



2023-2024 Florida Education Finance Program (FEFP)

Presented By:

James Andrews

Office of Funding and Financial Reporting

Division of Finance and Operations

FAMIS Summer Conference

June 14, 2023

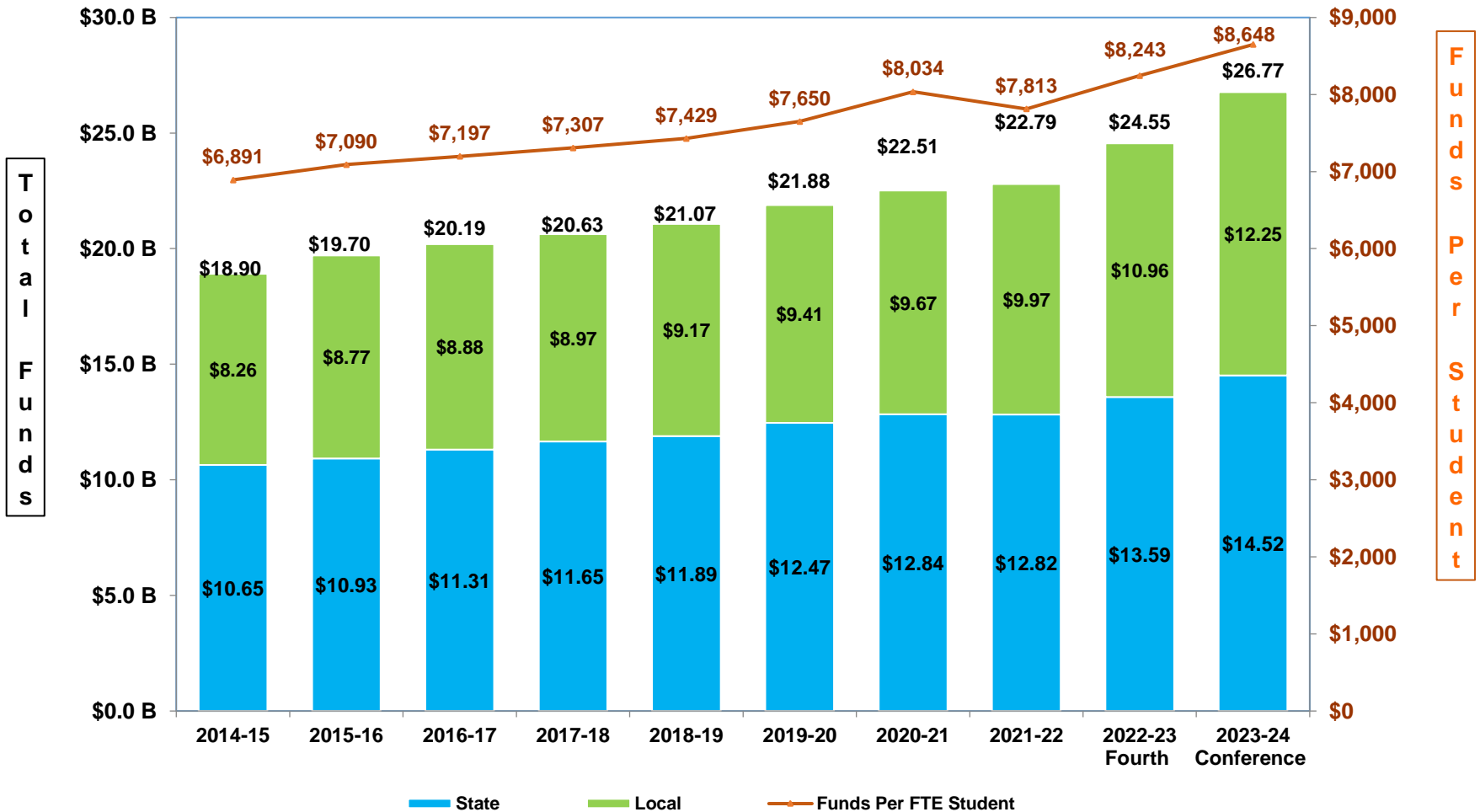
FEFP Legislative Changes

- The base student allocation (BSA) was increased by \$552.33.
- Several categorical allocations were removed from the FEFP and rolled into the BSA:
 - Classroom Teacher and Other Instructional Personnel Salary Increase
 - Evidence-Based Reading Allocation
 - Teacher Supplemental Assistance Program
 - Sparsity
 - Instructional Materials
 - Total Funds Compression and Hold Harmless
- The Mental Health Allocation was increased by \$20 million to a total of \$160 million.

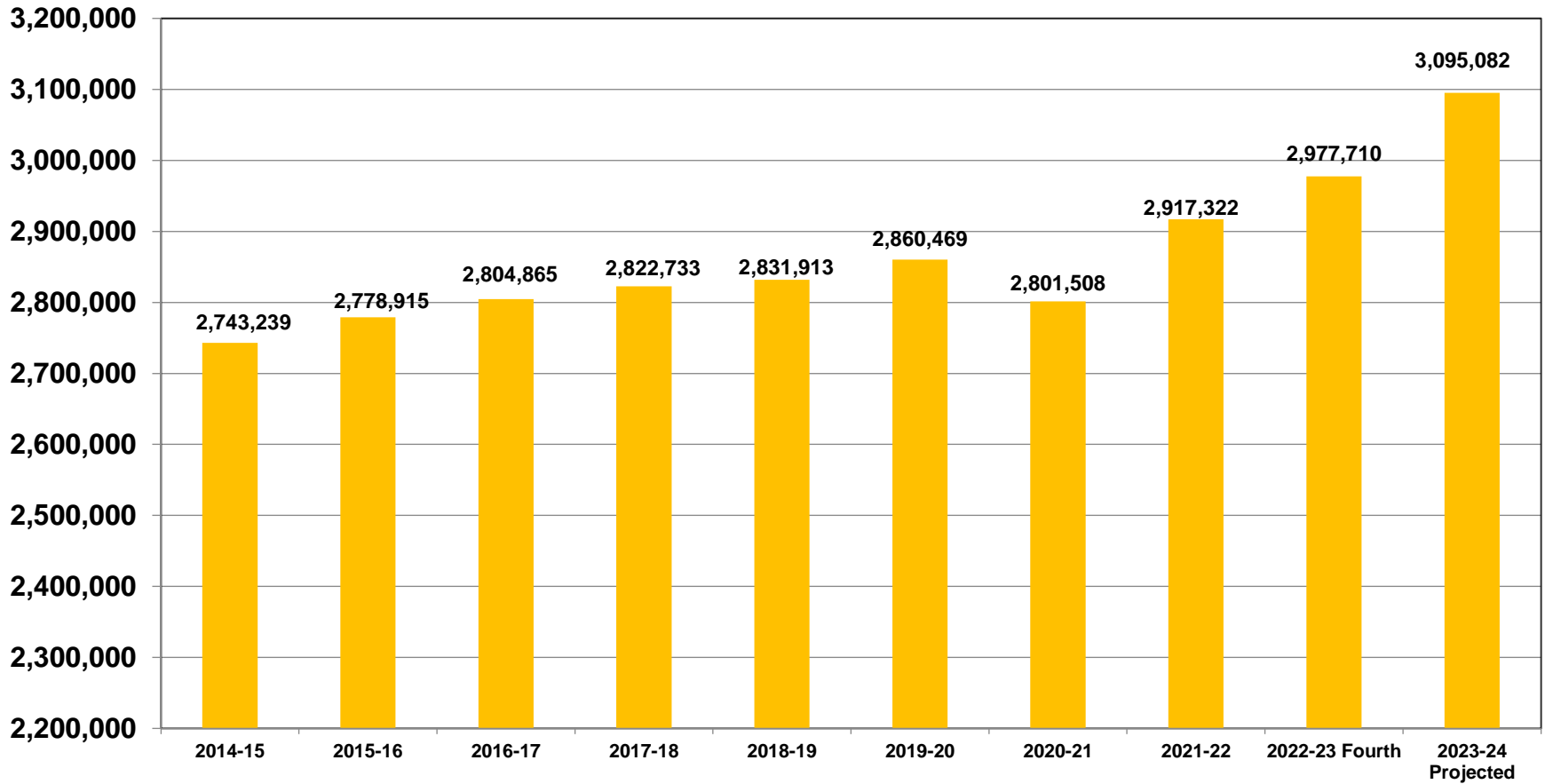
FEFP Legislative Changes

- The Safe Schools Allocation was increased by \$40 million to a total of \$250 million.
- Supplemental Academic Instruction (SAI) was renamed the Educational Enrichment Allocation (EEA) and expanded.
 - Turnaround is included within the EEA.
- The District Cost Differential (DCD) was replaced with the Comparable Wage Factor (CWF).
- A Small District Factor (SDF) was added to the Base Funding calculation.
- The Group 2 weighted full-time equivalent (WFTE) cap was removed from the FEFP.

Historical Total FEFP Funding



FTE History



2023-2024 FEFP Conference Calculation

FTE Students 3,095,082.45	×	Program Weights	=	Weighted FTE Students 3,413,445.79	×	Base Student Allocation (BSA) \$5,139.73	×	Comparable Wage Factor (CWF)	×	Small District Factor (SDF)	=
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Base Funding \$17,753,850,142	+	DJJ Supplemental Allocation \$3,373,272	+	Educational Enrichment Allocation \$825,066,525	+	ESE Guaranteed Allocation \$1,211,296,702	+	Mental Health Assistance Allocation \$160,000,000	+	Safe Schools \$250,000,000	+
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Student Transportation Allocation \$535,831,174	+	.748 Mill Discretionary Compression \$389,413,555	+	Federally Connected Student Supplement \$14,958,729	+	State Funded Discretionary Contribution \$42,328,719	=	Gross State and Local FEFP \$21,186,118,818	-	Required Local Effort \$9,891,348,974	=
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Net State FEFP \$11,294,769,844	+	Class Size Reduction \$2,784,578,812	+	State Funded Discretionary Supplement \$436,091,636	=	Total State Funding \$14,515,440,292	+	Required Local Effort \$9,891,348,974	+	.748 Mill Discretionary Local Effort \$2,359,823,691	=
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Total Funding
\$26,766,612,957

FEFP Calculations and FTE Surveys

Calculation	When	Data Source	
Conference Report	Legislative session	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year Est.
2 nd Calculation	July – Upon receipt of tax roll	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year Est.
3 rd Calculation	Upon receipt of Survey 2	Survey 1 – Actual Survey 2 – Actual Survey 3 – Estimate	Survey 4 – Estimate Survey 5 – Prior Year Act.
4 th Calculation	Upon receipt of Survey 3	Survey 1 – Actual Survey 2 – Actual Survey 3 – Actual	Survey 4 – Estimate Survey 5 – Prior Year Act.
Final Calculation	After final update of Survey 4	Survey 1 – Actual Survey 2 – Actual Survey 3 – Actual	Survey 4 – Actual Survey 5 – Prior Year Act.

Fourth Calculation:

Normal session
(odd years)



Calculated after the
close of statewide
processing.

Early session
(even years)



Calculated after the
close of the
amendment
window.

FTE Reporting Deadlines

Survey 1

Survey Week: July 10-14, 2023

Due Date: July 28, 2023

State Processing: July 24-September 8, 2023

Final Update/Amendment: September 30, 2023

Survey 2

Survey Week: October 9-13, 2023

Due Date: October 20, 2023

State Processing: October 16-November 3, 2023

Final Update/Amendment: December 15, 2023

Survey 3

Survey Week: February 5-9, 2024

Due Date: February 16, 2024

State Processing: February 12-March 1, 2024

Final Update/Amendment: April 15, 2024

Survey 4

Survey Week: June 10-14, 2024

Due Date: June 28, 2024

State Processing: June 17-July 5, 2024

Final Update/Amendment: August 15, 2024



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.**

ATTENTION: James Andrews
James.Andrews@fldoe.org
Due Date: August 24, 2022

Date: _____

Mark Eggers, Assistant Deputy Commissioner
Florida Department of Education
Bureau of School Business Services
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Mr. Eggers:

This letter certifies the reported PreK-12 full-time equivalent (FTE) student totals in the Florida Department of Education Information Database, as indicated by the final FTE report, **File 05.108**, for the July 2021, October 2021, February 2022 and June 2022 surveys for the _____ County School District. All district schools are represented.

Total FEFP Reported PreK-12 FTE
Florida Education Finance Program

July 2021 survey totals: _____

October 2021 survey totals: _____

February 2022 survey totals: _____

June 2022 survey totals: _____

Contact Name: _____ Phone Number: _____

Email Address: _____

Note: The following programs are reported with FTE student data in surveys 1-4: Florida Virtual School (FLVS) serving students receiving part-time instruction, Department of Juvenile Justice programs and Juveniles Incompetent to Proceed. District virtual programs and charter virtual schools are reported with zero FTE in surveys 2 and 3, and actual FTE is reported in survey 4. All other programs are reported only in surveys 2 and 3. FLVS, district virtual programs and virtual charter schools are reported for FTE based on successful completions.

Sincerely,

Signature of District School Superintendent or Designee

Unweighted Full-Time Equivalent (UFTE)

FTE
Students

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



The 2023-2024 unweighted full-time equivalent student enrollment is 3,095,082.45.

UFTE Programs

101 - Basic, Grades K-3
102 - Basic, Grades 4-8
103 - Basic, Grades 9-12
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 – English for Speakers of Other Languages (ESOL)

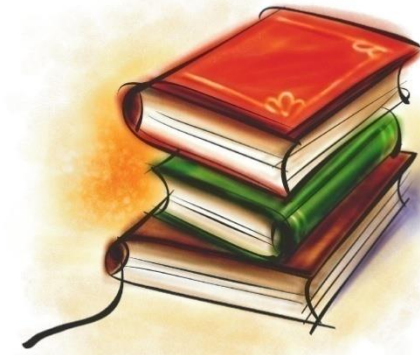


Group 1

254 - ESE, Level IV
255 - ESE, Level V
300 - Career Education,
Grades 9-12



Group 2



2023-2024 Program Cost Factors

X	Program Weights	Basic, Grades K-3 (101)	1.122
		Basic, Grades 4-8 (102)	1.000
		Basic, Grades 9-12 (103)	0.988
		ESE, Level IV (254)	3.706
		ESE, Level V (255)	5.707
		ESOL (130)	1.208
		Career, Grades 9-12 (300)	1.072
	General Appropriations Act		

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)	1.122
Basic 4-8 with ESE services (112)	1.000
Basic 9-12 with ESE services (113)	0.988

WFTE

Weighted
FTE
Students

=

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



The 2023-2024 weighted student count is 3,413,445.79.

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

Weighted FTE x BSA x CWF x SDF
= Base Funding.

Authority:
s. 1011.62, F.S.

The Base Funding for the fiscal year
2023-2024 is \$17,753,850,142, around
66% of total operating funds.



Education = future

Base Student Allocation (BSA)

X

Base
Student
Allocation

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

The BSA is the dollar amount set annually by the legislature to provide FEFP base funding.

The BSA for the fiscal year 2023-2024 is \$5,139.73.



Small District Factor

X

Small District
Factor

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

The Small District Factor (SDF) is an adjustment that recognizes school districts with less than 20,000 FTE and are designated as fiscally constrained districts as described in s. 218.67(1), F.S.

The SDF is set at 1.0277 for the 2023-2024 year.

Comparable Wage Factor

X

Comparable
Wage
Factor

Authority:
s. 1011.62(2),
F.S.

The Comparable Wage Factor (CWF) is an adjustment that recognizes differences in the cost of living among the school districts. The CWF is set at the greater of the calculated value or 1.000.

State Funded Discretionary

State Funded
Discretionary
Contribution

Authority:
s. 1011.62(6),
F.S.

Provides \$42,328,719 for lab schools 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 Mill Compression

0.748 Mill
Discretionary
Compression

Authority:
s. 1011.62(5),
F.S.

Provides \$389,413,555 to fund any difference between:

- The amount generated by a 0.748 mill levy.
- 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(12)



Provides \$250,000,000 for safe school 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 based on each district's crime index published by the Florida Department of Law Enforcement. Two-thirds is based on the district's non-virtual and non-scholarship unweighted student enrollment.

Educational Enrichment Allocation (EEA)

Educational
Enrichment
Allocation

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

Provides \$825,066,525 for the EEA.

The EEA also includes funds for district-managed turnaround schools as identified in s. 1008.33(4)(a), F.S.



ESE Guaranteed Allocation

ESE
Guaranteed
Allocation

Authority:
s. 1011.62(8),
F.S.



Provides \$1,211,296,702 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.

Department of Juvenile Justice (DJJ) Supplemental Allocation

DJJ
Supplemental
Allocation

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



Provides \$3,373,272 for the 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 DJJ Factor (\$906.30) and the comparable wage factor.

Student Transportation

Student
Transportation

Authority:
s. 1011.68, F.S.



Provides \$535,831,174 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.

- 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.

Federally Connected Student Supplement

Federally
Connected
Student
Supplement

Authority:
s. 1011.62(10),
F.S.



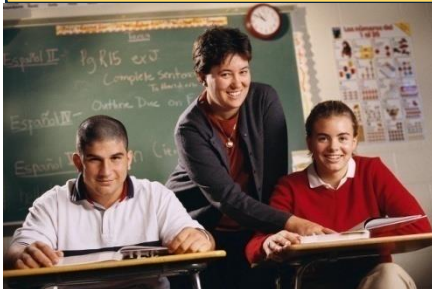
\$14,958,729 has been allocated for the Federally Connected Student Supplement.

- 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

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% of the BSA (\$154). Qualifying students with disabilities receive an additional 10.5% of the BSA (\$540). Qualifying students are reported in Survey 3.

Mental Health Assistance Allocation

Mental Health
Assistance
Allocation

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

\$160,000,000 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.

Salary Increase Allocation

Salary Increase Allocation

Authority:
s. 1011.62(14),
F.S.

\$1,052,803,316 has been provided for the Classroom Teacher Salary and Other Instructional Personnel Salary Increase.

- These funds are included within the Base Funding Allocation.
- 4.52% of the base funding allocation is for maintaining prior year raises.
- 1.41% of the base funding allocation is for salary increases for classroom teachers and other instructional personnel, not including paraprofessionals.

Required Local Effort

Required
Local Effort

Authority:
s. 1011.62(4),
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

Required
Local Effort

Authority:
s. 1011.62(4),
F.S.



The total adjusted amount for RLE is \$9,891,348,974. This represents a state average RLE millage rate of 3.262. The millage rate is reduced for any district with ad valorem tax proceeds exceeding 90% of the district's FEFP formula entitlement.

Class Size Reduction (CSR) Categorical

\$2,784,578,812 is allocated to implement Class Size Reduction provisions of Section 1, Article IX of the Constitution of the State of Florida.



CSR Factor per student

Grades PK-3	\$ 947.59
Grades 4-8	\$ 904.74
Grades 9-12	\$ 906.93

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 Compliance Plans are due to FDOE February 1.
 - Must include the signature of the district's school board designee or charter's school board designee.
- 2023-2024 Changes:
 - Family Empowerment Scholarship (FES) FTE was removed from this calculation.
 - The class size penalty was removed.

State-Funded Discretionary Supplement

State-Funded
Discretionary
Supplement

Authority:
s. 1011.62(16),
F.S.

\$436,091,636 has been allocated for the State-Funded Discretionary Supplement.

Funds appropriated for the State-Funded Discretionary Supplement are to fund the non-voted discretionary millage for operations for students awarded a Family Empowerment Scholarship.

This is a 100% state-funded allocation.

Scholarship Programs

Family Empowerment Scholarships

Authority:
s. 1002.394,
F.S.

The state reports FTE for students enrolled in 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.

Useful Tools

- [FEFP Calculations](#)
- [FTE General Instructions](#)
- [FTE Reporting Memorandums](#)
- [Financial and Program Cost Accounting and Reporting for Florida Schools \(Red Book\)](#)
- [Class Size](#)
- [Charter School Revenue Estimating Worksheet](#)

Contacts

Office of Funding and Financial Reporting

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

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