

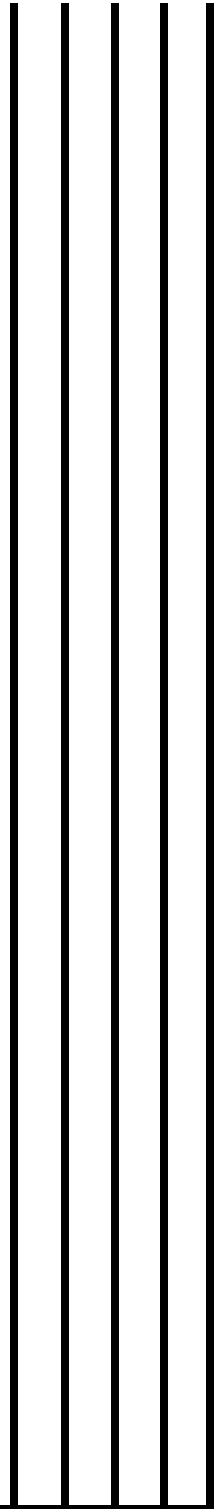
**2023-24**

**FUNDING FOR FLORIDA SCHOOL**

**DISTRICTS**



FLORIDA DEPARTMENT OF  
**EDUCATION**  
fldoe.org



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## OVERVIEW OF SCHOOL DISTRICT FUNDING

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

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

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

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As will be noted, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation (BSA) and by a comparable wage factor (CWF) to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Educational Enrichment Allocation and the Exceptional Student Education (ESE) Guaranteed Allocation, which are explained on page 20.

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

- (1) Florida Tax Credit Scholarship Program – These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students in families with limited financial resources and students in foster care. These funds may be used for tuition and fees at an eligible private school or for transportation to a public school that is different than the school to which the student was assigned. In accordance with section (s.) 1002.395, Florida Statutes (F.S.), \$1,091,957,093 in tax credits for participating corporations is authorized for 2023-24.

Effective 2023-24, there are no longer financial eligibility restrictions to be eligible for a Florida Tax Credit Scholarship; however, priority for scholarships goes to students who are on the direct certification list or whose household income level does not exceed 400 percent of the federal poverty level, and students currently placed in foster care or in out-of-home as defined in s. 39.01, F.S. A student who initially receives a scholarship based on eligibility under this paragraph remains eligible to participate until he or she graduates high school or attains the age of 21 years. Scholarship amounts are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for the categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S. The greater amount of \$750 or the district's transportation expenditure per student is available for students using the public school transportation option to attend a Florida public school that is different from the school to which they were assigned.

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

A tax credit on scholarship contributions is limited to a single payment of \$105 per motor vehicle purchased at the time registration is available under s. 212.1832(1), F.S. The revenue generated from these contributions to eligible nonprofit scholarship funding organizations is used to fund the Hope Scholarship. Scholarship amounts are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S. Up to \$750 is available for transportation for students who transfer to a public school located outside of their district of residence.

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

The Family Empowerment Scholarship Program for Educational Options (FES EO) provides scholarship funds to students in the state of Florida, which may be used for tuition and fees at an eligible private school, for transportation to a public school that is different than the school to which the student was assigned or for certain home education costs. A student is eligible to receive an FES EO scholarship if the student is a resident of Florida and is eligible to enroll in kindergarten through grade 12 in a public school in Florida.

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

Scholarship amounts for students receiving FES EO scholarships are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in basic programs 101, 102 or 103, plus a per FTE share for the categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S. The greater amount of \$750 or the district's transportation expenditure per student is available for transportation for an FES EO student enrolled in a Florida public school that is different from the school to which the student was assigned if the school district does not provide the student with transportation to the school.

Scholarship amounts for students receiving FES UA scholarships reported in FEFP programs 111, 112 or 113 are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic ESE program, plus a per FTE share for the categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S., including the ESE Guaranteed Allocation, except that the ESE Guaranteed Allocation is allocated on each school district's average allocation funds per basic ESE student. For students receiving FES UA scholarships reported in FEFP programs 254 or 255, the calculated scholarship is based on 100 percent of the funds per unweighted FTE in the FEFP for those programs, plus a per unweighted FTE share of the categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S.

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

**Sources of Funds for School Districts** – The following paragraphs provide background information regarding financial support for kindergarten through grade 12 education in Florida. School districts in 2021-22 received 32.92 percent of their financial support from state sources, 49.07 percent from local sources (including the Required Local Effort portion of the FEFP) and 18.01 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 2023-24 FEFP total \$11,730,861,480. Included in this total is \$10,273,098,403 from the General Revenue Fund, \$1,102,689,175 from the Educational Enhancement Trust Fund and \$355,073,902 from the State School Trust Fund. Although taxes from several sources are deposited in the General Revenue Fund, the predominant tax source is the 6 percent sales tax on goods and services. In addition to these funds, \$2,784,578,812 is provided in the class size reduction allocation for operations, which consists of \$2,594,641,358 from the General Revenue Fund, \$103,776,356 from the Educational Enhancement Trust Fund and \$86,161,098 from the State School Trust Fund.

The Florida Legislature established the Education Enhancement Trust Fund (EETF), which includes the net proceeds of the Florida Lottery and the tax proceeds on slot machines in Broward and Miami-Dade counties. For 2023-24, lottery proceeds were used to fund \$113,299,755 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$148,311,351 for school district workforce education, as defined in s. 1004.02(25), F.S.

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

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

Minor state funding sources include the sales tax distribution, which is collected by the Florida Department of Revenue and divided equally among Florida counties, in accordance with Article VII, s. 7 of the Florida Constitution. The allocation of these funds is to the counties, which may share the funds with school districts. Other funding sources are tax receipts from state forests, provided to certain school boards in accordance with s. 589.08, F.S., and proceeds from mobile home licenses, which are deposited into the License Tax Collection Trust Fund and distributed to local governments pursuant to s. 320.081, F.S.

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

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes. The Florida Legislature set the amount of \$9,891,348,974 as adjusted required local effort for 2023-24. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue. This certification occurs no later than two working days prior to July 19. No later than July 19, the Florida Commissioner of Education (commissioner) certifies each district's required local effort millage rate. These rates are primarily determined by dividing the dollar amount of required local effort by 96 percent of the aggregated taxable value for school purposes of all districts. Certifications vary

due to the use of assessment ratios designed to equalize the effect on the FEFP of differing levels of property appraisal in the counties. Millage rates are also adjusted because required local effort may not exceed 90 percent of a district's total FEFP entitlement.

Based on the 2023 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 13, 2023. The state average millage was set at 3.189, and certifications for the 67 school districts varied from 3.244 (Osceola) to 1.086 (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of seven districts. The districts and their adjusted millage rates were Collier (2.039), Franklin (2.004), Gulf (3.188), Monroe (1.086), Sarasota (2.924), Sumter (2.759) and Walton (1.611).

In accordance with s. 1011.62(4)(e), F.S., the Florida Department of Education (department) is required to calculate the Prior Period Funding Adjustment Millage (PPFAM), which is levied by a school district if, in a prior year, the full amount of required local effort funds were not collected due to changes in property values, or if a prior year's final taxable value has not been certified for the current year's tax levy. The commissioner calculates the amount of the unrealized required local effort funds from the prior period and the millage required to generate that amount. This levy is in addition to the required local effort millage certified by the commissioner and does not affect the calculation of the current year's required local effort. The funds generated by this levy are not included in the district's FEFP allocation.

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

- (1) Current operation – The Florida Legislature set the maximum discretionary current operating millage for the 2023-24 fiscal year at 0.748 mills, pursuant to s. 1011.71(1), F.S. If the revenue from 1.5 mills is insufficient to meet the payments due under a lease-purchase agreement entered into before June 30, 2009, by a district school board or to meet other critical district fixed capital outlay needs, the board may levy an additional 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the discretionary mills for operations, pursuant to s. 1011.71(3), F.S.
- (2) Capital outlay and maintenance – School boards may levy up to 1.5 mills as prescribed in s. 1011.71(2), F.S.

Pursuant to s. 1013.62(2), F.S., charter schools shall receive capital outlay funding from state funds appropriated through the General Appropriations Act (GAA) and revenue shared by school districts from the 1.5 discretionary millage levy authorized in s. 1011.71(2), F.S.

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

- **The educational plant** – Costs of construction, renovation, remodeling, maintenance and repair of the educational plant. This also includes the maintenance, renovation and repair of leased facilities to correct deficiencies.
- **Expenditures that are directly related to the delivery of student instruction** – Purchase, lease or lease-purchase of equipment, educational plants and construction materials directly related to the delivery of student instruction.
- **Conversion of space** – Rental or lease of existing buildings or space within existing buildings, originally constructed or used for purposes other than education, for conversion to use as educational facilities.

- **A new school’s library media center collection** – Opening day collection for the library media center of a new school.
- **School buses** – Purchase, lease-purchase or lease of school buses or the payment to a private entity to offset the cost of school buses.
- **Servicing of payments related to lease-purchase agreements** – Servicing of payments related to lease-purchase agreements issued for any purpose under authority of prior enactments of this law. Costs associated with the lease-purchase of equipment, educational plants and school buses may include the issuance of certificates of participation and the servicing of payments related to such certificates. Only three-fourths of the proceeds from this millage can be obligated to lease-purchase agreements, unless the lease-purchase agreements were entered into before June 30, 2009.
- **Equipment, computers, enterprise resource software** – Purchase or lease of new and replacement equipment: enterprise resource software applications that are classified as capital assets in accordance with definitions of the Governmental Accounting Standards Board, have a useful life of at least five years and are used to support district-wide administration or state-mandated reporting requirements; computer hardware, including electronic hardware and other hardware devices necessary for gaining access to or enhancing the use of electronic content and resources.
- Salaries and benefits for employees whose job duties support activities funded by the 1.5 mill capital outlay levy.

In addition, s. 1011.71(5), F.S., authorizes school boards to expend up to \$175 per unweighted FTE student from revenue generated by the 1.5 mill capital outlay millage levy for:

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

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

Pursuant to s. 1011.71(3), F.S., if revenue from the 1.5 mill levy is insufficient to make payments due under a lease-purchase agreement entered into prior to June 30, 2009, or to meet other critical district capital outlay needs, a district school board may levy up to 0.25 mills for fixed capital outlay in lieu of levying an equivalent amount of the 0.748 discretionary operating millage for operations authorized in s. 1011.71(1), F.S.

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

Sections 1011.71(9) and 1011.73(2), F.S., provide for an additional levy, not to exceed four years, for traditional and charter school operational purposes to be authorized by the electorate through a local referendum or in conjunction with a general election. This voted levy and the levies established by the school board must not exceed 10 mills in total. This levy is distinguished from the constitutional authority for voted millage noted in the previous paragraph because it is for operations only, may be approved for up to four years instead of two years, and is included in the 10-mill limit established by the state constitution. Funds generated by this levy must be shared with charter schools based on each charter school's proportionate share of a district's total unweighted FTE and used in a manner consistent with s. 1011.71(9), F.S.

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

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

### SCHEDULE OF MILLAGES

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

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



and providing for technology implementation, including hardware and software, for the various sites within the school district.

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

The governing authority in each county is authorized under s. 212.055(2), F.S., to levy a discretionary sales surtax of 0.5 percent or 1.0 percent, if approval is obtained by referendum. If the governing bodies of the municipalities representing a majority of the county's population adopt uniform resolutions establishing the rate of the surtax and calling for a referendum on the surtax, the levy of the surtax shall be placed on the ballot and shall take effect if approved by a majority of the electors of the county voting in the referendum on the surtax. The surtax may not be levied for more than 15 years. The proceeds of the surtax authorized by this subsection and any accrued interest shall be expended by the school district to finance, plan and construct infrastructure.

Developmental research schools (lab schools) at state universities are classified for funding as special school districts, as is the Florida Virtual School (FLVS). Because these special districts have no taxing authority, the state provides the same dollar amount per student for the 0.748 discretionary operating millage revenues as is generated for district students by the tax base of the district where the school is located. For 2023-24, the contribution for the discretionary operating millage is \$43,277,045 (2023-24 FEFP Second Calculation). There is no required local effort for special school districts; therefore, special districts are funded entirely with state funds.

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

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

Federal funding also supports the Every Student Succeeds Act program, which establishes accountability measures for public schools to ensure that students in all schools are reaching proficiency in reading and mathematics (replaced the No Child Left Behind program effective beginning with the 2017-18 school year); Individuals with Disabilities Education Act programs, which support education services for students with physical and mental challenges; Workforce Investment Act entitlement programs (for details regarding Workforce Development Education programs, see page 29) and Carl D. Perkins Career and Technical Education Act programs, which improve the quality of career and technical education in Florida.

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

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

summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and \$30 million to cover schools' increased costs for cleaning and sanitation due to COVID-19.

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

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

**LEGAL AUTHORIZATION** Part II of chapter 1011, F.S.; chapter 2023-239, Laws of Florida (L.O.F.) (2023-24 General Appropriations Act)

**2023-24 FEFP APPROPRIATION** \$11,730,861,480

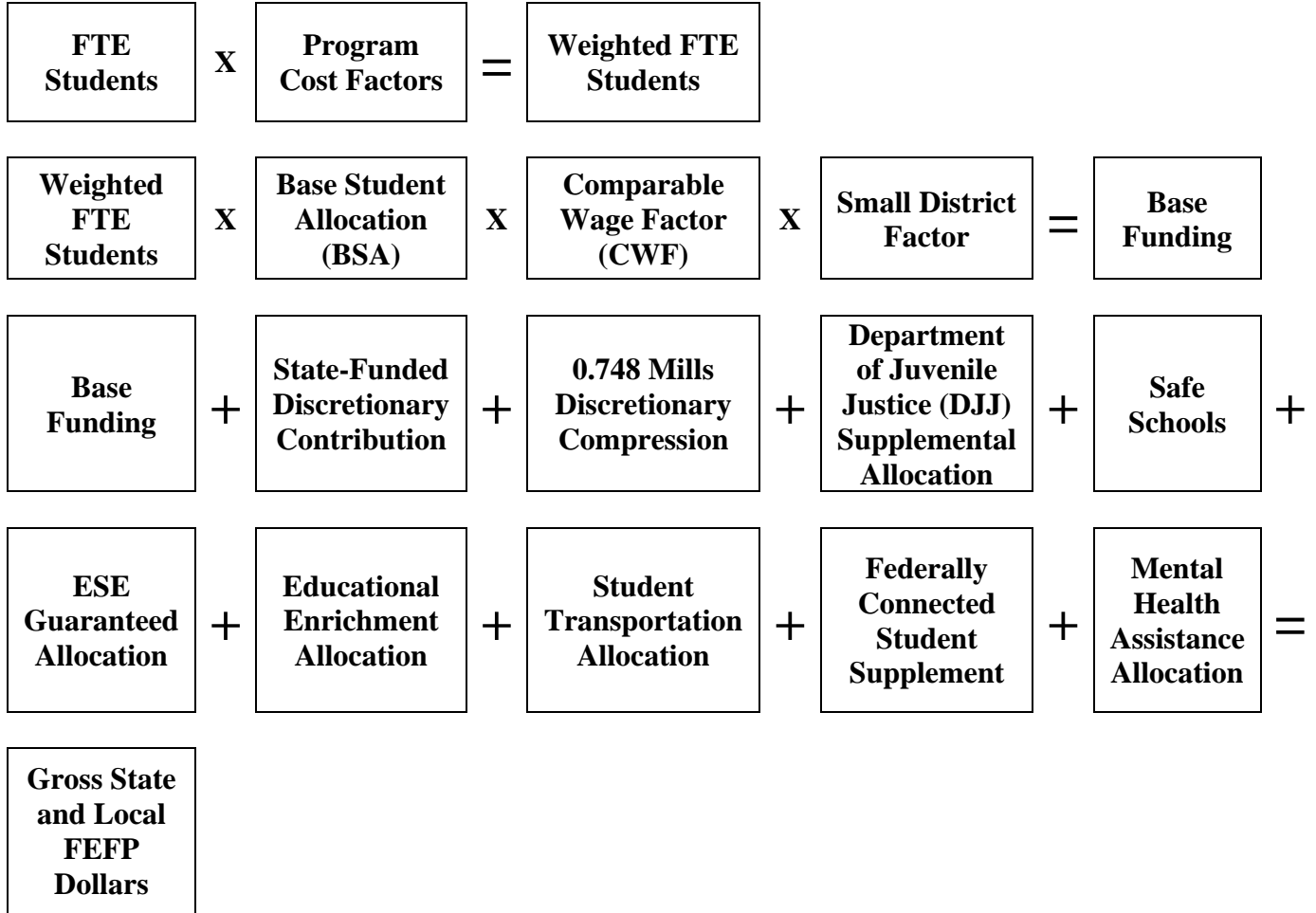
### **REQUIREMENTS FOR PARTICIPATION**

Each district participating in the state appropriations for the FEFP must provide evidence of its effort to maintain an adequate school program throughout the district and must meet, at a minimum, the requirements cited below:

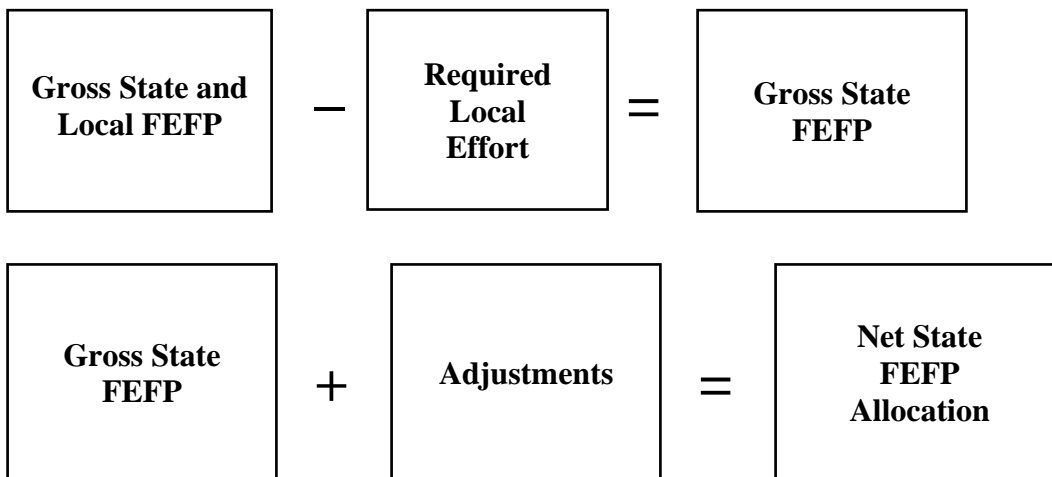
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code (F.A.C.).
- (2) Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the Florida State Board of Education may prescribe procedures for altering this requirement.
- (3) Provide written contracts for all instructional personnel.
- (4) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board, in accordance with Florida Statutes and the F.A.C.
- (5) Observe all requirements of the Florida State Board of Education relating to the preparation, adoption and execution of budgets for the district school system.
- (6) Levy the required local effort millage rate on the taxable value for school purposes of the district (see page 21 for a description of Required Local Effort).
- (7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.

**DISTRIBUTING STATE DOLLARS**

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

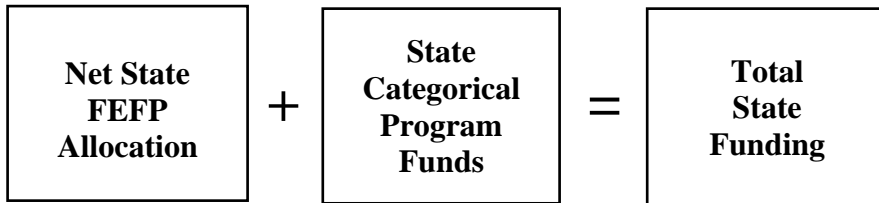


The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP dollars calculated in the previous table in the following manner:



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

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



State funded categorical program funds, which include Class Size Reduction funds and the State-Funded Discretionary Supplement are added to the Net State FEFP Allocation to obtain the Total State Funding.

The following sections describe each component of the funding formula, and the last section of this document presents the 2023-24 FEFP Second Calculation Funding Summary as an example of the FEFP calculation.

### **FTE Students**

An FTE student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent. The time equivalent for a school year is listed below by grade group.

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

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

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

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

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

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

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

Section 1011.62(1)(i)2., F.S., provides for add-on FTE credit for dual enrollment students who earn a grade of “A” or better in a general education core course taught in the previous year. For details, please see “Bonus FTE Programs” on page 15.

Section 1007.271(21)(n), F.S., requires school districts to pay public postsecondary institutions the standard tuition rate per credit hour when dual enrollment course instruction takes place on a postsecondary institution’s campus and the course is taken during the fall or spring term. Postsecondary institutions may receive an amount of funding equivalent to the standard tuition rate per credit hour for each dual enrollment course taken by a student during the summer term, subject to annual appropriation. When dual enrollment course instruction is provided at a high school site by postsecondary institution faculty, school districts must reimburse postsecondary institutions the proportion of salary and benefits used to provide the instruction.

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

Students in kindergarten through grade 12 who are enrolled for more than six semesters in practical arts courses or exploratory courses, designed to expose them to a broad range of occupations to guide their academic and occupational plans, as defined in s. 1003.01(2)(a), F.S., shall not be counted as FTE students for such instruction. Students in grades 6-8 who are enrolled in career education courses shall be counted as Basic Grades 6-8. Only students in grades 9-12 who are enrolled in career education courses are reported in Program 300, Career Education.

Rule 6A-1.0451(4), F.A.C., provides that, during the year, at least four FTE student membership surveys be conducted under the administrative direction of, and on the schedule provided by, the commissioner. In addition to the four surveys, Survey 5 collects end-of-year student academic data. Section 1011.62(1)(a), F.S., specifies that the number of FTE student membership surveys shall not exceed nine in a fiscal year. The commissioner has established four FTE student enrollment surveys for the 2023-24 school year and these surveys are scheduled for July 10-14, 2023; October 9-13, 2023; February 5-9, 2024; and June 10-14, 2024.

The commissioner has the authority to establish for any school district or school an alternate period for an FTE student membership survey within eight weeks subsequent to the regular statewide survey period. Evidence must be submitted by the school district indicating that an abnormal fluctuation in student membership may occur at the time of the statewide survey period to warrant an alternate survey period. The commissioner must limit consideration of “abnormal fluctuation” to changes of more than 25 percent in any school or 5 percent in any district between the FTE student membership at the time of the regular statewide survey and the alternate survey period. The “abnormal fluctuation” must be caused by factors such as major student boycotts; civil disturbances; in- or out-migration in agricultural, industrial or federal installations or contractors; or providential causes beyond the control of the district school board. Consistent with rule 6A-1.0451, F.A.C., district school boards are required

to request alternate FTE surveys for DJJ programs experiencing fluctuations in student enrollment. Any request for an alternate survey period must be made prior to the original survey period.

Classification for special program FTE requires: (1) proper qualification of students, (2) proper qualification of teachers and (3) appropriate subject matter in accordance with the F.A.C.

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

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

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

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

1. If a student identifier is reported by more than one school district, then all reported FTE is gathered, recalibrated and funded.
2. If a student identifier is reported by only one school district, and there is no student record with similar demographics, then the FTE is recalibrated and funded only to the reporting school district.
3. If a student identifier is reported by only one school district, and there is a student record with similar or matching demographics reported by another school district, and at least one of the school districts reported less than 0.2 FTE, then all reported FTE is gathered, recalibrated and funded.
4. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and the student identifiers do not have entry codes during survey week, then the FTE will be recalibrated and funded separately.
5. If a student identifier is reported by only one school district and there is a student record with similar or matching demographics reported by another school district, none of the school districts reported less than 0.2 FTE, and at least one of the student identifiers has an entry code during survey week, then all reported FTE is gathered, recalibrated and funded.

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

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

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

Multiplying the FTE students for a program by its cost factor produces “weighted FTE.” This calculation weights the FTE to reflect the relative costs of the programs, as represented by the program cost factors. Program cost factors established for use in 20232-24 are as follows:

	<b><u>2023-24</u></b> <b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> – Kindergarten and Grades 1, 2 and 3	1.122
<b>102</b> – Grades 4, 5, 6, 7 and 8	1.000
<b>103</b> – Grades 9, 10, 11 and 12	0.988
(2) Programs for Exceptional Student Education	
<b>111</b> – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.122
<b>112</b> – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
<b>113</b> – Grades 9, 10, 11 and 12 with ESE Services	0.988
<b>254</b> – Support Level 4	3.706
<b>255</b> – Support Level 5	5.707
(3) <b>130</b> – English for Speakers of Other Languages	1.208
(4) <b>300</b> – Programs for Grades 9-12 Career Education	1.072

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

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

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

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

For the purpose of course completion and credit recovery pursuant to ss. 1002.45 and 1003.498, F.S., virtual instruction programs and virtual charter schools may operate beyond the regular 180-day school year, in accordance with s. 1011.61(1)(c)2., F.S., and may report FTE for funding through the FEFP. Instructional programs operating within Florida DJJ programs and Incompetent to Proceed programs are required to provide 250 days of instruction over 12 months. Students attending residential DJJ facilities are funded for a 240- to 250-day school year. Nonresidential DJJ facilities are funded for a 230- to 250- day school year or the hourly equivalent. For more detailed reporting instructions, please refer the *FTE General Instructions* manual available at <http://www.fldoe.org/fefp> under “FTE Information.”



## **Additional Weighted FTE**

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

### Small District ESE Supplement

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

### Small, Isolated School Supplement

Pursuant to s. 1011.62(1)(h), F.S., district-operated schools with at least 28 students and no more than 100 students in grades 9-12 and that are no closer than 28 miles to the nearest high school may qualify for an isolated school supplement.

A district elementary school may also qualify if:

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

Districts with qualifying schools must levy the maximum discretionary operating millage in order to receive the supplement.

### Bonus FTE Programs

An additional value of 0.16 FTE shall be reported by school districts for each student in Advanced Placement (AP) classes who earns a score of three or higher on each College Board AP Subject examination, provided he or she has been taught in an AP class in the prior year. A value of 0.3 FTE shall be reported for each student who receives a College Board Advanced Placement Capstone Diploma and who meets the requirements for a high school diploma set out in s. 1003.4282, F.S. A value of 0.16 additional FTE is to be calculated for each student enrolled in an International Baccalaureate (IB) course who receives a score of four or higher on the subject examination. An Advanced International Certificate of Education (AICE) student earns an additional 0.16 if he or she receives a score of "E" on a full-credit subject exam or an additional 0.08 FTE if he or she is enrolled in a half-credit class and earns a score of "E" or higher on the subject exam. A value of 0.3 FTE should be calculated for each student who receives an IB or AICE diploma.

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

- (l) International Baccalaureate – A bonus of \$50 is earned by an IB teacher for each student in each IB course who receives a score of four or higher on the IB examination. An additional bonus of \$500 is earned by the IB teacher in a school designated with a performance grade category of "D" or "F" who has at least one student scoring four or higher on the IB subject examination. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.

- (m) Advanced International Certificate of Education – A teacher earns a \$50 bonus for each student in the full-credit AICE course who receives a score of “E” or higher on the subject exam and a \$25 bonus for each student in each half-credit AICE course who receives a score of “E” or higher on the subject examination. Additional bonuses of \$500 and \$250 for full-credit and half-credit courses, respectively, shall be awarded to AICE teachers in a school designated with a performance grade category of “D” or “F” who have at least one student passing the subject examination in that class. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (n) Advanced Placement – A \$50 bonus is earned by an AP teacher for each student in each AP course who receives a score of three or higher on the College Board AP Examination. An additional bonus of \$500 is earned by the AP teacher in a school designated with a performance grade category of “D” or “F” who has at least one student scoring three or higher on the College Board AP subject examination. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (o) Career and Professional Education Act (CAPE)

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

- A value of 0.025 FTE shall be calculated for CAPE Digital Tool certificates earned by students in elementary and middle school grades.
- A value of 0.1 or 0.2 FTE shall be calculated for each student who completes a career-themed course as defined in s. 1003.493(1)(b), F.S., or courses with embedded CAPE industry certifications and who is issued an industry certification identified annually on the CAPE Industry Certification Funding List approved in accordance with rule 6A-6.0573, F.A.C. A value of 0.2 FTE student membership shall be calculated for each student who is issued a CAPE Industry Certification that has a statewide articulation agreement for college credit approved by the State Board of Education. For CAPE industry certifications that do not articulate for college credit, the department shall assign an FTE value of 0.1 for each certification.
- A value of 0.3 FTE student membership shall be calculated for student completion of at least three courses and an industry certification in a single career and technical education program or program of study.
- A value of 0.5 FTE student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 15 to 29 college credit hours.
- A value of 1.0 FTE student membership shall be calculated for CAPE Acceleration Industry Certifications that articulate for 30 or more college credit hours. These include CAPE Acceleration Industry Certifications approved by the commissioner pursuant to ss. 1003.4203(5)(b) and 1008.44, F.S.

Middle grade students who earn additional FTE membership for a CAPE Digital Tool certificate may not use the previously funded examination to satisfy the requirements for earning an industry certification. The Florida State Board of Education shall include the assigned values on the CAPE Industry Certification Funding List, in accordance with the F.A.C. Such value shall be added to the total FTE student membership for grades 6 through 12 in the subsequent year. CAPE industry certifications earned through dual enrollment must be reported and funded pursuant to s. 1011.80, F.S. Nevertheless, if a student earns a certification through a dual enrollment course, and the certification is not a fundable certification on the postsecondary certification funding list, or the dual enrollment certification is earned as a result of an agreement between a school district and a nonpublic postsecondary institution, the bonus value shall be funded in the same manner as other nondual enrollment course industry certifications. In such cases, the school district may provide for an agreement between the high school and the technical center, or the

school district and the postsecondary institution may enter into an agreement for equitable distribution of the bonus funds.

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

- \$25 for each student taught by a teacher who provided instruction in a course that led to the student’s attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.1 FTE.
- \$50 for each student taught by a teacher who provided instruction in a course that led to the student’s attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.2 FTE.
- \$75 for each student taught by a teacher who provided instruction in a course that led to the student’s attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.3 FTE.
- \$100 for each student taught by a teacher who provided instruction in a course that led to the student’s attainment of an industry certification on the CAPE Industry Certification Funding List with a weight of 0.5 or 1.0 FTE.

Bonuses awarded pursuant to this paragraph shall be provided to teachers who are employed by the school district in the year in which the additional FTE student membership calculation is included in the calculation. Any bonus awarded to a teacher under this paragraph is in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.

### Early High School Graduation

Section 1011.62(1)(p), F.S., authorizes the addition of 0.25 FTE to each district’s total FTE for each student who earns 24 credits and graduates one semester in advance of the student’s cohort pursuant to s. 1003.4281, F.S., and an additional 0.5 FTE for each student who earns 24 credits and graduates one year or more in advance of the student’s cohort pursuant to s. 1003.4281, F.S.

### Dual Enrollment

Students who are enrolled in an early college program pursuant to s. 1007.273, F.S., earn 0.16 FTE, and those students who are not enrolled in an early college program earn 0.08 FTE upon completion of a general education course through the dual enrollment program with a grade of “A” or better, in accordance with s. 1011.62(i), F.S. Students who complete a career course through the dual enrollment program with a grade of “A” in a pathway that leads to an industry certification that is included on the CAPE Industry Certification Funding List earn an additional 0.08 FTE. In addition, students with a 3.0 grade point average or better who receive an associate degree through the dual enrollment program following completion of the degree earn 0.3 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generated the funds.

### **Base Student Allocation**

The BSA from state and local funds is determined annually by the Florida Legislature and is a component in the calculation of Base Funding. For the 2023-24 fiscal year, the BSA is \$5,139.73.

### **Comparable Wage Factor**

Section 1011.62(2), F.S., requires the commissioner to annually compute comparable wage factor (CWF) by adding each district’s Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and divided by 100, and 0.200 is added to the product. If the resulting amount is less

than 1.000, then the CWF for that district will be set at 1.000. If it is greater than 1.000, then it will remain the same. This serves to limit the factor's adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of fluctuations in the index. The following CWFs were established for 2023-24:

Alachua	1.0000	Liberty	1.0000
Baker	1.0000	Madison	1.0000
Bay	1.0000	Manatee	1.0000
Bradford	1.0000	Marion	1.0000
Brevard	1.0000	Martin	1.0123
Broward	1.0232	Monroe	1.0463
Calhoun	1.0000	Nassau	1.0000
Charlotte	1.0000	Okaloosa	1.0000
Citrus	1.0000	Okeechobee	1.0000
Clay	1.0000	Orange	1.0094
Collier	1.0506	Osceola	1.0000
Columbia	1.0000	Palm Beach	1.0442
Miami-Dade	1.0183	Pasco	1.0000
DeSoto	1.0000	Pinellas	1.0030
Dixie	1.0000	Polk	1.0000
Duval	1.0072	Putnam	1.0000
Escambia	1.0000	St. Johns	1.0000
Flagler	1.0000	St. Lucie	1.0000
Franklin	1.0000	Santa Rosa	1.0000
Gadsden	1.0000	Sarasota	1.0165
Gilchrist	1.0000	Seminole	1.0000
Glades	1.0000	Sumter	1.0000
Gulf	1.0000	Suwannee	1.0000
Hamilton	1.0000	Taylor	1.0000
Hardee	1.0000	Union	1.0000
Hendry	1.0000	Volusia	1.0000
Hernando	1.0000	Wakulla	1.0000
Highlands	1.0000	Walton	1.0000
Hillsborough	1.0098	Washington	1.0000
Holmes	1.0000	FAMU	1.0000
Indian River	1.0000	FAU – Palm Beach	1.0442
Jackson	1.0000	FAU – St. Lucie	1.0000
Jefferson	1.0000	FSU – Broward	1.0232
Lafayette	1.0000	FSU – Leon	1.0000
Lake	1.0000	UF	1.0000
Lee	1.0121	FLVS	1.0000
Leon	1.0000	FSU – Bay	1.0000
Levy	1.0000		

### Small District Factor

A Small District Factor (SDF) is provided to each fiscally constrained county with a membership of fewer than 20,000 unweighted FTE. A school district is considered fiscally constrained, as defined in s. 218.67(1), F.S., if the district lies entirely within a rural area of opportunity (s. 288.0656, F.S.) or if its school taxable value raises no more than \$5 million in revenue with the value of one mill. In the 2023-24 fiscal year, the SDF is set at 1.0277 for each eligible district.

## **Base Funding**

Base Funding is derived from the product of the weighted FTE students, multiplied by the BSA, the CWF and the SDF. For 2023-24, the Florida Legislature removed the following categorical allocations from the FEFP: Sparsity Supplement, Instructional Materials Allocation, Evidence-Based Reading Instruction Allocation, Teachers Classroom Supply Assistance Allocation, Classroom Teacher and Other Instructional Personnel Salary Increase Allocation, and the Funding Compression and Hold Harmless Allocation. An increase to the Base Student Allocation was provided to ensure that the funding previously attached to these allocations was maintained in future years. This increase gives school districts more flexibility in how funds appropriated through the FEFP are spent. The Turnaround School Supplemental Services Allocation was also removed as a separate component, but rather than being combined into the Base Funding Allocation was incorporated into the Educational Enrichment Allocation.

## **Florida Department of Juvenile Justice Supplement**

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

## **State-Funded Discretionary Contribution**

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

## **0.748 Mills Discretionary Compression**

If any school district levies the full 0.748 mill levy, and it generates an amount of funds per unweighted FTE student that is less than the state average amount per unweighted FTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in s. 1011.62(5), F.S.

## **Safe Schools**

The General Appropriations Act provides \$250,000,000 for Safe Schools activities in the 2023-24 fiscal year. These funds guarantee each district a minimum of \$250,000. Of the remaining amount, one-third shall be allocated to school districts based on the latest official Florida Crime Index provided by the Florida Department of Law Enforcement, and two-thirds shall be allocated based on each district's share of the state's total nonvirtual and nonscholarship unweighted student enrollment. Safe Schools funds are to be used by school districts to help them comply with ss. 1006.07 through 1006.12, F.S., with priority given to establishing a school resource officer program pursuant to s. 1006.12, F.S. If a district school board, through its adopted policies, procedures or actions, denies a charter school access to any safe school officer options pursuant to s. 1006.13, F.S., the school district must assign a school resource office or school safety officer to the charter school. Under such circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school, pursuant to s. 1011.62(12), F.S., and shall be retained by the school district.

## **Educational Enrichment Allocation**

The Educational Enrichment Allocation component of the FEFP formula provides funding of \$825,066,525 (as of the second calculation of the FEFP) for the 2023-24 fiscal year. These funds may be used for educational enrichment activities and services at any time during and beyond the regular 180-day term identified by the school district as being the most effective and efficient way to best help the student progress from grade to grade and graduate from high school. The funds consist of a base amount with a workload adjustment based on changes in nonvirtual FTE. For district-managed turnaround schools as identified in s. 1008.33(4)(a), F.S., schools that earn three consecutive grades below a “C,” as identified in s. 1008.33(4)(b)3., and schools that have improved to a “C” and are no longer in turnaround status, as identified in s. 1008.33(4)(c), a supplemental amount shall be added to their Educational Enrichment Allocation for the purposes of implementing the intervention and support strategies identified in the turnaround plan.

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

ESE services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level, and an allocation of \$1,211,296,702 provides for the additional services needed for exceptional students. Districts receive an allocation amount based on the greater of \$1,951.26 or their prior year ESE Guaranteed Funds per-student. School districts that have provided education services in 2022-23 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the department.

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

For 2023-24, this program will be funded through Base Funding in the FEFP. Pursuant to s. 1012.71, F.S., the funds are to be used only by classroom teachers for the purchase of classroom instructional materials and supplies for use in teaching students. Eligible teachers shall receive a minimum of \$300.

## **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$535,831,174 is appropriated for Student Transportation in 2023-24. The formula for allocating the funds is outlined in s. 1011.68, F.S., and contains the following provisions in the state allocation for student transportation: (1) students with special transportation needs earn a higher rate of funding than base students; (2) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and (3) indices are applied that modify the base funding amount to reward more efficient bus utilization, compensate for rural population density and adjust funding based on the cost of living.

## **Federally Connected Student Supplement**

In accordance with s. 1011.62(10), F.S., a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation. As of the 2023-24 Second Calculation, a statewide total of \$14,958,729 has been provided for the Federally Connected Student Supplement. The Federally Connected Student Supplement was created to provide supplemental funding for school districts to support the education of students connected with federally owned military installations, National Aeronautics and Space Administration property and Indian lands. To be eligible for this supplement, the district must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965. The student allocation is calculated based on the number of students reported for federal Impact Aid Program funds who meet specific criteria described in s. 1011.62(10), F.S. The total number of qualifying federally connected students is multiplied by a percentage of the base student allocation as determined annually in the FEFP Conference Report. The total number of students with disabilities is multiplied by an additional

percentage of the base student allocation. The exempt property allocation is equal to the tax-exempt value of federal impact aid lands multiplied by the capital outlay millage authorized and levied under s. 1011.71(2), F.S.

### **Mental Health Assistance Allocation**

Funds in the amount of \$160,000,000 are provided to help establish or expand school-based mental health care. Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment, excluding students enrolled in the Family Empowerment Scholarship program.

### **Classroom Teacher and Other Instructional Personnel Salary Increase Allocation**

The sum of \$1,052,803,316, or 5.93 percent of base FEFP funding, is provided for the Classroom Teacher and Other Instructional Personnel Salary Increase Allocation, created by s. 1011.62(14), F.S. Of this total, \$802,474,026, or 4.52 percent of base FEFP funding, is provided for a maintenance allocation, which should be used to maintain the salary increases provided by the Teacher Salary Increase Allocation in previous years. The amount of \$250,329,290, or 1.41 percent of base FEFP funding, is considered the growth allocation and is to be used for salary increases in the 2023-24 fiscal year. Each district and charter school shall use its growth allocation to either (a) increase the minimum base salary reported on the school district's or charter school's performance salary schedule, as defined in s. 1012.22(1)(c), F.S., to at least \$47,500 or the maximum amount achievable based on the amount the 1.41 percent generates, or (b) to provide salary increases to other full-time instructional personnel as defined in s. 1012.01(2), F.S.

School districts must submit board-approved salary distribution plans to the department by October 1, 2023, indicating how they plan to distribute Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funds. A final report on the expenditure of these funds will be due on August 1, 2024.

### **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 2023-24 was set in the Second Calculation at \$9,893,757,286. Using the certified 2023 tax roll from the Florida Department of Revenue, the commissioner computed and certified the required local effort millage rate for each district. For the current fiscal year FEFP calculation, each district's contribution for required local effort is the product of the certified mills multiplied by 96 percent of the taxable value for school purposes of the district. Section 1011.62(4), F.S., directs the commissioner to adjust required local effort millage rates if the millage would produce more than 90 percent of a district's total FEFP entitlement. As previously noted in the discussion about local support on pages 3-7, the certified millage rates of six districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 3.189 to the certified tax roll is adjusted by an equalization factor for each district in accordance with s. 1011.62(4)(b), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The Florida Department of Revenue provides the commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage (see page 3, Local Support).

As explained on page 7, developmental research schools and FLVS have no taxing authority. Therefore, state funds are used to provide the required local effort, as well as equivalent discretionary local revenue, for these schools.

### **Adjustments**

The department is authorized to make adjustments in the allocation of funds to a district for adjudication of litigation, arithmetical errors, assessment roll change, FTE student membership errors or allocation errors revealed in an audit report. An under-allocation in a prior year caused by a school district's error may not be the basis for a positive allocation adjustment for the current year.

If state revenue collections are not sufficient to fund the amount appropriated for the FEFP, a special session may be held to reduce the appropriation and allocations. If the program calculates an amount that exceeds the appropriation, a proration of available funds will be deducted from districts' calculated funding in proportion to each district's relative share of state and local FEFP dollars. This procedure preserves equity in the distribution of available dollars. The 2023-24 FEFP Second Calculation includes a proration to available funds, reducing the calculated FEFP by \$24,163,189.

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

### **Educational Enrollment Stabilization Fund**

Section 54 of the 2023 General Appropriations Act, Chapter 2023-239, L.O.F., appropriates \$350 million to the department to be placed in reserve and accessed in the event that district funding is impacted as a result of fluctuations in student enrollment, pursuant to s. 1011.62(18), F.S. In order to use these funds, the department must prove that a school district's total FEFP funds per-unweighted FTE has decreased when compared to either the 2023-24 FEFP Conference Calculation or the 2023-24 FEFP Second Calculation, whichever is greater. Districts that decrease will be funded on a per-FTE basis by the amount of the decrease. The program will be implemented to the extent that funds are available.

### **Categorical Program Funds**

Categorical program funds are added to the FEFP allocation that is distributed to districts. Categorical programs currently include the Class Size Reduction Allocation and the State-Funded Discretionary Supplement.

### **Class Size Reduction**

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

For 2023-24, the class size reduction appropriation is \$2,784,578,812 for operations. These funds are used by districts primarily to hire teachers to meet class size requirements. The class size reduction allocation factors for the 2023-24 fiscal year for the operating categorical program are as follows: \$947.59 (grades PreK-3), \$904.74 (grades 4-8), and \$906.93 (grades 9-12) per weighted FTE student.



## **State-Funded Discretionary Supplement**

The State-Funded Discretionary Supplement is created to fund the non-voted discretionary millage for operations pursuant to s. 1011.71(1) and (3), F.S., for students awarded a Family Empowerment Scholarship. While part of each school district's total FEFP amount, this allocation is purely state funded and does not get distributed to school districts.

## **FEFP CALCULATION SCHEDULE**

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

- (1) First Calculation – This calculation is completed by the Florida Legislature. District allocations for July 10 are based on this calculation.
- (2) Second Calculation – This calculation is made upon receipt of the certified tax roll from the Florida Department of Revenue as provided for in s. 1011.62(4), F.S. District allocations for July 26 through January are based on this calculation.
- (3) Third Calculation – This calculation is made upon receipt of districts' October survey FTE counts. District allocations for January through April are based on this calculation. (District current-year July and October and prior-year June FTE amounts are summed with a February estimate derived from annualization factors provided by each school district.)
- (4) Fourth Calculation – In an early legislative session year (even years), this calculation is made upon receipt of districts' February FTE counts and estimated June FTE. In a regular legislative session year (odd years), this calculation is made upon the close of the state processing window for the February FTE survey. District allocations for April/May through June are based on this calculation.
- (5) Final Calculation – This calculation is made upon receipt of districts' June FTE counts. Prior-year adjustments in the following fiscal year are completed based on a comparison of this Final Calculation to the Fourth Calculation.

With each calculation, districts are sent a detailed report of the input data and results. Summary pages from the 2023-24 Second Calculation are included at the end of this publication.

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

### **Background**

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

### **Survey-Recommended Needs**

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

### **Legal Authorization**

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

Specific Appropriation 16, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act)

### **2023-24 Appropriation**

\$10,038,597 appropriated to university developmental research schools

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

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

### **Legal Authorization**

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

Specific Appropriation 15, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act)

### **2023-24 Appropriation**

\$213,453,885 appropriated to charter schools

### **Special Facilities**

PECO funds may be appropriated to school districts lacking sufficient resources to meet urgent construction needs. The proposed projects must be deemed a critical need and must be recommended for funding by the Special Facility Construction Committee, pursuant to s. 1013.64(2), F.S. The school districts must adopt a resolution committing the value of three years of available local capital outlay revenue to the project.

### **Legal Authorization**

Section 1013.64(2), F.S.

Specific Appropriation 19, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act)

**2023-24 Appropriation**

\$88,590,239 appropriated for the following projects:

\$ 35,483,086	Gadsden County School District
\$ 17,824,681	Glades County School District
\$ 35,282,472	Putnam County School District

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

### **Background**

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

### **Legal Authorization**

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

Specific Appropriation 21, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act)

### **2023-24 Appropriation**

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

**SPECIAL FACILITIES FUNDS APPROPRIATED  
FROM GENERAL REVENUE**

**Educational Facilities Security Grant**

Pursuant to section 42 of chapter 2023-18, L.O.F., \$42,000,000 is appropriated to the department for the School Hardening Grant program that will provide awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

**Legal Authorization**

Section 42, chapter 2023-18, L.O.F.

**2023-24 Appropriation**

The amount of \$42,000,000 is appropriated to school districts and charter schools.

## WORKFORCE DEVELOPMENT EDUCATION FUND

**Note:** Workforce Development Education Fund programs are administered by the department’s Division of Career and Adult Education.

### **Requirements for Participation**

Funds appropriated must be used for the delivery of Workforce Development Education Fund programs by school districts and shall be used for no other purpose. Workforce Development Education programs include adult general education programs, technical certificate programs, applied technology diploma programs and apprenticeship programs. State funds may not be spent on continuing workforce education programs.

### **Distributing State Dollars**

The distribution of funds for 2023-24 was identified with a specific appropriation for each school district.

Lifelong Learning may be offered at the discretion of the district, but is not to be reported for funding under the Workforce Development Education Fund or under the FEFP. Such courses and activities may be supported by: (1) a fee sufficient to pay part or all of the costs; (2) local funds; or (3) a combination of fees and state and local funds. “Lifelong Learning” means a noncredit course or activity offered by a school district that seeks to address community social and economic issues related to health and human relations, government, parenting, consumer economics and senior citizens [s. 1004.02(17), F.S.]. Lifelong Learning includes making school media centers and school athletic facilities available for public use during after-school hours.

### **Legal Authorization**

(For Workforce Development Funds) Specific Appropriations 7 and 114, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act); s. 1011.80, F.S.

(For Performance-Based Incentives) Specific Appropriation 111, chapter 2023-239, L.O.F. (2023-24 GAA) for Industry Certification, Specific Appropriation 117, chapter 2023-239, L.O.F. (2023-24 GAA) for the PIPELINE, and Specific Appropriation 118, chapter 2023-239, L.O.F. (2023-24 GAA) for Student Success in CTE and Adult General Education

### **2023-24 Appropriations**

<b>Workforce Development Funds</b>	<b>\$426,584,919</b>
<b>Performance-Based Incentive Funds:</b>	
Industry Certification	\$ 8,500,000
Student Success in Career and Technical Education	\$ 2,500,000
Adult General Education (note that funds will be disbursed to Florida College System as well as districts)	\$ 5,000,000
Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE)	\$ 20,000,000

### **Adult Fees**

In accordance with ss. 1009.22(3)(c)-(d), F.S., the following schedule reflects current fees:

<b>Workforce Education Program</b>	<b>Tuition Range Per Contact Hour</b>
<b>Resident:</b> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$2.22 to \$2.44

**Tuition Plus Out-of-State Fee for Non-Residents:**

\$8.86 to \$9.78

**Resident:** Adult General Education

\$30 per semester or \$45  
per half year

**Adult General Education Block Tuition**

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

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

**Fees for Continuing Workforce Education**

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

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

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

**Fee (Tuition) Statutes**

The following statutory references pertain to workforce fees:

- s. 1009.21, F.S., Determination of resident status for tuition purposes
- s. 1009.22, F.S., Workforce education postsecondary student fees
- s. 1009.25, F.S., Organizes all fee exemptions for all sectors
- s. 1009.26, F.S., Organizes all fee waivers for all sectors
- s. 1009.27, F.S., Organizes references to fee deferrals for all sectors
- s. 1011.80(10), F.S., Includes language on fee exemption for co-enrolled adult education students

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

Standard tuition shall be \$2.33 per contact hour for programs leading to a career certificate or an applied technology diploma. Each district school board may adopt a tuition amount that varies within the range of 5 percent below to 5 percent above the standard tuition and out-of-state fee, if applicable [s. 1009.22(3)(d), F.S.]. For career certificate programs, the out-of-state fees must be charged to students classified as nonresidents for tuition purposes, in addition to the tuition.

**Residency for Tuition Purposes**

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

Except as otherwise provided by law, fees for students who are nonresidents for tuition purposes must offset the full cost of instruction. **Residency of students shall be determined as required in section**



**1009.21.** Fee-nonexempt students enrolled in vocational-preparatory instruction shall be charged fees equal to the fees charged for adult general education programs. Each Florida College System institution that conducts college-preparatory and vocational-preparatory instruction in the same class section may charge a single fee for both types of instruction.

For all students in career certificate and applied technology diploma programs, a determination of residency for tuition purposes must be made according to the requirements in s. 1009.21, F.S. Districts must identify students as residents for tuition purposes in the Workforce Development Information System (WDIS) data reporting system using the Adult Fee Status data element.

### **Financial Aid Fee**

School districts are permitted to collect, for financial aid purposes, up to an additional 10 percent of the student fees collected for workforce development education programs as stated in s. 1009.22(6), F.S. This fee may not be collected for adult general education programs [s. 1009.22(3)(c), F.S.].

### **Capital Improvement Fee**

School districts are permitted to collect a separate capital improvement fee for capital improvements, technology enhancements or equipping buildings, which may not exceed 5 percent of the tuition fee for resident students or 5 percent of the tuition and out-of-state fee for nonresident students. For additional information, see s. 1009.22(7)(a), F.S. This fee may not be collected for adult general education programs [s. 1009.22(3), F.S.].

### **Technology Fee**

School districts are permitted to collect a separate technology fee in accordance with s. 1009.22(8), F.S. According to the statute, “Each district school board and Florida College System institution board of trustees is authorized to establish a separate fee for technology, not to exceed 5 percent of tuition per credit hour or credit-hour equivalent for resident students and not to exceed 5 percent of tuition and the out-of-state fee per credit hour or credit-hour equivalent for nonresident students. Revenues generated from the technology fee shall be used to enhance instructional technology resources for students and faculty and shall not be included in any award under the Florida Bright Futures Scholarship Program.” This fee may not be collected for adult general education programs [s. 1009.22(3)(c), F.S.].

### **Other Fees**

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

(8) Each district school board and Florida College System institution board of trustees is authorized to establish specific fees for workforce development instruction not reported for state funding purposes or for workforce development instruction not reported as state funded FTE students. District school boards and Florida College System institution boards of trustees are not required to charge any other fee specified in this section for this type of instruction.

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

related to registration and payment. Such user fees and fines shall not exceed the cost of the services provided and shall only be charged to persons receiving the service.

### **Fee Exemptions and Waivers**

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

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

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

- A student who is a dependent of a deceased or disabled veteran pursuant to s. 295.01, F.S., through s. 295.05, F.S.;
- A student who is a dependent of a deceased special risk member pursuant to ss. 112.19(3), F.S., and 112.191(3), F.S.;
- A student who was a victim of wrongful conviction under s. 961.06(1)(b), F.S.; and
- A disabled veteran as defined in s. 295.011, F.S.

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

### **Fee Exemption for Welfare Transition Participants**

Section 1009.25, F.S., includes a tuition and fee exemption for foster care students to include a student who was the subject of a shelter proceeding, a dependency proceeding, or a termination of parental rights proceeding, and who:

- Is, or was at the time of reaching 18 years of age, in out-of-home care, rather than in the custody of the DCF, as is provided for in current law;
- Was adopted from DCF after May 5, 1997;
- After reaching 14 years of age, spent at least 18 months in out-of-home care and was then reunited with his or her parents, who were the subject of the dependency proceeding before reaching 18 years of age, including a student who was reunited under s. 39.8155, F.S. (reinstatement of parental rights). A student is only eligible for this tuition waiver if, in addition to the above-described factors, the student is also Pell Grant-eligible; or
- Was placed in a permanent guardianship, regardless of whether the caregiver participates or participated in the Relative Caregiver Program under s. 39.5085, F.S., and remains in such guardianship until either the student reaches 18 years of age or, if before reaching 18 years of age, enrolls in an eligible institution.

### **Fee Exception for Homeless Children and Youth**

Section 1009.25, F.S., specifies that students who meet the definition of homeless children and youths in section 725 of the McKinney-Vento Homeless Assistance Act, 42 U.S.C. s. 11434a(2), are exempt from the payment of tuition and fees, including lab fees, at school district career centers.

Section 409.1452, F.S., also requires postsecondary institutions that grant fee exemptions under s. 1009.25, F.S., to have an on-campus liaison who is, at a minimum, a knowledgeable, accessible and responsive staff member to help with any problems related to the use of the exemption. Institutions are required to provide the liaison's contact information to each student using a tuition and fee exemption and to the Department of Children and Families (DCF) and community-based care lead agencies. The law specified that the State Board of Education shall consider, in rule, that the standards under 20 U.S.C. s. 1087uu-2(a) shall be adequate to determine fee exemption eligibility. Additionally, the bill presumed that any student determined to be an unaccompanied homeless youth for the tuition and fee exemption for a preceding year shall be considered to be homeless for each subsequent year unless the institution has specific conflicting information.

### **Disabled Veterans Fee Waiver**

Section 295.011, F.S., establishes a fee waiver for disabled veterans who are enrolled in a postsecondary program and receive education assistance under the GI Bill, but who do not qualify for the 100 percent eligibility tier federally. Beginning in 2022-23, these students are eligible to receive a waiver in the amount that is the difference between the portion of tuition and fees authorized under federal law and the full amount of tuition and fees charged by the institution attended.

### **Summary of 2023 Changes**

SB 240 amended s. 1009.22, F.S., to allow postsecondary vocational programs offered within institutions approved to offer college credit instruction leading to an associate in applied science (A.A.S.) degree or an associate in science (A.S.) degree pursuant so s. 1007.331, F.S., to charge tuition. The standard tuition shall be \$71.98 per credit hour for residents and nonresidents, and the out-of-state fee shall be \$215.94 per credit hour. Only districts with approval for A.A.S. or A.S. degrees are allowed to adopt these fees.

In addition to the exemptions noted, there are various fee exemptions in different sections of the statutes. Fee waivers are defined in s. 1009.26, F.S. School districts may waive fees for any nonexempt student. The total value of the fee waivers granted by the school district may not exceed the amount established annually in the General Appropriations Act. Waivers for nonexempt students for programs funded through Workforce Development Education appropriations may not exceed 8 percent of the fee revenues that would otherwise be collected.

Section 112.1912, F.S., establishes educational benefits for children and spouses of first responders killed in the line of duty on or after July 1, 2019. The benefits are similar to the benefits currently provided under ss. 112.19 and 112.191, F.S.; however, the eligibility for benefits is expanded to include any first responders accidentally killed while engaged in the performance of their official duties and paramedics and EMTs killed while engaged in the performance of their duties.

Section 295.061, F.S., establishes an educational benefit for survivors of service members killed while on active duty. The benefits mirror the benefits provided pursuant to s. 112.1912, F.S.

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

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

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

- Students who are undocumented for federal immigration purposes, who meet certain conditions outlined in s. 1009.26(12), F.S.;

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

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

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

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

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

### **Applied Academics for Adult Education**

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

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

The following language was added to the proviso for the specific appropriations for Workforce Development Funds in the General Appropriations Act:

District superintendents shall certify that workforce education enrollment and performance data used for funding allocations to districts is accurate and complete in accordance with reporting timelines established by the department. If the district's workforce education programs are operated through a charter technical career center as provided by s. 1002.34, F.S., the director appointed by the charter board may certify the enrollment and performance data. Upon certification, the district data shall be considered final for purposes of use in state funding formulas. After the final certification, the department may request a supplemental file in the event that a district has reported a higher level of enrollment or performance than was actually achieved by the district.

## FUNDS FOR STUDENT TRANSPORTATION

### Overview

The student transportation funding formula provides funds to 67 school districts based on each district's pro rata share of eligible state-transported students. Eligible transported charter school students are reported in the student membership surveys authorized in rule 6A-1.0451(4), F.A.C. The formula includes an additional weight for the transportation of students with disabilities requiring specialized transportation services. In addition to students transported by public school buses, the funding formula includes students transported to and from school on local general purpose transportation systems (public transit). The formula also includes students transported to and from school in private passenger cars and boats when the transportation is for certain isolated students or for students with disabilities, when the need is documented on the student's Individual Education Plan (IEP). Adjustments to each district's share of state transportation funds are made for cost-of-living differences, the percentage of population outside of urban centers and efficiency [as defined by average bus occupancy (ABO) or the average number of eligible students transported per day, per bus].

### Requirements for Participation

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

### **Legal Authorization**

Section 1011.68, F.S.

Specific Appropriations 5 and 80, chapter 2023-239, L.O.F. (2023-24 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2023-24 Appropriation**

\$535,831,174

### Students Eligible for Transportation Funding

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

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

- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by s. 1011.68(1)(d), F.S., who attend a university, state college or career center, are included.
- (6) The student meets the criteria for hazardous walking as stated in s. 1006.23, F.S. Only elementary school students are eligible for funding under the hazardous walking category. If the elementary school includes grade 6, the funding is extended to all students in the school.
- (7) Summer transportation funding is only available for non-residential DJJ students and students with disabilities requiring extended school year services whose IEPs required extended school year transportation and include transportation as a related service.

**DISTRIBUTING STUDENT TRANSPORTATION DOLLARS**

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

**District Base Allocation Factor**

**Base Allocation Students**



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



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

**District Exceptional Student Education Allocation Factor**

**Exceptional Student Education Allocation**

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

<b>Total Adjusted ESE Students</b>	x	<b>Factor of 1.8</b>	=	<b>Total Weighted Adjusted ESE Students</b>
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The district’s total weighted adjusted transported ESE students are determined by multiplying the district’s total adjusted ESE students by a factor of 1.8.

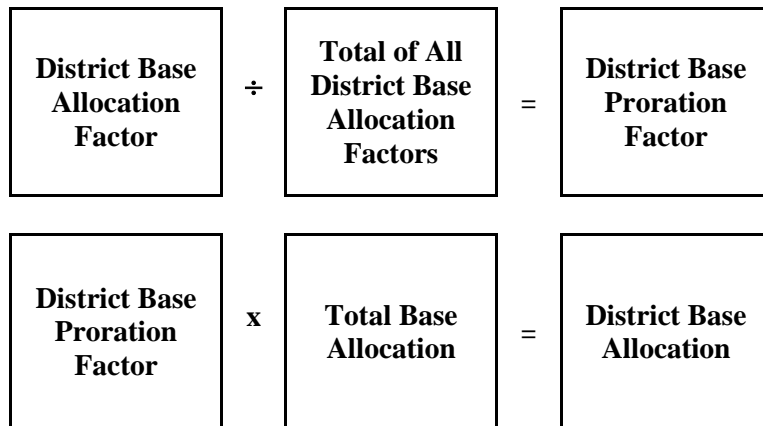
<b>Total Weighted Adjusted ESE Students</b>	x	<b>Florida Price Level Index Factor</b>	x	<b>Average Bus Occupancy Index Factor</b>	x	<b>Rurality Index Factor</b>	=	<b>District ESE Allocation Factor</b>
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The district ESE allocation factor is determined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

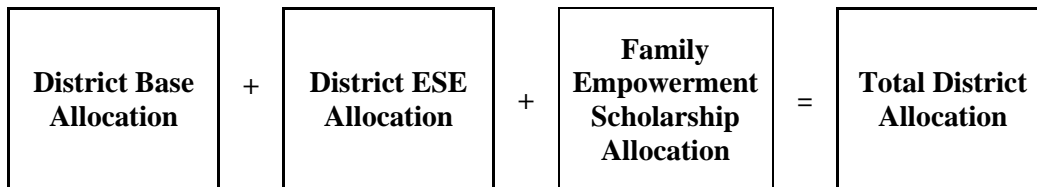
Using these major components, the amount of transportation dollars for each school district is calculated as follows:

<b>District ESE Allocation Factor</b>	x	<b>ESE Per- Student Allocation</b>	=	<b>District ESE Allocation</b>
<b>Total Transportation Appropriation</b>	-	<b>Total of All Districts ESE Allocations</b>	=	<b>Total Base Allocation</b>

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



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



The total district allocation is determined by adding the district base allocation to the district ESE allocation and the Family Empowerment Scholarship Allocation, which is based on the number and amount of scholarships being paid out to students enrolled in the transportation option of the Family Empowerment Scholarship.



## STUDENT TRANSPORTATION CALCULATION SCHEDULE

The transportation calculation is performed four times throughout the year in order to establish each school district's transportation categorical allocation. These calculations are scheduled as follows:

- (1) First Calculation – This calculation is completed immediately after the annual legislative session. It is based on each school district's number of eligible students transported from the transportation surveys for July, preceding fiscal year; October, preceding fiscal year; February, preceding year; and June, second preceding fiscal year.
- (2) Second Calculation – This calculation is completed upon receipt of the transported student count for the October survey. It is based on each school district's number of eligible students transported from the transportation surveys for July, current fiscal year; October, current fiscal year; and June, preceding fiscal year. The October transported student count is used for the February count.
- (3) Third Calculation – In a regular session year (odd years), this calculation is completed upon the closure of the February survey state processing window. In an early session year (even years), this calculation is completed upon the final receipt of the transported student count for the February survey. It is based on each school district's number of eligible students transported from the transportation surveys for July, current fiscal year; October, current fiscal year; February, current fiscal year; and June, preceding fiscal year.
- (4) Final Calculation – This calculation is completed upon receipt of the transported student count for the June survey. It is based on each school district's number of eligible students transported from the transportation surveys for July, current fiscal year; October, current fiscal year; February, current fiscal year; and June, current fiscal year.

Upon request, districts are sent a detailed report of the input data and results.

2023-24 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2023-24	2023-24	\$5,139.73	Adjusted	Small District Factor	Base Funding <sup>2</sup>	State-Funded Discretionary Contribution	0.748 Mills Compression
	Unweighted FTE	Funded Weighted FTE <sup>1</sup>	Times Funded Weighted FTE	Comparable Wage Factor				
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,792.99	34,449.82	177,062,773	1.0000	0.0000	177,062,773	0	7,378,835
2 Baker	4,918.19	5,295.15	27,215,641	1.0000	1.0277	27,969,514	0	2,762,646
3 Bay	27,874.00	31,950.45	164,216,686	1.0000	0.0000	164,216,686	0	0
4 Bradford	3,210.85	3,409.38	17,523,293	1.0000	1.0277	18,008,688	0	1,494,651
5 Brevard	79,849.34	87,987.36	452,231,274	1.0000	0.0000	452,231,274	0	13,365,981
6 Broward	272,606.05	301,876.18	1,551,562,059	1.0232	0.0000	1,587,558,299	0	0
7 Calhoun	2,083.69	2,296.42	11,802,979	1.0000	1.0277	12,129,922	0	1,249,943
8 Charlotte	17,691.86	19,643.24	100,960,950	1.0000	0.0000	100,960,950	0	0
9 Citrus	16,435.91	17,694.39	90,944,387	1.0000	0.0000	90,944,387	0	1,749,931
10 Clay	40,309.21	43,734.97	224,785,937	1.0000	0.0000	224,785,937	0	18,283,451
11 Collier	50,791.17	56,780.93	291,838,649	1.0506	0.0000	306,605,685	0	0
12 Columbia	10,279.19	11,041.43	56,749,969	1.0000	1.0277	58,321,943	0	4,972,353
13 Dade	367,941.88	411,295.36	2,113,947,101	1.0183	0.0000	2,152,632,333	0	0
14 DeSoto	4,689.78	4,983.16	25,612,097	1.0000	1.0277	26,321,552	0	1,855,840
15 Dixie	2,143.21	2,330.77	11,979,528	1.0000	1.0277	12,311,361	0	1,116,955
16 Duval	141,955.53	154,601.81	794,611,561	1.0072	0.0000	800,332,764	0	31,727,061
17 Escambia	40,046.49	43,570.92	223,942,765	1.0000	0.0000	223,942,765	0	9,190,669
18 Flagler	14,201.17	15,485.37	79,590,621	1.0000	0.0000	79,590,621	0	0
19 Franklin	1,150.18	1,232.41	6,334,255	1.0000	1.0277	6,509,714	0	0
20 Gadsden	4,641.47	5,039.87	25,903,571	1.0000	1.0277	26,621,100	0	1,900,589
21 Gilchrist	2,969.65	3,379.01	17,367,199	1.0000	1.0277	17,848,270	0	1,426,412
22 Glades	1,853.61	2,005.77	10,309,116	1.0000	1.0277	10,594,679	0	635,566
23 Gulf	1,956.86	2,155.80	11,080,230	1.0000	1.0277	11,387,152	0	0
24 Hamilton	1,697.12	1,815.23	9,329,792	1.0000	1.0277	9,588,227	0	439,520
25 Hardee	4,918.53	5,250.26	26,984,919	1.0000	1.0277	27,732,401	0	1,911,046
26 Hendry	13,802.85	14,753.29	75,827,927	1.0000	1.0277	77,928,361	0	7,745,055
27 Hernando	26,359.83	28,817.67	148,115,043	1.0000	0.0000	148,115,043	0	8,077,443
28 Highlands	12,613.03	13,466.99	69,216,693	1.0000	1.0277	71,133,995	0	3,897,805
29 Hillsborough	234,990.31	259,430.40	1,333,402,210	1.0098	0.0000	1,346,469,552	0	62,075,040
30 Holmes	3,250.92	3,407.56	17,513,938	1.0000	1.0277	17,999,074	0	2,105,393
31 Indian River	17,843.37	19,455.49	99,995,966	1.0000	0.0000	99,995,966	0	0
32 Jackson	5,994.62	6,638.22	34,118,658	1.0000	1.0277	35,063,745	0	3,060,493
33 Jefferson	971.88	1,034.14	5,315,200	1.0000	1.0277	5,462,431	0	0
34 Lafayette	1,163.58	1,292.79	6,644,592	1.0000	1.0277	6,828,647	0	648,591
35 Lake	51,531.14	55,792.92	286,760,545	1.0000	0.0000	286,760,545	0	12,544,225
36 Lee	104,369.14	115,512.28	593,701,931	1.0121	0.0000	600,885,724	0	0
37 Leon	34,125.68	36,965.69	189,993,666	1.0000	0.0000	189,993,666	0	9,234,750
38 Levy	5,817.30	6,373.77	32,759,457	1.0000	1.0277	33,666,894	0	2,205,280
39 Liberty	1,307.58	1,498.45	7,701,628	1.0000	1.0277	7,914,963	0	768,164
40 Madison	2,392.40	2,542.99	13,070,282	1.0000	1.0277	13,432,329	0	978,611
41 Manatee	53,766.67	58,261.88	299,450,332	1.0000	0.0000	299,450,332	0	0
42 Marion	48,130.89	53,485.88	274,902,982	1.0000	0.0000	274,902,982	0	13,203,747
43 Martin	19,192.65	21,686.20	111,461,213	1.0123	0.0000	112,832,186	0	0
44 Monroe	8,736.71	9,578.50	49,230,904	1.0463	0.0000	51,510,295	0	0
45 Nassau	13,801.72	14,925.32	76,712,115	1.0000	0.0000	76,712,115	0	0
46 Okaloosa	34,016.69	37,233.71	191,371,216	1.0000	0.0000	191,371,216	0	5,226,664
47 Okeechobee	6,451.51	6,891.70	35,421,477	1.0000	1.0277	36,402,652	0	1,845,648
48 Orange	220,465.36	249,727.05	1,283,529,611	1.0094	0.0000	1,295,594,789	0	12,308,581
49 Osceola	79,465.82	86,784.24	446,047,562	1.0000	0.0000	446,047,562	0	24,902,204
50 Palm Beach	203,305.63	227,540.36	1,169,496,015	1.0442	0.0000	1,221,187,739	0	0
51 Pasco	88,536.21	97,656.77	501,929,430	1.0000	0.0000	501,929,430	0	31,003,610
52 Pinellas	99,690.85	110,459.96	567,734,370	1.0030	0.0000	569,437,573	0	0
53 Polk	123,541.52	134,060.88	689,036,727	1.0000	0.0000	689,036,727	0	48,338,091
54 Putnam	10,314.21	11,023.08	56,655,655	1.0000	1.0277	58,225,017	0	2,828,569
55 St. Johns	54,145.47	59,990.30	308,333,945	1.0000	0.0000	308,333,945	0	4,123,178
56 St. Lucie	49,935.59	53,719.10	276,101,670	1.0000	0.0000	276,101,670	0	9,115,742
57 Santa Rosa	32,137.39	35,456.41	182,236,374	1.0000	0.0000	182,236,374	0	12,234,704
58 Sarasota	48,971.85	55,027.81	282,828,086	1.0165	0.0000	287,494,749	0	0
59 Seminole	71,360.08	77,743.55	399,580,856	1.0000	0.0000	399,580,856	0	17,255,581
60 Sumter	10,068.08	11,071.57	56,904,880	1.0000	0.0000	56,904,880	0	0
61 Suwannee	6,189.05	6,548.06	33,655,260	1.0000	1.0277	34,587,511	0	2,855,133
62 Taylor	2,776.96	3,122.81	16,050,400	1.0000	1.0277	16,494,996	0	536,203
63 Union	2,351.48	2,541.83	13,064,320	1.0000	1.0277	13,426,202	0	1,587,155
64 Volusia	66,219.17	72,505.29	372,657,614	1.0000	0.0000	372,657,614	0	7,097,371
65 Wakulla	5,331.42	5,751.89	29,563,162	1.0000	1.0277	30,382,062	0	2,300,135
66 Walton	12,198.75	13,092.00	67,289,345	1.0000	0.0000	67,289,345	0	0
67 Washington	3,237.62	3,623.64	18,624,531	1.0000	1.0277	19,140,431	0	1,556,065
69 FAMU Lab School	606.25	627.71	3,226,260	1.0000	0.0000	3,226,260	318,027	164,057
70 FAU - Palm Beach	1,317.73	1,470.20	7,556,431	1.0442	0.0000	7,890,425	1,549,071	0
71 FAU - St. Lucie	1,455.74	1,537.80	7,903,877	1.0000	0.0000	7,903,877	891,845	265,745
72 FSU Lab - Broward	699.62	757.92	3,895,504	1.0232	0.0000	3,985,880	557,212	0
73 FSU Lab - Leon	1,892.26	1,994.99	10,253,710	1.0000	0.0000	10,253,710	992,642	512,064
74 UF Lab School	1,254.95	1,297.20	6,667,258	1.0000	0.0000	6,667,258	706,662	291,261
75 Virtual School	48,849.99	49,838.57	256,156,793	1.0000	0.0000	256,156,793	38,162,101	682,923
76 FSU Lab - Bay	125.00	123.50	634,757	1.0000	0.0000	634,757	99,485	0
State	3,095,082.45	3,413,445.79	17,544,189,730			17,753,850,142	43,277,045	415,036,730

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, Industry Certified Career Education Supplement and Dual Enrollment Additional FTE are included in the Weighted FTE.

2. Weighted FTE x BSA x CWF x SDF (column 2 x column 3 x column 4 x column 5)

2023-24 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Educational Enrichment Instruction	DJJ Supplemental Allocation	Transportation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	3,231,468	14,515,306	9,139,415	124,353	4,859,787
2 Baker	583,218	1,528,402	1,893,923	0	1,834,683
3 Bay	2,646,753	10,498,032	8,164,881	25,132	4,413,525
4 Bradford	467,912	1,662,395	1,747,383	0	824,838
5 Brevard	6,431,254	36,359,428	21,194,205	40,421	13,365,522
6 Broward	21,742,075	105,567,857	59,827,600	220,360	34,956,025
7 Calhoun	387,694	881,891	1,604,171	0	510,565
8 Charlotte	1,493,566	7,510,731	3,884,794	0	3,977,214
9 Citrus	1,488,326	7,903,380	3,521,049	105,276	4,911,018
10 Clay	2,920,414	20,876,199	10,496,140	92,832	8,813,813
11 Collier	3,681,226	25,605,024	11,436,726	79,905	9,610,762
12 Columbia	1,077,718	4,199,288	3,782,810	0	2,524,015
13 Dade	31,727,608	152,487,691	119,349,587	174,887	25,538,734
14 DeSoto	618,764	2,031,550	2,428,180	0	897,657
15 Dixie	404,050	1,029,368	898,186	0	567,452
16 Duval	12,897,164	56,275,509	37,587,645	193,382	20,945,517
17 Escambia	3,988,306	15,157,290	11,431,772	119,586	9,995,146
18 Flagler	1,169,810	7,211,339	3,004,642	0	3,488,999
19 Franklin	350,653	514,801	244,052	0	351,617
20 Gadsden	561,386	1,662,569	1,669,676	0	1,589,607
21 Gilchrist	418,586	1,241,821	2,122,575	0	609,901
22 Glades	370,819	730,630	1,606,670	0	364,085
23 Gulf	393,629	807,607	390,192	0	400,496
24 Hamilton	389,459	539,172	896,152	33,415	635,343
25 Hardee	611,611	1,784,322	1,233,691	0	1,448,705
26 Hendry	802,707	3,739,163	3,949,212	0	1,937,641
27 Hernando	2,048,412	12,164,165	6,127,447	22,594	5,768,059
28 Highlands	1,255,269	4,845,602	2,777,206	0	3,115,150
29 Hillsborough	15,641,515	87,371,563	65,057,452	358,833	41,287,113
30 Holmes	462,626	1,132,148	2,719,246	0	853,521
31 Indian River	1,522,223	6,428,699	3,858,266	0	3,081,304
32 Jackson	631,072	2,356,991	2,546,722	25,077	1,844,373
33 Jefferson	346,033	468,618	1,569,906	0	327,397
34 Lafayette	320,403	543,426	755,845	0	212,577
35 Lake	3,927,190	20,327,065	12,049,264	23,401	10,692,160
36 Lee	7,452,382	36,622,423	38,153,595	87,277	30,342,588
37 Leon	3,520,038	18,070,132	10,138,787	85,863	5,156,635
38 Levy	731,701	2,436,519	3,244,826	0	1,648,820
39 Liberty	330,944	529,065	841,927	81,214	322,556
40 Madison	425,937	1,034,897	1,067,188	9,027	705,063
41 Manatee	4,380,007	21,623,777	13,266,135	153,718	8,730,006
42 Marion	3,937,463	17,256,611	14,154,341	142,760	13,069,074
43 Martin	1,607,409	7,369,034	4,425,695	0	4,099,976
44 Monroe	924,583	3,777,327	1,890,776	541	1,176,906
45 Nassau	1,162,612	4,654,809	5,266,528	0	3,904,911
46 Okaloosa	2,618,176	14,209,118	9,107,062	109,291	8,137,076
47 Okeechobee	794,417	3,236,009	1,984,299	72,305	1,951,539
48 Orange	18,089,383	62,616,031	53,205,425	177,256	34,960,759
49 Osceola	5,497,794	24,413,187	19,198,873	76,573	19,032,029
50 Palm Beach	16,167,052	81,556,522	44,665,536	145,976	30,885,001
51 Pasco	6,271,677	35,008,315	24,286,244	68,172	19,959,258
52 Pinellas	8,753,462	43,862,916	24,257,543	107,428	13,799,731
53 Polk	8,645,689	48,825,855	33,321,693	138,881	31,414,515
54 Putnam	1,040,898	4,905,370	2,948,219	0	2,926,785
55 St. Johns	3,492,035	23,756,025	12,101,811	52,248	15,249,451
56 St. Lucie	3,562,770	22,105,598	15,156,158	80,661	12,184,914
57 Santa Rosa	2,183,099	11,795,913	8,680,601	0	9,081,291
58 Sarasota	4,030,500	24,556,394	9,919,605	0	8,101,845
59 Seminole	5,023,533	30,336,220	16,671,936	0	8,431,665
60 Sumter	995,170	4,435,232	2,034,649	0	1,582,282
61 Suwannee	715,071	2,212,436	1,265,281	0	1,627,709
62 Taylor	505,720	1,195,517	839,822	0	864,613
63 Union	398,216	1,036,763	1,052,203	0	594,583
64 Volusia	5,436,164	27,705,999	18,199,899	118,154	13,413,949
65 Wakulla	618,525	2,237,237	987,996	0	1,705,270
66 Walton	1,050,503	4,918,454	2,482,049	26,473	3,247,755
67 Washington	467,783	1,322,310	1,724,276	0	968,298
69 FAMU Lab School	283,693	55,669	935,570	0	0
70 FAU - Palm Beach	323,234	113,563	1,443,795	0	0
71 FAU - St. Lucie	330,904	299,128	561,429	0	0
72 FSU Lab - Broward	288,882	269,976	196,994	0	0
73 FSU Lab - Leon	355,130	354,005	1,529,762	0	0
74 UF Lab School	319,578	377,385	1,385,542	0	0
75 Virtual School	0	2,220,553	1,471,279	0	0
76 FSU Lab - Bay	256,947	25,366	34,493	0	0
State	250,000,000	1,211,296,702	825,066,525	3,373,272	535,831,174

2023-24 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Federally Connected Student Supplement	Mental Health Assistance Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	0	1,598,008	217,909,945	75,080,637	(248,219)	142,581,089
2 Baker	0	355,159	36,927,545	4,870,782	(42,064)	32,014,699
3 Bay	1,130,681	1,544,178	192,639,868	95,943,803	(219,434)	96,476,631
4 Bradford	0	251,409	24,457,276	4,508,848	(27,859)	19,920,569
5 Brevard	3,083,910	4,010,188	550,082,183	210,100,806	(626,594)	339,354,783
6 Broward	0	13,292,890	1,823,165,106	916,073,466	(2,076,751)	905,014,889
7 Calhoun	0	209,620	16,973,806	1,648,037	(19,335)	15,306,434
8 Charlotte	0	991,293	118,818,548	101,946,942	(135,345)	16,736,261
9 Citrus	0	925,941	111,549,308	48,305,404	(127,065)	63,116,839
10 Clay	438,603	2,156,386	288,863,775	58,007,436	(329,042)	230,527,297
11 Collier	0	2,652,296	359,671,624	323,627,679	(409,699)	35,634,246
12 Columbia	0	603,051	75,481,178	13,769,128	(85,980)	61,626,070
13 Dade	265,568	17,729,985	2,499,906,393	1,585,518,397	(2,847,621)	911,540,375
14 DeSoto	0	338,633	34,492,176	7,726,679	(39,290)	26,726,207
15 Dixie	0	206,599	16,533,971	2,538,468	(18,834)	13,976,669
16 Duval	1,047,656	6,877,784	967,884,482	345,340,705	(1,102,509)	621,441,268
17 Escambia	1,579,298	2,069,335	277,474,167	96,218,745	(316,068)	180,939,354
18 Flagler	0	810,645	95,276,056	50,720,214	(108,528)	44,447,314
19 Franklin	0	159,292	8,130,129	7,315,364	(9,261)	805,504
20 Gadsden	0	320,693	34,325,620	7,661,343	(39,100)	26,625,177
21 Gilchrist	0	244,187	23,911,752	4,021,395	(27,238)	19,863,119
22 Glades	384,388	195,812	14,882,649	3,483,647	(16,953)	11,382,049
23 Gulf	0	198,870	13,577,946	12,221,595	(15,467)	1,340,884
24 Hamilton	0	183,228	12,704,516	3,773,877	(14,472)	8,916,167
25 Hardee	0	357,484	35,079,260	8,438,926	(39,959)	26,600,375
26 Hendry	0	810,876	96,913,015	12,983,603	(110,393)	83,819,019
27 Hernando	0	1,398,995	183,722,158	53,256,676	(209,276)	130,256,206
28 Highlands	0	724,722	87,749,749	26,142,614	(99,955)	61,507,180
29 Hillsborough	1,507,066	11,789,171	1,631,557,305	522,339,733	(1,858,493)	1,107,359,079
30 Holmes	0	268,385	25,540,393	1,900,175	(29,093)	23,611,125
31 Indian River	0	989,440	115,875,898	91,832,199	(131,993)	23,911,706
32 Jackson	0	408,605	45,937,078	7,240,746	(52,327)	38,644,005
33 Jefferson	0	137,796	8,312,181	3,542,997	(9,468)	4,759,716
34 Lafayette	0	160,006	9,469,495	1,134,835	(10,787)	8,323,873
35 Lake	0	2,638,881	348,962,731	121,675,297	(397,500)	226,889,934
36 Lee	143,450	5,407,928	719,095,367	440,690,610	(819,115)	277,585,642
37 Leon	0	1,792,482	237,992,353	76,560,796	(271,095)	161,160,462
38 Levy	0	390,467	44,324,507	10,339,288	(50,490)	33,934,729
39 Liberty	0	168,260	10,957,093	1,100,994	(12,481)	9,843,618
40 Madison	0	222,826	17,875,878	3,934,818	(20,362)	13,920,698
41 Manatee	0	2,785,253	350,389,228	219,778,478	(399,125)	130,211,625
42 Marion	0	2,470,485	339,137,463	106,478,791	(386,309)	232,272,363
43 Martin	0	1,064,437	131,398,737	108,978,305	(149,675)	22,270,757
44 Monroe	809,417	545,500	60,635,345	54,569,650	(69,069)	5,996,626
45 Nassau	0	789,382	92,490,357	52,119,610	(105,355)	40,265,392
46 Okaloosa	3,101,842	1,806,833	235,687,278	94,206,411	(268,469)	141,212,398
47 Okeechobee	0	427,314	46,714,183	13,792,253	(53,212)	32,868,718
48 Orange	0	11,027,962	1,487,980,186	688,402,357	(1,694,945)	797,882,884
49 Osceola	0	4,018,915	543,187,137	166,051,158	(618,740)	376,517,239
50 Palm Beach	22,034	10,040,099	1,404,669,959	1,022,769,459	(1,600,047)	380,300,453
51 Pasco	0	4,581,414	623,108,120	168,605,715	(709,777)	453,792,628
52 Pinellas	0	4,781,147	664,999,800	429,589,410	(757,495)	234,652,895
53 Polk	0	6,249,074	865,970,525	210,811,690	(986,419)	654,172,416
54 Putnam	0	625,112	73,499,970	22,376,319	(83,723)	51,039,928
55 St. Johns	0	2,840,289	369,948,982	164,475,994	(421,406)	205,051,582
56 St. Lucie	0	2,573,071	340,880,584	128,545,347	(388,294)	211,946,943
57 Santa Rosa	1,444,816	1,723,941	229,380,739	56,951,521	(261,286)	172,167,932
58 Sarasota	0	2,525,094	336,628,187	302,940,415	(383,450)	33,304,322
59 Seminole	0	3,535,596	480,835,387	164,820,594	(547,715)	315,467,078
60 Sumter	0	619,530	66,571,743	59,919,053	(75,831)	6,576,859
61 Suwannee	0	406,595	43,669,736	8,928,281	(49,744)	34,691,711
62 Taylor	0	236,639	20,673,510	7,173,063	(23,549)	13,476,898
63 Union	0	220,756	18,315,878	1,197,049	(20,863)	17,097,966
64 Volusia	0	3,373,042	448,002,192	192,410,460	(510,315)	255,081,417
65 Wakulla	0	373,638	38,604,863	8,192,978	(43,975)	30,367,910
66 Walton	0	713,902	79,728,481	71,738,672	(90,818)	7,898,991
67 Washington	0	264,272	25,443,435	4,396,549	(28,982)	21,017,904
69 FAMU Lab School	0	132,241	5,115,517	0	(5,827)	5,109,690
70 FAU - Palm Beach	0	170,079	11,490,167	0	(13,088)	11,477,079
71 FAU - St. Lucie	0	177,419	10,430,347	0	(11,881)	10,418,466
72 FSU Lab - Broward	0	137,207	5,436,151	0	(6,192)	5,429,959
73 FSU Lab - Leon	0	200,634	14,197,947	0	(16,173)	14,181,774
74 UF Lab School	0	166,741	9,914,427	0	(11,293)	9,903,134
75 Virtual School	0	2,697,933	301,391,582	0	(343,313)	301,048,269
76 FSU Lab - Bay	0	106,648	1,157,696	0	(1,319)	1,156,377

State 14,958,729 160,000,000 21,212,690,319 9,893,757,286 (24,163,189) 11,294,769,844

2023-24 FEFP Second Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP -1-	Adjustment for Family Empowerment Scholarships -2-	Add Back State-Funded Discretionary Supplement <sup>1</sup> -3-	Adjusted Net State FEFP -4-
1 Alachua	142,581,089	(30,264,031)	5,973,107	118,290,165
2 Baker	32,014,699	(1,233,554)	197,793	30,978,938
3 Bay	96,476,631	(7,538,300)	1,386,103	90,324,434
4 Bradford	19,920,569	(3,219,946)	607,442	17,308,065
5 Brevard	339,354,783	(58,158,624)	11,434,469	292,630,628
6 Broward	905,014,889	(215,472,425)	47,897,841	737,440,305
7 Calhoun	15,306,434	(249,553)	34,487	15,091,368
8 Charlotte	16,736,261	(8,548,197)	2,207,973	10,396,037
9 Citrus	63,116,839	(7,909,072)	1,652,415	56,860,182
10 Clay	230,527,297	(15,018,650)	2,391,076	217,899,723
11 Collier	35,634,246	(29,372,905)	9,155,032	15,416,373
12 Columbia	61,626,070	(7,133,748)	1,127,101	55,619,423
13 Dade	911,540,375	(328,553,754)	72,204,316	655,190,937
14 DeSoto	26,726,207	(1,967,656)	336,184	25,094,735
15 Dixie	13,976,669	(1,300,114)	237,560	12,914,115
16 Duval	621,441,268	(124,439,801)	25,095,865	522,097,332
17 Escambia	180,939,354	(25,111,826)	5,309,264	161,136,792
18 Flagler	44,447,314	(7,455,558)	1,589,264	38,581,020
19 Franklin	805,504	(359,490)	113,340	559,354
20 Gadsden	26,625,177	(4,282,299)	867,474	23,210,352
21 Gilchrist	19,863,119	(2,522,225)	435,450	17,776,344
22 Glades	11,382,049	(483,731)	102,415	11,000,733
23 Gulf	1,340,884	(900,208)	276,696	717,372
24 Hamilton	8,916,167	(1,231,949)	276,543	7,960,761
25 Hardee	26,600,375	(705,481)	122,596	26,017,490
26 Hendry	83,819,019	(3,390,926)	391,418	80,819,511
27 Hernando	130,256,206	(18,276,322)	3,071,226	115,051,110
28 Highlands	61,507,180	(7,312,716)	1,461,329	55,655,793
29 Hillsborough	1,107,359,079	(132,817,605)	25,657,356	1,000,198,830
30 Holmes	23,611,125	(780,266)	114,743	22,945,602
31 Indian River	23,911,706	(9,831,963)	2,551,795	16,631,538
32 Jackson	38,644,005	(1,756,537)	317,562	37,205,030
33 Jefferson	4,759,716	(2,619,570)	669,666	2,809,812
34 Lafayette	8,323,873	(319,285)	62,775	8,067,363
35 Lake	226,889,934	(33,657,217)	6,229,693	199,462,410
36 Lee	277,585,642	(41,800,458)	9,882,444	245,667,628
37 Leon	161,160,462	(20,672,297)	3,894,056	144,382,221
38 Levy	33,934,729	(3,199,590)	623,548	31,358,687
39 Liberty	9,843,618	(374,519)	44,382	9,513,481
40 Madison	13,920,698	(720,779)	137,973	13,337,892
41 Manatee	130,211,625	(30,053,419)	6,669,570	106,827,776
42 Marion	232,272,363	(30,397,319)	5,609,872	207,484,916
43 Martin	22,270,757	(9,950,658)	2,591,794	14,911,893
44 Monroe	5,996,626	(4,239,263)	1,789,222	3,546,585
45 Nassau	40,265,392	(7,415,161)	1,767,416	34,617,647
46 Okaloosa	141,212,398	(17,327,915)	3,627,848	127,512,331
47 Okeechobee	32,868,718	(2,539,199)	525,875	30,855,394
48 Orange	797,882,884	(136,673,194)	28,885,026	690,094,716
49 Osceola	376,517,239	(49,766,302)	9,217,326	335,968,263
50 Palm Beach	380,300,453	(149,454,955)	36,931,640	267,777,138
51 Pasco	453,792,628	(40,579,568)	6,641,133	419,854,193
52 Pinellas	234,652,895	(101,673,278)	25,497,320	158,476,937
53 Polk	654,172,416	(69,715,011)	12,173,307	596,630,712
54 Putnam	51,039,928	(3,806,999)	821,574	48,054,503
55 St. Johns	205,051,582	(25,489,526)	5,076,670	184,638,726
56 St. Lucie	211,946,943	(30,740,429)	6,166,406	187,372,920
57 Santa Rosa	172,167,932	(13,748,070)	2,403,954	160,823,816
58 Sarasota	33,304,322	(32,284,749)	8,832,202	9,851,775
59 Seminole	315,467,078	(59,357,551)	11,778,385	267,887,912
60 Sumter	6,576,859	(3,043,987)	792,650	4,325,522
61 Suwannee	34,691,711	(3,638,741)	665,946	31,718,916
62 Taylor	13,476,898	(1,773,994)	408,305	12,111,209
63 Union	17,097,966	(760,107)	131,380	16,469,239
64 Volusia	255,081,417	(40,435,230)	8,049,356	222,695,543
65 Wakulla	30,367,910	(1,675,576)	299,088	28,991,422
66 Walton	7,898,991	(6,682,615)	2,320,273	3,536,649
67 Washington	21,017,904	(1,363,643)	276,326	19,930,587
69 FAMU Lab School	5,109,690	0	0	5,109,690
70 FAU - Palm Beach	11,477,079	0	0	11,477,079
71 FAU - St. Lucie	10,418,466	0	0	10,418,466
72 FSU Lab - Broward	5,429,959	0	0	5,429,959
73 FSU Lab - Leon	14,181,774	0	0	14,181,774
74 UF Lab School	9,903,134	0	0	9,903,134
75 Virtual School	301,048,269	0	0	301,048,269
76 FSU Lab - Bay	1,156,377	0	0	1,156,377
State	11,294,769,844	(2,035,549,606)	436,091,636	9,695,311,874

1. The State-Funded Discretionary Supplement component of each student's Family Empowerment Scholarship is funded from state funds only.

