The Florida Senate

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Committee on Education Appropriations Senator JD Alexander, Chair

CALCULATION OF FULL TIME EQUIVALENT STUDENTS FOR THE FLORIDA EDUCATION FINANCE PROGRAM

SUMMARY

Full-time equivalent (FTE) students are the basis for calculating the uniform funding system, the Florida Education Finance Program (FEFP), for public schools. One FTE is equal to 900 hours or 180 days of instruction, the equivalent of one regular school year; most students are equal to one FTE. The $15.1 billion funding formula is almost entirely based on FTE.

There is a long established process in which FTE are forecasted for the legislative budget and then revised throughout the school year through a survey process. Estimates of students become actual students through the surveys and school district dollars are adjusted accordingly in four FEFP calculations subsequent to the legislative appropriation. FTE, as a unit of instruction, satisfies uniformity by allocating dollars to school districts based on the amount of instruction a student receives. FTE have worked effectively within the constraints of the current funding system. Many additional adjustments are made to the FTE-based formula to achieve uniformity and to satisfy other policy issues.

One such adjustment which has been suggested as an alternative to an FTE based funding system is a system based on student attendance. Because students need to be in school to learn, an adjustment to funding based on student attendance could encourage school districts to improve student attendance. There are a number of ways in which attendance funding could be accomplished. In Florida, student attendance has been used as a factor in performance funding. In 1999, a student attendance factor was enacted as an adjustment to enrollment FTE in the FEFP for initial implementation in 2001-02. Various funding models to implement this change were proposed with one being incorporated into the budget of the House of Representatives in 2001-02. However, this approach did not survive the budget conference process and the FTE attendance adjustment was repealed in the subsequent year.

BACKGROUND

The Florida Education Finance Program (FEFP) was enacted by the 1973 legislature to establish revenue allocations in the legislative appropriations process for the 67 public school districts to support the constitutionally required state-wide uniform system of free public schools. The purpose of the state's funding formula (originally stated in law as legislative intent), is "to guarantee to each student in the Florida public educational 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."

The funding formula consists of a series of calculations which address funding uniformity among school districts and students. The formula is student based; the primary basis for revenue allocation is full time equivalent (FTE) student enrollment.

Florida's FTE based funding formula is regarded as one of the most equitable in the nation; it has withstood a number of legal challenges. Annually the legislature makes adjustments to the formula, some more significant than others, to address certain policy/political issues or inequities which exist and need to be rectified. One such proposed adjustment was the use of an attendance-based funding formula rather than the FTE-based approach.

The purpose of this project is to describe the current FTE-based system and then analyze the attendance-based funding approach. The advantages of both systems will then be discussed.

METHODOLOGY

To accomplish this project, statute, State Board of Education administrative rule, and the "FTE General Instructions" (DOE-prepared FTE reporting guidelines which are incorporated into rule 6A-1.0014) were reviewed. Historical information was obtained from Department of Education staff, Office of Economic and Demographic Research staff, and legislative staff pertaining to funding calculations and FTE procedural issues. Staff also prepared a number of different FEFP calculations using student attendance information.

FINDINGS

FTE-Based Funding

A full-time-equivalent (FTE or Unweighted FTE) for a grades 4 to 12 student is equal to 900 hours of instruction or one regular school year's instruction. (For a K to 3 student one FTE is equal to 720 hours of instruction.) For most students, one FTE equals one student.

Approximately 70% of the funds allocated by the FEFP are provided through the base funding allocation. FTE are a key element of this allocation.

The following is a description of the base funding allocation and how FTE are used to allocate the funds to the 67 school districts:

Unweighted FTE Students	X	Program Cost Factors (Weights)	=	Weighted FTE Students

Unweighted FTE students are reported for funding by the school districts during 4 FTE survey periods (membership surveys) for 7 educational programs in which students are served. The 7 programs are: Basic Education Grades K to 3, Basic Education Grades 4 to 8, Basic Education Grades 9-12, English for Speakers of Other Languages (ESOL), Exceptional Student Education Level 4 Services and Level 5 Services, and Vocational Education Grades 9 to 12.

Basic Education is the regular education program for most students. However, the Basic Education program also encompasses educational programs for "at risk" students, students with low to moderate handicapping conditions, and vocational exploratory programs for middle school students. The English for Speakers of Other Languages program provides intensive English language instruction to "Limited English Proficient" students in basic courses. Exceptional Student Education Programs, Levels IV and V, provide progressively greater educational and other services (social/emotional, independent functioning, health care, and communication) to students with more severe disabilities. The Vocational Job Preparatory program provides career education and skills training for high school students.

The reported FTE are multiplied by Program Cost Factors, which are also known as weights. The factors for each of the 7 educational programs are calculated relative to 1.0, which is the weight for the Basic Program for Grades 4 to 8. Cost factors adjust funding for each of the 7 FEFP programs based on statewide average historical expenditures provided by school districts for these programs. The formula uses weights to provide funds for specialized programs or services for some students which are supplemental and beyond the amount of funds provided for basic education for all students. The higher the value of the cost factor, the higher the cost compared to the cost of the Basic Education Grades 4 to 8 program. The following chart shows the program cost factors for 2004-05:

2004-05 Program Cost Factors (Weights)	
1) Basic Programs	
A. Basic Education Grades K-3	1.012
B. Basic Education Grades 4-8	1.000
C. Basic Education Grades 9-12	1.132
2) English for Speakers of Other Languages (ESOL)	1.302
3) Special Programs for Exceptional Students	
A. Level 4 Services	3.948
B. Level 5 Services	5.591
4) Vocational Job Preparatory (9-12)	1.187

The product of multiplying the Unweighted FTE by the Program Cost Factors is called Weighted FTE.

Weighted FTE Students	X	Base Student Allocation (BSA)	X	District Cost Differential (DCD)	=	Base FEFP Funding (State & Local)

The resulting Weighted FTE are then multiplied by the base student allocation and the district cost differential to produce Base FEFP funding. The Base Student Allocation is the per weighted student dollar amount provided by the Legislature for the Florida Education Finance Program base funding. The 2004-05 Base

Student Allocation is $3,670.26.

The District Cost Differential (DCD) is an index which adjusts base funding to compensate districts for the differing costs of hiring equally qualified personnel. The DCD is a spatial index which considers differences in labor market conditions and the cost of goods and services.

Following the base funding calculation, the FEFP proceeds with a number of other calculations which adjust for various fiscal policies or programs. All of these calculations use FTE as a key element in assignment of dollars to school districts, with the exception of student transportation, which uses eligible student riders, the required local effort and the .51 mill discretionary local effort which are based on ad valorem revenue collected in each county. The sum of the formula calculations for public schools for 2004-05 is approximately $15.1 billion.

Schedule for FTE and Funding

The FEFP is calculated five times per year, as information for funding is updated, primarily ad valorem revenue and FTE. The recalculations of FEFP funds represent a progression from the appropriation to the final calculation, from an estimate of FTE to actual FTE based on actual students receiving instruction in actual classrooms. The first calculation is the legislative appropriation which includes estimates for student enrollment (FTE) and property tax rolls. The second calculation takes place in July, following certification by property appraisers of real tax rolls, and does not affect the projected FTE used in the first calculation. The third calculation takes place in December, following the October FTE student survey (1st semester). The fourth calculation occurs in April, following the February FTE student survey (2nd semester). The final calculation takes place in the fall of the subsequent year following the end of the fiscal year and includes mostly FTE clean-up and tax roll revisions resulting from value adjustment board actions. Following each recalculation, payments to school districts are adjusted accordingly.

FTE Enrollment Forecasting

The FTE forecast is conducted by the enrollment estimating conference as authorized by s. 216.136, Florida Statutes. The conference is charged with providing an FTE estimate for the state planning and budgeting system. Conference decisions are by consensus (unanimous). Principals are a representative each from the Department of Education, the Office of Economic and Demographic Research, the Governor's Office, the Florida Senate, and the Florida House of Representatives. The forecast process produces four FTE estimates for the upcoming fiscal year: one in July/August for the Department of Education Legislative Budget Request; one in November/December for the Governor's budget recommendation; one in December which represents the school district forecasts; and one in March/April for the Legislative appropriation. Each forecast contains FTE for each school district, five lab schools and a special district for both the spring and fall semesters and two summer school periods. Forecasts are provided for each FEFP program by grade.

A key component of the forecasting process is the inclusion of a school district forecast. School districts select statistical FTE forecasting models which use district history. In addition to the statistical forecast, districts make adjustments based on local information and planning. The fourth FTE forecast, the legislative forecast, is used to allocate the public schools appropriation to the school districts. This forecast is essentially the district FTE forecast with any legislative policy changes, such as an adjustment for a new voucher program, an adjustment for certain programs based upon a statistical review of actual district FTE experience, or an additional adjustment for the current year actual FTE experienced by the school district based on the latest FEFP calculation.

The objective of the enrollment conference is to provide as accurate a forecast as possible so that once the school year begins district budgets require minimal adjustment as actual students are educated in FEFP funded programs and are counted during the FTE survey process. The forecast must consider factors such as historical information, demographic growth, immigration, migration from other states, transfers to/from private schools, dropout rates, the economy, disasters such as 9/11 or hurricanes, and legislative policy. The error of the forecast over the past 20 years has generally been less than .5%; however, in the last three years, the error has exceeded .5%. This increased error rate may be related to the effects of the 9/11 tragedy, the economy, and the influx of a number of very different legislative policy changes, the effects of which are difficult to predict.

If FTE for a district are overprojected, and as the year progresses students are not served at the level of the projection, then a district's budget must be reduced. If FTE on a statewide basis are overprojected, the

appropriated money for students not served remains in the state treasury. If FTE are underprojected for a district, then the district may potentially have a budget shortfall for serving the additional students and may have to draw upon other sources of funding. From a state perspective, an underprojection of FTE requires a proration of FEFP funds because the appropriation cannot be increased unless the legislature convenes and appropriates additional funds. Both over and under projections of FTE are a regular occurrence. School district budgets must be adjusted for students who don't appear or for students who do. The goal is always to minimize budget adjustments by preparing accurate FTE forecasts.

Survey Process

Once school begins, FTE are revised by a survey process in which FTE students are counted for the regular school year in October (1st semester) and February (2nd semester). No student may earn more than one FTE during the regular school year. Two surveys, one in June and one in July, are conducted for summer FTE. Summer FTE may only be counted for students in Juvenile Justice Education programs and the Florida Virtual School. The Department of Education establishes a survey week for each of the four FTE surveys to which all districts must adhere. For a student to be counted for FTE reporting, the student must be enrolled in the school during survey week and must be in attendance for one of 11 days which include the survey week and the six school days preceding the survey week. If the student satisfies these criteria, then his schedule for the Friday of survey week is used to determine the FTE generated in the appropriate FEFP program.

Nine hundred hours of instruction per regular school year is equal to one FTE. On a weekly basis, 900 annual hours is equal to 25 per week or 5 per day. Districts typically provide more than 5 hours of instruction per day for most students so that in determining the survey FTE for a student the district must prioritize FTE by FEFP program. First priority is given to the FTE hours of instruction for FEFP special programs which earn a higher cost factor or weight; second priority is for basic programs. The hours of instruction for each student are divided by 900 to convert to FTE and are accumulated in each FEFP program until .5 FTE for each student is achieved for a semester.

School districts have two weeks to process survey data. Once district processing is complete, districts have an additional two weeks to submit FTE records to the Department of Education student database. During this period and subsequently, the DOE edits/audits the data submission, with districts making appropriate adjustments. Typically, FTE will be available for funding calculation purposes roughly 6 weeks after the onset of the FTE survey week. The fall FTE survey is usually the first week in October and is the primary driver of the third FEFP calculation which is typically completed in early to mid December. The spring FTE survey is conducted the first or second week of February and along with the October FTE is the key element in the fourth FEFP calculation which is typically completed by April 1st.

For the third FEFP calculation, FTE for the July and October surveys are added to a DOE estimate for the February and June surveys to establish a total FTE by program. To determine total FTE for the fourth calculation, the July, October, and February survey FTE are added to the DOE June estimate FTE. The Final FEFP calculation uses the FTE from all 4 surveys.

Advantages/Disadvantages of Enrollment FTE

The advantages of using Full Time Equivalents for FEFP funding are: (1) they effectively account for rapid student growth in Florida; (2) they can be easily forecasted, estimated, or adjusted to keep district funding and budgets current; (3) they readily support a dynamic funding system to match a growing, changing and diverse school system; (4) FTE are easily standardized and made consistent among school districts in support of the uniform system; (5) they are an appropriate unit (the student/customer) for allocation of funds; (6) for K-12 programs, they track fairly closely to the number of students being served; (7) they connect necessarily with the primary input, the instruction provided to students; and (8) they are fairly easily monitored for compliance.

The disadvantages of an FTE allocation system are that: (1) it does not focus significantly on student outcomes. However, there are ways within the formula to emphasize outcomes without deviating from the standard FTE approach. Currently, within the funding formula, the School Recognition program provides $100 per FTE to schools which earn A's or improve a letter grade in the school grading system. Also, FTE are provided as a bonus to districts for student performance on Advanced Placement and other advanced program exams. Funding formula elements have been enacted to provide bonuses to teachers for

outstanding student performance in the classroom. Proponents of the FTE approach maintain that funds are allocated uniformly on FTE and it is the responsibility of the district to manage these funds in a productive manner to improve student performance. (2) it does not promote good student attendance. The FTE system assumes that all students who are enrolled during survey week and who are in attendance during one of eleven days, are enrolled and in attendance during the remainder of the semester, and therefore, receive full funding. Pertaining to enrollment, it is believed that enrollment counted as FTE during survey week when a student withdraws afterwards is largely offset by students who enroll after survey week and are not counted for funding. However, students who maintain enrollment in a school throughout the school year and are counted as FTE may have a level of attendance which is not conducive to maximum learning. For years, anecdotally, some districts have been rumored to hold pizza parties and other inducements to maximize student attendance (and funding) in schools during the 11-day survey week period.

Attendance FTE

As an alternative to the FTE system, which emphasizes enrollment with a low standard of attendance, a system which promotes good attendance could be utilized. Theoretically, if students are not in attendance, they cannot learn. A funding system which financially rewards districts for good student attendance will cause districts to make sure students are in school learning for 180 days. Better attendance does not necessarily indicate higher performance; attendance does not necessarily indicate that students will receive a quality education. However, the merits of being present are obvious.

Attendance as an element of funding has been proposed in recent years for Florida public schools. In 1997, the Legislature created the Florida School Recognition Program to provide performance incentive funding for outstanding faculty and staff in highly productive schools. Initial criteria for identification of schools to receive awards included student attendance rates. In the 1998 General Appropriations Act, $5,390,000 was provided for the School Recognition Program for distribution to selected schools based on performance criteria which included student attendance rates. Attendance rates are typically a comparison of the number of days a student is present to the number of days a student is enrolled or in membership. They are generally expressed as a percentage, such as a "92.3% attendance rate". This means that on a typical day, 92.3 % of the students are attending school.

In 1998, as part of the performance based budgeting system, school district attendance information was published in the 1998 General Appropriations Act (GAA), Specific Appropriation 117. Specifically, the percentage of students in the 180 day school year who were absent for 21 or more days was listed in proviso in the GAA for the 1996-97 year for each district, for elementary, middle, and high school students. The concept was that extreme levels of student absence were an indicator of student and district performance. Districts with the best student attendance have the best performance; conversely, districts with the worst student attendance have the poorest performance. Publishing the attendance rates would promote better student and district performance thereby making for a better use of funds. Also implied was an adjustment to a future appropriation based on student attendance.

Also, in 1999, the Legislature enacted the "A+" legislation, which among other initiatives, required all school districts, beginning with the 1999-00 school year, to report the average daily attendance of each student enrolled by school and by district. Beginning with the 2001-02 school year, the district's FTE were to be modified by an average daily attendance factor for use in the funding formula. Average daily attendance was to be calculated as a percentage by dividing the total number of days in attendance for all students by the total number of days in the school year and multiplying by 100. Refer to Attachment #1 for an example of the calculation of the Attendance Factor, using 1998-99 data. Note that school districts with higher attendance factors would benefit the most from the attendance-based system.

In response to the 1999 legislation, the Department of Education, in its Legislative Budget Requests for 2000-01 and 2001-02, provided a suggested approach for funding with the average daily attendance factor. (Refer to Attachment #2.) In 2000-01, this calculation allocated $10 million to the school districts based on the combination of the percents associated with: (1) each district's average daily attendance factor for 1996-97 compared to the statewide average, (2) each district's average daily attendance factor for 1997-98 compared to the statewide average, and (3) each district's improvement in its average daily attendance factor in 1997-98 compared to 1996-97. The sum total of the positive percents was used to calculate an adjustment to the district's FTE which then become the base for the proration of the $10 million. School

districts with higher than average student attendance and those that demonstrated improvement in student attendance would benefit the most from this approach. The Department of Education model was not adopted for 2000-01; however, to implement the law for the 2001-02 school year, in the 2001 legislative session, the House of Representatives adopted a budget for public schools which included FTE modified with the average daily attendance factor. The full time equivalent process, including the projection and reporting of school district enrollment FTE for each FEFP program, was intended to be maintained. However, program FTE were then adjusted by the average daily attendance factor as required by s. 236.081(1)(a), F.S. 1999-00 attendance data for the 67 school districts was used to create an average attendance factor of 93.7% with a school district low of 92% and a high of 95.7%. The modified FTE were then used throughout the funding formula in lieu of enrollment FTE. Application of the attendance factor reduced the number of FTE by 6.3% on average (100% minus 93.7%) which caused a $600 million reduction in funds which were then reallocated to the districts by increasing the value of the base student allocation in order to spend the full appropriation. Therefore, application of the attendance factor was revenue neutral on a statewide basis. Attachment #3 shows the change in FTE after application of the attendance factor. Attachment #4 shows the change in total funds for each district after substituting the attendance FTE throughout the formula. Attachment #4 demonstrates the effect of using attendance FTE in the funding formula when comparing the use of enrollment FTE with attendance FTE. Districts with better student attendance would gain funds; districts with poorer attendance would lose funds.

Many school districts did not support the attendance funding and ultimately, the House public school budget with attendance FTE did not prevail. The appropriated public school funding continued to be based on traditional FTE unadjusted by the attendance factor. Implementation of the statutory attendance funding approach was delayed for one year and then subsequently repealed.

Advantages/Disadvantages of Attendance FTE

The primary motivation for using attendance FTE for public school funding is that such an approach might promote improved attendance on the part of school districts, because greater levels of funding will be provided for those districts who have relatively better student attendance. High attendance may improve student learning. Opponents of attendance FTE maintain that: (1) stakeholders should focus on education outcomes such as FCAT scores rather than on inputs such as student attendance; (2) demographics and socio-economic factors can affect attendance and therefore put certain school districts at a fiscal disadvantage; (3) teachers and district staff represent fixed district costs that cannot easily be reduced when a district's funding is reduced because students do not attend at the designated level; (4) attendance FTE do not approximate student membership or a headcount of students as well as the traditional FTE so that funding information could be somewhat misleading; (5) attendance information is historical and therefore does not adjust as easily to reflect current conditions; (6) attendance cannot be forecasted as easily as FTE enrollment; and (7) collection and reporting of data would be more cumbersome and time consuming for districts who already maintain that there is too much paperwork. Standardization among districts of attendance information would be an issue to be resolved.

Other approaches to attendance management have proven to be effective in Florida, such as the driver's license attendance law in which a student's driving privileges are revoked until his or her school attendance meets acceptable standards. Florida also has an extensive habitual truancy law requiring cooperation among the Department of Juvenile Justice, the Department of Children and Family Services and school districts.

RECOMMENDATIONS

This project was prepared to educate and provide information; the provision of recommendations was not considered to be part of the project objective.

ATTACHMENT #1

Attendance Factor Calculation

1998-99

						Attendance Factor
		Days	Days	Total	Percent	(Percent
		Absent	Present	Days	Absent	Present)
	District	-1-	-2-	-3-	-4-	-5-
1	Alachua	324,063	4,568,937	4,893,000	6.62%	93.38%
2	Baker	50,180	720,088	770,268	6.51%	93.49%
3	Bay	208,470	3,730,340	3,938,810	5.29%	94.71%
4	Bradford	12,232	74,788	87,020	14.06%	85.94%
5	Brevard	675,556	10,634,049	11,309,605	5.97%	94.03%
6	Broward	2,742,843	34,296,701	37,039,544	7.41%	92.59%
7	Calhoun	21,336	356,103	377,439	5.65%	94.35%
8	Charlotte	162,750	2,649,497	2,812,247	5.79%	94.21%
9	Citrus	159,309	2,210,812	2,370,121	6.72%	93.28%
10	Clay	267,891	4,363,543	4,631,434	5.78%	94.22%
11	Collier	289,517	4,712,836	5,002,353	5.79%	94.21%
12	Columbia	123,402	1,471,650	1,595,052	7.74%	92.26%
13	Miami-Dade	3,699,568	54,099,885	57,799,453	6.40%	93.60%
14	DeSoto	52,663	1,282,410	1,335,073	3.94%	96.06%
15	Dixie	33,436	366,937	400,373	8.35%	91.65%
16	Duval	1,343,567	19,327,515	20,671,082	6.50%	93.50%
17	Escambia	477,971	6,865,673	7,343,644	6.51%	93.49%
18	Flagler	68,800	977,132	1,045,932	6.58%	93.42%
19	Franklin	18,513	225,748	244,261	7.58%	92.42%
20	Gadsden	68,813	1,192,076	1,260,889	5.46%	94.54%
21	Gilchrist	29,782	422,579	452,361	6.58%	93.42%
22	Glades	14,811	178,700	193,511	7.65%	92.35%
23	Gulf	18,073	369,658	387,731	4.66%	95.34%
24	Hamilton	25,164	333,953	359,117	7.01%	92.99%
25	Hardee	52,441	781,599	834,040	6.29%	93.71%
26	Hendry	97,456	1,135,470	1,232,926	7.90%	92.10%
27	Hernando	175,604	2,602,291	2,777,895	6.32%	93.68%
28	Highlands	90,501	1,603,912	1,694,413	5.34%	94.66%
29	Hillsborough	1,695,063	23,377,906	25,072,969	6.76%	93.24%
30	Holmes	38,985	583,007	621,992	6.27%	93.73%
31	Indian River	135,120	2,318,873	2,453,993	5.51%	94.49%
32	Jackson	57,112	1,172,836	1,229,948	4.64%	95.36%
33	Jefferson	19,645	290,336	309,981	6.34%	93.66%
34	Lafayette	9,300	157,747	167,047	5.57%	94.43%
35	Lake	303,272	4,388,300	4,691,572	6.46%	93.54%
36	Lee	568,472	8,399,105	8,967,577	6.34%	93.66%
37	Leon	213,541	4,125,893	4,339,434	4.92%	95.08%
38	Levy	65,439	944,113	1,009,552	6.48%	93.52%
39	Liberty	15,600	187,423	203,023	7.68%	92.32%
40	Madison	29,269	523,151	552,420	5.30%	94.70%
41	Manatee	384,786	5,123,659	5,508,445	6.99%	93.01%
42	Marion	434,639	5,761,062	6,195,701	7.02%	92.98%
43	Martin	141,896	2,517,788	2,659,684	5.34%	94.66%
44	Monroe	102,635	1,392,078	1,494,713	6.87%	93.13%
45	Nassau	119,586	1,629,017	1,748,603	6.84%	93.16%
46	Okaloosa	269,310	4,835,878	5,105,188	5.28%	94.72%
47	Okeechobee	71,267	1,033,716	1,104,983	6.45%	93.55%
48	Orange	1,205,778	17,554,110	18,759,888	6.43%	93.57%
49	Osceola	331,417	4,753,829	5,085,246	6.52%	93.48%
50	Palm Beach	1,581,886	22,277,393	23,859,279	6.63%	93.37%
51	Pasco	500,852	7,019,986	7,520,838	6.66%	93.34%
52	Pinellas	1,079,231	16,886,385	17,965,616	6.01%	93.99%
53	Polk	596,426	11,901,936	12,498,362	4.77%	95.23%
54	Putnam	153,068	1,915,959	2,069,027	7.40%	92.60%
55	St. Johns	147,626	2,888,928	3,036,554	4.86%	95.14%
56	St. Lucie	347,054	4,326,648	4,673,702	7.43%	92.57%
57	Santa Rosa	198,446	3,445,611	3,644,057	5.45%	94.55%
58	Sarasota	334,786	5,184,410	5,519,196	6.07%	93.93%
59	Seminole	463,581	9,563,430	10,027,011	4.62%	95.38%
60	Sumter	69,957	920,007	989,964	7.07%	92.93%
61	Suwannee	64,816	910,877	975,693	6.64%	93.36%
62	Taylor	44,882	586,716	631,598	7.11%	92.89%
63	Union	30,932	370,080	401,012	7.71%	92.29%
64	Volusia	629,060	9,213,339	9,842,399	6.39%	93.61%
65	Wakulla	57,334	709,681	767,015	7.47%	92.53%
66	Walton	54,880	858,973	913,853	6.01%	93.99%
67	Washington	27,025	546,977	574,002	4.71%	95.29%
69	Washington Special	955	56,767	57,722	1.65%	98.35%
72	FAMU Lab School	1,739	95,469	97,208	1.79%	98.21%
73	FAU Lab School	2,949	78,386	81,335	3.63%	96.37%
74	FSU Lab School	9,159	193,571	202,730	4.52%	95.48%
75	UF Lab School	7,857	169,627	177,484	4.43%	95.57%
	State	23,921,345	352,745,865	376,667,210	6.35%	93.65%

ATTACHMENT #2

2000-01 FEFP – COMMISSIONER'S BUDGET REQUEST

Attendance Incentive Supplement

				1996-97	1997-98					2000-01
		1996-97	1997-98	Percent	Percent			2000-01	Attendance	Attendance
	District	Attendance	Attendance	Above	Above	Percent	Sum	Unweighted	Incentive	Incentive
		Factor	Factor	Average	Average	Improvement	Of Percent	FTE	Factor	Supplement
		-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1	Alachua	93.0%	92.9%	0.1%	0.0%	0.0%	0.1%	28,276.78	28.28	13,430
2	Baker	92.3%	91.7%	0.0%	0.0%	0.0%	0.0%	4,522.70	0.00	0
3	Bay	94.4%	94.3%	1.5%	1.3%	0.0%	2.8%	25,168.67	704.72	334,678
4	Bradford	91.3%	52.5%	0.0%	0.0%	0.0%	0.0%	3,930.92	0.00	0
5	Brevard	94.8%	94.0%	1.9%	1.0%	0.0%	2.9%	68,697.09	1,992.22	946,125
6	Broward	91.6%	91.7%	0.0%	0.0%	0.1%	0.1%	243,492.94	243.49	115,636
7	Calhoun	94.2%	94.3%	1.3%	1.3%	0.1%	2.7%	2,205.15	59.54	28,276
8	Charlotte	93.1%	93.1%	0.2%	0.1%	0.0%	0.3%	16,610.04	49.83	23,665
9	Citrus	92.6%	92.2%	0.0%	0.0%	0.0%	0.0%	15,009.20	0.00	0
10	Clay	94.5%	93.9%	1.6%	0.9%	0.0%	2.5%	28,016.69	700.42	332,636
11	Collier	93.0%	93.5%	0.1%	0.5%	0.5%	1.1%	33,946.58	373.41	177,336
12	Columbia	91.8%	92.3%	0.0%	0.0%	0.5%	0.5%	9,566.65	47.83	22,715
13	Dade	92.7%	92.9%	0.0%	0.0%	0.2%	0.2%	359,303.96	718.61	341,275
14	De Soto	92.1%	92.1%	0.0%	0.0%	0.0%	0.0%	4,607.66	0.00	0
15	Dixie	92.2%	91.3%	0.0%	0.0%	0.0%	0.0%	2,349.71	0.00	0
16	Duval	93.0%	93.2%	0.1%	0.2%	0.2%	0.5%	125,942.42	629.71	299,055
17	Escambia	92.6%	92.8%	0.0%	0.0%	0.2%	0.2%	44,251.00	88.50	42,030
18	Flagler	93.8%	93.2%	0.9%	0.2%	0.0%	1.1%	6,494.60	71.44	33,928
19	Franklin	92.0%	91.3%	0.0%	0.0%	0.0%	0.0%	1,462.08	0.00	0
20	Gadsden	94.5%	94.5%	1.6%	1.5%	0.0%	3.1%	7,227.28	224.05	106,404
21	Gilchrist	93.5%	93.0%	0.6%	0.0%	0.0%	0.6%	2,790.75	16.74	7,950
22	Glades	91.8%	92.2%	0.0%	0.0%	0.4%	0.4%	1,175.44	4.70	2,232
23	Gulf	94.6%	93.7%	1.7%	0.7%	0.0%	2.4%	2,084.08	50.02	23,755
24	Hamilton	92.8%	92.8%	0.0%	0.0%	0.0%	0.0%	2,203.56	0.00	0
25	Hardee	92.9%	92.6%	0.0%	0.0%	0.0%	0.0%	4,890.81	0.00	0
26	Hendry	94.6%	93.6%	1.7%	0.6%	0.0%	2.3%	7,523.80	173.05	82,183
27	Hernando	92.7%	95.9%	0.0%	2.9%	3.2%	6.1%	16,683.45	1,017.69	483,311
28	Highlands	94.3%	94.0%	1.4%	1.0%	0.0%	2.4%	11,035.88	264.86	125,785
29	Hillsborough	91.4%	91.2%	0.0%	0.0%	0.0%	0.0%	159,686.24	0.00	0
30	Holmes	94.2%	93.9%	1.3%	0.9%	0.0%	2.2%	3,508.91	77.20	36,663
31	Indian River	96.0%	96.3%	3.1%	3.3%	0.3%	6.7%	14,786.75	990.71	470,498
32	Jackson	94.8%	94.6%	1.9%	1.6%	0.0%	3.5%	7,111.54	248.90	118,205
33	Jefferson	93.0%	95.4%	0.1%	2.4%	2.4%	4.9%	1,810.27	88.70	42,125
34	Lafayette	94.4%	93.6%	1.5%	0.6%	0.0%	2.1%	1,049.71	22.04	10,467
35	Lake	93.7%	93.1%	0.8%	0.1%	0.0%	0.9%	29,133.24	262.20	124,521
36	Lee	93.4%	93.2%	0.5%	0.2%	0.0%	0.7%	55,822.73	390.76	185,576
37	Leon	94.4%	94.7%	1.5%	1.7%	0.3%	3.5%	31,393.04	1,098.76	521,812
38	Levy	93.4%	93.2%	0.5%	0.2%	0.0%	0.7%	6,342.30	44.40	21,086
39	Liberty	92.7%	92.0%	0.0%	0.0%	0.0%	0.0%	967.07	0.00	0
40	Madison	94.1%	94.7%	1.2%	1.7%	0.6%	3.5%	3,482.00	121.87	57,877
41	Manatee	92.8%	92.6%	0.0%	0.0%	0.0%	0.0%	34,522.56	0.00	0
42	Marion	92.2%	92.4%	0.0%	0.0%	0.2%	0.2%	38,773.23	77.55	36,829
43	Martin	94.0%	93.5%	1.1%	0.5%	0.0%	1.6%	16,503.78	264.06	125,405
44	Monroe	93.0%	92.9%	0.1%	0.0%	0.0%	0.1%	8,833.26	8.83	4,193
45	Nassau	92.6%	92.3%	0.0%	0.0%	0.0%	0.0%	10,221.23	0.00	0
46	Okaloosa	93.3%	93.3%	0.4%	0.3%	0.0%	0.7%	30,416.47	212.92	101,118
47	Okeechobee	93.1%	93.4%	0.2%	0.4%	0.3%	0.9%	6,703.51	60.33	28,651
48	Orange	92.5%	93.0%	0.0%	0.0%	0.5%	0.5%	144,969.67	724.85	344,238
49	Osceola	91.6%	92.9%	0.0%	0.0%	1.3%	1.3%	32,490.29	422.37	200,588
50	Palm Beach	93.0%	92.9%	0.1%	0.0%	0.0%	0.1%	151,133.79	151.13	71,773
51	Pasco	92.8%	92.9%	0.0%	0.0%	0.1%	0.1%	48,026.12	48.03	22,810
52	Pinellas	93.5%	93.4%	0.6%	0.4%	0.0%	1.0%	111,659.56	1,116.60	530,284
53	Polk	93.3%	94.0%	0.4%	1.0%	0.7%	2.1%	78,481.50	1,648.11	782,704
54	Putnam	91.6%	91.1%	0.0%	0.0%	0.0%	0.0%	12,241.00	0.00	0
55	St. Johns	94.4%	94.4%	1.5%	1.4%	0.0%	2.9%	19,688.36	570.96	271,155
56	St. Lucie	92.7%	92.2%	0.0%	0.0%	0.0%	0.0%	28,883.43	0.00	0
57	Santa Rosa	93.9%	94.4%	1.0%	1.4%	0.5%	2.9%	21,754.00	630.87	299,606
58	Sarasota	93.0%	93.3%	0.1%	0.3%	0.3%	0.7%	34,939.62	244.58	116,153
59	Seminole	95.0%	95.4%	2.1%	2.4%	0.4%	4.9%	60,185.22	2,949.08	1,400,547
60	Sumter	93.3%	93.0%	0.4%	0.0%	0.0%	0.4%	5,795.94	23.18	11,008
61	Suwannee	93.6%	97.2%	0.7%	4.2%	3.6%	8.5%	5,831.27	495.66	235,394
62	Taylor	91.6%	91.3%	0.0%	0.0%	0.0%	0.0%	3,557.42	0.00	0
63	Union	92.7%	92.1%	0.0%	0.0%	0.0%	0.0%	2,287.05	0.00	0
64	Volusia	92.6%	93.0%	0.0%	0.0%	0.4%	0.4%	59,824.05	239.30	113,646
65	Wakulla	92.2%	92.4%	0.0%	0.0%	0.2%	0.2%	4,628.88	9.26	4,398
66	Walton	94.0%	94.7%	1.1%	1.7%	0.7%	3.5%	5,834.65	204.21	96,981
67	Washington	95.3%	95.2%	2.4%	2.2%	0.0%	4.6%	3,262.95	150.10	71,284
68	Washington Special	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	585.76	0.00	0
69	FAMU Lab School	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	599.84	0.00	0
70	FAU Lab School	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	468.00	0.00	0
71	FSU Lab School	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,154.75	0.00	0
72	UF Lab School	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	1,058.15	0.00	0
	TOTAL	92.9%	93.0%	0.0%	0.0%	0.1%	0.1%	2,379,879.00	21,056.63	10,000,000

ATTACHMENT #3
2001-02 FEFP - HOUSE BILL 1807 MARCH 30, 2001
Attendance FTE Calculation

		2001-02 Enrollment FTE	FTE Multiplied by Attendance Factors	2001-02 FTE Adjusted for Attendance
	District	-1-	-2-	-3-
1	Alachua	28,317.28	93.4%	26,448.34
2	Baker	4,468.26	94.0%	4,200.16
3	Bay	25,053.61	94.8%	23,750.82
4	Bradford	3,991.63	93.4%	3,728.19
5	Brevard	69,622.18	94.5%	65,792.96
6	Broward	256,051.26	92.5%	236,847.40
7	Calhoun	2,166.72	94.5%	2,047.55
8	Charlotte	16,806.30	94.6%	15,898.75
9	Citrus	15,137.71	94.8%	14,350.57
10	Clay	28,314.17	94.2%	26,671.95
11	Collier	35,382.75	94.3%	33,365.93
12	Columbia	9,558.51	93.7%	8,956.33
13	Dade	370,146.24	93.2%	344,976.30
14	De Soto	4,620.62	93.6%	4,324.90
15	Dixie	2,181.46	92.0%	2,006.96
16	Duval	123,799.77	93.6%	115,876.59
17	Escambia	43,422.90	93.9%	40,774.10
18	Flagler	6,817.81	93.8%	6,395.11
19	Franklin	1,422.84	92.5%	1,316.14
20	Gadsden	6,725.66	93.2%	6,268.31
21	Gilchrist	2,601.56	94.2%	2,450.68
22	Glades	1,068.42	92.4%	987.22
23	Gulf	2,211.74	95.2%	2,105.58
24	Hamilton	2,130.01	93.4%	1,989.43
25	Hardee	4,673.14	94.4%	4,411.44
26	Hendry	7,502.54	93.0%	6,977.35
27	Hernando	17,092.37	94.3%	16,118.10
28	Highlands	10,880.39	94.9%	10,325.48
29	Hillsborough	164,264.26	93.7%	153,915.62
30	Holmes	3,343.29	94.2%	3,149.39
31	Indian River	14,635.71	94.6%	13,845.37
32	Jackson	7,001.96	94.6%	6,623.86
33	Jefferson	1,717.97	93.6%	1,608.01
34	Lafayette	1,027.37	94.4%	969.84
35	Lake	29,489.61	94.2%	27,779.21
36	Lee	58,755.70	93.6%	54,995.33
37	Leon	31,184.04	94.6%	29,500.10
38	Levy	5,989.32	94.3%	5,647.93
39	Liberty	1,383.42	94.1%	1,301.80
40	Madison	3,332.55	93.9%	3,129.27
41	Manatee	37,291.69	93.5%	34,867.74
42	Marion	37,931.00	94.2%	35,731.00
43	Martin	16,160.15	93.6%	15,125.90
44	Monroe	9,065.34	94.3%	8,548.61
45	Nassau	10,078.45	94.7%	9,544.28
46	Okaloosa	30,203.10	95.2%	28,753.35
47	Okeechobee	6,574.90	93.9%	6,173.84
48	Orange	150,837.58	94.2%	142,089.00
49	Osceola	35,857.52	93.8%	33,634.35
50	Palm Beach	154,337.17	93.9%	144,922.61
51	Pasco	50,020.13	93.3%	46,668.77
52	Pinellas	111,758.48	93.7%	104,717.70
53	Polk	79,420.67	95.3%	75,687.90
54	Putnam	11,873.83	92.4%	10,971.42
55	St. Johns	20,475.39	94.9%	19,431.16
56	St. Lucie	29,188.23	92.9%	27,115.87
57	Santa Rosa	22,259.15	94.8%	21,101.68
58	Sarasota	35,761.98	93.1%	33,294.40
59	Seminole	61,664.18	95.7%	59,012.63
60	Sumter	5,974.43	94.0%	5,615.97
61	Suwannee	5,571.83	93.4%	5,204.09
62	Taylor	3,321.79	92.3%	3,066.02
63	Union	2,204.89	93.8%	2,068.19
64	Volusia	61,107.61	93.7%	57,257.83
65	Wakulla	4,514.95	93.3%	4,212.46
66	Walton	5,725.32	94.3%	5,398.97
67	Washington	3,301.40	95.7%	3,159.44
68	Washington Special	616.53	97.7%	602.35
69	FAMU Lab School	550.00	95.9%	527.46
70	FAU Lab School	469.00	96.6%	453.06
71	FSU Lab School	1,468.65	97.5%	1,431.93
72	UF Lab School	1,150.00	94.8%	1,090.20
	Total	2,431,028.39	93.7%	2,279,308.55

ATTACHMENT #4					
2001-02 FEFP - Budget Proposal					
Comparison of Budget with Enrollment FTE versus Attendance FTE					
		Total Funds Using	Total Funds Using		
		Enrollment FTE	Attendance FTE		Percentage
	District	2001-02	2001-02	Difference	Difference
		-1-	-2-	-3-	-4-
1	Alachua	140,918,651	140,583,130	(335,521)	-0.24%
2	Baker	21,038,980	21,085,952	46,972	0.22%
3	Bay	121,044,845	122,081,116	1,036,271	0.86%
4	Bradford	19,618,525	19,562,098	(56,427)	-0.29%
5	Brevard	345,013,143	347,039,855	2,026,712	0.59%
6	Broward	1,299,505,521	1,284,287,483	(15,218,038)	-1.17%
7	Calhoun	10,525,120	10,531,201	6,081	0.06%
8	Charlotte	81,804,885	82,526,983	722,098	0.88%
9	Citrus	75,658,260	76,351,199	692,939	0.92%
10	Clay	137,769,527	138,209,961	440,434	0.32%
11	Collier	192,491,161	193,287,440	796,279	0.41%
12	Columbia	47,567,038	47,573,240	6,202	0.01%
13	Dade	1,945,861,494	1,935,804,238	(10,057,256)	-0.52%
14	De Soto	22,625,405	22,607,315	(18,090)	-0.08%
15	Dixie	11,185,526	11,043,451	(142,075)	-1.27%
16	Duval	604,493,953	603,581,042	(912,911)	-0.15%
17	Escambia	211,044,092	211,234,017	189,925	0.09%
18	Flagler	34,037,449	34,030,009	(7,440)	-0.02%
19	Franklin	7,452,746	7,452,772	26	0.00%
20	Gadsden	34,096,591	33,897,672	(198,919)	-0.58%
21	Gilchrist	13,271,586	13,255,982	(15,604)	-0.12%
22	Glades	5,579,641	5,579,632	(9)	0.00%
23	Gulf	11,116,212	11,122,189	5,977	0.05%
24	Hamilton	10,621,310	10,621,256	(54)	0.00%
25	Hardee	22,654,986	22,780,040	125,054	0.55%
26	Hendry	36,751,412	36,517,077	(234,335)	-0.64%
27	Hernando	82,353,260	82,795,529	442,269	0.54%
28	Highlands	54,259,264	54,735,093	475,829	0.88%
29	Hillsborough	841,023,540	840,347,092	(676,448)	-0.08%
30	Holmes	16,802,764	16,773,361	(29,403)	-0.17%
31	Indian River	73,972,039	74,632,649	660,610	0.89%
32	Jackson	34,947,162	35,107,637	160,475	0.46%
33	Jefferson	9,083,064	9,078,607	(4,457)	-0.05%
34	Lafayette	5,079,831	5,072,390	(7,441)	-0.15%
35	Lake	142,454,844	142,912,043	457,199	0.32%
36	Lee	305,993,332	305,467,254	(526,078)	-0.17%
37	Leon	159,592,613	160,687,480	1,094,867	0.69%
38	Levy	30,484,970	30,563,341	78,371	0.26%
39	Liberty	6,146,247	6,131,540	(14,707)	-0.24%
40	Madison	16,624,055	16,632,557	8,502	0.05%
41	Manatee	187,414,844	186,919,393	(495,451)	-0.26%
42	Marion	189,956,181	190,568,404	612,223	0.32%
43	Martin	84,473,715	84,349,321	(124,394)	-0.15%
44	Monroe	51,926,976	52,148,368	221,392	0.43%
45	Nassau	48,499,760	48,848,434	348,674	0.72%
46	Okaloosa	145,476,064	147,202,288	1,726,224	1.19%
47	Okeechobee	32,237,929	32,325,150	87,221	0.27%
48	Orange	757,962,209	760,454,038	2,491,829	0.33%
49	Osceola	173,199,275	173,139,689	(59,586)	-0.03%
50	Palm Beach	815,660,902	816,400,540	739,638	0.09%
51	Pasco	252,920,461	251,854,450	(1,066,011)	-0.42%
52	Pinellas	576,235,539	575,867,420	(368,119)	-0.06%
53	Polk	386,101,092	390,933,347	4,832,255	1.25%
54	Putnam	58,215,865	57,577,960	(637,905)	-1.10%
55	St. Johns	101,158,804	102,097,418	938,614	0.93%
56	St. Lucie	143,841,047	142,755,543	(1,085,504)	-0.75%
57	Santa Rosa	106,123,875	106,989,042	865,167	0.82%
58	Sarasota	194,298,583	193,224,685	(1,073,898)	-0.55%
59	Seminole	297,685,507	302,422,345	4,736,838	1.59%
60	Sumter	29,167,957	29,190,135	22,178	0.08%
61	Suwannee	26,167,634	26,099,059	(68,575)	-0.26%
62	Taylor	16,393,666	16,393,658	(8)	0.00%
63	Union	10,814,236	10,814,253	17	0.00%
64	Volusia	303,513,320	303,272,759	(240,561)	-0.08%
65	Wakulla	22,802,991	22,731,111	(71,880)	-0.32%
66	Walton	28,719,786	28,821,961	102,175	0.36%
67	Washington	15,790,089	15,980,743	190,654	1.21%
68	Washington Special	4,063,491	4,063,531	40	0.00%
69	FAMU Lab School	2,753,572	2,753,611	39	0.00%
70	FAU Lab School	2,131,423	2,166,580	35,157	1.65%
71	FSU Lab School	7,097,163	7,308,871	211,708	2.98%
72	UF Lab School	5,558,654	5,558,712	58	0.00%
	TOTAL	12,320,927,654	12,314,815,742	(6,111,912)	-0.05%