

FLORIDA EDUCATION FINANCE PROGRAM  
2026-27 - GOVERNOR'S RECOMMENDED CALCULATION

	2025-26 Second Calculation	2026-27 Governor's Recommended Calculation	Difference	Difference
<b>STUDENT COUNT</b>				
Total Unweighted FTE	3,234,902.49	3,253,504.57	18,602.08	0.58%
<i>District Unweighted FTE</i>	2,805,298.49	2,777,690.01	(27,608.48)	-0.98%
<i>Scholarship Unweighted FTE</i>	429,604.00	475,814.56	46,210.56	10.76%
Total Weighted FTE	3,457,442.84	3,479,899.76	22,456.92	0.65%
<i>District Weighted FTE</i>	2,991,239.52	2,961,706.46	(29,533.06)	-0.99%
<i>Scholarship Weighted FTE</i>	466,203.32	518,193.30	51,989.98	11.15%
<b>LOCAL TAXES</b>				
School Taxable Value	3,827,738,074,700	3,997,063,828,315	169,325,753,615	4.42%
Required Local Millage	3.092	3.041	(0.051)	-1.65%
.748 Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	3.840	3.789	(0.051)	-1.33%
Base Student Allocation	5,372.60	5,472.60	100.00	1.86%
WFTE x BSA x DCD x Small District Factor	18,815,244,199	16,413,595,448	(2,401,648,751)	-12.76%
<i>Classroom Teacher and other Instructional Personnel Salary Increase (Included in Base Funding)</i>	<b>1,356,579,107</b>	<b>1,557,650,207</b>	<b>201,071,100</b>	<b>14.82%</b>
Declining Enrollment Supplement	0	62,011,637	62,011,637	
Academic Acceleration Options Supplement	596,771,896	632,382,209	35,610,313	5.97%
Lab School Discretionary Contribution	46,590,180	56,002,735	9,412,555	20.20%
Safe Schools	290,000,000	300,000,000	10,000,000	3.45%
0.748 Millage Compression	456,433,608	492,366,868	35,933,260	7.87%
Educational Enhancement Allocation	848,223,651	727,020,677	(121,202,974)	-14.29%
ESE Guaranteed Allocation	1,366,259,120	1,105,429,066	(260,830,054)	-19.09%
DJJ Supplemental	2,571,114	2,511,239	(59,875)	-2.33%
Student Transportation	565,994,313	575,994,313	10,000,000	1.77%
Mental Health Assistance Allocation	180,000,000	190,000,000	10,000,000	5.56%
Federally Connected Student Supplement	16,183,980	16,075,894	(108,086)	-0.67%
<b>TOTAL FEFP</b>	<b>23,184,272,061</b>	<b>20,573,390,086</b>	<b>(2,610,881,975)</b>	<b>-11.26%</b>
<b>ADJUSTMENTS</b>				
Required Local Taxes	10,909,379,489	11,105,366,063	195,986,574	1.80%
Proration to Funds Available	0	0	0	
Educational Enrollment Stabilization Allocation	0	0	0	
LESS ADJUSTMENTS	10,909,379,489	11,105,366,063	195,986,574	1.80%
<b>STATE FEFP</b>	<b>12,274,892,572</b>	<b>9,468,024,023</b>	<b>(2,806,868,549)</b>	<b>-22.87%</b>
<b>STATE ADJUSTMENTS</b>				
Class Size Reduction Allocation	2,732,978,359	2,705,780,966	(27,197,393)	-1.00%
State-Funded Discretionary Supplement	858,566,695	0	(858,566,695)	-100.00%
<b>Scholarship Funding Allocation (Calculation Includes the State-Funded Discretionary Supplement)</b>	<b>0</b>	<b>4,453,766,895</b>	<b>4,453,766,895</b>	
STATE FUNDING ADJUSTMENTS	3,591,545,054	7,159,547,861	3,568,002,807	99.34%
<b>TOTAL STATE FUNDING</b>	<b>15,866,437,626</b>	<b>16,627,571,884</b>	<b>761,134,258</b>	<b>4.80%</b>
<b>LOCAL FUNDING</b>				
Required Local Taxes	10,909,379,489	11,105,366,063	195,986,574	1.80%
.748 Discretionary Local Taxes	2,748,622,155	2,870,211,597	121,589,442	4.42%
<b>TOTAL LOCAL FUNDING</b>	<b>13,658,001,644</b>	<b>13,975,577,660</b>	<b>317,576,016</b>	<b>2.33%</b>
<b>TOTAL FUNDING (State and Local)</b>	<b>29,524,439,270</b>	<b>30,603,149,544</b>	<b>1,078,710,274</b>	<b>3.65%</b>
Total Dollars per Unweighted FTE including Scholarship FTE	9,126.84	9,406.21	279.37	3.06%
Total Funding without Scholarships	25,681,817,537	26,149,382,649	467,565,112	1.82%
Total per Unweighted FTE without Scholarships	9,154.75	9,414.08	259.33	2.83%