

FLORIDA LEGISLATURE



OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY

FLORIDA'S EDUCATION FUNDING SYSTEM

April 8, 1996

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John W. Turcotte
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The Florida Legislature

OFFICE OF PROGRAM POLICY ANALYSIS AND GOVERNMENT ACCOUNTABILITY



April 8, 1996

The President of the Senate,
the Speaker of the House of Representatives,
the Legislative Auditing Committee,
the Senate Ways and Means Committee,
the House Appropriations Committee,
the House Education Committee, and
the Senate Education Committee

On January 8, 1996, the Joint Legislative Auditing Committee directed that we address three specific questions relative to the Florida's education funding system. In this second of a series of three information briefs, we address the question: "Does the education funding system provide for equalization of education funding as originally intended?" In addition, we analyzed the reported school expenditures relative to the revenue earned through the Florida Education Finance Program (FEFP).

We conclude from our study that the funding system appears to accomplish its intent in equalizing education funding, but the District Cost Differentials, use of weighted programs, and the Discretionary Local Effort warrant continued scrutiny. We also found that 17% of the 2,807 school sites statewide in 1994-95, spent less than what they earned through the FEFP.

If I may be any further assistance please call me.

Respectfully yours,

John W. Turcotte
Director

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OPPAGA INFORMATION BRIEF
FLORIDA'S EDUCATION FUNDING SYSTEM

Abstract

The funding system appears to accomplish its intent in equalizing education funding, but District Cost Differentials, Discretionary Local Effort, and use of some weighted programs warrant continued scrutiny.

Among the over 2,800 school sites, 17% spent an amount less than the FEFP funding their students generated. School sites in smaller districts that depended more heavily on the state funding for education were less likely to spend all their FEFP funding. These smaller districts had fewer alternative sources for funding indirect costs such as district administration.

Differences in spending by program are apparent. At-Risk programs such as Dropout Prevention, English for Speakers of Other Languages, and Exceptional Education programs spent less of their FEFP revenue than other programs.

Florida's Education Funding System

CHAPTER I Purpose, Background and Methodology

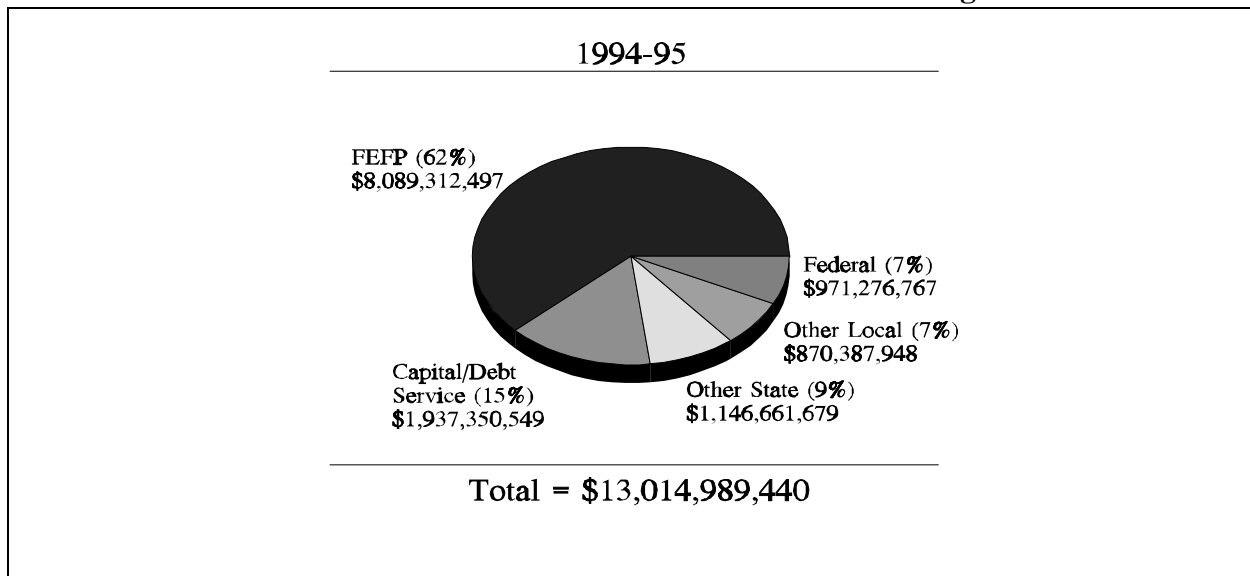
Purpose

The Joint Legislative Auditing Committee directed the Office of Program Policy Analysis and Government Accountability to address whether Florida's current funding system provides equalization in education funding as originally intended. Florida funds education primarily through the Florida Education Finance Program (FEFP). This is the second in a series of three reports. The first report (95-43) released March 11, 1996, determined how Florida's education funding system compared to funding systems in other states. The third report will consider whether Florida's current system will prepare the state to fund education based on program performance as required under Ch. 94-249, Laws of Florida.

Background

In 1994-95, school districts in Florida served 2.3 million full-time equivalent students in Pre-K through adult education and received \$13 billion in funding. Funds from the FEFP account for over 60% of all school funding (see figure 1).

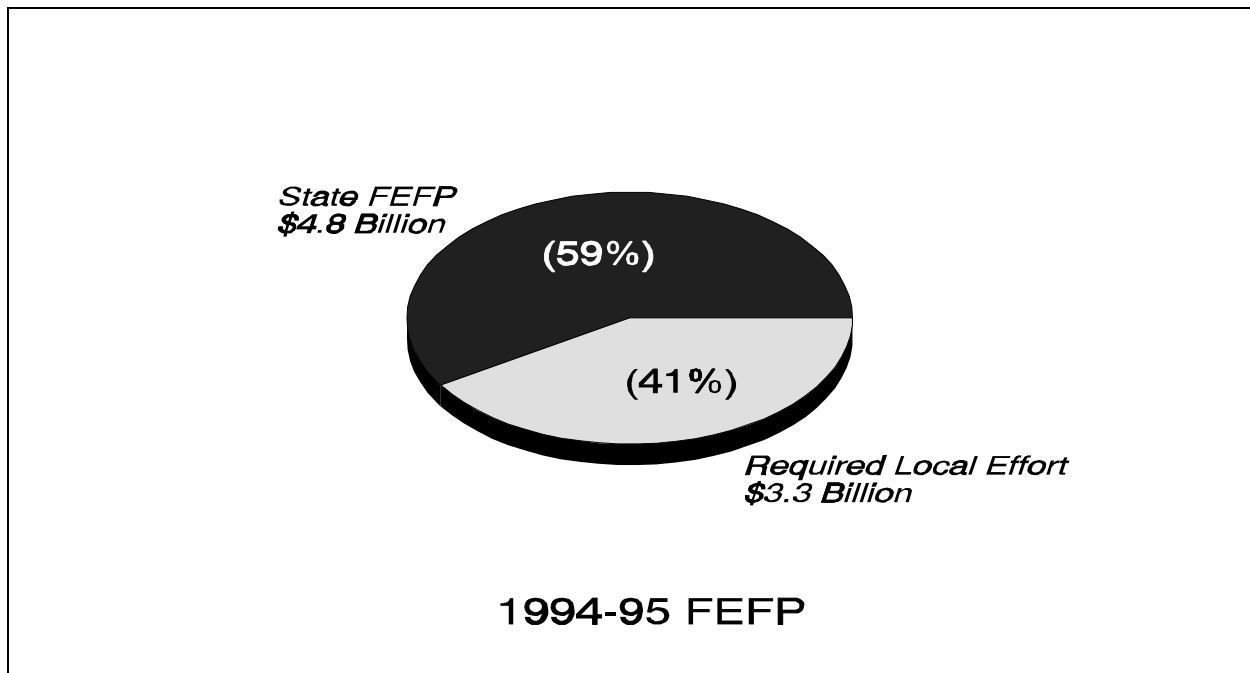
**Figure 1
FEFP Constitutes the Bulk of Education Funding**



Source: Department of Education.

The FEFP was created by the Legislature in 1973 "To guarantee 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." With the FEFP, the Legislature significantly changed the method for funding public schools by basing financial support on the individual student participating in a particular educational program, rather than on the number of teachers or classrooms. In 1994-95, the FEFP amounted to \$8.1 billion, consisting of \$4.8 billion in state FEFP funds and \$3.3 billion in required local effort (see figure 2).

Figure 2
FEFP is Made Up of Both State and Local Funds



Source: OPPAGA analysis of Department of Education data.

Legal Requirements

Article IX, Section 1 of the Florida Constitution provides: "Adequate provision shall be made by law for a uniform system of free public schools . . ." A state's responsibility to provide school funding has been litigated in Florida as well as other states. Cases challenging the state's funding system soon after the FEFP was implemented centered on whether the funding system violated the state equal protection clause

or the uniformity requirement of Article IX. In particular, litigation concerning the funding system challenged the optional local millage, called Discretionary Local Effort, that can be levied against taxable property values. School districts with low property values generate less Discretionary Local Effort revenue than those with high property values. The Florida Supreme Court found no violation of the uniform system requirement.¹ The court has upheld the Discretionary Local Effort (referred to as leeway millage) and found "the Florida education funding formula, in allowing leeway millage, does not violate the equal protection clause, and substantial equality of education is not prevented by the use of leeway millage."² The court did not require equal funding but allowed some differences among districts in per student funding.

Major Components of FEFP

The FEFP funding formula was incorporated into the law in 1973. Although various formula supplements and adjustments have been added, changed, or deleted over the years, the core calculation in the formula (full-time equivalent student membership times program cost factors times base student allocation) remains essentially the same as it was in 1973. See Appendix A for a breakdown of funding per student for each district by various funding components.

Full-Time Equivalent (FTE). Since 1973, Florida's education funding system has used the concept of "full-time equivalents" or FTEs to describe full-time students. Five hours of instruction a day, or 25 hours a week, is considered one FTE. The number of FTEs to be served is projected by the Florida Consensus Estimating Conference (staff from the Department of Education, the Governor's Office, and the Legislature) and used as a basis for the enrollment funded by the Legislature in the Appropriations Act. This count of full-time equivalent students is developed for each of the 53 educational programs specified in the FEFP for 1994-95.

¹ Gindl v. Department of Education, 396 So. 2d 1105 (Fla. 1979).

² Ibid.

Program Cost Factors. The FEFP funds programs serving different groups of students by the use of program cost factors. Additional resources are provided to programs serving students considered more expensive to educate than other students. Examples of such programs include Exceptional Student Education, Dropout Prevention, and Vocational Education. In 1973, there were 26 different programs in Florida; now there are 54. The Legislature sets specific cost factors for each program using cost data from the Department of Education. (See Appendix B.) The cost factors are based primarily on a three-year average cost per FTE for each of the programs. The cost factors are produced by the Department of Education using expenditures reported by the 67 school districts. The cost of an FTE for the Basic, Grades 4-8 program is used as the base cost factor with a value of 1.00. Cost factors for most of the other programs are set at levels above 1.00. In 1994-95, cost factors ranged from 0.718 for the Adult Basic Program to 16.168 for the part-time program for the visually impaired.

As one of the first steps in the FEFP planning process, districts estimate how many students, or FTEs, will be enrolled in each program. The program cost factors, often referred to as program weights, are applied to FTE to determine weighted FTE (WFTE). The formula thereafter uses the WFTE total for revenue calculations.

$$\boxed{\text{FTE}} \times \boxed{\text{Program Cost Factors}} = \boxed{\text{Weighted FTE}}$$

Base Student Allocation (BSA). The BSA is set annually by the Legislature in the General Appropriations Act. In 1994-95, each WFTE received a BSA of \$2,558.17, up from \$2,501.05 the previous year.

District Cost Differentials (DCDs). DCDs are used to adjust district funding for the relative cost of living in each county. DCDs have been in the formula since 1973. Currently, the Department of Education computes DCDs by averaging the most recent three years of the Florida Price Level Index,

which is a market basket survey of prices in all 67 counties.³ DCDs are applied to the product of each county's WFTE and BSA to determine base FEFP funding. In 1994-95, the DCD ranged from a low of 1.0 in Suwannee County to a high of 1.2293 in Monroe County. The DCD resulted in an adjustment of a low of \$0 per WFTE to a high of \$587 per WFTE in 1994-95.

$$\boxed{\text{WFTE}} \times \boxed{\text{BSA}} \times \boxed{\text{DCD}} = \boxed{\text{Base FEFP}}$$

Additional FEFP Components. In addition to the Base Student Allocation, the FEFP provides districts with a number of supplements and adjustments, such as Declining Enrollment, Sparsity, Safe Schools, and Hold Harmless.

Declining Enrollment Supplement. This component is provided to districts that experience a decline in enrollment from the previous year. School districts may have fixed costs that continue even though they are serving fewer students. In 1994-95, this supplement was allocated to four districts and totaled \$74,000. The amount provided per WFTE ranged from \$1.49 to \$8.33.

Sparsity Supplement. Sparsity is designed to compensate small, geographically dispersed districts for the extra costs they face in providing the same educational services as a larger, more concentrated district. For example, small districts typically do not have enough exceptional students to generate funds for additional teachers but are required by federal and state laws to serve such students. The Sparsity Supplement of \$20 million is small compared to the entire FEFP distribution. However, sparsity often makes a significant difference in per student funding to the districts that receive it. For example, Lafayette county received the highest supplement at \$220 per WFTE in 1994-95 as a result of the Sparsity Supplement. A total of 36 districts received the supplement in 1994-95, which ranged from \$0.56 to \$219.68 per WFTE.

³ The survey is conducted by Elrick and Lavidge, a consulting firm from Atlanta, Georgia.

Safe Schools Allocation. These funds are provided to districts to provide after school programs for at-risk students, security programs, and alternative school programs. In 1994-95, \$60.4 million in safe school funds was distributed to all 67 districts based on WFTEs. Each district received \$21 per WFTE. Beginning in 1995-96, the allocation of these funds was adjusted using a Florida Department of Law Enforcement crime index.

Hold Harmless Adjustment. An adjustment is made to district funding to ensure that they do not receive less funding per WFTE than the previous year. In 1994-95, this adjustment was required for 57 districts and ranged from \$0.03 to \$184.46 per WFTE. The Legislature implemented this adjustment in 1994-95 by guaranteeing that each district received at least a 2.55 percent increase in per WFTE funding regardless of enrollment growth or decline. A total of \$70.1 million was allocated for this adjustment in 1994-95.



Required Local Effort (RLE). Each district is required to raise revenue through the ad valorem tax to participate in the FEFP. A total amount of RLE statewide is set by the Legislature. The Commissioner of Education is responsible for setting district millage rates to provide this amount of funding. The Commissioner receives a certified property tax roll from the Department of Revenue for all 67 counties. The average RLE millage rate for 1994-95 was 6.725. The Commissioner adjusts the RLE for each district based on their level of assessment. The RLE ranged from 5.024 to 7.054 mills in fiscal year 1994-95. Each district's Required Local Effort is subtracted from their total FEFP entitlement to determine their net state FEFP allocation. In 1994-95, the Legislature directed through the General Appropriations Act that no district raise more than 90 percent of its total FEFP entitlement in required local effort.

$$\boxed{\text{Total FEFP Funding}} - \boxed{\text{RLE}} = \boxed{\text{Net State FEFP}}$$

Education Revenues in Addition to the FEFP

Other State Revenues. The state also provides appropriations separate from the FEFP, such as district discretionary lottery funds, categorical programs, and special allocations.

Discretionary Lottery Funds. In 1994-95, \$486 million in district discretionary lottery funds were distributed to the districts in proportion to their base FEFP funding levels (WFTE x BSA x DCD). The purpose of these funds is to enhance district education programs. Funding per WFTE for discretionary lottery funds ranged from \$157 to \$192.

Categorical Program Funds and Special Allocations. Categorical programs and special allocations are separate appropriations for specific programs. Some examples include: Instructional Materials (\$85.4 million), Student Transportation (\$248 million), Pre-K Early Intervention (\$94 million), and Public School Technology (\$55 million). In 1994-95 there were 23 categorical funds and special allocations (See Appendix C for more information.)

Discretionary Local Effort (DLE). Districts may levy a discretionary property tax, called Discretionary Local Effort, which is over and above funding received through the FEFP. Discretionary Local Effort is divided into two parts: (1) districts can levy a school tax of up to 0.51 mills to be used for operations; and (2) districts that levy the full 0.51 mills can also levy a supplemental 0.25 mills. The amount raised by the supplemental discretionary tax is limited to \$50 per FTE, and 58 districts levied the supplemental discretionary tax. Districts that levy the supplemental millage rate of 0.25 and do not raise \$50 per FTE receive the difference from the state. However, the state does not equalize the 0.51 mill discretionary property tax. The 0.51 mills of discretionary local effort raised from \$17 to \$281 per WFTE among the 64 districts that levied such millage.

$$\boxed{\text{Total FEFP}} + \boxed{\text{DLE}} + \boxed{\text{Lottery}} + \boxed{\text{Categoricals Special Allocation}} = \boxed{\text{Total Funding}}$$

Spending Requirements

The FEFP determines the distribution of education funds by district based on the students to be served in their schools. The districts allocate resources to the individual schools. In order to ensure that districts spend FEFP funds as intended by the formula, s. 237.34(3), F.S., requires that districts spend a minimum of the revenue generated by the major programs on the aggregate school costs for such programs. Kindergarten through grade 3 programs must spend 90% of the revenue, while grades 4-8, grades 9-12, Exceptional Student Education Programs, Vocational-Technical Education Programs, Adult General Education, and Programs for At-Risk Students must spend 80% of the revenue earned. The Department of Education generates a report that shows compliance with this requirement by district and by program.

In order to track education costs by individual school, district, and program, the Legislature required a uniform cost accounting system when they created the FEFP. Section 237.34(1), F.S., requires districts to report expenditures by school and by district for each of the programs provided for in the FEFP. Using DOE computer programs, each district reports direct program costs by school. Districts also allocate the school and district indirect costs. This information is then provided to DOE. Two major funds are tracked in this accounting system: the General fund, which contains all operating funds and is the fund tracked for statutory compliance, and the Special Revenue Fund, which contains the funds that have restricted uses, such as federal monies.

Methodology

Based on Florida Statutes, a review of the literature on school finance, and interviews, **we defined equalization as the extent to which the funding system provides students access to programs and services to meet their educational needs and adjusts for both the district's ability to pay and the needs of the student population.**

To assess the funding system, we examined the relationship between district property wealth and district revenues per student over the last five years. We also examined expenditures per student over this time period. We then determined the effect of the system's components on district funding and on differences between districts. We calculated the funding for all 67 districts by the components of the funding system to determine which accounted for differences in per student funding among districts.

We looked at the variation in use of the different programs funded by the FEFP. In particular, we examined the variation in district enrollment in Dropout Prevention Programs, English for Speakers of Other Languages, Vocational Education Programs, and Exceptional Student Education programs.

We assessed compliance with district program spending requirements. We also compared school level expenditures with the revenue generated by schools through the FEFP.

Chapter II

Equalization of Education Funding

Summary Statement: The funding system appears to accomplish its intent in equalizing education funding, but District Cost Differentials, the use of some weighted programs, and the Discretionary Local Effort warrants continued scrutiny.

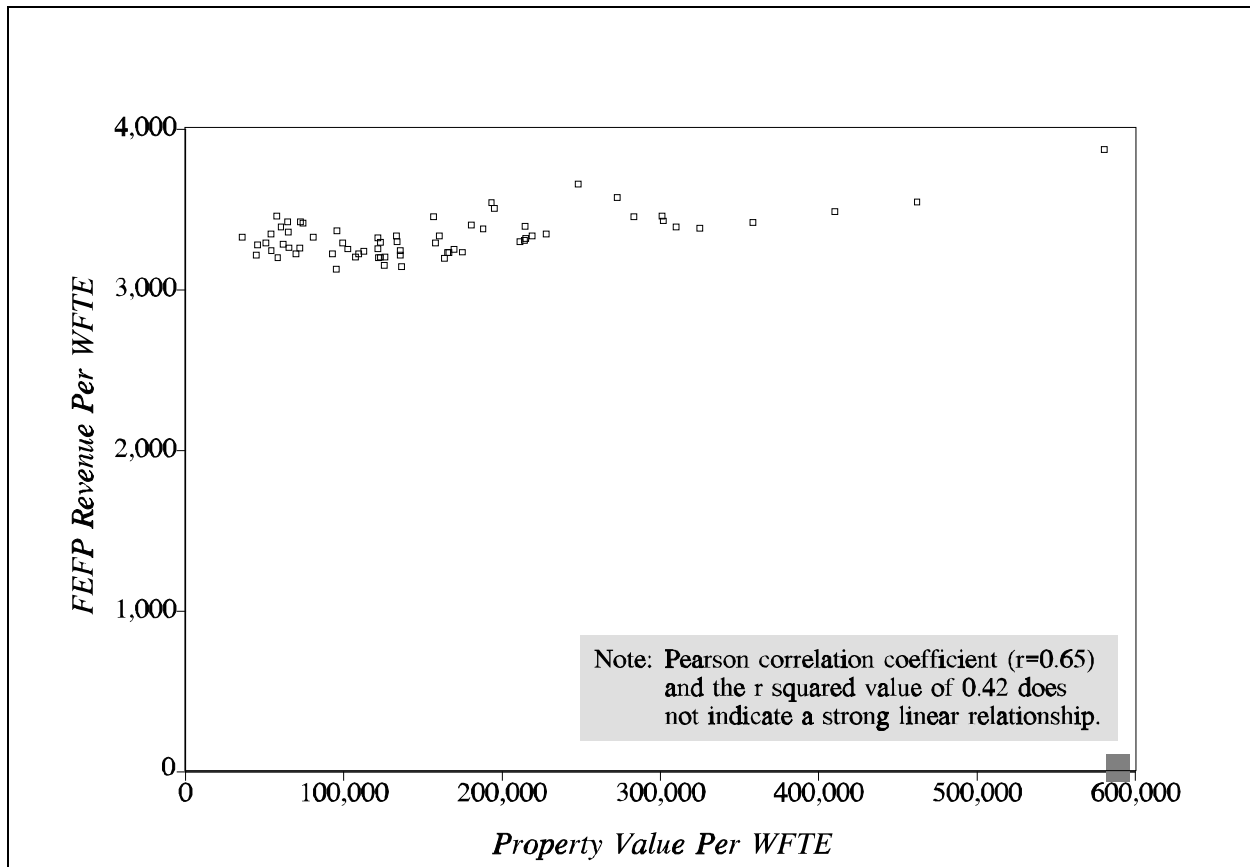
District Revenues Are Not Strongly Related to District Property Wealth

The intent of the FEFP 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 that are substantially equal to those available to any similar student notwithstanding geographic differences and varying local economic factors. In other words, all students living in this state should be entitled to the same educational opportunity regardless of where they live. Districts with high property values, if permitted, have the potential to generate substantially more local funding per student than those with low property values. Large differences in per student funding could mean that students receive a different quality of services simply due to their geographic location. In past lawsuits against school funding systems, state courts paid close attention to this issue.

To determine if the funding system is independent of district wealth, or "wealth neutral," we compared district revenues per student with district property wealth per student over a five-year period (1990-91 to 1994-95).⁴ While the relationship between property wealth and funding was positive, it did not always mean that districts with high property values had higher revenues per student than districts with low property values. Figure 3 plots each of the 67 districts by their revenue per WFTE and their property value per WFTE.

⁴ Includes all FEFP revenues, district discretionary lottery funds, major categoricals and special allocations, and discretionary local effort (0.51 mills and supplemental 0.25 mills).

Figure 3
District Revenues and Property Wealth are Not Strongly Related



Source: OPPAGA analysis of Department of Education data.

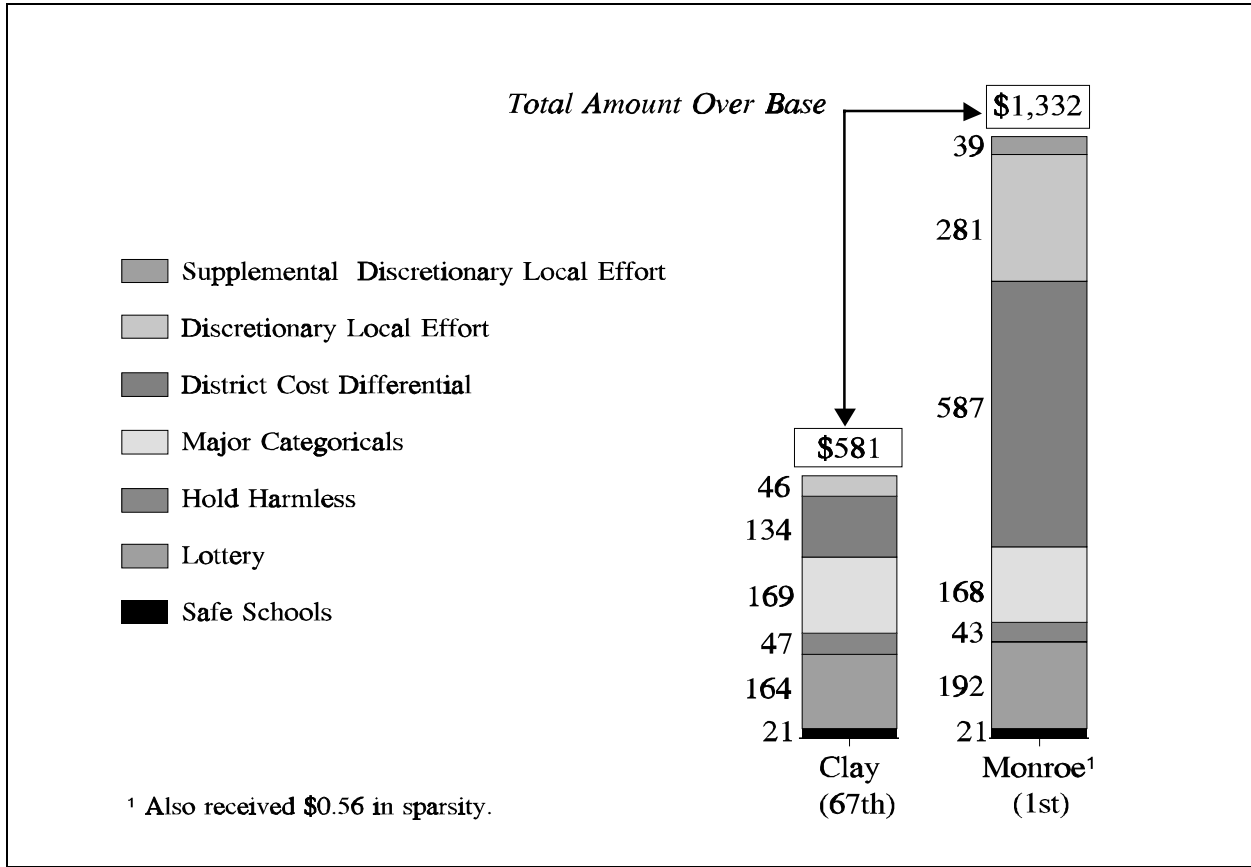
After we determined that the funding system is relatively wealth neutral, we analyzed the components that accounted for differences in funding. We then assessed whether these components causing differences were consistent with equalization. The difference between the district receiving the most revenue per student and the district receiving the least revenue per student has increased over the five-year period, from \$668 in 1990-91 to \$744 in 1994-95. However, the fact that funding per student is different among districts does not necessarily mean the funding system is inequitable. The funding system recognizes certain differences between districts and makes adjustments in funding for issues that affect the cost of education, such as differing costs of living, student needs, and sparsity of population.

**District Cost Differentials
Are the Largest Source of
Differences in District
Funding**

District Cost Differentials (DCDs) are used in the FEFP to adjust funding to reflect the differing costs of living faced by school district employees in the various districts. Florida uses an index to assess the relative cost of living for each of the 67 districts. Cost of living is key to the cost of education because the majority of educational costs are personnel costs. Districts with a high cost of living pay more in salaries for their employees because housing prices and other consumer goods are more expensive in those districts. Thus, the intent of the DCD is to promote equity in the funding system.

Monroe County, with the highest district cost differential, received \$587 per student from the DCD in 1994-95 while Suwannee County, which has the lowest DCD, received none. Additionally, in 1994-95, the district cost differential accounted for approximately \$450 of the difference between the district receiving the most revenue per student (Monroe) and the district receiving the least revenue per student (Clay). Figure 4 shows the revenue Clay and Monroe Counties received per weighted FTE in addition to the base student allocation of \$2,558. The DCD was the component making the largest difference in funding between the highest and lowest district.

Figure 4
District Cost Differential and Discretionary Local Effort Cause Differences in Funding



Source: Department of Education.

Although it is intended to promote equity in the funding of education, there may be problems with the methodology of the DCD. The DCD is based on the Florida Price Level Index (FPLI), which is a market basket survey of the prices in each county. A recent study of the FPLI by the University of Florida determined that the index has become more varied since 1987, when the measurement of housing prices was revised.

The study also identified several problems in the index's measurement. First, the index is modeled after the U.S. Bureau of Labor Statistics Consumer Price Index (CPI). By using the CPI's methodology, which measures price changes over time, the FPLI index shows several differences between counties that may be questioned. Specifically, some of the goods used to make up the index may not be comparable

between counties. For example, the cost of men's dress shoes in Hendry County is \$27, compared to \$95 in neighboring Palm Beach. It is unlikely, however, that these shoes are of the same quality. If the index simply measured price changes over time in one county, the quality difference would not be a factor. But, comparing unequal items leads to false conclusions about the cost of living in different counties.

Use of Weighted Programs Greatly Affects Funding

The FEFP weights the number of full-time equivalent students in various types of programs using a different cost factor (see Appendix B, for a list of FEFP programs and weights). For example, a visually impaired student has a cost factor of 4.558. A full-time visually impaired student would receive 4.558 times the basic funding. Program classification has a substantial effect on revenue generation in the FEFP. This is particularly true for programs with the higher cost factors, such as At-Risk Student Programs, Exceptional Student Programs, and Vocational Programs. Districts that have more students in these higher weighted programs will earn more revenue than districts with fewer students in higher weighted programs. Use of weighted programs may jeopardize equalization if similar students do not have similar access to programs. Florida's 67 school districts vary in their use of the weighted programs. See Appendix B for more information on the use of programs statewide.

Different Use of Weighted Programs: An Example. To illustrate the impact of differing use of weighted programs, we compared Hillsborough and Orange counties for the 1994-95 school year. Both are located in Central Florida and each has a major metropolitan area. Although Hillsborough's student population is about 17% larger than Orange's, the student demographics of the two school districts are similar. In terms of the FEFP formula, the District Cost Differentials (DCDs) for the two districts are almost identical.

Yet the two school districts are different in one important respect--Hillsborough's use of the weighted programs was substantially higher than Orange's. Specifically, Hillsborough had more students in the programs referred to as "Group 2" which includes Dropout Prevention Programs, English for Speakers of Other Languages (ESOL) Program, Vocational Education Grades 7-12 Programs, and the Exceptional Student

Education (ESE) Programs.⁵ Hillsborough had 73% of its unweighted FTE in K-12 Basic programs and 27% in the Group 2 programs. Orange had 86% of its unweighted FTE in K-12 Basic programs and only 14% in Group 2 programs (see Figure 5).

The financial impact of the use of weighted programs can be seen when funding per unweighted FTE is computed. Hillsborough received \$3,572 in base funding per unweighted FTE, or about \$300 more than Orange for the 1994-95 school year.⁶ If these districts had used weighted programs at the state average, Hillsborough would have received \$106 less per unweighted FTE, and Orange would have received \$195 more per unweighted FTE in base FEFP funding.

⁵ There are six basic programs that are collectively labeled Group 1 Programs-- K-3 Basic, 4-8 Basic, 9-12 Basic, K-3 Mainstream, 4-8 Mainstream, and 9-12 Mainstream. The special programs are collectively labeled Group 2 Programs-- Dropout Prevention Program (DOP), English for Speakers of other Languages (ESOL), Exceptional Student Education (ESE), and Vocational Education 7-12.

⁶ Base FEFP funding constitutes the majority of FEFP funding and is calculated by FTE X Program Cost Factors X Base Student Allocation X District Cost Differential.

Figure 5

Programs	Hillsborough		Orange		Statewide	
	Unweighted FTE 1994-95	Percentage of Total K-12	Unweighted FTE 1994-95	Percentage of Total K-12	Unweighted FTE 1994-95	Percentage of Total K-12
Group 1 Programs						
K-12 Basic and Mainstream	101,633	73.28%	101,575	85.63%	1,662,928	79.05%
Group 2 Programs						
Dropout	6,557	4.73%	2,541	2.14%	92,035	4.38%
ESOL	10,412	7.51%	3,378	2.85%	82,153	3.91%
ESE	13,818	9.96%	7,669	6.47%	168,131	7.99%
Voc Ed 7-12	6,267	4.52%	3,454	2.91%	98,322	4.67%
Sub Total: Group 2 Programs	37,054	26.7%	17,043	14.37%	440,641	20.95%
Total K-12 (Groups 1 and 2)	138,687	100.00%	118,618	100.00%	2,103,569	100.00%

Source: OPPAGA analysis of Department of Education data.

We characterized the differences in the district’s use of the weighted programs in three ways.

- Utilization rate, or percent of district students served in the Group 2 weighted program.
- Scope of program, or how many grade levels are served.
- Level of service, or the number of hours per week of special instruction provided to each student.

Dropout Prevention Programs (DOP). Hillsborough’s DOP program is over twice the size of Orange’s program. This is primarily due to Hillsborough’s use of the program in the lower grades. Hillsborough has 3,609 FTE in grades 4-6, compared to 186 FTE in Orange. Except for these

differences, the two districts would have a similar utilization rate. This difference in the scope of the DOP programs reflects a difference in the policies of the two districts. Hillsborough's policy results in a much higher utilization rate in the DOP programs and therefore additional funds for the district.

English for Speakers of Other Languages (ESOL) Programs. The number of ESOL students in Hillsborough for the Fall 1994 semester was larger than in Orange (11,598 vs. 7,717 students). But the ESOL students in Hillsborough generated considerably more FTE than Orange (10,412 vs. 3,378). This means that the ESOL students in Hillsborough received more hours of instruction in that program than Orange. The number of hours of special instruction provided per ESOL student is another district policy decision that impacts the weighted FTE and therefore the district funding level.

Vocational Education Programs (Grades 6-12). Overall, Hillsborough's FTE in its Vocational Education program is about 80% more than Orange's. The largest differences (in percentages) between the two districts is at the 7th and 8th grade levels. Hillsborough has almost four times the FTE of Orange at these grade levels, almost all of it generated in the exploratory courses. The priority given to development and use of exploratory course is a district-level policy matter.

Exceptional Student Education (ESE). Hillsborough had more students in its ESE programs than did Orange for Fall, 1994 (27,169 vs. 18,283). As was the case with ESOL, Hillsborough's FTE in all ESE programs for 1994-95 was much greater than Orange's (13,818 vs. 7,669). The difference reflects that Hillsborough's ESE students received a higher level of service as measured by the number of hours of special instruction. The Gifted Program is an example of this difference. The number of gifted students in Hillsborough is about two and one-half times that of Orange; and its Gifted FTE total is over five times that of Orange.

**The State Has Focused on
Limiting Growth in
Weighted Programs**

Policy makers have focused most of their attention on the growth of weighted programs. During the school-years 1991-92 to 1994-95, the basic education programs (Group 1) experienced 4.6% increase in full-time equivalency (FTE),

while the weighted programs (Group 2) increased by 27% (see Figure 6). The State has an interest in the use of Group 2 weighted programs (Dropout Prevention Programs, English for Speakers of Other Languages (ESOL) Program, Vocational Education Grades 7-12 Programs, and the Exceptional Student Education (ESE) Programs) for two reasons. First, Group 2 programs cost more than the basic programs. Second is the need to ensure access to programs as intended by the FEFP. Students' access to these programs should not vary based on their geographic location.

Figure 6
Group 2 Programs Have Grown Faster Than Basic Programs
1991-92 Through 1994-95 School Year

Program	1991-92 FTE	1994-95 FTE	Numeric Increase	Percent Increase
Group 1 Programs	1,590,384	1,662,928	72,544	4.6%
K-12 Basic & Mainstream				
Group 2 Programs	346,278	440,641	94,363	27.3%
Dropout Prevention Programs				
English for Speakers of Other Languages				
Exceptional Student Education				
Vocational Education 7-12				
Total K-12 FTE	1,936,662	2,103,569	166,907	8.6%

Source: OPPAGA analysis of Department of Education data.

The Florida Consensus Estimating Conference is required under s. 216.136(4), F.S., to forecast education enrollments for use in state planning and budgeting. The conference has recently adjusted downward the estimated growth in Group 2 FTE using historical and projected enrollment.

In response to the growth in Group 2 programs, the Legislature established enrollment ceilings for Group 2 programs in 1994-95. In 1995-96, the Legislature put specific enrollment caps on four ESE programs. The enrollment caps focus primarily on the growth of weighted programs. Such mechanisms do not address whether the variation in district use of these programs is based on student need. Capping also

does not concern itself with the question of underuse or the student's access to educational programs.

Few Mechanisms Exist to Assess Use of Programs

While there is variation among districts' use of weighted programs, there are few mechanisms to assess students' access to these programs. The State Board of Education Rules provide specific eligibility requirements for the Group 2 Programs. DOE's Division of Public Schools reviews all districts on a four-year cycle. These on-site reviews examine all major functions in a randomly selected group of schools in each district including utilization of Group 2 programs. DOE also provides oversight and technical assistance to district programs. In addition, FTE Auditors conduct field audits of FTE calculation procedures in each district.⁷ The FTE Audit staff maintain a three-year audit cycle by conducting 20-23 district audits each year.

The FTE audits and Department of Education reviews ensure compliance in situations where the statute and rules are both clear and specific. Some eligibility criteria for the Group 2 programs may be more subjective. Further, these mechanisms have not assessed great variation, statewide, by program (see Appendix B).

Discretionary Local Effort Creates Funding Differences and is Not Equalized

Although not a part of the FEFP, Regular Discretionary Local Effort (0.51 mills) accounted for approximately \$235 of the difference between the district receiving the most revenue per student and the district receiving the least revenue per student in 1994-95. This is due to varying property values across the state. For example, Monroe County raised \$281 per student by levying 0.51 mills, whereas Clay County raised only \$46 per student by levying 0.51 mills (see Figure 4). A total of 64 districts levied Discretionary Local Effort (DLE) of 0.51 mills in 1994-95, ranging from \$17 per WFTE to \$281.

⁷ This function was transferred from the Department of Education to the Office of the Auditor General in 1995 by the Legislature.

However, the use of DLE has been upheld by the Florida Supreme Court.⁸ The challenge to the funding system was that differences in funding caused by DLE were unconstitutional. The court determined that DLE did not prevent substantial equality of education. Further, other states allow school districts considerably more discretion in raising local revenues than Florida (see OPPAGA Report 95-43 p.4). DLE should be monitored because it is not equalized by the FEFP and creates differences in student funding based on geographical differences.

⁸ Gindl v. Department of Education, 396 So. 2d 1105 (Fla. 1979).

Conclusions and Observations

- The funding system appears to accomplish its intent in equalizing education funding. Even with the additional Discretionary Local Effort funding, the funding system is fairly wealth neutral. There is not a strong association between the district property values and revenues provided per student for education. The components that account for the difference between the district with the highest revenues per student and the district with the lowest should, however, be monitored.
- The component that accounted for the largest portion of the difference between the district with the highest revenues per student and the district with the lowest was the District Cost Differential (DCD). This adjustment for cost of living is consistent with the intent of the FEFP, but the methodology of the adjustment needs revision. The effect of this adjustment is magnified by its place in the formula. The DCD is applied after the program cost factors, which results in a larger adjustment in funding than if it were applied before program cost factors.
- The use of weighted programs such as Dropout Prevention and Exceptional Student Education greatly affects district funding. Additional funding for students in special programs is consistent with the intent of the FEFP. But variation in the use of these programs among districts created real differences in funding per student. State oversight on this issue focuses primarily on the growth of weighted programs. Such mechanisms do not address whether the variation in district use of these programs is based on student need.
- Revenue from district Discretionary Local Effort accounts for much of the difference between the highest and lowest district revenues per student. Discretionary Local Effort is additional local revenues for education that are not equalized by the FEFP. The ability of the districts to raise these funds depends heavily on property values. These revenues must be carefully monitored because they could disequalize education funding.

Chapter III

School Expenditures Compared to Revenues

Summary Statement: Among the over 2,800 school sites in Florida, we found that 17% had spent an amount less than the funding their student population generated through the FEFP. Schools in smaller districts that depended more heavily on the state funding for education were more likely to spend less than their FEFP revenue. Statewide, Programs for At-Risk Students and Exceptional Education programs spent less of their FEFP revenue than other educational programs.

Districts have other revenues available in addition to the FEFP to finance education. Some of these revenues are local while others are state funds. All districts receive the Base Student Allocation, District Cost Differential, Declining Enrollment Supplement, Safeschools Supplement, Hold Harmless Adjustment, Discretionary Tax Equalization Adjustment. These funds are referred to as "FEFP Adjusted Revenue." The total FEFP Adjusted Revenue for 1994-95 was \$8.078 billion. What is not included in the FEFP Adjusted Revenue are the Discretionary Lottery Funds, State Categorical Funds, Special Allotments, Discretionary Local Effort, and Supplemental Discretionary Local Effort. Other funding sources available to school districts include: revenue from interest on account balances and investments, local gifts, grants, and bequests, and fees. These other funds allow districts to spend more than what is provided through the FEFP. Expenditures from sources other than the FEFP Adjusted Revenue amounted to \$1.908 billion in 1994-95.

If the formula equalizes the distribution of education funding, then districts should spend FEFP revenue on the schools that generated revenue through the funding formula. While some funding of district indirect costs such as administration are necessary, equalization of educational funding could be jeopardized should districts not allocate FEFP revenues to schools and programs as intended by the formula. Our analysis compared the revenue earned by the 2,807 school

sites statewide with the total school costs to determine how many school sites spent less than their FEFP revenue.

The Legislature adopted Section 237, F.S., Financial Accounts and Expenditures for Public Schools to require a program cost accounting system and minimum program expenditure requirements. Districts are required by law to spend at least 80% of their FEFP revenue on the program that generated the funding. All districts met this requirement in 1994-95.

School Level Spending

All Districts met the spending requirements of s. 237, F.S., in 1994-95. These requirements relate to district level expenditures by program. Our analysis applied this same logic to individual schools to determine whether schools spent an amount equal to that provided by the FEFP. The vast majority of the 2,807 school sites statewide spent at least 100% of their FEFP revenue, but 17% did not. As seen in Figure 7, the largest group of school sites spending less than 100% of their FEFP revenue spent between 90% and 100%. The revenues generated by these schools amounted to 16.3% of all FEFP Adjusted Revenue.

We found that 64 districts had at least one school that spent less than 100% of the FEFP revenue it generated. Smaller, rural districts with lower property wealth were more likely to have schools spending less than 100% of their FEFP revenue. We identified 26 districts where 25% or more of their schools did not spend all their revenue. Most of these districts relied more heavily on the state funds as a portion of the total FEFP funding due to their lower property values. Required local funds make up 40% of the FEFP funds statewide, but in these districts, required local funds made up only 27% of their total FEFP funding. They may also have fewer resources in addition to the FEFP funds to finance district administration and other costs. These districts spent an average of \$3,466 per WFTE in 1994-95, less than the state average of \$3,524. This would be due to both lower education costs and fewer non-FEFP resources.

Figure 7
Most Schools Sites Spend What They Earn Through the FEFP

Spending Percentage of Revenue	Number of Schools	Percentage of Schools
Less than 80%	107	3.8%
More than 80%, Less than 90%	58	2.1%
More than 90%, Less than 100%	321	11.4%
Total Spending Less than 100%	486	17.3%
More than 100%	2,321	82.7%

Source: OPPAGA analysis of Department of Education data.

Among the schools that spent less than 100% of their FEFP revenue, "Other" instructional sites such as adult education centers, educational services at juvenile detention centers, exceptional education centers, and dropout prevention centers were less likely to spend all the FEFP revenue generated (see Figure 8). As with any FEFP program, these specialized programs generate funding based on their FTE. The instruction at these sites was often provided within another facility where fixed costs could have been funded by other revenues.

Figure 8
Other School Sites More Likely to Spend Less Than 100% of Revenue in 1994-95

School Sites	Number of School Sites Statewide	Number of School Sites Under 100%	Percent of School Sites Under 100%
Elementary	1,451	167	11.5%
Middle	400	60	15.0%
Combination	35	5	14.3%
High	325	46	14.2%
Other	596	208	34.9%
Total	2,807	486	17.3%

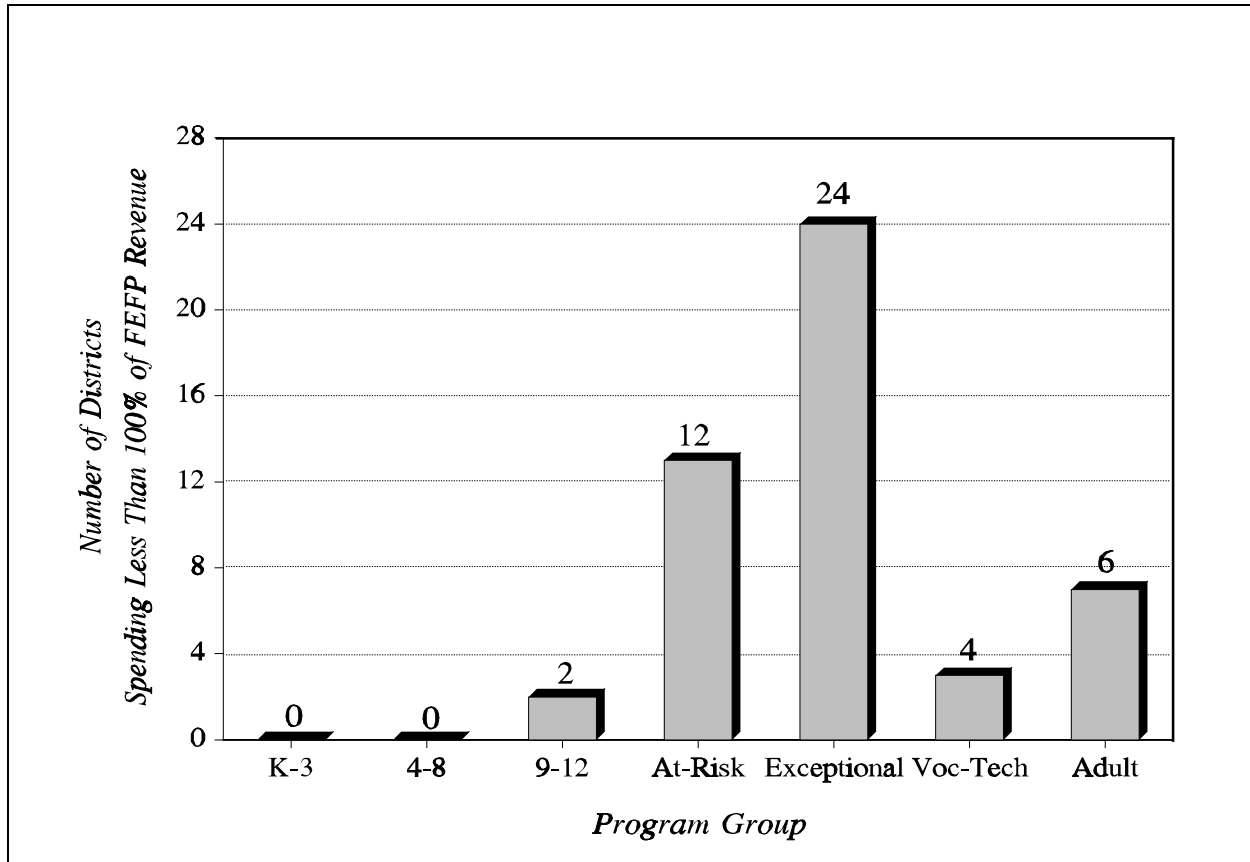
Source: OPPAGA analysis of Department of Education data.

Program Level Spending

Certain types of programs are less likely to spend their FEFP revenue (see Figure 9). We compared the district FEFP revenues to costs by programs and found that At Risk

programs and Exceptional Student Education programs spent less as a percentage of their revenues than other programs. This was true at both a district and school level.

Figure 9
Districts Spent Less in Exceptional and At-Risk Programs in 1994-95



Source: OPPAGA analysis of Department of Education data.

Conclusions and Observations

- We determined that 17% of the 2,807 school sites spent less than what the FEFP provided them in 1994-95. If equalization of education funding is to be achieved, the funds must reach the schools as they were earned through the FEFP. There are no minimum spending requirements for individual schools because some FEFP funds may be used for district indirect costs.
- Some districts have fewer sources of revenues for education in addition to the FEFP and rely more

heavily on FEFP. This resulted in schools in these districts spending less of the FEFP revenue than their students generated. Larger, more property-rich districts, have more sources of revenue in addition to the FEFP to fund education and district administration. These non-FEFP revenues have the potential to upset the equalization of funding achieved through the FEFP.

- Specific education programs did not always see the funding earned through the FEFP. The Programs for At-Risk Students (Dropout Prevention and English for Speakers of Other Languages Programs), and Exceptional Education programs spent less of their FEFP revenue than other programs. This was true at both the school and district level. Costs may be underreported for these programs, costs may be lower than provided by the FEFP, or funds for these programs may be used to supplement other programs or school operations.

List of Appendices

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Appendix A Education Funding by District

The following table shows the FEFP revenue as well as the Discretionary Local Effort per weighted FTE for each of the 67 counties. The revenues are broken down by the different components of the FEFP funding system. These figures are based on the final FEFP calculation and discretionary local effort has been adjusted to reflect actual millage levied.

District Revenue by Component 1994-95 Per Student Weighted Full-Time Equivalent

Number	District	Base Student Alloc.	District Cost Diff.	Declining Enrollment	Sparsity	Safe Schools	Discret. Tax Equaliz.	Hold Harmless	Discret. Lottery	Major Categorical	Discret. Local Effort	Supp. Discret. Local Effort	Total	Adjustments	Adjusted Total
1	Alachua	\$2,558.17	\$126.89	\$0.00	\$0.00	\$21.42	\$14.09	\$51.03	\$164.38	\$209.25	\$53.05	\$26.01	\$3,224.29	\$0.23	\$3,224.52
2	Baker	\$2,558.17	\$46.81	\$0.00	\$46.97	\$21.42	\$29.95	\$114.54	\$159.05	\$219.40	\$21.76	\$10.67	\$3,228.75	(\$12.79)	\$3,215.96
3	Bay	\$2,558.17	\$128.16	\$0.00	\$0.00	\$21.42	\$9.05	\$73.71	\$164.25	\$163.13	\$59.06	\$28.95	\$3,205.91	(\$5.56)	\$3,200.35
4	Bradford	\$2,558.17	\$80.07	\$5.62	\$57.65	\$21.42	\$25.52	\$66.11	\$161.34	\$242.44	\$31.75	\$15.57	\$3,265.67	(\$4.01)	\$3,261.66
5	Brevard	\$2,558.17	\$208.49	\$0.00	\$0.00	\$21.42	\$0.00	\$57.69	\$168.97	\$160.41	\$82.16	\$0.00	\$3,257.31	(\$7.07)	\$3,250.24
6	Broward	\$2,558.17	\$386.54	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$180.19	\$137.01	\$87.39	\$40.16	\$3,410.88	(\$10.18)	\$3,400.70
7	Calhoun	\$2,558.17	\$12.79	\$0.00	\$209.12	\$21.42	\$0.00	\$0.00	\$157.24	\$221.70	\$0.00	\$0.00	\$3,180.44	(\$8.16)	\$3,172.28
8	Charlotte	\$2,558.17	\$176.00	\$0.00	\$5.31	\$21.42	\$0.00	\$67.28	\$168.40	\$188.16	\$150.17	\$41.22	\$3,376.14	\$15.73	\$3,391.87
9	Citrus	\$2,558.17	\$71.88	\$0.00	\$35.38	\$21.42	\$0.00	\$140.25	\$160.59	\$218.65	\$110.34	\$39.16	\$3,355.85	(\$10.68)	\$3,345.17
10	Clay	\$2,558.17	\$133.79	\$0.00	\$0.00	\$21.42	\$0.00	\$47.12	\$164.46	\$169.29	\$46.17	\$0.00	\$3,140.43	(\$12.01)	\$3,128.42
11	Collier	\$2,558.17	\$265.79	\$0.00	\$0.00	\$21.42	\$0.00	\$84.61	\$172.88	\$184.77	\$223.84	\$39.94	\$3,551.43	(\$5.20)	\$3,546.23
12	Columbia	\$2,558.17	\$60.37	\$0.00	\$0.00	\$21.42	\$24.04	\$134.55	\$160.54	\$212.62	\$33.86	\$16.60	\$3,222.18	\$1.14	\$3,223.32
13	Dade	\$2,558.17	\$434.12	\$0.00	\$0.00	\$21.42	\$3.89	\$0.00	\$183.32	\$141.63	\$75.94	\$37.36	\$3,455.85	(\$2.24)	\$3,453.61
14	De Soto	\$2,558.17	\$152.21	\$0.00	\$45.67	\$21.42	\$16.20	\$68.80	\$166.35	\$199.52	\$48.21	\$23.63	\$3,300.18	(\$7.23)	\$3,292.95
15	Dixie	\$2,558.17	\$75.72	\$0.00	\$135.58	\$21.42	\$24.07	\$138.57	\$161.01	\$268.92	\$31.35	\$15.37	\$3,430.19	(\$5.89)	\$3,424.30
16	Duval	\$2,558.17	\$174.21	\$0.00	\$0.00	\$21.42	\$8.36	\$12.27	\$167.32	\$177.86	\$65.63	\$32.17	\$3,217.42	(\$2.71)	\$3,214.71
17	Escambia	\$2,558.17	\$111.54	\$0.00	\$0.00	\$21.42	\$17.08	\$40.06	\$165.30	\$217.72	\$44.88	\$22.00	\$3,198.18	\$27.21	\$3,225.39
18	Flagler	\$2,558.17	\$148.63	\$0.00	\$0.00	\$21.42	\$0.00	\$177.82	\$165.76	\$206.44	\$137.26	\$39.83	\$3,455.33	(\$1.52)	\$3,453.81
19	Franklin	\$2,558.17	\$116.91	\$0.00	\$219.33	\$21.42	\$0.00	\$110.18	\$163.65	\$209.82	\$93.65	\$38.75	\$3,531.88	\$8.47	\$3,540.35
20	Gadsden	\$2,558.17	\$63.70	\$0.00	\$106.28	\$21.42	\$28.44	\$82.27	\$160.22	\$245.56	\$24.64	\$12.08	\$3,302.78	(\$12.36)	\$3,290.42
21	Gilchrist	\$2,558.17	\$62.16	\$0.00	\$207.34	\$21.42	\$23.40	\$174.38	\$160.17	\$217.41	\$27.88	\$13.66	\$3,466.00	(\$7.90)	\$3,458.10

Number	District	Base Student Alloc.	Discret.					Supp.					Adjusted Total		
			District Cost Diff.	Declining Enrollment	Sparsity	Safe Schools	Tax Equaliz.	Hold Harmless	Discret. Lottery	Major Categorical	Discret. Local Effort	Discret. Local Effort		Total	Adjustments
22	Glades	\$2,558.17	\$238.68	\$0.00	\$204.87	\$21.42	\$0.00	\$14.70	\$170.92	\$300.24	\$120.08	\$40.73	\$3,669.81	(\$11.78)	\$3,658.03
23	Gulf	\$2,558.17	\$80.33	\$8.33	\$206.47	\$21.42	\$0.00	\$129.61	\$161.33	\$211.07	\$94.59	\$40.99	\$3,512.32	(\$5.06)	\$3,507.26
24	Hamilton	\$2,558.17	\$37.09	\$6.65	\$129.41	\$21.42	\$7.78	\$184.46	\$160.90	\$222.50	\$66.06	\$32.38	\$3,426.82	(\$281.84)	\$3,144.98
25	Hardee	\$2,558.17	\$49.37	\$0.00	\$33.69	\$21.42	\$14.25	\$80.53	\$159.49	\$253.75	\$54.57	\$26.75	\$3,251.99	(\$12.11)	\$3,239.88
26	Hendry	\$2,558.17	\$158.86	\$0.00	\$81.37	\$21.42	\$11.69	\$43.64	\$166.23	\$202.80	\$58.97	\$28.91	\$3,332.06	(\$9.57)	\$3,322.49
27	Hernando	\$2,558.17	\$114.61	\$0.00	\$38.55	\$21.42	\$0.00	\$103.78	\$163.59	\$251.07	\$91.08	\$41.26	\$3,383.54	(\$3.90)	\$3,379.64
28	Highlands	\$2,558.17	\$120.49	\$0.00	\$75.32	\$21.42	\$0.14	\$74.28	\$164.05	\$209.83	\$77.72	\$38.10	\$3,339.53	(\$3.19)	\$3,336.34
29	Hillsborough	\$2,558.17	\$248.65	\$0.00	\$0.00	\$21.42	\$7.23	\$0.00	\$173.16	\$177.99	\$64.84	\$31.79	\$3,283.26	\$14.63	\$3,297.89
30	Holmes	\$2,558.17	\$55.00	\$0.00	\$202.60	\$21.42	\$0.00	\$22.52	\$160.10	\$239.63	\$0.00	\$0.00	\$3,259.44	(\$1.89)	\$3,257.55
31	Indian River	\$2,558.17	\$238.93	\$0.00	\$0.00	\$21.42	\$0.00	\$3.09	\$171.07	\$201.25	\$157.26	\$38.24	\$3,389.44	(\$5.30)	\$3,384.14
32	Jackson	\$2,558.17	\$10.49	\$0.00	\$98.69	\$21.42	\$27.52	\$139.70	\$156.78	\$205.81	\$26.26	\$12.87	\$3,257.72	(\$14.25)	\$3,243.47
33	Jefferson	\$2,558.17	\$123.30	\$0.00	\$134.63	\$21.42	\$21.15	\$10.40	\$165.40	\$306.03	\$36.01	\$17.65	\$3,394.17	\$19.43	\$3,413.60
34	Lafayette	\$2,558.17	\$31.21	\$1.49	\$219.68	\$21.42	\$0.00	\$174.14	\$158.44	\$270.06	\$35.12	\$0.00	\$3,469.73	(\$47.72)	\$3,422.01
35	Lake	\$2,558.17	\$143.51	\$0.00	\$0.00	\$21.42	\$0.00	\$21.90	\$165.31	\$211.85	\$29.51	\$0.00	\$3,151.67	(\$7.20)	\$3,144.47
36	Lee	\$2,558.17	\$254.28	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$171.71	\$246.10	\$146.19	\$39.27	\$3,437.14	(\$7.82)	\$3,429.32
37	Leon	\$2,558.17	\$185.98	\$0.00	\$0.00	\$21.42	\$0.00	\$6.38	\$167.96	\$156.48	\$60.89	\$0.00	\$3,157.28	(\$6.72)	\$3,150.56
38	Levy	\$2,558.17	\$36.07	\$0.00	\$157.88	\$21.42	\$16.48	\$142.13	\$158.39	\$228.88	\$46.34	\$22.72	\$3,388.47	(\$20.22)	\$3,368.25
39	Liberty	\$2,558.17	\$76.75	\$0.00	\$200.82	\$21.42	\$27.56	\$34.07	\$161.42	\$263.42	\$29.21	\$14.32	\$3,387.15	\$4.23	\$3,391.38
40	Madison	\$2,558.17	\$30.95	\$0.00	\$88.73	\$21.42	\$25.47	\$160.05	\$158.40	\$285.24	\$31.39	\$15.38	\$3,375.19	(\$16.76)	\$3,358.43
41	Manatee	\$2,558.17	\$235.86	\$0.00	\$0.00	\$21.42	\$0.00	\$12.78	\$171.65	\$160.53	\$103.73	\$39.05	\$3,303.21	\$5.16	\$3,308.37
42	Marion	\$2,558.17	\$105.65	\$0.00	\$0.00	\$21.42	\$10.94	\$80.60	\$162.79	\$240.11	\$58.93	\$28.89	\$3,267.51	(\$10.73)	\$3,256.78
43	Martin	\$2,558.17	\$298.79	\$0.00	\$0.00	\$21.42	\$0.00	\$14.73	\$175.18	\$173.39	\$198.74	\$38.97	\$3,479.39	\$7.30	\$3,486.69
44	Monroe	\$2,558.17	\$586.59	\$0.00	\$0.56	\$21.42	\$0.00	\$43.26	\$192.30	\$168.37	\$281.16	\$39.14	\$3,890.97	(\$18.23)	\$3,872.74
45	Nassau	\$2,558.17	\$124.33	\$0.00	\$92.64	\$21.42	\$0.00	\$51.08	\$163.93	\$210.68	\$76.55	\$0.00	\$3,298.79	(\$7.08)	\$3,291.71
46	Okaloosa	\$2,558.17	\$115.63	\$0.00	\$0.00	\$21.42	\$13.47	\$83.94	\$163.41	\$166.27	\$59.63	\$29.23	\$3,211.19	(\$9.60)	\$3,201.59
47	Okeechobee	\$2,558.17	\$136.86	\$0.00	\$16.61	\$21.42	\$14.93	\$52.19	\$164.83	\$226.39	\$49.61	\$24.32	\$3,265.33	(\$11.55)	\$3,253.78
48	Orange	\$2,558.17	\$247.38	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$172.93	\$167.77	\$106.03	\$41.58	\$3,315.28	\$20.58	\$3,335.86
49	Osceola	\$2,558.17	\$162.96	\$0.00	\$0.00	\$21.42	\$2.09	\$29.00	\$166.82	\$168.52	\$80.62	\$39.52	\$3,229.11	\$0.49	\$3,229.60
50	Palm Beach	\$2,558.17	\$338.70	\$0.00	\$0.00	\$21.42	\$0.00	\$26.33	\$177.43	\$157.31	\$145.81	\$39.74	\$3,464.91	(\$6.42)	\$3,458.49

Number	District	Base Student Alloc.	District Cost Diff.	Declining Enrollment	Sparsity	Safe Schools	Discret.				Supp.				
							Tax Equaliz.	Hold Harmless	Discret. Lottery	Major Categorical	Discret. Local Effort	Discret. Local Effort	Total	Adjustments	Adjusted Total
51	Pasco	\$2,558.17	\$144.02	\$0.00	\$0.00	\$21.42	\$6.56	\$66.92	\$165.26	\$191.65	\$65.80	\$32.25	\$3,252.06	(\$7.21)	\$3,244.85
52	Pinellas	\$2,558.17	\$267.33	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$174.10	\$145.81	\$104.03	\$38.76	\$3,309.62	\$8.88	\$3,318.50
53	Polk	\$2,558.17	\$116.14	\$0.00	\$0.00	\$21.42	\$11.52	\$52.49	\$163.71	\$191.67	\$61.06	\$29.93	\$3,206.10	(\$2.91)	\$3,203.19
54	Putnam	\$2,558.17	\$76.23	\$0.00	\$58.72	\$21.42	\$11.22	\$129.34	\$161.43	\$226.20	\$64.53	\$31.63	\$3,338.88	(\$3.82)	\$3,335.06
55	St. John's	\$2,558.17	\$216.68	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$170.45	\$178.77	\$102.32	\$43.14	\$3,290.95	\$8.85	\$3,299.80
56	St. Lucie	\$2,558.17	\$212.07	\$0.00	\$0.00	\$21.42	\$0.00	\$17.12	\$169.40	\$280.29	\$103.87	\$39.31	\$3,401.65	(\$8.81)	\$3,392.84
57	Santa Rosa	\$2,558.17	\$58.33	\$0.00	\$12.10	\$21.42	\$15.91	\$72.35	\$160.20	\$237.01	\$51.95	\$25.47	\$3,212.91	(\$7.35)	\$3,205.56
58	Sarasota	\$2,558.17	\$275.26	\$0.00	\$0.00	\$21.42	\$0.00	\$0.00	\$173.66	\$173.34	\$173.63	\$39.49	\$3,414.98	\$4.39	\$3,419.37
59	Seminole	\$2,558.17	\$203.89	\$0.00	\$0.00	\$21.42	\$2.60	\$0.00	\$169.18	\$161.71	\$80.26	\$39.35	\$3,236.57	(\$5.80)	\$3,230.77
60	Sumter	\$2,558.17	\$89.28	\$0.00	\$107.35	\$21.42	\$22.08	\$74.70	\$161.99	\$244.61	\$39.04	\$19.14	\$3,337.76	(\$12.04)	\$3,325.72
61	Suwannee	\$2,558.17	\$0.00	\$0.00	\$101.77	\$21.42	\$0.00	\$172.87	\$156.84	\$217.23	\$35.06	\$0.00	\$3,263.37	(\$4.36)	\$3,259.01
62	Taylor	\$2,558.17	\$73.16	\$0.00	\$67.14	\$21.42	\$12.36	\$87.47	\$161.39	\$225.01	\$59.66	\$29.25	\$3,295.03	\$1.31	\$3,296.34
63	Union	\$2,558.17	\$73.42	\$0.00	\$140.32	\$21.42	\$29.94	\$143.89	\$159.11	\$215.37	\$17.35	\$8.50	\$3,367.51	(\$41.13)	\$3,326.38
64	Volusia	\$2,558.17	\$177.54	\$0.00	\$0.00	\$21.42	\$0.00	\$31.61	\$167.20	\$162.10	\$84.67	\$40.01	\$3,242.73	(\$9.04)	\$3,233.69
65	Wakulla	\$2,558.17	\$146.58	\$0.00	\$61.21	\$21.42	\$27.95	\$0.03	\$164.99	\$336.97	\$26.18	\$12.83	\$3,356.33	(\$11.26)	\$3,345.07
66	Walton	\$2,558.17	\$100.79	\$0.00	\$147.85	\$21.42	\$0.00	\$92.43	\$163.38	\$299.84	\$132.19	\$39.66	\$3,555.72	\$20.02	\$3,575.74
67	Washington	\$2,558.17	\$29.67	\$0.00	\$146.97	\$21.42	\$26.83	\$95.18	\$158.64	\$202.45	\$29.90	\$14.65	\$3,283.88	\$0.85	\$3,284.73

Source: Department of Education.

Appendix B

Statewide Variation in Use of Weighted Programs

This appendix provides additional information on the use of weighted programs by the 67 school districts in 1994-95. A description of programs and a list of program cost factors is provided (Table B-1). Variation in use of weighted programs is discussed for each of the Group 2 programs, along with data describing district use of programs (see Tables B-2 through B-6).

Description of Programs and Program Weights

The FEFP provides for the funding of various education programs. Associated weights are assigned to programs in the General Appropriations Act (see Table B-1).

The Dropout Prevention Program. The Dropout Prevention Act of 1986 (s. 230.2316, F.S.,) established five program categories. These programs are designed to meet the needs of students who are not effectively served by traditional education programs in the public school system.

Education Alternatives Programs are designed for students who are unmotivated or unsuccessful in the traditional school setting.

Teenage Parent Programs are designed for students who are pregnant or parenting. This program was separated from the other DOP programs effective 1995-96. Programs included care of children as well as the student parent.

Substance Abuse Programs are designed to meet the needs of students who have personal or family drug- or alcohol- related problems.

Disciplinary Programs are designed to provide intervention for students who are disruptive in the regular school environment. These programs provide positive alternatives to suspension and expulsion.

Youth Services Programs are designed for students who are under the custody of Juvenile Justice, Health and Rehabilitative Services, or other residential or day services programs.

The English for Speakers of Other Languages (ESOL) Program. The present framework of the ESOL program

dates back to 1990 and a consent decree between the Department of Education and Multicultural Education Training Advocacy, Inc. The basic purpose of ESOL is to ensure that students in Florida's public schools identified as coming from a language background other than English are afforded equal educational opportunities and receive an education commensurate with their level of English language and academic proficiency.

The Vocational Education 7-12 Programs. This program category currently includes ten different vocational and pre-vocational programs for secondary public school students. Programs are offered both as part of the local school curriculum and at separate vocational-technical centers.

Exceptional Student Education (ESE) Programs. This program category currently includes 15 specific educational programs. Since 1977, Florida has implemented its ESE programs consistent with applicable federal requirements of the Individuals with Disabilities Education Act (IDEA). Although not a federal requirement under the IDEA, gifted student programs are included under the ESE program category.

Table B-1
FEFP Programs and Program Cost Factors

Programs	Cost Factors	
	1994-95	1995-96
<i>Basic Programs</i>		
Basic K-3	1.029	1.041
Basic 4-8	1.000	1.000
Basic 9-12	1.210	1.198
Basic K-3 Mainstream	2.058	2.082
Basic 4-8 Mainstream	2.000	2.000
Basic 9-12 Mainstream	2.420	2.396
<i>Risk Programs</i>		
Dropout Prevention	1.571	1.495
Teenage Parent		1.495
Intensive English/ESOL K-3	1.478	1.311
Intensive English/ESOL 4-8	1.509	1.262
Intensive English/ESOL 9-12	1.318	1.310
<i>Exceptional Programs</i>		
Educable Mentally Handicapped	2.226	2.195
Trainable Mentally Handicapped	2.934	2.977
Physically Handicapped	3.285	3.285
Physical and Occupational Therapy Part Time	11.759	12.971
Speech, Language, Hearing Part Time	5.312	5.313
Speech, Language, Hearing	3.103	2.992
Visually Handicapped Part Time	16.168	16.687
Visually Handicapped	4.558	4.660
Emotionally Handicapped Part Time	3.859	3.878
Emotionally Handicapped	2.740	2.751
Specific Learning Disability Part Time	2.766	2.769
Specific Learning Disability	1.939	1.920
Gifted Part Time	1.785	1.747
Hospital and Homebound Part Time	12.606	12.522
Profoundly Handicapped	4.391	4.357

Programs	Cost Factors	
	1994-95	1995-96
<i>Grades 7-12 Vocational</i>		
7-12 Job Prep Agriculture	1.676	1.612
7-12 Job Prep Business/Office	1.250	1.254
7-12 Job Prep Distributive	1.140	1.176
7-12 Job Prep Diversified	1.231	1.241
7-12 Job Prep Health	1.345	1.347
7-12 Job Prep Public Service	1.020	1.076
7-12 Job Prep Home Economics	1.254	1.272
7-12 Job Prep Industrial	1.758	1.764
7-12 Job Prep Exploratory	1.222	1.215
Vocational Mainstream	1.675	1.860
<i>Adult Vocational Job Prep</i>		
Adult Job Prep Agriculture	1.452	1.454
Adult Job Prep Business/Office	1.267	1.299
Adult Job Prep Distributive	1.348	1.328
Adult Job Prep Diversified	.925	0.932
Adult Job Prep Health	1.410	1.451
Adult Job Prep Public Service	1.045	1.113
Adult Job Prep Home Economics	1.369	1.293
Adult Job Prep Industrial	1.384	1.421
<i>Adult Vocational Supplemental</i>		
Adult Supplement Agriculture	1.676	1.807
Adult Supplement Business/Office	1.272	1.371
Adult Supplement Distributive	.959	1.038
Adult Supplement Health	1.371	1.442
Adult Supplement Public Service	1.237	1.297
Adult Supplement Home Economics	1.272	1.290
Adult Supplement Industrial	1.573	1.778
<i>Adult General Education</i>		
Adult Basic Skills	.718	0.766
Adult Secondary	.785	0.853
Adult Disabled	.933	0.994

Source: Department of Education.

Variation Among District Use of Programs

Variation among district use of programs is examined using FTE and enrollment (headcount) data on each of the four Group 2 program areas and the Gifted program within the ESE program area. Unfortunately, there are few measures or indicators of the "ideal" use of Group 2 educational programs and services. Various demographic variables are available and are examined here to determine if program use is associated with one or more demographic variables.⁹

Dropout Prevention Program (DOP). This program area includes the following: educational alternatives, substance abuse, disciplinary, youth services, and teenage parent programs.¹⁰ All five components have the same FEFP weighed cost factor of 1.571 for 1994-95. The data presented in Table B-2 for each district includes participation in one or more of these DOP program components. The average (median) DOP utilization rate in the 67 counties is 3.82% with a range in utilization from .63% to 11.42%. Six districts have a utilization rate more than twice the statewide average--Gulf, Escambia, Franklin, St. Lucie, Leon, and Lafayette. The five districts with utilization rates less than one-half the state average are Bradford, Dixie, Jackson, Calhoun, and Washington. The comparison of district DOP utilization rates with selected demographic variables yield no significant associations.

⁹

The demographic variables examined in relation to district program use included: percent of minority students, percent of students receiving free school lunch, district drop out rate, district size, county crime index, percent of persons living below poverty level, percent of residents age 25 or older that are college graduates, and county property wealth.

¹⁰

The 1995 Legislature moved the Teenage Parent Program (TAP) into a separate category effective for the 1995-96 school year. For consistent comparisons with previous years of DOP data, this report continues to include TAP data as part of the Dropout Prevention Program.

**Table B-2
Districts Ranked by Utilization of Dropout Prevention Program (DOP)
1994-95 Unweighted FTE**

Rank	District	DOP 1994-95	Total K-12 1994-95	DOP as Percent of K-12
1	Gulf	251	2,198	11.42%
2	Escambia	4,793	44,299	10.82%
3	Franklin	166	1,642	10.13%
4	St. Lucie	2,406	25,836	9.31%
5	Leon	2,550	30,165	8.45%
6	Lafayette	80	1,002	7.99%
7	Gilchrist	161	2,320	6.92%
8	Broward	12,981	199,800	6.50%
9	Suwannee	334	5,528	6.03%
10	Pinellas	6,030	102,412	5.89%
11	De Soto	253	4,376	5.79%
12	Manatee	1,746	30,603	5.70%
13	Gadsden	440	8,069	5.45%
14	Glades	56	1,033	5.42%
15	Sarasota	1,644	30,644	5.36%
16	Pasco	2,081	39,786	5.23%
17	Collier	1,308	25,146	5.20%
18	Charlotte	742	14,879	4.99%
19	Dade	16,059	327,354	4.91%
20	Madison	159	3,261	4.89%
21	Bay	1,187	24,362	4.87%
22	Hillsborough	6,557	138,687	4.73%
23	Hardee	232	5,022	4.62%
24	Union	95	2,102	4.54%
25	Nassau	412	9,240	4.46%
26	Jefferson	93	2,091	4.43%
27	Hamilton	102	2,300	4.43%
28	Liberty	49	1,129	4.37%
29	Osceola	1,012	24,199	4.18%
30	Levy	222	5,447	4.07%
31	Okeechobee	246	6,124	4.02%
32	Wakulla	156	3,959	3.94%
33	Baker	173	4,522	3.82%
34	Santa Rosa	716	18,765	3.82%

Rank	District	DOP 1994-95	Total K-12 1994-95	DOP as Percent of K-12
35	Indian River	493	13,073	3.77%
36	Sumter	205	5,468	3.75%
37	Lee	1,823	48,703	3.74%
38	Hernando	533	14,703	3.62%
39	Taylor	127	3,568	3.55%
40	Palm Beach	4,267	126,414	3.38%
41	Volusia	1,868	55,617	3.36%
42	Monroe	306	9,265	3.31%
43	Walton	165	5,031	3.28%
44	Martin	431	13,724	3.14%
45	Clay	749	23,861	3.14%
46	Alachua	865	27,872	3.11%
47	Columbia	273	8,837	3.09%
48	Putnam	386	12,505	3.09%
49	Citrus	410	13,437	3.05%
50	Highlands	312	10,652	2.93%
51	Holmes	105	3,666	2.86%
52	Seminole	1,500	53,296	2.81%
53	Marion	944	33,730	2.80%
54	Polk	1,914	70,931	2.70%
55	Lake	584	23,450	2.49%
56	Duval	2,821	120,479	2.34%
57	Hendry	154	6,734	2.29%
58	Okaloosa	658	28,729	2.29%
59	St. Johns	320	14,474	2.21%
60	Brevard	1,412	63,981	2.21%
61	Orange	2,541	118,618	2.14%
62	Flagler	103	4,972	2.08%
63	Bradford	74	4,006	1.86%
64	Dixie	36	2,190	1.66%
65	Jackson	115	7,888	1.45%
66	Calhoun	29	2,237	1.30%
67	Washington	20	3,160	0.63%
STATEWIDE		<u>92,035</u>	<u>2,103,569</u>	4.38%

English for Speakers of Other Languages (ESOL) Program. Three ESOL program components--grade levels K-3, 4-8, and 9-12 constitute this program area. Weights in 1994-95 for these three components are 1.478, 1.509, and 1.318, respectively. Table B-3 shows the ESOL utilization rate for each school district. The utilization pattern for ESOL is very different from that of DOP. The statewide average (median) is 0.74%, but there are 24 districts with utilization rates more than twice the statewide average and 11 districts reporting no ESOL students. Generally, the pattern of utilization can be described in terms of geographic location, with most of the higher rates in central and south Florida and the lower rate in northern Florida.

The comparison of district utilization rates with selected demographic rates produced one significant association. As expected, ESOL program utilization is highly correlated with the percentage of Hispanic students in a district. This correlation is unsurprising because the majority of LEP students are from families of Hispanic origins. The correlation coefficient between district ESOL utilization and percentage of Hispanic students in the districts is 0.826 and explains 68% of the variation in ESOL program use.

**Table B-3
Districts Ranked by Utilization of ESOL Programs
1994-95 Unweighted FTE**

Rank	District	ESOL 1994-95	Total K-12 1994-95	ESOL as Percent of K-12
1	Palm Beach	10,642	126,414	8.42%
2	Dade	26,642	327,354	8.14%
3	Hillsborough	10,412	138,687	7.51%
4	Hardee	363	5,022	7.22%
5	Broward	12,781	199,800	6.40%
6	Okeechobee	336	6,124	5.48%
7	Hendry	341	6,734	5.06%
8	Osceola	1,193	24,199	4.93%
9	Monroe	449	9,265	4.85%
10	Collier	1,216	25,146	4.83%
11	Lee	2,104	48,703	4.32%
12	Martin	546	13,724	3.98%
13	Manatee	1,172	30,603	3.83%
14	Indian River	472	13,073	3.61%
15	De Soto	144	4,376	3.29%
16	Highlands	319	10,652	2.99%
17	Orange	3,378	118,618	2.85%
18	Pasco	1,009	39,786	2.54%
19	St. Lucie	618	25,836	2.39%
20	Gadsden	160	8,069	1.98%
21	Putnam	240	12,505	1.92%
22	Volusia	984	55,617	1.77%
23	Lafayette	16	1,002	1.55%
24	Sarasota	462	30,644	1.51%
25	Glades	15	1,033	1.41%
26	Pinellas	1,435	102,412	1.40%
27	Lake	326	23,450	1.39%
28	Hernando	186	14,703	1.26%
29	Sumter	66	5,468	1.20%
30	Polk	832	70,931	1.17%
31	Seminole	579	53,296	1.09%
32	Alachua	239	27,872	0.86%
33	Suwannee	46	5,528	0.82%
34	Duval	887	120,479	0.74%

Rank	District	ESOL 1994-95	Total K-12 1994-95	ESOL as Percent of K-12
35	Marion	248	33,730	0.73%
36	Charlotte	102	14,879	0.69%
37	Bay	162	24,362	0.66%
38	Flagler	29	4,972	0.59%
39	Hamilton	13	2,300	0.56%
40	Escambia	224	44,299	0.51%
41	Leon	150	30,165	0.50%
42	Jackson	37	7,888	0.47%
43	Brevard	296	63,981	0.46%
44	Clay	109	23,861	0.46%
45	Levy	19	5,447	0.35%
46	Jefferson	7	2,091	0.34%
47	Okaloosa	87	28,729	0.30%
48	Citrus	33	13,437	0.25%
49	Gilchrist	3	2,320	0.15%
50	Walton	7	5,031	0.14%
51	Calhoun	2	2,237	0.10%
52	Wakulla	4	3,959	0.10%
53	Liberty	1	1,129	0.09%
54	Nassau	8	9,240	0.08%
55	Madison	1	3,261	0.03%
56	Santa Rosa	5	18,765	0.03%
57	Baker	0	4,522	0.00%
58	Holmes	0	3,666	0.00%
59	Union	0	2,102	0.00%
60	Gulf	0	2,198	0.00%
61	Washington	0	3,160	0.00%
62	Franklin	0	1,642	0.00%
63	St. Johns	0	14,474	0.00%
64	Bradford	0	4,006	0.00%
65	Columbia	0	8,837	0.00%
66	Taylor	0	3,568	0.00%
67	Dixie	0	2,190	0.00%
STATEWIDE		<u>82,153</u>	<u>2,103,569</u>	3.91%

Vocational Education 7-12 Programs. This Group 2 program area consists of ten vocational programs for middle and high school students. The 1994-95 vocational education utilization rate for each district is given in Table B-4. Of the Group 2 program areas, Vocational Education shows the least differences among districts, both in range of utilization rates and distribution within the range. The average (median) utilization rate is 5.18% and 42 districts are within one percent of this average. The rates range only from 7.98% down to 2.91%, a difference that is smaller than the statewide average. The comparison of district utilization rates with selected demographic variables produced no strong associations.

Table B-4
Districts Ranked by Utilization of Vocational Education Programs
1994-95 Unweighted FTE

Rank	District	Voc Ed 1994-95	Total K-12 1994-95	Voc Ed as Percent of K-12
1	Jefferson	167	2,091	7.98%
2	Lafayette	80	1,002	7.96%
3	Baker	351	4,522	7.75%
4	Sumter	414	5,468	7.57%
5	Marion	2,522	33,730	7.48%
6	Gilchrist	165	2,320	7.09%
7	De Soto	304	4,376	6.94%
8	Union	140	2,102	6.68%
9	Hendry	447	6,734	6.64%
10	Liberty	73	1,129	6.46%
11	Glades	66	1,033	6.36%
12	Bradford	252	4,006	6.28%
13	Jackson	493	7,888	6.25%
14	Calhoun	136	2,237	6.09%
15	Dixie	129	2,190	5.89%
16	Hardee	292	5,022	5.82%
17	Escambia	2,571	44,299	5.80%
18	Citrus	780	13,437	5.80%
19	Hamilton	133	2,300	5.80%
20	Okeechobee	355	6,124	5.80%
21	Putnam	725	12,505	5.79%
22	Pasco	2,292	39,786	5.76%
23	Highlands	609	10,652	5.71%
24	Washington	179	3,160	5.66%
25	Suwannee	309	5,528	5.60%
26	Columbia	489	8,837	5.54%
27	Osceola	1,329	24,199	5.49%
28	Seminole	2,915	53,296	5.47%
29	Lee	2,644	48,703	5.43%
30	Flagler	266	4,972	5.35%
31	Lake	1,238	23,450	5.28%
32	Martin	724	13,724	5.28%
33	Santa Rosa	985	18,765	5.25%
34	Palm Beach	6,545	126,414	5.18%

Rank	District	Voc Ed 1994-95	Total K-12 1994-95	Voc Ed as Percent of K-12
35	Madison	168	3,261	5.16%
36	Indian River	666	13,073	5.10%
37	Hernando	736	14,703	5.00%
38	Duval	6,024	120,479	5.00%
39	Broward	9,585	199,800	4.80%
40	Holmes	175	3,666	4.78%
41	Leon	1,427	30,165	4.73%
42	Taylor	167	3,568	4.69%
43	Charlotte	694	14,879	4.66%
44	St. Lucie	1,184	25,836	4.58%
45	Clay	1,093	23,861	4.58%
46	Manatee	1,384	30,603	4.52%
47	Hillsborough	6,267	138,687	4.52%
48	Dade	14,738	327,354	4.50%
49	Bay	1,097	24,362	4.50%
50	Polk	3,174	70,931	4.47%
51	Walton	221	5,031	4.38%
52	Levy	237	5,447	4.35%
53	Brevard	2,723	63,981	4.26%
54	Franklin	70	1,642	4.24%
55	Alachua	1,180	27,872	4.23%
56	Volusia	2,320	55,617	4.17%
57	Gulf	85	2,198	3.85%
58	Okaloosa	1,091	28,729	3.80%
59	Gadsden	301	8,069	3.73%
60	Wakulla	145	3,959	3.66%
61	Pinellas	3,742	102,412	3.65%
62	Sarasota	1,087	30,644	3.55%
63	St. Johns	510	14,474	3.52%
64	Nassau	324	9,240	3.51%
65	Collier	853	25,146	3.39%
66	Monroe	286	9,265	3.09%
67	Orange	3,454	118,618	2.91%
STATEWIDE		<u>98,322</u>	<u>2,103,569</u>	4.67%

Exceptional Student Education (ESE) Programs.

Fifteen specific exceptionality programs are included in this Group 2 program area, with costs factors ranging from 16.168 down to 1.785. Because of specific interest in the Gifted program, we conducted a separate analysis of that program after analyzing the total ESE program. The average (median) in the total ESE program is 7.86% and 32 districts are within one percent of this average. The utilization rate range from 12.6% to 4.55%, a difference that is about the same as the statewide average (see Table B-5). The comparison of district utilization rates with selected demographic variables yielded no significant associations.

**Table B-5
Districts Ranked by Utilization of ESE Programs
1994-95 Unweighted FTE**

Rank	District	ESE 1994-95	Total K-12 1994-95	ESE as Percent of K-12
1	Sarasota	3,860	30,644	12.60%
2	Bay	2,692	24,362	11.05%
3	Leon	3,237	30,165	10.73%
4	Hillsborough	13,818	138,687	9.96%
5	Dixie	217	2,190	9.92%
6	Bradford	395	4,006	9.86%
7	Pinellas	9,883	102,412	9.65%
8	Duval	11,611	120,479	9.64%
9	Highlands	1,005	10,652	9.43%
10	Madison	304	3,261	9.33%
11	Union	194	2,102	9.21%
12	Flagler	455	4,972	9.15%
13	Lee	4,384	48,703	9.00%
14	Jefferson	188	2,091	9.00%
15	Alachua	2,501	27,872	8.97%
16	Sumter	490	5,468	8.95%
17	Jackson	702	7,888	8.90%
18	Levy	484	5,447	8.88%
19	Palm Beach	11,207	126,414	8.87%
20	De Soto	383	4,376	8.75%
21	Calhoun	192	2,237	8.60%
22	Escambia	3,797	44,299	8.57%
23	Pasco	3,324	39,786	8.35%
24	Wakulla	328	3,959	8.28%
25	Citrus	1,111	13,437	8.27%
26	Nassau	760	9,240	8.23%
27	Marion	2,772	33,730	8.22%
28	Brevard	5,219	63,981	8.16%
29	Manatee	2,476	30,603	8.09%
30	Volusia	4,498	55,617	8.09%
31	Gilchrist	187	2,320	8.08%
32	Franklin	132	1,642	8.03%
33	Monroe	741	9,265	8.00%
34	Lake	1,844	23,450	7.86%

Rank	District	ESE 1994-95	Total K-12 1994-95	ESE as Percent of K-12
35	Martin	1,078	13,724	7.86%
36	Clay	1,861	23,861	7.80%
37	Indian River	993	13,073	7.60%
38	Dade	24,765	327,354	7.57%
39	Columbia	659	8,837	7.45%
40	Charlotte	1,108	14,879	7.44%
41	Collier	1,861	25,146	7.40%
42	Hamilton	170	2,300	7.39%
43	Hendry	497	6,734	7.38%
44	Liberty	83	1,129	7.35%
45	Gulf	160	2,198	7.28%
46	Baker	329	4,522	7.28%
47	Okeechobee	439	6,124	7.17%
48	Polk	5,076	70,931	7.16%
49	Glades	73	1,033	7.02%
50	St. Lucie	1,806	25,836	6.99%
51	Gadsden	541	8,069	6.70%
52	Orange	7,669	118,618	6.47%
53	Seminole	3,392	53,296	6.37%
54	Broward	12,627	199,800	6.32%
55	Walton	310	5,031	6.17%
56	Lafayette	61	1,002	6.07%
57	Washington	190	3,160	6.01%
58	Taylor	214	3,568	6.01%
59	Holmes	218	3,666	5.96%
60	Hernando	871	14,703	5.92%
61	St. Johns	847	14,474	5.85%
62	Hardee	284	5,022	5.65%
63	Santa Rosa	1,043	18,765	5.56%
64	Suwannee	294	5,528	5.31%
65	Putnam	663	12,505	5.31%
66	Osceola	1,252	24,199	5.17%
67	Okaloosa	1,306	28,729	4.55%
STATEWIDE		<u>168,131</u>	<u>2,103,569</u>	7.99%

Gifted Student Programs. The ESE figures in Table B-5 include the Gifted Student program. The figures for our separate analysis for the Gifted Program alone are provided in Table B-6. The average (median) utilization rate for the Gifted program is 0.58%. Eight districts have a utilization rate more than three times the median, while there are 11 districts with a utilization less than one-third the median. In this latter figure are three counties--Liberty, Franklin, and Holmes--reporting less than a single FTE in Gifted programs.

The comparison of district utilization rates in the Gifted program with selected demographic variables produced one association of moderate strength, that being the percentage of college graduates in the district. The correlation coefficient is +.71 and explains about 50% of the variation in gifted program utilization rates.

Table B-6
How Do Districts Rank in Utilization of the Gifted Student Program?
1994-95 Unweighted FTE

Rank	District	Gifted 1994-95	Total K-12 1994-95	Gifted as Percent of K-12
1	Sarasota	979	30,644	3.19%
2	Hillsborough	4,415	138,687	3.18%
3	Leon	829	30,165	2.75%
4	Alachua	583	27,872	2.09%
5	Palm Beach	2,546	126,414	2.01%
6	Seminole	1,039	53,296	1.95%
7	Bay	446	24,362	1.83%
8	Madison	57	3,261	1.76%
9	St. Lucie	427	25,836	1.65%
10	Lee	806	48,703	1.65%
11	Dade	4,931	327,354	1.51%
12	Brevard	939	63,981	1.47%
13	Volusia	742	55,617	1.33%
14	St. Johns	188	14,474	1.30%
15	Escambia	525	44,299	1.19%
16	Polk	816	70,931	1.15%
17	Pinellas	1,155	102,412	1.13%
18	Broward	2,041	199,800	1.02%
19	Indian River	133	13,073	1.01%
20	Clay	234	23,861	0.98%
21	Martin	134	13,724	0.98%
22	Duval	1,132	120,479	0.94%
23	Flagler	46	4,972	0.93%
24	Monroe	81	9,265	0.88%
25	Citrus	117	13,437	0.87%
26	Collier	217	25,146	0.86%
27	Hernando	113	14,703	0.77%
28	Lake	175	23,450	0.75%
29	Charlotte	109	14,879	0.73%
30	Orange	808	118,618	0.68%
31	Highlands	72	10,652	0.68%
32	Pasco	266	39,786	0.67%
33	Okaloosa	187	28,729	0.65%
34	De Soto	26	4,376	0.58%

Rank	District	Gifted 1994-95	Total K-12 1994-95	Gifted as Percent of K-12
35	Santa Rosa	105	18,765	0.56%
36	Jefferson	11	2,091	0.50%
37	Marion	168	33,730	0.50%
38	Jackson	39	7,888	0.50%
39	Bradford	19	4,006	0.46%
40	Levy	22	5,447	0.40%
41	Sumter	22	5,468	0.40%
42	Osceola	94	24,199	0.39%
43	Nassau	34	9,240	0.37%
44	Columbia	31	8,837	0.35%
45	Manatee	105	30,603	0.34%
46	Wakulla	13	3,959	0.34%
47	Hardee	17	5,022	0.34%
48	Lafayette	3	1,002	0.32%
49	Suwannee	17	5,528	0.31%
50	Calhoun	7	2,237	0.29%
51	Okeechobee	16	6,124	0.26%
52	Taylor	9	3,568	0.25%
53	Hamilton	6	2,300	0.24%
54	Baker	11	4,522	0.24%
55	Gilchrist	5	2,320	0.22%
56	Gulf	5	2,198	0.22%
57	Hendry	13	6,734	0.19%
58	Putnam	22	12,505	0.17%
59	Union	4	2,102	0.17%
60	Glades	2	1,033	0.16%
61	Dixie	2	2,190	0.10%
62	Washington	3	3,160	0.10%
63	Walton	5	5,031	0.09%
64	Gadsden	6	8,069	0.08%
65	Liberty	0	1,129	0.04%
66	Franklin	0	1,642	0.01%
67	Holmes	0	3,666	0.00%
STATEWIDE		<u>28,127</u>	<u>2,103,569</u>	1.34%

Appendix C List of Categorical Funds and Special Allocations 1994-1995

Major Categoricals

Comprehensive School Construction and Debt Service	
Public Education Capital Outlay (PECO)	
Formula Allocations:	
Construction	\$292,400,311
Remodeling, renovation, maintenance, repair, and site improvement	94,758,496
Fire Safety and ADA Corrections	17,294,200
Science and Technology Education Labs	10,000,000
Special Facility Construction (Wakulla, Okeechobee, Suwannee, Flagler)	49,485,871
Retrofit for Technology	27,000,000
Development Research Schools (2 mill equivalent)	1,060,502
Vocational-Technical Facilities (St. Johns)	1,048,130
Full Service Schools	14,500,000
Community Facilities (Broward)	4,063,680
Capital Outlay and Debt Service (estimate of flow through funds not committed to debt service	31,000,000
School Lunch Match/Breakfast Supplement	20,161,046
Instructional Materials (including \$9,640,000 for Library Media Materials)	86,497,482
Student Transportation	248,009,699

Special Allocations

Blue Print for Career Preparation	\$ 4,955,635
Pre-School Projects	104,167,355
Pre-K Early Intervention	\$93,967,683
Partnerships	3,000,000
Early Childhood Services	427,000
Coordinating Council	77,500
Migrant 3 & 4 Year Olds	3,295,172
Florida First Start	3,000,000
Third Party Evaluation	400,000
Public School Technology	56,000,000
Instructional Technology	16,292,000
Summer Inservice Institutes	8,684,302
Parent Involvement in Education	5,000,000
Cities in Schools	1,500,000
Programs of Emphasis	5,792,880
Full Service Schools/Interagency Cooperation	9,346,353