



Summary

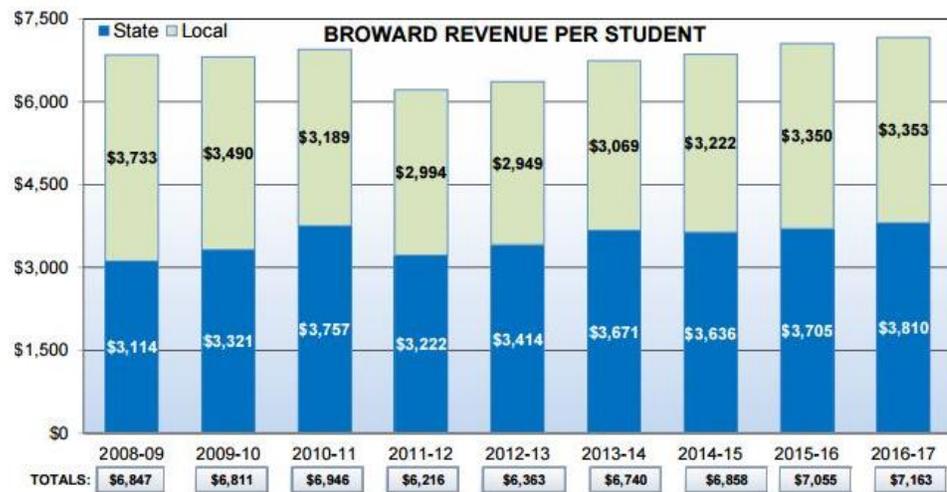
Although education funding has always been a combination of local, state and federal dollars, the state legislature is primarily responsible for ensuring that adequate funding for education is provided and that it is properly allocated.

In 1973, the Florida Legislature enacted the Florida Education Finance Program

(FEFP) as its method for funding public education in a manner that would "guarantee to each student in the Florida public education system the availability of programs and services appropriate to his or her educational needs which are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors." Although it has changed considerably over the years, Florida's FEFP is often cited as a national model for funding fairness and equity.

Funding for the FEFP combines state funds – primarily generated from sales tax revenue – and local funds – generated from property tax revenue. It is important to note that the FEFP is only the centerpiece of the total funding for education. Funding for a variety of programs and services – such as school construction, workforce development and preschool programs – is provided in addition to the funds allocated through the FEFP.

The FEFP is a fairly simple mathematical equation. In order to provide equal educational opportunities for all children, each component of the equation attempts to adjust education funding to meet the particular needs and conditions of each of Florida's 67 counties.



FEFP Components

- Full Time Equivalent: The primary basis for education funding is student enrollment. In general, one student is equal to one FTE.
- Cost Factors: All students are enrolled in one or more of the four instructional program groups listed below. Since some instructional programs are more expensive than others, Cost Factors are used to supplement funding to cover the cost of providing the more expensive programs. Cost Factors are based on district reports of actual costs of providing each program.
- Basic Programs (Grades K-12)
- Exceptional Student Programs
- English for Speakers of Other Languages (ESOL)
- Career Education Programs (9-12)
- Base Student Allocation (BSA): The Base Student Allocation is the amount of money allocated to each FTE

- District Cost Differential (DCD): The District Cost Differential is a factor used to adjust funding to reflect each district's cost of living.
- Declining Enrollment Supplement: The declining enrollment supplement is provided to soften the impact of the lost revenue from having fewer students between one year and the next.
- Sparsity Supplement: The sparsity supplement is provided to sparsely populated districts primarily to help ensure that the full range of services and course offerings can be offered in rural high schools.
- Safe Schools: Safe Schools funding can be used for a variety of allowable uses, including after-school care for middle school students, alternative programs for disruptive students, bullying and suicide prevention, and school resource officers.
- ESE Guaranteed Allocation: The Exceptional Student Education (ESE) Guaranteed Allocation provides supplemental funding for students who have low to moderate handicapping conditions and/or are gifted students.
- Supplemental Academic Instruction (SAI): The Supplemental Academic Instruction allocation is used to remediate students who are falling behind to avoid the need for retention. In general, school districts have a great deal of flexibility to use these funds for a variety of programs such as mentoring, tutoring, technology, after school programs, class size reduction, extended school year, and summer school.
- Reading Allocation: These funds are to be used for comprehensive, district-wide, research based reading instruction, including the additional hour of reading instruction in schools identified as low performing.
- DJJ Supplement: The DJJ Supplement is provided to school districts to supplement other sources of funding for students in juvenile justice education programs.
- Digital Classrooms Allocation: These funds are used to implement district plans for digital classrooms and may be spent on infrastructure, instruction, professional development, accommodations, assessments, digital tools, devices, and security.
- Instructional Materials: These funds are used for the purchase and maintenance of instructional materials for students, for library media materials, for science labs materials and supplies, and for digital instructional materials.
- Student Transportation: These funds are used to transport students living more than 2 miles from school, certain students with disabilities, students enrolled in prekindergarten programs, students enrolled in certain programs, and elementary students who would, otherwise, have to walk in areas labeled as hazardous.
- Teacher Classroom Supply Assistance: These funds are distributed to classroom teachers for the purchase of classroom materials and supplies.
- Class Size Reduction: Class size reduction funds are used for the operating costs of compliance with the class size requirements in state law and the Florida Constitution.
- District Lottery and School Recognition: The funding for this allocation is drawn from Lottery revenue. The first priority for the use of these funds is to provide \$100 per student to each school that qualifies for the Florida School Recognition Program, which is based on school grades.
- Required Local Effort (RLE): The FEFP is funded with both state revenue (primarily sales tax) and local revenue derived from property tax. In order to receive state funding, school districts must levy the local property tax millage set by the Legislature.
- Discretionary Local Effort: In addition to the RLE, districts may choose to levy an additional, non-voted property tax to add to that district's own coffers.

FEFP Funding

	2015-2016	2016-2017	Governor's 2017-2018
Broward	\$7,058	\$7,162	\$7,382
State Average	\$7,089	\$7,183	\$7,421