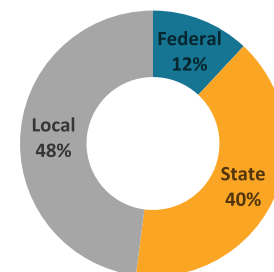


FLORIDA

AUTHORIZER TYPE(S)	Local Education Agency
LEGAL STATUS OF CHARTER SCHOOLS	Part of a Local Education Agency
LINKAGE TO A TRADITIONAL DISTRICT	Partial Link (LEA Authorizer)
STATE SPECIAL ED FUNDING FORMULA	Weighted funding—Funding allocated per student; amount increases based on student need.
% OF STUDENTS WITH DISABILITIES	12.83% (all public schools) 9.27% (charter schools)

FLORIDA Revenue Sources, FY 2014



FY 2014	Spending Per Pupil
FLORIDA	\$8,755
US	\$11,009

*Sources on last page; click [here](#) for definitions

Charter School Funding

Federal, state, and district funds, including those designated for special education, flow through the LEA. Florida law provides that charters are funded in the same manner as traditional public schools, and are to receive the same proportion of federal, state, and district funding—including funding designated for special education—as any other public school.

Flow of funds from the state to the LEA:

The Florida Education Finance Program (FEFP) determines funding by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by cost factors to obtain weighted FTE students.

	2015-16 Cost Factors
Basic Programs	
101 – Kindergarten and Grades 1-3	1.115
102 – Grades 4-8	1.000
103 – Grades 9-12	1.005
130 – English for Speakers of Other Languages	1.180
254 – Exceptional Student Education Support Level 4	3.613
255 – Exceptional Student Education Support Level 5	5.258
300 – Career Education Grades 9-12	1.005

Weighted FTE students are multiplied by:

- a base student allocation: \$4,154.45 in 2015-16, and
- a district cost differential ranging from .9246 to 1.0319 that accounts for:
 - (1) varying local property tax bases
 - (2) varying education program costs
 - (3) varying costs of living and
 - (4) varying costs for equivalent educational programs due to sparsity and dispersion of the student population.

In addition, schools receive funds for Advanced Placement, International Baccalaureate, Advanced International Certificate, Industry Certified Career Education, Early High School Graduation, and Small District Supplements.

The preceding items determine base funding. (cont. on following page)

Charter School Funding (cont.)

Other funds are added to base funding, including allocations for:

Exceptional Student Education (ESE) Guaranteed Allocation for Support Levels 1-3 (see Florida’s State Special Education Funding section)

Transportation: The student transportation funding formula provides funds to school districts based on each district’s pro rata share of eligible state-transported students. The formula includes an additional weight for the transportation of students with disabilities requiring specialized transportation services.

See *2015-16 Funding for Florida School Districts* in the sources list for a detailed funding breakdown.

Flow of funds from the LEA to the charter school:

The Charter Revenue Estimate worksheet multiplies the base student allocation (\$4,154.45) by the school’s weighted FTEs and the district/county’s cost differential. It then calculates additions to base funding, including those for transportation and Exceptional Student Education.

Charters get a proportionate share of funds for Supplemental Academic Instruction; Digital Classrooms, Safe Schools, and Instructional Materials Allocations; Declining Enrollment, Sparsity Supplement, and other items.

Bay and Sarasota school districts share local tax millage with charter schools.

Special Education Funding Overview

Florida operates a Special Education Voucher program called the McKay Scholarship. Students with disabilities may use a McKay Scholarship to attend a charter school outside their district of residence.

State Special Education Funding

Funding for student with disabilities depends on their level of support.

- Support Levels 1-3: Student FTE are weighted the same as their regular education counterparts (by grade level, per Basic Programs 101-103) but also receive funds via the Exceptional Student Education Guaranteed Allocation (see below).
- Support Levels 4 and 5: Student FTE are weighted at 3.613 and 5.258 respectively in the basic funding calculation.

Exceptional Student Education Guaranteed Allocation

The ESE Guaranteed Allocation provides additional funds for students in Support Levels 1-3. The students generate basic FTE funding using the appropriate Basic Program weight for their grade level (Basic Programs 101-103, see Florida’s Charter School Funding section) plus funds according to the following matrix:

ESE Guaranteed Allocations for 2015-16, Support Levels 1-3 (Matrix Levels 251-253):

	Grades PK-3	Grades 4-8	Grades 9-12
Support Level 1 (Matrix Level 251)	\$975	\$1,093	\$778
Support Level 2 (Matrix Level 252)	\$3,147	\$3,265	\$2,950
Support Level 3 (Matrix Level 253)	\$6,422	\$6,540	\$6,225

Description of Eligibility for Support Levels 4 and 5:

Support Level 4 (matrix level 254) indicates that for the majority of learning activities, the student is receiving specialized approaches, a sistance or equipment, or is receiving more extensive modifications to the learning environment. Terms used to describe Level 4 services and supports include very specialized or different programs or approaches, daily or very frequent services and assistance needed for a majority of learning activities.

Support Level 5 (matrix level 255) indicates that the student is receiving continuous and intense (one-on-one or very small group) assistance, multiple services or substantial modifications for the majority of learning activities. Terms used to describe Level 5 services and supports include continuous or constant intervention or assistance, intensive or individualized approaches and services for the majority of the day and multiple services.

The Exceptional Education Office’s 2014 Databook has a breakdown of charter student enrollment by matrix level and district. In total, 29,259 exceptional students are served by charter schools in the state, including 1,114 Level 4 and 315 Level 5 students.

State Special Education Funding (cont.)

The state also funds other scholarships for students with disabilities:

- **John M. McKay Scholarships for Students with Disabilities Program** – This program provides parents of students with disabilities the option to enroll their children in another public school within or adjacent to their home district or to apply for a scholarship to attend a participating private school. Participants must have been reported for funding in a school district during the prior October and February full-time equivalent (FTE) surveys in order to be eligible.

Scholarship amounts are based on the lesser of the amount the student would have generated for district funding or the amount of applicable private school fees.

- **Personal Learning Scholarship Account (PLSA)** – The PLSA is a program designed to provide the option for a parent to better meet the individual educational needs of his or her child with a disability. The scholarship provides eligible students funds that can be used to purchase approved services or products, including tuition or fees associated with enrollment in an eligible private school, eligible post-secondary educational institution, a private tutoring program, a virtual program offered by a department-approved private online provider, the Florida Virtual School as a private paying student or an approved online course. Attending a public school in the prior-year is not a requirement to receive a PLSA.

Local Special Education Funding/Services

Under Florida law, the school district serving as the authorizer is designated as the LEA, and the charter school is a member of that LEA in a partial-link relationship.

Charter schools can elect to receive services or funds. Charters that elect to receive funds are entitled to a proportional distribution based on relative enrollment of children with disabilities. If the charter provides services directly, then the district is responsible for monitoring the school, both as the LEA ultimately accountable for the funds and as the authorizer of the charter school.

Federal IDEA Part B Funding

The state retains about 2% of federal IDEA Part B funds for administration and 7% for other state level activities. The rest are distributed to LEAs which share them with charter schools. Charter schools can elect to receive services or funds. Charters that elect to receive funds are entitled to a proportional distribution based on relative enrollment of children with disabilities.

Special Education High-Cost Funds

Florida's weighted funding formula provides for an increased per-pupil allocation for students who have high-cost, low-incidence disabilities as part of the Exceptional Student Education Guaranteed Allocation (support levels 4 and 5). The LEA may apply for any additional state and federal categorical aid available for these students on behalf of any student within the LEA, including students enrolled in charter schools.

Medicaid

The Florida Medicaid Fee for Service program (FFS) reimburses school districts for Medicaid-eligible therapies and interventions which are identified on the IEP of a Medicaid-eligible student.

A breakdown of FFS reimbursements by district/county is available online. District totals ranged from about \$1,000 to over \$212,000 for 4Q2014.

References / Resources**Reference sites**

Florida Department of Education

<http://www.fldoe.org/>

Florida Charter School Alliance

<http://www.flcharteralliance.org/>

Funding links

2015-16 Funding for Florida School Districts

<http://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>

Charter School Revenue Estimate Worksheet Instructions

<http://www.fldoe.org/finance/fl-edu-finance-program-fefp/charter-school-revenue-estimate-worksh.shtml>

Florida Charter Alliance: Charter School FAQs

<http://www.flcharteralliance.org/charter-school-faqs/>

Exceptional Student Education/Florida Education Finance Program: Matrix of Services Handbook

<http://www.fldoe.org/core/fileparse.php/7690/urlt/2015MatrixServices.pdf>

Florida Education Databook 2014

<http://www.fldoe.org/core/fileparse.php/7672/urlt/Databook2014.pdf>

Florida State Application for IDEA FY2015

<http://www.fldoe.org/core/fileparse.php/7567/urlt/Annual-State-Application-for-IDEA-FY-2015.pdf>

High-cost links

2015-16 Funding for Florida School Districts

<http://www.fldoe.org/core/fileparse.php/7507/urlt/Fefpdist.pdf>

Medicaid links

Florida Department of Health Care Administration

<http://www.fdhc.state.fl.us/medicaid/childhealthservices/schools/reports.shtml>

Departments/Organizations

Florida Department of Education, Office of Funding and Financial Reporting

Sources for data on first page of report

Percentage of students with disabilities: U.S. Department of Education, Civil Rights Data Collection (CRDC) for the 2013-14 school year. Available at <https://www2.ed.gov/about/offices/list/ocr/docs/crdc-2013-14.html>

Federal, state, and local revenue sources & spending per pupil: United States Census Bureau, Annual Survey of School System Finances. Available at <https://www.census.gov/programs-surveys/school-finances.html>