



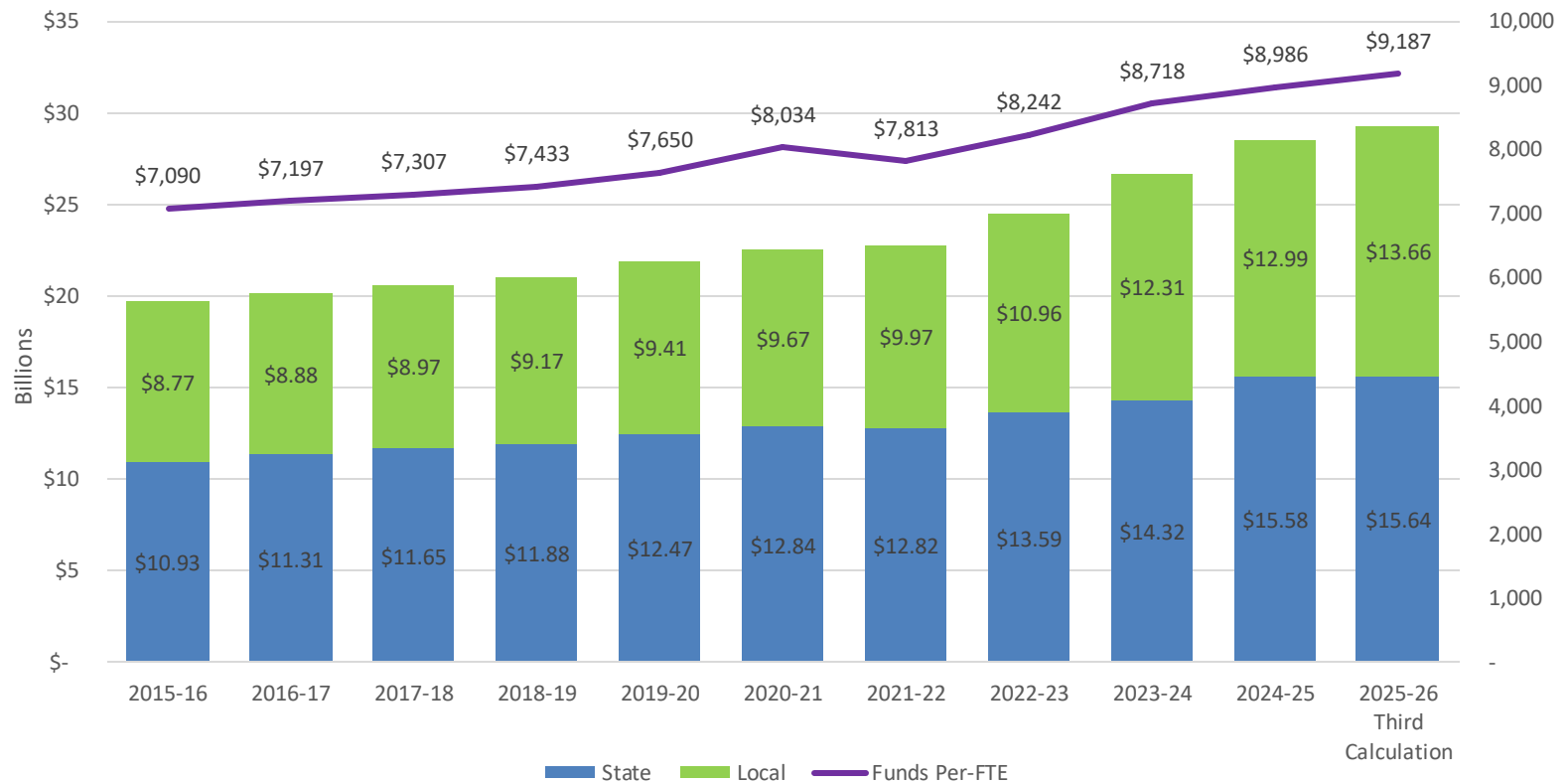
2025-26 Florida Education Finance Program (FEFP)

Presented By:
Jeffrey Rockwell
Office of Funding and Financial Reporting
Division of Finance and Operations

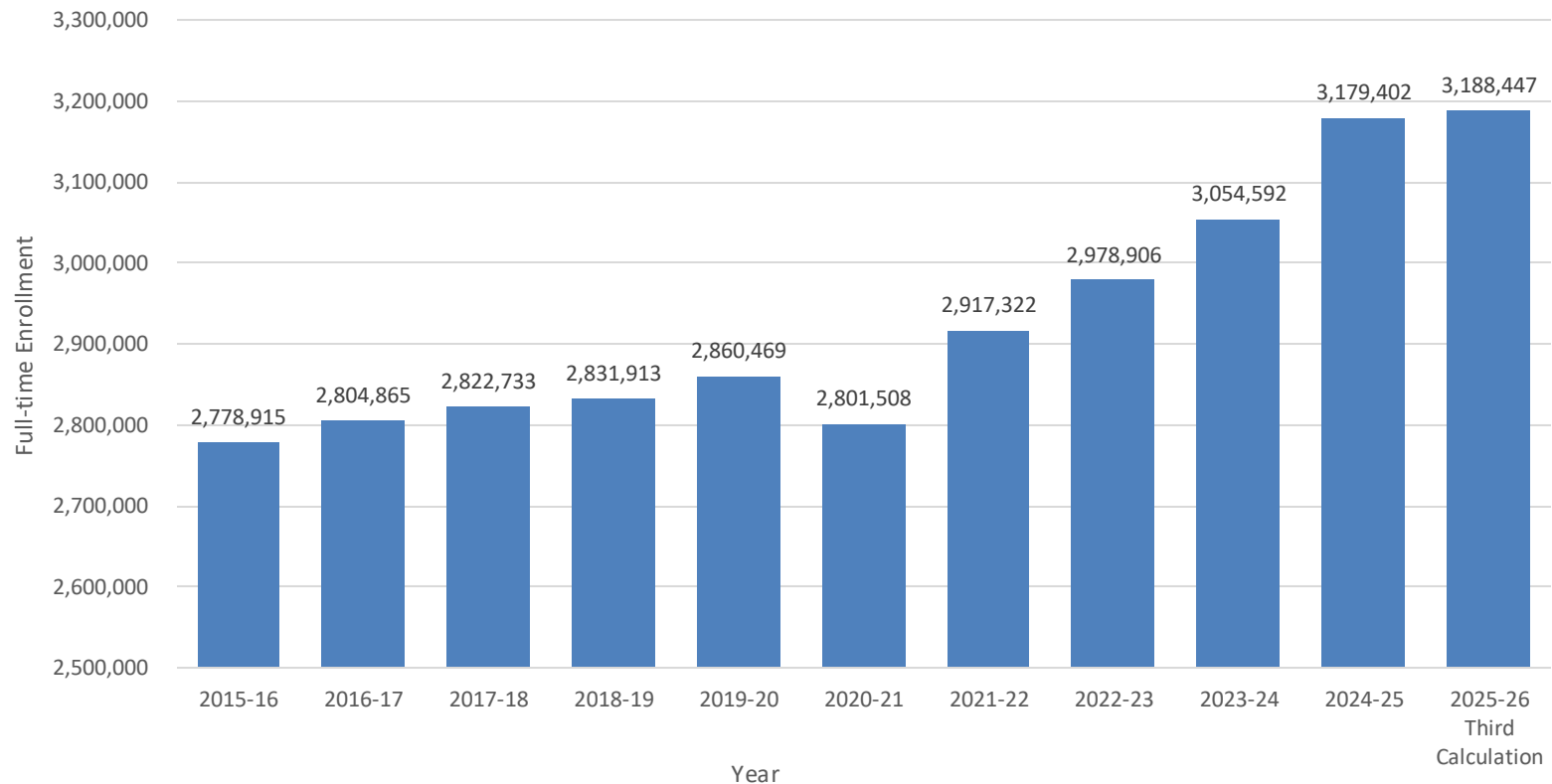
FAMIS Summer Conference

June 2026

Historical Total FEFP Funding



FTE History



2025-26 FEFP Third Calculation

FTE Students 3,188,446.61	×	Program Weights	=	Weighted FTE Students 3,415,442.46	×	Base Student Allocation (BSA) \$5,372.60	×	Comparable Wage Factor (CWF)	×	Small District Factor (SDF)	=
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Base Funding \$18,585,125,437	+	DJJ Supplemental Allocation \$2,590,153	+	Educational Enrichment Allocation \$837,369,104	+	ESE Guaranteed Allocation \$1,399,805,712	+	Mental Health Assistance Allocation \$180,000,000	+	Safe Schools \$290,000,000	+
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Student Transportation Allocation \$565,994,313	+	0.748 Mill Discretionary Compression \$468,729,396	+	Federally Connected Student Supplement \$17,173,097	+	State-Funded Discretionary Contribution \$49,430,597	+	Academic Acceleration Options Supplement \$596,771,896	=	Gross State and Local FEFP \$22,992,989,705	-
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Required Local Effort \$10,909,379,489	+	Educational Enrollment Stabilization \$6,809,059	=	Net State FEFP \$12,090,419,275	+	Class Size Reduction \$2,685,156,882	+	State-Funded Discretionary Supplement \$859,833,303	=	Total State Funding \$15,635,409,460	+
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Required Local Effort \$10,909,379,489	+	0.748 Mill Discretionary Local Effort \$2,748,622,155	=	Total Funding \$29,293,411,104
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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.
2nd Calculation	July – Upon receipt of tax roll	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year-Est.
3rd Calculation	Upon receipt of Survey 2	Survey 1 – Actual Survey 2 – Actual Survey 3 – Estimate	Survey 4 – Estimate Survey 5 – Prior-Year Act.
4th 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 13-17, 2026

Due Date: July 31, 2026

State Processing: July 27-September 11, 2026

Final Update/Amendment: September 30, 2026

Survey 2

Survey Week: October 5-9, 2026

Due Date: October 16, 2026

State Processing: October 12- November 6, 2026

Final Update/Amendment: December 15, 2026

Survey 3

Survey Week: February 8-12, 2027

Due Date: February 19, 2027

State Processing: February 15 - March 5,
2027

Final Update/Amendment: April 15, 2027

Survey 4

Survey Week: June 14-18, 2027

Due Date: July 2, 2027

State Processing: June 21-July 9, 2027

Final Update/Amendment: August 15, 2027

FTE Certification Letters

- After each survey, districts must certify their FTE in a 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)

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



The 2025-26 third calculation unweighted full-time equivalent student enrollment is 3,188,446.61.

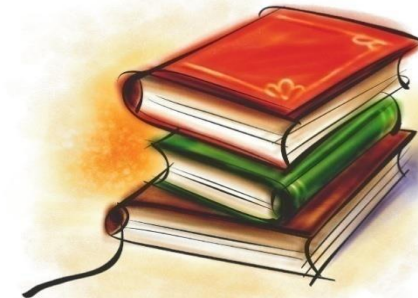
FEFP Programs

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

Group 1

130 – English for Speakers of
Other Languages (ESOL)
254 - ESE, Level IV
255 - ESE, Level V
300 - Career Education, Grades
9-12

Group 2



2025-26 Program Cost Factors

General Appropriations Act

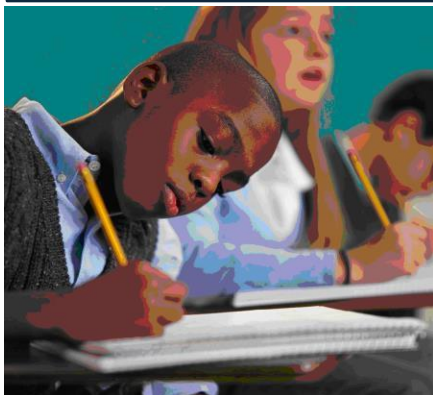
Basic, Grades K-3 (101)	1.108
Basic, Grades 4-8 (102)	1.000
Basic, Grades 9-12 (103)	0.972
ESE, Level IV (254)	3.609
ESE, Level V (255)	6.064
ESOL (130)	1.165
Career, Grades 9-12 (300)	1.081

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)	1.108
Basic 4-8 with ESE services (112)	1.000
Basic 9-12 with ESE services (113)	0.972

Weighted Full-Time Equivalent (WFTE)

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



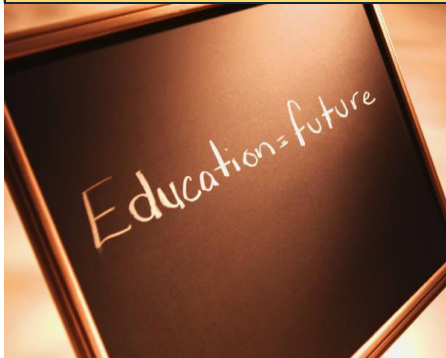
The third calculation 2025-26 weighted student count is 3,415,442.46.

Includes Additional or Add-On FTE:

- Isolated Schools Supplement
- Small District ESE Supplement

Base Funding

Authority:
s. 1011.62, F.S.



Weighted FTE x BSA x CWF x SDF
= Base Funding

The Base Funding for the 2025-26 fiscal year is \$18,585,125,437, around 63% of total operating funds.

Base Student Allocation (BSA)

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 2025-26 is \$5,372.60.

Small District Factor

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

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

The SDF is set at 1.0373 for 2025-26.

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 school districts. The CWF is set at the greater of the calculated value or 1.000.

State-Funded Discretionary Contribution

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



Provides \$49,430,597 for lab schools and Florida Virtual School (FLVS).

Lab schools and the FLVS are separate school districts for purposes of FEFP funding.

Funds for lab schools and the FLVS are authorized in lieu of discretionary local tax revenue.

Academic Acceleration Options Supplement

Authority:
s. 1011.62(17),
F.S.

Provides supplemental funding to assist school districts in providing acceleration options through Advanced Placement, International Baccalaureate, Advanced International Certificate of Education, Early Graduation and industry certification programs.

The supplement is based on each school district's proportionate share of the state's total academic acceleration values.

\$596,771,896 is provided for the Academic Acceleration Options Supplement.

0.748 Mill Compression

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

Provides \$468,729,396 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

Authority:
Appropriations
Act
s. 1011.62(12)



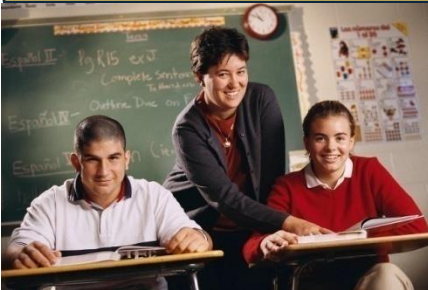
Provides \$290,000,000 for safe school activities, with priority given to safe school officers.

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 nonvirtual and nonscholarship unweighted student enrollment.

Educational Enrichment Allocation (EEA)

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



\$837,369,104 is provided 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

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



Provides \$1,399,805,712 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 through the FEFP, based on the appropriate basic program weight for their grade level.

Department of Juvenile Justice (DJJ) Supplemental Allocation

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



\$2,590,153 is provided for the DJJ Supplemental Allocation.

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

The allocation is based on the WFTE in the juvenile justice education programs multiplied by both the DJJ Factor (\$916.64) and the comparable wage factor.

Student Transportation

Authority:
s. 1011.68, F.S.

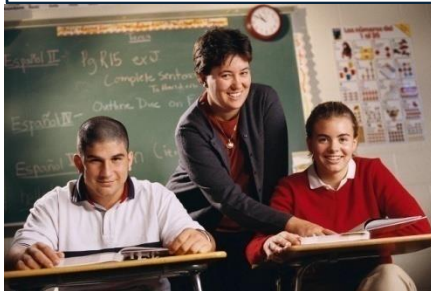


\$565,994,313 is provided for Student Transportation.

The Student Transportation funding formula provides funds for school district transportation based on each district's pro rata share of state-transported students.

Federally Connected Student Supplement

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

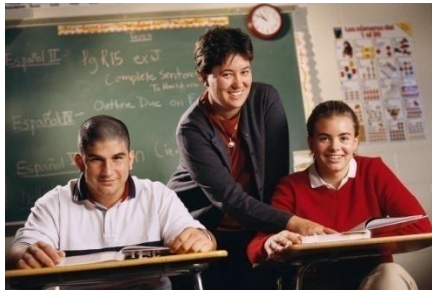


\$17,173,097 has been allocated for the Federally Connected Student Supplement.

- 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 (cont.)

Authority:
s. 1011.62(10),
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 (\$161). Qualifying students with disabilities receive an additional 10.5% of the BSA (\$564). Qualifying students are reported in Survey 3.

Mental Health Assistance Allocation

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

\$180,000,000 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

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

\$1,356,579,107 is provided for the Classroom Teacher Salary and Other Instructional Personnel Salary Increase.

- These funds are included in the BSA.
- 6.67% of base funding is to maintain prior-year salary increases for classroom teachers and other instructional personnel through the Salary Increase Allocation.

Salary Increase Allocation (cont.)

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

0.54% is for school districts and charter schools to:

- Increase personnel compensation costs;
- Increase salaries for full-time classroom teachers with at least two years of full-time experience teaching at a Florida public school; or
- Increase salaries for other full-time instructional personnel.

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 FEFP.

The Florida Legislature prescribes the aggregate RLE for all school districts collectively as an item in the General Appropriations Act.

Required Local Effort (cont.)

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

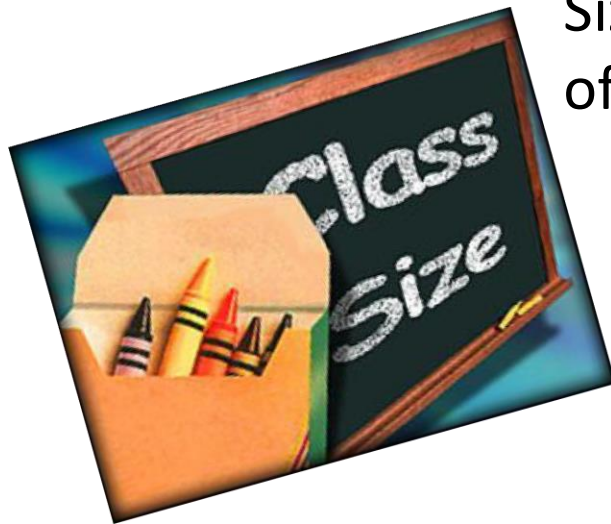


The total adjusted amount for RLE is \$10,909,379,489. This represents a state average RLE millage rate of 3.092.

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

\$2,685,156,882 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	\$ 958.42
Grades 4-8	\$ 915.09
Grades 9-12	\$ 917.30

Class Size Compliance

- Class Size Maximums:
 - PK-3 = 18; 4-8 = 22; 9-12 = 25
- Measuring core courses at the classroom level for traditional public schools, and at the school wide average for charter schools and district-operated schools of choice.
- Class Size Compliance plans are due to the Florida Department of Education February 1.
 - Must include the signature of the district's school board designee or charter's school board designee.

State-Funded Discretionary Supplement

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

\$859,833,303 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 fully state-funded allocation.
These funds are not distributed to school districts.

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 to pay student scholarships.

Scholarship Programs (cont.)

Family Empowerment Scholarships

Authority:
s. 1002.394,
F.S.

- Students reported by a school district that also appear on the FES payments files are known as “matched” students.
- When the department loads FES FTE, matched students are not loaded as FES FTE.
- FTE reported by school districts stay with the school district.
- Example: Student reported by district in survey 2 who received Q1 and Q2 FES payments.

District reported FTE: 0.50 FTE	Final district FTE: 0.50 FTE
FDOE reported FES FTE: 0.25 (Q1) + 0.25 (Q2) = 0.50 FTE	Final FES FTE: 0.00 FTE

Educational Enrollment Stabilization

Authority:
s. 1011.62(19),
F.S.

Provides supplemental state funding to school districts that experience fluctuations in FTE throughout the year when compared to projections.

Maintains district per-FTE funding amount at the greater of the amount established in the conference or second FEFP calculation.

\$6,809,059 has been used by this program at this point in the 2025-26 fiscal year.

Useful Tools

- [FEFP Calculations](#)
- [FTE General Instructions](#)
- [FTE Reporting Memoranda](#)
- [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

(850) 245-0405

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

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www.FLDOE.org

