

Florida Education Finance Program (FEFP) Funding Components

Unweighted Full-Time Equivalent Students (UFTE)

A full-time equivalent student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent.

Program Cost Factors

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 protect districts from extreme fluctuation in program cost factors, the Legislature typically uses a three-year average in computing cost factors.

Weighted Full-Time Equivalent Students (WFTE)

Multiplying the UFTE students for a program by its cost factor produces weighted FTE.

Base Student Allocation

The base student allocation is determined annually by the Legislature and is a component in the calculation of Base Funding.

District Cost Differential

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

Base Funding

Base funding is derived from the product of the weighted FTE students, multiplied by the Base Student Allocation and the District Cost Differential.

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.

Sparsity Supplement

The FEEP recognizes the relatively higher operating cost of smaller districts due to sparse student population through a statutory formula in which the variable factor is a sparsity index. This index is computed by dividing the FTE of the district by the number of permanent senior high school centers (not to exceed three). By Appropriations Act proviso, participation is limited to districts of 20,000 or fewer FTE. There are four adjustments to the initial sparsity computation, including wealth adjustments.

Safe Schools

An amount of \$64,456,019 was appropriated for Safe Schools activities for the 2011-2012 fiscal year. 67 percent of the funds shall be allocated based on the latest official Florida Crime Index provided by the Department of Law Enforcement, and 33 percent shall be allocated based on each district's share of the state's total unweighted student enrollment. Safe Schools activities include: (1) after-school programs for middle school students; (2) other improvements to enhance the learning environment; (3) alternative school programs for adjudicated youth; (4) suicide prevention programs; and (5) other improvements to make the school a safe place to learn. Each district shall determine, based on a review of its existing programs and priorities, the amount of its total allocation to use for each authorized Safe Schools activity.

Supplemental Academic Instruction

The Supplemental Academic Instruction (SAI) component of the FEEP formula provides funding of \$615,924,773 for the 2011-2012 fiscal year. The primary purpose of this allocation is to provide supplemental intensive instruction, consistent with the Sunshine State Standards, including summer school and intensive English immersion instruction, for students in grades 3 and 10 who scored a Level I in FCAT reading or math. Each district's SAI allocation shall be the amount shown in the legislative work papers for the 2011-2012 appropriation for the FEEP and shall not be recalculated during the school year.

Reading Instruction

Funds in the amount of \$97,673,434 for the Reading Program for the 2011-2012 fiscal year are provided for a K12 comprehensive, district-wide system of research-based reading instruction.

Exceptional Student Education Guaranteed Allocation

Exceptional education services for students whose level of service is less than Support Levels 4 and 5 are funded through the ESE Guaranteed Allocation. The students generate FTE funding using the appropriate Basic Program weight for their grade level. This allocation provides for the additional services needed for these students. District allocations from the appropriation of \$943,167,996 for the 2011-2012 fiscal year are not recalculated during the year.

Department of Juvenile Justice (DJJ) Supplemental Allocation

The total K-12 weighted full-time equivalent student membership in juvenile justice education programs in each school district shall be multiplied by the amount of the state average class-size reduction factor multiplied by the district's cost differential. Citrus County houses the Cypress Creek DJJ facility.

Student Transportation

To provide the equitable distribution of funds for safe and efficient transportation services in school districts in support of student learning, \$415,449,129 was appropriated for Student Transportation in 2011-2012. The formula for allocating the requested funds as outlined in section 1011.68, F.S., contains the following provisions in the state allocation for student transportation: 1) base funding for each district is established by the district's proportionate share of the total statewide students eligible for transportation; and 2) 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. The funds are to be distributed based on the formula in Section 1011.68, F.S.

Discretionary Contribution

Developmental Research Schools (lab schools) and the Florida Virtual School are established as separate school districts for purposes of FEFP funding. Section 1002.32(9), F.S., authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is already allocated and used by the district in which the lab school is located. The Florida Virtual School discretionary contribution is calculated by multiplying the maximum allowable non-voted discretionary millage for operations pursuant to 1011.71(1), F.S., by the value of 95 percent of the current year's taxable value for school purposes for the state; dividing this product by the total full-time equivalent membership of the state; and multiplying this quotient by the full-time equivalent membership of the school. Funds for the discretionary contribution are appropriated from state funds in the General Appropriations Act.

Instructional Materials

Funds in the amount of \$209,240,737 provide for core subject instructional materials, as well as library/media materials and science lab materials, for 2011-2012. The funding supports Florida's Next Generation Sunshine State Standards and a learning environment conducive to teaching and learning using appropriate educational materials. The 2000 Legislature mandated a textbook or major tool of instruction for each student in all core subject areas (Sections 1006.28-1006.43, F.S.). The funds are allocated to the districts based on the formula in Section 1011.67, F.S.

Florida Teachers Lead

The Florida Teachers Lead Program appropriation provides an allocation to each school district based on the prorated total of each school district's share of the total K-12 unweighted FTE student enrollment. Pursuant to Section 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 \$31,895,373 was allocated for the Florida Teachers Lead Program in 2011-2012.

Virtual Education Contribution

1011.62(11), F.S., established the Virtual Education Contribution in the FEFP, which provides a minimum per FTE funding amount for each virtual education student. The Virtual Education Contribution established in the General Appropriations Act for 2011-12 is \$4,800 per student.

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 by the Commissioner using the certified 2011 tax roll from the Department of Revenue.

Proration to Funds Available

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

District Discretionary Lottery and School Recognition Program Funds

An amount of \$119,596,643 was appropriated for school recognition funds and district discretionary lottery funds for the 2011-2012 fiscal year to be expended in accordance with school district policies and procedures that define "enhancement" and the types of expenditures consistent with that definition. District discretionary lottery entitlements are calculated by prorating each district's FEFP base funding entitlement (WFTE x BSA x DCD) to the amount of the appropriation. The discretionary lottery portion of the allocation is obtained by subtracting the school recognition awards from the total allocation.

Class Size Reduction

As a result of the approved amendment to Article IX, Section 1, of the State Constitution, regarding class size reduction, additional operating and capital outlay funds were appropriated to assist districts in their efforts to reach the class size maximums. Beginning with the 2010 school year, Florida classrooms may have no more than 18 students in grades PK-3, 22 students in grades 4-8, and 25 students in grades 9-12. For 2010-11, the class size reduction appropriation is \$2,927,464,897 for operations, primarily to hire teachers to reduce class sizes.

Florida Department of Education

2011-12 FEFP Second Calculation
PROGRAM COST FACTORS

Program Name	Program Number	Program Cost Factor
1 Basic Programs		
Basic Education Grades K-3	101	1.102
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	1.019
2 Special Programs for At-Risk Students		
ESOL/ Intensive English Grades K-3	130	1.161
3 Special Programs for Exceptional Students		
ESE Support Level IV	254	3.550
ESE Support Level V	255	5.022
4 Special Programs for Career Education (9-12)		
Career Education Grades 9-12	300	0.999

2011 - 2012
 Florida Education Finance Program Module
 Citrus County School District

UFTE Students 15,096.86	x	Program Cost Factors	=	Weighted FTE Students 16,160.17	x	Base Student Allocation \$3,479.22	x
District Cost Differential .9518	=	Base Funding \$53,514,752	+	Declining Enrollment Supplement \$239,065	+	Sparsity Supplement \$960,279	+
Safe Schools \$380,050	+	Supplemental Academic Instruction \$3,307,971	+	Reading Instruction \$574,052	+	ESE Guaranteed Allocation \$6,657,534	+
DJJ Supplemental Allocation \$106,900	+	Student Transportation \$3,670,677	+	Instructional Materials \$1,175,396	+	Teachers Lead \$183,169	+
Virtual Education Contribution \$37,211	=	Gross State and Local FEFP Dollars \$70,807,056		-	Required Local Effort (RLE) \$53,588,718	+	
Proration to Funds Available <\$9,221>	=	Net State & FEFP \$17,209,117		+			
Lottery & School Recognition \$1,021,777	+	Class Size Reduction \$15,636,416	=	Total State Funding \$33,867,310			

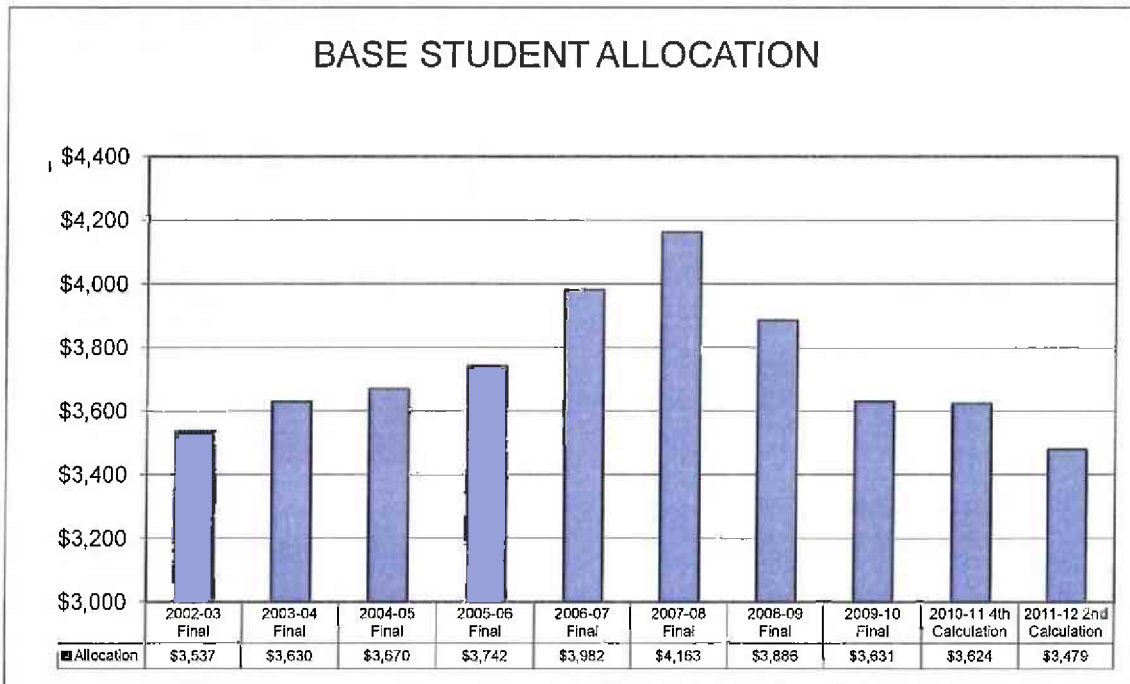
FLORIDA EDUCATION FINANCE PROGRAM (FEFP)
Citrus County School Board

MAJOR FEFP FORMULA COMPONENTS	2010 - 2011 2nd Calculation	2011-2012 2nd Calculation	Difference Between 2011 2nd Calc. & 2012 2nd Calc.
Unweighted FTE	15,748.52	15,096.86	(651.66)
Weighted FTE	16,843.52	16,160.17	(683.35)
School Taxable Value	10,414,224,453	10,099,797,626	(314,426,827)
Required Local Effort	5.319	5.527	0.21
.748 Discretionary Millage	0.748	0.748	0.00
.250 Discretionary Millage	0.000	0.000	0.00
Total Millage	6.067	6.275	0.21
Base Student Allocation	3,623.76	3,479.22	(144.54)
District Cost Differential	0.9525	0.9518	(0.0007)
FEFP DETAIL			
WFTE x BSA x DCD (Base Funding)	58,137,622	53,514,752	(4,622,869.57)
Declining Enrollment Supplement	19,923	239,065	219,142.00
Sparsity Supplement	1,356,152	960,279	(395,873.00)
Safe Schools	371,504	380,050	8,546.00
Supplemental Academic Instruction	3,504,516	3,307,971	(196,545.00)
Reading Instruction	622,201	574,052	(48,149.00)
ESE Guaranteed Allocation	7,037,930	6,657,534	(380,396.00)
DJJ Supplemental Alloc.	121,985	106,900	(15,085.00)
Student Transportation	3,813,639	3,670,677	(142,962.00)
Instructional Materials	1,259,369	1,175,396	(83,973.00)
Teachers Lead	199,489	183,169	(16,320.00)
State Fiscal Stabilization Allocation	4,905,587		(4,905,587.00)
Virtual Education Contribution		37,211	37,211.00
TOTAL FEFP FUNDING	81,349,917	70,807,056	(10,542,860.57)
ADJUSTMENTS			
Less: Required Local Effort	53,177,529	53,588,718	411,189.00
Proration of Funds Available		-9,221	(9,221.00)
Less: State Fiscal Stabilization Allocation	4,905,587	0	(4,905,587.00)
NET STATE FEFP FUNDS	23,266,802	17,209,117	(6,057,684.57)
STATE CATEGORICAL PROGRAMS			
Lottery/School Recognition	717,026	1,021,777	304,751.00
Class Size Reduction	16,431,347	15,636,416	(794,931.00)
TOTAL CATEGORICAL FUNDING	17,148,373	16,658,193	(490,180.00)
TOTAL STATE FUNDING	40,415,174	33,867,310	(6,547,863.57)
LOCAL FUNDING			
Required Local Effort	53,177,529	53,588,718	411,189.00
Discretionary Local Effort - .748	7,478,246	7,252,463	(225,783.00)
TOTAL LOCAL FUNDING	60,655,775	60,841,181	185,406.00
TOTAL FEDERAL FUNDING (SFSF)	4,905,587	0	(4,905,587.00)
TOTAL FUNDING	105,976,536	94,708,491	(11,268,044.57)
Total Funds per Unweighted FTE	6,729.30	6,273.39	(455.91)

**CITRUS COUNTY SCHOOL DISTRICT
Base Student Allocation
2003-2012**

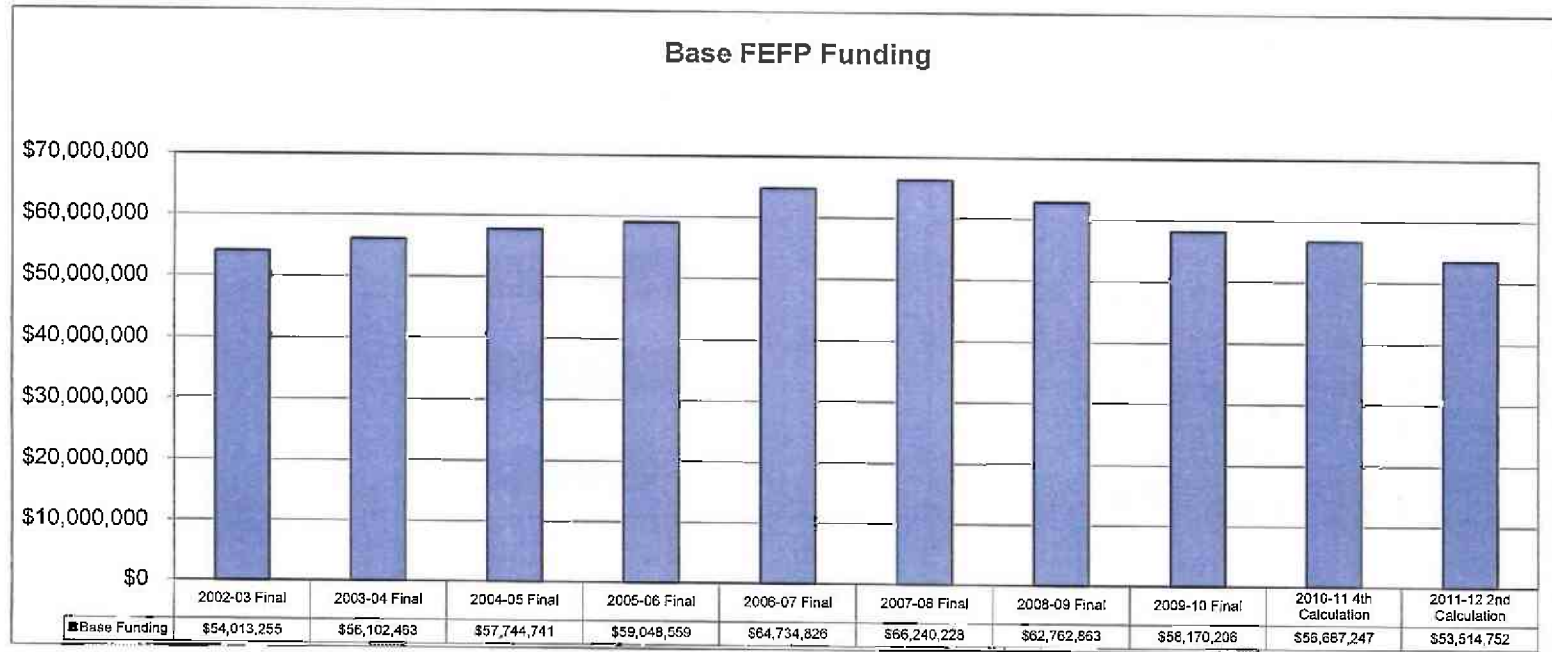
<u>Fiscal Year</u>	<u>Allocation</u>	<u>%Increase (Decrease)</u>
2002-03 Final	\$3,537	7.23%
2003-04 Final	\$3,630	2.63%
2004-05 Final	\$3,670	1.11%
2005-06 Final	\$3,742	1.97%
2006-07 Final	\$3,982	6.39%
2007-08 Final	\$4,163	4.57%
2008-09 Final	\$3,886	-6.66%
2009-10 Final	\$3,631	-6.58%
2010-11 4th Calculation	\$3,624	-0.19%
2011-12 2nd Calculation	\$3,479	-3.99%

BASE STUDENT ALLOCATION



**CITRUS COUNTY SCHOOL DISTRICT
Base FEFP Funding
2003-2012**

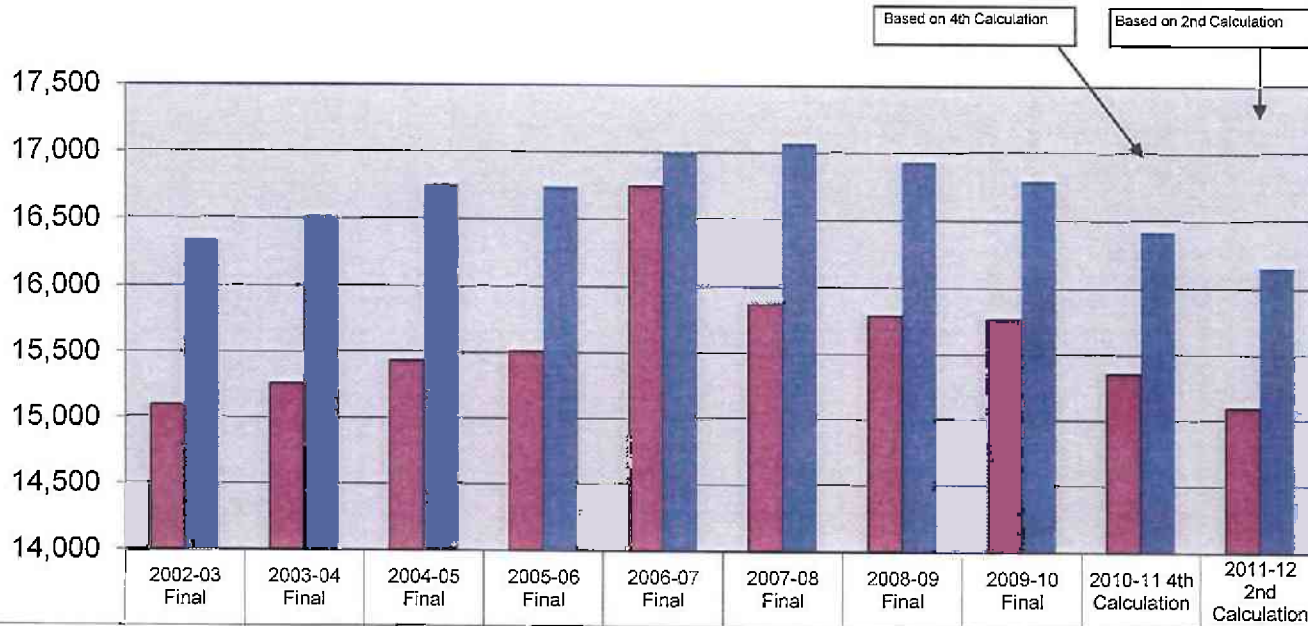
Fiscal Year	Unweighted FTE	Weighted FTE	BSA	WFTE x BSA	DCD	WFTE x BSA x DCD Base Funding	Base Funding % Increase (decrease)
2002-03 Final	15,096.03	16,339.02	\$3,537	57,792,911	0.9346	\$54,013,255	7.98%
2003-04 Final	15,257.62	16,520.68	\$3,630	59,970,564	0.9355	\$56,102,463	3.87%
2004-05 Final	15,437.31	16,757.00	\$3,670	61,502,547	0.9389	\$57,744,741	2.93%
2005-06 Final	15,511.59	16,746.10	\$3,742	62,670,940	0.9422	\$59,048,559	2.26%
2006-07 Final	15,892.51	17,108.76	\$3,982	68,120,410	0.9503	\$64,734,826	9.63%
2007-08 Final	15,877.43	17,069.37	\$4,080	69,638,592	0.9512	\$66,240,228	2.33%
2008-09 Final	15,789.15	16,932.73	\$3,886	65,802,959	0.9538	\$62,762,863	-5.25%
2009-10 Final	15,768.41	16,798.19	\$3,631	60,987,845	0.9538	\$58,170,206	-7.32%
2010-11 4th Calculation	15,355.90	16,423.32	\$3,624	59,514,170	0.9525	\$56,687,247	-2.55%
2011-12 2nd Calculation	15,096.86	16,160.17	\$3,479	56,224,787	0.9518	\$53,514,752	-5.60%



CITRUS COUNTY SCHOOL DISTRICT
 Unweighted and Weighted Full Time Equivalent Students
 2003-2012

Fiscal Year	Unweighted FTE	FTE Percent Change	Weighted FTE	WFTE Percent Change
2002-03 Final	15,096.03	0.53%	16,339.02	0.70%
2003-04 Final	15,257.62	1.07%	16,520.68	1.11%
2004-05 Final	15,437.31	1.18%	16,757.00	1.43%
2005-06 Final	15,511.59	0.48%	16,737.72	-0.12%
2006-07 Final	16,746.10	7.96%	16,994.34	1.53%
2007-08 Final	15,877.43	-5.19%	17,069.37	0.44%
2008-09 Final	15,789.15	-0.56%	16,932.73	-0.80%
2009-10 Final	15,768.41	-0.13%	16,798.19	-0.79%
2010-11 4th Calculation	15,355.90	-2.62%	16,423.32	-2.23%
2011-12 2nd Calculation	15,096.86	-1.69%	16,160.17	-1.60%

**Citrus County School District Historical Comparison of FTE Data
 FY 2003 thru 2012**



■ Unweighted FTE	15,096.03	15,257.62	15,437.31	15,511.59	16,746.10	15,877.43	15,789.15	15,768.41	15,355.90	15,096.86
■ Weighted FTE	16,339.02	16,520.68	16,757.00	16,737.72	16,994.34	17,069.37	16,932.73	16,798.19	16,423.32	16,160.17