

# SENATE

2026-2027 FEFP - SPB 2500, FEBRUARY 13, 2026  
Public Schools Funding Summary, Comparison with 2025-2026 Third Calculation  
STATEWIDE

	2025-2026 Third Calculation -1-	2026-2027 SPB 2500 Calculation -2-	Difference -3-	Percentage Difference -4-
<b>Major FEFP Formula Components</b>				
Unweighted Total FTE	3,188,446.61	3,211,090.32	22,643.71	0.71%
Unweighted District FTE	2,755,865.61	2,722,240.57	(33,625.04)	-1.22%
Unweighted Scholarship FTE	432,581.00	488,849.75	56,268.75	13.01%
Weighted Total FTE	3,415,442.46	3,430,665.77	15,223.31	0.45%
Weighted District FTE	2,946,925.25	2,900,809.23	(46,116.02)	-1.56%
Weighted Scholarship FTE	468,517.21	529,856.54	61,339.33	13.09%
School Taxable Value (Tax Roll)	3,827,738,074,700	3,971,866,011,512	144,127,936,812	3.77%
Required Local Effort Millage	3.092	3.092	0.000	0.00%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	3.840	3.840	0.000	0.00%
Base Student Allocation	5,372.60	5,422.60	50.00	0.93%
<b>FEFP Detail</b>				
WFTE x BSA + CWF + SDF (Base FEFP)	18,585,125,437	15,927,751,411	(2,657,374,026)	-14.30%
Classroom Teacher and Other Instructional Personnel Salary Increase	1,356,579,107	1,457,389,257 *	100,810,150	7.43%
DJJ Supplemental Allocation	2,590,153	2,511,508	(78,645)	-3.04%
Educational Enrichment Allocation	837,369,104	713,455,952	(123,913,152)	-14.80%
ESE Guaranteed Allocation	1,399,805,712	1,124,983,978	(274,821,734)	-19.63%
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%
Student Transportation Allocation	565,994,313	565,994,313	0	0.00%
Federally-Connected Student Supplement	17,173,097	17,239,891	66,794	0.39%
Academic Acceleration Options Supplement	596,771,896	596,771,896	0	0.00%
Declining Enrollment Supplement		25,017,321	25,017,321	
.748 Mill Discretionary Compression	468,729,396	495,996,272	27,266,876	5.82%
State-Funded Discretionary Contribution	49,430,597	59,296,480	9,865,883	19.96%
<b>Total FEFP</b>	<b>22,992,989,705</b>	<b>19,999,019,022</b>	<b>(2,993,970,683)</b>	<b>-13.02%</b>
Less: Required Local Effort	10,909,379,489	11,195,422,835	286,043,346	2.62%
Gross State FEFP Funds	12,083,610,216	8,803,596,187	(3,280,014,029)	-27.14%
Proration to Appropriation	0	0	0	
Educational Enrollment Stabilization Program	6,809,059	0	(6,809,059)	-100.00%
Net State FEFP Funds	12,090,419,275	8,803,596,187	(3,286,823,088)	-27.19%
<b>State Categorical Programs</b>				
Class Size Reduction Allocation	2,685,156,882	2,652,535,410	(32,621,472)	-1.21%
State-Funded Discretionary Supplement	859,833,303	0	(859,833,303)	-100.00%
Scholarship Funding Allocation		4,482,590,649	4,482,590,649	
Total State Categorical Funding	3,544,990,185	7,135,126,059	3,590,135,874	101.27%
<b>Total State Funding</b>	<b>15,635,409,460</b>	<b>15,938,722,246</b>	<b>303,312,786</b>	<b>1.94%</b>
<b>Local Funding</b>				
Required Local Effort	10,909,379,489	11,195,422,835	286,043,346	2.62%
.748 Mill Discretionary Local Effort	2,748,622,155	2,852,117,542	103,495,387	3.77%
Total Local Funding	13,658,001,644	14,047,540,377	389,538,733	2.85%
<b>Totals</b>				
<b>Total Funding</b>	<b>29,293,411,104</b>	<b>29,986,262,623</b>	<b>692,851,519</b>	<b>2.37%</b>
<b>Total Funds per FTE</b>	<b>9,187.36</b>	<b>9,338.34</b>	<b>150.98</b>	<b>1.64%</b>
Percent State Funds	53.38%	53.15%		
Percent Local Funds	46.62%	46.85%		

\* The Classroom Teacher and Other Instructional Personnel Salary Increase Allocation funding is included in the Base FEFP Total.

HOUSE

FLORIDA EDUCATION FINANCE PROGRAM  
 2026-27 FEFP PCB BUC 26-01 CALCULATION  
 STATEWIDE SUMMARY  
 COMPARISON TO 2025-26 THIRD CALCULATION

	2025-26 FEFP Third Calculation	2026-27 FEFP PCB BUC 26-01 Calculation	Difference	Percentage Difference
<b>MAJOR FEFP FORMULA COMPONENTS</b>				
Unweighted FTE	3,188,446.61	3,211,090.32	22,643.71	0.71%
<i>District Unweighted FTE</i>	2,755,865.61	2,722,240.57	(33,625.04)	-1.22%
<i>Family Empowerment Scholarship Unweighted FTE</i>	432,581.00	488,849.75	56,268.75	13.01%
Weighted FTE	3,415,442.46	3,430,665.75	15,223.29	0.45%
<i>District Weighted FTE</i>	2,946,925.25	2,900,809.21	(46,116.04)	-1.56%
<i>Family Empowerment Scholarship Weighted FTE</i>	468,517.21	529,856.54	61,339.33	13.09%
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	3.053	(0.039)	-1.26%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	3.840	3.801	(0.039)	-1.02%
Base Student Allocation	5,372.60	5,501.71	129.11	2.40%
<b>FEFP DETAIL</b>				
WFTE x BSA x CWF x Small District Factor (Base FEFP Funding)	18,585,125,437	19,132,353,095	547,227,658	2.94%
<i>Classroom Teacher and Other Instructional Personnel Salary Increase</i> <i>(Included in Base FEFP Funding)</i>	1,356,579,107	1,457,885,308	101,306,201	7.47%
0.748 Mills Discretionary Compression	468,729,396	477,592,635	8,863,239	1.89%
Academic Acceleration Options Supplement	596,771,896	596,771,896	0	0.00%
DJJ Supplemental Allocation	2,590,153	2,511,508	(78,645)	-3.04%
Educational Enrichment Allocation	837,369,104	843,876,381	6,507,277	0.78%
ESE Guaranteed Allocation	1,399,805,712	1,481,242,918	81,437,206	5.82%
Federally Connected Student Supplement	17,173,097	17,318,301	145,204	0.85%
Mental Health Assistance Allocation	180,000,000	180,000,000	0	0.00%
Safe Schools Allocation	290,000,000	448,317,689	158,317,689	54.59%
State-Funded Discretionary Contribution	49,430,597	50,238,351	807,754	1.63%
Student Transportation	565,994,313	570,013,891	4,019,578	0.71%
<b>TOTAL FEFP</b>	<b>22,992,989,705</b>	<b>23,800,236,665</b>	<b>807,246,960</b>	<b>3.51%</b>
Less: Required Local Effort	10,909,379,489	11,125,569,429	216,189,940	1.98%
<b>GROSS STATE FEFP</b>	<b>12,083,610,216</b>	<b>12,674,667,236</b>	<b>591,057,020</b>	<b>4.89%</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>12,674,667,236</b>	<b>584,247,961</b>	<b>4.83%</b>
<b>STATE CATEGORICAL PROGRAMS</b>				
Class Size Reduction Allocation	2,685,156,882	2,652,535,410	(32,621,472)	-1.21%
State-Funded Discretionary Supplement	859,833,303	991,615,424	131,782,121	15.33%
<b>TOTAL STATE CATEGORICAL FUNDING</b>	<b>3,544,990,185</b>	<b>3,644,150,834</b>	<b>99,160,649</b>	<b>2.80%</b>
<b>TOTAL STATE FUNDING</b>	<b>15,635,409,460</b>	<b>16,318,818,070</b>	<b>683,408,610</b>	<b>4.37%</b>
<b>LOCAL FUNDING</b>				
Total Required Local Effort	10,909,379,489	11,125,569,429	216,189,940	1.98%
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>13,977,686,971</b>	<b>319,685,327</b>	<b>2.34%</b>
<b>TOTAL FUNDING</b>	<b>29,293,411,104</b>	<b>30,296,505,041</b>	<b>1,003,093,937</b>	<b>3.42%</b>
State Funds per UFTE	4,903.77	5,082.02	178.25	3.63%
Local Funds per UFTE	4,283.59	4,352.94	69.35	1.62%
<b>Total Funds per UFTE</b>	<b>9,187.36</b>	<b>9,434.96</b>	<b>247.60</b>	<b>2.70%</b>
State Funds as a Percent of Total	53.38%	53.86%	0.49%	0.92%
Local Funds as a Percent of Total	46.62%	46.14%	-0.49%	-1.05%