

2023 – 2024

Final Budget Book

September 7, 2023



6500 57th Street
Vero Beach, Florida 32967
772-564-3000



The School Board of Indian River County, Florida
Final Budget
Fiscal year 2023-2024
Table of Contents

	<u>Page</u>
Transmittal Letter	1
TRIM Compliance	5
Strategic Plan & Performance Results	46
Staff Allocation Model	74
General Operating Fund	98
District (Non-Health Care) Insurance Program	107
Family Empowerment Scholarships Program	109
Financial Condition Ratio Trends	116
Percentage of Funding from Local vs State Sources	117
Debt Service Fund	130
Capital Fund & Technology 8 Year Plan	136
Federal Projects and School Nutrition Program Fund	146
ESSER Grants	152
Health Benefits Insurance Fund	160
Extended Day Program (Enterprise Fund)	164
Schools and Departments Information by Project Name and Purpose	188
Schools and Departments Information	224
<u>ADDITIONAL INFORMATION:</u>	
Definitions	297
Who to Call	301
Budget Presentation - May 8, 2023	302
2023-24 First FEFP Calculation	321
2023 List of Bills Vetoed	359
2023-24 Governor Budget Highlights	368
Summary of 2023 Education Legislation Passed - Senate	401
Rutledge Ecenia 2023 Final Session	435
2023-2024 Second FEFP Calculation	498
2023-2024 Certification of Mileage Rates	539



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School District of Indian River County

Board Members



Dr. Peggy Jones, Chair

District 3

[772-564-3039](tel:772-564-3039)

[772-925-9833](tel:772-925-9833)

Peggy.Jones@indianriverschools.org



Teri L. Barenborg, Vice Chair

District 4

[772-564-3083](tel:772-564-3083)

[772-925-5398](tel:772-925-5398)

Teri.Barenborg@indianriverschools.org



Gene A. Posca, M.D.

District 1

[772-564-3013](tel:772-564-3013)

[772-269-3553](tel:772-269-3553)

Gene.Posca@indianriverschools.org



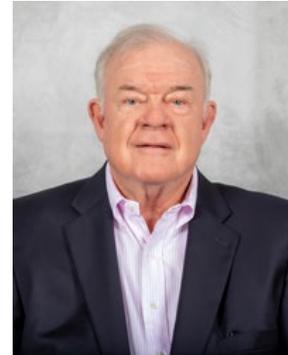
Jacqueline Rosario

District 2

[772-564-3043](tel:772-564-3043)

[772-925-2310](tel:772-925-2310)

Jacqueline.Rosario@indianriverschools.org



Brian M. Barefoot

District 5

[772-564-3035](tel:772-564-3035)

[772-925-5333](tel:772-925-5333)

Brian.Barefoot@indianriverschools.org

Email all Board Members: EmailBoardMembersAll@indianriverschools.org

School District of Indian River County



David K. Moore, Ed.D.,
Superintendent





September 7, 2023

To the Citizens of Indian River County:

The 2022-2023 academic year represented the third year of implementation of the ACHIEVE 2025 District Strategic Plan. Over the past academic year, there was an increased focus on implementing strategies that enhanced the alignment of academic improvement processes and professional development for school leadership. Additionally, an increased focus on programmatic evaluation in the area of student discipline was implemented. Systemic enhancements driven by the District Strategic Plan yielded unprecedented levels of success and growth on the 2022-2023 Spring State Assessments. Comparison of pre-pandemic performance levels to current results shows a significant growth in state rankings when compared to districts on the Treasure Coast, as well as districts across the State of Florida. The results show that the School District of Indian River County has improved its ranking amongst Florida districts in all state assessments.

Below, highlights of SDIRC's 2022-2023 initial Spring State Assessment results are summarized:

- SDIRC Students outperformed the State percentages of students performing at Level 3 or above in all content areas tested through the Spring State Assessments.
- **English Language Arts - Grades 3-10** - Level 3 or Above: Increase in state ranking from 31 in 2018-2019 to 19 in 2022-2023, which is an increase of 12 state rankings.
- **English Language Arts - Grade 3** - Level 3 or Above: Increase in state ranking from 31 in 2018-2019 to 7 in 2022-2023, which is an increase of 24 state rankings.
- **Mathematics - Grades 3-8** - Level 3 or Above: Increase in state ranking from 36 in 2018-2019 to 15 in 2022-2023, which is an increase of 21 state rankings.
- **Grade 5 & Grade 8 Science** - Level 3 or Above: Increase in state rankings in both Grade 5 and Grade 8 Science of 25 state rankings, resulting in a current state ranking of 10 for Grade 5 Science and a current state ranking of 13 for Grade 8 Science.
- **Biology EOC** - Level 3 or Above: Increase in state ranking from 46 in 2018-2019 to 12 in 2022-2023, which is an increase of 34 rank positions. 70% of SDIRC students scored a level 3+ representing the highest achievement on the Biology EOC to date.

Notable Highlights

The 2023-2024 Final Budget has been completed with the following positive accomplishments:

- The General Fund ending fund balance as of June 30, 2023, is \$26.5M, or 14% of revenue.
 - This is compared to the prior year's ending fund balance of \$18.5M, which was 11% of the prior year's revenue.
 - The \$8M increase in fund balance, (\$26.5M less \$18.5M), is a 43% increase compared to the prior year.
 - This was a planned increase resulting from the utilization of ESSER III funding.
 - These funds are critical for the funding of the positions returning from ESSER III back into the general fund and other new requirements for the support of schools, students, and district operations.

- This is the fourth year of the District Staff Allocation Model. Below are some notable enhancements.
 - No change in the teacher-to-student ratio.
 - Added one Dean to each Middle and High School.
 - Added two Behavior Technicians to support Elementary Schools.
 - Added four ROTC Teacher Allocations to the High Schools.
 - The model is based on the prior year's actual earned FTE (Full-Time Equivalent).
 - Maintained twenty-six security monitors.
 - Eleven at the middle schools and fifteen at the high schools.
- The District had three main ESSER/CARES grants totaling \$46M.
 - ESSER I, \$3.3M. 100% has been collected.
 - ESSER II, \$13.3M. 100% has been collected.
 - ESSER III, \$30M. 70% or \$21M has been collected.
- All School and Division positions (*salaries & benefits*) have been fully funded.
- The District's contributions to the health plan increased by \$1.3M for a 9.2% increase in premiums and the contributions to the Florida Retirement System increased by \$1.6M for a 1.66% increase in the retirement rates.
- The Family Empowerment Scholarship program has been fully funded at \$10M. This is an increase of \$4.3M or 79% from the prior year. The number of students projected for 2023-2024 is 1,118 compared to 554 in the prior year. This is an increase of 564 students or 102%.

Summary By Fund

- General Operating Fund. The total budget for 2023-2024 is \$212M, (55% of the total budget), compared to the prior year of \$190M, or an increase of \$22M or 12% because of increased local revenue.
 - Approximately 70% of the budget is allocated for salaries, benefits, and employee-related costs. This leaves 25% for the purchase of supplies, equipment, gasoline, utilities, and other materials that are necessary for the operation of the school system. Approximately 65% of the budget is allocated to instructional services to students.
- Debt Service Fund. The total budget for 2023-2024 is \$32M, (8% of the total budget), compared to the prior year of \$30M, or an increase of \$2M or 6%, because of additional sinking fund obligations. The District will continue to make principal and interest payments on outstanding obligations to remain in compliance with all terms and conditions.
 - The District has two Certification of Participation (COP) with final payments due July 1, 2025 (2014A and 2016B) and one COP with final payment due July 1, 2027 (2016A).
 - In addition, the District is obligated to a Qualified School Construction Bond (QSCB) with a maturity date of December 1, 2028.
 - The District has two energy efficiency contracts with maturity dates of October 15, 2029, with ConEdison and April 15, 2032, with FP&L.
- Capital Outlay Fund. The total budget for 2023-2024 is \$68M, (18% of the total budget), compared to the prior year of \$62M, or an increase of \$7M or 10%, because of increased property tax revenue.
 - Capital funds are used to fund maintenance, renovations, and improvements to school facilities throughout the District.
- Special Revenue Fund which includes Food Service and Federal Grants.

- Federal Funds. The total budget for 2023-2024 is \$25M, (7% of the total budget), compared to the prior year of \$38M, or a decrease of \$12M or 33%.
 - This was a planned decrease because of the utilization of ESSER III funds. This grant expires in September 2024.
 - The other two major grants in this fund consist of Title I & II in the amount of \$6M and Individual with Disabilities Act (IDEA) in the amount of \$6M.
- Food Service. Total budget for 2023-2024 is \$11M, (3% of the total budget), compared to the prior year of \$10M, or an increase of \$1M or 9%. There is a planned increase in program participation and reimbursement rates.
- Health Benefits Insurance Fund. The total budget for 2023-2024 is \$35M, (9% of the total budget), compared to the prior year of \$33M, or an increase of \$1M or 5%.
 - The District is anticipating an increase in premiums, claims, pharmacy costs, and operational costs for the District clinic.
 - The District’s premium contribution is expected to increase by 9.2% or \$1.3M annually increasing the contribution from \$59 a month to \$699 from \$640, pending negotiations.
- Extended Day Program (Enterprise Fund). The total budget for 2023-2024 is \$2.6M (1% of the total budget) compared to the same budget as the prior year. The program provides before and after day care including new expanded learning opportunities for students.

The District continues to practice organizational and fiscal responsibility through the alignment of budget priorities with the District Strategic Plan. Utilizing the District Strategic Plan as the foundation for the development of the 2023-2024 budget supports the work of ensuring every student is academically successful as we move forward “Stronger Together.”

Sincerely,

David K. Moore

David K. Moore, Ed.D.
Superintendent



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TRIM Notices
Millage Rates
Taxable Values
Millages Levy
Total Budget





School District of Indian River County
2023-2024 Trim Calendar
For the Tentative and Final Budget
Key Dates

Tentative Proposed Dates	Required Approval from Board	Meeting Type
07/17/2023	Board Approval to advertise/agenda item for tentative budget. Sent to board in advance of ads posting in newspaper and before 1 st public hearing.	Special Board Meeting
07/21/2023	Budget summary and ads run in local paper.	
07/24/2023	Public Hearing No. 1: for the Tentative Budget.	Special Board Meeting
07/24/2023	Resolutions adopting for the Tentative Millage and Tentative Budget.	
09/07/2023	Approval of Annual Financial Report (AFR), Program Cost Report and Final Budget Amendments by Board. Must be by September 11 th .	Regular Board Meeting
09/07/2023	Public Hearing No. 2: Approval of Final Millage & Final Budget.	Regular Board Meeting
09/07/2023	Resolutions to adopt Final Budget.	
09/07/2023	Resolution determining Revenue/Millages Levied ESE 524.	

BUDGET SUMMARY

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
FISCAL YEAR 2023-2024**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.1630	Basic Discretionary Operating	0.7480
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs (Operating)	0.0000
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.5000

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 years	0.000
Debt Service	0.000
Total Millage	5.9110

ESTIMATED REVENUES:	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
Federal Sources	\$ 1,008,790	\$ 1,436,319	\$ -	\$ 31,796,190	\$ 580,000	\$ -	\$ 34,821,299
State Sources	44,794,056	557,550	1,200,000	1,580,000	-	-	\$ 48,131,606
Local Sources	132,574,735	538,382	44,783,834	2,558,555	24,234,556	2,237,258	\$ 206,927,320
TOTAL REVENUES SOURCES	178,377,582	2,532,251	45,983,834	35,934,745	24,814,556	2,237,258	\$ 289,880,226
Transfers In	7,321,060	12,382,871	-	-	-	-	\$ 19,703,931
Nonrevenue Sources	25,000	-	-	- (1)	2,843,000	-	\$ 2,868,000
Fund Balances - July 1, 2023	26,506,324	16,766,492	21,754,062	754,078	7,644,032	406,496	\$ 73,831,484
TOTAL REVENUES AND BALANCES	\$ 212,229,966	\$ 31,681,614	\$ 67,737,896	\$ 36,688,823	\$ 35,301,588	\$ 2,643,754	\$ 386,283,641

APPROPRIATIONS/EXPENDITURES

Instruction	\$ 134,896,221	\$ -	\$ 15,255,601	\$ -	\$ -	\$ -	\$ 150,151,822
Pupil Personnel Services	4,450,385	-	4,930,319	-	-	-	\$ 9,380,704
Instructional Media Services	2,396,738	-	-	-	-	-	\$ 2,396,738
Instructional & Curriculum Development	4,545,248	-	2,437,712	-	-	-	\$ 6,982,960
Instructional Staff Training	3,069,511	-	1,580,828	-	-	-	\$ 4,650,339
Instructional Technology	1,026,396	-	-	-	-	-	\$ 1,026,396
Board of Education	944,253	-	-	-	-	-	\$ 944,253
General Administration	959,553	-	-	682,166	-	-	\$ 1,641,719
School Administration	10,972,624	-	-	56,307	-	-	\$ 11,028,931
Facilities Acquisition & Construction	2,072,433	-	48,033,965	-	-	-	\$ 50,106,398
Fiscal Services	1,495,253	-	-	-	46,776	-	\$ 1,542,029
Food Services	-	-	-	10,931,672	-	-	\$ 10,931,672
Central Services	3,837,359	-	-	-	28,281,381	-	\$ 32,118,740
Pupil Transportation Services	5,914,143	-	-	331,292	-	-	\$ 6,245,435
Operation of Plant	19,232,445	-	-	-	-	-	\$ 19,232,445
Maintenance of Plant	3,739,919	-	-	-	-	-	\$ 3,739,919
Administrative Technology	3,758,606	-	-	-	-	-	\$ 3,758,606
Community Services	-	-	-	28,873	-	2,448,685	\$ 2,477,558
Debt Service	-	13,209,370	-	-	-	-	\$ 13,209,370
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 203,311,087	\$ 13,209,370	\$ 48,033,965	\$ 36,234,770	\$ 28,328,157	\$ 2,448,685	\$ 331,566,034
Transfers Out	\$ -	\$ -	\$ 19,703,931	\$ -	\$ -	\$ -	\$ 19,703,931
Fund Balances - June 30, 2023	\$ 8,918,879	\$ 18,472,244	\$ -	\$ 454,053	\$ 6,973,431	\$ 195,069	\$ 35,013,675
TOTAL EXPENDITURES,							\$ -
TRANSFERS & BALANCES	\$ 212,229,966	\$ 31,681,614	\$ 67,737,896	\$ 36,688,823	\$ 35,301,588	\$ 2,643,754	\$ 386,283,641

THE BEGINNING, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

(1) Non Revenue sources in Insurance Fund for Prescription Refunds and Rebates.



CERTIFICATION OF SCHOOL TAXABLE VALUE

Reset Form

Print Form

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2023	County : INDIAN RIVER
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Name of School District :
INDIAN RIVER CO SCHOOL DIST

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	\$	29,204,948,624	(1)
2.	Current year taxable value of personal property for operating purposes	\$	1,068,221,057	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	\$	27,286,729	(3)
4.	Current year gross taxable value for operating purposes <i>(Line 1 plus Line 2 plus Line 3)</i>	\$	30,300,456,410	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	\$	727,335,136	(5)
6.	Current year adjusted taxable value <i>(Line 4 minus Line 5)</i>	\$	29,573,121,274	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	\$	25,753,049,952	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? <i>(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)</i>		<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	(8)

SIGN HERE	Property Appraiser Certification	I certify the taxable values above are correct to the best of my knowledge.		
	Signature of Property Appraiser :	Date :		
	Electronically Certified by Property Appraiser	6/21/2023 11:25 AM		

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) <i>(Sum of previous year's RLE and prior period funding adjustment)</i>	3.2370	per \$1,000	(9)
10.	Prior year local board millage levy <i>(All discretionary millages)</i>	2.7480	per \$1,000	(10)
11.	Prior year state law proceeds <i>(Line 9 multiplied by Line 7, divided by 1,000)</i>	\$	83,362,623	(11)
12.	Prior year local board proceeds <i>(Line 10 multiplied by Line 7, divided by 1,000)</i>	\$	70,769,381	(12)
13.	Prior year total state law and local board proceeds <i>(Line 11 plus Line 12)</i>	\$	154,132,004	(13)
14.	Current year state law rolled-back rate <i>(Line 11 divided by Line 6, multiplied by 1,000)</i>	2.8189	per \$1,000	(14)
15.	Current year local board rolled-back rate <i>(Line 12 divided by Line 6, multiplied by 1,000)</i>	2.3930	per \$1,000	(15)
16.	Current year proposed state law millage rate <i>(Sum of RLE and prior period funding adjustment)</i>	3.1630	per \$1,000	(16)
17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	E. Additional Voted Millage
	1.5000	0.7480	0.0000	
	Current year proposed local board millage rate <i>(17A plus 17B, plus 17C, plus 17D, plus 17E)</i>			2.7480 per \$1,000

18.	Current year state law proceeds <i>(Line 16 multiplied by Line 4, divided by 1,000)</i>	\$ 95,840,344	(18)
19.	Current year local board proceeds <i>(Line 17 multiplied by Line 4, divided by 1,000)</i>	\$ 83,265,654	(19)
20.	Current year total state law and local board proceeds <i>(Line 18 plus Line 19)</i>	\$ 179,105,998	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate <i>(Line 16 divided by Line 14, minus 1, multiplied by 100)</i>	12.21	% (21)
22.	Current year total proposed rate as a percent change of rolled-back rate <i>{{(Line 16 plus Line 17) divided by (Line 14 plus Line 15)}, minus 1}, multiplied by 100</i>	13.41	% (22)

Final public budget hearing	Date : 9/7/2023	Time : 5:01 PM	Place : JA Thompson Administrative Center, 6500 57th Street, Vero Beach, Florida 32967
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S I G N H E R E	Taxing Authority Certification	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.		
	Signature of Chief Administrative Officer :		Date :	
	Title : Dr. David K. Moore, SUPERINTENDENT		Contact Name And Contact Title : Ronald A Fagan, Chief Financial Officer	
	Mailing Address : 6500 57th STREET		Physical Address : 6500 57th STREET	
	City, State, Zip : VERO BEACH, FL 32967		Phone Number : 7725643180	Fax Number : 7725643037

Continued on page 3

Please return completed form to:
 Florida Department of Education
 Office of Funding & Financial Reporting
 325 West Gaines Street, Room 814
 Tallahassee, Florida 32399-0400

Resolution Number 2024-04

**FLORIDA DEPARTMENT OF EDUCATION
 RESOLUTION DETERMINING
 REVENUES AND MILLAGES LEVIED**

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2023, AND ENDING JUNE 30, 2024.

WHEREAS, section 1011.04, Florida Statutes, requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, section 1011.71, Florida Statutes, provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>30,300,456,410</u>	Required Local Effort	\$ <u>92,006,730</u>	<u>3.1630</u> mills <small>s. 1011.62(4), F.S.</small>
	Prior-Period Funding Adjustment Millage	\$ <u>0</u>	<u>0.0000</u> mills <small>s. 1011.62(4)(e), F.S.</small>
	Total Required Millage	\$ <u>92,006,730</u>	<u>3.1630</u> mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>30,300,456,410</u>	Discretionary Operating	\$ <u>21,758,152</u>	<u>0.7480</u> mills <small>s. 1011.71(1), F.S.</small>

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>30,300,456,410</u>	Additional Operating	\$ <u>14,544,220</u>	<u>0.5000</u> mills <small>ss. 1011.71(9) and 1011.73(2), F.S.</small>
	Additional Capital Improvement	\$ <u>0</u>	<u>0</u> mills <small>s. 1011.73(1), F.S.</small>

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ <u>30,300,456,410</u>	Local Capital Improvement	\$ <u>43,632,658</u>	<u>1.5000</u> mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	\$ <u>0</u>	<u> </u> mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
\$ _____	_____	\$ _____	<u> </u> mills s. 1010.40, F.S.
	_____	\$ _____	<u> </u> mills s. 1011.74, F.S.
	_____	\$ _____	<u> </u> mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED EXCEEDS IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO SECTION 200.065(1), F.S., BY 13.41 PERCENT.

STATE OF FLORIDA

COUNTY OF INDIAN RIVER

I, Dr. David K. Moore, Superintendent of Schools and ex-officio secretary of the District School Board of Indian River County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Indian River County, Florida, on September 7, 2023.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be sent to the Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

Resolution Adopting 2023-24 Final Budget

Resolution Number 2024-05

A RESOLUTION OF THE INDIAN RIVER COUNTY SCHOOL BOARD ADOPTING THE FINAL BUDGET FOR FISCAL YEAR 2023-24.

WHEREAS, the School Board of Indian River County, Florida, did, pursuant to Chapters 200 and 1011, Florida Statutes, approve final millage rates and the final budget for the fiscal year July 1, 2023 to June 30, 2024; and

WHEREAS, the Indian River County School Board set forth the appropriations and revenue estimate for the Budget for fiscal year 2023-24; and

WHEREAS, at the public hearing and in full compliance with Chapter 200, Florida Statutes, the Indian River County School Board adopted the final millage rates and the final budget in the amount of \$386,283,641 for fiscal year 2023-24.

NOW THEREFORE, BE IT RESOLVED:

That the attached budget of Indian River County School Board, including the millage rates as set forth therein, is hereby adopted by the School Board of Indian River County as a final budget for the categories indicated for the fiscal year July 1, 2023 to June 30, 2024.

Dated at Vero Beach, Indian River County, Florida, this 7th day of September 2023.

The Honorable Dr. Peggy Jones
Chairman Indian River County School Board

Date of Signature

Estimated 2023-2024 Indian River School District Taxes

	<u>2022</u>	<u>2023</u>	<u>Difference</u>
1 Estimated Taxable Value =	\$ 25,807,424,289	\$ 30,300,456,410	17.41%

MILLAGE RATE COMPARISON			
DESCRIPTION	2022-23	2023-24	DIFFERENCE
2 Required Local Effort	3.237	3.163	(0.074)
3 Discretionary	0.748	0.748	0.000
4 Capital Projects	1.500	1.500	0.000
5 Special Referendum Millage	0.500	0.500	0.000
6 Total Millage	5.985	5.911	(0.074)

-1.24%

SAMPLE PROPERTY TAX BILL - No Change in Property Value			
TAXES	2022-23	2023-24	DIFFERENCE
7 Assessed Value		\$250,000	
8 Homestead		(\$25,000)	
9 Taxable Value		\$225,000	
10 Required Local Effort	\$728.33	\$711.68	(\$16.65)
11 Discretionary	\$168.30	\$168.30	\$0.00
12 Capital Projects	\$337.50	\$337.50	\$0.00
13 Special Referendum Millage	\$112.50	\$112.50	\$0.00
14 Total School District Taxes	\$1,346.63	\$1,329.98	(\$16.65)

-1.24%

SAMPLE HOME TAX BILL - Increase in Property Value 6% with 3% Save Our Homes Cap

Market Value	\$250,000	\$265,000	\$15,000
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15 Assessed Value	\$250,000	\$257,500	\$7,500
16 Homestead	(\$25,000)	(\$25,000)	\$0
17 Taxable Value	\$225,000	\$232,500	\$7,500
TAXES	2022-23	2023-24	DIFFERENCE
18 Required Local Effort	\$728.33	\$735.40	\$7.07
19 Discretionary	\$168.30	\$173.91	\$5.61
20 Capital Projects	\$337.50	\$348.75	\$11.25
21 Special Referendum Millage	\$112.50	\$116.25	\$3.75
22 Total School District Taxes	\$1,346.63	\$1,374.31	\$27.68

2.06%

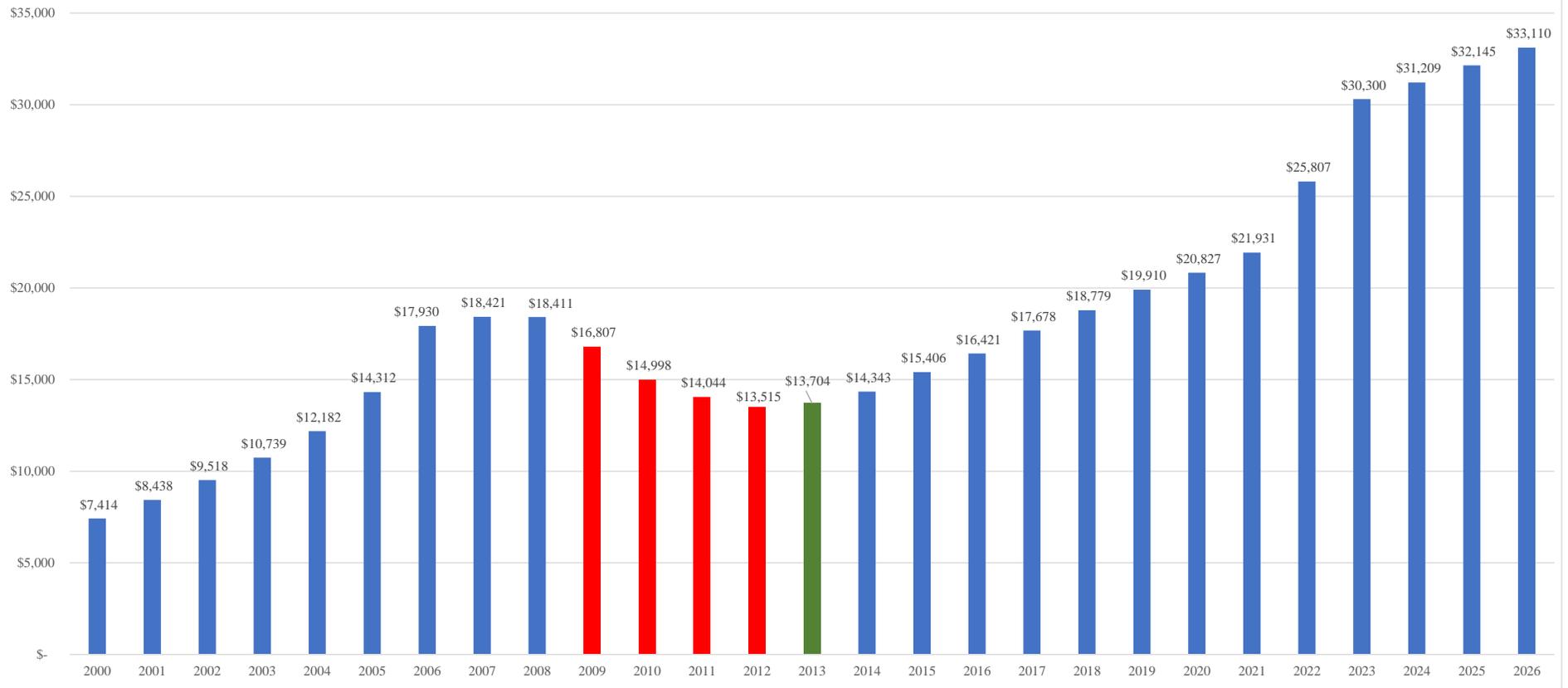
SAMPLE HOME TAX BILL -Increase in Property Value 6% and NO 3% Save Our Homes Cap

Market Value	\$250,000	\$265,000	\$15,000
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23 Assessed Value	\$250,000	\$265,000	\$15,000
24 Homestead	(\$25,000)	(\$25,000)	\$0
25 Taxable Value	\$225,000	\$240,000	\$15,000
TAXES	2022-23	2023-24	DIFFERENCE
26 Required Local Effort	\$728.33	\$759.12	\$30.80
27 Discretionary	\$168.30	\$179.52	\$11.22
28 Capital Projects	\$337.50	\$360.00	\$22.50
29 Special Referendum Millage	\$112.50	\$120.00	\$7.50
30 Total School District Taxes	\$1,346.63	\$1,418.64	\$72.02

5.35%

**School District of Indian River County
Taxable School Values
(Billions)
July 2023**



NOTICE OF PROPOSED TAX INCREASE

The Indian River County School Board will soon consider a measure to increase its property tax levy.

Last year's property tax levy

A. Initially proposed tax levy.....	\$ 154,457,434
B. Less tax reductions due to Value Adjustment Board	
and other assessment changes	\$ 325,430
C. Actual property tax levy	\$ 154,132,004
This year's proposed tax levy	\$ 179,105,998

A portion of the tax levy is required under state law in order for the school board to receive **\$42,841,488** in state education grants. The required portion has **increased** by **12.21** percent, and represents approximately **five-tenths** of the total proposed taxes.

The remainder of the taxes is proposed solely at the discretion of the school board. All concerned citizens are invited to a public hearing on the tax increase to be held on **July 24th, 2023 at 5:01 p.m.** in the School Board meeting room located at **the J.A. Thompson Administrative Center at 6500 57th Street, Vero Beach, Florida.** A DECISION on the proposed tax increase and the budget will be made at this hearing.

NOTICE OF TAX FOR SCHOOL CAPITAL OUTLAY

The **Indian River County School District** will soon consider a measure to continue to impose a **1.50** mill property tax for the Capital Outlay projects listed herein. This tax is in addition to the School Board's proposed tax of **4.4110** mills for operating expenses and is proposed solely at the discretion of the School Board.

THE PROPOSED COMBINED SCHOOL BOARD TAX INCREASE FOR BOTH OPERATING EXPENSES AND CAPITAL OUTLAY IS SHOWN IN THE ADJACENT NOTICE

The Capital Outlay Tax will generate approximately **\$43,632,658** to be used for the following projects:

CONSTRUCTION AND REMODELING

New Wing Addition & Cafeteria Expansion at Sebastian River Middle School	Technology for Schools/Administration
Cafeteria Expansion at Glendale Elementary	Various Minor Capital Improvements
Culinary Kitchen Remodel at Treasure Coast Technical College	Student Restroom Remodeling – Districtwide
Automotive Mechanic Shop Remodel at Sebastian River High School	Single Point of Entry Projects – Districtwide
Hurricane Hardening	Covered Walkways – Districtwide
Media Center Renovations – Districtwide	Access Control Projects – Districtwide
Acquisition of Land and Buildings Construction and Remodeling – Districtwide	Security Fencing and Gates - Districtwide
	Athletic Fields, Track Facility, Additional Parking
	Roof Replacements – District Wide

MAINTENANCE, RENOVATION, AND REPAIR

Reimbursement of the maintenance, renovation and repairs paid through the General Fund as permitted by Florida Statute

Safety to Health and ADA Compliance - Districtwide	HVAC, Chillers, and Ductwork - Districtwide
Communication Systems including Transmission Video - Districtwide	Electrical and Plumbing Repairs and Upgrades - Districtwide
Energy Management Improvements	Safety and Security Improvements - Districtwide
Paving Parking areas, Walkways and Sidewalks - Districtwide	Drainage, Grading and Site Improvements
Replace and Repair Windows, Doors and Door Locks - Districtwide	Repair, Renovation and Maintenance of Educational Facilities, including Classrooms, Administrative Offices, Band, Physical Education and Athletic Areas
Renovation and Repair from Hurricane Damage	Retention Pond Maintenance
Fire Alarm Upgrades	Performing Arts Center Lighting/Sound Upgrades
Exterior Painting Projects - Districtwide	Flooring Projects - Districtwide
Interior Painting Project - Districtwide	Consulting Services on Capital Projects - Districtwide
Lift Station Upgrades and Bus Lifts - Districtwide	Elevator Upgrades - Districtwide
Kitchen Equipment Replacement – Districtwide	Playground Equipment and Surfaces– Districtwide
Generator Maintenance – Districtwide	Roof Repairs – District Wide

MOTOR VEHICLE PURCHASES

Purchase of Motor Vehicles	Purchase of Maintenance Vehicles
Purchase of Ten (10) School Buses	Lease Purchase Security Vehicles
Purchase of Instructional Materials Delivery Truck	Lease of Driver's Education Vehicles

NEW AND REPLACEMENT EQUIPMENT, COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

Purchase of Furniture/Equipment – Districtwide, Technology Equipment/Software and Infrastructure – Districtwide, Communication Equipment – Districtwide, Communication/Enterprise Technology - Districtwide, Purchase Software Applications for Districtwide Administration of Personnel, Lease-Purchase of Computers and Tablets, Enterprise Resource Software acquired via License/Maintenance Fees or Lease Agreements

PAYMENTS FOR EDUCATIONAL FACILITIES AND SITES DUE UNDER A LEASE-PURCHASE AGREEMENT

Annual Master Lease Payments for Various Facilities and Renovations
Performance Contracting Lease Agreement for Capital Improvements and Equipment
Debt Service payments on Series 2010, 2014, 2016 Certificates of Participation

PAYMENTS FOR RENTING AND LEASING EDUCATIONAL FACILITIES AND SITES

Lease and Lease-purchase of New and Replacement Equipment – Districtwide
Lease and Lease-purchase of New and Replacement Portable Classrooms – Districtwide
Leasing of Educational and Ancillary Facilities and Sites

PAYMENTS OF LOANS APPROVED PURSUANT TO FS.1011.14 AND 1011.15, F.S.

Loans for Short Term Cash Flow, payment of loans to eliminate emergency conditions

PAYMENT OF COSTS OF COMPLIANCE WITH ENVIRONMENTAL STATUTES, RULES AND REGULATIONS

Water and Wastewater Systems Management, Asbestos Abatement/Removal, Radon Testing, Removal of Hazardous Waste, Ground Water Recovery System, Removal of Underground Storage Tanks, Wetland Monitoring, Air Quality Testing and Remediation, Lead/Copper Testing, Pesticide Program, Safety Inspections, Elevator Inspections

PAYMENT OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE THE EDUCATIONAL AND ANCILLARY PLANTS OF THE SCHOOL DISTRICT

Insurance premiums on District Facilities, Equipment and Plant Infrastructure

PAYMENT OF COSTS OF LEASING RELOCATABLE EDUCATIONAL FACILITIES

Leasing of Portable Classrooms

PAYMENT OF SALARIES AND BENEFITS

Salaries and benefits for school bus drivers

CHARTER SCHOOL CAPITAL OUTLAY PROJECTS PURSUANT TO S. 1013.62(4), F.S.

PURCHASE OF REAL PROPERTY

CONSTRUCTION OF SCHOOL FACILITIES

PURCHASE OR LEASE OF PERMANENT OR RELOCATABLE SCHOOL FACILITIES

PURCHASE OF VEHICLES TO TRANSPORT STUDENTS

RENOVATION, REPAIR, AND MAINTENANCE OF SCHOOL FACILITIES

PAYMENT OF THE COST OF PREMIUMS FOR PROPERTY AND CASUALTY INSURANCE NECESSARY TO INSURE SCHOOL FACILITIES

PURCHASE OR LEASE OF DRIVER'S EDUCATION VEHICLES, MAINTENANCE VEHICLES, SECURITY VEHICLES, OR VEHICLES USED IN STORING OR DISTRIBUTING MATERIALS AND EQUIPMENT

COMPUTER AND DEVICE HARDWARE AND OPERATING SYSTEM SOFTWARE NECESSARY FOR GAINING ACCESS TO OR ENHANCING THE USE OF ELECTRONIC AND DIGITAL INSTRUCTIONAL CONTENT AND RESOURCES, AND ENTERPRISE RESOURCE SOFTWARE

PAYMENT OF COSTS OF OPENING DAY COLLECTION FOR LIBRARY MEDIA CENTER

All concerned citizens are invited to a public hearing to be held on **July 24, 2023**, at **5:01 P.M. in the Indian River County J.A. Thompson Administrative Center 6500 57th Street, Vero Beach, Florida.**

A DECISION on the proposed CAPITAL OUTLAY TAXES will be made at this hearing.

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2023-24**

SECTION I. ASSESSMENT AND MILLAGE LEVIES

A. Certified Taxable Value of Property in County by Property Appraiser		30,300,456,410.00
B. Millage Levies on Nonexempt Property:		DISTRICT MILLAGE LEVIES
	Nonvoted	Voted
	Total	
1. Required Local Effort	3.1570	3.1570
2. Prior-Period Funding Adjustment Millage	0.0060	0.0060
3. Discretionary Operating	0.7480	0.7480
4. Additional Operating		0.5000
5. Additional Capital Improvement		
6. Local Capital Improvement	1.5000	1.5000
7. Discretionary Capital Improvement		
8. Debt Service		
TOTAL MILLS	5.4110	0.5000
		5.9110

ESE 139

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100

Page 2

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL:</i>		
Federal Impact, Current Operations	3121	
Reserve Officers Training Corps (ROTC)	3191	125,000.00
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	125,000.00
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Medicaid	3202	350,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	533,790.00
Total Federal Through State and Local	3200	883,790.00
<i>STATE:</i>		
Florida Education Finance Program (FEFP)	3310	23,911,706.00
Workforce Development	3315	1,134,266.00
Workforce Development Capitalization Incentive Grant	3316	
Workforce Education Performance Incentives	3317	55,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	15,000.00
District Discretionary Lottery Funds	3344	2,551,795.00
Class Size Reduction Operating Funds	3355	16,377,987.00
Florida School Recognition Funds	3361	
Voluntary Prekindergarten Program (VPK)	3371	600,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	148,302.44
Total State	3300	44,794,056.44
<i>LOCAL:</i>		
District School Taxes	3411	127,977,915.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	
Tuition	3424	
Lease Revenue	3425	24,400.00
Investment Income	3430	750,000.00
Gifts, Grants and Bequests	3440	1,840,944.24
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	10,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	185,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	9,000.00
Postsecondary Lab Fees	3465	160,000.00
Lifelong Learning Fees	3466	1,000.00
GED® Testing Fees	3467	8,000.00
Financial Aid Fees	3468	
Other Student Fees	3469	33,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	275,000.00
Other Schools, Courses and Classes Fees	3479	
Miscellaneous Local Sources	3490	1,300,476.00
Total Local	3400	132,574,735.24
TOTAL ESTIMATED REVENUES		178,377,581.68
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	25,000.00
Loss Recoveries	3740	
<i>Transfers In:</i>		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	7,321,060.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	7,321,060.00
TOTAL OTHER FINANCING SOURCES		7,346,060.00
Fund Balance, July 1, 2023	2800	26,506,324.49
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		212,229,966.17

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	134,607,891.26	74,045,914.87	19,080,458.46	31,423,923.52	1,060.83	7,589,621.97	814,601.09	1,652,310.52
Student Support Services	6100	4,451,874.77	3,054,462.66	1,045,609.84	180,235.32	2,000.00	134,588.81	15,267.24	19,710.90
Instructional Media Services	6200	2,399,913.16	1,562,521.70	604,507.78	4,819.62		8,858.47	218,930.59	275.00
Instruction and Curriculum Development Services	6300	4,545,248.30	3,388,855.61	1,070,554.55	66,357.12		12,919.08	3,061.97	3,499.97
Instructional Staff Training Services	6400	3,069,525.59	1,284,929.95	380,782.48	1,348,829.28		11,906.17		43,077.71
Instruction-Related Technology	6500	1,026,395.75	430,286.85	62,779.15	407,795.27		74,963.24	50,171.24	400.00
Board	7100	944,253.00	257,606.80	209,531.85	415,506.79		42,002.56		19,605.00
General Administration	7200	959,553.19	380,643.35	179,393.52	236,113.77	592.00	21,697.26	1,613.29	139,500.00
School Administration	7300	10,993,563.85	8,029,441.16	2,789,635.81	110,420.68	40.58	32,736.53	18,914.66	12,374.43
Facilities Acquisition and Construction	7400	2,072,432.76	563,338.00	173,084.18	23,690.00	2,900.00	3,245.00	71,450.58	1,234,725.00
Fiscal Services	7500	1,495,252.79	1,018,558.70	330,707.09	138,330.00		5,800.00	1,000.00	857.00
Food Service	7600								
Central Services	7700	3,842,709.42	2,375,937.43	920,269.74	403,090.28	8,600.00	84,222.19	22,571.97	28,017.81
Student Transportation Services	7800	5,915,936.62	3,126,689.64	1,229,704.36	713,920.58	568,150.79	223,736.25	52,660.00	1,075.00
Operation of Plant	7900	19,241,249.80	4,994,719.79	1,877,974.61	7,294,127.59	4,586,811.72	384,839.96	97,054.59	5,721.54
Maintenance of Plant	8100	3,740,306.47	2,230,970.29	817,253.01	511,972.67	43,250.00	131,953.50	4,907.00	
Administrative Technology Services	8200	3,765,105.78	1,688,752.08	613,442.01	1,221,196.17		139,000.00	102,715.52	
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		203,071,212.51	108,433,628.88	31,385,688.44	44,500,328.66	5,213,405.92	8,902,090.99	1,474,919.74	3,161,149.88
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710	239,875.66							
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750	8,918,878.00							
TOTAL ENDING FUND BALANCE	2700	9,158,753.66							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		212,229,966.17							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 Page 4

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
National School Lunch Act	3260	7,183,280.00
USDA-Donated Commodities	3265	780,000.00
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	7,963,280.00
<i>STATE:</i>		
School Breakfast Supplement	3337	34,000.00
School Lunch Supplement	3338	46,000.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	80,000.00
<i>LOCAL:</i>		
Investment Income	3430	5.00
Gifts, Grants and Bequests	3440	
Food Service	3450	2,557,503.00
Other Miscellaneous Local Sources	3495	
Total Local	3400	2,557,508.00
TOTAL ESTIMATED REVENUES		10,600,788.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	745,716.72
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		11,346,504.72

ESE 139

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410 (Continued) Page 5

APPROPRIATIONS	Account Number	
<i>Food Services: (Function 7600)</i>		
Salaries	100	3,490,382.65
Employee Benefits	200	1,640,381.25
Purchased Services	300	184,787.89
Energy Services	400	323,200.00
Materials and Supplies	500	4,575,024.19
Capital Outlay	600	400,425.32
Other	700	278,250.00
Capital Outlay (Function 9300)	600	
TOTAL APPROPRIATIONS		10,892,451.30
OTHER FINANCING USES:		
<i>Transfers Out (Function 9700)</i>		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2024	2710	132,269.37
Restricted Fund Balance, June 30, 2024	2720	
Committed Fund Balance, June 30, 2024	2730	
Assigned Fund Balance, June 30, 2024	2740	321,784.05
Unassigned Fund Balance, June 30, 2024	2750	
TOTAL ENDING FUND BALANCE	2700	454,053.42
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		11,346,504.72

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

	Account Number	
ESTIMATED REVENUES		
<i>FEDERAL DIRECT:</i>		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Career and Technical Education	3201	255,203.50
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	231,180.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	735,765.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	5,562,625.89
Elementary and Secondary Education Act, Title I	3240	5,569,370.44
Language Instruction - Title III	3241	21,387.00
Twenty-First Century Schools - Title IV	3242	
Federal Through Local	3280	31,535.00
Miscellaneous Federal Through State	3299	354,683.99
Total Federal Through State And Local	3200	12,761,750.82
<i>STATE:</i>		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	1,500,000.00
Total State	3300	1,500,000.00
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	1,047.28
Other Miscellaneous Local Sources	3495	
Total Local	3400	1,047.28
TOTAL ESTIMATED REVENUES		14,262,798.10
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		14,262,798.10

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	7,972,397.77	4,703,780.92	2,289,681.32	589,680.78		211,426.26	128,078.49	49,750.00
Student Support Services	6100	1,770,473.34	1,221,925.93	412,996.23	67,542.82		67,008.36	1,000.00	
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	2,433,325.91	1,784,991.21	620,850.70	19,580.00			5,000.00	2,904.00
Instructional Staff Training Services	6400	1,428,169.83	899,234.31	287,671.08	185,857.52		28,532.50		26,874.42
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	555,904.61							555,904.61
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800	102,526.64			1,076.64				101,450.00
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		14,262,798.10	8,609,932.37	3,611,199.33	863,737.76		306,967.12	134,078.49	736,883.03
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		14,262,798.10							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

**SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

**SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES
ACT RELIEF (INCLUDING GEER) - FUND 442**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	48,752.26
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	48,752.26
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		48,752.26
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		48,752.26

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	16,390.79	4,018.00	1,748.45			9,221.06	1,403.28	
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	3,488.91	3,403.46						85.45
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	28,872.56					28,872.56		
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		48,752.26	7,421.46	1,748.45			38,093.62	1,403.28	85.45
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		48,752.26							

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	239,913.34
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	239,913.34
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		239,913.34
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		239,913.34

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	185,134.95	54,850.26	10,948.44	6,731.12		108,452.60	2,880.03	1,272.50
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	9,834.39							9,834.39
School Administration	7300	44,944.00				403.00		44,541.00	
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		239,913.34	54,850.26	10,948.44	6,731.12	403.00	108,452.60	47,421.03	11,106.89
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		239,913.34							

DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA
ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

**SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY
SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	10,790,855.07
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	10,790,855.07
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		10,790,855.07
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		10,790,855.07

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	7,081,677.01	2,204,659.50	709,488.66	1,319,307.18		2,623,595.99	7,000.00	217,625.68
Student Support Services	6100	3,159,845.79	2,277,663.20	861,377.50	20,805.09				
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300	897.08	897.08						
Instructional Staff Training Services	6400	152,658.05	115,114.64	37,543.41					
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200	116,427.26							116,427.26
School Administration	7300	11,362.93	8,887.66	2,475.27					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600	39,221.70					39,221.70		
Central Services	7700								
Student Transportation Services	7800	228,765.25							228,765.25
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		10,790,855.07	4,607,222.08	1,610,884.84	1,340,112.27		2,662,817.69	7,000.00	562,818.19
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		10,790,855.07							

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

**SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT
RELIEF - FUND 446**

ESTIMATED REVENUES	Account Number	
<i>FEDERAL DIRECT:</i>		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
<i>LOCAL:</i>		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

**DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024**

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490

ESTIMATED REVENUES	Account Number	
<i>FEDERAL THROUGH STATE AND LOCAL:</i>		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
<i>STATE:</i>		
Other Miscellaneous State Revenues	3399	
Total State	3300	
<i>LOCAL:</i>		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199	1,436,319.14							1,436,319.14
Total Federal Direct Sources	3100	1,436,319.14							1,436,319.14
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	557,550.00	557,550.00						
SBE/COBI Bond Interest	3326								
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341								
Total State Sources	3300	557,550.00	557,550.00						
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	538,381.61						20.00	538,361.61
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	538,381.61						20.00	538,361.61
TOTAL ESTIMATED REVENUES		2,532,250.75	557,550.00					20.00	1,974,680.75
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
<i>Transfers In:</i>									
From General Fund	3610								
From Capital Projects Funds	3630	12,382,871.00						11,095,889.65	1,286,981.35
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	12,382,871.00						11,095,889.65	1,286,981.35
TOTAL OTHER FINANCING SOURCES		12,382,871.00						11,095,889.65	1,286,981.35
Fund Balance, July 1, 2023	2800	16,766,492.00	30,096.51						16,736,395.49
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		31,681,613.75	587,646.51					11,095,909.65	19,998,057.59

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XII. DEBT SERVICE FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
<i>Debt Service: (Function 9200)</i>									
Redemption of Principal	710	9,760,092.42	501,000.00					9,259,092.42	
Interest	720	3,437,347.33	56,550.00					1,828,772.23	1,552,025.10
Dues and Fees	730	11,930.00						8,025.00	3,905.00
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	13,209,369.75	557,550.00					11,095,889.65	1,555,930.10
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (Function 9299)	760								
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720	18,472,244.00	20,000.00						18,452,244.00
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCES	2700	18,472,244.00	20,000.00						18,452,244.00
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		31,681,613.75	577,550.00					11,095,889.65	20,008,174.10

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	110,013.00						110,013.00				
Interest on Undistributed CO&DS	3325											
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	1,200,000.00									1,200,000.00	
Other Miscellaneous State Revenues	3399	9,005.00									9,005.00	
Total State Sources	3300	1,319,018.00						110,013.00			1,209,005.00	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413											
County Local Sales Tax	3418	43,632,658.00							43,632,658.00			
School District Local Sales Tax	3419											
Tax Redemptions	3421											
Investment Income	3430											
Gifts, Grants and Bequests	3440	32,158.00							32,158.00			
Miscellaneous Local Sources	3490											
Impact Fees	3496	1,000,000.00									1,000,000.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	44,664,816.00							43,664,816.00		1,000,000.00	
TOTAL ESTIMATED REVENUES		45,983,834.00						110,013.00	43,664,816.00		2,209,005.00	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2023	2800	21,754,062.46						184,328.78	16,682,075.53		4,917,658.15	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		67,737,896.46						264,341.78	60,346,891.53		7,126,663.15	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
<i>Appropriations: (Functions 7400-9200)</i>												
Library Books (New Libraries)	610											
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	5,265,842.19							9,200.00		5,256,642.19	
Furniture, Fixtures and Equipment	640	9,674,710.23							9,357,971.59		316,738.64	
Motor Vehicles (Including Buses)	650	2,721,078.82							2,721,078.82			
Land	660											
Improvements Other Than Buildings	670	6,844,258.26							6,589,732.44		254,525.82	
Remodeling and Renovations	680	23,417,164.13						195,427.40	23,111,658.39		110,078.34	
Computer Software	690	110,911.37							110,911.37			
Charter School Local Capital Improvement	793											
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		48,033,965.00						195,427.40	41,900,552.61		5,937,984.99	
OTHER FINANCING USES:												
<i>Transfers Out: (Function 9700)</i>												
To General Fund	910	7,321,060.00							6,121,060.00		1,200,000.00	
To Debt Service Funds	920	12,382,871.00							12,382,871.00			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	19,703,931.00							18,503,931.00		1,200,000.00	
TOTAL OTHER FINANCING USES		19,703,931.00							18,503,931.00		1,200,000.00	
Nonspendable Fund Balance, June 30, 2024	2710											
Restricted Fund Balance, June 30, 2024	2720											
Committed Fund Balance, June 30, 2024	2730											
Assigned Fund Balance, June 30, 2024	2740											
Unassigned Fund Balance, June 30, 2024	2750											
TOTAL ENDING FUND BALANCES	2700											
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		67,737,896.00						195,427.40	60,404,483.61		7,137,984.99	

DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000

Page 26

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
<i>Transfers In:</i>		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2023	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

ESE 139

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

Page 27

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
<i>Transfers Out: (Function 9700)</i>									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2024	2710								
Restricted Fund Balance, June 30, 2024	2720								
Committed Fund Balance, June 30, 2024	2730								
Assigned Fund Balance, June 30, 2024	2740								
Unassigned Fund Balance, June 30, 2024	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XV. ENTERPRISE FUNDS

ESTIMATED REVENUES	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES:									
Charges for Services	3481	2,193,979.74						2,193,979.74	
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		2,193,979.74						2,193,979.74	
NONOPERATING REVENUES:									
Investment Income	3430	43,278.49						43,278.49	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		43,278.49						43,278.49	
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Enterprise Funds Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
Total Transfers In	3600								
Net Position, July 1, 2023	2880	406,496.83						406,496.83	
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		2,643,755.06						2,643,755.06	
ESTIMATED EXPENSES									
OPERATING EXPENSES: (Function 9900)									
Salaries	100	1,425,659.00						1,425,659.00	
Employee Benefits	200	349,930.98						349,930.98	
Purchased Services	300	129,444.73						129,444.73	
Energy Services	400								
Materials and Supplies	500	77,938.51						77,938.51	
Capital Outlay	600	28,500.00						28,500.00	
Other (including Depreciation)	700	437,212.06						437,212.06	
Total Operating Expenses		2,448,685.28						2,448,685.28	
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Enterprise Funds Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	195,069.78						195,069.78	
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		2,643,755.06						2,643,755.06	

DISTRICT SCHOOL BOARD OF INDIAN RIVER COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2024

SECTION XVI INTERNAL SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	710 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium Programs	791 Other Internal Service
OPERATING REVENUES:									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484	21,109,890.90	21,109,890.90						
Other Operating Revenues	3489	6,137,165.00	6,137,165.00						
Total Operating Revenues		27,247,055.90	27,247,055.90						
NONOPERATING REVENUES:									
Investment Income	3430	335,500.00	335,500.00						
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495	75,000.00	75,000.00						
Loss Recoveries	3740								
Gain on Disposition of Assets	3780								
Total Nonoperating Revenues		410,500.00	410,500.00						
Transfers In:									
From General Fund	3610								
From Debt Service Funds	3620								
From Capital Projects Funds	3630								
From Special Revenue Funds	3640								
Interfund (Internal Service Funds Only)	3650								
From Permanent Funds	3660								
From Enterprise Funds	3690								
Total Transfers In	3600								
Net Position, July 1, 2023	2880	7,644,032.00	7,644,032.00						
TOTAL OPERATING REVENUES, NONOPERATING REVENUES, TRANSFERS IN AND NET POSITION		35,301,587.90	35,301,587.90						
ESTIMATED EXPENSES									
	Object								
OPERATING EXPENSES: (Function 9900)									
Salaries	100	177,687.58	177,687.58						
Employee Benefits	200	63,636.47	63,636.47						
Purchased Services	300	130,038.76	130,038.76						
Energy Services	400	730.91	730.91						
Materials and Supplies	500	43,042.69	43,042.69						
Capital Outlay	600								
Other (including Depreciation)	700	27,913,020.59	27,913,020.59						
Total Operating Expenses		28,328,157.00	28,328,157.00						
NONOPERATING EXPENSES: (Function 9900)									
Interest	720								
Loss on Disposition of Assets	810								
Total Nonoperating Expenses									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund Transfers (Internal Service Funds Only)	950								
To Permanent Funds	960								
To Enterprise Funds	990								
Total Transfers Out	9700								
Net Position, June 30, 2024	2780	6,973,431.00	6,973,431.00						
TOTAL OPERATING EXPENSES, NONOPERATING EXPENSES, TRANSFERS OUT AND NET POSITION		35,301,588.00	35,301,588.00						

Strategic Plan





SCHOOL DISTRICT OF INDIAN RIVER COUNTY

District Strategic Plan

2020 - 2025



Transforming education to inspire & empower ALL students
to maximize their full potential.



DISTRICT STRATEGIC PLAN 2020 - 2025

Guiding Principles

Provide equitable access to high-quality, rigorous instruction.

Invest in collaborative cultures that promote the growth of all.

Empower problem solvers at every level of the organization.

Engage in innovative practices to optimize outcomes.

Communicate with transparency and integrity with all stakeholders.



DISTRICT STRATEGIC PLAN FOCUS AREAS



ACADEMIC SUCCESS: Ensure high-quality, equitable, standards-based instruction for all students.



EQUITY, CULTURE, & CLIMATE: Cultivate safe, respectful, and supportive school environments, which are equitable and inclusive.



COMMUNICATION & ENGAGEMENT: Establish connections and trust among all internal and external stakeholders.



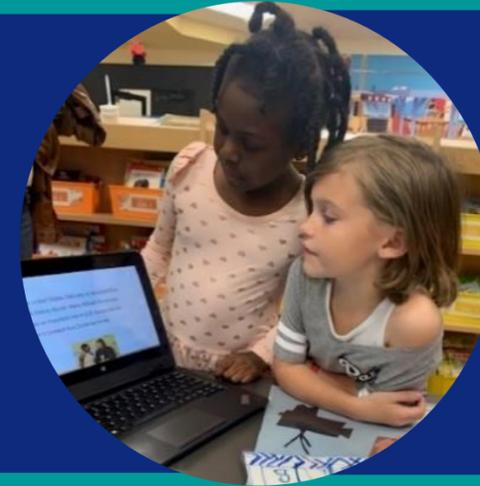
TALENT DEVELOPMENT & SUPPORT: Build a culture that attracts, develops, and supports the continuous growth of all employees.



ORGANIZATIONAL & FISCAL RESPONSIBILITY: Efficiently use district resources to enhance learning and ensure financial stability.



All students are accepted & included within our school communities.



All classrooms are designed to meet the needs of students in the 21st Century.



All students have access to programs that support their talents & interests.



All employees are respected & valued as part of an innovative workforce.

Transformational Impacts

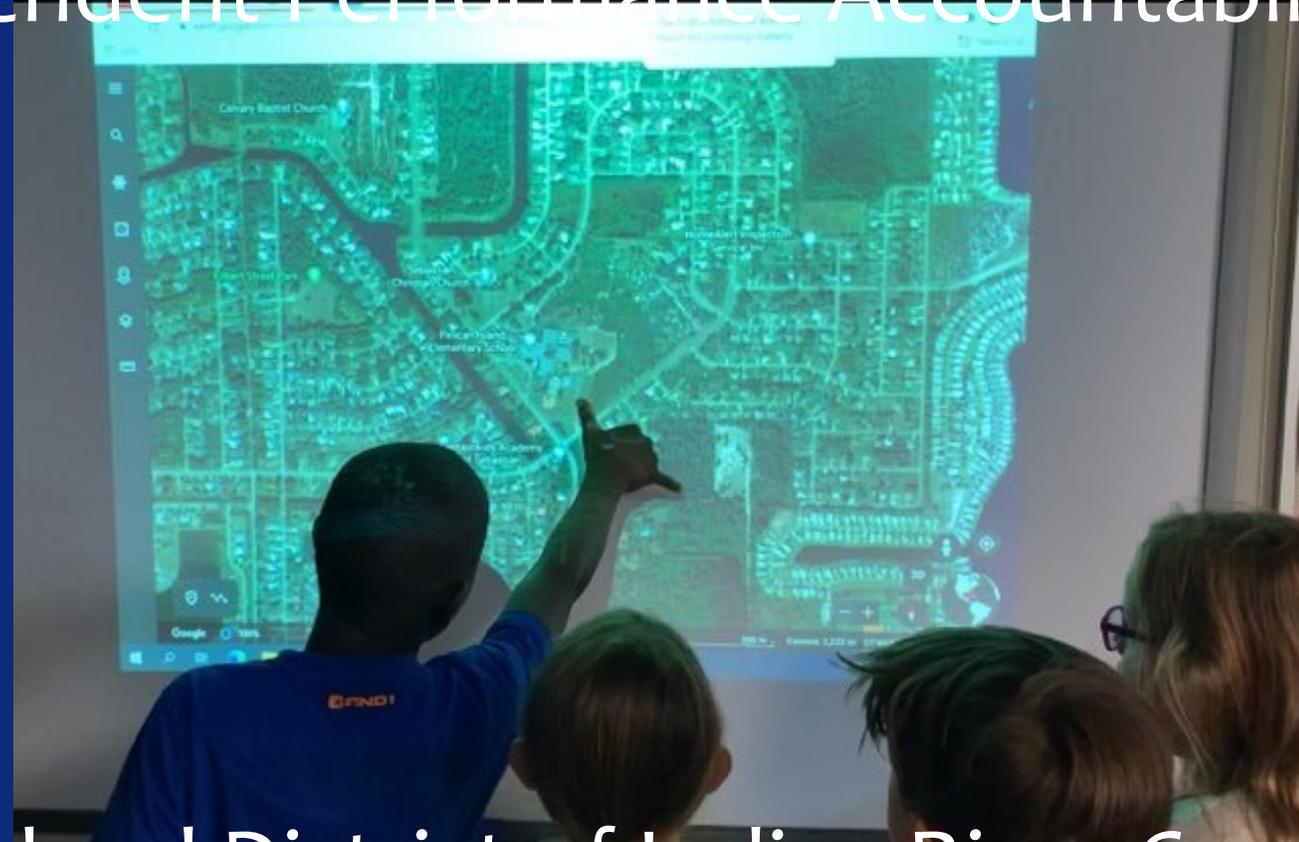
ACHIEVE 2025



All students graduate & are prepared to be the global leaders & innovators of the future.

2022-2023 Annual Review

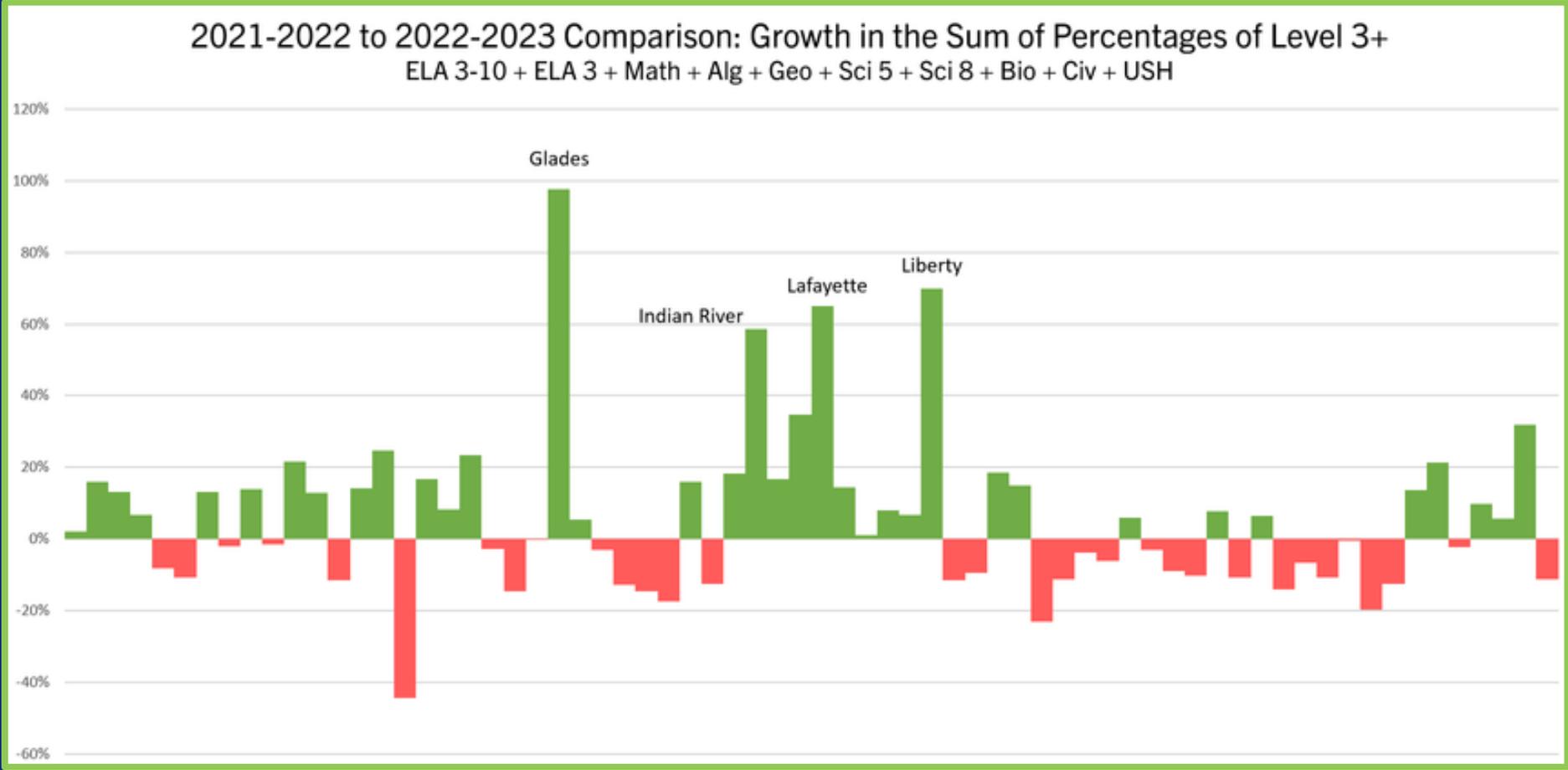
District Strategic Plan & Superintendent Performance Accountability System



School District of Indian River County
August 28, 2023



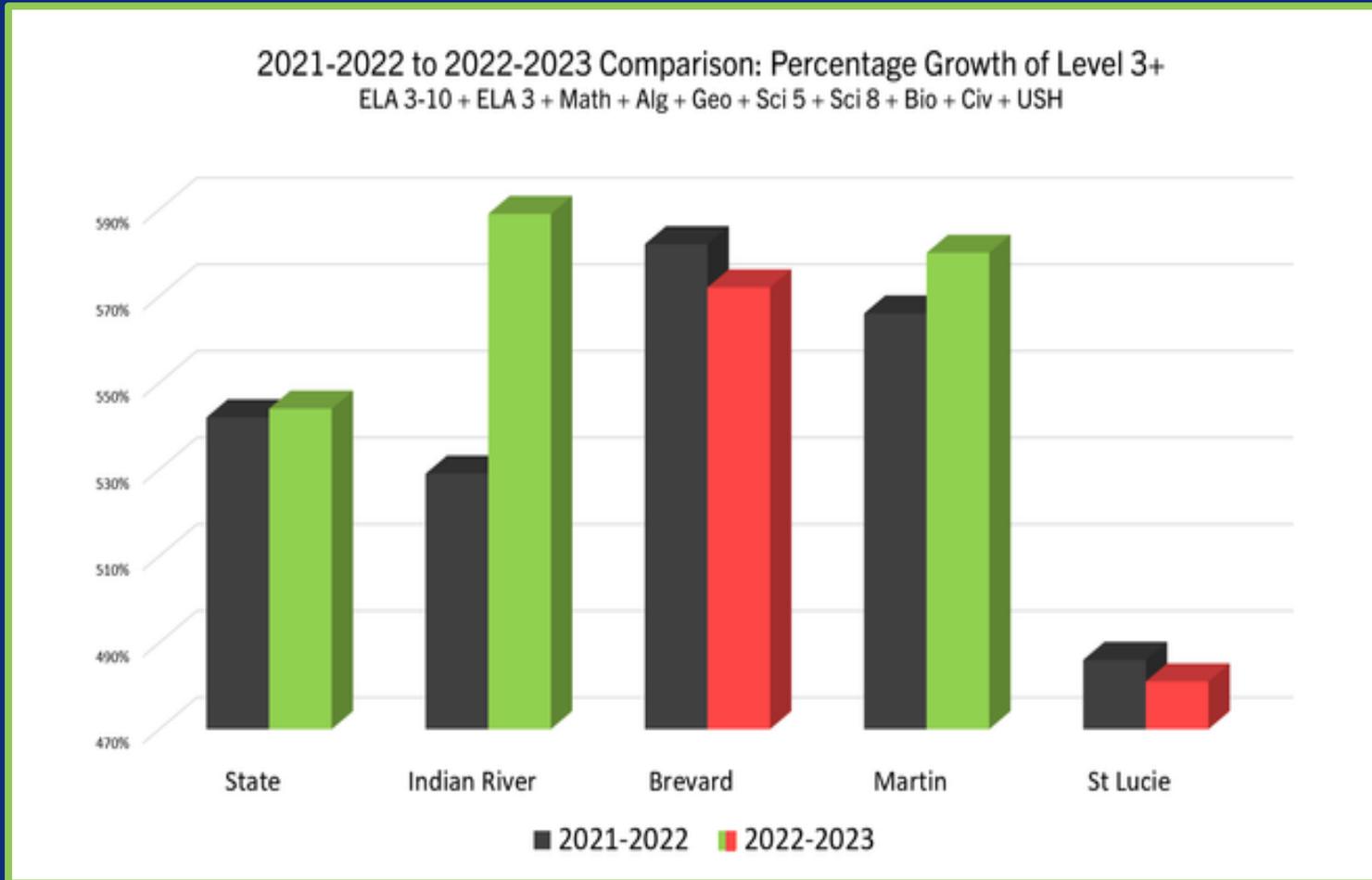
2021-2022 to 2022-2023 Growth



The School District of Indian River County showed the fourth highest growth among the 67 Florida districts in the sum of percentages of students performing level 3+ across content areas assessed when comparing performance from 2021-2022 to 2022-2023.



2021-2022 to 2022-2023 Comparison to Surrounding Districts



The SDIRC showed the highest increases in students performing Level 3+ from 2021-2022 to 2022-2023 when compared to surrounding districts.

Highlights: Academic Success

English Language Arts-Achievement Ranking-% Level 3+

Target 2023 = 21 / Outcome 2023 = 19

Mathematics-Achievement Ranking-% Level 3+

Target 2023 = 33 / Outcomes 2023 = Math = 15; Algebra = 24; Geometry = 29

Science Achievement-% Level 3+

Target 2023 = 52% / Outcome 2023 = 57%

Middle School Accelerated Performance Ranking

Target 2023 = 17 / Outcome 2023 = ≥ 10 (Estimate)



SDIRC outperformed state percentages of students performing at Level 3+ in all academic content areas assessed!

Accomplished for the first time in the history of the District!

Highlights: Equity, Culture, & Climate

Student with Disabilities – Progress Made!

Least Restrictive Environment for Student with Disabilities – State Ranking

Increased from a ranking of
40 in 19-20 to a ranking
of **15** in 22-23.

English Language Arts Achievement (Level 3+) Gap – Students with and without Disabilities

The gap decreased by 4
percentage points from
18-19 to 22-23.

Academic achievement gaps were reduced in 6 out of 10
academic areas assessed from 2018-2019 to 2022-2023.



Highlights: Communication & Engagement



A Focus on Family & Community Engagement

Number of Opportunities for Community Member Engagement in District Activities

Target 2023 - 70 | Outcome 2023 - 91

Percentage of Parents Accessing Focus Parent Portal

Target 2023 - 88% | Outcome 2023 - 89%

Number of Parent Workshops Offered

Target 2023 - >65 | Outcome 2023 - 139



Highlights: Talent Development & Support

Retention of Effective/Highly Effective Staff Members

Baseline 19-20 - 90%

Target 2023 - 92%

Outcome 2023 - 95%

Certified Instructors – African American (%)

Baseline 19-20 - 9%

Target 2023 - 14%

Outcome 2023 - 11%

Instructional Staff Members with Out-of-Field Waivers

Baseline 19-20 - 10%

Target 2023 - 7%

Outcome 2023 - 7%

Certified Instructors - Hispanic (%)

Baseline 19-20 - 5%

Target 2023 - 13%

Outcome 2023 - 8%



Highlights: Organizational & Fiscal Responsibility

\$4.2M in supplemental grant funding secured during 2022-2023.

100% compliance with state-mandated safety drills.

100% compliance on the Florida Safe Schools Assessment Tool.

98% of Initial Health & Safety Physical Plant violations corrected.



District Strategic Plan 2023-2024 Proposed Revisions

Finalize Outcomes 2023 & Targets 2024 when state outcomes are finalized and provided.

Incorporate measures of progress from Fall to Spring to further quantify the impact of instruction.

Narrow the focus of Targets related to achievement gaps for deeper implementation of strategic support.

For established systems/supports, shift identified strategies towards building sustainability.



District Strategic Plan 2023-2024 Proposed Revisions

Expand work in the Focus Area of Communication & Engagement to include celebration & recognition of staff accomplishments.

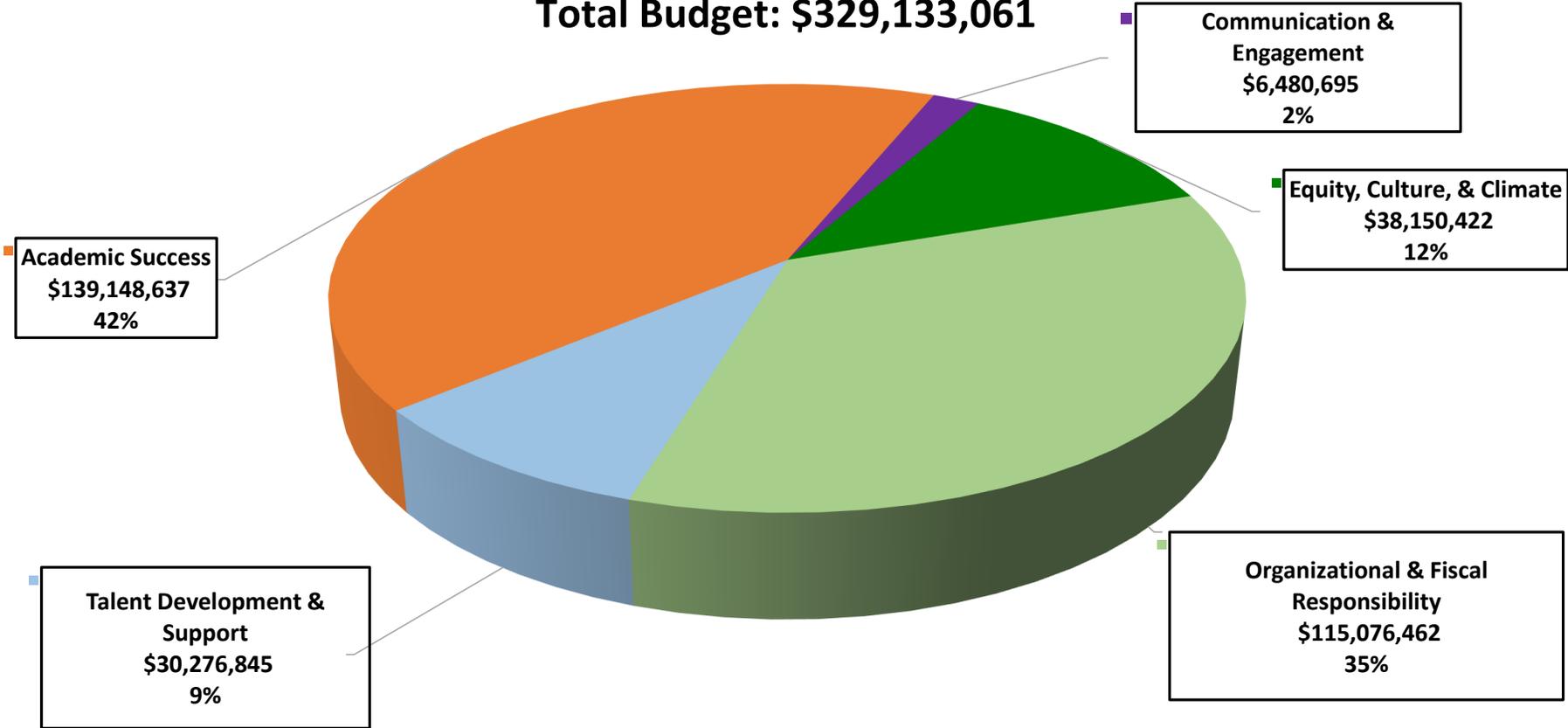
Align plan terminology with current Florida State Board of Education requirements.

Make needed adjustments to the African American Achievement Plan to ensure the ongoing alignment of district work.



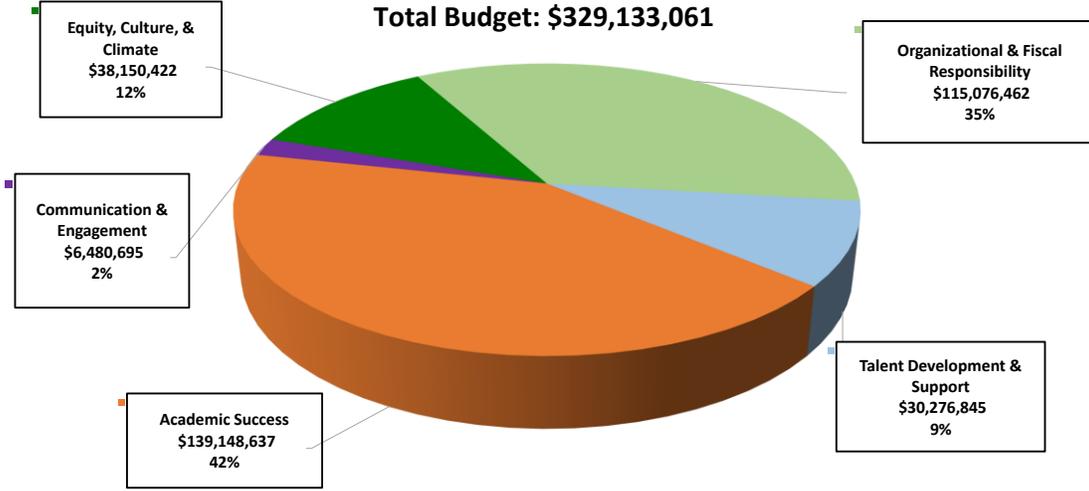
2023-2024 Budget by Strategic Plan Focus Areas

Total Budget: \$329,133,061



2023-2024 Budget by Strategic Plan Focus Areas

Total Budget: \$329,133,061



Academic Success	
Facility	Budget
0031 : VERO BEACH HIGH SCHOOL	\$ 17,584,450
0032 : TREASURE COAST TECHNICAL COLLEGE	\$ 3,015,100
0061 : BEACHLAND ELEMENTARY	\$ 3,636,285
0081 : GIFFORD MIDDLE SCHOOL	\$ 4,241,758
0101 : FELLSMERE ELEMENTARY	\$ 4,135,014
0121 : PELICAN ISLAND ELEMENTARY	\$ 3,233,141
0141 : CITRUS ELEMENTARY	\$ 5,075,044
0151 : DODGERTOWN ELEMENTARY	\$ 3,997,966
0161 : VERO BEACH ELEMENTARY	\$ 4,728,282
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$ 5,180,185
0191 : SEBASTIAN ELEMENTARY	\$ 3,022,205
0201 : GLENDALE ELEMENTARY	\$ 3,677,118
0221 : INDIAN RIVER ACADEMY	\$ 3,322,835
0271 : OSLO MIDDLE SCHOOL	\$ 5,925,338
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$ 12,101,348
0341 : TREASURE COAST ELEMENTARY	\$ 4,390,579
0371 : STORM GROVE MIDDLE SCHOOL	\$ 6,181,949
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$ 6,163,704
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$ 1,118,116
5003 : NORTH COUNTY CHARTER SCHOOL	\$ 3,118,842
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$ 2,646,167
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$ 8,180,557
9005 : TEEN PARENT	\$ 34,742
9011 : READING ALLOCATION *FEFP*	\$ 1,942,832
9015 : PRE-KINDERGARTEN PROGRAM	\$ 1,249,901
9200 : CURRICULUM & INSTRUCTIONAL	\$ 4,792,800
9228 : ASSESSMENT	\$ 456,479
0131 : WABASSO SCHOOL FOR ESE	\$ 1,521,394
9117 : INDIAN RIVER VIRTUAL	\$ 592,536
0033 : IR PREP	\$ 1,265,534
0041 : ROSEWOOD MAGNET ELEMENTARY	\$ 3,888,903
0051 : OSCEOLA MAGNET ELEMENTARY	\$ 3,899,142
0301 : LIBERTY MAGNET ELEMENTARY	\$ 4,311,718
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$ 488,919
9555 : OFFICE OF INSTRUCTIONAL INNOVATION	\$ 27,755
Grand Total	\$ 139,148,637

Equity, Culture, & Climate	
Facility	Budget
4000 : SPECIAL REVENUE (FEDERAL) FUNDS	25,342,319
9000 : ENTERPRISE FUND	2,643,754
9002 : ESE SERVICES	6,573,434
9224 : STUDENT SERVICES	1,355,389
9226 : MENTAL HEALTH	837,183
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	12,439
9225 : OFFICE OF FEDERAL PROGRAMS AND ESOL	562,503
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	387,074
9556 : OFFICE OF EXTENDED LEARNING SERVICES	76,419
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	359,906
Grand Total	38,150,422

Communication & Engagement	
Facility	Budget
9100 : SCHOOL BOARD OFFICE	742,778
9101 : SUPERINTENDENT'S OFFICE	535,176
9113 : PUBLIC INFORMATION OFFICE	262,225
9119 : ADMINISTRATION BUILDING	316,512
9442 : INFORMATION TECHNOLOGY DEPARTMENT	4,624,004
Grand Total	6,480,695

Talent Development & Support	
Facility	Budget
7000 : HEALTH CARE FUND	28,328,157
9400 : HUMAN RESOURCES DEPARTMENT	1,058,033
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	633,387
9443 : TEACHER CERTIFICATION/STAFF DEVELOPM	257,268
Grand Total	30,276,845

Organizational & Fiscal Responsibility	
Facility	Budget
2000 : DEBT SERVICES FUND	13,209,370
3000 : CAPITAL FUND	48,033,965
4100 : FOOD SERVICES FUND	10,892,451
9001 : DISTRICTWIDE	69,815
9006 : PHYSICAL PLANT	5,317,529
9008 : TRANSPORTATION	6,434,302
9115 : DISTRICTWIDE SERVICES	2,612,344
9116 : DISTRICTWIDE RESERVES	19,289,251
9118 : SUPPORT SERVICES COMPLEX	111,036
9300 : BUSINESS & FINANCE	1,669,355
9332 : PURCHASING/WAREHOUSE	964,590
9444 : RISK MANAGEMENT & EMPLOYEE BENE	3,302,354
9500 : OPERATIONS	39,985
9551 : FACILITIES MANAGEMENT	457,087
9553 : BUILDING DEPARTMENT	322,225
9554 : SAFETY & SECURITY SERVICES	2,350,802
Grand Total	115,076,462

Strategic Plan Target	Budget
Academic Success	\$ 139,148,637
Communication & Engagement	\$ 6,480,695
Equity, Culture, & Climate	\$ 38,150,422
Organizational & Fiscal Responsibility	\$ 115,076,462
Talent Development & Support	\$ 30,276,845
Grand Total	\$ 329,133,061

Focus Area 1: Academic Success

Target 1.1: Increase the District's state ranking for its Early Learning Program by seven (7) rank positions. (EARLY LEARNING)

Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$160,480	Pre-K Teachers and Teacher Assistants to support three Title I funded preschool classrooms (2 @ FES and 1 @ DTE), split funded between Title I, Part A and VPK.
9015 - Early Learning Coalition	\$562,986	11 VPK Teachers (3 CDA and 8 Instructional Staff) in 11 VPK classrooms across 7 elementary school sites, split funded between ELCIRMO [VPK] and School Based General.
5200 - School-Based General	\$2,574,019	Instructional Staff (Coaches, split funded VPK teachers, teacher assistants, self-care aides, ESE teachers, SLPs) to provide supplemental instructional and coaching support.
5200 - IDEA, Part B	\$148,064	Preschool Evaluation Team (PET) includes School Psychologists, SLP, Resource Specialist, PET secretary. Screening, evaluating, and determining eligibility for ESE services for children ages 3-5 years old. The team provides resources and support for teachers and students in the ESE PreK program. Split funded between IDEA, Part B and ESE General.

Target 1.2: Increase the District's state ranking for English Language Arts achievement by six (6) rank positions. (C&I)

Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$3,427,660	Instructional Staff (Coaches, paraprofessionals, ESOL teachers) to provide supplemental instructional and coaching support.
4106 - Title I, Part A	\$191,159	Extended learning opportunities (extra compensation & transportation).
4106 - Title I, Part A	\$119,828	Supplemental supplies to support Tier 2 and Tier 3 instruction.
4106 - Title I, Part A	\$129,173	Extra compensation for Professional Development.
4112 - Title II, Part A	\$629,417	Instructional Staff for facilitation of, and participation in, professional development (personnel & extra compensation).
4152 - Title III, Part A	\$110,051	ESOL Teachers to provide supplemental instructional and advocacy services to ESOL students.
4104 - Title IV, Part A	\$218,713	Teachers on Assignment to support STEAM Education.
4104 - Title IV, Part A	\$9,571	Instructional Staff for facilitation of and participation in professional development (personnel & extra compensation).

Focus Area 1: Academic Success

9200 - Dept. 67	\$532,414	iReady K- 8th grades -- i-Ready to provide (1) diagnostic assessments three times annually, (2) supplemental blended learning curriculum to support differentiated instruction based on individual students' needs, and (3) digital curriculum to support students who need to work virtually.
9200 - Dept. 67	\$49,980	Achieve 3000 - 9th -12th grade progress monitoring and blended learning for intensive interventions in ELA/Reading.
9200 - Dept. 67	\$240,000	K-12 Lexia - State approved intensive intervention ELA curriculum.
Target 1.3: Increase the District's state ranking for Mathematics achievement by eleven (11) rank positions. (C&I)		
Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$1,268,092	Instructional Staff (Math Coaches) to provide supplemental instructional and coaching support.
4106 - Title I, Part A	\$191,159	Extended learning opportunities (extra compensation & transportation).
4106 - Title I, Part A	\$119,828	Supplemental supplies to support Tier 2 and Tier 3 instruction.
4106 - Title I, Part A	\$129,173	Extra compensation for Professional Development.
4112-Title II, Part A	\$629,417	Instructional Staff for facilitation of and participation in professional development (personnel & extra compensation).
4152 - Title III, Part A	\$110,051	ESOL Teachers to provide supplemental instructional and advocacy services to ESOL students.
4104 - Title IV, Part A	\$218,713	Teachers on Assignment to support STEAM Education.
4104 - Title IV, Part A	\$9,571	Instructional Staff for facilitation of, and participation in, professional development (personnel & extra compensation).
9200 - Dept. 67	\$532,414	K- 8th grades -- i-Ready to provide (1) diagnostic assessments three times annually, (2) supplemental blended learning curriculum to support differentiated instruction based on individual students' needs, and (3) digital curriculum to support students who need to work virtually.
9200 - Dept. 67	\$36,410	K-5th grade Reflex Math - Interactive, computer-based fact fluency practice.

Focus Area 1: Academic Success

Target 1.4: Increase Science achievement by two (2) percentage points. (C&I)

Facility Number/Funding Source	Amount	Description
4104 - Title IV, Part A	\$218,713	Teachers on Assignment to support Science & STEAM Education.

Target 1.5: Increase Social Studies achievement by two (2) percentage points. (C&I)

Facility Number/Funding Source	Amount	Description
4112- Title II, Part A	75000	Teacher on Assignment to support Social Studies Education.

Target 1.6 : Increase the District's state ranking for middle school accelerated performance by four (4) rank positions. (C&I)

Facility Number/Funding Source	Amount	Description
4106-Title I, Part A	\$271,351	Instructional Staff (Middle School Math Coaches) to provide supplemental instructional and coaching support.
4112-Title II, Part A	\$629,417	Instructional Staff for facilitation of, and participation in, professional development (personnel & extra compensation).
9200, Dept. 67	\$532,414	6th- 8th grades -- i-Ready to provide (1) diagnostic assessments three times annually, (2) supplemental blended learning curriculum to support differentiated instruction based on individual students' needs, and (3) digital curriculum to support students who need to work virtually.

Target 1.5 Increase the District's state ranking for high school accelerated performance by four (4) rank positions. (C&I)

Facility Number/Funding Source	Amount	Description
Dual Enrollment	varies	Increased opportunities for Dual Enrollment through expanded partnership with IRSC. The impact to the budget is unknown as this is a reimbursement agreement. The per credit hour cost paid for from FEFP funds to IRSC is \$71.98 per credit hour or \$2.33 per vocational clock hour.
9200, 4309	\$106,862.56	CTE Specialists at each school to ensure maximum participation and quality of program outcomes.

Focus Area 2: Equity, Culture, & Climate

Target 2.1: Ensure that >85% of students assigned an alternative to suspension (i.e., ASPIRE, A2OSS) do not engage in subsequent behavior that leads to reassignment to ASPIRE or A2OSS. **(SAAA)**

Facility Number/Funding Source	Amount	Description
9224 - Student Services General Fund	\$65,165	ALTOSS Teacher
9224 - Student Services General Fund, 9226 - Mental Health Grant, 4101 - Title IV, Part A	\$412,677	Prevention Intervention Specialists and Program Specialists to provide coaching & modeling for Success Coaches, ASPIRE teachers and classroom teachers.

Target 2.2: Decrease disparities in classroom removals of all racial/ethnic subgroups of students by .64 risk ratio points. **(SAAA)**

Facility Number/Funding Source	Amount	Description
4104 - Title IV, Part A	\$93,389	Prevention Intervention Specialist

Target 2.3: Increase the District's state rankings related to closing achievement gaps across all student subgroups (please see page 19 for the annual target for each subgroup) in English Language Arts and Mathematics. **(C&I)**

Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$3,427,660	Instructional and support staff (Title Resource Teachers, Coaches, Title I Teacher Assistants, ESOL Resource Teachers, ESOL Teacher Assistants, Homeless Education Program Social Workers, Homeless Education Program Paraprofessional).
4106 - Title I, Part A	\$191,159	Extended learning opportunities (extra compensation & transportation).
4106 - Title I, Part A	\$119,828	Supplemental supplies to support Tier 2 and Tier 3 instruction.
4112 - Title II, Part A	\$629,417	Instructional Staff for facilitation of, and participation in, professional development (personnel & extra compensation).
4152 - Title III, Part A	\$110,051	ESOL Teachers to provide supplemental instructional and advocacy services to ESOL students.
4152 - Title III, Part A	\$8,000	Instructional Staff for facilitation of, and participation in, professional development (personnel & extra compensation).

Focus Area 2: Equity, Culture, & Climate

4152 - Title III, Part A	\$16,024	Extended learning opportunities (extra compensation & transportation).
4104 - Title IV, Part A	\$218,713	Teachers on Assignment to support STEAM Education.
4120 - Title IX, Part A	\$139,844	Instructional and support staff (Homeless Education Program Mental Health Specialist)
9112 - Office of SAAA General Fund	\$3,262	Mediation and legal services associated with litigation surrounding the 2018 Joint Plan and Desegregation Order.

Target 2.4: Increase the District's state ranking related to Least Restricted Environment for students with disabilities by three (3) rank positions. (SAAA)

Facility Number/Funding Source	Amount	Description
4206 - IDEA Grant 9002 - ESE General Fund	\$2,026,768.80	Resource Specialists provide guidance, oversight, and professional development for LRE at schools.
4206 - IDEA Grant 9002 - ESE General Fund	\$6,77,606.10	Program Specialists to provide ESE supports to schools.
4206 - IDEA Grant 9002 - ESE General Fund	\$396,326.28	Behavior Analysts
4206 - IDEA Grant	\$1,094,640.24	Behavior Technicians

**District Strategic Plan Budget Alignment
Annual Targets 2021-2022**

Focus Area 3: Communication & Engagement

Target 3.1: *Achieve or exceed at least five (5) district-initiated staff recognitions/celebrations per quarter. (COMM)*

Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$371,529	Social Workers to support the Homeless Education Program
4120 - Title IX, Part A	\$139,844	Mental Health Specialists/Teacher to support the Homeless Education Program
9113 - General Fund	\$654	Digital media programs, graphic design programs, & subscription for newsletter.
9113 - General Fund	\$66,421	Digital Media Staff (55%)
9113 - General Fund	\$42,058	Public Information Officer (55%)

Target 3.2: *Provide district-supported approaches/resources for the enhancement of school to home communications at least five (5) times per year. (COMM)*

Facility Number/Funding Source	Amount	Description
9112 - Office of SAAA General Fund	\$1,500	Printing costs associated with providing physical copies of the <i>Champions List - Extracurricular Programs Guide</i> - to school locations, as well as stocking the District Office location.
9113 - General Fund	\$654	Digital media programs, graphic design programs, & subscription for newsletter.
9113 - General Fund	\$18,115	Digital Media Staff (15%)
9113 - General Fund	\$15,294	Public Information Officer (20%)

Target 3.3: *Maintain or exceed the Target 2025 number of 65 parent workshops that provide parents with new knowledge and skills to support their children's education. (F&T)*

Facility Number/Funding Source	Amount	Description
4106 - Title I, Part A	\$85,944	Family Engagement Activities (personnel compensation and supplemental materials).
4152 - Title III, Part A	\$14,154	Family Engagement Activities (personnel compensation and supplemental materials).

**District Strategic Plan Budget Alignment
Annual Targets 2021-2022**

Focus Area 4: Talent Development & Support

Target 4.1: Increase the retention of effective/highly effective instructors by two (2) percentage points. (HCO)

Facility Number/Funding Source	Amount	Description
4112 - Title II, Part A	\$629,417	Instructional staff for facilitation of, and participation in, professional development (personnel & extra compensation).
9112 - Office of SAAA General Fund	\$3,500	Title IX, athletic equity, and student access professional development trainer costs. (Audience: Athletic directors and head coaches).

Target 4.2: Decrease the percentage of instructors with out-of-field waivers by one (1) percentage point. (HCO)

Facility Number/Funding Source	Amount	Description
9400 - Recruitment	\$25,000	Fund courses, testing, and tutorial services for teachers seeking certification.
4112 - Title II, Part A	\$629,417	Instructional staff for facilitation of, and participation in, professional development (personnel & extra compensation) which includes targeted sessions for ESOL endorsement.
9200 - Dept. 68	\$31,000	Frontline to communicate, track, and document professional learning.

Target 4.3: Increase the recruitment of African American instructional staff to vacancies by two (2) percentage points. (HCO)

Facility Number/Funding Source	Amount	Description
9400 - Recruitment	\$28,000	Diversity in Education Job Fairs, HBCU recruitment opportunities, and supplies.

Target 4.4: Increase the recruitment of Hispanic instructional staff to vacancies by six (6) percentage points. (HCO)

Facility Number/Funding Source	Amount	Description
9400 - Recruitment	\$28,000	Job Fairs (SDIRC, Virtual, and in-person) and supplies.

**District Strategic Plan Budget Alignment
Annual Targets 2021-2022**

Focus Area 5: Organizational & Fiscal Responsibility

Target 5.1: Decrease the number of schools with internal accounts audit findings by 26 percentage points. (F&T)		
Facility Number/Funding Source	Amount	Description
9300 - Business and Finance	\$73,000	Dedicated staff accountant for internal accounts support to schools.
9300 - Business and Finance and all School Bookkeepers & Administrative Assistants	\$700,000	Bookkeeper and administrative assistants to support the implementation of processes for internal accounts.
Target 5.2: Achieve a District Total Ending Fund Balance of 11% (+/- 2%). (F&T)		
Facility Number/Funding Source	Amount	Description
9300 - Business and Finance 9332 - Purchasing	\$182,700	To develop and implement budgeting practices to ensure anticipated revenue and expenditures are accurate; ensure appropriations are correctly matched to the correct fund; ensure all positions are fully funded and have all associated benefits correctly budgeted; ensure capital funds are fully utilized for eligible capital purchases; ensure all purchase orders are executed from the correct funding sources and are in full compliance with purchasing procedures; delay all payments to the extent allowed under Florida Statute; and ensure all purchases for goods and services have been competitively solicited or evaluated based on current trends to ensure the rates are reasonable and customary.
Target 5.3: Maintain 100% alignment of average teacher-student ratios with average state teacher-student ratios. (F&T)		
Facility Number/Funding Source	Amount	Description
9300 - Business and Finance 9200 - Curriculum & Instruction 9002 - ESE Services 9223 - Strategic Planning & Support Services 9224 - Student Services 9400 - Human Resources 9442 - Technology, and School Principals.	\$236,250	The process includes, but is not limited to: the review of historical FTE data and development of FTE projections by school and grade group; review of SAM formulas, and adjust ratios and allocations as needed, to support student success; review all funding sources and align for maximum productivity; add critical needed positions to support schools; align funding to maximize non-general funding, to maximize federal funding and complete Ten-Day (10) fall count and adjust allocated teachers based on actual enrollment. Finally, monitor enrollment and class size for any large changes in enrollment leading up to the October FTE count.

District Strategic Plan Budget Alignment
Annual Targets 2021-2022

Focus Area 5: Organizational & Fiscal Responsibility

Target 5.4: Increase overall grant funding by 10%. (INNOV)

Facility Number/Funding Source	Amount	Description
9101- Superintendent's Office; 9200 - Curriculum & Instruction, 9223 - Strategic Planning & Support Services, 9552 - Strategic Initiatives & Systems Compliance, 9300 - Business & Finance	\$212,980	This project is designed to offer secondary and post-secondary agencies the opportunity to present a current need for equipment upgrade or modernization to an approved Perkins V CTE Program. These funds will assist agencies in meeting industry standards, which will better equip students for future job opportunities in high demand fields.
	\$113,845	These funds may be used to establish new, or expand existing, registered apprenticeship or pre-apprenticeship programs
	\$364,657	Math: Funds provided to each school for guest educators to assist in math intervention. STEM: All nine Title I elementary schools receive funds to offset cost of STEM field Trips; PIE, SES, GES, and CES receive funds to facilitate STEM bootcamp.
	\$759,957	The purpose of the PIPELINE fund is to reward performance and excellence among nursing education programs at Florida College System Institutions and school district post-secondary technical career centers that offer a licensed practical nurse program.
	\$596,187	Each school receives funds to create, develop, and implement evidence-based, comprehensive, intensive, outside-of-school learning opportunities for students. Per School Allocation: Salary & Benefits: \$15,385, Transportation: \$10,000, Food: \$2,000
	\$11,290	This program provides matching funds, on a dollar-to-dollar basis, to participating agencies that partner with health care providers. Funds may be used to award scholarships to students who meet the residency for tuition purpose's requirements, recruit additional faculty, purchase equipment, and support simulation centers to advance high-quality nursing education programs throughout the state
	\$43,559	This grant is intended to provide transformational learning opportunities for students in a classroom setting. Funds address needs in infrastructure, technology, or resources to advance STEM curricula and increase exposure of STEM education and careers to Black students.
	\$2,590	Provides approximately \$615 for each school listed to purchase materials for their transition camps during the summer of 2023: OMS, GMS, SGMS, SRMS
	\$1,002,115	Provides funds for salary and benefits for Admin, Admin Assistants, Program Leads, Teachers, Teacher Assistants, and Nurses in addition to transportation and materials for summer school and ESY for 2023 and 2024.
	\$1,500,000	CLSD Literacy Grant. Birth-Age 5 (DTE): One (1)-Literacy Coach, One (1)-Para Elementary; (DTE): Two (2)-Literacy Coaches, One (1) Para Middle School: (GMS): 1-Literacy Coach 0.5-Para High School (VBHS): 1-Literacy Coach 0.5-Para 1-K-12 Program Coordinator (C&I)
\$397,800	Purchase instructional materials through the 22-23 and 23-24 school years in alignment with the current and upcoming instructional materials adoptions.	

District Strategic Plan Budget Alignment
Annual Targets 2021-2022

Focus Area 5: Organizational & Fiscal Responsibility		
Target 5.5: Maintain 100% compliance with material and financial audits. (F&T)		
Facility Number/Funding Source	Amount	Description
9300 - Business and Finance	\$1,400,000	Finance staff to continue to implement internal controls and guidelines adhering to GASB implementation and GAAP Best Practices. Segregation of duties for multiple controls and oversight. Educating staff on financial and program cost accounting and reporting for Florida schools.
9300 - Business and Finance	\$88,000	Establish external Audit Committee to review RFQ for contracting external independent audit firm to perform annual financial and performance audits per FL11.45(2)(d).
Target 5.6: Ensure compliance with 100% of the Office of Safe Schools' safety and security mandates. (F&T and SAAA)		
Facility Number/Funding Source	Amount	Description
9551 - Capital & Security	\$522,000	Continued school hardening and entry reconfiguration.
Target 5.7: Ensure that ≥ 90% of initial health and safety Physical Plant violations are corrected upon final re-inspection. (HCO)		
Facility Number/Funding Source	Amount	Description
9553 - Building Department (Code Enforcement)	\$82,950	Support for the monitoring and improvement of health and safety in school and district facilities.

Staffing Allocation Model



SCHOOL DISTRICT OF INDIAN RIVER COUNTY



STAFFING ALLOCATION MODEL (SAM) 2023-2024

School District of Indian River County

2023-2024 Staff Allocation Model Enhancements

Elementary Schools

<u>Grades</u>	<u>FTE/Teacher Allocation Ratio</u>
• Grades K-3	18.5 to 1 – No change.
• Grades 4-5	22.5 to 1 – No change.

Positions Retained

- Basic teacher allocations aligned with the prior year's actual FTE.
- Elementary School Counselor at each school.
- Interventionist. One at each elementary school except for Beachland, Rosewood, Liberty, and Osceola Elementary Schools.
- Reading Coach. One at each elementary school. Twelve are funded by the Learning Alliance and one is funded by the district.
- Title 1 Schools retained one Math and one Reading Coach dependent on Title I funding.
- Ten additional Behavior Technicians at elementary schools.

Adjustments

- Added five Basic Teacher allocations to Dodgertown Elementary School based on higher enrollment.
- Added Success Coach at Vero Beach Elementary School funded by Learning Alliance.
- Added two Behavior Technicians to support elementary schools.
- Reduction of ESE Teachers to align with required services and support ratios.
- Reduction one School Counselor providing supplemental resources to all Elementary Schools.
- Reduced one basic teacher allocation at Pelican Island Elementary School based on lower enrollment.

Secondary Schools

<u>Grade</u>	<u>FTE/Teacher Allocation Ratio</u>
• Grades 6-8	Core Ratio of 22.5 to 1 and Non-Core Ratio of 38 to 1 - No change.
• Grades 9-12	Core Ratio of 25.5 to 1 and Non-Core Ratio of 38 to 1 - No change.

Positions Retained

- Basic teacher allocations aligned with the prior year's actual FTE.
- Additional five security monitors at the high schools (total of 15) and eight at the middle schools (total of 11).
- Title 1 Schools retained one Math and one Reading Coach subject to Title I funding.
- IB Coordinator at Sebastian River High School.
- Teacher on Assignment at Wabasso to assist with school administration.

Adjustments

- Added one Dean allocation to each middle school (four positions).
- Added two ROTC Basic Teacher Allocations above FTE generated allocations at the high schools.
- Added two SAI positions to Gifford Middle School.
- Added one SAI position to Oslo Middle School.
- Reduction of ESE Teachers to align with required services and support ratios at the middle schools.
- Reduction of two middle and one high school counselor to align ratio uniformly at all schools.
- Reduction of seven school-based coaches and replaced with three district-level support coaches.
- Exchanged two Graduation Coaches for two Dean positions at the high schools.
- Exchanged one Success Coach for a School Counselor at IR Prep.

Discretionary Funding

- Elementary Schools reduced from \$72 to \$65, per UFTE (Unweighted FTE).
- Middle Schools reduced from \$67 to \$54, per UFTE.
- VBHS, SRHS reduced from \$167 to \$130 per UTFE and reduced IR Prep and Wabasso School from \$167 to \$150 per UFTE.

School District of Indian River County
FTE
Tentative Budget

List of Schools

School Name	School #	Actual	Actual FTE	Actual FTE	Actual FTE	Projected FTE	Variance - Projected	Pct Chg.	
		FTE	2020-21	2021-22	2022-23	2023-24	compared to Prior Year		
Elementary									
1 Beachland Elementary	0061	484	514	509	519	517	(2)	0%	
2 Citrus Elementary	0141	711	683	661	668	667	(1)	0%	
3 Dodgertown Elementary	0151	400	426	417	480	497	17	4%	
4 Fellsmere Elementary	0101	553	541	554	555	556	1	0%	
5 Glendale Elementary	0201	537	518	464	441	439	(2)	0%	
6 Indian River Academy	0221	443	435	407	417	413	(4)	-1%	
7 Liberty Elementary	0301	542	523	544	549	553	4	1%	
8 Osceola Elementary	0051	536	522	516	542	554	12	2%	
9 Pelican Island Elementary	0121	327	330	336	315	291	(24)	-8%	
10 Rosewood Elementary	0041	545	529	528	523	536	13	2%	
11 Sebastian Elementary	0191	402	326	350	334	329	(5)	-1%	
12 Treasure Coast Elementary	0341	677	664	640	689	688	(1)	0%	
13 Vero Beach Elementary	0161	585	559	548	580	570	(10)	-2%	
14 Subtotal Elementary		6,743	6,569	6,474	6,611	6,610	(1)	0%	
Middle									
15 Gifford Middle	0081	651	637	564	579	578	(1)	0%	
16 Oslo Middle	0271	922	893	897	858	858	(0)	0%	
17 Sebastian River Middle	0171	907	851	818	852	818	(34)	-4%	
18 Storm Grove Middle	0371	1,065	1,037	1,000	1,022	1,000	(22)	-2%	
19 Subtotal Middle		3,546	3,418	3,278	3,311	3,254	(57)	-2%	
High School									
20 Sebastian River High	0291	1,849	1,845	1,810	1,786	1,776	(10)	-1%	
21 Vero Beach High	0031	2,721	2,645	2,708	2,721	2,725	4	0%	
22 Subtotal High		4,570	4,490	4,519	4,507	4,501	(6)	0%	
Other									
23 Alternative Center	0033	46	27	35	65	64	(1)	-2%	
24 Virtual	7001/6	28	73	156	44	50	6	13%	
25 Teen Parent	-	7	3	4	5	5	0	10%	
26 Wabasso School	0131	70	61	49	46	45	(1)	-2%	
27 TCTC	-	15	12	2	8	5	(3)	-34%	
28 Subtotal Other		92.24	167	177	167	169	2	1%	
29 Total District		15,025	14,653	14,517	14,597	14,534	(63)	0%	
30 McKay/Family Empowerment		-	143	157	437	554	1,118	565	102%
Charter School									
31 Indian River Charter High School	5001	639	668	656	659	659	(0)	0%	
32 Imagine Vero South	5006	881	861	877	874	874	(0)	0%	
33 North County Charter School	5003	354	340	349	258	326	68	27%	
34 Sebastian Charter Junior High	5005	265	285	281	291	291	(0)	0%	
35 St. Peters Academy	5002	144	129	128	110	110	0	0%	
36 Total Charter		2,282	2,284	2,291	2,192	2,260	68	3%	
37 Total District and Charter		17,450	17,094	17,245	17,343	17,912	569	3%	

Title I Schools

2022-2023 School Year Title I Schools

- 1 Sebastian River Middle School
- 2 Gifford Middle School
- 3 Alternative Center for Education/ IR Prep
- 4 Oslo Middle School
- 5 St. Peters Academy
- 6 Citrus Elementary
- 7 Dodgertown Elementary
- 8 Fellsmere Elementary
- 9 Glendale Elementary
- 10 Indian River Academy
- 11 Pelican Island Elementary
- 12 Sebastian Elementary
- 13 Treasure Coast Elementary
- 14 Vero Beach Elementary

2023-2024 School Year- Title I Schools

- 1 Sebastian River Middle School
- 2 Gifford Middle School
- 3 Oslo Middle School
- 4 St. Peters Academy
- 5 Citrus Elementary
- 6 Dodgertown Elementary
- 7 Fellsmere Elementary
- 8 Glendale Elementary
- 9 Indian River Academy
- 10 Pelican Island Elementary
- 11 Sebastian Elementary
- 12 Treasure Coast Elementary
- 13 Vero Beach Elementary
- 14 North County Charter School

For 2023-24 IR Prep was removed and North County Charter School was added.

SCHOOL DISTRICT OF INDIAN RIVER COUNTY



STAFFING ALLOCATION MODEL (SAM) 2023-2024

Staff Allocation Model (SAM) Summary

Introduction

The major portion of the General Fund budget of Indian River County Schools is allocated to the Staffing Allocation Model (SAM), which funds personnel hired to meet the needs of our students. The SAM costs are approved by the Indian River County School Board through the statutorily required annual budget adoption process. The SAM is designed to provide equity among schools at each level (elementary, middle, and high school) to provide for the needs of students in our traditional schools and all special programs and special schools. The SAM is a formula-driven/average salary model, and units/positions are allocated based on the formulas.

SAM allocations must provide for classroom instruction, as well as, support services, mandated and special programs, and enhancement activities. Special projects funded from State and Federal sources are generally restricted for specific purposes. These may include State and Federal grants or state categorical funds.

The amount of funding available for staffing schools in any given year is tentatively projected in the second semester of the prior year based on the FTE (full-time equivalent) generated by each school through the Florida Education Finance Program (FEFP). Funding decisions are made based on the annualized FTE earned by each school during Survey 2 (October) since certified data for FTE Survey 3 (February) is not available from the Florida Department of Education (FLDOE) for use in initial SAM development. Adjustments are then made as needed based on changes in enrollment and to comply with any legislative action that might impact funding.

The purpose of the SAM manual is to assist principals in the development and implementation of all aspects of their school's staffing needs. This manual will address a variety of fund sources and the specific requirements attached to each since our school principals make site-based decisions to utilize funds other than those allocated in the staffing plan to provide supplemental services and support at their schools.

FTE student count is the basis for allocations in this model. The formula found within the model is for calculating the amount and type of allocations that are assigned to the various schools. Allocations do not, however, guarantee that any class size is necessarily the same as the formula itself. In some instances, there may be fewer students in a class, and in other instances, there may be more due to the development of the school-based budget.

Students receiving Exceptional Student Education (ESE) services meeting the criteria for services are included in these formulas. However, allocations for services are determined by the ESE director.

The staffing allocation model (SAM) does not include the Food Service Staffing plan or individual school grants. In some cases, federally funded positions are assigned in the model to assure equity among the schools.

Elementary School Allocations

Instructional Allocations

- Basic Classroom Teachers:
 - Grades K-3 are allocated based on an FTE ratio of: **1:18.5**
 - Grades 4-5 are allocated based on an FTE ratio of: **1:22.5**
- Art teachers are allocated 1 per school
- Music teachers are allocated 1 per school
- Physical Education (Non-Core) teachers are allocated based on FTE

FTE Membership	Allocated teachers
1-599	1
600 and above	2

- Pre-K teachers and Pre-K paraprofessionals are allocated based on enrollment per classroom
- English for Speakers of Other Languages (ESOL) paraprofessionals are allocated based on the number of students identified as native in the same language

Number of same language students	Number of paraprofessionals positions
Under 15	0
15-99	1
100-199	2
200 and up	5

Support Allocations

- Principals are allocated 1 to each school
- Assistant Principals (11 Month) are allocated based on FTE levels

FTE Membership	Assistant Principals
1-749	1
750 and above	2

- School Counselors are allocated 1 per school
- Librarian/Media Specialists are allocated 1 per school
- School Computer Lab Assistants are allocated 1 per school
- Health Assistants are allocated 1 per school
- Administrative Assistants to the Principal are allocated 1 per school
- Clerical (11 Month) are allocated based on FTE levels

FTE Membership	Clerical positions
1-574	1
575 and above	2

- Custodial staff are allocated based on individual school needs and includes 1 Head Custodian per school

Special Allocations

- Non-Core Foreign Language teacher is a direct allocation for the IB program at Liberty Magnet School
- Non-Core Science Teacher is a direct allocation for specials rotation at Citrus Elementary School
- Fellsmere Elementary School was allocated one 12-month secretary instead of an 11-month secretary

Additional Funding requirements

- Discretionary funds are allocated to each school at \$65 per FTE
- Substitutes are funded based on \$1,000 per eligible teacher and including ESE assignments

ESE Allocations

- ESE Teachers and paraprofessionals are assigned based on the needs of the student population based on a direct allocation
- ESE paraprofessionals positions are also funded by IDEA when needed

Miscellaneous Funded Allocations

- Reading coaches are allocated based on funding and academic requirements.
- Title I schools fund a Reading and Math Coach based on funding.

District Services Directly Allocated

- Speech & Language Pathologist
- Occupational Therapist
- Behavior Support and Technician
- Resource Specialist
- Education Technology Specialist

Middle School Allocations

Instructional Allocations

- Core Basic Classroom Teachers are allocated based on an FTE ratio of **1:22.5**
- Non-core Basic Classroom Teachers are allocated based on an FTE ratio of **1:38.0**
- English for Speakers of Other Languages (ESOL) paraprofessionals are allocated based on the number of students identified as native in the same language

Number of same language students	Number of paraprofessionals positions
Under 15	0
15-99	1
100-199	2
200 and up	5

- Student Success Coaches are allocated 1 per school
- Deans are allocated 1 per school

Support Allocations

- Principals are allocated 1 to each school
- Assistant Principals (11 Month) are allocated based on FTE levels
 - Oslo Middle School was allocated one additional Assistant Principal

FTE Membership	Assistant Principals
1-499	1
500 -999	2
1,000, and above	3

- School Counselors are allocated based on a ratio of FTE 1:450
- Librarian/Media Specialist are allocated 1 per school
- Media Assistants are allocated based on FTE

FTE Membership	Media Assistant
1-849	0
850 and above	1

- Health Assistants are allocated 1 per school
- Administrative Assistants to the Principal are allocated 1 per school
- Clerical (12 month) are allocated 1 per school
- Bookkeepers are allocated 1 per school

- Clerical (11 Month) are allocated based on FTE levels. Schools have the option to use a 10-month position in these slots
 - Gifford Middle School was allocated one additional Clerical 11-month

FTE Membership	Clerical positions
1-899	1
900-1,149	2
1,150 and above	3

- Custodial staff are allocated based on individual school needs and includes 1 Head Custodian per school
- Security Monitors are a direct allocation.

Special Allocations

- Music Supplemental staff are directly allocated to each middle school based on current programs

Additional Funding requirements

- Discretionary funds are allocated to each school at \$54 per FTE
- Substitutes are funded based on \$1,000 per eligible teacher and including ESE assignments

ESE Allocations

- ESE Teachers and paraprofessionals are assigned based on the needs of the student population based on a direct allocation
- ESE paraprofessionals positions are also funded by IDEA when needed

Miscellaneous Funded Allocations

- Reading coaches are allocated based on funding and academic requirements
- Title I schools fund a Reading and Math Coach based on funding

District Services Directly Allocated

- Speech & Language Pathologist
- Occupational Therapist
- Behavior Support and Technician
- Resource Specialist
- Education Technology Specialist

High School Allocations

Note: Freshman Learning Center may be a separate School Campus, requiring additional support positions. Allocations for High Schools, not based on FTE may include a campus component

Instructional Allocations

- Core Basic Classroom Teachers are allocated based on an FTE ratio of **1:25.5**
- Non-core Basic Classroom Teachers are allocated based on an FTE ratio of **1:38.0**
- English for Speakers of Other Languages (ESOL) paraprofessionals are allocated based on the number of students identified as native in the same language

Number of same language students	Number of paraprofessionals positions
Under 15	0
15-100	1
100-199	2
200 and up	5

Support Allocations

- Principals are allocated 1 to each school
- Assistant Principals (11 Month) are allocated based on FTE levels
 - Vero Beach High School was allocated one additional Assistant Principal

FTE Membership	Assistant Principals
1-499	1
500-999	2
1,000-1,499	3
1,500-1,999	4
2,000-2,499	5
2,500 and above	6

- School Counselors are allocated based on a ratio of FTE 1:375 (Includes Path Advisor which has no students assigned, actual ratio range is 1 counselor to every 350 to 375 students)
- Deans are allocated 1 to each school
- Librarian/Media Specialist are allocated 1 per school campus
- Media Assistants are allocated based on FTE per school campus

FTE Membership	Media Assistant
1-849	0
850 and above	1

- Health Assistants are allocated 1 per school campus
- Administrative Assistants to the Principal are allocated 1 per school
- Clerical (12 month) are allocated based on FTE levels.

FTE Membership	Clerical
1-1,499	1

1,500-2,499	3
2,500 and above	4

- Clerical (11 Month) are allocated based on FTE levels. Schools have the option to use a 10-month position in these slots.

FTE Membership	Clerical
1-899	1
900-1,999	2
2,000-2,499	4
2,500 and above	5

- Allocation of 1 per school
 - Records Specialist
 - Scheduling Technicians
 - Athletic Director
 - Athletic Trainer
 - Facility Coordinator
 - Groundskeeper
- Custodial staff are allocated based on individual school and campus needs
- Security Monitors are directly allocated
- Director of Activities are allocated 0.50 to each school

Special Allocations

- Music Supplemental staff are directly allocated to each high school based on current programs

Additional Funding requirements

- Discretionary funds are allocated to each school at \$130 per FTE
- Substitutes are funded based on \$1,000 per eligible teacher and including ESE assignments

ESE Allocations

- ESE Teachers and paraprofessionals are assigned based on the needs of the student population based on a direct allocation
- ESE paraprofessionals positions are also funded by IDEA when needed

District Services Directly Allocated

- Speech & Language Pathologist
- Occupational Therapist
- Behavior Support and Technician
- Resource Specialist
- Education Technology Specialist

Alternative and ESE schools

Instructional Allocations

- Due to the nature of these schools, all positions are allocated based on student and school requirements. This includes Basic Teachers, ESE Teachers, Support Facilitation, and ESE Self Contained Teachers

Support Allocations

- Principals are allocated 1 to each school
- Administrative Assistants to the Principal are allocated 1 per school
- Health Assistants are allocated 1 per school campus
- Custodial staff are allocated based on individual school needs
- ESE Teacher Assistant – Direct allocation based on the need

Additional Funding requirements

- Discretionary funds are allocated to each school at \$150 per FTE
- Substitutes are funded based on \$1,000 per eligible teacher and including ESE assignments

School District of Indian River County Staffing Plan
Pre-K

Position	Enrollment per Classroom			
General Ed. VPK Enrollment per Classroom	1 - 10	11 - 20	21 - 30	31 - up
VPK General:				
Teacher or Child Development Associate, VPK General Ed	1 Teacher or Child Development Associate per General Ed Classroom			
Paraprofessional, Teacher Assistant or Self Care Aide, VPK General Ed (10:1)	0	1	2	3
VPK ESE Inclusion:				
Teacher or Child Development Associate, VPK General Ed	1 Teacher or Child Development Associate per General Ed Inclusion Classroom			
Paraprofessional, Teacher Assistant or Self Care Aide, VPK General Ed (10:1)	0	1	2	3
Paraprofessional, Teacher Assistant or Self Care Aide, VPK ESE Inclusion	1 Additional Teacher Assistant or Self Care Aide if class has 5 or more Inclusion Students			
Position				
Enrollment per Classroom				
Pre-K ESE Self Contained Enrollment per classroom	1 - 3	4 - 6	7 - 9	10 - 12
Pre-K ESE Self-Contained:				
Teacher, Pre-K ESE Self-Contained	1 Teacher per ESE Self-Contained Classroom			
Paraprofessional, Teacher Assistant or Self Care Aide, Pre-K ESE (3:1)	0	1	2	3
Special Positions (Below the Line)				
Speech & Language Pathologist Pre-K	Direct allocation from ESE Department (40 students & 45 contact hours / 1 SLP)			

* There are only 8 available inclusion seats in a classroom.

** For every 10 ESE self-contained students, a new self-contained classroom is allocated by the ESE Department.

*** Maximum capacity for Pre-K General Education and Pre-K ESE Inclusion classrooms is 20 students. Maximum capacity for Pre-K ESE self-contained classrooms is based on exceptionality.

School District of Indian River County Staffing Plan Elementary Schools

Position	Enrollment			
	1-574	575-599	600-749	750 and Up
Administration				
Principal (12 month)	1	1	1	1
Assistant Principal (11 month)	1	1	1	2
Instructional/Support Staff				
School Counselor	1	1	1	1
Librarian / Media Staff	1	1	1	1
Instructional Staff (based on FTE)				
Core:				
Basic Teachers, Pre-K	Allocated based on Pre-K enrollment			
Basic Teachers, K-3	1 teacher per 18.5 students			
Basic Teachers, 4-5	1 teacher per 22.5 students			
Non-Core:				
Art	1	1	1	1
Music	1	1	1	1
Physical Education	1	1	2	2
Foreign Language	Direct allocation at Liberty Magnet			
Science	Direct allocation at Citrus			
ESE Teacher, Support Facilitation	Direct allocation from ESE Department			
ESE Teacher, Self-Contained	Direct allocation from ESE Department			
ESE Teacher, Gifted	Direct allocation from ESE Department			
ESE Teacher, Pre-K	Direct allocation from ESE Department			
Clerical/Support Staff				
Administrative Assistant- Principal	1	1	1	1
Clerical (11 month)	1	2	2	2
Media Center Assistant	1	1	1	1
School Computer Lab Assistant	1	1	1	1
Health Assistant	1	1	1	1
Pre-K Paraprofessional, Teacher Assistant	Allocated based on Pre-K enrollment			
ESOL Paraprofessional, Teacher Assistant	One paraprofessional for 15-99 students of the same language. An additional paraprofessional (for students of the same language) will be provided based on the following (1 at 15, 2 at 100, 5 at 200+)			
ESE Paraprofessional, Teacher Assistant	Direct allocation from ESE Department			
ESE Paraprofessional, Teacher Assistant Pre-K	Direct allocation from ESE Department			
ESE Paraprofessional, Self Care Aide	Direct allocation from ESE Department			
ESE Paraprofessional, Self Care Aide Pre-K	Direct allocation from ESE Department			
Security Monitor	Direct allocation			
Facility Support				
Head custodian	One per school			
Custodian	Based on individual school needs			
Special Positions				
K-2 Reading Coach	Allocated 1 per school, funded by the Learning alliance			
3 rd Grade Interventionist	Direct allocation, funded by FEFP reading program			
Reading Coach	To be funded by Title 1			
Math Coach	To be funded by Title 1			
Additional Funding requirements				
Substitutes	\$1,000 per teacher & eligible ESE paraprofessional			
Discretionary funds	\$65 per UFTE			

School District of Indian River County Staffing Plan
Middle Schools

Position	Enrollment					
	1-499	500-849	850-899	900-999	1000-1149	1150 and Up
Administration						
Principal (12 month)	1	1	1	1	1	1
Assistant Principal (11 month)	1	2	2	2	3	3
Instructional/Support Staff						
School Counselor	1 Counselor for every 450 students					
Librarian / Media Staff	1	1	1	1	1	1
Student Success Coach	1	1	1	1	1	1
Dean	1 per school					
Instructional Staff (based on FTE)						
Core:						
Basic Teachers, 6-8	1 teacher per 22.5 students					
Non-Core:						
Basic Teachers, 6-8	1 teacher per 38.0 students					
ESE Teacher, Support Facilitation	Direct allocation from ESE Department					
ESE Teacher, Self-Contained	Direct allocation from ESE Department					
ESE Teacher, Gifted	Direct allocation from ESE Department					
Clerical/Support Staff						
Administrative Assistant- Principal	1	1	1	1	1	1
Clerical (12 month)	1	1	1	1	1	1
Clerical (11 month)	1	1	1	2	2	3
Media Center Assistant	0	0	1	1	1	1
Bookkeeper	1	1	1	1	1	1
Health Assistant	1	1	1	1	1	1
Security Monitor	Direct Allocation					
ESOL Paraprofessional, Teacher Assistant	One paraprofessional for 15-99 students of the same language. An additional paraprofessional (for students of the same language) will be provided based on the following (1 at 15, 2 at 100, 5 at 200+)					
ESE Paraprofessional, Teacher Assistant	Direct allocation from ESE Department					
ESE Paraprofessional, Self Care Aide	Direct allocation from ESE Department					
Facility Support						
Head custodian	One per school					
Custodian	Based on individual school needs					
Special Positions						
Music Supplemental Staff	Allocated based on program					
Reading Coach	To be funded by Title 1, Non-Title 1 Schools funded by SAI					
Math Coach	To be funded by Title 1, Non-Title 1 Schools funded by SAI					
Additional Funding requirements						
Substitutes	\$1,000 per teacher & eligible ESE paraprofessional					
Discretionary funds	\$54 per UFTE					

SAI - Supplemental Academic Instructional Fund

School District of Indian River County Staffing Plan High Schools

Position	Enrollment									
	1-499	500-849	850-899	900-999	1000-1149	1150-1499	1500-1999	2000-2499	2500 and up	
Administration										
Principal (12 month)	1	1	1	1	1	1	1	1	1	
Assistant Principal (11 month)	1	2	2	2	3	3	4	5	6	
Instructional/Support Staff										
School Counselor	1 Counselor for every 375 students (Includes Path Advisor which has no students assigned, actual ratio range is 1 counselor to every 375 to 400 students)									
Librarian / Media Staff	1	1	1	1	1	1	1	1	1	
Student Success Coach*	1	1	1	1	1	1	1	1	1	
Director of Activities	1 per school									
Athletic Director	1 per school									
Dean	1 per school									
Instructional Staff (based on FTE)										
Core:										
Basic Teachers, 9-12	1 teacher per 25.5 students									**
Non-Core:										
Basic Teachers, 9-12	1 teacher per 38.0 students									**
ESE Teacher, Support Facilitation	Direct allocation from ESE Department									
ESE Teacher, Self-Contained	Direct allocation from ESE Department									
ESE Teacher, Gifted	Direct allocation from ESE Department									
Clerical/Support Staff										
Administrative Assistant- Principal	1	1	1	1	1	1	1	1	1	
Clerical (12 month)	1	1	1	1	1	1	3	3	4	
Clerical (11 month)	1	1	1	2	2	2	2	4	5	
Media Center Assistant*	0	0	1	1	1	1	1	1	1	
Bookkeeper	1	1	1	1	1	1	1	1	1	
Health Assistant	1 per campus									
Records Specialist	1	1	1	1	1	1	1	1	1	
Scheduling Technician	1	1	1	1	1	1	1	1	1	
Athletic Trainer	1	1	1	1	1	1	1	1	1	
Security Monitor	Direct allocation									
ESOL Paraprofessional, Teacher Assistant	One paraprofessional for 15-99 students of the same language. An additional paraprofessional (for students of the same language) will be provided based on the following (1 at 15, 2 at 100, 5 at 200+)									
ESE Paraprofessional, Teacher Assistant	Direct allocation from ESE Department									
ESE Paraprofessional, Self Care Aide	Direct allocation from ESE Department									
Facility Support										
Head custodian	Based on individual school needs									
Custodian	Based on individual school needs									
Groundskeeper	1 per school									
Facilities Coordinator	1 per school									
Special Positions										
Music Supplemental Staff	Allocated based on program									
Reading Coach	To be funded by Title 1, Non-Title 1 Schools funded by SAI									
Math Coach	To be funded by Title 1, Non-Title 1 Schools funded by SAI									
Additional Funding requirements										
Substitutes	\$1,000 per teacher & eligible ESE paraprofessional									
Discretionary funds	\$130 per UFTE									

Note: *Freshman Learning Center is a separate campus, therefore, may result in additional staffing at VBHS.

SAI - Supplemental Academic Instructional Fund

School District of Indian River County Staffing Plan
Wabasso & IR Prep

Position	Enrollment
Administration	
Principal (12 month)	1 per school
Instructional Staff (based on FTE)	
Basic Teachers	Direct allocation based on need
ESE Teacher, Support Facilitation	Direct allocation from ESE Department
ESE Teacher, Self-Contained	Direct allocation from ESE Department
Clerical/Support Staff	
Administrative Assistant- Principal	1 per school
Health Assistant	1 per school
ESE Teacher Assistant	Direct allocation from ESE Department
Facility Support	
Custodian	Based on individual school needs
Additional Funding requirements	
Substitutes	\$1,000 per teacher & eligible ESE paraprofessional
Discretionary funds	\$150 per UFTE

STAFF ALLOCATION MODEL
School District of Indian River County

Revised as of 6/24/2023

TotalALL

2022-23 Spring FTE
and Budget
(Actuals as of Feb
2023)

14,412

2022-23 3rd Calc

14,472

FTE Change

61

All Schools

2021-2022 STAFF ALLOCATION	2022-2023		2023-2024		Net Change	
	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent
Principals	21.00	\$ 2,843,400	21.00	\$ 2,944,200	-	\$ 100,800
Assistant Principals	35.00	\$ 3,773,000	35.00	\$ 3,962,000	-	\$ 189,000
Basic Teachers	576.00	\$ 43,488,000	579.00	\$ 45,683,100	3.00	\$ 2,195,100
Elementary Art & Music	26.00	\$ 1,963,000	26.00	\$ 2,051,400	-	\$ 88,400
Non-Core Teachers (specials)	132.00	\$ 9,966,000	132.00	\$ 10,414,800	-	\$ 448,800
Hold Harmless Teachers (SAI)	16.00	\$ 1,208,000	3.00	\$ 236,700	(13.00)	\$ (971,300)
8 Period Day Teacher Allocation (SAI)	-	\$ -	-	\$ -	-	\$ -
Aspire Position	5.00	\$ 377,500	-	\$ -	(5.00)	\$ (377,500)
Total Teachers	755.00	\$ 57,002,500	740.00	\$ 58,386,000	(15.00)	\$ 1,383,500
Basic Teacher Assistants	2.00	\$ 67,600	2.00	\$ 71,400	-	\$ 3,800
ESOL Teacher Assistants	20.00	\$ 676,000	20.00	\$ 714,000	-	\$ 38,000
Graduation Coach/Dean	2.00	\$ 151,000	6.00	\$ 473,400	4.00	\$ 322,400
Student Success Coach	8.00	\$ 604,000	7.00	\$ 552,300	(1.00)	\$ (51,700)
School Counselors	38.00	\$ 2,869,000	36.00	\$ 2,840,400	(2.00)	\$ (28,600)
IB Coordinator (12 month)	1.00	\$ 75,500	1.00	\$ 78,900	-	\$ 3,400
Librarian / Media Staff	20.00	\$ 1,510,000	20.00	\$ 1,578,000	-	\$ 68,000
Media Center Assistant	18.00	\$ 608,400	18.00	\$ 642,600	-	\$ 34,200
Computer Lab Assistant	13.00	\$ 439,400	13.00	\$ 464,100	-	\$ 24,700
Health Assistant	22.00	\$ 899,800	22.00	\$ 992,200	-	\$ 92,400
Bookkeeper	6.00	\$ 317,400	6.00	\$ 335,400	-	\$ 18,000
Administrative assistant- Principal	21.00	\$ 1,171,800	21.00	\$ 1,169,700	-	\$ (2,100)
Clerical 12 months	11.00	\$ 478,500	12.00	\$ 555,600	1.00	\$ 77,100
Clerical 11 months	27.00	\$ 1,174,500	27.00	\$ 1,250,100	-	\$ 75,600
Records Specialist	2.00	\$ 87,000	2.00	\$ 92,600	-	\$ 5,600
Scheduling Technician	2.00	\$ 87,000	2.00	\$ 92,600	-	\$ 5,600
Athletic Director	2.00	\$ 208,000	2.00	\$ 212,600	-	\$ 4,600
Athletic Trainer	2.00	\$ 151,000	2.00	\$ 157,800	-	\$ 6,800
Auditorium Director	0.50	\$ 31,950	0.50	\$ 28,900	-	\$ (3,050)
Director of Activities	1.00	\$ 63,900	1.00	\$ 57,800	-	\$ (6,100)
Music Supplemental Position	1.00	\$ 75,500	2.00	\$ 157,800	1.00	\$ 82,300
President of Teacher's Union	0.50	\$ 37,750	0.50	\$ 39,450	-	\$ 1,700
Additional Funding requirements						
Substitutes		\$ 755,000		\$ 740,000	-	\$ (15,000)
Discretionary funds		\$ 1,458,512		\$ 1,206,740	-	\$ (251,773)
TOTAL TEACHERS AND ADMINISTRATION	1,031.00	\$ 77,617,412	1,019.00	\$ 79,796,590	(12.00)	\$ 2,179,177
Head custodian	23.50	\$ 1,212,600	23.50	\$ 1,283,100	-	\$ 70,500
Custodian	75.00	\$ 3,382,500	75.00	\$ 3,615,000	-	\$ 232,500
Security Monitors	26.00	\$ 899,600	26.00	\$ 928,200	-	\$ 28,600
Facilities Coordinator	2.00	\$ 186,600	2.00	\$ 190,200	-	\$ 3,600
Ground Keeper	2.00	\$ 104,600	2.00	\$ 108,400	-	\$ 3,800
TOTAL FACILITY POSITIONS	128.50	\$ 5,785,900	128.50	\$ 6,124,900	-	\$ 339,000
ESE General Fund Positions Only						
Teacher Exception Ed	129.00	\$ 9,739,500	119.00	\$ 9,389,100	(10.00)	\$ (350,400)
Teacher Gifted	6.00	\$ 453,232	6.00	\$ 473,643	-	\$ 20,410
ESE Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide	-	\$ -	-	\$ -	-	\$ -
ESE Job Coach	2.00	\$ 67,600	2.00	\$ 71,400	-	\$ 3,800
Teacher Pre-K	12.85	\$ 970,175	12.85	\$ 1,013,865	-	\$ 43,690
Child Development Associate	0.55	\$ 41,525	0.55	\$ 43,395	-	\$ 1,870
ESE Teacher Assistant Pre-K	16.00	\$ 540,800	16.00	\$ 571,200	-	\$ 30,400
ESE Self Care Aide Pre-K	10.00	\$ 338,000	10.00	\$ 357,000	-	\$ 19,000
Substitutes		\$ 147,853		\$ 137,853	-	\$ (10,000)
TOTAL ESE Positions - General Fund Only	176.40	\$ 12,298,685	166.40	\$ 12,057,456	(10.00)	\$ (241,230)
TOTAL SCHOOL BASED POSITIONS	1,335.90	\$ 95,701,998	1,313.90	\$ 97,978,946	(22.00)	\$ 2,276,948
9002 -ESE District Funded Positions - General Fund Only						
Speech & Language Pathologist	21.00	\$ 1,585,500	21.00	\$ 1,656,900	-	\$ 71,400
Occupational Therapist	6.00	\$ 442,800	6.00	\$ 433,200	-	\$ (9,600)
Behavior Technician (BT)	7.30	\$ 246,740	13.00	\$ 464,100	5.70	\$ 217,360
Behavior Analyst (BCBA)	2.20	\$ 166,100	2.20	\$ 173,580	-	\$ 7,480
Resource Specialist	24.00	\$ 1,812,000	23.00	\$ 1,814,700	(1.00)	\$ 2,700
Physical Therapist	1.00	\$ 75,500	1.00	\$ 78,900	-	\$ 3,400
ESE Sign Language Interpreter 10	4.00	\$ 194,800	4.00	\$ 204,000	-	\$ 9,200
Subtotal 9002 ESE District Funded Positions - Gen. Fund Only	65.50	\$ 4,523,440	70.20	\$ 4,825,380	4.70	\$ 301,940
Other Funded positions						
4105/4106 - Title 1 Basic	42.00	\$ 2,117,750	46.50	\$ 2,117,750	4.50	\$ -
4152- Title III ESOL	2.00	\$ 151,000	2.00	\$ 151,000	-	\$ -
4206/4207 - IDEA	106.50	\$ 3,109,933	89.79	\$ 3,109,933	(16.71)	\$ -
9015 - Early Learning Coalition (VPK)	6.60	\$ 358,385	6.60	\$ 358,385	-	\$ -
9225 - ESOL	6.00	\$ 453,000	6.00	\$ 473,400	-	\$ 20,400
9442 - Education Technology Spec	8.00	\$ 590,400	8.00	\$ 577,600	-	\$ (12,800)
9011 - Reading *FFFP* K-3 Interventionist- Teacher	10.00	\$ 755,000	10.00	\$ 789,000	-	\$ 34,000
K-2 Reading Coach (LA 1928)	16.00	\$ 1,208,000	13.00	\$ 1,025,700	(3.00)	\$ (182,300)
Supplemental Academic Instruction Coaches (SAI)	7.00	\$ 528,500	-	\$ -	(7.00)	\$ (528,500)
Shared Counselor (Elementary and Secondary)	2.00	\$ 151,000	-	\$ -	(2.00)	\$ (151,000)
Hold Harmless Other (SAI)	6.00	\$ 453,000	3.00	\$ 236,700	(3.00)	\$ (216,300)
TOTAL OTHER FUNDED POSITIONS	212.10	\$ 9,875,968	184.89	\$ 8,839,468	(27.21)	\$ (1,036,500)
TOTAL STAFFING	1,613.50	\$ 110,101,406	1,569.00	\$ 111,643,794	(44.51)	\$ 1,542,388

STAFF ALLOCATION MODEL
School District of Indian River County

Revised as of 6/24/2023

TotalE

2022-23 Spring FTE
and Budget
(Actuals as of Feb
2023)

6,530 2022-23 3rd Calc 6,608 FTE Change 78

All Elementary Schools

2021-2022 STAFF ALLOCATION	2022-2023		2023-2024		Net Change	
	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent
Principals	13.00	\$ 1,760,200	13.00	\$ 1,822,600	-	\$ 62,400
Assistant Principals	13.00	\$ 1,401,400	13.00	\$ 1,471,600	-	\$ 70,200
Basic Teachers	336.00	\$ 25,368,000	341.00	\$ 26,904,900	5.00	\$ 1,536,900
Elementary Art & Music	26.00	\$ 1,963,000	26.00	\$ 2,051,400	-	\$ 88,400
Non-Core Teachers (specials)	17.00	\$ 1,283,500	17.00	\$ 1,341,300	-	\$ 57,800
Hold Harmless Teachers (SAI)	6.00	\$ 453,000	-	\$ -	(6.00)	\$ (453,000)
8 Period Day Teacher Allocation (SAI)	-	\$ -	-	\$ -	-	\$ -
Aspire Position	-	\$ -	-	\$ -	-	\$ -
Total Teachers	385.00	\$ 29,067,500	384.00	\$ 30,297,600	(1.00)	\$ 1,230,100
Basic Teacher Assistants	-	\$ -	-	\$ -	-	\$ -
ESOL Teacher Assistants	13.00	\$ 439,400	13.00	\$ 464,100	-	\$ 24,700
Graduation Coach/Dean	-	\$ -	-	\$ -	-	\$ -
Student Success Coach	-	\$ -	-	\$ -	-	\$ -
School Counselors	13.00	\$ 981,500	13.00	\$ 1,025,700	-	\$ 44,200
IB Coordinator (12 month)	-	\$ -	-	\$ -	-	\$ -
Librarian / Media Staff	13.00	\$ 981,500	13.00	\$ 1,025,700	-	\$ 44,200
Media Center Assistant	13.00	\$ 439,400	13.00	\$ 464,100	-	\$ 24,700
Computer Lab Assistant	13.00	\$ 439,400	13.00	\$ 464,100	-	\$ 24,700
Health Assistant	13.00	\$ 531,700	13.00	\$ 586,300	-	\$ 54,600
Bookkeeper	-	\$ -	-	\$ -	-	\$ -
Administrative assistant- Principal	13.00	\$ 725,400	13.00	\$ 724,100	-	\$ (1,300)
Clerical 12 months	-	\$ -	1.00	\$ 46,300	1.00	\$ 46,300
Clerical 11 months	15.00	\$ 652,500	14.00	\$ 648,200	(1.00)	\$ (4,300)
Records Specialist	-	\$ -	-	\$ -	-	\$ -
Scheduling Technician	-	\$ -	-	\$ -	-	\$ -
Athletic Director	-	\$ -	-	\$ -	-	\$ -
Athletic Trainer	-	\$ -	-	\$ -	-	\$ -
Auditorium Director	-	\$ -	-	\$ -	-	\$ -
Director of Activities	-	\$ -	-	\$ -	-	\$ -
Music Supplemental Position	-	\$ -	-	\$ -	-	\$ -
President of Teacher's Union	-	\$ -	-	\$ -	-	\$ -
Additional Funding requirements						
Substitutes		\$ 385,000		\$ 384,000		\$ (1,000)
Discretionary funds		\$ 470,179		\$ 429,536		\$ (40,643)
TOTAL TEACHERS AND ADMINISTRATION	517.00	\$ 38,275,079	516.00	\$ 39,853,936	(1.00)	\$ 1,578,857
Head custodian	13.00	\$ 670,800	13.00	\$ 709,800	-	\$ 39,000
Custodian	32.00	\$ 1,443,200	32.00	\$ 1,542,400	-	\$ 99,200
Security Monitors	-	\$ -	-	\$ -	-	\$ -
Facilities Coordinator	-	\$ -	-	\$ -	-	\$ -
Ground Keeper	-	\$ -	-	\$ -	-	\$ -
TOTAL FACILITY POSITIONS	45.00	\$ 2,114,000	45.00	\$ 2,252,200	-	\$ 138,200
ESE General Fund Positions Only						
Teacher Exception Ed	53.00	\$ 4,001,500	49.00	\$ 3,866,100	(4.00)	\$ (135,400)
Teacher Gifted	5.94	\$ 448,702	5.94	\$ 468,909	-	\$ 20,206
ESE Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide	-	\$ -	-	\$ -	-	\$ -
ESE Job Coach	-	\$ -	-	\$ -	-	\$ -
Teacher Pre-K	12.85	\$ 970,175	12.85	\$ 1,013,865	-	\$ 43,690
Child Development Associate	0.55	\$ 41,525	0.55	\$ 43,395	-	\$ 1,870
ESE Teacher Assistant Pre-K	16.00	\$ 540,800	16.00	\$ 571,200	-	\$ 30,400
ESE Self Care Aide Pre-K	10.00	\$ 338,000	10.00	\$ 357,000	-	\$ 19,000
Substitutes		\$ 71,793		\$ 67,793		\$ (4,000)
TOTAL ESE Positions - General Fund Only	98.34	\$ 6,412,495	94.34	\$ 6,388,262	(4.00)	\$ (24,234)
TOTAL SCHOOL BASED POSITIONS	660.34	\$ 46,801,574	655.34	\$ 48,494,397	(5.00)	\$ 1,692,823
9002 -ESE District Funded Positions - General Fund Only						
Speech & Language Pathologist	15.00	\$ 1,132,500	15.00	\$ 1,183,500	-	\$ 51,000
Occupational Therapist	3.71	\$ 274,114	3.71	\$ 268,171	-	\$ (5,943)
Behavior Technician (BT)	5.15	\$ 173,901	13.00	\$ 464,100	7.86	\$ 290,199
Behavior Analyst (BCBA)	1.43	\$ 107,965	1.30	\$ 102,570	(0.13)	\$ (5,395)
Resource Specialist	14.00	\$ 1,057,000	13.00	\$ 1,025,700	(1.00)	\$ (31,300)
Physical Therapist	0.62	\$ 46,738	0.62	\$ 48,843	-	\$ 2,105
ESE Sign Language Interpreter 10	-	\$ -	-	\$ -	-	\$ -
Subtotal 9002 ESE District Funded Positions - Gen. Fund Only	39.91	\$ 2,792,218	46.63	\$ 3,092,884	6.72	\$ 300,666
Other Funded positions						
4105/4106 - Title 1 Basic	32.00	\$ 1,469,850	33.50	\$ 1,469,850	1.50	\$ -
4152- Title III ESOL	1.37	\$ 103,316	1.37	\$ 103,316	-	\$ -
4206/4207 - IDEA	50.93	\$ 1,383,049	39.61	\$ 1,383,049	(11.32)	\$ -
9015 - Early Learning Coalition (VPK)	6.60	\$ 358,385	6.60	\$ 358,385	-	\$ -
9225 - ESOL	3.25	\$ 245,375	3.25	\$ 256,425	-	\$ 11,050
9442 - Education Technology Spec	3.00	\$ 221,400	3.00	\$ 216,600	-	\$ (4,800)
9011 - Reading *FFFP* K-3 Interventionist- Teacher	10.00	\$ 755,000	10.00	\$ 789,000	-	\$ 34,000
K-2 Reading Coach (LA 1928)	16.00	\$ 1,208,000	13.00	\$ 1,025,700	(3.00)	\$ (182,300)
Supplemental Academic Instruction Coaches (SAI)	-	\$ -	-	\$ -	-	\$ -
Shared Counselor (Elementary and Secondary)	1.00	\$ 75,500	-	\$ -	(1.00)	\$ (75,500)
Hold Harmless Other (SAI)	2.00	\$ 151,000	-	\$ -	(2.00)	\$ (151,000)
TOTAL OTHER FUNDED POSITIONS	126.14	\$ 5,970,875	110.32	\$ 5,602,325	(15.82)	\$ (368,550)
TOTAL STAFFING	826.39	\$ 55,564,667	812.30	\$ 57,189,606	(14.09)	\$ 1,624,939

STAFF ALLOCATION MODEL
School District of Indian River County

Revised as of 6/24/2023

TotalM

2022-23 Spring FTE
and Budget
(Actuals as of Feb
2023)

3,278

2022-23 3rd Calc

3,254

FTE Change

(24)

All Middle Schools

2021-2022 STAFF ALLOCATION	2022-2023		2023-2024		Net Change	
	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent
Principals	4.00	\$ 541,600	4.00	\$ 560,800	-	\$ 19,200
Assistant Principals	10.00	\$ 1,078,000	10.00	\$ 1,132,000	-	\$ 54,000
Basic Teachers	114.00	\$ 8,607,000	114.00	\$ 8,994,600	-	\$ 387,600
Elementary Art & Music	-	\$ -	-	\$ -	-	\$ -
Non-Core Teachers (specials)	39.00	\$ 2,944,500	39.00	\$ 3,077,100	-	\$ 132,600
Hold Harmless Teachers (SAI)	3.00	\$ 226,500	3.00	\$ 236,700	-	\$ 10,200
8 Period Day Teacher Allocation (SAI)	-	\$ -	-	\$ -	-	\$ -
Aspire Position	4.00	\$ 302,000	-	\$ -	(4.00)	\$ (302,000)
Total Teachers	160.00	\$ 12,080,000	156.00	\$ 12,308,400	(4.00)	\$ 228,400
Basic Teacher Assistants	-	\$ -	-	\$ -	-	\$ -
ESOL Teacher Assistants	4.00	\$ 135,200	4.00	\$ 142,800	-	\$ 7,600
Graduation Coach/Dean	-	\$ -	4.00	\$ 315,600	4.00	\$ 315,600
Student Success Coach	4.00	\$ 302,000	4.00	\$ 315,600	-	\$ 13,600
School Counselors	11.00	\$ 830,500	9.00	\$ 710,100	(2.00)	\$ (120,400)
IB Coordinator (12 month)	-	\$ -	-	\$ -	-	\$ -
Librarian / Media Staff	4.00	\$ 302,000	4.00	\$ 315,600	-	\$ 13,600
Media Center Assistant	2.00	\$ 67,600	2.00	\$ 71,400	-	\$ 3,800
Computer Lab Assistant	-	\$ -	-	\$ -	-	\$ -
Health Assistant	4.00	\$ 163,600	4.00	\$ 180,400	-	\$ 16,800
Bookkeeper	4.00	\$ 211,600	4.00	\$ 223,600	-	\$ 12,000
Administrative assistant- Principal	4.00	\$ 223,200	4.00	\$ 222,800	-	\$ (400)
Clerical 12 months	4.00	\$ 174,000	4.00	\$ 185,200	-	\$ 11,200
Clerical 11 months	5.00	\$ 217,500	6.00	\$ 277,800	1.00	\$ 60,300
Records Specialist	-	\$ -	-	\$ -	-	\$ -
Scheduling Technician	-	\$ -	-	\$ -	-	\$ -
Athletic Director	-	\$ -	-	\$ -	-	\$ -
Athletic Trainer	-	\$ -	-	\$ -	-	\$ -
Auditorium Director	-	\$ -	-	\$ -	-	\$ -
Director of Activities	-	\$ -	-	\$ -	-	\$ -
Music Supplemental Position	0.50	\$ 37,750	0.80	\$ 63,120	0.30	\$ 25,370
President of Teacher's Union	0.50	\$ 37,750	0.50	\$ 39,450	-	\$ 1,700
Additional Funding requirements						
Substitutes		\$ 160,000		\$ 156,000		\$ (4,000)
Discretionary funds		\$ 219,649		\$ 175,734		\$ (43,915)
TOTAL TEACHERS AND ADMINISTRATION	221.00	\$ 16,781,949	220.30	\$ 17,396,404	(0.70)	\$ 614,455
Head custodian	4.00	\$ 206,400	4.00	\$ 218,400	-	\$ 12,000
Custodian	16.00	\$ 721,600	16.00	\$ 771,200	-	\$ 49,600
Security Monitors	11.00	\$ 380,600	11.00	\$ 392,700	-	\$ 12,100
Facilities Coordinator	-	\$ -	-	\$ -	-	\$ -
Ground Keeper	-	\$ -	-	\$ -	-	\$ -
TOTAL FACILITY POSITIONS	31.00	\$ 1,308,600	31.00	\$ 1,382,300	-	\$ 73,700
ESE General Fund Positions Only						
Teacher Exception Ed	33.00	\$ 2,491,500	27.00	\$ 2,130,300	(6.00)	\$ (361,200)
Teacher Gifted	0.04	\$ 3,020	0.04	\$ 3,156	-	\$ 136
ESE Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide	-	\$ -	-	\$ -	-	\$ -
ESE Job Coach	-	\$ -	-	\$ -	-	\$ -
Teacher Pre-K	-	\$ -	-	\$ -	-	\$ -
Child Development Associate	-	\$ -	-	\$ -	-	\$ -
ESE Teacher Assistant Pre-K	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide Pre-K	-	\$ -	-	\$ -	-	\$ -
Substitutes		\$ 33,040		\$ 27,040		\$ (6,000)
TOTAL ESE Positions - General Fund Only	33.04	\$ 2,527,560	27.04	\$ 2,160,496	(6.00)	\$ (367,064)
TOTAL SCHOOL BASED POSITIONS	285.04	\$ 20,618,109	278.34	\$ 20,939,200	(6.70)	\$ 321,091
9002 -ESE District Funded Positions - General Fund Only						
Speech & Language Pathologist	2.00	\$ 151,000	2.00	\$ 157,800	-	\$ 6,800
Occupational Therapist	1.14	\$ 84,343	1.14	\$ 82,514	-	\$ (1,829)
Behavior Technician (BT)	0.66	\$ 22,308	-	\$ -	(0.66)	\$ (22,308)
Behavior Analyst (BCBA)	0.44	\$ 33,220	0.40	\$ 31,560	(0.04)	\$ (1,660)
Resource Specialist	4.00	\$ 302,000	4.00	\$ 315,600	-	\$ 13,600
Physical Therapist	0.19	\$ 14,381	0.19	\$ 15,029	-	\$ 648
ESE Sign Language Interpreter 10	1.00	\$ 48,700	1.00	\$ 51,000	-	\$ 2,300
Subtotal 9002 ESE District Funded Positions - Gen. Fund Only	9.43	\$ 655,952	8.73	\$ 653,503	(0.70)	\$ (2,449)
Other Funded positions						
4105/4106 - Title 1 Basic	8.00	\$ 496,900	11.00	\$ 496,900	3.00	\$ -
4152- Title III ESOL	0.42	\$ 31,789	0.42	\$ 31,789	-	\$ -
4206/4207 - IDEA	15.90	\$ 534,782	15.42	\$ 534,782	(0.48)	\$ -
9015 - Early Learning Coalition (VPK)	-	\$ -	-	\$ -	-	\$ -
9225 - ESOL	0.75	\$ 56,625	0.75	\$ 59,175	-	\$ 2,550
9442 - Education Technology Spec	2.00	\$ 147,600	2.00	\$ 144,400	-	\$ (3,200)
9011 - Reading *FEFP* K-3 Interventionist- Teacher	-	\$ -	-	\$ -	-	\$ -
K-2 Reading Coach (LA 1928)	-	\$ -	-	\$ -	-	\$ -
Supplemental Academic Instruction Coaches (SAI)	3.00	\$ 226,500	-	\$ -	(3.00)	\$ (226,500)
Shared Counselor (Elementary and Secondary)	1.00	\$ 75,500	-	\$ -	(1.00)	\$ (75,500)
Hold Harmless Other (SAI)	4.00	\$ 302,000	3.00	\$ 236,700	(1.00)	\$ (65,300)
TOTAL OTHER FUNDED POSITIONS	35.07	\$ 1,871,696	32.59	\$ 1,503,746	(2.48)	\$ (367,950)
TOTAL STAFFING	329.54	\$ 23,145,758	319.66	\$ 23,096,450	(9.88)	\$ (49,308)

STAFF ALLOCATION MODEL
School District of Indian River County

Revised as of 6/24/2023

TotalH

2022-23 Spring FTE
and Budget
(Actuals as of Feb
2023)

4,519

2022-23 3rd Calc

4,501

FTE Change

(18)

All High Schools

2021-2022 STAFF ALLOCATION	2022-2023		2023-2024		Net Change	
	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent
Principals	2.00	\$ 270,800	2.00	\$ 280,400	-	\$ 9,600
Assistant Principals	11.00	\$ 1,185,800	11.00	\$ 1,245,200	-	\$ 59,400
Basic Teachers	116.00	\$ 8,758,000	114.00	\$ 8,994,600	(2.00)	\$ 236,600
Elementary Art & Music	-	\$ -	-	\$ -	-	\$ -
Non-Core Teachers (specials)	76.00	\$ 5,738,000	76.00	\$ 5,996,400	-	\$ 258,400
Hold Harmless Teachers (SAI)	7.00	\$ 528,500	-	\$ -	(7.00)	\$ (528,500)
8 Period Day Teacher Allocation (SAI)	-	\$ -	-	\$ -	-	\$ -
Aspire Position	1.00	\$ 75,500	-	\$ -	(1.00)	\$ (75,500)
Total Teachers	200.00	\$ 15,100,000	190.00	\$ 14,991,000	(10.00)	\$ (109,000)
Basic Teacher Assistants	-	\$ -	-	\$ -	-	\$ -
ESOL Teacher Assistants	3.00	\$ 101,400	3.00	\$ 107,100	-	\$ 5,700
Graduation Coach/Dean	2.00	\$ 151,000	2.00	\$ 157,800	-	\$ 6,800
Student Success Coach	3.00	\$ 226,500	3.00	\$ 236,700	-	\$ 10,200
School Counselors	14.00	\$ 1,057,000	13.00	\$ 1,025,700	(1.00)	\$ (31,300)
IB Coordinator (12 month)	1.00	\$ 75,500	1.00	\$ 78,900	-	\$ 3,400
Librarian / Media Staff	3.00	\$ 226,500	3.00	\$ 236,700	-	\$ 10,200
Media Center Assistant	3.00	\$ 101,400	3.00	\$ 107,100	-	\$ 5,700
Computer Lab Assistant	-	\$ -	-	\$ -	-	\$ -
Health Assistant	3.00	\$ 122,700	3.00	\$ 135,300	-	\$ 12,600
Bookkeeper	2.00	\$ 105,800	2.00	\$ 111,800	-	\$ 6,000
Administrative assistant- Principal	2.00	\$ 111,600	2.00	\$ 111,400	-	\$ (200)
Clerical 12 months	7.00	\$ 304,500	7.00	\$ 324,100	-	\$ 19,600
Clerical 11 months	7.00	\$ 304,500	7.00	\$ 324,100	-	\$ 19,600
Records Specialist	2.00	\$ 87,000	2.00	\$ 92,600	-	\$ 5,600
Scheduling Technician	2.00	\$ 87,000	2.00	\$ 92,600	-	\$ 5,600
Athletic Director	2.00	\$ 208,000	2.00	\$ 212,600	-	\$ 4,600
Athletic Trainer	2.00	\$ 151,000	2.00	\$ 157,800	-	\$ 6,800
Auditorium Director	0.50	\$ 31,950	0.50	\$ 28,900	-	\$ (3,050)
Director of Activities	1.00	\$ 63,900	1.00	\$ 57,800	-	\$ (6,100)
Music Supplemental Position	0.50	\$ 37,750	1.20	\$ 94,680	0.70	\$ 56,930
President of Teacher's Union	-	\$ -	-	\$ -	-	\$ -
Additional Funding requirements						
Substitutes		\$ 200,000		\$ 190,000		\$ (10,000)
Discretionary funds		\$ 754,606		\$ 585,109		\$ (169,497)
TOTAL TEACHERS AND ADMINISTRATION	273.00	\$ 21,066,206	262.70	\$ 20,985,389	(10.30)	\$ (80,817)
Head custodian	5.50	\$ 283,800	5.50	\$ 300,300	-	\$ 16,500
Custodian	26.00	\$ 1,172,600	26.00	\$ 1,253,200	-	\$ 80,600
Security Monitors	15.00	\$ 519,000	15.00	\$ 535,500	-	\$ 16,500
Facilities Coordinator	2.00	\$ 186,600	2.00	\$ 190,200	-	\$ 3,600
Ground Keeper	2.00	\$ 104,600	2.00	\$ 108,400	-	\$ 3,800
TOTAL FACILITY POSITIONS	50.50	\$ 2,266,600	50.50	\$ 2,387,600	-	\$ 121,000
ESE General Fund Positions Only						
Teacher Exception Ed	28.00	\$ 2,114,000	28.00	\$ 2,209,200	-	\$ 95,200
Teacher Gifted	0.02	\$ 1,510	0.02	\$ 1,578	-	\$ 68
ESE Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide	-	\$ -	-	\$ -	-	\$ -
ESE Job Coach	1.00	\$ 33,800	1.00	\$ 35,700	-	\$ 1,900
Teacher Pre-K	-	\$ -	-	\$ -	-	\$ -
Child Development Associate	-	\$ -	-	\$ -	-	\$ -
ESE Teacher Assistant Pre-K	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide Pre-K	-	\$ -	-	\$ -	-	\$ -
Substitutes		\$ 28,020		\$ 28,020		\$ -
TOTAL ESE Positions - General Fund Only	29.02	\$ 2,177,330	29.02	\$ 2,274,498	-	\$ 97,168
TOTAL SCHOOL BASED POSITIONS	352.52	\$ 25,510,136	342.22	\$ 25,647,487	(10.30)	\$ 137,351
9002 -ESE District Funded Positions - General Fund Only						
Speech & Language Pathologist	2.50	\$ 188,750	2.50	\$ 197,250	-	\$ 8,500
Occupational Therapist	0.57	\$ 42,171	0.57	\$ 41,257	-	\$ (914)
Behavior Technician (BT)	0.33	\$ 11,154	-	\$ -	(0.33)	\$ (11,154)
Behavior Analyst (BCBA)	0.22	\$ 16,610	0.30	\$ 23,670	0.08	\$ 7,060
Resource Specialist	4.50	\$ 339,750	4.50	\$ 355,050	-	\$ 15,300
Physical Therapist	0.10	\$ 7,190	0.10	\$ 7,514	-	\$ 324
ESE Sign Language Interpreter 10	3.00	\$ 146,100	3.00	\$ 153,000	-	\$ 6,900
Subtotal 9002 ESE District Funded Positions - Gen. Fund Only	11.22	\$ 751,726	10.97	\$ 777,741	(0.25)	\$ 26,016
Other Funded positions						
4105/4106 - Title 1 Basic	-	\$ -	-	\$ -	-	\$ -
4152- Title III ESOL	0.21	\$ 15,895	0.21	\$ 15,895	-	\$ -
4206/4207 - IDEA	18.45	\$ 485,312	14.06	\$ 485,312	(4.39)	\$ -
9015 - Early Learning Coalition (VPK)	-	\$ -	-	\$ -	-	\$ -
9225 - ESOL	2.00	\$ 151,000	2.00	\$ 157,800	-	\$ 6,800
9442 - Education Technology Spec	3.00	\$ 221,400	3.00	\$ 216,600	-	\$ (4,800)
9011 - Reading *FEFP* K-3 Interventionist- Teacher	-	\$ -	-	\$ -	-	\$ -
K-2 Reading Coach (LA 1928)	-	\$ -	-	\$ -	-	\$ -
Supplemental Academic Instruction Coaches (SAI)	4.00	\$ 302,000	-	\$ -	(4.00)	\$ (302,000)
Shared Counselor (Elementary and Secondary)	-	\$ -	-	\$ -	-	\$ -
Hold Harmless Other (SAI)	-	\$ -	-	\$ -	-	\$ -
TOTAL OTHER FUNDED POSITIONS	27.66	\$ 1,175,607	19.27	\$ 875,607	(8.39)	\$ (300,000)
TOTAL STAFFING	391.40	\$ 27,437,469	372.46	\$ 27,300,835	(18.94)	\$ (136,633)

STAFF ALLOCATION MODEL
School District of Indian River County

Revised as of 6/24/2023

TotalO

2022-23 Spring FTE
and Budget
(Actuals as of Feb
2023)

84 2022-23 3rd Calc 109 FTE Change 25

All Alternative-ESE Schools

2021-2022 STAFF ALLOCATION	2022-2023		2023-2024		Net Change	
	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent	Staff Allocation	Dollar Amount Equivalent
Principals	2.00	\$ 270,800	2.00	\$ 280,400	-	\$ 9,600
Assistant Principals	1.00	\$ 107,800	1.00	\$ 113,200	-	\$ 5,400
Basic Teachers	10.00	\$ 755,000	10.00	\$ 789,000	-	\$ 34,000
Elementary Art & Music	-	\$ -	-	\$ -	-	\$ -
Non-Core Teachers (specials)	-	\$ -	-	\$ -	-	\$ -
Hold Harmless Teachers (SAI)	-	\$ -	-	\$ -	-	\$ -
8 Period Day Teacher Allocation (SAI)	-	\$ -	-	\$ -	-	\$ -
Aspire Position	-	\$ -	-	\$ -	-	\$ -
Total Teachers	10.00	\$ 755,000	10.00	\$ 789,000	-	\$ 34,000
Basic Teacher Assistants	2.00	\$ 67,600	2.00	\$ 71,400	-	\$ 3,800
ESOL Teacher Assistants	-	\$ -	-	\$ -	-	\$ -
Graduation Coach/Dean	-	\$ -	-	\$ -	-	\$ -
Student Success Coach	1.00	\$ 75,500	-	\$ -	(1.00)	\$ (75,500)
School Counselors	-	\$ -	1.00	\$ 78,900	1.00	\$ 78,900
IB Coordinator (12 month)	-	\$ -	-	\$ -	-	\$ -
Librarian / Media Staff	-	\$ -	-	\$ -	-	\$ -
Media Center Assistant	-	\$ -	-	\$ -	-	\$ -
Computer Lab Assistant	-	\$ -	-	\$ -	-	\$ -
Health Assistant	2.00	\$ 81,800	2.00	\$ 90,200	-	\$ 8,400
Bookkeeper	-	\$ -	-	\$ -	-	\$ -
Administrative assistant- Principal	2.00	\$ 111,600	2.00	\$ 111,400	-	\$ (200)
Clerical 12 months	-	\$ -	-	\$ -	-	\$ -
Clerical 11 months	-	\$ -	-	\$ -	-	\$ -
Records Specialist	-	\$ -	-	\$ -	-	\$ -
Scheduling Technician	-	\$ -	-	\$ -	-	\$ -
Athletic Director	-	\$ -	-	\$ -	-	\$ -
Athletic Trainer	-	\$ -	-	\$ -	-	\$ -
Auditorium Director	-	\$ -	-	\$ -	-	\$ -
Director of Activities	-	\$ -	-	\$ -	-	\$ -
Music Supplemental Position	-	\$ -	-	\$ -	-	\$ -
President of Teacher's Union	-	\$ -	-	\$ -	-	\$ -
Additional Funding requirements						
Substitutes		\$ 20,000		\$ 20,000		\$ -
Discretionary funds		\$ 14,078		\$ 16,361		\$ 2,282
TOTAL TEACHERS AND ADMINISTRATION	20.00	\$ 1,504,178	20.00	\$ 1,570,861	-	\$ 66,682
Head custodian	1.00	\$ 51,600	1.00	\$ 54,600	-	\$ 3,000
Custodian	1.00	\$ 45,100	1.00	\$ 48,200	-	\$ 3,100
Security Monitors	-	\$ -	-	\$ -	-	\$ -
Facilities Coordinator	-	\$ -	-	\$ -	-	\$ -
Ground Keeper	-	\$ -	-	\$ -	-	\$ -
TOTAL FACILITY POSITIONS	2.00	\$ 96,700	2.00	\$ 102,800	-	\$ 6,100
ESE General Fund Positions Only						
Teacher Exception Ed	15.00	\$ 1,132,500	15.00	\$ 1,183,500	-	\$ 51,000
Teacher Gifted	-	\$ -	-	\$ -	-	\$ -
ESE Teacher Assistant	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide	-	\$ -	-	\$ -	-	\$ -
ESE Job Coach	1.00	\$ 33,800	1.00	\$ 35,700	-	\$ 1,900
Teacher Pre-K	-	\$ -	-	\$ -	-	\$ -
Child Development Associate	-	\$ -	-	\$ -	-	\$ -
ESE Teacher Assistant Pre-K	-	\$ -	-	\$ -	-	\$ -
ESE Self Care Aide Pre-K	-	\$ -	-	\$ -	-	\$ -
Substitutes		\$ 30,000		\$ 30,000		\$ -
TOTAL ESE Positions - General Fund Only	16.00	\$ 1,196,300	16.00	\$ 1,249,200	-	\$ 52,900
TOTAL SCHOOL BASED POSITIONS	38.00	\$ 2,797,178	38.00	\$ 2,922,861	-	\$ 125,682
9002 -ESE District Funded Positions - General Fund Only						
Speech & Language Pathologist	1.50	\$ 113,250	1.50	\$ 118,350	-	\$ 5,100
Occupational Therapist	0.57	\$ 42,171	0.57	\$ 41,257	-	\$ (914)
Behavior Technician (BT)	1.17	\$ 39,377	-	\$ -	(1.17)	\$ (39,377)
Behavior Analyst (BCBA)	0.11	\$ 8,305	0.20	\$ 15,780	0.09	\$ 7,475
Resource Specialist	1.50	\$ 113,250	1.50	\$ 118,350	-	\$ 5,100
Physical Therapist	0.10	\$ 7,190	0.10	\$ 7,514	-	\$ 324
ESE Sign Language Interpreter 10	-	\$ -	-	\$ -	-	\$ -
Subtotal 9002 ESE District Funded Positions - Gen. Fund Only	4.94	\$ 323,544	3.87	\$ 301,251	(1.08)	\$ (22,292)
Other Funded positions						
4105/4106 - Title 1 Basic	2.00	\$ 151,000	2.00	\$ 151,000	-	\$ -
4152- Title III ESOL	-	\$ -	-	\$ -	-	\$ -
4206/4207 - IDEA	21.23	\$ 706,791	20.71	\$ 706,791	(0.52)	\$ -
9015 - Early Learning Coalition (VPK)	-	\$ -	-	\$ -	-	\$ -
9225 - ESOL	-	\$ -	-	\$ -	-	\$ -
9442 - Education Technology Spec	-	\$ -	-	\$ -	-	\$ -
9011 - Reading *FEFP* K-3 Interventionist- Teacher	-	\$ -	-	\$ -	-	\$ -
K-2 Reading Coach (LA 1928)	-	\$ -	-	\$ -	-	\$ -
Supplemental Academic Instruction Coaches (SAI)	-	\$ -	-	\$ -	-	\$ -
Shared Counselor (Elementary and Secondary)	-	\$ -	-	\$ -	-	\$ -
Hold Harmless Other (SAI)	-	\$ -	-	\$ -	-	\$ -
TOTAL OTHER FUNDED POSITIONS	23.23	\$ 857,791	22.71	\$ 857,791	(0.52)	\$ -
TOTAL STAFFING	66.17	\$ 3,978,513	64.58	\$ 4,081,903	(1.59)	\$ 103,390

General Fund



General Fund

Fund 100

This section of the budget includes the General Fund for schools and departments. General Funds are used to fund the District operations for schools, departments, and support services. The General Fund makes up approximately 55% of the total district budget.

Approximately 66% of the general fund budget is allocated for instructional services to students.

The Florida Education Finance Program (FEFP) and local property taxes for Indian River County provide most of the funding. An additional voter-approved .50 millage was approved for FY2021/22 through 2024/25 for the retainage of highly effective teachers, enhanced technology, and mental wellness.

Total Budgeted Revenues increased by \$16.5M or 10% compared to the prior year. Below are some highlights.

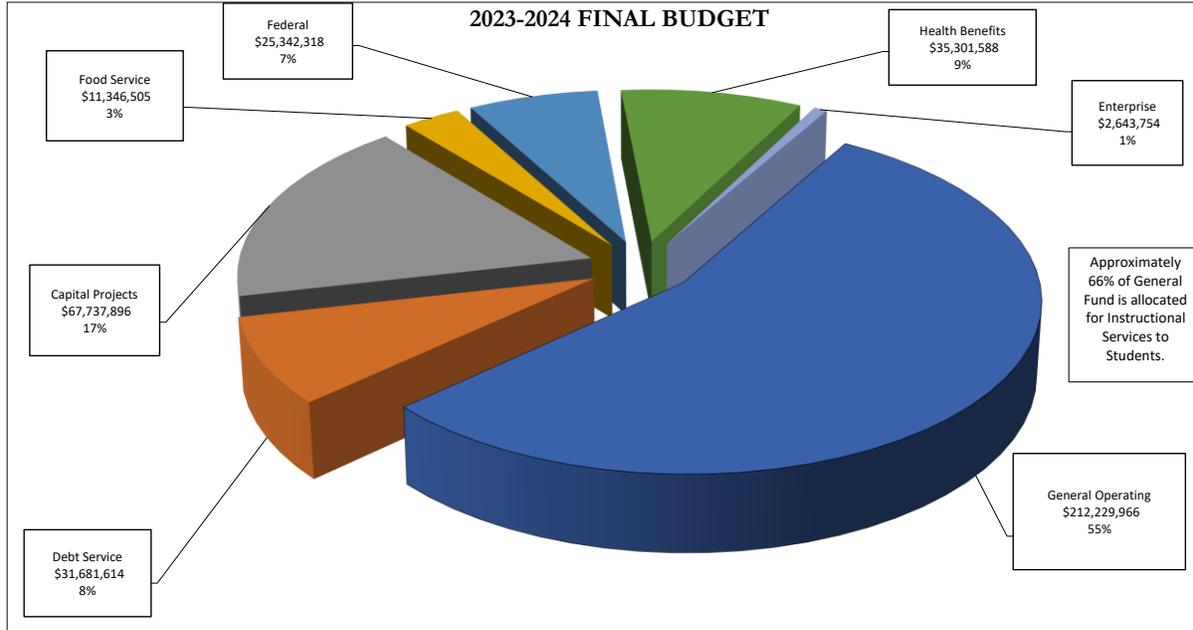
- State Funding Budget Revenues decreased by \$2.6M or 6% compared to the 2022-2023 Final Budget. This is due to the decrease of \$4.5M in FEFP funding, and \$800K in Class Size allocation funding, offset by a \$2.5M Discretionary Supplement earmarked for the increase in the Family Empowerment Scholarships.
- Local Funding Budgeted Revenues increase by \$18M or 16% compared to the 2022-2023 Final Budget. This increase is based on increased property tax value for Indian River County.
- The beginning fund balance increased by \$8M to \$26.5M compared to \$18.5M in the prior year.

Total Budgeted Expenditures increased by \$22M or 12% from the prior year. Below are some highlights.

- Increase in salaries and benefits for personnel (union and non-bargaining) of \$5.7M, an increase in health insurance benefits of \$1.3M for a 9.2% increase in district contributions, and \$1.6M for the 1.66% increase in the Florida Retirement System. Total of \$8.6M.
- The ESSER III Federal grant expires in September 2024 and \$4M of positions returned to the general fund.
- Charter school appropriations increased by \$1.6M for a total of \$22M and the allocation for Family Empowerment Scholarships increased by \$4.5M for a total of \$9.9M. Total of \$6.1M.
- Increase in restricted funds from categorial funding and grants carried over from the prior year of \$2.3M and an increase in budgeted ending fund balance of \$800K. Total of \$3.1M.
- Increase of \$700K for payment to charter schools for a 20% proportional share of the District 1.5 Capital Outlay millage. The percentage will increase by 20% each year until year 5, or 100%.
- The Discretionary Operating Millage of 0.50 mills was voter-approved in August 2020 for another four years effective July 1, 2021, through June 30, 2025. The millage will generate approximately \$14M of revenue and is appropriated for personnel costs for retaining highly qualified teaching staff including Music, Physical Education, Art, Media Specialists, Reading, and Technology Support for Schools.

The General Fund Budgeted Fund Balance is maintained at 5% or \$8.9M.

THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
Final Budget
2023-2024



Comparison of 2022-2023 Final Budget to 2023-2024 Final Budget

Fund	Description	2022-23		2023-24		Pct Change	Pct. Total Budget
		Final Budget		Final Budget	Difference		
100	General Operating	\$ 189,648,718	\$	212,229,966	\$ 22,581,248	12%	55%
200	Debt Service	\$ 29,985,077	\$	31,681,614	1,696,537	6%	8%
300	Capital Projects	\$ 61,652,068	\$	67,737,896	6,085,828	10%	18%
410 FS	Food Service	\$ 10,364,202	\$	11,346,505	982,303	9%	3%
400 OTHER	Federal	\$ 37,852,595	\$	25,342,318	(12,510,277)	-33%	7%
710	Health Benefits	\$ 33,526,002	\$	35,301,588	1,775,586	5%	9%
921	Enterprise	\$ 2,637,026	\$	2,643,754	6,728	0%	1%
TOTALS		\$ 365,665,688	\$	386,283,641	\$ 20,617,953	6%	100%

BUDGET SUMMARY

**THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE SCHOOL DISTRICT OF INDIAN RIVER COUNTY
FISCAL YEAR 2023-2024**

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort	3.1630	Basic Discretionary Operating	0.7480
Basic Discretionary Capital Outlay	1.5000	Discretionary Critical Needs (Operating)	0.0000
Additional Discretionary Capital Outlay	0.0000	Additional Discretionary (Statutory, Voted)	0.5000

PROPOSED MILLAGE LEVIES NOT SUBJECT TO 10-MILL CAP:

Operating or Capital Not to Exceed 2 years	0.000
Debt Service	0.000
Total Millage	5.9110

	GENERAL FUND	DEBT SERVICE	CAPITAL PROJECTS	SPECIAL REVENUE	INTERNAL SERVICE	ENTERPRISE FUND	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Federal Sources	\$ 1,008,790	\$ 1,436,319	\$ -	\$ 31,796,190	\$ 580,000	\$ -	\$ 34,821,299
State Sources	44,794,056	557,550	1,200,000	1,580,000	-	-	\$ 48,131,606
Local Sources	132,574,735	538,382	44,783,834	2,558,555	24,234,556	2,237,258	\$ 206,927,320
TOTAL REVENUES SOURCES	178,377,582	2,532,251	45,983,834	35,934,745	24,814,556	2,237,258	\$ 289,880,226
Transfers In	7,321,060	12,382,871	-	-	-	-	\$ 19,703,931
Nonrevenue Sources	25,000	-	-	-	(1) 2,843,000	-	\$ 2,868,000
Fund Balances - July 1, 2023	26,506,324	16,766,492	21,754,062	754,078	7,644,032	406,496	\$ 73,831,484
TOTAL REVENUES AND BALANCES	\$ 212,229,966	\$ 31,681,614	\$ 67,737,896	\$ 36,688,823	\$ 35,301,588	\$ 2,643,754	\$ 386,283,641

APPROPRIATIONS/EXPENDITURES

Instruction	\$ 134,896,221	\$ -	\$ 15,255,601	\$ -	\$ -	\$ -	\$ 150,151,822
Pupil Personnel Services	4,450,385	-	-	4,930,319	-	-	\$ 9,380,704
Instructional Media Services	2,396,738	-	-	-	-	-	\$ 2,396,738
Instructional & Curriculum Development	4,545,248	-	-	2,437,712	-	-	\$ 6,982,960
Instructional Staff Training	3,069,511	-	-	1,580,828	-	-	\$ 4,650,339
Instructional Technology	1,026,396	-	-	-	-	-	\$ 1,026,396
Board of Education	944,253	-	-	-	-	-	\$ 944,253
General Administration	959,553	-	-	682,166	-	-	\$ 1,641,719
School Administration	10,972,624	-	-	56,307	-	-	\$ 11,028,931
Facilities Acquisition & Construction	2,072,433	-	48,033,965	-	-	-	\$ 50,106,398
Fiscal Services	1,495,253	-	-	-	46,776	-	\$ 1,542,029
Food Services	-	-	-	10,931,672	-	-	\$ 10,931,672
Central Services	3,837,359	-	-	-	28,281,381	-	\$ 32,118,740
Pupil Transportation Services	5,914,143	-	-	331,292	-	-	\$ 6,245,435
Operation of Plant	19,232,445	-	-	-	-	-	\$ 19,232,445
Maintenance of Plant	3,739,919	-	-	-	-	-	\$ 3,739,919
Administrative Technology	3,758,606	-	-	-	-	-	\$ 3,758,606
Community Services	-	-	-	28,873	-	2,448,685	\$ 2,477,558
Debt Service	-	13,209,370	-	-	-	-	\$ 13,209,370
TOTAL APPROPRIATIONS/EXPENDITURES	\$ 203,311,087	\$ 13,209,370	\$ 48,033,965	\$ 36,234,770	\$ 28,328,157	\$ 2,448,685	\$ 331,566,034
Transfers Out	\$ -	\$ -	\$ 19,703,931	\$ -	\$ -	\$ -	\$ 19,703,931
Fund Balances - June 30, 2023	\$ 8,918,879	\$ 18,472,244	\$ -	\$ 454,053	\$ 6,973,431	\$ 195,069	\$ 35,013,675
TOTAL EXPENDITURES,							\$ -
TRANSFERS & BALANCES	\$ 212,229,966	\$ 31,681,614	\$ 67,737,896	\$ 36,688,823	\$ 35,301,588	\$ 2,643,754	\$ 386,283,641

THE BEGINNING, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD

(1) Non Revenue sources in Insurance Fund for Prescription Refunds and Rebates.

School Board of Indian River County, Florida
General Fund Budget
FY2023-2024
Final

	Actual FY2021-22	Actual FY2022-23	Final Budget FY2022-23	Final Budget FY2023-24	Increase/ (Decrease)	% Change
ESTIMATED REVENUES:						
Federal Sources	\$ 882,673	\$ 853,561	\$ 425,000	\$ 1,008,790	\$ 583,790	137%
State Sources	44,928,734	45,418,634	47,423,745	44,794,056	(2,629,689)	-6%
Local Sources	106,393,007	119,859,135	114,566,257	132,574,735	18,008,478	16%
TOTAL REVENUES SOURCES	\$ 152,204,414	\$ 166,131,330	\$ 162,415,002	\$ 178,377,582	\$ 15,962,580	10%
Transfers In	6,401,896	6,898,646	6,784,590	7,321,060	536,470	8%
Nonrevenue Sources	102,263	51,633	25,000	25,000	0	0%
Fund Balances - July 1, 2023	24,513,213	18,490,598	20,424,126	26,506,324	6,082,198	30%
TOTAL REVENUES AND BALANCES	\$ 183,221,786	\$ 191,572,207	\$ 189,648,718	\$ 212,229,966	\$ 22,581,248	12%
EXPENDITURES						
Instruction	\$ 103,202,549	\$ 99,888,206	\$ 115,725,448	\$ 134,896,221	\$ 19,170,773	17%
Pupil Personnel Services	3,579,861	3,809,429	4,032,311	4,450,385	418,074	10%
Instructional Media Services	2,233,981	2,254,663	2,190,325	2,396,738	206,413	9%
Instructional & Curriculum Development	5,429,838	5,409,338	5,245,027	4,545,248	(699,779)	-13%
Instructional Staff Training	1,673,821	1,906,388	2,946,857	3,069,511	122,654	4%
Instructional Technology	575,034	782,396	761,315	1,026,396	265,081	35%
Board of Education	753,606	734,884	958,513	944,253	(14,260)	-1%
General Administration	658,813	1,106,369	649,884	959,553	309,669	48%
School Administration	10,173,705	11,042,583	10,867,590	10,972,624	105,034	1%
Facilities Acquisition & Construction	2,049,819	2,010,320	2,017,098	2,072,433	55,335	3%
Fiscal Services	1,461,676	1,595,227	1,487,499	1,495,253	7,754	1%
Food Services	-	47,743	-	-	-	0%
Central Services	2,964,898	2,853,836	3,386,796	3,837,359	450,563	13%
Pupil Transportation Services	6,090,431	5,951,492	5,876,678	5,914,143	37,465	1%
Operation of Plant	16,395,868	17,994,240	18,124,781	19,232,445	1,107,664	6%
Maintenance of Plant	3,678,361	3,994,457	3,749,560	3,739,919	(9,641)	0%
Administrative Technology	3,808,928	3,264,497	3,508,286	3,758,606	250,320	7%
Community Services	-	1,056	-	-	-	0%
Debt Service	-	118,759	-	-	-	0%
TOTAL EXPENDITURES	\$ 164,731,189	\$ 164,765,883	\$ 181,527,968	\$ 203,311,087	\$ 21,783,119	12%
Transfers Out	-	300,000.00	-	-	-	0%
Fund Balances - June 30, 2024	\$ 18,490,598	\$ 26,506,324	\$ 8,120,750	\$ 8,918,879	\$ 798,129	10%
TOTAL EXPENDITURES, TRANSFERS & BALANCES	\$ 183,221,786	\$ 191,572,207	\$ 189,648,718	\$ 212,229,966	\$ 22,581,248	12%

School District of Indian River County - Final Budget
2023/24 General Operating Fund - Projected Revenue, Transfers and Balances

Function	Description	Actual 2021-2022	Actual 2022-2023	Final Budget 2022-2023	Final Budget 2023-2024 (1)	Increase (Decrease)	Percentage Increase (Decrease)
FEDERAL:							
1	3191 ROTC	\$ 146,542	\$ 114,703	\$ 125,000	\$ 125,000	-	0%
2	3199 Misc Federal Direct	519,059	13,313.28	-	-	-	0%
3	3202 Medicaid Reimbursement	83,805	491,959	300,000	350,000	50,000	17%
4	3299 Misc Federal through State	133,268	54,416	-	533,790	533,790	0%
5	TOTAL FEDERAL DIRECT	\$ 882,673	\$ 674,390	\$ 425,000	\$ 1,008,790	583,790	137%
STATE:							
6	3310 Florida Education Finance Program	\$ 25,668,728	\$ 22,710,343	\$ 28,404,901	\$ 23,911,706	(4,493,195)	-16%
7	3315 Workforce Development	1,007,631	988,287	1,031,260	1,134,266	103,006	10%
8	3317 Workforce Development - Performance Bonus	72,000	51,718	60,000	55,000	(5,000)	-8%
9	3323 Withheld for SBE Administrative Expense	10,105	-	-	-	-	0%
10	3343 State License Tax	162,462	156,823	150,000	15,000	(135,000)	-90%
11	3344 State Funded Discretionary Supplement	-	-	-	2,551,795	2,551,795	0%
12	3355 Class Size Reduction	17,083,348	15,740,800	17,177,584	16,377,987	(799,597)	-5%
13	3361 School Recognition	-	1,150,860	-	-	-	0%
14	3371 Voluntary Pre-K Program	638,557	424,642	600,000	600,000	-	0%
15	3399 Other Miscellaneous State	285,903	1,267,727	-	148,302	148,302	100%
16	TOTAL STATE	\$ 44,928,734	\$ 42,491,201	\$ 47,423,745	\$ 44,794,056	(2,629,689)	-6%
LOCAL:							
17	3411 District School Tax	\$ 89,257,519	\$ 97,097,521	\$ 98,728,882	\$ 113,590,351	14,861,469	15%
18	3414 Special Election Millage (0.50)	10,455,079	12,182,427	12,387,564	14,387,564	2,000,000	16%
19	3421 Tax Redemptions	1,297,686	-	-	-	-	0%
20	3423 Tax collector fees returned	1	7	-	-	-	0%
21	3425 Rent	99,227	74,142	9,600	24,400	14,800	154%
22	3431 Interest on Investments	73,942	1,151,295	30,000	750,000	720,000	2400%
23	3433 Increase in FMV of investments	-	-	-	-	-	0%
24	3440 Gifts, Grants and Bequests	2,070,638	1,765,551	1,509,000	1,840,944	331,944	22%
25	3460 Adult Student Fees	388,464	448,492	340,000	406,000	66,000	19%
26	3473 School Age Childcare	233,850	419,960	300,000	275,000	(25,000)	-8%
27	3491 Bus Fees	95,905	149,992	55,000	55,000	-	0%
28	3492 Transp Service for School Activity	30,007	-	-	-	-	0%
29	3494 Federal Indirect	1,158,022	1,057,267	500,000	500,000	-	0%
30	3495 Misc. Local Revenue	854,286	686,259	506,211	545,476	39,265	8%
31	3497 Refunds of prior year expenditures	106,720	183,933	-	-	-	0%
32	3498 Collections for lost / damaged textbooks	3,500	92	-	-	-	0%
33	3499 Receipt of Food Services Indirect Costs	268,161	249,241	200,000	200,000	-	0%
34	TOTAL LOCAL	\$ 106,393,007	\$ 115,466,178	\$ 114,566,257	\$ 132,574,735	18,008,478	16%
35	TOTAL ESTIMATED REVENUES	\$ 152,204,414	\$ 158,631,770	\$ 162,415,002	\$ 178,377,582	15,962,580	10%
OTHER FINANCING SOURCES:							
36	3630 Transfers from Capital	\$ 6,401,896	\$ 6,658,654	\$ 6,784,590	\$ 7,321,060	536,470	8%
37	3690 Transfers from Enterprise	-	125,071	-	-	-	0%
38	3730 Sale of Fixed Assets	100,471	51,342	25,000	25,000	-	0%
39	3740 Insurance Loss Recoveries	339	-	-	-	-	0%
40	3741 Workers Comp Reimbursement	1,454	-	-	-	-	100%
41	TOTAL OTHER SOURCES	\$ 6,504,160	\$ 6,835,068	\$ 6,809,590	\$ 7,346,060	536,470	8%
42	TOTAL ESTIMATED REVENUES/OTHER FINANCING SOURCES:	\$ 158,708,573	\$ 165,466,837	\$ 169,224,592	\$ 185,723,642	\$ 16,499,050	10%
FUND BALANCES:							
43	TOTAL FUND BALANCES (2)	\$ 18,490,599	\$ 21,542,706	\$ 8,120,750	\$ 8,918,879	798,129	10%
44	TOTAL ESTIMATED REVENUES, OTHER SOURCES AND FUND BALANCES	\$ 177,199,172	\$ 187,009,543	\$ 177,345,342	\$ 194,642,521	17,297,179	10%
45	Total Unweighted FTE Students	17,242	17,343	17,316	17,843	527	
46	Total Funding & Balances per FTE	\$ 10,277	\$ 10,783	\$ 10,242	\$ 10,908	\$ 666	
47	Total All Revenue Sources	\$ 132,009,595	\$ 136,699,524	\$ 144,311,367	\$ 156,431,839	12,120,472	

(1) 2023-24 Tentative Budget is based on Final Conference Report Senate Bill 2500 dated 05/2/2023.

(2) The Ending Fund Balances are based on actuals per the Audited AFR for FY2022 and pending AFR 2023 compared to Budgeted Ending Fund Balances for FY2023 and 2024.

School District of Indian River County, Florida
General Operating Fund
Fund Balances as of June 30, 2023 and 2024

<u>Fiscal Year</u>	<u>7/1/2022</u> <u>Actual</u>	<u>07/01/2023</u> <u>Final</u>
Total Fund Balance - July 1	\$ 18,490,499	\$ 26,506,324
Estimated Revenue as of June 30, 2023 and 2024	173,081,609	185,723,642
Ending Fund Balance as a Percentage of Revenue	<u>11%</u>	<u>14%</u>
<i>Change in Ending Fund Balance</i>		<i>\$ 8,015,825</i>

2023-24 FY	
<u>Projected Revenues</u>	<u>Amounts</u>
Federal	\$ 1,008,790
State	44,794,056
Local	132,574,735
Other Financing Sources (Transfers)	7,346,060
Total	\$ 185,723,641
Projected Appropriations/Expenditures - Schools and Division Budgets	\$ 203,311,087
Excess / (Deficiency) of Revenue less Appropriations	\$ (17,587,446)
Budgeted Ending Fund Balance - June 30, 2024	\$ 8,918,878
Ending Fund Balance as a Percentage of Revenue - In Total	<u>5.00%</u>

School District of Indian River County
Analysis of 2022-23 FEFP 4th Calculation vs 2023-2024 2nd Calculation Report for Senate Bill 2500

Line #		2022-23 4th Calculation	2023-24 1st Calculation	Difference 1st to 4th	Difference Percentage	2023-24 2nd Calculation	Difference 2nd to 4th	% inc(dec)
1	UFTE	17,342.56	17,843.37	500.81	3%	17,843.37	500.81	3%
2	WFTE	18,560.67	19,063.97	503.30	3%	19,455.49	894.82	5%
3	Base School Allocation (BSA)	\$ 4,587.40	\$ 5,139.73	\$ 552.33	12%	\$ 5,139.73	552.33	12%
4	District Cost Differential (DCD)	0.9999	1.0000	0.0001	0%	1.0000	0.00	0%
5	BSA Times DCD	\$ 4,586.94	\$ 5,139.73	\$ 552.79	12%	\$ 5,139.73	552.79	12%
Discretionary Funding								0.00
6	Base FEFP Funding (BSA X DCD X WFTE)	\$ 86,802,045	\$ 99,995,966	\$ 13,193,921	15%	\$ 99,995,966	13,193,921	15%
7	Proration to Appropriation	-	-	-	0%	(131,993)	(131,993)	100%
8	ESE Guaranteed Allocation	6,188,386	6,428,699	240,313	4%	6,428,699	240,313	4%
9	Student Transportation	2,962,241	3,081,304	119,063	4%	3,081,304	119,063	4%
10	Discretionary Taxes from 0.748 Mills	18,531,795	21,572,285	3,040,490	16%	21,758,152	3,226,357	17%
11	Funding Compression / Hold Harmless	78,200	-	(78,200)	-100%	-	(78,200)	-100%
12	State Funded Discretionary Supplement	-	2,551,795	2,551,795	100%	2,551,795	2,551,795	0%
13	Subtotal Discretionary Funding	\$ 114,562,667	\$ 133,630,049	\$ 19,067,382	17%	\$ 133,683,923	19,121,256	17%
Categorical Funding								
14	Florida Teacher Salary Compensation	\$ 4,592,599	\$ -	\$ (4,592,599)	-100%	\$ -	(4,592,599)	-100%
15	Safe Schools	1,303,751	1,522,223	218,472	17%	1,522,223	218,472	17%
16	Educational Enrichment Instruction formerly (SAI)	3,748,823	3,858,266	109,443	3%	3,858,266	109,443	3%
17	Reading Allocation	1,047,361	-	(1,047,361)	-100%	-	(1,047,361)	-100%
18	Teachers Classroom Supply Assistance	322,775	-	(322,775)	-100%	-	(322,775)	-100%
19	Instructional Materials, Sci Labs & Library Media	1,397,653	-	(1,397,653)	-100%	-	(1,397,653)	-100%
20	Mental Health Assistance	872,279	989,440	117,161	13%	989,440	117,161	13%
21	Class Size Reduction Allocation	17,171,200	16,377,987	(793,213)	-5%	16,377,987	(793,213)	-5%
22	Subtotal Categorical Funding	\$ 30,456,441	\$ 22,747,916	\$ (7,708,525)	-25%	\$ 22,747,916	(7,708,525)	-25%
23	TOTAL FEFP FUNDING	\$ 145,019,108	\$ 156,377,965	\$ 11,358,857	8%	\$ 156,431,839	11,412,731	8%
24	Funding per UFTE	\$ 8,243	\$ 8,648	\$ 405	5%	\$ 8,767	524	6%
Funding By Source								
25	Required Local Effort	\$ 80,197,087	\$ 93,153,047	12,955,960	16%	\$ 91,832,199	11,635,112	15%
26	Discretionary Local Effort	18,531,795	21,572,285	3,040,490	0	21,758,152	3,226,357	17%
27	Subtotal Local Funding	\$ 98,728,882	\$ 114,725,332	\$ 15,996,450	16%	\$ 113,590,351	14,861,469	15%
28	Subtotal State Funding	\$ 46,290,226	\$ 41,652,633	\$ (4,637,593)	-10%	\$ 42,841,488	(3,448,738)	-7%
29	Total All Funding	\$ 145,019,108	\$ 156,377,965	\$ 11,358,857	8%	\$ 156,431,839	\$ 11,412,731	8%
30	Adjustments made on 2021-22 Fourth FEFP Calculation not reflected above.					2nd Calc		
31	Family Empowerment Scholarships	\$ 5,482,281	\$ 9,831,963	\$ 4,349,682	79%	\$ 9,831,963		483%
32	Total	\$ 5,482,281	\$ 9,831,963	\$ 4,349,682	79%	\$ 9,831,963		

Categoricals moved up into the BSA Funding

**School District of Indian River County
Charter Schools
2023-24 Final Budget**

School Names	Budget for 2023-24	2023-2024 Approx. FTE	%
Indian River Charter High School	\$ 6,163,687	659	
St Peters Academy	\$ 1,117,772	110	
North County Charter School	\$ 3,118,798	326	
Sebastian Charter Junior High	\$ 2,646,137	291	
Imagine Vero South	\$ 8,178,465	874	
Total Funding and FTE	\$ 21,224,859	2,260	13%
Indian River School District		15,583	87%
Total for the District		17,843	100%
Average Appropriations per FTE		\$ 9,391	

Impact of Additional Charter Schools	
Estimated FTE	Financial Impact
500	\$ 4,695,703
1000	\$ 9,391,406
1500	\$ 14,087,109
2000	\$ 18,782,812

Note: Total Funding includes FTE and Capital Outlay

Grants
General Fund Grants
FY2022/2023 Actuals and Planned for 2023-24
8/22/2023

			2022.2023	2022.23	2023.24
	Grant Name	Scope of Services	Budget	Actuals	Rollover Budget and/or Additional Allocations in 2023 24 - Some may have not been received as of date of report.
1	848 : AAA FL TRAFFIC SAFETY SIGNAGE	School campus signs	\$ 5,000.00	\$ 4,448.00	\$ 552.00
2	1204 : COMPUTER SCIENCE TEACHER BONUSES FY 22	Computer science certification bonus	4,000.00	3,968.31	-
3	1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	Interventionist for additional instructional support	195,598.00	173,211.36	-
4	1901 : LITERACY ON THE LAGOON Summer 2023	Summer Learning	37,829.54	37,829.54	-
5	1903 : NEXERA ENERGY FOUNDATION STEM CLASSROOM MAKEOVER GRANT	Classroom materials to support STEM instruction	48,655.12	-	48,655.12
6	1908 : FPL EMPOWERING STEM GRANT	Project backpack supplies, Guest Educator support STEM	13,165.00	9,232.46	3,932.54
7	1909 : YOUTH MENTAL HEALTH AID TRAINING (YMHAT)	Youth mental health professional development	23,929.00	23,840.00	89.00
8	1925 : MOONSHOT PROGRAM SUPPORT (DISTRICT)	Program Support for Moonshot Acceleration and coaching support	406,409.03	406,409.03	-
9	1928 : MOONSHOT PARTNERSHIP GRANT	Reading Coaches at elementary schools, Interventionist for additional instructional support	1,356,659.85	1,356,659.85	1,329,788.46
10	1929 : INDIAN RIVER LAGOON SMART GRANT Summer 2023	Student Field Trip	1,121.83	603.75	-
11	1930 : MOONSHOT ACADEMY SUMMER CAMP 2023	Summer Learning instructional support	12,789.27	12,605.50	-
12	1941: LINKING INDUSTRY NURSING EDUCATION (LINE) FUND	TCTC/Cleveland Clinic Nursing Linking Industry	11,290.00	-	11,290.00
13	1943 : TCTC PIPELINE CTE PROGRAMS GRANT	Instructors, Nursing simulator equipment, student desks, smartboards, exam tables, simulation carts, analyzer, supplies, fees	759,957.00	603,626.17	690,120.83
14	1944 : OPEN DOOR CAREER CENTERS: TCTC	Tuition and Textbooks	188,930.00	71,226.46	117,703.54
15	1945 : ANGELS OF ELEVATION PROGRAM	Algebra Instructional Support, Supplies and Thinking Classrooms	28,500.00	28,422.17	77.83
16	1950 : VERO BEACH/INDIAN RIVER COMMUNITY COMPLEX/GRAVES SPORT COMPLEX	Track and Field, Entrepreneur Center, Inclusive playground, walking trail	362,000.00	300,000.00	62,000.00
17	1960 : LITERACY COACHES	Instructional Coaches for instructional support	261,784.13	259,665.91	284,314.73
18	1975 : STEP INTO KINDERGARTEN: (CONSOLIDATED) SUMMER 2023	Pre-k Summer Learning Materials and Transportation	50,000.00	41,430.78	8,569.22
19	1978 : DRIVING CHOICE GRANT PROGRAM	Transportation software assist with School Choice access	81,804.00	-	81,804.00
20	1989 : PATHWAYS TO CAREER OPPORTUNITIES: TCTC	Welding Instruction, supplies, kits, gear and equipment for instructional support	113,845.00	6,832.56	107,012.44
Total			\$ 3,963,266.77	\$ 3,340,011.85	\$ 2,745,909.71

District Insurance (Non-Health Care)

Property, Casualty...General Liability...Worker's Compensation

The district is part of the South-Central Educational Risk Management Program (SCERMP) consortium with seven other school districts: Glades, Hendry, Highlands, Indian River, Hardee, Martin, and St. Lucie

South Central Educational Risk Management Program (SCERMP) is a public entity risk pool created to manage a property and casualty risk management program for member School Districts through the pooling of resources.

SCERMP is a risk pool established by an interlocal agreement authorized by Chapters 230.23 and 768.28 of the Florida Statutes. The pool provides coverage for workers' compensation, general liability, auto liability, and property insurance coverage.

The Program contracts with Relation Insurance Services to act as administrator and broker to receive, disburse, manage funds, and procure insurance. In addition, Relation recommends underwriting, rate changes, and insurance coverages for the Program.

The governing Board of the Program is composed of senior full-time employees from each of the member school districts. The Board has complete authority to change policies and contributions in accordance with the Bylaws of the Program. Contributions are based on the value of the covered property and prior claims experience.

The Program utilizes both self-insurance and commercial insurance coverage for the following areas of the pool.

The district has been a part of the consortium for over 10 years. Below is a comparison of the premiums for 2023-24 compared to the prior year.

<u>Coverage</u>	<u>2022-23</u>	<u>2023-24</u>	<u>\$ Chg</u>	<u>% Chg</u>
Auto	\$ 158,109	\$ 148,009	\$ (10,100)	-6%
General Liability	532,936	542,017	\$ 9,081	2%
Property Casualty	1,827,725	2,357,828	\$ 530,103	29%
Workers Compensation	2,002,961	1,842,774	\$ (160,187)	-8%
Total	\$ 4,521,731	\$ 4,890,628	\$ 368,897	8%

The increase for the district of 8% was significantly lower than the state average and other counties. Lower claims and a strong Risk Management team contained the cost increase.

Below are some key factors for the low-rate increase.

- Overall increase contained at 8%.
 - Auto reduced by 5%.
 - The district had fewer bus accidents in 2021-22.
 - The district added corrective action in the form of post-accident training to reduce repeat occurrences.
 - General Liability increased by only 2%.
 - Fewer casualty claims.
 - Less slip/falls, less litigation, and fewer attorney fees.
 - Property contained at 29% (v.70% some districts are experiencing):
 - No hurricane/storm damage.
 - Newer buildings.
 - Favorable change in flood zoning Sebastian River Middle School and Pelican Elementary.
 - Improved playground inspections, maintenance, and less damages (fewer casualty lawsuits).
- Workers' Compensation premium is down \$160K for an 8% savings:
 - The district “Mod Rate” or the number of claims was reduced from 1.55 to 1.41.
 - The district number of claims was consistent with the prior year, but the claim cost was less:
 - Improved reporting which leads to quicker reporting that reduces cost and fewer ER visits.
 - Daily management of medical expenses to ensure prior authorization before services are rendered.
 - Employee-Return-To-Work program with restrictions to ensure staff return to work which reduces claims cost and lost productivity.
 - The average cost difference between a Return-to-Work claim compared to an Out-of-Work claim is the Return-to-Work claim is 70% lower.

The district also has various additional insurance policies outside of SCERMP:

- Student Professional Insurance \$1M to \$3M limits.
- Storage Tank Liability: \$1M to \$4M limits.
- Student Special Events: \$1M to \$2M limits.
- Student Basic Accident: \$25K per claim.
- District E&O \$3M limit.

The annual cost for these policies is \$225K.

**FAMILY EMPOWERMENT SCHOLARSHIP (FES)
2023-2024 BUDGET**

On March 27, 2023, Governor Ron DeSantis signed into law House Bill (HB) 1, which expands available school choice options for all students in Florida. As of the 2023-24 school year, the bill eliminates financial eligibility restrictions and the current enrollment cap for the Family Empowerment Scholarship Educational Options. HB 1 also increases the annual scholarship cap growth for the Family Empowerment Scholarship for Students with Unique Abilities from one percent to three percent annually to address high demand and wait lists.

There are two organizations families can apply for Family Empowerment Scholarship. A.A.A. Scholarship Foundation and Step Up for Students. Once the application is approved, The Florida Department of Education makes payments to one of these organizations for distribution to the schools or the families via a reimbursement process.

1. Family Empowerment Scholarship for Educational Options (FES EO)

This branch of scholarship eligibility provides additional educational options for all K-12 students, such as attending a participating private school. Families apply and annually renew through one of the approved Scholarship Funding Organizations (SFO), which is responsible for determining and distributing funding. FES EO also offers families of eligible students the option to receive a \$750 scholarship to provide transportation to a public school different from the school to which the student was assigned.

2. Family Empowerment Scholarship for Students with Unique Abilities (FES UA)

This branch of the Family Empowerment Scholarship Program is designed to offer families of students with disabilities, as young as 3 years of age, access to additional education options. Families may choose to enroll their student in another public school, or they may choose to take the opportunity to receive a personal education savings account (ESA) for their student. With an ESA, instead of having their child attend a public school, parents receive a deposit of public funds into government-authorized savings accounts with restricted, but multiple, uses. An ESA can be used to fund not only items such as private school tuition and fees but also online learning programs, private tutoring, community college costs, higher education expenses and other approved customized learning services and materials. Families apply and annually renew for participation in FES UA through one of the approved SFOs, which are responsible for determining eligibility, awarding, and distributing funding to eligible student accounts, and approving eligible expenditures.

The amounts paid under the scholarship programs are very close to the amounts the district receives for similar students under the Florida Education Finance Program (FEFP).

Family Empowerment (Formerly Gardiner) Scholarship Amounts are listed below.

Family Empowerment Scholarship Amounts

Grade Level	2022-23	2023-24	\$ Chg.	% Chg.
Grades K3	\$ 10,031	\$ 10,215	\$ 184	2%
Grades 4-8	\$ 9,453	\$ 9,588	\$ 135	1%
Grades 9-12	\$ 9,449	\$ 9,526	\$ 77	1%
ESE Level 254	\$ 19,753	\$ 21,545	\$ 1,792	9%
ESE Level 255	\$ 27,668	\$ 31,829	\$ 4,161	15%

Florida Tax Credit Scholarship Amounts

Grade Level	2022-23	2023-24	\$ Chg.	% Chg.
Grades K-3	\$ 8,076	\$ 8,264	\$ 188	2%
Grades 4-8	\$ 7,498	\$ 7,637	\$ 139	2%
Grades 9-12	\$ 7,494	\$ 7,575	\$ 81	1%

3. Background on The Family Empowerment Scholarship Program

The Family Empowerment Scholarship Program, which is established in FS 1002.394, F.S., consists of two subprograms that provide scholarship options for students with varying needs:

- A. The Family Empowerment Scholarship Program for Educational Options (FES EO) provides scholarship funds to students in families that have limited financial resources.

These funds may be used for tuition and fees at an eligible private school or for transportation to a public school that is different than the school to which the student was assigned.

Students are eligible to receive an FES EO scholarship if:

- (1) The student is on the direct certification list pursuant to s. 1002.395(2)(c), F.S. or the student's household income level does not exceed 185 percent of the federal poverty level.
- (2) The student is currently placed, or during the previous state fiscal year was placed, in foster care or in out-of-home care as defined in s.39.01, F.S.
- (3) The Student's household income level does not exceed 375 percent of the federal poverty level or an adjusted maximum percent of the federal poverty level that is increased by 25 percentage points in the fiscal year following any fiscal year in which more than 5 percent of the available scholarships authorized under s. 1002.394(12)(a), F.S., have not been funded.
- (4) The student is a sibling of a student who is participating in the scholarship program under s. 1003.394, F.S., and such siblings reside in the same household.
- (5) The student is a dependent child of a member of the United States Armed Forces.
- (6) The student is a dependent child of a law enforcement officer.

B. The Family Empowerment Scholarship Program for Students with Unique Abilities (FES UA) provides scholarship funds to students with eligible disabilities, allowing them to personalize the education of their children by directing money toward a combination of programs and approved providers.

A parent of a student with a disability may request and receive from the state a scholarship if the student:

- (1) Is a resident of Florida.
- (2) Is 3 or 4 years of age before or on September 1 of the year the student applies for program participation or is eligible to enroll in kindergarten through grade 12 in a public school in the state.
- (3) Has a disability as defined by s. 1002.394(2), F.S.
- (4) Has an individualized educational plan (IEP) written with rules of the State Board of Education or with the applicable rules of another state or has received a diagnosis of a disability from a physician or psychologist.

Scholarship amounts for students receiving FES EO scholarships are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in basic programs 101, 102, or 103, plus a per FTE share for all categorical programs, except for the ESE Guaranteed Allocation.

Up to \$750 per year is available for transportation for an FES EO student enrolled in a Florida public school that is different from the school to which the student was assigned if the school district does not provide the student with transportation to the school.

Scholarship amounts for students receiving FES UA scholarships reported in FEFP programs 111, 112, or 113 are based on 100 percent of the funds per unweighted FTE in the FEFP for a student in a basic ESE program, plus a per FTE share for all categorical programs including the ESE Guaranteed Allocation, except that the ESE Guaranteed Allocation is allocated on each school district’s average allocation funds per basic ESE student.

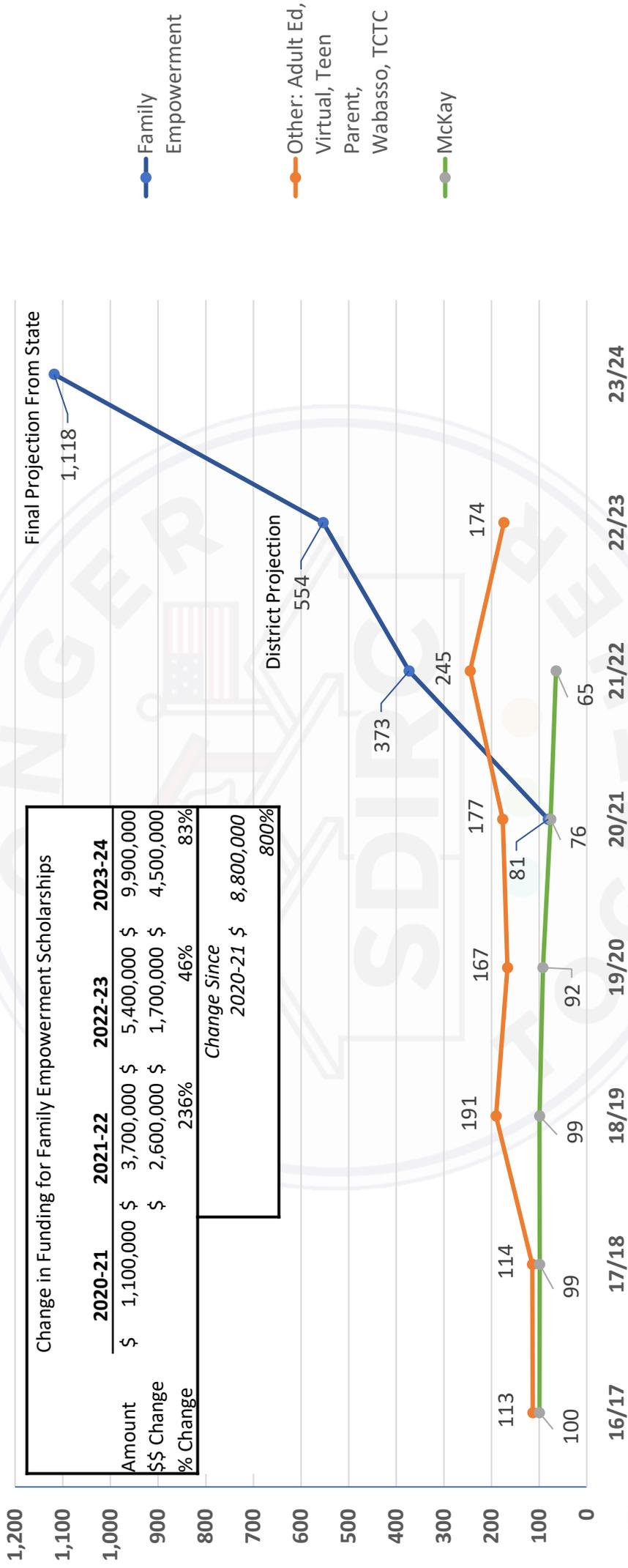
For students receiving FES UA scholarships reported in FEFP programs 254 or 255, the calculated scholarship is based on 100 percent of the funds per unweighted FTE in the FEFP for those programs, plus a per unweighted FTE share of all categorical programs, not including the ESE Guaranteed Allocation.

The Florida Legislature repealed the Gardiner Scholarship Program in 2021 and the McKay Scholarship for Students with Disabilities Program in 2022. The students in these programs were transitioned to the Family Empowerment Scholarship Program.

Change in Funding for Family Empowerment Scholarships for Indian River				
	2020-21	2021-22	2022-23	2023-24
Amount	\$ 1,100,000	\$ 3,700,000	\$ 5,400,000	\$ 9,900,000
\$\$ Change		\$ 2,600,000	\$ 1,700,000	\$ 4,500,000
% Change		236%	46%	83%
		<i>Change Since 2020-21</i>		\$ 8,800,000
				800%

Funded Full Time Students (Other)

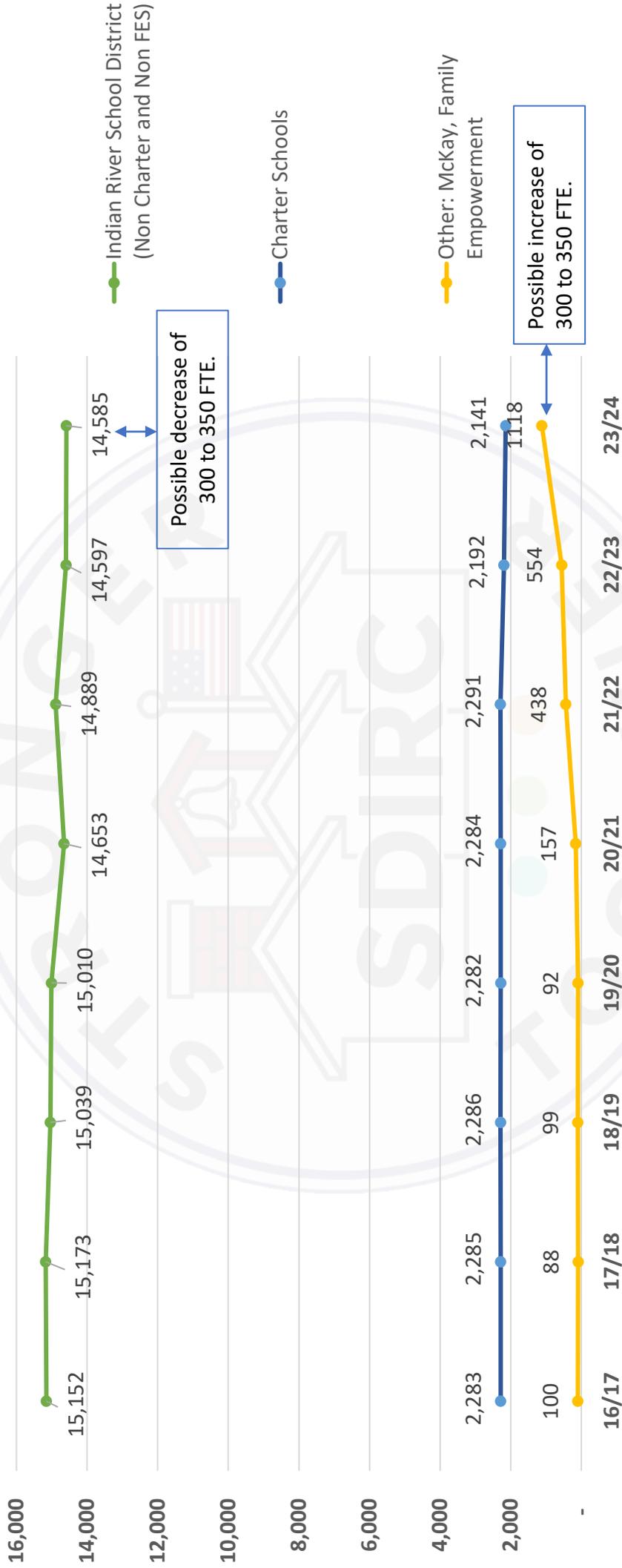
Historical Trend



Source: FLDOE recalibrated Unweighted FTE.
 Note: (FES)Florida Empowerment Scholarship. FES-UA includes Gardiner.

Funded Full Time Students

Historical Trend



Source: FLDOE recalibrated Unweighted FTE.
 Note: (FES)Florida Empowerment Scholarship. FES-UA includes Gardiner.

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023

Family Empowerment Scholarship (FES) Program
Award Amounts (2023-24)

District	FES-EO			FES-UA				
	Grades K-3	Grades 4-8	Grades 9-12	ESE Levels 1-3			ESE Level IV	ESE Level V
				3 & 4 Years, Grades K-3	Grades 4-8	Grades 9-12		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	7,915	7,288	7,226	9,866	9,239	9,177	21,196	31,480
2 Baker	8,487	7,842	7,779	10,438	9,793	9,730	22,136	32,704
3 Bay	8,003	7,376	7,314	9,954	9,327	9,265	21,284	31,568
4 Bradford	8,575	7,930	7,867	10,526	9,881	9,818	22,224	32,792
5 Brevard	7,971	7,344	7,282	9,922	9,295	9,233	21,252	31,536
6 Broward	8,070	7,428	7,365	10,205	9,563	9,500	21,659	32,182
7 Calhoun	8,805	8,160	8,097	10,756	10,111	10,048	22,454	33,022
8 Charlotte	8,355	7,728	7,666	10,306	9,679	9,617	21,636	31,920
9 Citrus	7,895	7,268	7,206	10,573	9,946	9,884	21,176	31,460
10 Clay	7,925	7,298	7,236	9,876	9,249	9,187	21,206	31,490
11 Collier	9,554	8,895	8,830	12,263	11,604	11,539	23,507	34,311
12 Columbia	8,141	7,496	7,433	10,389	9,744	9,681	21,790	32,358
13 Dade	8,179	7,540	7,477	10,130	9,491	9,428	21,703	32,175
14 De Soto	8,454	7,809	7,746	11,109	10,464	10,401	22,103	32,671
15 Dixie	8,562	7,917	7,854	10,513	9,868	9,805	22,211	32,779
16 Duval	8,001	7,369	7,307	9,952	9,320	9,258	21,377	31,735
17 Escambia	7,999	7,372	7,310	9,950	9,323	9,261	21,280	31,564
18 Flagler	7,874	7,247	7,185	10,644	10,017	9,955	21,155	31,439
19 Franklin	9,352	8,707	8,644	11,303	10,658	10,595	23,001	33,569
20 Gadsden	8,403	7,758	7,695	10,460	9,815	9,752	22,052	32,620
21 Gilchrist	8,791	8,146	8,083	10,742	10,097	10,034	22,440	33,008
22 Glades	9,088	8,443	8,380	11,039	10,394	10,331	22,737	33,305
23 Gulf	8,956	8,311	8,248	10,907	10,262	10,199	22,605	33,173
24 Hamilton	8,788	8,143	8,080	11,348	10,703	10,640	22,437	33,005
25 Hardee	8,196	7,551	7,488	10,613	9,968	9,905	21,845	32,413
26 Hendry	7,662	7,017	6,954	9,718	9,073	9,010	21,311	31,879
27 Hernando	7,880	7,253	7,191	10,361	9,734	9,672	21,161	31,445
28 Highlands	8,131	7,486	7,423	10,087	9,442	9,379	21,780	32,348
29 Hillsborough	8,002	7,368	7,306	9,981	9,347	9,285	21,413	31,797
30 Holmes	8,745	8,100	8,037	10,937	10,292	10,229	22,394	32,962
31 Indian River	8,264	7,637	7,575	10,215	9,588	9,526	21,545	31,829
32 Jackson	8,507	7,862	7,799	10,664	10,019	9,956	22,156	32,724
33 Jefferson	9,771	9,126	9,063	12,365	11,720	11,657	23,420	33,988
34 Lafayette	8,890	8,245	8,182	10,841	10,196	10,133	22,539	33,107
35 Lake	7,877	7,250	7,188	9,929	9,302	9,240	21,158	31,442
36 Lee	8,369	7,734	7,671	10,958	10,323	10,260	21,810	32,219
37 Leon	7,970	7,343	7,281	10,543	9,916	9,854	21,251	31,535
38 Levy	8,611	7,966	7,903	10,562	9,917	9,854	22,260	32,828
39 Liberty	8,963	8,318	8,255	10,914	10,269	10,206	22,612	33,180
40 Madison	8,447	7,802	7,739	10,758	10,113	10,050	22,096	32,664
41 Manatee	8,051	7,424	7,362	10,123	9,496	9,434	21,332	31,616
42 Marion	7,897	7,270	7,208	9,881	9,254	9,192	21,178	31,462
43 Martin	8,519	7,884	7,821	10,568	9,933	9,870	21,963	32,374
44 Monroe	11,223	10,567	10,502	13,174	12,518	12,453	25,119	35,879
45 Nassau	8,256	7,629	7,567	10,207	9,580	9,518	21,537	31,821
46 Okaloosa	8,060	7,433	7,371	10,324	9,697	9,635	21,341	31,625
47 Okeechobee	8,273	7,628	7,565	10,224	9,579	9,516	21,922	32,490
48 Orange	8,025	7,392	7,330	9,976	9,343	9,281	21,431	31,812
49 Osceola	7,931	7,304	7,242	9,976	9,349	9,287	21,212	31,496
50 Palm Beach	8,494	7,839	7,774	10,445	9,790	9,725	22,362	33,100
51 Pasco	7,923	7,296	7,234	10,065	9,438	9,376	21,204	31,488
52 Pinellas	8,203	7,574	7,512	10,219	9,590	9,528	21,524	31,839
53 Polk	7,933	7,306	7,244	10,022	9,395	9,333	21,214	31,498
54 Putnam	8,377	7,732	7,669	10,328	9,683	9,620	22,026	32,594
55 St. Johns	8,010	7,383	7,321	9,961	9,334	9,272	21,291	31,575
56 St. Lucie	8,046	7,419	7,357	10,792	10,165	10,103	21,327	31,611
57 Santa Rosa	7,901	7,274	7,212	10,072	9,445	9,383	21,182	31,466
58 Sarasota	8,684	8,047	7,984	10,992	10,355	10,292	22,184	32,638
59 Seminole	7,972	7,345	7,283	9,923	9,296	9,234	21,253	31,537
60 Sumter	8,619	7,992	7,930	10,772	10,145	10,083	21,900	32,184
61 Suwannee	8,161	7,516	7,453	10,112	9,467	9,404	21,810	32,378
62 Taylor	8,431	7,786	7,723	10,382	9,737	9,674	22,080	32,648
63 Union	8,651	8,006	7,943	10,602	9,957	9,894	22,300	32,868
64 Volusia	7,834	7,207	7,145	9,785	9,158	9,096	21,115	31,399
65 Wakulla	8,177	7,532	7,469	10,128	9,483	9,420	21,826	32,394
66 Walton	9,511	8,884	8,822	11,734	11,107	11,045	22,792	33,076
67 Washington	8,786	8,141	8,078	10,737	10,092	10,029	22,435	33,003



FLORIDA TAX CREDIT SCHOLARSHIP PROGRAM AND FAMILY EMPOWERMENT SCHOLARSHIP FOR EDUCATIONAL OPTIONS

Basic Scholarship Amounts for 2023-24

If a student received scholarship funding in 2018-19 and has renewed and utilized the scholarship annually since, the amount of the award will be the greater of the amount calculated below OR these amounts: K-5th grade – \$6,519; 6-8th grade – \$6,815; 9-12th grade – \$7,111.

Note: The county is the one the student lives in according to their 2023-24 scholarship application.

District	Grades K-3	Grades 4-8	Grades 9-12
Alachua	\$7,915	\$7,288	\$7,226
Baker	\$8,487	\$7,842	\$7,779
Bay	\$8,003	\$7,376	\$7,314
Bradford	\$8,575	\$7,930	\$7,867
Brevard	\$7,971	\$7,344	\$7,282
Broward	\$8,070	\$7,428	\$7,365
Calhoun	\$8,805	\$8,160	\$8,097
Charlotte	\$8,355	\$7,728	\$7,666
Citrus	\$7,895	\$7,268	\$7,206
Clay	\$7,925	\$7,298	\$7,236
Collier	\$9,554	\$8,895	\$8,830
Columbia	\$8,141	\$7,496	\$7,433
Dade	\$8,179	\$7,540	\$7,477
De Soto	\$8,454	\$7,809	\$7,746
Dixie	\$8,562	\$7,917	\$7,854
Duval	\$8,001	\$7,369	\$7,307
Escambia	\$7,999	\$7,372	\$7,310
Flagler	\$7,874	\$7,247	\$7,185
Franklin	\$9,352	\$8,707	\$8,644
Gadsden	\$8,403	\$7,758	\$7,695
Gilchrist	\$8,791	\$8,146	\$8,083
Glades	\$9,088	\$8,443	\$8,380
Gulf	\$8,956	\$8,311	\$8,248
Hamilton	\$8,788	\$8,143	\$8,080
Hardee	\$8,196	\$7,551	\$7,488
Hendry	\$7,662	\$7,017	\$6,954
Hernando	\$7,880	\$7,253	\$7,191
Highlands	\$8,131	\$7,486	\$7,423
Hillsborough	\$8,002	\$7,368	\$7,306
Holmes	\$8,745	\$8,100	\$8,037
Indian River	\$8,264	\$7,637	\$7,575
Jackson	\$8,507	\$7,862	\$7,799
Jefferson	\$9,771	\$9,126	\$9,063
Lafayette	\$8,890	\$8,245	\$8,182

District	Grades K-3	Grades 4-8	Grades 9-12
Lake	\$7,877	\$7,250	\$7,188
Lee	\$8,369	\$7,734	\$7,671
Leon	\$7,970	\$7,343	\$7,281
Levy	\$8,611	\$7,966	\$7,903
Liberty	\$8,963	\$8,318	\$8,255
Madison	\$8,447	\$7,802	\$7,739
Manatee	\$8,051	\$7,424	\$7,362
Marion	\$7,897	\$7,270	\$7,208
Martin	\$8,519	\$7,884	\$7,821
Monroe	\$11,223	\$10,567	\$10,502
Nassau	\$8,256	\$7,629	\$7,567
Okaloosa	\$8,060	\$7,433	\$7,371
Okeechobee	\$8,273	\$7,628	\$7,565
Orange	\$8,025	\$7,392	\$7,330
Osceola	\$7,931	\$7,304	\$7,242
Palm Beach	\$8,494	\$7,839	\$7,774
Pasco	\$7,923	\$7,296	\$7,234
Pinellas	\$8,203	\$7,574	\$7,512
Polk	\$7,933	\$7,306	\$7,244
Putnam	\$8,377	\$7,732	\$7,669
St. Johns	\$8,010	\$7,383	\$7,321
St. Lucie	\$8,046	\$7,419	\$7,357
Santa Rosa	\$7,901	\$7,274	\$7,212
Sarasota	\$8,684	\$8,047	\$7,984
Seminole	\$7,972	\$7,345	\$7,283
Sumter	\$8,619	\$7,992	\$7,930
Suwannee	\$8,161	\$7,516	\$7,453
Taylor	\$8,431	\$7,786	\$7,723
Union	\$8,651	\$8,006	\$7,943
Volusia	\$7,834	\$7,207	\$7,145
Wakulla	\$8,177	\$7,532	\$7,469
Walton	\$9,511	\$8,884	\$8,822
Washington	\$8,786	\$8,141	\$8,078



School District of Indian River County

6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

David K. Moore, Ed.D. - Superintendent

District Financial Condition Ratio

Summary of Prior Years

Five Historical Trends of Ending Funding
Balance for the School District of Indian
River County.

The general fund assigned and unassigned
fund balance is an indication of financial
condition.

Gene A. Posca, M.D. • Jacqueline Rosario • Dr. Peggy Jones • Teri L. Barenborg • Brian M. Barefoot
District 1 District 2 District 3 District 4 District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

Report from Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances
Assigned and Unassigned Fund Balances
Financial Condition Ratio
Summary of Prior Years

	A	B	C	B/C
	General Fund Committed and Nonspendable	General Fund Assigned and Unassigned	Total Revenues General Fund	Financial Condition Ratio
Fiscal year				
Est. June 30, 2023	\$ 6,861,871	\$ 19,644,452	\$ 173,081,609	11%
June 30, 2022	\$ 4,772,334	\$ 13,718,265	\$ 152,204,414	9%
June 30, 2021	\$ 3,814,427	\$ 20,698,787	\$ 154,451,476	13%
June 30, 2020	\$ 2,977,237	\$ 13,503,454	\$ 151,661,211	9%
June 30, 2019	\$ 4,165,282	\$ 14,562,709	\$ 148,192,794	10%

Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances;
Assigned and Unassigned Fund Balances; and Financial Condition Ratios
Source: 2021-22 School District Audited Financial Statements
Prepared: June 23, 2023

District	Audited			Financial Condition Ratios 6/30/22 ²
	General Fund Restricted, Committed and Nonspendable Fund Balances 6/30/22	General Fund Assigned and Unassigned Fund Balances 6/30/22	Total Revenues General Fund 6/30/22	
1 Alachua	\$ 11,776,038	\$ 14,817,526	\$ 239,648,525	6.18%
2 Baker	2,427,996	5,924,151	40,517,716	14.62%
3 Bay	6,196,527	80,098,624	237,834,131	33.68%
4 Bradford	1,983,153	2,720,091	25,742,349	10.57%
5 Brevard	16,769,368	33,839,048	558,203,799	6.06%
6 Broward ¹	97,706,000	120,442,000	2,235,238,000	5.39%
7 Calhoun	567,199	16,624,580	18,036,994	92.17%
8 Charlotte	2,590,042	39,728,232	160,763,214	24.71%
9 Citrus	4,526,956	12,510,386	127,536,275	9.81%
10 Clay	24,811,808	16,009,921	312,230,285	5.13%
11 Collier	7,424,639	83,605,897	496,767,856	16.83%
12 Columbia	3,493,838	8,496,506	75,667,880	11.23%
13 Dade ¹	35,777,000	259,456,000	2,972,475,000	8.73%
14 Desoto	2,240,100	6,526,634	38,382,269	17.00%
15 Dixie	657,967	1,423,206	17,308,729	8.22%
16 Duval	28,714,445	67,791,976	1,010,957,972	6.71%
17 Escambia	18,776,833	17,392,133	299,147,971	5.81%
18 Flagler	1,162,059	7,227,200	105,002,414	6.88%
19 Franklin	389,830	892,845	11,998,138	7.44%
20 Gadsden	826,920	2,039,467	36,531,289	5.58%
21 Gilchrist	162,688	1,642,277	24,079,206	6.82%
22 Glades	550,277	1,462,479	15,648,198	9.35%
23 Gulf	90,976	3,911,722	19,313,934	20.25%
24 Hamilton	587,359	2,889,315	14,120,676	20.46%
25 Hardee	2,649,583	6,500,311	40,034,396	16.24%
26 Hendry	7,273,013	17,864,430	96,832,566	18.45%
27 Hernando	6,441,881	36,043,723	195,821,135	18.41%
28 Highlands	2,552,159	7,919,979	95,839,216	8.26%
29 Hillsborough ¹	71,503,000	114,637,000	1,783,503,000	6.43%
30 Holmes	253,766	916,170	26,095,035	3.51%
31 Indian River	4,772,334	13,718,265	152,204,414	9.01%
32 Jackson	4,661,338	7,603,831	49,260,277	15.44%
33 Jefferson	918,045	635,397	6,986,457	9.09%
34 Lafayette	553,459	304,206	10,476,234	2.90%
35 Lake	17,946,393	54,075,523	371,455,637	14.56%
36 Lee	45,558,807	126,064,079	806,685,125	15.63%
37 Leon	5,356,544	51,759,505	265,213,373	19.52%
38 Levy	571,770	9,111,568	44,799,109	20.34%
39 Liberty	118,590	701,593	16,660,852	4.21%
40 Madison	479,299	3,195,132	19,244,698	16.60%
41 Manatee	7,642,143	42,746,193	455,396,441	9.39%
42 Marion	22,926,999	47,775,591	370,019,557	12.91%
43 Martin	21,910,700	21,173,803	178,630,083	11.85%
44 Monroe	1,153,131	11,209,560	110,161,133	10.18%
45 Nassau	5,620,992	13,505,448	99,283,576	13.60%
46 Okaloosa	12,042,062	62,046,649	264,668,979	23.44%
47 Okeechobee	1,159,779	13,841,782	50,425,367	27.45%
48 Orange	41,368,082	383,588,848	1,792,687,446	21.40%
49 Osceola	30,863,457	56,806,855	560,573,680	10.13%
50 Palm Beach ¹	119,305,000	228,517,000	1,917,561,000	11.92%
51 Pasco	20,172,527	112,242,160	636,677,251	17.63%
52 Pinellas	29,969,803	33,968,511	842,320,850	4.03%
53 Polk	35,367,186	79,840,131	851,103,708	9.38%
54 Putnam	2,493,368	14,883,804	80,086,163	18.58%
55 St. Johns	18,672,937	29,508,560	384,365,990	7.68%
56 St. Lucie	7,400,488	33,868,995	385,894,414	8.78%
57 Santa Rosa	9,106,247	19,884,850	236,544,624	8.41%
58 Sarasota	21,989,745	77,031,160	468,646,377	16.44%
59 Seminole	10,479,373	92,655,719	497,882,468	18.61%
60 Sumter	2,952,187	8,016,394	73,856,894	10.85%
61 Suwannee	938,535	7,027,000	47,100,359	14.92%
62 Taylor	449,742	3,592,829	24,381,558	14.74%
63 Union	817,307	4,577,443	19,085,970	23.98%
64 Volusia	9,090,216	62,329,098	477,616,536	13.05%
65 Wakulla	961,509	4,631,121	40,199,470	11.52%
66 Walton	660,220	60,453,833	113,967,713	53.04%
67 Washington	7,064,451	5,471,228	31,688,666	17.27%
Total	\$ 884,398,183.16	\$ 2,789,717,495.02	\$ 24,085,090,614.45	11.58%

¹ Amounts rounded to thousands of dollars.

² The general fund's revenue includes Florida Education Finance Program funds allocated to charter schools.

Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances;
Assigned and Unassigned Fund Balances; and Financial Condition Ratios
Source: 2020-21 School District Audited Financial Statements
Prepared: April 11, 2022

District	Audited			
	General Fund Restricted, Committed and Nonspendable Fund Balances 6/30/21	General Fund Assigned and Unassigned Fund Balances 6/30/21	Total Revenues General Fund 6/30/21	Financial Condition Ratios 6/30/21 ²
1 Alachua	\$ 8,506,374	\$ 21,717,257	\$ 247,734,820	8.77%
2 Baker	2,236,777	6,316,419	40,126,222	15.74%
3 Bay	6,852,564	81,654,441	257,250,123	31.74%
4 Bradford	3,000,806	541,902	26,488,020	2.05%
5 Brevard	14,875,707	52,734,673	574,932,166	9.17%
6 Broward ¹	93,194,000	108,056,000	2,283,992,000	4.73%
7 Calhoun	417,612	14,558,729	18,219,081	79.91%
8 Charlotte	2,869,509	35,192,752	153,042,578	23.00%
9 Citrus	5,101,332	10,871,752	126,455,214	8.60%
10 Clay	22,805,915	23,662,647	317,671,760	7.45%
11 Collier	8,660,117	68,995,258	458,200,720	15.06%
12 Columbia	2,991,636	10,064,538	79,737,060	12.62%
13 Dade ¹	34,690,000	360,979,000	3,072,110,000	11.75%
14 Desoto	2,070,634	8,243,185	40,805,477	20.20%
15 Dixie	612,547	2,231,693	18,343,196	12.17%
16 Duval	28,247,196	82,896,977	1,026,908,866	8.07%
17 Escambia	15,909,400	32,003,237	314,020,638	10.19%
18 Flagler	1,613,458	8,318,358	101,945,887	8.16%
19 Franklin	326,520	1,822,726	13,662,219	13.34%
20 Gadsden	1,497,263	7,215,469	39,904,963	18.08%
21 Gilchrist	477,991	1,548,738	24,710,817	6.27%
22 Glades	665,694	3,358,242	16,634,432	20.19%
23 Gulf	90,498	5,514,923	18,540,248	29.75%
24 Hamilton	565,771	2,017,590	13,787,631	14.63%
25 Hardee	2,228,484	5,814,620	40,075,316	14.51%
26 Hendry	4,541,284	14,543,215	75,459,055	19.27%
27 Hernando	3,191,146	31,187,112	180,292,552	17.30%
28 Highlands	2,377,641	4,240,319	93,649,648	4.53%
29 Hillsborough ¹	56,146,000	91,361,000	1,782,099,000	5.13%
30 Holmes	314,413	1,152,136	26,333,937	4.38%
31 Indian River	3,814,427	20,698,787	154,451,476	13.40%
32 Jackson	4,576,387	12,365,855	59,111,528	20.92%
33 Jefferson	481,375	888,299	7,962,962	11.16%
34 Lafayette	690,387	873,207	10,391,053	8.40%
35 Lake	15,607,788	38,766,607	375,385,641	10.33%
36 Lee	47,232,005	117,090,190	796,861,654	14.69%
37 Leon	11,088,714	51,801,218	274,714,964	18.86%
38 Levy	598,454	8,746,371	44,775,332	19.53%
39 Liberty	57,155	575,282	12,422,907	4.63%
40 Madison	479,529	2,821,070	20,119,112	14.02%
41 Manatee	13,582,984	28,677,202	450,473,141	6.37%
42 Marion	16,034,917	49,571,999	368,306,794	13.46%
43 Martin	18,130,059	23,888,382	176,318,501	13.55%
44 Monroe	856,970	11,096,505	108,342,392	10.24%
45 Nassau	5,736,124	11,622,931	99,484,623	11.68%
46 Okaloosa	9,664,085	57,401,873	266,098,307	21.57%
47 Okeechobee	800,922	14,682,123	53,781,566	27.30%
48 Orange	24,146,012	426,614,088	1,839,168,990	23.20%
49 Osceola	27,167,246	61,821,034	544,583,625	11.35%
50 Palm Beach ¹	87,412,000	225,470,000	1,877,019,000	12.01%
51 Pasco	11,025,804	87,082,709	624,598,369	13.94%
52 Pinellas	26,732,527	71,369,493	870,083,259	8.20%
53 Polk	31,783,835	67,970,712	839,495,468	8.10%
54 Putnam	2,423,532	11,853,656	84,836,775	13.97%
55 St. Johns	19,595,989	48,915,518	362,026,297	13.51%
56 St. Lucie	5,057,057	28,404,598	369,446,971	7.69%
57 Santa Rosa	8,157,435	22,588,443	230,521,446	9.80%
58 Sarasota	20,048,386	75,600,415	457,386,460	16.53%
59 Seminole	16,503,372	77,114,185	511,833,304	15.07%
60 Sumter	2,647,464	7,228,437	73,032,336	9.90%
61 Suwannee	851,320	6,509,861	46,523,393	13.99%
62 Taylor	462,015	3,777,256	24,352,078	15.51%
63 Union	1,973,602	3,521,945	19,523,542	18.04%
64 Volusia	8,800,348	57,423,538	481,734,658	11.92%
65 Wakulla	1,047,757	5,602,998	40,556,380	13.82%
66 Walton	318,018	53,417,072	106,450,316	50.18%
67 Washington	7,072,624	6,219,356	33,144,877	18.76%
Total	\$ 779,736,912.99	\$ 2,898,888,122.37	\$ 24,198,453,142.91	11.98%

¹ Amounts rounded to thousands of dollars.

² The general fund's revenue includes Florida Education Finance Program funds allocated to charter schools.

Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances;
Assigned and Unassigned Fund Balances; and Financial Condition Ratios
Source: 2019-20 School District Audited Financial Statements
Prepared: April 8, 2021

District	Audited				Financial Condition Ratios 6/30/20 ²
	General Fund Restricted, Committed and Nonspendable Fund Balances 6/30/20	General Fund Assigned and Unassigned Fund Balances 6/30/20	Total Revenues General Fund 6/30/20		
1 Alachua	\$ 10,016,385	\$ 20,432,177	\$ 243,177,780		8.40%
2 Baker	2,183,459	5,671,579	40,699,555		13.94%
3 Bay	3,801,626	64,661,374	243,946,321		26.51%
4 Bradford	2,514,394	1,309,296	27,026,479		4.84%
5 Brevard	12,740,591	46,135,534	567,312,097		8.13%
6 Broward ¹	89,138,000	108,175,000	2,315,473,000		4.67%
7 Calhoun	559,134	13,474,828	18,556,249		72.62%
8 Charlotte	2,247,111	25,966,070	149,052,368		17.42%
9 Citrus	5,419,818	8,724,027	124,785,467		6.99%
10 Clay	13,596,855	23,110,820	307,749,155		7.51%
11 Collier	7,638,218	80,556,093	445,863,620		18.07%
12 Columbia	2,544,130	7,491,515	78,211,630		9.58%
13 Dade ¹	21,667,000	225,127,000	3,066,335,000		7.34%
14 Desoto	1,846,089	8,229,701	41,221,525		19.96%
15 Dixie	712,860	2,043,770	18,097,751		11.29%
16 Duval	31,598,018	82,358,505	1,015,502,489		8.11%
17 Escambia	17,284,334	28,545,552	312,755,685		9.13%
18 Flagler	1,589,446	7,726,659	101,886,000		7.58%
19 Franklin	200,067	2,702,990	12,660,078		21.35%
20 Gadsden	852,540	8,119,773	40,279,561		20.16%
21 Gilchrist	497,685	953,245	24,189,345		3.94%
22 Glades	379,092	3,524,521	16,686,654		21.12%
23 Gulf	480,943	7,665,861	22,412,414		34.20%
24 Hamilton	836,857	1,980,104	15,195,182		13.03%
25 Hardee	2,240,189	4,271,377	39,390,028		10.84%
26 Hendry	1,708,117	11,070,813	67,653,448		16.36%
27 Hernando	2,494,738	27,465,744	176,466,726		15.56%
28 Highlands	1,900,906	6,625,875	92,535,614		7.16%
29 Hillsborough	43,297,712	74,940,108	1,754,345,564		4.27%
30 Holmes	222,471	965,522	25,669,551		3.76%
31 Indian River	2,977,237	13,503,454	151,661,211		8.90%
32 Jackson	5,346,540	5,666,895	52,645,949		10.76%
33 Jefferson	481,375	792,585	7,915,476		10.01%
34 Lafayette	934,641	922,481	10,765,824		8.57%
35 Lake	9,099,783	20,391,554	359,346,698		5.67%
36 Lee	41,836,657	98,845,826	788,686,942		12.53%
37 Leon	9,655,269	41,455,512	277,154,115		14.96%
38 Levy	539,104	6,927,125	44,383,957		15.61%
39 Liberty	116,861	1,061,409	13,148,104		8.07%
40 Madison	843,671	2,221,118	21,280,686		10.44%
41 Manatee	12,336,711	16,682,008	434,787,105		3.84%
42 Marion	16,260,959	40,696,240	360,579,758		11.29%
43 Martin	19,425,245	18,649,682	173,552,304		10.75%
44 Monroe	766,378	7,483,095	104,868,097		7.14%
45 Nassau	4,872,275	9,231,142	97,790,349		9.44%
46 Okaloosa	9,251,571	48,901,180	260,327,339		18.78%
47 Okeechobee	504,272	11,248,955	54,740,643		20.55%
48 Orange	21,666,915	308,864,025	1,780,543,793		17.35%
49 Osceola	23,239,924	54,705,419	529,137,169		10.34%
50 Palm Beach ¹	43,262,000	167,044,000	1,840,897,000		9.07%
51 Pasco	10,734,936	68,484,033	594,471,167		11.52%
52 Pinellas	22,762,077	48,201,909	857,910,389		5.62%
53 Polk	28,470,234	52,661,485	826,792,848		6.37%
54 Putnam	2,403,476	9,110,030	85,193,000		10.69%
55 St. Johns	14,683,544	49,962,038	349,893,755		14.28%
56 St. Lucie	4,948,063	25,460,533	358,388,958		7.10%
57 Santa Rosa	10,927,475	12,612,792	225,561,012		5.59%
58 Sarasota	18,884,740	67,959,435	446,719,257		15.21%
59 Seminole	17,235,203	55,452,356	508,423,473		10.91%
60 Sumter	3,178,365	6,055,641	70,398,032		8.60%
61 Suwannee	819,465	4,608,515	47,182,144		9.77%
62 Taylor	393,246	2,816,696	24,230,804		11.62%
63 Union	1,480,355	3,502,736	19,327,796		18.12%
64 Volusia	5,525,099	40,784,992	470,516,425		8.67%
65 Wakulla	1,234,271	4,940,229	39,460,658		12.52%
66 Walton	224,297	44,774,558	101,894,790		43.94%
67 Washington	7,086,183	3,880,752	32,563,083		11.92%
Total	\$ 656,617,201.62	\$ 2,286,587,868.53	\$ 23,828,276,446.08		9.60%

¹ Amounts rounded to thousands of dollars.

² The general fund's revenue includes Florida Education Finance Program funds allocated to charter schools.

Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances;
Assigned and Unassigned Fund Balances; and Financial Condition Ratios
Source: 2018-19 School District Audited Financial Statements
Prepared: April 16, 2020

District	Audited				Financial Condition Ratios 6/30/19 ²
	General Fund Restricted, Committed and Nonspendable Fund Balances 6/30/19	General Fund Assigned and Unassigned Fund Balances 6/30/19	Total Revenues General Fund 6/30/19		
1 Alachua	\$ 9,432,820	\$ 24,081,599	\$ 239,715,190		10.05%
2 Baker	1,480,887	5,009,560	39,405,440		12.71%
3 Bay	2,228,569	82,454,246	238,577,215		34.56%
4 Bradford	2,161,019	2,688,736	26,766,682		10.05%
5 Brevard	11,750,159	45,688,822	554,481,106		8.24%
6 Broward ¹	84,938,000	76,259,000	2,171,800,000		3.51%
7 Calhoun	811,905	6,871,567	18,292,219		37.57%
8 Charlotte	1,410,290	17,445,920	129,133,813		13.51%
9 Citrus	5,395,753	6,507,872	122,661,138		5.31%
10 Clay	9,570,199	22,155,197	287,144,579		7.72%
11 Collier	5,451,604	88,780,481	437,485,075		20.29%
12 Columbia	2,089,009	8,455,503	77,103,134		10.97%
13 Dade ¹	25,507,000	217,950,000	2,831,342,000		7.70%
14 Desoto	1,895,974	6,867,418	40,535,524		16.94%
15 Dixie	857,064	2,598,131	17,826,198		14.57%
16 Duval	23,728,315	59,651,602	993,337,533		6.01%
17 Escambia	14,502,377	29,612,901	306,003,940		9.68%
18 Flagler	1,352,804	6,502,874	101,997,309		6.38%
19 Franklin	77,383	2,828,494	12,351,143		22.90%
20 Gadsden	597,943	4,183,476	42,434,293		9.86%
21 Gilchrist	367,727	815,490	23,280,250		3.50%
22 Glades	395,701	3,231,919	16,339,578		19.78%
23 Gulf	183,706	7,004,902	20,120,001		34.82%
24 Hamilton	569,636	1,106,902	14,339,265		7.72%
25 Hardee	2,424,934	4,054,130	39,685,504		10.22%
26 Hendry	1,489,902	10,524,960	58,128,298		18.11%
27 Hernando	2,516,181	27,880,963	172,580,993		16.16%
28 Highlands	1,621,651	6,659,460	93,650,003		7.11%
29 Hillsborough ¹	43,264,000	107,254,000	1,706,998,000		6.28%
30 Holmes	299,500	987,537	26,105,477		3.78%
31 Indian River	4,165,282	14,562,709	148,192,794		9.83%
32 Jackson	3,520,315	8,854,026	50,604,152		17.50%
33 Jefferson	479,980	388,583	7,551,986		5.15%
34 Lafayette	923,465	827,732	10,359,582		7.99%
35 Lake	3,699,283	13,209,625	330,940,176		3.99%
36 Lee	32,710,848	87,769,451	758,091,610		11.58%
37 Leon	8,607,700	41,354,432	274,316,152		15.08%
38 Levy	623,382	5,001,539	43,995,302		11.37%
39 Liberty	267,151	1,829,323	13,109,109		13.95%
40 Madison	366,785	877,400	21,247,449		4.13%
41 Manatee	17,372,671	21,842,225	435,331,110		5.02%
42 Marion	14,967,597	34,642,973	348,862,083		9.93%
43 Martin	16,011,615	19,239,497	171,989,173		11.19%
44 Monroe	588,456	6,127,811	101,267,570		6.05%
45 Nassau	4,276,911	9,702,067	95,601,724		10.15%
46 Okaloosa	9,031,601	45,011,411	252,918,749		17.80%
47 Okeechobee	423,933	6,319,290	50,663,666		12.47%
48 Orange	25,813,519	359,756,139	1,770,326,394		20.32%
49 Osceola	17,853,810	51,097,379	519,620,735		9.83%
50 Palm Beach ¹	36,224,000	147,542,000	1,652,496,000		8.93%
51 Pasco	9,460,106	57,320,934	571,025,902		10.04%
52 Pinellas	20,195,880	50,895,958	850,747,465		5.98%
53 Polk	26,297,359	29,895,237	779,375,085		3.84%
54 Putnam	1,514,649	9,523,808	82,814,281		11.50%
55 St. Johns	15,090,662	47,741,423	331,431,983		14.40%
56 St. Lucie	3,829,128	20,068,723	321,736,248		6.24%
57 Santa Rosa	10,177,642	18,551,274	219,263,097		8.46%
58 Sarasota	16,871,237	64,284,081	436,897,033		14.71%
59 Seminole	9,316,974	63,086,652	499,157,049		12.64%
60 Sumter	2,452,045	5,971,741	67,960,347		8.79%
61 Suwannee	939,497	3,049,052	45,790,143		6.66%
62 Taylor	300,649	2,264,905	23,593,309		9.60%
63 Union	1,125,079	2,837,178	18,951,720		14.97%
64 Volusia	6,377,627	50,172,084	471,089,984		10.65%
65 Wakulla	1,116,842	3,963,069	39,136,184		10.13%
66 Walton	354,493	36,292,191	94,098,233		38.57%
67 Washington	6,748,968	3,014,535	31,893,183		9.45%
Total	\$ 588,469,152	\$ 2,231,002,122	\$ 22,802,067,660		9.78%

¹ Amounts rounded to thousands of dollars.

² The general fund's revenue includes Florida Education Finance Program funds allocated to charter schools.

Florida Department of Education
Office of Funding and Financial Reporting
General Fund Restricted, Committed and Nonspendable Fund Balances;
Assigned and Unassigned Fund Balances; and Financial Condition Ratios
Source: 2017-18 School District Audited Financial Statements
Prepared: June 13, 2019

District	Audited		
	General Fund Restricted, Committed and Nonspendable Fund Balances 6/30/18	General Fund Assigned and Unassigned Fund Balances 6/30/18	Financial Condition Ratios 6/30/18 ²
1 Alachua	\$ 7,933,565	\$ 25,887,199	11.12%
2 Baker	477,443	5,438,602	14.03%
3 Bay	1,940,723	24,515,939	11.46%
4 Bradford	2,322,466	5,361,419	19.69%
5 Brevard	13,120,083	45,202,241	8.26%
6 Broward ¹	82,863,000	77,706,000	3.66%
7 Calhoun	784,916	2,812,748	15.41%
8 Charlotte	1,483,496	12,385,342	9.89%
9 Citrus	5,567,029	5,243,020	4.47%
10 Clay	8,956,396	19,678,183	7.15%
11 Collier	6,970,372	88,776,371	21.14%
12 Columbia	1,548,049	9,319,131	12.44%
13 Dade ¹	18,335,000	230,829,000	8.23%
14 Desoto	1,323,731	6,288,762	15.85%
15 Dixie	746,737	2,600,776	15.30%
16 Duval	18,381,231	42,161,954	4.36%
17 Escambia	12,466,887	32,699,353	10.91%
18 Flagler	1,048,389	6,231,719	6.30%
19 Franklin	167,314	2,398,067	19.46%
20 Gadsden	1,332,779	1,349,843	3.25%
21 Gilchrist	83,376	753,079	3.44%
22 Glades	343,319	2,851,304	18.94%
23 Gulf	306,952	1,697,423	9.54%
24 Hamilton	397,162	444,032	3.31%
25 Hardee	2,102,647	5,581,833	14.05%
26 Hendry	804,894	9,725,267	17.53%
27 Hernando	2,018,879	23,590,237	14.10%
28 Highlands	1,414,853	3,561,140	3.92%
29 Hillsborough ¹	36,263,000	109,940,000	6.58%
30 Holmes	192,097	927,525	3.72%
31 Indian River	4,014,073	14,641,100	10.08%
32 Jackson	2,384,615	7,716,320	15.29%
33 Jefferson	458,368	237,674	3.35%
34 Lafayette	773,838	709,717	7.28%
35 Lake	4,033,633	9,597,462	3.07%
36 Lee	34,692,022	92,041,878	12.57%
37 Leon	10,423,700	40,319,046	14.93%
38 Levy	640,888	3,364,889	7.73%
39 Liberty	181,892	687,747	5.31%
40 Madison	573,054	1,141,877	5.46%
41 Manatee	9,602,658	20,638,168	5.44%
42 Marion	19,253,832	28,877,685	8.51%
43 Martin	5,091,211	19,687,081	12.43%
44 Monroe	581,900	7,164,080	7.46%
45 Nassau	4,678,432	10,598,921	11.49%
46 Okaloosa	8,809,976	46,382,042	18.79%
47 Okeechobee	279,317	4,265,342	8.52%
48 Orange	25,591,325	365,901,621	21.65%
49 Osceola	18,409,889	50,041,703	10.28%
50 Palm Beach ¹	33,696,000	124,531,000	7.72%
51 Pasco	8,925,375	54,428,150	9.78%
52 Pinellas	20,509,909	54,037,064	6.43%
53 Polk	20,229,037	33,968,639	4.57%
54 Putnam	1,822,209	8,203,870	9.88%
55 St. Johns	11,843,591	43,087,755	14.01%
56 St. Lucie	2,529,424	20,077,448	6.44%
57 Santa Rosa	11,705,759	18,571,099	8.83%
58 Sarasota	18,706,201	56,295,771	13.32%
59 Seminole	6,932,818	57,855,433	11.99%
60 Sumter	1,909,505	6,405,376	9.83%
61 Suwannee	849,494	2,828,296	6.36%
62 Taylor	474,456	1,818,109	7.78%
63 Union	959,597	1,864,915	10.12%
64 Volusia	4,833,409	51,605,357	11.11%
65 Wakulla	887,759	3,840,815	10.03%
66 Walton	605,064	28,770,020	33.05%
67 Washington	6,592,058	2,864,762	9.33%
Total	\$ 536,183,074	\$ 2,101,025,742	9.51%

¹ Amounts rounded to thousands of dollars.

² Per section 1011.051, Florida Statutes, for the fiscal year beginning July 1, 2010 and thereafter, only the general fund's assigned and unassigned fund balance is used to calculate the financial condition ratio. Prior to July 1, 2010, only the general fund's unreserved fund balance was used to calculate the financial condition ratio. The change was due to the implementation of Statement No. 54 of the Governmental Accounting Standards Board (GASB), which established and expanded the fund balance designations from unreserved and reserved to nonspendable, committed, restricted, assigned and unassigned. In accordance with the GASB, special revenue funds are used to record and account for resources that are restricted or committed for a specific use. Therefore, there are no assigned, unassigned or unreserved fund balances in these special revenue funds to calculate the financial condition ratio. Also, the general fund's revenue includes Florida Education Finance Program funds allocated to charter schools.

Percentage of State funding compared to Local funding for district with more than 70% funded by local sources.

Dist No.	District Name	Net State FEFP	State Funded Supplement	Class Size Reduction Allocation	A			B		C		A Divided by C	B Divided by C
					Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding	Pct State	Pct Local		
1	44 Monroe	\$ 5,996,626	\$ 1,789,222	\$ 8,628,825	\$ 16,414,673	\$ 54,569,650	\$ 37,585,726	\$ 92,155,376	\$ 108,570,049	15%	85%		
2	19 Franklin	805,504	113,340	1,065,164	1,984,008	7,315,364	2,730,485	10,045,849	12,029,857	16%	84%		
3	66 Walton	7,898,991	2,320,273	11,046,008	21,265,272	71,738,672	33,308,831	105,047,503	126,312,775	17%	83%		
4	11 Collier	35,634,246	9,155,032	50,203,372	94,992,650	323,627,679	118,721,679	442,349,358	537,342,008	18%	82%		
5	60 Sumter	6,576,859	792,650	9,469,017	16,838,526	59,919,053	16,244,817	76,163,870	93,002,396	18%	82%		
6	23 Gulf	1,340,884	276,696	1,863,305	3,480,885	12,221,595	2,867,551	15,089,146	18,570,031	19%	81%		
58	Sarasota	33,304,322	8,832,202	45,894,050	88,030,574	302,940,415	77,496,385	380,436,800	468,467,374	19%	81%		
7	8 Charlotte	16,736,261	2,207,973	16,350,668	35,294,902	101,946,942	23,645,368	125,592,310	160,887,212	22%	78%		
8	43 Martin	22,270,757	2,591,794	18,351,915	43,214,466	108,978,305	25,513,544	134,491,849	177,706,315	24%	76%		
9	31 Indian River	23,911,706	2,551,795	16,377,987	42,841,488	91,832,199	21,758,152	113,590,351	156,431,839	27%	73%		
50	Palm Beach	380,300,453	36,931,640	192,088,221	609,320,314	1,022,769,459	238,997,674	1,261,767,133	1,871,087,447	33%	67%		
52	Pinellas	234,652,895	25,497,320	86,579,602	346,729,817	429,589,410	100,762,897	530,352,307	877,082,124	40%	60%		
13	Miami-Dade	911,540,375	72,204,316	336,727,235	1,320,471,926	1,585,518,397	365,813,621	1,951,332,018	3,271,803,944	40%	60%		
41	Manatee	130,211,625	6,669,570	49,033,659	185,914,854	219,778,478	51,826,703	271,605,181	457,520,035	41%	59%		
36	Lee	277,585,642	9,882,444	99,973,025	387,441,111	440,690,610	104,183,495	544,874,105	932,315,216	42%	58%		
45	Nassau	40,265,392	1,767,416	12,555,633	54,588,441	52,119,610	12,137,443	64,257,053	118,845,494	46%	54%		
18	Flagler	44,447,314	1,589,264	12,911,855	58,948,433	50,720,214	12,024,951	62,745,165	121,693,598	48%	52%		
6	Broward	905,014,889	47,897,841	249,316,473	1,202,229,203	916,073,466	217,117,539	1,133,191,005	2,335,420,208	51%	49%		
3	Bay	96,476,631	1,386,103	27,794,083	125,666,817	95,943,803	22,184,224	118,128,027	243,784,844	52%	48%		
48	Orange	797,882,884	28,885,026	208,027,695	1,034,795,605	688,402,357	163,002,521	851,404,878	1,886,200,483	55%	45%		
55	St. Johns	205,051,582	5,076,670	49,296,904	259,425,156	164,475,994	38,932,925	203,408,919	462,834,075	56%	44%		
9	Citrus	63,116,839	1,652,415	14,848,664	79,617,918	48,305,404	11,319,687	59,625,091	139,243,009	57%	43%		
64	Volusia	255,081,417	8,049,356	59,601,106	322,731,879	192,410,460	45,559,678	237,970,138	560,702,017	58%	42%		
33	Jefferson	4,759,716	669,666	691,690	6,121,072	3,542,997	846,427	4,389,424	10,510,496	58%	42%		
46	Okaloosa	141,212,398	3,627,848	30,945,658	175,785,904	94,206,411	21,822,978	116,029,389	291,815,293	60%	40%		
5	Brevard	339,354,783	11,434,469	71,434,085	422,223,337	210,100,806	50,129,315	260,230,121	682,453,458	62%	38%		
56	St. Lucie	211,946,943	6,166,406	44,520,351	262,633,700	128,545,347	30,592,402	159,137,749	421,771,449	62%	38%		
16	Duval	621,441,268	25,095,865	124,580,467	771,117,600	345,340,705	81,154,523	426,495,228	1,197,612,828	64%	36%		
62	Taylor	13,476,898	408,305	2,504,672	16,389,875	7,173,063	1,672,001	8,845,064	25,234,939	65%	35%		
35	Lake	226,889,934	6,229,693	46,158,097	279,277,724	121,675,297	28,432,715	150,108,012	429,385,736	65%	35%		
17	Escambia	180,939,354	5,309,264	35,888,362	222,136,980	96,218,745	22,653,957	118,872,702	341,009,682	65%	35%		
1	Alachua	142,581,089	5,973,107	26,672,402	175,226,598	75,080,637	17,902,555	92,983,192	268,209,790	65%	35%		
59	Seminole	315,467,078	11,778,385	61,759,250	389,004,713	164,820,594	39,489,367	204,309,961	593,314,674	66%	34%		
37	Leon	161,160,462	3,894,056	30,758,569	195,813,087	76,560,796	17,901,680	94,462,476	290,275,563	67%	33%		
29	Hillsborough	1,107,359,079	25,657,356	215,312,017	1,348,328,452	522,339,733	124,787,646	647,127,379	1,995,455,831	68%	32%		
42	Marion	232,272,363	5,609,872	43,827,471	281,709,706	106,478,791	25,069,605	131,548,396	413,258,102	68%	32%		
54	Putnam	51,039,928	821,574	9,478,952	61,340,454	22,376,319	5,373,190	27,749,509	89,089,963	69%	31%		
49	Osceola	376,517,239	9,217,326	71,276,412	457,010,977	166,051,158	38,287,998	204,339,156	661,350,133	69%	31%		
24	Hamilton	8,916,167	276,543	1,468,209	10,660,919	3,773,877	910,013	4,683,890	15,344,809	69%	31%		
47	Okeechobee	32,868,718	525,875	5,823,926	39,218,519	13,792,253	3,284,497	17,076,750	56,295,269	70%	30%		
28	Highlands	61,507,180	1,461,329	11,249,943	74,218,452	26,142,614	6,131,915	32,274,529	106,492,981	70%	30%		
27	Hernando	130,256,206	3,071,226	23,562,719	156,890,151	53,256,676	12,883,568	66,140,244	223,030,395	70%	30%		
51	Pasco	453,792,628	6,641,133	81,953,549	542,387,310	168,605,715	39,399,274	208,004,989	750,392,299	72%	28%		
57	Santa Rosa	172,167,932	2,403,954	29,393,896	203,965,782	56,951,521	13,320,743	70,272,264	274,238,046	74%	26%		
53	Polk	654,172,416	12,173,307	113,540,303	779,886,026	210,811,690	49,900,995	260,712,685	1,040,598,711	75%	25%		
25	Hardee	26,600,375	122,596	4,647,425	31,370,396	8,438,926	2,000,100	10,439,026	41,809,422	75%	25%		
22	Glades	11,382,049	102,415	1,763,165	13,247,629	3,483,647	838,407	4,322,054	17,569,683	75%	25%		
38	Levy	33,934,729	623,548	5,286,943	39,845,220	10,339,288	2,420,591	12,759,879	52,605,099	76%	24%		
14	DeSoto	26,726,207	336,184	4,289,509	31,351,900	7,726,679	1,873,438	9,600,117	40,952,017	77%	23%		
20	Gadsden	26,625,177	867,474	4,066,028	31,558,679	7,661,343	1,790,279	9,451,622	41,010,301	77%	23%		
40	Madison	13,920,698	137,973	2,212,004	16,270,675	3,934,818	923,805	4,858,623	21,129,298	77%	23%		
65	Wakulla	30,367,910	299,088	5,033,785	35,700,783	8,192,978	1,939,350	10,132,328	45,833,111	78%	22%		
61	Suwannee	34,691,711	665,946	5,443,447	40,801,104	8,928,281	2,066,322	10,994,603	51,795,707	79%	21%		
10	Clay	230,527,297	2,391,076	37,159,379	270,077,752	58,007,436	13,770,093	71,777,529	341,855,281	79%	21%		
4	Bradford	19,920,569	607,442	2,739,230	23,267,241	4,508,848	1,058,575	5,567,423	28,834,664	81%	19%		
12	Columbia	61,626,070	1,127,101	9,243,281	71,996,452	13,769,128	3,201,525	16,970,653	88,967,105	81%	19%		
67	Washington	21,017,904	276,326	3,076,636	24,370,866	4,396,549	1,018,463	5,415,012	29,785,878	82%	18%		
21	Gilchrist	19,863,119	435,450	2,725,384	23,023,953	4,021,395	935,034	4,956,429	27,980,382	82%	18%		
32	Jackson	38,644,005	317,562	5,735,659	44,697,226	7,240,746	1,706,389	8,947,135	53,644,361	83%	17%		
15	Dixie	13,976,669	237,560	1,967,646	16,181,875	2,538,468	587,310	3,125,778	19,307,653	84%	16%		
26	Hendry	83,819,019	391,418	7,247,675	91,458,112	12,983,603	3,230,784	16,214,387	107,672,499	85%	15%		
2	Baker	32,014,699	197,793	4,632,116	36,844,608	4,870,782	1,148,233	6,019,015	42,863,623	86%	14%		
34	Lafayette	8,323,873	62,775	1,087,249	9,473,897	1,134,835	276,681	1,411,516	10,885,413	87%	13%		
39	Liberty	9,843,618	44,382	1,206,171	11,094,171	1,100,994	271,617	1,372,611	12,466,782	89%	11%		

Percentage of State funding compared to Local funding for district with more than 70% funded by local sources.

Dist No.	District Name	Net State FEFP	State Funded Supplement	Class Size Reduction Allocation	A	Required Local Effort Taxes	0.748 Discretionary Local Effort	B	C	A Divided by C	B Divided by C
					Total State Funding			Total Local Funding	Total State and Local Funding	Pct State	Pct Local
7	Calhoun	15,306,434	34,487	1,983,554	17,324,475	1,648,037	406,976	2,055,013	19,379,488	89%	11%
30	Holmes	23,611,125	114,743	2,961,858	26,687,726	1,900,175	479,693	2,379,868	29,067,594	92%	8%
63	Union	17,097,966	131,380	2,204,335	19,433,681	1,197,049	282,726	1,479,775	20,913,456	93%	7%
69	FAMU Lab School	5,109,690	0	576,897	5,686,587	0	0	0	5,686,587	100%	0%
70	FAU - Palm Beach	11,477,079	0	1,279,154	12,756,233	0	0	0	12,756,233	100%	0%
71	FAU - St. Lucie	10,418,466	0	1,420,603	11,839,069	0	0	0	11,839,069	100%	0%
72	FSU Lab - Broward	5,429,959	0	723,719	6,153,678	0	0	0	6,153,678	100%	0%
73	FSU Lab - Leon	14,181,774	0	1,783,897	15,965,671	0	0	0	15,965,671	100%	0%
74	UF Lab	9,903,134	0	1,164,591	11,067,725	0	0	0	11,067,725	100%	0%
75	Virtual School	301,048,269	0	0	301,048,269	0	0	0	301,048,269	100%	0%
76	FSU PC	1,156,377	0	112,006	1,268,383	0	0	0	1,268,383	100%	0%
Total State		11,294,769,844	436,091,636	2,784,578,812	14,515,440,292	9,893,757,286	2,417,909,651	12,311,666,937	26,827,107,229		

Budget Information on
District Funds,
Schools & Department,
and
Project Name & Purpose





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Fund Information

Fund	Page
Debt Service Fund	130
Capital Projects Fund	136
Federal Funds & School Nutrition Program	146
ESSER Grants	152
Health Benefits Insurance Fund	160
Extended Day Program (Enterprise Fund)	164
School and Department Information by Project Name & Purpose	188
School and Department Information	224



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Debt Service Fund



Debt Service Fund Fund 200

This fund is used to retire the indebtedness of the school system which has been incurred for building and renovation construction projects and the acquisition of land for education and ancillary purposes. It is comparable to the mortgage payment in a homeowner's budget. Because of current obligations, \$12.4M or 39% of the revenue is derived from capital funds transfers, \$1.5M or 5% from interest income and 2% is derived from the State Capital Outlay and Debt Service allocations.

The District participated in the Federal Qualified School Construction Bond program which includes an estimated interest subsidy of approximately 5.7%. Approximately \$16.7M or 53% is a carryover fund balance restricted for debt service which includes a sinking fund account for future debt payments.

The total principal debt balance on July 1, 2023, is \$51,315,424 as shown on the schedule below:

Description	Principal Balance
Certificates of Participation	\$32,685,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund Balance	(16,736,417)
Net Certificates of Participation Balance	42,209,583
Plus State Board of Education Bonds	1,347,000
Total COPS and State Bonds	43,556,583
Performance Contracts	7,758,842
July 1, 2023 Total Outstanding Debt Balance	\$51,315,424

A portion of the capital outlay millage property tax, normally used for capital projects, has been reserved for annual payments due on Certificates of Participation (COPs).

- The District has two COPs with **final payments due July 1, 2025** (2014A and 2016B COPs) and one COP with **final payment due July 1, 2027** (2016A COP).
- In addition, the District is obligated for a Qualified School Construction Bond (QSCB) with a **maturity date of December 1, 2028**.
- The QSCB is a federally subsidized bond with annual payments being placed in a sinking fund account with the District's trustee for a final payout at maturity.

During the 2023-2024 fiscal year, an annual sinking fund payment will be due on the QSCB (2010A) in the amount of \$1,167,370.

- Regarding the 2010A Qualified School Construction Bonds, the District entered into a Forward Delivery Agreement (FDA) with Deutsche Bank.
 - A forward delivery agreement is a type of investment in which the investor purchases eligible securities on a periodic basis from the agreement provider at a fixed rate of return.
 - The Board will purchase eligible securities, which consist of direct obligations of the U.S. Treasury or obligations guaranteed by the U.S. Treasury from Deutsche Bank on a semi-annual basis beginning June 11, 2015, through November 29, 2028.

- The Agreement will generate a guaranteed fixed rate of return of 1.985 percent. The interest earnings associated with the FDA will lower the amount of money that the District is required to deposit to the sinking fund each year on December 1. Assuming the FDA is not terminated prior to the maturity of the Series 2010A Certificates, the District anticipates total interest earnings of \$4,076,141.
- The district does not budget for fair market value changes. The increase in interest income for the 2023-2024 budget compared to the 2022-2023 budget includes possible fair market value changes to reflect the expected fund balance of \$18,472,244 on June 30, 2024.

During the 2023-2024 fiscal year, principal payments on state bonds will be \$501,000 and on COPs will be \$8,420,000.

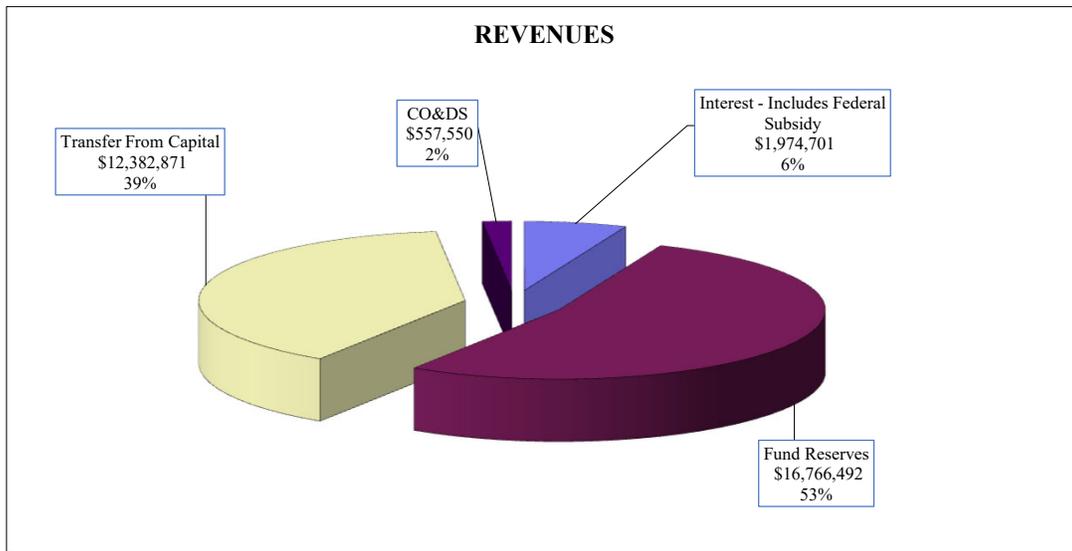
In 2015-2016 the District entered into two energy efficiency contracting agreements with Florida Power & Light Energy Services, Inc., (FP&L) and ConEdison Solutions, LLCs with financing provided by TD Equipment Finance, to fund the purchase, acquisition, construction of energy saving capital improvements, and equipment at four schools in the District.

- These obligations are funded from the Capital Fund.
- During the 2023-2024 fiscal year, principal payments on the loans will be \$839,092. Pursuant to Florida Statute 1013.23 (3)(g) these contracts do not constitute a debt, liability, or obligation of the District School Board. However, the District has elected to disclose these amounts as part of its long-term debt portfolio.
 - As of August 2022, the verified savings from ConEdison Solutions, LLC was \$2,208,807 compared to the guaranteed savings of \$1,986,723, resulting in \$222,084 of additional savings.
 - The ConEdison Solutions Performance Contract has a **final payment date of October 15, 2029.**
 - As of May 2023, the verified savings from Florida Power & Light Energy Services, Inc., (FP&L) was \$4,581,751 compared to the guaranteed savings of \$3,286,433, resulting in \$1,295,318 of additional savings.
 - The FP&L Solutions Performance Contract has a **final payment date of April 15, 2032.**

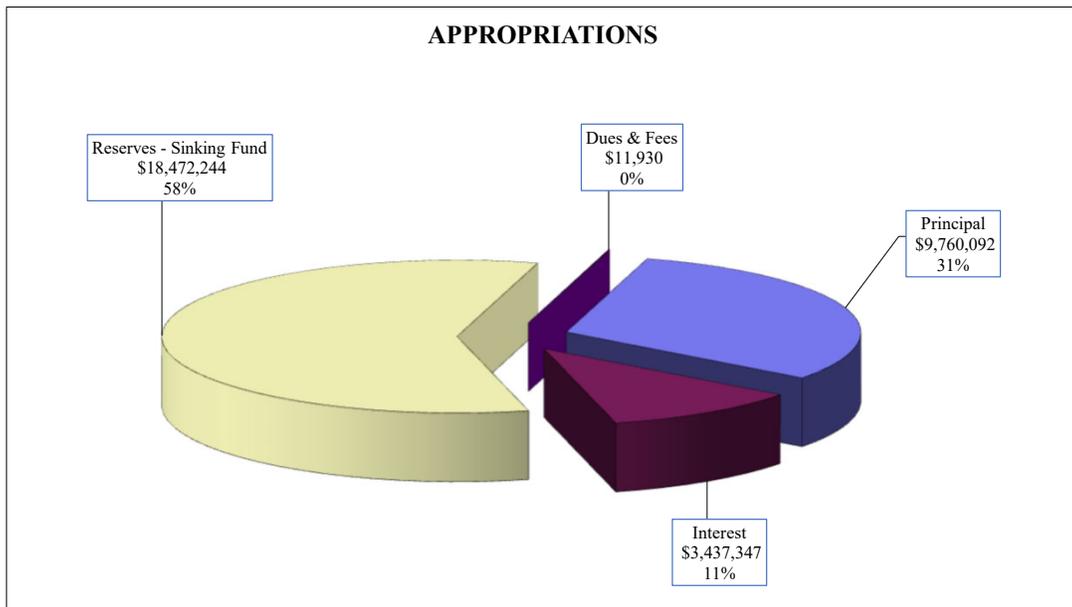
The expected total principal debt balance on June 30, 2024, is \$39,819,505 as shown on the schedule below:

Description	Principal Balance
Certificates of Participation	\$24,265,000
Qualified School Construction Bonds	\$26,261,000
Less: Sinking Fund Balance	(18,472,244)
Net Certificates of Participation Balance	32,053,756
Plus State Board of Education Bonds	846,000
Total COPS and State Bonds	32,899,756
Performance Contracts	6,919,749
June 30, 2024 Total Outstanding Debt Balance	\$39,819,505

FUND 200
DEBT SERVICE FUND
 Fiscal Year 2023-2024



Source	Amount	%
Interest - Includes Federal Subsidy	\$ 1,974,701	6%
Fund Reserves	\$ 16,766,492	53%
Transfer From Capital	\$ 12,382,871	39%
CO&DS	\$ 557,550	2%
Total Revenue	\$ 31,681,614	100%

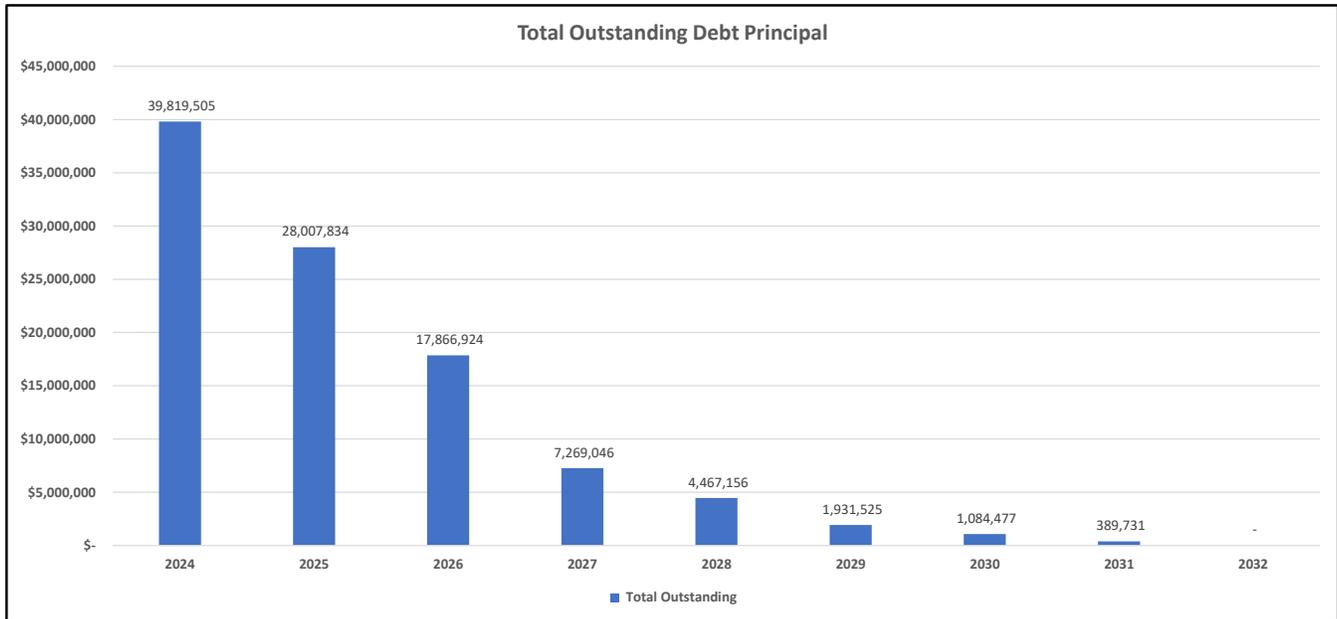


Source	Amount	%
Principal	\$ 9,760,092	31%
Interest	\$ 3,437,347	11%
Reserves - Sinking Fund	\$ 18,472,244	58%
Dues & Fees	\$ 11,930	0%
Total Appropriations	\$ 31,681,614	100%

**School District of Indian River County
Debt Principal Outstanding at Year End
Fiscal Year 2024-2032**

Fiscal Year	SBE/COBI Bonds	Performance Contracting	Performance Contracting	2014A COP	2016A COP	2016B COP	Total 2010A QSCB	Sinking Fund Balance	2010A QSCB*	Total Outstanding
		ConEdision	FPL							
2024	846,000	2,386,821	4,532,929	5,530,000	17,285,000	1,450,000	26,261,000	18,472,244	7,788,756	39,819,505
2025	318,000	1,994,951	4,033,577	-	15,420,000	-	26,261,000	20,019,694	6,241,306	28,007,834
2026	226,000	1,579,344	3,503,593	-	7,895,000	-	26,261,000	21,598,014	4,662,986	17,866,924
2027	127,000	1,138,987	2,949,878	-	-	-	26,261,000	23,207,819	3,053,181	7,269,046
2028	20,000	672,827	2,363,066	-	-	-	26,261,000	24,849,736	1,411,264	4,467,156
2029	10,000	179,774	1,741,751	-	-	-	26,261,000	26,261,000	-	1,931,525
2030	-	-	1,084,477	-	-	-	-	-	-	1,084,477
2031	-	-	389,731	-	-	-	-	-	-	389,731
2032	-	-	-	-	-	-	-	-	-	-

* 2010A QSCB balance shown is the balloon principal payment due 12/1/28 less projected sinking fund balance.



Capital Project Fund



Capital Fund Fund 300

This section of the budget includes the Capital Fund for Capital Projects planned during the fiscal year. Capital Project Funds are used for educational capital needs, renovation and remodeling projects, transfers to cover the principal and interest on debt, school buses, site acquisitions, site improvements, and construction, as well as facility equipment needs. By law, the use of these funds is restricted, and they may not be used for operating salaries.

The Legislature now allows local school boards to fund school maintenance activities as well as property insurance with the local capital outlay property tax. The District utilizes a portion of the capital outlay funds to support school maintenance activities and property insurance.

Total Revenues are expected to increase by 15.3% and are broken down as follows:

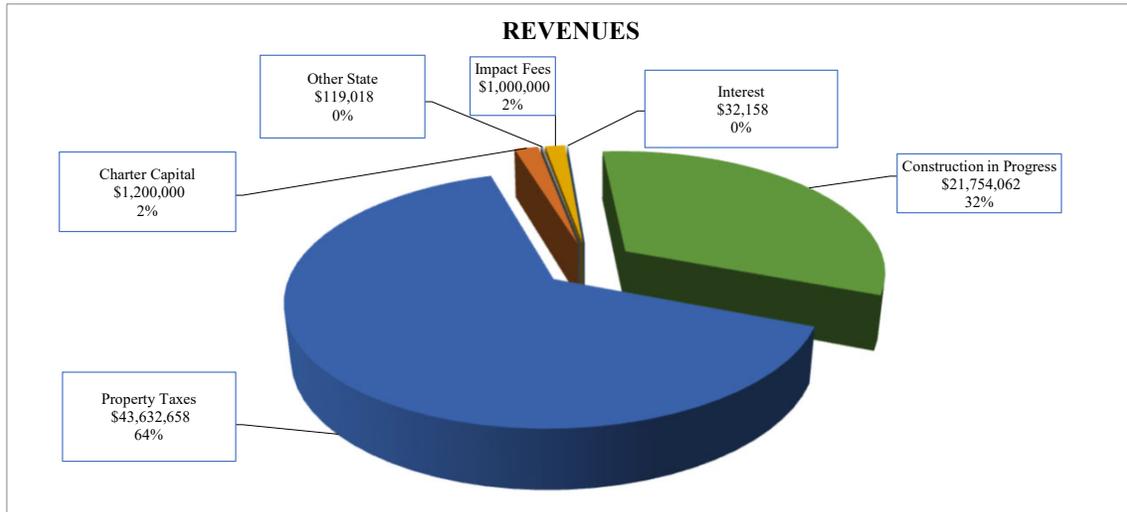
- Property Tax Revenues are projected to increase by 17.4% or approximately \$6.5M compared to the 2022-2023 Final Budget. This is due to the increase in property values in Indian River County.
- Charter School Capital Outlay Revenues are expected to decrease by 4.9% or approximately \$62K compared to the 2022-2023 Final Budget. This increase is based on actual revenues received in the fiscal year 2022-2023.

Total Expenditures are expected to increase by 9.9% and are broken down as follows:

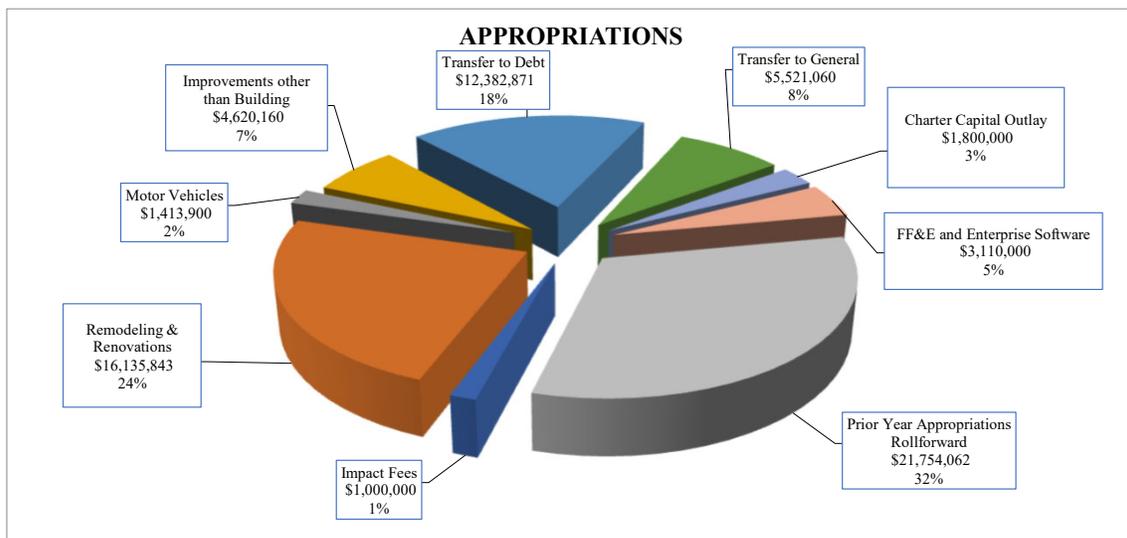
- Transfers to General Fund are expected to increase by 7.9% or approximately \$852K compared to the 2022-2023 Final Budget.
 - o This is due to an increase in the Property Casualty Insurance Premium of approximately \$35K based on the 2022-2023 actual expenditures.
 - o This is also due to an increase in Charter School Capital Outlay of approximately \$536K comprised of the decrease of \$62K from State Charter School Capital Outlay based on the 2022-2023 actual expenditures and an estimated increase of \$600K in Local Charter School Capital Outlay due to the Districts' responsibility of paying 20% of the proportionate share of the 1.5 mills millage to the charter schools. The 20% increase is expected annually until 2027-28 when the proportionate share reaches 100%.
 - o This is also due to the Charter Schools' portion of the 2022-2023 Educational Facilities Grant that was paid out in 2022-2023, a decrease of approximately \$37K compared to the prior year.
- Projected uses are expected to increase by 13.0% or approximately \$5.5M compared to the 2022-2023 Final Budget.
- Restricted Impact Fees are expected to decrease by approximately \$9.2M due to the large projects that were completed in the fiscal year 2022-2023.
- Projects assigned increased by approximately \$16.4M due to the timing of the projects and re-appropriating unused prior year appropriations in the current year to eliminate the large fund balance.

The budgeted Capital Fund Balance, ending June 30, 2023, is expected to be \$0.

**FUND 300
CAPITAL PROJECTS BUDGET
Fiscal Year 2023-2024**



Revenue	Amount	%
Property Taxes	\$ 43,632,658	64%
Charter Capital	\$ 1,200,000	2%
Other State	\$ 119,018	0%
Impact Fees	\$ 1,000,000	1%
Interest	\$ 32,158	0%
Construction in Progress	\$ 21,754,062	32%
Total Revenues	\$ 67,737,896	100%



Appropriations	Amount	%
Impact Fees	\$ 1,000,000	1%
Remodeling & Renovations	\$ 16,135,843	23%
Motor Vehicles	\$ 1,413,900	2%
Improvements other than Building	\$ 4,620,160	7%
Transfer to Debt	\$ 12,382,871	18%
Transfer to General	\$ 5,521,060	8%
Charter Capital Outlay	\$ 1,800,000	3%
FF&E and Enterprise Software	\$ 3,110,000	5%
Prior Year Appropriations Rollforward	\$ 21,754,062	32%
Total Appropriations	\$ 67,737,896	100%

School Board of Indian River County, Florida
 Capital Projects Fund Budget
 Fiscal Year 2023-2024

	Actual 2021-22	Actual 2022-23	Final Budget September 2022-23	Final Budget 2023-24	Increase (Decrease)	% Change
REVENUES						
1 Property Taxes	\$ 31,776,550	\$ 37,304,760	\$ 37,162,691	\$ 43,632,658	\$ 6,469,967	17.4%
2 State Charter School Capital Outlay	1,275,766	1,234,725	1,262,161	1,200,000	(62,161)	-4.9%
3 CO & DS	127,951	132,650	110,013	110,013	-	0.0%
4 Interest	81,127	1,166,217	32,158	32,158	-	0.0%
5 Impact Fees	1,647,104	1,205,605	1,300,000	1,000,000	(300,000)	-23.1%
6 Other	2,428,090	1,902,677	9,005	9,005	-	0.0%
7 TOTAL REVENUES:	\$ 37,336,588	\$ 42,946,634	\$ 39,876,028	\$ 45,983,834	\$ 6,107,806	15.3%
OTHER FINANCING SOURCES:						
8 Transfer from General Fund	-	300,000	-	-	\$ -	0.0%
TOTAL OTHER FINANCING SOURCES:	\$ -	\$ 300,000	\$ -	\$ -	\$ -	0.0%
9 TOTAL REVENUES & OTHER FINANCING SOURCES:	\$ 37,336,588	\$ 43,246,634	\$ 39,876,028	\$ 45,983,834	\$ 6,107,806	15.3%
10 RESTRICTED FUND BALANCE - BEGINNING:	\$ 21,110,931	\$ 21,776,040	\$ 21,776,040	\$ 21,754,062	\$ (21,977)	-0.1%
11 TOTAL REVENUE & FUND BALANCE:	\$ 58,447,519	\$ 65,022,674	\$ 61,652,068	\$ 67,737,896	\$ 6,085,829	9.9%
EXPENDITURES						
DEBT SERVICE:						
12 Performance Contracting	\$ 974,148	\$ 1,003,442	\$ 1,003,442	\$ 1,033,615	\$ 30,173	3.0%
14 QSCB Sinking Fund for Principal & Interest	1,167,370	1,167,370	1,167,370	1,167,370	0	0.0%
15 COP Debt Service (Existing)	10,184,331	10,181,052	10,187,436	10,181,886	(5,550)	-0.1%
16 Total COP DS Transfers	11,351,702	11,348,423	11,354,806	11,349,256	\$ (5,550)	0.0%
17 TOTAL DEBT SERVICE Reduced By Federal Subsidy	\$ 12,325,850	\$ 12,351,865	\$ 12,358,248	\$ 12,382,871	\$ 24,623	0.2%
GENERAL FUND:						
18 Transfer to General Fund Maintenance	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ -	0.0%
19 Transfer to General Fund Property Casualty Insurance Premium	1,626,130	1,985,834	1,985,834	2,021,060	35,226	1.8%
20 State Charter School Capital Outlay	1,275,766	1,234,725	1,262,161	1,200,000	(62,161)	-4.9%
21 Local Charter School Capital Outlay-1.5 Mil	-	-	-	600,000	600,000	0.0%
22 Educational Facilities Grant/School Hardening Grant	-	53,016	36,595	-	(36,595)	-100.0%
23 TOTAL TRANSFER TO GENERAL FUND:	\$ 6,401,896	\$ 6,773,575	\$ 6,784,590	\$ 7,321,060	\$ 536,470	7.9%
PROJECTED USES:						
24 Relocatables (Leasing)	\$ 336,453	\$ 331,074	\$ 700,925	\$ 400,000	\$ (300,925)	-42.9%
26 School Buses	75,820	1,103,943	2,741,489	1,413,900	(1,327,589)	-48.4%
28 Restricted Impact Fees	772,111	6,094,625	10,214,716	1,000,000	(9,214,716)	-90.2%
29 Projects assigned in Facilities/Phys. Plant/Safety & Sec/IT	16,759,349	16,613,529	28,852,100	45,220,065	16,367,966	56.7%
30 TOTAL PROJECTED USES:	\$ 17,943,734	\$ 24,143,171	\$ 42,509,230	\$ 48,033,965	\$ 5,524,735	13.0%
31 TOTAL EXPENDITURES:	\$ 36,671,480	\$ 43,268,611	\$ 61,652,068	\$ 67,737,896	\$ 6,085,829	9.9%
32 RESTRICTED FUND BALANCE - ENDING:	\$ 21,776,040	\$ 21,754,062	\$ -	\$ -	\$ -	0.0%
33 TOTAL EXPENDITURES & FUND BALANCE:	\$ 58,447,519	\$ 65,022,674	\$ 61,652,068	\$ 67,737,896	\$ 6,085,829	9.9%
34 Variance in Revenues & Expenditures:	-	-	-	-	-	-

	<u>Amount</u>	
<u>CONSTRUCTION AND REMODELING</u>		
1	Glendale Roof Replacement - Full Campus	\$ 2,888,000
2	VBHS Track & Field	3,000,000
3	Subtotal	<u>\$ 5,888,000</u>
<u>MAINTENANCE, RENOVATION AND REPAIR</u>		
4	Air Conditioning Districtwide	\$ 500,000
5	Air Handler Unit Replacements	3,082,385
6	BAS Conversion to Metasys	600,000
7	Building Envelope/Painting Districtwide	250,000
8	Building Improvements/Renovations Districtwide	1,032,000
9	Capital Maintenance and Repairs Districtwide	309,005
10	Chiller Replacements Districtwide	1,400,000
11	Fire Alarm Upgrade Districtwide	875,028
12	Flooring Carpet to Tile Districtwide	350,000
13	Roofing Repairs and Replacements Districtwide	1,726,000
14	Safety to Health Districtwide	1,770,933
15	Security Enhancements Districtwide	432,492
16	Site Improvements Districtwide	1,270,160
17	Subtotal	<u>\$ 13,598,003</u>
<u>MOTOR VEHICLE PURCHASES</u>		
18	Buses - Ten (10)	\$ 1,413,900
19	Subtotal	<u>\$ 1,413,900</u>
<u>NEW AND REPLACEMENT EQUIPMENT</u>		
20	Cameras	\$ 300,000
21	Custodial Equipment	60,000
22	FF&E Districtwide	250,000
23	Generator	100,000
24	Playground Equipment	350,000
25	Performance Arts Allocation	150,000
26	Walk-In Cooler/Freezer Replacements	420,000
27	Technology	2,350,000
28	Subtotal	<u>\$ 3,980,000</u>
<u>PAYMENTS DUE UNDER A LEASE-PURCHASE AGREEMENT</u>		
29	Debt Service for Certificates of Participation	\$ 10,181,886
30	Debt Service for Qualified School Construction Bond	1,167,370
31	Debt Service for Performance Contracting	1,033,615
32	Subtotal	<u>\$ 12,382,871</u>
<u>PAYMENTS FOR LEASING EDUCATIONAL FACILITIES</u>		
33	Leasing of Relocatables Districtwide	\$ 400,000
34	Subtotal	<u>\$ 400,000</u>
<u>TRANSFER TO GENERAL FUND</u>		
35	Transfer to General Fund Maintenance	\$ 3,500,000
36	Transfer to General Fund Property Casualty Insurance Premium	2,021,060
37	Transfer to General Fund Charter School Capital Outlay	1,800,000
38	Subtotal	<u>\$ 7,321,060</u>
<u>IMPACT FEES</u>		
39	Impact Fees - Restricted	\$ 1,000,000
40	Subtotal	<u>\$ 1,000,000</u>
41	Total FY 2023-2024	<u>\$ 45,983,834</u>

FY 2023-2024

Revenue Code		3413	3321	3397	3399	3496	3431	
Capital Project		370	360	397	390	395	37X	
Department	Revenue by Fund	Property Tax	CO & DS	CSCO	Fuel Tax	Impact Fees	Interest	Total
	Fund Balance	\$ 43,632,658	\$ 110,013	\$ -	\$ 9,005	\$ 1,000,000	\$ 32,158	\$ 44,783,834
		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ 43,632,658	\$ 110,013	\$ -	\$ 9,005	\$ 1,000,000	\$ 32,158	\$ 44,783,834
	Transfer to General Fund Maintenance Salaries	3,500,000	-	-	-	-	-	3,500,000
	Transfer to General Fund Property Casualty Insurance Premium	2,021,060	-	-	-	-	-	2,021,060
	Transfer to General Fund State Charter School Capital Outlay	-	-	1,200,000	-	-	-	1,200,000
	Transfer to General Fund Local Charter School Capital Outlay	600,000	-	-	-	-	-	600,000
	Transfer to Debt Service - Performance Contracting	1,033,615	-	-	-	-	-	1,033,615
	Transfer to Debt Service - COPs	11,349,256	-	-	-	-	-	11,349,256
Facilities	Portable Leasing	400,000	-	-	-	-	-	400,000
Facilities	Impact Fees	-	-	-	-	1,000,000	-	1,000,000
Transportation	Buses	1,413,900	-	-	-	-	-	1,413,900
	From 5 Year Planning Document:							
Transportation	Bus Lift Replacement	300,000.00						300,000
Districtwide	Districtwide FF & E	250,000.00						250,000
Districtwide	Districtwide Performing Arts Allocat. VBHS	75,000.00						75,000
Districtwide	Districtwide Performing Arts Allocat. SRHS	75,000.00						75,000
Districtwide	Districtwide Fire Alarm Upgrades	875,028.00						875,028
Districtwide	Districtwide Technology	2,350,000.00						2,350,000
Districtwide	Districtwide Camera & Paging System Equipment	300,000.00						300,000
Districtwide	Districtwide Security Enhancements	432,492.00						432,492
Facilities	Citrus Replace Chiller #2 U11E00541	300,000.00						300,000
Facilities	Dodgertown Roof Replacement Bldg 700	531,000.00						531,000
Facilities	Fellsmere Replace Chiller #2 U11K26120	275,000.00						275,000
Facilities	Glendale Roof Replacement - Full Campus	2,888,000.00						2,888,000
Facilities	Glendale BAS Conversion to Metasys	200,000.00						200,000
Facilities	Gifford Middle Walk-in Cooler/Freezer Replacement	200,000.00						200,000
Facilities	Oslo Air Handler Unit Replacement Campus Wide	1,028,729.00						1,028,729
Facilities	Pelican Island Replace Chiller #2 U11K26119	275,000.00						275,000
Facilities	Pelican Island BAS Conversion to Metasys	200,000.00						200,000
Facilities	Sebastian Elementary BAS Conversion to Metasys	200,000.00						200,000
Facilities	Sebastian Elementary Replace Chiller #2 U11K26077	275,000.00						275,000
Facilities	SRHS Air Handler Unit Replacement Campus Wide	2,053,656.00						2,053,656
Facilities	SRHS Generator	100,000.00						100,000
Facilities	SRHS Track Reconditioning	640,000.00						640,000
Facilities	SRHS Walk-in Cooler/Freezer Replacement-Culinary Program	220,000.00						220,000
Facilities	SRHS Elevator Upgrades	350,000.00						350,000
Facilities	SRHS Athletic Field Upgrades	400,000.00						400,000
Facilities	SSC Replace Chiller U11J24850	275,000.00						275,000
Facilities	Treasure Coast Elementary Roof Replacement - Flat Roof Areas	1,050,000.00						1,050,000
Facilities	VBHS Main Campus Track & Field	3,000,000.00						3,000,000
Facilities	VBHS Main Campus Media Center Renovations	500,000.00						500,000
PP	Physical Plant Safety to Health	1,278,762					32,158	1,310,920
PP	Physical Plant Safety to Health	-	110,013				-	110,013
PP	Physical Plant Paving/Parking Repairs	-			9,005			9,005
PP	Physical Plant Site Work	230,160						230,160
PP	Physical Plant Building Renovations	232,000						232,000
PP	Physical Plant Plumbing	30,000						30,000
PP	Physical Plant Roofing	145,000						145,000
PP	Physical Plant Custodial Equip.	60,000						60,000
PP	Physical Plant Electrical	220,000						220,000
PP	Physical Plant Carpet to Tile (Flooring)	350,000						350,000
PP	Playground Equipment	350,000						350,000
Facilities	Consulting	50,000						50,000
PP	Physical Plant Misc. Painting, ACT, keys	250,000						250,000
PP	Physical Plant HVAC	500,000						500,000
	Total Appropriations	\$ 43,632,658	\$ 110,013	\$ 1,200,000	\$ 9,005	\$ 1,000,000	\$ 32,158	\$ 45,983,834
	Prior Year Appropriations Rollforward	21,754,062	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 21,754,062
	TOTAL CAPITAL APPROPRIATIONS AND FUND BALANCE	\$ 65,386,720	\$ 110,013	\$ 1,200,000	\$ 9,005	\$ 1,000,000	\$ 32,158	\$ 67,737,896

Summary

Technology Capital Refresh Program

8/23/2023

	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	Total All
	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
School and District Computer Equipment	\$ 1,741,380	\$ 1,924,380	\$ 2,524,380	\$ 2,169,500	\$ 1,664,300	\$ 2,169,500	\$ 2,169,500	\$ 2,696,351	\$ 17,059,291
Network Infrastructure	\$ 541,000	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 4,884,500
Classroom Audio Visual	\$ 591,500	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 2,894,500
Security Video Storage	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 770,240
Enterprise Software	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 6,638,720
Totals	\$ 3,800,000	\$ 3,800,000	\$ 4,400,000	\$ 4,045,120	\$ 3,539,920	\$ 4,045,120	\$ 4,045,120	\$ 4,571,971	\$ 32,247,251

8/23/2023			Annual Recurring Technology Costs - 5 Year Cycle									
Item	Qty	Unit Price	Notes	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8	
Description of Scope of Work			Device count	Cost per Unit	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
School and District Computer Equipment												
Elementary School Chromebooks K to 1 - New Outfit.	2231	\$ 450	New Units for Upgrade	\$ 428,229	\$ 658,080	\$ 354,880						\$ 480,000
Elementary School Chromebooks Refresh-5th Grade	1200	\$ 400	Rolling refresh cycle with one grade level replaced per year beginning 23-24 with 1200 devices	\$ 480,000	\$ -	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
Middle School Chromebooks. Purchased \$1.7M in 20-21.	1200	\$ 400	Rolling refresh cycle with one grade level replaced per year beginning 24-25 with 1200		\$ 480,000	\$ 480,000	\$ 480,000	\$ -	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
High School Chromebooks (Phase 2). Purchased \$2.1M in 2021-22.	1200	\$ 400	Rolling refresh cycle with one grade level replaced per year beginning 24-25 with 1200	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000	\$ 480,000
Chromebook Cases - Elementary	3431	\$ 21	New Cases for the new Chromebooks as part of the refresh	\$ 72,051	\$ -	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 72,051
Chromebook Cases - Middle	1200	\$ 21	New Cases for the new Chromebooks as part of the refresh		\$ 25,200	\$ 25,200	\$ 25,200	\$ -	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200
Chromebook Cases - High	1200	\$ 21	New Cases for the new Chromebooks as part of the refresh	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200	\$ 25,200
Chromebooks Spares	200	\$ 450	Need Spare Units	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
Yearly Refresh Cycle - Teacher Laptops. Purchased \$1.2M in 21-22.	400	\$ 995	1,200 laptops Teacher 3yr refresh cycle = 400 per year (current count - 1087)	\$ -	\$ -	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000	\$ 398,000
Yearly Refresh Cycle - Laptops	120	\$ 995	500 laptops admin/staff / 4yr refresh cycle = 120 per year	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400	\$ 119,400
Yearly Refresh Cycle - Monitors	300	\$ 115	2100 monitors / 5 yr. refresh cycle = 300 per year	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500	\$ 34,500
Yearly Refresh Cycle - District Supported Network Printers/Scanners	20	\$ 600	200 / 5 yr. refresh cycle = 40 per year	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000	\$ 12,000
Total				\$ 1,741,380	\$ 1,924,380	\$ 2,524,380	\$ 2,169,500	\$ 1,664,300	\$ 2,169,500	\$ 2,169,500	\$ 2,169,500	\$ 2,696,351
												\$ 17,059,291

				Annual Recurring Technology Costs - 5 Year Cycle							
				Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
Item	Qty	Unit Price		2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Description of Scope of Work	Device count	Cost per Unit	Notes								
Network Infrastructure											
Yearly Refresh Cycle - Servers	8	\$ 10,000	56/ 7 yr. refresh cycle= 8 per year	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000	\$ 80,000
SPAM, Network Monitoring, Backup, Archiving, Network Management...	1	\$ 150,000	particular appliance (Avg - 5 yr.)	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000	\$ 150,000
Yearly Refresh Cycle - Phones	265	\$ 300	2,120/8 yr. refresh = 265 per year	\$ -	\$ 79,500	\$ 79,500	\$ 79,500	\$ 79,500	\$ 79,500	\$ 79,500	\$ 79,500
Fiber/Network Repairs	1	\$ 40,000	yearly updates	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000
E-Rate / Software License / Support - 1 Year	1	\$ 20,000	Software covered under erate / 50,000 every 1 year / up to 80% discount / calculated at 60% 100\$ may not be covered / Will look into moving into 3 or 5 year if to the advantage of the district	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
E-Rate / Software License / Support - 5 Year	1	\$ 6,000	Software covered under erate / 150,000 every 5 years / (\$150,000 / 5 year with 80% discount)	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 6,000
Yearly Refresh Cycle - Network Switches w/connectors and cables	100	\$ 100	700/ 7 yr. refresh cycle = 100 - E-rate Eligible (\$5000 per unit - E-rate provides an 80% discount)	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Yearly Refresh Cycle - UPS Battery Backup/Surge Protection	50	\$ 300	250/5 yr. refresh cycle = 50 per year- E-rate Eligible (\$1500 per unit - E-rate provides an 80% discount)	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000
E-Rate Classroom Wiring	1	\$ 100,000	5 schools over 5 years E-rate Eligible	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Yearly Refresh - Wireless Access Points	200	\$ 150	800 / 4 yr. refresh = 200 per year - E-rate Eligible (\$750 each only need 20%)	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Total				\$ 541,000	\$ 620,500						
				\$ 4,884,500							

Classroom AV											
VBHS - Classroom AV Overhaul: Secondary to New Standard-Panels & Audio	\$ 55	\$ 4,286	1400/ 10 yr. refresh cycle = 140 per year (actual classroom count 1239 - allowing for spares/repair inventory)								
Classroom AV Overhaul: Secondary to New Standard Panels & Audio	\$ 50	\$ 4,300	1400/ 10 yr. refresh cycle = 140 per year (actual classroom count 1239 - allowing for spares/repair inventory)	\$ 215,000							
Classroom AV Repairs: Audio system to new standard for microphone replacement (no speakers)	50	\$ 950	For new K-12 standard, requesting 25 for elementary and 25 for secondary. This would be 1/2 of the new audio standard.	\$ 47,500							
Spare AV Panels	30	\$ 4,300	10 ES, 10 MS 10 HS.	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000	\$ 129,000
Non Classroom School AV Upgrades and Repairs Districtwide			Café, PAC, Conference Rooms, Media center, etc.	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Classroom Various IT Equipment, Document Cameras, Chargers \$100,000	200	\$ 500	Various Equipment for Schools	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
Subtotal				\$ 591,500	\$ 329,000						
				\$ 2,894,500							

6/26/2023

6/26/2023			Annual Recurring Technology Costs - 5 Year Cycle							
Item	Qty	Unit Price	Year 1	Year 2	Year 3	Year 4	Year 5	Year 6	Year 7	Year 8
			2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	2030-31
Description of Scope of Work	Device count	Cost per Unit	Notes							
Security Video										
Isolon Video Storage			\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000	\$ 84,000
Video Controller Servers			\$ 2,280	\$ 2,280	\$ 2,280	\$ 2,280	\$ 2,280	\$ 2,280	\$ 2,280	\$ 2,280
Video Software			\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000
			\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280
Subtotal			\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280

Grand Total All Above	\$ 2,970,160	\$ 2,970,160	\$ 3,570,160	\$ 3,215,280	\$ 2,710,080	\$ 3,215,280	\$ 3,215,280	\$ 3,215,280	\$ 3,742,131
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	\$ -	\$ 25,608,531
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Enterprise Software										
Focus SIS	1	\$ 95,000	Yearly Student Information System	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Focus ERP	1	\$ 95,000	Yearly Enterprise Resource Planning	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000	\$ 125,000
Microsoft Office A5	1	\$ 340,000	Yearly Office, Teams, File Sharing, Server Software, AD Authentication, Desktop/Server Security / Planned increase in cost after contract expires in year 3	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000	\$ 340,000
SchoolMessenger Web/Communicate	1	\$ 50,000	Yearly Webserver hosting and communication platform	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000
Presidio - Cisco Phone System	1	\$ 99,840	Phone system EA Agreement / Planned increase in cost after contract expires	\$ 99,840	\$ 99,840	\$ 99,840	\$ 99,840	\$ 99,840	\$ 99,840	\$ 99,840
Lightspeed - Alert	1	\$ 50,000	Internet Monitor and Tracking software	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000
			Total Enterprise Software	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840	\$ 829,840

\$ 6,638,720

Grand Total Above and enterprise Software	\$ 3,800,000	\$ 3,800,000	\$ 4,400,000	\$ 4,045,120	\$ 3,539,920	\$ 4,045,120	\$ 4,045,120	\$ 4,571,971
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\$ 32,247,251

Description of Scope of Work	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Network Infrastructure	\$ 1,741,380	\$ 1,924,380	\$ 2,524,380	\$ 2,169,500	\$ 1,664,300	\$ 2,169,500	\$ 2,169,500	\$ 2,696,351
Classroom AV	\$ 541,000	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500	\$ 620,500
Security Video	\$ 591,500	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000	\$ 329,000
Enterprise Software	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280	\$ 96,280
Totals All Categoricals Above	\$ 3,800,000	\$ 3,800,000	\$ 4,400,000	\$ 4,045,120	\$ 3,539,920	\$ 4,045,120	\$ 4,045,120	\$ 4,571,971
Beg Fund Balance	\$ 1,500,000	\$ 50,000	\$ 250,000	\$ 250,000	\$ 604,880	\$ 1,464,960	\$ 1,619,840	\$ 1,474,720
Capital Fund Requirement	\$ 2,350,000	\$ 4,000,000	\$ 4,400,000	\$ 4,400,000	\$ 4,400,000	\$ 4,200,000	\$ 3,900,000	\$ 4,200,000
Ending Fund Balance	\$ 50,000	\$ 250,000	\$ 250,000	\$ 604,880	\$ 1,464,960	\$ 1,619,840	\$ 1,474,720	\$ 1,102,749

Federal Funds & School Nutrition Program



Federal Special Program Fund

The Federal Special Program Fund consists of various federal entitlement and non-entitlement grants totaling \$25.3M for 2023-24. The following is a breakdown of those grants.

Title	2022-23	2023-24	% of Budget	\$ Chg from PY	% Chg
CARES/ESSER	\$ 24,470,506	\$ 10,904,930	43%	\$ (13,565,577)	-55%
Title I	\$ 4,905,477	\$ 5,152,262	20%	\$ 246,785	5%
Title II	\$ 1,539,524	\$ 1,528,944	6%	\$ (10,580)	-1%
IDEA	\$ 6,329,265	\$ 5,737,217	23%	\$ (592,048)	-9%
Literacy Grant	\$ -	\$ 1,500,000	6%	\$ 1,500,000	100%
Misc. Small Grants	\$ 607,823	\$ 518,966	8%	\$ (88,857)	-15%
Total	\$ 37,852,595	\$ 25,342,318		\$ (12,510,277)	-33%

The total revenue for the Federal Special Program Fund decreased by \$12M or 33%, compared to the prior year because of the planned spend down of the American Rescue Plan (ARP) ESSER III grant of \$14M.

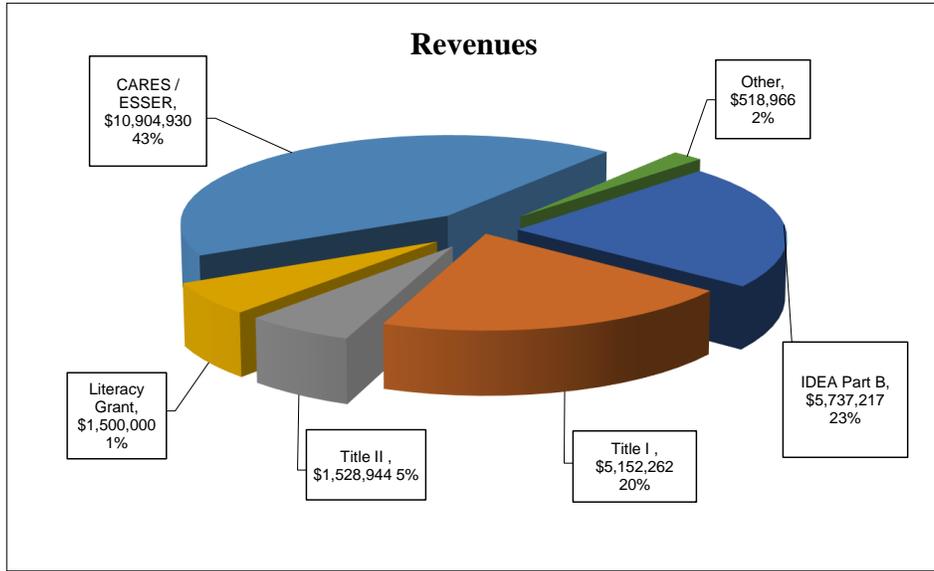
- The roll forward for CARES/ESSER is approximately \$9M and will be used to fund various positions and the purchase of textbooks in 2023-24.
- The ARP ESSER III grant expires in September of 2024, and it is expected that 99% of the grant will be expended in 2023-24.

A new Comprehensive State Literacy Grant of \$1.5M or 6% award 2023-24 runs through August of 2025. A decrease of (\$88K) or 15% for miscellaneous small grants is due to spend down of grants.

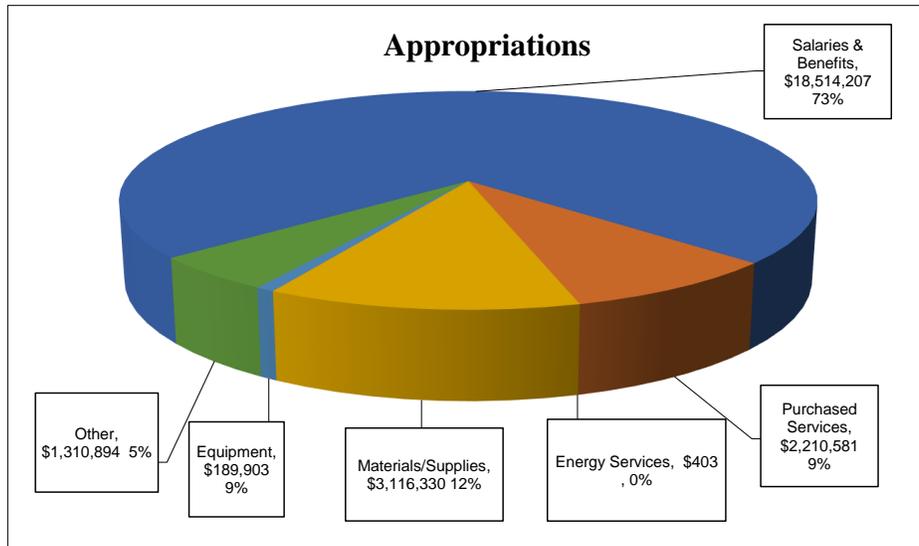
- The Federal Special Revenue Fund Budget represents the balance in those projects to be carried forward in addition to new grants that have been awarded. The budget will be amended as new projects are approved this fiscal year.
- These projects must be carefully monitored to make certain all expenditures made are itemized in the approved project budget and occur within the stipulated period. The components of the Federal Special Revenue consist of approximately \$18.6M or 73% for salaries and benefits and approximately \$6.8M or 27% for all non-salary items.

An approved Indirect Cost Rate is established each year based on the percentage of district indirect expenditures in the General Operating Fund for the preceding year. This percentage is applied to all expenditures (except capital outlay and direct classroom expenditures for professional services) in most projects and paid to the General Operating Fund monthly to offset overhead. The approved restricted indirect cost rate for FY2023-24 is set at 4.47% for Federal Programs.

**FEDERAL PROGRAMS BUDGET
FUND 42X/44X**



Revenue	Amount	%
IDEA Part B	\$ 5,737,217	23%
Title I	\$ 5,152,262	20%
Title II	\$ 1,528,944	5%
Literacy Grant	\$ 1,500,000	6%
CARES / ESSER	\$ 10,904,930	43%
Other	\$ 518,966	2%
Total	\$ 25,342,319	100%



Appropriations	Amount	%
Salaries & Benefits	\$ 18,514,207	73%
Purchased Services	\$ 2,210,581	9%
Energy Services	\$ 403	0%
Materials/Supplies	\$ 3,116,330	12%
Equipment	\$ 189,903	1%
Other	\$ 1,310,894	5%
Total	\$ 25,342,319	100%

School Board of Indian River County, Florida
Federal Special Revenue Funds
Fiscal Year 2023-2024
Final

Revenue Sources	Revenue Code	Actual 2021-22	Actual 2022-23	Final Budget 2022-23	Final Budget 2023-24	Increase / (Decrease)	% Change
FEDERAL MONEY RECEIVED THROUGH STATE:							
Workforce Innovation & Opportunity Act	3201	\$ 238,553	\$ 447,386	\$ 227,209	\$ 255,204	\$ 27,995	12%
Vocational Education Acts	3221	137,625	244,714	249,927	231,180	(18,747)	-8%
Title II, Part A	3225	510,430	624,652	626,683	735,765	109,082	17%
Individuals with Disabilities Education Act	3230	3,617,048	5,171,930	6,329,265	5,737,217	(592,048)	-9%
ESEA Title I Grants (Elementary and Secondary Education Act)	3240	4,210,757	5,045,362	5,367,695	5,569,370	201,675	4%
Title III Language Instruction Opportunities	3241		37,770	37,770	21,387	(16,383)	-43%
21st. Century Schools	3242	132,122	10,815	83,991	-	(83,991)	-100%
CARES/ESSER	3271	14,106,120	16,646,617	24,028,891	10,711,475	(13,317,416)	-55%
Education Stabilization Funds - Workforce (Cares)	3272	252,936	136,808	281,510	144,702	(136,808)	-49%
Federal Through Local	3280	235,898	35,059	38,392	80,287	41,895	109%
Title III, Part A, English Language Acquisition	3293	160,489	195,743	289,101	173,750	(115,351)	-40%
Title IX Part A Education of Homeless Children Reading Program	3299	61,048	94,773	123,752	180,934	57,182	46%
Florida Diagnostic & Learning Resources System	3373				1,500,000		
Adult General Education Fees (Block tuition)	3440		800				
Fund Balance/Pending Draw for June Revenue	3461	-	-	-	1,047	-	
		-	54,264	168,409	8,361		
TOTAL ESTIMATED REVENUE:		\$ 23,663,024	\$ 28,746,693	\$ 37,852,595	\$ 25,342,318	\$ (12,510,277)	-33%
ESTIMATED APPROPRIATIONS:							
Salaries		\$ 11,992,214	\$ 15,416,801	\$ 16,636,421	13,276,312	\$ (3,360,109)	-20%
Employee Benefits		3,394,733	4,913,294	5,865,298	5,237,895	(627,403)	-11%
Purchased Services		3,244,990	3,588,041	5,185,664	2,210,581	(2,975,083)	-57%
Energy Services				3,000	403	(2,597)	-87%
Materials and Supplies		3,271,461	2,594,049	4,935,364	3,116,331	(1,819,033)	-37%
Capital Outlay		326,620	667,522	3,467,397	189,903	(3,277,494)	-95%
Other Expenses		1,264,596	1,626,868	1,759,450	1,310,894	(448,556)	-25%
TOTAL EXPENDITURES		\$ 23,494,614	\$ 28,806,575	\$ 37,852,593	\$ 25,342,319	\$ (12,510,274)	-33%
TOTAL ENDING FUND BALANCE - June 30, 2023		\$ 168,410	\$ (59,882)	\$ 2	\$ (0)	\$ (2)	0%
TOTAL APPROPRIATION AND EXPENDITURES (1)		\$ 23,663,024	\$ 28,746,693	\$ 37,852,595	\$ 25,342,318	\$ (12,510,277)	-33%

(1) Final budget includes forward roll for all Federal Funds

**Federal Special Revenue Funds
Revenue Detail
Fiscal Year 2023-2024
Final**

Detail of Federal Revenues:	Amount
1 3201, Carl Perkins, Secondary	
Roll of 22/23 Carl Perkins, Secondary	\$ 5,467
Roll of 22/23 Rural Innovation	18,420
Carl Perkins, Secondary 23/24	201,951
Rural Innovation	11,205
Carl Perkins Equipment Upgrade	18,161
Total Carl Perkins, Secondary	\$ 255,204
2 3221, Adult Education	
Estimated Roll of 22/23 Adult Ed & Family Literacy	\$ 51,757
Adult Education & Family Literacy 23/24	144,035
Integrated English Literacy & Civics Education	35,388
Total Adult Education	\$ 231,180
3 3225 Title II, Part A	
Estimated Roll of 22/23 Title II	
Title II 23/24	735,765
Total Title II	\$ 735,765
4 3230, Individuals with Disabilities Act:	
Estimated Roll of 22/23 IDEA Part B, Entitlement	\$ 1,310,191.69
Estimated Roll of 22/23 IDEA Part B, Preschool	54,753
IDEA Part B, Entitlement 23/24	4,105,525
IDEA Part B, Preschool 23/24	92,156
IDEA Part B, Entitlement ARP 23/24	155,577
IDEA Part B, Preschool ARP 23/24	19,014
Total Individuals with Disabilities Act	\$ 5,737,217
5 3240, Title I and IV	
Estimated Roll of 22/23 Title I Basic	\$ 1,203,796
Estimated Roll of 22/23 Title IV Student Support	82,794
Title I Part A, Basic 23/24	3,948,466
Title IV Student Support/Academic Achievement 23/24	334,315
Total Title I and IV	\$ 5,569,370
6 3241, Title III, Language Instruction Arrived Immigrant Children and Youth	\$ 21,387
7 3271, CARES, Elementary/Secondary Emergency Relief Fund	
ESSER II	\$ 95,211
ESSER III ARP	10,616,264
Total CARES/ESSER	\$ 10,711,475
8 3272, Education Stabilization Funds - Workforce (Cares)	\$ 144,702
9 3280, Federal Through Local	
Carl Perkins Post Secondary 23/24	\$ 31,535.00
Cares -Prek Extended Day	48,752.26
Total Federal Through Local	\$ 80,287
10 3293, Title III, Part A, English Language Enhancement and Acquisition (ELL)	
Estimated Roll of 22/23 Language Instruction for English Language Learners	\$ 32,457
Title III-Language Instruction for ELL 23/24	141,292
Total Title III	\$ 173,750
11 3299, Title IX Part A Education of Homeless Children	
Estimated Roll of 22/23 Education on Homeless Children	\$ 7,941
Title IX Education of Homeless Children 23/24	172,993
Total Title IX	\$ 180,934
12 3373, Reading Program	
Florida Comprehensive Literacy State Development (CLSD) Program	\$ 1,500,000
13 3461, Adult Education Course Fee	\$ 1,047
14 Fund Balance	
Grand Total	\$ 25,342,318

School Board of Indian River County, Florida
Special Revenue - All Funds
District Summary Budget
Fiscal Year 2023-2024

SECTION II, FUND 410, 44x and 42x Fiscal Year 2023-2024					District Name: Indian River District Number: 31			
PART II, APPROPRIATIONS								
Final Account Title	Total	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials & Supplies 500	Capital 600	Other Expenses 700
INSTRUCTION SERVICE	\$ 15,255,601	\$ 6,967,598	\$ 3,011,578	\$ 1,915,719	\$ -	\$ 2,952,696	\$ 139,362	\$ 268,648
SUPPORT SERVICES:	\$ -	-	-	-	-	-	-	-
Pupil Personnel Services	\$ 4,930,319	3,499,589	1,274,374	88,348	-	67,008	1,000	-
Instructional Media Services	\$ -	-	-	-	-	-	-	-
Instruction & Curriculum Development	\$ 2,437,712	1,785,888	624,254	19,580	-	-	5,000	2,989
Instructional Staff Training	\$ 1,580,828	1,014,349	325,214	185,858	-	28,533	-	26,874
Instructional Related Technology	\$ -	-	-	-	-	-	-	-
Board of Education	\$ -	-	-	-	-	-	-	-
General Administration	\$ 682,166	-	-	-	-	-	-	682,166
School Administration	\$ 56,307	8,888	2,475	-	403	-	44,541	-
Facilities Acquisition & Construction	\$ -	-	-	-	-	-	-	-
Fiscal Services	\$ -	-	-	-	-	-	-	-
Food Services	\$ 10,931,673	3,490,383	1,640,381	184,788	323,200	4,614,246	400,425	278,250
Central Services	\$ -	-	-	-	-	-	-	-
Transportation Services	\$ 331,292	-	-	1,077	-	-	-	330,215
Operation of Plant	\$ -	-	-	-	-	-	-	-
Maintenance of Plant	\$ -	-	-	-	-	-	-	-
Administrative Technology Services	\$ -	-	-	-	-	-	-	-
Community Services	\$ 28,873	-	-	-	-	28,873	-	-
Debt Service	\$ -	-	-	-	-	-	-	-
TOTAL INSTRUCTION AND SUPPORT SERVICES	\$ 36,234,770	\$ 16,766,695	\$ 6,878,276	\$ 2,395,369	\$ 323,603	\$ 7,691,355	\$ 590,328	\$ 1,589,144

Detail of Special Revenue for 2023/2024								
Account Title	CARES/ ESSER	Title I	Title Other	IDEA	Misc. Small Grants	Food Service	Total	Percentages
Salaries/Benefits	\$ 6,196,251	\$ 4,256,279	\$ 1,271,828	\$ 4,983,345	\$ 1,806,504	\$ 5,130,764	\$ 23,644,971	65%
Purchased Services	1,281,447	299,369	117,072	458,455	54,238	184,788	2,395,369	7%
Energy Services	403	-	-	-	-	323,200	323,603	1%
Materials/Supplies	2,804,759	159,158	69,620	47,409	35,385	4,575,024	7,691,355	21%
Capital Outlay	48,824	68,011	1,067	51,500	20,501	400,425	590,329	2%
Other	573,246	369,445	69,356	196,508	102,338	278,250	1,589,144	4%
Total	\$ 10,904,930	\$ 5,152,262	\$ 1,528,944	\$ 5,737,217	\$ 2,018,966	\$ 10,892,451	\$ 36,234,770	100%
Pct	30%	14%	4%	16%	6%	30%	100%	

Less Food Service (10,892,451)
Total Federal Special \$ 25,342,319



School District of Indian River County

6500 57th Street • Vero Beach, Florida, 32967 • Telephone: 772-564-3000 • Fax: 772-564-3054

David K. Moore, Ed.D. - Superintendent

ESSER Grants

Breakdown of Expenditures

for

ESSER I

ESSER II

ESSER III

Gene A. Posca, M.D.
District 1

Jacqueline Rosario
District 2

Dr. Peggy Jones
District 3

Teri L. Barenborg
District 4

Brian M. Barefoot
District 5

Transforming education to inspire & empower ALL students to maximize their full potential.
Equal Opportunity Educator and Employer

**ESSER Federal Funding
2023-2024
8-22-23**

ESSER I

- \$3.4M allocation.
- Expended \$3.4M or 100%
 - \$476K Charter Schools
 - \$2.9M SDIRC
 - \$1.6M School Counselors & Success Coaches
 - \$1.1M Technology Educational Applications
 - \$134K Indirect Costs
 - \$83K Custodial Supplies and PPE
- *June 2020 to September 2022 – Expended by 2020-21*

ESSER II

- \$13.3M Allocation
- Expended \$13.3M or 100%
 - \$1.7M Charter Schools
 - \$11.6M SDIRC
 - \$440K to Locate Unaccounted Students
 - \$2.3M to Remediate Learning Loss
 - \$580K Technology Assistance
 - \$8.3M Lump Sum/Advanced
 - Instructional Material Adoption, Student and Teacher Technology Laptop Refresh
- *March 2021 to September 2023 – Expended by 2021-22*

ESSER III

- \$30M Allocation
- Expended \$21M or 70%
 - \$2.6M Charters - 68% paid.
 - *\$1.2M Charters Remaining*
 - \$26M SDIRC
 - \$7.9M Remaining for
 - \$4.8M for Academic Support & Summer Learning
 - \$2.5M Textbooks
 - \$100K for Indirect Costs
- *March 2020 to September 2024 – Expend by 2023-24*

ESSER I and II Expenditure Detail

Row Labels	Sum of Budget	Actual Expenditures	Year
ESSER I			
Charter and Private Schools Allocation	\$ 476,436	\$ 476,436	
COVID Personal Protective Equipment (PPE)	83,343	83,343	
Indirect Cost	133,950	133,950	
School Counselors and Success Coaches	1,635,854	1,635,854	
Technology Implementation for Students and Staff - Rentals	1,065,003	1,065,003	Expended by
ESSER I Total	\$ 3,394,586	\$ 3,394,586	2020-21
ESSER II			
2A. Advanced Funding			
Charter Schools Allocation	786,480	786,480	
Indirect Cost	266,153	266,153	
Transitional Teacher Salary & Benefits	5,102,353	5,102,353	Expended by
2A. Advanced Funding Total	\$ 6,154,985	\$ 6,154,985	2021-22
2B. Academic Acceleration			
Charter Schools Allocation	339,375	339,375	
Indirect Cost	127,018	127,018	
Textbook Adoption for English Language Arts	2,200,988	2,200,988	Expended by
2B. Academic Acceleration Total	\$ 2,667,382	\$ 2,667,382	2021-22
2C. Lump Sum			
Charter Schools Allocation	421,674	421,674	
Indirect Cost	155,922	155,922	
Textbook Adoption for English Language Arts	385,237	385,237	
Technology Implementation for Students and Staff - Rentals	1,012,286	1,012,286	
School Councilors	1,339,104	1,339,104	Expended by
2C. Lump Sum Total	\$ 3,314,223	\$ 3,314,223	2021-22
2D. Technology Assistance			
Charter Schools Allocation	84,844	84,844	
Indirect Cost	31,755	31,755	
Technology Implementation for Students and Staff - Rentals	550,248	550,248	Expended by
2D. Technology Assistance Total	\$ 666,846	\$ 666,846	2021-22
2E. Non Enrollment Assistance			
Charter Schools Allocation	67,875	67,875	
Indirect Cost	25,280	25,280	
Social Worker for Unaccounted Students	89,152	89,152	
Textbook Adoption for English Language Arts	351,168	351,168	Expended by
2E. Non Enrollment Assistance Total	\$ 533,476	\$ 533,476	2021-22
ESSER II Total	\$ 13,336,912	\$ 13,336,912	
Grand Total - ESSER I and II	\$ 16,731,498	\$ 16,731,498	

8/22/2023

ESSER III Expenditure Detail

Description	Actual 2021-22	Actual 2022-23	Budget 2023-24	Total All Years
Positions funded: School Counselors, Reading, Math, Social Studies, and Graduation Coaches, Additional Staff for 8-Period Day Scheduling, Drop Out Prevention Teachers and Core Content Teachers	\$ 6,261,499	\$ 9,142,931	\$ 3,818,296	\$ 19,222,727
Charter Schools	-	2,616,146	1,241,407	3,857,553
Textbook Adoption for Math and Social Studies	-	1,700,880	2,572,250	4,273,130
Supplies, Transportation, and Staff for Summer School	-	12,028	1,504,438	1,516,466
Indirect Cost to the District	313,075	735,669	65,064	1,113,808
ESSER III Total	\$ 6,574,574	\$ 14,207,655	\$ 9,201,456	\$ 29,983,684

Grants
Other Federal ESSER/ARP Grants
FY2022/2023 Actuals and Planned for 2023-24
8/22/2023

	Grant Name	Scope of Services	2022.2023 Budget	2022.23 Actuals	2023.24 Budget
1	4150: Florida Comprehensive Literacy State Development Program	Instructional Coordinator, Instructional Coaches, Supplies, Indirect Costs			\$ 1,500,000.00
2	4204 : IDEA ARP K-12 PART B	Behavior Techs, Psychological Services, Instructional Training, Charters Allocation, Indirect Costs	894,461.00	738,884.04	155,576.96
3	4208 : IDEA ARP PRE-K PART B	Summer School ESE Pre-K Instructional Support, Supplies, Indirect Costs	58,566.00	39,551.88	19,014.12
4	4373 : ESSER III ARP - HCY	Attendance Social Workers, supplies, transportation, indirect costs	235,215.64	212,628.98	22,586.66
5	4377 : HIGH IMPACT READING INTERVENTIONS AND TARGETED SUPPORTS ARP	Interventionists for additional Instructional support	425,866.00	409,332.43	16,533.57
6	4378 : SUMMER LEARNING CAMP ARP	Summer School Learning Camps for third grade reading and secondary school coarse recovery, supplies and transportation	516,850.00	301,439.40	215,410.60
7	4379 : TARGETED MATHEMATICS AND STEM	During school pull out instructional support services for Math and STEM	364,657.04	69,000.15	295,656.89
8	4380 : INTENSIVE AFTERSCHOOL AND WEEKEND ARP	Afterschool and weekend instructional support	615,354.00	242,209.40	373,144.60
9	4381 : INSTRUCTIONAL MATERIALS ARP	Instructional Materials ELA -Savvas, Amplify, Math, Geometry, Algebra	397,800.00	386,820.54	10,979.46
10	4382 : SUPPLEMENTAL PROGRAMMING ARP	Summer School Learning and extended school year for exceptional student education, supplies, transportation	1,004,352.00	520,043.33	484,308.67
11	4917: Cares V PREK/EXTENDED DAY	PreK Instructional support supplies	18,688.27	4,575.02	14,113.25
12	4918: Cares VI PREK/EXTENDED DAY	Summer School Learning extended school year instructional support	140,858.00	106,218.99	34,639.01
13	4969: FOOD SERVICE SUPPLY CHAIN ASSISTANCE	Food and Food Related Supplies	811,086.00	514,499.80	296,586.20
Totals			\$ 5,483,753.95	\$ 3,545,203.96	\$ 3,438,549.99

School Food Nutrition Program

The budgeted revenue for the School Food Nutrition Program for 2023-24 is approximately \$10.6M. These funds are used to provide full-service breakfast and lunch meals to the students of the School District of Indian River County. Below is the revenue breakdown for this program.

<u>Title</u>	<u>Amount</u>	<u>%</u>
Federal	\$ 7,963,280	75%
State	80,000	1%
Local	2,557,508	24%
Total	<u>\$ 10,600,788</u>	

During 2019-2020 with the impact of COVID-19, the district received waivers from the Federal Government allowing meals to be offered free of charge to all students. The waivers allowed the district to operate under the Summer Food Service Program (SFSP), which provided a higher reimbursement rate than the traditional National School Lunch Program (NSLP). However, as of June 30, 2022, the Federal Government suspended all COVID-19-related waivers.

Due to the elimination of all waivers, students reverted to pre-COVID-19 meal prices in 2022-2023. However, students who completed a meal application or who are directly certified through the State received meals at no cost. Students who submitted a meal application and qualified for reduced-priced meals were charged a reduced price for their meals.

Based on the above changes, total revenue is projected to increase by \$1M or 11%.

- Federal through State Revenue is expected to increase by \$1.1M or 16% compared to the prior year because of a higher federal reimbursement rate and the expected increase in program participation.
- Local revenues are projected to decrease by (\$74K) or 3% compared to the prior year because of a decrease in participation and the volume of ala carte sales.

Total budgeted expenditures are expected to increase by \$1.3M or 13% to align with increased costs and meal participation.

- Increase of \$251K or 14%, for salaries and benefits.
- Increase of \$47K or 34% for additional purchase services.
- Increase of \$672K or 17% for additional food purchases and supplies.
- Increase of \$267K or 201% for the purchase of new equipment.
- Increase of \$66K or 31% for additional substitutes.

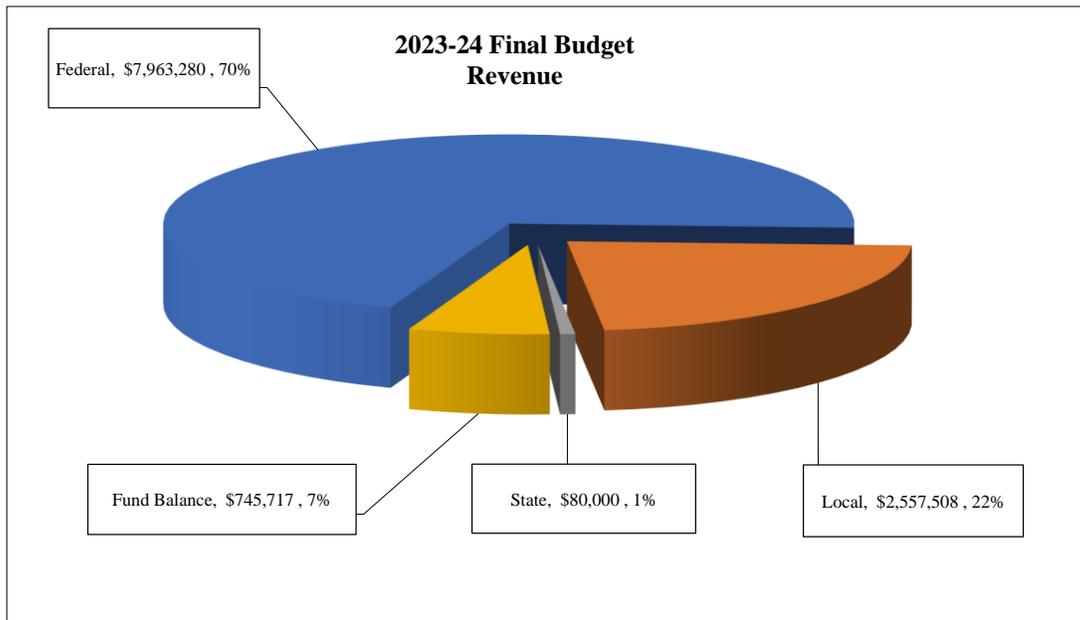
The State of Florida also provides a supplement to the federal fund for meals served to free and reduced-price meal recipients. Student lunch sales, a la carte food sales, beverage sales, and adult meals also provide revenue to the program.

In 2022-23 school meal prices increase by \$0.25 for all grade levels and adults. For 2023-2024, there will be no change to the cost of fully paid student meals. Students who qualify for the reduced rate will remain unchanged at \$0.30 for breakfast and \$0.40 for lunch. The costs vary for a la carte food and beverages served to students and for banquets and special events.

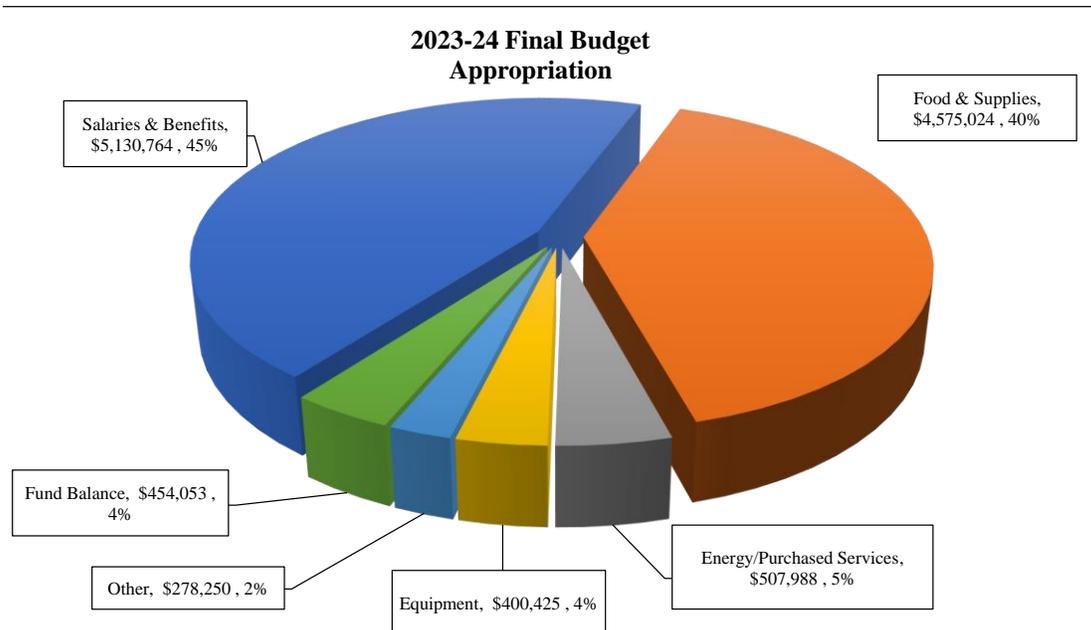
Grade	Meals Served	Breakfast	Lunch	Reduced Breakfast	Reduced Lunch
Elementary	589,177	\$ 1.50	\$ 2.50	\$ 0.30	\$ 0.40
Secondary	1,464,812	\$ 1.50	\$ 2.75	\$ 0.30	\$ 0.40
Adult	767	\$ 2.25	\$ 3.75		

SCHOOL NUTRITION PROGRAM

FUND 410



Revenue Source	Amount	%
Federal	\$ 7,963,280	70%
Local	\$ 2,557,508	23%
State	\$ 80,000	1%
Fund Balance	\$ 745,717	7%
Total	\$ 11,346,505	100%



Appropriations	Amount	%
Salaries & Benefits	\$ 5,130,764	45%
Food & Supplies	\$ 4,575,024	40%
Energy/Purchased Services	\$ 507,988	4%
Equipment	\$ 400,425	4%
Other	\$ 278,250	2%
Fund Balance	\$ 454,053	4%
Total	\$ 11,346,505	100%

School Board of Indian River County, Florida
School Nutrition Program
Fiscal Years 2023-2024

	Actual 2021-22	Actual 2022-23	Final Budget 2022-23	Final Budget 2023-24	Increase / (Decrease)	% Change
REVENUE						
1 Federal Sources:						
2 National School Lunch Act	\$ 8,519,121	\$ 6,369,413	\$ 5,634,942	\$ 6,718,280	\$ 1,083,338	19%
3 USDA Donated Commodities	746,119	323,858	700,000	780,000	80,000	11%
4 Fresh Fruit and Vegetables Program	-	-	59,800	-	(59,800)	-100%
5 Miscellaneous Federal -Summer Feeding Program	-	188,491	457,000	465,000	8,000	2%
6 Supply Chain Assistance	-	811,086	-	-	-	0
7 Total Federal Through State	\$ 9,265,241	\$ 7,692,848	\$ 6,851,742	\$ 7,963,280	\$ 1,111,538	16.22%
8 State Sources:						
9 Food Service Supplement	79,511	79,558	98,306	80,000	(18,306)	-19%
10 Total State Sources	\$ 79,511	\$ 79,558	\$ 98,306	\$ 80,000	\$ (18,306)	-19%
11 Local Sources:						
12 Food Service Sales	\$ 358,558	\$ 1,243,300	\$ 2,611,265	\$ 2,557,503	\$ (53,762)	-2%
13 Miscellaneous Local Revenue	11,003	18,710	-	-	-	0%
14 Other Financing Sources	1	-	20,000	5	(19,995)	-100%
15 Total Local Sources	\$ 369,562	\$ 1,262,011	\$ 2,631,265	\$ 2,557,508	\$ (73,757)	-3%
16 TOTAL REVENUES SOURCES	\$ 9,714,314	\$ 9,034,417	\$ 9,581,312	\$ 10,600,788	\$ 1,019,476	11%
17 FUND BALANCE - BEGINNING OF YEAR						
18 Reserve for Inventory	\$ 108,003	\$ 101,288	\$ 101,288	\$ 132,269	\$ 30,982	31%
19 Fund Balance	49,812	681,601	681,601	613,447	(68,153.65)	-10%
20 FUND BALANCE BEGINNING - July 1, 2022	\$ 157,815	\$ 782,889	\$ 782,889	\$ 745,717	\$ (37,172)	-5%
21 TOTAL REVENUE & FUND BALANCE:	\$ 9,872,129	\$ 9,817,305	\$ 10,364,201	\$ 11,346,505	\$ 982,304	9%
EXPENDITURES:						
22 Salaries	\$ 2,991,082	\$ 3,135,004	\$ 3,417,954	\$ 3,490,383	\$ 72,429	2%
23 Employee Benefits	1,139,795	1,214,752	1,461,585	1,640,381	178,796	12%
24 Purchased Services	116,093	121,895	137,813	184,788	46,975	34%
25 Energy Services	352,037	315,725	335,650	323,200	(12,450)	-4%
26 Materials and Supplies	4,171,831	3,859,858	3,902,991	4,575,024	672,033	17%
27 Capital Outlay	14,470	147,935	132,838	400,425	267,587	201%
28 Other Expenses	303,932	276,419	212,731	278,250	65,519	31%
29 TOTAL EXPENDITURES	\$ 9,089,240	\$ 9,071,589	\$ 9,601,562	\$ 10,892,451	\$ 1,290,889	13%
30 FUND BALANCES - END OF YEAR:						
31 Reserve for Inventory	\$ 101,288	\$ 132,269	\$ 101,288	\$ 132,269	\$ 30,981.55	31%
32 Fund Balance	681,601	613,447	661,353	630,381	(30,972)	-5%
33 TOTAL ENDING FUND BALANCE - June 30, 2023	\$ 782,889	\$ 745,717	\$ 762,639	\$ 454,053	\$ (308,585)	-40%
34 TOTAL APPROPRIATION AND EXPENDITURES	\$ 9,872,129	\$ 9,817,306	\$ 10,364,201	\$ 11,346,505	\$ 982,304	9%

LUNCH & BREAKFAST PRICES:		
	LUNCH	BREAKFAST
K-5	\$ 2.50	\$ 1.50
6-8	\$ 2.75	\$ 1.50
9-12	\$ 2.75	\$ 1.50
Reduced	\$ 0.40	\$ 0.30
Adult	\$ 3.75	\$ 2.25

Health Benefits Insurance Fund



Health Benefits Insurance Fund Fund 710

This section of the budget includes the Internal Service Fund for Employee Benefits. The District offers all eligible full-time employees the option of electing health, dental, vision, additional life insurance and other ancillary products. Premium payments are a combination of Board contributions and employee deduction depending upon the benefit elected.

Retirees of the District are also offered the option of electing health, dental and vision coverage. The premiums for these benefits are paid in full by the retiree with no Board contribution.

Premium contributions were up approximately 5.2% due to a premium increase of 7.8% but offset by a slight decrease in participation. Medical claims increased by \$625K or 4.7% compared to the prior year. This was due to the continuation of the Covid pandemic and an increase in utilization. It is anticipated that both participation and utilization of medical services will remain the same throughout the coming year.

Rx rebates are up \$380K or 18.8% compared to the prior year due to discount programs negotiated with Express Scripts. Interest income is also up \$74K or 28.3% compared to the prior year due to favorable interest rates in the market.

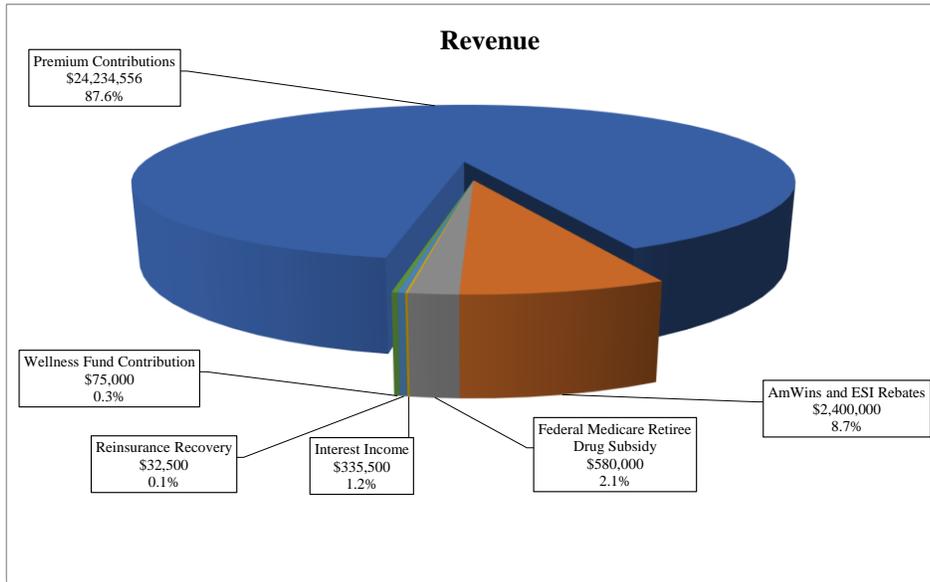
Premise Health Care Clinic costs increased \$195K or 11.2% over the prior year with the largest portion coming from an increase in Health and Rx claims of \$185K. The remaining increase of \$10K was mainly from Facility/Supply expense which will be managed better in 2023/2024 with inventory controls being set up.

Stop loss premiums are projected to decrease 12.7% or approximately \$120K compared to the 2022-23 Plan Year. This was accomplished by increasing both deductibles, the Individual and Aggregate of \$225K to \$250K.

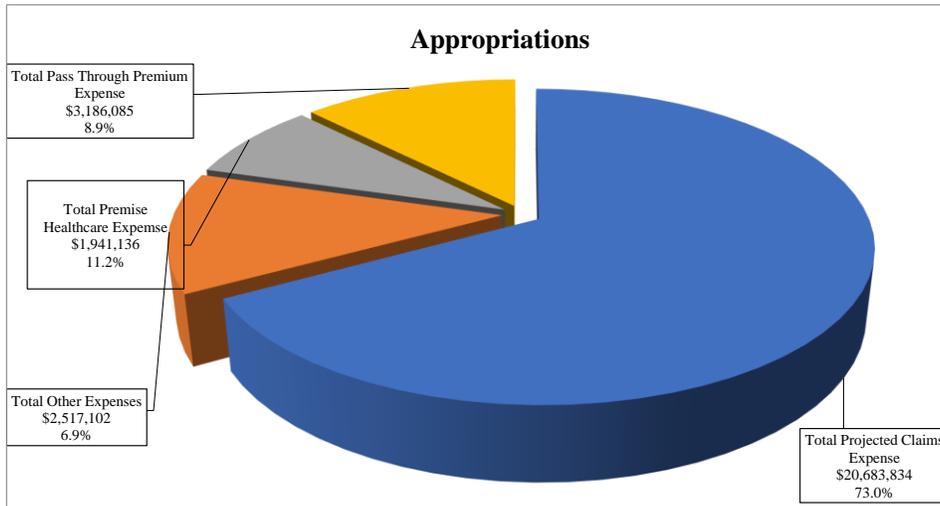
The Health Insurance Fund FY23-24 budget includes salaries for 2.5 positions. These include Employee Benefits Specialist, Administrative Assistant, and .5 Senior Accountant.

The projected ending fund balance on June 30, 2024 is approximately \$7M.

**Health Benefits Insurance Fund
FUND 710**



Source	Amount	Pct
Premium Contributions	\$ 24,234,556	87.6%
AmWins and ESI Rebates	2,400,000	8.7%
Federal Medicare Retiree Drug Subsidy	580,000	2.1%
Interest Income	335,500	1.2%
Reinsurance Recovery	32,500	0.1%
Wellness Fund Contribution	75,000	0.3%
Totals	\$ 27,657,556	100%
Beginning Fund Balance	\$ 7,644,032	
Grand Total	\$ 35,301,588	



Source	Amount	Pct
Total Projected Claims Expense	\$ 20,683,834	73.0%
Total Other Expenses	2,517,102	6.9%
Total Premise Healthcare Clinic Expenses	1,941,136	11.2%
Total Pass Through Premium expense	3,186,085	8.9%
Totals	\$ 28,328,157	100%
Beginning Total minus Appropriations	\$ 6,973,431	
Projected Ending Fund Balance	\$ 35,301,588	

**2023-2024 Budget
Health Benefits Insurance Fund
Internal Service Fund**

	Actual 2021-22	Actual 2022-23	Final Budget 2022-23	Final Budget 2023-24	Increase / (Decrease)	Pct. Change
ESTIMATED REVENUES						
1 Premium Contributions - Health, Life, Dental,Flex,Disability,Vision,EAP	\$ 22,170,930	\$ 22,699,081	\$ 23,043,723	\$ 24,234,556	\$ 1,190,833	5.2%
2 AmWins and ESI Rebates	2,134,752	2,607,059	2,020,000	2,400,000	380,000	18.8%
3 Federal Medicare Retiree Drug Subsidy	578,185	577,459	580,000	580,000	-	0.0%
4 Misc. Income - Reinsurance Recovery	46,419	32,469	65,750	32,500	(33,250)	-50.6%
5 Misc. Income - Wellness Audit Contribution	100,000	75,000	75,000	75,000	-	0.0%
6 Interest Income	10,170	369,570	261,503	335,500	73,997	28.3%
7 TOTAL REVENUES	\$ 25,040,456	\$ 26,360,638	\$ 26,045,976	\$ 27,657,556	\$ 1,611,580	6.2%
8 Unrestricted Fund Balance	8,572,638	7,480,026	7,480,026	7,644,032	164,006	2.2%
9 Total Net Position (July1)	8,572,638	7,480,026	7,480,026	7,644,032	164,006	2.2%
10 TOTAL ESTIMATED REVENUES AND RETAINED EARNINGS	\$ 33,613,094	\$ 33,840,664	\$ 33,526,002	\$ 35,301,588	\$ 1,775,586	5.3%
ESTIMATED EXPENDITURES						
<u>Claims Expense:</u>						
11 Medical Claims Expense - Florida Blue	12,538,449	12,426,552	13,170,313	13,795,435	625,122	4.7%
12 Prescription Claims Expense - ESI & AmWINS Rx Part D	5,849,853	7,088,781	5,970,000	6,888,399	918,399	15.4%
13 Total Projected Claims Expense	18,388,302	19,515,333	19,140,313	20,683,834	1,543,521	8.1%
14 Premise HealthCare - Prescriptions & Professional Fees	1,640,434	1,460,004	1,709,037	1,894,360	185,323	10.8%
15 Premise HealthCare Expenses	37,076	47,823	36,605	46,776	10,171	27.8%
16 Premise HealthCare Total	1,677,510	1,507,827	1,745,642	1,941,136	195,494	11.2%
17 Total Claims, Florida Blue, AmWINS Rx & CareHere Expense	\$ 20,065,811	\$ 21,023,160	\$ 20,885,955	\$ 22,624,970	\$ 1,739,015	8.3%
<u>Pass through Premium Expenses</u>						
18 Vision Insurance	153,121	157,338	153,300	156,975	3,675	2.4%
19 Dental Insurance	1,306,834	1,302,320	1,308,500	1,306,330	(2,170)	-0.2%
20 Group Life	581,724	581,481	583,000	583,500	500	0.1%
21 Disability Insurance	682,487	657,920	684,100	661,330	(22,770)	-3.3%
22 Flexible Spending Accounts	279,536	295,137	375,800	386,700	10,900	2.9%
23 Retiree Fully Insured Healthcare (Supplements)	66,616	84,834	65,997	91,250	25,253	38.3%
24 Total Pass Through Premium Expenses	\$ 3,070,319	\$ 3,079,030	\$ 3,170,697	\$ 3,186,085	\$ 15,388	0.5%
<u>Other Expenses</u>						
25 Salaries and Benefits (2 positions plus 1/2 accountant)	178,860	177,528	185,198	172,642	(12,556)	-6.8%
26 Purchased Services	0	1,427	4,625	2,314	(2,311)	-50.0%
27 Supplies	686	643	2,840	1,239	(1,602)	-56.4%
29 Reinsurance - Specific Stop Loss	840,420	752,804	946,830	826,920	(119,910)	-12.7%
30 Patient Center Outcome Research Center Institute Fee (PCORI) - Reinsurance Fee	7,018	7,282	10,000	7,100	(2,900)	-29.0%
31 Administrative Service Fees (FL Blue, EAP, EMB, ESI & AmWINS Rx)	1,518,462	1,384,615	1,559,408	1,431,888	(127,520)	-8.2%
32 Legal Fees	0	-	25,000	0	(25,000)	-100.0%
33 Wellness - Professional Fees	16,493	4,142	82,931	75,000	(7,932)	-9.6%
34 IBNR Adjustment	435,000	(234,000)				
35 TOTAL EXPENDITURES	\$ 2,996,938	\$ 2,094,442	\$ 2,816,832	\$ 2,517,102	\$ (299,730)	-10.6%
36 TOTAL EXPENDITURES	\$ 26,133,068	\$ 26,196,632	\$ 26,873,484	\$ 28,328,157	\$ 1,454,673	5.4%
37 Est. Ending Balances (June 30):						
38 Unrestricted Fund Balance	7,480,026	7,644,032	6,652,518	6,973,431	320,913	4.8%
39 Est. Total Net Position (June 30)	7,480,026	7,644,032	6,652,518	6,973,431	320,913	4.8%
40 TOTAL ESTIMATED EXPENDITURES AND RETAINED EARNINGS	\$ 33,613,094	\$ 33,840,664	\$ 33,526,002	\$ 35,301,588	\$ 1,775,586	5.3%
Notes:						
1) Wellness contribution at \$75K in FY23-24 based on contract. Ending Wellness Fund balance for FY22-23 is \$379,185.						
2) Patient Center Outcome Research Center Institute Fee (PCORI) is an annual tax associated with the Affordable Care Act						
3) Premium Contributions for FY23-24 includes a blended 7.84% increase in health premiums.						
4) An increase in utilization over 2022-2023 claims experience is expected due to current trends.						

Extended Day Program Enterprise Fund



Enterprise Fund

Extended Day Program

Fund 900

To comply with generally accepted accounting principles, the operation of the District's before and after-school childcare program, also known as the Extended Day Program, is accounted for as an Enterprise Fund.

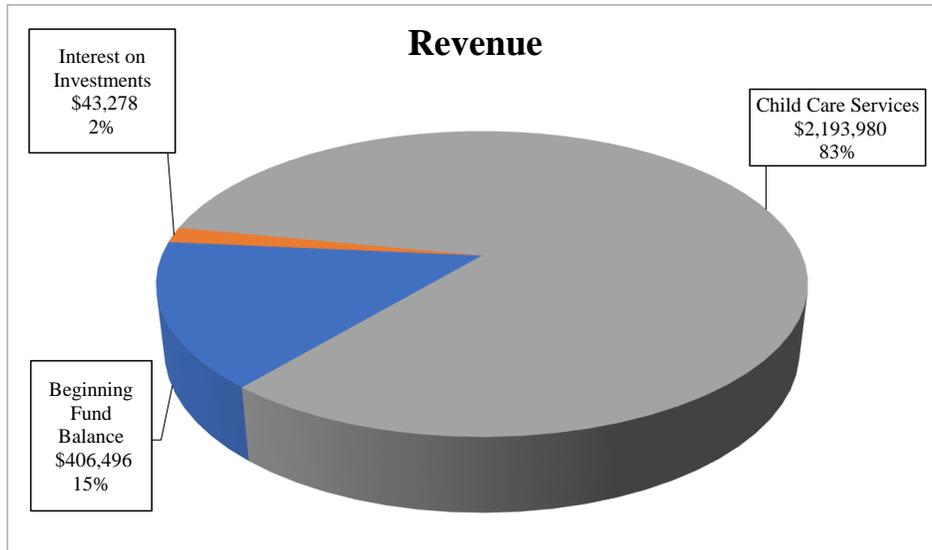
An Enterprise Fund is defined as “a proprietary fund type used to report an activity for which a fee is charged to external users for goods and services.” The Extended Day Program charges fees for childcare to fund its operations. There are no local school property tax or Florida Education Finance Program (FEFP) revenues received into this fund.

The Extended Day Program operates a before and after daycare program, which includes extended learning opportunities, during the regular school year at all elementary school sites. During the summer break, the program operates for a full day at limited sites.

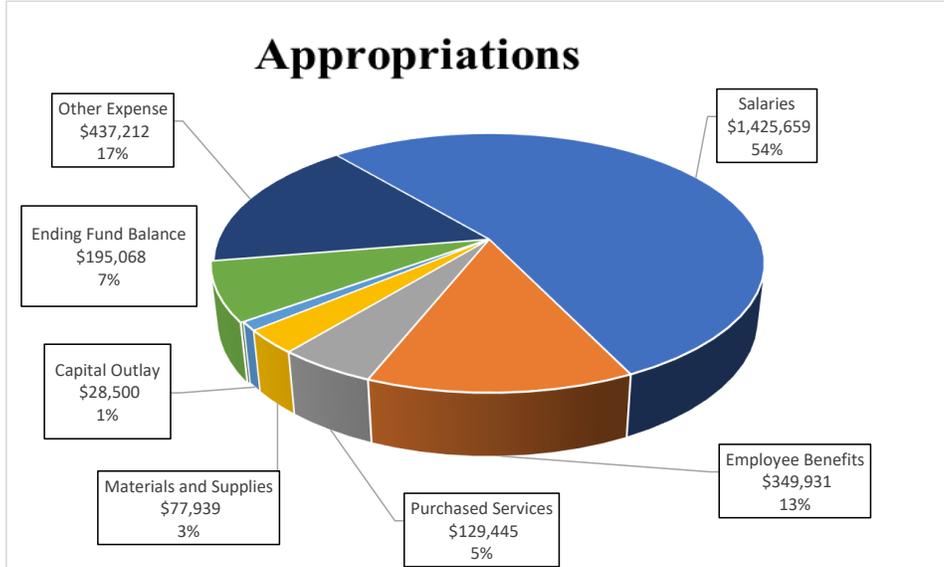
Total revenues are projected to increase by \$672K or 43% because of increased fees and accounting changes.

- There was an increase in the fee schedule ranging between \$5 to \$10 or approximately 20% and anticipated growth in the program.
- Additionally, there was an accounting change in the way indirect cost was recorded.
 - Indirect cost calculation was modified in FY 2022-23 to calculate against actual expenditures.
 - In the prior year it was calculated against revenue. This change did not result in a significant change in the performance of the program or ending funding balance. The only change was the category the indirect cost was expended in. This can be seen in the 48% increase in Other Expenses for the 2023-24 budget.

**EXTENDED DAY PROGRAM
ENTERPRISE FUND BUDGET
FUND 921**



	<u>Amount</u>	<u>Pct</u>
Beginning Fund Balance	\$ 406,496	15%
Interest on Investments	\$ 43,278	2%
Child Care Services	\$ 2,193,980	83%
Total	\$ 2,643,754	100%



Appropriations	<u>Amount</u>	<u>Pct</u>
Salaries	\$ 1,425,659	54%
Employee Benefits	\$ 349,931	13%
Purchased Services	\$ 129,445	5%
Materials and Supplies	\$ 77,939	3%
Capital Outlay	\$ 28,500	1%
Ending Fund Balance	\$ 195,068	7%
Other Expense	\$ 437,212	17%
Total	\$ 2,643,754	100%

School Board of Indian River County, Florida
Enterprise Fund - Extended Day Program Budget
Fiscal Years 2023-2024

	Actual 2021-22	Actual 2022-23	Final Budget 2022-2023	Final Budget 2023-2024	Increase / (Decrease)	% Change
REVENUE						
LOCAL SOURCES:						
Interest on Investments	\$ 4,401	\$ 55,055	\$ -	\$ 43,278	\$ 43,278	0%
Charges for Services	1,689,872	1,917,762	1,564,591	2,193,980	629,389	40%
Refunds - Prior Year Expenditure	-	-	-	-	-	0%
Insurance Loss Recoveries	-	-	-	-	-	0%
Total Local Sources	\$ 1,694,273	\$ 1,972,817	\$ 1,564,591	\$ 2,237,258	\$ 672,667	43%
TOTAL ESTIMATED REVENUE:	\$ 1,694,273	\$ 1,972,817	\$ 1,564,591	\$ 2,237,258	\$ 672,667	43%
BALANCE AT BEGINNING OF YEAR:						
Net Assets (July 1)	\$ 1,012,995	\$ 1,072,435	\$ 1,072,435	\$ 406,496	\$ (665,939)	-62%
TOTAL ESTIMATED REVENUE AND NET ASSETS:	\$ 2,707,268	\$ 3,045,252	\$ 2,637,026	\$ 2,643,754	\$ 6,728	0%
ESTIMATED EXPENDITURES:						
Salaries	\$ 905,072	\$ 1,166,473	\$ 1,294,778	\$ 1,425,659	\$ 130,881	10%
Employee Benefits	184,645	281,214	280,513	349,931	69,418	25%
Purchased Services	76,474	87,926	75,000	129,445	54,445	73%
Materials and Supplies	153,794	81,306	62,500	77,939	15,439	25%
Capital Outlay	20,086	66,460	9,800	28,500	18,700	191%
Other Expenses - Includes Indirect Cost	294,763	830,305	295,843	437,212	141,369	48%
Transfer to General	0	125,071	0	-	-	0%
TOTAL EXPENDITURES	\$ 1,634,833	\$ 2,638,755	\$ 2,018,434	\$ 2,448,686	\$ 430,252	21%
BALANCE AT END OF YEAR:						
Net Assets (June 30)	\$ 1,072,435	\$ 406,496	\$ 618,592	\$ 195,068	\$ (423,524)	-68%
*TOTAL EXPENDITURES AND NET ASSETS:	\$ 2,707,268	\$ 3,045,252	\$ 2,637,026	\$ 2,643,754	\$ 6,728	0%

Extended Day Program
Detailed Budget
By Major Categories and
By Location

**The School District of Indian River County
2023-2024 Budget Summary Worksheet**

Department:	Extended Day Program:	Total
932	Projectected Revenue Regular 2023-2024	\$ 1,968,379.74
933/934	Total Summer Revenue FY 2023-2024 (\$ 225,600.00
Indirect Cost calculated in expenses	Total Revenue for Extended Day and Summer Program Combined	\$ 2,193,979.74
	Total Interest	\$ 43,278.49
932, 933, & 934	Total Revenue for Extended Day and Summer Program Combined for our Program	\$ 2,237,258.23
Distict and All Schools Regular Program Year	Detailed Expense Budget:	\$ 2,139,125.12
Summer Program 933/934	Detailed Appropriation Summer Budget:	\$ 309,560.15
	Total Expenditures:	\$ 2,448,685.27
2790 Fund Balance	Available Unappropriated Balance Increase/ (Decrease) to Fund Balance	\$ (211,427.04)

Extended Day Program - District Staff

2023-2024

<u>Title</u>	<u>Name</u>	<u>FTE %</u>	<u>Base Salary</u>	<u>Doctorate Degree</u>	<u>Weighted Salary</u>	<u>Retirement Benefits</u>	<u>FICA Benefits</u>	<u>Insurance Benefits</u>	<u>Worker's Compensation</u>	<u>Exemplary</u>	<u>Total Cost</u>
Supervisor Ext Day Prog	Barbara Musselwhite	1	66,205.00		66,205.00	8,944.30	5,064.68	7,296.00	1,158.59	0.00	88,668.57
Bookkeeper Extended Day	Michelle Varenkamp	1	42,187.50		42,187.50	5,699.53	3,227.34	7,296.00	738.28	0.00	59,148.66
Program Coordinator	Shelly Miller	1	53,267.50		53,267.50	7,196.44	4,074.96	7,296.00	932.18	0.00	72,767.08
Director	Deborah Long	1	105,505.00	4,874.00	110,378.37	14,912.12	8,443.95	7,296.00	1,931.62	0.00	142,962.05
Total Salary & Benefit Costs:		4.00	267,165.00		272,038.37	36,752.38	20,810.94	29,184.00	4,760.67	-	363,546.36
										Plus Supplies	158,859.93
										Total District Office	522,406.29

Extended Day Program By School

Indian River School District Breakdown by Location Extended Day Budget Summary for the Fiscal Year 2023-2024

Location >>>>>>>>>	<i>District OFFICE</i>	<i>FELLSMERE</i>	<i>PELICAN</i>	<i>CITRUS</i>	<i>DODGER TOWN</i>	<i>VBE</i>	<i>SEBASTIAN</i>	<i>GLENDALE</i>	<i>IR ACADEMY</i>	<i>LIBERTY</i>	<i>TREASURE</i>
REVENUE	<u>00</u>	<u>10</u>	<u>12</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>19</u>	<u>20</u>	<u>22</u>	<u>30</u>	<u>34</u>
Summer School Revenue											
Estimated Program Revenue / Overhead for District Office	\$ 395,258.13	117,523.19	93,390.43	173,861.25	51,024.53	144,245.24	59,145.77	113,220.57	84,534.24	165,481.68	133,493.06
Interest Income											
Total Revenue	\$ 395,258.13	\$ 117,523.19	\$ 93,390.43	\$ 173,861.25	\$ 51,024.53	\$ 144,245.24	\$ 59,145.77	\$ 113,220.57	\$ 84,534.24	\$ 165,481.68	\$ 133,493.06
EXPENDITURES											
District Salary	\$ 272,039.00	-	-	-	-	-	-	-	-	-	-
District Fringe Benefits	\$ -	76,920.00	64,800.00	91,200.00	51,900.00	89,160.00	60,720.00	74,880.00	64,920.00	94,080.00	70,200.00
District Fringe Benefits	\$ 36,752.38	-	-	-	-	-	-	-	-	-	-
District Fringe Benefits	\$ -	10,391.89	8,754.48	12,321.12	7,011.69	12,045.52	8,203.27	10,116.29	8,770.69	11,494.31	8,754.48
District Fringe Benefits	\$ 20,810.94	-	-	-	-	-	-	-	-	-	-
District Fringe Benefits	\$ -	5,884.38	4,957.20	6,976.80	3,970.35	6,820.74	4,645.08	5,728.32	4,966.38	7,197.12	5,370.30
District Fringe Benefits	\$ 29,184.00	-	-	-	-	-	-	-	-	-	-
District Fringe Benefits	\$ 4,760.67	-	-	-	-	-	-	-	-	-	-
District Fringe Benefits	\$ -	1,346.10	1,134.00	1,596.00	908.25	1,560.30	1,062.60	1,310.40	1,136.10	1,646.40	1,228.50
Professional Services	\$ 1,000.00	-	-	-	-	-	-	-	-	-	-
Travel	\$ 4,000.00	-	-	-	-	-	-	-	-	-	-
Field Trips	\$ -	-	-	-	-	-	-	-	-	-	-
Recurring Tech Rentals	\$ 3,300.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00	1,100.00
Leases over 1 year	\$ 10,000.00	-	-	-	-	-	-	-	-	-	-
Postage	\$ 800.00	-	800.00	-	-	-	-	-	-	-	-
Telephones	\$ 1,500.00	1,000.00	3,000.00	700.00	800.00	800.00	800.00	800.00	800.00	800.00	800.00
Other Professional Services	\$ 2,000.00	1,000.00	3,000.00	300.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Supplies	\$ 5,000.00	1,000.00	500.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00	4,000.00	3,000.00
Tech Supplies	\$ 1,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Non Capital Equipment	\$ 1,000.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00	500.00
Non Capital Tech Computers	\$ 1,000.00	500.00	1,000.00	500.00	500.00	500.00	500.00	500.00	1,000.00	500.00	500.00
Non Capital; Tech Related	\$ -	2,000.00	-	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00	500.00	1,000.00	1,000.00
FOCUS COST / Software	\$ -	-	-	-	-	-	-	-	-	-	-
Indirect Cost	\$ 1,000.00	-	-	-	-	-	-	-	-	-	-
Indirect Cost	\$ 127,259.93	18,036.89	16,066.86	27,256.95	9,262.46	21,788.50	9,701.04	16,989.02	11,809.52	25,231.16	21,958.96
Exp Budget Total	\$ 522,406.92	120,179.26	106,112.54	146,950.87	83,452.75	141,775.06	94,731.99	119,424.03	102,002.69	151,048.99	117,912.24
Net Position	\$ (127,148.79)	\$ (2,656.07)	\$ (12,722.11)	\$ 26,910.38	\$ (32,428.22)	\$ 2,470.18	\$ (35,586.22)	\$ (6,203.46)	\$ (17,468.45)	\$ 14,432.69	\$ 15,580.82

Extended Day Program By School

Indian River School District

	Regular Year (9932)			Summer July 2023 (9934)	Reserve for Summer June 2024 Budget	TOTAL	
Location >>>>>>>>	ROSEWOOD	OSCEOLA	BEACHLAND	Regular Budget	Summer Budget	Summer Budget	Combined
REVENUE	<u>41</u>	<u>51</u>	<u>61</u>	<u>Total</u>	<u>Total</u>	<u>Total</u>	<u>Budget</u>
Summer School Revenue					112,800.00	112,800.00	\$ 225,600.00
Estimated Program Revenue / Overhead for District Office	167,931.90	166,384.75	102,885.00	1,968,379.74	0.00	0.00	\$ 1,968,379.74
Interest Income							\$ 43,278.49
Total Revenue	\$ 167,931.90	\$ 166,384.75	\$ 102,885.00	\$ 1,968,379.74	\$ 112,800.00	\$ 112,800.00	\$ 2,237,258.23
EXPENDITURES							
District Salary	-	-	-	272,039.00	-	-	\$ 272,039.00
District Fringe Benefits	102,720.00	98,640.00	70,200.00	1,010,340.00	71,640.00	71,640.00	\$ 1,153,620.00
District Fringe Benefits	-	-	-	36,752.38	-	-	\$ 36,752.38
District Fringe Benefits	13,147.93	12,596.72	8,754.48	132,362.87	9,012.32	8,532.32	\$ 149,907.51
District Fringe Benefits	-	-	-	20,810.94	-	-	\$ 20,810.94
District Fringe Benefits	7,858.08	7,545.96	5,370.30	77,291.01	5,541.66	5,480.46	\$ 88,313.13
District Fringe Benefits	-	-	-	29,184.00	-	-	\$ 29,184.00
District Fringe Benefits	-	-	-	4,760.67	-	-	\$ 4,760.67
District Fringe Benefits	1,797.60	1,726.20	1,228.50	17,680.95	1,267.70	1,253.70	\$ 20,202.35
Professional Services	-	-	-	1,000.00	-	-	\$ 1,000.00
Travel	-	-	-	4,000.00	-	-	\$ 4,000.00
Field Trips	-	-	-	-	33,600.00	33,600.00	\$ 67,200.00
Recurring Tech Rentals	1,100.00	1,100.00	1,100.00	17,600.00	-	-	\$ 17,600.00
Leases over 1 year	-	-	-	10,000.00	-	-	\$ 10,000.00
Postage	-	-	-	1,600.00	-	-	\$ 1,600.00
Telephones	800.00	800.00	800.00	14,200.00	-	-	\$ 14,200.00
Other Professional Services	3,000.00	3,000.00	3,000.00	36,300.00	-	-	\$ 36,300.00
Supplies	4,000.00	4,000.00	3,000.00	42,500.00	10,000.00	14,000.00	\$ 66,500.00
Tech Supplies	500.00	500.00	500.00	7,500.00	-	-	\$ 7,500.00
Non Capital Equipment	500.00	500.00	500.00	7,500.00	-	-	\$ 7,500.00
Non Capital Tech Computers	500.00	500.00	500.00	8,500.00	-	-	\$ 8,500.00
Non Capital; Tech Related	1,000.00	1,000.00	1,000.00	12,500.00	-	-	\$ 12,500.00
FOCUS COST / Software	-	-	-	-	-	-	\$ -
Indirect Cost	-	-	-	1,000.00	-	-	\$ 1,000.00
Indirect Cost	28,976.69	22,191.18	17,174.14	373,703.30	22,464.00	21,528.00	\$ 417,695.30
Exp Budget Total	165,900.30	154,100.06	113,127.42	2,139,125.12	153,525.68	156,034.48	\$ 2,448,685.28
					<i>Summer School</i>	<i>309,560.16</i>	
Net Position	\$ 2,031.60	\$ 12,284.69	\$ (10,242.42)	\$ (170,745.38)	\$ (40,725.68)	\$ (43,234.48)	\$ (211,427.05)

Extended Day - District Office Appropriations

2023-2024 Budget

Fac	DP	Fnd	Func	Obj	Proj	0.00	0.00	2023-2024	Description
						Appropriations	Exp & Encumb	Appropriations	
9032	0	921	9100	1000	932			272,039.00	Salaries
9032	0	921	9100	1022	932			-	Bonuses
9032	0	921	9100	2100	932			36,752.38	FRS Retirement
9032	0	921	9100	2200	932			20,810.94	SS/Medicare taxes
9032	0	921	9100	2301	932			29,184.00	Health and life insurance
9032	0	921	9100	2400	932			4,760.67	Worker's compensation
9032	0	921	9100	3100	932			1,000.00	Professional and Technical Services
9032	0	921	9100	3300	932			4,000.00	Travel
9032	0	921	9100	3690	932			3,300.00	Tech Related Rentals
9032	0	921	9100	3693	932			10,000.00	Copier
9032	0	921	9100	3700	932			800.00	Communications
9032	0	921	9100	3790	932			1,500.00	Telephone & Data Comm Services
9032	0	921	9100	3900	932			2,000.00	Other Purchased Services
9032	0	921	9100	5100	932			5,000.00	Supplies
9032	0	921	9100	5150	932				Discretionary Reserve Account
9032	0	921	9100	5190	932			1,000.00	Tech Related Supplies
9032	0	921	9100	6420	932			1,000.00	Non Capitalized Furn/Fix/Equip
9032	0	921	9100	6440	932			1,000.00	Non Capitalized Computer Equip
9032	0	921	9100	6490	932				Walkie Talkies
9032	0	921	9100	6920	932				Non-Capitalized Software
9032	0	921	9100	7300	932			1,000.00	Dues and Fees
9032	0	921	9100	7900	932			127,259.93	Indirect Cost
Total Detailed Budget:						0.00	0.00	522,406.92	TOTAL

Fellsmere Elementary - Extended Day
2023-2024

0101 10

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker			\$ -		\$ -	0.00	\$ -
Total Extra Earnings:			\$ 76,920.00	\$ 10,391.89	\$ 5,884.38	\$ 1,346.10	\$ 94,542.37

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:	\$ 17.00		\$ -	\$ -	\$ -	\$ -
Student Worker:	\$ 15.00		\$ -	\$ -	\$ -	\$ -
Student Worker:	\$ 15.00		\$ -	\$ -	\$ -	\$ -
Student Worker:	\$ 15.00		\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Prg	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	10	921	9100	1010	932			76,920.00	Extra Earnings
9032	10	921	9100	2110	932			10,391.89	Extra Earnings - Retirement
9032	10	921	9100	2210	932			5,884.38	Extra Earnings - FICA
9032	10	921	9100	2410	932			1,346.10	Workers' compensation
9032	10	921	9100	3690	932			1,100.00	Pro Care Software
9032	10	921	9100	3700	932			0.00	Communications
9032	10	921	9100	3790	932			1,000.00	Telephone & Data Comm Services
9032	10	921	9100	3900	932			1,000.00	Other Purchased Services
9032	10	921	9100	5100	932			1,000.00	Supplies
9032	10	921	9100	5190	932			500.00	Tech Related Supplies
9032	10	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	10	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	10	921	9100	6490	932			2,000.00	Tech Related Non-Cap FF&E
9032	10	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	10	921	9100	7900	932			18,036.89	Indirect Costs
Total Detailed Budget:						0.00	0.00	120,179.26	

Pelican Island Elementary - Extended Day
2023-2024

0121 12

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
			Coordinator:	\$ 20.00	900	\$ 18,000.00	
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	\$ 210.00	14,749.20
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	\$ 210.00	14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	\$ 178.50	12,536.82
Worker:	\$ 17.00		\$ -	\$ -	\$ -	\$ -	-
Academic teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	\$ 220.50	15,486.66
Student worker	\$ 15.00		\$ -		\$ -	\$ -	-
Total Extra Earnings:			\$ 64,800.00	\$ 8,754.48	\$ 4,957.20	\$ 1,134.00	\$ 79,645.68

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
			Worker:	\$ -	\$ -	
Student Worker:	\$ -	\$ -	\$ -	\$ -	\$ -	-
Student Worker:	\$ -	\$ -	\$ -	\$ -	\$ -	-
Student Worker:	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	12	921	9100	1010	932			64,800.00	Extra Earnings
9032	12	921	9100	2110	932			8,754.48	Extra Earnings - Retirement
9032	12	921	9100	2210	932			4,957.20	Extra Earnings - FICA
9032	12	921	9100	2410	932			1,134.00	Workers' compensation
9032	12	921	9100	3690	932			1,100.00	Pro Care Software
9032	12	921	9100	3700	932			0.00	Communications
9032	12	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	12	921	9100	3900	932			3,000.00	Other Purchased Services
9032	12	921	9100	5100	932			3,000.00	Supplies
9032	12	921	9100	5190	932			500.00	Tech Related Supplies
9032	12	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	12	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	12	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	12	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	12	921	9100	7900	932			16,066.86	Indirect costs
Total Detailed Budget:						0.00	0.00	106,112.54	

Citrus Elementary - Extended Day
2023-2024

0141 14

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	450	\$ 7,650.00	\$ 1,033.52	\$ 585.23	133.88	\$ 9,402.62
Worker:	\$ 17.00	450	\$ 7,650.00	\$ 1,033.52	\$ 585.23	133.88	\$ 9,402.62
Worker:	\$ 17.00	450	\$ 7,650.00	\$ 1,033.52	\$ 585.23	133.88	\$ 9,402.62
Worker:	\$ 17.00	450	\$ 7,650.00	\$ 1,033.52	\$ 585.23	133.88	\$ 9,402.62
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00		\$ -		\$ -	0.00	\$ -
Total Extra Earnings:			\$ 91,200.00	\$ 12,321.12	\$ 6,976.80	\$ 1,596.00	\$ 112,093.92

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	0.00	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	14	921	9100	1010	932			91,200.00	Extra Earnings
9032	14	921	9100	2110	932			12,321.12	Extra Earnings - Retirement
9032	14	921	9100	2210	932			6,976.80	Extra Earnings - FICA
9032	14	921	9100	2410	932			1,596.00	Workers' compensation
9032	14	921	9100	3690	932			1,100.00	Pro Care Software
9032	14	921	9100	3700	932			0.00	Communications
9032	14	921	9100	3790	932			700.00	Telephone & Data Comm Services
9032	14	921	9100	3900	932			300.00	Other Purchased Services
9032	14	921	9100	5100	932			3,000.00	Supplies
9032	14	921	9100	5190	932			500.00	Tech Related Supplies
9032	14	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	14	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	14	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	14	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	14	921	9100	7900	932			27,256.95	Indirect Costs
Total Detailed Budget:						0.00	0.00	146,950.87	

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	\$ 210.00	\$ 14,749.20
Coordinator:	\$ 20.00		\$ -	\$ -	\$ -	\$ 0.00	\$ -
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	\$ 210.00	\$ 14,749.20
Worker:	\$ 17.00	900	\$ 15,300.00	\$ 2,067.03	\$ 1,170.45	\$ 267.75	\$ 18,805.23
Worker:	\$ 17.00		\$ -	\$ -	\$ -	\$ 0.00	\$ -
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	\$ 220.50	\$ 15,486.66
Student worker	\$ 15.00		\$ -	\$ -	\$ -	\$ -	\$ -
Total Extra Earnings:			\$ 51,900.00	\$ 7,011.69	\$ 3,970.35	\$ 908.25	\$ 63,790.29

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	15	921	9100	1010	932			51,900.00	Extra Earnings
9032	15	921	9100	2110	932			7,011.69	Extra Earnings - Retirement
9032	15	921	9100	2210	932			3,970.35	Extra Earnings - FICA
9032	15	921	9100	2410	932			908.25	Workers' compensation
9032	15	921	9100	3690	932			1,100.00	Pro Care Software
9032	15	921	9100	3700	932			0.00	Communications
9032	15	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	15	921	9100	3900	932			3,000.00	Other Purchased Services
9032	15	921	9100	5100	932			3,000.00	Supplies
9032	15	921	9100	5190	932			500.00	Tech Related Supplies
9032	15	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	15	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	15	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	15	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	15	921	9100	7900	932			9,262.46	Indirect Costs
Total Detailed Budget:						0.00	0.00	83,452.75	

Taken out before deposit

Vero Beach Elementary - Extended Day
2023-2024

0161 16

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00		\$ -		\$ -	0.00	\$ -
Total Extra Earnings:			\$ 89,160.00	\$ 12,045.52	\$ 6,820.74	\$ 1,560.30	\$ 109,586.56

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -		\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	16	921	9100	1010	932			89,160.00	Extra Earnings
9032	16	921	9100	2110	932			12,045.52	Extra Earnings - Retirement
9032	16	921	9100	2210	932			6,820.74	Extra Earnings - FICA
9032	16	921	9100	2410	932			1,560.30	Workers' compensation
9032	16	921	9100	2310	932			0.00	Retirement Incentives - Insurance
9032	16	921	9100	3690	932			1,100.00	Pro Care Software
9032	16	921	9100	3700	932			0.00	Communications
9032	16	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	16	921	9100	3900	932			3,000.00	Other Purchased Services
9032	16	921	9100	5100	932			3,000.00	Supplies
9032	16	921	9100	5190	932			500.00	Tech Related Supplies
9032	16	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	16	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	16	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	16	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	16	921	9100	7900	932			21,788.50	Indirect Costs
Total Detailed Budget:						0.00	0.00	141,775.06	

Sebastian Elementary - Extended Day
2023-2024

0191 19

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	360	\$ 6,120.00	\$ 826.81	\$ 468.18	107.10	\$ 7,522.09
Worker:	\$ 17.00		\$ -	\$ -	\$ -	0.00	\$ -
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	0			\$ -		\$ -
Total Extra Earnings:			\$ 60,720.00	\$ 8,203.27	\$ 4,645.08	\$ 1,062.60	\$ 74,630.95

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	19	921	9100	1010	932			60,720.00	Extra Earnings
9032	19	921	9100	2110	932			8,203.27	Extra Earnings - Retirement
9032	19	921	9100	2210	932			4,645.08	Extra Earnings - FICA
9032	19	921	9100	2410	932			1,062.60	Workers' compensation
9032	19	921	9100	3690	932			1,100.00	Pro Care Software
9032	19	921	9100	3700	932			0.00	Communications
9032	19	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	19	921	9100	3900	932			3,000.00	Other Purchased Services
9032	19	921	9100	5100	932			3,000.00	Supplies
9032	19	921	9100	5190	932			500.00	Tech Related Supplies
9032	19	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	19	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	19	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	19	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	19	921	9100	7900	932			9,701.04	Indirect Costs
									#N/A
Total Detailed Budget:						0.00	0.00	94,731.99	

Glendale Elementary - Extended Day
2023-2024

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	360	\$ 6,120.00	\$ 826.81	\$ 468.18	107.10	\$ 7,522.09
Academic teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	0	\$ -		\$ -	0.00	\$ -
Total Extra Earnings:			\$ 74,880.00	\$ 10,116.29	\$ 5,728.32	\$ 1,310.40	\$ 92,035.01

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	20	921	9100	1010	932			74,880.00	Extra Earnings
9032	20	921	9100	2110	932			10,116.29	Extra Earnings - Retirement
9032	20	921	9100	2210	932			5,728.32	Extra Earnings - FICA
9032	20	921	9100	2410	932			1,310.40	Workers' compensation
9032	20	921	9100	3690	932			1,100.00	Pro Care Software
9032	20	921	9100	3700	932			0.00	Communications
9032	20	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	20	921	9100	3900	932			3,000.00	Other Purchased Services
9032	20	921	9100	5100	932			3,000.00	Supplies
9032	20	921	9100	5190	932			500.00	Tech Related Supplies
9032	20	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	20	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	20	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	20	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express
9032	20	921	9100	7900	932			16,989.02	Indirect Costs
Total Detailed Budget:						0.00	0.00	119,424.03	

Indian River Academy - Extended Day
2023-2024

0221 22

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	360	\$ 6,120.00	\$ 826.81	\$ 468.18	107.10	\$ 7,522.09
Academic teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00		\$ -		\$ -	0.00	\$ -
Total Extra Earnings:			\$ 64,920.00	\$ 8,770.69	\$ 4,966.38	\$ 1,136.10	\$ 79,793.17

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	22	921	9100	1010	932			64,920.00	Extra Earnings
9032	22	921	9100	2110	932			8,770.69	Extra Earnings - Retirement
9032	22	921	9100	2210	932			4,966.38	Extra Earnings - FICA
9032	22	921	9100	2410	932			1,136.10	Workers' compensation
9032	22	921	9100	3690	932			1,100.00	Pro Care Software
9032	22	921	9100	3700	932			0.00	Communications
9032	22	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	22	921	9100	3900	932			3,000.00	Other Purchased Services
9032	22	921	9100	5100	932			3,000.00	Supplies
9032	22	921	9100	5190	932			500.00	Tech Related Supplies
9032	22	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	22	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	22	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	22	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Expre Taken out before deposit
9032	22	921	9100	7900	932			11,809.52	Indirect Costs
Total Detailed Budget:						0.00	0.00	102,002.69	

Extra Earnings:

Position	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	600	\$ 9,000.00		\$ 688.50	157.50	\$ 9,846.00
Total Extra Earnings:			\$ 94,080.00	\$ 11,494.31	\$ 7,197.12	\$ 1,646.40	\$ 114,417.83

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00	0.00	2023-2024	Description
						Appropriations	Exp & Encumb	Appropriations	
	9032	30	921	9100	1010	932		94,080.00	Extra Earnings
	9032	30	921	9100	2110	932		11,494.31	Extra Earnings - Retirement
	9032	30	921	9100	2210	932		7,197.12	Extra Earnings - FICA
	9032	30	921	9100	2410	932		1,646.40	Workers' compensation
	9032	30	921	9100	3690	932		1,100.00	Pro Care Software
	9032	30	921	9100	3700	932		0.00	Communications
	9032	30	921	9100	3790	932		800.00	Telephone & Data Comm Services
	9032	30	921	9100	3900	932		3,000.00	Other Purchased Services
	9032	30	921	9100	5100	932		4,000.00	Supplies
	9032	30	921	9100	5190	932		500.00	Tech Related Supplies
	9032	30	921	9100	6420	932		500.00	Non Capitalized Furn/Fix/Equip
	9032	30	921	9100	6440	932		500.00	Non Capitalized Computer Equip
	9032	30	921	9100	6490	932		1,000.00	Tech Related Non-Cap FF&E
	9032	30	921	9100	7300	932		0.00	Monthly tuition fees-Tuition Expre
	9032	30	921	9100	7900	932		25,231.16	Indirect Costs
Total Detailed Budget:							0.00	0.00	151,048.99

Treasure Coast Elementary - Extended Day
2023-2024

0341 34

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
			\$ -	\$ -	\$ -	0.00	\$ -
Academic teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	360	\$ 5,400.00		\$ 413.10	94.50	\$ 5,907.60
Total Extra Earnings:			\$ 70,200.00	\$ 8,754.48	\$ 5,370.30	\$ 1,228.50	\$ 85,553.28

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00	0.00	2023-2024	Description
						Appropriations	Exp & Encumb	Appropriations	
9032	34	921	9100	1010	932			70,200.00	Extra Earnings
9032	34	921	9100	2110	932			8,754.48	Extra Earnings - Retirement
9032	34	921	9100	2210	932			5,370.30	Extra Earnings - FICA
9032	34	921	9100	2410	932			1,228.50	Workers' compensation
9032	34	921	9100	3690	932			1,100.00	Pro Care Software
9032	34	921	9100	3700	932			0.00	Communications
9032	34	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	34	921	9100	3900	932			3,000.00	Other Purchased Services
9032	34	921	9100	5100	932			3,000.00	Supplies
9032	34	921	9100	5190	932			500.00	Tech Related Supplies
9032	34	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	34	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	34	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	34	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Expre
9032	34	921	9100	7900	932			21,958.96	Indirect Costs
Total Detailed Budget:						0.00	0.00	117,912.24	

Rosewood Elementary - Extended Day
2023-2024

0041 41

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse:	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	360	\$ 5,400.00		\$ 413.10	94.50	\$ 5,907.60
Total Extra Earnings:			\$ 102,720.00	\$ 13,147.93	\$ 7,858.08	\$ 1,797.60	\$ 125,523.61

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	41	921	9100	1010	932			102,720.00	Extra Earnings
9032	41	921	9100	2110	932			13,147.93	Extra Earnings - Retirement
9032	41	921	9100	2210	932			7,858.08	Extra Earnings - FICA
9032	41	921	9100	2310	932			0.00	Retirement Incentives - Insurance
9032	41	921	9100	2410	932			1,797.60	Workers' compensation
9032	41	921	9100	3690	932			1,100.00	Pro Care Software
9032	41	921	9100	3700	932			0.00	Communications
9032	41	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	41	921	9100	3900	932			3,000.00	Other Purchased Services
9032	41	921	9100	5100	932			4,000.00	Supplies
9032	41	921	9100	5190	932			500.00	Tech Related Supplies
9032	41	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	41	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	41	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	41	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Expre
9032	41	921	9100	7900	932			28,976.69	Indirect Costs
Total Detailed Budget:						0.00	0.00	165,900.30	

Osceola Elementary - Extended Day
2023-2024

0051 51

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Nurse:	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	480	\$ 8,160.00	\$ 1,102.42	\$ 624.24	142.80	\$ 10,029.46
Worker:	\$ 17.00	360	\$ 6,120.00	\$ 826.81	\$ 468.18	107.10	\$ 7,522.09
Academic teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	360	\$ 5,400.00		\$ 413.10	94.50	\$ 5,907.60
Total Extra Earnings:			\$ 98,640.00	\$ 12,596.72	\$ 7,545.96	\$ 1,726.20	\$ 120,508.88

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	51	921	9100	1010	932			98,640.00	Extra Earnings
9032	51	921	9100	2110	932			12,596.72	Extra Earnings - Retirement
9032	51	921	9100	2210	932			7,545.96	Extra Earnings - FICA
9032	51	921	9100	2410	932			1,726.20	Workers' compensation
9032	51	921	9100	3690	932			1,100.00	Pro Care Software
9032	51	921	9100	3700	932			0.00	Communications
9032	51	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	51	921	9100	3900	932			3,000.00	Other Purchased Services
9032	51	921	9100	5100	932			4,000.00	Supplies
9032	51	921	9100	5190	932			500.00	Tech Related Supplies
9032	51	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	51	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	51	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	51	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Expre
9032	51	921	9100	7900	932			22,191.18	Indirect Costs
Total Detailed Budget:						0.00	0.00	154,100.06	

Beachland Elementary - Extended Day
2023-2024

0061 61

Extra Earnings:

Position Name	Hourly Rate	# of Hours	Object 1010	Object 2110	Object 2210	Object 2400	Total Cost
			Salary	Retirement Benefits	FICA Benefits	Worker's Compensation	
Coordinator:	\$ 20.00	900	\$ 18,000.00	\$ 2,431.80	\$ 1,377.00	315.00	\$ 22,123.80
Coordinator:	\$ 20.00	600	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Nurse	\$ 25.00	480	\$ 12,000.00	\$ 1,621.20	\$ 918.00	210.00	\$ 14,749.20
Worker:	\$ 17.00	600	\$ 10,200.00	\$ 1,378.02	\$ 780.30	178.50	\$ 12,536.82
Worker:	\$ 17.00		\$ -	\$ -	\$ -	0.00	\$ -
Academic Teacher	\$ 35.00	360	\$ 12,600.00	\$ 1,702.26	\$ 963.90	220.50	\$ 15,486.66
Student worker	\$ 15.00	360	\$ 5,400.00		\$ 413.10	94.50	\$ 5,907.60
Total Extra Earnings:			\$ 70,200.00	\$ 8,754.48	\$ 5,370.30	\$ 1,228.50	\$ 85,553.28

Position Name	Hourly Rate	# of Hours	Object 7500	Object 2200	Object 2400	Total Cost
			Salary	FICA Benefits	Worker's Compensation	
Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Student Worker:			\$ -	\$ -	\$ -	\$ -
Total Substitutes:			\$ -	\$ -	\$ -	\$ -

Supplies and Salary Summary:

Fac	DP	Fnd	Func	Obj	Proj	0.00 Appropriations	0.00 Exp & Encumb	2023-2024 Appropriations	Description
9032	61	921	9100	1010	932			70,200.00	Extra Earnings
9032	61	921	9100	2110	932			8,754.48	Extra Earnings - Retirement
9032	61	921	9100	2210	932			5,370.30	Extra Earnings - FICA
9032	61	921	9100	2410	932			1,228.50	Workers' compensation
9032	61	921	9100	3690	932			1,100.00	Pro Care Software
9032	61	921	9100	3700	932			0.00	Communications
9032	61	921	9100	3790	932			800.00	Telephone & Data Comm Services
9032	61	921	9100	3900	932			3,000.00	Other Purchased Services
9032	61	921	9100	5100	932			3,000.00	Supplies
9032	61	921	9100	5190	932			500.00	Tech Related Supplies
9032	61	921	9100	6420	932			500.00	Non Capitalized Furn/Fix/Equip
9032	61	921	9100	6440	932			500.00	Non Capitalized Computer Equip
9032	61	921	9100	6490	932			1,000.00	Tech Related Non-Cap FF&E
9032	61	921	9100	7300	932			0.00	Monthly tuition fees-Tuition Express Taken out before deposit
9032	61	921	9100	7900	932			17,174.14	Indirect Costs
Total Detailed Budget:						0.00	0.00	113,127.42	



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Schools & Department Information by Project Name & Purpose



2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$106,549,791	\$101,996,110	\$106,567,520	\$114,789,348	\$8,221,828	8%	The notes below compare the 2023/24 Final budget to the 2022/23 Final budget. The 2023/24 Final budget includes the approved salary increases from 2022-23, pending salary increase for 2023-24, approved 2023-24 increases in Florida Retirement System, Worker's Compensation, Health Insurance, enhancement to Staff Allocation Model (SAM) including increased average salaries, funding modifications to the Discretionary Operating millage fund (DOM) and Supplemental Academic Instruction (SAI). Any changes in funding sources related to ESSER II and III will affect the prior year comparison. The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes during the year. The Final budget is as of September 2022 and modifications to the budget occur after this date.
0031 : VERO BEACH HIGH SCHOOL	\$12,716,298	\$11,691,695	\$12,389,095	\$12,126,274	\$(262,821)	-2%	Decrease because of positions funded by ESSER III, adjustments to SAM allocations, less SAI funded positions, offset by an increase in average salaries, FRS rates, Health Insurance benefits and critical millage funding in project 1567. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0061 : BEACHLAND ELEMENTARY	\$2,792,539	\$2,927,422	\$2,797,264	\$2,846,258	\$48,994	2%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0081 : GIFFORD MIDDLE SCHOOL	\$3,319,458	\$2,926,725	\$3,141,141	\$3,236,074	\$94,932	3%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0101 : FELLSMERE ELEMENTARY	\$3,004,505	\$3,122,845	\$3,144,702	\$3,189,808	\$45,106	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0121 : PELICAN ISLAND ELEMENTARY	\$2,663,392	\$2,665,055	\$2,459,414	\$2,520,234	\$60,820	2%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0141 : CITRUS ELEMENTARY	\$4,251,548	\$3,921,750	\$4,084,865	\$4,095,163	\$10,298	0%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.

2023-24 Report by Project for all Schools and Divisions (Facilities)							9/7/2023
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0151 : DODGERTOWN ELEMENTARY	\$2,817,704	\$2,866,372	\$3,217,118	\$3,256,024	\$38,906	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0161 : VERO BEACH ELEMENTARY	\$3,704,061	\$3,776,039	\$3,882,109	\$3,921,589	\$39,480	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$3,855,477	\$2,866,889	\$3,894,403	\$3,930,107	\$35,704	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0191 : SEBASTIAN ELEMENTARY	\$2,186,560	\$2,257,163	\$2,272,979	\$2,296,891	\$23,912	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0201 : GLENDALE ELEMENTARY	\$2,884,828	\$2,969,302	\$2,839,913	\$2,898,058	\$58,145	2%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0221 : INDIAN RIVER ACADEMY	\$2,513,703	\$2,524,239	\$2,534,454	\$2,631,089	\$96,635	4%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0271 : OSLO MIDDLE SCHOOL	\$3,958,960	\$3,090,732	\$4,345,127	\$4,401,916	\$56,789	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$9,063,342	\$8,096,715	\$8,400,978	\$8,283,595	\$(117,383)	-1%	Decrease because of positions funded by ESSER III, adjustments to SAM allocations, less SAI funded positions, offset by an increase in average salaries, FRS rates, Health Insurance benefits and critical millage funding in project 1567. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0341 : TREASURE COAST ELEMENTARY	\$3,340,513	\$3,478,394	\$3,492,412	\$3,500,886	\$8,474	0%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0371 : STORM GROVE MIDDLE SCHOOL	\$4,736,421	\$3,333,850	\$4,820,314	\$4,675,658	\$(144,656)	-3%	Decrease because of positions funded by ESSER III, adjustments to SAM allocations, less SAI funded positions, offset by an increase in average salaries, FRS rates, Health Insurance benefits and critical millage funding in project 1567. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
9001 : DISTRICTWIDE	\$10,000	\$19,994	-	-	-	0%	No Change in budget.

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
9005 : TEEN PARENT	\$57,617	\$66,807	-	-	-	0%	Increase due to higher average salaries, increase in FRS rates and Health Insurance benefits.
9006 : PHYSICAL PLANT	\$3,138,422	\$3,178,624	\$3,202,219	\$3,192,190	\$(10,029)	0%	Insignificant change from prior year.
9008 : TRANSPORTATION	\$5,554,483	\$5,778,116	\$5,338,430	\$5,060,881	\$(277,549)	-5%	Reduction of backup drivers.
9011 : READING ALLOCATION *FEFP*	\$1,095	-	-	-	-	0%	Decrease is because funding for a position was shifted to a grant.
9015 : PRE-KINDERGARTEN PROGRAM	\$748,086	\$701,275	\$588,153	\$711,941	\$123,788	21%	The increase reflects the actual cost of program based on prior year actual expenditures and current staff. The 2023-24 budget of \$712K compare to actual expenditures in 2022-23 of \$701K is a \$10K or 1% increase. Not \$123K or 11% increase.
9100 : SCHOOL BOARD OFFICE	\$365,701	\$390,360	\$375,134	\$417,139	\$42,005	11%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits
9101 : SUPERINTENDENT'S OFFICE	\$378,861	\$696,319	\$261,424	\$443,356	\$181,932	70%	The September 2022-23 budget of \$261K did not reflect the organizational changes that occurred in 2022-23 evident by the \$696K expenditures. The 2023-24 budget of \$443K reflects the current budget based on organizational realignment and is a \$253K reduction compared to 2022-23 actual expenditures.
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	\$204,919	\$212,761	\$181,095	\$558,691	\$377,596	209%	The September 2022-23 budget of \$181K did not reflect the organizational changes that occurred in 2022-23 evident by the \$212K expenditures. The 2023-24 budget of \$558K reflects the current budget based on organizational realignment implemented for 2023-24.
9113 : PUBLIC INFORMATION OFFICE	\$331,188	\$274,248	\$326,647	\$220,000	\$(106,647)	-33%	The 2023-24 budget of \$220K reflects the current budget based on organizational realignment implemented for 2023-24.
9116 : DISTRICTWIDE RESERVES	-	-	\$615,890	\$7,880,383	\$7,264,493	1180%	Reserve for positions shifting from ESSER into general fund and pending personnel compensation adjustments.
9118 : SUPPORT SERVICES COMPLEX	\$28,709	\$28,465	\$27,329	\$28,973	\$1,644	6%	Insignificant change from prior year.
9119 : ADMINISTRATION BUILDING	\$85,476	\$87,288	\$81,988	\$88,844	\$6,856	8%	Insignificant change from prior year.
9200 : CURRICULUM & INSTRUCTIONAL	\$1,413,248	\$1,245,159	\$1,283,752	\$1,149,510	\$(134,242)	-10%	Budget reduction realigned with reorganization.
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	\$637,467	\$541,663	\$601,070	\$10,338	\$(590,732)	-98%	Budget reduction realigned with reorganization.
9224 : STUDENT SERVICES	\$1,006,268	\$988,923	\$1,034,381	\$854,996	\$(179,386)	-17%	Budget reduction realigned with reorganization.
9300 : BUSINESS & FINANCE	\$1,276,032	\$1,413,448	\$1,302,654	\$1,408,607	\$105,954	8%	Increase due to higher average salaries, increase in FRS rates and Health Insurance benefits.
9332 : PURCHASING/WAREHOUSE	\$746,276	\$811,320	\$848,189	\$824,096	\$(24,093)	-3%	Budget reduction realigned with reorganization.
9400 : HUMAN RESOURCES DEPARTMENT	\$1,091,649	\$1,024,806	\$1,100,195	\$809,346	\$(290,849)	-26%	Budget reduction realigned with reorganization.
9500 : OPERATIONS	\$42,858	-	-	-	-	0%	Insignificant change from prior year.
9551 : FACILITIES MANAGEMENT	\$431,082	\$443,787	\$438,767	\$449,387	\$10,620	2%	Insignificant change from prior year.
9553 : BUILDING DEPARTMENT	\$274,627	\$283,154	\$278,420	\$287,035	\$8,615	3%	Insignificant change from prior year.

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0131 : WABASSO SCHOOL FOR ESE	\$1,180,405	\$1,307,926	\$1,232,435	\$1,322,394	\$89,960	7%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
9002 : ESE SERVICES	\$6,304,806	\$6,077,989	\$6,071,927	\$5,967,181	\$(104,746)	-2%	Insignificant change from prior year.
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	\$194,087	\$215,833	\$254,197	\$206,625	\$(47,572)	-19%	Insignificant change from prior year.
9228 : ASSESSMENT	\$125,066	\$209,282	-	\$378,146	\$378,146	0%	No Change in budget.
9117 : INDIAN RIVER VIRTUAL	\$1,095	-	-	-	-	0%	Increase due to higher average salaries & benefits and realign budget based on reorganization and changes made in prior year. Compared to prior year \$6.2M vs \$6.1M or \$100K reduction.
0033 : IR PREP	\$918,249	\$863,514	\$1,188,373	\$1,078,265	\$(110,107)	-9%	Decrease because of positions funded by ESSER III, adjustments to SAM allocations, less SAI funded positions, offset by an increase in average salaries, FRS rates, Health Insurance benefits and critical millage funding 1567. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0041 : ROSEWOOD MAGNET ELEMENTARY	\$2,839,689	\$3,020,688	\$3,058,915	\$3,062,097	\$3,182	0%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0051 : OSCEOLA MAGNET ELEMENTARY	\$3,076,407	\$3,096,401	\$3,072,591	\$3,112,857	\$40,266	1%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
0301 : LIBERTY MAGNET ELEMENTARY	\$3,140,475	\$3,191,394	\$3,175,001	\$3,469,957	\$294,956	9%	Increase because of higher average salaries, an increase in FRS rates and Health Insurance benefits, and adjustments to SAM allocations. Pending salary adjustments for 2023-24 are budgeted in facility 9116.
9225 : OFFICE OF FEDERAL PROGRAMS AND ESOL	-	\$241,319	-	\$532,543	\$532,543	0%	The 2023-24 budget reflects the current budget based on organizational realignment implemented for 2023-24. This increase was offset by decreases in other areas.
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$84,308	\$221,637	\$91,469	\$325,365	\$233,896	256%	The September 2022-23 budget of \$91K did not reflect the organizational changes that occurred in 2022-23 evident by the \$221K expenditures. The 2023-24 budget of \$325K reflects the current budget based on organizational realignment. The increase compared to the prior year actuals is only \$105K or a 47% not \$233K or 256%. This increase was offset by decreases in other areas.
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$1,978,347	\$1,946,935	\$1,932,960	\$2,003,180	\$70,220	4%	Increase due to higher average salaries, increase in FRS rates and Health Insurance benefits offset by organizational changes.
9443 : TEACHER CERTIFICATION/STAFF DEVELOPMENT	\$52,326	\$48,845	\$44,494	\$49,438	\$4,944	11%	Insignificant change from prior year.
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	\$190,897	-	-	\$336,858	\$336,858	0%	Increase as a result of organizational changes offset by decreases in other areas.

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
9554 : SAFETY & SECURITY SERVICES	\$337,707	\$279,819	\$261,360	\$268,775	\$7,415	3%	Insignificant change from prior year.
9555 : OFFICE OF INSTRUCTIONAL INNOVATION	-	\$106,565	-	\$17,737	\$17,737	0%	Insignificant change from prior year.
9556 : OFFICE OF EXTENDED LEARNING SERVICES	-	\$59,503	\$65,044	\$65,605	\$561	1%	Insignificant change from prior year.
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	\$492,552	\$406,756	\$516,732	\$315,578	\$(201,154)	-39%	Budget reduction realigned with reorganization.
9227 : STUDENT HEALTH SERVICES	-	-	-	\$71,412	\$71,412	0%	No Change in budget.
1001 : SAFETY TO HEALTH	-	\$4,448	-	\$552	\$552	0%	Insignificant change from prior year.
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	-	-	-	-	-	0%	
9006 : PHYSICAL PLANT	-	\$4,448	-	\$552	\$552	0%	
1006 : COMMUNICATIONS (DISTRICT)	\$215,268	\$194,057	\$222,333	\$223,114	\$782	0%	Insignificant change from prior year.
0031 : VERO BEACH HIGH SCHOOL	\$11,131	\$5,143	\$8,491	\$5,429	\$(3,062)	-36%	
0061 : BEACHLAND ELEMENTARY	\$1,666	\$1,639	\$1,648	\$1,736	\$88	5%	
0081 : GIFFORD MIDDLE SCHOOL	\$839	\$649	\$672	\$802	\$130	19%	
0101 : FELLSMERE ELEMENTARY	\$1,848	\$1,896	\$1,899	\$1,959	\$59	3%	
0121 : PELICAN ISLAND ELEMENTARY	\$1,469	\$1,513	\$4,990	\$1,563	\$(3,427)	-69%	
0141 : CITRUS ELEMENTARY	\$839	\$649	\$672	\$802	\$130	19%	
0151 : DODGERTOWN ELEMENTARY	\$839	\$649	\$672	\$802	\$130	19%	
0161 : VERO BEACH ELEMENTARY	\$2,225	\$2,071	\$2,096	\$3,016	\$920	44%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%	
0191 : SEBASTIAN ELEMENTARY	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%	
0201 : GLENDALE ELEMENTARY	\$839	\$649	\$672	\$802	\$130	19%	
0221 : INDIAN RIVER ACADEMY	\$839	\$649	\$672	\$802	\$130	19%	
0271 : OSLO MIDDLE SCHOOL	\$839	\$649	\$672	\$802	\$130	19%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$18,445	\$20,646	\$13,281	\$21,273	\$7,992	60%	
0341 : TREASURE COAST ELEMENTARY	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%	
0371 : STORM GROVE MIDDLE SCHOOL	\$1,763	\$1,597	\$1,611	\$1,781	\$170	11%	
9008 : TRANSPORTATION	\$839	\$649	\$672	\$802	\$130	19%	
9115 : DISTRICTWIDE SERVICES	\$14,374	\$15,552	\$15,618	\$19,222	\$3,604	23%	
9118 : SUPPORT SERVICES COMPLEX	\$924	\$948	\$7,911	\$979	\$(6,932)	-88%	
9119 : ADMINISTRATION BUILDING	\$145,526	\$128,727	\$150,148	\$150,060	\$(88)	0%	
0131 : WABASSO SCHOOL FOR ESE	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%	
0033 : IR PREP	\$1,541	\$1,516	\$1,614	\$1,681	\$67	4%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$839	\$649	\$668	\$802	\$134	20%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$839	\$649	\$668	\$802	\$134	20%	
0301 : LIBERTY MAGNET ELEMENTARY	\$924	\$948	\$950	\$979	\$30	3%	
1008 : ELECTRICAL	\$3,854,829	\$4,106,392	\$4,286,536	\$4,446,879	\$160,343	4%	Increase based on anticipated rate and consumption increases.
0031 : VERO BEACH HIGH SCHOOL	\$762,678	\$824,043	\$857,566	\$907,641	\$50,075	6%	
0061 : BEACHLAND ELEMENTARY	\$114,496	\$113,802	\$128,703	\$118,926	\$(9,777)	-8%	
0081 : GIFFORD MIDDLE SCHOOL	\$188,590	\$218,860	\$205,036	\$230,058	\$25,022	12%	
0101 : FELLSMERE ELEMENTARY	\$139,952	\$144,468	\$159,106	\$170,759	\$11,653	7%	
0121 : PELICAN ISLAND ELEMENTARY	\$104,632	\$129,966	\$114,212	\$136,300	\$22,088	19%	
0141 : CITRUS ELEMENTARY	\$141,387	\$154,333	\$161,883	\$165,792	\$3,909	2%	
0151 : DODGERTOWN ELEMENTARY	\$70,648	\$75,113	\$82,482	\$88,549	\$6,067	7%	
0161 : VERO BEACH ELEMENTARY	\$108,770	\$118,174	\$118,124	\$122,162	\$4,038	3%	

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Project by Project Code	2021-2022	2022-2023	2022-2023		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book			
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$178,083	\$193,205	\$200,854	\$201,178	\$324	0%	
0191 : SEBASTIAN ELEMENTARY	\$146,898	\$125,113	\$163,613	\$129,481	\$(34,132)	-21%	
0201 : GLENDALE ELEMENTARY	\$125,782	\$132,336	\$146,253	\$145,842	\$(411)	0%	
0221 : INDIAN RIVER ACADEMY	\$88,097	\$92,836	\$98,638	\$95,303	\$(3,335)	-3%	
0271 : OSLO MIDDLE SCHOOL	\$213,894	\$231,950	\$239,180	\$241,720	\$2,540	1%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$437,482	\$452,310	\$473,890	\$470,162	\$(3,728)	-1%	
0341 : TREASURE COAST ELEMENTARY	\$134,766	\$138,869	\$148,126	\$147,689	\$(437)	0%	
0371 : STORM GROVE MIDDLE SCHOOL	\$314,823	\$340,602	\$350,448	\$389,852	\$39,404	11%	
9008 : TRANSPORTATION	\$43,732	\$44,852	\$46,233	\$47,243	\$1,010	2%	
9115 : DISTRICTWIDE SERVICES	\$18,650	\$23,239	\$18,537	\$23,826	\$5,289	29%	
9118 : SUPPORT SERVICES COMPLEX	\$56,277	\$60,941	\$59,169	\$70,535	\$11,366	19%	
9119 : ADMINISTRATION BUILDING	\$52,223	\$60,660	\$57,748	\$63,255	\$5,507	10%	
0131 : WABASSO SCHOOL FOR ESE	\$47,008	\$50,772	\$49,250	\$59,235	\$9,985	20%	
0033 : IR PREP	\$16,837	\$18,754	\$18,294	\$19,168	\$874	5%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$103,465	\$125,950	\$112,312	\$144,789	\$32,477	29%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$91,880	\$97,518	\$99,744	\$101,060	\$1,316	1%	
0301 : LIBERTY MAGNET ELEMENTARY	\$153,779	\$137,727	\$177,135	\$156,352	\$(20,783)	-12%	
1036 : CONSULTING	\$172,219	\$105,550	\$190,917	\$57,640	\$(133,277)	-70%	Reduction aligned with expenditure expectations.
9100 : SCHOOL BOARD OFFICE	\$2,724	\$6,500	\$3,250	\$6,500	\$3,250	100%	
9101 : SUPERINTENDENT'S OFFICE	\$25,800	-	\$20,700	\$20,700	-	0%	
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	\$6,900	\$6,945	\$6,900	\$7,000	\$100	1%	
9300 : BUSINESS & FINANCE	\$133,190	\$91,535	\$148,627	\$15,000	\$(133,627)	-90%	
9002 : ESE SERVICES	\$3,605	\$510	\$11,440	\$8,440	\$(3,000)	-26%	
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	-	\$60	-	-	-	0%	
1038 : PUBLIC RECORDS REQUEST (PRR)	-	\$176	\$176	-	\$(176)	-100%	Budget will be loaded as needed.
9300 : BUSINESS & FINANCE	-	\$176	\$176	-	\$(176)	-100%	
1051 : TITLE I SKIPPED SCHOOLS	-	-	-	\$31,835	\$31,835	0%	New requirement because change in Title I criteria.
0033 : IR PREP	-	-	-	\$31,835	\$31,835	0%	
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$735,702	\$1,021,209	\$1,074,740	\$1,046,275	\$(28,466)	-3%	Based on FEFP Funding and lower roll from prior year.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$29,090	\$33,161	\$32,966	\$39,005	\$6,039	18%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	-	-	-	\$6,490	\$6,490	0%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$15,469	\$12,960	\$17,530	\$19,267	\$1,737	10%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$12,431	\$14,642	\$14,087	\$17,223	\$3,136	22%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$38,849	\$43,972	\$44,026	\$51,721	\$7,695	17%	
9115 : DISTRICTWIDE SERVICES	-	-	\$44,268	\$99,385	\$55,117	125%	
9226 : MENTAL HEALTH	\$639,863	\$916,474	\$921,863	\$813,183	\$(108,680)	-12%	
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$2,237,936	\$2,108,045	\$2,234,230	\$2,148,265	\$(85,965)	-4%	Charter Schools share of FEFP Funding. Less FEFP funding compared to prior year.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$614,227	\$603,786	\$605,619	\$591,312	\$(14,307)	-2%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$135,233	\$115,697	\$134,984	\$114,400	\$(20,584)	-15%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$361,017	\$262,824	\$359,899	\$329,268	\$(30,631)	-9%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$258,938	\$266,001	\$258,086	\$263,388	\$5,302	2%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$868,521	\$859,737	\$865,642	\$849,897	\$(15,745)	-2%	
9115 : DISTRICTWIDE SERVICES	-	-	\$10,000	-	\$(10,000)	-100%	
1074 : CLASSROOM SUPPLY ASSISTANCE	\$289,770	\$277,696	\$322,775	\$322,775	-	0%	Funding moved into the Base School Allocation so there is no specific categorical funding. However districts are required to fund and provide to each qualified employee a \$300 stipend. The district specifically allocated funding to cover the requirement.
0031 : VERO BEACH HIGH SCHOOL	\$33,883	\$32,667	\$33,400	\$33,700	\$300	1%	
0061 : BEACHLAND ELEMENTARY	\$10,560	\$9,766	\$10,500	\$9,700	\$(800)	-8%	
0081 : GIFFORD MIDDLE SCHOOL	\$11,540	\$8,325	\$11,500	\$8,300	\$(3,200)	-28%	
0101 : FELLSMERE ELEMENTARY	\$10,672	\$10,954	\$10,700	-	\$(10,700)	-100%	
0121 : PELICAN ISLAND ELEMENTARY	\$8,598	\$8,359	\$8,600	-	\$(8,600)	-100%	
0141 : CITRUS ELEMENTARY	\$13,672	\$12,985	\$13,700	\$13,000	\$(700)	-5%	
0151 : DODGERTOWN ELEMENTARY	\$8,961	\$8,719	\$9,000	\$8,700	\$(300)	-3%	
0161 : VERO BEACH ELEMENTARY	\$12,133	\$11,631	\$12,100	\$11,600	\$(500)	-4%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$12,150	\$10,708	\$12,100	\$10,700	\$(1,400)	-12%	
0191 : SEBASTIAN ELEMENTARY	\$6,084	\$7,828	\$6,000	\$7,800	\$1,800	30%	
0201 : GLENDALE ELEMENTARY	\$9,789	\$8,373	\$9,800	\$8,300	\$(1,500)	-15%	
0221 : INDIAN RIVER ACADEMY	\$8,302	\$7,538	\$8,300	\$7,500	\$(800)	-10%	
0271 : OSLO MIDDLE SCHOOL	\$13,323	\$12,558	\$13,300	\$12,500	\$(800)	-6%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$26,378	\$24,359	\$60,835	\$24,300	\$(36,535)	-60%	
0341 : TREASURE COAST ELEMENTARY	\$10,622	\$12,064	\$10,600	\$12,000	\$1,400	13%	
0371 : STORM GROVE MIDDLE SCHOOL	\$16,999	\$13,839	\$17,000	\$13,800	\$(3,200)	-19%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$10,201	\$11,515	\$10,440	\$11,515	\$1,075	10%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$2,332	\$2,657	\$2,900	\$2,657	\$(243)	-8%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$6,703	\$5,610	\$6,090	\$5,610	\$(480)	-8%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$4,663	\$5,019	\$4,350	\$5,019	\$669	15%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$13,407	\$13,582	\$13,360	\$13,582	\$222	2%	
9115 : DISTRICTWIDE SERVICES	-	-	-	\$64,292	\$64,292	0%	
9300 : BUSINESS & FINANCE	\$582	\$1,004	-	\$1,000	\$1,000	0%	
0131 : WABASSO SCHOOL FOR ESE	\$3,182	\$3,497	\$3,200	\$3,500	\$300	9%	
0033 : IR PREP	\$3,008	\$1,764	\$3,000	\$1,500	\$(1,500)	-50%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$10,371	\$11,045	\$10,300	\$11,000	\$700	7%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$10,471	\$10,661	\$10,500	\$10,600	\$100	1%	
0301 : LIBERTY MAGNET ELEMENTARY	\$11,186	\$10,670	\$11,200	\$10,600	\$(600)	-5%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)	
1075 : TEXTBOOK ALLOCATION (FTE)	\$255,639	\$592,519	\$3,430,554	\$4,152,978	\$722,425	21%	Funding moved into the Base School Allocation so there is no specific categorical funding. However districts are required to reserve and fund the purchase of textbooks. The district will now reserve approximately \$1.5M each year for the purchase of required textbooks. There is \$2.7M in ESSER III for the purchase of the Social Studies adoption. The high budget is a result of strategy planning to reserve sufficient funding for the future purchase of textbook materials.
0031 : VERO BEACH HIGH SCHOOL	\$2,922	\$23,281	\$365,777	\$405,070	\$39,293	11%	
0061 : BEACHLAND ELEMENTARY	\$405	\$805	\$88,452	\$96,455	\$8,003	9%	
0081 : GIFFORD MIDDLE SCHOOL	\$7,151	\$8,686	\$93,015	\$91,774	\$(1,241)	-1%	
0101 : FELLSMERE ELEMENTARY	\$412	\$7,167	\$184,249	\$186,452	\$2,203	1%	
0121 : PELICAN ISLAND ELEMENTARY	\$291	\$191	\$61,855	\$66,644	\$4,789	8%	
0141 : CITRUS ELEMENTARY	\$497	\$80	\$109,045	\$119,913	\$10,868	10%	
0151 : DODGERTOWN ELEMENTARY	\$396	\$634	\$79,614	\$87,248	\$7,634	10%	
0161 : VERO BEACH ELEMENTARY	\$396	\$805	\$91,282	\$99,740	\$8,458	9%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$2,363	\$23,336	\$127,414	\$114,437	\$(12,977)	-10%	
0191 : SEBASTIAN ELEMENTARY	\$295	\$475	\$65,485	\$70,068	\$4,583	7%	
0201 : GLENDALE ELEMENTARY	\$396	\$653	\$77,387	\$83,869	\$6,482	8%	
0221 : INDIAN RIVER ACADEMY	\$396	\$625	\$70,617	\$77,051	\$6,433	9%	
0271 : OSLO MIDDLE SCHOOL	\$9,055	\$26,334	\$137,898	\$120,637	\$(17,261)	-13%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$15,136	\$31,338	\$260,308	\$274,305	\$13,996	5%	
0341 : TREASURE COAST ELEMENTARY	\$415	\$718	\$103,725	\$114,535	\$10,809	10%	
0371 : STORM GROVE MIDDLE SCHOOL	\$9,855	\$21,303	\$154,867	\$145,859	\$(9,008)	-6%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$45,599	\$48,800	\$48,352	-	\$(48,352)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$8,920	\$8,119	\$9,457	-	\$(9,457)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5003 : NORTH COUNTY CHARTER SCHOOL	\$24,249	\$19,073	\$25,711	-	\$(25,711)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$19,486	\$21,548	\$20,662	-	\$(20,662)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$60,897	\$64,710	\$64,572	-	\$(64,572)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
9115 : DISTRICTWIDE SERVICES	-	-	\$159,830	\$179,084	\$19,254	12%	
9200 : CURRICULUM & INSTRUCTIONAL	\$44,638	\$278,002	\$729,769	\$1,495,499	\$765,730	105%	
0131 : WABASSO SCHOOL FOR ESE	\$33	\$178	\$8,867	\$9,032	\$165	2%	
0033 : IR PREP	\$240	\$2,950	\$15,786	\$13,608	\$(2,178)	-14%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$396	\$805	\$87,789	\$95,649	\$7,860	9%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$405	\$1,098	\$93,850	\$103,009	\$9,159	10%	
0301 : LIBERTY MAGNET ELEMENTARY	\$396	\$805	\$94,917	\$103,041	\$8,124	9%	
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$30,586	\$6,472	\$185,167	\$253,411	\$68,244	37%	See comment above, Project 1075 Textbooks
0031 : VERO BEACH HIGH SCHOOL	\$7,352	\$280	\$29,637	\$43,391	\$13,754	46%	
0061 : BEACHLAND ELEMENTARY	\$71	-	\$9,326	\$11,989	\$2,663	29%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	\$8,490	\$11,467	\$2,978	35%	

2023-24 Report by Project for all Schools and Divisions (Facilities)

9/7/2023

Project by Project Code	2021-2022	2022-2023	2022-2023		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book			
0101 : FELLSMERE ELEMENTARY	\$1,469	-	\$4,328	\$7,191	\$2,862	66%	
0121 : PELICAN ISLAND ELEMENTARY	\$495	\$178	\$2,983	\$4,304	\$1,321	44%	
0141 : CITRUS ELEMENTARY	\$3,269	-	\$3,908	\$7,341	\$3,433	88%	
0151 : DODGERTOWN ELEMENTARY	\$487	-	\$11,019	\$13,577	\$2,559	23%	
0161 : VERO BEACH ELEMENTARY	\$2,159	\$695	\$5,165	\$7,407	\$2,242	43%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,906	\$31	\$5,606	\$9,789	\$4,183	75%	
0191 : SEBASTIAN ELEMENTARY	\$1,408	-	\$2,291	\$3,983	\$1,692	74%	
0201 : GLENDALE ELEMENTARY	-	-	\$5,426	\$7,686	\$2,260	42%	
0221 : INDIAN RIVER ACADEMY	\$2,799	\$80	\$6,153	\$8,197	\$2,045	33%	
0271 : OSLO MIDDLE SCHOOL	-	-	\$11,869	\$16,289	\$4,421	37%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$1,047	-	\$17,493	\$26,639	\$9,146	52%	
0341 : TREASURE COAST ELEMENTARY	-	\$1,396	\$6,773	\$8,920	\$2,147	32%	
0371 : STORM GROVE MIDDLE SCHOOL	\$3,371	-	\$8,777	\$13,925	\$5,148	59%	
9005 : TEEN PARENT	-	-	\$42	\$42	-	0%	
9115 : DISTRICTWIDE SERVICES	-	-	\$27,384	\$27,566	\$183	1%	
0131 : WABASSO SCHOOL FOR ESE	\$566	\$807	\$879	\$305	\$(574)	-65%	
9117 : INDIAN RIVER VIRTUAL	-	-	\$224	\$224	-	0%	
0033 : IR PREP	-	-	\$881	\$1,209	\$328	37%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$1,123	-	\$8,254	\$11,015	\$2,760	33%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$2,403	\$3,006	\$3,235	\$3,083	\$(153)	-5%	
0301 : LIBERTY MAGNET ELEMENTARY	\$660	-	\$5,025	\$7,871	\$2,847	57%	
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$47,804	\$46,724	\$161,284	\$162,496	\$1,213	1%	Funding / budget will be recorded if and when received.
0031 : VERO BEACH HIGH SCHOOL	\$7,387	\$15,531	\$16,272	\$7,616	\$(8,656)	-53%	
0061 : BEACHLAND ELEMENTARY	-	-	\$3,781	\$6,042	\$2,262	60%	
0081 : GIFFORD MIDDLE SCHOOL	\$7,031	\$1,711	\$6,851	\$7,126	\$276	4%	
0101 : FELLSMERE ELEMENTARY	-	\$1,607	\$8,898	\$8,087	\$(811)	-9%	
0121 : PELICAN ISLAND ELEMENTARY	\$301	-	\$3,886	\$4,953	\$1,067	27%	
0141 : CITRUS ELEMENTARY	\$2,479	\$360	\$4,110	\$6,096	\$1,986	48%	
0151 : DODGERTOWN ELEMENTARY	-	\$6,809	\$6,900	\$2,569	\$(4,331)	-63%	
0161 : VERO BEACH ELEMENTARY	\$4,026	\$1,904	\$2,242	\$2,267	\$25	1%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,428	\$1,843	\$6,973	\$8,688	\$1,714	25%	
0191 : SEBASTIAN ELEMENTARY	\$7,950	-	\$8,408	\$9,605	\$1,197	14%	
0201 : GLENDALE ELEMENTARY	\$716	\$2,565	\$8,221	\$7,890	\$(331)	-4%	
0221 : INDIAN RIVER ACADEMY	\$2,755	-	\$6,359	\$8,040	\$1,681	26%	
0271 : OSLO MIDDLE SCHOOL	\$4,900	\$4,082	\$9,872	\$9,154	\$(719)	-7%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$4,484	\$5,419	\$7,556	\$6,395	\$(1,161)	-15%	
0341 : TREASURE COAST ELEMENTARY	\$1,148	\$1,714	\$9,578	\$9,222	\$(356)	-4%	
0371 : STORM GROVE MIDDLE SCHOOL	-	\$(17)	\$8,447	\$12,022	\$3,575	42%	
9115 : DISTRICTWIDE SERVICES	-	-	\$20,983	\$20,983	-	0%	
0131 : WABASSO SCHOOL FOR ESE	\$180	\$641	\$2,071	\$1,750	\$(321)	-15%	
0033 : IR PREP	-	-	\$4,921	\$6,975	\$2,054	42%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	\$1,878	\$6,990	\$6,150	\$(840)	-12%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$545	\$679	\$5,397	\$6,223	\$826	15%	
0301 : LIBERTY MAGNET ELEMENTARY	\$2,477	-	\$2,568	\$4,643	\$2,075	81%	

2023-24 Report by Project for all Schools and Divisions (Facilities)							9/7/2023
Project by Project Code	2021-2022	2022-2023	2022-2023		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book			
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$1,135,898	\$1,321,174	\$1,333,610	\$1,537,736	\$204,126	15%	This is an FEFP categorical allocation for safe school activities. The district allocation increased \$200K for 2023-24. This Project is used to fund districtwide SRO school services from the various law enforcement agencies. Funding is held in 9554 until payment is made. Additional funding is required from general fund (see project 1599) to fund the total obligation.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$43,471	\$49,563	\$49,345	\$60,154	\$10,809	22%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$8,503	\$8,246	\$9,652	\$10,009	\$357	4%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$23,117	\$19,371	\$26,240	\$29,714	\$3,474	13%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$18,576	\$21,885	\$21,087	\$26,561	\$5,474	26%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$58,054	\$65,722	\$65,899	\$79,763	\$13,864	21%	
9116 : DISTRICTWIDE RESERVES	-	-	\$5,000	\$13,403	\$8,403	168%	
9554 : SAFETY & SECURITY SERVICES	\$984,177	\$1,156,387	\$1,156,387	\$1,318,132	\$161,745	14%	
1080 : SCIENCE LAB MATERIALS (FTE)	\$24,478	\$48,417	\$61,565	\$33,949	\$(27,616)	-45%	Higher expenditures in 2022-23 reduced the roll forward into 2023-24 which reduced the budget for 2023-24.
0031 : VERO BEACH HIGH SCHOOL	\$1,449	\$8,689	\$6,238	\$3,863	\$(2,374)	-38%	
0061 : BEACHLAND ELEMENTARY	\$48	\$1,062	\$469	\$1,877	\$1,407	300%	
0081 : GIFFORD MIDDLE SCHOOL	\$175	\$1,496	\$153	\$876	\$724	474%	
0101 : FELLSMERE ELEMENTARY	-	\$2,271	\$443	\$851	\$407	92%	
0121 : PELICAN ISLAND ELEMENTARY	\$3,497	\$2,553	\$1,529	\$535	\$(993)	-65%	
0141 : CITRUS ELEMENTARY	\$751	\$837	\$309	\$2,672	\$2,363	766%	
0151 : DODGERTOWN ELEMENTARY	\$105	\$1,645	\$309	\$790	\$481	156%	
0161 : VERO BEACH ELEMENTARY	\$488	\$1,526	\$236	\$1,767	\$1,531	649%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$3,594	\$1,949	\$276	\$1,517	\$1,242	451%	
0191 : SEBASTIAN ELEMENTARY	-	-	\$366	\$2,027	\$1,660	453%	
0201 : GLENDALE ELEMENTARY	-	\$251	\$479	\$2,434	\$1,955	408%	
0221 : INDIAN RIVER ACADEMY	\$431	\$856	\$14	\$1,631	\$1,618	11834%	
0271 : OSLO MIDDLE SCHOOL	\$1,076	\$1,969	\$12	\$1,487	\$1,475	12487%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$3,712	\$2,478	\$648	\$3,156	\$2,508	387%	
0341 : TREASURE COAST ELEMENTARY	\$326	\$2,395	\$310	\$1,073	\$763	246%	
0371 : STORM GROVE MIDDLE SCHOOL	\$2,666	\$3,282	\$785	\$1,402	\$618	79%	
9115 : DISTRICTWIDE SERVICES	-	-	\$4,881	\$230	\$(4,652)	-95%	
9200 : CURRICULUM & INSTRUCTIONAL	\$4,976	\$7,930	\$42,478	\$2,265	\$(40,213)	-95%	
0131 : WABASSO SCHOOL FOR ESE	\$40	\$533	\$37	\$68	\$31	82%	
0033 : IR PREP	-	-	\$43	\$632	\$589	1387%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	\$2,257	\$544	\$876	\$332	61%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$1,142	\$2,021	\$456	\$1,111	\$655	144%	
0301 : LIBERTY MAGNET ELEMENTARY	-	\$2,418	\$553	\$809	\$256	46%	

2023-24 Report by Project for all Schools and Divisions (Facilities)							9/7/2023
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$1,117,151	\$1,501,336	\$1,693,584	\$805,330	\$(888,253)	-52%	Name changed to Educational Enrichment Allocation. In prior years this project was only used for payments to Charter Schools. Starting in 2020/21 the district established hold harmless positions within SAM for schools and positions. Reduced because of fewer positions.
0031 : VERO BEACH HIGH SCHOOL	\$193,653	\$59,988	\$299,366	-	\$(299,366)	-100%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	\$156,631	-	\$(156,631)	-100%	
0141 : CITRUS ELEMENTARY	\$89,891	\$167,955	-	-	-	0%	
0161 : VERO BEACH ELEMENTARY	\$59,129	\$62,227	-	-	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$61,593	\$84,065	\$65,127	-	\$(65,127)	-100%	
0271 : OSLO MIDDLE SCHOOL	\$49,733	\$295,666	\$71,367	\$78,173	\$6,806	10%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$160,075	\$285,445	\$299,731	\$156,246	\$(143,485)	-48%	
0371 : STORM GROVE MIDDLE SCHOOL	-	-	\$235,305	-	\$(235,305)	-100%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$142,411	\$142,515	\$141,257	\$142,883	\$1,626	1%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$27,857	\$23,711	\$27,629	\$23,771	\$(3,858)	-14%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$75,730	\$55,700	\$75,115	\$70,583	\$(4,532)	-6%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$60,855	\$62,928	\$60,363	\$63,090	\$2,727	5%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$190,186	\$188,978	\$188,645	\$189,464	\$819	0%	
9115 : DISTRICTWIDE SERVICES	\$6,039	-	-	-	-	0%	
9116 : DISTRICTWIDE RESERVES	-	-	-	-	-	0%	
0131 : WABASSO SCHOOL FOR ESE	-	\$72,158	\$73,048	\$81,120	\$8,072	11%	
1084 : DUAL ENROLLMENT (FTE)	\$554,323	\$458,083	\$686,914	\$761,695	\$74,781	11%	Budget is based on projected program revenue and anticipated student participation.
0031 : VERO BEACH HIGH SCHOOL	\$293,666	\$277,488	\$340,000	\$343,000	\$3,000	1%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$126,117	\$144,306	\$225,000	\$205,000	\$(20,000)	-9%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$129,745	\$26,093	\$111,914	\$181,499	\$69,585	62%	
9200 : CURRICULUM & INSTRUCTIONAL	\$4,795	\$10,196	\$10,000	\$32,196	\$22,196	222%	
1085 : ADVANCED PLACEMENT (FTE)	\$496,349	\$387,307	\$1,121,689	\$1,105,391	\$(16,298)	-1%	Budget is based on projected program revenue and anticipated student participation.
0031 : VERO BEACH HIGH SCHOOL	\$264,160	\$261,536	\$799,703	\$434,697	\$(365,006)	-46%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$122,352	\$37,782	\$94,696	\$98,431	\$3,735	4%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$109,837	\$87,990	\$115,120	\$98,683	\$(16,437)	-14%	
9115 : DISTRICTWIDE SERVICES	-	-	\$112,170	\$473,580	\$361,410	322%	Reserve for in Survey 5 when revenue is earned.
1086 : INTERNATIONAL BACCALAURATE *IB* (FTE)	\$161,308	\$164,373	\$428,940	\$451,682	\$22,742	5%	Budget is based on projected program revenue and anticipated student participation.
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$11,431	\$11,395	\$17,569	\$31,500	\$13,931	79%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$140,158	\$141,607	\$238,565	\$194,078	\$(44,487)	-19%	
9115 : DISTRICTWIDE SERVICES	-	-	\$159,004	\$211,104	\$52,100	33%	
0301 : LIBERTY MAGNET ELEMENTARY	\$9,719	\$11,371	\$13,801	\$15,000	\$1,199	9%	
1088 : DIGITAL CLASSROOM	\$108,463	\$12,373	\$12,605	\$232	\$(12,373)	-98%	No FEFP funding allocated for 2022-23 or 2023-24.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$3,967	-	-	-	-	0%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$776	-	-	-	-	0%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$2,109	-	-	-	-	0%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$1,695	-	-	-	-	0%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$5,297	-	-	-	-	0%	
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$94,619	\$12,373	\$12,605	\$232	\$(12,373)	-98%	
1089 : UNEMPLOYMENT COMPENSATION	\$41,720	\$35,661	\$150,000	\$50,000	\$(100,000)	-67%	Budget based on prior year actuals.
9400 : HUMAN RESOURCES DEPARTMENT	\$41,720	\$35,661	\$150,000	\$50,000	\$(100,000)	-67%	
1090 : RESERVE FOR SPECIAL PROJECTS	-	-	\$2,499,075	\$139,673	\$(2,359,402)	-94%	Reserve for compensation adjustments (\$2.4M) was moved to project 1000 facility 9116 District Reserve. Budget here is contingency for any new unexpected mandatory requirements.
9001 : DISTRICTWIDE	-	-	-	-	-	0%	
9116 : DISTRICTWIDE RESERVES	-	-	\$2,499,075	\$139,673	\$(2,359,402)	-94%	
1091 : EARLY GRADUATION	-	\$3,437	-	\$3,855	\$3,855	0%	No change in budget.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	-	\$3,437	-	\$3,855	\$3,855	0%	
9115 : DISTRICTWIDE SERVICES	-	-	-	-	-	0%	
1092 : DISTRICT SUPPORT STUDENT COMPETITION	\$4,050	\$5,373	-	-	-	0%	Grant/Program pending.
0031 : VERO BEACH HIGH SCHOOL	\$4,050	\$5,373	-	-	-	0%	
1094 : TERMINAL PAY	\$1,460,161	\$1,555,801	\$745,366	\$745,366	-	0%	Reduction aligned with expenditure expectations.
0031 : VERO BEACH HIGH SCHOOL	\$139,207	\$345,893	\$78,043	\$75,088	\$(2,955)	-4%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$28,393	-	-	-	-	0%	
0061 : BEACHLAND ELEMENTARY	-	\$131,635	-	\$78,730	\$78,730	0%	
0081 : GIFFORD MIDDLE SCHOOL	\$64,915	\$7,872	\$58,395	\$500	\$(57,895)	-99%	
0101 : FELLSMERE ELEMENTARY	\$22,865	\$18,744	\$4,552	\$4,661	\$109	2%	
0121 : PELICAN ISLAND ELEMENTARY	\$5,262	\$13,812	-	\$13,812	\$13,812	0%	
0141 : CITRUS ELEMENTARY	\$224,052	\$78,237	\$27,760	\$21,932	\$(5,828)	-21%	
0151 : DODGERTOWN ELEMENTARY	\$78,417	\$4,837	\$75,563	\$225	\$(75,338)	-100%	
0161 : VERO BEACH ELEMENTARY	\$25,051	\$52,364	-	\$8,302	\$8,302	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$84,850	\$46,431	\$24,432	\$15,718	\$(8,714)	-36%	
0191 : SEBASTIAN ELEMENTARY	\$8,766	\$114,742	\$4,117	\$15,140	\$11,023	268%	
0201 : GLENDALE ELEMENTARY	\$18,790	\$44,900	\$8,907	\$32,935	\$24,028	270%	
0221 : INDIAN RIVER ACADEMY	\$26,228	\$18,420	-	\$2,253	\$2,253	0%	
0271 : OSLO MIDDLE SCHOOL	\$13,673	\$11,033	\$11,123	\$8,263	\$(2,860)	-26%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$90,387	\$152,557	\$45,064	\$96,851	\$51,787	115%	
0341 : TREASURE COAST ELEMENTARY	\$40,921	\$28,364	\$10,190	\$58	\$(10,132)	-99%	
0371 : STORM GROVE MIDDLE SCHOOL	\$21,265	\$5,483	\$1,017	\$5,483	\$4,466	439%	
9005 : TEEN PARENT	\$1,864	-	-	-	-	0%	
9006 : PHYSICAL PLANT	\$21,380	\$11,147	\$19,638	\$8,873	\$(10,765)	-55%	
9008 : TRANSPORTATION	\$35,085	\$47,427	\$16,724	\$45,290	\$28,566	171%	
9011 : READING ALLOCATION *FEFP*	\$24,965	-	\$22,421	-	\$(22,421)	-100%	
9015 : PRE-KINDERGARTEN PROGRAM	\$2,267	\$6,293	-	-	-	0%	
9100 : SCHOOL BOARD OFFICE	-	\$3,800	-	-	-	0%	
9101 : SUPERINTENDENT'S OFFICE	\$4,886	-	\$4,335	-	\$(4,335)	-100%	
9113 : PUBLIC INFORMATION OFFICE	-	\$1,292	-	\$1,292	\$1,292	0%	

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Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
9116 : DISTRICTWIDE RESERVES	-	-	-	\$38,988	\$38,988	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$1,225	\$14,750	-	-	-	0%	
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	\$16,155	\$37,503	\$14,995	-	\$(14,995)	-100%	
9224 : STUDENT SERVICES	\$2,771	-	\$2,720	-	\$(2,720)	-100%	
9226 : MENTAL HEALTH	\$904	\$454	-	-	-	0%	
9300 : BUSINESS & FINANCE	\$10,751	\$38,177	\$8,948	\$13,760	\$4,812	54%	
9332 : PURCHASING/WAREHOUSE	-	\$8,229	-	\$1,440	\$1,440	0%	
9400 : HUMAN RESOURCES DEPARTMENT	\$2,064	\$14,105	\$1,715	\$6,666	\$4,951	289%	
0131 : WABASSO SCHOOL FOR ESE	\$8,741	\$587	-	-	-	0%	
9002 : ESE SERVICES	\$52,137	\$52,305	\$9,803	\$52,305	\$42,502	434%	
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	-	\$661	-	\$661	\$661	0%	
0033 : IR PREP	\$6,564	\$493	-	-	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$71,502	\$26,641	\$45,392	\$2,317	\$(43,075)	-95%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$33,379	\$5,496	\$8,436	\$5,496	\$(2,940)	-35%	
0301 : LIBERTY MAGNET ELEMENTARY	\$36,701	\$22,789	\$36,024	-	\$(36,024)	-100%	
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$233,778	\$175,442	\$205,052	\$175,442	\$(29,610)	-14%	
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	-	\$12,887	-	\$12,887	\$12,887	0%	
1095 : DONATIONS	\$134	\$1,431	\$2,772	\$42,417	\$39,645	1430%	Donation - Revenue and Budget will be loaded as funds are received.
0031 : VERO BEACH HIGH SCHOOL	-	-	\$15	-	\$(15)	-100%	
0061 : BEACHLAND ELEMENTARY	-	-	\$120	\$120	-	0%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	\$1	-	\$(1)	-100%	
0101 : FELLSMERE ELEMENTARY	-	\$340	\$345	\$5	\$(340)	-99%	
0121 : PELICAN ISLAND ELEMENTARY	-	-	\$81	\$81	-	0%	
0141 : CITRUS ELEMENTARY	-	-	\$2	-	\$(2)	-100%	
0151 : DODGERTOWN ELEMENTARY	-	-	\$99	\$99	-	0%	
0161 : VERO BEACH ELEMENTARY	-	-	\$145	\$145	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	-	\$222	\$222	-	\$(222)	-100%	
0191 : SEBASTIAN ELEMENTARY	-	\$41	\$100	\$58	\$(41)	-41%	
0201 : GLENDALE ELEMENTARY	-	-	\$133	\$133	-	0%	
0221 : INDIAN RIVER ACADEMY	-	\$111	\$111	-	\$(111)	-100%	
0271 : OSLO MIDDLE SCHOOL	-	\$146	\$227	\$81	\$(146)	-64%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	-	\$436	\$455	\$19	\$(436)	-96%	
0341 : TREASURE COAST ELEMENTARY	-	-	\$168	\$168	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	-	-	\$263	\$263	-	0%	
9116 : DISTRICTWIDE RESERVES	-	-	-	\$41,113	\$41,113	0%	
0131 : WABASSO SCHOOL FOR ESE	-	-	\$20	-	\$(20)	-100%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	\$134	\$134	-	\$(134)	-100%	
0051 : OSCEOLA MAGNET ELEMENTARY	-	-	\$132	\$132	-	0%	
0301 : LIBERTY MAGNET ELEMENTARY	\$134	-	\$0	-	\$(0)	-100%	
1098 : FIELD TRIPS OUTSIDE BILLED	\$(3,057)	\$(2,450)	-	\$600	\$600	0%	Budget will be loaded as funds are received.
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$(3,057)	\$(2,450)	-	\$600	\$600	0%	

Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$420,815	\$591,147	\$1,840,486	\$1,964,805	\$124,319	7%	This Funding was moved into the Base School Allocation so there is no specific categorical funding. However districts are required to reserve and fund this requirement. Once the funds are received and negotiations completed, the funding is moved to project 1000 above, district salaries. This project is used to track the increase amount to be distributed to the district employees and charter schools. The district allocation for Teacher Salary Allocation Increase (TSIA) was \$3M in 2020-21, \$3.3M in 2021-22,\$4.6M for 2022-23 and \$5.9M for 2023-24.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$122,560	\$171,024	\$171,024	\$214,312	\$43,288	25%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$25,934	\$34,688	\$34,688	\$37,174	\$2,485	7%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$64,728	\$92,316	\$92,316	\$107,437	\$15,121	16%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$46,037	\$68,379	\$68,379	\$88,730	\$20,351	30%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$161,556	\$224,739	\$224,739	\$280,298	\$55,559	25%	
9116 : DISTRICTWIDE RESERVES	-	-	\$1,249,339	\$1,236,854	\$(12,485)	-1%	
1203 : COMPUTER SCIENCE GRANT #2	\$10,914	-	-	-	-	0%	Grant ended.
9200 : CURRICULUM & INSTRUCTIONAL	\$10,914	-	-	-	-	0%	
1204 : COMPUTER SCIENCE TEACHER BONUSES FY 22	\$3,986	\$3,968	-	-	-	0%	Grant pending.
9200 : CURRICULUM & INSTRUCTIONAL	\$3,986	\$3,968	-	-	-	0%	
1205 : COMPUTER SCIENCE CERTIFICATION GRANT	\$15,100	-	\$37,449	-	\$(37,449)	-100%	Grant pending.
9200 : CURRICULUM & INSTRUCTIONAL	\$15,100	-	\$27,449	-	\$(27,449)	-100%	
9002 : ESE SERVICES	-	-	\$10,000	-	\$(10,000)	-100%	
1205 : GENERAL â€" COMPUTER SCIENCE CERTIFICATION GRANT	-	\$18,838	-	-	-	0%	Grant pending.
9200 : CURRICULUM & INSTRUCTIONAL	-	\$18,838	-	-	-	0%	
1213 : WBLE	\$6,708	\$4,951	\$34,500	\$34,290	\$(210)	-1%	
9002 : ESE SERVICES	\$6,708	\$4,951	\$34,500	\$34,290	\$(210)	-1%	
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$233,154	\$169,077	\$169,175	\$26,521	\$(142,654)	-84%	Last year of Grant. Balance of funds will be reallocated.
0061 : BEACHLAND ELEMENTARY	\$16,472	-	-	-	-	0%	
0101 : FELLSMERE ELEMENTARY	\$29,859	-	-	\$17,866	\$17,866	0%	
0121 : PELICAN ISLAND ELEMENTARY	\$8,740	-	-	-	-	0%	
0141 : CITRUS ELEMENTARY	\$35,992	\$80,567	\$80,566	-	\$(80,566)	-100%	
0151 : DODGERTOWN ELEMENTARY	\$35,433	-	-	-	-	0%	
0161 : VERO BEACH ELEMENTARY	\$22,726	-	-	-	-	0%	
0191 : SEBASTIAN ELEMENTARY	\$8,372	-	-	-	-	0%	
0201 : GLENDALE ELEMENTARY	\$3,334	-	-	-	-	0%	
0221 : INDIAN RIVER ACADEMY	\$24,482	\$85,166	\$85,165	-	\$(85,165)	-100%	
0341 : TREASURE COAST ELEMENTARY	\$3,275	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	-	\$3,345	\$3,444	\$8,655	\$5,211	151%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$8,706	-	-	-	-	0%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0051 : OSCEOLA MAGNET ELEMENTARY	\$25,458	-	-	-	-	0%	
0301 : LIBERTY MAGNET ELEMENTARY	\$10,304	-	-	-	-	0%	
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	\$5,236	\$94,824	-	-	-	0%	Budget no longer required for 2023-24.
0031 : VERO BEACH HIGH SCHOOL	\$1,806	\$75,513	-	-	-	0%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	-	-	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	-	-	-	-	-	0%	
0271 : OSLO MIDDLE SCHOOL	\$389	-	-	-	-	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$1,550	\$19,311	-	-	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	-	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$1,492	-	-	-	-	0%	
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$383,616	\$345,657	\$345,657	\$304,297	\$(41,360)	-12%	Budget for staff to work planning periods.
0031 : VERO BEACH HIGH SCHOOL	\$44,168	\$48,203	\$48,203	\$41,907	\$(6,296)	-13%	
0061 : BEACHLAND ELEMENTARY	\$10,644	\$4,785	\$4,785	\$3,841	\$(944)	-20%	
0081 : GIFFORD MIDDLE SCHOOL	\$11,531	\$15,240	\$15,240	\$12,670	\$(2,570)	-17%	
0101 : FELLSMERE ELEMENTARY	\$25,463	\$23,966	\$23,966	\$21,364	\$(2,602)	-11%	
0121 : PELICAN ISLAND ELEMENTARY	\$25,883	\$2,142	\$2,142	\$2,142	-	0%	
0141 : CITRUS ELEMENTARY	\$14,702	\$18,757	\$18,757	\$15,880	\$(2,878)	-15%	
0151 : DODGERTOWN ELEMENTARY	\$17,321	\$54,497	\$54,497	\$48,033	\$(6,464)	-12%	
0161 : VERO BEACH ELEMENTARY	\$25,022	\$28,820	\$28,820	\$26,719	\$(2,101)	-7%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$31,452	\$16,649	\$16,649	\$15,237	\$(1,412)	-8%	
0191 : SEBASTIAN ELEMENTARY	\$25,092	\$202	\$202	\$202	-	0%	
0201 : GLENDALE ELEMENTARY	\$9,758	\$6,418	\$6,418	\$4,569	\$(1,849)	-29%	
0221 : INDIAN RIVER ACADEMY	\$13,550	\$13,170	\$13,170	\$11,553	\$(1,617)	-12%	
0271 : OSLO MIDDLE SCHOOL	\$21,637	\$31,786	\$31,786	\$27,102	\$(4,684)	-15%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$26,375	\$38,046	\$38,046	\$33,637	\$(4,409)	-12%	
0341 : TREASURE COAST ELEMENTARY	\$20,592	\$11,489	\$11,489	\$11,123	\$(366)	-3%	
0371 : STORM GROVE MIDDLE SCHOOL	\$6,649	\$20,889	\$20,889	\$19,113	\$(1,776)	-8%	
9011 : READING ALLOCATION *FEPP*	\$2,458	-	-	-	-	0%	
9015 : PRE-KINDERGARTEN PROGRAM	\$1,637	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$541	-	-	-	-	0%	
0131 : WABASSO SCHOOL FOR ESE	\$9,198	-	-	-	-	0%	
9002 : ESE SERVICES	\$7,092	-	-	-	-	0%	
0033 : IR PREP	\$224	-	-	-	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$10,180	\$3,887	\$3,887	\$3,324	\$(563)	-14%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$10,631	\$5,622	\$5,622	\$4,793	\$(829)	-15%	
0301 : LIBERTY MAGNET ELEMENTARY	\$11,814	\$1,086	\$1,086	\$1,086	-	0%	
1311 : LEGAL FEES PROJECT	\$257,388	\$176,591	\$316,262	\$316,262	-	0%	No change in budget.
9100 : SCHOOL BOARD OFFICE	\$206,436	\$122,136	\$250,000	\$250,000	-	0%	
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	-	\$9,406	\$10,000	\$10,000	-	0%	
9115 : DISTRICTWIDE SERVICES	\$9,213	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	-	\$37,028	\$50,000	\$50,000	-	0%	
9300 : BUSINESS & FINANCE	-	-	\$3,000	-	\$(3,000)	-100%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
9002 : ESE SERVICES	-	\$6,622	-	\$3,000	\$3,000	0%	
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	\$41,739	\$1,400	\$3,262	\$3,262	-	0%	
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	\$1,625	\$16,988	\$567	-	\$(567)	-100%	Grant pending.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	-	\$4,714	-	-	-	0%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$1,625	\$1,412	\$567	-	\$(567)	-100%	
5003 : NORTH COUNTY CHARTER SCHOOL	-	\$2,516	-	-	-	0%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	-	\$2,022	-	-	-	0%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	-	\$6,325	-	-	-	0%	
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$36,595	\$36,595	-	\$(36,595)	-100%	Grant pending.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	-	\$10,704	\$10,704	-	\$(10,704)	-100%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	-	\$2,064	\$2,064	-	\$(2,064)	-100%	
5003 : NORTH COUNTY CHARTER SCHOOL	-	\$5,452	\$5,452	-	\$(5,452)	-100%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	-	\$4,571	\$4,571	-	\$(4,571)	-100%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	-	\$13,803	\$13,803	-	\$(13,803)	-100%	
1400 : PROPERTY/CASUALTY INSURANCE	\$2,297,738	\$2,741,410	\$2,799,308	\$3,002,046	\$202,738	7%	Premium increase for property, general liability, Workers Comp, and auto coverage. The increase for the district was significantly lower than the state average and other counties. Lower claims and a strong risk mgt team contained cost increase. District is part of the consortium South Central Educational Risk Management Program (SCERMP).
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	\$2,297,738	\$2,741,410	\$2,799,308	\$3,002,046	\$202,738	7%	
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$12,880,784	\$12,930,927	\$13,534,265	\$14,137,427	\$603,162	4%	Allocation based on state FEFP funding and Charter Schools projected FTE.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$3,602,084	\$3,735,464	\$3,745,161	\$3,931,944	\$186,783	5%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$751,842	\$717,036	\$831,655	\$760,348	\$(71,307)	-9%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$2,037,208	\$1,584,161	\$2,143,594	\$2,119,925	\$(23,669)	-1%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$1,528,840	\$1,685,427	\$1,606,193	\$1,789,635	\$183,442	11%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$4,960,810	\$5,208,840	\$5,207,662	\$5,535,575	\$327,913	6%	
9115 : DISTRICTWIDE SERVICES	-	-	-	-	-	0%	
9116 : DISTRICTWIDE RESERVES	-	-	-	-	-	0%	
1409 : CHARTER CAPITAL OUTLAY	\$1,275,766	\$1,234,755	\$1,262,161	\$1,236,725	\$(25,436)	-2%	Appropriation is based on prior year funding. This budget is a pass through distribution to Charter Schools and will be updated once final figures are received from the State.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$347,421	\$356,436	\$343,077	\$356,436	\$13,359	4%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$84,946	\$74,157	\$84,023	\$74,127	\$(9,896)	-12%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$230,935	\$174,136	\$228,481	\$174,136	\$(54,345)	-24%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$148,489	\$157,388	\$145,639	\$157,388	\$11,749	8%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$463,975	\$472,638	\$460,941	\$474,638	\$13,697	3%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
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1501 : MISC PAY: PAYROLL DISTRICT INITATIVE	\$35,279	-	-	-	-	0%	Budget no longer required.
9200 : CURRICULUM & INSTRUCTIONAL	\$35,279	-	-	-	-	0%	
1503 : DISTRICT ACCREDITATION AND UNITARY STATUS	-	\$15,395	-	\$162,535	\$162,535	0%	Separate budget to better track cost. Budget moved from other projects for improved accountability.
9200 : CURRICULUM & INSTRUCTIONAL	-	\$15,395	-	\$162,535	\$162,535	0%	Attorney fees and District Accreditation.
1504 : EMPLOYEE & STUDENT PUBLIC RELATIONS	\$10,467	\$10,001	\$10,476	\$10,476	-	0%	No change in budget.
9113 : PUBLIC INFORMATION OFFICE	\$10,467	\$10,001	\$10,476	\$10,476	-	0%	
1505 : SUMMER SCHOOL *ODD YEARS*	\$15,377	\$140,482	\$469,488	\$100,137	\$(369,351)	-79%	Funding for 2022-23 and 2023-24 summer school was and will be mostly funded from competitive grants. Budget of \$100K in 2023-24 is to cover the balance not funded by grants.
0031 : VERO BEACH HIGH SCHOOL	-	\$1,234	-	\$5,000	\$5,000	0%	
0101 : FELLSMERE ELEMENTARY	-	\$2,564	-	\$2,500	\$2,500	0%	
0141 : CITRUS ELEMENTARY	-	\$4,479	-	\$5,000	\$5,000	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	-	\$5,010	-	\$5,000	\$5,000	0%	
0341 : TREASURE COAST ELEMENTARY	-	\$2,734	-	\$5,137	\$5,137	0%	
9008 : TRANSPORTATION	\$13,176	\$119,656	-	\$52,760	\$52,760	0%	
9116 : DISTRICTWIDE RESERVES	-	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$2,111	-	\$8,738	-	\$(8,738)	-100%	
0131 : WABASSO SCHOOL FOR ESE	-	\$4,805	-	\$3,240	\$3,240	0%	
9002 : ESE SERVICES	\$90	-	\$750	\$21,500	\$20,750	2767%	
9556 : OFFICE OF EXTENDED LEARNING SERVICES	-	-	\$460,000	-	\$(460,000)	-100%	
1506 : SUMMER SCHOOL *EVEN YEARS*	\$731,959	\$20,749	\$597,002	\$300,000	\$(297,002)	-50%	Funding for 2022-23 and 2023-24 summer school was and will be mostly funded from competitive grants. Budget of \$300K in 2023-24 is to cover the balance not funded by grants.
0031 : VERO BEACH HIGH SCHOOL	\$102,660	-	\$27,137	-	\$(27,137)	-100%	
0101 : FELLSMERE ELEMENTARY	\$9,358	-	\$30,510	-	\$(30,510)	-100%	
0161 : VERO BEACH ELEMENTARY	\$156,053	\$1,586	\$9,716	-	\$(9,716)	-100%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$91,366	-	\$21,883	-	\$(21,883)	-100%	
0341 : TREASURE COAST ELEMENTARY	\$93,867	\$1,118	\$22,795	-	\$(22,795)	-100%	
9008 : TRANSPORTATION	\$125,181	\$18,046	-	-	-	0%	
9011 : READING ALLOCATION *FEFP*	\$9,530	-	-	-	-	0%	
9115 : DISTRICTWIDE SERVICES	-	-	-	\$300,000	\$300,000	0%	
0131 : WABASSO SCHOOL FOR ESE	\$67,988	-	\$25,034	-	\$(25,034)	-100%	
9002 : ESE SERVICES	\$75,956	-	\$459,927	-	\$(459,927)	-100%	
1507 : COPIER LEASING COSTS	\$8,382	\$8,737	\$10,460	\$10,498	\$38	0%	No change in budget.
9101 : SUPERINTENDENT'S OFFICE	\$8,382	\$8,737	\$10,460	\$10,498	\$38	0%	
1508 : NEGOTIATIONS	\$4,707	\$6,737	\$6,265	\$39,325	\$33,060	528%	Budget increase based on anticipated requirements.
9400 : HUMAN RESOURCES DEPARTMENT	\$4,707	\$6,737	\$6,265	\$39,325	\$33,060	528%	

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1509 : FINGERPRINTING COSTS	\$52,896	\$44,789	\$50,600	\$50,600	-	0%	No change in budget.
9400 : HUMAN RESOURCES DEPARTMENT	\$52,896	\$44,789	\$50,600	\$50,600	-	0%	
1512 : DW-GROUNDS MAINTENANCE	\$513,216	\$511,566	\$562,184	\$636,798	\$74,614	13%	Increase based on anticipated cost increase.
9006 : PHYSICAL PLANT	\$513,216	\$511,566	\$562,184	\$636,798	\$74,614	13%	
1513 : FEES PAID TO COUNTY	\$187,769	\$238,570	\$170,000	\$176,800	\$6,800	4%	Increase based on anticipated cost increase.
0031 : VERO BEACH HIGH SCHOOL	\$150	\$150	-	\$150	\$150	0%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$75	\$75	-	\$75	\$75	0%	
0061 : BEACHLAND ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0081 : GIFFORD MIDDLE SCHOOL	\$75	\$75	-	\$75	\$75	0%	
0101 : FELLSMERE ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0121 : PELICAN ISLAND ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0141 : CITRUS ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0151 : DODGERTOWN ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0161 : VERO BEACH ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$75	\$75	-	\$75	\$75	0%	
0191 : SEBASTIAN ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0201 : GLENDALE ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0221 : INDIAN RIVER ACADEMY	\$75	\$75	-	\$75	\$75	0%	
0271 : OSLO MIDDLE SCHOOL	\$75	\$75	-	\$75	\$75	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$75	\$75	-	\$75	\$75	0%	
0341 : TREASURE COAST ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0371 : STORM GROVE MIDDLE SCHOOL	\$75	\$75	-	\$75	\$75	0%	
9115 : DISTRICTWIDE SERVICES	\$185,969	\$236,770	\$170,000	\$175,000	\$5,000	3%	
0131 : WABASSO SCHOOL FOR ESE	\$150	\$150	-	\$150	\$150	0%	
0033 : IR PREP	\$75	\$75	-	\$75	\$75	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
0301 : LIBERTY MAGNET ELEMENTARY	\$75	\$75	-	\$75	\$75	0%	
1515 : TURF MANAGEMENT	\$180,326	\$185,235	\$185,235	\$185,235	-	0%	No change in budget.
9006 : PHYSICAL PLANT	\$180,326	\$185,235	\$185,235	\$185,235	-	0%	
1516 : PROJECT LEAD THE WAY	\$1,165	\$950	\$1,250	\$950	\$(300)	-24%	Budget is based on prior year actual expenditures and program requirements.
0061 : BEACHLAND ELEMENTARY	\$1,165	\$950	\$1,250	\$950	\$(300)	-24%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	-	-	-	0%	
1517 : INTERNAL AUDITOR/AUDIT COMMITTEE COSTS	\$16,000	\$16,000	\$24,250	\$16,000	\$(8,250)	-34%	Budget is based on prior year actual expenditures and program requirements.
9300 : BUSINESS & FINANCE	\$16,000	\$16,000	\$24,250	\$16,000	\$(8,250)	-34%	
1518 : PRINTING, POSTAGE, & COMMUNICATIONS	\$1,420	\$1,847	\$9,893	\$9,914	\$21	0%	No change in budget.
9224 : STUDENT SERVICES	-	-	\$3,214	\$3,214	-	0%	
9400 : HUMAN RESOURCES DEPARTMENT	\$1,420	\$1,847	\$6,679	\$6,700	\$21	0%	

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1519 : CHARTER LITIGATION SETTLEMENT	\$422,871	-	-	-	-	0%	Final payment made in 2021-22.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$120,729	-	-	-	-	0%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$23,440	-	-	-	-	0%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$58,386	-	-	-	-	0%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$48,438	-	-	-	-	0%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$171,877	-	-	-	-	0%	
1521 : SUBS: CEA TEMPORARY DUTY	\$305	\$1,037	-	-	-	0%	Budget will be loaded as needed.
0031 : VERO BEACH HIGH SCHOOL	\$78	\$134	-	-	-	0%	
0101 : FELLSMERE ELEMENTARY	\$98	\$469	-	-	-	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$129	\$433	-	-	-	0%	
1524 : LOSSES: TREASURY OFFSET	-	\$1,541	-	-	-	0%	Budget will be loaded as needed.
9001 : DISTRICTWIDE	-	\$1,541	-	-	-	0%	
1532 : CWA CONTRACT	\$2,681	\$2,029	-	-	-	0%	Budget will be loaded as needed.
0031 : VERO BEACH HIGH SCHOOL	\$1,307	-	-	-	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,304	\$2,029	-	-	-	0%	
0201 : GLENDALE ELEMENTARY	\$70	-	-	-	-	0%	
1534 : SUPERINTENDENT DISCRETIONARY	\$12,694	\$1,330	\$19,140	\$19,140	-	0%	No change in budget.
9101 : SUPERINTENDENT'S OFFICE	\$12,694	\$1,330	\$19,140	\$19,140	-	0%	
1536 : COVID-19 CORONAVIRUS	\$49,605	\$118	\$103,683	\$2,083	\$(101,600)	-98%	Budget no longer required.
0031 : VERO BEACH HIGH SCHOOL	\$824	-	-	-	-	0%	
0061 : BEACHLAND ELEMENTARY	\$259	-	-	-	-	0%	
0081 : GIFFORD MIDDLE SCHOOL	\$85	-	-	-	-	0%	
0101 : FELLSMERE ELEMENTARY	\$416	-	-	-	-	0%	
0121 : PELICAN ISLAND ELEMENTARY	\$155	-	-	-	-	0%	
0141 : CITRUS ELEMENTARY	\$478	-	-	-	-	0%	
0161 : VERO BEACH ELEMENTARY	\$146	-	-	-	-	0%	
0191 : SEBASTIAN ELEMENTARY	\$147	-	-	-	-	0%	
0201 : GLENDALE ELEMENTARY	\$167	-	-	-	-	0%	
0221 : INDIAN RIVER ACADEMY	\$193	-	-	-	-	0%	
0271 : OSLO MIDDLE SCHOOL	\$934	-	-	-	-	0%	
0341 : TREASURE COAST ELEMENTARY	\$1,137	-	-	-	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	\$617	-	-	-	-	0%	
9006 : PHYSICAL PLANT	\$23,322	-	-	-	-	0%	
9008 : TRANSPORTATION	\$1,144	\$118	\$1,600	\$100	\$(1,500)	-94%	
9101 : SUPERINTENDENT'S OFFICE	\$36	-	\$1,581	\$1,581	-	0%	
9113 : PUBLIC INFORMATION OFFICE	\$25	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	-	-	\$48	\$48	-	0%	
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	\$25	-	-	-	-	0%	
9224 : STUDENT SERVICES	-	-	\$254	\$254	-	0%	
9300 : BUSINESS & FINANCE	-	-	-	-	-	0%	
9332 : PURCHASING/WAREHOUSE	\$18,386	-	\$100,000	-	\$(100,000)	-100%	
9553 : BUILDING DEPARTMENT	\$100	-	\$100	-	\$(100)	-100%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022	2022-2023	2022-2023		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book			
9002 : ESE SERVICES	-	-	\$100	\$100	-	0%	
0033 : IR PREP	\$171	-	-	-	-	0%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$839	-	-	-	-	0%	
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	-	-	-	-	-	0%	
1539 : DIFFERENTIATED PAY	\$279,288	\$273,684	\$280,000	\$290,731	\$10,731	4%	Supplement pay for specific Teachers at Title I schools.
0081 : GIFFORD MIDDLE SCHOOL	\$23,208	\$17,303	\$23,208	\$16,852	\$(6,356)	-27%	
0101 : FELLSMERE ELEMENTARY	\$22,196	\$25,389	\$22,196	\$24,936	\$2,740	12%	
0121 : PELICAN ISLAND ELEMENTARY	\$17,152	\$18,319	\$17,153	\$18,320	\$1,167	7%	
0141 : CITRUS ELEMENTARY	\$29,304	\$27,529	\$29,304	\$27,530	\$(1,774)	-6%	
0151 : DODGERTOWN ELEMENTARY	\$20,118	\$19,811	\$20,119	\$19,810	\$(309)	-2%	
0161 : VERO BEACH ELEMENTARY	\$24,780	\$24,567	\$24,780	\$29,337	\$4,557	18%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$28,699	\$27,419	\$28,699	\$27,419	\$(1,280)	-4%	
0191 : SEBASTIAN ELEMENTARY	\$15,796	\$16,305	\$15,796	\$26,865	\$11,069	70%	
0201 : GLENDALE ELEMENTARY	\$21,220	\$19,820	\$21,220	\$19,818	\$(1,402)	-7%	
0221 : INDIAN RIVER ACADEMY	\$16,311	\$17,290	\$16,311	\$17,289	\$978	6%	
0271 : OSLO MIDDLE SCHOOL	\$29,698	\$28,925	\$29,699	\$31,152	\$1,453	5%	
0341 : TREASURE COAST ELEMENTARY	\$24,761	\$23,910	\$24,761	\$24,311	\$(451)	-2%	
9115 : DISTRICTWIDE SERVICES	-	-	\$708	-	\$(708)	-100%	
0033 : IR PREP	\$6,046	\$7,095	\$6,046	\$7,092	\$1,046	17%	
1546 : ACT SAT (HIGH SCHOOLS)	\$12,467	\$17,256	\$82,952	\$60,665	\$(22,287)	-27%	Budget is based on projected program revenue and anticipated student participation.
9228 : ASSESSMENT	\$12,467	\$17,256	\$82,952	\$60,665	\$(22,287)	-27%	
1547 : P-CARD PROGRAM	\$545	\$1,362	\$40,000	\$40,000	-	0%	Pass through account to process school's internal accounts P-card transactions.
0031 : VERO BEACH HIGH SCHOOL	\$269	\$72	\$7,100	\$4,398	\$(2,702)	-38%	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	-	\$1,000	\$3,000	\$2,000	200%	
0061 : BEACHLAND ELEMENTARY	-	-	\$2,500	\$1,500	\$(1,000)	-40%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	\$500	\$500	-	0%	
0101 : FELLSMERE ELEMENTARY	-	-	-	-	-	0%	
0121 : PELICAN ISLAND ELEMENTARY	-	-	\$3,000	\$2,000	\$(1,000)	-33%	
0151 : DODGERTOWN ELEMENTARY	-	\$158	\$3,000	\$3,000	-	0%	
0161 : VERO BEACH ELEMENTARY	\$(225)	-	\$500	\$500	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	-	\$649	\$1,400	\$1,600	\$200	14%	
0191 : SEBASTIAN ELEMENTARY	-	-	\$700	\$700	-	0%	
0201 : GLENDALE ELEMENTARY	-	-	\$1,500	\$3,602	\$2,102	140%	
0221 : INDIAN RIVER ACADEMY	-	-	\$1,200	\$1,200	-	0%	
0271 : OSLO MIDDLE SCHOOL	\$(213)	\$240	\$3,400	\$2,674	\$(726)	-21%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$720	\$(720)	\$1,000	\$1,800	\$800	80%	
0341 : TREASURE COAST ELEMENTARY	-	-	\$2,900	\$2,500	\$(400)	-14%	
0371 : STORM GROVE MIDDLE SCHOOL	-	-	\$1,800	\$1,000	\$(800)	-44%	
9115 : DISTRICTWIDE SERVICES	-	\$964	-	\$4,326	\$4,326	0%	
0131 : WABASSO SCHOOL FOR ESE	-	-	\$2,500	\$2,500	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$(6)	-	\$3,000	\$1,200	\$(1,800)	-60%	
0301 : LIBERTY MAGNET ELEMENTARY	-	-	\$3,000	\$2,000	\$(1,000)	-33%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)	
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$390,395	\$426,784	\$335,139	\$447,833	\$112,694	34%	Actual expenditures for 2022-23 were \$36K or 9% higher than 2021-22 actuals. 2022-23 actual were \$91K or 27% higher than budget because of increase rates and utilization. However, the 2023-24 budget of \$447K is \$21K or 5% higher than 2022-23 actual. A 5% increase is customary.
0031 : VERO BEACH HIGH SCHOOL	\$48,949	\$61,700	\$43,000	\$66,207	\$23,207	54%	Budget is based on prior year actuals and anticipated cost increase. Differences between schools will vary based on school square footage, student population and equipment (i.e. water cooled vs. air cooled chillers) at each site.
0061 : BEACHLAND ELEMENTARY	\$7,359	\$5,452	\$6,700	\$5,564	\$(1,136)	-17%	
0081 : GIFFORD MIDDLE SCHOOL	\$12,955	\$17,682	\$12,000	\$17,368	\$5,368	45%	
0101 : FELLSMERE ELEMENTARY	\$27,939	\$42,345	\$21,000	\$42,511	\$21,511	102%	
0121 : PELICAN ISLAND ELEMENTARY	\$7,946	\$7,950	\$6,800	\$8,234	\$1,434	21%	
0141 : CITRUS ELEMENTARY	\$35,499	\$34,646	\$30,000	\$39,366	\$9,366	31%	
0151 : DODGERTOWN ELEMENTARY	\$18,818	\$19,585	\$17,630	\$20,517	\$2,887	16%	
0161 : VERO BEACH ELEMENTARY	\$24,447	\$18,798	\$20,000	\$20,092	\$92	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$14,204	\$13,106	\$13,000	\$13,774	\$774	6%	
0191 : SEBASTIAN ELEMENTARY	\$20,910	\$15,848	\$17,000	\$16,798	\$(202)	-1%	
0201 : GLENDALE ELEMENTARY	\$9,074	\$13,746	\$7,150	\$14,771	\$7,621	107%	
0221 : INDIAN RIVER ACADEMY	\$10,273	\$11,372	\$9,000	\$12,135	\$3,135	35%	
0271 : OSLO MIDDLE SCHOOL	\$16,079	\$18,530	\$14,000	\$18,622	\$4,622	33%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$41,312	\$49,220	\$35,000	\$50,595	\$15,595	45%	
0341 : TREASURE COAST ELEMENTARY	\$6,909	\$8,102	\$6,000	\$8,306	\$2,306	38%	
0371 : STORM GROVE MIDDLE SCHOOL	\$27,699	\$36,510	\$25,000	\$39,218	\$14,218	57%	
9008 : TRANSPORTATION	\$4,953	\$4,717	\$5,103	\$4,844	\$(259)	-5%	
9115 : DISTRICTWIDE SERVICES	\$1,971	\$2,170	\$1,956	\$2,340	\$384	20%	
9118 : SUPPORT SERVICES COMPLEX	\$6,978	\$7,225	\$6,000	\$7,399	\$1,399	23%	
9119 : ADMINISTRATION BUILDING	\$3,729	\$3,812	\$3,000	\$3,887	\$887	30%	
0131 : WABASSO SCHOOL FOR ESE	\$10,806	\$7,653	\$10,000	\$7,668	\$(2,332)	-23%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$11,610	\$7,480	\$9,000	\$7,115	\$(1,885)	-21%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$9,766	\$9,929	\$7,800	\$11,179	\$3,379	43%	
0301 : LIBERTY MAGNET ELEMENTARY	\$10,209	\$9,206	\$9,000	\$9,325	\$325	4%	
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$94,125	\$64,021	\$103,800	\$67,204	\$(36,596)	-35%	Actual expenditures for 2022-23 were \$30K or 32% lower than 2021-22 actuals. 2022-23 actual were \$40K or 38% lower than budget because reduced consumption. However, the 2023-24 budget of \$67K is \$3K or 4% lower than 2022-23 actual. The continued decline is a result lower consumption.
0031 : VERO BEACH HIGH SCHOOL	\$36,238	\$30,022	\$30,000	\$29,008	\$(992)	-3%	
0081 : GIFFORD MIDDLE SCHOOL	\$847	\$250	-	\$315	\$315	0%	
0121 : PELICAN ISLAND ELEMENTARY	\$5,550	\$1,903	\$1,500	\$2,398	\$898	60%	

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Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0151 : DODGERTOWN ELEMENTARY	\$1,008	\$716	-	-	-	0%	
0161 : VERO BEACH ELEMENTARY	\$1,668	\$856	\$3,000	\$319	\$(2,681)	-89%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$7,470	\$4,133	\$7,300	\$5,208	\$(2,092)	-29%	
0191 : SEBASTIAN ELEMENTARY	\$6,898	\$5,526	\$10,000	\$6,963	\$(3,037)	-30%	
0201 : GLENDALE ELEMENTARY	\$6,336	\$4,019	\$8,000	\$5,064	\$(2,936)	-37%	
0221 : INDIAN RIVER ACADEMY	\$10,562	\$2,277	\$11,000	\$2,869	\$(8,131)	-74%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$12,643	\$10,862	\$7,000	\$10,705	\$3,705	53%	
0371 : STORM GROVE MIDDLE SCHOOL	\$3,672	\$2,762	\$5,000	\$3,480	\$(1,520)	-30%	
9115 : DISTRICTWIDE SERVICES	-	-	\$20,000	-	\$(20,000)	-100%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$1,234	\$695	\$1,000	\$876	\$(124)	-12%	
1552 : FAMILY EMPOWERMENT SCHOLARSHIP	-	-	\$5,482,281	\$9,831,963	\$4,349,682	79%	Reserved for the revenue reduction in 3rd FEFP calculation for Family Empowerment Scholarships. Actual deduction in 2020-21 was \$1M, in 2021-22 was \$3.7M, 2022-23 was \$5.4M and the estimate for 2023-24 is \$9.9M. No expense in prior year because revenue is removed and state uses to pay scholarships. FTE is accounted for at district level for tracking, enrollment and budgeting. Payment is made at state level. Currently there no contingency budget reserved for additional FES above the State projection of 1118 FTE or to compensate for the loss of revenue because of the FES Scholarship reconciliation process with FLDOE.
9116 : DISTRICTWIDE RESERVES	-	-	\$5,482,281	\$9,831,963	\$4,349,682	79%	
1553 : DISTRICTWIDE RECYCLING PROGRAM	\$57,180	\$23,969	\$25,000	\$26,250	\$1,250	5%	Insignificant change from prior year.
9006 : PHYSICAL PLANT	\$57,180	\$23,969	\$25,000	\$26,250	\$1,250	5%	
1556 : RESERVE FOR TAN COSTS	-	\$141,095	-	\$27,500	\$27,500	0%	No Change in budget.
9001 : DISTRICTWIDE	-	\$118,759	-	-	-	0%	
9300 : BUSINESS & FINANCE	-	\$22,336	-	\$27,500	\$27,500	0%	
1561 : HOSPITALITY	\$4,539	\$8,689	\$6,965	\$6,965	-	0%	No Change in budget.
9101 : SUPERINTENDENT'S OFFICE	\$4,539	\$8,689	\$6,965	\$6,965	-	0%	
1562 : CAREER VOCATIONAL ADD-ON FTE	\$368,964	\$539,084	\$847,245	\$1,205,089	\$357,844	42%	The budget increase is because of a 64% increase in additional earn FTE and 18% increase in the funding per FTE (BSA). Budget is based on projected program revenue and anticipated student participation.
0031 : VERO BEACH HIGH SCHOOL	\$148,136	\$313,196	\$223,357	\$109,577	\$(113,780)	-51%	
0081 : GIFFORD MIDDLE SCHOOL	\$4,276	-	\$1	\$1	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,500	\$525	\$527	\$602	\$75	14%	
0271 : OSLO MIDDLE SCHOOL	\$9,495	\$1,584	\$1	\$1	\$0	25%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$198,633	\$223,829	\$135,547	\$84,180	\$(51,366)	-38%	
0371 : STORM GROVE MIDDLE SCHOOL	\$2,979	-	\$52	\$52	-	0%	
9101 : SUPERINTENDENT'S OFFICE	-	\$(50)	-	\$50	\$50	0%	

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9115 : DISTRICTWIDE SERVICES	\$3,945	-	\$237,761	\$1,010,627	\$772,866	325%	Reserve for survey 5 when revenue is reported.
9116 : DISTRICTWIDE RESERVES	-	-	\$250,000	-	\$(250,000)	-100%	
1565 : BANK/INVESTMENT FEES	\$19,829	\$19	\$20,000	-	\$(20,000)	-100%	The increase in short term interest rates has allowed the district to earn more interest income. This additional interest income offsets these fees.
9115 : DISTRICTWIDE SERVICES	\$19,829	\$19	\$20,000	-	\$(20,000)	-100%	
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$10,125,276	\$12,001,260	\$9,883,568	\$13,041,919	\$3,158,351	32%	The Discretionary Operating Millage funding is allocated in two different projects; project 1567 for district and charter schools and 1568 for technology. Funding for these projects will vary from year to year depending on district initiatives and state funding. Projected revenue for 2023-24 from the Discretionary Millage is approximately \$13M. Allocations will be adjusted for the final budget to maximize utilization of funding.
0031 : VERO BEACH HIGH SCHOOL	\$934,645	\$2,091,810	\$898,985	\$2,250,127	\$1,351,142	150%	
0061 : BEACHLAND ELEMENTARY	\$319,334	\$321,472	\$299,826	\$311,447	\$11,621	4%	
0081 : GIFFORD MIDDLE SCHOOL	\$465,827	\$76,278	\$451,527	\$481,066	\$29,538	7%	
0101 : FELLSMERE ELEMENTARY	\$304,970	\$276,121	\$299,829	\$311,447	\$11,618	4%	
0121 : PELICAN ISLAND ELEMENTARY	\$309,063	\$322,254	\$299,826	\$311,447	\$11,621	4%	
0141 : CITRUS ELEMENTARY	\$390,776	\$408,226	\$377,453	\$390,836	\$13,383	4%	
0151 : DODGERTOWN ELEMENTARY	\$279,353	\$289,099	\$299,826	\$311,447	\$11,621	4%	
0161 : VERO BEACH ELEMENTARY	\$284,421	\$263,693	\$299,826	\$311,447	\$11,621	4%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$737,324	\$672,462	\$641,778	\$676,354	\$34,576	5%	
0191 : SEBASTIAN ELEMENTARY	\$269,878	\$304,394	\$299,826	\$311,447	\$11,621	4%	
0201 : GLENDALE ELEMENTARY	\$293,453	\$296,355	\$300,495	\$311,447	\$10,951	4%	
0221 : INDIAN RIVER ACADEMY	\$269,578	\$295,142	\$299,826	\$311,447	\$11,621	4%	
0271 : OSLO MIDDLE SCHOOL	\$802,416	\$755,149	\$756,126	\$825,891	\$69,764	9%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$691,043	\$1,510,399	\$677,456	\$1,536,347	\$858,891	127%	
0341 : TREASURE COAST ELEMENTARY	\$353,518	\$390,689	\$377,949	\$390,836	\$12,887	3%	
0371 : STORM GROVE MIDDLE SCHOOL	\$954,342	\$801,399	\$687,741	\$731,599	\$43,857	6%	
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$400,717	\$464,231	\$469,613	\$531,606	\$61,993	13%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$79,733	\$76,887	\$91,854	\$88,440	\$(3,414)	-4%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$213,091	\$180,386	\$249,721	\$262,602	\$12,881	5%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$171,235	\$205,053	\$200,679	\$234,733	\$34,054	17%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$535,148	\$615,402	\$627,158	\$704,919	\$77,761	12%	
9116 : DISTRICTWIDE RESERVES	-	-	-	\$19,134	\$19,134	0%	
9224 : STUDENT SERVICES	-	\$299,662	-	\$408,961	\$408,961	0%	
0033 : IR PREP	\$75,417	\$38,279	\$76,496	\$82,555	\$6,060	8%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$338,339	\$343,536	\$299,826	\$311,447	\$11,621	4%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$352,769	\$367,079	\$299,826	\$311,447	\$11,621	4%	
0301 : LIBERTY MAGNET ELEMENTARY	\$298,888	\$335,804	\$300,104	\$311,447	\$11,343	4%	

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Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50	\$406,126	\$367,672	\$249,888	\$488,338	\$238,450	95%	See note above Project 1567. Prior year funding was in ESEER grants.
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$406,126	\$367,672	\$249,888	\$488,338	\$238,450	95%	
1570 : NEOLA SERVICES	\$4,650	\$4,650	\$6,453	\$6,453	-	0%	No change in budget.
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	\$4,650	\$4,650	\$6,453	\$1,950	\$(4,503)	-70%	
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	-	-	-	\$4,503	\$4,503	0%	
1573 : LOSSES: FRAUD	-	\$48,418	-	-	-	0%	Budget will be loaded as needed.
9001 : DISTRICTWIDE	-	\$48,418	-	-	-	0%	
1575 : SCHOOL FACILITY RENTALS	\$32,735	\$21,795	\$42,541	\$55,250	\$12,709	30%	The budgets loaded are placeholders for pending rental transactions and related costs.
0031 : VERO BEACH HIGH SCHOOL	\$4,849	\$4,965	\$862	\$3,328	\$2,466	286%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$8,800	-	\$8,000	\$16,000	\$8,000	100%	
0061 : BEACHLAND ELEMENTARY	\$227	-	\$18	\$18	-	0%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	\$440	\$440	-	0%	
0101 : FELLSMERE ELEMENTARY	-	-	\$7	\$7	-	0%	
0121 : PELICAN ISLAND ELEMENTARY	\$976	-	\$1,934	\$1,934	-	0%	
0141 : CITRUS ELEMENTARY	-	-	\$3,100	\$3,100	-	0%	
0161 : VERO BEACH ELEMENTARY	\$272	-	\$2,391	\$2,391	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$4,020	-	\$11,115	\$11,115	-	0%	
0191 : SEBASTIAN ELEMENTARY	-	-	\$25	\$25	-	0%	
0271 : OSLO MIDDLE SCHOOL	-	\$386	\$4,463	\$7,490	\$3,027	68%	
0371 : STORM GROVE MIDDLE SCHOOL	\$10,882	\$16,444	\$9,263	\$8,478	\$(784)	-8%	
9115 : DISTRICTWIDE SERVICES	-	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$2,708	-	-	-	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	-	\$50	\$50	-	0%	
0051 : OSCEOLA MAGNET ELEMENTARY	-	-	\$845	\$845	-	0%	
0301 : LIBERTY MAGNET ELEMENTARY	-	-	\$28	\$28	-	0%	
1576 : CIVICS SEAL OF EXCELLENCE COURSE STIPEND	-	\$36,594	-	\$12,000	\$12,000	0%	Rollover Grant.
9200 : CURRICULUM & INSTRUCTIONAL	-	\$36,594	-	\$12,000	\$12,000	0%	
1578 : SCHOOL RECOGNITION	-	\$1,148,002	-	-	-	0%	Budget will be loaded when awarded is received from the State.
0061 : BEACHLAND ELEMENTARY	-	\$93,875	-	-	-	0%	
0101 : FELLSMERE ELEMENTARY	-	\$102,565	-	-	-	0%	
0191 : SEBASTIAN ELEMENTARY	-	\$64,468	-	-	-	0%	
0221 : INDIAN RIVER ACADEMY	-	\$75,085	-	-	-	0%	
0341 : TREASURE COAST ELEMENTARY	-	\$118,562	-	-	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	-	\$185,382	-	-	-	0%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	-	\$52,029	-	-	-	0%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	-	\$162,573	-	-	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	\$97,872	-	-	-	0%	
0051 : OSCEOLA MAGNET ELEMENTARY	-	\$95,369	-	-	-	0%	
0301 : LIBERTY MAGNET ELEMENTARY	-	\$100,222	-	-	-	0%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1580 : IRCEA SUPPLEMENTS	\$937,370	\$982,679	\$972,732	\$977,301	\$4,570	0%	Budget for various required academic and school supplements for IRCEA members as per union contract.
0031 : VERO BEACH HIGH SCHOOL	\$234,956	\$254,275	\$223,510	\$252,641	\$29,131	13%	
0061 : BEACHLAND ELEMENTARY	\$21,529	\$22,139	\$18,000	\$22,135	\$4,135	23%	
0081 : GIFFORD MIDDLE SCHOOL	\$34,918	\$38,461	\$53,552	\$38,458	\$(15,094)	-28%	
0101 : FELLSMERE ELEMENTARY	\$21,823	\$21,272	\$18,000	\$22,349	\$4,349	24%	
0121 : PELICAN ISLAND ELEMENTARY	\$19,291	\$22,812	\$16,600	\$22,857	\$6,257	38%	
0141 : CITRUS ELEMENTARY	\$21,243	\$21,643	\$18,000	\$21,637	\$3,637	20%	
0151 : DODGERTOWN ELEMENTARY	\$18,344	\$24,334	-	\$24,332	\$24,332	0%	
0161 : VERO BEACH ELEMENTARY	\$24,772	\$23,810	\$20,560	\$23,808	\$3,248	16%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$52,229	\$54,518	\$68,752	\$54,116	\$(14,636)	-21%	
0191 : SEBASTIAN ELEMENTARY	\$21,165	\$19,683	\$19,600	\$19,681	\$81	0%	
0201 : GLENDALE ELEMENTARY	\$18,639	\$18,847	\$17,200	\$18,211	\$1,011	6%	
0221 : INDIAN RIVER ACADEMY	\$19,747	\$18,088	\$16,400	\$18,082	\$1,682	10%	
0271 : OSLO MIDDLE SCHOOL	\$55,383	\$66,482	\$138,852	\$66,047	\$(72,805)	-52%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$204,038	\$205,677	\$172,152	\$202,690	\$30,537	18%	
0341 : TREASURE COAST ELEMENTARY	\$24,370	\$21,905	\$20,300	\$21,898	\$1,598	8%	
0371 : STORM GROVE MIDDLE SCHOOL	\$53,247	\$52,652	\$69,752	\$52,274	\$(17,479)	-25%	
9006 : PHYSICAL PLANT	-	\$223	-	\$223	\$223	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$12,713	\$12,482	\$10,600	\$12,480	\$1,880	18%	
0131 : WABASSO SCHOOL FOR ESE	\$8,271	\$6,660	\$7,000	\$6,658	\$(342)	-5%	
0033 : IR PREP	\$4,681	\$8,469	\$7,000	\$8,471	\$1,471	21%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$22,065	\$22,315	\$18,400	\$22,319	\$3,919	21%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$24,239	\$23,943	\$22,500	\$23,947	\$1,447	6%	
0301 : LIBERTY MAGNET ELEMENTARY	\$19,707	\$21,990	\$16,000	\$21,988	\$5,988	37%	
1581 : SCHOOL DUTY COST	-	\$73,511	\$24,000	\$72,300	\$48,300	201%	Budget to compensate staff to ensure smooth operation of schools before and after school. Budget based on prior year actual expenditures of \$73K.
0061 : BEACHLAND ELEMENTARY	-	\$3,636	\$2,000	\$3,500	\$1,500	75%	
0101 : FELLSMERE ELEMENTARY	-	\$2,756	-	\$2,500	\$2,500	0%	
0121 : PELICAN ISLAND ELEMENTARY	-	-	\$2,000	\$2,500	\$500	25%	
0141 : CITRUS ELEMENTARY	-	\$9,905	\$2,000	\$8,500	\$6,500	325%	
0151 : DODGERTOWN ELEMENTARY	-	\$12,176	\$2,000	\$7,000	\$5,000	250%	
0161 : VERO BEACH ELEMENTARY	-	-	\$2,000	\$3,500	\$1,500	75%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	-	\$1,883	\$2,000	\$2,500	\$500	25%	
0191 : SEBASTIAN ELEMENTARY	-	\$3,686	\$2,000	\$3,500	\$1,500	75%	
0201 : GLENDALE ELEMENTARY	-	\$4,747	\$2,000	\$4,800	\$2,800	140%	
0221 : INDIAN RIVER ACADEMY	-	\$4,551	\$2,000	\$4,000	\$2,000	100%	
0271 : OSLO MIDDLE SCHOOL	-	\$5,495	-	\$5,000	\$5,000	0%	
0341 : TREASURE COAST ELEMENTARY	-	\$4,821	\$2,000	\$4,500	\$2,500	125%	
0371 : STORM GROVE MIDDLE SCHOOL	-	\$3,330	\$2,000	\$5,500	\$3,500	175%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	\$8,050	\$2,000	\$7,500	\$5,500	275%	
0051 : OSCEOLA MAGNET ELEMENTARY	-	\$8,476	-	\$7,500	\$7,500	0%	

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Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1582 : CONSUMABLE SHIPPING COSTS	-	-	\$1,700	\$1,700	-	0%	No change in budget.
9200 : CURRICULUM & INSTRUCTIONAL	-	-	\$1,700	\$1,700	-	0%	
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$752,782	\$2,202,007	\$2,588,012	\$2,666,520	\$78,508	3%	In 2021-22 the a majority of the costs were funded by ESSER and returned to general fund in 2022-23. The \$78K or 3% increase is lower than other IT related cost increase because of the strong IT Senior Leadership who monitor IT contracts, usage, and cost increases to keep all costs low.
9006 : PHYSICAL PLANT	-	\$19,575	\$13,759	\$17,284	\$3,525	26%	
9008 : TRANSPORTATION	\$29,682	\$39,186	\$47,586	\$77,300	\$29,714	62%	
9200 : CURRICULUM & INSTRUCTIONAL	\$79,372	\$989,065	\$1,010,885	\$1,079,836	\$68,951	7%	
9300 : BUSINESS & FINANCE	\$12,358	\$15,283	\$13,223	\$26,244	\$13,021	98%	
9400 : HUMAN RESOURCES DEPARTMENT	\$45,648	\$46,115	\$47,492	\$52,000	\$4,508	9%	
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$13,035	\$16,635	\$36,350	\$23,800	\$(12,550)	-35%	
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$572,688	\$1,076,149	\$1,418,717	\$1,390,057	\$(28,661)	-2%	
1590 : RESERVE CLAIMS UNDER DEDUCTIBLE	\$15,919	\$100,325	\$117,306	\$117,329	\$23	0%	Budget to cover deductible for claims activity.
0031 : VERO BEACH HIGH SCHOOL	\$(4,356)	-	-	-	-	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$5,000	-	-	-	-	0%	
9008 : TRANSPORTATION	\$11,910	\$25,938	\$56,929	\$56,929	-	0%	
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	\$3,364	\$74,387	\$60,377	\$60,400	\$23	0%	
1591 : CUSTODIAL SUBSTITUTES	\$469,759	\$352,394	\$402,356	\$438,776	\$36,419	9%	Budget increase is because of increased cost to hire additional substitutes for custodial services.
9006 : PHYSICAL PLANT	\$469,759	\$352,394	\$402,356	\$438,776	\$36,419	9%	
1594 : PARENTAL TRANSPORTATION	\$8,996	\$4,599	\$22,000	\$5,500	\$(16,500)	-75%	Budget decrease is aligned with expenditure expectations.
9008 : TRANSPORTATION	\$8,996	\$4,599	\$22,000	\$5,500	\$(16,500)	-75%	
1597 : ESE APPS ALLOCATION	\$2,011	\$1,774	\$40,546	\$2,000	\$(38,546)	-95%	Budget based on prior year actual expenditures.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$557	\$483	\$557	\$500	\$(57)	-10%	
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$66	\$56	\$66	\$100	\$34	52%	
5003 : NORTH COUNTY CHARTER SCHOOL	\$364	\$257	\$364	\$300	\$(64)	-18%	
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$341	\$370	\$341	\$400	\$59	17%	
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$683	\$608	\$683	\$700	\$17	3%	
9116 : DISTRICTWIDE RESERVES	-	-	\$38,535	-	\$(38,535)	-100%	
9002 : ESE SERVICES	-	-	-	-	-	0%	
1598 : SICK LEAVE BUYBACK	\$65,396	\$76,456	\$66,122	\$78,461	\$12,339	19%	Budget based on prior year actual expenditures.
0031 : VERO BEACH HIGH SCHOOL	\$6,287	\$1,732	\$6,287	\$1,800	\$(4,487)	-71%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$2,409	-	\$2,409	-	\$(2,409)	-100%	
0061 : BEACHLAND ELEMENTARY	-	\$3,711	-	\$3,800	\$3,800	0%	
0081 : GIFFORD MIDDLE SCHOOL	\$2,181	\$4,156	\$2,181	\$4,200	\$2,019	93%	
0101 : FELLSMERE ELEMENTARY	-	\$3,527	-	\$3,600	\$3,600	0%	

Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0121 : PELICAN ISLAND ELEMENTARY	\$4,043	\$2,697	\$4,043	\$3,000	\$(1,043)	-26%	
0141 : CITRUS ELEMENTARY	\$2,531	\$2,477	\$2,531	\$2,500	\$(31)	-1%	
0161 : VERO BEACH ELEMENTARY	\$8,742	\$11,637	\$8,742	\$12,000	\$3,258	37%	
0201 : GLENDALE ELEMENTARY	-	\$242	-	\$300	\$300	0%	
0221 : INDIAN RIVER ACADEMY	-	\$1,210	-	\$1,300	\$1,300	0%	
0271 : OSLO MIDDLE SCHOOL	-	\$1,214	-	\$1,200	\$1,200	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$4,480	\$9,130	\$4,480	\$9,200	\$4,720	105%	
0371 : STORM GROVE MIDDLE SCHOOL	\$5,553	\$3,749	\$5,553	\$3,800	\$(1,753)	-32%	
9008 : TRANSPORTATION	\$2,963	\$1,077	\$2,963	\$1,100	\$(1,863)	-63%	
9011 : READING ALLOCATION *FEFP*	-	\$10	-	\$11	\$11	0%	
9015 : PRE-KINDERGARTEN PROGRAM	-	\$2,776	-	\$2,800	\$2,800	0%	
9113 : PUBLIC INFORMATION OFFICE	\$2,050	\$2,297	\$2,050	\$2,300	\$250	12%	
9116 : DISTRICTWIDE RESERVES	-	-	\$726	-	\$(726)	-100%	
9119 : ADMINISTRATION BUILDING	\$1,455	\$1,385	\$1,455	\$1,400	\$(55)	-4%	
9400 : HUMAN RESOURCES DEPARTMENT	\$3,032	\$2,942	\$3,032	\$3,000	\$(32)	-1%	
0131 : WABASSO SCHOOL FOR ESE	\$5,810	\$5,448	\$5,810	\$5,500	\$(310)	-5%	
9002 : ESE SERVICES	\$1,967	-	\$1,967	-	\$(1,967)	-100%	
0033 : IR PREP	\$1,185	\$1,318	\$1,185	\$1,300	\$115	10%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$1,890	\$5,543	\$1,890	\$5,750	\$3,860	204%	
0051 : OSCEOLA MAGNET ELEMENTARY	\$1,328	\$2,633	\$1,328	\$3,000	\$1,672	126%	
0301 : LIBERTY MAGNET ELEMENTARY	\$3,617	-	\$3,617	-	\$(3,617)	-100%	
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$3,873	\$5,545	\$3,873	\$5,600	\$1,727	45%	
1599 : SCHOOL SECURITY	\$400,420	\$470,956	\$540,512	\$801,576	\$261,063	48%	Budget for after school activities and events. Budget increase to cover anticipated cost increase.
0031 : VERO BEACH HIGH SCHOOL	\$40,731	\$66,242	\$41,005	\$60,000	\$18,995	46%	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	-	\$400	\$400	-	0%	
0061 : BEACHLAND ELEMENTARY	\$138	\$292	\$1,062	\$1,000	\$(62)	-6%	
0081 : GIFFORD MIDDLE SCHOOL	\$1,440	\$1,000	\$1,000	\$2,000	\$1,000	100%	
0101 : FELLSMERE ELEMENTARY	\$720	\$840	\$600	\$1,000	\$400	67%	
0121 : PELICAN ISLAND ELEMENTARY	-	\$80	\$600	\$1,000	\$400	67%	
0141 : CITRUS ELEMENTARY	-	-	\$600	\$1,600	\$1,000	167%	
0151 : DODGERTOWN ELEMENTARY	-	-	\$600	\$1,000	\$400	67%	
0161 : VERO BEACH ELEMENTARY	\$360	\$720	\$600	\$1,000	\$400	67%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$1,110	\$1,874	\$1,000	\$2,000	\$1,000	100%	
0191 : SEBASTIAN ELEMENTARY	-	\$620	\$1,200	\$1,000	\$(200)	-17%	
0201 : GLENDALE ELEMENTARY	\$240	\$120	\$600	\$1,000	\$400	67%	
0221 : INDIAN RIVER ACADEMY	-	\$240	\$600	\$1,000	\$400	67%	
0271 : OSLO MIDDLE SCHOOL	\$1,700	\$990	\$1,000	\$2,000	\$1,000	100%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$20,621	\$30,991	\$35,000	\$40,000	\$5,000	14%	
0341 : TREASURE COAST ELEMENTARY	\$600	\$120	\$600	\$1,000	\$400	67%	
0371 : STORM GROVE MIDDLE SCHOOL	\$680	\$1,885	\$1,000	\$2,540	\$1,540	154%	
9100 : SCHOOL BOARD OFFICE	\$14,739	\$10,785	\$16,000	\$16,000	-	0%	
9500 : OPERATIONS	-	-	-	\$39,985	\$39,985	0%	
0131 : WABASSO SCHOOL FOR ESE	-	-	\$600	\$1,000	\$400	67%	
0033 : IR PREP	-	-	\$400	\$1,000	\$600	150%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$275	\$1,384	\$600	\$1,000	\$400	67%	

Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0051 : OSCEOLA MAGNET ELEMENTARY	\$720	\$720	\$600	\$1,000	\$400	67%	
0301 : LIBERTY MAGNET ELEMENTARY	\$140	-	\$600	\$1,000	\$400	67%	
9554 : SAFETY & SECURITY SERVICES	\$316,206	\$352,053	\$434,245	\$621,051	\$186,806	43%	
1610 : ADULT EDUCATION	\$998,637	\$1,020,980	\$1,231,797	\$963,653	\$(268,144)	-22%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$998,637	\$1,020,980	\$1,231,797	\$963,653	\$(268,144)	-22%	
1611 : ADULT EDUCATION: CULINARY	-	\$(1,000)	-	\$490,266	\$490,266	0%	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	\$(1,000)	-	\$490,266	\$490,266	0%	
1612 : ADULT EDUCATION: HVAC	-	\$30,521	-	\$34,979	\$34,979	0%	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	\$30,521	-	\$34,979	\$34,979	0%	
1613 : ADULT EDUCATION: CDL	\$13,181	\$20,533	\$1,000	\$21,511	\$20,512	2052%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$13,181	\$20,533	\$1,000	\$21,511	\$20,512	2052%	
1616 : ADULT EDUCATION: WELDING PROGRM	\$147,419	\$65,974	\$245,175	\$150,249	\$(94,926)	-39%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$147,419	\$65,974	\$245,175	\$150,249	\$(94,926)	-39%	
1620 : ADULT EDUCATION: MEDICAL	\$12,845	\$80,651	\$15,440	\$28,890	\$13,450	87%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$12,845	\$80,651	\$15,440	\$28,890	\$13,450	87%	
1621 : ADULT EDUCATION: CERTIFIED NURSE ASSISTANT	\$3,015	\$3,154	\$80,171	\$39,857	\$(40,314)	-50%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$3,015	\$3,154	\$80,171	\$39,857	\$(40,314)	-50%	
1622 : PATIENT CARE TECHNICIAN	-	-	-	\$2,225	\$2,225	0%	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	-	-	\$2,225	\$2,225	0%	
1623 : ADULT EDUCATION: MEDICAL ASSISTANT	\$88,725	\$4,111	\$86,240	\$94,621	\$8,381	10%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$88,725	\$4,111	\$86,240	\$94,621	\$8,381	10%	
1626 : ADULT EDUCATION: PHLEBOTOMY	\$15,451	\$1,408	\$85,377	\$27,259	\$(58,117)	-68%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$15,451	\$1,408	\$85,377	\$27,259	\$(58,117)	-68%	
1627 : ADULT EDUCATION: PHARMACY TECH	\$67,196	-	\$70,532	-	\$(70,532)	-100%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$67,196	-	\$70,532	-	\$(70,532)	-100%	
1628 : ADULT EDUCATION: -LIC PRAC NURSE	\$154,739	\$47,773	\$123,361	\$215,987	\$92,626	75%	
0032 : TREASURE COAST TECHNICAL COLLEGE	\$154,739	\$47,773	\$123,361	\$215,987	\$92,626	75%	

Appropriations for TCTC are equal to the revenue allocated per the State budget. Any pending roll forward funds will be finalized for the final budget.

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Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
1653 : DISTRICT WIDE WASTE REMOVAL	\$275,080	\$299,590	\$337,068	\$359,905	\$22,837	7%	Budget increase to cover anticipated cost increase.
9006 : PHYSICAL PLANT	\$275,080	\$299,590	\$337,068	\$359,905	\$22,837	7%	
1701 : INDIAN RIVER VIRTUAL	\$704,160	\$292,740	\$616,336	\$592,312	\$(24,024)	-4%	Budget is based on projected program revenue and anticipated student participation.
9117 : INDIAN RIVER VIRTUAL	\$704,160	\$292,740	\$616,336	\$592,312	\$(24,024)	-4%	
1702 : TRANSPORTATION FUEL	\$526,978	\$505,716	\$568,151	\$568,151	-	0%	No change in budget.
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$2,064	\$(517)	-	-	-	0%	
9008 : TRANSPORTATION	\$524,914	\$506,232	\$568,151	\$568,151	-	0%	
1703 : DOT PHYSICALS	\$15,620	\$9,900	\$15,000	\$15,000	-	0%	No change in budget.
9008 : TRANSPORTATION	\$15,620	\$9,900	\$15,000	\$15,000	-	0%	
1801 : PBIS AWARD: USF	-	\$387	\$1,728	\$1,341	\$(387)	-22%	Budget based on expected requirements.
9224 : STUDENT SERVICES	-	\$387	\$1,728	\$1,341	\$(387)	-22%	
9002 : ESE SERVICES	-	-	-	-	-	0%	
1901 : LITERACY ON THE LAGOON	\$24,308	\$38,051	\$4,250	-	\$(4,250)	-100%	Summer School Program and grant is pending for 2023-24. Related to projects 1901, 1929, 1930 and 1975.
0121 : PELICAN ISLAND ELEMENTARY	\$387	-	-	-	-	0%	
0341 : TREASURE COAST ELEMENTARY	\$23,921	\$38,051	\$4,250	-	\$(4,250)	-100%	
1903 : NEXERA ENERGY FOUNDATION STEM CLASSROOM MAKEOVER GRANT	-	-	-	\$48,655	\$48,655	0%	New Grant for 2023-24.
0081 : GIFFORD MIDDLE SCHOOL	-	-	-	\$48,655	\$48,655	0%	
1905 : DORI SLOSBERG	\$23,652	\$21,900	\$52,000	\$26,000	\$(26,000)	-50%	Budget based on prior year actuals expenditures. Funding via the Dori Slosberg Educational Safety Act 2004 wherein schools receive local funding to offer driver educational training to students.
0031 : VERO BEACH HIGH SCHOOL	\$12,702	\$12,702	\$30,000	\$15,000	\$(15,000)	-50%	
0061 : BEACHLAND ELEMENTARY	-	-	-	-	-	0%	
0081 : GIFFORD MIDDLE SCHOOL	-	-	-	-	-	0%	
0101 : FELLSMERE ELEMENTARY	-	-	-	-	-	0%	
0121 : PELICAN ISLAND ELEMENTARY	-	-	-	-	-	0%	
0141 : CITRUS ELEMENTARY	-	-	-	-	-	0%	
0151 : DODGERTOWN ELEMENTARY	-	-	-	-	-	0%	
0161 : VERO BEACH ELEMENTARY	-	-	-	-	-	0%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	-	-	-	-	-	0%	
0191 : SEBASTIAN ELEMENTARY	-	-	-	-	-	0%	
0201 : GLENDALE ELEMENTARY	-	-	-	-	-	0%	
0221 : INDIAN RIVER ACADEMY	-	-	-	-	-	0%	
0271 : OSLO MIDDLE SCHOOL	-	-	-	-	-	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$10,950	\$9,198	\$22,000	\$11,000	\$(11,000)	-50%	
0341 : TREASURE COAST ELEMENTARY	-	-	-	-	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	-	-	-	-	-	0%	

2023-24 Report by Project for all Schools and Divisions (Facilities)					9/7/2023		
Project by Project Code	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
0131 : WABASSO SCHOOL FOR ESE	-	-	-	-	-	0%	
0033 : IR PREP	-	-	-	-	-	0%	
0041 : ROSEWOOD MAGNET ELEMENTARY	-	-	-	-	-	0%	
0051 : OSCEOLA MAGNET ELEMENTARY	-	-	-	-	-	0%	
0301 : LIBERTY MAGNET ELEMENTARY	-	-	-	-	-	0%	
1907 : SUPERINTENDENT: ART GALLERY	\$1,500	\$1,495	\$1,500	\$1,500	-	0%	No change in budget.
9101 : SUPERINTENDENT'S OFFICE	\$1,500	\$1,495	\$1,500	\$1,500	-	0%	
1908 : FPL EMPOWERING STEM GRANT	-	\$9,232	\$2,043	\$5,976	\$3,933	192%	Grant pending and actual amount is under review.
9200 : CURRICULUM & INSTRUCTIONAL	-	\$9,232	-	\$3,933	\$3,933	0%	
9443 : TEACHER CERTIFICATION/STAFF DEVELOPMENT	-	-	\$2,043	\$2,043	-	0%	
1909 : YOUTH MENTAL HEALTH AID TRAINING (YMHAT)	\$7,998	\$23,840	\$24,000	\$24,000	-	0%	No change in budget.
9226 : MENTAL HEALTH	\$7,998	\$23,840	\$24,000	\$24,000	-	0%	
1910 : SCIENCE ON THE GO FY 19/20	-	-	\$4,643	-	\$(4,643)	-100%	Grant Pending
9200 : CURRICULUM & INSTRUCTIONAL	-	-	\$4,643	-	\$(4,643)	-100%	
1911 : READING ALLOCATION *FEFP* (FTE)	\$786,338	\$136,190	\$1,177,453	\$1,950,191	\$772,738	66%	This funding was moved into the Base School Allocation so there is no specific categorical funding. However districts are still required to fund and issue a K-12 Reading Plan. The district will now reserve approximately \$1.1M each year for the K12 Reading Plan activities. The high budget \$1.9M is a result the utilization of reading grants to offset the use of these funds.
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$31,292	\$37,555	\$38,806	-	\$(38,806)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$6,230	\$6,754	\$7,871	-	\$(7,871)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5003 : NORTH COUNTY CHARTER SCHOOL	\$16,602	\$15,421	\$20,947	\$0	\$(20,947)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$12,298	\$16,098	\$15,515	-	\$(15,515)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$40,418	\$50,935	\$50,994	-	\$(50,994)	-100%	Allocation moved to Project 1408 because funding is now in BSA.
9011 : READING ALLOCATION *FEFP*	\$679,498	\$9,427	\$1,043,320	\$1,942,821	\$899,501	86%	
9116 : DISTRICTWIDE RESERVES	-	-	-	\$7,370	\$7,370	0%	
1915 : PROFESSIONAL DEVELOPMENT COMPETENCY PROGRAM	\$27,500	\$22,000	\$18,884	\$49,494	\$30,609	162%	Budget increase to cover anticipated cost increase.
9443 : TEACHER CERTIFICATION/STAFF DEVELOPMENT	\$27,500	\$22,000	\$18,884	\$49,494	\$30,609	162%	
1920 : 1920 VISIONS FOR READING	-	-	-	\$1,711	\$1,711	0%	New Grant.
9227 : STUDENT HEALTH SERVICES	-	-	-	\$1,711	\$1,711	0%	

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1921 : VIP PARENT ENGAGEMENT INITIATIVE GRANT	-	\$1,000	\$1,000	\$1,711	\$711	71%	Budget increase to cover anticipated cost increase.	
9224 : STUDENT SERVICES	-	-	-	\$1,711	\$1,711	0%		
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	-	\$1,000	\$1,000	-	\$(1,000)	-100%		
1925 : MOONSHOT PROGRAM SUPPORT (DISTRICT)	-	\$406,418	-	\$298,489	\$298,489	0%	District Moonshot program for acceleration and coaching reimbursed by The Learning Alliance. Program funds 5 positions.	
9200 : CURRICULUM & INSTRUCTIONAL	-	\$406,418	-	\$298,489	\$298,489	0%		
1928 : MOONSHOT PARTNERSHIP GRANT	\$1,227,723	\$1,356,752	\$1,155,796	\$1,329,788	\$173,993	15%	Program funds 12 Reading Coaches at specific elementary schools that are reimbursed by The Learning Alliance.	
0061 : BEACHLAND ELEMENTARY	\$76,067	\$90,242	\$74,851	\$76,384	\$1,533	2%		
0101 : FELLSMERE ELEMENTARY	\$68,700	\$72,520	\$76,806	\$78,364	\$1,558	2%		
0121 : PELICAN ISLAND ELEMENTARY	\$68,466	\$69,534	\$80,994	\$82,605	\$1,610	2%		
0141 : CITRUS ELEMENTARY	\$75,839	\$71,526	\$79,836	\$81,431	\$1,596	2%		
0151 : DODGERTOWN ELEMENTARY	\$78,334	\$81,969	\$74,851	\$76,384	\$1,533	2%		
0161 : VERO BEACH ELEMENTARY	\$75,730	\$71,254	\$79,836	\$81,431	\$1,596	2%		
0191 : SEBASTIAN ELEMENTARY	\$92,112	\$47,532	\$74,851	\$76,384	\$1,533	2%		
0201 : GLENDALE ELEMENTARY	\$83,429	\$87,871	\$74,851	\$76,384	\$1,533	2%		
0221 : INDIAN RIVER ACADEMY	\$69,875	\$92,902	\$80,994	\$82,605	\$1,610	2%		
0341 : TREASURE COAST ELEMENTARY	\$92,553	\$95,409	\$76,806	\$78,364	\$1,558	2%		
9015 : PRE-KINDERGARTEN PROGRAM	-	\$88,856	-	\$67,978	\$67,978	0%		
0041 : ROSEWOOD MAGNET ELEMENTARY	\$172,976	\$164,931	\$74,851	\$158,988	\$84,138	112%		
0051 : OSCEOLA MAGNET ELEMENTARY	\$134,123	\$156,093	\$150,424	\$153,499	\$3,075	2%		
0301 : LIBERTY MAGNET ELEMENTARY	\$139,521	\$166,113	\$155,845	\$158,988	\$3,143	2%		
1929 : INDIAN RIVER LAGOON SM GRANT	\$508	\$604	\$122	-	\$(122)	-100%	Summer School Program and grant is pending for 2023-24. Related to projects 1901, 1929, 1930 and 1975.	
9200 : CURRICULUM & INSTRUCTIONAL	\$508	\$604	\$122	-	\$(122)	-100%		
1930 : MOONSHOT ACADEMY CAMP SUMMER PROGRAM	\$112,561	\$12,606	-	-	-	0%	Summer School Program and grant is pending for 2023-24. Related to projects 1901, 1929, 1930 and 1975.	
0061 : BEACHLAND ELEMENTARY	\$56,857	\$7,230	-	-	-	0%		
0141 : CITRUS ELEMENTARY	\$37,837	\$3,796	-	-	-	0%		
0191 : SEBASTIAN ELEMENTARY	\$17,140	\$1,579	-	-	-	0%		
9200 : CURRICULUM & INSTRUCTIONAL	\$727	-	-	-	-	0%		

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1935 : GENERAL - INTERNAL REIMBURSABLE	\$68,683	\$63,967	-	-	-	0%	Pass through account used when schools pay supplements or extra earnings from their school internal accounts to employees. Budget will be loaded as needed.
0031 : VERO BEACH HIGH SCHOOL	\$40,092	\$36,712	-	-	-	0%	
0061 : BEACHLAND ELEMENTARY	\$1,705	\$1,261	-	-	-	0%	
0271 : OSLO MIDDLE SCHOOL	\$1,434	\$2,278	-	-	-	0%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$21,348	\$19,126	-	-	-	0%	
0341 : TREASURE COAST ELEMENTARY	\$4,104	\$4,188	-	-	-	0%	
0371 : STORM GROVE MIDDLE SCHOOL	-	\$402	-	-	-	0%	
1938 : HURRICANE IAN	\$1,466	\$256,729	\$10,000	-	\$(10,000)	-100%	Budget will be loaded as needed.
9006 : PHYSICAL PLANT	\$1,466	\$256,729	\$10,000	-	\$(10,000)	-100%	
1939 : HURRICANE NICOLE	-	\$157,379	-	-	-	0%	Budget will be loaded as needed.
9006 : PHYSICAL PLANT	-	\$157,379	-	-	-	0%	
1941 : LINKING INDUSTRY TO NURSING EDUCATION (LINE) FUND	-	-	-	\$11,290	\$11,290	0%	New Grant.
0032 : TREASURE COAST TECHNICAL COLLEGE	-	-	-	\$11,290	\$11,290	0%	
1943 : TCTC PIPELINE CTE PROGRAMS GRANT	-	\$603,626	-	\$690,121	\$690,121	0%	New Grant.
0032 : TREASURE COAST TECHNICAL COLLEGE	-	\$603,626	-	\$690,121	\$690,121	0%	
1944 : OPEN DOOR CAREER CENTERS: TCTC	-	\$71,226	-	\$117,704	\$117,704	0%	New Grant.
0032 : TREASURE COAST TECHNICAL COLLEGE	-	\$71,226	-	\$117,704	\$117,704	0%	
1945 : ANGELS OF ELEVATION PROGRAM	-	\$28,422	\$28,500	\$78	\$(28,422)	-100%	Grant Pending.
9200 : CURRICULUM & INSTRUCTIONAL	-	\$28,422	\$28,500	\$78	\$(28,422)	-100%	
1946 : HURRICANE TBA	-	-	-	\$10,000	\$10,000	0%	Budget for issuance of emergency purchase orders.
9006 : PHYSICAL PLANT	-	-	-	\$10,000	\$10,000	0%	
1950 : VERO BEACH COMMUNITY COMPLEX	-	\$300,000	-	\$62,000	\$62,000	0%	Balance of grant for A/E fees for Graves Property.
9001 : DISTRICTWIDE	-	\$300,000	-	\$62,000	\$62,000	0%	
1960 : LITERACY COACHES	\$283,982	\$259,666	\$236,812	\$284,315	\$47,503	20%	District level C&I literacy coaches that support schools funded by The Learning Alliance. Currently 3 positions.
9015 : PRE-KINDERGARTEN PROGRAM	\$56,430	-	-	-	-	0%	
9200 : CURRICULUM & INSTRUCTIONAL	\$227,552	\$259,666	\$236,812	\$284,315	\$47,503	20%	

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	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)		
1961 : STEP INTO K-ED/QV	\$26,506	\$3,887	\$3,889	-	\$(3,889)	-100%	Overall VPK budget for all projects (1966, 1967, 1971, 1973 and 1975) is approximately \$508K.	
9001 : DISTRICTWIDE	\$26,506	\$3,887	\$3,889	-	\$(3,889)	-100%		
1966 : VPK SUMMER PROGRAM *EVEN YEAR*	\$62,276	\$36,238	\$55,888	-	\$(55,888)	-100%		
9015 : PRE-KINDERGARTEN PROGRAM	\$62,276	\$36,238	\$55,888	-	\$(55,888)	-100%		
1967 : VPK SUMMER PROGRAM *ODD YEARS*	\$46,429	\$38,190	\$86,654	-	\$(86,654)	-100%		
9015 : PRE-KINDERGARTEN PROGRAM	\$46,429	\$38,190	\$86,654	-	\$(86,654)	-100%		
1970 : STEP INTO KINDERGARTEN: EF/JAFFE	\$28,842	\$120	\$120	-	\$(120)	-100%		
9001 : DISTRICTWIDE	\$28,842	\$120	\$120	-	\$(120)	-100%		
1971 : VPK REGULAR SCHOOL YEAR	\$510,021	\$446,541	\$578,025	\$467,181	\$(110,844)	-19%		
9015 : PRE-KINDERGARTEN PROGRAM	\$510,021	\$446,541	\$578,025	\$467,181	\$(110,844)	-19%		
1972 : STEP INTO KINDERGARTEN: UW/JSIL	\$87,817	\$7,922	\$7,923	-	\$(7,923)	-100%		
9001 : DISTRICTWIDE	\$87,817	\$7,922	\$7,923	-	\$(7,923)	-100%		
1973 : STEP INTO KINDERGARTEN: JSIL *ODD FY*	\$2,205	-	-	-	-	0%		
9200 : CURRICULUM & INSTRUCTIONAL	\$2,205	-	-	-	-	0%		
1974 : STEP INTO KINDERGARTEN: CSAC FY 21/22	\$154,355	\$35	\$3,901	-	\$(3,901)	-100%		
9001 : DISTRICTWIDE	\$154,355	\$35	\$3,901	-	\$(3,901)	-100%		
1975 : STEP INTO KINDERGARTEN: (CONSOLIDATED) SUMMER 2023	-	\$33,560	-	\$7,815	\$7,815	0%		
9001 : DISTRICTWIDE	-	\$33,560	-	\$7,815	\$7,815	0%		
1978 : DRIVING CHOICE GRANT PROGRAM	-	-	-	\$81,804	\$81,804	0%		New transportation Grant.
9008 : TRANSPORTATION	-	-	-	\$81,804	\$81,804	0%		
1989 : PATHWAYS TO CAREER OPPORTUNITIES: TCTC	-	\$6,833	-	\$107,012	\$107,012	0%	New Grant.	
0032 : TREASURE COAST TECHNICAL COLLEGE	-	\$6,833	-	\$107,012	\$107,012	0%		

Project by Project Code	2021-2022	2022-2023	2022-2023		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Notes
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book			
1999 : DISCRETIONARY	\$4,241,837	\$3,425,431	\$4,373,930	\$4,674,022	\$300,092	7%	Increases or decreases are a result of adjustments to SAM for FTE based on actual FTE earned compared to prior year projects, differences in rollover purchases orders for this year compared to prior at the time of reporting, funding adjustments based on prior year actuals, shifting of funding from 1999 discretionary to another specific project for improved tracking, and to account for any changes in reorganization.
0031 : VERO BEACH HIGH SCHOOL	\$491,033	\$449,580	\$460,532	\$359,538	\$(100,995)	-22%	
0061 : BEACHLAND ELEMENTARY	\$32,009	\$39,700	\$36,717	\$34,239	\$(2,478)	-7%	
0081 : GIFFORD MIDDLE SCHOOL	\$50,179	\$41,257	\$37,911	\$32,180	\$(5,731)	-15%	
0101 : FELLSMERE ELEMENTARY	\$47,270	\$38,507	\$39,920	\$36,726	\$(3,194)	-8%	
0121 : PELICAN ISLAND ELEMENTARY	\$23,960	\$22,248	\$24,869	\$26,204	\$1,335	5%	
0141 : CITRUS ELEMENTARY	\$45,845	\$43,497	\$49,067	\$44,879	\$(4,188)	-9%	
0151 : DODGERTOWN ELEMENTARY	\$34,013	\$37,937	\$30,012	\$27,785	\$(2,227)	-7%	
0161 : VERO BEACH ELEMENTARY	\$42,612	\$35,575	\$39,590	\$37,667	\$(1,923)	-5%	
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$91,002	\$54,588	\$54,817	\$44,996	\$(9,821)	-18%	
0191 : SEBASTIAN ELEMENTARY	\$21,149	\$24,977	\$26,493	\$21,956	\$(4,537)	-17%	
0201 : GLENDALE ELEMENTARY	\$45,495	\$36,423	\$33,494	\$29,127	\$(4,367)	-13%	
0221 : INDIAN RIVER ACADEMY	\$30,608	\$28,898	\$29,334	\$27,414	\$(1,920)	-7%	
0271 : OSLO MIDDLE SCHOOL	\$55,875	\$62,250	\$61,656	\$47,063	\$(14,593)	-24%	
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$297,340	\$272,218	\$323,351	\$255,671	\$(67,681)	-21%	
0341 : TREASURE COAST ELEMENTARY	\$47,017	\$44,443	\$46,394	\$46,424	\$31	0%	
0371 : STORM GROVE MIDDLE SCHOOL	\$74,957	\$69,182	\$66,976	\$54,775	\$(12,201)	-18%	
9001 : DISTRICTWIDE	-	\$(50)	-	-	-	0%	
9005 : TEEN PARENT	\$3,605	\$8,273	\$34,700	\$34,700	-	0%	
9006 : PHYSICAL PLANT	\$411,505	\$430,812	\$418,564	\$441,444	\$22,880	5%	
9008 : TRANSPORTATION	\$176,846	\$7,989	\$369,715	\$416,597	\$46,882	13%	
9100 : SCHOOL BOARD OFFICE	\$48,998	\$49,185	\$53,140	\$53,140	-	0%	
9101 : SUPERINTENDENT'S OFFICE	\$25,686	\$26,566	\$30,611	\$31,386	\$775	3%	
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	\$7,039	\$8,240	\$9,404	\$57,697	\$48,293	514%	
9113 : PUBLIC INFORMATION OFFICE	\$17,349	\$17,809	\$28,157	\$28,157	-	0%	
9115 : DISTRICTWIDE SERVICES	\$80,685	\$75,377	-	\$779	\$779	0%	
9118 : SUPPORT SERVICES COMPLEX	\$191	\$2,988	\$3,000	\$3,150	\$150	5%	
9119 : ADMINISTRATION BUILDING	\$5,149	\$5,437	\$8,500	\$9,066	\$566	7%	
9200 : CURRICULUM & INSTRUCTIONAL	\$207,779	\$179,318	\$236,333	\$199,262	\$(37,071)	-16%	
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	\$21,123	\$15,465	\$32,609	\$151	\$(32,457)	-100%	
9224 : STUDENT SERVICES	\$39,742	\$56,764	\$67,112	\$84,912	\$17,800	27%	
9300 : BUSINESS & FINANCE	\$26,457	\$169,890	\$87,104	\$161,243	\$74,139	85%	
9332 : PURCHASING/WAREHOUSE	\$94,093	\$24,657	\$138,465	\$139,054	\$589	0%	
9400 : HUMAN RESOURCES DEPARTMENT	\$65,968	\$52,498	\$36,859	\$40,396	\$3,537	10%	
9500 : OPERATIONS	-	-	-	-	-	0%	
9551 : FACILITIES MANAGEMENT	\$5,840	\$6,561	\$7,700	\$7,700	-	0%	
9553 : BUILDING DEPARTMENT	\$19,143	\$24,782	\$29,250	\$35,190	\$5,940	20%	
0131 : WABASSO SCHOOL FOR ESE	\$17,306	\$15,111	\$14,679	\$15,720	\$1,041	7%	
9002 : ESE SERVICES	\$215,310	\$131,700	\$419,579	\$486,618	\$67,039	16%	
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	\$11,177	\$10,900	\$47,926	\$32,622	\$(15,304)	-32%	
9228 : ASSESSMENT	\$6,511	\$5,080	\$17,526	\$17,668	\$141	1%	
9110 : NEGOTIATIONS	\$94	-	-	-	-	0%	
0033 : IR PREP	\$8,037	\$7,188	\$10,000	\$10,167	\$167	2%	
0041 : ROSEWOOD MAGNET ELEMENTARY	\$37,206	\$40,612	\$38,592	\$35,440	\$(3,152)	-8%	

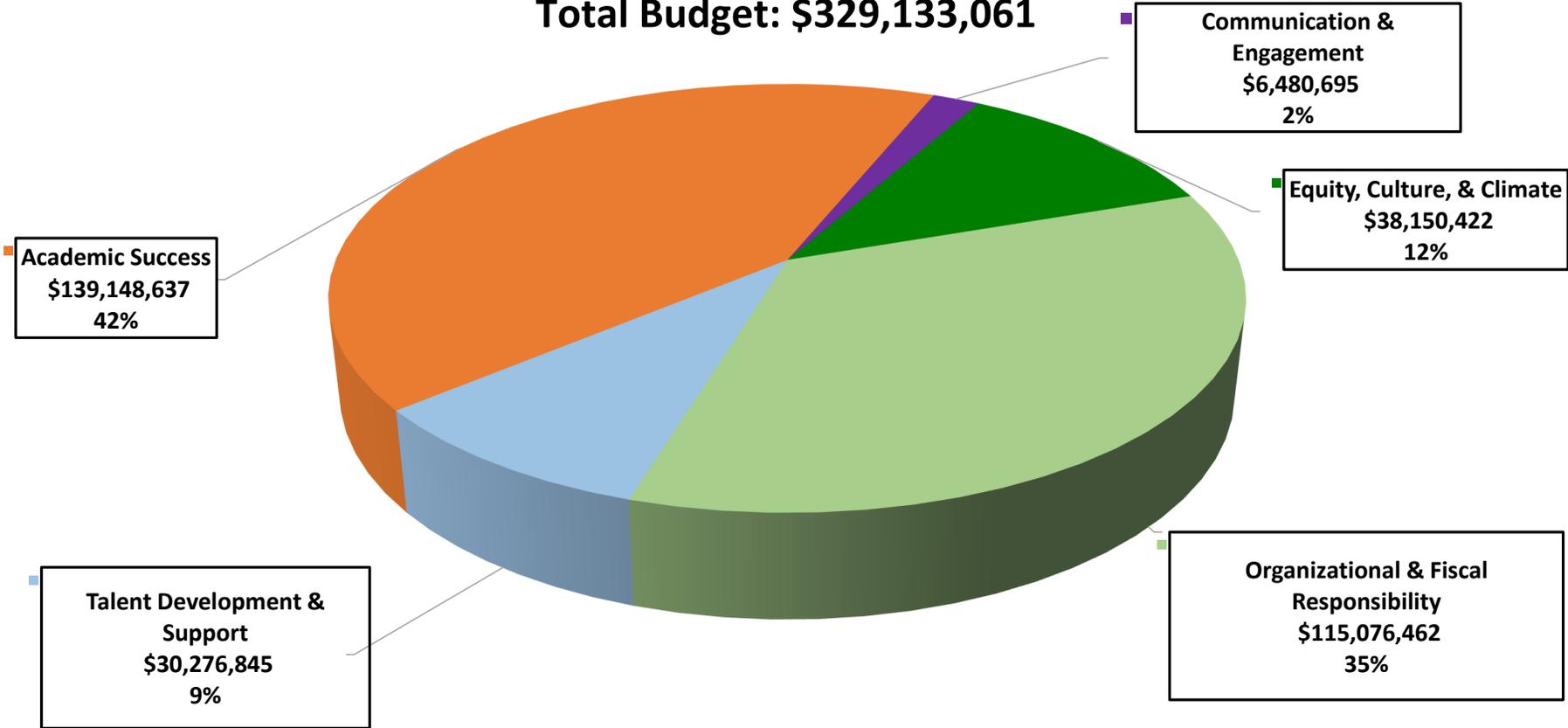
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0051 : OSCEOLA MAGNET ELEMENTARY	\$37,084	\$36,402	\$39,888	\$36,610	\$(3,278)	-8%	
0301 : LIBERTY MAGNET ELEMENTARY	\$42,292	\$40,004	\$40,685	\$36,529	\$(4,156)	-10%	
9225 : OFFICE OF FEDERAL PROGRAMS AND ESOL	-	\$28,495	\$29,211	\$29,961	\$750	3%	
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$134,006	\$117,292	\$139,504	\$139,754	\$250	0%	
9442 : INFORMATION TECHNOLOGY DEPARTMENT	\$934,512	\$305,131	\$236,982	\$561,156	\$324,174	137%	
9443 : TEACHER CERTIFICATION/STAFF DEVELOPMENT	\$6,102	\$64,908	\$147,400	\$156,293	\$8,893	6%	
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	\$994	\$5,308	\$10,600	\$45,713	\$35,113	331%	
9554 : SAFETY & SECURITY SERVICES	\$79,955	\$100,017	\$137,518	\$142,844	\$5,326	4%	
9555 : OFFICE OF INSTRUCTIONAL INNOVATION	-	\$7,023	\$10,008	\$10,019	\$11	0%	
9556 : OFFICE OF EXTENDED LEARNING SERVICES	-	\$6,496	\$10,000	\$10,814	\$814	8%	
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	\$23,689	\$39,923	\$71,476	\$28,179	\$(43,297)	-61%	
9227 : STUDENT HEALTH SERVICES	-	-	-	\$7,248	\$7,248	0%	
Other Major Funds	\$80,932,770	\$47,179,754	\$133,624,571	\$128,450,016	\$(5,174,554)	-4%	Other Major Funds
2000 : DEBT SERVICES FUND	\$13,146,539	\$13,182,105	\$13,181,257	\$13,209,370	\$28,113	0%	
3000 : CAPITAL FUND	\$17,943,734	\$24,143,171	\$42,509,230	\$48,033,965	\$5,524,735	13%	
4000 : SPECIAL REVENUE (FEDERAL) FUNDS	\$16,407,484		\$38,678,015	\$25,342,319	\$(13,335,696)	-34%	
4100 : FOOD SERVICES FUND	\$9,872,129	\$9,854,478	\$10,364,201	\$10,892,451	\$528,250	5%	
7000 : HEALTH CARE FUND	\$22,261,120		\$26,873,434	\$28,328,157	\$1,454,723	5%	
9000 : ENTERPRISE FUND	\$1,301,764		\$2,018,433	\$2,643,754	\$625,321	31%	
Grand Total	\$245,732,780	\$212,305,041	\$317,158,546	\$329,133,061	\$11,974,515	4%	

Schools & Department Information



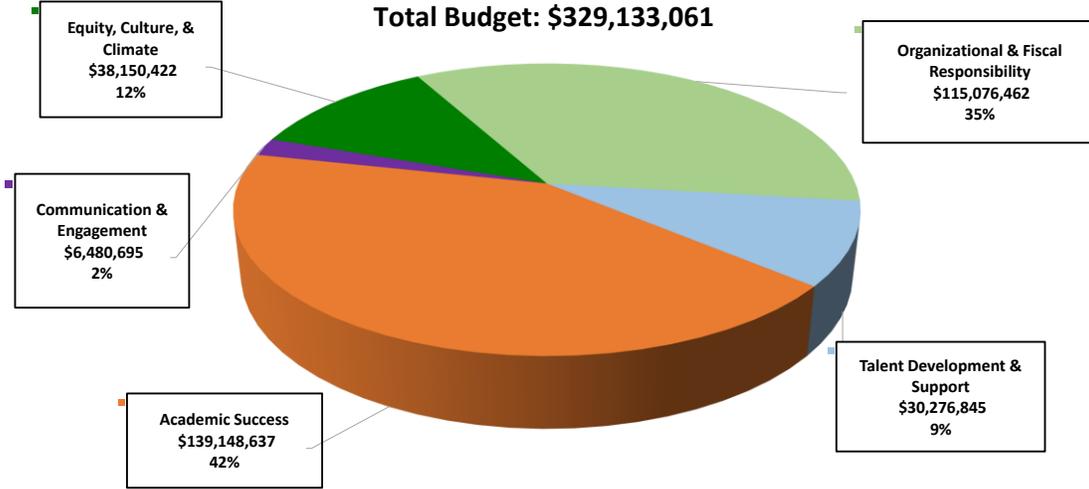
2023-2024 Budget by Strategic Plan Focus Areas

Total Budget: \$329,133,061



2023-2024 Budget by Strategic Plan Focus Areas

Total Budget: \$329,133,061



Academic Success	
Facility	Budget
0031 : VERO BEACH HIGH SCHOOL	\$ 17,584,450
0032 : TREASURE COAST TECHNICAL COLLEGE	\$ 3,015,100
0061 : BEACHLAND ELEMENTARY	\$ 3,636,285
0081 : GIFFORD MIDDLE SCHOOL	\$ 4,241,758
0101 : FELLSMERE ELEMENTARY	\$ 4,135,014
0121 : PELICAN ISLAND ELEMENTARY	\$ 3,233,141
0141 : CITRUS ELEMENTARY	\$ 5,075,044
0151 : DODGERTOWN ELEMENTARY	\$ 3,997,966
0161 : VERO BEACH ELEMENTARY	\$ 4,728,282
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$ 5,180,185
0191 : SEBASTIAN ELEMENTARY	\$ 3,022,205
0201 : GLENDALE ELEMENTARY	\$ 3,677,118
0221 : INDIAN RIVER ACADEMY	\$ 3,322,835
0271 : OSLO MIDDLE SCHOOL	\$ 5,925,338
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$ 12,101,348
0341 : TREASURE COAST ELEMENTARY	\$ 4,390,579
0371 : STORM GROVE MIDDLE SCHOOL	\$ 6,181,949
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$ 6,163,704
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$ 1,118,116
5003 : NORTH COUNTY CHARTER SCHOOL	\$ 3,118,842
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$ 2,646,167
5006 : IMAGINE SCHOOLS AT IRC SOUTH	\$ 8,180,557
9005 : TEEN PARENT	\$ 34,742
9011 : READING ALLOCATION *FEFP*	\$ 1,942,832
9015 : PRE-KINDERGARTEN PROGRAM	\$ 1,249,901
9200 : CURRICULUM & INSTRUCTIONAL	\$ 4,792,800
9228 : ASSESSMENT	\$ 456,479
0131 : WABASSO SCHOOL FOR ESE	\$ 1,521,394
9117 : INDIAN RIVER VIRTUAL	\$ 592,536
0033 : IR PREP	\$ 1,265,534
0041 : ROSEWOOD MAGNET ELEMENTARY	\$ 3,888,903
0051 : OSCEOLA MAGNET ELEMENTARY	\$ 3,899,142
0301 : LIBERTY MAGNET ELEMENTARY	\$ 4,311,718
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$ 488,919
9555 : OFFICE OF INSTRUCTIONAL INNOVATION	\$ 27,755
Grand Total	\$ 139,148,637

Equity, Culture, & Climate	
Facility	Budget
4000 : SPECIAL REVENUE (FEDERAL) FUNDS	25,342,319
9000 : ENTERPRISE FUND	2,643,754
9002 : ESE SERVICES	6,573,434
9224 : STUDENT SERVICES	1,355,389
9226 : MENTAL HEALTH	837,183
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	12,439
9225 : OFFICE OF FEDERAL PROGRAMS AND ESOL	562,503
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	387,074
9556 : OFFICE OF EXTENDED LEARNING SERVICES	76,419
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	359,906
Grand Total	38,150,422

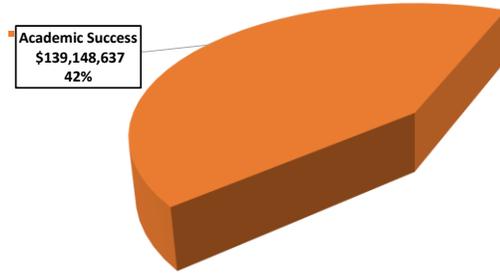
Communication & Engagement	
Facility	Budget
9100 : SCHOOL BOARD OFFICE	742,778
9101 : SUPERINTENDENT'S OFFICE	535,176
9113 : PUBLIC INFORMATION OFFICE	262,225
9119 : ADMINISTRATION BUILDING	316,512
9442 : INFORMATION TECHNOLOGY DEPARTMENT	4,624,004
Grand Total	6,480,695

Talent Development & Support	
Facility	Budget
7000 : HEALTH CARE FUND	28,328,157
9400 : HUMAN RESOURCES DEPARTMENT	1,058,033
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	633,387
9443 : TEACHER CERTIFICATION/STAFF DEVELOPM	257,268
Grand Total	30,276,845

Organizational & Fiscal Responsibility	
Facility	Budget
2000 : DEBT SERVICES FUND	13,209,370
3000 : CAPITAL FUND	48,033,965
4100 : FOOD SERVICES FUND	10,892,451
9001 : DISTRICTWIDE	69,815
9006 : PHYSICAL PLANT	5,317,529
9008 : TRANSPORTATION	6,434,302
9115 : DISTRICTWIDE SERVICES	2,612,344
9116 : DISTRICTWIDE RESERVES	19,289,251
9118 : SUPPORT SERVICES COMPLEX	111,036
9300 : BUSINESS & FINANCE	1,669,355
9332 : PURCHASING/WAREHOUSE	964,590
9444 : RISK MANAGEMENT & EMPLOYEE BENE	3,302,354
9500 : OPERATIONS	39,985
9551 : FACILITIES MANAGEMENT	457,087
9553 : BUILDING DEPARTMENT	322,225
9554 : SAFETY & SECURITY SERVICES	2,350,802
Grand Total	115,076,462

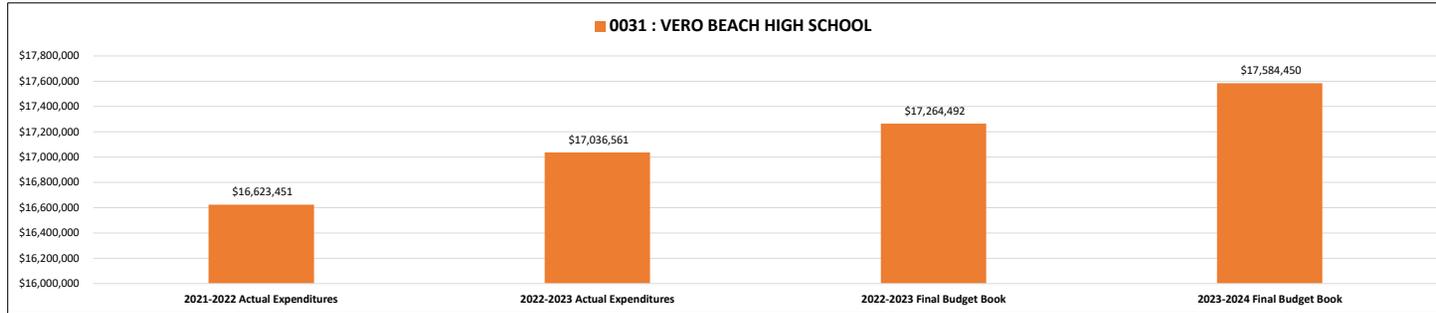
Strategic Plan Target	Budget
Academic Success	\$ 139,148,637
Communication & Engagement	\$ 6,480,695
Equity, Culture, & Climate	\$ 38,150,422
Organizational & Fiscal Responsibility	\$ 115,076,462
Talent Development & Support	\$ 30,276,845
Grand Total	\$ 329,133,061

2023-2024 Budget by Strategic Plan Focus Areas
Academic Success
Total Budget: \$329,133,061



Academic Success	
Facility	Budget
0031 : VERO BEACH HIGH SCHOOL	\$ 17,584,450
0032 : TREASURE COAST TECHNICAL COLLEGE	\$ 3,015,100
0061 : BEACHLAND ELEMENTARY	\$ 3,636,285
0081 : GIFFORD MIDDLE SCHOOL	\$ 4,241,758
0101 : FELLSMERE ELEMENTARY	\$ 4,135,014
0121 : PELICAN ISLAND ELEMENTARY	\$ 3,233,141
0141 : CITRUS ELEMENTARY	\$ 5,075,044
0151 : DODGERTOWN ELEMENTARY	\$ 3,997,966
0161 : VERO BEACH ELEMENTARY	\$ 4,728,282
0171 : SEBASTIAN RIVER MIDDLE SCHOOL	\$ 5,180,185
0191 : SEBASTIAN ELEMENTARY	\$ 3,022,205
0201 : GLENDALE ELEMENTARY	\$ 3,677,118
0221 : INDIAN RIVER ACADEMY	\$ 3,322,835
0271 : OSLO MIDDLE SCHOOL	\$ 5,925,338
0291 : SEBASTIAN RIVER HIGH SCHOOL	\$ 12,101,348
0341 : TREASURE COAST ELEMENTARY	\$ 4,390,579
0371 : STORM GROVE MIDDLE SCHOOL	\$ 6,181,949
5001 : INDIAN RIVER CHARTER HIGH SCHOOL	\$ 6,163,704
5002 : ST PETER'S ACADEMY CHARTER SCHOOL	\$ 1,118,116
5003 : NORTH COUNTY CHARTER SCHOOL	\$ 3,118,842
5005 : SEBASTIAN CHARTER JUNIOR HIGH	\$ 2,646,167
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9011 : READING ALLOCATION *FEFP*	\$ 1,942,832
9015 : PRE-KINDERGARTEN PROGRAM	\$ 1,249,901
9200 : CURRICULUM & INSTRUCTIONAL	\$ 4,792,800
9228 : ASSESSMENT	\$ 456,479
0131 : WABASSO SCHOOL FOR ESE	\$ 1,521,394
9117 : INDIAN RIVER VIRTUAL	\$ 592,536
0033 : IR PREP	\$ 1,265,534
0041 : ROSEWOOD MAGNET ELEMENTARY	\$ 3,888,903
0051 : OSCEOLA MAGNET ELEMENTARY	\$ 3,899,142
0301 : LIBERTY MAGNET ELEMENTARY	\$ 4,311,718
9229 : ACCOUNTABILITY & RESEARCH ASSESSMENT	\$ 488,919
9555 : OFFICE OF INSTRUCTIONAL INNOVATION	\$ 27,755
Grand Total	\$ 139,148,637

School District of Indian River County
General Operating Budget
Department 0031



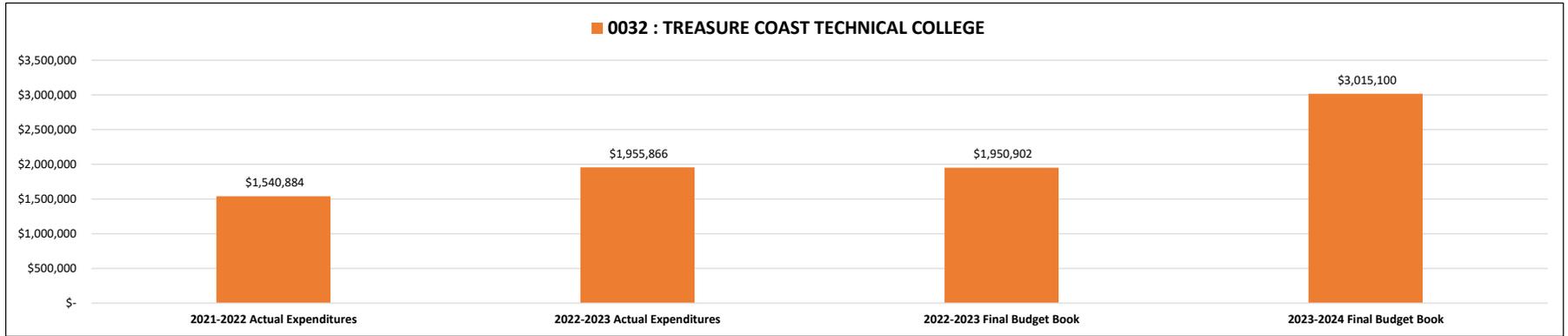
VERO BEACH HIGH SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE 2708	4th Calculation FTE 2721	2022-2023 Final Budget Book	2023-2024 Projected FTE 2725 Final Budget Book		
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$12,716,298	\$11,691,695	\$12,389,095	\$12,126,274	\$(262,821)	-2%
1006 : COMMUNICATIONS (DISTRICT)	\$11,131	\$5,143	\$8,491	\$5,429	\$(3,062)	-36%
1008 : ELECTRICAL	\$762,678	\$824,043	\$857,566	\$907,641	\$50,075	6%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$33,883	\$32,667	\$33,400	\$33,700	\$300	1%
1075 : TEXTBOOK ALLOCATION (FTE)	\$2,922	\$23,281	\$365,777	\$405,070	\$39,293	11%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$7,352	\$280	\$29,637	\$43,391	\$13,754	46%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$7,387	\$15,531	\$16,272	\$7,616	\$(8,656)	-53%
1080 : SCIENCE LAB MATERIALS (FTE)	\$1,449	\$8,689	\$6,238	\$3,863	\$(2,374)	-38%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$193,653	\$59,988	\$299,366	-	\$(299,366)	-100%
1084 : DUAL ENROLLMENT (FTE)	\$293,666	\$277,488	\$340,000	\$343,000	\$3,000	1%
1085 : ADVANCED PLACEMENT (FTE)	\$264,160	\$261,536	\$799,703	\$434,697	\$(365,006)	-46%
1092 : DISTRCT SUPPORT STUDENT COMPETITION	\$4,050	\$5,373	-	-	-	0%
1094 : TERMINAL PAY	\$139,207	\$345,893	\$78,043	\$75,088	\$(2,955)	-4%
1095 : DONATIONS	-	-	\$15	-	\$(15)	-100%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	\$1,806	\$75,513	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$44,168	\$48,203	\$48,203	\$41,907	\$(6,296)	-13%
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$1,234	-	\$5,000	\$5,000	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$102,660	-	\$27,137	-	\$(27,137)	-100%
1513 : FEES PAID TO COUNTY	\$150	\$150	-	\$150	\$150	0%
1521 : SUBS: CEA TEMPORARY DUTY	\$78	\$134	-	-	-	0%
1532 : CWA CONTRACT	\$1,307	-	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	\$824	-	-	-	-	0%
1547 : P-CARD PROGRAM	\$269	\$72	\$7,100	\$4,398	\$(2,702)	-38%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$48,949	\$61,700	\$43,000	\$66,207	\$23,207	54%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$36,238	\$30,022	\$30,000	\$29,008	\$(992)	-3%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$148,136	\$313,196	\$223,357	\$109,577	\$(113,780)	-51%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$934,645	\$2,091,810	\$898,985	\$2,250,127	\$1,351,142	150%
1575 : SCHOOL FACILITY RENTALS	\$4,849	\$4,965	\$862	\$3,328	\$2,466	286%
1580 : IRCEA SUPPLEMENTS	\$234,956	\$254,275	\$223,510	\$252,641	\$29,131	13%
1590 : RESERVE CLAIMS UNDER DEDUCTIBLE	\$(4,356)	-	-	-	-	0%
1598 : SICK LEAVE BUYBACK	\$6,287	\$1,732	\$6,287	\$1,800	\$(4,487)	-71%
1599 : SCHOOL SECURITY	\$40,731	\$66,242	\$41,005	\$60,000	\$18,995	46%
1905 : DORI SLOSBERG	\$12,702	\$12,702	\$30,000	\$15,000	\$(15,000)	-50%
1935 : GENERAL - INTERNAL REIMBURSABLE	\$40,092	\$36,712	-	-	-	0%
1935 : INTERNAL REIMBURSABLE	\$40,093	\$36,712	\$911	-	\$(911)	-100%
1999 : DISCRETIONARY	\$491,033	\$449,580	\$460,532	\$359,538	\$(100,995)	-22%
Grand Total	\$16,623,451	\$17,036,561	\$17,264,492	\$17,584,450	\$319,957	2%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 0032



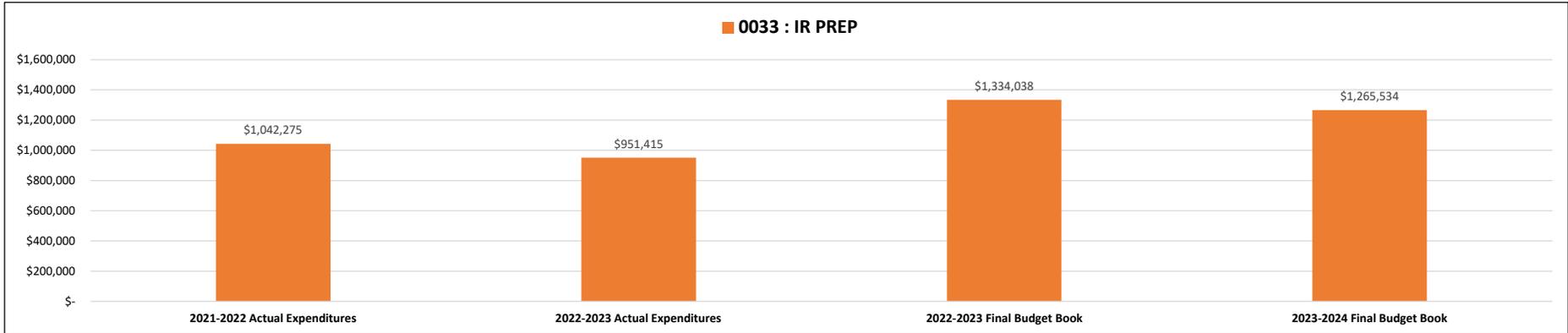
TREASURE COAST TECHNICAL COLLEGE

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	2	8	8			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1094 : TERMINAL PAY	\$28,393	-	-	-	\$ -	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$ 75.00	0%
1547 : P-CARD PROGRAM	-	-	\$1,000	\$3,000	\$ 2,000.00	200%
1575 : SCHOOL FACILITY RENTALS	\$8,800	-	\$8,000	\$16,000	\$ 8,000.00	100%
1598 : SICK LEAVE BUYBACK	\$2,409	-	\$2,409	-	\$ (2,408.93)	-100%
1599 : SCHOOL SECURITY	-	-	\$400	\$400	\$ -	0%
1610 : ADULT EDUCATION	\$998,637	\$1,020,980	\$1,231,797	\$963,653	\$ (268,143.62)	-22%
1611 : ADULT EDUCATION: CULINARY	-	\$(1,000)	-	\$490,266	\$ 490,266.35	0%
1612 : ADULT EDUCATION: HVAC	-	\$30,521	-	\$34,979	\$ 34,979.39	0%
1613 : ADULT EDUCATION: CDL	\$13,181	\$20,533	\$1,000	\$21,511	\$ 20,511.68	2052%
1616 : ADULT EDUCATION: WELDING PROGRM	\$147,419	\$65,974	\$245,175	\$150,249	\$ (94,926.35)	-39%
1620 : ADULT EDUCATION: MEDICAL	\$12,845	\$80,651	\$15,440	\$28,890	\$ 13,449.91	87%
1621 : ADULT EDUCATION: CERTIFIED NURSE ASSISTANT	\$3,015	\$3,154	\$80,171	\$39,857	\$ (40,314.30)	-50%
1622 : PATIENT CARE TECHNICIAN	-	-	-	\$2,225	\$ 2,224.88	0%
1623 : ADULT EDUCATION: MEDICAL ASSISTANT	\$88,725	\$4,111	\$86,240	\$94,621	\$ 8,381.12	10%
1626 : ADULT EDUCATION: PHLEBOTOMY	\$15,451	\$1,408	\$85,377	\$27,259	\$ (58,117.44)	-68%
1627 : ADULT EDUCATION: PHARMACY TECH	\$67,196	-	\$70,532	-	\$ (70,531.74)	-100%
1628 : ADULT EDUCATION: -LIC PRAC NURSE	\$154,739	\$47,773	\$123,361	\$215,987	\$ 92,625.92	75%
1941 : LINKING INDUSTRY TO NURSING EDUCATION (LINE) FUND	-	-	-	\$11,290	\$ 11,290.00	0%
1943 : TCTC PIPELINE CTE PROGRAMS GRANT	-	\$603,626	-	\$690,121	\$ 690,120.83	0%
1944 : OPEN DOOR CAREER CENTERS: TCTC	-	\$71,226	-	\$117,704	\$ 117,703.54	0%
1989 : PATHWAYS TO CAREER OPPORTUNITIES: TCTC	-	\$6,833	-	\$107,012	\$ 107,012.44	0%
Grand Total	\$1,540,884	\$1,955,866	\$1,950,902	\$3,015,100	\$ 1,064,198.68	55%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 0033**



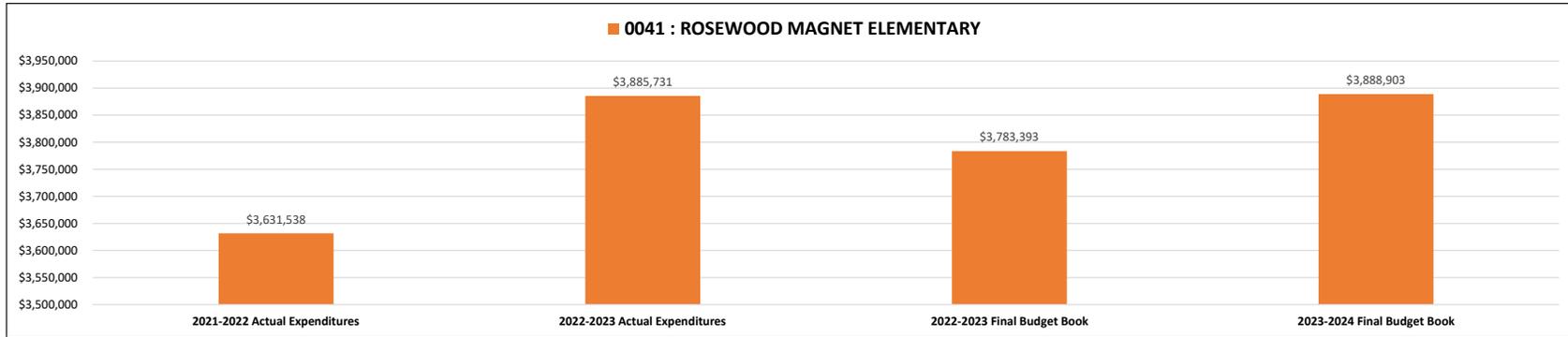
IR PREP

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Final Budget Book	Projected FTE		
	35	65		64		
Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$918,249	\$863,514	\$1,188,373	\$1,078,265	\$(110,107)	-9%
1006 : COMMUNICATIONS (DISTRICT)	\$1,541	\$1,516	\$1,614	\$1,681	\$67	4%
1008 : ELECTRICAL	\$16,837	\$18,754	\$18,294	\$19,168	\$874	5%
1051 : TITLE I SKIPPED SCHOOLS	-	-	-	\$31,835	\$31,835	0%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$3,008	\$1,764	\$3,000	\$1,500	\$(1,500)	-50%
1075 : TEXTBOOK ALLOCATION (FTE)	\$240	\$2,950	\$15,786	\$13,608	\$(2,178)	-14%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$881	\$1,209	\$328	37%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	-	\$4,921	\$6,975	\$2,054	42%
1080 : SCIENCE LAB MATERIALS (FTE)	-	-	\$43	\$632	\$589	1387%
1094 : TERMINAL PAY	\$6,564	\$493	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$224	-	-	-	-	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$171	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$6,046	\$7,095	\$6,046	\$7,092	\$1,046	17%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$75,417	\$38,279	\$76,496	\$82,555	\$6,060	8%
1580 : IRCEA SUPPLEMENTS	\$4,681	\$8,469	\$7,000	\$8,471	\$1,471	21%
1598 : SICK LEAVE BUYBACK	\$1,185	\$1,318	\$1,185	\$1,300	\$115	10%
1599 : SCHOOL SECURITY	-	-	\$400	\$1,000	\$600	150%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$8,037	\$7,188	\$10,000	\$10,167	\$167	2%
Grand Total	\$1,042,275	\$951,415	\$1,334,038	\$1,265,534	\$(68,504)	-5%

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School District of Indian River County
General Operating Budget
Department 0041



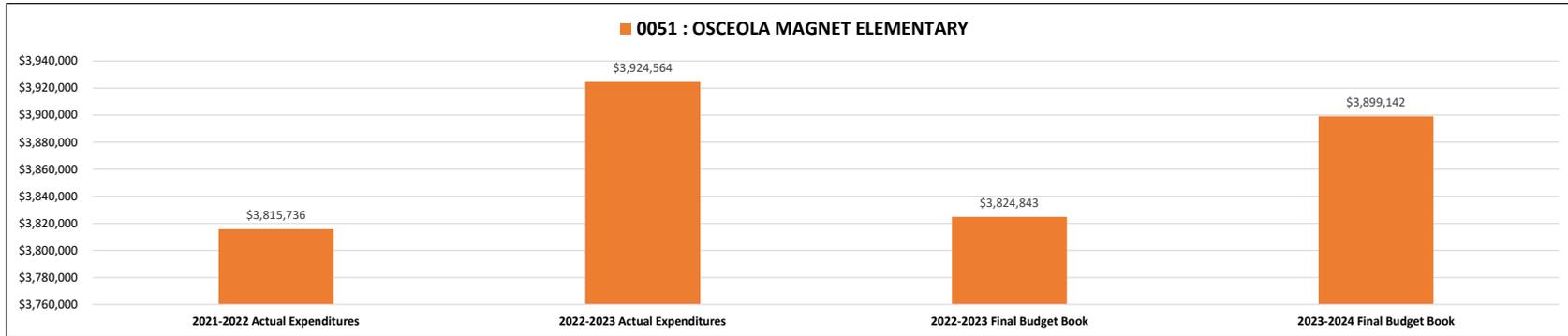
ROSEWOOD MAGNET ELEMENTARY

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE		4th Calculation FTE		Projected FTE			
	528		523		536			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book				
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,839,689	\$3,020,688	\$3,058,915	\$3,062,097	\$3,182	0%		
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$668	\$802	\$134	20%		
1008 : ELECTRICAL	\$103,465	\$125,950	\$112,312	\$144,789	\$32,477	29%		
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,371	\$11,045	\$10,300	\$11,000	\$700	7%		
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$805	\$87,789	\$95,649	\$7,860	9%		
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$1,123	-	\$8,254	\$11,015	\$2,760	33%		
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	\$1,878	\$6,990	\$6,150	\$(840)	-12%		
1080 : SCIENCE LAB MATERIALS (FTE)	-	\$2,257	\$544	\$876	\$332	61%		
1094 : TERMINAL PAY	\$71,502	\$26,641	\$45,392	\$2,317	\$(43,075)	-95%		
1095 : DONATIONS	-	\$134	\$134	-	\$(134)	-100%		
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$8,706	-	-	-	-	0%		
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$10,180	\$3,887	\$3,887	\$3,324	\$(563)	-14%		
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%		
1547 : P-CARD PROGRAM	\$(6)	-	\$3,000	\$1,200	\$(1,800)	-60%		
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$11,610	\$7,480	\$9,000	\$7,115	\$(1,885)	-21%		
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$338,339	\$343,536	\$299,826	\$311,447	\$11,621	4%		
1575 : SCHOOL FACILITY RENTALS	-	-	\$50	\$50	-	0%		
1578 : SCHOOL RECOGNITION	-	\$97,872	-	-	-	0%		
1580 : IRCEA SUPPLEMENTS	\$22,065	\$22,315	\$18,400	\$22,319	\$3,919	21%		
1581 : SCHOOL DUTY COST	-	\$8,050	\$2,000	\$7,500	\$5,500	275%		
1598 : SICK LEAVE BUYBACK	\$1,890	\$5,543	\$1,890	\$5,750	\$3,860	204%		
1599 : SCHOOL SECURITY	\$275	\$1,384	\$600	\$1,000	\$400	67%		
1905 : DORI SLOSBERG	-	-	-	-	-	0%		
1928 : MOONSHOT PARTNERSHIP GRANT	\$172,976	\$164,931	\$74,851	\$158,988	\$84,138	112%		
1935 : INTERNAL REIMBURSABLE	\$837	-	-	-	-	0%		
1999 : DISCRETIONARY	\$37,206	\$40,612	\$38,592	\$35,440	\$(3,152)	-8%		
Grand Total	\$3,631,538	\$3,885,731	\$3,783,393	\$3,888,903	\$105,509	3%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 0051



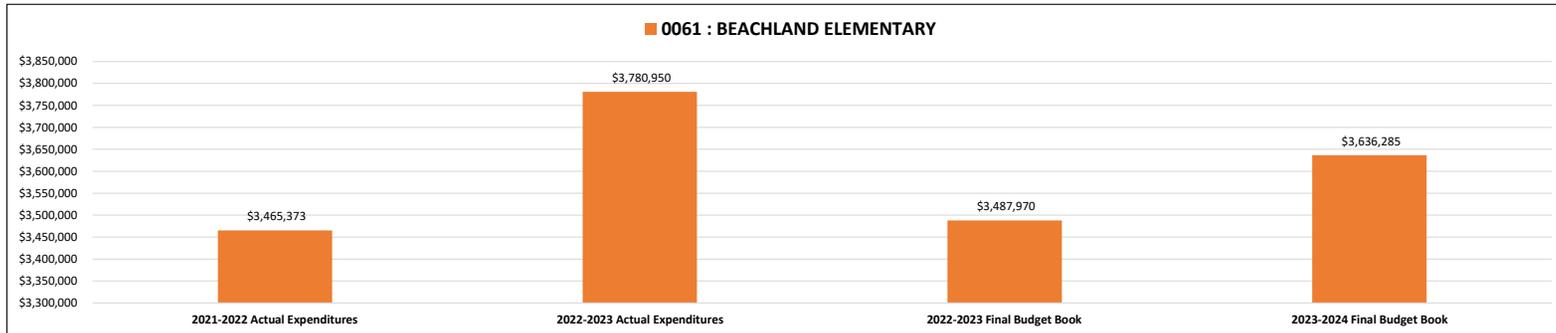
OSCEOLA MAGNET ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
	516	542	554			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,076,407	\$3,096,401	\$3,072,591	\$3,112,857	\$40,266	1%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$668	\$802	\$134	20%
1008 : ELECTRICAL	\$91,880	\$97,518	\$99,744	\$101,060	\$1,316	1%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,471	\$10,661	\$10,500	\$10,600	\$100	1%
1075 : TEXTBOOK ALLOCATION (FTE)	\$405	\$1,098	\$93,850	\$103,009	\$9,159	10%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$2,403	\$3,006	\$3,235	\$3,083	\$(153)	-5%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$545	\$679	\$5,397	\$6,223	\$826	15%
1080 : SCIENCE LAB MATERIALS (FTE)	\$1,142	\$2,021	\$456	\$1,111	\$655	144%
1094 : TERMINAL PAY	\$33,379	\$5,496	\$8,436	\$5,496	\$(2,940)	-35%
1095 : DONATIONS	-	-	\$132	\$132	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$25,458	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$10,631	\$5,622	\$5,622	\$4,793	\$(829)	-15%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$839	-	-	-	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$9,766	\$9,929	\$7,800	\$11,179	\$3,379	43%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$1,234	\$695	\$1,000	\$876	\$(124)	-12%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$352,769	\$367,079	\$299,826	\$311,447	\$11,621	4%
1575 : SCHOOL FACILITY RENTALS	-	-	\$845	\$845	-	0%
1578 : SCHOOL RECOGNITION	-	\$95,369	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$24,239	\$23,943	\$22,500	\$23,947	\$1,447	6%
1581 : SCHOOL DUTY COST	-	\$8,476	-	\$7,500	\$7,500	0%
1598 : SICK LEAVE BUYBACK	\$1,328	\$2,633	\$1,328	\$3,000	\$1,672	126%
1599 : SCHOOL SECURITY	\$720	\$720	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$134,123	\$156,093	\$150,424	\$153,499	\$3,075	2%
1999 : DISCRETIONARY	\$37,084	\$36,402	\$39,888	\$36,610	\$(3,278)	-8%
Grand Total	\$3,815,736	\$3,924,564	\$3,824,843	\$3,899,142	\$74,299	2%

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School District of Indian River County
General Operating Budget
Department 0061



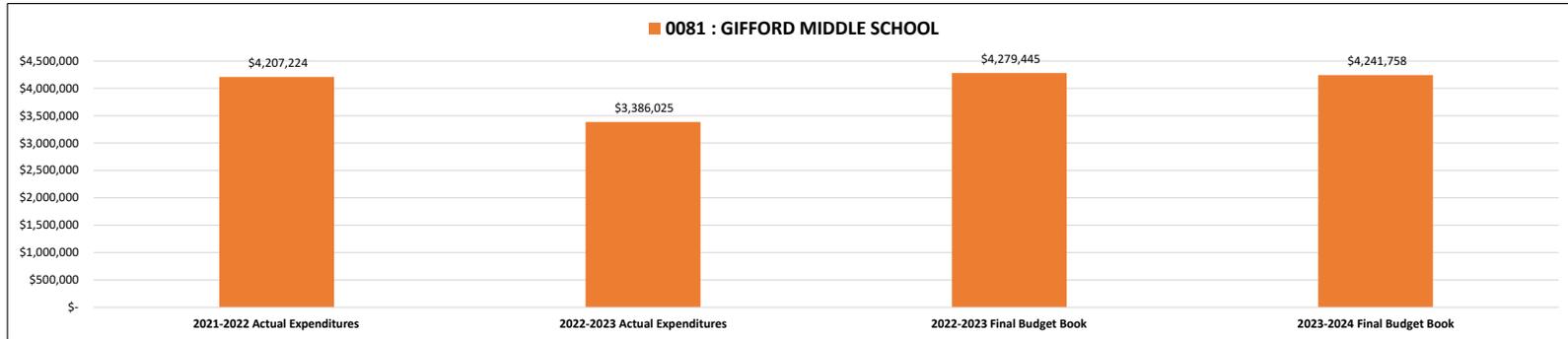
BEACHLAND ELEMENTARY

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE		4th Calculation FTE		Projected FTE			
	509		519		517			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book				
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,792,539	\$2,927,422	\$2,797,264	\$2,846,258	\$48,994	2%		
1006 : COMMUNICATIONS (DISTRICT)	\$1,666	\$1,639	\$1,648	\$1,736	\$88	5%		
1008 : ELECTRICAL	\$114,496	\$113,802	\$128,703	\$118,926	\$(9,777)	-8%		
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,560	\$9,766	\$10,500	\$9,700	\$(800)	-8%		
1075 : TEXTBOOK ALLOCATION (FTE)	\$405	\$805	\$88,452	\$96,455	\$8,003	9%		
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$71	-	\$9,326	\$11,989	\$2,663	29%		
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	-	\$3,781	\$6,042	\$2,262	60%		
1080 : SCIENCE LAB MATERIALS (FTE)	\$48	\$1,062	\$469	\$1,877	\$1,407	300%		
1094 : TERMINAL PAY	-	\$131,635	-	\$78,730	\$78,730	0%		
1095 : DONATIONS	-	-	\$120	\$120	-	0%		
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$16,472	-	-	-	-	0%		
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$10,644	\$4,785	\$4,785	\$3,841	\$(944)	-20%		
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%		
1516 : PROJECT LEAD THE WAY	\$1,165	\$950	\$1,250	\$950	\$(300)	-24%		
1536 : COVID-19 CORONAVIRUS	\$259	-	-	-	-	0%		
1547 : P-CARD PROGRAM	-	-	\$2,500	\$1,500	\$(1,000)	-40%		
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$7,359	\$5,452	\$6,700	\$5,564	\$(1,136)	-17%		
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$319,334	\$321,472	\$299,826	\$311,447	\$11,621	4%		
1575 : SCHOOL FACILITY RENTALS	\$227	-	\$18	\$18	-	0%		
1578 : SCHOOL RECOGNITION	-	\$93,875	-	-	-	0%		
1580 : IRCEA SUPPLEMENTS	\$21,529	\$22,139	\$18,000	\$22,135	\$4,135	23%		
1581 : SCHOOL DUTY COST	-	\$3,636	\$2,000	\$3,500	\$1,500	75%		
1598 : SICK LEAVE BUYBACK	-	\$3,711	-	\$3,800	\$3,800	0%		
1599 : SCHOOL SECURITY	\$138	\$292	\$1,062	\$1,000	\$(62)	-6%		
1905 : DORI SLOSBERG	-	-	-	-	-	0%		
1928 : MOONSHOT PARTNERSHIP GRANT	\$76,067	\$90,242	\$74,851	\$76,384	\$1,533	2%		
1930 : MOONSHOT ACADEMY CAMP SUMMER PROGRAM	\$56,857	\$7,230	-	-	-	0%		
1935 : GENERAL - INTERNAL REIMBURSABLE	\$1,705	\$1,261	-	-	-	0%		
1935 : INTERNAL REIMBURSABLE	\$1,750	-	-	-	-	0%		
1999 : DISCRETIONARY	\$32,009	\$39,700	\$36,717	\$34,239	\$(2,478)	-7%		
Grand Total	\$3,465,373	\$3,780,950	\$3,487,970	\$3,636,285	\$148,314	4%		

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School District of Indian River County
General Operating Budget
Department 0081



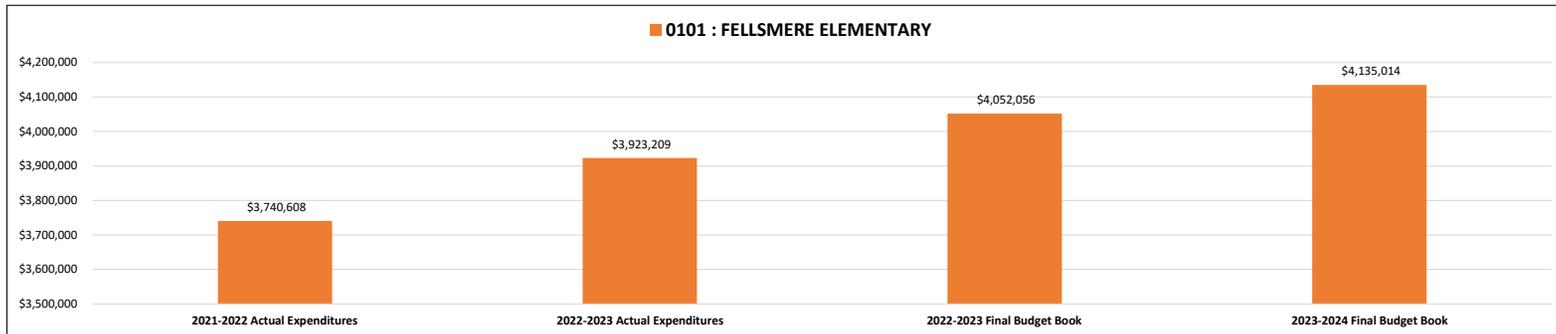
GIFFORD MIDDLE SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	564	579	578			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,319,458	\$2,926,725	\$3,141,141	\$3,236,074	\$94,932	3%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$188,590	\$218,860	\$205,036	\$230,058	\$25,022	12%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$11,540	\$8,325	\$11,500	\$8,300	\$(3,200)	-28%
1075 : TEXTBOOK ALLOCATION (FTE)	\$7,151	\$8,686	\$93,015	\$91,774	\$(1,241)	-1%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$8,490	\$11,467	\$2,978	35%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$7,031	\$1,711	\$6,851	\$7,126	\$276	4%
1080 : SCIENCE LAB MATERIALS (FTE)	\$175	\$1,496	\$153	\$876	\$724	474%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	-	-	\$156,631	-	\$(156,631)	-100%
1094 : TERMINAL PAY	\$64,915	\$7,872	\$58,395	\$500	\$(57,895)	-99%
1095 : DONATIONS	-	-	\$1	-	\$(1)	-100%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	-	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$11,531	\$15,240	\$15,240	\$12,670	\$(2,570)	-17%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1516 : PROJECT LEAD THE WAY	-	-	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	\$85	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$23,208	\$17,303	\$23,208	\$16,852	\$(6,356)	-27%
1547 : P-CARD PROGRAM	-	-	\$500	\$500	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$12,955	\$17,682	\$12,000	\$17,368	\$5,368	45%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$847	\$250	-	\$315	\$315	0%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$4,276	-	\$1	\$1	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$465,827	\$76,278	\$451,527	\$481,066	\$29,538	7%
1575 : SCHOOL FACILITY RENTALS	-	-	\$440	\$440	-	0%
1580 : IRCEA SUPPLEMENTS	\$34,918	\$38,461	\$53,552	\$38,458	\$(15,094)	-28%
1598 : SICK LEAVE BUYBACK	\$2,181	\$4,156	\$2,181	\$4,200	\$2,019	93%
1599 : SCHOOL SECURITY	\$1,440	\$1,000	\$1,000	\$2,000	\$1,000	100%
1903 : NEXERA ENERGY FOUNDATION STEM CLASSROOM MAKEOVER GRANT	-	-	-	\$48,655	\$48,655	0%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$50,179	\$41,257	\$37,911	\$32,180	\$(5,731)	-15%
Grand Total	\$4,207,224	\$3,386,025	\$4,279,445	\$4,241,758	\$(37,687)	-1%

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School District of Indian River County
General Operating Budget
Department 0101



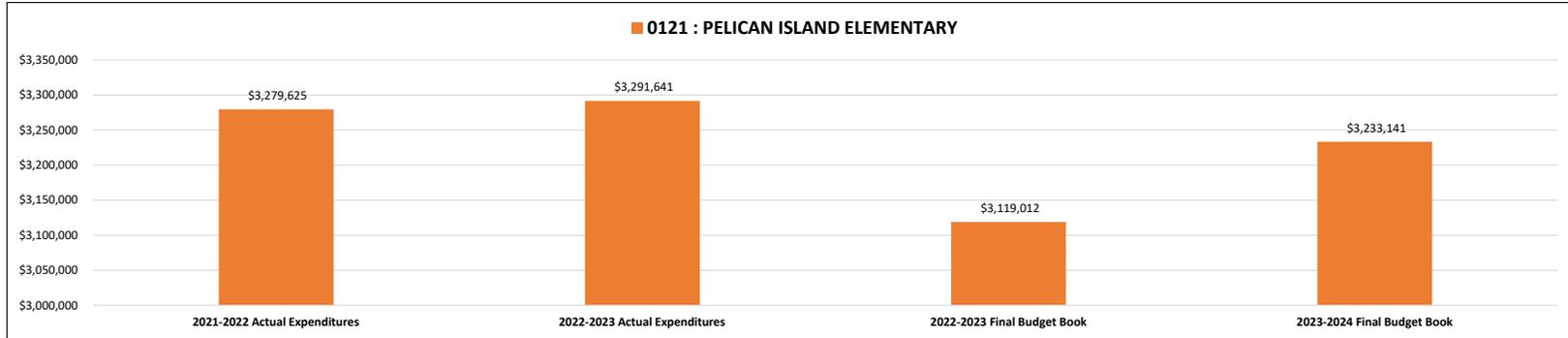
FELLSMERE ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	554	555	556			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,004,505	\$3,122,845	\$3,144,702	\$3,189,808	\$45,106	1%
1006 : COMMUNICATIONS (DISTRICT)	\$1,848	\$1,896	\$1,899	\$1,959	\$59	3%
1008 : ELECTRICAL	\$139,952	\$144,468	\$159,106	\$170,759	\$11,653	7%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,672	\$10,954	\$10,700	-	\$(10,700)	-100%
1075 : TEXTBOOK ALLOCATION (FTE)	\$412	\$7,167	\$184,249	\$186,452	\$2,203	1%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$1,469	-	\$4,328	\$7,191	\$2,862	66%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	\$1,607	\$8,898	\$8,087	\$(811)	-9%
1080 : SCIENCE LAB MATERIALS (FTE)	-	\$2,271	\$443	\$851	\$407	92%
1094 : TERMINAL PAY	\$22,865	\$18,744	\$4,552	\$4,661	\$109	2%
1095 : DONATIONS	-	\$340	\$345	\$5	\$(340)	-99%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$29,859	-	-	\$17,866	\$17,866	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$25,463	\$23,966	\$23,966	\$21,364	\$(2,602)	-11%
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$2,564	-	\$2,500	\$2,500	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$9,358	-	\$30,510	-	\$(30,510)	-100%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1521 : SUBS: CEA TEMPORARY DUTY	\$98	\$469	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	\$416	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$22,196	\$25,389	\$22,196	\$24,936	\$2,740	12%
1547 : P-CARD PROGRAM	-	-	-	-	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$27,939	\$42,345	\$21,000	\$42,511	\$21,511	102%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$304,970	\$276,121	\$299,829	\$311,447	\$11,618	4%
1575 : SCHOOL FACILITY RENTALS	-	-	\$7	\$7	-	0%
1578 : SCHOOL RECOGNITION	-	\$102,565	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$21,823	\$21,272	\$18,000	\$22,349	\$4,349	24%
1581 : SCHOOL DUTY COST	-	\$2,756	-	\$2,500	\$2,500	0%
1598 : SICK LEAVE BUYBACK	-	\$3,527	-	\$3,600	\$3,600	0%
1599 : SCHOOL SECURITY	\$720	\$840	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$68,700	\$72,520	\$76,806	\$78,364	\$1,558	2%
1999 : DISCRETIONARY	\$47,270	\$38,507	\$39,920	\$36,726	\$(3,194)	-8%
Grand Total	\$3,740,608	\$3,923,209	\$4,052,056	\$4,135,014	\$82,958	2%

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School District of Indian River County
General Operating Budget
Department 0121



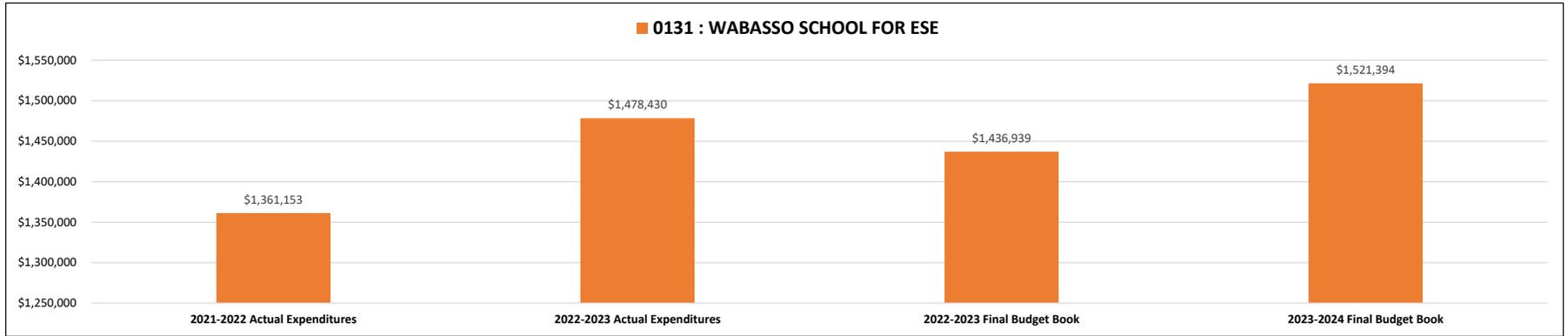
PELICAN ISLAND ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE 336	4th Calculation FTE 315	2022-2023 Final Budget Book	2023-2024 Projected FTE		
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,663,392	\$2,665,055	\$2,459,414	\$2,520,234	\$60,820	2%
1006 : COMMUNICATIONS (DISTRICT)	\$1,469	\$1,513	\$4,990	\$1,563	\$(3,427)	-69%
1008 : ELECTRICAL	\$104,632	\$129,966	\$114,212	\$136,300	\$22,088	19%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$8,598	\$8,359	\$8,600	-	\$(8,600)	-100%
1075 : TEXTBOOK ALLOCATION (FTE)	\$291	\$191	\$61,855	\$66,644	\$4,789	8%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$495	\$178	\$2,983	\$4,304	\$1,321	44%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$301	-	\$3,886	\$4,953	\$1,067	27%
1080 : SCIENCE LAB MATERIALS (FTE)	\$3,497	\$2,553	\$1,529	\$535	\$(993)	-65%
1094 : TERMINAL PAY	\$5,262	\$13,812	-	\$13,812	\$13,812	0%
1095 : DONATIONS	-	-	\$81	\$81	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$8,740	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$25,883	\$2,142	\$2,142	\$2,142	-	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$155	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$17,152	\$18,319	\$17,153	\$18,320	\$1,167	7%
1547 : P-CARD PROGRAM	-	-	\$3,000	\$2,000	\$(1,000)	-33%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$7,946	\$7,950	\$6,800	\$8,234	\$1,434	21%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$5,550	\$1,903	\$1,500	\$2,398	\$898	60%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$309,063	\$322,254	\$299,826	\$311,447	\$11,621	4%
1575 : SCHOOL FACILITY RENTALS	\$976	-	\$1,934	\$1,934	-	0%
1580 : IRCEA SUPPLEMENTS	\$19,291	\$22,812	\$16,600	\$22,857	\$6,257	38%
1581 : SCHOOL DUTY COST	-	-	\$2,000	\$2,500	\$500	25%
1598 : SICK LEAVE BUYBACK	\$4,043	\$2,697	\$4,043	\$3,000	\$(1,043)	-26%
1599 : SCHOOL SECURITY	-	\$80	\$600	\$1,000	\$400	67%
1901 : LITERACY ON THE LAGOON	\$387	-	-	-	-	0%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$68,466	\$69,534	\$80,994	\$82,605	\$1,610	2%
1999 : DISCRETIONARY	\$23,960	\$22,248	\$24,869	\$26,204	\$1,335	5%
Grand Total	\$3,279,625	\$3,291,641	\$3,119,012	\$3,233,141	\$114,130	4%

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School District of Indian River County
General Operating Budget
Department 0131



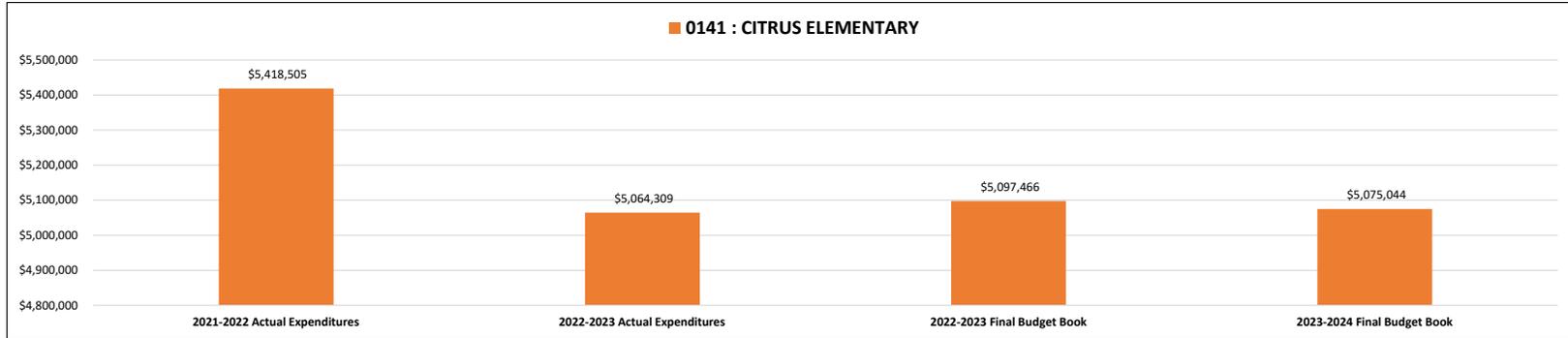
WABASSO SCHOOL FOR ESE

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	49	46	45			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,180,405	\$1,307,926	\$1,232,435	\$1,322,394	\$89,960	7%
1006 : COMMUNICATIONS (DISTRICT)	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%
1008 : ELECTRICAL	\$47,008	\$50,772	\$49,250	\$59,235	\$9,985	20%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$3,182	\$3,497	\$3,200	\$3,500	\$300	9%
1075 : TEXTBOOK ALLOCATION (FTE)	\$33	\$178	\$8,867	\$9,032	\$165	2%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$566	\$807	\$879	\$305	\$(574)	-65%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$180	\$641	\$2,071	\$1,750	\$(321)	-15%
1080 : SCIENCE LAB MATERIALS (FTE)	\$40	\$533	\$37	\$68	\$31	82%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	-	\$72,158	\$73,048	\$81,120	\$8,072	11%
1094 : TERMINAL PAY	\$8,741	\$587	-	-	-	0%
1095 : DONATIONS	-	-	\$20	-	\$(20)	-100%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$9,198	-	-	-	-	0%
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$4,805	-	\$3,240	\$3,240	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$67,988	-	\$25,034	-	\$(25,034)	-100%
1513 : FEES PAID TO COUNTY	\$150	\$150	-	\$150	\$150	0%
1547 : P-CARD PROGRAM	-	-	\$2,500	\$2,500	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$10,806	\$7,653	\$10,000	\$7,668	\$(2,332)	-23%
1580 : IRCEA SUPPLEMENTS	\$8,271	\$6,660	\$7,000	\$6,658	\$(342)	-5%
1598 : SICK LEAVE BUYBACK	\$5,810	\$5,448	\$5,810	\$5,500	\$(310)	-5%
1599 : SCHOOL SECURITY	-	-	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$17,306	\$15,111	\$14,679	\$15,720	\$1,041	7%
Grand Total	\$1,361,153	\$1,478,430	\$1,436,939	\$1,521,394	\$84,456	6%

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School District of Indian River County
General Operating Budget
Department 0141



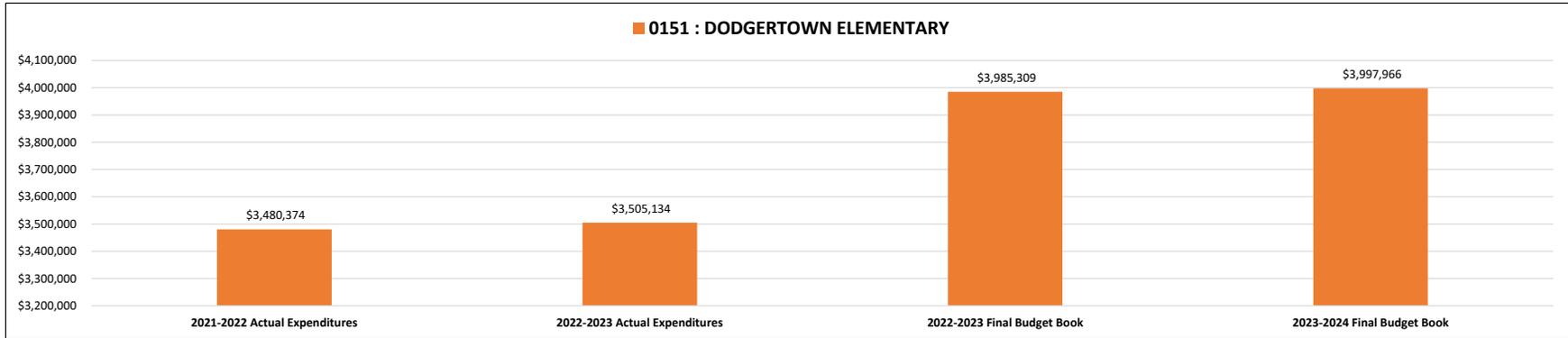
CITRUS ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	661	668	667			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$4,251,548	\$3,921,750	\$4,084,865	\$4,095,163	\$10,298	0%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$141,387	\$154,333	\$161,883	\$165,792	\$3,909	2%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$13,672	\$12,985	\$13,700	\$13,000	\$(700)	-5%
1075 : TEXTBOOK ALLOCATION (FTE)	\$497	\$80	\$109,045	\$119,913	\$10,868	10%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$3,269	-	\$3,908	\$7,341	\$3,433	88%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$2,479	\$360	\$4,110	\$6,096	\$1,986	48%
1080 : SCIENCE LAB MATERIALS (FTE)	\$751	\$837	\$309	\$2,672	\$2,363	766%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$89,891	\$167,955	-	-	-	0%
1094 : TERMINAL PAY	\$224,052	\$78,237	\$27,760	\$21,932	\$(5,828)	-21%
1095 : DONATIONS	-	-	\$2	-	\$(2)	-100%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$35,992	\$80,567	\$80,566	-	\$(80,566)	-100%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$14,702	\$18,757	\$18,757	\$15,880	\$(2,878)	-15%
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$4,479	-	\$5,000	\$5,000	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$478	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$29,304	\$27,529	\$29,304	\$27,530	\$(1,774)	-6%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$35,499	\$34,646	\$30,000	\$39,366	\$9,366	31%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$390,776	\$408,226	\$377,453	\$390,836	\$13,383	4%
1575 : SCHOOL FACILITY RENTALS	-	-	\$3,100	\$3,100	-	0%
1580 : IRCEA SUPPLEMENTS	\$21,243	\$21,643	\$18,000	\$21,637	\$3,637	20%
1581 : SCHOOL DUTY COST	-	\$9,905	\$2,000	\$8,500	\$6,500	325%
1598 : SICK LEAVE BUYBACK	\$2,531	\$2,477	\$2,531	\$2,500	\$(31)	-1%
1599 : SCHOOL SECURITY	-	-	\$600	\$1,600	\$1,000	167%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$75,839	\$71,526	\$79,836	\$81,431	\$1,596	2%
1930 : MOONSHOT ACADEMY CAMP SUMMER PROGRAM	\$37,837	\$3,796	-	-	-	0%
1999 : DISCRETIONARY	\$45,845	\$43,497	\$49,067	\$44,879	\$(4,188)	-9%
Grand Total	\$5,418,505	\$5,064,309	\$5,097,466	\$5,075,044	\$(22,422)	0%

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School District of Indian River County
General Operating Budget
Department 0151



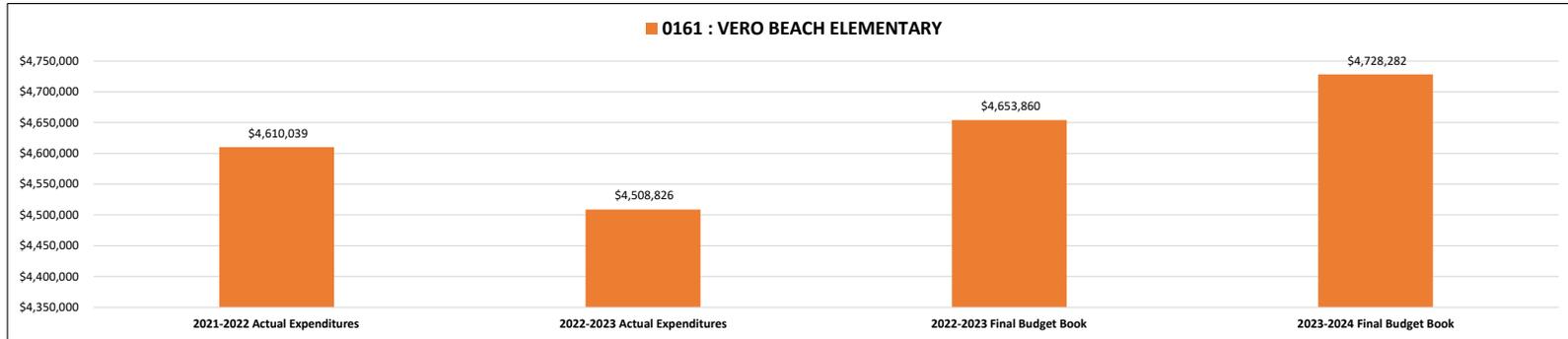
DODGERTOWN ELEMENTARY

Project Number & Description	2021-2022		2022-2023		2023-2024	
	4th Calculation FTE		4th Calculation FTE		Projected FTE	
	417		480		417	
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,817,704	\$2,866,372	\$3,217,118	\$3,256,024	\$38,906	1%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$70,648	\$75,113	\$82,482	\$88,549	\$6,067	7%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$8,961	\$8,719	\$9,000	\$8,700	\$(300)	-3%
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$634	\$79,614	\$87,248	\$7,634	10%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$487	-	\$11,019	\$13,577	\$2,559	23%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	\$6,809	\$6,900	\$2,569	\$(4,331)	-63%
1080 : SCIENCE LAB MATERIALS (FTE)	\$105	\$1,645	\$309	\$790	\$481	156%
1094 : TERMINAL PAY	\$78,417	\$4,837	\$75,563	\$225	\$(75,338)	-100%
1095 : DONATIONS	-	-	\$99	\$99	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$35,433	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$17,321	\$54,497	\$54,497	\$48,033	\$(6,464)	-12%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1539 : DIFFERENTIATED PAY	\$20,118	\$19,811	\$20,119	\$19,810	\$(309)	-2%
1547 : P-CARD PROGRAM	-	\$158	\$3,000	\$3,000	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$18,818	\$19,585	\$17,630	\$20,517	\$2,887	16%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$1,008	\$716	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$279,353	\$289,099	\$299,826	\$311,447	\$11,621	4%
1580 : IRCEA SUPPLEMENTS	\$18,344	\$24,334	-	\$24,332	\$24,332	0%
1581 : SCHOOL DUTY COST	-	\$12,176	\$2,000	\$7,000	\$5,000	250%
1599 : SCHOOL SECURITY	-	-	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$78,334	\$81,969	\$74,851	\$76,384	\$1,533	2%
1999 : DISCRETIONARY	\$34,013	\$37,937	\$30,012	\$27,785	\$(2,227)	-7%
Grand Total	\$3,480,374	\$3,505,134	\$3,985,309	\$3,997,966	\$12,657	0%

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School District of Indian River County
General Operating Budget
Department 0161



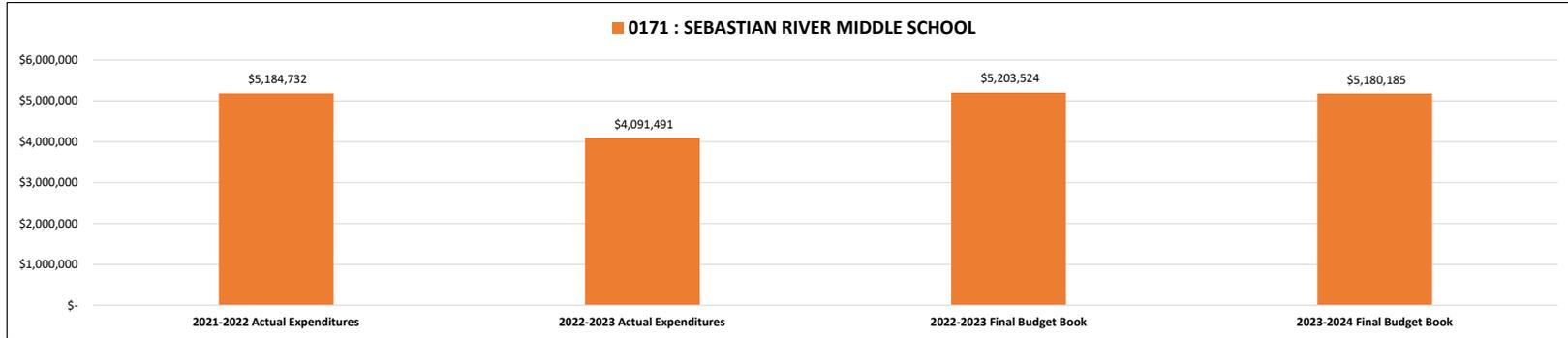
VERO BEACH ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
	548	580		570		
Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,704,061	\$3,776,039	\$3,882,109	\$3,921,589	\$39,480	1%
1006 : COMMUNICATIONS (DISTRICT)	\$2,225	\$2,071	\$2,096	\$3,016	\$920	44%
1008 : ELECTRICAL	\$108,770	\$118,174	\$118,124	\$122,162	\$4,038	3%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$12,133	\$11,631	\$12,100	\$11,600	\$(500)	-4%
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$805	\$91,282	\$99,740	\$8,458	9%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$2,159	\$695	\$5,165	\$7,407	\$2,242	43%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$4,026	\$1,904	\$2,242	\$2,267	\$25	1%
1080 : SCIENCE LAB MATERIALS (FTE)	\$488	\$1,526	\$236	\$1,767	\$1,531	649%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$59,129	\$62,227	-	-	-	0%
1094 : TERMINAL PAY	\$25,051	\$52,364	-	\$8,302	\$8,302	0%
1095 : DONATIONS	-	-	\$145	\$145	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$22,726	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$25,022	\$28,820	\$28,820	\$26,719	\$(2,101)	-7%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$156,053	\$1,586	\$9,716	-	\$(9,716)	-100%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$146	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$24,780	\$24,567	\$24,780	\$29,337	\$4,557	18%
1547 : P-CARD PROGRAM	\$(225)	-	\$500	\$500	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$24,447	\$18,798	\$20,000	\$20,092	\$92	0%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$1,668	\$856	\$3,000	\$319	\$(2,681)	-89%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$284,421	\$263,693	\$299,826	\$311,447	\$11,621	4%
1575 : SCHOOL FACILITY RENTALS	\$272	-	\$2,391	\$2,391	-	0%
1580 : IRCEA SUPPLEMENTS	\$24,772	\$23,810	\$20,560	\$23,808	\$3,248	16%
1581 : SCHOOL DUTY COST	-	-	\$2,000	\$3,500	\$1,500	75%
1598 : SICK LEAVE BUYBACK	\$8,742	\$11,637	\$8,742	\$12,000	\$3,258	37%
1599 : SCHOOL SECURITY	\$360	\$720	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$75,730	\$71,254	\$79,836	\$81,431	\$1,596	2%
1999 : DISCRETIONARY	\$42,612	\$35,575	\$39,590	\$37,667	\$(1,923)	-5%
Grand Total	\$4,610,039	\$4,508,826	\$4,653,860	\$4,728,282	\$74,421	2%

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School District of Indian River County
General Operating Budget
Department 0171



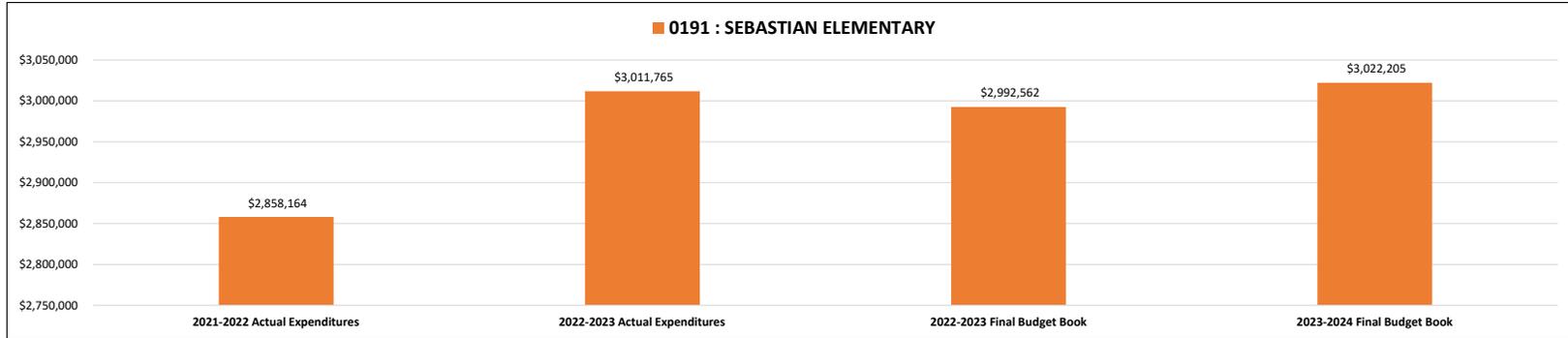
SEBASTIAN RIVER MIDDLE SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE 818	4th Calculation FTE 852	Projected FTE 818			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,855,477	\$2,866,889	\$3,894,403	\$3,930,107	\$35,704	1%
1006 : COMMUNICATIONS (DISTRICT)	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%
1008 : ELECTRICAL	\$178,083	\$193,205	\$200,854	\$201,178	\$324	0%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$12,150	\$10,708	\$12,100	\$10,700	\$(1,400)	-12%
1075 : TEXTBOOK ALLOCATION (FTE)	\$2,363	\$23,336	\$127,414	\$114,437	\$(12,977)	-10%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$1,906	\$31	\$5,606	\$9,789	\$4,183	75%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$1,428	\$1,843	\$6,973	\$8,688	\$1,714	25%
1080 : SCIENCE LAB MATERIALS (FTE)	\$3,594	\$1,949	\$276	\$1,517	\$1,242	451%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$61,593	\$84,065	\$65,127	-	\$(65,127)	-100%
1086 : INTERNATIONAL BACCALAURATE *IB* (FTE)	\$11,431	\$11,395	\$17,569	\$31,500	\$13,931	79%
1094 : TERMINAL PAY	\$84,850	\$46,431	\$24,432	\$15,718	\$(8,714)	-36%
1095 : DONATIONS	-	\$222	\$222	-	\$(222)	-100%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	-	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$31,452	\$16,649	\$16,649	\$15,237	\$(1,412)	-8%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1532 : CWA CONTRACT	\$1,304	\$2,029	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$28,699	\$27,419	\$28,699	\$27,419	\$(1,280)	-4%
1547 : P-CARD PROGRAM	-	\$649	\$1,400	\$1,600	\$200	14%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$14,204	\$13,106	\$13,000	\$13,774	\$774	6%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$7,470	\$4,133	\$7,300	\$5,208	\$(2,092)	-29%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$1,500	\$525	\$527	\$602	\$75	14%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$737,324	\$672,462	\$641,778	\$676,354	\$34,576	5%
1575 : SCHOOL FACILITY RENTALS	\$4,020	-	\$11,115	\$11,115	-	0%
1580 : IRCEA SUPPLEMENTS	\$52,229	\$54,518	\$68,752	\$54,116	\$(14,636)	-21%
1581 : SCHOOL DUTY COST	-	\$1,883	\$2,000	\$2,500	\$500	25%
1599 : SCHOOL SECURITY	\$1,110	\$1,874	\$1,000	\$2,000	\$1,000	100%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$91,002	\$54,588	\$54,817	\$44,996	\$(9,821)	-18%
Grand Total	\$5,184,732	\$4,091,491	\$5,203,524	\$5,180,185	\$(23,339)	0%

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School District of Indian River County
General Operating Budget
Department 0191



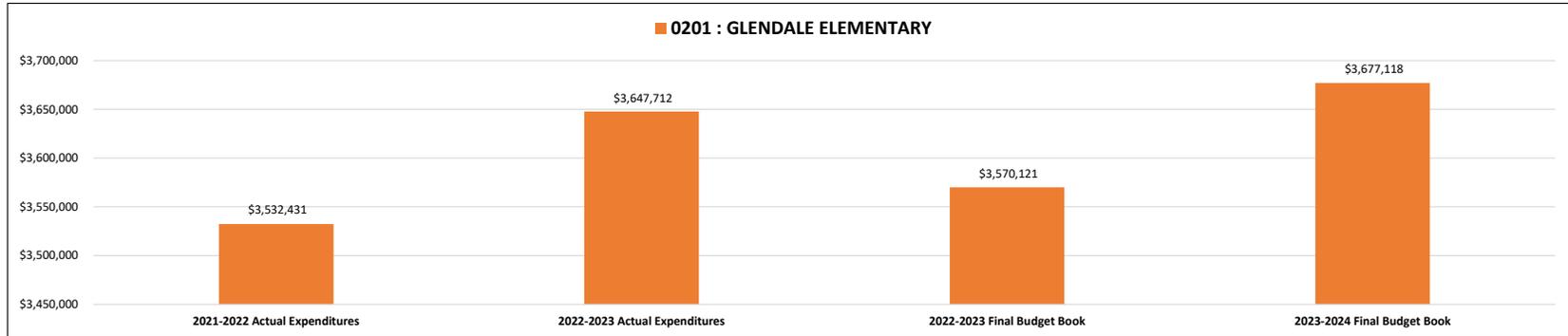
SEBASTIAN ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	350	334	329			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,186,560	\$2,257,163	\$2,272,979	\$2,296,891	\$23,912	1%
1006 : COMMUNICATIONS (DISTRICT)	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%
1008 : ELECTRICAL	\$146,898	\$125,113	\$163,613	\$129,481	\$(34,132)	-21%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$6,084	\$7,828	\$6,000	\$7,800	\$1,800	30%
1075 : TEXTBOOK ALLOCATION (FTE)	\$295	\$475	\$65,485	\$70,068	\$4,583	7%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$1,408	-	\$2,291	\$3,983	\$1,692	74%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$7,950	-	\$8,408	\$9,605	\$1,197	14%
1080 : SCIENCE LAB MATERIALS (FTE)	-	-	\$366	\$2,027	\$1,660	453%
1094 : TERMINAL PAY	\$8,766	\$114,742	\$4,117	\$15,140	\$11,023	268%
1095 : DONATIONS	-	\$41	\$100	\$58	\$(41)	-41%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$8,372	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$25,092	\$202	\$202	\$202	-	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$147	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$15,796	\$16,305	\$15,796	\$26,865	\$11,069	70%
1547 : P-CARD PROGRAM	-	-	\$700	\$700	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$20,910	\$15,848	\$17,000	\$16,798	\$(202)	-1%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$6,898	\$5,526	\$10,000	\$6,963	\$(3,037)	-30%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$269,878	\$304,394	\$299,826	\$311,447	\$11,621	4%
1575 : SCHOOL FACILITY RENTALS	-	-	\$25	\$25	-	0%
1578 : SCHOOL RECOGNITION	-	\$64,468	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$21,165	\$19,683	\$19,600	\$19,681	\$81	0%
1581 : SCHOOL DUTY COST	-	\$3,686	\$2,000	\$3,500	\$1,500	75%
1599 : SCHOOL SECURITY	-	\$620	\$1,200	\$1,000	\$(200)	-17%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$92,112	\$47,532	\$74,851	\$76,384	\$1,533	2%
1930 : MOONSHOT ACADEMY CAMP SUMMER PROGRAM	\$17,140	\$1,579	-	-	-	0%
1999 : DISCRETIONARY	\$21,149	\$24,977	\$26,493	\$21,956	\$(4,537)	-17%
Grand Total	\$2,858,164	\$3,011,765	\$2,992,562	\$3,022,205	\$29,643	1%

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School District of Indian River County
General Operating Budget
Department 0201



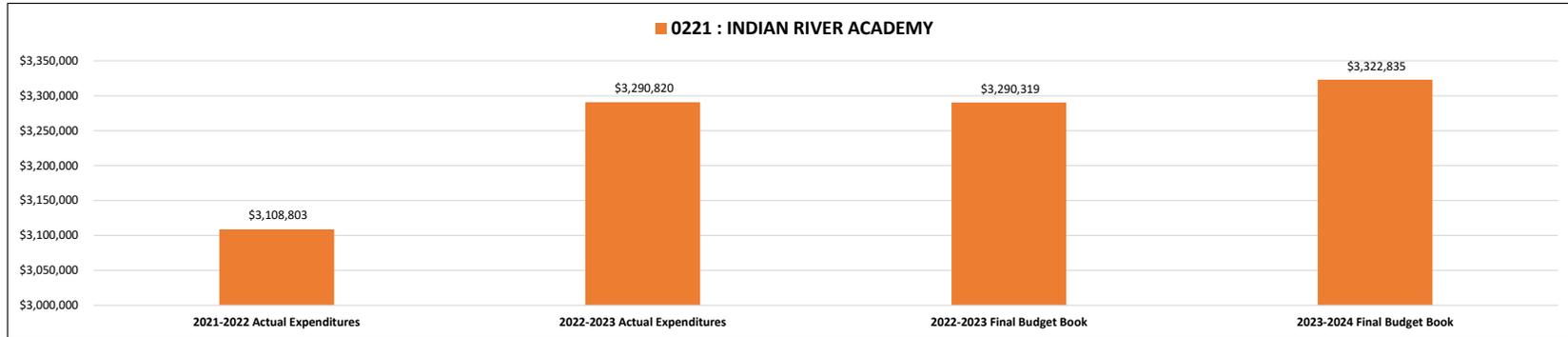
GLENDALE ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	464	441	439			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,884,828	\$2,969,302	\$2,839,913	\$2,898,058	\$58,145	2%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$125,782	\$132,336	\$146,253	\$145,842	\$(411)	0%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$9,789	\$8,373	\$9,800	\$8,300	\$(1,500)	-15%
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$653	\$77,387	\$83,869	\$6,482	8%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$5,426	\$7,686	\$2,260	42%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$716	\$2,565	\$8,221	\$7,890	\$(331)	-4%
1080 : SCIENCE LAB MATERIALS (FTE)	-	\$251	\$479	\$2,434	\$1,955	408%
1094 : TERMINAL PAY	\$18,790	\$44,900	\$8,907	\$32,935	\$24,028	270%
1095 : DONATIONS	-	-	\$133	\$133	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$3,334	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$9,758	\$6,418	\$6,418	\$4,569	\$(1,849)	-29%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1532 : CWA CONTRACT	\$70	-	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	\$167	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$21,220	\$19,820	\$21,220	\$19,818	\$(1,402)	-7%
1547 : P-CARD PROGRAM	-	-	\$1,500	\$3,602	\$2,102	140%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$9,074	\$13,746	\$7,150	\$14,771	\$7,621	107%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$6,336	\$4,019	\$8,000	\$5,064	\$(2,936)	-37%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$293,453	\$296,355	\$300,495	\$311,447	\$10,951	4%
1580 : IRCEA SUPPLEMENTS	\$18,639	\$18,847	\$17,200	\$18,211	\$1,011	6%
1581 : SCHOOL DUTY COST	-	\$4,747	\$2,000	\$4,800	\$2,800	140%
1598 : SICK LEAVE BUYBACK	-	\$242	-	\$300	\$300	0%
1599 : SCHOOL SECURITY	\$240	\$120	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$83,429	\$87,871	\$74,851	\$76,384	\$1,533	2%
1999 : DISCRETIONARY	\$45,495	\$36,423	\$33,494	\$29,127	\$(4,367)	-13%
Grand Total	\$3,532,431	\$3,647,712	\$3,570,121	\$3,677,118	\$106,997	3%

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School District of Indian River County
General Operating Budget
Department 0221



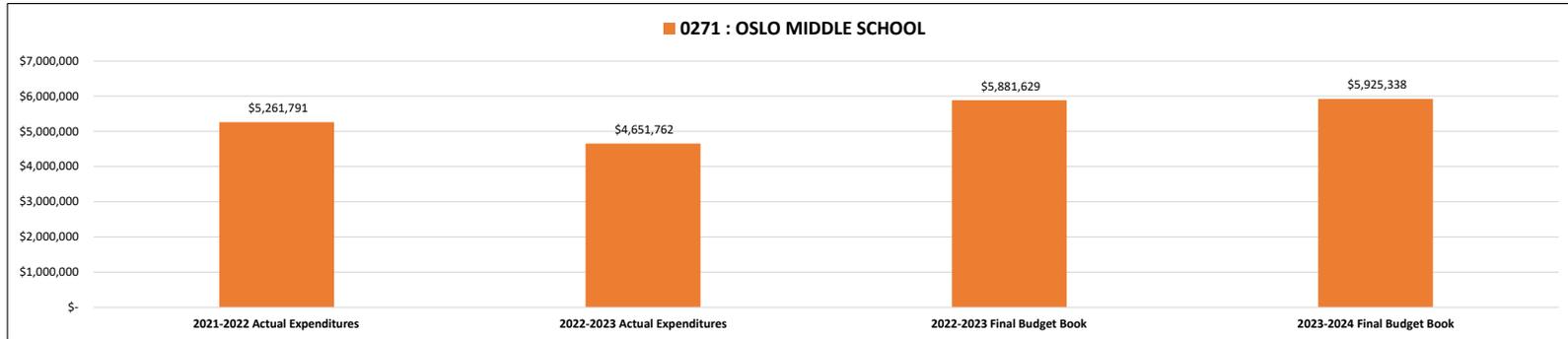
INDIAN RIVER ACADEMY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	407	417	413			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$2,513,703	\$2,524,239	\$2,534,454	\$2,631,089	\$96,635	4%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$88,097	\$92,836	\$98,638	\$95,303	\$(3,335)	-3%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$8,302	\$7,538	\$8,300	\$7,500	\$(800)	-10%
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$625	\$70,617	\$77,051	\$6,433	9%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$2,799	\$80	\$6,153	\$8,197	\$2,045	33%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$2,755	-	\$6,359	\$8,040	\$1,681	26%
1080 : SCIENCE LAB MATERIALS (FTE)	\$431	\$856	\$14	\$1,631	\$1,618	11834%
1094 : TERMINAL PAY	\$26,228	\$18,420	-	\$2,253	\$2,253	0%
1095 : DONATIONS	-	\$111	\$111	-	\$(111)	-100%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$24,482	\$85,166	\$85,165	-	\$(85,165)	-100%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$13,550	\$13,170	\$13,170	\$11,553	\$(1,617)	-12%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$193	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$16,311	\$17,290	\$16,311	\$17,289	\$978	6%
1547 : P-CARD PROGRAM	-	-	\$1,200	\$1,200	-	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$10,273	\$11,372	\$9,000	\$12,135	\$3,135	35%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$10,562	\$2,277	\$11,000	\$2,869	\$(8,131)	-74%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$269,578	\$295,142	\$299,826	\$311,447	\$11,621	4%
1578 : SCHOOL RECOGNITION	-	\$75,085	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$19,747	\$18,088	\$16,400	\$18,082	\$1,682	10%
1581 : SCHOOL DUTY COST	-	\$4,551	\$2,000	\$4,000	\$2,000	100%
1598 : SICK LEAVE BUYBACK	-	\$1,210	-	\$1,300	\$1,300	0%
1599 : SCHOOL SECURITY	-	\$240	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$69,875	\$92,902	\$80,994	\$82,605	\$1,610	2%
1999 : DISCRETIONARY	\$30,608	\$28,898	\$29,334	\$27,414	\$(1,920)	-7%
Grand Total	\$3,108,803	\$3,290,820	\$3,290,319	\$3,322,835	\$32,516	1%

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School District of Indian River County
General Operating Budget
Department 0271



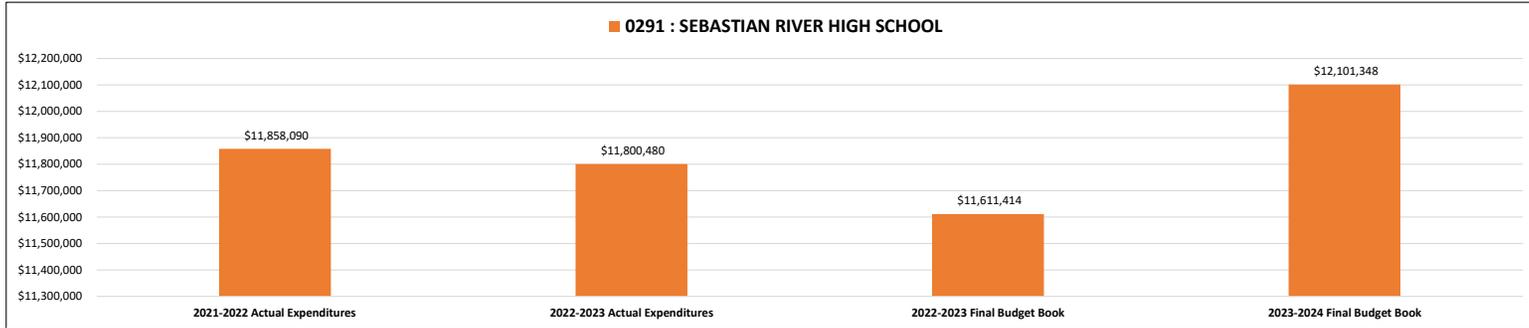
OSLO MIDDLE SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	897	858	858			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,958,960	\$3,090,732	\$4,345,127	\$4,401,916	\$56,789	1%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$213,894	\$231,950	\$239,180	\$241,720	\$2,540	1%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$13,323	\$12,558	\$13,300	\$12,500	\$(800)	-6%
1075 : TEXTBOOK ALLOCATION (FTE)	\$9,055	\$26,334	\$137,898	\$120,637	\$(17,261)	-13%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$11,869	\$16,289	\$4,421	37%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$4,900	\$4,082	\$9,872	\$9,154	\$(719)	-7%
1080 : SCIENCE LAB MATERIALS (FTE)	\$1,076	\$1,969	\$12	\$1,487	\$1,475	12487%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$49,733	\$295,666	\$71,367	\$78,173	\$6,806	10%
1094 : TERMINAL PAY	\$13,673	\$11,033	\$11,123	\$8,263	\$(2,860)	-26%
1095 : DONATIONS	-	\$146	\$227	\$81	\$(146)	-64%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	\$389	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$21,637	\$31,786	\$31,786	\$27,102	\$(4,684)	-15%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$934	-	-	-	-	0%
1539 : DIFFERENTIATED PAY	\$29,698	\$28,925	\$29,699	\$31,152	\$1,453	5%
1547 : P-CARD PROGRAM	\$(213)	\$240	\$3,400	\$2,674	\$(726)	-21%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$16,079	\$18,530	\$14,000	\$18,622	\$4,622	33%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$9,495	\$1,584	\$1	\$1	\$0	25%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$802,416	\$755,149	\$756,126	\$825,891	\$69,764	9%
1575 : SCHOOL FACILITY RENTALS	-	\$386	\$4,463	\$7,490	\$3,027	68%
1580 : IRCEA SUPPLEMENTS	\$55,383	\$66,482	\$138,852	\$66,047	\$(72,805)	-52%
1581 : SCHOOL DUTY COST	-	\$5,495	-	\$5,000	\$5,000	0%
1598 : SICK LEAVE BUYBACK	-	\$1,214	-	\$1,200	\$1,200	0%
1599 : SCHOOL SECURITY	\$1,700	\$990	\$1,000	\$2,000	\$1,000	100%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1935 : GENERAL - INTERNAL REIMBURSABLE	\$1,434	\$2,278	-	-	-	0%
1935 : INTERNAL REIMBURSABLE	\$1,435	\$1,260	-	-	-	0%
1999 : DISCRETIONARY	\$55,875	\$62,250	\$61,656	\$47,063	\$(14,593)	-24%
Grand Total	\$5,261,791	\$4,651,762	\$5,881,629	\$5,925,338	\$43,709	1%

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School District of Indian River County
General Operating Budget
Department 0291



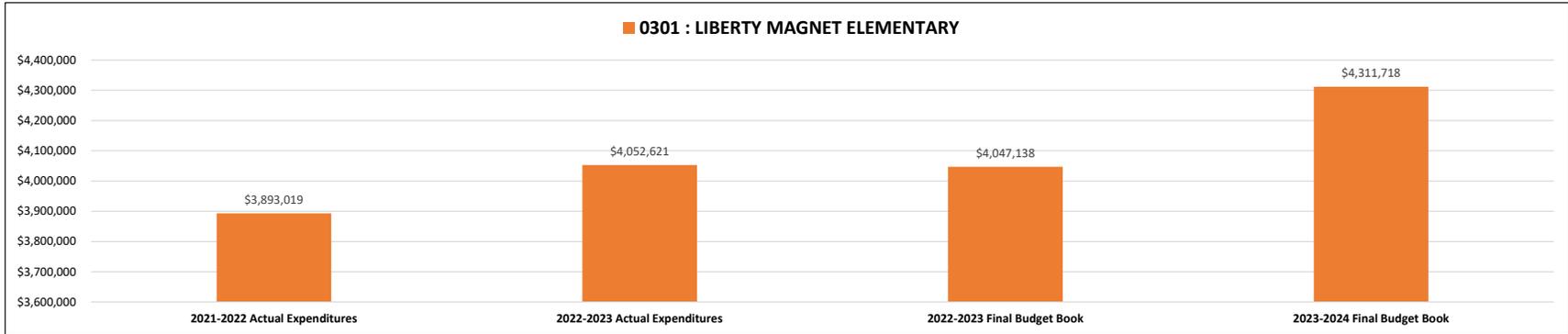
SEBASTIAN RIVER HIGH SCHOOL

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE		4th Calculation FTE		Projected FTE			
	1810		1786		1776			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book				
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$9,063,342	\$8,096,715	\$8,400,978	\$8,283,595	\$(117,383)	-1%		
1006 : COMMUNICATIONS (DISTRICT)	\$18,445	\$20,646	\$13,281	\$21,273	\$7,992	60%		
1008 : ELECTRICAL	\$437,482	\$452,310	\$473,890	\$470,162	\$(3,728)	-1%		
1074 : CLASSROOM SUPPLY ASSISTANCE	\$26,378	\$24,359	\$60,835	\$24,300	\$(36,535)	-60%		
1075 : TEXTBOOK ALLOCATION (FTE)	\$15,136	\$31,338	\$260,308	\$274,305	\$13,996	5%		
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$1,047	-	\$17,493	\$26,639	\$9,146	52%		
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$4,484	\$5,419	\$7,556	\$6,395	\$(1,161)	-15%		
1080 : SCIENCE LAB MATERIALS (FTE)	\$3,712	\$2,478	\$648	\$3,156	\$2,508	387%		
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$160,075	\$285,445	\$299,731	\$156,246	\$(143,485)	-48%		
1084 : DUAL ENROLLMENT (FTE)	\$126,117	\$144,306	\$225,000	\$205,000	\$(20,000)	-9%		
1085 : ADVANCED PLACEMENT (FTE)	\$122,352	\$37,782	\$94,696	\$98,431	\$3,735	4%		
1086 : INTERNATIONAL BACCALAURATE *IB* (FTE)	\$140,158	\$141,607	\$238,565	\$194,078	\$(44,487)	-19%		
1094 : TERMINAL PAY	\$90,387	\$152,557	\$45,064	\$96,851	\$51,787	115%		
1095 : DONATIONS	-	\$436	\$455	\$19	\$(436)	-96%		
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	\$1,550	\$19,311	-	-	-	0%		
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$26,375	\$38,046	\$38,046	\$33,637	\$(4,409)	-12%		
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$5,010	-	\$5,000	\$5,000	0%		
1506 : SUMMER SCHOOL *EVEN YEARS*	\$91,366	-	\$21,883	-	\$(21,883)	-100%		
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%		
1521 : SUBS: CEA TEMPORARY DUTY	\$129	\$433	-	-	-	0%		
1547 : P-CARD PROGRAM	\$720	\$(720)	\$1,000	\$1,800	\$800	80%		
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$41,312	\$49,220	\$35,000	\$50,595	\$15,595	45%		
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$12,643	\$10,862	\$7,000	\$10,705	\$3,705	53%		
1562 : CAREER VOCATIONAL ADD-ON FTE	\$198,633	\$223,829	\$135,547	\$84,180	\$(51,366)	-38%		
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$691,043	\$1,510,399	\$677,456	\$1,536,347	\$858,891	127%		
1580 : IRCEA SUPPLEMENTS	\$204,038	\$205,677	\$172,152	\$202,690	\$30,537	18%		
1590 : RESERVE CLAIMS UNDER DEDUCTIBLE	\$5,000	-	-	-	-	0%		
1598 : SICK LEAVE BUYBACK	\$4,480	\$9,130	\$4,480	\$9,200	\$4,720	105%		
1599 : SCHOOL SECURITY	\$20,621	\$30,991	\$35,000	\$40,000	\$5,000	14%		
1905 : DORI SLOSBERG	\$10,950	\$9,198	\$22,000	\$11,000	\$(11,000)	-50%		
1935 : GENERAL - INTERNAL REIMBURSABLE	\$21,348	\$19,126	-	-	-	0%		
1935 : INTERNAL REIMBURSABLE	\$21,348	\$2,277	-	-	-	0%		
1999 : DISCRETIONARY	\$297,340	\$272,218	\$323,351	\$255,671	\$(67,681)	-21%		
Grand Total	\$11,858,090	\$11,800,480	\$11,611,414	\$12,101,348	\$489,933	4%		

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School District of Indian River County
General Operating Budget
Department 0301



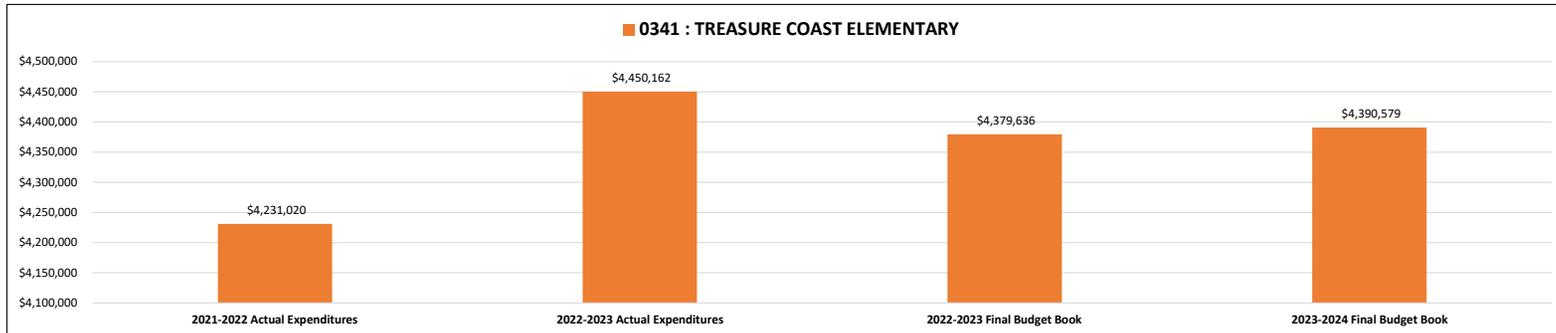
LIBERTY MAGNET ELEMENTARY

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	544	549	553			
	2021-2022	2022-2023	2022-2023	2023-2024		
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,140,475	\$3,191,394	\$3,175,001	\$3,469,957	\$294,956	9%
1006 : COMMUNICATIONS (DISTRICT)	\$924	\$948	\$950	\$979	\$30	3%
1008 : ELECTRICAL	\$153,779	\$137,727	\$177,135	\$156,352	\$(20,783)	-12%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$11,186	\$10,670	\$11,200	\$10,600	\$(600)	-5%
1075 : TEXTBOOK ALLOCATION (FTE)	\$396	\$805	\$94,917	\$103,041	\$8,124	9%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$660	-	\$5,025	\$7,871	\$2,847	57%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$2,477	-	\$2,568	\$4,643	\$2,075	81%
1080 : SCIENCE LAB MATERIALS (FTE)	-	\$2,418	\$553	\$809	\$256	46%
1086 : INTERNATIONAL BACCALAURATE *IB* (FTE)	\$9,719	\$11,371	\$13,801	\$15,000	\$1,199	9%
1094 : TERMINAL PAY	\$36,701	\$22,789	\$36,024	-	\$(36,024)	-100%
1095 : DONATIONS	\$134	-	\$0	-	\$(0)	-100%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$10,304	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$11,814	\$1,086	\$1,086	\$1,086	-	0%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1547 : P-CARD PROGRAM	-	-	\$3,000	\$2,000	\$(1,000)	-33%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$10,209	\$9,206	\$9,000	\$9,325	\$325	4%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$298,888	\$335,804	\$300,104	\$311,447	\$11,343	4%
1575 : SCHOOL FACILITY RENTALS	-	-	\$28	\$28	-	0%
1578 : SCHOOL RECOGNITION	-	\$100,222	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$19,707	\$21,990	\$16,000	\$21,988	\$5,988	37%
1598 : SICK LEAVE BUYBACK	\$3,617	-	\$3,617	-	\$(3,617)	-100%
1599 : SCHOOL SECURITY	\$140	-	\$600	\$1,000	\$400	67%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1928 : MOONSHOT PARTNERSHIP GRANT	\$139,521	\$166,113	\$155,845	\$158,988	\$3,143	2%
1999 : DISCRETIONARY	\$42,292	\$40,004	\$40,685	\$36,529	\$(4,156)	-10%
Grand Total	\$3,893,019	\$4,052,621	\$4,047,138	\$4,311,718	\$264,579	7%

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School District of Indian River County
General Operating Budget
Department 0341



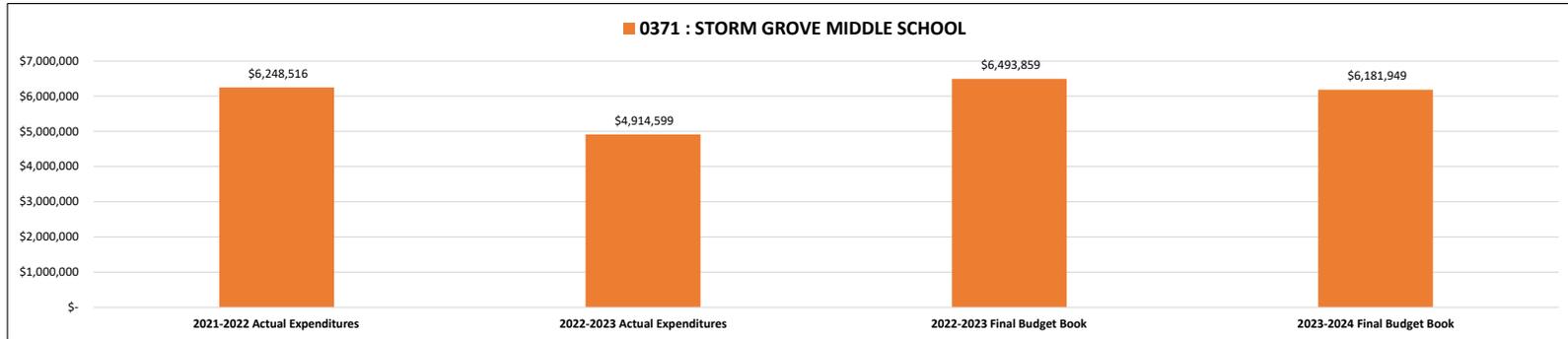
TREASURE COAST ELEMENTARY

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE		4th Calculation FTE		Projected FTE			
	640		689		688			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book				
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,340,513	\$3,478,394	\$3,492,412	\$3,500,886	\$8,474	0%		
1006 : COMMUNICATIONS (DISTRICT)	\$1,469	\$1,506	\$1,510	\$1,555	\$45	3%		
1008 : ELECTRICAL	\$134,766	\$138,869	\$148,126	\$147,689	\$(437)	0%		
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,622	\$12,064	\$10,600	\$12,000	\$1,400	13%		
1075 : TEXTBOOK ALLOCATION (FTE)	\$415	\$718	\$103,725	\$114,535	\$10,809	10%		
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	\$1,396	\$6,773	\$8,920	\$2,147	32%		
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	\$1,148	\$1,714	\$9,578	\$9,222	\$(356)	-4%		
1080 : SCIENCE LAB MATERIALS (FTE)	\$326	\$2,395	\$310	\$1,073	\$763	246%		
1094 : TERMINAL PAY	\$40,921	\$28,364	\$10,190	\$58	\$(10,132)	-99%		
1095 : DONATIONS	-	-	\$168	\$168	-	0%		
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	\$3,275	-	-	-	-	0%		
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$20,592	\$11,489	\$11,489	\$11,123	\$(366)	-3%		
1505 : SUMMER SCHOOL *ODD YEARS*	-	\$2,734	-	\$5,137	\$5,137	0%		
1506 : SUMMER SCHOOL *EVEN YEARS*	\$93,867	\$1,118	\$22,795	-	\$(22,795)	-100%		
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%		
1536 : COVID-19 CORONAVIRUS	\$1,137	-	-	-	-	0%		
1539 : DIFFERENTIATED PAY	\$24,761	\$23,910	\$24,761	\$24,311	\$(451)	-2%		
1547 : P-CARD PROGRAM	-	-	\$2,900	\$2,500	\$(400)	-14%		
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$6,909	\$8,102	\$6,000	\$8,306	\$2,306	38%		
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$353,518	\$390,689	\$377,949	\$390,836	\$12,887	3%		
1578 : SCHOOL RECOGNITION	-	\$118,562	-	-	-	0%		
1580 : IRCEA SUPPLEMENTS	\$24,370	\$21,905	\$20,300	\$21,898	\$1,598	8%		
1581 : SCHOOL DUTY COST	-	\$4,821	\$2,000	\$4,500	\$2,500	125%		
1599 : SCHOOL SECURITY	\$600	\$120	\$600	\$1,000	\$400	67%		
1901 : LITERACY ON THE LAGOON	\$23,921	\$38,051	\$4,250	-	\$(4,250)	-100%		
1905 : DORI SLOSBERG	-	-	-	-	-	0%		
1928 : MOONSHOT PARTNERSHIP GRANT	\$92,553	\$95,409	\$76,806	\$78,364	\$1,558	2%		
1935 : GENERAL - INTERNAL REIMBURSABLE	\$4,104	\$4,188	-	-	-	0%		
1935 : INTERNAL REIMBURSABLE	\$4,141	\$19,125	-	-	-	0%		
1999 : DISCRETIONARY	\$47,017	\$44,443	\$46,394	\$46,424	\$31	0%		
Grand Total	\$4,231,020	\$4,450,162	\$4,379,636	\$4,390,579	\$10,944	0%		

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School District of Indian River County
General Operating Budget
Department 0371



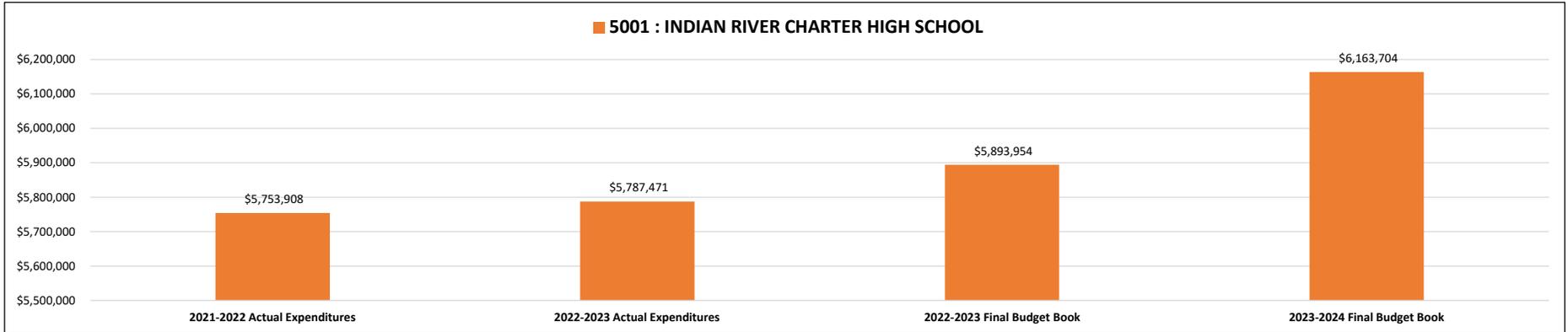
STORM GROVE MIDDLE SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	1000	1022	1000			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$4,736,421	\$3,333,850	\$4,820,314	\$4,675,658	\$(144,656)	-3%
1006 : COMMUNICATIONS (DISTRICT)	\$1,763	\$1,597	\$1,611	\$1,781	\$170	11%
1008 : ELECTRICAL	\$314,823	\$340,602	\$350,448	\$389,852	\$39,404	11%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$16,999	\$13,839	\$17,000	\$13,800	\$(3,200)	-19%
1075 : TEXTBOOK ALLOCATION (FTE)	\$9,855	\$21,303	\$154,867	\$145,859	\$(9,008)	-6%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	\$3,371	-	\$8,777	\$13,925	\$5,148	59%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	\$(17)	\$8,447	\$12,022	\$3,575	42%
1080 : SCIENCE LAB MATERIALS (FTE)	\$2,666	\$3,282	\$785	\$1,402	\$618	79%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	-	-	\$235,305	-	\$(235,305)	-100%
1094 : TERMINAL PAY	\$21,265	\$5,483	\$1,017	\$5,483	\$4,466	439%
1095 : DONATIONS	-	-	\$263	\$263	-	0%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	-	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$6,649	\$20,889	\$20,889	\$19,113	\$(1,776)	-8%
1513 : FEES PAID TO COUNTY	\$75	\$75	-	\$75	\$75	0%
1536 : COVID-19 CORONAVIRUS	\$617	-	-	-	-	0%
1547 : P-CARD PROGRAM	-	-	\$1,800	\$1,000	\$(800)	-44%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$27,699	\$36,510	\$25,000	\$39,218	\$14,218	57%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	\$3,672	\$2,762	\$5,000	\$3,480	\$(1,520)	-30%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$2,979	-	\$52	\$52	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$954,342	\$801,399	\$687,741	\$731,599	\$43,857	6%
1575 : SCHOOL FACILITY RENTALS	\$10,882	\$16,444	\$9,263	\$8,478	\$(784)	-8%
1578 : SCHOOL RECOGNITION	-	\$185,382	-	-	-	0%
1580 : IRCEA SUPPLEMENTS	\$53,247	\$52,652	\$69,752	\$52,274	\$(17,479)	-25%
1581 : SCHOOL DUTY COST	-	\$3,330	\$2,000	\$5,500	\$3,500	175%
1598 : SICK LEAVE BUYBACK	\$5,553	\$3,749	\$5,553	\$3,800	\$(1,753)	-32%
1599 : SCHOOL SECURITY	\$680	\$1,885	\$1,000	\$2,540	\$1,540	154%
1905 : DORI SLOSBERG	-	-	-	-	-	0%
1935 : GENERAL - INTERNAL REIMBURSABLE	-	\$402	-	-	-	0%
1999 : DISCRETIONARY	\$74,957	\$69,182	\$66,976	\$54,775	\$(12,201)	-18%
Grand Total	\$6,248,516	\$4,914,599	\$6,493,859	\$6,181,949	\$(311,910)	-5%

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School District of Indian River County
General Operating Budget
Department 5001



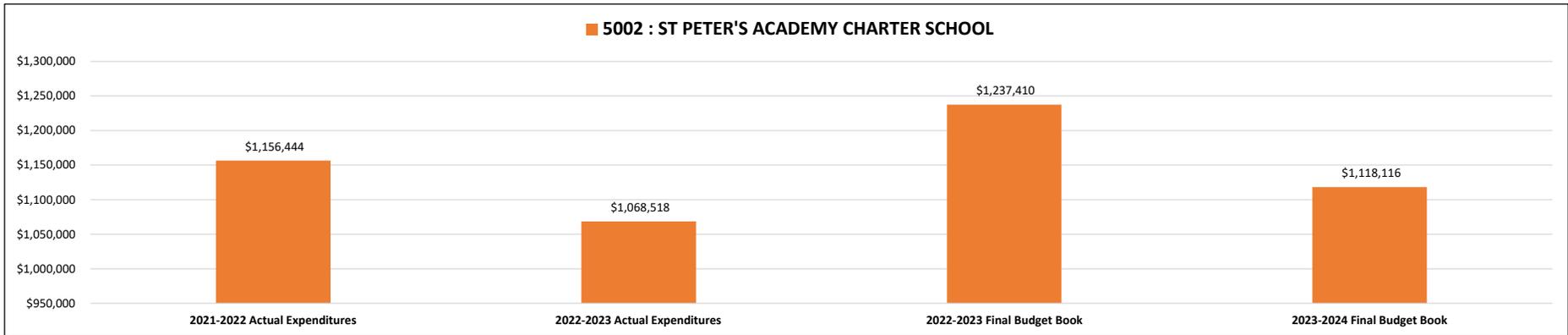
INDIAN RIVER CHARTER HIGH SCHOOL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE	Projected FTE		
	656	659	659	659		
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$29,090	\$33,161	\$32,966	\$39,005	\$6,039	18%
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$614,227	\$603,786	\$605,619	\$591,312	\$(14,307)	-2%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$10,201	\$11,515	\$10,440	\$11,515	\$1,075	10%
1075 : TEXTBOOK ALLOCATION (FTE)	\$45,599	\$48,800	\$48,352	-	\$(48,352)	-100%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$43,471	\$49,563	\$49,345	\$60,154	\$10,809	22%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$142,411	\$142,515	\$141,257	\$142,883	\$1,626	1%
1084 : DUAL ENROLLMENT (FTE)	\$129,745	\$26,093	\$111,914	\$181,499	\$69,585	62%
1085 : ADVANCED PLACEMENT (FTE)	\$109,837	\$87,990	\$115,120	\$98,683	\$(16,437)	-14%
1088 : DIGITAL CLASSROOM	\$3,967	-	-	-	-	0%
1091 : EARLY GRADUATION	-	\$3,437	-	\$3,855	\$3,855	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$122,560	\$171,024	\$171,024	\$214,312	\$43,288	25%
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	-	\$4,714	-	-	-	0%
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$10,704	\$10,704	-	\$(10,704)	-100%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$3,602,084	\$3,735,464	\$3,745,161	\$3,931,944	\$186,783	5%
1409 : CHARTER CAPITAL OUTLAY	\$347,421	\$356,436	\$343,077	\$356,436	\$13,359	4%
1409 : CHARTER CAPITAL OUTLAY: STATE FUNDED						0%
1519 : CHARTER LITIGATION SETTLEMENT	\$120,729	-	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$400,717	\$464,231	\$469,613	\$531,606	\$61,993	13%
1597 : ESE APPS ALLOCATION	\$557	\$483	\$557	\$500	\$(57)	-10%
1911 : READING ALLOCATION *FEFP* (FTE)	\$31,292	\$37,555	\$38,806	-	\$(38,806)	-100%
Grand Total	\$5,753,908	\$5,787,471	\$5,893,954	\$6,163,704	\$269,750	5%

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School District of Indian River County
General Operating Budget
Department 5002



ST PETER'S ACADEMY CHARTER SCHOOL

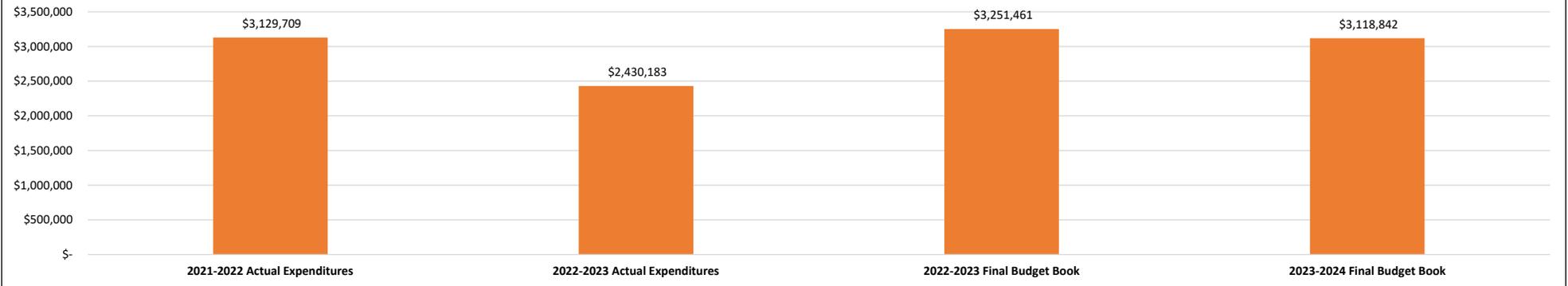
Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE	Projected FTE		
	128	110		110		
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1001 : SAFETY TO HEALTH	-	-	-	-	-	0%
1064 : MENTAL HEALTH ALLOCATION *FEFP*	-	-	-	\$6,490	\$6,490	0%
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$135,233	\$115,697	\$134,984	\$114,400	\$(20,584)	-15%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$2,332	\$2,657	\$2,900	\$2,657	\$(243)	-8%
1075 : TEXTBOOK ALLOCATION (FTE)	\$8,920	\$8,119	\$9,457	-	\$(9,457)	-100%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$8,503	\$8,246	\$9,652	\$10,009	\$357	4%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$27,857	\$23,711	\$27,629	\$23,771	\$(3,858)	-14%
1088 : DIGITAL CLASSROOM	\$776	-	-	-	-	0%
1098 : FIELD TRIPS OUTSIDE BILLED	\$(3,057)	\$(2,450)	-	\$600	\$600	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$25,934	\$34,688	\$34,688	\$37,174	\$2,485	7%
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	\$1,625	\$1,412	\$567	-	\$(567)	-100%
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$2,064	\$2,064	-	\$(2,064)	-100%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$751,842	\$717,036	\$831,655	\$760,348	\$(71,307)	-9%
1409 : CHARTER CAPITAL OUTLAY	\$84,946	\$74,157	\$84,023	\$74,127	\$(9,896)	-12%
1409 : CHARTER CAPITAL OUTLAY: STATE FUNDED						0%
1519 : CHARTER LITIGATION SETTLEMENT	\$23,440	-	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$79,733	\$76,887	\$91,854	\$88,440	\$(3,414)	-4%
1597 : ESE APPS ALLOCATION	\$66	\$56	\$66	\$100	\$34	52%
1702 : TRANSPORTATION FUEL	\$2,064	\$(517)	-	-	-	0%
1911 : READING ALLOCATION *FEFP* (FTE)	\$6,230	\$6,754	\$7,871	-	\$(7,871)	-100%
Grand Total	\$1,156,444	\$1,068,518	\$1,237,410	\$1,118,116	\$(119,294)	-10%

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**School District of Indian River County
General Operating Budget
Department 5003**

5003 : NORTH COUNTY CHARTER SCHOOL



NORTH COUNTY CHARTER SCHOOL

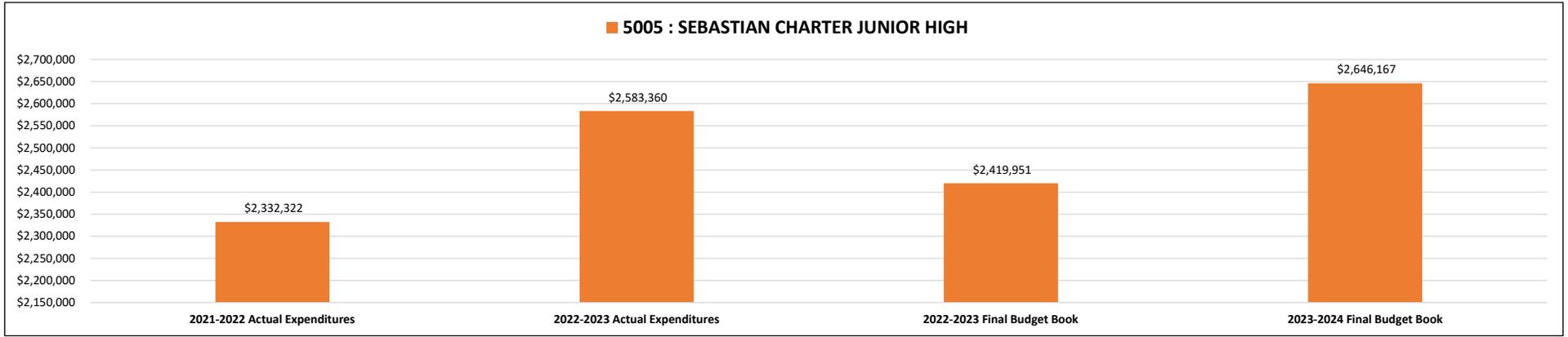
2021-2022 4th Calculation FTE	2022-2023 4th Calculation FTE	2023-2024 Projected FTE
349	258	326

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$15,469	\$12,960	\$17,530	\$19,267	\$1,737	10%
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$361,017	\$262,824	\$359,899	\$329,268	\$(30,631)	-9%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$6,703	\$5,610	\$6,090	\$5,610	\$(480)	-8%
1075 : TEXTBOOK ALLOCATION (FTE)	\$24,249	\$19,073	\$25,711	-	\$(25,711)	-100%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$23,117	\$19,371	\$26,240	\$29,714	\$3,474	13%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$75,730	\$55,700	\$75,115	\$70,583	\$(4,532)	-6%
1088 : DIGITAL CLASSROOM	\$2,109	-	-	-	-	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$64,728	\$92,316	\$92,316	\$107,437	\$15,121	16%
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	-	\$2,516	-	-	-	0%
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$5,452	\$5,452	-	\$(5,452)	-100%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$2,037,208	\$1,584,161	\$2,143,594	\$2,119,925	\$(23,669)	-1%
1409 : CHARTER CAPITAL OUTLAY	\$230,935	\$174,136	\$228,481	\$174,136	\$(54,345)	-24%
1409 : CHARTER CAPITAL OUTLAY: STATE FUNDED	-	-	-	-	-	0%
1519 : CHARTER LITIGATION SETTLEMENT	\$58,386	-	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$213,091	\$180,386	\$249,721	\$262,602	\$12,881	5%
1597 : ESE APPS ALLOCATION	\$364	\$257	\$364	\$300	\$(64)	-18%
1911 : READING ALLOCATION *FEFP* (FTE)	\$16,602	\$15,421	\$20,947	\$0	\$(20,947)	-100%
Grand Total	\$3,129,709	\$2,430,183	\$3,251,461	\$3,118,842	\$(132,619)	-4%

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School District of Indian River County
General Operating Budget
Department 5005



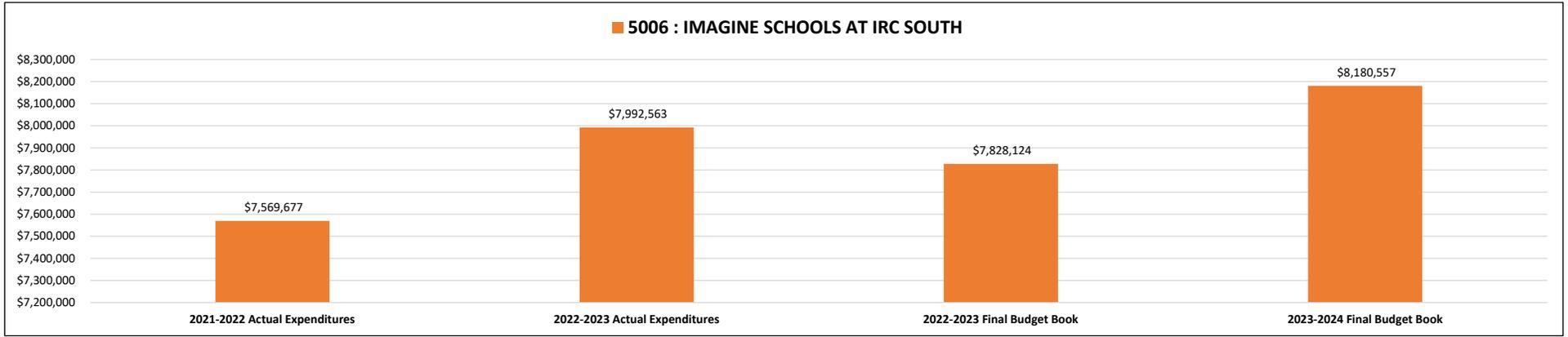
SEBASTIAN CHARTER JUNIOR HIGH

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	281	291	291			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$12,431	\$14,642	\$14,087	\$17,223	\$3,136	22%
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$258,938	\$266,001	\$258,086	\$263,388	\$5,302	2%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$4,663	\$5,019	\$4,350	\$5,019	\$669	15%
1075 : TEXTBOOK ALLOCATION (FTE)	\$19,486	\$21,548	\$20,662	-	\$(20,662)	-100%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$18,576	\$21,885	\$21,087	\$26,561	\$5,474	26%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$60,855	\$62,928	\$60,363	\$63,090	\$2,727	5%
1088 : DIGITAL CLASSROOM	\$1,695	-	-	-	-	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$46,037	\$68,379	\$68,379	\$88,730	\$20,351	30%
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	-	\$2,022	-	-	-	0%
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$4,571	\$4,571	-	\$(4,571)	-100%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$1,528,840	\$1,685,427	\$1,606,193	\$1,789,635	\$183,442	11%
1409 : CHARTER CAPITAL OUTLAY	\$148,489	\$157,388	\$145,639	\$157,388	\$11,749	8%
1409 : CHARTER CAPITAL OUTLAY: STATE FUNDED					-	0%
1519 : CHARTER LITIGATION SETTLEMENT	\$48,438	-	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$171,235	\$205,053	\$200,679	\$234,733	\$34,054	17%
1578 : SCHOOL RECOGNITION	-	\$52,029	-	-	-	0%
1597 : ESE APPS ALLOCATION	\$341	\$370	\$341	\$400	\$59	17%
1911 : READING ALLOCATION *FEFP* (FTE)	\$12,298	\$16,098	\$15,515	-	\$(15,515)	-100%
Grand Total	\$2,332,322	\$2,583,360	\$2,419,951	\$2,646,167	\$226,216	9%

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School District of Indian River County
General Operating Budget
Department 5006



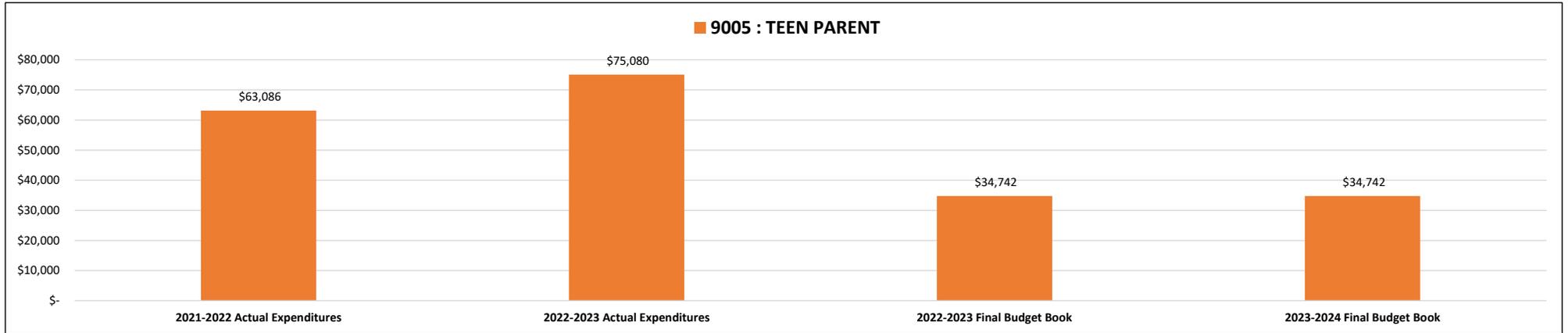
IMAGINE SCHOOLS AT IRC SOUTH

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	877	874	874			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$38,849	\$43,972	\$44,026	\$51,721	\$7,695	17%
1070 : CLASS SIZE REDUCTION (DISTRICT)	\$868,521	\$859,737	\$865,642	\$849,897	\$(15,745)	-2%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$13,407	\$13,582	\$13,360	\$13,582	\$222	2%
1075 : TEXTBOOK ALLOCATION (FTE)	\$60,897	\$64,710	\$64,572	-	\$(64,572)	-100%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$58,054	\$65,722	\$65,899	\$79,763	\$13,864	21%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$190,186	\$188,978	\$188,645	\$189,464	\$819	0%
1088 : DIGITAL CLASSROOM	\$5,297	-	-	-	-	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	\$161,556	\$224,739	\$224,739	\$280,298	\$55,559	25%
1397 : SCHOOL HARDENING GRANT *ODD YEARS*	-	\$6,325	-	-	-	0%
1398 : SCHOOL HARDENING GRANT *EVEN YEARS*	-	\$13,803	\$13,803	-	\$(13,803)	-100%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	\$4,960,810	\$5,208,840	\$5,207,662	\$5,535,575	\$327,913	6%
1409 : CHARTER CAPITAL OUTLAY	\$463,975	\$472,638	\$460,941	\$474,638	\$13,697	3%
1409 : CHARTER CAPITAL OUTLAY: STATE FUNDED					-	0%
1519 : CHARTER LITIGATION SETTLEMENT	\$171,877	-	-	-	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	\$535,148	\$615,402	\$627,158	\$704,919	\$77,761	12%
1578 : SCHOOL RECOGNITION	-	\$162,573	-	-	-	0%
1597 : ESE APPS ALLOCATION	\$683	\$608	\$683	\$700	\$17	3%
1911 : READING ALLOCATION *FEFP* (FTE)	\$40,418	\$50,935	\$50,994	-	\$(50,994)	-100%
Grand Total	\$7,569,677	\$7,992,563	\$7,828,124	\$8,180,557	\$352,434	5%

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School District of Indian River County
General Operating Budget
Department 9005



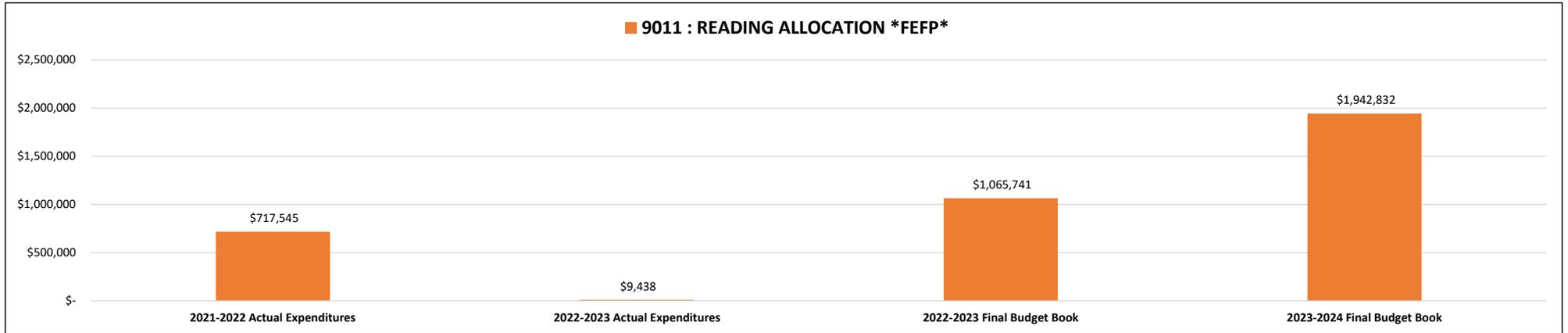
TEEN PARENT

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	Projected FTE			
	3	5	5			
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$57,617	\$66,807	-	-	-	0%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$42	\$42	-	0%
1094 : TERMINAL PAY	\$1,864	-	-	-	-	0%
1999 : DISCRETIONARY	\$3,605	\$8,273	\$34,700	\$34,700	-	0%
Grand Total	\$63,086	\$75,080	\$34,742	\$34,742	-	0%

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**School District of Indian River County
General Operating Budget
Department 9011**



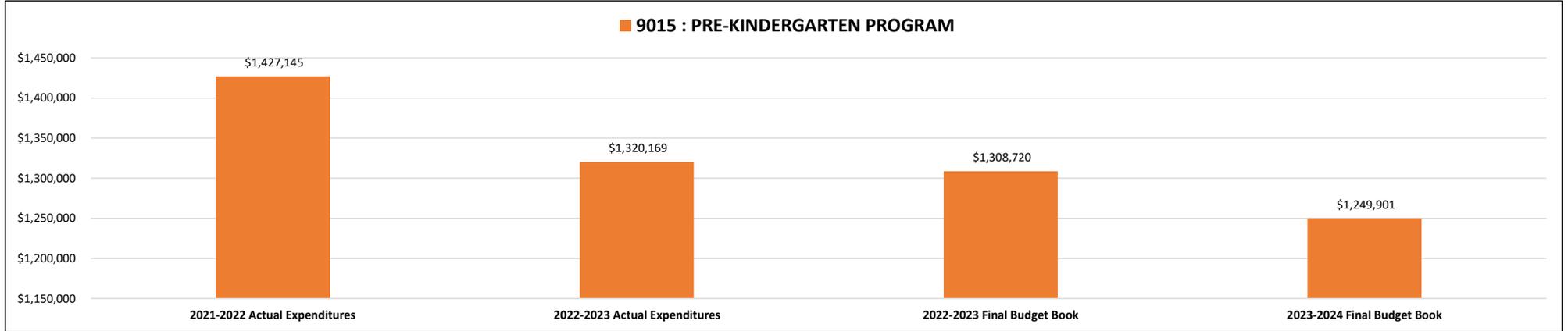
READING ALLOCATION *FEFP*

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Final Budget Book	Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,095	-	-	-	-	-	-	0%
1094 : TERMINAL PAY	\$24,965	-	-	\$22,421	-	-	\$(22,421)	-100%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$2,458	-	-	-	-	-	-	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$9,530	-	-	-	-	-	-	0%
1598 : SICK LEAVE BUYBACK	-	\$10	-	-	\$11	\$11	\$11	0%
1911 : READING ALLOCATION *FEFP* (FTE)	\$679,498	\$9,427	\$1,043,320	\$1,942,821	\$1,942,821	\$899,501	\$899,501	86%
Grand Total	\$717,545	\$9,438	\$1,065,741	\$1,942,832	\$1,942,832	\$877,091	\$877,091	82%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9015



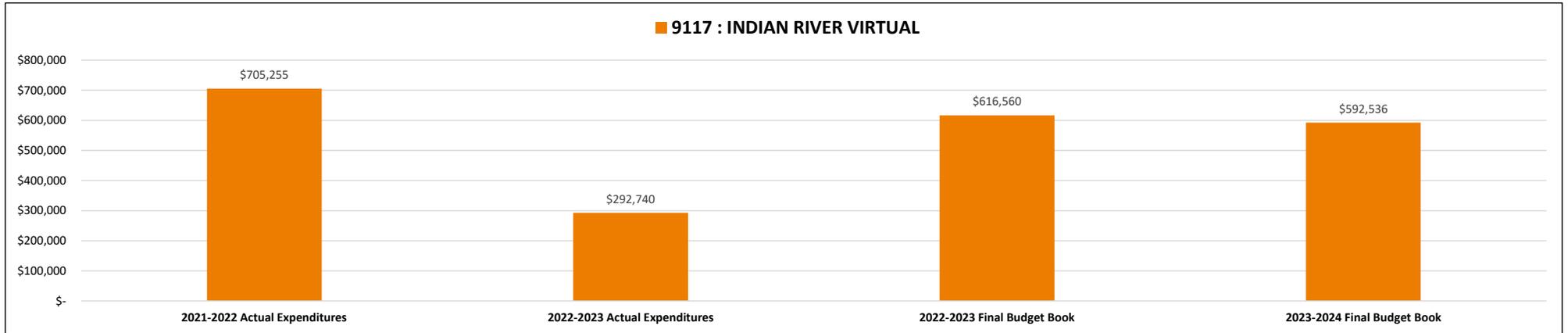
PRE-KINDERGARTEN PROGRAM

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	Variance
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$748,086	\$701,275	\$588,153	\$711,941	\$123,788	21%
1094 : TERMINAL PAY	\$2,267	\$6,293	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$1,637	-	-	-	-	0%
1598 : SICK LEAVE BUYBACK	-	\$2,776	-	\$2,800	\$2,800	0%
1928 : MOONSHOT PARTNERSHIP GRANT	-	\$88,856	-	\$67,978	\$67,978	0%
1960 : LITERACY COACHES	\$56,430	-	-	-	-	0%
1966 : VPK SUMMER PROGRAM *EVEN YEAR*	\$62,276	\$36,238	\$55,888	-	\$(55,888)	-100%
1967 : VPK SUMMER PROGRAM *ODD YEARS*	\$46,429	\$38,190	\$86,654	-	\$(86,654)	-100%
1971 : VPK REGULAR SCHOOL YEAR	\$510,021	\$446,541	\$578,025	\$467,181	\$(110,844)	-19%
Grand Total	\$1,427,145	\$1,320,169	\$1,308,720	\$1,249,901	\$(58,819)	-4%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9117**



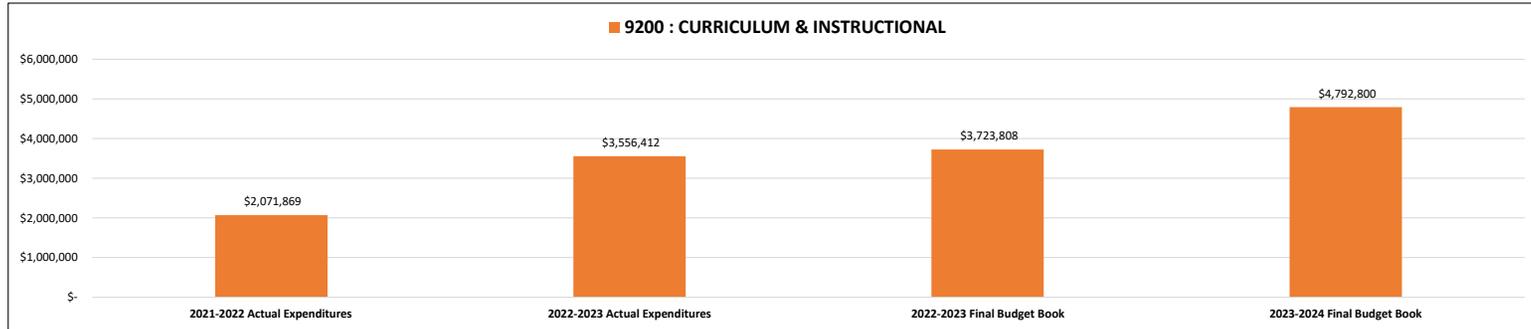
INDIAN RIVER VIRTUAL

Project Number & Description	2021-2022	2022-2023	2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	4th Calculation FTE	4th Calculation FTE	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
	155	44		44		
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,095	-	-	-	-	0%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$224	\$224	-	0%
1701 : INDIAN RIVER VIRTUAL	\$704,160	\$292,740	\$616,336	\$592,312	\$(24,024)	-4%
Grand Total	\$705,255	\$292,740	\$616,560	\$592,536	\$(24,024)	-4%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9200



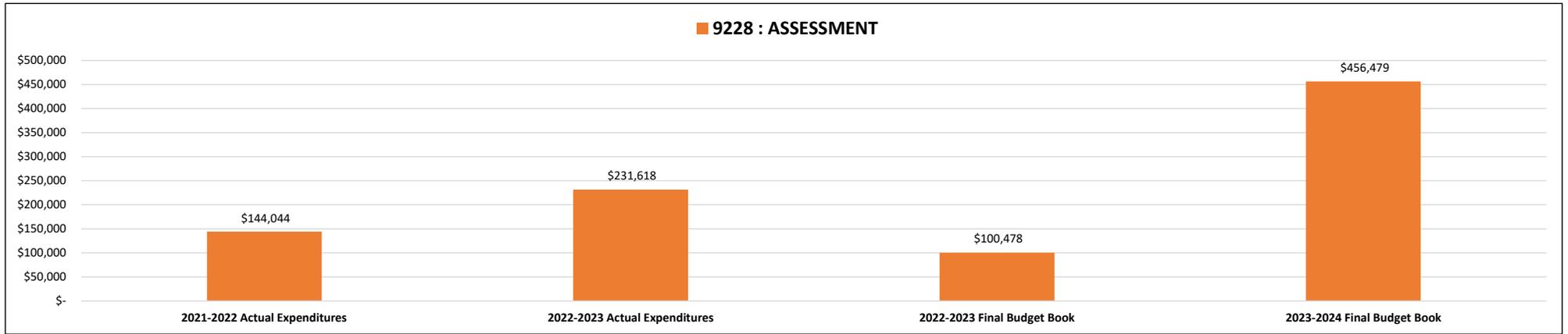
CURRICULUM & INSTRUCTIONAL

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,413,248	\$1,245,159	\$1,283,752	\$1,149,510	\$(134,242)	-10%
1075 : TEXTBOOK ALLOCATION (FTE)	\$44,638	\$278,002	\$729,769	\$1,495,499	\$765,730	105%
1080 : SCIENCE LAB MATERIALS (FTE)	\$4,976	\$7,930	\$42,478	\$2,265	\$(40,213)	-95%
1084 : DUAL ENROLLMENT (FTE)	\$4,795	\$10,196	\$10,000	\$32,196	\$22,196	222%
1094 : TERMINAL PAY	\$1,225	\$14,750	-	-	-	0%
1203 : COMPUTER SCIENCE GRANT #2	\$10,914	-	-	-	-	0%
1204 : COMPUTER SCIENCE TEACHER BONUSES FY 22	\$3,986	\$3,968	-	-	-	0%
1205 : COMPUTER SCIENCE CERTIFICATION GRANT	\$15,100	-	\$27,449	-	\$(27,449)	-100%
1205 : GENERAL Æ" COMPUTER SCIENCE CERTIFICATION GRANT	-	\$18,838	-	-	-	0%
1219 : SCHOOL DISTRICT INTENSIVE READING INITIATIVE PILOT (DIRIP)	-	\$3,345	\$3,444	\$8,655	\$5,211	151%
1278 : LT 7/8-8/8 COMPENSATION/PLANNING PERIOD (LONG TERM)	\$1,492	-	-	-	-	0%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$541	-	-	-	-	0%
1311 : LEGAL FEES PROJECT	-	\$37,028	\$50,000	\$50,000	-	0%
1501 : MISC PAY: PAYROLL DISTRICT INITIATIVE	\$35,279	-	-	-	-	0%
1503 : DISTRICT ACCREDIATION AND UNITARY STATUS	-	\$15,395	-	\$162,535	\$162,535	0%
1503 : MULTICULTURAL PLAN	-	-	\$38,535	-	\$(38,535)	-100%
1505 : SUMMER SCHOOL *ODD YEARS*	\$2,111	-	\$8,738	-	\$(8,738)	-100%
1536 : COVID-19 CORONAVIRUS	-	-	\$48	\$48	-	0%
1575 : SCHOOL FACILITY RENTALS	\$2,708	-	-	-	-	0%
1576 : CIVICS SEAL OF EXCELLENCE COURSE STIPEND	-	\$36,594	-	\$12,000	\$12,000	0%
1580 : IRCEA SUPPLEMENTS	\$12,713	\$12,482	\$10,600	\$12,480	\$1,880	18%
1582 : CONSUMABLE SHIPPING COSTS	-	-	\$1,700	\$1,700	-	0%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$79,372	\$989,065	\$1,010,885	\$1,079,836	\$68,951	7%
1908 : FPL EMPOWERING STEM GRANT	-	\$9,232	-	\$3,933	\$3,933	0%
1910 : SCIENCE ON THE GO FY 19/20	-	-	\$4,643	-	\$(4,643)	-100%
1925 : MOONSHOT PROGRAM SUPPORT (DISTRICT)	-	\$406,418	-	\$298,489	\$298,489	0%
1929 : INDIAN RIVER LAGOON SM GRANT	\$508	\$604	\$122	-	\$(122)	-100%
1930 : MOONSHOT ACADEMY CAMP SUMMER PROGRAM	\$727	-	-	-	-	0%
1945 : ANGELS OF ELEVATION PROGRAM	-	\$28,422	\$28,500	\$78	\$(28,422)	-100%
1960 : LITERACY COACHES	\$227,552	\$259,666	\$236,812	\$284,315	\$47,503	20%
1973 : STEP INTO KINDERGARTEN: JSIL *ODD FY*	\$2,205	-	-	-	-	0%
1999 : DISCRETIONARY	\$207,779	\$179,318	\$236,333	\$199,262	\$(37,071)	-16%
Grand Total	\$2,071,869	\$3,556,412	\$3,723,808	\$4,792,800	\$1,068,992	29%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9228**



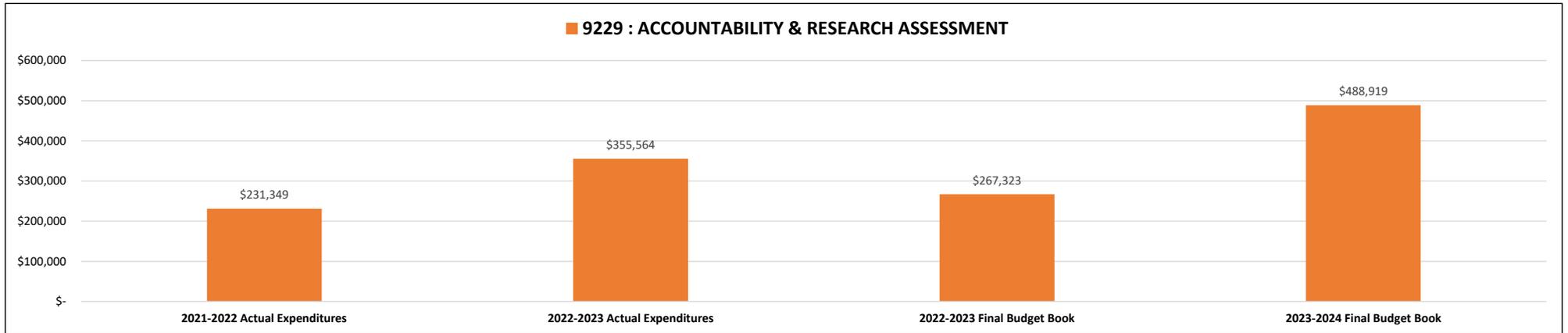
ASSESSMENT

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$125,066	\$209,282	-	\$378,146	\$378,146	0%
1546 : ACT SAT (HIGH SCHOOLS)	\$12,467	\$17,256	\$82,952	\$60,665	\$(22,287)	-27%
1999 : DISCRETIONARY	\$6,511	\$5,080	\$17,526	\$17,668	\$141	1%
Grand Total	\$144,044	\$231,618	\$100,478	\$456,479	\$356,001	354%

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School District of Indian River County
General Operating Budget
Department 9229



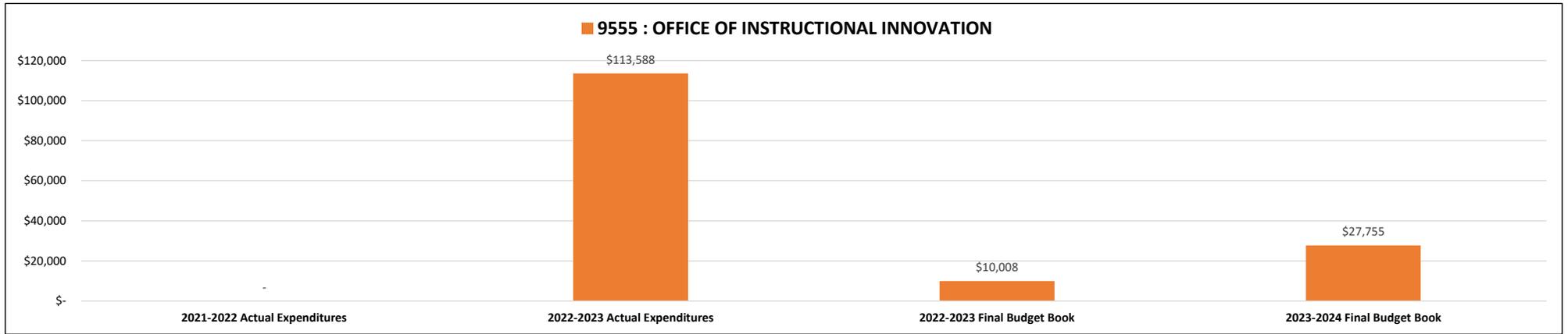
ACCOUNTABILITY & RESEARCH ASSESSMENT

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$84,308	\$221,637	\$91,469	\$325,365	\$233,896	256%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$13,035	\$16,635	\$36,350	\$23,800	\$(12,550)	-35%
1999 : DISCRETIONARY	\$134,006	\$117,292	\$139,504	\$139,754	\$250	0%
Grand Total	\$231,349	\$355,564	\$267,323	\$488,919	\$221,596	83%

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School District of Indian River County
General Operating Budget
Department 9555



OFFICE OF INSTRUCTIONAL INNOVATION

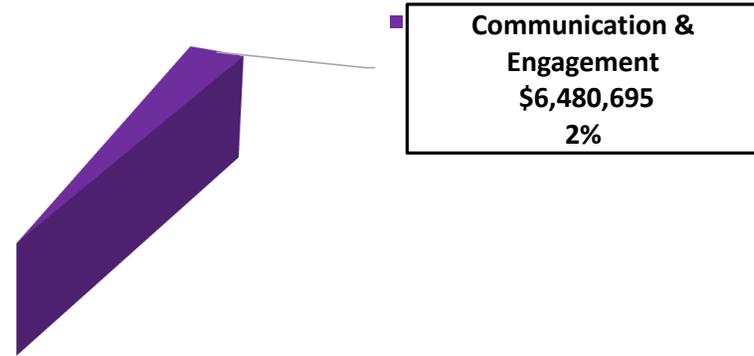
Project Number & Description	2021-2022				2022-2023		2023-2024	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	-	\$106,565	-	\$17,737	\$17,737	0%		
1999 : DISCRETIONARY	-	\$7,023	\$10,008	\$10,019	\$11	0%		
Grand Total	-	\$113,588	\$10,008	\$27,755	\$17,748	177%		

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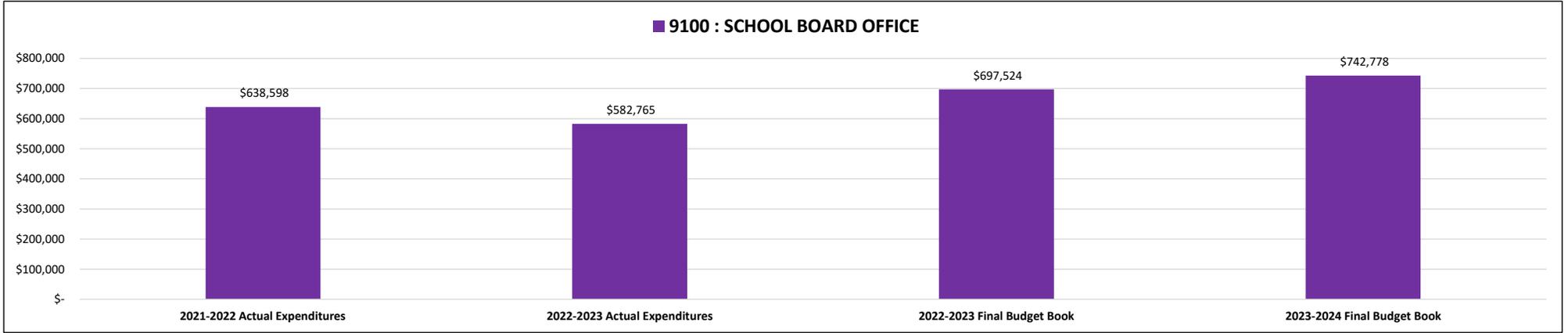
2023-2024 Budget by Strategic Plan Focus Areas Communication & Engagement

Total Budget: \$329,133,061



Communication & Engagement	
Facility	Budget
9100 : SCHOOL BOARD OFFICE	742,778
9101 : SUPERINTENDENT'S OFFICE	535,176
9113 : PUBLIC INFORMATION OFFICE	262,225
9119 : ADMINISTRATION BUILDING	316,512
9442 : INFORMATION TECHNOLOGY DEPARTMENT	4,624,004
Grand Total	6,480,695

**School District of Indian River County
General Operating Budget
Department 9100**



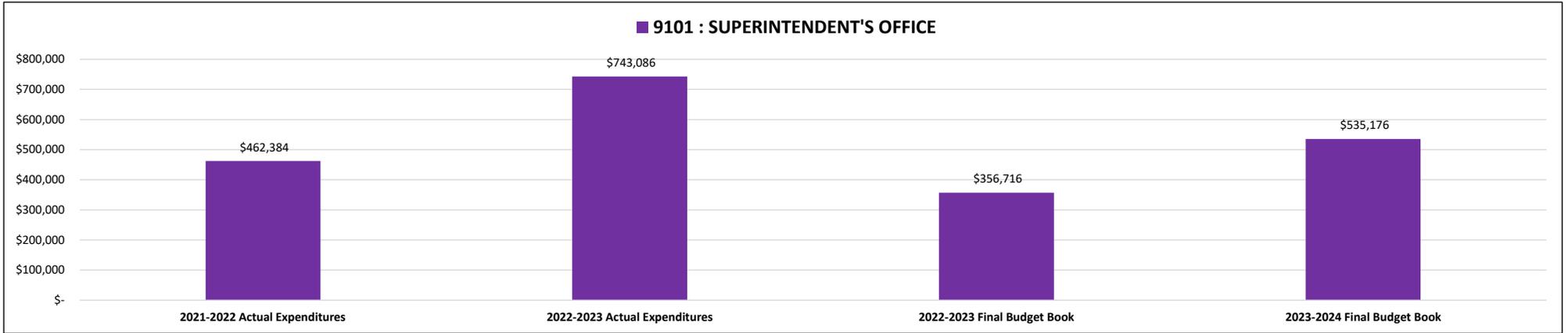
SCHOOL BOARD OFFICE

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Final Budget Book	Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$365,701	\$390,360	\$375,134	\$417,139	\$42,005	11%		
1036 : CONSULTING	\$2,724	\$6,500	\$3,250	\$6,500	\$3,250	100%		
1094 : TERMINAL PAY	-	\$3,800	-	-	-	0%		
1311 : LEGAL FEES PROJECT	\$206,436	\$122,136	\$250,000	\$250,000	-	0%		
1599 : SCHOOL SECURITY	\$14,739	\$10,785	\$16,000	\$16,000	-	0%		
1999 : DISCRETIONARY	\$48,998	\$49,185	\$53,140	\$53,140	-	0%		
Grand Total	\$638,598	\$582,765	\$697,524	\$742,778	\$45,255	6%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9101**



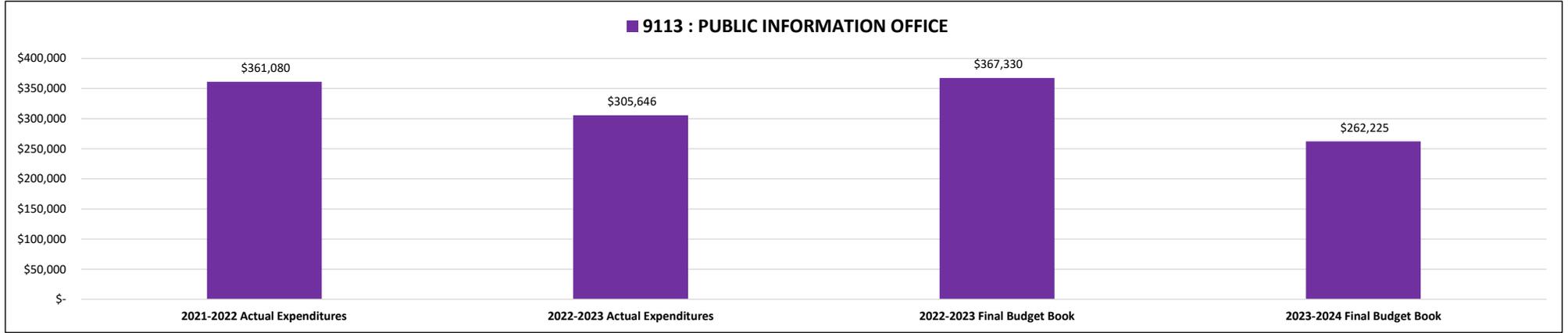
SUPERINTENDENT'S OFFICE

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$378,861	\$696,319	\$261,424	\$443,356	\$181,932	70%
1036 : CONSULTING	\$25,800	-	\$20,700	\$20,700	-	0%
1094 : TERMINAL PAY	\$4,886	-	\$4,335	-	\$(4,335)	-100%
1507 : COPIER LEASING COSTS	\$8,382	\$8,737	\$10,460	\$10,498	\$38	0%
1534 : SUPERINTENDENT DISCRETIONARY	\$12,694	\$1,330	\$19,140	\$19,140	-	0%
1536 : COVID-19 CORONAVIRUS	\$36	-	\$1,581	\$1,581	-	0%
1561 : HOSPITALITY	\$4,539	\$8,689	\$6,965	\$6,965	-	0%
1562 : CAREER VOCATIONAL ADD-ON FTE	-	\$(50)	-	\$50	\$50	0%
1907 : SUPERINTENDENT: ART GALLERY	\$1,500	\$1,495	\$1,500	\$1,500	-	0%
1999 : DISCRETIONARY	\$25,686	\$26,566	\$30,611	\$31,386	\$775	3%
Grand Total	\$462,384	\$743,086	\$356,716	\$535,176	\$178,460	50%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9113**



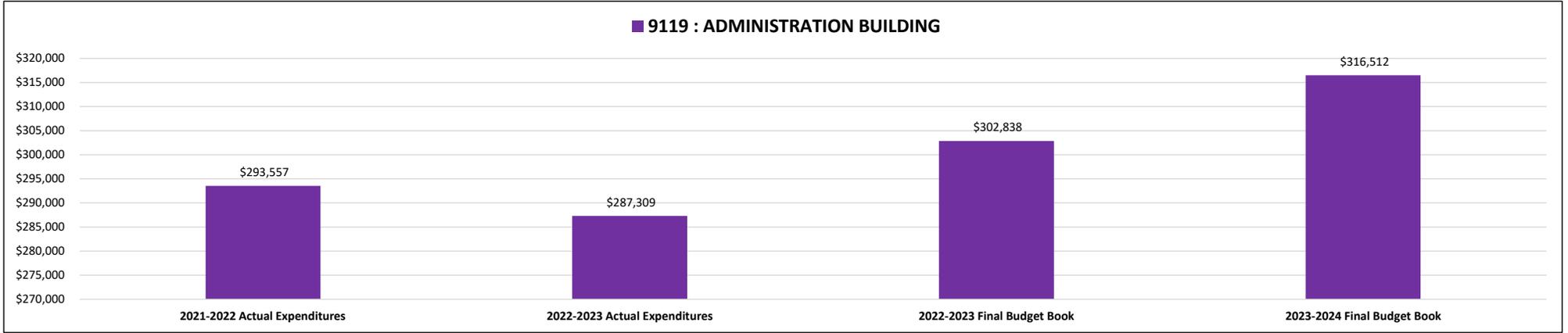
PUBLIC INFORMATION OFFICE

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$331,188	\$274,248	\$326,647	\$220,000	\$(106,647)	-33%
1094 : TERMINAL PAY	-	\$1,292	-	\$1,292	\$1,292	0%
1504 : EMPLOYEE & STUDENT PUBLIC RELATIONS	\$10,467	\$10,001	\$10,476	\$10,476	-	0%
1536 : COVID-19 CORONAVIRUS	\$25	-	-	-	-	0%
1598 : SICK LEAVE BUYBACK	\$2,050	\$2,297	\$2,050	\$2,300	\$250	12%
1999 : DISCRETIONARY	\$17,349	\$17,809	\$28,157	\$28,157	-	0%
Grand Total	\$361,080	\$305,646	\$367,330	\$262,225	\$(105,105)	-29%

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**School District of Indian River County
General Operating Budget
Department 9119**



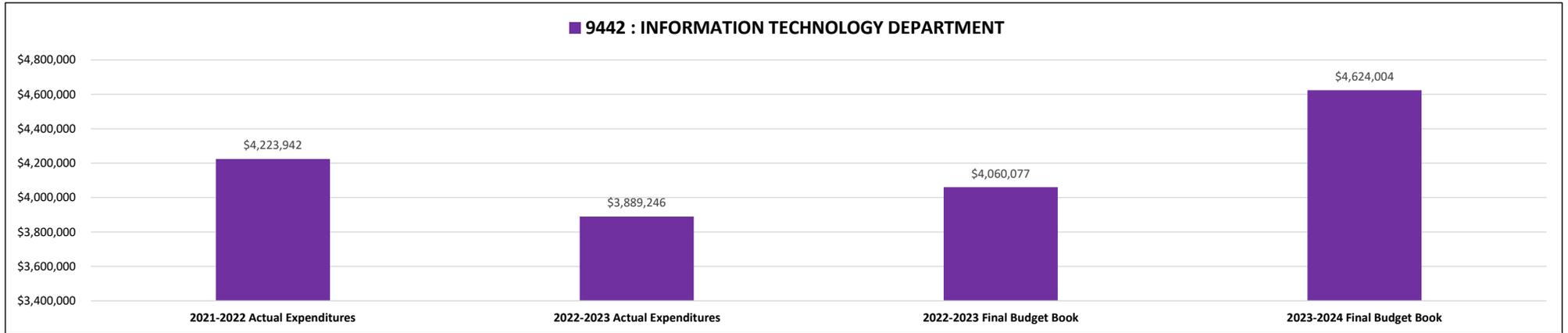
ADMINISTRATION BUILDING

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$85,476	\$87,288	\$81,988	\$88,844	\$6,856	8%
1006 : COMMUNICATIONS (DISTRICT)	\$145,526	\$128,727	\$150,148	\$150,060	\$(88)	0%
1008 : ELECTRICAL	\$52,223	\$60,660	\$57,748	\$63,255	\$5,507	10%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$3,729	\$3,812	\$3,000	\$3,887	\$887	30%
1598 : SICK LEAVE BUYBACK	\$1,455	\$1,385	\$1,455	\$1,400	\$(55)	-4%
1999 : DISCRETIONARY	\$5,149	\$5,437	\$8,500	\$9,066	\$566	7%
Grand Total	\$293,557	\$287,309	\$302,838	\$316,512	\$13,674	5%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9442**



INFORMATION TECHNOLOGY DEPARTMENT

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,978,347	\$1,946,935	\$1,932,960	\$2,003,180	\$70,220	4%
1088 : DIGITAL CLASSROOM	\$94,619	\$12,373	\$12,605	\$232	\$(12,373)	-98%
1094 : TERMINAL PAY	\$233,778	\$175,442	\$205,052	\$175,442	\$(29,610)	-14%
1568 : DISCRETIONARY MILLAGE TECHNOLOGY .50	\$406,126	\$367,672	\$249,888	\$488,338	\$238,450	95%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$572,688	\$1,076,149	\$1,418,717	\$1,390,057	\$(28,661)	-2%
1598 : SICK LEAVE BUYBACK	\$3,873	\$5,545	\$3,873	\$5,600	\$1,727	45%
1999 : DISCRETIONARY	\$934,512	\$305,131	\$236,982	\$561,156	\$324,174	137%
Grand Total	\$4,223,942	\$3,889,246	\$4,060,077	\$4,624,004	\$563,927	14%

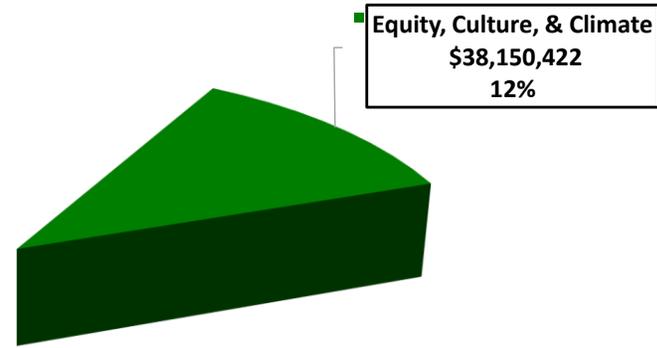
Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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2023-2024 Budget by Strategic Plan Focus Areas

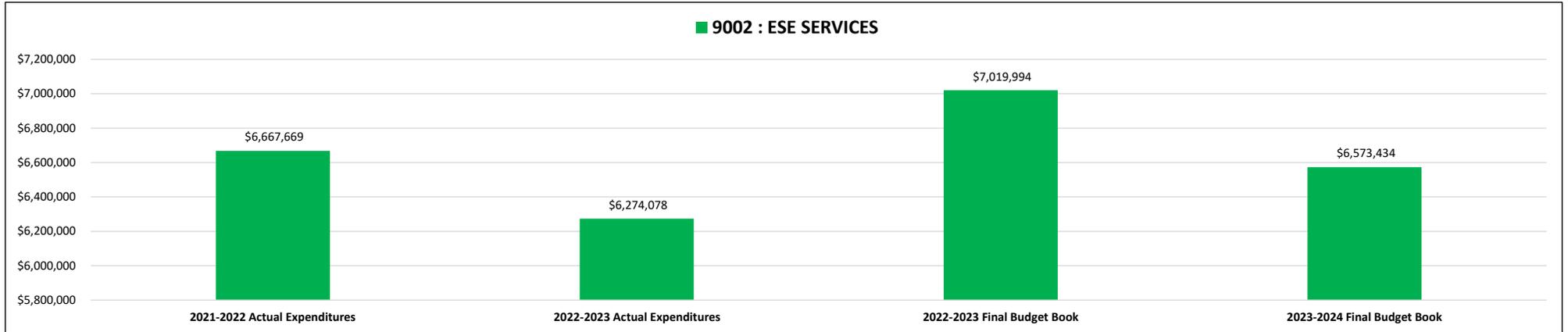
Equity, Culture, & Climate

Total Budget: \$329,133,061



Equity, Culture, & Climate	
Facility	Budget
4000 : SPECIAL REVENUE (FEDERAL) FUNDS	25,342,319
9000 : ENTERPRISE FUND	2,643,754
9002 : ESE SERVICES	6,573,434
9224 : STUDENT SERVICES	1,355,389
9226 : MENTAL HEALTH	837,183
9223 : STRATEGIC PLANNING & SUPPORT SERVICES	12,439
9225 : OFFICE OF FEDERAL PROGRAMS AND ESOL	562,503
9552 : STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE	387,074
9556 : OFFICE OF EXTENDED LEARNING SERVICES	76,419
9112 : OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS	359,906
Grand Total	38,150,422

**School District of Indian River County
General Operating Budget
Department 9002**



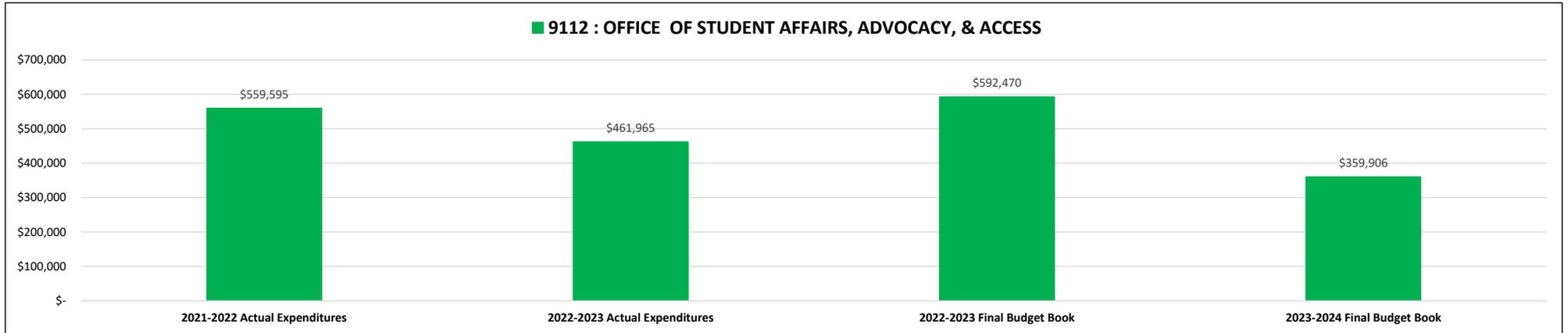
ESE SERVICES

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$6,304,806	\$6,077,989	\$6,071,927	\$5,967,181	\$(104,746)	-2%
1036 : CONSULTING	\$3,605	\$510	\$11,440	\$8,440	\$(3,000)	-26%
1094 : TERMINAL PAY	\$52,137	\$52,305	\$9,803	\$52,305	\$42,502	434%
1205 : COMPUTER SCIENCE CERTIFICATION GRANT	-	-	\$10,000	-	\$(10,000)	-100%
1213 : WBLE	\$6,708	\$4,951	\$34,500	\$34,290	\$(210)	-1%
1279 : ST 7/8-8/8 COMPENSATION/PLANNING PERIOD (SHORT TERM)	\$7,092	-	-	-	-	0%
1311 : LEGAL FEES PROJECT	-	\$6,622	-	\$3,000	\$3,000	0%
1505 : SUMMER SCHOOL *ODD YEARS*	\$90	-	\$750	\$21,500	\$20,750	2767%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$75,956	-	\$459,927	-	\$(459,927)	-100%
1536 : COVID-19 CORONAVIRUS	-	-	\$100	\$100	-	0%
1597 : ESE APPS ALLOCATION	-	-	-	-	-	0%
1598 : SICK LEAVE BUYBACK	\$1,967	-	\$1,967	-	\$(1,967)	-100%
1801 : PBIS AWARD: USF	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$215,310	\$131,700	\$419,579	\$486,618	\$67,039	16%
Grand Total	\$6,667,669	\$6,274,078	\$7,019,994	\$6,573,434	\$(446,560)	-6%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9112



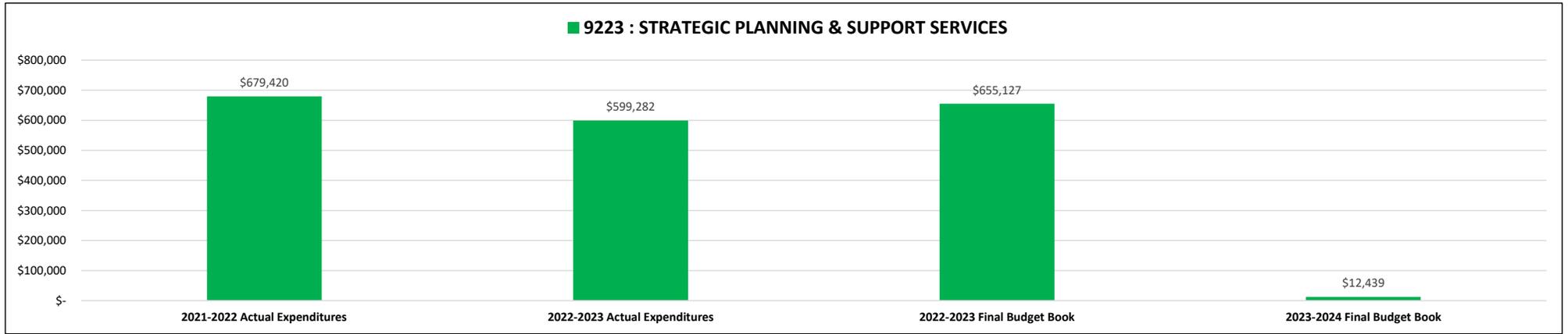
OFFICE OF STUDENT AFFAIRS, ADVOCACY, & ACCESS

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$492,552	\$406,756	\$516,732	\$315,578	\$(201,154)	-39%
1094 : TERMINAL PAY	-	\$12,887	-	\$12,887	\$12,887	0%
1311 : LEGAL FEES PROJECT	\$41,739	\$1,400	\$3,262	\$3,262	-	0%
1503 : MULTICULTURAL PLAN	\$1,615	-	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	-	-	-	-	-	0%
1921 : VIP PARENT ENGAGEMENT INITIATIVE GRANT	-	\$1,000	\$1,000	-	\$(1,000)	-100%
1999 : DISCRETIONARY	\$23,689	\$39,923	\$71,476	\$28,179	\$(43,297)	-61%
Grand Total	\$559,595	\$461,965	\$592,470	\$359,906	\$(232,564)	-39%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9223



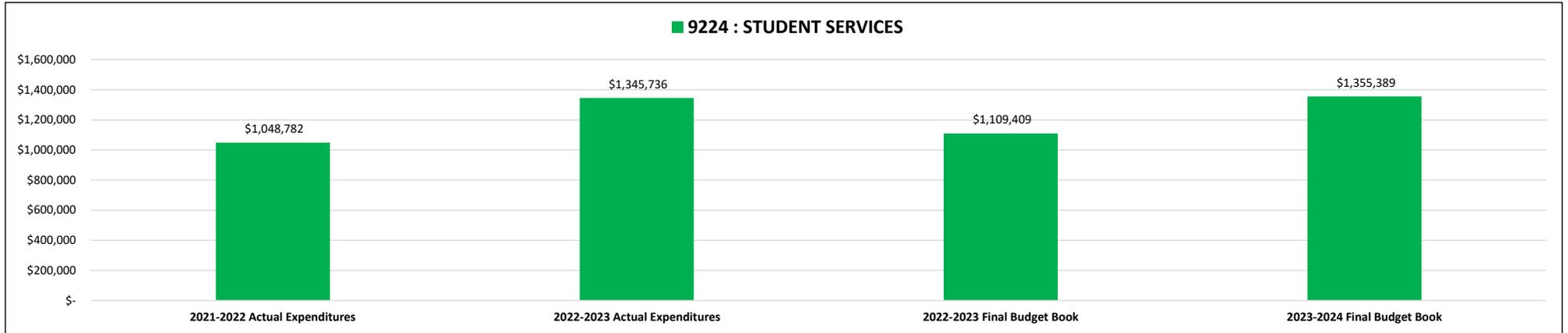
STRATEGIC PLANNING & SUPPORT SERVICES

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Final Budget Book	Final Budget Book		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$637,467	\$541,663	\$601,070	\$10,338	\$(590,732)	-98%		
1094 : TERMINAL PAY	\$16,155	\$37,503	\$14,995	-	\$(14,995)	-100%		
1536 : COVID-19 CORONAVIRUS	\$25	-	-	-	-	0%		
1570 : NEOLA SERVICES	\$4,650	\$4,650	\$6,453	\$1,950	\$(4,503)	-70%		
1999 : DISCRETIONARY	\$21,123	\$15,465	\$32,609	\$151	\$(32,457)	-100%		
Grand Total	\$679,420	\$599,282	\$655,127	\$12,439	\$(642,687)	-98%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9224



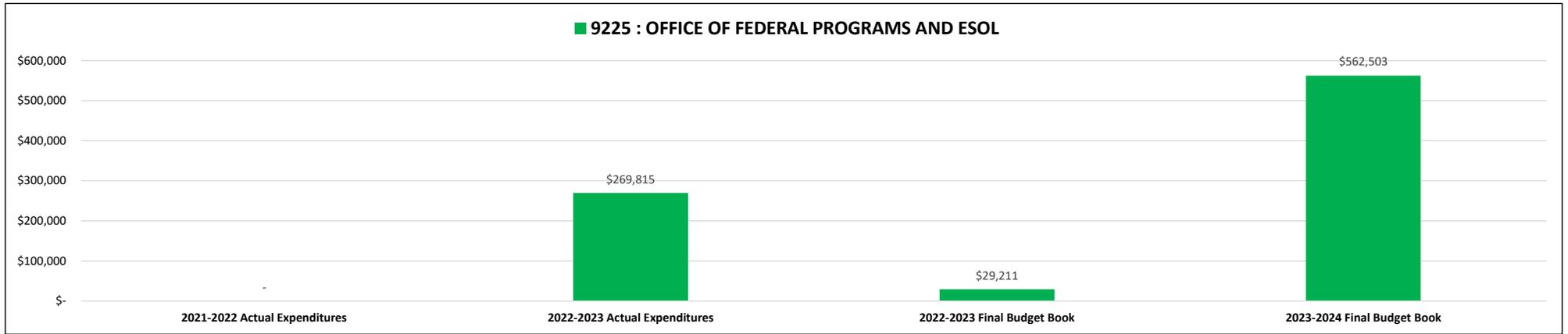
STUDENT SERVICES

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,006,268	\$988,923	\$1,034,381	\$854,996	\$(179,386)	-17%
1094 : TERMINAL PAY	\$2,771	-	\$2,720	-	\$(2,720)	-100%
1518 : PRINTING, POSTAGE, & COMMUNICATIONS	-	-	\$3,214	\$3,214	-	0%
1536 : COVID-19 CORONAVIRUS	-	-	\$254	\$254	-	0%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	-	\$299,662	-	\$408,961	\$408,961	0%
1801 : PBIS AWARD: USF	-	\$387	\$1,728	\$1,341	\$(387)	-22%
1921 : VIP PARENT ENGAGEMENT INITIATIVE GRANT	-	-	-	\$1,711	\$1,711	0%
1999 : DISCRETIONARY	\$39,742	\$56,764	\$67,112	\$84,912	\$17,800	27%
Grand Total	\$1,048,782	\$1,345,736	\$1,109,409	\$1,355,389	\$245,980	22%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9225



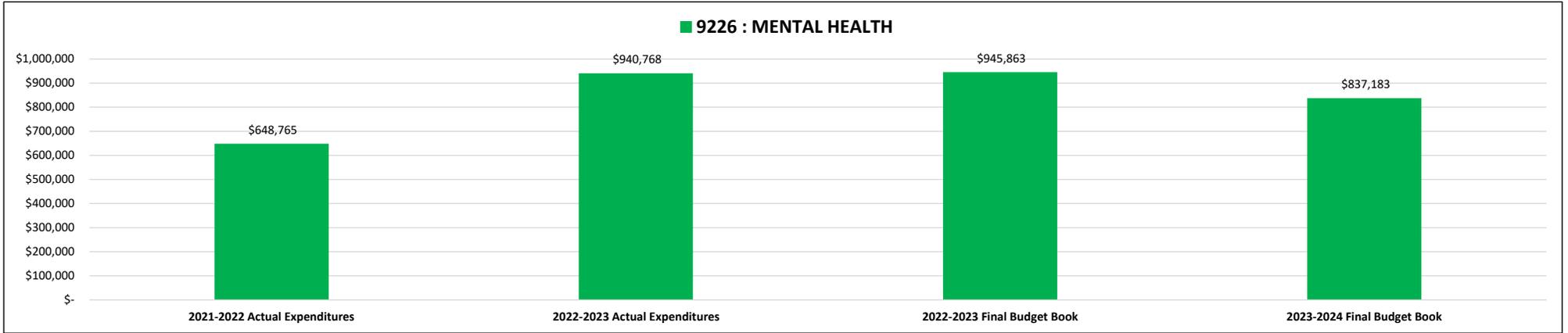
OFFICE OF FEDERAL PROGRAMS AND ESOL

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	-	\$241,319	-	\$532,543	\$532,543	0%		
1999 : DISCRETIONARY	-	\$28,495	\$29,211	\$29,961	\$750	3%		
Grand Total	-	\$269,815	\$29,211	\$562,503	\$533,293	1826%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9226**



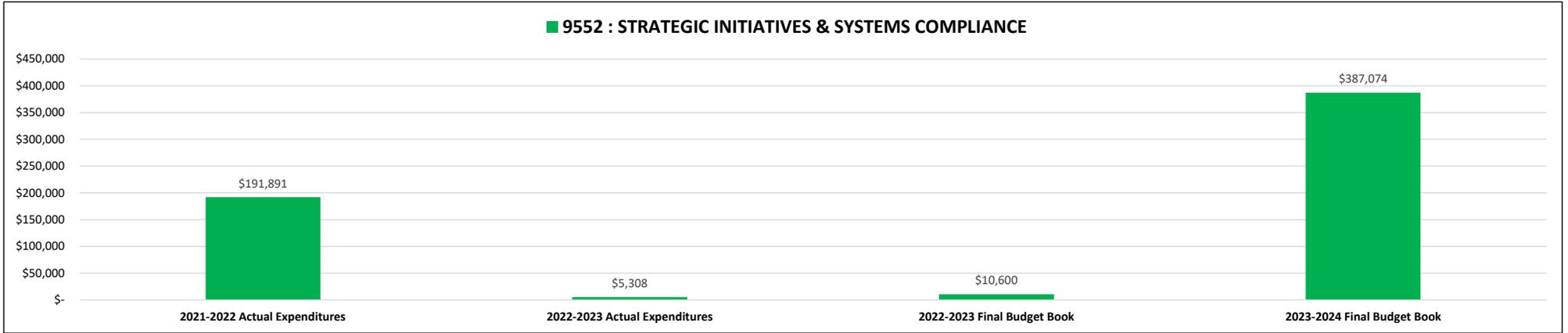
MENTAL HEALTH

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1064 : MENTAL HEALTH ALLOCATION *FEFP*	\$639,863	\$916,474	\$921,863	\$813,183	\$(108,680)	-12%
1094 : TERMINAL PAY	\$904	\$454	-	-	-	0%
1909 : YOUTH MENTAL HEALTH AID TRAINING (YMHAT)	\$7,998	\$23,840	\$24,000	\$24,000	-	0%
Grand Total	\$648,765	\$940,768	\$945,863	\$837,183	\$(108,680)	-11%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9552



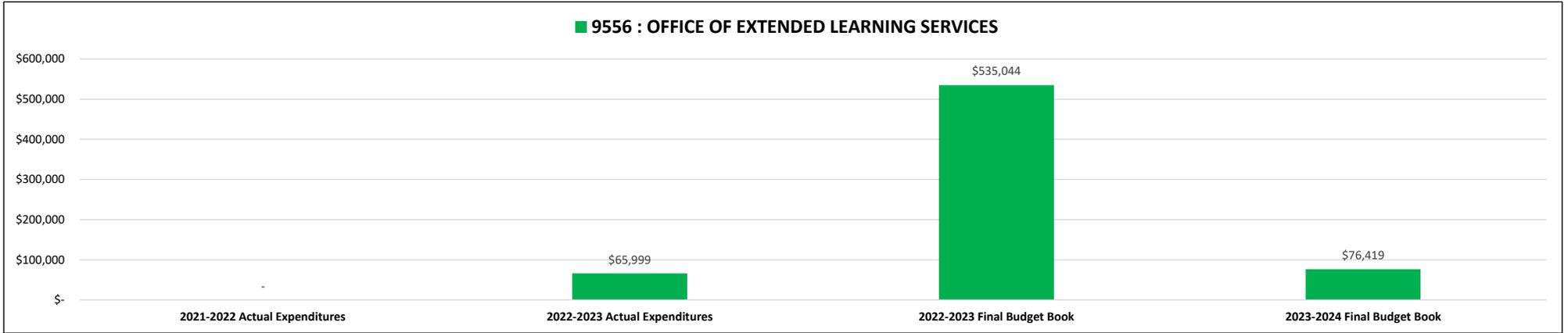
STRATEGIC INITIATIVES & SYSTEMS COMPLIANCE

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$190,897	-	-	\$336,858	\$336,858	0%
1999 : DISCRETIONARY	\$994	\$5,308	\$10,600	\$45,713	\$35,113	331%
1570 : NEOLA SERVICES	-	-	-	\$4,503	\$4,503	0%
Grand Total	\$191,891	\$5,308	\$10,600	\$387,074	\$376,474	3552%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9556



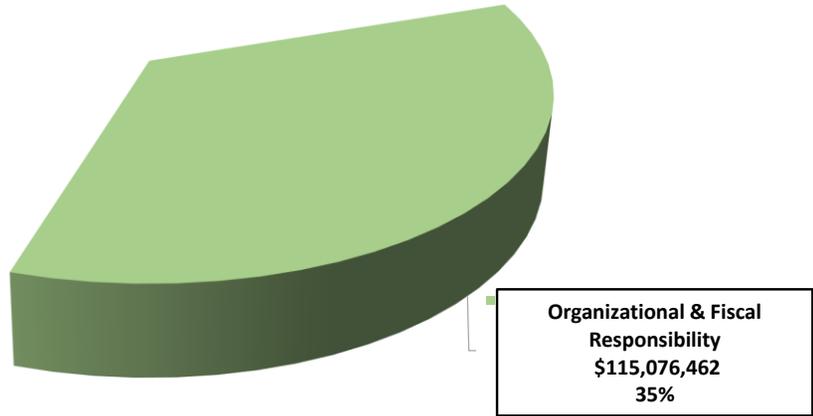
OFFICE OF EXTENDED LEARNING SERVICES

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	-	\$59,503	\$65,044	\$65,605	\$561	1%		
1505 : SUMMER SCHOOL *ODD YEARS*	-	-	\$460,000	-	\$(460,000)	-100%		
1999 : DISCRETIONARY	-	\$6,496	\$10,000	\$10,814	\$814	8%		
Grand Total	-	\$65,999	\$535,044	\$76,419	\$(458,625)	-86%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

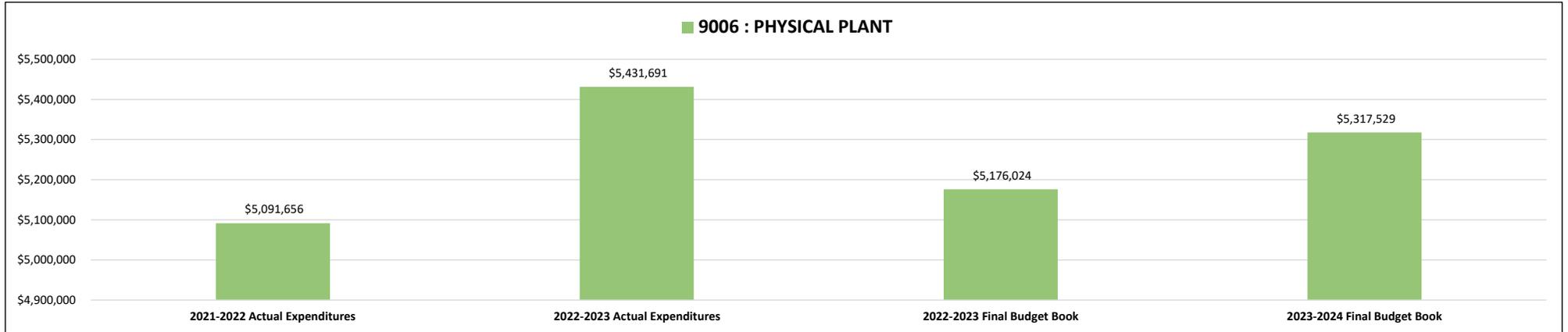
The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

2023-2024 Budget by Strategic Plan Focus Areas
Organizational & Fiscal Responsibility
Total Budget: \$329,133,061



Organizational & Fiscal Responsibility	
Facility	Budget
2000 : DEBT SERVICES FUND	13,209,370
3000 : CAPITAL FUND	48,033,965
4100 : FOOD SERVICES FUND	10,892,451
9001 : DISTRICTWIDE	69,815
9006 : PHYSICAL PLANT	5,317,529
9008 : TRANSPORTATION	6,434,302
9115 : DISTRICTWIDE SERVICES	2,612,344
9116 : DISTRICTWIDE RESERVES	19,289,251
9118 : SUPPORT SERVICES COMPLEX	111,036
9300 : BUSINESS & FINANCE	1,669,355
9332 : PURCHASING/WAREHOUSE	964,590
9444 : RISK MANAGEMENT & EMPLOYEE BENEFITS	3,302,354
9500 : OPERATIONS	39,985
9551 : FACILITIES MANAGEMENT	457,087
9553 : BUILDING DEPARTMENT	322,225
9554 : SAFETY & SECURITY SERVICES	2,350,802
Grand Total	115,076,462

School District of Indian River County
General Operating Budget
Department 9006



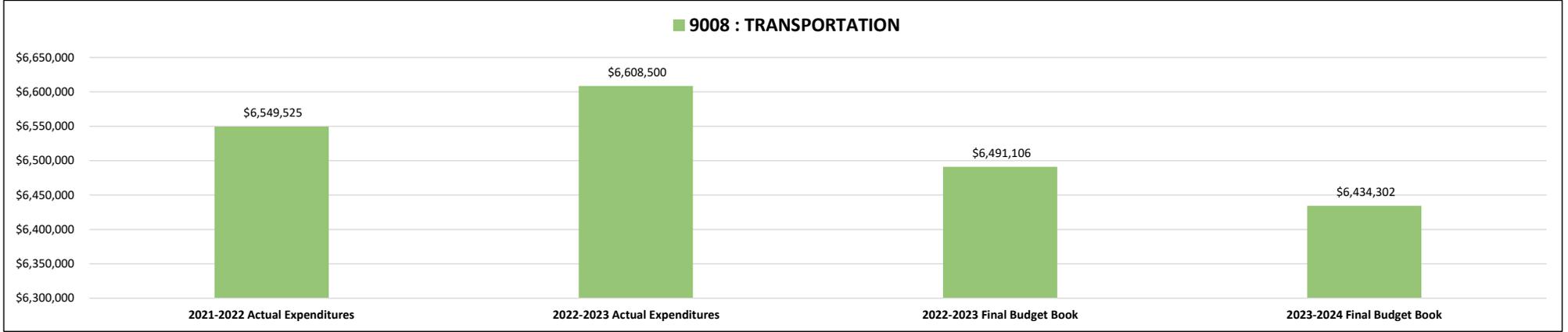
PHYSICAL PLANT

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$3,138,422	\$3,178,624	\$3,202,219	\$3,192,190	\$(10,029)	0%
1001 : SAFETY TO HEALTH	-	\$4,448	-	\$552	\$552	0%
1094 : TERMINAL PAY	\$21,380	\$11,147	\$19,638	\$8,873	\$(10,765)	-55%
1512 : DW-GROUNDS MAINTENANCE	\$513,216	\$511,566	\$562,184	\$636,798	\$74,614	13%
1515 : TURF MANAGEMENT	\$180,326	\$185,235	\$185,235	\$185,235	-	0%
1536 : COVID-19 CORONAVIRUS	\$23,322	-	-	-	-	0%
1553 : DISTRICTWIDE RECYCLING PROGRAM	\$57,180	\$23,969	\$25,000	\$26,250	\$1,250	5%
1580 : IRCEA SUPPLEMENTS	-	\$223	-	\$223	\$223	0%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	-	\$19,575	\$13,759	\$17,284	\$3,525	26%
1591 : CUSTODIAL SUBSTITUTES	\$469,759	\$352,394	\$402,356	\$438,776	\$36,419	9%
1653 : DISTRICT WIDE WASTE REMOVAL	\$275,080	\$299,590	\$337,068	\$359,905	\$22,837	7%
1938 : HURRICANE IAN	\$1,466	\$256,729	\$10,000	-	\$(10,000)	-100%
1939 : HURRICANE NICOLE	-	\$157,379	-	-	-	0%
1946 : HURRICANE TBA	-	-	-	\$10,000	\$10,000	0%
1999 : DISCRETIONARY	\$411,505	\$430,812	\$418,564	\$441,444	\$22,880	5%
Grand Total	\$5,091,656	\$5,431,691	\$5,176,024	\$5,317,529	\$141,505	3%

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**School District of Indian River County
General Operating Budget
Department 9008**



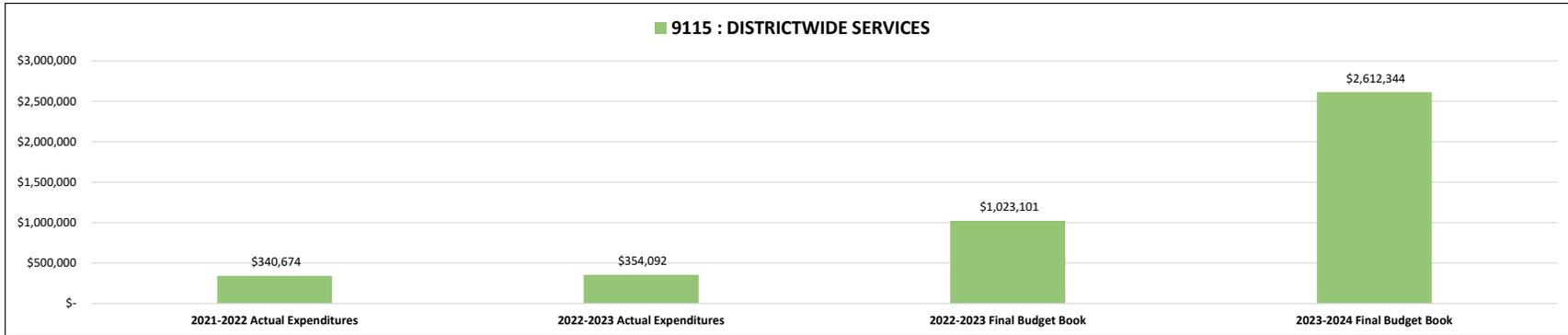
TRANSPORTATION

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	Variance
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$5,554,483	\$5,778,116	\$5,338,430	\$5,060,881	\$(277,549)	-5%
1006 : COMMUNICATIONS (DISTRICT)	\$839	\$649	\$672	\$802	\$130	19%
1008 : ELECTRICAL	\$43,732	\$44,852	\$46,233	\$47,243	\$1,010	2%
1094 : TERMINAL PAY	\$35,085	\$47,427	\$16,724	\$45,290	\$28,566	171%
1505 : SUMMER SCHOOL *ODD YEARS*	\$13,176	\$119,656	-	\$52,760	\$52,760	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	\$125,181	\$18,046	-	-	-	0%
1536 : COVID-19 CORONAVIRUS	\$1,144	\$118	\$1,600	\$100	\$(1,500)	-94%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$4,953	\$4,717	\$5,103	\$4,844	\$(259)	-5%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$29,682	\$39,186	\$47,586	\$77,300	\$29,714	62%
1590 : RESERVE CLAIMS UNDER DEDUCTIBLE	\$11,910	\$25,938	\$56,929	\$56,929	-	0%
1594 : PARENTAL TRANSPORTATION	\$8,996	\$4,599	\$22,000	\$5,500	\$(16,500)	-75%
1598 : SICK LEAVE BUYBACK	\$2,963	\$1,077	\$2,963	\$1,100	\$(1,863)	-63%
1702 : TRANSPORTATION FUEL	\$524,914	\$506,232	\$568,151	\$568,151	-	0%
1703 : DOT PHYSICALS	\$15,620	\$9,900	\$15,000	\$15,000	-	0%
1978 : DRIVING CHOICE GRANT PROGRAM	-	-	-	\$81,804	\$81,804	0%
1999 : DISCRETIONARY	\$176,846	\$7,989	\$369,715	\$416,597	\$46,882	13%
Grand Total	\$6,549,525	\$6,608,500	\$6,491,106	\$6,434,302	\$(56,804)	-1%

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School District of Indian River County
General Operating Budget
Department 9115



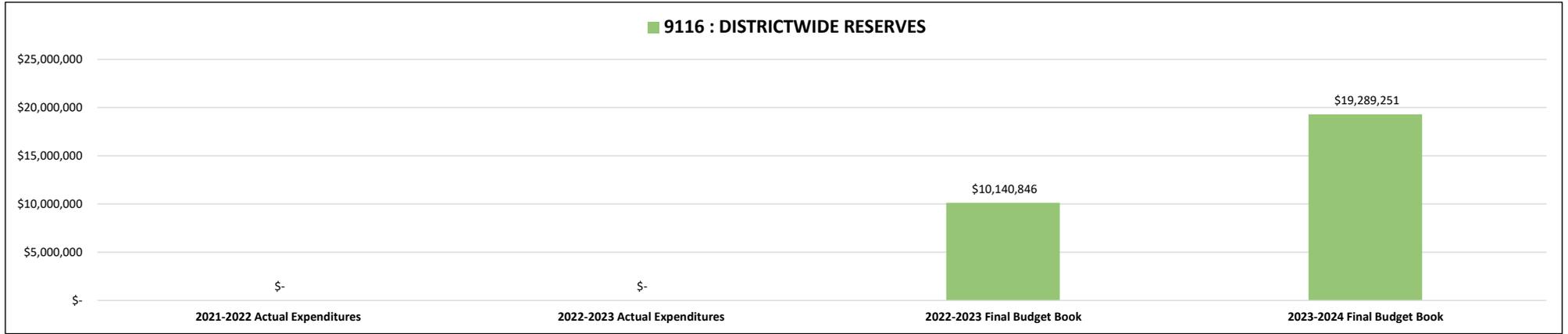
DISTRICTWIDE SERVICES

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1006 : COMMUNICATIONS (DISTRICT)	\$14,374	\$15,552	\$15,618	\$19,222	\$3,604	23%
1008 : ELECTRICAL	\$18,650	\$23,239	\$18,537	\$23,826	\$5,289	29%
1064 : MENTAL HEALTH ALLOCATION *FEFP*	-	-	\$44,268	\$99,385	\$55,117	125%
1070 : CLASS SIZE REDUCTION (DISTRICT)	-	-	\$10,000	-	\$(10,000)	-100%
1074 : CLASSROOM SUPPLY ASSISTANCE	-	-	-	\$64,292	\$64,292	0%
1075 : TEXTBOOK ALLOCATION (FTE)	-	-	\$159,830	\$179,084	\$19,254	12%
1076 : LIBRARY MEDIA CATEGORICAL (FTE)	-	-	\$27,384	\$27,566	\$183	1%
1077 : SCHOOL IMPROVEMENT LOTTERY (FTE)	-	-	\$20,983	\$20,983	-	0%
1080 : SCIENCE LAB MATERIALS (FTE)	-	-	\$4,881	\$230	\$(4,652)	-95%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	\$6,039	-	-	-	-	0%
1085 : ADVANCED PLACEMENT (FTE)	-	-	\$112,170	\$473,580	\$361,410	322%
1086 : INTERNATIONAL BACCALAURATE *IB* (FTE)	-	-	\$159,004	\$211,104	\$52,100	33%
1091 : EARLY GRADUATION	-	-	-	-	-	0%
1311 : LEGAL FEES PROJECT	\$9,213	-	-	-	-	0%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	-	-	-	-	-	0%
1506 : SUMMER SCHOOL *EVEN YEARS*	-	-	-	\$300,000	\$300,000	0%
1513 : FEES PAID TO COUNTY	\$185,969	\$236,770	\$170,000	\$175,000	\$5,000	3%
1539 : DIFFERENTIATED PAY	-	-	\$708	-	\$(708)	-100%
1547 : P-CARD PROGRAM	-	\$964	-	\$4,326	\$4,326	0%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$1,971	\$2,170	\$1,956	\$2,340	\$384	20%
1549 : BOTTLED GAS *PROPANE* (DISTRICT)	-	-	\$20,000	-	\$(20,000)	-100%
1562 : CAREER VOCATIONAL ADD-ON FTE	\$3,945	-	\$237,761	\$1,010,627	\$772,866	325%
1565 : BANK/INVESTMENT FEES	\$19,829	\$19	\$20,000	-	\$(20,000)	-100%
1575 : SCHOOL FACILITY RENTALS	-	-	-	-	-	0%
1999 : DISCRETIONARY	\$80,685	\$75,377	-	\$779	\$779	0%
Grand Total	\$340,674	\$354,092	\$1,023,101	\$2,612,344	\$1,589,243	155%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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School District of Indian River County
General Operating Budget
Department 9116



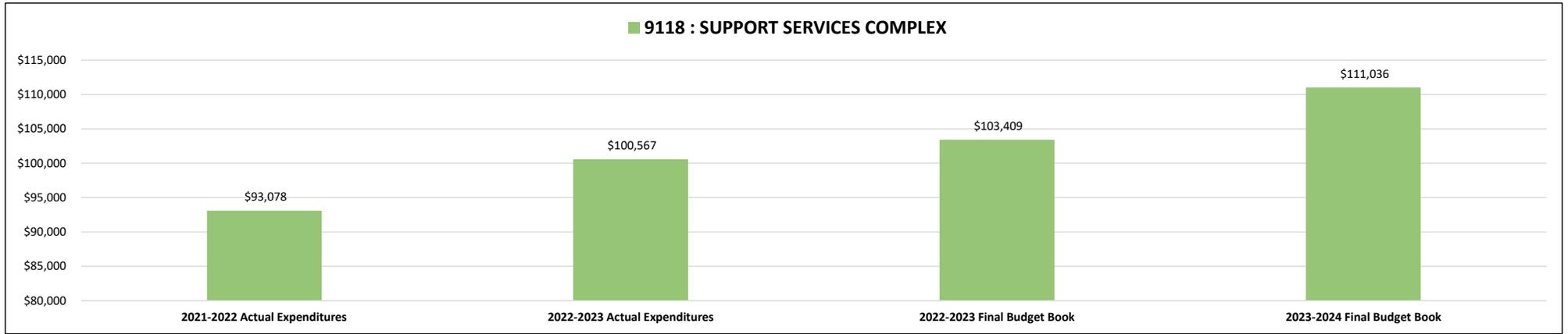
DISTRICTWIDE RESERVES

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	-	-	\$615,890	\$7,960,754	\$7,344,864	1193%
1079 : SAFE SCHOOLS *FEFP* (FTE)	-	-	\$5,000	\$13,403	\$8,403	168%
1082 : SUPPLEMENTAL ACADEMIC *SAI*	-	-	-	-	-	0%
1090 : RESERVE FOR SPECIAL PROJECTS	-	-	\$2,499,075	\$139,673	\$(2,359,402)	-94%
1094 : TERMINAL PAY	-	-	-	\$38,988	\$38,988	0%
1095 : DONATIONS	-	-	-	\$41,113	\$41,113	0%
1117 : TEACHER SALARY INCREASE ALLOCATION *FEFP*	-	-	\$1,249,339	\$1,236,854	\$(12,485)	-1%
1408 : CHARTER SCHOOL FEFP FLOW THROUGH	-	-	-	-	-	0%
1505 : SUMMER SCHOOL *ODD YEARS*	-	-	-	-	-	0%
1552 : FAMILY EMPOWERMENT SCHOLARSHIP	-	-	\$5,482,281	\$9,831,963	\$4,349,682	79%
1562 : CAREER VOCATIONAL ADD-ON FTE	-	-	\$250,000	-	\$(250,000)	-100%
1567 : DISCRETIONARY MILLAGE DISTRICT & CHARTERS 0.50	-	-	-	\$19,134	\$19,134	0%
1597 : ESE APPS ALLOCATION	-	-	\$38,535	-	\$(38,535)	-100%
1598 : SICK LEAVE BUYBACK	-	-	\$726	-	\$(726)	-100%
1911 : READING ALLOCATION *FEFP* (FTE)	-	-	-	\$7,370	\$7,370	0%
Grand Total	-	-	\$10,140,846	\$19,289,251	\$9,148,406	90%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9118**



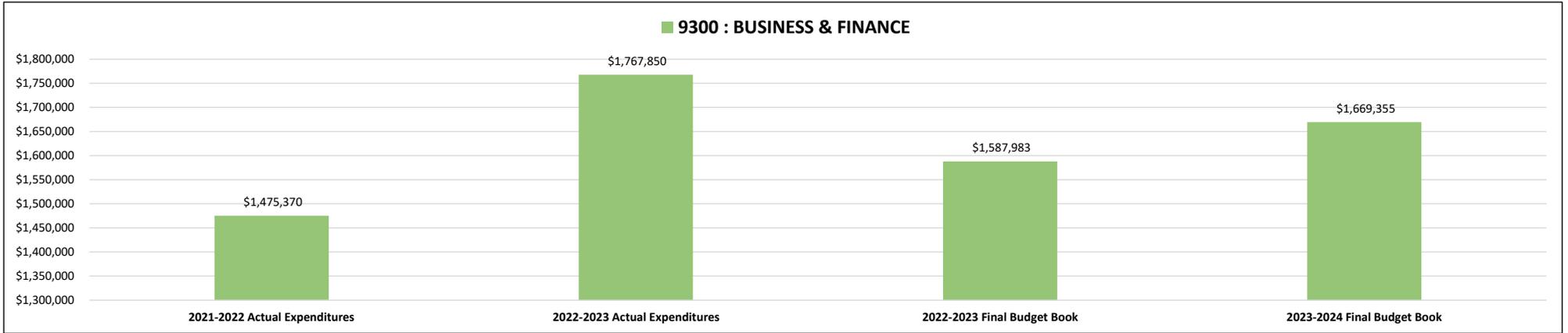
SUPPORT SERVICES COMPLEX

Project Number & Description					Variance	Variance
	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$28,709	\$28,465	\$27,329	\$28,973	\$1,644	6%
1006 : COMMUNICATIONS (DISTRICT)	\$924	\$948	\$7,911	\$979	\$(6,932)	-88%
1008 : ELECTRICAL	\$56,277	\$60,941	\$59,169	\$70,535	\$11,366	19%
1548 : WATER, SEWER, & GARBAGE (DISTRICT)	\$6,978	\$7,225	\$6,000	\$7,399	\$1,399	23%
1999 : DISCRETIONARY	\$191	\$2,988	\$3,000	\$3,150	\$150	5%
Grand Total	\$93,078	\$100,567	\$103,409	\$111,036	\$7,627	7%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9300**



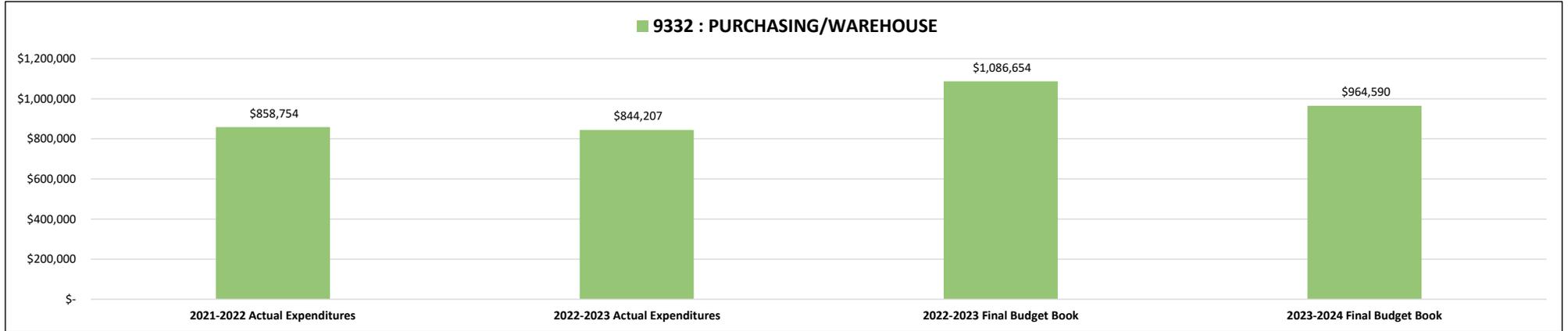
BUSINESS & FINANCE

Project Number & Description	2021-2022				Variance	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,276,032	\$1,413,448	\$1,302,654	\$1,408,607	\$105,954	8%
1036 : CONSULTING	\$133,190	\$91,535	\$148,627	\$15,000	\$(133,627)	-90%
1038 : PUBLIC RECORDS REQUEST (PRR)	-	\$176	\$176	-	\$(176)	-100%
1074 : CLASSROOM SUPPLY ASSISTANCE	\$582	\$1,004	-	\$1,000	\$1,000	0%
1094 : TERMINAL PAY	\$10,751	\$38,177	\$8,948	\$13,760	\$4,812	54%
1311 : LEGAL FEES PROJECT	-	-	\$3,000	-	\$(3,000)	-100%
1517 : INTERNAL AUDITOR/AUDIT COMMITTEE COSTS	\$16,000	\$16,000	\$24,250	\$16,000	\$(8,250)	-34%
1536 : COVID-19 CORONAVIRUS	-	-	-	-	-	0%
1556 : RESERVE FOR TAN COSTS	-	\$22,336	-	\$27,500	\$27,500	0%
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$12,358	\$15,283	\$13,223	\$26,244	\$13,021	98%
1999 : DISCRETIONARY	\$26,457	\$169,890	\$87,104	\$161,243	\$74,139	85%
Grand Total	\$1,475,370	\$1,767,850	\$1,587,983	\$1,669,355	\$81,372	5%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9332**



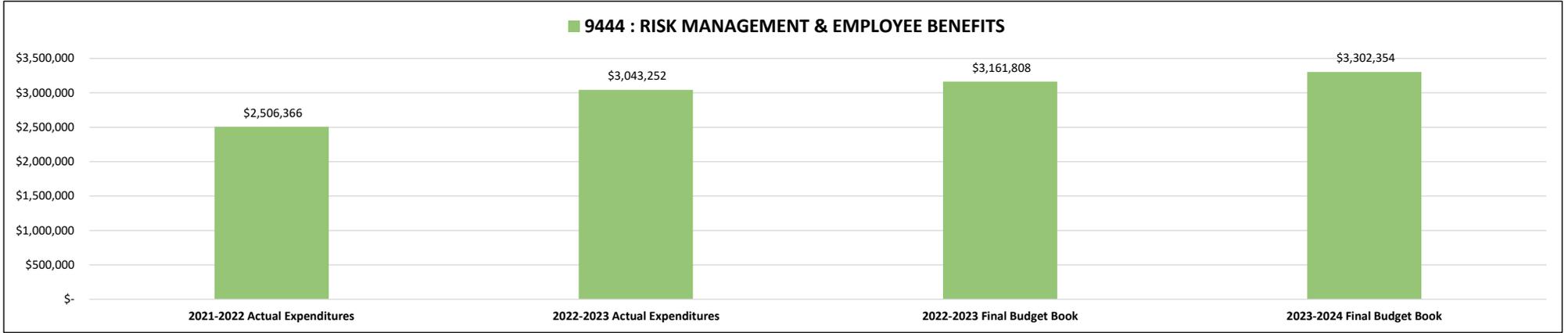
PURCHASING/WAREHOUSE

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$746,276	\$811,320	\$848,189	\$824,096	\$(24,093)	-3%
1094 : TERMINAL PAY	-	\$8,229	-	\$1,440	\$1,440	0%
1536 : COVID-19 CORONAVIRUS	\$18,386	-	\$100,000	-	\$(100,000)	-100%
1999 : DISCRETIONARY	\$94,093	\$24,657	\$138,465	\$139,054	\$589	0%
Grand Total	\$858,754	\$844,207	\$1,086,654	\$964,590	\$(122,064)	-11%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9444**



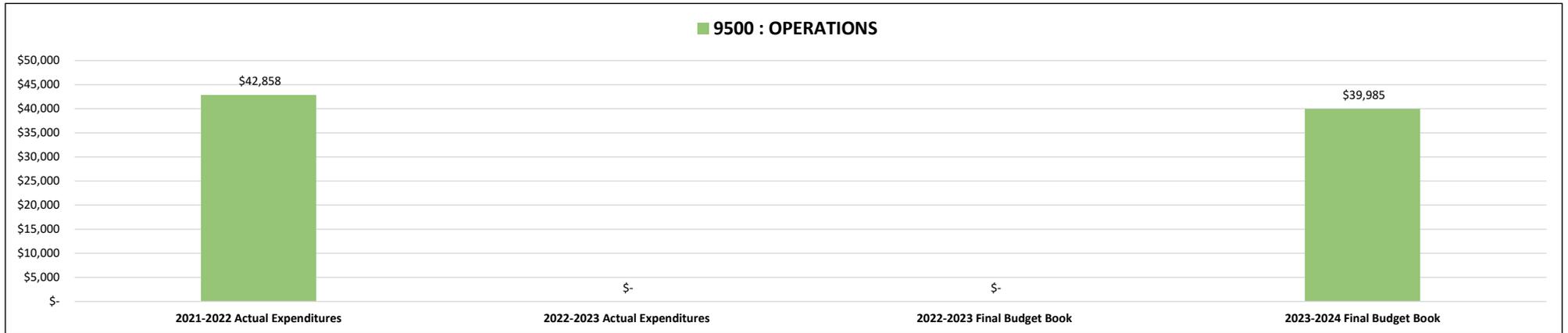
RISK MANAGEMENT & EMPLOYEE BENEFITS

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$194,087	\$215,833	\$254,197	\$206,625	\$(47,572)	-19%
1036 : CONSULTING	-	\$60	-	-	-	0%
1094 : TERMINAL PAY	-	\$661	-	\$661	\$661	0%
1400 : PROPERTY/CASUALTY INSURANCE	\$2,297,738	\$2,741,410	\$2,799,308	\$3,002,046	\$202,738	7%
1590 : RESERVE CLAIMS UNDER DEDUCTIBLE	\$3,364	\$74,387	\$60,377	\$60,400	\$23	0%
1999 : DISCRETIONARY	\$11,177	\$10,900	\$47,926	\$32,622	\$(15,304)	-32%
Grand Total	\$2,506,366	\$3,043,252	\$3,161,808	\$3,302,354	\$140,546	4%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

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**School District of Indian River County
General Operating Budget
Department 9500**



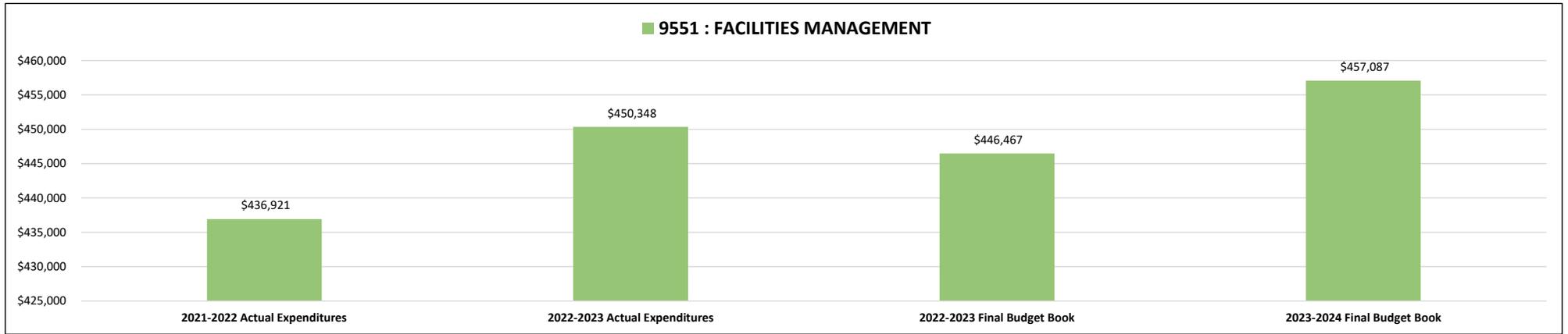
OPERATIONS

Project Number & Description	2021-2022		2022-2023		2023-2024		Variance	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$42,858	-	-	-	-	-	-	0%
1599 : SCHOOL SECURITY	-	-	-	-	\$39,985	-	\$39,985	0%
1999 : DISCRETIONARY	-	-	-	-	-	-	-	0%
Grand Total	\$42,858	-	-	-	\$39,985	-	\$39,985	0%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9551**



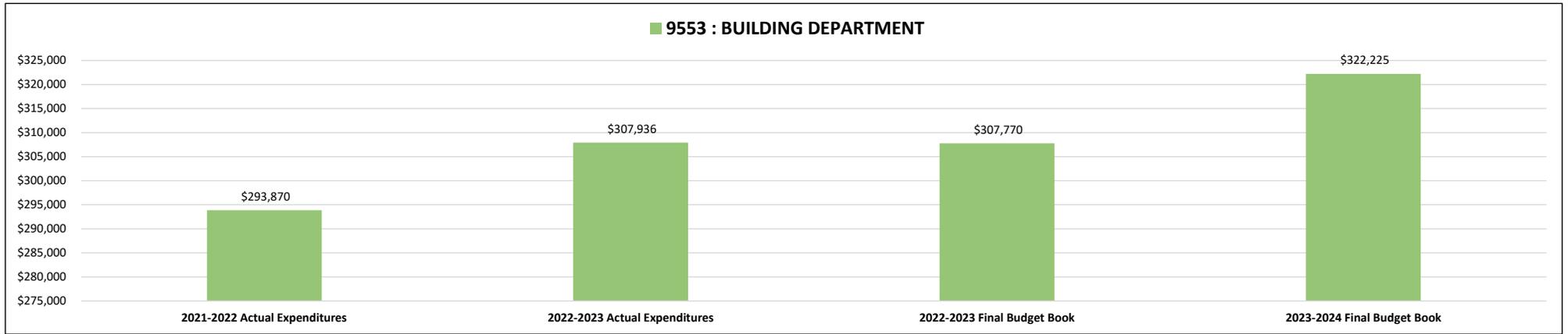
FACILITIES MANAGEMENT

Project Number & Description	2021-2022				2022-2023		2023-2024	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$431,082	\$443,787	\$438,767	\$449,387	\$10,620	2%		
1999 : DISCRETIONARY	\$5,840	\$6,561	\$7,700	\$7,700	-	0%		
Grand Total	\$436,921	\$450,348	\$446,467	\$457,087	\$10,620	2%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9553**



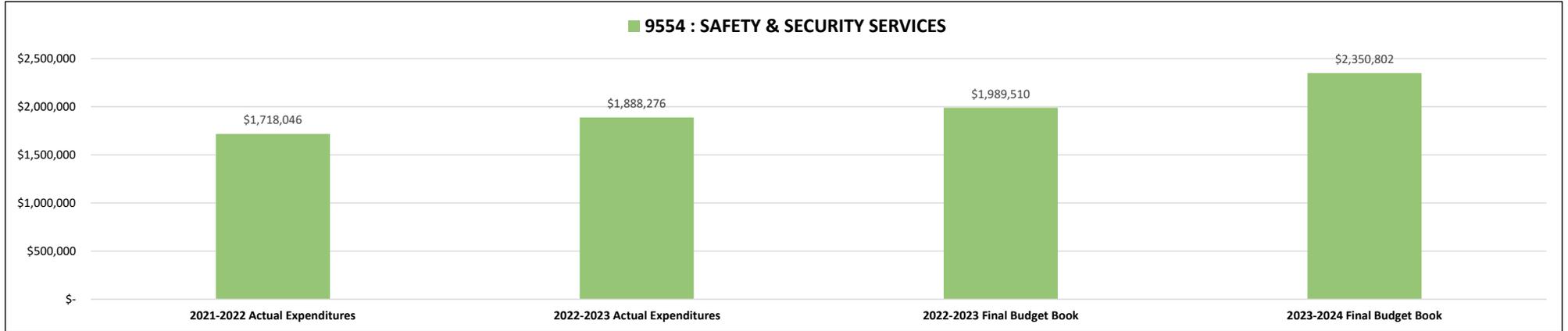
BUILDING DEPARTMENT

Project Number & Description	2021-2022	2022-2023	2022-2023	2023-2024	Variance	Variance
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$274,627	\$283,154	\$278,420	\$287,035	\$8,615	3%
1536 : COVID-19 CORONAVIRUS	\$100	-	\$100	-	\$(100)	-100%
1999 : DISCRETIONARY	\$19,143	\$24,782	\$29,250	\$35,190	\$5,940	20%
Grand Total	\$293,870	\$307,936	\$307,770	\$322,225	\$14,455	5%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9554**



SAFETY & SECURITY SERVICES

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$337,707	\$279,819	\$261,360	\$268,775	\$7,415	3%
1079 : SAFE SCHOOLS *FEFP* (FTE)	\$984,177	\$1,156,387	\$1,156,387	\$1,318,132	\$161,745	14%
1599 : SCHOOL SECURITY	\$316,206	\$352,053	\$434,245	\$621,051	\$186,806	43%
1999 : DISCRETIONARY	\$79,955	\$100,017	\$137,518	\$142,844	\$5,326	4%
Grand Total	\$1,718,046	\$1,888,276	\$1,989,510	\$2,350,802	\$361,292	18%

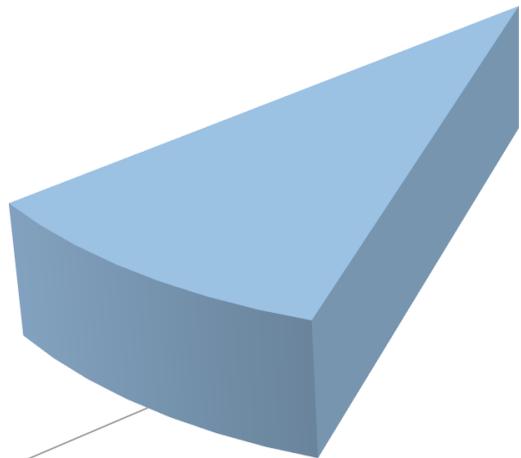
Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

2023-2024 Budget by Strategic Plan Focus Areas

Talent Development & Support

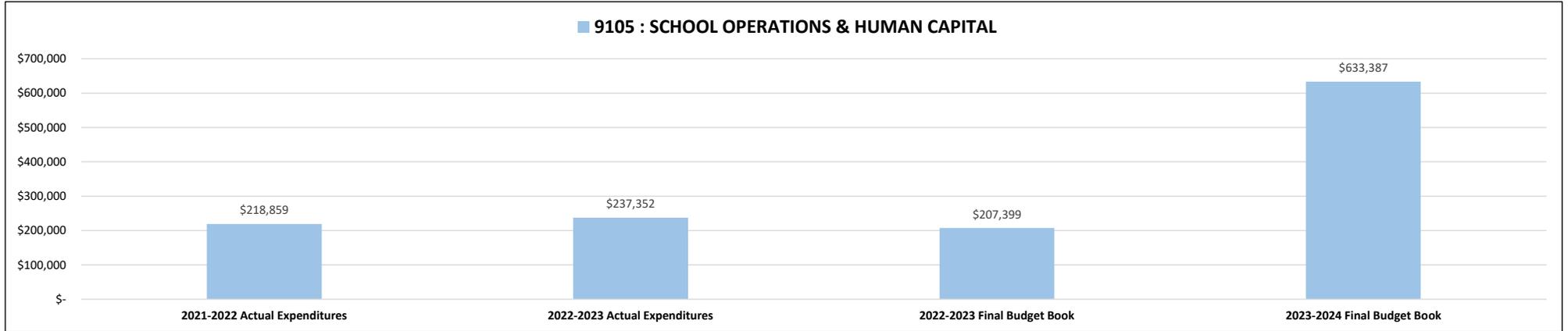
Total Budget: \$329,133,061



**Talent Development &
Support**
\$30,276,845
9%

Talent Development & Support	
Facility	Budget
7000 : HEALTH CARE FUND	28,328,157
9400 : HUMAN RESOURCES DEPARTMENT	1,058,033
9105 : SCHOOL OPERATIONS & HUMAN CAPITAL	633,387
9443 : TEACHER CERTIFICATION/STAFF DEVELOPMENT	257,268
Grand Total	30,276,845

**School District of Indian River County
General Operating Budget
Department 9105**



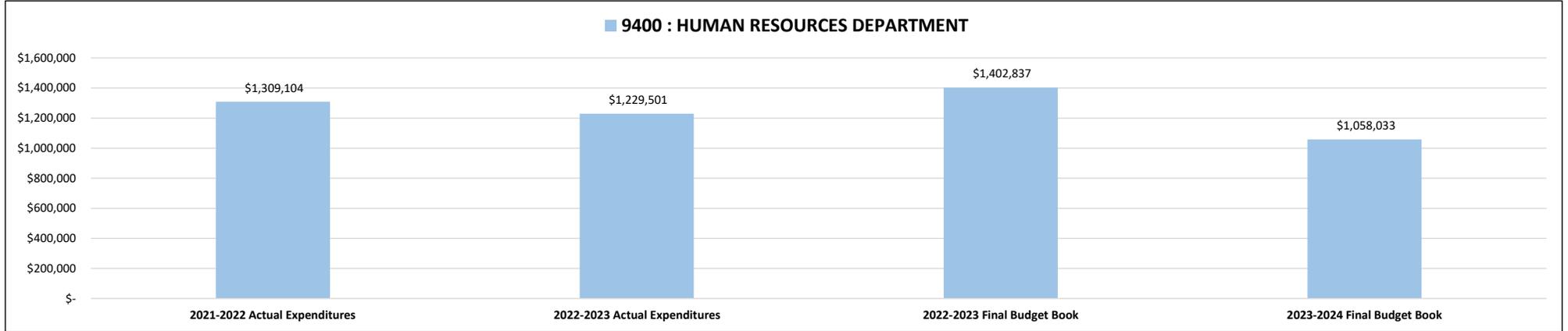
SCHOOL OPERATIONS & HUMAN CAPITAL

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	Variance
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$204,919	\$212,761	\$181,095	\$558,691	\$377,596	209%
1036 : CONSULTING	\$6,900	\$6,945	\$6,900	\$7,000	\$100	1%
1311 : LEGAL FEES PROJECT	-	\$9,406	\$10,000	\$10,000	-	0%
1999 : DISCRETIONARY	\$7,039	\$8,240	\$9,404	\$57,697	\$48,293	514%
Grand Total	\$218,859	\$237,352	\$207,399	\$633,387	\$425,989	205%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

**School District of Indian River County
General Operating Budget
Department 9400**



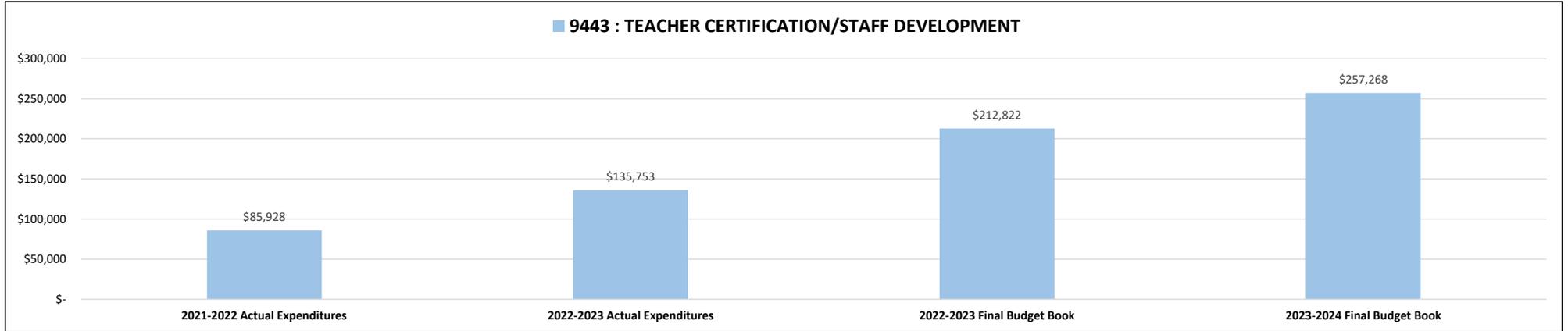
HUMAN RESOURCES DEPARTMENT

Project Number & Description	2021-2022				2022-2023		2023-2024	
	Actual Expenditures	Actual Expenditures	Final Budget Book	Final Budget Book	Variance CY Budget to PY Budget (\$)	Variance CY Budget to PY Budget (%)		
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$1,091,649	\$1,024,806	\$1,100,195	\$809,346	\$(290,849)	-26%		
1089 : UNEMPLOYMENT COMPENSATION	\$41,720	\$35,661	\$150,000	\$50,000	\$(100,000)	-67%		
1094 : TERMINAL PAY	\$2,064	\$14,105	\$1,715	\$6,666	\$4,951	289%		
1508 : NEGOTIATIONS	\$4,707	\$6,737	\$6,265	\$39,325	\$33,060	528%		
1509 : FINGERPRINTING COSTS	\$52,896	\$44,789	\$50,600	\$50,600	-	0%		
1518 : PRINTING, POSTAGE, & COMMUNICATIONS	\$1,420	\$1,847	\$6,679	\$6,700	\$21	0%		
1586 : TECHNOLOGY SOFTWARE/HARDWARE	\$45,648	\$46,115	\$47,492	\$52,000	\$4,508	9%		
1598 : SICK LEAVE BUYBACK	\$3,032	\$2,942	\$3,032	\$3,000	\$(32)	-1%		
1999 : DISCRETIONARY	\$65,968	\$52,498	\$36,859	\$40,396	\$3,537	10%		
Grand Total	\$1,309,104	\$1,229,501	\$1,402,837	\$1,058,033	\$(344,804)	-25%		

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.

School District of Indian River County
General Operating Budget
Department 9443



TEACHER CERTIFICATION/STAFF DEVELOPMENT

Project Number & Description	2021-2022 Actual Expenditures	2022-2023 Actual Expenditures	2022-2023 Final Budget Book	2023-2024 Final Budget Book	Variance	
					CY Budget to PY Budget (\$)	CY Budget to PY Budget (%)
1000 : NON-DISCRETIONAL SALARY (DISTRICT)	\$52,326	\$48,845	\$44,494	\$49,438	\$4,944	11%
1908 : FPL EMPOWERING STEM GRANT	-	-	\$2,043	\$2,043	-	0%
1915 : PROFESSIONAL DEVELOPMENT COMPETENCY PROGRAM	\$27,500	\$22,000	\$18,884	\$49,494	\$30,609	162%
1999 : DISCRETIONARY	\$6,102	\$64,908	\$147,400	\$156,293	\$8,893	6%
Grand Total	\$85,928	\$135,753	\$212,822	\$257,268	\$44,446	21%

Please see the 2023/2024 School and Department Information by Project Code Report for any questions regarding funding.

The variances between facilities will not always reconcile exactly because of the changes listed above and changes in funding for positions and employees within positions and the timing of the changes.



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Additional Information

Topics	Page
Definitions	297
Who to Call	301
Budget Presentation	302
2023-24 First FEFP Calculation	321
2023 List of Bills Vetoed	359
2023-24 Governor Budget Highlights	368
Summary of 2023 Educational Legislation Passed – Senate	401
Rutledge Ecenia 2023 Final Session	435
2023-2024 Second FEFP Calculation	498
2023-24 Certification of Mileage Rates	539



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DEFINITIONS

2023/2024

Ad Valorem Taxes

Taxes that are levied against the just value of non-exempt property. Ad valorem taxes by the Florida Constitution are reserved for local governmental bodies.

Allocation Formulas

District approved formulas for the allocation of personnel and school level discretionary budgets.

Appropriations

That portion of the total budget that is planned for expenditure during the current fiscal year.

Base Student Allocation (BSA)

The value of 1 FTE (student) in the state FEFP formula. The value in 2023-2024 of a base student is \$ 5,139.73.

Beginning Balance

Unexpended monies and current assets carried forward from the old school year to the next school year.

Capital Outlay Tax

An assessment of property tax authorized by State Statute for the sole purpose of school capital outlay needs. Maximum allowed for 2023-2024 is 1.50 mills.

Categorical

Specific allocations from the State in addition to the FEFP formula. These allocations must be spent for the purpose mandated by the State. Examples are Textbooks and Transportation.

Discretionary Tax

An assessment of property tax authorized by State Statute for the purpose of supplementing the local school board operating budget.

Encumbrance

A contract for the purchase of goods or services which have not yet been delivered. An encumbrance represents an obligation for a future expenditure of funds.

Ending Balance

Unexpended monies and assets at the end of the school year. This school year's ending balance is next year's beginning balance.

Expenditures

Monies disbursed by the school district for payment of debt obligations, such as, salaries, equipment, textbooks, materials and supplies, building construction and maintenance, etc.

FEFP Formula

The FEFP (Florida Education Finance Program) formula can be separated into two steps. The first is the calculation of total FTE dollars and the second is the calculation and deduction of the required local effort.

FTE Student

An FTE student for FEFP funding purposes is one student in membership in one or more FEFP programs for a school year or its equivalent.

The time equivalent for a school year is listed below by grade group.

- 1) Standard school.
 - i. Student in grades 4 through 12 – 900 hours of instruction.
 - ii. Student in kindergarten through grade 3 or in an authorized prekindergarten ESE program – 720 hours of instruction.

For purposes of calculating the FTE student membership, a student is considered in membership until he or she withdraws or until the eleventh consecutive school day of his or her absence. A student is eligible for FTE student membership reporting if both of the following conditions are satisfied:

- 1) The student is in program membership at least one day during the survey period in an approved course of study as defined in the Course Code Directory, excluding non-instructional activities as defined in the F.A.C.; and
- 2) The student is in attendance at least one day during the survey period or one of the six scheduled meetings preceding the survey period when students were in attendance in school.

The FTE generated by a student for the purposes of FEFP funding is limited to 1.0 FTE during the 180-day school year. For information on how to report FTE for students in all programs, please see the *FTE General Instructions 2022-23* manual available at <http://www.fldoe.org/fefp> under “FTE Information.”

Full- Time Equivalent (FTE) Student. For students in grades 4 - 12, a full-time student is one receiving at least 25 contact hours of instruction per week. For students in grades K - 3, a full-time student is one receiving at least 20 contact hours of instruction per week. Adult students are not counted for FTE. (See Workforce Development.)

Function

Function is a category of expenditures which describes the action or purpose for which a person or thing is used or exists. The functional areas of the Indian River County School District are classified into three broad areas: (1) Instruction, (2) Instructional Support and (3) General Support.

Fund

A fund is an independent fiscal and accounting entity with its own assets, liabilities, reserves, and fund balances which are segregated for the purpose of carrying on specific activities of a school district in accordance with special regulations, restrictions or limitations. All money received, expended or reserved by a school system is classified and defined in this dimension.

Fund Balance

Projected excess amount of total budget resources over the amount appropriated to expend in the current year. This is an estimated figure during the fiscal year which fluctuates depending on the accuracy of revenue and expenditure projections. When the year ends, this becomes the Ending Balance. Fund balance includes specific reserve funds.

Gross FEFP

The amount generated from the FEFP formula and specific add on formulas decided by the Legislature. Add-ons in the Gross FEFP are not considered categoricals and may be spent at the discretion of the Board unless otherwise directed by the Legislature.

Growth Unit

Vacant employee unit (average salary + benefits) budgeted to cover additional teachers and aides needed as a result of applying the personnel allocation formulas to actual enrollment up to the first FTE count in October.

Inventory Reserve

Warehouse shelf inventory at year-end is considered a non-cash asset and becomes part of the Ending Balance. This reserve is set up to distinguish inventory from cash balances.

Just Value

The monetary market value established by the property appraiser for all real and tangible properties within the district.

Lapse Factor

Labor savings due to the time lapse between the termination of an employee and the re-filling of the vacated position.

Membership

A student enrolled in his home school. For funding purposes, the student is in membership until he withdraws or at the close of his sixth consecutive absence. Funding is based on Full-Time Equivalent (FTE) students in membership during survey periods. Four surveys are conducted each year - July, October, February and June.

Mill

1/1000 of a dollar. One Mill of property tax represents paying \$1 per \$1,000 of assessed property.

Object

Object is a category of expenditures that describes the service or commodity obtained as a result of a specified expenditure. The Indian River County School District uses seven major categories for objects: (1) Salaries, (2) Employee Benefits, (3) Purchased Services, (4) Utilities, (5) Materials and Supplies, (6) Capital Outlay, and (7) Other Expenses.

Program Category

Program Category is a grouping of expenditures by instructional programs within the district. These are established by Florida Statutes and consist of 6 Basic Education Categories, 2 Exceptional Education Categories, 1 Vocational Education Category, and 1 Intensive English-ESOL Category.

Required Local Effort

Florida Statutes require a local effort equal to x.xxx mills in ad valorem taxes.

Required Local Effort = 96% x assessed value of non-exempt properties x.xxx (approved millage rate).

FEFP amount = FTE dollars minus (-) required local effort.

Reserve

A specific designation of Fund Balance to identify future obligations.

Revenue

Monies received by the school district which are used to provide and operate a system of schools within the district. Sources of revenue are usually categorized into three types - federal, state and local.

Weighted FTE Program

Categories of students are weighted for funding. Weighted FTE represent the number of FTE students in a program category multiplied by the cost factor for that category. The State of Florida has established various categories for this type of funding.

Workforce Development

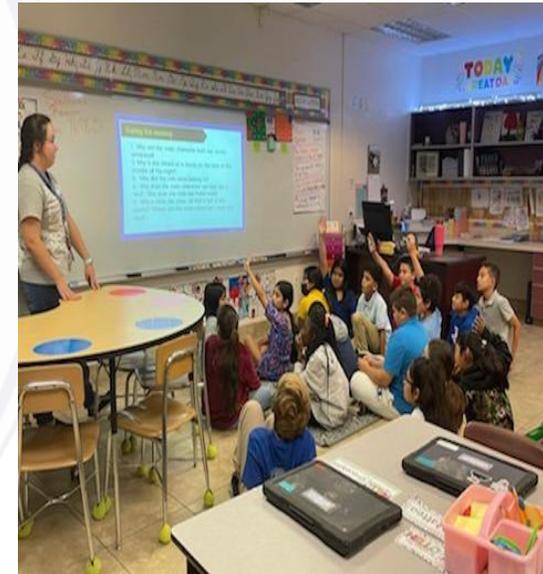
Legislature created a funding category for adult programs outside of the FEFP. Each district receives a set amount based upon past performance that rewards for the number of students that complete programs and job placements. The allocation for Indian River will be used to serve Adult Basic, Job Preparatory, Job Supplemental, and Adults with Disabilities courses.

WHO TO CALL FOR PROGRAM INFORMATION

Department/Area	Person to Call	Phone
Adult & Vocational Education	Christi Shields	564-4995
Alternative Education	Dr. Paula Lewis	564-5932
Budget, General Information	Ron Fagan / Kim Copeman	564-3180
Capital Outlay Budget (Fund 300)	Scott Bass	564-3195
Code Official	Pete Copeman / Scott Ganger	564-5020
Debt Service Budget (Fund 200)	Ron Fagan / Kim Copeman	564-3180
Human Resources	Dr. Edwina Suit/ Mike Smeltzer	564-3137
Exceptional Education Services	Dr. Daphne Mathews	564-5904
Facilities	Nick Westenberger/ Michelle Simons	564-5019
Federal Funding	Karen Malits / Ron Fagan / Kim Copeman	564-3038 564-3180
Human Resources	Mike Smeltzer	564-3062
FTE Statistics	Ron Fagan / Kim Copeman	564-3180
Insurance (Fund 700)	Ron Fagan / Kim Copeman	564-3180
Internal Accounts	Ron Fagan / Kim Copeman	564-3180
Operating Budget (Fund 100)	Ron Fagan / Kim Copeman	564-3180
Payroll Information	Karla Swain	564-3176
Purchasing/Warehouse	Jennifer Smith/ Barry Jenkins	564-5045
Risk Management/Employee Benefits	Meri-de Mercado	564-3129
Security	Jon Teske	564-3074
School Food Service (Fund 410)	Traci Simonton	564-4981
Technology Services	Sean Thompson / Kerri Wall / Kelley Nigro / Benita Pollock	564-3149

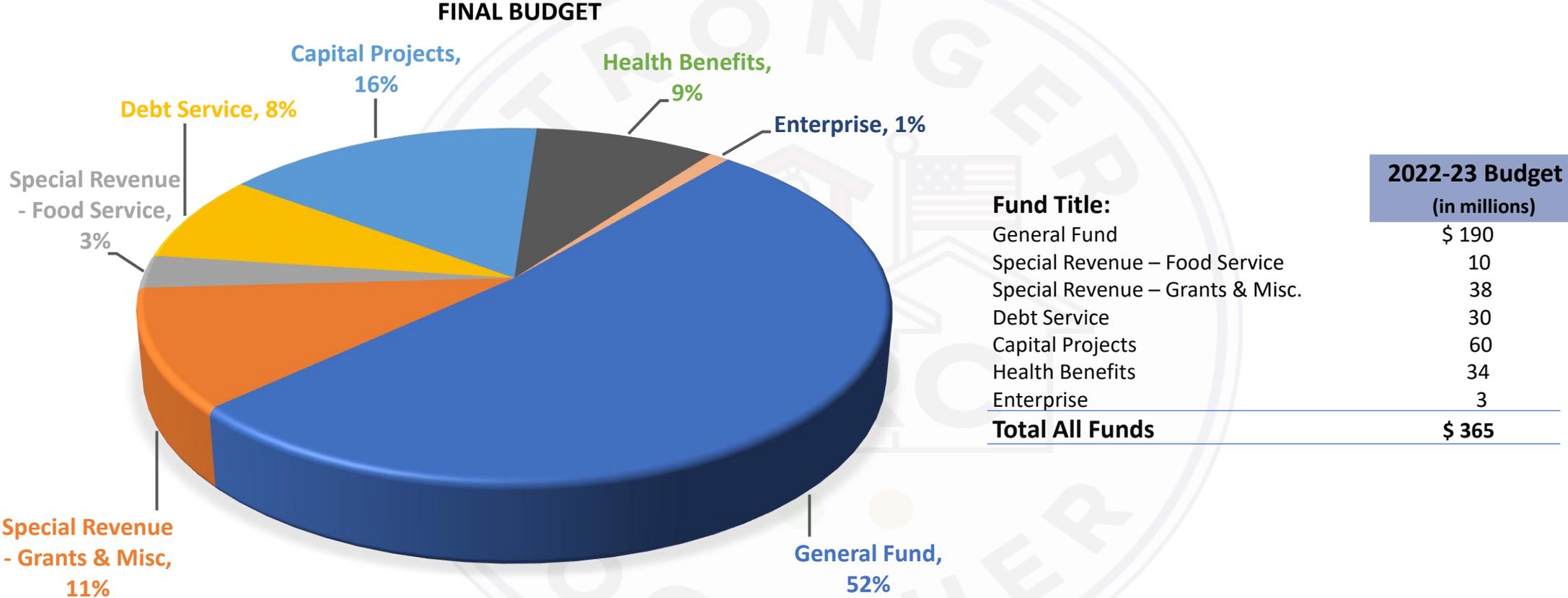
School District of Indian River County

Budget Fiscal Year 2022-2023



May 8th, 2023
211 of 404

School Board of Indian River County 2022-23 Total Budget All Funds, Net of Transfers

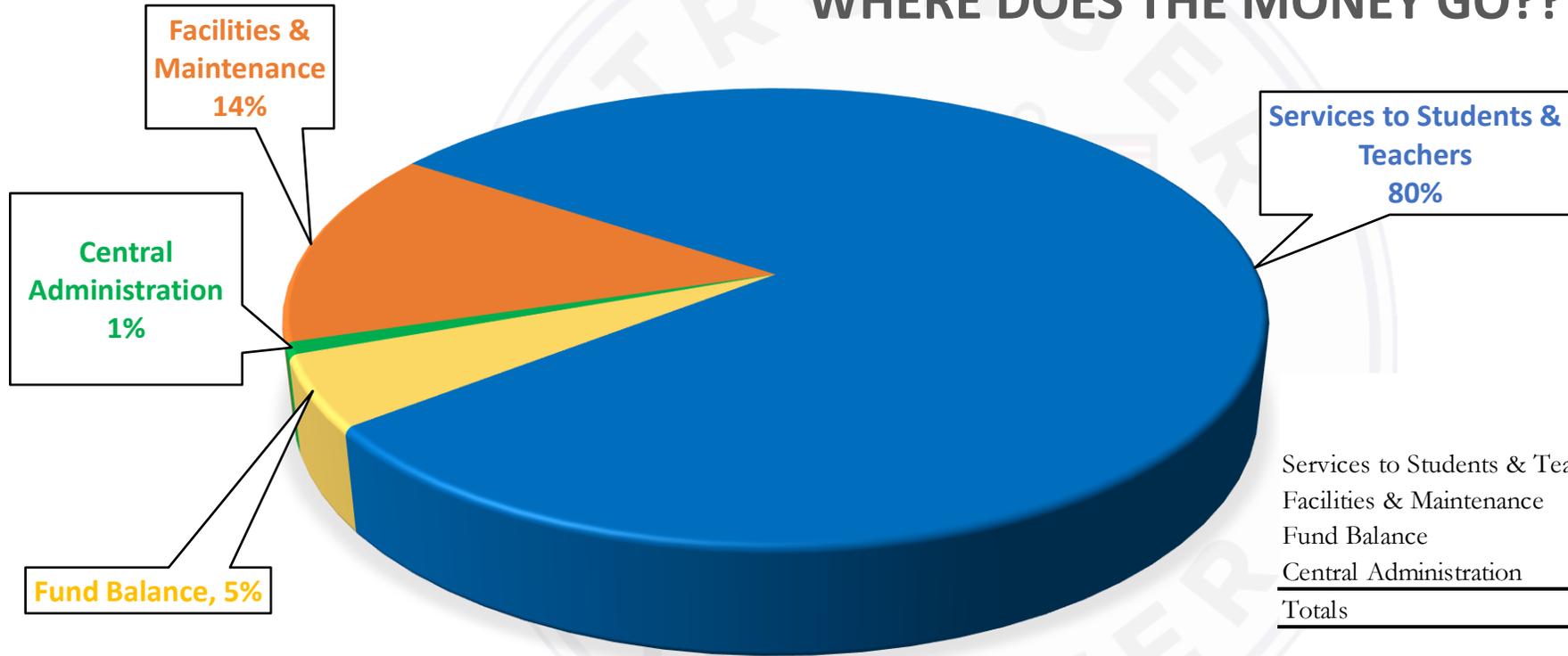


2022-23 Budget (in millions)	
General Fund	\$ 190
Special Revenue – Food Service	10
Special Revenue – Grants & Misc.	38
Debt Service	30
Capital Projects	60
Health Benefits	34
Enterprise	3
Total All Funds	\$ 365



General Fund Only 2022-23 Final Budget Book (in millions)

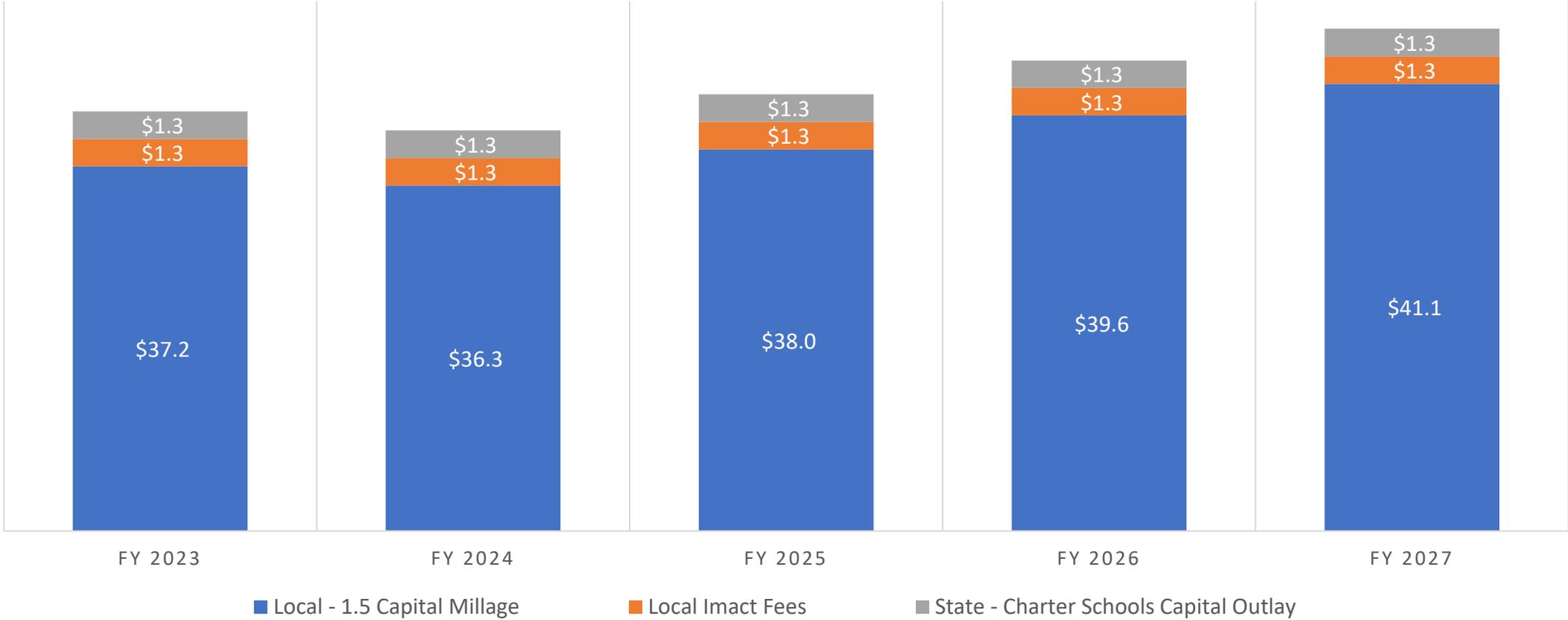
WHERE DOES THE MONEY GO??



	2022-23 Budget (In Millions)	Pct
Services to Students & Teachers	\$151	80%
Facilities & Maintenance	\$29	14%
Fund Balance	\$8	5%
Central Administration	\$2	1%
Totals	\$190	100%



2022-2023 Five Year Capital Budget Projections (in millions)



* Note: for graphical presentation, \$0 to \$20M is not drawn to scale.

General Fund

- The Constitution of the State of Florida requires School Districts to operate under a balanced budget.
- School Districts understand there may be unforeseen circumstances resulting fluctuations in revenue and expenditures.
- Budget amendments are required to address budget changes during the year.
- Indian River School Board shall maintain a General Fund ending fund balance of five percent (5%) of General Fund revenues to address normal contingencies; IRSD Policy 6233. Per F.S., School Districts are required to maintain a (3%) ending fund balance; FS 1011.051.
- The District Board shall maintain a General Fund ending fund balance that is sufficient to address normal contingencies.

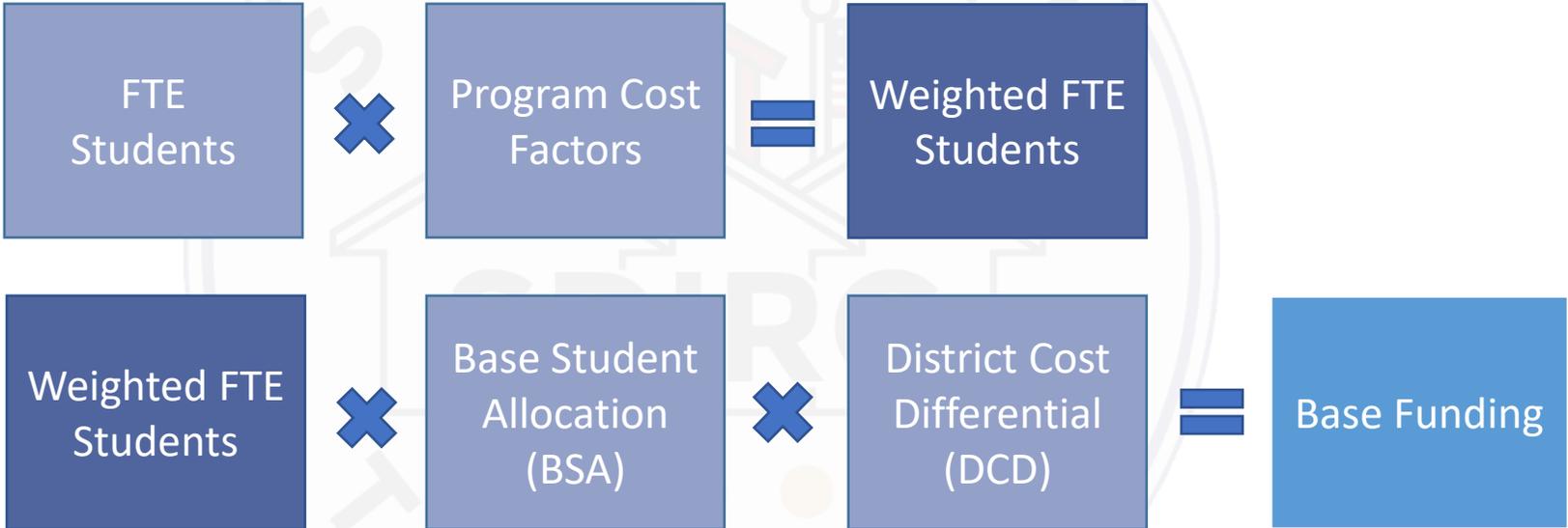


Florida Education Finance Program (FEFP)

Florida Department of Education (FDOE) Formula

The 2022-2023 Gross State and Local FEFP Dollars for each school district is determined as follows:

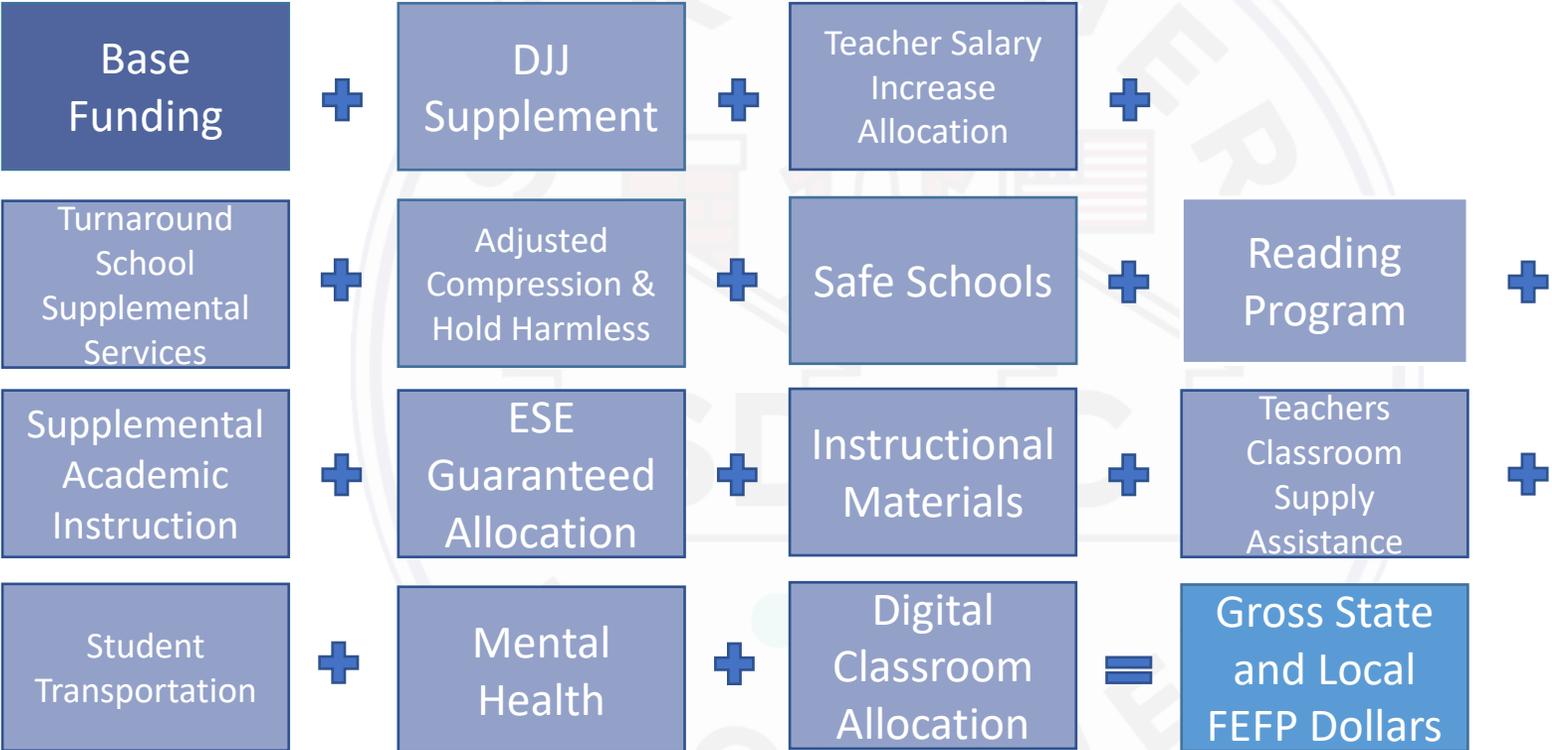
Base Funding



Florida Education Finance Program (FEFP)

Florida Department of Education (FDOE) Formula

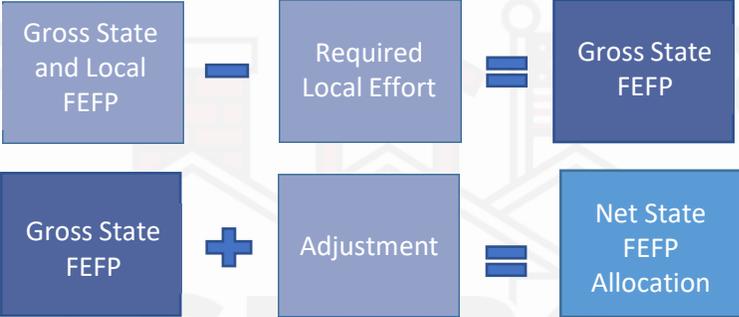
2022-2023 Gross State and Local FEFP Dollars



Florida Education Finance Program (FEFP) Florida Department of Education (FDOE) Formula

Total State Funding

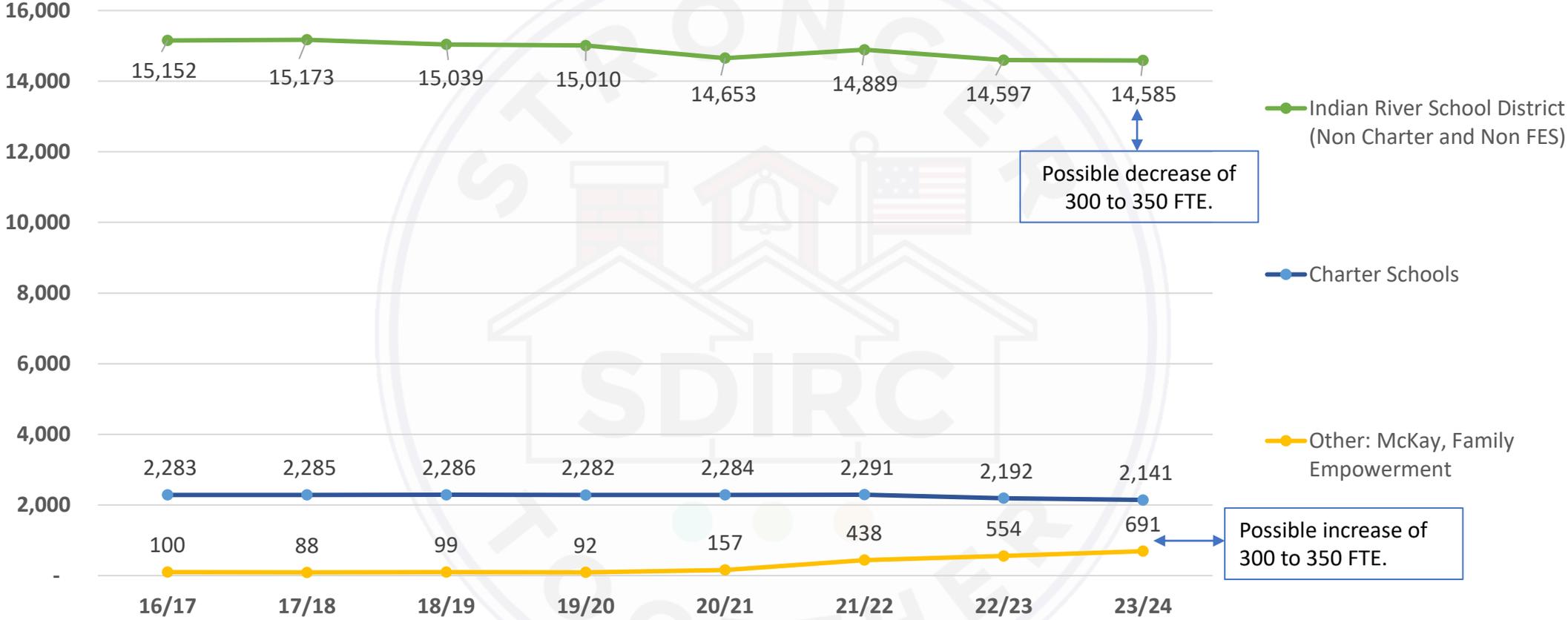
The net State FEFP for the support of school district education activities is derived from Gross State and Local FEFP dollars as follows:



The total State Allocation for the support of school district education activities is derived from the net State FEFP Allocation as follows:



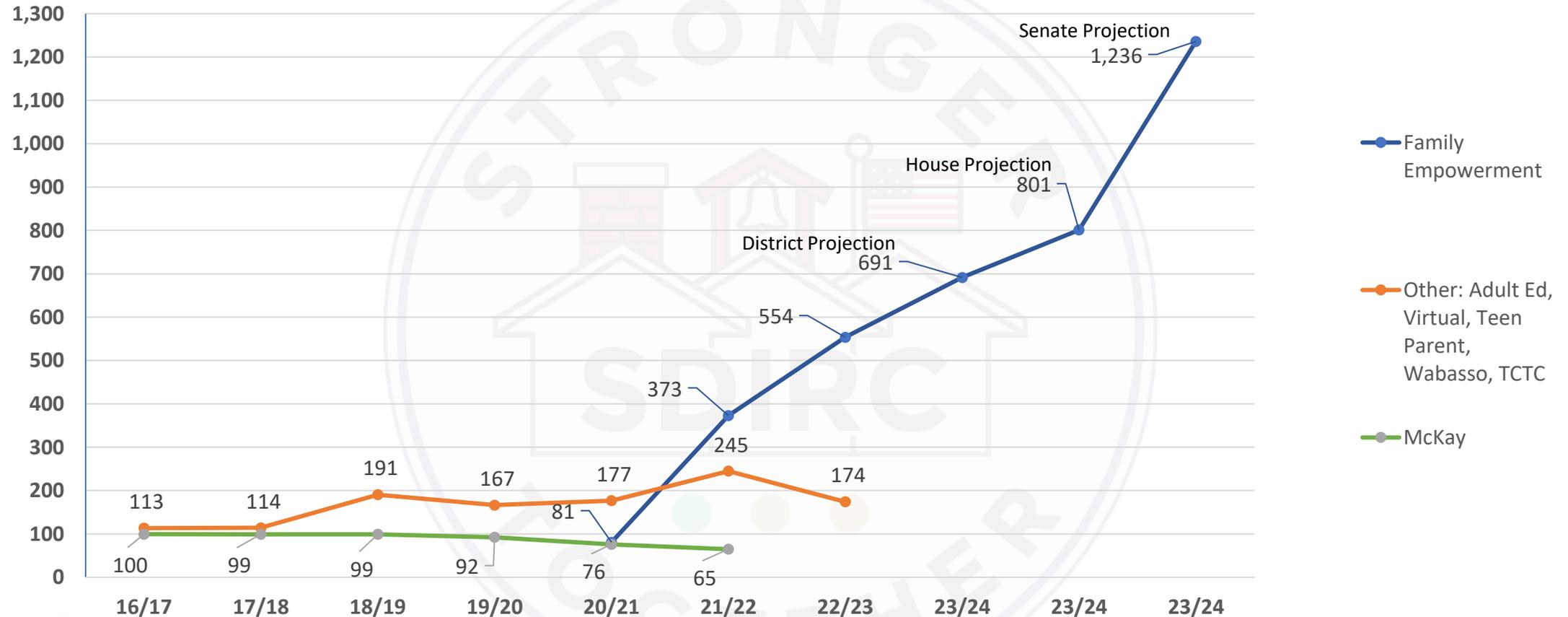
Funded Full Time Students 7 – Year History



Source: FLDOE recalibrated Unweighted FTE.
 Note: (FES)Florida Empowerment Scholarship. FES-UA includes Gardner.



Funded Full Time Students (Other) 7 – Year History



Source: FLDOE recalibrated Unweighted FTE.
 Note: (FES)Florida Empowerment Scholarship. FES-UA includes Gardner 201404

Revenue Per Student 9 – Year History



The 2022-23 revenue per student (UFTE) is from the 2022-23 FEFP Second Calculation.

2023-24 Anticipated Budget Increases

- The 2023-24 anticipated increases:

Family Empowerment	\$ 8,500,000
Anticipated Salary Increases	3,000,000
Performance Pay	1,600,000
Health Insurance	1,000,000
FRS	750,000
Casualty Insurance	<u>\$ 800,000</u>
Total Increase - Excludes any potential State increase in discretionary funding	<u>\$ 15,650,000</u>



Appendix

2022-23 Funding Sources & Allowable Uses



Funding Sources and Uses

Fund	Funding Source	Allowable Uses
General Fund	<ul style="list-style-type: none"> • Federal ROTC (Reserved Officers’ Training Corps)/ Medicaid • State: Florida Education Finance Program (FEFP) Local: Property tax revenue and voter approved referendum 	<ul style="list-style-type: none"> • Salaries and benefits • Purchased services • Energy services • Instructional materials and supplies • Furniture, software, and equipment
Special Revenue	<ul style="list-style-type: none"> • Food Service • Title I, II, III, IV • IDEA – Individuals with Disabilities Act • ESSER – Elementary and Secondary School Emergency Relief • ARP – American Rescue Plan • Miscellaneous Revenue 	<ul style="list-style-type: none"> • Special revenue is restricted as specified and approved in the grant application



Funding Sources and Uses

Fund	Funding Source	Allowable Uses
Debt Service	<ul style="list-style-type: none"> • State: State Board of Education (SBE)/Capital Outlay Bond Issue (COBI) Bonds • Local: Interest on investments • Qualified School Construction Bonds • Transfers from capital projects 	<ul style="list-style-type: none"> • Redemption of principal and interest • Dues and fees
Capital Projects	<ul style="list-style-type: none"> • CO & DS – Capital Outlay & Debt Service Program • Capital Millage • PECO – Public Education Capital Outlay (Charter Schools) • Impact Fees 	<ul style="list-style-type: none"> • Facility and IT project • Leases, equipment, technology • Certificate of Participation (COP) Debt Service • Buses • Restricted Impact Fees • Qualified School Construction Bonds (QSCB) Sinking Fund



Funding Sources and Uses

Fund	Funding Source	Allowable Uses
Insurance Fund	<ul style="list-style-type: none"> • Premium contributions • AmWins and Express Scripts Insurance (ESI) Rebates • Federal Medicare Retiree Drug Subsidy • Wellness Fund Contribution • Reinsurance Recovery 	<ul style="list-style-type: none"> • CareHere • Projected claims • Pass through premium expense • Administrative services
Extended Day Program Enterprise Fund	<ul style="list-style-type: none"> • Child Care Services 	<ul style="list-style-type: none"> • Salaries & benefits • Purchased services • Supplies • Capital Outlay



How General Fund Revenues Changes Annually

FLDOE adjusts the District's funding from the FEFP formula 5 times during each fiscal year:

1. Calculation One = Appropriations Act (May-June)
2. Calculation Two = Certification of Tax Roll (July)
3. Calculation Three = October FTE Count (January)
4. Calculation Four = February FTE Count (May)
5. Calculation Five = Final adjustments (October of the following FY)



Next Steps: Budget Process

					
<h2>May 8th</h2>	<h2>June 2023</h2>	<h2>July 17th</h2>	<h2>July 21st</h2>	<h2>July 24th</h2>	<h2>Sept 7th</h2>
<p>Present 2022-2023 Budget Review and Update to School Board Members and obtain feedback.</p>	<p>Conduct Individual Board Briefings with School Board Members on 2023-2024 Budget and obtain feedback.</p>	<p>Obtain approval of TRIM (Truth in Millage) advertisement for publication in the TC Palm.</p>	<p>Publish TRIM advertisements in TC Palm. Budget Summary, Capital Outlay, & date of first Budget Meeting.</p>	<p>Conduct Special Board Meeting to approve Tentative Millage and Tentative Budget.</p>	<p>Conduct Special Board Meeting to approve Final Millage and Final Budget.</p>

School District of Indian River County

Budget Fiscal Year 2022-2023

Questions





**Public School Funding
The Florida Education Finance Program
(FEFP)
Fiscal Year 2023-2024**

**SB 2500
Conference Report
May 2, 2023**



THE FLORIDA SENATE
COMMITTEE ON APPROPRIATIONS

Location
201 The Capitol

Mailing Address
404 South Monroe Street
Tallahassee, Florida 32399-1100
(850) 487-5140

Senator Doug Broxson, *Chair*
Senator Darryl Rouson, *Vice Chair*

Professional Staff: Tim Sadberry, *Staff Director*

Senate's Website: www.flsenate.gov

MEMORANDUM

To: Tracy Cantella, Secretary
From: Senator Doug Broxson, Chair
Appropriations Committee
Subject: Public School Funding: The Florida Education Finance Program (FEFP)
Date: May 2, 2023

For the 2023-2024 fiscal year, we intend to incorporate by reference in Senate Bill 2502, the document titled "Public School Funding: The Florida Education Finance Program (FEFP)," dated May 2, 2023.

The purpose of the document is to display the calculations used by the Legislature, consistent with the requirements of Florida Statutes, in making appropriations for the Florida Education Finance Program.

The document will be made available for anyone interested in the calculations used by the Legislature to make appropriations for the Florida Education Finance Program.

A hard copy of the document is attached to this memorandum to formalize the exact document that is incorporated by reference in Senate Bill 2502.

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023

Table of Contents

	Pg.#
SUMMARY	
Total Funds Summary and District Comparisons	1
School District Funding Allocations Summary	4
Family Empowerment Scholarships	8
MAJOR COMPONENTS	
Unweighted FTE	10
Program Cost Factors (Weights)	13
Weighted FTE	14
Comparable Wage Factor (CWF) Calculation	17
FEFP DETAIL	
Base FEFP Calculation	18
Classroom Teacher and Other Instructional Personnel Salary Increase	19
DJJ Supplemental Allocation	20
Educational Enrichment Allocation	21
ESE Guaranteed Allocation	22
Mental Health Assistance Allocation	23
Safe Schools Allocation	24
Student Transportation Allocation	25
.748 Mill Discretionary Local Effort, Compression Supplement, and Discretionary Contribution	26
Federally Connected Student Supplement	27
LOCAL EFFORT	
Required Local Effort	28
STATE CATEGORICAL PROGRAMS	
Class Size Reduction Allocation	31
State-Funded Discretionary Supplement	35

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
Public Schools Funding Summary, Comparison with 2022-2023
STATEWIDE SUMMARY

	2022-2023 Fourth Calculation -1-	2023-2024 Conference Report Calculation -2-	Difference -3-	Percentage Difference -4-
Major FEFP Formula Components				
Unweighted District FTE	2,977,710.18	3,095,082.45	117,372.27	3.94%
Weighted District FTE	3,276,847.70	3,413,445.79	136,598.09	4.17%
School Taxable Value (Tax Roll)	2,933,437,989,999	3,286,296,358,377	352,858,368,378	12.03%
Required Local Effort Millage	3.262	3.262	0.000	0.00%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	4.010	4.010	0.000	0.00%
Base Student Allocation	4,587.40	5,139.73	552.33	12.04%
FEFP Detail				
WFTE x BSA x CWF x Small District Factor (Base FEFP)	15,034,590,411	17,753,850,142	2,719,259,731	18.09%
Classroom Teacher and Other Instructional Personnel Salary Increase <i>(f.k.a. Teacher Salary Increase Allocation)</i>	800,000,000	1,052,803,316 *	252,803,316	31.60%
DJJ Supplemental Allocation	3,617,572	3,373,272	(244,300)	-6.75%
Educational Enrichment Allocation <i>(f.k.a. Supplemental Academic Instruction)</i>	719,314,907	825,066,525	105,751,618	14.70%
ESE Guaranteed Allocation	1,094,851,200	1,211,296,702	116,445,502	10.64%
Instructional Materials Allocation	246,978,361		(246,978,361)	-100.00%
Mental Health Assistance Allocation	140,000,000	160,000,000	20,000,000	14.29%
Reading Instruction Allocation	170,000,000		(170,000,000)	-100.00%
Safe Schools Allocation	210,000,000	250,000,000	40,000,000	19.05%
Student Transportation Allocation	515,009,084	535,831,174	20,822,090	4.04%
Teachers Classroom Supplies Allocation	54,143,375		(54,143,375)	-100.00%
Turnaround Supplemental Services Allocation	16,913,480		(16,913,480)	-100.00%
.748 Mill Discretionary Compression	356,338,419	389,413,555	33,075,136	9.28%
Federally-Connected Student Supplement	14,303,467	14,958,729	655,262	4.58%
Funding Compression & Hold Harmless	66,139,409		(66,139,409)	-100.00%
Sparsity Supplement	62,181,511		(62,181,511)	-100.00%
State-Funded Discretionary Contribution	39,670,279	42,328,719	2,658,440	6.70%
Total FEFP	19,544,051,475	21,186,118,818	1,642,067,343	8.40%
Less: Required Local Effort	8,854,248,311	9,891,348,974	1,037,100,663	11.71%
Net State FEFP Funds	10,689,803,164	11,294,769,844	604,966,680	5.66%
State Categorical Programs				
Class Size Reduction Allocation	2,896,071,526	2,784,578,812	(111,492,714)	-3.85%
State-Funded Discretionary Supplement		436,091,636	436,091,636	
Total State Categorical Funding	2,896,071,526	3,220,670,448	324,598,922	11.21%
Total State Funding	13,585,874,690	14,515,440,292	929,565,602	6.84%
Local Funding				
Required Local Effort	8,854,248,311	9,891,348,974	1,037,100,663	11.71%
.748 Mill Discretionary Local Effort	2,106,443,151	2,359,823,691	253,380,540	12.03%
Total Local Funding	10,960,691,462	12,251,172,665	1,290,481,203	11.77%
Totals				
Total Funding	24,546,566,152	26,766,612,957	2,220,046,805	9.04%
State Funds per FTE	4,562.52	4,689.84	127.32	2.79%
Local Funds per FTE	3,680.92	3,958.27	277.35	7.53%
Total Funds per FTE	8,243.44	8,648.11	404.67	4.91%
Percent State Funds	55.35%	54.23%		
Percent Local Funds	44.65%	45.77%		

* The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funding is included in the Base Funding Total for 2023-2024.
233 of 404

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Change in FTE Students and Funds Compared to the 2022-2023 Fourth Calculation

District	K-12 Unweighted FTE Students				K-12 Total Funding			
	2022-2023	2023-2024	Difference	Percentage Difference	2022-2023	2023-2024	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	30,010.51	31,792.99	1,782.48	5.94%	240,193,610	267,851,690	27,658,080	11.51%
2 Baker	4,896.58	4,918.19	21.61	0.44%	40,272,431	42,811,938	2,539,507	6.31%
3 Bay	27,110.33	27,874.00	763.67	2.82%	225,268,760	243,453,588	18,184,828	8.07%
4 Bradford	3,019.43	3,210.85	191.42	6.34%	25,538,110	28,801,291	3,263,181	12.78%
5 Brevard	76,529.44	79,849.34	3,319.90	4.34%	622,805,429	681,557,583	58,752,154	9.43%
6 Broward	264,123.62	272,606.05	8,482.43	3.21%	2,166,425,364	2,335,146,109	168,720,745	7.79%
7 Calhoun	2,076.83	2,083.69	6.86	0.33%	18,272,994	19,359,101	1,086,107	5.94%
8 Charlotte	16,926.77	17,691.86	765.09	4.52%	145,637,480	159,719,504	14,082,024	9.67%
9 Citrus	16,070.42	16,435.91	365.49	2.27%	128,292,757	139,056,699	10,763,942	8.39%
10 Clay	39,061.67	40,309.21	1,247.54	3.19%	310,974,359	341,415,668	30,441,309	9.79%
11 Collier	48,268.14	50,791.17	2,523.03	5.23%	485,825,933	532,124,630	46,298,697	9.53%
12 Columbia	10,242.69	10,279.19	36.50	0.36%	81,978,857	88,857,115	6,878,258	8.39%
13 Dade	350,908.59	367,941.88	17,033.29	4.85%	2,925,215,082	3,251,065,716	325,850,634	11.14%
14 De Soto	4,649.27	4,689.78	40.51	0.87%	38,325,592	40,901,845	2,576,253	6.72%
15 Dixie	2,058.96	2,143.21	84.25	4.09%	17,481,523	19,285,613	1,804,090	10.32%
16 Duval	135,989.89	141,955.53	5,965.64	4.39%	1,100,193,722	1,196,008,924	95,815,202	8.71%
17 Escambia	39,031.10	40,046.49	1,015.39	2.60%	314,583,706	340,561,995	25,978,289	8.26%
18 Flagler	13,865.87	14,201.17	335.30	2.42%	112,082,610	122,205,046	10,122,436	9.03%
19 Franklin	1,149.49	1,150.18	0.69	0.06%	10,638,867	11,903,973	1,265,106	11.89%
20 Gadsden	4,703.82	4,641.47	(62.35)	-1.33%	38,700,573	40,960,849	2,260,276	5.84%
21 Gilchrist	2,842.54	2,969.65	127.11	4.47%	25,242,373	27,950,969	2,708,596	10.73%
22 Glades	1,804.20	1,853.61	49.41	2.74%	16,176,174	17,551,291	1,375,117	8.50%
23 Gulf	1,905.83	1,956.86	51.03	2.68%	16,701,364	18,345,932	1,644,568	9.85%
24 Hamilton	1,684.32	1,697.12	12.80	0.76%	14,332,889	15,326,910	994,021	6.94%
25 Hardee	4,903.34	4,918.53	15.19	0.31%	39,334,721	41,755,625	2,420,904	6.15%
26 Hendry	13,572.75	13,802.85	230.10	1.70%	99,573,203	107,519,721	7,946,518	7.98%
27 Hernando	25,247.50	26,359.83	1,112.33	4.41%	203,407,044	222,737,125	19,330,081	9.50%
28 Highlands	12,534.85	12,613.03	78.18	0.62%	99,688,759	106,352,455	6,663,696	6.68%
29 Hillsborough	227,575.11	234,990.31	7,415.20	3.26%	1,854,636,054	1,992,832,287	138,196,233	7.45%
30 Holmes	3,129.37	3,250.92	121.55	3.88%	26,467,855	29,034,715	2,566,860	9.70%
31 Indian River	17,342.56	17,843.37	500.81	2.89%	145,019,108	156,377,965	11,358,857	7.83%
32 Jackson	5,889.80	5,994.62	104.82	1.78%	49,728,591	53,582,365	3,853,774	7.75%
33 Jefferson	813.98	971.88	157.90	19.40%	8,140,574	10,427,835	2,287,261	28.10%
34 Lafayette	1,146.30	1,163.58	17.28	1.51%	10,128,868	10,874,004	745,136	7.36%
35 Lake	48,638.98	51,531.14	2,892.16	5.95%	386,041,004	428,800,839	42,759,835	11.08%
36 Lee	99,979.28	104,369.14	4,389.86	4.39%	855,149,425	928,042,953	72,893,528	8.52%
37 Leon	33,281.96	34,125.68	843.72	2.54%	268,672,278	289,895,961	21,223,683	7.90%
38 Levy	5,749.15	5,817.30	68.15	1.19%	49,028,136	52,544,635	3,516,499	7.17%
39 Liberty	1,313.83	1,307.58	(6.25)	-0.48%	11,834,505	12,454,315	619,810	5.24%
40 Madison	2,390.42	2,392.40	1.98	0.08%	19,937,326	21,104,027	1,166,701	5.85%
41 Manatee	52,136.03	53,766.67	1,630.64	3.13%	423,471,288	455,565,587	32,094,299	7.58%
42 Marion	46,464.55	48,130.89	1,666.34	3.59%	371,320,442	412,726,441	41,405,999	11.15%
43 Martin	18,673.10	19,192.65	519.55	2.78%	165,513,391	176,793,773	11,280,382	6.82%
44 Monroe	8,687.45	8,736.71	49.26	0.57%	99,488,866	105,529,903	6,041,037	6.07%
45 Nassau	13,156.14	13,801.72	645.58	4.91%	108,299,917	118,252,974	9,953,057	9.19%
46 Okaloosa	33,160.21	34,016.69	856.48	2.58%	272,794,151	291,435,251	18,641,100	6.83%
47 Okeechobee	6,404.44	6,451.51	47.07	0.73%	52,469,797	56,225,512	3,755,715	7.16%
48 Orange	213,700.84	220,465.36	6,764.52	3.17%	1,753,798,036	1,883,692,459	129,894,423	7.41%
49 Osceola	76,209.51	79,465.82	3,256.31	4.27%	608,487,378	660,454,050	51,966,672	8.54%
50 Palm Beach	193,726.47	203,305.63	9,579.16	4.94%	1,697,831,422	1,868,078,251	170,246,829	10.03%
51 Pasco	85,087.04	88,536.21	3,449.17	4.05%	689,654,312	749,413,791	59,759,479	8.67%
52 Pinellas	95,412.48	99,690.85	4,278.37	4.48%	802,055,101	878,003,278	75,948,177	9.47%
53 Polk	117,726.58	123,541.52	5,814.94	4.94%	942,903,051	1,039,229,524	96,326,473	10.22%
54 Putnam	10,320.24	10,314.21	(6.03)	-0.06%	83,812,991	88,976,977	5,163,986	6.16%
55 St. Johns	50,414.08	54,145.47	3,731.39	7.40%	413,534,086	462,222,613	48,688,527	11.77%
56 St. Lucie	47,043.46	49,935.59	2,892.13	6.15%	381,252,718	421,207,552	39,954,834	10.48%
57 Santa Rosa	30,781.75	32,137.39	1,355.64	4.40%	247,967,583	273,886,348	25,918,765	10.45%
58 Sarasota	46,069.82	48,971.85	2,902.03	6.30%	421,366,290	469,131,693	47,765,403	11.34%
59 Seminole	68,197.99	71,360.08	3,162.09	4.64%	541,367,361	592,501,089	51,133,728	9.45%
60 Sumter	9,248.35	10,068.08	819.73	8.86%	81,264,783	93,653,260	12,388,477	15.24%
61 Suwannee	6,129.97	6,189.05	59.08	0.96%	48,113,366	51,727,468	3,614,102	7.51%
62 Taylor	2,664.05	2,776.96	112.91	4.24%	22,785,379	25,205,549	2,420,170	10.62%
63 Union	2,273.28	2,351.48	78.20	3.44%	19,075,342	20,889,460	1,814,118	9.51%
64 Volusia	64,958.60	66,219.17	1,260.57	1.94%	516,930,912	559,949,596	43,018,684	8.32%
65 Wakulla	5,167.94	5,331.42	163.48	3.16%	41,374,475	45,775,434	4,400,959	10.64%
66 Walton	11,497.50	12,198.75	701.25	6.10%	111,179,871	124,645,792	13,465,921	12.11%
67 Washington	3,227.66	3,237.62	9.96	0.31%	27,995,126	29,753,106	1,757,980	6.28%
69 FAMU Lab School	606.78	606.25	(0.53)	-0.09%	5,487,471	5,680,853	193,382	3.52%
70 FAU Lab - PB	1,313.74	1,317.73	3.99	0.30%	12,240,219	12,739,448	499,229	4.08%
71 FAU Lab - St. Lucie	1,458.57	1,455.74	(2.83)	-0.19%	11,400,855	11,823,189	422,334	3.70%
72 FSU Lab - Broward	698.77	699.62	0.85	0.12%	5,918,755	6,153,840	235,085	3.97%
73 FSU Lab - Leon	1,845.68	1,892.26	46.58	2.52%	14,979,169	15,945,759	966,590	6.45%
74 UF Lab School	1,258.59	1,254.95	(3.64)	-0.29%	10,689,866	11,055,087	365,221	3.42%
75 Virtual School	49,549.03	48,849.99	(699.04)	-1.41%	291,794,372	300,460,012	8,665,640	2.97%
76 FSU Lab - Bay	0.00	125.00	125.00		0	1,267,232	1,267,232	

Change in Funds and Funds per FTE Student Compared to the 2022-2023 Fourth Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student			
	2022-2023	2023-2024	Difference	Percentage Difference	2022-2023	2023-2024	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	240,193,610	267,851,690	27,658,080	11.51%	8,003.65	8,424.87	421.22	5.26%
2 Baker	40,272,431	42,811,938	2,539,507	6.31%	8,224.60	8,704.82	480.22	5.84%
3 Bay	225,268,760	243,453,588	18,184,828	8.07%	8,309.33	8,734.07	424.74	5.11%
4 Bradford	25,538,110	28,801,291	3,263,181	12.78%	8,457.92	8,969.99	512.07	6.05%
5 Brevard	622,805,429	681,557,583	58,752,154	9.43%	8,138.12	8,535.54	397.42	4.88%
6 Broward	2,166,425,364	2,335,146,109	168,720,745	7.79%	8,202.32	8,566.01	363.69	4.43%
7 Calhoun	18,272,994	19,359,101	1,086,107	5.94%	8,798.50	9,290.78	492.28	5.60%
8 Charlotte	145,637,480	159,719,504	14,082,024	9.67%	8,603.97	9,027.85	423.88	4.93%
9 Citrus	128,292,757	139,056,699	10,763,942	8.39%	7,983.16	8,460.54	477.38	5.98%
10 Clay	310,974,359	341,415,668	30,441,309	9.79%	7,961.11	8,469.92	508.81	6.39%
11 Collier	485,825,933	532,124,630	46,298,697	9.53%	10,065.15	10,476.72	411.57	4.09%
12 Columbia	81,978,857	88,857,115	6,878,258	8.39%	8,003.65	8,644.37	640.72	8.01%
13 Dade	2,925,215,082	3,251,065,716	325,850,634	11.14%	8,336.12	8,835.81	499.69	5.99%
14 De Soto	38,325,592	40,901,845	2,576,253	6.72%	8,243.36	8,721.48	478.12	5.80%
15 Dixie	17,481,523	19,285,613	1,804,090	10.32%	8,490.46	8,998.47	508.01	5.98%
16 Duval	1,100,193,722	1,196,008,924	95,815,202	8.71%	8,090.26	8,425.24	334.98	4.14%
17 Escambia	314,583,706	340,561,995	25,978,289	8.26%	8,059.82	8,504.17	444.35	5.51%
18 Flagler	112,082,610	122,205,046	10,122,436	9.03%	8,083.34	8,605.28	521.94	6.46%
19 Franklin	10,638,867	11,903,973	1,265,106	11.89%	9,255.29	10,349.66	1,094.37	11.82%
20 Gadsden	38,700,573	40,960,849	2,260,276	5.84%	8,227.48	8,824.97	597.49	7.26%
21 Gilchrist	25,242,373	27,950,969	2,708,596	10.73%	8,880.22	9,412.21	531.99	5.99%
22 Glades	16,176,174	17,551,291	1,375,117	8.50%	8,965.84	9,468.71	502.87	5.61%
23 Gulf	16,701,364	18,345,932	1,644,568	9.85%	8,763.30	9,375.19	611.89	6.98%
24 Hamilton	14,332,889	15,326,910	994,021	6.94%	8,509.60	9,031.13	521.53	6.13%
25 Hardee	39,334,721	41,755,625	2,420,904	6.15%	8,022.03	8,489.45	467.42	5.83%
26 Hendry	99,573,203	107,519,721	7,946,518	7.98%	7,336.26	7,789.68	453.42	6.18%
27 Hernando	203,407,044	222,737,125	19,330,081	9.50%	8,056.52	8,449.87	393.35	4.88%
28 Highlands	99,688,759	106,352,455	6,663,696	6.68%	7,952.93	8,431.95	479.02	6.02%
29 Hillsborough	1,854,636,054	1,992,832,287	138,196,233	7.45%	8,149.56	8,480.49	330.93	4.06%
30 Holmes	26,467,855	29,034,715	2,566,860	9.70%	8,457.89	8,931.23	473.34	5.60%
31 Indian River	145,019,108	156,377,965	11,358,857	7.83%	8,362.04	8,763.93	401.89	4.81%
32 Jackson	49,728,591	53,582,365	3,853,774	7.75%	8,443.17	8,938.41	495.24	5.87%
33 Jefferson	8,140,574	10,427,835	2,287,261	28.10%	10,000.95	10,729.55	728.60	7.29%
34 Lafayette	10,128,868	10,874,004	745,136	7.36%	8,836.14	9,345.30	509.16	5.76%
35 Lake	386,041,004	428,800,839	42,759,835	11.08%	7,936.86	8,321.20	384.34	4.84%
36 Lee	855,149,425	928,042,953	72,893,528	8.52%	8,553.27	8,891.93	338.66	3.96%
37 Leon	268,672,278	289,895,961	21,223,683	7.90%	8,072.61	8,494.95	422.34	5.23%
38 Levy	49,028,136	52,544,635	3,516,499	7.17%	8,527.89	9,032.48	504.59	5.92%
39 Liberty	11,834,505	12,454,315	619,810	5.24%	9,007.64	9,524.71	517.07	5.74%
40 Madison	19,937,326	21,104,027	1,166,701	5.85%	8,340.51	8,821.28	480.77	5.76%
41 Manatee	423,471,288	455,565,587	32,094,299	7.58%	8,122.43	8,473.01	350.58	4.32%
42 Marion	371,320,442	412,726,441	41,405,999	11.15%	7,991.48	8,575.08	583.60	7.30%
43 Martin	165,513,391	176,793,773	11,280,382	6.82%	8,863.73	9,211.54	347.81	3.92%
44 Monroe	99,488,866	105,529,903	6,041,037	6.07%	11,452.02	12,078.91	626.89	5.47%
45 Nassau	108,299,917	118,252,974	9,953,057	9.19%	8,231.89	8,567.99	336.10	4.08%
46 Okaloosa	272,794,151	291,435,251	18,641,100	6.83%	8,226.55	8,567.42	340.87	4.14%
47 Okeechobee	52,469,797	56,225,512	3,755,715	7.16%	8,192.72	8,715.09	522.37	6.38%
48 Orange	1,753,798,036	1,883,692,459	129,894,423	7.41%	8,206.79	8,544.17	337.38	4.11%
49 Osceola	608,487,378	660,454,050	51,966,672	8.54%	7,984.40	8,311.17	326.77	4.09%
50 Palm Beach	1,697,831,422	1,868,078,251	170,246,829	10.03%	8,764.07	9,188.52	424.45	4.84%
51 Pasco	689,654,312	749,413,791	59,759,479	8.67%	8,105.28	8,464.49	359.21	4.43%
52 Pinellas	802,055,101	878,003,278	75,948,177	9.47%	8,406.19	8,807.26	401.07	4.77%
53 Polk	942,903,051	1,039,229,524	96,326,473	10.22%	8,009.26	8,411.99	402.73	5.03%
54 Putnam	83,812,991	88,976,977	5,163,986	6.16%	8,121.22	8,626.64	505.42	6.22%
55 St. Johns	413,534,086	462,222,613	48,688,527	11.77%	8,202.75	8,536.68	333.93	4.07%
56 St. Lucie	381,252,718	421,207,552	39,954,834	10.48%	8,104.27	8,435.02	330.75	4.08%
57 Santa Rosa	247,967,583	273,886,348	25,918,765	10.45%	8,055.67	8,522.36	466.69	5.79%
58 Sarasota	421,366,290	469,131,693	47,765,403	11.34%	9,146.25	9,579.62	433.37	4.74%
59 Seminole	541,367,361	592,501,089	51,133,728	9.45%	7,938.17	8,302.98	364.81	4.60%
60 Sumter	81,264,783	93,653,260	12,388,477	15.24%	8,786.95	9,302.00	515.05	5.86%
61 Suwannee	48,113,366	51,727,468	3,614,102	7.51%	7,848.87	8,357.90	509.03	6.49%
62 Taylor	22,785,379	25,205,549	2,420,170	10.62%	8,552.91	9,076.67	523.76	6.12%
63 Union	19,075,342	20,889,460	1,814,118	9.51%	8,391.11	8,883.54	492.43	5.87%
64 Volusia	516,930,912	559,949,596	43,018,684	8.32%	7,957.85	8,456.00	498.15	6.26%
65 Wakulla	41,374,475	45,775,434	4,400,959	10.64%	8,005.99	8,585.97	579.98	7.24%
66 Walton	111,179,871	124,645,792	13,465,921	12.11%	9,669.92	10,217.92	548.00	5.67%
67 Washington	27,995,126	29,753,106	1,757,980	6.28%	8,673.51	9,189.81	516.30	5.95%
69 FAMU Lab School	5,487,471	5,680,853	193,382	3.52%	9,043.59	9,370.48	326.89	3.61%
70 FAU Lab - PB	12,240,219	12,739,448	499,229	4.08%	9,317.08	9,667.72	350.64	3.76%
71 FAU Lab - St. Lucie	11,400,855	11,823,189	422,334	3.70%	7,816.46	8,121.77	305.31	3.91%
72 FSU Lab - Broward	5,918,755	6,153,840	235,085	3.97%	8,470.25	8,795.97	325.72	3.85%
73 FSU Lab - Leon	14,979,169	15,945,759	966,590	6.45%	8,115.80	8,426.83	311.03	3.83%
74 UF Lab School	10,689,866	11,055,087	365,221	3.42%	8,493.53	8,809.19	315.66	3.72%
75 Virtual School	291,794,372	300,460,012	8,665,640	2.97%	5,889.00	6,150.67	261.67	4.44%
76 FSU Lab - Bay	0	1,267,232	1,267,232			10,137.86		
Total	24,546,566,152	26,766,612,957	2,220,046,805	9.04%	8,243.44	8,648.11	404.67	4.91%

School District Funding Allocations Summary - Page 1

District	Base FEFP Funding	DJJ Supplemental Allocation	Educational Enrichment Allocation	ESE Guaranteed Allocation	Mental Health Assistance Allocation	Safe Schools Allocation	Student Transportation Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	177,062,773	124,353	9,139,415	14,515,306	1,598,008	3,231,468	4,859,787
2 Baker	27,969,514	0	1,893,923	1,528,402	355,159	583,218	1,834,683
3 Bay	164,216,686	25,132	8,164,881	10,498,032	1,544,178	2,646,753	4,413,525
4 Bradford	18,008,688	0	1,747,383	1,662,395	251,409	467,912	824,838
5 Brevard	452,231,274	40,421	21,194,205	36,359,428	4,010,188	6,431,254	13,365,522
6 Broward	1,587,558,299	220,360	59,827,600	105,567,857	13,292,890	21,742,075	34,956,025
7 Calhoun	12,129,922	0	1,604,171	881,891	209,620	387,694	510,565
8 Charlotte	100,960,950	0	3,884,794	7,510,731	991,293	1,493,566	3,977,214
9 Citrus	90,944,387	105,276	3,521,049	7,903,380	925,941	1,488,326	4,911,018
10 Clay	224,785,937	92,832	10,496,140	20,876,199	2,156,386	2,920,414	8,813,813
11 Collier	306,605,685	79,905	11,436,726	25,605,024	2,652,296	3,681,226	9,610,762
12 Columbia	58,321,943	0	3,782,810	4,199,288	603,051	1,077,718	2,524,015
13 Dade	2,152,632,333	174,887	119,349,587	152,487,691	17,729,985	31,727,608	25,538,734
14 De Soto	26,321,552	0	2,428,180	2,031,550	338,633	618,764	897,657
15 Dixie	12,311,361	0	898,186	1,029,368	206,599	404,050	567,452
16 Duval	800,332,764	193,382	37,587,645	56,275,509	6,877,784	12,897,164	20,945,517
17 Escambia	223,942,765	119,586	11,431,772	15,157,290	2,069,335	3,988,306	9,995,146
18 Flagler	79,590,621	0	3,004,642	7,211,339	810,645	1,169,810	3,488,999
19 Franklin	6,509,714	0	244,052	514,801	159,292	350,653	351,617
20 Gadsden	26,621,100	0	1,669,676	1,662,569	320,693	561,386	1,589,607
21 Gilchrist	17,848,270	0	2,122,575	1,241,821	244,187	418,586	609,901
22 Glades	10,594,679	0	1,606,670	730,630	195,812	370,819	364,085
23 Gulf	11,387,152	0	390,192	807,607	198,870	393,629	400,496
24 Hamilton	9,588,227	33,415	896,152	539,172	183,228	389,459	635,343
25 Hardee	27,732,401	0	1,233,691	1,784,322	357,484	611,611	1,448,705
26 Hendry	77,928,361	0	3,949,212	3,739,163	810,876	802,707	1,937,641
27 Hernando	148,115,043	22,594	6,127,447	12,164,165	1,398,995	2,048,412	5,768,059
28 Highlands	71,133,995	0	2,777,206	4,845,602	724,722	1,255,269	3,115,150
29 Hillsborough	1,346,469,552	358,833	65,057,452	87,371,563	11,789,171	15,641,515	41,287,113
30 Holmes	17,999,074	0	2,719,246	1,132,148	268,385	462,626	853,521
31 Indian River	99,995,966	0	3,858,266	6,428,699	989,440	1,522,223	3,081,304
32 Jackson	35,063,745	25,077	2,546,722	2,356,991	408,605	631,072	1,844,373
33 Jefferson	5,462,431	0	1,569,906	468,618	137,796	346,033	327,397
34 Lafayette	6,828,647	0	755,845	543,426	160,006	320,403	212,577
35 Lake	286,760,545	23,401	12,049,264	20,327,065	2,638,881	3,927,190	10,692,160
36 Lee	600,885,724	87,277	38,153,595	36,622,423	5,407,928	7,452,382	30,342,588
37 Leon	189,993,666	85,863	10,138,787	18,070,132	1,792,482	3,520,038	5,156,635
38 Levy	33,666,894	0	3,244,826	2,436,519	390,467	731,701	1,648,820
39 Liberty	7,914,963	81,214	841,927	529,065	168,260	330,944	322,556
40 Madison	13,432,329	9,027	1,067,188	1,034,897	222,826	425,937	705,063
41 Manatee	299,450,332	153,718	13,266,135	21,623,777	2,785,253	4,380,007	8,730,006
42 Marion	274,902,982	142,760	14,154,341	17,256,611	2,470,485	3,937,463	13,069,074
43 Martin	112,832,186	0	4,425,695	7,369,034	1,064,437	1,607,409	4,099,976
44 Monroe	51,510,295	541	1,890,776	3,777,327	545,500	924,583	1,176,906
45 Nassau	76,712,115	0	5,266,528	4,654,809	789,382	1,162,612	3,904,911
46 Okaloosa	191,371,216	109,291	9,107,062	14,209,118	1,806,833	2,618,176	8,137,076
47 Okeechobee	36,402,652	72,305	1,984,299	3,236,009	427,314	794,417	1,951,539
48 Orange	1,295,594,789	177,256	53,205,425	62,616,031	11,027,962	18,089,383	34,960,759
49 Osceola	446,047,562	76,573	19,198,873	24,413,187	4,018,915	5,497,794	19,032,029
50 Palm Beach	1,221,187,739	145,976	44,665,536	81,556,522	10,040,099	16,167,052	30,885,001
51 Pasco	501,929,430	68,172	24,286,244	35,008,315	4,581,414	6,271,677	19,959,258
52 Pinellas	569,437,573	107,428	24,257,543	43,862,916	4,781,147	8,753,462	13,799,731
53 Polk	689,036,727	138,881	33,321,693	48,825,855	6,249,074	8,645,689	31,414,515
54 Putnam	58,225,017	0	2,948,219	4,905,370	625,112	1,040,898	2,926,785
55 St. Johns	308,333,945	52,248	12,101,811	23,756,025	2,840,289	3,492,035	15,249,451
56 St. Lucie	276,101,670	80,661	15,156,158	22,105,598	2,573,071	3,562,770	12,184,914
57 Santa Rosa	182,236,374	0	8,680,601	11,795,913	1,723,941	2,183,099	9,081,291
58 Sarasota	287,494,749	0	9,919,605	24,556,394	2,525,094	4,030,500	8,101,845
59 Seminole	399,580,856	0	16,671,936	30,336,220	3,535,596	5,023,533	8,431,665
60 Sumter	56,904,880	0	2,034,649	4,435,232	619,530	995,170	1,582,282
61 Suwannee	34,587,511	0	1,265,281	2,212,436	406,595	715,071	1,627,709
62 Taylor	16,494,996	0	839,822	1,195,517	236,639	505,720	864,613
63 Union	13,426,202	0	1,052,203	1,036,763	220,756	398,216	594,583
64 Volusia	372,657,614	118,154	18,199,899	27,705,999	3,373,042	5,436,164	13,413,949
65 Wakulla	30,382,062	0	987,996	2,237,237	373,638	618,525	1,705,270
66 Walton	67,289,345	26,473	2,482,049	4,918,454	713,902	1,050,503	3,247,755
67 Washington	19,140,431	0	1,724,276	1,322,310	264,272	467,783	968,298
69 FAMU Lab School	3,226,260	0	935,570	55,669	132,241	283,693	0
70 FAU Lab - PB	7,890,425	0	1,443,795	113,563	170,079	323,234	0
71 FAU Lab - St. Lucie	7,903,877	0	561,429	299,128	177,419	330,904	0
72 FSU Lab - Broward	3,985,880	0	196,994	269,976	137,207	288,882	0
73 FSU Lab - Leon	10,253,710	0	1,529,762	354,005	200,634	355,130	0
74 UF Lab School	6,667,258	0	1,385,542	377,385	166,741	319,578	0
75 Virtual School	256,156,793	0	1,471,279	2,220,553	2,697,933	0	0
76 FSU Lab - Bay	634,757	0	34,493	25,366	106,648	256,947	0

Total 17,753,850,142 3,373,272 825,066,525 1,211,296,702 160,000,000 250,000,000 535,831,174

School District Funding Allocations Summary - Page 2

District	.748 Mill	Federally	State-Funded	Total	Deduct:	Net
	Compression	Connected	Discretionary		Required	
	-8-	Student	Contribution	-11-	Local	FEFP
		Supplement			Effort	
		-9-	-10-		-12-	-13-
1 Alachua	7,172,816	0	0	217,703,926	75,086,545	142,617,381
2 Baker	2,613,477	0	0	36,778,376	5,224,950	31,553,426
3 Bay	913,431	1,130,681	0	193,553,299	91,716,925	101,836,374
4 Bradford	1,397,426	0	0	24,360,051	4,768,979	19,591,072
5 Brevard	10,397,183	3,083,910	0	547,113,385	221,265,031	325,848,354
6 Broward	0	0	0	1,823,165,106	927,114,489	896,050,617
7 Calhoun	1,195,184	0	0	16,919,047	1,752,935	15,166,112
8 Charlotte	0	0	0	118,818,548	98,569,036	20,249,512
9 Citrus	1,466,083	0	0	111,265,460	49,281,245	61,984,215
10 Clay	18,112,540	438,603	0	288,692,864	56,739,715	231,953,149
11 Collier	0	0	0	359,671,624	323,710,617	35,961,007
12 Columbia	4,854,347	0	0	75,363,172	13,738,657	61,624,515
13 Dade	0	265,568	0	2,499,906,393	1,518,521,355	981,385,038
14 De Soto	1,642,126	0	0	34,278,462	8,452,793	25,825,669
15 Dixie	1,080,328	0	0	16,497,344	2,577,016	13,920,328
16 Duval	28,892,209	1,047,656	0	965,049,630	353,819,953	611,229,677
17 Escambia	8,469,833	1,579,298	0	276,753,331	98,243,147	178,510,184
18 Flagler	0	0	0	95,276,056	53,649,190	41,626,866
19 Franklin	0	0	0	8,130,129	7,317,610	812,519
20 Gadsden	2,002,284	0	0	34,427,315	7,005,486	27,421,829
21 Gilchrist	1,379,640	0	0	23,864,980	4,069,198	19,795,782
22 Glades	602,590	384,388	0	14,849,673	3,555,398	11,294,275
23 Gulf	0	0	0	13,577,946	11,565,946	2,012,000
24 Hamilton	406,732	0	0	12,671,728	3,865,677	8,806,051
25 Hardee	2,092,539	0	0	35,260,753	7,434,384	27,826,369
26 Hendry	7,609,787	0	0	96,777,747	12,739,235	84,038,512
27 Hernando	7,701,024	0	0	183,345,739	53,963,295	129,382,444
28 Highlands	3,747,331	0	0	87,599,275	26,348,533	61,250,742
29 Hillsborough	54,212,265	1,507,066	0	1,623,694,530	549,170,683	1,074,523,847
30 Holmes	2,035,369	0	0	25,470,369	1,982,277	23,488,092
31 Indian River	0	0	0	115,875,898	93,153,047	22,722,851
32 Jackson	2,989,397	0	0	45,865,982	7,217,412	38,648,570
33 Jefferson	23,413	0	0	8,335,594	3,121,894	5,213,700
34 Lafayette	621,072	0	0	9,441,976	1,184,943	8,257,033
35 Lake	12,331,402	0	0	348,749,908	121,081,717	227,668,191
36 Lee	0	143,450	0	719,095,367	428,692,635	290,402,732
37 Leon	7,818,876	0	0	236,576,479	81,630,064	154,946,415
38 Levy	2,162,756	0	0	44,281,983	10,276,553	34,005,430
39 Liberty	715,717	0	0	10,904,646	1,247,249	9,657,397
40 Madison	1,034,833	0	0	17,932,100	3,581,195	14,350,905
41 Manatee	0	0	0	350,389,228	214,559,937	135,829,291
42 Marion	12,706,074	0	0	338,639,790	107,099,268	231,540,522
43 Martin	0	0	0	131,398,737	106,827,454	24,571,283
44 Monroe	0	809,417	0	60,635,345	54,572,445	6,062,900
45 Nassau	0	0	0	92,490,357	50,269,866	42,220,491
46 Okaloosa	4,687,500	3,101,842	0	235,148,114	95,853,491	139,294,623
47 Okeechobee	1,727,714	0	0	46,596,249	14,091,164	32,505,085
48 Orange	8,699,563	0	0	1,484,371,168	701,743,983	782,627,185
49 Osceola	25,973,403	0	0	544,258,336	158,511,047	385,747,289
50 Palm Beach	0	22,034	0	1,404,669,959	1,025,919,414	378,750,545
51 Pasco	30,317,454	0	0	622,421,964	168,064,508	454,357,456
52 Pinellas	0	0	0	664,999,800	440,136,932	224,862,868
53 Polk	46,713,520	0	0	864,345,954	212,456,298	651,889,656
54 Putnam	3,075,285	0	0	73,746,686	20,964,684	52,782,002
55 St. Johns	4,384,700	0	0	370,210,504	162,630,677	207,579,827
56 St. Lucie	9,163,680	0	0	340,928,522	127,151,825	213,776,697
57 Santa Rosa	11,650,125	1,444,816	0	228,796,160	58,127,322	170,668,838
58 Sarasota	0	0	0	336,628,187	302,998,554	33,629,633
59 Seminole	16,327,186	0	0	479,906,992	166,773,181	313,133,811
60 Sumter	0	0	0	66,571,743	59,903,850	6,667,893
61 Suwannee	2,837,184	0	0	43,651,787	8,693,200	34,958,587
62 Taylor	655,168	0	0	20,792,475	6,587,992	14,204,483
63 Union	1,531,542	0	0	18,260,265	1,271,618	16,988,647
64 Volusia	5,520,030	0	0	446,424,851	198,216,152	248,208,699
65 Wakulla	2,438,112	0	0	38,742,840	7,337,433	31,405,407
66 Walton	0	0	0	79,728,481	71,749,067	7,979,414
67 Washington	1,516,210	0	0	25,403,580	4,400,603	21,002,977
69 FAMU Lab School	138,904	0	331,619	5,103,956	0	5,103,956
70 FAU Lab - PB	0	0	1,519,198	11,460,294	0	11,460,294
71 FAU Lab - St. Lucie	267,143	0	862,686	10,402,586	0	10,402,586
72 FSU Lab - Broward	0	0	551,182	5,430,121	0	5,430,121
73 FSU Lab - Leon	433,555	0	1,035,066	14,161,862	0	14,161,862
74 UF Lab School	283,129	0	690,863	9,890,496	0	9,890,496
75 Virtual School	668,268	0	37,245,186	300,460,012	0	300,460,012
76 FSU Lab - Bay	4,096	0	92,919	1,155,226	0	1,155,226

Total 389,413,555 14,958,729 42,328,719 21,186,118,818 9,891,348,974 11,294,769,844

School District Funding Allocations Summary - Page 3

District	Net State FEFP	Class Size Reduction Allocation	State-Funded Discretionary Supplement	Total State Funding	Required Local Effort	Discretionary Local Effort .748 mills	Total Local Funding	Total Funds
	-14-	-15-	-16-	-17-	-18-	-19-	-20-	-21-
1 Alachua	142,617,381	26,672,402	5,973,107	175,262,890	75,086,545	17,502,255	92,588,800	267,851,690
2 Baker	31,553,426	4,632,116	197,793	36,383,335	5,224,950	1,203,653	6,428,603	42,811,938
3 Bay	101,836,374	27,794,083	1,386,103	131,016,560	91,716,925	20,720,103	112,437,028	243,453,588
4 Bradford	19,591,072	2,739,230	607,442	22,937,744	4,768,979	1,094,568	5,863,547	28,801,291
5 Brevard	325,848,354	71,434,085	11,434,469	408,716,908	221,265,031	51,575,644	272,840,675	681,557,583
6 Broward	896,050,617	249,316,473	47,897,841	1,193,264,931	927,114,489	214,766,689	1,141,881,178	2,335,146,109
7 Calhoun	15,166,112	1,983,554	34,487	17,184,153	1,752,935	422,013	2,174,948	19,359,101
8 Charlotte	20,249,512	16,350,668	2,207,973	38,808,153	98,569,036	22,342,315	120,911,351	159,719,504
9 Citrus	61,984,215	14,848,664	1,652,415	78,485,294	49,281,245	11,290,160	60,571,405	139,056,699
10 Clay	231,953,149	37,159,379	2,391,076	271,503,604	56,739,715	13,172,349	69,912,064	341,415,668
11 Collier	35,961,007	50,203,372	9,155,032	95,319,411	323,710,617	113,094,602	436,805,219	532,124,630
12 Columbia	61,624,515	9,243,281	1,127,101	71,994,897	13,738,657	3,123,561	16,862,218	88,857,115
13 Dade	981,385,038	336,727,235	72,204,316	1,390,316,589	1,518,521,355	342,227,772	1,860,749,127	3,251,065,716
14 De Soto	25,825,669	4,289,509	336,184	30,451,362	8,452,793	1,997,690	10,450,483	40,901,845
15 Dixie	13,920,328	1,967,646	237,560	16,125,534	2,577,016	583,063	3,160,079	19,285,613
16 Duval	611,229,677	124,580,467	25,095,865	760,906,009	353,819,953	81,282,962	435,102,915	1,196,008,924
17 Escambia	178,510,184	35,888,362	5,309,264	219,707,810	98,243,147	22,611,038	120,854,185	340,561,995
18 Flagler	41,626,866	12,911,855	1,589,264	56,127,985	53,649,190	12,427,871	66,077,061	122,205,046
19 Franklin	812,519	1,065,164	113,340	1,991,023	7,317,610	2,595,340	9,912,950	11,903,973
20 Gadsden	27,421,829	4,066,028	867,474	32,355,331	7,005,486	1,600,032	8,605,518	40,960,849
21 Gilchrist	19,795,782	2,725,384	435,450	22,956,616	4,069,198	925,155	4,994,353	27,950,969
22 Glades	11,294,275	1,763,165	102,415	13,159,855	3,555,398	836,038	4,391,436	17,551,291
23 Gulf	2,012,000	1,863,305	276,696	4,152,001	11,565,946	2,627,985	14,193,931	18,345,932
24 Hamilton	8,806,051	1,468,209	276,543	10,550,803	3,865,677	910,430	4,776,107	15,326,910
25 Hardee	27,826,369	4,647,425	122,596	32,596,390	7,434,384	1,724,851	9,159,235	41,755,625
26 Hendry	84,038,512	7,247,675	391,418	91,677,605	12,739,235	3,102,881	15,842,116	107,519,721
27 Hernando	129,382,444	23,562,719	3,071,226	156,016,389	53,963,295	12,757,441	66,720,736	222,737,125
28 Highlands	61,250,742	11,249,943	1,461,329	73,962,014	26,348,533	6,041,908	32,390,441	106,352,455
29 Hillsborough	1,074,523,847	215,312,017	25,657,356	1,315,493,220	549,170,683	128,168,384	677,339,067	1,992,832,287
30 Holmes	23,488,092	2,961,858	114,743	26,564,693	1,982,277	487,745	2,470,022	29,034,715
31 Indian River	22,722,851	16,377,987	2,551,795	41,652,633	93,153,047	21,572,285	114,725,332	156,377,965
32 Jackson	38,648,570	5,735,659	317,562	44,701,791	7,217,412	1,663,162	8,880,574	53,582,365
33 Jefferson	5,213,700	691,690	669,666	6,575,056	3,121,894	730,885	3,852,779	10,427,835
34 Lafayette	8,257,033	1,087,249	62,775	9,407,057	1,184,943	282,004	1,466,947	10,874,004
35 Lake	227,668,191	46,158,097	6,229,693	280,055,981	121,081,717	27,663,141	148,744,858	428,800,839
36 Lee	290,402,732	99,973,025	9,882,444	400,258,201	428,692,635	99,092,117	527,784,752	928,042,953
37 Leon	154,946,415	30,758,569	3,894,056	189,599,040	81,630,064	18,666,857	100,296,921	289,895,961
38 Levy	34,005,430	5,286,943	623,548	39,915,921	10,276,553	2,352,161	12,628,714	52,544,635
39 Liberty	9,657,397	1,206,171	44,382	10,907,950	1,247,249	299,116	1,546,365	12,454,315
40 Madison	14,350,905	2,212,004	137,973	16,700,882	3,581,195	821,950	4,403,145	21,104,027
41 Manatee	135,829,291	49,033,659	6,669,570	191,532,520	214,559,937	49,473,130	264,033,067	455,565,587
42 Marion	231,540,522	43,827,471	5,609,872	280,977,865	107,099,268	24,649,308	131,748,576	412,726,441
43 Martin	24,571,283	18,351,915	2,591,794	45,514,992	106,827,454	24,451,327	131,278,781	176,793,773
44 Monroe	6,062,900	8,628,825	1,789,222	16,480,947	54,572,445	34,476,511	89,048,956	105,529,903
45 Nassau	42,220,491	12,555,633	1,767,416	56,543,540	50,269,866	11,439,568	61,709,434	118,252,974
46 Okaloosa	139,294,623	30,945,658	3,627,848	173,868,129	95,853,491	21,713,631	117,567,122	291,435,251
47 Okeechobee	32,505,085	5,823,926	525,875	38,854,886	14,091,164	3,279,462	17,370,626	56,225,512
48 Orange	782,627,185	208,027,695	28,885,026	1,019,539,906	701,743,983	162,408,570	864,152,553	1,883,692,459
49 Osceola	385,747,289	71,276,412	9,217,326	466,241,027	158,511,047	35,701,976	194,213,023	660,454,050
50 Palm Beach	378,750,545	192,088,221	36,931,640	607,770,406	1,025,919,414	234,388,431	1,260,307,845	1,868,078,251
51 Pasco	454,357,456	81,953,549	6,641,133	542,952,138	168,064,508	38,397,145	206,461,653	749,413,791
52 Pinellas	224,862,868	86,579,602	25,497,320	336,939,790	440,136,932	100,926,556	541,063,488	878,003,278
53 Polk	651,889,656	113,540,303	12,173,307	777,603,266	212,456,298	49,169,960	261,626,258	1,039,229,524
54 Putnam	52,782,002	9,478,952	821,574	63,082,528	20,964,684	4,929,765	25,894,449	88,976,977
55 St. Johns	207,579,827	49,296,904	5,076,670	261,953,401	162,630,677	37,638,535	200,269,212	462,222,613
56 St. Lucie	213,776,697	44,520,351	6,166,406	264,463,454	127,151,825	29,592,273	156,744,098	421,207,552
57 Santa Rosa	170,668,838	29,393,896	2,403,954	202,466,688	58,127,322	13,292,338	71,419,660	273,886,348
58 Sarasota	33,629,633	45,894,050	8,832,202	88,355,885	302,998,554	77,777,254	380,775,808	469,131,693
59 Seminole	313,133,811	61,759,250	11,778,385	386,671,446	166,773,181	39,056,462	205,829,643	592,501,089
60 Sumter	6,667,893	9,469,017	792,650	16,929,560	59,903,850	16,819,850	76,723,700	93,653,260
61 Suwannee	34,958,587	5,443,447	665,946	41,067,980	41,693,200	1,966,288	10,659,488	51,727,468
62 Taylor	14,204,483	2,504,672	408,305	17,117,460	6,587,992	1,500,097	8,088,089	25,205,549
63 Union	16,988,647	2,204,335	131,380	19,324,362	1,271,618	293,480	1,565,098	20,889,460
64 Volusia	248,208,699	59,601,106	8,049,356	315,859,161	198,216,152	45,874,283	244,090,435	559,949,596
65 Wakulla	31,405,407	5,033,785	299,088	36,738,280	7,337,433	1,699,721	9,037,154	45,775,434
66 Walton	7,979,414	11,046,008	2,320,273	21,345,695	71,749,067	31,551,030	103,300,097	124,645,792
67 Washington	21,002,977	3,076,636	276,326	24,355,939	4,400,603	996,564	5,397,167	29,753,106
69 FAMU Lab School	5,103,956	576,897	0	5,680,853	0	0	0	5,680,853
70 FAU Lab - PB	11,460,294	1,279,154	0	12,739,448	0	0	0	12,739,448
71 FAU Lab - St. Lucie	10,402,586	1,420,603	0	11,823,189	0	0	0	11,823,189
72 FSU Lab - Broward	5,430,121	723,719	0	6,153,840	0	0	0	6,153,840
73 FSU Lab - Leon	14,161,862	1,783,897	0	15,945,759	0	0	0	15,945,759
74 UF Lab School	9,890,496	1,164,591	0	11,055,087	0	0	0	11,055,087
75 Virtual School	300,460,012	0	0	300,460,012	0	0	0	300,460,012
76 FSU Lab - Bay	1,155,226	112,006	0	1,267,232	0	0	0	1,267,232
Total	11,294,769,844	2,784,578,812	436,091,636	14,515,440,292	9,891,348,974	2,359,823,691	12,251,172,665	26,766,612,957

School District Funding Allocations Summary - Page 4

District	FES Scholarship Funding	FES Transportation Funding	Total FES Funding	State-Funded Discretionary Supplement	Adjusted FES District Funding	Adjusted Net State Funding	Adjusted Total Funding
	-22-	-23-	-24-	-25-	-26-	-27-	-28-
1 Alachua	30,263,281	750	30,264,031	(5,973,107)	24,290,924	118,326,457	237,587,659
2 Baker	1,233,554	0	1,233,554	(197,793)	1,035,761	30,517,665	41,578,384
3 Bay	7,531,550	6,750	7,538,300	(1,386,103)	6,152,197	95,684,177	235,915,288
4 Bradford	3,219,946	0	3,219,946	(607,442)	2,612,504	16,978,568	25,581,345
5 Brevard	58,142,124	16,500	58,158,624	(11,434,469)	46,724,155	279,124,199	623,398,959
6 Broward	215,386,925	85,500	215,472,425	(47,897,841)	167,574,584	728,476,033	2,119,673,684
7 Calhoun	249,553	0	249,553	(34,487)	215,066	14,951,046	19,109,548
8 Charlotte	8,542,197	6,000	8,548,197	(2,207,973)	6,340,224	13,909,288	151,171,307
9 Citrus	7,908,322	750	7,909,072	(1,652,415)	6,256,657	55,727,558	131,147,627
10 Clay	15,010,400	8,250	15,018,650	(2,391,076)	12,627,574	219,325,575	326,397,018
11 Collier	29,369,155	3,750	29,372,905	(9,155,032)	20,217,873	15,743,134	502,751,725
12 Columbia	7,132,998	750	7,133,748	(1,127,101)	6,006,647	55,617,868	81,723,367
13 Dade	328,489,254	64,500	328,553,754	(72,204,316)	256,349,438	725,035,600	2,922,511,962
14 De Soto	1,963,906	3,750	1,967,656	(336,184)	1,631,472	24,194,197	38,934,189
15 Dixie	1,300,114	0	1,300,114	(237,560)	1,062,554	12,857,774	17,985,499
16 Duval	124,371,551	68,250	124,439,801	(25,095,865)	99,343,936	511,885,741	1,071,569,123
17 Escambia	25,096,826	15,000	25,111,826	(5,309,264)	19,802,562	158,707,622	315,450,169
18 Flagler	7,451,058	4,500	7,455,558	(1,589,264)	5,866,294	35,760,572	114,749,488
19 Franklin	359,490	0	359,490	(113,340)	246,150	566,369	11,544,483
20 Gadsden	4,280,049	2,250	4,282,299	(867,474)	3,414,825	24,007,004	36,678,550
21 Gilchrist	2,522,225	0	2,522,225	(435,450)	2,086,775	17,709,007	25,428,744
22 Glades	483,731	0	483,731	(102,415)	381,316	10,912,959	17,067,560
23 Gulf	900,208	0	900,208	(276,696)	623,512	1,388,488	17,445,724
24 Hamilton	1,231,949	0	1,231,949	(276,543)	955,406	7,850,645	14,094,961
25 Hardee	705,481	0	705,481	(122,596)	582,885	27,243,484	41,050,144
26 Hendry	3,390,926	0	3,390,926	(391,418)	2,999,508	81,039,004	104,128,795
27 Hernando	18,273,322	3,000	18,276,322	(3,071,226)	15,205,096	114,177,348	204,460,803
28 Highlands	7,310,466	2,250	7,312,716	(1,461,329)	5,851,387	55,399,355	99,039,739
29 Hillsborough	132,797,355	20,250	132,817,605	(25,657,356)	107,160,249	967,363,598	1,860,014,682
30 Holmes	780,266	0	780,266	(114,743)	665,523	22,822,569	28,254,449
31 Indian River	9,828,213	3,750	9,831,963	(2,551,795)	7,280,168	15,442,683	146,546,002
32 Jackson	1,756,537	0	1,756,537	(317,562)	1,438,975	37,209,595	51,825,828
33 Jefferson	2,618,070	1,500	2,619,570	(669,666)	1,949,904	3,263,796	7,808,265
34 Lafayette	319,285	0	319,285	(62,775)	256,510	8,000,523	10,554,719
35 Lake	33,650,467	6,750	33,657,217	(6,229,693)	27,427,524	200,240,667	395,143,622
36 Lee	41,798,208	2,250	41,800,458	(9,882,444)	31,918,014	258,484,718	886,242,495
37 Leon	20,664,047	8,250	20,672,297	(3,894,056)	16,778,241	138,168,174	269,223,664
38 Levy	3,199,590	0	3,199,590	(623,548)	2,576,042	31,429,388	49,345,045
39 Liberty	374,519	0	374,519	(44,382)	330,137	9,327,260	12,079,796
40 Madison	720,779	0	720,779	(137,973)	582,806	13,768,099	20,383,248
41 Manatee	30,048,169	5,250	30,053,419	(6,669,570)	23,383,849	112,445,442	425,512,168
42 Marion	30,392,069	5,250	30,397,319	(5,609,872)	24,787,447	206,753,075	382,329,122
43 Martin	9,950,658	0	9,950,658	(2,591,794)	7,358,864	17,212,419	166,843,115
44 Monroe	4,237,763	1,500	4,239,263	(1,789,222)	2,450,041	3,612,859	101,290,640
45 Nassau	7,415,161	0	7,415,161	(1,767,416)	5,647,745	36,572,746	110,837,813
46 Okaloosa	17,326,415	1,500	17,327,915	(3,627,848)	13,700,067	125,594,556	274,107,336
47 Okeechobee	2,539,199	0	2,539,199	(525,875)	2,013,324	30,491,761	53,686,313
48 Orange	136,634,194	39,000	136,673,194	(28,885,026)	107,788,168	674,839,017	1,747,019,265
49 Osceola	49,744,552	21,750	49,766,302	(9,217,326)	40,548,976	345,198,313	610,687,748
50 Palm Beach	149,432,455	22,500	149,454,955	(36,931,640)	112,523,315	266,227,230	1,718,623,296
51 Pasco	40,563,818	15,750	40,579,568	(6,641,133)	33,938,435	420,419,021	708,834,223
52 Pinellas	101,656,028	17,250	101,673,278	(25,497,320)	76,175,958	148,686,910	776,330,000
53 Polk	69,686,511	28,500	69,715,011	(12,173,307)	57,541,704	594,347,952	969,514,513
54 Putnam	3,806,249	750	3,806,999	(821,574)	2,985,425	49,796,577	85,169,978
55 St. Johns	25,488,026	1,500	25,489,526	(5,076,670)	20,412,856	187,166,971	436,733,087
56 St. Lucie	30,732,929	7,500	30,740,429	(6,166,406)	24,574,023	189,202,674	390,467,123
57 Santa Rosa	13,748,070	0	13,748,070	(2,403,954)	11,344,116	159,324,722	260,138,278
58 Sarasota	32,282,499	2,250	32,284,749	(8,832,202)	23,452,547	10,177,086	436,846,944
59 Seminole	59,353,801	3,750	59,357,551	(11,778,385)	47,579,166	265,554,645	533,143,538
60 Sumter	3,043,987	0	3,043,987	(792,650)	2,251,337	4,416,556	90,609,273
61 Suwannee	3,638,741	0	3,638,741	(665,946)	2,972,795	31,985,792	48,088,727
62 Taylor	1,773,994	0	1,773,994	(408,305)	1,365,689	12,838,794	23,431,555
63 Union	760,107	0	760,107	(131,380)	628,727	16,359,920	20,129,353
64 Volusia	40,426,980	8,250	40,435,230	(8,049,356)	32,385,874	215,822,825	519,514,366
65 Wakulla	1,674,076	1,500	1,675,576	(299,088)	1,376,488	30,028,919	44,099,858
66 Walton	6,680,365	2,250	6,682,615	(2,320,273)	4,362,342	3,617,072	117,963,177
67 Washington	1,362,893	750	1,363,643	(276,326)	1,087,317	19,915,660	28,389,463
69 FAMU Lab School	0	0	0	0	0	5,103,956	5,680,853
70 FAU Lab - PB	0	0	0	0	0	11,460,294	12,739,448
71 FAU Lab - St. Lucie	0	0	0	0	0	10,402,586	11,823,189
72 FSU Lab - Broward	0	0	0	0	0	5,430,121	6,153,840
73 FSU Lab - Leon	0	0	0	0	0	14,161,862	15,945,759
74 UF Lab School	0	0	0	0	0	9,890,496	11,055,087
75 Virtual School	0	0	0	0	0	300,460,012	300,460,012
76 FSU Lab - Bay	0	0	0	0	0	1,155,226	1,267,232
Total	2,035,027,606	522,000	2,035,549,606	(436,091,636)	1,599,457,970	9,695,311,874	24,731,063,351

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Family Empowerment Scholarship (FES) Program (2023-2024)
 Forecasted FTE and Total Funding

District	FES-EO		FES-UA		Total	
	FTE	Funds	FTE	Funds	FTE	Funds
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	2,231.89	16,834,321	1,393.45	13,428,960	3,625.34	30,263,281
2 Baker	44.61	361,276	75.73	872,278	120.34	1,233,554
3 Bay	216.26	1,660,120	502.28	5,871,430	718.54	7,531,550
4 Bradford	236.00	1,934,424	127.85	1,285,522	363.85	3,219,946
5 Brevard	2,730.55	20,845,248	3,593.93	37,296,876	6,324.48	58,142,124
6 Broward	15,568.84	119,723,623	8,965.93	95,663,302	24,534.77	215,386,925
7 Calhoun	12.13	102,908	10.33	146,645	22.46	249,553
8 Charlotte	571.15	4,577,136	361.36	3,965,061	932.51	8,542,197
9 Citrus	552.86	4,210,369	352.54	3,697,953	905.40	7,908,322
10 Clay	691.80	5,250,269	950.34	9,760,131	1,642.14	15,010,400
11 Collier	1,779.59	16,226,646	1,019.72	13,142,509	2,799.31	29,369,155
12 Columbia	503.48	3,893,719	316.63	3,239,279	820.11	7,132,998
13 Dade	22,189.50	174,180,524	14,248.58	154,308,730	36,438.08	328,489,254
14 De Soto	82.67	664,225	119.99	1,299,681	202.66	1,963,906
15 Dixie	55.86	452,884	82.93	847,230	138.79	1,300,114
16 Duval	9,117.73	69,543,608	5,392.37	54,827,943	14,510.10	124,371,551
17 Escambia	2,122.24	16,183,673	894.05	8,913,153	3,016.29	25,096,826
18 Flagler	460.72	3,487,682	377.90	3,963,376	838.62	7,451,058
19 Franklin	26.77	241,641	8.51	117,849	35.28	359,490
20 Gadsden	358.42	2,855,130	133.27	1,424,919	491.69	4,280,049
21 Gilchrist	150.46	1,261,415	107.99	1,260,810	258.45	2,522,225
22 Glades	37.39	327,022	14.62	156,709	52.01	483,731
23 Gulf	84.32	719,148	13.44	181,060	97.76	900,208
24 Hamilton	86.01	723,644	46.14	508,305	132.15	1,231,949
25 Hardee	46.26	366,002	30.69	339,479	76.95	705,481
26 Hendry	341.55	2,483,224	94.41	907,702	435.96	3,390,926
27 Hernando	880.61	6,653,160	1,053.68	11,620,162	1,934.29	18,273,322
28 Highlands	589.38	4,606,855	276.75	2,703,611	866.13	7,310,466
29 Hillsborough	9,235.58	70,250,098	5,958.48	62,547,257	15,194.06	132,797,355
30 Holmes	52.34	440,428	32.37	339,838	84.71	780,266
31 Indian River	708.20	5,579,800	410.66	4,248,413	1,118.86	9,828,213
32 Jackson	143.21	1,169,705	48.59	586,832	191.80	1,756,537
33 Jefferson	196.31	1,832,633	64.88	785,437	261.19	2,618,070
34 Lafayette	24.93	210,236	10.33	109,049	35.26	319,285
35 Lake	1,746.58	13,162,797	2,044.94	20,487,670	3,791.52	33,650,467
36 Lee	2,766.62	22,116,605	1,795.38	19,681,603	4,562.00	41,798,208
37 Leon	1,221.92	9,293,569	1,079.33	11,370,478	2,301.25	20,664,047
38 Levy	224.02	1,836,704	131.52	1,362,886	355.54	3,199,590
39 Liberty	6.87	59,465	17.19	315,054	24.06	374,519
40 Madison	61.70	504,665	21.16	216,114	82.86	720,779
41 Manatee	1,501.26	11,533,286	1,773.51	18,514,883	3,274.77	30,048,169
42 Marion	2,112.23	15,954,127	1,445.46	14,437,942	3,557.69	30,392,069
43 Martin	540.08	4,429,844	517.86	5,520,814	1,057.94	9,950,658
44 Monroe	226.44	2,477,712	133.35	1,760,051	359.79	4,237,763
45 Nassau	489.71	3,891,467	349.27	3,523,694	838.98	7,415,161
46 Okaloosa	1,080.33	8,400,787	842.08	8,925,628	1,922.41	17,326,415
47 Okeechobee	222.45	1,781,213	74.44	757,986	296.89	2,539,199
48 Orange	8,887.32	68,362,529	6,095.12	68,271,665	14,982.44	136,634,194
49 Osceola	3,494.72	26,389,566	2,282.15	23,354,986	5,776.87	49,744,552
50 Palm Beach	9,651.77	77,975,687	6,746.13	71,456,768	16,397.90	149,432,455
51 Pasco	1,732.04	13,124,610	2,538.31	27,439,208	4,270.35	40,563,818
52 Pinellas	7,648.52	59,567,438	4,020.81	42,088,590	11,669.33	101,656,028
53 Polk	4,151.66	31,431,884	3,766.32	38,254,627	7,917.98	69,686,511
54 Putnam	301.63	2,425,526	138.69	1,380,723	440.32	3,806,249
55 St. Johns	1,023.46	7,867,540	1,595.23	17,620,486	2,618.69	25,488,026
56 St. Lucie	2,084.32	16,115,698	1,349.11	14,617,231	3,433.43	30,732,929
57 Santa Rosa	1,054.77	8,007,217	547.00	5,740,853	1,601.77	13,748,070
58 Sarasota	2,115.27	17,562,856	1,256.55	14,719,643	3,371.82	32,282,499
59 Seminole	3,819.73	28,962,538	2,939.44	30,391,263	6,759.17	59,353,801
60 Sumter	122.17	1,014,314	176.97	2,029,673	299.14	3,043,987
61 Suwannee	249.04	1,932,996	174.98	1,705,745	424.02	3,638,741
62 Taylor	162.67	1,313,396	45.02	460,598	207.69	1,773,994
63 Union	48.48	398,864	32.37	361,243	80.85	760,107
64 Volusia	2,774.46	20,861,274	1,900.37	19,565,706	4,674.83	40,426,980
65 Wakulla	75.14	584,054	110.96	1,090,022	186.10	1,674,076
66 Walton	374.04	3,435,161	281.26	3,245,204	655.30	6,680,365
67 Washington	104.59	884,999	44.15	477,894	148.74	1,362,893

Total 134,205.63 1,043,513,184 93,357.15 991,514,422 227,562.78 2,035,027,606

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023

Family Empowerment Scholarship (FES) Program
Award Amounts (2023-24)

District	FES-EO			FES-UA				
	Grades K-3	Grades 4-8	Grades 9-12	ESE Levels 1-3			ESE Level IV	ESE Level V
				3 & 4 Years, Grades K-3	Grades 4-8	Grades 9-12		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	7,915	7,288	7,226	9,866	9,239	9,177	21,196	31,480
2 Baker	8,487	7,842	7,779	10,438	9,793	9,730	22,136	32,704
3 Bay	8,003	7,376	7,314	9,954	9,327	9,265	21,284	31,568
4 Bradford	8,575	7,930	7,867	10,526	9,881	9,818	22,224	32,792
5 Brevard	7,971	7,344	7,282	9,922	9,295	9,233	21,252	31,536
6 Broward	8,070	7,428	7,365	10,205	9,563	9,500	21,659	32,182
7 Calhoun	8,805	8,160	8,097	10,756	10,111	10,048	22,454	33,022
8 Charlotte	8,355	7,728	7,666	10,306	9,679	9,617	21,636	31,920
9 Citrus	7,895	7,268	7,206	10,573	9,946	9,884	21,176	31,460
10 Clay	7,925	7,298	7,236	9,876	9,249	9,187	21,206	31,490
11 Collier	9,554	8,895	8,830	12,263	11,604	11,539	23,507	34,311
12 Columbia	8,141	7,496	7,433	10,389	9,744	9,681	21,790	32,358
13 Dade	8,179	7,540	7,477	10,130	9,491	9,428	21,703	32,175
14 De Soto	8,454	7,809	7,746	11,109	10,464	10,401	22,103	32,671
15 Dixie	8,562	7,917	7,854	10,513	9,868	9,805	22,211	32,779
16 Duval	8,001	7,369	7,307	9,952	9,320	9,258	21,377	31,735
17 Escambia	7,999	7,372	7,310	9,950	9,323	9,261	21,280	31,564
18 Flagler	7,874	7,247	7,185	10,644	10,017	9,955	21,155	31,439
19 Franklin	9,352	8,707	8,644	11,303	10,658	10,595	23,001	33,569
20 Gadsden	8,403	7,758	7,695	10,460	9,815	9,752	22,052	32,620
21 Gilchrist	8,791	8,146	8,083	10,742	10,097	10,034	22,440	33,008
22 Glades	9,088	8,443	8,380	11,039	10,394	10,331	22,737	33,305
23 Gulf	8,956	8,311	8,248	10,907	10,262	10,199	22,605	33,173
24 Hamilton	8,788	8,143	8,080	11,348	10,703	10,640	22,437	33,005
25 Hardee	8,196	7,551	7,488	10,613	9,968	9,905	21,845	32,413
26 Hendry	7,662	7,017	6,954	9,718	9,073	9,010	21,311	31,879
27 Hernando	7,880	7,253	7,191	10,361	9,734	9,672	21,161	31,445
28 Highlands	8,131	7,486	7,423	10,087	9,442	9,379	21,780	32,348
29 Hillsborough	8,002	7,368	7,306	9,981	9,347	9,285	21,413	31,797
30 Holmes	8,745	8,100	8,037	10,937	10,292	10,229	22,394	32,962
31 Indian River	8,264	7,637	7,575	10,215	9,588	9,526	21,545	31,829
32 Jackson	8,507	7,862	7,799	10,664	10,019	9,956	22,156	32,724
33 Jefferson	9,771	9,126	9,063	12,365	11,720	11,657	23,420	33,988
34 Lafayette	8,890	8,245	8,182	10,841	10,196	10,133	22,539	33,107
35 Lake	7,877	7,250	7,188	9,929	9,302	9,240	21,158	31,442
36 Lee	8,369	7,734	7,671	10,958	10,323	10,260	21,810	32,219
37 Leon	7,970	7,343	7,281	10,543	9,916	9,854	21,251	31,535
38 Levy	8,611	7,966	7,903	10,562	9,917	9,854	22,260	32,828
39 Liberty	8,963	8,318	8,255	10,914	10,269	10,206	22,612	33,180
40 Madison	8,447	7,802	7,739	10,758	10,113	10,050	22,096	32,664
41 Manatee	8,051	7,424	7,362	10,123	9,496	9,434	21,332	31,616
42 Marion	7,897	7,270	7,208	9,881	9,254	9,192	21,178	31,462
43 Martin	8,519	7,884	7,821	10,568	9,933	9,870	21,963	32,374
44 Monroe	11,223	10,567	10,502	13,174	12,518	12,453	25,119	35,879
45 Nassau	8,256	7,629	7,567	10,207	9,580	9,518	21,537	31,821
46 Okaloosa	8,060	7,433	7,371	10,324	9,697	9,635	21,341	31,625
47 Okeechobee	8,273	7,628	7,565	10,224	9,579	9,516	21,922	32,490
48 Orange	8,025	7,392	7,330	9,976	9,343	9,281	21,431	31,812
49 Osceola	7,931	7,304	7,242	9,976	9,349	9,287	21,212	31,496
50 Palm Beach	8,494	7,839	7,774	10,445	9,790	9,725	22,362	33,100
51 Pasco	7,923	7,296	7,234	10,065	9,438	9,376	21,204	31,488
52 Pinellas	8,203	7,574	7,512	10,219	9,590	9,528	21,524	31,839
53 Polk	7,933	7,306	7,244	10,022	9,395	9,333	21,214	31,498
54 Putnam	8,377	7,732	7,669	10,328	9,683	9,620	22,026	32,594
55 St. Johns	8,010	7,383	7,321	9,961	9,334	9,272	21,291	31,575
56 St. Lucie	8,046	7,419	7,357	10,792	10,165	10,103	21,327	31,611
57 Santa Rosa	7,901	7,274	7,212	10,072	9,445	9,383	21,182	31,466
58 Sarasota	8,684	8,047	7,984	10,992	10,355	10,292	22,184	32,638
59 Seminole	7,972	7,345	7,283	9,923	9,296	9,234	21,253	31,537
60 Sumter	8,619	7,992	7,930	10,772	10,145	10,083	21,900	32,184
61 Suwannee	8,161	7,516	7,453	10,112	9,467	9,404	21,810	32,378
62 Taylor	8,431	7,786	7,723	10,382	9,737	9,674	22,080	32,648
63 Union	8,651	8,006	7,943	10,602	9,957	9,894	22,300	32,868
64 Volusia	7,834	7,207	7,145	9,785	9,158	9,096	21,115	31,399
65 Wakulla	8,177	7,532	7,469	10,128	9,483	9,420	21,826	32,394
66 Walton	9,511	8,884	8,822	11,734	11,107	11,045	22,792	33,076
67 Washington	8,786	8,141	8,078	10,737	10,092	10,029	22,435	33,003

Unweighted FTE Detail

District	Basic Education Grades K-3	Basic Education Grades 4-8	Basic Education Grades 9-12	ESOL-Intensive English Grades K-12	ESE Level IV	ESE Level V	Career Education Grades 9-12	Total Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	9,906.13	12,297.42	8,337.83	638.48	49.66	12.95	550.52	31,792.99
2 Baker	1,614.54	1,856.83	1,097.66	8.71	17.16	2.41	320.88	4,918.19
3 Bay	8,145.50	10,147.26	7,098.52	1,145.35	660.35	106.92	570.10	27,874.00
4 Bradford	1,088.28	1,245.71	762.90	0.00	12.79	0.42	100.75	3,210.85
5 Brevard	24,329.18	29,892.84	21,810.93	1,697.79	786.11	105.86	1,226.63	79,849.34
6 Broward	71,061.97	97,144.44	74,456.25	21,521.66	1,909.21	576.43	5,936.09	272,606.05
7 Calhoun	642.78	762.30	555.59	8.53	26.25	1.35	86.89	2,083.69
8 Charlotte	4,915.74	6,369.06	5,404.98	359.94	177.91	36.98	427.25	17,691.86
9 Citrus	5,167.82	6,307.46	4,231.84	107.43	109.17	5.40	506.79	16,435.91
10 Clay	11,821.68	15,042.04	11,315.33	697.28	311.83	35.18	1,085.87	40,309.21
11 Collier	12,263.02	17,958.55	13,910.70	4,919.77	635.90	75.76	1,027.47	50,791.17
12 Columbia	3,578.04	3,859.97	2,248.41	71.14	66.96	4.63	450.04	10,279.19
13 Dade	86,929.80	122,063.52	93,737.58	52,916.80	3,948.88	644.38	7,700.92	367,941.88
14 De Soto	1,336.74	1,829.63	1,121.48	232.85	0.00	1.49	167.59	4,689.78
15 Dixie	729.04	781.98	505.35	21.33	10.88	4.58	90.05	2,143.21
16 Duval	45,058.47	51,942.40	36,129.76	6,006.74	1,047.71	221.75	1,548.70	141,955.53
17 Escambia	12,843.24	14,859.69	10,270.76	561.26	176.43	88.00	1,247.11	40,046.49
18 Flagler	3,842.99	5,401.57	4,182.87	276.70	119.51	26.65	350.88	14,201.17
19 Franklin	367.28	456.98	273.88	19.43	8.98	0.00	23.63	1,150.18
20 Gadsden	1,523.81	1,711.98	1,205.87	70.15	36.40	6.74	86.52	4,641.47
21 Gilchrist	993.11	1,131.29	633.84	52.29	55.67	8.37	95.08	2,969.65
22 Glades	640.97	827.91	310.84	49.34	5.59	4.14	14.82	1,853.61
23 Gulf	583.97	752.93	523.65	12.94	37.92	3.15	42.30	1,956.86
24 Hamilton	461.44	634.10	443.74	87.53	4.14	0.90	65.27	1,697.12
25 Hardee	1,419.40	1,890.96	1,248.38	208.47	10.39	2.69	138.24	4,918.53
26 Hendry	3,281.34	4,913.39	4,097.00	747.30	29.22	14.51	720.09	13,802.85
27 Hernando	7,913.29	9,999.28	7,112.19	446.69	184.30	75.65	628.43	26,359.83
28 Highlands	3,792.72	4,688.61	3,340.64	340.40	35.67	8.88	406.11	12,613.03
29 Hillsborough	64,023.54	85,669.49	60,184.10	16,794.64	2,157.53	349.51	5,811.50	234,990.31
30 Holmes	1,044.24	1,270.17	837.84	3.93	0.00	1.02	93.72	3,250.92
31 Indian River	5,126.44	6,605.33	4,911.03	600.42	144.78	22.58	432.79	17,843.37
32 Jackson	2,151.87	2,138.22	1,374.98	48.01	90.40	3.01	188.13	5,994.62
33 Jefferson	301.80	343.31	241.36	43.96	5.17	0.00	36.28	971.88
34 Lafayette	345.08	431.29	295.23	26.50	1.00	1.00	63.48	1,163.58
35 Lake	15,463.57	19,283.16	13,401.83	1,534.42	350.33	26.94	1,470.89	51,531.14
36 Lee	25,669.46	35,734.78	27,991.53	11,706.68	946.89	118.87	2,200.93	104,369.14
37 Leon	11,216.13	12,684.91	8,962.65	486.44	172.28	21.76	581.51	34,125.68
38 Levy	1,943.74	2,189.12	1,321.96	131.94	16.02	4.64	209.88	5,817.30
39 Liberty	401.66	485.15	317.01	9.05	18.78	9.99	65.94	1,307.58
40 Madison	757.33	888.61	628.83	11.75	10.80	0.00	95.08	2,392.40
41 Manatee	14,896.53	19,671.03	14,273.36	3,471.39	213.96	89.61	1,150.79	53,766.67
42 Marion	14,192.62	17,486.71	12,478.43	1,770.16	641.34	82.85	1,478.78	48,130.89
43 Martin	4,783.92	7,222.74	5,209.13	1,244.30	41.14	171.20	520.22	19,192.65
44 Monroe	2,299.32	3,127.23	2,206.80	847.00	53.37	11.46	191.53	8,736.71
45 Nassau	4,279.68	5,278.06	3,586.44	120.48	90.90	9.28	436.88	13,801.72
46 Okaloosa	10,368.50	12,890.46	8,700.53	1,035.59	241.56	65.14	714.91	34,016.69
47 Okeechobee	1,837.66	2,345.00	1,676.46	379.83	4.94	2.08	205.54	6,451.51
48 Orange	56,452.57	77,728.61	56,995.62	20,102.59	3,890.10	500.10	4,795.77	220,465.36
49 Osceola	18,655.93	28,309.59	21,488.13	8,592.90	543.18	99.38	1,776.71	79,465.82
50 Palm Beach	51,621.62	71,061.86	54,819.65	20,000.55	1,160.73	397.86	4,243.36	203,305.63
51 Pasco	25,260.07	33,689.66	23,767.80	2,866.88	1,102.09	148.89	1,700.82	88,536.21
52 Pinellas	28,289.60	36,338.82	27,488.03	3,562.98	1,024.46	163.83	2,823.13	99,690.85
53 Polk	34,030.54	45,017.30	32,827.88	7,607.29	486.54	494.30	3,077.67	123,541.52
54 Putnam	3,224.25	3,940.03	2,458.87	366.17	8.02	7.00	309.87	10,314.21
55 St. Johns	16,130.71	20,972.52	15,281.59	340.43	391.95	128.92	899.35	54,145.47
56 St. Lucie	13,545.99	18,105.56	14,023.04	2,984.11	107.00	17.26	1,152.63	49,935.59
57 Santa Rosa	9,281.66	12,421.10	9,077.50	198.48	439.25	47.21	672.19	32,137.39
58 Sarasota	13,100.02	18,547.85	13,452.29	2,183.31	634.71	96.05	957.62	48,971.85
59 Seminole	20,556.26	26,694.42	20,032.55	2,073.81	345.22	56.04	1,601.78	71,360.08
60 Sumter	3,167.71	3,814.19	2,476.28	215.42	68.54	2.53	323.41	10,068.08
61 Suwannee	1,886.26	2,348.34	1,614.01	158.76	2.19	1.04	178.45	6,189.05
62 Taylor	1,054.99	1,044.07	621.27	0.00	12.98	1.23	42.42	2,776.96
63 Union	858.64	917.65	467.40	0.00	3.34	3.10	101.35	2,351.48
64 Volusia	18,951.41	24,620.04	17,668.01	1,924.62	680.05	49.84	2,325.20	66,219.17
65 Wakulla	1,898.53	1,924.58	1,344.92	7.24	27.40	5.97	122.78	5,331.42
66 Walton	3,722.24	4,632.81	3,088.45	514.90	10.60	3.37	226.38	12,198.75
67 Washington	1,069.69	1,198.09	821.52	14.23	40.63	11.95	81.51	3,237.62
69 FAMU Lab School	187.79	230.76	184.03	0.00	0.00	0.00	3.67	606.25
70 FAU Lab - PB	240.43	381.17	693.05	3.08	0.00	0.00	0.00	1,317.73
71 FAU Lab - St. Lucie	572.65	838.86	0.00	43.03	1.20	0.00	0.00	1,455.74
72 FSU Lab - Broward	414.21	248.06	0.00	37.35	0.00	0.00	0.00	699.62
73 FSU Lab - Leon	446.59	754.83	613.57	10.44	0.00	0.00	66.83	1,892.26
74 UF Lab School	217.13	526.04	486.58	0.00	0.00	0.00	25.20	1,254.95
75 Virtual School	5,324.02	13,764.60	28,218.02	52.39	0.00	0.00	1,490.96	48,849.99
76 FSU Lab - Bay	0.00	0.00	125.00	0.00	0.00	0.00	0.00	125.00
Total	837,516.89	1,112,586.28	835,103.33	207,353.75	26,656.36	5,302.98	70,562.86	3,095,082.45

Unweighted Non-Virtual FTE Detail

District	Basic Education Grades K-3	Basic Education Grades 4-8	Basic Education Grades 9-12	ESOL-Intensive English Grades K-12	ESE Level IV	ESE Level V	Career Education Grades 9-12	Total Unweighted Non-Virtual FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	9,886.99	12,241.01	8,125.09	637.41	49.66	12.95	548.46	31,501.57
2 Baker	1,613.87	1,856.77	1,096.00	8.71	17.16	2.41	320.46	4,915.38
3 Bay	8,131.73	10,107.17	7,021.97	1,145.35	660.35	106.92	564.99	27,738.48
4 Bradford	1,087.74	1,243.52	742.87	0.00	12.79	0.11	100.63	3,187.66
5 Brevard	24,283.33	29,706.25	21,453.07	1,697.09	786.11	105.86	1,216.74	79,248.45
6 Broward	71,025.22	96,990.85	74,168.11	21,521.66	1,909.21	576.43	5,929.72	272,121.20
7 Calhoun	641.61	752.13	514.20	8.53	26.25	1.35	85.76	2,029.83
8 Charlotte	4,908.01	6,342.88	5,310.51	359.94	177.91	36.40	426.71	17,562.36
9 Citrus	5,151.97	6,247.54	4,164.00	107.06	109.17	5.29	502.55	16,287.58
10 Clay	11,794.66	14,956.08	11,001.10	697.28	311.83	35.18	1,071.57	39,867.70
11 Collier	12,253.33	17,870.03	13,910.20	4,919.77	635.90	75.76	1,027.47	50,692.46
12 Columbia	3,578.04	3,855.06	2,221.87	71.14	66.96	3.53	448.81	10,245.41
13 Dade	86,737.82	121,649.10	93,368.55	52,904.69	3,938.99	644.38	7,692.42	366,935.95
14 De Soto	1,331.64	1,822.68	1,107.61	232.54	0.00	1.49	165.41	4,661.37
15 Dixie	729.04	781.85	498.42	21.33	10.88	4.58	89.75	2,135.85
16 Duval	44,828.86	51,377.45	35,174.75	5,994.17	1,046.95	221.75	1,544.42	140,188.35
17 Escambia	12,820.05	14,805.40	10,131.19	561.26	176.43	88.00	1,243.82	39,826.15
18 Flagler	3,818.66	5,356.70	4,072.44	276.10	119.51	26.44	350.88	14,020.73
19 Franklin	366.54	451.11	258.22	19.43	8.98	0.00	23.45	1,127.73
20 Gadsden	1,522.81	1,706.73	1,192.62	70.15	36.40	6.74	86.37	4,621.82
21 Gilchrist	991.84	1,124.79	606.66	52.29	55.67	8.37	94.44	2,934.06
22 Glades	639.78	825.39	308.35	49.34	5.59	4.14	14.82	1,847.41
23 Gulf	583.97	752.41	516.21	12.94	37.92	3.15	42.12	1,948.72
24 Hamilton	461.44	630.99	433.51	87.53	4.14	0.90	64.81	1,683.32
25 Hardee	1,418.05	1,888.11	1,220.70	208.47	10.39	2.69	137.64	4,886.05
26 Hendry	2,029.69	2,628.23	2,071.39	676.54	28.25	13.55	366.40	7,814.05
27 Hernando	7,911.28	9,885.39	6,936.57	445.52	184.30	75.03	619.52	26,057.61
28 Highlands	3,781.65	4,646.32	3,278.59	339.59	35.67	8.88	401.81	12,492.51
29 Hillsborough	62,952.71	84,056.96	58,872.66	16,707.11	2,157.53	349.51	5,811.50	230,907.98
30 Holmes	1,042.42	1,247.23	789.01	3.93	0.00	1.02	93.55	3,177.16
31 Indian River	5,120.63	6,590.15	4,891.75	600.42	144.78	22.58	432.69	17,803.00
32 Jackson	2,145.66	2,124.03	1,343.93	48.01	90.40	3.01	187.51	5,942.55
33 Jefferson	301.80	343.02	235.76	43.96	5.17	0.00	36.20	965.91
34 Lafayette	345.08	431.29	294.70	26.50	1.00	1.00	63.48	1,163.05
35 Lake	15,417.87	19,168.27	13,241.81	1,532.44	348.62	26.94	1,468.14	51,204.09
36 Lee	25,622.95	35,557.24	27,804.88	11,699.16	946.06	118.87	2,190.03	103,939.19
37 Leon	11,197.76	12,657.18	8,925.95	486.44	172.28	21.76	580.61	34,041.98
38 Levy	1,942.56	2,179.48	1,300.77	131.94	16.02	4.64	209.26	5,784.67
39 Liberty	401.66	484.45	313.20	9.05	18.78	9.99	65.94	1,303.07
40 Madison	754.83	882.93	623.70	11.75	10.80	0.00	95.08	2,379.09
41 Manatee	14,892.88	19,665.59	14,255.29	3,471.39	213.96	89.61	1,150.79	53,739.51
42 Marion	14,149.66	17,319.82	12,095.99	1,770.16	641.34	82.85	1,463.62	47,523.44
43 Martin	4,783.92	7,221.75	5,194.74	1,244.30	41.14	171.20	520.22	19,177.27
44 Monroe	2,296.23	3,123.78	2,197.92	847.00	53.37	11.46	191.53	8,721.29
45 Nassau	4,273.61	5,252.36	3,551.57	120.48	90.90	9.28	436.62	13,734.82
46 Okaloosa	10,365.64	12,833.51	8,275.20	1,035.59	241.56	65.14	707.11	33,523.75
47 Okeechobee	1,834.82	2,335.50	1,650.66	379.53	4.94	2.08	203.36	6,410.89
48 Orange	56,290.03	77,192.89	55,882.22	20,060.85	3,890.10	499.99	4,779.80	218,595.88
49 Osceola	18,312.15	27,702.77	21,213.90	8,574.24	543.18	98.83	1,775.53	78,220.60
50 Palm Beach	51,587.11	70,994.35	54,699.57	20,000.10	1,160.73	397.86	4,240.83	203,080.55
51 Pasco	25,188.26	33,373.02	22,902.49	2,859.32	1,100.89	148.76	1,555.73	87,128.47
52 Pinellas	28,262.61	36,195.46	27,103.19	3,562.49	1,024.11	163.83	2,819.71	99,131.40
53 Polk	33,967.84	44,867.36	32,662.07	7,601.22	486.54	494.30	3,071.49	123,150.82
54 Putnam	3,219.98	3,929.07	2,401.60	365.89	8.02	7.00	309.58	10,241.14
55 St. Johns	16,076.71	20,671.52	14,859.59	340.43	388.95	128.92	899.35	53,365.47
56 St. Lucie	13,511.15	18,027.74	13,944.58	2,983.64	107.00	17.26	1,150.88	49,742.25
57 Santa Rosa	9,105.23	12,071.18	8,750.78	179.83	439.25	47.21	672.19	31,265.67
58 Sarasota	13,097.67	18,533.55	13,357.00	2,183.31	634.71	96.05	955.54	48,857.83
59 Seminole	20,509.88	26,491.09	19,703.94	2,072.19	344.51	56.04	1,598.10	70,775.75
60 Sumter	3,164.78	3,804.68	2,444.09	214.80	68.37	2.53	323.16	10,022.41
61 Suwannee	1,876.87	2,319.40	1,556.26	158.18	2.19	1.04	178.22	6,092.16
62 Taylor	1,054.99	1,042.58	617.13	0.00	12.98	1.23	42.42	2,771.33
63 Union	858.64	917.65	467.40	0.00	3.34	3.10	101.35	2,351.48
64 Volusia	18,901.57	24,391.04	17,359.42	1,920.92	662.50	49.75	2,305.51	65,590.71
65 Wakulla	1,898.53	1,924.11	1,343.54	7.24	27.40	5.97	122.78	5,329.57
66 Walton	3,721.78	4,623.79	3,048.69	514.90	10.60	3.37	225.91	12,149.04
67 Washington	1,067.10	1,191.28	800.65	14.23	40.63	11.95	80.97	3,206.81
69 FAMU Lab School	187.79	230.76	184.03	0.00	0.00	0.00	3.67	606.25
70 FAU Lab - PB	240.43	381.17	693.05	3.08	0.00	0.00	0.00	1,317.73
71 FAU Lab - St. Lucie	572.65	838.86	0.00	43.03	1.20	0.00	0.00	1,455.74
72 FSU Lab - Broward	414.21	248.06	0.00	37.35	0.00	0.00	0.00	699.62
73 FSU Lab - Leon	446.59	754.73	613.07	10.44	0.00	0.00	66.83	1,891.66
74 UF Lab School	217.13	525.92	483.70	0.00	0.00	0.00	25.20	1,251.95
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	125.00	0.00	0.00	0.00	0.00	125.00

Total 827,923.99 1,089,220.51 793,981.22 207,002.67 26,619.22 5,298.21 68,393.94 3,018,439.76

Unweighted Public FTE Detail

District	Basic Education Grades K-3	Basic Education Grades 4-8	Basic Education Grades 9-12	ESOL-Intensive English Grades K-12	ESE Level IV	ESE Level V	Career Education Grades 9-12	Total Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	8,504.90	10,767.98	7,662.86	638.48	34.91	8.00	550.52	28,167.65
2 Baker	1,573.86	1,810.64	1,072.83	8.71	9.54	1.39	320.88	4,797.85
3 Bay	7,923.62	9,868.00	6,965.06	1,145.35	587.80	95.53	570.10	27,155.46
4 Bradford	949.07	1,094.24	689.73	0.00	12.79	0.42	100.75	2,847.00
5 Brevard	21,869.27	27,462.85	20,607.38	1,697.79	599.15	61.79	1,226.63	73,524.86
6 Broward	61,524.81	88,034.60	69,142.75	21,521.66	1,455.24	456.13	5,936.09	248,071.28
7 Calhoun	631.54	756.26	553.57	8.53	23.09	1.35	86.89	2,061.23
8 Charlotte	4,548.63	5,976.03	5,260.29	359.94	157.87	29.34	427.25	16,759.35
9 Citrus	4,749.93	5,952.64	4,107.10	107.43	105.13	1.49	506.79	15,530.51
10 Clay	11,252.71	14,375.21	10,968.91	697.28	263.60	23.49	1,085.87	38,667.07
11 Collier	11,322.68	16,815.42	13,277.70	4,919.77	566.23	62.59	1,027.47	47,991.86
12 Columbia	3,312.94	3,495.12	2,066.82	71.14	59.42	3.60	450.04	9,459.08
13 Dade	70,642.23	110,320.48	86,473.37	52,916.80	3,000.00	450.00	7,700.92	331,503.80
14 De Soto	1,277.48	1,738.62	1,070.34	232.85	0.00	0.24	167.59	4,487.12
15 Dixie	697.84	719.07	462.46	21.33	9.09	4.58	90.05	2,004.42
16 Duval	39,875.76	46,346.95	32,679.53	6,006.74	811.18	176.57	1,548.70	127,445.43
17 Escambia	11,733.56	13,636.16	9,619.77	561.26	151.86	80.48	1,247.11	37,030.20
18 Flagler	3,492.98	5,061.40	4,042.09	276.70	114.84	23.66	350.88	13,362.55
19 Franklin	348.90	451.42	264.52	19.43	7.00	0.00	23.63	1,114.90
20 Gadsden	1,359.53	1,519.18	1,077.15	70.15	32.54	4.71	86.52	4,149.78
21 Gilchrist	902.31	1,031.60	576.26	52.29	47.48	6.18	95.08	2,711.20
22 Glades	615.58	805.90	306.23	49.34	5.59	4.14	14.82	1,801.60
23 Gulf	551.05	707.26	506.75	12.94	36.91	1.89	42.30	1,859.10
24 Hamilton	415.46	577.02	415.49	87.53	3.30	0.90	65.27	1,564.97
25 Hardee	1,382.26	1,858.85	1,241.87	208.47	10.39	1.50	138.24	4,841.58
26 Hendry	3,120.40	4,712.95	4,024.68	747.30	27.98	13.49	720.09	13,366.89
27 Hernando	7,173.52	9,261.09	6,737.29	446.69	128.02	50.50	628.43	24,425.54
28 Highlands	3,400.78	4,322.68	3,235.55	340.40	32.50	8.88	406.11	11,746.90
29 Hillsborough	58,623.72	79,657.01	56,819.56	16,794.64	1,817.99	271.83	5,811.50	219,796.25
30 Holmes	1,007.08	1,235.44	825.02	3.93	0.00	1.02	93.72	3,166.21
31 Indian River	4,739.02	6,091.54	4,710.38	600.42	132.50	17.86	432.79	16,724.51
32 Jackson	2,066.35	2,067.11	1,346.20	48.01	85.23	1.79	188.13	5,802.82
33 Jefferson	213.07	238.36	174.97	43.96	4.05	0.00	36.28	710.69
34 Lafayette	331.35	416.81	288.18	26.50	1.00	1.00	63.48	1,128.32
35 Lake	14,038.36	17,822.66	12,586.10	1,534.42	265.57	21.62	1,470.89	47,739.62
36 Lee	23,952.58	33,893.36	27,046.08	11,706.68	904.75	102.76	2,200.93	99,807.14
37 Leon	10,288.16	11,821.68	8,485.61	486.44	145.34	15.69	581.51	31,824.43
38 Levy	1,820.81	2,043.76	1,237.69	131.94	13.04	4.64	209.88	5,461.76
39 Liberty	392.96	479.35	315.12	9.05	14.96	6.14	65.94	1,283.52
40 Madison	716.52	861.15	614.24	11.75	10.80	0.00	95.08	2,309.54
41 Manatee	13,815.59	18,316.86	13,541.46	3,471.39	121.15	74.66	1,150.79	50,491.90
42 Marion	12,749.65	16,089.48	11,824.04	1,770.16	582.45	78.64	1,478.78	44,573.20
43 Martin	4,332.56	6,758.30	5,081.60	1,244.30	35.60	162.13	520.22	18,134.71
44 Monroe	2,104.40	2,998.18	2,174.94	847.00	49.41	11.46	191.53	8,376.92
45 Nassau	3,928.47	4,942.51	3,443.53	120.48	82.61	8.26	436.88	12,962.74
46 Okaloosa	9,527.48	12,098.18	8,455.84	1,035.59	206.99	55.29	714.91	32,094.28
47 Okeechobee	1,666.41	2,237.68	1,659.01	379.83	4.94	1.21	205.54	6,154.62
48 Orange	50,402.83	72,234.56	54,306.12	20,102.59	3,263.67	377.38	4,795.77	205,482.92
49 Osceola	16,551.99	26,153.17	20,092.17	8,592.90	444.08	77.93	1,776.71	73,688.95
50 Palm Beach	45,613.68	64,727.83	51,031.06	20,000.55	956.50	334.75	4,243.36	186,907.73
51 Pasco	23,850.16	32,013.15	22,809.61	2,866.88	923.96	101.28	1,700.82	84,265.86
52 Pinellas	24,434.12	31,404.37	24,816.97	3,562.98	856.91	123.04	2,823.13	88,021.52
53 Polk	31,171.30	41,653.62	31,275.54	7,607.29	400.86	437.26	3,077.67	115,623.54
54 Putnam	3,045.02	3,753.72	2,384.97	366.17	8.02	6.12	309.87	9,873.89
55 St. Johns	15,150.65	19,922.80	14,856.64	340.43	275.96	80.95	899.35	51,526.78
56 St. Lucie	11,911.40	16,890.12	13,483.82	2,984.11	69.73	10.35	1,152.63	46,502.16
57 Santa Rosa	8,571.77	11,801.81	8,842.09	198.48	406.19	43.09	672.19	30,535.62
58 Sarasota	11,875.04	17,271.14	12,696.35	2,183.31	536.39	80.18	957.62	45,600.03
59 Seminole	18,156.65	23,869.32	18,681.98	2,073.81	195.68	21.69	1,601.78	64,600.91
60 Sumter	3,058.03	3,697.37	2,421.24	215.42	50.94	2.53	323.41	9,768.94
61 Suwannee	1,741.64	2,176.12	1,507.87	158.76	2.19	0.00	178.45	5,765.03
62 Taylor	964.13	965.68	583.87	0.00	11.94	1.23	42.42	2,569.27
63 Union	833.54	880.86	450.40	0.00	2.36	2.12	101.35	2,270.63
64 Volusia	17,057.12	22,801.51	16,848.15	1,924.62	556.50	31.24	2,325.20	61,544.34
65 Wakulla	1,830.07	1,859.00	1,294.07	7.24	26.19	5.97	122.78	5,145.32
66 Walton	3,431.20	4,363.42	2,996.65	514.90	9.55	1.35	226.38	11,543.45
67 Washington	1,002.71	1,140.62	799.18	14.23	38.68	11.95	81.51	3,088.88
69 FAMU Lab School	187.79	230.76	184.03	0.00	0.00	0.00	3.67	606.25
70 FAU Lab - PB	240.43	381.17	693.05	3.08	0.00	0.00	0.00	1,317.73
71 FAU Lab - St. Lucie	572.65	838.86	0.00	43.03	1.20	0.00	0.00	1,455.74
72 FSU Lab - Broward	414.21	248.06	0.00	37.35	0.00	0.00	0.00	699.62
73 FSU Lab - Leon	446.59	754.83	613.57	10.44	0.00	0.00	66.83	1,892.26
74 UF Lab School	217.13	526.04	486.58	0.00	0.00	0.00	25.20	1,254.95
75 Virtual School	5,324.02	13,764.60	28,218.02	52.39	0.00	0.00	1,490.96	48,849.99
76 FSU Lab - Bay	0.00	0.00	125.00	0.00	0.00	0.00	0.00	125.00
Total	749,524.01	1,025,873.55	788,236.92	207,353.75	21,809.33	4,159.25	70,562.86	2,867,519.67

Program Cost Factors (Weights)

<u>Program Name</u>	<u>Program Number</u>	<u>2023-2024 Cost Factor</u>
1 Basic Programs		
Basic Education Grades K-3	101	1.122
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	0.988
2 Intensive Programs for At-Risk Students		
English for Speakers of Other Languages (ESOL)	130	1.208
3 Special Programs for Exceptional Students		
Support Level IV	254	3.706
Support Level V	255	5.707
4 Special Programs for Career Education (9-12)		
Career Education (9-12)	300	1.072

Reported Weighted FTE

District	Basic Education	Basic Education	Basic Education	ESOL-Intensive English	ESE Level	ESE Level	Career Education	Total All Programs
	Grades K-3	Grades 4-8	Grades 9-12	Grades K-12	IV	V	Grades 9-12	
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	11,114.68	12,297.42	8,237.78	771.28	184.04	73.91	590.16	33,269.27
2 Baker	1,811.51	1,856.83	1,084.49	10.52	63.59	13.75	343.98	5,184.67
3 Bay	9,139.25	10,147.26	7,013.34	1,383.58	2,447.26	610.19	611.15	31,352.03
4 Bradford	1,221.05	1,245.71	753.75	0.00	47.40	2.40	108.00	3,378.31
5 Brevard	27,297.34	29,892.84	21,549.20	2,050.93	2,913.32	604.14	1,314.95	85,622.72
6 Broward	79,731.53	97,144.44	73,562.78	25,998.17	7,075.53	3,289.69	6,363.49	293,165.63
7 Calhoun	721.20	762.30	548.92	10.30	97.28	7.70	93.15	2,240.85
8 Charlotte	5,515.46	6,369.06	5,340.12	434.81	659.33	211.04	458.01	18,987.83
9 Citrus	5,798.29	6,307.46	4,181.06	129.78	404.58	30.82	543.28	17,395.27
10 Clay	13,263.92	15,042.04	11,179.55	842.31	1,155.64	200.77	1,164.05	42,848.28
11 Collier	13,759.11	17,958.55	13,743.77	5,943.08	2,356.65	432.36	1,101.45	55,294.97
12 Columbia	4,014.56	3,859.97	2,221.43	85.94	248.15	26.42	482.44	10,938.91
13 Dade	97,535.24	122,063.52	92,612.73	63,923.49	14,634.55	3,677.48	8,255.39	402,702.40
14 De Soto	1,499.82	1,829.63	1,108.02	281.28	0.00	8.50	179.66	4,906.91
15 Dixie	817.98	781.98	499.29	25.77	40.32	26.14	96.53	2,288.01
16 Duval	50,555.60	51,942.40	35,696.20	7,256.14	3,882.81	1,265.53	1,660.21	152,258.89
17 Escambia	14,410.12	14,859.69	10,147.51	678.00	653.85	502.22	1,336.90	42,588.29
18 Flagler	4,311.83	5,401.57	4,132.68	334.25	442.90	152.09	376.14	15,151.46
19 Franklin	412.09	456.98	270.59	23.47	33.28	0.00	25.33	1,221.74
20 Gadsden	1,709.71	1,711.98	1,191.40	84.74	134.90	38.47	92.75	4,963.95
21 Gilchrist	1,114.27	1,131.29	626.23	63.17	206.31	47.77	101.93	3,290.97
22 Glades	719.17	827.91	307.11	59.60	20.72	23.63	15.89	1,974.03
23 Gulf	655.21	752.93	517.37	15.63	140.53	17.98	45.35	2,145.00
24 Hamilton	517.74	634.10	438.42	105.74	15.34	5.14	69.97	1,786.45
25 Hardee	1,592.57	1,890.96	1,233.40	251.83	38.51	15.35	148.19	5,170.81
26 Hendry	3,681.66	4,913.39	4,047.84	902.74	108.29	82.81	771.94	14,508.67
27 Hernando	8,878.71	9,999.28	7,026.84	539.60	683.02	431.73	673.68	28,232.86
28 Highlands	4,255.43	4,688.61	3,300.55	411.20	132.19	50.68	435.35	13,274.01
29 Hillsborough	71,834.41	85,669.49	59,461.89	20,287.93	7,995.81	1,994.65	6,229.93	253,474.11
30 Holmes	1,171.64	1,270.17	827.79	4.75	0.00	5.82	100.47	3,380.64
31 Indian River	5,751.87	6,605.33	4,852.10	725.31	536.55	128.86	463.95	19,063.97
32 Jackson	2,414.40	2,138.22	1,358.48	58.00	335.02	17.18	201.68	6,522.98
33 Jefferson	338.62	343.31	238.46	53.10	19.16	0.00	38.89	1,031.54
34 Lafayette	387.18	431.29	291.69	32.01	3.71	5.71	68.05	1,219.64
35 Lake	17,350.13	19,283.16	13,241.01	1,853.58	1,298.32	153.75	1,576.79	54,756.74
36 Lee	28,801.13	35,734.78	27,655.63	14,141.67	3,509.17	678.39	2,359.40	112,880.17
37 Leon	12,584.50	12,684.91	8,855.10	587.62	638.47	124.18	623.38	36,098.16
38 Levy	2,180.88	2,189.12	1,306.10	159.38	59.37	26.48	224.99	6,146.32
39 Liberty	450.66	485.15	313.21	10.93	69.60	57.01	70.69	1,457.25
40 Madison	849.72	888.61	621.28	14.19	40.02	0.00	101.93	2,515.75
41 Manatee	16,713.91	19,671.03	14,102.08	4,193.44	792.94	511.40	1,233.65	57,218.45
42 Marion	15,924.12	17,486.71	12,328.69	2,138.35	2,376.81	472.82	1,585.25	52,312.75
43 Martin	5,367.56	7,222.74	5,146.62	1,503.11	152.46	977.04	557.68	20,927.21
44 Monroe	2,579.84	3,127.23	2,180.32	1,023.18	197.79	65.40	205.32	9,379.08
45 Nassau	4,801.80	5,278.06	3,543.40	145.54	336.88	52.96	468.34	14,626.98
46 Okaloosa	11,633.46	12,890.46	8,596.12	1,250.99	895.22	371.75	766.38	36,404.38
47 Okeechobee	2,061.85	2,345.00	1,656.34	458.83	18.31	11.87	220.34	6,772.54
48 Orange	63,339.78	77,728.61	56,311.67	24,283.93	14,416.71	2,854.07	5,141.07	244,075.84
49 Osceola	20,931.95	28,309.59	21,230.27	10,380.22	2,013.03	567.16	1,904.63	85,336.85
50 Palm Beach	57,919.46	71,061.86	54,161.81	24,160.66	4,301.67	2,270.59	4,548.88	218,424.93
51 Pasco	28,341.80	33,689.66	23,482.59	3,463.19	4,084.35	849.72	1,823.28	95,734.59
52 Pinellas	31,740.93	36,338.82	27,158.17	4,304.08	3,796.65	934.98	3,026.40	107,300.03
53 Polk	38,182.27	45,017.30	32,433.95	9,189.61	1,803.12	2,820.97	3,299.26	132,746.48
54 Putnam	3,617.61	3,940.03	2,429.36	442.33	29.72	39.95	332.18	10,831.18
55 St. Johns	18,098.66	20,972.52	15,098.21	411.24	1,452.57	735.75	964.10	57,733.05
56 St. Lucie	15,198.60	18,105.56	13,854.76	3,604.80	396.54	98.50	1,235.62	52,494.38
57 Santa Rosa	10,414.02	12,421.10	8,968.57	239.76	1,627.86	269.43	720.59	34,661.33
58 Sarasota	14,698.22	18,547.85	13,290.86	2,637.44	2,352.24	548.16	1,026.57	53,101.34
59 Seminole	23,064.12	26,694.42	19,792.16	2,505.16	1,279.39	319.82	1,717.11	75,372.18
60 Sumter	3,554.17	3,814.19	2,446.56	260.23	254.01	14.44	346.70	10,690.30
61 Suwannee	2,116.38	2,348.34	1,594.64	191.78	8.12	5.94	191.30	6,456.50
62 Taylor	1,183.70	1,044.07	613.81	0.00	48.10	7.02	45.47	2,942.17
63 Union	963.39	917.65	461.79	0.00	12.38	17.69	108.65	2,481.55
64 Volusia	21,263.48	24,620.04	17,455.99	2,324.94	2,520.27	284.44	2,492.61	70,961.77
65 Wakulla	2,130.15	1,924.58	1,328.78	8.75	101.54	34.07	131.62	5,659.49
66 Walton	4,176.35	4,632.81	3,051.39	622.00	39.28	19.23	242.68	12,783.74
67 Washington	1,200.19	1,198.09	811.66	17.19	150.57	68.20	87.38	3,533.28
69 FAMU Lab School	210.70	230.76	181.82	0.00	0.00	0.00	3.93	627.21
70 FAU Lab - PB	269.76	381.17	684.73	3.72	0.00	0.00	0.00	1,339.38
71 FAU Lab - St. Lucie	642.51	838.86	0.00	51.98	4.45	0.00	0.00	1,537.80
72 FSU Lab - Broward	464.74	248.06	0.00	45.12	0.00	0.00	0.00	757.92
73 FSU Lab - Leon	501.07	754.83	606.21	12.61	0.00	0.00	71.64	1,946.36
74 UF Lab School	243.62	526.04	480.74	0.00	0.00	0.00	27.01	1,277.41
75 Virtual School	5,973.55	13,764.60	27,879.40	63.29	0.00	0.00	1,598.31	49,279.15
76 FSU Lab - Bay	0.00	0.00	123.50	0.00	0.00	0.00	0.00	123.50
Total	939,693.91	1,112,586.28	825,082.08	250,483.29	98,788.47	30,264.11	75,643.42	3,332,541.56

Add-On Weighted FTE

District	Advanced Placement	IB	AICE	Dual Enrollment	Isolated Schools	ESE Supplement	Early Graduation	Industry Certified Bonus	Total Add-On
	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE	FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	485.62	93.32	175.48	146.50	0.00	0.00	4.75	274.88	1,180.55
2 Baker	1.60	0.00	0.00	23.76	0.00	2.22	0.00	82.90	110.48
3 Bay	217.58	22.64	156.36	52.64	0.00	0.00	3.25	145.95	598.42
4 Bradford	4.96	0.00	0.00	2.64	0.00	0.47	0.00	23.00	31.07
5 Brevard	714.28	109.88	440.92	388.86	0.00	0.00	37.50	673.20	2,364.64
6 Broward	2,290.70	96.98	3,382.68	1,537.74	0.00	0.00	67.75	1,334.70	8,710.55
7 Calhoun	0.00	0.00	0.00	5.52	0.00	7.32	0.00	42.73	55.57
8 Charlotte	93.32	0.00	311.52	70.22	0.00	0.00	1.50	178.85	655.41
9 Citrus	109.86	72.52	0.00	21.76	0.00	0.00	3.25	91.73	299.12
10 Clay	349.86	47.24	251.60	34.74	0.00	0.00	7.50	195.75	886.69
11 Collier	470.88	0.00	448.08	134.00	62.82	0.00	20.25	349.93	1,485.96
12 Columbia	41.12	0.00	0.00	31.40	0.00	0.00	7.25	22.75	102.52
13 Dade	4,234.68	573.00	1,855.66	964.64	0.00	0.00	96.00	868.98	8,592.96
14 De Soto	6.08	0.00	0.00	27.34	0.00	4.98	1.75	36.10	76.25
15 Dixie	4.48	0.00	0.00	10.98	0.00	0.00	1.50	25.80	42.76
16 Duval	1,051.02	368.94	322.30	259.92	0.00	0.00	82.75	257.99	2,342.92
17 Escambia	191.52	89.64	0.00	61.52	0.00	0.00	6.00	633.95	982.63
18 Flagler	52.64	51.90	85.10	63.12	0.00	0.00	10.25	70.90	333.91
19 Franklin	0.00	0.00	0.00	1.44	0.00	0.00	0.00	9.23	10.67
20 Gadsden	0.48	0.00	0.00	19.84	0.00	0.00	3.00	52.60	75.92
21 Gilchrist	5.76	0.00	0.00	18.08	0.00	0.00	3.00	61.20	88.04
22 Glades	0.48	0.00	0.00	31.26	0.00	0.00	0.00	0.00	31.74
23 Gulf	0.00	0.00	0.00	6.80	0.00	0.00	0.00	4.00	10.80
24 Hamilton	1.12	0.00	0.00	11.14	0.00	7.32	2.50	6.70	28.78
25 Hardee	5.44	0.00	0.00	24.76	0.00	3.57	0.00	45.68	79.45
26 Hendry	21.72	0.00	0.00	45.02	0.00	0.00	8.00	169.88	244.62
27 Hernando	143.04	86.84	106.16	112.52	0.00	0.00	4.00	132.25	584.81
28 Highlands	49.24	30.78	0.00	47.96	0.00	0.00	3.00	62.00	192.98
29 Hillsborough	2,546.52	550.96	386.72	764.94	0.00	0.00	131.00	1,576.15	5,956.29
30 Holmes	0.00	0.00	0.00	3.20	0.00	3.32	0.50	19.90	26.92
31 Indian River	148.42	59.42	0.00	44.60	0.00	0.00	5.75	133.33	391.52
32 Jackson	6.40	0.00	0.00	20.72	0.00	2.22	1.50	84.40	115.24
33 Jefferson	0.00	0.00	0.00	0.30	0.00	0.00	0.50	1.80	2.60
34 Lafayette	0.00	0.00	0.00	12.40	0.00	7.75	0.50	52.50	73.15
35 Lake	308.42	0.00	117.06	155.34	0.00	0.00	11.50	443.86	1,036.18
36 Lee	352.62	301.78	1,425.06	154.20	0.00	0.00	20.50	377.95	2,632.11
37 Leon	478.56	57.96	0.00	45.68	0.00	0.00	5.25	280.08	867.53
38 Levy	12.64	0.00	0.00	25.68	105.23	0.00	5.25	78.65	227.45
39 Liberty	0.16	0.00	0.00	3.84	0.00	0.00	0.00	37.20	41.20
40 Madison	0.00	0.00	0.00	20.04	0.00	0.00	0.00	7.20	27.24
41 Manatee	355.04	47.26	274.64	90.34	0.00	0.00	9.50	266.65	1,043.43
42 Marion	218.24	111.72	457.92	155.18	0.00	0.00	5.25	224.82	1,173.13
43 Martin	196.10	72.12	214.22	90.90	0.00	0.00	7.00	178.65	758.99
44 Monroe	109.76	0.00	0.00	9.36	0.00	0.00	1.50	78.80	199.42
45 Nassau	98.56	0.00	0.00	29.92	0.00	0.00	13.25	156.61	298.34
46 Okaloosa	250.56	36.92	153.28	179.34	0.00	0.00	0.00	209.23	829.33
47 Okeechobee	19.52	0.00	0.00	28.24	0.00	0.00	2.50	68.90	119.16
48 Orange	2,800.68	348.08	544.20	981.22	0.00	0.00	64.25	912.78	5,651.21
49 Osceola	601.36	98.00	19.32	225.08	0.00	0.00	22.25	481.38	1,447.39
50 Palm Beach	2,257.92	437.14	4,823.90	187.44	0.00	0.00	59.50	1,349.53	9,115.43
51 Pasco	890.28	119.26	504.20	181.96	0.00	0.00	17.25	209.23	1,922.18
52 Pinellas	1,039.52	372.56	348.36	618.84	0.00	0.00	95.00	685.65	3,159.93
53 Polk	387.98	159.62	183.48	110.72	0.00	0.00	11.50	461.10	1,314.40
54 Putnam	15.52	0.00	110.84	16.74	0.00	0.00	6.50	42.30	191.90
55 St. Johns	1,083.74	165.24	210.88	113.96	0.00	0.00	7.50	675.93	2,257.25
56 St. Lucie	53.60	49.10	328.94	424.98	0.00	0.00	22.25	345.85	1,224.72
57 Santa Rosa	287.52	0.00	0.00	109.92	0.00	0.00	2.00	395.64	795.08
58 Sarasota	547.02	251.60	700.98	48.62	0.00	0.00	15.75	362.50	1,926.47
59 Seminole	1,289.32	147.86	0.00	173.24	0.00	0.00	16.50	744.45	2,371.37
60 Sumter	77.28	0.00	22.40	72.16	0.00	4.18	0.00	205.25	381.27
61 Suwannee	16.48	0.00	0.00	13.60	0.00	0.00	0.75	60.73	91.56
62 Taylor	2.24	0.00	0.00	0.00	169.47	0.00	0.00	8.93	180.64
63 Union	0.00	0.00	0.00	24.08	0.00	0.00	0.50	35.70	60.28
64 Volusia	261.76	252.42	382.98	142.48	0.00	0.00	39.25	464.63	1,543.52
65 Wakulla	19.20	0.00	0.00	1.80	0.00	0.00	3.00	68.40	92.40
66 Walton	137.28	0.00	0.00	50.92	0.00	0.00	4.75	115.31	308.26
67 Washington	0.80	0.00	0.00	12.88	0.00	0.00	0.00	76.68	90.36
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.50
70 FAU Lab - PB	0.00	0.00	0.00	130.32	0.00	0.00	0.50	0.00	130.82
71 FAU Lab - St. Lucie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FSU Lab - Leon	25.60	0.00	0.00	18.88	0.00	0.00	2.75	1.40	48.63
74 UF Lab School	1.28	0.00	0.00	17.76	0.00	0.00	0.75	0.00	19.79
75 Virtual School	452.64	0.00	35.20	7.68	0.00	0.00	49.25	14.65	559.42
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total	27,898.02	5,282.70	18,780.44	9,675.62	337.52	43.35	1,038.25	17,848.33	80,904.23

Funded Weighted FTE

District	Basic Education	Basic Education	Basic Education	ESOL-	ESE	ESE	Career	Total Weighted Programs	Add-On Weighted FTE	Total Funded Weighted FTE
	Grades K-3	Grades 4-8	Grades 9-12	Intensive English	Level IV	Level V	Education Grades 9-12			
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,114.68	12,297.42	8,237.78	771.28	184.04	73.91	590.16	33,269.27	1,180.55	34,449.82
2 Baker	1,811.51	1,856.83	1,084.49	10.52	63.59	13.75	343.98	5,184.67	110.48	5,295.15
3 Bay	9,139.25	10,147.26	7,013.34	1,383.58	2,447.26	610.19	611.15	31,352.03	598.42	31,950.45
4 Bradford	1,221.05	1,245.71	753.75	0.00	47.40	2.40	108.00	3,378.31	31.07	3,409.38
5 Brevard	27,297.34	29,892.84	21,549.20	2,050.93	2,913.32	604.14	1,314.95	85,622.72	2,364.64	87,987.36
6 Broward	79,731.53	97,144.44	73,562.78	25,998.17	7,075.53	3,289.69	6,363.49	293,165.63	8,710.55	301,876.18
7 Calhoun	721.20	762.30	548.92	10.30	97.28	7.70	93.15	2,240.85	55.57	2,296.42
8 Charlotte	5,515.46	6,369.06	5,340.12	434.81	659.33	211.04	458.01	18,987.83	655.41	19,643.24
9 Citrus	5,798.29	6,307.46	4,181.06	129.78	404.58	30.82	543.28	17,395.27	299.12	17,694.39
10 Clay	13,263.92	15,042.04	11,179.55	842.31	1,155.64	200.77	1,164.05	42,848.28	886.69	43,734.97
11 Collier	13,759.11	17,958.55	13,743.77	5,943.08	2,356.65	432.36	1,101.45	55,294.97	1,485.96	56,780.93
12 Columbia	4,014.56	3,859.97	2,221.43	85.94	248.15	26.42	482.44	10,938.91	102.52	11,041.43
13 Dade	97,535.24	122,063.52	92,612.73	63,923.49	14,634.55	3,677.48	8,255.39	402,702.40	8,592.96	411,295.36
14 De Soto	1,499.82	1,829.63	1,108.02	281.28	0.00	8.50	179.66	4,906.91	76.25	4,983.16
15 Dixie	817.98	781.98	499.29	25.77	40.32	26.14	96.53	2,288.01	42.76	2,330.77
16 Duval	50,555.60	51,942.40	35,696.20	7,256.14	3,882.81	1,265.53	1,660.21	152,258.89	2,342.92	154,601.81
17 Escambia	14,410.12	14,859.69	10,147.51	678.00	653.85	502.22	1,336.90	42,588.29	982.63	43,570.92
18 Flagler	4,311.83	5,401.57	4,132.68	334.25	442.90	152.09	376.14	15,151.46	333.91	15,485.37
19 Franklin	412.09	456.98	270.59	23.47	33.28	0.00	25.33	1,221.74	10.67	1,232.41
20 Gadsden	1,709.71	1,711.98	1,191.40	84.74	134.90	38.47	92.75	4,963.95	75.92	5,039.87
21 Gilchrist	1,114.27	1,131.29	626.23	63.17	206.31	47.77	101.93	3,290.97	88.04	3,379.01
22 Glades	719.17	827.91	307.11	59.60	20.72	23.63	15.89	1,974.03	31.74	2,005.77
23 Gulf	655.21	752.93	517.37	15.63	140.53	17.98	45.35	2,145.00	10.80	2,155.80
24 Hamilton	517.74	634.10	438.42	105.74	15.34	5.14	69.97	1,786.45	28.78	1,815.23
25 Hardee	1,592.57	1,890.96	1,233.40	251.83	38.51	15.35	148.19	5,170.81	79.45	5,250.26
26 Hendry	3,681.66	4,913.39	4,047.84	902.74	108.29	82.81	771.94	14,508.67	244.62	14,753.29
27 Hernando	8,878.71	9,999.28	7,026.84	539.60	683.02	431.73	673.68	28,232.86	584.81	28,817.67
28 Highlands	4,255.43	4,688.61	3,300.55	411.20	132.19	50.68	435.35	13,274.01	192.98	13,466.99
29 Hillsborough	71,834.41	85,669.49	59,461.89	20,287.93	7,995.81	1,994.65	6,229.93	253,474.11	5,956.29	259,430.40
30 Holmes	1,171.64	1,270.17	827.79	4.75	0.00	5.82	100.47	3,380.64	26.92	3,407.56
31 Indian River	5,751.87	6,605.33	4,852.10	725.31	536.55	128.86	463.95	19,063.97	391.52	19,455.49
32 Jackson	2,414.40	2,138.22	1,358.48	58.00	335.02	17.18	201.68	6,522.98	115.24	6,638.22
33 Jefferson	338.62	343.31	238.46	53.10	19.16	0.00	38.89	1,031.54	2.60	1,034.14
34 Lafayette	387.18	431.29	291.69	32.01	3.71	5.71	68.05	1,219.64	73.15	1,292.79
35 Lake	17,350.13	19,283.16	13,241.01	1,853.58	1,298.32	153.75	1,576.79	54,756.74	1,036.18	55,792.92
36 Lee	28,801.13	35,734.78	27,655.63	14,141.67	3,509.17	678.39	2,359.40	112,880.17	2,632.11	115,512.28
37 Leon	12,584.50	12,684.91	8,855.10	587.62	638.47	124.18	623.38	36,098.16	867.53	36,965.69
38 Levy	2,180.88	2,189.12	1,306.10	159.38	59.37	26.48	224.99	6,146.32	227.45	6,373.77
39 Liberty	450.66	485.15	313.21	10.93	69.60	57.01	70.69	1,457.25	41.20	1,498.45
40 Madison	849.72	888.61	621.28	14.19	40.02	0.00	101.93	2,515.75	27.24	2,542.99
41 Manatee	16,713.91	19,671.03	14,102.08	4,193.44	792.94	511.40	1,233.65	57,218.45	1,043.43	58,261.88
42 Marion	15,924.12	17,486.71	12,328.69	2,138.35	2,376.81	472.82	1,585.25	52,312.75	1,173.13	53,485.88
43 Martin	5,367.56	7,222.74	5,146.62	1,503.11	152.46	977.04	557.68	20,927.21	758.99	21,686.20
44 Monroe	2,579.84	3,127.23	2,180.32	1,023.18	197.79	67.40	205.32	9,379.08	199.42	9,578.50
45 Nassau	4,801.80	5,278.06	3,543.40	145.54	336.88	52.96	468.34	14,626.98	298.34	14,925.32
46 Okaloosa	11,633.46	12,890.46	8,596.12	1,250.99	895.22	371.75	766.38	36,404.38	829.33	37,233.71
47 Okeechobee	2,061.85	2,345.00	1,656.34	458.83	18.31	11.87	220.34	6,772.54	119.16	6,891.70
48 Orange	63,339.78	77,728.61	56,311.67	24,283.93	14,416.71	2,854.07	5,141.07	244,075.84	5,651.21	249,727.05
49 Osceola	20,931.95	28,309.59	21,230.27	10,380.22	2,013.03	567.16	1,904.63	85,336.85	1,447.39	86,784.24
50 Palm Beach	57,919.46	71,061.86	54,161.81	24,160.66	4,301.67	2,270.59	4,548.88	218,424.93	9,115.43	227,540.36
51 Pasco	28,341.80	33,689.66	23,482.59	3,463.19	4,084.35	849.72	1,823.28	95,734.59	1,922.18	97,656.77
52 Pinellas	31,740.93	36,338.82	27,158.17	4,304.08	3,796.65	934.98	3,026.40	107,300.03	3,159.93	110,459.96
53 Polk	38,182.27	45,017.30	32,433.95	9,189.61	1,803.12	2,820.97	3,299.26	132,746.48	1,314.40	134,060.88
54 Putnam	3,617.61	3,940.03	2,429.36	442.33	29.72	39.95	332.18	10,831.18	191.90	11,023.08
55 St. Johns	18,098.66	20,972.52	15,098.21	411.24	1,452.57	735.75	964.10	57,733.05	2,257.25	59,990.30
56 St. Lucie	15,198.60	18,105.56	13,854.76	3,604.80	396.54	98.50	1,235.62	52,494.38	1,224.72	53,719.10
57 Santa Rosa	10,414.02	12,421.10	8,968.57	239.76	1,627.86	269.43	720.59	34,661.33	795.08	35,456.41
58 Sarasota	14,698.22	18,547.85	13,290.86	2,637.44	2,352.24	548.16	1,026.57	53,101.34	1,926.47	55,027.81
59 Seminole	23,064.12	26,694.42	19,792.16	2,505.16	1,279.39	319.82	1,717.11	75,372.18	2,371.37	77,743.55
60 Sumter	3,554.17	3,814.19	2,446.56	260.23	254.01	14.44	346.70	10,690.30	381.27	11,071.57
61 Suwannee	2,116.38	2,348.34	1,594.64	191.78	8.12	5.94	191.30	6,456.50	91.56	6,548.06
62 Taylor	1,183.70	1,044.07	613.81	0.00	48.10	7.02	45.47	2,942.17	180.64	3,122.81
63 Union	963.39	917.65	461.79	0.00	12.38	17.69	108.65	2,481.55	60.28	2,541.83
64 Volusia	21,263.48	24,620.04	17,455.99	2,324.94	2,520.27	284.44	2,492.61	70,961.77	1,543.52	72,505.29
65 Wakulla	2,130.15	1,924.58	1,328.78	8.75	101.54	34.07	131.62	5,659.49	92.40	5,751.89
66 Walton	4,176.35	4,632.81	3,051.39	622.00	39.28	19.23	242.68	12,783.74	308.26	13,092.00
67 Washington	1,200.19	1,198.09	811.66	17.19	150.57	68.20	87.38	3,533.28	90.36	3,623.64
69 FAMU Lab School	210.70	230.76	181.82	0.00	0.00	0.00	3.93	627.21	0.50	627.71
70 FAU Lab - PB	269.76	381.17	684.73	3.72	0.00	0.00	0.00	1,339.38	130.82	1,470.20
71 FAU Lab - St. Lucie	642.51	838.86	0.00	51.98	4.45	0.00	0.00	1,537.80	0.00	1,537.80
72 FSU Lab - Broward	464.74	248.06	0.00	45.12	0.00	0.00	0.00	757.92	0.00	757.92
73 FSU Lab - Leon	501.07	754.83	606.21	12.61	0.00	0.00	71.64	1,946.36	48.63	1,994.99
74 UF Lab School	243.62	526.04	480.74	0.00	0.00	0.00	27.01	1,277.41	19.79	1,297.20
75 Virtual School	5,973.55	13,764.60	27,879.40	63.29	0.00	0.00	1,598.31	49,279.15	559.42	49,838.57
76 FSU Lab - Bay	0.00	0.00	123.50	0.00	0.00	0.00	0.00	123.50	0.00	123.50
Total	939,693.91	1,112,586.28	825,082.08	250,483.29	98,788.47	30,264.11	75,643.42	3,332,541.56	80,904.23	3,413,445.79

Comparable Wage Factor Calculation
Based on the Florida Price Level Index (FPLI)

District	2020	2021	2022	Three-Year	80% Three-Year	Add	Comparable
	FPLI	FPLI	FPLI	Average	Average	20.00	Wage
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	97.12	97.77	97.79	97.56	78.05	98.05	0.9805
2 Baker	96.21	92.56	92.91	93.89	75.11	95.11	0.9511
3 Bay	95.94	96.49	97.13	96.52	77.22	97.22	0.9722
4 Bradford	95.58	90.31	91.84	92.58	74.06	94.06	0.9406
5 Brevard	98.64	99.41	99.90	99.32	79.45	99.45	0.9945
6 Broward	102.06	103.25	103.38	102.90	82.32	102.32	1.0232
7 Calhoun	91.54	87.86	88.58	89.33	71.46	91.46	0.9146
8 Charlotte	98.68	96.79	96.06	97.18	77.74	97.74	0.9774
9 Citrus	93.25	92.38	91.69	92.44	73.95	93.95	0.9395
10 Clay	98.13	95.90	96.27	96.77	77.41	97.41	0.9741
11 Collier	106.45	106.70	105.81	106.32	85.06	105.06	1.0506
12 Columbia	92.78	91.89	92.64	92.44	73.95	93.95	0.9395
13 Dade	101.96	102.34	102.56	102.29	81.83	101.83	1.0183
14 De Soto	97.55	91.89	91.76	93.73	74.99	94.99	0.9499
15 Dixie	92.23	87.40	89.35	89.66	71.73	91.73	0.9173
16 Duval	100.43	101.05	101.23	100.90	80.72	100.72	1.0072
17 Escambia	96.79	96.94	97.64	97.12	77.70	97.70	0.9770
18 Flagler	94.80	94.11	93.32	94.08	75.26	95.26	0.9526
19 Franklin	90.81	91.73	91.03	91.19	72.95	92.95	0.9295
20 Gadsden	93.62	91.30	91.25	92.06	73.65	93.65	0.9365
21 Gilchrist	94.03	90.02	91.22	91.76	73.41	93.41	0.9341
22 Glades	98.77	92.46	91.65	94.29	75.43	95.43	0.9543
23 Gulf	92.54	92.13	92.36	92.34	73.87	93.87	0.9387
24 Hamilton	89.99	88.58	90.37	89.65	71.72	91.72	0.9172
25 Hardee	96.31	91.45	91.28	93.01	74.41	94.41	0.9441
26 Hendry	100.25	92.83	93.25	95.44	76.35	96.35	0.9635
27 Hernando	96.07	92.46	93.99	94.17	75.34	95.34	0.9534
28 Highlands	94.65	91.52	89.81	91.99	73.59	93.59	0.9359
29 Hillsborough	100.73	101.33	101.60	101.22	80.98	100.98	1.0098
30 Holmes	92.12	87.69	87.87	89.23	71.38	91.38	0.9138
31 Indian River	99.93	99.75	99.73	99.80	79.84	99.84	0.9984
32 Jackson	90.08	90.35	91.11	90.51	72.41	92.41	0.9241
33 Jefferson	93.33	90.39	89.39	91.04	72.83	92.83	0.9283
34 Lafayette	90.45	88.32	88.83	89.20	71.36	91.36	0.9136
35 Lake	97.46	95.21	95.40	96.02	76.82	96.82	0.9682
36 Lee	102.75	100.96	100.82	101.51	81.21	101.21	1.0121
37 Leon	96.10	96.91	95.83	96.28	77.02	97.02	0.9702
38 Levy	93.97	90.41	90.57	91.65	73.32	93.32	0.9332
39 Liberty	91.52	88.37	90.85	90.25	72.20	92.20	0.9220
40 Madison	90.09	89.12	88.97	89.39	71.51	91.51	0.9151
41 Manatee	99.42	99.49	99.46	99.46	79.57	99.57	0.9957
42 Marion	93.51	93.31	92.96	93.26	74.61	94.61	0.9461
43 Martin	102.11	101.86	100.64	101.54	81.23	101.23	1.0123
44 Monroe	106.51	106.78	104.07	105.79	84.63	104.63	1.0463
45 Nassau	98.69	97.82	98.11	98.21	78.57	98.57	0.9857
46 Okaloosa	98.59	98.78	99.75	99.04	79.23	99.23	0.9923
47 Okeechobee	97.44	91.51	92.30	93.75	75.00	95.00	0.9500
48 Orange	100.78	101.50	101.25	101.18	80.94	100.94	1.0094
49 Osceola	98.46	97.84	97.83	98.04	78.43	98.43	0.9843
50 Palm Beach	105.45	105.78	105.35	105.53	84.42	104.42	1.0442
51 Pasco	98.10	96.87	97.56	97.51	78.01	98.01	0.9801
52 Pinellas	100.03	100.52	100.59	100.38	80.30	100.30	1.0030
53 Polk	96.08	96.82	97.06	96.65	77.32	97.32	0.9732
54 Putnam	94.38	90.56	92.01	92.32	73.85	93.85	0.9385
55 St. Johns	100.26	99.66	99.25	99.72	79.78	99.78	0.9978
56 St. Lucie	100.20	97.09	97.09	98.13	78.50	98.50	0.9850
57 Santa Rosa	95.85	93.81	95.20	94.95	75.96	95.96	0.9596
58 Sarasota	101.94	102.55	101.68	102.06	81.65	101.65	1.0165
59 Seminole	99.24	99.36	99.02	99.21	79.37	99.37	0.9937
60 Sumter	96.20	97.11	96.96	96.76	77.41	97.41	0.9741
61 Suwannee	90.77	90.07	90.29	90.38	72.30	92.30	0.9230
62 Taylor	90.24	89.80	90.69	90.24	72.19	92.19	0.9219
63 Union	94.37	89.08	89.95	91.13	72.91	92.91	0.9291
64 Volusia	95.67	94.81	94.26	94.91	75.93	95.93	0.9593
65 Wakulla	93.73	92.36	92.79	92.96	74.37	94.37	0.9437
66 Walton	98.03	98.74	98.08	98.28	78.63	98.63	0.9863
67 Washington	92.25	89.48	90.40	90.71	72.57	92.57	0.9257
69 FAMU Lab School	96.10	96.91	95.83	96.28	77.02	97.02	0.9702
70 FAU Lab - PB	105.45	105.78	105.35	105.53	84.42	104.42	1.0442
71 FAU Lab - St. Lucie	100.20	97.09	97.09	98.13	78.50	98.50	0.9850
72 FSU Lab - Broward	102.06	103.25	103.38	102.90	82.32	102.32	1.0232
73 FSU Lab - Leon	96.10	96.91	95.83	96.28	77.02	97.02	0.9702
74 UF Lab School	97.12	97.77	97.79	97.56	78.05	98.05	0.9805
75 Virtual School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000
76 FSU Lab - Bay	95.94	96.49	97.13	96.52	77.22	97.22	0.9722

Base FEFP Funding Calculation

District	Total Unweighted FTE	Total Weighted FTE	BSA \$5,139.73 X WFTE	Comparable Wage Factor	1.0277 Small District Factor	Base FEFP Funding
	-1-	-2-	-3-			
1 Alachua	31,792.99	34,449.82	177,062,773			177,062,773
2 Baker	4,918.19	5,295.15	27,215,641		1.0277	27,969,514
3 Bay	27,874.00	31,950.45	164,216,686			164,216,686
4 Bradford	3,210.85	3,409.38	17,523,293		1.0277	18,008,688
5 Brevard	79,849.34	87,987.36	452,231,274			452,231,274
6 Broward	272,606.05	301,876.18	1,551,562,059	1.0232		1,587,558,299
7 Calhoun	2,083.69	2,296.42	11,802,979		1.0277	12,129,922
8 Charlotte	17,691.86	19,643.24	100,960,950			100,960,950
9 Citrus	16,435.91	17,694.39	90,944,387			90,944,387
10 Clay	40,309.21	43,734.97	224,785,937			224,785,937
11 Collier	50,791.17	56,780.93	291,838,649	1.0506		306,605,685
12 Columbia	10,279.19	11,041.43	56,749,969		1.0277	58,321,943
13 Dade	367,941.88	411,295.36	2,113,947,101	1.0183		2,152,632,333
14 De Soto	4,689.78	4,983.16	25,612,097		1.0277	26,321,552
15 Dixie	2,143.21	2,330.77	11,979,528		1.0277	12,311,361
16 Duval	141,955.53	154,601.81	794,611,561	1.0072		800,332,764
17 Escambia	40,046.49	43,570.92	223,942,765			223,942,765
18 Flagler	14,201.17	15,485.37	79,590,621			79,590,621
19 Franklin	1,150.18	1,232.41	6,334,255		1.0277	6,509,714
20 Gadsden	4,641.47	5,039.87	25,903,571		1.0277	26,621,100
21 Gilchrist	2,969.65	3,379.01	17,367,199		1.0277	17,848,270
22 Glades	1,853.61	2,005.77	10,309,116		1.0277	10,594,679
23 Gulf	1,956.86	2,155.80	11,080,230		1.0277	11,387,152
24 Hamilton	1,697.12	1,815.23	9,329,792		1.0277	9,588,227
25 Hardee	4,918.53	5,250.26	26,984,919		1.0277	27,732,401
26 Hendry	13,802.85	14,753.29	75,827,927		1.0277	77,928,361
27 Hernando	26,359.83	28,817.67	148,115,043			148,115,043
28 Highlands	12,613.03	13,466.99	69,216,693		1.0277	71,133,995
29 Hillsborough	234,990.31	259,430.40	1,333,402,210	1.0098		1,346,469,552
30 Holmes	3,250.92	3,407.56	17,513,938		1.0277	17,999,074
31 Indian River	17,843.37	19,455.49	99,995,966			99,995,966
32 Jackson	5,994.62	6,638.22	34,118,658		1.0277	35,063,745
33 Jefferson	971.88	1,034.14	5,315,200		1.0277	5,462,431
34 Lafayette	1,163.58	1,292.79	6,644,592		1.0277	6,828,647
35 Lake	51,531.14	55,792.92	286,760,545			286,760,545
36 Lee	104,369.14	115,512.28	593,701,931	1.0121		600,885,724
37 Leon	34,125.68	36,965.69	189,993,666			189,993,666
38 Levy	5,817.30	6,373.77	32,759,457		1.0277	33,666,894
39 Liberty	1,307.58	1,498.45	7,701,628		1.0277	7,914,963
40 Madison	2,392.40	2,542.99	13,070,282		1.0277	13,432,329
41 Manatee	53,766.67	58,261.88	299,450,332			299,450,332
42 Marion	48,130.89	53,485.88	274,902,982			274,902,982
43 Martin	19,192.65	21,686.20	111,461,213	1.0123		112,832,186
44 Monroe	8,736.71	9,578.50	49,230,904	1.0463		51,510,295
45 Nassau	13,801.72	14,925.32	76,712,115			76,712,115
46 Okaloosa	34,016.69	37,233.71	191,371,216			191,371,216
47 Okeechobee	6,451.51	6,891.70	35,421,477		1.0277	36,402,652
48 Orange	220,465.36	249,727.05	1,283,529,611	1.0094		1,295,594,789
49 Osceola	79,465.82	86,784.24	446,047,562			446,047,562
50 Palm Beach	203,305.63	227,540.36	1,169,496,015	1.0442		1,221,187,739
51 Pasco	88,536.21	97,656.77	501,929,430			501,929,430
52 Pinellas	99,690.85	110,459.96	567,734,370	1.0030		569,437,573
53 Polk	123,541.52	134,060.88	689,036,727			689,036,727
54 Putnam	10,314.21	11,023.08	56,655,655		1.0277	58,225,017
55 St. Johns	54,145.47	59,990.30	308,333,945			308,333,945
56 St. Lucie	49,935.59	53,719.10	276,101,670			276,101,670
57 Santa Rosa	32,137.39	35,456.41	182,236,374			182,236,374
58 Sarasota	48,971.85	55,027.81	282,828,086	1.0165		287,494,749
59 Seminole	71,360.08	77,743.55	399,580,856			399,580,856
60 Sumter	10,068.08	11,071.57	56,904,880			56,904,880
61 Suwannee	6,189.05	6,548.06	33,655,260		1.0277	34,587,511
62 Taylor	2,776.96	3,122.81	16,050,400		1.0277	16,494,996
63 Union	2,351.48	2,541.83	13,064,320		1.0277	13,426,202
64 Volusia	66,219.17	72,505.29	372,657,614			372,657,614
65 Wakulla	5,331.42	5,751.89	29,563,162		1.0277	30,382,062
66 Walton	12,198.75	13,092.00	67,289,345			67,289,345
67 Washington	3,237.62	3,623.64	18,624,531		1.0277	19,140,431
69 FAMU Lab School	606.25	627.71	3,226,260			3,226,260
70 FAU Lab - PB	1,317.73	1,470.20	7,556,431	1.0442		7,890,425
71 FAU Lab - St. Lucie	1,455.74	1,537.80	7,903,877			7,903,877
72 FSU Lab - Broward	699.62	757.92	3,895,504	1.0232		3,985,880
73 FSU Lab - Leon	1,892.26	1,994.99	10,253,710			10,253,710
74 UF Lab School	1,254.95	1,297.20	6,667,258			6,667,258
75 Virtual School	48,849.99	49,838.57	256,156,793			256,156,793
76 FSU Lab - Bay	125.00	123.50	634,757			634,757
Total	3,095,082.45	3,413,445.79	17,544,189,730			17,753,850,142

Classroom Teacher and Other Instructional Personnel Salary Increase

District	2023-2024 Base Funding	4.52% for Maintaining 2022-2023 Increases	1.41% for 2023-2024 Increases	Teacher and Other Instructional Personnel Salary Increase
	-1-	-2-	-3-	-4-
1 Alachua	177,062,773	8,003,237	2,496,585	10,499,822
2 Baker	27,969,514	1,264,222	394,370	1,658,592
3 Bay	164,216,686	7,422,594	2,315,455	9,738,049
4 Bradford	18,008,688	813,993	253,923	1,067,916
5 Brevard	452,231,274	20,440,854	6,376,461	26,817,315
6 Broward	1,587,558,299	71,757,635	22,384,572	94,142,207
7 Calhoun	12,129,922	548,272	171,032	719,304
8 Charlotte	100,960,950	4,563,435	1,423,549	5,986,984
9 Citrus	90,944,387	4,110,686	1,282,316	5,393,002
10 Clay	224,785,937	10,160,324	3,169,482	13,329,806
11 Collier	306,605,685	13,858,577	4,323,140	18,181,717
12 Columbia	58,321,943	2,636,152	822,339	3,458,491
13 Dade	2,152,632,333	97,298,981	30,352,116	127,651,097
14 De Soto	26,321,552	1,189,734	371,134	1,560,868
15 Dixie	12,311,361	556,474	173,590	730,064
16 Duval	800,332,764	36,175,041	11,284,692	47,459,733
17 Escambia	223,942,765	10,122,213	3,157,593	13,279,806
18 Flagler	79,590,621	3,597,496	1,122,228	4,719,724
19 Franklin	6,509,714	294,239	91,787	386,026
20 Gadsden	26,621,100	1,203,274	375,358	1,578,632
21 Gilchrist	17,848,270	806,742	251,661	1,058,403
22 Glades	10,594,679	478,879	149,385	628,264
23 Gulf	11,387,152	514,699	160,559	675,258
24 Hamilton	9,588,227	433,388	135,194	568,582
25 Hardee	27,732,401	1,253,505	391,027	1,644,532
26 Hendry	77,928,361	3,522,362	1,098,790	4,621,152
27 Hernando	148,115,043	6,694,800	2,088,422	8,783,222
28 Highlands	71,133,995	3,215,257	1,002,989	4,218,246
29 Hillsborough	1,346,469,552	60,860,424	18,985,221	79,845,645
30 Holmes	17,999,074	813,558	253,787	1,067,345
31 Indian River	99,995,966	4,519,818	1,409,943	5,929,761
32 Jackson	35,063,745	1,584,881	494,399	2,079,280
33 Jefferson	5,462,431	246,902	77,020	323,922
34 Lafayette	6,828,647	308,655	96,284	404,939
35 Lake	286,760,545	12,961,577	4,043,324	17,004,901
36 Lee	600,885,724	27,160,035	8,472,489	35,632,524
37 Leon	189,993,666	8,587,714	2,678,911	11,266,625
38 Levy	33,666,894	1,521,744	474,703	1,996,447
39 Liberty	7,914,963	357,756	111,601	469,357
40 Madison	13,432,329	607,141	189,396	796,537
41 Manatee	299,450,332	13,535,155	4,222,250	17,757,405
42 Marion	274,902,982	12,425,615	3,876,132	16,301,747
43 Martin	112,832,186	5,100,015	1,590,934	6,690,949
44 Monroe	51,510,295	2,328,265	726,295	3,054,560
45 Nassau	76,712,115	3,467,388	1,081,641	4,549,029
46 Okaloosa	191,371,216	8,649,979	2,698,334	11,348,313
47 Okeechobee	36,402,652	1,645,400	513,277	2,158,677
48 Orange	1,295,594,789	58,560,884	18,267,887	76,828,771
49 Osceola	446,047,562	20,161,350	6,289,271	26,450,621
50 Palm Beach	1,221,187,739	55,197,686	17,218,747	72,416,433
51 Pasco	501,929,430	22,687,210	7,077,205	29,764,415
52 Pinellas	569,437,573	25,738,578	8,029,070	33,767,648
53 Polk	689,036,727	31,144,460	9,715,418	40,859,878
54 Putnam	58,225,017	2,631,771	820,973	3,452,744
55 St. Johns	308,333,945	13,936,694	4,347,509	18,284,203
56 St. Lucie	276,101,670	12,479,795	3,893,034	16,372,829
57 Santa Rosa	182,236,374	8,237,084	2,569,533	10,806,617
58 Sarasota	287,494,749	12,994,763	4,053,676	17,048,439
59 Seminole	399,580,856	18,061,055	5,634,090	23,695,145
60 Sumter	56,904,880	2,572,101	802,359	3,374,460
61 Suwannee	34,587,511	1,563,355	487,684	2,051,039
62 Taylor	16,494,996	745,574	232,579	978,153
63 Union	13,426,202	606,864	189,309	796,173
64 Volusia	372,657,614	16,844,124	5,254,472	22,098,596
65 Wakulla	30,382,062	1,373,269	428,387	1,801,656
66 Walton	67,289,345	3,041,478	948,780	3,990,258
67 Washington	19,140,431	865,147	269,880	1,135,027
69 FAMU Lab School	3,226,260	145,827	45,490	191,317
70 FAU Lab - PB	7,890,425	356,647	111,255	467,902
71 FAU Lab - St. Lucie	7,903,877	357,255	111,445	468,700
72 FSU Lab - Broward	3,985,880	180,162	56,201	236,363
73 FSU Lab - Leon	10,253,710	463,468	144,577	608,045
74 UF Lab School	6,667,258	301,360	94,008	395,368
75 Virtual School	256,156,793	11,578,287	3,611,811	15,190,098
76 FSU Lab - Bay	634,757	28,691	8,950	37,641
Total	17,753,850,142	802,474,026	250,329,290	1,052,803,316

DJJ Supplemental Allocation

District	2023-2024	2023-2024	\$906.30	Comparable	DJJ
	Unweighted	Weighted	X	Wage	Supplemental
	FTE	FTE	WFTE	Factor	Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	138.36	137.21	124,353		124,353
2 Baker	0.00	0.00	0		0
3 Bay	27.96	27.73	25,132		25,132
4 Bradford	0.00	0.00	0		0
5 Brevard	45.01	44.60	40,421		40,421
6 Broward	228.08	237.63	215,364	1.0232	220,360
7 Calhoun	0.00	0.00	0		0
8 Charlotte	0.00	0.00	0		0
9 Citrus	116.42	116.16	105,276		105,276
10 Clay	103.15	102.43	92,832		92,832
11 Collier	84.54	83.92	76,057	1.0506	79,905
12 Columbia	0.00	0.00	0		0
13 Dade	187.21	189.50	171,744	1.0183	174,887
14 De Soto	0.00	0.00	0		0
15 Dixie	0.00	0.00	0		0
16 Duval	211.98	211.85	192,000	1.0072	193,382
17 Escambia	128.26	131.95	119,586		119,586
18 Flagler	0.00	0.00	0		0
19 Franklin	0.00	0.00	0		0
20 Gadsden	0.00	0.00	0		0
21 Gilchrist	0.00	0.00	0		0
22 Glades	0.00	0.00	0		0
23 Gulf	0.00	0.00	0		0
24 Hamilton	37.01	36.87	33,415		33,415
25 Hardee	0.00	0.00	0		0
26 Hendry	0.00	0.00	0		0
27 Hernando	25.00	24.93	22,594		22,594
28 Highlands	0.00	0.00	0		0
29 Hillsborough	380.00	392.09	355,351	1.0098	358,833
30 Holmes	0.00	0.00	0		0
31 Indian River	0.00	0.00	0		0
32 Jackson	27.68	27.67	25,077		25,077
33 Jefferson	0.00	0.00	0		0
34 Lafayette	0.00	0.00	0		0
35 Lake	21.43	25.82	23,401		23,401
36 Lee	93.77	95.15	86,234	1.0121	87,277
37 Leon	95.31	94.74	85,863		85,863
38 Levy	0.00	0.00	0		0
39 Liberty	73.58	89.61	81,214		81,214
40 Madison	9.86	9.96	9,027		9,027
41 Manatee	170.41	169.61	153,718		153,718
42 Marion	158.58	157.52	142,760		142,760
43 Martin	0.00	0.00	0	1.0123	0
44 Monroe	0.58	0.57	517	1.0463	541
45 Nassau	0.00	0.00	0		0
46 Okaloosa	120.11	120.59	109,291		109,291
47 Okeechobee	79.67	79.78	72,305		72,305
48 Orange	194.77	193.76	175,605	1.0094	177,256
49 Osceola	84.57	84.49	76,573		76,573
50 Palm Beach	151.05	154.25	139,797	1.0442	145,976
51 Pasco	75.40	75.22	68,172		68,172
52 Pinellas	118.82	118.18	107,107	1.0030	107,428
53 Polk	154.09	153.24	138,881		138,881
54 Putnam	0.00	0.00	0		0
55 St. Johns	58.11	57.65	52,248		52,248
56 St. Lucie	89.60	89.00	80,661		80,661
57 Santa Rosa	0.00	0.00	0	1.0165	0
58 Sarasota	0.00	0.00	0		0
59 Seminole	0.00	0.00	0		0
60 Sumter	0.00	0.00	0		0
61 Suwannee	0.00	0.00	0		0
62 Taylor	0.00	0.00	0		0
63 Union	0.00	0.00	0		0
64 Volusia	130.85	130.37	118,154		118,154
65 Wakulla	0.00	0.00	0		0
66 Walton	29.26	29.21	26,473		26,473
67 Washington	0.00	0.00	0		0
69 FAMU Lab School	0.00	0.00	0		0
70 FAU Lab - PB	0.00	0.00	0	1.0442	0
71 FAU Lab - St. Lucie	0.00	0.00	0		0
72 FSU Lab - Broward	0.00	0.00	0	1.0232	0
73 FSU Lab - Leon	0.00	0.00	0		0
74 UF Lab School	0.00	0.00	0		0
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0
Total	3,650.48	3,693.26	3,347,203		3,373,272

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
Educational Enrichment Allocation

District	2022-2023 Supplemental Academic Instruction Allocation	2022-2023 Non-Virtual Unweighted FTE	2022-2023 Supplemental Funds Per FTE	2023-2024 Non-Virtual Unweighted FTE	2023-2024 Educational Enrichment Prior to Supplements	2023-2024 Rebase Adjustment	2023-2024 Educational Enrichment Base	Turnaround FTE for Eligible Schools	Turnaround Supplement \$500 per FTE	Educational Enrichment Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	8,198,723	29,624.05	276.76	31,501.57	8,718,375	0	8,718,375	842.08	421,040	9,139,415
2 Baker	1,743,520	4,893.34	356.30	4,915.38	1,751,350	142,573	1,893,923	0	0	1,893,923
3 Bay	7,430,937	26,929.69	275.94	27,738.48	7,654,156	0	7,654,156	1,021	510,725	8,164,881
4 Bradford	899,534	2,981.01	301.75	3,187.66	961,876	785,507	1,747,383	0	0	1,747,383
5 Brevard	20,336,833	76,042.69	267.44	79,248.45	21,194,205	0	21,194,205	0	0	21,194,205
6 Broward	57,213,756	263,458.82	217.16	272,121.20	59,093,840	0	59,093,840	1,468	733,760	59,827,600
7 Calhoun	445,431	2,009.02	221.72	2,029.83	450,054	1,154,117	1,604,171	0	0	1,604,171
8 Charlotte	3,701,403	16,732.97	221.20	17,562.36	3,884,794	0	3,884,794	0	0	3,884,794
9 Citrus	3,432,463	15,877.93	216.18	16,287.58	3,521,049	0	3,521,049	0	0	3,521,049
10 Clay	9,825,902	38,432.13	255.67	39,867.70	10,192,975	0	10,192,975	606	303,165	10,496,140
11 Collier	10,859,783	48,135.03	225.61	50,692.46	11,436,726	0	11,436,726	0	0	11,436,726
12 Columbia	3,762,875	10,191.29	369.22	10,245.41	3,782,810	0	3,782,810	0	0	3,782,810
13 Dade	113,718,768	349,622.69	325.26	366,935.95	119,349,587	0	119,349,587	0	0	119,349,587
14 De Soto	1,764,637	4,614.91	382.38	4,661.37	1,782,415	645,765	2,428,180	0	0	2,428,180
15 Dixie	445,720	2,047.47	217.69	2,135.85	464,953	433,233	898,186	0	0	898,186
16 Duval	32,942,003	133,735.29	246.32	140,188.35	34,531,194	2,198,586	36,729,780	1,716	857,865	37,587,645
17 Escambia	10,140,553	38,746.59	261.71	39,826.15	10,422,902	0	10,422,902	2,018	1,008,870	11,431,772
18 Flagler	2,922,181	13,635.77	214.30	14,020.73	3,004,642	0	3,004,642	0	0	3,004,642
19 Franklin	241,839	1,117.48	216.41	1,127.73	244,052	0	244,052	0	0	244,052
20 Gadsden	1,320,788	4,684.03	281.98	4,621.82	1,303,261	0	1,303,261	733	366,415	1,669,676
21 Gilchrist	614,349	2,797.34	219.62	2,934.06	644,378	1,478,197	2,122,575	0	0	2,122,575
22 Glades	434,486	1,796.83	241.81	1,847.41	446,722	1,159,948	1,606,670	0	0	1,606,670
23 Gulf	379,082	1,893.25	200.23	1,948.72	390,192	0	390,192	0	0	390,192
24 Hamilton	358,275	1,671.70	214.32	1,683.32	360,769	535,383	896,152	0	0	896,152
25 Hardee	1,049,974	4,860.15	216.04	4,886.05	1,055,582	178,109	1,233,691	0	0	1,233,691
26 Hendry	1,853,036	7,376.84	251.20	7,814.05	1,962,889	1,986,323	3,949,212	0	0	3,949,212
27 Hernando	5,846,125	24,860.96	235.15	26,057.61	6,127,447	0	6,127,447	0	0	6,127,447
28 Highlands	2,464,263	12,370.81	199.20	12,492.51	2,488,508	288,698	2,777,206	0	0	2,777,206
29 Hillsborough	50,918,144	221,769.29	229.60	230,907.98	53,016,472	7,604,740	60,621,212	8,872	4,436,240	65,057,452
30 Holmes	651,910	3,023.13	215.64	3,177.16	685,123	2,034,123	2,719,246	0	0	2,719,246
31 Indian River	3,748,823	17,298.20	216.72	17,803.00	3,858,266	0	3,858,266	0	0	3,858,266
32 Jackson	1,146,387	5,821.19	196.93	5,942.55	1,170,266	1,376,456	2,546,722	0	0	2,546,722
33 Jefferson	312,741	805.03	388.48	965.91	375,327	845,514	1,220,751	698	349,155	1,569,906
34 Lafayette	196,285	1,145.65	171.33	1,163.05	199,265	556,580	755,845	0	0	755,845
35 Lake	11,075,218	48,237.01	229.60	51,204.09	11,756,459	0	11,756,459	586	292,805	12,049,264
36 Lee	23,361,610	99,422.43	234.97	103,939.19	24,422,591	13,731,004	38,153,595	0	0	38,153,595
37 Leon	9,358,560	33,176.97	282.08	34,041.98	9,602,562	0	9,602,562	1,072	536,225	10,138,787
38 Levy	1,301,116	5,709.90	227.87	5,784.67	1,318,153	1,926,673	3,244,826	0	0	3,244,826
39 Liberty	269,864	1,304.63	206.85	1,303.07	269,540	572,387	841,927	0	0	841,927
40 Madison	628,648	2,374.14	264.79	2,379.09	629,959	381,744	1,011,703	111	55,485	1,067,188
41 Manatee	12,862,456	52,103.34	246.86	53,739.51	13,266,135	0	13,266,135	0	0	13,266,135
42 Marion	13,379,315	45,644.07	293.12	47,523.44	13,930,071	0	13,930,071	449	224,270	14,154,341
43 Martin	4,021,406	18,656.51	215.55	19,177.27	4,133,661	292,034	4,425,695	0	0	4,425,695
44 Monroe	1,879,270	8,668.39	216.80	8,721.29	1,890,776	0	1,890,776	0	0	1,890,776
45 Nassau	2,862,082	13,064.83	219.07	13,734.82	3,008,887	2,257,641	5,266,528	0	0	5,266,528
46 Okaloosa	8,825,597	32,487.36	271.66	33,523.75	9,107,062	0	9,107,062	0	0	9,107,062
47 Okeechobee	1,966,613	6,353.65	309.52	6,410.89	1,984,299	0	1,984,299	0	0	1,984,299
48 Orange	48,805,118	211,018.81	231.28	218,595.88	50,556,855	1,628,615	52,185,470	2,040	1,019,955	53,205,425
49 Osceola	16,225,194	74,618.75	217.44	78,220.60	17,008,287	2,190,586	19,198,873	0	0	19,198,873
50 Palm Beach	42,539,472	193,412.67	219.94	203,080.55	44,665,536	0	44,665,536	0	0	44,665,536
51 Pasco	21,844,176	83,204.13	262.54	87,128.47	22,874,709	0	22,874,709	2,823	1,411,535	24,286,244
52 Pinellas	22,293,909	94,838.21	235.07	99,131.40	23,302,818	0	23,302,818	1,909	954,725	24,257,543
53 Polk	29,487,777	117,258.58	251.48	123,150.82	30,969,968	0	30,969,968	4,703	2,351,725	33,321,693
54 Putnam	2,943,473	10,224.52	287.88	10,241.14	2,948,129	0	2,948,129	0	0	2,948,129
55 St. Johns	10,048,027	49,877.51	201.45	53,365.47	10,750,474	1,351,337	12,101,811	0	0	12,101,811
56 St. Lucie	11,427,580	46,804.44	244.16	49,742.25	12,145,068	2,821,425	14,966,493	379	189,665	15,156,158
57 Santa Rosa	8,221,392	29,611.71	277.64	31,265.67	8,680,601	0	8,680,601	0	0	8,680,601
58 Sarasota	9,321,340	45,911.75	203.03	48,857.83	9,919,605	0	9,919,605	0	0	9,919,605
59 Seminole	15,880,021	67,413.09	235.56	70,775.75	16,671,936	0	16,671,936	0	0	16,671,936
60 Sumter	1,869,318	9,208.03	203.01	10,022.41	2,034,649	0	2,034,649	0	0	2,034,649
61 Suwannee	1,248,261	6,010.07	207.69	6,092.16	1,265,281	0	1,265,281	0	0	1,265,281
62 Taylor	572,960	2,657.27	215.62	2,771.33	597,554	242,268	839,822	0	0	839,822
63 Union	497,568	2,273.28	218.88	2,351.48	514,692	537,511	1,052,203	0	0	1,052,203
64 Volusia	16,933,949	64,166.45	263.91	65,590.71	17,310,044	0	17,310,044	1,780	889,855	18,199,899
65 Wakulla	957,609	5,165.74	185.38	5,329.57	987,996	0	987,996	0	0	987,996
66 Walton	2,336,505	11,436.73	204.30	12,149.04	2,482,049	0	2,482,049	0	0	2,482,049
67 Washington	897,235	3,189.16	281.34	3,206.81	902,204	822,072	1,724,276	0	0	1,724,276
69 FAMU Lab School	318,059	606.78	524.18	606.25	317,784	617,786	935,570	0	0	935,570
70 FAU Lab - PB	333,974	1,313.74	254.22	1,317.73	334,993	1,108,802	1,443,795	0	0	1,443,795
71 FAU Lab - St. Lucie	422,095	1,458.57	289.39	1,455.74	421,277	140,152	561,429	0	0	561,429
72 FSU Lab - Broward	142,659	698.77	204.16	699.62	142,834	54,160	196,994	0	0	196,994
73 FSU Lab - Leon	314,926	1,845.06	170.69	1,891.66	322,887	1,206,875	1,529,762	0	0	1,529,762
74 UF Lab School	319,026	1,254.28	254.35	1,251.95	318,433	1,067,109	1,385,542	0	0	1,385,542
75 Virtual School	0	0.00	0.00	0.00	0	1,471,279	1,471,279	0	0	1,471,279
76 FSU Lab - Bay	0	0.00	275.94	125.00	34,493	0	34,493	0	0	34,493
Total	719,314,907	2,893,683.90	248.58	3,018,439.76	750,327,733	57,825,312	808,153,045	33,827	16,913,480	825,066,525

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
ESE Guaranteed Allocation

District	2022-2023			2023-2024 ESE FTE	Maximum 1,951.26 or Prior Year Funds per FTE	ESE Guaranteed Allocation
	ESE Guaranteed Allocation	2022-2023 ESE FTE	2022-2023 ESE G \$ per FTE			
	-1-	-2-	-3-			
	-4-	-5-	-6-			
1 Alachua	11,430,678	6,984.16	1,636.66	7,438.94	1,951.26	14,515,306
2 Baker	1,402,456	773.12	1,814.02	783.29	1,951.26	1,528,402
3 Bay	9,418,501	5,037.26	1,869.77	5,380.13	1,951.26	10,498,032
4 Bradford	1,347,700	797.03	1,690.90	851.96	1,951.26	1,662,395
5 Brevard	29,569,694	17,359.90	1,703.33	18,633.82	1,951.26	36,359,428
6 Broward	101,688,971	47,624.86	2,135.21	49,441.44	2,135.21	105,567,857
7 Calhoun	780,534	460.21	1,696.04	451.96	1,951.26	881,891
8 Charlotte	6,458,771	3,685.10	1,752.67	3,849.17	1,951.26	7,510,731
9 Citrus	7,705,062	2,876.81	2,678.34	2,950.85	2,678.34	7,903,380
10 Clay	13,611,858	9,669.82	1,407.66	10,698.83	1,951.26	20,876,199
11 Collier	24,025,053	8,868.90	2,708.91	9,452.15	2,708.91	25,605,024
12 Columbia	4,150,306	1,846.42	2,247.76	1,868.21	2,247.76	4,199,288
13 Dade	134,474,562	71,474.53	1,881.43	78,148.32	1,951.26	152,487,691
14 De Soto	2,015,572	759.30	2,654.51	765.32	2,654.51	2,031,550
15 Dixie	706,828	477.42	1,480.52	527.54	1,951.26	1,029,368
16 Duval	51,048,265	27,643.39	1,846.67	28,840.60	1,951.26	56,275,509
17 Escambia	13,818,841	7,652.04	1,805.90	7,767.95	1,951.26	15,157,290
18 Flagler	6,824,420	2,463.27	2,770.47	2,602.93	2,770.47	7,211,339
19 Franklin	489,519	270.99	1,806.41	263.83	1,951.26	514,801
20 Gadsden	1,674,702	814.33	2,056.54	808.43	2,056.54	1,662,569
21 Gilchrist	1,073,482	607.03	1,768.42	636.42	1,951.26	1,241,821
22 Glades	558,556	358.70	1,557.17	374.44	1,951.26	730,630
23 Gulf	430,972	406.72	1,059.63	413.89	1,951.26	807,607
24 Hamilton	553,740	216.29	2,560.17	210.60	2,560.17	539,172
25 Hardee	1,743,856	721.37	2,417.42	738.11	2,417.42	1,784,322
26 Hendry	3,310,362	1,609.96	2,056.18	1,818.50	2,056.18	3,739,163
27 Hernando	11,476,760	4,626.51	2,480.65	4,903.62	2,480.65	12,164,165
28 Highlands	4,658,142	2,380.95	1,956.42	2,476.77	1,956.42	4,845,602
29 Hillsborough	83,874,715	42,385.10	1,978.87	44,152.25	1,978.87	87,371,563
30 Holmes	1,068,258	487.24	2,192.47	516.38	2,192.47	1,132,148
31 Indian River	6,188,386	3,180.77	1,945.56	3,294.64	1,951.26	6,428,699
32 Jackson	2,318,180	1,074.54	2,157.37	1,092.53	2,157.37	2,356,991
33 Jefferson	390,489	150.54	2,593.92	180.66	2,593.92	468,618
34 Lafayette	379,424	273.88	1,385.37	278.50	1,951.26	543,426
35 Lake	18,710,038	9,117.12	2,052.19	9,905.06	2,052.19	20,327,065
36 Lee	34,798,279	13,439.89	2,589.18	14,144.41	2,589.18	36,622,423
37 Leon	17,398,083	6,760.75	2,573.40	7,021.89	2,573.40	18,070,132
38 Levy	2,003,607	1,223.75	1,637.27	1,248.69	1,951.26	2,436,519
39 Liberty	511,509	276.00	1,853.29	271.14	1,951.26	529,065
40 Madison	1,047,010	452.97	2,311.43	447.73	2,311.43	1,034,897
41 Manatee	20,709,989	9,994.39	2,072.16	10,435.38	2,072.16	21,623,777
42 Marion	16,480,109	8,305.20	1,984.31	8,696.53	1,984.31	17,256,611
43 Martin	7,118,549	3,474.12	2,049.02	3,596.37	2,049.02	7,369,034
44 Monroe	3,457,246	1,897.35	1,822.14	1,935.84	1,951.26	3,777,327
45 Nassau	3,809,204	2,229.05	1,708.89	2,385.54	1,951.26	4,654,809
46 Okaloosa	14,054,969	6,209.26	2,263.55	6,277.36	2,263.55	14,209,118
47 Okeechobee	2,816,720	1,657.82	1,699.05	1,658.42	1,951.26	3,236,009
48 Orange	59,004,870	30,401.79	1,940.84	32,090.05	1,951.26	62,616,031
49 Osceola	23,089,781	11,293.54	2,044.51	11,940.85	2,044.51	24,413,187
50 Palm Beach	69,603,294	39,807.21	1,748.51	41,796.85	1,951.26	81,556,522
51 Pasco	33,279,596	15,536.88	2,141.97	16,343.98	2,141.97	35,008,315
52 Pinellas	42,359,270	21,012.97	2,015.86	21,758.91	2,015.86	43,862,916
53 Polk	45,931,620	21,983.05	2,089.41	23,368.25	2,089.41	48,825,855
54 Putnam	3,356,811	2,491.03	1,347.56	2,513.95	1,951.26	4,905,370
55 St. Johns	16,518,388	10,873.22	1,519.18	12,174.71	1,951.26	23,756,025
56 St. Lucie	20,291,502	7,388.64	2,746.31	8,049.20	2,746.31	22,105,598
57 Santa Rosa	11,183,692	5,150.41	2,171.42	5,432.35	2,171.42	11,795,913
58 Sarasota	23,518,653	10,189.42	2,308.14	10,639.04	2,308.14	24,556,394
59 Seminole	20,455,768	14,782.88	1,383.75	15,546.99	1,951.26	30,336,220
60 Sumter	3,985,588	1,851.06	2,153.14	2,059.89	2,153.14	4,435,232
61 Suwannee	1,581,180	1,119.69	1,412.16	1,133.85	1,951.26	2,212,436
62 Taylor	1,106,692	584.73	1,892.65	612.69	1,951.26	1,195,517
63 Union	677,419	502.61	1,347.80	531.33	1,951.26	1,036,763
64 Volusia	24,833,089	14,176.39	1,751.72	14,199.03	1,951.26	27,705,999
65 Wakulla	1,917,552	1,109.70	1,727.99	1,146.56	1,951.26	2,237,237
66 Walton	4,598,336	2,068.50	2,223.03	2,212.50	2,223.03	4,918,454
67 Washington	709,582	663.76	1,069.03	677.67	1,951.26	1,322,310
69 FAMU Lab School	49,465	29.49	1,677.35	28.53	1,951.26	55,669
70 FAU Lab - PB	119,303	63.50	1,878.79	58.20	1,951.26	113,563
71 FAU Lab - St. Lucie	220,282	151.62	1,452.86	153.30	1,951.26	299,128
72 FSU Lab - Broward	148,932	141.87	1,049.78	138.36	1,951.26	269,976
73 FSU Lab - Leon	350,638	177.05	1,980.45	178.75	1,980.45	354,005
74 UF Lab School	354,232	148.71	2,382.03	158.43	2,382.03	377,385
75 Virtual School	2,022,738	1,104.18	1,831.89	1,138.01	1,951.26	2,220,553
76 FSU Lab - Bay	0	0.00	1,869.77	13.00	1,951.26	25,366
Total	1,094,851,200	555,860	1,961.26	586,732.57	2,113.65	1,211,296,702

Mental Health Assistance Allocation

District	Minimum Mental Health Allocation	2023-2024 Unweighted Public FTE	Mental Health FTE Allocation	Total Mental Health Assistance Allocation
	-1-	-2-	-3-	-4-
1 Alachua	100,000	28,167.65	1,498,008	1,598,008
2 Baker	100,000	4,797.85	255,159	355,159
3 Bay	100,000	27,155.46	1,444,178	1,544,178
4 Bradford	100,000	2,847.00	151,409	251,409
5 Brevard	100,000	73,524.86	3,910,188	4,010,188
6 Broward	100,000	248,071.28	13,192,890	13,292,890
7 Calhoun	100,000	2,061.23	109,620	209,620
8 Charlotte	100,000	16,759.35	891,293	991,293
9 Citrus	100,000	15,530.51	825,941	925,941
10 Clay	100,000	38,667.07	2,056,386	2,156,386
11 Collier	100,000	47,991.86	2,552,296	2,652,296
12 Columbia	100,000	9,459.08	503,051	603,051
13 Dade	100,000	331,503.80	17,629,985	17,729,985
14 De Soto	100,000	4,487.12	238,633	338,633
15 Dixie	100,000	2,004.42	106,599	206,599
16 Duval	100,000	127,445.43	6,777,784	6,877,784
17 Escambia	100,000	37,030.20	1,969,335	2,069,335
18 Flagler	100,000	13,362.55	710,645	810,645
19 Franklin	100,000	1,114.90	59,292	159,292
20 Gadsden	100,000	4,149.78	220,693	320,693
21 Gilchrist	100,000	2,711.20	144,187	244,187
22 Glades	100,000	1,801.60	95,812	195,812
23 Gulf	100,000	1,859.10	98,870	198,870
24 Hamilton	100,000	1,564.97	83,228	183,228
25 Hardee	100,000	4,841.58	257,484	357,484
26 Hendry	100,000	13,366.89	710,876	810,876
27 Hernando	100,000	24,425.54	1,298,995	1,398,995
28 Highlands	100,000	11,746.90	624,722	724,722
29 Hillsborough	100,000	219,796.25	11,689,171	11,789,171
30 Holmes	100,000	3,166.21	168,385	268,385
31 Indian River	100,000	16,724.51	889,440	989,440
32 Jackson	100,000	5,802.82	308,605	408,605
33 Jefferson	100,000	710.69	37,796	137,796
34 Lafayette	100,000	1,128.32	60,006	160,006
35 Lake	100,000	47,739.62	2,538,881	2,638,881
36 Lee	100,000	99,807.14	5,307,928	5,407,928
37 Leon	100,000	31,824.43	1,692,482	1,792,482
38 Levy	100,000	5,461.76	290,467	390,467
39 Liberty	100,000	1,283.52	68,260	168,260
40 Madison	100,000	2,309.54	122,826	222,826
41 Manatee	100,000	50,491.90	2,685,253	2,785,253
42 Marion	100,000	44,573.20	2,370,485	2,470,485
43 Martin	100,000	18,134.71	964,437	1,064,437
44 Monroe	100,000	8,376.92	445,500	545,500
45 Nassau	100,000	12,962.74	689,382	789,382
46 Okaloosa	100,000	32,094.28	1,706,833	1,806,833
47 Okeechobee	100,000	6,154.62	327,314	427,314
48 Orange	100,000	205,482.92	10,927,962	11,027,962
49 Osceola	100,000	73,688.95	3,918,915	4,018,915
50 Palm Beach	100,000	186,907.73	9,940,099	10,040,099
51 Pasco	100,000	84,265.86	4,481,414	4,581,414
52 Pinellas	100,000	88,021.52	4,681,147	4,781,147
53 Polk	100,000	115,623.54	6,149,074	6,249,074
54 Putnam	100,000	9,873.89	525,112	625,112
55 St. Johns	100,000	51,526.78	2,740,289	2,840,289
56 St. Lucie	100,000	46,502.16	2,473,071	2,573,071
57 Santa Rosa	100,000	30,535.62	1,623,941	1,723,941
58 Sarasota	100,000	45,600.03	2,425,094	2,525,094
59 Seminole	100,000	64,600.91	3,435,596	3,535,596
60 Sumter	100,000	9,768.94	519,530	619,530
61 Suwannee	100,000	5,765.03	306,595	406,595
62 Taylor	100,000	2,569.27	136,639	236,639
63 Union	100,000	2,270.63	120,756	220,756
64 Volusia	100,000	61,544.34	3,273,042	3,373,042
65 Wakulla	100,000	5,145.32	273,638	373,638
66 Walton	100,000	11,543.45	613,902	713,902
67 Washington	100,000	3,088.88	164,272	264,272
69 FAMU Lab School	100,000	606.25	32,241	132,241
70 FAU Lab - PB	100,000	1,317.73	70,079	170,079
71 FAU Lab - St. Lucie	100,000	1,455.74	77,419	177,419
72 FSU Lab - Broward	100,000	699.62	37,207	137,207
73 FSU Lab - Leon	100,000	1,892.26	100,634	200,634
74 UF Lab School	100,000	1,254.95	66,741	166,741
75 Virtual School	100,000	48,849.99	2,597,933	2,697,933
76 FSU Lab - Bay	100,000	125.00	6,648	106,648
Total	7,500,000	2,867,520	152,500,000	160,000,000

Safe Schools Allocation

District	Minimum Safe School Allocation	2020 Crime Index	Allocation Based on Crime Index (1/3)	2023-2024 Non-Virtual Unweighted Public FTE	Allocation Based on Unweighted FTE (2/3)	Safe Schools Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	250,000	8,714	1,432,227	27,876.23	1,549,241	3,231,468
2 Baker	250,000	406	66,730	4,795.04	266,488	583,218
3 Bay	250,000	5,446	895,100	27,019.94	1,501,653	2,646,753
4 Bradford	250,000	371	60,977	2,823.81	156,935	467,912
5 Brevard	250,000	12,950	2,128,452	72,923.97	4,052,802	6,431,254
6 Broward	250,000	47,045	7,732,281	247,586.43	13,759,794	21,742,075
7 Calhoun	250,000	159	26,133	2,007.37	111,561	387,694
8 Charlotte	250,000	1,943	319,350	16,629.85	924,216	1,493,566
9 Citrus	250,000	2,333	383,450	15,382.18	854,876	1,488,326
10 Clay	250,000	3,322	546,001	38,225.56	2,124,413	2,920,414
11 Collier	250,000	4,682	769,530	47,893.15	2,661,696	3,681,226
12 Columbia	250,000	1,849	303,900	9,425.30	523,818	1,077,718
13 Dade	250,000	79,764	13,109,951	330,497.87	18,367,657	31,727,608
14 De Soto	250,000	736	120,968	4,458.71	247,796	618,764
15 Dixie	250,000	262	43,062	1,997.06	110,988	404,050
16 Duval	250,000	34,452	5,662,505	125,678.25	6,984,659	12,897,164
17 Escambia	250,000	10,298	1,692,572	36,809.86	2,045,734	3,988,306
18 Flagler	250,000	1,139	187,205	13,182.11	732,605	1,169,810
19 Franklin	250,000	243	39,939	1,092.45	60,714	350,653
20 Gadsden	250,000	498	81,851	4,130.13	229,535	561,386
21 Gilchrist	250,000	121	19,887	2,675.61	148,699	418,586
22 Glades	250,000	128	21,038	1,795.40	99,781	370,819
23 Gulf	250,000	248	40,761	1,850.96	102,868	393,629
24 Hamilton	250,000	324	53,252	1,551.17	86,207	389,459
25 Hardee	250,000	574	94,342	4,809.10	267,269	611,611
26 Hendry	250,000	868	142,664	7,378.09	410,043	802,707
27 Hernando	250,000	2,785	457,741	24,123.32	1,340,671	2,048,412
28 Highlands	250,000	2,185	359,125	11,626.38	646,144	1,255,269
29 Hillsborough	250,000	20,705	3,403,058	215,713.92	11,988,457	15,641,515
30 Holmes	250,000	248	40,761	3,092.45	171,865	462,626
31 Indian River	250,000	2,099	344,990	16,684.14	927,233	1,522,223
32 Jackson	250,000	374	61,470	5,750.75	319,602	631,072
33 Jefferson	250,000	346	56,868	704.72	39,165	346,033
34 Lafayette	250,000	47	7,725	1,127.79	62,678	320,403
35 Lake	250,000	6,341	1,042,202	47,412.57	2,634,988	3,927,190
36 Lee	250,000	10,218	1,679,423	99,377.19	5,522,959	7,452,382
37 Leon	250,000	9,163	1,506,024	31,740.73	1,764,014	3,520,038
38 Levy	250,000	1,095	179,973	5,429.13	301,728	731,701
39 Liberty	250,000	60	9,862	1,279.01	71,082	330,944
40 Madison	250,000	294	48,322	2,296.23	127,615	425,937
41 Manatee	250,000	8,064	1,325,393	50,464.74	2,804,614	4,380,007
42 Marion	250,000	7,569	1,244,035	43,965.75	2,443,428	3,937,463
43 Martin	250,000	2,132	350,414	18,119.33	1,006,995	1,607,409
44 Monroe	250,000	1,277	209,887	8,361.50	464,696	924,583
45 Nassau	250,000	1,192	195,916	12,895.84	716,696	1,162,612
46 Okaloosa	250,000	3,723	611,909	31,601.34	1,756,267	2,618,176
47 Okeechobee	250,000	1,245	204,627	6,114.00	339,790	794,417
48 Orange	250,000	39,690	6,523,419	203,613.44	11,315,964	18,089,383
49 Osceola	250,000	7,433	1,221,682	72,443.73	4,026,112	5,497,794
50 Palm Beach	250,000	33,719	5,542,029	186,682.65	10,375,023	16,167,052
51 Pasco	250,000	8,620	1,416,777	82,858.12	4,604,900	6,271,677
52 Pinellas	250,000	22,163	3,642,694	87,462.07	4,860,768	8,753,462
53 Polk	250,000	12,117	1,991,541	115,232.84	6,404,148	8,645,689
54 Putnam	250,000	1,498	246,210	9,800.82	544,688	1,040,898
55 St. Johns	250,000	2,566	421,746	50,746.78	2,820,289	3,492,035
56 St. Lucie	250,000	4,497	739,124	46,308.82	2,573,646	3,562,770
57 Santa Rosa	250,000	1,731	284,506	29,663.90	1,648,593	2,183,099
58 Sarasota	250,000	7,621	1,252,582	45,486.01	2,527,918	4,030,500
59 Seminole	250,000	7,397	1,215,765	64,016.58	3,557,768	5,023,533
60 Sumter	250,000	1,246	204,792	9,723.27	540,378	995,170
61 Suwannee	250,000	913	150,060	5,668.14	315,011	715,071
62 Taylor	250,000	689	113,244	2,563.64	142,476	505,720
63 Union	250,000	134	22,024	2,270.63	126,192	398,216
64 Volusia	250,000	10,956	1,800,720	60,915.88	3,385,444	5,436,164
65 Wakulla	250,000	503	82,673	5,143.47	285,852	618,525
66 Walton	250,000	984	161,730	11,493.74	638,773	1,050,503
67 Washington	250,000	291	47,829	3,058.07	169,954	467,783
69 FAMU Lab School	250,000	0	0	606.25	33,693	283,693
70 FAU Lab - PB	250,000	0	0	1,317.73	73,234	323,234
71 FAU Lab - St. Lucie	250,000	0	0	1,455.74	80,904	330,904
72 FSU Lab - Broward	250,000	0	0	699.62	38,882	288,882
73 FSU Lab - Leon	250,000	0	0	1,891.66	105,130	355,130
74 UF Lab School	250,000	0	0	1,251.95	69,578	319,578
75 Virtual School	0	0	0	0.00	0	0
76 FSU Lab - Bay	250,000	0	0	125.00	6,947	256,947

Total 18,500,000 464,805 76,395,000 2,790,877 155,105,000 250,000,000

District	ESE				FES		Total Transportation Allocation
	Adjusted ESE Allocation	Transportation Allocation	Adjusted Base Allocation	Base Transportation Allocation	FES Transportation FTE	FES \$750 per FTE Allocation	
	Factor	\$1,044 X Col. 1	Factor				
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	470.29	490,983	7,244.45	4,368,054	1	750	4,859,787
2 Baker	147.57	154,063	2,787.32	1,680,620	0	0	1,834,683
3 Bay	676.83	706,611	6,136.75	3,700,164	9	6,750	4,413,525
4 Bradford	81.67	85,263	1,226.59	739,575	0	0	824,838
5 Brevard	1,242.85	1,297,535	19,987.48	12,051,487	22	16,500	13,365,522
6 Broward	2,698.43	2,817,161	53,160.74	32,053,364	114	85,500	34,956,025
7 Calhoun	55.32	57,754	750.99	452,811	0	0	510,565
8 Charlotte	825.43	861,749	5,157.07	3,109,465	8	6,000	3,977,214
9 Citrus	214.19	223,614	7,772.85	4,686,654	1	750	4,911,018
10 Clay	1,567.19	1,636,146	11,890.53	7,169,417	11	8,250	8,813,813
11 Collier	1,040.08	1,085,844	14,132.42	8,521,168	5	3,750	9,610,762
12 Columbia	325.44	339,759	3,621.36	2,183,506	1	750	2,524,015
13 Dade	6,614.58	6,905,622	30,796.18	18,568,612	86	64,500	25,538,734
14 De Soto	193.80	202,327	1,146.99	691,580	5	3,750	897,657
15 Dixie	22.52	23,511	902.13	543,941	0	0	567,452
16 Duval	4,198.15	4,382,869	27,356.08	16,494,398	91	68,250	20,945,517
17 Escambia	1,155.84	1,206,697	14,550.83	8,773,449	20	15,000	9,995,146
18 Flagler	371.53	387,877	5,135.77	3,096,622	6	4,500	3,488,999
19 Franklin	0.97	1,013	581.48	350,604	0	0	351,617
20 Gadsden	221.46	231,204	2,249.19	1,356,153	3	2,250	1,589,607
21 Gilchrist	19.98	20,859	976.93	589,042	0	0	609,901
22 Glades	5.04	5,262	595.11	358,823	0	0	364,085
23 Gulf	28.84	30,109	614.29	370,387	0	0	400,496
24 Hamilton	27.18	28,376	1,006.66	606,967	0	0	635,343
25 Hardee	104.77	109,380	2,221.28	1,339,325	0	0	1,448,705
26 Hendry	149.07	155,629	2,955.48	1,782,012	0	0	1,937,641
27 Hernando	171.71	179,265	9,264.08	5,585,794	4	3,000	5,768,059
28 Highlands	460.91	481,190	4,364.71	2,631,710	3	2,250	3,115,150
29 Hillsborough	4,972.90	5,191,708	59,830.91	36,075,155	27	20,250	41,287,113
30 Holmes	11.80	12,319	1,395.14	841,202	0	0	853,521
31 Indian River	439.91	459,266	4,342.45	2,618,288	5	3,750	3,081,304
32 Jackson	293.96	306,894	2,549.92	1,537,479	0	0	1,844,373
33 Jefferson	17.16	17,915	510.79	307,982	2	1,500	327,397
34 Lafayette	0.00	0	352.56	212,577	0	0	212,577
35 Lake	1,565.22	1,634,090	15,011.68	9,051,320	9	6,750	10,692,160
36 Lee	2,753.88	2,875,051	45,551.38	27,465,287	3	2,250	30,342,588
37 Leon	695.76	726,373	7,333.94	4,422,012	11	8,250	5,156,635
38 Levy	184.72	192,848	2,414.74	1,455,972	0	0	1,648,820
39 Liberty	49.08	51,240	449.98	271,316	0	0	322,556
40 Madison	56.08	58,548	1,072.25	646,515	0	0	705,063
41 Manatee	882.84	921,685	12,941.45	7,803,071	7	5,250	8,730,006
42 Marion	2,145.04	2,239,422	17,952.35	10,824,402	7	5,250	13,069,074
43 Martin	216.07	225,577	6,425.72	3,874,399	0	0	4,099,976
44 Monroe	153.33	160,077	1,683.93	1,015,329	2	1,500	1,176,906
45 Nassau	352.03	367,519	5,866.79	3,537,392	0	0	3,904,911
46 Okaloosa	1,305.90	1,363,360	11,231.77	6,772,216	2	1,500	8,137,076
47 Okeechobee	156.63	163,522	2,965.44	1,788,017	0	0	1,951,539
48 Orange	2,570.87	2,683,988	53,466.58	32,237,771	52	39,000	34,960,759
49 Osceola	2,202.28	2,299,180	27,715.48	16,711,099	29	21,750	19,032,029
50 Palm Beach	3,291.67	3,436,503	45,486.22	27,425,998	30	22,500	30,885,001
51 Pasco	2,350.29	2,453,703	29,006.97	17,489,805	21	15,750	19,959,258
52 Pinellas	2,237.33	2,335,773	18,984.45	11,446,708	23	17,250	13,799,731
53 Polk	3,829.77	3,998,280	45,422.76	27,387,735	38	28,500	31,414,515
54 Putnam	331.52	346,107	4,278.83	2,579,928	1	750	2,926,785
55 St. Johns	1,377.86	1,438,486	22,903.10	13,809,465	2	1,500	15,249,451
56 St. Lucie	1,588.16	1,658,039	17,446.46	10,519,375	10	7,500	12,184,914
57 Santa Rosa	1,272.17	1,328,145	12,858.65	7,753,146	0	0	9,081,291
58 Sarasota	1,036.77	1,082,388	11,638.09	7,017,207	3	2,250	8,101,845
59 Seminole	260.21	271,659	13,527.21	8,156,256	5	3,750	8,431,665
60 Sumter	202.72	211,640	2,273.22	1,370,642	0	0	1,582,282
61 Suwannee	151.69	158,364	2,436.92	1,469,345	0	0	1,627,709
62 Taylor	100.79	105,225	1,259.45	759,388	0	0	864,613
63 Union	17.35	18,113	956.08	576,470	0	0	594,583
64 Volusia	1,241.63	1,296,262	20,083.59	12,109,437	11	8,250	13,413,949
65 Wakulla	64.15	66,973	2,714.64	1,636,797	2	1,500	1,705,270
66 Walton	322.72	336,920	4,823.91	2,908,585	3	2,250	3,247,755
67 Washington	86.79	90,609	1,454.41	876,939	1	750	968,298
69 FAMU Lab School	0.00	0	0.00	0	0	0	0
70 FAU Lab - PB	0.00	0	0.00	0	0	0	0
71 FAU Lab - St. Lucie	0.00	0	0.00	0	0	0	0
72 FSU Lab - Broward	0.00	0	0.00	0	0	0	0
73 FSU Lab - Leon	0.00	0	0.00	0	0	0	0
74 UF Lab School	0.00	0	0.00	0	0	0	0
75 Virtual School	0.00	0	0.00	0	0	0	0
76 FSU Lab - Bay	0.00	0	0.00	0	0	0	0
Total	63,880.69	66,691,443	777,205.95	468,617,731	696.00	522,000	535,831,174

.748 Mill Discretionary Local Effort, Compression Supplement, and State Funded Discretionary Contribution

District	2023	Discretionary	Value of .748	.748 Mill	2023-2024	Value of	Col. 6	Compression
	Tax Roll	Millage	Mills &	Discretionary	Unweighted	Discretionary	Amount	Supplement to
	-1-	or Equivalent	Contribution	Local Effort	FTE	Mills	Below Avg	\$776.12
		-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	24,373,683,606	0.748	17,502,255	17,502,255	31,792.99	550.51	225.61	7,172,816
2 Baker	1,676,210,624	0.748	1,203,653	1,203,653	4,918.19	244.73	531.39	2,613,477
3 Bay	28,854,866,655	0.748	20,720,103	20,720,103	27,874.00	743.35	32.77	913,431
4 Bradford	1,524,297,766	0.748	1,094,568	1,094,568	3,210.85	340.90	435.22	1,397,426
5 Brevard	71,824,371,140	0.748	51,575,644	51,575,644	79,849.34	645.91	130.21	10,397,183
6 Broward	299,084,626,541	0.748	214,766,689	214,766,689	272,606.05	787.83	0.00	0
7 Calhoun	587,696,752	0.748	422,013	422,013	2,083.69	202.53	573.59	1,195,184
8 Charlotte	31,113,963,434	0.748	22,342,315	22,342,315	17,691.86	1,262.86	0.00	0
9 Citrus	15,722,704,370	0.748	11,290,160	11,290,160	16,435.91	686.92	89.20	1,466,083
10 Clay	18,343,845,406	0.748	13,172,349	13,172,349	40,309.21	326.78	449.34	18,112,540
11 Collier	157,495,824,319	0.748	113,094,602	113,094,602	50,791.17	2,226.66	0.00	0
12 Columbia	4,349,878,793	0.748	3,123,561	3,123,561	10,279.19	303.87	472.25	4,854,347
13 Dade	476,587,248,659	0.748	342,227,772	342,227,772	367,941.88	930.11	0.00	0
14 De Soto	2,781,988,359	0.748	1,997,690	1,997,690	4,689.78	425.97	350.15	1,642,126
15 Dixie	811,975,582	0.748	583,063	583,063	2,143.21	272.05	504.07	1,080,328
16 Duval	113,194,855,965	0.748	81,282,962	81,282,962	141,955.53	572.59	203.53	28,892,209
17 Escambia	31,488,188,254	0.748	22,611,038	22,611,038	40,046.49	564.62	211.50	8,469,833
18 Flagler	17,307,083,635	0.748	12,427,871	12,427,871	14,201.17	875.13	0.00	0
19 Franklin	3,614,276,978	0.748	2,595,340	2,595,340	1,150.18	2,256.46	0.00	0
20 Gadsden	2,228,207,985	0.748	1,600,032	1,600,032	4,641.47	344.73	431.39	2,002,284
21 Gilchrist	1,288,373,203	0.748	925,155	925,155	2,969.65	311.54	464.58	1,379,640
22 Glades	1,164,268,836	0.748	836,038	836,038	1,853.61	451.03	325.09	602,590
23 Gulf	3,659,738,874	0.748	2,627,985	2,627,985	1,956.86	1,342.96	0.00	0
24 Hamilton	1,267,867,491	0.748	910,430	910,430	1,697.12	536.46	239.66	406,732
25 Hardee	2,402,031,635	0.748	1,724,851	1,724,851	4,918.53	350.68	425.44	2,092,539
26 Hendry	4,321,080,044	0.748	3,102,881	3,102,881	13,802.85	224.80	551.32	7,609,787
27 Hernando	17,766,044,716	0.748	12,757,441	12,757,441	26,359.83	483.97	292.15	7,701,024
28 Highlands	8,413,975,728	0.748	6,041,908	6,041,908	12,613.03	479.02	297.10	3,747,331
29 Hillsborough	178,487,611,575	0.748	128,168,384	128,168,384	234,990.31	545.42	230.70	54,212,265
30 Holmes	679,234,331	0.748	487,745	487,745	3,250.92	150.03	626.09	2,035,369
31 Indian River	30,041,617,271	0.748	21,572,285	21,572,285	17,843.37	1,208.98	0.00	0
32 Jackson	2,316,123,567	0.748	1,663,162	1,663,162	5,994.62	277.44	498.68	2,989,397
33 Jefferson	1,017,831,896	0.748	730,885	730,885	971.88	752.03	24.09	23,413
34 Lafayette	392,719,024	0.748	282,004	282,004	1,163.58	242.36	533.76	621,072
35 Lake	38,523,759,580	0.748	27,663,141	27,663,141	51,531.14	536.82	239.30	12,331,402
36 Lee	137,995,929,691	0.748	99,092,117	99,092,117	104,369.14	949.44	0.00	0
37 Leon	25,995,511,089	0.748	18,666,857	18,666,857	34,125.68	547.00	229.12	7,818,876
38 Levy	3,275,625,213	0.748	2,352,161	2,352,161	5,817.30	404.34	371.78	2,162,756
39 Liberty	416,549,588	0.748	299,116	299,116	1,307.58	228.76	547.36	715,717
40 Madison	1,144,649,001	0.748	821,950	821,950	2,392.40	343.57	432.55	1,034,833
41 Manatee	68,896,403,965	0.748	49,473,130	49,473,130	53,766.67	920.14	0.00	0
42 Marion	34,326,688,513	0.748	24,649,308	24,649,308	48,130.89	512.13	263.99	12,706,074
43 Martin	34,050,978,591	0.748	24,451,327	24,451,327	19,192.65	1,273.99	0.00	0
44 Monroe	48,012,075,199	0.748	34,476,511	34,476,511	8,736.71	3,946.17	0.00	0
45 Nassau	15,930,770,842	0.748	11,439,568	11,439,568	13,801.72	828.85	0.00	0
46 Okaloosa	30,238,457,352	0.748	21,713,631	21,713,631	34,016.69	638.32	137.80	4,687,500
47 Okeechobee	4,566,986,988	0.748	3,279,462	3,279,462	6,451.51	508.32	267.80	1,727,714
48 Orange	226,170,580,472	0.748	162,408,570	162,408,570	220,465.36	736.66	39.46	8,699,563
49 Osceola	49,718,661,357	0.748	35,701,976	35,701,976	79,465.82	449.27	326.85	25,973,403
50 Palm Beach	326,409,913,434	0.748	234,388,431	234,388,431	203,305.63	1,152.89	0.00	0
51 Pasco	53,471,959,704	0.748	38,397,145	38,397,145	88,536.21	433.69	342.43	30,317,454
52 Pinellas	140,550,573,681	0.748	100,926,556	100,926,556	99,690.85	1,012.40	0.00	0
53 Polk	68,474,208,952	0.748	49,169,960	49,169,960	123,541.52	398.00	378.12	46,713,520
54 Putnam	6,865,203,601	0.748	4,929,765	4,929,765	10,314.21	477.96	298.16	3,075,285
55 St. Johns	52,415,518,358	0.748	37,638,535	37,638,535	54,145.47	695.14	80.98	4,384,700
56 St. Lucie	41,210,273,029	0.748	29,592,273	29,592,273	49,935.59	592.61	183.51	9,163,680
57 Santa Rosa	18,510,942,891	0.748	13,292,338	13,292,338	32,137.39	413.61	362.51	11,650,125
58 Sarasota	108,312,798,299	0.748	77,777,254	77,777,254	48,971.85	1,588.20	0.00	0
59 Seminole	54,390,126,390	0.748	39,056,462	39,056,462	71,360.08	547.32	228.80	16,327,186
60 Sumter	23,423,364,610	0.748	16,819,850	16,819,850	10,068.08	1,670.61	0.00	0
61 Suwannee	2,738,257,370	0.748	1,966,288	1,966,288	6,189.05	317.70	458.42	2,837,184
62 Taylor	2,089,038,559	0.748	1,500,097	1,500,097	2,776.96	540.19	235.93	655,168
63 Union	408,701,577	0.748	293,480	293,480	2,351.48	124.81	651.31	1,531,542
64 Volusia	63,884,640,491	0.748	45,874,283	45,874,283	66,219.17	692.76	83.36	5,520,030
65 Wakulla	2,367,036,058	0.748	1,699,721	1,699,721	5,331.42	318.81	457.31	2,438,112
66 Walton	43,938,043,187	0.748	31,551,030	31,551,030	12,198.75	2,586.42	0.00	0
67 Washington	1,387,817,731	0.748	996,564	996,564	3,237.62	307.81	468.31	1,516,210
69 FAMU Lab School	0	0.000	331,619	0	606.25	547.00	229.12	138,904
70 FAU Lab - PB	0	0.000	1,519,198	0	1,317.73	1,152.89	0.00	0
71 FAU Lab - St. Lucie	0	0.000	862,686	0	1,455.74	592.61	183.51	267,143
72 FSU Lab - Broward	0	0.000	551,182	0	699.62	787.83	0.00	0
73 FSU Lab - Leon	0	0.000	1,035,066	0	1,892.26	547.00	229.12	433,555
74 UF Lab School	0	0.000	690,863	0	1,254.95	550.51	225.61	283,129
75 Virtual School	0	0.000	37,245,186	0	48,849.99	762.44	13.68	668,268
76 FSU Lab - Bay	0	0.000	92,919	0	125.09	743.35	32.77	4,096
TOTAL	3,286,296,358,377	0.748	2,402,152,410	2,359,823,691	3,095,082.45	776.12	0.00	389,413,555

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Federally Connected Student Supplement

District	Student Allocation	Exempt Property Allocation	Total Allocation
	-1-	-2-	-3-
1 Alachua	0	0	0
2 Baker	0	0	0
3 Bay	366,016	764,665	1,130,681
4 Bradford	0	0	0
5 Brevard	505,673	2,578,237	3,083,910
6 Broward	0	0	0
7 Calhoun	0	0	0
8 Charlotte	0	0	0
9 Citrus	0	0	0
10 Clay	438,603	0	438,603
11 Collier	0	0	0
12 Columbia	0	0	0
13 Dade	265,568	0	265,568
14 De Soto	0	0	0
15 Dixie	0	0	0
16 Duval	640,749	406,907	1,047,656
17 Escambia	377,627	1,201,671	1,579,298
18 Flagler	0	0	0
19 Franklin	0	0	0
20 Gadsden	0	0	0
21 Gilchrist	0	0	0
22 Glades	114,546	269,842	384,388
23 Gulf	0	0	0
24 Hamilton	0	0	0
25 Hardee	0	0	0
26 Hendry	0	0	0
27 Hernando	0	0	0
28 Highlands	0	0	0
29 Hillsborough	1,135,932	371,134	1,507,066
30 Holmes	0	0	0
31 Indian River	0	0	0
32 Jackson	0	0	0
33 Jefferson	0	0	0
34 Lafayette	0	0	0
35 Lake	0	0	0
36 Lee	143,450	0	143,450
37 Leon	0	0	0
38 Levy	0	0	0
39 Liberty	0	0	0
40 Madison	0	0	0
41 Manatee	0	0	0
42 Marion	0	0	0
43 Martin	0	0	0
44 Monroe	77,266	732,151	809,417
45 Nassau	0	0	0
46 Okaloosa	1,587,764	1,514,078	3,101,842
47 Okeechobee	0	0	0
48 Orange	0	0	0
49 Osceola	0	0	0
50 Palm Beach	22,034	0	22,034
51 Pasco	0	0	0
52 Pinellas	0	0	0
53 Polk	0	0	0
54 Putnam	0	0	0
55 St. Johns	0	0	0
56 St. Lucie	0	0	0
57 Santa Rosa	573,360	871,456	1,444,816
58 Sarasota	0	0	0
59 Seminole	0	0	0
60 Sumter	0	0	0
61 Suwannee	0	0	0
62 Taylor	0	0	0
63 Union	0	0	0
64 Volusia	0	0	0
65 Wakulla	0	0	0
66 Walton	0	0	0
67 Washington	0	0	0
69 FAMU Lab School	0	0	0
70 FAU Lab - PB	0	0	0
71 FAU Lab - St. Lucie	0	0	0
72 FSU Lab - Broward	0	0	0
73 FSU Lab - Leon	0	0	0
74 UF Lab School	0	0	0
75 Virtual School	0	0	0
76 FSU Lab - Bay	0	0	0

Total 6,248,588 8,710,141 14,958,729

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Required Local Effort, Equalization to Prior Year Assessment Levels

Required Average Mills = 3.262

District	2022					2023 Tax Roll -6-	2023-2024 Millage Rate Adjustment -7-	2023-2024 Equalized RLE Mills -8-
	Tax Roll	Assessment Levels	Equalization Factors	Unequalized RLE	Equalization Amount			
	-1-	-2-	-3-	-4-	-5-			
1 Alachua	22,665,241,640	96.8	(0.017562)	70,976,658	(1,246,492)	24,373,683,606	(0.053)	3.209
2 Baker	1,462,036,875	95.6	(0.005230)	4,578,398	(23,945)	1,676,210,624	(0.015)	3.247
3 Bay	25,483,138,186	93.5	(0.017112)	79,800,957	1,365,554	28,854,866,655	0.049	3.311
4 Bradford	1,323,889,410	95.2	(0.001050)	4,145,786	(4,353)	1,524,297,766	(0.003)	3.259
5 Brevard	62,604,819,089	96.9	(0.018576)	196,048,243	(3,641,792)	71,824,371,140	(0.053)	3.209
6 Broward	267,545,856,370	96.2	(0.011435)	837,825,200	(9,580,531)	299,084,626,541	(0.033)	3.229
7 Calhoun	537,628,257	100.3	(0.051844)	1,683,594	(87,284)	587,696,752	(0.155)	3.107
8 Charlotte	28,460,112,934	93.9	0.012780	89,123,413	1,138,997	31,113,963,434	0.038	3.300
9 Citrus	13,954,936,486	95.0	0.001053	43,700,163	46,016	15,722,704,370	0.003	3.265
10 Clay	16,555,465,982	96.4	(0.013485)	51,843,773	(699,113)	18,343,845,406	(0.040)	3.222
11 Collier	142,000,430,001	93.3	0.019293	444,677,187	8,579,157	157,495,824,319	0.057	3.319
12 Columbia	3,966,749,246	94.2	0.009554	12,421,955	118,679	4,349,878,793	0.028	3.290
13 Dade	428,837,004,339	93.3	0.019293	1,342,911,656	25,908,795	476,587,248,659	0.057	3.319
14 De Soto	2,551,056,890	98.3	(0.032553)	7,988,686	(260,056)	2,781,988,359	(0.097)	3.165
15 Dixie	731,822,835	93.7	0.014941	2,291,718	34,241	811,975,582	0.044	3.306
16 Duval	99,713,912,599	95.3	(0.002099)	312,256,112	(655,426)	113,194,855,965	(0.006)	3.256
17 Escambia	27,522,536,974	95.5	(0.004188)	86,187,375	(360,953)	31,488,188,254	(0.012)	3.250
18 Flagler	15,099,151,267	96.2	(0.011435)	47,283,294	(540,684)	17,307,083,635	(0.033)	3.229
19 Franklin	3,143,588,897	92.1	0.032573	9,844,212	320,656	3,614,276,978	0.092	3.354
20 Gadsden	2,086,324,185	94.7	0.004224	6,533,366	27,597	2,228,207,985	0.013	3.275
21 Gilchrist	1,171,423,200	94.2	0.009554	3,668,335	35,047	1,288,373,203	0.028	3.290
22 Glades	1,047,538,341	97.8	(0.027607)	3,280,387	(90,562)	1,164,268,836	(0.081)	3.181
23 Gulf	3,170,775,022	94.1	0.010627	9,929,345	105,519	3,659,738,874	0.030	3.292
24 Hamilton	1,175,488,129	97.9	(0.028601)	3,681,065	(105,282)	1,267,867,491	(0.086)	3.176
25 Hardee	2,228,976,440	96.3	(0.012461)	6,980,084	(86,979)	2,402,031,635	(0.038)	3.224
26 Hendry	3,732,859,455	102.0	(0.067647)	11,689,524	(790,761)	4,321,080,044	(0.191)	3.071
27 Hernando	15,480,087,369	98.5	(0.034518)	48,476,203	(1,673,302)	17,766,044,716	(0.098)	3.164
28 Highlands	7,441,492,775	95.1	0.000000	23,303,183	0	8,413,975,728	0.000	3.262
29 Hillsborough	158,177,834,006	97.0	(0.019588)	495,337,051	(9,702,662)	178,487,611,575	(0.057)	3.205
30 Holmes	617,265,857	102.8	(0.074903)	1,932,980	(144,786)	679,234,331	(0.222)	3.040
31 Indian River	25,807,424,289	96.2	(0.011435)	80,816,465	(924,136)	30,041,617,271	(0.032)	3.230
32 Jackson	2,133,895,780	95.6	(0.005230)	6,682,337	(34,949)	2,316,123,567	(0.016)	3.246
33 Jefferson	887,531,843	97.4	(0.023614)	2,779,324	(65,631)	1,017,831,896	(0.067)	3.195
34 Lafayette	353,875,324	99.1	(0.040363)	1,108,168	(44,729)	392,719,024	(0.119)	3.143
35 Lake	34,502,714,714	94.7	0.004224	108,045,941	456,386	38,523,759,580	0.012	3.274
36 Lee	133,918,480,158	95.9	(0.008342)	419,368,399	(3,498,371)	137,995,929,691	(0.026)	3.236
37 Leon	23,067,793,019	94.8	0.003165	72,237,255	228,631	25,995,511,089	0.009	3.271
38 Levy	2,959,330,005	94.9	0.002107	9,267,201	19,526	3,275,625,213	0.006	3.268
39 Liberty	357,567,161	100.2	(0.050898)	1,119,729	(56,992)	416,549,588	(0.143)	3.119
40 Madison	1,030,295,420	95.2	(0.001050)	3,226,391	(3,388)	1,144,649,001	(0.003)	3.259
41 Manatee	59,967,982,716	95.7	(0.006270)	187,790,937	(1,177,449)	68,896,403,965	(0.018)	3.244
42 Marion	29,733,959,233	95.5	(0.004188)	93,112,488	(389,955)	34,326,688,513	(0.012)	3.250
43 Martin	30,981,681,180	94.9	0.002107	97,019,754	204,421	34,050,978,591	0.006	3.268
44 Monroe	44,572,134,368	93.8	0.013859	139,578,530	1,934,419	48,012,075,199	0.042	3.304
45 Nassau	14,295,655,605	94.3	0.008484	44,767,131	379,804	15,930,770,842	0.025	3.287
46 Okaloosa	26,975,969,801	93.8	0.013859	84,475,789	1,170,750	30,238,457,352	0.040	3.302
47 Okeechobee	4,033,396,569	96.7	(0.016546)	12,630,662	(208,987)	4,566,986,988	(0.048)	3.214
48 Orange	202,549,692,019	96.1	(0.010406)	634,288,412	(6,600,405)	226,170,580,472	(0.030)	3.232
49 Osceola	44,263,539,646	93.2	0.020386	138,612,160	2,825,747	49,718,661,357	0.059	3.321
50 Palm Beach	287,272,655,931	94.7	0.004224	899,600,068	3,799,911	326,409,913,434	0.012	3.274
51 Pasco	46,639,634,677	94.7	0.004224	146,052,949	616,928	53,471,959,704	0.012	3.274
52 Pinellas	125,121,263,640	95.1	0.000000	391,819,740	0	140,550,573,681	0.000	3.262
53 Polk	59,797,479,953	96.1	(0.010406)	187,257,004	(1,948,596)	68,474,208,952	(0.030)	3.232
54 Putnam	6,182,576,819	97.8	(0.027607)	19,360,863	(534,495)	6,865,203,601	(0.081)	3.181
55 St. Johns	45,659,707,648	96.1	(0.010406)	142,984,288	(1,487,895)	52,415,518,358	(0.030)	3.232
56 St. Lucie	36,335,518,040	96.7	(0.016546)	113,785,401	(1,882,693)	41,210,273,029	(0.048)	3.214
57 Santa Rosa	16,413,433,562	94.8	0.003165	51,398,995	162,678	18,510,942,891	0.009	3.271
58 Sarasota	94,765,866,616	93.5	0.017112	296,761,207	5,078,178	108,312,798,299	0.049	3.311
59 Seminole	49,871,451,145	97.3	(0.022610)	156,173,447	(3,531,082)	54,390,126,390	(0.068)	3.194
60 Sumter	19,829,214,333	96.0	(0.009375)	62,095,581	(582,146)	23,423,364,610	(0.026)	3.236
61 Suwannee	2,547,621,615	93.7	0.014941	7,977,928	119,198	2,738,257,370	0.045	3.307
62 Taylor	1,960,659,389	94.4	0.007415	6,139,844	45,527	2,089,038,559	0.023	3.285
63 Union	360,990,536	95.8	(0.007307)	1,130,449	(8,260)	408,701,577	(0.021)	3.241
64 Volusia	56,003,169,364	96.1	(0.010406)	175,375,045	(1,824,953)	63,884,640,491	(0.030)	3.232
65 Wakulla	2,063,726,982	96.2	(0.011435)	6,462,602	(73,900)	2,367,036,058	(0.033)	3.229
66 Walton	38,464,644,884	92.0	0.033696	120,452,805	4,058,778	43,938,043,187	0.096	3.358
67 Washington	1,266,012,959	93.8	0.013859	3,964,545	54,945	1,387,817,731	0.041	3.303
69 FAMU Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
70 FAU Lab - PB	0	0.0	0.000000	0	0	0	0.000	0.000
71 FAU Lab - St. Lucie	0	0.0	0.000000	0	0	0	0.000	0.000
72 FSU Lab - Broward	0	0.0	0.000000	0	0	0	0.000	0.000
73 FSU Lab - Leon	0	0.0	0.000000	0	0	0	0.000	0.000
74 UF Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
75 Virtual School	0	0.0	0.000000	0	0	0	0.000	0.000
76 FSU Lab - Bay	0	0.0	0.000000	0	0	0	0.000	0.000

Total 2,933,437,989,999 95.1 9,186,119,737 4,262,110 3,286,296,358,377 3.262

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Required Local Effort, 90% Adjustment, Millage, and Total

District	2023	Equalized	Gross State	Gross State	RLE Amount	Equalized	Less:	2023-2024	2023-2024
	Tax Roll	Required	& Local	& Local	Above	Millage	Millage	Adjusted	Total
	-9-	Local Effort	FEFP	FEFP	90% FEFP	-14-	to 90%	Required	Required
			-11-	-12-	-13-		-15-	Local Effort	Local Effort
								Mills	Mills
								-16-	-17-
1 Alachua	24,373,683,606	75,086,545	217,703,926	195,933,533	0	3.209	0.000	3.209	75,086,545
2 Baker	1,676,210,624	5,224,950	36,778,376	33,100,538	0	3.247	0.000	3.247	5,224,950
3 Bay	28,854,866,655	91,716,925	193,553,299	174,197,969	0	3.311	0.000	3.311	91,716,925
4 Bradford	1,524,297,766	4,768,979	24,360,051	21,924,046	0	3.259	0.000	3.259	4,768,979
5 Brevard	71,824,371,140	221,265,031	547,113,385	492,402,047	0	3.209	0.000	3.209	221,265,031
6 Broward	299,084,626,541	927,114,489	1,823,165,106	1,640,848,595	0	3.229	0.000	3.229	927,114,489
7 Calhoun	587,696,752	1,752,935	16,919,047	15,227,142	0	3.107	0.000	3.107	1,752,935
8 Charlotte	31,113,963,434	98,569,036	118,818,548	106,936,693	0	3.300	0.000	3.300	98,569,036
9 Citrus	15,722,704,370	49,281,245	111,265,460	100,138,914	0	3.265	0.000	3.265	49,281,245
10 Clay	18,343,845,406	56,739,715	288,692,864	259,823,578	0	3.222	0.000	3.222	56,739,715
11 Collier	157,495,824,319	501,819,495	359,671,624	323,704,462	178,115,033	3.319	1.178	2.141	323,704,617
12 Columbia	4,349,878,793	13,738,657	75,363,172	67,826,855	0	3.290	0.000	3.290	13,738,657
13 Dade	476,587,248,659	1,518,521,355	2,499,906,393	2,249,915,754	0	3.319	0.000	3.319	1,518,521,355
14 De Soto	2,781,988,359	8,452,793	34,278,462	30,850,616	0	3.165	0.000	3.165	8,452,793
15 Dixie	811,975,582	2,577,016	16,497,344	14,847,610	0	3.306	0.000	3.306	2,577,016
16 Duval	113,194,855,965	353,819,953	965,049,630	868,544,667	0	3.256	0.000	3.256	353,819,953
17 Escambia	31,488,188,254	98,243,147	276,753,331	249,077,998	0	3.250	0.000	3.250	98,243,147
18 Flagler	17,307,083,635	53,649,190	95,276,056	85,748,450	0	3.229	0.000	3.229	53,649,190
19 Franklin	3,614,276,978	11,637,394	8,130,129	7,317,116	4,320,278	3.354	1.245	2.109	7,317,610
20 Gadsden	2,228,207,985	7,005,486	34,427,315	30,984,584	0	3.275	0.000	3.275	7,005,486
21 Gilchrist	1,288,373,203	4,069,198	23,864,980	21,478,482	0	3.290	0.000	3.290	4,069,198
22 Glades	1,164,268,836	3,555,398	14,849,673	13,364,706	0	3.181	0.000	3.181	3,555,398
23 Gulf	3,659,738,874	11,565,946	13,577,946	12,220,151	0	3.292	0.000	3.292	11,565,946
24 Hamilton	1,267,867,491	3,865,677	12,671,728	11,404,555	0	3.176	0.000	3.176	3,865,677
25 Hardee	2,402,031,635	7,434,384	35,260,753	31,734,678	0	3.224	0.000	3.224	7,434,384
26 Hendry	4,321,080,044	12,739,235	96,777,747	87,099,972	0	3.071	0.000	3.071	12,739,235
27 Hernando	17,766,044,716	53,963,295	183,345,739	165,011,165	0	3.164	0.000	3.164	53,963,295
28 Highlands	8,413,975,728	26,348,533	87,599,275	78,839,348	0	3.262	0.000	3.262	26,348,533
29 Hillsborough	178,487,611,575	549,170,683	1,623,694,530	1,461,325,077	0	3.205	0.000	3.205	549,170,683
30 Holmes	679,234,331	1,982,277	25,470,369	22,923,332	0	3.040	0.000	3.040	1,982,277
31 Indian River	30,041,617,271	93,153,047	115,875,898	104,288,308	0	3.230	0.000	3.230	93,153,047
32 Jackson	2,316,123,567	7,217,412	45,865,982	41,279,384	0	3.246	0.000	3.246	7,217,412
33 Jefferson	1,017,831,896	3,121,894	8,335,594	7,502,035	0	3.195	0.000	3.195	3,121,894
34 Lafayette	392,719,024	1,184,943	9,441,976	8,497,778	0	3.143	0.000	3.143	1,184,943
35 Lake	38,523,759,580	121,081,717	348,749,908	313,874,917	0	3.274	0.000	3.274	121,081,717
36 Lee	137,995,929,691	428,692,635	719,095,367	647,185,830	0	3.236	0.000	3.236	428,692,635
37 Leon	25,995,511,089	81,630,064	236,576,479	212,918,831	0	3.271	0.000	3.271	81,630,064
38 Levy	3,275,625,213	10,276,553	44,281,983	39,853,785	0	3.268	0.000	3.268	10,276,553
39 Liberty	416,549,588	1,247,249	10,904,646	9,814,181	0	3.119	0.000	3.119	1,247,249
40 Madison	1,144,649,001	3,581,195	17,932,100	16,138,890	0	3.259	0.000	3.259	3,581,195
41 Manatee	68,896,403,965	214,559,937	350,389,228	315,350,305	0	3.244	0.000	3.244	214,559,937
42 Marion	34,326,688,513	107,099,268	338,639,790	304,775,811	0	3.250	0.000	3.250	107,099,268
43 Martin	34,050,978,591	106,827,454	131,398,737	118,258,863	0	3.268	0.000	3.268	106,827,454
44 Monroe	48,012,075,199	152,286,621	60,635,345	54,571,811	97,714,810	3.304	2.120	1.184	54,572,445
45 Nassau	15,930,770,842	50,269,866	92,490,357	83,241,321	0	3.287	0.000	3.287	50,269,866
46 Okaloosa	30,238,457,352	95,853,491	235,148,114	211,633,303	0	3.302	0.000	3.302	95,853,491
47 Okeechobee	4,566,986,988	14,091,164	46,596,249	41,936,624	0	3.214	0.000	3.214	14,091,164
48 Orange	226,170,580,472	701,743,983	1,484,371,168	1,335,934,051	0	3.232	0.000	3.232	701,743,983
49 Osceola	49,718,661,357	158,511,047	544,258,336	489,832,502	0	3.321	0.000	3.321	158,511,047
50 Palm Beach	326,409,913,434	1,025,919,414	1,404,669,959	1,264,202,963	0	3.274	0.000	3.274	1,025,919,414
51 Pasco	53,471,959,704	168,064,508	622,421,964	560,179,768	0	3.274	0.000	3.274	168,064,508
52 Pinellas	140,550,573,681	440,136,932	664,999,800	598,499,820	0	3.262	0.000	3.262	440,136,932
53 Polk	68,474,208,952	212,456,298	864,345,954	777,911,359	0	3.232	0.000	3.232	212,456,298
54 Putnam	6,865,203,601	20,964,684	73,746,686	66,372,017	0	3.181	0.000	3.181	20,964,684
55 St. Johns	52,415,518,358	162,630,677	370,210,504	333,189,454	0	3.232	0.000	3.232	162,630,677
56 St. Lucie	41,210,273,029	127,151,825	340,928,522	306,835,670	0	3.214	0.000	3.214	127,151,825
57 Santa Rosa	18,510,942,891	58,127,322	228,796,160	205,916,544	0	3.271	0.000	3.271	58,127,322
58 Sarasota	108,312,798,299	344,278,728	336,628,187	302,965,368	41,313,360	3.311	0.397	2.914	302,998,554
59 Seminole	54,390,126,390	166,773,181	479,906,992	431,916,293	0	3.194	0.000	3.194	166,773,181
60 Sumter	23,423,364,610	72,766,088	66,571,743	59,914,569	12,851,519	3.236	0.572	2.664	59,903,560
61 Suwannee	2,738,257,370	8,693,200	43,651,787	39,286,608	0	3.307	0.000	3.307	8,693,200
62 Taylor	2,089,038,559	6,587,992	20,792,475	18,713,228	0	3.285	0.000	3.285	6,587,992
63 Union	408,701,577	1,271,618	18,260,265	16,434,239	0	3.241	0.000	3.241	1,271,618
64 Volusia	63,884,640,491	198,216,152	446,424,851	401,782,366	0	3.232	0.000	3.232	198,216,152
65 Wakulla	2,367,036,058	7,337,433	38,742,840	34,868,556	0	3.229	0.000	3.229	7,337,433
66 Walton	43,938,043,187	141,642,191	79,728,481	71,755,633	69,886,558	3.358	1.657	1.701	71,749,067
67 Washington	1,387,817,731	4,400,603	25,403,580	22,863,222	0	3.303	0.000	3.303	4,400,603
69 FAMU Lab School	0	0	5,103,956	4,593,560	0	0.000	0.000	0.000	0
70 FAU Lab - PB	0	0	11,460,294	10,314,265	0	0.000	0.000	0.000	0
71 FAU Lab - St. Lucie	0	0	10,402,586	9,362,327	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	5,430,121	4,887,109	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	14,161,862	12,745,676	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	9,890,496	8,901,446	0	0.000	0.000	0.000	0
75 Virtual School	0	0	300,460,012	270,414,011	0	0.000	0.000	0.000	0
76 FSU Lab - Bay	0	0	1,155,226	1,039,703	0	0.000	0.000	0.000	0
TOTAL	3,286,296,358,377	10,295,527,348	21,186,118,818	19,067,506,937	404,201,558			3.262	9,891,348,974

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 Millage Rates & Local Effort Taxes

District	2023-2024			2023-2024			
	Adjusted Required Local Effort	Discretionary Millage or Equivalent	Total Actual FEFP Millage	2023 Tax Roll	Total Required Local Effort	.748 Mill Discretionary Local Effort	Total Local Effort Taxes
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	3.209	0.748	3.957	24,373,683,606	75,086,545	17,502,255	92,588,800
2 Baker	3.247	0.748	3.995	1,676,210,624	5,224,950	1,203,653	6,428,603
3 Bay	3.311	0.748	4.059	28,854,866,655	91,716,925	20,720,103	112,437,028
4 Bradford	3.259	0.748	4.007	1,524,297,766	4,768,979	1,094,568	5,863,547
5 Brevard	3.209	0.748	3.957	71,824,371,140	221,265,031	51,575,644	272,840,675
6 Broward	3.229	0.748	3.977	299,084,626,541	927,114,489	214,766,689	1,141,881,178
7 Calhoun	3.107	0.748	3.855	587,696,752	1,752,935	422,013	2,174,948
8 Charlotte	3.300	0.748	4.048	31,113,963,434	98,569,036	22,342,315	120,911,351
9 Citrus	3.265	0.748	4.013	15,722,704,370	49,281,245	11,290,160	60,571,405
10 Clay	3.222	0.748	3.970	18,343,845,406	56,739,715	13,172,349	69,912,064
11 Collier	2.141	0.748	2.889	157,495,824,319	323,710,617	113,094,602	436,805,219
12 Columbia	3.290	0.748	4.038	4,349,878,793	13,738,657	3,123,561	16,862,218
13 Dade	3.319	0.748	4.067	476,587,248,659	1,518,521,355	342,227,772	1,860,749,127
14 De Soto	3.165	0.748	3.913	2,781,988,359	8,452,793	1,997,690	10,450,483
15 Dixie	3.306	0.748	4.054	811,975,582	2,577,016	583,063	3,160,079
16 Duval	3.256	0.748	4.004	113,194,855,965	353,819,953	81,282,962	435,102,915
17 Escambia	3.250	0.748	3.998	31,488,188,254	98,243,147	22,611,038	120,854,185
18 Flagler	3.229	0.748	3.977	17,307,083,635	53,649,190	12,427,871	66,077,061
19 Franklin	2.109	0.748	2.857	3,614,276,978	7,317,610	2,595,340	9,912,950
20 Gadsden	3.275	0.748	4.023	2,228,207,985	7,005,486	1,600,032	8,605,518
21 Gilchrist	3.290	0.748	4.038	1,288,373,203	4,069,198	925,155	4,994,353
22 Glades	3.181	0.748	3.929	1,164,268,836	3,555,398	836,038	4,391,436
23 Gulf	3.292	0.748	4.040	3,659,738,874	11,565,946	2,627,985	14,193,931
24 Hamilton	3.176	0.748	3.924	1,267,867,491	3,865,677	910,430	4,776,107
25 Hardee	3.224	0.748	3.972	2,402,031,635	7,434,384	1,724,851	9,159,235
26 Hendry	3.071	0.748	3.819	4,321,080,044	12,739,235	3,102,881	15,842,116
27 Hernando	3.164	0.748	3.912	17,766,044,716	53,963,295	12,757,441	66,720,736
28 Highlands	3.262	0.748	4.010	8,413,975,728	26,348,533	6,041,908	32,390,441
29 Hillsborough	3.205	0.748	3.953	178,487,611,575	549,170,683	128,168,384	677,339,067
30 Holmes	3.040	0.748	3.788	679,234,331	1,982,277	487,745	2,470,022
31 Indian River	3.230	0.748	3.978	30,041,617,271	93,153,047	21,572,285	114,725,332
32 Jackson	3.246	0.748	3.994	2,316,123,567	7,217,412	1,663,162	8,880,574
33 Jefferson	3.195	0.748	3.943	1,017,831,896	3,121,894	730,885	3,852,779
34 Lafayette	3.143	0.748	3.891	392,719,024	1,184,943	282,004	1,466,947
35 Lake	3.274	0.748	4.022	38,523,759,580	121,081,717	27,663,141	148,744,858
36 Lee	3.236	0.748	3.984	137,995,929,691	428,692,635	99,092,117	527,784,752
37 Leon	3.271	0.748	4.019	25,995,511,089	81,630,064	18,666,857	100,296,921
38 Levy	3.268	0.748	4.016	3,275,625,213	10,276,553	2,352,161	12,628,714
39 Liberty	3.119	0.748	3.867	416,549,588	1,247,249	299,116	1,546,365
40 Madison	3.259	0.748	4.007	1,144,649,001	3,581,195	821,950	4,403,145
41 Manatee	3.244	0.748	3.992	68,896,403,965	214,559,937	49,473,130	264,033,067
42 Marion	3.250	0.748	3.998	34,326,688,513	107,099,268	24,649,308	131,748,576
43 Martin	3.268	0.748	4.016	34,050,978,591	106,827,454	24,451,327	131,278,781
44 Monroe	1.184	0.748	1.932	48,012,075,199	54,572,445	34,476,511	89,048,956
45 Nassau	3.287	0.748	4.035	15,930,770,842	50,269,866	11,439,568	61,709,434
46 Okaloosa	3.302	0.748	4.050	30,238,457,352	95,853,491	21,713,631	117,567,122
47 Okeechobee	3.214	0.748	3.962	4,566,986,988	14,091,164	3,279,462	17,370,626
48 Orange	3.232	0.748	3.980	226,170,580,472	701,743,983	162,408,570	864,152,553
49 Osceola	3.321	0.748	4.069	49,718,661,357	158,511,047	35,701,976	194,213,023
50 Palm Beach	3.274	0.748	4.022	326,409,913,434	1,025,919,414	234,388,431	1,260,307,845
51 Pasco	3.274	0.748	4.022	53,471,959,704	168,064,508	38,397,145	206,461,653
52 Pinellas	3.262	0.748	4.010	140,550,573,681	440,136,932	100,926,556	541,063,488
53 Polk	3.232	0.748	3.980	68,474,208,952	212,456,298	49,169,960	261,626,258
54 Putnam	3.181	0.748	3.929	6,865,203,601	20,964,684	4,929,765	25,894,449
55 St. Johns	3.232	0.748	3.980	52,415,518,358	162,630,677	37,638,535	200,269,212
56 St. Lucie	3.214	0.748	3.962	41,210,273,029	127,151,825	29,592,273	156,744,098
57 Santa Rosa	3.271	0.748	4.019	18,510,942,891	58,127,322	13,292,338	71,419,660
58 Sarasota	2.914	0.748	3.662	108,312,798,299	302,998,554	77,777,254	380,775,808
59 Seminole	3.194	0.748	3.942	54,390,126,390	166,773,181	39,056,462	205,829,643
60 Sumter	2.664	0.748	3.412	23,423,364,610	59,903,850	16,819,850	76,723,700
61 Suwannee	3.307	0.748	4.055	2,738,257,370	8,693,200	1,966,288	10,659,488
62 Taylor	3.285	0.748	4.033	2,089,038,559	6,587,992	1,500,097	8,088,089
63 Union	3.241	0.748	3.989	408,701,577	1,271,618	293,480	1,565,098
64 Volusia	3.232	0.748	3.980	63,884,640,491	198,216,152	45,874,283	244,090,435
65 Wakulla	3.229	0.748	3.977	2,367,036,058	7,337,433	1,699,721	9,037,154
66 Walton	1.701	0.748	2.449	43,938,043,187	71,749,067	31,551,030	103,300,097
67 Washington	3.303	0.748	4.051	1,387,817,731	4,400,603	996,564	5,397,167
69 FAMU Lab School	0.000	0.000	0.000	0	0	0	0
70 FAU Lab - PB	0.000	0.000	0.000	0	0	0	0
71 FAU Lab - St. Lucie	0.000	0.000	0.000	0	0	0	0
72 FSU Lab - Broward	0.000	0.000	0.000	0	0	0	0
73 FSU Lab - Leon	0.000	0.000	0.000	0	0	0	0
74 UF Lab School	0.000	0.000	0.000	0	0	0	0
75 Virtual School	0.000	0.000	0.000	0	0	0	0
76 FSU Lab - Bay	0.000	0.000	0.000	0	0	0	0
TOTAL	3.262	0.748	4.010	3,286,296,358,377	9,891,348,974	2,359,823,691	12,251,172,665

Class Size Reduction Allocation Summary

District	PreK-3 Class Size Reduction Allocation	Grades 4-8 Class Size Reduction Allocation	Grades 9-12 Class Size Reduction Allocation	Class Size Reduction Allocation	Prorated Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	9,446,885	9,915,462	7,310,055	26,672,402	26,672,402
2 Baker	1,701,322	1,646,645	1,284,149	4,632,116	4,632,116
3 Bay	10,137,962	10,127,759	7,528,362	27,794,083	27,794,083
4 Bradford	1,038,606	1,002,705	697,919	2,739,230	2,739,230
5 Brevard	24,998,002	26,070,825	20,365,258	71,434,085	71,434,085
6 Broward	84,172,769	90,496,232	74,647,472	249,316,473	249,316,473
7 Calhoun	719,704	697,527	566,323	1,983,554	1,983,554
8 Charlotte	5,363,426	5,686,517	5,300,725	16,350,668	16,350,668
9 Citrus	5,127,400	5,500,620	4,220,644	14,848,664	14,848,664
10 Clay	12,637,155	13,511,668	11,010,556	37,159,379	37,159,379
11 Collier	17,333,045	17,935,387	14,934,940	50,203,372	50,203,372
12 Columbia	3,713,833	3,201,522	2,327,926	9,243,281	9,243,281
13 Dade	114,017,200	123,928,812	98,781,223	336,727,235	336,727,235
14 De Soto	1,509,568	1,640,447	1,139,494	4,289,509	4,289,509
15 Dixie	793,806	659,221	514,619	1,967,646	1,967,646
16 Duval	46,794,823	45,174,102	32,611,542	124,580,467	124,580,467
17 Escambia	13,023,904	12,660,289	10,204,169	35,888,362	35,888,362
18 Flagler	3,970,232	4,829,394	4,112,229	12,911,855	12,911,855
19 Franklin	400,802	412,480	251,882	1,065,164	1,065,164
20 Gadsden	1,542,506	1,432,231	1,091,291	4,066,028	4,066,028
21 Gilchrist	1,130,418	976,893	618,073	2,725,384	2,725,384
22 Glades	707,404	762,832	292,929	1,763,165	1,763,165
23 Gulf	628,451	713,532	521,322	1,863,305	1,863,305
24 Hamilton	511,130	552,235	404,844	1,468,209	1,468,209
25 Hardee	1,639,833	1,751,839	1,255,753	4,647,425	4,647,425
26 Hendry	2,468,756	2,478,010	2,300,909	7,247,675	7,247,675
27 Hernando	8,256,427	8,599,490	6,706,802	23,562,719	23,562,719
28 Highlands	3,889,582	4,028,545	3,331,816	11,249,943	11,249,943
29 Hillsborough	75,631,825	79,354,267	60,325,925	215,312,017	215,312,017
30 Holmes	1,069,734	1,099,567	792,557	2,961,858	2,961,858
31 Indian River	5,711,693	5,796,941	4,869,353	16,377,987	16,377,987
32 Jackson	2,291,841	2,009,608	1,434,210	5,735,659	5,735,659
33 Jefferson	251,803	236,327	203,560	691,690	691,690
34 Lafayette	371,654	385,808	329,787	1,087,249	1,087,249
35 Lake	15,961,907	16,957,243	13,238,947	46,158,097	46,158,097
36 Lee	34,482,699	35,851,174	29,639,152	99,973,025	99,973,025
37 Leon	11,343,287	10,967,964	8,447,318	30,758,569	30,758,569
38 Levy	2,079,012	1,891,368	1,316,563	5,286,943	5,286,943
39 Liberty	454,644	438,310	313,217	1,206,171	1,206,171
40 Madison	771,547	783,568	656,889	2,212,004	2,212,004
41 Manatee	17,149,446	17,953,986	13,930,227	49,033,659	49,033,659
42 Marion	15,354,218	15,869,302	12,603,951	43,827,471	43,827,471
43 Martin	5,674,502	7,097,897	5,579,516	18,351,915	18,351,915
44 Monroe	2,934,137	3,247,706	2,446,982	8,628,825	8,628,825
45 Nassau	4,311,961	4,610,474	3,633,198	12,555,633	12,555,633
46 Okaloosa	10,977,138	11,638,159	8,330,361	30,945,658	30,945,658
47 Okeechobee	2,051,817	2,140,927	1,631,132	5,823,926	5,823,926
48 Orange	72,703,564	76,726,241	58,597,890	208,027,695	208,027,695
49 Osceola	22,968,890	26,918,630	21,388,892	71,276,412	71,276,412
50 Palm Beach	64,170,749	70,354,696	57,562,776	192,088,221	192,088,221
51 Pasco	28,447,031	30,938,408	22,568,110	81,953,549	81,953,549
52 Pinellas	29,493,478	30,692,524	26,393,600	86,579,602	86,579,602
53 Polk	39,206,119	41,084,461	33,249,723	113,540,303	113,540,303
54 Putnam	3,556,741	3,505,587	2,416,624	9,478,952	9,478,952
55 St. Johns	16,734,013	18,293,599	14,269,292	49,296,904	49,296,904
56 St. Lucie	14,458,139	16,390,469	13,671,743	44,520,351	44,520,351
57 Santa Rosa	9,842,077	10,886,302	8,665,517	29,393,896	29,393,896
58 Sarasota	14,893,360	17,496,164	13,504,526	45,894,050	45,894,050
59 Seminole	20,615,853	22,439,108	18,704,289	61,759,250	61,759,250
60 Sumter	3,495,944	3,456,279	2,516,794	9,469,017	9,469,017
61 Suwannee	1,978,691	1,977,436	1,487,320	5,443,447	5,443,447
62 Taylor	1,028,183	896,380	580,109	2,504,672	2,504,672
63 Union	890,498	811,715	502,122	2,204,335	2,204,335
64 Volusia	19,928,434	21,701,446	17,971,226	59,601,106	59,601,106
65 Wakulla	1,996,421	1,734,124	1,303,240	5,033,785	5,033,785
66 Walton	3,961,931	4,143,610	2,940,467	11,046,008	11,046,008
67 Washington	1,159,301	1,100,164	817,171	3,076,636	3,076,636
69 FAMU Lab School	199,657	208,778	168,462	576,897	576,897
70 FAU Lab - PB	270,601	360,103	648,450	1,279,154	1,279,154
71 FAU Lab - St. Lucie	647,801	772,802	0	1,420,603	1,420,603
72 FSU Lab - Broward	488,510	235,209	0	723,719	723,719
73 FSU Lab - Leon	486,455	683,133	614,309	1,783,897	1,783,897
74 UF Lab School	230,852	475,821	457,918	1,164,591	1,164,591
75 Virtual School	0	0	0	0	0
76 FSU Lab - Bay	0	0	112,006	112,006	112,006

Total 960,403,109 1,019,007,056 805,168,647 2,784,578,812 2,784,578,812

PreK to 3 Class Size Reduction Allocation

District	2023-2024 PreK-3 Unweighted Public FTE	2023-2024 PreK-3 Weighted Public FTE	\$947.59 X WFTE	Comparable Wage Factor	PreK to 3 Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,812.96	9,969.38	9,446,885		9,446,885
2 Baker	1,584.31	1,795.42	1,701,322		1,701,322
3 Bay	8,808.96	10,698.68	10,137,962		10,137,962
4 Bradford	957.11	1,096.05	1,038,606		1,038,606
5 Brevard	22,846.35	26,380.61	24,998,002		24,998,002
6 Broward	74,078.26	86,814.17	82,264,239	1.0232	84,172,769
7 Calhoun	647.92	759.51	719,704		719,704
8 Charlotte	4,817.49	5,660.07	5,363,426		5,363,426
9 Citrus	4,794.62	5,410.99	5,127,400		5,127,400
10 Clay	11,618.86	13,336.10	12,637,155		12,637,155
11 Collier	14,605.00	17,410.73	16,498,234	1.0506	17,333,045
12 Columbia	3,400.40	3,919.24	3,713,833		3,713,833
13 Dade	100,234.42	118,161.00	111,968,182	1.0183	114,017,200
14 De Soto	1,408.82	1,593.06	1,509,568		1,509,568
15 Dixie	718.87	837.71	793,806		793,806
16 Duval	42,830.65	49,029.97	46,460,309	1.0072	46,794,823
17 Escambia	12,052.62	13,744.24	13,023,904		13,023,904
18 Flagler	3,639.26	4,189.82	3,970,232		3,970,232
19 Franklin	361.83	422.97	400,802		400,802
20 Gadsden	1,428.19	1,627.82	1,542,506		1,542,506
21 Gilchrist	968.81	1,192.94	1,130,418		1,130,418
22 Glades	651.21	746.53	707,404		707,404
23 Gulf	565.47	663.21	628,451		628,451
24 Hamilton	470.53	539.40	511,130		511,130
25 Hardee	1,521.86	1,730.53	1,639,833		1,639,833
26 Hendry	2,270.48	2,605.30	2,468,756		2,468,756
27 Hernando	7,483.31	8,713.08	8,256,427		8,256,427
28 Highlands	3,610.84	4,104.71	3,889,582		3,889,582
29 Hillsborough	67,818.27	79,040.33	74,897,826	1.0098	75,631,825
30 Holmes	1,006.09	1,128.90	1,069,734		1,069,734
31 Indian River	5,166.07	6,027.60	5,711,693		5,711,693
32 Jackson	2,110.79	2,418.60	2,291,841		2,291,841
33 Jefferson	233.39	265.73	251,803		251,803
34 Lafayette	348.27	392.21	371,654		371,654
35 Lake	14,809.82	16,844.74	15,961,907		15,961,907
36 Lee	30,477.93	35,954.84	34,070,447	1.0121	34,482,699
37 Leon	10,567.46	11,970.67	11,343,287		11,343,287
38 Levy	1,920.62	2,194.00	2,079,012		2,079,012
39 Liberty	408.21	479.79	454,644		454,644
40 Madison	720.47	814.22	771,547		771,547
41 Manatee	15,853.92	18,097.96	17,149,446		17,149,446
42 Marion	13,856.42	16,203.44	15,354,218		15,354,218
43 Martin	5,043.40	5,915.59	5,605,554	1.0123	5,674,502
44 Monroe	2,538.95	2,959.40	2,804,298	1.0463	2,934,137
45 Nassau	3,998.76	4,550.45	4,311,961		4,311,961
46 Okaloosa	10,118.85	11,584.27	10,977,138		10,977,138
47 Okeechobee	1,909.10	2,165.30	2,051,817		2,051,817
48 Orange	61,746.81	76,010.21	72,026,515	1.0094	72,703,564
49 Osceola	20,631.84	24,239.27	22,968,890		22,968,890
50 Palm Beach	55,979.48	64,853.43	61,454,462	1.0442	64,170,749
51 Pasco	25,553.86	30,020.40	28,447,031		28,447,031
52 Pinellas	26,641.27	31,031.63	29,405,262	1.0030	29,493,478
53 Polk	35,656.24	41,374.56	39,206,119		39,206,119
54 Putnam	3,310.32	3,753.46	3,556,741		3,556,741
55 St. Johns	15,397.45	17,659.55	16,734,013		16,734,013
56 St. Lucie	13,417.09	15,257.80	14,458,139		14,458,139
57 Santa Rosa	8,716.01	10,386.43	9,842,077		9,842,077
58 Sarasota	13,164.70	15,461.97	14,651,608	1.0165	14,893,360
59 Seminole	19,158.94	21,756.09	20,615,853		20,615,853
60 Sumter	3,212.78	3,689.30	3,495,944		3,495,944
61 Suwannee	1,849.62	2,088.13	1,978,691		1,978,691
62 Taylor	965.02	1,085.05	1,028,183		1,028,183
63 Union	834.76	939.75	890,498		890,498
64 Volusia	18,180.72	21,030.65	19,928,434		19,928,434
65 Wakulla	1,846.72	2,106.84	1,996,421		1,996,421
66 Walton	3,700.50	4,181.06	3,961,931		3,961,931
67 Washington	1,031.04	1,223.42	1,159,301		1,159,301
69 FAMU Lab School	187.79	210.70	199,657		199,657
70 FAU Lab - PB	243.51	273.48	259,147	1.0442	270,601
71 FAU Lab - St. Lucie	604.21	683.63	647,801		647,801
72 FSU Lab - Broward	446.58	503.84	477,434	1.0232	488,510
73 FSU Lab - Leon	456.76	513.36	486,455		486,455
74 UF Lab School	217.13	243.62	230,852		230,852
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0

Total 859,247.35 1,002,738.91 950,185,364 960,403,109

Grades 4 to 8 Class Size Reduction Allocation

District	2023-2024	2023-2024	\$904.74 X WFTE	Comparable Wage Factor	Grades 4 to 8 Class Size Reduction Allocation
	Unweighted Public FTE	Weighted Public FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	10,883.61	10,959.46	9,915,462		9,915,462
2 Baker	1,814.73	1,820.02	1,646,645		1,646,645
3 Bay	10,408.62	11,194.11	10,127,759		10,127,759
4 Bradford	1,096.37	1,108.28	1,002,705		1,002,705
5 Brevard	28,050.78	28,815.82	26,070,825		26,070,825
6 Broward	94,747.07	97,756.62	88,444,324	1.0232	90,496,232
7 Calhoun	754.51	770.97	697,527		697,527
8 Charlotte	6,111.81	6,285.25	5,686,517		5,686,517
9 Citrus	5,959.25	6,079.78	5,500,620		5,500,620
10 Clay	14,598.63	14,934.31	13,511,668		13,511,668
11 Collier	18,068.14	18,869.03	17,071,566	1.0506	17,935,387
12 Columbia	3,513.62	3,538.61	3,201,522		3,201,522
13 Dade	127,435.49	134,515.63	121,701,671	1.0183	123,928,812
14 De Soto	1,799.14	1,813.17	1,640,447		1,640,447
15 Dixie	726.63	728.63	659,221		659,221
16 Duval	48,194.07	49,573.55	44,851,174	1.0072	45,174,102
17 Escambia	13,743.30	13,993.29	12,660,289		12,660,289
18 Flagler	5,155.45	5,337.88	4,829,394		4,829,394
19 Franklin	454.13	455.91	412,480		412,480
20 Gadsden	1,534.14	1,583.03	1,432,231		1,432,231
21 Gilchrist	1,047.69	1,079.75	976,893		976,893
22 Glades	823.26	843.15	762,832		762,832
23 Gulf	730.61	788.66	713,532		713,532
24 Hamilton	599.96	610.38	552,235		552,235
25 Hardee	1,917.48	1,936.29	1,751,839		1,751,839
26 Hendry	2,639.92	2,738.92	2,478,010		2,478,010
27 Hernando	9,326.58	9,504.93	8,599,490		8,599,490
28 Highlands	4,386.43	4,452.71	4,028,545		4,028,545
29 Hillsborough	83,688.66	86,858.26	78,584,142	1.0098	79,354,267
30 Holmes	1,213.85	1,215.34	1,099,567		1,099,567
31 Indian River	6,274.58	6,407.30	5,796,941		5,796,941
32 Jackson	2,104.79	2,221.20	2,009,608		2,009,608
33 Jefferson	255.14	261.21	236,327		236,327
34 Lafayette	424.77	426.43	385,808		385,808
35 Lake	18,334.10	18,742.67	16,957,243		16,957,243
36 Lee	37,547.74	39,152.20	35,422,561	1.0121	35,851,174
37 Leon	11,948.82	12,122.78	10,967,964		10,967,964
38 Levy	2,073.73	2,090.51	1,891,368		1,891,368
39 Liberty	455.86	484.46	438,310		438,310
40 Madison	859.02	866.07	783,568		783,568
41 Manatee	19,351.76	19,844.36	17,953,986		17,953,986
42 Marion	16,693.22	17,540.18	15,869,302		15,869,302
43 Martin	7,240.60	7,749.91	7,011,654	1.0123	7,097,897
44 Monroe	3,299.29	3,430.81	3,103,991	1.0463	3,247,706
45 Nassau	4,993.64	5,095.91	4,610,474		4,610,474
46 Okaloosa	12,471.98	12,863.54	11,638,159		11,638,159
47 Okeechobee	2,334.33	2,366.40	2,140,977		2,140,977
48 Orange	79,747.46	84,015.00	76,011,731	1.0094	76,726,241
49 Osceola	28,660.99	29,752.89	26,918,630		26,918,630
50 Palm Beach	71,629.84	74,470.73	67,376,648	1.0442	70,354,696
51 Pasco	33,046.99	34,195.91	30,938,408		30,938,408
52 Pinellas	32,646.18	33,822.67	30,600,722	1.0030	30,692,524
53 Polk	44,044.46	45,410.24	41,084,461		41,084,461
54 Putnam	3,837.65	3,874.69	3,505,587		3,505,587
55 St. Johns	19,830.66	20,219.73	18,293,599		18,293,599
56 St. Lucie	17,808.75	18,116.22	16,390,469		16,390,469
57 Santa Rosa	11,636.15	12,032.52	10,886,302		10,886,302
58 Sarasota	18,210.14	19,024.43	17,212,163	1.0165	17,496,164
59 Seminole	24,416.29	24,801.72	22,439,108		22,439,108
60 Sumter	3,768.62	3,820.19	3,456,279		3,456,279
61 Suwannee	2,176.79	2,185.64	1,977,436		1,977,436
62 Taylor	971.36	990.76	896,380		896,380
63 Union	884.12	897.18	811,715		811,715
64 Volusia	23,358.40	23,986.39	21,701,446		21,701,446
65 Wakulla	1,874.32	1,916.71	1,734,124		1,734,124
66 Walton	4,520.85	4,579.89	4,143,610		4,143,610
67 Washington	1,156.02	1,216.00	1,100,164		1,100,164
69 FAMU Lab School	230.76	230.76	208,778		208,778
70 FAU Lab - PB	381.17	381.17	344,860	1.0442	360,103
71 FAU Lab - St. Lucie	851.53	854.17	772,802		772,802
72 FSU Lab - Broward	253.04	254.08	229,876	1.0232	235,209
73 FSU Lab - Leon	755.00	755.06	683,133		683,133
74 UF Lab School	525.92	525.92	475,821		475,821
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0

Total 1,075,310.76 1,114,158.35 1,008,023,625 1,019,007,056

Grades 9 to 12 Class Size Reduction Allocation

District	2023-2024	2023-2024	\$906.93 X WFTE	Comparable Wage Factor	Grades 9 to 12 Class Size Reduction Allocation
	Grades 9-12 Unweighted Public FTE	Grades 9-12 Weighted Public FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,041.30	8,060.22	7,310,055		7,310,055
2 Baker	1,396.00	1,415.93	1,284,149		1,284,149
3 Bay	7,774.40	8,300.93	7,528,362		7,528,362
4 Bradford	770.33	769.54	697,919		697,919
5 Brevard	21,981.83	22,455.16	20,365,258		20,365,258
6 Broward	78,533.02	80,441.62	72,954,918	1.0232	74,647,472
7 Calhoun	604.94	624.44	566,323		566,323
8 Charlotte	5,700.55	5,844.69	5,300,725		5,300,725
9 Citrus	4,511.89	4,653.77	4,220,644		4,220,644
10 Clay	11,904.92	12,140.47	11,010,556		11,010,556
11 Collier	15,135.47	15,674.45	14,215,629	1.0506	14,934,940
12 Columbia	2,511.28	2,566.82	2,327,926		2,327,926
13 Dade	102,640.75	106,960.86	97,006,013	1.0183	98,781,223
14 De Soto	1,250.75	1,256.43	1,139,494		1,139,494
15 Dixie	551.56	567.43	514,619		514,619
16 Duval	34,441.55	35,701.12	32,378,417	1.0072	32,611,542
17 Escambia	10,885.68	11,251.33	10,204,169		10,204,169
18 Flagler	4,387.40	4,534.23	4,112,229		4,112,229
19 Franklin	276.49	277.73	251,882		251,882
20 Gadsden	1,167.80	1,203.28	1,091,291		1,091,291
21 Gilchrist	659.11	681.50	618,073		618,073
22 Glades	320.93	322.99	292,929		292,929
23 Gulf	554.88	574.82	521,322		521,322
24 Hamilton	443.67	446.39	404,844		404,844
25 Hardee	1,369.76	1,384.62	1,255,753		1,255,753
26 Hendry	2,467.69	2,537.03	2,300,909		2,300,909
27 Hernando	7,288.43	7,395.06	6,706,802		6,706,802
28 Highlands	3,629.11	3,673.73	3,331,816		3,331,816
29 Hillsborough	63,826.99	65,871.09	59,740,468	1.0098	60,325,925
30 Holmes	872.51	873.89	792,557		792,557
31 Indian River	5,243.49	5,369.05	4,869,353		4,869,353
32 Jackson	1,507.49	1,581.39	1,434,210		1,434,210
33 Jefferson	216.19	224.45	203,560		203,560
34 Lafayette	354.75	363.63	329,787		329,787
35 Lake	14,247.22	14,597.54	13,238,947		13,238,947
36 Lee	31,257.75	32,290.04	29,284,806	1.0121	29,639,152
37 Leon	9,129.14	9,314.19	8,447,318		8,447,318
38 Levy	1,434.78	1,451.67	1,316,563		1,316,563
39 Liberty	341.36	345.36	313,217		313,217
40 Madison	706.88	724.30	656,889		656,889
41 Manatee	15,088.65	15,359.76	13,930,227		13,930,227
42 Marion	13,257.53	13,897.38	12,603,951		12,603,951
43 Martin	5,835.33	6,077.34	5,511,722	1.0123	5,579,516
44 Monroe	2,522.68	2,578.70	2,338,700	1.0463	2,446,982
45 Nassau	3,903.44	4,006.04	3,633,198		3,633,198
46 Okaloosa	8,890.40	9,185.23	8,330,361		8,330,361
47 Okeechobee	1,790.90	1,798.52	1,631,132		1,631,132
48 Orange	61,924.40	64,009.57	58,052,199	1.0094	58,597,890
49 Osceola	23,066.33	23,583.84	21,388,892		21,388,892
50 Palm Beach	58,922.28	60,783.30	55,126,198	1.0442	57,562,776
51 Pasco	24,181.87	24,884.07	22,568,110		22,568,110
52 Pinellas	28,055.80	29,015.09	26,314,656	1.0030	26,393,600
53 Polk	35,378.05	36,661.84	33,249,723		33,249,723
54 Putnam	2,652.85	2,664.62	2,416,624		2,416,624
55 St. Johns	15,460.56	15,733.62	14,269,292		14,269,292
56 St. Lucie	14,993.38	15,074.75	13,671,743		13,671,743
57 Santa Rosa	9,311.74	9,554.78	8,665,517		8,665,517
58 Sarasota	14,111.17	14,648.67	13,285,318	1.0165	13,504,526
59 Seminole	20,441.35	20,623.74	18,704,289		18,704,289
60 Sumter	2,741.87	2,775.07	2,516,794		2,516,794
61 Suwannee	1,641.73	1,639.95	1,487,320		1,487,320
62 Taylor	627.26	639.64	580,109		580,109
63 Union	551.75	553.65	502,122		502,122
64 Volusia	19,245.91	19,815.45	17,971,226		17,971,226
65 Wakulla	1,422.43	1,436.98	1,303,240		1,303,240
66 Walton	3,243.13	3,242.22	2,940,467		2,940,467
67 Washington	871.01	901.03	817,171		817,171
69 FAMU Lab School	187.70	185.75	168,462		168,462
70 FAU Lab - PB	693.05	684.73	621,002	1.0442	648,450
71 FAU Lab - St. Lucie	0.00	0.00	0		0
72 FSU Lab - Broward	0.00	0.00	0	1.0232	0
73 FSU Lab - Leon	679.90	677.35	614,309		614,309
74 UF Lab School	508.90	504.91	457,918		457,918
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	125.00	123.50	112,006		112,006
Total	852,668.39	878,044.28	796,324,699		805,168,647

2023-2024 FEFP - CONFERENCE REPORT, MAY 2, 2023
 State-Funded Discretionary Supplement

District	2023-2024 Unweighted FTE	2023-2024 Scholarship FTE	Potential .748 Mill Discretionary Local Effort	Value of Discretionary Mills per FTE	State-Funded Discretionary Local Effort Supplement	State-Funded Discretionary Base	State-Funded Discretionary Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	31,792.99	3,625.34	17,502,255	550.51	1,995,786	3,977,321	5,973,107
2 Baker	4,918.19	120.34	1,203,653	244.73	29,451	168,342	197,793
3 Bay	27,874.00	718.54	20,720,103	743.35	534,127	851,976	1,386,103
4 Bradford	3,210.85	363.85	1,094,568	340.90	124,036	483,406	607,442
5 Brevard	79,849.34	6,324.48	51,575,644	645.91	4,085,045	7,349,424	11,434,469
6 Broward	272,606.05	24,534.77	214,766,689	787.83	19,329,228	28,568,613	47,897,841
7 Calhoun	2,083.69	22.46	422,013	202.53	4,549	29,938	34,487
8 Charlotte	17,691.86	932.51	22,342,315	1,262.86	1,177,630	1,030,343	2,207,973
9 Citrus	16,435.91	905.40	11,290,160	686.92	621,937	1,030,478	1,652,415
10 Clay	40,309.21	1,642.14	13,172,349	326.78	536,619	1,854,457	2,391,076
11 Collier	50,791.17	2,799.31	113,094,602	2,226.66	6,233,112	2,921,920	9,155,032
12 Columbia	10,279.19	820.11	3,123,561	303.87	249,207	877,894	1,127,101
13 Dade	367,941.88	36,438.08	342,227,772	930.11	33,891,423	38,312,893	72,204,316
14 De Soto	4,689.78	202.66	1,997,690	425.97	86,327	249,857	336,184
15 Dixie	2,143.21	138.79	583,063	272.05	37,758	199,802	237,560
16 Duval	141,955.53	14,510.10	81,282,962	572.59	8,308,338	16,787,527	25,095,865
17 Escambia	40,046.49	3,016.29	22,611,038	564.62	1,703,058	3,606,266	5,309,264
18 Flagler	14,201.17	838.62	12,427,871	875.13	733,902	855,362	1,589,264
19 Franklin	1,150.18	35.28	2,595,340	2,256.46	79,608	33,732	113,340
20 Gadsden	4,641.47	491.69	1,600,032	344.73	169,500	697,974	867,474
21 Gilchrist	2,969.65	258.45	925,155	311.54	80,518	354,932	435,450
22 Glades	1,853.61	52.01	836,038	451.03	23,458	78,957	102,415
23 Gulf	1,956.86	97.76	2,627,985	1,342.96	131,288	145,408	276,696
24 Hamilton	1,697.12	132.15	910,430	536.46	70,893	205,650	276,543
25 Hardee	4,918.53	76.95	1,724,851	350.68	26,985	95,611	122,596
26 Hendry	13,802.85	435.96	3,102,881	224.80	98,004	293,414	391,418
27 Hernando	26,359.83	1,934.29	12,757,441	483.97	936,138	2,135,088.00	3,071,226
28 Highlands	12,613.03	866.13	6,041,908	479.02	414,894	1,046,435.00	1,461,329
29 Hillsborough	234,990.31	15,194.06	128,168,384	545.42	8,287,144	17,370,212.00	25,657,356
30 Holmes	3,250.92	84.71	487,745	150.03	12,709	102,034.00	114,743
31 Indian River	17,843.37	1,118.86	21,572,285	1,208.98	1,352,679	1,199,116.00	2,551,795
32 Jackson	5,994.62	191.80	1,663,162	277.44	53,213	264,349.00	317,562
33 Jefferson	971.88	261.19	730,885	752.03	196,423	473,243.00	669,666
34 Lafayette	1,163.58	35.26	282,004	242.36	8,546	54,229.00	62,775
35 Lake	51,531.14	3,791.52	27,663,141	536.82	2,035,364	4,194,329.00	6,229,693
36 Lee	104,369.14	4,562.00	99,092,117	949.44	4,331,345	5,551,099.00	9,882,444
37 Leon	34,125.68	2,301.25	18,666,857	547.00	1,258,784	2,635,272.00	3,894,056
38 Levy	5,817.30	355.54	2,352,161	404.34	143,759	479,789.00	623,548
39 Liberty	1,307.58	24.06	299,116	228.76	5,504	38,878.00	44,382
40 Madison	2,392.40	82.86	821,950	343.57	28,468	109,505.00	137,973
41 Manatee	53,766.67	3,274.77	49,473,130	920.14	3,013,247	3,656,323.00	6,669,570
42 Marion	48,130.89	3,557.69	24,649,308	512.13	1,822,000	3,787,872.00	5,609,872
43 Martin	19,192.65	1,057.94	24,451,327	1,273.99	1,347,805	1,243,989.00	2,591,794
44 Monroe	8,736.71	359.79	34,476,511	3,946.17	1,419,793	369,429.00	1,789,222
45 Nassau	13,801.72	838.98	11,439,568	828.85	695,389	1,072,027.00	1,767,416
46 Okaloosa	34,016.69	1,922.41	21,713,631	638.32	1,227,113	2,400,735.00	3,627,848
47 Okeechobee	6,451.51	296.89	3,279,462	508.32	150,915	374,960.00	525,875
48 Orange	220,465.36	14,982.44	162,408,570	736.66	11,036,964	17,848,062.00	28,885,026
49 Osceola	79,465.82	5,776.87	35,701,976	449.27	2,595,374	6,621,952.00	9,217,326
50 Palm Beach	203,305.63	16,397.90	234,388,431	1,152.89	18,904,975	18,026,665.00	36,931,640
51 Pasco	88,536.21	4,270.35	38,397,145	433.69	1,852,008	4,789,125.00	6,641,133
52 Pinellas	99,690.85	11,669.33	100,926,556	1,012.40	11,814,030	13,683,290.00	25,497,320
53 Polk	123,541.52	7,917.98	49,169,960	398.00	3,151,356	9,021,951.00	12,173,307
54 Putnam	10,314.21	440.32	4,929,765	477.96	210,455	611,119.00	821,574
55 St. Johns	54,145.47	2,618.69	37,638,535	695.14	1,820,356	3,256,314.00	5,076,670
56 St. Lucie	49,935.59	3,433.43	29,592,273	592.61	2,034,685	4,131,721.00	6,166,406
57 Santa Rosa	32,137.39	1,601.77	13,292,338	413.61	662,508	1,741,446.00	2,403,954
58 Sarasota	48,971.85	3,371.82	77,777,254	1,588.20	5,355,125	3,477,077.00	8,832,202
59 Seminole	71,360.08	6,759.17	39,056,462	547.32	3,699,429	8,078,956.00	11,778,385
60 Sumter	10,068.08	299.14	16,819,850	1,670.61	499,746	292,904.00	792,650
61 Suwannee	6,189.05	424.02	1,966,288	317.70	134,711	531,235.00	665,946
62 Taylor	2,776.96	207.69	1,500,097	540.19	112,192	296,113.00	408,305
63 Union	2,351.48	80.85	293,480	124.81	10,091	121,289.00	131,380
64 Volusia	66,219.17	4,674.83	45,874,283	692.76	3,238,535	4,810,821.00	8,049,356
65 Wakulla	5,331.42	186.10	1,699,721	318.81	59,331	239,757.00	299,088
66 Walton	12,198.75	655.30	31,551,030	2,586.42	1,694,881	625,392.00	2,320,273
67 Washington	3,237.62	148.74	996,564	307.81	45,784	230,542.00	276,326
69 FAMU Lab School	606.25	0.00	0	0.00	0	0.00	0
70 FAU Lab - PB	1,317.73	0.00	0	0.00	0	0.00	0
71 FAU Lab - St. Lucie	1,455.74	0.00	0	0.00	0	0.00	0
72 FSU Lab - Broward	699.62	0.00	0	0.00	0	0.00	0
73 FSU Lab - Leon	1,892.26	0.00	0	0.00	0	0.00	0
74 UF Lab School	1,254.95	0.00	0	0.00	0	0.00	0
75 Virtual School	48,849.99	0.00	0	0.00	0	0.00	0
76 FSU Lab - Bay	125	0.00	0	0.00	0	0.00	0
TOTAL	3,095,082.45	227,562.78	2,359,823,691	762.44	178,035,555	258,056,081	436,091,636

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
17	25	Polk State College - Northeast Ridge Phase I (SF 1147) (HF 0611)		16,200,000	-	16,200,000
17	32	South Florida State College - Multiuse Driving Range Training Facility (SF 2121) (HF 1844)		3,200,000	-	3,200,000
17	33	South Florida State College - Swimming Pool (SF 3207)		500,000	-	500,000
17	34	St. Johns River State College - STEAM Complex Rem/Add-Palatka (SF 3208)		13,958,253	20,194,197	34,152,450
18	6	Florida Gulf Coast University - Reed Hall Renovations		14,494,567	-	14,494,567
18	10	Florida Polytechnic University - Student Achievement Center		11,208,748	-	11,208,748
18	15	Florida State University - Hydrogen Research Center (SF 2713) (HF 1410)		4,000,000	-	4,000,000
18	22	University of Florida - Academic and Research Collaboration Center (SF 2958) (HF 2103)		11,000,000	-	11,000,000
18	36	University of South Florida - Sarasota-Manatee Campus Academic STEM Nursing Facility (SF 1036) (HF 0401)		20,000,000	-	20,000,000
18	39	University of West Florida - Southside Residence Halls Demolition (SF 1464) (HF 0362)		5,000,000	-	5,000,000
23 A	P	Fixed Capital Outlay - Public Broadcasting Projects		-	6,435,609	6,435,609
23 B	5	Polk County Public Schools - Heartland Biztown & Finance Park (SF 1232) (HF 0966)		750,000	-	750,000
23 B	7	Sarasota Academy of the Arts - Campus Expansion Project (SF 2720) (HF 1448)		600,000	-	600,000
58	3	Barry BIG: Bridging Industry Gaps - Focus on Health Care Workforce (SF 1301) (HF 0281)		653,216	-	653,216
58	7	Florida Career College - Student Expense Assistance Program (SF 3216) (HF 0767)		400,000	-	400,000
58	10	Herzing University - Advanced Nursing Lab/Simulation Training Center (SF 1049) (HF 0099)		400,000	-	400,000
58	12	Miami Media School - Fair and Balanced Media Scholarship Program (SF 1312) (HF 0743)		500,000	-	500,000
58	14	St. Thomas University - Institute for Law, Liberty, & Civics (SF 3242) (HF 1340)		500,000	-	500,000
59 A	8	Webber International University- Health Science Building (SF 1263) (HF 0004)		250,000	-	250,000
76	4	Riviera Beach School Readiness Outreach Initiative (SF 2094)		218,000	-	218,000
86	13	Guide Right Boys Leadership, Education, and Mentorship Program (SF 3090) (HF 0729)		150,000	-	150,000
86	16	Rolling Readers Space Coast Post Pandemic Reading Initiative (SF 1982) (HF 1617)		150,000	-	150,000
86	17	The Parent Help Center Training Facility (SF 2536) (HF 1740)		1,091,360	-	1,091,360
95	6	Solving with Students (SF 2939) (HF 1964)		735,006	-	735,006
96	4	Florida Music Education Association (SF 3101)		60,000	-	60,000
96	8	Lil' Abner Foundation (SF 2338) (HF 1345)		525,000	-	525,000
96	11	Muzology (SF 1012) (HF 0125)		500,000	-	500,000
96	13	School Bond Issuance Database (SF 1308) (HF 0301)		670,223	-	670,223
96	17	The Ben Franklin Project (SF 1826) (HF 1562)		2,000,000	-	2,000,000
96	18	The Greatest Save Teen Program (SF 1493) (HF 0084)		225,000	-	225,000
96	30	Salary Increase to Full-Time Classroom Teachers Employed by a Juvenile Justice Education Program or School		2,100,000	-	2,100,000
100	12	Aerospace Center for Excellence and Sun 'n Fun Long Term Resiliency Plan (SF 1677) (HF 0662)		450,000	-	450,000
100	17	B. Wright Leadership Academy's Excellence in STEAM Program, Serving Disadvantaged Youth (SF 2192) (HF 2219)		100,000	-	100,000
100	22	Carpentry - Viera High School (SF 1984) (HF 0852)		100,000	-	100,000
100	23	Certified Teens (SF 1240) (HF 0121)		175,000	-	175,000
100	28	Community Scholars - Central Florida (SF 2932) (HF 2232)		140,000	-	140,000
100	29	Creating Personalized Pathways for Accelerated Learning Toward Graduation and Career Readiness (SF 3206) (HF 1876)		250,000	-	250,000
100	32	Dibia DREAM 'DREAM Academy & STEM Saturdays' (SF 1277) (HF 0830)		750,000	-	750,000
100	34	Every Child Has a Dream Program (SF 2444) (HF 0222)		300,000	-	300,000
100	35	Expanding Elementary Career and Technical Education Opportunities (SF 2535) (HF 1258)		850,000	-	850,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
100	40	Growing Beyond Earth STEM Education Program (SF 1446) (HF 1931)		995,000	-	995,000
100	42	Guy Harvey Foundation's Get Kids Salty Education Pathway in Bay County (SF 1733) (HF 1360)		2,000,000	-	2,000,000
100	51	Northeast Florida 21st Century Workforce Development (SF 2673) (HF 2183)		400,000	-	400,000
100	63	Striving for Excellence Inc. (SF 1437) (HF 1242)		165,000	-	165,000
100	64	Student Workforce Development Program (HF 1980)		130,626	-	130,626
100	65	Summer Boost Kindergarten Readiness Camp (SF 1940)		250,000	-	250,000
100	66	Supporting Parents, Teachers and Students to Improve Science Test Scores in Florida (SF 2666) (HF 1569)		307,637	-	307,637
100	68	The JA HOPE Project for Brevard County (SF 2163) (HF 0071)		150,000	-	150,000
100	72	Wayman Academy of the Arts (SF 3137) (HF 1958)		350,000	-	350,000
100	73	Weston Music Society In School Music Program and Music Grants (SF 3245) (HF 0625)		12,000	-	12,000
100	75	Youth Resiliency Program of Southwest Florida (SF 2507) (HF 1412)		350,000	-	350,000
104	8	KIPP Capacity/Growth Project (SF 1760) (HF 1325)		1,000,000	-	1,000,000
105	7	Education Foundation of Sarasota County HUB facility (SF 2180) (HF 1435)		1,500,000	-	1,500,000
105	8	Fire Sprinkler Compliance (HF 0716)		142,000	-	142,000
105	21	Wayman Academy of the Arts (SF 3137) (HF 1958)		150,000	-	150,000
119	2	Adult Literacy League - Building a Thriving Central Florida through Literacy and Education (SF 2709) (HF 2325)		25,000	-	25,000
119	3	Career Online Adult High School Program for State of Florida Library System (SF 1713) (HF 0895)		750,000	-	750,000
240 A	4	ASC Disability Theatre Enrichment Program for Neurodiverse Individuals (SF 1320) (HF 1870)		350,000	-	350,000
243 A	7	Employ Special Needs Community - New Home for Promise Inc. Treasures Thrift Shoppe (SF 1530) (HF 1170)		250,000	-	250,000
243 A	9	Hurricane Hardening at The Arc of Palm Beach County's South Campus (Palm Springs, FL) (SF 1284) (HF 247)		555,000	-	555,000
315	6	Amour Creations by G'Bre - Piloting Our Youth Program (SF 1684) (HF 1213)		200,000	-	200,000
315	17	EJS Project Teen Center (SF 1233) (HF 1898)		250,000	-	250,000
315	22	Family Support Services of North Florida - Community Reinvestment (SF 2149) (HF 1865)		350,000	-	350,000
315	24	Florida Coalition for Children Foundation - Center for Parent Leadership (SF 1754) (HF 571)		250,000	-	250,000
315	33	Making an Impact Community Resource Guide for Basic Needs Services (SF 1185) (HF 977)		16,768	-	16,768
354	3	City of Deland - The Bridge Homeless Shelter (SF 2367) (HF 1762)		500,000	-	500,000
354	6	Hardee County Ministerial Association - Hardee Help Center (SF 2075) (HF 1852)		200,000	-	200,000
354	7	HOPE (Helping Our People Everyday) Mission - Miami-Dade (SF 2261) (HF 228)		105,000	-	105,000
378	2	Academy at Glengary - Workforce Training and Job Placement (SF 1662) (HF 520)		350,000	-	350,000
378	11	Camp Boggy Creek - Childrens' Mental Health Sessions (SF 1365) (HF 630)		350,000	-	350,000
378	20	City of West Park - Mental Health Initiative (SF 2862) (HF 771)		150,000	-	150,000
378	25	Dellenbach Foundation - Fresh Start Program (SF 1976) (HF 999)		50,000	-	50,000
378	33	Florida Recovery Schools of Central Florida (SF 1163) (HF 1004)		100,000	-	100,000
378	38	Hispanic Unity of Florida - LIFT + HEAL (Lifting Individuals from Postpartum Trauma) (SF 1673) (HF 801)		500,000	-	500,000
378	65	Pinellas County Urban League - Center for Trauma Recovery, Wellness, and Healing Justice (SF 1357) (HF 1782)		965,000	-	965,000
378	70	Small Steps, Big Progress - Mental Health Dimensions of Wellness (HF 2231)		100,000	-	100,000
378	75	Volusia Recovery Alliance - Freedom to Change/Inmate Sustained Recovery Program (SF 2169) (HF 1159)		96,000	-	96,000
378	84	Miami-Dade County - Increasing Access to Opioid Treatment (SF 1583) (HF 1151)		-	737,500	737,500
387 A	26	Operation PAR Largo Campus - Residential Flooding Remedy (SF 3228) (HF 1784)		180,960	-	180,960

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
387 A	30	Pinellas County Urban League - Center for Trauma Recovery, Wellness, and Healing Justice (SF 1357) (HF 1782)		150,000	-	150,000
404	25	City of Hallandale Beach - Austin Hepburn Senior Mini Center (SF 3210) (HF 763)		111,006	-	111,006
404	29	City of Opa-locka Senior Programming (SF 2608) (HF 2230)		500,000	-	500,000
410 A	1	CARES One Stop Senior Center Dade City (SF 3168)		642,927	-	642,927
458	21	Big Bend Hospice - Access to Rural Healthcare - Mobile Medical Units (SF 2265)		250,000	-	250,000
458	31	Florida Safe Patient Movement Program (SF 2636) (HF 1769)		850,000	-	850,000
458	34	Golden Beach Wellness Center (SF 1445) (HF 104)		300,000	-	300,000
458	36	Jackson Health System Burn Clinic (SF 2737) (HF 2303)		100,000	-	100,000
458	44	TechHealth Initiative - Orange County (SF 2726) (HF 2320)		200,000	-	200,000
458	47	University of South Florida Simulation Modeling to Reduce Opioid Overdose (SF 3156)		2,900,500	-	2,900,500
474 B	6	Golden Beach Wellness Center (SF 1445) (HF 104)		550,000	-	550,000
483	4	Havana Community Development Corporation (HCDC) Economic Project (HF 535)		200,000	-	200,000
530	2	We Reach Foundation Entrepreneur and Health Empowerment Program (HF 2066)		100,000	-	100,000
539	3	Cayuga Centers Healthy Steps Program Expansion (SF 1471) (HF 1522)		733,735	-	733,735
593 A	4	Florida Senior Veterans in Crisis Fund (SF 1433) (HF 371)		360,000	-	360,000
748	4	Balanced Community Justice Project (SF 1097) (HF 1270)		183,710	-	183,710
748	9	Second Chance Program - 6th Judicial Circuit (SF 1376) (HF 1141)		350,000	-	350,000
748	10	Second Chance Program - 7th Judicial Circuit (SF 1495) (HF 0847)		350,000	-	350,000
867	1	Smart Justice Data Transparency and Crime Strategies Unit (SF 1598)		573,800	-	573,800
1207	9	Clay County Youth Alternative to Secured Detention (S.W.E.A.T. Program) (SF 1430) (HF 2044)		250,000	-	250,000
1207	10	Family Trauma Training for Youth in Both Juvenile Justice and Child Welfare (SF 1814) (HF 0553)		250,000	-	250,000
1207	14	Medley Youth Crime Prevention Program (SF 3140) (HF 1479)		50,000	-	50,000
1207	20	Voices for Children - At-Risk Youth Advocacy Program (SF 1817)		100,000	-	100,000
1214 A	1	AMIkids Feasibility Study (SF 3159)		250,000	-	250,000
1214 A	7	The LAB YMCA Leadership Academy (SF 1167) (HF 1580)		447,900	-	447,900
1275	12	Community, Cops, Courts & State Attorney Violent Crime Intervention/Seminole County (SF 1106) (HF 0001)		492,411	-	492,411
1275	17	Miramar Public Safety Special Operations Center Phase I (SF 2815) (HF 1353)		250,000	-	250,000
1275	20	Palm Beach County Sheriff - The Unmanned Aerial Response Team (UART) (SF 1869) (HF 0270)		500,000	-	500,000
1275	22	Ponce Inlet Police Department Solar Electronic Messaging Boards (HF 1878)		36,000	-	36,000
1275	28	Tampa Police Department License Plate Reader Technology (SF 3149) (HF 1009)		200,000	-	200,000
1275	29	The Florida State Tribute at the United States Law Enforcement Eternal Flame Park and the Florida Law Enforcement Education Initiative (SF 1816) (HF 0566)		250,000	-	250,000
1275	32	West Palm Beach - Incident Command Vehicle (SF 1172) (HF 0516)		498,943	-	498,943
1281 A	2	City of Belle Isle Public Safety Facility (SF 2663) (HF 2331)		875,000	-	875,000
1281 A	3	City of Belleview Information Technology Infrastructure (SF 1811) (HF 0313)		112,000	-	112,000
1281 A	5	City of Fruitland Park Emergency Operations Center/Public Safety Building (SF 1706) (HF 1055)		500,000	-	500,000
1281 A	22	Ormond Beach Police Department and Emergency Operations Center (SF 2165) (HF 2203)		1,451,875	-	1,451,875
1281 A	29	The Florida State Tribute at the United States Law Enforcement Eternal Flame Park and the Florida Law Enforcement Education Initiative (SF 1816) (HF 0566)		2,250,000	-	2,250,000
1288 A		Special Categories - Community Violence Intervention And Prevention Grant		5,000,000	-	5,000,000
1387	1	Florida Gaming Control Commission Operational Studies		-	1,100,000	1,100,000
1445	1	Florida Green Jobs Youth Initiative (SF 1381) (HF 2222)		250,000	-	250,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
1449 B		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Newberry Meat Processing And Training Facility		1,750,000	-	1,750,000
1463 A		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Infrastructure Investment And Jobs Act Funding - Energy Programs		-	24,118,070	24,118,070
1463 B		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Inflation Reduction Act Funding - Energy Programs		-	5,000,000	5,000,000
1472 A		Fixed Capital Outlay - Conservation And Rural Land Protection Easements And Agreements		100,000,000	-	100,000,000
1473 A		Fixed Capital Outlay - Reforestation		-	4,000,000	4,000,000
1546 B	4	Fort Meade Emergency Shelter and Agricultural Center (SF 2057) (HF 1262)		250,000	-	250,000
1546 B	7	Hamilton County Fairgrounds (SF 2316) (HF 1651)		300,000	-	300,000
1546 B	9	Jefferson County Horse Arena (SF 2412) (HF 1698)		475,000	-	475,000
1546 B	11	Madison County Livestock Arena (SF 2413) (HF 1579)		1,000,000	-	1,000,000
1576	1	Laurel Wilt Disease Mitigation Program (SF 1544) (HF 0918)		150,000	-	150,000
1589 A	4	Stamp Out Hunger Food Drive (SF 2336) (HF 2268)		400,000	-	400,000
1613	1	Florida Panhandle Data-Driven Planning, Resiliency and Emergency Response (SF 2522) (HF 1926)		950,000	-	950,000
1640 A	1	Kirkland Ranch Land Acquisition (SF 2463) (HF 2014)		30,800,000	-	30,800,000
1640 A	4	Land Acquisition - Holmes Correctional Institution Work Camp		-	110,000	110,000
1705 A	13	Biscayne Park Storm Drainage phase 2 (SF 1791) (HF 0425)		100,000	-	100,000
1705 A	23	Bradenton Storm Sewer Outfall Tide Check Valves (SF 1627) (HF 1288)		250,000	-	250,000
1705 A	35	Brooksville Stormwater Master Plan (SF 2103) (HF 0498)		162,500	-	162,500
1705 A	41	Charlotte County Burnt Store-Harden Control Room (SF 2401) (HF 1603)		300,000	-	300,000
1705 A	65	Delray Beach Historical Campus Drainage and Parking (SF 1941) (HF 1104)		100,000	-	100,000
1705 A	66	Delray Beach Public Seawall Improvement (SF 1943) (HF 1217)		1,000,000	-	1,000,000
1705 A	67	Deltona - Theresa Basin - Flood Control Study (SF 2651) (HF 1116)		600,000	-	600,000
1705 A	77	Fernandina Beach Historic Downtown Resiliency Seawall Construction Project (SF 2233) (HF 1336)		1,000,000	-	1,000,000
1705 A	78	Florida City Sewer Improvements (SF 1682) (HF 0917)		1,120,000	-	1,120,000
1705 A	104	Homestead Wastewater Treatment UV System Replacement (SF 1152) (HF 1518)		500,000	-	500,000
1705 A	113	Indian Trail Improvement District M-0 Outfall (SF 2162) (HF 0804)		500,000	-	500,000
1705 A	117	Juno Beach Universe Boulevard Drainage Improvements (SF 2161) (HF 0184)		1,000,000	-	1,000,000
1705 A	121	Kissimmee Master Stormwater System and Flood Mitigation Project (Final Phase) (SF 2703) (HF 0260)		250,000	-	250,000
1705 A	126	Lauderdale Lakes Drainage Improvement Project (SF 1639) (HF 1514)		502,490	-	502,490
1705 A	128	Lauderhill Maple Run Drainage Improvement (SF 1557) (HF 0939)		800,000	-	800,000
1705 A	134	Leon County Baum Road Drainage Project (SF 3013) (HF 1536)		350,000	-	350,000
1705 A	150	Miami Beach Stormwater Pump Water Quality Upgrades (SF 2021) (HF 1061)		400,000	-	400,000
1705 A	152	Miami Lakes West Lakes Gardens Third Addition Drainage Improvements (SF 1290) (HF 0943)		400,000	-	400,000
1705 A	153	Miami Shores Village Belvedere Drive Stormwater Drainage Project (SF 1796) (HF 1317)		300,000	-	300,000
1705 A	154	Miami-Dade County Energy Optimization at Wastewater Facilities (SF 2375) (HF 0863)		375,000	-	375,000
1705 A	168	New Smyrna Beach Pine Island/Aqua Golf Canal Dredging and Clean-up (SF 1950) (HF 1882)		1,000,000	-	1,000,000
1705 A	175	Oak Hill - Infrastructure Expansion (SF 2846) (HF 2238)		3,500,000	-	3,500,000
1705 A	181	Old Plantation Water Control District (OPWCD) Pump Stations Rehabilitation and Automation (SF 1552) (HF 1128)		450,000	-	450,000
1705 A	182	Orange County Utilities - Orlo Vista Integrated Water Resources Project (SF 1581) (HF 1005)		2,000,000	-	2,000,000
1705 A	186	Osceola County Buenaventura Lakes Drainage Improvements (SF 2707) (HF 0694)		1,800,000	-	1,800,000
1705 A	188	Oviedo West Mitchell Hammock Water Treatment Facility - Tank Construction (SF 1824) (HF 0607)		1,000,000	-	1,000,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
1705 A	192	Palm Beach County Glades Region Infrastructure Improvements (SF 1235) (HF 1475)		1,500,000	-	1,500,000
1705 A	196	Palm Beach Shores - Lake Worth Inlet, Singer Island Channel Dredging Project (SF 1900) (HF 0057)		1,000,000	-	1,000,000
1705 A	200	Parkland Flooding Mitigation (SF 1101) (HF 0134)		200,000	-	200,000
1705 A	211	Ponce Inlet Storm Drainage Backflow Device and River Outfall Addition (SF 1952) (HF 1888)		62,500	-	62,500
1705 A	217	Port Orange - Stormwater System Rehabilitation Pipelining (SF 1887) (HF 1021)		350,000	-	350,000
1705 A	226	Sarasota County - Alligator Creek Aerial Pipe Crossing Replacement Project (SF 2582) (HF 2144)		1,000,000	-	1,000,000
1705 A	227	Sarasota Whitaker & Hudson Bayous Water Quality Project (SF 2259) (HF 1439)		800,000	-	800,000
1705 A	229	Seminole County Midway Drainage Improvements (SF 1957) (HF 2239)		1,000,000	-	1,000,000
1705 A	232	South Bay Stormwater Flood Control and Waterway Management Phase 3 (SF 1026) (HF 0508)		150,000	-	150,000
1705 A	233	South Broward Drainage District - Rehabilitation of Triple 96 inch Metal Drainage Culverts (SF 1089) (HF 0092)		262,500	-	262,500
1705 A	236	Southwest Ranches SW 57th Court Drainage Improvements (SF 1143) (HF 0090)		340,200	-	340,200
1705 A	237	Southwest Ranches SW 69th Street Drainage Improvements (SF 1146) (HF 0123)		340,200	-	340,200
1705 A	247	Sweetwater Drainage Improvements - SW 5th Terrace between SW 113th Ave & SW 114th Ave (SF 1606) (HF 0713)		600,000	-	600,000
1705 A	250	Tampa Bay Watch Water Quality Improvements (SF 1881) (HF 1638)		1,500,000	-	1,500,000
1705 A	252	Tampa Water System Morris Bridge Continuity of Operations Center (SF 2515) (HF 1723)		2,500,000	-	2,500,000
1705 A	253	Tampa Bay Water Morris Bridge Wellfield Improvements (SF 1691) (HF 1979)		2,500,000	-	2,500,000
1705 A	262	West Melbourne - Flood Risk Reduction Connect Canal 70 to Canal 63 (HF 0149)		363,750	-	363,750
1705 A	267	Winter Park Stormwater Disaster Resiliency Project (SF 1160) (HF 2316)		500,000	-	500,000
1711 C	2	Restore Indian River Lagoon Inflow Project (SF 2804) (HF 2310)		4,900,000	-	4,900,000
1721 A		Fixed Capital Outlay - Florida Water Atlas		500,000	-	500,000
1774 B		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Central Florida Pilot Plant Project For Phosphogypsum Reclamation		950,000	-	950,000
1780	1	George Crady Bridge Fishing Pier State Park		400,000	-	400,000
1786	1	Creation of a Public Access Website for Equestrians		100,000	-	100,000
1786	2	Florida Equestrian Heritage Trail Signage		250,000	-	250,000
1797 A	1	Branford Soccer/Football Field Construction with Necessities (SF 2296) (HF 1406)		250,000	-	250,000
1797 A	2	Camp Thunderbird Commercial Kitchen Renovation (SF 2826) (HF 1364)		500,000	-	500,000
1797 A	3	Camp Thunderbird Septic to Sewer Conversion (SF 2827) (HF 1365)		250,000	-	250,000
1797 A	4	Cape Coral Storm Athletic Complex Redevelopment Project (SF 2006) (HF 1600)		925,000	-	925,000
1797 A	7	Delray Beach Lakeview Park Playground Improvements (SF 1944) (HF 1130)		100,000	-	100,000
1797 A	9	Fort Lauderdale Carter Park Improvements (SF 1554) (HF 1499)		272,500	-	272,500
1797 A	10	Golden Beach Youth Recreational Park (SF 2237) (HF 0088)		300,000	-	300,000
1797 A	11	Inverness - West Inverness City Trail and Withlacoochee State Trail Connector (SF 2344) (HF 0766)		1,125,000	-	1,125,000
1797 A	14	Miami-Dade County - Tropical Park - Equestrian Center and Park General Improvements (SF 1418) (HF 0861)		250,000	-	250,000
1797 A	16	North Palm Beach Lakeside Park Bulkhead Replacement (SF 2332) (HF 1098)		500,000	-	500,000
1797 A	19	Pahokee King Memorial Park Improvements Phase 2 (SF 1892) (HF 1186)		550,000	-	550,000
1797 A	20	Palmetto Bay Veterans Park Development - Phase I (SF 1331) (HF 0025)		200,000	-	200,000
1797 A	21	Plantation - Inclusive Playground (SF 2256) (HF 0384)		450,000	-	450,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
1797 A	23	Putnam County Francis Park Upgrades (SF 1577) (HF 2240)		785,000	-	785,000
1797 A	24	Rosewood Memory Park Program (SF 3192)		120,000	-	120,000
1797 A	25	Sarasota Bobby Jones Nature Park, Phase I (SF 2186) (HF 1451)		250,000	-	250,000
1797 A	26	Sebastian Inlet North and South Jetty Maintenance and Safety Improvements (SF 1633) (HF 2011)		2,000,000	-	2,000,000
1797 A	27	St. Cloud Rummel Road Regional Trail Connection (SF 2845) (HF 1883)		500,000	-	500,000
1811	4	Plantation - Regional Utilities Operations Center (RUOC) Hardening (SF 2257) (HF 1497)		800,000	-	800,000
1811	5	VolunteerCleanup.Org Statewide Expansion and Support for Marine Debris Cleanup Groups (SF 2206)		115,000	-	115,000
1823 C		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Sarasota County Midnight Pass Reopening Project		1,000,000	-	1,000,000
1834 A		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Pinellas Suncoast Transit Authority Electric Vehicle Charging Infrastructure		500,000	-	500,000
1888 A		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Pasco County Anclote River Park Boat Ramps And Parking		1,450,000	-	1,450,000
1889 A		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Green Cove Springs Governors Creek Boat Ramp Improvements		1,000,000	-	1,000,000
1919	1	Lake Okeechobee Plant Control Wildlife Study		300,000	-	300,000
1919	2	Livestock Depredation Payments		500,000	-	500,000
1919	4	Too Far Water and Natural Resource Foundation - Tsala Apopka Chain of Lakes Restoration Project (SF 2095) (HF 1290)		700,000	-	700,000
1975	2	Coastal Conservation Association Hatchery (SF 2360) (HF 0618)		600,000	-	600,000
1975	3	Florida Aquarium - Reducing Carbon Emissions (SF 2408) (HF 1038)		500,000	-	500,000
1987 A		Grants And Aids To Local Governments And Nonstate Entities - Fixed Capital Outlay - Zoo Miami		250,000	-	250,000
2042 A	1	1st Avenue North and 25th Street Pedestrian Safety (HF 0993) (SF 2668)		500,000	-	500,000
2042 A	13	Biscayne-Everglades Greenway Design & Construction (HF 1530) (SF 2821)		1,500,000	-	1,500,000
2042 A	16	Central Palm Beach County Infrastructure Improvements (HF 0219) (SF 2362)		1,000,000	-	1,000,000
2042 A	19	Chase Road and Main Street Intersection Improvements - Windermere (HF 2096) (SF 1986)		750,000	-	750,000
2042 A	36	City of Miami - Traffic Calming & Pedestrian Safety Program Phase 2 (HF 0080) (SF 1052)		1,000,000	-	1,000,000
2042 A	52	Coral Gables ADA Transit Stop Improvements (HF 1921) (SF 1134)		500,000	-	500,000
2042 A	64	Doral Safer Streets Project (HF 0947) (SF 2605)		750,000	-	750,000
2042 A	67	Fort Florida Road Bridge (HF 0013) (SF 2380)		1,000,000	-	1,000,000
2042 A	68	Fort Florida Road Reconstruction (HF 0014) (SF 2694)		1,500,000	-	1,500,000
2042 A	73	Fort Walton Beach Hill Avenue and Anchors Street Complete Street Project Design (HF 0251) (SF 2599)		187,500	-	187,500
2042 A	74	Fruitville Road Capacity Improvement Project - Sarasota (HF 0172) (SF 2187)		4,000,000	-	4,000,000
2042 A	82	Kathleen Road Widening and Extension (HF 0277) (SF 1255)		5,000,000	-	5,000,000
2042 A	83	Lauderdale Lakes Walkway/Greenway Trail (HF 1566) (SF 2378)		584,925	-	584,925
2042 A	89	Manatee County Area Transit - Route 99 Operation Enhancements (HF 1557) (SF 1250)		1,100,000	-	1,100,000
2042 A	95	Miami - Auburndale Roadway Drainage and Traffic Calming Improvements (HF 0423) (SF 1737)		1,250,000	-	1,250,000
2042 A	99	Moffitt Cancer Center Life Sciences Campus Road (HF 1210) (SF 2664)		5,000,000	-	5,000,000
2042 A	104	Neighborly Transportation Lifeline (HF 0870) (SF 2493)		500,000	-	500,000
2042 A	111	Palm Beach County Transportation Disadvantaged Discounted Bus Passes (HF 0218) (SF 1077)		1,000,000	-	1,000,000
2042 A	112	Pensacola Beach Northern Gateway Design (HF 0764) (SF 1398)		200,000	-	200,000
2042 A	125	South Bay - SW 11th Avenue Improvements (HF 0510) (SF 1010)		250,000	-	250,000
2042 A	143	Town of Mangonia Park Road Re-Paving (HF 2004) (SF 1413)		750,000	-	750,000
2042 A	150	Washington County Government Annex Access and Drainage Improvements (HF 0529) (SF 2594)		700,000	-	700,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
2297	3	Florida Goodwill Association (HF 1558) (SF 2593)		1,000,000	-	1,000,000
2297	8	Leon Works Expo and Junior Apprenticeship Program (HF 0316) (SF 2793)		50,000	-	50,000
2297	10	Museum of Discovery & Science-Eco Resilience Workforce Development (HF 1648) (SF 1079)		300,000	-	300,000
2297	13	Pre-Apprenticeship Training and Hiring (PATH) Pilot Program (HF 1132) (SF 1387)		930,000	-	930,000
2297	14	Serve & Protect: Embrace a Career in Florida Law Enforcement (HF 2076) (SF 1059)		250,000	-	250,000
2297	15	Seven on Seventh - Workforce Development Hubs (HF 0692) (SF 1551)		250,000	-	250,000
2297	17	Treasure Coast Food Bank - Career Readiness and Workforce Training Program Expansion (HF 1308) (SF 1279)		795,000	-	795,000
2304 A	2	Museum of Discovery & Science-Eco Resilience Workforce Development (HF 1648) (SF 1079)		450,000	-	450,000
2336 A	8	Greater Apalachee Ridge Estates Technology & Learning Center Digital Integra Initiative (SF 2987)		351,700	-	351,700
2336 A	9	Hillsborough Habitat for Humanity - Resilient Homes for Heroes (HF 0812) (SF 2630)		10,000	-	10,000
2336 A	11	Malibu Groves Home Repair Program (HF 1563) (SF 3119)		250,000	-	250,000
2336 A	17	Planting Seeds of Prosperity in West Lakes - Orlando (HF 1385) (SF 2523)		125,000	-	125,000
2336 A	18	Purpose Built Florida - Lift Orlando (HF 1103) (SF 2577)		1,000,000	-	1,000,000
2336 A	19	Smart North Florida Pilot Program (HF 0143) (SF 1975)		600,000	-	600,000
2336 A	20	The Skills Center Collaborative (HF 0140) (SF 1384)		500,000	-	500,000
2336 A	22	YMCA Volunteer Campus Safety Initiative (HF 1962) (SF 1636)		65,000	-	65,000
2341 A	8	Brevard Zoo Aquarium - Dr. Duane Defreese Coastal Conservation Hub Construction (HF 0747) (SF 2913)		2,000,000	-	2,000,000
2341 A	23	City of Sweetwater - Carlow Park Improvements (HF 1477) (SF 2776)		300,000	-	300,000
2341 A	25	Cocoa Beach Hurricane Hardening of City Hall (SF 1406)		1,500,000	-	1,500,000
2341 A	32	Dade City - Athletic Fields Renovation (HF 1218) (SF 1749)		250,000	-	250,000
2341 A	37	Field for Dreams - West Jupiter Community Group (SF 1542)		80,000	-	80,000
2341 A	39	Florida Studio Theatre - Workforce Housing (HF 0156) (SF 1663)		1,500,000	-	1,500,000
2341 A	46	Hernando County Central Fueling Facility (HF 0800) (SF 2805)		966,593	-	966,593
2341 A	51	Islamorada Village Council Chambers/Public Works Facility (HF 1505) (SF 2363)		250,000	-	250,000
2341 A	53	Key Colony Beach City Hall Repair and Hardening (HF 0220) (SF 2933)		1,000,000	-	1,000,000
2341 A	55	Lauderdale Lakes Community Center/Hurricane Shelter (HF 1118) (SF 2379)		500,000	-	500,000
2341 A	56	Mangonia Park - Addie Greene Park Improvements (HF 1539) (SF 1414)		250,000	-	250,000
2341 A	60	Medical Examiner Facility and Natural Resources Laboratory (HF 2286) (SF 2754)		1,000,000	-	1,000,000
2341 A	61	Meet Us in the Middle Plaza and 8th Street Docks - City of Clermont (HF 1938) (SF 1705)		1,000,000	-	1,000,000
2341 A	63	Mount Dora Community Resource & Recreation Center (HF 1016) (SF 1711)		500,000	-	500,000
2341 A	68	Orange City Municipal Facility Replacement for Transportation and City Works (HF 0531) (SF 2751)		150,000	-	150,000
2341 A	69	Palafox Market Public Restrooms (HF 0748)		103,000	-	103,000
2341 A	74	Port St. Lucie - Public Works Administrative Complex/Emergency Operations Center (HF 1908)		1,000,000	-	1,000,000
2341 A	77	Sankofa Commercial Development (HF 1393) (SF 2856)		1,500,000	-	1,500,000
2341 A	78	Sarah Vande Berg Tennis Center (HF 0450) (SF 2382)		1,000,000	-	1,000,000
2341 A	79	Shoreline Restoration and Hurricane Resilience for Shell Midden at Historic Spanish Point in Osprey (HF 1438) (SF 2190)		750,000	-	750,000
2341 A	90	Village of El Portal - Village Hall Addition and Renovations (HF 1321) (SF 2553)		901,940	-	901,940
2350 A	2	Cutler Bay - US 1 Corridor Economic Development Plan (HF 0135) (SF 1330)		100,000	-	100,000
2350 A	3	Expanding E-Commerce Capacity of Small Businesses (HF 1891) (SF 2555)		500,000	-	500,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
2350 A	4	Florida Trade Assistance Center Export Database (HF 0848) (SF 1083)		500,000	-	500,000
2350 A	6	Greater Miami Chamber of Commerce - Business Recruitment and Retention Program (HF 0530) (SF 1210)		375,000	-	375,000
2350 A	7	Puerto Rican Chamber of Commerce of Central Florida Resource Center (SF 3226)		187,500	-	187,500
2350 A	9	Small Business Microloan Program (HF 0283)		300,000	-	300,000
2479 A	4	Davie Fire Safety Mobile Classroom Vehicle (SF 2350) (HF 0714)		-	200,000	200,000
2479 A	6	Lauderhill Bunker Gear Contamination (SF 1987) (HF 1513)		-	227,142	227,142
2479 A	14	Baker Fire District Water Tanker Request (HF 0737)		410,000	-	410,000
2479 A	28	Miami-Dade Fire Rescue Mobile Command Post (SF 3058) (HF 1896)		600,000	-	600,000
2479 A	32	Pasco County Fire Mobile Command Vehicle (HF 0788)		900,000	-	900,000
2479 A	33	Ponce Inlet Fire Station Replacement Backup Generator (SF 1965) (HF 1885)		35,000	-	35,000
2479 A	35	Sanford Fire Department Station 40 Airpack Replacements (SF 1451) (HF 2079)		540,000	-	540,000
2479 A	36	Sanford Station 40 New Engine (SF 1450) (HF 2081)		367,500	-	367,500
2485 A	1	Bartow Public Safety Facility (SF 2045) (HF 0962)		-	500,000	500,000
2485 A	6	Madeira Beach - Public Works and Fire Station Facility (SF 2483) (HF 1643)		-	500,000	500,000
2485 A	7	Oakland Park Fire Station #20 (SF 2893) (HF 0922)		-	250,000	250,000
2485 A	8	Orange City Multipurpose Rescue Facility (SF 1961) (HF 0583)		-	500,000	500,000
2485 A	9	Palm Beach Historic North Fire Station Resilience, Hardening, and Renovation (SF 1246) (HF 0849)		-	437,500	437,500
2485 A	13	Venice Fire Station #2 Relocation Project (Design) (SF 2580) (HF 0808)		-	500,000	500,000
2485 A	15	Boynton Beach Fire Rescue Fire Alerting System Upgrades (SF 2034) (HF 1110)		800,000	-	800,000
2485 A	19	Clermont Hartwood Marsh Fire Station Rebuild (SF 2013) (HF 1948)		500,000	-	500,000
2485 A	21	Dania Beach Fire Rescue Command Center and Training Facility Phase 1 (SF 2461) (HF 2075)		500,000	-	500,000
2485 A	29	Miami Fire- Rescue Fire Station 8 Renovation (SF 3190) (HF 0705)		570,161	-	570,161
2485 A	32	Ocean City-Wright Fire Control District Technical Rescue Training Facility (SF 2203) (HF 0310)		900,000	-	900,000
2485 A	33	Palm Coast Fire Station 22 (HF 0952)		5,000,000	-	5,000,000
2485 A	36	Pine Lakes Fire Station 15 (SF 1122) (HF 0584)		2,800,000	-	2,800,000
2485 A	39	Treasure Island Public Safety Complex (SF 2971) (HF 1635)		1,000,000	-	1,000,000
2710	5	Chattahoochee Emergency Management Building/City Hall (HF 0543) (SF 2941)		700,000	-	700,000
2710	6	City of Bradenton - Public Safety Operations Center (HF 1560) (SF 2387)		1,400,000	-	1,400,000
2710	8	Clay County Public Safety Warehouse Facility (HF 2040) (SF 1843)		750,000	-	750,000
2710	14	Indian River County Emergency Operations Center Expansion (HF 1311) (SF 2122)		1,300,000	-	1,300,000
2710	19	Nathan Benderson Park Secondary-Post Storm Shelter and Support Facility (HF 1440) (SF 2617)		4,000,000	-	4,000,000
2710	20	Palm Springs EOC/Police Department Expansion and Hardening (HF 0005) (SF 1007)		1,000,000	-	1,000,000
2710	26	Village of Virginia Gardens - City Hall ADA Upgrades/Public Safety Hardening Project (HF 0227) (SF 1338)		875,000	-	875,000
2844		Fixed Capital Outlay - Sixth District Court Of Appeal New Courthouse Construction - Dms Mgd		-	6,000,000	6,000,000
2970 A	1	Sanford Cybersecurity Zero Trust Program (SF 1448) (HF 2080)		160,000	-	160,000
2970 A	2	Town of Jupiter Town Hall Cybersecurity Infrastructure (SF 2349)		102,250	-	102,250
2987 A	5	Okeechobee Emergency SLERS Radio System (HF 2307)		412,503	-	412,503
2987 A	6	Palm Bay - Emergency Radio Equipment (SF 1966) (HF 0303)		479,831	-	479,831
2987 A	7	Seminole County Sheriff's Office Computer Aided Dispatch System (SF 1307) (HF 0198)		300,000	-	300,000
2987 A	8	Wakulla County Emergency Communications System (SF 2305) (HF 1637)		1,000,000	-	1,000,000
3233	4	The Commodore Trail Heritage Education Program (HF 0689) (SF 2766)		216,000	-	216,000

2023 Veto List

Line #	Project	Title	FTE	GR	Trust	Total
3237	2	Broad Street Historic Building Restoration (HF 1492) (SF 1676)		750,000	-	750,000
3237	11	Italian Club of Tampa - Restoration and Code Compliance Initiative (HF 0789) (SF 2518)		1,000,000	-	1,000,000
3237	12	Jacksonville Music History Museum - Casket Factory Restoration (HF 0738) (SF 2843)		500,000	-	500,000
3237	14	MartinArts: Arts Center for the Treasure Coast (HF 0062) (SF 1225)		250,000	-	250,000
3265	2	Black History Month Celebration - 1619Fest Orlando/Rebel Run 5K (HF 2326) (SF 3091)		160,000	-	160,000
3265	3	Florida's Black Music Legacy (SF 3118)		200,000	-	200,000
3265	4	Harry & Harriette V. Moore Cultural Complex - Cultural Programs & Animatronic Figures (HF 0559) (SF 2448)		200,000	-	200,000
3265	5	Historic Homestead Town Hall Museum (HF 1525) (SF 2858)		75,000	-	75,000
3265	7	Penny Lane Beatles Museum Education and Expansion (HF 0306) (SF 1695)		825,000	-	825,000
3265	8	The Florida Orchestra - Digital Concert Hall (HF 1071) (SF 2855)		500,000	-	500,000
3270 A	3	Bakehouse Art Complex Upgrades (HF 2025)		1,000,000	-	1,000,000
3270 A	6	Military History Museum Building Expansion - Osceola (SF 2937)		765,000	-	765,000
3270 A	8	Polk Museum of Art Expansion Project (HF 1003) (SF 2635)		500,000	-	500,000
3270 A	9	Ruth Eckerd Hall Public Safety and Rapid Response Improvements (HF 0995) (SF 2761)		482,000	-	482,000
3270 A	11	The Center for Arts & Innovation (HF 1285) (SF 2770)		750,000	-	750,000
3293 B	3	Polk County Courthouse Roof Replacement (SF 1259) (HF 0970)		2,000,000	-	2,000,000
Other Sections						
Section 45		Early Learning - VPK Reversion		-	-	-
Section 79		MacTown Life Skills Services - Adult Day Training (SF 2881) - Revert and Reappropriate		-	-	-
Grand Total			0.00	440,055,214	70,810,018	510,865,232

FRAMEWORK FOR FREEDOM

FISCAL YEAR 2023-2024

Fiscal Year 2023-24 Framework for Freedom Budget

Statewide Overview and Taxes

The Framework for Freedom Budget for Fiscal Year 2023-24 totals \$116.5 billion and continues Governor DeSantis' commitment to Florida's K-12 students, parents and teachers, environmental resources, and law enforcement, all while maintaining healthy reserves, including \$6.8 billion in General Revenue.

Of the total \$116.5 billion, the General Revenue portion is \$46.1 billion. Florida's total reserves are \$15.3 billion, 13.2 percent of the total budget for the fiscal year, leaving ample resources for any unforeseen circumstances.

Taxpayer Savings

The Framework for Freedom Budget provides \$2.7 billion in record tax relief for Florida families, including permanent tax cuts to keep more money in the pockets of Floridians. Florida's per capita state tax collections of \$2,264 is the third lowest among all states. The Framework for Freedom Budget includes the following permanent and temporary tax cuts:

- **\$500 million in toll relief to frequent commuters which began on January 1, 2023** – This discounts tolls by 50 percent in 2023 for frequent drivers utilizing SunPass with more than 35 monthly transactions.
- **A permanent sales tax exemption for baby and toddler necessities for \$158.7 million** – This covers certain baby and toddler necessities such as clothing, shoes, and diapers for children under 5, all baby wipes and cribs and strollers.
- **A permanent sales tax exemption for diapers and incontinence products for \$27.5 million** – The budget exempts adult diapers and incontinence undergarments, pads and liners.
- **A permanent sales tax exemption for oral hygiene products for approximately \$39.8 million** – The exemption covers toothpaste, mouthwash, dental floss, electric and manual toothbrushes and dental picks and irrigators.
- **A 1-year sales tax exemption on gas stoves for \$6.9 million** – Gas stoves are free from federal overreach in Florida. The Framework for Freedom Budget exempts from sales tax the purchase of new stoves that are fueled by combustible gas such as syngas, natural gas, propane, butane, liquefied petroleum gas or other flammable gas.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- **A 3-month Freedom Summer sales tax holiday to save Florida families more than \$229.9 million** – The holiday covers certain outdoor recreation purchases, such as sunglasses selling for \$100 or less, tents selling for \$200 or less, and kayaks or canoes selling for \$500 or less, as well as tickets for events, museums, the arts, and more. Newly added this year are children’s toys selling at \$75 or less and children’s athletic equipment selling at \$100 or less.
- **Two 14-day Disaster Preparedness sales tax holiday to save Florida families \$143.8 million** – The holiday covers items needed during disasters including generators priced at \$3,000 or less. Newly added this year are an exemption for over-the-counter pet medications selling at \$100 or less and common household consumable items selling at \$30 or less.
- **Two Back-to-School sales tax holidays, one in the fall and one in the spring as students return to school from winter break, to save Florida families over \$160.6 million** – The holidays cover clothing up to \$100, school supplies up to \$50, learning aides and jigsaw puzzles up to \$30, and personal computers and accessories up to \$1,500.
- **A 7-day Skilled Worker Tool sales tax holiday to save Florida workers \$15.4 million** – The holiday covers various hand tools and power tools and accessories used by Florida workers.
- **Extends the current tax exemption on ENERGY STAR appliances for an additional year at \$86.2 million** – The holiday covers appliances such as washing machines, clothes dryers and water heaters selling for \$1,500 or less and refrigerators or combination refrigerators/freezers selling for \$4,500 or less that meet or exceed the energy star standards.
- **A two-year extension for the exemption on natural gas fuel tax for \$1.8 million** – The budget extends the tax exemption set to expire in 2023 for an additional two years providing continued tax relief for natural gas fuel. Natural gas fuel is any liquefied petroleum gas product used in a motor vehicle.
- **A permanent sales tax exemption for firearm safety and storage devices for approximately \$4.5 million** – The exemption covers firearm safes, firearm lockboxes, firearm cases, devices to store a firearm, trigger locks and cable locks.
- **Reduction in business rent tax for approximately \$256 million** – The budget reduces the tax rate from 5.5 percent to 4.5 percent effective December 1, 2023.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- **A permanent sales tax exemption for private investigative services for approximately \$1.6 million** – The exemption covers private investigation services sold by investigative agencies employing 3 or fewer employees.
- **A permanent sales tax exemption for machinery and equipment used for renewable natural gas for approximately \$0.9 million** – The exemption covers machinery and equipment used in the production, storage, transportation, compression, or blending of renewable natural gas.
- **A permanent sales tax exemption for agricultural fencing for approximately \$0.7 million** – The exemption covers fencing used to contain, confine, or process cattle.
- Various corporate income tax credits are also provided such as residential graywater tax credit, Strong Families tax credit, Brownfields tax credit and human breastmilk fortifier manufacturing equipment tax credit for **\$45 million**.
- Additionally, the budget includes over **\$850 million** in various ad valorem tax cuts, corporate income tax credits and sales tax exemption for building materials to increase affordable housing in the state of Florida.
- The budget makes various adjustments to ad valorem tax and provides tax relief for disabled veterans and their surviving spouses, properties used for education and religious purposes and refunds for damaged properties for **\$47 million**.
- Lastly, the budget distributes **\$55 million** over two years to promote horse racing and breeding and creates a credit against the pari-mutuel tax for federal assessments saving the industry **\$5 million** annually.

Florida Retirement System

The Framework for Freedom Budget increases the employer contribution for employee FRS Investment accounts by an additional two percent of the member's salary. When combined with the three percent increase provided in Fiscal Year 2022-23, the five percent increase provides members with more financial security upon retirement.

The budget also modifies the Deferred Retirement Optional Program (DROP) by allowing FRS members of the pension plan to enter the program at any time after having reached their normal retirement age for an eight-year maximum participation period and increasing the interest earned on pension payments accumulated during the program participation to four percent. In addition, the budget restores the pre-2011 normal retirement age and years of service for members of the special risk class.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Pension Unfunded Liability – Based on the reduction of the investment return assumption from 6.8 percent to 6.7 percent by the FRS Actuarial Assumptions Estimating Conference on October 20, 2022, the unfunded actuarial liability (UAL) of the Florida Retirement System (FRS) Defined Benefit Program, known as the state’s pension program, amounted to \$38.3 billion on June 30, 2022. Based on an actuarial liability of \$217.4 billion and an actuarial value of assets of \$179.2 billion, the program is 82.4 percent funded as of June 30, 2022.

The Framework for Freedom Budget fully funds the required employer contributions to ensure the long-term solvency of retirement benefits our state employees, particularly our law enforcement officers and teachers, rely on.

Florida Reserves

- \$6.8 billion in unallocated General Revenue
- \$4.1 billion in the Budget Stabilization Fund
- \$1.7 billion in unallocated Trust Funds
- \$500 million in the Emergency Preparedness and Response Fund
- \$2.2 billion in the Reinsurance Assistance and the Florida Optional Reinsurance Assistance Programs
- **\$15.3 billion in Total Reserves**

In addition, the Framework for Freedom Budget establishes the Debt Reduction Program and pledges \$200 million, along with additional available funds, to immediately pay down state debt, resulting in approximately \$400 million in additional debt paid off prior to maturity.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Education

Under the Governor's leadership, Florida is the #1 Education State. Florida is the #1 ranked state in education freedom and has retained the title of #1 higher education system in the nation. Governor DeSantis, through the Framework for Freedom Budget, is building upon Florida's past successes, by protecting parents' fundamental rights, providing high-quality educational choices for all students regardless of circumstance, reinvigorating higher education, supporting and elevating the teaching profession, and ensuring Florida's schools and teachers have the tools they need to prepare Florida's students for their future endeavors.

Several important investments include:

- \$1.1 billion, an increase of over \$250 million, in funding to provide salary increases for new and veteran teachers and other eligible instructional personnel.
- \$1.6 billion in funding for early child education, including more than \$427 million for Voluntary Pre-Kindergarten (VPK).
- Historic \$26.8 billion in funding, of which \$14.5 billion is record state funding for the K-12 public school system.
 - This covers the costs associated with the current projected enrollment of almost 3.1 million students, including over 46,000 new students projected to participate in the Family Empowerment Scholarship Program.
- \$1.7 billion in state operating funding for the Florida College System.
- \$3.7 billion in state operating funding for the State University System.
- \$125 million in total funding to reward quality nursing education programs to address nursing shortages.
- \$100 million for the recruitment and retention of highly qualified faculty at state universities.
- \$25 million for the restructuring of the New College of Florida.

Voluntary Pre-Kindergarten

The budget provides a total of more than \$427 million for Florida's VPK program, a high quality, free education initiative, which serves approximately 140,000 four- and five-year-olds. VPK prepares each child for kindergarten by building a strong foundation for school and focusing on early literacy skills.

School Readiness

The budget maintains funding provided in the current Fiscal Year that allowed additional children to be served in the School Readiness program, and rewarded School Readiness providers who participate in program assessments and implement quality improvement strategies.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

The following initiatives that support early learning are also maintained at current year funding:

- \$10 million for the T.E.A.C.H. program to provide early childhood teacher scholarships;
- \$4.5 million for the Help Me Grow program to connect children and families with information, resources and developmental services to enhance health, behavior and learning in the development of young children;
- \$3 million in teacher training for statewide professional development to improve childcare instructor quality; and
- \$3.9 million for the Home Instruction Program for Preschool Youngsters (HIPPY) to deliver high-quality School Readiness curriculum directly to parents so they may strengthen the cognitive and early literacy skills of at-risk children.

K-12 Public Education

Under Governor DeSantis' leadership, Florida is #1 in Education Freedom and believes students should not be limited in educational options. The Framework for Freedom Budget provides an historic investment in our K-12 education system, including a historic school choice expansion. House Bill 1 expands the Family Empowerment Scholarship and Florida Tax Credit Scholarship by creating educational savings accounts for all families.

The budget includes the highest per student investment of \$8,648 in the Florida Education Finance Program (FEFP), which is an increase of \$405 over Fiscal Year 2022-23. Governor DeSantis is once again acknowledging Florida's hard-working educators by providing funding flexibility for school districts to provide any eligible teacher and other instructional personnel with a salary increase.

The budget appropriates \$26.8 billion in total funding for the FEFP, which includes the following increases:

- Increase of \$552 in the Base Student Allocation (BSA);
- Increase of \$20 million, for a total of \$160 million for the mental health allocation;
- Increase of over \$250 million, for a total of \$1.1 billion for salary increases. Each Florida school district will be provided the flexibility to utilize their allocation of the increase to provide salary increases to eligible teachers and instructional personnel in the manner that best fits the school district's needs;
- Increase of \$40 million, for a total of \$250 million for safe school initiatives; and
- Increase of nearly \$21 million, for a total of \$536 million for student transportation.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

School Safety

The Framework for Freedom Budget continues to invest in school safety initiatives, continuing the Governor's commitment to ensuring Florida's students and teachers are in a safe and secure learning environment.

- The budget includes the following school safety initiatives:
 - \$250 million, an increase of \$40 million, for the safe schools component of the FEFP;
 - \$160 million, an increase of \$20 million, for the mental health allocation FEFP;
 - \$5.5 million is maintained for the Mental Health Awareness and Assistance Training;
 - \$6.5 million is maintained for the Coach Aaron Feis Guardian Program that will be used to certify and train school guardians and provide a one-time stipend of \$500;
 - \$845,000 is maintained for the Florida Safe Schools Assessment Tool;
 - \$3 million is maintained to continue providing a centralized integrated data repository and data analytics resources to improve access to timely, complete and accurate information;
 - \$6.4 million is maintained to continue providing school districts access to a mobile panic alert system that is capable of connecting multiple first responder agencies;
 - \$4 million is for fiscally constrained counties to participate in the Florida Safe Schools Canine Program established in House Bill 543. Funding may be used for the purchase and training of a firearm detection canine;
 - \$15 million is appropriated in House Bill 543 for the Office of Safe Schools to implement safe school technology systems;
 - \$42 million is appropriated in House Bill 543 for public school hardening grants; and
 - \$5.8 million is appropriated in House Bill 1537 for the procurement of a statewide transparency tool to support the implementation of instructional and library materials.

Combatting Anti-Semitism

To address the rise of safety concerns for Florida's Jewish communities, the Framework for Freedom Budget includes the following:

- \$5 million in funding, an increase of \$1 million, to enhance safety measures, hire school safety officers, upgrade safety equipment, facilities and technology, and increase security services at Florida Jewish Day Schools. This funding will be available to all eligible Florida Jewish Day Schools to ensure students can learn in a safe environment;
- \$600,000 in funding is maintained for the Florida Holocaust Museum;
- \$100,000 in funding is maintained for the Florida Holocaust Task Force;

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- \$66,501 in funding is maintained for the Holocaust Memorial Miami Beach;
- \$2.1 million in funding is provided for the development and delivery of Holocaust education curriculum to students in grades 5 through 12;
- \$995,925 in funding is provided for the Hate Ends Now cattle car exhibit, which is an immersive, 360 degree exhibit within a replica WWII cattle car used to transport Jewish and other targeted groups to concentration and extermination camps;
- \$2.5 million in funding for security and educational enhancements at the Florida Holocaust Museum.
- \$1 million in funding for the Jewish Community Alliance to upgrade safety and security measures at their facility; and
- \$2.5 million in funding for the Mobile Museums of Tolerance to further combat anti-Semitism.

Literacy Initiatives

The budget provides funding for the following Reading literacy initiatives:

- \$16 million in funding is provided for the Science of Reading Literacy and Tutoring Program;
- \$51 million is provided to implement the Early Literacy through grade 12 Micro-credential and reading endorsement incentives;
- \$5 million in funding is maintained for the Regional Literacy Teams initiative;
- \$4 million in funding is maintained for the New Worlds Reading Scholarship Program; and
- \$1 million is maintained for online literacy professional development administered through Just Read, Florida!

K-12 Civics Engagement

\$1.5 million is provided to support and continue expanding the Florida Civics and Debate Initiative, which creates and enhances existing speech and debate programs with a focus on civic education. The Florida Civics and Debate Initiative is currently active in 52 Florida school districts, with 240 participating schools.

In addition, the Framework for Freedom Budget includes \$3.5 million in funding to provide support to school districts for the improvement of civic literacy for Florida's students using regional civics literacy captains and coaches.

Promoting Computer Science

The budget maintains \$10 million to enhance efforts to certify teachers in computer science courses, and to provide bonuses to teachers who hold educator certificates or industry certifications in computer science.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Teacher Recruitment

The Framework for Freedom Budget includes \$10 million in funding to implement a new first come, first served recruitment bonus for retired military veterans and retired first responders who commit to joining the teaching profession. These heroes are required to teach a minimum of two years. Individuals teaching in a critical shortage area may receive an additional bonus.

The program will:

- Provide a bonus of \$4,000 for 2,000 military veterans and retired first responders.
- Provide an additional \$1,000 for 1,000 individuals teaching in critical shortage areas.
- Waive the initial certification and exam fees for first responders, which is a current benefit that military veterans and their spouses already receive.

The budget includes \$4 million to establish the Teacher Apprenticeship Program and Mentor Bonus. The program will provide individuals who have their associate degree the ability to participate in a two-year, paid and registered apprenticeship program. The program will provide bonuses for 2,000 mentor teachers to receive \$2,000 upon completion of year one and \$2,000 upon completion of year two of the program.

Higher Education

For the 7th straight year, Florida has been ranked the #1 system for higher education in the nation. U.S. News and World Report's 2022-2023 Best Colleges rankings placed the University of Florida and Florida State University among the top 20 public universities in the country. The Governor has taken action to ensure Florida continues to have a great higher education system by enacting accountability, adding transparency, aligning general education courses, and restricting DEI on our campuses.

The Framework for Freedom Budget includes state operating funding for Florida's higher education system:

- \$1.7 billion for Florida's state colleges; and
- \$3.7 billion for Florida's state universities.

The budget also provides an increase of \$3.6 million for a total of \$24.5 million for the Florida Postsecondary Academic Library Network that provides essential library services to Florida College System and State University System institutions. Of the total, \$11.1 million is provided to Florida colleges and \$13.5 million to Florida universities to provide students with e-resources, technical support, distance learning, and more.

The budget invests \$35 million in state funding to continue the Open Door Grant Program, including \$15 million for School District Workforce Education Institutions and \$20 million for Florida College System institutions. The program is designed to create a

FRAMEWORK FOR FREEDOM


FISCAL YEAR 2023-2024

demand-driven supply of credentialed workers for high-demand occupations and expand the affordability of workforce training and credentialing.

The budget provides \$8.5 million for Alzheimer’s and Dementia research at the state universities.

The Framework for Freedom Budget maintains \$6 million in total funding for two programs to support Law Enforcement Officers.

- \$5 million for the Law Enforcement Academy Scholarship Program to cover the cost of law enforcement academies for prospective officers.
- \$1 million for the Out-of-State Law Enforcement Equivalency Reimbursement initiative to cover the cost of the State Officer Certification Exam fee and any necessary equivalency training program for law enforcement officers who relocate to Florida.

The budget provides \$3.5 million to establish the Dual Enrollment Teacher Scholarship Program to support public school teachers in obtaining a master’s degree in their area of certification to allow them to teach dual enrollment courses on their public high school campuses, and increase access to college level courses to students at these schools.

Bright Futures

The Framework for Freedom Budget fully funds the projected student enrollment for the Bright Futures Scholarship Program at \$591 million.

Holding the Line on Tuition

The Framework for Freedom Budget does not include any tuition or fee increases for Florida’s colleges and universities. Our students and families should not face any additional financial burdens as they are completing their education.

Performance Funding

The Framework for Freedom Budget increases the following performance funding at career technical centers, state colleges, and state universities:

- \$8.5 million, an increase of \$2 million, for students earning industry certifications in high-skill, high-demand areas at career technical centers;
- \$20 million, an increase of \$6 million, for students earning industry certifications in high-skill, high-demand areas at Florida colleges;
- \$30 million in performance funding for state colleges through the 2+2 Student Success Incentive Fund and the Work Florida Student Success Incentive Fund;
- \$645 million in performance funding for state universities, an increase of \$85 million; and
- \$100 million for the recruitment and retention of highly qualified faculty.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Workforce Initiatives

The Governor has championed Florida becoming the #1 state in the nation for workforce education by 2030. To make this goal a reality, the Governor has committed more than \$6 billion to workforce education since 2019, which has achieved the following:

- Postsecondary enrollment has increased with more than 380,000 students currently enrolled and a record 800,000 students enrolled in high school Career and Technical Education (CTE) programs.
- Florida's education system became the #1 in the world for entrepreneurship education and training, with more than 20,000 students earning an industry certification in Entrepreneurship and Small Business (ESB), mostly since 2020.

To continue elevating Florida's workforce program, the Framework for Freedom Budget includes \$635 million to support workforce education programs to ensure Florida students are prepared to fill high-demand, high-wage jobs, and help Florida meet its goal of becoming first in the nation for workforce education by 2030.

- This includes \$20 million, an increase of \$5 million, to develop the Teacher Registered Apprenticeship Program for the Governor's Pathways to Career Opportunities Grant Program to establish or expand pre-apprenticeship and apprenticeship programs for high school and college students.

The budget continues to invest in Florida's nursing workforce by maintaining \$125 million to support two nursing education initiatives:

- \$100 million for the Prepping Institutions, Programs, Employers and Learners through Incentive for Nursing Education (PIPELINE) to reward excellence in nursing education programs.
- \$25 million for the Linking Industry to Nursing Education (LINE) fund to incentivize collaboration between nursing education programs and healthcare partners.

Historically Black Colleges and Universities

The Framework for Freedom Budget provides approximately \$142 million for Florida's Historically Black Colleges and Universities.

- \$17 million in operating funds for Bethune-Cookman University.
- \$7.5 million in operating funds for Florida Memorial University.
- \$7.5 million in operating funds for Edward Waters College.
- \$110 million in operating funds for Florida A&M University.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Education Infrastructure

The Framework for Freedom Budget provides \$1.2 billion in funding for the following education capital outlay initiatives:

- **School Safety Grants**
 - \$42 million is appropriated in House Bill 543 for school safety grants provided to school districts to assist with costs associated with improving the physical security of K-12 school buildings.
- **Special Facility Construction**
 - \$89 million for Special Facility Construction projects for Glades, Gadsden, and Putnam counties.
- **K-12 Construction**
 - \$34 million for public school construction needs.
- **Higher Education Construction**
 - \$218 million for Florida College System remodeling and renovation construction needs.
 - \$616 million for State University System remodeling and renovation construction needs.
 - \$15 million for vocational and technical facilities construction needs.
- **Maintenance**
 - \$213 million for public charter school maintenance;
 - \$10 million for lab school maintenance;
 - \$595,548 for Division of Blind Services maintenance; and
 - \$4.5 million for the Florida School for the Deaf and the Blind maintenance.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Environment

Florida natural resources are the foundation of Florida's communities, economy, and way of life, and the protection of Florida's environment remains a key focus of Governor DeSantis. With record investments over the past four years, Florida has ushered in a new area of stewardship for Florida's natural resources, including the Everglades. The Framework for Freedom Budget continues this historic momentum, with significant investments made for Fiscal Year 2023-24. As part of more than \$7.2 billion in funding to protect our environment, agriculture and natural resources, the budget includes over \$3.8 billion specifically for the Department of Environmental Protection (DEP).

Continued Improvements for Water Quality, Quantity and Supply

In Executive Order 19-12, among other major environmental reforms, Governor DeSantis called for \$2.5 billion to be invested over four years for the protection of water resources, an increase of \$1 billion over the previous four years. The Governor surpassed that goal by securing over \$3.3 billion. Governor DeSantis builds on this historic investment with Executive Order 23-06, calling for \$3.5 billion over the next four years for Everglades restoration and protection of our water resources, including water quality and water supply. The Fiscal Year 2023-24 budget initiates this investment, by dedicating more than \$1.6 billion.

The Framework for Freedom Budget includes more than \$694 million for Everglades restoration projects, including:

- \$58 million for Restoration Strategies.
- \$356.5 million for the Comprehensive Everglades Restoration Plan (CERP).
- \$64 million for the EAA Reservoir to continue the momentum of this critical project to reduce harmful discharges and help send more clean water south of the Everglades.
- \$50 million is included for specific project components designed to achieve the greatest reductions in harmful discharges to the Caloosahatchee and St. Lucie Estuaries as identified in the Comprehensive Everglades Restoration Plan Lake Okeechobee Watershed Restoration Project Draft Integrated Project Implementation Report and Environmental Impact Statement dated August 2020.
- \$70 million for the C-51 Reservoir.
- \$96.1 million is included for the Northern Everglades and Estuaries Protection Program.

The Framework for Freedom Budget also includes more than \$796 million for targeted water quality improvements to achieve significant, meaningful and measurable nutrient reductions in key waterbodies across the state and to implement the recommendations of the Blue-Green Algae Task Force. This includes:

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- \$200 million for the expanded Water Quality Improvement Grant Program for projects to construct, upgrade or expand wastewater facilities, including septic to sewer conversions, stormwater management projects, and agricultural nutrient reduction projects.
- \$100 million for the new Indian River Lagoon (IRL) Protection Program for priority projects to improve water quality in the IRL, as called for in Executive Order 23-06.
- \$40 million to accelerate projects to meet scientific nutrient reduction goals, called Total Maximum Daily Loads, which may include green infrastructure investments or land conservation to protect our water resources.
- \$398.3 million for local water quality and supply projects.
- \$20 million for critical infrastructure including wastewater and stormwater projects that address water quality impairments and coral reef restoration in Biscayne Bay.
- \$25 million for water quality Improvements in the Caloosahatchee watershed.
- \$13 million for additional water quality improvements, including Lake Apopka, wetlands restoration and protection and areas within the Northwest and St. Johns River Water Management Districts.

On top of the investment in targeted water quality improvements, the Framework for Freedom Budget includes \$50 million to restore Florida's world-renowned springs. This funding may also be used for land acquisition to protect springsheds and is crucial to supporting homeowners and local communities as they work with the state to achieve septic and nutrient reduction requirements.

The Framework for Freedom Budget includes \$85 million for the continued stabilization, water treatment, and closure of Piney Point.

The Framework for Freedom Budget invests more than \$64 million to improve water quality and combat the effects and impacts of harmful algal blooms, including blue-green algae and red tide. The Framework for Freedom Budget includes the following:

- \$12.5 million for innovative technologies and short-term solutions to aid in the prevention, cleanup and mitigation of harmful algal blooms and pharmaceuticals in wastewater.
- \$12.8 million to increase water quality monitoring, support the Blue-Green Algae Task Force, and to maintain and improve the water quality public information portal.
- \$20 million for harmful algal blooms mitigation to implement water quality treatment technologies to combat harmful algal blooms in Lake Okeechobee.
- \$10 million to assist county governments with their responses to emergency conditions associated with harmful algal blooms and red tide events that may

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

impact public health, Florida's environment and fragile ecosystems, including beaches and wildlife.

- \$4.2 million in funding for continued support of research activities conducted by the Center for Red Tide Research.
- \$5 million in funding through the Division of Emergency Management for Sargassum clean up grants to local governments.

\$60 million is provided for the Alternative Water Supply Grant Program to help communities plan for and implement vital conservation, reuse and other alternative water supply projects. DEP will continue to engage local governments, industry, universities and water management districts to identify and research all viable alternative water supply sources and is working to provide an assessment of funding needs critical to supporting Florida's growing economy.

Further Protection of our Valuable and Vulnerable Coastlines

In Fiscal Year 2021-22, Governor DeSantis championed the passage of the Resilient Florida Grant Program which enhances our efforts to protect our inland waterways, coastlines, shores and coral reefs, which serve as invaluable natural defenses against sea level rise.

The Framework for Freedom Budget invests over \$356 million for resiliency, including \$300 million for implementation of statewide resilience projects and \$56 million for resiliency planning and coral reef protection.

Protecting Florida's 1,300 miles of coastline is critical to our growing economy and quality of life, as millions travel from around the world to visit our world-renowned beaches. The Framework for Freedom Budget includes \$50 million in beach nourishment funding to continue addressing Florida's critically eroded shorelines. In addition, \$106 million for Hurricanes Ian and Nicole beach erosion recovery projects to fully fund DEP's *Hurricanes Ian and Nicole Recovery Plan for Florida's Beach and Dune Systems*.

Florida's Coral Reef Restoration and Recovery Initiative

Included within \$21.7 million for coral reef protection is \$10.2 million to implement Florida's Coral Reef Restoration and Recovery Initiative, established in Executive Order 23-06, to restore 25 percent of Florida's Coral Reef by 2050. Through facilitating an unprecedented, evidence-based propagation and outplanting program conducted by the state and its partners, Florida's Coral Reef will be restocked with hardy populations of native corals and other keystone species to re-establish and strengthen natural reproduction, dispersal, and recruitment patterns. Florida's Coral Reef Restoration and Recovery Initiative will significantly enhance flood protection in Southeast Florida and strengthen coastal economies.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Apalachicola Bay Oyster Restoration

The Framework for Freedom Budget includes \$17 million to support the ongoing oyster restoration operation in Apalachicola Bay. This investment will double the supported acreage from 1,000 to 2,000 acres of durable oyster habitat.

Investing in Clean Lands and Air

The Framework for Freedom Budget includes \$211 million for the cleanup of contaminated sites with a focus on promoting redevelopment of these areas once cleanup has been completed. Working with federal and local partners, cleanup and redevelopment of these sites will ensure Florida's new businesses and growing communities can safely develop and our economy can continue to grow. Specific investments include:

- \$195 million for Petroleum Tanks Cleanup;
- \$10 million for Dry Cleaning Solvent Contaminated Site Cleanup;
- \$6 million for Hazardous Waste Contaminated Site Cleanup.

A Commitment to Florida's Prized Properties and Waterways

The Framework for Freedom Budget includes more than \$1 billion to protect our prized properties and waterways in Florida. This funding will ensure all Floridians have access to enjoy our pristine natural environment, while protecting these unique natural resources and investing in the management of our state-owned lands.

As land acquisition is vital to both our economic growth and environmental protection, the Framework for Freedom Budget includes more than \$976 million for conservation and recreation land acquisition. This includes:

- \$100 million for the Florida Forever Program, the state's premier conservation and recreation land acquisition program, for the Division of State Lands to acquire land with a focus on protecting our water resources for Floridians and visitors, including lands within the Florida Wildlife Corridor.
- \$850 million for the lands within the Florida Wildlife Corridor, including the Caloosahatchee Big Cypress land acquisition project and lands within the Ocala to Osceola Wildlife Corridor.
- \$15 million for the Florida Communities Trust component of Florida Forever, which provides funding to local governments and eligible non-profit environmental organizations for the acquisition of community-based parks, open space and greenways that further outdoor recreation and natural resource protection needs.
- \$11.2 million for the Florida Recreation Development Assistance Program (FRDAP), which provides competitive recreational grants to local governments for the acquisition and/or development of land for public outdoor recreation.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Florida's State Parks have won the National Gold Medal a record four times for having the best state park system in the nation. The Framework for Freedom Budget dedicates \$37 million to infrastructure improvements and resource management with the goal of maintaining this high standard and ensuring all visitors and residents alike have access to these prized properties for generations to come.

Defending Florida's Everglades from Invasive Species

Governor DeSantis has prioritized efforts to remove the invasive Burmese python from the Everglades. The Framework for Freedom Budget includes up to \$3.4 million for the Florida Fish and Wildlife Conservation Commission to remove pythons from the Everglades.

Investing in Florida's Agriculture and Citrus Industry

The Framework for Freedom Budget includes more than \$2.8 billion for Florida's agricultural industry. In order to preserve Florida's iconic citrus industry, the budget invests \$52.4 million for citrus research and the Citrus Health Response Program. This includes \$8 million for research and additional advertising by the Department of Citrus including new varieties research and to help increase the production of trees and advance technologies that produce a resistance to citrus greening.

Combatting Wildfires

Also, recognizing the importance of effectively combatting wildfires, the budget includes \$11.5 million for wildfire suppression equipment and \$4.9 million for road and bridge maintenance to allow for better access for land management and wildfire suppression activities.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Transportation and Economic Development

Under the leadership of Governor DeSantis, Florida has become the state where, more than anywhere else in this nation, people and businesses want to come to live their lives and enjoy unparalleled economic prosperity. Florida's position as a roaring economic engine and job creator is proven by the following facts:

- In 2022, Florida experienced the largest percentage increase in net population migration, ranking as the fastest growing state in the nation.
- Florida's unemployment rate in April 2023 was 2.6 percent, near the historic all-time low for our state and 0.8 percent less than the national unemployment rate of 3.4 percent. Florida's statewide unemployment rate has been lower than the national rate for 30 consecutive months, and as of April 2023 was the lowest among the top 10 largest states in the nation.
- Florida's private sector employment increased by 336,200 jobs from April 2022 to April 2023, a growth rate of 4.1 percent and higher than the national growth rate of 2.7 percent.
- As of April 2023, Florida employers have added jobs for 35 of the last 36 months, and Florida's private sector year-over-year job growth rate has exceeded the nation's for 25 consecutive months.
- Florida's labor force grew by 2.3 percent over the year April 2022 to April 2023, higher than the national growth rate of 1.7 percent.
- As of April 2023, there were almost half a million (464,000+) job opportunities for Floridians posted online.

Moving Florida Forward Initiative to Relieve Traffic Congestion

The Framework for Freedom Budget invests \$4 billion for a bold new initiative to address the challenge of congestion on Florida's highways and roads that is the inevitable result of our state's historic growth. The *Moving Florida Forward Initiative* will accelerate the development and completion of transportation projects to provide additional highway and road capacity to meet the needs of Florida's ever-growing economy and population.

Transportation Infrastructure and Safety

Florida is currently home to over 22 million people and welcomes millions of visitors each year. As a high-growth state, being able to move an increasing number of people and goods from place to place quickly and effectively depends on a continuing commitment to developing and maintaining a world class transportation infrastructure.

In addition to the \$4 billion *Moving Florida Forward Initiative*, the Framework for Freedom Budget includes \$14.8 billion for the Florida Department of Transportation. This investment will provide for the retention and creation of more than 254,000 jobs.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Every dollar invested in transportation is estimated to result in a return of up to \$4 in user and economic benefits to Florida's residents and businesses.

Transportation Work Program

Within the total amount provided to the Department of Transportation, the Framework for Freedom Budget provides \$13.9 billion for the State Transportation Work Program, Florida's ongoing five-year plan for the implementation and completion of transportation infrastructure projects. These projects include construction and maintenance of Florida's roads, bridges, rails, seaports and other public transportation systems that grow the state's economy and improve the quality of life for our citizens. This year's investment in the Work Program includes:

- \$5.5 billion for highway construction to include 118 new lane miles.
- \$1.6 billion to resurface 2,632 lane miles.
- \$149.3 million in seaport infrastructure improvements to ensure Florida's ports continue to have capacity while the rest of the nation struggles from supply chain backups at seaports.
- \$404.3 million for aviation improvements.
- \$726.6 million in scheduled repairs for 65 bridges and replacement of 19 bridges.
- \$791.3 million investment in rail and transit projects.
- \$250.9 million for safety initiatives.
- \$156.3 million for community trail projects.

Keeping Florida Roads Safe

The Framework for Freedom Budget includes:

- \$6.8 million for the purchase of three Florida Highway Patrol aircraft to enhance the support of patrol and investigative operations with local and federal partners.
- \$1.3 million for additional trooper equipment including 1,982 portable, handheld ballistic shields for every sworn member of the Florida Highway Patrol, so that they are better prepared to respond to any situation.

Transport of Unauthorized Aliens

By signing into law Senate Bill 1718, Governor DeSantis secured \$12 million to continue implementation of the Governor's initiative to protect Floridians against the harm resulting from illegal immigration by facilitating the transport of unauthorized aliens.

Disaster Recovery/Emergency Management

One of the key elements underpinning Florida's economic success has been its ongoing ability to plan for, respond to, and recover from significant disasters. In 2022, Governor DeSantis, the Division of Emergency Management, other state, and local agencies and first responders, and Floridians from all walks of life rose to the significant challenges imposed by disasters occurring within our state, most notably Hurricanes Ian and

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Nicole. The Framework for Freedom Budget provides significant funding for disaster recovery, mitigation, and emergency management, including:

Open Federally Declared Disasters – Funding to Communities and State Operations

- \$2.3 billion is provided in federal and state funding is provided so that communities and the state can respond to and recover from major disasters or emergencies as well as mitigate against future disasters or emergencies.
 - \$472.5 million in state match is provided for the state cost share associated with authorized federal funding to eligible local and state recipients for reimbursement of the response and recovery cost, as well as state management costs relating to federally declared disasters.
- \$350 million for the Hurricane Recovery Grant Program which provides funding to counties impacted by Hurricanes Ian and Nicole.

Community Development Block Grant

The Framework for Freedom Budget includes \$362.6 million in federal Community Development Block Grant (CDBG) funds directed toward local hurricane recovery and hardening efforts throughout the state. These funds include several CDBG programs, including the CDBG Disaster Recovery Program for all named hurricanes since 2017 and the CDBG Mitigation Program.

Ensuring Housing Availability and Affordability for Florida’s Families

By signing into law Senate Bill 102, Governor DeSantis secured a record amount of \$711 million for affordable housing in Florida and the state’s Sadowski Affordable Housing Trust Funds:

- \$259 million for the State Apartment Incentive Loan (SAIL) program.
- \$252 million for the State Housing Initiatives Partnership (SHIP) program.
- \$100 million for the second year of the Hometown Heroes Housing program, which makes homeownership affordable for more hard-working Floridians, including our eligible frontline community workers such as law enforcement officers, firefighters, educators, healthcare professionals, childcare employees, and active military or veterans.
- \$100 million to implement a competitive loan program to alleviate inflation-related cost increases for Florida Housing Finance Corporation-approved multifamily projects that have not yet commenced construction.

Economic Recovery and Development

As Florida’s pro-freedom policies result in economic growth, it is more important than ever to maintain our state’s economic momentum through targeted investments in programs that support the creation of good jobs for Floridians and promote key Florida

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

industries like tourism. The Framework for Freedom Budget provides substantial funding for such initiatives, including:

- \$75 million for the Florida Job Growth Grant Fund, which supports additional economic growth in Florida by providing local areas with funding for proposed public infrastructure and workforce training projects.
- \$80 million to continue the vital state marketing and promotion efforts of VISIT FLORIDA, the state's official tourism marketing corporation and a source of travel planning for visitors across the globe. In 2022, Florida enjoyed record tourism by welcoming 137.6 million visitors to the state, and in the first quarter (January-March) of 2023 established a new quarterly record of 37.9 visitors.
- \$170.9 million for the second phase of the State Small Business Credit Initiative, providing Florida's small businesses with essential access to additional growth and support funding.

Rural Development

Among its many economic advantages, Florida's rural areas represent a tremendous opportunity to establish a model for growth and prosperity. One of the key elements to this approach is a focus on developing modern infrastructure in rural areas, including a strong commitment to providing the infrastructure needed to make broadband internet service widely available in Florida's rural communities. The Framework for Freedom Budget continues the state's ongoing commitment to developing economic growth opportunities in rural areas, including:

- \$25 million for the Rural Infrastructure Fund, to support local rural infrastructure projects such as roads, storm and wastewater systems, and telecommunications facilities.
- \$100 million to support broadband initiatives to expand high-speed internet deployment and access to Florida communities.
- \$13 million for the Digital Capacity Grant Program, providing resources to implement the Digital Adoption and Use Plan to achieve statewide digital literacy.

Assistance to Households

To support qualifying Floridians who face the headwinds of increasing household expenses, the Framework for Freedom Budget provides funding for the following programs:

- \$18.4 million for additional federal funding under the Low-Income Home Energy Assistance Program (LIHEAP). In partnership with local agencies, LIHEAP assists low-income households in meeting the costs of their home heating and cooling needs.
- \$37.5 million for additional federal funding under the Low-Income Water Assistance Program (LIWAP). Modeled after LIHEAP, LIWAP assists low-income households in meeting the costs of their home water and wastewater needs.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- \$23.4 million for additional federal funding under the Weatherization Assistance Program (WAP). WAP provides resources to install energy conservation measures in the homes of low-income people, focusing on homes occupied by the elderly, persons with disabilities, and children.

Ensuring Fair, Free, and Safe Elections

Florida is known as a national leader in conducting fair and accurate elections, which was demonstrated once again in 2022. Nevertheless, continued vigilance and oversight are needed to ensure that the integrity of Florida elections is always maintained, and that those who commit election fraud or other election law violations are held accountable. The Framework for Freedom Budget provides resources needed to ensure our future elections are conducted with the utmost integrity and are safe from cyber threats, fraud, and any other election irregularities.

- The Framework for Freedom Budget includes a total of \$14.8 million for election oversight activities within the Department of State, with a focus on election integrity and security. This includes:
 - An additional \$1 million and one additional position for the Office of Election Crimes and Security, responsible for receiving notices and investigating instances of potential election fraud and irregularities, and where warranted referring cases to the appropriate authorities for prosecution.
 - \$962,969 for live call center services supporting the Statewide Voter Fraud and Assistance Hotline.
 - \$106,650 for cybersecurity awareness training for Supervisors of Elections.
 - \$100,000 for an Elections Signature Verification Training Program.

Supporting Florida Arts and Culture

The Framework for Freedom Budget includes funding for Florida's arts and culture communities:

- \$32.4 million for Cultural and Museum Grants to support projects that further the state's cultural objectives.
- \$525,000 to support the Florida Main Street Program. This program encourages economic development in Florida's historic commercial districts. There are currently 50 designated Main Street communities throughout the state.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Health and Human Services

The Framework for Freedom budget illustrates Governor DeSantis' focus on providing services to meet the behavioral health needs of Floridians, improving the health and choices for families and children, and meeting the needs of the state's seniors and veterans who have faithfully served our nation. The budget includes funding to support motherhood and fatherhood initiatives, as strong parents are crucial to ensuring that our children thrive. The budget also continues to position Florida as a leader in the fight to cure cancer and respond to the opioid crisis.

Cancer Research

The Framework for Freedom Budget includes more than \$190 million in funding for cancer research and care, including \$20 million to establish the Florida Cancer Innovation Fund to support groundbreaking cancer research. Funding will provide grants to support emerging research, trends and promising practices that can be replicated and expanded upon in Florida. The budget includes \$128 million for the Casey DeSantis Cancer Research Program, an increase of \$28 million over the prior fiscal year.

Support for Women and Children

The Framework for Freedom Budget includes increased funding of \$290 million to support the care of pregnant and postpartum women and children. This funding will improve maternal health outcomes for women at high risk for maternal morbidity, expanding a pilot program for pregnant women into 20 Florida counties. Funds will improve access to behavioral health services for children, support quality improvement initiatives for children birth to 36 months who have a developmental delay and expand school health and dental services. This funding also includes \$3.8 million to support premiums for families who receive services through the Florida KidCare Program and were impacted by Hurricane Ian.

An additional \$30 million was included for Fiscal Year 2023-24 in the Heartbeat Protection Act (Chapter 2023-21, Laws of Florida), signed by Governor DeSantis on April 13, 2023, which will support life and family in the State of Florida. Additional resources available for mothers and families will include parenting support services, nonmedical materials like cribs, car seats, clothing, diapers and formula, counseling and mentoring, education materials, and classes on pregnancy, parenting, adoption, life skills and employment readiness.

Support for Care for Infants and Children

The Framework for Freedom Budget includes an additional \$76 million to increase hospital rates for hospitals that care for acutely ill newborns and pediatric patients. Increased funding of \$54 million is also included for stand-alone children's hospitals

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

serving Medicaid patients as well as \$76 million to increase the rates provided to pediatric physicians.

Behavioral Health

The Framework for Freedom Budget provides more than \$625 million in funding to support a comprehensive array of behavioral health services. Funding will provide additional support for mental health treatment facilities, competency restoration services, and will enhance the 988 Suicide and Crisis Lifeline services.

Of the total \$625 million, nearly \$78 million is included to sustain and expand the bed capacity at state-operated mental health treatment facilities. This will expand the number of patients that can be served, helping to reduce the waitlist for those that require these critical mental health care services.

The budget also provides \$31 million to support expanded access to central receiving systems that provide crisis intervention and assessment and help to connect those with behavioral health challenges to the services that they critically need.

Opioid Crisis

Florida continues to provide funding for individuals who are struggling with opioid use disorders through services including the Core Network. The Framework for Freedom Budget includes \$385 million to increase access to treatment, recovery support and continues research and surveillance activities that seek to reduce overdoses, unemployment and the incidence of hospitalization and homelessness.

This funding includes more than \$187 million from the nationwide Opioid Settlement Agreement to establish the Office of Opioid Recovery to oversee these funds, establish an accredited Graduate Medical Education program to increase the number of psychiatric residents and for other initiatives that support education, treatment, and prevention for individuals with substance use disorders.

Child Welfare

The Framework for Freedom Budget includes more than \$100 million to support those served by the child welfare system. Funding will support foster parents and caregivers, community-based services, local prevention grants, and additional family navigators to connect high risk families and children to resources and supports through collaboration with front line child protective investigators. Additionally, funding is provided to continue the modernization of the Florida Safe Families Network (FSFN) system. The budget also provides funding and positions to transition child protective investigations currently conducted by certain sheriff's offices to the Department of Children and Families.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

The Framework for Freedom Budget also includes \$15 million for adoption subsidies to provide continued support to those who adopt children from the child welfare system.

Homelessness

The Framework for Freedom Budget includes \$22 million to support individuals who are in need of housing assistance and are at risk of becoming homeless. Funding will support emergency shelter, rental assistance, and housing relocation and stabilization services in addition to case management services.

Human Trafficking

The Framework for Freedom Budget includes an additional \$1.5 million to provide services for victims of human trafficking. Services include individualized clinical treatment and behavioral supports such as cognitive behavioral treatment.

Putting Seniors First

The Framework for Freedom Budget invests an additional \$9 million to expand services provided by the 17 Memory Disorder Clinics and the Brain Bus to enhance diagnosis and prevention strategies for those impacted by Alzheimer's disease and other related dementia. An increase of \$4 million is provided to serve additional seniors as part of the Alzheimer's Disease Initiative.

Additionally, \$5 million is provided to increase services through the Community Care for the Elderly Program and the Home Care for the Elderly Program. Funding will allow more seniors to receive services such as case management, home delivered meals, caregiver support, and home modifications allowing them to continue to live in their homes.

The Framework for Freedom Budget invests more than \$1 million in funding for the Florida Alzheimer's Center of Excellence (FACE). The FACE program supports caregivers and individuals with Alzheimer's disease and related dementias in the community using evidence-based practices and a no wrong door approach. The FACE initiative focuses on equipping communities and the medical system in providing early diagnoses and treatment in addition to quality care management that supports linkage to community services and access to programs for support.

The Framework for Freedom Budget invests more than \$400,000 in funding for Hope Navigators to connect seniors and caregivers to services and resources to ensure an enhanced quality of life. These Navigators will assist seniors to overcome barriers to living independently and promote quality care while aging in their home or place of their choosing.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Persons with Disabilities

The Framework for Freedom Budget provides more than \$79.6 million in funding to allow additional individuals with disabilities to be provided necessary services through the Agency for Persons with Disabilities. The budget also provides nearly \$3.4 million to support individuals who have both a development disability and mental health diagnosis receive evaluation and treatment in the most appropriate setting.

Veterans

The Framework for Freedom Budget invests an additional \$6 million to medical and non-medical equipment upgrades, capital improvements, and increased staffing for the State Veterans' Nursing Homes. The budget also includes funds to begin planning for the construction of the ninth State Veterans' Nursing Home in Collier County.

The budget also continues a \$2 million investment to assist veterans in securing meaningful skills-based employment, provide employers a skilled talent pipeline, and to assist veterans in creating and operating a small business.

An increase of nearly \$500,000 is included to implement Patriot Navigators to help meet the unique needs of veterans and their families through mentoring, referrals to available resources, and by eliminating barriers to achieve success and self-sufficiency.

Finally, nearly \$9 million is included in the Framework for Freedom Budget to support the mental health needs of Florida's veterans. These funds will support behavioral health services for veterans and their families suffering from post-traumatic stress, depression and other invisible wounds suffered by our nation's heroes. These efforts will help to reduce veterans' suicide and ease the transition to civilian life.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Public Safety

Public safety has been a leading priority for Governor DeSantis. Due to the continued diligence of Florida law enforcement officers, Floridians are enjoying a 50-year record low crime rate, and year-over-year crime in Florida is down nearly ten percent. The Framework for Freedom Budget continues to make necessary investments in our public safety, including salary increases for correctional officers, enhancing officer safety, and combatting the flow of fentanyl into Florida from the southern border.

Combatting Fentanyl

The Framework for Freedom Budget includes \$20.7 million to support law enforcement efforts to combat the opioid epidemic affecting Florida's communities:

- \$20 million for the creation of the State Assistance for Fentanyl Eradication (S.A.F.E.) in Florida Program. These funds will assist local law enforcement in combatting the illicit trafficking and sale of fentanyl within Florida. Funds will be provided to FDLE to be distributed to local agencies; and
- \$749,146 for FDLE to expand the mission and capabilities of the Anti-Heroin Task Force statewide.

Law Enforcement Recruitment and Retention

The Framework for Freedom Budget includes \$20 million for a second round of recruitment bonus payments for law enforcement officers who are new to the profession in the state, including those relocating from other states. This initiative will provide bonus payments of \$5,000 to new eligible law enforcement officers.

First Responder Recognition Payments Program

The Framework for Freedom Budget provides \$110 million from reallocated unobligated federal State Fiscal Recovery Funds to provide one-time recognition payments to each eligible essential local first responder.

Enhancing Correctional Officer Staffing

The Framework for Freedom Budget includes \$38 million to improve staffing levels at Targeted High Vacancy FDC Facilities.

Salary Increases for Correctional and Probation Officers

The Framework for Freedom Budget includes \$60.5 million to increase the Department of Corrections' (FDC) base rate of pay to \$22 per hour for specified Correctional Officer and Correctional Probation Officer positions.

Safer Correctional Operations

The Framework for Freedom Budget also includes \$21.3 million for FDC to make Florida's correctional facilities safer. This includes:

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- \$10 million for security equipment, such as drone detection equipment, thermal fence cameras, drone support for K-9 operations, and license plate readers;
- \$2.3 million to modernize and enhance training provided at the Florida Corrections Academy; and
- \$9 million to improve infrastructure including environmental systems, regional evidence facilities, maintenance, repairs, and renovations.

Improving Inmate Health and Well-Being

The Framework for Freedom Budget includes \$37.7 million for FDC to improve inmate health and well-being. This funding includes:

- \$33.3 million to expand educational, career, and technical programs to increase employability and reduce recidivism.
- \$3 million to allow FDC to expand substance abuse treatment; and
- \$1.4 million to allow FDC to repurpose existing FTEs to create two additional Behavioral Risk Management Teams to provide specialized on-site monitoring of high-risk facilities to ensure inmates with mental health needs have access to appropriate services.

Enhancing Florida's Crime Databases

FDLE maintains a variety of databases used daily by law enforcement to investigate crimes and apprehend criminals. Many of these resources are publicly accessible to help keep Floridians safe. The Framework for Freedom Budget invests more than \$18.3 million to expand and enhance these databases, including:

- \$8.16 million for the second phase of the modernization of the Biometric Identification Solution (BIS) database;
- \$3.58 million for the technology enhancement of breath test instrumentation and associated software within the Alcohol Testing Program;
- \$3 million to increase the Criminal Justice Network bandwidth;
- \$1.96 million to enhance the Missing and Endangered Person Information Clearinghouse applications;
- \$1.1 million to purchase enhanced booking and arrest equipment; and
- \$500,000 for the final year of implementing the Statewide Sexual Assault Tracking System.

Enhancing Law Enforcement Safety

The Framework for Freedom Budget includes \$2 million for FDLE to provide body armor to local law enforcement agencies to better improve the safety afforded to our state's brave men and women in law enforcement.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Supporting State Courts

The Framework for Freedom Budget includes \$21.8 million for the State Court System, in addition to the five percent pay increase provided to all state employees, to provide salary increases for due process staff, including court reporters, court interpreters, case managers, trial court staff attorneys, and court program specialists.

Florida Scholars Academy

The Framework for Freedom Budget includes \$12 million for the Department of Juvenile Justice to create a unified juvenile justice education system. The Florida Scholars Academy provides various educational opportunities, and trade skills in high-demand occupations.

Enhancing Emergency 911 Call Services

Safeguarding our first responders and residents and visitors of Florida remains a priority through the continued investment in our state's emergency 911 (E911) call services.

The Budget includes an additional \$52 million for the following E911 enhancements:

- \$25 million for distributions and grant awards to local governments for E911 system maintenance, integration with the Next Generation (NG) 911 system and implementation of text-to-911.
- \$12 million to implement three additional regions of the NG 911 call routing and mapping solutions, which are imperative to improving communications for telecommunicators and first responders.
- \$5.8 million to continue supporting and improving the Statewide Law Enforcement Radio System (SLERS).
- \$350,000 for no cost training for local government public safety telecommunicators, to include managing work-related stress, cybersecurity threats, and how to use GIS within NG 911.
- \$800,000 for modernization of the Department of Management Services' operations of the E911 program to increase the efficiency of distributions to local governments and the continued implementation of NG 911.
- \$6 million in state grant funds to assist local governments in the upgrade of SLERS radios to ensure interoperability and improve public safety.
- \$2.2 million to provide FirstNet to SLERS users which allows for connectivity to mobile networks to ensure continuous coverage for first responders throughout Florida.

Local Firefighter Support

The Budget invests more than \$72 million in dedicated grant funding to support local government fire services through the hardening of critical infrastructure and modernization of life-saving equipment to ensure our firefighters, visitors, and residents are protected. These funds will not only serve the individual communities,

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

but also improve the state's overall medical, police, and fire response capabilities during natural disasters and other state emergencies.

Military Support

Continued Expansion of the Florida State Guard

Florida continues to set the example in response to not only natural disasters but also in protecting its people and borders from illegal aliens and civil unrest. It is now more important than ever to further strengthen Florida's response capabilities by augmenting our Florida National Guard with the support of the Florida State Guard. The Budget provides \$108 million to grow the Florida State Guard, a civilian volunteer force, to aid during emergencies.

- Funding supports the investment in response equipment, including critical maritime and aviation resources necessary for rapid search and recovery efforts both during and post disasters.
- Funding also supports training and equipment needs for up to 1,500 members to support units related to search and recovery, medical, logistics, communications, and other support functions that are needed during responses to hurricanes, natural disasters, and other state emergencies.

Supporting Florida National Guardsmen and their Families

Florida National Guard recruitment and retention programs remain a priority for the Governor to ensure a diverse force of soldiers that prosper not only in their National Guard duties but also in their careers. The Budget includes \$8.2 million for the following initiatives:

- \$5.2 million to fully support Florida National guardsmen seeking higher education degrees.
- \$3 million to give \$1,000 bonuses to current and former guardsmen who recruit new members into the Florida National Guard.

Strengthening the National Guard's Camp Blanding

The Budget includes record funding of \$102.5 million to launch a multi-year initiative at Camp Blanding for the construction of multiple state-of-the-art training facilities for the Florida National Guard. This major investment in live-fire ranges, infantry battle courses and barracks to support simultaneous training of 5,000 guardsmen, will elevate Florida's force readiness and reduce our dependence on federal and other state's resources.

Renovating National Guard Readiness Centers Statewide

The Budget includes nearly \$12.2 million to make critical repairs and renovations to 63 outdated readiness centers across Florida. This includes:

- \$7 million to begin year one of the Revitalization and Modernization Program (REVAMP), a multi-year plan to renovate all readiness centers to meet safety standards and building code compliance.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

- \$2.6 million for general maintenance at existing readiness centers.
- \$2.6 million for an access road at the new Panama City Readiness Center, which was destroyed during Hurricane Michael.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Government Operations

The Governor remains committed to ensuring Florida's regulatory framework and government support functions are leading the way through the continued investment in legal business best practices, safeguarding taxpayer's sensitive information, protecting residents and visitors against financial crimes, and maintaining state owned infrastructure for years to come.

Recruitment and Retention of Critical State Employees

The Framework for Freedom Budget invests \$619.2 million to retain staff and continue to recruit critical vacancies. The pay package provides:

- An across-the-board 5 percent pay increase for all state employees;
- An increase for correctional officers to \$22 per hour; and
- Additional funding to provide special pay adjustments to address recruitment and retention issues at State Agencies.

My Safe Florida Home

The Budget invests an additional \$100 million in the My Safe Florida Home Grant Program which provides Florida homeowners free home inspections and financial assistance to retrofit their properties to be less vulnerable to hurricane damage.

Safeguarding Florida against Cybersecurity Threats

The Budget further builds on its commitment to harden Florida's cybersecurity framework through the funding of nearly \$60 million in various state agencies for security intelligence, modernization, training, and resiliency. As cybersecurity threats continue to become more sophisticated, it is vital that both state and local governments have the tools necessary to protect critical public resources and sensitive information.

The Budget also continues to support Florida's local governments through the investment of \$40 million in the Local Government Cybersecurity Grant Program administered by the Florida Digital Service. These grants will provide needed financial assistance to local governments in the development and enhancement of cybersecurity risk management programs.

Maintaining and Improving State Critical Infrastructure

The Budget addresses critical land and building deficiencies throughout the state with the investment of \$92 million in improvement projects and new facility design and acquisition. This includes:

- \$78.2 million to provide employees and visitors at state owned infrastructure a safe and efficient working environment.
- \$14 million to design and acquire new state-owned office buildings to reduce the state's dependence on costly private leased space.

FRAMEWORK FOR FREEDOM



FISCAL YEAR 2023-2024

Protecting Florida against Fraudulent Activity

The Budget invests \$2.8 million in new anti-fraud initiatives at regulatory agencies to thwart bad actors defrauding taxpayer dollars and threatening the livelihood of our most vulnerable populations. \$3.5 million is also provided for identity verification software to protect consumers against business and professional license fraud, ensuring those doing business in Florida are both legal and skilled to do the job.

Committee on Education Pre-K - 12

CS/CS/CS/CS/HB 1 — School Choice

by Education Quality Subcommittee; Education and Employment Committee; PreK-12 Appropriations Subcommittee; Choice and Innovation Subcommittee; and Reps. Tuck, Plasencia, and others (CS/CS/SB 202 by Appropriations Committee; Appropriations Committee on Education; and Senators Simon, Perry, and Collins)

The bill (Chapter 2023-16, L.O.F.) expands educational choice and opportunity for Florida families, supports public schools by reducing state regulations, and benefits teachers by removing barriers to certification.

Expanding Educational Choice

The bill expands eligibility for Florida Tax Credit (FTC) and Family Empowerment Scholarship for Education Options (FES-EO) programs to include any student who is a resident of Florida and is eligible to enroll in kindergarten through grade 12 in a public school. In addition the bill:

- For FTC and FES-EO Scholarships:
 - Expands through an education savings account the authorized uses of FTC and FES-EO scholarship funds, which must first be used for tuition and fees at a private school, if the student is enrolled in a private school.
 - Adds a second priority group for students whose household income is between 185 percent and 400 percent of the federal poverty level.
 - Expands the eligibility for public school transportation scholarships to all students eligible for a scholarship.
 - Requires FES-EO scholarships be awarded once all FTC scholarships have been funded.
- For FTC Scholarships:
 - Establishes the personalized education program (PEP) as a parent-directed educational choice option under the FTC scholarship that satisfies mandatory school attendance and provides access to the same programs and services as the home education program.
 - Provides a schedule for funding the FTC scholarships to eligible students that are enrolled in a PEP, which limits enrollment to 20,000 in the 2023-2024 school year. By the 2027-2028 school year, every PEP student will have access to a scholarship.
 - Provides students in a PEP, and their parents, the option to work with choice navigators, who assist parents with the selection, application, and enrollment in educational options that address the academic needs of their student.
 - Updates the parent and student participation responsibilities for the scholarship by requiring the parent to meet with the private school's principal or the principal's designee to review the school's academic programs and policies.
- For the Family Empowerment Scholarship for Students with Unique Abilities (FES-UA):
 - Increases scholarship annual growth from 1 to 3 percent of the state's total exceptional student education student membership, to increase the number of eligible students with disabilities served by the FES-UA.

- Expands the authorized uses of the FES-UA, and requires that private schools accepting an FES-UA discuss with the parent the school's academic programs and policies, and specialized services which may meet the student's individual needs.
- Establishes a cap of \$50,000 as the maximum amount an SFO is permitted to maintain in an individual student's empowerment account for an FES-UA.
- For the Department of Education (DOE):
 - Requires the Department of Education (DOE) to collect and publish specified assessment results for students in a PEP.
 - Requires the DOE to report all scholarship students for funding, removing this obligation from school districts.
 - Requires the Commissioner of Education (commissioner) to develop an online portal to help parents choose the best educational option for their student.
- For a Scholarship Funding Organization (SFO):
 - Establishes a cap of \$24,000 for an individual student's empowerment account for an FES-EO or FTC scholarship.
 - Requires SFOs to participate in a joint development of agreed-upon purchasing guidelines for all scholarship programs.
- For Private Schools:
 - Requires a private school to publish that a student with disabilities does not have an individual right to receive some or all of the special education services that the child would receive if enrolled in a public school.
 - Authorizes the commissioner to deny an owner, officer, or director from operating a private school, and to include such an individual on the disqualification list, if such an individual operated a school that closed during the school year.

Supporting Public Schools by Removing Regulations

The bill requires the State Board of Education to, by November 1, 2023, recommend reductions to the Florida Early Learning-20 education code, and provides immediate reductions to regulations by:

- Providing flexibility for school districts by exempting from the required cost per student station any construction started prior to July 1, 2026.
- Removing the requirement for at least one course within the 24 credits required for a standard diploma to be completed through online learning.
- Adding flexibility for student transportation by allowing vehicles other than school buses to regularly transport students.
- Expressly authorizing any public school, including charter schools, to permit a student to enroll part-time, and provides for proportional funding based on time of attendance.
- Authorizing the commissioner to deny an owner, officer or director to participate in the state school scholarship program if the individual has operated a school that closed during the school year.
- Extending the timeline to transfer a student record from three to five school days.
- Authorizing the district capital outlay millage to be used for payment of salaries and benefits for employees whose job duties support related activities.

Removing Barriers to Teacher Certification

The bill removes barriers to teacher certifications by adding options to the acceptable means of demonstrating mastery of general knowledge, subject area knowledge, and professional preparation and education competence. The bill also increases the validity period of a nonrenewable temporary teaching certificate from 3 to 5 years.

These provisions were approved by the Governor and take effect July 1, 2023, except as otherwise expressly provided.

Vote: Senate 26-12; House 83-27

Committee on Education Pre-K - 12

CS/CS/HB 19 — Individual Education Plans

by Education and Employment Committee; Civil Justice Subcommittee; and Rep. Tant and others (CS/SB 636 by Education Pre-K – 12 Committee and Senators Simon and Perry)

The bill requires school districts to, as a part of the transition portion of an individual education plan (IEP), provide certain information to a student with a disability and his or her parent at least 1 year before the student turns 18. The information concerns issues of self-determination and the legal rights and responsibilities regarding educational decisions that transfer to the student upon attaining the age of 18.

The information provided must include ways in which the student may provide informed consent to allow his or her parents to continue to participate in educational decisions, including the permission for parents to access confidential records protected under the Family Educational Rights and Privacy Act; powers of attorney; guardian advocacy; and guardianship.

The bill authorizes the State Board of Education to adopt rules relating to the transition notification requirements in the bill.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 113-0

Committee on Education Pre-K - 12

CS/SB 190 — Interscholastic Extracurricular Activities

by Rules Committee and Senators Grall and Perry

The bill provides a mechanism for a charter school student and a Florida Virtual School student to participate in interscholastic extracurricular activities at a private school.

The bill authorizes a charter school student to develop an agreement with a private school to participate in the private school's interscholastic extracurricular activities if the activity is not offered at the charter school and the student meets the participation requirements provided in law.

Additionally, the bill authorizes a Florida Virtual School student who meets academic, conduct, and other specified requirements to participate in interscholastic extracurricular activities of a private school if the student develops an agreement to participate with the private school.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 38-0; House 116-0

Committee on Education Pre-K - 12

CS/SB 196 — Guidance Services on Academic and Career Planning

by Commerce and Tourism Committee and Senators Jones, Hutson, and Perry

The bill adds to middle school academic and career planning and high school acceleration notification requirements a notification to parents and students of career and work-based learning opportunities and pathways. The bill:

- Requires a middle grade student’s personalized academic and career plan to include information on the career and technical education graduation pathway option and work-based learning opportunities.
- Expands the required annual school district parental notification on high school acceleration options to include information on career education and planning options, work-based learning opportunities, and foundational and soft-skill credentialing programs.

If approved by the Governor, or allowed to become law without the Governor’s signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 118-0

Committee on Education Pre-K - 12

CS/CS/HB 225 — Interscholastic and Intrascholastic Activities

by Education and Employment Committee; Education Quality Subcommittee; and Reps. Hawkins, Canady, and others (CS/CS/SB 308 by Rules Committee; Education Pre-K - 12 Committee; and Senators Collins, Grall, and Perry)

The bill authorizes charter school and Florida Virtual School (FLVS) students to develop an agreement with a private school to allow a student to participate in an interscholastic extracurricular activity at that private school.

The bill authorizes traditional public school students to participate in an interscholastic extracurricular activity at a public school in the district or develop an agreement to participate at a private school, if the public school does not offer the activity. Students must meet specified standards at the receiving school and must register with the school.

The bill modifies the Florida High School Athletic Association (FHSAA) program for private school students to participate in an interscholastic extracurricular activity at a public school to clarify that participation is at an FHSAA member public or private school. Also, the bill increases the non-FHSAA member private school enrollment threshold from 125 to 200 students or fewer to be eligible to participate.

The bill authorizes a student who transfers from a public school to continue to participate in activities at the former school for the rest of the school year.

The bill modifies FHSAA operations, which:

- Requires the FHSAA to allow a school that joins the association by sport to participate in the FHSAA championship contest or series for that sport.
- Requires the State Board of Education to ratify FHSAA bylaws, the hiring of an executive director, and FHSAA budget.
- Revises the composition of the membership of the FHSAA board of directors (board) from 16 to 13 members, 8 of whom are appointed by the Governor and confirmed by the Senate; and 4 members from public and private schools elected from the public and private school representatives.
- Removes the requirement that the appointing authority of members of the FHSAA board of directors makes recommendations to reflect state demographic and population trends.
- Establishes legislative authority with the FHSAA board, and requires a majority vote of the board for the approval of legislative recommendations of the representative assembly.

Additionally, the bill requires certain athletic associations to adopt policies or procedures allowing opening remarks at championship events with specified conditions for those remarks.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 28-12; House 93-22

Committee on Education Pre-K - 12

CS/CS/SB 240 — Education

by Fiscal Policy Committee; Education Pre-K - 12 Committee; and Senators Hutson, Simon, and Avila

The bill provides supports for district school boards, Florida College System institutions, and other stakeholders in Florida's workforce development system to provide students with high-quality career and technical education (CTE) and other workforce education programs.

The bill provides financial supports for middle and high school CTE. Specifically, the bill:

- Provides \$100 million for district school boards and colleges to fund the creation or expansion of CTE programs that serve secondary students.
- Authorizes secondary CTE programs to be funded according to the cost of the programs.
- Removes limitations on bonus funding for middle school students in CTE programs.
- Provides additional bonus funding within the Florida Education Finance Program for select achievements in CTE.

The bill supports CTE pathways for students. Specifically, the bill:

- Adds continuity through controlled open enrollment for middle school students to continue their CTE programs in high school.
- Enhances career and academic plans through an online career planning system, and requires parents to be provided information about CTE opportunities and benefits.
- Expands options for students to earn credit through extracurricular participation in career and technical student organizations.
- Expands the CTE credit options to meet high school graduation requirements.

The bill strengthens opportunities for students to engage in work-based learning by:

- Establishing regional education and industry consortia to meet and report to local workforce development boards the most effective ways to grow, retain, and attract talent.
- Requiring each district school board to provide all students enrolled in grades 9 through 12 with at least one work-based learning opportunity, and requiring each school district to host an annual career fair.
- Requiring the Florida Talent Development Council to identify barriers and best practices in the facilitation of work-based learning opportunities.

The bill provides flexibility for district school boards in recruiting CTE teachers. The bill:

- Provides discretion to district school boards to certify instructors to teach CTE programs.
- Requires school boards to award teachers inservice credit toward renewal of a professional certificate for supporting students in extracurricular CTE activities.

The bill authorizes school district career centers to offer associate in applied science and associate in science degrees, beginning July 1, 2024, subject to a specified approval process to the State Board of Education (SBE).

The bill restores to district school boards and state colleges the responsibility for approving workforce education programs that have a statewide curriculum framework developed by the Department of Education.

The bill provides flexibility for the Credentials Review Committee (Committee) in designating credentials of value. The bill:

- Authorizes the Committee to consider both information provided by the Labor Market Statistics Center within the Department of Economic Opportunity related to short-term demand and long-term data of the Labor Market Estimating Conference as factors in the development of the criteria for identifying credentials of value.
- Authorizes the Committee to consider additional evidence to identify credentials of value for agricultural occupations.
- Removes the requirement for the Committee to develop a returned-value performance funding formula for colleges and career centers.

The bill enhances the CAPE Industry Certification Funding List (Funding List), which is used to incent credentials of value for CTE programs. The bill:

- Provides flexibility to CTE programs to choose the courses in which students may earn industry certifications identified in the Funding List.
- Requires the SBE to submit to the Legislature three tiers for postsecondary certifications on the Funding List according to anticipated wages.

The bill provides flexibility in the administration of certain state financial aid and grant programs. The bill:

- Removes the requirement for career centers and state colleges that all programs offered to meet local workforce demand include a money-back guarantee for employment.
- Converts the Open Door Grant Program to a financial aid program for students of a state college or career center to incent current and future workers to enroll in CTE that leads to a credential, certificate, or degree.
- Provides flexibility for the state administration of the Pathways to Career Opportunities Grant Program and removes the limitation that the grant award may only be used for establishing or expanding apprenticeship and preapprenticeship programs.

The bill provides additional directives to the Florida Endowment for Vocational Rehabilitation to support employment and training for persons with disabilities, and extends the repeal date of the endowment.

The bill requires the Office of Program Policy Analysis and Government Accountability to conduct a study of CTE statewide articulation agreements and report to the Legislature by November 1, 2023.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 114-0

Committee on Education Pre-K - 12

HB 265 — High School Equivalency Diplomas

by Reps. Plasencia, Lopez, J., and others (SB 1004 by Senators Torres, Perry, Rodriguez, Thompson, and Osgood)

The bill prohibits a district school board from requiring a student at least 16 years of age to take any course before taking the General Educational Development (GED) exam for a high school equivalency diploma, unless the student fails to achieve a passing score on the GED practice test as established by State Board of Education rule.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 36-0; House 113-0

Committee on Education Pre-K - 12

CS/SB 290 — Public School Student Progression for Students with Disabilities

by Education Pre-K - 12 Committee and Senators Jones and Berman

The bill authorizes a parent to retain his or her child in prekindergarten, in consultation with the individual education plan (IEP) team, if that child has a disability, an IEP, is enrolled in a public school prekindergarten program at the age of four, and is fully funded through the Florida Education Finance Program (FEFP).

The bill requires that a four-year old student with an IEP, who has been retained in a public school prekindergarten program that was fully funded through the FEFP and has demonstrated a substantial deficiency in early literacy skills, must receive instruction in such skills.

The bill also adds retention in a prekindergarten program to the good cause exemptions from mandatory retention. Specifically, the bill allows a student in grade 3, who has a disability and who is below grade-level in English Language Arts despite at least 2 years of intensive instruction, be promoted to grade 4, if the student was previously retained in a prekindergarten program.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 113-0

Committee on Education Pre-K - 12

CS/CS/HB 301 — Emergency Response Mapping Data

by PreK-12 Appropriations Subcommittee; Choice and Innovation Subcommittee; and Rep. Alvarez and others (CS/SB 212 by Appropriations Committee on Education and Senators Collins, Avila, Burgess, Calatayud, Harrell, and Book)

The bill creates in the Department of Education (DOE) the School Mapping Data Grant Program (grant program) to provide standard emergency response mapping data for public school buildings in this state, in order to assist local first responders in responding to emergencies in public schools. Each school district, in consultation with local law enforcement and public safety agencies, may apply to receive funds from the grant program to provide school mapping for the school district, including charter schools.

The bill requires the entity producing the emergency response mapping data to provide the data to the applicable county, district school board, and the appropriate local, state, and federal public safety agencies for use in response to emergencies or conducting specified drills. The bill specifies minimum requirements for the emergency mapping data.

The bill appropriates \$14 million to the DOE to administer the grant program.

If approved by the Governor, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 116-0

Committee on Education Pre-K - 12

CS/HB 379 — Technology in K-12 Public Schools

by Choice and Innovation Subcommittee and Rep. Yeager and others (CS/CS/CS/SB 52 by Fiscal Policy Committee; Appropriations Committee on Education; Education Pre-K - 12 Committee; and Senators Burgess, Osgood, Avila, Calatayud, and Garcia)

The bill (Chapter 2023-36, L.O.F.) requires public schools to provide instruction for students in grades 6-12 on the social, emotional, and physical effects of social media. The bill requires the Department of Education to make social media safety instructional material available online and district school boards to notify parents of the material's availability.

The bill specifies that district school boards must provide and adopt an Internet safety policy for student access to the Internet provided by the school district which:

- Limits access by students to only age-appropriate subject matter and materials.
- Protects the safety and security of students when using e-mail and other forms of direct electronic communication.
- Prohibits access to data or information, and other unlawful online activities, by students.
- Prevents access to websites, applications, or software that does not protect against the disclosure, use, or dissemination of students' personal information.

The bill requires each district school board prohibit and prevent students from accessing social media platforms through the use of Internet access provided by the school district, except when expressly directed by a teacher solely for educational purposes.

The bill also requires each school district to prohibit the use of the TikTok platform or any successor platform on Internet access provided by the school district or as a platform to communicate or promote any district school or school activity.

Additionally, the bill prohibits a student from using a wireless communications device during instructional time, except when directed by a teacher for educational purposes, and requires a teacher to designate an area for wireless communications devices during instructional time.

These provisions were approved by the Governor and take effect on July 1, 2023.

Vote: Senate 39-0; House 114-0

Committee on Education Pre-K - 12

CS/HB 389 — Menstrual Hygiene Products in Public Schools

by Education Quality Subcommittee and Rep. Skidmore and others (SB 334 by Senators Book, Polsky, and Berman)

The bill provides that school districts may make menstrual hygiene products available in each school within the district, at no charge. The menstrual hygiene products may be located in the school nurse's office, other physical school facilities for health services, and in school restrooms, including wheelchair accessible restrooms.

The bill requires each participating school to ensure that students are provided appropriate notice as to the availability and location of the menstrual hygiene products. Advertising, messaging, logos, or text, except for the brand name and manufacturer product information, is prohibited on the menstrual hygiene products and in locations where menstrual hygiene products are available in schools.

The bill encourages participating school districts to partner with nonprofit organizations, nongovernmental organizations, businesses, and other organizations to assist in supplying and maintaining the menstrual hygiene products. Information related to the provider, sponsor, or person or organization making such donations may not be displayed.

The bill defines the term “menstrual hygiene products” to mean tampons and sanitary napkins for use in connection with the menstrual cycle.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 110-0

Committee on Education Pre-K - 12

CS/CS/HB 443 — Education

by Education and Employment Committee; Choice and Innovation Subcommittee; and Rep. Valdes and others (CS/CS/CS/SB 986 by Fiscal Policy Committee; Appropriations Committee on Education; Education Pre-K - 12 Committee; and Senator Burgess)

The bill modifies provisions related to charter schools, the Florida Teachers Classroom Supply Assistance Program, private tutoring, and other education-related areas.

The bill includes a number of provisions related to charter schools that:

- Authorize a charter school to give enrollment preference to students who are the children of a safe-school school officer assigned to the school.
- Authorizes a not-for-profit entity to loan certain assets to other charter schools in the state that are operated by the same entity, provided the loan is repaid within five years.
- Include charter school personnel in certain school district training.
- Require the sponsor to annually provide a report on the services provided to charter schools from the administrative fee.
- Require the sponsor to make timely payments and reimbursement, defined as 60 days, of eligible federal grant funds.
- Require the State Board of Education to adopt rules for a standard charter school monitoring tool.
- Require a charter school to place a student on a progress monitoring plan for at least one semester before dismissing the student when the school limits enrollment based on academic, artistic or other standards.

The bill also:

- Expands the Florida Teachers Classroom Supply Assistance Program to include less-than-full-time teachers.
- Requires the district to post step-by-step instructions on how to provide first aid for choking in each public school cafeteria within the district.
- Provides zoning flexibility for private tutoring facilities of up to 25 students.
- Requires the Department of Children and Families to report every 5 years, beginning December 1, 2024, on training requirements and coursework offered to child care personnel.
- Requires the Department of Education to include, as part of the statewide early learning information system, a way for a parent to find early learning programs online.
- Clarifies that a child care provider must not have 3 or more of the same Class 2 violations within 2 years to apply or maintain its status as a Gold Seal Quality Care Provider.
- Adds priority funding under the Community School Grant Program for expanding a program based on the feeder pattern of an existing community school.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 35-4; House 109-0

Committee on Education Pre-K - 12

CS/SB 478 — Early Childhood Music Education Incentive Program

by Appropriations Committee on Education and Senator Perry

The bill converts the Early Childhood Music Education Incentive Pilot Program into a permanent program administered by the Department of Education. The DOE must approve any school district that seeks to participate in the program.

The program is contingent on legislative appropriation to provide school districts with a maximum of \$150 per full-time equivalent student in kindergarten through second grade who is enrolled in a comprehensive music education program.

The bill removes the responsibilities assigned to the University of Florida and Florida International University to evaluate the effectiveness of the pilot program and removes proximity to the University of Florida as a factor in eligibility to participate in the program.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

Vote: Senate 39-0; House 115-0

Committee on Education Pre-K - 12

CS/HB 551 — Required African-American Instruction

by Education Quality Subcommittee and Reps. Benjamin, Fine, and others (SB 804 by Senator Simon)

The bill requires each district school board to annually certify and provide to the Department of Education (DOE) evidence of specified instruction on the history of African Americans.

The bill allows the DOE to seek input from any state or nationally recognized African American educational organization regarding development of standards and curriculum for African American history. The bill authorizes the DOE to contract with any such educational organization to develop training for instructional personnel and grade appropriate classroom resources to support the developed curriculum.

The bill requires each district school board to submit an implementation plan for the required instruction under s. 1003.42(2), F.S., to the Commissioner of Education (commissioner) for review and to post the plan to the school district's website. The plan must include methods of instruction, the qualifications of instructional personnel delivering the instruction, and a description of the instructional materials. The commissioner or DOE must notify a school district if the plan does not satisfy requirements, and allow a minimum of 45 days for revisions to the plan.

The bill authorizes the DOE to exercise oversight enforcement authority for non-compliance.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 116-0

Committee on Education Pre-K - 12

CS/CS/HB 633 — K-12 Education

by Education and Employment Committee; Education Quality Subcommittee; and Reps. Salzman, Hawkins, and others (CS/SB 1236 by Education Pre-K -12 Committee and Senator Wright)

The bill repeals the class size reduction penalty calculation for schools exceeding the class size maximums. However, the bill maintains the requirement that the Department of Education monitors compliance and requires a compliance plan for any school that exceeds class size maximums based on the October student membership survey.

The bill requires that a student whose parent is active duty military personnel and who meets the eligibility criteria for special academic programs offered through public schools must be enrolled in such a program if the student's parent is transferred to the state during the school year.

The bill also provides that a student whose parent is on active military duty and is transferred within the state after the controlled open enrollment window can enroll in any school within the state.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 110-3

Committee on Education Pre-K - 12

CS/HB 733 — Middle School and High School Start Times

by Education and Employment Committee and Rep. Temple and others (SB 1112 by Senators Burgess and Jones)

The bill requires district school boards to adopt middle and high school start times beginning with the 2026-2027 school year. By July 1, 2026, middle schools may not begin the instructional day prior to 8:00 a.m., and high schools may not begin prior to 8:30 a.m.

The bill requires each district school board to inform its community, including parents, students, teachers, school administrators, athletic coaches and other stakeholders about the health and safety impacts of sleep deprivation on middle and high school students and the benefits of the later school start times. Each district school board must discuss with such groups local strategies to successfully implement the later start times.

The bill requires charter schools to comply with the specified start times, while providing an exemption for a charter school-in-the-workplace.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 38-2; House 92-20

Committee on Education Pre-K - 12

HB 795 — Private Instructional Personnel

by Rep. Tant and others (SB 514 by Senators Hooper and Perry)

The bill removes the requirement that a Registered Behavior Technician (RBT) be employed by an enrolled Medicaid provider to provide Applied Behavior Analyst services in a K-12 public school. Instead, the RBT must be employed by a certified behavior analyst or a professional licensed under chapter 490, the “Psychological Services Act” or chapter 491, Clinical, Counseling, and Psychotherapy Services, of the Florida Statutes.

If approved by the Governor, or allowed to become law without the Governor’s signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 115-0

Committee on Education Pre-K - 12

HB 891 — Year-round School Pilot Program

by Rep. Williams and others (SB 1564 by Senator Stewart)

The bill establishes the Year-round School Pilot Program (program) to enable the Department of Education (DOE) to assist school districts in establishing a year-round school program within at least one elementary school in the district to study issues, benefits, and scheduling options. The program begins in the 2024-2025 school year for a period of four years.

The bill requires the DOE to create an application process for school districts that must include certain data elements. The Commissioner of Education (commissioner) must select five school districts to participate in the program representing a variety of demographics, which includes an urban, suburban, and rural school district.

The bill outlines elements to be included in the program, including the type of year-round program implemented and specific data needed for evaluation of the program.

The bill requires the commissioner to, upon completion of the program, provide a report to the Legislature and the Governor which includes data on participation, benefits of the program, barriers to implementation, and recommendations to statewide adoption.

The bill authorizes the State Board of Education to adopt rules to administer the program.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 107-0

Committee on Education Pre-K - 12

CS/HB 1035 — K-12 Teachers

by Civil Justice Subcommittee and Rep. Gonzalez Pittman and others (SB 244 by Senators Calatayud and Perry)

The bill (Chapter 2023-38, L.O.F.) expands opportunities for teacher recruitment and retention, and clarifies teachers' rights. Specifically in the areas of teacher recruitment and retention, the bill:

- Authorizes state-approved teacher preparation programs to be eligible for the “buy-one-get-one” tuition and fee waiver for qualified students.
- Establishes the Dual Enrollment Educator Scholarship Program to assist Florida public high school teachers in obtaining the graduate degree and credentials necessary to provide dual enrollment coursework on the high school campus.
- Establishes the Teacher Apprenticeship Program as an alternative pathway for individuals to enter the teaching profession, and authorizes a five-year temporary apprenticeship certificate.
- Waives teacher certification initial exam and certification fees for a specified retired first responder.
- Establishes the Heroes in the Classroom Bonus Program to provide a one-time sign-on bonus to retired first responders and veterans who become a full-time classroom teacher, with specified service duties.
- Requires the Commissioner of Education to conduct a comprehensive review of all federal, state, and local teacher training requirements by December 31, 2023, and provide recommendations to the Legislature.
- Requires a principal to impose consequences on a student only after determining the student has violated the student code of conduct, and requires the principal to notify the teacher of any action taken.

The bill creates ch. 1015, F.S., to catalog a number of teachers' rights that are currently guaranteed in law regarding employment, continuing education, controlling the classroom, directing classroom instruction, and receiving timely assessment data. The bill authorizes the Office of Inspector General to investigate allegations or reports of suspected violations of a student's, parent's, or teacher's rights.

In addition, the bill creates a new pathway via special magistrate for objections by teachers who believe the school district has directed him or her to violate state law or rule and provides a rebuttable presumption that a specified action by a teacher or other staff member was necessary to restore or maintain safety.

These provisions were approved by the Governor and take effect on July 1, 2023.

Vote: Senate 35-4; House 92-22

Committee on Education Pre-K - 12

CS/CS/HB 1069 — Education

by Education and Employment Committee; Education Quality Subcommittee; and Reps. McClain, Anderson, and others (CS/SB 1320 by Education Pre-K -12 Committee and Senators Yarborough and Perry)

The bill includes provisions designed to protect children in public schools. The bill includes requirements for age-appropriate and developmentally appropriate instruction for all students in prekindergarten through grade 12. The bill:

- Includes requirements for specific terminology and instruction relative to health and reproductive education in schools and requires that all materials used for such instruction be approved by the Department of Education.
- Extends the prohibition on classroom instruction on sexual orientation or gender identity to prekindergarten through grade 8.

The bill prohibits district school boards from imposing or enforcing requirements that personnel or students be referenced with pronouns that do not correspond with biological sex as defined in the bill, subject to specified exceptions.

The bill enhances the process for transparency and review of library and classroom materials available to students in public schools and the process for parents to limit student access to materials and make objections to materials. The bill requires the suspension of materials alleged to contain pornography or obscene depictions of sexual conduct, as identified in current law, pending resolution of an objection to the material. A district school board must also discontinue the use of any material the board does not allow a parent to read aloud.

The bill requires that meetings of committees to resolve objections must be noticed and open to the public, and provides an appeals process through a special magistrate.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 27-12; House 77-35

Committee on Education Pre-K - 12

CS/HB 1125 — Interstate Education Compacts

by Education Quality Subcommittee and Reps. Smith, Hunschofsky and others (SB 1446 by Senator Wright)

The bill adopts the Interstate Teacher Mobility Compact (ITMC or Compact) model legislation into Florida Statute. The ITMC establishes a regulatory framework to allow teachers with an eligible license held in a Compact member state to be granted an equivalent license in another Compact member state, lowering barriers to teacher mobility and getting teachers back into the classroom more seamlessly.

Teachers holding a Compact-eligible license can apply for licensure in another member state and receive the closest equivalent license without submitting additional materials, taking state-specific exams, or completing additional coursework.

The Compact includes special exceptions for some populations to support equitable access. The Compact specifies that:

- Due to the mobility patterns of military spouses, the barriers to receiving a professional, rather than temporary or provisional, license are much higher; therefore teachers meeting the definition of an eligible military spouse may use a temporary or provisional license for the purposes of the Compact.
- Career and technical education teaching licenses often do not require a bachelor's degree as a requirement for licensure; the Compact allows these licenses to be considered eligible without that requirement.

The ITMC legislation is comprised of 13 articles, which, in part:

- Specify that the Compact does not remove the authority of the receiving state to regulate licensure and endorsements, which may also require teachers under the Compact to meet licensure renewal requirements for that state.
- Require a teacher to undergo a criminal background check in the receiving state.
- Create the ITMC Commission, composed of representatives of the member states, to administer the Compact; its rules are binding to member states.
- Require the ITMC Commission to facilitate the exchange of information, which does not alter the ownership of the data by member states.
- Establish procedures for disciplinary actions for member states that fail to comply with the requirements of the Compact.
- Specify that the provisions of the Compact supersede other state laws that are in conflict.

In addition, the bill updates citations to federal law within the Interstate Compact on Educational Opportunity for Military Children.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 40-0; House 116-0

Committee on Education Pre-K - 12

CS/HB 1127 — Pub. Rec. and Meetings/Interstate Teacher Mobility Compact by Ethics, Elections and Open Government Subcommittee and Reps. Smith, Hunschofsky, and others (SB 1448 by Senator Wright)

The bill creates an exemption from public records requirements for records held by the Commissioner of Education (commissioner) or Department of Education regarding the investigation and discipline of teachers in other Interstate Teacher Mobility Compact (ITMC or Compact) member states. This public records exemption is aligned to the existing public records exemption for Florida's teacher investigation and discipline records. As set forth in the ITMC, the bill requires that before disclosing any disciplinary or investigatory information received from another member state, the disclosing state must communicate its intention and purpose for such disclosure to the member state that originally provided that information.

The bill creates an exemption from public meetings requirements for any meeting or portion of a meeting of the ITMC Commission or executive committee which discuss information specified in law.

The bill provides that public records and public meeting exemptions are a public necessity because without these protections for records received by the commissioner or DOE, or for ITMC Commission meetings, Florida would be unable to participate in the ITMC.

This bill is subject to the Open Government Sunset Review Act and stands repealed on October 2, 2028, unless reviewed and saved from repeal through reenactment by the Legislature.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect on the same date that CS/HB 1125 takes effect.

Vote: Senate 40-0; House 115-0

Committee on Education Pre-K - 12

CS/CS/HB 1259 — Education

by Appropriations Committee; Education and Employment Committee; and Rep. Canady and others (CS/CS/SB 1328 by Appropriations Committee; Education Pre-K -12 Committee; and Senator Hutson)

The bill clarifies that charter school capital outlay funding must consist of state funds when said funds are appropriated in the General Appropriations Act (GAA) and revenue resulting from discretionary capital outlay millage authorized in statute. The bill removes the specified state funding threshold.

The bill revises the calculation methodology the Department of Education (DOE) uses to allocate state funds appropriated in the GAA to eligible charter schools. The bill specifies that state funds must be allocated on the basis of unweighted full-time equivalent (FTE) students and removes the additional FTE weight for students that are eligible for free and reduced lunch and students with disabilities.

The bill removes the state funding threshold from the calculation methodology used by the DOE to determine the amount of the discretionary capital outlay millage revenue a school district must distribute to each eligible charter school. To reduce the initial burden on school districts and provide for a transition to the required sharing of the \$1.5 millage revenue, the bill provides a 5-year glide path whereby school districts share the following percentages of the calculated amount:

- For Fiscal Year 2023-2024 – 20 percent.
- For Fiscal Year 2024-2025 – 40 percent.
- For Fiscal Year 2025-2026 – 60 percent.
- For Fiscal Year 2026-2027 – 80 percent.
- For Fiscal Year 2027-2028, and each fiscal year thereafter – 100 percent.

The bill adds reasons a charter school would not be eligible to receive capital outlay funds, if:

- The school is a developmental research (laboratory) school that receives state funding for capital improvement purposes.
- A member of the governing board, or his or her family member, has an interest in or is an employee of the lessor of the charter school property, unless the charter is a charter school-in-the-workplace or a charter school-in-a-municipality.

The bill requires a charter school to attest in writing to the DOE, that, if the charter school is nonrenewed or terminated, any unencumbered funds and all equipment and property purchased with the public funds must revert to the district school board. Also, the bill requires purchases, lease-purchases, or leases by a charter school using charter capital outlay funds to be at the appraised value, defined as the fair market value to be determined by an independent, Florida-licensed, qualified appraiser selected by the charter school governing board.

Additionally, the bill clarifies that the calculation of each school district's enrollment for purposes of calculating the proportionate share of the school capital outlay surtax must be based on capital outlay full-time equivalent enrollment (COFTE), rather than the total school district enrollment.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 29-11; House 82-31

Committee on Education Pre-K - 12

CS/CS/CS/HB 1537 — Education

by Education and Employment Committee; Appropriations Committee; Education Quality Subcommittee; and Reps. Rizo, Daniels, and others (CS/CS/SB 1430 by Fiscal Policy Committee; Appropriations Committee on Education; and Senator Avila)

The bill (Chapter 2023-39, L.O.F.) improves the overall quality of Florida’s teacher preparation programs by streamlining programs, program requirements, and expanding upon the uniform core curricula, and modifies educator certification requirements. Specifically, the bill:

- Requires a system-wide shift from professional development to professional learning by defining the requirements for professional learning and requires the Department of Education (DOE) to create a web-based marketplace of high-quality programs.
- Expands eligibility for temporary certification to candidates who are currently enrolled in state-approved teacher preparation programs and who meet certain requirements.
- Re-establishes the general knowledge test requirement for all applicants for a professional certificate, but narrows the individuals who must demonstrate mastery of professional preparation and education competence.
- Authorizes a charter school governing board to adopt rules to allow for the issuance of an adjunct teaching certificate.

The bill modifies instruction and student progression by:

- Requiring instruction on Asian American and Pacific Islander history with specified topics.
- Expanding the practical arts credit option for high school graduation to any career and technical education course.
- Requiring each school district to annually review and confirm that all reproductive health and disease information and associated links available on the district school board website are accurate and up-to-date.
- Requiring the Governor to annually proclaim September 11 as “9/11 Heroes Day.” On this day, public schools are required to receive at least 45 minutes of instruction on associated topics.

The bill modifies assessment, acceleration, and accountability provisions, which:

- Authorize school districts to select the Classic Learning Test (CLT) for an annual districtwide administration for certain students, and allows students to earn a concordant score on the CLT to meet initial eligibility requirements for the Bright Futures Scholarship Program (Bright Futures).
- Adds a measure to the school grades formula specific to performance on the grade 3 English Language Arts assessment.
- Maintains current concordant and comparative scores to meet statewide assessment graduation requirements for the class of 2023.
- Establishes advanced courses developed by public postsecondary institutions as an additional acceleration option, and requires the DOE and Board of Governors issue a report on the effectiveness of acceleration courses.

The bill modifies provisions related to students to:

- Authorize a student to have and use standard headache medication at school.
- Establish guidelines for searches of students' personal belongings.
- Add a rebuttal provision within school district zero tolerance policies that a student's specified actions were necessary for student safety.

The bill also:

- Allows Bright Futures students to combine volunteer and paid work hours to meet initial eligibility requirements.
- Authorizes additional enforcement mechanisms for the Commission for Independent Education (commission) at the DOE, and expands fair consumer practices and minimum standards for licensure of private, postsecondary institutions under the jurisdiction of the commission. The bill also requires each licensed institution to be accredited prior to approval to offer a nursing program.
- Modifies charter capital outlay funding eligibility requirements relating to school grades.
- Creates the Year-round School Pilot Program, established for a period of four years.

The bill provides a nonrecurring appropriation from the General Revenue Fund to the DOE of:

- \$5.8 million to be used for the procurement of a statewide transparency tool to support the implementation of specified instructional and library materials requirements.
- \$1 million to be used for the procurement of bleeding control kits for placement in Florida public schools.

These provisions were approved by the Governor and take effect July 1, 2023, except as otherwise expressly provided.

Vote: Senate 40-0; House 112-3

Committee on Education Pre-K - 12

CS/HB 1597 — Florida Virtual School

by Choice and Innovation Subcommittee and Rep. Gossett-Seidman and others (CS/SB 926 by Education Pre-K -12 Committee and Senators Rodriguez and Jones)

The bill provides additional support to military children who are out-of-state due to the duty station of their military parent or guardian. The bill establishes a process by which a parent or guardian can request flexibility in assessment administration to permit a student to participate in statewide, standardized assessments while out-of-state.

The bill defines “child of a military family residing outside this state eligible for flexibility in assessment administration” to mean a Florida Virtual School (FLVS) full-time student of a military family residing outside of Florida who is prevented by his or her parent’s or guardian’s out-of-state military duty station’s location from participating in a Florida-based FLVS secure and proctored exam.

The bill requires that the flexibility in assessment administration must allow an eligible student to participate in statewide, standardized assessments administered securely by a licensed, certified instructor or education services officer test administrator at his or her parent’s or guardian’s current military duty station. The administrator of the assessment must complete the training adopted in State Board of Education (SBE) rule.

The request for flexibility in assessment administration must be made in writing by the student’s parent or guardian to the FLVS within a specified timeframe. The FLVS must make a recommendation regarding granting or denying the request to the Department of Education (DOE), which makes a final determination on the request.

The FLVS must maintain data regarding the number of requests for flexibility in assessment administration made, the number of requests for flexibility in assessment administration granted, and data regarding student performance on statewide, standardized assessments, and make such data available to the Legislature upon request.

The bill requires the SBE to adopt rules governing the flexibility in assessment administration process established by the bill.

If approved by the Governor, or allowed to become law without the Governor’s signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 116-0

Committee on Education Pre-K - 12

CS/SB 7020 — OGSR/Mobile Suspicious Activity Reporting Tool

by Governmental Oversight and Accountability Committee; Education Pre-K - 12 Committee; and Senator Collins

The bill saves from repeal the current exemption from public records disclosure requirements relating to the identity of the reporting party and any other information received through the mobile suspicious activity reporting tool and held by the Florida Department of Law Enforcement, law enforcement agencies, or school officials.

The bill expands the exemption to make confidential and exempt from public records disclosure requirements the identity of the reporting party received through the mobile suspicious activity reporting tool and held by the Florida Department of Education (DOE), and to make exempt from public records disclosure requirements any other information received through the mobile suspicious activity reporting tool and held by the Florida DOE. This exemption includes records already held by the DOE.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

Vote: Senate 38-0; House 118-0

Committee on Education Pre-K - 12

SB 7022 — OGSR/Marjory Stoneman Douglas High School Public Safety Commission/Safe-school Officers

by Education Pre-K - 12 Committee and Senator Collins

The bill saves from repeal two exemptions from public records and public meetings requirements. The bill saves from repeal the exemption from public meeting requirements relating to any portion of a meeting of the Marjory Stoneman Douglas High School Public Safety Commission at which exempt or confidential and exempt information is discussed.

The bill also saves from repeal the exemption from public records disclosure requirements relating to any information held by a law enforcement agency, school district, or charter school that would identify whether a particular individual has been appointed as a safe-school officer.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect October 1, 2023.

Vote: Senate 38-0; House 117-0

Committee on Education Pre-K - 12

CS/CS/HB 7039 — Student Outcomes

by Education and Employment Committee; PreK-12 Appropriations Subcommittee; Education Quality Subcommittee; and Rep. Trabulsky and others (SB 1424 by Senator Calatayud)

The bill aims to improve student outcomes by providing specific strategies to support students who are struggling in literacy and mathematics from prekindergarten through grade 5.

The bill modifies supports to improve student literacy. Specifically, the bill directs the statewide focus for literacy instruction in all public schools to employ the science of reading and requires phonics instruction as the primary instructional strategy for word reading, rather than the three-cueing model. The bill also:

- Provides \$8 million in nonrecurring funds from the General Revenue Fund to the Department of Education (DOE) to implement the provisions of the bill.
- Provides \$150 million in nonrecurring funds from the General Revenue Fund to the DOE to assist school districts in implementing the provisions of the bill, which requires a needs assessment to convert from a three-cueing model of reading instruction.
- Authorizes funds from the supplemental academic instruction allocation to be used for evidence-based mathematics interventions extending outside of the school day.
- Authorizes reading interventions funded through the evidence-based reading allocation to be applied before, during, and after the school day.
- Requires the school district reading plan include the assignment of highly effective teachers and reading coaches in kindergarten through grade 2.
- Requires a school charter to include information on the mathematics curriculum and supports for students struggling in mathematics.
- Requires curricula for professional educator preparation to be based on the science of reading and requires the district professional development certification program to include scientifically researched and evidence-based reading instructional strategies grounded in the science of reading.
- Requires in-service points for reading instruction included in the process for renewal of professional certificates be grounded in the science of reading, and services by independent entities contracted by school districts for professional development of foundational skills for reading be grounded in the science of reading.
- Requires instructional materials for foundational reading skills to be based on the science of reading with primary focus on phonics instruction.

The bill addresses student literacy beginning in the Voluntary Prekindergarten Education (VPK) Program. The bill:

- Requires that the performance standards for the VPK program address emergent literacy skills that are grounded in the science of reading and include foundational background knowledge to correlate with the content students will encounter in grades K-12.
- Requires a VPK provider's curriculum to develop student background knowledge through a content-rich and sequential knowledge-building early literacy curriculum.

The bill also modifies the New Worlds Reading Initiative. The bill requires the administrator of the initiative, in conjunction with the Just Read, Florida! Office, to develop an online repository of digital science of reading materials and resources. The bill also renames the New World Reading Scholarship Accounts to the New World Scholarship Accounts and extends the program to include:

- Free books for prekindergarten students meeting certain criteria.
- Supports for students with a deficiency in mathematics or having demonstrated characteristics of dyscalculia.

The bill adds to provisions relating to public school student progression for students with substantial deficiencies in reading or that have characteristics of dyslexia, to include students with substantial deficiencies in mathematics and characteristics of dyscalculia. Specifically, the bill:

- Requires a student with a substantial mathematics deficiency to be covered by a federally required student plan to address the deficiency.
- Requires certain elements related to an identified reading or mathematics deficiency to be included in an individualized progress monitoring plan, which requires strategies to be provided to parents to support the student.
- Requires the DOE to provide vetted and state-approved reading and intervention programs.
- Authorizes district school boards to allocate remedial and supplementary instructional resources for deficiencies in mathematics as well as in reading.
- Requires timely notification to parents of students with deficiencies in mathematics as well as reading.
- Adds requirements for intensive interventions for retained third grade students and previously retained third grade students.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

Vote: Senate 39-0; House 111-0

The 2023 Florida Legislative Session concluded on May 5, 2023, with the passage of the budget. Senate President Kathleen Passidomo and House Speaker Paul Renner came to agreement quickly on many policy issues as well as the state budget. This year saw a smaller number of bills filed than in 2022 with only 1,828 total bills filed. Of the bills filed, 356 bills, or 19%, of the bills filed, survived the 60-day session.

The chart on the next page contains links to all the education-related bills that passed and the departments within the district that we believe will benefit from reviewing each piece of legislation. Following the chart is a detailed breakdown of the major components of each bill based on the analysis of professional legislative staff as well as a link to the bill's webpage which will be updated with the final versions of the bills as they are engrossed and enrolled by the legislature. Where needed, additional counsel has been included in bold and italicized text to help the district understand the implementation requirements and/or to understand legislative intent.

2023 Bills Passed and Relevant Areas of Interest

Bill Number	Title	Relevant Departments
HB 1 Page 5	Education	School Choice, Human Resources, Finance, Facilities and Construction, Communications
HB 19 Page 8	Individual Education Plans	ESE services, Communications, Student Services, Legal
HB 31 Page 9	Partisan Elections for Members of District School Boards	School Board Members, Superintendents and Senior Staff
SB 190 Page 10	Interscholastic Extracurricular Activities	Athletics, School Choice, Student Services Academic Services
HB 196 Page 11	Guidance Services and Career Planning	Academic Services, Communications
HB 225 Page 12	Interscholastic Activities	Athletics, School Choice, Academic Services
SB 240 Page 13	Education	CTE Programs, Student Services, Finance, Administrators, Facilities and Construction, Academic Services
SB 256 Page 16	Employee Organizations	Superintendents, Legal, Employee Relations, Finance
SB 258 Page 18	Prohibited Applications on Public Devices	Technology, Academic Services, Administration Responsible for Principals, Principals
HB 265 Page 19	HS Equivalency Diplomas	Academic Services, Communications, Student Services
SB 290 Page 20	Public School Student Progression for Students with Disabilities	Early Learning Programs, ESE Programs, Student Services, Accountability, Academic Services, Principals, Communications
HB 301 Page 21	Emergency Mapping Data	School Safety, Superintendents, Finance

Bill	Title	Relevant Departments
HB 379 Page 22	Technology in K-12 Public Schools	Academic Services, Instructional Materials, Technology, Teachers, Communications, Legal, Administrators
HB 389 Page 23	Menstrual Hygiene in Public Schools	Communications, Health Services, District and School Administrators
HB 411 Page 24	Residency of Local Officials	School Board Members, Superintendents, Legal
HB 443 Page 25	Education	School Choice, Legal, Finance, Teachers, Health Services, Employee Relations, Principals
HB 477 Page 26	Term Limits for District School Board Members	School Board Members, Superintendents
SB 478 Page 27	Early Childhood Music Education Incentive Program	Early Learning Programs, Academic Services, Administrators
HB 543 Page 28	Public Safety (School Safety)	School Safety, Legal, Communications, District Administration, Principals
HB 551 Page 31	Required African American Instruction	Academic Services, Communications, Instructional Materials, Principals
HB 633 Page 32	K-12 Education	Finance, Academic Services, School Choice, District Administration and Principals
HB 657 Page 33	Enforcement of School Zone Speed Limits	Communications, Finance, School Safety
SB 662 Page 35	Student Online Protection	Student Services, School Safety, Legal, Instructional Materials, Principals
SB 676 Page 36	Level Two Background Screening	School Safety, Human Resources, Athletics,
HB 733 Page 40	Middle and High School Start Times	Communications, School Safety, Transportation, School Board, Superintendents and Principals
SB 766 Page 41	Enforcement of School Bus Passing Infractions	School Safety, Transportation, Finance, School Board, Superintendents

Bill	Title	Relevant Departments
HB 795 Page 43	Private Instructional Personnel	Student Services, Academic Services, Health Services
HB 891 Page 44	Year-Round School Pilot Program	School Board, Superintendents
HB 1035 Page 45	K-12 Teachers	Teachers, Human Resources, Legal, Employee Relations, Professional Development, Administrators, Principals
HB 1069 Page 46	Education	Academic Services, Communications, School Board, Superintendents, Instructional Materials, Library Media Services, Legal, Administrators, Teachers, Human Resources, Principals
HB 1121 Page 48	Florida Retirement System	Teachers, Human Resources, Communications, Superintendents, Principals
HB 1259 Page 49	Education	School Choice, Finance, Facilities and Construction, Principals
HB 1521 Page 50	Facility Requirements Based on Sex	Legal, School Board, Communications, Facilities and Construction, School Safety, Administrators, Teachers
HB 1537 Page 51	Education	Professional Development, Teachers, Human Resources, Academic Services, Instructional Materials, School Board, Superintendents, School Safety, School Choice, Health Services, Finance, Principals
HB 5101 Page 53	Education	Finance, Superintendents, School Board, Mental Health Services, Academic Services, Human Resources, Principals
HB 7024 Page 58	Retirement	Teachers, Human Resources, Communications, Principals
HB 7039 Page 59	Student Outcomes	Teachers, Academic Services, Instructional Materials, Finance, Superintendents
HB 7063 Page 61	Taxation	Communications, Legal, Superintendents

HB 1 Education

This bill expands the current state scholarship programs to make all students eligible. It also contains additional policies for public schools, which are listed first in this summary, with the scholarship provisions to follow.

Removal of Some Regulations for Public Schools

Requires the State Board of Education (SBE) to, by November 1, 2023, recommend reductions to the Florida Early Learning-20 education code. ***It is encouraged that school districts take time to study the education code and provide suggestions to the SBE to ensure that meaningful deregulation occurs.***

Reductions of Regulations

- Providing flexibility for school districts by exempting from the required cost per student station any construction started prior to July 1, 2026.
- Removing the requirement for at least one course within the 24 credits required for a standard diploma to be completed through online learning.
- Adding flexibility for student transportation by allowing vehicles other than school buses to regularly transport students.
- Authorizing any public school, including charter schools, to permit a student to enroll part-time, and provides for proportional funding based on time of attendance.
- Authorizing the commissioner to deny an owner, officer, or director to participate in the state school scholarship program if the individual has operated a school that closed during the school year.
- Extending the timeline to transfer a student record from three to five school days.
- Authorizing the district capital outlay millage to be used for payment of salaries and benefits for employees whose job duties support related activities.

Teacher Certification

- Removes barriers to teacher certifications by adding options to the acceptable means of demonstrating mastery of general knowledge, subject area knowledge, and professional preparation and education competence.
 - ***Provides a waiver of the mastery of general knowledge requirement for an individual who has been provided 3 years of supports and instruction by the school district and who has been rated effective or highly effective for each of the last 3 years.***
 - ***Allows for an individual to demonstrate mastery of subject area knowledge, for subjects only requiring a baccalaureate degree for which a Florida subject area examination has been developed, through documentation of receipt of a master's or higher degree from an accredited postsecondary educational***

institution that the DOE has identified as having a quality program resulting in a baccalaureate degree or higher in the certificate subject area as identified by the SBE.

- ***Permits an individual to demonstrate mastery of professional preparation and education competence by documentation of 3 years of being rated effective or highly effective and successful completion of professional preparations courses or a professional preparation and education competence program.***
- ***Extends the duration of a nonrenewable temporary educator certificate from 3 to 5 years.***
- ***Increases the validity period of a nonrenewable temporary teaching certificate from 3 to 5 years.***

Expanding Educational Choice

- Expands eligibility for Florida Tax Credit (FTC) and Family Empowerment Scholarship for Education Options (FES-EO) programs to include any student who is a resident of Florida and is eligible to enroll in kindergarten through grade 12 in a public school.

FTC and FES-EO Scholarships

- Expands through an education savings account the authorized uses of FTC and FES-EO scholarship funds, which must first be used for tuition and fees at a private school, if the student is enrolled in a private school.
- Adds a second priority group for students whose household income is between 185% and 400% of the federal poverty level.
- Expands the eligibility for public school transportation scholarships to all students eligible for a scholarship.
- Requires FES-EO scholarships be awarded once all FTC scholarships have been funded.

For FTC Scholarships

- Establishes the Personalized Education Program (PEP) as a parent-directed educational choice option under the FTC scholarship that satisfies mandatory school attendance and provides access to the same programs and services as the home education program.
- Provides a schedule for funding the FTC scholarships to eligible students that are enrolled in a PEP, which limits enrollment to 20,000 in the 2023-2024 school year.
- By the 2027-2028 school year, every PEP student will have access to a scholarship.
- Provides students in a PEP, and their parents, the option to work with choice navigators, who assist parents with the selection, application, and enrollment in educational options that address the academic needs of their student.
- Updates the parent and student participation responsibilities for the scholarship by requiring the parent to meet with the private school's principal or the principal's designee to review the school's academic programs and policies.

Family Empowerment Scholarship for Students with Unique Abilities (FES-UA)

- Increases scholarship annual growth from 1 to 3 percent of the state's total exceptional student education student membership, to increase the number of eligible students with disabilities served by the FES-UA. **To clarify, this makes scholarships available to an additional 3% of 612,702 or about 20,000 ESE students per year plus any exceptions prescribed in the law.**
- Expands the authorized uses of the FES-UA and requires that private schools accepting an FES-UA discuss with the parent the school's academic programs and policies, and specialized services which may meet the student's individual needs.
- Establishes a cap of \$50,000 as the maximum amount an SFO is permitted to maintain in an individual student's empowerment account for an FES-UA.

Department of Education (DOE)

- Requires the Department of Education (DOE) to collect and publish specified assessment results for students in a PEP.
- Requires the DOE to report all scholarship students for funding, **removing this obligation from school districts.**
- Requires the Commissioner of Education to develop an online portal to help parents choose the best educational option for their student.

Scholarship Funding Organization (SFO)

- Establishes a cap of \$24,000 for an individual student's empowerment account for an FES-EO or FTC scholarship.
- Requires SFOs to participate in a joint development of agreed-upon purchasing guidelines for all scholarship programs.

Private Schools

- Requires a private school to publish that a student with disabilities does not have an individual right to receive some or all of the special education services that the child would receive if enrolled in a public school.
- Authorizes the commissioner to deny an owner, officer, or director from operating a private school, and to include such an individual on the disqualification list, if such an individual operated a school that closed during the school year.

These provisions were approved by the Governor and take effect July 1, 2023, except as otherwise expressly provided.

HB 19 Individual Education Plans

- Requires school districts to, as a part of the transition portion of an individual education plan (IEP), provide certain information to a student with a disability and his or her parent at least 1 year before the student turns 18.
 - The information concerns issues of self-determination and the legal rights and responsibilities regarding educational decisions that transfer to the student upon attaining the age of 18.
 - The information provided must include ways in which the student may provide informed consent to allow his or her parents to continue to participate in educational decisions, including the permission for parents to access confidential records protected under the Family Educational Rights and Privacy Act; powers of attorney; guardian advocacy; and guardianship.
- Authorizes the State Board of Education to adopt rules relating to the transition notification requirements in the bill.

Approved by the Governor, with, these provisions taking effect July 1, 2023.

HB 31 Partisan Elections/School Boards

- Proposes an amendment to the Florida Constitution to require members of a district school board to be elected in a partisan race.
- If this resolution is adopted, members of district school boards may not be elected on a partisan basis until the general election held in November 2026.
- Primary elections for purposes of nominating political party candidates to district school boards may occur before the 2026 general election.
- The proposed amendment will be submitted to Florida’s electors for approval or rejection at the next general election in November 2024.

If approved by at least 60 percent of the electors voting on the measure, the amendment will go into effect on January 7, 2025.

SB 190: Interscholastic Extracurricular Activities

The FHSAA was supportive of this bill.

- Provides a mechanism for a charter school student and a Florida Virtual School (FLVS) student to participate in extracurricular activities at a private school.
- Authorizes a charter school student to develop an agreement with a private school to participate in the private school's extracurricular activities if the activity is not offered at the charter school and the student meets the participation requirements provided in law.
- Authorizes a FLVS who meets academic, conduct, and other specified requirements to participate in extracurricular activities of a private school if the student develops an agreement to participate with the private school.

Approved by the Governor with these provisions taking effect July 1, 2023.

HB 196 Guidance Services and Career Planning

Adds to middle school academic and career planning and high school acceleration notification requirements a notification to parents and students of career and work-based learning opportunities and pathways.

- Requires a middle grade student’s personalized academic and career plan to include information on the career and technical education graduation pathway option and work-based learning opportunities.
- Expands the required annual school district parental notification on high school acceleration options to include information on career education and planning options, work-based learning opportunities, and foundational and soft-skill credentialing programs.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 225: Interscholastic and Intrascholastic Activities

The bill contains the same provisions in SB 190 regarding charter and FLVS students playing sports at a private school.

- Increases the non-FHSAA member private school enrollment threshold from 125 to 200 students or fewer to be eligible to participate. ***FHSAA was neutral on this issue, there are plans to do away with any limit through their bylaws in the coming months.***
- Authorizes a student who transfers from a public school to continue to participate in activities at the former school for the rest of the school year.

Modification of FHSAA operations:

- Requires the FHSAA to allow a school that joins the association by sport to participate in the FHSAA championship contest or series for that sport.
- Requires the State Board of Education to ratify FHSAA bylaws, the hiring of an executive director, and FHSAA budget.
- Revises the composition of the membership of the FHSAA board of directors (board) from 16 to 13 members.
 - 8 of whom are appointed by the Governor and confirmed by the Senate
 - 4 members from public and private schools elected from the public and private school representatives
 - 1 of whom is appointed by the Commissioner of Education
- Removes the requirement that the appointing authority of members of the FHSAA board of directors makes recommendations to reflect state demographic and population trends.
- Establishes policy making authority with the FHSAA board and requires a majority vote of the board for the approval of recommendations of the representative assembly. ***This takes away the current functions of the Representative Assembly and Board. Currently, a duty of the Board of Directors is to amend FHSAA Policy and the Representative Assembly (made up of at least 67 members with all but 9 being elected by their peers) adopts and amends FHSAA Bylaws. The change included in this bill grants all the power to the Board of Directors.***
- Requires certain athletic associations to adopt policies or procedures allowing opening remarks at championship events with specified conditions for those remarks. ***The FHSAA has already done this through their bylaws, so these provisions are already in place.***

Approved by the Governor, with these provisions taking effect July 1, 2023.

SB 240 Education

Provides supports for district school boards, Florida College System institutions, and other stakeholders in Florida's workforce development system to provide students with high-quality career and technical education (CTE) and other workforce education programs.

CTE Financial Supports for Middle and High School CTE

- Provides \$100 million for district school boards and colleges to fund the creation or expansion of CTE programs that serve secondary students.
- Authorizes secondary CTE programs to be funded according to the cost of the programs.
- Removes limitations on bonus funding for middle school students in CTE programs.
- Provides additional bonus funding within the Florida Education Finance Program for select achievements in CTE.
 - ***Modifies s. 1011.62, F.S., to require in the Florida Education Finance Program the cost factor for secondary CTE programs to be higher than the cost factor basic programs grade 9 through 12.***
 - ***Removes the limitation of 0.1 additional FTE membership for an elementary or middle grades student for certificates earned within the same year and authorizes middle school digital tool certificates to partially satisfy sequential industry certification requirements for FTE bonus funding.***
 - ***Provides an incentive for CTE concentrators by providing additional FTE to students who complete at least three courses and an industry certification in a single CTE program or program of study.***
 - ***Maintains the current requirement that 80 percent of bonus funds remain with the CTE program, but also specifies that the remaining 20 percent must be reserved for district CTE programs.***
 - ***Extends the deadline for the commissioner to review whether the weights for additional FTE for CTE programs should be revised to prioritize valuable certifications.***

CTE Pathways for Students

- Adds continuity through controlled open enrollment for middle school students to continue their CTE programs in high school.
- Enhances career and academic plans through an online career planning system and requires parents to be provided information about CTE opportunities and benefits.
- Expands options for students to earn credit through extracurricular participation in career and technical student organizations.
- Expands the CTE credit options to meet high school graduation requirements.

- ***The bill replaces the practical arts option in the required credit in fine or performing arts, speech and debate, or practical arts with the option to complete one credit in CTE to satisfy the required credit.***

Strengthens Opportunities Work-based Learning

- Establishing regional education and industry consortia to meet and report to local workforce development boards the most effective ways to grow, retain, and attract talent.
- Requiring each district school board to provide all students enrolled in grades 9 through 12 with at least one work-based learning opportunity and requiring each school district to host an annual career fair.
- Requiring the Florida Talent Development Council to identify barriers and best practices in the facilitation of work-based learning opportunities.

Flexibility for Recruiting CTE Teachers

- Provides discretion to district school boards to certify instructors to teach CTE programs.
- Requires school boards to award teachers inservice credit toward renewal of a professional certificate for supporting students in extracurricular CTE activities.

Associate of Science Degrees

- Authorizes school district career centers to offer associate in applied science and associate in science degrees, beginning July 1, 2024, subject to a specified approval process to the State Board of Education (SBE).

Approval of Workforce Education Programs

- Restores to district school boards and state colleges the responsibility for approving workforce education programs that have a statewide curriculum framework developed by the Department of Education.

Flexibility for the Credentials Review Committee

- Authorizes the Committee to consider both information provided by the Labor Market Statistics Center within the Department of Economic Opportunity related to short-term demand and long-term data of the Labor Market Estimating Conference as factors in the development of the criteria for identifying credentials of value.
- Authorizes the Committee to consider additional evidence to identify credentials of value for agricultural occupations.
- Removes the requirement for the Committee to develop a returned-value performance funding formula for colleges and career centers.

CAPE Industry Certification Funding List

- Provides flexibility to CTE programs to choose the courses in which students may earn industry certifications identified in the Funding List.
- Requires the SBE to submit to the Legislature three tiers for postsecondary certifications on the Funding List according to anticipated wages.

Administration of State Financial Aid and Grant Programs

- Removes the requirement for career centers and state colleges that all programs offered to meet local workforce demand include a money-back guarantee for employment.
- Converts the Open Door Grant Program to a financial aid program for students at a state college or career center to incentivize current and future workers to enroll in CTE that leads to a credential, certificate, or degree.
- Provides flexibility for the state administration of the Pathways to Career Opportunities Grant Program and removes the limitation that the grant award may only be used for establishing or expanding apprenticeship and preapprenticeship programs.
- Provides additional directives to the Florida Endowment for Vocational Rehabilitation to support employment and training for persons with disabilities and extends the repeal date of the endowment.

The bill requires the Office of Program Policy Analysis and Government Accountability to conduct a study of CTE statewide articulation agreements and report to the Legislature by November 1, 2023.

Approved by the Governor, with these provisions taking effect July 1, 2023.

SB 256 Employee Organizations

The bill amends ch. 447, F.S., relating to public employer collective bargaining, to impose several new requirements on the employee organizations that represent public employees in collective bargaining.

- Requires employees who wish to join certain employee organizations to sign a membership authorization form that is prescribed by the Public Employees Relations Commission (PERC), which must contain specific information. ***This does not apply to members of an employee organization certified as a bargaining agent to represent law enforcement officers, correctional officers, correctional probation officers, and firefighters.***
- Requires specific employee organizations to allow a member to revoke his or her membership in the organization at any time, and without any reason.
- Allows the PERC to inspect specific employee organization's membership authorization forms and membership revocation forms.
- Prohibits certain employee organizations from receiving their members' dues and assessments via salary deduction from the members' public employer. ***However, an employee organization certified as a bargaining agent to represent law enforcement officers, correctional officers, correctional probation officers, and firefighters continues to have the right to have its dues and assessments deducted and collected by the public employer from the salaries of those employees who authorize the deduction and collection of the dues and assessments.***
- Expands the information required in an employee organization's annual registration renewal with the PERC. This newly required information includes information that relates to the number and percentage of dues-paying members in each bargaining unit. In addition, the employee organization's current annual financial report must be audited by an independent certified public accountant.
- Authorizes the public employer or an employee who is eligible for representation in the bargaining unit to challenge the application for registration renewal. The PERC must investigate to confirm the information submitted.
- Requires the employee organization to be recertified as the bargaining agent if the number of employees paying dues to the employee organization during the last registration period is less than 60 percent of the number of employees eligible for representation in the bargaining unit. ***A union that is decertified after falling under this threshold can apply for recertification through the PERC. The requirements for recertification require only that the union receive the majority of the votes cast, rather than the majority of the total under of individuals represented the by the bargaining unit.***

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- Requires the certified bargaining agent to provide certain information to its members, including the annual costs of membership.
- Expands the prohibited activities by certain employee organizations and their representatives.
 - ***Offering anything of value to a public officer which the public officer is prohibited from accepting.***
 - ***Offering any compensation, payment, or thing of value to a public officer which the public officer is prohibited from accepting.***
- Allows a public employer to petition the PERC to waive in certain instances the prohibition on dues deductions by public employers, the requirement for an employee organization to petition for recertification, and the revocation of certification of an employee organization as a certified bargaining agent.

These provisions became law upon approval by the Governor on May 9, 2023, except as otherwise provided.

SB 258 Prohibited Applications on Public Devices

The bill (Chapter 2023-32, L.O.F.) directs the Department of Management Services (DMS) to create a list of prohibited applications, defined as those that (1) are created, maintained, or owned by a foreign principal and that engage in specific activities that endanger cybersecurity; or (2) present a security risk in the form of unauthorized access to or temporary unavailability of a public employer's information technology systems or data, as determined by the DMS.

Requires public employers (including state agencies, **public education institutions**, and local governments) to:

- Block access to prohibited applications on any wireless network or virtual private network that it owns, operates, or maintains.
- Restrict access to prohibited applications on any government-issued device; and
- Retain the ability to remotely wipe and uninstall prohibited applications from a compromised government-issued device.
- All persons are prohibited from downloading prohibited applications on a government-issued device, and officers and employees of a public employer must remove any prohibited application from their government-issued devices within 15 calendar days of the DMS' issuance of a list of prohibited applications.
- The bill allows the use of prohibited applications by law enforcement officers if the use is necessary to protect public safety or to conduct an investigation. It also allows other government employees to use a prohibited application if they are granted a waiver by the DMS.
- The bill provides emergency rulemaking authority to the DMS to adopt a list of prohibited applications, and general rulemaking authority to implement a process by which it can grant waivers from the prohibition.

These provisions were approved by the Governor and take effect July 1, 2023.

HB 265 HS Equivalency Diplomas

The bill prohibits a district school board from requiring a student at least 16 years of age to take any course before taking the General Educational Development (GED) exam for a high school equivalency diploma, unless the student fails to achieve a passing score on the GED practice test as established by State Board of Education rule.

Approved by the Governor, with, these provisions taking effect July 1, 2023.

SB 290 Public School Student Progression for Students with Disabilities

- Authorizes a parent to retain his or her child in prekindergarten, in consultation with the individual education plan (IEP) team, if that child has a disability, an IEP, is enrolled in a public school prekindergarten program at the age of four and is fully funded through the Florida Education Finance Program (FEFP).
- Requires that a four-year old student with an IEP, who has been retained in a public school prekindergarten program that was fully funded through the FEFP and has demonstrated a substantial deficiency in early literacy skills, must receive instruction in such skills.
- Adds retention in a prekindergarten program to the good cause exemptions from mandatory retention. Specifically, the bill allows a student in grade 3, who has a disability and who is below grade-level in English Language Arts despite at least 2 years of intensive instruction, be promoted to grade 4, if the student was previously retained in a prekindergarten program.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 301 Emergency Mapping Data

- Creates in the Department of Education (DOE) the School Mapping Data Grant Program (grant program) to provide standard emergency response mapping data for public school buildings in this state, in order to assist local first responders in responding to emergencies in public schools.
- School districts, in consultation with local law enforcement and public safety agencies, **may** apply to receive funds from the grant program to provide school mapping for the school district, including charter schools.
- Requires the entity producing the emergency response mapping data to provide the data to the applicable county, district school board, and the appropriate local, state, and federal public safety agencies for use in response to emergencies or conducting specified drills.
- Specifies minimum requirements for the emergency mapping data.
- Appropriates \$14 million to the DOE to administer the grant program.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 379 Technology in K-12 Public Schools

- Requires public schools to provide instruction for students in grades 6-12 on the social, emotional, and physical effects of social media.
- Requires the Department of Education to make social media safety instructional material available online and district school boards to notify parents of the material's availability.
- Specifies that district school boards must provide and adopt an Internet safety policy for student access to the Internet provided by the school district which:
 - Limits access by students to only age-appropriate subject matter and materials.
 - Protects the safety and security of students when using e-mail and other forms of direct electronic communication.
 - Prohibits access to data or information, and other unlawful online activities, by students.
 - Prevents access to websites, applications, or software that does not protect against the disclosure, use, or dissemination of students' personal information.
- Requires each district school board prohibit and prevent students from accessing social media platforms through the use of Internet access provided by the school district, except when expressly directed by a teacher solely for educational purposes.
- Requires each school district to prohibit the use of the TikTok platform or any successor platform on Internet access provided by the school district or as a platform to communicate or promote any district school or school activity.
- Prohibits a student from using a wireless communications device during instructional time, except when directed by a teacher for educational purposes, and ***requires a teacher to designate an area for wireless communications devices during instructional time.***

These provisions were approved by the Governor and take effect on July 1, 2023.

HB 389 Menstrual Hygiene in Public Schools

- Provides that school districts may make menstrual hygiene products available in each school within the district, at no charge.
 - The menstrual hygiene products may be located in the school nurse’s office, other physical school facilities for health services, and in school restrooms, including wheelchair accessible restrooms.
- Requires each participating school to ensure that students are provided appropriate notice as to the availability and location of the menstrual hygiene products.
 - Advertising, messaging, logos, or text, except for the brand name and manufacturer product information, is prohibited on the menstrual hygiene products and in locations where menstrual hygiene products are available in schools.
- Encourages participating school districts to partner with nonprofit organizations, nongovernmental organizations, businesses, and other organizations to assist in supplying and maintaining the menstrual hygiene products.
- Information related to the provider, sponsor, or person or organization making such donations may not be displayed.
- Defines the term “menstrual hygiene products” to mean tampons and sanitary napkins for use in connection with the menstrual cycle.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 411 Residency of Local Officials

- Changes the provision that requires a school board candidate to reside within the residence area for which he or she is running.
- Makes the residency requirement apply when an elected school board member assumes office rather than when he or she qualifies to run as a candidate.

Local Redistricting

- Prohibits county commission districts, municipal districts, and school board member residence areas from being drawn with the intent to favor or disfavor a candidate for the governing body or an incumbent member of the governing body based on the candidate's or incumbent's residential address.
- Requires county commission districts to be as nearly equal in population as practicable.
- Requires municipalities, from time to time, to fix the boundaries of their districts in order to keep them as nearly equal in proportion to their respective populations as practicable.
- Voids any local ordinance adopted by a county, municipality, or school district on or after July 1, 2023, that conflicts with the provisions in the bill.
- Specifies that changes to county commission districts, municipal districts, or school board member residence areas may not be made in the 270 days before a regular general election for the district or residence area.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 443 Education

Modifies provisions related to charter schools, the Florida Teachers Classroom Supply Assistance Program, private tutoring, and other education-related areas.

Charter Schools

- Authorize a charter school to give enrollment preference to students who are the children of a safe-school school officer assigned to the school.
- Authorizes a not-for-profit entity to loan certain assets to other charter schools in the state that are operated by the same entity, provided the loan is repaid within five years.
- Include charter school personnel in certain school district training.
- Require the sponsor to annually provide a report on the services provided to charter schools from the administrative fee.
- Require the sponsor to make timely payments and reimbursement, defined as 60 days of eligible federal grant funds.
- Require the State Board of Education to adopt rules for a standard charter school monitoring tool.
- Require a charter school to place a student on a progress monitoring plan for at least one semester before dismissing the student when the school limits enrollment based on academic, artistic, or other standards.

Other Provisions

- Expands the Florida Teachers Classroom Supply Assistance Program to include less-than-full-time teachers.
- Requires the district to post step-by-step instructions on how to provide first aid for choking in each public school cafeteria within the district.
- Provides zoning flexibility for private tutoring facilities of up to 25 students.
- Requires the Department of Children and Families to report every 5 years, beginning December 1, 2024, on training requirements and coursework offered to childcare personnel.
- Requires the Department of Education to include, as part of the statewide early learning information system, a way for a parent to find early learning programs online.
- Clarifies that a childcare provider must not have 3 or more of the same Class 2 violations within 2 years to apply or maintain its status as a Gold Seal Quality Care Provider.
- Adds priority funding under the Community School Grant Program for expanding a program based on the feeder pattern of an existing community school.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 477 Term Limits for District School Board Members

- Reduces the length of the term limit for school board members to 8 years from 12 years.
- The term limit applies to terms of office beginning on or after November 8, 2022.

These provisions were approved by the Governor and take effect July 1, 2023.

SB 478 Early Childhood Music Education Incentive Program

- Converts the Early Childhood Music Education Incentive Pilot Program into a permanent program administered by the Department of Education.
 - The DOE must approve any school district that seeks to participate in the program.
 - The program is contingent on legislative appropriation to provide school districts with a maximum of \$150 per full-time equivalent student in kindergarten through second grade who is enrolled in a comprehensive music education program.
- Removes the responsibilities assigned to the University of Florida and Florida International University to evaluate the effectiveness of the pilot program and removes proximity to the University of Florida as a factor in eligibility to participate in the program.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect upon becoming law.

HB 543 Public Safety (School Safety)

The bill addresses public safety in two ways. First, the bill provides that persons who wish to carry a concealed weapon or concealed firearm, without obtaining and maintaining a concealed weapon or concealed firearm license from the Department of Agriculture and Consumer Services (DACCS) may lawfully do so, if they meet certain criteria. *These provisions have been omitted from this report as they do not impact public schools.*

The bill also amends various sections of law relating to school safety and creates the Florida Safe Schools Canine Program.

Guardians

- Amends statute to provide that a private school may partner with a law enforcement agency or a security agency to establish or assign one or more safe-school officers.
 - Safe-school officers are established or assigned for the protection and safety of school personnel, property, students, and visitors of a school.
 - School guardians are considered one type of school-safe officer.
- A private school that establishes a safe-school officer must comply with the requirements of s. 1006.12, F.S.

Currently, only public and charter schools may establish guardian programs. The bill amends s. 30.15, F.S., to add private schools to the entities that may request the sheriff in the school's county to establish a guardian program for the purpose of training the private school employees.

- A person who completes the necessary training may serve as a school guardian for a private school only if he or she is appointed by the private school head of school.
- The name of the guardian program is changed to the Chris Hixson, Coach Aaron Feis, and Coach Scott Beigel Guardian Program.
- Provides that the training required for the guardian program is a standardized statewide curriculum.
 - A school guardian who has completed the required training program may not be required to attend another sheriff's training program unless there has been at least a one year break in his or her employment as a guardian.
- Amends s. 30.15, F.S., to increase the hours of instruction on active shooter or assailant scenarios to sixteen, rather than eight. Additionally, the number of hours of instruction on legal issues is decreased from twelve to four.

Active Assailant Response Policy

- Creates s. 943.6873, F.S., to direct each law enforcement agency to create and maintain an active assailant response policy.
- The Florida Department of Law Enforcement (FDLE) must make the model active assailant response policy developed by the Marjory Stoneman Douglas High School Public Safety Commission available on its website.
- Each agency must review the model policy and develop a written active assailant response policy that is consistent with the agency's response capabilities and includes response procedures specifying the command protocol and coordination with other law enforcement agencies.
- All sworn personnel of each agency must be trained on the agency's existing active assailant response policy or must be trained within 180 days after enacting a new or revised policy. Sworn personnel must receive at minimum annual training on the policy.

Office of Safe Schools

- Provides that the OSS must develop a statewide behavioral threat management operational process, a Florida-specific behavioral threat assessment instrument, and a threat management portal.
 - Such behavioral threat management operational process must be developed to provide guidance on the process and be designed to identify, assess, manage, and monitor potential and real threats to schools.
 - The behavioral threat assessment instrument must be used to evaluate the behavior of students who may pose a threat to the school, school staff, or other students and to coordinate intervention and services for such students.
 - The threat management portal will be used to facilitate the electronic threat assessment reporting and documentation to evaluate the behavior of students who may pose a threat.
 - Such portal will also be used to coordinate intervention and services for such students.
 - All threat management teams must use the statewide behavioral threat management operational process upon its availability.
- Specifies that records including corresponding documentation and any other information required by the Florida-specific behavioral threat assessment instrument which contains the evaluation, intervention, and management of the threat assessment evaluation and intervention services, must be transferred within 3 school days if a student transfers from school to school.
- Specifies that at least one member of the threat management team must be personally familiar with the individual who is the subject of the threat assessment.

- If no member of the team has such familiarity, an instructional or administrative personnel who is personally familiar with the individual who is the subject of the threat assessment must consult with the threat management team but not be a participant in the decision-making process.
- Requires that the Florida-specific behavioral threat assessment must be used by the threat management team when evaluating the behavior of students.
- Mandates that the threat management team must prepare a threat assessment report.
- Specifies that each district school board must adopt a policy of zero tolerance that, in part, identifies acts that are required to be reported under the school environmental safety incident reporting pursuant to s. 1006.07(9), F.S.

Florida Safe Schools Canine Program

- Directs the Department of Education, through the OSS, to establish the Florida Safe Schools Canine Program.
 - This program may designate a person, school, or business entity as a Florida Safe Schools Canine Partner if the person, school, or business entity provides a monetary or in-kind donation to a law enforcement agency to purchase, train, or care for a firearm detection canine.
- Provides funds to be appropriated from the General Revenue Fund to multiple agencies.

These provisions were approved by the Governor and take effect July 1, 2023, unless otherwise provided.

HB 551 Required African American Instruction

- Requires each district school board to annually certify and provide to the Department of Education (DOE) evidence of specified instruction on the history of African Americans.
- Allows the DOE to seek input from any state or nationally recognized African American educational organization regarding development of standards and curriculum for African American history.
- Authorizes the DOE to contract with any such educational organization to develop training for instructional personnel and grade appropriate classroom resources to support the developed curriculum.
- Requires each district school board to submit an implementation plan for the required instruction under s. 1003.42(2), F.S., to the Commissioner of Education (commissioner) for review and to post the plan to the school district's website.
 - The plan must include methods of instruction, the qualifications of instructional personnel delivering the instruction, and a description of the instructional materials.
 - The commissioner or DOE must notify a school district if the plan does not satisfy requirements and allow a minimum of 45 days for revisions to the plan.
- Authorizes the DOE to exercise oversight enforcement authority for non-compliance.

Approved by the Governor, with, these provisions taking effect July 1, 2023.

HB 633 K-12 Education

- Repeals the class size reduction penalty calculation for schools exceeding the class size maximums.
 - However, the bill maintains the requirement that the Department of Education monitors compliance and requires a compliance plan for any school that exceeds class size maximums based on the October student membership survey.
- Requires that a student whose parent is active duty military personnel and who meets the eligibility criteria for special academic programs offered through public schools must be enrolled in such a program if the student's parent is transferred to the state during the school year.
- Provides that a student whose parent is on active military duty and is transferred within the state after the controlled open enrollment window can enroll in any school within the state.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 657 Enforcement of School Zone Speed Limits

- Authorizes a county or municipality to place or install, or contract with a vendor to place or install, an automated speed detection system on a street or highway under its jurisdiction or a state road if permitted by the Florida Department of Transportation (FDOT).
 - The system may only be used to enforce speed limits in school zones within 30 minutes before a regularly scheduled breakfast program or school session, during the entirety of a regularly scheduled school session, and within 30 minutes after the end of a regularly scheduled school session.
- Defines the term “speed detection system” and requires a county or municipality to enact an ordinance authorizing the placement or installation of speed detection systems and to make a determination that the location of such system warrants additional enforcement.
- Requires signage warning motorists that speed detection systems are in use.
- Requires a 30-day public awareness campaign prior to commencing enforcement of school zone speed limits with speed detection systems.
- Requires the governing body of a county or municipality operating such system to hold public meetings regarding system provider contracts and data reported to the Department of Highway Safety and Motor Vehicles (DHSMV).
- Creates a School Crossing Guard Recruitment and Retention Program, funded through retention of \$5 from each citation enforced through school zone speed detection systems.
- Requires speed detection systems to be installed according to FDOT specifications.
- Provides requirements for issuing a notice of violation or a uniform traffic citation.
- Establishes a \$100 penalty for each violation and provides for the distribution of the proceeds to state and local government, including \$60 from each citation for the local government to administer the speed detection system and other public safety initiatives and \$12 from each citation for county school districts, to be shared proportionately with charter schools, for school security initiatives, student transportation, or improve student walking conditions.
- Provides defenses for persons who receive a notice of violation or uniform traffic citation and procedures for hearings regarding violations.
- Provides requirements for the retention and destruction of data obtained from speed detection systems.
- Requires annual reporting by counties and municipalities that implement speed detection system programs in school zones and requires an annual summary report by DHSMV.

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- Exempts speed detection systems from DHSMV's requirements for radar or lidar units, while requiring a speed detection system to perform self-tests as to its detection accuracy.
- Prohibits points being imposed for a violation of unlawful speed in a school zone enforced by a speed detection system and prohibits such violations from being used for purposes of setting motor vehicle insurance rates.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

SB 662 Student Online Protection

Creates the Student Online Personal Information Protection Act, which substantially restricts the operator of a website, online service, or online application that is used for K-12 school purposes from collecting, disclosing, or selling student data, or from using student data to engage in targeted advertising.

Prohibits operators from knowingly:

- Engaging in targeted advertising based on any information, including persistent unique identifiers, acquired through the use of their educational technology.
- Using any information, including persistent unique identifiers, gathered through their educational technology to create profiles of students, except for K-12 school purposes.
- Sharing, selling, or renting student information to third parties.
- Disclosing certain covered information, except under specified circumstances.

Requires operators to:

- Collect no more covered information than is reasonably necessary to operate the educational technology.
- Implement and maintain reasonable security procedures and practices to protect covered information.
- Delete a student's covered information no later than 90 days after the conclusion of a course or program, if requested by the K-12 school or school district, unless a student or a parent or guardian consents to its maintenance.

Allows operators to disclose covered information if:

- Federal or state law requires disclosure.
- It is disclosed for legitimate research purposes, if not used for targeted advertising or profiling for purposes other than K-12 school purposes.
- It is disclosed to a state or local educational agency, including K-12 schools and school districts, for K-12 school purposes.
- A violation of the bill is a deceptive and unfair trade practice and constitutes a violation of the Florida Deceptive and Unfair Trade Practices Act. However, the Department of Legal Affairs is the sole entity authorized to bring an enforcement action against an entity that violates the bill.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

SB 676 Level Two Background Screening

- Amends s. 435.04, F.S., to require all employees required by law to be screened under Level 2 screening standards in this section and persons with an affiliation with a qualified entity for whom the qualified entity chooses to conduct screening under s. 943.0542, F.S., to undergo a Level 2 security background investigation as a condition of employment or continued employment.
- This investigation must include a search of the sexual predator and sexual offender registries of any state in which the current or prospective employee resided during the immediate preceding 5 years.
- Amends the list of disqualifying offenses to reference aggravated assault, aggravated battery, battery on staff of a detention or commitment facility or on a juvenile probation officer, female genital mutilation, and certain offenses against students by authority figures.
- For purposes of background screening, the bill amends s. 435.02, F.S., to provide definitions for “affiliation” and “qualified entity.”
- Authorizes the head of a qualified entity to grant an exemption to a person otherwise disqualified from employment, subject to the exemption requirements of this section.
- Specifies when disqualification from affiliation may not be removed.
 - References a “person with an affiliation” in provisions relevant to the process for seeking an exemption.
- Beginning January 1, 2026, or a later date as determined by the Agency for Health Care Administration (AHCA), the Care Provider Background Screening Clearinghouse (Clearinghouse) must allow results of criminal history checks to be shared among qualified entities participating in the Clearinghouse for screening of care providers and other specified persons.
- Beginning January 1, 2025, or a later date as determined by the AHCA, the AHCA shall review and determine eligibility for all criminal history checks submitted to the Clearinghouse for the Department of Education (DOE).
 - The Clearinghouse shall share eligibility determinations with the DOE and qualified entities.
- Effective January 1, 2026, or a later date as determined by the AHCA, a person with a break in service of more than 90 days from a position for which a background screening is conducted by a qualified entity participating in the Clearinghouse must submit to a national screening if the person returns to a position for which screening is required by such entity.

- A qualified entity participating in the Clearinghouse must register with the Clearinghouse and maintain the employment or affiliation status of all persons included in the Clearinghouse.
- Specifies dates for reporting initial status and changes in status.
 - The qualified entity must also register with and initiate all criminal history checks through the Clearinghouse before referring an employee or potential employee or a person with a current or potential affiliation with a qualified entity for electronic fingerprint submission to the Florida Department of Law Enforcement (FDLE).
- Updates the schedule for employees of specified educational entities to be rescreened.
- Revises background screening requirements for athletic coaches to require these individuals, including managers, to increase the level of background screening from a Level 1 to a Level 2 background screening.
 - Removes the 20 hour minimum work requirement.

These changes mean that all youth athletic coaches, assistant coaches, managers, and referees must undergo a Level 2 background screening, regardless of hours worked.

- Before January 1, 2026, or a later date as determined by the AHCA, an independent sanctioning authority shall disqualify any person from acting as an athletic coach as provided in s. 435.04, F.S., (Level 2 standards).
- On or after January 1, 2026, or a later date as determined by the AHCA, an independent sanctioning authority shall not allow any person to act as an athletic coach if he or she does not pass the background screening qualifications in s. 435.04, F.S.
- However, the authority may allow a disqualified person to act as an athletic coach if the person has successfully completed the exemption for disqualification process under s. 435.07, F.S.
- Requires the Criminal Justice Information Program to search arrest fingerprint submissions received from qualified entities participating in the Clearinghouse.
 - Additionally, the FDLE must develop a method for identifying or verifying an individual through automated biometrics for federal approval.
- Requires a qualified entity conducting criminal history checks under s. 943.0542, F.S., to do the following:
- Requires such entity to register with the FDLE before submitting a request for screening under this section.
- Before January 1, 2026, or a later date as determined by the AHCA, submit to the FDLE specified information relevant to a request for background screening.
- Effective January 1, 2026, the qualified entity registers with the AHCA instead of the FDLE.
- Effective January 1, 2026, or a later date as determined by the AHCA, comply with Level 2 screening requirements in s. 435.12, F.S.

- All fingerprints must be entered into the Clearinghouse.

Through December 31, 2025, or a later date as determined by the AHCA, all of the following occurs:

- FDLE provides directly to the qualified entity non-exempt state criminal history records. Effective January 1, 2026, or a later date as determined by the AHCA, the Clearinghouse provides such records only if a person who is a subject of a criminal history record challenges the record.
- FDLE provides national criminal history data to qualified entities for the purpose of screening employees and volunteers as authorized by written waiver required for submission of a request.
- Effective January 1, 2026, or a later date as determined by the AHCA, the Clearinghouse provides such record only if the person requests an exemption from such entity under s. 435.07, F.S.
- The qualified entity making the determination regarding a background screening applies the Level 2 background screening criteria under s. 435.04(2), F.S., to the state and national criminal history record information received from the FDLE for those persons subject to screening.
- Beginning January 1, 2026, or a later date determined by the AHCA, the AHCA determines the eligibility of the employee or volunteer of a qualified entity.
- The qualified entity, provides written notification to a person of his or her right to obtain a copy of any background screening report, including criminal history records, if any, contained in the report, and the right to challenge the accuracy and completeness of information contained in the report and obtain a determination on its validity before a final determination regarding the person is made by the qualified entity reviewing the information.
- Effective January 1, 2026, or a later date determined the AHCA, the AHCA is responsible for this process.

The bill amends ss. 1012.315 and 1012.467, F.S. Beginning January 1, 2025, or a later date determined by the AHCA, all of the following occurs:

- The AHCA determines the eligibility of employees in any position that requires direct contact with students in a district school system, a charter school, or a private school that participates in a state scholarship program.
- A person may not be employed in such position if determined to be ineligible based on a security background investigation under s. 435.04(2), F.S.
- The AHCA conducts background screenings under s. 435.12, F.S., to determine the eligibility of noninstructional contractors who are permitted access to school grounds when students are present.

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- Background screenings relevant to school districts sharing criminal history information through secured electronic means are conducted through the Clearinghouse under s. 435.12, F.S.
- The changes made to s. 435.12, F.S., in the bill must be implemented by January 1, 2025, or a later date as determined by the AHCA.
- The bill provides that, for the 2023-2024 fiscal year, the sums of \$400,000 in recurring funds from the Health Care Trust Fund and \$4 million in nonrecurring funds from the Health Care Trust Fund are appropriated to the AHCA. The effective date of the appropriations section of the bill is July 1, 2023.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2024, except where otherwise provided.

HB 733: Middle School and High School Start Times

- Requires district school boards to adopt middle and high school start times beginning with the 2026-2027 school year By July 1, 2026
 - Middle schools may not begin the instructional day prior to 8:00 a.m.
 - High schools may not begin prior to 8:30 a.m.
- Requires each district school board to inform its community, including parents, students, teachers, school administrators, athletic coaches and other stakeholders about the health and safety impacts of sleep deprivation on middle and high school students and the benefits of the later school start times.
- Each district school board must discuss with such groups local strategies to successfully implement the later start times.
- The bill requires charter schools to comply with the specified start times, while providing an exemption for a charter school-in-the-workplace.

It is recommended that districts assemble a group of stakeholders to discuss the implications of these changes so they may be shared with future legislatures. It is also suggested that those stakeholders include employers who seek and rely upon employment of high school aged students in their businesses and whose businesses may be adversely impacted by the changes.

Approved by the Governor, with these provisions taking effect July 1, 2023.

SB 766 Enforcement of School Bus Passing Infractions

- Authorizes a school district to install and maintain school bus infraction detection systems.
- The school district may contract with a private vendor or manufacturer to provide a school bus infraction detection system on each school bus in its fleet.
- The system uses electronic traffic enforcement technology to record traffic violations when drivers fail to stop for a school bus displaying a stop signal.

In order to use a school bus infraction detection system, the bill requires:

- The school district to enter into an interlocal agreement with a law enforcement agency authorized to enforce school bus stop signal violations within the school district.
- The systems meet specifications established by the State Board of Education.
- School districts make a public announcement and conduct a 30-day public awareness campaign before commencing initial enforcement using such systems.
- School buses with such operational systems have high-visibility reflective signage on the rear of the school bus indicating system use.

Violations

The school district, or a private vendor or manufacturer contracting with a school district, to submit specific information regarding alleged violations to the law enforcement agency authorized to enforce school bus stop signal violations in the school district.

- The information must be submitted within 30 days after the alleged violation is captured and include a copy of the recorded image showing the motor vehicle; the license plate number and state of issuance; and the date, time, and place of the alleged violation.
- If the law enforcement agency determines a violation occurred, the agency must send a notice of violation, within 30 days, by first-class mail to the vehicle's registered owner.
- The notice must include information detailing how to pay the civil penalty, review the evidence, request a hearing to contest the violation, or submit an affidavit providing a defense of the violation.
- If the owner does not contest, pay the civil penalty, or submit an affidavit within 30 days after receiving the notice of violation, he or she will be issued a uniform traffic citation.
- violation enforced by a school bus infraction detection system is subject to a \$225 civil penalty. The \$200 civil penalty collected must be provided to the school district in which the violation occurred and must be used to install or

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maintain school bus infraction detection systems, for the administration and costs associated with enforcement of the violations, or for any other technology that increases the safety of the transportation of students. The additional \$25 collected is distributed to the Department of Health's Emergency Medical Services Trust Fund for payment to trauma centers.

- Prohibits individuals from receiving any commission based on revenue collected, or a vendor or manufacturer receiving any fee based on the number of violations detected through use of the system.
- Each school district in consultation with the law enforcement agency with which it has interlocal agreements using the system must report quarterly information to the Department of Highway Safety and Motor Vehicles (DHSMV) beginning October 1, 2023. DHSMV must submit an annual summary report to the Governor, the President of the Senate, and the Speaker of the House of Representatives beginning December 31, 2024, providing specified information.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

HB 795 Private Instructional Personnel

- Removes the requirement that a Registered Behavior Technician (RBT) be employed by an enrolled Medicaid provider to provide Applied Behavior Analyst services in a K-12 public school.
 - Instead, the RBT must be employed by a certified behavior analyst or a professional licensed under chapter 490, the “Psychological Services Act” or chapter 491, Clinical, Counseling, and Psychotherapy Services, of the Florida Statutes.

If approved by the Governor, or allowed to become law without the Governor’s signature, these provisions take effect July 1, 2023.

HB 891 Year-Round School Pilot Program

- Establishes the Year-round School Pilot Program (program) to enable the Department of Education (DOE) to assist school districts in establishing a year-round school program within at least one elementary school in the district to study issues, benefits, and scheduling options.
 - The program begins in the 2024-2025 school year for a period of four years.
 - Requires the DOE to create an application process for school districts that must include certain data elements.
 - The Commissioner of Education (commissioner) must select five school districts to participate in the program representing a variety of demographics, which includes an urban, suburban, and rural school district.
- Outlines elements to be included in the program, including the type of year-round program implemented and specific data needed for evaluation of the program.
- Requires the commissioner to, upon completion of the program, provide a report to the Legislature and the Governor which includes data on participation, benefits of the program, barriers to implementation, and recommendations to statewide adoption.
- Authorizes the State Board of Education to adopt rules to administer the program.

Approved by the Governor, with, these provisions taking effect July 1, 2023.

HB 1035 K-12 Teachers

- Authorizes state-approved teacher preparation programs to be eligible for the “buy-one-get-one” tuition and fee waiver for qualified students.
- Establishes the Dual Enrollment Educator Scholarship Program to assist Florida public high school teachers in obtaining the graduate degree and credentials necessary to provide dual enrollment coursework on the high school campus.
- Establishes the Teacher Apprenticeship Program as an alternative pathway for individuals to enter the teaching profession and authorizes a five-year temporary apprenticeship certificate.
- Waives teacher certification initial exam and certification fees for a specified retired first responder.
- Establishes the Heroes in the Classroom Bonus Program to provide a one-time sign-on bonus to retired first responders and veterans who become a full-time classroom teacher, with specified service duties.
- Requires the Commissioner of Education to conduct a comprehensive review of all federal, state, and local teacher training requirements by December 31, 2023, and provide recommendations to the Legislature.
- Requires a principal to impose consequences on a student only after determining the student has violated the student code of conduct and requires the principal to notify the teacher of any action taken.
- Creates ch. 1015, F.S., to catalog a number of teachers’ rights that are currently guaranteed in law regarding employment, continuing education, controlling the classroom, directing classroom instruction, and receiving timely assessment data. ***These rights are extensive and can be found on page 14 of the final staff analysis, a link to which can be found [here](#).***
- Authorizes the Office of Inspector General to investigate allegations or reports of suspected violations of a student’s, parent’s, or teacher’s rights.
- Creates a new pathway via special magistrate for objections by teachers who believe the school district has directed him or her to violate state law or rule and provides a rebuttable presumption that a specified action by a teacher or other staff member was necessary to restore or maintain safety.

These provisions were approved by the Governor and take effect on July 1, 2023.

The provisions in the bill apply only to public school students.

Instructional Requirements:

- Specific requirements for particular terminology and instruction relative to health and reproductive education in schools and requires that all materials used for such instruction be approved by the Department of Education. ***Historically, reproductive health courses have not been considered part of the core curriculum and therefore have been adopted by local school boards.***
- Extends the prohibition on classroom instruction on sexual orientation or gender identity to prekindergarten through grade 8. ***The State Board passed a rule which extends this to grade 12, going beyond the provisions in the bill.***

Pronouns:

- Prohibits district school boards from imposing or enforcing requirements that personnel or students be referenced with pronouns that do not correspond with biological sex as defined in the bill.

Classroom Library Materials:

- Makes district school boards responsible for the contents of classroom libraries, in addition to instructional materials and school libraries.
- Clarifies that the requirement for elementary schools to publish a list of materials in the school library, includes classroom libraries in the school. ***Much like what occurred regarding instruction of sexual orientation or gender identity, this provision could be expanded by State Board rule.***
- Requires that district school board policies regarding objections to specific materials, used in a classroom, made available in a school or classroom library, or included on a reading list, include objection on the basis that the material depicts or describes sexual conduct, as defined in law.
 - Provides for an exception to this objection for material used in instruction on HIV/AIDS, child sexual abuse prevention, abstinence and the impacts of teenage pregnancy, or any other course identified by the DOE.
- Requires that specific materials subject to an objection on the basis that the materials are pornographic, are harmful to minors, or describe or depict sexual activity must be removed from circulation at the school where the objection was made, within 5 days of the school district's receipt of the objection, until the completion of the objection process.

Committees Requirements

- Committees convened by a school district to review and make recommendations related to the adoption of instructional materials must include parents of students that will have access to the materials being reviewed.

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- Committees convened to review objections to library materials and other materials used in the classroom must include parents of students who will have access to the materials.
- Requires the suspension of materials alleged to contain pornography or obscene depictions of sexual conduct, as identified in current law, pending resolution of an objection to the material.
- A district school board must also discontinue the use of any material the board does not allow a parent to read aloud.
- Requires that meetings of committees to resolve objections must be noticed and open to the public and provides an appeals process through a special magistrate. ***The cost of the special magistrate will be the responsibility of the school district.***

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

HB 1121 Florida Retirement System

- Allows a retiree to provide certain volunteer services to a Florida Retirement System (FRS) employer while maintaining his or her bona fide termination status, which is required for the payment of retirement benefits to the retiree.
- Allows an FRS employer to establish a post-employment volunteer program that will not negatively impact a volunteer's status as a bona fide retiree if the program meets all the following criteria:
 - At the time of retirement, there is no agreement or understanding between an FRS employer and the retiree that the retiree would provide services to an employer post-retirement.
 - The employer or third party does not provide any form of compensation to the volunteer for the volunteer services.
 - Employee benefits are not to be provided to the volunteer, except in certain limited instances.
 - The number of volunteer hours per week is limited to no more than 20 percent of the amount of time that was expected of the retiree per week before retirement.
 - A clear distinction between the duties of a volunteer and the duties of an employee is required.
 - Each volunteer maintains control of his or her volunteer schedule.
 - Adequate record keeping is maintained by the volunteer and the FRS employer.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

HB 1259 Education

- Clarifies that charter school capital outlay funding must consist of state funds when said funds are appropriated in the General Appropriations Act (GAA) and revenue resulting from discretionary capital outlay millage authorized in statute.
- Removes the specified state funding threshold.
- Revises the calculation methodology the Department of Education (DOE) uses to allocate state funds appropriated in the GAA to eligible charter schools.
- Specifies that state funds must be allocated on the basis of unweighted full-time equivalent (FTE) students and removes the additional FTE weight for students that are eligible for free and reduced lunch and students with disabilities.
- Removes the state funding threshold from the calculation methodology used by the DOE to determine the amount of the discretionary capital outlay millage revenue a school district must distribute to each eligible charter school.
 - To reduce the initial burden on school districts and provide for a transition to the required sharing of the \$1.5 millage revenue, the bill provides a 5-year glide path whereby school districts share the following percentages of the calculated amount:
 - For Fiscal Year 2023-2024 – 20 percent.
 - For Fiscal Year 2024-2025 – 40 percent.
 - For Fiscal Year 2025-2026 – 60 percent.
 - For Fiscal Year 2026-2027 – 80 percent.
 - For Fiscal Year 2027-2028, and each fiscal year thereafter – 100 percent.
- Adds reasons a charter school would not be eligible to receive capital outlay funds, if:
 - The school is a developmental research (laboratory) school that receives state funding for capital improvement purposes.
 - A member of the governing board, or his or her family member, has an interest in or is an employee of the lessor of the charter school property, unless the charter is a charter school-in-the workplace or a charter school-in-a-municipality.
- Requires a charter school to attest in writing to the DOE, that, if the charter school is nonrenewed or terminated, any unencumbered funds and all equipment and property purchased with the public funds must revert to the district school board.
- Requires purchases, lease-purchases, or leases by a charter school using charter capital outlay funds to be at the appraised value, defined as the fair market value to be determined by an independent, Florida-licensed, qualified appraiser selected by the charter school governing board.
- Clarifies that the calculation of each school district's enrollment for purposes of calculating the proportionate share of the school capital outlay surtax must be based on capital outlay full-time equivalent enrollment (COFTE), rather than the total school district enrollment.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 1521: Facility Requirements Based on Sex

Provisions impacting public schools:

- Creates the “Safety in Private Spaces Act.”
- Specifies the “covered entities” under the bill include state and local public buildings, **educational institutions**, correctional institutions, juvenile institutions, and detention facilities.
- Requires all covered entities that maintain a restroom or changing facility (facility) to have such facilities separately designated for males and females or have a unisex facility.
- Requires all covered entities to submit documentation regarding compliance with the facility requirements.
- **School boards must develop rules to comply with this law.**

Limits instances when a person may enter a facility designated for the opposite sex to the following circumstances:

- To assist a child under 12 years of age, an elderly person 60 years of age or older, or persons with certain disabilities.
- In certain cases of emergency where the health or safety of another person is at risk.
- For custodial, maintenance, or inspection purposes, provided that the facility is not in use.
- If the appropriate designated facility is out of order or under repair and the facility designated for the opposite sex contains no person of the opposite sex.
- Provides that the failure to depart a facility designated for the opposite sex by persons other than the covered entity’s employees constitutes the offense of trespass. **The law (or in the case of schools, rule) is only broken when a person is asked to leave the facility and does not immediately depart.**
- Allows an employee of a covered entity to request a person to depart a facility designated for the opposite sex on a covered entity’s premises when the entry is not for an authorized purpose.
- Requires each type of covered entity to establish disciplinary procedures for its employees, certain persons under its control (**for our purposes, schools**), and other personnel described in the bill for failing to follow these requirements.
- Does not apply to persons born with a medically verifiable genetic disorder of sexual development under treatment by a physician, with certain specified conditions.
- Gives the Attorney General enforcement authority, including the authority to seek injunctive relief and impose fines of up to \$10,000.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 1537 Education

Professional Learning

Requires a system-wide shift from professional development to professional learning by defining the requirements for professional learning and requires the Department of Education (DOE) to create a web-based marketplace of high-quality programs.

Teacher Certification

- Expands eligibility for temporary certification to candidates who are currently enrolled in state-approved teacher preparation programs and who meet certain requirements.
- Re-establishes the general knowledge test requirement for all applicants for a professional certificate but narrows the individuals who must demonstrate mastery of professional preparation and education competence.
- Authorizes a charter school governing board to adopt rules to allow for the issuance of an adjunct teaching certificate.

Instruction and Student Progression

- Requires instruction on Asian American and Pacific Islander history with specified topics.
- Expands the practical arts credit option for high school graduation to any career and technical education course.
- Requires each school district to annually review and confirm that all reproductive health and disease information and associated links available on the district school board website are accurate and up to date.
- Requires the Governor to annually proclaim September 11 as “9/11 Heroes Day.” On this day, public schools are required to receive at least 45 minutes of instruction on associated topics.

Assessment, Acceleration, and Accountability

- Authorize school districts to select the Classic Learning Test (CLT) for an annual districtwide administration for certain students and allows students to earn a concordant score on the CLT to meet initial eligibility requirements for the Bright Futures Scholarship Program (Bright Futures).
- Adds a measure to the school grades formula specific to performance on the grade 3 English Language Arts assessment.
- Maintains current concordant and comparative scores to meet statewide assessment graduation requirements for the class of 2023.
- Establishes advanced courses developed by public postsecondary institutions as an additional acceleration option and requires the DOE and Board of Governors to issue a report on the effectiveness of acceleration courses.

Students

- Authorizes a student to have and use standard headache medication at school.
- Establishes guidelines for searches of students’ personal belongings.

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- Adds a rebuttal provision within school district zero tolerance policies that a student's specified actions were necessary for student safety.

Additional Provisions

- Allows Bright Futures students to combine volunteer and paid work hours to meet initial eligibility requirements.
- Authorizes additional enforcement mechanisms for the Commission for Independent Education (commission) at the DOE and expands fair consumer practices and minimum standards for licensure of private, postsecondary institutions under the jurisdiction of the commission. The bill also requires each licensed institution to be accredited prior to approval to offer a nursing program.
- Modifies charter capital outlay funding eligibility requirements relating to school grades.
- Creates the Year-round School Pilot Program, established for a period of four years.
- Provides a nonrecurring appropriation from the General Revenue Fund to the DOE of: \$5.8 million to be used for the procurement of a statewide transparency tool to support the implementation of specified instructional and library materials requirements. \$1 million to be used for the procurement of bleeding control kits for placement in Florida public schools.

These provisions were approved by the Governor and take effect July 1, 2023, except as otherwise expressly provided.

HB 5101 Education

Funding Changes

- Revises virtual student funding from outside district by removing 50% cap and limiting to available FEFP funding.
- Renames the district cost differential (DCD) the comparable wage factor (CWF) and authorizes it's use in the FEFP only when a school district's CWF is greater than 1.000. Authorizes application of the modified adjustment to any categorical provided in the FEFP that has a calculation methodology that includes the CWF. ***This means that all districts with Florida Price Level derived DCD's of less than 1.000 are rolled up to 1.000.***
- Requires secondary career cost factor to be greater than basic grades 9 to 12 factor.
- Repeals weighted enrollment ceiling for group 2 programs. ***This will benefit districts that have had funded Weighted FTE reduced because they were "over cap."***
- Clarifies ESE program formula applies only to students using a matrix of services in support levels IV and V. Codifies small district ESE guaranteed allocation to provide an additional value per full-time equivalent student membership to school districts with a full-time equivalent student membership of fewer than 10,000 and fewer than three full-time equivalent students in ESE support levels IV and V.
- Modifies the ESE guaranteed allocation to require the allocation to be the greater of either the school district's prior year ESE guaranteed allocation funds per student or the ESE guaranteed allocation factor as specified in the General Appropriations Act multiplied by the school district's total number of eligible FTE. The allocation must be recalculated during the fiscal year and prorated to the level of the appropriation based on each school district's share of the total recalculated allocation amount. ***In effect this establishes a minimum average dollar per UFTE ESE student in the categorical and will benefit lower funded districts and FES UA students from lower funded districts.***
- Repeals sparsity supplement and establishes a small district factor to provide an additional value per FTE to each district with fewer than 20,000 FTE students located in a fiscally constrained county.
- Creates state-funded discretionary contribution to fund the non-voted discretionary millage for operations for lab schools and the Florida Virtual School. ***This has been the formula for these schools. Because they don't levy property taxes, they do not receive funds from the .748 mill levy. This uses state funds to do so. See page 34 of 59 of 22-23 4th calculation.***
- Creates the educational enrichment allocation, establishes this year's funding as a base amount of funding and specifies funding for 2024-25 shall include base funding plus workload.
- Specifies \$500 per student shall be added to each district's funding for any school in district managed turnaround or turnaround status, or within 2 years of exiting

turnaround. ***This is the amount that has been in place in the Turnaround Allocation. It differs from the School of Hope turnaround allocation which was \$2,000 per student.***

- Provides for recalculation and proration of new allocation during school year.
- Provides funding beyond regular school is only provided for DJJ students.
- Moves requirements for the evidence-based reading instruction allocation to new statute created.
- Allows funds from supplemental allocation for juvenile justice education programs. to be used to pay for the high school equivalency examination fees for specified juvenile justice students, industry credentialing testing fees, and the costs associated with enrollment in career and technical education courses that lead to industry-recognized certifications.

Teacher Salary Increase Allocation

- Renames the allocation as the classroom teacher and other instructional personnel salary increases.
- Provides flexibility for school districts and charter schools to use funds for salary increases for instructional personnel once the minimum base salary requirements have been met.
- Removes school district and DOE reporting requirements.
- Establishes a state-funded discretionary supplement to fund the nonvoted discretionary millage for operations for students awarded a Family Empowerment Scholarship that is similar to the discretionary contribution for lab schools and the Florida Virtual School.
Because scholarships may not use local funds, this calculation is used to determine how much the per scholarship student revenue would have been had the revenue from the .748 mill levy been available. The funds were then provided using state revenue only for scholarship students. This does provide equitable funding for scholarship funding.
- Allows Boards to transfer funds from any of the categorical programs to the appropriate account for expenditure, subject to conditions and reporting to the Department of Education. ***This is not a new provision and requires districts to certify that the categorical funding is not needed for the categorical expenses.***
- Creates the educational enrollment stabilization program to ensure that, based on each recalculation of the FEFP, a school district's funds per UFTE are not less than the greater of either the school district's funds as appropriated in the GAA or the district's funds UFTE, as recalculated based on the certified taxable value for school purposes. ***SB 2500 provides \$350,000,000 in the "back of the bill" to use for this purpose should it be needed.***
- Requires award per classroom teacher for the Florida Teachers Classroom Supply Assistance Program be specified in the GAA (\$300), and:
 - A Job-share classroom teacher may receive a prorated share of the amount. provided to a full-time classroom teacher.
 - Requires FDOE to administer a competitive for eligible classroom teachers to annually purchase classroom materials and supplies.

- Requires unused funds to be expended for classroom materials and supplies as determined by the school principal if the school does not have a school advisory council. ***The Legislature does not provide any new revenue to pay for the increased costs of these requirements.***

Changes related to Reading

- Creates new statute requiring each district school board to implement a system of comprehensive reading instruction for prekindergarten through grade 12 students and students who exhibit a substantial deficiency in early literacy. Each plan must be approved by the district school board. Charter schools comply by either being included in the district's plan or submitting an individual plan.

The plan **may** include:

- Additional instructional time.
- Use of highly qualified reading coaches
- Professional development
- Summer reading camps for all students in kindergarten through grade 5 who exhibit reading deficiencies.
- Incentives for instructional personnel and certified prekindergarten teachers.
- Tutoring in reading

Each plan **must** include school year expenditures for each component of the plan and be submitted to the DOE by August 1 of each fiscal year for evaluation. The DOE must evaluate plans, conduct site visits and data for reporting findings to the legislature and the State Board of Education and make recommendations for strategies that would *make a statistically significant impact on student outcomes.*

Reading Achievement Initiative for Scholastic Excellence (RAISE) Program Modifications

- Reading instruction must be proven to accelerate progress of students with a reading deficiency.
- Differentiated instruction based on the evaluation of a student's needs.
- Specified reading strategies

Changes made relating to Mental Health Assistance Program

Creates statute requiring each school district to implement a school-based mental health assistance program that includes training to detect and respond to mental health issues.

Districts must develop a plan that is approved by the district school board. The plan must focus on a multi-tiered system of supports and include:

- Direct employment of school-based mental health services providers.
- Contracts or interagency agreements with local community behavioral health providers or Community Action Team services.
- Policies and procedures for timelines for services, parental/household notification, at-risk students, early identification, de-escalation, and requirements for contacting mental

Plans must be submitted to the Department of Education annually by August 1, and a report by September 30 of outcomes and expenditures for the prior year which includes the total number of the following:

- Students who received assessments or screening
- Students referred for assistance
- Students who received services
- Providers and licensure type
- Contracts, agreements or partnerships with mental health programs, agencies, or providers.

Conforms school safety statute to new mental health program statute.

Changes made related to Purchase of Instructional Materials

- Provides a definition for a “library media center,” to include classrooms.
- Requires that, annually by August 1, each school district superintendent certify that the district school board has approved a comprehensive staff development plan that supports the implementation of instructional materials programs.
- Modifies purchase of instructional material to require each district school superintendent to certify to the Commissioner of Education the estimated budget of state funds for instructional materials by July 1.
- Removes requirements for the instructional materials allocation.
- Elementary reading materials identified by the Just Read, Florida! Office are exempt from public review and comment process.
- Clarifies that school districts must pay the cost of instructional materials for public high school students. ***The Instructional Materials Categorical was repealed and the prior year funds were rolled up into the Base FEFP. All instructional materials costs will have to be paid from Base FEFP funding.***

Creates Heroes in the classroom bonus program

- Provides a one-time sign-on bonus, as provided in the GAA, for retired first responders and veterans who commit to joining the teaching profession as a full-time classroom teacher.
- An eligible individual may also receive an additional bonus for teaching a course in a critical teacher shortage area as defined in law.
- Provides eligibility criteria, which includes receipt of an educator certificate and a commitment to maintaining employment as a teacher for two years. An individual that does not fulfill the employment requirement must reimburse the Department of Education (DOE).
- Requires districts to:
 - Provide information as required by FDOE

- Notify eligible employees that the program may impact their pension from previous job.

Other Changes

- Clarifies use pronoun limitations in HB 1069 only apply to contractors and employees when acting within scope of employment duties.
- Expands public broadcasting to include radio.
- Allows school boards to adopt salary incentives or other strategies to compensate teachers at “D” and “F” schools, provide differentiated salary incentives based on teacher qualifications or teaching areas, and assign teachers to low-performing schools without collective bargaining.
- Allows school board to assess fees for voluntary, noncredit summer school courses. Fees must be based on students’ ability to pay and outlined in policy.
- Permits the Department of Education to provide incentives related to early learning career pathways for any instructors who work in a childcare or early learning setting.

Statutes related to creating Florida School for Competitive Academics (FSCA)

- Establishes the Florida School for Competitive Academics (FSCA) in Alachua County as a state-supported public school for Florida residents in grades 6-12, which may admit students beginning in the 2024-2025 school year.
 - Establishes mission and purpose to provide a rigorous academic curriculum and to prepare students for regional, state, and national academic competitions.
 - Establishes the FSCA board of trustees composed of seven members appointed by the Governor to 4-year terms and confirmed by the Senate.
 - Authorizes the board of trustees to make recommendations to the Legislature that the school become a residential public school.
 - Requires the FSCA board to prepare and submit legislative budget requests, which will be funded outside of the Florida Education Finance Program.
 - Requires the FSCA to be included in the school choice online portal
 - Requires the FSCA board and all employees and applicants for employment to undergo a Level 2 background screening, and for all teachers to be Florida certified.
 - Exempts the FSCA from all statutes in chs. 1000-1013, F.S., with exceptions.
 - Requires Auditor General to conduct an annual financial audit of FSCA and, at least every three years, conduct an operational audit of the FSCA.
 - Specifies FSCA salaries are provided within the classification and pay plans established by the board of trustees for the FSCA and approved by the State Board of Education (SBE) for academic and academic administrative personnel.
 - Creates flexibility in managing FSCA funds.

If approved by the Governor, or allowed to become law without the Governor’s signature, these provisions take effect July 1, 2023.

HB 7024 Retirement

The bill makes changes to the Florida Retirement System and the Retiree Health Insurance Subsidy.

- Changes the normal retirement date for Special Risk Class members who enrolled on or after July 1, 2011, to age 55 with 8 years of service or at any age with 25 years of service in the Special Risk Class.

Changes to the Deferred Retirement Option Program (DROP)

- Allows all FRS members, regardless of class membership and occupation, to enroll in DROP at any time after reaching the normal retirement date, rather than within the 1-year period immediately following their normal retirement date.
- Extends the maximum time a member can participate in DROP from 5 years to 8 years, regardless of class membership and occupation, and from 8 years to 10 years for certain K-12 instructional personnel.
- Increases the DROP interest rate from 1.3 percent to 4 percent on DROP accumulations held on or after July 1, 2023.

The DROP provisions are effective upon becoming a law.

- The bill increases the money deposited into the Investment Plan members' personal account from the Florida Retirement System's Contributions Clearing Trust Fund by 2 percent. This increases the value of the employees' benefit. For example, as a result of the bill a regular class employee will have 11.30% of their salary transferred from the Trust Fund to their personal accounts. The 11.30% includes the 3% paid by the individual employee.
- Establishes the employer-paid contribution rates for each class of employee and officer participating in the FRS beginning July 1, 2023.
 - These rates should fund the normal cost as well as the amortized unfunded actuarial liabilities of the Florida Retirement System.
- Increases the monthly retiree health insurance subsidy (HIS), from \$5 to \$7.50 for each year of the recipient's service. The maximum HIS benefit is now \$225 per month, up from \$150 per month. The minimum subsidy an eligible retiree can receive is also increased from \$30 per month to \$45 per month.
 - The Health Insurance Subsidy benefit increase is funded by an increase from 1.66 percent to 2 percent of payroll of the employers participating in the FRS.

If approved by the Governor, or allowed to become law without the Governor's signature, these provisions take effect July 1, 2023.

HB 7039 Student Outcomes

Math and Literacy Instruction

- Directs the statewide focus for literacy instruction in all public schools to employ the science of reading and requires phonics instruction as the primary instructional strategy for word reading, rather than the three-cueing model.
- Provides \$8 million in nonrecurring funds from the General Revenue Fund to the Department of Education (DOE) to implement the provisions of the bill.
- Provides \$150 million in nonrecurring funds from the General Revenue Fund to the DOE to assist school districts in implementing the provisions of the bill, which requires a needs assessment to convert from a three-cueing model of reading instruction.
- Authorizes funds from the supplemental academic instruction allocation to be used for evidence-based mathematics interventions extending outside of the school day.
- Authorizes reading interventions funded through the evidence-based reading allocation to be applied before, during, and after the school day.
- Requires the school district reading plan include the assignment of highly effective teachers and reading coaches in kindergarten through grade 2.
- Requires a school charter to include information on the mathematics curriculum and supports for students struggling in mathematics.
- Requires curricula for professional educator preparation to be based on the science of reading and requires the district professional development certification program to include scientifically researched and evidence-based reading instructional strategies grounded in the science of reading.
- Requires in-service points for reading instruction included in the process for renewal of professional certificates be grounded in the science of reading, and services by independent entities contracted by school districts for professional development of foundational skills for reading be grounded in the science of reading.
- Requires instructional materials for foundational reading skills to be based on the science of reading with primary focus on phonics instruction.

Voluntary Prekindergarten Education

- Requires that the performance standards for the VPK program address emergent literacy skills that are grounded in the science of reading and include foundational background knowledge to correlate with the content students will encounter in grades K-12.
- Requires a VPK provider's curriculum to develop student background knowledge through a content-rich and sequential knowledge-building early literacy curriculum.
- Modifies the New Worlds Reading Initiative. The bill requires the administrator of the initiative, in conjunction with the Just Read, Florida! Office, to develop an online repository of digital science of reading materials and resources.

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- Renames the New World Reading Scholarship Accounts to the New World Scholarship Accounts and extends the program to include:
 - Free books for prekindergarten students meeting certain criteria.
 - Supports for students with a deficiency in mathematics or having demonstrated characteristics of dyscalculia.
- Adds to provisions relating to public school student progression for students with substantial deficiencies in reading or that have characteristics of dyslexia, to include students with substantial deficiencies in mathematics and characteristics of dyscalculia.
- Requires a student with a substantial mathematics deficiency to be covered by a federally required student plan to address the deficiency.
- Requires certain elements related to an identified reading or mathematics deficiency to be included in an individualized progress monitoring plan, which requires strategies to be provided to parents to support the student.
- Requires the DOE to provide vetted and state-approved reading and intervention programs.
- Authorizes district school boards to allocate remedial and supplementary instructional resources for deficiencies in mathematics as well as in reading.
- Requires timely notification to parents of students with deficiencies in mathematics as well as reading.
- Adds requirements for intensive interventions for retained third grade students and previously retained third grade students.

Approved by the Governor, with these provisions taking effect July 1, 2023.

HB 7063 Taxation

The final tax package was \$1.3 billion in cuts/reductions and more than \$2.7 billion with ongoing tax savings included. Below are the elements of the bill that impact public schools and their stakeholders.

- Establishes two back-to-school tax holidays: July 24 – August 6, 2023, and January 1 – January 14, 2024.
 - Includes: clothing, footwear, and backpacks \$100 or less, school supplies and learning aids \$50 or less, and personal computers or accessories, including non-recreational software, costing \$1,500 or less.
- “Broad-based tax relief” on various products, including baby and toddler products – diapers, wipes, clothing, shoes, strollers, etc. for children aged 5 and younger; hygiene products – adult diapers, incontinence products, oral hygiene products like toothpaste, toothbrushes, floss; agricultural fencing; renewable natural gas machinery and equipment; firearm safety devices like gun safes and trigger locks.
- Includes provisions for tax relief for workforce housing to complement the efforts of SB 102 (Sen. Calatayud/Passidomo’s priority on affordable/workforce housing) to include a new corporate tax donation program for businesses to donate to FHFC to benefit SAIL (State Apartment Incentive Loan Program) up to \$100m per year
- Increases community contribution tax credit program limits; provides refunds for sales taxes paid on building materials up to \$5,000 per unit for FHFC financed developments.
- Creates the “missing middle” property tax exemption for developers setting aside at least 70 units for affordable housing for moderate and low-income tenants.
- Provisions for referendum for discretionary sales tax for the “constructing and renovating [of] schools” per s. 212.055(6), F.S., must be held only once within the 48 months preceding the start of the reenacted or increased tax and must be on a general election ballot.

Approved by the Governor, with these provisions taking effect July 1, 2023.



Ben Gibson, *Chair*
Ryan Petty, *Vice Chair*
Members
Monesia Brown
Esther Byrd
Grazie Pozo Christie
Kelly Garcia
MaryLynn Magar

CONTACT PERSONS:

NAME: Mark Eggers
Josh Bemis

PHONE: 850-245-0405

MEMORANDUM

TO: District School Superintendents

FROM: Suzanne Pridgeon 

DATE: July 19, 2023

SUBJECT: 2023-24 Florida Education Finance Program Second Calculation

Attached is the 2023-24 Florida Education Finance Program (FEFP) Second Calculation. This calculation was prepared following the receipt of the certified tax roll from the Florida Department of Revenue on July 18, 2023. This calculation differs from the 2023-24 Conference Report (First Calculation) in that it replaces the estimated tax roll with the actual certified tax roll.

In comparing the second calculation to the first calculation, please note the following:

1. The 2023 tax roll increased by \$80,890,661,364, from the estimate of \$3,286,296,358,377 to \$3,367,187,019,741.
2. The increase in the tax roll caused the statewide average millage rate to decrease from 3.262 to 3.189.
3. The total Required Local Effort increased by \$2,408,312, from \$9,891,348,974 to \$9,893,757,286.
4. The State-Funded Discretionary Contribution increased by \$948,326, from \$42,328,719 to \$43,277,045.
5. The 0.748 discretionary millage revenue, based on the actual millage levied in 2022-23, increased by \$58,085,960, from \$2,359,823,691 to \$2,417,909,651. The 0.748 Mills Discretionary Compression Allocation increased by \$25,623,175, from \$389,413,555 to \$415,036,730.

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

District School Superintendents

July 19, 2023

Page Two

6. There is a proration of \$24,163,189 to available state funds in the 2023-24 FEFP Second Calculation.
7. The amount withheld for the Family Empowerment Scholarship (FES) Program, based on the projected 2023-24 FES FTE, is \$1,599,457,970 after adjusting for the \$436,091,636 funded through the State-Funded Discretionary Supplement.

Electronic fund transfers based on the Net State 2023-24 FEFP Second Calculation will begin with the July 26, 2023, payment.

SP/ja

Attachment

cc: District Finance Officers
District FTE Administrators
Mark Eggers, Assistant Deputy Commissioner, Division of Finance and Operations
Li Liu, Bureau Chief, Division of Finance and Operations
Josh Bemis, Educational Policy Director, Office of Funding and Financial Reporting
Lizette Kelly, Process Manager, Department of Revenue
Demetria Hayward-Williams, Senior Tax Specialist, Department of Revenue
Wyatt Peters, Senior Management Analyst, Department of Revenue
Harvey Bissoo, Senior Revenue Administrator, Department of Revenue

FLORIDA EDUCATION FINANCE PROGRAM

2023-24

SECOND CALCULATION

SCHOOL BUSINESS SERVICES

OFFICE OF FUNDING AND FINANCIAL REPORTING

Wednesday, July 19, 2023

TABLE OF CONTENTS

FEFP Calculation Comparisons	1
FEFP Funding Summary Pages.....	4
Unweighted FTE by Program	9
Nonvirtual Unweighted FTE by Program.....	11
Family Empowerment Scholarship FTE by Program	13
Reported Weighted FTE.....	14
Funded Weighted FTE by Program.....	15
Nonvirtual Weighted FTE by Program.....	16
Add-On Weighted FTE	17
Florida Price Level Index (FPLI) and Comparable Wage Factor (CWF).....	18
Program Cost Factors	19
State-Funded Discretionary Contribution	20
0.748 Mill Compression Adjustment.....	21
Department of Juvenile Justice (DJJ) Supplemental Allocation.....	22
Safe Schools Allocation.....	23
Exceptional Student Education (ESE) Guaranteed Allocation	24
Educational Enrichment Allocation	25
Student Transportation Allocation	26
Federally Connected Student Supplement.....	27
Mental Health Assistance Allocation	28
Classroom Teacher and Other Instructional Personnel Salary Increase Allocation	29
Class Size Reduction Allocation.....	30
State-Funded Discretionary Supplement	34
Required Local Effort Taxes	35
Millage Rates	38
Local Effort Taxes.....	39

2023-24 FEFP SECOND CALCULATION
 STATEWIDE SUMMARY
 COMPARISON TO 2023-24 CONFERENCE CALCULATION

	2023-24 FEFP Conference Calculation	2023-24 FEFP Second Calculation	Difference	Percentage Difference
MAJOR FEFP FORMULA COMPONENTS				
Unweighted FTE	3,095,082.45	3,095,082.45	0.00	0.00%
Weighted FTE	3,413,445.79	3,413,445.79	0.00	0.00%
School Taxable Value	3,286,296,358,377	3,367,187,019,741	80,890,661,364	2.46%
Required Local Effort Millage	3.262	3.189	(0.073)	-2.24%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	4.010	3.937	(0.073)	-1.82%
Base Student Allocation	5,139.73	5,139.73	0.00	0.00%
FEFP DETAIL				
WFTE x BSA x CWF x SDF (Base FEFP Funding)	17,753,850,142	17,753,850,142	0	0.00%
Classroom Teacher and Other Instructional Personnel Salary Increase (included in Base Funding)	1,052,803,316	1,052,803,316	0	0.00%
State-Funded Discretionary Contribution	42,328,719	43,277,045	948,326	2.24%
0.748 Mills Discretionary Compression	389,413,555	415,036,730	25,623,175	6.58%
DJJ Supplemental Allocation	3,373,272	3,373,272	0	0.00%
Safe Schools	250,000,000	250,000,000	0	0.00%
ESE Guaranteed Allocation	1,211,296,702	1,211,296,702	0	0.00%
Educational Enrichment Allocation	825,066,525	825,066,525	0	0.00%
Student Transportation	535,831,174	535,831,174	0	0.00%
Federally Connected Student Supplement	14,958,729	14,958,729	0	0.00%
Mental Health Assistance Allocation	160,000,000	160,000,000	0	0.00%
TOTAL FEFP	21,186,118,818	21,212,690,319	26,571,501	0.13%
Less: Required Local Effort	9,891,348,974	9,893,757,286	2,408,312	0.02%
GROSS STATE FEFP	11,294,769,844	11,318,933,033	24,163,189	0.21%
Proration to Appropriation	0	(24,163,189)	(24,163,189)	0.00%
NET STATE FEFP	11,294,769,844	11,294,769,844	0	0.00%
STATE CATEGORICAL PROGRAMS				
Class Size Reduction Allocation	2,784,578,812	2,784,578,812	0	0.00%
State-Funded Discretionary Supplement	436,091,636	436,091,636	0	0.00%
TOTAL STATE CATEGORICAL FUNDING	3,220,670,448	3,220,670,448	0	0.00%
TOTAL STATE FUNDING	14,515,440,292	14,515,440,292	0	0.00%
LOCAL FUNDING				
Total Required Local Effort	9,891,348,974	9,893,757,286	2,408,312	0.02%
Total Discretionary Taxes from 0.748 Mills	2,359,823,691	2,417,909,651	58,085,960	2.46%
TOTAL LOCAL FUNDING	12,251,172,665	12,311,666,937	60,494,272	0.49%
TOTAL FUNDING	26,766,612,957	26,827,107,229	60,494,272	0.23%
Total Funds per UFTE	8,648.11	8,667.66	19.55	0.23%

2023-24 FEFP Second Calculation
 Change in FTE and Funds Compared to the 2023-24 Conference Calculation

District	K-12 Unweighted FTE Students				K-12 Total Funding			
	2023-24 Conference	2023-24 Second	Difference	Percentage Difference	2023-24 Conference	2023-24 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,792.99	31,792.99	0.00	0.00%	267,851,690	268,209,790	358,100	0.13%
2 Baker	4,918.19	4,918.19	0.00	0.00%	42,811,938	42,863,623	51,685	0.12%
3 Bay	27,874.00	27,874.00	0.00	0.00%	243,453,588	243,784,844	331,256	0.14%
4 Bradford	3,210.85	3,210.85	0.00	0.00%	28,801,291	28,834,664	33,373	0.12%
5 Brevard	79,849.34	79,849.34	0.00	0.00%	681,557,583	682,453,458	895,875	0.13%
6 Broward	272,606.05	272,606.05	0.00	0.00%	2,335,146,109	2,335,420,208	274,099	0.01%
7 Calhoun	2,083.69	2,083.69	0.00	0.00%	19,359,101	19,379,488	20,387	0.11%
8 Charlotte	17,691.86	17,691.86	0.00	0.00%	159,719,504	160,887,212	1,167,708	0.73%
9 Citrus	16,435.91	16,435.91	0.00	0.00%	139,056,699	139,243,009	186,310	0.13%
10 Clay	40,309.21	40,309.21	0.00	0.00%	341,415,668	341,855,281	439,613	0.13%
11 Collier	50,791.17	50,791.17	0.00	0.00%	532,124,630	537,342,008	5,217,378	0.98%
12 Columbia	10,279.19	10,279.19	0.00	0.00%	88,857,115	88,967,105	109,990	0.12%
13 Dade	367,941.88	367,941.88	0.00	0.00%	3,251,065,716	3,271,803,944	20,738,228	0.64%
14 DeSoto	4,689.78	4,689.78	0.00	0.00%	40,901,845	40,952,017	50,172	0.12%
15 Dixie	2,143.21	2,143.21	0.00	0.00%	19,285,613	19,307,653	22,040	0.11%
16 Duval	141,955.53	141,955.53	0.00	0.00%	1,196,008,924	1,197,612,828	1,603,904	0.13%
17 Escambia	40,046.49	40,046.49	0.00	0.00%	340,561,995	341,009,682	447,687	0.13%
18 Flagler	14,201.17	14,201.17	0.00	0.00%	122,205,046	121,693,598	(511,448)	-0.42%
19 Franklin	1,150.18	1,150.18	0.00	0.00%	11,903,973	12,029,857	125,884	1.06%
20 Gadsden	4,641.47	4,641.47	0.00	0.00%	40,960,849	41,010,301	49,452	0.12%
21 Gilchrist	2,969.65	2,969.65	0.00	0.00%	27,950,969	27,980,382	29,413	0.11%
22 Glades	1,853.61	1,853.61	0.00	0.00%	17,551,291	17,569,683	18,392	0.10%
23 Gulf	1,956.86	1,956.86	0.00	0.00%	18,345,932	18,570,031	224,099	1.22%
24 Hamilton	1,697.12	1,697.12	0.00	0.00%	15,326,910	15,344,809	17,899	0.12%
25 Hardee	4,918.53	4,918.53	0.00	0.00%	41,755,625	41,809,422	53,797	0.13%
26 Hendry	13,802.85	13,802.85	0.00	0.00%	107,519,721	107,672,499	152,778	0.14%
27 Hernando	26,359.83	26,359.83	0.00	0.00%	222,737,125	223,030,395	293,270	0.13%
28 Highlands	12,613.03	12,613.03	0.00	0.00%	106,352,455	106,492,981	140,526	0.13%
29 Hillsborough	234,990.31	234,990.31	0.00	0.00%	1,992,832,287	1,995,455,831	2,623,544	0.13%
30 Holmes	3,250.92	3,250.92	0.00	0.00%	29,034,715	29,067,594	32,879	0.11%
31 Indian River	17,843.37	17,843.37	0.00	0.00%	156,377,965	156,431,839	53,874	0.03%
32 Jackson	5,994.62	5,994.62	0.00	0.00%	53,582,365	53,644,361	61,996	0.12%
33 Jefferson	971.88	971.88	0.00	0.00%	10,427,835	10,510,496	82,661	0.79%
34 Lafayette	1,163.58	1,163.58	0.00	0.00%	10,874,004	10,885,413	11,409	0.10%
35 Lake	51,531.14	51,531.14	0.00	0.00%	428,800,839	429,385,736	584,897	0.14%
36 Lee	104,369.14	104,369.14	0.00	0.00%	928,042,953	932,315,216	4,272,263	0.46%
37 Leon	34,125.68	34,125.68	0.00	0.00%	289,895,961	290,275,563	379,602	0.13%
38 Levy	5,817.30	5,817.30	0.00	0.00%	52,544,635	52,605,099	60,464	0.12%
39 Liberty	1,307.58	1,307.58	0.00	0.00%	12,454,315	12,466,782	12,467	0.10%
40 Madison	2,392.40	2,392.40	0.00	0.00%	21,104,027	21,129,298	25,271	0.12%
41 Manatee	53,766.67	53,766.67	0.00	0.00%	455,565,587	457,520,035	1,954,448	0.43%
42 Marion	48,130.89	48,130.89	0.00	0.00%	412,726,441	413,258,102	531,661	0.13%
43 Martin	19,192.65	19,192.65	0.00	0.00%	176,793,773	177,706,315	912,542	0.52%
44 Monroe	8,736.71	8,736.71	0.00	0.00%	105,529,903	108,570,049	3,040,146	2.88%
45 Nassau	13,801.72	13,801.72	0.00	0.00%	118,252,974	118,845,494	592,520	0.50%
46 Okaloosa	34,016.69	34,016.69	0.00	0.00%	291,435,251	291,815,293	380,042	0.13%
47 Okeechobee	6,451.51	6,451.51	0.00	0.00%	56,225,512	56,295,269	69,757	0.12%
48 Orange	220,465.36	220,465.36	0.00	0.00%	1,883,692,459	1,886,200,483	2,508,024	0.13%
49 Osceola	79,465.82	79,465.82	0.00	0.00%	660,454,050	661,350,133	896,083	0.14%
50 Palm Beach	203,305.63	203,305.63	0.00	0.00%	1,868,078,251	1,871,087,447	3,009,196	0.16%
51 Pasco	88,536.21	88,536.21	0.00	0.00%	749,413,791	750,392,299	978,508	0.13%
52 Pinellas	99,690.85	99,690.85	0.00	0.00%	878,003,278	877,082,124	(921,154)	-0.10%
53 Polk	123,541.52	123,541.52	0.00	0.00%	1,039,229,524	1,040,598,711	1,369,187	0.13%
54 Putnam	10,314.21	10,314.21	0.00	0.00%	88,976,977	89,089,963	112,986	0.13%
55 St. Johns	54,145.47	54,145.47	0.00	0.00%	462,222,613	462,834,075	611,462	0.13%
56 St. Lucie	49,935.59	49,935.59	0.00	0.00%	421,207,552	421,771,449	563,897	0.13%
57 Santa Rosa	32,137.39	32,137.39	0.00	0.00%	273,886,348	274,238,046	351,698	0.13%
58 Sarasota	48,971.85	48,971.85	0.00	0.00%	469,131,693	468,467,374	(664,319)	-0.14%
59 Seminole	71,360.08	71,360.08	0.00	0.00%	592,501,089	593,314,674	813,585	0.14%
60 Sumter	10,068.08	10,068.08	0.00	0.00%	93,653,260	93,002,396	(650,864)	-0.69%
61 Suwannee	6,189.05	6,189.05	0.00	0.00%	51,727,468	51,795,707	68,239	0.13%
62 Taylor	2,776.96	2,776.96	0.00	0.00%	25,205,549	25,234,939	29,390	0.12%
63 Union	2,351.48	2,351.48	0.00	0.00%	20,889,460	20,913,456	23,996	0.11%
64 Volusia	66,219.17	66,219.17	0.00	0.00%	559,949,596	560,702,017	752,421	0.13%
65 Wakulla	5,331.42	5,331.42	0.00	0.00%	45,775,434	45,833,111	57,677	0.13%
66 Walton	12,198.75	12,198.75	0.00	0.00%	124,645,792	126,312,775	1,666,983	1.34%
67 Washington	3,237.62	3,237.62	0.00	0.00%	29,753,106	29,785,878	32,772	0.11%
69 FAMU Lab School	606.25	606.25	0.00	0.00%	5,680,853	5,686,587	5,734	0.10%
70 FAU - Palm Beach	1,317.73	1,317.73	0.00	0.00%	12,739,448	12,756,233	16,785	0.13%
71 FAU - St. Lucie	1,455.74	1,455.74	0.00	0.00%	11,823,189	11,839,069	15,880	0.13%
72 FSU Lab - Broward	699.62	699.62	0.00	0.00%	6,153,840	6,153,678	(162)	0.00%
73 FSU Lab - Leon	1,892.26	1,892.26	0.00	0.00%	15,945,759	15,965,671	19,912	0.12%
74 UF Lab School	1,254.95	1,254.95	0.00	0.00%	11,055,087	11,067,725	12,638	0.11%
75 Virtual School	48,849.99	48,849.99	0.00	0.00%	300,460,012	301,048,269	588,257	0.20%
76 FSU Lab - Bay	125.00	125.00	0.00	0.00%	1,267,232	1,268,383	1,151	0.09%
TOTAL	3,095,082.45	3,095,082.45	0.00	0.00%	26,766,612,957	26,827,107,229	60,494,272	0.23%

2023-24 FEFP Second Calculation
 Change in Funds and Funds per Student Compared to the 2023-24 Conference Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student			
	2023-24 Conference	2023-24 Second	Difference	Percentage Difference	2023-24 Conference	2023-24 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	267,851,690	268,209,790	358,100	0.13%	8,424.87	8,436.13	11.26	0.13%
2 Baker	42,811,938	42,863,623	51,685	0.12%	8,704.82	8,715.32	10.50	0.12%
3 Bay	243,453,588	243,784,844	331,256	0.14%	8,734.07	8,745.96	11.89	0.14%
4 Bradford	28,801,291	28,834,664	33,373	0.12%	8,969.99	8,980.38	10.39	0.12%
5 Brevard	681,557,583	682,453,458	895,875	0.13%	8,535.54	8,546.76	11.22	0.13%
6 Broward	2,335,146,109	2,335,420,208	274,099	0.01%	8,566.01	8,567.02	1.01	0.01%
7 Calhoun	19,359,101	19,379,488	20,387	0.11%	9,290.78	9,300.56	9.78	0.11%
8 Charlotte	159,719,504	160,887,212	1,167,708	0.73%	9,027.85	9,093.86	66.01	0.73%
9 Citrus	139,056,699	139,243,009	186,310	0.13%	8,460.54	8,471.88	11.34	0.13%
10 Clay	341,415,668	341,855,281	439,613	0.13%	8,469.92	8,480.82	10.90	0.13%
11 Collier	532,124,630	537,342,008	5,217,378	0.98%	10,476.72	10,579.44	102.72	0.98%
12 Columbia	88,857,115	88,967,105	109,990	0.12%	8,644.37	8,655.07	10.70	0.12%
13 Dade	3,251,065,716	3,271,803,944	20,738,228	0.64%	8,835.81	8,892.18	56.37	0.64%
14 DeSoto	40,901,845	40,952,017	50,172	0.12%	8,721.48	8,732.18	10.70	0.12%
15 Dixie	19,285,613	19,307,653	22,040	0.11%	8,998.47	9,008.75	10.28	0.11%
16 Duval	1,196,008,924	1,197,612,828	1,603,904	0.13%	8,425.24	8,436.54	11.30	0.13%
17 Escambia	340,561,995	341,009,682	447,687	0.13%	8,504.17	8,515.35	11.18	0.13%
18 Flagler	122,205,046	121,693,598	(511,448)	-0.42%	8,605.28	8,569.27	(36.01)	-0.42%
19 Franklin	11,903,973	12,029,857	125,884	1.06%	10,349.66	10,459.11	109.45	1.06%
20 Gadsden	40,960,849	41,010,301	49,452	0.12%	8,824.97	8,835.63	10.66	0.12%
21 Gilchrist	27,950,969	27,980,382	29,413	0.11%	9,412.21	9,422.11	9.90	0.11%
22 Glades	17,551,291	17,569,683	18,392	0.10%	9,468.71	9,478.63	9.92	0.10%
23 Gulf	18,345,932	18,570,031	224,099	1.22%	9,375.19	9,489.71	114.52	1.22%
24 Hamilton	15,326,910	15,344,809	17,899	0.12%	9,031.13	9,041.68	10.55	0.12%
25 Hardee	41,755,625	41,809,422	53,797	0.13%	8,489.45	8,500.39	10.94	0.13%
26 Hendry	107,519,721	107,672,499	152,778	0.14%	7,789.68	7,800.74	11.06	0.14%
27 Hernando	222,737,125	223,030,395	293,270	0.13%	8,449.87	8,461.00	11.13	0.13%
28 Highlands	106,352,455	106,492,981	140,526	0.13%	8,431.95	8,443.09	11.14	0.13%
29 Hillsborough	1,992,832,287	1,995,455,831	2,623,544	0.13%	8,480.49	8,491.65	11.16	0.13%
30 Holmes	29,034,715	29,067,594	32,879	0.11%	8,931.23	8,941.34	10.11	0.11%
31 Indian River	156,377,965	156,431,839	53,874	0.03%	8,763.93	8,766.94	3.01	0.03%
32 Jackson	53,582,365	53,644,361	61,996	0.12%	8,938.41	8,948.75	10.34	0.12%
33 Jefferson	10,427,835	10,510,496	82,661	0.79%	10,729.55	10,814.60	85.05	0.79%
34 Lafayette	10,874,004	10,885,413	11,409	0.10%	9,345.30	9,355.10	9.80	0.10%
35 Lake	428,800,839	429,385,736	584,897	0.14%	8,321.20	8,332.55	11.35	0.14%
36 Lee	928,042,953	932,315,216	4,272,263	0.46%	8,891.93	8,932.86	40.93	0.46%
37 Leon	289,895,961	290,275,563	379,602	0.13%	8,494.95	8,506.07	11.12	0.13%
38 Levy	52,544,635	52,605,099	60,464	0.12%	9,032.48	9,042.87	10.39	0.12%
39 Liberty	12,454,315	12,466,782	12,467	0.10%	9,524.71	9,534.24	9.53	0.10%
40 Madison	21,104,027	21,129,298	25,271	0.12%	8,821.28	8,831.84	10.56	0.12%
41 Manatee	455,565,587	457,520,035	1,954,448	0.43%	8,473.01	8,509.36	36.35	0.43%
42 Marion	412,726,441	413,258,102	531,661	0.13%	8,575.08	8,586.13	11.05	0.13%
43 Martin	176,793,773	177,706,315	912,542	0.52%	9,211.54	9,259.08	47.54	0.52%
44 Monroe	105,529,903	108,570,049	3,040,146	2.88%	12,078.91	12,426.88	347.97	2.88%
45 Nassau	118,252,974	118,845,494	592,520	0.50%	8,567.99	8,610.92	42.93	0.50%
46 Okaloosa	291,435,251	291,815,293	380,042	0.13%	8,567.42	8,578.59	11.17	0.13%
47 Okeechobee	56,225,512	56,295,269	69,757	0.12%	8,715.09	8,725.91	10.82	0.12%
48 Orange	1,883,692,459	1,886,200,483	2,508,024	0.13%	8,544.17	8,555.54	11.37	0.13%
49 Osceola	660,454,050	661,350,133	896,083	0.14%	8,311.17	8,322.45	11.28	0.14%
50 Palm Beach	1,868,078,251	1,871,087,447	3,009,196	0.16%	9,188.52	9,203.32	14.80	0.16%
51 Pasco	749,413,791	750,392,299	978,508	0.13%	8,464.49	8,475.54	11.05	0.13%
52 Pinellas	878,003,278	877,082,124	(921,154)	-0.10%	8,807.26	8,798.02	(9.24)	-0.10%
53 Polk	1,039,229,524	1,040,598,711	1,369,187	0.13%	8,411.99	8,423.07	11.08	0.13%
54 Putnam	88,976,977	89,089,963	112,986	0.13%	8,626.64	8,637.59	10.95	0.13%
55 St. Johns	462,222,613	462,834,075	611,462	0.13%	8,536.68	8,547.97	11.29	0.13%
56 St. Lucie	421,207,552	421,771,449	563,897	0.13%	8,435.02	8,446.31	11.29	0.13%
57 Santa Rosa	273,886,348	274,238,046	351,698	0.13%	8,522.36	8,533.30	10.94	0.13%
58 Sarasota	469,131,693	468,467,374	(664,319)	-0.14%	9,579.62	9,566.05	(13.57)	-0.14%
59 Sumner	592,501,089	593,314,674	813,585	0.14%	8,302.98	8,314.38	11.40	0.14%
60 Sumter	93,653,260	93,002,396	(650,864)	-0.69%	9,302.00	9,237.35	(64.65)	-0.70%
61 Suwannee	51,727,468	51,795,707	68,239	0.13%	8,357.90	8,368.93	11.03	0.13%
62 Taylor	25,205,549	25,234,939	29,390	0.12%	9,076.67	9,087.25	10.58	0.12%
63 Union	20,889,460	20,913,456	23,996	0.11%	8,883.54	8,893.74	10.20	0.11%
64 Volusia	559,949,596	560,702,017	752,421	0.13%	8,456.00	8,467.37	11.37	0.13%
65 Wakulla	45,775,434	45,833,111	57,677	0.13%	8,585.97	8,596.79	10.82	0.13%
66 Walton	124,645,792	126,312,775	1,666,983	1.34%	10,217.92	10,354.57	136.65	1.34%
67 Washington	29,753,106	29,785,878	32,772	0.11%	9,189.81	9,199.93	10.12	0.11%
69 FAMU Lab School	5,680,853	5,686,587	5,734	0.10%	9,370.48	9,379.94	9.46	0.10%
70 FAU - Palm Beach	12,739,448	12,756,233	16,785	0.13%	9,667.72	9,680.46	12.74	0.13%
71 FAU - St. Lucie	11,823,189	11,839,069	15,880	0.13%	8,121.77	8,132.68	10.91	0.13%
72 FSU Lab - Broward	6,153,840	6,153,678	(162)	0.00%	8,795.97	8,795.74	(0.23)	0.00%
73 FSU Lab - Leon	15,945,759	15,965,671	19,912	0.12%	8,426.83	8,437.36	10.53	0.12%
74 UF Lab School	11,055,087	11,067,725	12,638	0.11%	8,809.19	8,819.26	10.07	0.11%
75 Virtual School	300,460,012	301,048,269	588,257	0.20%	6,150.67	6,162.71	12.04	0.20%
76 FSU Lab - Bay	1,267,232	1,268,383	1,151	0.09%	10,137.86	10,147.06	9.20	0.09%
TOTAL	26,766,612,957	26,827,107,229	60,494,272	0.23%	8,648.11	8,667.66	19.55	0.23%

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2023-24	2023-24	\$5,139.73	Adjusted	Small District Factor	Base Funding ²	State-Funded Discretionary Contribution	0.748 Mills Compression
	Unweighted FTE	Funded Weighted FTE ¹	Times Funded Weighted FTE	Comparable Wage Factor				
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,792.99	34,449.82	177,062,773	1.0000	0.0000	177,062,773	0	7,378,835
2 Baker	4,918.19	5,295.15	27,215,641	1.0000	1.0277	27,969,514	0	2,762,646
3 Bay	27,874.00	31,950.45	164,216,686	1.0000	0.0000	164,216,686	0	0
4 Bradford	3,210.85	3,409.38	17,523,293	1.0000	1.0277	18,008,688	0	1,494,651
5 Brevard	79,849.34	87,987.36	452,231,274	1.0000	0.0000	452,231,274	0	13,365,981
6 Broward	272,606.05	301,876.18	1,551,562,059	1.0232	0.0000	1,587,558,299	0	0
7 Calhoun	2,083.69	2,296.42	11,802,979	1.0000	1.0277	12,129,922	0	1,249,943
8 Charlotte	17,691.86	19,643.24	100,960,950	1.0000	0.0000	100,960,950	0	0
9 Citrus	16,435.91	17,694.39	90,944,387	1.0000	0.0000	90,944,387	0	1,749,931
10 Clay	40,309.21	43,734.97	224,785,937	1.0000	0.0000	224,785,937	0	18,283,451
11 Collier	50,791.17	56,780.93	291,838,649	1.0506	0.0000	306,605,685	0	0
12 Columbia	10,279.19	11,041.43	56,749,969	1.0000	1.0277	58,321,943	0	4,972,353
13 Dade	367,941.88	411,295.36	2,113,947,101	1.0183	0.0000	2,152,632,333	0	0
14 DeSoto	4,689.78	4,983.16	25,612,097	1.0000	1.0277	26,321,552	0	1,855,840
15 Dixie	2,143.21	2,330.77	11,979,528	1.0000	1.0277	12,311,361	0	1,116,955
16 Duval	141,955.53	154,601.81	794,611,561	1.0072	0.0000	800,332,764	0	31,727,061
17 Escambia	40,046.49	43,570.92	223,942,765	1.0000	0.0000	223,942,765	0	9,190,669
18 Flagler	14,201.17	15,485.37	79,590,621	1.0000	0.0000	79,590,621	0	0
19 Franklin	1,150.18	1,232.41	6,334,255	1.0000	1.0277	6,509,714	0	0
20 Gadsden	4,641.47	5,039.87	25,903,571	1.0000	1.0277	26,621,100	0	1,900,589
21 Gilchrist	2,969.65	3,379.01	17,367,199	1.0000	1.0277	17,848,270	0	1,426,412
22 Glades	1,853.61	2,005.77	10,309,116	1.0000	1.0277	10,594,679	0	635,566
23 Gulf	1,956.86	2,155.80	11,080,230	1.0000	1.0277	11,387,152	0	0
24 Hamilton	1,697.12	1,815.23	9,329,792	1.0000	1.0277	9,588,227	0	439,520
25 Hardee	4,918.53	5,250.26	26,984,919	1.0000	1.0277	27,732,401	0	1,911,046
26 Hendry	13,802.85	14,753.29	75,827,927	1.0000	1.0277	77,928,361	0	7,745,055
27 Hernando	26,359.83	28,817.67	148,115,043	1.0000	0.0000	148,115,043	0	8,077,443
28 Highlands	12,613.03	13,466.99	69,216,693	1.0000	1.0277	71,133,995	0	3,897,805
29 Hillsborough	234,990.31	259,430.40	1,333,402,210	1.0098	0.0000	1,346,469,552	0	62,075,040
30 Holmes	3,250.92	3,407.56	17,513,938	1.0000	1.0277	17,999,074	0	2,105,393
31 Indian River	17,843.37	19,455.49	99,995,966	1.0000	0.0000	99,995,966	0	0
32 Jackson	5,994.62	6,638.22	34,118,658	1.0000	1.0277	35,063,745	0	3,060,493
33 Jefferson	971.88	1,034.14	5,315,200	1.0000	1.0277	5,462,431	0	0
34 Lafayette	1,163.58	1,292.79	6,644,592	1.0000	1.0277	6,828,647	0	648,591
35 Lake	51,531.14	55,792.92	286,760,545	1.0000	0.0000	286,760,545	0	12,544,225
36 Lee	104,369.14	115,512.28	593,701,931	1.0121	0.0000	600,885,724	0	0
37 Leon	34,125.68	36,965.69	189,993,666	1.0000	0.0000	189,993,666	0	9,234,750
38 Levy	5,817.30	6,373.77	32,759,457	1.0000	1.0277	33,666,894	0	2,205,280
39 Liberty	1,307.58	1,498.45	7,701,628	1.0000	1.0277	7,914,963	0	768,164
40 Madison	2,392.40	2,542.99	13,070,282	1.0000	1.0277	13,432,329	0	978,611
41 Manatee	53,766.67	58,261.88	299,450,332	1.0000	0.0000	299,450,332	0	0
42 Marion	48,130.89	53,485.88	274,902,982	1.0000	0.0000	274,902,982	0	13,203,747
43 Martin	19,192.65	21,686.20	111,461,213	1.0123	0.0000	112,832,186	0	0
44 Monroe	8,736.71	9,578.50	49,230,904	1.0463	0.0000	51,510,295	0	0
45 Nassau	13,801.72	14,925.32	76,712,115	1.0000	0.0000	76,712,115	0	0
46 Okaloosa	34,016.69	37,233.71	191,371,216	1.0000	0.0000	191,371,216	0	5,226,664
47 Okeechobee	6,451.51	6,891.70	35,421,477	1.0000	1.0277	36,402,652	0	1,845,648
48 Orange	220,465.36	249,727.05	1,283,529,611	1.0094	0.0000	1,295,594,789	0	12,308,581
49 Osceola	79,465.82	86,784.24	446,047,562	1.0000	0.0000	446,047,562	0	24,902,204
50 Palm Beach	203,305.63	227,540.36	1,169,496,015	1.0442	0.0000	1,221,187,739	0	0
51 Pasco	88,536.21	97,656.77	501,929,430	1.0000	0.0000	501,929,430	0	31,003,610
52 Pinellas	99,690.85	110,459.96	567,734,370	1.0030	0.0000	569,437,573	0	0
53 Polk	123,541.52	134,060.88	689,036,727	1.0000	0.0000	689,036,727	0	48,338,091
54 Putnam	10,314.21	11,023.08	56,655,655	1.0000	1.0277	58,225,017	0	2,828,569
55 St. Johns	54,145.47	59,990.30	308,333,945	1.0000	0.0000	308,333,945	0	4,123,178
56 St. Lucie	49,935.59	53,719.10	276,101,670	1.0000	0.0000	276,101,670	0	9,115,742
57 Santa Rosa	32,137.39	35,456.41	182,236,374	1.0000	0.0000	182,236,374	0	12,234,704
58 Sarasota	48,971.85	55,027.81	282,828,086	1.0165	0.0000	287,494,749	0	0
59 Seminole	71,360.08	77,743.55	399,580,856	1.0000	0.0000	399,580,856	0	17,255,581
60 Sumter	10,068.08	11,071.57	56,904,880	1.0000	0.0000	56,904,880	0	0
61 Suwannee	6,189.05	6,548.06	33,655,260	1.0000	1.0277	34,587,511	0	2,855,133
62 Taylor	2,776.96	3,122.81	16,050,400	1.0000	1.0277	16,494,996	0	536,203
63 Union	2,351.48	2,541.83	13,064,320	1.0000	1.0277	13,426,202	0	1,587,155
64 Volusia	66,219.17	72,505.29	372,657,614	1.0000	0.0000	372,657,614	0	7,097,371
65 Wakulla	5,331.42	5,751.89	29,563,162	1.0000	1.0277	30,382,062	0	2,300,135
66 Walton	12,198.75	13,092.00	67,289,345	1.0000	0.0000	67,289,345	0	0
67 Washington	3,237.62	3,623.64	18,624,531	1.0000	1.0277	19,140,431	0	1,556,065
69 FAMU Lab School	606.25	627.71	3,226,260	1.0000	0.0000	3,226,260	318,027	164,057
70 FAU - Palm Beach	1,317.73	1,470.20	7,556,431	1.0442	0.0000	7,890,425	1,549,071	0
71 FAU - St. Lucie	1,455.74	1,537.80	7,903,877	1.0000	0.0000	7,903,877	891,845	265,745
72 FSU Lab - Broward	699.62	757.92	3,895,504	1.0232	0.0000	3,985,880	557,212	0
73 FSU Lab - Leon	1,892.26	1,994.99	10,253,710	1.0000	0.0000	10,253,710	992,642	512,064
74 UF Lab School	1,254.95	1,297.20	6,667,258	1.0000	0.0000	6,667,258	706,662	291,261
75 Virtual School	48,849.99	49,838.57	256,156,793	1.0000	0.0000	256,156,793	38,162,101	682,923
76 FSU Lab - Bay	125.00	123.50	634,757	1.0000	0.0000	634,757	99,485	0
State	3,095,082.45	3,413,445.79	17,544,189,730			17,753,850,142	43,277,045	415,036,730

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, Industry Certified Career Education Supplement and Dual Enrollment Additional FTE are included in the Weighted FTE.

2. Weighted FTE x BSA x CWF x SDF (column 2 x column 3 x column 4 x column 5)

2023-24 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Educational Enrichment Instruction	DJJ Supplemental Allocation	Transportation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	3,231,468	14,515,306	9,139,415	124,353	4,859,787
2 Baker	583,218	1,528,402	1,893,923	0	1,834,683
3 Bay	2,646,753	10,498,032	8,164,881	25,132	4,413,525
4 Bradford	467,912	1,662,395	1,747,383	0	824,838
5 Brevard	6,431,254	36,359,428	21,194,205	40,421	13,365,522
6 Broward	21,742,075	105,567,857	59,827,600	220,360	34,956,025
7 Calhoun	387,694	881,891	1,604,171	0	510,565
8 Charlotte	1,493,566	7,510,731	3,884,794	0	3,977,214
9 Citrus	1,488,326	7,903,380	3,521,049	105,276	4,911,018
10 Clay	2,920,414	20,876,199	10,496,140	92,832	8,813,813
11 Collier	3,681,226	25,605,024	11,436,726	79,905	9,610,762
12 Columbia	1,077,718	4,199,288	3,782,810	0	2,524,015
13 Dade	31,727,608	152,487,691	119,349,587	174,887	25,538,734
14 DeSoto	618,764	2,031,550	2,428,180	0	897,657
15 Dixie	404,050	1,029,368	898,186	0	567,452
16 Duval	12,897,164	56,275,509	37,587,645	193,382	20,945,517
17 Escambia	3,988,306	15,157,290	11,431,772	119,586	9,995,146
18 Flagler	1,169,810	7,211,339	3,004,642	0	3,488,999
19 Franklin	350,653	514,801	244,052	0	351,617
20 Gadsden	561,386	1,662,569	1,669,676	0	1,589,607
21 Gilchrist	418,586	1,241,821	2,122,575	0	609,901
22 Glades	370,819	730,630	1,606,670	0	364,085
23 Gulf	393,629	807,607	390,192	0	400,496
24 Hamilton	389,459	539,172	896,152	33,415	635,343
25 Hardee	611,611	1,784,322	1,233,691	0	1,448,705
26 Hendry	802,707	3,739,163	3,949,212	0	1,937,641
27 Hernando	2,048,412	12,164,165	6,127,447	22,594	5,768,059
28 Highlands	1,255,269	4,845,602	2,777,206	0	3,115,150
29 Hillsborough	15,641,515	87,371,563	65,057,452	358,833	41,287,113
30 Holmes	462,626	1,132,148	2,719,246	0	853,521
31 Indian River	1,522,223	6,428,699	3,858,266	0	3,081,304
32 Jackson	631,072	2,356,991	2,546,722	25,077	1,844,373
33 Jefferson	346,033	468,618	1,569,906	0	327,397
34 Lafayette	320,403	543,426	755,845	0	212,577
35 Lake	3,927,190	20,327,065	12,049,264	23,401	10,692,160
36 Lee	7,452,382	36,622,423	38,153,595	87,277	30,342,588
37 Leon	3,520,038	18,070,132	10,138,787	85,863	5,156,635
38 Levy	731,701	2,436,519	3,244,826	0	1,648,820
39 Liberty	330,944	529,065	841,927	81,214	322,556
40 Madison	425,937	1,034,897	1,067,188	9,027	705,063
41 Manatee	4,380,007	21,623,777	13,266,135	153,718	8,730,006
42 Marion	3,937,463	17,256,611	14,154,341	142,760	13,069,074
43 Martin	1,607,409	7,369,034	4,425,695	0	4,099,976
44 Monroe	924,583	3,777,327	1,890,776	541	1,176,906
45 Nassau	1,162,612	4,654,809	5,266,528	0	3,904,911
46 Okaloosa	2,618,176	14,209,118	9,107,062	109,291	8,137,076
47 Okeechobee	794,417	3,236,009	1,984,299	72,305	1,951,539
48 Orange	18,089,383	62,616,031	53,205,425	177,256	34,960,759
49 Osceola	5,497,794	24,413,187	19,198,873	76,573	19,032,029
50 Palm Beach	16,167,052	81,556,522	44,665,536	145,976	30,885,001
51 Pasco	6,271,677	35,008,315	24,286,244	68,172	19,959,258
52 Pinellas	8,753,462	43,862,916	24,257,543	107,428	13,799,731
53 Polk	8,645,689	48,825,855	33,321,693	138,881	31,414,515
54 Putnam	1,040,898	4,905,370	2,948,219	0	2,926,785
55 St. Johns	3,492,035	23,756,025	12,101,811	52,248	15,249,451
56 St. Lucie	3,562,770	22,105,598	15,156,158	80,661	12,184,914
57 Santa Rosa	2,183,099	11,795,913	8,680,601	0	9,081,291
58 Sarasota	4,030,500	24,556,394	9,919,605	0	8,101,845
59 Seminole	5,023,533	30,336,220	16,671,936	0	8,431,665
60 Sumter	995,170	4,435,232	2,034,649	0	1,582,282
61 Suwannee	715,071	2,212,436	1,265,281	0	1,627,709
62 Taylor	505,720	1,195,517	839,822	0	864,613
63 Union	398,216	1,036,763	1,052,203	0	594,583
64 Volusia	5,436,164	27,705,999	18,199,899	118,154	13,413,949
65 Wakulla	618,525	2,237,237	987,996	0	1,705,270
66 Walton	1,050,503	4,918,454	2,482,049	26,473	3,247,755
67 Washington	467,783	1,322,310	1,724,276	0	968,298
69 FAMU Lab School	283,693	55,669	935,570	0	0
70 FAU - Palm Beach	323,234	113,563	1,443,795	0	0
71 FAU - St. Lucie	330,904	299,128	561,429	0	0
72 FSU Lab - Broward	288,882	269,976	196,994	0	0
73 FSU Lab - Leon	355,130	354,005	1,529,762	0	0
74 UF Lab School	319,578	377,385	1,385,542	0	0
75 Virtual School	0	2,220,553	1,471,279	0	0
76 FSU Lab - Bay	256,947	25,366	34,493	0	0
State	250,000,000	1,211,296,702	825,066,525	3,373,272	535,831,174

2023-24 FEFP Second Calculation
 Prekindergarten through Grade 12 Funding Summary - Page 3

District	Federally Connected Student Supplement	Mental Health Assistance Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	0	1,598,008	217,909,945	75,080,637	(248,219)	142,581,089
2 Baker	0	355,159	36,927,545	4,870,782	(42,064)	32,014,699
3 Bay	1,130,681	1,544,178	192,639,868	95,943,803	(219,434)	96,476,631
4 Bradford	0	251,409	24,457,276	4,508,848	(27,859)	19,920,569
5 Brevard	3,083,910	4,010,188	550,082,183	210,100,806	(626,594)	339,354,783
6 Broward	0	13,292,890	1,823,165,106	916,073,466	(2,076,751)	905,014,889
7 Calhoun	0	209,620	16,973,806	1,648,037	(19,335)	15,306,434
8 Charlotte	0	991,293	118,818,548	101,946,942	(135,345)	16,736,261
9 Citrus	0	925,941	111,549,308	48,305,404	(127,065)	63,116,839
10 Clay	438,603	2,156,386	288,863,775	58,007,436	(329,042)	230,527,297
11 Collier	0	2,652,296	359,671,624	323,627,679	(409,699)	35,634,246
12 Columbia	0	603,051	75,481,178	13,769,128	(85,980)	61,626,070
13 Dade	265,568	17,729,985	2,499,906,393	1,585,518,397	(2,847,621)	911,540,375
14 DeSoto	0	338,633	34,492,176	7,726,679	(39,290)	26,726,207
15 Dixie	0	206,599	16,533,971	2,538,468	(18,834)	13,976,669
16 Duval	1,047,656	6,877,784	967,884,482	345,340,705	(1,102,509)	621,441,268
17 Escambia	1,579,298	2,069,335	277,474,167	96,218,745	(316,068)	180,939,354
18 Flagler	0	810,645	95,276,056	50,720,214	(108,528)	44,447,314
19 Franklin	0	159,292	8,130,129	7,315,364	(9,261)	805,504
20 Gadsden	0	320,693	34,325,620	7,661,343	(39,100)	26,625,177
21 Gilchrist	0	244,187	23,911,752	4,021,395	(27,238)	19,863,119
22 Glades	384,388	195,812	14,882,649	3,483,647	(16,953)	11,382,049
23 Gulf	0	198,870	13,577,946	12,221,595	(15,467)	1,340,884
24 Hamilton	0	183,228	12,704,516	3,773,877	(14,472)	8,916,167
25 Hardee	0	357,484	35,079,260	8,438,926	(39,959)	26,600,375
26 Hendry	0	810,876	96,913,015	12,983,603	(110,393)	83,819,019
27 Hernando	0	1,398,995	183,722,158	53,256,676	(209,276)	130,256,206
28 Highlands	0	724,722	87,749,749	26,142,614	(99,955)	61,507,180
29 Hillsborough	1,507,066	11,789,171	1,631,557,305	522,339,733	(1,858,493)	1,107,359,079
30 Holmes	0	268,385	25,540,393	1,900,175	(29,093)	23,611,125
31 Indian River	0	989,440	115,875,898	91,832,199	(131,993)	23,911,706
32 Jackson	0	408,605	45,937,078	7,240,746	(52,327)	38,644,005
33 Jefferson	0	137,796	8,312,181	3,542,997	(9,468)	4,759,716
34 Lafayette	0	160,006	9,469,495	1,134,835	(10,787)	8,323,873
35 Lake	0	2,638,881	348,962,731	121,675,297	(397,500)	226,889,934
36 Lee	143,450	5,407,928	719,095,367	440,690,610	(819,115)	277,585,642
37 Leon	0	1,792,482	237,992,353	76,560,796	(271,095)	161,160,462
38 Levy	0	390,467	44,324,507	10,339,288	(50,490)	33,934,729
39 Liberty	0	168,260	10,957,093	1,100,994	(12,481)	9,843,618
40 Madison	0	222,826	17,875,878	3,934,818	(20,362)	13,920,698
41 Manatee	0	2,785,253	350,389,228	219,778,478	(399,125)	130,211,625
42 Marion	0	2,470,485	339,137,463	106,478,791	(386,309)	232,272,363
43 Martin	0	1,064,437	131,398,737	108,978,305	(149,675)	22,270,757
44 Monroe	809,417	545,500	60,635,345	54,569,650	(69,069)	5,996,626
45 Nassau	0	789,382	92,490,357	52,119,610	(105,355)	40,265,392
46 Okaloosa	3,101,842	1,806,833	235,687,278	94,206,411	(268,469)	141,212,398
47 Okeechobee	0	427,314	46,714,183	13,792,253	(53,212)	32,868,718
48 Orange	0	11,027,962	1,487,980,186	688,402,357	(1,694,945)	797,882,884
49 Osceola	0	4,018,915	543,187,137	166,051,158	(618,740)	376,517,239
50 Palm Beach	22,034	10,040,099	1,404,669,959	1,022,769,459	(1,600,047)	380,300,453
51 Pasco	0	4,581,414	623,108,120	168,605,715	(709,777)	453,792,628
52 Pinellas	0	4,781,147	664,999,800	429,589,410	(757,495)	234,652,895
53 Polk	0	6,249,074	865,970,525	210,811,690	(986,419)	654,172,416
54 Putnam	0	625,112	73,499,970	22,376,319	(83,723)	51,039,928
55 St. Johns	0	2,840,289	369,948,982	164,475,994	(421,406)	205,051,582
56 St. Lucie	0	2,573,071	340,880,584	128,545,347	(388,294)	211,946,943
57 Santa Rosa	1,444,816	1,723,941	229,380,739	56,951,521	(261,286)	172,167,932
58 Sarasota	0	2,525,094	336,628,187	302,940,415	(383,450)	33,304,322
59 Seminole	0	3,535,596	480,835,387	164,820,594	(547,715)	315,467,078
60 Sumter	0	619,530	66,571,743	59,919,053	(75,831)	6,576,859
61 Suwannee	0	406,595	43,669,736	8,928,281	(49,744)	34,691,711
62 Taylor	0	236,639	20,673,510	7,173,063	(23,549)	13,476,898
63 Union	0	220,756	18,315,878	1,197,049	(20,863)	17,097,966
64 Volusia	0	3,373,042	448,002,192	192,410,460	(510,315)	255,081,417
65 Wakulla	0	373,638	38,604,863	8,192,978	(43,975)	30,367,910
66 Walton	0	713,902	79,728,481	71,738,672	(90,818)	7,898,991
67 Washington	0	264,272	25,443,435	4,396,549	(28,982)	21,017,904
69 FAMU Lab School	0	132,241	5,115,517	0	(5,827)	5,109,690
70 FAU - Palm Beach	0	170,079	11,490,167	0	(13,088)	11,477,079
71 FAU - St. Lucie	0	177,419	10,430,347	0	(11,881)	10,418,466
72 FSU Lab - Broward	0	137,207	5,436,151	0	(6,192)	5,429,959
73 FSU Lab - Leon	0	200,634	14,197,947	0	(16,173)	14,181,774
74 UF Lab School	0	166,741	9,914,427	0	(11,293)	9,903,134
75 Virtual School	0	2,697,933	301,391,582	0	(343,313)	301,048,269
76 FSU Lab - Bay	0	106,648	1,157,696	0	(1,319)	1,156,377

State 14,958,729 160,000,000 21,212,690,319 9,893,757,286 (24,163,189) 11,294,769,844

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP -1-	Adjustment for Family Empowerment Scholarships -2-	Add Back State-Funded Discretionary Supplement ¹ -3-	Adjusted Net State FEFP -4-
1 Alachua	142,581,089	(30,264,031)	5,973,107	118,290,165
2 Baker	32,014,699	(1,233,554)	197,793	30,978,938
3 Bay	96,476,631	(7,538,300)	1,386,103	90,324,434
4 Bradford	19,920,569	(3,219,946)	607,442	17,308,065
5 Brevard	339,354,783	(58,158,624)	11,434,469	292,630,628
6 Broward	905,014,889	(215,472,425)	47,897,841	737,440,305
7 Calhoun	15,306,434	(249,553)	34,487	15,091,368
8 Charlotte	16,736,261	(8,548,197)	2,207,973	10,396,037
9 Citrus	63,116,839	(7,909,072)	1,652,415	56,860,182
10 Clay	230,527,297	(15,018,650)	2,391,076	217,899,723
11 Collier	35,634,246	(29,372,905)	9,155,032	15,416,373
12 Columbia	61,626,070	(7,133,748)	1,127,101	55,619,423
13 Dade	911,540,375	(328,553,754)	72,204,316	655,190,937
14 DeSoto	26,726,207	(1,967,656)	336,184	25,094,735
15 Dixie	13,976,669	(1,300,114)	237,560	12,914,115
16 Duval	621,441,268	(124,439,801)	25,095,865	522,097,332
17 Escambia	180,939,354	(25,111,826)	5,309,264	161,136,792
18 Flagler	44,447,314	(7,455,558)	1,589,264	38,581,020
19 Franklin	805,504	(359,490)	113,340	559,354
20 Gadsden	26,625,177	(4,282,299)	867,474	23,210,352
21 Gilchrist	19,863,119	(2,522,225)	435,450	17,776,344
22 Glades	11,382,049	(483,731)	102,415	11,000,733
23 Gulf	1,340,884	(900,208)	276,696	717,372
24 Hamilton	8,916,167	(1,231,949)	276,543	7,960,761
25 Hardee	26,600,375	(705,481)	122,596	26,017,490
26 Hendry	83,819,019	(3,390,926)	391,418	80,819,511
27 Hernando	130,256,206	(18,276,322)	3,071,226	115,051,110
28 Highlands	61,507,180	(7,312,716)	1,461,329	55,655,793
29 Hillsborough	1,107,359,079	(132,817,605)	25,657,356	1,000,198,830
30 Holmes	23,611,125	(780,266)	114,743	22,945,602
31 Indian River	23,911,706	(9,831,963)	2,551,795	16,631,538
32 Jackson	38,644,005	(1,756,537)	317,562	37,205,030
33 Jefferson	4,759,716	(2,619,570)	669,666	2,809,812
34 Lafayette	8,323,873	(319,285)	62,775	8,067,363
35 Lake	226,889,934	(33,657,217)	6,229,693	199,462,410
36 Lee	277,585,642	(41,800,458)	9,882,444	245,667,628
37 Leon	161,160,462	(20,672,297)	3,894,056	144,382,221
38 Levy	33,934,729	(3,199,590)	623,548	31,358,687
39 Liberty	9,843,618	(374,519)	44,382	9,513,481
40 Madison	13,920,698	(720,779)	137,973	13,337,892
41 Manatee	130,211,625	(30,053,419)	6,669,570	106,827,776
42 Marion	232,272,363	(30,397,319)	5,609,872	207,484,916
43 Martin	22,270,757	(9,950,658)	2,591,794	14,911,893
44 Monroe	5,996,626	(4,239,263)	1,789,222	3,546,585
45 Nassau	40,265,392	(7,415,161)	1,767,416	34,617,647
46 Okaloosa	141,212,398	(17,327,915)	3,627,848	127,512,331
47 Okeechobee	32,868,718	(2,539,199)	525,875	30,855,394
48 Orange	797,882,884	(136,673,194)	28,885,026	690,094,716
49 Osceola	376,517,239	(49,766,302)	9,217,326	335,968,263
50 Palm Beach	380,300,453	(149,454,955)	36,931,640	267,777,138
51 Pasco	453,792,628	(40,579,568)	6,641,133	419,854,193
52 Pinellas	234,652,895	(101,673,278)	25,497,320	158,476,937
53 Polk	654,172,416	(69,715,011)	12,173,307	596,630,712
54 Putnam	51,039,928	(3,806,999)	821,574	48,054,503
55 St. Johns	205,051,582	(25,489,526)	5,076,670	184,638,726
56 St. Lucie	211,946,943	(30,740,429)	6,166,406	187,372,920
57 Santa Rosa	172,167,932	(13,748,070)	2,403,954	160,823,816
58 Sarasota	33,304,322	(32,284,749)	8,832,202	9,851,775
59 Seminole	315,467,078	(59,357,551)	11,778,385	267,887,912
60 Sumter	6,576,859	(3,043,987)	792,650	4,325,522
61 Suwannee	34,691,711	(3,638,741)	665,946	31,718,916
62 Taylor	13,476,898	(1,773,994)	408,305	12,111,209
63 Union	17,097,966	(760,107)	131,380	16,469,239
64 Volusia	255,081,417	(40,435,230)	8,049,356	222,695,543
65 Wakulla	30,367,910	(1,675,576)	299,088	28,991,422
66 Walton	7,898,991	(6,682,615)	2,320,273	3,536,649
67 Washington	21,017,904	(1,363,643)	276,326	19,930,587
69 FAMU Lab School	5,109,690	0	0	5,109,690
70 FAU - Palm Beach	11,477,079	0	0	11,477,079
71 FAU - St. Lucie	10,418,466	0	0	10,418,466
72 FSU Lab - Broward	5,429,959	0	0	5,429,959
73 FSU Lab - Leon	14,181,774	0	0	14,181,774
74 UF Lab School	9,903,134	0	0	9,903,134
75 Virtual School	301,048,269	0	0	301,048,269
76 FSU Lab - Bay	1,156,377	0	0	1,156,377
State	11,294,769,844	(2,035,549,606)	436,091,636	9,695,311,874

1. The State-Funded Discretionary Supplement component of each student's Family Empowerment Scholarship is funded from state funds only.

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Class Size Reduction Allocation	State-Funded Discretionary Supplement	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	142,581,089	26,672,402	5,973,107	175,226,598	75,080,637	17,902,555	92,983,192	268,209,790
2 Baker	32,014,699	4,632,116	197,793	36,844,608	4,870,782	1,148,233	6,019,015	42,863,623
3 Bay	96,476,631	27,794,083	1,386,103	125,656,817	95,943,803	22,184,224	118,128,027	243,784,844
4 Bradford	19,920,569	2,739,230	607,442	23,267,241	4,508,848	1,058,575	5,567,423	28,834,664
5 Brevard	339,354,783	71,434,085	11,434,469	422,223,337	210,100,806	50,129,315	260,230,121	682,453,458
6 Broward	905,014,889	249,316,473	47,897,841	1,202,229,203	916,073,466	217,117,539	1,133,191,005	2,335,420,208
7 Calhoun	15,306,434	1,983,554	34,487	17,324,475	1,648,037	406,976	2,055,013	19,379,488
8 Charlotte	16,736,261	16,350,668	2,207,973	35,294,902	101,946,942	23,645,368	125,592,310	160,887,212
9 Citrus	63,116,839	14,848,664	1,652,415	79,617,918	48,305,404	11,319,687	59,625,091	139,243,009
10 Clay	230,527,297	37,159,379	2,391,076	270,077,752	58,007,436	13,770,093	71,777,529	341,855,281
11 Collier	35,634,246	50,203,372	9,155,032	94,992,650	323,627,679	118,721,679	442,349,358	537,342,008
12 Columbia	61,626,070	9,243,281	1,127,101	71,996,452	13,769,128	3,201,525	16,970,653	88,967,105
13 Dade	911,540,375	336,727,235	72,204,316	1,320,471,926	1,585,518,397	365,813,621	1,951,332,018	3,271,803,944
14 DeSoto	26,726,207	4,289,509	336,184	31,351,900	7,726,679	1,873,438	9,600,117	40,952,017
15 Dixie	13,976,669	1,967,646	237,560	16,181,875	2,538,468	587,310	3,125,778	19,307,653
16 Duval	621,441,268	124,580,467	25,095,865	771,117,600	345,340,705	81,154,523	426,495,228	1,197,612,828
17 Escambia	180,939,354	35,888,362	5,309,264	222,136,980	96,218,745	22,653,957	118,872,702	341,009,682
18 Flagler	44,447,314	12,911,855	1,589,264	58,948,433	50,720,214	12,024,951	62,745,165	121,693,598
19 Franklin	805,504	1,065,164	113,340	1,984,008	7,315,364	2,730,485	10,045,849	12,029,857
20 Gadsden	26,625,177	4,066,028	867,474	31,558,679	7,661,343	1,790,279	9,451,622	41,010,301
21 Gilchrist	19,863,119	2,725,384	435,450	23,023,953	4,021,395	935,034	4,956,429	27,980,382
22 Glades	11,382,049	1,763,165	102,415	13,247,629	3,483,647	838,407	4,322,054	17,569,683
23 Gulf	1,340,884	1,863,305	276,696	3,480,885	12,221,595	2,867,551	15,089,146	18,570,031
24 Hamilton	8,916,167	1,468,209	276,543	10,660,919	3,773,877	910,013	4,683,890	15,344,809
25 Hardee	26,600,375	4,647,425	122,596	31,370,396	8,438,926	2,000,100	10,439,026	41,809,422
26 Hendry	83,819,019	7,247,675	391,418	91,458,112	12,983,603	3,230,784	16,214,387	107,672,499
27 Hernando	130,256,206	23,562,719	3,071,226	156,890,151	53,256,676	12,883,568	66,140,244	223,030,395
28 Highlands	61,507,180	11,249,943	1,461,329	74,218,452	26,142,614	6,131,915	32,274,529	106,492,981
29 Hillsborough	1,107,359,079	215,312,017	25,657,356	1,348,328,452	522,339,733	124,787,646	647,127,379	1,995,455,831
30 Holmes	23,611,125	2,961,858	114,743	26,687,726	1,900,175	479,693	2,379,868	29,067,594
31 Indian River	23,911,706	16,377,987	2,551,795	42,841,488	91,832,199	21,758,152	113,590,351	156,431,839
32 Jackson	38,644,005	5,735,659	317,562	44,697,226	7,240,746	1,706,389	8,947,135	53,644,361
33 Jefferson	4,759,716	691,690	669,666	6,121,072	3,542,997	846,427	4,389,424	10,510,496
34 Lafayette	8,323,873	1,087,249	62,775	9,473,897	1,134,835	276,681	1,411,516	10,885,413
35 Lake	226,889,934	46,158,097	6,229,693	279,277,724	121,675,297	28,432,715	150,108,012	429,385,736
36 Lee	277,585,642	99,973,025	9,882,444	387,441,111	440,690,610	104,183,495	544,874,105	932,315,216
37 Leon	161,160,462	30,758,569	3,894,056	195,813,087	76,560,796	17,901,680	94,462,476	290,275,563
38 Levy	33,934,729	5,286,943	623,548	39,845,220	10,339,288	2,420,591	12,759,879	52,605,099
39 Liberty	9,843,618	1,206,171	44,382	11,094,171	1,100,994	271,617	1,372,611	12,466,782
40 Madison	13,920,698	2,212,004	137,973	16,270,675	3,934,818	923,805	4,858,623	21,129,298
41 Manatee	130,211,625	49,033,659	6,669,570	185,914,854	219,778,478	51,826,703	271,605,181	457,520,035
42 Marion	232,272,363	43,827,471	5,609,872	281,709,706	106,478,791	25,069,605	131,548,396	413,258,102
43 Martin	22,270,757	18,351,915	2,591,794	43,214,466	108,978,305	25,513,544	134,491,849	177,706,315
44 Monroe	5,996,626	8,628,825	1,789,222	16,414,673	54,569,650	37,585,726	92,155,376	108,570,049
45 Nassau	40,265,392	12,555,633	1,767,416	54,588,441	52,119,610	12,137,443	64,257,053	118,845,494
46 Okaloosa	141,212,398	30,945,658	3,627,848	175,785,904	94,206,411	21,822,978	116,029,389	291,815,293
47 Okeechobee	32,868,718	5,823,926	525,875	39,218,519	13,792,253	3,284,497	17,076,750	56,295,269
48 Orange	797,882,884	208,027,695	28,885,026	1,034,795,605	688,402,357	163,002,521	851,404,878	1,886,200,483
49 Osceola	376,517,239	71,276,412	9,217,326	457,010,977	166,051,158	38,287,998	204,339,156	661,350,133
50 Palm Beach	380,300,453	192,088,221	36,931,640	609,320,314	1,022,769,459	238,997,674	1,261,767,133	1,871,087,447
51 Pasco	453,792,628	81,953,549	6,641,133	542,387,310	168,605,715	39,399,274	208,004,989	750,392,299
52 Pinellas	234,652,895	86,579,602	25,497,320	346,729,817	429,589,410	100,762,897	530,352,307	877,082,124
53 Polk	654,172,416	113,540,303	12,173,307	779,886,026	210,811,690	49,900,995	260,712,685	1,040,598,711
54 Putnam	51,039,928	9,478,952	821,574	61,340,454	22,376,319	5,373,190	27,749,509	89,089,963
55 St. Johns	205,051,582	49,296,904	5,076,670	259,425,156	164,475,994	38,932,925	203,408,919	462,834,075
56 St. Lucie	211,946,943	44,520,351	6,166,406	262,633,700	128,545,347	30,592,402	159,137,749	421,771,449
57 Santa Rosa	172,167,932	29,393,896	2,403,954	203,965,782	56,951,521	13,320,743	70,272,264	274,238,046
58 Sarasota	33,304,322	45,894,050	8,832,202	88,030,574	302,940,415	77,496,385	380,436,800	468,467,374
59 Seminole	315,467,078	61,759,250	11,778,385	389,004,713	164,820,594	39,489,367	204,309,961	593,314,674
60 Sumter	6,576,859	9,469,017	792,650	16,838,526	59,919,053	16,244,817	76,163,870	93,002,396
61 Suwannee	34,691,711	5,443,447	665,946	40,801,104	8,928,281	2,066,322	10,994,603	51,795,707
62 Taylor	13,476,898	2,504,672	408,305	16,389,875	7,173,063	1,672,001	8,845,064	25,234,939
63 Union	17,097,966	2,204,335	131,380	19,433,681	1,197,049	282,726	1,479,775	20,913,456
64 Volusia	255,081,417	59,601,106	8,049,356	322,731,879	192,410,460	45,559,678	237,970,138	560,702,017
65 Wakulla	30,367,910	5,033,785	299,088	35,700,783	8,192,978	1,939,350	10,132,328	45,833,111
66 Walton	7,898,991	11,046,008	2,320,273	21,265,272	71,738,672	33,308,831	105,047,503	126,312,775
67 Washington	21,017,904	3,076,636	276,326	24,370,866	4,396,549	1,018,463	5,415,012	29,785,878
69 FAMU Lab School	5,109,690	576,897	0	5,686,587	0	0	0	5,686,587
70 FAU - Palm Beach	11,477,079	1,279,154	0	12,756,233	0	0	0	12,756,233
71 FAU - St. Lucie	10,418,466	1,420,603	0	11,839,069	0	0	0	11,839,069
72 FSU Lab - Broward	5,429,959	723,719	0	6,153,678	0	0	0	6,153,678
73 FSU Lab - Leon	14,181,774	1,783,897	0	15,965,671	0	0	0	15,965,671
74 UF Lab School	9,903,134	1,164,591	0	11,067,725	0	0	0	11,067,725
75 Virtual School	301,048,269	0	0	301,048,269	0	0	0	301,048,269
76 FSU Lab - Bay	1,156,377	112,006	0	1,268,383	0	0	0	1,268,383
State	11,294,769,844	2,784,578,812	436,091,636	14,515,440,292	9,893,757,286	2,417,909,651	12,311,666,937	26,827,107,229

2023-24 FEFP Second Calculation
 Unweighted FTE by Program

District	101	102	103	111	112	113	Group 1	130	254	255	300	Group 2	Grand
	-1-	-2-	-3-	-4-	-5-	-6-	Total	-8-	-9-	-10-	-11-	Total	Total
1 Alachua	7,678.66	8,457.92	6,795.19	2,227.47	3,839.50	1,542.64	30,541.38	638.48	49.66	12.95	550.52	1,251.61	31,792.99
2 Baker	1,334.88	1,525.73	880.12	279.66	331.10	217.54	4,569.03	8.71	17.16	2.41	320.88	349.16	4,918.19
3 Bay	6,108.43	8,041.80	5,858.33	2,037.07	2,105.46	1,240.19	25,391.28	1,145.35	660.35	106.92	570.10	2,482.72	27,874.00
4 Bradford	823.53	866.04	514.98	264.75	379.67	247.92	3,096.89	0.00	12.79	0.42	100.75	113.96	3,210.85
5 Brevard	18,580.83	21,038.84	15,656.20	5,748.35	8,854.00	6,154.73	76,032.95	1,697.79	786.11	105.86	1,226.63	3,816.39	79,849.34
6 Broward	55,836.45	74,548.64	58,400.49	15,225.52	22,595.80	16,055.76	242,662.66	21,521.66	1,909.21	576.43	5,936.09	29,943.39	272,606.05
7 Calhoun	460.33	608.28	432.62	182.45	154.02	122.97	1,960.67	8.53	26.25	1.35	86.89	123.02	2,083.69
8 Charlotte	3,844.77	4,696.69	4,299.15	1,070.97	1,672.37	1,105.83	16,689.78	359.94	177.91	36.98	427.25	1,002.08	17,691.86
9 Citrus	4,243.42	4,910.50	3,600.97	924.40	1,396.96	630.87	15,707.12	107.43	109.17	5.40	506.79	728.79	16,435.91
10 Clay	8,464.38	10,114.38	8,666.14	3,357.30	4,927.66	2,649.19	38,179.05	697.28	311.83	35.18	1,085.87	2,130.16	40,309.21
11 Collier	9,695.99	13,326.21	10,597.87	2,567.03	4,632.34	3,312.83	44,132.27	4,919.77	635.90	75.76	1,027.47	6,658.90	50,791.17
12 Columbia	2,904.67	3,080.54	1,785.19	673.37	779.43	463.22	9,686.42	71.14	66.96	4.63	450.04	592.77	10,279.19
13 Dade	62,477.63	82,039.46	67,117.21	24,452.17	40,024.06	26,620.37	302,730.90	52,916.80	3,948.88	644.38	7,700.92	65,210.98	367,941.88
14 DeSoto	1,060.17	1,515.54	925.69	276.57	314.09	195.79	4,287.85	232.85	0.00	1.49	167.59	401.93	4,689.78
15 Dixie	482.23	614.97	382.10	246.81	167.01	123.25	2,016.37	21.33	10.88	4.58	90.05	126.84	2,143.21
16 Duval	36,333.37	38,286.77	27,542.12	8,725.10	13,655.63	8,587.64	133,130.63	6,006.74	1,047.71	221.75	1,548.70	8,824.90	141,955.53
17 Escambia	10,508.48	11,216.36	7,472.56	2,334.76	3,643.33	2,798.20	37,973.69	561.26	176.43	88.00	1,247.11	2,072.80	40,046.49
18 Flagler	3,120.73	4,291.68	3,325.41	722.26	1,109.89	857.46	13,427.43	276.70	119.51	26.65	350.88	773.74	14,201.17
19 Franklin	285.53	332.24	212.22	81.75	124.74	61.66	1,098.14	19.43	8.98	0.00	23.63	52.04	1,150.18
20 Gadsden	1,268.84	1,384.09	967.22	254.97	327.89	238.65	4,441.66	70.15	36.40	6.74	86.52	199.81	4,641.47
21 Gilchrist	710.41	872.38	494.24	282.70	258.91	139.60	2,758.24	52.29	55.67	8.37	95.08	211.41	2,969.65
22 Glades	503.60	652.03	249.65	137.37	175.88	61.19	1,779.72	49.34	5.59	4.14	14.82	73.89	1,853.61
23 Gulf	443.27	568.23	419.01	140.70	184.70	104.64	1,860.55	12.94	37.92	3.15	42.30	96.31	1,956.86
24 Hamilton	398.51	552.83	371.47	62.93	81.27	72.27	1,539.28	87.53	4.14	0.90	65.27	157.84	1,697.12
25 Hardee	1,208.56	1,579.24	991.69	210.84	311.72	256.69	4,558.74	208.47	10.39	2.69	138.24	359.79	4,918.53
26 Hendry	2,802.53	4,141.85	3,454.91	478.81	771.54	642.09	12,291.73	747.30	29.22	14.51	720.09	1,511.12	13,802.85
27 Hernando	6,188.60	7,921.60	5,774.54	1,724.69	2,077.68	1,337.65	25,024.76	446.69	184.30	75.65	628.43	1,335.07	26,359.83
28 Highlands	2,986.12	3,574.82	2,612.88	806.60	1,113.79	727.76	11,821.97	340.40	35.67	8.88	406.11	791.06	12,613.03
29 Hillsborough	50,748.94	64,457.28	50,517.62	13,274.60	21,212.21	9,666.48	209,877.13	16,794.64	2,157.53	349.51	5,811.50	25,113.18	234,990.31
30 Holmes	888.61	1,059.88	677.08	155.63	210.29	160.76	3,152.25	3.93	0.00	1.02	93.72	98.67	3,250.92
31 Indian River	4,125.70	5,079.15	3,899.88	1,000.74	1,526.18	1,011.15	16,642.80	600.42	144.78	22.58	432.79	1,200.57	17,843.37
32 Jackson	1,630.15	1,768.85	1,161.01	521.72	369.37	213.97	5,665.07	48.01	90.40	3.01	188.13	329.55	5,994.62
33 Jefferson	250.58	253.58	190.76	51.22	89.73	50.60	886.47	43.96	5.17	0.00	36.28	85.41	971.88
34 Lafayette	243.24	312.32	221.55	101.84	118.97	73.68	1,071.60	26.50	1.00	1.00	63.48	91.98	1,163.58
35 Lake	12,520.72	15,090.37	10,302.26	2,942.85	4,192.79	3,099.57	48,148.56	1,534.42	350.33	26.94	1,470.89	3,382.58	51,531.14
36 Lee	21,988.56	29,000.63	22,090.29	3,680.90	6,734.15	5,901.24	89,395.77	11,706.68	946.89	118.87	2,200.93	14,973.37	104,369.14
37 Leon	8,514.02	9,688.13	7,164.93	2,702.11	2,996.78	1,797.72	32,863.69	486.44	172.28	21.76	581.51	1,261.99	34,125.68
38 Levy	1,493.62	1,631.35	983.86	450.12	557.77	338.10	5,454.82	131.94	16.02	4.64	209.88	362.48	5,817.30
39 Liberty	298.95	376.97	255.78	102.71	108.18	61.23	1,203.82	9.05	18.78	9.99	65.94	103.76	1,307.58
40 Madison	601.65	719.83	479.61	155.68	168.78	149.22	2,274.77	11.75	10.80	0.00	95.08	117.63	2,392.40
41 Manatee	11,657.94	14,869.91	10,972.65	3,238.59	4,801.12	3,300.71	48,840.92	3,471.39	213.96	89.61	1,150.79	4,925.75	53,766.67
42 Marion	11,427.04	13,575.30	9,531.86	2,765.58	3,911.41	2,946.57	44,157.76	1,770.16	641.34	82.85	1,478.78	3,973.13	48,130.89
43 Martin	3,591.81	5,565.45	4,443.37	1,192.11	1,657.29	765.76	17,215.79	1,244.30	41.14	171.20	520.22	1,976.86	19,192.65
44 Monroe	1,688.88	2,217.09	1,651.30	610.44	910.14	555.50	7,633.35	847.00	53.37	11.46	191.53	1,103.36	8,736.71
45 Nassau	3,485.36	4,271.49	2,832.59	794.32	1,006.57	753.85	13,144.18	120.48	90.90	9.28	436.88	657.54	13,801.72
46 Okaloosa	8,319.91	10,008.46	7,191.17	2,048.59	2,882.00	1,509.36	31,959.49	1,035.59	241.56	65.14	714.91	2,057.20	34,016.69
47 Okeechobee	1,391.94	1,539.66	1,191.42	445.72	805.34	485.04	5,859.12	379.83	4.94	2.08	205.54	592.39	6,451.51
48 Orange	48,256.10	61,201.22	44,808.63	8,196.47	16,527.39	12,186.99	191,176.80	20,102.59	3,890.10	500.10	4,795.77	29,288.56	220,465.36
49 Osceola	15,555.01	22,710.69	17,283.02	3,100.92	5,598.90	4,205.11	68,453.65	8,592.90	543.18	99.38	1,776.71	11,012.17	79,465.82
50 Palm Beach	38,674.04	52,220.51	44,775.76	12,947.58	18,841.35	10,043.89	177,503.13	20,000.55	1,160.73	397.86	4,243.36	25,802.50	203,305.63
51 Pasco	20,923.60	25,790.88	18,663.37	4,336.47	7,898.78	5,104.43	82,717.53	2,866.88	1,102.09	148.89	1,700.82	5,818.68	88,536.21
52 Pinellas	21,264.43	25,653.14	23,218.62	7,025.17	10,685.68	4,269.41	92,116.45	3,562.98	1,024.46	163.83	2,823.13	7,574.40	99,690.85
53 Polk	27,280.87	33,784.45	25,041.04	6,749.67	11,232.85	7,786.84	111,875.72	7,607.29	486.54	494.30	3,077.67	11,665.80	123,541.52
54 Putnam	2,507.55	2,708.36	1,753.35	716.70	1,231.67	705.52	9,623.15	366.17	8.02	7.00	309.87	691.06	10,314.21
55 St. Johns	12,398.40	15,122.29	10,887.02	3,732.31	5,850.23	4,394.57	52,384.82	340.43	391.95	128.92	899.35	1,760.65	54,145.47
56 St. Lucie	11,135.81	14,462.17	11,740.96	2,410.18	3,643.39	2,282.08	45,674.59	2,984.11	107.00	17.26	1,152.63	4,261.00	49,935.59
57 Santa Rosa	7,654.71	9,823.60	7,243.45	1,626.95	2,597.50	1,834.05	30,780.26	198.48	439.25	47.21	672.19	1,357.13	32,137.39
58 Sarasota	10,050.34	12,994.20	10,115.70	3,049.68	5,553.65	3,336.59	45,100.16	2,183.31	634.71	96.05	957.62	3,871.69	48,971.85
59 Seminole	16,174.63	19,006.62	14,364.60	4,381.63	7,687.80	5,667.95	67,283.23	2,073.81	345.22	56.04	1,601.78	4,076.85	71,360.08
60 Sumter	2,523.30	2,891.30	1,852.95	644.41	922.89	623.33	9,458.18	215.42	68.54	2.53	323.41	609.90	10,068.08
61 Suwannee	1,536.12	1,857.86	1,253.34	350.14	490.48	360.67	5,848.61	158.76	2.19	1.04	178.45	340.44	6,189.05
62 Taylor	836.20	768.22	489.72	218.79	275.85	131.55	2,720.33	0.00	12.98	1.23	42.42	56.63	2,776.96
63 Union	669.83	677.25	343.94	188.81	240.40	123.46	2,243.69	0.00	3.34	3.10	101.35	107.79	2,351.48
64 Volusia	14,832.54	18,252.49	12,913.99	4,118.87	6,367.55	4,754.02	61,239.46	1,924.62	680.05	49.84	2,325.20	4,979.71	66,219.17
65 Wakulla	1,432.19	1,498.61	1,071.57	466.34	425.97	273.35	5,168.03	7.24	27.40	5.97	122.78	163.39	5,331.42
66 Walton	2,946.47	3,612.32	2,620.78	775.77	1,020.49	467.67	11,443.50	514.90	10.60	3.37	226.38	755.25	12,198.75
67 Washington	852.43	918.91	598.19	217.26	279.18	223.33	3,089.30	14.23	40.63	11.95	81.51	148.32	3,237.62
69 FAMU Lab School	180.09	219.74	172.22	7.70	11.02	11.81	602.58	0.00	0.00	0.00	3.67	3.67	606.25
70 FAU - Palm Beach	217.73	350.67	688.05	22.70	30.50	5.00	1,314.65	3.08	0.00	0.00	0.00	3.08	1,317.73
71 FAU - St. Lucie	512.81	745.40	0.00	59.84	93.46	0.00	1,411.51	43.03	1.20	0.00	0.00	44.23	1,455.74
72 FSU Lab - Broward	339.88</												

2023-24 FEFP Second Calculation
 Unweighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	9,906.13	12,297.42	8,337.83	30,541.38	638.48	49.66	12.95	550.52	1,251.61	31,792.99
2 Baker	1,614.54	1,856.83	1,097.66	4,569.03	8.71	17.16	2.41	320.88	349.16	4,918.19
3 Bay	8,145.50	10,147.26	7,098.52	25,391.28	1,145.35	660.35	106.92	570.10	2,482.72	27,874.00
4 Bradford	1,088.28	1,245.71	762.90	3,096.89	0.00	12.79	0.42	100.75	113.96	3,210.85
5 Brevard	24,329.18	29,892.84	21,810.93	76,032.95	1,697.79	786.11	105.86	1,226.63	3,816.39	79,849.34
6 Broward	71,061.97	97,144.44	74,456.25	242,662.66	21,521.66	1,909.21	576.43	5,936.09	29,943.39	272,606.05
7 Calhoun	642.78	762.30	555.59	1,960.67	8.53	26.25	1.35	86.89	123.02	2,083.69
8 Charlotte	4,915.74	6,369.06	5,404.98	16,689.78	359.94	177.91	36.98	427.25	1,002.08	17,691.86
9 Citrus	5,167.82	6,307.46	4,231.84	15,707.12	107.43	109.17	5.40	506.79	728.79	16,435.91
10 Clay	11,821.68	15,042.04	11,315.33	38,179.05	697.28	311.83	35.18	1,085.87	2,130.16	40,309.21
11 Collier	12,263.02	17,958.55	13,910.70	44,132.27	4,919.77	635.90	75.76	1,027.47	6,658.90	50,791.17
12 Columbia	3,578.04	3,859.97	2,248.41	9,686.42	71.14	66.96	4.63	450.04	592.77	10,279.19
13 Dade	86,929.80	122,063.52	93,737.58	302,730.90	52,916.80	3,948.88	644.38	7,700.92	65,210.98	367,941.88
14 DeSoto	1,336.74	1,829.63	1,121.48	4,287.85	232.85	0.00	1.49	167.59	401.93	4,689.78
15 Dixie	729.04	781.98	505.35	2,016.37	21.33	10.88	4.58	90.05	126.84	2,143.21
16 Duval	45,058.47	51,942.40	36,129.76	133,130.63	6,006.74	1,047.71	221.75	1,548.70	8,824.90	141,955.53
17 Escambia	12,843.24	14,859.69	10,270.76	37,973.69	561.26	176.43	88.00	1,247.11	2,072.80	40,046.49
18 Flagler	3,842.99	5,401.57	4,182.87	13,427.43	276.70	119.51	26.65	350.88	773.74	14,201.17
19 Franklin	367.28	456.98	273.88	1,098.14	19.43	8.98	0.00	23.63	52.04	1,150.18
20 Gadsden	1,523.81	1,711.98	1,205.87	4,441.66	70.15	36.40	6.74	86.52	199.81	4,641.47
21 Gilchrist	993.11	1,131.29	633.84	2,758.24	52.29	55.67	8.37	95.08	211.41	2,969.65
22 Glades	640.97	827.91	310.84	1,779.72	49.34	5.59	4.14	14.82	73.89	1,853.61
23 Gulf	583.97	752.93	523.65	1,860.55	12.94	37.92	3.15	42.30	96.31	1,956.86
24 Hamilton	461.44	634.10	443.74	1,539.28	87.53	4.14	0.90	65.27	157.84	1,697.12
25 Hardee	1,419.40	1,890.96	1,248.38	4,558.74	208.47	10.39	2.69	138.24	359.79	4,918.53
26 Hendry	3,281.34	4,913.39	4,097.00	12,291.73	747.30	29.22	14.51	720.09	1,511.12	13,802.85
27 Hernando	7,913.29	9,999.28	7,112.19	25,024.76	446.69	184.30	75.65	628.43	1,335.07	26,359.83
28 Highlands	3,792.72	4,688.61	3,340.64	11,821.97	340.40	35.67	8.88	406.11	791.06	12,613.03
29 Hillsborough	64,023.54	85,669.49	60,184.10	209,877.13	16,794.64	2,157.53	349.51	5,811.50	25,113.18	234,990.31
30 Holmes	1,044.24	1,270.17	837.84	3,152.25	3.93	0.00	1.02	93.72	98.67	3,250.92
31 Indian River	5,126.44	6,605.33	4,911.03	16,642.80	600.42	144.78	22.58	432.79	1,200.57	17,843.37
32 Jackson	2,151.87	2,138.22	1,374.98	5,665.07	48.01	90.40	3.01	188.13	329.55	5,994.62
33 Jefferson	301.80	343.31	241.36	886.47	43.96	5.17	0.00	36.28	85.41	971.88
34 Lafayette	345.08	431.29	295.23	1,071.60	26.50	1.00	1.00	63.48	91.98	1,163.58
35 Lake	15,463.57	19,283.16	13,401.83	48,148.56	1,534.42	350.33	26.94	1,470.89	3,382.58	51,531.14
36 Lee	25,669.46	35,734.78	27,991.53	89,395.77	11,706.68	946.89	118.87	2,200.93	14,973.37	104,369.14
37 Leon	11,216.13	12,684.91	8,962.65	32,863.69	486.44	172.28	21.76	581.51	1,261.99	34,125.68
38 Levy	1,943.74	2,189.12	1,321.96	5,454.82	131.94	16.02	4.64	209.88	362.48	5,817.30
39 Liberty	401.66	485.15	317.01	1,203.82	9.05	18.78	9.99	65.94	103.76	1,307.58
40 Madison	757.33	888.61	628.83	2,274.77	11.75	10.80	0.00	95.08	117.63	2,392.40
41 Manatee	14,896.53	19,671.03	14,273.36	48,840.92	3,471.39	213.96	89.61	1,150.79	4,925.75	53,766.67
42 Marion	14,192.62	17,486.71	12,478.43	44,157.76	1,770.16	641.34	82.85	1,478.78	3,973.13	48,130.89
43 Martin	4,783.92	7,222.74	5,209.13	17,215.79	1,244.30	41.14	171.20	520.22	1,976.86	19,192.65
44 Monroe	2,299.32	3,127.23	2,206.80	7,633.35	847.00	53.37	11.46	191.53	1,103.36	8,736.71
45 Nassau	4,279.68	5,278.06	3,586.44	13,144.18	120.48	90.90	9.28	436.88	657.54	13,801.72
46 Okaloosa	10,368.50	12,890.46	8,700.53	31,959.49	1,035.59	241.56	65.14	714.91	2,057.20	34,016.69
47 Okeechobee	1,837.66	2,345.00	1,676.46	5,859.12	379.83	4.94	2.08	205.54	592.39	6,451.51
48 Orange	56,452.57	77,728.61	56,995.62	191,176.80	20,102.59	3,890.10	500.10	4,795.77	29,288.56	220,465.36
49 Osceola	18,655.93	28,309.59	21,488.13	68,453.65	8,592.90	543.18	99.38	1,776.71	11,012.17	79,465.82
50 Palm Beach	51,621.62	71,061.86	54,819.65	177,503.13	20,000.55	1,160.73	397.86	4,243.36	25,802.50	203,305.63
51 Pasco	25,260.07	33,689.66	23,767.80	82,717.53	2,866.88	1,102.09	148.89	1,700.82	5,818.68	88,536.21
52 Pinellas	28,289.60	36,338.82	27,488.03	92,116.45	3,562.98	1,024.46	163.83	2,823.13	7,574.40	99,690.85
53 Polk	34,030.54	45,017.30	32,827.88	111,875.72	7,607.29	486.54	494.30	3,077.67	11,665.80	123,541.52
54 Putnam	3,224.25	3,940.03	2,458.87	9,623.15	366.17	8.02	7.00	309.87	691.06	10,314.21
55 St. Johns	16,130.71	20,972.52	15,281.59	52,384.82	340.43	391.95	128.92	899.35	1,760.65	54,145.47
56 St. Lucie	13,545.99	18,105.56	14,023.04	45,674.59	2,984.11	107.00	17.26	1,152.63	4,261.00	49,935.59
57 Santa Rosa	9,281.66	12,421.10	9,077.50	30,780.26	198.48	439.25	47.21	672.19	1,357.13	32,137.39
58 Sarasota	13,100.02	18,547.85	13,452.29	45,100.16	2,183.31	634.71	96.05	957.62	3,871.69	48,971.85
59 Seminole	20,556.26	26,694.42	20,032.55	67,283.23	2,073.81	345.22	56.04	1,601.78	4,076.85	71,360.08
60 Sumter	3,167.71	3,814.19	2,476.28	9,458.18	215.42	68.54	2.53	323.41	609.90	10,068.08
61 Suwannee	1,886.26	2,348.34	1,614.01	5,848.61	158.76	2.19	1.04	178.45	340.44	6,189.05
62 Taylor	1,054.99	1,044.07	621.27	2,720.33	0.00	12.98	1.23	42.42	56.63	2,776.96
63 Union	858.64	917.65	467.40	2,243.69	0.00	3.34	3.10	101.35	107.79	2,351.48
64 Volusia	18,951.41	24,620.04	17,668.01	61,239.46	1,924.62	680.05	49.84	2,325.20	4,979.71	66,219.17
65 Wakulla	1,898.53	1,924.58	1,344.92	5,168.03	7.24	27.40	5.97	122.78	163.39	5,331.42
66 Walton	3,722.24	4,632.81	3,088.45	11,443.50	514.90	10.60	3.37	226.38	755.25	12,198.75
67 Washington	1,069.69	1,198.09	821.52	3,089.30	14.23	40.63	11.95	81.51	148.32	3,237.62
69 FAMU Lab School	187.79	230.76	184.03	602.58	0.00	0.00	0.00	3.67	3.67	606.25
70 FAU - Palm Beach	240.43	381.17	693.05	1,314.65	3.08	0.00	0.00	0.00	3.08	1,317.73
71 FAU - St. Lucie	572.65	838.86	0.00	1,411.51	43.03	1.20	0.00	0.00	44.23	1,455.74
72 FSU Lab - Broward	414.21	248.06	0.00	662.27	37.35	0.00	0.00	0.00	37.35	699.62
73 FSU Lab - Leon	446.59	754.83	613.57	1,814.99	10.44	0.00	0.00	66.83	77.27	1,892.26
74 UF Lab School	217.13	526.04	486.58	1,229.75	0.00	0.00	0.00	25.20	25.20	1,254.95
75 Virtual School	5,324.02	13,764.60	28,218.02	47,306.64	52.39	0.00	0.00	1,490.96	1,543.35	48,849.99
76 FSU Lab - Bay	0.00	0.00	125.00	125.00	0.00	0.00	0.00	0.00	0.00	125.00

State 837,516.89 1,112,586.28 835,103.33 2,785,206.50 207,353.75 26,656.36 5,302.98 70,562.86 309,875.95 3,095,082.45

2023-24 FEFP Second Calculation
 Nonvirtual Unweighted FTE by Program

District	101	102	103	111	112	113	Group 1	130	254	255	300	Group 2	Grand
	-1-	-2-	-3-	-4-	-5-	-6-	Total	-8-	-9-	-10-	-11-	Total	Total
1 Alachua	7,660.54	8,414.18	6,612.31	2,226.45	3,826.83	1,512.78	30,253.09	637.41	49.66	12.95	548.46	1,248.48	31,501.57
2 Baker	1,334.21	1,525.67	878.69	279.66	331.10	217.31	4,566.64	8.71	17.16	2.41	320.46	348.74	4,915.38
3 Bay	6,095.86	8,009.05	5,795.38	2,035.87	2,098.12	1,226.59	25,260.87	1,145.35	660.35	106.92	564.99	2,477.61	27,738.48
4 Bradford	823.53	864.41	500.19	264.21	379.11	242.68	3,074.13	0.00	12.79	0.11	100.63	113.53	3,187.66
5 Brevard	18,540.76	20,907.35	15,376.56	5,742.57	8,798.90	6,076.51	75,442.65	1,697.09	786.11	105.86	1,216.74	3,805.80	79,248.45
6 Broward	55,800.67	74,424.03	58,154.73	15,224.55	22,566.82	16,013.38	242,184.18	21,521.66	1,909.21	576.43	5,929.72	29,937.02	272,121.20
7 Calhoun	459.66	600.57	397.11	181.95	151.56	117.09	1,907.94	8.53	26.25	1.35	85.76	121.89	2,029.83
8 Charlotte	3,837.04	4,677.03	4,217.15	1,070.97	1,665.85	1,093.36	16,561.40	359.94	177.91	36.40	426.71	1,000.96	17,562.36
9 Citrus	4,232.10	4,868.15	3,542.07	919.87	1,379.39	621.93	15,563.51	107.06	109.17	5.29	502.55	724.07	16,287.58
10 Clay	8,438.85	10,051.36	8,400.62	3,355.81	4,904.72	2,600.48	37,751.84	697.28	311.83	35.18	1,071.57	2,115.86	39,867.70
11 Collier	9,687.14	13,247.35	10,597.45	2,566.19	4,622.68	3,312.75	44,033.56	4,919.77	635.90	75.76	1,027.47	6,658.90	50,692.46
12 Columbia	2,904.67	3,077.56	1,763.63	673.37	777.50	458.24	9,654.97	71.14	66.96	3.53	448.81	590.44	10,245.41
13 Dade	62,314.54	81,728.93	66,809.55	24,423.28	39,920.17	26,559.00	301,755.47	52,904.69	3,938.99	644.38	7,692.42	65,180.48	366,935.95
14 DeSoto	1,055.86	1,508.59	912.98	275.78	314.09	194.63	4,261.93	232.54	0.00	1.49	165.41	399.44	4,661.37
15 Dixie	482.23	614.84	376.02	246.81	167.01	122.40	2,009.31	21.33	10.88	4.58	89.75	126.54	2,135.85
16 Duval	36,126.34	37,839.95	26,752.70	8,702.52	13,537.50	8,422.05	131,381.06	5,994.17	1,046.95	221.75	1,544.42	8,807.29	140,188.35
17 Escambia	10,487.10	11,168.12	7,355.20	2,332.95	3,637.28	2,775.99	37,756.64	561.26	176.43	88.00	1,243.82	2,069.51	39,826.15
18 Flagler	3,098.72	4,258.56	3,231.41	719.94	1,098.14	841.03	13,247.80	276.10	119.51	26.44	350.88	772.93	14,020.73
19 Franklin	284.79	328.09	199.31	81.75	123.02	58.91	1,075.87	19.43	8.98	0.00	23.45	51.86	1,127.73
20 Gadsden	1,267.84	1,379.21	955.12	254.97	327.52	237.50	4,422.16	70.15	36.40	6.74	86.37	199.66	4,621.82
21 Gilchrist	709.14	868.71	472.61	282.70	256.08	134.05	2,723.29	52.29	55.67	8.37	94.44	210.77	2,934.06
22 Glades	502.41	649.51	247.56	137.37	175.88	60.79	1,773.52	49.34	5.59	4.14	14.82	73.89	1,847.41
23 Gulf	443.27	567.88	412.72	140.70	184.53	103.49	1,852.59	12.94	37.92	3.15	42.12	96.13	1,948.72
24 Hamilton	398.51	549.72	361.33	62.93	81.27	72.18	1,525.94	87.53	4.14	0.90	64.81	157.38	1,683.32
25 Hardee	1,207.21	1,576.39	967.59	210.84	311.72	253.11	4,526.86	208.47	10.39	2.69	137.64	359.19	4,886.05
26 Hendry	1,653.91	2,149.91	1,666.58	375.78	478.32	404.81	6,729.31	676.54	28.25	13.55	366.40	1,084.74	7,814.05
27 Hernando	6,186.59	7,821.71	5,623.09	1,724.69	2,063.68	1,313.48	24,733.24	445.52	184.30	75.03	619.52	1,324.37	26,057.61
28 Highlands	2,975.52	3,540.47	2,560.78	806.13	1,105.85	717.81	11,706.56	339.59	35.67	8.88	401.81	785.95	12,492.51
29 Hillsborough	49,766.71	63,128.77	49,403.63	13,186.00	20,928.19	9,469.03	205,882.33	16,707.11	2,157.53	349.51	5,811.50	25,025.65	230,907.98
30 Holmes	886.79	1,041.46	636.11	155.63	205.77	152.90	3,078.66	3.93	0.00	1.02	93.55	98.50	3,177.16
31 Indian River	4,119.89	5,065.41	3,886.19	1,000.74	1,524.74	1,005.56	16,602.53	600.42	144.78	22.58	432.69	1,200.47	17,803.00
32 Jackson	1,623.94	1,754.97	1,131.36	521.72	369.06	212.57	5,613.62	48.01	90.40	3.01	187.51	328.93	5,942.55
33 Jefferson	250.58	253.29	186.30	51.22	89.73	49.46	880.58	43.96	5.17	0.00	36.20	85.33	965.91
34 Lafayette	243.24	312.32	221.02	101.84	118.97	73.68	1,071.07	26.50	1.00	1.00	63.48	91.98	1,163.05
35 Lake	12,481.69	14,999.01	10,171.01	2,936.18	4,169.26	3,070.80	47,827.95	1,532.44	348.62	26.94	1,468.14	3,376.14	51,204.09
36 Lee	21,945.46	28,865.84	21,937.03	3,677.49	6,691.40	5,867.85	88,985.07	11,699.16	946.06	118.87	2,190.03	14,954.12	103,939.19
37 Leon	8,496.29	9,664.03	7,131.23	2,701.47	2,993.15	1,794.72	32,780.89	486.44	172.28	21.76	580.61	1,261.09	34,041.98
38 Levy	1,492.44	1,622.21	966.87	450.12	557.27	333.90	5,422.81	131.94	16.02	4.64	209.26	361.86	5,784.67
39 Liberty	298.95	376.59	252.15	102.71	107.86	61.05	1,199.31	9.05	18.78	9.99	65.94	103.76	1,303.07
40 Madison	599.15	716.05	474.48	155.68	166.88	149.22	2,261.46	11.75	10.80	0.00	95.08	117.63	2,379.09
41 Manatee	11,654.29	14,865.11	10,957.61	3,238.59	4,800.48	3,297.68	48,813.76	3,471.39	213.96	89.61	1,150.79	4,925.75	53,739.51
42 Marion	11,385.28	13,423.58	9,183.91	2,764.38	3,896.24	2,912.08	43,565.47	1,770.16	641.34	82.85	1,463.62	3,957.97	47,523.44
43 Martin	3,591.81	5,564.78	4,431.76	1,192.11	1,656.97	762.98	17,200.41	1,244.30	41.14	171.20	520.22	1,976.86	19,177.27
44 Monroe	1,686.55	2,214.32	1,644.56	609.68	909.46	553.36	7,617.93	847.00	53.37	11.46	191.53	1,103.36	8,721.29
45 Nassau	3,481.39	4,250.53	2,804.83	792.22	1,001.83	746.74	13,077.54	120.48	90.90	9.28	436.62	657.28	13,734.82
46 Okaloosa	8,317.05	9,966.38	6,827.99	2,048.59	2,867.13	1,447.21	31,474.35	1,035.59	241.56	65.14	707.11	2,049.40	33,523.75
47 Okeechobee	1,389.10	1,533.00	1,172.81	445.72	802.50	477.85	5,820.98	379.53	4.94	2.08	203.36	589.91	6,410.89
48 Orange	48,102.38	60,762.08	43,862.96	8,187.65	16,430.81	12,019.26	189,365.14	20,060.85	3,890.10	499.99	4,779.80	29,230.74	218,595.88
49 Osceola	15,234.22	22,178.17	17,048.08	3,077.93	5,524.60	4,165.82	67,228.82	8,574.24	543.18	98.83	1,775.53	10,991.78	78,220.60
50 Palm Beach	38,641.15	52,161.56	44,669.63	12,945.96	18,832.79	10,029.94	177,281.03	20,000.10	1,160.73	397.86	4,240.83	25,799.52	203,080.55
51 Pasco	20,861.04	25,533.96	17,948.13	4,327.22	7,839.06	4,954.36	81,463.77	2,859.32	1,100.89	148.76	1,555.73	5,664.70	87,128.47
52 Pinellas	21,239.63	25,532.68	22,878.58	7,022.98	10,662.78	4,224.61	91,561.26	3,562.49	1,024.11	163.83	2,819.71	7,570.14	99,131.40
53 Polk	27,223.72	33,663.60	24,918.08	6,744.12	11,203.76	7,743.99	111,497.27	7,601.22	486.54	494.30	3,071.49	11,653.55	123,150.82
54 Putnam	2,505.06	2,699.79	1,706.08	714.92	1,229.28	695.52	9,550.65	365.89	8.02	7.00	309.58	690.49	10,241.14
55 St. Johns	12,352.40	14,875.29	10,584.02	3,724.31	5,796.23	4,275.57	51,607.82	340.43	388.95	128.92	899.35	1,757.65	53,365.47
56 St. Lucie	11,106.33	14,396.85	11,670.86	2,404.82	3,630.89	2,273.72	45,483.47	2,983.64	107.00	17.26	1,150.88	4,258.78	49,742.25
57 Santa Rosa	7,488.98	9,515.80	6,955.74	1,616.25	2,555.38	1,795.04	29,927.19	179.83	439.25	47.21	672.19	1,338.48	31,265.67
58 Sarasota	10,048.39	12,984.02	10,036.17	3,049.28	5,549.53	3,320.83	44,988.22	2,183.31	634.71	96.05	955.54	3,869.61	48,857.83
59 Seminole	16,134.97	18,848.32	14,104.76	4,374.91	7,642.77	5,599.18	66,704.91	2,072.19	344.51	56.04	1,598.10	4,070.84	70,775.75
60 Sumter	2,520.37	2,884.04	1,822.97	644.41	920.64	621.12	9,413.55	214.80	68.37	2.53	323.16	608.86	10,022.41
61 Suwannee	1,527.17	1,834.23	1,202.42	349.70	485.17	353.84	5,752.53	158.18	2.19	1.04	178.22	339.63	6,092.16
62 Taylor	836.20	767.26	486.23	218.79	275.32	130.90	2,714.70	0.00	12.98	1.23	42.42	56.63	2,771.33
63 Union	669.83	677.25	343.94	188.81	240.40	123.46	2,243.69	0.00	3.34	3.10	101.35	107.79	2,351.48
64 Volusia	14,790.73	18,089.68	12,675.04	4,110.84	6,301.36	4,684.38	60,652.03	1,920.92	662.50	49.75	2,305.51	4,938.68	65,590.71
65 Wakulla	1,432.19	1,498.52	1,070.27	466.34	425.59	273.27	5,166.18	7.24	27.40	5.97	122.78	163.39	5,329.57
66 Walton	2,946.01	3,605.65	2,584.60	775.77	1,018.14	464.09	11,394.26	514.90	10.60	3.37	225.91	754.78	12,149.04
67 Washington	849.84	912.17	580.02	217.26	279.11	220.63	3,059.03	14.23	40.63	11.95	80.97	147.78	3,206.81
69 FAMU Lab School	180.09	219.74	172.22	7.70	11.02	11.81	602.58	0.00	0.00	0.00	3.67	3.67	606.25
70 FAU - Palm Beach	217.73	350.67	688.05	22.70	30.50	5.00	1,314.65	3.08	0.00	0.00	0.00	3.08	1,317.73
71 FAU - St. Lucie	512.81	745.40	0.00	59.84	93.46	0.00	1,411.51	43.03	1.20	0.00	0.00	44.23	1,455.74
72 FSU Lab - Broward	339.8												

2023-24 FEFP Second Calculation
 Nonvirtual Unweighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	9,886.99	12,241.01	8,125.09	30,253.09	637.41	49.66	12.95	548.46	1,248.48	31,501.57
2 Baker	1,613.87	1,856.77	1,096.00	4,566.64	8.71	17.16	2.41	320.46	348.74	4,915.38
3 Bay	8,131.73	10,107.17	7,021.97	25,260.87	1,145.35	660.35	106.92	564.99	2,477.61	27,738.48
4 Bradford	1,087.74	1,243.52	742.87	3,074.13	0.00	12.79	0.11	100.63	113.53	3,187.66
5 Brevard	24,283.33	29,706.25	21,453.07	75,442.65	1,697.09	786.11	105.86	1,216.74	3,805.80	79,248.45
6 Broward	71,025.22	96,990.85	74,168.11	242,184.18	21,521.66	1,909.21	576.43	5,929.72	29,937.02	272,121.20
7 Calhoun	641.61	752.13	514.20	1,907.94	8.53	26.25	1.35	85.76	121.89	2,029.83
8 Charlotte	4,908.01	6,342.88	5,310.51	16,561.40	359.94	177.91	36.40	426.71	1,000.96	17,562.36
9 Citrus	5,151.97	6,247.54	4,164.00	15,563.51	107.06	109.17	5.29	502.55	724.07	16,287.58
10 Clay	11,794.66	14,956.08	11,001.10	37,751.84	697.28	311.83	35.18	1,071.57	2,115.86	39,867.70
11 Collier	12,253.33	17,870.03	13,910.20	44,033.56	4,919.77	635.90	75.76	1,027.47	6,658.90	50,692.46
12 Columbia	3,578.04	3,855.06	2,221.87	9,654.97	71.14	66.96	3.53	448.81	590.44	10,245.41
13 Dade	86,737.82	121,649.10	93,368.55	301,755.47	52,904.69	3,938.99	644.38	7,692.42	65,180.48	366,935.95
14 DeSoto	1,331.64	1,822.68	1,107.61	4,261.93	232.54	0.00	1.49	165.41	399.44	4,661.37
15 Dixie	729.04	781.85	498.42	2,009.31	21.33	10.88	4.58	89.75	126.54	2,135.85
16 Duval	44,828.86	51,377.45	35,174.75	131,381.06	5,994.17	1,046.95	221.75	1,544.42	8,807.29	140,188.35
17 Escambia	12,820.05	14,805.40	10,131.19	37,756.64	561.26	176.43	88.00	1,243.82	2,069.51	39,826.15
18 Flagler	3,818.66	5,356.70	4,072.44	13,247.80	276.10	119.51	26.44	350.88	772.93	14,020.73
19 Franklin	366.54	451.11	258.22	1,075.87	19.43	8.98	0.00	23.45	51.86	1,127.73
20 Gadsden	1,522.81	1,706.73	1,192.62	4,422.16	70.15	36.40	6.74	86.37	199.66	4,621.82
21 Gilchrist	991.84	1,124.79	606.66	2,723.29	52.29	55.67	8.37	94.44	210.77	2,934.06
22 Glades	639.78	825.39	308.35	1,773.52	49.34	5.59	4.14	14.82	73.89	1,847.41
23 Gulf	583.97	752.41	516.21	1,852.59	12.94	37.92	3.15	42.12	96.13	1,948.72
24 Hamilton	461.44	630.99	433.51	1,525.94	87.53	4.14	0.90	64.81	157.38	1,683.32
25 Hardee	1,418.05	1,888.11	1,220.70	4,526.86	208.47	10.39	2.69	137.64	359.19	4,886.05
26 Hendry	2,029.69	2,628.23	2,071.39	6,729.31	676.54	28.25	13.55	366.40	1,084.74	7,814.05
27 Hernando	7,911.28	9,885.39	6,936.57	24,733.24	445.52	184.30	75.03	619.52	1,324.37	26,057.61
28 Highlands	3,781.65	4,646.32	3,278.59	11,706.56	339.59	35.67	8.88	401.81	785.95	12,492.51
29 Hillsborough	62,952.71	84,056.96	58,872.66	205,882.33	16,707.11	2,157.53	349.51	5,811.50	25,025.65	230,907.98
30 Holmes	1,042.42	1,247.23	789.01	3,078.66	3.93	0.00	1.02	93.55	98.50	3,177.16
31 Indian River	5,120.63	6,590.15	4,891.75	16,602.53	600.42	144.78	22.58	432.69	1,200.47	17,803.00
32 Jackson	2,145.66	2,124.03	1,343.93	5,613.62	48.01	90.40	3.01	187.51	328.93	5,942.55
33 Jefferson	301.80	343.02	235.76	880.58	43.96	5.17	0.00	36.20	85.33	965.91
34 Lafayette	345.08	431.29	294.70	1,071.07	26.50	1.00	1.00	63.48	91.98	1,163.05
35 Lake	15,417.87	19,168.27	13,241.81	47,827.95	1,532.44	348.62	26.94	1,468.14	3,376.14	51,204.09
36 Lee	25,622.95	35,557.24	27,804.88	88,985.07	11,699.16	946.06	118.87	2,190.03	14,954.12	103,939.19
37 Leon	11,197.76	12,657.18	8,925.95	32,780.89	486.44	172.28	21.76	580.61	1,261.09	34,041.98
38 Levy	1,942.56	2,179.48	1,300.77	5,422.81	131.94	16.02	4.64	209.26	361.86	5,784.67
39 Liberty	401.66	484.45	313.20	1,199.31	9.05	18.78	9.99	65.94	103.76	1,303.07
40 Madison	754.83	882.93	623.70	2,261.46	11.75	10.80	0.00	95.08	117.63	2,379.09
41 Manatee	14,892.88	19,665.59	14,255.29	48,813.76	3,471.39	213.96	89.61	1,150.79	4,925.75	53,739.51
42 Marion	14,149.66	17,319.82	12,095.99	43,565.47	1,770.16	641.34	82.85	1,463.62	3,957.97	47,523.44
43 Martin	4,783.92	7,221.75	5,194.74	17,200.41	1,244.30	41.14	171.20	520.22	1,976.86	19,177.27
44 Monroe	2,296.23	3,123.78	2,197.92	7,617.93	847.00	53.37	11.46	191.53	1,103.36	8,721.29
45 Nassau	4,273.61	5,252.36	3,551.57	13,077.54	120.48	90.90	9.28	436.62	657.28	13,734.82
46 Okaloosa	10,365.64	12,833.51	8,275.20	31,474.35	1,035.59	241.56	65.14	707.11	2,049.40	33,523.75
47 Okeechobee	1,834.82	2,335.50	1,650.66	5,820.98	379.53	4.94	2.08	203.36	589.91	6,410.89
48 Orange	56,290.03	77,192.89	55,882.22	189,365.14	20,060.85	3,890.10	499.99	4,779.80	29,230.74	218,595.88
49 Osceola	18,312.15	27,702.77	21,213.90	67,228.82	8,574.24	543.18	98.83	1,775.53	10,991.78	78,220.60
50 Palm Beach	51,587.11	70,994.35	54,699.57	177,281.03	20,000.10	1,160.73	397.86	4,240.83	25,799.52	203,080.55
51 Pasco	25,188.26	33,373.02	22,902.49	81,463.77	2,859.32	1,100.89	148.76	1,555.73	5,664.70	87,128.47
52 Pinellas	28,262.61	36,195.46	27,103.19	91,561.26	3,562.49	1,024.11	163.83	2,819.71	7,570.14	99,131.40
53 Polk	33,967.84	44,867.36	32,662.07	111,497.27	7,601.22	486.54	494.30	3,071.49	11,653.55	123,150.82
54 Putnam	3,219.98	3,929.07	2,401.60	9,550.65	365.89	8.02	7.00	309.58	690.49	10,241.14
55 St. Johns	16,076.71	20,671.52	14,859.59	51,607.82	340.43	388.95	128.92	899.35	1,757.65	53,365.47
56 St. Lucie	13,511.15	18,027.74	13,944.58	45,483.47	2,983.64	107.00	17.26	1,150.88	4,258.78	49,742.25
57 Santa Rosa	9,105.23	12,071.18	8,750.78	29,927.19	179.83	439.25	47.21	672.19	1,338.48	31,265.67
58 Sarasota	13,097.67	18,533.55	13,357.00	44,988.22	2,183.31	634.71	96.05	955.54	3,869.61	48,857.83
59 Seminole	20,509.88	26,491.09	19,703.94	66,704.91	2,072.19	344.51	56.04	1,598.10	4,070.84	70,775.75
60 Sumter	3,164.78	3,804.68	2,444.09	9,413.55	214.80	68.37	2.53	323.16	608.86	10,022.41
61 Suwannee	1,876.87	2,319.40	1,556.26	5,752.53	158.18	2.19	1.04	178.22	339.63	6,092.16
62 Taylor	1,054.99	1,042.58	617.13	2,714.70	0.00	12.98	1.23	42.42	56.63	2,771.33
63 Union	858.64	917.65	467.40	2,243.69	0.00	3.34	3.10	101.35	107.79	2,351.48
64 Volusia	18,901.57	24,391.04	17,359.42	60,652.03	1,920.92	662.50	49.75	2,305.51	4,938.68	65,590.71
65 Wakulla	1,898.53	1,924.11	1,343.54	5,166.18	7.24	27.40	5.97	122.78	163.39	5,329.57
66 Walton	3,721.78	4,623.79	3,048.69	11,394.26	514.90	10.60	3.37	225.91	754.78	12,149.04
67 Washington	1,067.10	1,191.28	800.65	3,059.03	14.23	40.63	11.95	80.97	147.78	3,206.81
69 FAMU Lab School	187.79	230.76	184.03	602.58	0.00	0.00	0.00	3.67	3.67	606.25
70 FAU - Palm Beach	240.43	381.17	693.05	1,314.65	3.08	0.00	0.00	0.00	3.08	1,317.73
71 FAU - St. Lucie	572.65	838.86	0.00	1,411.51	43.03	1.20	0.00	0.00	44.23	1,455.74
72 FSU Lab - Broward	414.21	248.06	0.00	662.27	37.35	0.00	0.00	0.00	37.35	699.62
73 FSU Lab - Leon	446.59	754.73	613.07	1,814.39	10.44	0.00	0.00	66.83	77.27	1,891.66
74 UF Lab School	217.13	525.92	483.70	1,226.75	0.00	0.00	0.00	25.20	25.20	1,251.95
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	125.00	125.00	0.00	0.00	0.00	0.00	0.00	125.00

State 827,923.99 1,089,220.51 793,981.22 2,711,125.72 207,002.67 26,619.22 5,298.21 68,393.94 307,314.04 3,018,439.76

2023-24 FEFP Second Calculation
 Family Empowerment Scholarship FTE by Program

District	101	102	103	111	112	113	Group 1	130	254	255	300	Group 2	Grand
	-1-	-2-	-3-	-4-	-5-	-6-	Total	-8-	-9-	-10-	-11-	Total	Total
1 Alachua	942.69	922.11	367.09	458.54	607.33	307.88	3,605.64	0.00	14.75	4.95	0.00	19.70	3,625.34
2 Baker	18.61	17.12	8.88	22.07	29.07	15.95	111.70	0.00	7.62	1.02	0.00	8.64	120.34
3 Bay	106.20	84.23	25.83	115.68	195.03	107.63	634.60	0.00	72.55	11.39	0.00	83.94	718.54
4 Bradford	102.19	86.70	47.11	37.02	64.77	26.06	363.85	0.00	0.00	0.00	0.00	0.00	363.85
5 Brevard	1,304.92	1,004.73	420.90	1,154.99	1,425.26	782.65	6,093.45	0.00	186.96	44.07	0.00	231.03	6,324.48
6 Broward	6,673.92	5,619.09	3,275.83	2,863.24	3,490.75	2,037.67	23,960.50	0.00	453.97	120.30	0.00	574.27	24,534.77
7 Calhoun	6.09	6.04	0.00	5.15	0.00	2.02	19.30	0.00	3.16	0.00	0.00	3.16	22.46
8 Charlotte	266.80	239.92	64.43	100.31	153.11	80.26	904.83	0.00	20.04	7.64	0.00	27.68	932.51
9 Citrus	311.38	192.23	49.25	106.51	162.59	75.49	897.45	0.00	4.04	3.91	0.00	7.95	905.40
10 Clay	331.60	256.97	103.23	237.37	409.86	243.19	1,582.22	0.00	48.23	11.69	0.00	59.92	1,642.14
11 Collier	643.08	727.34	409.17	297.26	415.79	223.83	2,716.47	0.00	69.67	13.17	0.00	82.84	2,799.31
12 Columbia	194.98	211.22	97.28	70.12	153.63	84.31	811.54	0.00	7.54	1.03	0.00	8.57	820.11
13 Dade	11,157.00	6,943.15	4,089.35	5,130.57	4,799.89	3,174.86	35,294.82	0.00	948.88	194.38	0.00	1,143.26	36,438.08
14 DeSoto	30.96	30.84	20.87	28.30	60.17	30.27	201.41	0.00	0.00	1.25	0.00	1.25	202.66
15 Dixie	18.01	22.34	15.51	13.19	40.57	27.38	137.00	0.00	1.79	0.00	0.00	1.79	138.79
16 Duval	3,905.32	3,388.11	1,824.30	1,277.39	2,207.34	1,625.93	14,228.39	0.00	236.53	45.18	0.00	281.71	14,510.10
17 Escambia	897.69	832.11	392.44	211.99	391.42	258.55	2,984.20	0.00	24.57	7.52	0.00	32.09	3,016.29
18 Flagler	242.27	169.10	49.35	107.74	171.07	91.43	830.96	0.00	4.67	2.99	0.00	7.66	838.62
19 Franklin	13.97	5.56	7.24	4.41	0.00	2.12	33.30	0.00	1.98	0.00	0.00	1.98	35.28
20 Gadsden	124.12	146.21	88.09	40.16	46.59	40.63	485.80	0.00	3.86	2.03	0.00	5.89	491.69
21 Gilchrist	58.51	60.67	31.28	32.29	39.02	26.30	248.07	0.00	8.19	2.19	0.00	10.38	258.45
22 Glades	17.86	16.65	2.88	7.53	5.36	1.73	52.01	0.00	0.00	0.00	0.00	0.00	52.01
23 Gulf	29.92	39.57	14.83	3.00	6.10	2.07	95.49	0.00	1.01	1.26	0.00	2.27	97.76
24 Hamilton	37.69	31.73	16.59	8.29	25.35	11.66	131.31	0.00	0.84	0.00	0.00	0.84	132.15
25 Hardee	26.02	18.81	1.43	11.12	13.30	5.08	75.76	0.00	0.00	1.19	0.00	1.19	76.95
26 Hendry	138.95	154.11	48.49	21.99	46.33	23.83	433.70	0.00	1.24	1.02	0.00	2.26	435.96
27 Hernando	438.22	302.57	139.82	301.55	435.62	235.08	1,852.86	0.00	56.28	25.15	0.00	81.43	1,934.29
28 Highlands	308.09	218.39	62.90	83.85	147.54	42.19	862.96	0.00	3.17	0.00	0.00	3.17	866.13
29 Hillsborough	3,668.52	3,575.18	1,991.88	1,731.30	2,437.30	1,372.66	14,776.84	0.00	339.54	77.68	0.00	417.22	15,194.06
30 Holmes	25.83	23.56	2.95	11.33	11.17	9.87	84.71	0.00	0.00	0.00	0.00	0.00	84.71
31 Indian River	283.94	315.32	108.94	103.48	198.47	91.71	1,101.86	0.00	12.28	4.72	0.00	17.00	1,118.86
32 Jackson	69.84	53.38	19.99	15.68	17.73	8.79	185.41	0.00	5.17	1.22	0.00	6.39	191.80
33 Jefferson	68.62	77.67	50.02	20.11	27.28	16.37	260.07	0.00	1.12	0.00	0.00	1.12	261.19
34 Lafayette	7.85	11.12	5.96	5.88	3.36	1.09	35.26	0.00	0.00	0.00	0.00	0.00	35.26
35 Lake	826.05	632.76	287.77	599.16	827.74	527.96	3,701.44	0.00	84.76	5.32	0.00	90.08	3,791.52
36 Lee	1,184.57	1,064.03	518.02	532.31	777.39	427.43	4,503.75	0.00	42.14	16.11	0.00	58.25	4,562.00
37 Leon	535.72	446.12	240.08	392.25	417.11	236.96	2,268.24	0.00	26.94	6.07	0.00	33.01	2,301.25
38 Levy	85.82	87.51	50.69	37.11	57.85	33.58	352.56	0.00	2.98	0.00	0.00	2.98	355.54
39 Liberty	3.70	2.12	1.05	5.00	3.68	0.84	16.39	0.00	3.82	3.85	0.00	7.67	24.06
40 Madison	37.04	14.98	9.68	3.77	12.48	4.91	82.86	0.00	0.00	0.00	0.00	0.00	82.86
41 Manatee	646.43	574.52	280.31	434.51	779.65	451.59	3,167.01	0.00	92.81	14.95	0.00	107.76	3,274.77
42 Marion	989.75	761.86	360.62	453.22	635.37	293.77	3,494.59	0.00	58.89	4.21	0.00	63.10	3,557.69
43 Martin	275.56	214.88	49.64	175.80	249.56	77.89	1,043.33	0.00	5.54	9.07	0.00	14.61	1,057.94
44 Monroe	130.60	84.25	11.59	64.32	44.80	20.27	355.83	0.00	3.96	0.00	0.00	3.96	359.79
45 Nassau	253.04	185.29	51.38	98.17	150.26	91.53	829.67	0.00	8.29	1.02	0.00	9.31	838.98
46 Okaloosa	600.86	381.96	97.51	240.16	410.32	147.18	1,877.99	0.00	34.57	9.85	0.00	44.42	1,922.41
47 Okeechobee	131.76	80.84	9.85	39.49	26.48	7.60	296.02	0.00	0.00	0.87	0.00	0.87	296.89
48 Orange	4,349.57	3,153.59	1,384.16	1,700.17	2,340.46	1,305.34	14,233.29	0.00	626.43	122.72	0.00	749.15	14,982.44
49 Osceola	1,455.03	1,262.70	776.99	648.91	893.72	618.97	5,656.32	0.00	99.10	21.45	0.00	120.55	5,776.87
50 Palm Beach	3,750.01	3,735.68	2,166.08	2,257.93	2,598.35	1,622.51	16,130.56	0.00	204.23	63.11	0.00	267.34	16,397.90
51 Pasco	805.83	642.20	284.01	604.08	1,034.31	674.18	4,044.61	0.00	178.13	47.61	0.00	225.74	4,270.35
52 Pinellas	2,771.21	3,174.99	1,702.32	1,084.27	1,759.46	968.74	11,460.99	0.00	167.55	40.79	0.00	208.34	11,669.33
53 Polk	1,821.06	1,654.01	676.59	1,038.18	1,709.67	875.75	7,775.26	0.00	85.68	57.04	0.00	142.72	7,917.98
54 Putnam	148.95	109.02	43.66	30.28	77.29	30.24	439.44	0.00	0.00	0.88	0.00	0.88	440.32
55 St. Johns	508.54	393.64	121.28	471.52	656.08	303.67	2,454.73	0.00	115.99	47.97	0.00	163.96	2,618.69
56 St. Lucie	1,069.82	713.70	300.80	564.77	501.74	238.42	3,389.25	0.00	37.27	6.91	0.00	44.18	3,433.43
57 Santa Rosa	545.06	397.89	111.82	164.83	221.40	123.59	1,564.59	0.00	33.06	4.12	0.00	37.18	1,601.77
58 Sarasota	891.40	802.54	421.33	333.58	474.17	334.61	3,257.63	0.00	98.32	15.87	0.00	114.19	3,371.82
59 Seminole	1,518.02	1,573.04	728.67	881.59	1,252.06	621.90	6,575.28	0.00	149.54	34.35	0.00	183.89	6,759.17
60 Sumter	62.05	44.41	15.71	47.63	72.41	39.33	281.54	0.00	17.60	0.00	0.00	17.60	299.14
61 Suwannee	100.13	95.37	53.54	44.49	76.85	52.60	422.98	0.00	0.00	1.04	0.00	1.04	424.02
62 Taylor	75.48	58.02	29.17	15.38	20.37	8.23	206.65	0.00	1.04	0.00	0.00	1.04	207.69
63 Union	17.78	19.03	11.67	7.32	17.76	5.33	78.89	0.00	0.98	0.98	0.00	1.96	80.85
64 Volusia	1,417.65	983.81	373.00	476.64	834.72	446.86	4,532.68	0.00	123.55	18.60	0.00	142.15	4,674.83
65 Wakulla	30.33	21.58	23.23	38.13	44.00	27.62	184.89	0.00	1.21	0.00	0.00	1.21	186.10
66 Walton	183.42	145.21	45.41	107.62	124.18	46.39	652.23	0.00	1.05	2.02	0.00	3.07	655.30
67 Washington	53.59	34.58	16.42	13.39	22.89	5.92	146.79	0.00	1.95	0.00	0.00	1.95	148.74
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70 FAU - Palm Beach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
71 FAU - St. Lucie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FSU Lab - Leon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 UF Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

State 59,747.49 49,349.98 25,108.16 28,245.39 37,362.75 21,758.25 221,572.02 0.00 4,847.03 1,143.73 0.00 5,990.76 227,562.78

2023-24 FEFP Second Calculation
 Reported Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,114.68	12,297.42	8,237.78	31,649.88	771.28	184.04	73.91	590.16	1,619.39	33,269.27
2 Baker	1,811.51	1,856.83	1,084.49	4,752.83	10.52	63.59	13.75	343.98	431.84	5,184.67
3 Bay	9,139.25	10,147.26	7,013.34	26,299.85	1,383.58	2,447.26	610.19	611.15	5,052.18	31,352.03
4 Bradford	1,221.05	1,245.71	753.75	3,220.51	0.00	47.40	2.40	108.00	157.80	3,378.31
5 Brevard	27,297.34	29,892.84	21,549.20	78,739.38	2,050.93	2,913.32	604.14	1,314.95	6,883.34	85,622.72
6 Broward	79,731.53	97,144.44	73,562.78	250,438.75	25,998.17	7,075.53	3,289.69	6,363.49	42,726.88	293,165.63
7 Calhoun	721.20	762.30	548.92	2,032.42	10.30	97.28	7.70	93.15	208.43	2,240.85
8 Charlotte	5,515.46	6,369.06	5,340.12	17,224.64	434.81	659.33	211.04	458.01	1,763.19	18,987.83
9 Citrus	5,798.29	6,307.46	4,181.06	16,286.81	129.78	404.58	30.82	543.28	1,108.46	17,395.27
10 Clay	13,263.92	15,042.04	11,179.55	39,485.51	842.31	1,155.64	200.77	1,164.05	3,362.77	42,848.28
11 Collier	13,759.11	17,958.55	13,743.77	45,461.43	5,943.08	2,356.65	432.36	1,101.45	9,833.54	55,294.97
12 Columbia	4,014.56	3,859.97	2,221.43	10,095.96	85.94	248.15	26.42	482.44	842.95	10,938.91
13 Dade	97,535.24	122,063.52	92,612.73	312,211.49	63,923.49	14,634.55	3,677.48	8,255.39	90,490.91	402,702.40
14 DeSoto	1,499.82	1,829.63	1,108.02	4,437.47	281.28	0.00	8.50	179.66	469.44	4,906.91
15 Dixie	817.98	781.98	499.29	2,099.25	25.77	40.32	26.14	96.53	188.76	2,288.01
16 Duval	50,555.60	51,942.40	35,696.20	138,194.20	7,256.14	3,882.81	1,265.53	1,660.21	14,064.69	152,258.89
17 Escambia	14,410.12	14,859.69	10,147.51	39,417.32	678.00	653.85	502.22	1,336.90	3,170.97	42,588.29
18 Flagler	4,311.83	5,401.57	4,132.68	13,846.08	334.25	442.90	152.09	376.14	1,305.38	15,151.46
19 Franklin	412.09	456.98	270.59	1,139.66	23.47	33.28	0.00	25.33	82.08	1,221.74
20 Gadsden	1,709.71	1,711.98	1,191.40	4,613.09	84.74	134.90	38.47	92.75	350.86	4,963.95
21 Gilchrist	1,114.27	1,131.29	626.23	2,871.79	63.17	206.31	47.77	101.93	419.18	3,290.97
22 Glades	719.17	827.91	307.11	1,854.19	59.60	20.72	23.63	15.89	119.84	1,974.03
23 Gulf	655.21	752.93	517.37	1,925.51	15.63	140.53	17.98	45.35	219.49	2,145.00
24 Hamilton	517.74	634.10	438.42	1,590.26	105.74	15.34	5.14	69.97	196.19	1,786.45
25 Hardee	1,592.57	1,890.96	1,233.40	4,716.93	251.83	38.51	15.35	148.19	453.88	5,170.81
26 Hendry	3,681.66	4,913.39	4,047.84	12,642.89	902.74	108.29	82.81	771.94	1,865.78	14,508.67
27 Hernando	8,878.71	9,999.28	7,026.84	25,904.83	539.60	683.02	431.73	673.68	2,328.03	28,232.86
28 Highlands	4,255.43	4,688.61	3,300.55	12,244.59	411.20	132.19	50.68	435.35	1,029.42	13,274.01
29 Hillsborough	71,834.41	85,669.49	59,461.89	216,965.79	20,287.93	7,995.81	1,994.65	6,229.93	36,508.32	253,474.11
30 Holmes	1,171.64	1,270.17	827.79	3,269.60	4.75	0.00	5.82	100.47	111.04	3,380.64
31 Indian River	5,751.87	6,605.33	4,852.10	17,209.30	725.31	536.55	128.86	463.95	1,854.67	19,063.97
32 Jackson	2,414.40	2,138.22	1,358.48	5,911.10	58.00	335.02	17.18	201.68	611.88	6,522.98
33 Jefferson	338.62	343.31	238.46	920.39	53.10	19.16	0.00	38.89	111.15	1,031.54
34 Lafayette	387.18	431.29	291.69	1,110.16	32.01	3.71	5.71	68.05	109.48	1,219.64
35 Lake	17,350.13	19,283.16	13,241.01	49,874.30	1,853.58	1,298.32	153.75	1,576.79	4,882.44	54,756.74
36 Lee	28,801.13	35,734.78	27,655.63	92,191.54	14,141.67	3,509.17	678.39	2,359.40	20,688.63	112,880.17
37 Leon	12,584.50	12,684.91	8,855.10	34,124.51	587.62	638.47	124.18	623.38	1,973.65	36,098.16
38 Levy	2,180.88	2,189.12	1,306.10	5,676.10	159.38	59.37	26.48	224.99	470.22	6,146.32
39 Liberty	450.66	485.15	313.21	1,249.02	10.93	69.60	57.01	70.69	208.23	1,457.25
40 Madison	849.72	888.61	621.28	2,359.61	14.19	40.02	0.00	101.93	156.14	2,515.75
41 Manatee	16,713.91	19,671.03	14,102.08	50,487.02	4,193.44	792.94	511.40	1,233.65	6,731.43	57,218.45
42 Marion	15,924.12	17,486.71	12,328.69	45,739.52	2,138.35	2,376.81	472.82	1,585.25	6,573.23	52,312.75
43 Martin	5,367.56	7,222.74	5,146.62	17,736.92	1,503.11	152.46	977.04	557.68	3,190.29	20,927.21
44 Monroe	2,579.84	3,127.23	2,180.32	7,887.39	1,023.18	197.79	65.40	205.32	1,491.69	9,379.08
45 Nassau	4,801.80	5,278.06	3,543.40	13,623.26	145.54	336.88	52.96	468.34	1,003.72	14,626.98
46 Okaloosa	11,633.46	12,890.46	8,596.12	33,120.04	1,250.99	895.22	371.75	766.38	3,284.34	36,404.38
47 Okeechobee	2,061.85	2,345.00	1,656.34	6,063.19	458.83	18.31	11.87	220.34	709.35	6,772.54
48 Orange	63,339.78	77,728.61	56,311.67	197,380.06	24,283.93	14,416.71	2,854.07	5,141.07	46,695.78	244,075.84
49 Osceola	20,931.95	28,309.59	21,230.27	70,471.81	10,380.22	2,013.03	567.16	1,904.63	14,865.04	85,336.85
50 Palm Beach	57,919.46	71,061.86	54,161.81	183,143.13	24,160.66	4,301.67	2,270.59	4,548.88	35,281.80	218,424.93
51 Pasco	28,341.80	33,689.66	23,482.59	85,514.05	3,463.19	4,084.35	849.72	1,823.28	10,220.54	95,734.59
52 Pinellas	31,740.93	36,338.82	27,158.17	95,237.92	4,304.08	3,796.65	934.98	3,026.40	12,062.11	107,300.03
53 Polk	38,182.27	45,017.30	32,433.95	115,633.52	9,189.61	1,803.12	2,820.97	3,299.26	17,112.96	132,746.48
54 Putnam	3,617.61	3,940.03	2,429.36	9,987.00	442.33	29.72	39.95	332.18	844.18	10,831.18
55 St. Johns	18,098.66	20,972.52	15,098.21	54,169.39	411.24	1,452.57	735.75	964.10	3,563.66	57,733.05
56 St. Lucie	15,198.60	18,105.56	13,854.76	47,158.92	3,604.80	396.54	98.50	1,235.62	5,335.46	52,494.38
57 Santa Rosa	10,414.02	12,421.10	8,968.57	31,803.69	239.76	1,627.86	269.43	720.59	2,857.64	34,661.33
58 Sarasota	14,698.22	18,547.85	13,290.86	46,536.93	2,637.44	2,352.24	548.16	1,026.57	6,564.41	53,101.34
59 Seminole	23,064.12	26,694.42	19,792.16	69,550.70	2,505.16	1,279.39	319.82	1,717.11	5,821.48	75,372.18
60 Sumter	3,554.17	3,814.19	2,446.56	9,814.92	260.23	254.01	14.44	346.70	875.38	10,690.30
61 Suwannee	2,116.38	2,348.34	1,594.64	6,059.36	191.78	8.12	5.94	191.30	397.14	6,456.50
62 Taylor	1,183.70	1,044.07	613.81	2,841.58	0.00	48.10	7.02	45.47	100.59	2,942.17
63 Union	963.39	917.65	461.79	2,342.83	0.00	12.38	17.69	108.65	138.72	2,481.55
64 Volusia	21,263.48	24,620.04	17,455.99	63,339.51	2,324.94	2,520.27	284.44	2,492.61	7,622.26	70,961.77
65 Wakulla	2,130.15	1,924.58	1,328.78	5,383.51	8.75	101.54	34.07	131.62	275.98	5,659.49
66 Walton	4,176.35	4,632.81	3,051.39	11,860.55	622.00	39.28	19.23	242.68	923.19	12,783.74
67 Washington	1,200.19	1,198.09	811.66	3,209.94	17.19	150.57	68.20	87.38	323.34	3,533.28
69 FAMU Lab School	210.70	230.76	181.82	623.28	0.00	0.00	0.00	3.93	3.93	627.21
70 FAU - Palm Beach	269.76	381.17	684.73	1,335.66	3.72	0.00	0.00	0.00	3.72	1,339.38
71 FAU - St. Lucie	642.51	838.86	0.00	1,481.37	51.98	4.45	0.00	0.00	56.43	1,537.80
72 FSU Lab - Broward	464.74	248.06	0.00	712.80	45.12	0.00	0.00	0.00	45.12	757.92
73 FSU Lab - Leon	501.07	754.83	606.21	1,862.11	12.61	0.00	0.00	71.64	84.25	1,946.36
74 UF Lab School	243.62	526.04	480.74	1,250.40	0.00	0.00	0.00	27.01	27.01	1,277.41
75 Virtual School	5,973.55	13,764.60	27,879.40	47,617.55	63.29	0.00	0.00	1,598.31	1,661.60	49,279.15
76 FSU Lab - Bay	0.00	0.00	123.50	123.50	0.00	0.00	0.00	0.00	0.00	123.50

State 939,693.91 1,112,586.28 825,082.08 2,877,362.27 250,483.29 98,788.47 30,264.11 75,643.42 455,179.29 3,332,541.56

2023-24 FEFP Second Calculation
 Funded Weighted FTE

District	Basic Education Grades K-3 101 & 111 -1-	Basic Education Grades 4-8 102 & 112 -2-	Basic Education Grades 9-12 103 & 113 -3-	ESOL/Intensive English Grades K-12 130 -4-	ESE Support Level IV 254 -5-	ESE Support Level V 255 -6-	Career Education Grades 9-12 300 -7-	Total Weighted FTE ¹ -8-	Additional Weighted FTE ² -9-	Total Projected Weighted FTE -10-
1 Alachua	11,114.68	12,297.42	8,237.78	771.28	184.04	73.91	590.16	33,269.27	1,180.55	34,449.82
2 Baker	1,811.51	1,856.83	1,084.49	10.52	63.59	13.75	343.98	5,184.67	110.48	5,295.15
3 Bay	9,139.25	10,147.26	7,013.34	1,383.58	2,447.26	610.19	611.15	31,352.03	598.42	31,950.45
4 Bradford	1,221.05	1,245.71	753.75	0.00	47.40	2.40	108.00	3,378.31	31.07	3,409.38
5 Brevard	27,297.34	29,892.84	21,549.20	2,050.93	2,913.32	604.14	1,314.95	85,622.72	2,364.64	87,987.36
6 Broward	79,731.53	97,144.44	73,562.78	25,998.17	7,075.53	3,289.69	6,363.49	293,165.63	8,710.55	301,876.18
7 Calhoun	721.20	762.30	548.92	10.30	97.28	7.70	93.15	2,240.85	55.57	2,296.42
8 Charlotte	5,515.46	6,369.06	5,340.12	434.81	659.33	211.04	458.01	18,987.83	655.41	19,643.24
9 Citrus	5,798.29	6,307.46	4,181.06	129.78	404.58	30.82	543.28	17,395.27	299.12	17,694.39
10 Clay	13,263.92	15,042.04	11,179.55	842.31	1,155.64	200.77	1,164.05	42,848.28	886.69	43,734.97
11 Collier	13,759.11	17,958.55	13,743.77	5,943.08	2,356.65	432.36	1,101.45	55,294.97	1,485.96	56,780.93
12 Columbia	4,014.56	3,859.97	2,221.43	85.94	248.15	26.42	482.44	10,938.91	102.52	11,041.43
13 Dade	97,535.24	122,063.52	92,612.73	63,923.49	14,634.55	3,677.48	8,255.39	402,702.40	8,592.96	411,295.36
14 DeSoto	1,499.82	1,829.63	1,108.02	281.28	0.00	8.50	179.66	4,906.91	76.25	4,983.16
15 Dixie	817.98	781.98	499.29	25.77	40.32	26.14	96.53	2,288.01	42.76	2,330.77
16 Duval	50,555.60	51,942.40	35,696.20	7,256.14	3,882.81	1,265.53	1,660.21	152,258.89	2,342.92	154,601.81
17 Escambia	14,410.12	14,859.69	10,147.51	678.00	653.85	502.22	1,336.90	42,588.29	982.63	43,570.92
18 Flagler	4,311.83	5,401.57	4,132.68	334.25	442.90	152.09	376.14	15,151.46	333.91	15,485.37
19 Franklin	412.09	456.98	270.59	23.47	33.28	0.00	25.33	1,221.74	10.67	1,232.41
20 Gadsden	1,709.71	1,711.98	1,191.40	84.74	134.90	38.47	92.75	4,963.95	75.92	5,039.87
21 Gilchrist	1,114.27	1,131.29	626.23	63.17	206.31	47.77	101.93	3,290.97	88.04	3,379.01
22 Glades	719.17	827.91	307.11	59.60	20.72	23.63	15.89	1,974.03	31.74	2,005.77
23 Gulf	655.21	752.93	517.37	15.63	140.53	17.98	45.35	2,145.00	10.80	2,155.80
24 Hamilton	517.74	634.10	438.42	105.74	15.34	5.14	69.97	1,786.45	28.78	1,815.23
25 Hardee	1,592.57	1,890.96	1,233.40	251.83	38.51	15.35	148.19	5,170.81	79.45	5,250.26
26 Hendry	3,681.66	4,913.39	4,047.84	902.74	108.29	82.81	771.94	14,508.67	244.62	14,753.29
27 Hernando	8,878.71	9,999.28	7,026.84	539.60	683.02	431.73	673.68	28,232.86	584.81	28,817.67
28 Highlands	4,255.43	4,688.61	3,300.55	411.20	132.19	50.68	435.35	13,274.01	192.98	13,466.99
29 Hillsborough	71,834.41	85,669.49	59,461.89	20,287.93	7,995.81	1,994.65	6,229.93	253,474.11	5,956.29	259,430.40
30 Holmes	1,171.64	1,270.17	827.79	4.75	0.00	5.82	100.47	3,380.64	26.92	3,407.56
31 Indian River	5,751.87	6,605.33	4,852.10	725.31	536.55	128.86	463.95	19,063.97	391.52	19,455.49
32 Jackson	2,414.40	2,138.22	1,358.48	58.00	335.02	17.18	201.68	6,522.98	115.24	6,638.22
33 Jefferson	338.62	343.31	238.46	53.10	19.16	0.00	38.89	1,031.54	2.60	1,034.14
34 Lafayette	387.18	431.29	291.69	32.01	3.71	5.71	68.05	1,219.64	73.15	1,292.79
35 Lake	17,350.13	19,283.16	13,241.01	1,853.58	1,298.32	153.75	1,576.79	54,756.74	1,036.18	55,792.92
36 Lee	28,801.13	35,734.78	27,655.63	14,141.67	3,509.17	678.39	2,359.40	112,880.17	2,632.11	115,512.28
37 Leon	12,584.50	12,684.91	8,855.10	587.62	638.47	124.18	623.38	36,098.16	867.53	36,965.69
38 Levy	2,180.88	2,189.12	1,306.10	159.38	59.37	26.48	224.99	6,146.32	227.45	6,373.77
39 Liberty	450.66	485.15	313.21	10.93	69.60	57.01	70.69	1,457.25	41.20	1,498.45
40 Madison	849.72	888.61	621.28	14.19	40.02	0.00	101.93	2,515.75	27.24	2,542.99
41 Manatee	16,713.91	19,671.03	14,102.08	4,193.44	792.94	511.40	1,233.65	57,218.45	1,043.43	58,261.88
42 Marion	15,924.12	17,486.71	12,328.69	2,138.35	2,376.81	472.82	1,585.25	52,312.75	1,173.13	53,485.88
43 Martin	5,367.56	7,222.74	5,146.62	1,503.11	152.46	977.04	557.68	20,927.21	758.99	21,686.20
44 Monroe	2,579.84	3,127.23	2,180.32	1,023.18	197.79	65.40	205.32	9,379.08	199.42	9,578.50
45 Nassau	4,801.80	5,278.06	3,543.40	145.54	336.88	52.96	468.34	14,626.98	298.34	14,925.32
46 Okaloosa	11,633.46	12,890.46	8,596.12	1,250.99	895.22	371.75	766.38	36,404.38	829.33	37,233.71
47 Okeechobee	2,061.85	2,345.00	1,656.34	458.83	18.31	11.87	220.34	6,772.54	119.16	6,891.70
48 Orange	63,339.78	77,728.61	56,311.67	24,283.93	14,416.71	2,854.07	5,141.07	244,075.84	5,651.21	249,727.05
49 Osceola	20,931.95	28,309.59	21,230.27	10,380.22	2,013.03	567.16	1,904.63	85,336.85	1,447.39	86,784.24
50 Palm Beach	57,919.46	71,061.86	54,161.81	24,160.66	4,301.67	2,270.59	4,548.88	218,424.93	9,115.43	227,540.36
51 Pasco	28,341.80	33,689.66	23,482.59	3,463.19	4,084.35	849.72	1,823.28	95,734.59	1,922.18	97,656.77
52 Pinellas	31,740.93	36,338.82	27,158.17	4,304.08	3,796.65	934.98	3,026.40	107,300.03	3,159.93	110,459.96
53 Polk	38,182.27	45,017.30	32,433.95	9,189.61	1,803.12	2,820.97	3,299.26	132,746.48	1,314.40	134,060.88
54 Putnam	3,617.61	3,940.03	2,429.36	442.33	29.72	39.95	332.18	10,831.18	191.90	11,023.08
55 St. Johns	18,098.66	20,972.52	15,098.21	411.24	1,452.57	735.75	964.10	57,733.05	2,257.25	59,990.30
56 St. Lucie	15,198.60	18,105.56	13,854.76	3,604.80	396.54	98.50	1,235.62	52,494.38	1,224.72	53,719.10
57 Santa Rosa	10,414.02	12,421.10	8,968.57	239.76	1,627.86	269.43	720.59	34,661.33	795.08	35,456.41
58 Sarasota	14,698.22	18,547.85	13,290.86	2,637.44	2,352.24	548.16	1,026.57	53,101.34	1,926.47	55,027.81
59 Seminole	23,064.12	26,694.42	19,792.16	2,505.16	1,279.39	319.82	1,717.11	75,372.18	2,371.37	77,743.55
60 Sumter	3,554.17	3,814.19	2,446.56	260.23	254.01	14.44	346.70	10,690.30	381.27	11,071.57
61 Suwannee	2,116.38	2,348.34	1,594.64	191.78	8.12	5.94	191.30	6,456.50	91.56	6,548.06
62 Taylor	1,183.70	1,044.07	613.81	0.00	48.10	7.02	45.47	2,942.17	180.64	3,122.81
63 Union	963.39	917.65	461.79	0.00	12.38	17.69	108.65	2,481.55	60.28	2,541.83
64 Volusia	21,263.48	24,620.04	17,455.99	2,324.94	2,520.27	284.44	2,492.61	70,961.77	1,543.52	72,505.29
65 Wakulla	2,130.15	1,924.58	1,328.78	8.75	101.54	34.07	131.62	5,659.49	92.40	5,751.89
66 Walton	4,176.35	4,632.81	3,051.39	622.00	39.28	19.23	242.68	12,783.74	308.26	13,092.00
67 Washington	1,200.19	1,198.09	811.66	17.19	150.57	68.20	87.38	3,533.28	90.36	3,623.64
69 FAMU Lab School	210.70	230.76	181.82	0.00	0.00	0.00	3.93	627.21	0.50	627.71
70 FAU - Palm Beach	269.76	381.17	684.73	3.72	0.00	0.00	0.00	1,339.38	130.82	1,470.20
71 FAU - St. Lucie	642.51	838.86	0.00	51.98	4.45	0.00	0.00	1,537.80	0.00	1,537.80
72 FSU Lab - Broward	464.74	248.06	0.00	45.12	0.00	0.00	0.00	757.92	0.00	757.92
73 FSU Lab - Leon	501.07	754.83	606.21	12.61	0.00	0.00	71.64	1,946.36	48.63	1,994.99
74 UF Lab School	243.62	526.04	480.74	0.00	0.00	0.00	27.01	1,277.41	19.79	1,297.20
75 Virtual School	5,973.55	13,764.60	27,879.40	63.29	0.00	0.00	1,598.31	49,279.15	559.42	49,838.57
76 FSU Lab - Bay	0.00	0.00	123.50	0.00	0.00	0.00	0.00	123.50	0.00	123.50
State	939,693.91	1,112,586.28	825,082.08	250,483.29	98,788.47	30,264.11	75,643.42	3,332,541.56	80,904.23	3,413,445.79

1. The FEFP Conference Report provides the basis for capping WFTE in the FEFP 3rd, 4th and Final Calculations.
 2. Additional Weighted FTE includes the Small District Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Dual Enrollment, Early High School Graduation and Industry-Certified Career Education.

2023-24 FEFP Second Calculation
 Funded Nonvirtual Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Total Weighted FTE	Additional Weighted FTE	Total Projected Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,093.20	12,241.01	8,027.59	769.99	184.04	73.91	587.95	32,977.69	1,180.55	34,158.24
2 Baker	1,810.76	1,856.77	1,082.85	10.52	63.59	13.75	343.53	5,181.77	110.48	5,292.25
3 Bay	9,123.80	10,107.17	6,937.71	1,383.58	2,447.26	610.19	605.67	31,215.38	598.42	31,813.80
4 Bradford	1,220.44	1,243.52	733.96	0.00	47.40	0.63	107.87	3,353.82	31.07	3,384.89
5 Brevard	27,245.90	29,706.25	21,195.63	2,050.08	2,913.32	604.14	1,304.35	85,019.67	2,364.64	87,384.31
6 Broward	79,690.30	96,990.85	73,278.10	25,998.17	7,075.53	3,289.69	6,356.66	292,679.30	8,710.55	301,389.85
7 Calhoun	719.89	752.13	508.03	10.30	97.28	7.70	91.94	2,187.27	55.57	2,242.84
8 Charlotte	5,506.79	6,342.88	5,246.78	434.81	659.33	207.73	457.43	18,855.75	655.41	19,511.16
9 Citrus	5,780.51	6,247.54	4,114.03	129.33	404.58	30.19	538.73	17,244.91	299.12	17,544.03
10 Clay	13,233.60	14,956.08	10,869.09	842.31	1,155.64	200.77	1,148.72	42,406.21	886.69	43,292.90
11 Collier	13,748.24	17,870.03	13,743.28	5,943.08	2,356.65	432.36	1,101.45	55,195.09	1,485.96	56,681.05
12 Columbia	4,014.56	3,855.06	2,195.21	85.94	248.15	20.14	481.12	10,900.18	102.52	11,002.70
13 Dade	97,319.84	121,649.10	92,248.13	63,908.86	14,597.90	3,677.48	8,246.28	401,647.59	8,592.96	410,240.55
14 DeSoto	1,494.10	1,822.68	1,094.32	280.91	0.00	8.50	177.32	4,877.83	76.25	4,954.08
15 Dixie	817.98	781.85	492.44	25.77	40.32	26.14	96.21	2,280.71	42.76	2,323.47
16 Duval	50,297.98	51,377.45	34,752.65	7,240.96	3,879.99	1,265.53	1,655.62	150,470.18	2,342.92	152,813.10
17 Escambia	14,384.10	14,805.40	10,009.61	678.00	653.85	502.22	1,333.37	42,366.55	982.63	43,349.18
18 Flagler	4,284.53	5,356.70	4,023.58	333.53	442.90	150.89	376.14	14,968.27	333.91	15,302.18
19 Franklin	411.26	451.11	255.12	23.47	33.28	0.00	25.14	1,199.38	10.67	1,210.05
20 Gadsden	1,708.59	1,706.73	1,178.31	84.74	134.90	38.47	92.59	4,944.33	75.92	5,020.25
21 Gilchrist	1,112.85	1,124.79	599.38	63.17	206.31	47.77	101.24	3,255.51	88.04	3,343.55
22 Glades	717.83	825.39	304.65	59.60	20.72	23.63	15.89	1,967.71	31.74	1,999.45
23 Gulf	655.21	752.41	510.02	15.63	140.53	17.98	45.16	2,136.94	10.80	2,147.74
24 Hamilton	517.74	630.99	428.31	105.74	15.34	5.14	69.48	1,772.74	28.78	1,801.52
25 Hardee	1,591.06	1,888.11	1,206.05	251.83	38.51	15.35	147.55	5,138.46	79.45	5,217.91
26 Hendry	2,277.31	2,628.23	2,046.54	817.26	104.70	77.33	392.78	8,344.15	244.62	8,588.77
27 Hernando	8,876.45	9,885.39	6,853.33	538.19	683.02	428.19	664.13	27,928.70	584.81	28,513.51
28 Highlands	4,243.01	4,646.32	3,239.24	410.22	132.19	50.68	430.74	13,152.40	192.98	13,345.38
29 Hillsborough	70,632.94	84,056.96	58,166.19	20,182.19	7,995.81	1,994.65	6,229.93	249,258.67	5,956.29	255,214.96
30 Holmes	1,169.60	1,247.23	779.55	4.75	0.00	5.82	100.29	3,307.24	26.92	3,334.16
31 Indian River	5,745.35	6,590.15	4,833.05	725.31	536.55	128.86	463.84	19,023.11	391.52	19,414.63
32 Jackson	2,407.43	2,124.03	1,327.80	58.00	335.02	17.18	201.02	6,470.48	115.24	6,585.72
33 Jefferson	338.62	343.02	232.93	53.10	19.16	0.00	38.80	1,025.63	2.60	1,028.23
34 Lafayette	387.18	431.29	291.17	32.01	3.71	5.71	68.05	1,219.12	73.15	1,292.27
35 Lake	17,298.85	19,168.27	13,082.91	1,851.19	1,291.98	153.75	1,573.84	54,420.79	1,036.18	55,456.97
36 Lee	28,748.95	35,557.24	27,471.22	14,132.59	3,506.09	678.39	2,347.72	112,442.20	2,632.11	115,074.31
37 Leon	12,563.89	12,657.18	8,818.84	587.62	638.47	124.18	622.42	36,012.60	867.53	36,880.13
38 Levy	2,179.56	2,179.48	1,285.16	159.38	59.37	26.48	224.33	6,113.76	227.45	6,341.21
39 Liberty	450.66	484.45	309.45	10.93	69.60	57.01	70.69	1,452.79	41.20	1,493.99
40 Madison	846.91	882.93	616.21	14.19	40.02	0.00	101.93	2,502.19	27.24	2,529.43
41 Manatee	16,709.81	19,665.59	14,084.23	4,193.44	792.94	511.40	1,233.65	57,191.06	1,043.43	58,234.49
42 Marion	15,875.92	17,319.82	11,950.84	2,138.35	2,376.81	472.82	1,569.00	51,703.56	1,173.13	52,876.69
43 Martin	5,367.56	7,221.75	5,132.40	1,503.11	152.46	977.04	557.68	20,912.00	758.99	21,670.99
44 Monroe	2,576.37	3,123.78	2,171.55	1,023.18	197.79	65.40	205.32	9,363.39	199.42	9,562.81
45 Nassau	4,794.99	5,252.36	3,508.95	145.54	336.88	52.96	468.06	14,559.74	298.34	14,858.08
46 Okaloosa	11,630.25	12,833.51	8,175.89	1,250.99	895.22	371.75	758.02	35,915.63	829.33	36,744.96
47 Okeechobee	2,058.66	2,335.50	1,630.85	458.47	18.31	11.87	218.00	6,731.66	119.16	6,850.82
48 Orange	63,157.41	77,192.89	55,211.63	24,233.51	14,416.71	2,853.44	5,123.95	242,189.54	5,651.21	247,840.75
49 Osceola	20,546.23	27,702.77	20,959.33	10,357.68	2,013.03	564.02	1,903.37	84,046.43	1,447.39	85,493.82
50 Palm Beach	57,880.74	70,994.35	54,043.17	24,160.12	4,301.67	2,270.59	4,546.17	218,196.81	9,115.43	227,312.24
51 Pasco	28,261.23	33,373.02	22,627.66	3,454.06	4,079.90	848.98	1,667.74	94,312.59	1,922.18	96,234.77
52 Pinellas	31,710.65	36,195.46	26,777.95	4,303.49	3,795.35	934.98	3,022.73	106,740.61	3,159.93	109,900.54
53 Polk	38,111.92	44,867.36	32,270.13	9,182.28	1,803.12	2,820.97	3,292.64	132,348.42	1,314.40	133,662.82
54 Putnam	3,612.82	3,929.07	2,372.78	441.99	29.72	39.95	331.87	10,758.20	191.90	10,950.10
55 St. Johns	18,038.07	20,671.52	14,681.27	411.24	1,441.45	735.75	964.10	56,943.40	2,257.25	59,200.65
56 St. Lucie	15,159.51	18,027.74	13,777.24	3,604.23	396.54	98.50	1,233.74	52,297.50	1,224.72	53,522.22
57 Santa Rosa	10,216.07	12,071.18	8,645.77	217.23	1,627.86	269.43	720.59	33,768.13	795.08	34,563.21
58 Sarasota	14,695.58	18,533.55	13,196.71	2,637.44	2,352.24	548.16	1,024.34	52,988.02	1,926.47	54,914.49
59 Seminole	23,012.08	26,491.09	19,467.49	2,503.20	1,276.76	319.82	1,713.17	74,783.61	2,371.37	77,154.98
60 Sumter	3,550.88	3,804.68	2,414.76	259.48	253.38	14.44	346.43	10,644.05	381.27	11,025.32
61 Suwannee	2,105.84	2,319.40	1,537.58	191.08	8.12	5.94	191.05	6,359.01	91.56	6,450.57
62 Taylor	1,183.70	1,042.58	609.72	0.00	48.10	7.02	45.47	2,936.59	180.64	3,117.23
63 Union	963.39	917.65	461.79	0.00	12.38	17.69	108.65	2,481.55	60.28	2,541.83
64 Volusia	21,207.56	24,391.04	17,151.10	2,320.47	2,455.23	283.93	2,471.50	70,280.83	1,543.52	71,824.35
65 Wakulla	2,130.15	1,924.11	1,327.42	8.75	101.54	34.07	131.62	5,657.66	92.40	5,750.06
66 Walton	4,175.83	4,623.79	3,012.11	622.00	39.28	19.23	242.18	12,734.42	308.26	13,042.68
67 Washington	1,197.28	1,191.28	791.04	17.19	150.57	68.20	86.80	3,502.36	90.36	3,592.72
69 FAMU Lab School	210.70	230.76	181.82	0.00	0.00	0.00	3.93	627.21	0.50	627.71
70 FAU - Palm Beach	269.76	381.17	684.73	3.72	0.00	0.00	0.00	1,339.38	130.82	1,470.20
71 FAU - St. Lucie	642.51	838.86	0.00	51.98	4.45	0.00	0.00	1,537.80	0.00	1,537.80
72 FSU Lab - Broward	464.74	248.06	0.00	45.12	0.00	0.00	0.00	757.92	0.00	757.92
73 FSU Lab - Leon	501.07	754.73	605.72	12.61	0.00	0.00	71.64	1,945.77	48.63	1,994.40
74 UF Lab School	243.62	525.92	477.89	0.00	0.00	0.00	27.01	1,274.44	19.79	1,294.23
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

State 928,930.67 1,089,220.51 784,329.94 250,059.20 98,650.82 30,236.88 73,318.34 3,254,746.36 80,344.81 3,335,091.17

2023-24 FEFP Second Calculation
 Add-On Weighted FTE

District	Advanced Placement		IB Exam FTE	IB Diploma FTE	AICE Diploma FTE	AICE Score FTE	Isolated Schools FTE	ESE Supplement FTE	Early Graduation FTE	Industry-Certified Career Ed. Supplement FTE	Dual Enrollment Degree FTE	Dual Enrollment FTE	Total Add-On FTE
	Advanced Placement FTE	Capstone Diploma FTE											
	-1-	-2-											
1 Alachua	481.12	4.50	72.32	21.00	31.80	143.68	0.00	0.00	4.75	274.88	9.30	137.20	1,180.55
2 Baker	1.60	0.00	0.00	0.00	0.00	0.00	0.00	2.22	0.00	82.90	0.00	23.76	110.48
3 Bay	214.88	2.70	19.04	3.60	18.60	137.76	0.00	0.00	3.25	145.95	0.00	52.64	598.42
4 Bradford	4.96	0.00	0.00	0.00	0.00	0.00	0.00	0.47	0.00	23.00	0.00	2.64	31.07
5 Brevard	664.48	49.80	85.28	24.60	63.00	377.92	0.00	0.00	37.50	673.20	83.10	305.76	2,364.64
6 Broward	2,220.80	69.90	80.48	16.50	382.20	3,000.48	0.00	0.00	67.75	1,334.70	83.10	1,454.64	8,710.55
7 Calhoun	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.32	0.00	42.73	0.00	5.52	55.57
8 Charlotte	91.52	1.80	0.00	0.00	7.20	304.32	0.00	0.00	1.50	178.85	23.10	47.12	655.41
9 Citrus	108.96	0.90	58.72	13.80	0.00	0.00	0.00	0.00	3.25	91.73	2.40	19.36	299.12
10 Clay	339.36	10.50	35.84	11.40	74.40	177.20	0.00	0.00	7.50	195.75	9.30	25.44	886.69
11 Collier	470.88	0.00	0.00	0.00	32.40	415.68	62.82	0.00	20.25	349.93	0.00	134.00	1,485.96
12 Columbia	41.12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.25	22.75	9.00	22.40	102.52
13 Dade	4,154.88	79.80	436.80	136.20	257.10	1,598.56	0.00	0.00	96.00	868.98	168.00	796.64	8,592.96
14 DeSoto	6.08	0.00	0.00	0.00	0.00	0.00	0.00	4.98	1.75	36.10	2.70	24.64	76.25
15 Dixie	4.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	25.80	0.90	10.08	42.76
16 Duval	1,041.12	9.90	296.64	72.30	56.70	265.60	0.00	0.00	82.75	257.99	44.40	215.52	2,342.92
17 Escambia	191.52	0.00	66.24	23.40	0.00	0.00	0.00	0.00	6.00	633.95	0.00	61.52	982.63
18 Flagler	52.64	0.00	40.80	11.10	14.70	70.40	0.00	0.00	10.25	70.90	19.20	43.92	333.91
19 Franklin	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.23	0.00	1.44	10.67
20 Gadsden	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	52.60	2.40	17.44	75.92
21 Gilchrist	5.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	61.20	0.00	18.08	88.04
22 Glades	0.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.90	27.36	31.74
23 Gulf	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.00	0.00	6.80	10.80
24 Hamilton	1.12	0.00	0.00	0.00	0.00	0.00	0.00	7.32	2.50	6.70	2.10	9.04	28.78
25 Hardee	5.44	0.00	0.00	0.00	0.00	0.00	0.00	3.57	0.00	45.68	0.60	24.16	79.45
26 Hendry	21.12	0.60	0.00	0.00	0.00	0.00	0.00	0.00	8.00	169.88	12.30	32.72	244.62
27 Hernando	143.04	0.00	67.04	19.80	9.60	96.56	0.00	0.00	4.00	132.25	5.40	107.12	584.81
28 Highlands	48.64	0.60	24.48	6.30	0.00	0.00	0.00	0.00	3.00	62.00	7.80	40.16	192.98
29 Hillsborough	2,509.92	36.60	420.16	130.80	19.20	367.52	0.00	0.00	131.00	1,576.15	62.70	702.24	5,956.29
30 Holmes	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.32	0.50	19.90	0.00	3.20	26.92
31 Indian River	147.52	0.90	45.92	13.50	0.00	0.00	0.00	0.00	5.75	133.33	15.00	29.60	391.52
32 Jackson	6.40	0.00	0.00	0.00	0.00	0.00	0.00	2.22	1.50	84.40	0.00	20.72	115.24
33 Jefferson	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	1.80	0.30	0.00	2.60
34 Lafayette	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.75	0.50	52.50	0.00	12.40	73.15
35 Lake	305.12	3.30	0.00	0.00	8.10	108.96	0.00	0.00	11.50	443.86	25.50	129.84	1,036.18
36 Lee	347.52	5.10	234.88	66.90	171.30	1,253.76	0.00	0.00	20.50	377.95	12.60	141.60	2,632.11
37 Leon	478.56	0.00	46.56	11.40	0.00	0.00	0.00	0.00	5.25	280.08	0.00	45.68	867.53
38 Levy	12.64	0.00	0.00	0.00	0.00	0.00	105.23	0.00	5.25	78.65	0.00	25.68	227.45
39 Liberty	0.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	37.20	0.00	3.84	41.20
40 Madison	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	7.20	1.80	18.24	27.24
41 Manatee	355.04	0.00	38.56	8.70	42.00	232.64	0.00	0.00	9.50	266.65	6.90	83.44	1,043.43
42 Marion	218.24	0.00	83.52	28.20	48.00	409.92	0.00	0.00	5.25	224.82	14.70	140.48	1,173.13
43 Martin	190.40	5.70	57.12	15.00	27.90	186.32	0.00	0.00	7.00	178.65	26.10	64.80	758.99
44 Monroe	109.76	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.50	78.80	0.00	9.36	199.42
45 Nassau	98.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	13.25	156.61	0.00	29.92	298.34
46 Okaloosa	250.56	0.00	29.12	7.80	0.00	153.28	0.00	0.00	0.00	209.23	26.70	152.64	829.33
47 Okeechobee	19.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.50	68.90	8.40	19.84	119.16
48 Orange	2,770.08	30.60	274.88	73.20	83.40	460.80	0.00	0.00	64.25	912.78	70.50	910.72	5,651.21
49 Osceola	588.16	13.20	75.20	22.80	0.60	18.72	0.00	0.00	22.25	481.38	27.00	198.08	1,447.39
50 Palm Beach	2,209.92	48.00	355.84	81.30	491.10	4,332.80	0.00	0.00	59.50	1,349.53	0.00	187.44	9,115.43
51 Pasco	842.88	47.40	91.36	27.90	28.20	476.00	0.00	0.00	17.25	209.23	27.00	154.96	1,922.18
52 Pinellas	1,017.92	21.60	287.36	85.20	37.80	310.56	0.00	0.00	95.00	685.65	93.00	525.84	3,159.93
53 Polk	387.68	0.30	132.32	27.30	17.40	166.08	0.00	0.00	11.50	461.10	0.00	110.72	1,314.40
54 Putnam	15.52	0.00	0.00	0.00	23.40	87.44	0.00	0.00	6.50	42.30	2.10	14.64	191.90
55 St. Johns	1,075.04	8.70	131.04	34.20	26.40	184.48	0.00	0.00	7.50	675.93	9.00	104.96	2,257.25
56 St. Lucie	53.60	0.00	39.20	9.90	7.50	321.44	0.00	0.00	22.25	345.85	64.50	360.48	1,224.72
57 Santa Rosa	287.52	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	395.64	0.00	109.92	795.08
58 Sarasota	534.72	12.30	202.40	49.20	86.10	614.88	0.00	0.00	15.75	362.50	8.70	39.92	1,926.47
59 Seminole	1,263.52	25.80	112.16	35.70	0.00	0.00	0.00	0.00	16.50	744.45	17.40	155.84	2,371.37
60 Sumter	77.28	0.00	0.00	0.00	0.00	22.40	0.00	4.18	0.00	205.25	6.00	66.16	381.27
61 Suwannee	16.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	60.73	0.00	13.60	91.56
62 Taylor	2.24	0.00	0.00	0.00	0.00	0.00	169.47	0.00	0.00	8.93	0.00	0.00	180.64
63 Union	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	35.70	0.00	24.08	60.28
64 Volusia	261.76	0.00	201.12	51.30	57.30	325.68	0.00	0.00	39.25	464.63	38.40	104.08	1,543.52
65 Wakulla	19.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3.00	68.40	1.80	0.00	92.40
66 Walton	137.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.75	115.31	1.80	49.12	308.26
67 Washington	0.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	76.68	0.00	12.88	90.36
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	0.00	0.50
70 FAU - Palm Beach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.50	0.00	0.00	130.32	130.82
71 FAU - St. Lucie	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FSU Lab - Leon	25.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.75	1.40	1.20	17.68	48.63
74 UF Lab School	1.28	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.75	0.00	1.20	16.56	19.79
75 Virtual School	452.64	0.00	0.00	0.00	0.00	35.20	0.00	0.00	49.25	14.65	0.00	7.68	559.42
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

State 27,407.52 490.50 4,142.40 1,140.30 2,123.40 16,657.04 337.52 43.35 1,038.25 17,848.33 1,059.30 8,616.32 80,904.23

2023-24 FEFP Second Calculation
 Florida Price Level Index (FPLI) and Comparable Wage Factor (CWF)

District	2020	2021	2022	Three-Year	80%	Add	Calculated	Adjusted
	FPLI	FPLI	FPLI	Average	Three-Year	20	Comparable	Comparable
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	97.12	97.77	97.79	97.56	78.05	98.05	0.9805	1.0000
2 Baker	96.21	92.56	92.91	93.89	75.11	95.11	0.9511	1.0000
3 Bay	95.94	96.49	97.13	96.52	77.22	97.22	0.9722	1.0000
4 Bradford	95.58	90.31	91.84	92.58	74.06	94.06	0.9406	1.0000
5 Brevard	98.64	99.41	99.90	99.32	79.45	99.45	0.9945	1.0000
6 Broward	102.06	103.25	103.38	102.90	82.32	102.32	1.0232	1.0232
7 Calhoun	91.54	87.86	88.58	89.33	71.46	91.46	0.9146	1.0000
8 Charlotte	98.68	96.79	96.06	97.18	77.74	97.74	0.9774	1.0000
9 Citrus	93.25	92.38	91.69	92.44	73.95	93.95	0.9395	1.0000
10 Clay	98.13	95.90	96.27	96.77	77.41	97.41	0.9741	1.0000
11 Collier	106.45	106.70	105.81	106.32	85.06	105.06	1.0506	1.0506
12 Columbia	92.78	91.89	92.64	92.44	73.95	93.95	0.9395	1.0000
13 Dade	101.96	102.34	102.56	102.29	81.83	101.83	1.0183	1.0183
14 DeSoto	97.55	91.89	91.76	93.73	74.99	94.99	0.9499	1.0000
15 Dixie	92.23	87.40	89.35	89.66	71.73	91.73	0.9173	1.0000
16 Duval	100.43	101.05	101.23	100.90	80.72	100.72	1.0072	1.0072
17 Escambia	96.79	96.94	97.64	97.12	77.70	97.70	0.9770	1.0000
18 Flagler	94.80	94.11	93.32	94.08	75.26	95.26	0.9526	1.0000
19 Franklin	90.81	91.73	91.03	91.19	72.95	92.95	0.9295	1.0000
20 Gadsden	93.62	91.30	91.25	92.06	73.65	93.65	0.9365	1.0000
21 Gilchrist	94.03	90.02	91.22	91.76	73.41	93.41	0.9341	1.0000
22 Glades	98.77	92.46	91.65	94.29	75.43	95.43	0.9543	1.0000
23 Gulf	92.54	92.13	92.36	92.34	73.87	93.87	0.9387	1.0000
24 Hamilton	89.99	88.58	90.37	89.65	71.72	91.72	0.9172	1.0000
25 Hardee	96.31	91.45	91.28	93.01	74.41	94.41	0.9441	1.0000
26 Hendry	100.25	92.83	93.25	95.44	76.35	96.35	0.9635	1.0000
27 Hernando	96.07	92.46	93.99	94.17	75.34	95.34	0.9534	1.0000
28 Highlands	94.65	91.52	89.81	91.99	73.59	93.59	0.9359	1.0000
29 Hillsborough	100.73	101.33	101.60	101.22	80.98	100.98	1.0098	1.0098
30 Holmes	92.12	87.69	87.87	89.23	71.38	91.38	0.9138	1.0000
31 Indian River	99.93	99.75	99.73	99.80	79.84	99.84	0.9984	1.0000
32 Jackson	90.08	90.35	91.11	90.51	72.41	92.41	0.9241	1.0000
33 Jefferson	93.33	90.39	89.39	91.04	72.83	92.83	0.9283	1.0000
34 Lafayette	90.45	88.32	88.83	89.20	71.36	91.36	0.9136	1.0000
35 Lake	97.46	95.21	95.40	96.02	76.82	96.82	0.9682	1.0000
36 Lee	102.75	100.96	100.82	101.51	81.21	101.21	1.0121	1.0121
37 Leon	96.10	96.91	95.83	96.28	77.02	97.02	0.9702	1.0000
38 Levy	93.97	90.41	90.57	91.65	73.32	93.32	0.9332	1.0000
39 Liberty	91.52	88.37	90.85	90.25	72.20	92.20	0.9220	1.0000
40 Madison	90.09	89.12	88.97	89.39	71.51	91.51	0.9151	1.0000
41 Manatee	99.42	99.49	99.46	99.46	79.57	99.57	0.9957	1.0000
42 Marion	93.51	93.31	92.96	93.26	74.61	94.61	0.9461	1.0000
43 Martin	102.11	101.86	100.64	101.54	81.23	101.23	1.0123	1.0123
44 Monroe	106.51	106.78	104.07	105.79	84.63	104.63	1.0463	1.0463
45 Nassau	98.69	97.82	98.11	98.21	78.57	98.57	0.9857	1.0000
46 Okaloosa	98.59	98.78	99.75	99.04	79.23	99.23	0.9923	1.0000
47 Okeechobee	97.44	91.51	92.30	93.75	75.00	95.00	0.9500	1.0000
48 Orange	100.78	101.50	101.25	101.18	80.94	100.94	1.0094	1.0094
49 Osceola	98.46	97.84	97.83	98.04	78.43	98.43	0.9843	1.0000
50 Palm Beach	105.45	105.78	105.35	105.53	84.42	104.42	1.0442	1.0442
51 Pasco	98.10	96.87	97.56	97.51	78.01	98.01	0.9801	1.0000
52 Pinellas	100.03	100.52	100.59	100.38	80.30	100.30	1.0030	1.0030
53 Polk	96.08	96.82	97.06	96.65	77.32	97.32	0.9732	1.0000
54 Putnam	94.38	90.56	92.01	92.32	73.85	93.85	0.9385	1.0000
55 St. Johns	100.26	99.66	99.25	99.72	79.78	99.78	0.9978	1.0000
56 St. Lucie	100.20	97.09	97.09	98.13	78.50	98.50	0.9850	1.0000
57 Santa Rosa	95.85	93.81	95.20	94.95	75.96	95.96	0.9596	1.0000
58 Sarasota	101.94	102.55	101.68	102.06	81.65	101.65	1.0165	1.0165
59 Seminole	99.24	99.36	99.02	99.21	79.37	99.37	0.9937	1.0000
60 Sumter	96.20	97.11	96.96	96.76	77.41	97.41	0.9741	1.0000
61 Suwannee	90.77	90.07	90.29	90.38	72.30	92.30	0.9230	1.0000
62 Taylor	90.24	89.80	90.69	90.24	72.19	92.19	0.9219	1.0000
63 Union	94.37	89.08	89.95	91.13	72.91	92.91	0.9291	1.0000
64 Volusia	95.67	94.81	94.26	94.91	75.93	95.93	0.9593	1.0000
65 Wakulla	93.73	92.36	92.79	92.96	74.37	94.37	0.9437	1.0000
66 Walton	98.03	98.74	98.08	98.28	78.63	98.63	0.9863	1.0000
67 Washington	92.25	89.48	90.40	90.71	72.57	92.57	0.9257	1.0000
69 FAMU Lab School	96.10	96.91	95.83	96.28	77.02	97.02	0.9702	1.0000
70 FAU - Palm Beach	105.45	105.78	105.35	105.53	84.42	104.42	1.0442	1.0442
71 FAU - St. Lucie	100.20	97.09	97.09	98.13	78.50	98.50	0.9850	1.0000
72 FSU Lab - Broward	102.06	103.25	103.38	102.90	82.32	102.32	1.0232	1.0232
73 FSU Lab - Leon	96.10	96.91	95.83	96.28	77.02	97.02	0.9702	1.0000
74 UF Lab School	97.12	97.77	97.79	97.56	78.05	98.05	0.9805	1.0000
75 Virtual School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000	1.0000
76 FSU Lab - Bay	95.94	96.49	97.13	96.52	77.22	97.22	0.9722	1.0000

1. Comparable Wage Factor set at 1.000 for districts with calculated value (column 7) of less than 1.000.

2023-24 FEFP Second Calculation
Program Cost Factors

Program Name	Program Number	Program Cost Factor
1 Basic Programs		
Basic Education Grades K-3	101	1.122
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	0.988
2 Special Programs for At-Risk Students		
ESOL/Intensive English Grades K-12	130	1.208
3 Special Programs for Exceptional Students		
ESE Support Level IV	254	3.706
ESE Support Level V	255	5.707
4 Special Programs for Career Education (9-12)		
Career Education Grades 9-12	300	1.072

2023-24 FEFP Second Calculation
 State-Funded Discretionary Contribution

District	2023-24	Potential	Potential	Per FTE	Total
	Unweighted	0.748	0.748	Amount in	Discretionary
	FTE	Discretionary	DLE	Lab School	Contribution ¹
	-1-	-2-	-3-	-4-	-5-
1 Alachua	31,792.99	17,902,555	563.10	0.00	0
2 Baker	4,918.19	1,148,233	233.47	0.00	0
3 Bay	27,874.00	22,184,224	795.88	0.00	0
4 Bradford	3,210.85	1,058,575	329.69	0.00	0
5 Brevard	79,849.34	50,129,315	627.80	0.00	0
6 Broward	272,606.05	217,117,539	796.45	0.00	0
7 Calhoun	2,083.69	406,976	195.32	0.00	0
8 Charlotte	17,691.86	23,645,368	1,336.51	0.00	0
9 Citrus	16,435.91	11,319,687	688.72	0.00	0
10 Clay	40,309.21	13,770,093	341.61	0.00	0
11 Collier	50,791.17	118,721,679	2,337.45	0.00	0
12 Columbia	10,279.19	3,201,525	311.46	0.00	0
13 Dade	367,941.88	365,813,621	994.22	0.00	0
14 DeSoto	4,689.78	1,873,438	399.47	0.00	0
15 Dixie	2,143.21	587,310	274.03	0.00	0
16 Duval	141,955.53	81,154,523	571.69	0.00	0
17 Escambia	40,046.49	22,653,957	565.69	0.00	0
18 Flagler	14,201.17	12,024,951	846.76	0.00	0
19 Franklin	1,150.18	2,730,485	2,373.96	0.00	0
20 Gadsden	4,641.47	1,790,279	385.71	0.00	0
21 Gilchrist	2,969.65	935,034	314.86	0.00	0
22 Glades	1,853.61	838,407	452.31	0.00	0
23 Gulf	1,956.86	2,867,551	1,465.38	0.00	0
24 Hamilton	1,697.12	910,013	536.21	0.00	0
25 Hardee	4,918.53	2,000,100	406.65	0.00	0
26 Hendry	13,802.85	3,230,784	234.07	0.00	0
27 Hernando	26,359.83	12,883,568	488.76	0.00	0
28 Highlands	12,613.03	6,131,915	486.16	0.00	0
29 Hillsborough	234,990.31	124,787,646	531.03	0.00	0
30 Holmes	3,250.92	479,693	147.56	0.00	0
31 Indian River	17,843.37	21,758,152	1,219.40	0.00	0
32 Jackson	5,994.62	1,706,389	284.65	0.00	0
33 Jefferson	971.88	846,427	870.92	0.00	0
34 Lafayette	1,163.58	276,681	237.78	0.00	0
35 Lake	51,531.14	28,432,715	551.76	0.00	0
36 Lee	104,369.14	104,183,495	998.22	0.00	0
37 Leon	34,125.68	17,901,680	524.58	0.00	0
38 Levy	5,817.30	2,420,591	416.10	0.00	0
39 Liberty	1,307.58	271,617	207.72	0.00	0
40 Madison	2,392.40	923,805	386.14	0.00	0
41 Manatee	53,766.67	51,826,703	963.92	0.00	0
42 Marion	48,130.89	25,069,605	520.86	0.00	0
43 Martin	19,192.65	25,513,544	1,329.34	0.00	0
44 Monroe	8,736.71	37,585,726	4,302.05	0.00	0
45 Nassau	13,801.72	12,137,443	879.42	0.00	0
46 Okaloosa	34,016.69	21,822,978	641.54	0.00	0
47 Okeechobee	6,451.51	3,284,497	509.11	0.00	0
48 Orange	220,465.36	163,002,521	739.36	0.00	0
49 Osceola	79,465.82	38,287,998	481.82	0.00	0
50 Palm Beach	203,305.63	238,997,674	1,175.56	0.00	0
51 Pasco	88,536.21	39,399,274	445.01	0.00	0
52 Pinellas	99,690.85	100,762,897	1,010.75	0.00	0
53 Polk	123,541.52	49,900,995	403.92	0.00	0
54 Putnam	10,314.21	5,373,190	520.95	0.00	0
55 St. Johns	54,145.47	38,932,925	719.04	0.00	0
56 St. Lucie	49,935.59	30,592,402	612.64	0.00	0
57 Santa Rosa	32,137.39	13,320,743	414.49	0.00	0
58 Sarasota	48,971.85	77,496,385	1,582.47	0.00	0
59 Seminole	71,360.08	39,489,367	553.38	0.00	0
60 Sumter	10,068.08	16,244,817	1,613.50	0.00	0
61 Suwannee	6,189.05	2,066,322	333.87	0.00	0
62 Taylor	2,776.96	1,672,001	602.10	0.00	0
63 Union	2,351.48	282,726	120.23	0.00	0
64 Volusia	66,219.17	45,559,678	688.01	0.00	0
65 Wakulla	5,331.42	1,939,350	363.76	0.00	0
66 Walton	12,198.75	33,308,831	2,730.51	0.00	0
67 Washington	3,237.62	1,018,463	314.57	0.00	0
69 FAMU Lab School	606.25	0	0.00	524.58	318,027
70 FAU - Palm Beach	1,317.73	0	0.00	1,175.56	1,549,071
71 FAU - St. Lucie	1,455.74	0	0.00	612.64	891,845
72 FSU Lab - Broward	699.62	0	0.00	796.45	557,212
73 FSU Lab - Leon	1,892.26	0	0.00	524.58	992,642
74 UF Lab School	1,254.95	0	0.00	563.10	706,662
75 Virtual School	48,849.99	0	0.00	781.21	38,162,101
76 FSU Lab - Bay	125.00	0	0.00	795.88	99,485

State 3,095,082.45 2,417,909,651 781.21 5,774.00 43,277,045

1. Discretionary funds per unweighted FTE for school district in which laboratory school district is located x unweighted FTE for laboratory school district. The statewide average discretionary funds per unweighted FTE is used for the Florida Virtual School.

2023-24 FEFP Second Calculation
 0.748 Mill Compression Adjustment

District	2023	Value of	2023-24	Value of	Col. 4	0.748	Compress
	Tax Roll	0.748	Unweighted	0.748	Amount	Discretionary	to
	-1-	Mills	FTE	Mills	Below	Millage	\$795.19
				per FTE	\$795.19	Levied	per FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	24,931,143,421	17,902,555	31,792.99	563.10	232.09	0.748	7,378,835
2 Baker	1,599,032,703	1,148,233	4,918.19	233.47	561.72	0.748	2,762,646
3 Bay	30,893,805,547	22,184,224	27,874.00	795.88	0.00	0.748	0
4 Bradford	1,474,173,619	1,058,575	3,210.85	329.69	465.50	0.748	1,494,651
5 Brevard	69,810,209,402	50,129,315	79,849.34	627.80	167.39	0.748	13,365,981
6 Broward	302,358,426,389	217,117,539	272,606.05	796.45	0.00	0.748	0
7 Calhoun	566,756,429	406,976	2,083.69	195.32	599.87	0.748	1,249,943
8 Charlotte	32,928,598,758	23,645,368	17,691.86	1,336.51	0.00	0.748	0
9 Citrus	15,763,824,919	11,319,687	16,435.91	688.72	106.47	0.748	1,749,931
10 Clay	19,176,265,443	13,770,093	40,309.21	341.61	453.58	0.748	18,283,451
11 Collier	165,332,106,903	118,721,679	50,791.17	2,337.45	0.00	0.748	0
12 Columbia	4,458,452,373	3,201,525	10,279.19	311.46	483.73	0.748	4,972,353
13 Dade	509,432,962,106	365,813,621	367,941.88	994.22	0.00	0.748	0
14 DeSoto	2,608,954,243	1,873,438	4,689.78	399.47	395.72	0.748	1,855,840
15 Dixie	817,889,731	587,310	2,143.21	274.03	521.16	0.748	1,116,955
16 Duval	113,015,991,404	81,154,523	141,955.53	571.69	223.50	0.748	31,727,061
17 Escambia	31,547,956,943	22,653,957	40,046.49	565.69	229.50	0.748	9,190,669
18 Flagler	16,745,976,490	12,024,951	14,201.17	846.76	0.00	0.748	0
19 Franklin	3,802,480,510	2,730,485	1,150.18	2,373.96	0.00	0.748	0
20 Gadsden	2,493,147,575	1,790,279	4,641.47	385.71	409.48	0.748	1,900,589
21 Gilchrist	1,302,130,324	935,034	2,969.65	314.86	480.33	0.748	1,426,412
22 Glades	1,167,567,097	838,407	1,853.61	452.31	342.88	0.748	635,566
23 Gulf	3,993,358,832	2,867,551	1,956.86	1,465.38	0.00	0.748	0
24 Hamilton	1,267,286,209	910,013	1,697.12	536.21	258.98	0.748	439,520
25 Hardee	2,785,344,783	2,000,100	4,918.53	406.65	388.54	0.748	1,911,046
26 Hendry	4,499,197,225	3,230,784	13,802.85	234.07	561.12	0.748	7,745,055
27 Hernando	17,941,689,644	12,883,568	26,359.83	488.76	306.43	0.748	8,077,443
28 Highlands	8,539,319,511	6,131,915	12,613.03	486.16	309.03	0.748	3,897,805
29 Hillsborough	173,779,587,516	124,787,646	234,990.31	531.03	264.16	0.748	62,075,040
30 Holmes	668,021,853	479,693	3,250.92	147.56	647.63	0.748	2,105,393
31 Indian River	30,300,456,410	21,758,152	17,843.37	1,219.40	0.00	0.748	0
32 Jackson	2,376,321,135	1,706,389	5,994.62	284.65	510.54	0.748	3,060,493
33 Jefferson	1,178,735,763	846,427	971.88	870.92	0.00	0.748	0
34 Lafayette	385,306,334	276,681	1,163.58	237.78	557.41	0.748	648,591
35 Lake	39,595,470,492	28,432,715	51,531.14	551.76	243.43	0.748	12,544,225
36 Lee	145,086,194,440	104,183,495	104,369.14	998.22	0.00	0.748	0
37 Leon	24,929,924,768	17,901,680	34,125.68	524.58	270.61	0.748	9,234,750
38 Levy	3,370,920,603	2,420,591	5,817.30	416.10	379.09	0.748	2,205,280
39 Liberty	378,254,891	271,617	1,307.58	207.72	587.47	0.748	768,164
40 Madison	1,286,493,744	923,805	2,392.40	386.14	409.05	0.748	978,611
41 Manatee	72,173,995,678	51,826,703	53,766.67	963.92	0.00	0.748	0
42 Marion	34,911,994,670	25,069,605	48,130.89	520.86	274.33	0.748	13,203,747
43 Martin	35,530,224,620	25,513,544	19,192.65	1,329.34	0.00	0.748	0
44 Monroe	52,341,975,509	37,585,726	8,736.71	4,302.05	0.00	0.748	0
45 Nassau	16,902,633,949	12,137,443	13,801.72	879.42	0.00	0.748	0
46 Okaloosa	30,390,733,381	21,822,978	34,016.69	641.54	153.65	0.748	5,226,664
47 Okeechobee	4,573,998,859	3,284,497	6,451.51	509.11	286.08	0.748	1,845,648
48 Orange	226,997,717,030	163,002,521	220,465.36	739.36	55.83	0.748	12,308,581
49 Osceola	53,319,961,758	38,287,998	79,465.82	481.82	313.37	0.748	24,902,204
50 Palm Beach	332,828,757,631	238,997,674	203,305.63	1,175.56	0.00	0.748	0
51 Pasco	54,867,526,866	39,399,274	88,536.21	445.01	350.18	0.748	31,003,610
52 Pinellas	140,322,662,036	100,762,897	99,690.85	1,010.75	0.00	0.748	0
53 Polk	69,492,250,246	49,900,995	123,541.52	403.92	391.27	0.748	48,338,091
54 Putnam	7,482,717,800	5,373,190	10,314.21	520.95	274.24	0.748	2,828,569
55 St. Johns	54,218,088,600	38,932,925	54,145.47	719.04	76.15	0.748	4,123,178
56 St. Lucie	42,603,055,308	30,592,402	49,935.59	612.64	182.55	0.748	9,115,742
57 Santa Rosa	18,550,500,490	13,320,743	32,137.39	414.49	380.70	0.748	12,234,704
58 Sarasota	107,921,659,624	77,496,385	48,971.85	1,582.47	0.00	0.748	0
59 Seminole	54,992,991,347	39,489,367	71,360.08	553.38	241.81	0.748	17,255,581
60 Sumter	22,622,573,390	16,244,817	10,068.08	1,613.50	0.00	0.748	0
61 Suwannee	2,877,565,792	2,066,322	6,189.05	333.87	461.32	0.748	2,855,133
62 Taylor	2,328,432,570	1,672,001	2,776.96	602.10	193.09	0.748	536,203
63 Union	393,724,576	282,726	2,351.48	120.23	674.96	0.748	1,587,155
64 Volusia	63,446,521,739	45,559,678	66,219.17	688.01	107.18	0.748	7,097,371
65 Wakulla	2,700,744,227	1,939,350	5,331.42	363.76	431.43	0.748	2,300,135
66 Walton	46,385,960,816	33,308,831	12,198.75	2,730.51	0.00	0.748	0
67 Washington	1,418,314,747	1,018,463	3,237.62	314.57	480.62	0.748	1,556,065
69 FAMU Lab School	0	318,027	606.25	524.58	270.61	0.000	164,057
70 FAU - Palm Beach	0	1,549,071	1,317.73	1,175.56	0.00	0.000	0
71 FAU - St. Lucie	0	891,845	1,455.74	612.64	182.55	0.000	265,745
72 FSU Lab - Broward	0	557,212	699.62	796.45	0.00	0.000	0
73 FSU Lab - Leon	0	992,642	1,892.26	524.58	270.61	0.000	512,064
74 UF Lab School	0	706,662	1,254.95	563.10	232.09	0.000	291,261
75 Virtual School	0	38,162,101	48,849.99	781.21	13.98	0.000	682,923
76 FSU Lab - Bay	0	99,485	125.00	795.88	0.00	0.000	0
State	3,367,187,019,741	2,461,186,696	3,095,082.45	795.19			415,036,730

2023-24 FEFP Second Calculation
 DJJ Supplemental Allocation

District	2023-24	2023-24	\$906.30 x WFTE	Comparable Wage Factor	Grades PK-12
	Grades PK-12 Unweighted FTE	Grades PK-12 Weighted FTE			DJJ Total Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	138.36	137.21	124,353	1.0000	124,353
2 Baker	0.00	0.00	0	1.0000	0
3 Bay	27.96	27.73	25,132	1.0000	25,132
4 Bradford	0.00	0.00	0	1.0000	0
5 Brevard	45.01	44.60	40,421	1.0000	40,421
6 Broward	228.08	237.63	215,364	1.0232	220,360
7 Calhoun	0.00	0.00	0	1.0000	0
8 Charlotte	0.00	0.00	0	1.0000	0
9 Citrus	116.42	116.16	105,276	1.0000	105,276
10 Clay	103.15	102.43	92,832	1.0000	92,832
11 Collier	84.54	83.92	76,057	1.0506	79,905
12 Columbia	0.00	0.00	0	1.0000	0
13 Dade	187.21	189.50	171,744	1.0183	174,887
14 DeSoto	0.00	0.00	0	1.0000	0
15 Dixie	0.00	0.00	0	1.0000	0
16 Duval	211.98	211.85	192,000	1.0072	193,382
17 Escambia	128.26	131.95	119,586	1.0000	119,586
18 Flagler	0.00	0.00	0	1.0000	0
19 Franklin	0.00	0.00	0	1.0000	0
20 Gadsden	0.00	0.00	0	1.0000	0
21 Gilchrist	0.00	0.00	0	1.0000	0
22 Glades	0.00	0.00	0	1.0000	0
23 Gulf	0.00	0.00	0	1.0000	0
24 Hamilton	37.01	36.87	33,415	1.0000	33,415
25 Hardee	0.00	0.00	0	1.0000	0
26 Hendry	0.00	0.00	0	1.0000	0
27 Hernando	25.00	24.93	22,594	1.0000	22,594
28 Highlands	0.00	0.00	0	1.0000	0
29 Hillsborough	380.00	392.09	355,351	1.0098	358,833
30 Holmes	0.00	0.00	0	1.0000	0
31 Indian River	0.00	0.00	0	1.0000	0
32 Jackson	27.68	27.67	25,077	1.0000	25,077
33 Jefferson	0.00	0.00	0	1.0000	0
34 Lafayette	0.00	0.00	0	1.0000	0
35 Lake	21.43	25.82	23,401	1.0000	23,401
36 Lee	93.77	95.15	86,234	1.0121	87,277
37 Leon	95.31	94.74	85,863	1.0000	85,863
38 Levy	0.00	0.00	0	1.0000	0
39 Liberty	73.58	89.61	81,214	1.0000	81,214
40 Madison	9.86	9.96	9,027	1.0000	9,027
41 Manatee	170.41	169.61	153,718	1.0000	153,718
42 Marion	158.58	157.52	142,760	1.0000	142,760
43 Martin	0.00	0.00	0	1.0123	0
44 Monroe	0.58	0.57	517	1.0463	541
45 Nassau	0.00	0.00	0	1.0000	0
46 Okaloosa	120.11	120.59	109,291	1.0000	109,291
47 Okeechobee	79.67	79.78	72,305	1.0000	72,305
48 Orange	194.77	193.76	175,605	1.0094	177,256
49 Osceola	84.57	84.49	76,573	1.0000	76,573
50 Palm Beach	151.05	154.25	139,797	1.0442	145,976
51 Pasco	75.40	75.22	68,172	1.0000	68,172
52 Pinellas	118.82	118.18	107,107	1.0030	107,428
53 Polk	154.09	153.24	138,881	1.0000	138,881
54 Putnam	0.00	0.00	0	1.0000	0
55 St. Johns	58.11	57.65	52,248	1.0000	52,248
56 St. Lucie	89.60	89.00	80,661	1.0000	80,661
57 Santa Rosa	0.00	0.00	0	1.0000	0
58 Sarasota	0.00	0.00	0	1.0165	0
59 Seminole	0.00	0.00	0	1.0000	0
60 Sumter	0.00	0.00	0	1.0000	0
61 Suwannee	0.00	0.00	0	1.0000	0
62 Taylor	0.00	0.00	0	1.0000	0
63 Union	0.00	0.00	0	1.0000	0
64 Volusia	130.85	130.37	118,154	1.0000	118,154
65 Wakulla	0.00	0.00	0	1.0000	0
66 Walton	29.26	29.21	26,473	1.0000	26,473
67 Washington	0.00	0.00	0	1.0000	0
69 FAMU Lab School	0.00	0.00	0	1.0000	0
70 FAU - Palm Beach	0.00	0.00	0	1.0442	0
71 FAU - St. Lucie	0.00	0.00	0	1.0000	0
72 FSU Lab - Broward	0.00	0.00	0	1.0232	0
73 FSU Lab - Leon	0.00	0.00	0	1.0000	0
74 UF Lab School	0.00	0.00	0	1.0000	0
75 Virtual School	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
State	3,650.48	3,693.26	3,347,203		3,373,272

2023-24 FEFP Second Calculation
Safe Schools Allocation

District	Allocation	Crime	Allocation	2023-24	Allocation	Total
	Minimum	Index	Based on Crime Index	Nonvirtual Nonscholarship FTE	Based on Unweighted FTE	Safe Schools Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	250,000	8,714	1,432,227	27,876.23	1,549,241	3,231,468
2 Baker	250,000	406	66,730	4,795.04	266,488	583,218
3 Bay	250,000	5,446	895,100	27,019.94	1,501,653	2,646,753
4 Bradford	250,000	371	60,977	2,823.81	156,935	467,912
5 Brevard	250,000	12,950	2,128,452	72,923.97	4,052,802	6,431,254
6 Broward	250,000	47,045	7,732,281	247,586.43	13,759,794	21,742,075
7 Calhoun	250,000	159	26,133	2,007.37	111,561	387,694
8 Charlotte	250,000	1,943	319,350	16,629.85	924,216	1,493,566
9 Citrus	250,000	2,333	383,450	15,382.18	854,876	1,488,326
10 Clay	250,000	3,322	546,001	38,225.56	2,124,413	2,920,414
11 Collier	250,000	4,682	769,530	47,893.15	2,661,696	3,681,226
12 Columbia	250,000	1,849	303,900	9,425.30	523,818	1,077,718
13 Dade	250,000	79,764	13,109,951	330,497.87	18,367,657	31,727,608
14 DeSoto	250,000	736	120,968	4,458.71	247,796	618,764
15 Dixie	250,000	262	43,062	1,997.06	110,988	404,050
16 Duval	250,000	34,452	5,662,505	125,678.25	6,984,659	12,897,164
17 Escambia	250,000	10,298	1,692,572	36,809.86	2,045,734	3,988,306
18 Flagler	250,000	1,139	187,205	13,182.11	732,605	1,169,810
19 Franklin	250,000	243	39,939	1,092.45	60,714	350,653
20 Gadsden	250,000	498	81,851	4,130.13	229,535	561,386
21 Gilchrist	250,000	121	19,887	2,675.61	148,699	418,586
22 Glades	250,000	128	21,038	1,795.40	99,781	370,819
23 Gulf	250,000	248	40,761	1,850.96	102,868	393,629
24 Hamilton	250,000	324	53,252	1,551.17	86,207	389,459
25 Hardee	250,000	574	94,342	4,809.10	267,269	611,611
26 Hendry	250,000	868	142,664	7,378.09	410,043	802,707
27 Hernando	250,000	2,785	457,741	24,123.32	1,340,671	2,048,412
28 Highlands	250,000	2,185	359,125	11,626.38	646,144	1,255,269
29 Hillsborough	250,000	20,705	3,403,058	215,713.92	11,988,457	15,641,515
30 Holmes	250,000	248	40,761	3,092.45	171,865	462,626
31 Indian River	250,000	2,099	344,990	16,684.14	927,233	1,522,223
32 Jackson	250,000	374	61,470	5,750.75	319,602	631,072
33 Jefferson	250,000	346	56,868	704.72	39,165	346,033
34 Lafayette	250,000	47	7,725	1,127.79	62,678	320,403
35 Lake	250,000	6,341	1,042,202	47,412.57	2,634,988	3,927,190
36 Lee	250,000	10,218	1,679,423	99,377.19	5,522,959	7,452,382
37 Leon	250,000	9,163	1,506,024	31,740.73	1,764,014	3,520,038
38 Levy	250,000	1,095	179,973	5,429.13	301,728	731,701
39 Liberty	250,000	60	9,862	1,279.01	71,082	330,944
40 Madison	250,000	294	48,322	2,296.23	127,615	425,937
41 Manatee	250,000	8,064	1,325,393	50,464.74	2,804,614	4,380,007
42 Marion	250,000	7,569	1,244,035	43,965.75	2,443,428	3,937,463
43 Martin	250,000	2,132	350,414	18,119.33	1,006,995	1,607,409
44 Monroe	250,000	1,277	209,887	8,361.50	464,696	924,583
45 Nassau	250,000	1,192	195,916	12,895.84	716,696	1,162,612
46 Okaloosa	250,000	3,723	611,909	31,601.34	1,756,267	2,618,176
47 Okeechobee	250,000	1,245	204,627	6,114.00	339,790	794,417
48 Orange	250,000	39,690	6,523,419	203,613.44	11,315,964	18,089,383
49 Osceola	250,000	7,433	1,221,682	72,443.73	4,026,112	5,497,794
50 Palm Beach	250,000	33,719	5,542,029	186,682.65	10,375,023	16,167,052
51 Pasco	250,000	8,620	1,416,777	82,858.12	4,604,900	6,271,677
52 Pinellas	250,000	22,163	3,642,694	87,462.07	4,860,768	8,753,462
53 Polk	250,000	12,117	1,991,541	115,232.84	6,404,148	8,645,689
54 Putnam	250,000	1,498	246,210	9,800.82	544,688	1,040,898
55 St. Johns	250,000	2,566	421,746	50,746.78	2,820,289	3,492,035
56 St. Lucie	250,000	4,497	739,124	46,308.82	2,573,646	3,562,770
57 Santa Rosa	250,000	1,731	284,506	29,663.90	1,648,593	2,183,099
58 Sarasota	250,000	7,621	1,252,582	45,486.01	2,527,918	4,030,500
59 Seminole	250,000	7,397	1,215,765	64,016.58	3,557,768	5,023,533
60 Sumter	250,000	1,246	204,792	9,723.27	540,378	995,170
61 Suwannee	250,000	913	150,060	5,668.14	315,011	715,071
62 Taylor	250,000	689	113,244	2,563.64	142,476	505,720
63 Union	250,000	134	22,024	2,270.63	126,192	398,216
64 Volusia	250,000	10,956	1,800,720	60,915.88	3,385,444	5,436,164
65 Wakulla	250,000	503	82,673	5,143.47	285,852	618,525
66 Walton	250,000	984	161,730	11,493.74	638,773	1,050,503
67 Washington	250,000	291	47,829	3,058.07	169,954	467,783
69 FAMU Lab School	250,000	0	0	606.25	33,693	283,693
70 FAU - Palm Beach	250,000	0	0	1,317.73	73,234	323,234
71 FAU - St. Lucie	250,000	0	0	1,455.74	80,904	330,904
72 FSU Lab - Broward	250,000	0	0	699.62	38,882	288,882
73 FSU Lab - Leon	250,000	0	0	1,891.66	105,130	355,130
74 UF Lab School	250,000	0	0	1,251.95	69,578	319,578
75 Virtual School ¹	0	0	0	0.00	0	0
76 FSU Lab - Bay	250,000	0	0	125.00	6,947	256,947
State	18,500,000	464,805	76,395,000	2,790,876.98	155,105,000	250,000,000

1. The Florida Virtual School does not receive Safe Schools Funding.

2023-24 FEFP Second Calculation
 Exceptional Student Education Guaranteed Allocation

District	2022-23	2022-23	2022-23	Maximum of \$1,951.26 or PY Funds Per FTE	2023-24	ESE Guaranteed Allocation
	ESE Guaranteed Allocation	FTE Programs 111, 112 & 113	Funds Per FTE		FTE Programs 111, 112 & 113	
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	11,430,678	6,984.16	1,636.66	1,951.26	7,438.94	14,515,306
2 Baker	1,402,456	773.12	1,814.02	1,951.26	783.29	1,528,402
3 Bay	9,418,501	5,037.26	1,869.77	1,951.26	5,380.13	10,498,032
4 Bradford	1,347,700	797.03	1,690.90	1,951.26	851.96	1,662,395
5 Brevard	29,569,694	17,359.90	1,703.33	1,951.26	18,633.82	36,359,428
6 Broward	101,688,971	47,624.86	2,135.21	2,135.21	49,441.44	105,567,857
7 Calhoun	780,534	460.21	1,696.04	1,951.26	451.96	881,891
8 Charlotte	6,458,771	3,685.10	1,752.67	1,951.26	3,849.17	7,510,731
9 Citrus	7,705,062	2,876.81	2,678.34	2,678.34	2,950.85	7,903,380
10 Clay	13,611,858	9,669.82	1,407.66	1,951.26	10,698.83	20,876,199
11 Collier	24,025,053	8,868.90	2,708.91	2,708.91	9,452.15	25,605,024
12 Columbia	4,150,306	1,846.42	2,247.76	2,247.76	1,868.21	4,199,288
13 Dade	134,474,562	71,474.53	1,881.43	1,951.26	78,148.32	152,487,691
14 DeSoto	2,015,572	759.30	2,654.51	2,654.51	765.32	2,031,550
15 Dixie	706,828	477.42	1,480.52	1,951.26	527.54	1,029,368
16 Duval	51,048,265	27,643.39	1,846.67	1,951.26	28,840.60	56,275,509
17 Escambia	13,818,841	7,652.04	1,805.90	1,951.26	7,767.95	15,157,290
18 Flagler	6,824,420	2,463.27	2,770.47	2,770.47	2,602.93	7,211,339
19 Franklin	489,519	270.99	1,806.41	1,951.26	263.83	514,801
20 Gadsden	1,674,702	814.33	2,056.54	2,056.54	808.43	1,662,569
21 Gilchrist	1,073,482	607.03	1,768.42	1,951.26	636.42	1,241,821
22 Glades	558,556	358.70	1,557.17	1,951.26	374.44	730,630
23 Gulf	430,972	406.72	1,059.63	1,951.26	413.89	807,607
24 Hamilton	553,740	216.29	2,560.17	2,560.17	210.60	539,172
25 Hardee	1,743,856	721.37	2,417.42	2,417.42	738.11	1,784,322
26 Hendry	3,310,362	1,609.96	2,056.18	2,056.18	1,818.50	3,739,163
27 Hernando	11,476,760	4,626.51	2,480.65	2,480.65	4,903.62	12,164,165
28 Highlands	4,658,142	2,380.95	1,956.42	1,956.42	2,476.77	4,845,602
29 Hillsborough	83,874,715	42,385.10	1,978.87	1,978.87	44,152.25	87,371,563
30 Holmes	1,068,258	487.24	2,192.47	2,192.47	516.38	1,132,148
31 Indian River	6,188,386	3,180.77	1,945.56	1,951.26	3,294.64	6,428,699
32 Jackson	2,318,180	1,074.54	2,157.37	2,157.37	1,092.53	2,356,991
33 Jefferson	390,489	150.54	2,593.92	2,593.92	180.66	468,618
34 Lafayette	379,424	273.88	1,385.37	1,951.26	278.50	543,426
35 Lake	18,710,038	9,117.12	2,052.19	2,052.19	9,905.06	20,327,065
36 Lee	34,798,279	13,439.89	2,589.18	2,589.18	14,144.41	36,622,423
37 Leon	17,398,083	6,760.75	2,573.40	2,573.40	7,021.89	18,070,132
38 Levy	2,003,607	1,223.75	1,637.27	1,951.26	1,248.69	2,436,519
39 Liberty	511,509	276.00	1,853.29	1,951.26	271.14	529,065
40 Madison	1,047,010	452.97	2,311.43	2,311.43	447.73	1,034,897
41 Manatee	20,709,989	9,994.39	2,072.16	2,072.16	10,435.38	21,623,777
42 Marion	16,480,109	8,305.20	1,984.31	1,984.31	8,696.53	17,256,611
43 Martin	7,118,549	3,474.12	2,049.02	2,049.02	3,596.37	7,369,034
44 Monroe	3,457,246	1,897.35	1,822.14	1,951.26	1,935.84	3,777,327
45 Nassau	3,809,204	2,229.05	1,708.89	1,951.26	2,385.54	4,654,809
46 Okaloosa	14,054,969	6,209.26	2,263.55	2,263.55	6,277.36	14,209,118
47 Okeechobee	2,816,720	1,657.82	1,699.05	1,951.26	1,658.42	3,236,009
48 Orange	59,004,870	30,401.79	1,940.84	1,951.26	32,090.05	62,616,031
49 Osceola	23,089,781	11,293.54	2,044.51	2,044.51	11,940.85	24,413,187
50 Palm Beach	69,603,294	39,807.21	1,748.51	1,951.26	41,796.85	81,556,522
51 Pasco	33,279,596	15,536.88	2,141.97	2,141.97	16,343.98	35,008,315
52 Pinellas	42,359,270	21,012.97	2,015.86	2,015.86	21,758.91	43,862,916
53 Polk	45,931,620	21,983.05	2,089.41	2,089.41	23,368.25	48,825,855
54 Putnam	3,356,811	2,491.03	1,347.56	1,951.26	2,513.95	4,905,370
55 St. Johns	16,518,388	10,873.22	1,519.18	1,951.26	12,174.71	23,756,025
56 St. Lucie	20,291,502	7,388.64	2,746.31	2,746.31	8,049.20	22,105,598
57 Santa Rosa	11,183,692	5,150.41	2,171.42	2,171.42	5,432.35	11,795,913
58 Sarasota	23,518,653	10,189.42	2,308.14	2,308.14	10,639.04	24,556,394
59 Seminole	20,455,768	14,782.88	1,383.75	1,951.26	15,546.99	30,336,220
60 Sumter	3,985,588	1,851.06	2,153.14	2,153.14	2,059.89	4,435,232
61 Suwannee	1,581,180	1,119.69	1,412.16	1,951.26	1,133.85	2,212,436
62 Taylor	1,106,692	584.73	1,892.65	1,951.26	612.69	1,195,517
63 Union	677,419	502.61	1,347.80	1,951.26	531.33	1,036,763
64 Volusia	24,833,089	14,176.39	1,751.72	1,951.26	14,199.03	27,705,999
65 Wakulla	1,917,552	1,109.70	1,727.99	1,951.26	1,146.56	2,237,237
66 Walton	4,598,336	2,068.50	2,223.03	2,223.03	2,212.50	4,918,454
67 Washington	709,582	663.76	1,069.03	1,951.26	677.67	1,322,310
69 FAMU Lab School	49,465	29.49	1,677.35	1,951.26	28.53	55,669
70 FAU - Palm Beach	119,303	63.50	1,878.79	1,951.26	58.20	113,563
71 FAU - St. Lucie	220,282	151.62	1,452.86	1,951.26	153.30	299,128
72 FSU Lab - Broward	148,932	141.87	1,049.78	1,951.26	138.36	269,976
73 FSU Lab - Leon	350,638	177.05	1,980.45	1,980.45	178.75	354,005
74 UF Lab School	354,232	148.71	2,382.03	2,382.03	158.43	377,385
75 Virtual School	2,022,738	1,104.18	1,831.89	1,951.26	1,138.01	2,220,553
76 FSU Lab - Bay	0	0.00	1,869.77	1,951.26	13.00	25,366
State	1,094,851,200	555,860.03	1,961.26		586,732.57	1,211,296,702

2023-24 FEFP Second Calculation
 Educational Enrichment Allocation

District	2022-23 Supplemental Academic Instruction	2022-23 Nonvirtual Unweighted FTE	2022-23 SAI Funds Per FTE	2023-24 Nonvirtual Unweighted FTE	Initial Educational Enrichment Allocation	2023-24 Rebase Adjustment	Base Educational Enrichment Allocation	Turnaround Option Schools FTE	Improved Schools FTE	Turnaround FTE for Eligible Schools	Turnaround Supplement \$500 per FTE	Educational Enrichment Allocation (col. 7 + col. 11)
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-
1 Alachua	8,198,723	29,624.05	276.76	31,501.57	8,718,375	0	8,718,375	842.08	0.00	842.08	421,040	9,139,415
2 Baker	1,743,520	4,893.34	356.30	4,915.38	1,751,350	142,573	1,893,923	0.00	0.00	0.00	0	1,893,923
3 Bay	7,430,937	26,929.69	275.94	27,738.48	7,654,156	0	7,654,156	1,021.45	0.00	1,021.45	510,725	8,164,881
4 Bradford	899,534	2,981.01	301.75	3,187.66	961,876	785,507	1,747,383	0.00	0.00	0.00	0	1,747,383
5 Brevard	20,336,833	76,042.69	267.44	79,248.45	21,194,205	0	21,194,205	0.00	0.00	0.00	0	21,194,205
6 Broward	57,213,756	263,458.82	217.16	272,121.20	59,093,840	0	59,093,840	1,100.97	366.55	1,467.52	733,760	59,827,600
7 Calhoun	445,431	2,009.02	221.72	2,029.83	450,054	1,154,117	1,604,171	0.00	0.00	0.00	0	1,604,171
8 Charlotte	3,701,403	16,732.97	221.20	17,562.36	3,884,794	0	3,884,794	0.00	0.00	0.00	0	3,884,794
9 Citrus	3,432,463	15,877.93	216.18	16,287.58	3,521,049	0	3,521,049	0.00	0.00	0.00	0	3,521,049
10 Clay	9,825,902	38,432.13	255.67	39,867.70	10,192,975	0	10,192,975	0.00	606.33	606.33	303,165	10,496,140
11 Collier	10,859,783	48,135.03	225.61	50,692.46	11,436,726	0	11,436,726	0.00	0.00	0.00	0	11,436,726
12 Columbia	3,762,875	10,191.29	369.22	10,245.41	3,782,810	0	3,782,810	0.00	0.00	0.00	0	3,782,810
13 Dade	113,718,768	349,622.69	325.26	366,935.95	119,349,587	0	119,349,587	0.00	0.00	0.00	0	119,349,587
14 DeSoto	1,764,637	4,614.91	382.38	4,661.37	1,782,415	645,765	2,428,180	0.00	0.00	0.00	0	2,428,180
15 Dixie	445,720	2,047.47	217.69	2,135.85	464,953	433,233	898,186	0.00	0.00	0.00	0	898,186
16 Duval	32,942,003	133,735.29	246.32	140,188.35	34,531,194	2,198,586	36,729,780	0.00	1,715.73	1,715.73	857,865	37,587,645
17 Escambia	10,140,553	38,746.59	261.71	39,826.15	10,422,902	0	10,422,902	1,303.75	713.99	2,017.74	1,008,870	11,431,772
18 Flagler	2,922,181	13,635.77	214.30	14,020.73	3,004,642	0	3,004,642	0.00	0.00	0.00	0	3,004,642
19 Franklin	241,839	1,117.48	216.41	1,127.73	244,052	0	244,052	0.00	0.00	0.00	0	244,052
20 Gadsden	1,320,788	4,684.03	281.98	4,621.82	1,303,261	0	1,303,261	408.60	324.23	732.83	366,415	1,669,676
21 Gilchrist	614,349	2,797.34	219.62	2,934.06	644,378	1,478,197	2,122,575	0.00	0.00	0.00	0	2,122,575
22 Glades	434,486	1,796.83	241.81	1,847.41	446,722	1,159,948	1,606,670	0.00	0.00	0.00	0	1,606,670
23 Gulf	379,082	1,893.25	200.23	1,948.72	390,192	0	390,192	0.00	0.00	0.00	0	390,192
24 Hamilton	358,275	1,671.70	214.32	1,683.32	360,769	535,383	896,152	0.00	0.00	0.00	0	896,152
25 Hardee	1,049,974	4,860.15	216.04	4,886.05	1,055,582	178,109	1,233,691	0.00	0.00	0.00	0	1,233,691
26 Hendry	1,853,036	7,376.84	251.20	7,814.05	1,962,889	1,986,323	3,949,212	0.00	0.00	0.00	0	3,949,212
27 Hernando	5,846,125	24,860.96	235.15	26,057.61	6,127,447	0	6,127,447	0.00	0.00	0.00	0	6,127,447
28 Highlands	2,464,263	12,370.81	199.20	12,492.51	2,488,508	288,698	2,777,206	0.00	0.00	0.00	0	2,777,206
29 Hillsborough	50,918,144	221,769.29	229.60	230,907.98	53,016,472	7,604,740	60,621,212	3,130.14	5,742.34	8,872.48	4,436,240	65,057,452
30 Holmes	651,910	3,023.13	215.64	3,177.16	685,123	2,034,123	2,719,246	0.00	0.00	0.00	0	2,719,246
31 Indian River	3,748,823	17,298.20	216.72	17,803.00	3,858,266	0	3,858,266	0.00	0.00	0.00	0	3,858,266
32 Jackson	1,146,387	5,821.19	196.93	5,942.55	1,170,266	1,376,456	2,546,722	0.00	0.00	0.00	0	2,546,722
33 Jefferson	312,741	805.03	388.48	965.91	375,237	845,514	1,220,751	0.00	698.31	698.31	349,155	1,569,906
34 Lafayette	196,285	1,145.65	171.33	1,163.05	199,265	556,580	755,845	0.00	0.00	0.00	0	755,845
35 Lake	11,075,218	48,237.01	229.60	51,204.09	11,756,459	0	11,756,459	0.00	585.61	585.61	292,805	12,049,264
36 Lee	23,361,610	99,422.43	234.97	103,939.19	24,422,591	13,731,004	38,153,595	0.00	0.00	0.00	0	38,153,595
37 Leon	9,358,560	33,176.97	282.08	34,041.98	9,602,562	0	9,602,562	530.04	542.41	1,072.45	536,225	10,138,787
38 Levy	1,301,116	5,709.90	227.87	5,784.67	1,318,153	1,926,673	3,244,826	0.00	0.00	0.00	0	3,244,826
39 Liberty	269,864	1,304.63	206.85	1,303.07	269,540	572,387	841,927	0.00	0.00	0.00	0	841,927
40 Madison	628,648	2,374.14	264.79	2,379.09	629,959	381,744	1,011,703	110.97	0.00	110.97	55,485	1,067,188
41 Manatee	12,862,456	52,103.34	246.86	53,739.51	13,266,135	0	13,266,135	0.00	0.00	0.00	0	13,266,135
42 Marion	13,379,315	45,644.07	293.12	47,523.44	13,930,071	0	13,930,071	0.00	448.54	448.54	224,270	14,154,341
43 Martin	4,021,406	18,656.51	215.55	19,177.27	4,133,661	292,034	4,425,695	0.00	0.00	0.00	0	4,425,695
44 Monroe	1,879,270	8,668.39	216.80	8,721.29	1,890,776	0	1,890,776	0.00	0.00	0.00	0	1,890,776
45 Nassau	2,862,082	13,064.83	219.07	13,734.82	3,008,887	2,257,641	5,266,528	0.00	0.00	0.00	0	5,266,528
46 Okaloosa	8,825,597	32,487.36	271.66	33,523.75	9,107,062	0	9,107,062	0.00	0.00	0.00	0	9,107,062
47 Okeechobee	1,966,613	6,353.65	309.52	6,410.89	1,984,299	0	1,984,299	0.00	0.00	0.00	0	1,984,299
48 Orange	48,805,118	211,018.81	231.28	218,595.88	50,556,855	1,628,615	52,185,470	1,662.94	376.97	2,039.91	1,019,955	53,205,425
49 Osceola	16,225,194	74,618.75	217.44	78,220.60	17,008,287	2,190,586	19,198,873	0.00	0.00	0.00	0	19,198,873
50 Palm Beach	42,539,472	193,412.67	219.94	203,080.55	44,665,536	0	44,665,536	0.00	0.00	0.00	0	44,665,536
51 Pasco	21,844,176	83,204.13	262.54	87,128.47	22,874,709	0	22,874,709	2,823.07	0.00	2,823.07	1,411,535	24,286,244
52 Pinellas	22,293,909	94,838.21	235.07	99,131.40	23,302,818	0	23,302,818	833.76	1,075.69	1,909.45	954,725	24,257,543
53 Polk	29,487,777	117,258.58	251.48	123,150.82	30,969,968	0	30,969,968	3,167.80	1,535.65	4,703.45	2,351,725	33,321,693
54 Putnam	2,943,473	10,224.52	287.88	10,241.14	2,948,219	0	2,948,219	0.00	0.00	0.00	0	2,948,219
55 St. Johns	10,048,027	49,877.51	201.45	53,365.47	10,750,474	1,351,337	12,101,811	0.00	0.00	0.00	0	12,101,811
56 St. Lucie	11,427,580	46,804.44	244.16	49,742.25	12,145,068	2,821,425	14,966,493	0.00	379.33	379.33	189,665	15,156,158
57 Santa Rosa	8,221,392	29,611.71	277.64	31,265.67	8,680,601	0	8,680,601	0.00	0.00	0.00	0	8,680,601
58 Sarasota	9,321,340	45,911.75	203.03	48,857.83	9,919,605	0	9,919,605	0.00	0.00	0.00	0	9,919,605
59 Seminole	15,880,021	67,413.09	235.56	70,775.75	16,671,936	0	16,671,936	0.00	0.00	0.00	0	16,671,936
60 Sumter	1,869,318	9,208.03	203.01	10,022.41	2,034,649	0	2,034,649	0.00	0.00	0.00	0	2,034,649
61 Suwannee	1,248,261	6,010.07	207.69	6,092.16	1,265,281	0	1,265,281	0.00	0.00	0.00	0	1,265,281
62 Taylor	572,960	2,657.27	215.62	2,771.33	597,554	242,268	839,822	0.00	0.00	0.00	0	839,822
63 Union	497,568	2,273.28	218.88	2,351.48	514,692	537,511	1,052,203	0.00	0.00	0.00	0	1,052,203
64 Volusia	16,933,949	64,166.45	263.91	65,590.71	17,310,044	0	17,310,044	0.00	1,779.71	1,779.71	889,855	18,199,899
65 Wakulla	957,609	5,165.74	185.38	5,329.57	987,996	0	987,996	0.00	0.00	0.00	0	987,996
66 Walton	2,336,505	11,436.73	204.30	12,149.04	2,482,049	0	2,482,049	0.00	0.00	0.00	0	2,482,049
67 Washington	897,235	3,189.16	281.34	3,206.81	902,204	822,072	1,724,276	0.00	0.00	0.00	0	1,724,276
69 FAMU Lab School	318,059	606.78	524.18	606.25	317,784	617,786	935,570	0.00	0.00	0.00	0	935,570
70 FAU - Palm Beach	333,974	1,313.74	254.22	1,317.73	334,993	1,108,802	1,443,795	0.00	0.00	0.00	0	1,443,795
71 FAU - St. Lucie	422,095	1,458.57	289.39	1,455.74	421,277	140,152	561,429	0.00	0.00	0.00	0	561,429
72 FSU Lab - Broward	142,659	698.77	204.16	699.62	142,834	54,160	196,994	0.00	0.00	0.00	0	196,994
73 FSU Lab - Leon	314,926	1,845.06	170.69	1,891.66	322,887	1,206,875	1,529,762	0.00	0.00	0.00	0	1,529,762
74 UF Lab School	319,026	1,254.28	254.35	1,251.95	318,433	1,067,109	1,385,542	0.00	0.00	0.00	0	1,385,542
75 Virtual School	0	0.00	0.00	0.00	0	1,471,279	1,471,279	0.00	0.00	0.00	0	1,471,279
76 FSU Lab - Bay	0	0.00	275.94	125.00	34,493	0	34,493	0.00	0.00	0.00	0	34,493
State	719,314,907	2,893,683.90	248.58	3,018,439.76	750,327,733	57,825,312	808,153,045	16,935.57	16,891.39	33,826.96	16,913,480	825,066,525

2023-24 FEFP Second Calculation
Student Transportation Allocation

District	Adjusted ESE	ESE	Adjusted Base	Base	FES	FES	Total
	Allocation Factor	Transportation Allocation	Allocation Factor	Transportation Allocation	Students	Allocation	Transportation Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	470.29	490,983	7,244.45	4,368,054	1	750	4,859,787
2 Baker	147.57	154,063	2,787.32	1,680,620	0	0	1,834,683
3 Bay	676.83	706,611	6,136.75	3,700,164	9	6,750	4,413,525
4 Bradford	81.67	85,263	1,226.59	739,575	0	0	824,838
5 Brevard	1,242.85	1,297,535	19,987.48	12,051,487	22	16,500	13,365,522
6 Broward	2,698.43	2,817,161	53,160.74	32,053,364	114	85,500	34,956,025
7 Calhoun	55.32	57,754	750.99	452,811	0	0	510,565
8 Charlotte	825.43	861,749	5,157.07	3,109,465	8	6,000	3,977,214
9 Citrus	214.19	223,614	7,772.85	4,686,654	1	750	4,911,018
10 Clay	1,567.19	1,636,146	11,890.53	7,169,417	11	8,250	8,813,813
11 Collier	1,040.08	1,085,844	14,132.42	8,521,168	5	3,750	9,610,762
12 Columbia	325.44	339,759	3,621.36	2,183,506	1	750	2,524,015
13 Dade	6,614.58	6,905,622	30,796.18	18,568,612	86	64,500	25,538,734
14 DeSoto	193.80	202,327	1,146.99	691,580	5	3,750	897,657
15 Dixie	22.52	23,511	902.13	543,941	0	0	567,452
16 Duval	4,198.15	4,382,869	27,356.08	16,494,398	91	68,250	20,945,517
17 Escambia	1,155.84	1,206,697	14,550.83	8,773,449	20	15,000	9,995,146
18 Flagler	371.53	387,877	5,135.77	3,096,622	6	4,500	3,488,999
19 Franklin	0.97	1,013	581.48	350,604	0	0	351,617
20 Gadsden	221.46	231,204	2,249.19	1,356,153	3	2,250	1,589,607
21 Gilchrist	19.98	20,859	976.93	589,042	0	0	609,901
22 Glades	5.04	5,262	595.11	358,823	0	0	364,085
23 Gulf	28.84	30,109	614.29	370,387	0	0	400,496
24 Hamilton	27.18	28,376	1,006.66	606,967	0	0	635,343
25 Hardee	104.77	109,380	2,221.28	1,339,325	0	0	1,448,705
26 Hendry	149.07	155,629	2,955.48	1,782,012	0	0	1,937,641
27 Hernando	171.71	179,265	9,264.08	5,585,794	4	3,000	5,768,059
28 Highlands	460.91	481,190	4,364.71	2,631,710	3	2,250	3,115,150
29 Hillsborough	4,972.90	5,191,708	59,830.91	36,075,155	27	20,250	41,287,113
30 Holmes	11.80	12,319	1,395.14	841,202	0	0	853,521
31 Indian River	439.91	459,266	4,342.45	2,618,288	5	3,750	3,081,304
32 Jackson	293.96	306,894	2,549.92	1,537,479	0	0	1,844,373
33 Jefferson	17.16	17,915	510.79	307,982	2	1,500	327,397
34 Lafayette	0.00	0	352.56	212,577	0	0	212,577
35 Lake	1,565.22	1,634,090	15,011.68	9,051,320	9	6,750	10,692,160
36 Lee	2,753.88	2,875,051	45,551.38	27,465,287	3	2,250	30,342,588
37 Leon	695.76	726,373	7,333.94	4,422,012	11	8,250	5,156,635
38 Levy	184.72	192,848	2,414.74	1,455,972	0	0	1,648,820
39 Liberty	49.08	51,240	449.98	271,316	0	0	322,556
40 Madison	56.08	58,548	1,072.25	646,515	0	0	705,063
41 Manatee	882.84	921,685	12,941.45	7,803,071	7	5,250	8,730,006
42 Marion	2,145.04	2,239,422	17,952.35	10,824,402	7	5,250	13,069,074
43 Martin	216.07	225,577	6,425.72	3,874,399	0	0	4,099,976
44 Monroe	153.33	160,077	1,683.93	1,015,329	2	1,500	1,176,906
45 Nassau	352.03	367,519	5,866.79	3,537,392	0	0	3,904,911
46 Okaloosa	1,305.90	1,363,360	11,231.77	6,772,216	2	1,500	8,137,076
47 Okeechobee	156.63	163,522	2,965.44	1,788,017	0	0	1,951,539
48 Orange	2,570.87	2,683,988	53,466.58	32,237,771	52	39,000	34,960,759
49 Osceola	2,202.28	2,299,180	27,715.48	16,711,099	29	21,750	19,032,029
50 Palm Beach	3,291.67	3,436,503	45,486.22	27,425,998	30	22,500	30,885,001
51 Pasco	2,350.29	2,453,703	29,006.97	17,489,805	21	15,750	19,959,258
52 Pinellas	2,237.33	2,335,773	18,984.45	11,446,708	23	17,250	13,799,731
53 Polk	3,829.77	3,998,280	45,422.76	27,387,735	38	28,500	31,414,515
54 Putnam	331.52	346,107	4,278.83	2,579,928	1	750	2,926,785
55 St. Johns	1,377.86	1,438,486	22,903.10	13,809,465	2	1,500	15,249,451
56 St. Lucie	1,588.16	1,658,039	17,446.46	10,519,375	10	7,500	12,184,914
57 Santa Rosa	1,272.17	1,328,145	12,858.65	7,753,146	0	0	9,081,291
58 Sarasota	1,036.77	1,082,388	11,638.09	7,017,207	3	2,250	8,101,845
59 Seminole	260.21	271,659	13,527.21	8,156,256	5	3,750	8,431,665
60 Sumter	202.72	211,640	2,273.22	1,370,642	0	0	1,582,282
61 Suwannee	151.69	158,364	2,436.92	1,469,345	0	0	1,627,709
62 Taylor	100.79	105,225	1,259.45	759,388	0	0	864,613
63 Union	17.35	18,113	956.08	576,470	0	0	594,583
64 Volusia	1,241.63	1,296,262	20,083.59	12,109,437	11	8,250	13,413,949
65 Wakulla	64.15	66,973	2,714.64	1,636,797	2	1,500	1,705,270
66 Walton	322.72	336,920	4,823.91	2,908,585	3	2,250	3,247,755
67 Washington	86.79	90,609	1,454.41	876,939	1	750	968,298
69 FAMU Lab School	0.00	0	0.00	0	0	0	0
70 FAU - Palm Beach	0.00	0	0.00	0	0	0	0
71 FAU - St. Lucie	0.00	0	0.00	0	0	0	0
72 FSU Lab - Broward	0.00	0	0.00	0	0	0	0
73 FSU Lab - Leon	0.00	0	0.00	0	0	0	0
74 UF Lab School	0.00	0	0.00	0	0	0	0
75 Virtual School	0.00	0	0.00	0	0	0	0
76 FSU Lab - Bay	0.00	0	0.00	0	0	0	0
State	63,880.69	66,691,443	777,205.95	468,617,731	696	522,000	535,831,174

2023-24 FEFP Second Calculation
 Federally Connected Students Supplement

District	Student Allocation	Exempt Property Allocation	Total Allocation
	-1-	-2-	-3-
1 Alachua	0	0	0
2 Baker	0	0	0
3 Bay	366,016	764,665	1,130,681
4 Bradford	0	0	0
5 Brevard	505,673	2,578,237	3,083,910
6 Broward	0	0	0
7 Calhoun	0	0	0
8 Charlotte	0	0	0
9 Citrus	0	0	0
10 Clay	438,603	0	438,603
11 Collier	0	0	0
12 Columbia	0	0	0
13 Dade	265,568	0	265,568
14 DeSoto	0	0	0
15 Dixie	0	0	0
16 Duval	640,749	406,907	1,047,656
17 Escambia	377,627	1,201,671	1,579,298
18 Flagler	0	0	0
19 Franklin	0	0	0
20 Gadsden	0	0	0
21 Gilchrist	0	0	0
22 Glades	114,546	269,842	384,388
23 Gulf	0	0	0
24 Hamilton	0	0	0
25 Hardee	0	0	0
26 Hendry	0	0	0
27 Hernando	0	0	0
28 Highlands	0	0	0
29 Hillsborough	1,135,932	371,134	1,507,066
30 Holmes	0	0	0
31 Indian River	0	0	0
32 Jackson	0	0	0
33 Jefferson	0	0	0
34 Lafayette	0	0	0
35 Lake	0	0	0
36 Lee	143,450	0	143,450
37 Leon	0	0	0
38 Levy	0	0	0
39 Liberty	0	0	0
40 Madison	0	0	0
41 Manatee	0	0	0
42 Marion	0	0	0
43 Martin	0	0	0
44 Monroe	77,266	732,151	809,417
45 Nassau	0	0	0
46 Okaloosa	1,587,764	1,514,078	3,101,842
47 Okeechobee	0	0	0
48 Orange	0	0	0
49 Osceola	0	0	0
50 Palm Beach	22,034	0	22,034
51 Pasco	0	0	0
52 Pinellas	0	0	0
53 Polk	0	0	0
54 Putnam	0	0	0
55 St. Johns	0	0	0
56 St. Lucie	0	0	0
57 Santa Rosa	573,360	871,456	1,444,816
58 Sarasota	0	0	0
59 Seminole	0	0	0
60 Sumter	0	0	0
61 Suwannee	0	0	0
62 Taylor	0	0	0
63 Union	0	0	0
64 Volusia	0	0	0
65 Wakulla	0	0	0
66 Walton	0	0	0
67 Washington	0	0	0
69 FAMU Lab School	0	0	0
70 FAU - Palm Beach	0	0	0
71 FAU - St. Lucie	0	0	0
72 FSU Lab - Broward	0	0	0
73 FSU Lab - Leon	0	0	0
74 UF Lab School	0	0	0
75 Virtual School	0	0	0
76 FSU Lab - Bay	0	0	0
State	6,248,588	8,710,141	14,958,729

2023-24 FEFP Second Calculation
Mental Health Assistance Allocation

District	Minimum	2023-24	Mental Health	Total
	Mental Health Assistance Allocation	Unweighted Nonscholarship FTE	UFTE Allocation	Mental Health Assistance Allocation
	-1-	-2-	-3-	-4-
1 Alachua	100,000	28,167.65	1,498,008	1,598,008
2 Baker	100,000	4,797.85	255,159	355,159
3 Bay	100,000	27,155.46	1,444,178	1,544,178
4 Bradford	100,000	2,847.00	151,409	251,409
5 Brevard	100,000	73,524.86	3,910,188	4,010,188
6 Broward	100,000	248,071.28	13,192,890	13,292,890
7 Calhoun	100,000	2,061.23	109,620	209,620
8 Charlotte	100,000	16,759.35	891,293	991,293
9 Citrus	100,000	15,530.51	825,941	925,941
10 Clay	100,000	38,667.07	2,056,386	2,156,386
11 Collier	100,000	47,991.86	2,552,296	2,652,296
12 Columbia	100,000	9,459.08	503,051	603,051
13 Dade	100,000	331,503.80	17,629,985	17,729,985
14 DeSoto	100,000	4,487.12	238,633	338,633
15 Dixie	100,000	2,004.42	106,599	206,599
16 Duval	100,000	127,445.43	6,777,784	6,877,784
17 Escambia	100,000	37,030.20	1,969,335	2,069,335
18 Flagler	100,000	13,362.55	710,645	810,645
19 Franklin	100,000	1,114.90	59,292	159,292
20 Gadsden	100,000	4,149.78	220,693	320,693
21 Gilchrist	100,000	2,711.20	144,187	244,187
22 Glades	100,000	1,801.60	95,812	195,812
23 Gulf	100,000	1,859.10	98,870	198,870
24 Hamilton	100,000	1,564.97	83,228	183,228
25 Hardee	100,000	4,841.58	257,484	357,484
26 Hendry	100,000	13,366.89	710,876	810,876
27 Hernando	100,000	24,425.54	1,298,995	1,398,995
28 Highlands	100,000	11,746.90	624,722	724,722
29 Hillsborough	100,000	219,796.25	11,689,171	11,789,171
30 Holmes	100,000	3,166.21	168,385	268,385
31 Indian River	100,000	16,724.51	889,440	989,440
32 Jackson	100,000	5,802.82	308,605	408,605
33 Jefferson	100,000	710.69	37,796	137,796
34 Lafayette	100,000	1,128.32	60,006	160,006
35 Lake	100,000	47,739.62	2,538,881	2,638,881
36 Lee	100,000	99,807.14	5,307,928	5,407,928
37 Leon	100,000	31,824.43	1,692,482	1,792,482
38 Levy	100,000	5,461.76	290,467	390,467
39 Liberty	100,000	1,283.52	68,260	168,260
40 Madison	100,000	2,309.54	122,826	222,826
41 Manatee	100,000	50,491.90	2,685,253	2,785,253
42 Marion	100,000	44,573.20	2,370,485	2,470,485
43 Martin	100,000	18,134.71	964,437	1,064,437
44 Monroe	100,000	8,376.92	445,500	545,500
45 Nassau	100,000	12,962.74	689,382	789,382
46 Okaloosa	100,000	32,094.28	1,706,833	1,806,833
47 Okeechobee	100,000	6,154.62	327,314	427,314
48 Orange	100,000	205,482.92	10,927,962	11,027,962
49 Osceola	100,000	73,688.95	3,918,915	4,018,915
50 Palm Beach	100,000	186,907.73	9,940,099	10,040,099
51 Pasco	100,000	84,265.86	4,481,414	4,581,414
52 Pinellas	100,000	88,021.52	4,681,147	4,781,147
53 Polk	100,000	115,623.54	6,149,074	6,249,074
54 Putnam	100,000	9,873.89	525,112	625,112
55 St. Johns	100,000	51,526.78	2,740,289	2,840,289
56 St. Lucie	100,000	46,502.16	2,473,071	2,573,071
57 Santa Rosa	100,000	30,535.62	1,623,941	1,723,941
58 Sarasota	100,000	45,600.03	2,425,094	2,525,094
59 Seminole	100,000	64,600.91	3,435,596	3,535,596
60 Sumter	100,000	9,768.94	519,530	619,530
61 Suwannee	100,000	5,765.03	306,595	406,595
62 Taylor	100,000	2,569.27	136,639	236,639
63 Union	100,000	2,270.63	120,756	220,756
64 Volusia	100,000	61,544.34	3,273,042	3,373,042
65 Wakulla	100,000	5,145.32	273,638	373,638
66 Walton	100,000	11,543.45	613,902	713,902
67 Washington	100,000	3,088.88	164,272	264,272
69 FAMU Lab School	100,000	606.25	32,241	132,241
70 FAU - Palm Beach	100,000	1,317.73	70,079	170,079
71 FAU - St. Lucie	100,000	1,455.74	77,419	177,419
72 FSU Lab - Broward	100,000	699.62	37,207	137,207
73 FSU Lab - Leon	100,000	1,892.26	100,634	200,634
74 UF Lab School	100,000	1,254.95	66,741	166,741
75 Virtual School	100,000	48,849.99	2,597,933	2,697,933
76 FSU Lab - Bay	100,000	125.00	6,648	106,648
State	7,500,000	2,867,519.67	152,500,000	160,000,000

2023-24 FEFP Second Calculation
Classroom Teacher and Other Instructional Personnel Salary Increase Allocation¹

District	2023-24 Conference Base Funding	4.52% for Maintaining Prior Year Increases	1.41% for 2023-24 Increases	Salary Increase Allocation
	-1-	-2-	-3-	-4-
1 Alachua	177,062,773	8,003,237	2,496,585	10,499,822
2 Baker	27,969,514	1,264,222	394,370	1,658,592
3 Bay	164,216,686	7,422,594	2,315,455	9,738,049
4 Bradford	18,008,688	813,993	253,923	1,067,916
5 Brevard	452,231,274	20,440,854	6,376,461	26,817,315
6 Broward	1,587,558,299	71,757,635	22,384,572	94,142,207
7 Calhoun	12,129,922	548,272	171,032	719,304
8 Charlotte	100,960,950	4,563,435	1,423,549	5,986,984
9 Citrus	90,944,387	4,110,686	1,282,316	5,393,002
10 Clay	224,785,937	10,160,324	3,169,482	13,329,806
11 Collier	306,605,685	13,858,577	4,323,140	18,181,717
12 Columbia	58,321,943	2,636,152	822,339	3,458,491
13 Dade	2,152,632,333	97,298,981	30,352,116	127,651,097
14 DeSoto	26,321,552	1,189,734	371,134	1,560,868
15 Dixie	12,311,361	556,474	173,590	730,064
16 Duval	800,332,764	36,175,041	11,284,692	47,459,733
17 Escambia	223,942,765	10,122,213	3,157,593	13,279,806
18 Flagler	79,590,621	3,597,496	1,122,228	4,719,724
19 Franklin	6,509,714	294,239	91,787	386,026
20 Gadsden	26,621,100	1,203,274	375,358	1,578,632
21 Gilchrist	17,848,270	806,742	251,661	1,058,403
22 Glades	10,594,679	478,879	149,385	628,264
23 Gulf	11,387,152	514,699	160,559	675,258
24 Hamilton	9,588,227	433,388	135,194	568,582
25 Hardee	27,732,401	1,253,505	391,027	1,644,532
26 Hendry	77,928,361	3,522,362	1,098,790	4,621,152
27 Hernando	148,115,043	6,694,800	2,088,422	8,783,222
28 Highlands	71,133,995	3,215,257	1,002,989	4,218,246
29 Hillsborough	1,346,469,552	60,860,424	18,985,221	79,845,645
30 Holmes	17,999,074	813,558	253,787	1,067,345
31 Indian River	99,995,966	4,519,818	1,409,943	5,929,761
32 Jackson	35,063,745	1,584,881	494,399	2,079,280
33 Jefferson	5,462,431	246,902	77,020	323,922
34 Lafayette	6,828,647	308,655	96,284	404,939
35 Lake	286,760,545	12,961,577	4,043,324	17,004,901
36 Lee	600,885,724	27,160,035	8,472,489	35,632,524
37 Leon	189,993,666	8,587,714	2,678,911	11,266,625
38 Levy	33,666,894	1,521,744	474,703	1,996,447
39 Liberty	7,914,963	357,756	111,601	469,357
40 Madison	13,432,329	607,141	189,396	796,537
41 Manatee	299,450,332	13,535,155	4,222,250	17,757,405
42 Marion	274,902,982	12,425,615	3,876,132	16,301,747
43 Martin	112,832,186	5,100,015	1,590,934	6,690,949
44 Monroe	51,510,295	2,328,265	726,295	3,054,560
45 Nassau	76,712,115	3,467,388	1,081,641	4,549,029
46 Okaloosa	191,371,216	8,649,979	2,698,334	11,348,313
47 Okeechobee	36,402,652	1,645,400	513,277	2,158,677
48 Orange	1,295,594,789	58,560,884	18,267,887	76,828,771
49 Osceola	446,047,562	20,161,350	6,289,271	26,450,621
50 Palm Beach	1,221,187,739	55,197,686	17,218,747	72,416,433
51 Pasco	501,929,430	22,687,210	7,077,205	29,764,415
52 Pinellas	569,437,573	25,738,578	8,029,070	33,767,648
53 Polk	689,036,727	31,144,460	9,715,418	40,859,878
54 Putnam	58,225,017	2,631,771	820,973	3,452,744
55 St. Johns	308,333,945	13,936,694	4,347,509	18,284,203
56 St. Lucie	276,101,670	12,479,795	3,893,034	16,372,829
57 Santa Rosa	182,236,374	8,237,084	2,569,533	10,806,617
58 Sarasota	287,494,749	12,994,763	4,053,676	17,048,439
59 Seminole	399,580,856	18,061,055	5,634,090	23,695,145
60 Sumter	56,904,880	2,572,101	802,359	3,374,460
61 Suwannee	34,587,511	1,563,355	487,684	2,051,039
62 Taylor	16,494,996	745,574	232,579	978,153
63 Union	13,426,202	606,864	189,309	796,173
64 Volusia	372,657,614	16,844,124	5,254,472	22,098,596
65 Wakulla	30,382,062	1,373,269	428,387	1,801,656
66 Walton	67,289,345	3,041,478	948,780	3,990,258
67 Washington	19,140,431	865,147	269,880	1,135,027
69 FAMU Lab School	3,226,260	145,827	45,490	191,317
70 FAU - Palm Beach	7,890,425	356,647	111,255	467,902
71 FAU - St. Lucie	7,903,877	357,255	111,445	468,700
72 FSU Lab - Broward	3,985,880	180,162	56,201	236,363
73 FSU Lab - Leon	10,253,710	463,468	144,577	608,045
74 UF Lab School	6,667,258	301,360	94,008	395,368
75 Virtual School	256,156,793	11,578,287	3,611,811	15,190,098
76 FSU Lab - Bay	634,757	28,691	8,950	37,641
State	17,753,850,142	802,474,026	250,329,290	1,052,803,316

1. Allocations are part of Base Funding and frozen as of the 2023-24 FEFP Conference Calculation.

2023-24 FEFP Second Calculation
Grades PK-12 Class Size Reduction Allocation

District	Grades PK-3 Class Size Reduction Allocation	Grades 4-8 Class Size Reduction Allocation	Grades 9-12 Class Size Reduction Allocation	Class Size Reduction Allocation
	-1-	-2-	-3-	-4-
1 Alachua	9,446,885	9,915,462	7,310,055	26,672,402
2 Baker	1,701,322	1,646,645	1,284,149	4,632,116
3 Bay	10,137,962	10,127,759	7,528,362	27,794,083
4 Bradford	1,038,606	1,002,705	697,919	2,739,230
5 Brevard	24,998,002	26,070,825	20,365,258	71,434,085
6 Broward	84,172,769	90,496,232	74,647,472	249,316,473
7 Calhoun	719,704	697,527	566,323	1,983,554
8 Charlotte	5,363,426	5,686,517	5,300,725	16,350,668
9 Citrus	5,127,400	5,500,620	4,220,644	14,848,664
10 Clay	12,637,155	13,511,668	11,010,556	37,159,379
11 Collier	17,333,045	17,935,387	14,934,940	50,203,372
12 Columbia	3,713,833	3,201,522	2,327,926	9,243,281
13 Dade	114,017,200	123,928,812	98,781,223	336,727,235
14 DeSoto	1,509,568	1,640,447	1,139,494	4,289,509
15 Dixie	793,806	659,221	514,619	1,967,646
16 Duval	46,794,823	45,174,102	32,611,542	124,580,467
17 Escambia	13,023,904	12,660,289	10,204,169	35,888,362
18 Flagler	3,970,232	4,829,394	4,112,229	12,911,855
19 Franklin	400,802	412,480	251,882	1,065,164
20 Gadsden	1,542,506	1,432,231	1,091,291	4,066,028
21 Gilchrist	1,130,418	976,893	618,073	2,725,384
22 Glades	707,404	762,832	292,929	1,763,165
23 Gulf	628,451	713,532	521,322	1,863,305
24 Hamilton	511,130	552,235	404,844	1,468,209
25 Hardee	1,639,833	1,751,839	1,255,753	4,647,425
26 Hendry	2,468,756	2,478,010	2,300,909	7,247,675
27 Hernando	8,256,427	8,599,490	6,706,802	23,562,719
28 Highlands	3,889,582	4,028,545	3,331,816	11,249,943
29 Hillsborough	75,631,825	79,354,267	60,325,925	215,312,017
30 Holmes	1,069,734	1,099,567	792,557	2,961,858
31 Indian River	5,711,693	5,796,941	4,869,353	16,377,987
32 Jackson	2,291,841	2,009,608	1,434,210	5,735,659
33 Jefferson	251,803	236,327	203,560	691,690
34 Lafayette	371,654	385,808	329,787	1,087,249
35 Lake	15,961,907	16,957,243	13,238,947	46,158,097
36 Lee	34,482,699	35,851,174	29,639,152	99,973,025
37 Leon	11,343,287	10,967,964	8,447,318	30,758,569
38 Levy	2,079,012	1,891,368	1,316,563	5,286,943
39 Liberty	454,644	438,310	313,217	1,206,171
40 Madison	771,547	783,568	656,889	2,212,004
41 Manatee	17,149,446	17,953,986	13,930,227	49,033,659
42 Marion	15,354,218	15,869,302	12,603,951	43,827,471
43 Martin	5,674,502	7,097,897	5,579,516	18,351,915
44 Monroe	2,934,137	3,247,706	2,446,982	8,628,825
45 Nassau	4,311,961	4,610,474	3,633,198	12,555,633
46 Okaloosa	10,977,138	11,638,159	8,330,361	30,945,658
47 Okeechobee	2,051,817	2,140,977	1,631,132	5,823,926
48 Orange	72,703,564	76,726,241	58,597,890	208,027,695
49 Osceola	22,968,890	26,918,630	21,388,892	71,276,412
50 Palm Beach	64,170,749	70,354,696	57,562,776	192,088,221
51 Pasco	28,447,031	30,938,408	22,568,110	81,953,549
52 Pinellas	29,493,478	30,692,524	26,393,600	86,579,602
53 Polk	39,206,119	41,084,461	33,249,723	113,540,303
54 Putnam	3,556,741	3,505,587	2,416,624	9,478,952
55 St. Johns	16,734,013	18,293,599	14,269,292	49,296,904
56 St. Lucie	14,458,139	16,390,469	13,671,743	44,520,351
57 Santa Rosa	9,842,077	10,886,302	8,665,517	29,393,896
58 Sarasota	14,893,360	17,496,164	13,504,526	45,894,050
59 Seminole	20,615,853	22,439,108	18,704,289	61,759,250
60 Sumter	3,495,944	3,456,279	2,516,794	9,469,017
61 Suwannee	1,978,691	1,977,436	1,487,320	5,443,447
62 Taylor	1,028,183	896,380	580,109	2,504,672
63 Union	890,498	811,715	502,122	2,204,335
64 Volusia	19,928,434	21,701,446	17,971,226	59,601,106
65 Wakulla	1,996,421	1,734,124	1,303,240	5,033,785
66 Walton	3,961,931	4,143,610	2,940,467	11,046,008
67 Washington	1,159,301	1,100,164	817,171	3,076,636
69 FAMU Lab School	199,657	208,778	168,462	576,897
70 FAU - Palm Beach	270,601	360,103	648,450	1,279,154
71 FAU - St. Lucie	647,801	772,802	0	1,420,603
72 FSU Lab - Broward	488,510	235,209	0	723,719
73 FSU Lab - Leon	486,455	683,133	614,309	1,783,897
74 UF Lab School	230,852	475,821	457,918	1,164,591
75 Virtual School	0	0	0	0
76 FSU Lab - Bay	0	0	112,006	112,006
State	960,403,109	1,019,007,056	805,168,647	2,784,578,812

2023-24 FEFP Second Calculation
 Grades PK-3 Class Size Reduction Allocation

District	2023-24	2023-24	\$947.59 x WFTE	Comparable Wage Factor	Grades PK-3 Class Size Reduction Allocation
	Grades PK-3 Unweighted FTE	Grades PK-3 Weighted FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,812.96	9,969.38	9,446,885	1.0000	9,446,885
2 Baker	1,584.31	1,795.42	1,701,322	1.0000	1,701,322
3 Bay	8,808.96	10,698.68	10,137,962	1.0000	10,137,962
4 Bradford	957.11	1,096.05	1,038,606	1.0000	1,038,606
5 Brevard	22,846.35	26,380.61	24,998,002	1.0000	24,998,002
6 Broward	74,078.26	86,814.17	82,264,239	1.0232	84,172,769
7 Calhoun	647.92	759.51	719,704	1.0000	719,704
8 Charlotte	4,817.49	5,660.07	5,363,426	1.0000	5,363,426
9 Citrus	4,794.62	5,410.99	5,127,400	1.0000	5,127,400
10 Clay	11,618.86	13,336.10	12,637,155	1.0000	12,637,155
11 Collier	14,605.00	17,410.73	16,498,234	1.0506	17,333,045
12 Columbia	3,400.40	3,919.24	3,713,833	1.0000	3,713,833
13 Dade	100,234.42	118,161.00	111,968,182	1.0183	114,017,200
14 DeSoto	1,408.82	1,593.06	1,509,568	1.0000	1,509,568
15 Dixie	718.87	837.71	793,806	1.0000	793,806
16 Duval	42,830.65	49,029.97	46,460,309	1.0072	46,794,823
17 Escambia	12,052.62	13,744.24	13,023,904	1.0000	13,023,904
18 Flagler	3,639.26	4,189.82	3,970,232	1.0000	3,970,232
19 Franklin	361.83	422.97	400,802	1.0000	400,802
20 Gadsden	1,428.19	1,627.82	1,542,506	1.0000	1,542,506
21 Gilchrist	968.81	1,192.94	1,130,418	1.0000	1,130,418
22 Glades	651.21	746.53	707,404	1.0000	707,404
23 Gulf	565.47	663.21	628,451	1.0000	628,451
24 Hamilton	470.53	539.40	511,130	1.0000	511,130
25 Hardee	1,521.86	1,730.53	1,639,833	1.0000	1,639,833
26 Hendry	2,270.48	2,605.30	2,468,756	1.0000	2,468,756
27 Hernando	7,483.31	8,713.08	8,256,427	1.0000	8,256,427
28 Highlands	3,610.84	4,104.71	3,889,582	1.0000	3,889,582
29 Hillsborough	67,818.27	79,040.33	74,897,826	1.0098	75,631,825
30 Holmes	1,006.09	1,128.90	1,069,734	1.0000	1,069,734
31 Indian River	5,166.07	6,027.60	5,711,693	1.0000	5,711,693
32 Jackson	2,110.79	2,418.60	2,291,841	1.0000	2,291,841
33 Jefferson	233.39	265.73	251,803	1.0000	251,803
34 Lafayette	348.27	392.21	371,654	1.0000	371,654
35 Lake	14,809.82	16,844.74	15,961,907	1.0000	15,961,907
36 Lee	30,477.93	35,954.84	34,070,447	1.0121	34,482,699
37 Leon	10,567.46	11,970.67	11,343,287	1.0000	11,343,287
38 Levy	1,920.62	2,194.00	2,079,012	1.0000	2,079,012
39 Liberty	408.21	479.79	454,644	1.0000	454,644
40 Madison	720.47	814.22	771,547	1.0000	771,547
41 Manatee	15,853.92	18,097.96	17,149,446	1.0000	17,149,446
42 Marion	13,856.42	16,203.44	15,354,218	1.0000	15,354,218
43 Martin	5,043.40	5,915.59	5,605,554	1.0123	5,674,502
44 Monroe	2,538.95	2,959.40	2,804,298	1.0463	2,934,137
45 Nassau	3,998.76	4,550.45	4,311,961	1.0000	4,311,961
46 Okaloosa	10,118.85	11,584.27	10,977,138	1.0000	10,977,138
47 Okeechobee	1,909.10	2,165.30	2,051,817	1.0000	2,051,817
48 Orange	61,746.81	76,010.21	72,026,515	1.0094	72,703,564
49 Osceola	20,631.84	24,239.27	22,968,890	1.0000	22,968,890
50 Palm Beach	55,979.48	64,853.43	61,454,462	1.0442	64,170,749
51 Pasco	25,553.86	30,020.40	28,447,031	1.0000	28,447,031
52 Pinellas	26,641.27	31,031.63	29,405,262	1.0030	29,493,478
53 Polk	35,656.24	41,374.56	39,206,119	1.0000	39,206,119
54 Putnam	3,310.32	3,753.46	3,556,741	1.0000	3,556,741
55 St. Johns	15,397.45	17,659.55	16,734,013	1.0000	16,734,013
56 St. Lucie	13,417.09	15,257.80	14,458,139	1.0000	14,458,139
57 Santa Rosa	8,716.01	10,386.43	9,842,077	1.0000	9,842,077
58 Sarasota	13,164.70	15,461.97	14,651,608	1.0165	14,893,360
59 Seminole	19,158.94	21,756.09	20,615,853	1.0000	20,615,853
60 Sumter	3,212.78	3,689.30	3,495,944	1.0000	3,495,944
61 Suwannee	1,849.62	2,088.13	1,978,691	1.0000	1,978,691
62 Taylor	965.02	1,085.05	1,028,183	1.0000	1,028,183
63 Union	834.76	939.75	890,498	1.0000	890,498
64 Volusia	18,180.72	21,030.65	19,928,434	1.0000	19,928,434
65 Wakulla	1,846.72	2,106.84	1,996,421	1.0000	1,996,421
66 Walton	3,700.50	4,181.06	3,961,931	1.0000	3,961,931
67 Washington	1,031.04	1,223.42	1,159,301	1.0000	1,159,301
69 FAMU Lab School	187.79	210.70	199,657	1.0000	199,657
70 FAU - Palm Beach	243.51	273.48	259,147	1.0442	270,601
71 FAU - St. Lucie	604.21	683.63	647,801	1.0000	647,801
72 FSU Lab - Broward	446.58	503.84	477,434	1.0232	488,510
73 FSU Lab - Leon	456.76	513.36	486,455	1.0000	486,455
74 UF Lab School	217.13	243.62	230,852	1.0000	230,852
75 Virtual School ¹	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
State	859,247.35	1,002,738.91	950,185,364		960,403,109

1. The Florida Virtual School does not receive Class Size Reduction funds.

2023-24 FEFP Second Calculation
 Grades 4-8 Class Size Reduction Allocation

District	2023-24	2023-24	\$904.74 x WFTE	Comparable Wage Factor	Grades 4-8 Class Size Reduction Allocation
	Grades 4-8 Unweighted FTE	Grades 4-8 Weighted FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	10,883.61	10,959.46	9,915,462	1.0000	9,915,462
2 Baker	1,814.73	1,820.02	1,646,645	1.0000	1,646,645
3 Bay	10,408.62	11,194.11	10,127,759	1.0000	10,127,759
4 Bradford	1,096.37	1,108.28	1,002,705	1.0000	1,002,705
5 Brevard	28,050.78	28,815.82	26,070,825	1.0000	26,070,825
6 Broward	94,747.07	97,756.62	88,444,324	1.0232	90,496,232
7 Calhoun	754.51	770.97	697,527	1.0000	697,527
8 Charlotte	6,111.81	6,285.25	5,686,517	1.0000	5,686,517
9 Citrus	5,959.25	6,079.78	5,500,620	1.0000	5,500,620
10 Clay	14,598.63	14,934.31	13,511,668	1.0000	13,511,668
11 Collier	18,068.14	18,869.03	17,071,566	1.0506	17,935,387
12 Columbia	3,513.62	3,538.61	3,201,522	1.0000	3,201,522
13 Dade	127,435.49	134,515.63	121,701,671	1.0183	123,928,812
14 DeSoto	1,799.14	1,813.17	1,640,447	1.0000	1,640,447
15 Dixie	726.63	728.63	659,221	1.0000	659,221
16 Duval	48,194.07	49,573.55	44,851,174	1.0072	45,174,102
17 Escambia	13,743.30	13,993.29	12,660,289	1.0000	12,660,289
18 Flagler	5,155.45	5,337.88	4,829,394	1.0000	4,829,394
19 Franklin	454.13	455.91	412,480	1.0000	412,480
20 Gadsden	1,534.14	1,583.03	1,432,231	1.0000	1,432,231
21 Gilchrist	1,047.69	1,079.75	976,893	1.0000	976,893
22 Glades	823.26	843.15	762,832	1.0000	762,832
23 Gulf	730.61	788.66	713,532	1.0000	713,532
24 Hamilton	599.96	610.38	552,235	1.0000	552,235
25 Hardee	1,917.48	1,936.29	1,751,839	1.0000	1,751,839
26 Hendry	2,639.92	2,738.92	2,478,010	1.0000	2,478,010
27 Hernando	9,326.58	9,504.93	8,599,490	1.0000	8,599,490
28 Highlands	4,386.43	4,452.71	4,028,545	1.0000	4,028,545
29 Hillsborough	83,688.66	86,858.26	78,584,142	1.0098	79,354,267
30 Holmes	1,213.85	1,215.34	1,099,567	1.0000	1,099,567
31 Indian River	6,274.58	6,407.30	5,796,941	1.0000	5,796,941
32 Jackson	2,104.79	2,221.20	2,009,608	1.0000	2,009,608
33 Jefferson	255.14	261.21	236,327	1.0000	236,327
34 Lafayette	424.77	426.43	385,808	1.0000	385,808
35 Lake	18,334.10	18,742.67	16,957,243	1.0000	16,957,243
36 Lee	37,547.74	39,152.20	35,422,561	1.0121	35,851,174
37 Leon	11,948.82	12,122.78	10,967,964	1.0000	10,967,964
38 Levy	2,073.73	2,090.51	1,891,368	1.0000	1,891,368
39 Liberty	455.86	484.46	438,310	1.0000	438,310
40 Madison	859.02	866.07	783,568	1.0000	783,568
41 Manatee	19,351.76	19,844.36	17,953,986	1.0000	17,953,986
42 Marion	16,693.22	17,540.18	15,869,302	1.0000	15,869,302
43 Martin	7,240.60	7,749.91	7,011,654	1.0123	7,097,897
44 Monroe	3,299.29	3,430.81	3,103,991	1.0463	3,247,706
45 Nassau	4,993.64	5,095.91	4,610,474	1.0000	4,610,474
46 Okaloosa	12,471.98	12,863.54	11,638,159	1.0000	11,638,159
47 Okeechobee	2,334.33	2,366.40	2,140,977	1.0000	2,140,977
48 Orange	79,747.46	84,015.00	76,011,731	1.0094	76,726,241
49 Osceola	28,660.99	29,752.89	26,918,630	1.0000	26,918,630
50 Palm Beach	71,629.84	74,470.73	67,376,648	1.0442	70,354,696
51 Pasco	33,046.99	34,195.91	30,938,408	1.0000	30,938,408
52 Pinellas	32,646.18	33,822.67	30,600,722	1.0030	30,692,524
53 Polk	44,044.46	45,410.24	41,084,461	1.0000	41,084,461
54 Putnam	3,837.65	3,874.69	3,505,587	1.0000	3,505,587
55 St. Johns	19,830.66	20,219.73	18,293,599	1.0000	18,293,599
56 St. Lucie	17,808.75	18,116.22	16,390,469	1.0000	16,390,469
57 Santa Rosa	11,636.15	12,032.52	10,886,302	1.0000	10,886,302
58 Sarasota	18,210.14	19,024.43	17,212,163	1.0165	17,496,164
59 Seminole	24,416.29	24,801.72	22,439,108	1.0000	22,439,108
60 Sumter	3,768.62	3,820.19	3,456,279	1.0000	3,456,279
61 Suwannee	2,176.79	2,185.64	1,977,436	1.0000	1,977,436
62 Taylor	971.36	990.76	896,380	1.0000	896,380
63 Union	884.12	897.18	811,715	1.0000	811,715
64 Volusia	23,358.40	23,986.39	21,701,446	1.0000	21,701,446
65 Wakulla	1,874.32	1,916.71	1,734,124	1.0000	1,734,124
66 Walton	4,520.85	4,579.89	4,143,610	1.0000	4,143,610
67 Washington	1,156.02	1,216.00	1,100,164	1.0000	1,100,164
69 FAMU Lab School	230.76	230.76	208,778	1.0000	208,778
70 FAU - Palm Beach	381.17	381.17	344,860	1.0442	360,103
71 FAU - St. Lucie	851.53	854.17	772,802	1.0000	772,802
72 FSU Lab - Broward	253.04	254.08	229,876	1.0232	235,209
73 FSU Lab - Leon	755.00	755.06	683,133	1.0000	683,133
74 UF Lab School	525.92	525.92	475,821	1.0000	475,821
75 Virtual School ¹	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
State	1,075,310.76	1,114,158.35	1,008,023,625		1,019,007,056

1. The Florida Virtual School does not receive Class Size Reduction funds.

2023-24 FEFP Second Calculation
 Grades 9-12 Class Size Reduction Allocation

District	2023-24	2023-24	\$906.93 x WFTE	Comparable Wage Factor	Grades 9-12 Class Size Reduction Allocation
	Grades 9-12 Unweighted FTE	Grades 9-12 Weighted FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	8,041.30	8,060.22	7,310,055	1.0000	7,310,055
2 Baker	1,396.00	1,415.93	1,284,149	1.0000	1,284,149
3 Bay	7,774.40	8,300.93	7,528,362	1.0000	7,528,362
4 Bradford	770.33	769.54	697,919	1.0000	697,919
5 Brevard	21,981.83	22,455.16	20,365,258	1.0000	20,365,258
6 Broward	78,533.02	80,441.62	72,954,918	1.0232	74,647,472
7 Calhoun	604.94	624.44	566,323	1.0000	566,323
8 Charlotte	5,700.55	5,844.69	5,300,725	1.0000	5,300,725
9 Citrus	4,511.89	4,653.77	4,220,644	1.0000	4,220,644
10 Clay	11,904.92	12,140.47	11,010,556	1.0000	11,010,556
11 Collier	15,135.47	15,674.45	14,215,629	1.0506	14,934,940
12 Columbia	2,511.28	2,566.82	2,327,926	1.0000	2,327,926
13 Dade	102,640.75	106,960.86	97,006,013	1.0183	98,781,223
14 DeSoto	1,250.75	1,256.43	1,139,494	1.0000	1,139,494
15 Dixie	551.56	567.43	514,619	1.0000	514,619
16 Duval	34,441.55	35,701.12	32,378,417	1.0072	32,611,542
17 Escambia	10,885.68	11,251.33	10,204,169	1.0000	10,204,169
18 Flagler	4,387.40	4,534.23	4,112,229	1.0000	4,112,229
19 Franklin	276.49	277.73	251,882	1.0000	251,882
20 Gadsden	1,167.80	1,203.28	1,091,291	1.0000	1,091,291
21 Gilchrist	659.11	681.50	618,073	1.0000	618,073
22 Glades	320.93	322.99	292,929	1.0000	292,929
23 Gulf	554.88	574.82	521,322	1.0000	521,322
24 Hamilton	443.67	446.39	404,844	1.0000	404,844
25 Hardee	1,369.76	1,384.62	1,255,753	1.0000	1,255,753
26 Hendry	2,467.69	2,537.03	2,300,909	1.0000	2,300,909
27 Hernando	7,288.43	7,395.06	6,706,802	1.0000	6,706,802
28 Highlands	3,629.11	3,673.73	3,331,816	1.0000	3,331,816
29 Hillsborough	63,826.99	65,871.09	59,740,468	1.0098	60,325,925
30 Holmes	872.51	873.89	792,557	1.0000	792,557
31 Indian River	5,243.49	5,369.05	4,869,353	1.0000	4,869,353
32 Jackson	1,507.49	1,581.39	1,434,210	1.0000	1,434,210
33 Jefferson	216.19	224.45	203,560	1.0000	203,560
34 Lafayette	354.75	363.63	329,787	1.0000	329,787
35 Lake	14,247.22	14,597.54	13,238,947	1.0000	13,238,947
36 Lee	31,257.75	32,290.04	29,284,806	1.0121	29,639,152
37 Leon	9,129.14	9,314.19	8,447,318	1.0000	8,447,318
38 Levy	1,434.78	1,451.67	1,316,563	1.0000	1,316,563
39 Liberty	341.36	345.36	313,217	1.0000	313,217
40 Madison	706.88	724.30	656,889	1.0000	656,889
41 Manatee	15,088.65	15,359.76	13,930,227	1.0000	13,930,227
42 Marion	13,257.53	13,897.38	12,603,951	1.0000	12,603,951
43 Martin	5,835.33	6,077.34	5,511,722	1.0123	5,579,516
44 Monroe	2,522.68	2,578.70	2,338,700	1.0463	2,446,982
45 Nassau	3,903.44	4,006.04	3,633,198	1.0000	3,633,198
46 Okaloosa	8,890.40	9,185.23	8,330,361	1.0000	8,330,361
47 Okeechobee	1,790.90	1,798.52	1,631,132	1.0000	1,631,132
48 Orange	61,924.40	64,009.57	58,052,199	1.0094	58,597,890
49 Osceola	23,066.33	23,583.84	21,388,892	1.0000	21,388,892
50 Palm Beach	58,922.28	60,783.30	55,126,198	1.0442	57,562,776
51 Pasco	24,181.87	24,884.07	22,568,110	1.0000	22,568,110
52 Pinellas	28,055.80	29,015.09	26,314,656	1.0030	26,393,600
53 Polk	35,378.05	36,661.84	33,249,723	1.0000	33,249,723
54 Putnam	2,652.85	2,664.62	2,416,624	1.0000	2,416,624
55 St. Johns	15,460.56	15,733.62	14,269,292	1.0000	14,269,292
56 St. Lucie	14,993.38	15,074.75	13,671,743	1.0000	13,671,743
57 Santa Rosa	9,311.74	9,554.78	8,665,517	1.0000	8,665,517
58 Sarasota	14,111.17	14,648.67	13,285,318	1.0165	13,504,526
59 Seminole	20,441.35	20,623.74	18,704,289	1.0000	18,704,289
60 Sumter	2,741.87	2,775.07	2,516,794	1.0000	2,516,794
61 Suwannee	1,641.73	1,639.95	1,487,320	1.0000	1,487,320
62 Taylor	627.26	639.64	580,109	1.0000	580,109
63 Union	551.75	553.65	502,122	1.0000	502,122
64 Volusia	19,245.91	19,815.45	17,971,226	1.0000	17,971,226
65 Wakulla	1,422.43	1,436.98	1,303,240	1.0000	1,303,240
66 Walton	3,243.13	3,242.22	2,940,467	1.0000	2,940,467
67 Washington	871.01	901.03	817,171	1.0000	817,171
69 FAMU Lab School	187.70	185.75	168,462	1.0000	168,462
70 FAU - Palm Beach	693.05	684.73	621,002	1.0442	648,450
71 FAU - St. Lucie	0.00	0.00	0	1.0000	0
72 FSU Lab - Broward	0.00	0.00	0	1.0232	0
73 FSU Lab - Leon	679.90	677.35	614,309	1.0000	614,309
74 UF Lab School	508.90	504.91	457,918	1.0000	457,918
75 Virtual School ¹	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	125.00	123.50	112,006	1.0000	112,006
State	852,668.39	878,044.28	796,324,699		805,168,647

1. The Florida Virtual School does not receive Class Size Reduction funds.

2023-24 FEFP Second Calculation
State-Funded Discretionary Supplement

District	2023-24 Discretionary Local Effort ¹	2023-24 Appropriated Unweighted FTE	Conference DLE Per-FTE	FES Scholarship FTE	State-Funded Discretionary Local Effort Supplement	State-Funded Discretionary Base Allocation	State-Funded Discretionary Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	17,502,255	31,792.99	550.51	3,625.34	1,995,786	3,977,321	5,973,107
2 Baker	1,203,653	4,918.19	244.73	120.34	29,451	168,342	197,793
3 Bay	20,720,103	27,874.00	743.35	718.54	534,127	851,976	1,386,103
4 Bradford	1,094,568	3,210.85	340.90	363.85	124,036	483,406	607,442
5 Brevard	51,575,644	79,849.34	645.91	6,324.48	4,085,045	7,349,424	11,434,469
6 Broward	214,766,689	272,606.05	787.83	24,534.77	19,329,228	28,568,613	47,897,841
7 Calhoun	422,013	2,083.69	202.53	22.46	4,549	29,938	34,487
8 Charlotte	22,342,315	17,691.86	1,262.86	932.51	1,177,630	1,030,343	2,207,973
9 Citrus	11,290,160	16,435.91	686.92	905.40	621,937	1,030,478	1,652,415
10 Clay	13,172,349	40,309.21	326.78	1,642.14	536,619	1,854,457	2,391,076
11 Collier	113,094,602	50,791.17	2,226.66	2,799.31	6,233,112	2,921,920	9,155,032
12 Columbia	3,123,561	10,279.19	303.87	820.11	249,207	877,894	1,127,101
13 Dade	342,227,772	367,941.88	930.11	36,438.08	33,891,423	38,312,893	72,204,316
14 DeSoto	1,997,690	4,689.78	425.97	202.66	86,327	249,857	336,184
15 Dixie	583,063	2,143.21	272.05	138.79	37,758	199,802	237,560
16 Duval	81,282,962	141,955.53	572.59	14,510.10	8,308,338	16,787,527	25,095,865
17 Escambia	22,611,038	40,046.49	564.62	3,016.29	1,703,058	3,606,206	5,309,264
18 Flagler	12,427,871	14,201.17	875.13	838.62	733,902	855,362	1,589,264
19 Franklin	2,595,340	1,150.18	2,256.46	35.28	79,608	33,732	113,340
20 Gadsden	1,600,032	4,641.47	344.73	491.69	169,500	697,974	867,474
21 Gilchrist	925,155	2,969.65	311.54	258.45	80,518	354,932	435,450
22 Glades	836,038	1,853.61	451.03	52.01	23,458	78,957	102,415
23 Gulf	2,627,985	1,956.86	1,342.96	97.76	131,288	145,408	276,696
24 Hamilton	910,430	1,697.12	536.46	132.15	70,893	205,650	276,543
25 Hardee	1,724,851	4,918.53	350.68	76.95	26,985	95,611	122,596
26 Hendry	3,102,881	13,802.85	224.80	435.96	98,004	293,414	391,418
27 Hernando	12,757,441	26,359.83	483.97	1,934.29	936,138	2,135,088	3,071,226
28 Highlands	6,041,908	12,613.03	479.02	866.13	414,894	1,046,435	1,461,329
29 Hillsborough	128,168,384	234,990.31	545.42	15,194.06	8,287,144	17,370,212	25,657,356
30 Holmes	487,745	3,250.92	150.03	84.71	12,709	102,034	114,743
31 Indian River	21,572,285	17,843.37	1,208.98	1,118.86	1,352,679	1,199,116	2,551,795
32 Jackson	1,663,162	5,994.62	277.44	191.80	53,213	264,349	317,562
33 Jefferson	730,885	971.88	752.03	261.19	196,423	473,243	669,666
34 Lafayette	282,004	1,163.58	242.36	35.26	8,546	54,229	62,775
35 Lake	27,663,141	51,531.14	536.82	3,791.52	2,035,364	4,194,329	6,229,693
36 Lee	99,092,117	104,369.14	949.44	4,562.00	4,331,345	5,551,099	9,882,444
37 Leon	18,666,857	34,125.68	547.00	2,301.25	1,258,784	2,635,272	3,894,056
38 Levy	2,352,161	5,817.30	404.34	355.54	143,759	479,789	623,548
39 Liberty	299,116	1,307.58	228.76	24.06	5,504	38,878	44,382
40 Madison	821,950	2,392.40	343.57	82.86	28,468	109,505	137,973
41 Manatee	49,473,130	53,766.67	920.14	3,274.77	3,013,247	3,656,323	6,669,570
42 Marion	24,649,308	48,130.89	512.13	3,557.69	1,822,000	3,787,872	5,609,872
43 Martin	24,451,327	19,192.65	1,273.99	1,057.94	1,347,805	1,243,989	2,591,794
44 Monroe	34,476,511	8,736.71	3,946.17	359.79	1,419,793	369,429	1,789,222
45 Nassau	11,439,568	13,801.72	828.85	838.98	695,389	1,072,027	1,767,416
46 Okaloosa	21,713,631	34,016.69	638.32	1,922.41	1,227,113	2,400,735	3,627,848
47 Okeechobee	3,279,462	6,451.51	508.32	296.89	150,915	374,960	525,875
48 Orange	162,408,570	220,465.36	736.66	14,982.44	11,036,964	17,848,062	28,885,026
49 Osceola	35,701,976	79,465.82	449.27	5,776.87	2,595,374	6,621,952	9,217,326
50 Palm Beach	234,388,431	203,305.63	1,152.89	16,397.90	18,904,975	18,026,665	36,931,640
51 Pasco	38,397,145	88,536.21	433.69	4,270.35	1,852,008	4,789,125	6,641,133
52 Pinellas	100,926,556	99,690.85	1,012.40	11,669.33	11,814,030	13,683,290	25,497,320
53 Polk	49,169,960	123,541.52	398.00	7,917.98	3,151,356	9,021,951	12,173,307
54 Putnam	4,929,765	10,314.21	477.96	440.32	210,455	611,119	821,574
55 St. Johns	37,638,535	54,145.47	695.14	2,618.69	1,820,356	3,256,314	5,076,670
56 St. Lucie	29,592,273	49,935.59	592.61	3,433.43	2,034,685	4,131,721	6,166,406
57 Santa Rosa	13,292,338	32,137.39	413.61	1,601.77	662,508	1,741,446	2,403,954
58 Sarasota	77,777,254	48,971.85	1,588.20	3,371.82	5,355,125	3,477,077	8,832,202
59 Seminole	39,056,462	71,360.08	547.32	6,759.17	3,699,429	8,078,956	11,778,385
60 Sumter	16,819,850	10,068.08	1,670.61	299.14	499,746	292,904	792,650
61 Suwannee	1,966,288	6,189.05	317.70	424.02	134,711	531,235	665,946
62 Taylor	1,500,097	2,776.96	540.19	207.69	112,192	296,113	408,305
63 Union	293,480	2,351.48	124.81	80.85	10,091	121,289	131,380
64 Volusia	45,874,283	66,219.17	692.76	4,674.83	3,238,535	4,810,821	8,049,356
65 Wakulla	1,699,721	5,331.42	318.81	186.10	59,331	239,757	299,088
66 Walton	31,551,030	12,198.75	2,586.42	655.30	1,694,881	625,392	2,320,273
67 Washington	996,564	3,237.62	307.81	148.74	45,784	230,542	276,326
69 FAMU Lab School	0	606.25	0.00	0.00	0	0	0
70 FAU - Palm Beach	0	1,317.73	0.00	0.00	0	0	0
71 FAU - St. Lucie	0	1,455.74	0.00	0.00	0	0	0
72 FSU Lab - Broward	0	699.62	0.00	0.00	0	0	0
73 FSU Lab - Leon	0	1,892.26	0.00	0.00	0	0	0
74 UF Lab School	0	1,254.95	0.00	0.00	0	0	0
75 Virtual School	0	48,849.99	0.00	0.00	0	0	0
76 FSU Lab - Bay	0	125.00	0.00	0.00	0	0	0
State	2,359,823,691	3,095,082.45		227,562.78	178,035,555	258,056,081	436,091,636

1. From the 2023-24 FEFP Conference Calculation.

2023-24 FEFP Second Calculation
Required Local Effort, 90% Adjustment, Millage and Total

District	2022 School Taxable Value	2022 Assessment Levels	2022 Equalization Factors	2022-23 Unequalized RLE	Equalization Amount	2023 School Taxable Value	2023 Millage Rate Adjustment	2023 Equalized RLE Mills
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	22,665,241,640	96.8	(0.017562)	70,976,658	(1,246,492)	24,931,143,421	(0.052)	3.137
2 Baker	1,462,036,875	95.6	(0.005230)	4,578,398	(23,945)	1,599,032,703	(0.016)	3.173
3 Bay	25,483,138,186	93.5	0.017112	79,800,957	1,365,554	30,893,805,547	0.046	3.235
4 Bradford	1,323,889,410	95.2	(0.001050)	4,145,786	(4,353)	1,474,173,619	(0.003)	3.186
5 Brevard	62,604,819,089	96.9	(0.018576)	196,048,243	(3,641,792)	69,810,209,402	(0.054)	3.135
6 Broward	267,545,856,370	96.2	(0.011435)	837,825,200	(9,580,531)	302,358,426,389	(0.033)	3.156
7 Calhoun	537,628,257	100.3	(0.051844)	1,683,594	(87,284)	566,756,429	(0.160)	3.029
8 Charlotte	28,460,112,934	93.9	0.012780	89,123,413	1,138,997	32,928,598,758	0.036	3.225
9 Citrus	13,954,936,486	95.0	0.001053	43,700,163	46,016	15,763,824,919	0.003	3.192
10 Clay	16,555,465,982	96.4	(0.013485)	51,843,773	(699,113)	19,176,265,443	(0.038)	3.151
11 Collier	142,000,430,001	93.3	0.019293	444,677,187	8,579,157	165,332,106,903	0.054	3.243
12 Columbia	3,966,749,246	94.2	0.009554	12,421,955	118,679	4,458,452,373	0.028	3.217
13 Dade	428,837,004,339	93.3	0.019293	1,342,911,656	25,908,795	509,432,962,106	0.053	3.242
14 DeSoto	2,551,056,890	98.3	(0.032553)	7,988,686	(260,056)	2,608,954,243	(0.104)	3.085
15 Dixie	731,822,835	93.7	0.014941	2,291,718	34,241	817,889,731	0.044	3.233
16 Duval	99,713,912,599	95.3	(0.002099)	312,256,112	(655,426)	113,015,991,404	(0.006)	3.183
17 Escambia	27,522,536,974	95.5	(0.004188)	86,187,375	(360,953)	31,547,956,943	(0.012)	3.177
18 Flagler	15,099,151,267	96.2	(0.011435)	47,283,294	(540,684)	16,745,976,490	(0.034)	3.155
19 Franklin	3,143,588,897	92.1	0.032573	9,844,212	320,656	3,802,480,510	0.088	3.277
20 Gadsden	2,086,324,185	94.7	0.004224	6,533,366	27,597	2,493,147,575	0.012	3.201
21 Gilchrist	1,171,423,200	94.2	0.009554	3,668,335	35,047	1,302,130,324	0.028	3.217
22 Glades	1,047,538,341	97.8	(0.027607)	3,280,387	(90,562)	1,167,567,097	(0.081)	3.108
23 Gulf	3,170,775,022	94.1	0.010627	9,929,345	105,519	3,993,358,832	0.028	3.217
24 Hamilton	1,175,488,129	97.9	(0.028601)	3,681,065	(105,282)	1,267,286,209	(0.087)	3.102
25 Hardee	2,228,976,440	96.3	(0.012461)	6,980,084	(86,979)	2,785,344,783	(0.033)	3.156
26 Hendry	3,732,859,455	102.0	(0.067647)	11,689,524	(790,761)	4,499,197,225	(0.183)	3.006
27 Hernando	15,480,087,369	98.5	(0.034518)	48,476,203	(1,673,302)	17,941,689,644	(0.097)	3.092
28 Highlands	7,441,492,775	95.1	0.000000	23,303,183	0	8,539,319,511	0.000	3.189
29 Hillsborough	158,177,834,006	97.0	(0.019588)	495,337,051	(9,702,662)	173,779,587,516	(0.058)	3.131
30 Holmes	617,265,857	102.8	(0.074903)	1,932,980	(144,786)	668,021,853	(0.226)	2.963
31 Indian River	25,807,424,289	96.2	(0.011435)	80,816,465	(924,136)	30,300,456,410	(0.032)	3.157
32 Jackson	2,133,895,780	95.6	(0.005230)	6,682,337	(34,949)	2,376,321,135	(0.015)	3.174
33 Jefferson	887,531,843	97.4	(0.023614)	2,779,324	(65,631)	1,178,735,763	(0.058)	3.131
34 Lafayette	353,875,324	99.1	(0.040363)	1,108,168	(44,729)	385,306,334	(0.121)	3.068
35 Lake	34,502,714,714	94.7	0.004224	108,045,941	456,386	39,595,470,492	0.012	3.201
36 Lee	133,918,480,158	95.9	(0.008342)	419,368,399	(3,498,371)	145,086,194,440	(0.025)	3.164
37 Leon	23,067,793,019	94.8	0.003165	72,237,255	228,631	24,929,924,768	0.010	3.199
38 Levy	2,959,330,005	94.9	0.002107	9,267,201	19,526	3,370,920,603	0.006	3.195
39 Liberty	357,567,161	100.2	(0.050898)	1,119,729	(56,992)	378,254,891	(0.157)	3.032
40 Madison	1,030,295,420	95.2	(0.001050)	3,226,391	(3,388)	1,286,493,744	(0.003)	3.186
41 Manatee	59,967,982,716	95.7	(0.006270)	187,790,937	(1,177,449)	72,173,995,678	(0.017)	3.172
42 Marion	29,733,959,233	95.5	(0.004188)	93,112,488	(389,955)	34,911,994,670	(0.012)	3.177
43 Martin	30,981,681,180	94.9	0.002107	97,019,754	204,421	35,530,224,620	0.006	3.195
44 Monroe	44,572,134,368	93.8	0.013859	139,578,530	1,934,419	52,341,975,509	0.038	3.227
45 Nassau	14,295,655,605	94.3	0.008484	44,767,131	379,804	16,902,633,949	0.023	3.212
46 Okaloosa	26,975,969,801	93.8	0.013859	84,475,789	1,170,750	30,390,733,381	0.040	3.229
47 Okeechobee	4,033,396,569	96.7	(0.016546)	12,630,662	(208,987)	4,573,998,859	(0.048)	3.141
48 Orange	202,549,692,019	96.1	(0.010406)	634,288,412	(6,600,405)	226,997,717,030	(0.030)	3.159
49 Osceola	44,263,539,646	93.2	0.020386	138,612,160	2,825,747	53,319,961,758	0.055	3.244
50 Palm Beach	287,272,655,931	94.7	0.004224	899,600,068	3,799,911	332,828,757,631	0.012	3.201
51 Pasco	46,639,634,677	94.7	0.004224	146,052,949	616,928	54,867,526,866	0.012	3.201
52 Pinellas	125,121,263,640	95.1	0.000000	391,819,740	0	140,322,662,036	0.000	3.189
53 Polk	59,797,479,953	96.1	(0.010406)	187,257,004	(1,948,596)	69,492,250,246	(0.029)	3.160
54 Putnam	6,182,576,819	97.8	(0.027607)	19,360,863	(534,495)	7,482,717,800	(0.074)	3.115
55 St. Johns	45,659,707,648	96.1	(0.010406)	142,984,288	(1,487,895)	54,218,088,600	(0.029)	3.160
56 St. Lucie	36,335,518,040	96.7	(0.016546)	113,785,401	(1,882,693)	42,603,055,308	(0.046)	3.143
57 Santa Rosa	16,413,433,562	94.8	0.003165	51,398,995	162,678	18,550,500,490	0.009	3.198
58 Sarasota	94,765,866,616	93.5	0.017112	296,761,207	5,078,178	107,921,659,624	0.049	3.238
59 Seminole	49,871,451,145	97.3	(0.022610)	156,173,447	(3,531,082)	54,992,991,347	(0.067)	3.122
60 Sumter	19,829,214,333	96.0	(0.009375)	62,095,581	(582,146)	22,622,573,390	(0.027)	3.162
61 Suwannee	2,547,621,615	93.7	0.014941	7,977,928	119,198	2,877,565,792	0.043	3.232
62 Taylor	1,960,659,389	94.4	0.007415	6,139,844	45,527	2,328,432,570	0.020	3.209
63 Union	360,990,536	95.8	(0.007307)	1,130,449	(8,260)	393,724,576	(0.022)	3.167
64 Volusia	56,003,169,364	96.1	(0.010406)	175,375,045	(1,824,953)	63,446,521,739	(0.030)	3.159
65 Wakulla	2,063,726,982	96.2	(0.011435)	6,462,602	(73,900)	2,700,744,227	(0.029)	3.160
66 Walton	38,464,644,884	92.0	0.033696	120,452,805	4,058,778	46,385,960,816	0.091	3.280
67 Washington	1,266,012,959	93.8	0.013859	3,964,545	54,945	1,418,314,747	0.040	3.229
69 FAMU Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
70 FAU - Palm Beach	0	0.0	0.000000	0	0	0	0.000	0.000
71 FAU - St. Lucie	0	0.0	0.000000	0	0	0	0.000	0.000
72 FSU Lab - Broward	0	0.0	0.000000	0	0	0	0.000	0.000
73 FSU Lab - Leon	0	0.0	0.000000	0	0	0	0.000	0.000
74 UF Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
75 Virtual School	0	0.0	0.000000	0	0	0	0.000	0.000
76 FSU Lab - Bay	0	0.0	0.000000	0	0	0	0.000	0.000
State	2,933,437,989,999	95.1		9,186,119,737	4,262,110	3,367,187,019,741		3.189

2023-24 FEFP Second Calculation
Required Local Effort, 90% Adjustment, Millage and Total

District	2023 School Taxable Value	Unequalized Required Local Effort	Gross State & Local FEFP	90% Gross State & Local FEFP	Unequalized RLE Amount Above 90% FEFP	Equalized or Average Millage	Less: Millage to 90%	2022-23 Adjusted RLE Millage	2023-24 Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	24,931,143,421	75,080,637	217,909,945	196,118,951	0	3.137	0.000	3.137	75,080,637
2 Baker	1,599,032,703	4,870,782	36,927,545	33,234,791	0	3.173	0.000	3.173	4,870,782
3 Bay	30,893,805,547	95,943,803	192,639,868	173,375,881	0	3.235	0.000	3.235	95,943,803
4 Bradford	1,474,173,619	4,508,848	24,457,276	22,011,548	0	3.186	0.000	3.186	4,508,848
5 Brevard	69,810,209,402	210,100,806	550,082,183	495,073,965	0	3.135	0.000	3.135	210,100,806
6 Broward	302,358,426,389	916,073,466	1,823,165,106	1,640,848,595	0	3.156	0.000	3.156	916,073,466
7 Calhoun	566,756,429	1,648,037	16,973,806	15,276,425	0	3.029	0.000	3.029	1,648,037
8 Charlotte	32,928,598,758	101,946,942	118,818,548	106,936,693	0	3.225	0.000	3.225	101,946,942
9 Citrus	15,763,824,919	48,305,404	111,549,308	100,394,377	0	3.192	0.000	3.192	48,305,404
10 Clay	19,176,265,443	58,007,436	288,863,775	259,977,398	0	3.151	0.000	3.151	58,007,436
11 Collier	165,332,106,903	514,725,142	359,671,624	323,704,462	191,020,680	3.243	1.204	2.039	323,627,679
12 Columbia	4,458,452,373	13,769,128	75,481,178	67,933,060	0	3.217	0.000	3.217	13,769,128
13 Dade	509,432,962,106	1,585,518,397	2,499,906,393	2,249,915,754	0	3.242	0.000	3.242	1,585,518,397
14 DeSoto	2,608,954,243	7,726,679	34,492,176	31,042,958	0	3.085	0.000	3.085	7,726,679
15 Dixie	817,889,731	2,538,468	16,533,971	14,880,574	0	3.233	0.000	3.233	2,538,468
16 Duval	113,015,991,404	345,340,705	967,884,482	871,096,034	0	3.183	0.000	3.183	345,340,705
17 Escambia	31,547,956,943	96,218,745	277,474,167	249,726,750	0	3.177	0.000	3.177	96,218,745
18 Flagler	16,745,976,490	50,720,214	95,276,056	85,748,450	0	3.155	0.000	3.155	50,720,214
19 Franklin	3,802,480,510	11,962,299	8,130,129	7,317,116	4,645,183	3.277	1.273	2.004	7,315,364
20 Gadsden	2,493,147,575	7,661,343	34,325,620	30,893,058	0	3.201	0.000	3.201	7,661,343
21 Gilchrist	1,302,130,324	4,021,395	23,911,752	21,520,577	0	3.217	0.000	3.217	4,021,395
22 Glades	1,167,567,097	3,483,647	14,882,649	13,394,384	0	3.108	0.000	3.108	3,483,647
23 Gulf	3,993,358,832	12,332,770	13,577,946	12,220,151	112,619	3.217	0.029	3.188	12,221,595
24 Hamilton	1,267,286,209	3,773,877	12,704,516	11,434,064	0	3.102	0.000	3.102	3,773,877
25 Hardee	2,785,344,783	8,438,926	35,079,260	31,571,334	0	3.156	0.000	3.156	8,438,926
26 Hendry	4,499,197,225	12,983,603	96,913,015	87,221,714	0	3.006	0.000	3.006	12,983,603
27 Hernando	17,941,689,644	53,256,676	183,722,158	165,349,942	0	3.092	0.000	3.092	53,256,676
28 Highlands	8,539,319,511	26,142,614	87,749,749	78,974,774	0	3.189	0.000	3.189	26,142,614
29 Hillsborough	173,779,587,516	522,339,733	1,631,557,305	1,468,401,575	0	3.131	0.000	3.131	522,339,733
30 Holmes	668,021,853	1,900,175	25,540,393	22,986,354	0	2.963	0.000	2.963	1,900,175
31 Indian River	30,300,456,410	91,832,199	115,875,898	104,288,308	0	3.157	0.000	3.157	91,832,199
32 Jackson	2,376,321,135	7,240,746	45,937,078	41,343,370	0	3.174	0.000	3.174	7,240,746
33 Jefferson	1,178,735,763	3,542,997	8,312,181	7,480,963	0	3.131	0.000	3.131	3,542,997
34 Lafayette	385,306,334	1,134,835	9,469,495	8,522,546	0	3.068	0.000	3.068	1,134,835
35 Lake	39,595,470,492	121,675,297	348,962,731	314,066,458	0	3.201	0.000	3.201	121,675,297
36 Lee	145,086,194,440	440,690,610	719,095,367	647,185,830	0	3.164	0.000	3.164	440,690,610
37 Leon	24,929,924,768	76,560,796	237,992,353	214,193,118	0	3.199	0.000	3.199	76,560,796
38 Levy	3,370,920,603	10,339,288	44,324,507	39,892,056	0	3.195	0.000	3.195	10,339,288
39 Liberty	378,254,891	1,100,994	10,957,093	9,861,384	0	3.032	0.000	3.032	1,100,994
40 Madison	1,286,493,744	3,934,818	17,875,878	16,088,290	0	3.186	0.000	3.186	3,934,818
41 Manatee	72,173,995,678	219,778,478	350,389,228	315,350,305	0	3.172	0.000	3.172	219,778,478
42 Marion	34,911,994,670	106,478,791	339,137,463	305,223,717	0	3.177	0.000	3.177	106,478,791
43 Martin	35,530,224,620	108,978,305	131,398,737	118,258,863	0	3.195	0.000	3.195	108,978,305
44 Monroe	52,341,975,509	162,151,253	60,635,345	54,571,811	107,579,442	3.227	2.141	1.086	54,569,650
45 Nassau	16,902,633,949	52,119,610	92,490,357	83,241,321	0	3.212	0.000	3.212	52,119,610
46 Okaloosa	30,390,733,381	94,206,411	235,687,278	212,118,550	0	3.229	0.000	3.229	94,206,411
47 Okeechobee	4,573,998,859	13,792,253	46,714,183	42,042,765	0	3.141	0.000	3.141	13,792,253
48 Orange	226,997,717,030	688,402,357	1,487,980,186	1,339,182,167	0	3.159	0.000	3.159	688,402,357
49 Osceola	53,319,961,758	166,051,158	543,187,137	488,868,423	0	3.244	0.000	3.244	166,051,158
50 Palm Beach	332,828,757,631	1,022,769,459	1,404,669,959	1,264,202,963	0	3.201	0.000	3.201	1,022,769,459
51 Pasco	54,867,526,866	168,605,715	623,108,120	560,797,308	0	3.201	0.000	3.201	168,605,715
52 Pinellas	140,322,662,036	429,589,410	664,999,800	598,499,820	0	3.189	0.000	3.189	429,589,410
53 Polk	69,492,250,246	210,811,690	865,970,525	779,373,473	0	3.160	0.000	3.160	210,811,690
54 Putnam	7,482,717,800	22,376,319	73,499,970	66,149,973	0	3.115	0.000	3.115	22,376,319
55 St. Johns	54,218,088,600	164,475,994	369,948,982	332,954,084	0	3.160	0.000	3.160	164,475,994
56 St. Lucie	42,603,055,308	128,545,347	340,880,584	306,792,526	0	3.143	0.000	3.143	128,545,347
57 Santa Rosa	18,550,500,490	56,951,521	229,380,739	206,442,665	0	3.198	0.000	3.198	56,951,521
58 Sarasota	107,921,659,624	335,472,321	336,628,187	302,965,368	32,506,953	3.238	0.314	2.924	302,940,415
59 Seminole	54,992,991,347	164,820,594	480,835,387	432,751,848	0	3.122	0.000	3.122	164,820,594
60 Sumter	22,622,573,390	68,671,274	66,571,743	59,914,569	8,756,705	3.162	0.403	2.759	59,919,053
61 Suwannee	2,877,565,792	8,928,281	43,669,736	39,302,762	0	3.232	0.000	3.232	8,928,281
62 Taylor	2,328,432,570	7,173,063	20,673,510	18,606,159	0	3.209	0.000	3.209	7,173,063
63 Union	393,724,576	1,197,049	18,315,878	16,484,290	0	3.167	0.000	3.167	1,197,049
64 Volusia	63,446,521,739	192,410,460	448,002,192	403,201,973	0	3.159	0.000	3.159	192,410,460
65 Wakulla	2,700,744,227	8,192,978	38,604,863	34,744,377	0	3.160	0.000	3.160	8,192,978
66 Walton	46,385,960,816	146,060,113	79,728,481	71,755,633	74,304,480	3.280	1.669	1.611	71,738,672
67 Washington	1,418,314,747	4,396,549	25,443,435	22,899,092	0	3.229	0.000	3.229	4,396,549
69 FAMU Lab School	0	0	5,115,517	4,603,965	0	0.000	0.000	0.000	0
70 FAU - Palm Beach	0	0	11,490,167	10,341,150	0	0.000	0.000	0.000	0
71 FAU - St. Lucie	0	0	10,430,347	9,387,312	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	5,436,151	4,892,536	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	14,197,947	12,778,152	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	9,914,427	8,922,984	0	0.000	0.000	0.000	0
75 Virtual School	0	0	301,391,582	271,252,424	0	0.000	0.000	0.000	0
76 FSU Lab - Bay	0	0	1,157,696	1,041,926	0	0.000	0.000	0.000	0
State	3,367,187,019,741	10,312,800,030	21,212,690,319	19,091,421,286	418,926,062			3.189	9,893,757,286

2023-24 FEFP Second Calculation
Required Local Effort Taxes

District	2023-24 School Taxable Value	Equalized Required Local Effort Millage Rate	Total Required Local Effort Taxes
	-1-	-2-	-3-
1 Alachua	24,931,143,421	3.137	75,080,637
2 Baker	1,599,032,703	3.173	4,870,782
3 Bay	30,893,805,547	3.235	95,943,803
4 Bradford	1,474,173,619	3.186	4,508,848
5 Brevard	69,810,209,402	3.135	210,100,806
6 Broward	302,358,426,389	3.156	916,073,466
7 Calhoun	566,756,429	3.029	1,648,037
8 Charlotte	32,928,598,758	3.225	101,946,942
9 Citrus	15,763,824,919	3.192	48,305,404
10 Clay	19,176,265,443	3.151	58,007,436
11 Collier	165,332,106,903	2.039	323,627,679
12 Columbia	4,458,452,373	3.217	13,769,128
13 Dade	509,432,962,106	3.242	1,585,518,397
14 DeSoto	2,608,954,243	3.085	7,726,679
15 Dixie	817,889,731	3.233	2,538,468
16 Duval	113,015,991,404	3.183	345,340,705
17 Escambia	31,547,956,943	3.177	96,218,745
18 Flagler	16,745,976,490	3.155	50,720,214
19 Franklin	3,802,480,510	2.004	7,315,364
20 Gadsden	2,493,147,575	3.201	7,661,343
21 Gilchrist	1,302,130,324	3.217	4,021,395
22 Glades	1,167,567,097	3.108	3,483,647
23 Gulf	3,993,358,832	3.188	12,221,595
24 Hamilton	1,267,286,209	3.102	3,773,877
25 Hardee	2,785,344,783	3.156	8,438,926
26 Hendry	4,499,197,225	3.006	12,983,603
27 Hernando	17,941,689,644	3.092	53,256,676
28 Highlands	8,539,319,511	3.189	26,142,614
29 Hillsborough	173,779,587,516	3.131	522,339,733
30 Holmes	668,021,853	2.963	1,900,175
31 Indian River	30,300,456,410	3.157	91,832,199
32 Jackson	2,376,321,135	3.174	7,240,746
33 Jefferson	1,178,735,763	3.131	3,542,997
34 Lafayette	385,306,334	3.068	1,134,835
35 Lake	39,595,470,492	3.201	121,675,297
36 Lee	145,086,194,440	3.164	440,690,610
37 Leon	24,929,924,768	3.199	76,560,796
38 Levy	3,370,920,603	3.195	10,339,288
39 Liberty	378,254,891	3.032	1,100,994
40 Madison	1,286,493,744	3.186	3,934,818
41 Manatee	72,173,995,678	3.172	219,778,478
42 Marion	34,911,994,670	3.177	106,478,791
43 Martin	35,530,224,620	3.195	108,978,305
44 Monroe	52,341,975,509	1.086	54,569,650
45 Nassau	16,902,633,949	3.212	52,119,610
46 Okaloosa	30,390,733,381	3.229	94,206,411
47 Okeechobee	4,573,998,859	3.141	13,792,253
48 Orange	226,997,717,030	3.159	688,402,357
49 Osceola	53,319,961,758	3.244	166,051,158
50 Palm Beach	332,828,757,631	3.201	1,022,769,459
51 Pasco	54,867,526,866	3.201	168,605,715
52 Pinellas	140,322,662,036	3.189	429,589,410
53 Polk	69,492,250,246	3.160	210,811,690
54 Putnam	7,482,717,800	3.115	22,376,319
55 St. Johns	54,218,088,600	3.160	164,475,994
56 St. Lucie	42,603,055,308	3.143	128,545,347
57 Santa Rosa	18,550,500,490	3.198	56,951,521
58 Sarasota	107,921,659,624	2.924	302,940,415
59 Seminole	54,992,991,347	3.122	164,820,594
60 Sumter	22,622,573,390	2.759	59,919,053
61 Suwannee	2,877,565,792	3.232	8,928,281
62 Taylor	2,328,432,570	3.209	7,173,063
63 Union	393,724,576	3.167	1,197,049
64 Volusia	63,446,521,739	3.159	192,410,460
65 Wakulla	2,700,744,227	3.160	8,192,978
66 Walton	46,385,960,816	1.611	71,738,672
67 Washington	1,418,314,747	3.229	4,396,549
69 FAMU Lab School	0	0.000	0
70 FAU - Palm Beach	0	0.000	0
71 FAU - St. Lucie	0	0.000	0
72 FSU Lab - Broward	0	0.000	0
73 FSU Lab - Leon	0	0.000	0
74 UF Lab School	0	0.000	0
75 Virtual School	0	0.000	0
76 FSU Lab - Bay	0	0.000	0
State	3,367,187,019,741	3.189	9,893,757,286

2023-24 FEFP Second Calculation
 Millage Rates

District	Required	0.748	Total
	Local Effort Mills	Actual Discretionary Millage	Actual FEFP Millage
	-1-	-2-	-3-
1 Alachua	3.137	0.748	3.885
2 Baker	3.173	0.748	3.921
3 Bay	3.235	0.748	3.983
4 Bradford	3.186	0.748	3.934
5 Brevard	3.135	0.748	3.883
6 Broward	3.156	0.748	3.904
7 Calhoun	3.029	0.748	3.777
8 Charlotte	3.225	0.748	3.973
9 Citrus	3.192	0.748	3.940
10 Clay	3.151	0.748	3.899
11 Collier	2.039	0.748	2.787
12 Columbia	3.217	0.748	3.965
13 Dade	3.242	0.748	3.990
14 DeSoto	3.085	0.748	3.833
15 Dixie	3.233	0.748	3.981
16 Duval	3.183	0.748	3.931
17 Escambia	3.177	0.748	3.925
18 Flagler	3.155	0.748	3.903
19 Franklin	2.004	0.748	2.752
20 Gadsden	3.201	0.748	3.949
21 Gilchrist	3.217	0.748	3.965
22 Glades	3.108	0.748	3.856
23 Gulf	3.188	0.748	3.936
24 Hamilton	3.102	0.748	3.850
25 Hardee	3.156	0.748	3.904
26 Hendry	3.006	0.748	3.754
27 Hernando	3.092	0.748	3.840
28 Highlands	3.189	0.748	3.937
29 Hillsborough	3.131	0.748	3.879
30 Holmes	2.963	0.748	3.711
31 Indian River	3.157	0.748	3.905
32 Jackson	3.174	0.748	3.922
33 Jefferson	3.131	0.748	3.879
34 Lafayette	3.068	0.748	3.816
35 Lake	3.201	0.748	3.949
36 Lee	3.164	0.748	3.912
37 Leon	3.199	0.748	3.947
38 Levy	3.195	0.748	3.943
39 Liberty	3.032	0.748	3.780
40 Madison	3.186	0.748	3.934
41 Manatee	3.172	0.748	3.920
42 Marion	3.177	0.748	3.925
43 Martin	3.195	0.748	3.943
44 Monroe	1.086	0.748	1.834
45 Nassau	3.212	0.748	3.960
46 Okaloosa	3.229	0.748	3.977
47 Okeechobee	3.141	0.748	3.889
48 Orange	3.159	0.748	3.907
49 Osceola	3.244	0.748	3.992
50 Palm Beach	3.201	0.748	3.949
51 Pasco	3.201	0.748	3.949
52 Pinellas	3.189	0.748	3.937
53 Polk	3.160	0.748	3.908
54 Putnam	3.115	0.748	3.863
55 St. Johns	3.160	0.748	3.908
56 St. Lucie	3.143	0.748	3.891
57 Santa Rosa	3.198	0.748	3.946
58 Sarasota	2.924	0.748	3.672
59 Seminole	3.122	0.748	3.870
60 Sumter	2.759	0.748	3.507
61 Suwannee	3.232	0.748	3.980
62 Taylor	3.209	0.748	3.957
63 Union	3.167	0.748	3.915
64 Volusia	3.159	0.748	3.907
65 Wakulla	3.160	0.748	3.908
66 Walton	1.611	0.748	2.359
67 Washington	3.229	0.748	3.977
69 FAMU Lab School	0.000	0.000	0.000
70 FAU - Palm Beach	0.000	0.000	0.000
71 FAU - St. Lucie	0.000	0.000	0.000
72 FSU Lab - Broward	0.000	0.000	0.000
73 FSU Lab - Leon	0.000	0.000	0.000
74 UF Lab School	0.000	0.000	0.000
75 Virtual School	0.000	0.000	0.000
76 FSU Lab - Bay	0.000	0.000	0.000
State	3.189	0.748	3.937

2023-24 FEFP Second Calculation
Local Effort Taxes

District	2023 School Taxable Value	Total Required Local Effort Taxes	0.748 Actual Discretionary Local Effort	Total Local Effort Taxes
	-1-	-2-	-3-	-4-
1 Alachua	24,931,143,421	75,080,637	17,902,555	92,983,192
2 Baker	1,599,032,703	4,870,782	1,148,233	6,019,015
3 Bay	30,893,805,547	95,943,803	22,184,224	118,128,027
4 Bradford	1,474,173,619	4,508,848	1,058,575	5,567,423
5 Brevard	69,810,209,402	210,100,806	50,129,315	260,230,121
6 Broward	302,358,426,389	916,073,466	217,117,539	1,133,191,005
7 Calhoun	566,756,429	1,648,037	406,976	2,055,013
8 Charlotte	32,928,598,758	101,946,942	23,645,368	125,592,310
9 Citrus	15,763,824,919	48,305,404	11,319,687	59,625,091
10 Clay	19,176,265,443	58,007,436	13,770,093	71,777,529
11 Collier	165,332,106,903	323,627,679	118,721,679	442,349,358
12 Columbia	4,458,452,373	13,769,128	3,201,525	16,970,653
13 Dade	509,432,962,106	1,585,518,397	365,813,621	1,951,332,018
14 DeSoto	2,608,954,243	7,726,679	1,873,438	9,600,117
15 Dixie	817,889,731	2,538,468	587,310	3,125,778
16 Duval	113,015,991,404	345,340,705	81,154,523	426,495,228
17 Escambia	31,547,956,943	96,218,745	22,653,957	118,872,702
18 Flagler	16,745,976,490	50,720,214	12,024,951	62,745,165
19 Franklin	3,802,480,510	7,315,364	2,730,485	10,045,849
20 Gadsden	2,493,147,575	7,661,343	1,790,279	9,451,622
21 Gilchrist	1,302,130,324	4,021,395	935,034	4,956,429
22 Glades	1,167,567,097	3,483,647	838,407	4,322,054
23 Gulf	3,993,358,832	12,221,595	2,867,551	15,089,146
24 Hamilton	1,267,286,209	3,773,877	910,013	4,683,890
25 Hardee	2,785,344,783	8,438,926	2,000,100	10,439,026
26 Hendry	4,499,197,225	12,983,603	3,230,784	16,214,387
27 Hernando	17,941,689,644	53,256,676	12,883,568	66,140,244
28 Highlands	8,539,319,511	26,142,614	6,131,915	32,274,529
29 Hillsborough	173,779,587,516	522,339,733	124,787,646	647,127,379
30 Holmes	668,021,853	1,900,175	479,693	2,379,868
31 Indian River	30,300,456,410	91,832,199	21,758,152	113,590,351
32 Jackson	2,376,321,135	7,240,746	1,706,389	8,947,135
33 Jefferson	1,178,735,763	3,542,997	846,427	4,389,424
34 Lafayette	385,306,334	1,134,835	276,681	1,411,516
35 Lake	39,595,470,492	121,675,297	28,432,715	150,108,012
36 Lee	145,086,194,440	440,690,610	104,183,495	544,874,105
37 Leon	24,929,924,768	76,560,796	17,901,680	94,462,476
38 Levy	3,370,920,603	10,339,288	2,420,591	12,759,879
39 Liberty	378,254,891	1,100,994	271,617	1,372,611
40 Madison	1,286,493,744	3,934,818	923,805	4,858,623
41 Manatee	72,173,995,678	219,778,478	51,826,703	271,605,181
42 Marion	34,911,994,670	106,478,791	25,069,605	131,548,396
43 Martin	35,530,224,620	108,978,305	25,513,544	134,491,849
44 Monroe	52,341,975,509	54,569,650	37,585,726	92,155,376
45 Nassau	16,902,633,949	52,119,610	12,137,443	64,257,053
46 Okaloosa	30,390,733,381	94,206,411	21,822,978	116,029,389
47 Okeechobee	4,573,998,859	13,792,253	3,284,497	17,076,750
48 Orange	226,997,717,030	688,402,357	163,002,521	851,404,878
49 Osceola	53,319,961,758	166,051,158	38,287,998	204,339,156
50 Palm Beach	332,828,757,631	1,022,769,459	238,997,674	1,261,767,133
51 Pasco	54,867,526,866	168,605,715	39,399,274	208,004,989
52 Pinellas	140,322,662,036	429,589,410	100,762,897	530,352,307
53 Polk	69,492,250,246	210,811,690	49,900,995	260,712,685
54 Putnam	7,482,717,800	22,376,319	5,373,190	27,749,509
55 St. Johns	54,218,088,600	164,475,994	38,932,925	203,408,919
56 St. Lucie	42,603,055,308	128,545,347	30,592,402	159,137,749
57 Santa Rosa	18,550,500,490	56,951,521	13,320,743	70,272,264
58 Sarasota	107,921,659,624	302,940,415	77,496,385	380,436,800
59 Seminole	54,992,991,347	164,820,594	39,489,367	204,309,961
60 Sumter	22,622,573,390	59,919,053	16,244,817	76,163,870
61 Suwannee	2,877,565,792	8,928,281	2,066,322	10,994,603
62 Taylor	2,328,432,570	7,173,063	1,672,001	8,845,064
63 Union	393,724,576	1,197,049	282,726	1,479,775
64 Volusia	63,446,521,739	192,410,460	45,559,678	237,970,138
65 Wakulla	2,700,744,227	8,192,978	1,939,350	10,132,328
66 Walton	46,385,960,816	71,738,672	33,308,831	105,047,503
67 Washington	1,418,314,747	4,396,549	1,018,463	5,415,012
69 FAMU Lab School	0	0	0	0
70 FAU - Palm Beach	0	0	0	0
71 FAU - St. Lucie	0	0	0	0
72 FSU Lab - Broward	0	0	0	0
73 FSU Lab - Leon	0	0	0	0
74 UF Lab School	0	0	0	0
75 Virtual School	0	0	0	0
76 FSU Lab - Bay	0	0	0	0
State	3,367,187,019,741	9,893,757,286	2,417,909,651	12,311,666,937



State Board of Education

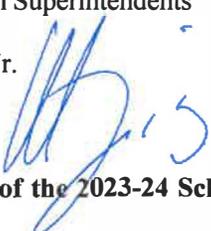
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Ryan Petty, *Vice Chair*
Members
Monesia Brown
Esther Byrd
Grazie Pozo Christie
Kelly Garcia
MaryLynn Magar

Manny Diaz, Jr.
Commissioner of Education

CONTACT PERSONS:

NAME: Suzanne Pridgeon
Mark Eggers
PHONE: 850-245-0406
850-245-0405

MEMORANDUM

TO: District School Superintendents
FROM: Manny Diaz, Jr. 
DATE: July 19, 2023
SUBJECT: **Certification of the 2023-24 School District Millage Rates and Prior Period Funding Adjustment Millage**

On July 18, 2023, the Florida Department of Revenue certified the 2023-24 estimate of the tax roll that is the basis for determining the Required Local Effort (RLE) millage rate in the Florida Education Finance Program (FEFP). Also certified were the 2022-23 final tax rolls, which are used to calculate the Prior Period Funding Adjustment Millage (PPFAM) pursuant to section (s.) [1011.62\(4\)\(e\), Florida Statutes \(F.S.\)](#). As required by s. 1011.62(4)(a) and (b), F.S., the 2023-24 RLE millage rates for school districts are certified to be the rates shown on Attachment 1. The statewide average millage rate is 3.189. In addition to the RLE millage rates, Attachment 1 includes the 2023-24 certified tax roll, the calculated required local tax amount and the PPFAM millage rates. Also included are summary pages from the 2023-24 FEFP Second Calculation. Districts are required to levy the PPFAM millage in addition to the RLE millage.

Attachment 2 includes the 2022-23 tax rolls for school districts, which have been finalized since July 18, 2022, along with the PPFAM calculations. The PPFAM offsets the unrealized RLE revenue resulting from a tax roll decrease that occurs when the certified final tax roll is less than the tax roll used in the FEFP calculation. In addition, if a final taxable value has not been certified for a prior year, the PPFAM is levied in an amount equal to 75 percent of a district's most recent unrealized RLE for which a PPFAM was determined. The 2023-24 PPFAM has been adjusted to include any shortfall or surplus in the prior period unrealized RLE funds that were levied for districts with a final taxable value that was not certified in 2022-23. Pursuant to s. 1011.62(4)(e)2.c., F.S., a reduction made as a result of a surplus may not exceed the PPFAM millage that was calculated prior to making the surplus adjustment. Any surplus reduction not made because of this limitation is carried forward to the subsequent fiscal year.

MD/ja

Attachments

cc: School District Finance Officers
Suzanne Pridgeon, Deputy Commissioner
Mark Eggers, Assistant Deputy Commissioner
Lizette Kelly, Process Manager, Department of Revenue
Dametria Hayward-Williams, Senior Tax Specialist, Department of Revenue
Wyatt Peters, Senior Management Analyst, Department of Revenue
Harvey Bissoo, Senior Revenue Administrator, Department of Revenue

2023-24 FEFP Second Calculation
 Certified Required Local Effort Millage Rates

District	Certified	Certified	Required	Prior	Potential Additional	Total
	2023-24 Tax Roll ¹	2023 Required Local Effort (RLE) Millage Rate ²	Local Effort From Taxes	Period Funding Adjustment Millage (PPFAM) Rate	PPFAM Due to Unrealized Tax Roll	Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	24,931,143,421	3.137	75,080,637	0.047	-	0.047
2 Baker	1,599,032,703	3.173	4,870,782	-	-	-
3 Bay	30,893,805,547	3.235	95,943,803	-	-	-
4 Bradford	1,474,173,619	3.186	4,508,848	-	-	-
5 Brevard	69,810,209,402	3.135	210,100,806	-	-	-
6 Broward	302,358,426,389	3.156	916,073,466	0.022	-	0.022
7 Calhoun	566,756,429	3.029	1,648,037	-	-	-
8 Charlotte	32,928,598,758	3.225	101,946,942	-	-	-
9 Citrus	15,763,824,919	3.192	48,305,404	0.004	-	0.004
10 Clay	19,176,265,443	3.151	58,007,436	0.005	-	0.005
11 Collier	165,332,106,903	2.039	323,627,679	0.005	-	0.005
12 Columbia	4,458,452,373	3.217	13,769,128	-	-	-
13 Miami-Dade	509,432,962,106	3.242	1,585,518,397	0.076	-	0.076
14 DeSoto	2,608,954,243	3.085	7,726,679	-	-	-
15 Dixie	817,889,731	3.233	2,538,468	-	-	-
16 Duval	113,015,991,404	3.183	345,340,705	-	-	-
17 Escambia	31,547,956,943	3.177	96,218,745	0.005	-	0.005
18 Flagler	16,745,976,490	3.155	50,720,214	-	-	-
19 Franklin	3,802,480,510	2.004	7,315,364	-	-	-
20 Gadsden	2,493,147,575	3.201	7,661,343	0.014	-	0.014
21 Gilchrist	1,302,130,324	3.217	4,021,395	-	-	-
22 Glades	1,167,567,097	3.108	3,483,647	0.024	-	0.024
23 Gulf	3,993,358,832	3.188	12,221,595	0.002	-	0.002
24 Hamilton	1,267,286,209	3.102	3,773,877	-	-	-
25 Hardee	2,785,344,783	3.156	8,438,926	-	-	-
26 Hendry	4,499,197,225	3.006	12,983,603	-	-	-
27 Hernando	17,941,689,644	3.092	53,256,676	-	-	-
28 Highlands	8,539,319,511	3.189	26,142,614	-	-	-
29 Hillsborough	173,779,587,516	3.131	522,339,733	0.021	-	0.021
30 Holmes	668,021,853	2.963	1,900,175	0.007	-	0.007
31 Indian River	30,300,456,410	3.157	91,832,199	0.006	-	0.006
32 Jackson	2,376,321,135	3.174	7,240,746	-	-	-
33 Jefferson	1,178,735,763	3.131	3,542,997	-	-	-
34 Lafayette	385,306,334	3.068	1,134,835	-	-	-
35 Lake	39,595,470,492	3.201	121,675,297	0.007	-	0.007
36 Lee	145,086,194,440	3.164	440,690,610	0.018	-	0.018
37 Leon	24,929,924,768	3.199	76,560,796	0.017	-	0.017
38 Levy	3,370,920,603	3.195	10,339,288	-	-	-
39 Liberty	378,254,891	3.032	1,100,994	-	-	-
40 Madison	1,286,493,744	3.186	3,934,818	-	-	-
41 Manatee	72,173,995,678	3.172	219,778,478	0.001	-	0.001
42 Marion	34,911,994,670	3.177	106,478,791	0.014	-	0.014
43 Martin	35,530,224,620	3.195	108,978,305	-	-	-
44 Monroe	52,341,975,509	1.086	54,569,650	-	0.012	0.012
45 Nassau	16,902,633,949	3.212	52,119,610	-	-	-
46 Okaloosa	30,390,733,381	3.229	94,206,411	-	-	-
47 Okeechobee	4,573,998,859	3.141	13,792,253	-	-	-
48 Orange	226,997,717,030	3.159	688,402,357	0.014	-	0.014
49 Osceola	53,319,961,758	3.244	166,051,158	0.012	-	0.012
50 Palm Beach	332,828,757,631	3.201	1,022,769,459	0.008	-	0.008
51 Pasco	54,867,526,866	3.201	168,605,715	-	-	-
52 Pinellas	140,322,662,036	3.189	429,589,410	0.001	-	0.001
53 Polk	69,492,250,246	3.160	210,811,690	-	-	-
54 Putnam	7,482,717,800	3.115	22,376,319	-	-	-
55 St. Johns	54,218,088,600	3.160	164,475,994	0.002	-	0.002
56 St. Lucie	42,603,055,308	3.143	128,545,347	0.021	-	0.021
57 Santa Rosa	18,550,500,490	3.198	56,951,521	-	-	-
58 Sarasota	107,921,659,624	2.924	302,940,415	0.008	-	0.008
59 Seminole	54,992,991,347	3.122	164,820,594	0.008	-	0.008
60 Sumter	22,622,573,390	2.759	59,919,053	-	-	-
61 Suwannee	2,877,565,792	3.232	8,928,281	-	-	-
62 Taylor	2,328,432,570	3.209	7,173,063	-	-	-
63 Union	393,724,576	3.167	1,197,049	0.004	-	0.004
64 Volusia	63,446,521,739	3.159	192,410,460	0.002	-	0.002
65 Wakulla	2,700,744,227	3.160	8,192,978	0.011	-	0.011
66 Walton	46,385,960,816	1.611	71,738,672	0.001	-	0.001
67 Washington	1,418,314,747	3.229	4,396,549	-	-	-
Total	3,367,187,019,741	3.189	9,893,757,286			

1. Certified by the Department of Revenue on July 18, 2023.
 2. State average millage rate is 3.189.

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2023-24 Unweighted FTE	2023-24 Funded Weighted FTE ¹	\$5,139.73 Times Funded Weighted FTE	Adjusted Comparable Wage Factor	Small District Factor	Base Funding ²	State-Funded Discretionary Contribution	0.748 Mills Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,792.99	34,449.82	177,062,773	1.0000	0.0000	177,062,773	0	7,378,835
2 Baker	4,918.19	5,295.15	27,215,641	1.0000	1.0277	27,969,514	0	2,762,646
3 Bay	27,874.00	31,950.45	164,216,686	1.0000	0.0000	164,216,686	0	0
4 Bradford	3,210.85	3,409.38	17,523,293	1.0000	1.0277	18,008,688	0	1,494,651
5 Brevard	79,849.34	87,987.36	452,231,274	1.0000	0.0000	452,231,274	0	13,365,981
6 Broward	272,606.05	301,876.18	1,551,562,059	1.0232	0.0000	1,587,558,299	0	0
7 Calhoun	2,083.69	2,296.42	11,802,979	1.0000	1.0277	12,129,922	0	1,249,943
8 Charlotte	17,691.86	19,643.24	100,960,950	1.0000	0.0000	100,960,950	0	0
9 Citrus	16,435.91	17,694.39	90,944,387	1.0000	0.0000	90,944,387	0	1,749,931
10 Clay	40,309.21	43,734.97	224,785,937	1.0000	0.0000	224,785,937	0	18,283,451
11 Collier	50,791.17	56,780.93	291,838,649	1.0506	0.0000	306,605,685	0	0
12 Columbia	10,279.19	11,041.43	56,749,969	1.0000	1.0277	58,321,943	0	4,972,353
13 Dade	367,941.88	411,295.36	2,113,947,101	1.0183	0.0000	2,152,632,333	0	0
14 DeSoto	4,689.78	4,983.16	25,612,097	1.0000	1.0277	26,321,552	0	1,855,840
15 Dixie	2,143.21	2,330.77	11,979,528	1.0000	1.0277	12,311,361	0	1,116,955
16 Duval	141,955.53	154,601.81	794,611,561	1.0072	0.0000	800,332,764	0	31,727,061
17 Escambia	40,046.49	43,570.92	223,942,765	1.0000	0.0000	223,942,765	0	9,190,669
18 Flagler	14,201.17	15,485.37	79,590,621	1.0000	0.0000	79,590,621	0	0
19 Franklin	1,150.18	1,232.41	6,334,255	1.0000	1.0277	6,509,714	0	0
20 Gadsden	4,641.47	5,039.87	25,903,571	1.0000	1.0277	26,621,100	0	1,900,589
21 Gilchrist	2,969.65	3,379.01	17,367,199	1.0000	1.0277	17,848,270	0	1,426,412
22 Glades	1,853.61	2,005.77	10,309,116	1.0000	1.0277	10,594,679	0	635,566
23 Gulf	1,956.86	2,155.80	11,080,230	1.0000	1.0277	11,387,152	0	0
24 Hamilton	1,697.12	1,815.23	9,329,792	1.0000	1.0277	9,588,227	0	439,520
25 Hardee	4,918.53	5,250.26	26,984,919	1.0000	1.0277	27,732,401	0	1,911,046
26 Hendry	13,802.85	14,753.29	75,827,927	1.0000	1.0277	77,928,361	0	7,745,055
27 Hernando	26,359.83	28,817.67	148,115,043	1.0000	0.0000	148,115,043	0	8,077,443
28 Highlands	12,613.03	13,466.99	69,216,693	1.0000	1.0277	71,133,995	0	3,897,805
29 Hillsborough	234,990.31	259,430.40	1,333,402,210	1.0098	0.0000	1,346,469,552	0	62,075,040
30 Holmes	3,250.92	3,407.56	17,513,938	1.0000	1.0277	17,999,074	0	2,105,393
31 Indian River	17,843.37	19,455.49	99,995,966	1.0000	0.0000	99,995,966	0	0
32 Jackson	5,994.62	6,638.22	34,118,658	1.0000	1.0277	35,063,745	0	3,060,493
33 Jefferson	971.88	1,034.14	5,315,200	1.0000	1.0277	5,462,431	0	0
34 Lafayette	1,163.58	1,292.79	6,644,592	1.0000	1.0277	6,828,647	0	648,591
35 Lake	51,531.14	55,792.92	286,760,545	1.0000	0.0000	286,760,545	0	12,544,225
36 Lee	104,369.14	115,512.28	593,701,931	1.0121	0.0000	600,885,724	0	0
37 Leon	34,125.68	36,965.69	189,993,666	1.0000	0.0000	189,993,666	0	9,234,750
38 Levy	5,817.30	6,373.77	32,759,457	1.0000	1.0277	33,666,894	0	2,205,280
39 Liberty	1,307.58	1,498.45	7,701,628	1.0000	1.0277	7,914,963	0	768,164
40 Madison	2,392.40	2,542.99	13,070,282	1.0000	1.0277	13,432,329	0	978,611
41 Manatee	53,766.67	58,261.88	299,450,332	1.0000	0.0000	299,450,332	0	0
42 Marion	48,130.89	53,485.88	274,902,982	1.0000	0.0000	274,902,982	0	13,203,747
43 Martin	19,192.65	21,686.20	111,461,213	1.0123	0.0000	112,832,186	0	0
44 Monroe	8,736.71	9,578.50	49,230,904	1.0463	0.0000	51,510,295	0	0
45 Nassau	13,801.72	14,925.32	76,712,115	1.0000	0.0000	76,712,115	0	0
46 Okaloosa	34,016.69	37,233.71	191,371,216	1.0000	0.0000	191,371,216	0	5,226,664
47 Okeechobee	6,451.51	6,891.70	35,421,477	1.0000	1.0277	36,402,652	0	1,845,648
48 Orange	220,465.36	249,727.05	1,283,529,611	1.0094	0.0000	1,295,594,789	0	12,308,581
49 Osceola	79,465.82	86,784.24	446,047,562	1.0000	0.0000	446,047,562	0	24,902,204
50 Palm Beach	203,305.63	227,540.36	1,169,496,015	1.0442	0.0000	1,221,187,739	0	0
51 Pasco	88,536.21	97,656.77	501,929,430	1.0000	0.0000	501,929,430	0	31,003,610
52 Pinellas	99,690.85	110,459.96	567,734,370	1.0030	0.0000	569,437,573	0	0
53 Polk	123,541.52	134,060.88	689,036,727	1.0000	0.0000	689,036,727	0	48,338,091
54 Putnam	10,314.21	11,023.08	56,655,655	1.0000	1.0277	58,225,017	0	2,828,569
55 St. Johns	54,145.47	59,990.30	308,333,945	1.0000	0.0000	308,333,945	0	4,123,178
56 St. Lucie	49,935.59	53,719.10	276,101,670	1.0000	0.0000	276,101,670	0	9,115,742
57 Santa Rosa	32,137.39	35,456.41	182,236,374	1.0000	0.0000	182,236,374	0	12,234,704
58 Sarasota	48,971.85	55,027.81	282,828,086	1.0165	0.0000	287,494,749	0	0
59 Seminole	71,360.08	77,743.55	399,580,856	1.0000	0.0000	399,580,856	0	17,255,581
60 Sumter	10,068.08	11,071.57	56,904,880	1.0000	0.0000	56,904,880	0	0
61 Suwannee	6,189.05	6,548.06	33,655,260	1.0000	1.0277	34,587,511	0	2,855,133
62 Taylor	2,776.96	3,122.81	16,050,400	1.0000	1.0277	16,494,996	0	536,203
63 Union	2,351.48	2,541.83	13,064,320	1.0000	1.0277	13,426,202	0	1,587,155
64 Volusia	66,219.17	72,505.29	372,657,614	1.0000	0.0000	372,657,614	0	7,097,371
65 Wakulla	5,331.42	5,751.89	29,563,162	1.0000	1.0277	30,382,062	0	2,300,135
66 Walton	12,198.75	13,092.00	67,289,345	1.0000	0.0000	67,289,345	0	0
67 Washington	3,237.62	3,623.64	18,624,531	1.0000	1.0277	19,140,431	0	1,556,065
69 FAMU Lab School	606.25	627.71	3,226,260	1.0000	0.0000	3,226,260	318,027	164,057
70 FAU - Palm Beach	1,317.73	1,470.20	7,556,431	1.0442	0.0000	7,890,425	1,549,071	0
71 FAU - St. Lucie	1,455.74	1,537.80	7,903,877	1.0000	0.0000	7,903,877	891,845	265,745
72 FSU Lab - Broward	699.62	757.92	3,895,504	1.0232	0.0000	3,985,880	557,212	0
73 FSU Lab - Leon	1,892.26	1,994.99	10,253,710	1.0000	0.0000	10,253,710	992,642	512,064
74 UF Lab School	1,254.95	1,297.20	6,667,258	1.0000	0.0000	6,667,258	706,662	291,261
75 Virtual School	48,849.99	49,838.57	256,156,793	1.0000	0.0000	256,156,793	38,162,101	682,923
76 FSU Lab - Bay	125.00	123.50	634,757	1.0000	0.0000	634,757	99,485	0
State	3,095,082.45	3,413,445.79	17,544,189,730			17,753,850,142	43,277,045	415,036,730

1. Additional Weighted FTE for the Small District ESE Supplement, Isolated Schools, Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation, Industry Certified Career Education Supplement and Dual Enrollment Additional FTE are included in the Weighted FTE.
2. Weighted FTE x BSA x CWF x SDF (column 2 x column 3 x column 4 x column 5)

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools	ESE Guaranteed Allocation	Educational Enrichment Instruction	DJJ Supplemental Allocation	Transportation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	3,231,468	14,515,306	9,139,415	124,353	4,859,787
2 Baker	583,218	1,528,402	1,893,923	0	1,834,683
3 Bay	2,646,753	10,498,032	8,164,881	25,132	4,413,525
4 Bradford	467,912	1,662,395	1,747,383	0	824,838
5 Brevard	6,431,254	36,359,428	21,194,205	40,421	13,365,522
6 Broward	21,742,075	105,567,857	59,827,600	220,360	34,956,025
7 Calhoun	387,694	881,891	1,604,171	0	510,565
8 Charlotte	1,493,566	7,510,731	3,884,794	0	3,977,214
9 Citrus	1,488,326	7,903,380	3,521,049	105,276	4,911,018
10 Clay	2,920,414	20,876,199	10,496,140	92,832	8,813,813
11 Collier	3,681,226	25,605,024	11,436,726	79,905	9,610,762
12 Columbia	1,077,718	4,199,288	3,782,810	0	2,524,015
13 Dade	31,727,608	152,487,691	119,349,587	174,887	25,538,734
14 DeSoto	618,764	2,031,550	2,428,180	0	897,657
15 Dixie	404,050	1,029,368	898,186	0	567,452
16 Duval	12,897,164	56,275,509	37,587,645	193,382	20,945,517
17 Escambia	3,988,306	15,157,290	11,431,772	119,586	9,995,146
18 Flagler	1,169,810	7,211,339	3,004,642	0	3,488,999
19 Franklin	350,653	514,801	244,052	0	351,617
20 Gadsden	561,386	1,662,569	1,669,676	0	1,589,607
21 Gilchrist	418,586	1,241,821	2,122,575	0	609,901
22 Glades	370,819	730,630	1,606,670	0	364,085
23 Gulf	393,629	807,607	390,192	0	400,496
24 Hamilton	389,459	539,172	896,152	33,415	635,343
25 Hardee	611,611	1,784,322	1,233,691	0	1,448,705
26 Hendry	802,707	3,739,163	3,949,212	0	1,937,641
27 Hernando	2,048,412	12,164,165	6,127,447	22,594	5,768,059
28 Highlands	1,255,269	4,845,602	2,777,206	0	3,115,150
29 Hillsborough	15,641,515	87,371,563	65,057,452	358,833	41,287,113
30 Holmes	462,626	1,132,148	2,719,246	0	853,521
31 Indian River	1,522,223	6,428,699	3,858,266	0	3,081,304
32 Jackson	631,072	2,356,991	2,546,722	25,077	1,844,373
33 Jefferson	346,033	468,618	1,569,906	0	327,397
34 Lafayette	320,403	543,426	755,845	0	212,577
35 Lake	3,927,190	20,327,065	12,049,264	23,401	10,692,160
36 Lee	7,452,382	36,622,423	38,153,595	87,277	30,342,588
37 Leon	3,520,038	18,070,132	10,138,787	85,863	5,156,635
38 Levy	731,701	2,436,519	3,244,826	0	1,648,820
39 Liberty	330,944	529,065	841,927	81,214	322,556
40 Madison	425,937	1,034,897	1,067,188	9,027	705,063
41 Manatee	4,380,007	21,623,777	13,266,135	153,718	8,730,006
42 Marion	3,937,463	17,256,611	14,154,341	142,760	13,069,074
43 Martin	1,607,409	7,369,034	4,425,695	0	4,099,976
44 Monroe	924,583	3,777,327	1,890,776	541	1,176,906
45 Nassau	1,162,612	4,654,809	5,266,528	0	3,904,911
46 Okaloosa	2,618,176	14,209,118	9,107,062	109,291	8,137,076
47 Okeechobee	794,417	3,236,009	1,984,299	72,305	1,951,539
48 Orange	18,089,383	62,616,031	53,205,425	177,256	34,960,759
49 Osceola	5,497,794	24,413,187	19,198,873	76,573	19,032,029
50 Palm Beach	16,167,052	81,556,522	44,665,536	145,976	30,885,001
51 Pasco	6,271,677	35,008,315	24,286,244	68,172	19,959,258
52 Pinellas	8,753,462	43,862,916	24,257,543	107,428	13,799,731
53 Polk	8,645,689	48,825,855	33,321,693	138,881	31,414,515
54 Putnam	1,040,898	4,905,370	2,948,219	0	2,926,785
55 St. Johns	3,492,035	23,756,025	12,101,811	52,248	15,249,451
56 St. Lucie	3,562,770	22,105,598	15,156,158	80,661	12,184,914
57 Santa Rosa	2,183,099	11,795,913	8,680,601	0	9,081,291
58 Sarasota	4,030,500	24,556,394	9,919,605	0	8,101,845
59 Seminole	5,023,533	30,336,220	16,671,936	0	8,431,665
60 Sumter	995,170	4,435,232	2,034,649	0	1,582,282
61 Suwannee	715,071	2,212,436	1,265,281	0	1,627,709
62 Taylor	505,720	1,195,517	839,822	0	864,613
63 Union	398,216	1,036,763	1,052,203	0	594,583
64 Volusia	5,436,164	27,705,999	18,199,899	118,154	13,413,949
65 Wakulla	618,525	2,237,237	987,996	0	1,705,270
66 Walton	1,050,503	4,918,454	2,482,049	26,473	3,247,755
67 Washington	467,783	1,322,310	1,724,276	0	968,298
69 FAMU Lab School	283,693	55,669	935,570	0	0
70 FAU - Palm Beach	323,234	113,563	1,443,795	0	0
71 FAU - St. Lucie	330,904	299,128	561,429	0	0
72 FSU Lab - Broward	288,882	269,976	196,994	0	0
73 FSU Lab - Leon	355,130	354,005	1,529,762	0	0
74 UF Lab School	319,578	377,385	1,385,542	0	0
75 Virtual School	0	2,220,553	1,471,279	0	0
76 FSU Lab - Bay	256,947	25,366	34,493	0	0
State	250,000,000	1,211,296,702	825,066,525	3,373,272	535,831,174

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Federally Connected Student Supplement	Mental Health Assistance Allocation	Gross State & Local FEFP	Required Local Effort Taxes	Proration To Appropriation	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	0	1,598,008	217,909,945	75,080,637	(248,219)	142,581,089
2 Baker	0	355,159	36,927,545	4,870,782	(42,064)	32,014,699
3 Bay	1,130,681	1,544,178	192,639,868	95,943,803	(219,434)	96,476,631
4 Bradford	0	251,409	24,457,276	4,508,848	(27,859)	19,920,569
5 Brevard	3,083,910	4,010,188	550,082,183	210,100,806	(626,594)	339,354,783
6 Broward	0	13,292,890	1,823,165,106	916,073,466	(2,076,751)	905,014,889
7 Calhoun	0	209,620	16,973,806	1,648,037	(19,335)	15,306,434
8 Charlotte	0	991,293	118,818,548	101,946,942	(135,345)	16,736,261
9 Citrus	0	925,941	111,549,308	48,305,404	(127,065)	63,116,839
10 Clay	438,603	2,156,386	288,863,775	58,007,436	(329,042)	230,527,297
11 Collier	0	2,652,296	359,671,624	323,627,679	(409,699)	35,634,246
12 Columbia	0	603,051	75,481,178	13,769,128	(85,980)	61,626,070
13 Dade	265,568	17,729,985	2,499,906,393	1,585,518,397	(2,847,621)	911,540,375
14 DeSoto	0	338,633	34,492,176	7,726,679	(39,290)	26,726,207
15 Dixie	0	206,599	16,533,971	2,538,468	(18,834)	13,976,669
16 Duval	1,047,656	6,877,784	967,884,482	345,340,705	(1,102,509)	621,441,268
17 Escambia	1,579,298	2,069,335	277,474,167	96,218,745	(316,068)	180,939,354
18 Flagler	0	810,645	95,276,056	50,720,214	(108,528)	44,447,314
19 Franklin	0	159,292	8,130,129	7,315,364	(9,261)	805,504
20 Gadsden	0	320,693	34,325,620	7,661,343	(39,100)	26,625,177
21 Gilchrist	0	244,187	23,911,752	4,021,395	(27,238)	19,863,119
22 Glades	384,388	195,812	14,882,649	3,483,647	(16,953)	11,382,049
23 Gulf	0	198,870	13,577,946	12,221,595	(15,467)	1,340,884
24 Hamilton	0	183,228	12,704,516	3,773,877	(14,472)	8,916,167
25 Hardee	0	357,484	35,079,260	8,438,926	(39,959)	26,600,375
26 Hendry	0	810,876	96,913,015	12,983,603	(110,393)	83,819,019
27 Hernando	0	1,398,995	183,722,158	53,256,676	(209,276)	130,256,206
28 Highlands	0	724,722	87,749,749	26,142,614	(99,955)	61,507,180
29 Hillsborough	1,507,066	11,789,171	1,631,557,305	522,339,733	(1,858,493)	1,107,359,079
30 Holmes	0	268,385	25,540,393	1,900,175	(29,093)	23,611,125
31 Indian River	0	989,440	115,875,898	91,832,199	(131,993)	23,911,706
32 Jackson	0	408,605	45,937,078	7,240,746	(52,327)	38,644,005
33 Jefferson	0	137,796	8,312,181	3,542,997	(9,468)	4,759,716
34 Lafayette	0	160,006	9,469,495	1,134,835	(10,787)	8,323,873
35 Lake	0	2,638,881	348,962,731	121,675,297	(397,500)	226,889,934
36 Lee	143,450	5,407,928	719,095,367	440,690,610	(819,115)	277,585,642
37 Leon	0	1,792,482	237,992,353	76,560,796	(271,095)	161,160,462
38 Levy	0	390,467	44,324,507	10,339,288	(50,490)	33,934,729
39 Liberty	0	168,260	10,957,093	1,100,994	(12,481)	9,843,618
40 Madison	0	222,826	17,875,878	3,934,818	(20,362)	13,920,698
41 Manatee	0	2,785,253	350,389,228	219,778,478	(399,125)	130,211,625
42 Marion	0	2,470,485	339,137,463	106,478,791	(386,309)	232,272,363
43 Martin	0	1,064,437	131,398,737	108,978,305	(149,675)	22,270,757
44 Monroe	809,417	545,500	60,635,345	54,569,650	(69,069)	5,996,626
45 Nassau	0	789,382	92,490,357	52,119,610	(105,355)	40,265,392
46 Okaloosa	3,101,842	1,806,833	235,687,278	94,206,411	(268,469)	141,212,398
47 Okeechobee	0	427,314	46,714,183	13,792,253	(53,212)	32,868,718
48 Orange	0	11,027,962	1,487,980,186	688,402,357	(1,694,945)	797,882,884
49 Osceola	0	4,018,915	543,187,137	166,051,158	(618,740)	376,517,239
50 Palm Beach	22,034	10,040,099	1,404,669,959	1,022,769,459	(1,600,047)	380,300,453
51 Pasco	0	4,581,414	623,108,120	168,605,715	(709,777)	453,792,628
52 Pinellas	0	4,781,147	664,999,800	429,589,410	(757,495)	234,652,895
53 Polk	0	6,249,074	865,970,525	210,811,690	(986,419)	654,172,416
54 Putnam	0	625,112	73,499,970	22,376,319	(83,723)	51,039,928
55 St. Johns	0	2,840,289	369,948,982	164,475,994	(421,406)	205,051,582
56 St. Lucie	0	2,573,071	340,880,584	128,545,347	(388,294)	211,946,943
57 Santa Rosa	1,444,816	1,723,941	229,380,739	56,951,521	(261,286)	172,167,932
58 Sarasota	0	2,525,094	336,628,187	302,940,415	(383,450)	33,304,322
59 Seminole	0	3,535,596	480,835,387	164,820,594	(547,715)	315,467,078
60 Sumter	0	619,530	66,571,743	59,919,053	(75,831)	6,576,859
61 Suwannee	0	406,595	43,669,736	8,928,281	(49,744)	34,691,711
62 Taylor	0	236,639	20,673,510	7,173,063	(23,549)	13,476,898
63 Union	0	220,756	18,315,878	1,197,049	(20,863)	17,097,966
64 Volusia	0	3,373,042	448,002,192	192,410,460	(510,315)	255,081,417
65 Wakulla	0	373,638	38,604,863	8,192,978	(43,975)	30,367,910
66 Walton	0	713,902	79,728,481	71,738,672	(90,818)	7,898,991
67 Washington	0	264,272	25,443,435	4,396,549	(28,982)	21,017,904
69 FAMU Lab School	0	132,241	5,115,517	0	(5,827)	5,109,690
70 FAU - Palm Beach	0	170,079	11,490,167	0	(13,088)	11,477,079
71 FAU - St. Lucie	0	177,419	10,430,347	0	(11,881)	10,418,466
72 FSU Lab - Broward	0	137,207	5,436,151	0	(6,192)	5,429,959
73 FSU Lab - Leon	0	200,634	14,197,947	0	(16,173)	14,181,774
74 UF Lab School	0	166,741	9,914,427	0	(11,293)	9,903,134
75 Virtual School	0	2,697,933	301,391,582	0	(343,313)	301,048,269
76 FSU Lab - Bay	0	106,648	1,157,696	0	(1,319)	1,156,377

State 14,958,729 160,000,000 21,212,690,319 9,893,757,286 (24,163,189) 11,294,769,844

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 4

District	Net State FEFP -1-	Adjustment for Family Empowerment Scholarships -2-	Add Back State-Funded Discretionary Supplement ¹ -3-	Adjusted Net State FEFP -4-
1 Alachua	142,581,089	(30,264,031)	5,973,107	118,290,165
2 Baker	32,014,699	(1,233,554)	197,793	30,978,938
3 Bay	96,476,631	(7,538,300)	1,386,103	90,324,434
4 Bradford	19,920,569	(3,219,946)	607,442	17,308,065
5 Brevard	339,354,783	(58,158,624)	11,434,469	292,630,628
6 Broward	905,014,889	(215,472,425)	47,897,841	737,440,305
7 Calhoun	15,306,434	(249,553)	34,487	15,091,368
8 Charlotte	16,736,261	(8,548,197)	2,207,973	10,396,037
9 Citrus	63,116,839	(7,909,072)	1,652,415	56,860,182
10 Clay	230,527,297	(15,018,650)	2,391,076	217,899,723
11 Collier	35,634,246	(29,372,905)	9,155,032	15,416,373
12 Columbia	61,626,070	(7,133,748)	1,127,101	55,619,423
13 Dade	911,540,375	(328,553,754)	72,204,316	655,190,937
14 DeSoto	26,726,207	(1,967,656)	336,184	25,094,735
15 Dixie	13,976,669	(1,300,114)	237,560	12,914,115
16 Duval	621,441,268	(124,439,801)	25,095,865	522,097,332
17 Escambia	180,939,354	(25,111,826)	5,309,264	161,136,792
18 Flagler	44,447,314	(7,455,558)	1,589,264	38,581,020
19 Franklin	805,504	(359,490)	113,340	559,354
20 Gadsden	26,625,177	(4,282,299)	867,474	23,210,352
21 Gilchrist	19,863,119	(2,522,225)	435,450	17,776,344
22 Glades	11,382,049	(483,731)	102,415	11,000,733
23 Gulf	1,340,884	(900,208)	276,696	717,372
24 Hamilton	8,916,167	(1,231,949)	276,543	7,960,761
25 Hardee	26,600,375	(705,481)	122,596	26,017,490
26 Hendry	83,819,019	(3,390,926)	391,418	80,819,511
27 Hernando	130,256,206	(18,276,322)	3,071,226	115,051,110
28 Highlands	61,507,180	(7,312,716)	1,461,329	55,655,793
29 Hillsborough	1,107,359,079	(132,817,605)	25,657,356	1,000,198,830
30 Holmes	23,611,125	(780,266)	114,743	22,945,602
31 Indian River	23,911,706	(9,831,963)	2,551,795	16,631,538
32 Jackson	38,644,005	(1,756,537)	317,562	37,205,030
33 Jefferson	4,759,716	(2,619,570)	669,666	2,809,812
34 Lafayette	8,323,873	(319,285)	62,775	8,067,363
35 Lake	226,889,934	(33,657,217)	6,229,693	199,462,410
36 Lee	277,585,642	(41,800,458)	9,882,444	245,667,628
37 Leon	161,160,462	(20,672,297)	3,894,056	144,382,221
38 Levy	33,934,729	(3,199,590)	623,548	31,358,687
39 Liberty	9,843,618	(374,519)	44,382	9,513,481
40 Madison	13,920,698	(720,779)	137,973	13,337,892
41 Manatee	130,211,625	(30,053,419)	6,669,570	106,827,776
42 Marion	232,272,363	(30,397,319)	5,609,872	207,484,916
43 Martin	22,270,757	(9,950,658)	2,591,794	14,911,893
44 Monroe	5,996,626	(4,239,263)	1,789,222	3,546,585
45 Nassau	40,265,392	(7,415,161)	1,767,416	34,617,647
46 Okaloosa	141,212,398	(17,327,915)	3,627,848	127,512,331
47 Okeechobee	32,868,718	(2,539,199)	525,875	30,855,394
48 Orange	797,882,884	(136,673,194)	28,885,026	690,094,716
49 Osceola	376,517,239	(49,766,302)	9,217,326	335,968,263
50 Palm Beach	380,300,453	(149,454,955)	36,931,640	267,777,138
51 Pasco	453,792,628	(40,579,568)	6,641,133	419,854,193
52 Pinellas	234,652,895	(101,673,278)	25,497,320	158,476,937
53 Polk	654,172,416	(69,715,011)	12,173,307	596,630,712
54 Putnam	51,039,928	(3,806,999)	821,574	48,054,503
55 St. Johns	205,051,582	(25,489,526)	5,076,670	184,638,726
56 St. Lucie	211,946,943	(30,740,429)	6,166,406	187,372,920
57 Santa Rosa	172,167,932	(13,748,070)	2,403,954	160,823,816
58 Sarasota	33,304,322	(32,284,749)	8,832,202	9,851,775
59 Seminole	315,467,078	(59,357,551)	11,778,385	267,887,912
60 Sumter	6,576,859	(3,043,987)	792,650	4,325,522
61 Suwannee	34,691,711	(3,638,741)	665,946	31,718,916
62 Taylor	13,476,898	(1,773,994)	408,305	12,111,209
63 Union	17,097,966	(760,107)	131,380	16,469,239
64 Volusia	255,081,417	(40,435,230)	8,049,356	222,695,543
65 Wakulla	30,367,910	(1,675,576)	299,088	28,991,422
66 Walton	7,898,991	(6,682,615)	2,320,273	3,536,649
67 Washington	21,017,904	(1,363,643)	276,326	19,930,587
69 FAMU Lab School	5,109,690	0	0	5,109,690
70 FAU - Palm Beach	11,477,079	0	0	11,477,079
71 FAU - St. Lucie	10,418,466	0	0	10,418,466
72 FSU Lab - Broward	5,429,959	0	0	5,429,959
73 FSU Lab - Leon	14,181,774	0	0	14,181,774
74 UF Lab School	9,903,134	0	0	9,903,134
75 Virtual School	301,048,269	0	0	301,048,269
76 FSU Lab - Bay	1,156,377	0	0	1,156,377
State	11,294,769,844	(2,035,549,606)	436,091,636	9,695,311,874

1. The State-Funded Discretionary Supplement component of each student's Family Empowerment Scholarship is funded from state funds only.

2023-24 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 5

District	Net State FEFP	Class Size Reduction Allocation	State-Funded Discretionary Supplement	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	142,581,089	26,672,402	5,973,107	175,226,598	75,080,637	17,902,555	92,983,192	268,209,790
2 Baker	32,014,699	4,632,116	197,793	36,844,608	4,870,782	1,148,233	6,019,015	42,863,623
3 Bay	96,476,631	27,794,083	1,386,103	125,656,817	95,943,803	22,184,224	118,128,027	243,784,844
4 Bradford	19,920,569	2,739,230	607,442	23,267,241	4,508,848	1,058,575	5,567,423	28,834,664
5 Brevard	339,354,783	71,434,085	11,434,469	422,223,337	210,100,806	50,129,315	260,230,121	682,453,458
6 Broward	905,014,889	249,316,473	47,897,841	1,202,229,203	916,073,466	217,117,539	1,133,191,005	2,335,420,208
7 Calhoun	15,306,434	1,983,554	34,487	17,324,475	1,648,037	406,976	2,055,013	19,379,488
8 Charlotte	16,736,261	16,350,668	2,207,973	35,294,902	101,946,942	23,645,368	125,592,310	160,887,212
9 Citrus	63,116,839	14,848,664	1,652,415	79,617,918	48,305,404	11,319,687	59,625,091	139,243,009
10 Clay	230,527,297	37,159,379	2,391,076	270,077,752	58,007,436	13,770,093	71,777,529	341,855,281
11 Collier	35,634,246	50,203,372	9,155,032	94,992,650	323,627,679	118,721,679	442,349,358	537,342,008
12 Columbia	61,626,070	9,243,281	1,127,101	71,996,452	13,769,128	3,201,525	16,970,653	88,967,105
13 Dade	911,540,375	336,727,235	72,204,316	1,320,471,926	1,585,518,397	365,813,621	1,951,332,018	3,271,803,944
14 DeSoto	26,726,207	4,289,509	336,184	31,351,900	7,726,679	1,873,438	9,600,117	40,952,017
15 Dixie	13,976,669	1,967,646	237,560	16,181,875	2,538,468	587,310	3,125,778	19,307,653
16 Duval	621,441,268	124,580,467	25,095,865	771,117,600	345,340,705	81,154,523	426,495,228	1,197,612,828
17 Escambia	180,939,354	35,888,362	5,309,264	222,136,980	96,218,745	22,653,957	118,872,702	341,009,682
18 Flagler	44,447,314	12,911,855	1,589,264	58,948,433	50,720,214	12,024,951	62,745,165	121,693,598
19 Franklin	805,504	1,065,164	113,340	1,984,008	7,315,364	2,730,485	10,045,849	12,029,857
20 Gadsden	26,625,177	4,066,028	867,474	31,558,679	7,661,343	1,790,279	9,451,622	41,010,301
21 Gilchrist	19,863,119	2,725,384	435,450	23,023,953	4,021,395	935,034	4,956,429	27,980,382
22 Glades	11,382,049	1,763,165	102,415	13,247,629	3,483,647	838,407	4,322,054	17,569,683
23 Gulf	1,340,884	1,863,305	276,696	3,480,885	12,221,595	2,867,551	15,089,146	18,570,031
24 Hamilton	8,916,167	1,468,209	276,543	10,660,919	3,773,877	910,013	4,683,890	15,344,809
25 Hardee	26,600,375	4,647,425	122,596	31,370,396	8,438,926	2,000,100	10,439,026	41,809,422
26 Hendry	83,819,019	7,247,675	391,418	91,458,112	12,983,603	3,230,784	16,214,387	107,672,499
27 Hernando	130,256,206	23,562,719	3,071,226	156,890,151	53,256,676	12,883,568	66,140,244	223,030,395
28 Highlands	61,507,180	11,249,943	1,461,329	74,218,452	26,142,614	6,131,915	32,274,529	106,492,981
29 Hillsborough	1,107,359,079	215,312,017	25,657,356	1,348,328,452	522,339,733	124,787,646	647,127,379	1,995,455,831
30 Holmes	23,611,125	2,961,858	114,743	26,687,726	1,900,175	479,693	2,379,868	29,067,594
31 Indian River	23,911,706	16,377,987	2,551,795	42,841,488	91,832,199	21,758,152	113,590,351	156,431,839
32 Jackson	38,644,005	5,735,659	317,562	44,697,226	7,240,746	1,706,389	8,947,135	53,644,361
33 Jefferson	4,759,716	691,690	669,666	6,121,072	3,542,997	846,427	4,389,424	10,510,496
34 Lafayette	8,323,873	1,087,249	62,775	9,473,897	1,134,835	276,681	1,411,516	10,885,413
35 Lake	226,889,934	46,158,097	6,229,693	279,277,724	121,675,297	28,432,715	150,108,012	429,385,736
36 Lee	277,585,642	99,973,025	9,882,444	387,441,111	440,690,610	104,183,495	544,874,105	932,315,216
37 Leon	161,160,462	30,758,569	3,894,056	195,813,087	76,560,796	17,901,680	94,462,476	290,275,563
38 Levy	33,934,729	5,286,943	623,548	39,845,220	10,339,288	2,420,591	12,759,879	52,605,099
39 Liberty	9,843,618	1,206,171	44,382	11,094,171	1,100,994	271,617	1,372,611	12,466,782
40 Madison	13,920,698	2,212,004	137,973	16,270,675	3,934,818	923,805	4,858,623	21,129,298
41 Manatee	130,211,625	49,033,659	6,669,570	185,914,854	219,778,478	51,826,703	271,605,181	457,520,035
42 Marion	232,272,363	43,827,471	5,609,872	281,709,706	106,478,791	25,069,605	131,548,396	413,258,102
43 Martin	22,270,757	18,351,915	2,591,794	43,214,466	108,978,305	25,513,544	134,491,849	177,706,315
44 Monroe	5,996,626	8,628,825	1,789,222	16,414,673	54,569,650	37,585,726	92,155,376	108,570,049
45 Nassau	40,265,392	12,555,633	1,767,416	54,588,441	52,119,610	12,137,443	64,257,053	118,845,494
46 Okaloosa	141,212,398	30,945,658	3,627,848	175,785,904	94,206,411	21,822,978	116,029,389	291,815,293
47 Okeechobee	32,868,718	5,823,926	525,875	39,218,519	13,792,253	3,284,497	17,076,750	56,295,269
48 Orange	797,882,884	208,027,695	28,885,026	1,034,795,605	688,402,357	163,002,521	851,404,878	1,886,200,483
49 Osceola	376,517,239	71,276,412	9,217,326	457,010,977	166,051,158	38,287,998	204,339,156	661,350,133
50 Palm Beach	380,300,453	192,088,221	36,931,640	609,320,314	1,022,769,459	238,997,674	1,261,767,133	1,871,087,447
51 Pasco	453,792,628	81,953,549	6,641,133	542,387,310	168,605,715	39,399,274	208,004,989	750,392,299
52 Pinellas	234,652,895	86,579,602	25,497,320	346,729,817	429,589,410	100,762,897	530,352,307	877,082,124
53 Polk	654,172,416	113,540,303	12,173,307	779,886,026	210,811,690	49,900,995	260,712,685	1,040,598,711
54 Putnam	51,039,928	9,478,952	821,574	61,340,454	22,376,319	5,373,190	27,749,509	89,089,963
55 St. Johns	205,051,582	49,296,904	5,076,670	259,425,156	164,475,994	38,932,925	203,408,919	462,834,075
56 St. Lucie	211,946,943	44,520,351	6,166,406	262,633,700	128,545,347	30,592,402	159,137,749	421,771,449
57 Santa Rosa	172,167,932	29,393,896	2,403,954	203,965,782	56,951,521	13,320,743	70,272,264	274,238,046
58 Sarasota	33,304,322	45,894,050	8,832,202	88,030,574	302,940,415	77,496,385	380,436,800	468,467,374
59 Seminole	315,467,078	61,759,250	11,778,385	389,004,713	164,820,594	39,489,367	204,309,961	593,314,674
60 Sumter	6,576,859	9,469,017	792,650	16,838,526	59,919,053	16,244,817	76,163,870	93,002,396
61 Suwannee	34,691,711	5,443,447	665,946	40,801,104	8,928,281	2,066,322	10,994,603	51,795,707
62 Taylor	13,476,898	2,504,672	408,305	16,389,875	7,173,063	1,672,001	8,845,064	25,234,939
63 Union	17,097,966	2,204,335	131,380	19,433,681	1,197,049	282,726	1,479,775	20,913,456
64 Volusia	255,081,417	59,601,106	8,049,356	322,731,879	192,410,460	45,559,678	237,970,138	560,702,017
65 Wakulla	30,367,910	5,033,785	299,088	35,700,783	8,192,978	1,939,350	10,132,328	45,833,111
66 Walton	7,898,991	11,046,008	2,320,273	21,265,272	71,738,672	33,308,831	105,047,503	126,312,775
67 Washington	21,017,904	3,076,636	276,326	24,370,866	4,396,549	1,018,463	5,415,012	29,785,878
69 FAMU Lab School	5,109,690	576,897	0	5,686,587	0	0	0	5,686,587
70 FAU - Palm Beach	11,477,079	1,279,154	0	12,756,233	0	0	0	12,756,233
71 FAU - St. Lucie	10,418,466	1,420,603	0	11,839,069	0	0	0	11,839,069
72 FSU Lab - Broward	5,429,959	723,719	0	6,153,678	0	0	0	6,153,678
73 FSU Lab - Leon	14,181,774	1,783,897	0	15,965,671	0	0	0	15,965,671
74 UF Lab School	9,903,134	1,164,591	0	11,067,725	0	0	0	11,067,725
75 Virtual School	301,048,269	0	0	301,048,269	0	0	0	301,048,269
76 FSU Lab - Bay	1,156,377	112,006	0	1,268,383	0	0	0	1,268,383
State	11,294,769,844	2,784,578,812	436,091,636	14,515,440,292	9,893,757,286	2,417,909,651	12,311,666,937	26,827,107,229

FLORIDA EDUCATION FINANCE PROGRAM

Prior Period Funding Adjustment Millage

District	2022-23 School Taxable Value	2022-23 RLE Millage	2022-23 Required Local Effort	Final 2022-23 Tax Roll	Post Value Assessment Board Required Local Effort	2022-23 Unrealized RLE Funds
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	22,665,241,640	3.217	69,997,519	22,302,751,844	68,878,035	1,119,484
2 Baker	1,462,036,875	3.231	4,534,887	1,492,359,003	4,628,939	0
3 Bay	25,483,138,186	3.256	79,654,174	25,518,782,930	79,765,591	0
4 Bradford	1,323,889,410	3.276	4,163,579	1,390,703,803	4,373,708	0
5 Brevard	62,604,819,089	3.247	195,146,734	62,613,855,516	195,174,901	0
6 Broward	267,545,856,370	3.174	815,222,926	265,430,875,670	808,778,495	6,444,431
7 Calhoun	537,628,257	3.337	1,722,303	541,776,871	1,735,593	0
8 Charlotte	28,460,112,934	3.304	90,270,925	28,483,952,349	90,346,539	0
9 Citrus	13,954,936,486	3.259	43,659,972	13,934,302,132	43,595,415	64,557
10 Clay	16,555,465,982	3.164	50,286,235	16,527,720,337	50,201,959	84,276
11 Collier	142,000,430,001	2.210	301,268,112	141,644,387,437	300,512,732	755,380
12 Columbia	3,966,749,246	3.299	12,562,854	3,991,097,802	12,639,966	0
13 Miami-Dade	428,837,004,339	3.355	1,381,198,224	417,367,681,987	1,344,257,830	36,940,394
14 DeSoto	2,551,056,890	3.215	7,873,582	2,605,526,476	8,041,697	0
15 Dixie	731,822,835	3.236	2,273,452	734,757,058	2,282,567	0
16 Duval	99,713,912,599	3.236	309,767,252	100,172,186,688	311,190,908	0
17 Escambia	27,522,536,974	3.310	87,455,613	27,472,304,868	87,295,996	159,617
18 Flagler	15,099,151,267	3.298	47,805,121	15,121,263,694	47,875,131	0
19 Franklin	3,143,588,897	2.259	6,817,313	3,143,730,316	6,817,619	0
20 Gadsden	2,086,324,185	3.242	6,493,308	2,075,876,297	6,460,791	32,517
21 Gilchrist	1,171,423,200	3.245	3,649,218	1,177,538,327	3,668,267	0
22 Glades	1,047,538,341	3.244	3,262,286	1,038,743,106	3,234,895	27,391
23 Gulf	3,170,775,022	3.335	10,151,553	3,168,474,940	10,144,189	7,364
24 Hamilton	1,175,488,129	3.163	3,569,346	1,207,632,957	3,666,953	0
25 Hardee	2,228,976,440	3.232	6,915,890	2,278,425,578	7,069,317	0
26 Hendry	3,732,859,455	3.165	11,341,920	3,908,337,056	11,875,091	0
27 Hernando	15,480,087,369	3.277	48,699,116	15,618,983,254	49,136,072	0
28 Highlands	7,441,492,775	3.303	23,596,081	7,494,404,578	23,763,858	0
29 Hillsborough	158,177,834,006	3.231	490,629,678	157,056,869,703	487,152,716	3,476,962
30 Holmes	617,265,857	3.235	1,916,981	615,790,691	1,912,400	4,581
31 Indian River	25,807,424,289	3.237	80,197,087	25,753,049,952	80,028,118	168,969
32 Jackson	2,133,895,780	3.249	6,655,706	2,150,861,757	6,708,624	0
33 Jefferson	887,531,843	3.181	2,710,309	909,156,655	2,776,346	0
34 Lafayette	353,875,324	3.182	1,080,990	354,097,889	1,081,670	0
35 Lake	34,502,714,714	3.246	107,515,979	34,414,619,564	107,241,461	274,518
36 Lee	133,918,480,158	3.304	424,767,992	133,136,232,873	422,286,829	2,481,163
37 Leon	23,067,793,019	3.211	71,107,856	22,937,790,981	70,707,117	400,739
38 Levy	2,959,330,005	3.227	9,167,768	2,961,060,698	9,173,129	0
39 Liberty	357,567,161	3.070	1,053,822	366,746,585	1,080,876	0
40 Madison	1,030,295,420	3.206	3,171,002	1,038,403,579	3,195,957	0
41 Manatee	59,967,982,716	3.274	188,481,768	59,935,768,812	188,380,519	101,249
42 Marion	29,733,959,233	3.250	92,769,953	29,582,909,634	92,298,678	471,275
43 Martin	30,981,681,180	3.236	96,246,451	30,977,957,849	96,234,885	11,566
44 Monroe	44,572,134,368	1.249	53,443,772		0	
45 Nassau	14,295,655,605	3.253	44,643,617	14,417,864,266	45,025,260	0
46 Okaloosa	26,975,969,801	3.330	86,236,780	26,992,443,725	86,289,444	0
47 Okeechobee	4,033,396,569	3.223	12,479,652	4,217,582,839	13,049,539	0
48 Orange	202,549,692,019	3.202	622,621,549	201,530,106,346	619,487,424	3,134,125
49 Osceola	44,263,539,646	3.262	138,612,160	44,070,708,090	138,008,304	603,856
50 Palm Beach	287,272,655,931	3.265	900,427,413	286,434,999,987	897,801,864	2,625,549
51 Pasco	46,639,634,677	3.268	146,321,593	46,689,714,018	146,478,706	0
52 Pinellas	125,121,263,640	3.215	386,174,268	125,056,557,061	385,974,558	199,710
53 Polk	59,797,479,953	3.271	187,773,655	60,119,411,249	188,784,570	0
54 Putnam	6,182,576,819	3.215	19,081,905	6,227,916,427	19,221,841	0
55 St. Johns	45,659,707,648	3.235	141,800,788	45,618,734,132	141,673,541	127,247
56 St. Lucie	36,335,518,040	3.226	112,529,646	36,054,147,340	111,658,252	871,394
57 Santa Rosa	16,413,433,562	3.300	51,997,758	16,426,808,861	52,040,130	0
58 Sarasota	94,765,866,616	3.018	274,563,250	94,481,334,081	273,738,880	824,370
59 Seminole	49,871,451,145	3.208	153,588,111	49,741,397,600	153,187,587	400,524
60 Sumter	19,829,214,333	2.688	51,168,891	19,859,358,275	51,246,677	0
61 Suwannee	2,547,621,615	3.338	8,163,803	2,551,785,564	8,177,146	0
62 Taylor	1,960,659,389	3.185	5,994,912	1,969,239,608	6,021,147	0
63 Union	360,990,536	3.314	1,148,470	360,560,338	1,147,101	1,369
64 Volusia	56,003,169,364	3.230	173,654,628	55,966,256,353	173,540,168	114,460
65 Wakulla	2,063,726,982	3.303	6,543,831	2,054,944,139	6,515,981	27,850
66 Walton	38,464,644,884	1.744	64,399,047	38,436,340,602	64,351,659	47,388
67 Washington	1,266,012,959	3.329	4,045,975	1,266,296,663	4,046,882	0

State 2,933,437,989,999 8,854,248,311 2,871,194,257,660 8,745,139,040 62,004,275

Prior Period Funding Adjustment Millage - Summary

District	2022-23	Total	Prior	Total Adjusted	2023-24	Prior Period
	Unrealized RLE Funds	Unrealized RLE Funds	Early PPFAM Amounts	Unrealized RLE Funds (Col. 2 - Col. 3)	School Taxable Value	Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	1,119,484	1,119,484		1,119,484	24,931,143,421	0.047
2 Baker					1,599,032,703	
3 Bay					30,893,805,547	
4 Bradford					1,474,173,619	
5 Brevard					69,810,209,402	
6 Broward	6,444,431	6,444,431		6,444,431	302,358,426,389	0.022
7 Calhoun					566,756,429	
8 Charlotte					32,928,598,758	
9 Citrus	64,557	64,557		64,557	15,763,824,919	0.004
10 Clay	84,276	84,276		84,276	19,176,265,443	0.005
11 Collier	755,380	755,380		755,380	165,332,106,903	0.005
12 Columbia					4,458,452,373	
13 Miami-Dade	36,940,394	36,940,394		36,940,394	509,432,962,106	0.076
14 DeSoto					2,608,954,243	
15 Dixie					817,889,731	
16 Duval					113,015,991,404	
17 Escambia	159,617	159,617		159,617	31,547,956,943	0.005
18 Flagler					16,745,976,490	
19 Franklin					3,802,480,510	
20 Gadsden	32,517	32,517		32,517	2,493,147,575	0.014
21 Gilchrist					1,302,130,324	
22 Glades	27,391	27,391		27,391	1,167,567,097	0.024
23 Gulf	7,364	7,364		7,364	3,993,358,832	0.002
24 Hamilton					1,267,286,209	
25 Hardee					2,785,344,783	
26 Hendry					4,499,197,225	
27 Hernando					17,941,689,644	
28 Highlands			61,517	(61,517)	8,539,319,511	
29 Hillsborough	3,476,962	3,476,962		3,476,962	173,779,587,516	0.021
30 Holmes	4,581	4,581		4,581	668,021,853	0.007
31 Indian River	168,969	168,969		168,969	30,300,456,410	0.006
32 Jackson					2,376,321,135	
33 Jefferson					1,178,735,763	
34 Lafayette					385,306,334	
35 Lake	274,518	274,518		274,518	39,595,470,492	0.007
36 Lee	2,481,163	2,481,163		2,481,163	145,086,194,440	0.018
37 Leon	400,739	400,739		400,739	24,929,924,768	0.017
38 Levy					3,370,920,603	
39 Liberty					378,254,891	
40 Madison					1,286,493,744	
41 Manatee	101,249	101,249		101,249	72,173,995,678	0.001
42 Marion	471,275	471,275		471,275	34,911,994,670	0.014
43 Martin	11,566	11,566		11,566	35,530,224,620	
44 Monroe					52,341,975,509	
45 Nassau					16,902,633,949	
46 Okaloosa					30,390,733,381	
47 Okeechobee					4,573,998,859	
48 Orange	3,134,125	3,134,125		3,134,125	226,997,717,030	0.014
49 Osceola	603,856	603,856		603,856	53,319,961,758	0.012
50 Palm Beach	2,625,549	2,625,549		2,625,549	332,828,757,631	0.008
51 Pasco					54,867,526,866	
52 Pinellas	199,710	199,710		199,710	140,322,662,036	0.001
53 Polk					69,492,250,246	
54 Putnam					7,482,717,800	
55 St. Johns	127,247	127,247		127,247	54,218,088,600	0.002
56 St. Lucie	871,394	871,394		871,394	42,603,055,308	0.021
57 Santa Rosa					18,550,500,490	
58 Sarasota	824,370	824,370		824,370	107,921,659,624	0.008
59 Seminole	400,524	400,524		400,524	54,992,991,347	0.008
60 Sumter					22,622,573,390	
61 Suwannee					2,877,565,792	
62 Taylor					2,328,432,570	
63 Union	1,369	1,369		1,369	393,724,576	0.004
64 Volusia	114,460	114,460		114,460	63,446,521,739	0.002
65 Wakulla	27,850	27,850		27,850	2,700,744,227	0.011
66 Walton	47,388	47,388		47,388	46,385,960,816	0.001
67 Washington					1,418,314,747	
State	62,004,275	62,004,275	61,517	61,942,758	3,367,187,019,741	

Potential Additional Prior Period Funding Adjustment Millage Due to Unrealized Tax Roll

District	2021-22 Adjusted Values For Undecided Rolls	Previous Adjustments for Undecided Rolls	75% of Previous PPFAM Adjustment	Remaining Prior Year Early PPFAM Surplus	Early PPFAM Adjustment	2023-24 School Taxable Value	Potential Additional Prior Period Funding Adjustment Millage
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua						24,931,143,421	
2 Baker						1,599,032,703	
3 Bay						30,893,805,547	
4 Bradford						1,474,173,619	
5 Brevard						69,810,209,402	
6 Broward						302,358,426,389	
7 Calhoun						566,756,429	
8 Charlotte						32,928,598,758	
9 Citrus						15,763,824,919	
10 Clay						19,176,265,443	
11 Collier						165,332,106,903	
12 Columbia						4,458,452,373	
13 Miami-Dade						509,432,962,106	
14 DeSoto						2,608,954,243	
15 Dixie						817,889,731	
16 Duval						113,015,991,404	
17 Escambia						31,547,956,943	
18 Flagler						16,745,976,490	
19 Franklin						3,802,480,510	
20 Gadsden						2,493,147,575	
21 Gilchrist						1,302,130,324	
22 Glades						1,167,567,097	
23 Gulf						3,993,358,832	
24 Hamilton						1,267,286,209	
25 Hardee						2,785,344,783	
26 Hendry						4,499,197,225	
27 Hernando						17,941,689,644	
28 Highlands						8,539,319,511	
29 Hillsborough						173,779,587,516	
30 Holmes						668,021,853	
31 Indian River						30,300,456,410	
32 Jackson						2,376,321,135	
33 Jefferson						1,178,735,763	
34 Lafayette						385,306,334	
35 Lake						39,595,470,492	
36 Lee						145,086,194,440	
37 Leon						24,929,924,768	
38 Levy						3,370,920,603	
39 Liberty						378,254,891	
40 Madison						1,286,493,744	
41 Manatee						72,173,995,678	
42 Marion						34,911,994,670	
43 Martin						35,530,224,620	
44 Monroe	815,510	815,510	611,633		611,633	52,341,975,509	0.012
45 Nassau						16,902,633,949	
46 Okaloosa						30,390,733,381	
47 Okeechobee						4,573,998,859	
48 Orange						226,997,717,030	
49 Osceola						53,319,961,758	
50 Palm Beach						332,828,757,631	
51 Pasco						54,867,526,866	
52 Pinellas						140,322,662,036	
53 Polk						69,492,250,246	
54 Putnam						7,482,717,800	
55 St. Johns						54,218,088,600	
56 St. Lucie						42,603,055,308	
57 Santa Rosa						18,550,500,490	
58 Sarasota						107,921,659,624	
59 Seminole						54,992,991,347	
60 Sumter						22,622,573,390	
61 Suwannee						2,877,565,792	
62 Taylor						2,328,432,570	
63 Union						393,724,576	
64 Volusia						63,446,521,739	
65 Wakulla						2,700,744,227	
66 Walton						46,385,960,816	
67 Washington						1,418,314,747	
State	815,510	815,510	611,633	0	611,633	3,367,187,019,741	