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June 18, 2008

MEMORANDUM #08-12

TO: District Prekindergarten Contacts
District Finance Officers

FROM: Shan Goff, Executive Director, Office of Early Learning
Linda Champion, Deputy Commissioner, Finance and Operations

SUBJECT: 2008-09 Voluntary Prekindergarten (VPK) Education Program
Appropriation and Minimum Funding Level for School District 2008
Summer VPK Programs

Section 1002.71(3)(a)(b), Florida Statutes (F.S.), states that the base student allocation per full-time equivalent (FTE) student in the Voluntary Prekindergarten (VPK) Education Program shall be provided in the General Appropriations Act and shall be equal for each student, regardless of whether the student is enrolled in a school-year prekindergarten program delivered by a private prekindergarten provider, a summer prekindergarten program delivered by a public school or private prekindergarten provider, or a school-year prekindergarten program delivered by a public school. It adds that each county's allocation per full-time equivalent student in the VPK program shall be calculated annually by multiplying the base student allocation by the county's district cost differential (DCD).

The Legislature appropriated \$2,628 as the VPK base student allocation (BSA) per full-time equivalent (FTE) student for the 2008-09 program year. The base student allocation, plus the five percent administrative charge is multiplied by the district cost differential (DCD) to determine the district's VPK FTE funding level.

The attached chart shows the projected number of VPK participants, funding allocation and the payout factor for each district and coalition.

District Prekindergarten Contacts
District Finance Officers
June 18, 2008
Page Two

As you plan for district 2008 Summer VPK Programs, please recall that the laws implementing the VPK program provide a minimum funding level for these programs. Specifically, section 1002.71(3)(d), Florida Statutes, states, "For programs offered by school districts pursuant to s. 1002.61, each district's funding shall be based on a full-time equivalent student enrollment that is evenly divisible by 10. If the result of dividing a district's full-time equivalent student enrollment by 10 is not a whole number, the district's enrollment calculation shall be adjusted by adding the minimum number of full-time equivalent students to produce a full-time equivalent student enrollment calculation that is evenly divisible by 10."

If you have questions, please contact the Office of Early Learning at (850) 245-0445.

SG/LC/tm

Attachment

cc: Brittany Birken
John Hughes
Directors, Early Learning Coalitions