



FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FUNDING

Charter School Conference

October 2025

www.FLDOE.org

Topics

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

Florida Education Finance Program

- Primary mechanism for funding operating costs of Florida school districts.
- Established by the Florida Legislature in 1973.
- Funded through both state and local revenue sources.
- Calculated five times a year.

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 here: [2526-surveydates](#)

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

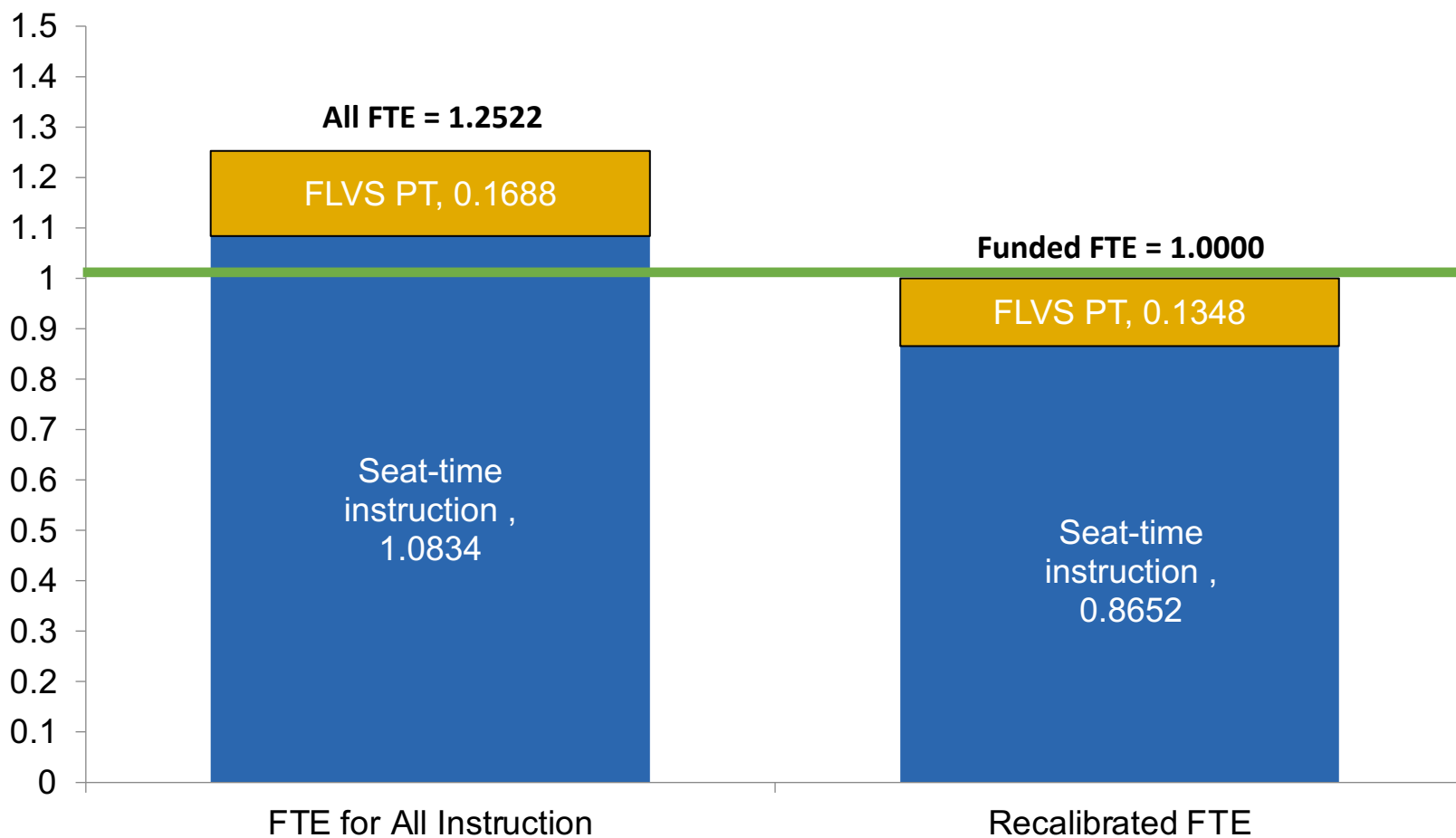
Unweighted FTE vs Weighted FTE

- Unweighted FTE (UFTE) is FTE reported by each school district to the department.
 - FTE recalibration caps the FTE each student earns at 1.0.
- Each UFTE student is reported in an FEFP program number.
- Each program number has an associated cost factor that, once applied to UFTE, results in weighted FTE.
- Example:
 - $UFTE = 123.45$
 - $Cost\ Factor = 1.122$
 - $Weighted\ FTE = 123.45 \times 1.122 = 138.51$

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 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.
2 nd Calculation	July – Upon receipt of tax roll	Survey 1 – Projection Survey 2 – Projection Survey 3 – Projection	Survey 4 – Projection Survey 5 – Prior Year-Est.
3 rd Calculation	Upon receipt of Survey 2	Survey 1 – Actual Survey 2 – Actual Survey 3 – Estimate	Survey 4 – Estimate Survey 5 – Prior-Year Act.
4 th 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.

Florida Education Finance Program

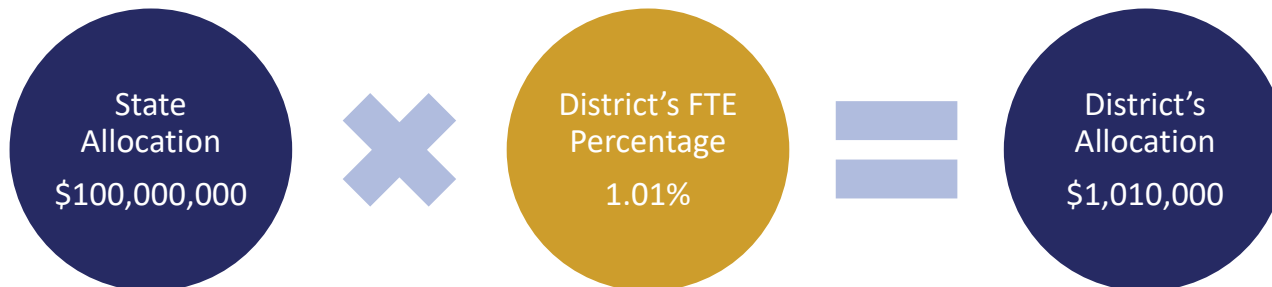
- The FEFP has 15 individual components in the 2025-26 fiscal year.
- Most components are distributed on FTE student membership, but some are distributed on other factors or a combination of factors.
- Some allocations have a set appropriation and can be allowed to increase/decrease.
- Can also be tied to a specific appropriation amount.

2025-26 FEFP Second Calculation

FTE Students 3,234,902.49	×	Program Weights	=	Weighted FTE Students 3,457,442.84	×	Base Student Allocation (BSA) \$5,372.60	×	Comparable Wage Factor (CWF)	×	Small District Factor (SDF)	=
Base Funding \$18,815,244,199	+	DJJ Supplemental Allocation \$2,571,114	+	Educational Enrichment Allocation \$848,223,651	+	ESE Guaranteed Allocation \$1,366,259,120	+	Mental Health Assistance Allocation \$180,000,000	+	Safe Schools \$290,000,000	+
Student Transportation Allocation \$565,994,313	+	.748 Mill Discretionary Compression \$456,433,608	+	Federally Connected Student Supplement \$16,183,980	+	State Funded Discretionary Contribution \$46,590,180	+	Academic Acceleration Options Supplement \$596,771,896	=	Gross State and Local FEFP \$23,184,272,061	-
Required Local Effort \$10,909,379,489	=	Net State FEFP \$12,274,892,572	+	Class Size Reduction \$2,732,978,359	+	State Funded Discretionary Supplement \$858,566,695	=	Total State Funding \$15,866,437,626	+	Required Local Effort \$10,909,379,489	+
.748 Mill Discretionary Local Effort \$2,748,622,155	=	Total Funding \$29,524,439,270									

General Allocations

- Most allocations distribute a fixed total amongst all districts based on a specific factor, such as FTE student membership.
- Example:
 - Total Statewide FTE = 2,983,464.64
 - District FTE = 30,172.37
 - District's FTE Percentage = 1.01%



Base Funding Calculation

FTE

Full-Time Equivalent Student

X

PCF

Program Cost Factor

=

WFTE

Weighted Full Time Equivalent Student

X

BSA

Base Student Allocation **2025-26 = \$5,372.60**

X

CWF

Comparable Wage Factor

X

SDF

Small District Factor

=

BASE FUNDING

2025-26 Program Cost Factors

Basic Programs	Grade Levels	Cost Factor
101	K-3	1.108
102	4-8	1.000
103	9-12	0.972
ESE Programs	Grade Levels	Cost Factor
111	K-3	1.108
112	4-8	1.000
113	9-12	0.972
254	K-12	3.609
255	K-12	6.064
ESOL (ELL)	Grade Levels	Cost Factor
130	K-12	1.165
Career Education	Grade Levels	Cost Factor
300	9-12	1.081

2025-26 Changes

- The base student allocation (BSA) was increased by \$41.62 to a total of \$5,372.60.
- The Academic Acceleration Options Supplement was created to provide an alternative funding source (\$596 million) for the Base Funding previously generated by Add-On FTE.
- Salary Increase Allocation growth funds restricted to certain staff and personnel compensation.

Salary Increase Allocation

- The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation (formerly TSIA) was rolled into Base Funding in 2023-24.
 - 6.67 percent of Base Funding is used to maintain prior year increases
 - 0.54 percent of Base Funding is used for 2025-26 salary increases
- Growth funds used to pay for personnel compensation, increase the minimum base teacher salary, or provide salary increases to teachers or instructional personnel.
- Teachers must have two years of full-time teaching experience in a Florida public school.

ESE Guaranteed Allocation

- This allocation provides for the additional services needed for basic ESE students (111/112/113).
- Districts receive \$2,113.61 per-FTE, or their prior year funds per-FTE.
- Districts should continue to allocate these funds to charters based on the number of students in each matrix level and the 2000-01 ESE Funding amounts, as recommended in the Charter 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	\$ 958.42
Grades 4-8	\$ 915.09
Grades 9-12	\$ 917.30

$$\begin{array}{c}
 \text{WFTE} \\
 1,000.00
 \end{array}
 \times
 \begin{array}{c}
 \text{CSR} \\
 \text{Factor} \\
 \$958.42
 \end{array}
 \times
 \begin{array}{c}
 \text{CWF} \\
 1.000
 \end{array}
 =
 \begin{array}{c}
 \text{CSR} \\
 \$958,420
 \end{array}$$

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 2025-26.

State-Funded Discretionary Supplement

State-Funded
Discretionary
Supplement

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

\$858,566,695 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 2025-26 FEFP Second Calculation

School District:

Alachua

1A. 2025-26 FEFP State and Local Funding

Base Student Allocation

\$5,372.60

Comparable Wage Factor:

1.0000

Small District Factor

1.0000

Program	Number of FTE	Program Cost Factor	Weighted FTE (2) x (3)	2025-26 Base Funding	
				(WFTE x BSA x CWF x SDF)	
(1)	(2)	(3)	(4)	(5)	
101 Basic K-3		1.108	0.0000	\$	-
111 Basic K-3 with ESE Services		1.108	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		0.972	0.0000	\$	-
113 Basic 9-12 with ESE Services		0.972	0.0000	\$	-
254 ESE Level 4 (Grade Level PK-3)		3.609	0.0000	\$	-
254 ESE Level 4 (Grade Level 4-8)		3.609	0.0000	\$	-
254 ESE Level 4 (Grade Level 9-12)		3.609	0.0000	\$	-
255 ESE Level 5 (Grade Level PK-3)		6.064	0.0000	\$	-
255 ESE Level 5 (Grade Level 4-8)		6.064	0.0000	\$	-
255 ESE Level 5 (Grade Level 9-12)		6.064	0.0000	\$	-
130 ESOL (Grade Level PK-3)		1.165	0.0000	\$	-
130 ESOL (Grade Level 4-8)		1.165	0.0000	\$	-
130 ESOL (Grade Level 9-12)		1.165	0.0000	\$	-
300 Career Education (Grades 9-12)		1.081	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.shtml>



Revenue Estimate Worksheet

Additional FTE		Number of FTE <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.</i>			2025-26 Base Funding (WFTE x BSA x CWF x SDF)	
Small District ESE Supplement					\$	-
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 Conference 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 (6.67% of Conference Base Funding)	(a)	\$ -	X	6.67%	\$	-
Growth Portion (0.54% of Conference Base Funding)	(a)	\$ -	X	0.54%	\$	-
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, <u>less any 113 gifted FTE.</u>		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>31,987.56</u>	
				=	<u>0.0000%</u>	
3B. Divide school's Weighted FTE (WFTE) total computed in Section 1, cell E33 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>33,359.06</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>26,624.81</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>31,841.69</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>	÷	District's Total Non-Scholarship Non-Virtual UFTE:	<u>26,478.94</u>	
				=	<u>0.0000%</u>	



Revenue Estimate Worksheet

4. Educational Enrichment Share (Non-Virtual UFTE share)	(e)	8,812,506	x	0.0000%	\$	-
5. Discretionary Millage Compression Allocation						
.748 Mills (UFTE share)	(b)	7,004,956	x	0.0000%	\$	-
6. Safe Schools Allocation (Non-Virtual and Non-Scholarship UFTE share)	(f)	3,698,967	x	0.0000%	\$	-
7. Mental Health Assistance Allocation (Non-Scholarship UFTE share)	(d)	1,737,180	x	0.0000%	\$	-
8. Academic Acceleration Options Supplement (Value share)	(g)					
<p style="text-align: center;">Acceleration Value</p> <p style="text-align: center;"><i>Charter schools should contact their school district sponsor regarding eligible value. Please note that "Acceleration Value" is NOT equivalent to number of students enrolled in these courses or programs. Please refer to footnote (g) below.</i></p>						
Acceleration Value						
Advanced Placement						
International Baccalaureate						
Advanced International Certificate						
Industry Certified Career Education						
Early High School Graduation						
Dual Enrollment						
					School total value	-
					District total value	1,565.48
School Academic Acceleration Option Supplement		8,461,768	x	0.0000%	\$	-
9. Discretionary Local Effort (WFTE share)	(c)	20,634,936	x	0.0000%	\$	-
10. Proration to Funds Available (WFTE share)	(c)	0	x	0.0000%	\$	-
11. Educational Enrollment Stabilization Program (UFTE share)	(b)	0	x	0.0000%	\$	-



Revenue Estimate Worksheet

12. Class Size Reduction Funds:						
	<u>Weighted FTE (not including Add-On)</u>	<u>X</u>	<u>CWF</u>	<u>X</u>	<u>Allocation factors</u>	
PK - 3	0.0000		1.0000		958.42 =	0
4-8	0.0000		1.0000		915.09 =	0
9-12	0.0000		1.0000		917.30 =	0
Total *	0.0000	Total Class Size Reduction Funds				\$ -
(*Total FTE should equal total in Section 1, column (4) and should not include any additional FTE from Section 1.)						
13. Student Transportation (h)						
Enter All Adjusted Fundable Riders				x	607	\$ -
Enter All Adjusted ESE Riders				x	1,842	\$ -
14. 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		\$ -
Total						\$ -
15. Food Service Allocation (j)						
						Total \$ -
16. Total Less Salary Increase Allocation (for administrative fee calculation) (k)						\$ -
17. 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.



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(9), F.S. in which case 5% 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.

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:

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

Useful Tools

- **Charter School Revenue Estimating Worksheet**
<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/charter-school-revenue-estimate-worksh.shtml>
- **FEFP Calculations** <https://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.shtml>
- **FTE General Instructions** <https://www.fldoe.org/finance/fl-edu-finance-program-fefp/fte-info/index.shtml>
- **FTE and Transportation Reporting Deadlines**
<https://www.fldoe.org/file/7574/2526-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.shtml>
- **Class Size** <https://www.fldoe.org/finance/budget/class-size/>

Contact Information

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