Lucie	0.9935
Jefferson	0.9396	FSU – Broward	1.0196
Lafayette	0.9187	FSU – Leon	0.9718
Lake	0.9746	UF	0.9796

Lee	1.0173	FLVS	1.0000
Leon	0.9718		
Levy	0.9431		

### **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 FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

### **Sparsity Supplement**

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student populations through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the nonvirtual FTE of the district by the number of permanent senior high school centers. For districts with nonvirtual FTE student memberships between 20,000 and 30,000, 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 30,000 or fewer FTE students. There are four adjustments to the initial sparsity computation, including a wealth adjustment. This supplement is limited to \$62,469,312 statewide for the 2022-23 fiscal year.

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

Developmental research schools (lab schools) and FLVS are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is generated for district students by the tax base of the district where the school is located. The FLVS discretionary contribution is calculated by multiplying the maximum allowable non-voted 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 \$210,000,000 for Safe Schools activities in the 2022-23 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 nonvirtual 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. If a district school board, through its adopted policies, procedures or actions, denies a charter school access to any safe school officer options pursuant to s. 1006.13, F.S., the school district must assign a school resource officer or school safety officer to the charter school. Under such circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school, pursuant to s. 1011.62(12), F.S., and shall be retained by the school district.

### **Evidence-Based Reading**

Funds in the amount of \$170,000,000 are provided for the 2022-23 fiscal year for a system of comprehensive reading instruction to students enrolled in prekindergarten through grade 12 programs and certain students who exhibit a substantial deficiency in early literacy. 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.

### **Supplemental Academic Instruction**

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$719,314,907 (as of the second calculation of the FEFP) for the 2022-23 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. For all other schools, the district may use SAI funds for reading instruction, modified curriculum, after-school instruction, tutoring, mentoring, class size reduction, extended school year instruction, summer instruction, dropout prevention programs, and other methods of improving student achievement or instruction provided during or beyond the 180-day school year. The funds for the SAI allocation shall consist of a base amount with a workload adjustment based on changes in nonvirtual 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 \$1,094,851,200 are recalculated during the year based on actual student membership from FTE surveys. School districts that have provided education services in 2021-22 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 2022-23, \$246,978,361 is provided to purchase instructional materials, including \$13,041,792 for library media materials, \$3,564,756 for science lab materials and supplies, \$11,056,278 for dual enrollment instructional materials and \$3,334,158 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 nonvirtual 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 2022-23.

### **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$515,009,084 is appropriated for Student Transportation in 2022-23. 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.

### **Federally Connected Student Supplement**

In accordance with s. 1011.62(10), F.S., a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation. As of the 2022-23 Second Calculation, a statewide total of \$13,716,468 has been provided for the Federally Connected Student Supplement. The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in s. 1011.62(10), 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 \$140,000,000 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(13), 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 and Hold Harmless Allocation**

The amount of \$68,163,995 was appropriated for the Funding Compression and Hold Harmless Allocation in 2022-23 to provide additional funding for school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average or whose district cost differential in the current year is less than the prior year. Funds shall be allocated based on the requirements in specific appropriation 86, chapter 2022-156, L.O.F. The two components in the Funding Compression and Hold Harmless Allocation are calculated as follows:

- For the 2022-23 funding compression amount, 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 amount. A district's amount shall not be greater than \$100 per FTE student.
- To calculate the DCD hold harmless amount for districts with a DCD in 2022-23 that is less than the DCD in 2021-22, the absolute value of the difference is multiplied by the district's 2022-23 weighted FTE and by the 2022-23 BSA.



Districts receive the greater of either the funding compression amount or the DCD hold harmless amount.

### **Turnaround School Supplemental Services Allocation**

The amount of \$24,383,050 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(17), 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 subsequent FEFP calculations.

### **Teacher Salary Increase Allocation**

The sum of \$800,000,000 in recurring funds is provided for the Teacher Salary Increase Allocation, created by s. 1011.62(14), F.S. Each district receives a maintenance allocation, which should be used to maintain the salary increases provided by the \$550 million appropriated in previous years. The remaining sum of \$250,000,000 is considered the growth allocation and is to be used for salary increases in the 2022-23 fiscal year. Fifty percent of these funds are provided for school districts to increase the salaries of all full-time district and charter school classroom teachers (including certified prekindergarten teachers funded through the FEFP, but not including substitute teachers) to at least \$47,500 or the maximum amount achievable based on the district’s allocation. The remaining 50 percent of the \$250,000,000, plus any unused funds from the district’s share of the first 50 percent of the growth allocation, is to provide salary increases to full-time classroom teachers who did not receive an increase, received an increase of less than 2 percent, or other full-time instructional personnel excluding substitute teachers.

School districts must submit board-approved salary distribution plans to the department by October 1, 2022, indicating how they plan to distribute Teacher Salary Increase Allocation funds. In addition, they must submit a preliminary report to the department detailing planned expenditures of the Teacher Salary Increase Allocation by December 1, 2022, and a final report by August 1, 2023. The department will use district data in its February 1, 2023, report to the Governor, President of the Senate, and Speaker of the House on the planned statewide expenditure of Teacher Salary Increase Allocation funds.

### **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 2022-23 was set in the Second Calculation at \$8,854,248,311. Using the certified 2022 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 3-7, 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 3.262 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 7, 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. The 2022-23 FEFP Second Calculation includes a proration to available funds, reducing the calculated FEFP by \$34,435,453.

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 currently include only the Class Size Reduction Allocation.

### **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 2022-23, the class size reduction appropriation is \$2,896,071,526 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 2022-23 fiscal year for the operating categorical program are as follows: \$964.60 (grades PreK-3), \$920.98 (grades 4-8), and \$923.21 (grades 9-12) per weighted FTE student.

### **Florida School Recognition Program Funds**

The Florida School Recognition Program provides monetary awards to schools that earn an “A” grade or improve at least one performance grade when compared to the 2018-19 year. This program, which was funded as part of the FEFP in previous years, was appropriated \$200 million for the 2022-23 fiscal year. These funds are appropriated outside of the FEFP formula and are not included in district allocation amounts.

## **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 2022-23 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**

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

Specific Appropriation 16, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

### **2022-23 Appropriation**

\$8,128,636 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**

Sections 1013.62(1)(a) and (b), 1013.64(1) and 1013.738, F.S.

Specific Appropriation 15, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

### **2022-23 Appropriation**

\$207,190,966 appropriated for the following:

\$195,768,743 appropriated to charter schools

\$11,422,223 appropriated to public schools – school districts that qualify for a grant under the High Growth District Capital Outlay Assistance Grant Program

### **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, pursuant to s. 1013.64(2), F.S. The school districts must adopt a resolution committing the value of three years of available local capital outlay revenue to the project.

**Legal Authorization**

Section 1013.64(2), F.S.

Section 197, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

**2022-23 Appropriation\***

\$64,445,244 appropriated for the following projects:

\$ 2,721,401	Baker County School District
\$ 16,657,226	Bradford County School District
\$ 11,161,015	Calhoun County School District
\$ 16,798,745	Jackson County School District
\$ 1,496,994	Levy County School District
\$ 15,609,863	Okeechobee County School District

\*General Revenue appropriations from Section 197 are contingent upon the state's award from the federal Coronavirus State Fiscal Recovery Fund.

## **CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) 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 20, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

### **2022-23 Appropriation**

\$112,000,000 appropriated for both school districts and Florida colleges.

**SPECIAL FACILITIES FUNDS APPROPRIATED  
FROM GENERAL REVENUE**

**Educational Facilities Security Grant**

Pursuant to specific appropriation 108 of chapter 2022-156, L.O.F., \$20,000,000 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 108, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

**2022-23 Appropriation**

The amount of \$20,000,000 is appropriated to school districts and charter schools.



## WORKFORCE DEVELOPMENT EDUCATION FUND

**Note:** Workforce Development Education Fund programs are administered by the department's 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 2022-23 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 7 and 118, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act); s. 1011.80, F.S.

### **2022-23 Appropriations**

\$390,356,891 Workforce Development Funds  
\$ 6,500,000 Performance-Based Incentive Funds

### Adult Fees

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

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

### **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.** 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 Exemptions and Waivers**

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.

In other areas of the statutes, exemptions/waivers are specified for the following:

- 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 ss. 112.19(3), F.S., and 112.191(3), F.S.; and
- A student who was a victim of wrongful conviction under s. 961.06(1)(b), F.S.

In the 2022 legislative session, several exemptions and waivers updates were made, as described in the paragraphs below. Section 1009.25, F.S., was amended in 2022 with additional exemption language for homeless students and individuals involved in actions with DCF.

**Summary of 2022 Changes**

<b>Exemption or Waiver</b>	<b>Summary of Legislative Actions</b>
DCF related exemptions	SB 7034 (chapter 2022-68, L.O.F.) amended s. 1009.25, F.S., to expand the tuition and fee exemption for foster care students to include a student who is the subject of a shelter proceeding, a dependency proceeding, or a termination of parental rights proceeding, and who: <ul style="list-style-type: none"> <li>• Is, or was upon reaching 18 years of age, in out-of-home care, rather than in the custody of the DCF, as is provided for in current law;</li> <li>• Was adopted from DCF after May 5, 1997;</li> <li>• After reaching 14 years of age, spent at least 18 months in out-of-home care and was then reunited with his or her parents, who were the subject of the dependency proceeding, before reaching 18 years of age, including a student who was reunited under s. 39.8155, F.S. (reinstatement of parental rights). A student is only eligible for this tuition waiver if, in addition to the above-described factors, the student is also Pell Grant-eligible; or</li> <li>• Was placed in a permanent guardianship, regardless of whether the caregiver participates or participated in the Relative Caregiver Program under s. 39.5085, F.S., and remains in such guardianship until either the student reaches 18 years of age or, if before reaching 18 years of age, enrolls in an eligible institution.</li> </ul>
Homeless Students	HB 1577 (chapter 2022-65, L.O.F.) modified the exemptions statute to specify that students who meet the definition of homeless children and youths under section 725 of the McKinney-Vento Homeless Assistance Act, 42 U.S.C. s. 11434a(2), are exempt from the payment of tuition and fees, including lab fees. The bill specified that the State Board of Education shall consider, in rule, that the standards under 20 U.S.C. s. 1087uu-2(a) shall be adequate to determine fee exemption eligibility. Additionally, the bill presumed that any student determined to be an unaccompanied homeless youth for the tuition and fee exemption for a preceding year shall be considered to be homeless for each subsequent year unless the institution has specific conflicting information.
Disabled Veterans	HB 45 (chapter 2022-187, L.O.F.) created s. 295.011, F.S., to establish a new fee waiver for disabled veterans who are enrolled in a postsecondary program

	and receive education assistance under the GI Bill, but who do not qualify for the 100 percent eligibility tier federally. Beginning in 2022-23, these students are eligible to receive a waiver in the amount that is the difference between the portion of tuition and fees authorized under federal law and the full amount of tuition and fees charged by the institution attended.
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In addition to these exemptions, there are various fee exemptions in different sections of the statutes. Fee waivers are defined in s. 1009.26, F.S. School districts may waive fees for any 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 nonexempt students for programs funded through Workforce Development Education appropriations may not exceed 8 percent of the fee revenues that would otherwise be collected.

Section 112.1912, F.S., establishes 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.

Section 295.061, F.S., establishes 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.

Section 250.34, F.S., ensures that survivors of members of the Florida National Guard who are killed accidentally or receive accidental bodily injury resulting in death are eligible for the educational benefits provided in s. 112.1912, F.S.

Section 409.1452, F.S., requires postsecondary institutions that grant fee exemptions under s. 1009.25, F.S., to have an on-campus liaison who is, at a minimum, a knowledgeable, accessible and responsive staff member to help with any problems related to the use of the exemption. Institutions are required to provide the liaison's contact information to each student using a tuition and fee exemption, DCF and community-based care lead agencies.

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

- Students who are undocumented for federal immigration purposes, who meet certain conditions outlined in 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, in accordance with 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, in accordance with s. 1009.26(14), F.S.

In other areas of the statutes, exemptions/waivers are specified for the following individuals:

- 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 ss. 112.19(3), F.S., and 112.191(3), F.S.; and
- A student who was a victim of wrongful conviction under s. 961.06(1)(b), F.S.

### **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**

Section 1011.68, F.S.

Specific Appropriations 5 and 86, chapter 2022-156, L.O.F. (2022-23 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2022-23 Appropriation**

\$515,009,084

### 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. If the elementary school includes grade 6, the funding is extended to all students in the school.
- (7) Summer transportation funding is only available for non-residential DJJ students and students with disabilities requiring extended school year services whose IEPs required extended school year transportation and include transportation as a related service.

**DISTRIBUTING STUDENT TRANSPORTATION DOLLARS**

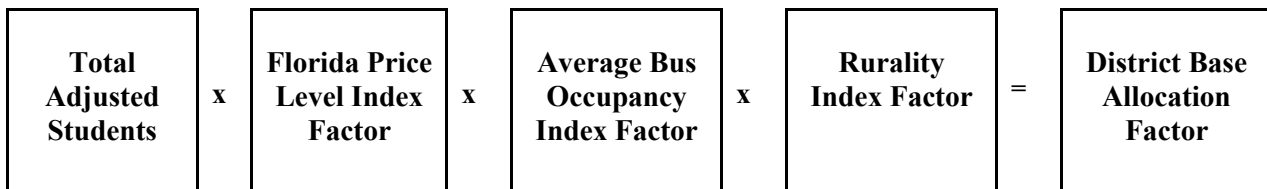
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

**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.

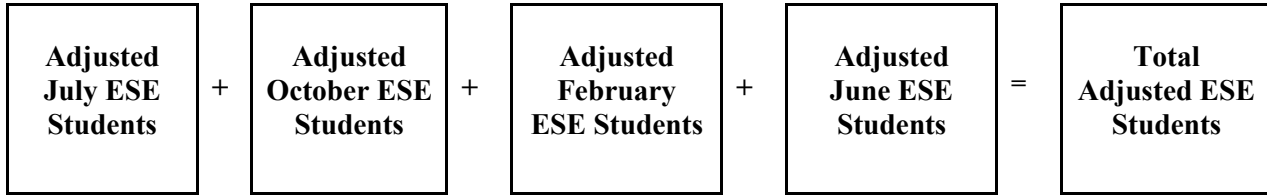


The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s ABO and the district’s Rurality Index. Each factor is designed to affect the base allocation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

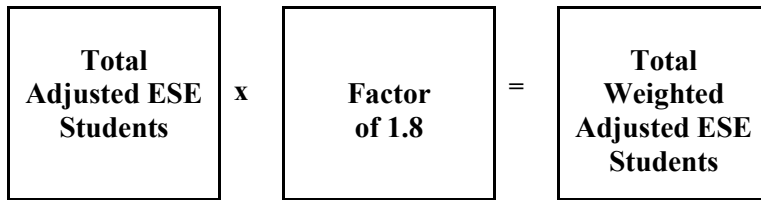


**District Exceptional Student Education Allocation Factor**

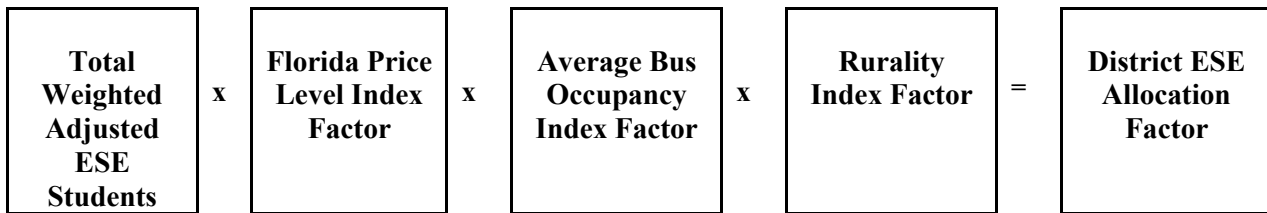
**Exceptional Student Education Allocation**



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.

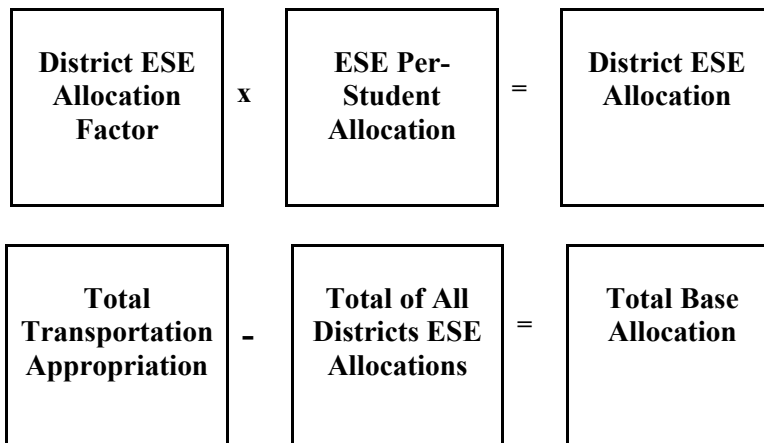


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

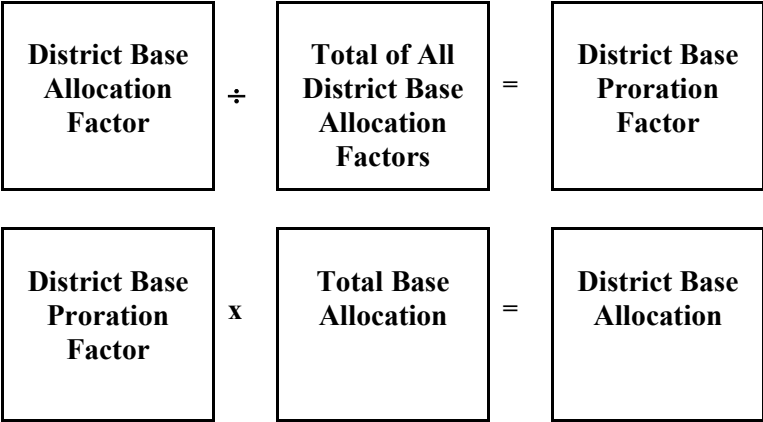


The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the district base allocation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

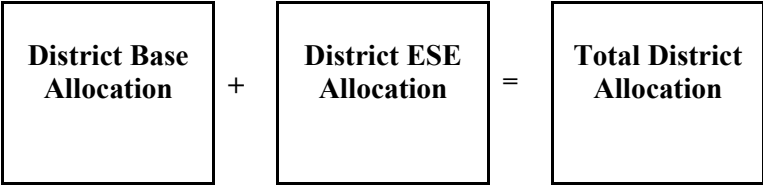
Using these major components, the amount of transportation dollars for each school district is calculated as follows:



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.

2022-23 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2022-23 Unweighted FTE	2022-23 Funded Weighted FTE <sup>1</sup>	\$4,587.40 Times Funded Weighted FTE	District Cost Differential	Base Funding <sup>2</sup>	Sparsity Supplement	State-Funded Discretionary Contribution	0.748 Mills Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	30,172.37	32,704.37	150,028,027	0.9796	146,967,455	0	0	5,437,061
2 Baker	4,837.86	5,214.04	23,918,887	0.9606	22,976,483	863,669	0	2,431,557
3 Bay	26,279.15	30,222.70	138,643,614	0.9687	134,304,069	2,597,409	0	612,041
4 Bradford	2,963.82	3,172.97	14,555,683	0.9513	13,846,821	1,232,747	0	1,182,179
5 Brevard	75,349.51	82,969.19	380,612,862	0.9904	376,958,979	0	0	9,267,990
6 Broward	263,621.47	291,210.74	1,335,900,149	1.0196	1,362,083,792	0	0	0
7 Calhoun	2,085.53	2,291.26	10,510,926	0.9222	9,693,176	1,895,362	0	1,114,737
8 Charlotte	16,776.84	18,536.12	85,032,597	0.9845	83,714,592	0	0	0
9 Citrus	15,955.44	17,151.19	78,679,369	0.9430	74,194,645	2,273,145	0	1,461,040
10 Clay	39,517.35	43,110.86	197,766,759	0.9798	193,771,870	0	0	16,549,471
11 Collier	48,534.91	54,543.67	250,213,632	1.0523	263,299,805	0	0	0
12 Columbia	10,373.91	11,071.69	50,790,271	0.9407	47,778,408	1,553,856	0	4,616,805
13 Dade	350,795.41	384,564.25	1,764,150,040	1.0166	1,793,434,931	0	0	0
14 DeSoto	4,590.74	4,867.56	22,329,445	0.9645	21,536,750	933,339	0	1,471,745
15 Dixie	2,174.07	2,352.51	10,791,904	0.9258	9,991,145	1,251,068	0	1,038,988
16 Duval	134,868.07	146,868.26	673,743,456	1.0058	677,651,168	0	0	25,450,953
17 Escambia	39,163.04	42,566.13	195,267,865	0.9746	190,308,061	0	0	8,419,270
18 Flagler	13,669.98	14,762.30	67,720,575	0.9560	64,740,870	1,343,519	0	0
19 Franklin	1,177.38	1,279.10	5,867,743	0.9275	5,442,332	0	0	0
20 Gadsden	4,682.44	5,062.25	23,222,566	0.9435	21,910,491	919,821	0	1,871,431
21 Gilchrist	2,857.08	3,216.05	14,753,308	0.9424	13,903,517	2,299,964	0	1,214,830
22 Glades	1,706.83	1,812.33	8,313,883	0.9734	8,092,734	1,161,338	0	476,052
23 Gulf	1,882.38	2,074.20	9,515,185	0.9389	8,933,807	849,374	0	0
24 Hamilton	1,649.37	1,764.73	8,095,522	0.9168	7,421,975	1,149,987	0	342,822
25 Hardee	4,926.93	5,274.83	24,197,755	0.9557	23,125,794	845,169	0	1,944,955
26 Hendry	13,771.40	14,629.15	67,109,763	0.9823	65,921,920	2,287,300	0	7,229,710
27 Hernando	25,661.77	28,075.40	128,793,090	0.9587	123,473,935	2,516,257	0	7,350,814
28 Highlands	12,735.17	13,641.08	62,577,090	0.9489	59,379,401	3,126,465	0	3,820,933
29 Hillsborough	229,392.45	252,435.78	1,158,023,897	1.0072	1,166,361,669	0	0	51,491,723
30 Holmes	3,159.29	3,332.54	15,287,694	0.9259	14,154,876	2,771,358	0	1,830,240
31 Indian River	17,315.61	18,840.66	86,429,644	0.9990	86,343,214	0	0	0
32 Jackson	5,740.81	6,327.49	29,026,728	0.9219	26,759,741	3,729,287	0	2,598,922
33 Jefferson	794.98	862.00	3,954,339	0.9396	3,715,497	671,565	0	0
34 Lafayette	1,157.91	1,285.14	5,895,451	0.9187	5,416,151	1,033,734	0	579,140
35 Lake	48,736.76	52,667.89	241,608,679	0.9746	235,471,819	0	0	10,296,128
36 Lee	99,908.05	110,089.41	505,024,159	1.0173	513,761,077	0	0	0
37 Leon	33,875.42	36,693.63	168,328,358	0.9718	163,581,498	0	0	7,813,027
38 Levy	5,687.12	6,242.95	28,638,909	0.9431	27,009,355	3,706,621	0	1,967,516
39 Liberty	1,291.55	1,465.09	6,720,954	0.9245	6,213,522	1,111,522	0	672,665
40 Madison	2,422.76	2,578.80	11,829,987	0.9189	10,870,575	1,241,672	0	1,003,628
41 Manatee	51,737.07	56,120.69	257,448,053	0.9937	255,826,130	0	0	0
42 Marion	45,361.88	50,526.87	231,786,963	0.9472	219,548,611	0	0	11,291,933
43 Martin	19,007.19	21,266.57	97,558,263	1.0164	99,158,219	0	0	0
44 Monroe	8,817.22	9,621.37	44,137,073	1.0516	46,414,546	0	0	0
45 Nassau	13,104.64	14,127.70	64,809,411	0.9870	63,966,889	3,017,575	0	0
46 Okaloosa	33,381.04	36,443.52	167,181,004	0.9900	165,509,194	0	0	4,650,646
47 Okeechobee	6,553.43	6,990.71	32,069,183	0.9638	30,908,279	642,002	0	1,819,691
48 Orange	214,553.60	241,797.39	1,109,221,347	1.0091	1,119,315,261	0	0	8,951,176
49 Osceola	78,752.26	85,478.08	392,122,144	0.9870	387,024,556	0	0	24,887,289
50 Palm Beach	194,563.49	218,086.59	1,000,450,423	1.0438	1,044,270,152	0	0	0
51 Pasco	85,550.75	94,312.45	432,648,933	0.9813	424,558,398	0	0	28,072,623
52 Pinellas	95,991.09	106,000.96	486,268,804	1.0011	486,803,700	0	0	0
53 Polk	116,184.44	125,663.56	576,469,015	0.9704	559,405,532	0	0	40,669,201
54 Putnam	10,362.25	11,153.76	51,166,759	0.9455	48,378,171	3,547,521	0	3,017,280
55 St. Johns	50,198.06	55,702.46	255,529,465	1.0023	256,117,183	0	0	3,336,163
56 St. Lucie	46,381.29	50,091.89	229,791,536	0.9935	228,297,891	0	0	7,285,109
57 Santa Rosa	31,175.15	34,254.27	157,138,038	0.9627	151,276,789	0	0	10,648,184
58 Sarasota	45,637.78	51,186.83	234,814,464	1.0153	238,407,125	0	0	0
59 Seminole	69,901.86	75,921.97	348,284,445	0.9951	346,577,851	0	0	14,491,355
60 Sumter	9,126.05	9,982.66	45,794,454	0.9708	44,457,256	0	0	0
61 Suwannee	6,295.41	6,666.03	30,579,746	0.9251	28,289,323	2,420,251	0	2,700,920
62 Taylor	2,658.49	2,972.71	13,637,010	0.9215	12,566,505	1,304,761	0	505,193
63 Union	2,290.27	2,478.44	11,369,596	0.9415	10,704,475	1,258,842	0	1,388,911
64 Volusia	65,663.77	71,669.35	328,775,976	0.9639	316,907,163	0	0	7,038,500
65 Wakulla	5,184.76	5,604.48	25,709,992	0.9470	24,347,362	762,896	0	2,249,149
66 Walton	11,400.62	12,267.95	56,277,994	0.9844	55,400,057	0	0	0
67 Washington	3,345.91	3,747.72	17,192,291	0.9303	15,993,988	2,432,988	0	1,498,700
69 FAMU Lab School	612.80	635.44	2,915,017	0.9718	2,832,814	547,178	299,647	141,336
70 FAU - Palm Beach	1,301.15	1,332.61	6,113,215	1.0438	6,380,974	567,316	1,379,531	0
71 FAU - St. Lucie	1,457.32	1,539.44	7,962,027	0.9935	7,016,124	0	819,815	228,901
72 FSU Lab - Broward	706.84	877.38	4,024,893	1.0196	4,103,781	0	515,124	0
73 FSU Lab - Leon	1,789.79	1,898.62	8,709,729	0.9718	8,464,115	1,178,235	875,172	412,797
74 UF Lab School	1,231.96	1,292.58	5,929,581	0.9796	5,808,618	1,007,113	664,544	221,999
75 Virtual School	50,922.08	52,503.51	240,854,602	1.0000	240,854,602	0	35,953,025	691,522
State	2,983,464.64	3,278,046.87	15,037,712,211		15,040,409,554	62,052,226	40,506,858	357,756,951

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

2022-23 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Instructional Materials	Transportation	Teachers Classroom Supply Assistance
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	2,752,243	11,503,325	8,182,728	1,693,001	117,520	2,536,717	4,534,620	554,588
2 Baker	520,933	1,277,592	1,728,650	361,700	0	373,450	1,882,177	90,888
3 Bay	2,149,602	8,911,996	7,203,957	1,557,033	26,283	2,132,365	4,172,487	488,109
4 Bradford	431,045	1,302,973	887,534	263,674	0	238,323	749,933	55,014
5 Brevard	5,328,511	29,088,372	19,946,549	4,162,437	92,173	6,349,237	12,312,735	1,397,294
6 Broward	18,363,762	99,433,551	57,087,521	14,739,795	207,454	20,612,628	33,518,437	4,934,703
7 Calhoun	360,965	781,810	444,900	219,076	0	166,585	475,213	37,642
8 Charlotte	1,253,257	6,500,518	3,665,542	1,013,850	0	1,465,422	3,933,932	311,334
9 Citrus	1,261,595	7,610,408	3,362,482	911,633	136,287	1,305,341	4,716,206	292,473
10 Clay	2,428,553	13,822,108	9,911,688	2,195,543	96,393	3,279,836	8,429,603	727,532
11 Collier	3,029,480	23,514,783	10,851,728	2,942,070	65,665	4,131,958	9,691,931	902,758
12 Columbia	957,059	4,195,726	3,773,491	628,000	0	860,206	2,346,669	191,898
13 Dade	26,582,683	134,628,190	113,238,499	19,371,245	164,209	29,007,020	21,701,424	6,521,266
14 DeSoto	552,000	1,966,308	1,731,257	346,242	0	372,299	847,707	85,048
15 Dixie	382,002	729,583	472,101	222,276	0	181,523	570,886	40,599
16 Duval	10,791,582	50,676,555	32,369,357	7,390,991	157,454	10,775,503	20,298,584	2,465,996
17 Escambia	3,382,368	14,021,451	10,172,229	2,158,352	108,198	3,039,016	9,316,883	729,298
18 Flagler	1,004,159	6,768,717	2,876,599	810,128	0	1,174,716	3,003,639	252,484
19 Franklin	333,360	482,655	244,381	173,435	0	90,109	339,143	21,190
20 Gadsden	524,986	1,608,062	1,311,961	350,255	0	359,010	1,567,817	87,318
21 Gilchrist	391,516	1,097,028	616,966	264,283	0	244,047	573,124	52,698
22 Glades	342,981	508,173	409,729	201,892	0	142,207	272,577	31,842
23 Gulf	366,953	393,683	374,163	210,923	0	148,942	389,657	35,060
24 Hamilton	365,565	527,009	343,160	194,690	30,229	128,836	621,423	30,114
25 Hardee	545,850	1,866,536	1,056,362	363,303	0	392,225	1,267,409	91,750
26 Hendry	697,623	3,797,057	1,858,641	822,809	0	1,154,114	1,768,956	138,845
27 Hernando	1,751,155	11,830,251	5,929,746	1,440,749	63,803	2,260,703	5,560,271	472,860
28 Highlands	1,099,396	4,520,318	2,474,407	752,561	0	1,073,871	3,266,092	232,607
29 Hillsborough	12,991,019	84,452,824	51,176,809	12,638,312	353,898	18,768,287	37,495,534	4,181,643
30 Holmes	421,311	1,037,132	666,079	266,982	0	256,662	814,104	57,969
31 Indian River	1,301,641	6,183,564	3,726,108	1,042,073	0	1,402,265	2,932,036	322,775
32 Jackson	553,778	2,287,299	1,118,403	402,321	22,964	456,856	1,836,056	106,566
33 Jefferson	332,270	394,163	309,126	154,894	0	72,928	338,289	14,821
34 Lafayette	307,906	380,026	198,211	173,154	0	103,401	220,707	21,708
35 Lake	3,249,510	18,701,057	11,009,592	2,643,278	8,191	4,309,558	9,986,554	900,304
36 Lee	6,049,135	35,971,221	23,254,983	5,631,291	115,135	8,327,394	27,988,464	1,857,739
37 Leon	2,981,299	17,647,893	9,396,491	1,871,387	98,331	2,729,808	5,198,039	625,361
38 Levy	650,029	1,980,863	1,282,640	405,001	0	467,431	1,548,237	105,763
39 Liberty	315,224	498,118	264,043	181,715	55,720	104,465	280,362	24,046
40 Madison	397,560	1,008,356	639,022	231,718	17,785	201,195	605,479	45,320
41 Manatee	3,646,974	20,525,824	12,746,432	2,861,824	152,947	4,232,809	8,955,244	968,956
42 Marion	3,266,929	15,307,231	13,126,616	2,472,310	145,702	3,663,411	12,050,784	837,190
43 Martin	1,387,822	7,082,677	4,114,766	1,179,669	0	1,689,102	3,687,277	357,202
44 Monroe	814,554	3,522,709	1,905,333	613,356	0	720,344	1,250,222	164,659
45 Nassau	988,028	3,845,434	2,828,208	801,817	0	1,127,706	3,793,556	242,645
46 Okaloosa	2,214,997	13,944,560	8,894,124	1,892,085	103,287	2,763,244	7,732,963	614,524
47 Okeechobee	705,777	2,896,638	1,986,109	446,864	91,342	570,026	1,825,967	120,652
48 Orange	15,009,562	58,278,011	48,587,989	12,133,171	175,640	17,821,191	33,757,401	3,943,094
49 Osceola	4,695,964	23,935,808	16,831,499	4,270,512	53,996	7,021,091	19,223,692	1,447,245
50 Palm Beach	13,484,104	69,897,625	42,709,304	11,327,407	123,652	15,534,950	29,782,511	3,642,786
51 Pasco	5,134,017	33,157,373	21,878,422	4,673,515	87,098	7,545,354	20,773,249	1,563,755
52 Pinellas	7,523,362	42,451,509	22,471,461	5,341,848	157,272	7,660,251	13,715,771	1,793,706
53 Polk	7,031,298	44,788,923	28,989,979	6,121,379	146,298	10,050,135	29,552,827	2,162,708
54 Putnam	910,920	3,340,390	2,954,492	634,440	0	822,468	2,583,998	192,592
55 St. Johns	2,799,645	16,448,813	9,930,058	2,864,949	81,407	4,410,346	13,244,734	927,300
56 St. Lucie	2,910,219	19,817,481	11,226,425	2,566,251	80,637	4,120,665	11,614,852	863,111
57 Santa Rosa	1,800,568	11,127,459	8,195,640	1,739,270	0	2,669,282	8,375,016	554,157
58 Sarasota	3,313,393	23,509,850	9,215,756	2,674,795	0	3,794,019	8,540,558	853,789
59 Seminole	4,286,458	21,205,010	16,033,622	3,836,232	0	5,884,582	13,957,902	1,276,728
60 Sumter	823,378	3,917,788	1,833,844	592,341	0	766,425	1,418,462	170,156
61 Suwannee	645,655	1,453,177	1,268,377	418,745	0	552,362	1,526,970	114,362
62 Taylor	461,305	1,090,336	568,306	249,927	0	216,977	831,170	49,522
63 Union	370,371	676,985	502,177	229,935	0	177,751	699,336	43,041
64 Volusia	4,581,979	24,334,382	16,837,957	3,517,656	98,581	5,497,061	12,777,746	1,197,079
65 Wakulla	549,620	1,924,219	963,463	376,419	0	474,412	1,887,268	97,413
66 Walton	887,736	4,336,436	2,305,328	709,835	25,774	1,050,271	3,054,413	212,311
67 Washington	437,196	764,950	932,107	286,729	0	288,741	1,021,799	62,196
69 FAMU Lab School	277,326	54,172	320,094	145,416	0	47,808	0	11,516
70 FAU - Palm Beach	308,021	129,896	331,344	183,513	0	338,089	0	24,453
71 FAU - St. Lucie	314,985	222,643	422,420	190,333	0	113,420	0	27,387
72 FSU Lab - Broward	281,520	168,401	144,582	159,063	0	52,364	0	13,284
73 FSU Lab - Leon	329,760	352,107	302,671	205,880	0	151,444	0	33,614
74 UF Lab School	304,691	419,838	312,533	177,368	0	103,246	0	23,049
75 Virtual School	0	2,630,688	0	2,701,074	0	3,850,555	0	0

State 210,000,000 1,091,466,597 717,239,273 170,000,000 3,461,325 246,978,361 515,009,084 54,143,375

2022-23 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Federally Connected Student Supplement	Mental Health Assistance Allocation	Total Funds Compression Allocation	Turnaround Supplemental Services Allocation	Teacher Salary Increase Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	0	1,441,010	2,030,148	500,080	7,817,205	196,067,701	69,997,519	(345,420)	125,724,762
2 Baker	0	315,019	277,459	0	1,222,121	34,321,698	4,534,887	(60,466)	29,726,345
3 Bay	947,492	1,267,976	13,864	487,760	7,143,639	174,016,082	79,654,174	(306,571)	94,055,337
4 Bradford	0	231,727	231,435	0	736,513	21,389,918	4,163,579	(37,683)	17,188,656
5 Brevard	2,890,258	3,448,907	2,000,945	0	20,050,464	493,294,851	195,146,734	(869,057)	297,279,060
6 Broward	0	11,816,649	877,639	835,145	72,449,293	1,696,960,369	815,222,926	(2,989,601)	878,747,842
7 Calhoun	0	192,691	118,733	0	515,580	16,016,510	1,722,303	(28,217)	14,265,990
8 Charlotte	0	845,646	391,150	0	4,452,783	107,548,026	90,270,925	(189,472)	17,087,629
9 Citrus	0	809,139	440,743	0	3,946,416	102,721,553	43,659,972	(180,969)	58,880,612
10 Clay	467,665	1,856,347	1,656,668	296,490	10,306,733	265,796,500	50,286,235	(468,264)	215,042,001
11 Collier	0	2,257,133	0	0	14,004,928	334,692,239	301,268,112	(589,640)	32,834,487
12 Columbia	0	561,068	432,605	0	2,541,335	70,437,126	12,562,854	(124,092)	57,750,180
13 Dade	104,882	15,691,092	0	0	95,392,877	2,255,838,318	1,381,198,224	(3,974,199)	870,665,895
14 DeSoto	0	304,035	310,379	0	1,145,540	31,602,649	7,873,582	(55,676)	23,673,391
15 Dixie	0	196,626	148,928	0	531,430	15,757,155	2,273,452	(27,760)	13,455,943
16 Duval	913,157	6,094,208	2,418,902	883,245	36,044,294	884,381,949	309,767,252	(1,558,050)	573,056,647
17 Escambia	1,420,410	1,840,600	1,678,812	1,129,270	10,122,493	257,846,681	87,455,613	(454,259)	169,936,809
18 Flagler	0	707,562	533,910	0	3,443,569	86,659,872	47,805,121	(152,672)	38,702,079
19 Franklin	0	152,329	5,868	0	289,478	7,574,280	6,817,313	(13,344)	743,623
20 Gadsden	0	308,111	185,781	355,895	1,165,420	32,526,359	6,493,308	(57,303)	25,975,748
21 Gilchrist	0	226,983	172,614	0	739,529	21,797,099	3,649,218	(38,401)	18,109,480
22 Glades	317,793	175,860	136,348	0	430,453	12,699,979	3,262,286	(22,374)	9,415,319
23 Gulf	0	183,662	24,739	0	475,190	12,386,153	10,151,553	(21,821)	2,212,779
24 Hamilton	0	173,306	44,525	0	394,775	11,768,416	3,569,346	(20,733)	8,178,337
25 Hardee	0	318,977	254,076	0	1,230,062	33,302,468	6,915,890	(58,677)	26,327,908
26 Hendry	0	712,069	1,348,520	0	3,506,390	91,243,954	11,341,920	(160,748)	79,741,286
27 Hernando	0	1,240,537	1,133,379	0	6,567,584	171,592,044	48,699,116	(302,300)	122,590,628
28 Highlands	0	666,014	715,912	0	3,158,393	84,286,370	23,596,081	(148,491)	60,541,798
29 Hillsborough	1,402,254	10,295,341	5,923,325	4,597,000	62,038,825	1,524,168,463	490,629,678	(2,685,187)	1,030,853,598
30 Holmes	0	240,415	206,384	0	752,899	23,476,411	1,916,981	(41,359)	21,518,071
31 Indian River	0	869,592	77,787	0	4,592,599	108,793,654	80,197,087	(191,666)	28,404,901
32 Jackson	0	355,150	148,036	0	1,423,351	41,798,730	6,655,706	(73,638)	35,069,386
33 Jefferson	0	135,333	37,962	0	197,628	6,374,476	2,710,309	(11,230)	3,652,937
34 Lafayette	0	151,463	38,910	0	288,086	8,912,597	1,080,990	(15,702)	7,815,905
35 Lake	0	2,266,104	2,654,223	301,070	12,524,755	314,322,143	107,515,979	(553,754)	206,252,410
36 Lee	124,052	4,540,410	2,222,106	0	27,326,973	657,169,980	424,767,992	(1,157,762)	231,244,226
37 Leon	0	1,605,592	885,529	511,660	8,700,906	223,646,821	71,107,856	(394,007)	152,144,958
38 Levy	0	352,764	300,709	0	1,436,628	41,213,557	9,167,768	(72,608)	31,973,181
39 Liberty	0	157,403	67,882	0	330,497	10,277,184	1,053,822	(18,106)	9,205,256
40 Madison	0	207,680	73,346	47,120	578,206	17,168,662	3,171,002	(30,247)	13,967,413
41 Manatee	0	2,399,453	1,455,045	0	13,607,402	327,379,040	188,481,768	(576,756)	138,320,516
42 Marion	0	2,116,107	2,355,165	209,805	11,677,799	298,069,593	92,769,953	(525,121)	204,774,519
43 Martin	0	944,774	87,802	0	5,274,230	124,963,540	96,246,451	(220,153)	28,496,936
44 Monroe	996,987	491,881	0	0	2,468,791	59,363,382	53,443,772	(104,583)	5,815,027
45 Nassau	0	682,435	181,466	0	3,402,401	84,878,160	44,643,617	(149,533)	40,085,010
46 Okaloosa	2,879,665	1,583,619	217,335	0	8,803,441	221,803,684	86,236,780	(390,760)	135,176,144
47 Okeechobee	0	391,267	516,314	0	1,644,013	44,564,941	12,479,652	(78,512)	32,006,777
48 Orange	0	9,635,829	1,964,229	1,079,515	59,536,425	1,390,188,494	622,621,549	(2,449,149)	765,117,796
49 Osceola	0	3,600,142	4,590,645	0	20,585,852	518,168,291	138,612,160	(912,877)	378,643,254
50 Palm Beach	22,963	8,747,369	0	0	55,544,772	1,295,087,595	900,427,413	(2,281,606)	392,378,576
51 Pasco	0	3,902,301	1,792,518	1,533,095	22,582,278	577,253,996	146,321,593	(1,016,971)	429,915,432
52 Pinellas	17,166	4,366,321	0	1,014,510	25,893,108	619,209,985	386,174,268	(1,090,886)	231,944,831
53 Polk	0	5,263,814	6,885,973	2,451,435	29,754,803	773,274,305	187,773,655	(1,362,308)	584,138,342
54 Putnam	0	560,550	614,001	0	2,573,237	70,130,060	19,081,905	(123,551)	50,924,604
55 St. Johns	0	2,331,051	894,353	0	13,622,883	327,008,885	141,800,788	(576,104)	184,631,993
56 St. Lucie	0	2,161,415	1,953,228	215,220	12,143,174	305,255,678	112,529,646	(537,781)	192,188,251
57 Santa Rosa	1,211,724	1,485,579	1,304,246	0	8,046,419	208,434,333	51,997,758	(367,207)	156,069,368
58 Sarasota	0	2,128,370	0	0	12,680,884	305,118,539	274,563,250	(537,539)	30,017,750
59 Seminole	0	3,206,786	5,642,858	0	18,434,490	454,833,874	153,588,111	(801,299)	300,444,464
60 Sumter	0	505,607	0	0	2,364,684	56,849,941	51,168,891	(100,155)	5,580,895
61 Suwannee	0	379,799	398,905	0	1,504,710	41,673,556	8,163,803	(73,418)	33,436,335
62 Taylor	0	218,157	49,093	0	668,413	18,779,665	5,994,912	(33,085)	12,751,668
63 Union	0	201,791	180,777	0	569,372	17,003,764	1,148,470	(29,956)	15,825,338
64 Volusia	0	3,018,424	4,592,704	840,360	16,856,305	418,095,897	173,654,628	(736,576)	243,704,693
65 Wakulla	0	330,437	138,834	0	1,295,037	35,396,529	6,543,831	(62,359)	28,790,339
66 Walton	0	606,700	0	0	2,946,732	71,535,593	64,399,047	(126,027)	7,010,519
67 Washington	0	248,709	153,011	0	850,721	24,971,835	4,045,975	(43,994)	20,881,866
69 FAMU Lab School	0	127,236	0	0	150,678	4,955,221	0	(8,730)	4,946,491
70 FAU - Palm Beach	0	157,830	0	0	339,404	10,140,371	0	(17,865)	10,122,506
71 FAU - St. Lucie	0	164,771	66,754	0	373,188	9,960,741	0	(17,548)	9,943,193
72 FSU Lab - Broward	0	131,415	0	0	218,281	5,787,815	0	(10,197)	5,777,618
73 FSU Lab - Leon	0	179,547	0	0	450,207	12,935,549	0	(22,789)	12,912,760
74 UF Lab School	0	154,754	0	0	308,960	9,506,713	0	(16,748)	9,489,965
75 Virtual School	0	2,363,230	0	0	12,811,066	301,855,762	0	(531,791)	301,323,971

State 13,716,468 140,000,000 66,255,577 17,288,675 800,000,000 19,546,284,324 8,854,248,311 (34,435,453) 10,657,600,560

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District	Net State FEFP	Adjustment for Family Empowerment Scholarships	Adjusted Net State FEFP
	-1-	-2-	-3-
1 Alachua	125,724,762	(17,056,035)	108,668,727
2 Baker	29,726,345	(991,640)	28,734,705
3 Bay	94,055,337	(5,549,213)	88,506,124
4 Bradford	17,188,656	(2,092,305)	15,096,351
5 Brevard	297,279,060	(38,731,413)	258,547,647
6 Broward	878,747,842	(119,543,634)	759,204,208
7 Calhoun	14,265,990	(230,345)	14,035,645
8 Charlotte	17,087,629	(5,569,452)	11,518,177
9 Citrus	58,880,612	(6,018,844)	52,861,768
10 Clay	215,042,001	(10,623,033)	204,418,968
11 Collier	32,834,487	(11,523,747)	21,310,740
12 Columbia	57,750,180	(6,016,927)	51,733,253
13 Dade	870,665,895	(225,184,792)	645,481,103
14 DeSoto	23,673,391	(1,437,589)	22,235,802
15 Dixie	13,455,943	(1,062,030)	12,393,913
16 Duval	573,056,647	(79,564,030)	493,492,617
17 Escambia	169,936,809	(18,734,427)	151,202,382
18 Flagler	38,702,079	(6,042,970)	32,659,109
19 Franklin	743,623	(284,236)	459,387
20 Gadsden	25,975,748	(3,531,544)	22,444,204
21 Gilchrist	18,109,480	(1,433,966)	16,675,514
22 Glades	9,415,319	(262,771)	9,152,548
23 Gulf	2,212,779	(464,942)	1,747,837
24 Hamilton	8,178,337	(902,060)	7,276,277
25 Hardee	26,327,908	(425,976)	25,901,932
26 Hendry	79,741,286	(2,930,283)	76,811,003
27 Hernando	122,590,628	(14,347,674)	108,242,954
28 Highlands	60,541,798	(5,516,983)	55,024,815
29 Hillsborough	1,030,853,598	(75,655,852)	955,197,746
30 Holmes	21,518,071	(504,094)	21,013,977
31 Indian River	28,404,901	(4,646,167)	23,758,734
32 Jackson	35,069,386	(1,547,706)	33,521,680
33 Jefferson	3,652,937	(532,659)	3,120,278
34 Lafayette	7,815,905	(176,091)	7,639,814
35 Lake	206,252,410	(24,755,818)	181,496,592
36 Lee	231,244,226	(23,386,744)	207,857,482
37 Leon	152,144,958	(16,191,458)	135,953,500
38 Levy	31,973,181	(2,959,337)	29,013,844
39 Liberty	9,205,256	(330,756)	8,874,500
40 Madison	13,967,413	(634,626)	13,332,787
41 Manatee	138,320,516	(21,027,920)	117,292,596
42 Marion	204,774,519	(20,794,080)	183,980,439
43 Martin	28,496,936	(7,016,989)	21,479,947
44 Monroe	5,815,027	(2,511,393)	3,303,634
45 Nassau	40,085,010	(4,620,743)	35,464,267
46 Okaloosa	135,176,144	(12,049,208)	123,126,936
47 Okeechobee	32,006,777	(1,901,013)	30,105,764
48 Orange	765,117,796	(112,168,222)	652,949,574
49 Osceola	378,643,254	(42,861,226)	335,782,028
50 Palm Beach	392,378,576	(76,055,962)	316,322,614
51 Pasco	429,915,432	(29,329,350)	400,586,082
52 Pinellas	231,944,831	(46,737,973)	185,206,858
53 Polk	584,138,342	(50,493,829)	533,644,513
54 Putnam	50,924,604	(3,342,973)	47,581,631
55 St. Johns	184,631,993	(13,865,214)	170,766,779
56 St. Lucie	192,188,251	(21,937,199)	170,251,052
57 Santa Rosa	156,069,368	(9,147,447)	146,921,921
58 Sarasota	30,017,750	(17,568,582)	12,449,168
59 Seminole	300,444,464	(28,424,964)	272,019,500
60 Sumter	5,580,895	(2,410,054)	3,170,841
61 Suwannee	33,436,335	(3,007,924)	30,428,411
62 Taylor	12,751,668	(1,147,652)	11,604,016
63 Union	15,825,338	(531,315)	15,294,023
64 Volusia	243,704,693	(33,568,825)	210,135,868
65 Wakulla	28,790,339	(1,089,049)	27,701,290
66 Walton	7,010,519	(2,988,377)	4,022,142
67 Washington	20,881,866	(866,649)	20,015,217
69 FAMU Lab School	4,946,491	0	4,946,491
70 FAU - Palm Beach	10,122,506	0	10,122,506
71 FAU - St. Lucie	9,943,193	0	9,943,193
72 FSU Lab - Broward	5,777,618	0	5,777,618
73 FSU Lab - Leon	12,912,760	0	12,912,760
74 UF Lab School	9,489,965	0	9,489,965
75 Virtual School	301,323,971	0	301,323,971

State 10,657,600,560 (1,304,858,301) 9,352,742,259

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 Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	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-
1 Alachua	125,724,762	28,292,856	154,017,618	69,997,519	16,275,457	86,272,976	240,290,594
2 Baker	29,726,345	4,601,135	34,327,480	4,534,887	1,049,859	5,584,746	39,912,226
3 Bay	94,055,337	26,502,538	120,557,875	79,654,174	18,298,932	97,953,106	218,510,981
4 Bradford	17,188,656	2,767,975	19,956,631	4,163,579	950,659	5,114,238	25,070,869
5 Brevard	297,279,060	73,472,986	370,752,046	195,146,734	44,955,268	240,102,002	610,854,048
6 Broward	878,747,842	268,778,476	1,147,526,318	815,222,926	192,119,329	1,007,342,255	2,154,868,573
7 Calhoun	14,265,990	1,863,728	16,129,718	1,722,303	386,060	2,108,363	18,238,081
8 Charlotte	17,087,629	16,354,149	33,441,778	90,270,925	20,436,638	110,707,563	144,149,341
9 Citrus	58,880,612	14,403,112	73,283,724	43,659,972	10,020,761	53,680,733	126,964,457
10 Clay	215,042,001	37,661,135	252,703,136	50,286,235	11,888,149	62,174,384	314,877,520
11 Collier	32,834,487	51,716,014	84,550,501	301,268,112	101,967,669	403,235,781	487,786,282
12 Columbia	57,750,180	9,518,863	67,269,043	12,562,854	2,848,443	15,411,297	82,680,340
13 Dade	870,665,895	353,847,031	1,224,512,926	1,381,198,224	307,939,276	1,689,137,500	2,913,650,426
14 DeSoto	23,673,391	4,282,941	27,956,332	7,873,582	1,831,863	9,705,445	37,661,777
15 Dixie	13,455,943	1,989,181	15,445,124	2,273,452	525,507	2,798,959	18,244,083
16 Duval	573,056,647	132,716,781	705,773,428	309,767,252	71,602,566	381,369,818	1,087,143,246
17 Escambia	169,936,809	37,657,781	207,594,590	87,455,613	19,763,383	107,218,996	314,813,586
18 Flagler	38,702,079	12,712,788	51,414,867	47,805,121	10,842,399	58,647,520	110,062,387
19 Franklin	743,623	1,063,538	1,807,161	6,817,313	2,257,348	9,074,661	10,881,822
20 Gadsden	25,975,748	4,399,193	30,374,941	6,493,308	1,498,148	7,991,456	38,366,397
21 Gilchrist	18,109,480	2,720,077	20,829,557	3,649,218	841,176	4,490,394	25,319,951
22 Glades	9,415,319	1,638,710	11,054,029	3,262,286	752,216	4,014,502	15,068,531
23 Gulf	2,212,779	1,800,156	4,012,935	10,151,553	2,276,870	12,428,423	16,441,358
24 Hamilton	8,178,337	1,430,744	9,609,081	3,569,346	844,095	4,413,441	14,022,522
25 Hardee	26,327,908	4,616,499	30,944,407	6,915,890	1,600,583	8,516,473	39,460,880
26 Hendry	79,741,286	7,250,879	86,992,165	11,341,920	2,680,492	14,022,412	101,014,577
27 Hernando	122,590,628	24,198,093	146,788,721	48,699,116	11,115,941	59,815,057	206,603,778
28 Highlands	60,541,798	11,662,577	72,204,375	23,596,081	5,343,587	28,939,668	101,144,043
29 Hillsborough	1,030,853,598	225,883,022	1,256,736,620	490,629,678	113,584,339	604,214,017	1,860,950,637
30 Holmes	21,518,071	2,799,667	24,317,738	1,916,981	443,246	2,360,227	26,677,965
31 Indian River	28,404,901	17,177,584	45,582,485	80,197,087	18,531,795	98,728,882	144,311,367
32 Jackson	35,069,386	5,288,848	40,358,234	6,655,706	1,532,308	8,188,014	48,546,248
33 Jefferson	3,652,937	750,547	4,403,484	2,710,309	637,319	3,347,628	7,751,112
34 Lafayette	7,815,905	1,047,045	8,862,950	1,080,990	254,111	1,335,101	10,198,051
35 Lake	206,252,410	46,437,055	252,689,465	107,515,979	24,775,709	132,291,688	384,981,153
36 Lee	231,244,226	100,989,601	332,233,827	424,767,992	96,164,182	520,932,174	853,166,001
37 Leon	152,144,958	32,020,590	184,165,548	71,107,856	16,564,521	87,672,377	271,837,925
38 Levy	31,973,181	5,269,706	37,242,887	9,167,768	2,125,036	11,292,804	48,535,691
39 Liberty	9,205,256	1,177,606	10,382,862	1,053,822	256,762	1,310,584	11,693,446
40 Madison	13,967,413	2,166,895	16,134,308	3,171,002	739,835	3,910,837	20,045,145
41 Manatee	138,320,516	50,982,207	189,302,723	188,481,768	43,061,809	231,543,577	420,846,300
42 Marion	204,774,519	43,326,227	248,100,746	92,769,953	21,351,361	114,121,314	362,222,060
43 Martin	28,496,936	19,633,780	48,130,716	96,246,451	22,247,326	118,493,777	166,624,493
44 Monroe	5,815,027	9,276,700	15,091,727	53,443,772	32,006,358	85,450,130	100,541,857
45 Nassau	40,085,010	12,626,816	52,711,826	44,643,617	10,265,424	54,909,041	107,620,867
46 Okaloosa	135,176,144	32,447,396	167,623,540	86,236,780	19,370,904	105,607,684	273,231,224
47 Okeechobee	32,006,777	6,009,800	38,016,577	12,479,652	2,896,301	15,375,953	53,392,530
48 Orange	765,117,796	218,637,350	983,755,146	622,621,549	145,446,883	768,068,432	1,751,823,578
49 Osceola	378,643,254	76,213,115	454,856,369	138,612,160	31,784,763	170,396,923	625,253,292
50 Palm Beach	392,378,576	203,333,417	595,711,993	900,427,413	206,284,749	1,106,712,162	1,702,424,155
51 Pasco	429,915,432	82,709,186	512,624,618	146,321,593	33,490,989	179,812,582	692,437,200
52 Pinellas	231,944,831	96,035,247	327,980,078	386,174,268	89,847,077	476,021,345	804,001,423
53 Polk	584,138,342	111,889,574	696,027,916	187,773,655	42,939,374	230,713,029	926,740,945
54 Putnam	50,924,604	9,581,944	60,506,548	19,081,905	4,439,585	23,521,490	84,028,038
55 St. Johns	184,631,993	49,354,306	233,986,299	141,800,788	32,787,323	174,588,111	408,574,410
56 St. Lucie	192,188,251	44,849,756	237,038,007	112,529,646	26,091,809	138,621,455	375,659,462
57 Santa Rosa	156,069,368	28,747,372	184,816,740	51,997,758	11,786,158	63,783,916	248,600,656
58 Sarasota	30,017,750	46,555,281	76,573,031	274,563,250	68,049,473	342,612,723	419,185,754
59 Seminole	300,444,464	66,862,941	367,307,405	153,588,111	35,811,692	189,399,803	556,707,208
60 Sumter	5,580,895	8,730,716	14,311,611	51,168,891	14,238,962	65,407,853	79,719,464
61 Suwannee	33,436,335	5,522,094	38,958,429	8,163,803	1,829,396	9,993,199	48,951,628
62 Taylor	12,751,668	2,409,171	15,160,839	5,994,912	1,407,910	7,402,822	22,563,661
63 Union	15,825,338	2,126,554	17,951,892	1,148,470	259,220	1,407,690	19,359,582
64 Volusia	243,704,693	61,376,043	305,080,736	173,654,628	40,214,756	213,869,384	518,950,120
65 Wakulla	28,790,339	4,925,746	33,716,085	6,543,831	1,481,921	8,025,752	41,741,837
66 Walton	7,010,519	10,954,317	17,964,836	64,399,047	27,620,692	92,019,739	109,984,575
67 Washington	20,881,866	3,152,721	24,034,587	4,045,975	909,099	4,955,074	28,989,661
69 FAMU Lab School	4,946,491	576,850	5,523,341	0	0	0	5,523,341
70 FAU - Palm Beach	10,122,506	1,293,887	11,416,393	0	0	0	11,416,393
71 FAU - St. Lucie	9,943,193	1,437,920	11,381,113	0	0	0	11,381,113
72 FSU Lab - Broward	5,777,618	740,919	6,518,537	0	0	0	6,518,537
73 FSU Lab - Leon	12,912,760	1,673,782	14,586,542	0	0	0	14,586,542
74 UF Lab School	9,489,965	1,150,289	10,640,254	0	0	0	10,640,254
75 Virtual School	301,323,971	0	301,323,971	0	0	0	301,323,971
State	10,657,600,560	2,896,071,526	13,553,672,086	8,854,248,311	2,106,443,151	10,960,691,462	24,514,363,548