

The Florida Education Finance Program (FEFP)

Introduction

Established in 1973, the FEFP was created to provide equalized funding to guarantee each student the availability of programs and services that are substantially equal regardless of geographic differences and varying local economic factors.

FEFP is used to calculate revenue allocations for 67 school districts plus lab schools, and Florida Virtual School. Included in the 67 school districts are multiple charter schools and the State Scholarship/Voucher programs.

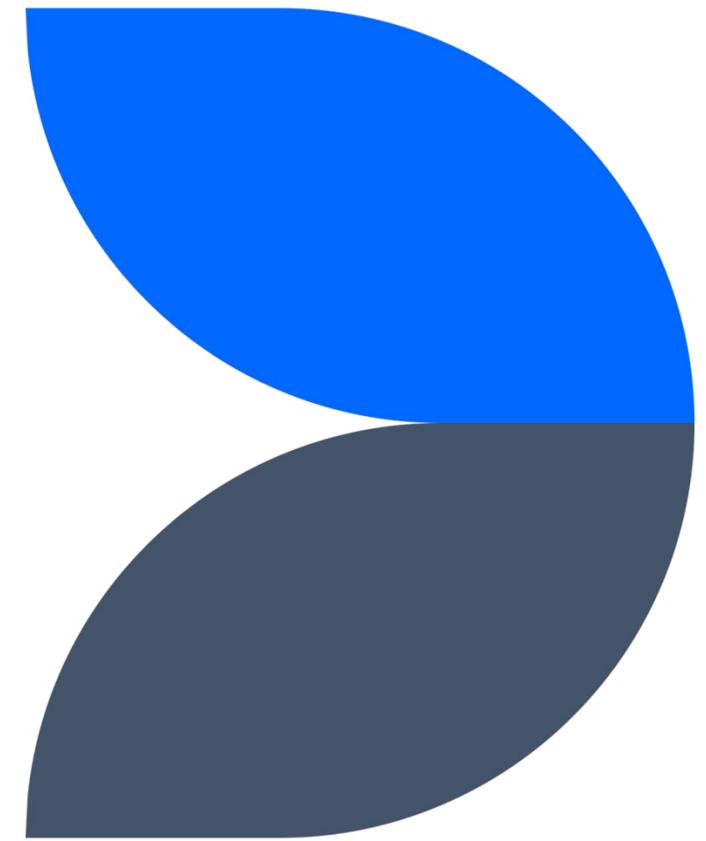
Legislature appropriates the total amount funded and the formula allocates dollars through a series of calculations.

FEFP

Requirements

There are seven requirements
for participation in the FEFP

Section 1011.60, Florida
Statutes

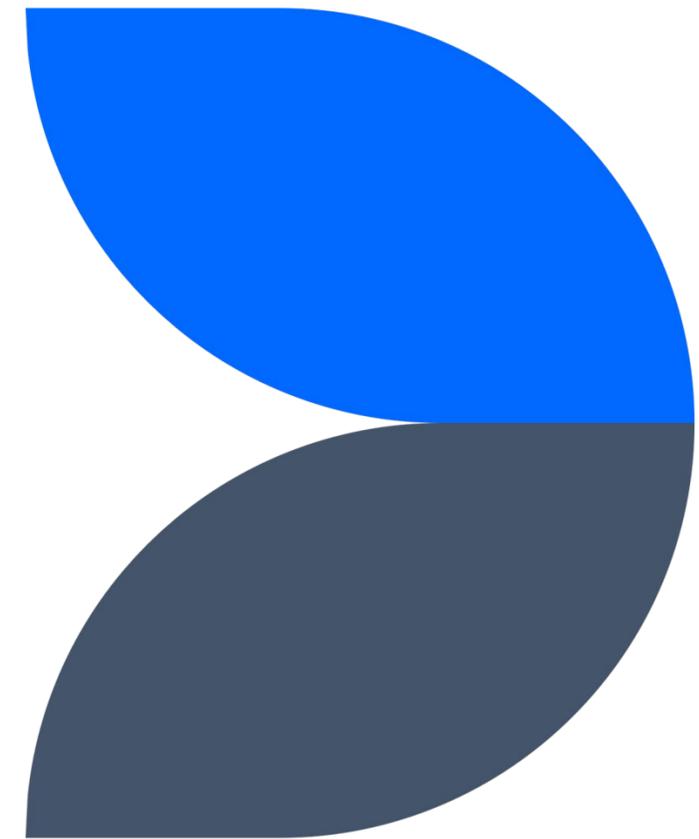


Requirements

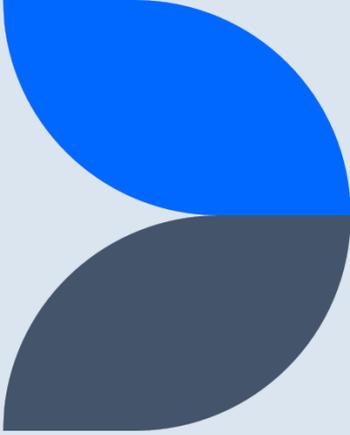
- 1) Maintain adequate and accurate records, including a system of internal accounts for individual schools, and file with the department, in correct and proper form, on or before the date due, each annual or periodic report that is required by the Florida Administrative Code. (F.A.C.)
- 1) Operate all schools for a term of 180 actual teaching days or the equivalent on an hourly basis. Upon written application, the Florida State Board of Education may prescribe procedures for altering this requirement.
- 1) Provide written contracts for all instructional personnel.
- 1) Expend funds for salaries in accordance with a salary schedule or schedules adopted by the school board, in accordance with Florida Statutes and the F.A.C.
- 1) Observe all requirements of the Florida State Board of Education relating to the preparation, adoption and execution of budgets for the district school system.
- 1) Levy the required local effort millage rate on the taxable value for school purposes of the district (see Required Local Effort)
- 1) Maintain an ongoing, systematic evaluation of the education program needs of the district and develop a comprehensive annual and long-range plan for meeting those needs.

Timeline of FEFP

The FEFP is calculated 5 times during the year to account for the certification of the tax roll and student FTE counts.



FEFP Calculations



	Month Received	Follows
First Calculation	March – May	Legislative Session – using estimated tax roll
Second Calculation	July	Certification of tax roll (Millage Rates)
Third Calculation	January	After October FTE Survey
Fourth Calculation	April	After February FTE Survey
Fifth Calculation	New Fiscal Year	Actual DJJ & Virtual Summer FTE

FEFP – Base Funding

Unweighted FTE (UFTE)

X Program Cost Factors

= Weighted FTE (WFTE)

WFTE

X Base Student Allocation (BSA)

X CWF (comparable wage factor)

= Base FEFP

Unweighted Full Time Equivalent

Student enrollment projections

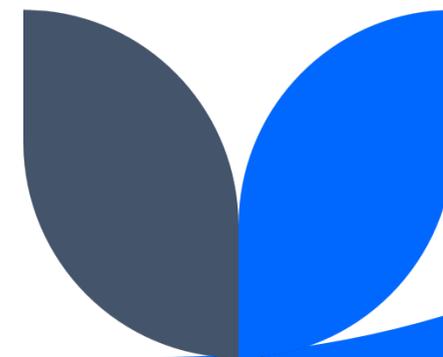
Full Time Equivalent (FTE) Students

Requires 180-day school year (or the equivalent on an hourly basis)

~720 net hours of instructional time for Kindergarten* – Grade 3
180 days X 4 hours per day

~900 net hours of instructional time for Grades 4 - 12
180 days X 5 hours per day

*Include any students who are in an authorized prekindergarten ESE program.



Why is FTE different than Enrollment?

- Timing: Two Survey's – .50 FTE earned in each
- Additional considerations: Add on FTE for special programs
- Partial day attendance
- Recalibration

Recalibration –

Two students both attending full day at traditional school

Student Jane Doe – full day at traditional school only	
Period 1	0.1429
Period 2	0.1429
Period 3	0.1429
Period 4	0.1429
Period 5	0.1429
Period 6	0.1429
Period 7	0.1429
	1.0000

Student John Doe – full day at traditional school but also takes a virtual course after school			
Period 1	0.1250	}	
Period 2	0.1250		
Period 3	0.1250		
Period 4	0.1250		
Period 5	0.1250		0.875
Period 6	0.1250		
Period 7	0.1250		
Virtual course	0.1250		
	1.0000		

Add-On Weighted FTE

Florida Statute 1011.62

Advanced Placement FTE

Advanced Placement Capstone Diploma FTE

International Baccalaureate (IB) Exam FTE

International Baccalaureate (IB) Diploma FTE

AICE Diploma FTE

AICE Score FTE

Isolated Schools FTE

ESE Supplement FTE

Early Graduation FTE

Industry Certified Career Ed. Supplement FTE

Dual Enrollment Degree FTE

Dual Enrollment FTE

Program Cost Factors

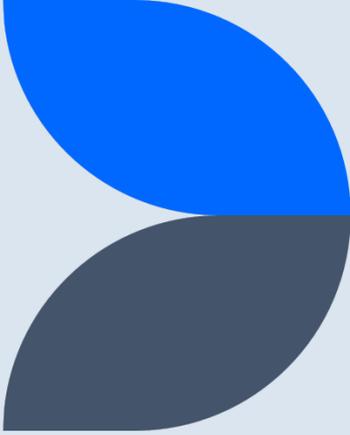
Education program cost factors assure that each program receives an equitable share of funds in relation to its relative cost per student.

~Not all education programs cost the same to provide.

~This year there are 7 statutorily established education programs.

~Through the annual program cost report, districts report the expenditures for each FEFP program. The cost per FTE student of each FEFP program is used to produce an index of relative costs, with the cost per FTE of Basic, Grades 4-8, established as the 1.000 base.

Program Cost Factors – 2024/25



Program Name: Basic	Program Number	Program Cost Factor	Approximate funding
Basic Education Grades K-3/ with ESE Services	101 / 111	1.122	+ 629.06
Basic Education Grades 4-8/ with ESE Services	102 / 112	1.000	
Basic Education Grades 9-12/ with ESE Services	103 / 113	0.988	(117.28)
ESOL/Intensive English Grades K-12	130	1.208	+ 1,023.55
Career Education Grades 9-12	300	1.072	+ 421.15
ESE Support Level IV	254	3.706	+ 14,377.65
ESE Support Level V	255	5.707	+ 26,612.25

FEFP – Base Student Allocation

Determination of base student allocation.—The base student allocation for the Florida Education Finance Program for kindergarten through grade 12 shall be determined annually by the Legislature and shall be that amount prescribed in the current year's General Appropriations Act.

2024/25 - \$5,330.98



FEFP – Comparable Wage Factor

Previously District Cost Differential

Recent legislation changed this to eliminate any reduction in funding due to this component.



State Funding Categories

- 0.748 Mills Discretionary Compression
- State-Funded Discretionary Contribution
- Student Transportation
- Safe Schools Allocation
- Mental Health Assistance Allocation
- ESE Guaranteed Allocation
- Educational Enrichment Allocation
- DJJ Supplemental Allocation
- Federally Connected Student Supplement
- State-Funded Discretionary Supplement

0.748 Mills Discretionary Compression

Florida Statute 1011.62 (5)

If any school district levies the full 0.748 mill levy, and it generates an amount of funds per UFTE student that is less than the state average amount per UFTE student, the school district shall receive a discretionary millage compression supplement that, when added to the funds generated by the district's 0.748 mill levy, shall be equal to the state average as provided in F.S. 1011.62(5).

0.748 Mills Discretionary Compression

Florida Statute 1011.62 (5) – Must levy .748 discretionary to be eligible

For example:

A levy of 0.748 in Union County equals per UFTE \$138.10

State Average \$834.35

Additional Allocation \$696.25 per UFTE

A levy of 0.748 in Monroe County equals per UFTE \$4,459.30

State Average \$834.35

Additional Allocation \$0 per UFTE

State-Funded Discretionary Contribution

Florida Statute 1002.32 (9)(a) and 1002.37 (3)(f)

The State-funded discretionary contribution is created to fund the nonvoted discretionary millage for operations pursuant to s. 1011.71(1) and (3) by the value of 96 percent of the current year's taxable value for school purposes for the school district in which the lab school is located.

Developmental research schools (lab schools) and Florida Virtual School (FLVS) are established as separate school districts for purposes of FEFP funding. Section 1002.32(9) authorizes the calculation and allocation of funds for the lab schools in lieu of discretionary local tax revenue that is generated for district students by the tax base of the district where the school is located.

Safe Schools

Florida Statute 1011.62 (12)

Provides for authorized activities based on the following funding guidelines:

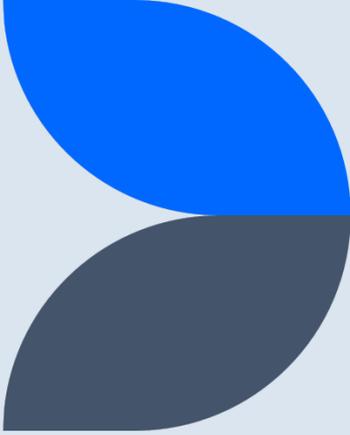
~minimum allocation of \$250,000 per district or lab school (\$18,500,000)

Of the remaining amount:

~33% of the remaining amount is based on each district's crime index as published by the Florida Department of Law Enforcement (\$76,395,000)

~67% of the remaining amount is based on the district's share of the states total nonvirtual, non-scholarship unweighted student enrollment (\$155,105,000).

ESE Guaranteed Allocation



Florida Statute 1011.62 (1)(f)

- Provides for educational programs and services for exceptional students who are not in programs 254 and 255.
- Previously there were additional weighted categories (251, 252, & 253.) These were collapsed into grade level categories labeled “Basic with ESE services.” (111, 112, & 113)
- The calculation rolls a per student amount by district, where a “maximum” stated amount (\$2,056.31) serves as the allocation per FTE, unless the rolled amount is higher.

Mental Health Assistance Allocation

Florida Statute 1011.62(13)

Provided to help establish or expand school-based mental health care. Before receiving funds, school districts are required to annually develop and submit a plan outlining the local program and planned expenditures to their school boards for approval.

Each school district will receive a minimum of \$100,000, and the remaining balance will be distributed proportionally to districts based on their total unweighted student enrollment.

Educational Enrichment Instruction

Florida Statute 1011.62 (7)

Previously titled Supplemental Academic Instruction (SAI)

Includes additional funding for Turnaround Schools

The educational enrichment allocation is created to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of students in grades kindergarten through 12. Educational enrichment activities and services may be provided in a manner and at any time during or beyond the regular 180-day term identified by the school district as being the most effective and efficient way to best help the student progress from grade to grade and graduate from high school.

DJJ Supplemental Allocation

Florida Statute 1011.62 (9) and 1003.52 (12)

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

Based on the WFTE in the juvenile justice education programs multiplied by both the state average class size allocation factor and the districts' comparable wage factor.

Student Transportation Allocation

Florida Statute 1011.68

Provides for transportation of students under the following conditions:

- ~Student lives 2 miles or more from school
- ~Student with disability or in a teen parent program
- ~Student in a prekindergarten program
- ~ Career, dual enrollment, or students with disabilities transported from one location to another
- ~ hazardous walking designation for grades K-6 students.

Generally provides less than 50% of the cost of transporting.

Federally Connected Student Supplement

Florida Statute 1011.62(10) - a district's total Federally Connected Student Supplement allocation is the sum of the student allocation and an exempt property allocation.

FEFP – Total of all categories

2024-2025 Third Calculation

The total of the Base FEFP funding and the other State funded categories is funded through a combination of State revenues and Local revenues.

Total FEFP and State Categoricals = \$28,590,844,425

State Contribution = \$15,604,421,458

Required Local Effort = \$12,986,422,967

Required Local Effort

Florida Statute 1011.62(4)

Each school board participating in the state allocation of funds for the current operation of schools must levy the millage set for its required local effort from property taxes.

The Florida legislature sets the amount and each districts share is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Florida Department of Revenue.

Proration to Appropriation:

Funding Reduction

When the total state FTE comes in higher than forecast or other calculations in the formula result in funding above the total state contribution, the per student funding is reduced.



Categories outside the FEFP

Class Size Reduction – A separate per student allocation, based on UFTE, excluding virtual FTE.

- K-3: \$950.92
- 4-8: \$907.92
- 9-12: \$910.12

State-Funded Discretionary Supplement - The component of each student's Family Empowerment Scholarship to compensate for the .748 millage levy is funded from state funds only.

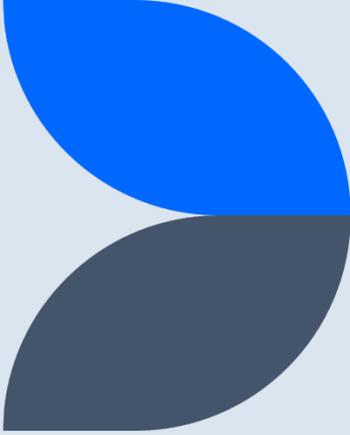
Family Empowerment Scholarship Program

Florida Statute 1002.394

There are two subprograms that provide scholarship options for students with varying needs:

- ~FES for Educational Options (FES EO)
- ~FES for Students with Unique Abilities (FES UA)

Family Empowerment Scholarship



- Since Fiscal Year 2019-2020, the FES program has been funded in the FEFP.
- DOE must report scholarship students for FEFP funding and cross-check lists from eligible SFOs against FTE student membership data to prevent duplication. However, when determining state FEFP withholding for school districts, DOE relies on payment data from its Office of K-12 School Choice rather than the reported number of scholarship students.
- The chart displays differences between two data sources. Column 1 shows the state FEFP amount linked to reported scholarship students, while column 2 shows the state FEFP withheld from the payment data file. Column 3 highlights the difference between columns 1 and 2.

Fiscal Year²²	Amount Based on Reported FES FTE	Amount State FEFP Withheld	Difference
	Column 1	Column 2	Column 3
2019-20	\$117,169,942	(\$102,864,030)	\$14,305,912
2020-21	\$220,547,038	(\$220,409,122)	\$137,916
2021-22	\$775,315,560	(\$792,101,625)	(\$16,786,065)
2022-23	\$1,273,041,031	(\$1,311,503,892)	(\$38,462,861)
2023-24	\$1,936,037,157	(\$2,027,861,532)	(\$91,824,375)
2024-25	\$3,139,321,681	(\$3,187,329,803)	(\$48,008,122)

Summary – Questions?

Resources:

Florida Statutes

Florida School Law Book

Florida Department of Education

State Board of Education Administrative Code

Thank you