

SECTION 2 - EDUCATION (ALL OTHER FUNDS)

PUBLIC SCHOOLS, DIVISION OF

PROGRAM: STATE GRANTS/K-12 PROGRAM - FEFP

The calculations of the Florida Education Finance Program (FEFP) for the 2026-2027 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.

88	AID TO LOCAL GOVERNMENTS	
	GRANTS AND AIDS - FLORIDA EDUCATIONAL	
	FINANCE PROGRAM	
	FROM GENERAL REVENUE FUND	12,458,310,476
	FROM STATE SCHOOL TRUST FUND	454,703,902

Funds in Specific Appropriations 5 and 88 shall be allocated using a base student allocation of \$5,457.60 for the FEFP.

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.

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 through the Classroom Teacher and Other Instructional Personnel Salary Increase pursuant to section 1011.62, Florida Statutes.

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.

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.

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.

Total Required Local Effort for Fiscal Year 2026-2027 shall be \$11,127,838,800. The total amount shall include adjustments made for the calculation pursuant to section 1011.62, Florida Statutes.

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 pursuant to section 1011.62, Florida Statutes. To be eligible for the supplement, a district must levy the maximum.

Funds in Specific Appropriations 5 and 88 are provided for the State-Funded Discretionary Contribution pursuant to section 1011.62, Florida Statutes.

Funds in Specific Appropriations 5 and 88 are based upon program cost factors for Fiscal Year 2026-2027 as follows:

1. Basic Programs
 - A. K-3 Basic.....1.107
 - B. 4-8 Basic.....1.000
 - C. 9-12 Basic.....0.965

2. Programs for Exceptional Students

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A. Support Level 4.....	3.515
B. Support Level 5.....	5.906
3. English for Speakers of Other Languages	1.161
4. Programs for Grades 9-12 Career Education.....	1.090

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. The ESE Guaranteed Allocation factor is \$2,164.20.

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.

Funds in Specific Appropriations 5 and 88, \$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.

Funds in Specific Appropriations 5 and 88 are provided for the Educational Enrichment Allocation pursuant to section 1011.62, Florida Statutes.

From the funds in Specific Appropriations 5 and 88, \$570,872,976 is provided for Student Transportation pursuant to section 1011.68, 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.

Funds in Specific Appropriations 5 and 88 for the Federally Connected Student Supplement shall be allocated pursuant to section 1011.62, Florida Statutes. The total number of federally 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.

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.

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 AID TO LOCAL GOVERNMENTS	
GRANTS AND AIDS - CLASS SIZE REDUCTION	
FROM GENERAL REVENUE FUND	2,460,184,517
FROM STATE SCHOOL TRUST FUND	86,161,098

Funds in Specific Appropriations 6 and 89 are provided to implement the requirements of sections 1003.03 and 1011.685, Florida Statutes. The class size reduction allocation factor for 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. 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. If the total class size reduction allocation is greater than the appropriation in Specific Appropriations 6 and 89, funds shall be prorated to the level of the appropriation based on each district's calculated amount. The Commissioner of Education may withhold disbursement of these funds until a district is in compliance with reporting information required for class size reduction implementation.