

**FISCAL YEAR 2026 - 2027**

**LEGISLATIVE SESSION**

**Pre-K-12 Education**

**Appropriations Summary**

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[\*Implementing Bill \(HB 5003E\)\*](#)

[\*Retirement \(HB5205E\)\*](#)

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## FLORIDA HOUSE AND SENATE PRESS RELEASES



**THE FLORIDA SENATE**  
**SENATOR BEN ALBRITTON**  
*President*

**For Immediate Release**  
May 26, 2026

**Contact: Katie Betta**  
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**Florida's Balanced Budget Holds the Line on Spending, Maintains Strong Reserves**  
*Promotes affordability by keeping taxes & per capita spending low, continues early debt payoff*

Tallahassee—House Bill (HB) 5001-E, the General Appropriations Act, Florida's balanced state budget for the 2026-2027 fiscal year, was finalized today, beginning the constitutionally required 72-hour cooling off period before a final vote set for Friday, May 29. The total budget is lower than Florida's state budget for the current fiscal year, facilitating long-term financial stability with a focus on keeping taxes low, paying down debt, and saving for the future.

"I'm grateful to our dedicated Senators and staff, our amazing partners in the Florida House, and our great Governor. Working together, we have crafted a balanced budget the people of Florida can be proud of. The best thing we can do to keep Florida affordable is to keep taxes low, limiting the financial burden taxes and regulations place on Florida's families and businesses. To keep taxes low, state government has to live within its means, pay down debt, and save for the future. These key principles are shared by the Senate, House, and Governor DeSantis and reflect the sound financial stewardship Floridians expect and deserve," said **Senate President Ben Albritton (R-Wauchula)**. "Floridians are counting on us to maximize the use of their tax dollars by responsibly investing in key functions of government in a meaningful way, chief among these are education, health care, public safety, as well as our environmental, transportation, and clean water infrastructure. Through this budget, we are holding the line on spending, living within our means and striking the right balance between spending and saving."

"Limiting the size and scope of government helps keep Florida affordable for families and seniors. In Florida, many items needed to raise a family and retire with dignity are tax free, and we want to keep it that way," said **Chair Hooper**. "Our revenue forecasts, while still growing, have stabilized, so by spending less than we have, we are continuing to right-size our budget for the long-term, maintaining a healthy savings account, and preserving the permanent, meaningful, broad-based tax relief that families and businesses plan for and count on. Additionally, by reinstating a retirement cost of living adjustment for our special risk employees, we are ensuring we can recruit and retain state firefighters, law enforcement, and corrections officers who form the backbone of Florida's public safety infrastructure."

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HB 5001-E provides record funding for K-12 public schools, teacher raises, and school choice opportunities for Florida parents. The budget makes major investments in Florida's transportation and public safety infrastructure. To support Florida's vital agriculture supply chain, the budget dedicates significant resources for Florida's environment, including Everglades restoration, citrus recovery, clean water resiliency, and the preservation of working farms and ranches along Florida's Wildlife Corridor. The budget heavily invests in the health care needs of vulnerable Floridians, including children, elders, those with disabilities, and foster families.

The total budget appropriates \$114.5 billion, less than the total budget for the 2025-26 fiscal year (\$115.1 billion), as noted in Florida's Fiscal Analysis In Brief. The proposed budget also takes into account the authorization of \$150 million in early payoff of state debt.

### **President Pro Tempore Jason Brodeur (R-Sanford) Chair of the Senate Appropriations Committee on Agriculture, Environment, and General Government:**

"We are continuing our longstanding efforts to preserve Florida's unique natural resources and making critical improvements to our environment and clean water infrastructure, including full funding for Everglades Restoration and the Everglades Agricultural Area Reservoir. These investments benefit current and future generations of Floridians, while also safeguarding Florida's economy as our pristine natural features continue to attract visitors from across the country and around the world.

"We are dedicating significant funds to preserving and expanding our iconic citrus industry, which is key to Florida's overall economy as citrus production, harvesting, packing and shipping create steady, good-paying jobs in rural, heritage communities across Florida's Heartland. Through Florida Forever in the Rural and Family Lands Program, we continue our focus on connecting Florida's iconic Wildlife Corridor. Taking into account the tremendous success of the Farmer's Feeding Florida Program, we continue efforts to prevent food waste by connecting Florida's food banks with nutritious, Florida-grown products.

"On the governmental operations side of our committee, we maintain our focus on efficiency and long-term planning that keeps government accountable to the taxpayers who fund it."

### **Senator Ileana Garcia (R-Miami), Chair of the Senate Appropriations Committee on Civil and Criminal Justice:**

"This budget reflects a major investment in our public safety infrastructure for both our facilities and our corrections personnel. Prison work is difficult. We are currently losing more than half of new corrections officers within the first year. Targeted pay raises in this budget will help address recruitment and retention. Meanwhile, reinstating a retirement cost of living adjustment for special risk employees including firefighters, state law enforcement, and corrections officers creates a huge incentive for public safety personnel to stay with state government.

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"Investments in the Office of Wellness reinforce the Senate's commitment to the mental health and well-being of law enforcement officers. Additionally, to further increase and incentivize people to pursue careers in law enforcement, we are dedicating funds for law enforcement apprenticeships that help pay salaries while new hires are in training.

"Our budget includes funding to continue the expansion of dorms at Lancaster Correctional Institution to meet future capacity needs. We are also providing funding to plan and design a new 600-bed prison hospital. These funds will be used to identify and purchase land capable of co-locating the new prison hospital and any prospective new prison. To proactively address future staffing needs we are requiring the new prison hospital to be located where the labor market, potential labor pool, and other factors such as commute distance and cost of living are favorable to maintaining a sufficient workforce for staffing the facility. In addition to addressing health care needs of prison inmates, a new prison hospital will help cut costs related to time and manpower DOC currently has to dedicate when transporting inmates for medical care."

"Last year, we appropriated \$2.4 million for the architectural and engineering design of the Broward Juvenile Detention Center. Recognizing the importance of and furthering our commitment to this project, our budget appropriates \$20 million to initiate construction. As the design phase progresses and more precise cost estimates are available, we will be in a better position next session to determine the remaining funding necessary to complete the facility."

**Senator Danny Burgess (R-Zephyrhills), Chair of the Senate Appropriations Committee on Pre-K-12 Education:**

"Again this year, Florida taxpayers will make an unprecedented investment in our children's education, providing over \$30 billion for public schools and K-12 scholarships, representing a \$736 million increase over the current year. This level of funding increases per student funding by \$150 and increases the Base Student Allocation by \$85. Teacher pay remains a huge priority as we raise our annual investment in teacher raises to more than \$1.55 billion with a focus on veteran teachers.

"Our goal was to focus much of our per student increase on flexible funds. Cutting red tape and increasing opportunities to level the playing field between public and private schools has been a priority of the Senate for several years. This budget reflects that policy, maximizing opportunities for local school districts to spend funds as they see fit to educate the 3.2 million students they serve statewide. We are also funding family empowerment scholarships for nearly 500,000 students as Florida remains the national leader in parental choice in education."

**Senator Gayle Harrell (R-Stuart), Chair of the Senate Appropriations Committee on Higher Education**

"Over the last decade, Florida has made significant investments in our higher education system, expanding opportunities for Florida students to complete degree programs on time and graduate with job offers in the high-demand fields needed in our growing communities. We have elevated the reputation and ranking of Florida's excellent colleges and universities to lead the nation in higher education. Our budget continues this important focus and investment.

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"We know affordability remains top of mind for Florida's families. As such, we maintain the low cost of tuition at our state colleges and universities. Coupled with investments in merit-based and need-based financial aid, we are ensuring higher education remains accessible to students across our state. We also know students are best served when education is linked to the realities and opportunities of the economy and the job market. As such, our budget places an emphasis on programs and initiatives that provide training to help meet Florida's critical workforce needs across the full spectrum of postsecondary education."

**Senator Jay Trumbull (R-Panama City), Chair of the Senate Appropriations Committee on Health and Human Services:**

"Over the last several years, the Legislature and Governor have worked on key policy changes and budget investments designed to create an efficient and effective health care system that provides Floridians with more options to receive high-quality care in settings suited to their needs. This budget builds on that ongoing commitment and continues our focus to expand Florida's health care workforce.

"Building on investments made possible through President Trump's Rural Health Transformation Program, our budget prioritizes improving access to health care screenings and services across rural Florida. We strengthen services for seniors and individuals with disabilities to help ensure our most vulnerable neighbors have the opportunity to age with dignity when they can no longer live at home. We also expand support for individuals with Alzheimer's disease and invest in life-saving cancer research and screening opportunities.

"We continue a strong focus on mental health and substance use services by increasing the availability of mental health beds for Floridians in crisis. In addition, we strengthen support for foster families who are on the front lines caring for children in Florida's child welfare system."

**Senator Nick DiCeglie (R-Indian Rocks Beach), Chair of the Senate Appropriations Committee on Transportation, Tourism, and Economic Development:**

"Recognizing that our statewide transportation infrastructure is the foundation for Florida's vibrant, diverse economy, this budget continues significant investments in the Department of Transportation Work Program.

"Affordable housing options for our workers, the backbone of Florida's economy, are also a critical component of our state infrastructure. We maintain Florida's statewide commitment and vision for workforce housing by fully funding our affordable housing trust funds. We also include \$50 million for our Hometown Heroes program to assist Florida workers in purchasing homes in their communities. Health care workers, school personnel, public safety officials, and others continue to utilize this highly sought after program for down payment assistance they repay over time.

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"Thankfully our beautiful state was spared during the previous hurricane season. Unfortunately, as we saw with the severe cold weather this winter and with ongoing drought conditions in many areas of our state, disaster can strike at any time. We have to keep our guard up. Our budget continues to fund key emergency response infrastructure across our state."

A full summary of the conference report on HB 5001-E is attached.

For more information, please visit [www.FLSenate.gov](http://www.FLSenate.gov).

###

# News Release

**DANIEL PEREZ**  
*Speaker*

FLORIDA HOUSE of REPRESENTATIVES

**FOR IMMEDIATE RELEASE**

May 29, 2026

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## Florida House Passes Historic Budget that Reduces Spending for Second Consecutive Year, Advances Targeted Tax Relief

TALLAHASSEE, Fla. (May 29, 2026) — Today, the Florida House of Representatives passed a balanced \$114.5 billion budget for Fiscal Year 2026-2027 that reduces overall spending by \$365.3 million compared to the current fiscal year while maintaining more than \$14 billion in reserves and continuing strategic investments in Florida's core priorities.

The budget represents the second consecutive year the Florida House has advanced a proposed budget and conference report that spends less than the previous year, reinforcing the House's continued focus on conservative budgeting, fiscal restraint, and responsible stewardship of taxpayer dollars. Alongside the budget, the House also passed a tax relief package totaling \$272.2 million in state and local tax cuts.

"Floridians expect their government to spend responsibly and prioritize the issues that matter most to families across our state," said House Speaker Daniel Perez. "For the second year in a row, the Florida House has led the charge in passing a budget that reduces spending while continuing to invest in public safety, education, environmental protection, health care, and infrastructure. We've maintained strong reserves, protected taxpayers, and ensured Florida remains in a strong financial position for the future."

The budget maintains significant planned reserves totaling more than \$14 billion, including \$8.6 billion in unallocated General Revenue reserves and \$5.7 billion in the Budget Stabilization Fund.

Representative Lawrence McClure, Chair of the House Budget Committee, said the final proposal reflects a deliberate effort to balance fiscal discipline with the needs of a growing state.

"This budget reflects a responsible approach to governing," McClure said. "We focused on maintaining Florida's strong financial footing while making meaningful investments in the areas that directly impact the daily lives of Floridians, from education and public safety to health care and infrastructure."

### Targeted Investments in Core Priorities

The budget includes major investments in education, including \$30 billion for the Florida Education Finance Program, representing a \$735.9 million increase over the current year and increasing total per-student funding to

\$9,337.67. The budget also dedicates \$201.3 million for salary increases for experienced classroom teachers and certified prekindergarten teachers, provides \$30 million in workload funding for the Florida College System, funds the Postsecondary School Guardian Program with \$6 million, and continues the state's commitment to not increase undergraduate tuition rates for Florida students.

**Public safety and corrections** remain a central focus of the budget. The plan includes \$78.7 million to increase correctional officer pay, raising minimum salaries from \$22 per hour to \$24 per hour and provides an additional \$12.9 million for correctional facility staff recruitment and retention efforts. The budget further provides \$106.4 million for correctional facility infrastructure improvements and expansion projects. The budget also includes \$51 million for salary increases for assistant state attorneys and assistant public defenders, along with funding to improve competitive area differentials in several judicial circuits, and \$19.8 million for pay increases for state law enforcement officers. Investments in local public safety include \$23.7 million for FDLE local law enforcement support grants, \$88.4 million for local fire stations and emergency response equipment, and \$16 million for cybersecurity grants to local governments.

**In health care**, the budget provides more than \$1.6 billion for Medicaid price level and workload adjustments to support more than four million anticipated beneficiaries. It also includes \$173.5 million for Nursing Home Quality Incentive Payments, \$38.5 million to expand PACE services in communities across the state, \$22.8 million for iBudget provider rate increases, and \$10 million to expand access to waiver services for individuals currently in pre-enrollment categories. The budget further invests \$63.9 million in child and family welfare services, including foster care support, adoption assistance, foster parent recruitment, and expansion of support programs for at-risk youth and foster families. An additional \$75 million is provided for the AIDS Drug Assistance Program to help maintain access to HIV/AIDS medications.

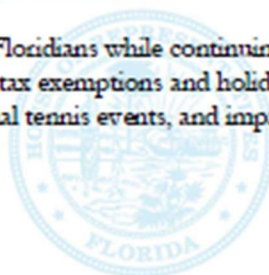
The House budget continues Florida's longstanding commitment to the **environment**. It includes \$579.6 million for Everglades restoration projects, \$425 million for the Rural and Family Lands Protection Program to continue protecting critical lands within the wildlife corridor, \$170 million for the Resilient Florida Program to support flood mitigation and sea level rise planning, and \$100 million for the Florida Forever land acquisition program. Additionally, \$84.1 million is dedicated to emergency wildfire management, including equipment, facilities, and wildfire suppression enhancements.

The budget also makes targeted investments in **housing and transportation infrastructure**, including \$286.4 million for affordable housing programs through SHIP, SAIL, and Hometown Heroes initiatives, as well as \$60 million to support Florida's Rail Program and long-term transportation infrastructure improvements.

**Representative Wyman Duggan**, Chair of the House Ways & Means Committee, said the tax relief package paired with the budget continues the House's focus on delivering relief to taxpayers while maintaining fiscal responsibility.

"This legislation continues the House's commitment to providing meaningful tax relief while ensuring Florida remains financially strong," Duggan said. "We've taken a responsible approach that protects taxpayers and supports continued economic opportunity across our state."

The tax package delivers targeted relief for Floridians while continuing the House's focus on responsible fiscal policy. The legislation includes several sales tax exemptions and holidays, including savings on outdoor recreation equipment, admissions to certain professional tennis events, and impact-resistant home improvements.



The package also advances several property tax reforms aimed at increasing transparency, protecting homestead benefits for deployed servicemembers, supporting long-term residents in mobile home parks, and ensuring taxpayers have clearer access to information and appeals processes.

Additionally, the legislation extends and modifies several tax credit programs that support child care, and child welfare initiatives, while also making targeted changes to pari-mutuel taxes and regulatory fees to support economic activity and competition. The package further increases documentary stamp tax funding distributions for key transportation and environmental programs and includes administrative updates designed to improve government efficiency and taxpayer communication.

Together, the budget and tax package reflect the Florida House's continued commitment to conservative fiscal leadership, reducing spending, protecting taxpayers, maintaining historic reserves, and making strategic investments that keep Florida strong, secure, and prepared for the future.

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## FISCAL YEAR 2025-2026/2026-2027

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
<b>EDUCATION ENHANCEMENT “LOTTERY TRUST FUND”</b>			
1	Class Size - Capital Outlay Debt Service	\$86,823,158	\$72,559,186
3	Bright Futures Scholarship Program	<p style="text-align: center;">\$637,661,624</p> <p>Academic Scholars shall receive an award equal to the amount necessary to pay 100 percent of tuition and applicable fees for fall, spring, and summer terms.</p> <p>Medallion Scholars shall receive an award equal to the amount necessary to pay 75 percent of tuition and applicable fees for fall, spring, and summer terms.</p> <p>A Medallion Scholar who is enrolled in an associate degree program at a Florida College System institution shall receive an award equal to the amount necessary to pay 100 percent of the tuition and applicable fees.</p> <p>For Gold Seal Vocational Scholars and Gold Seal CAPE Scholars, the award per credit hour or credit hour equivalent shall be as follows:</p> <p>Gold Seal Vocational Scholars and Gold Seal CAPE Scholars Career Certificate Program .....\$39            Applied Technology Diploma Program .....\$39            Technical Degree Education Program .....\$48            Gold Seal CAPE Scholars Bachelor of Science Program with Statewide Articulation Agreement .....\$48            Florida College System Bachelor of Applied Science Program .....\$48</p> <p>The additional stipend for Top Scholars is \$44 per credit hour.</p>	<p style="text-align: center;">\$705,181,580</p> <p>Academic Scholars shall receive an award equal to the amount necessary to pay 100 percent of tuition and applicable fees for fall, spring, and summer terms.</p> <p>Medallion Scholars shall receive an award equal to the amount necessary to pay 75 percent of tuition and applicable fees for fall, spring, and summer terms.</p> <p>A Medallion Scholar who is enrolled in an associate degree program at a Florida College System institution shall receive an award equal to the amount necessary to pay 100 percent of the tuition and applicable fees.</p> <p>For Gold Seal Vocational Scholars and Gold Seal CAPE Scholars, the award per credit hour or credit hour equivalent shall be as follows:</p> <p>Gold Seal Vocational Scholars and Gold Seal CAPE Scholars Career Certificate Program .....\$39            Applied Technology Diploma Program .....\$39            Technical Degree Education Program .....\$48            Gold Seal CAPE Scholars Bachelor of Science Program with Statewide Articulation Agreement .....\$48            Florida College System Bachelor of Applied Science Program .....\$48</p> <p>The additional stipend for Top Scholars is \$44 per credit hour.</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
5	Florida Education Finance Program (FEFP)	<p style="text-align: center;">\$525,181,320</p> <p>The calculations of the Florida Education Finance Program (FEFP) for the 2025-26 fiscal year are incorporated by reference in SB 2502. The calculations are the basis for the appropriations in the General Appropriations Act in Specific Appropriations 5, 6, 88, and 89.</p>	<p style="text-align: center;">\$486,211,876</p> <p>The calculations of the Florida Education Finance Program (FEFP) for the 2025-26 fiscal year are incorporated by reference in HB 5003E. The calculations are the basis for the appropriations in the General Appropriations Act in Specific Appropriations 5, 6, 88, and 89.</p>
6	Class Size Reduction	<p style="text-align: center;">\$103,776,356</p> <p>The class size reduction allocation factor for grades prekindergarten to grade 3 shall be \$958.42, for grades 4 to 8 shall be \$915.09, and for grades 9 to 12 shall be \$917.30.</p>	<p style="text-align: center;">\$103,776,356</p> <p>The class size reduction allocation factor for grades prekindergarten to grade 3 shall be \$961.57, for grades 4 to 8 shall be \$918.10, and for grades 9 to 12 shall be \$920.31.</p>
7	Workforce Development	<p style="text-align: center;">\$137,965,801</p> <p>Funds in Specific Appropriation 7 are allocated in Specific Appropriation 122. These funds are provided for school district workforce education programs as defined in section 1004.02(25), Florida Statutes.</p>	<p style="text-align: center;">\$129,828,034</p> <p>Funds in Specific Appropriation 7 are allocated in Specific Appropriation 121. These funds are provided for school district workforce education programs as defined in section 1004.02(25), Florida Statutes.</p>
<b>FIXED CAPITAL OUTLAY PROJECT</b>			
15	Charter Schools Maintenance, Repair, Renovation, Remodeling	<p style="text-align: center;">\$248,623,329</p> <p>Nonrecurring funds in Specific Appropriation 15 are provided to charter schools and shall be distributed in accordance with section 1013.62, Florida Statutes.</p>	<p style="text-align: center;">\$260,235,971</p> <p>Nonrecurring funds in Specific Appropriation 15 are provided to charter schools and shall be distributed in accordance with section 1013.62, Florida Statutes.</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
16	Lab/SUS/ SCS Charter Schools  Fixed Capital Outlay–Survey Recommended Needs	<p style="text-align: center;">\$10,044,628</p> <p>Nonrecurring funds in Specific Appropriation 16 shall be distributed to developmental research (laboratory) schools pursuant to section 1002.32(9), Florida Statutes, and to charter schools sponsored by a state university or Florida College System institution pursuant to section 1002.33(17), Florida Statutes.</p>	<p style="text-align: center;">\$11,569,642</p> <p>Nonrecurring funds in Specific Appropriation 16 shall be distributed to developmental research (laboratory) schools pursuant to section 1002.32(9), Florida Statutes, and to charter schools sponsored by a state university or Florida College System institution pursuant to section 1002.33(17), Florida Statutes.</p>
18	Special Facility Construction Account	<p style="text-align: center;">\$144,669,602</p> <p>Nonrecurring funds in Specific Appropriation 18 shall be allocated in accordance with section 1013.64(2), Florida Statutes, as follows [also refer to back of the bill]:</p> <p>Baker Middle School (Year 1 of 3) ..... \$250,000            DeSoto High School (Year 1 of 3) (HF 1705) ... \$36,307,609            Gadsden PreK-8 (SF2929) (HF3565) ..... \$13,006,709            Gilchrist Elementary School (Year 2 of 3) (SF 2036) (HF2324) ..... \$13,426,376            Hendry LaBelle High School (Year 2 of 3) (SF 3272) (HF2663) ..... \$30,210,268            Union Lake Butler Elementary School (Year 1 of 3) (HF 3281) ..... \$29,519,032            Wakulla High School (year 2 of 3) (SF 2187) (HF 3431) ..... \$21,949,527</p>	<p style="text-align: center;">\$145,463,618</p> <p>Nonrecurring funds in Specific Appropriation 18 shall be allocated in accordance with section 1013.64(2), Florida Statutes, as follows:</p> <p>Baker Middle School (Year 2) (HF 3720) .... \$1,818,742            DeSoto High School (Year 2)) (HF 1912) .... \$36,307,690            Gadsden PreK-8 (Year 4) (HF 2739) (SF1426) ..... \$13,006,709            Hardee County – Hardee Senior High School (Year 1) .....\$34,400,140            Hendry County - LaBelle High School (Year3) (HF 2487) (SF3039) ..... \$30,210,267            Lafayette County – Lafayette PK-12 Combination School (Year 1)(HF 3201) (SF1450)..... \$1,000,000            Union County – Lake Butler Elementary School (Year2)(HF2732)(SF3074).....\$1,818,742            Wakulla High School (Year 3) (HF 3639) (SF 1434) ..... \$21,949,526</p>
20	Fixed Capital Outlay – Grants and Aides School District and Community Colleges	<p style="text-align: center;">\$128,000,000</p>	<p style="text-align: center;">\$128,000,000</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
22A	Fixed Capital Outlay Public School Projects	<p style="text-align: center;">\$11,545,127</p> <p>Nonrecurring Funds in Specific Appropriation 23A shall be allocated as follows:</p> <p>Brevard – Aviation Assembly and Fabrication Hangar (HF 1310) ..... \$1,008,618</p> <p>Citrus - Academy of Environmental Science Building Safety Enhancements and Stabilization (SF 2734) (HF2819) ..... \$120,000</p> <p>Citrus - Hurricane and Coastal Mitigation (SF 2975) (HF 2859) ..... \$641,841</p> <p>Dixie - Consolidation-Ruth Rains and Old Town Schools Flooring Replacement (SF 3364) (HF 3475) ..... \$570,000</p> <p>Dixie - Unused Building Inventory Reduction (Dixie High and Anderson Elem) (SF 3363) (HF 3472) ..... \$830,000</p> <p>Duval - Cornerstone Classical Academy Athletic Turf Field (SF 1440) (HF 3180) ..... \$750,000</p> <p>Hernando - Hurricane Shelter Generator (SF 2977) (HF 1588) ..... \$967,168</p> <p>Liberty - High School Track Restoration (SF 2504) (HF 3461) ..... \$370,000</p> <p>Martin - Hurricane Milton Damage - Murray Middle School (SF 3034) (HF 3138) ..... \$500,000</p> <p>Miami-Dade - Visual and Performing Arts Programs (SF 3285) (HF 2810) ..... \$450,000</p> <p>Monroe - Renovation of Historic Bruce Hall and Reynolds School (SF 1247) (HF 2247) ..... \$3,500,000</p> <p>Levy - Infrastructure Improvements for Emergency Sheltering (SF 1106) (HF 1344) ..... \$487,500</p> <p>Walton - Seacoast Collegiate High School Dual Enrollment and Workforce Center Expansion (SF 2687) (HF 1957) ..... \$750,000</p> <p>Washington - Vernon High School Tennis Complex (SF 3434) ..... \$600,000</p>	<p style="text-align: center;">\$25,774,491</p> <p>Nonrecurring Funds in Specific Appropriation 22A shall be allocated as follows:</p> <p>Brevard Public Schools – Firefighting Program at Cocoa High (HF2396)(SF 3112).....\$640,000</p> <p>Calhoun County School Board - Blountstown High School Track Restoration (HF 2396) (SF 3112)..... \$300,000</p> <p>Dixie District Schools - Consolidation - Old Town Elementary Classroom Addition (HF 3169) (SF 1500)..... \$500,000</p> <p>Glades County School District - Air Handling System Repair and Retrofit (HF 2235) (SF 3288)..... \$826,991</p> <p>Glades County School District - Roofing Project (HF 2234) (SF 3287).....\$4,500,000</p> <p>Hardee County School District - Renovation of 1948 High School to Consolidate District Office (HF 2230) (SF 3543).....\$12,000,000</p> <p>Highlands County Schools - Roof and HVAC Renovations (HF 2237) (SF 3290)..... \$1,500,000</p> <p>Liberty County School District - School Safety Window Hardening (HF 3206) (SF 1462)..... \$120,000</p> <p>Monroe County - Renovation of Historic Bruce Hall and Historic Reynolds School (HF 3760) (SF 2595).....1,750,000</p> <p>Orange County Public Schools - Fire Academy Career and Technical Training Expansion - Ambulance Classroom Installation (HF 2635) (SF 1906)..... \$30,000</p> <p>St. Johns County School District - Therapeutic Learning Center for Children at The Arc of the St. Johns Charter School Expansion (HF 1331) (SF 3237)..... \$500,000</p> <p>Taylor County School District - Critical Facility Needs (HF 3182) (SF 1438).....\$1,357,500</p> <p>The School District of Osceola County - Environmental Center Boardwalk (HF 2702) (SF 1610)..... \$1,000,000</p> <p>Walton County - Seacoast Collegiate High School Dual</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
			Enrollment and Workforce Center Expansion (HF 2417) (SF 3202).....\$750,000
22B	Fixed Capital Outlay Vocational-Technical Facilities	<p style="text-align: center;">\$5,650,000</p> <p>Nonrecurring funds in Specific Appropriation 23B shall be allocated as follows:</p> <p>Lake Technical College Workforce Education Center South (SF 1901) (HF 1515) ..... \$4,900,000            Suncoast Technical College North Port Branch Expansion (SF 1035) (HF 3531) ..... \$750,000</p>	<p style="text-align: center;">\$4,800,000</p> <p>Nonrecurring funds in Specific Appropriation 22B shall be allocated as follows:</p> <p>First Coast Technical College - Public Safety Firefighter Workforce Expansion Initiative (HF 1841) (SF 2527).....\$ 600,000            Lake Technical College - Workforce Education Center South (HF 1189) (SF 1910)..... \$3,700,000            Volusia County Schools - Aviation Hangar - Aerospace (HF 3115) (SF 2402)..... \$500,000</p>
27	Adults with Disabilities	\$8,433,353	\$10,033,047
<b>EARLY LEARNING AND VOLUNTARY PREKINDERGARTEN EDUCATION</b>			
79	Partnership for School Readiness	<p>From the funds in Specific Appropriation 80, \$1,400,000 in recurring funds and \$2,500,000 in nonrecurring funds from the Welfare Transition Trust Fund are provided for the Home Instruction Program for Pre-School Youngsters (HIPPY)(SF 2140) (HF 1288) to deliver high quality school readiness curriculum directly to parents so they may strengthen the cognitive and early literacy skills of at risk children. Early learning coalitions will work with HIPPY program staff to identify participant families based on poverty, parents’ limited education, and willingness to actively participate in all aspects of the HIPPY program (recurring base appropriations project).</p> <p>From the funds in Specific Appropriation 80, \$3,000,000 in recurring funds from the Child Care and Development Block Grant Trust Fund is provided to the division of Division of Early Learning for purposes of implementing the provisions of section 1002.82(2)(o), Florida Statutes.</p>	<p>From the funds in Specific Appropriation 79, \$5,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided for the Florida Center for Early Childhood Professional Recognition (HF 2710) (SF 3595).</p> <p>From the funds in Specific Appropriation 79, \$1,400,000 in recurring funds and \$2,500,000 in nonrecurring funds from the Welfare Transition Trust Fund are provided for the Home Instruction Program for Pre-School Youngsters (HIPPY) (HF 2610) (SF 3630) to deliver high quality school readiness curriculum directly to parents so they may strengthen the cognitive and early literacy skills of at risk children. Early learning coalitions will work with HIPPY program staff to identify participant families based on poverty, parents’ limited education, and willingness to actively participate in all aspects of the HIPPY program (recurring base appropriations project).</p>

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		<p>From the funds in Specific Appropriation 80, \$1,808,957 in recurring funds from the General Revenue Fund (recurring base appropriations project) and \$2,691,043 in recurring funds from the Child Care and Development Block Grant Trust Fund are provided for the Children’s Forum to continue the Help Me Grow Florida Network (SF 3271) (HF 2833).</p>	<p>From the funds in Specific Appropriation 79, \$3,500,000 in recurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Division of Early Learning for purposes of implementing the provisions of section 1002.82(2)(o), Florida Statutes.</p> <p>From the funds in Specific Appropriation 79, \$1,808,957 in recurring funds from the General Revenue Fund (recurring base appropriations project) and \$4,700,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund are provided for the Children’s Forum to continue the Help Me Grow Florida Network (HF 3383) (SF 1780)</p>
79	<p>Teacher Education and Compensation Helps Program T.E.A.C.H.</p>	<p style="text-align: center;">\$20,000,000</p> <p>From the funds in Specific Appropriation 80, \$10,000,000 recurring and \$10,000,000 funds and nonrecurring funds from the Child Care and Development Block Grant Trust Fund are provided (T.E.A.C.H.) as provided in section 1002.95, Florida Statutes.</p>	<p style="text-align: center;">\$20,000,000</p> <p>From the funds in Specific Appropriation 80, \$10,000,000 recurring and \$10,000,000 funds and nonrecurring funds from the Child Care and Development Block Grant Trust Fund are provided (T.E.A.C.H.) as provided in section 1002.95, Florida Statutes.</p>
80	<p>School Readiness</p>	<p>From the funds in Specific Appropriation 81, \$40,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Department of Education to administer the differential payment program allocation established pursuant to section 1002.89(1)(c), Florida Statutes.</p> <p>From the funds in Specific Appropriation 81, \$70,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Division of Early Learning to administer the Gold Seal Quality Care program allocation established pursuant to section 1002.89(1)(b), Florida Statutes.</p> <p>From the funds in Specific Appropriation 81, \$2,500,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Division of Early Learning to administer the special needs differential allocation established pursuant to section 1002.89(1)(d), Florida Statutes.</p> <p>From the funds in Specific Appropriation 81, \$30,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to expand the provision of services to low income families at or below 70 percent of the state median income as long as the income does not exceed 85 percent of the state median income. Local matching funds can be derived from local governments, employers, charitable</p>	<p>From the funds in Specific Appropriation 80, provided for the School Readiness Program and allocated to the early learning coalitions, the Division of Early Learning shall have the ability to reallocate funds between early learning coalitions if an early learning coalition does not have eligible children on its waiting list and has met its expenditure cap pursuant to section 1002.89, Florida Statutes. At least 14 days prior to reallocating any funds, the division shall submit written notification to the Executive Office of the Governor’s Office of Policy and Budget, the chair of the Senate Committee on Appropriations, and the chair of the House of Representatives Budget Committee which includes the total amount of school readiness funds being reallocated and the early learning coalitions involved in the reallocation.</p> <p>From the funds in Specific Appropriation 80, \$950,000 in recurring funds from the Child Care and Development Block Grant Trust Fund shall be used to allocate School Readiness Fraud Restitution payments collected in the prior year.</p> <p>From the funds in Specific Appropriation 80, \$40,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Department of Education to administer the differential payment program allocation established pursuant to section 1002.89(1)(c), Florida Statutes.</p>

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		<p>foundations, and other sources so that Florida communities can create local partnerships focused on using state and local funds for direct services and expanding the number of school readiness slots. To be eligible for funding, an early learning coalition must match its portion of the state funds with a dollar-for-dollar match of local funds.</p>	<p>From the funds in Specific Appropriation 80, \$70,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Division of Early Learning to administer the Gold Seal Quality Care program allocation established pursuant to section 1002.89(1)(b), Florida Statutes.</p> <p>From the funds in Specific Appropriation 80, \$2,500,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to the Division of Early Learning to administer the special needs differential allocation established pursuant to section 1002.89(1)(d), Florida Statutes.</p> <p>For the funds in Specific Appropriation 80, expenditures for Gold Seal Quality Care Program and special needs differential payments directly to child care providers shall be reported as direct services. The Division of Early Learning shall have the authority to reclassify these payments by the early learning coalitions and statewide contractors to meet targeted federal requirements to the extent allowable in the state’s approved Child Care and Development Fund Plan.</p> <p>From the funds in Specific Appropriation 80, provided to the Redlands Christian Migrant Association, the Division of Early Learning shall reimburse the association for their school readiness services at the association’s approved Fiscal Year 2023-2024 rates.</p>
80	School Readiness Waitlist	<p>From the funds in Specific Appropriation 81, \$30,000,000 in nonrecurring funds from the Child Care and Development Block Grant Trust Fund is provided to expand the provision of services to low income families at or below 70 percent of the state median income as long as the income does not exceed 85 percent of the state median income. Local matching funds can be derived from local governments, employers, charitable foundations, and other sources so that Florida communities can create local partnerships focused on using the state and local funds for direct services and expanding the number of school readiness slots. To be eligible for funding, an early learning coalition must match its portion of the state funds with a dollar-for-dollar match of local funds. The Division of Early Learning shall establish procedures for the match program which shall include giving priority to early learning coalitions whose local match complies with federal Child Care and Development Block Grant matching requirements.</p> <p>The Division of Early Learning shall provide a report to the Executive Office of the Governor’s Office of Policy and Budget, the chair of the Senate Appropriations</p>	<p>From the funds in Specific Appropriation 80, \$30,000,000 in recurring funds from the Child Care and Development Block Grant Trust Fund is provided to expand the provision of services to low income families at or below 70 percent of the state median income as long as the income does not exceed 85 percent of the state median income. Local matching funds can be derived from local governments, employers, charitable foundations, and other sources so that Florida communities can create local partnerships focused on using the state and local funds for direct services and expanding the number of school readiness slots. To be eligible for funding, an early learning coalition must match its portion of the state funds with a dollar-for-dollar match of local funds. The Division of Early Learning shall establish procedures for the match program which shall include giving priority to early learning coalitions whose local match complies with federal Child Care and Development Block Grant matching requirements.</p> <p>The Division of Early Learning shall provide a report to the Executive Office of the Governor’s Office of Policy and Budget, the chair of the Senate Committee on</p>

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		Committee, and the chair of the House of Representatives Budget Committee by December 1, 2025, that includes the following information about the division’s allocation of the \$30,000,000 in local matching funds provided in Specific Appropriation 81 of chapter 2024-231, Laws of Florida: (1) the amount of funds allocated to each early learning coalition and a breakdown, by coalition, of the amount of funds expended by the coalition on direct services and the amount expended by the coalition on expanding school readiness slots, and (2) the total number of school readiness slots funded by each early learning coalition with the local matching funds.	Appropriations, and the chair of the House of Representatives Budget Committee by December 1, 2026, that includes the following information about the division’s allocation of the \$30,000,000 in local matching funds provided in Specific Appropriation 81 of chapter 2025-198, Laws of Florida: (1) the amount of funds allocated to each early learning coalition and a breakdown, by coalition, of the amount of funds expended by the coalition on direct services and the amount expended by the coalition on expanding school readiness slots, and (2) the total number of school readiness slots funded by each early learning coalition with the local matching funds.
		\$4,942,600	\$4,942,600
82	Early Learning Standards and Accountability	From the funds in Specific Appropriation 83, \$2,847,075 in recurring funds from the Child Care and Development Block Grant Trust Fund and \$2,095,525 in nonrecurring funds from the General Revenue Fund are provided to the Department of Education to continue the implementation of the Voluntary Prekindergarten Program Assessments as required in section 1002.68, Florida Statutes.	From the funds in Specific Appropriation 83, \$2,847,075 in recurring funds from the Child Care and Development Block Grant Trust Fund and \$2,095,525 in nonrecurring funds from the General Revenue Fund are provided to the Department of Education to continue the implementation of the Voluntary Prekindergarten Program Assessments as required in section 1002.68, Florida Statutes.
		\$434,199,644	\$433,773,635
84	Voluntary Pre-K Programs	School Year BSA..... \$3,029 Summer School BSA ..... \$2,586 Administrative Costs: ..... 5%	School Year BSA .....\$3,029 Summer School BSA.....\$2,586 Administrative Costs: ..... 5%
		\$5,372.60	\$5,457.60
88	FEFP - Base Student Allocation	Funds provided in Specific Appropriations 5 and 88 shall be allocated using a base student allocation of \$5,372.60 for the FEFP.	Funds provided in Specific Appropriations 5 and 88 shall be allocated using a base student allocation of \$5,457,60 for the FEFP.

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88	Teacher Salary Increase	<p style="text-align: center;">\$101,602,318</p> <p>From the funds in Specific Appropriations 5 and 88, \$101,602,318 is provided for school districts and charter schools to use for increased personnel compensation costs or to provide salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the Florida Education Finance Program with at least two years of full-time teaching experience in a Florida public school, and other instructional personnel. Each school district and charter school shall use 0.54 percent of its base FEFP funding amount as provided in SB 2500.</p> <p style="text-align: center;">\$1,254,976,789</p> <p>From the funds in Specific Appropriations 5 and 88, 6.67 percent, or \$1,254,976,789, of the base Florida Education Finance Program funding is provided to maintain prior year salary increases provided to classroom teachers and other instructional personnel through the Teacher Salary Increase Allocation.</p>	<p style="text-align: center;">\$201,388,752</p> <p>From the funds in Specific Appropriations 5 and 88, \$201,388,752 is provided for school districts and charter schools to provide salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the Florida Education Finance Program with at least ten years of full-time teaching experience in a Florida public school. The amount of such an increase may not exceed \$3,000. If a school district has any funds remaining after providing the salary increases, the school district must use these funds to provide salary increases to instructional personnel or for increased costs related to personnel compensation and provide a report to the department by January 1, 2027, on the expenditure of such funds. Each school district and charter school shall use 1.06 percent of its base FEFP funding amount as provided in HB 5001E.</p> <p style="text-align: center;">\$1,356,524,235</p> <p>From the funds in Specific Appropriations 5 and 88, 7.14 percent, or \$1,356,524,235 of the base Florida Education Finance Program funding is provided to maintain prior year salary increases provided to classroom teachers and other instructional personnel Salary Increases pursuant to section 1011.62, Florida Statutes.</p>
88	Juvenile Justice Education Programs	<p>Funds in Specific Appropriations 5 and 88 are provided for the supplemental allocation for juvenile justice education programs allocated pursuant to section 1011.62, Florida Statutes. The allocation factor shall be \$916.64.</p>	<p>Funds in Specific Appropriations 5 and 88 are provided for the supplemental allocation for juvenile justice education programs allocated pursuant to section 1011.62, Florida Statutes. The allocation factor shall be \$919.69.</p>
88	Comparable Wage Factor	<p>The comparable wage factor (CWF) for each school district shall be calculated and applied to the Florida Education Finance Program pursuant to section 1011.62, Florida Statutes.</p>	<p>The comparable wage factor (CWF) for each school district shall be calculated and applied to the Florida Education Finance Program pursuant to section 1011.62, Florida Statutes.</p>

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88	Small District Factor	The additional value of the full-time equivalent (FTE) student membership for the small district factor pursuant to section 1011.62, Florida Statutes, is 1.0373.	The additional value of the full-time equivalent (FTE) student membership for the small district factor pursuant to section 1011.62, Florida Statutes, is 1.0373.
88	Required Local Effort	<p style="text-align: center;">\$10,906,834,048</p> <p>The total amount shall include adjustments made for the calculation required in section 1011.62, Florida Statutes.</p>	<p style="text-align: center;">\$11,127,838,800</p> <p>The total amount shall include adjustments made for the calculation required in section 1011.62, Florida Statutes.</p>
88	Discretionary Millage Compression Supplement	<p>Millage Rate .....0.748 mills</p> <p>The maximum nonvoted discretionary millage which may be levied pursuant to the provisions of section 1011.71(1), Florida Statutes, by district school boards in Fiscal Year 2025-2026 shall be 0.748 mills. This millage shall be used to calculate the discretionary millage compression supplement as provided in section 1011.62, Florida Statutes. To be eligible for the supplement, a district must levy the maximum.</p>	<p>Millage Rate .....0.748 mills</p> <p>The maximum nonvoted discretionary millage which may be levied pursuant to the provisions of section 1011.71(1), Florida Statutes, by district school boards in Fiscal Year 2026-2027 shall be 0.748 mills. This millage shall be used to calculate the discretionary millage compression supplement as provided in section 1011.62, Florida Statutes. To be eligible for the supplement, a district must levy the maximum.</p>
88	State-Funded Discretionary Contribution	From the funds in Specific Appropriations 5 and 88, funds are provided for the State-Funded Discretionary Contribution pursuant to section 1011.62, Florida Statutes.	Funds in Specific Appropriations 5 and 88 are provided for the State-Funded Discretionary Contribution pursuant to section 1011.62, Florida Statutes.
88	Program Cost Factors	<p>K-3 Basic..... 1.108</p> <p>4 - 8 Basic .....1.000</p> <p>9 - 12 Basic ..... 0.972</p> <p>ESE Level 4 ..... 3.609</p> <p>ESE Level 5 ..... 6.064</p> <p>ESOL ..... 1.165</p> <p>9-12 Career Ed ..... 1.081</p>	<p>K-3 Basic.....1.107</p> <p>4 - 8 Basic .....1.000</p> <p>9 - 12 Basic ..... 0.965</p> <p>ESE Level 4 ..... 3.515</p> <p>ESE Level 5 ..... 5.906</p> <p>ESOL ..... 1.161</p> <p>9-12 Career Ed ..... 1.090</p>

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88	ESE Guaranteed Allocation	<p>Funds in Specific Appropriations 5 and 88 are provided for the Exceptional Student Education (ESE) Guaranteed Allocation pursuant to section 1011.62, Florida Statutes. The ESE Guaranteed Allocation funds are provided in addition to the funds for each eligible exceptional student in the per full-time equivalent (FTE) student calculation. School districts that provided educational services in Fiscal Year 2024-2025 for exceptional students who are residents of other school districts shall not discontinue providing such services without the prior approval of the Department of Education.</p> <p>The Exceptional Student Education Guaranteed Allocation factor is \$2,113.61.</p>	<p>Funds in Specific Appropriations 5 and 88 are provided for the Exceptional Student Education (ESE) Guaranteed Allocation pursuant to section 1011.62, Florida Statutes. The ESE Guaranteed Allocation funds are provided in addition to the funds for each eligible exceptional student in the per full-time equivalent (FTE) student calculation. School districts that provided educational services in Fiscal Year 2025-2026 for exceptional students who are residents of other school districts shall not discontinue providing such services without the prior approval of the Department of Education.</p> <p>The ESE Guaranteed Allocation factor is \$2,164.20.</p>
88	Small School District ESE FTE Additional Value	The additional value of the full-time equivalent (FTE) student membership for small school district exceptional student education pursuant to section 1011.62, Florida Statutes, is 43.35 per weighted FTE.	The additional value of the full-time equivalent (FTE) student membership for small school district exceptional student education pursuant to section 1011.62, Florida Statutes, is 43.35 per weighted FTE.
88	Safe Schools Allocation	<p style="text-align: center;">\$290,000,000</p> <p>From the funds in Specific Appropriations 5 and 84, \$290,000,000 is provided for Safe Schools activities and shall be allocated as follows: \$250,000 shall be distributed to each district, and the remaining balance shall be allocated pursuant to section 1011.62, Florida Statutes.</p>	<p style="text-align: center;">\$290,000,000</p> <p>From the funds in Specific Appropriations 5 and 84, \$290,000,000 is provided for Safe Schools activities and shall be allocated as follows: \$250,000 shall be distributed to each district, and the remaining balance shall be allocated pursuant to section 1011.62, Florida Statutes.</p>
88	Educational Enrichment Allocation	Funds in Specific Appropriations 5 and 88 are provided for the Educational Enrichment Allocation pursuant to section 1011.62, Florida Statutes.	Funds in Specific Appropriations 5 and 88 are provided for the Educational Enrichment Allocation pursuant to section 1011.62, Florida Statutes.
88	Student Transportation	<p style="text-align: center;">\$565,994,313</p> <p>From the funds provided in Specific Appropriations 5 and 88, \$556,584,049 is provided for Student Transportation as provided in section 1011.68, Florida Statutes.</p>	<p style="text-align: center;">\$570,872,976</p> <p>From the funds provided in Specific Appropriations 5 and 88, \$570,872,976 is provided for Student Transportation pursuant to section 1011.68, Florida Statutes.</p>
88	Teachers Classroom Supply Assistance	From the funds in Specific Appropriations 5 and 88, school districts and charter schools shall provide at a minimum \$300 per eligible classroom teacher to fund the Florida Teachers Classroom Supply Assistance Program pursuant to section 1012.71, Florida Statutes.	From the funds in Specific Appropriations 5 and 88, school districts and charter schools shall provide at a minimum \$300 per eligible classroom teacher to fund the Florida Teachers Classroom Supply Assistance Program pursuant to section 1012.71, Florida Statutes.
88	Federally Connected	Funds provided in Specific Appropriations 5 and 88 for the Federally Connected Student Supplement shall be allocated pursuant to the formula provided in section 1011.62, Florida Statutes. The total number of federally	Funds provided in Specific Appropriations 5 and 88 for the Federally Connected Student Supplement shall be allocated pursuant to the formula provided in section 1011.62, Florida Statutes. The total number of federally

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	Student Supplement	connected students and the total number of students with disabilities shall be multiplied by 3 percent and 10.5 percent of the base student allocation, respectively.	connected students and the total number of students with disabilities shall be multiplied by 3 percent and 10.5 percent of the base student allocation, respectively.
88	Mental Health Assistance Allocation	\$180,000,000 From the funds in Specific Appropriations 5 and 88, \$180,000,000 is provided for the Mental Health Assistance Allocation pursuant to section 1011.62, Florida Statutes.	\$180,000,000 From the funds in Specific Appropriations 5 and 88, \$180,000,000 is provided for the Mental Health Assistance Allocation pursuant to section 1011.62, Florida Statutes.
88	State-Funded Discretionary Supplement	\$858,566,695 <i>Note: The GAA includes the State-Funded Discretionary Contribution in the FEFP, while the FEFP Conference Report includes the State-Funded Discretionary Contribution and Supplement. SB 2502, Section 3, incorporates the FEFP work papers by reference.</i>	Funds in Specific Appropriations 5 and 88 are provided for the State-Funded Discretionary Contribution pursuant to section 1011.62, Florida Statutes.
88	Academic Acceleration Options Supplement	\$596,771,896 From the funds in Specific Appropriations 5 and 88, \$596,771,896 is provided for the Academic Acceleration Options Supplement pursuant to section 1011.62, Florida Statutes.	\$596,771,896 From the funds in Specific Appropriations 5 and 88, \$596,771,896 is provided for the Academic Acceleration Options Supplement pursuant to section 1011.62, Florida Statutes.
89	Class Size Reduction Allocation	\$2,629,202,003 <i>Allocation Factors</i> Pre-K-3 ..... \$958.52 4-8 ..... \$915.09 9-12 ..... \$917.30 The class size reduction allocation shall be recalculated based on enrollment through the October 2025 FTE survey, except as provided in section 1003.03(4), Florida Statutes.	\$2,546,345,615 <i>Allocation Factors</i> Pre-K-3 ..... \$961.57 4-8 ..... \$918.10 9-12 ..... \$920.31 The class size reduction allocation shall be recalculated based on enrollment through the October 2026 FTE survey, except as provided in section 1003.03(4), Florida Statutes.
<b>NON-FEFP STATE GRANTS</b>			
90	The Chris Hixon, Aaron Feis and Coach Scott Beigel Guardian Program	\$6,500,000 Funds in Specific Appropriation 90 shall be used to certify and train school guardians as provided in section 30.15, Florida Statutes.	\$6,500,000 Funds in Specific Appropriation 90 shall be used to certify and train school guardians as provided in section 30.15, Florida Statutes.
91	School Recognition	\$135,000,000 Funds are provided to the Department of Education and shall be allocated to school districts pursuant to section 1008.36, Florida Statutes. School districts shall provide	\$135,000,000 Funds in Specific Appropriation 91 are provided to the Department of Education and shall be allocated to school districts pursuant to section 1008.36, Florida Statutes.

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	Program	expenditure details by school and by school district to the department. The department shall submit a report to the Governor and the Legislature by June 30, 2026, which details how the funds were spent by each school and school district.	School districts shall provide expenditure details by school and by school district to the department. The department shall submit a report to the Governor and the Legislature by June 30, 2027, which details how the funds were spent by each school and school district.
91A	Assistance to Low Performing Schools	<p style="text-align: center;">\$4,000,000</p> <p>Funds may be used to contract for the operation of the Florida Partnership for Minority and Underrepresented Student Achievement and to achieve the partnership’s mission as provided in section 1007.35, Florida Statutes. Funds shall be expended for professional development for classroom teachers of advanced courses.</p>	<p style="text-align: center;">\$4,000,000</p> <p>Funds in Specific Appropriation 91A may be used to contract for the operation of the Florida Partnership for Minority and Underrepresented Student Achievement and to achieve the partnership’s mission as provided in section 1007.35, Florida Statutes. Funds shall be expended for professional development for classroom teachers of advanced courses.</p>
92	Take Stock in Children	<p style="text-align: center;">\$6,125,000</p> <p>Funds in Specific Appropriation 93 are provided for the Take Stock in Children program (recurring base appropriations project).</p>	<p style="text-align: center;">\$6,125,000</p> <p>Funds in Specific Appropriation 92 are provided for the Take Stock in Children program (recurring base appropriations project).</p>

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93	Mentoring Student Assistance Initiatives	<p style="text-align: center;">\$13,582,988</p> <p style="text-align: center;"><i>Recurring Funds</i></p> <p>Best Buddies ..... \$700,000</p> <p>Big Brothers/Big Sisters.....\$2,980,248</p> <p>Florida Alliance of Boys &amp; Girls Clubs.....\$3,652,768</p> <p>Teen Trendsetters.....\$300,000</p> <p>YMCA State Alliance.....\$764,972</p> <p style="text-align: center;"><i>Nonrecurring Funds</i></p> <p>Best Buddies Jobs Project (SF 2379) (HF 1236) . \$400,000</p> <p>Best Buddies Mentoring and Student Assistance Initiative (SF 2051) (HF 3031) .....\$350,000</p> <p>Big Brothers/Big Sisters: Bigs Inspiring Scholastic Success (BISS) Project (SF 2698) (HF 2043) ...\$1,750,000</p> <p>Elevate Jacksonville: Expanding MENTORSHIP AND Life Preparation for Urban Youth (SF 2858) (HF 1194) ..... \$250,000</p> <p>Florida Lighthouse At-Risk Youth Mentorship Program (SF 3028) (HF2131) .....\$250,000</p> <p>Let’s Help Teen Girls Bloom (SF 2128) (HF3497) ..... \$150,000</p> <p>Public Safety &amp; Violence Prevention Through Mentoring &amp; Career Development (SF1150)(HF2912) .....\$500,000</p> <p>Summer, Cameras, Action! Youth Summer Leadership Experience! (SF3369)(HF3275) .....\$75,000</p> <p>The Sowing SEEDS Project (SF1385) (HF1666) .... \$80,000</p> <p>Youth Matter Mentorship Program (SF2296) (HF2620) .....\$1,500,000</p>	<p style="text-align: center;">\$12,380,808</p> <p style="text-align: center;"><i>Recurring Funds</i></p> <p>Best Buddies .....\$700,000</p> <p>Big Brothers/Big Sisters..... \$2,980,248</p> <p>Florida Alliance of Boys &amp; Girls Clubs.....\$3,652,768</p> <p>Teen Trendsetters..... \$300,000</p> <p>YMCA State Alliance .....\$764,972</p> <p style="text-align: center;"><i>Nonrecurring Funds</i></p> <p>Best Buddies Mentoring and Student Assistance Initiative (HF 2766) (SF 3024)..... \$350,000</p> <p>Overtown Youth Center - College and Career Readiness (HF 1415) (SF 1043)..... \$1,000,000</p> <p>Public Safety &amp; Violence Prevention through Mentoring &amp; Career Development (HF 1092) (SF 1031).....\$250,000</p> <p>Sowing SEEDS Project - A Workforce Development Program (HF 2369) (SF 2828)..... \$132,820</p> <p>YMCA State Alliance/YMCA Reads (HF 1457) (SF 2642).....\$ 750,000</p> <p>Youth Matter Mentorship Program (HF 1500) (SF 2199).....\$1,500,000</p>
93A	College Reach Out Program	\$1,000,000	\$1,000,000

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95	School District Education Foundation Matching Grants Program	<p style="text-align: center;">\$7,000,000</p> <p>Challenge grants to public school district education foundations for programs that serve low-performing students, technical career education, literacy initiatives, Science, Technology, Engineering, and Math (STEM) Education initiatives, increased teacher quality, and/or increased graduation rates as provided in section 1011.765, Florida Statutes.</p>	<p style="text-align: center;">\$7,000,000</p> <p>Funds in Specific Appropriation 95 are provided as challenge grants to public school district education foundations for programs that serve low-performing students, technical career education, literacy initiatives, Science, Technology, Engineering, Math (STEM) Education initiatives, increased teacher quality and/or increased graduation rates as provided in section 1011.765, Florida Statutes, and initiatives that advance student resiliency, citizenship, character, and life skill development. The amount of each grant shall be equal to the private contribution made to a qualifying public school district education foundation. In-kind contributions shall not be considered for matching purposes. Administrative costs for the program shall not exceed five percent.</p>
96	Public School Transportation Stipend	<p style="text-align: center;">\$3,000,000</p> <p>Funds in Specific Appropriation 98 are provided to the Department of Education for the public school choice transportation stipend established pursuant to section 1002.31(7), Florida Statutes. The stipend amount is \$750 per eligible household, and all stipends must be distributed to awarded recipients by October 30, 2025.</p>	<p style="text-align: center;">\$3,000,000</p> <p>Funds in Specific Appropriation 96 are provided to the Department of Education for the public school choice transportation stipend established pursuant to section 1002.31(7), Florida Statutes. The stipend amount is \$750 per eligible household, and all stipends must be distributed to awarded recipients by December 15, 2026.</p>
97	Educator Professional Liability Insurance	<p style="text-align: center;">\$1,021,560</p>	<p style="text-align: center;">\$1,021,560</p>
98	Teacher and Administrator Death Benefits	<p style="text-align: center;">\$41,321</p>	<p style="text-align: center;">\$45,521</p>
102	Regional Education Consortium Services	<p style="text-align: center;">\$1,750,000</p>	<p style="text-align: center;">\$6,800,000</p> <p>From the funds in Specific Appropriation 102, \$6,800,000 in recurring funds is provided to the consortium services organizations to implement section 1001.451, Florida Statutes. These funds shall be allocated to each eligible consortium services organization as follows:            Heartland Educational Consortium..... \$1,340,009</p>

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			The North East Florida Educational Consortium.....\$3,025,465 Panhandle Area Educational Consortium..... \$2,434,526
103	Teacher Professional Development	<p style="text-align: center;">\$13,696,153</p> <p>Mental Health Training ..... \$5,500,000            Principal of the Year ..... \$29,426            Personnel of the Year ..... \$370,000            Teacher of the Year ..... \$850,000</p> <p>Teacher of the Year Program are provided for financial awards, in conjunction with any private donations, resulting in district participants receiving a minimum total award amount of \$10,000; the selected finalists receiving a minimum total award of \$20,000; and the Teacher of the Year receiving a minimum total award amount of \$50,000.</p> <p>From the funds in Specific Appropriation 105, \$5,000,000 in recurring funds is provided to the Department of Education for Computer Science Certification and Teachers' Bonuses and shall be allocated to school districts pursuant to section 1007.2616, Florida Statutes. The department shall submit a report to the Legislature by June 30, 2026, which details how the funds were allocated by school district.</p> <p>From the funds in Specific Appropriation 105, nonrecurring funds are provided for the following:</p> <p>Empowering Educators: A Resilience Initiative for Hillsborough and Pasco Counties (SF 1678) (HF 2520) ..... \$1,000,000            Miami-Dade County Public Schools and FIU Cuba American Studies Research Institute (SF 3310) (HF 2019) ..... \$200,000            Teacher Apprenticeship Program (SF 2106) (HF 1066) ..... \$496,727            Uplifting School Mental Health Support in Miami-Dade Schools (SF 2823)(HF 2025) ..... \$250,000</p>	<p style="text-align: center;">\$13,279,426</p> <p>Mental Health Training ..... \$5,500,000            Principal of the Year ..... \$29,426            Personnel of the Year ..... \$370,000            Teacher of the Year ..... \$850,000</p> <p>Teacher of the Year Program are provided for financial awards, in conjunction with any private donations, resulting in district participants receiving a minimum total award amount of \$10,000; the selected finalists receiving a minimum total award of \$20,000; and the Teacher of the Year receiving a minimum total award amount of \$50,000.</p> <p>Funds in Specific Appropriation 103 for the School Related Personnel of the Year Program are provided for financial awards of up to \$5,000 for participants of the program; the selected finalists receiving a total award of up to \$6,500; and the School Related Personnel of the Year receiving a total award amount of up to \$10,000.</p> <p>Funds in Specific Appropriation 103 for Principal, Teacher, or School Related Personnel of the Year may be disbursed to districts, schools, or individuals.</p> <p>From the funds in Specific Appropriation 103, \$3,000,000 in recurring funds is provided to the Department of Education for Computer Science Certification and Teachers' Bonuses and shall be allocated to school districts pursuant to section 1007.2616, Florida Statutes. The department shall submit a report to the Legislature by June 30, 2027, which details how the funds were allocated by school district.</p> <p>From the funds in Specific Appropriation 105, nonrecurring funds are provided for the following:</p> <p>Carnegie Learning Math Success For All Pilot (HF 2928) (SF 3276)..... \$500,000            Florida Rural Digital Literacy (HF 2290) (SF 1336)..... \$1,500,000</p>

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			<p>Law Enforcement Against Drugs and Violence (L.E.A.D.) Statewide Implementation (HF 1147) (SF 2415)..... \$1,000,000</p> <p>Uplifting School Mental Health Support across the State of Florida (HF 1985) (SF 1981)..... \$500,000</p>
104	Strategic Statewide Initiatives	<p style="text-align: center;">\$51,488,952</p> <p>From the funds in Specific Appropriation 106, \$845,000 in recurring funds and \$350,000 in nonrecurring funds are provided to the Department of Education for use of the Florida Safe Schools Assessment Tool at all public-school sites, pursuant to section 1006.1493, Florida Statutes.</p> <p>From the funds in Specific Appropriation 106, \$3,000,000 in recurring funds is provided to the Department of Education to implement the provisions as provided in section 1001.212(6), Florida Statutes. From the funds provided in Specific Appropriation 106, \$5,000,000 in recurring funds is provided to the Department of Education to support the Regional Literacy Teams pursuant to section 1008.365, Florida Statutes. From the funds in Specific Appropriation 100, \$4,702,500 in recurring funds is provided to the Department of Education to support the Charity for Change Program as provided pursuant to section 1003.4206, Florida Statutes.</p> <p>From the funds in Specific Appropriation 106, \$400,000 in recurring funds is provided to the Department of</p>	<p style="text-align: center;">\$64,338,124</p> <p>From the funds in Specific Appropriation 104, \$936,790 in recurring funds is provided to the Department of Education for use of the Florida Safe Schools Assessment Tool at all public school sites, pursuant to section 1006.1493, Florida Statutes.</p> <p>From the funds in Specific Appropriation 104, \$137,121 in recurring funds is provided to the Department of Education to enhance the Florida Safe Schools Assessment Tool to improve functionality, data reporting, and coordination by establishing a centralized, role-secured directory or school, district, and first-responder personnel with real-time synchronization capabilities.</p> <p>From the funds in Specific Appropriation 104, \$3,000,000 in recurring funds is provided to the Department of Education to implement the provisions pursuant to section 1001.212(6), Florida Statutes.</p> <p>From the funds in Specific Appropriation 104, \$5,000,000 in recurring funds is provided to the Department of</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
		<p>Education to implement the Early Childhood Music Education Program established pursuant to section 1003.481, Florida Statutes. From the funds in Specific Appropriation 106, \$2,000,000 in recurring funds is provided for the Florida Institute for Charter School Innovation pursuant to section 1004.88, Florida Statutes. From the funds in Specific Appropriation 106, \$3,306,121 in recurring funds is provided to the Department of Education to provide grants to schools. Funds shall be prioritized for districts in fiscally constrained counties as described in section 218.67(1), Florida Statutes, for participation in the Florida Safe Schools Canine Program pursuant to section 1006.121, Florida Statutes. From the funds in Specific Appropriation 106, \$5,000,000 in recurring funds is provided to the Department of Education to implement section 1006.07(7)(j), F.S., requiring each district school board to establish a threat management coordinator for the school district. Each district will receive an amount based on its size: \$55,000 (small), \$60,000 (medium), \$75,000 (large), or \$115,000 (very large) as determined by the department. From the funds provided in Specific Appropriation 106, \$1,000,000 in nonrecurring funds from the General Revenue Fund is provided to the Department of Education for the Improving Student Outcomes in Mathematics Initiative. From the funds in Specific Appropriation 106, \$1,000,000 in nonrecurring funds is provided to the Department of Education for the Civics Literacy Captains and Coaches Initiatives. From the funds in Specific Appropriation 106, \$500,000 in nonrecurring funds is provided to the Department of Education for the Civics Professional Development Initiative. From the funds in Specific Appropriation 106, \$3,500,000 in nonrecurring funds is provided to the Department of Education for the Florida Civics Seal of Excellence Program. The amount of the stipend is \$3,000 for completing the Florida Seal of Excellence endorsement coursework. From the funds provided in Specific Appropriation 106, \$356,046 in nonrecurring funds is provided to the Department of Education to competitively procure and pilot a solution to restrict the use of wireless communication devices in public school classrooms pursuant to section 1006.07, Florida Statutes. Pilot funding is encouraged to serve multiple districts, in at least one rural and one urban setting, and may not be exhausted by one single applicant. The department shall provide a report on the usage and results of the pilot program to the Governor, President of the Senate, and the Speaker of the House of Representatives by September 1, 2026. From the funds in Specific Appropriation 106, \$500,000 in nonrecurring</p>	<p>Education to support the Regional Literacy Teams pursuant to section 1008.365, Florida Statutes.</p> <p>From the funds in Specific Appropriation 104, \$4,702,500 in recurring funds is provided to the Department of Education to support the Charity for Change Program pursuant to section 1003.4206, Florida Statutes.</p> <p>No later than September 30, 2027, the Department of Education shall provide a report to the Governor and Legislature on the Charity for Change program. The report must include information on the following: 1) student performance on the character education component pursuant to section 1003.42 (2)(t), Florida Statutes; 2) the number of participating schools and students, by district; and 3) funds raised for the program.</p> <p>From the funds in Specific Appropriation 104, \$400,000 in recurring funds is provided to the Department of Education to implement the Early Childhood Music Education Program established pursuant to section 1003.481, Florida Statutes.</p> <p>From the funds in Specific Appropriation 104, \$2,000,000 in recurring funds is provided for the Florida Institute for Charter School Innovation pursuant to section 1004.88, Florida Statutes.</p> <p>From the funds in Specific Appropriation 104, \$3,306,121 in recurring funds is provided to the Department of Education to provide grants to schools. Funds shall be prioritized for districts in fiscally constrained counties as described in section 218.67(1), Florida Statutes, for participation in the Florida Safe Schools Canine Program pursuant to section 1006.121, Florida Statutes. The regional consortium service organizations shall notify their fiscally constrained member districts of the availability of these funds to assist districts in participating in the program. Any appropriated funds that have not been designated for fiscally constrained districts by December 15, 2026, may be awarded to other school districts who apply to participate in the program. The Department of Education shall notify all districts of the availability of these funds to assist them in participating in the program. Such schools may apply for funds which may be used as the required monetary contribution of such schools for the purchase, training, or caring for a firearm detection canine and other costs associated with participation in the program.</p> <p>From the funds in Specific Appropriation 104, \$5,000,000 in recurring funds is provided to the Department of</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
		<p>funds is provided to the Department of Education for the Resiliency Florida Initiative Program.</p>	<p>Education to implement section 1006.07(7)(j), Florida Statutes, requiring each district school board to establish a threat management coordinator for the school district. Each district will receive an amount based on its size: \$55,000 (small), \$60,000 (medium), \$75,000 (large), or \$115,000 (very large) as determined by the department.</p> <p>From the funds in Specific Appropriation 104, \$1,000,000 in recurring funds and \$2,000,000 in nonrecurring funds are provided to the Department of Education for the Civics Literacy Captains and Coaches Initiatives.</p> <p>From the funds in Specific Appropriation 104, \$7,000,000 in recurring funds is provided to the Department of Education for the Florida Civics Seal of Excellence Program. The amount of the stipend is \$3,000 for completing the Florida Seal of Excellence endorsement coursework.</p> <p>From the funds in Specific Appropriation 104, \$1,500,000 in nonrecurring funds is provided to the Department of Education for the Civics Professional Development Initiative.</p> <p>From the funds in Specific Appropriation 104, \$200,000 in nonrecurring funds is provided to the Department of Education for the display of portraits as required by s. 1003.44(4)(b), Florida Statutes.</p>
107	Schools of Hope	<p style="text-align: center;">\$6,000,000</p> <p>Funds in Specific Appropriation 107 are provided for Schools of Hope as provided in section 1002.333(10), Florida Statutes. These funds shall be placed in reserve. The Department of Education is authorized to submit budget amendments requesting release of these funds pursuant to chapter 216, Florida Statutes. Release of these funds is contingent upon the submission of (a) detailed disbursement data that itemizes, by eligible recipient, the amount received and a description of its use of the School of Hope Program funds appropriated in Specific Appropriation 108A in chapter 2021-36, Laws of Florida and in Specific Appropriation 101A in chapter 2024-231, Laws of Florida and (b) a detailed spend plan that identifies the school or schools of hope requesting the funds placed in reserve, the amount of funds each school is requesting and a description of each school's authorized expenditures. The data shall be submitted no later than August 1, 2025.</p>	

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108	School and Instructional Enhancements	<p style="text-align: center;">\$66,471,421</p> <p>From the funds in Specific Appropriation 111, \$2,000,000 in recurring funds is provided for the Safer, Smarter Schools Program pursuant to section 1003.4204, Florida Statutes.</p> <p>From the funds in Specific Appropriation 111, \$15,000,000 in nonrecurring funds is provided to the Department of Education to provide grants to full-time Jewish day schools and Jewish preschools as provided in section 1001.2921, Florida Statutes, for costs associated with contracted security guards who are licensed and regulated by the state to provide professional detection, prevention, and security services to the eligible schools, and expenses related to transportation for students, parents, and staff.</p>	<p style="text-align: center;">\$68,122,389</p> <p>From the funds in Specific Appropriation 108, \$2,000,000 in recurring funds is provided for the Safer, Smarter Schools Program pursuant to section 1003.4204, Florida Statutes.</p> <p>From the funds in Specific Appropriation 108, \$7,500,000 in recurring funds and \$7,500,000 in nonrecurring funds are provided to the Department of Education to provide grants to full-time Jewish day schools and Jewish preschools as provided in section 1001.2921, Florida Statutes, for costs associated with contracted security guards who are licensed and regulated by the state to provide professional detection, prevention, and security services to the eligible schools, and expenses related to transportation for students, parents, and staff.</p>
109	School District Exceptional Student Evaluation Grant Program	<p style="text-align: center;">\$1,000,000</p> <p>From the funds in Specific Appropriation 112, \$1,000,000 in recurring funds from the General Revenue Fund is provided for the School District Exceptional Student Evaluation grant program to assist districts in complying with section 1002.394(7)(b), Florida Statutes. School districts that wish to participate in the grant program must report the number of Individual Education Plans and matrix of services developed for students, or in process of being developed, on a Family Empowerment Scholarship for the 2025-2026 school year to the Department of Education by December 15, 2025. No later than January 15, 2026, the department shall provide funding of no more than \$2,000 per each Individual Education Plan reported by a district. If the appropriation is not sufficient, funding must be prorated based on the number of plans reported by districts.</p>	<p style="text-align: center;">\$1,000,000</p> <p>From the funds in Specific Appropriation 109, \$1,000,000 in recurring funds from the General Revenue Fund is provided for the School District Exceptional Student Evaluation grant program to assist districts in complying with section 1002.394(7)(b), Florida Statutes. School districts that wish to participate in the grant program must report the number of Individual Education Plans and matrix of services developed for students, or in process of being developed, on a Family Empowerment Scholarship for the 2026-2027 school year to the Department of Education by December 15, 2027. No later than January 15, 2027, the department shall provide funding of no more than \$2,000 per each Individual Education Plan reported by a district. If the appropriation is not sufficient, funding must be prorated based on the number of plans reported by districts.</p>
113	Local Governments and Non-State Entities Fixed Capital Outlay	<p style="text-align: center;">\$5,000,000</p> <p>From the funds in Specific Appropriation 114, \$5,000,000 in nonrecurring funds is provided to the Department of Education as fixed capital outlay to provide grants to full-time Jewish day schools and Jewish preschools as provided in section 1001.2921, Florida Statutes. Grants must be awarded no later than December 1, 2025.</p>	<p style="text-align: center;">\$5,000,000</p> <p>From the funds in Specific Appropriation 113, \$5,000,000 in nonrecurring funds is provided to the Department of Education as fixed capital outlay to provide grants to full-time Jewish day schools and Jewish preschools as provided in section 1001.2921, Florida Statutes. Grants must be awarded no later than December 1, 2026.</p> <p style="text-align: center;">\$7,000,000</p> <p>From the funds in Specific Appropriation 113, \$7,000,000 in nonrecurring funds is provided to the Department of Education as fixed capital outlay to provide grants to</p>

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			private schools in a financially disadvantaged community, as defined in rule 62-552.200, Florida Administrative Code, with a population of less than 10,000 residents, according to the most recent official estimate pursuant to section 186.901, Florida Statutes, and located in a rural area of opportunity, as defined in section 288.0656, Florida Statutes. The Department of Education shall award applicants contingent on availability of matching funds on hand of no less than 25 percent of the award. Grants shall be awarded no later than December 1, 2026.
113C	School Hardening Grant Program	<p style="text-align: center;">\$20,000,000</p> <p>From Specific Appropriation 113C, are provided for the School Hardening Grant program to improve the physical security of school buildings based on the security risk assessment required by section 1006.1493, Florida Statutes. By December 31, 2025, school districts and charter schools receiving School Hardening Grant program funds shall report to the Department of Education, in a format prescribed by the department, the total estimated costs of their unmet school campus hardening needs as identified by the Florida Safe Schools Assessment Tool (FSSAT) conducted pursuant to section 1006.1493, Florida Statutes. The report should include a prioritized list of school hardening project needs by each school district or charter school and an expected timeframe for implementing those projects. In accordance with section 119.071(3)(a), Florida Statutes, data and information related to security risk assessments administered pursuant to section 1006.1493 are confidential and exempt from public records requirements. Funds may only be used for capital purchases. Funds shall be allocated initially based on each district’s capital outlay FTE and charter school FTE. No district shall be allocated less than \$100,000. Funds shall be provided based on district application, which must be submitted to the Department of Education by February 1, 2026.</p>	
<b>FEDERAL GRANTS K-12 PROGRAM</b>			
114	Projects, Contracts, and Grants	\$3,999,420	\$3,999,420
115	Federal Grants and Aids	\$2,546,421,313	\$2,546,421,313

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116	Domestic Security	\$5,409,971	\$5,409,971
<b>WORKFORCE EDUCATION</b>			
119	Performance Based Incentives	<p style="text-align: center;">\$8,500,000</p> <p>Funds in Specific Appropriation 120 shall be provided by the Department of Education to district workforce education programs for students who earned industry certifications during the 2024-2025 academic year. Funding shall be based on students who earned industry certifications with a school district postsecondary funding designation on the CAPE Industry Certification Funding List.</p> <p>By October 31, 2025, the Chancellor of the Division of Career and Adult Education shall identify the associated industry certifications and shall prepare a report for each certification to include cost, percent employed, and average salary of graduates. These performance funds shall not be awarded for certifications earned through continuing workforce education programs.</p>	<p style="text-align: center;">\$8,500,000</p> <p>Funds in Specific Appropriation 119 shall be provided by the Department of Education to district workforce education programs for students who earned industry certifications during the 2025-2026 academic year. Funding shall be based on students who earned industry certifications with a school district postsecondary funding designation on the CAPE Industry Certification Funding List.</p> <p>By October 31, 2026, the Chancellor of the Division of Career and Adult Education shall identify the associated industry certifications and shall prepare a report for each certification to include cost, percent employed, and average salary of graduates. These performance funds shall not be awarded for certifications earned through continuing workforce education programs.</p>
120	Adult Basic Education	\$63,288,749	\$63,288,749
121	Workforce Development	<p style="text-align: center;">\$329,381,025</p> <p>From the funds in Specific Appropriation 7 from the Educational Enhancement Trust Fund and Specific Appropriation 122 from the General Revenue Fund, \$463,846,826 in recurring funds and \$3,500,000 in nonrecurring funds are provided for school district workforce education programs as defined in section 1004.02(25), Florida Statutes.</p>	<p style="text-align: center;">\$343,681,941</p> <p>From the funds in Specific Appropriation 7 from the Educational Enhancement Trust Fund and Specific Appropriation 121 from the General Revenue Fund, \$468,504,251 in recurring funds and \$35,005,724 in nonrecurring funds are provided for school district workforce education programs as defined in section 1004.02(25), Florida Statutes.</p>
122	Workforce Development Capitalization Incentive Grant Program	<p style="text-align: center;">\$40,000,000</p> <p>Funds provided in Specific Appropriation 120 are provided to the Department of Education to implement the Workforce Development Capitalization Incentive Grant Program pursuant to section 1011.801, Florida Statutes.</p>	<p style="text-align: center;">\$40,000,000</p> <p>Funds provided in Specific Appropriation 122 are provided to the Department of Education to implement the Workforce Development Capitalization Incentive Grant Program pursuant to section 1011.801, Florida Statutes.</p>

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123	Pathways to Career Opportunities Grant	<p style="text-align: center;">\$20,000,000</p> <p>From the funds in Specific Appropriation 124, \$15,000,000 in recurring funds is provided for the Pathways to Career Opportunities Grant Program. The Department of Education shall administer the grant program, determine eligibility, and distribute grants. Grantees include high schools, career centers, charter technical career centers, Florida College System institutions, and other entities authorized to sponsor an apprenticeship or preapprenticeship program, as defined in section 446.021, Florida Statutes. Funds may be used for related technical instruction and to establish new apprenticeship or preapprenticeship programs or expand existing programs.</p>	<p style="text-align: center;">\$20,000,000</p> <p>From the funds in Specific Appropriation 123, \$15,000,000 in recurring funds is provided for the Pathways to Career Opportunities Grant Program. The Department of Education shall administer the grant program, determine eligibility, and distribute grants. Grantees include high schools, career centers, charter technical career centers, Florida College System institutions, and other entities authorized to sponsor an apprenticeship or preapprenticeship program, as defined in section 446.021, Florida Statutes. Funds may be used for related technical instruction and to establish new apprenticeship or preapprenticeship programs or expand existing programs.</p>
124	Vocational Formula Funds	<p style="text-align: center;">\$94,363,333</p>	<p style="text-align: center;">\$94,363,333</p>
125	Nursing Education PIPELINE	<p style="text-align: center;">\$20,000,000</p> <p>The funds in Specific Appropriation 126 are provided for the Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE) Fund to reward performance and excellence among nursing education programs at school district postsecondary technical career centers that offer a licensed practical nurse program pursuant to section 1009.897, Florida Statutes.</p>	<p style="text-align: center;">\$20,000,000</p> <p>The funds in Specific Appropriation 125 are provided for the Prepping Institutions, Programs, Employers, and Learners through Incentives for Nursing Education (PIPELINE) Fund to reward performance and excellence among nursing education programs at school district postsecondary technical career centers that offer a licensed practical nurse program pursuant to section 1009.897, Florida Statutes.</p>
126	Strategic Statewide Initiatives	<p style="text-align: center;">\$5,000,000</p> <p>From the funds in Specific Appropriation 127, \$4,000,000 in recurring funds is provided for startup grants to school districts and Florida College System institutions to fund some or all of the initial costs associated with the creation of the Graduation Alternative to Traditional Education (GATE) program pursuant to section 1011.804, Florida Statutes. Grantees include school district career and adult education centers, charter technical career centers, and Florida College System institutions. Applicants must provide projected enrollment and projected costs for their respective GATE programs. The Department of Education shall administer the grant program, determine eligibility, and distribute grants. The department shall make the grant application available to potential applicants no later than August 15, 2025. In distributing the funds, the department shall include a minimum amount per program and a variable amount based on the projected enrollment of the program. Grant</p>	<p style="text-align: center;">\$2,500,000</p> <p>From the funds in Specific Appropriation 126, \$2,000,000 is provided for startup grants to school districts and Florida College System institutions to fund some or all of the initial costs associated with the creation of the Graduation Alternative to Traditional Education (GATE) program pursuant to section 1011.804, Florida Statutes. Grantees include school district career and adult education centers, charter technical career centers, and Florida College System institutions. Applicants must provide projected enrollment and projected costs for their respective GATE programs. The Department of Education shall administer the grant program, determine eligibility, and distribute grants. The department shall make the grant application available to potential applicants no later than August 15, 2026. In distributing the funds, the department shall include a minimum amount per program and a variable amount based on the projected enrollment of the program. Grant funds may not be used for indirect costs.</p>

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		<p>funds may not be used for indirect costs.</p> <p>From the funds in Specific Appropriation 127, \$1,000,000 in recurring funds is provided for the GATE Program Performance Fund established pursuant to section 1011.8041, Florida Statutes. Incentive funds are to be awarded to school districts and Florida College System institutions based upon student performance outcomes achieved by GATE program students during the 2025-2026 academic year.</p>	<p>From the funds in Specific Appropriation 126, \$500,000 is provided for the GATE Program Performance Fund established pursuant to section 1011.8041, Florida Statutes. Incentive funds are to be awarded to school districts and Florida College System institutions based upon student performance outcomes achieved by GATE program students during the 2026-2027 academic year. The Department of Education shall distribute the awards by June 1, 2027, and establish procedures and timelines for school districts and colleges to report earned performance outcomes for funding. The department may allocate any funds not obligated by June 1, 2027, to districts and colleges who have earned awards, based on the percentage of earned outcomes.</p>
<b>SCHOOL HEALTH SERVICES</b>			
457	School Health Services	<p style="text-align: center;">\$45,744,955</p> <p>Funds in Specific Appropriation 431 from the General Revenue Fund are provided as state match for Title XXI administrative funding for school health services in Specific Appropriations 470 through 472, 475, and 478.</p> <p>From the funds in Specific Appropriation 431, not less than \$6,000,000 from the General Revenue Fund shall be provided for the Full Services Schools program pursuant to section 402.3026, Florida Statutes.</p> <p>The Department of Health shall submit a Fiscal Year 2024-2025 annual report by December 31, 2025, to the Executive Office of the Governor’s Office of Policy and Budget, the chair of the Senate Appropriations Committee, and the chair of the House of Representatives Budget Committee. The report must include, but is not limited to, county-level and state-level data on client population, student health conditions, number of students needing medications and treatments, expenditures for school health services, number of non-ESE health staff, categorized by employer (county health department, school district, community partner), school and student caseloads, core services provided, and the percent of students returning to class after visiting a school clinic.</p>	<p style="text-align: center;">\$17,909,412</p> <p>Funds in Specific Appropriation 457 from the General Revenue Fund are provided as state match for Title XXI administrative funding for school health services in Specific Appropriations 500 through 502, 505, and 508.</p> <p>From the funds in Specific Appropriation 457, no less than \$6,000,000 from the General Revenue Fund shall be provided for the Full Services Schools program pursuant to section 402.3026, Florida Statutes.</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
<b>LASTINGER CENTER</b>			
158	Lastinger Center for Learning	<p>Funds in Specific Appropriation 153 are provided to the University of Florida Lastinger Center for Learning, to support the development and implementation of statewide initiatives to support early learning coalitions, school districts, and schools in improving student achievement in reading and mathematics as provided for in section 1004.561, Florida Statutes. A maximum of \$4,000,000 may be used by the center to administer these programs and initiatives. The remaining funds shall be allocated initially as provided below with the center authorized to shift funding among the various programs for Fiscal Year 2025-2026 based on actual participation and demonstrated need.</p> <p>From the funds in Specific Appropriation 153, \$4,000,000 in recurring funds and \$16,000,000 in nonrecurring funds are provided to the center to implement the New Worlds Tutoring program pursuant to sections 1004.561, and 1008.366, Florida Statutes. These funds shall be distributed to school districts to implement the program in their respective districts or used by the center to provide direct or contracted support and services to districts. The center shall establish performance metrics to monitor the success of the program and to use in the management of grant awards for districts and contracted services. At a minimum, these metrics should include data on student attendance in tutoring sessions, student or parent satisfaction with tutoring sessions, and progress monitoring of student achievement.</p> <p>From the funds in Specific Appropriation 153, \$18,430,571 is provided to the center to implement the New Worlds micro-credential program, mathematics micro-credential, and reading endorsement incentives established pursuant to sections 1002.995, 1003.485, 1004.561, and 1012.586, Florida Statutes. Incentives may be provided to early learning coalition personnel and school district literacy coaches who earn a micro-credential or school district staff who earn a literacy coach endorsement.</p> <p>From the funds in Specific Appropriation 153, \$3,000,000 is provided to the center to provide a system of professional learning for the early learning coalitions</p>	<p>Funds in Specific Appropriation 158 are provided to the University of Florida Lastinger Center for Learning to support the development and implementation of statewide initiatives to support early learning coalitions, school districts, and schools in improving student achievement in reading and mathematics as provided for in section 1004.561, Florida Statutes. A maximum of \$4,000,000 may be used by the center for general operations related to these programs and initiatives. The remaining funds shall be allocated initially as provided below with the center authorized to shift funding among the various programs for Fiscal Year 2026-2027 based on actual participation and demonstrated need.</p> <p>From the funds in Specific Appropriation 158, \$10,925,946 in recurring funds and \$3,074,054 in nonrecurring funds are provided to the center to implement the New Worlds Tutoring program pursuant to sections 1004.561, and 1008.366, Florida Statutes. These funds shall be distributed to school districts to implement the program in their respective districts or used by the center to provide direct or contracted support and services to districts. The center shall establish performance metrics to monitor the success of the program and to use in the management of grant awards for districts and contracted services. At a minimum, these metrics should include data on student attendance in tutoring sessions, student or parent satisfaction with tutoring sessions, and progress monitoring of student achievement.</p> <p>From the funds in Specific Appropriation 158, \$18,430,571 in recurring funds is provided to the center to implement the New Worlds micro-credential program, mathematics micro-credential, and reading endorsement incentives established pursuant to sections 1002.995, 1003.485, 1004.561, and 1012.586, Florida Statutes. Incentives may be provided to early learning coalition personnel and school district literacy coaches who earn a micro-credential or school district staff who earn a literacy coach endorsement.</p> <p>From the funds in Specific Appropriation 158, \$3,000,000 in recurring funds is provided to the center to provide a system of professional learning for the early learning coalitions established pursuant to section 1002.83, Florida Statutes, that significantly improves child care instructor quality. The center shall consult with the early learning</p>

2026-2027 Line Item #	Issue	2025 – 2026 Appropriations (SB 2500)	2026 – 2027 Appropriations (HB 5001E)
		<p>established pursuant to section 1002.83, Florida Statutes, that significantly improves child care instructor quality. The center shall consult with the early learning coalitions and the Department of Education in the development and provision of this system.</p> <p>From the funds in Specific Appropriation 153, \$1,750,000 is provided to the center for the development and delivery of a literacy-focused online professional learning system for teachers as provided in section 1001.215, Florida Statutes, and for Literacy Coach Endorsements and the Literacy Leadership Professional Learning Series.</p> <p>From the funds in Specific Appropriation 153, \$2,000,000 is provided to the center for the grants awarded pursuant to section 1002.321, Florida Statutes.</p> <p>From the funds in Specific Appropriation 153, \$1,000,000 is provided to the center to implement the mathematics professional learning and micro-credential program pursuant to section 1004.561, Florida Statutes.</p>	<p>coalitions and the Department of Education in the development and provision of this system.</p> <p>From the funds in Specific Appropriation 158, \$1,750,000 in recurring funds is provided to the center for the development and delivery of a literacy-focused online professional learning system for teachers as provided in section 1001.215, Florida Statutes, and for Literacy Coach Endorsements and the Literacy Leadership Professional Learning Series.</p> <p>From the funds in Specific Appropriation 158, \$2,000,000 in recurring funds is provided to the center for the grants awarded pursuant to section 1002.321, Florida Statutes.</p> <p>From the funds in Specific Appropriation 158, \$1,000,000 in recurring funds is provided to the center to implement the mathematics professional learning and micro-credential program pursuant to section 1004.561, Florida Statutes.</p>

# PRE-K-12 EDUCATION APPROPRIATION COMPARISON

## FISCAL YEAR 2026-2027 GENERAL APPROPRIATIONS ACT, HB 5001E (SELECTED SECTIONS - BACK OF THE BILL)

### HB 5001E – Back of the Bill

**SECTION 23.** The unexpended balance of funds appropriated to the Department of Education in Specific Appropriation 19 of chapter 2024-231, Laws of Florida, and Specific Appropriation 18 of chapter 2025-198, Laws of Florida, from the Public Education Capital Outlay Trust Fund for the Gilchrist County Elementary School Special Facilities Project shall revert and is appropriated to the Department of Education as Fixed Capital Outlay to pay any outstanding invoices associated with the special facilities project and for Gilchrist County - Critical Infrastructure and Maintenance (HF 1156) (SF 3029). This section is effective upon becoming a law.

**SECTION 24.** The unexpended balance of funds appropriated to the Department of Education for the replacement of Building 12 in section 39 of Chapter 2018-3, Laws of Florida, shall revert immediately and is appropriated to the department in Fixed Capital Outlay for Fiscal Year 2025-2026 for the design and construction of a memorial as authorized in section 38 of Chapter 2018-3, Laws of Florida. This section is effective upon becoming a law.

**SECTION 25.** From the funds appropriated to the Department of Education for the Florida Education Finance Program in Specific Appropriation 88 of chapter 2025-198, Laws of Florida, \$79,009,018 in nonrecurring General Revenue funds shall revert and is appropriated for Fiscal Year 2025-2026, to the Department of Education for distribution to the following school districts due to a decline between the Fiscal Year 2025-2026 appropriated and current weighted full-time equivalent school district students. This section is effective upon becoming a law. Funds shall be allocated as follows:

Alachua.....	287,971
Baker.....	90,394
Bay.....	690,540
Brevard.....	836,997
Broward.....	8,455,813
Calhoun.....	29,370

Charlotte.....	21,329
Citrus.....	290,819
Clay.....	321,067
Collier.....	1,495,398
Columbia.....	84,877
Dade.....	18,736,825
DeSoto.....	111,850
Duval.....	3,400,661
Escambia.....	828,347
Flagler.....	144,523
Franklin.....	74,343
Gadsden.....	162,955
Gilchrist.....	90,171
Glades.....	137,152
Gulf.....	146,514
Hendry.....	498,561
Highlands.....	158,719
Hillsborough.....	3,559,542
Holmes.....	10,979
Jackson.....	11,871
Jefferson.....	15,270
Lafayette.....	72,114
Lake.....	191,157
Lee.....	3,611,301
Leon.....	462,957
Levy.....	11,703
Liberty.....	3,901
Madison.....	166,410
Manatee.....	2,668,356
Marion.....	1,095,795
Martin.....	461,668
Monroe.....	606,494
Nassau.....	141,192
Okaloosa.....	700,169
Okeechobee.....	134,700
Orange.....	4,819,282
Osceola.....	2,935,051

Palm Beach.....	10,701,004
Pinellas.....	1,665,091
Polk.....	891,744
Putnam.....	301,221
St. Johns.....	1,211,306
St. Lucie.....	1,915,977
Santa Rosa.....	633,859
Sarasota.....	638,708
Seminole.....	1,107,508
Suwannee.....	369,489
Union.....	249,559
Volusia.....	54,639
Walton.....	308,817
Washington.....	109,342
FSU Lab - Leon.....	30,409
TSC.....	45,237

**SECTION 26.** From the funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 88 and 89 of chapter 2025-198, Laws of Florida, for the Florida Education Finance Program (FEFP), \$47,472,553 shall revert immediately and is appropriated to the Department of Education for the **Education Enrollment Stabilization Program**. This section is effective upon becoming a law.

**SECTION 27.** The unexpended balance of nonrecurring funds appropriated to the Department of Education in section 34 of chapter 2025-198, Laws of Florida, for the Voluntary Prekindergarten Summer Bridge Program shall revert and is appropriated to the Department of Education for Fiscal Year 2026-2027 for the same purpose,

**SECTION 28.** The unexpended balance of funds appropriated to the Department of Education in section 37 of chapter 2025-198, Laws of Florida for the development of courses shall revert and is appropriated to the Department of Education for Fiscal Year 2026-2027 for the same purpose.

**SECTION 34.** The unexpended balance of funds appropriated to the Department of Education for the Early Childhood Music Education Program in Specific Appropriation 106 and section 21 of chapter 2025-198, Laws of Florida, shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 35.** The unexpended balance of \$10,000,000 in nonrecurring funds from the General Revenue Fund appropriated in Specific Appropriation 85 of chapter 2025-198, Laws of Florida, for the Voluntary Prekindergarten Program shall revert immediately. This section is effective upon becoming a law.

**SECTION 36.** The unexpended balance of funds from the General Revenue Fund appropriated to the Department of Education in Specific Appropriation 106 of chapter 2025-198, Laws of Florida, for the Improving Student Outcomes in Mathematics Initiative shall revert and is appropriated to the Department of Education in Fiscal Year 2026-2027. These funds shall be placed in reserve and the Department of Education is authorized to submit budget amendments requesting release of these funds pursuant to chapter 216, Florida Statutes. Release is contingent upon the submission of a detailed spend plan that describes the number and salaries of the mathematic directors and coaches to be hired and which school districts each director and coach will support. The Department of Education shall submit a report summarizing the effectiveness of this initiative to the chairs of the House of Representatives Budget Committee and the Senate Committee on Appropriations by June 30, 2027.

**SECTION 37.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 139 of chapter 2025-198, Laws of Florida, for the School Choice Online Portal shall revert and is appropriated to the department for the Fiscal Year 2026-2027 for the same purpose. **SECTION 38.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 139 of chapter 2025-198, Laws of Florida, for the School Choice Web Applications and Database Update shall revert and is appropriated to the department for the Fiscal Year 2026-2027 for the same purpose.

**SECTION 39.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 139 of chapter 2025-198, Laws of Florida, for the Feasibility Study for Modernization of Department Mainframe Application Systems and Processes shall revert and is appropriated to the department for the Fiscal Year 2026-2027 for the same purpose.

**SECTION 40.** The unexpended balance of \$50,000,000 held in unbudgeted reserve in the continuing appropriation category for the **Educational Enrollment Stabilization Program**

in the Non-FEFP budget entity shall be transferred to the continuing appropriation category for the Educational Enrollment Stabilization Program in the K12-FEFP budget entity. The funds shall be held in reserve and carried forward and expended pursuant to section 1011.62(19), Florida Statutes. This section is effective upon becoming a law.

**SECTION 41.** The unexpended balance of funds appropriated to the Department of Education for the Heroes in the Classroom Sign-on Bonus in section 23 of chapter 2025-198, Laws of Florida, shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 42.** The unexpended balance of funds appropriated to the Department of Education for the Regional Literacy Teams in Specific Appropriation 106 of chapter 2025-198, Laws of Florida, shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 43.** The unexpended balance of funds appropriated to the Department of Education for the Federal Grants and Aids in Specific Appropriation 116 of chapter 2025-198, Laws of Florida, shall revert and is appropriated to the Department of Education for Fiscal Year 2026-2027 for the same purpose.

**SECTION 44.** The unexpended balance of funds appropriated to the Department of Education for the development of assessments in Specific Appropriation 138 and section 38 of chapter 2025-198, Laws of Florida, shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 45.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 139 of chapter 2025-198, Laws of Florida, for the Centralization of Panic Alert Systems shall revert and is appropriated to the department for the Fiscal Year 2026-2027 for the same purpose.

**SECTION 46.** The unexpended balance of funds appropriated to the Department of Education in Specific Appropriation 139 of chapter 2025-198, Laws of Florida, for the Collaborate Plan Align Motivate Share (CPALMS) - district tools shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 47.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 144 of chapter 2025-198, Laws of Florida, for the Risk Mitigation Program shall revert and is appropriated to the department for the Fiscal Year 2026-2027 for the same purpose.

**SECTION 48.** The unexpended balance of funds appropriated to the Department of Education from the Federal Grants Trust Fund for the Preschool Development Birth to Five (PDG B-5) grant, pursuant to budget amendment EOG #B2026-0530, shall revert and is appropriated for Fiscal Year 2026-2027 to the Department of Education for the same purpose.

**SECTION 49.** The unexpended balance of \$4,389,203 from the General Revenue Fund appropriated in Specific Appropriation 59 of chapter 2025-198, Laws of Florida, for the Benacquisto Scholarship Program shall revert immediately. This section is effective upon becoming a law.

**SECTION 50.** There is hereby appropriated for Fiscal Year 2025-2026, \$21,973,391 in nonrecurring funds from the Educational Enhancement Trust Fund to the Department of Education for the projected deficit in Florida's Bright Futures Scholarship Program. This section is effective upon becoming a law.

**SECTION 51.** There is hereby appropriated for Fiscal Year 2025-2026, \$2,108,554 in nonrecurring funds from the General Revenue Fund to the Department of Education for the projected deficit in the Scholarship for Children and Spouses of Deceased or Disabled Veterans Program. This section is effective upon becoming a law.

**SECTION 52.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 58B of chapter 2025-198, Laws of Florida, for the Open Door Grant Program, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 53.** From the funds appropriated to the Department of Education from the General Revenue Fund in section 51 of chapter 2025-198, Laws of Florida, for the Dual Enrollment Teacher Scholarship Program, \$2,000,000 shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 54.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 124 and section 52 of chapter 2025-198, Laws of Florida, for the Pathways to Career Opportunities Grants Program, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 55.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 71 and section 53 of chapter 2025-198, Laws of Florida, for the Graduation Alternative to Traditional Education

(GATE) Scholarship Program, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 56.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 127 and section 54 of chapter 2025-198, Laws of Florida, for the Graduation Alternative to Traditional Education (GATE) Program, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 57.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 127 and section 55 of chapter 2025-198, Laws of Florida, for the Graduation Alternative to Traditional Education (GATE) Program Performance Fund, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 58.** From the funds appropriated to the Department of Education from the General Revenue Fund in section 56 of chapter 2025-198, Laws of Florida, for the Teacher Apprenticeship Program and Mentor Bonus, \$1,500,000 shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 59.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 131 and section 58 of chapter 2025-198, Laws of Florida, for the Linking Industry to Nursing Education (LINE) Fund, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

**SECTION 60.** The unexpended balance of funds appropriated to the Department of Education from the General Revenue Fund in Specific Appropriation 123 and section 64 of chapter 2025-198, Laws of Florida, for the Workforce Development Capitalization Incentive Grants Program, shall revert and is appropriated for the 2026-2027 Fiscal Year to the Department of Education for the same purpose.

## **FISCAL YEAR 2026 – 2027 GENERAL APPROPRIATIONS ACT IMPLEMENTING BILL, HB 5003E (EDUCATION EXCERPTS)**

### ***Florida House of Representatives Final Bill Analysis***

#### ***Implementing the 2026-2027 General Appropriations Act PreK – 12 Key Provisions)***

**Section 1** provides legislative intent that the implementing and administering provisions of this act apply to the GAA for Fiscal Year 2026-2027.

**Section 2** incorporates the Florida Education Finance Program (FEFP) work papers by reference for the purpose of displaying the calculations used by the Legislature.

**Section 3** incorporates the school readiness provider rates included in the document titled "School Readiness Program Reimbursement Rates Fiscal Year 2026-2027", consistent with the requirements of state law, in making appropriations for the school readiness program allocation.

**Sections 4 & 5** amend s. 1011.62, F.S., to revise the State Funded Discretionary Supplement and the Educational Enrollment Stabilization Program, and to reduce from 90% to 85% the total amount of a school district's FEFP funds provided by local property taxes.

**Section 6** provides additional value for elementary and middle school students who earn a Career and Professional Education (CAPE) Digital Tool certificate in the 2026-2027 school year.

**Section 7** requires the Department of Education to release, no later than September 1, 2026, a request for information (RFI) to contract out for a technology solution that establishes a statewide data interoperability platform to perform the statutorily-required cross-check in the administration of the Family Empowerment Scholarship program. The department must submit the results of the RFI to the Legislature by November 2, 2026.

**Section 8** provides flexibility to school districts and charter schools in adopting salary adjustments to implement the provisions of the GAA which provides funds for salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the FEFP with at least 10 years of full-time teaching experience in a public school.

**Sections 9 & 10** amend s. 1001.451, F.S., to clarify that the amount of each regional consortium service organization's incentive grant is based on the amount specified in the General Appropriations Act (GAA).

# THE FLORIDA EDUCATION FINANCE PROGRAM (FEFP) FISCAL YEAR 2026 – 2027 FINAL CONFERENCE REPORT FOR HB 5003

*Fiscal Year 2026-2027  
Florida Education Finance Program*

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FLORIDA EDUCATION FINANCE PROGRAM  
2026-27 FEFP HB 5001E CALCULATION  
STATEWIDE SUMMARY  
COMPARISON TO 2025-26 THIRD CALCULATION

	2025-26 FEFP Third Calculation	2026-27 FEFP HB 5001E Calculation	Difference	Percentage Difference
<b>MAJOR FEFP FORMULA COMPONENTS</b>				
Unweighted FTE	3,188,446.61	3,215,929.85	27,483.24	0.86%
<i>District Unweighted FTE</i>	2,755,865.61	2,722,530.60	(33,335.01)	-1.21%
<i>Family Empowerment Scholarship Unweighted FTE</i>	432,581.00	493,399.25	60,818.25	14.06%
Weighted FTE	3,415,442.46	3,437,143.92	21,701.46	0.64%
<i>District Weighted FTE</i>	2,946,925.25	2,902,052.59	(44,872.66)	-1.52%
<i>Family Empowerment Scholarship Weighted FTE</i>	468,517.21	535,091.33	66,574.12	14.21%
School Taxable Value	3,827,738,074,700	3,971,866,011,512	144,127,936,812	3.77%
Required Local Effort Millage	3.092	3.057	(0.035)	-1.13%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	3.840	3.805	(0.035)	-0.91%
Base Student Allocation	5,372.60	5,457.60	85.00	1.58%
<b>FEFP DETAIL</b>				
WFTE x BSA x CWF x Small District Factor (Base FEFP Funding)	18,585,125,437	18,998,938,797	413,813,360	2.23%
<i>Classroom Teacher and Other Instructional Personnel Salary Increase</i> <i>(Included in Base FEFP Funding)</i>	1,356,579,107	1,557,912,987	201,333,880	14.84%
0.748 Mills Discretionary Compression	468,729,396	478,852,598	10,123,202	2.16%
Academic Acceleration Options Supplement	596,771,896	596,771,896	0	0.00%
DJJ Supplemental Allocation	2,580,153	2,510,360	(79,793)	-3.08%
Educational Enrichment Allocation	837,369,104	844,407,663	7,038,559	0.84%
ESE Guaranteed Allocation	1,399,805,712	1,494,121,811	94,316,099	6.74%
Federally Connected Student Supplement	17,173,097	17,277,641	104,544	0.61%
Mental Health Assistance Allocation	180,000,000	180,000,000	0	0.00%
Safe Schools Allocation	290,000,000	290,000,000	0	0.00%
State-Funded Discretionary Contribution	19,430,597	52,525,859	3,095,262	6.26%
Student Transportation	565,994,313	570,872,976	4,878,663	0.86%
<b>TOTAL FEFP</b>	<b>22,992,989,705</b>	<b>23,526,279,601</b>	<b>533,289,896</b>	<b>2.32%</b>
Less: Required Local Effort	10,909,379,489	11,127,838,800	218,459,311	2.00%
<b>GROSS STATE FEFP</b>	<b>12,083,610,216</b>	<b>12,398,440,801</b>	<b>314,830,585</b>	<b>2.61%</b>
Proration to Appropriation	0	0	0	0.00%
Educational Enrollment Stabilization Program	6,809,059	0	(6,809,059)	-100.00%
<b>NET STATE FEFP</b>	<b>12,090,419,275</b>	<b>12,398,440,801</b>	<b>308,021,526</b>	<b>2.55%</b>
<b>STATE CATEGORICAL PROGRAMS</b>				
Class Size Reduction Allocation	2,685,156,882	2,650,121,971	(35,034,911)	-1.30%
State-Funded Discretionary Supplement	859,833,303	1,000,785,453	140,952,150	16.39%
<b>TOTAL STATE CATEGORICAL FUNDING</b>	<b>3,544,990,185</b>	<b>3,650,907,424</b>	<b>105,917,239</b>	<b>2.99%</b>
<b>TOTAL STATE FUNDING</b>	<b>15,635,409,460</b>	<b>16,049,348,225</b>	<b>413,938,765</b>	<b>2.65%</b>
<b>LOCAL FUNDING</b>				
Total Required Local Effort	10,909,379,489	11,127,838,800	218,459,311	2.00%
Total Discretionary Taxes from 0.748 Mills	2,748,622,155	2,852,117,542	103,495,387	3.77%
<b>TOTAL LOCAL FUNDING</b>	<b>13,658,001,644</b>	<b>13,979,956,342</b>	<b>321,954,698</b>	<b>2.36%</b>
<b>TOTAL FUNDING</b>	<b>29,293,411,104</b>	<b>30,029,304,567</b>	<b>735,893,463</b>	<b>2.51%</b>
State Funds per UFTE	4,903.77	4,990.58	86.81	1.77%
Local Funds per UFTE	4,283.59	4,347.10	63.51	1.48%
<b>Total Funds per UFTE</b>	<b>9,187.36</b>	<b>9,337.67</b>	<b>150.31</b>	<b>1.64%</b>
State Funds as a Percent of Total	53.38%	53.45%	0.07%	0.13%
Local Funds as a Percent of Total	46.62%	46.55%	-0.07%	-0.15%

2026-27 FEPP HB 5001E Calculation  
Change in FTE Students Compared to the 2025-26 Third Calculation

District	K-12 Unweighted FTE Students				K-12 Weighted FTE Students			
	2025-26 Third	2026-27 HB 5001E	Difference	Percentage Difference	2025-26 Third	2026-27 HB 5001E	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,978.98	31,875.67	(103.31)	-0.32%	33,292.31	33,151.84	(140.47)	-0.42%
2 Baker	4,649.68	4,567.79	(81.89)	-1.76%	4,913.82	4,829.92	(83.90)	-1.71%
3 Bay	28,286.02	28,628.17	342.15	1.21%	32,071.30	32,376.11	304.81	0.95%
4 Bradford	3,208.72	3,218.84	10.12	0.32%	3,396.70	3,401.46	4.76	0.14%
5 Brevard	80,625.92	81,746.73	1,120.81	1.39%	85,922.34	87,040.75	1,118.41	1.30%
6 Broward	279,698.18	278,395.90	(1,302.28)	-0.47%	298,345.74	296,283.57	(2,062.17)	-0.69%
7 Calhoun	1,980.90	1,936.75	(44.15)	-2.23%	2,148.19	2,097.17	(51.02)	-2.38%
8 Charlotte	18,441.89	18,600.85	158.96	0.86%	19,518.18	19,637.63	119.45	0.61%
9 Citrus	16,548.96	16,583.61	34.65	0.21%	17,471.58	17,458.31	(13.27)	-0.08%
10 Clay	40,875.83	41,081.70	205.87	0.50%	43,700.32	43,832.83	132.51	0.30%
11 Collier	50,575.18	51,248.38	673.20	1.33%	55,057.59	55,539.57	481.98	0.88%
12 Columbia	10,401.73	10,347.74	(53.99)	-0.52%	10,903.72	10,832.59	(71.13)	-0.65%
13 Dade	384,202.52	385,976.28	1,773.76	0.46%	410,189.71	411,597.21	1,407.50	0.34%
14 DeSoto	4,588.54	4,533.39	(55.15)	-1.20%	4,793.94	4,729.97	(63.97)	-1.33%
15 Dixie	2,509.76	2,543.97	34.21	1.36%	2,636.52	2,718.17	81.65	3.10%
16 Duval	152,671.37	155,721.09	3,049.72	2.00%	162,681.01	165,390.90	2,709.89	1.67%
17 Escambia	41,185.19	41,479.10	293.91	0.71%	43,453.46	43,641.59	188.13	0.43%
18 Flagler	15,326.24	15,590.66	264.42	1.73%	16,282.32	16,527.81	245.49	1.51%
19 Franklin	1,117.79	1,135.17	17.38	1.55%	1,209.27	1,224.43	15.16	1.25%
20 Gadsden	4,951.40	5,034.77	83.37	1.68%	5,287.96	5,362.10	74.14	1.40%
21 Gilchrist	2,979.37	2,978.49	(0.88)	-0.03%	3,287.87	3,279.48	(8.39)	-0.26%
22 Glades	1,920.78	1,937.43	16.65	0.87%	2,040.00	2,052.73	12.73	0.62%
23 Gulf	1,797.96	1,758.50	(39.46)	-2.19%	1,949.13	1,906.39	(42.74)	-2.19%
24 Hamilton	1,732.18	1,769.24	37.06	2.14%	1,839.62	1,876.22	36.60	1.99%
25 Hardee	4,504.58	4,320.43	(184.15)	-4.09%	4,728.23	4,531.04	(197.19)	-4.17%
26 Hendry	15,458.65	15,529.59	70.94	0.46%	16,109.54	16,150.36	40.82	0.25%
27 Hernando	26,670.14	26,938.29	268.15	1.01%	28,646.25	28,899.94	253.69	0.89%
28 Highlands	13,116.53	13,066.60	(49.93)	-0.38%	13,723.04	13,646.29	(76.75)	-0.56%
29 Hillsborough	237,125.90	237,342.94	217.04	0.09%	253,515.74	253,162.24	(353.50)	-0.14%
30 Holmes	2,928.84	2,780.48	(148.36)	-5.07%	3,027.38	2,872.33	(155.05)	-5.12%
31 Indian River	18,277.18	18,432.07	154.89	0.85%	19,676.39	19,839.62	163.23	0.83%
32 Jackson	6,023.88	5,975.46	(48.42)	-0.80%	6,478.78	6,404.57	(74.21)	-1.15%
33 Jefferson	1,122.52	1,159.40	36.88	3.29%	1,174.63	1,213.50	38.87	3.31%
34 Lafayette	1,173.87	1,182.75	8.88	0.76%	1,222.57	1,230.82	8.25	0.67%
35 Lake	53,560.50	54,333.39	772.89	1.44%	56,411.02	57,130.57	719.55	1.28%
36 Lee	109,416.29	112,078.73	2,662.44	2.43%	119,559.23	122,205.22	2,645.99	2.21%
37 Leon	34,515.51	34,723.71	208.20	0.60%	36,081.22	36,223.70	142.48	0.39%
38 Levy	6,035.95	6,137.78	101.83	1.69%	6,460.43	6,555.21	94.78	1.47%
39 Liberty	1,180.47	1,131.68	(48.79)	-4.13%	1,380.33	1,329.03	(51.30)	-3.72%
40 Madison	2,186.94	2,114.75	(72.19)	-3.30%	2,283.39	2,208.55	(74.84)	-3.28%
41 Manatee	57,668.96	59,533.92	1,864.96	3.23%	60,880.73	62,723.16	1,842.43	3.03%
42 Marion	53,133.11	54,389.54	1,256.43	2.36%	57,472.81	58,631.37	1,158.56	2.02%
43 Martin	18,379.16	18,505.64	126.48	0.69%	19,712.74	19,810.04	97.30	0.49%
44 Monroe	9,099.88	9,127.73	27.85	0.31%	9,749.92	9,761.65	11.73	0.12%
45 Nassau	13,928.66	13,958.53	29.87	0.21%	14,722.87	14,721.33	(1.54)	-0.01%
46 Okaloosa	33,071.97	32,991.39	(80.58)	-0.24%	35,382.20	35,209.21	(172.99)	-0.49%
47 Okeechobee	6,330.39	6,257.61	(72.78)	-1.15%	6,584.28	6,493.98	(90.30)	-1.37%
48 Orange	226,901.31	228,198.25	1,296.94	0.57%	251,857.00	252,503.51	646.51	0.26%
49 Osceola	83,988.29	85,481.45	1,493.16	1.78%	90,201.65	91,631.38	1,429.73	1.59%
50 Palm Beach	207,782.75	208,856.94	1,074.19	0.52%	221,179.84	221,542.28	362.44	0.16%
51 Pasco	93,172.74	94,833.27	1,660.53	1.78%	101,937.80	103,510.68	1,572.88	1.54%
52 Pinellas	97,100.76	95,815.41	(1,285.35)	-1.32%	104,141.02	102,500.16	(1,640.86)	-1.58%
53 Polk	131,296.30	134,218.93	2,922.63	2.23%	142,906.73	145,689.63	2,782.90	1.95%
54 Putnam	10,607.04	10,591.63	(15.41)	-0.15%	11,043.07	11,005.77	(37.30)	-0.34%
55 St. Johns	56,055.62	58,138.33	2,082.71	3.72%	60,259.24	62,637.56	2,378.32	3.95%
56 St. Lucie	54,549.14	56,157.24	1,608.10	2.95%	56,961.57	58,559.63	1,598.06	2.81%
57 Santa Rosa	31,082.56	31,250.02	167.46	0.54%	33,952.17	34,012.02	59.85	0.18%
58 Sarasota	48,816.41	49,131.22	314.81	0.64%	53,158.50	53,341.67	183.17	0.34%
59 Seminole	70,933.87	70,843.91	(89.96)	-0.13%	74,407.61	74,190.88	(216.73)	-0.29%
60 Sumter	10,526.20	11,165.69	639.49	6.08%	11,281.94	11,961.40	679.46	6.02%
61 Suwannee	6,682.95	6,735.20	52.25	0.78%	6,923.31	6,956.84	33.53	0.48%
62 Taylor	2,744.72	2,677.18	(67.54)	-2.46%	3,050.86	2,977.00	(73.86)	-2.42%
63 Union	2,145.93	2,072.57	(73.36)	-3.42%	2,240.85	2,160.75	(80.10)	-3.57%
64 Volusia	68,243.45	68,199.95	(43.50)	-0.06%	73,087.15	72,888.29	(198.86)	-0.27%
65 Wakulla	5,396.63	5,447.31	50.68	0.94%	5,756.27	5,790.28	34.01	0.59%
66 Walton	12,189.66	12,518.08	328.42	2.69%	12,688.60	13,000.94	312.34	2.46%
67 Washington	3,383.22	3,375.03	(8.19)	-0.24%	3,676.78	3,650.38	(26.40)	-0.72%
69 FAMU Lab School	526.32	526.32	0.00	0.00%	544.20	543.19	(1.01)	-0.19%
70 FAU Lab - Palm Beach	1,329.61	1,329.61	0.00	0.00%	1,338.74	1,333.83	(4.91)	-0.37%
72 FSU Lab - Broward	724.59	724.59	0.00	0.00%	776.56	775.98	(0.58)	-0.07%
73 FSU Lab - Leon	1,809.95	1,845.08	35.13	1.94%	1,850.75	1,882.66	31.91	1.72%
74 UF Lab School	1,384.39	1,384.39	0.00	0.00%	1,404.52	1,401.91	(2.61)	-0.19%
75 Virtual School	51,301.61	52,579.21	1,277.60	2.49%	50,847.09	51,842.24	995.15	1.96%
76 FSU Lab - Bay	274.01	390.78	116.77	42.62%	269.20	382.19	112.99	41.97%
77 TSC Charter Schools	331.61	388.63	57.02	17.19%	323.12	376.00	52.88	16.37%
78 MDC Charter Schools	0.00	166.00	166.00	0.00%	0.00	165.34	165.34	0.00%
79 PHSC Charter School	0.00	125.00	125.00	0.00%	0.00	120.63	120.63	0.00%
80 UWF Charter School	0.00	60.00	60.00	0.00%	0.00	66.42	66.42	0.00%
<b>TOTAL</b>	<b>3,188,446.61</b>	<b>3,215,929.85</b>	<b>27,483.24</b>	<b>0.86%</b>	<b>3,415,442.46</b>	<b>3,437,143.92</b>	<b>21,701.46</b>	<b>0.64%</b>

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2026-27 FEFP HB 5001E Calculation  
Change in Funds and Funds per Student Compared to the 2025-26 Third Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student				K-12 Total Funds per Weighted FTE Student			
	2025-26	2026-27	Difference	Percentage Difference	2025-26	2026-27	Difference	Percentage Difference	2025-26	2026-27	Difference	Percentage Difference
	Third	HB 5001E			Third	HB 5001E			Third	HB 5001E		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-
1 Alachua	285,496,343	288,804,080	3,307,737	1.16%	8,927.63	9,060.33	132.70	1.49%	8,575.44	8,711.56	136.12	1.59%
2 Baker	43,312,272	43,343,953	31,681	0.07%	9,315.11	9,489.04	173.93	1.87%	8,814.38	8,974.05	159.67	1.81%
3 Bay	263,305,615	269,928,159	6,622,544	2.52%	9,308.68	9,428.76	120.08	1.29%	8,210.01	8,337.26	127.25	1.55%
4 Bradford	30,630,387	31,229,012	598,625	1.95%	9,545.98	9,701.95	155.97	1.63%	9,017.69	9,181.06	163.37	1.81%
5 Brevard	728,878,460	752,072,341	23,193,881	3.18%	9,040.25	9,200.03	159.78	1.77%	8,482.99	8,640.46	157.47	1.86%
6 Broward	2,548,678,106	2,587,964,997	39,286,891	1.54%	9,112.24	9,295.99	183.75	2.02%	8,542.70	8,734.76	192.06	2.25%
7 Calhoun	19,581,973	19,444,783	(137,190)	-0.70%	9,885.39	10,039.90	154.51	1.56%	9,115.57	9,271.92	156.35	1.72%
8 Charlotte	178,026,122	179,918,254	1,892,132	1.06%	9,653.36	9,672.58	19.22	0.20%	9,121.04	9,161.91	40.87	0.45%
9 Citrus	148,135,494	150,744,402	2,608,908	1.76%	8,951.35	9,089.96	138.61	1.55%	8,478.65	8,634.54	155.89	1.84%
10 Clay	368,724,871	376,210,005	7,485,134	2.03%	9,020.61	9,157.61	137.00	1.52%	8,437.58	8,582.84	145.26	1.72%
11 Collier	565,710,106	579,950,313	14,240,207	2.52%	11,185.53	11,316.46	130.93	1.17%	10,274.88	10,442.11	167.23	1.63%
12 Columbia	94,661,065	95,355,536	694,471	0.73%	9,100.51	9,215.11	114.60	1.26%	8,681.54	8,802.65	121.11	1.40%
13 Dade	3,613,044,580	3,718,024,046	104,979,466	2.91%	9,404.01	9,632.78	228.77	2.43%	8,808.23	9,033.16	224.93	2.55%
14 DeSoto	42,639,828	42,800,109	160,281	0.38%	9,292.68	9,441.08	148.40	1.60%	8,894.53	9,048.71	154.18	1.73%
15 Dixie	23,515,514	23,115,747	(399,767)	-1.70%	9,369.63	9,086.49	(283.14)	-3.02%	8,919.15	8,504.16	(414.99)	-4.65%
16 Duval	1,358,146,145	1,404,240,057	46,093,912	3.39%	8,895.88	9,017.66	121.78	1.37%	8,348.52	8,490.43	141.91	1.70%
17 Escambia	370,338,868	378,385,227	8,046,359	2.17%	8,992.04	9,122.31	130.27	1.45%	8,522.66	8,670.29	147.63	1.73%
18 Flagler	139,532,318	144,285,991	4,753,673	3.41%	9,104.15	9,254.64	150.49	1.65%	8,569.56	8,729.89	160.33	1.87%
19 Franklin	12,973,718	13,227,113	253,395	1.95%	11,606.58	11,652.10	45.52	0.39%	10,728.55	10,802.67	74.12	0.69%
20 Gadsden	46,314,943	47,819,426	1,504,483	3.25%	9,353.91	9,497.84	143.93	1.54%	8,758.57	8,918.04	159.47	1.82%
21 Gilchrist	29,737,491	30,176,067	438,576	1.47%	9,981.13	10,131.33	150.20	1.50%	9,044.61	9,201.48	156.87	1.73%
22 Glades	19,161,472	19,574,867	413,395	2.16%	9,975.88	10,103.52	127.64	1.28%	9,392.88	9,536.02	143.14	1.52%
23 Gulf	18,617,014	18,668,386	51,372	0.28%	10,354.52	10,616.09	261.57	2.53%	9,551.45	9,792.53	241.08	2.52%
24 Hamilton	16,922,487	17,368,823	446,336	2.64%	9,769.47	9,817.11	47.64	0.49%	9,198.90	9,257.35	58.45	0.64%
25 Hardee	40,826,657	39,892,959	(933,698)	-2.29%	9,063.37	8,933.56	(129.81)	-1.44%	8,634.66	8,404.37	(230.29)	-2.67%
26 Hendry	130,903,183	133,530,509	2,627,326	2.01%	8,467.96	8,598.46	130.50	1.54%	8,125.82	8,267.96	142.14	1.75%
27 Hernando	240,472,644	246,725,680	6,253,036	2.60%	9,016.55	9,158.92	142.37	1.58%	8,394.56	8,537.24	142.68	1.70%
28 Highlands	118,033,023	119,522,060	1,489,037	1.26%	8,998.80	9,147.14	148.34	1.65%	8,601.08	8,758.58	157.50	1.83%
29 Hillsborough	2,123,086,740	2,157,700,004	34,613,264	1.63%	8,953.42	9,091.06	137.64	1.54%	8,374.58	8,522.99	148.41	1.77%
30 Holmes	27,938,271	26,988,410	(949,861)	-3.40%	9,539.02	9,706.39	167.37	1.75%	9,228.53	9,396.00	167.47	1.81%
31 Indian River	173,392,011	178,392,970	5,000,959	2.88%	9,486.80	9,678.40	191.60	2.02%	8,812.19	8,991.75	179.56	2.04%
32 Jackson	56,806,392	57,100,767	294,375	0.52%	9,430.20	9,555.88	125.68	1.33%	8,768.07	8,915.63	147.56	1.68%
33 Jefferson	12,324,258	12,941,735	617,477	5.01%	10,979.10	11,162.44	183.34	1.67%	10,492.03	10,664.80	172.77	1.65%
34 Lafayette	11,520,947	11,733,208	212,261	1.84%	9,814.50	9,920.28	105.78	1.08%	9,423.55	9,532.84	109.29	1.16%
35 Lake	472,149,087	487,330,502	15,181,415	3.22%	8,815.25	8,969.26	154.01	1.75%	8,369.80	8,530.12	160.32	1.92%
36 Lee	1,041,999,095	1,080,025,985	38,026,890	3.65%	9,523.25	9,636.32	113.07	1.19%	8,715.34	8,837.81	122.47	1.41%
37 Leon	307,108,300	313,205,672	6,097,372	1.99%	8,897.69	9,019.94	122.25	1.37%	8,511.58	8,646.43	134.85	1.58%
38 Levy	58,066,720	59,935,046	1,868,326	3.22%	9,620.15	9,764.94	144.79	1.51%	8,988.06	9,143.12	155.06	1.73%
39 Liberty	12,191,698	11,926,639	(265,059)	-2.17%	10,327.83	10,538.88	211.05	2.04%	8,832.45	8,973.94	141.49	1.60%
40 Madison	20,434,739	20,147,225	(287,514)	-1.41%	9,343.99	9,527.00	183.01	1.96%	8,949.30	9,122.38	173.08	1.93%
41 Manatee	513,661,055	534,653,975	20,992,920	4.09%	8,907.06	9,080.66	173.60	0.83%	8,437.17	8,524.03	86.86	1.03%
42 Marion	479,625,766	497,928,965	18,303,199	3.82%	9,026.87	9,154.87	128.00	1.42%	8,345.26	8,492.54	147.28	1.76%
43 Martin	181,592,991	186,693,784	5,100,793	2.81%	9,880.37	10,088.48	208.11	2.11%	9,211.96	9,424.20	212.24	2.30%
44 Monroe	121,697,043	124,790,442	3,093,399	2.54%	13,373.48	13,671.57	298.09	2.23%	12,481.85	12,783.74	301.89	2.42%
45 Nassau	128,923,536	131,907,462	2,983,926	2.31%	9,255.99	9,449.95	193.96	2.10%	8,756.69	8,960.30	203.61	2.33%
46 Okaloosa	300,226,639	304,191,276	3,964,637	1.32%	9,077.98	9,220.32	142.34	1.57%	8,485.25	8,639.54	154.29	1.82%
47 Okeechobee	58,944,664	59,208,855	264,191	0.45%	9,311.38	9,461.90	150.52	1.62%	8,952.33	9,117.50	165.17	1.84%
48 Orange	2,063,735,477	2,105,457,006	41,721,529	2.02%	9,095.30	9,226.44	131.14	1.44%	8,194.08	8,338.33	144.25	1.76%
49 Osceola	736,196,001	761,151,628	24,955,627	3.39%	8,765.46	8,904.29	138.83	1.58%	8,161.67	8,306.67	145.00	1.78%
50 Palm Beach	2,016,884,091	2,059,747,944	42,863,853	2.13%	9,706.60	9,862.00	155.40	1.60%	9,118.66	9,297.31	178.65	1.96%
51 Pasco	840,853,023	868,500,401	27,647,378	3.29%	9,024.67	9,158.18	133.51	1.48%	8,248.69	8,390.44	141.75	1.72%
52 Pinellas	905,275,428	912,674,222	7,398,794	0.82%	9,323.05	9,525.34	202.29	2.17%	8,692.78	8,904.12	211.34	2.43%
53 Polk	1,181,535,034	1,225,370,992	43,835,958	3.71%	8,999.00	9,129.64	130.64	1.45%	8,267.88	8,410.83	142.95	1.73%
54 Putnam	97,123,040	98,447,046	1,324,006	1.36%	9,156.47	9,294.80	138.33	1.51%	8,794.93	8,945.04	150.11	1.71%
55 St. Johns	516,886,231	544,319,734	27,433,503	5.31%	9,220.95	9,362.49	141.54	1.53%	8,577.71	8,689.99	112.28	1.31%
56 St. Lucie	488,675,006	510,805,097	22,130,091	4.53%	8,958.44	9,095.98	137.54	1.54%	8,579.03	8,722.82	143.79	1.68%
57 Santa Rosa	286,879,584	292,168,066	5,288,482	1.84%	9,229.60	9,349.37	119.77	1.30%	8,449.52	8,590.14	140.62	1.66%
58 Sarasota	495,226,983	501,810,819	6,583,836	1.33%	10,144.68	10,213.69	69.01	0.68%	9,316.05	9,407.48	91.43	0.98%
59 Seminole	633,131,264	643,806,848	10,675,584	1.69%	8,925.66	9,087.68	162.02	1.82%	8,508.96	8,677.71	168.75	1.98%
60 Sumter	105,225,787	113,223,121	7,997,334	7.60%	9,996.56	10,140.27	143.71	1.44%	9,326.92	9,465.71	138.79	1.49%
61 Suwannee	58,783,246	60,175,514	1,392,268	2.37%	8,796.00	8,934.48	138.48	1.57%	8,490.63	8,649.83	159.20	1.88%
62 Taylor	26,402,296	26,192,679	(209,617)	-0.79%	9,619.30	9,783.68	164.38	1.71%	8,654.05	8,798.35	144.30	1.67%
63 Union	20,036,983	19,692,611	(344,372)	-1.72%	9,337.20	9,501.54	164.34	1.76%	8,941.69	9,113.79	172.10	1.92%
64 Volusia	614,296,104	622,926,159	8,630,055	1.40%	9,001.54	9,133.82	132.28	1.47%	8,404.98	8,546.31	141.33	1.68%
65 Wakulla	50,482,826	51,680,630	1,197,804	2.33%	9,354.51	9,483.70	129.19	1.38%	8,770.06	8,921.96	151.90	1.73%
66 Walton	136,449,068	142,112,997	5,663,929	4.15%	11,193.84	11,352.62	158.78	1.42%	10,753.67	10,930.98	177.31	1.65%
67 Washington	33,153,944	33,521,324	367,									

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Prekindergarten through Grade 12 Funding Summary - Page 1

District	2026-27 Unweighted FTE	2026-27 Funded Weighted FTE	\$5,457.60 Times Funded Weighted FTE	Comparable Wage Factor	1.0373 Small District Factor	Base Funding	0.748 Mills Compression	Acceleration Options Supplement	DJJ Supplemental Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	31,875.67	33,151.84	180,929,482			180,929,482	6,650,540	7,027,018	82,275
2 Baker	4,567.79	4,829.92	26,359,771		1.0373	27,342,990	2,747,069	1,124,530	0
3 Bay	28,628.17	32,376.11	176,695,858			176,695,858	348,691	4,552,844	36,079
4 Bradford	3,218.84	3,401.46	18,563,808		1.0373	19,256,238	1,532,522	258,077	0
5 Brevard	81,746.73	87,040.75	475,033,597			475,033,597	14,349,821	15,747,631	33,826
6 Broward	278,395.90	296,283.57	1,616,997,212	1.0233		1,654,673,247	0	67,013,796	163,961
7 Calhoun	1,936.75	2,097.17	11,445,515		1.0373	11,872,433	1,186,724	253,135	0
8 Charlotte	18,600.85	19,637.63	107,174,329			107,174,329	0	3,888,609	0
9 Citrus	16,583.61	17,458.31	95,280,473			95,280,473	1,434,151	1,873,324	46,454
10 Clay	41,081.70	43,832.83	239,222,053			239,222,053	20,501,001	9,138,696	108,027
11 Collier	51,248.38	55,539.57	303,112,757	1.0430		316,146,606	0	8,945,547	83,597
12 Columbia	10,347.74	10,832.59	59,119,943		1.0373	61,325,117	5,481,922	1,196,439	0
13 Dade	385,976.28	411,597.21	2,246,332,933	1.0362		2,327,650,185	0	65,667,507	68,091
14 DeSoto	4,533.39	4,729.97	25,814,284		1.0373	26,777,157	1,765,710	396,229	0
15 Dixie	2,543.97	2,718.17	14,834,685		1.0373	15,388,019	1,636,103	251,094	0
16 Duval	155,721.09	165,390.90	902,637,376	1.0075		909,407,156	45,853,632	16,981,885	161,902
17 Escambia	41,479.10	43,641.59	238,178,342			238,178,342	11,136,309	8,171,089	130,348
18 Flagler	15,590.66	16,527.81	90,202,176			90,202,176	0	2,486,144	0
19 Franklin	1,135.17	1,224.43	6,682,449		1.0373	6,931,704	0	94,534	0
20 Gadsden	5,034.77	5,362.10	29,264,197		1.0373	30,355,752	2,419,710	222,530	0
21 Gilchrist	2,978.49	3,279.48	17,898,090		1.0373	18,565,689	1,428,186	613,499	0
22 Glades	1,937.43	2,052.73	11,202,979		1.0373	11,620,850	795,489	154,656	0
23 Gulf	1,758.50	1,906.39	10,404,314		1.0373	10,792,395	0	150,802	0
24 Hamilton	1,769.24	1,876.22	10,239,658		1.0373	10,621,597	566,086	180,364	0
25 Hardee	4,320.43	4,531.04	24,728,604		1.0373	25,650,981	1,253,875	579,131	0
26 Hendry	15,529.59	16,150.36	88,142,205		1.0373	91,429,909	10,121,721	2,300,022	0
27 Hernando	26,938.29	28,899.94	157,724,313			157,724,313	8,833,335	4,221,996	33,422
28 Highlands	13,066.60	13,646.29	74,475,992		1.0373	77,253,947	4,583,110	1,992,615	0
29 Hillsborough	237,342.94	253,162.24	1,381,658,241	1.0129		1,399,481,632	71,221,869	49,500,080	210,038
30 Holmes	2,780.48	2,872.33	15,676,028		1.0373	16,260,744	1,838,370	257,079	0
31 Indian River	18,432.07	19,839.62	108,276,710			108,276,710	0	2,934,514	0
32 Jackson	5,975.46	6,404.57	34,953,581		1.0373	36,257,350	3,419,098	887,944	0
33 Jefferson	1,159.40	1,213.50	6,622,798		1.0373	6,869,828	63,825	39,174	0
34 Lafayette	1,182.75	1,230.82	6,717,323		1.0373	6,967,879	751,105	399,584	0
35 Lake	54,333.39	57,130.57	311,795,799			311,795,799	11,220,932	9,710,482	0
36 Lee	112,078.73	122,205.22	666,947,209	1.0033		669,148,135	0	15,889,819	111,733
37 Leon	34,723.71	36,223.70	197,694,465			197,694,465	9,815,698	5,145,170	97,772
38 Levy	6,137.78	6,555.21	35,775,714		1.0373	37,110,148	2,603,830	734,603	0
39 Liberty	1,131.68	1,329.03	7,253,314		1.0373	7,523,863	722,691	40,806	103,815
40 Madison	2,114.75	2,208.55	12,053,382		1.0373	12,502,973	819,719	212,873	0
41 Manatee	59,533.92	62,723.16	342,317,918	1.0002		342,386,382	0	8,214,752	178,024
42 Marion	54,389.54	58,631.37	319,986,565			319,986,565	16,540,947	6,923,959	133,879
43 Martin	18,505.64	19,810.04	108,115,274			108,115,274	0	5,431,811	0
44 Monroe	9,127.73	9,761.65	53,275,181	1.0261		54,665,663	0	1,697,404	661
45 Nassau	13,958.53	14,721.33	80,343,131			80,343,131	0	2,340,193	0
46 Okaloosa	32,991.39	35,209.21	192,157,784	1.0015		192,446,021	5,738,522	6,317,443	42,885
47 Okeechobee	6,257.61	6,493.98	35,441,545		1.0373	36,763,515	1,827,723	932,786	0
48 Orange	228,198.25	252,503.51	1,378,063,156	1.0072		1,387,985,211	14,511,127	41,937,175	127,701
49 Osceola	85,481.45	91,631.38	500,087,419			500,087,419	29,262,010	12,636,971	0
50 Palm Beach	208,856.94	221,542.28	1,209,089,147	1.0310		1,246,570,911	0	58,502,790	97,039
51 Pasco	94,833.27	103,510.68	564,919,887			564,919,887	34,608,454	14,585,832	99,327
52 Pinellas	95,815.41	102,500.16	559,404,873	1.0003		559,572,694	0	18,514,975	114,094
53 Polk	134,218.93	145,689.63	795,115,725			795,115,725	60,202,559	13,305,468	90,608
54 Putnam	10,591.63	11,005.77	60,065,090		1.0373	62,305,518	3,285,735	1,388,365	0
55 St. Johns	58,138.33	62,637.56	341,850,747			341,850,747	2,918,544	19,388,637	0
56 St. Lucie	56,157.24	58,559.63	319,595,037			319,595,037	13,879,262	9,748,659	52,229
57 Santa Rosa	31,250.02	34,012.02	185,624,000			185,624,000	11,733,445	6,929,038	0
58 Sarasota	49,131.22	53,341.67	291,117,498	1.0121		294,640,020	0	12,355,725	0
59 Seminole	70,843.91	74,190.88	404,904,147			404,904,147	17,539,535	18,404,028	0
60 Sumter	11,165.69	11,961.40	65,280,537			65,280,537	0	3,550,325	0
61 Suwannee	6,735.20	6,956.84	37,967,650		1.0373	39,383,843	3,462,634	580,310	0
62 Taylor	2,677.18	2,977.00	16,247,275		1.0373	16,853,298	997,276	172,474	0
63 Union	2,072.57	2,160.75	11,792,509		1.0373	12,232,370	1,527,505	269,367	0
64 Volusia	68,199.95	72,888.29	397,795,132			397,795,132	7,420,837	10,388,818	102,573
65 Wakulla	5,447.31	5,790.28	31,601,032		1.0373	32,779,750	2,704,589	1,125,346	0
66 Walton	12,518.08	13,000.94	70,953,930			70,953,930	0	3,071,668	0
67 Washington	3,375.03	3,650.38	19,922,314		1.0373	20,665,416	1,754,408	631,998	0
69 FAMU Lab School	526.32	543.19	2,964,514			2,964,514	148,780	52,685	0
70 FAU Lab - Palm Beach	1,329.61	1,333.83	7,279,511	1.0310		7,505,176	0	583,212	0
72 FSU Lab - Broward	724.59	775.98	4,234,988	1.0233		4,333,663	0	0	0
73 FSU Lab - Leon	1,845.08	1,882.66	10,274,805			10,274,805	521,567	491,398	0
74 UF Lab School	1,384.39	1,401.91	7,651,064			7,651,064	288,839	548,572	0
75 Virtual School	52,579.21	51,842.24	282,934,209			282,934,209	858,618	4,298,349	0
76 FSU Lab - Bay	390.78	382.19	2,085,840			2,085,840	4,760	141,371	0
77 TSC Charter Schools	388.63	376.00	2,052,058			2,052,058	6,346	24,121	0
78 MDC Charter Schools	166.00	165.34	902,360			902,360	2,711	0	0
79 PHSC Charter School	125.00	120.63	658,350			658,350	2,041	0	0
80 UWF Charter School	60.00	66.42	362,494			362,494	980	0	0
State	3,215,929.85	3,437,143.92	18,758,556,655			18,998,938,797	478,852,598	596,771,896	2,510,360

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District	Educational Enrichment Allocation	ESE Guaranteed Allocation	Federally Connected Student Supplement	Mental Health Assistance Allocation	Safe Schools	State-Funded Discretionary Contribution	Student Transportation	Gross State & Local FEFP	Required Local Effort Taxes	Net State FEFP
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	8,935,758	17,016,737	0	1,727,701	3,687,628	0	5,009,374	231,066,513	89,624,338	141,442,175
2 Baker	1,737,444	1,956,761	0	365,004	612,792	0	1,390,884	37,277,474	5,628,505	31,648,969
3 Bay	8,278,703	12,078,617	1,320,690	1,781,100	3,117,101	0	4,257,875	212,467,558	104,692,793	107,774,765
4 Bradford	1,740,248	1,795,312	0	262,653	495,520	0	888,673	26,229,243	5,756,300	20,472,943
5 Brevard	21,696,589	45,539,811	3,714,037	4,397,851	7,377,564	0	12,524,594	600,405,321	242,867,154	357,538,167
6 Broward	60,265,739	135,141,911	0	14,224,694	24,624,963	0	31,831,249	1,987,939,560	1,044,334,472	943,605,088
7 Calhoun	1,492,608	962,918	0	218,088	405,934	0	541,299	16,933,139	2,264,474	14,668,665
8 Charlotte	4,061,104	9,570,547	0	1,151,031	1,752,204	0	4,479,592	132,077,416	109,137,906	22,939,510
9 Citrus	3,555,367	9,314,139	0	1,008,798	1,679,360	0	4,782,244	118,974,330	55,914,831	63,059,499
10 Clay	10,266,649	23,280,537	415,414	2,470,037	3,407,482	0	9,161,088	317,970,984	65,927,119	252,043,865
11 Collier	11,263,439	27,301,142	0	3,030,917	4,252,679	0	10,076,993	381,100,920	323,869,760	57,231,160
12 Columbia	3,779,354	4,436,944	0	643,902	1,190,438	0	2,605,438	80,659,554	16,097,165	64,562,389
13 Dade	125,258,982	202,310,065	107,283	19,296,781	36,442,072	0	24,665,709	2,801,466,675	1,794,975,610	1,006,491,065
14 DeSoto	2,361,534	2,130,318	0	338,525	651,408	0	1,057,975	35,478,856	9,433,753	26,045,103
15 Dixie	838,306	958,654	0	246,216	421,755	0	565,214	20,305,361	2,766,771	17,538,590
16 Duval	41,149,208	73,237,675	949,927	8,128,009	15,473,352	0	22,547,136	1,133,889,882	380,190,022	753,699,860
17 Escambia	11,017,281	18,292,359	1,950,662	2,277,355	4,582,740	0	9,932,253	305,668,738	108,935,540	196,733,198
18 Flagler	3,294,012	9,283,967	0	929,708	1,357,972	0	3,829,980	111,383,959	62,342,656	49,041,303
19 Franklin	244,275	658,155	0	169,443	371,944	0	352,611	8,822,666	7,499,531	1,323,135
20 Gadsden	1,836,410	1,905,881	0	353,191	620,149	0	2,092,992	39,806,615	8,522,070	31,284,545
21 Gilchrist	2,111,207	1,465,553	0	263,453	447,234	0	717,358	25,612,179	5,182,905	20,429,274
22 Glades	1,589,428	924,741	596,834	212,881	390,044	0	356,500	16,641,423	3,784,428	12,856,995
23 Gulf	352,104	981,984	0	209,106	416,569	0	378,061	13,281,021	11,287,373	1,993,648
24 Hamilton	940,160	645,544	0	193,989	414,480	0	695,310	14,257,530	4,242,037	10,015,493
25 Hardee	1,070,156	1,770,724	0	359,036	636,966	0	1,601,358	32,922,227	10,451,712	22,470,515
26 Hendry	7,870,749	5,423,896	0	1,029,654	963,519	0	1,882,914	121,022,384	16,051,530	104,970,854
27 Hernando	6,230,198	13,894,398	0	1,543,430	2,327,728	0	7,299,601	202,108,421	62,341,510	139,766,911
28 Highlands	2,846,697	6,106,961	0	806,493	1,421,880	0	3,347,874	98,359,577	30,235,550	68,124,027
29 Hillsborough	60,574,363	102,505,320	1,451,368	13,110,501	17,952,500	0	43,092,083	1,759,149,754	586,746,753	1,172,403,001
30 Holmes	2,360,361	1,224,249	0	261,428	472,027	0	882,634	23,556,892	2,625,222	20,931,670
31 Indian River	3,988,185	8,885,491	0	1,098,469	1,739,513	0	3,388,642	130,311,524	100,245,877	30,065,647
32 Jackson	2,516,020	2,672,376	0	446,845	692,653	0	2,011,981	48,904,267	8,189,447	40,714,820
33 Jefferson	1,457,953	749,492	0	142,340	362,249	0	324,315	10,009,176	4,154,253	5,854,923
34 Lafayette	768,262	596,151	0	169,338	334,554	0	208,385	10,195,258	1,356,371	8,838,887
35 Lake	12,402,682	25,772,094	0	2,957,374	4,561,003	0	10,764,962	389,185,328	154,245,815	234,939,513
36 Lee	40,921,473	41,830,382	107,119	6,451,372	9,094,121	0	40,142,785	823,696,939	513,260,179	310,436,760
37 Leon	9,968,491	20,077,593	0	1,999,584	4,072,621	0	5,539,440	254,410,834	88,865,670	165,545,164
38 Levy	3,424,342	3,337,391	0	429,297	817,051	0	1,719,064	50,175,726	11,932,067	38,243,659
39 Liberty	723,133	581,196	0	168,985	335,850	0	308,489	10,508,828	1,244,592	9,264,236
40 Madison	889,755	967,451	0	216,111	431,498	0	730,941	16,771,321	6,406,205	12,165,116
41 Manatee	14,927,816	26,878,325	0	3,474,729	5,471,210	0	10,335,619	411,866,857	232,490,145	179,376,712
42 Marion	15,950,493	23,661,069	0	2,981,482	4,784,749	0	14,723,829	405,686,972	131,860,451	273,826,521
43 Martin	4,267,097	9,630,041	0	1,189,506	1,846,016	0	3,634,170	134,113,915	113,975,790	20,138,125
44 Monroe	1,973,862	4,722,025	1,191,421	615,217	1,055,325	0	1,316,770	67,238,348	57,145,261	10,093,087
45 Nassau	5,306,357	6,001,954	0	853,293	1,291,775	0	3,609,186	99,745,889	62,467,222	37,278,667
46 Okaloosa	8,800,350	15,289,133	3,118,663	1,963,116	2,954,842	0	7,821,764	244,492,739	99,035,159	145,457,580
47 Okeechobee	1,923,710	3,928,218	0	454,800	872,249	0	2,077,560	48,779,841	15,828,206	32,951,635
48 Orange	53,779,944	80,026,184	0	12,336,088	21,012,111	0	33,584,094	1,645,299,615	791,494,942	853,804,673
49 Osceola	20,317,418	30,619,058	0	4,661,585	6,463,291	0	17,109,842	621,157,594	193,508,944	427,648,650
50 Palm Beach	46,039,499	102,479,631	124,826	11,226,031	18,834,423	0	36,098,632	1,519,973,782	1,136,335,289	383,638,493
51 Pasco	25,966,706	43,045,462	0	5,391,226	7,528,465	0	20,236,759	716,362,118	200,426,293	515,935,825
52 Pinellas	22,398,887	48,915,443	0	4,963,791	9,774,076	0	13,445,448	677,699,408	460,285,992	217,413,416
53 Polk	34,459,259	59,892,331	0	7,328,377	10,452,542	0	36,242,833	1,017,089,702	245,482,586	771,607,116
54 Putnam	3,023,860	5,841,544	0	695,317	1,180,647	0	3,077,555	80,796,541	26,247,625	54,550,916
55 St. Johns	13,092,722	28,877,440	0	3,351,291	4,258,558	0	16,125,401	429,863,340	200,025,278	229,838,062
56 St. Lucie	16,824,241	30,727,409	0	3,135,429	4,405,691	0	14,285,999	412,653,956	146,678,645	265,975,311
57 Santa Rosa	8,567,601	12,635,725	2,223,987	1,841,842	2,453,923	0	10,073,162	242,082,723	69,493,710	172,589,013
58 Sarasota	9,934,518	25,286,243	0	2,869,730	4,719,456	0	8,841,772	358,647,464	304,848,069	53,799,395
59 Seminole	16,462,622	37,054,891	0	3,786,883	5,623,691	0	14,854,317	518,630,114	184,731,435	333,898,679
60 Sumter	2,253,324	5,844,033	0	778,985	1,224,872	0	1,903,684	80,835,760	68,711,517	12,124,243
61 Suwannee	1,368,214	2,871,006	0	449,785	796,515	0	1,490,315	50,402,622	11,071,021	39,331,601
62 Taylor	810,650	1,167,002	0	229,816	523,764	0	777,906	21,532,186	5,618,426	15,913,760
63 Union	927,392	1,076,863	0	216,147	402,328	0	525,234	17,177,206	1,458,350	15,718,856
64 Volusia	17,819,311	34,946,593	0	3,698,304	6,230,401	0	13,950,227	492,352,196	216,636,758	275,715,438
65 Wakulla	1,009,411	3,058,859	0	417,914	692,980	0	1,959,585	43,748,434	9,261,487	34,486,947
66 Walton	2,557,444	6,468,882	0	849,407	1,255,808	0	3,596,442	88,753,581	75,444,380	13,309,201
67 Washington	1,790,212	1,620,856	0	285,324	504,752	0	1,189,001	28,441,967	5,445,553	22,996,414
69 FAMU Lab School	812,222	63,519	0	133,290	286,277	326,592	0	4,787,879	0	4,787,879
70 FAU Lab - Palm Beach	1,456,814	154,113	0	184,098	341,645	1,784,071	0	12,009,129	0	12,009,129
72 FSU Lab - Broward	204,023	371,853	0	145,830	299,943	673,673	0	6,028,985	0	6,028,985
73 FSU Lab - Leon	1,492,098	457,945	0	216,701	377,174	1,144,909	0	14,976,597	0	14,976,597
74 UF Lab School	1,520,022	486,548	0	187,563	344,667	961,542	0	11,988,817	0	11,988,817
75 Virtual School	0	2,239,471	0	3,425,634	0	46,630,924	0	340,387,205	0	340,387,205
76 FSU Lab - Bay	105,685	49,106	5,410	124,717	276,399	348,193	0	3,141,481	0	3,141,481
77 TSC Charter Schools	101,294	53,715	0	124,581	276,124	344,664	0	2,982,903	0	2,982,903
78 MDC Charter Schools	44,378	57,762	0	110,500	261,442	147,220	0	1,526,373	0	1,526,373
79 PHSC Charter School	33,418	19,240	0	107,906	258,616	110,859	0	1,190,430	0	1,190,430
80 UWF Charter School	16,040	16,902	0	103,795	254,136	53,212	0	807,559	0	807,559
State	844,407,663	1,494,121,811	17,277,641	180,000,000	290,000,000	52,525,859	570,872,976	23,526,279,601	11,127,838,800	12,398,440,801

2026-27 FEFP HB 5001E Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 3

District	Net State FEFP	Class Size Reduction Allocation	State-Funded Discretionary Supplement	Total State Funding	Required Local Effort Taxes	0.748 Discretionary Local Effort	Total Local Funding	Total State and Local Funding
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	141,442,175	24,594,898	11,002,971	177,040,044	89,624,338	22,139,698	111,764,036	288,804,080
2 Baker	31,648,969	4,045,059	642,860	36,336,888	5,628,505	1,378,560	7,007,065	43,343,953
3 Bay	107,774,765	27,696,153	4,256,237	139,727,155	104,692,793	25,508,211	130,201,004	269,928,159
4 Bradford	20,472,943	2,488,657	1,136,364	24,097,964	5,756,300	1,374,748	7,131,048	31,229,012
5 Brevard	357,538,167	66,111,336	26,071,522	449,721,025	242,867,154	59,484,162	302,351,316	752,072,341
6 Broward	943,605,088	225,844,770	115,346,278	1,284,796,136	1,044,334,472	258,834,389	1,303,168,861	2,587,964,997
7 Calhoun	14,668,665	1,835,863	113,235	16,617,763	2,264,474	562,546	2,827,020	19,444,783
8 Charlotte	22,939,510	16,028,832	5,046,382	44,014,724	109,137,906	26,765,624	135,903,530	179,918,254
9 Citrus	63,059,499	13,895,409	4,330,526	81,285,434	55,914,831	13,544,137	69,458,968	150,744,402
10 Clay	252,043,865	36,098,213	5,536,941	293,679,019	65,927,119	16,603,867	82,530,986	376,210,005
11 Collier	57,231,160	47,463,800	17,911,995	122,606,955	323,869,760	133,473,598	457,343,358	579,950,313
12 Columbia	64,562,389	8,307,195	2,524,641	75,394,225	16,097,165	3,864,146	19,961,311	95,355,536
13 Dade	1,006,491,065	310,889,998	178,074,457	1,495,455,520	1,794,975,610	427,592,916	2,222,568,526	3,718,024,046
14 DeSoto	26,045,103	3,661,048	1,331,345	31,037,496	9,433,753	2,328,860	11,762,613	42,800,109
15 Dixie	17,538,590	1,754,019	394,748	19,687,357	2,766,771	661,619	3,428,390	23,115,747
16 Duval	753,699,860	124,711,321	50,844,809	929,255,990	380,190,022	94,794,045	474,984,067	1,404,240,057
17 Escambia	196,733,198	33,477,083	12,911,851	243,122,132	108,935,540	26,327,555	135,263,095	378,385,227
18 Flagler	49,041,303	12,740,871	4,936,771	66,718,945	62,342,656	15,224,390	77,567,046	144,285,991
19 Franklin	1,323,135	1,099,234	139,497	2,561,866	7,499,531	3,165,716	10,665,247	13,227,113
20 Gadsden	31,284,545	3,984,510	1,900,628	37,169,683	8,522,070	2,127,673	10,649,743	47,819,426
21 Gilchrist	20,429,274	2,593,434	708,471	23,731,179	5,182,905	1,261,983	6,444,888	30,176,067
22 Glades	12,856,995	1,671,906	307,137	14,836,038	3,784,428	954,401	4,738,829	19,574,867
23 Gulf	1,993,648	1,719,456	117,465	3,830,569	11,287,373	3,550,444	14,837,817	18,668,386
24 Hamilton	10,015,493	1,473,415	605,994	12,094,902	4,242,037	1,031,884	5,273,921	17,368,823
25 Hardee	22,470,515	3,904,912	417,486	26,792,913	10,451,712	2,648,334	13,100,046	39,892,959
26 Hendry	104,970,854	7,834,870	768,688	113,574,412	16,051,530	3,904,567	19,956,097	133,530,509
27 Hernando	139,766,911	22,206,660	6,913,275	168,886,846	62,341,510	15,497,324	77,838,834	246,725,680
28 Highlands	68,124,027	10,604,326	3,339,456	82,067,809	30,235,550	7,218,701	37,454,251	119,522,060
29 Hillsborough	1,172,403,001	200,144,072	55,259,873	1,427,806,946	586,746,753	143,146,305	729,893,058	2,157,700,004
30 Holmes	20,931,670	2,428,394	330,175	23,690,239	2,625,222	672,949	3,298,171	26,988,410
31 Indian River	30,065,647	15,819,375	6,529,773	52,414,795	100,245,877	25,732,298	125,978,175	178,392,970
32 Jackson	40,714,820	5,378,024	840,528	46,933,372	8,189,447	1,977,948	10,167,395	57,100,767
33 Jefferson	5,854,923	645,800	1,303,410	7,804,133	4,154,253	983,349	5,137,602	12,941,735
34 Lafayette	8,838,887	1,064,570	156,229	10,059,686	1,356,371	317,151	1,673,522	11,733,208
35 Lake	234,939,513	43,781,958	16,510,240	295,231,711	154,245,815	37,852,976	192,098,791	487,330,502
36 Lee	310,436,760	101,971,852	27,399,981	439,808,593	513,260,179	126,957,213	640,217,392	1,080,028,985
37 Leon	165,545,164	28,965,838	8,282,316	202,793,318	88,865,670	21,546,684	110,412,354	313,205,672
38 Levy	38,243,659	5,116,343	1,703,192	45,063,194	11,932,067	2,939,785	14,871,852	59,935,046
39 Liberty	9,264,236	1,041,272	77,100	10,382,608	1,244,592	299,439	1,544,031	11,926,639
40 Madison	12,165,116	1,773,009	512,565	14,450,690	4,606,205	1,090,330	5,696,535	20,147,225
41 Manatee	179,376,712	52,054,243	12,900,275	244,331,230	232,490,145	57,832,600	290,322,745	534,653,975
42 Marion	273,826,521	44,962,706	14,695,337	333,484,564	131,860,451	32,583,950	164,444,401	497,928,965
43 Martin	20,138,125	17,125,906	3,702,048	40,966,079	113,975,790	31,751,915	145,727,705	186,693,784
44 Monroe	10,093,087	8,283,539	5,696,022	24,072,648	57,145,261	43,572,533	100,717,794	124,790,442
45 Nassau	37,278,667	11,580,753	4,916,897	53,776,317	62,467,222	15,663,923	78,131,145	131,907,462
46 Okaloosa	145,457,580	28,646,817	6,992,513	181,096,910	99,035,159	24,059,207	123,094,366	304,191,276
47 Okeechobee	32,951,635	5,368,931	1,235,956	39,556,522	15,828,206	3,824,127	19,652,333	59,208,855
48 Orange	853,804,673	198,001,922	70,557,341	1,122,363,936	791,494,942	191,598,128	983,093,070	2,105,457,006
49 Osceola	427,648,650	69,239,101	22,810,352	519,698,103	193,508,944	47,944,581	241,453,525	761,151,628
50 Palm Beach	383,638,493	179,092,291	80,438,285	643,169,069	1,136,335,289	280,243,586	1,416,578,875	2,059,747,944
51 Pasco	515,955,825	82,521,640	18,551,744	617,029,209	200,426,293	51,044,899	251,471,192	868,500,401
52 Pinellas	217,413,416	76,052,605	44,728,537	338,194,558	460,285,992	114,193,672	574,479,664	912,674,222
53 Polk	771,607,116	115,477,194	31,780,176	918,864,486	245,482,586	61,023,920	306,506,506	1,225,370,992
54 Putnam	54,550,916	9,031,435	2,336,448	65,918,799	26,247,625	6,280,622	32,528,247	98,447,046
55 St. Johns	229,838,062	50,745,634	14,118,812	294,702,508	200,025,278	49,591,948	249,617,226	544,319,734
56 St. Lucie	265,975,311	46,124,521	15,184,570	327,284,402	146,678,645	36,842,050	183,520,695	510,805,097
57 Santa Rosa	172,589,013	27,600,810	5,993,005	206,182,828	69,493,710	16,491,528	85,985,238	292,168,066
58 Sarasota	53,799,395	44,606,329	14,631,242	113,036,966	304,848,069	83,925,784	388,773,853	501,810,819
59 Seminole	333,898,679	55,495,413	23,234,560	412,628,652	184,731,435	46,446,761	231,178,196	643,806,848
60 Sumter	12,124,243	10,571,212	1,216,464	23,911,919	68,711,517	20,599,685	89,311,202	113,223,121
61 Suwannee	39,331,601	5,173,746	1,978,537	46,483,884	11,071,021	2,620,609	13,691,630	60,175,514
62 Taylor	15,913,760	2,017,456	1,222,286	19,153,502	5,618,426	1,420,751	7,039,177	26,192,679
63 Union	15,718,856	1,777,287	393,677	17,889,820	1,458,350	344,441	1,802,791	19,692,611
64 Volusia	275,715,438	55,773,563	20,623,103	352,112,104	216,636,758	54,177,297	270,814,055	622,926,159
65 Wakulla	34,486,947	4,983,180	713,604	40,183,731	9,261,487	2,215,412	11,476,899	51,660,630
66 Walton	13,309,201	11,434,343	2,735,909	27,479,453	75,444,380	39,189,164	114,633,544	142,112,997
67 Washington	22,996,414	2,925,092	860,341	26,781,847	5,445,553	1,293,924	6,739,477	33,521,324
69 FAMU Lab School	4,787,879	507,837	0	5,295,716	0	0	0	5,295,716
70 FAU Lab - Palm Beach	12,009,129	1,276,680	0	13,285,809	0	0	0	13,285,809
72 FSU Lab - Broward	6,028,985	751,461	0	6,780,446	0	0	0	6,780,446
73 FSU Lab - Leon	14,976,597	1,751,460	0	16,728,057	0	0	0	16,728,057
74 UF Lab School	11,988,817	1,289,947	0	13,278,764	0	0	0	13,278,764
75 Virtual School	340,387,205	0	0	340,387,205	0	0	0	340,387,205
76 FSU Lab - Bay	3,141,481	344,822	0	3,486,303	0	0	0	3,486,303
77 TSC Charter Schools	2,982,903	337,441	0	3,320,344	0	0	0	3,320,344
78 MDC Charter Schools	1,526,373	152,015	0	1,678,388	0	0	0	1,678,388
79 PHSC Charter School	1,190,430	111,017	0	1,301,447	0	0	0	1,301,447
80 UWF Charter School	807,559	63,867	0	871,426	0	0	0	871,426
State	12,398,440,801	2,650,121,971	1,000,785,453	16,049,348,225	11,127,838,800	2,852,117,542	13,979,956,342	30,029,304,567

2026-27 FEFP HB 5001E Calculation  
Prekindergarten through Grade 12 Funding Summary - Page 4

District	FES Scholarship Funding	State-Funded Discretionary Supplement	Adjusted FES Funding	Adjusted Net State FEFP	Percentage of Net State FEFP
	-1-	-2-	-3-	-4-	-5-
1 Alachua	54,523,141	11,002,971	43,520,170	97,922,005	69.2%
2 Baker	3,929,866	642,860	3,287,006	28,361,963	89.6%
3 Bay	20,482,369	4,256,237	16,226,132	91,548,633	84.9%
4 Bradford	6,178,606	1,136,364	5,042,242	15,430,701	75.4%
5 Brevard	129,367,530	26,071,522	103,296,008	254,242,159	71.1%
6 Broward	491,948,893	115,346,278	376,602,615	567,002,473	60.1%
7 Calhoun	781,104	113,235	667,869	14,000,796	95.4%
8 Charlotte	19,036,438	5,046,382	13,990,056	8,949,454	39.0%
9 Citrus	19,946,940	4,330,526	15,616,414	47,443,085	75.2%
10 Clay	33,979,448	5,536,941	28,442,507	223,601,358	88.7%
11 Collier	53,387,999	17,911,995	35,476,004	21,755,156	38.0%
12 Columbia	15,576,152	2,524,641	13,051,511	51,510,878	79.8%
13 Dade	765,800,582	178,074,457	587,726,125	418,764,940	41.6%
14 DeSoto	7,085,233	1,331,345	5,753,888	20,291,215	77.9%
15 Dixie	2,149,461	394,748	1,754,713	15,783,877	90.0%
16 Duval	252,184,816	50,844,809	201,340,007	552,359,853	73.3%
17 Escambia	60,348,555	12,911,851	47,436,704	149,296,494	75.9%
18 Flagler	22,266,461	4,936,771	17,329,690	31,711,613	64.7%
19 Franklin	461,716	139,497	322,219	1,000,916	75.6%
20 Gadsden	9,382,888	1,900,628	7,482,260	23,802,285	76.1%
21 Gilchrist	4,054,344	708,471	3,345,873	17,083,401	83.6%
22 Glades	1,507,805	307,137	1,200,668	11,656,327	90.7%
23 Gulf	532,175	117,465	414,710	1,578,938	79.2%
24 Hamilton	2,661,211	605,994	2,055,217	7,960,276	79.5%
25 Hardee	2,358,470	417,486	1,940,984	20,529,531	91.4%
26 Hendry	7,057,101	768,688	6,288,413	98,682,441	94.0%
27 Hernando	38,531,859	6,913,275	31,618,584	108,148,327	77.4%
28 Highlands	16,950,028	3,339,456	13,610,572	54,513,455	80.0%
29 Hillsborough	284,746,078	55,259,873	229,486,205	942,916,796	80.4%
30 Holmes	2,268,282	330,175	1,938,107	18,993,563	90.7%
31 Indian River	24,860,440	6,529,773	18,330,667	11,734,980	39.0%
32 Jackson	4,724,130	840,528	3,883,602	36,831,218	90.5%
33 Jefferson	5,212,881	1,303,410	3,909,471	1,945,452	33.2%
34 Lafayette	834,515	156,229	678,286	8,160,601	92.3%
35 Lake	82,374,401	16,510,240	65,864,161	169,075,352	72.0%
36 Lee	110,593,085	27,399,981	83,193,104	227,243,656	73.2%
37 Leon	43,117,755	8,282,316	34,835,439	130,709,725	79.0%
38 Levy	8,928,377	1,703,192	7,225,185	31,018,474	81.1%
39 Liberty	687,099	77,100	609,999	8,654,237	93.4%
40 Madison	2,544,760	512,565	2,032,195	10,132,921	83.3%
41 Manatee	56,722,348	12,900,275	43,822,073	135,554,639	75.6%
42 Marion	77,286,751	14,695,337	62,591,414	211,235,107	77.1%
43 Martin	14,528,379	3,702,048	10,826,331	9,311,794	46.2%
44 Monroe	12,807,145	5,696,022	7,111,123	2,981,964	29.5%
45 Nassau	19,162,067	4,916,897	14,245,170	23,033,497	61.8%
46 Okaloosa	33,414,911	6,992,513	26,422,398	119,035,182	81.8%
47 Okeechobee	6,098,324	1,235,956	4,862,368	28,089,267	85.2%
48 Orange	314,678,613	70,557,341	244,121,272	609,683,401	71.4%
49 Osceola	119,380,520	22,810,352	96,570,168	331,078,482	77.4%
50 Palm Beach	308,502,228	80,438,285	228,063,943	155,574,550	40.6%
51 Pasco	106,110,285	18,551,744	87,558,541	428,397,284	83.0%
52 Pinellas	171,744,625	44,728,537	127,016,088	90,397,328	41.6%
53 Polk	180,193,992	31,780,176	148,413,816	623,193,300	80.8%
54 Putnam	10,811,337	2,336,448	8,474,889	46,076,027	84.5%
55 St. Johns	64,552,074	14,118,812	50,433,262	179,404,800	78.1%
56 St. Lucie	77,400,507	15,184,570	62,215,937	203,759,374	76.6%
57 Santa Rosa	33,039,433	5,993,005	27,046,428	145,542,585	84.3%
58 Sarasota	52,362,376	14,631,242	37,731,134	16,068,261	29.9%
59 Seminole	114,757,249	23,234,560	91,522,689	242,375,990	72.6%
60 Sumter	5,244,690	1,216,464	4,028,226	8,096,017	66.8%
61 Suwannee	10,590,846	1,978,537	8,612,309	30,719,292	78.1%
62 Taylor	5,522,911	1,222,286	4,300,625	11,613,135	73.0%
63 Union	2,258,481	393,677	1,864,804	13,854,052	88.1%
64 Volusia	99,469,556	20,623,103	78,846,453	196,868,985	71.4%
65 Wakulla	4,015,591	713,604	3,301,987	31,184,960	90.4%
66 Walton	8,354,030	2,735,909	5,618,121	7,691,080	57.8%
67 Washington	4,280,787	860,341	3,420,446	19,575,968	85.1%
69 FAMU Lab School	0	0	0	4,787,879	100.0%
70 FAU Lab - Palm Beach	0	0	0	12,009,129	100.0%
72 FSU Lab - Broward	0	0	0	6,028,985	100.0%
73 FSU Lab - Leon	0	0	0	14,976,597	100.0%
74 UF Lab School	0	0	0	11,988,817	100.0%
75 Virtual School	0	0	0	340,387,205	100.0%
76 FSU Lab - Bay	0	0	0	3,141,481	100.0%
77 TSC Charter Schools	0	0	0	2,982,903	100.0%
78 MDC Charter Schools	0	0	0	1,526,373	100.0%
79 PHSC Charter School	0	0	0	1,190,430	100.0%
80 UWF Charter School	0	0	0	807,559	100.0%
State	4,526,653,050	1,000,785,453	3,525,867,597	8,872,573,204	71.6%

2026-27 FEFP HB 5001E Calculation  
Family Empowerment Scholarship (FES) Award Amounts

District	FES - Educational Options (EO)			FES - Unique Abilities (UA)				
	101	102	103	111	112	113	254	255
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	8,320	7,736	7,545	10,484	9,900	9,709	21,461	34,511
2 Baker	8,954	8,349	8,150	11,118	10,513	10,314	22,586	36,122
3 Bay	8,407	7,823	7,632	10,571	9,987	9,796	21,548	34,598
4 Bradford	9,047	8,442	8,243	11,211	10,606	10,407	22,679	36,215
5 Brevard	8,375	7,791	7,600	10,539	9,955	9,764	21,516	34,566
6 Broward	8,494	7,896	7,701	10,658	10,060	9,865	21,941	35,295
7 Calhoun	9,293	8,688	8,489	11,457	10,852	10,653	22,925	36,461
8 Charlotte	8,807	8,223	8,032	10,971	10,387	10,196	21,948	34,998
9 Citrus	8,299	7,715	7,524	10,954	10,370	10,179	21,440	34,490
10 Clay	8,330	7,746	7,555	10,494	9,910	9,719	21,471	34,521
11 Collier	10,176	9,567	9,367	12,860	12,251	12,051	23,882	37,493
12 Columbia	8,610	8,005	7,806	10,837	10,232	10,033	22,242	35,778
13 Dade	8,745	8,140	7,942	10,909	10,304	10,106	22,361	35,884
14 DeSoto	8,924	8,319	8,120	11,554	10,949	10,750	22,556	36,092
15 Dixie	9,031	8,426	8,227	11,195	10,590	10,391	22,663	36,199
16 Duval	8,409	7,821	7,629	10,573	9,985	9,793	21,649	34,797
17 Escambia	8,402	7,818	7,627	10,566	9,982	9,791	21,543	34,593
18 Flagler	8,252	7,668	7,477	11,000	10,416	10,225	21,393	34,443
19 Franklin	10,228	9,623	9,424	12,392	11,787	11,588	23,860	37,396
20 Gadsden	8,872	8,267	8,068	11,036	10,431	10,232	22,504	36,040
21 Gilchrist	9,267	8,662	8,463	11,431	10,826	10,627	22,899	36,435
22 Glades	9,559	8,954	8,755	11,723	11,118	10,919	23,191	36,727
23 Gulf	9,973	9,368	9,169	12,137	11,532	11,333	23,605	37,141
24 Hamilton	9,258	8,653	8,454	11,795	11,190	10,991	22,890	36,426
25 Hardee	8,664	8,059	7,860	11,060	10,455	10,256	22,296	35,832
26 Hendry	8,348	7,743	7,544	10,512	9,907	9,708	21,980	35,516
27 Hernando	8,284	7,700	7,509	10,742	10,158	9,967	21,425	34,475
28 Highlands	8,601	7,996	7,797	10,765	10,160	9,961	22,233	35,769
29 Hillsborough	8,429	7,837	7,644	10,593	10,001	9,808	21,739	34,958
30 Holmes	9,231	8,626	8,427	11,403	10,798	10,599	22,863	36,399
31 Indian River	8,727	8,143	7,952	10,891	10,307	10,116	21,868	34,918
32 Jackson	8,977	8,372	8,173	11,141	10,536	10,337	22,609	36,145
33 Jefferson	10,246	9,641	9,442	12,816	12,211	12,012	23,878	37,414
34 Lafayette	9,358	8,753	8,554	11,522	10,917	10,718	22,990	36,526
35 Lake	8,282	7,686	7,507	10,446	9,862	9,671	21,423	34,473
36 Lee	8,779	8,193	8,001	11,345	10,759	10,567	21,963	35,056
37 Leon	8,373	7,789	7,598	10,923	10,339	10,148	21,514	34,564
38 Levy	9,080	8,475	8,276	11,244	10,639	10,440	22,712	36,248
39 Liberty	9,432	8,827	8,628	11,596	10,991	10,792	23,064	36,600
40 Madison	8,917	8,312	8,113	11,206	10,601	10,402	22,549	36,085
41 Manatee	8,378	7,794	7,603	10,542	9,958	9,767	21,522	34,574
42 Marion	8,303	7,719	7,528	10,467	9,883	9,692	21,444	34,494
43 Martin	9,165	8,581	8,390	11,329	10,745	10,554	22,306	35,356
44 Monroe	12,217	11,617	11,421	14,381	13,781	13,585	25,701	39,091
45 Nassau	8,825	8,241	8,050	10,989	10,405	10,214	21,966	35,016
46 Okaloosa	8,475	7,890	7,699	10,719	10,134	9,943	21,636	34,705
47 Okeechobee	8,743	8,138	7,939	10,907	10,302	10,103	22,375	35,911
48 Orange	8,420	7,831	7,639	10,584	9,995	9,803	21,655	34,799
49 Osceola	8,336	7,752	7,561	10,500	9,916	9,725	21,477	34,527
50 Palm Beach	8,890	8,288	8,091	11,054	10,452	10,255	22,439	35,893
51 Pasco	8,330	7,746	7,555	10,494	9,910	9,719	21,471	34,521
52 Pinellas	8,643	8,059	7,868	10,807	10,223	10,032	21,788	34,842
53 Polk	8,336	7,752	7,561	10,500	9,916	9,725	21,477	34,527
54 Putnam	8,846	8,241	8,042	11,010	10,405	10,206	22,478	36,014
55 St. Johns	8,415	7,831	7,640	10,579	9,995	9,804	21,556	34,606
56 St. Lucie	8,449	7,865	7,674	11,170	10,586	10,395	21,590	34,640
57 Santa Rosa	8,310	7,726	7,535	10,474	9,890	9,699	21,451	34,501
58 Sarasota	9,057	8,466	8,273	11,344	10,753	10,560	22,357	35,565
59 Seminole	8,377	7,793	7,602	10,541	9,957	9,766	21,518	34,568
60 Sumter	9,069	8,485	8,294	11,233	10,649	10,458	22,210	35,260
61 Suwannee	8,631	8,026	7,827	10,795	10,190	9,991	22,263	35,799
62 Taylor	8,899	8,294	8,095	11,063	10,458	10,259	22,531	36,067
63 Union	9,117	8,512	8,313	11,281	10,676	10,477	22,749	36,285
64 Volusia	8,238	7,654	7,463	10,402	9,818	9,627	21,379	34,429
65 Wakulla	8,643	8,038	7,839	10,807	10,202	10,003	22,275	35,811
66 Walton	10,331	9,747	9,556	12,534	11,950	11,759	23,472	36,522
67 Washington	9,258	8,653	8,454	11,422	10,817	10,618	22,890	36,426
69 FAMU Lab School	0	0	0	0	0	0	0	0
70 FAU Lab - Palm Beach	0	0	0	0	0	0	0	0
72 FSU Lab - Broward	0	0	0	0	0	0	0	0
73 FSU Lab - Leon	0	0	0	0	0	0	0	0
74 UF Lab School	0	0	0	0	0	0	0	0
75 Virtual School	0	0	0	0	0	0	0	0
76 FSU Lab - Bay	0	0	0	0	0	0	0	0
77 TSC Charter Schools	0	0	0	0	0	0	0	0
78 MDC Charter Schools	0	0	0	0	0	0	0	0
79 PHSC Charter School	0	0	0	0	0	0	0	0
80 UWF Charter School	0	0	0	0	0	0	0	0

2026-27 FEFP HB 5001E Calculation  
Family Empowerment Scholarship (FES) Funding

District	FES - Educational Options (EO)		FES - Unique Abilities (UA)		Total	
	UFTE	Funds	UFTE	Funds	UFTE	Funds
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	3,885.50	30,822,635	2,255.75	23,700,506	6,141.25	54,523,141
2 Baker	171.50	1,449,136	206.50	2,480,730	378.00	3,929,866
3 Bay	1,039.75	8,356,350	1,009.75	12,126,019	2,049.50	20,482,369
4 Bradford	438.25	3,788,830	209.00	2,389,776	647.25	6,178,606
5 Brevard	7,592.75	60,526,378	6,203.75	68,841,152	13,796.50	129,367,530
6 Broward	37,266.50	299,897,115	17,814.00	192,051,778	55,080.50	491,948,893
7 Calhoun	21.50	189,788	48.25	591,316	69.75	781,104
8 Charlotte	1,237.75	10,442,260	746.00	8,594,178	1,983.75	19,036,438
9 Citrus	1,435.00	11,376,052	780.25	8,570,888	2,215.25	19,946,940
10 Clay	1,975.75	15,632,330	1,635.00	18,347,118	3,610.75	33,979,448
11 Collier	3,224.50	31,300,959	1,685.25	22,087,040	4,909.75	53,387,999
12 Columbia	1,241.00	10,117,508	507.50	5,458,644	1,748.50	15,576,152
13 Dade	53,900.75	447,976,903	28,569.00	317,823,679	82,469.75	765,800,582
14 DeSoto	573.00	4,878,019	189.25	2,207,214	762.25	7,085,233
15 Dixie	162.75	1,383,399	69.50	766,062	232.25	2,149,461
16 Duval	20,514.00	163,674,601	8,282.00	88,510,215	28,796.00	252,184,816
17 Escambia	5,418.50	43,209,304	1,636.00	17,139,251	7,054.50	60,348,555
18 Flagler	1,585.25	12,491,242	887.50	9,775,219	2,472.75	22,266,461
19 Franklin	4.50	42,408	32.75	419,308	37.25	461,716
20 Gadsden	756.25	6,355,669	275.50	3,027,219	1,031.75	9,382,888
21 Gilchrist	216.75	1,918,050	177.50	2,136,294	394.25	4,054,344
22 Glades	100.50	905,515	52.25	602,290	152.75	1,507,805
23 Gulf	1.00	9,973	32.50	522,202	33.50	532,175
24 Hamilton	228.00	2,002,737	55.25	658,474	283.25	2,661,211
25 Hardee	89.25	745,191	135.75	1,613,279	225.00	2,358,470
26 Hendry	662.00	5,199,852	169.50	1,857,249	831.50	7,057,101
27 Hernando	2,364.50	18,650,065	1,752.75	19,881,794	4,117.25	38,531,859
28 Highlands	1,388.00	11,406,037	508.75	5,543,991	1,896.75	16,950,028
29 Hillsborough	21,596.00	172,894,911	10,047.25	111,851,167	31,643.25	284,746,078
30 Holmes	131.00	1,160,990	97.25	1,107,292	228.25	2,268,282
31 Indian River	1,626.00	13,521,111	1,020.00	11,339,329	2,646.00	24,860,440
32 Jackson	342.75	2,943,935	149.00	1,780,195	491.75	4,724,130
33 Jefferson	354.75	3,472,314	135.25	1,740,567	490.00	5,212,881
34 Lafayette	56.25	498,955	30.25	335,560	86.50	834,515
35 Lake	5,368.25	42,318,253	3,789.25	40,056,148	9,157.50	82,374,401
36 Lee	7,610.00	63,671,249	4,051.75	46,921,836	11,661.75	110,593,085
37 Leon	2,671.25	21,327,373	2,019.50	21,790,382	4,690.75	43,117,755
38 Levy	571.00	4,921,262	360.50	4,007,115	931.50	8,928,377
39 Liberty	4.25	38,677	36.75	648,422	41.00	687,099
40 Madison	203.25	1,722,302	75.75	822,458	279.00	2,544,760
41 Manatee	3,383.00	26,894,832	2,795.50	29,827,516	6,178.50	56,722,348
42 Marion	6,044.75	47,753,031	2,787.75	29,533,720	8,832.50	77,286,751
43 Martin	4.00	33,942	1,276.25	14,494,437	1,280.25	14,528,379
44 Monroe	591.50	6,999,592	390.50	5,807,553	982.00	12,807,145
45 Nassau	1,321.75	11,218,669	727.00	7,943,398	2,048.75	19,162,067
46 Okaloosa	1,963.50	16,002,036	1,571.50	17,412,875	3,535.00	33,414,911
47 Okeechobee	423.25	3,547,109	236.25	2,551,215	659.50	6,098,324
48 Orange	24,461.00	196,149,434	10,281.25	118,529,179	34,742.25	314,678,613
49 Osceola	8,968.25	70,888,161	4,393.25	48,492,359	13,361.50	119,380,520
50 Palm Beach	21,338.00	180,178,621	11,613.25	128,323,607	32,951.25	308,502,228
51 Pasco	5,984.25	47,605,263	5,183.25	58,505,022	11,177.50	106,110,285
52 Pinellas	13,297.75	109,203,965	5,619.75	62,540,660	18,917.50	171,744,625
53 Polk	12,426.50	98,477,004	7,509.75	81,716,988	19,936.25	180,193,992
54 Putnam	848.75	7,200,442	330.75	3,610,895	1,179.50	10,811,337
55 St. Johns	3,733.00	29,925,290	3,001.50	34,626,784	6,734.50	64,552,074
56 St. Lucie	4,515.75	36,528,143	3,650.50	40,872,364	8,166.25	77,400,507
57 Santa Rosa	2,475.50	19,632,867	1,235.50	13,406,566	3,711.00	33,039,433
58 Sarasota	3,417.75	29,583,702	1,923.25	22,778,674	5,341.00	52,362,376
59 Seminole	7,420.50	59,284,083	5,132.75	55,473,166	12,553.25	114,757,249
60 Sumter	33.50	290,407	397.25	4,954,283	430.75	5,244,690
61 Suwannee	884.25	7,223,868	320.75	3,366,978	1,205.00	10,590,846
62 Taylor	535.50	4,531,908	89.25	991,003	624.75	5,522,911
63 Union	166.25	1,460,450	70.00	798,031	236.25	2,258,481
64 Volusia	7,628.00	59,970,738	3,681.75	39,498,818	11,309.75	99,469,556
65 Wakulla	211.75	1,741,215	209.25	2,274,376	421.00	4,015,591
66 Walton	1.00	10,331	668.75	8,343,699	669.75	8,354,030
67 Washington	321.00	2,855,292	124.00	1,425,495	445.00	4,280,787
69 FAMU Lab School	0.00	0	0.00	0	0.00	0
70 FAU Lab - Palm Beach	0.00	0	0.00	0	0.00	0
72 FSU Lab - Broward	0.00	0	0.00	0	0.00	0
73 FSU Lab - Leon	0.00	0	0.00	0	0.00	0
74 UF Lab School	0.00	0	0.00	0	0.00	0
75 Virtual School	0.00	0	0.00	0	0.00	0
76 FSU Lab - Bay	0.00	0	0.00	0	0.00	0
77 TSC Charter Schools	0.00	0	0.00	0	0.00	0
78 MDC Charter Schools	0.00	0	0.00	0	0.00	0
79 PHSC Charter School	0.00	0	0.00	0	0.00	0
80 UWF Charter School	0.00	0	0.00	0	0.00	0
State	320,439.50	2,608,430,033	172,959.75	1,918,223,017	493,399.25	4,526,653,050

2026-27 FEFP HB 5001E Calculation  
Unweighted FTE by Program

District	101	102	103	111	112	113	130	254	255	300	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	7,282.41	8,318.45	6,876.20	2,745.13	3,485.29	1,728.04	837.57	62.53	33.98	506.07	31,875.67
2 Baker	1,136.39	1,394.77	776.35	329.79	356.17	239.89	11.37	23.12	11.18	288.76	4,567.79
3 Bay	6,277.62	8,115.93	5,764.16	2,171.54	2,128.80	1,288.33	1,257.86	822.10	155.41	646.42	28,628.17
4 Bradford	824.79	911.09	501.61	270.61	346.15	238.15	23.30	21.71	5.32	76.11	3,218.84
5 Brevard	17,146.11	21,564.90	15,620.43	7,121.73	9,393.64	6,289.11	2,065.23	834.42	182.54	1,528.62	81,746.73
6 Broward	50,559.62	72,679.26	58,849.64	23,607.19	25,188.21	17,579.61	21,173.13	2,320.76	581.77	5,856.71	278,395.90
7 Calhoun	450.84	537.63	369.68	176.12	167.51	106.41	13.01	37.38	1.16	77.01	1,936.75
8 Charlotte	3,665.58	5,050.87	4,401.61	1,467.82	1,832.74	1,121.65	565.46	148.51	38.43	308.18	18,600.85
9 Citrus	3,863.69	4,854.88	3,634.72	1,233.31	1,588.02	690.57	94.19	143.83	12.58	467.82	16,583.61
10 Clay	8,080.89	10,884.82	8,221.06	3,584.56	4,674.50	2,828.30	1,217.59	459.98	90.34	1,039.66	41,081.70
11 Collier	8,680.93	14,100.90	10,026.76	2,854.35	4,682.24	3,519.97	5,662.67	740.98	126.41	853.17	51,248.38
12 Columbia	2,624.76	3,350.04	1,753.24	739.00	761.36	529.41	94.01	56.28	1.78	437.86	10,347.74
13 Dade	61,079.75	87,734.91	76,364.25	35,240.92	41,636.62	28,615.40	43,452.75	3,651.25	430.25	7,770.18	385,976.28
14 DeSoto	948.90	1,371.72	916.84	324.57	286.85	212.98	330.75	5.44	4.31	131.03	4,533.39
15 Dixie	628.78	989.22	341.94	187.11	171.68	84.19	30.80	14.04	10.98	85.23	2,543.97
16 Duval	35,501.07	42,241.04	29,759.46	10,959.88	14,877.24	10,360.78	8,651.32	1,421.67	199.12	1,749.51	155,721.09
17 Escambia	10,075.92	12,131.54	7,703.71	2,886.19	3,612.21	2,815.85	744.88	204.63	81.35	1,222.82	41,479.10
18 Flagler	3,352.83	4,479.19	3,192.44	1,015.88	1,386.05	1,082.01	485.80	126.36	37.58	432.52	15,590.66
19 Franklin	283.22	303.49	158.68	108.77	139.14	68.33	13.02	13.72	3.00	43.80	1,135.17
20 Gadsden	1,462.31	1,524.76	1,012.14	309.92	359.98	218.64	14.21	42.16	13.35	77.30	5,034.77
21 Gilchrist	626.27	824.38	545.46	240.56	293.65	176.84	69.43	69.62	7.34	124.94	2,978.49
22 Glades	463.45	647.57	283.60	137.56	207.71	84.85	73.99	13.03	3.51	22.16	1,937.43
23 Gulf	341.82	485.03	358.89	166.30	186.90	129.35	19.18	33.60	4.08	33.35	1,758.50
24 Hamilton	468.81	517.96	381.55	93.63	93.41	70.40	65.08	14.69	1.63	62.08	1,769.24
25 Hardee	930.77	1,365.02	879.46	280.78	297.32	186.38	188.19	18.03	5.59	168.89	4,320.43
26 Hendry	3,056.49	4,662.23	3,694.29	675.71	1,113.61	815.54	840.12	43.48	16.22	611.90	15,529.59
27 Hernando	5,723.23	8,104.45	5,557.47	2,073.91	2,203.40	1,538.26	648.95	342.93	70.94	674.75	26,938.29
28 Highlands	2,892.99	3,927.15	2,467.18	962.32	1,221.08	797.04	367.70	53.83	10.98	366.33	13,066.60
29 Hillsborough	48,817.52	65,356.94	49,345.74	14,856.29	21,360.60	11,148.15	18,289.99	2,215.30	430.15	5,522.26	237,342.94
30 Holmes	679.07	880.20	567.29	193.05	228.94	148.19	2.63	2.91	1.07	77.13	2,780.48
31 Indian River	3,911.42	5,088.26	3,727.23	1,363.45	1,714.18	1,283.10	635.18	269.17	41.46	398.62	18,432.07
32 Jackson	1,448.67	1,826.75	1,091.07	520.13	498.01	237.17	72.43	78.48	7.82	194.93	5,975.46
33 Jefferson	274.06	344.02	197.72	103.64	114.95	74.92	22.25	4.59	1.25	22.00	1,159.40
34 Lafayette	254.47	341.05	192.91	114.82	101.33	78.37	22.31	2.37	0.00	75.12	1,182.75
35 Lake	12,231.95	15,943.59	10,314.21	3,966.20	4,901.37	3,345.11	1,897.75	353.75	46.24	1,333.22	54,333.39
36 Lee	21,957.97	30,854.02	23,253.67	5,242.13	7,049.90	5,570.43	13,540.92	1,917.29	203.60	2,488.80	112,078.73
37 Leon	8,019.67	9,992.14	6,916.53	3,065.03	3,262.81	1,961.67	856.69	137.80	19.55	491.82	34,723.71
38 Levy	1,399.84	1,818.18	927.91	593.58	627.88	412.67	133.00	43.55	7.10	174.07	6,137.78
39 Liberty	211.03	336.36	201.57	121.08	93.32	54.15	8.21	43.22	11.44	51.30	1,131.68
40 Madison	516.99	642.18	417.72	169.66	172.00	93.12	2.55	9.67	1.10	89.76	2,114.75
41 Manatee	11,763.02	16,555.87	11,693.46	4,505.24	5,256.91	3,381.51	4,810.21	209.14	114.92	1,243.64	59,533.92
42 Marion	11,790.27	16,048.01	10,728.65	3,843.24	4,571.44	3,222.18	1,798.06	852.39	100.89	1,434.41	54,389.54
43 Martin	3,249.97	4,666.06	4,207.87	1,693.92	1,951.45	828.69	1,124.57	81.96	104.11	597.04	18,505.64
44 Monroe	1,663.73	2,183.56	1,565.59	766.90	929.15	606.11	1,103.89	64.57	18.22	226.01	9,127.73
45 Nassau	3,324.01	4,234.69	2,801.35	975.32	1,151.19	775.71	80.96	124.92	11.76	478.62	13,958.53
46 Okaloosa	7,363.43	9,516.80	6,758.88	2,408.22	2,778.80	1,915.54	1,149.78	279.08	106.93	713.93	32,991.39
47 Okeechobee	1,313.18	1,519.10	1,000.42	502.53	853.51	549.23	336.20	2.92	3.74	176.78	6,257.61
48 Orange	44,733.54	62,210.91	48,705.54	10,933.76	17,635.15	12,675.35	21,507.35	5,335.35	667.48	3,793.82	228,198.25
49 Osceola	15,857.53	24,238.23	18,487.22	4,626.20	5,907.76	4,509.31	9,001.82	930.69	166.12	1,756.57	85,481.45
50 Palm Beach	36,344.52	54,125.46	45,298.96	16,935.95	19,569.72	10,862.28	20,107.22	1,101.11	526.86	3,984.86	208,856.94
51 Pasco	20,473.89	26,910.13	20,177.67	5,864.67	9,073.71	5,175.47	3,187.44	1,928.06	249.27	1,792.96	94,833.27
52 Pinellas	18,996.60	25,398.60	21,090.93	7,712.99	10,425.16	4,851.32	3,335.81	1,197.36	193.89	2,612.75	95,815.41
53 Polk	27,702.89	36,268.04	26,480.78	9,155.52	11,870.49	8,891.53	8,783.85	827.33	1,015.05	3,223.45	134,218.93
54 Putnam	2,460.10	3,019.10	1,613.30	834.68	1,086.90	883.92	359.50	13.14	6.06	314.93	10,591.63
55 St. Johns	12,318.58	16,633.53	11,430.06	3,793.00	6,528.97	4,431.13	879.71	841.57	198.69	1,083.09	58,138.33
56 St. Lucie	11,616.64	15,923.09	11,824.22	4,513.71	4,113.88	2,960.06	3,736.97	129.40	30.37	1,308.90	56,157.24
57 Santa Rosa	6,918.03	9,435.52	6,966.29	1,973.49	2,541.75	1,839.70	282.60	668.98	69.50	554.16	31,250.02
58 Sarasota	9,161.29	12,688.87	10,359.81	3,546.34	5,464.16	3,001.47	3,017.09	827.35	136.21	928.63	49,131.22
59 Seminole	14,588.10	18,930.72	14,216.72	5,439.41	7,801.31	5,831.45	2,062.29	404.73	86.08	1,483.10	70,843.91
60 Sumter	2,452.74	3,176.68	1,800.12	967.11	1,156.27	705.77	377.58	129.50	19.73	380.19	11,165.69
61 Suwannee	1,495.55	2,118.43	1,378.52	433.37	558.17	376.24	170.07	2.21	1.00	201.64	6,735.20
62 Taylor	774.98	828.12	460.18	205.51	210.31	129.38	1.29	12.98	2.24	52.19	2,677.18
63 Union	482.96	696.60	268.29	151.62	254.84	111.65	0.00	5.98	1.97	98.66	2,072.57
64 Volusia	14,804.88	18,714.47	12,736.18	5,115.32	7,034.93	4,876.34	1,830.63	982.09	45.51	2,059.60	68,199.95
65 Wakulla	1,203.64	1,570.46	982.45	589.77	523.46	327.77	21.30	58.59	6.41	163.46	5,447.31
66 Walton	2,400.75	3,736.03	2,458.02	1,076.32	1,221.05	721.39	536.03	21.31	10.58	336.60	12,518.08
67 Washington	850.84	1,020.51	583.55	279.92	289.62	198.80	9.84	52.64	8.25	81.06	3,375.03
69 FAMU Lab School	176.26	178.42	123.92	7.00	14.35	9.00	4.85	0.00	0.00	12.52	526.32
70 FAU Lab - Palm Beach	226.87	369.21	660.72	27.62	39.59	4.00	1.60	0.00	0.00	0.00	1,329.61
72 FSU Lab - Broward	342.54	170.74	0.00	78.29	93.53	0.00	39.49	0.00	0.00	0.00	724.59
73 FSU Lab - Leon	389.53	620.77	473.88	48.81	122.52	84.18	10.20	0.00	0.00	95.19	1,845.08
74 UF Lab School	215.00	455.99	387.46	23.14	154.12	62.26	0.00	0.00	0.00	86.42	1,384.39
75 Virtual School	3,343.41	11,265.28	35,061.32	110.18	513.37	706.39	45.51	0.00	0.00	1,533.75	52,579.21
76 FSU Lab - Bay	0.00	0.00	327.38	0.00	0.00	22.69	0.00	0.00	0.00	40.71	390.78
77 TSC Charter Schools	0.00	25.00	331.97	0.00	0.00	31.16	0.50	0.00	0.00	0.00	388.63
78 MDC Charter Schools	0.00	54.54	67.43	0.00	13.09	13.60	8.78	0.00	0.00	8.56	166.00
79 PHSC Charter School	0.00	0.00	116.11	0.00	0.00	8.89	0.00	0.00	0.00	0.00	125.00
80 UWF Charter School	52.19	0.00	0.00	7.81	0.00	0.00	0.00	0.00	0.00	0.00	60.00

State 629,004.36 862,004.43 681,191.61 231,421.10 294,527.40 193,404.80 214,218.46 33,903.53 6,813.75 69,440.41 3,215,929.85

2026-27 FEFP HB 5001E Calculation  
Unweighted FTE

District	Basic Education Grades K-3	Basic Education Grades 4-8	Basic Education Grades 9-12	ESOL/Intensive English Grades K-12	ESE Support Level IV	ESE Support Level V	Career Education Grades 9-12	Total Unweighted FTE
	101 & 111	102 & 112	103 & 113	130	254	255	300	-8-
1 Alachua	10,027.54	11,803.74	8,604.24	837.57	62.53	33.98	506.07	31,875.67
2 Baker	1,466.18	1,750.94	1,016.24	11.37	23.12	11.18	288.76	4,567.79
3 Bay	8,449.16	10,244.73	7,052.49	1,257.86	822.10	155.41	646.42	28,628.17
4 Bradford	1,095.40	1,257.24	739.76	23.30	21.71	5.32	76.11	3,218.84
5 Brevard	24,267.84	30,958.54	21,909.54	2,065.23	834.42	182.54	1,528.62	81,746.73
6 Broward	74,166.81	97,867.47	76,429.25	21,173.13	2,320.76	581.77	5,856.71	278,395.90
7 Calhoun	626.96	705.14	476.09	13.01	37.38	1.16	77.01	1,936.75
8 Charlotte	5,133.40	6,883.61	5,523.26	565.46	148.51	38.43	308.18	18,600.85
9 Citrus	5,097.00	6,442.90	4,325.29	94.19	143.83	12.58	467.82	16,583.61
10 Clay	11,665.45	15,559.32	11,049.36	1,217.59	459.98	90.34	1,039.66	41,081.70
11 Collier	11,535.28	18,783.14	13,546.73	5,662.67	740.98	126.41	853.17	51,248.38
12 Columbia	3,363.76	4,111.40	2,282.65	94.01	56.28	1.78	437.86	10,347.74
13 Dade	96,320.67	129,371.53	104,979.65	43,452.75	3,651.25	430.25	7,770.18	385,976.28
14 DeSoto	1,273.47	1,658.57	1,129.82	330.75	5.44	4.31	131.03	4,533.39
15 Dixie	815.89	1,160.90	426.13	30.80	14.04	10.98	85.23	2,543.97
16 Duval	46,460.95	57,118.28	40,120.24	8,651.32	1,421.67	199.12	1,749.51	155,721.09
17 Escambia	12,962.11	15,743.75	10,519.56	744.88	204.63	81.35	1,222.82	41,479.10
18 Flagler	4,368.71	5,865.24	4,274.45	485.80	126.36	37.58	432.52	15,590.66
19 Franklin	391.99	442.63	227.01	13.02	13.72	3.00	43.80	1,135.17
20 Gadsden	1,772.23	1,884.74	1,230.78	14.21	42.16	13.35	77.30	5,034.77
21 Gilchrist	866.83	1,118.03	722.30	69.43	69.62	7.34	124.94	2,978.49
22 Glades	601.01	855.28	368.45	73.99	13.03	3.51	22.16	1,937.43
23 Gulf	508.12	671.93	488.24	19.18	33.60	4.08	33.35	1,758.50
24 Hamilton	562.44	611.37	451.95	65.08	14.69	1.63	62.08	1,769.24
25 Hardee	1,211.55	1,662.34	1,065.84	188.19	18.03	5.59	168.89	4,320.43
26 Hendry	3,732.20	5,775.84	4,509.83	840.12	43.48	16.22	611.90	15,529.59
27 Hernando	7,797.14	10,307.85	7,095.73	648.95	342.93	70.94	674.75	26,938.29
28 Highlands	3,855.31	5,148.23	3,264.22	367.70	53.83	10.98	366.33	13,066.60
29 Hillsborough	63,673.81	86,717.54	60,493.89	18,289.99	2,215.30	430.15	5,522.26	237,342.94
30 Holmes	872.12	1,109.14	715.48	2.63	2.91	1.07	77.13	2,780.48
31 Indian River	5,274.87	6,802.44	5,010.33	635.18	269.17	41.46	398.62	18,432.07
32 Jackson	1,968.80	2,324.76	1,328.24	72.43	78.48	7.82	194.93	5,975.46
33 Jefferson	377.70	458.97	272.64	22.25	4.59	1.25	22.00	1,159.40
34 Lafayette	369.29	442.38	271.28	22.31	2.37	0.00	75.12	1,182.75
35 Lake	16,198.15	20,844.96	13,659.32	1,897.75	353.75	46.24	1,333.22	54,333.39
36 Lee	27,200.10	37,903.92	28,824.10	13,540.92	1,917.29	203.60	2,488.80	112,078.73
37 Leon	11,084.70	13,254.95	8,878.20	856.69	137.80	19.55	491.82	34,723.71
38 Levy	1,993.42	2,446.06	1,340.58	133.00	43.55	7.10	174.07	6,137.78
39 Liberty	332.11	429.68	255.72	8.21	43.22	11.44	51.30	1,131.68
40 Madison	686.65	814.18	510.84	2.55	9.67	1.10	89.76	2,114.75
41 Manatee	16,268.26	21,812.78	15,074.97	4,810.21	209.14	114.92	1,243.64	59,533.92
42 Marion	15,633.51	20,619.45	13,950.83	1,798.06	852.39	100.89	1,434.41	54,389.54
43 Martin	4,943.89	6,617.51	5,036.56	1,124.57	81.96	104.11	597.04	18,505.64
44 Monroe	2,430.63	3,112.71	2,171.70	1,103.89	64.57	18.22	226.01	9,127.73
45 Nassau	4,299.33	5,385.88	3,577.06	80.96	124.92	11.76	478.62	13,958.53
46 Okaloosa	9,771.65	12,295.60	8,674.42	1,149.78	279.08	106.93	713.93	32,991.39
47 Okeechobee	1,815.71	2,372.61	1,549.65	336.20	2.92	3.74	176.78	6,257.61
48 Orange	55,667.30	79,846.06	61,380.89	21,507.35	5,335.35	667.48	3,793.82	228,198.25
49 Osceola	20,483.73	30,145.99	22,996.53	9,001.82	930.69	166.12	1,756.57	85,481.45
50 Palm Beach	53,280.47	73,695.18	56,161.24	20,107.22	1,101.11	526.86	3,984.86	208,856.94
51 Pasco	26,338.56	35,983.84	25,353.14	3,187.44	1,928.06	249.27	1,792.96	94,833.27
52 Pinellas	26,709.59	35,823.76	25,942.25	3,335.81	1,197.36	193.89	2,612.75	95,815.41
53 Polk	36,858.41	48,138.53	35,372.31	8,783.85	827.33	1,015.05	3,223.45	134,218.93
54 Putnam	3,294.78	4,106.00	2,497.22	359.50	13.14	6.06	314.93	10,591.63
55 St. Johns	16,111.58	23,162.50	15,861.19	879.71	841.57	198.69	1,083.09	58,138.33
56 St. Lucie	16,130.35	20,036.97	14,784.28	3,736.97	129.40	30.37	1,308.90	56,157.24
57 Santa Rosa	8,891.52	11,977.27	8,805.99	282.60	668.98	69.50	554.16	31,250.02
58 Sarasota	12,707.63	18,153.03	13,361.28	3,017.09	827.35	136.21	928.63	49,131.22
59 Seminole	20,027.51	26,732.03	20,048.17	2,062.29	404.73	86.08	1,483.10	70,843.91
60 Sumter	3,419.85	4,332.95	2,505.89	377.58	129.50	19.73	380.19	11,165.69
61 Suwannee	1,928.92	2,676.60	1,754.76	170.07	2.21	1.00	201.64	6,735.20
62 Taylor	980.49	1,038.43	589.56	1.29	12.98	2.24	52.19	2,677.18
63 Union	634.58	951.44	379.94	0.00	5.98	1.97	98.66	2,072.57
64 Volusia	19,920.20	25,749.40	17,612.52	1,830.63	982.09	45.51	2,059.60	68,199.95
65 Wakulla	1,793.41	2,093.92	1,310.22	21.30	58.59	6.41	163.46	5,447.31
66 Walton	3,477.07	4,957.08	3,179.41	536.03	21.31	10.58	336.60	12,518.08
67 Washington	1,130.76	1,310.13	782.35	9.84	52.64	8.25	81.06	3,375.03
69 FAMU Lab School	183.26	192.77	132.92	4.85	0.00	0.00	12.52	526.32
70 FAU Lab - Palm Beach	254.49	408.80	664.72	1.60	0.00	0.00	0.00	1,329.61
72 FSU Lab - Broward	420.83	264.27	0.00	39.49	0.00	0.00	0.00	724.59
73 FSU Lab - Leon	438.34	743.29	558.06	10.20	0.00	0.00	95.19	1,845.08
74 UF Lab School	238.14	610.11	449.72	0.00	0.00	0.00	86.42	1,384.39
75 Virtual School	3,453.59	11,778.65	35,767.71	45.51	0.00	0.00	1,533.75	52,579.21
76 FSU Lab - Bay	0.00	0.00	350.07	0.00	0.00	0.00	40.71	390.78
77 TSC Charter Schools	0.00	25.00	363.13	0.50	0.00	0.00	0.00	388.63
78 MDC Charter Schools	0.00	67.63	81.03	8.78	0.00	0.00	8.56	166.00
79 PHSC Charter School	0.00	0.00	125.00	0.00	0.00	0.00	0.00	125.00
80 UWF Charter School	60.00	0.00	0.00	0.00	0.00	0.00	0.00	60.00
State	860,425.46	1,156,531.83	874,596.41	214,218.46	33,903.53	6,813.75	69,440.41	3,215,929.85

2026-27 FEPP HB 5001E Calculation  
Nonvirtual Unweighted FTE by Program

District	101	102	103	111	112	113	130	254	255	300	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	7,275.88	8,287.88	6,780.68	2,744.20	3,480.53	1,704.55	836.91	62.53	33.98	506.07	31,713.21
2 Baker	1,135.75	1,379.57	738.99	329.79	356.17	235.32	11.37	23.12	11.18	287.95	4,509.21
3 Bay	6,275.59	8,072.61	5,667.24	2,171.54	2,123.54	1,269.19	1,257.86	822.10	155.41	643.02	28,458.10
4 Bradford	824.79	907.69	477.01	270.61	343.19	225.67	22.93	21.71	5.32	75.73	3,174.65
5 Brevard	17,125.72	21,488.65	15,221.19	7,120.73	9,365.61	6,175.51	2,065.23	834.42	182.54	1,509.95	81,089.55
6 Broward	50,530.28	72,564.02	58,273.47	23,605.18	25,156.91	17,458.84	21,172.25	2,320.76	581.77	5,854.20	277,517.68
7 Calhoun	450.84	529.94	340.07	176.12	166.05	99.06	13.01	36.84	1.16	75.57	1,888.66
8 Charlotte	3,654.92	5,008.18	4,248.46	1,466.37	1,823.04	1,098.49	565.46	148.51	38.43	307.56	18,359.42
9 Citrus	3,855.36	4,824.26	3,550.10	1,232.51	1,582.48	685.72	94.19	143.83	11.52	466.45	16,446.42
10 Clay	8,006.86	10,753.31	7,687.61	3,578.73	4,645.79	2,702.67	1,212.00	459.98	90.34	1,018.57	40,155.86
11 Collier	8,497.53	13,206.78	9,782.41	2,854.35	4,682.24	3,517.84	5,662.67	740.98	126.41	853.17	49,924.38
12 Columbia	2,624.76	3,332.91	1,672.80	739.00	761.21	522.06	94.01	56.28	1.78	431.24	10,236.05
13 Dade	61,026.88	87,468.10	76,015.44	35,237.98	41,587.16	28,503.75	43,447.11	3,641.57	429.24	7,746.94	385,104.17
14 DeSoto	948.90	1,371.72	916.84	324.57	286.85	212.98	330.75	5.44	4.31	131.03	4,533.39
15 Dixie	491.44	630.38	327.38	182.68	162.18	83.90	12.97	14.04	3.98	84.50	1,993.45
16 Duval	35,334.71	41,702.48	28,774.66	10,938.71	14,755.17	10,117.34	8,639.17	1,421.67	199.12	1,695.95	153,578.98
17 Escambia	10,075.92	12,066.14	7,529.38	2,886.19	3,604.69	2,783.79	744.88	204.63	81.35	1,218.48	41,195.45
18 Flagler	3,344.21	4,440.88	3,064.57	1,015.19	1,382.73	1,042.62	484.49	126.24	37.58	432.52	15,371.03
19 Franklin	283.22	302.55	154.31	108.77	139.01	67.36	13.02	13.72	3.00	43.80	1,128.76
20 Gadsden	1,460.34	1,517.15	1,001.86	309.92	359.98	216.87	14.21	42.16	13.35	77.30	5,013.14
21 Gilchrist	626.27	818.99	502.59	240.56	289.45	169.81	69.43	69.62	7.34	124.27	2,918.33
22 Glades	459.16	625.05	234.26	136.78	201.12	59.55	73.36	13.03	3.51	21.76	1,827.58
23 Gulf	341.82	485.03	358.89	166.30	186.90	129.35	19.18	33.60	4.08	33.35	1,758.50
24 Hamilton	468.81	517.87	378.70	93.63	93.41	70.09	65.08	14.69	1.63	62.08	1,765.99
25 Hardee	930.77	1,358.42	815.40	280.78	295.65	176.83	188.19	18.03	5.59	168.75	4,238.41
26 Hendry	1,831.23	2,482.74	1,840.04	520.45	603.26	373.77	727.09	43.48	16.22	324.44	8,762.72
27 Hernando	5,719.32	7,955.85	5,330.37	2,073.91	2,181.31	1,503.67	647.20	342.70	70.94	669.30	26,494.57
28 Highlands	2,886.32	3,881.30	2,313.30	961.27	1,209.20	765.03	367.70	53.83	10.98	356.15	12,805.08
29 Hillsborough	48,008.68	63,567.83	46,407.35	14,773.21	21,012.58	10,658.21	18,199.07	2,215.14	429.81	5,461.23	230,733.11
30 Holmes	679.07	879.35	546.59	193.05	228.94	147.11	2.63	2.91	1.07	77.13	2,757.85
31 Indian River	3,909.43	5,078.76	3,713.42	1,363.45	1,713.23	1,280.21	635.18	269.17	41.46	398.17	18,402.48
32 Jackson	1,446.08	1,807.32	1,020.63	520.13	494.68	229.83	72.43	78.48	7.82	193.47	5,870.87
33 Jefferson	274.06	344.02	194.44	103.64	114.82	72.52	22.25	4.59	1.25	22.00	1,153.59
34 Lafayette	254.47	341.05	192.32	114.82	101.33	78.37	22.31	2.37	0.00	75.12	1,182.16
35 Lake	12,222.28	15,868.79	10,152.18	3,965.40	4,877.66	3,304.63	1,897.75	353.27	46.24	1,330.45	54,018.65
36 Lee	21,922.52	30,711.14	22,978.45	5,235.94	7,008.71	5,507.02	13,526.11	1,917.29	202.78	2,468.39	111,478.35
37 Leon	8,019.67	9,974.90	6,821.32	3,065.03	3,262.11	1,947.66	856.69	137.80	19.55	491.38	34,596.11
38 Levy	1,399.68	1,815.79	904.13	593.58	627.58	407.26	132.33	43.55	7.10	173.65	6,104.65
39 Liberty	211.03	335.54	192.12	121.08	93.32	51.95	8.21	43.22	11.44	51.30	1,119.21
40 Madison	516.05	632.55	412.49	169.66	170.26	88.48	2.55	9.67	1.10	89.50	2,092.31
41 Manatee	11,763.02	16,550.60	11,622.08	4,505.24	5,256.91	3,368.89	4,809.25	209.14	114.92	1,239.94	59,439.99
42 Marion	11,746.47	15,866.77	10,180.18	3,840.42	4,553.84	3,163.01	1,798.06	852.39	100.89	1,413.06	53,515.09
43 Martin	3,249.97	4,660.81	4,197.37	1,693.92	1,951.45	828.69	1,124.57	81.96	104.11	597.04	18,489.89
44 Monroe	1,663.73	2,180.07	1,554.03	766.90	929.15	597.96	1,103.89	64.57	18.22	226.01	9,104.53
45 Nassau	3,324.01	4,212.65	2,727.55	975.32	1,143.70	761.61	80.96	124.92	11.76	476.34	13,838.82
46 Okaloosa	7,358.93	9,473.63	6,336.69	2,405.92	2,771.09	1,806.52	1,149.78	279.08	106.93	706.15	32,394.72
47 Okeechobee	1,313.18	1,513.02	981.24	502.53	848.76	537.12	336.20	2.92	3.74	176.43	6,215.14
48 Orange	44,650.63	61,697.45	46,908.28	10,920.11	17,529.37	12,352.87	21,434.12	5,335.11	667.06	3,780.18	225,275.18
49 Osceola	15,316.71	23,219.17	17,746.56	4,585.15	5,749.63	4,381.49	8,961.43	929.62	166.12	1,720.32	82,776.20
50 Palm Beach	36,330.18	54,040.04	45,121.68	16,933.94	19,560.31	10,838.32	20,106.64	1,101.11	526.86	3,982.86	208,541.94
51 Pasco	20,436.57	26,609.63	18,972.47	5,859.05	8,986.01	4,946.90	3,184.97	1,927.75	247.04	1,565.31	92,735.70
52 Pinellas	18,985.60	25,347.69	20,705.39	7,712.01	10,411.42	4,793.89	3,335.81	1,197.07	192.33	2,604.82	95,286.03
53 Polk	27,702.89	36,268.04	26,450.95	9,155.52	11,864.64	8,881.14	8,783.85	819.65	1,015.05	3,223.45	134,165.18
54 Putnam	2,456.22	3,002.11	1,569.98	833.37	1,081.34	868.04	359.50	13.14	6.06	314.13	10,503.89
55 St. Johns	12,309.93	16,527.50	11,223.19	3,790.35	6,507.01	4,374.65	879.71	841.57	198.69	1,083.09	57,735.69
56 St. Lucie	11,585.17	15,846.50	11,715.86	4,512.78	4,107.01	2,948.45	3,736.07	129.40	30.37	1,305.17	55,916.78
57 Santa Rosa	6,913.05	9,386.45	6,679.34	1,973.37	2,535.34	1,798.75	282.60	668.98	69.50	551.29	30,858.67
58 Sarasota	9,157.21	12,664.49	10,222.50	3,546.34	5,451.49	2,981.30	3,017.09	827.35	136.21	927.30	48,931.28
59 Seminole	14,576.82	18,741.46	13,699.74	5,438.45	7,746.16	5,680.90	2,061.75	404.73	86.08	1,451.08	69,887.17
60 Sumter	2,451.69	3,170.46	1,751.69	967.11	1,156.27	695.92	377.58	129.50	19.73	379.62	11,099.57
61 Suwannee	1,492.76	2,089.73	1,288.66	432.56	551.30	358.78	170.07	2.21	1.00	200.70	6,587.77
62 Taylor	774.98	828.12	458.34	205.51	210.31	129.22	1.29	12.98	2.24	52.07	2,675.06
63 Union	482.96	696.60	268.29	151.62	254.84	111.65	0.00	5.98	1.97	98.66	2,072.57
64 Volusia	14,765.05	18,560.84	12,426.02	5,107.46	6,994.91	4,780.93	1,829.52	980.74	45.51	2,029.43	67,520.41
65 Wakulla	1,203.64	1,570.35	980.80	589.77	523.35	327.42	21.30	58.59	6.41	163.46	5,445.09
66 Walton	2,400.75	3,736.03	2,458.02	1,076.32	1,221.05	721.39	536.03	21.31	10.58	336.60	12,518.08
67 Washington	848.15	1,011.91	553.10	279.92	289.19	196.07	9.84	52.64	8.25	80.38	3,329.45
69 FAMU Lab School	176.26	178.42	123.92	7.00	14.35	9.00	4.85	0.00	0.00	12.52	526.32
70 FAU Lab - Palm Beach	226.87	369.21	660.72	27.62	39.59	4.00	1.60	0.00	0.00	0.00	1,329.61
72 FSU Lab - Broward	342.54	170.74	0.00	78.29	93.53	0.00	39.49	0.00	0.00	0.00	724.59
73 FSU Lab - Leon	389.53	620.77	473.88	48.81	122.52	84.18	10.20	0.00	0.00	95.19	1,845.08
74 UF Lab School	215.00	455.99	379.15	23.14	154.12	60.16	0.00	0.00	0.00	85.90	1,373.46
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	320.15	0.00	0.00	22.14	0.00	0.00	0.00	40.71	383.00
77 TSC Charter Schools	0.00	25.00	323.12	0.00	0.00	30.39	0.50	0.00	0.00	0.00	379.01
78 MDC Charter Schools	0.00	54.54	67.43	0.00	13.09	13.60	8.78	0.00	0.00	8.56	166.00
79 PHSC Charter School	0.00	0.00	116.11	0.00	0.00	8.89	0.00	0.00	0.00	0.00	125.00
80 UWF Charter School	52.19	0.00	0.00	7.81	0.00	0.00	0.00	0.00	0.00	0.00	60.00

State 622,013.28 840,684.28 628,797.94 230,939.44 292,153.10 189,209.12 213,786.53 33,881.38 6,799.31 66,979.66 3,125,244.04

2026-27 FEFP HB 5001E Calculation  
Family Empowerment Scholarship Unweighted FTE by Program

District	101	102	103	111	112	113	130	254	255	300	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	1,530.25	1,678.50	676.75	889.75	843.50	471.75	0.00	23.75	27.00	0.00	6,141.25
2 Baker	45.75	73.50	52.25	75.75	68.75	45.00	0.00	12.00	5.00	0.00	378.00
3 Bay	439.75	419.75	180.25	365.50	308.75	192.25	0.00	127.25	16.00	0.00	2,049.50
4 Bradford	176.75	172.00	89.50	73.00	75.50	54.25	0.00	1.50	4.75	0.00	647.25
5 Brevard	2,863.00	3,155.25	1,574.50	2,318.25	2,253.75	1,243.50	0.00	275.00	113.25	0.00	13,796.50
6 Broward	12,863.75	13,881.25	10,521.50	9,129.50	4,861.25	3,274.50	0.00	436.25	112.50	0.00	55,080.50
7 Calhoun	7.50	6.25	7.75	16.00	15.50	11.75	0.00	5.00	0.00	0.00	69.75
8 Charlotte	498.50	598.50	140.75	263.75	298.25	133.00	0.00	41.25	9.75	0.00	1,983.75
9 Citrus	599.00	601.50	234.50	300.25	295.75	162.50	0.00	14.50	7.25	0.00	2,215.25
10 Clay	710.50	811.00	454.25	558.50	560.75	391.25	0.00	89.75	34.75	0.00	3,610.75
11 Collier	1,018.50	1,365.50	840.50	671.00	550.25	385.00	0.00	65.00	14.00	0.00	4,909.75
12 Columbia	394.75	567.25	279.00	159.00	196.00	137.50	0.00	13.75	1.25	0.00	1,748.50
13 Dade	19,996.00	19,395.75	14,509.00	15,519.50	7,166.00	4,807.00	0.00	926.25	150.25	0.00	82,469.75
14 DeSoto	216.50	257.25	99.25	63.50	73.00	46.25	0.00	4.25	2.25	0.00	762.25
15 Dixie	40.75	58.75	63.25	13.25	28.25	25.75	0.00	2.25	0.00	0.00	232.25
16 Duval	7,182.50	8,182.00	5,149.50	2,806.25	2,899.50	2,244.00	0.00	277.50	54.75	0.00	28,796.00
17 Escambia	1,836.50	2,403.75	1,178.25	548.75	605.00	444.25	0.00	27.75	10.25	0.00	7,054.50
18 Flagler	656.00	680.25	249.00	319.25	354.25	188.25	0.00	18.25	7.50	0.00	2,472.75
19 Franklin	0.00	0.00	4.50	8.25	12.50	9.50	0.00	2.50	0.00	0.00	37.25
20 Gadsden	239.00	312.00	205.25	117.25	118.00	34.25	0.00	4.75	1.25	0.00	1,031.75
21 Gilchrist	82.75	86.25	47.75	47.25	70.75	44.75	0.00	13.50	1.25	0.00	394.25
22 Glades	20.75	45.00	34.75	14.25	25.00	11.75	0.00	1.25	0.00	0.00	152.75
23 Gulf	1.00	0.00	0.00	13.00	9.50	1.50	0.00	5.75	2.75	0.00	33.50
24 Hamilton	68.75	100.25	59.00	17.50	22.25	12.75	0.00	2.75	0.00	0.00	283.25
25 Hardee	44.25	40.75	4.25	51.50	65.25	10.50	0.00	3.75	4.75	0.00	225.00
26 Hendry	187.50	276.25	198.25	67.25	62.50	31.50	0.00	5.00	3.25	0.00	831.50
27 Hernando	908.00	1,001.75	454.75	592.75	632.50	401.50	0.00	96.25	29.75	0.00	4,117.25
28 Highlands	570.25	629.75	188.00	179.50	208.75	104.00	0.00	10.00	6.50	0.00	1,896.75
29 Hillsborough	7,834.00	8,629.00	5,133.00	3,953.75	3,428.25	2,053.25	0.00	442.50	169.50	0.00	31,643.25
30 Holmes	54.75	65.50	10.75	35.75	33.50	25.75	0.00	1.25	1.00	0.00	228.25
31 Indian River	609.00	624.00	393.00	411.50	347.00	221.00	0.00	28.25	12.25	0.00	2,646.00
32 Jackson	143.75	136.00	63.00	50.00	70.50	17.50	0.00	7.25	3.75	0.00	491.75
33 Jefferson	115.75	149.25	89.75	56.00	47.75	27.75	0.00	2.50	1.25	0.00	490.00
34 Lafayette	16.25	23.75	16.25	12.00	8.50	9.75	0.00	0.00	0.00	0.00	86.50
35 Lake	2,077.25	2,141.00	1,150.00	1,404.50	1,358.75	875.50	0.00	128.00	22.50	0.00	9,157.50
36 Lee	2,815.00	3,091.50	1,703.50	1,769.75	1,311.50	781.75	0.00	163.75	25.00	0.00	11,661.75
37 Leon	1,072.75	1,046.25	552.25	913.00	683.75	390.75	0.00	24.75	7.25	0.00	4,690.75
38 Levy	186.50	229.75	154.75	124.25	135.75	91.00	0.00	9.50	0.00	0.00	931.50
39 Liberty	2.25	1.00	1.00	8.00	13.75	3.50	0.00	4.00	7.50	0.00	41.00
40 Madison	68.75	90.75	43.75	34.75	33.00	8.00	0.00	0.00	0.00	0.00	279.00
41 Manatee	1,197.75	1,286.00	899.25	992.50	1,009.25	684.75	0.00	87.50	21.50	0.00	6,178.50
42 Marion	2,286.50	2,492.75	1,265.50	1,092.25	1,039.00	542.25	0.00	104.50	9.75	0.00	8,832.50
43 Martin	0.00	2.00	2.00	624.00	460.50	166.50	0.00	13.25	12.00	0.00	1,280.25
44 Monroe	241.00	266.50	84.00	207.00	116.50	51.50	0.00	6.00	9.50	0.00	982.00
45 Nassau	611.50	548.00	162.25	273.25	271.00	162.50	0.00	19.00	1.25	0.00	2,048.75
46 Okaloosa	947.25	785.25	231.00	639.50	601.25	257.25	0.00	49.25	24.25	0.00	3,355.00
47 Okeechobee	188.50	177.75	57.00	111.50	83.75	38.75	0.00	0.00	2.25	0.00	659.50
48 Orange	9,468.25	9,881.00	5,111.75	3,842.25	3,288.25	2,115.50	0.00	895.25	140.00	0.00	34,742.25
49 Osceola	3,083.50	3,610.00	2,274.75	1,854.75	1,344.00	917.25	0.00	214.75	62.50	0.00	13,361.50
50 Palm Beach	7,372.00	8,338.25	5,627.75	5,446.00	3,549.50	2,372.75	0.00	156.25	88.75	0.00	32,951.25
51 Pasco	2,436.25	2,254.50	1,303.50	1,957.25	1,720.25	1,086.00	0.00	316.25	103.50	0.00	11,177.50
52 Pinellas	4,545.00	5,523.00	3,229.75	1,926.25	2,129.75	1,263.25	0.00	244.50	56.00	0.00	18,917.50
53 Polk	4,521.75	5,318.75	2,586.00	2,907.25	2,781.25	1,480.75	0.00	195.00	145.50	0.00	19,936.25
54 Putnam	382.75	337.00	129.00	134.25	116.75	73.75	0.00	3.75	2.25	0.00	1,179.50
55 St. Johns	1,444.00	1,497.75	791.25	1,048.25	1,110.75	583.25	0.00	172.75	86.50	0.00	6,734.50
56 St. Lucie	1,961.50	1,854.00	700.25	2,079.50	1,021.00	476.00	0.00	51.75	22.25	0.00	8,166.25
57 Santa Rosa	1,015.75	1,009.25	450.50	467.00	444.50	254.50	0.00	57.25	12.25	0.00	3,711.00
58 Sarasota	1,336.50	1,351.50	729.75	679.00	657.50	456.00	0.00	110.50	20.25	0.00	5,341.00
59 Seminole	2,959.50	3,035.75	1,425.25	2,002.00	1,827.50	1,077.75	0.00	164.50	61.00	0.00	12,553.25
60 Sumter	13.00	13.00	7.50	122.25	142.00	82.25	0.00	44.50	6.25	0.00	430.75
61 Suwannee	281.75	383.50	219.00	121.25	119.25	78.00	0.00	1.25	1.00	0.00	1,205.00
62 Taylor	189.75	223.50	122.25	30.75	38.75	16.25	0.00	3.50	0.00	0.00	624.75
63 Union	81.75	63.75	20.75	26.00	25.25	17.25	0.00	0.00	1.50	0.00	236.25
64 Volusia	3,135.00	3,211.25	1,281.75	1,377.00	1,312.25	776.00	0.00	201.75	14.75	0.00	11,309.75
65 Wakulla	82.75	74.25	54.75	89.25	79.75	34.00	0.00	5.00	1.25	0.00	421.00
66 Walton	1.00	0.00	0.00	301.50	252.25	104.50	0.00	4.75	5.75	0.00	669.75
67 Washington	145.25	124.50	51.25	52.75	41.00	25.50	0.00	4.75	0.00	0.00	445.00
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70 FAU Lab - Palm Beach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FSU Lab - Leon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 UF Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77 TSC Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78 MDC Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 PHSC Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80 UWF Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State	118,124.00	126,690.50	75,625.00	74,377.00	55,735.75	34,619.25	0.00	6,446.00	1,781.75	0.00	493,399.25

2026-27 FEFP HB 5001E Calculation  
Public School Unweighted FTE by Program

District	101	102	103	111	112	113	130	254	255	300	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-
1 Alachua	5,752.16	6,639.95	6,199.45	1,855.38	2,641.79	1,256.29	837.57	38.78	6.98	506.07	25,734.42
2 Baker	1,090.64	1,321.27	724.10	254.04	287.42	194.89	11.37	11.12	6.18	288.76	4,189.79
3 Bay	5,837.87	7,696.18	5,583.91	1,806.04	1,820.05	1,096.08	1,257.86	694.85	139.41	646.42	26,578.67
4 Bradford	648.04	739.09	412.11	197.61	270.65	183.90	23.30	20.21	0.57	76.11	2,571.59
5 Brevard	14,283.11	18,409.65	14,045.93	4,803.48	7,139.89	5,045.61	2,065.23	559.42	69.29	1,528.62	67,950.23
6 Broward	37,695.87	58,798.01	48,328.14	14,477.69	20,326.96	14,305.11	21,173.13	1,884.51	469.27	5,856.71	223,315.40
7 Calhoun	443.34	531.38	361.93	160.12	152.01	94.66	13.01	32.38	1.16	77.01	1,867.00
8 Charlotte	3,167.08	4,452.37	4,260.86	1,204.07	1,534.49	988.65	565.46	107.26	28.68	308.18	16,617.10
9 Citrus	3,264.69	4,253.38	3,400.22	933.06	1,292.27	528.07	94.19	129.33	5.33	467.82	14,368.36
10 Clay	7,370.39	10,073.82	7,766.81	3,026.06	4,113.75	2,437.05	1,217.59	370.23	55.59	1,039.66	37,470.95
11 Collier	7,662.43	12,735.40	9,186.26	2,183.35	4,131.99	3,134.97	5,662.67	675.98	112.41	853.17	46,338.63
12 Columbia	2,230.01	2,782.79	1,474.24	580.00	565.36	391.91	94.01	42.53	0.53	437.86	8,599.24
13 Dade	41,083.75	68,339.16	61,855.25	19,721.42	34,470.62	23,808.40	43,452.75	2,725.00	280.00	7,770.18	303,506.53
14 DeSoto	732.40	1,114.47	817.59	261.07	213.85	166.73	330.75	1.19	2.06	131.03	3,771.14
15 Dixie	588.03	930.47	278.69	173.86	143.43	58.44	30.80	11.79	10.98	85.23	2,311.72
16 Duval	28,318.57	34,059.04	24,609.96	8,153.63	11,977.74	8,116.78	8,651.32	1,144.17	144.37	1,749.51	126,925.09
17 Escambia	8,239.42	9,727.79	6,525.46	2,337.44	3,007.21	2,371.60	744.88	176.88	71.10	1,222.82	34,424.60
18 Flagler	2,696.83	3,798.94	2,943.44	696.63	1,031.80	893.76	485.80	108.11	30.08	432.52	13,117.91
19 Franklin	283.22	303.49	154.18	100.52	126.64	58.83	13.02	11.22	3.00	43.80	1,097.92
20 Gadsden	1,223.31	1,212.76	806.89	192.67	241.98	184.39	14.21	37.41	12.10	77.30	4,003.02
21 Gilchrist	543.52	738.13	497.71	193.31	222.90	132.09	69.43	56.12	6.09	124.94	2,584.24
22 Glades	442.70	602.57	248.85	123.31	182.71	73.10	73.99	11.78	3.51	22.16	1,784.68
23 Gulf	340.82	485.03	358.89	153.30	177.40	127.85	19.18	27.85	1.33	33.35	1,725.00
24 Hamilton	400.06	417.71	322.55	76.13	71.16	57.65	65.08	11.94	1.63	62.08	1,485.99
25 Hardee	886.52	1,324.27	875.21	229.28	232.07	175.88	188.19	14.28	0.84	168.89	4,095.43
26 Hendry	2,868.99	4,385.98	3,496.04	608.46	1,051.11	784.04	840.12	38.48	12.97	611.90	14,698.09
27 Hernando	4,815.23	7,102.70	5,102.72	1,481.16	1,570.90	1,136.76	648.95	246.68	41.19	674.75	22,821.04
28 Highlands	2,322.74	3,297.40	2,279.18	782.82	1,012.33	693.04	367.70	43.83	4.48	366.33	11,169.85
29 Hillsborough	40,983.52	56,727.94	44,212.74	10,902.54	17,932.35	9,094.90	18,289.99	1,772.80	260.65	5,522.26	205,699.69
30 Holmes	624.32	814.70	556.54	157.30	195.44	122.44	2.63	1.66	0.07	77.13	2,552.23
31 Indian River	3,302.42	4,464.26	3,334.23	951.95	1,367.18	1,062.10	635.18	240.92	29.21	398.62	15,786.07
32 Jackson	1,304.92	1,690.75	1,028.07	470.13	427.51	219.67	72.43	71.23	4.07	194.93	5,483.71
33 Jefferson	158.31	194.77	107.97	47.64	67.20	47.17	22.25	2.09	0.00	22.00	669.40
34 Lafayette	238.22	317.30	176.66	102.82	92.83	68.62	22.31	2.37	0.00	75.12	1,096.25
35 Lake	10,154.70	13,802.59	9,164.21	2,561.70	3,542.62	2,469.61	1,897.75	225.75	23.74	1,333.22	45,175.89
36 Lee	19,142.97	27,762.52	21,550.17	3,472.38	5,738.40	4,788.68	13,540.92	1,753.54	178.60	2,488.80	100,416.98
37 Leon	6,946.92	8,945.89	6,364.28	2,152.03	2,579.06	1,570.92	856.69	113.05	12.30	491.82	30,032.96
38 Levy	1,213.34	1,588.43	773.16	469.33	492.13	321.67	133.00	34.05	7.10	174.07	5,206.28
39 Liberty	208.78	335.36	200.57	113.08	79.57	50.65	8.21	39.22	3.94	51.30	1,090.68
40 Madison	448.24	551.43	373.97	134.91	139.00	85.12	2.55	9.67	1.10	89.76	1,835.75
41 Manatee	10,565.27	15,269.87	10,794.21	3,512.74	4,247.66	2,696.76	4,810.21	121.64	93.42	1,243.64	53,355.42
42 Marion	9,503.77	13,555.26	9,463.15	2,750.99	3,532.44	2,679.93	1,798.06	747.89	91.14	1,434.41	45,557.04
43 Martin	3,249.97	4,664.06	4,205.87	1,069.92	1,490.95	662.19	1,124.57	68.71	92.11	597.04	17,225.39
44 Monroe	1,422.73	1,917.06	1,481.59	559.90	812.65	554.61	1,103.89	58.57	8.72	226.01	8,145.73
45 Nassau	2,712.51	3,686.69	2,639.10	702.07	890.19	613.21	80.96	105.92	10.51	478.62	11,909.78
46 Okaloosa	6,416.18	8,731.55	6,527.88	1,768.72	2,177.55	1,658.29	1,149.78	229.83	82.68	713.93	29,456.39
47 Okeechobee	1,124.68	1,341.35	943.42	391.03	769.76	510.48	336.20	2.92	1.49	176.78	5,598.11
48 Orange	35,265.29	52,329.91	43,593.79	7,091.51	14,346.90	10,559.85	21,507.35	4,440.10	527.48	3,793.82	193,456.00
49 Osceola	12,774.03	20,628.23	16,212.47	2,771.45	4,563.76	3,592.06	9,001.82	715.94	103.62	1,756.57	72,119.95
50 Palm Beach	28,972.52	45,787.21	39,671.21	11,489.95	16,020.22	8,489.53	20,107.22	944.86	438.11	3,984.86	175,905.69
51 Pasco	18,037.64	24,655.63	18,874.17	3,907.42	7,353.46	4,089.47	3,187.44	1,611.81	145.77	1,792.96	83,655.77
52 Pinellas	14,451.60	19,875.60	17,861.18	5,786.74	8,295.41	3,588.07	3,335.81	952.86	137.89	2,612.75	76,897.91
53 Polk	23,181.14	30,949.29	23,894.78	6,248.27	9,089.24	7,410.78	8,783.85	632.33	869.55	3,223.45	114,282.68
54 Putnam	2,077.35	2,682.10	1,484.30	700.43	970.15	810.17	359.50	9.39	3.81	314.93	9,412.13
55 St. Johns	10,874.58	15,135.78	10,638.81	2,744.75	5,418.22	3,847.88	879.71	668.82	112.19	1,083.09	51,403.83
56 St. Lucie	9,655.14	14,069.09	11,123.97	2,434.21	3,092.88	2,484.06	3,736.97	77.65	8.12	1,308.90	47,990.99
57 Santa Rosa	5,902.28	8,426.27	6,515.79	1,506.49	2,097.25	1,585.20	282.60	611.73	57.25	554.16	27,539.02
58 Sarasota	7,824.79	11,337.37	9,630.06	2,867.34	4,806.66	2,545.47	3,017.09	716.85	115.96	928.63	43,790.22
59 Seminole	11,628.60	15,894.97	12,791.47	3,437.41	5,973.81	4,753.70	2,062.29	240.23	25.08	1,483.10	58,290.66
60 Sumter	2,439.74	3,163.68	1,792.62	844.86	1,014.27	623.52	377.58	85.00	13.48	380.19	10,734.94
61 Suwannee	1,213.80	1,734.93	1,159.52	312.12	438.92	298.24	170.07	0.96	0.00	201.64	5,530.20
62 Taylor	585.23	604.62	337.93	174.76	171.56	113.13	1.29	9.48	2.24	52.19	2,052.43
63 Union	401.21	632.85	247.54	125.62	229.59	94.40	0.00	5.98	0.47	98.66	1,836.32
64 Volusia	11,669.88	15,503.22	11,454.43	3,738.32	5,722.68	4,100.34	1,830.63	780.34	30.76	2,059.60	56,890.20
65 Wakulla	1,120.89	1,496.21	927.70	500.52	443.71	293.77	21.30	53.59	5.16	163.46	5,026.31
66 Walton	2,399.75	3,736.03	2,458.02	774.82	968.80	616.89	536.03	16.56	4.83	336.60	11,848.33
67 Washington	705.59	896.01	532.30	227.17	248.62	173.30	9.84	47.89	8.25	81.06	2,930.03
69 FAMU Lab School	176.26	178.42	123.92	7.00	14.35	9.00	4.85	0.00	0.00	12.52	526.32
70 FAU Lab - Palm Beach	226.87	369.21	660.72	27.62	39.59	4.00	1.60	0.00	0.00	0.00	1,329.61
72 FSU Lab - Broward	342.54	170.74	0.00	78.29	93.53	0.00	39.49	0.00	0.00	0.00	724.59
73 FSU Lab - Leon	389.53	620.77	473.88	48.81	122.52	84.18	10.20	0.00	0.00	95.19	1,845.08
74 UF Lab School	215.00	455.99	387.46	23.14	154.12	62.26	0.00	0.00	0.00	86.42	1,384.39
75 Virtual School	3,343.41	11,265.28	35,061.32	110.18	513.37	706.39	45.51	0.00	0.00	1,533.75	52,579.21
76 FSU Lab - Bay	0.00	0.00	327.38	0.00	0.00	22.69	0.00	0.00	0.00	40.71	390.78
77 TSC Charter Schools	0.00	25.00	331.97	0.00	0.00	31.16	0.50	0.00	0.00	0.00	388.63
78 MDC Charter Schools	0.00	54.54	67.43	0.00	13.09	13.60	8.78	0.00	0.00	8.56	166.00
79 PHSC Charter School	0.00	0.00	116.11	0.00	0.00	8.89	0.00	0.00	0.00	0.00	125.00
80 UWF Charter School	52.19	0.00	0.00	7.81	0.00	0.00	0.00	0.00	0.00	0.00	60.00

State 510,880.36 735,313.93 605,566.61 157,044.10 238,791.65 158,785.55 214,218.46 27,457.53 5,032.00 69,440.41 2,722,530.60

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FLORIDA EDUCATION FINANCE PROGRAM

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2026-27 FEFP HB 5001E Calculation  
Program Cost Factors

Program Name	Program Number	Program Cost Factor
<b>1 Basic Programs</b>		
Basic Education Grades K-3	101	1.107
Basic Education Grades 4-8	102	1.000
Basic Education Grades 9-12	103	0.965
<b>2 Special Programs for At-Risk Students</b>		
ESOL/Intensive English Grades K-12	130	1.161
<b>3 Special Programs for Exceptional Students</b>		
ESE Support Level IV	254	3.515
ESE Support Level V	255	5.906
<b>4 Special Programs for Career Education (9-12)</b>		
Career Education Grades 9-12	300	1.090

2026-27 FEFP HB 5001E Calculation  
Reported Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Total Reported Weighted FTE
1 Alachua	11,100.49	11,803.74	8,303.09	972.42	219.79	200.69	551.62	33,151.84
2 Baker	1,623.06	1,750.94	980.67	13.20	81.27	66.03	314.75	4,829.92
3 Bay	9,353.22	10,244.73	6,805.65	1,460.38	2,889.68	917.85	704.60	32,376.11
4 Bradford	1,212.61	1,257.24	713.87	27.05	76.31	31.42	82.96	3,401.46
5 Brevard	26,864.50	30,958.54	21,142.71	2,397.73	2,932.99	1,078.08	1,666.20	87,040.75
6 Broward	82,102.66	97,867.47	73,754.23	24,582.00	8,157.47	3,435.93	6,383.81	296,283.57
7 Calhoun	694.04	705.14	459.43	15.10	131.39	6.85	83.94	2,095.89
8 Charlotte	5,682.67	6,883.61	5,329.95	656.50	522.01	226.97	335.92	19,637.63
9 Citrus	5,642.38	6,442.90	4,173.90	109.35	505.56	74.30	509.92	17,458.31
10 Clay	12,913.65	15,559.32	10,662.63	1,413.62	1,616.83	533.55	1,133.23	43,832.83
11 Collier	12,769.55	18,783.14	13,072.59	6,574.36	2,604.54	746.58	929.96	55,480.72
12 Columbia	3,723.68	4,111.40	2,202.76	109.15	197.82	10.51	477.27	10,832.59
13 Dade	106,626.98	129,371.53	101,305.36	50,448.64	12,834.14	2,541.06	8,469.50	411,597.21
14 DeSoto	1,409.73	1,658.57	1,090.28	384.00	19.12	25.45	142.82	4,729.97
15 Dixie	903.19	1,160.90	411.22	35.76	49.35	64.85	92.90	2,718.17
16 Duval	51,432.27	57,118.28	38,716.03	10,044.18	4,997.17	1,176.00	1,906.97	165,390.90
17 Escambia	14,349.06	15,743.75	10,151.38	864.81	719.27	480.45	1,332.87	43,641.59
18 Flagler	4,836.16	5,865.24	4,124.84	564.01	444.16	221.95	471.45	16,527.81
19 Franklin	433.93	442.63	219.06	15.12	48.23	17.72	47.74	1,224.43
20 Gadsden	1,961.86	1,884.74	1,187.70	16.50	148.19	78.85	84.26	5,362.10
21 Gilchrist	959.58	1,118.03	697.02	80.61	244.71	43.35	136.18	3,279.48
22 Glades	665.32	855.28	355.55	85.90	45.80	20.73	24.15	2,052.73
23 Gulf	562.49	671.93	471.15	22.27	118.10	24.10	36.35	1,906.39
24 Hamilton	622.62	611.37	436.13	75.56	51.64	9.63	67.67	1,874.62
25 Hardee	1,341.19	1,662.34	1,028.54	218.49	63.38	33.01	184.09	4,531.04
26 Hendry	4,131.55	5,775.84	4,351.99	975.38	152.83	95.80	666.97	16,150.36
27 Hernando	8,631.43	10,307.85	6,847.38	753.43	1,205.40	418.97	735.48	28,899.94
28 Highlands	4,267.83	5,148.23	3,149.97	426.90	189.21	64.85	399.30	13,646.29
29 Hillsborough	70,486.91	86,717.54	58,376.60	21,234.68	7,786.78	2,540.47	6,019.26	253,162.24
30 Holmes	965.44	1,109.14	690.44	3.05	10.23	6.32	84.07	2,868.69
31 Indian River	5,839.28	6,802.44	4,834.97	737.44	946.13	244.86	434.50	19,839.62
32 Jackson	2,179.46	2,324.76	1,281.75	84.09	275.86	46.18	212.47	6,404.57
33 Jefferson	418.11	458.97	263.10	25.83	16.13	7.38	23.98	1,213.50
34 Lafayette	408.80	442.38	261.79	25.90	8.33	0.00	81.88	1,229.08
35 Lake	17,931.35	20,844.96	13,181.24	2,203.29	1,243.43	273.09	1,453.21	57,130.57
36 Lee	30,110.51	37,903.92	27,815.26	15,721.01	6,739.27	1,202.46	2,712.79	122,205.22
37 Leon	12,270.76	13,254.95	8,567.46	994.62	484.37	115.46	536.08	36,223.70
38 Levy	2,206.72	2,446.06	1,293.66	154.41	153.08	41.93	189.74	6,485.60
39 Liberty	367.65	429.68	246.77	9.53	151.92	67.56	55.92	1,329.03
40 Madison	760.12	814.18	492.96	2.96	33.99	6.50	97.84	2,208.55
41 Manatee	18,008.96	21,812.78	14,547.35	5,584.65	735.13	678.72	1,355.57	62,723.16
42 Marion	17,306.30	20,619.45	13,462.55	2,087.55	2,996.15	595.86	1,563.51	58,631.37
43 Martin	5,472.89	6,617.51	4,860.28	1,305.63	288.09	614.87	650.77	19,810.04
44 Monroe	2,690.71	3,112.71	2,095.69	1,281.62	226.96	107.61	246.35	9,761.65
45 Nassau	4,759.36	5,385.88	3,451.86	93.99	439.09	69.45	521.70	14,721.33
46 Okaloosa	10,817.22	12,295.60	8,370.82	1,334.89	980.97	631.53	778.18	35,209.21
47 Okeechobee	2,009.99	2,372.61	1,495.41	390.33	10.26	22.09	192.69	6,493.38
48 Orange	61,623.70	79,846.06	59,232.56	24,970.03	18,753.76	3,942.14	4,135.26	252,503.51
49 Osceola	22,675.49	30,145.99	22,191.65	10,451.11	3,271.38	981.10	1,914.66	91,631.38
50 Palm Beach	58,981.48	73,695.18	54,195.60	23,344.48	3,870.40	3,111.64	4,343.50	221,542.28
51 Pasco	29,156.79	35,983.84	24,465.78	3,700.62	6,777.13	1,472.19	1,954.33	103,510.68
52 Pinellas	29,567.52	35,823.76	25,034.27	3,872.88	4,208.72	1,145.11	2,847.90	102,500.16
53 Polk	40,802.26	48,138.53	34,134.28	10,198.05	2,908.06	5,994.89	3,513.56	145,689.63
54 Putnam	3,647.32	4,106.00	2,409.82	417.38	46.19	35.79	343.27	11,005.77
55 St. Johns	17,835.52	23,162.50	15,306.05	1,021.34	2,958.12	1,173.46	1,180.57	62,637.56
56 St. Lucie	17,856.30	20,036.97	14,266.83	4,338.62	454.84	179.37	1,426.70	58,559.63
57 Santa Rosa	9,842.91	11,977.27	8,497.78	328.10	2,351.46	410.47	604.03	34,012.02
58 Sarasota	14,067.35	18,153.03	12,893.64	3,502.84	2,908.14	804.46	1,012.21	53,341.67
59 Seminole	22,170.45	26,732.03	19,346.48	2,394.32	1,422.63	508.39	1,616.58	74,190.88
60 Sumter	3,785.77	4,332.95	2,418.18	438.37	455.19	116.53	414.41	11,961.40
61 Suwannee	2,135.31	2,676.60	1,693.34	197.45	7.77	5.91	219.79	6,936.17
62 Taylor	1,085.40	1,038.43	568.93	1.50	45.62	13.23	56.89	2,810.00
63 Union	702.48	951.44	366.64	0.00	21.02	11.63	107.54	2,160.75
64 Volusia	22,051.66	25,749.40	16,996.08	2,125.36	3,452.05	268.78	2,244.96	72,888.29
65 Wakulla	1,985.30	2,093.92	1,264.36	24.73	205.94	37.86	178.17	5,790.28
66 Walton	3,849.12	4,957.08	3,068.13	622.33	74.90	62.49	366.89	13,000.94
67 Washington	1,251.75	1,310.13	754.97	11.42	185.03	48.72	88.36	3,650.38
69 FAMU Lab School	202.87	192.77	128.27	5.63	0.00	0.00	13.65	543.19
70 FAU Lab - Palm Beach	281.72	408.80	641.45	1.86	0.00	0.00	0.00	1,333.83
72 FSU Lab - Broward	465.86	264.27	0.00	45.85	0.00	0.00	0.00	775.98
73 FSU Lab - Leon	485.24	743.29	538.53	11.84	0.00	0.00	103.76	1,882.66
74 UF Lab School	263.62	610.11	433.98	0.00	0.00	0.00	94.20	1,401.91
75 Virtual School	3,823.12	11,778.65	34,515.84	52.84	0.00	0.00	1,671.79	51,842.24
76 FSU Lab - Bay	0.00	0.00	337.82	0.00	0.00	0.00	44.37	382.19
77 TSC Charter Schools	0.00	25.00	350.42	0.58	0.00	0.00	0.00	376.00
78 MDC Charter Schools	0.00	67.63	78.19	10.19	0.00	0.00	9.33	165.34
79 PHSC Charter School	0.00	0.00	120.63	0.00	0.00	0.00	0.00	120.63
80 UWF Charter School	66.42	0.00	0.00	0.00	0.00	0.00	0.00	66.42

State 952,490.97 1,156,531.83 843,985.54 248,707.61 119,170.88 40,242.03 75,690.07 3,436,818.93

2026-27 FEFP HB 5001E Calculation  
Family Empowerment Scholarship Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Total Reported Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	2,678.94	2,522.00	1,108.30	0.00	83.48	159.46	0.00	6,552.18
2 Baker	134.50	142.25	93.85	0.00	42.18	29.53	0.00	442.31
3 Bay	891.41	728.50	359.46	0.00	447.28	94.50	0.00	2,521.15
4 Bradford	276.47	247.50	138.72	0.00	5.27	28.05	0.00	696.01
5 Brevard	5,735.64	5,409.00	2,719.37	0.00	966.63	668.85	0.00	15,499.49
6 Broward	24,346.53	18,742.50	13,313.14	0.00	1,533.42	664.43	0.00	58,600.02
7 Calhoun	26.01	21.75	18.82	0.00	17.58	0.00	0.00	84.16
8 Charlotte	843.81	896.75	264.17	0.00	144.99	57.58	0.00	2,207.30
9 Citrus	995.47	897.25	383.11	0.00	50.97	42.82	0.00	2,369.62
10 Clay	1,404.78	1,371.75	815.91	0.00	315.47	205.23	0.00	4,113.14
11 Collier	1,870.28	1,915.75	1,182.61	0.00	228.48	82.68	0.00	5,279.80
12 Columbia	613.00	763.25	401.92	0.00	48.33	7.38	0.00	1,833.88
13 Dade	39,315.66	26,561.75	18,639.94	0.00	3,255.77	887.38	0.00	88,660.50
14 DeSoto	309.96	330.25	140.41	0.00	14.94	13.29	0.00	808.85
15 Dixie	59.78	87.00	85.89	0.00	7.91	0.00	0.00	240.58
16 Duval	11,057.55	11,081.50	7,134.73	0.00	975.41	323.35	0.00	30,572.54
17 Escambia	2,640.47	3,008.75	1,565.71	0.00	97.54	60.54	0.00	7,373.01
18 Flagler	1,079.60	1,034.50	421.95	0.00	64.15	44.30	0.00	2,644.50
19 Franklin	9.13	12.50	13.51	0.00	8.79	0.00	0.00	43.93
20 Gadsden	394.37	430.00	231.12	0.00	16.70	7.38	0.00	1,079.57
21 Gilchrist	143.91	157.00	89.26	0.00	47.45	7.38	0.00	445.00
22 Glades	38.75	70.00	44.87	0.00	4.39	0.00	0.00	158.01
23 Gulf	15.50	9.50	1.45	0.00	20.21	16.24	0.00	62.90
24 Hamilton	95.48	122.50	69.24	0.00	9.67	0.00	0.00	296.89
25 Hardee	106.00	106.00	14.23	0.00	13.18	28.05	0.00	267.46
26 Hendry	282.01	338.75	221.71	0.00	17.58	19.19	0.00	879.24
27 Hernando	1,661.33	1,634.25	826.28	0.00	338.32	175.70	0.00	4,635.88
28 Highlands	829.97	838.50	281.78	0.00	35.15	38.39	0.00	2,023.79
29 Hillsborough	13,049.04	12,057.25	6,934.73	0.00	1,555.39	1,001.07	0.00	34,597.48
30 Holmes	100.18	99.00	35.22	0.00	4.39	5.91	0.00	244.70
31 Indian River	1,129.69	971.00	592.51	0.00	99.30	72.35	0.00	2,864.85
32 Jackson	214.48	206.50	77.68	0.00	25.48	22.15	0.00	546.29
33 Jefferson	190.13	197.00	113.39	0.00	8.79	7.38	0.00	516.69
34 Lafayette	31.27	32.25	25.09	0.00	0.00	0.00	0.00	88.61
35 Lake	3,854.30	3,499.75	1,954.61	0.00	449.92	132.89	0.00	9,891.47
36 Lee	5,075.32	4,403.00	2,398.27	0.00	575.58	147.65	0.00	12,599.82
37 Leon	2,198.23	1,730.00	910.00	0.00	87.00	42.82	0.00	4,968.05
38 Levy	344.00	365.50	237.15	0.00	33.39	0.00	0.00	980.04
39 Liberty	11.35	14.75	4.34	0.00	14.06	44.30	0.00	88.80
40 Madison	114.57	123.75	49.94	0.00	0.00	0.00	0.00	288.26
41 Manatee	2,424.61	2,295.25	1,528.56	0.00	307.56	126.98	0.00	6,682.96
42 Marion	3,740.28	3,531.75	1,744.48	0.00	367.32	57.58	0.00	9,441.41
43 Martin	690.77	462.50	162.60	0.00	46.57	70.87	0.00	1,433.31
44 Monroe	495.94	383.00	130.76	0.00	21.09	56.11	0.00	1,086.90
45 Nassau	979.42	819.00	313.38	0.00	66.79	7.38	0.00	2,185.97
46 Okaloosa	1,756.53	1,386.50	471.16	0.00	173.11	143.22	0.00	3,930.52
47 Okeechobee	332.10	261.50	92.40	0.00	0.00	13.29	0.00	699.29
48 Orange	14,734.72	13,169.25	6,974.30	0.00	3,146.80	826.84	0.00	38,851.91
49 Osceola	5,466.64	4,954.00	3,080.28	0.00	754.85	369.13	0.00	14,624.90
50 Palm Beach	14,189.53	11,887.75	7,720.48	0.00	549.22	524.16	0.00	34,871.14
51 Pasco	4,863.60	3,974.75	2,305.87	0.00	1,111.62	611.27	0.00	12,867.11
52 Pinellas	7,163.67	7,652.75	4,335.75	0.00	859.42	330.74	0.00	20,342.33
53 Polk	8,223.90	8,100.00	3,924.41	0.00	685.43	859.32	0.00	21,793.06
54 Putnam	572.32	453.75	195.65	0.00	13.18	13.29	0.00	1,248.19
55 St. Johns	2,758.92	2,608.50	1,326.39	0.00	607.22	510.87	0.00	7,811.90
56 St. Lucie	4,473.39	2,875.00	1,135.08	0.00	181.90	131.41	0.00	8,796.78
57 Santa Rosa	1,641.40	1,453.75	680.33	0.00	201.23	72.35	0.00	4,049.06
58 Sarasota	2,231.16	2,009.00	1,144.25	0.00	388.41	119.60	0.00	5,892.42
59 Seminole	5,492.38	4,863.25	2,415.40	0.00	578.22	360.27	0.00	13,709.52
60 Sumter	149.72	155.00	86.61	0.00	156.42	36.91	0.00	584.66
61 Suwannee	446.12	502.75	286.61	0.00	4.39	5.91	0.00	1,245.78
62 Taylor	244.09	262.25	133.65	0.00	12.30	0.00	0.00	652.29
63 Union	119.28	89.00	36.67	0.00	0.00	8.86	0.00	253.81
64 Volusia	4,994.78	4,523.50	1,985.73	0.00	709.15	87.11	0.00	12,300.27
65 Wakulla	190.40	154.00	85.64	0.00	17.58	7.38	0.00	455.00
66 Walton	334.87	252.25	100.84	0.00	16.70	33.96	0.00	738.62
67 Washington	219.19	165.50	74.06	0.00	16.70	0.00	0.00	475.45
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70 FAU Lab - Palm Beach	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
73 FSU Lab - Leon	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
74 UF Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
75 Virtual School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
77 TSC Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
78 MDC Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
79 PHSC Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
80 UWF Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
State	213,098.60	182,426.25	106,385.73	0.00	22,657.72	10,523.03	0.00	535,091.33

2026-27 FEFP HB 5001E Calculation  
Public School Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Total Reported Weighted FTE
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	8,421.55	9,281.74	7,194.79	972.42	136.31	41.22	551.62	26,599.65
2 Baker	1,488.56	1,608.69	886.83	13.20	39.09	36.50	314.75	4,387.62
3 Bay	8,461.81	9,516.23	6,446.19	1,460.38	2,442.40	823.36	704.60	29,854.97
4 Bradford	936.13	1,009.74	575.15	27.05	71.04	3.37	82.96	2,705.44
5 Brevard	21,128.86	25,549.54	18,423.34	2,397.73	1,966.36	409.23	1,666.20	71,541.26
6 Broward	57,756.13	79,124.97	60,441.09	24,582.00	6,624.05	2,771.51	6,383.81	237,683.56
7 Calhoun	668.03	683.39	440.61	15.10	113.82	6.85	83.94	2,011.74
8 Charlotte	4,838.86	5,986.86	5,065.78	656.50	377.02	169.38	335.92	17,430.32
9 Citrus	4,646.91	5,545.65	3,790.80	109.35	454.59	31.48	509.92	15,088.70
10 Clay	11,508.87	14,187.57	9,846.72	1,413.62	1,301.36	328.31	1,133.23	39,719.68
11 Collier	10,899.28	16,867.39	11,889.99	6,574.36	2,376.07	663.89	929.96	50,200.94
12 Columbia	3,110.68	3,348.15	1,800.83	109.15	149.49	3.13	477.27	8,998.70
13 Dade	67,311.32	102,809.78	82,665.42	50,448.64	9,578.38	1,653.68	8,469.50	322,936.72
14 DeSoto	1,099.77	1,328.32	949.87	384.00	4.18	12.17	142.82	3,921.13
15 Dixie	843.41	1,073.90	325.33	35.76	41.44	64.85	92.90	2,477.59
16 Duval	40,374.73	46,036.78	31,581.30	10,044.18	4,021.76	852.65	1,906.97	134,818.37
17 Escambia	11,708.58	12,735.00	8,585.66	864.81	621.73	419.92	1,332.87	36,268.57
18 Flagler	3,756.56	4,830.74	3,702.90	564.01	380.01	177.65	471.45	13,883.32
19 Franklin	424.80	430.13	205.55	15.12	39.44	17.72	47.74	1,180.50
20 Gadsden	1,567.49	1,454.74	956.59	16.50	131.50	71.46	84.26	4,282.54
21 Gilchrist	815.67	961.03	607.76	80.61	197.26	35.97	136.18	2,834.48
22 Glades	626.57	785.28	310.68	85.90	41.41	20.73	24.15	1,894.72
23 Gulf	546.99	662.43	469.70	22.27	97.89	7.85	36.35	1,843.48
24 Hamilton	527.14	488.87	366.89	75.56	41.97	9.63	67.67	1,577.73
25 Hardee	1,235.19	1,556.34	1,014.30	218.49	50.19	4.96	184.09	4,263.56
26 Hendry	3,849.54	5,437.09	4,130.28	975.38	135.26	76.60	666.97	15,271.12
27 Hernando	6,970.10	8,673.60	6,021.10	753.43	867.08	243.27	735.48	24,264.06
28 Highlands	3,437.85	4,309.73	2,868.19	426.90	154.06	26.46	399.30	11,622.49
29 Hillsborough	57,437.87	74,660.29	51,441.87	21,234.68	6,231.39	1,539.40	6,019.26	218,564.76
30 Holmes	865.25	1,010.14	655.22	3.05	5.83	0.41	84.07	2,623.97
31 Indian River	4,709.59	5,831.44	4,242.46	737.44	846.83	172.51	434.50	16,974.77
32 Jackson	1,964.98	2,118.26	1,204.07	84.09	250.37	24.04	212.47	5,858.28
33 Jefferson	227.99	261.97	149.71	25.83	7.35	0.00	23.98	696.83
34 Lafayette	377.53	410.13	236.70	25.90	8.33	0.00	81.88	1,140.47
35 Lake	14,077.05	17,345.21	11,226.64	2,203.29	793.51	140.21	1,453.21	47,239.12
36 Lee	25,035.19	33,500.92	25,416.99	15,721.01	6,163.69	1,054.81	2,712.79	109,605.40
37 Leon	10,072.54	11,524.95	7,657.47	994.62	397.37	72.64	536.08	31,255.67
38 Levy	1,862.72	2,080.56	1,056.51	154.41	119.69	41.93	189.74	5,505.56
39 Liberty	356.30	414.93	242.43	9.53	137.86	23.27	55.92	1,240.24
40 Madison	645.55	690.43	443.02	2.96	33.99	6.50	97.84	1,920.29
41 Manatee	15,584.36	19,517.53	13,018.79	5,584.65	427.56	551.74	1,355.57	56,040.20
42 Marion	13,566.02	17,087.70	11,718.07	2,087.55	2,628.83	538.27	1,563.51	49,189.95
43 Martin	4,782.12	6,155.01	4,697.68	1,305.63	241.52	544.00	650.77	18,376.73
44 Monroe	2,194.77	2,729.71	1,964.93	1,281.62	205.87	51.50	246.35	8,674.75
45 Nassau	3,779.94	4,566.88	3,138.48	93.99	372.31	62.07	521.70	12,535.37
46 Okaloosa	9,060.68	10,909.10	7,899.65	1,334.89	807.85	488.31	778.18	31,278.66
47 Okeechobee	1,677.89	2,111.11	1,403.01	390.33	10.26	8.80	192.69	5,794.09
48 Orange	46,888.98	66,676.81	52,258.26	24,970.03	15,606.95	3,115.30	4,135.26	213,651.59
49 Osceola	17,208.85	25,191.99	19,111.37	10,451.11	2,516.53	611.98	1,914.66	77,006.49
50 Palm Beach	44,791.95	61,807.43	46,475.11	23,344.48	3,321.18	2,587.48	4,343.50	186,671.13
51 Pasco	24,293.18	32,009.09	22,159.91	3,700.62	5,665.51	960.92	1,954.33	90,643.56
52 Pinellas	22,403.84	28,171.01	20,698.53	3,872.88	3,349.30	814.38	2,847.90	82,157.84
53 Polk	32,578.36	40,038.53	30,209.87	10,198.05	2,222.64	5,135.56	3,513.56	123,896.57
54 Putnam	3,075.00	3,652.25	2,214.16	417.38	33.01	22.50	343.27	9,757.57
55 St. Johns	15,076.60	20,554.00	13,979.66	1,021.34	2,350.90	662.59	1,180.57	54,825.66
56 St. Lucie	13,382.91	17,161.97	13,131.75	4,338.62	272.94	47.96	1,426.70	49,762.85
57 Santa Rosa	8,201.51	10,523.52	7,817.46	328.10	2,150.23	338.12	604.03	29,962.97
58 Sarasota	11,836.19	16,144.03	11,749.39	3,502.84	2,519.73	684.86	1,012.21	47,449.25
59 Seminole	16,678.07	21,868.78	16,931.09	2,394.32	844.41	148.12	1,616.58	60,481.37
60 Sumter	3,636.05	4,177.95	2,331.58	438.37	298.78	79.61	414.41	11,376.75
61 Suwannee	1,689.19	2,173.85	1,406.74	197.45	3.37	0.00	219.79	5,690.39
62 Taylor	841.31	776.18	435.27	1.50	33.32	13.23	56.89	2,157.70
63 Union	583.20	862.44	329.97	0.00	21.02	2.78	107.54	1,906.95
64 Volusia	17,056.88	21,225.90	15,010.35	2,125.36	2,742.90	181.67	2,244.96	60,588.02
65 Wakulla	1,794.90	1,939.92	1,178.72	24.73	188.37	30.47	178.17	5,335.28
66 Walton	3,514.25	4,704.83	2,967.29	622.33	58.21	28.53	366.89	12,262.33
67 Washington	1,032.57	1,144.63	680.90	11.42	168.33	48.72	88.36	3,174.93
69 FAMU Lab School	202.87	192.77	128.27	5.63	0.00	0.00	13.65	543.19
70 FAU Lab - Palm Beach	281.72	408.80	641.45	1.86	0.00	0.00	0.00	1,333.83
72 FSU Lab - Broward	465.86	264.27	0.00	45.85	0.00	0.00	0.00	775.98
73 FSU Lab - Leon	485.24	743.29	538.53	11.84	0.00	0.00	103.76	1,882.66
74 UF Lab School	263.62	610.11	433.98	0.00	0.00	0.00	94.20	1,401.91
75 Virtual School	3,823.12	11,778.65	34,515.84	52.84	0.00	0.00	1,671.79	51,842.24
76 FSU Lab - Bay	0.00	0.00	337.82	0.00	0.00	0.00	44.37	382.19
77 TSC Charter Schools	0.00	25.00	350.42	0.58	0.00	0.00	0.00	376.00
78 MDC Charter Schools	0.00	67.63	78.19	10.19	0.00	0.00	9.33	165.34
79 PHSC Charter School	0.00	0.00	120.63	0.00	0.00	0.00	0.00	120.63
80 UWF Charter School	66.42	0.00	0.00	0.00	0.00	0.00	0.00	66.42
State	739,392.36	974,105.58	737,599.85	248,707.61	96,513.20	29,718.99	75,690.07	2,901,727.66

2026-27 FEFP HB 5001E Calculation  
Add-On Weighted FTE

District	Isolated Schools	ESE Supplement	Total Add-On
	FTE -1-	FTE -2-	FTE -3-
1 Alachua	0.00	0.00	0.00
2 Baker	0.00	0.00	0.00
3 Bay	0.00	0.00	0.00
4 Bradford	0.00	0.00	0.00
5 Brevard	0.00	0.00	0.00
6 Broward	0.00	0.00	0.00
7 Calhoun	0.00	1.28	1.28
8 Charlotte	0.00	0.00	0.00
9 Citrus	0.00	0.00	0.00
10 Clay	0.00	0.00	0.00
11 Collier	58.85	0.00	58.85
12 Columbia	0.00	0.00	0.00
13 Dade	0.00	0.00	0.00
14 DeSoto	0.00	0.00	0.00
15 Dixie	0.00	0.00	0.00
16 Duval	0.00	0.00	0.00
17 Escambia	0.00	0.00	0.00
18 Flagler	0.00	0.00	0.00
19 Franklin	0.00	0.00	0.00
20 Gadsden	0.00	0.00	0.00
21 Gilchrist	0.00	0.00	0.00
22 Glades	0.00	0.00	0.00
23 Gulf	0.00	0.00	0.00
24 Hamilton	0.00	1.60	1.60
25 Hardee	0.00	0.00	0.00
26 Hendry	0.00	0.00	0.00
27 Hernando	0.00	0.00	0.00
28 Highlands	0.00	0.00	0.00
29 Hillsborough	0.00	0.00	0.00
30 Holmes	0.00	3.64	3.64
31 Indian River	0.00	0.00	0.00
32 Jackson	0.00	0.00	0.00
33 Jefferson	0.00	0.00	0.00
34 Lafayette	0.00	1.74	1.74
35 Lake	0.00	0.00	0.00
36 Lee	0.00	0.00	0.00
37 Leon	0.00	0.00	0.00
38 Levy	69.61	0.00	69.61
39 Liberty	0.00	0.00	0.00
40 Madison	0.00	0.00	0.00
41 Manatee	0.00	0.00	0.00
42 Marion	0.00	0.00	0.00
43 Martin	0.00	0.00	0.00
44 Monroe	0.00	0.00	0.00
45 Nassau	0.00	0.00	0.00
46 Okaloosa	0.00	0.00	0.00
47 Okeechobee	0.00	0.60	0.60
48 Orange	0.00	0.00	0.00
49 Osceola	0.00	0.00	0.00
50 Palm Beach	0.00	0.00	0.00
51 Pasco	0.00	0.00	0.00
52 Pinellas	0.00	0.00	0.00
53 Polk	0.00	0.00	0.00
54 Putnam	0.00	0.00	0.00
55 St. Johns	0.00	0.00	0.00
56 St. Lucie	0.00	0.00	0.00
57 Santa Rosa	0.00	0.00	0.00
58 Sarasota	0.00	0.00	0.00
59 Seminole	0.00	0.00	0.00
60 Sumter	0.00	0.00	0.00
61 Suwannee	0.00	20.67	20.67
62 Taylor	153.18	13.82	167.00
63 Union	0.00	0.00	0.00
64 Volusia	0.00	0.00	0.00
65 Wakulla	0.00	0.00	0.00
66 Walton	0.00	0.00	0.00
67 Washington	0.00	0.00	0.00
69 FAMU Lab School	0.00	0.00	0.00
70 FAU Lab - Palm Beach	0.00	0.00	0.00
72 FSU Lab - Broward	0.00	0.00	0.00
73 FSU Lab - Leon	0.00	0.00	0.00
74 UF Lab School	0.00	0.00	0.00
75 Virtual School	0.00	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	0.00
77 TSC Charter Schools	0.00	0.00	0.00
78 MDC Charter Schools	0.00	0.00	0.00
79 PHSC Charter School	0.00	0.00	0.00
80 UWF Charter School	0.00	0.00	0.00

State 281.64 43.35 324.99

2026-27 FEFF HB 5001E Calculation  
Funded Weighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	ESOL/Intensive English Grades K-12 130	ESE Support Level IV	ESE Support Level V 255	Career Education Grades 9-12 300	Total Weighted FTE	Additional Weighted FTE	Total Reported Weighted FTE
District	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,100.49	11,803.74	8,303.09	972.42	219.79	200.69	551.62	33,151.84	0.00	33,151.84
2 Baker	1,623.06	1,750.94	980.67	13.20	81.27	66.03	314.75	4,829.92	0.00	4,829.92
3 Bay	9,353.22	10,244.73	6,805.65	1,460.38	2,889.68	917.85	704.60	32,376.11	0.00	32,376.11
4 Bradford	1,212.61	1,257.24	713.87	27.05	76.31	31.42	82.96	3,401.46	0.00	3,401.46
5 Brevard	26,864.50	30,958.54	21,142.71	2,397.73	2,932.99	1,078.08	1,666.20	87,040.75	0.00	87,040.75
6 Broward	82,102.66	97,867.47	73,754.23	24,582.00	8,157.47	3,435.93	6,383.81	296,283.57	0.00	296,283.57
7 Calhoun	694.04	705.14	459.43	15.10	131.39	6.85	83.94	2,095.89	1.28	2,097.17
8 Charlotte	5,682.67	6,883.61	5,329.95	666.50	522.01	226.97	335.92	19,637.63	0.00	19,637.63
9 Citrus	5,642.38	6,442.90	4,173.90	109.35	505.56	74.30	509.92	17,458.31	0.00	17,458.31
10 Clay	12,913.65	15,559.32	10,662.63	1,413.62	1,616.83	533.55	1,133.23	43,832.83	0.00	43,832.83
11 Collier	12,769.55	18,783.14	13,072.59	6,574.36	2,604.54	746.58	929.96	55,480.72	58.85	55,539.57
12 Columbia	3,723.68	4,111.40	2,202.76	109.15	197.82	10.51	477.27	10,832.59	0.00	10,832.59
13 Dade	106,626.98	129,371.53	101,305.36	50,448.64	12,834.14	2,541.06	8,469.50	411,597.21	0.00	411,597.21
14 DeSoto	1,409.73	1,658.57	1,090.28	384.00	19.12	25.45	142.82	4,729.97	0.00	4,729.97
15 Dixie	903.19	1,160.90	411.22	35.76	49.35	64.85	92.90	2,718.17	0.00	2,718.17
16 Duval	51,432.27	57,118.28	38,716.03	10,044.18	4,997.17	1,176.00	1,906.97	165,390.90	0.00	165,390.90
17 Escambia	14,349.06	15,743.75	10,151.38	864.81	719.27	480.45	1,332.87	43,641.59	0.00	43,641.59
18 Flagler	4,836.16	5,865.24	4,124.84	564.01	444.16	221.95	471.45	16,527.81	0.00	16,527.81
19 Franklin	433.93	442.63	219.06	15.12	48.23	17.72	47.74	1,224.43	0.00	1,224.43
20 Gadsden	1,961.86	1,884.74	1,187.70	16.50	148.19	78.85	84.26	5,362.10	0.00	5,362.10
21 Gilchrist	959.58	1,118.03	697.02	80.61	244.71	43.35	136.18	3,279.48	0.00	3,279.48
22 Glades	665.32	855.28	355.55	85.90	45.80	20.73	24.15	2,052.73	0.00	2,052.73
23 Gulf	562.49	671.93	471.15	22.27	118.10	24.10	36.35	1,906.39	0.00	1,906.39
24 Hamilton	622.62	611.37	436.13	75.56	51.64	9.63	67.67	1,874.62	1.60	1,876.22
25 Hardee	1,341.19	1,662.34	1,028.54	218.49	63.38	33.01	184.09	4,531.04	0.00	4,531.04
26 Hendry	4,131.55	5,775.84	4,351.99	975.38	152.83	95.80	666.97	16,150.36	0.00	16,150.36
27 Hernando	8,631.43	10,307.85	6,847.38	753.43	1,205.40	418.97	735.48	28,899.94	0.00	28,899.94
28 Highlands	4,267.83	5,148.23	3,149.97	426.90	189.21	64.85	399.30	13,646.29	0.00	13,646.29
29 Hillsborough	70,486.91	86,717.54	58,376.60	21,234.68	7,786.78	2,540.47	6,019.26	253,162.24	0.00	253,162.24
30 Holmes	965.44	1,109.14	690.44	3.05	10.23	6.32	84.07	2,868.69	3.64	2,872.33
31 Indian River	5,839.28	6,802.44	4,834.97	737.44	946.13	244.86	434.50	19,839.62	0.00	19,839.62
32 Jackson	2,179.46	2,324.76	1,281.75	84.09	275.86	46.18	212.47	6,404.57	0.00	6,404.57
33 Jefferson	418.11	458.97	263.10	25.83	16.13	7.38	23.98	1,213.50	0.00	1,213.50
34 Lafayette	408.80	442.38	261.79	25.90	8.33	0.00	81.88	1,229.08	1.74	1,230.82
35 Lake	17,931.35	20,844.96	13,181.24	2,203.29	1,243.43	273.09	1,453.21	57,130.57	0.00	57,130.57
36 Lee	30,110.51	37,903.92	27,815.26	15,721.01	6,739.27	1,202.46	2,712.79	122,205.22	0.00	122,205.22
37 Leon	12,270.76	13,254.95	8,567.46	994.62	484.37	115.46	536.08	36,223.70	0.00	36,223.70
38 Levy	2,206.72	2,446.06	1,293.66	154.41	153.08	41.93	189.74	6,555.21	69.61	6,555.21
39 Liberty	367.65	429.68	246.77	9.53	151.92	67.56	55.92	1,329.03	0.00	1,329.03
40 Madison	760.12	814.18	492.96	2.96	33.99	6.50	97.84	2,208.55	0.00	2,208.55
41 Manatee	18,008.96	21,812.78	14,547.35	5,584.65	735.13	678.72	1,355.57	62,723.16	0.00	62,723.16
42 Marion	17,306.30	20,619.45	13,462.55	2,087.55	2,996.15	595.86	1,563.51	58,631.37	0.00	58,631.37
43 Martin	5,472.89	6,617.51	4,860.28	1,305.63	288.09	614.87	650.77	19,810.04	0.00	19,810.04
44 Monroe	2,690.71	3,112.71	2,095.69	1,281.62	226.96	107.61	246.35	9,761.65	0.00	9,761.65
45 Nassau	4,759.36	5,385.88	3,451.86	93.99	439.09	69.45	521.70	14,721.33	0.00	14,721.33
46 Okaloosa	10,817.22	12,295.60	8,370.82	1,334.89	980.97	631.53	778.18	35,209.21	0.00	35,209.21
47 Okeechobee	2,009.99	2,372.61	1,495.41	390.33	10.26	22.09	192.69	6,493.38	0.60	6,493.98
48 Orange	61,623.70	79,846.06	59,232.56	24,970.03	18,753.76	3,942.14	4,135.26	252,503.51	0.00	252,503.51
49 Osceola	22,675.49	30,145.99	22,191.65	10,451.11	3,271.38	981.10	1,914.66	91,631.38	0.00	91,631.38
50 Palm Beach	58,981.48	73,695.18	54,195.60	23,344.48	3,870.40	3,111.64	4,343.50	221,542.28	0.00	221,542.28
51 Pasco	29,156.79	35,983.84	24,465.78	3,700.62	6,777.13	1,472.19	1,954.33	103,510.68	0.00	103,510.68
52 Pinellas	29,567.52	35,823.76	25,034.27	3,872.88	4,208.72	1,145.11	2,847.90	102,500.16	0.00	102,500.16
53 Polk	40,802.26	48,138.53	34,134.28	10,198.05	2,908.06	5,994.89	3,513.56	145,689.63	0.00	145,689.63
54 Putnam	3,647.32	4,106.00	2,409.82	417.38	46.19	35.79	343.27	11,005.77	0.00	11,005.77
55 St. Johns	17,835.52	23,162.50	15,306.05	1,021.34	2,958.12	1,173.46	1,180.57	62,637.56	0.00	62,637.56
56 St. Lucie	17,856.30	20,036.97	14,266.83	4,338.62	454.84	179.37	1,426.70	58,559.63	0.00	58,559.63
57 Santa Rosa	9,842.91	11,977.27	8,497.78	328.10	2,351.46	410.47	604.03	34,012.02	0.00	34,012.02
58 Sarasota	14,067.35	18,153.03	12,893.64	3,502.84	2,908.14	804.46	1,012.21	53,341.67	0.00	53,341.67
59 Seminole	22,170.45	26,732.03	19,346.48	2,394.32	1,422.63	508.39	1,616.58	74,190.88	0.00	74,190.88
60 Sumter	3,785.77	4,332.95	2,418.18	438.37	455.19	116.53	414.41	11,961.40	0.00	11,961.40
61 Suwannee	2,135.31	2,676.60	1,693.34	197.45	7.77	5.91	219.79	6,936.17	20.67	6,956.84
62 Taylor	1,085.40	1,038.43	568.93	1.50	45.62	13.23	56.89	2,810.00	167.00	2,977.00
63 Union	702.48	951.44	366.64	0.00	21.02	11.63	107.54	2,160.75	0.00	2,160.75
64 Volusia	22,051.66	25,749.40	16,996.08	2,125.36	3,452.05	268.78	2,244.96	72,888.29	0.00	72,888.29
65 Wakulla	1,985.30	2,093.92	1,264.36	24.73	205.94	37.86	178.17	5,790.28	0.00	5,790.28
66 Walton	3,849.12	4,957.08	3,068.13	622.33	74.90	62.49	366.89	13,000.94	0.00	13,000.94
67 Washington	1,251.75	1,310.13	754.97	11.42	185.03	48.72	88.36	3,650.38	0.00	3,650.38
69 FAMU Lab School	202.87	192.77	128.27	5.63	0.00	0.00	13.65	543.19	0.00	543.19
70 FAU Lab - Palm Beach	281.72	408.80	641.45	1.86	0.00	0.00	0.00	1,333.83	0.00	1,333.83
72 FSU Lab - Broward	465.86	264.27	0.00	45.85	0.00	0.00	0.00	775.98	0.00	775.98
73 FSU Lab - Leon	485.24	743.29	538.53	11.84	0.00	0.00	103.76	1,882.66	0.00	1,882.66
74 UF Lab School	263.62	610.11	433.98	0.00	0.00	0.00	94.20	1,401.91	0.00	1,401.91
75 Virtual School	3,823.12	11,778.65	34,515.84	52.84	0.00	0.00	1,671.79	51,842.24	0.00	51,842.24
76 FSU Lab - Bay	0.00	0.00	337.82	0.00	0.00	0.00	44.37	382.19	0.00	382.19
77 TSC Charter Schools	0.00	25.00	350.42	0.58	0.00	0.00	0.00	376.00	0.00	376.00
78 MDC Charter Schools	0.00	67.63	78.19	10.19	0.00	0.00	9.33	165.34	0.00	165.34
79 PHSC Charter School	0.00	0.00	120.63	0.00	0.00	0.00	0.00	120.63	0.00	120.63
80 UWF Charter School	66.42	0.00	0.00	0.00	0.00	0.00	0.00	66.42	0.00	66.42

State 952,490.97 1,156,531.83 843,985.54 248,707.61 119,170.88 40,242.03 75,690.07 3,436,818.93 324.99 3,437,143.92

2026-27 FEFP HB 5001E Calculation  
Florida Price Level Index (FPLI) and Comparable Wage Factor (CWF)

District	2023	2024	2025	Three-Year	80%	Add	Comparable
	FPLI	FPLI	FPLI	Average	Three-Year		
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	97.51	96.79	96.89	97.06	77.65	97.65	0.9765
2 Baker	93.19	92.60	93.60	93.13	74.50	94.50	0.9450
3 Bay	97.00	95.73	95.61	96.11	76.89	96.89	0.9689
4 Bradford	92.79	93.15	94.31	93.42	74.73	94.73	0.9473
5 Brevard	99.85	99.74	99.53	99.71	79.77	99.77	0.9977
6 Broward	103.07	102.87	102.80	102.91	82.33	102.33	1.0233
7 Calhoun	89.67	89.59	91.13	90.13	72.10	92.10	0.9210
8 Charlotte	96.28	96.79	97.06	96.71	77.37	97.37	0.9737
9 Citrus	91.29	91.52	91.22	91.34	73.07	93.07	0.9307
10 Clay	96.59	96.83	97.09	96.84	77.47	97.47	0.9747
11 Collier	105.69	105.54	104.88	105.37	84.30	104.30	1.0430
12 Columbia	93.92	94.51	95.32	94.58	75.67	95.67	0.9567
13 Dade	103.42	104.80	105.34	104.52	83.62	103.62	1.0362
14 DeSoto	93.14	94.04	94.60	93.93	75.14	95.14	0.9514
15 Dixie	90.91	91.94	92.98	91.94	73.55	93.55	0.9355
16 Duval	101.12	101.00	100.71	100.94	80.75	100.75	1.0075
17 Escambia	96.94	96.25	96.21	96.47	77.17	97.17	0.9717
18 Flagler	93.37	93.81	94.60	93.93	75.14	95.14	0.9514
19 Franklin	92.55	91.52	93.18	92.42	73.93	93.93	0.9393
20 Gadsden	92.22	91.02	92.90	92.05	73.64	93.64	0.9364
21 Gilchrist	91.91	92.28	93.29	92.49	73.99	93.99	0.9399
22 Glades	92.34	94.92	95.00	94.09	75.27	95.27	0.9527
23 Gulf	93.14	93.98	95.39	94.17	75.34	95.34	0.9534
24 Hamilton	91.20	94.94	95.69	93.94	75.15	95.15	0.9515
25 Hardee	92.46	93.91	95.05	93.81	75.05	95.05	0.9505
26 Hendry	93.83	95.15	96.14	95.04	76.03	96.03	0.9603
27 Hernando	95.78	96.14	96.33	96.08	76.87	96.87	0.9687
28 Highlands	90.02	90.05	90.91	90.33	72.26	92.26	0.9226
29 Hillsborough	101.59	101.79	101.47	101.62	81.29	101.29	1.0129
30 Holmes	89.56	90.69	91.72	90.66	72.53	92.53	0.9253
31 Indian River	99.71	98.79	98.41	98.97	79.18	99.18	0.9918
32 Jackson	92.42	92.40	93.46	92.76	74.21	94.21	0.9421
33 Jefferson	90.52	91.84	92.28	91.55	73.24	93.24	0.9324
34 Lafayette	90.48	91.47	92.29	91.41	73.13	93.13	0.9313
35 Lake	96.29	96.60	96.79	96.56	77.25	97.25	0.9725
36 Lee	100.83	100.38	100.04	100.42	80.33	100.33	1.0033
37 Leon	94.08	91.05	92.07	92.40	73.92	93.92	0.9392
38 Levy	91.90	92.01	92.30	92.07	73.66	93.66	0.9366
39 Liberty	91.61	92.24	93.19	92.35	73.88	93.88	0.9388
40 Madison	90.40	90.55	92.07	91.01	72.81	92.81	0.9281
41 Manatee	100.04	100.04	99.98	100.02	80.02	100.02	1.0002
42 Marion	93.01	93.04	93.14	93.06	74.45	94.45	0.9445
43 Martin	100.06	99.04	99.16	99.42	79.54	99.54	0.9954
44 Monroe	103.42	102.55	103.83	103.27	82.61	102.61	1.0261
45 Nassau	98.63	98.82	99.01	98.82	79.06	99.06	0.9906
46 Okaloosa	100.26	100.15	100.14	100.18	80.15	100.15	1.0015
47 Okeechobee	93.43	93.86	94.74	94.01	75.21	95.21	0.9521
48 Orange	101.10	101.04	100.56	100.90	80.72	100.72	1.0072
49 Osceola	97.75	97.59	97.30	97.55	78.04	98.04	0.9804
50 Palm Beach	104.17	103.80	103.65	103.87	83.10	103.10	1.0310
51 Pasco	97.73	97.79	97.70	97.74	78.19	98.19	0.9819
52 Pinellas	100.22	100.13	99.77	100.04	80.03	100.03	1.0003
53 Polk	97.01	96.35	96.15	96.50	77.20	97.20	0.9720
54 Putnam	92.82	94.50	95.20	94.17	75.34	95.34	0.9534
55 St. Johns	99.07	99.16	99.39	99.21	79.37	99.37	0.9937
56 St. Lucie	98.03	97.86	97.82	97.90	78.32	98.32	0.9832
57 Santa Rosa	95.55	94.53	94.49	94.86	75.89	95.89	0.9589
58 Sarasota	101.70	101.43	101.39	101.51	81.21	101.21	1.0121
59 Seminole	99.34	99.63	99.40	99.46	79.57	99.57	0.9957
60 Sumter	96.87	96.38	97.18	96.81	77.45	97.45	0.9745
61 Suwannee	91.55	91.84	92.96	92.12	73.69	93.69	0.9369
62 Taylor	91.99	93.44	94.99	93.47	74.78	94.78	0.9478
63 Union	90.84	92.50	93.81	92.38	73.91	93.91	0.9391
64 Volusia	93.77	93.02	93.30	93.36	74.69	94.69	0.9469
65 Wakulla	92.87	93.17	93.15	93.06	74.45	94.45	0.9445
66 Walton	98.47	98.35	98.79	98.54	78.83	98.83	0.9883
67 Washington	91.50	91.65	92.67	91.94	73.55	93.55	0.9355
69 FAMU Lab School	94.08	91.05	92.07	92.40	73.92	93.92	0.9392
70 FAU Lab - Palm Beach	104.17	103.80	103.65	103.87	83.10	103.10	1.0310
72 FSU Lab - Broward	103.07	102.87	102.80	102.91	82.33	102.33	1.0233
73 FSU Lab - Leon	94.08	91.05	92.07	92.40	73.92	93.92	0.9392
74 UF Lab School	97.51	96.79	96.89	97.06	77.65	97.65	0.9765
75 Virtual School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000
76 FSU Lab - Bay	97.00	95.73	95.61	96.11	76.89	96.89	0.9689
77 TSC Charter Schools	100.00	100.00	100.00	100.00	80.00	100.00	1.0000
78 MDC Charter Schools	100.00	100.00	100.00	100.00	80.00	100.00	1.0000
79 PHSC Charter School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000
80 UWF Charter School	100.00	100.00	100.00	100.00	80.00	100.00	1.0000

2026-27 FEFP HB 5001E Calculation  
Small District Factor

District	2026-27 Unweighted FTE	Fiscally Constrained County	1.0373 Small District Factor
	-1-	-2-	-3-
1 Alachua	31,875.67		
2 Baker	4,567.79	x	1.0373
3 Bay	26,628.17		
4 Bradford	3,218.84	x	1.0373
5 Brevard	81,746.73		
6 Broward	276,395.90		
7 Calhoun	1,936.75	x	1.0373
8 Charlotte	16,600.85		
9 Citrus	16,583.61		
10 Clay	41,081.70		
11 Collier	51,248.38		
12 Columbia	10,347.74	x	1.0373
13 Dade	385,976.28		
14 DeSoto	4,533.39	x	1.0373
15 Dixie	2,543.97	x	1.0373
16 Duval	155,721.09		
17 Escambia	41,479.10		
18 Flagler	15,590.66		
19 Franklin	1,135.17	x	1.0373
20 Gadsden	5,034.77	x	1.0373
21 Gilchrist	2,978.49	x	1.0373
22 Glades	1,937.43	x	1.0373
23 Gulf	1,758.50	x	1.0373
24 Hamilton	1,769.24	x	1.0373
25 Hardee	4,320.43	x	1.0373
26 Hendry	15,529.59	x	1.0373
27 Hernando	26,938.29		
28 Highlands	13,066.60	x	1.0373
29 Hillsborough	237,342.94		
30 Holmes	2,780.48	x	1.0373
31 Indian River	16,432.07		
32 Jackson	5,975.46	x	1.0373
33 Jefferson	1,159.40	x	1.0373
34 Lafayette	1,182.75	x	1.0373
35 Lake	54,333.39		
36 Lee	112,078.73		
37 Leon	34,723.71		
38 Levy	6,137.78	x	1.0373
39 Liberty	1,131.68	x	1.0373
40 Madison	2,114.75	x	1.0373
41 Manatee	56,533.92		
42 Marion	54,389.54		
43 Martin	16,505.64		
44 Monroe	9,127.73		
45 Nassau	13,958.53		
46 Okaloosa	32,991.39		
47 Okeechobee	6,257.61	x	1.0373
48 Orange	228,198.25		
49 Osceola	85,481.45		
50 Palm Beach	208,856.94		
51 Pasco	94,833.27		
52 Pinellas	95,815.41		
53 Polk	134,218.93		
54 Putnam	10,591.63	x	1.0373
55 St. Johns	58,138.33		
56 St. Lucie	56,157.24		
57 Santa Rosa	31,250.02		
58 Sarasota	49,131.22		
59 Seminole	70,843.91		
60 Sumter	11,165.69		
61 Suwannee	6,735.20	x	1.0373
62 Taylor	2,677.18	x	1.0373
63 Union	2,072.57	x	1.0373
64 Volusia	66,199.95		
65 Wakulla	5,447.31	x	1.0373
66 Walton	12,518.08		
67 Washington	3,375.03	x	1.0373
69 FAMU Lab School	526.32		
70 FAU Lab - Palm Beach	1,329.61		
72 FSU Lab - Broward	724.59		
73 FSU Lab - Leon	1,845.08		
74 UF Lab School	1,384.39		
75 Virtual School	52,579.21		
76 FSU Lab - Bay	390.78		
77 TSC Charter Schools	388.63		
78 MDC Charter Schools	166.00		
79 PHSC Charter School	125.00		
80 UWF Charter School	60.00		
State	3,215,929.85		

2026-27 FEFP HB 5001E Calculation  
Classroom Teacher and Other Instructional Personnel Salary Increase

District	2026-27 Base Funding	7.14% for Maintaining 2025-26 Increases	1.06% for 2026-27 Increases	Total Teacher Salary Increase Allocation
	-1-	-2-	-3-	-4-
1 Alachua	180,929,482	12,918,365	1,917,853	14,836,218
2 Baker	27,342,990	1,952,289	289,836	2,242,125
3 Bay	176,695,858	12,616,084	1,872,976	14,489,060
4 Bradford	19,256,238	1,374,895	204,116	1,579,011
5 Brevard	475,033,597	33,917,399	5,035,356	38,952,755
6 Broward	1,654,673,247	118,143,670	17,539,536	135,683,206
7 Calhoun	11,872,433	847,692	125,848	973,540
8 Charlotte	107,174,329	7,652,247	1,136,048	8,788,295
9 Citrus	95,280,473	6,803,026	1,009,973	7,812,999
10 Clay	239,222,053	17,080,455	2,535,754	19,616,209
11 Collier	316,146,606	22,572,868	3,351,154	25,924,022
12 Columbia	61,325,117	4,378,613	650,046	5,028,659
13 Dade	2,327,650,185	166,194,223	24,673,092	190,867,315
14 DeSoto	26,777,157	1,911,889	283,838	2,195,727
15 Dixie	15,388,019	1,098,705	163,113	1,261,818
16 Duval	909,407,156	64,931,671	9,639,716	74,571,387
17 Escambia	238,178,342	17,005,934	2,524,690	19,530,624
18 Flagler	90,202,176	6,440,435	956,143	7,396,578
19 Franklin	6,931,704	494,924	73,476	568,400
20 Gadsden	30,355,752	2,167,401	321,771	2,489,172
21 Gilchrist	18,565,689	1,325,590	196,796	1,522,386
22 Glades	11,620,850	829,729	123,181	952,910
23 Gulf	10,792,395	770,577	114,399	884,976
24 Hamilton	10,621,597	758,382	112,589	870,971
25 Hardee	25,650,981	1,831,480	271,900	2,103,380
26 Hendry	91,429,909	6,528,096	969,157	7,497,253
27 Hernando	157,724,313	11,261,516	1,671,878	12,933,394
28 Highlands	77,253,947	5,515,932	818,892	6,334,824
29 Hillsborough	1,399,481,632	99,922,989	14,834,505	114,757,494
30 Holmes	16,260,744	1,161,017	172,364	1,333,381
31 Indian River	108,276,710	7,730,957	1,147,733	8,878,690
32 Jackson	36,257,350	2,588,775	384,328	2,973,103
33 Jefferson	6,869,828	490,506	72,820	563,326
34 Lafayette	6,967,879	497,507	73,860	571,367
35 Lake	311,795,799	22,262,220	3,305,035	25,567,255
36 Lee	669,148,135	47,777,177	7,092,970	54,870,147
37 Leon	197,694,465	14,115,385	2,095,561	16,210,946
38 Levy	37,110,148	2,649,665	393,368	3,043,033
39 Liberty	7,523,863	537,204	79,753	616,957
40 Madison	12,502,973	892,712	132,532	1,025,244
41 Manatee	342,386,382	24,446,388	3,629,296	28,075,684
42 Marion	319,986,565	22,847,041	3,391,858	26,238,899
43 Martin	108,115,274	7,719,431	1,146,022	8,865,453
44 Monroe	54,665,663	3,903,128	579,456	4,482,584
45 Nassau	80,343,131	5,736,500	851,637	6,588,137
46 Okaloosa	192,446,021	13,740,646	2,039,928	15,780,574
47 Okeechobee	36,763,515	2,624,915	389,693	3,014,608
48 Orange	1,387,985,211	99,102,144	14,712,643	113,814,787
49 Osceola	500,087,419	35,706,242	5,300,927	41,007,169
50 Palm Beach	1,246,570,911	89,005,163	13,213,652	102,218,815
51 Pasco	564,919,887	40,335,280	5,988,151	46,323,431
52 Pinellas	559,572,694	39,953,490	5,931,471	45,884,961
53 Polk	795,115,725	56,771,263	8,428,227	65,199,490
54 Putnam	62,305,518	4,448,614	660,438	5,109,052
55 St. Johns	341,850,747	24,408,143	3,623,618	28,031,761
56 St. Lucie	319,595,037	22,819,086	3,387,707	26,206,793
57 Santa Rosa	185,624,000	13,253,554	1,967,614	15,221,168
58 Sarasota	294,640,020	21,037,297	3,123,184	24,160,481
59 Seminole	404,904,147	28,910,156	4,291,984	33,202,140
60 Sumter	65,280,537	4,661,030	691,974	5,353,004
61 Suwannee	39,383,843	2,812,006	417,469	3,229,475
62 Taylor	16,853,298	1,203,325	178,645	1,381,970
63 Union	12,232,370	873,391	129,663	1,003,054
64 Volusia	397,795,132	28,402,572	4,216,628	32,619,200
65 Wakulla	32,779,750	2,340,474	347,465	2,687,939
66 Walton	70,953,930	5,066,111	752,112	5,818,223
67 Washington	20,665,416	1,475,511	219,053	1,694,564
69 FAMU Lab School	2,964,514	211,666	31,424	243,090
70 FAU Lab - Palm Beach	7,505,176	535,870	79,555	615,425
72 FSU Lab - Broward	4,333,663	309,424	45,937	355,361
73 FSU Lab - Leon	10,274,805	733,621	108,913	842,534
74 UF Lab School	7,651,064	546,286	81,101	627,387
75 Virtual School	282,934,209	20,201,503	2,999,103	23,200,606
76 FSU Lab - Bay	2,085,840	148,929	22,110	171,039
77 TSC Charter Schools	2,052,058	146,517	21,752	168,269
78 MDC Charter Schools	902,360	64,429	9,565	73,994
79 PHSC Charter School	658,350	47,006	6,979	53,985
80 UWF Charter School	362,494	25,882	3,842	29,724
State	18,998,938,797	1,356,524,235	201,388,752	1,557,912,987

2026-27 FEFP HB 5001E Calculation  
0.748 Mill Discretionary Effort and Compression Adjustment

District	2026 Tax Roll	0.748 Discretionary Millage Levied	Value of 0.748 Mills & Discretionary Contribution	0.748 Mill Discretionary Local Effort	2026-27 Unweighted FTE	Value of 0.748 Mills per FTE	Col. 4 Amount Below \$903.20	Compress to \$903.20 per FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	30,831,798,451	0.748	22,139,698	22,139,698	31,875.67	694.56	208.64	6,650,540
2 Baker	1,919,786,021	0.748	1,378,560	1,378,560	4,567.79	301.80	601.40	2,747,069
3 Bay	35,522,798,784	0.748	25,508,211	25,508,211	28,628.17	891.02	12.18	348,691
4 Bradford	1,914,478,137	0.748	1,374,748	1,374,748	3,218.84	427.09	476.11	1,532,522
5 Brevard	82,837,792,482	0.748	59,484,162	59,484,162	81,746.73	727.66	175.54	14,349,821
6 Broward	360,453,415,687	0.748	258,834,389	258,834,389	278,395.90	929.73	0.00	0
7 Calhoun	783,403,288	0.748	562,546	562,546	1,936.75	290.46	612.74	1,186,724
8 Charlotte	37,273,875,024	0.748	26,765,624	26,765,624	18,600.85	1,438.95	0.00	0
9 Citrus	18,861,598,388	0.748	13,544,137	13,544,137	16,583.61	816.72	86.48	1,434,151
10 Clay	23,122,586,459	0.748	16,603,867	16,603,867	41,081.70	404.17	499.03	20,501,001
11 Collier	185,875,665,953	0.748	133,473,598	133,473,598	51,248.38	2,604.45	0.00	0
12 Columbia	5,381,219,658	0.748	3,864,146	3,864,146	10,347.74	373.43	529.77	5,481,922
13 Dade	595,466,962,024	0.748	427,592,916	427,592,916	385,976.28	1,107.82	0.00	0
14 DeSoto	3,243,176,851	0.748	2,328,860	2,328,860	4,533.39	513.71	389.49	1,765,710
15 Dixie	921,372,529	0.748	661,619	661,619	2,543.97	260.07	643.13	1,636,103
16 Duval	132,010,424,218	0.748	94,794,045	94,794,045	155,721.09	608.74	294.46	45,853,632
17 Escambia	36,663,819,215	0.748	26,327,555	26,327,555	41,479.10	634.72	268.48	11,136,309
18 Flagler	21,201,523,702	0.748	15,224,390	15,224,390	15,590.66	976.51	0.00	0
19 Franklin	4,408,584,219	0.748	3,165,716	3,165,716	1,135.17	2,788.76	0.00	0
20 Gadsden	2,963,002,783	0.748	2,127,673	2,127,673	5,034.77	422.60	480.60	2,419,710
21 Gilchrist	1,757,441,327	0.748	1,261,983	1,261,983	2,978.49	423.70	479.50	1,428,186
22 Glades	1,329,100,660	0.748	954,401	954,401	1,937.43	492.61	410.59	795,489
23 Gulf	4,944,356,883	0.748	3,550,444	3,550,444	1,758.50	2,019.02	0.00	0
24 Hamilton	1,437,004,380	0.748	1,031,884	1,031,884	1,769.24	583.24	319.96	566,086
25 Hardee	3,688,075,844	0.748	2,648,334	2,648,334	4,320.43	612.98	290.22	1,253,875
26 Hendry	5,437,510,181	0.748	3,904,567	3,904,567	15,529.59	251.43	651.77	10,121,721
27 Hernando	21,581,612,716	0.748	15,497,324	15,497,324	26,938.29	575.29	327.91	8,833,335
28 Highlands	10,052,781,395	0.748	7,218,701	7,218,701	13,066.60	552.45	350.75	4,583,110
29 Hillsborough	199,345,901,763	0.748	143,146,305	143,146,305	237,342.94	603.12	300.08	71,221,869
30 Holmes	937,150,776	0.748	672,949	672,949	2,780.48	242.03	661.17	1,838,370
31 Indian River	35,834,862,395	0.748	25,732,298	25,732,298	18,432.07	1,396.06	0.00	0
32 Jackson	2,754,495,992	0.748	1,977,948	1,977,948	5,975.46	331.01	572.19	3,419,098
33 Jefferson	1,369,413,679	0.748	983,349	983,349	1,159.40	848.15	55.05	63,825
34 Lafayette	441,665,129	0.748	317,151	317,151	1,182.75	268.15	635.05	751,105
35 Lake	52,714,148,232	0.748	37,852,976	37,852,976	54,333.39	696.68	206.52	11,220,932
36 Lee	176,800,932,328	0.748	126,957,213	126,957,213	112,078.73	1,132.75	0.00	0
37 Leon	30,005,966,362	0.748	21,546,684	21,546,684	34,723.71	620.52	282.68	9,815,698
38 Levy	4,093,951,342	0.748	2,939,785	2,939,785	6,137.78	478.97	424.23	2,603,830
39 Liberty	416,998,983	0.748	299,439	299,439	1,131.68	264.60	638.60	722,691
40 Madison	1,518,395,745	0.748	1,090,330	1,090,330	2,114.75	515.58	387.62	819,719
41 Manatee	80,537,823,134	0.748	57,832,600	57,832,600	59,533.92	971.42	0.00	0
42 Marion	45,376,490,434	0.748	32,583,950	32,583,950	54,389.54	599.08	304.12	16,540,947
43 Martin	44,217,795,730	0.748	31,751,915	31,751,915	18,505.64	1,715.80	0.00	0
44 Monroe	60,679,218,652	0.748	43,572,533	43,572,533	9,127.73	4,773.64	0.00	0
45 Nassau	21,813,617,977	0.748	15,663,923	15,663,923	13,958.53	1,122.18	0.00	0
46 Okaloosa	33,504,911,834	0.748	24,059,207	24,059,207	32,991.39	729.26	173.94	5,738,522
47 Okeechobee	5,325,489,087	0.748	3,824,127	3,824,127	6,257.61	611.12	292.08	1,827,723
48 Orange	266,820,031,856	0.748	191,598,128	191,598,128	228,198.25	839.61	63.59	14,511,127
49 Osceola	66,767,743,256	0.748	47,944,581	47,944,581	85,481.45	560.88	342.32	29,262,010
50 Palm Beach	390,267,917,135	0.748	280,243,586	280,243,586	208,856.94	1,341.80	0.00	0
51 Pasco	71,085,253,049	0.748	51,044,899	51,044,899	94,833.27	538.26	364.94	34,608,454
52 Pinellas	159,026,392,907	0.748	114,193,672	114,193,672	95,815.41	1,191.81	0.00	0
53 Polk	84,982,062,876	0.748	61,023,920	61,023,920	134,218.93	454.66	448.54	60,202,559
54 Putnam	8,746,409,609	0.748	6,280,622	6,280,622	10,591.63	592.98	310.22	3,285,735
55 St. Johns	69,061,870,770	0.748	49,591,948	49,591,948	58,138.33	853.00	50.20	2,918,544
56 St. Lucie	51,306,331,365	0.748	36,842,050	36,842,050	56,157.24	656.05	247.15	13,879,262
57 Santa Rosa	22,966,142,414	0.748	16,491,528	16,491,528	31,250.02	527.73	375.47	11,733,445
58 Sarasota	116,875,256,410	0.748	83,925,784	83,925,784	49,131.22	1,708.20	0.00	0
59 Seminole	64,681,874,994	0.748	46,446,761	46,446,761	70,843.91	655.62	247.58	17,539,535
60 Sumter	28,687,173,116	0.748	20,599,685	20,599,685	11,165.69	1,844.91	0.00	0
61 Suwannee	3,649,466,474	0.748	2,620,609	2,620,609	6,735.20	389.09	514.11	3,462,634
62 Taylor	1,978,542,073	0.748	1,420,751	1,420,751	2,677.18	530.69	372.51	997,276
63 Union	479,669,812	0.748	344,441	344,441	2,072.57	166.19	737.01	1,527,505
64 Volusia	75,447,438,872	0.748	54,177,297	54,177,297	68,199.95	794.39	108.81	7,420,837
65 Wakulla	3,085,187,960	0.748	2,215,412	2,215,412	5,447.31	406.70	496.50	2,704,589
66 Walton	54,574,927,467	0.748	39,189,164	39,189,164	12,518.08	3,130.61	0.00	0
67 Washington	1,801,922,264	0.748	1,293,924	1,293,924	3,375.03	383.38	519.82	1,754,408
69 FAMU Lab School	0	0.000	326,592	0	526.32	620.52	282.68	148,780
70 FAU Lab - Palm Beach	0	0.000	1,784,071	0	1,329.61	1,341.80	0.00	0
72 FSU Lab - Broward	0	0.000	673,673	0	724.59	929.73	0.00	0
73 FSU Lab - Leon	0	0.000	1,144,909	0	1,845.08	620.52	282.68	521,567
74 UF Lab School	0	0.000	961,542	0	1,384.39	694.56	208.64	288,839
75 Virtual School	0	0.000	46,630,924	0	52,579.21	886.87	16.33	858,618
76 FSU Lab - Bay	0	0.000	348,193	0	390.78	891.02	12.18	4,760
77 TSC Charter Schools	0	0.000	344,664	0	388.63	886.87	16.33	6,346
78 MDC Charter Schools	0	0.000	147,220	0	166.00	886.87	16.33	2,711
79 PHSC Charter School	0	0.000	110,859	0	125.00	886.87	16.33	2,041
80 UWF Charter School	0	0.000	53,212	0	60.00	886.87	16.33	980

State 3,971,866,011,512 2,904,643,401 2,852,117,542 3,215,929.85 903.20 478,852,598

2026-27 FEFP HB 5001E Calculation  
Academic Acceleration Options Supplement

District	Advanced Placement Value	IB Exam Value	AICE Diploma Value	Early Graduation Value	Industry-Certified Career Ed. Supplement Value	Dual Enrollment Degree Value	Total Value	Academic Acceleration Options Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	554.48	80.14	204.76	4.50	586.58	119.38	1,549.84	7,027,018
2 Baker	5.76	0.00	0.00	3.00	206.30	32.96	248.02	1,124,530
3 Bay	315.22	20.58	191.18	69.00	317.83	90.34	1,004.15	4,552,844
4 Bradford	1.28	0.00	21.76	0.50	29.70	3.68	56.92	258,077
5 Brevard	1,211.54	107.72	426.00	93.75	1,172.68	461.52	3,473.21	15,747,631
6 Broward	3,322.24	94.08	4,777.44	104.75	4,459.50	2,022.18	14,780.19	67,013,796
7 Calhoun	0.00	0.00	0.00	0.00	47.03	8.80	55.83	253,135
8 Charlotte	139.20	0.00	252.36	6.50	387.55	72.04	857.65	3,888,609
9 Citrus	136.92	41.72	0.00	16.25	143.30	74.98	413.17	1,873,324
10 Clay	436.42	36.04	664.04	16.75	559.93	302.40	2,015.58	9,138,696
11 Collier	397.28	0.00	661.10	35.00	859.20	20.40	1,972.98	8,945,547
12 Columbia	63.32	0.00	0.00	20.50	147.78	32.28	263.88	1,196,439
13 Dade	6,860.22	642.12	2,383.54	219.25	2,652.53	1,725.60	14,483.26	65,667,507
14 DeSoto	6.40	0.00	0.00	3.75	46.00	31.24	87.39	396,229
15 Dixie	8.32	0.00	0.00	1.00	39.20	6.86	55.38	251,094
16 Duval	1,728.60	356.46	311.14	126.75	926.04	296.44	3,745.43	16,981,885
17 Escambia	306.40	62.16	0.00	23.50	1,250.65	159.46	1,802.17	8,171,089
18 Flagler	90.72	29.96	135.84	5.75	200.80	85.26	548.33	2,486,144
19 Franklin	0.00	0.00	0.00	0.00	15.75	5.10	20.85	94,534
20 Gadsden	0.00	0.00	0.00	5.00	29.60	14.48	49.08	222,530
21 Gilchrist	4.48	0.00	0.00	0.25	106.70	23.88	135.31	613,499
22 Glades	0.00	0.00	0.00	0.00	12.15	21.96	34.11	154,656
23 Gulf	0.00	0.00	0.00	0.00	24.10	9.16	33.26	150,802
24 Hamilton	0.80	0.00	0.00	0.50	29.40	9.08	39.78	180,364
25 Hardee	10.88	0.00	0.00	2.50	85.63	28.72	127.73	579,131
26 Hendry	31.68	0.00	0.00	26.50	321.26	127.84	507.28	2,300,022
27 Hernando	224.74	58.60	162.16	38.75	350.95	95.98	931.18	4,221,996
28 Highlands	52.32	21.52	0.00	10.75	191.05	163.84	439.48	1,992,615
29 Hillsborough	3,500.36	508.22	2,810.96	213.00	2,808.23	1,087.72	10,928.49	49,550,080
30 Holmes	0.00	0.00	0.00	1.00	42.10	13.60	56.70	257,079
31 Indian River	149.70	53.28	55.04	30.25	287.13	71.82	647.22	2,934,514
32 Jackson	18.56	0.00	0.00	0.00	148.60	28.68	195.84	887,944
33 Jefferson	0.00	0.00	0.00	0.50	7.60	0.54	8.64	39,174
34 Lafayette	0.00	0.00	0.00	0.50	61.15	26.48	88.13	399,584
35 Lake	501.28	1.92	302.96	28.50	1,090.05	216.98	2,141.69	9,710,482
36 Lee	332.98	280.04	1,566.62	87.25	755.60	482.08	3,504.57	15,889,819
37 Leon	651.32	49.34	0.00	3.25	370.38	60.50	1,134.79	5,145,170
38 Levy	20.64	0.00	0.00	5.00	118.70	17.68	162.02	734,603
39 Liberty	0.00	0.00	0.00	0.00	7.80	1.20	9.00	40,806
40 Madison	0.00	0.00	0.00	5.75	12.90	28.30	46.95	212,873
41 Manatee	575.68	30.00	458.16	48.50	500.48	198.98	1,811.80	8,214,752
42 Marion	388.62	54.52	550.48	1.75	439.98	91.76	1,527.11	6,923,959
43 Martin	261.52	60.48	317.22	6.50	456.45	95.84	1,198.01	5,431,811
44 Monroe	186.40	0.00	0.00	1.50	167.83	18.64	374.37	1,697,404
45 Nassau	184.48	0.00	0.00	5.50	268.96	57.20	516.14	2,340,193
46 Okaloosa	399.36	32.14	171.12	0.00	551.68	239.04	1,393.34	6,317,443
47 Okeechobee	32.32	0.00	0.00	2.00	127.63	43.78	205.73	932,786
48 Orange	4,184.04	278.42	1,980.42	123.25	1,941.18	742.12	9,249.43	41,937,175
49 Osceola	981.14	109.66	138.48	36.75	1,315.35	205.76	2,787.14	12,636,971
50 Palm Beach	3,362.06	452.34	6,053.80	104.50	2,589.33	341.02	12,903.05	58,502,790
51 Pasco	1,595.08	117.48	577.76	44.50	629.53	252.62	3,216.97	14,585,832
52 Pinellas	1,504.22	239.70	439.70	169.00	945.26	785.68	4,083.56	18,514,975
53 Polk	708.12	202.22	335.58	45.25	1,318.23	325.18	2,934.58	13,305,468
54 Putnam	24.96	0.00	141.52	15.25	100.00	24.48	306.21	1,388,365
55 St. Johns	1,806.74	140.56	526.66	21.25	1,571.26	209.78	4,276.25	19,388,637
56 St. Lucie	75.08	33.78	905.66	25.50	807.95	302.14	2,150.11	9,748,659
57 Santa Rosa	417.60	0.00	0.00	2.75	978.44	129.44	1,528.23	6,929,038
58 Sarasota	762.70	330.08	773.40	12.75	685.90	160.28	2,725.11	12,355,725
59 Seminole	1,990.56	126.60	0.00	23.50	1,540.91	377.52	4,059.09	18,404,028
60 Sumter	100.28	0.00	107.10	3.50	461.88	110.28	783.04	3,550,325
61 Suwannee	23.84	0.00	0.00	0.75	73.58	29.82	127.99	580,310
62 Taylor	0.00	0.00	0.00	0.00	26.68	11.36	38.04	172,474
63 Union	0.00	0.00	0.00	3.00	36.53	19.88	59.41	269,367
64 Volusia	369.12	191.90	598.82	47.00	927.40	157.06	2,291.30	10,388,818
65 Wakulla	27.36	0.00	0.00	3.25	178.43	39.16	248.20	1,125,346
66 Walton	204.62	0.00	0.00	4.25	318.16	150.44	677.47	3,071,668
67 Washington	0.48	0.00	0.00	1.00	116.73	21.18	139.39	631,998
69 FAMU Lab School	0.00	0.00	0.00	0.00	6.90	4.72	11.62	52,685
70 FAU Lab - Palm Beach	0.00	0.00	0.00	1.75	0.00	126.88	128.63	583,212
72 FSU Lab - Broward	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
73 FSU Lab - Leon	57.76	0.00	0.00	2.50	31.50	16.62	108.38	491,398
74 UF Lab School	60.72	0.00	0.00	1.75	49.10	9.42	120.99	548,572
75 Virtual School	716.80	0.00	64.32	44.75	101.43	20.72	948.02	4,298,349
76 FSU Lab - Bay	13.92	0.00	0.00	0.00	11.50	5.76	31.18	141,371
77 TSC Charter Schools	0.00	0.00	0.00	0.00	0.00	5.32	5.32	24,121
78 MDC Charter Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
79 PHSC Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
80 UWF Charter School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0
State	42,099.64	4,843.78	29,067.10	2,013.25	40,185.60	13,411.32	131,620.69	596,771,896

2026-27 FEFP HB 5001E Calculation  
DJJ Supplemental Allocation

District	2026-27	2026-27	\$919.69 x WFTE	Comparable Wage Factor	Grades PK-12 DJJ Total Allocation
	Grades PK-12 Unweighted FTE	Grades PK-12 Weighted FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	92.04	89.46	82,275		82,275
2 Baker	0.00	0.00	0		0
3 Bay	38.04	39.23	36,079		36,079
4 Bradford	0.00	0.00	0		0
5 Brevard	36.81	36.78	33,826		33,826
6 Broward	172.85	174.22	160,228	1.0233	163,961
7 Calhoun	0.00	0.00	0		0
8 Charlotte	0.00	0.00	0		0
9 Citrus	51.47	50.51	46,454		46,454
10 Clay	119.44	117.46	108,027		108,027
11 Collier	89.39	87.15	80,151	1.0430	83,597
12 Columbia	0.00	0.00	0		0
13 Dade	72.52	71.45	65,712	1.0362	68,091
14 DeSoto	0.00	0.00	0		0
15 Dixie	0.00	0.00	0		0
16 Duval	178.82	174.73	160,697	1.0075	161,902
17 Escambia	136.16	141.73	130,348		130,348
18 Flagler	0.00	0.00	0		0
19 Franklin	0.00	0.00	0		0
20 Gadsden	0.00	0.00	0		0
21 Gilchrist	0.00	0.00	0		0
22 Glades	0.00	0.00	0		0
23 Gulf	0.00	0.00	0		0
24 Hamilton	0.00	0.00	0		0
25 Hardee	0.00	0.00	0		0
26 Hendry	0.00	0.00	0		0
27 Hernando	37.07	36.34	33,422		33,422
28 Highlands	0.00	0.00	0		0
29 Hillsborough	223.16	225.47	207,363	1.0129	210,038
30 Holmes	0.00	0.00	0		0
31 Indian River	0.00	0.00	0		0
32 Jackson	0.00	0.00	0		0
33 Jefferson	0.00	0.00	0		0
34 Lafayette	0.00	0.00	0		0
35 Lake	0.00	0.00	0		0
36 Lee	124.39	121.09	111,365	1.0033	111,733
37 Leon	108.28	106.31	97,772		97,772
38 Levy	0.00	0.00	0		0
39 Liberty	43.64	112.88	103,815		103,815
40 Madison	0.00	0.00	0		0
41 Manatee	190.06	193.53	177,988	1.0002	178,024
42 Marion	145.77	145.57	133,879		133,879
43 Martin	0.00	0.00	0		0
44 Monroe	0.73	0.70	644	1.0261	661
45 Nassau	0.00	0.00	0		0
46 Okaloosa	47.80	46.56	42,821	1.0015	42,885
47 Okeechobee	0.00	0.00	0		0
48 Orange	141.63	137.86	126,788	1.0072	127,701
49 Osceola	0.00	0.00	0		0
50 Palm Beach	103.25	102.34	94,121	1.0310	97,039
51 Pasco	103.86	108.00	99,327		99,327
52 Pinellas	124.63	124.02	114,060	1.0003	114,094
53 Polk	97.11	98.52	90,608		90,608
54 Putnam	0.00	0.00	0		0
55 St. Johns	0.00	0.00	0		0
56 St. Lucie	58.34	56.79	52,229		52,229
57 Santa Rosa	0.00	0.00	0		0
58 Sarasota	0.00	0.00	0	1.0121	0
59 Seminole	0.00	0.00	0		0
60 Sumter	0.00	0.00	0		0
61 Suwannee	0.00	0.00	0		0
62 Taylor	0.00	0.00	0		0
63 Union	0.00	0.00	0		0
64 Volusia	114.01	111.53	102,573		102,573
65 Wakulla	0.00	0.00	0		0
66 Walton	0.00	0.00	0		0
67 Washington	0.00	0.00	0		0
69 FAMU Lab School	0.00	0.00	0		0
70 FAU Lab - Palm Beach	0.00	0.00	0	1.0310	0
72 FSU Lab - Broward	0.00	0.00	0	1.0233	0
73 FSU Lab - Leon	0.00	0.00	0		0
74 UF Lab School	0.00	0.00	0		0
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0
77 TSC Charter Schools	0.00	0.00	0		0
78 MDC Charter Schools	0.00	0.00	0		0
79 PHSC Charter School	0.00	0.00	0		0
80 UWF Charter School	0.00	0.00	0		0
State	2,651.27	2,710.23	2,492,572		2,510,360

2026-27 FEFP HB 5001E Calculation  
Educational Enrichment Allocation

District	2025-26 Educational Enrichment Base	2025-26 Nonvirtual Unweighted FTE	2025-26 Funds Per FTE	2026-27 Nonvirtual Unweighted FTE	2026-27 Educational Enrichment Base	Turnaround FTE for Eligible Schools	Turnaround \$500 per FTE	2026-27 Educational Enrichment Allocation
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	8,803,910	31,810.63	276.76	31,713.21	8,776,948	317.62	158,810	8,935,758
2 Baker	1,768,026	4,588.58	385.31	4,509.21	1,737,444	0.00	0	1,737,444
3 Bay	7,758,155	28,115.37	275.94	28,458.10	7,852,728	851.95	425,975	8,278,703
4 Bradford	1,734,311	3,163.82	548.17	3,174.65	1,740,248	0.00	0	1,740,248
5 Brevard	21,387,704	79,971.97	267.44	81,089.55	21,686,589	0.00	0	21,686,589
6 Broward	60,542,957	278,794.24	217.16	277,517.68	60,265,739	0.00	0	60,265,739
7 Calhoun	1,525,255	1,929.97	790.30	1,888.66	1,492,608	0.00	0	1,492,608
8 Charlotte	4,025,183	18,197.03	221.20	18,359.42	4,061,104	0.00	0	4,061,104
9 Citrus	3,547,382	16,409.39	216.18	16,446.42	3,555,387	0.00	0	3,555,387
10 Clay	10,208,934	39,930.12	255.67	40,155.86	10,266,649	0.00	0	10,266,649
11 Collier	11,230,816	49,779.78	225.61	49,924.38	11,263,439	0.00	0	11,263,439
12 Columbia	3,797,472	10,285.12	369.22	10,236.05	3,779,354	0.00	0	3,779,354
13 Dade	124,677,102	383,315.20	325.26	385,104.17	125,258,982	0.00	0	125,258,982
14 DeSoto	2,390,262	4,588.54	520.92	4,533.39	2,361,534	0.00	0	2,361,534
15 Dixie	815,858	1,940.07	420.53	1,993.45	838,306	0.00	0	838,306
16 Duval	39,441,802	150,541.23	262.00	153,578.98	40,237,693	1,823.03	911,515	41,149,208
17 Escambia	10,704,952	40,903.87	261.71	41,195.45	10,781,261	472.04	236,020	11,017,281
18 Flagler	3,237,098	15,105.45	214.30	15,371.03	3,294,012	0.00	0	3,294,012
19 Franklin	240,403	1,110.87	216.41	1,128.76	244,275	0.00	0	244,275
20 Gadsden	1,390,116	4,929.84	281.98	5,013.14	1,413,605	845.61	422,805	1,836,410
21 Gilchrist	2,113,754	2,921.85	723.43	2,918.33	2,111,207	0.00	0	2,111,207
22 Glades	1,575,330	1,811.37	869.69	1,827.58	1,589,428	0.00	0	1,589,428
23 Gulf	360,006	1,797.96	200.23	1,758.50	352,104	0.00	0	352,104
24 Hamilton	920,484	1,729.03	532.37	1,765.99	940,160	0.00	0	940,160
25 Hardee	1,115,652	4,418.60	252.49	4,238.41	1,070,156	0.00	0	1,070,156
26 Hendry	4,333,567	8,574.51	505.40	8,762.72	4,428,679	6,884.14	3,442,070	7,870,749
27 Hernando	6,166,790	26,224.92	235.15	26,494.57	6,230,198	0.00	0	6,230,198
28 Highlands	2,856,286	12,848.21	222.31	12,805.08	2,846,697	0.00	0	2,846,697
29 Hillsborough	60,488,461	230,405.90	262.53	230,733.11	60,574,363	0.00	0	60,574,363
30 Holmes	2,485,250	2,903.77	855.87	2,757.85	2,360,361	0.00	0	2,360,361
31 Indian River	3,954,527	18,247.17	216.72	18,402.48	3,988,185	0.00	0	3,988,185
32 Jackson	2,535,991	5,917.47	428.56	5,870.87	2,516,020	0.00	0	2,516,020
33 Jefferson	1,410,092	1,115.72	1,263.84	1,153.59	1,457,953	0.00	0	1,457,953
34 Lafayette	762,550	1,173.37	649.88	1,182.16	768,262	0.00	0	768,262
35 Lake	12,224,375	53,242.05	229.60	54,018.65	12,402,682	0.00	0	12,402,682
36 Lee	39,943,920	108,815.30	367.08	111,478.35	40,921,473	0.00	0	40,921,473
37 Leon	9,699,467	34,385.52	282.08	34,596.11	9,758,871	419.24	209,620	9,968,491
38 Levy	3,367,345	6,003.04	560.94	6,104.65	3,424,342	0.00	0	3,424,342
39 Liberty	754,327	1,167.49	646.11	1,119.21	723,133	0.00	0	723,133
40 Madison	920,071	2,163.60	425.25	2,092.31	889,755	0.00	0	889,755
41 Manatee	14,213,039	57,575.30	246.86	59,439.99	14,673,356	508.92	254,460	14,927,816
42 Marion	15,317,038	52,255.18	293.12	53,515.09	15,686,343	528.30	264,150	15,950,493
43 Martin	4,241,543	18,379.16	230.78	18,489.89	4,267,097	0.00	0	4,267,097
44 Monroe	1,967,751	9,076.34	216.80	9,104.53	1,973,862	0.00	0	1,973,862
45 Nassau	5,294,083	13,806.81	383.44	13,838.82	5,306,357	0.00	0	5,306,357
46 Okaloosa	8,823,577	32,480.22	271.66	32,394.72	8,800,350	0.00	0	8,800,350
47 Okeechobee	1,945,726	6,286.27	309.52	6,215.14	1,923,710	0.00	0	1,923,710
48 Orange	53,461,048	223,939.38	238.73	225,275.18	53,779,944	0.00	0	53,779,944
49 Osceola	19,949,447	81,277.03	245.45	82,776.20	20,317,418	0.00	0	20,317,418
50 Palm Beach	45,629,593	207,463.82	219.94	208,541.94	45,866,714	345.57	172,785	46,039,499
51 Pasco	23,915,244	91,091.81	262.54	92,735.70	24,346,831	3,239.75	1,619,875	25,966,706
52 Pinellas	22,693,895	96,541.01	235.07	95,286.03	22,398,887	0.00	0	22,398,887
53 Polk	33,004,907	131,242.67	251.48	134,165.18	33,739,859	1,438.80	719,400	34,459,259
54 Putnam	3,027,807	10,517.60	287.88	10,503.89	3,023,860	0.00	0	3,023,860
55 St. Johns	12,622,726	55,663.12	226.77	57,735.69	13,092,722	0.00	0	13,092,722
56 St. Lucie	16,340,778	54,309.95	300.88	55,916.78	16,824,241	0.00	0	16,824,241
57 Santa Rosa	8,519,828	30,686.60	277.64	30,858.67	8,567,601	0.00	0	8,567,601
58 Sarasota	9,870,200	48,614.49	203.03	48,931.28	9,934,518	0.00	0	9,934,518
59 Seminole	16,478,115	69,952.94	235.56	69,887.17	16,462,622	0.00	0	16,462,622
60 Sumter	2,123,840	10,461.75	203.01	11,099.57	2,253,324	0.00	0	2,253,324
61 Suwannee	1,357,117	6,534.34	207.69	6,587.77	1,368,214	0.00	0	1,368,214
62 Taylor	831,114	2,742.59	303.04	2,675.06	810,650	0.00	0	810,650
63 Union	960,218	2,145.93	447.46	2,072.57	927,392	0.00	0	927,392
64 Volusia	17,826,173	67,546.41	263.91	67,520.41	17,819,311	0.00	0	17,819,311
65 Wakulla	1,000,014	5,394.40	185.38	5,445.09	1,009,411	0.00	0	1,009,411
66 Walton	2,490,348	12,189.66	204.30	12,518.08	2,557,444	0.00	0	2,557,444
67 Washington	1,793,820	3,336.16	537.69	3,329.45	1,790,212	0.00	0	1,790,212
69 FAMU Lab School	812,222	526.32	1,543.21	526.32	812,222	0.00	0	812,222
70 FAU Lab - Palm Beach	1,456,814	1,329.61	1,095.67	1,329.61	1,456,814	0.00	0	1,456,814
72 FSU Lab - Broward	204,023	724.59	281.57	724.59	204,023	0.00	0	204,023
73 FSU Lab - Leon	1,463,688	1,809.95	808.69	1,845.08	1,492,098	0.00	0	1,492,098
74 UF Lab School	1,520,022	1,373.46	1,106.71	1,373.46	1,520,022	0.00	0	1,520,022
75 Virtual School	0	0.00	0.00	0.00	0	0.00	0	0
76 FSU Lab - Bay	73,659	266.94	275.94	383.00	105,685	0.00	0	105,685
77 TSC Charter Schools	86,269	322.79	267.26	379.01	101,294	0.00	0	101,294
78 MDC Charter Schools	0	0.00	267.34	166.00	44,378	0.00	0	44,378
79 PHSC Charter School	0	0.00	267.34	125.00	33,418	0.00	0	33,418
80 UWF Charter School	0	0.00	267.34	60.00	16,040	0.00	0	16,040

State 828,531,619 3,099,142.54 267.34 3,125,244.04 835,570,178 17,674.97 8,837,485 844,407,663

2026-27 FEFP HB 5001E Calculation  
Exceptional Student Education Guaranteed Allocation

District	2025-26 ESE Guaranteed Allocation	2025-26 FTE Programs 111, 112 & 113	2025-26 Funds Per FTE	2026-27 FTE Programs 111, 112 & 113	Maximum of 2,164.20 or Prior Year Funds per FTE	ESE Guaranteed Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	16,075,547	7,605.73	2,113.61	7,862.83	2,164.20	17,016,737
2 Baker	1,877,499	888.29	2,113.61	904.15	2,164.20	1,956,761
3 Bay	11,426,831	5,406.31	2,113.61	5,581.10	2,164.20	12,078,617
4 Bradford	1,710,418	809.24	2,113.61	829.55	2,164.20	1,795,312
5 Brevard	42,343,175	20,033.58	2,113.61	21,042.33	2,164.20	45,539,811
6 Broward	124,983,392	59,070.90	2,115.82	62,444.28	2,164.20	135,141,911
7 Calhoun	949,877	449.41	2,113.61	444.93	2,164.20	962,918
8 Charlotte	9,103,318	4,307.00	2,113.61	4,422.21	2,164.20	9,570,547
9 Citrus	9,010,756	3,393.92	2,654.97	3,508.19	2,654.97	9,314,139
10 Clay	22,180,181	10,493.98	2,113.61	10,757.11	2,164.20	23,280,537
11 Collier	26,572,537	9,898.80	2,684.42	10,170.22	2,684.42	27,301,142
12 Columbia	4,322,409	1,940.92	2,226.99	1,992.35	2,226.99	4,436,944
13 Dade	184,599,929	87,338.69	2,113.61	93,480.30	2,164.20	202,310,065
14 DeSoto	2,095,124	796.51	2,630.38	809.89	2,630.38	2,130,318
15 Dixie	884,884	418.66	2,113.61	442.96	2,164.20	958,654
16 Duval	68,350,512	32,338.28	2,113.61	33,840.53	2,164.20	73,237,675
17 Escambia	17,386,704	8,226.07	2,113.61	8,452.25	2,164.20	18,292,359
18 Flagler	8,824,569	3,211.55	2,747.76	3,378.74	2,747.76	9,570,967
19 Franklin	644,841	305.09	2,113.61	304.11	2,164.20	658,155
20 Gadsden	1,750,978	828.43	2,113.61	880.64	2,164.20	1,905,881
21 Gilchrist	1,397,899	661.38	2,113.61	677.18	2,164.20	1,465,553
22 Glades	882,580	417.57	2,113.61	427.29	2,164.20	924,741
23 Gulf	974,078	460.86	2,113.61	453.74	2,164.20	981,984
24 Hamilton	616,552	243.07	2,536.52	254.50	2,536.52	645,544
25 Hardee	1,782,463	744.06	2,395.59	739.16	2,395.59	1,770,724
26 Hendry	5,216,284	2,467.95	2,113.61	2,506.19	2,164.20	5,423,896
27 Hernando	13,206,650	5,372.16	2,458.35	5,651.92	2,458.35	13,894,398
28 Highlands	5,862,985	2,773.92	2,113.61	2,821.81	2,164.20	6,106,961
29 Hillsborough	97,453,400	46,107.56	2,113.61	47,364.07	2,164.20	102,505,320
30 Holmes	1,259,867	580.10	2,171.81	563.70	2,171.81	1,224,249
31 Indian River	8,184,722	3,872.39	2,113.61	4,105.67	2,164.20	8,885,491
32 Jackson	2,623,264	1,227.08	2,137.81	1,234.81	2,164.20	2,672,376
33 Jefferson	688,701	267.93	2,570.45	291.58	2,570.45	749,492
34 Lafayette	564,165	266.92	2,113.61	275.46	2,164.20	596,151
35 Lake	23,767,523	11,244.99	2,113.61	11,908.37	2,164.20	25,772,094
36 Lee	39,456,513	15,377.92	2,565.79	16,303.12	2,565.79	41,830,382
37 Leon	19,236,008	7,542.32	2,550.41	7,872.30	2,550.41	20,077,593
38 Levy	3,109,860	1,471.35	2,113.61	1,542.09	2,164.20	3,337,391
39 Liberty	585,872	277.19	2,113.61	268.55	2,164.20	581,196
40 Madison	972,396	424.77	2,289.23	422.61	2,289.23	967,451
41 Manatee	24,712,180	11,691.93	2,113.61	12,419.52	2,164.20	26,878,325
42 Marion	21,880,788	10,352.33	2,113.61	10,932.94	2,164.20	23,661,069
43 Martin	8,919,223	4,219.90	2,113.61	4,449.70	2,164.20	9,630,041
44 Monroe	4,495,247	2,126.81	2,113.61	2,181.88	2,164.20	4,722,025
45 Nassau	5,642,451	2,669.58	2,113.61	2,773.29	2,164.20	6,001,954
46 Okaloosa	14,875,029	6,628.86	2,243.98	6,813.40	2,243.98	15,289,133
47 Okeechobee	3,818,575	1,806.66	2,113.61	1,815.09	2,164.20	3,928,218
48 Orange	74,985,789	35,477.59	2,113.61	36,977.25	2,164.20	80,026,164
49 Osceola	28,159,711	13,323.04	2,113.61	14,147.98	2,164.20	30,619,058
50 Palm Beach	96,093,017	45,463.93	2,113.61	47,352.20	2,164.20	102,479,631
51 Pasco	40,120,131	18,901.32	2,122.61	19,889.78	2,164.20	43,045,462
52 Pinellas	47,097,360	22,282.90	2,113.61	22,602.09	2,164.20	48,915,443
53 Polk	55,274,009	26,151.47	2,113.61	27,674.12	2,164.20	59,892,331
54 Putnam	5,651,476	2,673.85	2,113.61	2,699.17	2,164.20	5,841,544
55 St. Johns	27,211,291	12,874.32	2,113.61	13,343.24	2,164.20	28,877,440
56 St. Lucie	28,441,316	10,454.06	2,720.60	11,294.35	2,720.60	30,727,409
57 Santa Rosa	12,180,279	5,662.27	2,151.13	5,838.52	2,164.20	12,635,725
58 Sarasota	24,619,663	10,763.40	2,287.35	11,054.82	2,287.35	25,286,243
59 Seminole	34,925,778	16,524.23	2,113.61	17,121.75	2,164.20	37,054,891
60 Sumter	5,311,016	2,512.77	2,113.61	2,700.32	2,164.20	5,844,033
61 Suwannee	2,695,762	1,275.43	2,113.61	1,326.59	2,164.20	2,871,006
62 Taylor	1,147,352	542.84	2,113.61	539.23	2,164.20	1,167,002
63 Union	1,068,261	505.42	2,113.61	497.58	2,164.20	1,076,863
64 Volusia	33,307,513	15,758.59	2,113.61	16,147.58	2,164.20	34,946,593
65 Wakulla	2,892,877	1,368.69	2,113.61	1,413.39	2,164.20	3,058,859
66 Walton	6,086,989	2,762.87	2,203.14	2,936.21	2,203.14	6,468,882
67 Washington	1,561,979	739.01	2,113.61	748.94	2,164.20	1,620,856
69 FAMU Lab School	62,034	29.35	2,113.59	29.35	2,164.20	63,519
70 FAU Lab - Palm Beach	150,510	71.21	2,113.61	71.21	2,164.20	154,113
72 FSU Lab - Broward	363,160	171.82	2,113.61	171.82	2,164.20	371,853
73 FSU Lab - Leon	437,052	206.78	2,113.61	211.60	2,164.20	457,945
74 UF Lab School	486,548	206.12	2,360.51	206.12	2,360.51	486,548
75 Virtual School	2,111,518	999.01	2,113.61	1,034.78	2,164.20	2,239,471
76 FSU Lab - Bay	35,572	16.83	2,113.61	22.69	2,164.20	49,106
77 TSC Charter Schools	48,993	23.18	2,113.59	24.82	2,164.20	53,715
78 MDC Charter Schools	0	0.00	0.00	26.69	2,164.20	57,762
79 PHSC Charter School	0	0.00	0.00	8.89	2,164.20	19,240
80 UWF Charter School	0	0.00	0.00	7.81	2,164.20	16,902
State	1,399,805,712	646,801.22	2,164.20	676,739.50		1,494,121,811

2026-27 FEFP HB 5001E Calculation  
Federally Connected Students Supplement

District	Student Allocation -1-	Exempt Property Allocation -2-	Total Allocation -3-
1 Alachua	0	0	0
2 Baker	0	0	0
3 Bay	445,460	875,230	1,320,690
4 Bradford	0	0	0
5 Brevard	409,631	3,304,406	3,714,037
6 Broward	0	0	0
7 Calhoun	0	0	0
8 Charlotte	0	0	0
9 Citrus	0	0	0
10 Clay	415,414	0	415,414
11 Collier	0	0	0
12 Columbia	0	0	0
13 Dade	107,283	0	107,283
14 DeSoto	0	0	0
15 Dixie	0	0	0
16 Duval	510,419	439,508	949,927
17 Escambia	362,369	1,588,293	1,950,662
18 Flagler	0	0	0
19 Franklin	0	0	0
20 Gadsden	0	0	0
21 Gilchrist	0	0	0
22 Glades	123,609	473,225	596,834
23 Gulf	0	0	0
24 Hamilton	0	0	0
25 Hardee	0	0	0
26 Hendry	0	0	0
27 Hernando	0	0	0
28 Highlands	0	0	0
29 Hillsborough	1,061,049	390,319	1,451,368
30 Holmes	0	0	0
31 Indian River	0	0	0
32 Jackson	0	0	0
33 Jefferson	0	0	0
34 Lafayette	0	0	0
35 Lake	0	0	0
36 Lee	107,119	0	107,119
37 Leon	0	0	0
38 Levy	0	0	0
39 Liberty	0	0	0
40 Madison	0	0	0
41 Manatee	0	0	0
42 Marion	0	0	0
43 Martin	0	0	0
44 Monroe	93,195	1,098,226	1,191,421
45 Nassau	0	0	0
46 Okaloosa	1,587,731	1,530,932	3,118,663
47 Okeechobee	0	0	0
48 Orange	0	0	0
49 Osceola	0	0	0
50 Palm Beach	124,826	0	124,826
51 Pasco	0	0	0
52 Pinellas	0	0	0
53 Polk	0	0	0
54 Putnam	0	0	0
55 St. Johns	0	0	0
56 St. Lucie	0	0	0
57 Santa Rosa	596,945	1,627,042	2,223,987
58 Sarasota	0	0	0
59 Seminole	0	0	0
60 Sumter	0	0	0
61 Suwannee	0	0	0
62 Taylor	0	0	0
63 Union	0	0	0
64 Volusia	0	0	0
65 Wakulla	0	0	0
66 Walton	0	0	0
67 Washington	0	0	0
69 FAMU Lab School	0	0	0
70 FAU Lab - Palm Beach	0	0	0
72 FSU Lab - Broward	0	0	0
73 FSU Lab - Leon	0	0	0
74 UF Lab School	0	0	0
75 Virtual School	0	0	0
76 FSU Lab - Bay	5,410	0	5,410
77 TSC Charter Schools	0	0	0
78 MDC Charter Schools	0	0	0
79 PHSC Charter School	0	0	0
80 UWF Charter School	0	0	0
State	5,950,460	11,327,181	17,277,641

2026-27 FEFP HB 5001E Calculation  
Mental Health Assistance Allocation

District	Minimum Mental Health Assistance Allocation	2026-27 Public School UFTE	Mental Health UFTE Allocation	Total Mental Health Assistance Allocation
	-1-	-2-	-3-	-4-
1 Alachua	100,000	25,734.42	1,627,701	1,727,701
2 Baker	100,000	4,189.79	265,004	365,004
3 Bay	100,000	26,578.67	1,681,100	1,781,100
4 Bradford	100,000	2,571.59	162,653	262,653
5 Brevard	100,000	67,950.23	4,297,851	4,397,851
6 Broward	100,000	223,315.40	14,124,694	14,224,694
7 Calhoun	100,000	1,867.00	118,088	218,088
8 Charlotte	100,000	16,617.10	1,051,031	1,151,031
9 Citrus	100,000	14,368.36	908,798	1,008,798
10 Clay	100,000	37,470.95	2,370,037	2,470,037
11 Collier	100,000	46,338.63	2,930,917	3,030,917
12 Columbia	100,000	8,599.24	543,902	643,902
13 Dade	100,000	303,506.53	19,196,781	19,296,781
14 DeSoto	100,000	3,771.14	238,525	338,525
15 Dixie	100,000	2,311.72	146,216	246,216
16 Duval	100,000	126,925.09	8,028,009	8,128,009
17 Escambia	100,000	34,424.60	2,177,355	2,277,355
18 Flagler	100,000	13,117.91	829,708	929,708
19 Franklin	100,000	1,097.92	69,443	169,443
20 Gadsden	100,000	4,003.02	253,191	353,191
21 Gilchrist	100,000	2,584.24	163,453	263,453
22 Glades	100,000	1,784.68	112,881	212,881
23 Gulf	100,000	1,725.00	109,106	209,106
24 Hamilton	100,000	1,485.99	93,989	193,989
25 Hardee	100,000	4,095.43	259,036	359,036
26 Hendry	100,000	14,698.09	929,654	1,029,654
27 Hernando	100,000	22,821.04	1,443,430	1,543,430
28 Highlands	100,000	11,169.85	706,493	806,493
29 Hillsborough	100,000	205,699.69	13,010,501	13,110,501
30 Holmes	100,000	2,552.23	161,428	261,428
31 Indian River	100,000	15,786.07	998,469	1,098,469
32 Jackson	100,000	5,483.71	346,845	446,845
33 Jefferson	100,000	669.40	42,340	142,340
34 Lafayette	100,000	1,096.25	69,338	169,338
35 Lake	100,000	45,175.89	2,857,374	2,957,374
36 Lee	100,000	100,416.98	6,351,372	6,451,372
37 Leon	100,000	30,032.96	1,899,584	1,999,584
38 Levy	100,000	5,206.28	329,297	429,297
39 Liberty	100,000	1,090.68	68,985	168,985
40 Madison	100,000	1,835.75	116,111	216,111
41 Manatee	100,000	53,355.42	3,374,729	3,474,729
42 Marion	100,000	45,557.04	2,881,482	2,981,482
43 Martin	100,000	17,225.39	1,089,506	1,189,506
44 Monroe	100,000	8,145.73	515,217	615,217
45 Nassau	100,000	11,909.78	753,293	853,293
46 Okaloosa	100,000	29,456.39	1,863,116	1,963,116
47 Okeechobee	100,000	5,598.11	354,080	454,080
48 Orange	100,000	193,456.00	12,236,088	12,336,088
49 Osceola	100,000	72,119.95	4,561,585	4,661,585
50 Palm Beach	100,000	175,905.69	11,126,031	11,226,031
51 Pasco	100,000	83,655.77	5,291,226	5,391,226
52 Pinellas	100,000	76,897.91	4,863,791	4,963,791
53 Polk	100,000	114,282.68	7,228,377	7,328,377
54 Putnam	100,000	9,412.13	595,317	695,317
55 St. Johns	100,000	51,403.83	3,251,291	3,351,291
56 St. Lucie	100,000	47,990.99	3,035,429	3,135,429
57 Santa Rosa	100,000	27,539.02	1,741,842	1,841,842
58 Sarasota	100,000	43,790.22	2,769,730	2,869,730
59 Seminole	100,000	58,290.66	3,686,883	3,786,883
60 Sumter	100,000	10,734.94	678,985	778,985
61 Suwannee	100,000	5,530.20	349,785	449,785
62 Taylor	100,000	2,052.43	129,816	229,816
63 Union	100,000	1,836.32	116,147	216,147
64 Volusia	100,000	56,890.20	3,598,304	3,698,304
65 Wakulla	100,000	5,026.31	317,914	417,914
66 Walton	100,000	11,848.33	749,407	849,407
67 Washington	100,000	2,930.03	185,324	285,324
69 FAMU Lab School	100,000	526.32	33,290	133,290
70 FAU Lab - Palm Beach	100,000	1,329.61	84,098	184,098
72 FSU Lab - Broward	100,000	724.59	45,830	145,830
73 FSU Lab - Leon	100,000	1,845.08	116,701	216,701
74 UF Lab School	100,000	1,384.39	87,563	187,563
75 Virtual School	100,000	52,579.21	3,325,634	3,425,634
76 FSU Lab - Bay	100,000	390.78	24,717	124,717
77 TSC Charter Schools	100,000	388.63	24,581	124,581
78 MDC Charter Schools	100,000	166.00	10,500	110,500
79 PHSC Charter School	100,000	125.00	7,906	107,906
80 UWF Charter School	100,000	60.00	3,795	103,795
State	7,800,000	2,722,530.60	172,200,000	180,000,000

2026-27 FEFP HB 5001E Calculation  
Safe Schools Allocation

District	Allocation	Crime	Allocation	2026-27	Allocation	Total
	Minimum	Index	Based on	Nonvirtual	Based on	Safe
	-1-	-2-	Crime	Public School	Unweighted	Schools
			Index	UFTE	FTE	Allocation
	-1-	-2-	-3-	-4-	-5-	-6-
1 Alachua	250,000	8,714	1,675,055	25,571.96	1,762,573	3,687,628
2 Baker	250,000	406	78,044	4,131.21	284,748	612,792
3 Bay	250,000	5,446	1,046,862	26,408.60	1,820,239	3,117,101
4 Bradford	250,000	371	71,316	2,527.40	174,204	495,520
5 Brevard	250,000	12,950	2,489,324	67,293.05	4,638,240	7,377,564
6 Broward	250,000	47,045	9,043,261	222,437.18	15,331,702	24,624,963
7 Calhoun	250,000	159	30,564	1,818.91	125,370	405,934
8 Charlotte	250,000	1,943	373,495	16,375.67	1,128,709	1,752,204
9 Citrus	250,000	2,333	448,463	14,231.17	980,897	1,679,360
10 Clay	250,000	3,322	638,574	36,545.11	2,518,908	3,407,482
11 Collier	250,000	4,682	900,001	45,014.63	3,102,678	4,252,679
12 Columbia	250,000	1,849	355,425	8,487.55	585,013	1,190,438
13 Dade	250,000	79,764	15,332,696	302,634.42	20,859,376	36,442,072
14 DeSoto	250,000	736	141,478	3,771.14	259,930	651,408
15 Dixie	250,000	262	50,363	1,761.20	121,392	421,755
16 Duval	250,000	34,452	6,622,562	124,782.98	8,600,790	15,473,352
17 Escambia	250,000	10,298	1,979,541	34,140.95	2,353,199	4,582,740
18 Flagler	250,000	1,139	218,945	12,898.28	889,027	1,357,972
19 Franklin	250,000	243	46,711	1,091.51	75,233	371,944
20 Gadsden	250,000	498	95,728	3,981.39	274,421	620,149
21 Gilchrist	250,000	121	23,259	2,524.08	173,975	447,234
22 Glades	250,000	128	24,605	1,674.83	115,439	390,044
23 Gulf	250,000	248	47,672	1,725.00	118,897	416,569
24 Hamilton	250,000	324	62,281	1,482.74	102,199	414,480
25 Hardee	250,000	574	110,338	4,013.41	276,628	636,966
26 Hendry	250,000	868	166,852	7,931.22	546,667	963,519
27 Hernando	250,000	2,785	535,349	22,377.32	1,542,379	2,327,728
28 Highlands	250,000	2,185	420,013	10,908.33	751,867	1,421,880
29 Hillsborough	250,000	20,705	3,980,035	199,089.86	13,722,465	17,952,500
30 Holmes	250,000	248	47,672	2,529.60	174,355	472,027
31 Indian River	250,000	2,099	403,482	15,756.48	1,086,031	1,739,513
32 Jackson	250,000	374	71,892	5,379.12	370,761	692,653
33 Jefferson	250,000	346	66,510	663.59	45,739	362,249
34 Lafayette	250,000	47	9,035	1,095.66	75,519	334,554
35 Lake	250,000	6,341	1,218,904	44,861.15	3,092,099	4,561,003
36 Lee	250,000	10,218	1,964,163	99,816.60	6,879,958	9,094,121
37 Leon	250,000	9,163	1,761,365	29,905.36	2,061,256	4,072,621
38 Levy	250,000	1,095	210,487	5,173.15	356,564	817,051
39 Liberty	250,000	60	11,533	1,078.21	74,317	335,850
40 Madison	250,000	294	56,514	1,813.31	124,984	431,498
41 Manatee	250,000	8,064	1,550,109	53,261.49	3,671,101	5,471,210
42 Marion	250,000	7,569	1,454,957	44,682.59	3,079,792	4,784,749
43 Martin	250,000	2,132	409,825	17,209.64	1,186,191	1,846,016
44 Monroe	250,000	1,277	245,472	8,122.53	559,853	1,055,325
45 Nassau	250,000	1,192	229,133	11,790.07	812,642	1,291,775
46 Okaloosa	250,000	3,723	715,657	28,859.72	1,989,185	2,954,842
47 Okeechobee	250,000	1,245	239,321	5,555.64	382,928	872,249
48 Orange	250,000	39,690	7,629,441	190,532.93	13,132,670	21,012,111
49 Osceola	250,000	7,433	1,428,814	69,414.70	4,784,477	6,463,291
50 Palm Beach	250,000	33,719	6,481,661	175,590.69	12,102,762	18,834,423
51 Pasco	250,000	8,620	1,656,986	81,558.20	5,621,479	7,528,465
52 Pinellas	250,000	22,163	4,260,300	76,368.53	5,263,776	9,774,076
53 Polk	250,000	12,117	2,329,200	114,228.93	7,873,342	10,452,542
54 Putnam	250,000	1,498	287,954	9,324.39	642,693	1,180,647
55 St. Johns	250,000	2,566	493,251	51,001.19	3,515,307	4,258,558
56 St. Lucie	250,000	4,497	864,439	47,750.53	3,291,252	4,405,691
57 Santa Rosa	250,000	1,731	332,743	27,147.67	1,871,180	2,453,923
58 Sarasota	250,000	7,621	1,464,953	43,590.28	3,004,503	4,719,456
59 Seminole	250,000	7,397	1,421,894	57,333.92	3,951,797	5,623,691
60 Sumter	250,000	1,246	239,513	10,668.82	735,359	1,224,872
61 Suwannee	250,000	913	175,502	5,382.77	371,013	796,515
62 Taylor	250,000	689	132,444	2,050.31	141,320	523,764
63 Union	250,000	134	25,758	1,836.32	126,570	402,328
64 Volusia	250,000	10,956	2,106,026	56,210.66	3,874,375	6,230,401
65 Wakulla	250,000	503	96,690	5,024.09	346,290	692,980
66 Walton	250,000	984	189,150	11,848.33	816,658	1,255,808
67 Washington	250,000	291	55,938	2,884.45	198,814	504,752
69 FAMU Lab School	250,000	0	0	526.32	36,277	286,277
70 FAU Lab - Palm Beach	250,000	0	0	1,329.61	91,645	341,645
72 FSU Lab - Broward	250,000	0	0	724.59	49,943	299,943
73 FSU Lab - Leon	250,000	0	0	1,845.08	127,174	377,174
74 UF Lab School	250,000	0	0	1,373.46	94,667	344,667
75 Virtual School	0	0	0	0.00	0	0
76 FSU Lab - Bay	250,000	0	0	383.00	26,399	276,399
77 TSC Charter Schools	250,000	0	0	379.01	26,124	276,124
78 MDC Charter Schools	250,000	0	0	166.00	11,442	261,442
79 PHSC Charter School	250,000	0	0	125.00	8,616	258,616
80 UWF Charter School	250,000	0	0	60.00	4,136	254,136
State	19,250,000	464,805	89,347,500	2,631,845	181,402,500	290,000,000

2026-27 FEFP HB 5001E Calculation  
State-Funded Discretionary Contribution

District	2026-27	Potential	Potential	Per FTE	Total
	Unweighted	0.748	0.748	Amount in	
	FTE	Discretionary	DLE	Lab School	Discretionary
		Local Effort	Per FTE	District	Contribution
	-1-	-2-	-3-	-4-	-5-
1 Alachua	31,875.67	22,139,698	694.56	0.00	0
2 Baker	4,567.79	1,378,560	301.80	0.00	0
3 Bay	28,628.17	25,508,211	891.02	0.00	0
4 Bradford	3,218.84	1,374,748	427.09	0.00	0
5 Brevard	81,746.73	59,484,162	727.66	0.00	0
6 Broward	278,395.90	258,834,389	929.73	0.00	0
7 Calhoun	1,936.75	562,546	290.46	0.00	0
8 Charlotte	18,600.85	26,765,624	1,438.95	0.00	0
9 Citrus	16,583.61	13,544,137	816.72	0.00	0
10 Clay	41,081.70	16,603,867	404.17	0.00	0
11 Collier	51,248.38	133,473,598	2,604.45	0.00	0
12 Columbia	10,347.74	3,864,146	373.43	0.00	0
13 Dade	385,976.28	427,592,916	1,107.82	0.00	0
14 DeSoto	4,533.39	2,328,860	513.71	0.00	0
15 Dixie	2,543.97	661,619	260.07	0.00	0
16 Duval	155,721.09	94,794,045	608.74	0.00	0
17 Escambia	41,479.10	26,327,555	634.72	0.00	0
18 Flagler	15,590.66	15,224,390	976.51	0.00	0
19 Franklin	1,135.17	3,165,716	2,788.76	0.00	0
20 Gadsden	5,034.77	2,127,673	422.60	0.00	0
21 Gilchrist	2,978.49	1,261,983	423.70	0.00	0
22 Glades	1,937.43	954,401	492.61	0.00	0
23 Gulf	1,758.50	3,550,444	2,019.02	0.00	0
24 Hamilton	1,769.24	1,031,884	583.24	0.00	0
25 Hardee	4,320.43	2,648,334	612.98	0.00	0
26 Hendry	15,529.59	3,904,567	251.43	0.00	0
27 Hernando	26,938.29	15,497,324	575.29	0.00	0
28 Highlands	13,066.60	7,218,701	552.45	0.00	0
29 Hillsborough	237,342.94	143,146,305	603.12	0.00	0
30 Holmes	2,780.48	672,949	242.03	0.00	0
31 Indian River	18,432.07	25,732,298	1,396.06	0.00	0
32 Jackson	5,975.46	1,977,948	331.01	0.00	0
33 Jefferson	1,159.40	983,349	848.15	0.00	0
34 Lafayette	1,182.75	317,151	268.15	0.00	0
35 Lake	54,333.39	37,852,976	696.68	0.00	0
36 Lee	112,078.73	126,957,213	1,132.75	0.00	0
37 Leon	34,723.71	21,546,684	620.52	0.00	0
38 Levy	6,137.78	2,939,785	478.97	0.00	0
39 Liberty	1,131.68	299,439	264.60	0.00	0
40 Madison	2,114.75	1,090,330	515.58	0.00	0
41 Manatee	59,533.92	57,832,600	971.42	0.00	0
42 Marion	54,389.54	32,583,950	599.08	0.00	0
43 Martin	18,505.64	31,751,915	1,715.80	0.00	0
44 Monroe	9,127.73	43,572,533	4,773.64	0.00	0
45 Nassau	13,958.53	15,663,923	1,122.18	0.00	0
46 Okaloosa	32,991.39	24,059,207	729.26	0.00	0
47 Okeechobee	6,257.61	3,824,127	611.12	0.00	0
48 Orange	228,198.25	191,598,128	839.61	0.00	0
49 Osceola	85,481.45	47,944,581	560.88	0.00	0
50 Palm Beach	208,856.94	280,243,586	1,341.80	0.00	0
51 Pasco	94,833.27	51,044,899	538.26	0.00	0
52 Pinellas	95,815.41	114,193,672	1,191.81	0.00	0
53 Polk	134,218.93	61,023,920	454.66	0.00	0
54 Putnam	10,591.63	6,280,622	592.98	0.00	0
55 St. Johns	58,138.33	49,591,948	853.00	0.00	0
56 St. Lucie	56,157.24	36,842,050	656.05	0.00	0
57 Santa Rosa	31,250.02	16,491,528	527.73	0.00	0
58 Sarasota	49,131.22	83,925,784	1,708.20	0.00	0
59 Seminole	70,843.91	46,446,761	655.62	0.00	0
60 Sumter	11,165.69	20,599,685	1,844.91	0.00	0
61 Suwannee	6,735.20	2,620,609	389.09	0.00	0
62 Taylor	2,677.18	1,420,751	530.69	0.00	0
63 Union	2,072.57	344,441	166.19	0.00	0
64 Volusia	68,199.95	54,177,297	794.39	0.00	0
65 Wakulla	5,447.31	2,215,412	406.70	0.00	0
66 Walton	12,518.08	39,189,164	3,130.61	0.00	0
67 Washington	3,375.03	1,293,924	383.38	0.00	0
69 FAMU Lab School	526.32	0	0.00	620.52	326,592
70 FAU Lab - Palm Beach	1,329.61	0	0.00	1,341.80	1,784,071
72 FSU Lab - Broward	724.59	0	0.00	929.73	673,673
73 FSU Lab - Leon	1,845.08	0	0.00	620.52	1,144,909
74 UF Lab School	1,384.39	0	0.00	694.56	961,542
75 Virtual School	52,579.21	0	0.00	886.87	46,630,924
76 FSU Lab - Bay	390.78	0	0.00	891.02	348,193
77 TSC Charter Schools	388.63	0	0.00	886.87	344,664
78 MDC Charter Schools	166.00	0	0.00	886.87	147,220
79 PHSC Charter School	125.00	0	0.00	886.87	110,859
80 UWF Charter School	60.00	0	0.00	886.87	53,212

State 3,215,929.85 2,852,117,542 886.87 9,532.50 52,525,859

2026-27 FEFP HB 5001E Calculation  
Student Transportation Allocation

District	Adjusted ESE Allocation Factor	ESE Transportation Allocation	Adjusted Base Allocation Factor	Base Transportation Allocation	Total Transportation Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	644.26	715,773	6,619.93	4,293,601	5,009,374
2 Baker	138.82	154,229	1,906.69	1,236,655	1,390,884
3 Bay	536.65	596,218	5,645.59	3,661,657	4,257,875
4 Bradford	117.55	130,598	1,168.81	758,075	888,673
5 Brevard	1,102.96	1,225,389	17,421.26	11,299,205	12,524,594
6 Broward	2,121.99	2,357,531	45,442.96	29,473,718	31,831,249
7 Calhoun	44.90	49,884	757.67	491,415	541,299
8 Charlotte	770.53	856,059	5,586.81	3,623,533	4,479,592
9 Citrus	253.39	281,516	6,939.28	4,500,728	4,782,244
10 Clay	1,610.53	1,789,299	11,365.92	7,371,789	9,161,088
11 Collier	1,342.06	1,491,029	13,237.95	8,585,964	10,076,993
12 Columbia	292.22	324,656	3,516.54	2,280,782	2,605,438
13 Dade	3,381.48	3,756,824	32,237.59	20,908,885	24,665,709
14 DeSoto	248.36	275,928	1,205.77	782,047	1,057,975
15 Dixie	25.42	28,242	827.91	536,972	565,214
16 Duval	4,717.17	5,240,776	26,683.17	17,306,360	22,547,136
17 Escambia	1,187.14	1,318,913	13,280.16	8,613,340	9,932,253
18 Flagler	405.99	451,055	5,209.67	3,378,925	3,829,980
19 Franklin	0.00	0	543.66	352,611	352,611
20 Gadsden	591.33	656,968	2,214.08	1,436,024	2,092,992
21 Gilchrist	35.91	39,896	1,044.52	677,462	717,358
22 Glades	14.96	16,621	524.03	339,879	356,500
23 Gulf	20.28	22,531	548.16	355,530	378,061
24 Hamilton	24.15	26,831	1,030.67	668,479	695,310
25 Hardee	125.99	139,975	2,253.18	1,461,383	1,601,358
26 Hendry	234.59	260,629	2,501.26	1,622,285	1,882,914
27 Hernando	390.50	433,846	10,585.71	6,865,755	7,299,601
28 Highlands	536.24	595,763	4,243.24	2,752,111	3,347,874
29 Hillsborough	5,131.72	5,701,341	57,649.53	37,390,742	43,092,083
30 Holmes	7.05	7,833	1,348.78	874,801	882,634
31 Indian River	460.65	511,782	4,435.58	2,876,860	3,388,642
32 Jackson	280.14	311,236	2,622.23	1,700,745	2,011,981
33 Jefferson	26.05	28,942	455.41	295,373	324,315
34 Lafayette	0.00	0	321.29	208,385	208,385
35 Lake	1,636.12	1,817,729	13,794.96	8,947,233	10,764,962
36 Lee	4,961.38	5,512,093	53,394.05	34,630,692	40,142,785
37 Leon	484.76	538,568	7,710.41	5,000,872	5,539,440
38 Levy	211.86	235,376	2,287.57	1,483,688	1,719,064
39 Liberty	19.71	21,898	441.87	286,591	308,489
40 Madison	55.13	61,249	1,032.54	669,692	730,941
41 Manatee	859.75	955,182	14,462.88	9,380,437	10,335,619
42 Marion	2,194.11	2,437,656	18,942.98	12,286,173	14,723,829
43 Martin	309.81	344,199	5,072.52	3,289,971	3,634,170
44 Monroe	179.68	199,624	1,722.43	1,117,146	1,316,770
45 Nassau	339.11	376,751	4,983.81	3,232,435	3,609,186
46 Okaloosa	1,135.51	1,261,552	10,114.62	6,560,212	7,821,764
47 Okeechobee	157.89	175,416	2,932.75	1,902,144	2,077,560
48 Orange	2,642.95	2,936,317	47,253.14	30,647,777	33,584,094
49 Osceola	2,033.80	2,259,552	22,896.37	14,850,290	17,109,842
50 Palm Beach	5,486.62	6,095,635	46,259.01	30,002,997	36,098,632
51 Pasco	2,443.59	2,714,828	27,015.54	17,521,931	20,236,759
52 Pinellas	2,304.94	2,560,788	16,782.11	10,884,660	13,445,448
53 Polk	4,171.18	4,634,181	48,734.63	31,608,652	36,242,833
54 Putnam	329.27	365,819	4,180.99	2,711,736	3,077,555
55 St. Johns	1,461.29	1,623,493	22,359.23	14,501,908	16,125,401
56 St. Lucie	1,954.61	2,171,572	18,678.18	12,114,427	14,285,999
57 Santa Rosa	1,524.56	1,693,786	12,919.43	8,379,376	10,073,162
58 Sarasota	1,195.32	1,328,001	11,584.83	7,513,771	8,841,772
59 Seminole	348.38	387,050	22,305.82	14,467,267	14,854,317
60 Sumter	310.25	344,688	2,403.68	1,558,996	1,903,684
61 Suwannee	133.30	148,096	2,069.45	1,342,219	1,490,315
62 Taylor	76.48	84,969	1,068.38	692,937	777,906
63 Union	29.05	32,275	760.05	492,959	525,234
64 Volusia	1,511.39	1,679,154	18,919.70	12,271,073	13,950,227
65 Wakulla	113.07	125,621	2,827.63	1,833,964	1,959,585
66 Walton	297.72	330,767	5,035.06	3,265,675	3,596,442
67 Washington	103.41	114,889	1,656.08	1,074,112	1,189,001
69 FAMU Lab School	0.00	0	0.00	0	0
70 FAU Lab - Palm Beach	0.00	0	0.00	0	0
72 FSU Lab - Broward	0.00	0	0.00	0	0
73 FSU Lab - Leon	0.00	0	0.00	0	0
74 UF Lab School	0.00	0	0.00	0	0
75 Virtual School	0.00	0	0.00	0	0
76 FSU Lab - Bay	0.00	0	0.00	0	0
77 TSC Charter Schools	0.00	0	0.00	0	0
78 MDC Charter Schools	0.00	0	0.00	0	0
79 PHSC Charter School	0.00	0	0.00	0	0
80 UWF Charter School	0.00	0	0.00	0	0

State 67,836.98 75,366,887 763,977.71 495,506,089 570,872,976

2026-27 FEFP HB 5001E Calculation  
Required Local Effort, 85% Adjustment, Millage and Total - Page 1

District	2025 School Taxable Value	2025 Assessment Levels	2025 Equalization Factors	2025-26 Unequalized RLE	Equalization Amount	2026 School Taxable Value	2026 Millage Rate Adjustment	2026 Equalized RLE Mills
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	28,736,263,614	98.6	(0.010142)	85,298,426	(865,097)	30,831,798,451	(0.029)	3.028
2 Baker	1,817,564,160	97.7	(0.001024)	5,395,112	(5,525)	1,919,786,021	(0.003)	3.054
3 Bay	34,920,695,024	97.2	0.004115	103,655,797	426,544	35,522,798,784	0.013	3.070
4 Bradford	1,772,392,985	95.1	0.026288	5,261,030	138,302	1,914,478,137	0.075	3.132
5 Brevard	79,835,351,671	97.7	(0.001024)	236,976,871	(242,664)	82,837,792,482	(0.003)	3.054
6 Broward	347,159,915,358	98.9	(0.013145)	1,030,481,720	(13,545,682)	360,453,415,687	(0.039)	3.018
7 Calhoun	776,053,861	99.1	(0.015136)	2,303,576	(34,867)	783,403,288	(0.046)	3.011
8 Charlotte	38,477,477,955	97.8	(0.002045)	114,213,467	(233,567)	37,273,875,024	(0.007)	3.050
9 Citrus	18,164,668,183	96.6	0.010352	53,918,548	558,165	18,861,598,388	0.031	3.088
10 Clay	21,916,729,408	100.6	(0.029821)	65,055,866	(1,940,031)	23,122,586,459	(0.087)	2.970
11 Collier	179,623,018,723	97.1	0.005149	533,178,599	2,745,337	185,875,665,953	0.015	3.072
12 Columbia	5,184,189,542	95.7	0.019854	15,388,334	305,520	5,381,219,658	0.059	3.116
13 Dade	583,598,495,240	95.0	0.027368	1,732,307,085	47,409,780	595,466,962,024	0.083	3.140
14 DeSoto	3,092,559,778	98.5	(0.009137)	9,179,707	(83,875)	3,243,176,851	(0.027)	3.030
15 Dixie	913,435,693	95.4	0.023061	2,711,369	62,527	921,372,529	0.071	3.128
16 Duval	126,392,326,568	99.5	(0.019095)	375,172,871	(7,163,926)	132,010,424,218	(0.057)	3.000
17 Escambia	36,117,048,335	96.4	0.012448	107,206,957	1,334,512	36,663,819,215	0.038	3.095
18 Flagler	20,044,982,530	97.4	0.002053	59,499,923	122,153	21,201,523,702	0.006	3.063
19 Franklin	4,414,615,553	100.4	(0.027888)	13,103,992	(365,444)	4,408,584,219	(0.086)	2.971
20 Gadsden	2,910,023,934	99.6	(0.020980)	8,637,882	(173,449)	2,963,002,783	(0.061)	2.996
21 Gilchrist	1,680,155,309	97.1	0.005149	4,987,239	25,679	1,757,441,327	0.015	3.072
22 Glades	1,314,107,939	100.6	(0.029821)	3,900,693	(116,323)	1,329,100,660	(0.091)	2.966
23 Gulf	4,753,713,273	95.8	0.018789	14,110,542	265,123	4,944,356,883	0.056	3.113
24 Hamilton	1,388,646,329	97.0	0.006186	4,121,947	25,498	1,437,004,380	0.018	3.075
25 Hardee	3,604,708,495	101.1	(0.034619)	10,699,928	(370,421)	3,688,075,844	(0.105)	2.952
26 Hendry	5,200,754,878	97.0	0.006186	15,437,505	95,496	5,437,510,181	0.018	3.075
27 Hernando	20,899,811,174	99.2	(0.016129)	62,037,328	(1,000,600)	21,581,612,716	(0.048)	3.009
28 Highlands	9,804,687,149	95.2	0.025210	29,103,449	733,698	10,052,781,395	0.076	3.133
29 Hillsborough	191,387,017,781	97.3	0.003083	568,097,913	1,751,446	199,345,901,763	0.009	3.066
30 Holmes	867,368,458	102.6	(0.048733)	2,574,627	(125,469)	937,150,776	(0.139)	2.918
31 Indian River	34,652,326,422	102.5	(0.047805)	102,859,194	(4,917,184)	35,834,862,395	(0.143)	2.914
32 Jackson	2,658,039,246	96.3	0.013499	7,889,911	106,506	2,754,495,992	0.040	3.097
33 Jefferson	1,308,597,076	94.3	0.034995	3,884,335	135,932	1,369,413,679	0.103	3.160
34 Lafayette	429,569,925	93.2	0.047210	1,275,101	60,198	441,665,129	0.142	3.199
35 Lake	49,338,012,720	97.9	(0.003064)	146,451,010	(448,726)	52,714,148,232	(0.009)	3.048
36 Lee	169,125,481,692	98.7	(0.011145)	502,018,550	(5,594,997)	176,800,932,328	(0.033)	3.024
37 Leon	29,162,606,376	96.7	0.009307	86,563,948	805,651	30,005,966,362	0.028	3.085
38 Levy	3,948,181,048	98.3	(0.007121)	11,719,465	(83,454)	4,093,951,342	(0.021)	3.036
39 Liberty	418,225,790	96.0	0.016667	1,241,428	20,691	416,998,983	0.052	3.109
40 Madison	1,495,478,700	94.4	0.033898	4,439,059	150,475	1,518,395,745	0.103	3.160
41 Manatee	80,455,330,966	99.2	(0.016129)	238,817,168	(3,851,882)	80,537,823,134	(0.050)	3.007
42 Marion	42,902,545,564	98.6	(0.010142)	127,348,484	(1,291,568)	45,376,490,434	(0.030)	3.027
43 Martin	42,540,254,562	98.9	(0.013145)	126,273,088	(1,659,860)	44,217,795,730	(0.039)	3.018
44 Monroe	59,055,270,025	97.7	(0.001024)	175,294,939	(179,502)	60,679,218,652	(0.003)	3.054
45 Nassau	20,210,142,192	100.2	(0.025948)	59,990,169	(1,556,625)	21,813,617,977	(0.074)	2.983
46 Okaloosa	32,909,861,798	96.9	0.007224	97,687,001	705,691	33,504,911,834	0.022	3.079
47 Okeechobee	5,333,583,918	96.4	0.012448	15,831,784	197,074	5,325,489,087	0.039	3.096
48 Orange	252,444,843,767	96.5	0.011399	749,337,079	8,541,693	266,820,031,856	0.033	3.090
49 Osceola	62,467,875,038	98.9	(0.013145)	185,424,643	(2,437,407)	66,767,743,256	(0.038)	3.019
50 Palm Beach	374,354,219,677	98.4	(0.008130)	1,111,203,117	(9,034,081)	390,267,917,135	(0.024)	3.033
51 Pasco	66,801,841,206	101.8	(0.041257)	198,289,241	(8,180,819)	71,085,253,049	(0.120)	2.937
52 Pinellas	152,251,733,778	99.0	(0.014141)	451,931,866	(6,390,769)	159,026,392,907	(0.042)	3.015
53 Polk	81,221,091,446	99.2	(0.016129)	241,090,190	(3,888,544)	84,982,062,876	(0.048)	3.009
54 Putnam	8,524,056,990	95.4	0.023061	25,302,129	583,492	8,746,409,609	0.069	3.126
55 St. Johns	63,652,430,917	99.0	(0.014141)	188,940,784	(2,671,812)	69,061,870,770	(0.040)	3.017
56 St. Lucie	50,667,332,661	100.2	(0.025948)	150,396,857	(3,902,498)	51,306,331,365	(0.079)	2.978
57 Santa Rosa	21,507,430,245	94.5	0.032804	63,840,935	2,094,238	22,966,142,414	0.095	3.152
58 Sarasota	117,279,164,211	94.0	0.038298	348,122,089	13,332,380	116,875,256,410	0.119	3.176
59 Seminole	61,847,973,041	100.4	(0.027888)	183,584,575	(5,119,807)	64,681,874,994	(0.082)	2.975
60 Sumter	26,265,617,812	96.6	0.010352	77,964,759	807,091	28,687,173,116	0.029	3.086
61 Suwannee	3,474,915,045	94.3	0.034995	10,314,660	360,962	3,649,466,474	0.103	3.160
62 Taylor	2,049,095,735	100.7	(0.030785)	6,082,372	(187,246)	1,978,542,073	(0.099)	2.958
63 Union	457,812,906	94.1	0.037194	1,358,935	50,544	479,669,812	0.110	3.167
64 Volusia	72,633,605,321	99.8	(0.022044)	215,599,783	(4,752,682)	75,447,438,872	(0.066)	2.991
65 Wakulla	2,902,362,504	95.3	0.024134	8,615,141	207,918	3,085,187,960	0.070	3.127
66 Walton	52,487,786,296	95.7	0.019854	155,800,546	3,093,264	54,574,927,467	0.059	3.116
67 Washington	1,734,599,184	94.7	0.030623	5,148,845	157,673	1,801,922,264	0.091	3.148
69 FAMU Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
70 FAU Lab - Palm Beach	0	0.0	0.000000	0	0	0	0.000	0.000
72 FSU Lab - Broward	0	0.0	0.000000	0	0	0	0.000	0.000
73 FSU Lab - Leon	0	0.0	0.000000	0	0	0	0.000	0.000
74 UF Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
75 Virtual School	0	0.0	0.000000	0	0	0	0.000	0.000
76 FSU Lab - Bay	0	0.0	0.000000	0	0	0	0.000	0.000
77 TSC Charter Schools	0	0.0	0.000000	0	0	0	0.000	0.000
78 MDC Charter Schools	0	0.0	0.000000	0	0	0	0.000	0.000
79 PHSC Charter School	0	0.0	0.000000	0	0	0	0.000	0.000
80 UWF Charter School	0	0.0	0.000000	0	0	0	0.000	0.000
State	3,827,738,074,700	97.6		11,361,951,483	(5,005,150)	3,971,866,011,512		3.057

2026-27 FEFP HB 5001E Calculation  
Required Local Effort, 85% Adjustment, Millage and Total - Page 2

District	2026 School Taxable Value	Equalized Required Effort	Gross State & Local FEFP	85% Gross State & Local FEFP	RLE Amount Above 85% FEFP	Equalized Millage	Less: Millage to 85%	Adjusted RLE Millage	Total Required Local Effort
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	30,831,798,451	89,624,338	231,066,513	196,406,536	0	3.028	0.000	3.028	89,624,338
2 Baker	1,919,786,021	5,628,505	37,277,474	31,685,853	0	3.054	0.000	3.054	5,628,505
3 Bay	35,522,798,784	104,692,793	212,467,558	180,597,424	0	3.070	0.000	3.070	104,692,793
4 Bradford	1,914,478,137	5,756,300	26,229,243	22,294,857	0	3.132	0.000	3.132	5,756,300
5 Brevard	82,837,792,482	242,867,154	600,405,321	510,344,523	0	3.054	0.000	3.054	242,867,154
6 Broward	360,453,415,687	1,044,334,472	1,987,939,560	1,689,748,626	0	3.018	0.000	3.018	1,044,334,472
7 Calhoun	783,403,288	2,264,474	16,933,139	14,393,168	0	3.011	0.000	3.011	2,264,474
8 Charlotte	37,273,875,024	109,137,906	132,077,416	112,265,804	0	3.050	0.000	3.050	109,137,906
9 Citrus	18,861,598,388	55,914,831	118,974,330	101,128,181	0	3.088	0.000	3.088	55,914,831
10 Clay	23,122,586,459	65,927,119	317,970,984	270,275,336	0	2.970	0.000	2.970	65,927,119
11 Collier	185,875,665,953	548,169,644	381,100,920	323,935,762	224,233,862	3.072	1.257	1.815	323,869,760
12 Columbia	5,381,219,658	16,097,165	80,659,554	68,590,621	0	3.116	0.000	3.116	16,097,165
13 Dade	595,466,962,024	1,794,975,610	2,801,466,675	2,381,246,674	0	3.140	0.000	3.140	1,794,975,610
14 DeSoto	3,243,176,851	9,433,753	35,478,856	30,157,028	0	3.030	0.000	3.030	9,433,753
15 Dixie	921,372,529	2,766,771	20,305,361	17,259,557	0	3.128	0.000	3.128	2,766,771
16 Duval	132,010,424,218	380,190,022	1,133,889,882	963,806,400	0	3.000	0.000	3.000	380,190,022
17 Escambia	36,663,819,215	108,935,540	305,668,738	259,818,427	0	3.095	0.000	3.095	108,935,540
18 Flagler	21,201,523,702	62,342,656	111,383,959	94,676,365	0	3.063	0.000	3.063	62,342,656
19 Franklin	4,408,584,219	12,573,988	8,822,666	7,499,266	5,074,722	2.971	1.199	1.772	7,499,531
20 Gadsden	2,963,002,783	8,522,070	39,806,615	33,835,623	0	2.996	0.000	2.996	8,522,070
21 Gilchrist	1,757,441,327	5,182,905	25,612,179	21,770,352	0	3.072	0.000	3.072	5,182,905
22 Glades	1,329,100,660	3,784,428	16,641,423	14,145,210	0	2.966	0.000	2.966	3,784,428
23 Gulf	4,944,356,883	14,776,112	13,281,021	11,288,868	3,487,244	3.113	0.735	2.378	11,287,373
24 Hamilton	1,437,004,380	4,242,037	14,257,530	12,118,901	0	3.075	0.000	3.075	4,242,037
25 Hardee	3,688,075,844	10,451,712	32,922,227	27,983,893	0	2.952	0.000	2.952	10,451,712
26 Hendry	5,437,510,181	16,051,530	121,022,384	102,869,026	0	3.075	0.000	3.075	16,051,530
27 Hernando	21,581,612,716	62,341,510	202,108,421	171,792,158	0	3.009	0.000	3.009	62,341,510
28 Highlands	10,052,781,395	30,235,550	98,359,577	83,605,640	0	3.133	0.000	3.133	30,235,550
29 Hillsborough	199,345,901,763	586,746,753	1,759,149,754	1,495,277,291	0	3.066	0.000	3.066	586,746,753
30 Holmes	937,150,776	2,625,222	23,556,892	20,023,358	0	2.918	0.000	2.918	2,625,222
31 Indian River	35,834,862,395	100,245,877	130,311,524	110,764,795	0	2.914	0.000	2.914	100,245,877
32 Jackson	2,754,495,992	8,189,447	48,904,267	41,568,627	0	3.097	0.000	3.097	8,189,447
33 Jefferson	1,369,413,679	4,154,253	10,009,176	8,507,800	0	3.160	0.000	3.160	4,154,253
34 Lafayette	441,665,129	1,356,371	10,195,258	8,685,969	0	3.199	0.000	3.199	1,356,371
35 Lake	52,714,148,232	154,245,815	389,185,328	330,807,529	0	3.048	0.000	3.048	154,245,815
36 Lee	176,800,932,328	513,260,179	823,696,939	700,142,398	0	3.024	0.000	3.024	513,260,179
37 Leon	30,005,966,362	88,865,670	254,410,834	216,249,209	0	3.085	0.000	3.085	88,865,670
38 Levy	4,093,951,342	11,932,067	50,175,726	42,649,367	0	3.036	0.000	3.036	11,932,067
39 Liberty	416,998,983	1,244,592	10,508,628	8,932,504	0	3.109	0.000	3.109	1,244,592
40 Madison	1,518,395,745	4,606,205	16,771,321	14,255,623	0	3.160	0.000	3.160	4,606,205
41 Manatee	80,537,823,134	232,490,145	411,866,857	350,086,828	0	3.007	0.000	3.007	232,490,145
42 Marion	45,376,490,434	131,860,451	405,686,972	344,833,926	0	3.027	0.000	3.027	131,860,451
43 Martin	44,217,795,730	128,111,335	134,113,915	113,996,828	14,114,507	3.018	0.333	2.685	113,975,790
44 Monroe	60,679,218,652	177,901,760	67,238,348	57,152,596	120,749,164	3.054	2.073	0.981	57,145,261
45 Nassau	21,813,617,977	62,467,222	99,745,889	84,784,006	0	2.983	0.000	2.983	62,467,222
46 Okaloosa	33,504,911,834	99,035,159	244,492,739	207,818,828	0	3.079	0.000	3.079	99,035,159
47 Okeechobee	5,325,489,087	15,828,206	48,779,841	41,482,865	0	3.096	0.000	3.096	15,828,206
48 Orange	266,820,031,856	791,494,942	1,645,299,615	1,398,504,673	0	3.090	0.000	3.090	791,494,942
49 Osceola	66,767,743,256	193,508,944	621,157,594	527,983,955	0	3.019	0.000	3.019	193,508,944
50 Palm Beach	390,267,917,135	1,136,335,289	1,519,973,782	1,291,977,715	0	3.033	0.000	3.033	1,136,335,289
51 Pasco	71,085,253,049	200,426,293	716,382,118	608,924,800	0	2.937	0.000	2.937	200,426,293
52 Pinellas	159,026,392,907	460,285,992	677,699,408	576,044,497	0	3.015	0.000	3.015	460,285,992
53 Polk	84,982,062,876	245,482,586	1,017,089,702	864,526,247	0	3.009	0.000	3.009	245,482,586
54 Putnam	8,746,409,609	26,247,625	80,798,541	68,678,760	0	3.126	0.000	3.126	26,247,625
55 St. Johns	69,061,870,770	200,025,278	429,863,340	365,383,839	0	3.017	0.000	3.017	200,025,278
56 St. Lucie	51,306,331,365	146,678,645	412,653,956	350,755,863	0	2.978	0.000	2.978	146,678,645
57 Santa Rosa	22,966,142,414	69,493,710	242,082,723	205,770,315	0	3.152	0.000	3.152	69,493,710
58 Sarasota	116,875,256,410	356,347,982	358,647,464	304,850,344	51,497,638	3.176	0.459	2.717	304,846,069
59 Seminole	64,681,874,994	184,731,435	518,630,114	440,835,597	0	2.975	0.000	2.975	184,731,435
60 Sumter	28,687,173,116	84,987,472	80,835,760	68,710,396	16,277,076	3.086	0.591	2.495	68,711,517
61 Suwannee	3,649,466,474	11,071,021	50,402,622	42,842,229	0	3.160	0.000	3.160	11,071,021
62 Taylor	1,978,542,073	5,618,426	21,532,186	18,302,358	0	2.958	0.000	2.958	5,618,426
63 Union	479,669,812	1,458,350	17,177,206	14,600,625	0	3.167	0.000	3.167	1,458,350
64 Volusia	75,447,438,872	216,636,758	492,352,196	418,499,367	0	2.991	0.000	2.991	216,636,758
65 Wakulla	3,085,187,960	9,261,487	43,748,434	37,186,169	0	3.127	0.000	3.127	9,261,487
66 Walton	54,574,927,467	163,253,255	88,753,581	75,440,544	87,812,711	3.116	1.676	1.440	75,444,380
67 Washington	1,801,922,264	5,445,553	28,441,967	24,175,672	0	3.148	0.000	3.148	5,445,553
69 FAMU Lab School	0	0	4,787,879	4,069,697	0	0.000	0.000	0.000	0
70 FAU Lab - Palm Beach	0	0	12,009,129	10,207,760	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	6,028,985	5,124,637	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	14,976,597	12,730,107	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	11,988,817	10,190,494	0	0.000	0.000	0.000	0
75 Virtual School	0	0	340,387,205	289,329,124	0	0.000	0.000	0.000	0
76 FSU Lab - Bay	0	0	3,141,481	2,670,259	0	0.000	0.000	0.000	0
77 TSC Charter Schools	0	0	2,982,903	2,535,468	0	0.000	0.000	0.000	0
78 MDC Charter Schools	0	0	1,526,373	1,297,417	0	0.000	0.000	0.000	0
79 PHSC Charter School	0	0	1,190,430	1,011,866	0	0.000	0.000	0.000	0
80 UWF Charter School	0	0	807,559	686,425	0	0.000	0.000	0.000	0
State	3,971,866,011,512	11,651,178,667	23,526,279,601	19,997,337,665	523,246,924			3.057	11,127,838,800

2026-27 FEFP HB 5001E Calculation  
Required Local Effort Taxes

District	2026-27 School Taxable Value	Equalized Required Local Effort Millage Rate	Total Required Local Effort Taxes
	-1-	-2-	-3-
1 Alachua	30,831,798,451	3.028	89,624,338
2 Baker	1,919,786,021	3.054	5,628,505
3 Bay	35,522,798,784	3.070	104,692,793
4 Bradford	1,914,478,137	3.132	5,756,300
5 Brevard	82,837,792,482	3.054	242,867,154
6 Broward	360,453,415,687	3.018	1,044,334,472
7 Calhoun	783,403,288	3.011	2,264,474
8 Charlotte	37,273,875,024	3.050	109,137,906
9 Citrus	18,861,598,388	3.088	55,914,831
10 Clay	23,122,586,459	2.970	65,927,119
11 Collier	185,875,665,953	1.815	323,869,760
12 Columbia	5,381,219,658	3.116	16,097,165
13 Dade	595,466,962,024	3.140	1,794,975,610
14 DeSoto	3,243,176,851	3.030	9,433,753
15 Dixie	921,372,529	3.128	2,766,771
16 Duval	132,010,424,218	3.000	380,190,022
17 Escambia	36,663,819,215	3.095	108,935,540
18 Flagler	21,201,523,702	3.063	62,342,656
19 Franklin	4,408,584,219	1.772	7,499,531
20 Gadsden	2,963,002,783	2.996	8,522,070
21 Gilchrist	1,757,441,327	3.072	5,182,905
22 Glades	1,329,100,660	2.966	3,784,428
23 Gulf	4,944,356,883	2.378	11,287,373
24 Hamilton	1,437,004,380	3.075	4,242,037
25 Hardee	3,688,075,844	2.952	10,451,712
26 Hendry	5,437,510,181	3.075	16,051,530
27 Hernando	21,581,612,716	3.009	62,341,510
28 Highlands	10,052,781,395	3.133	30,235,550
29 Hillsborough	199,345,901,763	3.066	586,746,753
30 Holmes	937,150,776	2.918	2,625,222
31 Indian River	35,834,862,395	2.914	100,245,877
32 Jackson	2,754,495,992	3.097	8,189,447
33 Jefferson	1,369,413,679	3.160	4,154,253
34 Lafayette	441,665,129	3.199	1,356,371
35 Lake	52,714,148,232	3.048	154,245,815
36 Lee	176,800,932,328	3.024	513,260,179
37 Leon	30,005,966,362	3.085	88,865,670
38 Levy	4,093,951,342	3.036	11,932,067
39 Liberty	416,998,983	3.109	1,244,592
40 Madison	1,518,395,745	3.160	4,606,205
41 Manatee	80,537,823,134	3.007	232,490,145
42 Marion	45,376,490,434	3.027	131,860,451
43 Martin	44,217,795,730	2.685	113,975,790
44 Monroe	60,679,218,652	0.981	57,145,261
45 Nassau	21,813,617,977	2.983	62,467,222
46 Okaloosa	33,504,911,834	3.079	99,035,159
47 Okeechobee	5,325,489,087	3.096	15,828,206
48 Orange	266,820,031,856	3.090	791,494,942
49 Osceola	66,767,743,256	3.019	193,508,944
50 Palm Beach	390,267,917,135	3.033	1,136,335,289
51 Pasco	71,085,253,049	2.937	200,426,293
52 Pinellas	159,026,392,907	3.015	460,285,992
53 Polk	84,982,062,876	3.009	245,482,586
54 Putnam	8,746,409,609	3.126	26,247,625
55 St. Johns	69,061,870,770	3.017	200,025,278
56 St. Lucie	51,306,331,365	2.978	146,678,645
57 Santa Rosa	22,966,142,414	3.152	69,493,710
58 Sarasota	116,875,256,410	2.717	304,848,069
59 Seminole	64,681,874,994	2.975	184,731,435
60 Sumter	28,687,173,116	2.495	68,711,517
61 Suwannee	3,649,466,474	3.160	11,071,021
62 Taylor	1,978,542,073	2.958	5,618,426
63 Union	479,669,812	3.167	1,458,350
64 Volusia	75,447,438,872	2.991	216,636,758
65 Wakulla	3,085,187,960	3.127	9,261,487
66 Walton	54,574,927,467	1.440	75,444,380
67 Washington	1,801,922,264	3.148	5,445,553
69 FAMU Lab School	0	0.000	0
70 FAU Lab - Palm Beach	0	0.000	0
72 FSU Lab - Broward	0	0.000	0
73 FSU Lab - Leon	0	0.000	0
74 UF Lab School	0	0.000	0
75 Virtual School	0	0.000	0
76 FSU Lab - Bay	0	0.000	0
77 TSC Charter Schools	0	0.000	0
78 MDC Charter Schools	0	0.000	0
79 PHSC Charter School	0	0.000	0
80 UWF Charter School	0	0.000	0
State	3,971,866,011,512	3.057	11,127,838,800

2026-27 FEFP HB 5001E Calculation  
Millage Rates

District	Required Local Effort Mills	0.748 Actual Discretionary Millage	Total Actual FEFP Millage
	-1-	-2-	-3-
1 Alachua	3.028	0.748	3.776
2 Baker	3.054	0.748	3.802
3 Bay	3.070	0.748	3.818
4 Bradford	3.132	0.748	3.880
5 Brevard	3.054	0.748	3.802
6 Broward	3.018	0.748	3.766
7 Calhoun	3.011	0.748	3.759
8 Charlotte	3.050	0.748	3.798
9 Citrus	3.088	0.748	3.836
10 Clay	2.970	0.748	3.718
11 Collier	1.815	0.748	2.563
12 Columbia	3.116	0.748	3.864
13 Dade	3.140	0.748	3.888
14 DeSoto	3.030	0.748	3.778
15 Dixie	3.128	0.748	3.876
16 Duval	3.000	0.748	3.748
17 Escambia	3.095	0.748	3.843
18 Flagler	3.063	0.748	3.811
19 Franklin	1.772	0.748	2.520
20 Gadsden	2.996	0.748	3.744
21 Gilchrist	3.072	0.748	3.820
22 Glades	2.966	0.748	3.714
23 Gulf	2.378	0.748	3.126
24 Hamilton	3.075	0.748	3.823
25 Hardee	2.952	0.748	3.700
26 Hendry	3.075	0.748	3.823
27 Hernando	3.009	0.748	3.757
28 Highlands	3.133	0.748	3.881
29 Hillsborough	3.066	0.748	3.814
30 Holmes	2.918	0.748	3.666
31 Indian River	2.914	0.748	3.662
32 Jackson	3.097	0.748	3.845
33 Jefferson	3.160	0.748	3.908
34 Lafayette	3.199	0.748	3.947
35 Lake	3.048	0.748	3.796
36 Lee	3.024	0.748	3.772
37 Leon	3.085	0.748	3.833
38 Levy	3.036	0.748	3.784
39 Liberty	3.109	0.748	3.857
40 Madison	3.160	0.748	3.908
41 Manatee	3.007	0.748	3.755
42 Marion	3.027	0.748	3.775
43 Martin	2.685	0.748	3.433
44 Monroe	0.981	0.748	1.729
45 Nassau	2.983	0.748	3.731
46 Okaloosa	3.079	0.748	3.827
47 Okeechobee	3.096	0.748	3.844
48 Orange	3.090	0.748	3.838
49 Osceola	3.019	0.748	3.767
50 Palm Beach	3.033	0.748	3.781
51 Pasco	2.937	0.748	3.685
52 Pinellas	3.015	0.748	3.763
53 Polk	3.009	0.748	3.757
54 Putnam	3.126	0.748	3.874
55 St. Johns	3.017	0.748	3.765
56 St. Lucie	2.978	0.748	3.726
57 Santa Rosa	3.152	0.748	3.900
58 Sarasota	2.717	0.748	3.465
59 Seminole	2.975	0.748	3.723
60 Sumter	2.495	0.748	3.243
61 Suwannee	3.160	0.748	3.908
62 Taylor	2.958	0.748	3.706
63 Union	3.167	0.748	3.915
64 Volusia	2.991	0.748	3.739
65 Wakulla	3.127	0.748	3.875
66 Walton	1.440	0.748	2.188
67 Washington	3.148	0.748	3.896
69 FAMU Lab School	0.000	0.000	0.000
70 FAU Lab - Palm Beach	0.000	0.000	0.000
72 FSU Lab - Broward	0.000	0.000	0.000
73 FSU Lab - Leon	0.000	0.000	0.000
74 UF Lab School	0.000	0.000	0.000
75 Virtual School	0.000	0.000	0.000
76 FSU Lab - Bay	0.000	0.000	0.000
77 TSC Charter Schools	0.000	0.000	0.000
78 MDC Charter Schools	0.000	0.000	0.000
79 PHSC Charter School	0.000	0.000	0.000
80 UWF Charter School	0.000	0.000	0.000
State	3.057	0.748	3.805

2026-27 FEFP HB 5001E Calculation  
Local Effort Taxes

District	2026 School Taxable Value	Total Required Local Effort Taxes	0.748 Actual Discretionary Local Effort	Total Local Effort Taxes
	-1-	-2-	-3-	-4-
1 Alachua	30,831,798,451	89,624,338	22,139,698	111,764,036
2 Baker	1,919,786,021	5,628,505	1,378,560	7,007,065
3 Bay	35,522,798,784	104,692,793	25,508,211	130,201,004
4 Bradford	1,914,478,137	5,756,300	1,374,748	7,131,048
5 Brevard	82,837,792,482	242,867,154	59,484,162	302,351,316
6 Broward	360,453,415,687	1,044,334,472	258,834,389	1,303,168,861
7 Calhoun	783,403,288	2,264,474	562,546	2,827,020
8 Charlotte	37,273,875,024	109,137,906	26,765,624	135,903,530
9 Citrus	18,861,598,388	55,914,831	13,544,137	69,458,968
10 Clay	23,122,586,459	65,927,119	16,603,867	82,530,986
11 Collier	185,875,665,953	323,869,760	133,473,598	457,343,358
12 Columbia	5,381,219,658	16,097,165	3,864,146	19,961,311
13 Dade	595,466,962,024	1,794,975,610	427,592,916	2,222,568,526
14 DeSoto	3,243,176,851	9,433,753	2,328,860	11,762,613
15 Dixie	921,372,529	2,766,771	661,619	3,428,390
16 Duval	132,010,424,218	380,190,022	94,794,045	474,984,067
17 Escambia	36,663,819,215	108,935,540	26,327,555	135,263,095
18 Flagler	21,201,523,702	62,342,656	15,224,390	77,567,046
19 Franklin	4,408,584,219	7,499,531	3,165,716	10,665,247
20 Gadsden	2,963,002,783	8,522,070	2,127,673	10,649,743
21 Gilchrist	1,757,441,327	5,182,905	1,261,983	6,444,888
22 Glades	1,329,100,660	3,784,428	954,401	4,738,829
23 Gulf	4,944,356,883	11,287,373	3,550,444	14,837,817
24 Hamilton	1,437,004,380	4,242,037	1,031,884	5,273,921
25 Hardee	3,688,075,844	10,451,712	2,648,334	13,100,046
26 Hendry	5,437,510,181	16,051,530	3,904,567	19,956,097
27 Hernando	21,581,612,716	62,341,510	15,497,324	77,838,834
28 Highlands	10,052,781,395	30,235,550	7,218,701	37,454,251
29 Hillsborough	199,345,901,763	586,746,753	143,146,305	729,893,058
30 Holmes	937,150,776	2,625,222	672,949	3,298,171
31 Indian River	35,834,862,395	100,245,877	25,732,298	125,978,175
32 Jackson	2,754,495,992	8,189,447	1,977,948	10,167,395
33 Jefferson	1,369,413,679	4,154,253	983,349	5,137,602
34 Lafayette	441,665,129	1,356,371	317,151	1,673,522
35 Lake	52,714,148,232	154,245,815	37,852,976	192,098,791
36 Lee	176,800,932,328	513,260,179	126,957,213	640,217,392
37 Leon	30,005,966,362	88,865,670	21,546,684	110,412,354
38 Levy	4,093,951,342	11,932,067	2,939,785	14,871,852
39 Liberty	416,998,983	1,244,592	299,439	1,544,031
40 Madison	1,518,395,745	4,606,205	1,090,330	5,696,535
41 Manatee	80,537,823,134	232,490,145	57,832,600	290,322,745
42 Marion	45,376,490,434	131,860,451	32,583,950	164,444,401
43 Martin	44,217,795,730	113,975,790	31,751,915	145,727,705
44 Monroe	60,679,218,652	57,145,261	43,572,533	100,717,794
45 Nassau	21,813,617,977	62,467,222	15,663,923	78,131,145
46 Okaloosa	33,504,911,834	99,035,159	24,059,207	123,094,366
47 Okeechobee	5,325,489,087	15,828,206	3,824,127	19,652,333
48 Orange	266,820,031,856	791,494,942	191,598,128	983,093,070
49 Osceola	66,767,743,256	193,508,944	47,944,581	241,453,525
50 Palm Beach	390,267,917,135	1,136,335,289	280,243,586	1,416,578,875
51 Pasco	71,085,253,049	200,426,293	51,044,899	251,471,192
52 Pinellas	159,026,392,907	460,285,992	114,193,672	574,479,664
53 Polk	84,982,062,876	245,482,586	61,023,920	306,506,506
54 Putnam	8,746,409,609	26,247,625	6,280,622	32,528,247
55 St. Johns	69,061,870,770	200,025,278	49,591,948	249,617,226
56 St. Lucie	51,306,331,365	146,678,645	36,842,050	183,520,695
57 Santa Rosa	22,966,142,414	69,493,710	16,491,528	85,985,238
58 Sarasota	116,875,256,410	304,848,069	83,925,784	388,773,853
59 Seminole	64,681,874,994	184,731,435	46,446,761	231,178,196
60 Sumter	28,687,173,116	68,711,517	20,599,685	89,311,202
61 Suwannee	3,649,466,474	11,071,021	2,620,609	13,691,630
62 Taylor	1,978,542,073	5,618,426	1,420,751	7,039,177
63 Union	479,669,812	1,458,350	344,441	1,802,791
64 Volusia	75,447,438,872	216,636,758	54,177,297	270,814,055
65 Wakulla	3,085,187,960	9,261,487	2,215,412	11,476,899
66 Walton	54,574,927,467	75,444,380	39,189,164	114,633,544
67 Washington	1,801,922,264	5,445,553	1,293,924	6,739,477
69 FAMU Lab School	0	0	0	0
70 FAU Lab - Palm Beach	0	0	0	0
72 FSU Lab - Broward	0	0	0	0
73 FSU Lab - Leon	0	0	0	0
74 UF Lab School	0	0	0	0
75 Virtual School	0	0	0	0
76 FSU Lab - Bay	0	0	0	0
77 TSC Charter Schools	0	0	0	0
78 MDC Charter Schools	0	0	0	0
79 PHSC Charter School	0	0	0	0
80 UWF Charter School	0	0	0	0
State	3,971,866,011,512	11,127,838,800	2,852,117,542	13,979,956,342

2026-27 FEFP HB 5001E Calculation  
Grades PK-3 Class Size Reduction Allocation

District	2026-27 Grades PK-3 Unweighted FTE	2026-27 Grades PK-3 Weighted FTE	\$961.57 x WFTE	Comparable Wage Factor	Grades PK-3 Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	7,941.24	8,848.28	8,508,241		8,508,241
2 Baker	1,358.39	1,536.24	1,477,202		1,477,202
3 Bay	8,622.41	10,516.03	10,111,899		10,111,899
4 Bradford	865.49	986.10	948,204		948,204
5 Brevard	20,274.39	23,188.52	22,297,385		22,297,385
6 Broward	64,303.81	75,245.20	72,353,527	1.0233	74,039,364
7 Calhoun	629.63	738.24	709,869		709,869
8 Charlotte	4,666.23	5,316.21	5,111,908		5,111,908
9 Citrus	4,258.88	4,780.91	4,597,180		4,597,180
10 Clay	11,023.56	12,755.51	12,265,316		12,265,316
11 Collier	13,169.71	15,908.93	15,297,550	1.0430	15,955,345
12 Columbia	2,879.43	3,239.47	3,114,977		3,114,977
13 Dade	83,537.92	96,593.44	92,881,354	1.0362	96,243,659
14 DeSoto	1,203.95	1,346.94	1,295,177		1,295,177
15 Dixie	634.24	725.42	697,542		697,542
16 Duval	41,026.64	46,919.46	45,116,345	1.0075	45,454,718
17 Escambia	11,007.79	12,437.92	11,959,931		11,959,931
18 Flagler	3,689.72	4,205.77	4,044,142		4,044,142
19 Franklin	400.52	472.80	454,630		454,630
20 Gadsden	1,431.28	1,606.72	1,544,974		1,544,974
21 Gilchrist	813.44	992.17	954,041		954,041
22 Glades	612.94	708.94	681,695		681,695
23 Gulf	512.70	593.08	570,288		570,288
24 Hamilton	531.08	616.77	593,068		593,068
25 Hardee	1,243.05	1,401.96	1,348,083		1,348,083
26 Hendry	2,506.34	2,852.05	2,742,446		2,742,446
27 Hernando	6,781.88	8,020.86	7,712,618		7,712,618
28 Highlands	3,334.03	3,734.82	3,591,291		3,591,291
29 Hillsborough	61,486.60	70,666.53	67,950,815	1.0129	68,827,381
30 Holmes	784.09	869.95	836,518		836,518
31 Indian River	4,786.59	5,770.11	5,548,365		5,548,365
32 Jackson	1,835.79	2,076.89	1,997,075		1,997,075
33 Jefferson	223.95	248.89	239,325		239,325
34 Lafayette	356.71	398.19	382,888		382,888
35 Lake	13,702.32	15,349.33	14,759,455		14,759,455
36 Lee	30,627.01	36,823.11	35,407,998	1.0033	35,524,844
37 Leon	9,528.15	10,644.45	10,235,384		10,235,384
38 Levy	1,790.84	2,036.33	1,958,074		1,958,074
39 Liberty	332.68	384.15	369,387		369,387
40 Madison	590.19	671.19	645,396		645,396
41 Manatee	16,770.44	18,885.40	18,159,634	1.0002	18,163,266
42 Marion	13,615.45	15,975.90	15,361,946		15,361,946
43 Martin	5,086.00	5,886.79	5,660,561		5,660,561
44 Monroe	2,505.21	2,855.87	2,746,119	1.0261	2,817,793
45 Nassau	3,488.92	3,935.53	3,784,288		3,784,288
46 Okaloosa	8,888.03	10,175.08	9,784,052	1.0015	9,798,728
47 Okeechobee	1,731.40	1,928.31	1,854,205		1,854,205
48 Orange	56,034.28	70,462.78	67,754,895	1.0072	68,242,730
49 Osceola	19,856.40	23,329.24	22,432,697		22,432,697
50 Palm Beach	51,617.24	59,315.38	57,035,890	1.0310	58,804,003
51 Pasco	24,188.53	29,005.28	27,890,607		27,890,607
52 Pinellas	22,402.78	26,246.27	25,237,626	1.0003	25,245,197
53 Polk	35,005.16	41,455.57	39,862,432		39,862,432
54 Putnam	3,026.78	3,373.25	3,243,616		3,243,616
55 St. Johns	14,403.48	16,965.23	16,313,256		16,313,256
56 St. Lucie	13,893.57	15,555.99	14,958,173		14,958,173
57 Santa Rosa	7,913.47	9,715.50	9,342,133		9,342,133
58 Sarasota	12,605.83	15,136.17	14,554,487	1.0121	14,730,596
59 Seminole	16,052.38	18,102.75	17,407,061		17,407,061
60 Sumter	3,550.71	4,119.61	3,961,293		3,961,293
61 Suwannee	1,620.73	1,801.72	1,732,480		1,732,480
62 Taylor	763.06	856.75	823,825		823,825
63 Union	527.92	587.39	564,817		564,817
64 Volusia	16,617.05	19,130.44	18,395,257		18,395,257
65 Wakulla	1,662.64	1,926.83	1,852,782		1,852,782
66 Walton	3,480.13	3,880.68	3,731,545		3,731,545
67 Washington	963.05	1,140.24	1,096,421		1,096,421
69 FAMU Lab School	183.26	202.87	195,074		195,074
70 FAU Lab - Palm Beach	255.29	282.65	271,788	1.0310	280,213
72 FSU Lab - Broward	454.14	504.53	485,141	1.0233	496,445
73 FSU Lab - Leon	447.80	496.22	477,150		477,150
74 UF Lab School	238.14	263.62	253,489		253,489
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0
77 TSC Charter Schools	0.00	0.00	0		0
78 MDC Charter Schools	0.00	0.00	0		0
79 PHSC Charter School	0.00	0.00	0		0
80 UWF Charter School	60.00	66.42	63,867		63,867
State	785,214.88	915,794.14	880,600,170		890,187,231

2026-27 FEFP HB 5001E Calculation  
Grades 4-8 Class Size Reduction Allocation

District	2026-27	2026-27	\$918.10 x WFTE	Comparable Wage Factor	Grades 4-8 Class Size Reduction Allocation
	Grades 4-8 Unweighted FTE	Grades 4-8 Weighted FTE			
	-1-	-2-	-3-	-4-	-5-
1 Alachua	9,543.03	9,628.95	8,840,339		8,840,339
2 Baker	1,603.26	1,620.76	1,488,020		1,488,020
3 Bay	10,118.82	10,934.71	10,039,157		10,039,157
4 Bradford	1,022.47	1,044.78	959,213		959,213
5 Brevard	26,345.23	27,035.47	24,821,265		24,821,265
6 Broward	85,661.45	88,331.50	81,097,150	1.0233	82,986,714
7 Calhoun	689.01	718.77	659,903		659,903
8 Charlotte	6,184.72	6,361.08	5,840,108		5,840,108
9 Citrus	5,550.04	5,644.05	5,181,802		5,181,802
10 Clay	14,561.55	14,992.50	13,764,614		13,764,614
11 Collier	17,741.10	18,553.68	17,034,134	1.0430	17,766,602
12 Columbia	3,377.53	3,417.13	3,137,267		3,137,267
13 Dade	117,044.51	122,002.97	112,010,927	1.0362	116,065,723
14 DeSoto	1,419.15	1,439.94	1,322,009		1,322,009
15 Dixie	714.45	733.96	673,849		673,849
16 Duval	48,548.65	49,903.29	45,816,211	1.0075	46,159,833
17 Escambia	12,938.35	13,238.08	12,153,881		12,153,881
18 Flagler	4,987.59	5,191.95	4,766,729		4,766,729
19 Franklin	435.59	441.47	405,314		405,314
20 Gadsden	1,461.87	1,505.02	1,381,759		1,381,759
21 Gilchrist	982.63	1,029.26	944,964		944,964
22 Glades	783.06	797.90	732,552		732,552
23 Gulf	682.47	718.09	659,278		659,278
24 Hamilton	507.42	517.63	475,236		475,236
25 Hardee	1,613.53	1,634.41	1,500,552		1,500,552
26 Hendry	2,983.83	3,077.68	2,825,618		2,825,618
27 Hernando	8,741.37	8,929.71	8,198,367		8,198,367
28 Highlands	4,358.87	4,423.99	4,061,665		4,061,665
29 Hillsborough	78,616.91	81,225.23	74,572,884	1.0129	75,534,874
30 Holmes	1,010.80	1,013.11	930,136		930,136
31 Indian River	6,049.56	6,250.21	5,738,318		5,738,318
32 Jackson	2,153.50	2,254.28	2,069,654		2,069,654
33 Jefferson	268.18	274.12	251,670		251,670
34 Lafayette	415.95	416.89	382,747		382,747
35 Lake	17,981.94	18,313.12	16,813,275		16,813,275
36 Lee	38,109.95	40,309.62	37,008,262	1.0033	37,130,389
37 Leon	11,808.88	11,980.25	10,999,068		10,999,068
38 Levy	2,126.36	2,171.70	1,993,838		1,993,838
39 Liberty	416.23	435.62	399,943		399,943
40 Madison	681.03	681.35	625,547		625,547
41 Manatee	20,984.84	21,460.27	19,702,674	1.0002	19,706,615
42 Marion	17,596.53	18,526.56	17,009,235		17,009,235
43 Martin	6,507.12	6,836.13	6,276,251		6,276,251
44 Monroe	3,087.33	3,209.90	2,947,009	1.0261	3,023,926
45 Nassau	4,612.69	4,758.29	4,368,586		4,368,586
46 Okaloosa	11,316.41	11,681.78	10,725,042	1.0015	10,741,130
47 Okeechobee	2,194.61	2,216.67	2,035,125		2,035,125
48 Orange	74,058.37	78,657.78	72,215,708	1.0072	72,735,661
49 Osceola	27,215.24	28,442.83	26,113,362		26,113,362
50 Palm Beach	68,151.08	70,514.10	64,738,995	1.0310	66,745,904
51 Pasco	33,294.12	35,040.29	32,170,490		32,170,490
52 Pinellas	29,424.64	30,401.87	27,911,957	1.0003	27,920,331
53 Polk	43,124.42	45,193.49	41,492,143		41,492,143
54 Putnam	3,732.56	3,765.05	3,456,692		3,456,692
55 St. Johns	20,948.45	21,620.46	19,849,744		19,849,744
56 St. Lucie	18,360.10	18,654.09	17,126,320		17,126,320
57 Santa Rosa	10,749.93	11,284.20	10,360,024		10,360,024
58 Sarasota	17,309.65	18,121.97	16,637,781	1.0121	16,839,098
59 Seminole	22,392.85	22,705.18	20,845,626		20,845,626
60 Sumter	4,328.81	4,416.57	4,054,853		4,054,853
61 Suwannee	2,187.91	2,195.90	2,016,056		2,016,056
62 Taylor	782.28	796.09	730,890		730,890
63 Union	865.94	875.51	803,806		803,806
64 Volusia	21,849.79	22,654.95	20,799,510		20,799,510
65 Wakulla	1,963.23	2,011.14	1,846,428		1,846,428
66 Walton	4,875.46	4,940.54	4,535,910		4,535,910
67 Washington	1,157.03	1,209.24	1,110,203		1,110,203
69 FAMU Lab School	196.87	197.53	181,352		181,352
70 FAU Lab - Palm Beach	409.60	409.73	376,173	1.0310	387,834
72 FSU Lab - Broward	270.45	271.44	249,209	1.0233	255,016
73 FSU Lab - Leon	744.03	744.15	683,204		683,204
74 UF Lab School	610.11	610.11	560,142		560,142
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	0.00	0.00	0		0
77 TSC Charter Schools	25.00	25.00	22,953		22,953
78 MDC Charter Schools	71.15	71.72	65,846		65,846
79 PHSC Charter School	0.00	0.00	0		0
80 UWF Charter School	0.00	0.00	0		0
State	1,025,639.44	1,063,714.76	976,596,524		987,552,058

2026-27 FEFP HB 5001E Calculation  
Grades 9-12 Class Size Reduction Allocation

District	2026-27 Grades 9-12 Unweighted FTE	2026-27 Grades 9-12 Weighted FTE	\$920.31 x WFTE	Comparable Wage Factor	Grades 9-12 Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	7,995.65	7,873.78	7,246,318		7,246,318
2 Baker	1,169.56	1,173.34	1,079,837		1,079,837
3 Bay	7,629.33	8,198.43	7,545,097		7,545,097
4 Bradford	639.44	631.57	581,240		581,240
5 Brevard	20,636.62	20,637.27	18,992,686		18,992,686
6 Broward	72,299.07	73,075.08	67,251,727	1.0233	68,818,692
7 Calhoun	500.27	506.45	466,091		466,091
8 Charlotte	5,524.72	5,516.42	5,076,816		5,076,816
9 Citrus	4,370.78	4,472.87	4,116,427		4,116,427
10 Clay	10,840.56	10,940.10	10,068,283		10,068,283
11 Collier	14,014.43	14,316.17	13,175,314	1.0430	13,741,853
12 Columbia	2,230.59	2,232.89	2,054,951		2,054,951
13 Dade	101,979.47	103,374.59	95,136,669	1.0362	98,580,616
14 DeSoto	1,148.04	1,134.25	1,043,862		1,043,862
15 Dixie	412.51	415.76	382,628		382,628
16 Duval	35,028.87	35,694.92	32,850,392	1.0075	33,096,770
17 Escambia	10,058.65	10,174.04	9,363,271		9,363,271
18 Flagler	4,220.97	4,270.30	3,930,000		3,930,000
19 Franklin	255.40	260.01	239,290		239,290
20 Gadsden	1,088.24	1,149.37	1,057,777		1,057,777
21 Gilchrist	728.01	754.56	694,429		694,429
22 Glades	278.83	279.97	257,659		257,659
23 Gulf	529.83	532.31	489,890		489,890
24 Hamilton	444.24	440.19	405,111		405,111
25 Hardee	1,156.83	1,147.74	1,056,277		1,056,277
26 Hendry	2,441.05	2,463.09	2,266,806		2,266,806
27 Hernando	6,817.00	6,840.82	6,295,675		6,295,675
28 Highlands	3,215.43	3,206.93	2,951,370		2,951,370
29 Hillsborough	58,763.19	59,840.05	55,071,396	1.0129	55,781,817
30 Holmes	734.71	719.04	661,740		661,740
31 Indian River	4,920.33	4,925.18	4,532,692		4,532,692
32 Jackson	1,389.83	1,424.84	1,311,295		1,311,295
33 Jefferson	171.46	168.21	154,805		154,805
34 Lafayette	323.00	324.82	298,935		298,935
35 Lake	13,176.89	13,266.43	12,209,228		12,209,228
36 Lee	30,955.25	31,750.38	29,220,192	1.0033	29,316,619
37 Leon	8,460.05	8,400.85	7,731,386		7,731,386
38 Levy	1,255.95	1,265.26	1,164,431		1,164,431
39 Liberty	285.66	295.49	271,942		271,942
40 Madison	542.09	545.54	502,066		502,066
41 Manatee	15,316.15	15,409.51	14,181,526	1.0002	14,184,362
42 Marion	13,324.84	13,681.83	12,591,525		12,591,525
43 Martin	5,616.52	5,638.42	5,189,094		5,189,094
44 Monroe	2,529.26	2,585.77	2,379,710	1.0261	2,441,820
45 Nassau	3,688.46	3,724.70	3,427,879		3,427,879
46 Okaloosa	8,607.48	8,795.75	8,094,817	1.0015	8,106,959
47 Okeechobee	1,629.63	1,607.72	1,479,601		1,479,601
48 Orange	60,298.65	61,518.29	56,615,897	1.0072	57,023,531
49 Osceola	22,343.06	22,484.86	20,693,042		20,693,042
50 Palm Beach	55,719.12	56,429.33	51,932,477	1.0310	53,542,384
51 Pasco	23,971.69	24,405.41	22,460,543		22,460,543
52 Pinellas	24,416.48	24,861.42	22,890,213	1.0003	22,897,077
53 Polk	36,002.24	37,077.31	34,122,619		34,122,619
54 Putnam	2,565.05	2,532.98	2,331,127		2,331,127
55 St. Johns	15,649.26	15,845.35	14,582,634		14,582,634
56 St. Lucie	15,438.52	15,255.76	14,040,028		14,040,028
57 Santa Rosa	8,484.27	8,582.60	7,898,653		7,898,653
58 Sarasota	13,674.80	13,996.13	12,880,778	1.0121	13,036,635
59 Seminole	18,888.69	18,735.78	17,242,726		17,242,726
60 Sumter	2,789.30	2,776.31	2,555,066		2,555,066
61 Suwannee	1,574.13	1,548.62	1,425,210		1,425,210
62 Taylor	504.97	502.81	462,741		462,741
63 Union	442.46	444.05	408,664		408,664
64 Volusia	17,629.81	18,014.36	16,578,796		16,578,796
65 Wakulla	1,398.22	1,395.15	1,283,970		1,283,970
66 Walton	3,492.74	3,441.11	3,166,888		3,166,888
67 Washington	764.37	780.68	718,468		718,468
69 FAMU Lab School	146.19	142.79	131,411		131,411
70 FAU Lab - Palm Beach	664.72	641.45	590,333	1.0310	608,633
72 FSU Lab - Broward	0.00	0.00	0	1.0233	0
73 FSU Lab - Leon	653.25	642.29	591,106		591,106
74 UF Lab School	525.21	517.56	476,316		476,316
75 Virtual School	0.00	0.00	0		0
76 FSU Lab - Bay	383.00	374.68	344,822		344,822
77 TSC Charter Schools	354.01	341.72	314,488		314,488
78 MDC Charter Schools	94.85	93.63	86,169		86,169
79 PHSC Charter School	125.00	120.63	111,017		111,017
80 UWF Charter School	0.00	0.00	0		0

State 818,339.20 829,586.07 763,476,355 772,382,682

2026-27 FEFP HB 5001E Calculation  
Grades PK-12 Class Size Reduction Allocation

District	Grades PK-3 Class Size Reduction Allocation	Grades 4-8 Class Size Reduction Allocation	Grades 9-12 Class Size Reduction Allocation	Class Size Reduction Allocation
	-1-	-2-	-3-	-4-
1 Alachua	8,508,241	8,840,339	7,246,318	24,594,898
2 Baker	1,477,202	1,488,020	1,079,837	4,045,059
3 Bay	10,111,899	10,039,157	7,545,097	27,696,153
4 Bradford	948,204	959,213	581,240	2,488,657
5 Brevard	22,297,385	24,821,265	18,992,686	66,111,336
6 Broward	74,039,364	82,986,714	68,818,692	225,844,770
7 Calhoun	709,869	659,903	466,091	1,835,863
8 Charlotte	5,111,908	5,840,108	5,076,816	16,028,832
9 Citrus	4,597,180	5,181,802	4,116,427	13,895,409
10 Clay	12,265,316	13,764,614	10,068,283	36,098,213
11 Collier	15,955,345	17,766,602	13,741,853	47,463,800
12 Columbia	3,114,977	3,137,267	2,054,951	8,307,195
13 Dade	96,243,659	116,065,723	98,580,616	310,889,998
14 DeSoto	1,295,177	1,322,009	1,043,862	3,661,048
15 Dixie	697,542	673,849	382,628	1,754,019
16 Duval	45,454,718	46,159,833	33,096,770	124,711,321
17 Escambia	11,959,931	12,153,881	9,363,271	33,477,083
18 Flagler	4,044,142	4,766,729	3,930,000	12,740,871
19 Franklin	454,630	405,314	239,290	1,099,234
20 Gadsden	1,544,974	1,381,759	1,057,777	3,984,510
21 Gilchrist	954,041	944,964	694,429	2,593,434
22 Glades	681,695	732,552	257,659	1,671,906
23 Gulf	570,288	659,278	489,890	1,719,456
24 Hamilton	593,068	475,236	405,111	1,473,415
25 Hardee	1,348,083	1,500,552	1,056,277	3,904,912
26 Hendry	2,742,446	2,825,618	2,266,806	7,834,870
27 Hernando	7,712,618	8,198,367	6,295,675	22,206,660
28 Highlands	3,591,291	4,061,665	2,951,370	10,604,326
29 Hillsborough	68,827,381	75,534,874	55,781,817	200,144,072
30 Holmes	836,518	930,136	661,740	2,428,394
31 Indian River	5,548,365	5,738,318	4,532,692	15,819,375
32 Jackson	1,997,075	2,069,654	1,311,295	5,378,024
33 Jefferson	239,325	251,670	154,805	645,800
34 Lafayette	382,888	382,747	298,935	1,064,570
35 Lake	14,759,455	16,813,275	12,209,228	43,781,958
36 Lee	35,524,844	37,130,389	29,316,619	101,971,852
37 Leon	10,235,384	10,999,068	7,731,386	28,965,838
38 Levy	1,958,074	1,993,838	1,164,431	5,116,343
39 Liberty	369,387	399,943	271,942	1,041,272
40 Madison	645,396	625,547	502,066	1,773,009
41 Manatee	18,163,266	19,706,615	14,184,362	52,054,243
42 Marion	15,361,946	17,009,235	12,591,525	44,962,706
43 Martin	5,660,561	6,276,251	5,189,094	17,125,906
44 Monroe	2,817,793	3,023,926	2,441,820	8,283,539
45 Nassau	3,784,288	4,368,586	3,427,879	11,580,753
46 Okaloosa	9,798,728	10,741,130	8,106,959	28,646,817
47 Okeechobee	1,854,205	2,035,125	1,479,601	5,368,931
48 Orange	68,242,730	72,735,661	57,023,531	198,001,922
49 Osceola	22,432,697	26,113,362	20,693,042	69,239,101
50 Palm Beach	58,804,003	66,745,904	53,542,384	179,092,291
51 Pasco	27,890,607	32,170,490	22,460,543	82,521,640
52 Pinellas	25,245,197	27,920,331	22,887,077	76,052,605
53 Polk	39,862,432	41,492,143	34,122,619	115,477,194
54 Putnam	3,243,616	3,456,692	2,331,127	9,031,435
55 St. Johns	16,313,256	19,849,744	14,582,634	50,745,634
56 St. Lucie	14,958,173	17,126,320	14,040,028	46,124,521
57 Santa Rosa	9,342,133	10,360,024	7,898,653	27,600,810
58 Sarasota	14,730,596	16,839,098	13,036,635	44,606,329
59 Seminole	17,407,061	20,845,626	17,242,726	55,495,413
60 Sumter	3,961,293	4,054,853	2,555,066	10,571,212
61 Suwannee	1,732,480	2,016,056	1,425,210	5,173,746
62 Taylor	823,825	730,890	462,741	2,017,456
63 Union	564,817	803,806	408,664	1,777,287
64 Volusia	18,395,257	20,799,510	16,578,796	55,773,563
65 Wakulla	1,852,782	1,846,428	1,283,970	4,983,180
66 Walton	3,731,545	4,535,910	3,166,888	11,434,343
67 Washington	1,096,421	1,110,203	718,468	2,925,092
69 FAMU Lab School	195,074	181,352	131,411	507,837
70 FAU Lab - Palm Beach	280,213	387,834	608,633	1,276,680
72 FSU Lab - Broward	496,445	255,016	0	751,461
73 FSU Lab - Leon	477,150	683,204	591,106	1,751,460
74 UF Lab School	253,489	560,142	476,316	1,289,947
75 Virtual School	0	0	0	0
76 FSU Lab - Bay	0	0	344,822	344,822
77 TSC Charter Schools	0	22,953	314,488	337,441
78 MDC Charter Schools	0	65,846	86,169	152,015
79 PHSC Charter School	0	0	111,017	111,017
80 UWF Charter School	63,867	0	0	63,867

State 890,187,231 987,552,058 772,382,682 2,650,121,971

2026-27 FEFP HB 5001E Calculation  
State-Funded Discretionary Supplement Base Calculation

District	2025-26 State-Funded Supplement Base	2025-26 Scholarship Unweighted FTE	2025-26 Base Funds Per FTE	2026-27 Scholarship Unweighted FTE	2026-27 State-Funded Supplement Base
	-1-	-2-	-3-	-4-	-5-
1 Alachua	5,902,070	5,379.75	1,097.09	6,141.25	6,737,504
2 Baker	452,891	323.75	1,398.89	378.00	528,780
3 Bay	2,094,539	1,766.50	1,185.70	2,049.50	2,430,092
4 Bradford	757,961	570.50	1,328.59	647.25	859,930
5 Brevard	13,884,874	11,948.50	1,162.06	13,796.50	16,032,361
6 Broward	56,312,323	48,361.25	1,164.41	55,080.50	64,136,285
7 Calhoun	77,979	58.50	1,332.97	69.75	92,975
8 Charlotte	1,918,124	1,736.00	1,104.91	1,983.75	2,191,865
9 Citrus	2,212,848	1,944.25	1,138.15	2,215.25	2,521,287
10 Clay	3,541,171	3,135.75	1,129.29	3,610.75	4,077,584
11 Collier	4,500,083	4,311.25	1,043.80	4,909.75	5,124,797
12 Columbia	1,660,283	1,551.00	1,070.46	1,748.50	1,871,699
13 Dade	75,838,986	72,128.00	1,051.45	82,469.75	86,712,819
14 DeSoto	836,516	678.50	1,232.89	762.25	939,770
15 Dixie	298,357	207.25	1,439.60	232.25	334,347
16 Duval	29,559,494	25,549.50	1,156.95	28,796.00	33,315,532
17 Escambia	7,529,763	6,298.00	1,195.58	7,054.50	8,434,219
18 Flagler	2,213,058	2,169.75	1,019.96	2,472.75	2,522,106
19 Franklin	28,684	30.00	956.13	37.25	35,616
20 Gadsden	1,297,460	914.00	1,419.54	1,031.75	1,464,610
21 Gilchrist	470,702	342.75	1,373.31	394.25	541,427
22 Glades	203,806	134.25	1,518.11	152.75	231,891
23 Gulf	40,532	27.25	1,487.41	33.50	49,828
24 Hamilton	394,883	253.75	1,556.19	283.25	440,791
25 Hardee	237,319	191.00	1,242.51	225.00	279,565
26 Hendry	499,388	742.00	673.03	831.50	559,624
27 Hernando	3,956,331	3,584.25	1,103.81	4,117.25	4,544,662
28 Highlands	2,033,350	1,683.00	1,208.17	1,896.75	2,291,596
29 Hillsborough	31,885,835	27,891.25	1,143.22	31,643.25	36,175,196
30 Holmes	239,097	198.50	1,204.52	228.25	274,932
31 Indian River	2,481,055	2,315.00	1,071.73	2,646.00	2,835,798
32 Jackson	598,850	434.50	1,378.25	491.75	677,754
33 Jefferson	787,710	434.75	1,811.87	490.00	887,816
34 Lafayette	117,270	76.25	1,537.97	86.50	133,034
35 Lake	8,825,583	7,978.00	1,106.24	9,157.50	10,130,393
36 Lee	12,447,966	10,230.00	1,216.81	11,661.75	14,190,134
37 Leon	4,650,168	4,060.75	1,145.15	4,690.75	5,371,612
38 Levy	1,102,180	816.75	1,349.47	931.50	1,257,031
39 Liberty	53,324	33.00	1,615.88	41.00	66,251
40 Madison	326,097	246.75	1,321.57	279.00	368,718
41 Manatee	5,984,214	5,359.75	1,116.51	6,178.50	6,898,357
42 Marion	8,294,013	7,790.00	1,064.70	8,832.50	9,403,963
43 Martin	1,193,204	1,014.75	1,175.86	1,280.25	1,505,395
44 Monroe	873,798	851.00	1,026.79	982.00	1,008,308
45 Nassau	2,297,430	1,798.00	1,277.77	2,048.75	2,617,831
46 Okaloosa	3,823,575	3,061.75	1,248.82	3,535.00	4,414,579
47 Okeechobee	728,412	576.75	1,262.96	659.50	832,922
48 Orange	36,580,924	30,707.50	1,191.27	34,742.25	41,387,400
49 Osceola	13,474,639	11,755.00	1,146.29	13,361.50	15,316,154
50 Palm Beach	31,716,770	28,851.00	1,099.33	32,951.25	36,224,298
51 Pasco	10,841,628	9,667.25	1,121.48	11,177.50	12,535,343
52 Pinellas	19,626,811	16,738.00	1,172.59	18,917.50	22,182,471
53 Polk	19,862,259	17,431.75	1,139.43	19,936.25	22,715,961
54 Putnam	1,450,009	1,044.75	1,387.90	1,179.50	1,637,028
55 St. Johns	7,264,779	5,842.25	1,243.49	6,734.50	8,374,283
56 St. Lucie	8,449,834	7,021.75	1,203.38	8,166.25	9,827,102
57 Santa Rosa	3,543,457	3,259.25	1,087.20	3,711.00	4,034,599
58 Sarasota	4,837,195	4,690.75	1,031.22	5,341.00	5,507,746
59 Seminole	13,066,582	10,932.00	1,195.26	12,553.25	15,004,398
60 Sumter	342,703	350.00	979.15	430.75	421,769
61 Suwannee	1,339,923	1,069.50	1,252.85	1,205.00	1,509,684
62 Taylor	804,123	564.00	1,425.75	624.75	890,737
63 Union	313,536	209.00	1,500.17	236.25	354,415
64 Volusia	10,256,940	9,967.00	1,029.09	11,309.75	11,638,751
65 Wakulla	466,372	362.00	1,288.32	421.00	542,383
66 Walton	510,344	534.75	954.36	669.75	639,183
67 Washington	613,401	395.75	1,549.97	445.00	689,737
69 FAMU Lab School	0	0.00	0.00	0.00	0
70 FAU Lab - Palm Beach	0	0.00	0.00	0.00	0
72 FSU Lab - Broward	0	0.00	0.00	0.00	0
73 FSU Lab - Leon	0	0.00	0.00	0.00	0
74 UF Lab School	0	0.00	0.00	0.00	0
75 Virtual School	0	0.00	0.00	0.00	0
76 FSU Lab - Bay	0	0.00	0.00	0.00	0
77 TSC Charter Schools	0	0.00	0.00	0.00	0
78 MDC Charter Schools	0	0.00	0.00	0.00	0
79 PHSC Charter School	0	0.00	0.00	0.00	0
80 UWF Charter School	0	0.00	0.00	0.00	0
State	490,825,785	432,581.00	1,134.64	493,399.25	559,787,028

2026-27 FEFP HB 5001E Calculation  
State-Funded Discretionary Supplement

District	Appropriated 2026-27 Unweighted FTE	2026-27 Scholarship FTE	Appropriated 0.748 Discretionary Local Effort	Appropriated 0.748 DLE Per FTE	Scholarship DLE Supplement	State-Funded Discretionary Supplement Base	State-Funded Discretionary Supplement
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	31,875.67	6,141.25	22,139,698	694.56	4,265,467	6,737,504	11,002,971
2 Baker	4,567.79	378.00	1,378,560	301.80	114,080	528,780	642,860
3 Bay	28,628.17	2,049.50	25,508,211	891.02	1,826,145	2,430,092	4,256,237
4 Bradford	3,218.84	647.25	1,374,748	427.09	276,434	859,930	1,136,364
5 Brevard	81,746.73	13,796.50	59,484,162	727.66	10,039,161	16,032,361	26,071,522
6 Broward	278,395.90	55,080.50	258,834,389	929.73	51,209,993	64,136,285	115,346,278
7 Calhoun	1,936.75	69.75	562,546	290.46	20,260	92,975	113,235
8 Charlotte	18,600.85	1,983.75	26,765,624	1,438.95	2,854,517	2,191,865	5,046,382
9 Citrus	16,583.61	2,215.25	13,544,137	816.72	1,809,239	2,521,287	4,330,526
10 Clay	41,081.70	3,610.75	16,603,867	404.17	1,459,357	4,077,584	5,536,941
11 Collier	51,248.38	4,909.75	133,473,598	2,604.45	12,787,198	5,124,797	17,911,995
12 Columbia	10,347.74	1,748.50	3,864,146	373.43	652,942	1,871,699	2,524,641
13 Dade	385,976.28	82,469.75	427,592,916	1,107.82	91,361,638	86,712,819	178,074,457
14 DeSoto	4,533.39	762.25	2,328,860	513.71	391,575	939,770	1,331,345
15 Dixie	2,543.97	232.25	661,619	260.07	60,401	334,347	394,748
16 Duval	155,721.09	28,796.00	94,794,045	608.74	17,529,277	33,315,532	50,844,809
17 Escambia	41,479.10	7,054.50	26,327,555	634.72	4,477,632	8,434,219	12,911,851
18 Flagler	15,590.66	2,472.75	15,224,390	976.51	2,414,665	2,522,106	4,936,771
19 Franklin	1,135.17	37.25	3,165,716	2,788.76	103,881	35,616	139,497
20 Gadsden	5,034.77	1,031.75	2,127,673	422.60	436,018	1,464,610	1,900,628
21 Gilchrist	2,978.49	394.25	1,261,983	423.70	167,044	541,427	708,471
22 Glades	1,937.43	152.75	954,401	492.61	75,246	231,891	307,137
23 Gulf	1,758.50	33.50	3,550,444	2,019.02	67,637	49,828	117,465
24 Hamilton	1,769.24	283.25	1,031,884	583.24	165,203	440,791	605,994
25 Hardee	4,320.43	225.00	2,648,334	612.98	137,921	279,565	417,486
26 Hendry	15,529.59	831.50	3,904,567	251.43	209,064	559,624	768,688
27 Hernando	26,938.29	4,117.25	15,497,324	575.29	2,368,613	4,544,662	6,913,275
28 Highlands	13,066.60	1,896.75	7,218,701	552.45	1,047,860	2,291,596	3,339,456
29 Hillsborough	237,342.94	31,643.25	143,146,305	603.12	19,084,677	36,175,196	55,259,873
30 Holmes	2,780.48	228.25	672,949	242.03	55,243	274,932	330,175
31 Indian River	18,432.07	2,646.00	25,732,298	1,396.06	3,693,975	2,835,798	6,529,773
32 Jackson	5,975.46	491.75	1,977,948	331.01	162,774	677,754	840,528
33 Jefferson	1,159.40	490.00	983,349	848.15	415,594	887,816	1,303,410
34 Lafayette	1,182.75	86.50	317,151	268.15	23,195	133,034	156,229
35 Lake	54,333.39	9,157.50	37,852,976	696.68	6,379,847	10,130,393	16,510,240
36 Lee	112,078.73	11,661.75	126,957,213	1,132.75	13,209,847	14,190,134	27,399,981
37 Leon	34,723.71	4,690.75	21,546,684	620.52	2,910,704	5,371,612	8,282,316
38 Levy	6,137.78	931.50	2,939,785	478.97	446,161	1,257,031	1,703,192
39 Liberty	1,131.68	41.00	299,439	264.60	10,849	66,251	77,100
40 Madison	2,114.75	279.00	1,090,330	515.58	143,847	368,718	512,565
41 Manatee	59,533.92	6,178.50	57,832,600	971.42	6,001,918	6,898,357	12,900,275
42 Marion	54,389.54	8,832.50	32,583,950	599.08	5,291,374	9,403,963	14,695,337
43 Martin	18,505.64	1,280.25	31,751,915	1,715.80	2,196,653	1,505,395	3,702,048
44 Monroe	9,127.73	982.00	43,572,533	4,773.64	4,687,714	1,008,308	5,696,022
45 Nassau	13,958.53	2,048.75	15,663,923	1,122.18	2,299,066	2,617,831	4,916,897
46 Okaloosa	32,991.39	3,535.00	24,059,207	729.26	2,577,934	4,414,579	6,992,513
47 Okeechobee	6,257.61	659.50	3,824,127	611.12	403,034	832,922	1,235,956
48 Orange	228,198.25	34,742.25	191,598,128	839.61	29,169,941	41,387,400	70,557,341
49 Osceola	85,481.45	13,361.50	47,944,581	560.88	7,494,198	15,316,154	22,810,352
50 Palm Beach	208,856.94	32,951.25	280,243,586	1,341.80	44,213,987	36,224,298	80,438,285
51 Pasco	94,833.27	11,177.50	51,044,899	538.26	6,016,401	12,535,343	18,551,744
52 Pinellas	95,815.41	18,917.50	114,193,672	1,191.81	22,546,066	22,182,471	44,728,537
53 Polk	134,218.93	19,936.25	61,023,920	454.66	9,064,215	22,715,961	31,780,176
54 Putnam	10,591.63	1,179.50	6,280,622	592.98	699,420	1,637,028	2,336,448
55 St. Johns	58,138.33	6,734.50	49,591,948	853.00	5,744,529	8,374,283	14,118,812
56 St. Lucie	56,157.24	8,166.25	36,842,050	656.05	5,357,468	9,827,102	15,184,570
57 Santa Rosa	31,250.02	3,711.00	16,491,528	527.73	1,958,406	4,034,599	5,993,005
58 Sarasota	49,131.22	5,341.00	83,925,784	1,708.20	9,123,496	5,507,746	14,631,242
59 Seminole	70,843.91	12,553.25	46,446,761	655.62	8,230,162	15,004,398	23,234,560
60 Sumter	11,165.69	430.75	20,599,685	1,844.91	794,695	421,769	1,216,464
61 Suwannee	6,735.20	1,205.00	2,620,609	389.09	468,853	1,509,684	1,978,537
62 Taylor	2,677.18	624.75	1,420,751	530.69	331,549	890,737	1,222,286
63 Union	2,072.57	236.25	344,441	166.19	39,262	354,415	393,677
64 Volusia	68,199.95	11,309.75	54,177,297	794.39	8,984,352	11,638,751	20,623,103
65 Wakulla	5,447.31	421.00	2,215,412	406.70	171,221	542,383	713,604
66 Walton	12,518.08	669.75	39,189,164	3,130.61	2,096,726	639,183	2,735,909
67 Washington	3,375.03	445.00	1,293,924	383.38	170,604	689,737	860,341
69 FAMU Lab School	526.32	0.00	0	0.00	0	0	0
70 FAU Lab - Palm Beach	1,329.61	0.00	0	0.00	0	0	0
72 FSU Lab - Broward	724.59	0.00	0	0.00	0	0	0
73 FSU Lab - Leon	1,845.08	0.00	0	0.00	0	0	0
74 UF Lab School	1,384.39	0.00	0	0.00	0	0	0
75 Virtual School	52,579.21	0.00	0	0.00	0	0	0
76 FSU Lab - Bay	390.78	0.00	0	0.00	0	0	0
77 TSC Charter Schools	388.63	0.00	0	0.00	0	0	0
78 MDC Charter Schools	166.00	0.00	0	0.00	0	0	0
79 FHSC Charter School	125.00	0.00	0	0.00	0	0	0
80 UWF Charter School	60.00	0.00	0	0.00	0	0	0
State	3,215,929.85	493,399.25	2,852,117,542	886.87	440,998,425	559,787,028	1,000,785,453

## 2026 FINAL CONFERENCE REPORT FOR HB 5205E – FLORIDA RETIREMENT SYSTEM BILL

Florida House of Representatives

Final Bill Analysis

**ANALYSIS EFFECT OF THE BILL:** The conference report on HB 2505E establishes the contribution rates paid by employers that participate in the Florida Retirement System (FRS), beginning July 1, 2026. These rates are intended to fund the full normal cost and the amortization of the unfunded actuarial liability (UAL) of the FRS taking into account the changes to the FRS made by the bill. With these modifications to employer contribution rates, the FRS Trust Fund will receive roughly \$20.5 million more in revenue on an annual basis beginning July 1, 2026, when compared to the employer contributions that would be generated based on the current statutory contribution rates. The public employers that will experience changes to contributions paid to the FRS include state agencies, state universities and colleges, school districts, counties, municipalities, and other governmental entities that participate in the FRS.

The bill amends s. 121.053, F.S., to allow an elected officer, other than an officer serving as a legislator, to remain in office and receive his or her accumulated Deferred Retirement Option Program (DROP) proceeds after attaining the age of 59½ years. This is the only instance of an in-service distribution in the FRS plan. (Section 1).

The bill amends s. 121.091, F.S., to require the Division of Retirement and the State Board of Administration to take steps to recoup DROP proceeds from an elected officer whose retirement benefits are subject to forfeiture. (Section 2).

The bill amends s. 121.101, F.S., to establish an alternative cost-of-living adjustment for Special Risk Class members. Beginning July 1, 2026, and each July 1 thereafter (there is only one adjustment each calendar year), an eligible special risk class member who has been retired for at least 5 years will receive a cost-of-living increase of no less than 1.5%. To be eligible for this alternative cost-of-living increase, a retiree initially enrolled in the FRS prior to July 1, 2011, must complete service of at least 72 calendar months (equivalent to the 6-year vesting period) in the Special Risk Class, and a retiree initially enrolled in the FRS on or after July 1, 2011, must complete service of at least 96 calendar months (equivalent to the 8-year vesting period) in the Special Risk Class. (Section 3).

The bill amends s. 121.71, F.S., to set the employer-paid normal cost contribution rates to the FRS Trust Fund for each membership class and subclass of the FRS. The bill also

updates the employer-paid contribution rates for each membership class to address the unfunded actuarial liabilities of the FRS. These rates are based on the combination of the blended rates recommended from the Actuarial Valuation and changes associated with the implementation of the alternative cost-of-living adjustment for Special Risk Class retirees and beneficiaries. (Section 4).

The bill amends s. 121.73, F.S., to increase the allocation from the FRS Contributions Clearing Trust Fund to fund disability coverage for members of the FRS investment plan. This change is associated with the implementation of the alternative cost-of-living adjustment for certain Special Risk Class retirees. (Section 5).

The bill amends s. 121.735, F.S., to increase the allocation from the FRS Contributions Clearing Trust Fund to fund in-line-of-duty death benefits for members of the FRS investment plan. This change is associated with the implementation of the alternative cost-of-living adjustment for certain Special Risk Class retirees. (Section 6).

The bill also provides for Legislative findings and that the Legislature determines and declares that the act fulfills an important state interest. (Section 7). Subject to the Governor’s veto powers, the effective date of this bill is July 1, 2026. (Section 8).

The modifications made to the FRS in the bill will increase the total employer contributions anticipated to be paid into the FRS Trust Fund in Fiscal Year 2026-27 by approximately \$20.5 million when compared to employer contributions that would be generated if the current statutory contribution rates remained in effect. The impacts of this bill by employer group for Fiscal Year 2026-27 are noted below.

<b>Employer Group</b>	<b>Change in Contributions</b>
<b>State Agencies</b>	\$18.1 m
<b>Universities</b>	(\$26.5) m
<b>Colleges</b>	(\$6.1) m
<b>School Boards</b>	(\$70.0) m
<b>Counties</b>	\$102.5 m
<b>Other</b>	\$2.5 m
<b>Total</b>	\$20.5 m

## YOUR ARROW GROUP TEAM

### **Kim McDougal**

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### **Focus**

- Government Affairs and Lobbying
- Education
- Healthcare

***Go-to education lobbyist committed to creating lasting impact and meaningful change in the lives of students and people with disabilities. Known throughout Florida for nearly three decades of servant leadership within the executive and legislative branches.***

Kim McDougal, Ph.D. is regarded by clients and colleagues alike as one of the top education lobbyists and consultants in Florida. She collaborates with state and local governments, nonprofit organizations, industry associations, and major corporations adjacent to the education sector in the areas of funding and appropriations, legislative advancement, and business development. Her immersive career and decades of changemaking experience covers the spectrum of K-20 education, as well as community human services and the critical funding that supports vital programs and offerings. Notable client relationships include several school districts, universities and colleges, and state association groups.

A loyal and passionate advocate, Kim helps clients navigate the state budget development, review, and recommendation process. She works to raise awareness, amplify voice, and advocate for appropriations and policy that serve immediate client needs and long-term objectives. Her valuable dual perspective and insider knowledge provide the foundation for long-standing client relationships built on trust and mutual understanding. Grounded by more than thirty years of experience in the education field, she helps create possibilities, cultivate conditions for growth, and build resilience to change - bill by bill, budget by budget, line item by line item.

Kim collaborates frequently with her colleagues in the government affairs and lobbying practice to deliver the diverse expertise necessary for meaningful client engagements. In addition to her lobbying and consulting endeavors, Kim is guided to serve the community in which she and her clients operate, honoring the known-for tradition of service at Arrow Group.

Prior to joining Arrow Group, Kim served as chief of staff to Florida Governor Rick Scott, where she was responsible for directly serving and advising the Governor on issues pertaining to 100,000+ executive branch employees and administering an \$83 billion state budget. She also served as Governor Scott's deputy chief of staff, legislative affairs director, education policy coordinator, and as policy advisor during his successful re-election campaign. Kim has served as a senior advisor or in a leadership role for many of Florida's Commissioners of Education, including Florida's first appointed Commissioner Jim Horne. She also served in several roles under the Governor Jeb Bush Administration within the Executive Office of the Governor, including education policy

## Notable Work

- Helped secure over \$36 million for a new middle/high school for the Levy County School District
- Helped amend tax-related legislation to save client \$17 million
- Helped secure legislation to create a military family-friendly school designation program
- Helped secure funding for a panic alert system for K-12 students
- Helped secure over \$13 million for a new health science center at a Florida state college
- Helped pass legislation to expedite the service of lifesaving domestic violence injunctions
- Helped secure state funding for local economic development projects throughout Florida
- Helped secure over \$400 million in funding for local agencies that provide services to individuals with developmental disabilities and autism, as well as legally blind Floridians

## Recognition

- *The News Service of Florida*, 50 Under 50, 2025

## Insights

- "2022 Legislative Session Wrap-Up," Tampa, Apr 19, 2022
- Florida School Boards Association Annual Day in the Legislature, Feb 2, 2022
- "2021 Legislative Session Review," Florida School Boards Association/Florida Association of District School Superintendents Annual Summer Conference, June 11, 2021
- Florida School Boards Association Annual Day in the Legislature, Mar 5, 2021
- "Recapping One of the Most Historic Elections in the History of the United States," Nov 12, 2020
- "Legislative Session and Legislative Budget Request Process," Florida School Boards Association, Sept 2020
- "Who's in and Who's Out?" Post-Election Pop-Up Forum, Aug 19, 2020
- "The Appointments Process," Central Florida Political Leadership Institute, Orlando Economic Partnership, Aug 13, 2020

- Moderator, "Kitchen Table Talk on Reopening Florida Schools," COVID-19 Virtual Pop-up Forum, June 18, 2020
- COVID-19 Task Force Insight: Reopening Florida's Schools, June 16, 2020
- "2020 Legislative Session Wrap-Up," Florida School Boards Association, Apr 1, 2020
- Florida Commission on the Status of Women, 2020 LEAD Summit Speaker, Mar 2020
- "Advocacy 101," Florida Nurses' Association Advocacy Days, Jan 22, 2020
- "Election Laws for 2020 Legislative Session," Florida School Boards Association, Dec 4, 2019
- Central Florida Political Leadership Institute, Orlando Economic Partnership, Aug 2019
- "Getting the Most from Your City's Contract Lobbyist," FLCities 93rd Annual Conference, Aug 15-17, 2019
- "2019 Legislative Session Wrap-Up," Jacksonville, May 13, 2019
- "Questions for the Governor's Office," Florida State University class Florida Legislative Practice: From Bill Drafting to the Governor's Desk, Apr 10, 2019
- "Advocacy 101," Florida Nurses' Association Advocacy Days, Mar 13, 2019
- Government Affairs and Lobbying Insight: First Steps Taken in the DeSantis Education Plan, Feb 7, 2019
- "Current Education and Political Issues," Florida School Board Association Meeting, Nov 28, 2018
- State and Federal Appropriations Presentation "Bringing Home the Bacon," Florida League of Cities, Nov 15, 2018
- "Executive Branch Insight—Pulling Back the Curtain," Florida Agency of Professional Lobbyists (FAPL) Retreat, Sept 5-7, 2018
- "Facility Security Projects and Emergency Preparedness," Florida School Board Association Summer Conference, 2018
- "Building the Foundation for Successful Legislative Advocacy," Florida School Board Association Summer Conference, 2018
- "2018 Legislative Session Wrap-Up," Miami, Apr 10, 2018
- "In Focus: Session 2018," Pensacola Chamber Gopher Club Breakfast, Apr 6, 2018
- "Constitution Revision Commission," The Florida Bar's Education Law Committee Meeting, Jan 19, 2018
- "Constitution Revision Commission," Florida School Board Association Conference, Nov 29, 2017

## Media

- "Leadership Florida Selects its 2023-2024 Education Class," *Leadership Florida*, June 22, 2023

## Affiliations

- Association of Florida Colleges (AFC), January 2019-present
  - Education and Workforce Development, December 2018-January 2019
- Florida Association of Intergovernmental Relations (FAIR), January 2019
- Florida Sports Foundation, Board of Directors, December 2018-2023
- Florida Association of Professional Lobbyists
  - Designated Professional Lobbyist
  - Board of Directors, 2021-2022
- Florida Education Legislative Liaisons
  - Board of Directors, 2021-2024
- Governor-Elect Ron DeSantis' Transition Advisory Committee
- Leadership Florida, Education Class 8
- Orlando Economic Development Council
  - Political Leadership Institute Class, November 2018

## Credentials

- Ph.D., Florida State University, 1991
- M.S., Florida State University, 1985
- B.S., Tulane University, 1984