

**ORANGE COUNTY PUBLIC SCHOOLS  
2019-2020 FEFP BUDGET ANALYSIS**

The most important parts of the fiscal year (FY) 2019-2020 General Appropriations Act (GAA) for Florida public school students are the provisions that provide funds for the Florida Education Finance Program (FEFP) and that specify how the revenue is to be spent. Described below are the most important items in the FEFP as approved by the 2019 regular session of the Florida Legislature. References are made to “potential” funds because the FEFP is calculated five times each year, and changes in property values reported in the Second Calculation, and enrollment and program changes reported in the Third, Fourth, and Fifth Calculations can change the totals highlighted below.

The items below are displayed and calculated on the accompanying spreadsheet that presents district level comparisons between the FY 2019-2020 FEFP funds for the district with the FEFP FY 2018-2019 Fourth Calculation and the FEFP First Calculations of 2007-2008 and 2011-2012.

1. Total potential district funds appropriated are \$1,605,217,274, an increase in total funds of \$80,911,308 compared to the total funds in the FY 2018-2019 Fourth Calculation.
2. There are 210,457.18 recalibrated Unweighted Full Time Equivalent (UFTE) students projected for 2019-2020, an increase of 3,763.94 UFTE from the FY 2018-2019 Fourth Calculation total of 206,693.24.
3. The average dollars per recalibrated Unweighted Full Time Equivalent student (UFTE) is \$7,627.29, an increase in average dollars per UFTE student of \$252.56.
4. The Base Student Allocation (BSA) the starting value used to calculate the entire FEFP increased from \$4,204.42 to \$4,279.49, an increase of \$75.07 per Weighted Full Time Equivalent (WFTE) student.
5. The Base FEFP funding is projected to be \$1,022,116,855, compared to the Fourth Calculation total of \$978,111,613. That is a projected increase of about \$44,005,242.
6. The increase in base funding, the district’s “flexible funds,” will have to pay for the increase in Florida Retirement System (FRS) rates. That will consume about \$2,492,000 of the new “flexible funds.”
7. The conference agreement reduced the revenue for the Digital Classrooms Allocation for the district by \$2,708,906. During the presentation of the Final Conference Report to the House of Representatives, the Pre-K-12 Education Appropriations Subcommittee Chair stated that the revenue from this reduction was moved to the funding base and was used to help increase the Base Student Allocation. Therefore, if the district needs to continue to fund Digital Classrooms it will have to use the flexible funds that the Chair also said was the source of possible teacher pay raises.
8. Several new mandatory expenses were added to the FEFP that will consume a substantial portion of the \$80,911,308 increase in total potential funds provided by the Legislature. These new mandatory expenses included the following items.

The Best and Brightest Teacher and Principal Bonus Program:	\$21,273,282
Turnaround Supplemental Services Allocation:	\$2,978,055
Increase in Safe Schools Allocation:	\$1,604,336
Increase in Mental Health Assistance Allocation:	\$492,794
Increase in Employer FRS Rates:	\$2,492,000
Increased Cost of Student Enrollment Growth:	<u>\$28,191,910<sup>1</sup></u>
Total Increases in Required Expenses:	<u>\$57,032,377</u>

<sup>1</sup> Adjusts -\$137/UFTE for expenses already listed.

The FY 2019-2020 FEFP increases total potential funds by \$80,911,308. Of that total, \$57,032,377 are committed to expenditures required by the Legislature. Revenue not encumbered by the Legislature totals \$23,878,931, or 1.5% of the total potential funds.

The district has an increase of 1.5% of FEFP revenue to pay for any compensation increases and any other cost increases incurred by the district in FY 2019-2020.

The district spreadsheet compares the FY 2019-2020 FEFP to the Fourth Calculation for FY 2018-2019, and to the FY 2007-2008 First Calculation, the pre-recession high, and the FY 2011-2012 First Calculation the lowest FEFP in the recession. It is interesting to notice that, despite what Legislative leaders have reported as record funding, UFTE enrollment has increased 37,471.33 from 2007-2008 to 2019-2020, but the ESE Allocation is \$807,368 lower in FY 2019-2020 than it was in FY 2007-2008.