



FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING

Charter School Conference

October 2021

www.FLDOE.org

Topics

- General FEFP Overview
- Full-time Equivalent (FTE) Student Membership Survey Overview
- FTE Recalibration
- Components of the FEFP
- Charter Revenue Worksheet
- Class Size Reduction
- Charter School Administrative Fee
- New Topics for 2021-22

Florida Education Finance Program

- Primary mechanism for funding operating costs of Florida school districts
- Established by the Florida Legislature in 1973
- Calculated five times per year based on FTE
- Distribution of funds to school districts is based on the FEFP
- Funded through both state and local revenue sources

Minimum Hourly Requirement

Section 1011.60(2), F.S., requires 180-day term or hourly equivalent. The hourly requirements are specified in rule 6A-1.045111, FAC.

- 720 Hours of Instructional Time for Prekindergarten through Grade 3 Students (180 days x 4 hours per day)
- 900 Hours of Instructional Time for Grades 4-12 Students (180 days x 5 hours per day)

FTE Eligibility

Each PK-12 student must meet the membership requirement to **be eligible to be reported** and the attendance requirement to **be eligible for funding**.

*Meeting the **membership** requirement means that:*

- The student is **officially assigned** to a course or program by a school or district.
- The school captures the student course schedule for **each student** on the membership roll during survey week on date certain.
- Each student must be in attendance one of the five days of survey week or one of the six days prior to survey week in which school was in session.

Date Certain is always the Friday of survey week.

FTE Surveys

- **Survey Period 1 (July)** is from the beginning of the fiscal year (July 1) to the beginning of the defined 180-day school year.
- **Survey Period 2 (October)** is the first 90 days of the 180-day school year.
- **Survey Period 3 (February)** is the second 90 days of the 180-day school year.
- **Survey Period 4 (June)** is the period from the end of the 180 day school year to the end of the fiscal year (June 30).

All FTE reporting deadlines can be viewed at:

<http://www.fldoe.org/core/fileparse.php/7574/urlt/2122-surveydates.pdf>

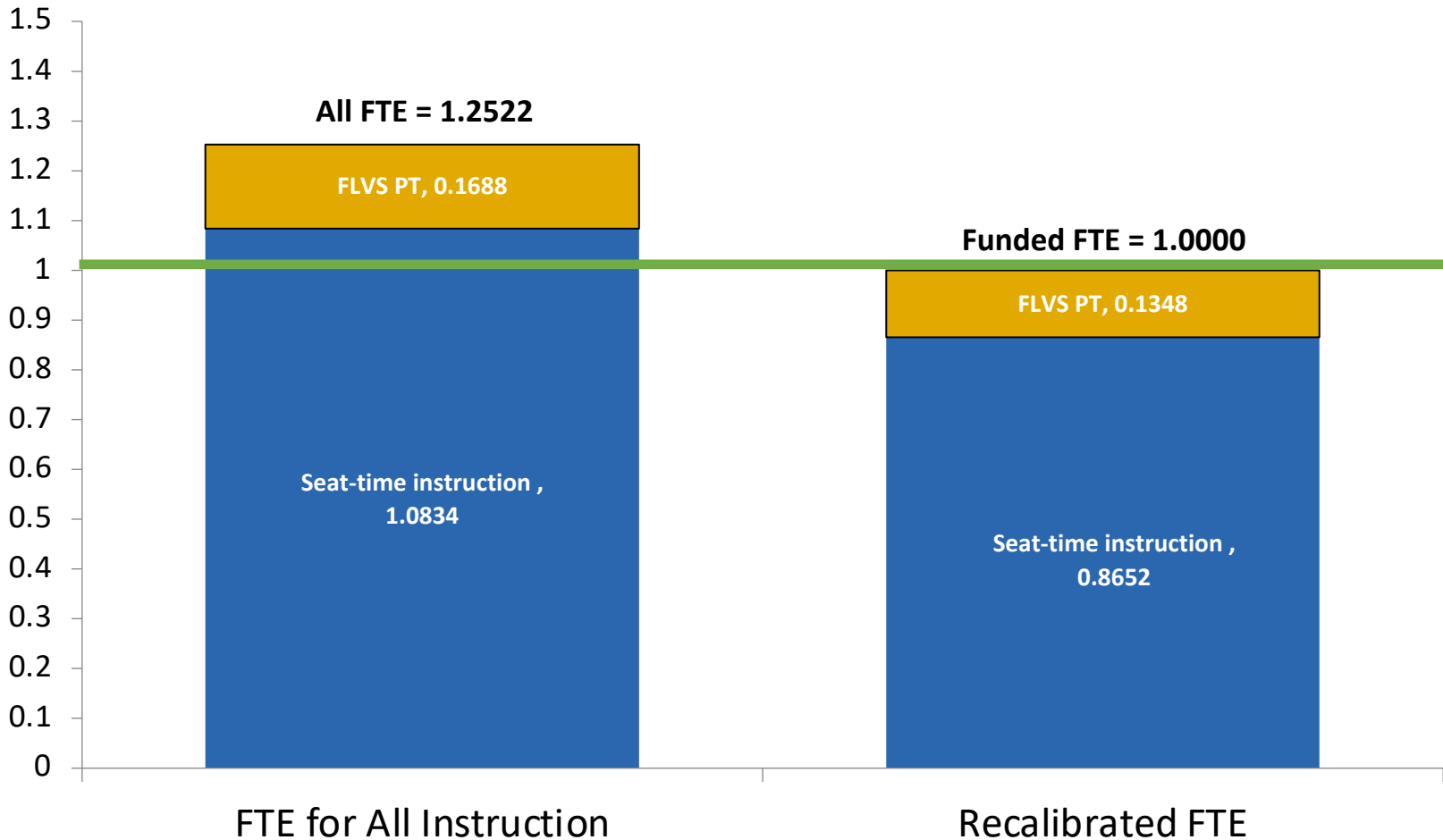
The FEFP is calculated by the legislature and recalculated four times each year using projected and reported FTE as reported during the FTE surveys.

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Recalibration to 1.0

- A student may not earn more than 1 FTE (except DJJ students, who are served during the summer).
- School districts report all FTE regardless of the 1.0 FTE cap.
- DOE recalibrates FTE to 1.0.
 - DOE recalibrates FTE to 0.5 if a student has enrollment in only one survey (Survey 2 or Survey 3).
- FTE recalibration is annualized (Surveys 1, 2, 3, 4).
- The 1.0 FTE cap includes:
 - All FTE for instruction provided by the district of enrollment.
 - All dual enrollment FTE.
 - All FTE for instruction provided by other school districts, including Florida Virtual School.

Recalibration to 1.0



FEFP Calculations

The FEFP is calculated five times each year.

First Calculation (May) - Completed by the Florida Legislature using projected FTE for all surveys. Used to establish WFTE caps.

Second Calculation (July) - Uses projected FTE from all surveys, includes certified school taxable values for school districts.

FEFP Calculations

Third Calculation (December/January) –
First calculation of the year to include actual FTE. Uses actual FTE for October and projected FTE for February.

Fourth Calculation (April/May) –Uses actual FTE for October and February.

Fifth/Final Calculation (September/October)

2021-22 Program Cost Factors

Basic Programs	Grade Levels	Cost Factor
101	K-3	1.126
102	4-8	1.000
103	9-12	1.010
ESE Programs	Grade Levels	Cost Factor
111	K-3	1.126
112	4-8	1.000
113	9-12	1.010
254	K-12	3.648
255	K-12	5.340
ESOL (ELL)	Grade Levels	Cost Factor
130	K-12	1.199
Career Education	Grade Levels	Cost Factor
300	9-12	1.010

Base Funding Calculation

FTE

Full-Time Equivalent Student

X

PCF

Program Cost Factor

=

WFTE

Weighted Full Time Equivalent Student

X

BSA

Base Student Allocation *2021-22 = \$4,372.91*

X

DCD

District Cost Differential

=

BASE FUNDING

2021-22 FEFP Second Calculation

FTE Students 2,868,388.86	×	Program Weights	=	Weighted FTE Students 3,163,500.13	×	Base Student Allocation (BSA) \$4,372.91	×	District Cost Differential (DCD) Calculation	=
Base Funding \$13,842,965,369	+	Sparsity Supplement \$55,418,755	+	State Funded Discretionary Contribution \$36,723,075	+	0.748 Mill Compression \$277,682,904	+	DJJ Supplemental Allocation \$5,215,808	+
Safe Schools \$180,000,000	+	ESE Guaranteed Allocation \$1,064,584,063	+	Supplemental Academic Instruction \$714,704,630	+	Instructional Materials \$241,135,805	+	Student Transportation \$458,641,984	+
Teachers Classroom Supply Asst. Program \$54,143,375	+	Reading Allocation \$130,000,000	+	Digital Classroom Allocation \$8,000,000	+	Federally Connected Student Supplement \$14,049,285	+	Mental Health Assistance Allocation \$120,000,000	+
Total Funds Compression Allocation \$50,235,191	+	Turnaround Supplemental Services \$9,681,415	+	Teacher Salary Increase Allocation \$550,000,000	=	Total FEFP = \$17,813,181,659			



2021-22 FEFP Second Calculation

Total FEFP \$17,813,181,659	-	Required Local Effort \$8,218,968,915	+	Proration to the Appropriation \$0	=	Net State FEFP \$9,594,212,744
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Net State FEFP \$9,594,212,744	+	Discretionary Lottery/School Recognition \$0	+	Class Size Reduction Allocation \$2,837,752,505	=	Total State Funding \$12,431,965,249
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Required Local Effort \$8,218,968,915	+	0.748 Mill Discretionary Local Effort \$1,754,404,499	=	Total Local Funding \$9,973,373,414
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Total State Funding \$12,431,965,249	+	Total Local Funding \$9,973,373,414	=	TOTAL FUNDING \$22,405,338,663
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ESE Guaranteed Allocation

Historically, the FEFP has included cost factors for Exceptional Student Education matrix levels 251, 252 and 253. During the 2000 legislative session, the additional funding generated for special services was combined into one fund, the ESE Guaranteed Allocation. Each district now receives an amount calculated in the FEFP, initially calculated in the FEFP Conference Report and recalculated in the FEFP Third Calculation.

- *Gives districts more flexibility in allocating funds for students.*
- *Reduces workload – districts are no longer required to complete matrices for these students.*

Virtual Charter Schools

Charter schools may offer virtual instruction to K-12 students under s. 1002.33, F.S.

- All FTE must be reported on a successfully completed credit basis and is limited to 1.0 unweighted FTE per student.
- 1.0 unweighted FTE shall consist of six full credit completions or the prescribed level of content that counts toward promotion to the next grade level.
- Credit completions may be a combination of full-credit courses and half-credit courses.



Revenue Estimate Worksheet



1	A	B	C	D	E	F	G	H
	1 (Insert district number in cell A1, enter, then strike F9. Your district data then pulls from Calculation Detail Sheets)							
2	Revenue Estimate Worksheet for _____ Charter School							
3	Based on the 2021-22 FEFP Second Calculation							
4	School District:	Alachua						
5	I. 2021-22 FEFP State and Local Funding							
6	Base Student Allocation		\$4,372.91	District Cost Differential:		0.9789		
7							2021-22	
8							Base Funding	
9	Program	Number of FTE		Program	Weighted FTE	2021-22		
10				Cost Factor	(2) x (3)	Base Funding		
11	(1)	(2)	(3)	(4)	(5)			
12	101 Basic K-3		1.126	0.0000	\$ -			
13	111 Basic K-3 with ESE Services		1.126	0.0000	\$ -			
14	102 Basic 4-8		1.000	0.0000	\$ -			
15	112 Basic 4-8 with ESE Services		1.000	0.0000	\$ -			
16	103 Basic 9-12		1.010	0.0000	\$ -			
17	113 Basic 9-12 with ESE Services		1.010	0.0000	\$ -			
18	254 ESE Level 4 (Grade Level PK-3)		3.648	0.0000	\$ -			
19	254 ESE Level 4 (Grade Level 4-8)		3.648	0.0000	\$ -			
20	254 ESE Level 4 (Grade Level 9-12)		3.648	0.0000	\$ -			
21	255 ESE Level 5 (Grade Level PK-3)		5.340	0.0000	\$ -			
22	255 ESE Level 5 (Grade Level 4-8)		5.340	0.0000	\$ -			
23	255 ESE Level 5 (Grade Level 9-12)		5.340	0.0000	\$ -			
24	130 ESOL (Grade Level PK-3)		1.199	0.0000	\$ -			
25	130 ESOL (Grade Level 4-8)		1.199	0.0000	\$ -			
26	130 ESOL (Grade Level 9-12)		1.199	0.0000	\$ -			
27	300 Career Education (Grades 9-12)		1.010	0.0000	\$ -			
28	Totals		0.00	0.0000	\$ -			

The Charter Revenue Worksheet can be found here:
<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/charter-school-revenue-estimate-worksh.stml>



Revenue Estimate Worksheet

	A	B	C	D	E	F	G	H
			Number of FTE					2021-22 Base Funding (WFTE x BSA x DCD)
29	Additional FTE (a)		<i>Charter schools should contact their school district sponsor regarding eligible FTE. Please note that "Number of FTE" is NOT equivalent to number of students enrolled in these courses or programs. Please refer to footnote (a) below.</i>					
30	Advanced Placement							\$ -
31	International Baccalaureate							\$ -
32	Advanced International Certificate							\$ -
33	Industry Certified Career Education							\$ -
34	Early High School Graduation							\$ -
35	Small District ESE Supplement							\$ -
36	Dual Enrollment							\$ -
37			Total Additional FTE		0.0000	Additional Base Funds		\$ -
38			Total Funded Weighted FTE		0.0000	Total Base Funding		\$ -
39	2. ESE Guaranteed Allocation:		FTE	Grade Level	Matrix Level	Guarantee Per Student		
40				PK-3	251	\$ 975	\$ -	\$ -
41	Additional Funding from the ESE			PK-3	252	\$ 3,147	\$ -	\$ -
42	Guaranteed Allocation. Enter the FTE			PK-3	253	\$ 6,422	\$ -	\$ -
43	from 111,112 and 113 by grade and			4-8	251	\$ 1,093	\$ -	\$ -
44	matrix level. Students who do not have a			4-8	252	\$ 3,265	\$ -	\$ -
45	matrix level should be considered 251.			4-8	253	\$ 6,540	\$ -	\$ -
46	This total should equal all FTE from			9-12	251	\$ 778	\$ -	\$ -
47	programs 111, 112 and 113 above.			9-12	252	\$ 2,950	\$ -	\$ -
48				9-12	253	\$ 6,225	\$ -	\$ -
49	Total FTE with ESE Services		0.00			Total ESE Guarantee		\$ -

Revenue Estimate Worksheet

	A	B	C	D	E	F	G	H
50	3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C27 above by the district's total UFTE to obtain school's							
51	UFTE share.	Charter School UFTE:	0.00	÷	District's Total UFTE:	29,109.46		
52						=	0.0000%	
53	3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E37 above by the district's total WFTE to obtain school's							
54	WFTE share.	Charter School WFTE	0.00	÷	District's Total WFTE:	31,545.84		
55						=	0.0000%	
56	4. Supplemental Academic Instruction (UFTE share)			(b)	8,252,227	x	0.0000%	\$ -
57	5. Discretionary Millage Compression Allocation							
58	.748 Mills (UFTE share)			(b)	4,210,392	x	0.0000%	\$ -
59	6. Digital Classrooms Allocation (UFTE share)			(b)(d)	107,238	x	0.0000%	\$ -
60	7. Safe Schools Allocation (UFTE share)			(b)	2,371,338	x	0.0000%	\$ -
61	8. Instructional Materials Allocation (UFTE share)			(b)	2,424,888	x	0.0000%	\$ -
62	Dual Enrollment Instructional Materials Allocation			(e)				
63	ESE Applications Allocation:							
64	Charter schools should contact their school district sponsor regarding eligibility and distribution of ESE Applications funds.							
65	9. Mental Health Assistance Allocation (UFTE share)			(b)	1,242,706	x	0.0000%	\$ -
66	10. Total Funds Compression Allocation (UFTE share)			(b)	371,098	x	0.0000%	\$ -
67	11. Sparsity Supplement (WFTE share)			(c)	0	x	0.0000%	\$ -
68	12. Reading Allocation (WFTE share)			(c)	1,300,120	x	0.0000%	\$ -
69	13. Discretionary Local Effort (WFTE share)			(c)	13,966,685	x	0.0000%	\$ -
70	14. Proration to Funds Available (WFTE share)			(c)	0	x	0.0000%	\$ -
71	15. Teacher Salary Increase Allocation			(f)	5,365,183	x	0.0000%	\$ -

Revenue Estimate Worksheet

	A	B	C	D	E	F	G	H	
72	16. Class Size Reduction Funds:								
73		Weighted FTE (not including Add-On)	X	DCD	X	Allocation factors			
74	PK - 3	0.0000		0.9789		984.42 =	0		
75	4-8	0.0000		0.9789		939.92 =	0		
76	9-12	0.0000		0.9789		942.19 =	0		
77	Total *	0.0000				Total Class Size Reduction Funds	\$	-	
78	<i>(*Total FTE should equal total in Section 1, column (4) and should not include any additional FTE from Section 1.)</i>								
79	17. Student Transportation			(g)					
80	Enter All Adjusted Fundable Riders					x	411	\$ -	
81	Enter All Adjusted ESE Riders					x	1,468	\$ -	
82	18. Federally Connected Student Supplement			(h)					
83	Impact Aid Student Type	Number of Students		Exempt Property Allocation		Impact Aid Student Allocation	Total		
84	Military and Indian Lands			\$0.00		\$0.00	\$	-	
85	Civilians on Federal Lands			\$0.00		\$0.00	\$	-	
86	Students with Disabilities					\$0.00	\$	-	
87	Total						\$	-	
88	19. Florida Teachers Classroom Supply Assistance Program			(i)					
89	20. Food Service Allocation			(j)					
90							Total	\$	-

Class Size Reduction Allocation

- Class Size funds are provided to meet the constitutional requirement that the class sizes for grades PK-3, 4-8, and 9-12 must be no greater than 18, 22 and 25 students, respectively, for core-curricula courses.
- The following funds are provided (per WFTE):

	<u>CSR Factor per student</u>
Grades PK-3	\$ 984.42
Grades 4-8	\$ 939.92
Grades 9-12	\$ 942.19



Class Size Reduction Compliance

Class Size Compliance

- Measured at the school-wide average for charter schools.
- Measures class size for core courses only.
- Excludes virtual and blended learning courses.
- Class size funding adjustments are made for each student that causes the classroom or school-wide average to exceed the class size maximums.
- Funding adjustments for charter schools, district-operated schools of choice and traditional public schools are made independent of each other.
- Section 1003.03(3), F.S., provides acceptable methods for meeting class size requirements.

Memorandums

School Class Sizes, Process and Time Line for Appeals

Calculations of Reductions to Class Size Operating Funds (Prior to Appeals)

Class Size Categorical Allocation, Recommendation for an Alternate Reduction

Class Size Operating Categorical Reallocation and Restoration Calculations

Class Size Reduction Compliance

- **Initial Class Size reduction**
 - Class Size Reduction categorical funding amount for each FTE student over the cap.
 - 100% Base Student Allocation (\$4,372.91) multiplied by the district cost differential for each FTE student over the cap.

- **Commissioner may recommend an alternate reduction amount by February 15, subject to approval by the Legislative Budget Commission, for following reasons:**
 - Extreme emergency
 - District unable to meet requirements despite appropriate effort to do so
 - Appeals process

Class Size Funding Adjustments

- **Reallocation to charter schools in compliance**
 - Up to 5% of the Base Student Allocation multiplied by the charter school's total number of students
 - Not to exceed 25% of total charter school funds reduced

- **Restoration to charter schools not in compliance that submit a compliance plan by February 1.**
 - Balance of funds remaining, which is 75% 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.

Administrative Fee

Administrative
Fee

Authority:
s.1002.33(20),
F.S.



School district must provide certain services to charter schools in exchange for withholding an administrative fee:

- Contract management
- FTE and data reporting
- ESE administration
- Test administration
- Information services
- Other services related to the federal lunch program

Administrative Fee

Administrative Fee Calculation

Authority:
s. 1002.33(20),
s. 1002.33(17)
F.S.



Total fee shall be calculated based upon up to 5 percent of the available funds listed below, except for when 75% or more of the students enrolled in the charter school are exceptional students as defined in 1003.01(3), F.S. in which case 5% of those available funds shall be calculated based on unweighted FTE:

- FEFP, state and local
- District Discretionary Lottery
- Discretionary Millage
- Class Size Reduction (Categorical)

A sponsor may withhold only up to 5 percent for charter schools with an enrollment up to and including 250 students, or 500 students for charter schools that meet the requirements in s. 1002.33(20)2.a.(II), F.S.

For **high-performance charter schools, a sponsor may withhold a total administrative fee of up to 2% for enrollment up to and including 250 students per school.*

Administrative Fee

Administrative Fee Calculation

Authority:
s. 1002.33(20),
s. 1002.33(17)
F.S.



Example: A charter school has 475 students, of which more than 75% are ESE.

90		Total	\$	5,863,500
91	20. Funding for the purpose of calculating the administrative fee for ESE charter schools. (j)			
92	If you have more than a 75% ESE student population, please place a 1 in the following box:		1	\$ 2,351,146

Since the school has more than 75% ESE students, a 1 is placed in the Excel cell to help calculate the 5% administrative fee, which can only be withheld for up to and including 250 students.

Therefore, the amount that the 5% administrative fee should be based on is calculated as follows:

$$\$2,351,146 \times \frac{250}{475} = \$1,237,445.26$$

The 5% administrative fee is then calculated on this amount:

$$\$1,237,445.26 \times 0.05 = \$61,872.26$$

2021-22 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.
- Reserve funding in the amount of \$464.3 million is available to be used in the event of a proration.

Useful Tools

- **Charter School Revenue Estimating Worksheet**
<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/charter-school-revenue-estimate-worksh.stml>
- **FEFP Calculations** <https://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.stml>
- **FTE General Instructions** <https://www.fldoe.org/finance/fl-edu-finance-program-fefp/fte-info/index.stml>
- **FTE and Transportation Reporting Deadlines**
<http://www.fldoe.org/core/fileparse.php/7574/urlt/2122-surveydates.pdf>
- **Financial and Program Cost Accounting and Reporting for Florida Schools (Red Book)**
<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/financial-program-cost-accounting-repo.stml>
- **Class Size** <http://www.fldoe.org/classsize/>

Contact Information

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