

**2014-15**

**FUNDING FOR FLORIDA SCHOOL**

**DISTRICTS**



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**STATISTICAL REPORT**

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

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## OVERVIEW OF SCHOOL DISTRICT FUNDING

Article IX, section 1 of the Florida Constitution establishes the State of Florida's commitment to funding K-12 education, as follows: "The education of children is a fundamental value of the people of the State of Florida. It is, therefore, a paramount duty of the state to make adequate provision for the education of all children residing within its borders. Adequate provision shall be made by law for a uniform, efficient, safe, secure and high quality system of free public schools that allows students to obtain a high quality education..."

In 1973 the Florida Legislature enacted the Florida Education Finance Program (FEFP) and established the state policy on equalized funding to guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors.

To equalize educational opportunities, the FEFP formula recognizes: (1) varying local property tax bases; (2) varying education program costs; (3) varying costs of living; and (4) varying costs for equivalent educational programs due to sparsity and dispersion of the student population.

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As noted herein, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation and by a district cost differential to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction Allocation and Exceptional Student Education (ESE) Guaranteed Allocation, which are explained on page 18.

Scholarship payments for education provided by private schools are available pursuant to the provisions of two programs.

- (1) John M. McKay Scholarships for Students with Disabilities Program – This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February FTE surveys in order to be eligible.

Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

- (2) Florida Tax Credit Scholarships – These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced-price school lunches under the National School Lunch Act. In accordance with section 1002.395, Florida Statutes (F.S.), up to \$357 million in tax credits for participating corporations is authorized for 2014-15. In order to be eligible for Florida tax credit scholarships, a student must have been reported for funding in a school district during the prior October and February surveys or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.

**Source of Funds for School Districts** – The following paragraphs provide background information regarding financial support for Grades K-12 education in Florida. School districts in 2012-13 received 40.10 percent of

their financial support from state sources, 47.20 percent from local sources (including the Required Local Effort portion of the FEFP) and 12.70 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 2014-15 FEFP total \$7,499,962,017. Included in this total is \$7,087,439,923 from the General Revenue Fund, \$242,352,820 from the Educational Enhancement Trust Fund and \$170,169,274 from the State School Trust Fund. Although taxes from a number of sources are deposited in the General Revenue Fund, the predominant tax source is the 6 percent sales tax on goods and services. In addition to these funds, \$3,013,103,776 is provided in the class size reduction allocation for operations. Included in this amount is \$2,823,166,322 from the General Revenue Fund, \$103,776,356 from the Educational Enhancement Trust Fund and \$86,161,098 from the State School Trust Fund.

The Florida Legislature established the Education Enhancement Trust Fund, which includes the net proceeds of the Florida Lottery and the tax proceeds on slot machines in Broward and Miami-Dade counties. The amount of \$134,582,877 was appropriated from the Educational Enhancement Trust Fund for the District Lottery and School Recognition Program. Lottery proceeds were also used to fund the \$155,882,941 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$152,836,215 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$82,412,304 for school district workforce education, as defined in section 1004.02(26), F.S.

Article IX, section 1 of the Florida Constitution establishes a limit of 18 students in PreK through grade 3 classrooms, 22 students in grades 4-8 classrooms and 25 students in grades 9-12 classrooms. The Class Size Reduction categorical was established to fund this requirement exclusively from state funds.

The Florida Constitution authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, section 9(d) of the Florida Constitution guarantees a stated amount for each district annually from proceeds of licensing motor vehicles, referred to as Capital Outlay and Debt Service or CO&DS funds. Additionally, Article XII, section 9(a)(2) of the Florida Constitution provides that school districts may share in the proceeds from gross receipts taxes, referred to as Public Education Capital Outlay or PECO funds, as provided by legislative appropriation.

Minor state funding sources include the “race track funds” (revenue provided to designated school districts from pari-mutuel wagering pursuant to chapter 550, F.S.), which are collected by the Florida Department of Business and Professional Regulation and divided equally among Florida counties, in accordance with section 212.20(6)(d)6.a., F.S. The allocation of these funds is to the counties, which may share the funds with school districts, in lieu of funds distributed from the Pari-mutuel Wagering Trust Fund under section 550.135, F.S., prior to July 1, 2000. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with section 589.08, F.S., and proceeds from mobile home licenses, which are deposited into the License Tax Collection Trust Fund and distributed to local governments pursuant to section 320.081, F.S.

**Local Support** – Local revenue for school support is derived almost entirely from property taxes levied by Florida’s 67 counties, each of which constitutes a school district.

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. The Florida Legislature set the amount of \$7,179,517,373 as adjusted required local effort for 2014-15. Each district’s share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (the Commissioner) certifies each district’s required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value for school purposes of all districts. Certifications vary due to the use of assessment ratios designed to equalize the effect on the FEFP of differing

levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

Based on the 2014 tax roll provided by the Florida Department of Revenue, the Commissioner certified the required millage of each district on July 11, 2014. The state average millage was set at 5.089 and certifications for the 67 school districts varied from 5.281 mills (Santa Rosa) to 1.865 mills (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of seven districts. The districts and their adjusted millage rates were: Collier (3.327), Franklin (3.550), Martin (4.890), Monroe (1.865), Sarasota (4.519), Sumter (3.913) and Walton (2.850).

In accordance with section 1011.62(4)(e), F.S., the Florida Department of Education is required to calculate the Prior Period Funding Adjustment Millage (PPFAM), which is levied by a school district if, in a prior year, the full amount of required local effort funds were not collected due to changes in property values, or if a prior year's final taxable value has not been certified for the 2014 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 2014-15 at 0.748 mills, pursuant to section 1011.71(1), F.S. School boards may levy an additional capital outlay millage not to exceed 0.250 mills pursuant to section 1011.71(3)(a), F.S., in lieu of levying an equivalent amount of the discretionary current operating millage.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in section 1011.71(2), F.S. and may share a portion of the levy with charter schools for expenditures identified in section 1013.62(2), F.S.

Section 1011.71(2)(a)-(j), F.S., authorizes school boards to expend the funds raised by the 1.5-mill capital outlay levy for the following:

- **The educational plant** – Costs of construction, renovation, remodeling, maintenance and repair of the educational plant. This also includes the maintenance, renovation and repair of leased facilities to correct deficiencies.
- **Expenditures that are directly related to the delivery of student instruction** – Purchase, lease or lease-purchase of equipment, educational plants and construction materials directly related to the delivery of student instruction.
- **Conversion of space** – Rental or lease of existing buildings or space within existing buildings, originally constructed or used for purposes other than education, for conversion to use as educational facilities.
- **A new school's library media center collection** – Opening day collection for the library media center of a new school.
- **School buses** – Purchase, lease-purchase or lease of school buses or the payment to a private entity to offset the cost of school buses.
- **Servicing of payments related to lease-purchase agreements** – Servicing of payments related to lease-purchase agreements issued for any purpose under authority of prior enactments of this law. Costs associated with the lease-purchase of equipment, educational plants and school buses may include the issuance of certificates of participation and the servicing of payments related to such certificates. Only three-fourths of the proceeds from this millage can be obligated to lease-purchase agreements, unless the lease-purchase agreements were entered into before June 30, 2009.

- **Equipment, computers, enterprise resource software** – Purchase or lease of new and replacement equipment: enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least five years and are used to support district-wide administration or state-mandated reporting requirements; computer hardware, including electronic hardware and other hardware devices necessary for gaining access to or enhancing the use of electronic content and resources or to facilitate the access to and the use of a school district’s digital classroom plan pursuant to section 1011.62, F.S.

In addition, section 1011.71(5), F.S., authorizes school boards to expend up to \$100 per unweighted full-time equivalent student from revenue generated by the 1.5 mill capital outlay millage levy for:

- (a) The purchase, lease-purchase or lease of driver’s education vehicles; motor vehicles used for the maintenance or operation of plants and equipment; security vehicles; or vehicles used in storing or distributing materials and equipment.
- (b) Payment of the cost of premiums, as defined in section 627.403, F.S., for property and casualty insurance necessary to insure school district educational and ancillary plants. As used in this paragraph, casualty insurance has the same meaning as in section 624.605(1)(d), (f), (g), (h) and (m). This means that casualty insurance may only be for burglary and theft, glass, boiler and machinery, leakage and fire extinguishing equipment and elevators. Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

Violation of these expenditure provisions will result in an equal dollar reduction of FEFP funds in the year following an audit citation.

Pursuant to section 1011.71(3)(a), F.S., if revenue from the 1.5 mill levy is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2009, by a district school board, an amount up to 0.25 mills of the taxable value for school purposes within the school district shall be legally available for such payments, notwithstanding other restrictions on the use of such revenues imposed by law. This additional levy must be made in lieu of levying an equivalent amount of the 0.748 discretionary operating millage for operations authorized in section 1011.71(1), F.S.

In addition to levies established by the school board, qualified electors may vote an additional millage levy for operations and/or capital outlay purposes for a period not to exceed two years, pursuant to Article VII, section 9 of the Florida Constitution and section 1011.73(1), F.S.

Sections 1011.71(9) and 1011.73(2), F.S., provide for an additional levy, not to exceed four years, for operational purposes to be authorized by the electorate through a local referendum or in conjunction with a general election. This voted levy and the levies established by the school board must not exceed 10 mills in total. This levy is distinguished from the constitutional authority for voted millage noted in the previous paragraph because it is for operations only, may be approved for up to four years instead of two years and is included in the 10-mill limit established by the state constitution.

School districts are authorized to sell bonds for capital outlay projects to be repaid from local property taxes. The authority for the issuance of the bonds and the repayment from local property taxes is Article VII, section 12 of the Florida Constitution, section 200.001(3)(e), F.S., and sections 1010.40 through 1010.55, F.S.

Budgeted revenues from local taxes are determined by applying millage levies to 96 percent of the school taxable value of property. School board adoption of millage levies is governed by the advertising and public meeting requirements of chapter 200, F.S. (Determination of Millage).

## SCHEDULE OF MILLAGES

Type of Millage	Statutory Authority	Established By	Uses
Required Local Effort	Section 1011.62(4), F.S.	Commissioner	Operating
Prior Period Funding Adjustment	Section 1011.62(4)(e), F.S.	Commissioner	Operating
Current Operating Discretionary – Maximum 0.748 Mills	Section 1011.71(1), F.S.	School Board	Operating
Local Capital Improvement – Maximum 1.50 Mills	Section 1011.71(2), F.S.	School Board	Capital improvements
Capital Improvement Discretionary – Maximum 0.25 Mills	Section 1011.71(3)(a), F.S.	School Board	Lease-purchase payments or to meet other critical fixed capital outlay needs in lieu of operating discretionary millage
Operating or Capital (Not to Exceed Two Years)	Section 1011.73(1), F.S.	Voter Referendum	Not specified
Additional Millage (Not to Exceed Four Years)	Section 1011.73(2), F.S.	Voter Referendum	Not specified
Debt Service	Section 200.001(3)(e), F.S.; Article VII, section 12 of the Florida Constitution	Voter Referendum	Debt service

School boards are authorized under section 212.055(6), F.S., to levy a sales surtax of up to 0.5 percent for capital outlay purposes if approval is obtained by referendum. This surtax may take effect on the first day of any month, but may not take effect until at least 60 days after the date of approval by the electors. The resolution providing for imposition of the surtax shall set forth a plan for use of the proceeds for fixed capital expenditures or fixed capital costs associated with the construction, reconstruction or improvement of school facilities and campuses that have a useful life expectancy of five or more years. The plan shall address any land acquisition, land improvement, design and related engineering costs. Additionally, the plan shall include the costs of retrofitting and providing for technology implementation, including hardware and software, for the various sites within the school district.

Surtax revenues may be used for the purpose of servicing bond indebtedness to finance authorized projects and any interest that accrues thereto may be held in trust to finance such projects. Neither the proceeds of the surtax nor any interest accrued thereto shall be used for operational expenditures. The Florida Department of Revenue distributes the surtax revenue to the school board imposing the tax.

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



Developmental research schools (lab schools) at state universities are classified for funding as special school districts, as is the Florida Virtual School (FLVS). Because these special districts have no taxing authority, the state provides the same dollar amount per student for the 0.748 discretionary operating millage revenues as is generated for district students by the tax base of the district where the school is located. For 2014-15, the contribution for the discretionary operating millage is \$15,608,625 (2014-15 FEFP Second Calculation). There is no required local effort for special school districts; therefore, special districts are funded entirely with state funds.

**Federal Support** – The Florida State Board of Education may approve plans for cooperating with the federal government in carrying out any phase of the education program and must provide for the proper administration of funds apportioned to the state from federal appropriations.

The Commissioner is responsible for recommending ways of cooperating with the federal government on any phase of the education program in which cooperation is desirable. The Commissioner recommends policies for administering funds appropriated from federal sources to the state for any education purpose and provides for the execution of plans and policies.

School districts receive funds from the federal government directly and through the state as an administering agency. School districts may receive federal funds from various agencies such as the Department of Labor, Veterans Administration, Department of Interior, Department of Education, Department of Defense and Department of Agriculture.

Federal funding also supports No Child Left Behind programs, which establish accountability measures for public schools to ensure that students in all schools are reaching proficiency in reading and math; Individuals with Disabilities Education Act programs, which support education services for students with physical and mental challenges; Workforce Investment Act entitlement programs (for detail regarding Workforce Development Education programs, see page 26); and Carl D. Perkins Vocational and Technical Education Act programs, which improve the quality of career and technical education in Florida.

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

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

**LEGAL AUTHORIZATION** Part II of chapter 1011, F.S.; chapter 2014-51, Laws of Florida (L.O.F.) (2014-15 General Appropriations Act); chapter 2014-53, L.O.F.; chapter 2014-56, L.O.F.; chapter 2014-184, L.O.F.

**2014-15 FEFP APPROPRIATION** \$10,647,648,670

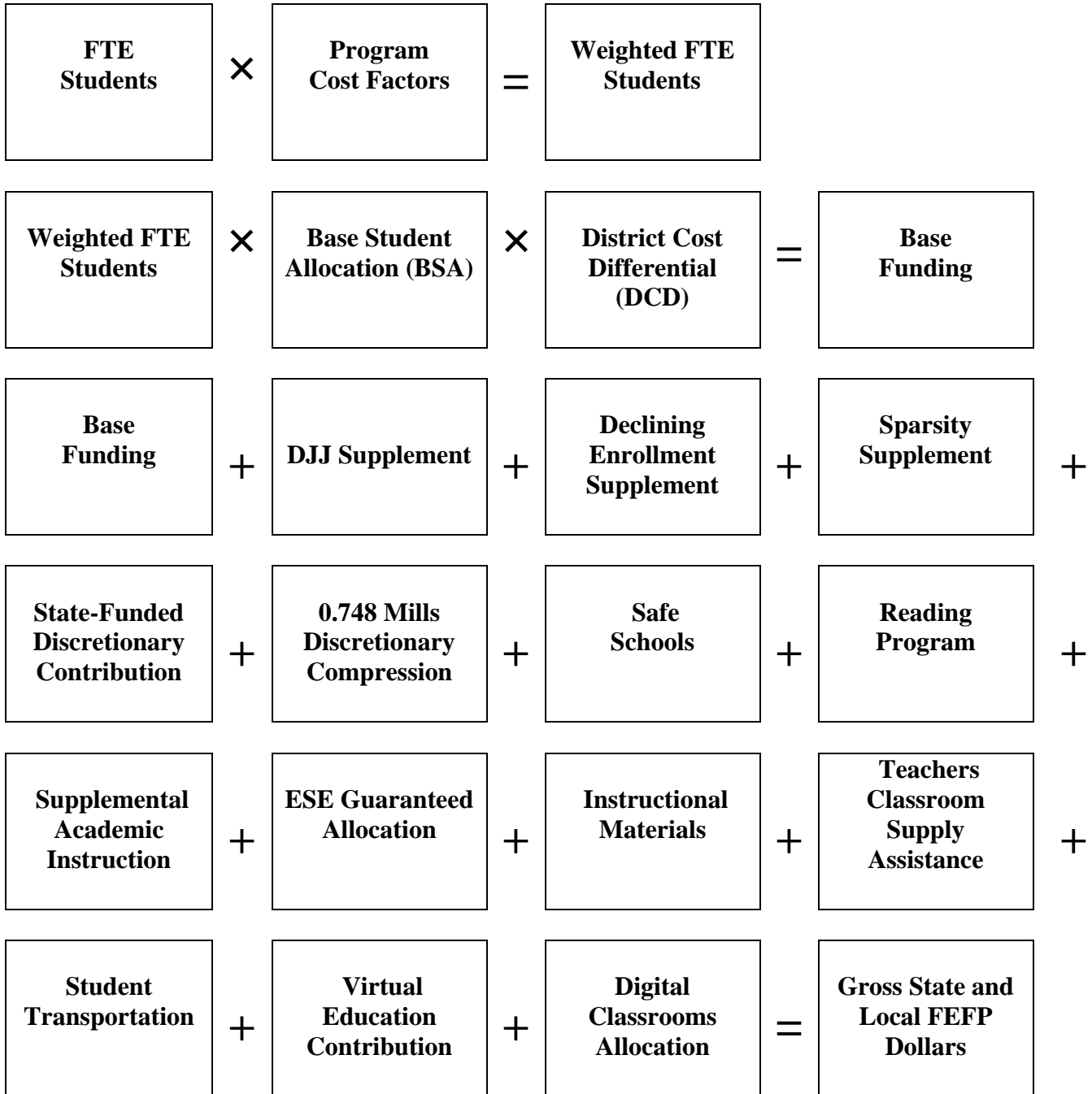
### **REQUIREMENTS FOR PARTICIPATION**

Each district participating in the state appropriations for the Florida Education Finance Program (FEFP) must provide evidence of its effort to maintain an adequate school program throughout the district and must meet at least the requirements cited below:

- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools and file with the Florida Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code.
- (2) Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the Florida State Board of Education may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel.
- (4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board in accordance with Florida Statutes and the Florida Administrative Code.
- (5) Observe all requirements of the Florida State Board of Education relating to the preparation, adoption and execution of budgets for the district school system.
- (6) Levy the required local effort millage rate on the taxable value for school purposes of the district (see page 19 for a description of Required Local Effort).
- (7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.
- (8) Comply with minimum classroom expenditure requirements and associated reporting pursuant to section 1011.64, F.S.

**DISTRIBUTING STATE DOLLARS**

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



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

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

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

The Gross State and Local FEFP dollars, less the Required Local Effort, result in the Gross State FEFP. Adjustments, whether positive or negative, are then added to obtain the Net State FEFP Allocation.

The Total State Allocation for the support of school district education activities is derived from the Net State FEFP Allocation in the following manner:

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

Categorical program funds, which include Florida School Recognition, District Lottery and Class Size Reduction funds, and any Special Allocations are added to the Net State FEFP Allocation to obtain the Total State Finance Program.

The following sections describe each component of the funding formula.

The last section of this document presents the 2014-15 FEFP Second Calculation Funding Summary as an example of the FEFP calculation.

**FTE Students**

A full-time equivalent (FTE) student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. The time equivalent for a school year varies with the school and student as shown below.

- (1) Standard school
  - (a) Student in grades 4 through 12 – 900 hours of instruction
  - (b) Student in kindergarten through grade 3 or in an authorized prekindergarten Exceptional Student Education (ESE) program – 720 hours of instruction

- (2) Double-session school or a school using an experimental calendar approved by the Florida Department of Education
  - (a) Student in grades 4 through 12 – 810 hours of instruction
  - (b) Student in kindergarten through grade 3 or in an authorized prekindergarten ESE program – 630 hours of instruction

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

For purposes of calculating the full-time equivalent student membership, a student is considered in membership until he or she withdraws or until the eleventh consecutive school day of his or her absence. A student is eligible for full-time equivalent reporting if both of the following conditions are satisfied:

- (1) The student is in program membership at least one day during the survey period in an approved course of study as defined in the Course Code Directory, excluding non-instructional activities as defined in the Florida Administrative Code, and
- (2) The student is in attendance at least one day during the survey period or one of the six scheduled meetings preceding the survey period when students were in attendance in school.

Note: For year-round schools, if the student's track is out of school during survey week, the last week the track was in session becomes survey week.

The FTE generated by a student for the purposes of FEFP funding is limited to 1.0 FTE during the 180-day school year. For information on how to report FTE for students in all programs, please see the 2014-2015 FTE General Instructions manual available at <http://www.fldoe.org/fefp> under "FTE Information."

Dual enrollment is the enrollment of an eligible secondary student or home education student in a postsecondary course at a Florida public secondary school or eligible Florida private secondary school (section 1007.271, F.S.). Credit must be earned at both institutions. The course must offer credit leading to a high school diploma and a career certificate or an associate or baccalaureate degree. Career education dual enrollment is available for secondary students seeking a degree or certificate from a complete job preparatory program, but is not intended to sustain student enrollment in isolated career courses. Early admission is a form of dual enrollment through which eligible secondary students enroll in an eligible postsecondary institution on a full-time basis in courses that are creditable toward the high school diploma and the associate or baccalaureate degree. Participation in the early admission program is limited to students who have completed a minimum of six semesters of full-time secondary enrollment, including studies undertaken in the ninth grade. Dual enrollment students earn the Grades 9-12 Basic Cost Factor at the home school while dually enrolled elsewhere. Each of these forms of dual enrollment is included in the calculation of full-time equivalent students.

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

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

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

by a student during the summer term. Specific appropriation 126 of chapter 2014-51, L.O.F., provides an annual appropriation for the 2014-15 fiscal year of \$4,790,125.

Students in grades K-12 who are enrolled for more than six semesters in career education such as practical arts, family and consumer sciences courses as defined in section 1003.01(4)(a), F.S., shall not be counted as full-time equivalent students for this instruction. Students in grades 6-8 who are enrolled in career education courses shall be counted as Basic Grades 6-8. Only students in grades 9-12 who are enrolled in career education courses will be eligible for the weighted funding.

Rule 6A-1.0451(4), Florida Administrative Code (FAC), provides that, during the year, at least four full-time equivalent student membership surveys be conducted under the administrative direction of, and on the schedule provided by, the Commissioner. Section 1011.62(1)(a), F.S., specifies that the number of full-time equivalent student membership surveys shall not exceed nine in a fiscal year. The Commissioner has established four FTE student enrollment surveys for the 2014-15 school year and these surveys are scheduled for July 7-11, 2014; October 13-17, 2014; February 9-13, 2015; and June 15-19, 2015.

The Commissioner has the authority to establish for any school district or school an alternate period for a full-time equivalent student membership survey within nine weeks subsequent to the regular statewide survey period. Evidence must be submitted by the school district indicating that an abnormal fluctuation in student membership may occur at the time of the statewide survey period to warrant an alternate survey period. The Commissioner must limit consideration of "abnormal fluctuation" to changes of more than 25 percent in any school or 5 percent in any district between the full-time equivalent student membership at the time of the regular statewide survey and the alternate survey period. The "abnormal fluctuation" must be caused by factors such as major student boycotts; civil disturbances; in- or out-migration in agricultural, industrial or federal installations or contractors; or providential causes beyond the control of the district school board. Consistent with the rules of the Florida State Board of Education, district school boards are required to request alternate FTE surveys for Department of Juvenile Justice (DJJ) programs experiencing fluctuations in student enrollment. Any request for an alternate survey period must be made prior to the original survey period.

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

A student in DJJ programs and cooperative education or other types of programs incorporating on-the-job training, including apprenticeship, shall not be counted for more than 25 hours per week in all programs.

### **FTE Recalibration and the Common Student Identifier**

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

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

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

1. If a student identifier is reported by more than one school district, then all reported FTE is gathered, recalibrated and funded.
2. If a student identifier is reported by only one school district, and there is no student record with similar demographics, then the FTE is recalibrated and funded only to the reporting school district.

3. If a student identifier is reported by only one school district, and there is a student record with similar or matching demographics reported by another school district, and at least one of the school districts reported less than 0.2 FTE, then all reported FTE is gathered, recalibrated and funded.
4. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and the student identifiers do not have entry codes during survey week, then the FTE will be recalibrated and funded separately.
5. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and at least one of the student identifiers has an entry code during survey week, then all reported FTE is gathered, recalibrated and funded.

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

For more detailed information regarding FTE recalibration and the common student identifier, please see the 2014-15 FTE General Instructions manual available at <http://www.fldoe.org/fefp> under “FTE Information.”

### **Program Cost Factors and Weighted FTE**

Program cost factors assure that each program receives an equitable share of funds in relation to its relative cost per student. Through the annual program cost report, districts report the expenditures for each FEFP program. The cost per FTE student of each FEFP program is used to produce an index of relative costs, with the cost per FTE of Basic, Grades 4-8, established as the 1.000 base. In order to protect districts from extreme fluctuation in program cost factors, the Florida Legislature typically uses a three-year average in computing cost factors.

Multiplying the FTE students for a program by its cost factor produces “weighted FTE.” This calculation weights the FTE to reflect the relative costs of the programs as represented by the program cost factors. Program cost factors established for use in 2014-15 are as follows:

	<b><u>2014-15</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	1.004
(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	1.004
<b>254</b> – Support Level 4	3.548
<b>255</b> – Support Level 5	5.104
(3) <b>130</b> – English for Speakers of Other Languages	1.147
(4) <b>300</b> – Programs for Grades 9-12 Career Education	1.004

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

To provide for the planned use of FEFP funds, the Florida Legislature has established the following combination of programs during the 180-day regular school year and summer school:

<u>Group</u>	<u>Program Group Title</u>
1	Basic Education Programs
2	Exceptional Education for Support Levels 4 and 5 English for Speakers of Other Languages Grades 9-12 Career Education Programs

Only DJJ students, Juveniles Incompetent to Proceed (JITP) program students, students who have completed credit through the FLVS and virtual instruction programs and virtual charter schools for the purpose of credit recovery and course completion are eligible for funding through summer school FTE student reporting.

### **Weighted FTE Cap**

Program Group 2 has an enrollment ceiling (cap) that is established based on each district’s estimates (as modified by legislative policy) of FTE in each FEFP program. District estimates are reviewed and approved by a state enrollment estimating conference. The appropriated FTE in each program is multiplied by the program’s cost factor. The resulting weighted FTE, aggregated by program group, establishes the group cap. After actual FTE is reported, districts with Group 2 FTE in excess of the cap receive basic funding (program cost factor of 1.0). A statewide cap of 336,158.27 weighted FTE was set for Group 2 for the 2014-15 fiscal year.

### **Additional Weighted FTE**

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

#### *Small District ESE Supplement*

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5. This supplement is limited to the statewide value of 43.35 weighted FTE. The Commissioner shall set the value of the supplemental FTE based on documented evidence of the difference in the cost of the service and the FEFP funding. The supplemental value for a district shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

#### *Small, Isolated High School Supplement*

High schools with at least 28 students and no more than 100 students in grades 9-12 and that are no closer than 28 miles to the nearest high school may qualify for an isolated school supplement. This supplement is allocated to each eligible school that attained a state accountability performance grade of “C” or better for its most recent school grade. Districts with qualifying schools must levy the maximum discretionary operating millage in order to receive the supplement.



### *Bonus FTE Programs*

An additional value of 0.16 FTE shall be reported by school districts for each student in Advanced Placement classes who earns a score of three or higher on each College Board Advanced Placement (AP) Subject examination, provided he or she has been taught in an AP class in the prior year. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate (IB) course who receives a score of four or higher on the subject examination. An Advanced International Certificate of Education (AICE) student may also earn an additional 0.16 if he or she receives a score of "E" on a full-credit subject exam or an additional 0.08 FTE if he or she is enrolled in a half-credit class and earns a score of "E" or higher on the subject exam. A value of 0.3 FTE should be calculated for each student who receives an IB or AICE diploma.

From the funding generated by the bonus FTE of these programs, sections 1011.62(1)(l), (m) and (n), F.S., require districts to distribute bonuses to certain classroom teachers as follows:

- (l) International Baccalaureate – A bonus of \$50 is earned by an IB teacher for each student in each IB course who receives a score of four or higher on the International Baccalaureate examination. An additional bonus of \$500 is earned by the IB teacher in a school designated with a performance grade category of "D" or "F" who has at least one student scoring four or higher on the IB subject examination. Bonuses awarded to a teacher may not exceed \$2,000 per school year. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of four or higher on the examination in a school designated with a grade of "A," "B," or "C," or if at least 25 percent of the students enrolled in a teacher's course earn a score of four or higher on the examination in a school designated with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given school year.
- (m) Advanced International Certificate of Education – A teacher earns a \$50 bonus for each student in the full-credit AICE course who receives a score of "E" or higher on the subject exam and a \$25 bonus for each student in each half-credit AICE course who receives a score of "E" or higher on the subject examination. Additional bonuses of \$500 and \$250 for full-credit and half-credit courses, respectively, shall be awarded to AICE teachers in a school designated with a performance grade category of "D" or "F" who have at least one student passing the subject examination in that class. The maximum additional bonus in a given school year is \$500 for those teachers who teach half-credit courses and \$2,000 for those teachers who teach full-credit courses.
- (n) Advanced Placement – A \$50 bonus is earned by an AP teacher for each student in each AP course who receives a score of three or higher on the College Board AP Examination. An additional bonus of \$500 is earned by the AP teacher in a school designated with a performance grade category of "D" or "F" who has at least one student scoring three or higher on the College Board AP subject examination. Bonuses awarded to a teacher may not exceed \$2,000 per school year. However, the maximum bonus shall be \$3,000 if at least 50 percent of the students enrolled in a teacher's course earn a score of three or higher on the examination in a school with a grade of "A," "B," or "C," or if at least 25 percent of the students enrolled in a teacher's course earn a score of three or higher on the examination in a school with a grade of "D" or "F." Bonuses awarded under this paragraph shall be in addition to any regular wage or other bonus the teacher received or is scheduled to receive. For such courses, the teacher shall earn an additional bonus of \$50 for each student who has a qualifying score up to the maximum of \$3,000 in any given school year.

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

Pursuant to section 1011.62(1)(o), F.S., an additional value of 0.1 or 0.2 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program under

section 1003.491(1)(b), F.S., and who is issued the highest level of industry certification identified annually in the Industry Certification Funding List approved under rule 6A-6.0573, FAC, adopted by the Florida State Board of Education. A value of 0.2 full-time equivalent student membership shall be calculated for each student who is issued an industry certification that has a statewide articulation agreement for college credit approved by the Florida State Board of Education. For industry certifications that do not articulate for college credit, the Florida Department of Education shall assign an FTE of 0.1 for each certification. Such value shall be added to the total FTE student membership in secondary career education programs in the subsequent year for courses that were not provided through dual enrollment.

A teacher earns a bonus in the amount of \$25 for each student who attained a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.1 FTE. A teacher earns a bonus in the amount of \$50 for each student who attained a CAPE industry certification on the CAPE Industry Certification Funding List with a weight of 0.2 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. Bonuses shall be calculated based upon the associated weight of a CAPE industry certification on the CAPE Industry Certification Funding List for the year in which the certification is earned by the student. Any bonus awarded to a teacher under this paragraph may not exceed \$2,000 in any given school year and is in addition to any regular wage or other bonus the teacher received or is scheduled to receive.

**Base Student Allocation**

The base student allocation from state and local funds is determined annually by the Florida Legislature and is a component in the calculation of Base Funding. For the 2014-15 fiscal year, the base student allocation is \$4,031.77.

**District Cost Differential**

Section 1011.62(2), F.S., requires the Commissioner to annually compute District Cost Differentials (DCDs) by adding each district’s Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and divided by 100 and 0.200 is added to the product to obtain the DCD. This serves to limit the factor’s adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of sudden changes in the index.

The following DCDs were established for 2014-15:

Alachua	0.9830	Liberty	0.9401
Baker	0.9769	Madison	0.9261
Bay	0.9644	Manatee	1.0105
Bradford	0.9723	Marion	0.9635
Brevard	1.0066	Martin	1.0008
Broward	1.0233	Monroe	1.0193
Calhoun	0.9307	Nassau	0.9900
Charlotte	0.9855	Okaloosa	0.9852
Citrus	0.9538	Okeechobee	0.9667
Clay	0.9932	Orange	1.0021
Collier	1.0163	Osceola	0.9867
Columbia	0.9608	Palm Beach	1.0290
Miami-Dade	1.0149	Pasco	0.9904
DeSoto	0.9742	Pinellas	1.0023
Dixie	0.9400	Polk	0.9854

Duval	1.0121	Putnam	0.9630
Escambia	0.9703	St. Johns	0.9848
Flagler	0.9556	St. Lucie	0.9914
Franklin	0.9305	Santa Rosa	0.9602
Gadsden	0.9490	Sarasota	1.0049
Gilchrist	0.9571	Seminole	0.9943
Glades	0.9687	Sumter	0.9642
Gulf	0.9417	Suwannee	0.9393
Hamilton	0.9321	Taylor	0.9338
Hardee	0.9668	Union	0.9637
Hendry	0.9742	Volusia	0.9739
Hernando	0.9746	Wakulla	0.9545
Highlands	0.9520	Walton	0.9726
Hillsborough	1.0101	Washington	0.9362
Holmes	0.9333	Wash. Special	0.9362
Indian River	0.9928	FAMU	0.9592
Jackson	0.9372	FAU – Palm Beach	1.0290
Jefferson	0.9373	FAU – St. Lucie	0.9914
Lafayette	0.9285	FSU – Broward	1.0233
Lake	0.9744	FSU – Leon	0.9592
Lee	1.0152	UF	0.9830
Leon	0.9592	Florida Virtual School	1.0000
Levy	0.9558		

### **Base Funding**

Base Funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation and the District Cost Differential.

For the 2014-15 fiscal year, the Florida Legislature included in base funding \$480 million to provide continued funding for the Teacher Salary Allocation in specific appropriation 87 of chapter 2013-40, L.O.F., and section 26 of chapter 2013-45, L.O.F., for the same purpose as in the original appropriation.

### **Department of Juvenile Justice (DJJ) Supplement**

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. An amount equal to the sum of this calculation shall be allocated in the FEFP to each school district to supplement other sources of funding for students in juvenile justice education programs.

### **Declining Enrollment Supplement**

The declining enrollment supplement is determined by comparing the unweighted FTE for the current year to the unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, 25 percent of the decline is multiplied by the prior-year base funding per unweighted FTE. This amount is the declining enrollment supplement for the district.

### **Sparsity Supplement**

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student populations through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By General Appropriations Act proviso, participation is limited to districts of 24,000 or fewer FTE students. There are four

adjustments to the initial sparsity computation, including a wealth adjustment. This supplement is limited to \$48,318,959 statewide for the 2014-15 fiscal year.

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

Developmental Research Schools (lab schools) and the FLVS are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is generated for district students by the tax base of the district where the school is located. The FLVS discretionary contribution is calculated by multiplying the maximum allowable nonvoted discretionary millage for operations pursuant to section 1011.71(1), F.S., by the value of 96 percent of the current year's taxable value for school purposes for the state; dividing this product by the total full-time equivalent student membership of the state; and multiplying this quotient by the full-time equivalent student membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.

### **0.748 Mills Discretionary Compression**

If any school district levies the full 0.748 mill levy and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in section 1011.62(5), F.S. If any school district chooses to levy an amount not less than 0.498 mills but less than 0.748 mills, a compression supplement shall be calculated on a levy of 0.498. If a 0.498 levy generates an amount of funds per unweighted FTE that is less than the state average amount per unweighted FTE student for 0.498 mills, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by a 0.498 mill levy, would be equal to the state average as provided in section 1011.62(5), F.S.

### **Safe Schools**

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2014-15 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$62,660. From the remaining appropriation, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe Schools activities include: (1) after-school programs for middle school students; (2) middle and high school programs for correction of specific discipline problems; (3) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (4) behavior-driven intervention programs that include anger and aggression management strategies; (5) alternative school programs for adjudicated youth that may include a web-based virtual system that results in mastery and certification, competency or credentials in the following interrelated counseling disciplines necessary for success in education and the work environment, including adjustment, educational, employment and optimal mental health areas that will include, but are not limited to, anger and impulse control, depression and anxiety, self-esteem, respect for authority, personal behavior, goal setting, time and stress management, social and workplace adjustment, substance use and abuse, workplace soft skills, communication skills, work ethic, the importance of timeliness, attendance and the self-marketing skills for future educational and/or employment opportunities; (6) suicide prevention programs; (7) bullying prevention and intervention; (8) school resource officers; and (9) detection dogs. Each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity.

### **Reading Program**

Funds in the amount of \$130,000,000 are provided for a K-12 comprehensive, district-wide system of research-based reading instruction for the 2014-15 fiscal year. The amount of \$115,000 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding.

From these funds, at least \$15,000,000 shall be used to provide an additional hour of intensive reading instruction beyond the normal school day for each day of the entire school year for the students in the 300 lowest performing elementary schools based on the state reading assessment pursuant to sections 1008.22(3) and 1011.62(9), F.S. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 300 schools. Pursuant to section 1008.32, F.S., the Florida State Board of Education shall withhold funds from a school district that fails to comply with this requirement.

### **Supplemental Academic Instruction**

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$642,089,342 for the 2014-15 fiscal year. From these funds, at least \$75,000,000, together with funds provided in the district's research-based reading instruction allocation and other available funds, shall be used by districts with one or more of the 300 lowest performing elementary schools based on the statewide, standardized English Language Arts assessment to provide an additional hour of instruction beyond the normal school day for each day of the entire school year for intensive reading instruction for the students in each of these schools. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 300 schools.

The Florida Department of Education shall provide guidance to school districts for documentation of the expenditures for the additional hour of instruction to ensure that all local, state and federal funds are maximized for the total instructional program. School districts shall submit a report to the Florida Department of Education in a format prepared by the department that includes summary information, including funding sources, expenditures and student outcomes for each of the participating schools, which shall be submitted to the Speaker of the House, President of the Senate and Governor by September 30, 2015. Pursuant to section 1008.32, F.S., the Florida State Board of Education shall withhold funds from a school district that fails to comply with this requirement.

### **Exceptional Student Education (ESE) Guaranteed Allocation**

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for exceptional students. District allocations from the appropriation of \$950,781,688 for the 2014-15 fiscal year are not recalculated during the year. School districts that have provided education services in 2013-14 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the Florida Department of Education.

### **Instructional Materials**

Funds in the amount of \$223,382,911 are provided to purchase instructional materials. This includes \$165,000,000 to purchase instructional content, as well as electronic devices and technology equipment and infrastructure. The remainder is for core subject instructional materials. Instructional Materials funding also provides \$11,795,824 for library/media materials, \$3,224,192 for science lab materials and supplies, \$10,000,000 for dual enrollment instructional materials and \$3,015,624 for digital instructional materials for students with disabilities. The funds are allocated to the districts based on the formula in section 1011.67, F.S.

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

This appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to section 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. An appropriation of \$45,286,750 was allocated for the Florida Teachers Classroom Supply Assistance Program in 2014-15. In 2013, the Florida Legislature changed the name of the Florida Teachers Lead Program to the Florida Teachers Classroom Supply Assistance Program.

## **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$424,875,855 was appropriated for Student Transportation in 2014-15. The formula for allocating the funds is outlined in section 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: 1) students with special transportation needs earn a higher rate of funding than base students; 2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

## **Virtual Education Contribution**

The virtual education contribution shall be allocated pursuant to the formula provided in section 1011.62(11), F.S. The contribution shall be based on \$5,230 per FTE student.

## **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 2014-15 was set in the Second Calculation at \$7,179,758,192. Using the certified 2014 tax roll from the Florida Department of Revenue, the Commissioner computed and certified the required local effort millage rate for each district. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified mills times 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the Commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement. As previously noted in the discussion about local support on pages 2-3, the certified millage rates of seven districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 5.089 to the certified tax roll is adjusted by an equalization factor for each district in accordance with section 1011.62(4)(b), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The Florida Department of Revenue provides the Commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage (see page 2, Local Support).

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

### **Adjustments**

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

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

### **Categorical Program Funds**

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

#### **Class Size Reduction**

As a result of the voter-approved amendment to Article IX, section 1, of the Florida Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to not exceed the class size maximums. Beginning with the 2010-11 school year, Florida classrooms could have no more than 18 students in grades PreK-3, 22 students in grades 4-8 and 25 students in grades 9-12. If a district school board determines that it is impractical, educationally unsound or disruptive to student learning, students who enroll after the October student membership survey may be temporarily assigned to a class that exceeds the maximums cited above. Up to three students may be assigned to a teacher in grade group K-3. Up to five students may be assigned to a teacher in grade groups 4-8 and 9-12. The district school board must develop a plan that provides that the school will be in full compliance by the next October student survey.

For 2014-15, the class size reduction appropriation is \$3,013,103,776 for operations, which is used by districts primarily to hire teachers to meet class size requirements. The class size reduction allocation factors for the 2014-15 fiscal year for the operating categorical program are as follows: \$1,325.01 (grades PreK-3), \$903.80 (grades 4-8) and \$905.98 (grades 9-12) per weighted FTE student.

#### **District Lottery and School Recognition Program Funds**

An amount of \$134,582,877 was appropriated for school recognition funds and district discretionary lottery funds for the 2014-15 fiscal year. The first priority in the use of the funds is the Florida School Recognition Program, which is authorized by section 1008.36, F.S. The Florida School Recognition Program provides monetary awards to schools that earn an "A" grade, improve at least one performance grade from the previous year or sustain the previous year's improvement of more than one letter grade. The Florida Legislature provided for awards of up to \$100 per student for the 2014-15 school year, which are to be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school's staff and SAC cannot reach agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

District Discretionary Lottery and School Recognition Program funds remaining after funding the Florida School Recognition Program are allocated to school districts based on each district's proportionate share of the FEFP base funding entitlement (WFTE x BSA x DCD). School boards must allocate up to \$5 per unweighted FTE student to be used at the discretion of the SAC or, in the absence of such a committee, at the discretion of the staff and parents of the school. These moneys may not be used for capital improvements or for any project or program that has a duration of more than one year; however, a school advisory council or parent advisory committee may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If there are insufficient funds remaining to fully fund the SACs, then the funds are prorated to the SACs. Also, see sections 24.121(5)(c) and 1001.452, F.S., relative to school advisory councils and expenditure of these funds.

No funds shall be released for any purpose from the Educational Enhancement Trust Fund to any school district in which one or more schools do not have an approved school improvement plan pursuant to section 1001.42(18), F.S., or do not comply with school advisory council membership composition requirements pursuant to section 1001.452(1), F.S.



## **FEFP CALCULATION SCHEDULE**

The FEFP is calculated five times throughout the year to arrive at each year's final appropriation. These calculations are as follows:

- (1) First Calculation – This calculation is completed by the Florida Legislature. District allocations for July 10 are based on this calculation.
- (2) Second Calculation – This calculation is made upon receipt of the certified tax roll from the Florida Department of Revenue as provided for in section 1011.62(4), F.S. District allocations for July 26 through December 26 are based on this calculation.
- (3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE. District allocations for January 10 through April 26 are based on this calculation. (District current-year July and October and prior-year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.)
- (4) Fourth Calculation – This calculation is made upon receipt of districts' February FTE and estimated June FTE. District allocations for May 10 through June 26 are based on this calculation.
- (5) Final Calculation – This calculation is made upon receipt of districts' June FTE. 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 2014-15 Second Calculation are included at the end of this publication.

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

### **Background**

Pursuant to Article XII, section 9(a)(2) of the Florida Constitution, the Public Education Capital Outlay (PECO) and Debt Service Trust Fund consists of revenues derived from the collection of the gross receipts tax on utilities, including transfers from the Communications Services Tax and through the issuance of bonds supported by these revenues. School districts, Florida colleges, state universities and other education agencies receive PECO funds to construct new facilities or to perform maintenance, renovation and/or repairs on existing facilities. These funds are also used for site acquisitions and site improvements.

### **New School Construction (Survey-Recommended Needs)**

Each year, Florida public school districts complete a Five-Year District Facilities Work Plan identifying the need for construction of new education facilities as well as major additions, renovations or repairs necessary to extend the useful life of buildings. Each public school district has local control over the allocation of funds to meet public school district facility needs. The projects to be funded by the district must be included in the district's educational plant survey, as approved by the Florida Department of Education. A portion of this appropriation is allocated to the university developmental research (lab) schools and represents the local millage equivalent to be used for fixed capital outlay purposes.

### **Legal Authorization**

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

### **2014-15 Appropriation**

\$4,798,454 appropriated to university developmental research schools

### **Maintenance, Repair and Renovation**

School districts receive a portion of PECO funds for remodeling, renovation, maintenance, repairs and site improvements for existing satisfactory facilities. These funds assist school districts in expanding or upgrading educational plants to prolong the useful life of the facilities. Charter schools meeting the criteria in section 1013.62, F.S., also receive PECO funds for capital outlay needs from this appropriation category.

### **Legal Authorization**

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

### **2014-15 Appropriation**

\$75,000,000 appropriated to charter schools

\$53,000,000 appropriated to public schools. Of these funds, \$3,000,000 is provided for school districts in which the average annual percent increase in the district's capital outlay full-time equivalent student membership over the previous five years is 2.5 percent or greater.

### **Special Facilities**

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The proposed projects must be deemed a critical need and must be recommended for funding by the Special Facilities Construction Committee, consisting of representatives from the Florida Department of Education, the Governor's Office, district school boards and district superintendents. The school districts must adopt a resolution committing available local capital outlay revenue to the project for a three-year period.

### **Legal Authorization**

Section 1013.64(2), F.S.

**2014-15 Appropriation**

\$59,686,264 appropriated for the following projects:

\$7,870,913	Glades County School District (second of three years)
\$9,226,362	Washington County School District (first of three years)
\$7,600,000	Madison County School District (first of two years)
\$11,471,709	Levy County School District (first of three years)
\$7,000,000	Calhoun County School District (first of three years)
\$6,300,000	Holmes County School District (first of three years)
\$10,217,280	Dixie County School District (first of three years)

## **CAPITAL OUTLAY AND DEBT SERVICE (CO&DS) FUNDS**

### **Background**

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

### **Legal Authorization**

Article XII, section 9(d), Florida Constitution

### **2014-15 Appropriation**

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

## **WORKFORCE DEVELOPMENT EDUCATION FUND**

**Note:** Workforce Development Education Fund programs are administered by the Division of Career and Adult Education, formerly the Division of Workforce Education.

### **Requirements for Participation**

Funds appropriated must be used for the delivery of Workforce Development Education programs by school districts and shall be used for no other purpose. Workforce Development Education programs include adult general education programs, technical certificate programs, applied technology diploma programs and apprenticeship programs. Please note that state funds can no longer be spent on continuing workforce education programs.

### **Distributing State Dollars**

The distribution of funds for 2014-15 was identified with a specific appropriation for each school district, with the exception of performance-based incentive funds that will be distributed during the fiscal year in accordance with the proviso language.

Lifelong Learning may be offered at the discretion of the district, but is not to be reported for funding under the Workforce Development Education Fund or under the FEFP. Such courses and activities may be supported by: (1) a fee sufficient to pay part or all of the costs; (2) local funds; or (3) a combination of fees and state and local funds. "Lifelong Learning" means a noncredit course or activity offered by a school district that seeks to address community social and economic issues related to health and human relations, government, parenting, consumer economics and senior citizens (section 1004.02(18), F.S.). Lifelong Learning includes making school media centers and school athletic facilities available for public use during after-school hours.

### **Legal Authorization**

Specific appropriation items 13, 120, and 122, chapter 2014-51, L.O.F. (2014-15 General Appropriations Act); section 1011.80, F.S.

### **2014-15 Appropriations**

\$369,544,488	Workforce Development Funds
\$4,982,722	Performance-Based Incentive Funds

Funds in Specific Appropriation 120 shall be provided by the Florida Department of Education to district workforce education programs for students who earn industry certifications during the 2014-2015 fiscal year. Funding shall be based on students who earn industry certifications in the following occupational areas: health, science to include surgical technology, orthopedic technology, dental assisting technology, practical nursing, medical coder/biller, medical assisting, certified nursing assistant, emergency medical technician and paramedic, clinical lab technician, EKG technician, pharmacy technician, and clinical hemodialysis technician; automotive service technology; auto collision repair and refinishing; medium/heavy-duty truck technician; cyber security; cloud virtualization; network support services; computer programming; computer-aided drafting; advanced manufacturing; electrician; and welding; or, industry certifications for Federal Aviation Administration airframe mechanics and power plant mechanics; and heating, ventilation and air conditioning technician. Funding is limited to one certification per student per academic year for programs that are not linked to occupations on the 2014-2015 Florida Statewide Demand Occupations List. On June 1, 2015, if any funds remain, the balance shall be allocated for performance in adult general education programs based on student performance as measured by learning gains, placements and special populations served indexed to the proportional share of the funds available. These performance funds shall not be awarded for certifications earned continuing workforce education programs. Industry certifications earned by students enrolled in the 2013-2014 academic year who were eligible to be included in the funding allocation for the 2013-2014 fiscal year and were not included in the

final disbursement due to the early data reporting deadline may be reported by districts and included in the Florida Department of Education’s allocation of funds for the 2014-2015 fiscal year. School districts shall maintain documentation for student attainment of industry certifications that are eligible for performance funding. The Auditor General shall verify compliance with this requirement during scheduled operational audits of the school districts. If a district is unable to comply, the district shall refund the performance funding to the state.

**Adult Fees**

The 2014-15 General Appropriations Act amended the tuition and fees policies for 2014-15. The following schedule reflects current fees:

<b>Workforce Education Program</b>	<b>Tuition Range Per Contact Hour*</b>
<i>Resident:</i> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$2.22 to \$2.33
<i>Tuition Plus Out-of-State Fee for Non-Residents:</i>	\$8.86 to \$9.78
<i>Resident:</i> Adult General Education	\$30 per semester or \$45 per half year

\* There are 30 contact hours in one credit hour.

**Adult General Education Block Tuition**

Effective July 1, 2014, section 1009.22(3)(c), F.S., was amended to include the following language:

For adult general education programs, a block tuition of \$45 per half year or \$30 per term shall be assessed. Each district school board and Florida College System institution board of trustees shall adopt policies and procedures for the collection of and accounting for the expenditure of the block tuition. All funds received from the block tuition shall be used only for adult general education programs. Students enrolled in adult general education programs may not be assessed the fees authorized in subsection (5), subsection (6), or subsection (7).

**Fees for Continuing Workforce Education**

Effective July 1, 2010, section 1009.22(3)(b), F.S., was amended to include the following language:

Fees for continuing workforce education shall be locally determined by the district school board or Florida College System institution board. Expenditures for the continuing workforce education program provided by the Florida College System institution or school district must be fully supported by fees. Enrollments in continuing workforce education courses may not be counted for purposes of funding full-time equivalent enrollment.

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

**Fee (Tuition) Statutes**

The following are the current statutory references to workforce fees:

- Section 1009.22, F.S. – Workforce education postsecondary student fees
- Section 1009.25, F.S. – Fee exemptions
- Section 1009.26, F.S. – Fee waivers
- Section 1009.27, F.S. – Deferral of fees

## **Standard Tuition for Career Certificate/Applied Technology Diploma Programs**

For 2014-2015, the standard tuition is the same as the tuition for 2013-14 for Career Certificates/Applied Technology diplomas. Each district school board may adopt a tuition amount that varies within the range of five percent below to five percent above the standard tuition and out-of-state fee, if applicable (section 1009.22(3)(e), F.S.).

## **Residency for Tuition Purposes**

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

Except as otherwise provided by law, fees for students who are nonresidents for tuition purposes must offset the full cost of instruction. **Residency of students shall be determined as required in s. 1009.21 (emphasis added).** Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for adult general education programs. Each Florida College System institution that conducts college-preparatory and vocational-preparatory instruction in the same class section may charge a single fee for both types of instruction.

For all students in career certificate and applied technology diploma programs, a determination of residency for tuition purposes must be made according to the requirements in section 1009.21, F.S. Districts must identify students as residents for tuition purposes in the Workforce Development Information System (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 section 1009.22(5), F.S.

## **Capital Improvement Fee**

School districts are *permitted* to collect a separate capital improvement fee for capital improvements, technology enhancements or equipping buildings that may not exceed five percent of the tuition fee for resident students or five percent of the tuition and out-of-state fee for nonresident students. For additional information, see section 1009.22(6), F.S.

## **Technology Fee**

School districts are permitted to collect a separate technology fee. Section 1009.22(7), F.S., states, "Each district school board and Florida College System board of trustees is authorized to establish a separate fee for technology, not to exceed 5 percent of tuition per credit hour or credit-hour equivalent for resident students and not to exceed 5 percent of tuition and the out-of-state fee per credit hour or credit-hour equivalent for nonresident students."

## **Other Fees**

Section 1009.22, F.S., states, in subsections (8) and (9):

(8) Each district school board and Florida College System institution board of trustees is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or for workforce development instruction not reported as state funded full-time equivalent students. District school boards and

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

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

## **Fee Exemptions**

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

- A student enrolled in a dual enrollment or early admission program pursuant to section 1007.27, F.S., 1007.271, F.S., or section 1007.21, F.S.
- A student enrolled in an approved apprenticeship program, as defined in section 446.021, F.S.
- A student in the custody of the Florida Department of Children and Families (DCF) or adopted from DCF, under certain conditions.
- A student who is homeless.

Additional Exemptions Include:

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

## **Fee Waivers**

Fee Waivers are defined in section 1009.26, F.S. School districts may provide fee waivers for programs funded through Workforce Development Education appropriations for up to eight percent of the fee revenues that would otherwise be collected.

The following waivers were added for school district adult programs for 2014:

### ***Out-of-State Fee Waiver for Honorable Discharged Veterans***

Chapter 2014-1, L.O.F., provides for an out-of-state fee waiver for honorably discharged veterans known as the “Congressman C.W. Bill Young Tuition Waiver Act.” Effective July 1, 2014, a career center operated by a school district under section 1001.44, F.S., or charter technical career center shall waive out-of-state fees for an honorable 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. Tuition and fees charged to a veteran who qualifies for the out-of-state fee waiver may not exceed the tuition and fees charged to a resident student. The waiver is applicable for 110 percent of the required credit hours of the degree or certificate program in which the student is enrolled. In addition, the law requires the career center or charter technical career center to report to the Board of Education the number value of all fee waivers granted annually under this law.



### ***Tuition Waivers for Purple Heart Recipients***

Chapter 2014-62, L.O.F., amends section 1009.26, F.S., to include career centers operated by school districts and charter technical career centers in the section of law providing a tuition waiver for recipients of a Purple Heart or another combat decoration superior in precedence. The tuition waiver must be provided to recipients who meet the following conditions: 1) enrolled full-time, part-time or in summer school in a program that terminates in an associate or a baccalaureate degree, a college credit certificate or a career certificate; 2) is currently, and was at the time of the military action that resulted in the award of the Purple Heart or other combat decoration superior in precedence, a resident of Florida; 3) submits to the career center the DD-214 form issued at the time of separation from service as documentation that the student has received a Purple Heart or another combat decoration superior in precedence. If the DD-214 is not available, other documentation may be acceptable if recognized by the United States Department of Defense or the United States Department of Veterans Affairs as documenting the award. The waiver is applicable for 110 percent of the number of required credit hours (or equivalent) of the degree or certificate program for which the student is enrolled.

### ***Out-of-State Fee Waiver for Recent High School Graduates, including those graduates who are undocumented for federal immigration purposes***

Chapter 2014-62, L.O.F., provides for an out-of-state fee waiver for the students who meet the following conditions:

- Attended a secondary school in this state for three consecutive years immediately before graduating from a high school in this state;
- Applied for enrollment in an institution of higher education within 24 months after high school graduation; and
- Submitted an official Florida high school transcript as evidence of attendance and graduation.

The tuition and fees charged to a student who qualifies for this waiver may not exceed the tuition and fees charged to a resident student. The waiver is applicable to 110 percent of the required credit hours of the degree or certificate program in which the student is enrolled. Each career center or charter technical career center shall report to the State Board of Education the number and value of all fee waivers granted annually under this law. Pursuant to the Congressman C.W. Bill Young Tuition Waiver Act, centers must prioritize the enrollment of a veteran who is granted an out-of-state fee waiver over a student who is granted an out-of-state fee waiver under this law.

### **Differential Out-of-State Fee**

Section 1009.22(4), F.S., provides that a district school board that has a service area that borders another state may implement a plan for a differential out-of-state fee.

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

The Applied Academics for Adult Education program is designed to prepare students for academic, technical and personal success. It includes career assessment, basic skills related instruction, workforce readiness instruction and competency training. The department considers Career Preparatory instruction as an Adult Education course. Students receiving this instruction must be charged the adult general education block tuition.

### **District Indirect Costs**

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

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

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

The following language was added to the proviso for 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 Florida Department of Education. Upon certification, the district data shall be considered final for purposes of use in state funding formulas. After the final certification, the Florida Department of Education may request a supplemental file in the event that a district has reported a higher level of enrollment or performance than was actually achieved by the district.

## **ADULTS WITH DISABILITIES FUNDS**

### **Requirements for Participation**

Funds appropriated will be distributed to Florida College System institutions and school districts for programs serving adults with disabilities. Any program that was funded in the 2013-14 fiscal year will be eligible for continuation funding if the program has made satisfactory progress and the application reflects effective use of resources as defined by the Florida Department of Education. The Florida Department of Education has the authority to redistribute any funds due to unsatisfactory progress, ineffective use of resources or discontinued programs. These funds are administered by the Florida Division of Vocational Rehabilitation.

### **Distribution of State Dollars**

The funds are distributed to eligible school districts and Florida College System institutions as specified in specific appropriation item 36 of chapter 2014-51, L.O.F.

### **Legal Authorization**

Chapter 2014-51, specific appropriation item 36, L.O.F. (2014-15 General Appropriations Act)

### **2014-15 Appropriations**

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

## FUNDS FOR STUDENT TRANSPORTATION

### Overview

The student transportation funding formula provides funds to 67 school districts based on each district's pro rata share of eligible state-transported students. Eligible transported charter school students may be included in the districts' student transportation funding claims. The formula includes an additional weight for the transportation of students with disabilities requiring specialized transportation services. In addition to students transported by public school buses, the funding formula includes students transported to and from school on local general purpose transportation systems (public transit). The formula also includes students transported to and from school in private passenger cars and boats when the transportation is for 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 percent of population outside of urban centers and efficiency (as defined by average bus occupancy or the average number of students transported per day, per bus).

### Requirements for Participation

A school district must participate in the FEFP to be eligible to receive funds from the state student allocation for transportation of eligible school district or charter school students.

### **Legal Authorization**

Section 1011.68, F.S.

Chapter 2014-51 Final Conference Report on House Bill 5001 (2014-15 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2014-15 Appropriation**

\$424,875,855

### Students Eligible for Transportation Funding

Students in membership in kindergarten through grade 12 and in exceptional student education programs below kindergarten are eligible for transportation funding if one of the following conditions is met:

- (1) The student lives two or more miles from the school.
- (2) The student is classified as a student with a disability under the Individuals with Disabilities Education Act (IDEA), regardless of distance (excluding gifted students). K-12 students identified under the categories Specific Learning Disabilities, Speech Impaired or Language Impaired who live less than two miles from their assigned school are eligible only if transportation services are required by the student's Individual Educational Plan.
- (3) The student/parent or infant is enrolled in the Teenage Parent Program (TAP).
- (4) The student is enrolled in a state-funded prekindergarten program (IDEA or TAP), regardless of distance from home to school. Prekindergarten children not enrolled in IDEA programs or whose parent or parents are not enrolled in a TAP program, are not eligible for state transportation funding. Prekindergarten students in the following programs are **ineligible** for transportation funding under section 1011.68, F.S., unless the students are also disabled or in a TAP program. These ineligible groups include, but are not limited to, students in Prekindergarten Title I, federally funded Prekindergarten Migrant Programs, Prekindergarten Early Intervention, Head Start, Voluntary Prekindergarten and Readiness Coalition programs.

- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by section 1011.68, F.S., who attend a university, state college or career center, are included.
- (6) The student meets the criteria for hazardous walking as stated in section 1006.23, F.S. Only elementary school students are eligible for funding under the hazardous walking category.
- (7) Summer transportation funding is only available for non-residential DJJ students and students with disabilities requiring extended school year services, as documented on their IEPs.

**DISTRIBUTING STUDENT TRANSPORTATION DOLLARS**

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

**District Base Allocation Factor**

**Base Allocation Students**

Adjusted July Students	+	Adjusted October Students	+	Adjusted February Students	+	Adjusted June Students	=	Total Adjusted Students
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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.

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

**District Exceptional Student Education Allocation Factor**

**Exceptional Student Allocation**

Adjusted July ESE Students	+	Adjusted October ESE Students	+	Adjusted February ESE Students	+	Adjusted June ESE Students	=	Total Adjusted ESE Students
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The exceptional allocation student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.

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

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

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

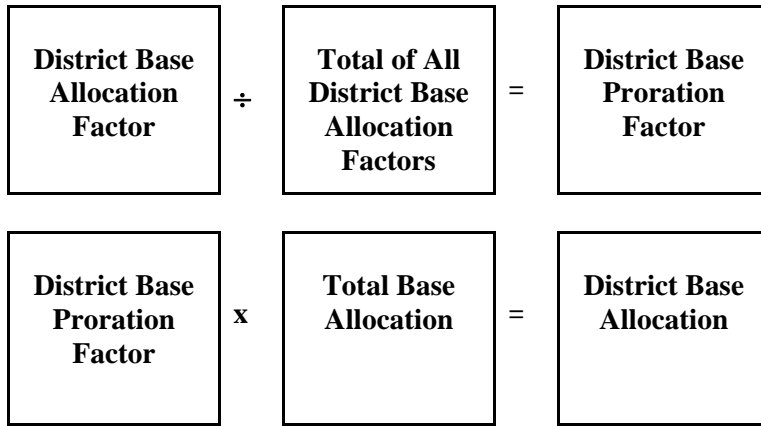
The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the base allocation by no more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

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

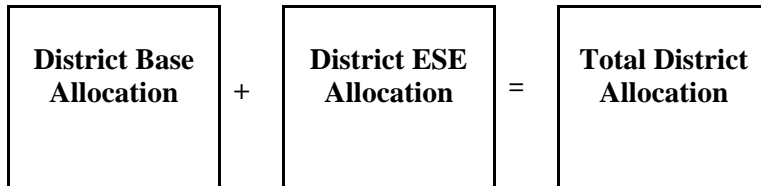
$$\begin{array}{|c|} \hline \text{District ESE} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array} \times \begin{array}{|c|} \hline \text{Cost per} \\ \text{Student} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District ESE} \\ \text{Allocation} \\ \hline \end{array}$$
  

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

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



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



The total district allocation is determined by adding the district base allocation to the district ESE allocation.

## **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.



2014-15 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2014-15	2014-15	\$4,031.77	District	Declining	State-Funded	0.748		
	Unweighted FTE	Funded FTE <sup>1</sup>	Times Funded Weighted FTE	Cost Differential	Enrollment Supplement	Discretionary Contribution	Mills Compression		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	27,379.23	29,664.93	119,602,175	0.9830	117,568,938	0	0	0	1,882,322
2 Baker	4,736.46	5,012.85	20,210,658	0.9769	19,743,792	84,643	691,322	0	1,305,084
3 Bay	26,782.16	29,968.08	120,824,406	0.9644	116,523,057	0	0	0	0
4 Bradford	2,911.18	3,098.14	12,490,988	0.9723	12,144,988	95,624	968,076	0	523,750
5 Brevard	70,288.84	77,136.06	310,994,853	1.0066	313,047,419	0	0	0	6,137,622
6 Broward	261,831.03	283,801.90	1,144,223,986	1.0233	1,170,884,405	0	0	0	0
7 Calhoun	2,190.42	2,366.58	9,541,506	0.9307	8,880,280	0	1,544,881	0	578,424
8 Charlotte	15,502.81	16,609.09	66,964,031	0.9855	65,993,053	339,753	0	0	0
9 Citrus	14,425.00	15,496.41	62,477,961	0.9538	59,591,479	241,858	1,988,871	0	0
10 Clay	34,817.65	37,789.82	152,359,863	0.9932	151,323,816	433,685	0	0	7,289,075
11 Collier	44,306.60	48,196.59	194,317,566	1.0163	197,484,942	0	0	0	0
12 Columbia	10,043.75	10,681.99	43,067,327	0.9608	41,379,088	14,239	1,261,154	0	2,225,795
13 Miami-Dade	352,465.97	381,444.63	1,537,897,016	1.0149	1,560,811,682	0	0	0	0
14 DeSoto	4,722.24	5,017.92	20,231,099	0.9742	19,709,137	0	697,109	0	883,578
15 Dixie	2,066.88	2,242.26	9,040,277	0.9400	8,497,860	0	982,990	0	474,514
16 Duval	127,359.90	137,900.23	555,982,010	1.0121	562,709,392	226,578	0	0	12,709,244
17 Escambia	40,147.29	43,661.89	176,034,698	0.9703	170,806,467	19,279	0	0	4,942,533
18 Flagler	12,444.43	13,187.96	53,170,821	0.9556	50,810,037	65,117	1,117,875	0	0
19 Franklin	1,179.66	1,263.97	5,096,036	0.9305	4,741,861	42,706	101,960	0	0
20 Gadsden	5,276.43	5,608.19	22,610,932	0.9490	21,457,774	220,295	1,956,309	0	1,098,764
21 Gilchrist	2,501.83	2,736.03	11,031,044	0.9571	10,557,812	0	1,672,499	0	547,125
22 Glades	1,506.88	1,630.10	6,572,188	0.9687	6,366,479	9,099	896,276	0	185,904
23 Gulf	1,783.20	1,943.49	7,835,705	0.9417	7,378,883	11,014	1,043,194	0	0
24 Hamilton	1,618.18	1,761.40	7,101,560	0.9321	6,619,364	10,023	925,537	0	87,139
25 Hardee	5,227.15	5,540.82	22,339,312	0.9668	21,597,647	0	579,923	0	1,044,855
26 Hendry	6,819.18	7,242.28	29,199,207	0.9742	28,445,867	87,292	1,842,290	0	1,435,642
27 Hernando	21,612.65	23,172.36	93,425,626	0.9746	91,052,615	231,995	1,941,466	0	2,962,230
28 Highlands	12,066.94	12,829.81	51,726,843	0.9520	49,243,955	7,178	2,500,704	0	1,457,686
29 Hillsborough	202,504.39	219,854.52	886,402,858	1.0101	895,355,527	0	0	0	28,727,273
30 Holmes	3,206.54	3,382.15	13,636,051	0.9333	12,726,526	11,636	2,232,455	0	959,974
31 Indian River	17,710.39	19,139.75	77,167,070	0.9928	76,611,467	0	0	0	0
32 Jackson	6,233.23	6,741.38	27,179,694	0.9372	25,472,809	264,436	2,942,431	0	1,385,772
33 Jefferson	908.30	959.60	3,868,886	0.9373	3,626,307	12,999	588,198	0	0
34 Lafayette	1,180.29	1,242.49	5,009,434	0.9285	4,651,259	12,162	782,466	0	292,452
35 Lake	40,976.90	43,925.43	177,097,231	0.9744	172,563,542	24,173	0	0	4,264,056
36 Lee	87,427.42	94,169.96	379,671,620	1.0152	385,442,629	0	0	0	0
37 Leon	33,326.82	36,423.16	146,849,804	0.9592	140,858,332	3,678	0	0	2,673,144
38 Levy	5,334.53	5,780.53	23,305,767	0.9558	22,275,652	72,636	2,846,486	0	919,086
39 Liberty	1,378.34	1,563.29	6,302,826	0.9401	5,925,287	45,524	906,419	0	392,758
40 Madison	2,419.01	2,562.28	10,330,524	0.9261	9,567,098	62,314	975,833	0	486,269
41 Manatee	45,931.08	49,507.93	199,604,587	1.0105	201,700,435	0	0	0	0
42 Marion	41,096.10	43,904.67	177,013,531	0.9635	170,552,537	397,208	0	0	5,241,808
43 Martin	18,278.32	20,026.81	80,743,492	1.0008	80,808,087	18,110	0	0	0
44 Monroe	8,097.76	8,695.65	35,058,861	1.0193	35,735,497	0	0	0	0
45 Nassau	11,031.06	11,721.77	47,259,481	0.9900	46,786,886	113,490	2,174,458	0	0
46 Okaloosa	30,239.18	33,123.28	133,545,447	0.9852	131,568,974	0	0	0	1,201,403
47 Okeechobee	6,317.41	6,677.55	26,922,346	0.9667	26,025,832	95,798	567,442	0	1,423,060
48 Orange	188,528.46	208,217.21	839,483,901	1.0021	841,246,817	0	0	0	7,384,660
49 Osceola	58,581.38	63,289.61	255,169,151	0.9867	251,775,401	0	0	0	9,722,752
50 Palm Beach	181,379.80	198,050.23	798,492,976	1.0290	821,649,272	0	0	0	0
51 Pasco	67,955.07	74,328.72	299,676,303	0.9904	296,799,410	0	0	0	11,536,732
52 Pinellas	102,984.53	111,030.45	447,649,237	1.0023	448,678,830	0	0	0	0
53 Polk	96,333.32	103,426.60	416,992,263	0.9854	410,904,176	0	0	0	19,070,144
54 Putnam	10,655.81	11,272.23	45,447,039	0.9630	43,765,499	73,227	2,700,462	0	1,732,102
55 St. Johns	33,869.45	36,851.16	148,575,401	0.9848	146,317,055	0	0	0	0
56 St. Lucie	38,165.75	40,498.32	163,279,912	0.9914	161,875,705	594,938	0	0	3,174,627
57 Santa Rosa	25,335.26	27,212.22	109,713,412	0.9602	105,346,818	57,673	0	0	4,077,963
58 Sarasota	41,317.27	45,220.08	182,316,962	1.0049	183,210,315	0	0	0	0
59 Seminole	63,877.44	68,930.10	277,910,309	0.9943	276,326,220	213,336	0	0	5,607,800
60 Sumter	8,156.20	8,665.48	34,937,222	0.9642	33,686,469	0	0	0	0
61 Suwannee	5,798.74	6,121.67	24,681,165	0.9393	23,183,018	51,072	1,922,150	0	1,218,025
62 Taylor	2,655.46	2,847.11	11,478,893	0.9338	10,718,990	29,866	986,458	0	138,031
63 Union	2,287.87	2,431.95	9,805,063	0.9637	9,449,139	0	975,960	0	746,326
64 Volusia	61,012.69	66,415.76	267,773,069	0.9739	260,784,192	0	0	0	4,057,344
65 Wakulla	4,949.54	5,310.34	21,410,070	0.9545	20,435,912	40,750	652,729	0	1,182,643
66 Walton	8,011.33	8,469.64	34,147,640	0.9726	33,211,995	0	0	0	0
67 Washington	3,286.44	3,527.77	14,223,157	0.9362	13,315,720	0	1,834,905	0	697,087
68 Washington Special	91.96	92.30	372,132	0.9362	348,390	0	0	0	0
69 FAMU Lab School	479.06	500.56	2,018,143	0.9592	1,935,803	0	340,285	156,341	38,425
70 FAU - Palm Beach	969.90	999.68	4,030,480	1.0290	4,147,364	0	516,052	576,373	0
71 FAU - St. Lucie	1,433.53	1,524.76	6,147,482	0.9914	6,094,614	0	0	463,575	119,241
72 FSU Lab - Broward	684.17	738.07	2,975,728	1.0233	3,045,062	621	0	288,097	0
73 FSU Lab - Leon	1,675.74	1,762.14	7,104,543	0.9592	6,814,678	3,242	904,292	546,878	134,411
74 UF Lab School	1,102.96	1,163.64	4,691,529	0.9830	4,611,773	17,847	757,042	372,591	75,829
75 Virtual School	32,944.39	33,596.81	135,454,611	1.0000	135,454,611	0	0	13,204,770	189,101
Total	2,722,134.53	2,948,902.59	11,889,296,997		11,898,760,020	4,357,114	48,318,959	15,608,625	166,641,584

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

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 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe 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	796,455	10,910,610	7,606,744	1,314,279	204,051	2,363,992	4,087,007	461,074
2 Baker	124,112	1,018,118	1,807,308	316,399	0	387,305	1,178,241	79,763
3 Bay	709,656	8,043,430	7,455,216	1,303,610	155,981	2,327,697	4,263,532	451,019
4 Bradford	113,686	1,202,153	955,486	238,887	0	243,546	760,907	49,025
5 Brevard	1,629,095	26,743,489	18,708,765	3,308,285	177,209	6,124,694	10,318,189	1,183,685
6 Broward	6,109,616	85,782,345	53,302,026	12,058,774	431,758	21,054,887	29,002,125	4,409,311
7 Calhoun	83,580	802,475	499,646	205,585	0	190,101	450,703	36,887
8 Charlotte	394,755	5,836,877	3,489,022	788,172	0	1,352,004	3,065,328	261,072
9 Citrus	351,113	6,480,965	3,267,446	722,871	146,445	1,163,209	3,588,133	242,921
10 Clay	586,823	10,894,904	9,437,502	1,658,600	0	2,883,575	6,413,475	586,339
11 Collier	734,024	19,669,803	8,695,439	2,129,473	194,522	3,775,429	6,989,325	746,136
12 Columbia	294,799	3,845,212	3,855,448	537,093	0	833,993	2,012,902	169,140
13 Miami-Dade	9,948,222	127,062,971	117,666,569	16,036,282	460,153	28,547,210	23,925,700	5,935,630
14 DeSoto	153,183	2,013,480	1,604,008	316,046	44,318	386,199	786,448	79,524
15 Dixie	107,941	522,779	462,282	201,684	0	184,400	570,023	34,807
16 Duval	3,337,712	44,234,324	29,060,798	5,854,997	392,633	10,234,603	19,137,369	2,144,778
17 Escambia	1,271,612	13,850,153	9,299,252	1,857,336	213,871	3,180,447	9,923,407	676,092
18 Flagler	279,877	5,625,805	2,752,181	633,295	0	986,871	3,938,494	209,568
19 Franklin	84,538	444,619	284,634	163,370	0	104,822	355,629	19,866
20 Gadsden	168,396	1,633,930	1,157,950	333,883	0	429,141	1,673,876	88,857
21 Gilchrist	92,587	945,837	569,213	222,696	0	232,487	525,128	42,132
22 Glades	85,276	525,241	297,755	179,942	0	120,924	238,389	25,376
23 Gulf	101,263	164,571	381,212	190,269	0	145,343	353,698	30,030
24 Hamilton	98,269	470,015	344,870	182,522	0	129,938	349,887	27,251
25 Hardee	144,775	1,731,091	1,156,725	335,310	0	418,442	1,126,297	88,027
26 Hendry	196,961	2,246,935	1,502,910	405,166	0	536,411	1,364,991	114,837
27 Hernando	476,866	8,425,328	5,121,624	1,043,795	0	1,759,500	4,436,515	363,963
28 Highlands	341,367	3,802,214	2,481,103	617,320	0	991,474	2,456,818	203,211
29 Hillsborough	3,435,570	74,329,679	39,528,422	9,248,202	700,070	16,074,513	34,121,399	3,410,233
30 Holmes	106,323	1,000,924	696,063	244,819	0	260,400	633,045	53,999
31 Indian River	388,177	4,817,505	3,576,353	896,486	0	1,457,901	3,704,431	298,248
32 Jackson	165,492	2,140,062	1,324,559	374,839	24,856	536,262	1,694,738	104,969
33 Jefferson	82,485	558,518	292,831	151,991	0	71,124	254,167	15,296
34 Lafayette	74,434	261,045	207,703	162,446	0	95,878	193,731	19,876
35 Lake	809,139	12,311,766	9,548,805	1,875,259	0	3,231,903	8,262,003	690,063
36 Lee	1,657,519	37,792,729	18,496,067	4,046,763	218,858	7,284,773	20,609,404	1,472,303
37 Leon	1,062,183	16,410,791	9,181,074	1,551,846	167,047	2,623,727	5,162,221	561,233
38 Levy	124,487	1,980,276	1,257,383	342,226	0	434,142	1,548,839	89,835
39 Liberty	76,521	468,103	288,173	175,442	234,468	116,091	332,036	23,212
40 Madison	114,492	1,161,826	692,143	212,591	106,421	201,760	562,219	40,737
41 Manatee	1,122,413	18,625,981	9,222,952	2,172,474	185,401	3,772,117	6,734,203	773,493
42 Marion	851,020	14,947,445	12,478,081	1,854,745	174,136	3,336,489	10,249,766	692,070
43 Martin	400,219	6,619,601	3,703,441	939,294	41,873	1,706,473	3,757,917	307,812
44 Monroe	315,933	2,968,432	1,798,297	479,525	5,476	651,495	1,252,930	136,369
45 Nassau	217,460	2,832,583	2,488,304	592,256	0	938,037	2,641,647	185,766
46 Okaloosa	585,684	11,006,758	8,504,772	1,457,088	249,817	2,554,185	5,921,895	509,237
47 Okeechobee	205,679	2,701,385	1,599,794	380,480	232,885	519,361	1,634,738	106,387
48 Orange	4,823,345	51,573,416	40,278,408	8,696,258	358,953	15,601,903	27,901,590	3,174,875
49 Osceola	1,077,367	15,493,798	12,770,625	2,683,271	42,243	5,058,627	10,809,289	986,528
50 Palm Beach	4,230,917	65,204,545	34,651,002	8,496,351	335,334	14,516,518	24,315,431	3,054,489
51 Pasco	1,363,447	26,809,737	18,096,564	3,142,545	169,296	5,608,398	15,163,430	1,144,383
52 Pinellas	3,034,488	42,216,876	20,832,564	4,691,812	410,730	8,608,837	12,370,042	1,734,290
53 Polk	1,942,229	33,062,301	22,548,786	4,306,487	352,897	7,783,530	20,526,310	1,622,281
54 Putnam	311,528	3,283,996	2,765,345	561,436	0	853,488	2,373,633	179,447
55 St. Johns	583,013	9,835,690	6,510,859	1,607,528	293,510	2,846,431	8,061,452	570,371
56 St. Lucie	783,371	15,164,573	9,150,643	1,766,236	125,911	3,215,222	9,443,935	642,722
57 Santa Rosa	380,977	8,230,038	7,628,436	1,189,605	8,317	2,253,912	5,914,620	426,653
58 Sarasota	1,004,546	21,042,028	8,387,902	1,983,863	0	3,422,376	6,138,676	695,795
59 Seminole	1,248,717	18,019,723	15,251,564	2,933,705	0	5,017,217	10,950,794	1,075,715
60 Sumter	189,040	2,948,447	1,609,191	458,624	0	696,700	1,081,668	137,353
61 Suwannee	161,322	397,769	1,239,910	351,482	0	463,771	1,386,584	97,653
62 Taylor	113,415	963,837	608,634	224,341	0	223,774	667,397	44,719
63 Union	88,718	537,866	500,460	211,387	34,328	187,869	525,529	38,528
64 Volusia	1,615,202	22,103,900	16,098,814	2,775,166	226,208	4,974,395	10,325,980	1,027,472
65 Wakulla	135,614	1,478,829	952,704	323,459	0	401,716	1,691,365	83,352
66 Walton	221,171	2,240,427	1,384,969	453,784	32,778	701,794	1,881,571	134,913
67 Washington	112,539	723,752	891,941	250,829	0	297,631	782,694	55,345
68 Washington Special	676	139,636	99,771	118,554	107,699	7,845	0	1,549
69 FAMU Lab School	66,180	17,629	305,439	134,746	0	39,459	0	8,068
70 FAU - Palm Beach	69,787	90,647	273,635	157,306	0	241,068	0	16,333
71 FAU - St. Lucie	73,194	152,895	423,515	177,169	0	117,235	0	24,141
72 FSU Lab - Broward	67,688	156,096	141,452	146,062	0	52,402	0	11,522
73 FSU Lab - Leon	74,974	279,504	284,667	184,514	0	136,763	0	28,220
74 UF Lab School	70,765	294,815	293,191	162,043	0	114,104	0	18,574
75 Virtual School	0	453,835	0	1,496,724	0	2,984,651	0	0
Total	64,456,019	950,781,688	642,089,342	130,000,000	7,260,453	223,382,911	424,875,855	45,286,750

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District	Virtual Education Contribution	Digital Classrooms Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	82,804	471,441	147,749,717	63,247,387	(43,676)	84,458,654
2 Baker	0	288,308	27,024,395	4,145,698	(7,989)	22,870,708
3 Bay	38,766	466,612	141,738,576	72,288,260	(41,899)	69,408,417
4 Bradford	5,797	273,545	17,575,470	4,416,752	(5,195)	13,153,523
5 Brevard	44,698	818,492	388,241,642	152,665,264	(114,768)	235,461,610
6 Broward	82,761	2,367,673	1,385,485,681	740,675,772	(409,562)	644,400,347
7 Calhoun	20,291	267,716	13,560,569	2,047,919	(4,009)	11,508,641
8 Charlotte	17,366	375,386	81,912,788	67,656,158	(24,214)	14,232,416
9 Citrus	0	366,668	78,151,979	41,296,438	(23,102)	36,832,439
10 Clay	115,266	531,603	192,154,663	45,605,185	(56,803)	146,492,675
11 Collier	0	608,349	241,027,442	216,894,242	(71,250)	24,061,950
12 Columbia	8,148	331,233	56,768,244	12,129,149	(16,781)	44,622,314
13 Miami-Dade	48,166	3,100,722	1,893,543,307	1,179,124,407	(559,748)	713,859,152
14 DeSoto	0	288,193	26,961,223	6,934,157	(7,970)	20,019,096
15 Dixie	10,656	266,717	12,316,653	2,496,466	(3,641)	9,816,546
16 Duval	94,415	1,280,079	691,416,922	255,735,237	(204,389)	435,477,296
17 Escambia	141,724	574,709	216,756,882	79,672,100	(64,075)	137,020,707
18 Flagler	41,815	350,650	66,811,585	37,062,875	(19,750)	29,728,960
19 Franklin	0	259,541	6,603,546	5,943,082	(1,952)	658,512
20 Gadsden	1,542	292,675	30,513,392	6,832,640	(9,020)	23,671,732
21 Gilchrist	5,989	270,235	15,683,740	3,178,343	(4,636)	12,500,761
22 Glades	0	262,188	9,192,849	2,827,399	(2,717)	6,362,733
23 Gulf	528	264,422	10,064,427	6,368,576	(2,975)	3,692,876
24 Hamilton	5,516	263,088	9,513,419	3,732,706	(2,812)	5,777,901
25 Hardee	41,713	292,277	28,557,082	7,131,565	(8,442)	21,417,075
26 Hendry	0	305,153	38,484,455	9,003,512	(11,376)	29,469,567
27 Hernando	178,693	424,802	118,419,392	37,968,435	(35,006)	80,415,951
28 Highlands	9,924	347,597	64,460,551	23,187,766	(19,055)	41,253,730
29 Hillsborough	207,898	1,887,843	1,107,026,629	365,045,278	(327,247)	741,654,104
30 Holmes	6,147	275,934	19,208,245	2,300,096	(5,678)	16,902,471
31 Indian River	4,639	393,240	92,148,447	70,785,828	(27,240)	21,335,379
32 Jackson	35,032	300,414	36,766,671	7,731,738	(10,869)	29,024,064
33 Jefferson	517	257,346	5,911,779	3,101,821	(1,748)	2,808,210
34 Lafayette	4,102	259,546	7,017,100	1,228,651	(2,074)	5,786,375
35 Lake	114,233	581,419	214,276,361	82,823,972	(63,342)	131,389,047
36 Lee	60,129	957,107	478,038,281	319,159,971	(141,312)	158,736,998
37 Leon	37,259	519,545	180,812,080	74,680,383	(53,450)	106,078,247
38 Levy	2,797	293,145	32,186,990	8,405,547	(9,515)	23,771,928
39 Liberty	0	261,148	9,245,182	1,138,125	(2,733)	8,104,324
40 Madison	565	269,565	14,453,833	3,362,027	(4,273)	11,087,533
41 Manatee	47,290	621,488	244,978,247	137,424,918	(72,418)	107,480,911
42 Marion	74,314	582,383	221,432,002	76,983,294	(65,457)	144,383,251
43 Martin	0	397,834	98,700,661	88,828,819	(29,177)	9,842,665
44 Monroe	0	315,494	43,659,448	39,291,601	(12,906)	4,354,941
45 Nassau	2,649	339,219	59,312,755	34,057,339	(17,533)	25,237,883
46 Okaloosa	49,834	494,573	164,104,220	76,877,370	(48,511)	87,178,339
47 Okeechobee	0	301,095	35,793,936	7,875,211	(10,581)	27,908,144
48 Orange	179,149	1,774,806	1,002,994,180	482,158,811	(296,494)	520,538,875
49 Osceola	118,975	723,802	311,262,678	96,171,353	(92,012)	214,999,313
50 Palm Beach	0	1,716,988	978,170,847	732,598,713	(289,156)	245,282,978
51 Pasco	389,353	799,616	381,022,911	105,429,472	(112,634)	275,480,805
52 Pinellas	85,338	1,082,932	543,746,739	318,589,715	(160,736)	224,996,288
53 Polk	82,078	1,029,138	523,230,357	133,254,195	(154,672)	389,821,490
54 Putnam	20,491	336,184	58,956,838	17,227,734	(17,428)	41,711,676
55 St. Johns	50,057	523,934	177,199,900	98,373,242	(52,382)	78,774,276
56 St. Lucie	80,103	558,682	206,576,668	82,383,886	(61,066)	124,131,716
57 Santa Rosa	118,350	454,910	136,088,272	43,931,350	(40,229)	92,116,693
58 Sarasota	0	584,171	226,469,672	203,815,580	(66,946)	22,587,146
59 Seminole	294,409	766,637	337,705,837	134,477,629	(99,829)	203,128,379
60 Sumter	2,433	315,967	41,125,892	37,017,025	(12,157)	4,096,710
61 Suwannee	19,150	296,900	30,788,806	7,711,679	(9,101)	23,068,026
62 Taylor	173	271,477	14,991,112	6,514,178	(4,432)	8,472,502
63 Union	773	268,504	13,565,387	1,258,478	(4,010)	12,302,899
64 Volusia	172,334	743,467	324,904,474	140,881,377	(96,045)	183,927,052
65 Wakulla	1,156	290,032	27,670,261	5,674,511	(8,180)	21,987,570
66 Walton	0	314,795	40,578,197	36,514,686	(11,995)	4,051,516
67 Washington	6,659	276,581	19,245,683	4,405,099	(5,689)	14,834,895
68 Washington Special	0	744	824,864	0	(244)	824,620
69 FAMU Lab School	5,794	253,875	3,302,044	0	(976)	3,301,068
70 FAU - Palm Beach	0	257,844	6,346,409	0	(1,876)	6,344,533
71 FAU - St. Lucie	0	261,594	7,907,173	0	(2,337)	7,904,836
72 FSU Lab - Broward	0	255,534	4,164,536	0	(1,231)	4,163,305
73 FSU Lab - Leon	0	263,553	9,655,696	0	(2,854)	9,652,842
74 UF Lab School	1,489	258,921	7,048,984	0	(2,084)	7,046,900
75 Virtual School	18,969,380	0	172,753,072	0	(51,067)	172,702,005
Total	22,241,627	40,000,000	14,684,060,947	7,179,758,192	(4,340,738)	7,499,962,017

2014-15 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Lottery and School Recognition <sup>1</sup>	Class Size Reduction Allocation	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	84,458,654	1,094,581	29,800,099	115,353,334	63,247,387	9,249,080	72,496,467	187,849,801
2 Baker	22,870,708	44,833	5,170,163	28,085,704	4,145,698	620,569	4,766,267	32,851,971
3 Bay	69,408,417	1,345,874	30,117,316	100,871,607	72,288,260	10,954,542	83,242,802	184,114,409
4 Bradford	13,153,523	27,578	3,184,682	16,365,783	4,416,752	659,822	5,076,574	21,442,357
5 Brevard	235,461,610	4,541,214	79,766,232	319,769,056	152,665,264	22,439,304	175,104,568	494,873,624
6 Broward	644,400,347	14,462,922	300,775,915	959,639,184	740,675,772	110,253,826	850,929,598	1,810,568,782
7 Calhoun	11,508,641	49,484	2,321,407	13,879,532	2,047,919	312,112	2,360,031	16,239,563
8 Charlotte	14,232,416	767,356	16,757,103	31,756,875	67,656,158	9,993,445	77,649,603	109,406,478
9 Citrus	36,832,439	655,078	15,222,094	52,709,611	41,296,438	6,157,013	47,453,451	100,163,062
10 Clay	146,492,675	1,786,191	37,968,318	186,247,184	45,605,185	6,866,481	52,471,666	238,718,850
11 Collier	24,061,950	2,723,567	50,587,179	77,372,696	216,894,242	48,763,719	265,657,961	343,030,657
12 Columbia	44,622,314	232,601	10,873,623	55,728,538	12,129,149	1,857,617	13,986,766	69,715,304
13 Miami-Dade	713,859,152	20,218,505	399,333,465	1,133,411,122	1,179,124,407	154,857,287	1,333,981,694	2,467,392,816
14 DeSoto	20,019,096	44,755	5,146,209	25,210,060	6,934,157	1,036,314	7,970,471	33,180,531
15 Dixie	9,816,546	71,234	2,221,611	12,109,391	2,496,466	365,790	2,862,256	14,971,647
16 Duval	435,477,296	6,103,344	145,904,059	587,484,699	255,735,237	39,070,661	294,805,898	882,290,597
17 Escambia	137,020,707	1,197,681	44,048,794	182,267,182	79,672,100	11,379,555	91,051,655	273,318,837
18 Flagler	29,728,960	801,440	13,006,300	43,536,700	37,062,875	5,333,403	42,396,278	85,932,978
19 Franklin	658,512	38,824	1,254,747	1,952,083	5,943,082	1,252,232	7,195,314	9,147,397
20 Gadsden	23,671,732	279,682	5,709,917	29,661,331	6,832,640	1,046,440	8,779,080	37,540,411
21 Gilchrist	12,500,761	220,537	2,758,459	15,479,757	3,178,343	470,028	3,648,371	19,128,128
22 Glades	6,362,733	66,460	1,719,897	8,149,090	2,827,399	426,734	3,254,133	11,403,223
23 Gulf	3,692,876	66,738	1,908,882	5,668,496	6,368,576	1,034,461	7,403,037	13,071,533
24 Hamilton	5,777,901	15,031	1,743,604	7,536,536	3,732,706	570,741	4,303,447	11,839,983
25 Hardee	21,417,075	84,295	5,612,370	27,113,740	7,131,565	1,080,278	8,211,843	35,325,583
26 Hendry	29,469,567	150,726	7,459,132	37,079,425	9,003,512	1,336,766	10,340,278	47,419,703
27 Hernando	80,415,951	545,537	23,132,000	104,093,488	37,968,435	5,824,526	43,792,961	147,886,449
28 Highlands	41,253,730	171,771	12,946,664	54,372,165	23,187,766	3,448,201	26,635,967	81,008,132
29 Hillsborough	741,654,104	10,505,028	229,612,871	981,772,003	365,045,278	53,603,037	418,648,315	1,400,420,318
30 Holmes	16,902,471	138,242	3,339,527	20,380,240	2,300,096	343,682	2,643,778	23,024,018
31 Indian River	21,335,379	618,641	19,623,224	41,577,244	70,785,828	10,299,125	81,084,953	122,662,197
32 Jackson	29,024,064	195,222	6,602,285	35,821,571	7,731,738	1,148,400	8,880,138	44,701,709
33 Jefferson	2,808,210	60,811	978,001	3,847,022	3,101,821	440,677	3,542,498	7,389,520
34 Lafayette	5,786,375	10,562	1,198,879	6,995,816	1,228,651	187,404	1,416,055	8,411,871
35 Lake	131,389,047	958,808	44,429,972	176,777,827	82,823,972	12,395,424	95,219,396	271,997,223
36 Lee	158,736,998	4,398,698	98,293,715	261,429,411	319,159,971	46,265,825	365,425,796	626,855,207
37 Leon	106,078,247	1,392,912	36,353,165	143,824,324	74,680,383	10,876,349	85,556,732	229,381,056
38 Levy	23,771,928	230,155	5,725,938	29,728,021	8,405,547	1,249,721	9,655,268	39,383,289
39 Liberty	8,104,324	80,334	1,354,258	9,538,916	1,138,125	167,615	1,305,740	10,844,656
40 Madison	11,087,533	21,725	2,456,614	13,565,872	3,362,027	497,192	3,859,219	17,425,091
41 Manatee	107,480,911	1,959,354	52,013,139	161,453,404	137,424,918	20,061,249	157,486,167	318,939,571
42 Marion	144,383,251	1,205,426	43,669,955	189,258,632	76,983,294	11,466,249	88,449,543	277,708,175
43 Martin	9,842,665	1,212,900	20,469,836	31,525,401	88,828,819	13,587,721	102,416,540	133,941,941
44 Monroe	4,354,941	400,842	9,236,903	13,992,686	39,291,601	15,758,776	55,050,377	69,043,063
45 Nassau	25,237,883	571,307	11,969,848	37,779,038	34,057,339	5,026,616	39,083,955	76,862,993
46 Okaloosa	87,178,339	1,929,498	33,397,458	122,505,295	76,877,370	11,092,645	87,970,015	210,475,310
47 Okeechobee	27,908,144	59,098	6,625,627	34,592,869	7,875,211	1,145,374	9,020,585	43,613,454
48 Orange	520,538,875	9,448,550	216,281,688	746,269,113	482,158,811	69,263,451	551,422,262	1,297,691,375
49 Osceola	214,999,313	2,529,948	64,463,100	281,992,361	96,171,353	14,094,078	110,265,431	392,257,792
50 Palm Beach	245,282,978	10,302,169	209,078,665	464,663,812	732,598,713	104,759,887	837,358,600	1,302,022,412
51 Pasco	275,480,805	3,388,170	75,132,545	354,001,520	105,429,472	16,090,848	121,520,320	475,521,840
52 Pinellas	224,996,288	5,250,281	114,813,788	345,060,357	318,589,715	46,873,546	365,463,261	710,523,618
53 Polk	389,821,490	2,836,889	106,475,923	499,134,302	133,254,195	20,095,592	153,349,787	652,484,089
54 Putnam	41,711,676	120,231	11,566,023	53,397,930	17,227,734	2,600,150	19,827,884	73,225,814
55 St. Johns	78,774,276	2,445,029	36,597,355	117,816,660	98,373,242	14,445,070	112,818,312	230,634,972
56 St. Lucie	124,131,716	894,211	41,266,222	166,292,149	82,383,886	12,341,908	94,725,794	261,017,943
57 Santa Rosa	92,116,693	1,702,272	26,964,508	120,783,473	43,931,350	6,222,429	50,153,779	170,937,252
58 Sarasota	22,587,146	2,229,226	46,541,551	71,357,923	203,815,580	33,736,237	237,551,817	308,909,740
59 Seminole	203,128,379	4,494,555	69,197,292	276,820,226	134,477,629	20,362,200	154,839,829	431,660,055
60 Sumter	4,096,710	442,753	8,775,594	13,315,057	37,017,025	7,076,089	44,093,114	57,408,171
61 Suwannee	23,068,026	52,643	5,994,278	29,114,947	7,711,679	1,139,537	8,851,216	37,966,163
62 Taylor	8,472,502	84,113	2,876,724	11,433,339	6,514,478	941,566	7,455,744	18,889,083
63 Union	12,302,899	113,334	2,455,655	14,871,888	1,258,478	183,820	1,442,298	16,314,186
64 Volusia	183,927,052	2,681,533	66,474,623	253,083,208	140,881,377	20,748,035	161,629,412	414,712,620
65 Wakulla	21,987,570	326,989	5,314,338	27,628,897	5,674,511	829,659	6,504,170	34,133,067
66 Walton	4,051,516	421,648	8,751,329	13,224,493	36,514,686	9,583,504	46,098,190	59,322,683
67 Washington	14,834,895	68,141	3,450,400	18,353,436	4,405,099	639,064	5,044,163	23,397,599
68 Washington Special	824,620	791	0	825,411	0	0	0	825,411
69 FAMU Lab School	3,301,068	52,770	497,728	3,851,566	0	0	0	3,851,566
70 FAU - Palm Beach	6,344,533	93,223	1,036,161	7,473,917	0	0	0	7,473,917
71 FAU - St. Lucie	7,904,836	153,967	1,639,259	9,698,062	0	0	0	9,698,062
72 FSU Lab - Broward	4,163,305	74,815	888,945	5,127,065	0	0	0	5,127,065
73 FSU Lab - Leon	9,652,842	185,515	1,665,303	11,503,660	0	0	0	11,503,660
74 UF Lab	7,046,900	124,124	1,103,323	8,274,347	0	0	0	8,274,347
75 Virtual School	172,702,005	307,585	0	173,009,590	0	0	0	173,009,590

State 7,499,962,017 134,582,877 3,013,103,776 10,647,648,670 7,179,758,192 1,074,300,698 8,254,058,890 18,901,707,560

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