



FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING

Charter School Conference

October 2023

www.FLDOE.org

Topics

- General FEFP Overview
- Full-time Equivalent (FTE) Student Membership Survey Overview
- FTE Eligibility and Recalibration
- Components of the FEFP
- FEFP Changes for 2023-24
- Salary Increase Allocation
- Class Size Reduction
- Charter School Revenue Worksheet
- Charter School Administrative Fee

Florida Education Finance Program

- Primary mechanism for funding operating costs of Florida school districts
- Funded through both state and local revenue sources
- 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

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.

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.

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/2324-surveydates.pdf>

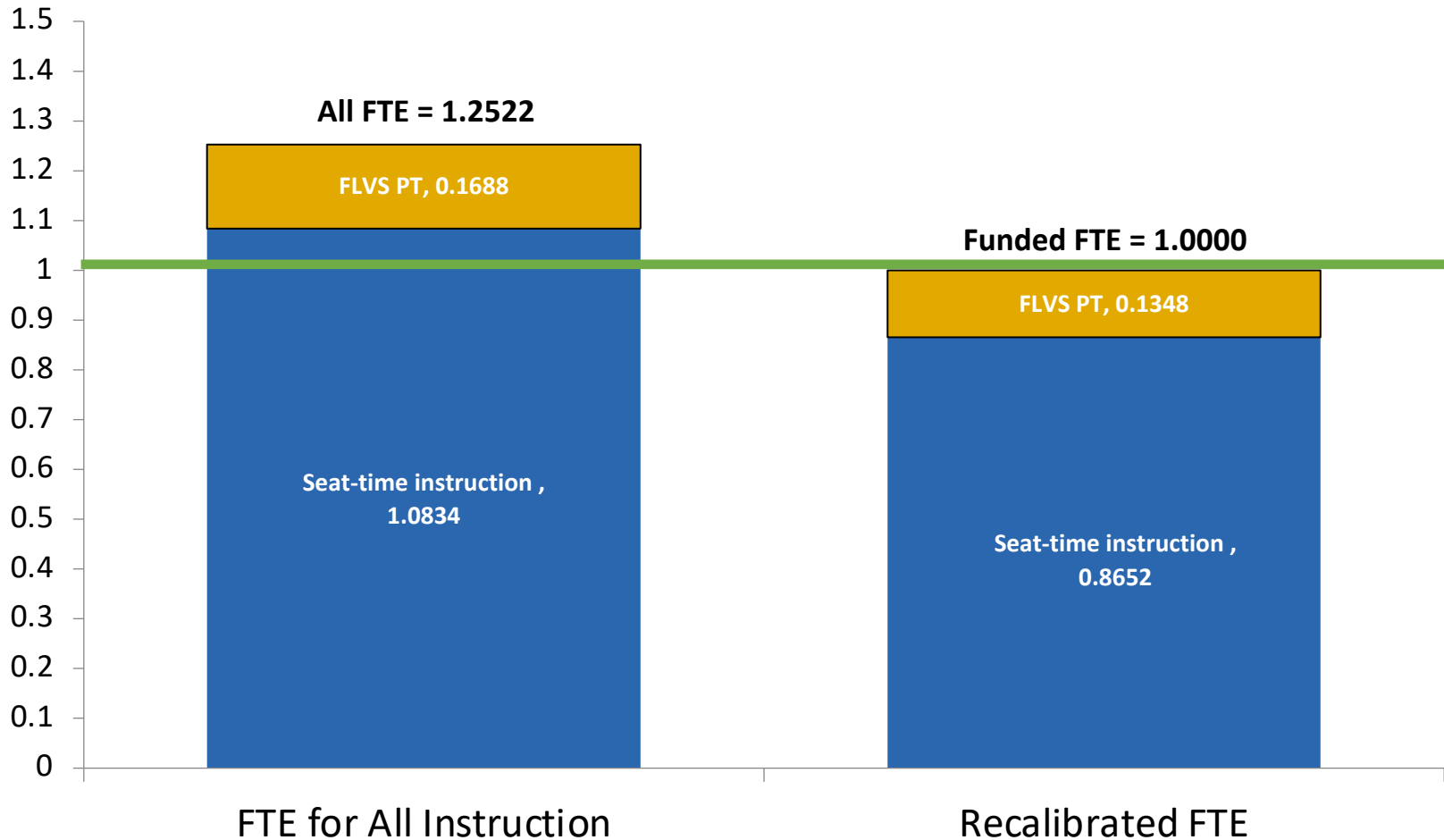
The FEFP is calculated by the legislature and recalculated four times each year using projected and reported FTE as reported during the FTE surveys.

www.FLDOE.org

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.

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.

Final Calculation (September/October)

2023-24 Program Cost Factors

| Basic Programs | Grade Levels | Cost Factor |
|-------------------------|---------------------|--------------------|
| 101 | K-3 | 1.122 |
| 102 | 4-8 | 1.000 |
| 103 | 9-12 | 0.988 |
| ESE Programs | Grade Levels | Cost Factor |
| 111 | K-3 | 1.122 |
| 112 | 4-8 | 1.000 |
| 113 | 9-12 | 0.988 |
| 254 | K-12 | 3.706 |
| 255 | K-12 | 5.707 |
| ESOL (ELL) | Grade Levels | Cost Factor |
| 130 | K-12 | 1.208 |
| Career Education | Grade Levels | Cost Factor |
| 300 | 9-12 | 1.072 |

Base Funding Calculation

FTE

Full-Time Equivalent Student

X

PCF

Program Cost Factor

=

WFTE

Weighted Full Time Equivalent Student

X

BSA

Base Student Allocation *2023-24 = \$5,139.73*

X

CWF

Comparable Wage Factor

X

SDF

Small District Factor

=

BASE FUNDING

2023-24 FEFP Second 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) | = |
| 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 | + |
| Student Transportation Allocation \$535,831,174 | + | .748 Mill Discretionary Compression \$415,036,730 | + | Federally Connected Student Supplement \$14,958,729 | + | State Funded Discretionary Contribution \$43,277,045 | = | Gross State and Local FEFP \$21,212,690,319 | - | Required Local Effort \$9,893,757,286 | = |
| 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 \$9,893,757,286 | + | .748 Mill Discretionary Local Effort \$2,417,909,651 | = |

Total Funding
\$26,827,107,229

2023-24 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 Classroom Supply Assistance Program
 - Sparsity Supplement
 - Instructional Materials
 - Total Funds Compression and Hold Harmless
- The Mental Health Allocation was increased by \$20 million, to a total of \$160 million.

2023-24 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.
- 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.
- The Class Size financial penalties were removed.

Salary Increase Allocation

- The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation (formerly TSIA) was rolled into Base Funding in 2023-24.
 - 4.52 percent of Base Funding is used to maintain prior year increases
 - 1.41 percent of Base Funding is used for 2023-24 salary increases
- With much more flexibility using the funds in 2023-24
- Growth funds used to increase the minimum base salary and/or provide salary increases to teachers or other instructional personnel.

ESE Guaranteed Allocation

- New calculation methodology in 2023-24.
- Districts receive per-basic ESE FTE amount of \$1,951.26 or their prior-year funds per basic ESE FTE.
- No change to charter school funding.
- Districts should continue to allocate these funds to charter schools based on the number of students in each matrix level and the 2001-02 ESE Funding amounts, as recommended in the Charter School Revenue Estimate Worksheet.

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 | \$ 947.59 |
| Grades 4-8 | \$ 904.74 |
| Grades 9-12 | \$ 906.93 |



Class Size Reduction Compliance

- Class Size Maximums:
 - PK-3 = 18
 - 4-8 = 22
 - 9-12 = 25
- Measured at the school-wide average for charter schools.
- Class Size Compliance Plans are due to FDOE by February 1.
 - Must include the signature of the charter's school board designee.
- No financial penalty due to noncompliance in 2023-24.

State-Funded Discretionary Supplement

State-Funded
Discretionary
Supplement

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

\$436,091,636 is allocated to the State-Funded Discretionary Supplement.

The State-Funded Discretionary Supplement funds the non-voted discretionary millage for operations for students awarded a Family Empowerment Scholarship.

This is a 100% state-funded allocation and is not distributed to school districts or charter schools.

Revenue Estimate Worksheet

1 (Insert district number in cell A1, enter, then strike F9. Your district data then pulls from Calculation Detail Sheets)

Revenue Estimate Worksheet for Charter School

Based on the 2023-24 FEFP Second Calculation

| | | | | |
|---|----------------------|----------------------------|-------------------------------|---------------------------------|
| School District: | Alachua | | | |
| 1A. 2023-24 FEFP State and Local Funding | | | | |
| Base Student Allocation | \$5,139.73 | Comparable Wage Factor: | 1.0000 | |
| | | Small District Factor | 1.0000 | |
| | | | | 2023-24 |
| | | | | Base Funding |
| Program | Number of FTE | Program Cost Factor | Weighted FTE (2) x (3) | (WFTE x BSA x CWF x SDF) |
| (1) | (2) | (3) | (4) | (5) |
| 101 Basic K-3 | | 1.122 | 0.0000 | \$ - |
| 111 Basic K-3 with ESE Services | | 1.122 | 0.0000 | \$ - |
| 102 Basic 4-8 | | 1.000 | 0.0000 | \$ - |
| 112 Basic 4-8 with ESE Services | | 1.000 | 0.0000 | \$ - |
| 103 Basic 9-12 | | 0.988 | 0.0000 | \$ - |
| 113 Basic 9-12 with ESE Services | | 0.988 | 0.0000 | \$ - |
| 254 ESE Level 4 (Grade Level PK-3) | | 3.706 | 0.0000 | \$ - |
| 254 ESE Level 4 (Grade Level 4-8) | | 3.706 | 0.0000 | \$ - |
| 254 ESE Level 4 (Grade Level 9-12) | | 3.706 | 0.0000 | \$ - |
| 255 ESE Level 5 (Grade Level PK-3) | | 5.707 | 0.0000 | \$ - |
| 255 ESE Level 5 (Grade Level 4-8) | | 5.707 | 0.0000 | \$ - |
| 255 ESE Level 5 (Grade Level 9-12) | | 5.707 | 0.0000 | \$ - |
| 130 ESOL (Grade Level PK-3) | | 1.208 | 0.0000 | \$ - |
| 130 ESOL (Grade Level 4-8) | | 1.208 | 0.0000 | \$ - |
| 130 ESOL (Grade Level 9-12) | | 1.208 | 0.0000 | \$ - |
| 300 Career Education (Grades 9-12) | | 1.072 | 0.0000 | \$ - |
| 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

| Additional FTE | Number of FTE | | | | 2023-24 Base Funding (WFTE x BSA x CWF x SDF) | |
|---|---|--------------------|------------------------------|------------------------------|---|---|
| | <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> | | | | | |
| Advanced Placement | | | | | \$ | - |
| International Baccalaureate | | | | | \$ | - |
| Advanced International Certificate | | | | | \$ | - |
| Industry Certified Career Education | | | | | \$ | - |
| Early High School Graduation | | | | | \$ | - |
| Small District ESE Supplement | | | | | \$ | - |
| Dual Enrollment | | | | | \$ | - |
| Total Additional FTE | | 0.0000 | Additional Base Funds | | \$ | - |
| Total Funded Weighted FTE | | 0.0000 | Total Base Funding | | \$ | - |
| 1B. Classroom Teacher and Other Instructional Personnel Salary Increase | | | | | | |
| <i>Maintenance and Growth Portions of the Salary Increase funds are part of the total Base Funding and are not treated as a separate allocation. Amounts are split out here for informative purposes and for the purposes of providing a total that may be used for calculating the administrative fee.</i> | | | | | | |
| Maintenance Portion (4.52% of Base Funding) | (g) (k) | \$ - | X | 4.52% | | |
| Growth Portion (1.41% of Base Funding) | (g) (k) | \$ - | X | 1.41% | | |
| Total Salary Increase Allocation | | | | | \$ | - |
| 2. ESE Guaranteed Allocation: | FTE | Grade Level | Matrix Level | Guarantee Per Student | | |
| Additional Funding from the ESE Guaranteed Allocation. Enter the FTE from 111,112 and 113 by grade and matrix level. Students who do not have a matrix level should be considered 251. This total should equal all FTE from programs 111, 112 and 113 above. | | PK-3 | 251 | \$ 975 | \$ | - |
| | | PK-3 | 252 | \$ 3,147 | \$ | - |
| | | PK-3 | 253 | \$ 6,422 | \$ | - |
| | | 4-8 | 251 | \$ 1,093 | \$ | - |
| | | 4-8 | 252 | \$ 3,265 | \$ | - |
| | | 4-8 | 253 | \$ 6,540 | \$ | - |
| | | 9-12 | 251 | \$ 778 | \$ | - |
| | | 9-12 | 252 | \$ 2,950 | \$ | - |
| | 9-12 | 253 | \$ 6,225 | \$ | - | |
| Total FTE with ESE Services | 0.00 | | | Total ESE Guarantee | \$ | - |

Revenue Estimate Worksheet

| | | | | | | |
|--|-------------------------|-------------|---|------------------------------------|------------------|--------------|
| 3A. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total UFTE to obtain school's | | | | | | |
| UFTE share. | Charter School UFTE: | <u>0.00</u> | ÷ | District's Total UFTE: | <u>31,792.99</u> | |
| | | | | = | <u>0.0000%</u> | |
| 3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E39 above by the district's total WFTE to obtain school's | | | | | | |
| WFTE share. | Charter School WFTE: | <u>0.00</u> | ÷ | District's Total WFTE: | <u>34,449.82</u> | |
| | | | | = | <u>0.0000%</u> | |
| 3C. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-scholarship UFTE to obtain school's | | | | | | |
| UFTE share. | Charter School UFTE: | <u>0.00</u> | ÷ | Scholarship UFTE: | <u>28,167.65</u> | |
| | | | | = | <u>0.0000%</u> | |
| 3D. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-virtual UFTE to obtain school's | | | | | | |
| UFTE share. | Charter School UFTE: | <u>0.00</u> | ÷ | District's Total Non-Virtual UFTE: | <u>31,501.57</u> | |
| | | | | = | <u>0.0000%</u> | |
| 3E. Divide school's Unweighted FTE (UFTE) total computed in Section 1, cell C28 above by the district's total non-scholarship and non-virtual UFTE to obtain school's | | | | | | |
| UFTE share. | Charter School UFTE: | <u>0.00</u> | ÷ | Virtual and Non- | <u>27,876.23</u> | |
| | | | | = | <u>0.0000%</u> | |
| 4. Educational Enrichment Share (Non-Virtual UFTE share) | | | | | | |
| | | (e) | | 8,718,375 | x | 0.0000% \$ - |
| 5. Discretionary Millage Compression Allocation | | | | | | |
| | .748 Mills (UFTE share) | (b) | | 7,378,835 | x | 0.0000% \$ - |
| 6. Safe Schools Allocation (Non-Virtual and Non-Scholarship UFTE share) | | | | | | |
| | | (f) | | 3,231,468 | x | 0.0000% \$ - |
| 7. Mental Health Assistance Allocation (Non-Scholarship UFTE share) | | | | | | |
| | | (b) | | 1,598,008 | x | 0.0000% \$ - |
| 8. Discretionary Local Effort (WFTE share) | | | | | | |
| | | (c) | | 17,902,555 | x | 0.0000% \$ - |
| 9. Proration to Funds Available (WFTE share) | | | | | | |
| | | (c) | | (248,219) | x | 0.0000% \$ - |



Revenue Estimate Worksheet

| | | | | | | |
|---|--|---|---------------------------|------------|--|--------------------------------------|
| 10. Class Size Reduction Funds: | | | | | | |
| | <u>Weighted FTE (not including Add-On)</u> | X | <u>CWF</u> | X | <u>Allocation factors</u> | |
| PK - 3 | 0.0000 | | 1.0000 | | 947.59 | = 0 |
| 4-8 | 0.0000 | | 1.0000 | | 904.74 | = 0 |
| 9-12 | 0.0000 | | 1.0000 | | 906.93 | = 0 |
| Total * | 0.0000 | | | | Total Class Size Reduction Funds \$ - | |
| <i>(*Total FTE should equal total in Section I, column (4) and should not include any additional FTE from Section I.)</i> | | | | | | |
| 11. Student Transportation | | | | (h) | | |
| | Enter All Adjusted Fundable Riders | | | | x | 560 \$ - |
| | Enter All Adjusted ESE Riders | | | | x | 1,745 \$ - |
| 12. Federally Connected Student Supplement | | | | (i) | | |
| | Impact Aid Student Type | | Number of Students | | Exempt Property Allocation | Impact Aid Student Allocation |
| | | | | | | Total |
| | Military and Indian Lands | | | | \$0.00 | \$0.00 \$ - |
| | Civilians on Federal Lands | | | | \$0.00 | \$0.00 \$ - |
| | Students with Disabilities | | | | \$0.00 | \$0.00 \$ - |
| | Total | | | | | \$ - |
| 13. Food Service Allocation | | | | (j) | | |
| | | | | | | Total \$ - |
| 14. Total Less Salary Increase Allocation (for administrative fee calculation) | | | | | (k) | \$ - |
| 15. Funding for the purpose of calculating the administrative fee for ESE charter schools. | | | | | (l) | |
| If you have more than a 75% ESE student population, please place a 1 in the following box: | | | | | | \$ - |

Administrative Fee

Administrative
Fee

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



School districts 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.



The 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 percent of those available funds shall be calculated based on unweighted FTE:

- FEFP, state and local
- 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)3.a.(II), F.S.

A sponsor may not charge or withhold any administrative fee against a charter school for any funds specifically allocated by the Legislature for teacher compensation according to s. 1002.33(20)(a)4, 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 students.

| | | | | |
|----|--|-------|----|-----------|
| 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 based on this amount:

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

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**
<https://www.fldoe.org/core/fileparse.php/7574/urlt/2324-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

Office of Funding and Financial Reporting

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

- Josh Bemis, Funding Director, Office of Funding and Financial Reporting
josh.bemis@fldoe.org
- James Andrews, Office of Funding and Financial Reporting
james.andrews@fldoe.org



www.FLDOE.org



www.FLDOE.org