

**2020-21**

**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

	<b>Page Number</b>
<b>Overview of School District Funding.....</b>	<b>1</b>
<b>Florida Education Finance Program (FEFP).....</b>	<b>8</b>
<b>FEFP Calculation Schedule .....</b>	<b>24</b>
<b>Public Education Capital Outlay (PECO) Funds .....</b>	<b>25</b>
<b>Capital Outlay and Debt Service (CO&amp;DS) Funds .....</b>	<b>27</b>
<b>Special Facilities Funds Appropriated from General Revenue.....</b>	<b>28</b>
<b>Workforce Development Education Fund.....</b>	<b>29</b>
<b>Funds for Student Transportation .....</b>	<b>34</b>
<b>Student Transportation Calculation Schedule.....</b>	<b>38</b>
<b>2020-21 FEFP Second Calculation Funding Summary.....</b>	<b>39</b>

## 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 pages 19 and 20.

Scholarship payments for education are available pursuant to the provisions of five 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 during the prior October and February FTE surveys in order to be eligible.

Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

- (2) Gardiner Scholarship Program – The Gardiner Scholarship Program is designed to provide the option for a parent to better meet the individual educational needs of his or her child with a disability. The scholarship provides eligible students funds that can be used to purchase approved services or products, including tuition or fees associated with enrollment in an eligible private school, eligible postsecondary educational institution, private tutoring program, virtual program offered by a private online provider approved by the Florida Department of Education (department), the Florida Virtual School (FLVS) as a private paying student or approved online course. Attending a public school in the prior year is not a requirement to receive a Gardiner Scholarship.
- (3) 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 2020-21. In order 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, if on the direct certification list, or between 185 percent and 260 percent, if not on the direct certification list; or received a scholarship from an eligible nonprofit scholarship-funding organization during the previous school year.

- (4) 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 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 nonprofit scholarship funding organizations are 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.

- (5) 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 300 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.

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.

**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 2018-19 received 39.90 percent of their financial support from state sources, 48.79 percent from local sources (including the Required Local Effort portion of the FEFP) and 11.31 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 2020-21 FEFP total \$9,713,794,684. Included in this total is \$9,148,823,387 from the General Revenue Fund, \$387,832,395 from the Educational Enhancement Trust Fund and \$177,138,902 from the State School Trust Fund. 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, \$3,145,795,385 is provided in the class size reduction allocation for operations. Included in this amount is \$2,955,857,931 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. Lottery proceeds were used to fund the \$40,616,014 appropriation that provides the cash and debt service requirements for the Classrooms First and 1997 School Capital Outlay Bond Program, \$128,652,817 for debt

service for the Class Size Reduction and Educational Facilities Lottery Revenue Bond Program and \$91,116,464 for school district workforce education, as defined in s. 1004.02(25), F.S. The District Lottery and School Recognition Program was not funded for 2020-21.

Article IX, s. 1 of the Florida Constitution establishes a limit of 18 students in prekindergarten through grade 3 classrooms, 22 students in grades 4-8 classrooms and 25 students in grades 9-12 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 \$8,015,764,012 as adjusted required local effort for 2020-21. 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 2020 tax roll provided by the Florida Department of Revenue, the commissioner certified the required millage of each district on July 17, 2020. The state average millage was set at 3.720, and certifications for the 67 school districts varied from 3.846 (Jackson) to 1.555 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 (2.768), Franklin (3.177), Monroe (1.555), Sarasota (3.711), Sumter (3.090) and Walton (2.434).

In accordance with s. 1011.62(4)(e), F.S., the 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 2020-21 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 2020-21, school districts are not required to share revenue from the 1.5 discretionary millage levy because the legislature appropriated \$169,600,000 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 ss. 624.605(1)(d), (f), (g), (h) and (m), F.S. This means that casualty insurance may only be for burglary and theft, glass, boiler and machinery, leakage and fire extinguishing equipment and elevators. Operating revenues that are made available through the payment of property and casualty insurance premiums from revenues generated under this subsection may be expended only for nonrecurring operational expenditures of the school district.

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

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

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

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

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

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



## SCHEDULE OF MILLAGES

Type of Millage	Statutory Authority	Established By	Uses
Required Local Effort	s. 1011.62(4), F.S.	Commissioner	Operating
Prior Period Funding Adjustment	s. 1011.62(4)(e), F.S.	Commissioner	Operating
Current Operating Discretionary – Maximum 0.748 Mills	s. 1011.71(1), F.S.	School Board	Operating
Local Capital Improvement – Maximum 1.50 Mills	s. 1011.71(2), F.S.	School Board	Capital improvements
Capital Improvement Discretionary – Maximum 0.25 Mills	s. 1011.71(3), F.S.	School Board	Lease-purchase payments or to meet other critical fixed capital outlay needs in lieu of operating discretionary millage
Operating or Capital (Not to Exceed Two Years)	s. 1011.73(1), F.S.	Voter Referendum	Not specified
Additional Millage (Not to Exceed Four Years)	s. 1011.73(2), F.S.	Voter Referendum	Operating
Debt Service	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 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 2020-21, the contribution for the discretionary operating millage is \$25,552,581 (2020-21 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 for 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 29); and Carl D. Perkins Career and Technical Education Act programs, which improve the quality of career and technical education in Florida.

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

On March 27, 2020, the Coronavirus Aid, Relief, and Economic Security (CARES) Act was signed into law to provide significant financial support to mediate the impact that COVID-19 has had on schools. The act includes \$770.2 million in Elementary and Secondary School Emergency Relief (ESSER) funds that may be spent at considerable discretion by Florida school districts, but are 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, provides \$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.

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

**LEGAL AUTHORIZATION** Part II of chapter 1011, F.S.; chapter 2020-111, Laws of Florida (L.O.F.) (2020-21 General Appropriations Act)

**2020-21 FEFP APPROPRIATION** \$9,713,794,684

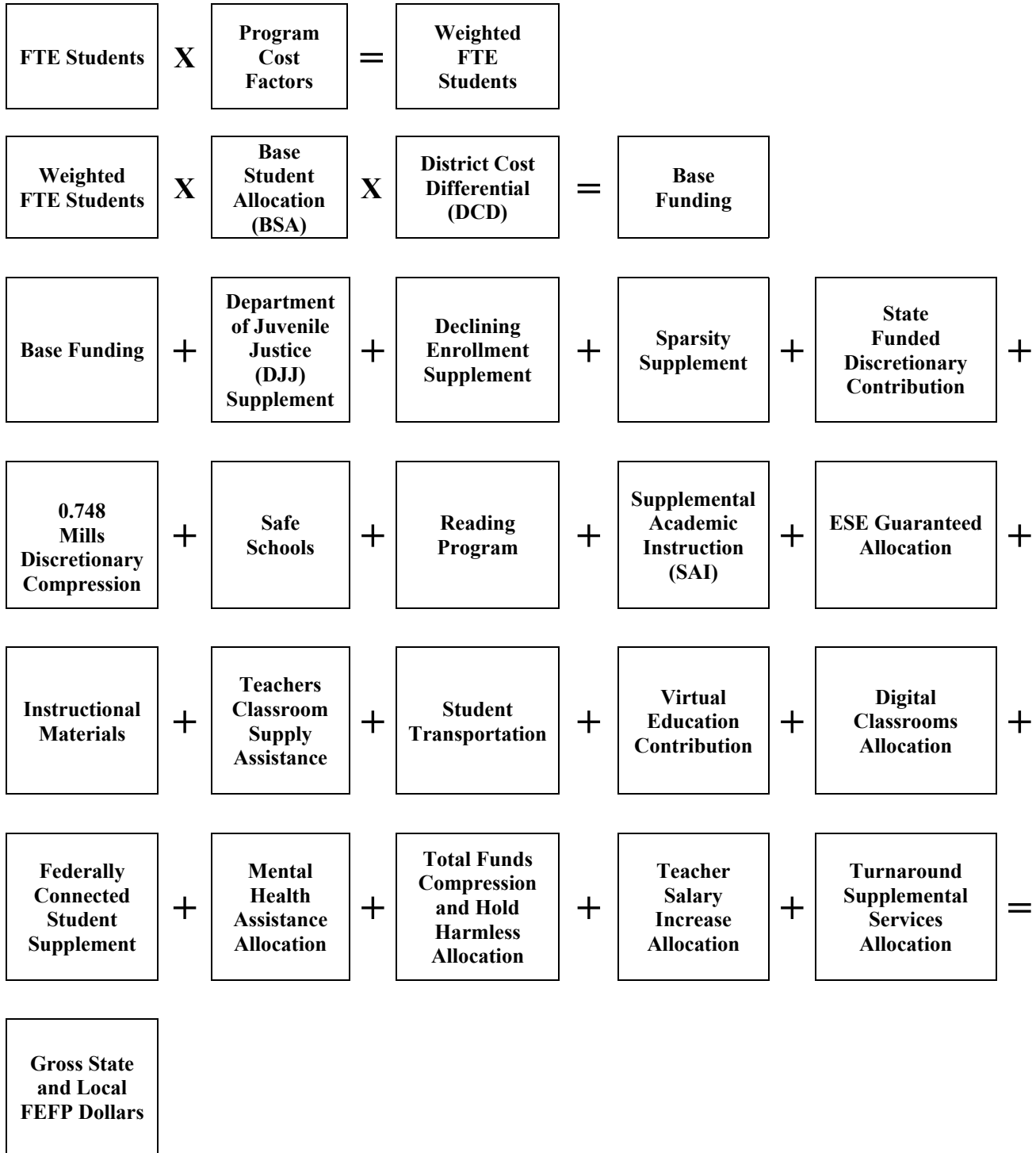
### **REQUIREMENTS FOR PARTICIPATION**

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 least the requirements cited below:

- (1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, 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:

$$\begin{array}{|c|} \hline \text{Gross State and} \\ \text{Local FEFP} \\ \hline \end{array}
 -
 \begin{array}{|c|} \hline \text{Required} \\ \text{Local} \\ \text{Effort} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Gross State} \\ \text{FEFP} \\ \hline \end{array}$$

$$\begin{array}{|c|} \hline \text{Gross State} \\ \text{FEFP} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{Adjustments} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Net State} \\ \text{FEFP} \\ \text{Allocation} \\ \hline \end{array}$$

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:

$$\begin{array}{|c|} \hline \text{Net State} \\ \text{FEFP} \\ \text{Allocation} \\ \hline \end{array}
 +
 \begin{array}{|c|} \hline \text{Categorical} \\ \text{Program} \\ \text{Funds} \\ \hline \end{array}
 =
 \begin{array}{|c|} \hline \text{Total} \\ \text{State} \\ \text{Funding} \\ \hline \end{array}$$

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 2020-21, 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 2020-21 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 Florida Administrative Code; 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 2020-21* manual available at <http://www.fldoe.org/fejp> 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 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.

Chapter 2020-95, L.O.F., 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 2020-21 school year and these surveys are scheduled for July 6-10, 2020; October 5-9, 2020; February 8-12, 2021; and June 14-18, 2021.

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 2020-21 are as follows:

	<b><u>2020-21</u></b> <b><u>Cost Factors</u></b>
(1) Basic Programs	
<b>101</b> – Kindergarten and Grades 1, 2 and 3	1.124
<b>102</b> – Grades 4, 5, 6, 7 and 8	1.000
<b>103</b> – Grades 9, 10, 11 and 12	1.012
(2) Programs for Exceptional Student Education	
<b>111</b> – Kindergarten and Grades 1, 2 and 3 with ESE Services	1.124
<b>112</b> – Grades 4, 5, 6, 7 and 8 with ESE Services	1.000
<b>113</b> – Grades 9, 10, 11 and 12 with ESE Services	1.012
<b>254</b> – Support Level 4	3.644
<b>255</b> – Support Level 5	5.462
(3) <b>130</b> – English for Speakers of Other Languages	1.184
(4) <b>300</b> – Programs for Grades 9-12 Career Education	1.012

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. For more detailed reporting instructions, please refer to Appendix E of the *FTE General Instructions 2020-21* manual available at <http://www.fldoe.org/fefp> 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 400,208.72 weighted FTE was set for Group 2 for the 2020-21 fiscal year.

### **Additional Weighted FTE**

**All FTE provided in this section is in addition to the recalibrated FTE calculation described on page 12-13.**

### 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 High School Supplement

Pursuant to s. 1011.62(1)(h), F.S., high schools with at least 28 students and no more than 100 students in grades 9-12 and that are no closer than 28 miles to the nearest high school may qualify for an isolated school supplement. 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 0.50 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 courses taken in 2020-21 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 2020-21 fiscal year, the BSA is \$4,319.49.

### **District Cost Differential**

Section 1011.62(2), F.S., requires the commissioner to annually compute DCDs by adding each district's Florida Price Level Index for the most recent three years and dividing the sum by three. The result is multiplied by 0.800 and 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 2020-21:

Alachua	0.9798	Liberty	0.9361
Baker	0.9737	Madison	0.9298
Bay	0.9710	Manatee	0.9873
Bradford	0.9689	Marion	0.9489
Brevard	0.9877	Martin	1.0165
Broward	1.0179	Monroe	1.0478
Calhoun	0.9361	Nassau	0.9900
Charlotte	0.9879	Okaloosa	0.9933
Citrus	0.9478	Okeechobee	0.9787
Clay	0.9895	Orange	1.0076
Collier	1.0500	Osceola	0.9890
Columbia	0.9498	Palm Beach	1.0413
Miami-Dade	1.0142	Pasco	0.9833
DeSoto	0.9761	Pinellas	0.9981
Dixie	0.9393	Polk	0.9687
Duval	1.0081	Putnam	0.9593
Escambia	0.9759	St. Johns	1.0079
Flagler	0.9572	St. Lucie	1.0010
Franklin	0.9346	Santa Rosa	0.9740
Gadsden	0.9541	Sarasota	1.0068
Gilchrist	0.9546	Seminole	0.9955
Glades	0.9874	Sumter	0.9687

Gulf	0.9434	Suwannee	0.9365
Hamilton	0.9247	Taylor	0.9301
Hardee	0.9621	Union	0.9595
Hendry	0.9998	Volusia	0.9665
Hernando	0.9674	Wakulla	0.9549
Highlands	0.9556	Walton	0.9825
Hillsborough	1.0045	Washington	0.9412
Holmes	0.9411	FAMU	0.9742
Indian River	1.0006	FAU – Palm Beach	1.0413
Jackson	0.9349	FAU – St. Lucie	1.0010
Jefferson	0.9519	FSU -- Broward	1.0179
Lafayette	0.9259	FSU – Leon	0.9742
Lake	0.9805	UF	0.9798
Lee	1.0203	FLVS	1.0000
Leon	0.9742		
Levy	0.9538		

### **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.

### **Declining Enrollment Supplement**

The declining enrollment supplement is determined by comparing the unweighted FTE for the current year to the unweighted FTE of the prior year. In those districts where there is a decline in unweighted FTE, 25 percent of the decline is multiplied by the prior-year base funding per unweighted FTE. This amount is the declining enrollment supplement for the district. Chapter 2020-114, Laws of Florida, suspended this supplement for the 2020-21 fiscal year.

### **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 2020-21 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 2020-21 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 officer or school safety officer to the charter school. Under such circumstances, the charter school's share of the costs of the school resource officer or school safety officer may not exceed the safe school allocation funds provided to the charter school, pursuant to s. 1011.62(15), 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 2020-21 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(9), 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 \$723,869,528 (as of the second calculation of the FEFP) for the 2020-21 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. Each school district with one or more of the 300 lowest performing elementary schools based on a three-year average of the state reading assessment data must use that school's portion of the allocation to provide an additional hour of intensive reading instruction each day for the students in the school. This additional hour of instruction must be provided by teachers or reading specialists who are effective in teaching reading, or by a kindergarten through grade 5 mentoring reading program that is supervised by a

teacher who is effective at 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.

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 \$1,092,394,272 are recalculated during the year based on actual student membership from FTE surveys. School districts that have provided education services in 2019-20 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 2020-21, \$236,574,333 is provided to purchase instructional materials, including \$12,492,403 for library media materials, \$3,414,590 for science lab materials and supplies, \$10,590,529 for dual enrollment instructional materials and \$3,193,706 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 2020-21.

### **Student Transportation**

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$449,966,033 is appropriated for Student Transportation in 2020-21. 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.

### **Virtual Education Contribution**

The virtual education contribution shall be allocated pursuant to the formula provided in s. 1011.62(11), F.S. The contribution shall be based on \$5,230 per FTE student.

### **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(13), F.S., a district's total Federally Connect Student Supplement allocation is the sum of the student allocation and an exempt property allocation. As of the 2020-21 Second Calculation, a statewide total of \$13,861,617 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(13), 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 \$100,000,000 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(16), 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 \$68,000,000 was appropriated for the Funding Compression and Hold Harmless Allocation in 2020-21 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(17), F.S.

For the 2020-21 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 that do not receive a funding compression allocation are held harmless for any decrease to the district cost differential. The hold harmless allocation is calculated by applying a factor of 1.03 to the district's weighted FTE and the BSA.



## **Turnaround School Supplemental Services Allocation**

The amount of \$45,473,810 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(21), 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 \$500,000,000 in recurring funds is provided for the Teacher Salary Increase Allocation, created by s. 1011.62(18), F.S. 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 2020 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, 2020, and a final report by August 1, 2021. The department will use district data in its February 1, 2021, 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 2020-21 was set in the Second Calculation at \$8,016,904,590. Using the certified 2020 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 3-5, 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 3.720 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 pages 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 2020-21, the class size reduction appropriation is \$3,145,795,385 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 2020-21 fiscal year for the operating categorical program are as follows: \$1,301.57 (grades PreK-3), \$887.80 (grades 4-8) and \$889.95 (grades 9-12) per weighted FTE student.

### **District Discretionary Lottery and Florida School Recognition Program Funds**

No funding was appropriated to this program for 2020-21. 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 2020-21 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 22, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act)

### **2020-21 Appropriation**

\$7,038,744 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 21, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act)

### **2020-21 Appropriation**

\$169,600,000 appropriated to charter schools

### **Special Facilities**

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

### **Legal Authorization**

Section 1013.64(2), F.S.

Specific Appropriation 25, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act)

**2020-21 Appropriation**

\$41,304,151 appropriated for the following projects:

- \$ 7,205,344 Gilchrist County School District (third and final year of funding)
- \$ 8,504,580 Baker County School District (first of three years of funding)
- \$ 13,178,063 Bradford County School District (first of three years of funding)
- \$ 12,416,164 Levy County School District (first of three years of funding)

## **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 24, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act)

### **2020-21 Appropriation**

\$109,000,000 appropriated for both school districts and Florida colleges.

**SPECIAL FACILITIES FUNDS APPROPRIATED  
FROM GENERAL REVENUE**

**Educational Facilities Security Grant**

Pursuant to s. 117A of 2020-111, 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 117A, chapter 2020-111, L.O.F. (2019-20 General Appropriations Act)

**2020-21 Appropriation**

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

## WORKFORCE DEVELOPMENT EDUCATION FUND

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

### Requirements for Participation

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

### Distributing State Dollars

The distribution of funds for 2020-21 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 12 and 126, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act); s. 1011.80, F.S.

### **2020-21 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:

<b>Workforce Education Program</b>	<b>Tuition Range Per Contact Hour</b>
<b>Resident:</b> Career Certificate (Postsecondary Adult Vocational - PSAV) or Applied Technology Diploma	\$2.22 to \$2.44
<b>Tuition Plus Out-of-State Fee for Non-Residents:</b>	\$8.86 to \$9.78
<b>Resident:</b> 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 92, chapter 2020-111, L.O.F. (2020-21 General Appropriations Act)

Sections 1006.21-1006.27, F.S.

### **2020-21 Appropriation**

\$449,966,033

### 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 include transportation as a related service.

**DISTRIBUTING STUDENT TRANSPORTATION DOLLARS**

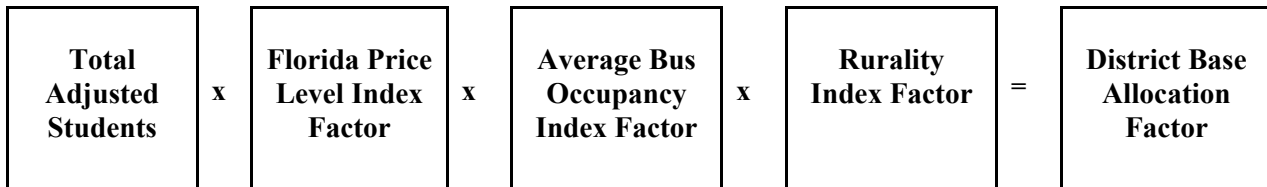
The two major components of the state transportation funding formula are the district’s base allocation factor and the district’s ESE allocation factor. These factors are determined in the following manner:

**District Base Allocation Factor**

**Base Allocation Students**



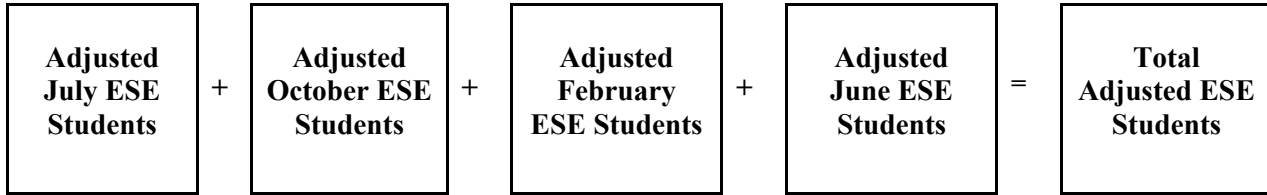
The adjusted student count is determined by applying an adjustment factor to the number of transported students equal to the number of days in term divided by 180 days.



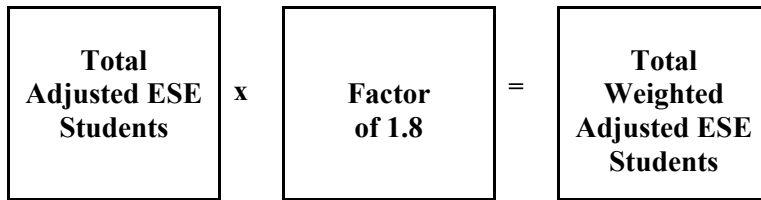
The district base allocation factor is determined by multiplying the district’s total adjusted transported students by factors that make adjustments for the district’s Florida Price Level Index (FPLI), the district’s ABO and the district’s Rurality Index. Each factor is designed to affect the base allocation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

**District Exceptional Student Education Allocation Factor**

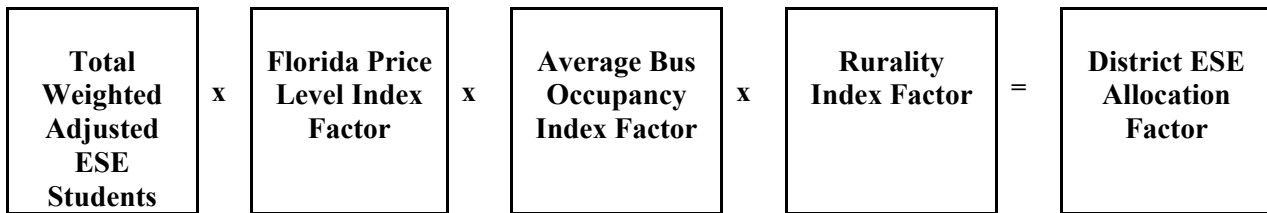
**Exceptional Student Education Allocation**



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.

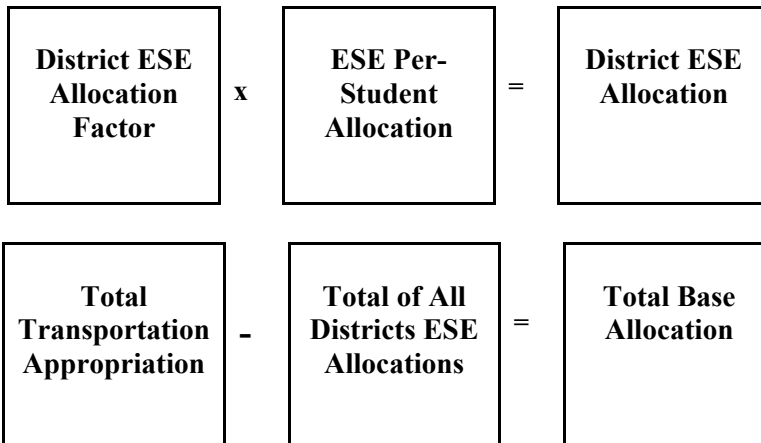


The district's total weighted adjusted transported ESE students are determined by multiplying the district's total adjusted ESE students by a factor of 1.8.

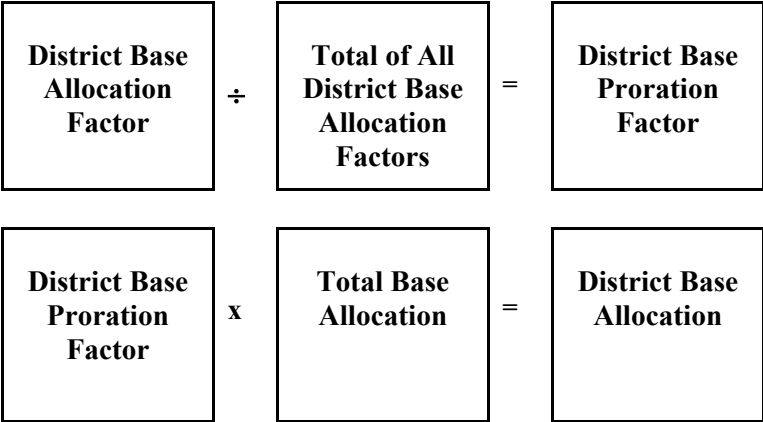


The district ESE allocation factor is determined by multiplying the district's total weighted adjusted transported ESE students by factors that make adjustments for the district's FPLI, the district's ABO and the district's Rurality Index. Each factor is designed to affect the district base allocation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

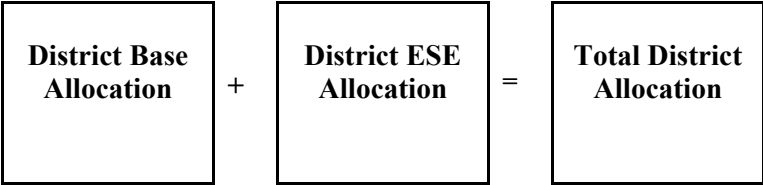
Using these major components, the amount of transportation dollars for each school district is calculated as follows:



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.

2020-21 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 1

District	2020-21	2020-21	\$4,319.49	District	Base	Declining	Sparsity	State-Funded	0.748
	Unweighted	Funded	Times	Cost	Funding <sup>2</sup>	Enrollment	Supplement	Discretionary	Mills
	FTE	FTE <sup>1</sup>	FTE	Differential		Supplement	Supplement	Contribution	Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	29,537.56	32,091.34	138,618,222	0.9798	135,818,134	0	0	0	4,180,746
2 Baker	4,865.94	5,245.14	22,656,330	0.9737	22,060,469	0	791,924	0	2,010,996
3 Bay	24,606.30	28,189.43	121,763,961	0.9710	118,232,806	0	0	0	776,821
4 Bradford	2,934.96	3,171.50	13,699,263	0.9689	13,273,216	0	1,151,157	0	902,823
5 Brevard	73,689.43	81,376.97	351,507,008	0.9877	347,183,472	0	0	0	7,794,868
6 Broward	268,588.65	296,452.57	1,280,523,912	1.0179	1,303,445,290	0	0	0	0
7 Calhoun	2,101.52	2,301.56	9,941,565	0.9361	9,306,299	0	1,795,749	0	881,377
8 Charlotte	15,621.03	17,149.88	74,078,735	0.9879	73,182,382	0	0	0	0
9 Citrus	15,419.86	16,690.54	72,094,621	0.9478	68,331,282	0	2,159,068	0	557,274
10 Clay	39,098.55	42,907.87	185,340,115	0.9895	183,394,044	0	0	0	12,982,672
11 Collier	47,797.31	53,672.99	231,839,944	1.0500	243,431,941	0	0	0	0
12 Columbia	10,188.64	10,890.54	47,041,579	0.9498	44,680,092	0	1,447,188	0	3,512,941
13 Dade	344,920.54	380,775.27	1,644,754,971	1.0142	1,668,110,492	0	0	0	0
14 DeSoto	4,875.49	5,162.87	22,300,965	0.9761	21,767,972	0	775,554	0	1,365,674
15 Dixie	2,249.64	2,407.78	10,400,382	0.9393	9,769,079	0	1,150,742	0	874,075
16 Duval	132,228.39	144,748.01	625,237,582	1.0081	630,302,006	0	0	0	19,647,816
17 Escambia	39,828.23	43,634.52	188,478,873	0.9759	183,936,532	0	0	0	7,497,664
18 Flagler	12,818.35	13,782.63	59,533,932	0.9572	56,985,880	0	1,260,753	0	0
19 Franklin	1,247.82	1,358.75	5,869,107	0.9346	5,485,267	0	60,281	0	0
20 Gadsden	4,754.00	5,200.07	22,461,650	0.9541	21,430,660	0	833,498	0	1,545,716
21 Gilchrist	2,801.41	3,151.93	13,614,730	0.9546	12,996,621	0	2,123,543	0	955,421
22 Glades	1,815.97	1,932.37	8,346,853	0.9874	8,241,683	0	1,099,208	0	505,257
23 Gulf	1,856.00	2,059.98	8,898,063	0.9434	8,394,433	0	1,271,621	0	0
24 Hamilton	1,554.55	1,677.65	7,246,592	0.9247	6,700,924	0	1,060,934	0	167,472
25 Hardee	5,031.19	5,353.19	23,123,051	0.9621	22,246,687	0	737,511	0	1,614,509
26 Hendry	8,643.97	9,303.34	40,185,684	0.9998	40,177,647	0	1,850,457	0	3,177,783
27 Hernando	23,360.16	25,301.00	109,287,416	0.9674	105,724,646	0	2,297,516	0	5,327,752
28 Highlands	12,145.74	12,982.78	56,078,988	0.9556	53,589,081	0	2,932,535	0	2,918,864
29 Hillsborough	223,019.25	245,299.42	1,059,568,392	1.0045	1,064,336,450	0	0	0	41,762,585
30 Holmes	3,095.04	3,267.88	14,115,575	0.9411	13,284,168	0	2,570,526	0	1,410,657
31 Indian River	17,498.87	19,125.88	82,614,047	1.0006	82,663,615	0	0	0	0
32 Jackson	6,021.69	6,619.14	28,591,309	0.9349	26,730,015	0	3,486,840	0	2,255,063
33 Jefferson	7,774.03	849.29	3,668,500	0.9519	3,492,045	0	605,879	0	0
34 Lafayette	1,185.21	1,291.95	5,580,565	0.9259	5,167,045	0	952,421	0	468,881
35 Lake	45,546.73	50,075.58	216,300,967	0.9805	212,083,098	0	0	0	6,770,521
36 Lee	96,061.63	104,904.77	453,135,105	1.0203	462,333,748	0	0	0	0
37 Leon	33,925.35	37,141.21	160,431,085	0.9742	156,291,963	0	0	0	5,206,863
38 Levy	5,456.34	5,953.07	25,714,226	0.9538	24,526,229	0	3,382,292	0	1,505,459
39 Liberty	1,277.80	1,447.15	6,250,950	0.9361	5,851,514	0	1,026,074	0	529,801
40 Madison	2,463.35	2,607.65	11,263,718	0.9298	10,473,005	0	1,144,570	0	845,791
41 Manatee	50,268.49	54,688.89	236,228,113	0.9873	233,228,016	0	0	0	0
42 Marion	43,770.28	48,743.90	210,548,789	0.9489	199,789,746	0	0	0	9,187,382
43 Martin	18,924.40	21,158.29	91,393,022	1.0165	92,901,007	0	0	0	0
44 Monroe	8,492.00	9,294.18	40,146,118	1.0478	42,065,102	0	0	0	0
45 Nassau	12,620.13	13,675.96	59,073,172	0.9900	58,482,440	0	2,871,820	0	0
46 Okaloosa	32,692.38	35,868.56	154,933,886	0.9933	153,895,829	0	0	0	3,757,662
47 Okeechobee	6,673.41	7,135.57	30,822,023	0.9787	30,165,514	0	656,365	0	1,432,247
48 Orange	209,400.11	236,680.98	1,022,341,126	1.0076	1,030,110,919	0	0	0	1,185,205
49 Osceola	71,315.17	78,059.35	337,176,582	0.9890	333,467,640	0	0	0	17,047,178
50 Palm Beach	194,621.41	219,511.35	948,177,081	1.0413	987,336,794	0	0	0	0
51 Pasco	78,126.13	86,329.89	372,901,097	0.9833	366,673,649	0	0	0	20,265,918
52 Pinellas	98,219.02	108,933.68	470,537,941	0.9981	469,643,919	0	0	0	0
53 Polk	109,369.52	118,751.18	512,944,534	0.9687	496,889,370	0	0	0	31,356,241
54 Putnam	10,555.71	11,307.12	48,840,992	0.9593	46,853,164	0	3,222,210	0	2,615,599
55 St. Johns	44,624.06	50,000.83	215,978,085	1.0079	217,684,312	0	0	0	1,419,938
56 St. Lucie	41,813.64	45,112.75	194,864,072	1.0010	195,058,936	0	0	0	5,295,279
57 Santa Rosa	29,249.51	32,122.00	138,750,658	0.9740	135,143,141	0	0	0	8,061,457
58 Sarasota	44,148.97	49,734.82	214,829,058	1.0068	216,289,896	0	0	0	0
59 Seminole	67,675.62	74,112.95	320,130,146	0.9955	318,689,560	0	0	0	9,687,765
60 Sumter	8,786.52	9,445.58	40,800,088	0.9687	39,523,045	0	0	0	0
61 Suwannee	5,887.30	6,285.02	27,148,081	0.9365	25,424,178	0	2,272,993	0	1,896,770
62 Taylor	2,655.34	2,946.48	12,727,291	0.9301	11,837,653	0	1,197,535	0	376,926
63 Union	2,350.97	2,519.75	10,884,035	0.9595	10,443,232	0	1,156,621	0	1,150,894
64 Volusia	62,589.26	68,623.46	296,418,349	0.9665	286,488,334	0	0	0	4,331,177
65 Wakulla	5,124.93	5,573.98	24,076,751	0.9549	22,990,890	0	727,437	0	1,840,004
66 Walton	10,570.88	11,366.02	49,095,410	0.9825	48,236,240	0	0	0	0
67 Washington	3,472.80	3,879.95	16,759,405	0.9412	15,773,952	0	2,279,592	0	1,276,810
69 FAMU Lab School	593.68	617.62	2,667,803	0.9742	2,598,974	0	492,512	253,679	91,118
70 FAU - Palm Beach	1,277.07	1,316.46	5,686,436	1.0413	5,921,286	0	634,785	1,045,729	0
71 FAU - St. Lucie	1,460.74	1,550.28	6,696,419	1.0010	6,703,115	0	0	663,380	184,988
72 FSU Lab - Broward	711.68	770.08	3,326,353	1.0179	3,385,895	0	0	431,371	0
73 FSU Lab - Leon	1,803.61	1,910.21	8,251,133	0.9742	8,038,254	0	1,091,877	770,683	276,818
74 UF Lab School	1,217.71	1,276.97	5,515,859	0.9798	5,404,439	0	928,412	534,867	172,355
75 Virtual School	38,208.33	39,310.41	169,800,923	1.0000	169,800,923	0	0	21,852,872	337,762
State	2,890,177.27	3,186,169.98	13,762,629,364		13,772,371,296	0	55,500,000	25,552,581	263,201,637

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, and Industry Certified Career Education Supplement Additional FTE are included in the Weighted FTE.  
 2. Weighted FTE x BSA x DCD (column 2 x column 3 x column 4)

2020-21 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE	Supplemental	Reading Allocation	DJJ	Instructional Materials	Transportation	Teachers Classroom Supply Assistance
		Guaranteed Allocation	Academic Instruction		Supplemental Allocation			
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	2,261,291	12,000,549	8,394,585	1,313,090	196,082	2,413,997	3,849,759	560,758
2 Baker	473,970	1,366,564	1,780,518	309,602	0	383,957	1,363,764	92,378
3 Bay	1,829,537	8,370,695	6,993,398	1,157,965	45,636	1,957,289	3,523,805	467,140
4 Bradford	416,280	1,362,323	927,520	232,087	0	239,033	655,407	55,719
5 Brevard	4,479,956	29,848,549	20,220,317	3,177,604	153,054	6,187,308	11,174,734	1,398,961
6 Broward	16,113,860	105,876,203	59,437,327	11,613,061	346,426	21,395,977	33,394,655	5,099,037
7 Calhoun	344,654	785,138	473,685	197,094	0	173,575	429,617	39,896
8 Charlotte	1,088,351	6,343,091	3,465,990	760,563	0	1,312,440	3,300,133	296,558
9 Citrus	1,075,478	7,371,311	3,385,780	717,770	142,650	1,252,724	3,859,112	292,739
10 Clay	2,111,493	14,757,713	10,206,056	1,732,771	154,003	3,333,972	7,517,912	742,269
11 Collier	2,579,664	23,080,787	10,947,837	2,262,382	151,715	4,036,139	7,513,638	907,411
12 Columbia	837,628	4,173,194	3,872,539	509,136	0	839,754	2,132,452	193,427
13 Dade	23,111,781	134,948,126	115,693,446	14,829,877	353,576	26,950,293	18,882,277	6,548,165
14 DeSoto	511,921	2,051,247	1,913,512	307,022	0	399,821	829,714	92,559
15 Dixie	358,965	796,644	498,294	201,176	0	186,587	520,870	42,708
16 Duval	8,994,880	51,352,129	33,233,207	5,675,073	289,944	10,880,125	20,044,031	2,510,298
17 Escambia	2,846,582	14,927,415	10,647,293	1,737,556	203,755	3,156,137	8,381,273	756,121
18 Flagler	873,133	6,542,818	2,765,998	617,689	0	1,099,241	2,613,155	243,351
19 Franklin	324,053	503,250	275,872	163,387	0	99,831	332,959	23,689
20 Gadsden	523,582	1,586,336	1,370,620	304,046	0	376,519	1,448,318	90,253
21 Gilchrist	376,083	1,111,239	624,769	229,647	0	246,406	491,887	53,184
22 Glades	333,705	622,095	447,768	187,702	0	149,717	272,037	34,475
23 Gulf	343,415	409,798	374,230	189,050	0	147,096	320,533	35,235
24 Hamilton	339,853	496,501	335,228	174,111	39,785	121,300	463,799	29,512
25 Hardee	496,428	1,796,051	1,108,556	311,244	0	404,542	1,130,912	95,515
26 Hendry	676,429	2,385,352	2,228,020	469,419	0	718,066	1,538,386	164,102
27 Hernando	1,444,289	10,706,177	5,579,297	1,047,627	119,141	1,940,903	5,260,314	443,482
28 Highlands	970,105	4,262,965	2,433,131	587,725	0	982,408	2,632,667	230,582
29 Hillsborough	11,052,925	84,780,033	52,178,801	9,503,814	440,413	18,281,767	32,736,161	4,233,922
30 Holmes	391,385	1,057,906	673,259	232,183	0	252,135	702,829	58,758
31 Indian River	1,156,354	6,254,238	3,865,124	844,199	0	1,405,976	2,852,769	332,208
32 Jackson	515,124	2,322,882	1,210,368	350,793	42,042	491,944	1,466,264	114,319
33 Jefferson	308,615	451,735	321,359	145,804	0	63,610	258,410	14,695
34 Lafayette	299,970	361,051	205,700	160,580	0	107,092	201,636	22,501
35 Lake	2,718,487	16,436,415	10,562,711	1,985,845	37,530	3,913,362	8,931,708	864,685
36 Lee	4,972,553	39,236,687	22,967,228	4,193,377	223,381	7,973,928	24,529,356	1,823,688
37 Leon	2,664,009	18,240,693	9,800,029	1,493,696	153,731	2,647,261	4,467,095	644,058
38 Levy	572,171	2,081,309	1,262,777	331,353	0	444,955	1,345,302	103,586
39 Liberty	306,941	507,961	265,623	166,618	97,780	103,496	245,512	24,258
40 Madison	371,722	1,076,102	665,982	207,385	38,860	206,854	530,890	46,766
41 Manatee	2,991,041	20,648,664	12,661,608	2,172,371	335,380	4,176,730	7,129,187	954,325
42 Marion	2,741,647	15,610,393	13,253,353	1,877,402	272,777	3,528,866	10,477,715	830,959
43 Martin	1,196,020	7,028,999	4,148,847	934,506	0	1,676,037	2,826,831	359,271
44 Monroe	740,798	3,435,250	1,859,079	486,068	0	687,492	1,055,719	161,217
45 Nassau	854,848	3,771,699	2,798,214	630,890	0	1,078,520	3,177,876	239,588
46 Okaloosa	1,935,742	14,112,739	9,077,565	1,472,559	201,840	2,762,033	6,722,599	620,650
47 Okeechobee	619,504	3,002,444	2,136,007	381,099	327,125	555,251	1,562,314	126,692
48 Orange	13,026,368	58,999,730	49,268,128	9,201,901	294,114	17,172,479	30,535,040	3,975,369
49 Osceola	3,768,698	21,512,975	15,701,357	3,056,613	68,396	6,145,009	12,236,144	1,353,887
50 Palm Beach	11,352,050	72,991,118	43,553,924	8,824,578	215,796	15,507,962	28,816,294	3,694,802
51 Pasco	4,162,569	31,295,242	21,009,029	3,349,532	173,434	6,627,468	17,552,342	1,483,190
52 Pinellas	6,577,383	44,824,404	23,555,089	4,257,862	293,257	7,882,643	13,284,959	1,864,645
53 Polk	5,766,120	42,436,118	28,102,735	4,498,202	267,730	9,440,151	24,258,352	2,076,332
54 Putnam	802,545	3,516,291	3,103,505	528,305	0	843,589	2,499,344	200,395
55 St. Johns	2,243,816	15,025,385	8,922,832	2,035,255	194,216	3,875,438	10,198,239	847,168
56 St. Lucie	2,336,602	18,112,577	10,397,523	1,835,670	156,433	3,562,119	10,344,749	793,814
57 Santa Rosa	1,547,424	11,106,831	8,382,952	1,307,136	0	2,557,627	7,089,439	555,289
58 Sarasota	2,743,212	23,354,499	9,028,499	2,022,955	0	3,726,847	6,945,853	838,149
59 Seminole	3,756,086	20,219,256	16,231,041	2,926,251	0	5,336,153	11,386,474	1,284,792
60 Sumter	720,815	4,119,014	1,786,579	463,644	0	714,176	1,217,236	166,808
61 Suwannee	553,032	1,487,494	1,235,236	339,274	0	470,620	1,356,981	111,768
62 Taylor	418,283	1,107,987	582,698	219,423	0	214,926	721,503	50,410
63 Union	352,160	698,556	524,520	207,123	25,287	193,229	481,189	44,632
64 Volusia	3,884,130	22,836,789	16,959,540	2,642,195	223,244	5,087,465	10,834,709	1,188,230
65 Wakulla	501,865	1,957,186	960,934	317,809	0	445,402	1,673,996	97,295
66 Walton	758,825	3,512,277	2,158,804	540,506	33,967	987,686	2,538,653	200,683
67 Washington	412,350	856,452	993,938	254,147	0	311,947	896,244	65,930
69 FAMU Lab School	272,559	59,735	323,167	137,926	0	48,031	0	11,271
70 FAU - Palm Beach	298,528	140,494	331,570	167,233	0	300,842	0	24,245
71 FAU - St. Lucie	305,507	216,914	432,058	174,130	0	113,083	0	27,371
72 FSU Lab - Broward	277,043	172,642	148,321	144,868	0	53,842	0	13,511
73 FSU Lab - Leon	318,536	311,580	310,775	185,908	0	159,498	0	34,241
74 UF Lab School	296,272	430,027	316,347	162,674	0	119,805	0	23,118
75 Virtual School	0	841,239	0	1,612,862	0	2,933,830	0	0
State	180,000,000	1,092,394,272	723,869,528	130,000,000	6,312,500	236,574,333	449,966,033	54,143,375

2020-21 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Virtual Education Contribution	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-	-10-
1 Alachua	0	107,250	0	1,060,085	1,088,162	878,455	4,930,819	179,053,762	63,482,888	115,570,874
2 Baker	0	101,194	0	258,162	226,850	0	800,896	32,021,244	4,041,516	27,979,728
3 Bay	0	106,039	804,369	899,800	281,348	227,750	4,292,391	149,966,789	67,208,346	82,758,443
4 Bradford	0	100,720	0	195,397	147,717	0	481,878	20,141,277	4,023,675	16,117,602
5 Brevard	0	118,087	2,769,287	2,495,191	829,011	541,560	12,604,346	450,976,305	172,858,253	278,118,052
6 Broward	0	165,924	0	8,830,168	1,351,256	339,995	47,321,019	1,614,730,198	791,576,583	823,153,615
7 Calhoun	0	100,516	0	168,307	61,256	0	337,861	15,095,024	1,639,974	13,455,050
8 Charlotte	0	103,834	0	607,744	0	0	2,656,855	93,117,941	73,552,292	19,565,649
9 Citrus	0	103,785	0	601,205	524,627	0	2,480,738	92,855,543	41,340,273	51,515,270
10 Clay	0	109,596	714,625	1,370,854	770,464	319,705	6,658,042	246,876,193	47,260,126	199,616,067
11 Collier	0	111,731	0	1,653,597	0	0	8,837,692	305,514,534	274,929,313	30,585,221
12 Columbia	0	102,501	0	431,170	226,703	0	1,622,091	64,580,816	12,153,886	52,426,930
13 Dade	0	184,659	125,272	11,311,249	13,934,730	314,105	60,560,032	2,095,858,080	1,301,975,452	793,882,628
14 DeSoto	0	101,197	0	258,472	0	282,360	790,277	31,447,302	7,223,645	24,223,657
15 Dixie	0	100,552	0	173,122	0	0	354,662	15,027,476	2,186,055	12,841,421
16 Duval	0	132,455	973,792	4,397,933	1,129,737	2,101,885	22,882,843	814,548,154	279,395,845	535,152,309
17 Escambia	0	109,776	1,647,042	1,394,571	694,248	1,487,035	6,677,736	246,100,736	79,945,190	166,155,546
18 Flagler	0	103,146	0	516,646	456,329	0	2,068,848	76,146,987	39,647,608	36,499,379
19 Franklin	0	100,306	0	140,559	104,380	0	199,140	7,812,974	7,030,583	782,391
20 Gadsden	0	101,167	0	254,523	0	519,990	778,031	31,163,259	5,970,852	25,192,407
21 Gilchrist	0	100,687	0	191,057	0	0	471,837	19,972,381	3,375,803	16,596,578
22 Glades	0	100,446	282,288	159,026	0	0	299,211	12,734,618	2,738,333	9,996,285
23 Gulf	0	100,455	0	160,327	0	0	304,756	12,050,949	7,124,452	4,926,497
24 Hamilton	0	100,381	0	150,529	117,715	0	243,274	10,541,318	3,571,673	6,969,645
25 Hardee	0	101,235	0	263,533	231,284	0	807,656	31,345,663	6,423,875	24,921,788
26 Hendry	0	102,122	0	380,962	447,076	201,580	1,458,632	55,976,033	8,988,203	46,987,830
27 Hernando	0	105,734	0	859,295	608,864	0	3,838,288	145,303,325	40,370,516	104,932,809
28 Highlands	0	102,981	0	494,783	603,344	0	1,945,528	74,686,699	21,156,648	53,530,051
29 Hillsborough	0	154,739	1,369,400	7,348,987	2,984,454	6,864,555	38,640,276	1,376,669,282	434,700,863	941,968,419
30 Holmes	2,660	100,760	0	200,601	0	0	482,276	21,420,103	1,880,147	19,539,956
31 Indian River	0	104,295	0	668,781	1,018,072	0	3,001,067	104,166,698	72,939,314	31,227,384
32 Jackson	0	101,478	0	295,728	596,571	0	970,422	40,949,853	6,386,966	34,562,887
33 Jefferson	0	100,190	0	125,159	0	0	126,777	6,014,278	2,593,835	3,420,443
34 Lafayette	0	100,291	0	138,524	0	0	187,587	8,373,279	1,077,064	7,296,215
35 Lake	0	111,179	0	1,580,445	1,751,506	317,170	7,699,585	275,764,247	97,304,997	178,459,250
36 Lee	0	123,578	65,548	3,222,374	0	892,450	16,784,827	589,342,723	352,813,370	236,529,353
37 Leon	0	108,327	0	1,202,705	374,659	716,210	5,674,112	209,685,411	71,881,269	137,804,142
38 Levy	0	101,339	0	277,352	0	0	890,414	36,824,538	8,315,126	28,509,412
39 Liberty	0	100,314	0	141,533	0	0	212,437	9,579,862	1,051,655	8,528,207
40 Madison	69	100,605	0	180,068	0	0	380,218	16,268,887	2,940,752	13,328,135
41 Manatee	0	112,338	0	1,733,920	1,219,497	1,069,930	8,467,243	296,900,250	158,676,354	138,223,896
42 Marion	0	110,743	0	1,522,703	2,024,037	1,429,470	7,253,281	269,910,474	81,558,370	188,352,104
43 Martin	0	104,645	0	715,116	0	0	3,372,731	115,264,010	89,751,031	25,512,979
44 Monroe	0	102,084	1,001,674	376,023	0	0	1,527,155	53,497,661	48,142,336	5,355,325
45 Nassau	0	103,097	0	510,203	0	0	2,123,180	76,642,375	39,317,091	37,325,284
46 Okaloosa	0	108,024	2,774,161	1,162,629	0	0	5,587,122	204,191,154	77,083,939	127,107,215
47 Okeechobee	0	101,638	0	316,912	22,206	0	1,095,146	42,500,464	11,995,572	30,504,892
48 Orange	0	151,396	0	6,906,312	2,190,562	1,763,690	37,397,733	1,262,178,946	579,129,232	683,049,714
49 Osceola	0	117,504	0	2,418,018	3,650,956	0	12,106,399	432,650,774	122,538,748	310,112,026
50 Palm Beach	0	147,769	24,293	6,425,947	9,493,743	511,595	35,844,836	1,224,741,501	800,025,389	424,716,112
51 Pasco	0	119,176	0	2,639,401	1,325,963	0	13,311,929	489,988,842	122,988,113	367,000,729
52 Pinellas	0	124,107	30,142	3,292,497	4,711,321	1,418,305	17,050,220	598,810,753	351,068,166	247,742,587
53 Polk	0	126,844	0	3,654,932	4,461,107	1,468,650	18,039,354	672,842,238	158,537,768	514,304,470
54 Putnam	0	102,591	0	443,101	601,879	580,510	1,700,984	67,614,012	17,043,918	50,570,094
55 St. Johns	0	110,953	0	1,550,454	28,338	0	7,902,935	272,039,279	121,238,756	150,800,523
56 St. Lucie	0	110,263	0	1,459,105	636,356	621,820	7,081,531	257,802,777	93,778,482	164,024,295
57 Santa Rosa	0	107,179	1,279,724	1,050,722	334,032	0	4,906,313	183,429,266	45,298,378	138,130,888
58 Sarasota	0	110,836	0	1,535,012	0	0	7,852,311	274,448,069	247,010,184	27,437,885
59 Seminole	0	116,611	0	2,299,719	2,917,335	342,715	11,569,887	406,763,645	145,827,630	260,936,015
60 Sumter	0	102,157	0	385,596	0	0	1,434,867	50,633,937	45,563,569	5,070,368
61 Suwannee	3,615	101,445	0	291,360	246,743	0	923,014	36,714,523	7,638,691	29,075,832
62 Taylor	0	100,652	0	186,309	0	37,350	429,761	17,481,416	5,664,138	11,817,278
63 Union	0	100,577	0	176,416	160,037	0	379,137	16,093,610	1,099,176	14,994,434
64 Volusia	0	115,362	0	2,134,393	3,230,081	881,895	10,400,835	371,238,379	156,286,277	214,952,102
65 Wakulla	0	101,258	0	266,580	58,373	0	834,674	32,773,703	5,668,466	27,105,237
66 Walton	0	102,594	0	443,594	0	0	1,751,196	61,265,025	55,149,420	6,115,605
67 Washington	0	100,852	0	212,879	12,908	0	572,667	24,020,668	3,748,180	20,272,488
69 FAMU Lab School	0	100,146	0	119,297	0	0	94,355	4,602,770	0	4,602,770
70 FAU - Palm Beach	0	100,313	0	141,510	56,936	0	214,970	9,378,441	0	9,378,441
71 FAU - St. Lucie	0	100,358	0	147,480	10,879	0	243,354	9,322,977	0	9,322,977
72 FSU Lab - Broward	0	100,175	0	123,132	46,348	0	122,923	5,020,071	0	5,020,071
73 FSU Lab - Leon	0	100,443	0	158,624	0	0	291,825	12,049,062	0	12,049,062
74 UF Lab School	0	100,299	0	139,580	0	0	196,206	8,824,401	0	8,824,401
75 Virtual School	0	0	0	0	0	0	6,164,549	203,544,037	0	203,544,037

State 6,344 8,000,000 13,861,617 100,000,000 68,000,000 26,130,735 500,000,000 17,705,884,251 8,016,904,590 9,688,979,661

2020-21 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
	-1-	-2-	-3-	-4-
1 Alachua	115,570,874	(1,868,974)	(877,784)	112,824,116
2 Baker	27,979,728	(145,663)	(46,599)	27,787,466
3 Bay	82,758,443	(2,006,889)	(231,504)	80,520,050
4 Bradford	16,117,602	(352,979)	(261,091)	15,503,532
5 Brevard	278,118,052	(9,934,368)	(2,460,301)	265,723,383
6 Broward	823,153,615	(19,552,777)	(10,700,827)	792,900,011
7 Calhoun	13,455,050	(40,732)	0	13,414,318
8 Charlotte	19,565,649	(826,153)	(474,306)	18,265,190
9 Citrus	51,515,270	(467,722)	(618,114)	50,429,434
10 Clay	199,616,067	(2,497,084)	(432,917)	196,686,066
11 Collier	30,585,221	(1,593,955)	(780,331)	28,210,935
12 Columbia	52,426,930	(999,264)	(458,624)	50,969,042
13 Dade	793,882,628	(43,020,308)	(21,989,185)	728,873,135
14 DeSoto	24,223,657	(214,028)	(164,053)	23,845,576
15 Dixie	12,841,421	(442,474)	(83,209)	12,315,738
16 Duval	535,152,309	(19,041,362)	(6,905,312)	509,205,635
17 Escambia	166,155,546	(2,609,615)	(2,252,833)	161,293,098
18 Flagler	36,499,379	(514,169)	(236,815)	35,748,395
19 Franklin	782,391	(53,088)	(44,884)	684,419
20 Gadsden	25,192,407	(249,461)	(278,414)	24,664,532
21 Gilchrist	16,596,578	(268,000)	(107,413)	16,221,165
22 Glades	9,996,285	(9,873)	(17,154)	9,969,258
23 Gulf	4,926,497	(69,517)	0	4,856,980
24 Hamilton	6,969,645	(122,727)	(79,531)	6,767,387
25 Hardee	24,921,788	(40,870)	(31,415)	24,849,503
26 Hendry	46,987,830	(99,914)	(229,404)	46,658,512
27 Hernando	104,932,809	(2,296,673)	(658,836)	101,977,300
28 Highlands	53,530,051	(497,638)	(580,943)	52,451,470
29 Hillsborough	941,968,419	(13,768,079)	(6,117,560)	922,082,780
30 Holmes	19,539,956	(15,021)	(7,471)	19,517,464
31 Indian River	31,227,384	(613,158)	(291,646)	30,322,580
32 Jackson	34,562,887	(158,105)	(139,413)	34,265,369
33 Jefferson	3,420,443	(28,905)	(71,330)	3,320,208
34 Lafayette	7,296,215	(27,483)	(63,329)	7,205,403
35 Lake	178,459,250	(3,488,703)	(1,497,708)	173,472,839
36 Lee	236,529,353	(2,963,141)	(1,468,708)	232,097,504
37 Leon	137,804,142	(1,552,608)	(957,791)	135,293,743
38 Levy	28,509,412	(455,497)	(256,165)	27,797,750
39 Liberty	8,528,207	(142,936)	(11,532)	8,373,739
40 Madison	13,328,135	(12,826)	(20,504)	13,294,805
41 Manatee	138,223,896	(5,619,908)	(919,782)	131,684,206
42 Marion	188,352,104	(2,291,802)	(1,859,106)	184,201,196
43 Martin	25,512,979	(868,073)	(250,164)	24,394,742
44 Monroe	5,355,325	(217,742)	(215,939)	4,921,644
45 Nassau	37,325,284	(645,968)	(263,590)	36,415,726
46 Okaloosa	127,107,215	(2,194,378)	(523,528)	124,389,309
47 Okeechobee	30,504,892	(212,394)	(145,858)	30,146,640
48 Orange	683,049,714	(17,338,631)	(10,638,540)	655,072,543
49 Osceola	310,112,026	(6,340,637)	(3,264,944)	300,506,445
50 Palm Beach	424,716,112	(11,549,984)	(4,035,172)	409,130,956
51 Pasco	367,000,729	(6,495,064)	(1,247,488)	359,258,177
52 Pinellas	247,742,587	(8,563,678)	(3,695,243)	235,483,666
53 Polk	514,304,470	(7,649,596)	(3,626,640)	503,028,234
54 Putnam	50,570,094	(305,641)	(440,966)	49,823,487
55 St. Johns	150,800,523	(2,848,949)	(438,677)	147,512,897
56 St. Lucie	164,024,295	(1,363,888)	(1,815,178)	160,845,229
57 Santa Rosa	138,130,888	(830,819)	(386,083)	136,913,986
58 Sarasota	27,437,885	(3,489,063)	(1,088,015)	22,860,807
59 Seminole	260,936,015	(5,777,612)	(1,459,126)	253,699,277
60 Sumter	5,070,368	(471,003)	(110,987)	4,488,378
61 Suwannee	29,075,832	(464,685)	(358,649)	28,252,498
62 Taylor	11,817,278	(31,235)	(200,535)	11,585,508
63 Union	14,994,434	(118,784)	(5,556)	14,870,094
64 Volusia	214,952,102	(3,664,389)	(3,278,548)	208,009,165
65 Wakulla	27,105,237	(152,661)	(67,205)	26,885,371
66 Walton	6,115,605	(175,516)	(58,440)	5,881,649
67 Washington	20,272,488	(166,036)	(147,987)	19,958,465
69 FAMU Lab School	4,602,770	(8,101)	0	4,594,669
70 FAU - Palm Beach	9,378,441	(42,803)	(11,908)	9,323,730
71 FAU - St. Lucie	9,322,977	(42,661)	(16,221)	9,264,095
72 FSU Lab - Broward	5,020,071	(96,022)	(5,662)	4,918,387
73 FSU Lab - Leon	12,049,062	(15,326)	(10,466)	12,023,270
74 UF Lab School	8,824,401	(19,064)	0	8,805,337
75 Virtual School	203,544,037	(222,984)	0	203,321,053

State 9,688,979,661 (223,357,836) (102,491,159) 9,363,130,666

2020-21 FEFP Second Calculation  
 Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Lottery and School Recognition <sup>1</sup>	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-	-8-
1 Alachua	115,570,874	0	31,114,403	146,685,277	63,482,888	12,974,099	76,456,987	223,142,264
2 Baker	27,979,728	0	5,239,258	33,218,986	4,041,516	815,059	4,856,575	38,075,561
3 Bay	82,758,443	0	27,490,826	110,249,269	67,208,346	13,513,936	80,722,282	190,971,551
4 Bradford	16,117,602	0	3,145,635	19,263,237	4,023,675	801,734	4,825,409	24,088,646
5 Brevard	278,118,052	0	79,949,476	358,067,528	172,858,253	35,002,158	207,860,411	565,927,939
6 Broward	823,153,615	0	303,025,894	1,126,179,509	791,576,583	162,798,813	954,375,396	2,080,554,905
7 Calhoun	13,455,050	0	2,109,101	15,564,151	1,639,974	339,149	1,979,123	17,543,274
8 Charlotte	19,565,649	0	16,910,284	36,475,933	73,552,292	14,881,557	88,433,849	124,909,782
9 Citrus	51,515,270	0	15,915,615	67,430,885	41,340,273	8,398,295	49,738,568	117,169,453
10 Clay	199,616,067	0	41,608,810	241,224,877	47,260,126	9,725,055	56,985,181	298,210,058
11 Collier	30,585,221	0	56,057,542	86,642,763	274,929,313	74,294,482	349,223,795	435,866,558
12 Columbia	52,426,930	0	10,659,399	63,086,329	12,153,886	2,404,419	14,558,305	77,644,634
13 Dade	793,882,628	0	386,236,718	1,180,119,346	1,301,975,452	253,613,968	1,555,589,420	2,735,708,766
14 DeSoto	24,223,657	0	5,176,438	29,400,095	7,223,645	1,465,894	8,689,539	38,089,634
15 Dixie	12,841,421	0	2,323,281	15,164,702	2,186,055	432,470	2,618,525	17,783,227
16 Duval	535,152,309	0	148,301,311	683,453,620	279,395,845	57,147,414	336,543,259	1,019,996,879
17 Escambia	166,155,546	0	42,713,776	208,869,322	79,945,190	15,633,726	95,578,916	304,448,238
18 Flagler	36,499,379	0	13,053,061	49,552,440	39,647,608	7,899,950	47,547,558	97,099,998
19 Franklin	782,391	0	1,290,927	2,073,318	7,030,583	1,655,296	8,685,879	10,759,197
20 Gadsden	25,192,407	0	5,095,876	30,288,283	5,970,852	1,215,292	7,186,144	37,474,427
21 Gilchrist	16,596,578	0	3,055,804	19,652,382	3,375,803	671,569	4,047,372	23,699,754
22 Glades	9,996,285	0	2,002,401	11,998,686	2,738,333	549,430	3,287,763	15,286,449
23 Gulf	4,926,497	0	1,973,906	6,900,403	7,124,452	1,455,240	8,579,692	15,480,095
24 Hamilton	6,969,645	0	1,556,457	8,526,102	3,571,673	735,373	4,307,046	12,833,148
25 Hardee	24,921,788	0	5,234,990	30,156,778	6,423,875	1,307,499	7,731,374	37,888,152
26 Hendry	46,987,830	0	7,674,788	54,662,618	8,988,203	1,842,471	10,830,674	65,493,292
27 Hernando	104,932,809	0	24,305,383	129,238,192	40,370,516	8,239,330	48,609,846	177,848,038
28 Highlands	53,530,051	0	12,515,305	66,045,356	21,156,648	4,135,138	25,291,786	91,337,142
29 Hillsborough	941,968,419	0	246,240,277	1,188,208,696	434,700,863	87,761,470	522,462,333	1,710,671,029
30 Holmes	19,539,956	0	3,086,631	22,626,647	1,880,147	386,891	2,267,038	24,893,685
31 Indian River	31,227,384	0	19,204,975	50,432,359	72,939,314	14,955,759	87,895,073	138,327,432
32 Jackson	34,562,887	0	6,286,467	40,849,354	6,386,966	1,242,187	7,629,153	48,478,507
33 Jefferson	3,420,443	0	834,462	4,254,905	2,593,834	522,117	3,115,952	7,370,857
34 Lafayette	7,296,215	0	1,187,375	8,483,590	1,077,064	219,462	1,296,526	9,780,116
35 Lake	178,459,250	0	49,245,440	227,704,690	97,304,997	19,682,028	116,987,025	344,691,715
36 Lee	236,529,353	0	106,848,891	343,378,244	352,813,370	69,357,267	422,170,637	765,548,881
37 Leon	137,804,142	0	36,512,890	174,317,032	71,881,269	14,496,411	86,377,680	260,694,712
38 Levy	28,509,412	0	5,676,360	34,185,772	8,315,126	1,663,470	9,978,596	44,164,368
39 Liberty	8,528,207	0	1,288,234	9,816,441	1,051,655	212,318	1,263,973	11,080,414
40 Madison	13,328,135	0	2,467,631	15,795,766	2,940,752	584,866	3,525,618	19,321,384
41 Manatee	138,223,896	0	54,355,701	192,579,597	158,676,354	31,871,620	190,547,974	383,127,571
42 Marion	188,352,104	0	46,145,067	234,497,171	81,558,370	16,233,545	97,791,915	332,289,086
43 Martin	25,512,979	0	21,573,510	47,086,489	89,751,031	18,193,434	107,944,465	155,030,954
44 Monroe	5,355,325	0	9,878,008	15,233,333	48,142,336	23,157,857	71,300,193	86,533,526
45 Nassau	37,325,284	0	13,566,272	50,891,556	39,317,091	7,914,205	47,231,296	98,122,852
46 Okaloosa	127,107,215	0	35,508,958	162,616,173	77,083,939	15,229,473	92,313,412	254,929,585
47 Okeechobee	30,504,892	0	6,875,212	37,380,104	11,995,572	2,443,542	14,439,114	51,819,218
48 Orange	683,049,714	0	239,342,794	922,392,508	579,129,232	120,430,544	699,559,776	1,621,952,284
49 Osceola	310,112,026	0	76,538,873	386,650,899	122,538,748	24,370,908	146,909,656	533,560,555
50 Palm Beach	424,716,112	0	224,378,854	649,094,966	800,025,389	159,365,910	959,391,299	1,608,486,265
51 Pasco	367,000,729	0	84,372,738	451,373,467	122,988,113	25,107,835	148,095,948	599,469,415
52 Pinellas	247,742,587	0	108,848,909	356,591,496	351,068,166	71,377,817	422,445,983	779,037,479
53 Polk	514,304,470	0	116,718,951	631,023,421	158,537,768	32,163,344	190,701,112	821,724,533
54 Putnam	50,570,094	0	11,040,634	61,610,728	17,043,918	3,514,985	20,558,903	82,169,631
55 St. Johns	150,800,523	0	49,079,610	199,880,133	121,238,756	24,496,648	145,735,404	345,615,537
56 St. Lucie	164,024,295	0	44,829,146	208,853,441	93,778,482	18,989,254	112,767,736	321,621,177
57 Santa Rosa	138,130,888	0	31,328,048	169,458,936	45,298,378	8,926,024	54,224,402	223,683,338
58 Sarasota	27,437,885	0	49,186,425	76,624,310	247,010,184	49,788,094	296,798,278	373,422,588
59 Seminole	260,936,015	0	72,577,713	333,513,728	145,827,630	29,616,907	175,444,537	508,958,265
60 Sumter	5,070,368	0	9,256,011	14,326,379	45,563,569	11,029,628	56,593,197	70,919,576
61 Suwannee	29,075,832	0	5,887,233	34,963,065	7,638,691	1,522,446	9,161,137	44,124,202
62 Taylor	11,817,278	0	2,733,172	14,550,450	5,664,138	1,165,230	6,829,368	21,379,818
63 Union	14,994,434	0	2,451,606	17,446,040	1,099,176	214,501	1,313,677	18,759,717
64 Volusia	214,952,102	0	66,821,643	281,773,745	156,286,277	32,019,210	188,305,487	470,079,232
65 Wakulla	27,105,237	0	5,443,822	32,549,059	5,668,466	1,136,428	6,804,894	39,353,953
66 Walton	6,115,605	0	11,270,892	17,386,497	55,149,420	16,948,137	72,097,557	89,484,054
67 Washington	20,272,488	0	3,686,868	23,959,356	3,748,180	740,137	4,488,317	28,447,673
69 FAMU Lab School	4,602,770	0	612,260	5,215,030	0	0	0	5,215,030
70 FAU - Palm Beach	9,378,441	0	1,334,275	10,712,716	0	0	0	10,712,716
71 FAU - St. Lucie	9,322,977	0	1,660,010	10,982,987	0	0	0	10,982,987
72 FSU Lab - Broward	5,020,071	0	903,453	5,923,524	0	0	0	5,923,524
73 FSU Lab - Leon	12,049,062	0	1,802,132	13,851,194	0	0	0	13,851,194
74 UF Lab School	8,824,401	0	1,170,227	9,994,628	0	0	0	9,994,628
75 Virtual School	203,544,037	0	0	203,544,037	0	0	0	203,544,037

State 9,688,979,661 0 3,145,795,385 12,834,775,046 8,016,904,590 1,653,000,725 9,669,905,315 22,504,680,361

1. The Florida School Recognition Program and Discretionary Lottery Allocation was vetoed in the 2020-21 fiscal year.