

FUNDING FOR FLORIDA SCHOOL DISTRICTS

| 2024-25



FLORIDA DEPARTMENT OF
EDUCATION
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The Funding for Florida School Districts publication details the state program for financing public schools in Florida. The report was prepared by the Office of Funding and Financial Reporting in the Bureau of School Business Services, Florida Department of Education. For additional information, call 850-245-0405.

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OVERVIEW OF SCHOOL DISTRICT FUNDING

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

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

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

The FEFP is the primary mechanism for funding the operating costs of Florida school districts. As will be noted, there are other sources of funding; however, the FEFP is the foundation for financing Florida's K-12 educational programs. A key feature of the FEFP is that it bases financial support for education upon the individual student participating in a particular educational program rather than upon the number of teachers or classrooms. FEFP funds are primarily generated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students. Weighted FTE students are then multiplied by a base student allocation (BSA) and by a 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 pages 18 and 19.

Scholarship awards for K-12 education are available pursuant to the provisions of four 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 2024-25.

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.

- (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. Beginning July 1, 2024, students who choose to enroll in an approved private school qualify for the Florida Tax Credit Scholarship or Family Empowerment Scholarship Program.

- (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 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, or if the student received a scholarship under the Hope Scholarship Program in the 2023-24 school year.

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

Scholarship amounts for students receiving FES EO scholarships are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in basic programs 101, 102 or 103, plus a per FTE share for the categorical programs established in ss. 1011.62(5), (7)(a) and (16), F.S.

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.

- (4) Public School Transportation Stipend – The Public School Transportation Stipend, which is established in s. 1002.31(7), F.S., provides scholarship funds to public school students upon a first-come, first-served basis, for transportation to a nonvirtual public school or developmental research school in Florida that is different from the school in which the student is assigned. This \$750 stipend, up to one per household, is available for students in kindergarten through grade 8 only.

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 2022-23 received 31.77 percent of their financial support from state sources, 50.95 percent from local sources (including the Required Local Effort portion of the FEFP) and 17.28 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 2024-25 FEFP total \$12,720,432,199. Included in this total is \$11,744,107,789 from the General Revenue Fund,

\$505,320,508 from the Educational Enhancement Trust Fund and \$471,003,902 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, \$2,771,299,363 is provided in the class size reduction allocation for operations, which consists of \$2,581,361,909 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 2024-25, lottery proceeds were used to fund \$98,684,514 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$140,224,965 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 \$10,376,243,513 as adjusted required local effort for 2024-25. 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 2024 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 18, 2024. The state average millage was set at 3.087, and certifications for the 67 school districts varied from 3.198 (Orange) to 1.062 (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of eight districts. The districts and their adjusted millage rates were Charlotte (3.054), Collier (2.073), Franklin (1.876), Gulf (2.854), Monroe (1.062), Sarasota (2.873), Sumter (2.827) and Walton (1.638).

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 2024-25 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 \$200 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 2024-25, the contribution for the discretionary operating millage is \$45,942,523 (2024-25 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 27) 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.

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 (CRSA) Act was signed into law, providing an additional \$3.13 billion in Elementary and Secondary School Emergency Relief (ESSER II) funds for Florida school districts. The ESSER program provided considerable discretion to Florida school districts, but was intended to support efforts to respond to and recover from COVID-19. On March 11, 2021, the American Rescue Plan (ARP ESSER) was established, providing \$7.04 billion for Florida schools to safely reopen and sustain safe operations. The original CRRSA ESSER II program ended January 29, 2024; however, a small number of local educational agencies (LEAs) received an extension through March 2025. Similarly, the ARP ESSER program will end in January 2025, and LEAs will have an opportunity to seek an extension through approximately March 2026.

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

LEGAL AUTHORIZATION Part II of chapter 1011, F.S.; chapter 2024-231, Laws of Florida (L.O.F.) (2024-25 General Appropriations Act)

2024-25 FEFP APPROPRIATION \$12,720,432,199

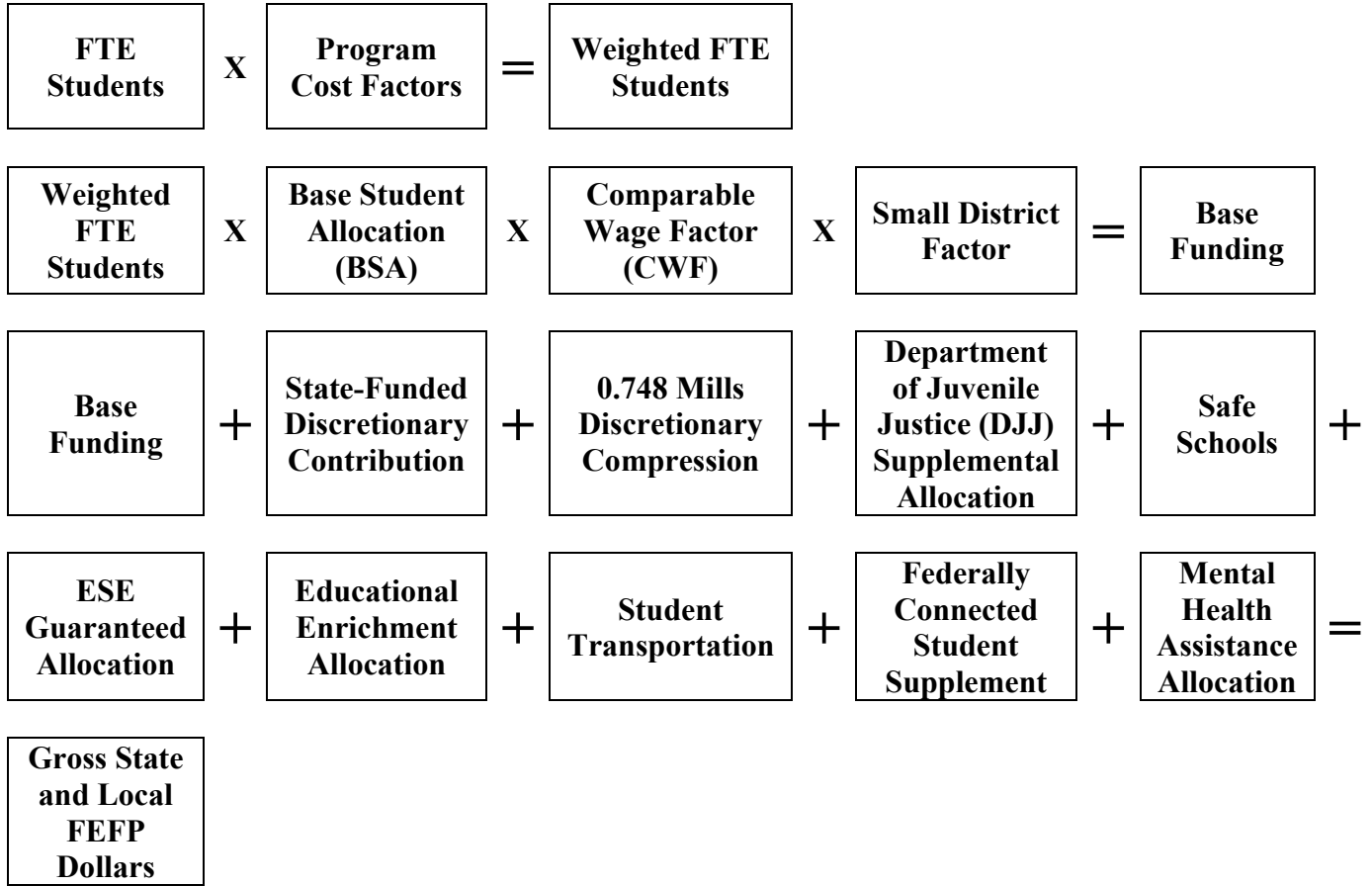
REQUIREMENTS FOR PARTICIPATION

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:

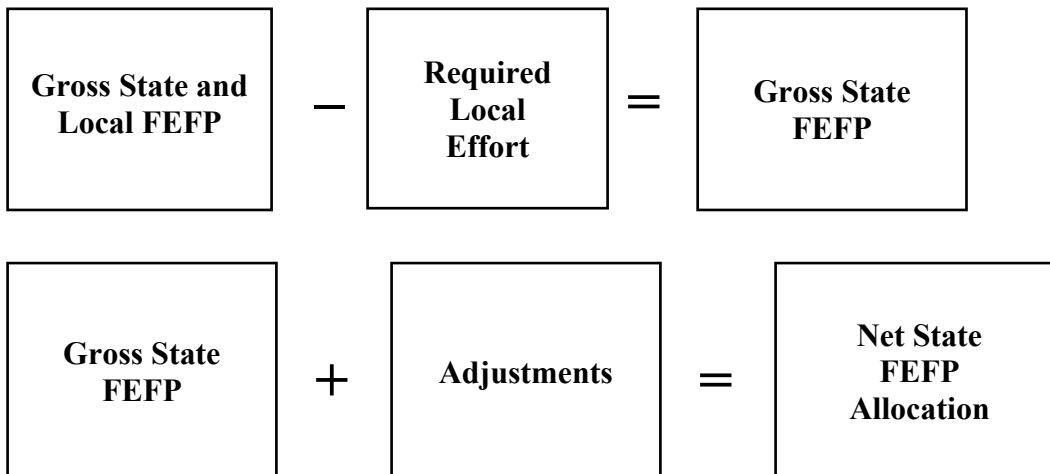
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code (F.A.C.).
- (2) Operate 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 20 for a description of Required Local Effort).
- (7) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.

DISTRIBUTING STATE DOLLARS

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

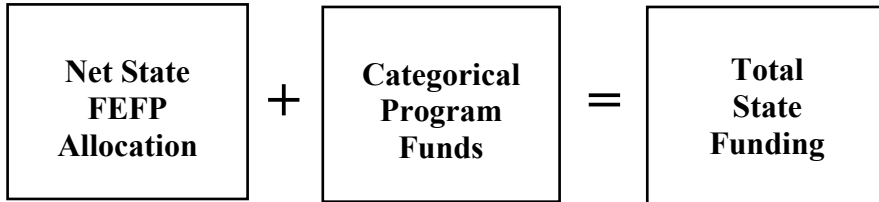


The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP dollars calculated in the previous table in the following manner:



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

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



Categorical program funds, which include Class Size Reduction funds and 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 2024-25 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.fldoe.org/fefp> under “FTE Information.”

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

Section 1011.62(1)(i)2., F.S., provides for add-on FTE credit for dual enrollment students who earn a grade of “A” or better in a general education core course taught in the previous year. For details, please see “Bonus FTE Programs” on page 14.

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 2024-25 school year and these surveys are scheduled for July 8-12, 2024; October 7-11, 2024; February 3-7, 2025; and June 16-20, 2025.

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 2024-25 are as follows:

	<u>2024-25</u> <u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2 and 3	1.118
102 – Grades 4, 5, 6, 7 and 8	1.000
103 – Grades 9, 10, 11 and 12	0.978
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.118
112 – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
113 – Grades 9, 10, 11 and 12 with ESE Services	0.978
254 – Support Level 4	3.697
255 – Support Level 5	5.992
(3) 130 – English for Speakers of Other Languages	1.192
(4) 300 – Programs for Grades 9-12 Career Education	1.079

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. Nonresidential DJJ facilities are funded for a 230- to 250- day school year or the hourly equivalent. For more detailed reporting instructions, please refer to 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 12.

Small District ESE Supplement

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

Small, Isolated School Supplement

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

A district elementary school may also qualify if:

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

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

Bonus FTE Programs

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

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

- (l) International Baccalaureate – A bonus of \$50 is earned by an IB teacher for each student in each IB course who receives a score of four or higher on the IB examination. An additional bonus of \$500 is earned by the IB teacher in a school designated with a performance grade category of "D" or "F" who has at least

one student scoring four or higher on the IB subject examination. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.

- (m) Advanced International Certificate of Education – A teacher earns a \$50 bonus for each student in the full-credit AICE course who receives a score of “E” or higher on the subject exam and a \$25 bonus for each student in each half-credit AICE course who receives a score of “E” or higher on the subject examination. Additional bonuses of \$500 for AICE courses and \$250 for pre-AICE courses shall be awarded to 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. An AICE teacher who qualifies for the additional \$500 bonus may not receive the additional \$250 bonus for pre-AICE courses. 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.

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.

Additional Bonus for IB Teachers

Separate from the bonuses available through s. 1011.62, F.S., chapter 2024-101, Laws of Florida, provides for a \$50 bonus to IB teachers for each student they teach who received a score of “C” or higher on an IB Theory of Knowledge subject examination. For 2024-25, \$250,000 in nonrecurring funds is appropriated for this purpose. If the total amount of bonuses exceeds this appropriation, then each teacher’s amount will be prorated. Continuation of this bonus into future years will be contingent upon additional appropriations.

Early High School Graduation

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

Dual Enrollment

Students who are enrolled in an early college program pursuant to s. 1007.273, F.S., earn 0.16 FTE, and those students who are not enrolled in an early college program earn 0.08 FTE upon completion of a general education course through the dual enrollment program with a grade of “A” or better, in accordance with s. 1011.62(i), F.S. In addition, students with a 3.0 grade point average or better who receive an associate degree through the dual enrollment program following completion of the degree earn 0.3 FTE. A student that completed a career themed 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 will earn an additional 0.08 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 2024-25 fiscal year, the BSA is \$5,330.98.

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. After the product amount is

determined, if it 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 2024-25:

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	1.0068
Broward	1.0259	Monroe	1.0381
Calhoun	1.0000	Nassau	1.0000
Charlotte	1.0000	Okaloosa	1.0000
Citrus	1.0000	Okeechobee	1.0000
Clay	1.0000	Orange	1.0103
Collier	1.0485	Osceola	1.0000
Columbia	1.0000	Palm Beach	1.0408
Miami-Dade	1.0222	Pasco	1.0000
DeSoto	1.0000	Pinellas	1.0035
Dixie	1.0000	Polk	1.0000
Duval	1.0091	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	1.0158
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	1.0121	Washington	1.0000
Holmes	1.0000	FAMU	1.0000
Indian River	1.0000	FAU – Palm Beach	1.0408
Jackson	1.0000	FSU - Broward	1.0259
Jefferson	1.0000	FSU – Leon	1.0000
Lafayette	1.0000	UF	1.0000
Lake	1.0000	FLVS	1.0000
Lee	1.0070	FSU - Bay	1.0000
Leon	1.0000	TCA	1.0000
Levy	1.0000		

Base Funding

Base Funding is derived from the product of the weighted FTE students, multiplied by the BSA, the CWF and the SDF. In 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, Turnaround Supplemental Services Allocation, and Funding Compression and Hold Harmless

Allocation. To compensate school districts and give them more flexibility to spend their education funds, Base Funding has been increased this year.

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 comparable wage factor. 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 \$290,000,000 for Safe Schools activities in the 2024-25 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 non-scholarship unweighted student enrollment. Safe Schools funds are to be used by school districts to help them comply with ss. 1006.07 through 1006.12, F.S., with priority given to establishing a school resource officer program pursuant to s. 1006.12, F.S. Each district must report to the department by October 15 that all of its public schools have completed a security risk assessment pursuant to s. 1006.1493, F.S. If a district school board, through its adopted policies, procedures or actions, denies a charter school access to any safe school officer options pursuant to s. 1006.13, F.S., the school district must assign a school resource officer or school safety officer to the charter school. Under such circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school, pursuant to s. 1011.62(12), F.S., and shall be retained by the school district.

Educational Enrichment Allocation

The Educational Enrichment Allocation (EEA) component of the FEFP formula provides funding of \$832,949,386 (as of the second calculation of the FEFP) for the 2024-25 fiscal year. The EEA 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 for the EEA allocation shall 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 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. This allocation provides for the additional services needed for exceptional students. District allocations from the appropriation of \$1,293,529,266 are recalculated during the year based on actual student membership from FTE surveys. School districts that have provided education services in 2023-24 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 2024-25, 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, \$556,584,049 is appropriated for Student Transportation in 2024-25. 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 2024-25 Second Calculation, a statewide total of \$14,849,059 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 \$180,000,000 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 \$1,254,607,800, or 6.66 percent of base FEFP funding, is provided for the Salary Increase Allocation, created by s. 1011.62(14), F.S. Of this total, \$1,053,041,685, or 5.59 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 \$201,566,115, or 1.07 percent, is considered the growth allocation and is to be used for salary increases in the 2024-25 fiscal year. School districts and charter schools shall use the 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 (b) to provide salary increases to classroom teachers and/or other full-time instructional personnel as defined in s. 1012.01(2), F.S., in a manner that best suits the needs of the school district or charter school.

School districts must submit board-approved salary distribution plans to the department by October 1, 2024, indicating how they plan to distribute Salary Increase Allocation funds. A final report on the expenditure of these funds will be due on August 1, 2025.

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 2024-25 was set in the Second Calculation at \$10,377,115,280. Using the certified 2024 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 3-6, the certified millage rates of eight districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 3.087 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 adjust 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 2024-25 FEFP Second Calculation includes a proration to available funds, reducing the calculated FEFP by \$23,754,669.

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

Sections 73 and 74 of the 2024 General Appropriations Act, Chapter 2024-231, L.O.F., appropriates the unexpended balance of funds from the 2023-24 fiscal year, plus \$50 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. To use these funds, the department must prove that a school district's total FEFP funds per-unweighted FTE have decreased when compared to either the 2024-25 FEFP Conference Calculation or the 2024-25 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 2024-25, the class size reduction appropriation is \$2,771,299,363 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 2024-25 fiscal year for the operating categorical program are as follows: \$950.92 (grades PreK-3), \$907.92 (grades 4-8), and \$910.12 (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 (FES) in accordance with s. 1002.394, F.S. 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 2024-25 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 2024-231, L.O.F. (2024-25 General Appropriations Act)

2024-25 Appropriation

\$9,223,318 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 2024-231, L.O.F. (2024-25 General Appropriations Act)

2024-25 Appropriation

\$230,810,199 appropriated to charter schools

Special Facility Construction Account

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 2024-231, L.O.F. (2024-25 General Appropriations Act)

2024-25 Appropriation

\$193,182,160 appropriated for the following projects:

\$ 32,794,471	Gadsden County School District
\$13,426,376	Gilchrist County School District
\$35,015,832	Glades County School District
\$30,210,267	Hendry County School District
\$59,785,687	Putnam County School District
\$21,949,527	Wakulla 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 colleges for capital outlay purposes. The number of instruction units determines the annual allocation of these funds for each school district and Florida college. For school districts, each instruction unit for the base year equals \$600 and each growth unit, or the increase in instruction units of the current year over the base year, is valued at \$800. Both base instruction units and growth instruction units for Florida colleges are worth \$400. A school district or Florida college may elect to bond its allocation or receive the funds as cash, in which case it is commonly referred to as “flow-through” funds. CO&DS funds may be used for capital outlay projects included on a school district’s or college’s Project Priority List, which is developed from the educational plant survey as approved by the department.

Legal Authorization

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

Specific Appropriation 21, chapter 2024-231, L.O.F. (2024-25 General Appropriations Act)

2024-25 Appropriation

\$118,000,000 appropriated for both school districts and Florida colleges.

SPECIAL FACILITIES FUNDS APPROPRIATED FROM GENERAL REVENUE

Educational Facilities Security Grant

Pursuant to specific appropriation 110 of chapter 2024-231, L.O.F. (2024-25 General Appropriations Act), \$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

Specific Appropriation 110, chapter 2024-231, L.O.F.

2024-25 Appropriation

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

The School Hardening Grant program is to improve the physical security of school buildings based on the security risk assessment required by s. 1006.1493, F.S. By December 31, 2024, school districts and charter schools receiving School Hardening Grant program funds shall report to the Florida Department of Education (department), in a format prescribed by the department, the total estimated costs of their unmet school campus hardening needs as identified by the Florida Safe Schools Assessment Tool conducted pursuant to section 1006.1493, F.S. The report should include a prioritized list of school hardening project needs by each school district or charter school and an expected timeframe for implementing those projects. In accordance with section 119.071(3)(a), F.S., data and information related to security risk assessments administered pursuant to s. 1006.1493, F.S., are confidential and exempt from public records requirements. Funds may only be used for capital purchases and shall be allocated initially based on each district's capital outlay FTE and charter school FTE. No district shall be allocated less than \$42,000. Funds shall be provided based on district application, which must be submitted to the department by February 1, 2025.

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 2024-25 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 119, Chapter 2024-231, L.O.F. (2024-25 General Appropriations Act); s. 1011.80, F.S.

For Performance-Based Incentives:

- Specific Appropriation 117, Chapter 2024-231, L.O.F. (2024-25 GAA) for Industry Certification and Section 30 back of the bill funds
- Specific Appropriation 123, Chapter 2024-231, L.O.F. (2024-25 GAA) for the Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE)
- Specific Appropriation 124, Chapter 2024-231, L.O.F. (2024-25 GAA) for Student Success in CTE
- Specific Appropriation 124, Chapter 2024-231, L.O.F. (2024-25 GAA) for Graduation Alternative to Traditional Education (GATE).

2024-25 Appropriations

Workforce Development Funds	\$451,201,797
Performance-Based Incentive Funds:	
Industry Certification	\$ 8,500,000
Industry Certification (2023-24 additional funds)	\$ 725,000
Student Success in Career and Technical Education	\$ 2,500,000
Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE)	\$ 20,000,000
Graduation Alternative to Traditional Education (GATE)	\$ 1,000,000

Adult Fees

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

Workforce Education Program	Tuition Range Per Contact Hour
Resident: 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 2024 Changes

No changes were made to workforce education fees during the legislative session.

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 84, chapter 2024-231, L.O.F. (2024-25 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2024-25 Appropriation

\$556,584,049

Students Eligible for Transportation Funding

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

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

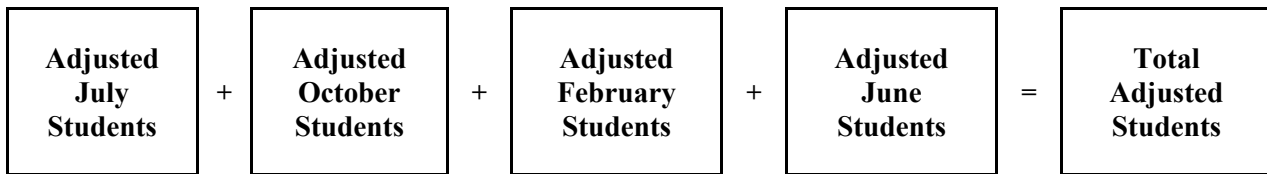
- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by s. 1011.68(1)(d), F.S., who attend a university, state college or career center, are included.
- (6) The student meets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

DISTRIBUTING STUDENT TRANSPORTATION DOLLARS

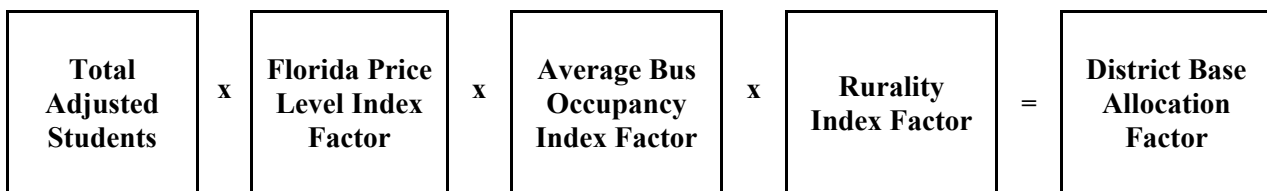
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



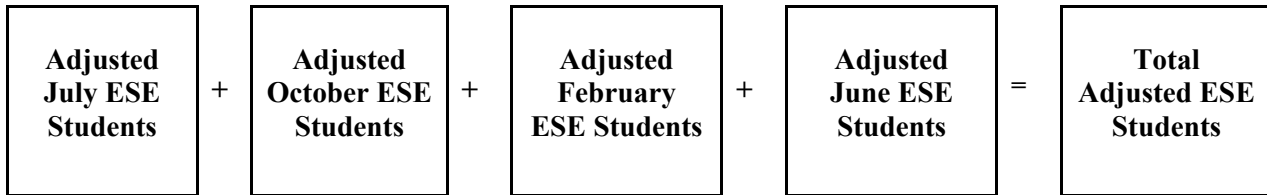
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



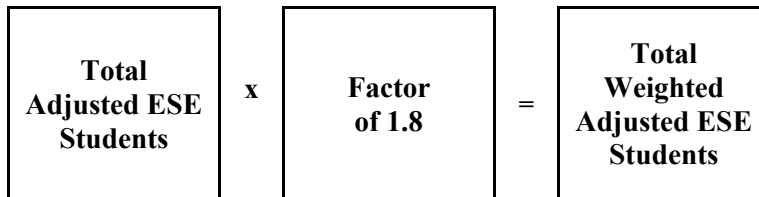
The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s ABO and the district’s Rurality Index. Each factor is designed to affect the base allocation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

District Exceptional Student Education Allocation Factor

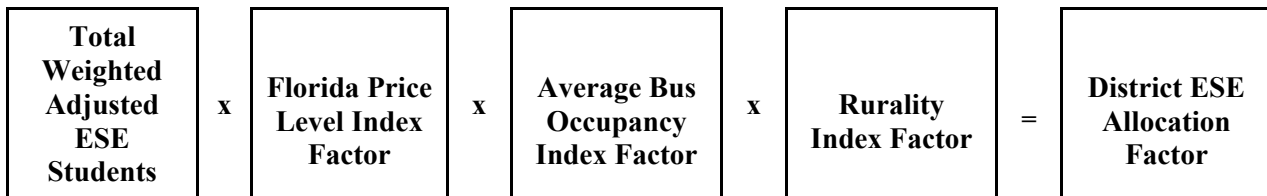
Exceptional Student Education Allocation



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

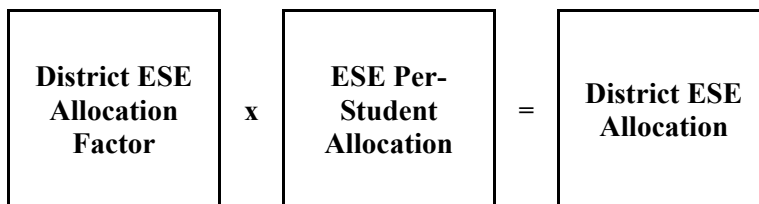


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.



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

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



$$\boxed{\text{Total Transportation Appropriation}} - \boxed{\text{Total of All Districts ESE Allocations}} = \boxed{\text{Total Base Allocation}}$$

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.

$$\boxed{\text{District Base Allocation Factor}} \div \boxed{\text{Total of All District Base Allocation Factors}} = \boxed{\text{District Base Proration Factor}}$$

$$\boxed{\text{District Base Proration Factor}} \times \boxed{\text{Total Base Allocation}} = \boxed{\text{District Base Allocation}}$$

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.

$$\boxed{\text{District Base Allocation}} + \boxed{\text{District ESE Allocation}} = \boxed{\text{Total District Allocation}}$$

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

STUDENT TRANSPORTATION CALCULATION SCHEDULE

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

- (1) First Calculation – This calculation is completed immediately after the annual legislative session. It is based on each school district's number of eligible students transported from the transportation surveys for July, preceding fiscal year; October, preceding fiscal year; February, preceding year; and June, second preceding fiscal year.
- (2) Second Calculation – This calculation is completed upon receipt of the transported student count for the October survey. It is based on each school district's number of eligible students transported from the transportation surveys for July, current fiscal year; October, current fiscal year; and June, preceding fiscal year. The October transported student count is used for the February count.
- (3) Third Calculation – 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 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.

2024-25 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2024-25	2024-25	\$5,330.98	Adjusted	Small	Base	State-Funded	0.748
	Unweighted FTE	Weighted FTE ¹	Funded Times Funded Weighted FTE	Comparable Wage Factor	District Factor	Funding ²	Discretionary Contribution	Commissions
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,899.43	34,773.83	185,378,592	1.0000	0.0000	185,378,592	0	7,303,374
2 Baker	4,920.95	5,299.20	28,249,929	1.0000	1.0277	29,032,452	0	2,872,211
3 Bay	28,881.41	33,134.14	176,637,438	1.0000	0.0000	176,637,438	0	73,936
4 Bradford	3,174.91	3,373.15	17,982,195	1.0000	1.0277	18,480,302	0	1,501,986
5 Brevard	82,227.16	90,279.27	481,276,983	1.0000	0.0000	481,276,983	0	14,453,890
6 Broward	279,121.86	309,301.32	1,648,879,151	1.0259	0.0000	1,691,585,121	0	0
7 Calhoun	2,004.10	2,230.27	11,889,525	1.0000	1.0277	12,218,865	0	1,160,494
8 Charlotte	17,618.84	19,402.95	103,436,738	1.0000	0.0000	103,436,738	0	0
9 Citrus	16,772.95	17,981.91	95,861,203	1.0000	0.0000	95,861,203	0	1,850,056
10 Clay	41,441.17	45,317.13	241,584,714	1.0000	0.0000	241,584,714	0	19,998,265
11 Collier	52,096.56	57,935.85	308,854,858	1.0485	0.0000	323,834,319	0	0
12 Columbia	10,477.29	11,267.77	60,068,257	1.0000	1.0277	61,732,148	0	5,319,111
13 Dade	381,116.93	418,984.94	2,233,600,335	1.0222	0.0000	2,283,186,262	0	0
14 DeSoto	4,729.66	5,019.35	26,758,054	1.0000	1.0277	27,499,252	0	1,858,709
15 Dixie	2,130.30	2,315.84	12,345,697	1.0000	1.0277	12,687,673	0	1,148,168
16 Duval	146,804.18	159,586.29	850,751,320	1.0091	0.0000	858,493,157	0	38,072,196
17 Escambia	40,246.24	43,747.53	233,217,207	1.0000	0.0000	233,217,207	0	9,220,816
18 Flagler	14,873.33	16,166.80	86,184,887	1.0000	0.0000	86,184,887	0	0
19 Franklin	1,158.42	1,261.40	6,724,498	1.0000	1.0277	6,910,767	0	0
20 Gadsden	4,752.59	5,104.21	27,210,441	1.0000	1.0277	27,964,170	0	2,017,427
21 Gilchrist	3,136.84	3,580.05	19,085,175	1.0000	1.0277	19,613,834	0	1,558,539
22 Glades	1,870.47	2,007.04	10,699,490	1.0000	1.0277	10,995,866	0	669,067
23 Gulf	1,898.50	2,088.86	11,135,671	1.0000	1.0277	11,444,129	0	0
24 Hamilton	1,670.41	1,779.01	9,483,867	1.0000	1.0277	9,746,570	0	441,005
25 Hardee	4,669.63	4,996.73	26,637,468	1.0000	1.0277	27,375,326	0	1,736,075
26 Hendry	13,183.13	14,258.26	76,010,499	1.0000	1.0277	78,115,990	0	7,616,290
27 Hernando	25,677.23	28,237.17	150,531,789	1.0000	0.0000	150,531,789	0	7,686,222
28 Highlands	13,011.65	13,877.58	73,981,101	1.0000	1.0277	76,030,377	0	4,280,052
29 Hillsborough	239,843.83	265,632.78	1,416,083,038	1.0121	0.0000	1,433,217,643	0	69,948,055
30 Holmes	3,116.15	3,271.47	17,440,141	1.0000	1.0277	17,923,233	0	2,078,534
31 Indian River	18,125.63	19,864.52	105,897,359	1.0000	0.0000	105,897,359	0	0
32 Jackson	5,915.37	6,531.31	34,818,283	1.0000	1.0277	35,782,749	0	3,108,941
33 Jefferson	865.75	938.00	5,000,459	1.0000	1.0277	5,138,972	0	0
34 Lafayette	1,159.75	1,296.24	6,910,230	1.0000	1.0277	7,101,643	0	679,579
35 Lake	53,148.59	57,767.76	307,958,773	1.0000	0.0000	307,958,773	0	12,152,957
36 Lee	107,550.54	119,218.24	635,550,053	1.0070	0.0000	639,998,903	0	0
37 Leon	34,591.14	37,264.29	198,655,185	1.0000	0.0000	198,655,185	0	9,445,457
38 Levy	5,885.45	6,407.84	34,160,067	1.0000	1.0277	35,106,301	0	2,266,075
39 Liberty	1,278.25	1,455.32	7,758,282	1.0000	1.0277	7,973,186	0	785,191
40 Madison	2,300.60	2,441.74	13,016,867	1.0000	1.0277	13,377,434	0	944,534
41 Manatee	56,469.75	61,283.55	326,701,379	1.0000	0.0000	326,701,379	0	0
42 Marion	50,311.97	55,253.31	294,554,291	1.0000	0.0000	294,554,291	0	14,210,616
43 Martin	19,731.43	22,158.20	118,124,921	1.0068	0.0000	118,928,170	0	0
44 Monroe	8,886.57	9,754.89	52,003,123	1.0381	0.0000	53,984,442	0	0
45 Nassau	14,056.91	15,258.21	81,341,212	1.0000	0.0000	81,341,212	0	0
46 Okaloosa	33,720.24	37,042.96	197,475,279	1.0000	0.0000	197,475,279	0	5,508,876
47 Okeechobee	6,398.95	6,830.43	36,412,886	1.0000	1.0277	37,421,523	0	1,874,828
48 Orange	224,565.64	254,097.73	1,354,589,917	1.0103	0.0000	1,368,542,193	0	17,646,368
49 Osceola	81,059.81	88,409.26	471,307,997	1.0000	0.0000	471,307,997	0	25,603,552
50 Palm Beach	210,228.91	234,891.44	1,252,201,569	1.0408	0.0000	1,303,291,393	0	0
51 Pasco	92,525.72	102,063.70	544,099,543	1.0000	0.0000	544,099,543	0	33,391,607
52 Pinellas	99,443.08	110,304.92	588,033,322	1.0035	0.0000	590,091,439	0	0
53 Polk	127,670.54	138,449.51	738,071,569	1.0000	0.0000	738,071,569	0	52,671,758
54 Putnam	10,210.97	10,913.65	58,180,450	1.0000	1.0277	59,792,048	0	2,390,797
55 St. Johns	55,612.09	62,042.21	330,745,781	1.0000	0.0000	330,745,781	0	3,975,708
56 St. Lucie	52,664.29	56,764.62	302,611,054	1.0000	0.0000	302,611,054	0	10,518,639
57 Santa Rosa	31,656.56	35,406.64	188,752,090	1.0000	0.0000	188,752,090	0	12,180,495
58 Sarasota	48,660.24	55,101.33	293,744,088	1.0158	0.0000	298,385,245	0	0
59 Seminole	72,207.45	78,743.32	419,779,064	1.0000	0.0000	419,779,064	0	18,357,300
60 Sumter	10,627.14	11,786.02	62,831,037	1.0000	0.0000	62,831,037	0	0
61 Suwannee	6,473.82	6,830.29	36,412,139	1.0000	1.0277	37,420,755	0	3,153,721
62 Taylor	2,814.79	3,166.61	16,881,135	1.0000	1.0277	17,348,742	0	665,107
63 Union	2,334.81	2,489.86	13,273,394	1.0000	1.0277	13,641,067	0	1,643,216
64 Volusia	68,886.65	75,179.45	400,780,144	1.0000	0.0000	400,780,144	0	8,242,288
65 Wakulla	5,399.37	5,882.29	31,358,370	1.0000	1.0277	32,226,997	0	2,609,731
66 Walton	12,751.95	13,737.74	73,235,617	1.0000	0.0000	73,235,617	0	0
67 Washington	3,301.91	3,721.46	19,839,029	1.0000	1.0277	20,388,570	0	1,638,474
69 FAMU Lab School	557.40	580.30	3,093,568	1.0000	0.0000	3,093,568	314,641	152,204
70 FAU - Palm Beach	1,324.59	1,475.15	7,863,995	1.0408	0.0000	8,184,846	1,611,443	0
72 FSU Lab - Broward	699.15	755.67	4,028,462	1.0259	0.0000	4,132,799	588,517	0
73 FSU Lab - Leon	1,848.82	1,966.88	10,485,398	1.0000	0.0000	10,485,398	1,043,622	504,839
74 UF Lab School	1,377.51	1,442.34	7,689,086	1.0000	0.0000	7,689,086	838,339	315,381
75 Virtual School	49,949.79	50,466.09	269,033,716	1.0000	0.0000	269,033,716	41,111,175	723,772
76 FSU Lab - Bay	225.00	222.58	1,186,570	1.0000	0.0000	1,186,570	187,871	576
77 TCA	300.00	294.91	1,572,159	1.0000	0.0000	1,572,159	246,915	4,347

State 3,170,301.01 3,490,164.88 18,605,999,173 18,838,314,295 45,942,523 450,231,412

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)

2024-25 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Educational Enrichment Allocation	DJJ Supplemental Allocation	Transportation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	3,763,140	15,355,901	9,231,958	139,225	5,077,807
2 Baker	638,659	1,674,570	1,895,066	0	1,903,252
3 Bay	3,103,231	11,193,140	8,447,940	30,728	4,588,853
4 Bradford	502,841	1,734,765	1,700,736	0	750,517
5 Brevard	7,504,098	40,036,980	21,778,548	48,824	12,655,829
6 Broward	25,195,142	113,810,746	61,036,315	182,143	34,864,712
7 Calhoun	406,779	949,184	1,544,357	0	480,456
8 Charlotte	1,692,911	7,299,346	3,858,553	0	4,234,010
9 Citrus	1,712,697	8,742,027	3,603,424	29,791	5,026,256
10 Clay	3,402,467	22,430,707	10,416,755	159,540	9,232,653
11 Collier	4,317,502	26,100,288	11,700,818	88,015	10,464,328
12 Columbia	1,215,671	4,482,441	3,850,049	0	2,559,801
13 Dade	37,134,693	163,742,340	123,587,631	135,204	26,190,741
14 DeSoto	666,251	2,143,554	2,456,607	0	917,085
15 Dixie	426,851	1,007,571	890,355	0	551,901
16 Duval	15,166,786	62,362,654	37,970,625	177,822	21,905,690
17 Escambia	4,587,656	16,387,484	10,873,173	123,447	9,470,645
18 Flagler	1,350,721	7,804,642	3,142,542	0	3,801,235
19 Franklin	367,783	573,026	242,516	0	352,224
20 Gadsden	619,241	1,698,931	1,550,707	0	2,316,821
21 Gilchrist	459,265	1,428,176	2,233,315	0	687,179
22 Glades	389,653	812,944	1,626,729	0	454,544
23 Gulf	416,332	826,924	376,993	0	386,395
24 Hamilton	412,681	586,098	887,008	0	641,197
25 Hardee	657,158	1,724,463	1,165,736	0	1,451,319
26 Hendry	902,281	3,456,474	4,032,258	0	1,832,016
27 Hernando	2,274,752	12,700,396	5,933,300	18,542	6,298,132
28 Highlands	1,432,703	5,390,800	2,833,103	0	3,114,378
29 Hillsborough	18,326,542	90,500,125	62,681,241	204,075	39,978,726
30 Holmes	490,486	1,179,931	2,594,442	0	775,306
31 Indian River	1,732,136	7,170,424	3,921,111	0	3,359,655
32 Jackson	690,317	2,446,160	2,517,053	0	1,880,437
33 Jefferson	362,508	501,661	1,409,628	0	307,821
34 Lafayette	332,209	535,959	752,399	0	211,648
35 Lake	4,579,870	21,685,031	12,084,826	0	10,300,137
36 Lee	8,768,483	37,832,653	39,223,372	128,074	30,746,895
37 Leon	4,071,912	19,110,646	10,024,824	95,566	5,832,206
38 Levy	811,657	2,725,518	3,285,555	0	1,615,151
39 Liberty	343,657	583,799	821,548	44,432	307,315
40 Madison	449,216	1,101,280	1,021,839	0	729,253
41 Manatee	5,195,218	22,590,786	13,928,999	171,644	9,174,171
42 Marion	4,654,628	19,878,723	14,512,154	99,949	13,503,229
43 Martin	1,826,074	8,070,289	4,552,447	0	3,530,789
44 Monroe	1,048,089	4,013,980	1,923,434	321	1,326,557
45 Nassau	1,319,432	5,042,232	5,346,384	0	4,154,406
46 Okaloosa	2,998,669	14,980,674	9,003,736	32,419	8,288,618
47 Okeechobee	889,195	3,714,792	1,970,011	0	1,955,771
48 Orange	21,003,900	68,908,120	53,755,773	165,722	33,357,650
49 Osceola	6,380,252	25,462,978	19,354,334	0	17,678,697
50 Palm Beach	19,042,026	88,095,997	46,163,704	118,630	33,985,653
51 Pasco	7,399,475	37,463,947	25,132,861	88,709	21,750,965
52 Pinellas	10,071,606	45,438,923	23,626,832	133,424	13,514,089
53 Polk	10,192,630	50,457,062	33,602,632	138,724	33,652,153
54 Putnam	1,172,429	5,163,445	2,925,031	0	2,896,422
55 St. Johns	4,045,463	25,224,912	12,460,805	0	16,133,273
56 St. Lucie	4,253,167	23,796,409	15,760,182	110,134	13,930,277
57 Santa Rosa	2,507,286	11,711,605	8,727,841	0	9,227,902
58 Sarasota	4,655,532	24,080,706	9,843,000	0	9,599,200
59 Seminole	5,787,910	32,955,553	16,812,334	0	15,665,318
60 Sumter	1,157,006	4,160,599	2,147,401	0	1,648,076
61 Suwannee	800,277	2,527,746	1,319,648	0	1,469,715
62 Taylor	547,771	1,194,262	850,758	0	774,813
63 Union	422,461	1,080,984	1,044,734	0	600,854
64 Volusia	6,382,556	32,559,762	17,964,932	166,751	14,034,874
65 Wakulla	683,877	2,561,133	1,000,488	0	1,972,369
66 Walton	1,212,079	5,597,145	2,592,154	0	3,482,822
67 Washington	506,818	1,321,231	1,756,596	0	1,020,860
69 FAMU Lab School	286,576	62,662	860,185	0	0
70 FAU - Palm Beach	336,919	149,933	1,451,314	0	0
72 FSU Lab - Broward	295,878	292,156	196,860	0	0
73 FSU Lab - Leon	371,319	349,268	1,495,122	0	0
74 UF Lab School	340,094	460,903	1,519,480	0	0
75 Virtual School	0	2,301,110	0	0	0
76 FSU Lab - Bay	264,764	20,558	62,087	0	0
77 TCA	269,686	8,922	80,163	0	0
State	290,000,000	1,293,529,266	832,949,371	2,831,855	556,584,049

2024-25 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	1,799,442	228,049,439	77,394,903	(240,710)	150,413,826
2 Baker	0	386,026	38,402,236	5,130,823	(40,534)	33,230,879
3 Bay	1,184,343	1,772,684	207,032,293	98,750,978	(218,526)	108,062,789
4 Bradford	0	271,367	24,942,514	4,841,927	(26,327)	20,074,260
5 Brevard	3,250,993	4,529,781	585,535,926	222,823,600	(618,043)	362,094,283
6 Broward	0	14,758,713	1,941,432,892	957,409,671	(2,049,215)	981,974,006
7 Calhoun	0	219,180	16,979,315	2,049,241	(17,922)	14,912,152
8 Charlotte	0	1,094,518	121,616,076	109,460,630	(128,368)	12,027,078
9 Citrus	0	1,039,229	117,864,683	50,390,091	(124,408)	67,350,184
10 Clay	469,040	2,455,757	310,149,898	58,665,206	(327,368)	251,157,324
11 Collier	0	3,028,956	379,534,226	341,570,638	(400,605)	37,562,983
12 Columbia	0	664,113	79,823,334	14,521,711	(84,255)	65,217,368
13 Dade	133,440	19,978,966	2,654,089,277	1,691,587,531	(2,801,436)	959,700,310
14 DeSoto	0	353,525	35,894,983	8,702,575	(37,888)	27,154,520
15 Dixie	0	217,152	16,929,671	2,648,775	(17,870)	14,263,026
16 Duval	959,189	7,835,246	1,042,943,365	350,308,295	(1,100,844)	691,534,226
17 Escambia	1,704,685	2,282,924	287,868,037	101,156,819	(303,850)	186,407,368
18 Flagler	0	924,157	103,208,184	55,532,832	(108,938)	47,566,414
19 Franklin	0	167,619	8,613,935	7,751,431	(9,092)	853,412
20 Gadsden	0	352,146	36,519,443	8,198,729	(38,547)	28,282,167
21 Gilchrist	0	274,248	26,254,556	4,494,747	(27,712)	21,732,097
22 Glades	488,265	205,892	15,642,960	3,542,086	(16,511)	12,084,363
23 Gulf	0	210,109	13,660,882	12,293,922	(14,419)	1,352,541
24 Hamilton	0	192,563	12,907,122	3,875,694	(13,624)	9,017,804
25 Hardee	0	376,261	34,486,338	8,827,550	(36,401)	25,622,387
26 Hendry	0	861,174	96,816,483	13,682,287	(102,191)	83,032,005
27 Hernando	0	1,497,221	186,940,354	55,758,457	(197,319)	130,984,578
28 Highlands	0	817,513	93,898,926	27,390,891	(99,112)	66,408,923
29 Hillsborough	1,471,922	13,355,915	1,729,684,244	547,524,322	(1,825,711)	1,180,334,211
30 Holmes	0	282,577	25,324,509	1,949,335	(26,730)	23,348,444
31 Indian River	0	1,094,339	123,175,024	94,198,899	(130,013)	28,846,112
32 Jackson	0	441,664	46,867,321	7,776,304	(49,469)	39,041,548
33 Jefferson	0	142,983	7,863,573	3,638,038	(8,300)	4,217,235
34 Lafayette	0	167,488	9,780,925	1,205,275	(10,324)	8,565,326
35 Lake	0	2,993,046	371,754,640	134,938,526	(392,393)	236,423,721
36 Lee	126,480	6,173,441	762,998,301	466,177,198	(805,358)	296,015,745
37 Leon	0	1,999,050	249,234,846	81,784,683	(263,072)	167,187,091
38 Levy	0	424,582	46,234,839	11,065,830	(48,802)	35,120,207
39 Liberty	0	176,009	11,035,137	1,204,892	(11,648)	9,818,597
40 Madison	0	232,082	17,855,638	4,050,066	(18,847)	13,786,725
41 Manatee	0	3,225,525	380,987,722	229,480,211	(402,139)	151,105,372
42 Marion	0	2,861,325	364,274,915	114,287,749	(384,498)	249,602,668
43 Martin	0	1,173,328	138,081,097	113,171,209	(145,747)	24,764,141
44 Monroe	967,669	609,196	63,873,688	57,502,239	(67,420)	6,304,029
45 Nassau	0	880,167	98,083,833	54,558,570	(103,529)	43,421,734
46 Okaloosa	2,558,708	2,005,356	242,852,335	95,095,967	(256,335)	147,500,033
47 Okeechobee	0	469,725	48,295,845	14,422,651	(50,977)	33,822,217
48 Orange	0	12,326,430	1,575,706,156	728,683,151	(1,663,185)	845,359,820
49 Osceola	0	4,559,583	570,347,393	174,689,799	(602,011)	395,055,583
50 Palm Beach	23,920	11,441,151	1,502,162,474	1,044,226,360	(1,585,558)	456,350,556
51 Pasco	0	5,284,183	674,611,290	181,479,422	(712,064)	492,419,804
52 Pinellas	0	5,249,078	688,125,391	444,258,564	(726,328)	243,140,499
53 Polk	0	7,132,797	925,919,325	221,093,908	(977,324)	703,848,093
54 Putnam	0	686,635	75,026,807	24,983,054	(79,192)	49,964,561
55 St. Johns	0	3,180,010	395,765,952	171,659,263	(417,738)	223,688,951
56 St. Lucie	0	3,005,598	373,985,460	133,686,275	(394,748)	239,904,437
57 Santa Rosa	1,508,565	1,884,917	236,500,701	60,225,999	(249,631)	176,025,071
58 Sarasota	0	2,815,276	349,378,959	314,391,422	(368,775)	34,618,762
59 Seminole	0	3,937,557	513,295,036	170,279,151	(541,792)	342,474,093
60 Sumter	0	717,103	72,661,222	65,394,752	(76,695)	7,189,775
61 Suwannee	0	451,950	47,143,812	9,537,564	(49,761)	37,556,487
62 Taylor	0	252,369	21,633,822	7,000,309	(22,835)	14,610,678
63 Union	0	235,041	18,668,357	1,324,692	(19,705)	17,323,960
64 Volusia	0	3,852,117	483,983,424	200,522,684	(510,853)	282,949,887
65 Wakulla	0	410,436	41,465,031	7,961,644	(43,767)	33,459,620
66 Walton	0	815,219	86,935,036	78,258,517	(91,761)	8,584,758
67 Washington	0	286,974	26,919,523	4,664,746	(28,414)	22,226,363
69 FAMU Lab School	0	133,685	4,903,521	0	(5,176)	4,898,345
70 FAU - Palm Beach	0	180,049	11,914,504	0	(12,576)	11,901,928
72 FSU Lab - Broward	0	142,252	5,648,462	0	(5,962)	5,642,500
73 FSU Lab - Leon	0	211,729	14,461,297	0	(15,264)	14,446,033
74 UF Lab School	0	183,247	11,346,530	0	(11,976)	11,334,554
75 Virtual School	0	3,118,607	316,288,380	0	(333,848)	315,954,532
76 FSU Lab - Bay	1,840	113,597	1,837,863	0	(1,940)	1,835,923
77 TCA	0	118,130	2,300,322	0	(2,428)	2,297,894

State 14,849,059 180,000,000 22,505,231,830 10,377,115,280 (23,754,654) 12,104,361,896

2024-25 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Adjustment for Family Empowerment Scholarships	Add Back State-Funded Discretionary Supplement ¹	Adjusted Net State FEFP
	-1-	-2-	-3-	-4-
1 Alachua	150,413,826	(32,675,614)	6,381,804	124,120,016
2 Baker	33,230,879	(1,928,802)	310,499	31,612,576
3 Bay	108,062,789	(11,849,633)	2,428,532	98,641,688
4 Bradford	20,074,260	(3,103,015)	569,288	17,540,533
5 Brevard	362,094,283	(81,413,806)	16,020,744	296,701,221
6 Broward	981,974,006	(312,707,557)	72,347,357	741,613,806
7 Calhoun	14,912,152	(388,227)	50,257	14,574,182
8 Charlotte	12,027,078	(10,752,690)	2,919,526	4,193,914
9 Citrus	67,350,184	(10,644,292)	2,275,227	58,981,119
10 Clay	251,157,324	(22,089,114)	3,651,696	232,719,906
11 Collier	37,562,983	(37,694,565)	12,460,869	12,329,287
12 Columbia	65,217,368	(10,091,662)	1,590,628	56,716,334
13 Dade	959,700,310	(462,471,850)	106,969,751	604,198,211
14 DeSoto	27,154,520	(4,860,826)	897,265	23,190,959
15 Dixie	14,263,026	(1,769,540)	331,257	12,824,743
16 Duval	691,534,226	(161,128,854)	32,517,246	562,922,618
17 Escambia	186,407,368	(34,557,976)	7,372,249	159,221,641
18 Flagler	47,566,414	(10,822,520)	2,339,868	39,083,762
19 Franklin	853,412	(432,802)	133,970	554,580
20 Gadsden	28,282,167	(5,217,985)	1,046,870	24,111,052
21 Gilchrist	21,732,097	(2,476,215)	428,194	19,684,076
22 Glades	12,084,363	(1,103,100)	236,859	11,218,122
23 Gulf	1,352,541	(734,746)	234,746	852,541
24 Hamilton	9,017,804	(1,298,343)	296,321	8,015,782
25 Hardee	25,622,387	(927,616)	165,940	24,860,711
26 Hendry	83,032,005	(4,664,708)	545,038	78,912,335
27 Hernando	130,984,578	(23,638,357)	4,205,549	111,551,770
28 Highlands	66,408,923	(9,639,325)	1,958,935	58,728,533
29 Hillsborough	1,180,334,211	(175,949,341)	34,680,574	1,039,065,444
30 Holmes	23,348,444	(895,009)	129,565	22,583,000
31 Indian River	28,846,112	(14,810,796)	3,875,178	17,910,494
32 Jackson	39,041,548	(2,400,515)	439,060	37,080,093
33 Jefferson	4,217,235	(1,663,562)	437,964	2,991,637
34 Lafayette	8,565,326	(409,121)	76,549	8,232,754
35 Lake	236,423,721	(46,349,969)	8,881,404	198,955,156
36 Lee	296,015,745	(63,306,877)	15,700,447	248,409,315
37 Leon	167,187,091	(28,209,176)	5,357,202	144,335,117
38 Levy	35,120,207	(4,744,641)	919,535	31,295,101
39 Liberty	9,818,597	(443,894)	37,663	9,412,366
40 Madison	13,786,725	(1,016,951)	199,915	12,969,689
41 Manatee	151,105,372	(42,502,829)	9,828,827	118,431,370
42 Marion	249,602,668	(39,424,615)	7,304,308	217,482,361
43 Martin	24,764,141	(18,645,776)	4,999,339	11,117,704
44 Monroe	6,304,029	(5,758,361)	2,570,621	3,116,289
45 Nassau	43,421,734	(10,283,807)	2,535,710	35,673,637
46 Okaloosa	147,500,033	(20,138,322)	4,214,319	131,576,030
47 Okeechobee	33,822,217	(2,554,089)	539,706	31,807,834
48 Orange	845,359,820	(195,506,000)	43,377,032	693,230,852
49 Osceola	395,055,583	(62,916,468)	12,054,461	344,193,576
50 Palm Beach	456,350,556	(202,821,791)	51,343,244	304,872,009
51 Pasco	492,419,804	(61,823,560)	10,646,581	441,242,825
52 Pinellas	243,140,499	(124,056,023)	31,674,899	150,759,375
53 Polk	703,848,093	(97,149,862)	17,528,602	624,226,833
54 Putnam	49,964,561	(4,481,905)	987,542	46,470,198
55 St. Johns	223,688,951	(42,672,384)	9,337,522	190,354,089
56 St. Lucie	239,904,437	(41,207,525)	8,332,467	207,029,379
57 Santa Rosa	176,025,071	(18,267,740)	3,267,188	161,024,519
58 Sarasota	34,618,762	(35,521,467)	9,993,492	9,090,787
59 Seminole	342,474,093	(77,359,312)	15,453,071	280,567,852
60 Sumter	7,189,775	(4,362,167)	1,080,052	3,907,660
61 Suwannee	37,556,487	(5,554,619)	1,037,108	33,038,976
62 Taylor	14,610,678	(2,546,162)	599,806	12,664,322
63 Union	17,323,960	(952,315)	163,645	16,535,290
64 Volusia	282,949,887	(58,565,882)	11,556,753	235,940,758
65 Wakulla	33,459,620	(2,319,467)	427,531	31,567,684
66 Walton	8,584,758	(9,676,184)	3,406,022	2,314,596
67 Washington	22,226,363	(1,924,087)	388,914	20,691,190
69 FAMU Lab School	4,898,345	0	0	4,898,345
70 FAU - Palm Beach	11,901,928	0	0	11,901,928
72 FSU Lab - Broward	5,642,500	0	0	5,642,500
73 FSU Lab - Leon	14,446,033	0	0	14,446,033
74 UF Lab School	11,334,554	0	0	11,334,554
75 Virtual School	315,954,532	0	0	315,954,532
76 FSU Lab - Bay	1,835,923	0	0	1,835,923
77 TCA	2,297,894	0	0	2,297,894

State 12,104,361,896 (2,790,276,311) 616,070,303 9,930,155,888

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

2024-25 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Class Size Reduction Allocation	State-Funded Discretionary Supplement	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	150,413,826	26,763,065	6,381,804	183,558,695	77,394,903	19,413,611	96,808,514	280,367,209
2 Baker	33,230,879	4,565,890	310,499	38,107,268	5,130,823	1,249,302	6,380,125	44,487,393
3 Bay	108,062,789	28,342,094	2,428,532	138,833,415	98,750,978	24,115,485	122,866,463	261,699,878
4 Bradford	20,074,260	2,701,682	569,288	23,345,230	4,841,927	1,157,112	5,999,039	29,344,269
5 Brevard	362,094,283	70,839,680	16,020,744	448,954,707	222,823,600	54,414,643	277,238,243	726,192,950
6 Broward	981,974,006	245,704,783	72,347,357	1,300,026,146	957,409,671	234,954,867	1,192,364,538	2,492,390,684
7 Calhoun	14,912,152	1,912,436	50,257	16,874,845	2,049,241	518,024	2,567,265	19,442,110
8 Charlotte	12,027,078	15,993,125	2,919,526	30,939,729	109,460,630	26,809,611	136,270,241	167,209,970
9 Citrus	67,350,184	15,007,464	2,275,227	84,632,875	50,390,091	12,197,990	62,588,081	147,220,956
10 Clay	251,157,324	37,433,038	3,651,696	292,242,058	58,665,206	14,710,551	73,375,757	365,617,815
11 Collier	37,562,983	50,538,508	12,460,869	100,562,360	341,570,638	123,248,836	464,819,474	565,381,834
12 Columbia	65,217,368	9,115,473	1,590,628	75,923,469	14,521,711	3,456,010	17,977,721	93,901,190
13 Dade	959,700,310	331,056,126	106,969,751	1,397,726,187	1,691,587,531	403,993,446	2,095,580,977	3,493,307,164
14 DeSoto	27,154,520	4,042,678	897,265	32,094,463	8,702,575	2,102,560	10,805,135	42,899,598
15 Dixie	14,263,026	1,889,955	331,257	16,484,238	2,648,775	636,046	3,284,821	19,769,059
16 Duval	691,434,226	125,821,151	32,517,246	849,872,623	350,308,295	84,881,958	435,190,253	1,285,062,876
17 Escambia	186,407,368	34,992,092	7,372,249	228,771,709	101,156,819	24,487,152	125,643,971	354,415,680
18 Flagler	47,566,414	13,229,145	2,339,868	63,135,427	55,532,832	13,326,454	68,859,286	131,994,713
19 Franklin	853,412	1,074,956	133,970	2,062,338	7,751,431	3,090,656	10,842,087	12,904,425
20 Gadsden	28,282,167	4,103,608	1,046,870	33,432,645	8,198,729	1,963,076	10,161,805	43,594,450
21 Gilchrist	21,732,097	2,913,770	428,194	25,074,061	4,494,747	1,068,681	5,563,428	30,637,489
22 Glades	12,084,363	1,708,281	236,859	14,029,503	3,542,086	897,520	4,439,606	18,469,109
23 Gulf	1,352,541	1,819,313	234,746	3,406,600	12,293,922	3,222,093	15,516,015	18,922,615
24 Hamilton	9,017,804	1,480,867	296,321	10,794,992	3,875,694	958,037	4,833,731	15,628,723
25 Hardee	25,622,387	4,379,281	165,940	30,167,608	8,827,550	2,174,904	11,002,454	41,170,062
26 Hendry	83,032,005	7,283,636	545,038	90,860,679	13,682,287	3,425,151	17,107,438	107,968,117
27 Hernando	130,984,578	22,268,584	4,205,549	157,458,711	55,758,457	13,819,525	69,577,982	227,036,693
28 Highlands	66,408,923	11,273,937	1,958,935	79,641,795	27,390,891	6,617,696	34,008,587	113,650,382
29 Hillsborough	1,180,334,211	215,442,461	34,680,574	1,430,457,246	547,524,322	130,929,729	678,454,051	2,108,911,297
30 Holmes	23,348,444	2,816,126	129,565	26,294,135	1,949,335	531,378	2,480,713	28,774,848
31 Indian River	28,846,112	16,238,991	3,875,178	48,960,281	94,198,899	23,455,651	117,654,550	166,614,831
32 Jackson	39,041,548	5,580,137	439,060	45,060,745	7,776,304	1,845,392	9,621,696	54,682,441
33 Jefferson	4,217,235	678,043	437,964	5,333,242	3,638,038	882,378	4,520,416	9,853,658
34 Lafayette	8,565,326	1,081,091	76,549	9,722,966	1,205,275	291,762	1,497,037	11,220,003
35 Lake	236,423,721	46,141,408	8,881,404	291,446,533	134,938,526	32,361,019	167,299,545	458,746,078
36 Lee	296,015,745	100,724,244	15,700,447	412,440,436	466,177,198	115,234,813	581,412,011	993,852,447
37 Leon	167,187,091	30,283,247	5,357,202	202,827,540	81,784,683	19,525,995	101,310,678	304,138,218
38 Levy	35,120,207	5,178,376	919,535	41,218,118	11,065,830	2,663,205	13,729,035	54,947,153
39 Liberty	9,818,597	1,203,623	37,663	11,059,883	1,204,892	285,389	1,490,281	12,550,164
40 Madison	13,786,725	2,091,624	199,915	16,078,264	4,050,066	982,312	5,032,378	21,110,642
41 Manatee	151,105,372	50,400,319	9,828,827	211,334,518	229,480,211	56,482,790	285,963,001	497,297,519
42 Marion	249,602,668	44,552,166	7,304,308	301,459,142	114,287,749	27,927,879	142,215,628	443,674,770
43 Martin	24,764,141	17,769,372	4,999,339	47,532,852	113,171,209	27,556,011	140,727,220	188,260,072
44 Monroe	6,304,029	8,633,322	2,570,621	17,507,972	57,502,239	40,500,635	98,002,874	115,510,846
45 Nassau	43,421,734	12,492,775	2,535,710	58,450,219	54,558,570	13,245,638	67,804,208	126,254,427
46 Okaloosa	147,500,033	30,454,576	4,214,319	182,168,928	95,095,967	22,733,072	117,829,039	299,997,967
47 Okeechobee	33,822,217	5,863,462	539,706	40,225,385	14,422,651	3,484,542	17,907,193	58,132,578
48 Orange	845,359,820	205,140,881	43,377,032	1,093,877,733	728,683,151	170,436,209	899,119,360	1,992,997,093
49 Osceola	395,055,583	70,778,482	12,054,461	477,888,526	174,689,799	42,287,369	216,977,168	694,865,694
50 Palm Beach	456,350,556	192,298,028	51,343,244	699,991,828	1,044,226,360	255,756,816	1,299,983,176	1,999,975,004
51 Pasco	492,419,804	83,012,555	10,646,581	586,078,940	181,479,422	44,102,212	225,581,634	811,660,574
52 Pinellas	243,140,499	84,024,821	31,674,899	358,840,219	444,258,564	108,172,333	552,430,897	911,271,116
53 Polk	703,848,093	114,866,630	17,528,602	836,243,325	221,093,908	54,257,954	275,351,862	1,111,595,187
54 Putnam	49,964,561	9,369,476	987,542	60,321,579	24,983,054	6,161,333	31,144,387	91,465,966
55 St. Johns	223,688,951	49,171,442	9,337,522	282,197,915	171,659,263	42,601,569	214,260,832	496,458,747
56 St. Lucie	239,904,437	45,985,094	8,332,467	294,221,998	133,686,275	33,589,968	167,276,243	461,498,241
57 Santa Rosa	176,025,071	29,297,311	3,267,188	208,589,570	60,225,999	14,333,136	74,559,135	283,148,705
58 Sarasota	34,618,762	45,543,367	9,993,492	90,155,621	314,391,422	81,853,388	396,244,810	486,400,431
59 Seminole	342,474,093	60,509,687	15,453,071	418,436,851	170,279,151	42,119,314	212,398,465	630,835,316
60 Sumter	7,189,775	9,896,810	1,080,502	18,166,637	65,394,752	17,302,892	82,697,644	100,864,281
61 Suwannee	37,556,487	5,476,579	1,037,108	44,070,174	9,537,564	2,268,394	11,805,958	55,876,132
62 Taylor	14,610,678	2,461,081	599,806	17,671,565	7,000,309	1,692,382	8,692,691	26,364,256
63 Union	17,323,960	2,159,592	163,645	19,647,197	1,324,692	312,282	1,636,974	21,284,171
64 Volusia	282,949,887	59,879,349	11,556,753	354,385,989	200,522,684	49,453,006	249,975,690	604,361,679
65 Wakulla	33,459,620	5,053,685	427,531	38,940,836	7,961,644	1,912,431	9,874,075	48,814,911
66 Walton	8,584,758	11,362,079	3,406,022	23,352,859	78,258,517	35,737,100	113,995,617	137,348,476
67 Washington	22,226,363	3,104,313	388,914	25,719,590	4,664,746	1,127,012	5,791,758	31,511,348
69 FAMU Lab School	4,898,345	528,647	0	5,426,992	0	0	0	5,426,992
70 FAU - Palm Beach	11,901,928	1,279,469	0	13,181,397	0	0	0	13,181,397
72 FSU Lab - Broward	5,642,500	726,208	0	6,368,708	0	0	0	6,368,708
73 FSU Lab - Leon	14,446,033	1,743,858	0	16,189,891	0	0	0	16,189,891
74 UF Lab School	11,334,554	1,278,960	0	12,613,514	0	0	0	12,613,514
75 Virtual School	315,954,532	0	0	315,954,532	0	0	0	315,954,532
76 FSU Lab - Bay	1,835,923	202,575	0	2,038,498	0	0	0	2,038,498
77 TCA	2,297,894	268,403	0	2,566,297	0	0	0	2,566,297

State 12,104,361,896 2,771,299,363 616,070,303 15,491,731,562 10,377,115,280 2,609,307,687 12,986,422,967 28,478,154,529