

2021-22

FUNDING FOR FLORIDA SCHOOL

DISTRICTS



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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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TABLE OF CONTENTS

	Page Number
Overview of School District Funding	1
Florida Education Finance Program (FEFP)	9
FEFP Calculation Schedule	25
Public Education Capital Outlay (PECO) Funds	26
Capital Outlay and Debt Service (CO&DS) Funds	28
Special Facilities Funds Appropriated from General Revenue	29
Workforce Development Education Fund	30
Funds for Student Transportation	35
Student Transportation Calculation Schedule	39
2021-22 FEFP Second Calculation Funding Summary	40

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 district cost differential (DCD) to determine the base funding from state and local FEFP funds. Program cost factors are determined by the Florida Legislature and represent relative cost differences among the FEFP programs. In addition to the base funding allocation, two major allocations within the FEFP are the Supplemental Academic Instruction (SAI) Allocation and Exceptional Student Education (ESE) Guaranteed Allocation, which are explained on page 20.

Scholarship payments for education are available pursuant to the provisions of four programs.

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

For a student who reported in FEFP programs 111, 112 or 113, the scholarship amount is 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 all categorical programs, except that the ESE Guaranteed Allocation is allocated on each school district's average allocation funds per basic ESE student. For a student reported in FEFP programs 254 or 255, the scholarship amount does not include a share of the ESE Guaranteed Allocation.

The Florida Legislature repealed the Gardiner Scholarship in 2021; however, any student who received a Gardiner Scholarship is eligible to receive a McKay Scholarship in the 2021-22 school year. The McKay Scholarship is set to be repealed effective July 1, 2022, with students transitioned from the McKay Scholarship to the Family Empowerment Scholarship Program described on the following page.

- (2) Florida Tax Credit Scholarship Program – These scholarships are funded directly by private voluntary contributions to nonprofit scholarship-funding organizations for students who qualify for free or reduced-price school lunches under the National School Lunch Act and students in foster care. In accordance with section 1002.395, Florida Statutes (F.S.), \$873,565,674 in tax credits for participating corporations is

authorized for 2021-22. To be eligible for a Florida Tax Credit Scholarship, a student must have been placed in or be currently placed in foster care; have a household income of less than 185 percent of the federal poverty level, if on the direct certification list, or between 185 percent and 375 percent of the federal poverty level, if not on the direct certification list; or received a scholarship from an eligible nonprofit scholarship funding organization during the previous school year.

- (3) 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 or enroll in an approved private school under the Hope Scholarship.

A tax credit on scholarship contributions is limited to a single payment of \$105 per motor vehicle purchased at the time registration is available under s. 212.1832(1), F.S. The revenue generated from these contributions to eligible nonprofit scholarship funding organizations is used to fund the Hope Scholarship. Scholarship amounts are based on 95 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs except the ESE Guaranteed Allocation.

- (4) Family Empowerment Scholarship Program – This program provides students in families that have limited financial resources the option to enroll in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. To be eligible to receive a scholarship, the student’s household income level must not exceed 375 percent of the federal poverty level or an adjusted maximum percentage of the federal poverty level that is increased by 25 percent in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships have not been awarded. In addition, the student must be eligible to enroll in kindergarten or have been reported for funding during the prior October and February FTE surveys. Students who are currently placed in foster care or out-of-home care, or who were so placed during the previous state fiscal year, are also eligible provided they meet the enrollment requirement. If the student is a sibling of a student who is participating in this scholarship program and they reside in the same household, they are eligible to receive a scholarship. Additionally, if the student is a dependent child of a member of the United States Armed Forces, he or she is eligible. However, priority will be given to students whose household income level does not exceed 185 percent of the federal poverty level or who is in foster care or out-of-home care.

In 2021-22, the Family Empowerment Scholarship program was expanded to include a scholarship option for students with disabilities. A parent of a student with a disability may request and receive from the state a scholarship if the student: (1) is a resident of Florida; (2) is 3 or 4 years of age before or on September 1 of the year the student applies for program participation, or is eligible to enroll in kindergarten through grade 12 in a public school in the state; (3) has a disability as defined by s. 1002.394(2) F.S.; 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 basic students are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic program, plus a per FTE share for all categorical programs, including the ESE Guaranteed Allocation. Scholarship amounts for students 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 all categorical programs 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 a student 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 all categorical programs, not including the ESE Guaranteed Allocation.

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 2019-20 received 39.15 percent of their financial support from state sources, 50.11 percent from local sources (including the Required Local Effort portion of the FEFP) and 10.73 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 2021-22 FEFP total \$10,066,024,081. Included in this total is \$9,294,820,217 from the General Revenue Fund, \$626,929,962 from the Educational Enhancement Trust Fund and \$144,273,902 from the State School Trust Fund. The 2021-22 appropriation also includes \$464,287,903 for a Student Reserve Allocation, which is to be used to offset any proration to available funds that may occur throughout the year. Although taxes from a number of sources are deposited in the General Revenue Fund, the predominant tax source is the 6 percent sales tax on goods and services. In addition to these funds, \$2,837,752,505 is provided in the class size reduction allocation for operations, which consists of \$2,647,815,051 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 2021-22, lottery proceeds were used to fund the \$28,954,268 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$128,655,782 for debt service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program, and \$106,651,312 for school district workforce education, as defined in s. 1004.02(25), F.S. The District Lottery and School Recognition Program was not funded in 2021-22.

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 \$8,218,314,071 as adjusted required local effort for 2021-22. 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 2021 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 13, 2021. The state average millage was set at 3.606, and certifications for the 67 school districts varied from 3.734 (Suwannee) to 1.486 mills (Monroe) due to the assessment ratio adjustment and the 90 percent limitation. The 90 percent limitation reduced the required local effort of six districts. The districts and their adjusted millage rates were: Collier (2.641), Franklin (2.806), Monroe (1.486), Sarasota (3.447), Sumter (2.898) and Walton (2.143).

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, but does not affect the calculation of the current year's required local effort. The funds generated by this levy are not included in the district's FEFP allocation.

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

- (1) Current operation – The Florida Legislature set the maximum discretionary current operating millage for the 2021-22 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(1), F.S., if the funds appropriated through the Charter School Capital Outlay Allocation are less than the average charter school capital outlay funds per unweighted FTE student for the 2018-19 fiscal year, multiplied by the estimated number of charter school students for the applicable fiscal year and adjusted by changes in the Consumer Price Index, charter schools will also receive a portion of the revenue from the 1.5 discretionary millage levied by the school district. In 2021-22, school districts are not required to share revenue from the 1.5 discretionary millage levy because the legislature appropriated \$182,864,353 for the Charter School Capital Outlay Allocation, which meets the funding requirement for charter schools in s. 1013.62(1), F.S. While s. 1013.62(1), F.S., does not prohibit a school district from sharing any 1.5 discretionary millage revenue with charter schools, the amount appropriated does not require a school district to do so.

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.

In addition, s. 1011.71(5), F.S., authorizes school boards to expend up to \$150 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 10mill 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	s. 200.001(3)(e), F.S.; Article VII, s. 12 of the Florida Constitution	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 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 2021-22, the contribution for the discretionary operating millage is \$36,723,075 (2021-22 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 detail regarding Workforce Development Education programs, see page 30) and Carl D. Perkins Career and Technical Education Act programs, which improve the quality of career and technical education in Florida.

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

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act included \$770.2 million in Elementary and Secondary School Emergency Relief (ESSER) funds that may be spent at considerable discretion by Florida school districts, but were particularly intended to support remote learning, especially for disadvantaged and at-risk students and their teachers. Each school district has the discretion to determine how much of this funding to draw down in a given fiscal year, based on its needs. In addition, the Governor's Emergency Education Relief (GEER) program, supported by CARES, provided \$64 million for summer recovery to reduce academic achievement gaps exacerbated by COVID-19 and \$30 million to cover schools' increased costs for cleaning and sanitation due to COVID-19.

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

FLORIDA EDUCATION FINANCE PROGRAM (FEFP)

LEGAL AUTHORIZATION Part II of chapter 1011, F.S.; chapter 2021-36, Laws of Florida (L.O.F.) (2021-22 General Appropriations Act)

2021-22 FEFP APPROPRIATION \$10,066,024,081

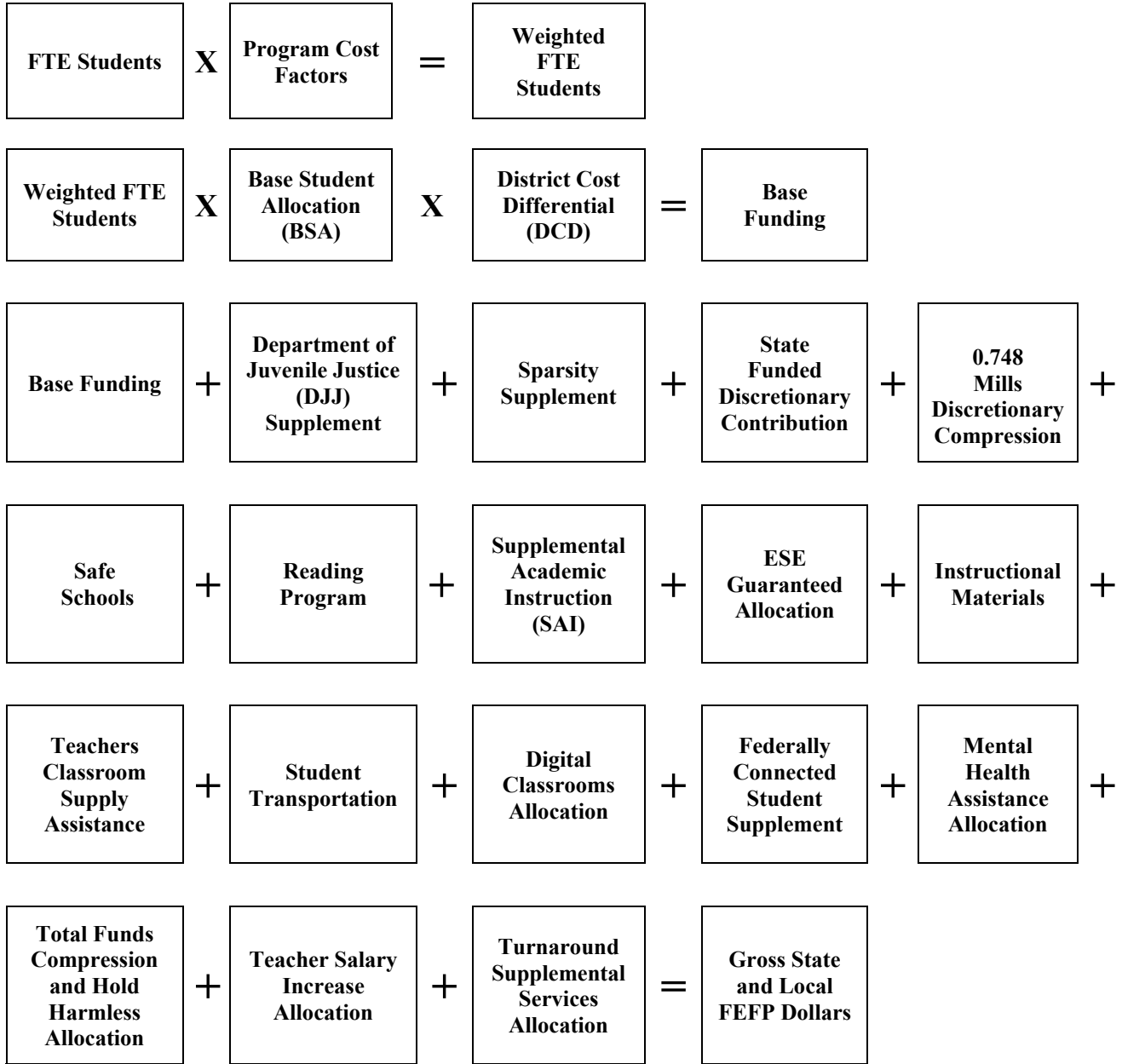
REQUIREMENTS FOR PARTICIPATION

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:

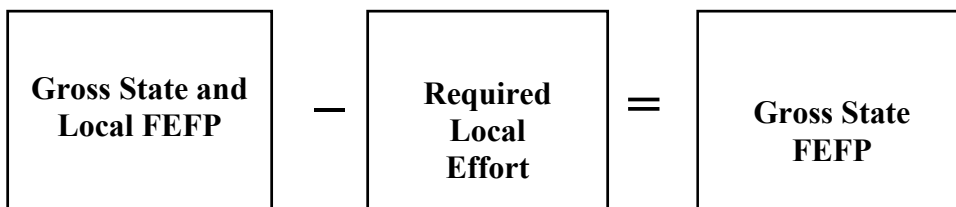
- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code (F.A.C.).
- (2) Operate 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 22 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.

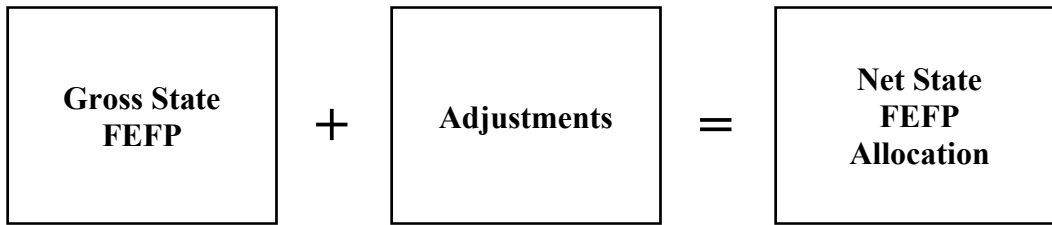
DISTRIBUTING STATE DOLLARS

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



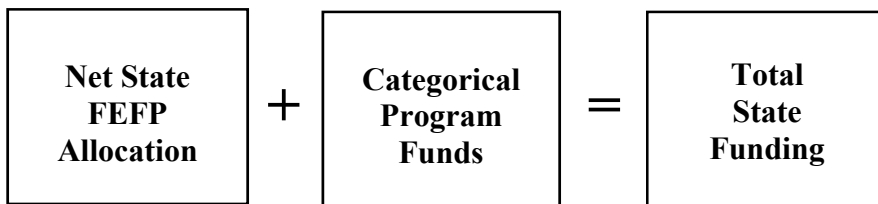
The Net State FEFP Allocation for the support of school district education activities is derived from Gross State and Local FEFP dollars calculated in the previous table in the following manner:





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 Florida School Recognition, District Discretionary Lottery and Class Size Reduction funds, and any special allocations are added to the Net State FEFP Allocation to obtain the Total State Funding. For 2021-22, no funding is appropriated for the Florida School Recognition/District Discretionary Lottery program.

The following sections describe each component of the funding formula, and the last section of this document presents the 2021-22 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 2021-22* 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 2020-21 and subsequent years. For details, please see "Bonus FTE Programs" on page 15.

Section 1007.271(21)(n), F.S., requires school districts to pay public postsecondary institutions the standard tuition rate per credit hour when dual enrollment course instruction takes place on a postsecondary institution's campus and the course is taken during the fall or spring term. 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(4)(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 2021-22 school year and these surveys are scheduled for July 12-16, 2021, October 11-15, 2021, February 7-11, 2022, and June 13-17, 2022.

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 2021-22 are as follows:

	<u>2021-22</u> <u>Cost Factors</u>
(1) Basic Programs	
101 – Kindergarten and Grades 1, 2 and 3	1.126
102 – Grades 4, 5, 6, 7 and 8	1.000
103 – Grades 9, 10, 11 and 12	1.010
(2) Programs for Exceptional Student Education	
111 – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.126
112 – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
113 – Grades 9, 10, 11 and 12 with ESE Services	1.010
254 – Support Level 4	3.648
255 – Support Level 5	5.340
(3) 130 – English for Speakers of Other Languages	1.199
(4) 300 – Programs for Grades 9-12 Career Education	1.010

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

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

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

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

For the purpose of course completion and credit recovery pursuant to ss. 1002.45 and 1003.498, F.S., virtual instruction programs and virtual charter schools may operate beyond the regular 180-day school year, in accordance with s. 1011.61(1)(c)2., F.S., and may report FTE for funding through the FEFP. Instructional programs operating within Florida DJJ programs and Incompetent to Proceed programs are required to provide 250 days of instruction over 12 months. Students attending residential DJJ facilities are funded for a 240- to 250-day school year. Nonresidential DJJ facilities are funded for a 230- to 250- day school year or the hourly

equivalent. For more detailed reporting instructions, please refer to Appendix E of the *FTE General Instructions 2021-22* manual available at <http://www.fldoe.org/fejp> under “FTE Information.”

Weighted FTE Cap

Program Group 2 has an enrollment ceiling (cap) that is established based on each district’s estimates of FTE in each FEFP program. District estimates are reviewed and approved by a state enrollment estimating conference. The appropriated FTE in each program is multiplied by the program’s cost factor. The resulting weighted FTE, aggregated by program group, establishes the group cap. After actual FTE is reported, Group 2 FTE in excess of the cap receive a program cost factor of 1.0. A statewide cap of 390,882.14 weighted FTE was set for Group 2 for the 2021-22 fiscal year.

Additional Weighted FTE

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

Small District ESE Supplement

Supplemental funding is provided for districts that have fewer than 10,000 FTE and fewer than three FTE students in ESE Support Levels 4 and 5. 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 and \$250 for full-credit and half-credit courses, respectively, shall be awarded to AICE teachers in a school designated with a performance grade category of “D” or “F” who have at least one student passing the subject examination in that class. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (n) Advanced Placement – A \$50 bonus is earned by an AP teacher for each student in each AP course who receives a score of three or higher on the College Board AP Examination. An additional bonus of \$500 is earned by the AP teacher in a school designated with a performance grade category of “D” or “F” who has at least one student scoring three or higher on the College Board AP subject examination. Bonuses awarded under this paragraph shall be in addition to any regular wages or other bonuses the teacher received or is scheduled to receive.
- (o) Career and Professional Education Act (CAPE)

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

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

Middle grades students who earn additional FTE membership for a CAPE Digital Tool certificate may not use the previously funded examination to satisfy the requirements for earning an industry certification. Additional FTE membership for an elementary or middle grades student shall not exceed 0.1 FTE for certificates or certifications earned within the same fiscal year. The Florida State Board of Education shall include the assigned values on the CAPE Industry Certification Funding List, in accordance with the F.A.C. Such value shall be added to the total FTE student membership for grades 6 through 12 in the subsequent year. CAPE industry certifications earned through dual enrollment must be reported and funded pursuant to s. 1011.80, F.S. Nevertheless, if a student earns a certification through a dual enrollment course, and the certification is not a fundable certification on the postsecondary certification funding list, or the dual enrollment certification is earned as a result of an agreement between a school district and a nonpublic postsecondary institution, the bonus value shall be funded in the same manner as other nondual enrollment course industry certifications. In such cases, the school district may provide for an agreement between the high school and the technical center, or the school district and the postsecondary institution may enter into an agreement for equitable distribution of the bonus funds.

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

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

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

Early High School Graduation

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

Dual Enrollment

Students who are enrolled in an early college program pursuant to s. 1007.273, F.S., earn 0.16 FTE, and those students who are not enrolled in an early college program earn 0.08 FTE upon completion of a general education course through the dual enrollment program with a grade of "A" or better, in accordance with s. 1011.62(i), F.S. In addition, students with a 3.0 grade point average or better who receive an associate degree through the dual enrollment program following completion of the degree earn 0.3 FTE. School districts must allocate at least half of the funds received from dual enrollment bonus FTE funding to the schools that generated the funds.

Base Student Allocation

The BSA from state and local funds is determined annually by the Florida Legislature and is a component in the calculation of Base Funding. For the 2021-22 fiscal year, the BSA is \$4,372.91.

District Cost Differential

Section 1011.62(2), F.S., requires the commissioner to annually compute district cost differentials (DCD) by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and divided by 100, and 0.200 is added to the product to obtain the DCD. This serves to limit the factor's adjustment to 80 percent of the index (i.e., the approximate percentage of district salary costs to total operating costs). The three-year averaging reduces the immediate impact on districts of fluctuations in the index. The following DCDs were established for 2021-22:

Alachua	0.9789	Liberty	0.9346
Baker	0.9722	Madison	0.9251
Bay	0.9688	Manatee	0.9909
Bradford	0.9672	Marion	0.9479
Brevard	0.9882	Martin	1.0173
Broward	1.0174	Monroe	1.0506
Calhoun	0.9335	Nassau	0.9898
Charlotte	0.9891	Okaloosa	0.9913
Citrus	0.9464	Okeechobee	0.9799
Clay	0.9876	Orange	1.0074
Collier	1.0512	Osceola	0.9888
Columbia	0.9458	Palm Beach	1.0424
Miami-Dade	1.0147	Pasco	0.9837
DeSoto	0.9784	Pinellas	0.9986
Dixie	0.9396	Polk	0.9683
Duval	1.0061	Putnam	0.9575
Escambia	0.9746	St. Johns	1.0058
Flagler	0.9575	St. Lucie	1.0020
Franklin	0.9285	Santa Rosa	0.9710
Gadsden	0.9515	Sarasota	1.0110
Gilchrist	0.9541	Seminole	0.9950
Glades	0.9898	Sumter	0.9691
Gulf	0.9415	Suwannee	0.9313
Hamilton	0.9223	Taylor	0.9251
Hardee	0.9662	Union	0.9574
Hendry	1.0016	Volusia	0.9664
Hernando	0.9675	Wakulla	0.9524
Highlands	0.9569	Walton	0.9824
Hillsborough	1.0047	Washington	0.9392
Holmes	0.9394	FAMU	0.9714
Indian River	0.9999	FAU – Palm Beach	1.0424
Jackson	0.9270	FAU – St. Lucie	1.0020
Jefferson	0.9492	FSU – Broward	1.0174
Lafayette	0.9253	FSU – Leon	0.9714
Lake	0.9807	UF	0.9789
Lee	1.0217	FLVS	1.0000
Leon	0.9714		
Levy	0.9536		

Base Funding

Base Funding is derived from the product of the weighted FTE students, multiplied by the BSA and the DCD.

Florida Department of Juvenile Justice Supplement

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

Sparsity Supplement

The FEFP recognizes the relatively higher operating cost of smaller districts due to sparse student populations through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers. For districts with FTE student memberships between 20,000 and 24,000, the number of high school centers is reduced to four. The number of high school centers is reduced to three for districts with fewer than 20,000 FTE students. By General Appropriations Act proviso, participation is limited to districts of 24,000 or fewer FTE students. There are four adjustments to the initial sparsity computation, including a wealth adjustment. This supplement is limited to \$55,500,000 statewide for the 2021-22 fiscal year.

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 \$180,000,000 for Safe Schools activities in the 2021-22 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 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 office or school safety officer to the charter school. Under such

circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school, pursuant to s. 1011.62(13), F.S., and shall be retained by the school district.

Reading Program

Funds in the amount of \$130,000,000 are provided for a K-12 comprehensive, district-wide system of research-based reading instruction for the 2021-22 fiscal year. The amount of \$115,000 shall be allocated to each district, and the remaining balance shall be allocated based on each district's proportion of the total K-12 base funding. Districts with one or more of the schools on the list of 300 lowest-performing elementary schools based on the state reading assessment pursuant to ss. 1008.22(3) and 1011.62(8), F.S., must use each of those schools' portion of the allocation to provide an additional hour of intensive reading instruction for each day of the entire school year for the students in each school. The additional hour may be provided within the school day. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading. Students enrolled in these schools who have level 4 or 5 reading assessment scores may choose to participate in the additional hour of instruction on an optional basis. ESE centers shall not be included in the 300 schools. Pursuant to s. 1008.32, F.S., the Florida State Board of Education shall withhold funds from a school district that fails to comply with this requirement.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEFP formula provides funding of \$714,704,630 (as of the second calculation of the FEFP) for the 2021-22 fiscal year. School districts with schools earning a "D" or "F" grade must use such schools' portion of SAI funds to implement intervention and support strategies for school improvement and for salary incentives. For all other schools, the district may use SAI funds for reading instruction, modified curriculum, after-school instruction, tutoring, mentoring, class size reduction, extended school year instruction, summer instruction, dropout prevention programs, and other methods of improving student achievement or instruction provided during or beyond the 180-day school year. The funds for the SAI allocation shall consist of a base amount with a workload adjustment based on changes in FTE.

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 \$1,064,584,063 are recalculated during the year based on actual student membership from FTE surveys. School districts that have provided education services in 2020-21 for exceptional education students who are residents of other districts shall not discontinue providing such services without the prior approval of the department.

Instructional Materials

For 2021-22, \$241,135,805 is provided to purchase instructional materials, including \$12,733,273 for library media materials, \$3,480,428 for science lab materials and supplies, \$10,794,729 for dual enrollment instructional materials and \$3,255,285 for digital instructional materials for students with disabilities.

Florida Teachers Classroom Supply Assistance Program

This appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total kindergarten through grade 12 unweighted FTE student enrollment. 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. An appropriation of \$54,143,375 is allocated for the Florida Teachers Classroom Supply Assistance Program in 2021-22.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$458,641,984 is appropriated for Student Transportation in 2021-22. 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.

Digital Classrooms Allocation

Funds in the amount of \$8,000,000 are provided to school districts to support school district and school efforts to integrate technology in classroom teaching and learning to ensure students have access to high-quality electronic and digital instructional materials and resources, and empower classroom teachers to help students succeed. The amount of \$100,000 shall be allocated to each district, and the remaining balance shall be allocated based on each school district's share of the total kindergarten through grade 12 unweighted FTE student enrollment. Twenty percent of the funds provided may be used for professional development, including in-state conference attendance or online coursework, to enhance the use of technology for digital instructional strategies. Other eligible uses include acquiring and maintaining items on the eligible services list authorized by the federal E-rate program, and acquiring computer and device hardware and associated software that complies with the requirements of s. 1001.20(4)(a)1.b., F.S.

Federally Connected Student Supplement

In accordance with s. 1011.62(11), 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 2021-22 Second Calculation, a statewide total of \$14,049,285 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(11), 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 \$120,000,000 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.

Pursuant to s. 1011.62(14), F.S., before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their school boards for approval. Charter schools are eligible to receive a proportionate share of the district's allocation by submitting a plan to their governing body for approval and providing the approved plan to their district. The department will distribute the district's allocated funds upon the district's submission of an approved plan, including approved plans of all charter schools. The allocated funds may not supplant funds that are provided for mental health assistance from other operating funds and may not be used to increase salaries or provide bonuses.

Funding Compression and Hold Harmless Allocation

The amount of \$50,235,191 was appropriated for the Funding Compression and Hold Harmless Allocation in 2021-22 to provide additional funding for school districts whose funds per unweighted FTE student in the prior fiscal year were less than the statewide average or whose district cost differential in the current year is less than the prior year. Funds shall be allocated based on the requirements of s. 1011.62(15), F.S.

For the 2021-22 allocation, 25 percent of the difference between the district's prior-year funds per FTE student and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE student.

Districts receive the greater of either the funding compression amount or the DCD hold harmless amount. The hold harmless allocation is calculated by applying a factor of 1.0 to the district's weighted FTE and the BSA.

Turnaround School Supplemental Services Allocation

The amount of \$24,383,050 is appropriated to provide eligible schools with funds to improve the overall academic and community welfare of students and their families, pursuant to s. 1011.62(19), F.S. Eligible schools include district-managed turnaround schools earning two consecutive grades of "D" or a grade of "F," district-managed turnaround schools that earn a grade of "C" or higher and are no longer in turnaround status, and schools that earn three consecutive grades below a "C." Eligible activities may include tutorial and after-school programs, student counseling, nutrition education, parental counseling and an extended school day and school year. Service models should encourage students to complete high school and attend college or career training, set high academic expectations, and inspire character development. Eligible schools will receive up to \$500 per FTE student. Upon receipt of school grades, the department provides school districts with a list of preliminary allocations for qualifying schools, which are recalculated in subsequent FEFP calculations.

Teacher Salary Increase Allocation

The sum of \$550,000,000 in recurring funds is provided for the Teacher Salary Increase Allocation, created by s. 1011.62(16), F.S. Each district receives a maintenance allocation, which should be used to maintain the salary increases provided by the \$500 million appropriated in 2020-21. The additional \$50 million appropriated in 2021-22 is to be used for salary increases in the 2021-22 fiscal year. Eighty percent of these funds are provided for school districts to increase the salaries of all full-time district and charter school classroom teachers (including certified pre-kindergarten teachers funded through the FEFP, but not including substitute teachers) to at least \$47,500 or the maximum amount achievable based on the district's allocation. Twenty percent of this allocation, along with any unused funds from the 80 percent, is to provide salary increases to full-time classroom teachers who did not receive an increase or received an increase of less than 2 percent, or other full-time instructional personnel excluding substitute teachers.

School districts must submit board-approved salary distribution plans to the department by October 1, 2021, indicating how they plan to distribute Teacher Salary Increase Allocation funds. In addition, they must submit a preliminary report to the department detailing planned expenditures of the Teacher Salary Increase Allocation by December 1, 2021, and a final report by August 1, 2022. The department will use district data in its February 1, 2022, report to the Governor, President of the Senate and Speaker of the House on the planned statewide expenditure of Teacher Salary Increase Allocation funds.

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 2021-22 was set in the Second Calculation at \$8,218,968,915. Using the certified 2021 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 six districts were reduced in accordance with this provision.

The amount produced by applying the average computed required local effort millage rate of 3.606 to the certified tax roll is adjusted by an equalization factor for each district in accordance with s. 1011.62(4)(b), F.S. The purpose of this adjustment is to offset variations among districts in the level of assessment of property. The Florida Department of Revenue provides the commissioner with its most recent determination of the assessment level of the prior year's assessment roll for each district and for the state. A millage rate is computed based on the positive or negative variation of each district from the state average assessment level. The millage rate resulting from application of this equalization factor is added to the state average required local effort millage. The sum of these two rates becomes each district's certified required local effort millage (see page 3, Local Support).

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

Adjustments

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

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

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.

Categorical Program Funds

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

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 2021-22, the class size reduction appropriation is \$2,837,752,505 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 2021-22 fiscal year for the operating categorical program are as follows: \$984.42 (grades PreK-3), \$939.92 (grades 4-8) and \$942.19 (grades 9-12) per weighted FTE student.

District Discretionary Lottery and Florida School Recognition Program Funds

No funding was appropriated to this program for 2021-22. When funded, the Florida School Recognition Program provides monetary awards to schools that earn an “A” grade, improve at least one performance grade from the previous year or sustain the previous year’s improvement of more than one letter grade. District Discretionary Lottery and Florida School Recognition Program funds remaining after funding the Florida School Recognition Program are allocated to school districts based on each district’s proportionate share of the FEFP base funding entitlement (WFTE x BSA x DCD).

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 – This calculation is made upon receipt of districts' February FTE counts and estimated June FTE. District allocations for April 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 2021-22 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 20, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act)

2021-22 Appropriation

\$7,673,357 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) and 1013.64(1), F.S.

Specific Appropriation 19, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act)

2021-22 Appropriation

\$182,864,353 appropriated to charter schools

Special Facilities

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

Legal Authorization

Section 1013.64(2), F.S.

Section 152, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act)

2021-22 Appropriation*

\$210,300,899 appropriated for the following projects:

\$ 28,441,721	Baker County School District
\$ 36,098,899	Bradford County School District
\$ 19,049,614	Calhoun County School District
\$ 35,045,700	Jackson County School District
\$ 24,832,326	Levy County School District
\$ 66,832,629	Okeechobee County School District

*General Revenue appropriations from Section 152 are contingent upon the state's award from the federal Coronavirus State Fiscal Recovery Fund.

CAPITAL OUTLAY AND DEBT SERVICE 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 23, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act)

2021-22 Appropriation

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

**SPECIAL FACILITIES FUNDS APPROPRIATED
FROM GENERAL REVENUE**

Educational Facilities Security Grant

Pursuant to s. 113A of 2021-36, L.O.F., \$42,000,000 is appropriated to the department for the School Hardening Grant program that will provide awards to schools to fund, in whole or in part, the fixed capital outlay costs associated with improving the physical security of school buildings as identified by a security risk assessment by a school district or charter school.

Legal Authorization

Specific Appropriation 113A, chapter 2021-36, L.O.F. (2020-21 General Appropriations Act)

2021-22 Appropriation

The amount of \$44,801,800 is appropriated to school districts and charter schools.

WORKFORCE DEVELOPMENT EDUCATION FUND

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

Requirements for Participation

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

Distributing State Dollars

The distribution of funds for 2021-22 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

Specific Appropriations 9 and 122, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act); s. 1011.80, F.S.

2021-22 Appropriations

\$372,356,891 Workforce Development Funds
 \$ 6,500,000 Performance-Based Incentive Funds

Adult Fees

In accordance with ss. 1009.22(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(5), 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(6), 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(7), 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 Waivers for Survivors of First Responders and Military Members

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

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

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

Section 1009.25, F.S., exempts, “a student who is or was at the time he or she reached 18 years of age in the custody of a relative or nonrelative under s. 39.5085 or s. 39.6225 or who was adopted from the Department of Children and Families after May 5, 1997” from the payment of tuition and fees, including lab fees, at a school district that provides workforce education programs, Florida College System, institution or state university. Such exemption includes fees associated with enrollment in applied academics.

Fee Exemptions

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; and
- A student who is homeless.

Additional Exemptions Include:

- 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.; and
- A student who was a victim of wrongful conviction under s. 961.06(1)(b), F.S.

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

- Students who are undocumented for federal immigration purposes, who meet the certain condition [s. 1009.26(12), F.S.];
- An honorably discharged veteran of the United States Armed Forces, the United States Reserve Forces, or the National Guard who physically resides in this state while enrolled in the institution; or persons who are entitled to and use educational assistance provided by the United States Department of Veterans Affairs for a quarter, semester or term beginning after July 1, 2015, who physically reside in this state while enrolled in the institution [s. 1009.26(13), F.S.]; and
- A person who is an active-duty member of the Armed Forces of the United States or stationed outside of this state. Tuition and fees charged to a student who qualifies for this out-of-state waiver may not exceed the tuition and fees charged to a resident student [s. 1009.26(14), F.S.].

Fee Exemption for Welfare Transition Participants

Section 1009.25(1)(e), F.S., allows for the exemption of payment of tuition and fees, including lab fees, for students enrolled in welfare transition programs. The exemption applies to the student for tuition and fees for career certificate, applied technology diploma and adult general education programs. The law specifies that, while the student is exempt from the payment of tuition and fees, the local workforce development board is required to pay the institution for the costs incurred for the welfare transition program participants. Welfare transition participants are individuals who are receiving temporary cash assistance from DCF and are required to complete work activity. The school district must receive appropriate documentation that demonstrates the individual is an

active participant in the welfare transition program in order to report the exemption to the department in data reporting required in WDIS.

Fee Waivers

Fee waivers are defined in s. 1009.26, F.S. School districts may waive fees for any fee-nonexempt student. The total value of the fee waivers granted by the school district may not exceed the amount established annually in the General Appropriations Act. Waivers for fee-nonexempt students for programs funded through Workforce Development Education appropriations may not exceed 8 percent of the fee revenues that would otherwise be collected [chapter 2018-9, L.O.F.].

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 Appropriation 90, chapter 2021-36, L.O.F. (2021-22 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

2021-22 Appropriation

\$458,641,984

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.

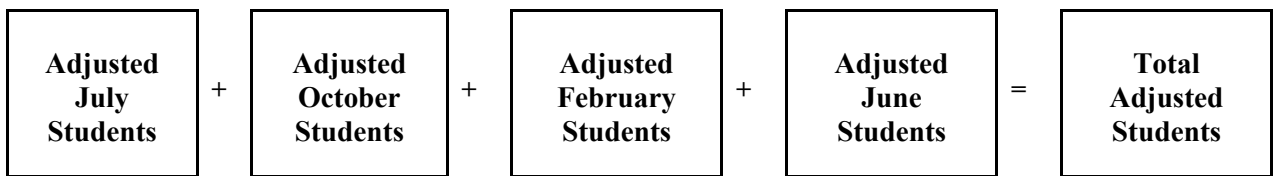
- (5) The student is a career or exceptional student being transported from one school center to another where appropriate programs are provided. Dually enrolled students, as defined by s. 1011.68(1)(d), F.S., who attend a university, state college or career center, are included.
- (6) The student meets 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

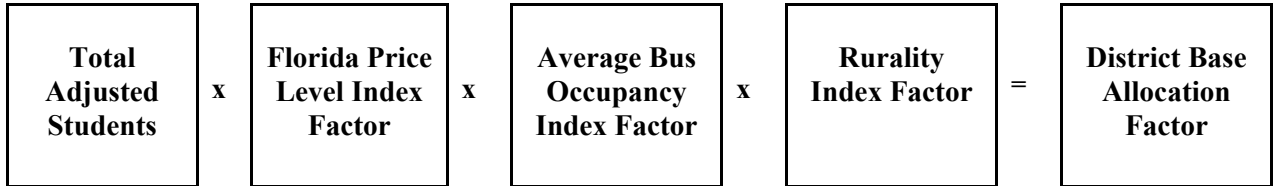
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

District Base Allocation Factor

Base Allocation Students



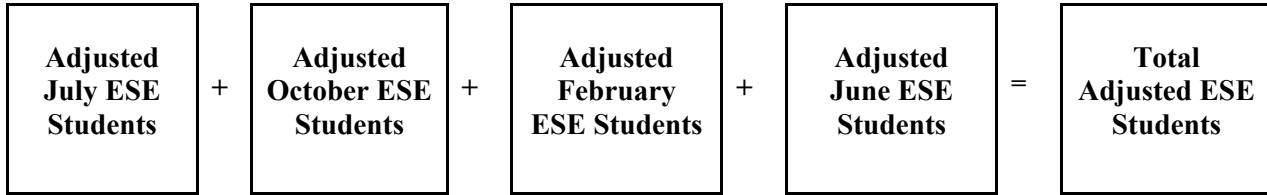
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



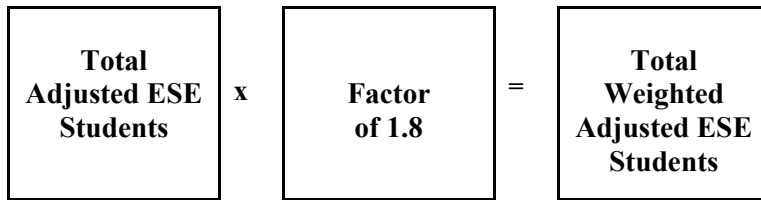
The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s ABO and the district’s Rurality Index. Each factor is designed to affect the base allocation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

District Exceptional Student Education Allocation Factor

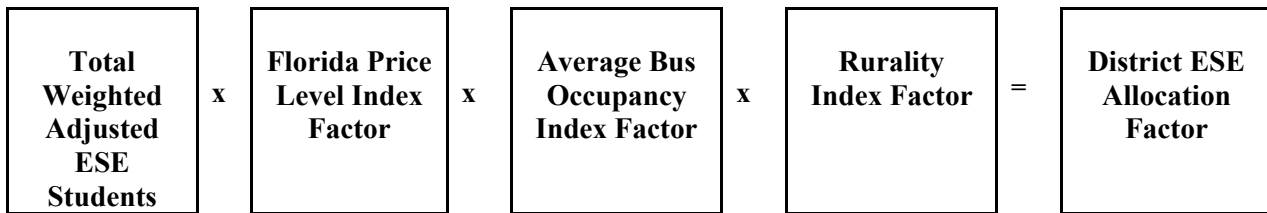
Exceptional Student Education Allocation



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.

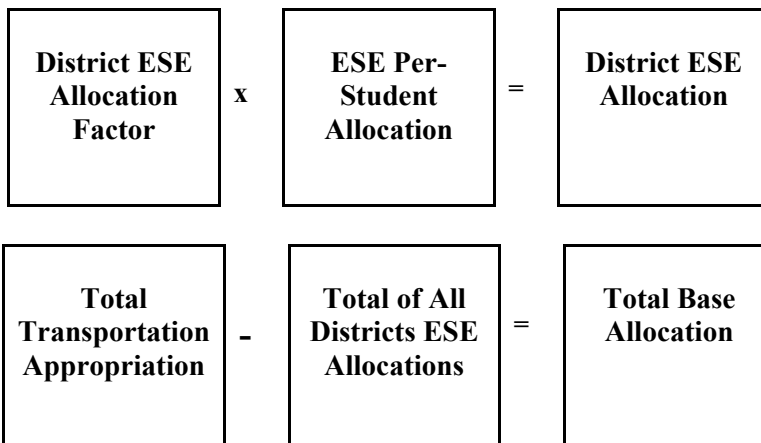


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

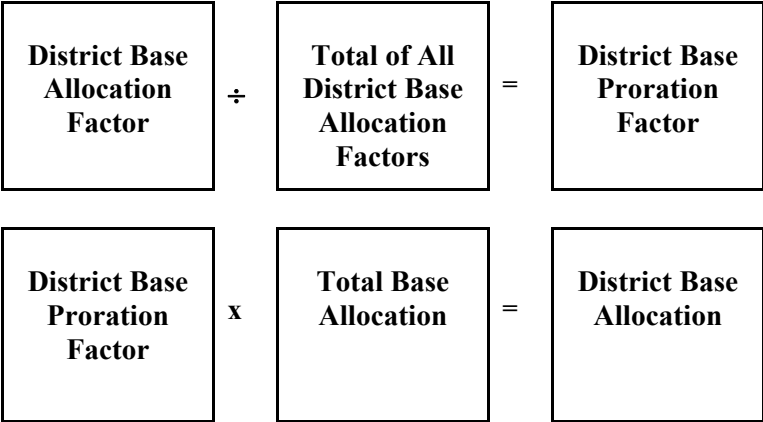


The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the district base allocation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

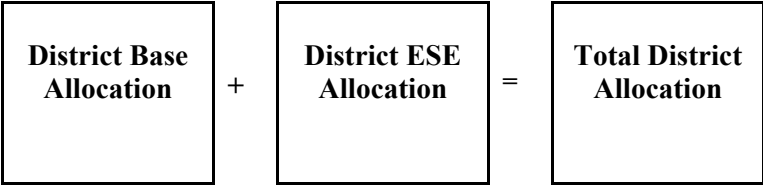
Using these major components, the amount of transportation dollars for each school district is calculated as follows:



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



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



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

STUDENT TRANSPORTATION CALCULATION SCHEDULE

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

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

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

2021-22 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2021-22	2021-22	\$4,372.91	District	Base	Sparsity	State-Funded	0.748
	Unweighted	Funded	Times	Cost	Funding ²	Supplement	Discretionary	Mills
	FTE	Weighted	Funded Weighted	Differential			Contribution	Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	29,109.46	31,545.84	137,947,119	0.9789	135,036,435	0	0	4,210,392
2 Baker	4,815.77	5,150.63	22,523,241	0.9722	21,897,095	822,324	0	2,120,961
3 Bay	25,091.19	28,797.60	125,929,313	0.9688	122,000,318	0	0	640,578
4 Bradford	2,720.05	2,928.80	12,807,379	0.9672	12,387,297	1,193,648	0	846,044
5 Brevard	71,292.06	78,485.02	343,207,929	0.9882	339,158,075	0	0	7,360,905
6 Broward	263,799.56	291,566.86	1,274,995,638	1.0174	1,297,180,562	0	0	0
7 Calhoun	2,047.14	2,222.61	9,719,273	0.9335	9,072,941	1,805,744	0	921,111
8 Charlotte	15,414.43	17,105.38	74,800,287	0.9891	73,984,964	0	0	0
9 Citrus	15,360.58	16,611.28	72,639,632	0.9464	68,746,148	2,238,027	0	739,919
10 Clay	38,680.46	42,448.85	185,625,001	0.9876	183,323,251	0	0	13,817,821
11 Collier	47,284.98	53,212.99	232,695,616	1.0512	244,609,632	0	0	0
12 Columbia	9,986.50	10,639.27	46,524,570	0.9458	44,002,938	1,541,359	0	3,705,591
13 Dade	340,483.55	375,210.77	1,640,762,928	1.0147	1,664,882,143	0	0	0
14 DeSoto	4,653.93	4,927.27	21,546,508	0.9784	21,081,103	856,258	0	1,349,779
15 Dixie	2,157.81	2,309.93	10,101,116	0.9396	9,491,009	1,179,002	0	895,103
16 Duval	129,157.79	141,658.18	619,458,472	1.0061	623,237,169	0	0	19,470,537
17 Escambia	38,674.49	42,264.24	184,817,718	0.9746	180,123,348	0	0	7,462,630
18 Flagler	13,174.84	14,143.44	61,847,990	0.9575	59,219,450	1,317,446	0	0
19 Franklin	1,217.95	1,310.96	5,732,710	0.9285	5,322,821	0	0	0
20 Gadsden	4,576.34	5,001.03	21,869,054	0.9515	20,808,405	904,067	0	1,535,591
21 Gilchrist	2,764.14	3,100.92	13,560,044	0.9541	12,937,638	2,167,437	0	977,510
22 Glades	1,724.49	1,832.91	8,015,150	0.9898	7,933,395	1,113,865	0	476,097
23 Gulf	1,815.00	1,996.59	8,730,908	0.9415	8,220,150	1,122,439	0	0
24 Hamilton	1,513.21	1,627.03	7,114,856	0.9223	6,562,032	1,077,545	0	181,948
25 Hardee	4,904.02	5,205.66	22,763,883	0.9662	21,994,464	792,411	0	1,640,051
26 Hendry	12,606.13	13,504.65	59,054,619	1.0016	59,149,106	1,260,659	0	5,769,700
27 Hernando	23,400.38	25,383.03	110,997,706	0.9675	107,390,281	2,340,069	0	5,761,174
28 Highlands	12,146.98	12,990.75	56,807,381	0.9569	54,358,983	3,020,448	0	3,143,395
29 Hillsborough	220,602.83	243,046.21	1,062,819,202	1.0047	1,067,814,452	0	0	42,631,497
30 Holmes	3,071.45	3,252.02	14,220,791	0.9394	13,359,011	2,642,081	0	1,512,781
31 Indian River	17,406.93	19,019.43	83,170,256	0.9999	83,161,939	0	0	0
32 Jackson	5,786.58	6,320.15	27,637,447	0.9270	25,619,913	3,535,935	0	2,250,748
33 Jefferson	734.23	803.22	3,512,409	0.9492	3,333,979	558,196	0	0
34 Lafayette	1,150.99	1,239.48	5,420,134	0.9253	5,015,250	954,106	0	489,366
35 Lake	43,714.45	48,110.13	210,381,269	0.9807	206,320,911	0	0	6,158,492
36 Lee	96,432.44	105,970.12	463,397,797	1.0217	473,453,529	0	0	0
37 Leon	32,649.11	35,775.59	156,443,435	0.9714	151,969,153	0	0	5,319,193
38 Levy	5,390.38	5,859.95	25,625,034	0.9536	24,436,032	3,457,586	0	1,545,961
39 Liberty	1,210.64	1,368.70	5,985,202	0.9346	5,593,770	1,027,300	0	516,846
40 Madison	2,361.68	2,490.91	10,892,525	0.9251	10,076,675	1,171,818	0	850,984
41 Manatee	49,128.77	53,369.01	233,377,878	0.9909	231,254,139	0	0	0
42 Marion	42,734.01	47,690.07	208,544,384	0.9479	197,679,222	0	0	9,004,911
43 Martin	18,571.00	20,780.75	90,872,349	1.0173	92,444,441	0	0	0
44 Monroe	8,450.00	9,244.32	40,424,579	1.0506	42,470,063	0	0	0
45 Nassau	12,271.76	13,299.83	58,158,960	0.9898	57,565,739	2,220,935	0	0
46 Okaloosa	32,129.45	35,215.07	153,992,332	0.9913	152,652,599	0	0	3,846,538
47 Okeechobee	6,282.46	6,712.97	29,355,214	0.9799	28,765,174	628,252	0	1,362,100
48 Orange	204,857.23	231,935.90	1,014,234,816	1.0074	1,021,740,154	0	0	4,371,653
49 Osceola	71,900.86	78,828.42	344,709,586	0.9888	340,848,839	0	0	18,682,719
50 Palm Beach	189,513.23	214,840.08	939,476,334	1.0424	979,310,131	0	0	0
51 Pasco	78,748.11	87,093.03	380,849,982	0.9837	374,642,127	0	0	21,017,083
52 Pinellas	95,389.61	105,999.43	463,525,967	0.9986	462,877,031	0	0	0
53 Polk	109,476.18	118,795.63	519,482,598	0.9683	503,015,000	0	0	33,385,856
54 Putnam	10,541.92	11,329.90	49,544,633	0.9575	47,438,986	3,330,390	0	2,830,084
55 St. Johns	46,091.53	51,273.69	224,215,232	1.0058	225,515,680	0	0	2,156,623
56 St. Lucie	42,474.20	45,852.84	200,510,343	1.0020	200,911,364	0	0	5,715,328
57 Santa Rosa	28,116.87	30,953.12	135,355,208	0.9710	131,429,907	0	0	7,701,211
58 Sarasota	43,229.91	48,819.16	213,481,793	1.0110	215,830,093	0	0	0
59 Seminole	67,210.47	73,533.93	321,557,258	0.9950	319,949,472	0	0	10,948,586
60 Sumter	8,760.92	9,444.33	41,299,205	0.9691	40,023,060	0	0	0
61 Suwannee	5,872.00	6,236.21	27,270,385	0.9313	25,396,910	2,329,164	0	2,098,124
62 Taylor	2,640.82	2,926.14	12,795,747	0.9251	11,837,346	1,231,079	0	368,632
63 Union	2,304.94	2,453.39	10,728,454	0.9574	10,271,422	1,180,774	0	1,217,170
64 Volusia	61,015.66	67,038.49	293,153,283	0.9664	283,303,333	0	0	3,954,425
65 Wakulla	4,997.39	5,413.53	23,672,879	0.9524	22,546,050	782,625	0	1,882,317
66 Walton	10,551.32	11,307.67	49,447,423	0.9824	48,577,148	0	0	0
67 Washington	3,454.51	3,852.28	16,845,674	0.9392	15,821,457	2,338,180	0	1,362,908
69 FAMU Lab School	624.48	649.23	2,839,024	0.9714	2,757,828	532,913	288,210	101,740
70 FAU - Palm Beach	1,309.37	1,348.58	5,897,219	1.0424	6,147,261	623,877	1,165,313	0
71 FAU - St. Lucie	1,455.82	1,543.83	6,751,030	1.0020	6,764,532	0	713,177	195,895
72 FSU Lab - Broward	710.69	768.27	3,359,576	1.0174	3,418,033	0	459,035	0
73 FSU Lab - Leon	1,902.87	2,012.53	8,800,613	0.9714	8,548,915	1,137,831	878,213	310,016
74 UF Lab School	1,267.08	1,340.72	5,862,848	0.9789	5,739,142	982,965	607,945	183,270
75 Virtual School	53,318.48	55,159.38	241,207,004	1.0000	241,207,004	0	32,611,182	683,010
State	2,868,388.86	3,163,500.13	13,833,701,352		13,842,965,369	55,418,755	36,723,075	277,682,904

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 DCD (column 2 x column 3 x column 4)

2021-22 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe	ESE	Supplemental	Reading	DJJ	Instructional	Transportation	Teachers
	Schools	Guaranteed	Academic	Allocation	Supplemental	Materials		Classroom
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	Supply
								Assistance
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	2,371,338	11,255,200	8,252,227	1,300,120	182,382	2,589,411	3,921,554	559,874
2 Baker	482,018	1,349,611	1,761,486	307,175	0	379,719	1,389,325	92,624
3 Bay	1,841,352	8,570,376	7,123,759	1,185,711	33,362	2,064,210	3,592,780	482,589
4 Bradford	397,319	1,263,218	856,128	223,715	0	230,176	667,696	52,316
5 Brevard	4,481,707	27,998,536	19,564,796	3,091,553	73,838	6,225,594	11,397,851	1,371,189
6 Broward	15,808,137	103,585,059	58,529,147	11,499,444	298,157	21,732,070	34,044,283	5,073,762
7 Calhoun	347,068	784,707	462,598	194,627	0	173,673	438,065	39,373
8 Charlotte	1,066,544	6,118,143	3,435,127	764,314	0	1,395,587	3,364,083	296,472
9 Citrus	1,109,258	7,360,760	3,374,391	718,337	191,002	1,243,354	3,936,169	295,436
10 Clay	2,120,585	14,225,418	10,104,288	1,723,900	155,997	3,323,706	7,659,734	743,957
11 Collier	2,608,016	22,743,684	10,859,796	2,261,767	135,817	4,155,979	7,659,062	909,451
12 Columbia	846,789	4,043,200	3,792,165	501,183	0	832,616	2,172,211	192,074
13 Dade	22,517,661	126,884,526	113,842,617	14,726,503	274,761	27,788,079	19,249,787	6,548,656
14 DeSoto	513,685	1,933,452	1,822,878	300,014	0	390,701	846,378	89,511
15 Dixie	363,158	731,760	479,463	198,296	0	188,357	530,574	41,502
16 Duval	9,178,636	49,574,521	32,486,916	5,584,716	293,323	10,488,643	20,420,154	2,484,143
17 Escambia	2,921,469	14,132,634	10,347,190	1,695,816	154,932	3,049,782	8,544,400	743,842
18 Flagler	887,996	6,596,000	2,866,073	634,728	0	1,245,441	2,665,079	253,397
19 Franklin	324,794	507,012	270,044	161,715	0	100,037	339,859	23,425
20 Gadsden	483,367	1,525,159	1,320,466	297,621	0	358,218	1,475,481	88,019
21 Gilchrist	370,307	1,081,859	617,609	228,545	0	248,925	501,051	53,164
22 Glades	331,087	528,367	425,358	184,626	0	140,378	277,298	33,168
23 Gulf	348,353	415,699	367,115	187,142	0	145,329	326,809	34,909
24 Hamilton	345,462	480,830	326,178	172,590	24,367	119,141	472,486	29,104
25 Hardee	504,708	1,728,683	1,081,410	308,030	0	393,495	1,154,641	94,321
26 Hendry	834,981	2,909,709	3,237,004	634,110	0	1,026,455	1,568,009	242,459
27 Hernando	1,470,676	10,799,965	5,601,486	1,057,489	131,654	2,062,323	5,363,153	450,069
28 Highlands	968,547	4,257,624	2,435,805	592,071	0	981,915	2,683,650	233,628
29 Hillsborough	11,120,336	83,750,999	51,672,835	9,486,459	375,074	18,279,306	33,376,623	4,242,942
30 Holmes	396,722	977,784	675,180	232,243	0	288,854	715,914	59,074
31 Indian River	1,161,165	6,091,980	3,856,401	844,854	0	1,455,475	2,907,992	334,794
32 Jackson	515,718	2,303,124	1,164,054	339,848	22,636	474,952	1,493,749	111,296
33 Jefferson	318,000	378,524	301,951	144,260	0	64,074	263,226	14,122
34 Lafayette	299,707	329,027	200,640	159,015	0	103,882	205,394	22,137
35 Lake	2,661,078	15,795,636	10,150,853	1,925,734	15,433	3,809,312	9,098,323	840,777
36 Lee	5,135,805	38,672,534	23,088,170	4,270,170	155,605	8,182,310	25,001,735	1,854,724
37 Leon	2,559,166	17,461,597	9,427,198	1,448,727	131,200	2,624,987	4,550,352	627,953
38 Levy	583,263	1,901,060	1,247,829	329,458	0	431,644	1,370,381	103,675
39 Liberty	303,496	474,896	251,832	164,093	55,354	97,845	250,098	23,285
40 Madison	374,681	1,035,726	639,011	203,436	12,731	190,973	540,835	45,423
41 Manatee	3,067,381	19,852,380	12,383,521	2,144,555	210,836	3,938,060	7,278,004	944,913
42 Marion	2,764,354	15,227,013	12,940,415	1,849,892	224,578	3,527,927	10,683,883	821,920
43 Martin	1,209,769	6,897,524	4,085,776	926,320	0	1,718,687	2,881,249	357,183
44 Monroe	721,951	3,434,157	1,863,125	487,730	0	766,896	1,077,112	162,522
45 Nassau	859,316	3,679,434	2,721,387	620,214	0	1,046,307	3,240,034	236,028
46 Okaloosa	1,914,440	13,691,669	8,867,642	1,454,725	228,630	3,294,703	6,848,709	617,959
47 Okeechobee	634,832	2,799,159	2,015,659	367,452	115,496	515,651	1,592,396	120,833
48 Orange	12,694,381	57,250,292	48,282,383	9,082,097	314,142	17,306,982	31,104,426	3,940,101
49 Osceola	3,871,580	21,681,225	15,868,808	3,106,391	70,117	6,407,922	12,463,165	1,382,898
50 Palm Beach	11,417,979	69,889,279	42,461,998	8,709,718	225,390	15,184,914	29,391,728	3,644,984
51 Pasco	4,271,495	31,299,747	21,183,699	3,402,971	138,035	6,788,821	17,895,736	1,514,594
52 Pinellas	6,467,404	43,137,553	22,895,023	4,177,347	222,605	7,666,343	13,547,663	1,834,667
53 Polk	5,856,031	42,424,000	28,148,658	4,529,610	188,206	9,702,131	24,730,503	2,105,599
54 Putnam	827,863	3,517,363	3,088,760	531,339	0	911,805	2,546,198	202,757
55 St. Johns	2,319,074	15,040,275	9,302,544	2,094,193	140,335	4,058,924	10,380,172	886,497
56 St. Lucie	2,401,569	18,205,433	10,573,550	1,878,258	142,003	3,738,774	10,542,952	816,923
57 Santa Rosa	1,531,208	10,376,174	8,047,099	1,268,468	0	2,580,898	7,218,022	540,783
58 Sarasota	2,789,417	22,765,404	8,835,618	2,009,189	0	3,600,697	7,090,818	831,458
59 Seminole	3,686,879	20,296,026	16,153,977	2,922,972	0	5,688,396	11,597,532	1,292,686
60 Sumter	730,360	4,054,767	1,795,431	466,254	0	764,614	1,242,047	168,502
61 Suwannee	580,904	1,501,977	1,237,771	337,891	0	496,231	1,382,270	112,939
62 Taylor	430,788	1,055,578	580,989	218,888	0	219,645	734,947	50,792
63 Union	354,122	658,304	516,152	205,145	32,870	203,750	490,201	44,332
64 Volusia	3,857,106	22,781,465	16,538,368	2,601,355	200,665	5,105,956	11,035,581	1,173,539
65 Wakulla	500,150	1,890,521	935,365	312,871	0	427,731	1,705,202	96,117
66 Walton	769,198	3,487,869	2,156,961	541,327	44,275	989,839	2,591,409	202,938
67 Washington	416,407	868,923	987,499	253,854	0	326,082	913,781	66,442
69 FAMU Lab School	274,041	52,314	332,489	139,203	0	51,176	0	12,011
70 FAU - Palm Beach	300,407	136,646	340,038	168,950	0	302,665	0	25,184
71 FAU - St. Lucie	306,045	223,520	430,826	174,367	0	112,851	0	28,000
72 FSU Lab - Broward	277,360	172,249	148,270	144,998	0	53,670	0	13,669
73 FSU Lab - Leon	323,255	364,815	336,228	190,028	0	185,550	0	36,599
74 UF Lab School	298,779	453,025	329,127	165,368	0	119,875	0	24,370
75 Virtual School	0	2,859,384	0	2,231,905	0	4,254,404	0	0
State	180,000,000	1,064,584,063	714,704,630	130,000,000	5,215,808	241,135,805	458,641,984	54,143,375

2021-22 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Digital Classrooms Allocation	Federally Connected Student Supplement	Mental Health Assistance Allocation	Total Funds Compression Allocation	Turnaround Supplemental Services Allocation	Teacher Salary Increase Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	107,238	0	1,242,706	371,098	469,650	5,365,183	177,234,808	66,677,848	110,556,960
2 Baker	101,197	0	289,045	100,739	0	870,002	31,963,321	4,222,412	27,740,909
3 Bay	106,239	888,383	1,084,967	1,690,590	0	4,847,240	156,152,454	72,304,017	83,848,437
4 Bradford	100,676	0	206,777	21,773	0	492,164	18,938,947	4,176,788	14,762,159
5 Brevard	117,728	2,795,158	2,898,605	0	0	13,475,215	440,010,750	178,929,100	261,081,650
6 Broward	165,597	0	10,455,580	998,131	166,755	51,538,763	1,611,075,447	804,099,220	806,976,227
7 Calhoun	100,509	0	180,361	25,270	0	360,480	14,906,527	1,691,035	13,215,492
8 Charlotte	103,833	0	705,101	0	0	2,939,524	94,173,692	77,058,424	17,115,268
9 Citrus	103,820	0	702,987	1,267,159	0	2,731,379	94,758,146	42,164,352	52,593,794
10 Clay	109,618	720,884	1,618,420	1,216,728	293,550	7,283,684	248,441,541	48,653,153	199,788,388
11 Collier	111,758	0	1,956,195	0	0	9,718,676	307,729,833	276,940,680	30,789,153
12 Columbia	102,483	0	492,025	269,213	0	1,748,297	64,242,144	12,323,591	51,918,553
13 Dade	184,665	126,406	13,465,847	0	0	66,148,051	2,076,639,702	1,310,631,350	766,008,352
14 DeSoto	101,157	0	282,692	0	0	837,581	30,405,189	7,375,862	23,029,327
15 Dixie	100,537	0	184,706	0	0	377,091	14,760,558	2,193,873	12,566,685
16 Duval	132,117	978,808	5,170,152	1,238,917	894,865	24,762,067	806,395,684	291,181,135	515,214,549
17 Escambia	109,617	1,617,011	1,618,186	1,071,682	724,495	7,156,548	241,473,582	82,432,610	159,040,972
18 Flagler	103,276	0	617,185	1,034,996	0	2,352,870	79,793,937	41,702,550	38,091,387
19 Franklin	100,303	0	147,811	34,970	0	211,483	7,544,274	6,790,707	753,567
20 Gadsden	101,138	0	279,646	56,860	168,550	826,746	30,229,334	6,392,903	23,836,431
21 Gilchrist	100,687	0	208,508	6,780	0	514,030	20,014,050	3,554,571	16,459,479
22 Glades	100,429	293,784	167,696	0	0	315,205	12,320,753	2,904,910	9,415,843
23 Gulf	100,451	0	171,249	16,589	0	326,598	11,782,832	7,999,727	3,783,105
24 Hamilton	100,376	0	159,402	17,076	0	260,719	10,329,256	3,593,475	6,735,781
25 Hardee	101,219	0	292,510	365,880	0	873,870	31,325,693	6,789,719	24,535,974
26 Hendry	103,135	0	594,860	1,249,287	0	2,350,075	80,929,549	9,984,821	70,944,728
27 Hernando	105,819	0	1,018,593	639,478	0	4,266,763	148,458,992	41,757,754	106,701,238
28 Highlands	103,020	0	576,836	1,213,841	0	2,159,757	76,729,520	21,561,252	55,168,268
29 Hillsborough	154,855	1,379,144	8,759,871	4,857,966	3,786,290	42,425,733	1,384,114,382	455,388,514	928,720,868
30 Holmes	100,764	0	220,571	24,175	0	530,772	21,735,926	1,945,113	19,790,813
31 Indian River	104,328	0	783,318	58,219	0	3,304,138	104,064,603	74,111,243	29,953,360
32 Jackson	101,439	0	327,155	218,336	0	1,017,914	39,496,817	6,794,984	32,701,833
33 Jefferson	100,183	0	128,823	9,484	0	132,464	5,747,286	2,705,995	3,041,291
34 Lafayette	100,286	0	145,183	3,252	0	199,263	8,226,508	1,049,920	7,176,588
35 Lake	110,870	0	1,816,032	0	267,635	8,197,413	267,168,499	101,313,291	165,855,208
36 Lee	123,979	71,547	3,885,502	0	0	18,810,958	602,706,568	366,355,572	236,350,996
37 Leon	108,119	0	1,381,657	438,042	247,640	6,037,943	204,332,927	72,420,562	131,912,365
38 Levy	101,340	0	311,602	5,125	0	970,877	36,795,833	8,825,178	27,970,655
39 Liberty	100,301	0	147,524	8,978	0	222,248	9,237,866	1,124,031	8,113,835
40 Madison	100,587	0	192,709	51,195	0	400,360	15,887,144	2,995,349	12,891,795
41 Manatee	112,216	0	2,028,574	2,080,448	0	9,188,044	294,483,071	165,650,414	128,832,657
42 Marion	110,626	0	1,777,544	1,129,212	230,560	7,854,067	265,826,124	86,083,620	179,742,504
43 Martin	104,618	0	829,014	0	0	3,672,944	115,127,525	91,276,981	23,850,544
44 Monroe	102,101	1,005,534	431,709	0	0	1,687,394	54,210,294	48,798,026	5,412,268
45 Nassau	103,052	0	581,734	11,632	0	2,287,166	75,172,978	41,797,089	33,375,889
46 Okaloosa	107,989	2,786,572	1,361,257	307,985	0	6,065,097	204,046,514	80,106,129	123,940,385
47 Okeechobee	101,562	0	346,621	0	0	1,142,880	40,508,067	12,308,302	28,199,765
48 Orange	150,940	0	8,141,770	202,847	199,420	40,595,138	1,255,376,726	575,790,685	679,586,041
49 Osceola	117,879	0	2,922,503	5,341,846	0	13,542,392	446,308,284	127,535,369	318,772,915
50 Palm Beach	147,125	24,506	7,539,434	0	0	38,909,335	1,206,856,521	816,483,354	390,373,167
51 Pasco	119,582	0	3,191,295	3,462,602	0	14,885,046	503,812,833	134,081,306	369,731,527
52 Pinellas	123,720	30,532	3,844,566	0	584,900	18,390,739	585,800,093	364,140,051	221,660,042
53 Polk	127,223	0	4,397,541	6,561,603	659,335	19,985,476	685,816,772	167,440,941	518,375,831
54 Putnam	102,621	0	513,828	89,180	0	1,884,816	67,815,990	17,720,276	50,095,714
55 St. Johns	111,461	0	1,909,345	2,190,489	0	8,960,047	285,065,659	126,860,022	158,205,637
56 St. Lucie	110,562	0	1,767,345	2,197,998	226,625	7,982,484	267,211,168	99,919,206	167,291,962
57 Santa Rosa	106,992	1,331,016	1,203,741	406,066	0	5,221,890	178,963,475	48,173,989	130,789,486
58 Sarasota	110,750	0	1,797,011	0	0	8,575,226	274,235,681	246,827,534	27,408,147
59 Seminole	116,713	0	2,738,380	3,670,176	0	12,712,031	411,773,826	147,884,288	263,889,538
60 Sumter	102,179	0	443,914	0	0	1,590,171	51,381,299	46,242,002	5,139,297
61 Suwannee	101,460	0	330,508	528,439	0	1,009,054	37,443,642	7,830,232	29,613,410
62 Taylor	100,657	0	203,667	63,979	0	470,314	17,567,301	6,131,511	11,435,790
63 Union	100,573	0	190,482	22,530	0	408,098	15,895,925	1,100,259	14,795,666
64 Volusia	115,172	0	2,495,199	2,962,664	761,145	11,256,030	368,142,003	162,012,975	206,129,028
65 Wakulla	101,243	0	296,175	82,823	0	895,785	32,454,975	5,999,332	26,455,643
66 Walton	102,624	0	514,197	4,945	0	1,930,037	61,912,767	55,730,884	6,181,883
67 Washington	100,859	0	235,608	33,691	0	628,608	24,354,299	3,926,547	20,427,752
69 FAMU Lab School	100,155	0	124,514	7,949	0	109,572	4,884,115	0	4,884,115
70 FAU - Palm Beach	100,326	0	151,400	0	0	244,239	9,706,306	0	9,706,306
71 FAU - St. Lucie	100,362	0	157,149	141,789	0	268,764	9,617,277	0	9,617,277
72 FSU Lab - Broward	100,177	0	127,899	1,680	0	135,803	5,052,843	0	5,052,843
73 FSU Lab - Leon	100,473	0	174,698	145,512	0	339,660	13,071,793	0	13,071,793
74 UF Lab School	100,315	0	149,740	5,277	0	228,024	9,387,222	0	9,387,222
75 Virtual School	0	0	2,193,043	0	0	9,583,485	295,623,417	0	295,623,417

State 8,000,000 14,049,285 120,000,000 50,235,191 9,681,415 550,000,000 17,813,181,659 8,218,968,915 9,594,212,744

2021-22 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP	Adjustment for McKay Scholarships	Adjustment for Family Empowerment Scholarships	Adjusted Net State FEFP
District	-1-	-2-	-3-	-4-
1 Alachua	110,556,960	(1,626,985)	(1,983,749)	106,946,226
2 Baker	27,740,909	(201,549)	(101,903)	27,437,457
3 Bay	83,848,437	(1,793,642)	(421,830)	81,632,965
4 Bradford	14,762,159	(307,225)	(438,807)	14,016,127
5 Brevard	261,081,650	(8,811,495)	(5,028,163)	247,241,992
6 Broward	806,976,227	(19,726,941)	(22,558,877)	764,690,409
7 Calhoun	13,215,492	(40,713)	(25,425)	13,149,354
8 Charlotte	17,115,268	(787,182)	(958,490)	15,369,596
9 Citrus	52,593,794	(449,546)	(1,339,777)	50,804,471
10 Clay	199,788,388	(2,429,633)	(1,115,649)	196,243,106
11 Collier	30,789,153	(1,419,424)	(1,712,663)	27,657,066
12 Columbia	51,918,553	(922,333)	(1,209,625)	49,786,595
13 Dade	766,008,352	(41,226,109)	(46,545,864)	678,236,379
14 DeSoto	23,029,327	(242,570)	(231,777)	22,554,980
15 Dixie	12,566,685	(340,857)	(167,051)	12,058,777
16 Duval	515,214,549	(17,284,116)	(13,578,956)	484,351,477
17 Escambia	159,040,972	(2,493,519)	(4,077,691)	152,469,762
18 Flagler	38,091,387	(461,109)	(895,097)	36,735,181
19 Franklin	753,567	(67,703)	(101,381)	584,483
20 Gadsden	23,836,431	(194,477)	(773,135)	22,868,819
21 Gilchrist	16,459,479	(311,144)	(319,645)	15,828,690
22 Glades	9,415,843	0	(83,329)	9,332,514
23 Gulf	3,783,105	(67,920)	(66,063)	3,649,122
24 Hamilton	6,735,781	(91,025)	(175,771)	6,468,985
25 Hardee	24,535,974	(29,781)	(54,174)	24,452,019
26 Hendry	70,944,728	(102,999)	(435,035)	70,406,694
27 Hernando	106,701,238	(2,297,749)	(1,893,749)	102,509,740
28 Highlands	55,168,268	(477,495)	(1,430,482)	53,260,291
29 Hillsborough	928,725,868	(13,243,733)	(12,679,182)	902,802,953
30 Holmes	19,790,813	(15,145)	(21,805)	19,753,863
31 Indian River	29,953,360	(505,841)	(574,574)	28,872,945
32 Jackson	32,701,833	(183,093)	(338,842)	32,179,898
33 Jefferson	3,041,291	(11,118)	(179,869)	2,850,304
34 Lafayette	7,176,588	(27,394)	(64,470)	7,084,724
35 Lake	165,855,208	(3,438,518)	(3,313,586)	159,103,104
36 Lee	236,350,996	(2,934,515)	(3,212,664)	230,203,817
37 Leon	131,912,365	(1,518,733)	(1,662,123)	128,731,509
38 Levy	27,970,655	(396,037)	(610,281)	26,964,337
39 Liberty	8,113,835	(146,799)	(22,044)	7,944,992
40 Madison	12,891,795	(23,132)	(76,251)	12,792,412
41 Manatee	128,832,657	(5,918,158)	(2,123,161)	120,791,338
42 Marion	179,742,504	(2,210,871)	(3,998,753)	173,532,880
43 Martin	23,850,544	(745,806)	(687,167)	22,417,571
44 Monroe	5,412,268	(210,853)	(252,154)	4,949,261
45 Nassau	33,375,889	(646,121)	(747,197)	31,982,571
46 Okaloosa	123,940,385	(2,287,489)	(1,275,913)	120,376,983
47 Okeechobee	28,199,765	(168,709)	(412,142)	27,618,914
48 Orange	679,586,041	(16,228,386)	(21,217,482)	642,140,173
49 Osceola	318,772,915	(6,463,790)	(8,107,408)	304,201,717
50 Palm Beach	390,373,167	(11,441,331)	(10,387,651)	368,544,185
51 Pasco	369,731,527	(6,098,224)	(2,893,781)	360,739,522
52 Pinellas	221,660,042	(8,414,295)	(8,253,040)	204,992,707
53 Polk	518,375,831	(7,303,204)	(7,148,229)	503,924,398
54 Putnam	50,095,714	(331,192)	(857,968)	48,906,554
55 St. Johns	158,205,637	(3,179,756)	(1,295,711)	153,730,170
56 St. Lucie	167,291,962	(1,264,119)	(4,083,933)	161,943,910
57 Santa Rosa	130,789,486	(836,000)	(1,476,409)	128,477,077
58 Sarasota	27,408,147	(3,278,692)	(2,573,484)	21,555,971
59 Seminole	263,889,538	(5,137,250)	(3,320,350)	255,431,938
60 Sumter	5,139,297	(591,806)	(218,321)	4,329,170
61 Suwannee	29,613,410	(467,646)	(678,526)	28,467,238
62 Taylor	11,435,790	(28,351)	(372,975)	11,034,464
63 Union	14,795,666	(92,468)	(79,987)	14,623,211
64 Volusia	206,129,028	(3,377,019)	(6,327,128)	196,424,881
65 Wakulla	26,455,643	(117,746)	(181,216)	26,156,681
66 Walton	6,181,883	(254,366)	(261,840)	5,665,677
67 Washington	20,427,752	(132,808)	(194,989)	20,099,955
69 FAMU Lab School	4,884,115	(13,561)	(5,987)	4,864,567
70 FAU - Palm Beach	9,706,306	(36,429)	(30,967)	9,638,910
71 FAU - St. Lucie	9,617,277	(54,752)	(23,702)	9,538,823
72 FSU Lab - Broward	5,052,843	(86,724)	(7,173)	4,958,946
73 FSU Lab - Leon	13,071,793	(9,883)	(28,038)	13,033,872
74 UF Lab School	9,387,222	(18,715)	(3,580)	9,364,927
75 Virtual School	295,623,417	(179,428)	0	295,443,989

State 9,594,212,744 (214,275,247) (220,006,211) 9,159,931,286

2021-22 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Class Size Reduction Allocation	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	110,556,960	28,196,393	138,753,353	66,677,848	13,966,685	80,644,533	219,397,886
2 Baker	27,740,909	4,759,208	32,500,117	4,222,412	886,185	5,108,597	37,608,714
3 Bay	83,848,437	25,308,766	109,157,203	72,304,017	15,027,342	87,331,359	196,488,562
4 Bradford	14,762,159	2,512,411	17,274,570	4,176,788	852,452	5,029,240	22,303,810
5 Brevard	261,081,650	72,075,936	333,157,586	178,929,100	37,156,848	216,085,948	549,243,534
6 Broward	806,976,227	275,864,288	1,082,840,515	804,099,220	170,387,030	974,486,250	2,057,326,765
7 Calhoun	13,215,492	1,839,105	15,054,597	1,691,035	357,214	2,048,249	17,102,846
8 Charlotte	17,115,268	15,180,630	32,295,898	77,058,424	16,015,477	93,073,901	125,369,799
9 Citrus	52,593,794	14,660,535	67,254,329	42,164,352	8,851,792	51,016,144	118,270,473
10 Clay	199,788,388	36,805,202	236,593,590	48,653,153	10,335,859	58,989,012	295,582,602
11 Collier	30,789,153	51,248,969	82,038,122	276,940,680	78,436,815	355,377,495	437,415,617
12 Columbia	51,918,553	9,542,177	61,460,730	12,323,591	2,530,345	14,853,936	76,314,666
13 Dade	766,008,352	354,684,785	1,120,693,137	1,310,631,350	262,899,504	1,573,530,854	2,694,223,991
14 DeSoto	23,029,327	4,457,380	27,486,707	7,375,862	1,556,317	8,932,179	36,418,886
15 Dixie	12,566,685	2,019,579	14,586,264	2,193,873	452,320	2,646,193	17,232,457
16 Duval	515,214,549	132,035,975	647,250,524	291,181,135	61,180,755	352,361,890	999,612,414
17 Escambia	159,040,972	37,290,336	196,331,308	82,432,610	16,687,305	99,119,915	295,451,223
18 Flagler	38,091,387	12,407,808	50,499,195	41,702,550	8,624,138	50,326,688	100,825,883
19 Franklin	753,567	1,128,584	1,882,151	6,790,707	1,810,210	8,600,917	10,483,068
20 Gadsden	23,836,431	4,524,917	28,361,348	6,392,903	1,322,060	7,714,963	36,076,311
21 Gilchrist	16,459,479	2,701,609	19,161,088	3,554,571	748,541	4,303,112	23,464,200
22 Glades	9,415,843	1,699,597	11,115,440	2,904,910	600,739	3,505,649	14,621,089
23 Gulf	3,783,105	1,770,764	5,553,869	7,999,727	1,649,792	9,649,519	15,203,388
24 Hamilton	6,735,781	1,373,974	8,109,755	3,593,475	762,963	4,356,438	12,466,193
25 Hardee	24,535,974	4,692,916	29,228,890	6,789,719	1,422,209	8,211,928	37,440,818
26 Hendry	70,944,728	6,965,166	77,909,894	9,984,821	2,102,067	12,086,888	89,996,782
27 Hernando	106,701,238	21,827,051	128,528,289	41,757,754	8,850,893	50,608,647	179,136,936
28 Highlands	55,168,268	10,580,775	65,749,043	21,561,252	4,441,701	26,002,953	91,751,996
29 Hillsborough	928,725,868	220,836,441	1,149,562,309	455,388,514	95,121,644	550,510,158	1,700,072,467
30 Holmes	19,790,813	2,724,287	22,515,100	1,945,113	405,164	2,350,277	24,865,377
31 Indian River	29,953,360	17,810,351	47,763,711	74,111,243	15,748,639	89,859,882	137,623,593
32 Jackson	32,701,833	5,401,158	38,102,991	6,794,984	1,362,640	8,157,624	46,260,615
33 Jefferson	3,041,291	724,526	3,765,817	2,705,995	559,603	3,265,598	7,031,415
34 Lafayette	7,176,588	1,072,599	8,249,187	1,049,920	229,363	1,279,283	9,528,470
35 Lake	165,855,208	43,279,832	209,135,040	101,313,291	21,138,728	122,452,019	331,587,059
36 Lee	236,350,996	96,735,289	333,086,285	366,355,572	75,242,715	441,598,287	774,684,572
37 Leon	131,912,365	32,186,578	164,098,943	72,420,562	15,068,312	87,488,874	251,587,817
38 Levy	27,970,655	5,143,198	33,113,853	8,825,178	1,820,026	10,645,204	43,759,057
39 Liberty	8,113,835	1,134,593	9,248,428	1,124,031	239,128	1,363,159	10,611,587
40 Madison	12,891,795	2,165,918	15,057,713	2,995,349	623,753	3,619,102	18,676,815
41 Manatee	128,832,657	49,534,825	178,367,482	165,650,414	34,152,842	199,803,256	378,170,738
42 Marion	179,742,504	41,293,159	221,035,663	86,083,620	17,679,997	103,763,617	324,799,280
43 Martin	23,850,544	19,730,667	43,581,211	91,276,981	19,146,153	110,423,134	154,004,345
44 Monroe	5,412,268	8,762,149	14,174,417	48,798,026	24,563,206	73,361,232	87,535,649
45 Nassau	33,375,889	12,037,176	45,413,065	41,797,089	8,643,689	50,440,778	95,853,843
46 Okaloosa	123,940,385	32,333,246	156,273,631	80,106,129	16,216,342	96,322,471	252,596,102
47 Okeechobee	28,199,765	5,694,899	33,894,664	12,308,302	2,560,949	14,869,251	48,763,915
48 Orange	679,586,041	213,799,162	893,385,203	575,790,685	123,548,890	699,339,575	1,592,724,778
49 Osceola	318,772,915	71,611,395	390,384,310	127,535,369	26,215,020	153,750,389	544,134,699
50 Palm Beach	390,373,167	203,764,832	594,137,999	816,483,354	168,663,228	985,146,582	1,579,284,581
51 Pasco	369,731,527	76,336,648	446,068,175	134,081,306	28,156,322	162,237,628	608,305,803
52 Pinellas	221,660,042	98,294,361	319,954,403	364,140,051	76,146,703	440,286,754	760,241,157
53 Polk	518,375,831	107,655,211	626,031,042	167,440,941	34,975,097	202,416,038	828,447,080
54 Putnam	50,095,714	10,003,008	60,098,722	17,720,276	3,752,765	21,473,041	81,571,763
55 St. Johns	158,205,637	46,359,453	204,565,090	126,860,022	26,624,943	153,484,965	358,050,055
56 St. Lucie	167,291,962	42,248,571	209,540,533	99,919,206	20,807,229	120,726,435	330,266,968
57 Santa Rosa	130,789,486	26,469,894	157,259,380	48,173,989	9,856,166	58,030,155	215,289,535
58 Sarasota	27,408,147	44,869,228	72,277,375	246,827,534	53,561,646	300,389,180	372,666,555
59 Seminole	263,889,538	58,496,097	322,385,635	147,884,288	31,020,036	178,904,324	501,289,959
60 Sumter	5,139,297	8,507,719	13,647,016	46,242,002	11,935,479	58,177,481	71,824,497
61 Suwannee	29,613,410	5,320,347	34,933,757	7,830,232	1,568,563	9,398,795	44,332,552
62 Taylor	11,435,790	2,464,465	13,900,255	6,131,511	1,280,394	7,411,905	21,312,160
63 Union	14,795,666	2,214,255	17,009,921	1,100,259	222,131	1,322,390	18,332,311
64 Volusia	206,129,028	56,867,258	262,996,286	162,012,975	34,146,437	196,159,412	459,155,698
65 Wakulla	26,455,643	4,882,915	31,338,558	5,999,332	1,238,273	7,237,605	38,576,163
66 Walton	6,181,883	10,267,958	16,449,841	55,730,884	19,452,497	75,183,381	91,633,222
67 Washington	20,427,752	3,362,824	23,790,576	3,926,547	794,229	4,720,776	28,511,352
69 FAMU Lab School	4,884,115	602,008	5,486,123	0	0	0	5,486,123
70 FAU - Palm Beach	9,706,306	1,334,919	11,041,225	0	0	0	11,041,225
71 FAU - St. Lucie	9,617,277	1,484,325	11,101,602	0	0	0	11,101,602
72 FSU Lab - Broward	5,052,843	756,953	5,809,796	0	0	0	5,809,796
73 FSU Lab - Leon	13,071,793	1,821,862	14,893,655	0	0	0	14,893,655
74 UF Lab School	9,387,222	1,201,110	10,588,332	0	0	0	10,588,332
75 Virtual School	295,623,417	0	295,623,417	0	0	0	295,623,417
State	9,594,212,744	2,837,752,505	12,431,965,249	8,218,968,915	1,754,404,499	9,973,373,414	22,405,338,663