

2008-09

FUNDING FOR FLORIDA SCHOOL

DISTRICTS



Florida Department of Education

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 of the Bureau of School Business Services, Florida Department of Education. For additional information, call (850) 245-0405.

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TABLE OF CONTENTS

	Page #
Overview of School District Funding	1
Florida Education Finance Program (FEFP)	6
FEFP Calculation Schedule	19
Public Education Capital Outlay (PECO) Funds	20
Capital Outlay and Debt Service (CO&DS) Funds	21
Classrooms for Kids (Class Size Reduction) Funds	21
Funds for Food and Nutrition Management School Lunch Match, Breakfast Supplement, and Cafeteria Inspections	22
Workforce Development Education Fund	23
Adult Handicapped Funds	27
Funds for Student Transportation	28
Student Transportation Calculation Schedule	32
2008-09 FEFP – Second Calculation Funding Summary	33

OVERVIEW OF SCHOOL DISTRICT FUNDING

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 provide equalization of educational opportunity, 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 in the major calculation to determine the base funding from state and local FEFP funds. Program cost factors are determined by the 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 Guaranteed Allocation. These allocations are explained on page 16.

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) Corporate Contributions/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 220.187, Florida Statutes (F.S.), up to \$118 million in tax credits for participating corporations is authorized for 2008-09. In order to be eligible for corporate tax credit scholarships, a student must have been counted as a full-time equivalent student during the previous state fiscal year for purposes of funding 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 Grade K-12 education in Florida. School districts in 2006-07 received 40.63 percent of their financial support from state sources, 50.47 percent from local sources (including the Required Local Effort portion of the FEFP), and 8.90 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 2008-09 FEFP total \$9,007,286,039. An appropriation of \$8,490,609,934 from the state's General Revenue

Fund accounts for 94.26 percent of this sum. The remainder of the FEFP appropriation consists of an appropriation of \$114,346,288 from the Principal State School Trust Fund and an appropriation of \$402,329,817 from the Educational Enhancement Trust Fund. Although taxes from a number of sources are deposited in the General Revenue Fund, the predominant tax source is the sales tax.

The 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 County. The Education Enhancement Trust Fund is used to finance other appropriations for school district operations: District Discretionary Lottery Funds/School Recognition Program, \$217,406,176; and Class Size Reduction, \$184,923,641. Lottery proceeds were also used to fund the \$166,934,217 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program and \$155,000,000 for debt service for the Class Size Reduction Lottery Capital Outlay Program.

In addition, funds are appropriated to meet other needs by means of categorical programs. In 2008-09 major programs and allocations include Instructional Materials, Student Transportation, Florida Teachers Lead Program, and Class Size Reduction.

The Constitution of the State of Florida authorizes certain revenues to be used by the school districts for capital outlay purposes. Article XII, Section 9(d), of the State 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 State 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,” 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)7.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 school boards in accordance with Section 589.081, 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 Legislature set the amount of \$8,267,476,367 as adjusted required local effort for 2008-09. 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 Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Commissioner of Education certifies each district’s required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 95 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 2008 tax roll provided by the Department of Revenue, the Commissioner of Education certified the required millage of each district on July 16, 2008. Certifications for the 67 districts varied from 5.330 mills to 4.593 mills due to the use of assessment ratios. The state average was 5.136 mills. The 90 percent limitation reduced the required local effort of 12 districts. The districts and their adjusted millage rates were: Charlotte (4.021), Collier (2.607), Flagler (4.947), Franklin (1.483), Gulf (3.697), Indian River (4.410), Lee (4.523), Martin (3.918), Monroe (1.394), Palm Beach (4.898), Sarasota (3.717), and Walton (1.782).

School boards may set discretionary tax levies of the following types:

- (1) Current operation – The Legislature set the maximum discretionary current operating millage for 2008-09 at 0.498 mills; however, districts may make an additional supplemental levy, not to exceed 0.25 mills, which will raise an amount not to exceed \$100 per FTE student. (See page 16 for a description of the Discretionary Tax Equalization component of the FEFP formula.)
- (2) Capital outlay and maintenance – School boards may levy up to 1.75 mills as prescribed in Section 1011.71(2), F.S. Prior to the 2008 session of the Florida Legislature, school districts had the authority to levy 2.00 mills of property taxes to be used for capital outlay purposes. Because of the economic downturn and limited state revenue, and in response to requests for greater flexibility in the use of resources, the 2008 Legislature changed the policy so that a maximum of 1.75 mills of property taxes can be levied for capital outlay (Section 10, Chapter 2008-142, Laws of Florida). The 0.25-mill difference was transferred to required local effort millage, enabling school districts to use the funds for either operational or capital outlay purposes.

Section 1011.71(2)(a)-(j), F.S., authorizes expenditures of the funds raised by the 1.75-mill capital outlay levy for the fiscal year 2008-09 to be used for the following:

- **The educational plant** – Costs of construction, renovation, remodeling, maintenance, and repair of the educational plant.
- **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 pursuant to Section 1011.71(2)(i), F.S.
- **Servicing of payments related to certificates of participation** – Servicing of payments related to certificates of participation 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 on or after July 1, 2000, and the servicing of payments related to such certificates.

In addition, Chapter 2008-142, Laws of Florida, and Chapter 2008-213, Laws of Florida, amend Section 1011.71, F.S., to authorize flexibility in expenditures for 2008-09 up to \$65 per unweighted full-time equivalent student from revenue generated by the 2008-09 millage levy for eligible districts. To be eligible for this flexibility, districts must (1) meet the reduction requirements regarding class size for the 2008-09 fiscal year, (2) certify to the Commissioner of Education that they do not need all of their discretionary 1.75-mill capital improvement revenue for capital outlay purposes and (3) be able to meet all of their instructional space needs for the next five years from capital outlay sources they reasonably expect to receive. This flexibility allows districts to spend funds 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 for property and casualty insurance necessary to insure school district educational and ancillary plants. 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.

If revenue from the 1.75 mill levy is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2008, 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.

Furthermore, a district may share a portion of these funds with charter schools for expenditures identified in Section 1013.62(2), F.S.

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

In addition to levies established by the school board, qualified electors may vote an additional millage levy for operations and capital outlay purposes for a period not to exceed two years. Tax levies for debt service are in addition to the levies for current operation, but are limited by State Board of Education Rule to six mills and 20 years' duration except with specific State Board approval. (Sections 1011.71(7) and 1011.73, F.S.)

Qualified electors may vote to retire a local bond issue by a millage levy. State Board of Education Rules prohibit school districts from issuing school bonds in excess of ten percent of the nonexempt assessed valuation of the district without specific State Board approval (Sections 1010.40 - 1010.46, 1011.73, and 1011.74, F.S.; and Rule 6A-1.037, FAC).

The 2001 Legislature provided authority 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 ten 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 ten-mill limit established by the state constitution.

Budgeted revenues from local taxes are determined by applying millage levies to 95 percent of the 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).

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 expenses.

Any school district imposing the surtax must implement a freeze on noncapital local school property taxes at the millage rate imposed in the year prior to the implementation of the surtax, for a period of at least three years from the date of imposition of the surtax. This provision does not apply to existing debt service or required state taxes. The Department of Revenue distributes the surtax revenue to the school board imposing the tax.

Developmental research schools (lab schools) at state universities are classified for funding as special school districts, as is the Florida Virtual School. Because these special districts have no taxing authority, the state provides the same dollar amount per student as is generated for district students by the tax base of the district where the school is located. Local required effort is not deducted from the FEFP calculation, nor is the amount that would have been raised by the discretionary levy of 0.510 mills. For 2008-09 the contribution for discretionary millage is \$5,377,961 (2008-09 FEFP Second Calculation).

Federal Support – The 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 of Education 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 educational 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.

Approximately one-quarter of federal funding supports school nutrition programs including the school lunch and breakfast programs, which provide basic school nutrition (for detail regarding these programs, see page 22). 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 23); and Carl D. Perkins Vocational and Technical Education Act programs, which improve the quality of 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 2008-152, Laws of Florida (2008-09 General Appropriations Act)

2008-09 FEFP APPROPRIATION

\$9,007,286,039

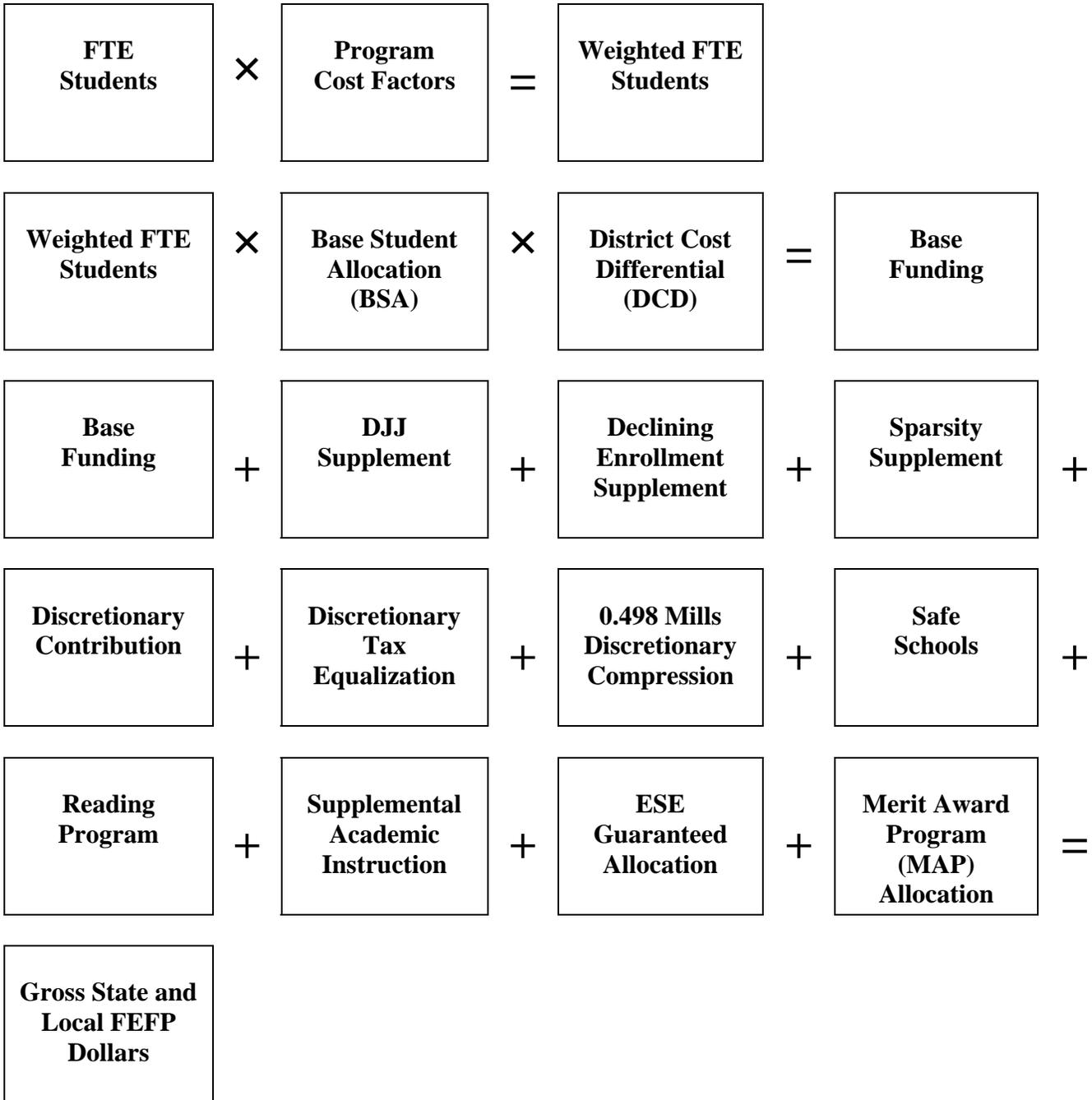
REQUIREMENTS FOR PARTICIPATION

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:

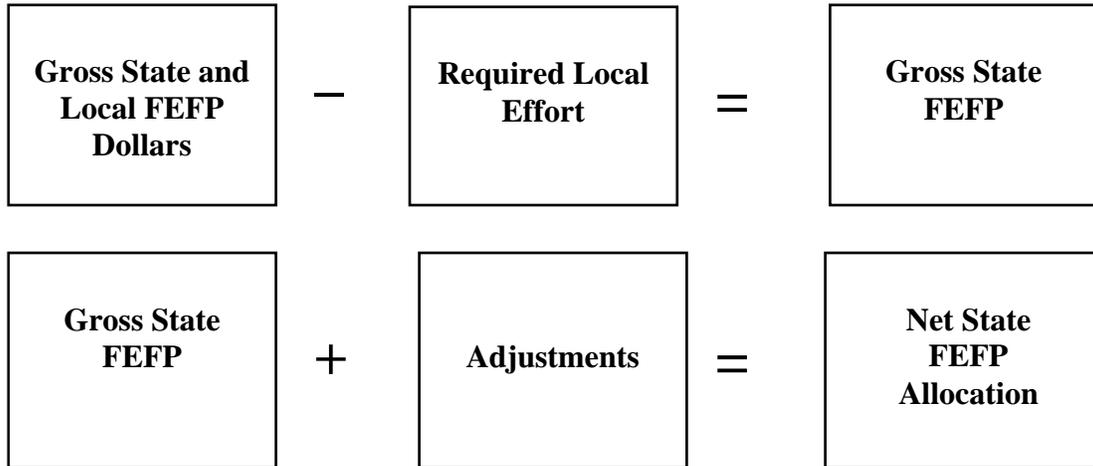
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the Department of Education, in correct and proper form, on or before the date due, each annual or periodic report that is required by State Board of Education Rules.
- (2) Operate all schools for a term of at least 180 actual teaching days. Upon written application, the State Board may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel and require no fewer than 196 days of service for all members of the instructional staff.
- (4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the School Board in accordance with the provisions of the laws and rules of the State Board of Education.
- (5) Observe all requirements of the State Board 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 17 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 the 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:

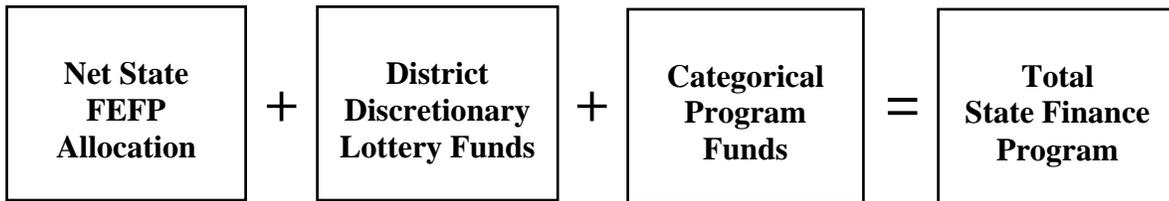


The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP Dollars in the following manner:



The required local effort is subtracted from the Gross State and Local FEFP dollars, resulting 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:



The District Discretionary Lottery Funds, the Categorical Program 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 2008-09 Second Calculation Funding Summary as an example of how the FEFP formula is used.

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. Reporting procedures are outlined on the following pages. 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 program – 720 hours of instruction
- (2) Double-session school or a school using an experimental calendar approved by the 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 exceptional program – 630 hours of instruction

The hours set forth in (1) and (2) above are the maximum hours funded for instruction for the school year. Funding for FTE membership in programs scheduled for more than 180 days is limited as described later in this section.

The hours set in (1) and (2) serve as the base in the calculation of the fractional FTE earned by each program when a student is served by more than one FEFP program. For example, if a full-time grade 12 student at a standard school is in membership in a career education program one period per day for the year and in membership in basic programs for the remainder of the day, then the calculation would be as follows:

Career education program 50 minutes x 180 days ÷ 60 minutes	150 hours
Grade 12 student, standard school, full-time membership 900 hours	1.0000 FTE
Career education FTE (150 hours ÷ 900 hours)	<u>0.1667</u> FTE
Basic FTE (1.0000 – 0.1667)	0.8333 FTE

In the above example, basic program FTE is the result of subtracting special program (career education) FTE from the maximum of 1.0000 FTE. This calculation also applies to special programs for English for Speakers of Other Languages (ESOL). Students receiving Exceptional Student Education (ESE) services pursuant to an Individual Education Plan are to be reported entirely in the Educational Support Level or the applicable Basic Program with ESE services.

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 State Board of Education Rules, 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 Florida Virtual School (FLVS) is funded through the FEFP as a special district and serves students in grades 6-12. An FTE for FLVS is one student who has successfully completed six credits that shall count toward the minimum number of credits required for high school graduation. A student who completes fewer than six credits shall earn a fraction of an FTE. Credit completed in excess of the minimum required for high school graduation is not eligible for funding. When FLVS provides instruction, it may report FTE for courses successfully completed on-line. School districts may report FTE only for course completions in which the district provides the instruction. The Florida Virtual School may also report credit completed during the summer.

Florida school districts may start their own virtual schools through the Florida Virtual School Franchise Program to serve students in grades 6 - 12. District teachers teach FLVS courses to students residing in their districts using the customized Learning Management System developed by FLVS. To earn FTE through an approved franchise of the FLVS that has been certified by the Commissioner of Education, students must be enrolled in the school and the virtual instruction must be provided by the school district. FLVS currently has approved district franchises operating in Broward, Dade, Hillsborough, Marion, Okaloosa, Palm Beach, Polk, and St. Johns.

Another option for school districts to offer virtual education is provided in Section 1002.45(7), F.S. Eligibility in School District Virtual Instruction Programs is limited to students in grades K-12 living in the district's attendance area who (a) spent the prior year in a public school in Florida and were reported for funding during the preceding October and February, (b) are dependent children of a member of the military who was transferred within the last 12 months to Florida pursuant to the parent's permanent change of station orders, or (c) was enrolled during the prior school year in a school district virtual instruction program or a state-level K-8 virtual school program under s. 1002.415, F.S.

Full-time or part-time school district virtual instruction program courses provided under this section for students in grades 9 through 12 are limited to Department of Juvenile Justice programs, dropout prevention programs, and career and vocational programs. School district virtual instruction programs are performance-based; therefore, only students in grades kindergarten through 8 who successfully complete the virtual instruction program and are promoted to a higher grade level are funded. Students in grades 9-12 may be served on either a full-time or part-time basis and are funded based on credits earned. No student may earn more than one FTE in a school year in a school district virtual instruction program.

Full-time equivalent student membership in programs scheduled for more than 180 days is limited to Department of Juvenile Justice (DJJ) programs, Juveniles Incompetent to Proceed (JITP) programs, and the Florida Virtual School. Membership for DJJ programs shall be 250 instructional days distributed over 12 months. The district school board may decrease the minimum number of instructional days by up to ten days for residential and 20 days for non-residential facilities for teacher planning. Funding beyond the 180-day regular term for all other K-12 students shall be provided through the Supplemental Academic Instruction (SAI) allocation and other local, state, and federal fund sources. SAI is an annual allocation based on the current year estimated FTE and shall not be recalculated during the school year.

Exceptional education students not meeting the criteria for matrix of services Levels 4 and 5 will receive funding using the appropriate Basic Program weight for their grade level. Additional funding for these students is provided through the Exceptional Student Education Guaranteed Allocation component of the FEFP formula.

Dual enrollment is the enrollment of an eligible secondary student in a postsecondary course at a public or eligible nonpublic community college, university, or career center (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. Legislation enacted in 2007 allows school districts that follow 4 x 4 block scheduling to claim the equivalent FTE as if it were taught in the school district.

Students in grades K-12 who are enrolled for more than six semesters in 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 enrolled in career education courses shall be counted as Basic Grades 6-8. Only students in grades 9-12 enrolled in career education courses will be eligible for the weighted funding.

The full-time equivalent membership of students in any course provided by a district to satisfy the graduation requirement for a one-half credit in life management skills training as defined by Section 1003.43(1)(i), F.S., shall be reported as Basic, Grades 9-12; as Basic, Grades 9-12 with ESE services; or as ESE Support Level 4 or 5. Students in grades 4-8 participating in a student-teacher adviser program conducted during homeroom shall be counted as a fraction of a full-time equivalent student membership based on net hours in the program, with a maximum of 36 net hours in any fiscal year.

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 of Education. 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 surveys for the 2008-09 school year and these surveys are scheduled for July 14-18, 2008; October 13-17, 2008; February 9-13, 2009; and June 8-12, 2009.

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 occurred 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 five percent in any district between the full-time equivalent student membership at the time of the regular statewide survey and the alternate 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 State Board of Education, district school boards are required to request alternate FTE surveys for DJJ programs experiencing fluctuations in student enrollment.

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

A student in 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.

Program Cost Factors and Weighted FTE

Program cost factors serve to 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 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 2008-09 are as follows:

	<u>2008-09</u> <u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2, and 3	1.066
102 – Grades 4, 5, 6, 7, and 8	1.000
103 – Grades 9, 10, 11, and 12	1.052
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2, and 3 with ESE Services	1.066
112 – Grades 4, 5, 6, 7, and 8 with ESE Services	1.000
113 – Grades 9, 10, 11, and 12 with ESE Services	1.052
254 – Support Level 4	3.570
255 – Support Level 5	4.970
(3) 130 – English for Speakers of Other Languages	1.119
(4) 300 – Programs for Grades 9-12 Career Education	1.077

Exceptional students in Levels 4 and 5 are reported with the appropriate cost factor (weight) for their respective levels. Exceptional 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 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 Department of Juvenile Justice students, Juveniles Incompetent to Proceed program students, and students who have completed credit through the Florida Virtual School are eligible for funding through summer school FTE 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 cap of 362,023.15 weighted FTE was set for Group 2 for the 2008-09 fiscal year.

Additional Weighted FTE

Small District ESE Supplement

Supplemental funding is provided for districts that have less than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5. This supplement is limited to the value of 43.35 weighted FTE. The Commissioner of Education 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 shall not exceed three FTE for each of these support levels (ESE Support Levels 4 and 5).

Florida Virtual School

The Florida Virtual School receives additional weighted FTE to be calculated by multiplying total unweighted FTE of the school by a factor of 0.114.

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 of the students in Advanced Placement classes who earn a score of three or higher on each College Board Advanced Placement Subject examination, provided they have been taught in an Advanced Placement class in the prior year. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate course who receives a score of four or higher on the subject examination. An Advanced International Certificate of Education student may also earn an additional 0.16 if he or she receives a score of "E" on a full-credit course exam or an additional 0.16 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 0.08 FTE should be calculated for each student who receives an International Baccalaureate or Advanced International Certificate of Education 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:

- (1) International Baccalaureate – A bonus of \$50 is earned by an International Baccalaureate teacher for each student in each International Baccalaureate course who receives a score of four or higher on the International Baccalaureate examination. An additional bonus of \$500 is earned by the International Baccalaureate teacher in a school designated with a performance grade category "D" or "F" who has at least one student scoring four or higher on the International Baccalaureate examination.
- (2) Advanced International Certificate of Education – A teacher earns a \$50 bonus for each student in the full-credit Advanced International Certificate of Education course who receives a score of "E" or higher on the subject exam and a \$25 bonus for each student in each half-credit Advanced International Certificate of Education 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 Advanced International Certificate of Education teachers in a school designated with a

performance grade category “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 for those who teach half-credit classes only is \$500.

- (3) Advanced Placement – A \$50 bonus is earned by an Advanced Placement teacher for each student in each Advanced Placement course who receives a score of three or higher on the College Board Advanced Placement Examination. An additional bonus of \$500 is earned by the Advanced Placement teacher in a school designated with a performance grade category “D” or “F” who has at least one student scoring three or higher on the College Board Advanced Placement Examination.

These bonuses may not exceed \$2,000 for each program for an individual teacher.

Industry-Certified Career and Professional Academy Program

Pursuant to Section 1011.62(1)(o), F.S., an additional value of 0.3 FTE student membership shall be calculated for each student who completes an industry-certified career or professional academy program per Section 1003.492, F.S., and who is issued the highest level of industry certification and a high school diploma. Such value shall be added to the total FTE student membership in secondary career education programs for grades 9 through 12 in the subsequent year for courses that were not funded through dual enrollment. The additional FTE membership authorized may not exceed 0.3 per student. Unless a different amount is specified in the General Appropriations Act, the appropriation for this calculation is limited to \$15 million annually. If the appropriation is insufficient to fully fund the total calculation, the appropriation shall be prorated.

Base Student Allocation

The base student allocation is determined annually by the Legislature. For the 2008-09 fiscal year, the base student allocation is \$3,971.74.

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 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 2008-09:

Alachua	0.9813	Liberty	0.9236
Baker	0.9793	Madison	0.9162
Bay	0.9424	Manatee	0.9971
Bradford	0.9747	Marion	0.9569
Brevard	0.9843	Martin	0.9930
Broward	1.0279	Monroe	1.0149
Calhoun	0.9172	Nassau	0.9925
Charlotte	0.9689	Okaloosa	0.9542
Citrus	0.9538	Okeechobee	0.9701
Clay	0.9957	Orange	1.0090
Collier	1.0530	Osceola	0.9903
Columbia	0.9505	Palm Beach	1.0364
Miami-Dade	1.0145	Pasco	0.9939
DeSoto	0.9779	Pinellas	1.0053
Dixie	0.9385	Polk	0.9804

Duval	1.0146	Putnam	0.9654
Escambia	0.9376	St. Johns	0.9873
Flagler	0.9551	St. Lucie	0.9879
Franklin	0.9105	Santa Rosa	0.9349
Gadsden	0.9434	Sarasota	1.0007
Gilchrist	0.9555	Seminole	0.9986
Glades	0.9874	Sumter	0.9637
Gulf	0.9152	Suwannee	0.9313
Hamilton	0.9318	Taylor	0.9191
Hardee	0.9672	Union	0.9661
Hendry	1.0012	Volusia	0.9584
Hernando	0.9784	Wakulla	0.9438
Highlands	0.9578	Walton	0.9307
Hillsborough	1.0158	Washington	0.9134
Holmes	0.9043	Wash. Special	0.9134
Indian River	0.9834	FAMU	0.9635
Jackson	0.9144	FAU – Palm Beach	1.0364
Jefferson	0.9413	FAU – St. Lucie	0.9879
Lafayette	0.9270	FSU – Broward	1.0279
Lake	0.9810	FSU – Leon	0.9635
Lee	1.0132	UF	0.9813
Leon	0.9635	Virtual School	1.0000
Levy	0.9543		

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, 48.67 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 population 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 Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE. There are four adjustments to the initial sparsity computation, including wealth adjustments. This supplement is limited to \$39,191,698 statewide for the 2008-09 fiscal year.

Discretionary Contribution

Developmental Research Schools (lab schools) and the Florida Virtual School 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 already allocated and used by the district in which the lab school is located. The Florida Virtual School discretionary contribution is calculated by

multiplying the maximum allowable nonvoted discretionary millage for operations pursuant to 1011.71(1), F.S., by the value of 95 percent of the current year's taxable value for school purposes for the state; dividing this product by the total full-time equivalent membership of the state; and multiplying this quotient by the full-time equivalent membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.

Discretionary Tax Equalization

Districts that levy the discretionary 0.498 mills and an additional 0.25 mills (see discussion of current operating millage, item (1), page 3) will receive a supplement if the additional 0.25 mills raise less than \$100 per FTE. An amount will be provided to ensure that each district receives \$100 per FTE when combined with the amount raised by the 0.25 mills.

0.498 Mills Discretionary Compression

In addition, if a school board's 0.498 mill levy provides funds that are less than the state average per unweighted FTE, the school district shall receive a supplement that, when added to the funds generated by the district's 0.498 mill levy, is equivalent to the state average per unweighted FTE.

Safe Schools

An amount of \$73,587,827 was appropriated for Safe Schools activities for the 2008-09 fiscal year. The funds are to be allocated so that each district is guaranteed a minimum of \$71,538. From the remaining appropriation, 67 percent shall be allocated based on the latest official Florida Crime Index provided by the 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) other improvements to enhance the learning environment, including implementation of conflict resolution strategies; (3) alternative school programs for adjudicated youth; (4) suicide prevention programs; and (5) other improvements to make the school a safe place to learn. 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 \$111,511,321 for the Reading Program for the 2008-09 fiscal year are provided for a K-12 comprehensive, district-wide system of research-based reading instruction. The amount of \$95,383 shall be allocated to each district and the remaining balance shall be allocated based on each district's proportion of the state total K-12 base funding.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$702,182,550 for the 2008-09 fiscal year. The primary purpose of this allocation is to provide supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored a Level I in FCAT reading or math. Each district's SAI allocation for the 2008-09 appropriation shall not be recalculated during the school year.

Exceptional Student Education Guaranteed Allocation

Exceptional education 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 these students. District allocations from the appropriation of \$1,079,945,286 for the 2008-09 fiscal year are not

recalculated during the year. School districts that have provided education services in 2007-08 for exceptional students who are residents of other districts shall not discontinue providing such services without the prior approval of the Department of Education.

In accordance with Section 1011.62(1)(e)2., F.S., a district's expenditure of funds from the guaranteed allocation for students in grades 9 through 12 who are gifted may not be greater than the amount expended during the 2006-07 fiscal year for gifted students in grades 9 through 12.

Merit Award Program (MAP)

Funding of \$32,072,461 is allocated for the Merit Award Program (MAP) for the 2008-09 fiscal year, to provide performance pay to instructional personnel as defined in Section 1012.01(2)(a)-(d), F.S., and school-based administrators as defined in Section 1012.01(3)(c), F.S. Merit awards are provided based on improved student achievement and must be at least five percent of the average teacher's salary for that school district not to exceed ten percent of the average teacher's salary for that school district. The allocation of funds was based on approved plans for participating districts and schools.

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 2008-09 was set in the General Appropriations Act at \$8,267,476,367. Using the certified 2008 tax roll from the 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 deduction for required local effort is the product of the certified mills times 95 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 page 2, the certified millage rates of 12 districts were reduced by this provision.

The amount produced by applying the average computed required local effort millage rate of 5.136 to the certified tax roll is adjusted by an equalization factor for each district in accordance with Section 1011.62(4)(c), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The 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 5, developmental research schools and the Florida Virtual School have no taxing authority. Therefore, state funds are used to provide the required local effort, as well as equivalent discretionary local revenue, for these schools.

Adjustments

The Department 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. Tax roll data received after the fourth calculation of the FEFP are not eligible for inclusion in the prior year adjustment calculation.

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, or if the program calculates an amount that exceeds the appropriation, a “holdback” amount will be allocated to districts in proportion to each district’s relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars.

District Discretionary Lottery and School Recognition Program Funds

An amount of \$217,406,176 was appropriated for school recognition funds and district discretionary lottery funds for the 2008-09 fiscal year to be expended in accordance with school district policies and procedures that define “enhancement” and the types of expenditures consistent with that definition. District discretionary lottery entitlements are calculated by prorating each district’s FEFP base funding entitlement (WFTE x BSA x DCD) to the amount of the appropriation. The discretionary lottery portion of the allocation is obtained by subtracting the school recognition awards from the total allocation.

School boards must allocate at least \$5 per unweighted FTE student to be used at the discretion of the School Advisory Committee or, in the absence of such a committee, at the discretion of the staff and parents of the school. A portion of the money should be used for implementing the school improvement plan as described in Section 1001.42(18), F.S. The improvement plan shall be based on the needs of the statewide and district-wide school improvement plan. Also, see Section 24.121(5)(c), F.S., relative to school advisory councils and expenditure of these funds.

The Florida School Recognition Program, authorized by Section 1008.36, F.S., provides monetary awards to schools that earn an “A” grade or improve at least one performance grade from the previous year. The Legislature has provided for awards of \$85 per student for the 2008-09 school year through the Florida School Recognition Program. Florida School Recognition funds 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 Student Advisory Council (SAC) must decide to spend these funds on one or any combination of these three purposes. If the school’s staff and SAC cannot reach agreement by November 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

Categorical Program Funds

Categorical program funds are added to the FEFP allocation that is distributed to districts. The categorical programs listed below are provided within the statutory definition of the annual FEFP allocation (Section 1011.62, F.S.) to assist in development and maintenance of activities giving indirect support to FEFP programs. As a result of the approved amendment to Article IX, Section 1, of the State Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to reach the class size maximums. The class size reduction allocation factors for the 2008-09 fiscal year for the operating categorical program are as follows: \$1,160.46 (PreK-3), \$923.33 (4-8), and \$925.56 (9-12).

Categorical	2008-09 Appropriation
Class Size Reduction	\$2,809,079,054
Instructional Materials (includes \$14,307,419 for Library Media Materials and \$3,910,695 for Science Lab Materials)	\$259,551,440
Student Transportation	\$471,078,862
Florida Teachers Lead	\$36,756,829

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 immediately after the annual legislative session. 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 Department of Revenue as provided for in Section 1011.62(4), F.S. District allocations for July 26 through December 10 are based on this calculation.
- (3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE reported in November. District allocations for December 26 through April 10 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 reported in March. District allocations for April 26 through June 26 are based on this calculation.
- (5) Final Calculation – This calculation is made upon receipt of districts' June FTE reported in July. Prior year adjustments in the following fiscal year are formed, 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 2008-09 Second Calculation are included at the end of this publication.

PUBLIC EDUCATION CAPITAL OUTLAY (PECO) FUNDS

Background

Pursuant to Article XII, Section 9, 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 and through the issuance of bonds supported by these revenues. School districts, community colleges, state universities, and other education agencies receive PECO funds to construct new facilities or to perform maintenance and repairs on existing facilities.

New School Construction (Survey Recommended Needs)

Each year, Florida public school districts complete a 5-Year District Facilities Work Program identifying the need for construction of new educational facilities as well as major additions, renovations, or repairs necessary to extend the usable life of buildings. Each public school district has local control over the allocation of funds to meet public school district facility needs. However, the projects to be funded by the district must be included in the district's approved educational plant survey.

Legal Authorization

Section 1013.64(3), F.S.

2008-09 Appropriation

\$150,798,151

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 and 1013.64(1), F.S.

2008-09 Appropriation

\$119,129,763 appropriated to public schools and \$55,066,208 appropriated to charter schools

Special Facilities

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The proposed project must be deemed a critical need and must be recommended for funding by the Special Facilities Construction Committee. The school district must adopt a resolution committing all available revenue to the project for a three-year period.

Legal Authorization

Section 1013.64(2), F.S.

2008-09 Appropriation

\$14,946,948

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 community colleges for capital outlay purposes. The number of instruction units determines the annual allocation of these funds for each school district and community 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 community colleges are worth \$400. A school district or community 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 Project Priority List, which is developed from the approved educational plant survey.

Legal Authorization

Article XII, Section 9(d), Florida Constitution

2008-09 Appropriation (both school districts and community colleges)

\$28,000,000

CLASSROOMS FOR KIDS FUNDS

Background

Commonly referred to as “class size reduction,” the Classrooms for Kids Program implements the fixed capital outlay needs associated with the constitutional amendment to reduce student class sizes. By 2010-11, core curricula class sizes must be reduced to the following limits:

- 18 students in prekindergarden through grade 3;
- 22 students in grades 4 through 8; and
- 25 students in grades 9 through 12.

A school district may only use Classrooms for Kids funds to construct, renovate, remodel, or repair educational facilities that are in excess of projects identified in a district’s five-year work program adopted prior to March 15, 2003. The first priority is to increase student station capacity. If a district is in compliance with class size reduction limits referenced above, the district may use these funds for other fixed capital outlay needs.

Legal Authorization

Article IX, Section I, Florida Constitution
Section 1013.735, F.S.

2008-09 Appropriation

No appropriation was granted for 2008-09.

**FUNDS FOR FOOD AND NUTRITION MANAGEMENT
SCHOOL LUNCH MATCH, BREAKFAST SUPPLEMENT,
AND CAFETERIA INSPECTIONS**

Overview

The school lunch matching funds are a requirement established annually by Congress and are a required state effort in order to participate in the United States Department of Agriculture National School Lunch Program.

The breakfast allocation is outlined in Section 1006.06, F.S., and helps school districts offset the cost of serving nutritious breakfast meals to students in recognition of the importance of eating breakfast and its effect on a child's ability to learn.

Cafeteria inspection funds are used to help offset the cost to the school districts for the required annual inspections of all school district cafeterias by the county health departments.

Requirement for Participation

Funds appropriated must be used for the delivery of school lunch and school breakfast programs by school districts and provide for a prorated reimbursement for school cafeteria inspections. These funds shall not be used for any other purpose. Through the annual Coordinated Review Effort process, all program sponsors are reviewed and evaluated on a regular basis to ensure that the highest levels of services are provided and guidelines are followed. The Department of Education has the authority to redistribute any funds due to unsatisfactory progress, ineffective use of resources, or discontinued programs.

How Funds Are Disbursed

Funds are distributed to districts with an approved application for school lunch and school breakfast programs. Total school cafeteria inspection funds are prorated to school districts that have submitted invoices for their costs.

Legal Authorization

Section 1006.06, F.S.

7 CFR 210

7 CFR 220

Chapter 2008-152, Item 110, Laws of Florida (2008-09 General Appropriations Act)

2008-09 Appropriations

\$7,590,912	Lunch Matching Requirement
\$9,165,197	Breakfast Allocation
\$129,937	Cafeteria Inspections
\$16,886,046	TOTAL

WORKFORCE DEVELOPMENT EDUCATION FUND

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, apprenticeship programs, and continuing workforce education programs.

Distributing State Dollars

The distribution of funds for 2008-09 was identified with a specific appropriation for each school district.

Lifelong Learning may be offered at the discretion of the district, but is not to be reported for funding under the Workforce Development Education Fund or under the FEFP. Such courses and activities may be supported by: (1) a fee sufficient to pay part or all of the costs; (2) local funds; (3) FEFP funds, provided the district satisfies all FEFP expenditure requirements; or (4) a combination of fees and state and local funds. Lifelong Learning includes making school media centers and school athletic facilities available for public use during after-school hours.

Legal Authorization

Appropriation Items 9A, 118, and 120, Chapter 2008-152, Laws of Florida (2008-09 General Appropriations Act)
Section 1011.80, F.S.

2008-09 Appropriations

\$383,965,463	Workforce Development Funds
\$5,986,007	Performance-Based Incentive Funds

Adult Fees

The 2008 General Appropriations Act amended the tuition and fees policies for 2008-09. The following schedule reflects current fees:

Tuition Range Per Contact Hour	Tuition Range Per Contact Hour*
<i>Resident:</i> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$1.68 – 1.86
<i>Additional Out-of-State Fee:</i>	\$5.04 – 5.58
<i>Resident:</i> Adult General Education	\$0.83 – 0.91
<i>Additional Out-of-State Fee:</i>	\$2.49 – 2.73

* There are 30 contact hours in one credit hour.

Fees for Continuing Workforce Education

Local school districts and community colleges are responsible for establishing fees for Continuing Workforce Education. Section 1009.22(3)(b), F.S., states:

Fees for continuing workforce education shall be locally determined by the school board or community college board. However, at least 50 percent of the expenditures for the continuing workforce education program provided by the community college or school district must be derived from fees.

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

Effective July 1, 2008, standard tuition shall be \$1.77 per contact hour for programs leading to a career certificate or an applied technology diploma and \$0.87 for adult general education programs (see Specific Appropriation 120 in Chapter 2008-152, Laws of Florida (2008-09 General Appropriations Act)). Each district school board may adopt tuition that is within the range of 5 percent below to 5 percent above the standard tuition and out-of-state fee, if applicable (Section 1009.22(3)(e), F.S.).

Beginning with the 2008-09 fiscal year and each year thereafter, the standard tuition per contact hour shall increase at the beginning of each fall semester at a rate equal to inflation, unless otherwise provided in the General Appropriations Act. The inflation rate will be reported by the Office of Economic and Demographic Research to the President of the Senate, the Speaker of the House of Representatives, the Governor, and the State Board of Education each year prior to March 1. Since the fee was included in the General Appropriations Act, this inflationary increase does not apply for 2008-09.

Nonresident Fees

As found in Section 1009.22(3)(c), F.S., effective January 1, 2008, “The out-of-state fee per contact hour shall be three times the standard tuition per contact hour.”

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 5 percent of the tuition fee for resident students or 5 percent of the tuition and out-of-state fee for nonresident students. For additional information, see Section 1009.22(6), F.S.

Technology Fee

School districts are permitted to collect a separate technology fee. Section 1009.22(7), F.S., addresses the statutory requirements. According to the statute, “Each district school board and community college board of

trustees is authorized to establish a separate fee for technology, not to exceed \$1.80 per credit hour or credit-hour equivalent for resident students and not more than \$5.40 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 community college 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 community college boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

(9) Community college 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, community college 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 services provided and shall only be charged to persons receiving the service. . . .

Fee Exemptions

Fee exemptions are defined in Section 1009.25, F.S., and include exemptions from payment of tuition and fees for adult basic instruction for students who do not have a high school diploma or equivalent; exemption from payment of tuition and fees at a state university for a student participating in a dual enrollment program; and exemption from payment of tuition and fees at a community college for a student participating in an employment and training program under the welfare transition program.

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 8 percent of the fee revenues that would otherwise be collected.

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.

Vocational Preparatory Instruction

The Vocational-Preparatory Instruction 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 now considers Vocational-Preparatory instruction as an Adult

Education course. Students receiving this instruction are fee-exempt if they satisfy the fee exemption criteria for Adult Education students. However, Section 1009.22(3)(a), F.S., states: “Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for certificate career education instruction.”

ADULT HANDICAPPED FUNDS

Requirements for Participation

Funds appropriated will be distributed to community colleges and school districts for programs serving adults with disabilities. Any program that was funded in fiscal year 2007-08 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 Department of Education. The 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 Division of Vocational Rehabilitation.

Distributing State Dollars

To ensure that services were available throughout the state, the funds were distributed on a geographic basis. Through this process, specific appropriations were identified for each eligible school district and community college.

Legal Authorization

Section 1011.80, F.S.

Chapter 2008-152, Item 34, Laws of Florida (2008-09 General Appropriations Act)

2008-09 Appropriations

\$14,991,259	School Districts
\$1,211,867	Community Colleges

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 enhancement 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 isolated students or for students with disabilities. 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.

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 2008-152, Item 82B, Laws of Florida (2008-09 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2008-09 Appropriation

\$471,078,862

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, 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 (Individuals with Disabilities Education Act [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.

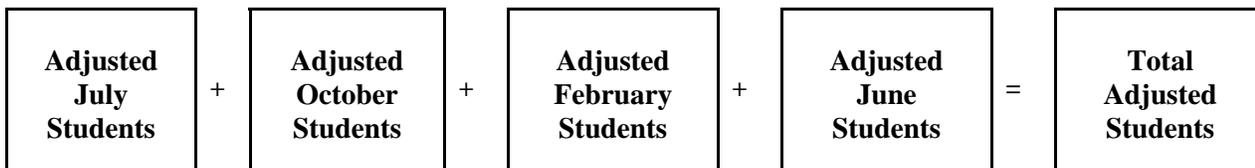
- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by Section 1011.68, F.S., who attend a university, community college, or career center, are included.
- (6) The student 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.

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

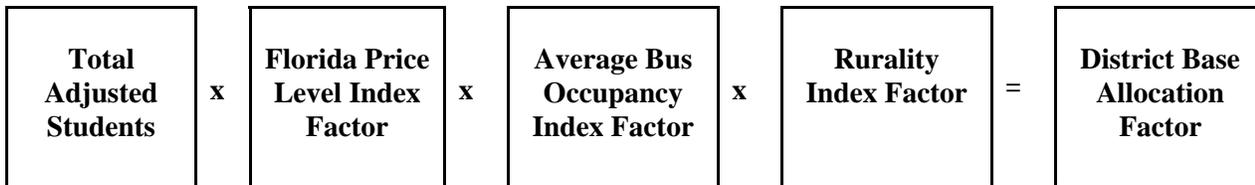
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



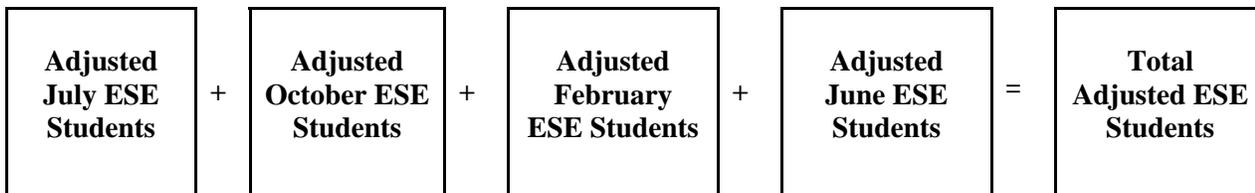
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s 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 ten percent.

District Exceptional Student Education Allocation Factor

Exceptional Student Allocation



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

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

The district's total weighted adjusted transported ESE students is 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 ten percent.

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

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

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

The district's ESE transportation allocation is determined by multiplying the district's allocation factor by the prior year state average transportation cost per student. The sum of the districts' ESE allocations is then subtracted from the total state transportation appropriation to determine the total state base allocation.

$$\begin{array}{|c|} \hline \text{District Base} \\ \text{Allocation} \\ \text{Factor} \\ \hline \end{array} \div \begin{array}{|c|} \hline \text{Total of All} \\ \text{District Base} \\ \text{Allocation} \\ \text{Factors} \\ \hline \end{array} = \begin{array}{|c|} \hline \text{District Base} \\ \text{Proration} \\ \text{Factor} \\ \hline \end{array}$$

District Base Proration Factor	x	Total State Base Allocation	=	District Base Allocation
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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 state base allocation is multiplied by the district base proration factor.

District Base Allocation	+	District ESE Allocation	=	Total District Allocation
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Total District Allocation	+	Prior Year Adjustments	=	District Net Allocation
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The total district allocation is determined by adding the district base allocation to the district ESE allocation. The district's net allocation is determined by adding any prior year adjustments, whether positive or negative.

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; and June, second preceding fiscal year. The October transported student count is used for the February count.
- (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.

With each calculation, districts are sent a detailed report of the input data and results.

**2008-09 FEFP
Second Calculation Funding Summary**

Florida Department of Education

2008-09 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2008-09 Unweighted FTE	2008-09 Funded Weighted FTE ¹	\$3,971.74 Times Funded Weighted FTE	District Cost Differential	Base Funding ²	Declining Enrollment Supplement	Sparsity Supplement	Lab School Discretionary Contribution	.250 Mill Discretionary Equalization	.498 Mill Compression	Safe Schools
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	27,562.50	29,636.81	117,709,704	0.9813	115,508,533	18,071	0	0	0	2,548,704	1,029,030
2 Baker	4,825.54	5,054.94	20,076,907	0.9793	19,661,315	83,029	539,035	0	271,099	1,167,105	139,818
3 Bay	25,279.39	27,884.80	110,751,176	0.9424	104,371,908	567,691	0	0	0	0	708,758
4 Bradford	3,325.10	3,541.78	14,067,029	0.9747	13,711,133	149,002	757,438	0	109,363	649,891	133,689
5 Brevard	73,199.82	78,970.57	313,650,572	0.9843	308,726,258	564,233	0	0	0	4,456,405	1,882,281
6 Broward	252,823.65	273,721.31	1,087,149,876	1.0279	1,117,481,358	9,466,943	0	0	0	0	6,307,315
7 Calhoun	2,165.76	2,343.68	9,308,488	0.9172	8,537,745	10,494	1,247,529	0	125,744	531,911	97,084
8 Charlotte	17,348.95	18,538.17	73,628,791	0.9689	71,338,936	211,375	602,965	0	0	0	554,676
9 Citrus	15,885.87	17,061.16	67,762,492	0.9538	64,631,865	0	1,388,297	0	0	0	384,388
10 Clay	36,640.22	39,200.41	155,693,836	0.9957	155,024,353	0	0	0	1,032,888	6,818,745	678,906
11 Collier	41,665.78	45,094.14	179,102,200	1.0530	188,594,617	947,950	0	0	0	0	838,586
12 Columbia	10,120.88	10,707.19	42,526,175	0.9505	40,421,129	0	1,003,368	0	340,062	1,992,396	287,917
13 Miami-Dade	341,424.53	361,724.88	1,436,677,175	1.0145	1,457,508,994	7,121,585	0	0	0	0	10,844,419
14 DeSoto	5,035.86	5,298.95	21,046,052	0.9779	20,580,934	0	502,789	0	61,387	776,630	176,713
15 Dixie	2,139.00	2,299.56	9,133,254	0.9385	8,571,559	0	794,413	0	58,352	394,175	119,058
16 Duval	124,448.03	134,434.42	533,938,563	1.0146	541,734,066	683,785	0	0	0	10,157,448	4,024,833
17 Escambia	40,804.88	43,852.40	174,170,331	0.9376	163,302,102	549,952	0	0	155,059	5,611,079	1,250,944
18 Flagler	13,000.00	13,924.21	55,303,342	0.9551	52,820,222	0	961,562	0	0	0	307,210
19 Franklin	1,175.59	1,263.49	5,018,254	0.9105	4,569,120	34,476	0	0	0	0	97,990
20 Gadsden	5,936.27	6,395.27	25,400,350	0.9434	23,962,690	107,894	1,583,728	0	234,245	1,237,950	223,431
21 Gilchrist	2,792.50	3,038.84	12,069,482	0.9555	11,532,390	0	1,418,489	0	104,300	570,647	110,564
22 Glades	1,344.10	1,399.92	5,560,118	0.9874	5,490,061	19,825	667,857	0	0	96,762	101,920
23 Gulf	2,020.00	2,204.38	8,755,224	0.9152	8,012,781	203,530	781,350	0	0	0	107,847
24 Hamilton	1,905.71	2,122.30	8,429,224	0.9318	7,854,351	7,859	804,873	0	10,157	267,867	105,678
25 Hardee	5,153.55	5,418.31	21,520,119	0.9672	20,814,259	0	480,690	0	117,346	903,366	163,661
26 Hendry	7,182.44	7,553.81	30,001,769	1.0012	30,037,771	128,635	1,444,578	0	135,102	1,202,412	215,891
27 Hernando	23,068.96	24,449.93	97,108,765	0.9784	95,011,216	0	0	0	0	2,189,475	605,275
28 Highlands	12,485.41	13,581.04	53,940,360	0.9578	51,664,077	0	2,014,738	0	0	957,756	360,229
29 Hillsborough	191,583.48	206,303.22	819,382,751	1.0158	832,328,998	0	0	0	0	20,622,046	5,070,195
30 Holmes	3,332.68	3,471.87	13,789,365	0.9043	12,469,723	37,609	1,825,621	0	224,423	880,127	114,407
31 Indian River	17,767.00	18,917.25	75,134,399	0.9834	73,887,168	0	0	0	0	0	462,832
32 Jackson	7,121.64	7,775.17	30,880,954	0.9144	28,237,544	39,167	2,446,209	0	343,263	1,609,206	196,559
33 Jefferson	1,123.23	1,181.50	4,692,611	0.9413	4,417,155	47,268	618,147	0	0	71,056	98,078
34 Lafayette	1,059.97	1,111.07	4,412,881	0.9270	4,090,741	45,943	597,292	0	46,946	231,254	84,438
35 Lake	40,527.00	43,068.06	171,055,137	0.9810	167,805,089	0	0	0	0	2,546,311	918,296
36 Lee	81,732.77	88,139.49	350,067,138	1.0132	354,688,024	0	0	0	0	0	2,025,597
37 Leon	32,715.90	35,554.22	141,212,118	0.9635	136,057,876	0	0	0	0	2,704,623	1,031,527
38 Levy	6,127.28	6,534.65	25,953,931	0.9543	24,767,836	76,193	2,347,702	0	36,151	868,113	205,674
39 Liberty	1,496.32	1,667.35	6,622,281	0.9236	6,116,339	0	746,949	0	83,629	361,017	87,009
40 Madison	2,688.16	2,799.73	11,119,800	0.9162	10,187,961	175,896	776,394	0	91,828	532,229	134,349
41 Manatee	42,369.15	45,373.39	180,211,308	0.9971	179,688,695	0	0	0	0	0	1,421,295
42 Marion	42,082.56	44,563.03	176,992,769	0.9569	169,364,381	0	0	0	0	3,201,641	993,829
43 Martin	17,741.29	19,465.06	77,310,157	0.9930	76,768,986	0	0	0	0	0	466,652
44 Monroe	7,854.11	8,419.82	33,441,336	1.0149	33,939,612	413,875	0	0	0	0	360,286
45 Nassau	11,165.07	11,871.92	47,152,180	0.9925	46,798,539	0	2,144,817	0	0	0	321,591
46 Okaloosa	29,164.91	31,502.08	125,118,071	0.9542	119,387,663	578,109	0	0	0	841,991	648,439
47 Okeechobee	7,079.21	7,251.18	29,872,171	0.9701	28,978,993	0	523,605	0	155,672	1,230,013	214,948
48 Orange	170,896.57	188,777.71	749,775,982	1.0090	756,523,966	1,155,890	0	0	0	2,679,658	5,235,749
49 Osceola	53,024.93	58,405.61	231,971,897	0.9903	229,721,770	0	0	0	0	4,662,482	1,111,867
50 Palm Beach	167,414.67	180,892.37	718,457,462	1.0364	744,609,314	4,187,522	0	0	0	0	4,951,286
51 Pasco	66,951.10	72,065.74	286,226,382	0.9939	284,480,401	0	0	0	0	8,218,917	1,568,821
52 Pinellas	105,239.33	113,975.57	452,681,330	1.0053	455,080,541	4,213,383	0	0	0	0	3,532,256
53 Polk	93,745.96	99,705.70	396,005,117	0.9804	388,243,417	0	0	0	623,411	13,423,484	2,169,076
54 Putnam	11,496.36	12,161.67	48,302,991	0.9654	46,631,708	0	2,093,558	0	143,819	1,780,211	390,569
55 St. Johns	28,477.71	30,938.80	122,880,870	0.9873	121,320,283	0	0	0	0	0	576,665
56 St. Lucie	41,507.30	44,130.84	175,276,222	0.9879	173,155,380	0	0	0	0	2,646,505	963,115
57 Santa Rosa	25,354.79	26,955.81	107,061,469	0.9349	100,091,767	0	0	0	245,688	3,784,202	445,601
58 Sarasota	42,401.30	46,022.72	182,790,278	1.0007	182,918,231	0	0	0	0	0	1,220,498
59 Seminole	64,566.30	69,215.44	274,905,732	0.9986	274,520,864	982,409	0	0	0	4,986,455	1,359,393
60 Sumter	7,392.44	7,809.97	31,019,170	0.9637	29,893,174	0	1,427,032	0	0	0	207,513
61 Suwannee	5,769.80	6,020.42	23,911,543	0.9313	22,268,820	262,150	1,542,189	0	156,765	1,062,047	173,656
62 Taylor	3,016.98	3,229.98	12,828,641	0.9191	11,790,804	77,603	783,744	0	0	289,811	124,138
63 Union	2,306.58	2,432.24	9,660,225	0.9661	9,332,743	0	785,947	0	170,733	639,799	105,787
64 Volusia	62,907.93	68,484.68	272,003,343	0.9584	260,688,004	2,580,813	0	0	0	1,794,763	1,790,807
65 Wakulla	5,159.92	5,489.34	21,802,231	0.9438	20,576,946	0	485,379	0	141,691	952,728	152,830
66 Walton	6,992.48	7,305.44	29,015,308	0.9307	27,004,547	0	0	0	0	0	187,687
67 Washington	3,568.78	3,779.35	15,010,596	0.9134	13,710,678	0	1,505,466	0	98,784	660,474	121,182
68 Washington Special	472.59	493.87	1,961,523	0.9134	1,791,655	0	0	0	0	0	4,069
69 FAMU Lab School	366.23	379.49	1,507,236	0.9635	1,452,222	0	209,247	90,265	36,623	30,276	74,691
70 FAU Lab School	669.21	689.33	2,737,840	1.0364	2,837,497	0	0	318,163	66,921	0	77,300
71 FAU - St. Lucie	1,574.00	1,645.10	6,533,909	0.9879	6,454,849	0	0	417,708	157,400	100,358	85,091
72 FSU Lab - Broward	667.18	704.46	2,797,932	1.0279	2,875,994	0	0	221,577	66,718	0	77,283
73 FSU Lab - Leon	1,603.56	1,677.57	6,662,872	0.9635	6,419,677	12,166	719,002	395,229	160,356	132,566	85,345
74 UF Lab School	1,150.00	1,197.92	4,757,827	0.9813	4,668,856	11,676	619,699	272,171	115,000	106,341	81,440
75 Virtual School	11,200.00	13,071.52	51,916,679	1.0000	51,916,679	0	0	3,662,848	1,120,000	23,520	0
Total	2,631,386.02	2,833,615.39	11,254,383,593		11,252,437,853	35,774,001	39,191,698	5,377,961	7,040,925	126,204,948	73,587,827

1. Additional Weighted FTE for the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, and Florida Virtual School Additional FTE from the 2007-08 4th FEFP calculation are included in the Weighted FTE.
2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)

2008-09 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	ESE Guaranteed Allocation	Performance Pay Allocation	Supplemental Academic Instruction	Reading Allocation	DJJ Supplemental Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	12,378,180	0	8,553,073	1,166,635	196,931	141,399,157	68,848,356	72,550,801
2 Baker	1,222,852	0	2,100,399	277,726	0	25,462,378	4,315,877	21,146,501
3 Bay	9,139,387	0	8,355,756	1,063,351	166,167	124,373,018	94,859,065	29,513,953
4 Bradford	1,604,211	0	1,224,375	222,543	0	18,561,645	4,580,126	13,981,519
5 Brevard	30,572,000	4,060,190	21,678,436	2,958,579	210,689	375,109,071	206,105,373	169,003,698
6 Broward	95,547,023	776,652	58,077,012	10,459,152	566,409	1,298,681,864	846,223,141	452,458,723
7 Calhoun	869,078	0	540,723	174,564	0	12,134,872	1,845,179	10,289,693
8 Charlotte	7,151,478	0	4,212,688	756,996	43,289	84,872,403	76,387,735	8,484,668
9 Citrus	7,705,421	0	3,906,289	694,793	114,731	78,825,784	57,898,454	20,927,330
10 Clay	13,627,612	0	10,741,062	1,533,113	0	189,456,679	54,316,667	135,140,012
11 Collier	21,675,496	12,344	9,231,017	1,844,451	235,511	223,379,972	201,054,178	22,325,794
12 Columbia	4,238,702	0	4,175,865	470,257	0	52,929,696	14,038,066	38,891,690
13 Miami-Dade	145,165,139	989,686	128,754,917	13,612,644	404,315	1,764,401,699	1,259,946,261	504,455,438
14 DeSoto	2,311,350	0	1,809,003	286,255	366,567	26,871,628	8,884,746	17,986,882
15 Dixie	729,846	109,856	500,850	174,878	0	11,452,987	3,139,040	8,313,947
16 Duval	50,989,201	7,091,628	32,293,843	5,119,544	413,220	652,507,568	316,192,580	336,314,988
17 Escambia	16,221,581	2,155,434	10,695,915	1,609,883	234,269	201,786,218	82,999,139	118,787,079
18 Flagler	4,939,877	0	2,791,448	585,249	0	62,405,568	56,160,623	6,244,945
19 Franklin	532,114	13,146	322,345	137,758	0	5,706,949	5,136,780	570,169
20 Gadsden	2,033,833	0	1,503,021	317,618	0	31,204,410	7,328,513	23,875,897
21 Gilchrist	1,168,870	147,859	650,298	202,337	0	15,905,754	3,678,704	12,227,050
22 Glades	585,699	7,661	352,582	146,299	25,471	7,494,137	3,501,406	3,992,731
23 Gulf	525,324	0	467,310	169,695	0	10,267,837	9,240,114	1,027,723
24 Hamilton	819,921	0	470,941	168,226	47,358	10,557,231	3,759,785	6,797,446
25 Hardee	1,977,248	0	1,253,403	288,419	67,151	26,065,543	8,408,051	17,657,492
26 Hendry	2,826,916	0	1,858,855	373,960	0	38,224,120	12,073,596	26,150,524
27 Hernando	9,104,570	5,785	5,738,918	976,538	0	113,631,777	55,185,062	58,446,715
28 Highlands	4,595,580	0	2,794,508	574,527	0	62,961,415	33,174,450	29,786,965
29 Hillsborough	84,248,976	10,874,601	43,204,947	7,814,586	814,631	1,004,978,980	451,956,314	553,022,666
30 Holmes	1,222,294	0	789,252	211,030	39,163	17,813,649	2,235,828	15,577,821
31 Indian River	6,759,421	0	3,813,774	780,629	0	85,703,824	77,131,424	8,572,400
32 Jackson	2,604,694	0	1,599,735	357,264	52,981	37,486,622	7,535,755	29,950,867
33 Jefferson	777,797	0	334,743	136,349	36,131	6,536,724	2,951,639	3,585,085
34 Lafayette	283,682	0	232,867	133,321	0	5,746,484	1,169,140	4,577,344
35 Lake	13,620,764	36,465	10,172,694	1,651,645	0	196,751,264	110,137,920	86,613,344
36 Lee	39,774,617	4,481,363	18,349,135	3,384,838	289,067	422,992,641	380,697,137	42,295,504
37 Leon	18,390,445	14,319	9,770,367	1,357,214	209,287	169,535,658	83,323,316	86,212,342
38 Levy	2,421,964	4,683	1,456,057	325,085	0	32,509,458	12,094,829	20,414,629
39 Liberty	617,006	0	331,348	152,107	200,338	8,695,742	1,395,035	7,300,707
40 Madison	1,499,623	0	852,756	189,868	132,299	14,573,203	3,750,077	10,823,126
41 Manatee	20,258,928	65,145	9,512,820	1,761,856	299,203	213,007,942	158,809,020	54,198,922
42 Marion	16,940,654	0	14,156,468	1,666,106	258,417	206,581,496	108,053,760	98,527,736
43 Martin	7,416,796	0	4,064,446	807,356	0	89,524,236	80,573,573	8,950,663
44 Monroe	3,220,035	0	1,869,640	410,146	41,106	40,254,700	36,223,750	4,030,950
45 Nassau	3,046,726	0	2,754,295	529,403	48,394	55,643,765	43,055,641	12,588,124
46 Okaloosa	12,618,955	13,192	9,258,303	1,202,611	579,531	145,128,794	92,709,064	52,419,730
47 Okeechobee	3,169,702	0	1,908,571	364,141	323,327	36,868,972	11,404,700	25,464,272
48 Orange	56,710,784	42,835	41,644,387	7,111,554	338,374	871,443,197	537,082,950	334,360,247
49 Osceola	16,103,423	167,105	12,468,811	2,225,873	382,663	266,843,994	129,931,952	136,912,042
50 Palm Beach	71,850,521	118,133	36,522,359	7,001,054	613,464	869,853,653	782,827,782	87,025,871
51 Pasco	30,879,942	27,372	19,668,393	2,733,717	401,349	347,978,912	137,866,492	210,112,420
52 Pinellas	50,989,896	38,388	24,640,297	4,315,901	760,876	543,571,538	385,780,842	157,790,696
53 Polk	39,348,096	65,941	24,961,135	3,696,038	684,590	473,215,188	179,784,639	293,430,549
54 Putnam	3,857,036	0	3,121,721	527,856	0	58,546,478	20,950,130	37,596,348
55 St. Johns	9,341,225	0	6,144,223	1,220,534	334,268	138,937,198	120,109,994	18,827,204
56 St. Lucie	17,109,986	0	9,424,959	1,701,264	139,022	205,140,231	116,103,197	89,037,034
57 Santa Rosa	9,272,157	0	8,569,292	1,023,656	48,925	123,481,288	48,286,062	75,195,226
58 Sarasota	23,723,466	46,843	9,362,464	1,791,807	65,540	219,128,849	197,193,689	21,935,160
59 Seminole	21,175,050	3,633	17,494,004	2,641,350	105,165	323,268,323	166,472,313	156,796,010
60 Sumter	2,890,018	94,762	1,640,165	372,619	0	36,525,283	31,783,673	4,741,610
61 Suwannee	664,947	0	1,420,772	301,909	0	27,853,255	8,958,641	18,894,614
62 Taylor	1,139,934	0	777,072	204,734	0	15,187,840	6,485,547	8,702,293
63 Union	713,088	0	574,027	181,937	26,861	12,530,922	1,230,123	11,300,799
64 Volusia	27,633,169	10,193	18,975,125	2,513,061	334,135	316,320,070	191,573,515	124,746,555
65 Wakulla	1,873,063	5,210	1,091,837	286,218	0	25,565,902	7,827,516	17,738,386
66 Walton	2,188,366	5,442	1,360,684	345,829	44,201	31,136,756	28,022,975	3,113,781
67 Washington	963,976	0	965,129	222,539	0	18,248,228	5,344,930	12,903,298
68 Washington Special	1,297,129	0	156,093	111,999	417,530	3,778,475	0	3,778,475
69 FAMU Lab School	0	0	269,890	108,851	0	2,272,065	0	2,272,065
70 FAU Lab School	78,457	0	212,780	121,699	0	3,712,817	0	3,712,817
71 FAU - St. Lucie	138,008	0	421,870	155,247	0	7,930,531	0	7,930,531
72 FSU Lab - Broward	211,260	33,416	159,148	122,056	0	3,767,452	0	3,767,452
73 FSU Lab - Leon	393,229	0	319,492	154,921	0	8,791,983	0	8,791,983
74 UF Lab School	247,472	0	329,351	138,683	0	6,590,689	0	6,590,689
75 Virtual School	0	553,179	0	576,870	0	57,853,096	0	57,853,096
Total	1,079,945,286	32,072,461	702,182,550	111,511,321	11,112,916	13,476,439,747	8,268,105,891	5,208,333,856

2008-09 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Net State FEFP	Discretionary Lottery & School Recognition ¹	Total Categorical Program Funding	Total State Funding	Required Local Effort Taxes	Potential Discretionary Local Effort	Potential Equalized Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	72,550,801	2,771,716	38,246,481	113,568,998	68,848,356	6,523,303	2,750,790	78,122,449	191,691,447
2 Baker	21,146,501	443,021	6,753,293	28,342,815	4,315,877	421,185	211,438	4,948,500	33,291,315
3 Bay	29,513,953	2,093,965	33,956,876	65,564,794	94,859,065	9,188,838	2,527,853	106,575,756	172,140,550
4 Bradford	13,981,519	145,211	4,637,001	18,763,731	4,580,126	444,534	223,160	5,247,820	24,011,551
5 Brevard	169,003,698	8,099,862	97,578,530	274,682,090	206,105,373	19,636,594	7,334,150	233,076,117	507,758,207
6 Broward	452,458,723	21,455,819	342,166,627	816,081,169	846,223,141	83,964,759	25,290,590	955,478,490	1,771,559,659
7 Calhoun	10,289,693	211,821	2,924,643	13,426,157	1,845,179	180,921	90,824	2,116,924	15,543,081
8 Charlotte	8,484,668	1,699,053	23,334,577	33,518,298	76,387,735	9,460,605	1,728,745	87,577,085	121,095,383
9 Citrus	20,927,330	1,421,449	22,137,711	44,486,490	57,898,454	5,567,374	1,587,484	65,053,312	109,539,802
10 Clay	135,140,012	2,920,441	50,695,251	188,755,704	54,316,667	5,241,174	2,631,112	62,188,953	250,944,657
11 Collier	22,325,794	3,363,089	58,983,362	84,672,245	201,054,178	38,406,207	4,164,528	243,624,913	328,297,158
12 Columbia	38,891,690	778,105	13,791,261	53,461,056	14,038,006	1,338,745	672,061	16,048,812	69,509,868
13 Miami-Dade	504,455,438	24,556,361	430,947,553	959,959,352	1,259,946,261	121,930,283	34,032,750	1,415,909,294	2,375,868,646
14 DeSoto	17,986,882	259,219	6,349,663	24,595,764	8,884,746	880,869	442,203	10,207,818	34,803,582
15 Dixie	8,313,947	170,753	2,989,826	11,474,526	3,139,040	309,860	155,552	3,604,452	15,078,978
16 Duval	336,314,988	9,612,199	170,059,218	515,986,405	316,192,580	30,802,798	12,432,455	359,427,833	875,414,238
17 Escambia	118,787,079	2,971,580	56,245,387	178,004,046	82,999,139	7,819,442	3,925,423	94,744,004	272,748,050
18 Flagler	6,244,945	952,973	19,195,309	26,393,227	56,160,623	5,653,525	1,305,533	63,119,681	89,512,908
19 Franklin	570,169	64,227	1,503,849	2,138,245	5,136,780	1,724,961	117,768	6,979,509	9,117,754
20 Gadsden	23,875,897	310,042	8,934,278	33,120,217	7,328,513	715,889	359,382	8,403,784	41,524,001
21 Gilchrist	12,227,050	345,968	3,964,711	16,537,729	3,678,704	348,487	174,943	4,202,134	20,739,863
22 Glades	3,992,731	52,414	1,735,211	5,780,356	3,501,066	345,629	134,643	3,981,678	9,762,034
23 Gulf	1,027,723	212,852	2,677,205	3,917,780	9,240,114	1,244,679	202,448	10,687,241	14,605,021
24 Hamilton	6,797,446	105,015	2,607,948	9,510,409	3,759,785	359,381	180,412	4,299,578	13,809,987
25 Hardee	17,657,492	380,208	6,988,402	25,026,102	8,408,051	792,882	398,033	9,598,966	34,625,068
26 Hendry	26,150,524	470,455	9,941,652	36,562,631	12,073,596	1,161,640	583,153	13,818,389	50,381,020
27 Hernando	58,446,715	1,679,065	32,461,716	92,587,496	55,185,062	5,403,492	2,311,132	62,899,686	155,487,182
28 Highlands	29,786,965	945,906	17,344,377	48,077,248	33,174,450	3,151,636	1,246,732	37,572,818	85,650,066
29 Hillsborough	553,022,666	15,832,062	264,739,094	833,593,822	451,956,314	42,434,812	19,172,355	513,563,481	1,347,157,303
30 Holmes	15,577,821	231,752	4,264,786	20,074,359	2,235,828	216,792	108,831	2,561,451	22,635,810
31 Indian River	8,572,400	1,514,729	24,440,754	34,527,883	77,131,424	8,710,079	1,783,992	87,625,495	122,153,378
32 Jackson	29,950,867	393,969	9,833,921	40,178,757	7,535,755	734,836	368,893	8,639,484	48,818,241
33 Jefferson	3,585,085	64,008	1,603,505	5,252,598	2,951,639	298,642	112,141	3,362,422	8,615,020
34 Lafayette	4,577,344	85,224	1,346,885	6,009,453	1,169,140	117,623	59,047	1,345,810	7,355,263
35 Lake	86,613,344	3,264,642	55,635,899	145,513,885	110,137,920	10,792,736	4,052,694	124,983,350	270,497,235
36 Lee	42,295,504	6,821,371	118,876,965	167,993,840	380,697,137	41,916,245	8,164,409	430,777,791	598,771,631
37 Leon	86,212,342	2,639,581	42,906,222	131,758,145	83,323,316	8,063,547	3,270,756	94,657,619	226,415,764
38 Levy	20,414,629	357,950	8,782,531	29,555,110	12,094,829	1,148,594	576,603	13,820,026	43,375,136
39 Liberty	7,300,707	80,882	1,867,877	9,249,466	1,395,035	131,478	66,003	1,592,516	10,841,982
40 Madison	10,823,126	112,151	3,490,636	14,425,913	3,750,077	352,565	176,991	4,279,633	18,705,546
41 Manatee	54,198,922	2,985,351	56,674,478	113,858,751	158,809,020	15,845,901	4,231,937	178,886,858	292,745,609
42 Marion	98,527,736	3,234,767	58,133,719	159,896,222	108,053,760	10,649,272	4,212,664	122,915,696	282,811,918
43 Martin	8,950,663	2,201,771	25,226,342	36,378,776	80,573,573	10,241,358	1,768,588	92,583,519	128,962,295
44 Monroe	4,030,950	807,695	10,663,342	15,501,987	36,223,750	12,940,766	779,564	49,944,080	65,446,067
45 Nassau	12,588,124	1,052,437	15,525,393	29,165,954	43,055,641	4,091,149	1,117,261	48,264,051	77,430,005
46 Okaloosa	52,419,730	3,162,310	38,597,270	94,179,310	92,709,064	8,757,419	2,919,140	104,385,623	198,564,933
47 Okeechobee	25,464,272	556,982	9,498,982	35,520,236	11,404,700	1,100,047	552,232	13,056,979	48,577,215
48 Orange	334,360,247	14,421,936	237,738,020	586,520,203	537,082,950	53,568,458	17,103,182	607,754,590	1,194,274,793
49 Osceola	136,912,042	3,628,575	72,897,657	213,438,274	129,931,952	12,790,297	5,290,765	148,013,014	361,451,288
50 Palm Beach	87,025,871	15,907,866	230,119,394	333,053,131	782,827,782	79,593,351	16,781,731	879,202,864	1,212,255,995
51 Pasco	210,112,420	5,674,353	94,622,924	310,409,697	137,866,492	13,817,169	6,686,622	158,370,283	468,779,980
52 Pinellas	157,790,696	8,901,686	145,020,299	311,712,681	385,780,842	37,145,951	10,517,227	433,444,020	745,156,701
53 Polk	293,430,549	7,048,937	130,686,455	431,165,941	179,784,639	17,432,389	8,751,199	205,968,227	637,134,168
54 Putnam	37,596,348	679,034	16,097,304	54,372,686	20,950,130	2,003,681	1,005,864	23,959,675	78,332,361
55 St. Johns	18,827,204	2,624,985	40,231,480	61,683,669	120,109,994	11,703,146	2,843,535	134,656,675	196,340,344
56 St. Lucie	89,037,034	2,562,817	59,289,448	150,889,299	116,103,197	11,015,316	4,158,392	131,276,905	282,166,204
57 Santa Rosa	75,195,226	2,505,688	33,851,590	111,552,504	48,286,062	4,561,164	2,289,741	55,136,967	166,689,471
58 Sarasota	21,935,160	4,075,402	57,795,336	83,805,898	197,193,689	26,419,816	4,244,147	227,857,652	311,663,550
59 Seminole	156,796,010	6,181,785	86,629,089	249,606,884	166,472,313	16,265,099	6,466,847	189,204,259	438,811,143
60 Sumter	4,741,610	547,222	9,642,454	14,931,286	31,783,673	3,024,125	740,850	35,548,648	50,479,934
61 Suwannee	18,894,614	411,353	7,808,648	27,114,615	8,958,641	837,036	420,199	10,215,876	37,330,491
62 Taylor	8,702,293	289,581	4,058,252	13,050,126	6,485,547	703,201	302,179	7,490,927	20,541,053
63 Union	11,300,799	167,446	3,132,093	14,600,338	1,230,123	119,392	59,936	1,409,451	16,009,789
64 Volusia	124,746,555	5,391,022	83,508,191	213,645,768	191,573,515	18,910,527	6,303,509	216,787,551	430,433,319
65 Wakulla	17,738,386	594,844	7,855,862	26,189,092	7,827,516	745,620	374,307	8,947,443	35,136,535
66 Walton	3,113,781	558,793	9,409,721	13,082,295	28,022,975	7,831,337	691,925	36,546,237	49,628,532
67 Washington	12,903,298	251,055	4,943,449	18,097,802	5,344,930	514,154	258,109	6,117,193	24,214,995
68 Washington Special	3,778,475	17,105	52,398	3,847,978	0	0	0	0	3,847,978
69 FAMU Lab School	2,272,065	13,865	401,191	2,687,121	0	0	0	0	2,687,121
70 FAU Lab School	3,712,817	83,522	821,424	4,617,763	0	0	0	0	4,617,763
71 FAU St. Lucie	7,930,531	61,625	2,242,979	10,235,135	0	0	0	0	10,235,135
72 FSU Lab - Broward	3,767,452	78,967	873,952	4,720,371	0	0	0	0	4,720,371
73 FSU Lab - Leon	8,791,983	196,969	1,733,818	10,722,770	0	0	0	0	10,722,770
74 UF Lab	6,590,689	141,665	1,274,236	8,006,590	0	0	0	0	8,006,590
75 Virtual School	57,853,096	495,655	12,468,002	70,816,753	0	0	0	0	70,816,753

State 5,208,333,856 217,406,176 3,576,466,185 9,002,206,217 8,268,105,891 860,564,782 255,999,664 9,384,670,337 18,386,876,554

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

2008-09 FEFP Second Calculation
 Categorical Program Funding

District	Instructional	Student	Teachers	Class Size	Total
	Materials	Transportation ¹	Lead Program Allocation	Reduction Allocation	Categorical Program Funding
	-1-	-2-	-3-	-4-	-5-
1 Alachua	2,745,199	6,769,553	386,656	28,345,073	38,246,481
2 Baker	470,109	1,214,896	67,694	5,000,594	6,753,293
3 Bay	2,529,035	5,112,876	354,628	25,960,337	33,956,876
4 Bradford	336,549	791,970	46,646	3,461,836	4,637,001
5 Brevard	7,197,497	12,412,041	1,026,871	76,942,121	97,578,530
6 Broward	24,675,432	34,626,495	3,546,693	279,318,007	342,166,627
7 Calhoun	213,382	511,553	30,382	2,169,326	2,924,643
8 Charlotte	1,706,956	3,647,426	243,377	17,736,818	23,334,577
9 Citrus	1,533,868	4,345,349	222,852	16,035,642	22,137,711
10 Clay	3,674,787	7,781,700	514,001	38,724,763	50,695,251
11 Collier	4,035,166	7,209,107	584,501	47,154,588	58,983,362
12 Columbia	1,004,338	2,352,570	141,979	10,292,374	13,791,261
13 Miami-Dade	32,826,627	28,816,164	4,789,615	364,515,147	430,947,553
14 DeSoto	502,907	901,327	70,645	4,874,784	6,349,663
15 Dixie	213,106	562,419	30,007	2,184,294	2,989,826
16 Duval	11,957,885	20,439,572	1,745,798	135,915,963	170,059,218
17 Escambia	3,944,721	10,870,245	572,424	40,857,997	56,245,387
18 Flagler	1,391,842	4,364,478	182,368	13,256,621	19,195,309
19 Franklin	113,745	209,886	16,492	1,163,726	1,503,849
20 Gadsden	573,885	2,150,599	83,276	6,126,518	8,934,278
21 Gilchrist	294,643	704,761	39,174	2,926,133	3,964,711
22 Glades	128,200	214,572	18,855	1,373,584	1,735,211
23 Gulf	202,701	446,000	28,337	2,000,167	2,677,205
24 Hamilton	187,347	438,057	26,734	1,955,810	2,607,948
25 Hardee	517,176	1,164,454	72,296	5,234,476	6,988,402
26 Hendry	692,237	1,527,368	100,758	7,621,289	9,941,652
27 Hernando	2,319,892	5,910,243	323,619	23,907,962	32,461,716
28 Highlands	1,283,936	2,819,080	175,149	13,066,212	17,344,377
29 Hillsborough	18,411,034	35,522,525	2,687,596	208,117,939	264,739,094
30 Holmes	332,584	774,735	46,752	3,110,715	4,264,786
31 Indian River	1,798,157	3,882,162	249,241	18,511,194	24,440,754
32 Jackson	700,998	1,931,121	99,905	7,101,897	9,833,921
33 Jefferson	109,014	380,008	15,757	1,098,726	1,603,505
34 Lafayette	103,471	185,434	14,870	1,043,110	1,346,885
35 Lake	4,153,663	8,523,020	568,526	42,390,690	55,635,899
36 Lee	8,486,525	19,863,804	1,146,574	89,380,062	118,876,965
37 Leon	3,271,354	5,313,998	458,949	33,861,921	42,906,222
38 Levy	592,005	1,943,327	85,955	6,161,244	8,782,531
39 Liberty	155,019	341,719	20,991	1,350,148	1,867,877
40 Madison	271,228	737,260	37,710	2,444,438	3,490,636
41 Manatee	4,226,754	6,667,696	594,368	45,185,660	56,674,478
42 Marion	4,071,258	11,157,361	590,348	42,314,752	58,133,719
43 Martin	1,786,742	4,122,379	248,881	19,068,340	25,226,342
44 Monroe	764,631	1,337,886	110,180	8,450,645	10,663,342
45 Nassau	1,080,185	2,613,302	156,627	11,675,279	15,525,393
46 Okaloosa	2,887,430	6,083,036	409,135	29,217,669	38,597,270
47 Okeechobee	691,323	1,697,662	99,309	7,010,688	9,498,982
48 Orange	16,524,509	29,062,937	2,397,393	189,753,181	237,738,020
49 Osceola	5,479,644	9,373,155	743,851	57,301,007	72,897,657
50 Palm Beach	16,079,432	26,161,939	2,348,548	185,529,475	230,119,394
51 Pasco	6,797,977	15,678,482	939,212	71,207,253	94,622,924
52 Pinellas	10,347,243	20,437,606	1,476,332	112,759,118	145,020,299
53 Polk	9,233,963	22,632,079	1,315,099	97,505,314	130,686,455
54 Putnam	1,131,396	2,950,072	161,275	11,854,561	16,097,304
55 St. Johns	2,915,076	7,094,888	399,495	29,822,021	40,231,480
56 St. Lucie	4,453,963	10,720,633	582,278	43,532,574	59,289,448
57 Santa Rosa	2,680,275	5,770,706	355,685	25,044,924	33,851,590
58 Sarasota	4,177,232	7,501,850	594,819	45,521,435	57,795,336
59 Seminole	6,168,663	11,726,114	905,757	67,828,555	86,629,089
60 Sumter	733,946	1,256,446	103,704	7,548,358	9,642,454
61 Suwannee	564,073	1,524,175	80,941	5,639,459	7,808,648
62 Taylor	305,200	713,060	42,323	2,997,669	4,058,252
63 Union	238,625	522,982	32,357	2,338,129	3,132,093
64 Volusia	6,224,826	11,692,121	882,493	64,708,751	83,508,191
65 Wakulla	502,229	2,027,707	72,385	5,253,541	7,855,862
66 Walton	720,988	1,783,979	98,093	6,806,661	9,409,721
67 Washington	376,716	1,054,735	50,064	3,461,934	4,943,449
68 Washington Special	45,768	0	6,630	0	52,398
69 FAMU Lab School	35,372	0	5,138	360,681	401,191
70 FAU Lab School	93,693	0	9,388	718,343	821,424
71 FAU St. Lucie	561,288	0	22,081	1,659,610	2,242,979
72 FSU Lab - Broward	78,747	0	9,359	785,846	873,952
73 FSU Lab - Leon	154,559	0	22,495	1,556,764	1,733,818
74 UF Lab	126,307	0	16,133	1,131,796	1,274,236
75 Virtual School	1,633,187	0	0	10,834,815	12,468,002

State 259,551,440 471,078,862 36,756,829 2,809,079,054 3,576,466,185

1. Based on the 2007-08 Student Transportation Third Calculation student ridership.



Florida Department of Education
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