

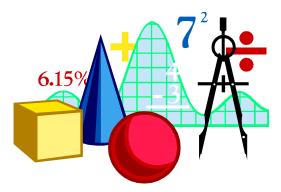
2021-22 Florida Education Finance Program (FEFP)

Presented By:

James Andrews, FDOE

FAMIS Summer Conference

June 30, 2021



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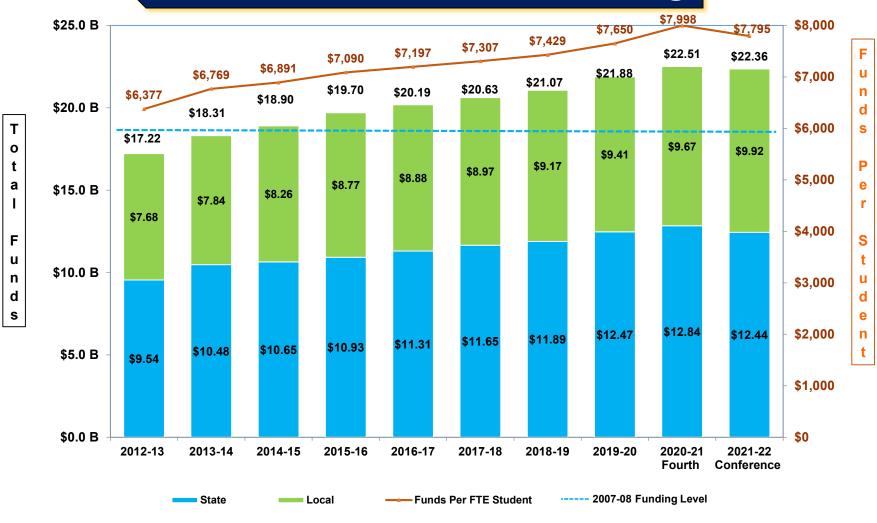


FEFP Legislative Changes

- The BSA was increased by \$53.42.
- An additional \$50 million was allocated for the Teacher Salary Increase Allocation for a total of \$550 million.
- The Mental Health Assistance Allocation was increased by \$20 million for a total of \$120 million.
- \$464.3 million in reserve funding is available to be used in the event of a proration.
- Major change to scholarship programs.



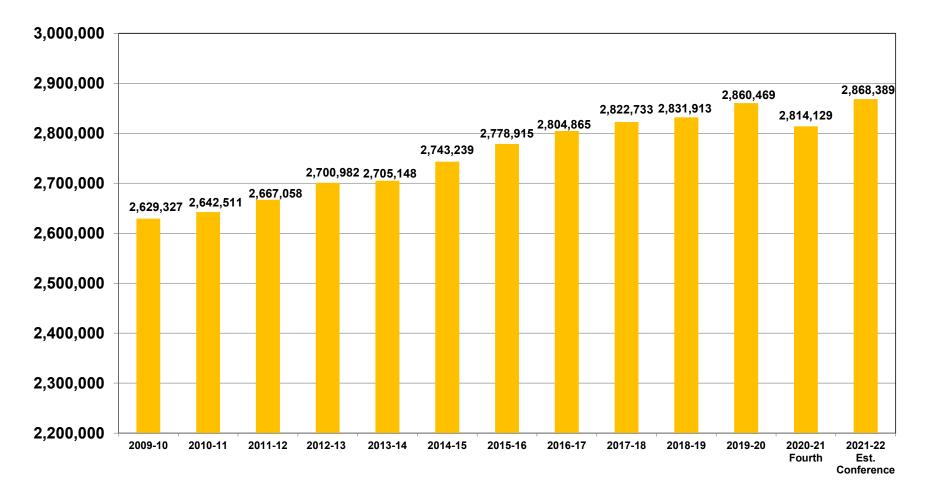
Historical Total FEFP Funding



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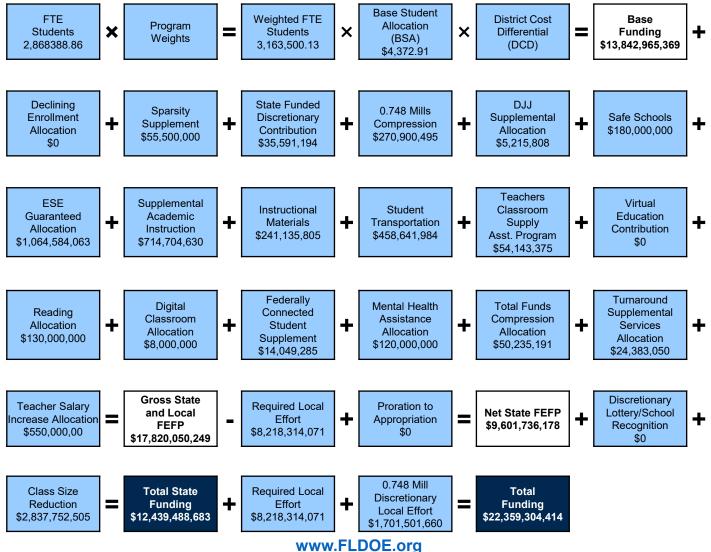
FTE History



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2021-22 FEFP Conference Calculation





2021-22 Florida Education Finance Program Final Conference Report

Statewide Summary

Comparison of Public School Funding to 2020-21 Fourth Calculation

| | 2020-21 FEFP Fourth Calculation | 2021-22 FEFP Conference Calculation | Difference | Percentage Difference |
|-------------------------------|--|--|----------------|--------------------------|
| MAJOR FEFP FORMULA COMPONENTS | | | | |
| Unweighted FTE | 2,814,128.67 | 2,868,388.86 | 54,260.19 | 1.93% |
| Weighted FTE | 3,092,968.72 | 3,163,500.13 | 70,531.41 | 2.28% |
| | | | | |
| School Taxable Value | 2,301,972,931,658 | 2,369,515,452,989 | 67,542,521,331 | 2.93% |
| | | | | |
| Required Local Effort Millage | 3.720 | 3.720 | 0.000 | 0.00% |
| Discretionary Millage | 0.748 | 0.748 | 0.000 | 0.00% |
| Total Millage | 4.468 | 4.468 | 0.000 | 0.00% |
| | | | | |
| Base Student Allocation | 4,319.49 | 4,372.91 | 53.42 | 1.24% |

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2021-22 Florida Education Finance Program Final Conference Report

Statewide Summary

Comparison of Public School Funding to 2020-21 Fourth Calculation

| | 2020-21 | 2021-22 | | |
|---|----------------|-----------------|--------------|------------|
| | FEFP | FEFP | | _ / |
| | Fourth | Conference | 5.4 | Percentage |
| | Calculation | Calculation | Difference | Difference |
| FEFP DETAIL | 10 000 000 001 | 10 0 10 005 000 | | 0 5 404 |
| WFTE x BSA x DCD (Base FEFP Funding) | 13,369,960,681 | 13,842,965,369 | 473,004,688 | 3.54% |
| Declining Enrollment Supplement | 0 | 0 | 0 | 0.00% |
| Sparsity Supplement | 54,796,831 | 55,500,000 | 703,169 | 1.28% |
| State-Funded Discretionary Contribution | 37,288,348 | 35,591,194 | (1,697,154) | -4.55% |
| 0.748 Mills Discretionary Compression | 262,116,216 | 270,900,495 | 8,784,279 | 3.35% |
| DJJ Supplemental Allocation | 5,075,450 | 5,215,808 | 140,358 | 2.77% |
| Safe Schools | 180,000,000 | 180,000,000 | 0 | 0.00% |
| ESE Guaranteed Allocation | 1,035,304,654 | 1,064,584,063 | 29,279,409 | 2.83% |
| Supplemental Academic Instruction | 700,001,348 | 714,704,630 | 14,703,282 | 2.10% |
| Instructional Materials | 236,574,333 | 241,135,805 | 4,561,472 | 1.93% |
| Student Transportation | 449,966,033 | 458,641,984 | 8,675,951 | 1.93% |
| Teachers Classroom Supply Assistance | 54,143,375 | 54,143,375 | 0 | 0.00% |
| Reading Allocation | 130,000,000 | 130,000,000 | 0 | 0.00% |
| Virtual Education Contribution | 13,535 | 0 | (13,535) | -100.00% |
| Digital Classroom Allocation | 8,000,000 | 8,000,000 | 0 | 0.00% |
| Federally Connected Supplement | 13,999,453 | 14,049,285 | 49,832 | 0.36% |
| Mental Health Assistance Allocation | 100,000,000 | 120,000,000 | 20,000,000 | 20.00% |
| Total Funds Compression Allocation | 68,000,000 | 50,235,191 | (17,764,809) | -26.12% |
| Turnaround Supplemental | 24,383,050 | 24,383,050 | 0 | 0.00% |
| Teacher Salary Increase Allocation | 500,000,000 | 550,000,000 | 50,000,000 | 10.00% |
| TOTAL FEFP | 17,229,623,307 | 17,820,050,249 | 590,426,942 | 3.43% |

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2021-22 Florida Education Finance Program Final Conference Report

Statewide Summary

Comparison of Public School Funding to 2020-21 Fourth Calculation

| • | 2020-21 FEFP | 2021-22 FEFP | | |
|--|-----------------|-----------------|---------------|------------|
| | Fourth | Conference | | Percentage |
| | | | Difference | • |
| | Calculation | Calculation | Difference | Difference |
| Less: Required Local Effort | 8,016,904,590 | 8,218,314,071 | 201,409,481 | 2.51% |
| GROSS STATE FEFP | 9,212,718,717 | 9,601,736,178 | 389,017,461 | 4.22% |
| EO Adjustment | 540,878,164 | 0 | (540,878,164) | |
| Proration to Appropriation | (60,892,079) | 0 | 60,892,079 | -100.00% |
| NET STATE FEFP | 9,692,704,802 | 9,601,736,178 | (90,968,624) | -0.94% |
| | | | | |
| STATE CATEGORICAL PROGRAMS | | | | |
| Class Size Reduction Allocation | 3,145,795,385 | 2,837,752,505 | (308,042,880) | -9.79% |
| Discretionary Lottery/School Recognition | 0 | 0 | 0 | 0.00% |
| TOTAL STATE CATEGORICAL FUNDING | 3,145,795,385 | 2,837,752,505 | (308,042,880) | -9.79% |
| | | | | |
| TOTAL STATE FUNDING | 12,838,500,187 | 12,439,488,683 | (399,011,504) | -3.11% |
| | | | | |
| LOCAL FUNDING | | | | |
| Total Required Local Effort | 8,016,904,590 | 8,218,314,071 | 201,409,481 | 2.51% |
| Total Discretionary Taxes from 0.748 Mills | 1,653,000,725 | 1,701,501,660 | 48,500,935 | 2.93% |
| TOTAL LOCAL FUNDING | 9,669,905,315 | 9,919,815,731 | 249,910,416 | 2.58% |
| | | | | |
| TOTAL FUNDING | 22,508,405,502 | 22,359,304,414 | (149,101,088) | -0.66% |
| | | | | |
| Total Funds per UFTE | 7,998.36 | 7,795.07 | (203.29) | -2.54% |
| | www.FLDOE.or | <u>'q</u> | | |



FEFP Calculations & FTE Surveys

| Calculation | When | Data Source |
|--------------------------------|------------------------------------|--|
| Conference Report | Legislative Session | Survey 1 - ProjectionSurvey 4 - ProjectionSurvey 2 - ProjectionSurvey 5 - Prior Year Est.Survey 3 - ProjectionSurvey 5 - Prior Year Est. |
| 2 nd Calculation | July – Upon receipt of Tax Roll | Survey 1 - ProjectionSurvey 4 - ProjectionSurvey 2 - ProjectionSurvey 5 - Prior Year Est.Survey 3 - Projection |
| 3 rd Calculation | Upon receipt of Survey 2 | Survey 1 - ActualSurvey 4 - EstimateSurvey 2 - ActualSurvey 5 - Prior Year Act.Survey 3 - Estimate |
| 4 th Calculation | Upon receipt of Survey 3 | Survey 1 – ActualSurvey 4 – EstimateSurvey 2 – ActualSurvey 5 – Prior Year Act.Survey 3 – Actual |
| Final Calculation | After Final Update of Survey 4 | Survey 1 – ActualSurvey 4 – ActualSurvey 2 – ActualSurvey 5 – Prior Year Act.Survey 3 – Actual |

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FTE Reporting Deadlines:

Survey 1

Survey Week: July 12-16, 2021 Due Date: July 30, 2021 State Processing: July 26-September 10, 2021 Final Update/Amendment: September 30, 2021

Survey 2

Survey Week: October 11-15, 2021 Due Date: October 22, 2021 State Processing: October 18- November 5, 2021 Final Update/Amendment: December 15, 2021

Survey 3

Survey Week: February 7-11, 2022 Due Date: February 18, 2022 State Processing: February 14-March 4, 2022 Final Update/Amendment: April 15, 2022

Survey 4

Survey Week: June 13-17, 2022 Due Date: July 1, 2022 State Processing: June 20-July 8, 2022 Final Update/Amendment: August 15, 2022

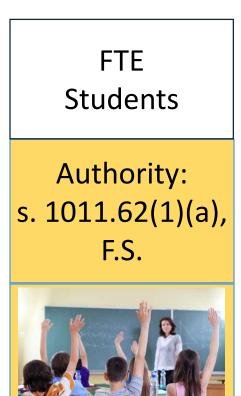


FTE Certification Letters

- After each survey, districts must certify their FTE in an FTE certification letter.
- Districts should use FTE Report 05.108 to verify FTE student data recorded in the database for use in the certification letter.
- This certification should be based on the report as of the close of the amendment window, or state processing window if noted in the memorandum.

| | j | TENTION: James Andrews <u>ames.andrews@fldoe.org</u> ue Date: August 24, 2020 |
|--|---|---|
| Date: | | Fax Number: 850-245-9135 |
| Florida Dep Bureau of S 325 West O | rs, Assistant Deputy Com partment of Education School Business Services Jaines Street, Room 814 6, <u>Florida 32309</u> -0400 | missioner |
| Dear Mr. E | ggers: | |
| Education I 2019, Octo | Information Database, as | PK-12 FTE student totals in the Florida Department of indicated by the final FTE report, File 05.108, for the July and June 2020 surveys for the chools are represented. |
| | | Total FEFP Reported PK-12 FTE Florida Education Finance Program |
| July | 2019 survey totals | |
| Oct | ober 2019 survey totals | |
| Feb | ruary 2020 survey totals | |
| June | e 2020 survey totals | |
| Contact Na | me: | Phone Number: |
| Note: | Florida Virtual Schoo Department of Juveni District virtual progra surveys 2 and 3, and reported only in surv | ams are reported with FTE student data in surveys 1-4: ol (FLVS) serving students receiving part-time instruction, ile Justice programs and Juveniles Incompetent to Proceed. ms and charter virtual schools are reported with zero FTE in actual FTE is reported in survey 4. All other programs are veys 2 and 3. FLVS, district virtual programs and virtual ported for FTE based on successful completions. |
| Sincerely, | | |
| | | |
| Signature o | f District School Superint | tendent or Designee |
| | - | - |
| | | |





2021-22 unweighted full-time equivalent student enrollment is 2,868,388.86.



Unweighted FTE Programs

101 - Basic, Grades K-3 102 - Basic, Grades 4-8 103 - Basic, Grades 9-12 Group 1 111 - Basic, Grades K-3 with ESE Services 112 - Basic, Grades 4-8 with ESE Services 113 - Basic, Grades 9-12 with ESE Services 130 - ESOL 254 - ESE, Level IV 255 - ESE, Level V Group 2 300 - Career Education, Grades 9-12



2021-22 Program Cost Factors

| | | Basic, Grades K-3 (101) | 1.126 |
|---|--------------------|---------------------------|-------|
| < | Program Weights | Basic, Grades 4-8 (102) | 1.000 |
| | | Basic, Grades 9-12 (103) | 1.010 |
| | | ESE, Level IV (254) | 3.648 |
| | Appropriations | ESE, Level V (255) | 5.340 |
| | | ESOL (130) | 1.199 |
| | Act | Career, Grades 9-12 (300) | 1.010 |
| | | | |

Students who receive ESE services but are not in ESE Level IV or V programs are reported as Basic Program Students in the appropriate grade level.

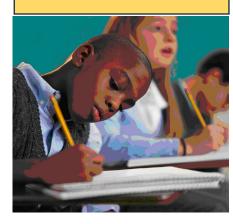
| Basic K-3 with ESE services (111) | 1.126 |
|------------------------------------|-------|
| Basic 4-8 with ESE services (112) | 1.000 |
| Basic 9-12 with ESE services (113) | 1.010 |

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Weighted FTE Students

Authority: s. 1011.62(1) (d), F.S.



The 2021-22 weighted student count is 3,163,500.13.

Includes Additional or Add-on FTE:

- Isolated Schools Supplement.
- Small District ESE Supplement.
- Advanced Placement (AP).
- International Baccalaureate (IB).
- Advanced International Certificate of Education (AICE).
- Industry certified career and professional academy programs.
- Early Graduation.
- Dual Enrollment.



Base Funding

Base Funding

Authority: s. 1011.62, F.S.

Education=future

Weighted FTE x BSA x DCD = Base Funding.

The Base Funding for the fiscal year 2021-22 is \$13,842,965,369. Around 62% of total operating funds.



Base Student Allocation

Base Student Allocation

Χ

Authority: s. 1011.62(1) (b), F.S. The Base Student Allocation (BSA) is the dollar amount set annually by the Legislature to provide FEFP base funding.

The BSA for the fiscal year 2021-22 is \$4,372.91.







District Cost Differential

District Cost Differential

Χ

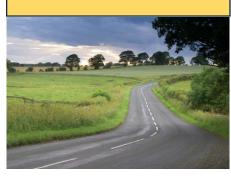
Authority: s. 1011.62(2), F.S. The District Cost Differential (DCD) is an adjustment that recognizes differences in the cost of living among the school districts.



Sparsity

Sparsity Supplement

Authority: s. 1011.62(7), F.S.



Provides \$55,500,000 for a Sparsity Supplement to compensate small districts for diseconomies of scale.

Eligibility is limited by proviso in the General Appropriations Act to districts with 24,000 or fewer UFTE students.

Eligible districts' sparsity supplement funds are adjusted for district wealth and potential funds per FTE.



State Funded Discretionary

State Funded Discretionary Contribution

Authority: s. 1002.32(9)(a), F.S. s. 1002.37(3)(f), F.S.



Provides \$35,591,194 for Lab School and Florida Virtual School Discretionary Contribution.

Lab Schools and the Florida Virtual School (FLVS) are separate school districts for purposes of FEFP funding.

The funds for the lab schools and the FLVS are authorized in lieu of discretionary local tax revenue.



0.748 Mills Compression

0.748 Mill Discretionary Compression

Authority: s. 1011.62(5), F.S. Provides \$267,405,229 to fund any difference between:

- The amount generated by a 0.748 mill levy, and
- 2. An amount equal to the state average multiplied by the district's unweighted student enrollment.



Safe Schools

Safe Schools

Authority: Appropriations Act s. 1011.62(15)



Provides \$180,000,000 for safe schools activities, with priority given to safe-school officers.

Each district receives a minimum allocation of \$250,000.

One-third of the remaining funds is allocated on each district's crime index published by the Florida Department of Law Enforcement. Two-thirds is based on the district's unweighted student enrollment.



Supplemental Academic Instruction

Supplemental Academic Instruction Authority: s. 1011.62(1)(f), F.S.

Provides \$714,704,630 for Supplemental Academic Instruction (SAI).



Reading Allocation

Reading Allocation

Authority: s. 1011.62(9), F.S.

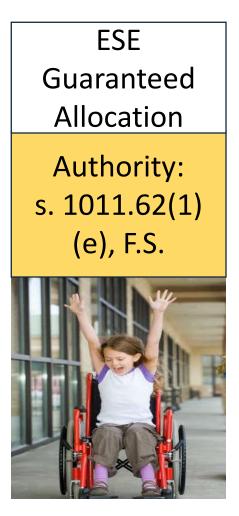


Provides \$130,000,000 for a K-12 comprehensive, district-wide system of research-based reading instruction.

Each district receives a minimum of \$115,000.



ESE Guaranteed



Provides \$1,064,584,063 for educational programs and services for students with disabilities who require a low to moderate level of special services and for K-8 Gifted students.

These exceptional students also receive weighted FTE funding in the FEFP, using the appropriate Basic Program weight for their grade level.



DJJ Supplemental

DJJ Supplemental Allocation

Authority: s. 1011.62(10)



Provides \$5,215,808 for the Department of Juvenile Justice (DJJ) Supplemental Allocation.

These funds are used to supplement other sources of funding for students in juvenile justice education programs.

The allocation is based on the WFTE in the juvenile justice education programs multiplied by both the state average class size reduction factor (\$1,282.53) and the district cost differential.



Student Transportation

Student Transportation

Authority: s. 1011.68, F.S.



Provides \$458,641,984 for Student Transportation.

The Student Transportation funding formula provides funds for school district transportation based on each district's pro rata share of state transported students.

- Additional funding is provided for the transportation of certain disabled students.
- Adjustments are made for cost of living differences, percent of population outside of urban centers, and an efficiency factor that is based upon the average number of eligible students transported per bus in daily service to encourage greater bus utilization.



Instructional Materials

Instructional Materials

Authority: s. 1011.67, F.S., and s. 1006.40(1), F.S.



Provides \$241,135,805 for Instructional Materials. \$224,922,104 is available for

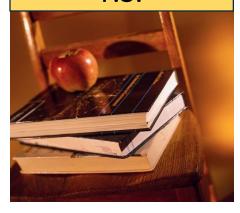
instructional materials growth and maintenance. Growth will be funded at \$317.36 per FTE and maintenance will be prorated from the remaining funds.



Instructional Materials (cont)

Instructional Materials

Authority: s. 1011.67, F.S., and s. 1006.40(1), F.S.



From the total growth and maintenance allocation, \$12,733,273 is provided for Library Media Materials, \$3,480,428 is provided for purchase of Science Lab Materials and Supplies, \$10,794,729 is provided for dual enrollment instructional materials, and \$3,255,285 for the purchase of digital instructional materials for students with disabilities.

The funds provided for Instructional Materials may also be used by school districts to purchase specific electronic devices and technology equipment and infrastructure.

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Teachers Classroom Supply

Teachers Classroom Supply

Authority: s. 1012.71, F.S.



Provides \$54,143,375 for the Florida Teachers Classroom Supply Assistance Allocation.

Funds appropriated for the Teachers Classroom Supply Assistance Allocation are provided to purchase classroom materials and supplies used in the instruction of students in kindergarten through grade 12 of the public school system.



Digital Classrooms Allocation

Digital Classrooms Allocation

Authority: s. 1011.62(12), F.S.



\$8,000,000 has been allocated in the 2020-21 FEFP Calculation for Digital Classrooms.

Each district receives a minimum of \$100,000.

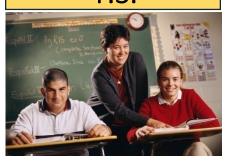
 20 percent of the funds provided may be used for professional development, including in-state conference attendance or online course work, to enhance the use of technology for digital instructional strategies.



Federally Connected Student Supplement

Federally Connected Student Supplement

Authority: s. 1011.62(13), F.S.



\$14,049,285 has been allocated for the Federally Connected Student Supplement.

For students connected with federally owned military installations, National Aeronautics and Space Administration (NASA) property, and Indian lands.

Must be eligible for federal Impact Aid Program funds under s. 8003 of Title VIII of the Elementary and Secondary Education Act of 1965.



Federally Connected Student Supplement (cont)

Federally Connected Student Supplement Authority: s. 1011.62(13), F.S.

Exempt Property Allocation: Capital Outlay Millage rate applied to value of exempt property.

Student Allocation: All qualifying students receive 3 percent of the BSA (\$130). Qualifying students with disabilities receive an additional 10.5 percent of the BSA (\$459).



Mental Health Assistance Allocation

Mental Health Assistance Allocation

Authority: s. 1011.62(16), F.S. \$120,000,000 has been allocated for the Mental Health Assistance Allocation. Each district receives a minimum allocation of \$100,000.

Funds appropriated for the Mental Health Assistance Allocation are provided to school districts to help establish or expand school-based mental health care.



Mental Health Assistance Allocation (cont)

Mental Health Assistance Allocation

Authority: s. 1011.62(16), F.S. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their district school boards for approval.

Charter schools are eligible to receive a proportionate share of the district's allocation by submitting a plan outlining the local program and planned expenditures to its governing body for approval. After the plan is approved, it must be provided to the school's sponsor (district).



Total Funds Compression and Hold Harmless Allocation

Funding Compression Allocation

Authority: s. 1011.62(17), F.S. \$50,235,191 has been provided for the Total Funds Compression Allocation and Hold Harmless Allocation.

The allocation is created to provide additional funding to school districts whose total funds per FTE in the prior year were less than the statewide average.



Total Funds Compression and Hold Harmless Allocation (cont)

Funding Compression Allocation

Authority: s. 1011.62(17), F.S. 25 percent of the difference between the district's prior year funds per FTE and the state average shall be used to determine the allocation. A district's allocation shall not be greater than \$100 per FTE.

Districts whose DCD was lower than the prior year and did not receive the funding compression allocation will receive additional funds based on a hold harmless index.

Districts will receive the greater of the two calculations.



Turnaround Supplemental Services

Turnaround Supplemental Services Allocation

Authority: s. 1011.62(21), F.S. \$24,383,050 has been provided for the Turnaround Supplemental Services Allocation.

The allocation is created to provide additional funding to school district-managed turnaround schools, schools that earn three consecutive grades below a "C" and schools that improved to a "C" and are no longer in turnaround status.



Turnaround Supplemental Services (cont)

Turnaround Supplemental Services Allocation

Authority: s. 1011.62(21), F.S. Funds are intended to offer services designed to improve the overall academic and community welfare of the schools' students and their families.

Eligible schools earn up to \$500 per FTE.



Teacher Salary Increase Allocation

Teacher Salary Increase Allocation

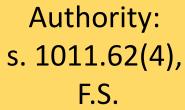
Authority: s. 1011.62(18), F.S. \$550,000,000 has been provided for the Teacher Salary Increase Allocation.

- 80 percent of the allocation is to be used to increase the minimum salary for classroom teachers to \$47,500.
- 20 percent of the allocation (and any remaining funds from the 80 percent allocation) shall be used to provide salary increases to other instructional personnel and classroom teachers that did not already receive an increase.



Required Local Effort

Required Local Effort



F.S.

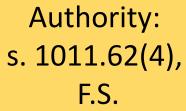
Required Local Effort (RLE) is the amount that each district is required by law to provide annually toward the cost of the Florida Education Finance Program.

The Legislature prescribes the aggregate RLE for all school districts collectively as an item in the General Appropriations Act.



Required Local Effort (cont)

Required Local Effort



The total adjusted amount for RLE is \$8,218,314,071. This represents a state average RLE millage rate of 3.733. The millage rate is reduced for any district with ad valorem tax proceeds exceeding 90 percent of the district's FEFP formula entitlement.



Class Size Reduction Categorical

\$2,837,752,505 is allocated to implement Class Size Reduction provisions of Section 1, Article IX of the State Constitution.



Grades PK-3 Grades 4-8 Grades 9-12

CSR Factor per student

| \$ 984.42 |
|--------------|
| \$ 939.92 |
| \$ 942,19 |

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Class Size Compliance.

- Class Size Maximums.
 - PK-3 = 18; 4-8 = 22; 9-12 = 25.
- Measured at the Classroom level for traditional public schools.
- Measured at the School-Wide average for charter schools.
- Measured at the School-Wide average for district-operated schools of choice.
- Class size funding adjustments are made for each FTE above the class size maximum.

Initial Class Size reduction

- Class Size Reduction categorical funding amount for each FTE over the cap.
- 100% Base Student Allocation (\$4,372.91.49) multiplied by the district cost differential for each FTE over the cap.



- Total # of FTE out of compliance multiplied by 100 percent of the BSA multiplied by your school district's District Cost Differential (DCD).
 - (25 FTE * \$4,372.91) = \$109,322.75 * (Dade DCD = 1.0147) = <u>\$110,929.79</u>.
- 2. # of FTE out of compliance by grade group * the appropriate class size allocation factor.
 - 10 FTE Grades PK-3 * \$984.42 = \$9,844.20.
 - 10 FTE Grades 4-8 * \$939.92 = \$9,399.20.
 - 5 FTE Grades 9-12 * \$942.19 = \$4,710.95.
 Total Initial Reduction = \$134,884.14.

Please note that this is just an approximation, the actual calculation is much more in depth and has a lot more moving pieces. Your class size factor by grade group will be calculated based on UFTE, which means that it will be influenced by the type of students you serve. This example is just to provide you with a ROUGH estimate, and is based on the WFTE factors. www.FLDOE.org

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- Commissioner may recommend by February 15, subject to approval by the Legislative Budget Commission, an alternate reduction amount.
 - Extreme Emergency.
 - Unable to meet requirements despite appropriate effort to do so.
 - Appeals Process.
- Class Size Compliance Plans are Due to FDOE February 1.
 - Must include the signature of the district's school board or charter's school board designee.





Reallocation to districts/schools in compliance.

- Up to 5 percent of the Base Student Allocation multiplied by the total number of students.
- Not to exceed 25 percent of total funds reduced.

Restoration to districts/schools not in compliance that submit a compliance plan by February 1.

Balance of funds remaining, which is 75 percent of the calculated reduction.

The Commissioner is authorized to withhold the distribution of the class size categorical allocation to ensure the availability of sufficient undistributed funds to support the implementation of the calculated reduction.



Scholarship Programs

McKay and Family Empowerment Scholarships

> Authority: s. 1002.39, s. 1002.394, F.S.

Districts report FTE for students enrolled in both the McKay Scholarship Program for Students with Disabilities and the Family Empowerment Scholarship Program.

This FTE generates funding through the FEFP, which the department reduces by each student's scholarship amount in order to pay student scholarships.

It is very important that this FTE is reported correctly. The School Choice office provides reports that will assist in this process.



Useful Tools

- FEFP Calculations <u>http://www.fldoe.org/fefp/offrfefp.asp</u>
- FTE General Instructions <u>http://www.fldoe.org/fefp/fteinstr.asp</u>
- FTE Reporting Memorandums <u>http://fldoe.org/finance/fl-edu-finance-program-fefp/fte-info/index.stml</u>
- Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book) <u>http://www.fldoe.org/fefp/redtoc.asp</u>
- Class Size <u>http://www.fldoe.org/classsize/</u>
- Charter School Revenue Estimating Worksheet <u>http://www.fldoe.org/fefp/chartinst.asp</u>

www.FLDOE.org





Office of Funding and Financial Reporting

(850) 245-0405 http://www.fldoe.org/fefp/

James Andrews james.andrews@fldoe.org

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