Please return completed form to:
Florida Department of Education
Office of Funding & Financial Reporting
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400
Or email to: OFFRSubmissions@fldoe.org

FLORIDA DEPARTMENT OF EDUCATION
RESOLUTION DETERMINING
REVENUES AND MILLAGES LEVIED

RESOLUTION OF THE DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY, FLORIDA, DETERMINING THE AMOUNT OF REVENUES TO BE PRODUCED AND THE MILLAGE TO BE LEVIED FOR THE GENERAL FUND, FOR THE DISTRICT LOCAL CAPITAL IMPROVEMENT FUND AND FOR DISTRICT DEBT SERVICE FUNDS FOR THE FISCAL YEAR BEGINNING JULY 1, 2026, AND ENDING JUNE 30, 2027.

WHEREAS, section 1011.04, Florida Statutes (F.S.), requires that, upon receipt of the certificate of the property appraiser giving the assessed valuation of the county and of each of the special tax school districts, the school board shall determine, by resolution, the amounts necessary to be raised for current operating purposes and for debt service funds and the millage to be levied for each such fund, including the voted millage; and

WHEREAS, s. 1011.71, F.S., provides for the amounts necessary to be raised for local capital improvement outlay and the millage to be levied; and

WHEREAS, the certificate of the property appraiser has been received;

THEREFORE, BE IT RESOLVED by the district school board that the amounts necessary to be raised, as shown by the officially adopted budget, and the millages necessary to be levied for each school fund of the district for the fiscal year are as follows:

1. DISTRICT SCHOOL TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 197,437,320,844	Required Local Effort	$ 581,129,113	3.0660 mills s. 1011.62(4), F.S.
	Prior-Period Funding Adjustment Millage	$ 3,790,797	0.0200 mills s. 1011.62(4)(e), F.S.
	Total Required Millage	$ 584,919,910	3.0860 mills

2. DISTRICT SCHOOL TAX DISCRETIONARY MILLAGE (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 197,437,320,844	Discretionary Operating	$ 141,775,792	0.7480 mills s. 1011.71(1), F.S.

3. DISTRICT SCHOOL TAX ADDITIONAL MILLAGE (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 197,437,320,844	Additional Operating	$ 189,539,829	1.0000 mills ss. 1011.71(9) and 1011.73(2), F.S.
	Additional Capital Improvement	$ 0	mills s. 1011.73(1), F.S.

4. DISTRICT LOCAL CAPITAL IMPROVEMENT TAX (nonvoted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$ 197,437,320,844	Local Capital Improvement	$ 284,309,742	1.5000 mills s. 1011.71(2), F.S.
	Discretionary Capital Improvement	$ 0	mills s. 1011.71(3), F.S.

5. DISTRICT DEBT SERVICE TAX (voted levy)

a) Certified taxable value	b) Description of levy	c) Amount to be raised	d) Millage levy
$		$	mills s. 1010.40, F.S.
		$	mills s. 1011.74, F.S.
		$	mills

6. THE TOTAL MILLAGE RATE TO BE LEVIED ☒ EXCEEDS ☐ IS LESS THAN THE ROLLED-BACK RATE COMPUTED PURSUANT TO S. 200.065(1), F.S., BY 1.61% PERCENT.

STATE OF FLORIDA

COUNTY OF HILLSBOROUGH

I, Van Ayres, superintendent of schools and ex-officio secretary of the District School Board of Hillsborough County, Florida, do hereby certify that the above is a true and complete copy of a resolution passed and adopted by the District School Board of Hillsborough County, Florida, on September 15, 2026.

Signature of District School Superintendent

Date of Signature

Note: Copies of this resolution shall be submitted to the Florida Department of Education at OFFRSubmissions@fldoe.org, or Florida Department of Education, School Business Services, Office of Funding and Financial Reporting, 325 West Gaines Street, Room 814, Tallahassee, Florida 32399-0400; county tax collector; and county property appraiser.

FLORIDA DEPARTMENT OF REVENUE

CERTIFICATION OF SCHOOL TAXABLE VALUE

DR-420S
R. 5/13
Rule 12D-16.002, FAC
Effective 5/13
Provisional

Year : 2026	County : Hillsborough
Name of School District : Hillsborough County Public Schools	

SECTION I : COMPLETED BY PROPERTY APPRAISER. SEND TO SCHOOL DISTRICT

1.	Current year taxable value of real property for operating purposes	$ 185,784,590,102	(1)
2.	Current year taxable value of personal property for operating purposes	$ 11,517,291,071	(2)
3.	Current year taxable value of centrally assessed property for operating purposes	$ 135,439,671	(3)
4.	Current year gross taxable value for operating purposes *(Line 1 plus Line 2 plus Line 3)*	$ 197,437,320,844	(4)
5.	Current year net new taxable value (Add new construction, additions, rehabilitative improvements increasing assessed value by at least 100%, annexations, and tangible personal property value over 115% of the previous year's value. Subtract deletions.)	$ 4,100,590,468	(5)
6.	Current year adjusted taxable value *(Line 4 minus Line 5)*	$ 193,336,730,376	(6)
7.	Prior year FINAL gross taxable value from prior year applicable Form DR-403 Series	$ 190,090,497,905	(7)
8.	Does the taxing authority levy a voted debt service millage or a millage voted for 2 years or less under s. 9(b), Article VII, State Constitution? *(If yes, complete and attach form DR-420DEBT, Certification of Voted Debt Millage.)*	☐ Yes ☑ No	(8)

SIGN HERE	**Property Appraiser Certification**	I certify the taxable values above are correct to the best of my knowledge.
	Signature of Property Appraiser : Electronically Certified by Property Appraiser	Date : 6/24/2026 3:17:54 PM

SECTION II : COMPLETED BY SCHOOL DISTRICTS. RETURN TO PROPERTY APPRAISER

Local board millage includes discretionary and capital outlay.

9.	Prior year state law millage levy: Required Local Effort (RLE) *(Sum of previous year's RLE and prior period funding adjustment)*	3.0920 per $1,000	(9)
10.	Prior year local board millage levy *(All discretionary millages)*	3.2480 per $1,000	(10)
11.	Prior year state law proceeds *(Line 9 multiplied by Line 7, divided by 1,000)*	$ 587,759,820	(11)
12.	Prior year local board proceeds *(Line 10 multiplied by Line 7, divided by 1,000)*	$ 617,413,937	(12)
13.	Prior year total state law and local board proceeds *(Line 11 plus Line 12)*	$ 1,205,173,757	(13)
14.	Current year state law rolled-back rate *(Line 11 divided by Line 6, multiplied by 1,000)*	3.0401 per $1,000	(14)
15.	Current year local board rolled-back rate *(Line 12 divided by Line 6, multiplied by 1,000)*	3.1935 per $1,000	(15)
16.	Current year proposed state law millage rate *(Sum of RLE and prior period funding adjustment)*	3.0860 per $1,000	(16)

17.	A. Capital Outlay	B. Discretionary Operating	C. Discretionary Capital Improvement	D. Use only with instructions from the Department of Revenue	E. Additional Voted Millage	(17)
	1.5000	0.7480	0.0000		1.0000	
	Current year proposed local board millage rate *(17A plus 17B, plus 17C, plus 17D, plus 17E)*				3.2480 per $1,000	

Continued on page 2

Name of School District : Hillsborough County Public Schools			DR-420S R. 5/13 Page 2
18.	Current year state law proceeds *(Line 16 multiplied by Line 4, divided by 1,000)*	$ 609,291,572	(18)
19.	Current year local board proceeds *(Line 17 multiplied by Line 4, divided by 1,000)*	$ 641,276,418	(19)
20.	Current year total state law and local board proceeds *(Line 18 plus Line 19)*	$ 1,250,567,990	(20)
21.	Current year proposed state law rate as percent change of state law rolled-back rate *(Line 16 divided by Line 14, minus 1, multiplied by 100)*	1.51 %	(21)
22.	Current year total proposed rate as a percent change of rolled-back rate *{[(Line 16 plus Line 17) divided by (Line 14 plus Line 15)], minus 1}, multiplied by 100*	1.61 %	(22)

Final public budget hearing	Date : 9/15/2026	Time : 5:01 PM EST	Place : 901 E Kennedy BLVD Tampa 33602

SIGN HERE	**Taxing Authority Certification**	I certify the millages and rates are correct to the best of my knowledge. The millages comply with the provisions of s. 200.065, F.S.	
	Signature of Chief Administrative Officer : Electronically Certified by Principal Taxing Authority		Date : 7/30/2026 9:14:48 PM
	Title : Van Ayres - Superintendent	Contact Name And Contact Title : Danielle Shotwell - General Manager, Budget	
	Mailing Address : 901 East Kennedy Boulevard,	Physical Address : 901 East Kennedy Boulevard, Tampa Florida 33602	
	City, State, Zip : Tampa Florida 33602	Phone Number : (813) 272-4064	Fax Number : (813) 272-4000

Continued on page 3

Section I: Property Appraiser

Complete Section I, Lines 1 through 8 for the school district in the county.

Line 8
Check "Yes" if the school district levies either a voted debt service millage or a levy voted for 2 years or less (s. 9(b), Article VII, State Constitution). These levies do not include levies approved by a voter referendum not required by the State Constitution. Complete and attach Form DR-420DEBT. Do not complete a separate DR-420S for these levies.

Send a copy to the school district and keep a copy. When the school district returns the DR-420S and any accompanying form(s), immediately send the originals to:

Florida Department of Revenue
Property Tax Oversight -TRIM Section
P.O. Box 3000
Tallahassee, Florida 32315-3000

Section II: School Districts

Complete Section II. Keep one copy. Return the original and one copy to the property appraiser with any applicable forms. Also, send one copy of forms to the tax collector.

Line 9
Include the sum of the previous year's Required Local Effort and the prior period funding adjustment as certified by the Commissioner of Education.

Line 16
Current year tentatively adopted Required Local Effort millage rate; show the sum of the Required Local Effort and prior period funding adjustment as certified by the Commissioner of Education.

Line 17
Current year tentatively adopted Local Board millage rate; show the total Local Board millage rate on Line 17 A-E. Separate the Local Board millage rate into the individual categories as follows:

Type of Millage	Statutory Authority	Maximum Millage	Uses
A. Capital Outlay	S.1011.71(2), F.S.	1.500	Discretionary local capital improvements.
B. Discretionary Operating	S.1011.71(1), F.S.	.748	Non-voted current year discretionary operating.
C. Discretionary Capital Improvement	S.1011.71(3)(a), F.S.	.250	Lease purchase payments or critical fixed capital outlay in addition to the 1.500 mills for capital outlay. Levying Discretionary Capital Improvement reduces the Discretionary Operating mills by the same amount.
D.			Use only with instructions from the Department of Revenue.
E. Additional Voted Millage	S.1011.73(1), F.S. S.1011.73(2), F.S.	Voted Levy	Additional voted millage for operating or capital not to exceed 2 years; or additional voted millage for operating not to exceed 4 years.

BUDGET SUMMARY
THE PROPOSED OPERATING BUDGET EXPENDITURES OF
THE SCHOOL BOARD OF HILLSBOROUGH COUNTY ARE
13.4 PERCENT LESS THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES
FISCAL YEAR 2026/2027

PROPOSED MILLAGE LEVIES SUBJECT TO 10-MILL CAP:

Required Local Effort (including Prior Period Funding Adjustment Millage)	**3.0860**	**Critical Operating Needs**	**0.0000**	**Critical Capital Outlay Needs**	**0.0000**
Local Capital Improvement (Capital Outlay)	**1.5000**	**Discretionary Capital Outlay**	**0.0000**	**Additional Millage Not to Exceed 4 Years**	**1.0000**
Discretionary Operating	**0.7480**			**TOTAL MILLAGE**	**6.3340**

ESTIMATED REVENUES:	**GENERAL FUND**	**SPECIAL REVENUE**	**DEBT SERVICE**	**CAPITAL PROJECTS**	**INTERNAL SERVICE**	**TOTAL ALL FUNDS**
Federal Sources	14,567,389.89	275,325,706.73	-	-	-	289,893,096.62
State Sources	1,234,309,167.00	1,994,187.00	1,163,507.97	40,894,912.10	-	1,278,361,774.07
Local Sources	1,029,550,531.00	16,281,145.00	641,340.95	525,969,742.00	251,366,360.49	1,823,809,119.44
TOTAL SOURCES	**2,278,427,087.89**	**293,601,038.73**	**1,804,848.92**	**566,864,654.10**	**251,366,360.49**	**3,392,063,990.13**
Transfers In	114,000,000.00	-	60,523,797.72	-	6,000,000.00	180,523,797.72
Fund/Net Assets Balances	140,403,976.26	43,099,630.07	80,723,976.00	288,213,676.42	82,108,336.86	634,549,595.61
TOTAL REVENUES, TRANSFERS & BALANCES	**2,532,831,064.15**	**336,700,668.80**	**143,052,622.64**	**855,078,330.52**	**339,474,697.35**	**4,207,137,383.46**
EXPENDITURES:						
Instruction	1,539,824,739.75	45,008,234.00	-	-	-	1,584,832,973.75
Student Personnel Services	140,115,976.50	16,627,234.00	-	-	-	156,743,210.50
Instructional Media Services	25,898,282.38	618,612.00	-	-	-	26,516,894.38
Instruction and Curriculum Development Services	56,579,399.25	38,889,005.00	-	-	-	95,468,404.25
Instructional Staff Training Services	11,497,850.86	21,731,668.00	-	-	-	33,229,518.86
Instructional-Related Technology	45,917,762.88	442,505.00	-	-	-	46,360,267.88
Board	4,261,680.82	-	-	-	-	4,261,680.82
General Administration	7,727,138.29	4,392,945.00	-	-	-	12,120,083.29
School Administration	147,341,863.25	20,864.00	-	-	-	147,362,727.25
Facilities Acquisition and Construction	38,835,504.39	-	-	393,210,718.00	-	432,046,222.39
Fiscal Services	9,149,614.29	1,044,307.00	-	-	-	10,193,921.29
Food Service	7,673,273.68	157,117,228.00	-	-	-	164,790,501.68
Central Services	26,266,640.84	309,184.00	-	-	205,158,977.60	231,734,802.44
Student Transportation Services	93,922,740.75	736,211.00	-	-		94,658,951.75
Operation of Plant	197,481,705.94	1,812,137.00	-	-	-	199,293,842.94
Maintenance of Plant	40,909,713.36	-	-	-	-	40,909,713.36
Administrative Technology Services	182,372.95	-	-	-	-	182,372.95
Community Services	20,726,000.21	4,670,473.00	-	-	-	25,396,473.21
Debt Service	-	-	83,607,286.28	-	-	83,607,286.28
Other Capital Outlay	-		-	-	-	-
Total Expenditures	**2,414,312,260.40**	**293,420,607.00**	**83,607,286.28**	**393,210,718.00**	**205,158,977.60**	**3,389,709,849.28**
Transfers Out	6,000,000.00	-	-	158,523,797.72	16,000,000.00	180,523,797.72
Fund/Net Assets Balances	112,518,803.75	43,280,061.80	59,445,336.36	303,343,814.80	118,315,719.75	636,903,736.46
BALANCES	**2,532,831,064.15**	**336,700,668.80**	**143,052,622.64**	**855,078,330.52**	**339,474,697.35**	**4,207,137,383.46**

The tentative, adopted, and/or final budgets are on file in the office of the above mentioned taxing authority as a public record.

School Board
Karen Perez, Board Chair
Nadia T. Combs, Vice Chair
Lynn L. Gray
Stacy A. Hahn, Ph.D.
Patricia "Patti" Rendon
Jessica Vaughn
Henry "Shake" Washington

Hillsborough County PUBLIC SCHOOLS
Preparing Students for Life

Superintendent
Van Ayres

September 15, 2026

Dear School Board Members:

The Proposed Budget of the District School Board of Hillsborough County for fiscal year 2026/2027 is submitted herewith. This budget has been developed based on the mission and goals of the School Board. The budget includes all Governmental and Proprietary Funds of the District and the proposed tax rate for the year 2026.

DESCRIPTION OF BUDGET PROCESS

Florida Law requires the School Board to adopt a balanced budget each fiscal year for all funds under its jurisdiction: General Fund, Debt Service Funds, Capital Outlay Funds, Special Revenue Funds and Trust & Agency Funds.

The law is very specific in defining the process and timetable to be followed in adopting the budget and ad valorem property tax millage rates. By law, the School Board must conduct two public hearings on the proposed budget and millage rates.

CERTIFICATION OF ASSESSED VALUE OF TAXABLE PROPERTY

The County Property Appraiser is required by law to certify to each taxing authority in the County the assessed value of all non-exempt taxable real property. The Property Appraiser, who is independent of the School Board, is required to provide this certification no later than July 1 each year.

PROPOSED TAX

Based on the 2026 tax roll provided by the Department of Revenue and certified by the Commissioner of Education on July 19, 2026, the following is a summary of millages to be levied on the 2026 tax roll for the 2026/2027 fiscal year.

	2025/2026	Proposed 2026/2027	Difference	% Change
State Required Local Effort	3.0920	3.0660	-0.0260	-0.84%
Prior Period Adjustment	0.0000	0.0200	0.0200	N/A
Local:				
Discretionary Effort	0.7480	0.7480	0.0000	0%
Local Capital Improvement Millage	1.5000	1.5000	0.0000	0%
Additional Voted Millage	1.000	1.0000	0.0000	0%
Total Millage Levy	6.3400	6.3340	-0.0060	-0.09%

The taxable value of property in Hillsborough County has experienced an increase this year to $197,437,320,844 from the previous year's value of $191,387,017,781. This reflects an increase of 3.16% in the taxable value. The Florida Legislature has lowered the Required Local Effort Millage rate. The required local effort is set at 3.066 mills. The Local Capital Improvement Millage will remain at 1.5000 mills. The remaining 0.7480 mills is Discretionary Millage. The 0.7480 millage generates an average of $597.35 per unweighted full-time student. A compression adjustment is calculated to equalize the funding to all school districts. Since the Required Local Effort is set by the Legislature each year, the District School Board has limited flexibility in determining the millage. Additionally, the State bases the District's funding on the assumption that it will levy the full 0.7480 Discretionary mills. If the District fails to levy the full discretionary amount, it will lose $72,228,204 million in compression adjustment revenue from the state.

Under the proposed millage rate, the owner of a $200,000 home, after deduction of the $25,000 homestead exemption, would pay $1108.45, which is a decrease of $1.05 from the 2025-2026 millage.

EXAMPLE		School Taxes 2025/2026		School Taxes 2026/2027
ASSESSED VALUE	$	200,000	$	200,000
Less: Homestead Exemption		-25,000		-25,000
Taxable Value	$	175,000	$	175,000
MILLAGE RATE		6.3400		6.3340
Total	$	1109.50	$	1108.45

ADVERTISEMENT OF TENTATIVE BUDGET AND PROPOSED MILLAGE RATES

The Superintendent of Schools is responsible for recommending a tentative budget and proposed ad valorem property tax millage rates to the School Board. By law, the School Board must advertise a tentative budget and the proposed millage rates in a daily newspaper of general circulation in the County within 29 days after receiving the certification from the Property Appraiser. The advertisement contains a budget summary, proposed millage rates, and a notice of the date, time, and address of the first public hearing on the budget. The advertisement was published in the Tampa Bay Times on Sunday, July 26, 2026. The Tentative Budget Hearing was held on Tuesday, July 28, 2026, at 5:01p.m. in the School Board Auditorium.

The County Property Appraiser notifies each property owner, usually in mid-August, of the amount of the property tax levies proposed by each taxing authority in the form of a "TRIM" Notice (Truth-In-Millage). This notice will show the actual tax levies for the prior year and the proposed tax levies for the current year. The tax notice will also inform the taxpayer of the date, time, and location when the final public hearing will be held.

SECOND (FINAL) PUBLIC HEARING

The second public hearing is required to be held at least 65 days, but not more than 80 days after receiving the tax roll certification from the Property Appraiser. At the final public hearing, the School Board adopts a resolution stating the ad valorem property tax millage rates to be levied and the final budget. The Final Public Hearing is scheduled for Tuesday, September 15, 2026, at 5:01p.m. in the School Board Auditorium.

BUDGET REGULATIONS

The budgetary accounts of the District are grouped into funds in accordance with generally accepted accounting principles and standards prescribed by the Florida Department of Education. The *Financial*

and Program Cost Accounting and Reporting for Florida Schools manual has established a modified accrual basis of accounting as the standard for governmental fund budgeting and reporting. All Florida school districts must adhere to this basis.

This document contains budget information for each of the funds or fund groups of the District for which a budget must be adopted. Budgetary control is maintained at the function/object level. Each principal or site manager is responsible for their respective budget. No expenditures are authorized that are in excess of budgetary appropriations. As with any projection, however, changes to appropriations are necessary in order to meet critical needs as they are identified. Therefore, budget amendments are prepared monthly and submitted to the School Board for approval. This provides the best use of limited resources.

COMPARISON OF BUDGET – ALL FUNDS

The total budget for all funds for the 2026/2027 fiscal year is $4,207,137,383.46. The 2026/2027 total budget figure below includes a General Fund operating budget of $2,532,831,064.15 and a Capital Projects budget of $855,078,330.52.

TOTAL FUNDS

Fund Types	**2025/2026 Final Adopted Budget**	**2026/2027 Proposed Budget**	**Increase (Decrease) Over 2025/2026**
General Fund	$2,633,005,867.86	$2,532,831,064.15	($100,174,803.71)
Special Revenue	$347,668,239.55	$336,700,668.80	($10,967,570.75)
Debt Service	$299,619,369.38	$143,052,622.64	($156,566,746.74)
Capital Outlay	$855,803,064.82	$855,078,330.52	($724,734.30)
Internal Service	$271,439,517.02	$339,474,697.35	$68,035,180.33
Total All Funds	**$4,407,536,058.63**	**$4,207,137,383.46**	($200,398,675.17)

School Board
Karen Perez, Board Chair
Nadia T. Combs, Vice Chair
Lynn L. Gray
Stacy A. Hahn, Ph.D.
Patricia “Patti” Rendon
Jessica Vaughn
Henry “Shake” Washington

Hillsborough County
PUBLIC SCHOOLS
Preparing Students for Life

Superintendent
Van Ayres

Certification and Compliance

District School Board of Hillsborough County, Florida

Commissioner of Education
State of Florida
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Commissioner of Education:

I certify that the District Summary Budget for the fiscal year July 1, 2026, through June 30, 2027, as approved by the school board on September 15, 2026, and recorded in the official minutes of the school board, is the official District Summary Budget and was transmitted to the Florida Department of Education on September 16, 2026.

The District Summary Budget has been prepared in accordance with the program expenditure requirements in section 1010.20(3)(a), Florida Statutes.

During the budgetary process, consideration was given to the district aggregate program expenditure requirements, and all available data have been examined to determine compliance with these requirements. Upon notification by the commissioner of noncompliance during the prior year, we will review our district budget and make amendments necessary to meet legislative requirements.

_____ _____

Signature of District School Superintendent Signature Date

School Board
Karen Perez, Board Chair
Nadia T. Combs, Vice Chair
Lynn L. Gray
Stacy A. Hahn, Ph.D.
Patricia “Patti” Rendon
Jessica Vaughn
Henry “Shake” Washington

Hillsborough County
PUBLIC SCHOOLS
Preparing Students for Life

Superintendent
Van Ayres

Public Hearing Certification

District School Board of Hillsborough County, Florida

Commissioner of Education
State of Florida
325 West Gaines Street, Room 814
Tallahassee, Florida 32399-0400

Dear Commissioner of Education:

I certify that the District School Board of Hillsborough County convened at 5:01 PM on July 28, 2026, to conduct a public hearing on the 2026-27 tentative school district budget, as advertised. I further certify that the board convened at 5:01 PM on September 15, 2026, to conduct a public hearing on the 2026-27 final school district budget.

The public hearings were conducted in accordance with section 1011.03(3), Florida Statutes.

_____ _____

Signature of District School Superintendent Signature Date

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
Fiscal Year 2026-27

SECTION I. ASSESSMENT AND MILLAGE LEVIES **Page 1**

A. Certified Taxable Value of Property in County by Property Appraiser	197,437,320,844.00

B. Millage Levies on Nonexempt Property:

	DISTRICT MILLAGE LEVIES		
	Nonvoted	Voted	Total
1. Required Local Effort	3.0660		3.0660
2. Prior-Period Funding Adjustment Millage	0.0200		0.0200
3. Discretionary Operating	0.7480		0.7480
4. Additional Operating		1.0000	1.0000
5. Additional Capital Improvement			
6. Local Capital Improvement	1.5000		1.5000
7. Discretionary Capital Improvement			
8. Debt Service			
TOTAL MILLS	5.3340	1.0000	6.3340

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DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100

ESTIMATED REVENUES	Account Number	
FEDERAL:		
Federal Impact, Current Operations	3121	400,000.00
Reserve Officers Training Corps (ROTC)	3191	2,895,389.89
Miscellaneous Federal Direct	3199	72,000.00
Total Federal Direct	3100	3,367,389.89
FEDERAL THROUGH STATE AND LOCAL:		
Medicaid	3202	11,200,000.00
National Forest Funds	3255	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	11,200,000.00
STATE:		
Florida Education Finance Program (FEFP)	3310	949,940,511.00
Workforce Development	3315	59,349,584.00
Workforce Development Capitalization Incentive Grant	3316	3,200,000.00
Workforce Education Performance Incentives	3317	950,000.00
Adults With Disabilities	3318	
CO&DS Withheld for Administrative Expenditure	3323	150,000.00
Diagnostic and Learning Resources Centers	3335	
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	
State Forest Funds	3342	
State License Tax	3343	650,000.00
District Discretionary Lottery Funds	3344	
Class Size Reduction Operating Funds	3355	200,144,072.00
Florida School Recognition Funds	3361	9,525,000.00
Voluntary Prekindergarten Program (VPK)	3371	6,400,000.00
Preschool Projects	3372	
Reading Programs	3373	
Full-Service Schools Program	3378	
State Through Local	3380	
Other Miscellaneous State Revenues	3399	4,000,000.00
Total State	3300	1,234,309,167.00
LOCAL:		
Required Local Effort and Nonvoted Operating Tax	3411	726,695,702.00
District Voted Additional Operating Tax	3414	189,539,829.00
Tax Redemptions	3421	
Payment in Lieu of Taxes	3422	
Excess Fees	3423	1,200,000.00
Tuition	3424	
Lease Revenue	3425	1,100,000.00
Investment Income	3430	15,000,000.00
Gifts, Grants and Bequests	3440	3,500,000.00
Interest Income - Leases	3445	
Adult General Education Course Fees	3461	410,000.00
Postsecondary Career Certificate and Applied Technology Diploma	3462	2,000,000.00
Continuing Workforce Education Course Fees	3463	
Capital Improvement Fees	3464	
Postsecondary Lab Fees	3465	
Lifelong Learning Fees	3466	380,000.00
GED® Testing Fees	3467	
Financial Aid Fees	3468	
Other Student Fees	3469	50,000.00
Preschool Program Fees	3471	
Prekindergarten Early Intervention Fees	3472	
School-Age Child Care Fees	3473	19,250,000.00
Other Schools, Courses and Classes Fees	3479	425,000.00
Miscellaneous Local Sources	3490	70,000,000.00
Total Local	3400	1,029,550,531.00
TOTAL ESTIMATED REVENUES		2,278,427,087.89
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From Debt Service Funds	3620	
From Capital Projects Funds	3630	98,000,000.00
From Special Revenue Funds	3640	
From Permanent Funds	3660	
From Internal Service Funds	3670	16,000,000.00
From Enterprise Funds	3690	
Total Transfers In	3600	114,000,000.00
TOTAL OTHER FINANCING SOURCES		114,000,000.00
Fund Balance, July 1, 2026	2800	140,403,976.26
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		2,532,831,064.15

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION II. GENERAL FUND - FUND 100 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	1,539,824,739.75	768,778,873.19	313,029,094.39	378,876,164.46	3,178.46	46,374,517.77	7,626,907.99	25,136,003.49
Student Support Services	6100	140,115,976.50	78,291,952.29	32,476,361.83	29,196,684.97		134,843.37	8,213.78	7,920.27
Instructional Media Services	6200	25,898,282.38	16,659,159.29	6,789,790.40	552,028.73		276,420.12	1,612,239.00	8,644.84
Instruction and Curriculum Development Services	6300	56,579,399.25	27,791,664.44	10,302,841.16	2,415,796.89	24,383.32	718,328.64	722,621.29	14,603,763.51
Instructional Staff Training Services	6400	11,497,850.86	7,014,607.66	2,316,937.82	1,927,789.03		288,004.67	7,323.30	(56,811.63)
Instruction-Related Technology	6500	45,917,762.88	15,808,599.58	6,876,122.68	19,915,607.72	4,229.08	2,223,393.75	1,089,810.07	
Board	7100	4,261,680.82	589,923.65	423,495.92	2,298,267.95		2,927.94		947,065.36
General Administration	7200	7,727,138.29	4,090,002.59	1,568,955.18	724,765.83	14,264.01	104,715.91	20,938.54	1,203,496.23
School Administration	7300	147,341,863.25	97,883,719.39	40,448,472.80	5,588,712.58		2,266,352.58	512,005.36	642,600.54
Facilities Acquisition and Construction	7400	38,835,504.39	2,614,642.97	1,127,742.52	123,245.71		3,141.08	7,395,820.11	27,570,912.00
Fiscal Services	7500	9,149,614.29	6,224,105.40	2,474,810.94	379,138.22		27,695.32	218.88	43,645.53
Food Service	7600	7,673,273.68	6,062,734.93	1,469,480.92	96,197.75	34,371.43	208.89		10,279.76
Central Services	7700	26,266,640.84	15,248,932.03	6,198,681.41	4,687,893.50	69,031.92	(980,292.64)	5,586.22	1,036,808.40
Student Transportation Services	7800	93,922,740.75	45,415,815.08	25,017,920.07	13,654,717.58	6,020,917.91	643,753.14	118,153.65	3,051,463.32
Operation of Plant	7900	197,481,705.94	73,547,053.45	38,601,995.93	35,381,049.02	41,396,323.69	4,876,847.28	1,645,392.82	2,033,043.76
Maintenance of Plant	8100	40,909,713.36	16,448,145.39	8,301,600.77	6,588,399.78	464,425.82	9,077,934.35		29,207.25
Administrative Technology Services	8200	182,372.95	112,727.63	43,849.68	24,000.00		1,795.64		
Community Services	9100	20,726,000.21	13,261,529.34	2,155,180.91	215,885.64		1,191,412.71	62,998.74	3,838,992.87
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		2,414,312,260.40	1,195,844,188.28	499,623,335.34	502,646,345.36	48,031,125.64	67,232,000.52	20,828,229.75	80,107,035.50
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Permanent Funds	960								
To Internal Service Funds	970	6,000,000.00							
To Enterprise Funds	990								
Total Transfers Out	9700	6,000,000.00							
TOTAL OTHER FINANCING USES		6,000,000.00							
Nonspendable Fund Balance, June 30, 2027	2710	3,000,000.00							
Restricted Fund Balance, June 30, 2027	2720	50,000,000.00							
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750	59,518,803.75							
TOTAL ENDING FUND BALANCE	2700	112,518,803.75							
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		2,532,831,064.15							

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES - FUND 410

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
National School Lunch Act	3260	130,862,312.37
USDA-Donated Commodities	3265	9,620,060.36
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	140,482,372.73
STATE:		
School Breakfast Supplement	3337	677,187.00
School Lunch Supplement	3338	750,500.00
State Through Local	3380	
Other Miscellaneous State Revenues	3399	
Total State	3300	1,427,687.00
LOCAL:		
Investment Income	3430	1,000,000.00
Gifts, Grants and Bequests	3440	37,600.00
Food Service	3450	14,000,000.00
Other Miscellaneous Local Sources	3495	350,000.00
Total Local	3400	15,387,600.00
TOTAL ESTIMATED REVENUES		157,297,659.73
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	43,099,630.07
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		200,397,289.80

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION III. SPECIAL REVENUE FUNDS - FOOD SERVICES -
FUND 410 (Continued)

APPROPRIATIONS	Account Number	
Food Services: (Function 7600)		
Salaries	100	52,774,725.00
Employee Benefits	200	27,372,503.00
Purchased Services	300	3,250,000.00
Energy Services	400	3,000,000.00
Materials and Supplies	500	60,220,000.00
Capital Outlay	600	6,000,000.00
Other	700	4,500,000.00
Capital Outlay *(Function 9300)*	600	
TOTAL APPROPRIATIONS		157,117,228.00
OTHER FINANCING USES:		
Transfers Out (Function 9700)		
To General Fund	910	
To Debt Service Funds	920	
To Capital Projects Funds	930	
Interfund	950	
To Permanent Funds	960	
To Internal Service Funds	970	
To Enterprise Funds	990	
Total Transfers Out	9700	
TOTAL OTHER FINANCING USES		
Nonspendable Fund Balance, June 30, 2027	2710	
Restricted Fund Balance, June 30, 2027	2720	43,280,061.80
Committed Fund Balance, June 30, 2027	2730	
Assigned Fund Balance, June 30, 2027	2740	
Unassigned Fund Balance, June 30, 2027	2750	
TOTAL ENDING FUND BALANCE	2700	43,280,061.80
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		200,397,289.80

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Head Start	3130	
Workforce Innovation and Opportunity Act	3170	
Community Action Programs	3180	
Reserve Officers Training Corps (ROTC)	3191	
Pell Grants	3192	3,627,772.00
Miscellaneous Federal Direct	3199	5,943,138.00
Total Federal Direct	3100	9,570,910.00
FEDERAL THROUGH STATE AND LOCAL:		
Career and Technical Education	3201	2,532,612.00
Medicaid	3202	
Workforce Innovation and Opportunity Act	3220	855,679.00
Teacher and Principal Training and Recruiting - Title II, Part A	3225	8,620,572.00
Math and Science Partnerships - Title II, Part B	3226	
Individuals with Disabilities Education Act (IDEA)	3230	13,355,011.00
Elementary and Secondary Education Act, Title I	3240	83,556,722.00
Language Instruction - Title III	3241	2,499,743.00
Twenty-First Century Schools - Title IV	3242	9,524,980.00
Federal Through Local	3280	2,863,747.00
Miscellaneous Federal Through State	3299	1,463,358.00
Total Federal Through State And Local	3200	125,272,424.00
STATE:		
State Through Local	3380	
Other Miscellaneous State Revenues	3399	566,500.00
Total State	3300	566,500.00
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Adult General Education Course Fees	3461	
Other Miscellaneous Local Sources	3495	893,545.00
Total Local	3400	893,545.00
TOTAL ESTIMATED REVENUES		136,303,379.00
OTHER FINANCING SOURCES:		
Loans	3720	
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		136,303,379.00

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IV. SPECIAL REVENUE FUNDS - OTHER FEDERAL PROGRAMS - FUND 420 (Continued) **Page 7**

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000	45,008,234.00	12,385,302.00	3,065,424.00	10,580,537.00	8,213.00	4,182,212.00	2,580,591.00	12,205,955.00
Student Support Services	6100	16,627,234.00	11,678,064.00	2,506,438.00	1,627,517.00	2,720.00	189,491.00	87,000.00	536,004.00
Instructional Media Services	6200	618,612.00	132,145.00	59,621.00	50,153.00		12,207.00	364,486.00	
Instruction and Curriculum Development Services	6300	38,889,005.00	30,024,416.00	6,568,395.00	900,499.00	2,000.00	427,555.00	174,667.00	791,473.00
Instructional Staff Training Services	6400	21,731,668.00	17,145,238.00	1,421,641.00	2,067,335.00		704,979.00	11,015.00	381,460.00
Instruction-Related Technology	6500	442,505.00	65,000.00	28,113.00	340,860.00			8,532.00	
Board	7100								
General Administration	7200	4,392,945.00							4,392,945.00
School Administration	7300	20,864.00	18,930.00	1,934.00					
Facilities Acquisition and Construction	7400								
Fiscal Services	7500	1,044,307.00	730,698.00	313,609.00					
Food Services	7600								
Central Services	7700	309,184.00	100,000.00	43,250.00	165,934.00				
Student Transportation Services	7800	736,211.00	76,645.00	32,576.00	626,790.00	200.00			
Operation of Plant	7900	1,812,137.00	1,236,349.00	567,358.00	1,654.00		6,776.00		
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100	4,670,473.00	709,948.00	202,266.00	8,856.00		8,502.00		3,740,901.00
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS		136,303,379.00	74,302,735.00	14,810,625.00	16,370,135.00	13,133.00	5,531,722.00	3,226,291.00	22,048,738.00
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE		136,303,379.00							

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION V. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF (ESSER) - FUND 441 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VI. SPECIAL REVENUE FUNDS - OTHER CARES ACT RELIEF (INCLUDING GEER) - FUND 442 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION VII. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF II (ESSER II) - FUND 443 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
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SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION VIII. SPECIAL REVENUE FUNDS - OTHER CRRSA ACT RELIEF (INCLUDING GEER II) - FUND 444 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION IX. SPECIAL REVENUE FUNDS - ELEMENTARY AND SECONDARY SCHOOL EMERGENCY RELIEF III (ESSER III) - FUND 445 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446

ESTIMATED REVENUES	Account Number	
FEDERAL DIRECT:		
Miscellaneous Federal Direct	3199	
Total Federal Direct	3100	
FEDERAL THROUGH STATE AND LOCAL:		
Education Stabilization Funds - K-12	3271	
Education Stabilization Funds - Workforce	3272	
Education Stabilization Funds - VPK	3273	
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State And Local	3200	
LOCAL:		
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION X. SPECIAL REVENUE FUNDS - OTHER AMERICAN RESCUE PLAN ACT RELIEF - FUND 446 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 **Page 20**

ESTIMATED REVENUES	Account Number	
FEDERAL THROUGH STATE AND LOCAL:		
Federal Through Local	3280	
Miscellaneous Federal Through State	3299	
Total Federal Through State and Local	3200	
STATE:		
Other Miscellaneous State Revenues	3399	
Total State	3300	
LOCAL:		
Investment Income	3430	
Gifts, Grants and Bequests	3440	
Other Miscellaneous Local Sources	3495	
Total Local	3400	
TOTAL ESTIMATED REVENUES	3000	
OTHER FINANCING SOURCES		
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
Interfund	3650	
From Permanent Funds	3660	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XI. SPECIAL REVENUE FUNDS - MISCELLANEOUS - FUND 490 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Food Services	7600								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
Interfund	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XII. DEBT SERVICE FUNDS

ESTIMATED REVENUES	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
FEDERAL DIRECT SOURCES:									
Miscellaneous Federal Direct	3199								
Total Federal Direct Sources	3100								
FEDERAL THROUGH STATE AND LOCAL:									
Miscellaneous Federal Through State	3299								
Total Federal Through State and Local	3200								
STATE SOURCES:									
CO&DS Withheld for SBE/COBI Bonds	3322	713,830.00	713,830.00						
SBE/COBI Bond Interest	3326	3,177.97	3,177.97						
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341	446,500.00		446,500.00					
Total State Sources	3300	1,163,507.97	717,007.97	446,500.00					
LOCAL SOURCES:									
District Debt Service Taxes	3412								
County Local Sales Tax	3418								
School District Local Sales Tax	3419								
Tax Redemptions	3421								
Excess Fees	3423								
Investment Income	3430	641,340.95		238,440.95				402,900.00	
Gifts, Grants and Bequests	3440								
Other Miscellaneous Local Sources	3495								
Total Local Sources	3400	641,340.95		238,440.95				402,900.00	
TOTAL ESTIMATED REVENUES		1,804,848.92	717,007.97	684,940.95				402,900.00	
OTHER FINANCING SOURCES:									
Issuance of Bonds	3710								
Loans	3720								
Proceeds of Lease-Purchase Agreements	3750								
Premium on Long-term Debt	3790								
Transfers In:									
From General Fund	3610								
From Capital Projects Funds	3630	60,523,797.72						60,523,797.72	
From Special Revenue Funds	3640								
Interfund (Debt Service Only)	3650								
From Permanent Funds	3660								
From Internal Service Funds	3670								
From Enterprise Funds	3690								
Total Transfers In	3600	60,523,797.72						60,523,797.72	
TOTAL OTHER FINANCING SOURCES		60,523,797.72						60,523,797.72	
Fund Balance, July 1, 2026	2800	80,723,976.00	51,815,786.08	1,873,216.59				27,034,973.33	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		143,052,622.64	52,532,794.05	2,558,157.54				87,961,671.05	

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XII. DEBT SERVICE FUNDS (Continued) **Page 23**

APPROPRIATIONS	Account Number	Totals	210 SBE/COBI Bonds	220 Special Act Bonds	230 Sections 1011.14 & 1011.15, F.S., Loans	240 Motor Vehicle Revenue Bonds	250 District Bonds	290 Other Debt Service	299 ARRA Economic Stimulus Debt Service
Debt Service: (Function 9200)									
Redemption of Principal	710	70,892,000.00	637,000.00	350,000.00				69,905,000.00	
Interest	720	12,621,086.28	76,830.00	79,668.76				12,464,587.52	
Dues and Fees	730	94,200.00	200.00	2,500.00				91,500.00	
Other Debt Service	791								
TOTAL APPROPRIATIONS	9200	83,607,286.28	714,030.00	432,168.76				82,461,087.52	
OTHER FINANCING USES:									
Payments to Refunding Escrow Agent (*Function 9299)*	760								
Transfers Out: (Function 9700)									
To General Fund	910								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
Interfund (Debt Service Only)	950								
To Permanent Funds	960								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720	59,445,336.36	51,818,764.05	2,125,988.78				5,500,583.53	
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCES	2700	59,445,336.36	51,818,764.05	2,125,988.78				5,500,583.53	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		143,052,622.64	52,532,794.05	2,558,157.54				87,961,671.05	

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIII. CAPITAL PROJECTS FUNDS

ESTIMATED REVENUES	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
FEDERAL DIRECT SOURCES:												
Miscellaneous Federal Direct	3199											
Total Federal Direct Sources	3100											
FEDERAL THROUGH STATE AND LOCAL:												
Miscellaneous Federal Through State	3299											
Total Federal Through State and Local	3200											
STATE SOURCES:												
CO&DS Distributed	3321	8,303,805.00						8,303,805.00				
Interest on Undistributed CO&DS	3325	878,832.00						878,832.00				
Sales Tax Distribution (s. 212.20(6)(d)6.a., F.S.)	3341											
State Through Local	3380											
Public Education Capital Outlay (PECO)	3391											
Classrooms First Program	3392											
SMART Schools Small County Assistance Program	3395											
Class Size Reduction Capital Outlay	3396											
Charter School Capital Outlay Funding	3397	25,252,010.00		25,252,010.00								
Other Miscellaneous State Revenues	3399	6,460,265.10									6,460,265.10	
Total State Sources	3300	40,894,912.10		25,252,010.00				9,182,637.00			6,460,265.10	
LOCAL SOURCES:												
District Local Capital Improvement Tax	3413	284,309,742.00							284,309,742.00			
District Voted Additional Capital Improvement Tax	3415											
County Local Sales Tax	3418	8,000,000.00		8,000,000.00								
School District Local Sales Tax	3419	200,000,000.00									200,000,000.00	
Tax Redemptions	3421											
Investment Income	3430	4,160,000.00		160,000.00							4,000,000.00	
Gifts, Grants and Bequests	3440											
Miscellaneous Local Sources	3490	9,242,452.00							2,200,000.00		7,042,452.00	
Impact Fees	3496	20,257,548.00									20,257,548.00	
Refunds of Prior Year's Expenditures	3497											
Total Local Sources	3400	525,969,742.00		8,160,000.00					286,509,742.00		231,300,000.00	
TOTAL ESTIMATED REVENUES		566,864,654.10		33,412,010.00				9,182,637.00	286,509,742.00		237,760,265.10	
OTHER FINANCING SOURCES												
Issuance of Bonds	3710											
Loans	3720											
Sale of Capital Assets	3730											
Loss Recoveries	3740											
Proceeds of Lease-Purchase Agreements	3750											
Proceeds from Special Facility Construction Account	3770											
Transfers In:												
From General Fund	3610											
From Debt Service Funds	3620											
From Special Revenue Funds	3640											
Interfund (Capital Projects Only)	3650											
From Permanent Funds	3660											
From Internal Service Funds	3670											
From Enterprise Funds	3690											
Total Transfers In	3600											
TOTAL OTHER FINANCING SOURCES												
Fund Balance, July 1, 2026	2800	288,213,676.42		78,420,614.30				41,978,366.53	68,226,869.43		99,587,826.16	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCES		855,078,330.52		111,832,624.30				51,161,003.53	354,736,611.43		337,348,091.26	

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
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SECTION XIII. CAPITAL PROJECTS FUNDS (Continued)

APPROPRIATIONS	Account Number	Totals	310 Capital Outlay Bond Issues (COBI)	320 Special Act Bonds	330 Sections 1011.14 & 1011.15, F.S., Loans	340 Public Education Capital Outlay (PECO)	350 District Bonds	360 Capital Outlay and Debt Service	370 Nonvoted Capital Improvement (Section 1011.71(2), F.S.)	380 Voted Capital Improvement	390 Other Capital Projects	399 ARRA Economic Stimulus Capital Projects
Appropriations: (Functions 7400/9200)												
Library Books (New Libraries)	610	24,000.00						24,000.00				
Audiovisual Materials	620											
Buildings and Fixed Equipment	630	67,325,571.17						5,444,113.15	979,280.02		60,902,178.00	
Furniture, Fixtures and Equipment	640	27,113,063.77							16,221,109.51		10,891,954.26	
Motor Vehicles (Including Buses)	650	18,628,335.21							18,628,335.21			
Land	660	6,619,963.35							6,619,963.35			
Improvements Other Than Buildings	670	38,687,723.81						4,862,284.72			33,825,439.09	
Remodeling and Renovations	680	217,131,168.70		15,659,409.00					83,803,501.63		117,668,258.07	
Computer Software	690	17,049,611.00							49,611.00		17,000,000.00	
Charter School Local Capital Improvement	793	631,280.99							631,280.99			
Charter School Capital Outlay Sales Tax	795											
Redemption of Principal	710											
Interest	720											
Dues and Fees	730											
TOTAL APPROPRIATIONS		393,210,718.00		15,659,409.00				10,330,397.87	126,933,081.71		240,287,829.42	
OTHER FINANCING USES:												
Transfers Out: (Function 9700)												
To General Fund	910	98,000,000.00		26,986,987.30					71,013,012.70			
To Debt Service Funds	920	60,523,797.72							60,523,797.72			
To Special Revenue Funds	940											
Interfund (Capital Projects Only)	950											
To Permanent Funds	960											
To Internal Service Funds	970											
To Enterprise Funds	990											
Total Transfers Out	9700	158,523,797.72		26,986,987.30					131,536,810.42			
TOTAL OTHER FINANCING USES		158,523,797.72		26,986,987.30					131,536,810.42			
Nonspendable Fund Balance, June 30, 2027	2710	303,343,814.80		69,186,228.00				40,830,605.66	96,266,719.30		97,060,261.84	
Restricted Fund Balance, June 30, 2027	2720											
Committed Fund Balance, June 30, 2027	2730											
Assigned Fund Balance, June 30, 2027	2740											
Unassigned Fund Balance, June 30, 2027	2750											
TOTAL ENDING FUND BALANCES	2700	303,343,814.80		69,186,228.00				40,830,605.66	96,266,719.30		97,060,261.84	
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCES		855,078,330.52		111,832,624.30				51,161,003.53	354,736,611.43		337,348,091.26	

DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XIV. PERMANENT FUNDS - FUND 000 **Page 26**

ESTIMATED REVENUES	Account Number	
Federal Direct	3100	
Federal Through State and Local	3200	
State Sources	3300	
Local Sources	3400	
TOTAL ESTIMATED REVENUES		
OTHER FINANCING SOURCES:		
Sale of Capital Assets	3730	
Loss Recoveries	3740	
Transfers In:		
From General Fund	3610	
From Debt Service Funds	3620	
From Capital Projects Funds	3630	
From Special Revenue Funds	3640	
From Internal Service Funds	3670	
From Enterprise Funds	3690	
Total Transfers In	3600	
TOTAL OTHER FINANCING SOURCES		
Fund Balance, July 1, 2026	2800	
TOTAL ESTIMATED REVENUES, OTHER FINANCING SOURCES AND FUND BALANCE		

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DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
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SECTION XIV. PERMANENT FUNDS - FUND 000 (Continued)

APPROPRIATIONS	Account Number	Totals	Salaries 100	Employee Benefits 200	Purchased Services 300	Energy Services 400	Materials and Supplies 500	Capital Outlay 600	Other 700
Instruction	5000								
Student Support Services	6100								
Instructional Media Services	6200								
Instruction and Curriculum Development Services	6300								
Instructional Staff Training Services	6400								
Instruction-Related Technology	6500								
Board	7100								
General Administration	7200								
School Administration	7300								
Facilities Acquisition and Construction	7400								
Fiscal Services	7500								
Central Services	7700								
Student Transportation Services	7800								
Operation of Plant	7900								
Maintenance of Plant	8100								
Administrative Technology Services	8200								
Community Services	9100								
Debt Service	9200								
Other Capital Outlay	9300								
TOTAL APPROPRIATIONS									
OTHER FINANCING USES:									
Transfers Out: (Function 9700)									
To General Fund	910								
To Debt Service Funds	920								
To Capital Projects Funds	930								
To Special Revenue Funds	940								
To Internal Service Funds	970								
To Enterprise Funds	990								
Total Transfers Out	9700								
TOTAL OTHER FINANCING USES									
Nonspendable Fund Balance, June 30, 2027	2710								
Restricted Fund Balance, June 30, 2027	2720								
Committed Fund Balance, June 30, 2027	2730								
Assigned Fund Balance, June 30, 2027	2740								
Unassigned Fund Balance, June 30, 2027	2750								
TOTAL ENDING FUND BALANCE	2700								
TOTAL APPROPRIATIONS, OTHER FINANCING USES AND FUND BALANCE									

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DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XV. ENTERPRISE FUNDS **Page 28**

	Account Number	Totals	911 Self-Insurance Consortium	912 Self-Insurance Consortium	913 Self-Insurance Consortium	914 Self-Insurance Consortium	915 ARRA Consortium	921 Other Enterprise Programs	922 Other Enterprise Programs
OPERATING REVENUES									
Charges for Services	3481								
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues									
OPERATING EXPENSES (Function 9900)									
Salaries	100								
Employee Benefits	200								
Purchased Services	300								
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700								
Total Operating Expenses									
Operating Income (Loss)									
NONCAPITAL SUBSIDIES									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610								
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Internal Service Funds	3670								
To General Fund	910								
To Special Revenue Funds	940								
To Interfund	950								
To Internal Service Funds	970								
Total Noncapital Subsidies									
Operating Income (Loss) and Noncapital Subsidies									
OTHER NONOPERATING REVENUES (EXPENSES)									
Investment Income	3430								
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740								
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)									
CHANGES IN NET POSITION									
Change in Net Position									
Net Position, July 1, 2026	2880								
Net Position, June 30, 2027	2780								

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DISTRICT SCHOOL BOARD OF HILLSBOROUGH COUNTY
DISTRICT SUMMARY BUDGET
For Fiscal Year Ending June 30, 2027

SECTION XVI. INTERNAL SERVICE FUNDS **Page 29**

	Account	Totals	711 Self-Insurance	712 Self-Insurance	713 Self-Insurance	714 Self-Insurance	715 Self-Insurance	731 Consortium	791 Other Internal

OPERATING REVENUES:									
Charges for Services	3481	249,621,028.30	9,017,860.10			159,157,664.00			81,445,504.20
Charges for Sales	3482								
Premium Revenue	3484								
Other Operating Revenues	3489								
Total Operating Revenues		249,621,028.30	9,017,860.10			159,157,664.00			81,445,504.20
OPERATING EXPENSES: (Function 9900)									
Salaries	100	395,753.07	334,940.35			60,812.72			
Employee Benefits	200	202,390.95	175,363.72			27,027.23			
Purchased Services	300	8,453,979.36	45,975.30	264,299.16		8,143,704.90			
Energy Services	400								
Materials and Supplies	500								
Capital Outlay	600								
Depreciation and Amortization	780								
Other	700	196,106,854.22	8,723,680.91	3,731,856.39		102,811,220.55			80,840,096.37
Total Operating Expenses		205,158,977.60	9,279,960.28	3,996,155.55		111,042,765.40			80,840,096.37
Operating Income (Loss)		44,462,050.70	(262,100.18)	(3,996,155.55)		48,114,898.60			605,407.83
NONCAPITAL SUBSIDIES:									
Gifts, Grants and Bequests - Not restricted for capital assets	3440								
Transfers from General Fund	3610	6,000,000.00		6,000,000.00					
Transfers from Special Revenue Funds	3640								
Transfers from Interfund	3650								
Transfers from Enterprise Funds	3690								
To General Fund	910	(16,000,000.00)				(16,000,000.00)			
To Special Revenue Funds	940								
To Interfund	950								
To Enterprise Funds	990								
Total Noncapital Subsidies		(10,000,000.00)		6,000,000.00		(16,000,000.00)			
Operating Income (Loss) and Noncapital Subsidies		34,462,050.70	(262,100.18)	2,003,844.45		32,114,898.60			605,407.83
OTHER NONOPERATING REVENUES (EXPENSES):									
Investment Income	3430	998,786.32	667,997.95	330,788.37					
Gifts, Grants and Bequests - Restricted for capital assets	3440								
Other Miscellaneous Local Sources	3495								
Loss Recoveries	3740	746,545.87		746,545.87					
Gain on Disposition of Capital Assets	3780								
Loss on Disposition of Capital Assets (9900)	810								
Transfers from General Fund - Restricted for capital assets	3610								
Transfers from Capital Projects Funds	3630								
Total Other Nonoperating Revenues (Expenses)		1,745,332.19	667,997.95	1,077,334.24					
CHANGES IN NET POSITION:									
Change in Net Position		36,207,382.89	405,897.77	3,081,178.69		32,114,898.60			605,407.83
Net Position, July 1, 2026	2880	82,108,336.86	6,896,197.76	(38,440.00)		75,855,986.93			(605,407.83)
Net Position, June 30, 2027	2780	118,315,719.75	7,302,095.53	3,042,738.69		107,970,885.53			0.00

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FLORIDA EDUCATION FINANCE PROGRAM

2026-27

SECOND CALCULATION

SCHOOL BUSINESS SERVICES

OFFICE OF FUNDING AND FINANCIAL REPORTING

Thursday, July 16, 2026

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FLORIDA DEPARTMENT OF EDUCATION

2026-27 FEFP SECOND CALCULATION
STATEWIDE SUMMARY
COMPARISON TO 2026-27 CONFERENCE CALCULATION

	2026-27 FEFP Conference Calculation	2026-27 FEFP Second Calculation	Difference	Percentage Difference
MAJOR FEFP FORMULA COMPONENTS				
Unweighted FTE	3,215,929.85	3,215,929.85	0.00	0.00%
District Unweighted FTE	*2,722,530.60*	*2,722,530.60*	*0.00*	*0.00%*
Family Empowerment Scholarship Unweighted FTE	*493,399.25*	*493,399.25*	*0.00*	*0.00%*
Weighted FTE	3,437,143.92	3,437,144.48	0.56	0.00%
District Weighted FTE	*2,902,052.59*	*2,902,053.15*	*0.56*	*0.00%*
Family Empowerment Scholarship Weighted FTE	*535,091.33*	*535,091.33*	*0.00*	*0.00%*
School Taxable Value	3,971,866,011,512	3,965,077,619,591	(6,788,391,921)	-0.17%
Required Local Effort Millage	3.057	3.057	0.000	0.00%
Discretionary Millage	0.748	0.748	0.000	0.00%
Total Millage	3.805	3.805	0.000	0.00%
Base Student Allocation	5,457.60	5,457.60	0.00	0.00%
FEFP DETAIL				
WFTE x BSA x CWF x SDF (Base FEFP Funding)	18,998,938,797	18,998,941,944	3,147	0.00%
Classroom Teacher and Other Instructional Personnel Salary Increase (included in Base Funding)	*1,557,912,987*	*1,557,912,987*	*0*	*0.00%*
State-Funded Discretionary Contribution	52,525,859	52,470,990	(54,869)	-0.10%
0.748 Mills Discretionary Compression	478,852,598	476,160,071	(2,692,527)	-0.56%
DJJ Supplemental Allocation	2,510,360	2,510,360	0	0.00%
Safe Schools Allocation	290,000,000	290,000,000	0	0.00%
ESE Guaranteed Allocation	1,494,121,811	1,494,121,811	0	0.00%
Educational Enrichment Allocation	844,407,663	843,753,245	(654,418)	-0.08%
Student Transportation	570,872,976	570,872,976	0	0.00%
Federally Connected Student Supplement	17,277,641	17,389,196	111,555	0.65%
Mental Health Assistance Allocation	180,000,000	180,000,000	0	0.00%
Academic Acceleration Options Supplement	596,771,896	596,771,896	0	0.00%
TOTAL FEFP	23,526,279,601	23,522,992,489	(3,287,112)	-0.01%
Less: Required Local Effort	11,127,838,800	11,129,013,705	1,174,905	0.01%
GROSS STATE FEFP	12,398,440,801	12,393,978,784	(4,462,017)	-0.04%
Proration to Appropriation	0	0	0	0.00%
Educational Enrollment Stabilization Allocation	0	16,029	16,029	0.00%
NET STATE FEFP	12,398,440,801	12,393,994,813	(4,445,988)	-0.04%
STATE CATEGORICAL PROGRAMS				
Class Size Reduction Allocation	2,650,121,971	2,650,121,971	0	0.00%
State-Funded Discretionary Supplement	1,000,785,453	1,000,785,453	0	0.00%
TOTAL STATE CATEGORICAL FUNDING	3,650,907,424	3,650,907,424	0	0.00%
TOTAL STATE FUNDING	16,049,348,225	16,044,902,237	(4,445,988)	-0.03%
LOCAL FUNDING				
Total Required Local Effort	11,127,838,800	11,129,013,705	1,174,905	0.01%
Total Discretionary Taxes from 0.748 Mills	2,852,117,542	2,847,242,934	(4,874,608)	-0.17%
TOTAL LOCAL FUNDING	13,979,956,342	13,976,256,639	(3,699,703)	-0.03%
TOTAL FUNDING	30,029,304,567	30,021,158,876	(8,145,691)	-0.03%
Total Funds per UFTE	9,337.67	9,335.14	(2.53)	-0.03%

2026-27 FEFP Second Calculation
Change in FTE and Funds Compared to the 2026-27 Conference Calculation

	K-12 Unweighted FTE Students				K-12 Total Funding			
District	2026-27 Conference -1-	2026-27 Second -2-	Difference -3-	Percentage Difference -4-	2026-27 Conference -5-	2026-27 Second -6-	Difference -7-	Percentage Difference -8-
1 Alachua	31,875.67	31,875.67	0.00	0.00%	288,804,080	288,597,781	(206,299)	-0.07%
2 Baker	4,567.79	4,567.79	0.00	0.00%	43,343,953	43,370,624	26,671	0.06%
3 Bay	28,628.17	28,628.17	0.00	0.00%	269,928,159	270,393,214	465,055	0.17%
4 Bradford	3,218.84	3,218.84	0.00	0.00%	31,229,012	31,184,322	(44,690)	-0.14%
5 Brevard	81,746.73	81,746.73	0.00	0.00%	752,072,341	751,564,942	(507,399)	-0.07%
6 Broward	278,395.90	278,395.90	0.00	0.00%	2,587,964,997	2,589,722,140	1,757,143	0.07%
7 Calhoun	1,936.75	1,936.75	0.00	0.00%	19,444,783	19,451,235	6,452	0.03%
8 Charlotte	18,600.85	18,600.85	0.00	0.00%	179,918,254	180,805,607	887,353	0.49%
9 Citrus	16,583.61	16,583.61	0.00	0.00%	150,744,402	150,726,015	(18,387)	-0.01%
10 Clay	41,081.70	41,081.70	0.00	0.00%	376,210,005	376,545,254	335,249	0.09%
11 Collier	51,248.38	51,248.38	0.00	0.00%	579,950,313	575,128,609	(4,821,704)	-0.83%
12 Columbia	10,347.74	10,347.74	0.00	0.00%	95,355,536	95,285,019	(70,517)	-0.07%
13 Dade	385,976.28	385,976.28	0.00	0.00%	3,718,024,046	3,717,030,542	(993,504)	-0.03%
14 DeSoto	4,533.39	4,533.39	0.00	0.00%	42,800,109	42,810,840	10,731	0.03%
15 Dixie	2,543.97	2,543.97	0.00	0.00%	23,115,747	23,147,777	32,030	0.14%
16 Duval	155,721.09	155,721.09	0.00	0.00%	1,404,240,057	1,404,071,502	(168,555)	-0.01%
17 Escambia	41,479.10	41,479.10	0.00	0.00%	378,385,227	378,493,674	108,447	0.03%
18 Flagler	15,590.66	15,590.66	0.00	0.00%	144,285,991	143,828,226	(457,765)	-0.32%
19 Franklin	1,135.17	1,135.17	0.00	0.00%	13,227,113	13,320,421	93,308	0.71%
20 Gadsden	5,034.77	5,034.77	0.00	0.00%	47,819,426	47,865,266	45,840	0.10%
21 Gilchrist	2,978.49	2,978.49	0.00	0.00%	30,176,067	30,149,327	(26,740)	-0.09%
22 Glades	1,937.43	1,937.43	0.00	0.00%	19,574,867	19,580,884	6,017	0.03%
23 Gulf	1,758.50	1,758.50	0.00	0.00%	18,668,386	18,703,282	34,896	0.19%
24 Hamilton	1,769.24	1,769.24	0.00	0.00%	17,368,823	17,374,037	5,214	0.03%
25 Hardee	4,320.43	4,320.43	0.00	0.00%	39,892,959	39,920,232	27,273	0.07%
26 Hendry	15,529.59	15,529.59	0.00	0.00%	133,530,509	132,950,963	(579,546)	-0.43%
27 Hernando	26,938.29	26,938.29	0.00	0.00%	246,725,680	246,494,262	(231,418)	-0.09%
28 Highlands	13,066.60	13,066.60	0.00	0.00%	119,522,060	119,542,325	20,265	0.02%
29 Hillsborough	237,342.94	237,342.94	0.00	0.00%	2,157,700,004	2,157,735,565	35,561	0.00%
30 Holmes	2,780.48	2,780.48	0.00	0.00%	26,988,410	26,982,609	(5,801)	-0.02%
31 Indian River	18,432.07	18,432.07	0.00	0.00%	178,392,970	178,715,876	322,906	0.18%
32 Jackson	5,975.46	5,975.46	0.00	0.00%	57,100,767	57,066,199	(34,568)	-0.06%
33 Jefferson	1,159.40	1,159.40	0.00	0.00%	12,941,735	12,913,891	(27,844)	-0.22%
34 Lafayette	1,182.75	1,182.75	0.00	0.00%	11,733,208	11,779,770	46,562	0.40%
35 Lake	54,333.39	54,333.39	0.00	0.00%	487,330,502	487,515,200	184,698	0.04%
36 Lee	112,078.73	112,078.73	0.00	0.00%	1,080,025,985	1,073,920,997	(6,104,988)	-0.57%
37 Leon	34,723.71	34,723.71	0.00	0.00%	313,205,672	312,921,871	(283,801)	-0.09%
38 Levy	6,137.78	6,137.78	0.00	0.00%	59,935,046	59,950,656	15,610	0.03%
39 Liberty	1,131.68	1,131.68	0.00	0.00%	11,926,639	11,920,007	(6,632)	-0.06%
40 Madison	2,114.75	2,114.75	0.00	0.00%	20,147,225	20,124,344	(22,881)	-0.11%
41 Manatee	59,533.92	59,533.92	0.00	0.00%	534,653,975	537,937,453	3,283,478	0.61%
42 Marion	54,389.54	54,389.54	0.00	0.00%	497,928,965	497,222,170	(706,795)	-0.14%
43 Martin	18,505.64	18,505.64	0.00	0.00%	186,693,784	187,097,173	403,389	0.22%
44 Monroe	9,127.73	9,127.73	0.00	0.00%	124,790,442	123,797,460	(992,982)	-0.80%
45 Nassau	13,958.53	13,958.53	0.00	0.00%	131,907,462	131,858,995	(48,467)	-0.04%
46 Okaloosa	32,991.39	32,991.39	0.00	0.00%	304,191,276	304,295,646	104,370	0.03%
47 Okeechobee	6,257.61	6,257.61	0.00	0.00%	59,208,855	59,086,014	(122,841)	-0.21%
48 Orange	228,198.25	228,198.25	0.00	0.00%	2,105,457,006	2,104,666,178	(790,828)	-0.04%
49 Osceola	85,481.45	85,481.45	0.00	0.00%	761,151,628	760,687,114	(464,514)	-0.06%
50 Palm Beach	208,856.94	208,856.94	0.00	0.00%	2,059,747,944	2,064,344,817	4,596,873	0.22%
51 Pasco	94,833.27	94,833.27	0.00	0.00%	868,500,401	868,416,408	(83,993)	-0.01%
52 Pinellas	95,815.41	95,815.41	0.00	0.00%	912,674,222	909,779,023	(2,895,199)	-0.32%
53 Polk	134,218.93	134,218.93	0.00	0.00%	1,225,370,992	1,224,561,054	(809,938)	-0.07%
54 Putnam	10,591.63	10,591.63	0.00	0.00%	98,447,046	98,515,696	68,650	0.07%
55 St. Johns	58,138.33	58,138.33	0.00	0.00%	544,319,734	543,751,271	(568,463)	-0.10%
56 St. Lucie	56,157.24	56,157.24	0.00	0.00%	510,805,097	511,184,153	379,056	0.07%
57 Santa Rosa	31,250.02	31,250.02	0.00	0.00%	292,168,066	291,949,956	(218,110)	-0.07%
58 Sarasota	49,131.22	49,131.22	0.00	0.00%	501,810,819	503,718,087	1,907,268	0.38%
59 Seminole	70,843.91	70,843.91	0.00	0.00%	643,806,848	644,576,236	769,388	0.12%
60 Sumter	11,165.69	11,165.69	0.00	0.00%	113,223,121	113,027,725	(195,396)	-0.17%
61 Suwannee	6,735.20	6,735.20	0.00	0.00%	60,175,514	60,174,858	(656)	0.00%
62 Taylor	2,677.18	2,677.18	0.00	0.00%	26,192,679	26,251,386	58,707	0.22%
63 Union	2,072.57	2,072.57	0.00	0.00%	19,692,611	19,676,776	(15,835)	-0.08%
64 Volusia	68,199.95	68,199.95	0.00	0.00%	622,926,159	622,410,531	(515,628)	-0.08%
65 Wakulla	5,447.31	5,447.31	0.00	0.00%	51,660,630	51,614,554	(46,076)	-0.09%
66 Walton	12,518.08	12,518.08	0.00	0.00%	142,112,997	141,106,879	(1,006,118)	-0.71%
67 Washington	3,375.03	3,375.03	0.00	0.00%	33,521,324	33,491,053	(30,271)	-0.09%
69 FAMU Lab School	526.32	526.32	0.00	0.00%	5,295,716	5,294,911	(805)	-0.02%
70 FAU - Palm Beach	1,329.61	1,329.61	0.00	0.00%	13,285,809	13,309,050	23,241	0.17%
72 FSU Lab - Broward	724.59	724.59	0.00	0.00%	6,780,446	6,780,830	384	0.01%
73 FSU Lab - Leon	1,845.08	1,845.08	0.00	0.00%	16,728,057	16,725,235	(2,822)	-0.02%
74 UF Lab School	1,384.39	1,384.39	0.00	0.00%	13,278,764	13,276,646	(2,118)	-0.02%
75 Virtual School	52,579.21	52,579.21	0.00	0.00%	340,387,205	340,306,759	(80,446)	-0.02%
76 FSU Lab - Bay	390.78	390.78	0.00	0.00%	3,486,303	3,491,011	4,708	0.14%
77 TSC Charter Schools	388.63	388.63	0.00	0.00%	3,320,344	3,319,750	(594)	-0.02%
78 MDC Charter Schools	166.00	166.00	0.00	0.00%	1,678,388	1,678,128	(260)	-0.02%
79 PHSC Charter School	125.00	125.00	0.00	0.00%	1,301,447	1,301,251	(196)	-0.02%
80 UWF Charter School	60.00	60.00	0.00	0.00%	871,426	871,332	(94)	-0.01%
State	3,215,929.85	3,215,929.85	0.00	0.00%	30,029,304,567	30,021,158,876	(8,145,691)	-0.03%

2026-27 FEFP Second Calculation
Change in Funds and Funds per Student Compared to the 2026-27 Conference Calculation

District	K-12 Total Funding				K-12 Total Funds per Unweighted FTE Student			
	2026-27 Conference	2026-27 Second	Difference	Percentage Difference	2026-27 Conference	2026-27 Second	Difference	Percentage Difference
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	288,804,080	288,597,781	(206,299)	-0.07%	9,060.33	9,053.86	(6.47)	-0.07%
2 Baker	43,343,953	43,370,624	26,671	0.06%	9,489.04	9,494.88	5.84	0.06%
3 Bay	269,928,159	270,393,214	465,055	0.17%	9,428.76	9,445.01	16.25	0.17%
4 Bradford	31,229,012	31,184,322	(44,690)	-0.14%	9,701.95	9,688.06	(13.89)	-0.14%
5 Brevard	752,072,341	751,564,942	(507,399)	-0.07%	9,200.03	9,193.82	(6.21)	-0.07%
6 Broward	2,587,964,997	2,589,722,140	1,757,143	0.07%	9,295.99	9,302.30	6.31	0.07%
7 Calhoun	19,444,783	19,451,235	6,452	0.03%	10,039.90	10,043.23	3.33	0.03%
8 Charlotte	179,918,254	180,805,607	887,353	0.49%	9,672.58	9,720.29	47.71	0.49%
9 Citrus	150,744,402	150,726,015	(18,387)	-0.01%	9,089.96	9,088.85	(1.11)	-0.01%
10 Clay	376,210,005	376,545,254	335,249	0.09%	9,157.61	9,165.77	8.16	0.09%
11 Collier	579,950,313	575,128,609	(4,821,704)	-0.83%	11,316.46	11,222.38	(94.08)	-0.83%
12 Columbia	95,355,536	95,285,019	(70,517)	-0.07%	9,215.11	9,208.29	(6.82)	-0.07%
13 Dade	3,718,024,046	3,717,030,542	(993,504)	-0.03%	9,632.78	9,630.20	(2.58)	-0.03%
14 DeSoto	42,800,109	42,810,840	10,731	0.03%	9,441.08	9,443.45	2.37	0.03%
15 Dixie	23,115,747	23,147,777	32,030	0.14%	9,086.49	9,099.08	12.59	0.14%
16 Duval	1,404,240,057	1,404,071,502	(168,555)	-0.01%	9,017.66	9,016.58	(1.08)	-0.01%
17 Escambia	378,385,227	378,493,674	108,447	0.03%	9,122.31	9,124.92	2.61	0.03%
18 Flagler	144,285,991	143,828,226	(457,765)	-0.32%	9,254.64	9,225.28	(29.36)	-0.32%
19 Franklin	13,227,113	13,320,421	93,308	0.71%	11,652.10	11,734.30	82.20	0.71%
20 Gadsden	47,819,426	47,865,266	45,840	0.10%	9,497.84	9,506.94	9.10	0.10%
21 Gilchrist	30,176,067	30,149,327	(26,740)	-0.09%	10,131.33	10,122.35	(8.98)	-0.09%
22 Glades	19,574,867	19,580,884	6,017	0.03%	10,103.52	10,106.63	3.11	0.03%
23 Gulf	18,668,386	18,703,282	34,896	0.19%	10,616.09	10,635.93	19.84	0.19%
24 Hamilton	17,368,823	17,374,037	5,214	0.03%	9,817.11	9,820.06	2.95	0.03%
25 Hardee	39,892,959	39,920,232	27,273	0.07%	9,233.56	9,239.87	6.31	0.07%
26 Hendry	133,530,509	132,950,963	(579,546)	-0.43%	8,598.46	8,561.14	(37.32)	-0.43%
27 Hernando	246,725,680	246,494,262	(231,418)	-0.09%	9,158.92	9,150.33	(8.59)	-0.09%
28 Highlands	119,522,060	119,542,325	20,265	0.02%	9,147.14	9,148.69	1.55	0.02%
29 Hillsborough	2,157,700,004	2,157,735,565	35,561	0.00%	9,091.06	9,091.21	0.15	0.00%
30 Holmes	26,988,410	26,982,609	(5,801)	-0.02%	9,706.39	9,704.30	(2.09)	-0.02%
31 Indian River	178,392,970	178,715,876	322,906	0.18%	9,678.40	9,695.92	17.52	0.18%
32 Jackson	57,100,767	57,066,199	(34,568)	-0.06%	9,555.88	9,550.09	(5.79)	-0.06%
33 Jefferson	12,941,735	12,913,891	(27,844)	-0.22%	11,162.44	11,138.43	(24.01)	-0.22%
34 Lafayette	11,733,208	11,779,770	46,562	0.40%	9,920.28	9,959.64	39.36	0.40%
35 Lake	487,330,502	487,515,200	184,698	0.04%	8,969.26	8,972.66	3.40	0.04%
36 Lee	1,080,025,985	1,073,920,997	(6,104,988)	-0.57%	9,636.32	9,581.84	(54.48)	-0.57%
37 Leon	313,205,672	312,921,871	(283,801)	-0.09%	9,019.94	9,011.76	(8.18)	-0.09%
38 Levy	59,935,046	59,950,656	15,610	0.03%	9,764.94	9,767.48	2.54	0.03%
39 Liberty	11,926,639	11,920,007	(6,632)	-0.06%	10,538.88	10,533.02	(5.86)	-0.06%
40 Madison	20,147,225	20,124,344	(22,881)	-0.11%	9,527.00	9,516.18	(10.82)	-0.11%
41 Manatee	534,653,975	537,937,453	3,283,478	0.61%	8,980.66	9,035.81	55.15	0.61%
42 Marion	497,928,965	497,222,170	(706,795)	-0.14%	9,154.87	9,141.87	(13.00)	-0.14%
43 Martin	186,693,784	187,097,173	403,389	0.22%	10,088.48	10,110.28	21.80	0.22%
44 Monroe	124,790,442	123,797,460	(992,982)	-0.80%	13,671.57	13,562.79	(108.78)	-0.80%
45 Nassau	131,907,462	131,858,995	(48,467)	-0.04%	9,449.95	9,446.48	(3.47)	-0.04%
46 Okaloosa	304,191,276	304,295,646	104,370	0.03%	9,220.32	9,223.49	3.17	0.03%
47 Okeechobee	59,208,855	59,086,014	(122,841)	-0.21%	9,461.90	9,442.27	(19.63)	-0.21%
48 Orange	2,105,457,006	2,104,666,178	(790,828)	-0.04%	9,226.44	9,222.97	(3.47)	-0.04%
49 Osceola	761,151,628	760,687,114	(464,514)	-0.06%	8,904.29	8,898.86	(5.43)	-0.06%
50 Palm Beach	2,059,747,944	2,064,344,817	4,596,873	0.22%	9,862.00	9,884.01	22.01	0.22%
51 Pasco	868,500,401	868,416,408	(83,993)	-0.01%	9,158.18	9,157.30	(0.88)	-0.01%
52 Pinellas	912,674,222	909,779,023	(2,895,199)	-0.32%	9,525.34	9,495.12	(30.22)	-0.32%
53 Polk	1,225,370,992	1,224,561,054	(809,938)	-0.07%	9,129.64	9,123.61	(6.03)	-0.07%
54 Putnam	98,447,046	98,515,696	68,650	0.07%	9,294.80	9,301.28	6.48	0.07%
55 St. Johns	544,319,734	543,751,271	(568,463)	-0.10%	9,362.49	9,352.72	(9.77)	-0.10%
56 St. Lucie	510,805,097	511,184,153	379,056	0.07%	9,095.98	9,102.73	6.75	0.07%
57 Santa Rosa	292,168,066	291,949,956	(218,110)	-0.07%	9,349.37	9,342.39	(6.98)	-0.07%
58 Sarasota	501,810,819	503,718,087	1,907,268	0.38%	10,213.69	10,252.51	38.82	0.38%
59 Seminole	643,806,848	644,576,236	769,388	0.12%	9,087.68	9,098.54	10.86	0.12%
60 Sumter	113,223,121	113,027,725	(195,396)	-0.17%	10,140.27	10,122.77	(17.50)	-0.17%
61 Suwannee	60,175,514	60,174,858	(656)	0.00%	8,934.48	8,934.38	(0.10)	0.00%
62 Taylor	26,192,679	26,251,386	58,707	0.22%	9,783.68	9,805.61	21.93	0.22%
63 Union	19,692,611	19,676,776	(15,835)	-0.08%	9,501.54	9,493.90	(7.64)	-0.08%
64 Volusia	622,926,159	622,410,531	(515,628)	-0.08%	9,133.82	9,126.26	(7.56)	-0.08%
65 Wakulla	51,660,630	51,614,554	(46,076)	-0.09%	9,483.70	9,475.24	(8.46)	-0.09%
66 Walton	142,112,997	141,106,879	(1,006,118)	-0.71%	11,352.62	11,272.25	(80.37)	-0.71%
67 Washington	33,521,324	33,491,053	(30,271)	-0.09%	9,932.16	9,923.19	(8.97)	-0.09%
69 FAMU Lab School	5,295,716	5,294,911	(805)	-0.02%	10,061.78	10,060.25	(1.53)	-0.02%
70 FAU - Palm Beach	13,285,809	13,309,050	23,241	0.17%	9,992.26	10,009.74	17.48	0.17%
72 FSU Lab - Broward	6,780,446	6,780,830	384	0.01%	9,357.63	9,358.16	0.53	0.01%
73 FSU Lab - Leon	16,728,057	16,725,235	(2,822)	-0.02%	9,066.30	9,064.77	(1.53)	-0.02%
74 UF Lab School	13,278,764	13,276,646	(2,118)	-0.02%	9,591.78	9,590.25	(1.53)	-0.02%
75 Virtual School	340,387,205	340,306,759	(80,446)	-0.02%	6,473.80	6,472.27	(1.53)	-0.02%
76 FSU Lab - Bay	3,486,303	3,491,011	4,708	0.14%	8,921.40	8,933.44	12.04	0.13%
77 TSC Charter Schools	3,320,344	3,319,750	(594)	-0.02%	8,543.72	8,542.19	(1.53)	-0.02%
78 MDC Charter Schools	1,678,388	1,678,128	(260)	-0.02%	10,110.77	10,109.20	(1.57)	-0.02%
79 PHSC Charter School	1,301,447	1,301,251	(196)	-0.02%	10,411.58	10,410.01	(1.57)	-0.02%
80 UWF Charter School	871,426	871,332	(94)	-0.01%	14,523.77	14,522.20	(1.57)	-0.01%
State	30,029,304,567	30,021,158,876	(8,145,691)	-0.03%	9,337.67	9,335.14	(2.53)	-0.03%

2026-27 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 1

District	2026-27 Unweighted FTE	2026-27 Funded Weighted FTE[1]	$5,457.60 Times Funded Weighted FTE	Adjusted Comparable Wage Factor	Small District Factor	Base Funding[2]	State-Funded Discretionary Contribution	0.748 Mills Compression
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-
1 Alachua	31,875.67	33,151.84	180,929,482	1.0000	0.0000	180,929,482	0	7,276,259
2 Baker	4,567.79	4,829.92	26,359,771	1.0000	1.0373	27,342,990	0	2,705,365
3 Bay	28,628.17	32,376.11	176,695,858	1.0000	0.0000	176,695,858	0	0
4 Bradford	3,218.84	3,401.46	18,563,808	1.0000	1.0373	19,256,238	0	1,559,850
5 Brevard	81,746.73	87,040.75	475,033,597	1.0000	0.0000	475,033,597	0	14,198,590
6 Broward	278,395.90	296,283.57	1,616,997,212	1.0233	0.0000	1,654,673,247	0	0
7 Calhoun	1,936.75	2,097.16	11,445,460	1.0000	1.0373	11,872,376	0	1,093,063
8 Charlotte	18,600.85	19,637.63	107,174,329	1.0000	0.0000	107,174,329	0	0
9 Citrus	16,583.61	17,458.31	95,280,473	1.0000	0.0000	95,280,473	0	1,239,293
10 Clay	41,081.70	43,832.83	239,222,053	1.0000	0.0000	239,222,053	0	20,627,532
11 Collier	51,248.38	55,538.71	303,108,064	1.0430	0.0000	316,141,711	0	0
12 Columbia	10,347.74	10,832.59	59,119,943	1.0000	1.0373	61,325,117	0	5,370,063
13 Dade	385,976.28	411,597.21	2,246,332,933	1.0362	0.0000	2,327,650,185	0	0
14 DeSoto	4,533.39	4,729.97	25,814,284	1.0000	1.0373	26,777,157	0	1,726,904
15 Dixie	2,543.97	2,718.17	14,834,685	1.0000	1.0373	15,388,019	0	1,599,063
16 Duval	155,721.09	165,390.90	902,637,376	1.0075	0.0000	909,407,156	0	44,167,173
17 Escambia	41,479.10	43,641.59	238,178,342	1.0000	0.0000	238,178,342	0	10,578,415
18 Flagler	15,590.66	16,527.81	90,202,176	1.0000	0.0000	90,202,176	0	0
19 Franklin	1,135.17	1,224.43	6,682,449	1.0000	1.0373	6,931,704	0	0
20 Gadsden	5,034.77	5,362.10	29,264,197	1.0000	1.0373	30,355,752	0	2,398,061
21 Gilchrist	2,978.49	3,279.48	17,898,090	1.0000	1.0373	18,565,689	0	1,425,267
22 Glades	1,937.43	2,052.73	11,202,979	1.0000	1.0373	11,620,850	0	755,307
23 Gulf	1,758.50	1,906.39	10,404,314	1.0000	1.0373	10,792,395	0	0
24 Hamilton	1,769.24	1,874.62	10,230,926	1.0000	1.0373	10,612,540	0	543,741
25 Hardee	4,320.43	4,531.04	24,728,604	1.0000	1.0373	25,650,981	0	1,463,632
26 Hendry	15,529.59	16,150.36	88,142,205	1.0000	1.0373	91,429,909	0	9,879,925
27 Hernando	26,938.29	28,899.94	157,724,313	1.0000	0.0000	157,724,313	0	8,662,546
28 Highlands	13,066.60	13,646.29	74,475,992	1.0000	1.0373	77,253,947	0	4,415,204
29 Hillsborough	237,342.94	253,162.24	1,381,658,241	1.0129	0.0000	1,399,481,632	0	72,228,204
30 Holmes	2,780.48	2,871.79	15,673,081	1.0000	1.0373	16,257,687	0	1,854,274
31 Indian River	18,432.07	19,839.62	108,276,710	1.0000	0.0000	108,276,710	0	0
32 Jackson	5,975.46	6,404.57	34,953,581	1.0000	1.0373	36,257,350	0	3,336,458
33 Jefferson	1,159.40	1,213.50	6,622,798	1.0000	1.0373	6,869,828	0	61,089
34 Lafayette	1,182.75	1,237.93	6,756,127	1.0000	1.0373	7,008,131	0	739,491
35 Lake	54,333.39	57,130.57	311,795,799	1.0000	0.0000	311,795,799	0	10,933,508
36 Lee	112,078.73	122,205.22	666,947,209	1.0033	0.0000	669,148,135	0	0
37 Leon	34,723.71	36,223.70	197,694,465	1.0000	0.0000	197,694,465	0	9,424,709
38 Levy	6,137.78	6,552.17	35,759,123	1.0000	1.0373	37,092,938	0	2,482,793
39 Liberty	1,131.68	1,329.03	7,253,314	1.0000	1.0373	7,523,863	0	707,232
40 Madison	2,114.75	2,208.55	12,053,382	1.0000	1.0373	12,502,973	0	757,059
41 Manatee	59,533.92	62,723.16	342,317,918	1.0002	0.0000	342,386,382	0	0
42 Marion	54,389.54	58,631.37	319,986,565	1.0000	0.0000	319,986,565	0	15,537,460
43 Martin	18,505.64	19,810.04	108,115,274	1.0000	0.0000	108,115,274	0	0
44 Monroe	9,127.73	9,761.65	53,275,181	1.0261	0.0000	54,665,663	0	0
45 Nassau	13,958.53	14,721.33	80,343,131	1.0000	0.0000	80,343,131	0	0
46 Okaloosa	32,991.39	35,209.21	192,157,784	1.0015	0.0000	192,446,021	0	5,868,508
47 Okeechobee	6,257.61	6,493.38	35,438,271	1.0000	1.0373	36,760,119	0	1,491,877
48 Orange	228,198.25	252,503.51	1,378,063,156	1.0072	0.0000	1,387,985,211	0	14,896,782
49 Osceola	85,481.45	91,631.38	500,087,419	1.0000	0.0000	500,087,419	0	30,291,207
50 Palm Beach	208,856.94	221,542.28	1,209,089,147	1.0310	0.0000	1,246,570,911	0	0
51 Pasco	94,833.27	103,510.68	564,919,887	1.0000	0.0000	564,919,887	0	34,807,603
52 Pinellas	95,815.41	102,500.16	559,404,873	1.0003	0.0000	559,572,694	0	0
53 Polk	134,218.93	145,689.63	795,115,725	1.0000	0.0000	795,115,725	0	60,701,853
54 Putnam	10,591.63	11,005.77	60,065,090	1.0000	1.0373	62,305,518	0	3,095,616
55 St. Johns	58,138.33	62,637.56	341,850,747	1.0000	0.0000	341,850,747	0	4,191,192
56 St. Lucie	56,157.24	58,559.63	319,595,037	1.0000	0.0000	319,595,037	0	12,322,022
57 Santa Rosa	31,250.02	34,012.02	185,624,000	1.0000	0.0000	185,624,000	0	11,985,008
58 Sarasota	49,131.22	53,341.67	291,117,498	1.0121	0.0000	294,640,020	0	0
59 Seminole	70,843.91	74,190.88	404,904,147	1.0000	0.0000	404,904,147	0	17,457,356
60 Sumter	11,165.69	11,961.40	65,280,537	1.0000	0.0000	65,280,537	0	0
61 Suwannee	6,735.20	6,952.22	37,942,436	1.0000	1.0373	39,357,689	0	3,385,179
62 Taylor	2,677.18	2,981.72	16,273,035	1.0000	1.0373	16,880,019	0	972,753
63 Union	2,072.57	2,160.75	11,792,509	1.0000	1.0373	12,232,370	0	1,528,520
64 Volusia	68,199.95	72,888.29	397,795,132	1.0000	0.0000	397,795,132	0	7,139,171
65 Wakulla	5,447.31	5,790.28	31,601,032	1.0000	1.0373	32,779,750	0	2,749,039
66 Walton	12,518.08	13,000.94	70,953,930	1.0000	0.0000	70,953,930	0	0
67 Washington	3,375.03	3,650.38	19,922,314	1.0000	1.0373	20,665,416	0	1,699,564
69 FAMU Lab School	526.32	543.19	2,964,514	1.0000	0.0000	2,964,514	331,713	142,854
70 FAU - Palm Beach	1,329.61	1,333.83	7,279,511	1.0310	0.0000	7,505,176	1,807,312	0
72 FSU Lab - Broward	724.59	775.98	4,234,988	1.0233	0.0000	4,333,663	674,057	0
73 FSU Lab - Leon	1,845.08	1,882.66	10,274,805	1.0000	0.0000	10,274,805	1,162,862	500,792
74 UF Lab School	1,384.39	1,401.91	7,651,064	1.0000	0.0000	7,651,064	932,248	316,015
75 Virtual School	52,579.21	51,842.24	282,934,209	1.0000	0.0000	282,934,209	46,551,529	857,567
76 FSU Lab - Bay	390.78	382.19	2,085,840	1.0000	0.0000	2,085,840	356,430	0
77 TSC Charter Schools	388.63	376.00	2,052,058	1.0000	0.0000	2,052,058	344,077	6,339
78 MDC Charter Schools	166.00	165.34	902,360	1.0000	0.0000	902,360	146,970	2,707
79 PHSC Charter School	125.00	120.63	658,350	1.0000	0.0000	658,350	110,670	2,039
80 UWF Charter School	60.00	66.42	362,494	1.0000	0.0000	362,494	53,122	978
State	3,215,929.85	3,437,144.48	18,758,559,713			18,998,941,944	52,470,990	476,160,071

1. Additional Weighted FTE for the Small District ESE Supplement and Isolated Schools are included in the Weighted FTE.
2. Weighted FTE x BSA x CWF x SDF (column 2 x column 3 x column 4 x column 5)

2026-27 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 2

District	Safe Schools -1-	ESE Guaranteed Allocation -2-	Educational Enrichment Allocation -3-	DJJ Supplemental Allocation -4-	Transportation -5-
1 Alachua	3,687,628	17,016,737	8,936,118	82,275	4,851,570
2 Baker	612,792	1,956,761	1,737,444	0	1,424,561
3 Bay	3,117,101	12,078,617	8,278,213	36,079	4,457,022
4 Bradford	495,520	1,795,312	1,740,248	0	848,919
5 Brevard	7,377,564	45,539,811	21,686,589	33,826	12,198,078
6 Broward	24,624,963	135,141,911	60,265,739	163,961	33,442,996
7 Calhoun	405,934	962,918	1,492,608	0	550,778
8 Charlotte	1,752,204	9,570,547	4,061,104	0	4,371,713
9 Citrus	1,679,360	9,314,139	3,555,387	46,454	4,789,157
10 Clay	3,407,482	23,280,537	10,266,649	108,027	9,617,099
11 Collier	4,252,679	27,301,142	11,263,439	83,597	10,467,222
12 Columbia	1,190,438	4,436,944	3,779,354	0	2,550,709
13 Dade	36,442,072	202,310,065	125,258,982	68,091	25,340,581
14 DeSoto	651,408	2,130,318	2,361,534	0	1,075,677
15 Dixie	421,755	958,654	838,306	0	601,155
16 Duval	15,473,352	73,237,675	41,143,108	161,902	22,624,708
17 Escambia	4,582,740	18,292,359	11,016,201	130,348	10,000,853
18 Flagler	1,357,972	9,283,967	3,294,012	0	3,813,525
19 Franklin	371,944	658,155	244,275	0	358,989
20 Gadsden	620,149	1,905,881	1,835,850	0	2,147,052
21 Gilchrist	447,234	1,465,553	2,111,207	0	695,160
22 Glades	390,044	924,741	1,589,428	0	366,634
23 Gulf	416,569	981,984	352,104	0	379,504
24 Hamilton	414,480	645,544	940,160	0	710,010
25 Hardee	636,966	1,770,724	1,070,156	0	1,635,254
26 Hendry	963,519	5,423,896	7,240,879	0	1,956,970
27 Hernando	2,327,728	13,894,398	6,230,198	33,422	7,109,468
28 Highlands	1,421,880	6,106,961	2,846,697	0	3,388,187
29 Hillsborough	17,952,500	102,505,320	60,574,363	210,038	43,483,505
30 Holmes	472,027	1,224,249	2,360,361	0	883,333
31 Indian River	1,739,513	8,885,491	3,988,185	0	3,389,351
32 Jackson	692,653	2,672,376	2,516,020	0	1,986,584
33 Jefferson	362,249	749,492	1,457,953	0	298,249
34 Lafayette	334,554	596,151	768,262	0	216,505
35 Lake	4,561,003	25,772,094	12,402,682	0	11,033,013
36 Lee	9,094,121	41,830,382	40,921,473	111,733	37,648,490
37 Leon	4,072,621	20,077,593	9,972,106	97,772	5,304,983
38 Levy	817,051	3,337,391	3,424,342	0	1,756,922
39 Liberty	335,850	581,196	723,133	103,815	303,583
40 Madison	431,498	967,451	889,755	0	711,312
41 Manatee	5,471,210	26,878,325	14,923,256	178,024	10,163,658
42 Marion	4,784,749	23,661,069	15,944,368	133,879	14,106,444
43 Martin	1,846,016	9,630,041	4,267,097	0	3,628,887
44 Monroe	1,055,325	4,722,025	1,973,862	661	1,298,355
45 Nassau	1,291,775	6,001,954	5,306,357	0	3,733,660
46 Okaloosa	2,954,842	15,289,133	8,800,350	42,885	7,919,220
47 Okeechobee	872,249	3,928,218	1,923,710	0	1,966,843
48 Orange	21,012,111	80,026,164	53,779,944	127,701	33,143,305
49 Osceola	6,463,291	30,619,058	20,317,418	0	16,775,915
50 Palm Beach	18,834,423	102,479,631	46,038,549	97,039	36,923,300
51 Pasco	7,528,465	43,045,462	25,961,906	99,327	20,302,578
52 Pinellas	9,774,076	48,915,443	22,398,887	114,094	13,111,761
53 Polk	10,452,542	59,892,331	34,455,414	90,608	35,641,572
54 Putnam	1,180,647	5,841,544	3,023,860	0	3,162,400
55 St. Johns	4,258,558	28,877,440	13,092,722	0	15,646,097
56 St. Lucie	4,405,691	30,727,409	16,824,241	52,229	14,750,991
57 Santa Rosa	2,453,923	12,635,725	8,567,601	0	9,897,254
58 Sarasota	4,719,456	25,286,243	9,934,518	0	9,334,151
59 Seminole	5,623,691	37,054,891	16,462,622	0	15,732,107
60 Sumter	1,224,872	5,844,033	2,253,324	0	1,764,552
61 Suwannee	796,515	2,871,006	1,368,214	0	1,519,547
62 Taylor	523,764	1,167,002	810,650	0	813,983
63 Union	402,328	1,076,863	927,392	0	512,569
64 Volusia	6,230,401	34,946,593	17,819,311	102,573	13,538,593
65 Wakulla	692,980	3,058,859	1,009,411	0	1,921,845
66 Walton	1,255,808	6,468,882	2,557,444	0	3,610,123
67 Washington	504,752	1,620,856	1,790,212	0	1,163,885
69 FAMU Lab School	286,277	63,519	812,222	0	0
70 FAU - Palm Beach	341,645	154,113	1,456,814	0	0
72 FSU Lab - Broward	299,943	371,853	204,023	0	0
73 FSU Lab - Leon	377,174	457,945	1,492,098	0	0
74 UF Lab School	344,667	486,548	1,520,022	0	0
75 Virtual School	0	2,239,471	0	0	0
76 FSU Lab - Bay	276,399	49,106	105,685	0	0
77 TSC Charter Schools	276,124	53,715	101,294	0	0
78 MDC Charter Schools	261,442	57,762	44,372	0	0
79 PHSC Charter School	258,616	19,240	33,413	0	0
80 UWF Charter School	254,136	16,902	16,038	0	0
State	290,000,000	1,494,121,811	843,753,245	2,510,360	570,872,976

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District	Federally Connected Student Supplement -1-	Mental Health Assistance Allocation -2-	Academic Acceleration Options Supplement -3-	Gross State & Local FEFP -4-	Required Local Effort Taxes -5-	Educational Enrollment Stabilization Allocation -6-	Net State FEFP -7-
1 Alachua	0	1,727,701	7,027,018	231,534,788	86,864,882	0	144,669,906
2 Baker	0	365,004	1,124,530	37,269,447	5,770,176	0	31,499,271
3 Bay	1,332,335	1,781,100	4,552,844	212,329,169	107,134,585	0	105,194,584
4 Bradford	0	262,653	258,077	26,216,817	5,624,794	0	20,592,023
5 Brevard	3,658,627	4,397,851	15,747,631	599,872,164	242,972,320	0	356,899,844
6 Broward	0	14,224,694	67,013,796	1,989,551,307	1,044,921,110	0	944,630,197
7 Calhoun	0	218,088	253,135	16,848,900	2,634,781	0	14,214,119
8 Charlotte	0	1,151,031	3,888,609	131,969,537	112,156,828	0	19,812,709
9 Citrus	0	1,008,798	1,873,324	118,786,385	56,596,492	0	62,189,893
10 Clay	357,400	2,470,037	9,138,696	318,495,512	65,153,625	0	253,341,887
11 Collier	0	3,030,917	8,945,547	381,486,254	324,264,299	1,253	57,223,208
12 Columbia	0	643,902	1,196,439	80,492,966	16,492,079	0	64,000,887
13 Dade	55,655	19,296,781	65,667,507	2,802,089,919	1,788,188,728	0	1,013,901,191
14 DeSoto	0	338,525	396,229	35,457,752	9,562,706	0	25,895,046
15 Dixie	0	246,216	251,094	20,304,262	2,901,595	0	17,402,667
16 Duval	947,947	8,128,009	16,981,885	1,132,272,915	386,127,827	0	746,145,088
17 Escambia	2,054,892	2,277,355	8,171,089	305,282,594	110,946,149	0	194,336,445
18 Flagler	0	929,708	2,486,144	111,367,504	60,535,528	0	50,831,976
19 Franklin	0	169,443	94,534	8,829,044	7,505,437	0	1,323,607
20 Gadsden	0	353,191	222,530	39,838,466	8,578,099	0	31,260,367
21 Gilchrist	0	263,453	613,499	25,587,062	5,176,237	0	20,410,825
22 Glades	595,688	212,881	154,656	16,610,229	3,935,956	0	12,674,273
23 Gulf	0	209,106	150,802	13,282,464	11,288,317	0	1,994,147
24 Hamilton	0	193,989	180,364	14,240,828	4,322,825	2,264	9,920,267
25 Hardee	0	359,036	579,131	33,165,880	9,568,505	0	23,597,375
26 Hendry	0	1,029,654	2,300,022	120,224,774	16,942,472	0	103,282,302
27 Hernando	0	1,543,430	4,221,996	201,747,499	62,862,468	0	138,885,031
28 Highlands	0	806,493	1,992,615	98,231,984	30,835,156	0	67,396,828
29 Hillsborough	1,459,686	13,110,501	49,550,080	1,760,555,829	581,129,113	0	1,179,426,716
30 Holmes	0	261,428	257,079	23,570,438	2,542,292	792	21,028,938
31 Indian River	0	1,098,469	2,934,514	130,312,233	101,570,732	0	28,741,501
32 Jackson	0	446,845	887,944	48,796,230	8,490,891	0	40,305,339
33 Jefferson	0	142,340	39,174	9,980,374	4,158,304	0	5,822,070
34 Lafayette	0	169,338	399,584	10,232,016	1,396,551	0	8,835,465
35 Lake	0	2,957,374	9,710,482	389,165,955	155,077,378	0	234,088,577
36 Lee	93,349	6,451,372	15,889,819	821,188,874	498,553,687	0	322,635,187
37 Leon	0	1,999,584	5,145,170	253,789,003	90,259,815	0	163,529,188
38 Levy	0	429,297	734,603	50,075,337	12,389,503	4,303	37,690,137
39 Liberty	0	168,985	40,806	10,488,463	1,300,419	0	9,188,044
40 Madison	0	216,111	212,873	16,689,032	4,849,497	0	11,839,535
41 Manatee	0	3,474,729	8,214,752	411,690,336	246,645,352	0	165,044,984
42 Marion	0	2,981,482	6,923,959	404,059,975	135,629,107	0	268,430,868
43 Martin	0	1,189,506	5,431,811	134,108,632	113,980,904	0	20,127,728
44 Monroe	1,175,187	615,217	1,697,404	67,203,699	57,141,769	0	10,061,930
45 Nassau	0	853,293	2,340,193	99,870,363	61,756,829	0	38,113,534
46 Okaloosa	3,175,871	1,963,116	6,317,443	244,777,389	98,293,069	0	146,484,320
47 Okeechobee	0	454,080	932,786	48,329,882	17,161,995	850	31,168,737
48 Orange	0	12,336,088	41,937,175	1,645,244,481	788,455,777	0	856,788,704
49 Osceola	0	4,661,585	12,636,971	621,852,864	188,765,396	0	433,087,468
50 Palm Beach	246,375	11,226,031	58,502,790	1,520,919,049	1,151,141,869	0	369,777,180
51 Pasco	0	5,391,226	14,585,832	716,642,286	199,007,174	0	517,635,112
52 Pinellas	0	4,963,791	18,514,975	677,365,721	449,811,939	0	227,553,782
53 Polk	0	7,328,377	13,305,468	1,016,983,890	242,650,080	0	774,333,810
54 Putnam	0	695,317	1,388,365	80,693,267	26,965,849	0	53,727,418
55 St. Johns	0	3,351,291	19,388,637	430,656,684	194,468,054	0	236,188,630
56 St. Lucie	0	3,135,429	9,748,659	411,561,708	152,689,985	0	258,871,723
57 Santa Rosa	2,229,543	1,841,842	6,929,038	242,163,934	68,275,697	0	173,888,237
58 Sarasota	0	2,869,730	12,355,725	359,139,843	305,309,682	0	53,830,161
59 Seminole	0	3,786,883	18,404,028	519,425,725	184,627,141	0	334,798,584
60 Sumter	0	778,985	3,550,325	80,696,628	68,578,774	0	12,117,854
61 Suwannee	0	449,785	580,310	50,328,245	11,343,942	6,567	38,990,870
62 Taylor	0	229,816	172,474	21,570,461	5,703,076	0	15,867,385
63 Union	0	216,147	269,367	17,165,556	1,441,084	0	15,724,472
64 Volusia	0	3,698,304	10,388,818	491,658,896	217,419,875	0	274,239,021
65 Wakulla	0	417,914	1,125,346	43,755,144	9,046,599	0	34,708,545
66 Walton	0	849,407	3,071,668	88,767,262	75,471,245	0	13,296,017
67 Washington	0	285,324	631,998	28,362,007	5,649,284	0	22,712,723
69 FAMU Lab School	0	133,290	52,685	4,787,074	0	0	4,787,074
70 FAU - Palm Beach	0	184,098	583,212	12,032,370	0	0	12,032,370
72 FSU Lab - Broward	0	145,830	0	6,029,369	0	0	6,029,369
73 FSU Lab - Leon	0	216,701	491,398	14,973,775	0	0	14,973,775
74 UF Lab School	0	187,563	548,572	11,986,699	0	0	11,986,699
75 Virtual School	0	3,425,634	4,298,349	340,306,759	0	0	340,306,759
76 FSU Lab - Bay	6,641	124,717	141,371	3,146,189	0	0	3,146,189
77 TSC Charter Schools	0	124,581	24,121	2,982,309	0	0	2,982,309
78 MDC Charter Schools	0	110,500	0	1,526,113	0	0	1,526,113
79 PHSC Charter School	0	107,906	0	1,190,234	0	0	1,190,234
80 UWF Charter School	0	103,795	0	807,465	0	0	807,465
State	17,389,196	180,000,000	596,771,896	23,522,992,489	11,129,013,705	16,029	12,393,994,813

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District	Net State FEFP	Adjustment for Family Empowerment Scholarships	Add Back State-Funded Discretionary Supplement[1]	Adjusted Net State FEFP[2]	99 Percent Net State FEFP (0.99 x col. 1)	FES Adjustment (col. 2 + col. 3)	FES Percentage of Limit[3]
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	144,669,906	(54,523,141)	11,002,971	101,149,736	143,223,207	(43,520,170)	30.39%
2 Baker	31,499,271	(3,929,866)	642,860	28,212,265	31,184,278	(3,287,006)	10.54%
3 Bay	105,194,584	(20,482,369)	4,256,237	88,968,452	104,142,638	(16,226,132)	15.58%
4 Bradford	20,592,023	(6,178,606)	1,136,364	15,549,781	20,386,103	(5,042,242)	24.73%
5 Brevard	356,899,844	(129,367,530)	26,071,522	253,603,836	353,330,846	(103,296,008)	29.23%
6 Broward	944,630,197	(491,948,893)	115,346,278	568,027,582	935,183,895	(376,602,615)	40.27%
7 Calhoun	14,214,119	(781,104)	113,235	13,546,250	14,071,978	(667,869)	4.75%
8 Charlotte	19,812,709	(19,036,438)	5,046,382	5,822,653	19,614,582	(13,990,056)	71.32%
9 Citrus	62,189,893	(19,946,940)	4,330,526	46,573,479	61,567,994	(15,616,414)	25.36%
10 Clay	253,341,887	(33,979,448)	5,536,941	224,899,380	250,808,468	(28,442,507)	11.34%
11 Collier	57,223,208	(53,387,999)	17,911,995	21,747,204	56,650,976	(35,476,004)	62.62%
12 Columbia	64,000,887	(15,576,152)	2,524,641	50,949,376	63,360,878	(13,051,511)	20.60%
13 Dade	1,013,901,191	(765,800,582)	178,074,457	426,175,066	1,003,762,179	(587,726,125)	58.55%
14 DeSoto	25,895,046	(7,085,233)	1,331,345	20,141,158	25,636,096	(5,753,888)	22.44%
15 Dixie	17,402,667	(2,149,461)	394,748	15,647,954	17,228,640	(1,754,713)	10.18%
16 Duval	746,145,088	(252,184,816)	50,844,809	544,805,081	738,683,637	(201,340,007)	27.26%
17 Escambia	194,336,445	(60,348,555)	12,911,851	146,899,741	192,393,081	(47,436,704)	24.66%
18 Flagler	50,831,976	(22,266,461)	4,936,771	33,502,286	50,323,656	(17,329,690)	34.44%
19 Franklin	1,323,607	(461,716)	139,497	1,001,388	1,310,371	(322,219)	24.59%
20 Gadsden	31,260,367	(9,382,888)	1,900,628	23,778,107	30,947,763	(7,482,260)	24.18%
21 Gilchrist	20,410,825	(4,054,344)	708,471	17,064,952	20,206,717	(3,345,873)	16.56%
22 Glades	12,674,273	(1,507,805)	307,137	11,473,605	12,547,530	(1,200,668)	9.57%
23 Gulf	1,994,147	(532,175)	117,465	1,579,437	1,974,206	(414,710)	21.01%
24 Hamilton	9,920,267	(2,661,211)	605,994	7,865,050	9,821,064	(2,055,217)	20.93%
25 Hardee	23,597,375	(2,358,470)	417,486	21,656,391	23,361,401	(1,940,984)	8.31%
26 Hendry	103,282,302	(7,057,101)	768,688	96,993,889	102,249,479	(6,288,413)	6.15%
27 Hernando	138,885,031	(38,531,859)	6,913,275	107,266,447	137,496,181	(31,618,584)	23.00%
28 Highlands	67,396,828	(16,950,028)	3,339,456	53,786,256	66,722,860	(13,610,572)	20.40%
29 Hillsborough	1,179,426,716	(284,746,078)	55,259,873	949,940,511	1,167,632,449	(229,486,205)	19.65%
30 Holmes	21,028,938	(2,268,282)	330,175	19,090,831	20,818,649	(1,938,107)	9.31%
31 Indian River	28,741,501	(24,860,440)	6,529,773	10,410,834	28,454,086	(18,330,667)	64.42%
32 Jackson	40,305,339	(4,724,130)	840,528	36,421,737	39,902,286	(3,883,602)	9.73%
33 Jefferson	5,822,070	(5,212,881)	1,303,410	1,912,599	5,763,849	(3,909,471)	67.83%
34 Lafayette	8,835,465	(834,515)	156,229	8,157,179	8,747,110	(678,286)	7.75%
35 Lake	234,088,577	(82,374,401)	16,510,240	168,224,416	231,747,691	(65,864,161)	28.42%
36 Lee	322,635,187	(110,593,085)	27,399,981	239,442,083	319,408,835	(83,193,104)	26.05%
37 Leon	163,529,188	(43,117,755)	8,282,316	128,693,749	161,893,896	(34,835,439)	21.52%
38 Levy	37,690,137	(8,928,377)	1,703,192	30,464,952	37,313,236	(7,225,185)	19.36%
39 Liberty	9,188,044	(687,099)	77,100	8,578,045	9,096,164	(609,999)	6.71%
40 Madison	11,839,535	(2,544,760)	512,565	9,807,340	11,721,140	(2,032,195)	17.34%
41 Manatee	165,044,984	(56,722,348)	12,900,275	121,222,911	163,394,534	(43,822,073)	26.82%
42 Marion	268,430,868	(77,286,751)	14,695,337	205,839,454	265,746,559	(62,591,414)	23.55%
43 Martin	20,127,728	(14,528,379)	3,702,048	9,301,397	19,926,451	(10,826,331)	54.33%
44 Monroe	10,061,930	(12,807,145)	5,696,022	2,950,807	9,961,311	(7,111,123)	71.39%
45 Nassau	38,113,534	(19,162,067)	4,916,897	23,868,364	37,732,399	(14,245,170)	37.75%
46 Okaloosa	146,484,320	(33,414,911)	6,992,513	120,061,922	145,019,477	(26,422,398)	18.22%
47 Okeechobee	31,168,737	(6,098,324)	1,235,956	26,306,369	30,857,050	(4,862,368)	15.76%
48 Orange	856,788,704	(314,678,613)	70,557,341	612,667,432	848,220,817	(244,121,272)	28.78%
49 Osceola	433,087,468	(119,380,520)	22,810,352	336,517,300	428,756,593	(96,570,168)	22.52%
50 Palm Beach	369,777,180	(308,502,228)	80,438,285	141,713,237	366,079,408	(228,063,943)	62.30%
51 Pasco	517,635,112	(106,110,285)	18,551,744	430,076,571	512,458,761	(87,558,541)	17.09%
52 Pinellas	227,553,782	(171,744,625)	44,728,537	100,537,694	225,278,244	(127,016,088)	56.38%
53 Polk	774,333,810	(180,193,992)	31,780,176	625,919,994	766,590,472	(148,413,816)	19.36%
54 Putnam	53,727,418	(10,811,337)	2,336,448	45,252,529	53,190,144	(8,474,889)	15.93%
55 St. Johns	236,188,630	(64,552,074)	14,118,812	185,755,368	233,826,744	(50,433,262)	21.57%
56 St. Lucie	258,871,723	(77,400,507)	15,184,570	196,655,786	256,283,006	(62,215,937)	24.28%
57 Santa Rosa	173,888,237	(33,039,433)	5,993,005	146,841,809	172,149,355	(27,046,428)	15.71%
58 Sarasota	53,830,161	(52,362,376)	14,631,242	16,099,027	53,291,859	(37,731,134)	70.80%
59 Seminole	334,798,584	(114,757,249)	23,234,560	243,275,895	331,450,598	(91,522,689)	27.61%
60 Sumter	12,117,854	(5,244,690)	1,216,464	8,089,628	11,996,675	(4,028,226)	33.58%
61 Suwannee	38,990,870	(10,590,846)	1,978,537	30,378,561	38,600,961	(8,612,309)	22.31%
62 Taylor	15,867,385	(5,522,911)	1,222,286	11,566,760	15,708,711	(4,300,625)	27.38%
63 Union	15,724,472	(2,258,481)	393,677	13,859,668	15,567,227	(1,864,804)	11.98%
64 Volusia	274,239,021	(99,469,556)	20,623,103	195,392,568	271,496,631	(78,846,453)	29.04%
65 Wakulla	34,708,545	(4,015,591)	713,604	31,406,558	34,361,460	(3,301,987)	9.61%
66 Walton	13,296,017	(8,354,030)	2,735,909	7,677,896	13,163,057	(5,618,121)	42.68%
67 Washington	22,712,723	(4,280,787)	860,341	19,292,277	22,485,596	(3,420,446)	15.21%
69 FAMU Lab School	4,787,074	0	0	4,787,074	4,739,203	0	0.00%
70 FAU - Palm Beach	12,032,370	0	0	12,032,370	11,912,046	0	0.00%
72 FSU Lab - Broward	6,029,369	0	0	6,029,369	5,969,075	0	0.00%
73 FSU Lab - Leon	14,973,775	0	0	14,973,775	14,824,037	0	0.00%
74 UF Lab School	11,986,699	0	0	11,986,699	11,866,832	0	0.00%
75 Virtual School	340,306,759	0	0	340,306,759	336,903,691	0	0.00%
76 FSU Lab - Bay	3,146,189	0	0	3,146,189	3,114,727	0	0.00%
77 TSC Charter Schools	2,982,309	0	0	2,982,309	2,952,486	0	0.00%
78 MDC Charter Schools	1,526,113	0	0	1,526,113	1,510,852	0	0.00%
79 PHSC Charter School	1,190,234	0	0	1,190,234	1,178,332	0	0.00%
80 UWF Charter School	807,465	0	0	807,465	799,390	0	0.00%
State	12,393,994,813	(4,526,653,050)	1,000,785,453	8,868,127,216			

1. The State-Funded Discretionary Supplement component of each student's Family Empowerment Scholarship is funded from state funds only.
2. Amount used for payments made to school districts.
3. Section 1012.394(8)(a)12., F.S., requires the scholarship total in each district to not exceed 99 percent of the district's net state FEFP.

2026-27 FEFP Second Calculation
Prekindergarten through Grade 12 Funding Summary - Page 5

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	144,669,906	24,594,898	11,002,971	180,267,775	86,864,882	21,465,124	108,330,006	288,597,781
2 Baker	31,499,271	4,045,059	642,860	36,187,190	5,770,176	1,413,258	7,183,434	43,370,624
3 Bay	105,194,584	27,696,153	4,256,237	137,146,974	107,134,585	26,111,655	133,246,240	270,393,214
4 Bradford	20,592,023	2,488,657	1,136,364	24,217,044	5,624,794	1,342,484	6,967,278	31,184,322
5 Brevard	356,899,844	66,111,336	26,071,522	449,082,702	242,972,320	59,509,920	302,482,240	751,564,942
6 Broward	944,630,197	225,844,770	115,346,278	1,285,821,245	1,044,921,110	258,979,785	1,303,900,895	2,589,722,140
7 Calhoun	14,214,119	1,835,863	113,235	16,163,217	2,634,781	653,237	3,288,018	19,451,235
8 Charlotte	19,812,709	16,028,832	5,046,382	40,887,923	112,156,828	27,760,856	139,917,684	180,805,607
9 Citrus	62,189,893	13,895,409	4,330,526	80,415,828	56,596,492	13,713,695	70,310,187	150,726,015
10 Clay	253,341,887	36,098,213	5,536,941	294,977,041	65,153,625	16,414,588	81,568,213	376,545,254
11 Collier	57,223,208	47,463,800	17,911,995	122,599,003	324,264,299	128,265,307	452,529,606	575,128,609
12 Columbia	64,000,887	8,307,195	2,524,641	74,832,723	16,492,079	3,960,217	20,452,296	95,285,019
13 Dade	1,013,901,191	310,889,998	178,074,457	1,502,865,646	1,788,188,728	425,976,168	2,214,164,896	3,717,030,542
14 DeSoto	25,895,046	3,661,048	1,331,345	30,887,439	9,562,706	2,360,695	11,923,401	42,810,840
15 Dixie	17,402,667	1,754,019	394,748	19,551,434	2,901,595	694,748	3,596,343	23,147,777
16 Duval	746,145,088	124,711,321	50,844,809	921,701,218	386,127,827	96,242,457	482,370,284	1,404,071,502
17 Escambia	194,336,445	33,477,083	12,911,851	240,725,379	110,946,149	26,822,146	137,768,295	378,493,674
18 Flagler	50,831,976	12,740,871	4,936,771	68,509,618	60,535,528	14,783,080	75,318,608	143,828,226
19 Franklin	1,323,607	1,099,234	139,497	2,562,338	7,505,437	3,252,646	10,758,083	13,320,421
20 Gadsden	31,260,367	3,984,510	1,900,628	37,145,505	8,578,099	2,141,662	10,719,761	47,865,266
21 Gilchrist	20,410,825	2,593,434	708,471	23,712,730	5,176,237	1,260,360	6,436,597	30,149,327
22 Glades	12,674,273	1,671,906	307,137	14,653,316	3,935,956	991,612	4,927,568	19,580,884
23 Gulf	1,994,147	1,719,456	117,465	3,831,068	11,288,317	3,583,897	14,872,214	18,703,282
24 Hamilton	9,920,267	1,473,415	605,994	11,999,676	4,322,825	1,051,536	5,374,361	17,374,037
25 Hardee	23,597,375	3,904,912	417,486	27,919,773	9,568,505	2,431,954	12,000,459	39,920,232
26 Hendry	103,282,302	7,834,870	768,688	111,885,860	16,942,472	4,122,631	21,065,103	132,950,963
27 Hernando	138,885,031	22,206,660	6,913,275	168,004,966	62,862,468	15,626,828	78,489,296	246,494,262
28 Highlands	67,396,828	10,604,326	3,339,456	81,340,610	30,835,156	7,366,559	38,201,715	119,542,325
29 Hillsborough	1,179,426,716	200,144,072	55,259,873	1,434,830,661	581,129,113	141,775,791	722,904,904	2,157,735,565
30 Holmes	21,028,938	2,428,394	330,175	23,787,507	2,542,292	652,810	3,195,102	26,982,609
31 Indian River	28,741,501	15,819,375	6,529,773	51,090,649	101,570,732	26,054,495	127,625,227	178,715,876
32 Jackson	40,305,339	5,378,024	840,528	46,523,891	8,490,891	2,051,417	10,542,308	57,066,199
33 Jefferson	5,822,070	645,800	1,303,410	7,771,280	4,158,304	984,307	5,142,611	12,913,891
34 Lafayette	8,835,465	1,064,570	156,229	10,056,264	1,396,551	326,955	1,723,506	11,779,770
35 Lake	234,088,577	43,781,958	16,510,240	294,380,775	155,077,378	38,057,047	193,134,425	487,515,200
36 Lee	322,635,187	101,971,852	27,399,981	452,007,020	498,553,687	123,360,290	621,913,977	1,073,920,997
37 Leon	163,529,188	28,965,838	8,282,316	200,777,342	90,259,815	21,884,714	112,144,529	312,921,871
38 Levy	37,690,137	5,116,343	1,703,192	44,509,672	12,389,503	3,051,481	15,440,984	59,950,656
39 Liberty	9,188,044	1,041,272	77,100	10,306,416	1,300,419	313,172	1,613,591	11,920,007
40 Madison	11,839,535	1,773,009	512,565	14,125,109	4,849,497	1,149,738	5,999,235	20,124,344
41 Manatee	165,044,984	52,054,243	12,900,275	229,999,502	246,645,352	61,292,599	307,937,951	537,937,453
42 Marion	268,430,868	44,962,706	14,695,337	328,088,911	135,629,107	33,504,152	169,133,259	497,222,170
43 Martin	20,127,728	17,125,906	3,702,048	40,955,682	113,980,904	32,160,587	146,141,491	187,097,173
44 Monroe	10,061,930	8,283,539	5,696,022	24,041,491	57,141,769	42,614,200	99,755,969	123,797,460
45 Nassau	38,113,534	11,580,753	4,916,897	54,611,184	61,756,829	15,490,982	77,247,811	131,858,995
46 Okaloosa	146,484,320	28,646,817	6,992,513	182,123,650	98,293,069	23,878,927	122,171,996	304,295,646
47 Okeechobee	31,168,737	5,368,931	1,235,956	37,773,624	17,161,995	4,150,395	21,312,390	59,086,014
48 Orange	856,788,704	198,001,922	70,557,341	1,125,347,967	788,455,777	190,862,434	979,318,211	2,104,666,178
49 Osceola	433,087,468	69,239,101	22,810,352	525,136,921	188,765,396	46,784,797	235,550,193	760,687,114
50 Palm Beach	369,777,180	179,092,291	80,438,285	629,307,756	1,151,141,869	283,895,192	1,435,037,061	2,064,344,817
51 Pasco	517,635,112	82,521,640	18,551,744	618,708,496	199,007,174	50,700,738	249,707,912	868,416,408
52 Pinellas	227,553,782	76,052,605	44,728,537	348,334,924	449,811,939	111,632,160	561,444,099	909,779,023
53 Polk	774,333,810	115,477,194	31,780,176	921,591,180	242,650,080	60,319,794	302,969,874	1,224,561,054
54 Putnam	53,727,418	9,031,435	2,336,448	65,095,301	26,965,849	6,454,546	33,420,395	98,515,696
55 St. Johns	236,188,630	50,745,634	14,118,812	301,053,076	194,468,054	48,230,141	242,698,195	543,751,271
56 St. Lucie	258,871,723	46,124,521	15,184,570	320,180,814	152,689,985	38,313,354	191,003,339	511,184,153
57 Santa Rosa	173,888,237	27,600,810	5,993,005	207,482,052	68,275,697	16,192,207	84,467,904	291,949,956
58 Sarasota	53,830,161	44,606,329	14,631,242	113,067,732	305,309,682	85,340,673	390,650,355	503,718,087
59 Seminole	334,798,584	55,495,413	23,234,560	413,528,557	184,627,141	46,420,538	231,047,679	644,576,236
60 Sumter	12,117,854	10,571,212	1,216,464	23,905,530	68,578,774	20,543,421	89,122,195	113,027,725
61 Suwannee	38,990,870	5,173,746	1,978,537	46,143,153	11,343,942	2,687,763	14,031,705	60,174,858
62 Taylor	15,867,385	2,017,456	1,222,286	19,107,127	5,703,076	1,441,183	7,144,259	26,251,386
63 Union	15,724,472	1,777,287	393,677	17,895,436	1,441,084	340,256	1,781,340	19,676,776
64 Volusia	274,239,021	55,773,563	20,623,103	350,635,687	217,419,875	54,354,969	271,774,844	622,410,531
65 Wakulla	34,708,545	4,983,180	713,604	40,405,329	9,046,599	2,162,626	11,209,225	51,614,554
66 Walton	13,296,017	11,434,343	2,735,909	27,466,269	75,471,245	38,169,365	113,640,610	141,106,879
67 Washington	22,712,723	2,925,092	860,341	26,498,156	5,649,284	1,343,613	6,992,897	33,491,053
69 FAMU Lab School	4,787,074	507,837	0	5,294,911	0	0	0	5,294,911
70 FAU - Palm Beach	12,032,370	1,276,680	0	13,309,050	0	0	0	13,309,050
72 FSU Lab - Broward	6,029,369	751,461	0	6,780,830	0	0	0	6,780,830
73 FSU Lab - Leon	14,973,775	1,751,460	0	16,725,235	0	0	0	16,725,235
74 UF Lab School	11,986,699	1,289,947	0	13,276,646	0	0	0	13,276,646
75 Virtual School	340,306,759	0	0	340,306,759	0	0	0	340,306,759
76 FSU Lab - Bay	3,146,189	344,822	0	3,491,011	0	0	0	3,491,011
77 TSC Charter Schools	2,982,309	337,441	0	3,319,750	0	0	0	3,319,750
78 MDC Charter Schools	1,526,113	152,015	0	1,678,128	0	0	0	1,678,128
79 PHSC Charter School	1,190,234	111,017	0	1,301,251	0	0	0	1,301,251
80 UWF Charter School	807,465	63,867	0	871,332	0	0	0	871,332
State	12,393,994,813	2,650,121,971	1,000,785,453	16,044,902,237	11,129,013,705	2,847,242,934	13,976,256,639	30,021,158,876

2026-27 FEFP Second Calculation
Unweighted FTE by Program

District	101	102	103	111	112	113	Group 1 Total	130	254	255	300	Group 2 Total	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-
1 Alachua	7,282.41	8,318.45	6,876.20	2,745.13	3,485.29	1,728.04	30,435.52	837.57	62.53	33.98	506.07	1,440.15	31,875.67
2 Baker	1,136.39	1,394.77	776.35	329.79	356.17	239.89	4,233.36	11.37	23.12	11.18	288.76	334.43	4,567.79
3 Bay	6,277.62	8,115.93	5,764.16	2,171.54	2,128.80	1,288.33	25,746.38	1,257.86	822.10	155.41	646.42	2,881.79	28,628.17
4 Bradford	824.79	911.09	501.61	270.61	346.15	238.15	3,092.40	23.30	21.71	5.32	76.11	126.44	3,218.84
5 Brevard	17,146.11	21,564.90	15,620.43	7,121.73	9,393.64	6,289.11	77,135.92	2,065.23	834.42	182.54	1,528.62	4,610.81	81,746.73
6 Broward	50,559.62	72,679.26	58,849.64	23,607.19	25,188.21	17,579.61	248,463.53	21,173.13	2,320.76	581.77	5,856.71	29,932.37	278,395.90
7 Calhoun	450.84	537.63	369.68	176.12	167.51	106.41	1,808.19	13.01	37.38	1.16	77.01	128.56	1,936.75
8 Charlotte	3,665.58	5,050.87	4,401.61	1,467.82	1,832.74	1,121.65	17,540.27	565.46	148.51	38.43	308.18	1,060.58	18,600.85
9 Citrus	3,863.69	4,854.88	3,634.72	1,233.31	1,588.02	690.57	15,865.19	94.19	143.83	12.58	467.82	718.42	16,583.61
10 Clay	8,080.89	10,884.82	8,221.06	3,584.56	4,674.50	2,828.30	38,274.13	1,217.59	459.98	90.34	1,039.66	2,807.57	41,081.70
11 Collier	8,680.93	14,100.90	10,026.76	2,854.35	4,682.24	3,519.97	43,865.15	5,662.67	740.98	126.41	853.17	7,383.23	51,248.38
12 Columbia	2,624.76	3,350.04	1,753.24	739.00	761.36	529.41	9,757.81	94.01	56.28	1.78	437.86	589.93	10,347.74
13 Dade	61,079.75	87,734.91	76,364.25	35,240.92	41,636.62	28,615.40	330,671.85	43,452.75	3,651.25	430.25	7,770.18	55,304.43	385,976.28
14 DeSoto	948.90	1,371.72	916.84	324.57	286.85	212.98	4,061.86	330.75	5.44	4.31	131.03	471.53	4,533.39
15 Dixie	628.78	989.22	341.94	187.11	171.68	84.19	2,402.92	30.80	14.04	10.98	85.23	141.05	2,543.97
16 Duval	35,501.07	42,241.04	29,759.46	10,959.88	14,877.24	10,360.78	143,699.47	8,651.32	1,421.67	199.12	1,749.51	12,021.62	155,721.09
17 Escambia	10,075.92	12,131.54	7,703.71	2,886.19	3,612.21	2,815.85	39,225.42	744.88	204.63	81.35	1,222.82	2,253.68	41,479.10
18 Flagler	3,352.83	4,479.19	3,192.44	1,015.88	1,386.05	1,082.01	14,508.40	485.80	126.36	37.58	432.52	1,082.26	15,590.66
19 Franklin	283.22	303.49	158.68	108.77	139.14	68.33	1,061.63	13.02	13.72	3.00	43.80	73.54	1,135.17
20 Gadsden	1,462.31	1,524.76	1,012.14	309.92	359.98	218.64	4,887.75	14.21	42.16	13.35	77.30	147.02	5,034.77
21 Gilchrist	626.27	824.38	545.46	240.56	293.65	176.84	2,707.16	69.43	69.62	7.34	124.94	271.33	2,978.49
22 Glades	463.45	647.57	283.60	137.56	207.71	84.85	1,824.74	73.99	13.03	3.51	22.16	112.69	1,937.43
23 Gulf	341.82	485.03	358.89	166.30	186.90	129.35	1,668.29	19.18	33.60	4.08	33.35	90.21	1,758.50
24 Hamilton	468.81	517.96	381.55	93.63	93.41	70.40	1,625.76	65.08	14.69	1.63	62.08	143.48	1,769.24
25 Hardee	930.77	1,365.02	879.46	280.78	297.32	186.38	3,939.73	188.19	18.03	5.59	168.89	380.70	4,320.43
26 Hendry	3,056.49	4,662.23	3,694.29	675.71	1,113.61	815.54	14,017.87	840.12	43.48	16.22	611.90	1,511.72	15,529.59
27 Hernando	5,723.23	8,104.45	5,557.47	2,073.91	2,203.40	1,538.26	25,200.72	648.95	342.93	70.94	674.75	1,737.57	26,938.29
28 Highlands	2,892.99	3,927.15	2,467.18	962.32	1,221.08	797.04	12,267.76	367.70	53.83	10.98	366.33	798.84	13,066.60
29 Hillsborough	48,817.52	65,356.94	49,345.74	14,856.29	21,360.60	11,148.15	210,885.24	18,289.99	2,215.30	430.15	5,522.26	26,457.70	237,342.94
30 Holmes	679.07	880.20	567.29	193.05	228.94	148.19	2,696.74	2.63	2.91	1.07	77.13	83.74	2,780.48
31 Indian River	3,911.42	5,088.26	3,727.23	1,363.45	1,714.18	1,283.10	17,087.64	635.18	269.17	41.46	398.62	1,344.43	18,432.07
32 Jackson	1,448.67	1,826.75	1,091.07	520.13	498.01	237.17	5,621.80	72.43	78.48	7.82	194.93	353.66	5,975.46
33 Jefferson	274.06	344.02	197.72	103.64	114.95	74.92	1,109.31	22.25	4.59	1.25	22.00	50.09	1,159.40
34 Lafayette	254.47	341.05	192.91	114.82	101.33	78.37	1,082.95	22.31	2.37	0.00	75.12	99.80	1,182.75
35 Lake	12,231.95	15,943.59	10,314.21	3,966.20	4,901.37	3,345.11	50,702.43	1,897.75	353.75	46.24	1,333.22	3,630.96	54,333.39
36 Lee	21,957.97	30,854.02	23,253.67	5,242.13	7,049.90	5,570.43	93,928.12	13,540.92	1,917.29	203.60	2,488.80	18,150.61	112,078.73
37 Leon	8,019.67	9,992.14	6,916.53	3,065.03	3,262.81	1,961.67	33,217.85	856.69	137.80	19.55	491.82	1,505.86	34,723.71
38 Levy	1,399.84	1,818.18	927.91	593.58	627.88	412.67	5,780.06	133.00	43.55	7.10	174.07	357.72	6,137.78
39 Liberty	211.03	336.36	201.57	121.08	93.32	54.15	1,017.51	8.21	43.22	11.44	51.30	114.17	1,131.68
40 Madison	516.99	642.18	417.72	169.66	172.00	93.12	2,011.67	2.55	9.67	1.10	89.76	103.08	2,114.75
41 Manatee	11,763.02	16,555.87	11,693.46	4,505.24	5,256.91	3,381.51	53,156.01	4,810.21	209.14	114.92	1,243.64	6,377.91	59,533.92
42 Marion	11,790.27	16,048.01	10,728.65	3,843.24	4,571.44	3,222.18	50,203.79	1,798.06	852.39	100.89	1,434.41	4,185.75	54,389.54
43 Martin	3,249.97	4,666.06	4,207.87	1,693.92	1,951.45	828.69	16,597.96	1,124.57	81.96	104.11	597.04	1,907.68	18,505.64
44 Monroe	1,663.73	2,183.56	1,565.59	766.90	929.15	606.11	7,715.04	1,103.89	64.57	18.22	226.01	1,412.69	9,127.73
45 Nassau	3,324.01	4,234.69	2,801.35	975.32	1,151.19	775.71	13,262.27	80.96	124.92	11.76	478.62	696.26	13,958.53
46 Okaloosa	7,363.43	9,516.80	6,758.88	2,408.22	2,778.80	1,915.54	30,741.67	1,149.78	279.08	106.93	713.93	2,249.72	32,991.39
47 Okeechobee	1,313.18	1,519.10	1,000.42	502.53	853.51	549.23	5,737.97	336.20	2.92	3.74	176.78	519.64	6,257.61
48 Orange	44,733.54	62,210.91	48,705.54	10,933.76	17,635.15	12,675.35	196,894.25	21,507.35	5,335.35	667.48	3,793.82	31,304.00	228,198.25
49 Osceola	15,857.53	24,238.23	18,487.22	4,626.20	5,907.76	4,509.31	73,626.25	9,001.82	930.69	166.12	1,756.57	11,855.20	85,481.45
50 Palm Beach	36,344.52	54,125.46	45,298.96	16,935.95	19,569.72	10,862.28	183,136.89	20,107.22	1,101.11	526.86	3,984.86	25,720.05	208,856.94
51 Pasco	20,473.89	26,910.13	20,177.67	5,864.67	9,073.71	5,175.47	87,675.54	3,187.44	1,928.06	249.27	1,792.96	7,157.73	94,833.27
52 Pinellas	18,996.60	25,398.60	21,090.93	7,712.99	10,425.16	4,851.32	88,475.60	3,335.81	1,197.36	193.89	2,612.75	7,339.81	95,815.41
53 Polk	27,702.89	36,268.04	26,480.78	9,155.52	11,870.49	8,891.53	120,369.25	8,783.85	827.33	1,015.05	3,223.45	13,849.68	134,218.93
54 Putnam	2,460.10	3,019.10	1,613.30	834.68	1,086.90	883.92	9,898.00	359.50	13.14	6.06	314.93	693.63	10,591.63
55 St. Johns	12,318.58	16,633.53	11,430.06	3,793.00	6,528.97	4,431.13	55,135.27	879.71	841.57	198.69	1,083.09	3,003.06	58,138.33
56 St. Lucie	11,616.64	15,923.09	11,824.22	4,513.71	4,113.88	2,960.06	50,951.60	3,736.97	129.40	30.37	1,308.90	5,205.64	56,157.24
57 Santa Rosa	6,918.03	9,435.52	6,966.29	1,973.49	2,541.75	1,839.70	29,674.78	282.60	668.98	69.50	554.16	1,575.24	31,250.02
58 Sarasota	9,161.29	12,688.87	10,359.81	3,546.34	5,464.16	3,001.47	44,221.94	3,017.09	827.35	136.21	928.63	4,909.28	49,131.22
59 Seminole	14,588.10	18,930.72	14,216.72	5,439.41	7,801.31	5,831.45	66,807.71	2,062.29	404.73	86.08	1,483.10	4,036.20	70,843.91
60 Sumter	2,452.74	3,176.68	1,800.12	967.11	1,156.27	705.77	10,258.69	377.58	129.50	19.73	380.19	907.00	11,165.69
61 Suwannee	1,495.55	2,118.43	1,378.52	433.37	558.17	376.24	6,360.28	170.07	2.21	1.00	201.64	374.92	6,735.20
62 Taylor	774.98	828.12	460.18	205.51	210.31	129.38	2,608.48	1.29	12.98	2.24	52.19	68.70	2,677.18
63 Union	482.96	696.60	268.29	151.62	254.84	111.65	1,965.96	0.00	5.98	1.97	98.66	106.61	2,072.57
64 Volusia	14,804.88	18,714.47	12,736.18	5,115.32	7,034.93	4,876.34	63,282.12	1,830.63	982.09	45.51	2,059.60	4,917.83	68,199.95
65 Wakulla	1,203.64	1,570.46	982.45	589.77	523.46	327.77	5,197.55	21.30	58.59	6.41	163.46	249.76	5,447.31
66 Walton	2,400.75	3,736.03	2,458.02	1,076.32	1,221.05	721.39	11,613.56	536.03	21.31	10.58	336.60	904.52	12,518.08
67 Washington	850.84	1,020.51	583.55	279.92	289.62	198.80	3,223.24	9.84	52.64	8.25	81.06	151.79	3,375.03
69 FAMU Lab School	176.26	178.42	123.92	7.00	14.35	9.00	508.95	4.85	0.00	0.00	12.52	17.37	526.32
70 FAU - Palm Beach	226.87	369.21	660.72	27.62	39.59	4.00	1,328.01	1.60	0.00	0.00	0.00	1.60	1,329.61
72 FSU Lab - Broward	342.54	170.74	0.00	78.29	93.53	0.00	685.10	39.49	0.00	0.00	0.00	39.49	724.59
73 FSU Lab - Leon	389.53	620.77	473.88	48.81	122.52	84.18	1,739.69	10.20	0.00	0.00	95.19	105.39	1,845.08
74 UF Lab School	215.00	455.99	387.46	23.14	154.12	62.26	1,297.97	0.00	0.00	0.00	86.42	86.42	1,384.39
75 Virtual School	3,343.41	11,265.28	35,061.32	110.18	513.37	706.39	50,999.95	45.51	0.00	0.00	1,533.75	1,579.26	52,579.21
76 FSU Lab - Bay	0.00	0.00	327.38	0.00	0.00	22.69	350.07	0.00	0.00	0.00	40.71	40.71	390.78
77 TSC Charter Schools	0.00	25.00	331.97	0.00	0.00	31.16	388.13	0.50	0.00	0.00	0.00	0.50	388.63
78 MDC Charter Schools	0.00	54.54	67.43	0.00	13.09	13.60	148.66	8.78	0.00	0.00	8.56	17.34	166.00
79 PHSC Charter School	0.00	0.00	116.11	0.00	0.00	8.89	125.00	0.00	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	60.00	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	2,891,553.70	214,218.46	33,903.53	6,813.75	69,440.41	324,376.15	3,215,929.85

2026-27 FEFP Second Calculation
Unweighted FTE

District	Basic Education Grades K-3 101 & 111	Basic Education Grades 4-8 102 & 112	Basic Education Grades 9-12 103 & 113	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Unweighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	10,027.54	11,803.74	8,604.24	30,435.52	837.57	62.53	33.98	506.07	1,440.15	31,875.67
2 Baker	1,466.18	1,750.94	1,016.24	4,233.36	11.37	23.12	11.18	288.76	334.43	4,567.79
3 Bay	8,449.16	10,244.73	7,052.49	25,746.38	1,257.86	822.10	155.41	646.42	2,881.79	28,628.17
4 Bradford	1,095.40	1,257.24	739.76	3,092.40	23.30	21.71	5.32	76.11	126.44	3,218.84
5 Brevard	24,267.84	30,958.54	21,909.54	77,135.92	2,065.23	834.42	182.54	1,528.62	4,610.81	81,746.73
6 Broward	74,166.81	97,867.47	76,429.25	248,463.53	21,173.13	2,320.76	581.77	5,856.71	29,932.37	278,395.90
7 Calhoun	626.96	705.14	476.09	1,808.19	13.01	37.38	1.16	77.01	128.56	1,936.75
8 Charlotte	5,133.40	6,883.61	5,523.26	17,540.27	565.46	148.51	38.43	308.18	1,060.58	18,600.85
9 Citrus	5,097.00	6,442.90	4,325.29	15,865.19	94.19	143.83	12.58	467.82	718.42	16,583.61
10 Clay	11,665.45	15,559.32	11,049.36	38,274.13	1,217.59	459.98	90.34	1,039.66	2,807.57	41,081.70
11 Collier	11,535.28	18,783.14	13,546.73	43,865.15	5,662.67	740.98	126.41	853.17	7,383.23	51,248.38
12 Columbia	3,363.76	4,111.40	2,282.65	9,757.81	94.01	56.28	1.78	437.86	589.93	10,347.74
13 Dade	96,320.67	129,371.53	104,979.65	330,671.85	43,452.75	3,651.25	430.25	7,770.18	55,304.43	385,976.28
14 DeSoto	1,273.47	1,658.57	1,129.82	4,061.86	330.75	5.44	4.31	131.03	471.53	4,533.39
15 Dixie	815.89	1,160.90	426.13	2,402.92	30.80	14.04	10.98	85.23	141.05	2,543.97
16 Duval	46,460.95	57,118.28	40,120.24	143,699.47	8,651.32	1,421.67	199.12	1,749.51	12,021.62	155,721.09
17 Escambia	12,962.11	15,743.75	10,519.56	39,225.42	744.88	204.63	81.35	1,222.82	2,253.68	41,479.10
18 Flagler	4,368.71	5,865.24	4,274.45	14,508.40	485.80	126.36	37.58	432.52	1,082.26	15,590.66
19 Franklin	391.99	442.63	227.01	1,061.63	13.02	13.72	3.00	43.80	73.54	1,135.17
20 Gadsden	1,772.23	1,884.74	1,230.78	4,887.75	14.21	42.16	13.35	77.30	147.02	5,034.77
21 Gilchrist	866.83	1,118.03	722.30	2,707.16	69.43	69.62	7.34	124.94	271.33	2,978.49
22 Glades	601.01	855.28	368.45	1,824.74	73.99	13.03	3.51	22.16	112.69	1,937.43
23 Gulf	508.12	671.93	488.24	1,668.29	19.18	33.60	4.08	33.35	90.21	1,758.50
24 Hamilton	562.44	611.37	451.95	1,625.76	65.08	14.69	1.63	62.08	143.48	1,769.24
25 Hardee	1,211.55	1,662.34	1,065.84	3,939.73	188.19	18.03	5.59	168.89	380.70	4,320.43
26 Hendry	3,732.20	5,775.84	4,509.83	14,017.87	840.12	43.48	16.22	611.90	1,511.72	15,529.59
27 Hernando	7,797.14	10,307.85	7,095.73	25,200.72	648.95	342.93	70.94	674.75	1,737.57	26,938.29
28 Highlands	3,855.31	5,148.23	3,264.22	12,267.76	367.70	53.83	10.98	366.33	798.84	13,066.60
29 Hillsborough	63,673.81	86,717.54	60,493.89	210,885.24	18,289.99	2,215.30	430.15	5,522.26	26,457.70	237,342.94
30 Holmes	872.12	1,109.14	715.48	2,696.74	2.63	2.91	1.07	77.13	83.74	2,780.48
31 Indian River	5,274.87	6,802.44	5,010.33	17,087.64	635.18	269.17	41.46	398.62	1,344.43	18,432.07
32 Jackson	1,968.80	2,324.76	1,328.24	5,621.80	72.43	78.48	7.82	194.93	353.66	5,975.46
33 Jefferson	377.70	458.97	272.64	1,109.31	22.25	4.59	1.25	22.00	50.09	1,159.40
34 Lafayette	369.29	442.38	271.28	1,082.95	22.31	2.37	0.00	75.12	99.80	1,182.75
35 Lake	16,198.15	20,844.96	13,659.32	50,702.43	1,897.75	353.75	46.24	1,333.22	3,630.96	54,333.39
36 Lee	27,200.10	37,903.92	28,824.10	93,928.12	13,540.92	1,917.29	203.60	2,488.80	18,150.61	112,078.73
37 Leon	11,084.70	13,254.95	8,878.20	33,217.85	856.69	137.80	19.55	491.82	1,505.86	34,723.71
38 Levy	1,993.42	2,446.06	1,340.58	5,780.06	133.00	43.55	7.10	174.07	357.72	6,137.78
39 Liberty	332.11	429.68	255.72	1,017.51	8.21	43.22	11.44	51.30	114.17	1,131.68
40 Madison	686.65	814.18	510.84	2,011.67	2.55	9.67	1.10	89.76	103.08	2,114.75
41 Manatee	16,268.26	21,812.78	15,074.97	53,156.01	4,810.21	209.14	114.92	1,243.64	6,377.91	59,533.92
42 Marion	15,633.51	20,619.45	13,950.83	50,203.79	1,798.06	852.39	100.89	1,434.41	4,185.75	54,389.54
43 Martin	4,943.89	6,617.51	5,036.56	16,597.96	1,124.57	81.96	104.11	597.04	1,907.68	18,505.64
44 Monroe	2,430.63	3,112.71	2,171.70	7,715.04	1,103.89	64.57	18.22	226.01	1,412.69	9,127.73
45 Nassau	4,299.33	5,385.88	3,577.06	13,262.27	80.96	124.92	11.76	478.62	696.26	13,958.53
46 Okaloosa	9,771.65	12,295.60	8,674.42	30,741.67	1,149.78	279.08	106.93	713.93	2,249.72	32,991.39
47 Okeechobee	1,815.71	2,372.61	1,549.65	5,737.97	336.20	2.92	3.74	176.78	519.64	6,257.61
48 Orange	55,667.30	79,846.06	61,380.89	196,894.25	21,507.35	5,335.35	667.48	3,793.82	31,304.00	228,198.25
49 Osceola	20,483.73	30,145.99	22,996.53	73,626.25	9,001.82	930.69	166.12	1,756.57	11,855.20	85,481.45
50 Palm Beach	53,280.47	73,695.18	56,161.24	183,136.89	20,107.22	1,101.11	526.86	3,984.86	25,720.05	208,856.94
51 Pasco	26,338.56	35,983.84	25,353.14	87,675.54	3,187.44	1,928.06	249.27	1,792.96	7,157.73	94,833.27
52 Pinellas	26,709.59	35,823.76	25,942.25	88,475.60	3,335.81	1,197.36	193.89	2,612.75	7,339.81	95,815.41
53 Polk	36,858.41	48,138.53	35,372.31	120,369.25	8,783.85	827.33	1,015.05	3,223.45	13,849.68	134,218.93
54 Putnam	3,294.78	4,106.00	2,497.22	9,898.00	359.50	13.14	6.06	314.93	693.63	10,591.63
55 St. Johns	16,111.58	23,162.50	15,861.19	55,135.27	879.71	841.57	198.69	1,083.09	3,003.06	58,138.33
56 St. Lucie	16,130.35	20,036.97	14,784.28	50,951.60	3,736.97	129.40	30.37	1,308.90	5,205.64	56,157.24
57 Santa Rosa	8,891.52	11,977.27	8,805.99	29,674.78	282.60	668.98	69.50	554.16	1,575.24	31,250.02
58 Sarasota	12,707.63	18,153.03	13,361.28	44,221.94	3,017.09	827.35	136.21	928.63	4,909.28	49,131.22
59 Seminole	20,027.51	26,732.03	20,048.17	66,807.71	2,062.29	404.73	86.08	1,483.10	4,036.20	70,843.91
60 Sumter	3,419.85	4,332.95	2,505.89	10,258.69	377.58	129.50	19.73	380.19	907.00	11,165.69
61 Suwannee	1,928.92	2,676.60	1,754.76	6,360.28	170.07	2.21	1.00	201.64	374.92	6,735.20
62 Taylor	980.49	1,038.43	589.56	2,608.48	1.29	12.98	2.24	52.19	68.70	2,677.18
63 Union	634.58	951.44	379.94	1,965.96	0.00	5.98	1.97	98.66	106.61	2,072.57
64 Volusia	19,920.20	25,749.40	17,612.52	63,282.12	1,830.63	982.09	45.51	2,059.60	4,917.83	68,199.95
65 Wakulla	1,793.41	2,093.92	1,310.22	5,197.55	21.30	58.59	6.41	163.46	249.76	5,447.31
66 Walton	3,477.07	4,957.08	3,179.41	11,613.56	536.03	21.31	10.58	336.60	904.52	12,518.08
67 Washington	1,130.76	1,310.13	782.35	3,223.24	9.84	52.64	8.25	81.06	151.79	3,375.03
69 FAMU Lab School	183.26	192.77	132.92	508.95	4.85	0.00	0.00	12.52	17.37	526.32
70 FAU - Palm Beach	254.49	408.80	664.72	1,328.01	1.60	0.00	0.00	0.00	1.60	1,329.61
72 FSU Lab - Broward	420.83	264.27	0.00	685.10	39.49	0.00	0.00	0.00	39.49	724.59
73 FSU Lab - Leon	438.34	743.29	558.06	1,739.69	10.20	0.00	0.00	95.19	105.39	1,845.08
74 UF Lab School	238.14	610.11	449.72	1,297.97	0.00	0.00	0.00	86.42	86.42	1,384.39
75 Virtual School	3,453.59	11,778.65	35,767.71	50,999.95	45.51	0.00	0.00	1,533.75	1,579.26	52,579.21
76 FSU Lab - Bay	0.00	0.00	350.07	350.07	0.00	0.00	0.00	40.71	40.71	390.78
77 TSC Charter Schools	0.00	25.00	363.13	388.13	0.50	0.00	0.00	0.00	0.50	388.63
78 MDC Charter Schools	0.00	67.63	81.03	148.66	8.78	0.00	0.00	8.56	17.34	166.00
79 PHSC Charter School	0.00	0.00	125.00	125.00	0.00	0.00	0.00	0.00	0.00	125.00
80 UWF Charter School	60.00	0.00	0.00	60.00	0.00	0.00	0.00	0.00	0.00	60.00
State	860,425.46	1,156,531.83	874,596.41	2,891,553.70	214,218.46	33,903.53	6,813.75	69,440.41	324,376.15	3,215,929.85

2026-27 FEFP Second Calculation
Nonvirtual Unweighted FTE by Program

District	101	102	103	111	112	113	Group 1 Total	130	254	255	300	Group 2 Total	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-
1 Alachua	7,275.88	8,287.88	6,780.68	2,744.20	3,480.53	1,704.55	30,273.72	836.91	62.53	33.98	506.07	1,439.49	31,713.21
2 Baker	1,135.75	1,379.57	738.99	329.79	356.17	235.32	4,175.59	11.37	23.12	11.18	287.95	333.62	4,509.21
3 Bay	6,275.59	8,072.61	5,667.24	2,171.54	2,123.54	1,269.19	25,579.71	1,257.86	822.10	155.41	643.02	2,878.39	28,458.10
4 Bradford	824.79	907.69	477.01	270.61	343.19	225.67	3,048.96	22.93	21.71	5.32	75.73	125.69	3,174.65
5 Brevard	17,125.72	21,488.65	15,221.19	7,120.73	9,365.61	6,175.51	76,497.41	2,065.23	834.42	182.54	1,509.95	4,592.14	81,089.55
6 Broward	50,530.28	72,564.02	58,273.47	23,605.18	25,156.91	17,458.84	247,588.70	21,172.25	2,320.76	581.77	5,854.20	29,928.98	277,517.68
7 Calhoun	450.84	529.94	340.07	176.12	166.05	99.06	1,762.08	13.01	36.84	1.16	75.57	126.58	1,888.66
8 Charlotte	3,654.92	5,008.18	4,248.46	1,466.37	1,823.04	1,098.49	17,299.46	565.46	148.51	38.43	307.56	1,059.96	18,359.42
9 Citrus	3,855.36	4,824.26	3,550.10	1,232.51	1,582.48	685.72	15,730.43	94.19	143.83	11.52	466.45	715.99	16,446.42
10 Clay	8,006.86	10,753.31	7,687.61	3,578.73	4,645.79	2,702.67	37,374.97	1,212.00	459.98	90.34	1,018.57	2,780.89	40,155.86
11 Collier	8,497.53	13,206.78	9,782.41	2,854.35	4,682.24	3,517.84	42,541.15	5,662.67	740.98	126.41	853.17	7,383.23	49,924.38
12 Columbia	2,624.76	3,332.91	1,672.80	739.00	761.21	522.06	9,652.74	94.01	56.28	1.78	431.24	583.31	10,236.05
13 Dade	61,026.88	87,468.10	76,015.44	35,237.98	41,587.16	28,503.75	329,839.31	43,447.11	3,641.57	429.24	7,746.94	55,264.86	385,104.17
14 DeSoto	948.90	1,371.72	916.84	324.57	286.85	212.98	4,061.86	330.75	5.44	4.31	131.03	471.53	4,533.39
15 Dixie	491.44	630.38	327.38	182.68	162.18	83.90	1,877.96	12.97	14.04	3.98	84.50	115.49	1,993.45
16 Duval	35,334.71	41,702.48	28,774.66	10,938.71	14,755.17	10,117.34	141,623.07	8,639.17	1,421.67	199.12	1,695.95	11,955.91	153,578.98
17 Escambia	10,075.92	12,066.14	7,529.38	2,886.19	3,604.69	2,783.79	38,946.11	744.88	204.63	81.35	1,218.48	2,249.34	41,195.45
18 Flagler	3,344.21	4,440.88	3,064.57	1,015.19	1,382.73	1,042.62	14,290.20	484.49	126.24	37.58	432.52	1,080.83	15,371.03
19 Franklin	283.22	302.55	154.31	108.77	139.01	67.36	1,055.22	13.02	13.72	3.00	43.80	73.54	1,128.76
20 Gadsden	1,460.34	1,517.15	1,001.86	309.92	359.98	216.87	4,866.12	14.21	42.16	13.35	77.30	147.02	5,013.14
21 Gilchrist	626.27	818.99	502.59	240.56	289.45	169.81	2,647.67	69.43	69.62	7.34	124.27	270.66	2,918.33
22 Glades	459.16	625.05	234.26	136.78	201.12	59.55	1,715.92	73.36	13.03	3.51	21.76	111.66	1,827.58
23 Gulf	341.82	485.03	358.89	166.30	186.90	129.35	1,668.29	19.18	33.60	4.08	33.35	90.21	1,758.50
24 Hamilton	468.81	517.87	378.70	93.63	93.41	70.09	1,622.51	65.08	14.69	1.63	62.08	143.48	1,765.99
25 Hardee	930.77	1,358.42	815.40	280.78	295.65	176.83	3,857.85	188.19	18.03	5.59	168.75	380.56	4,238.41
26 Hendry	1,831.23	2,482.74	1,840.04	520.45	603.26	373.77	7,651.49	727.09	43.48	16.22	324.44	1,111.23	8,762.72
27 Hernando	5,719.32	7,955.85	5,330.37	2,073.91	2,181.31	1,503.67	24,764.43	647.20	342.70	70.94	669.30	1,730.14	26,494.57
28 Highlands	2,886.32	3,881.30	2,313.30	961.27	1,209.20	765.03	12,016.42	367.70	53.83	10.98	356.15	788.66	12,805.08
29 Hillsborough	48,008.68	63,567.83	46,407.35	14,773.21	21,012.58	10,658.21	204,427.86	18,199.07	2,215.14	429.81	5,461.23	26,305.25	230,733.11
30 Holmes	679.07	879.35	546.59	193.05	228.94	147.11	2,674.11	2.63	2.91	1.07	77.13	83.74	2,757.85
31 Indian River	3,909.43	5,078.76	3,713.42	1,363.45	1,713.23	1,280.21	17,058.50	635.18	269.17	41.46	398.17	1,343.98	18,402.48
32 Jackson	1,446.08	1,807.32	1,020.63	520.13	494.68	229.83	5,518.67	72.43	78.48	7.82	193.47	352.20	5,870.87
33 Jefferson	274.06	344.02	194.44	103.64	114.82	72.52	1,103.50	22.25	4.59	1.25	22.00	50.09	1,153.59
34 Lafayette	254.47	341.05	192.32	114.82	101.33	78.37	1,082.36	22.31	2.37	0.00	75.12	99.80	1,182.16
35 Lake	12,222.28	15,868.79	10,152.18	3,965.40	4,877.66	3,304.63	50,390.94	1,897.75	353.27	46.24	1,330.45	3,627.71	54,018.65
36 Lee	21,922.52	30,711.14	22,978.45	5,235.94	7,008.71	5,507.02	93,363.78	13,526.11	1,917.29	202.78	2,468.39	18,114.57	111,478.35
37 Leon	8,019.67	9,974.90	6,821.32	3,065.03	3,262.11	1,947.66	33,090.69	856.69	137.80	19.55	491.38	1,505.42	34,596.11
38 Levy	1,399.68	1,815.79	904.13	593.58	627.58	407.26	5,748.02	132.33	43.55	7.10	173.65	356.63	6,104.65
39 Liberty	211.03	335.54	192.12	121.08	93.32	51.95	1,005.04	8.21	43.22	11.44	51.30	114.17	1,119.21
40 Madison	516.05	632.55	412.49	169.66	170.26	88.48	1,989.49	2.55	9.67	1.10	89.50	102.82	2,092.31
41 Manatee	11,763.02	16,550.60	11,622.08	4,505.24	5,256.91	3,368.89	53,066.74	4,809.25	209.14	114.92	1,239.94	6,373.25	59,439.99
42 Marion	11,746.47	15,866.77	10,180.18	3,840.42	4,553.84	3,163.01	49,350.69	1,798.06	852.39	100.89	1,413.06	4,164.40	53,515.09
43 Martin	3,249.97	4,660.81	4,197.37	1,693.92	1,951.45	828.69	16,582.21	1,124.57	81.96	104.11	597.04	1,907.68	18,489.89
44 Monroe	1,663.73	2,180.07	1,554.03	766.90	929.15	597.96	7,691.84	1,103.89	64.57	18.22	226.01	1,412.69	9,104.53
45 Nassau	3,324.01	4,212.65	2,727.55	975.32	1,143.70	761.61	13,144.84	80.96	124.92	11.76	476.34	693.98	13,838.82
46 Okaloosa	7,358.93	9,473.63	6,336.69	2,405.92	2,771.09	1,806.52	30,152.78	1,149.78	279.08	106.93	706.15	2,241.94	32,394.72
47 Okeechobee	1,313.18	1,513.02	981.24	502.53	848.76	537.12	5,695.85	336.20	2.92	3.74	176.43	519.29	6,215.14
48 Orange	44,650.63	61,697.45	46,908.28	10,920.11	17,529.37	12,352.87	194,058.71	21,434.12	5,335.11	667.06	3,780.18	31,216.47	225,275.18
49 Osceola	15,316.71	23,219.17	17,746.56	4,585.15	5,749.63	4,381.49	70,998.71	8,961.43	929.62	166.12	1,720.32	11,777.49	82,776.20
50 Palm Beach	36,330.18	54,040.04	45,121.68	16,933.94	19,560.31	10,838.32	182,824.47	20,106.64	1,101.11	526.86	3,982.86	25,717.47	208,541.94
51 Pasco	20,436.57	26,609.63	18,972.47	5,859.05	8,986.01	4,946.90	85,810.63	3,184.97	1,927.75	247.04	1,565.31	6,925.07	92,735.70
52 Pinellas	18,985.60	25,347.69	20,705.39	7,712.01	10,411.42	4,793.89	87,956.00	3,335.81	1,197.07	192.33	2,604.82	7,330.03	95,286.03
53 Polk	27,702.89	36,268.04	26,450.95	9,155.52	11,864.64	8,881.14	120,323.18	8,783.85	819.65	1,015.05	3,223.45	13,842.00	134,165.18
54 Putnam	2,456.22	3,002.11	1,569.98	833.37	1,081.34	868.04	9,811.06	359.50	13.14	6.06	314.13	692.83	10,503.89
55 St. Johns	12,309.93	16,527.50	11,223.19	3,790.35	6,507.01	4,374.65	54,732.63	879.71	841.57	198.69	1,083.09	3,003.06	57,735.69
56 St. Lucie	11,585.17	15,846.50	11,715.86	4,512.78	4,107.01	2,948.45	50,715.77	3,736.07	129.40	30.37	1,305.17	5,201.01	55,916.78
57 Santa Rosa	6,913.05	9,386.45	6,679.34	1,973.37	2,535.34	1,798.75	29,286.30	282.60	668.98	69.50	551.29	1,572.37	30,858.67
58 Sarasota	9,157.21	12,664.49	10,222.50	3,546.34	5,451.49	2,981.30	44,023.33	3,017.09	827.35	136.21	927.30	4,907.95	48,931.28
59 Seminole	14,576.82	18,741.46	13,699.74	5,438.45	7,746.16	5,680.90	65,883.53	2,061.75	404.73	86.08	1,451.08	4,003.64	69,887.17
60 Sumter	2,451.69	3,170.46	1,751.69	967.11	1,156.27	695.92	10,193.14	377.58	129.50	19.73	379.62	906.43	11,099.57
61 Suwannee	1,492.76	2,089.73	1,288.66	432.56	551.30	358.78	6,213.79	170.07	2.21	1.00	200.70	373.98	6,587.77
62 Taylor	774.98	828.12	458.34	205.51	210.31	129.22	2,606.48	1.29	12.98	2.24	52.07	68.58	2,675.06
63 Union	482.96	696.60	268.29	151.62	254.84	111.65	1,965.96	0.00	5.98	1.97	98.66	106.61	2,072.57
64 Volusia	14,765.05	18,560.84	12,426.02	5,107.46	6,994.91	4,780.93	62,635.21	1,829.52	980.74	45.51	2,029.43	4,885.20	67,520.41
65 Wakulla	1,203.64	1,570.35	980.80	589.77	523.35	327.42	5,195.33	21.30	58.59	6.41	163.46	249.76	5,445.09
66 Walton	2,400.75	3,736.03	2,458.02	1,076.32	1,221.05	721.39	11,613.56	536.03	21.31	10.58	336.60	904.52	12,518.08
67 Washington	848.15	1,011.91	553.10	279.92	289.19	196.07	3,178.34	9.84	52.64	8.25	80.38	151.11	3,329.45
69 FAMU Lab School	176.26	178.42	123.92	7.00	14.35	9.00	508.95	4.85	0.00	0.00	12.52	17.37	526.32
70 FAU - Palm Beach	226.87	369.21	660.72	27.62	39.59	4.00	1,328.01	1.60	0.00	0.00	0.00	1.60	1,329.61
72 FSU Lab - Broward	342.54	170.74	0.00	78.29	93.53	0.00	685.10	39.49	0.00	0.00	0.00	39.49	724.59
73 FSU Lab - Leon	389.53	620.77	473.88	48.81	122.52	84.18	1,739.69	10.20	0.00	0.00	95.19	105.39	1,845.08
74 UF Lab School	215.00	455.99	379.15	23.14	154.12	60.16	1,287.56	0.00	0.00	0.00	85.90	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	0.00	0.00
76 FSU Lab - Bay	0.00	0.00	320.15	0.00	0.00	22.14	342.29	0.00	0.00	0.00	40.71	40.71	383.00
77 TSC Charter Schools	0.00	25.00	323.12	0.00	0.00	30.39	378.51	0.50	0.00	0.00	0.00	0.50	379.01
78 MDC Charter Schools	0.00	54.54	67.43	0.00	13.09	13.60	148.66	8.78	0.00	0.00	8.56	17.34	166.00
79 PHSC Charter School	0.00	0.00	116.11	0.00	0.00	8.89	125.00	0.00	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	60.00	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	2,803,797.16	213,786.53	33,881.38	6,799.31	66,979.66	321,446.88	3,125,244.04

2026-27 FEFP Second Calculation
Family Empowerment Scholarship FTE by Program

District	101	102	103	111	112	113	Group 1 Total	130	254	255	300	Group 2 Total	Grand Total
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-	-11-	-12-	-13-
1 Alachua	1,530.25	1,678.50	676.75	889.75	843.50	471.75	6,090.50	0.00	23.75	27.00	0.00	50.75	6,141.25
2 Baker	45.75	73.50	52.25	75.75	68.75	45.00	361.00	0.00	12.00	5.00	0.00	17.00	378.00
3 Bay	439.75	419.75	180.25	365.50	308.75	192.25	1,906.25	0.00	127.25	16.00	0.00	143.25	2,049.50
4 Bradford	176.75	172.00	89.50	73.00	75.50	54.25	641.00	0.00	1.50	4.75	0.00	6.25	647.25
5 Brevard	2,863.00	3,155.25	1,574.50	2,318.25	2,253.75	1,243.50	13,408.25	0.00	275.00	113.25	0.00	388.25	13,796.50
6 Broward	12,863.75	13,881.25	10,521.50	9,129.50	4,861.25	3,274.50	54,531.75	0.00	436.25	112.50	0.00	548.75	55,080.50
7 Calhoun	7.50	6.25	7.75	16.00	15.50	11.75	64.75	0.00	5.00	0.00	0.00	5.00	69.75
8 Charlotte	498.50	598.50	140.75	263.75	298.25	133.00	1,932.75	0.00	41.25	9.75	0.00	51.00	1,983.75
9 Citrus	599.00	601.50	234.50	300.25	295.75	162.50	2,193.50	0.00	14.50	7.25	0.00	21.75	2,215.25
10 Clay	710.50	811.00	454.25	558.50	560.75	391.25	3,486.25	0.00	89.75	34.75	0.00	124.50	3,610.75
11 Collier	1,018.50	1,365.50	840.50	671.00	550.25	385.00	4,830.75	0.00	65.00	14.00	0.00	79.00	4,909.75
12 Columbia	394.75	567.25	279.00	159.00	196.00	137.50	1,733.50	0.00	13.75	1.25	0.00	15.00	1,748.50
13 Dade	19,996.00	19,395.75	14,509.00	15,519.50	7,166.00	4,807.00	81,393.25	0.00	926.25	150.25	0.00	1,076.50	82,469.75
14 DeSoto	216.50	257.25	99.25	63.50	73.00	46.25	755.75	0.00	4.25	2.25	0.00	6.50	762.25
15 Dixie	40.75	58.75	63.25	13.25	28.25	25.75	230.00	0.00	2.25	0.00	0.00	2.25	232.25
16 Duval	7,182.50	8,182.00	5,149.50	2,806.25	2,899.50	2,244.00	28,463.75	0.00	277.50	54.75	0.00	332.25	28,796.00
17 Escambia	1,836.50	2,403.75	1,178.25	548.75	605.00	444.25	7,016.50	0.00	27.75	10.25	0.00	38.00	7,054.50
18 Flagler	656.00	680.25	249.00	319.25	354.25	188.25	2,447.00	0.00	18.25	7.50	0.00	25.75	2,472.75
19 Franklin	0.00	0.00	4.50	8.25	12.50	9.50	34.75	0.00	2.50	0.00	0.00	2.50	37.25
20 Gadsden	239.00	312.00	205.25	117.25	118.00	34.25	1,025.75	0.00	4.75	1.25	0.00	6.00	1,031.75
21 Gilchrist	82.75	86.25	47.75	47.25	70.75	44.75	379.50	0.00	13.50	1.25	0.00	14.75	394.25
22 Glades	20.75	45.00	34.75	14.25	25.00	11.75	151.50	0.00	1.25	0.00	0.00	1.25	152.75
23 Gulf	1.00	0.00	0.00	13.00	9.50	1.50	25.00	0.00	5.75	2.75	0.00	8.50	33.50
24 Hamilton	68.75	100.25	59.00	17.50	22.25	12.75	280.50	0.00	2.75	0.00	0.00	2.75	283.25
25 Hardee	44.25	40.75	4.25	51.50	65.25	10.50	216.50	0.00	3.75	4.75	0.00	8.50	225.00
26 Hendry	187.50	276.25	198.25	67.25	62.50	31.50	823.25	0.00	5.00	3.25	0.00	8.25	831.50
27 Hernando	908.00	1,001.75	454.75	592.75	632.50	401.50	3,991.25	0.00	96.25	29.75	0.00	126.00	4,117.25
28 Highlands	570.25	629.75	188.00	179.50	208.75	104.00	1,880.25	0.00	10.00	6.50	0.00	16.50	1,896.75
29 Hillsborough	7,834.00	8,629.00	5,133.00	3,953.75	3,428.25	2,053.25	31,031.25	0.00	442.50	169.50	0.00	612.00	31,643.25
30 Holmes	54.75	65.50	10.75	35.75	33.50	25.75	226.00	0.00	1.25	1.00	0.00	2.25	228.25
31 Indian River	609.00	624.00	393.00	411.50	347.00	221.00	2,605.50	0.00	28.25	12.25	0.00	40.50	2,646.00
32 Jackson	143.75	136.00	63.00	50.00	70.50	17.50	480.75	0.00	7.25	3.75	0.00	11.00	491.75
33 Jefferson	115.75	149.25	89.75	56.00	47.75	27.75	486.25	0.00	2.50	1.25	0.00	3.75	490.00
34 Lafayette	16.25	23.75	16.25	12.00	8.50	9.75	86.50	0.00	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	9,007.00	0.00	128.00	22.50	0.00	150.50	9,157.50
36 Lee	2,815.00	3,091.50	1,703.50	1,769.75	1,311.50	781.75	11,473.00	0.00	163.75	25.00	0.00	188.75	11,661.75
37 Leon	1,072.75	1,046.25	552.25	913.00	683.75	390.75	4,658.75	0.00	24.75	7.25	0.00	32.00	4,690.75
38 Levy	186.50	229.75	154.75	124.25	135.75	91.00	922.00	0.00	9.50	0.00	0.00	9.50	931.50
39 Liberty	2.25	1.00	1.00	8.00	13.75	3.50	29.50	0.00	4.00	7.50	0.00	11.50	41.00
40 Madison	68.75	90.75	43.75	34.75	33.00	8.00	279.00	0.00	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	6,069.50	0.00	87.50	21.50	0.00	109.00	6,178.50
42 Marion	2,286.50	2,492.75	1,265.50	1,092.25	1,039.00	542.25	8,718.25	0.00	104.50	9.75	0.00	114.25	8,832.50
43 Martin	0.00	2.00	2.00	624.00	460.50	166.50	1,255.00	0.00	13.25	12.00	0.00	25.25	1,280.25
44 Monroe	241.00	266.50	84.00	207.00	116.50	51.50	966.50	0.00	6.00	9.50	0.00	15.50	982.00
45 Nassau	611.50	548.00	162.25	273.25	271.00	162.50	2,028.50	0.00	19.00	1.25	0.00	20.25	2,048.75
46 Okaloosa	947.25	785.25	231.00	639.50	601.25	257.25	3,461.50	0.00	49.25	24.25	0.00	73.50	3,535.00
47 Okeechobee	188.50	177.75	57.00	111.50	83.75	38.75	657.25	0.00	0.00	2.25	0.00	2.25	659.50
48 Orange	9,468.25	9,881.00	5,111.75	3,842.25	3,288.25	2,115.50	33,707.00	0.00	895.25	140.00	0.00	1,035.25	34,742.25
49 Osceola	3,083.50	3,610.00	2,274.75	1,854.75	1,344.00	917.25	13,084.25	0.00	214.75	62.50	0.00	277.25	13,361.50
50 Palm Beach	7,372.00	8,338.25	5,627.75	5,446.00	3,549.50	2,372.75	32,706.25	0.00	156.25	88.75	0.00	245.00	32,951.25
51 Pasco	2,436.25	2,254.50	1,303.50	1,957.25	1,720.25	1,086.00	10,757.75	0.00	316.25	103.50	0.00	419.75	11,177.50
52 Pinellas	4,545.00	5,523.00	3,229.75	1,926.25	2,129.75	1,263.25	18,617.00	0.00	244.50	56.00	0.00	300.50	18,917.50
53 Polk	4,521.75	5,318.75	2,586.00	2,907.25	2,781.25	1,480.75	19,595.75	0.00	195.00	145.50	0.00	340.50	19,936.25
54 Putnam	382.75	337.00	129.00	134.25	116.75	73.75	1,173.50	0.00	3.75	2.25	0.00	6.00	1,179.50
55 St. Johns	1,444.00	1,497.75	791.25	1,048.25	1,110.75	583.25	6,475.25	0.00	172.75	86.50	0.00	259.25	6,734.50
56 St. Lucie	1,961.50	1,854.00	700.25	2,079.50	1,021.00	476.00	8,092.25	0.00	51.75	22.25	0.00	74.00	8,166.25
57 Santa Rosa	1,015.75	1,009.25	450.50	467.00	444.50	254.50	3,641.50	0.00	57.25	12.25	0.00	69.50	3,711.00
58 Sarasota	1,336.50	1,351.50	729.75	679.00	657.50	456.00	5,210.25	0.00	110.50	20.25	0.00	130.75	5,341.00
59 Seminole	2,959.50	3,035.75	1,425.25	2,002.00	1,827.50	1,077.75	12,327.75	0.00	164.50	61.00	0.00	225.50	12,553.25
60 Sumter	13.00	13.00	7.50	122.25	142.00	82.25	380.00	0.00	44.50	6.25	0.00	50.75	430.75
61 Suwannee	281.75	383.50	219.00	121.25	119.25	78.00	1,202.75	0.00	1.25	1.00	0.00	2.25	1,205.00
62 Taylor	189.75	223.50	122.25	30.75	38.75	16.25	621.25	0.00	3.50	0.00	0.00	3.50	624.75
63 Union	81.75	63.75	20.75	26.00	25.25	17.25	234.75	0.00	0.00	1.50	0.00	1.50	236.25
64 Volusia	3,135.00	3,211.25	1,281.75	1,377.00	1,312.25	776.00	11,093.25	0.00	201.75	14.75	0.00	216.50	11,309.75
65 Wakulla	82.75	74.25	54.75	89.25	79.75	34.00	414.75	0.00	5.00	1.25	0.00	6.25	421.00
66 Walton	1.00	0.00	0.00	301.50	252.25	104.50	659.25	0.00	4.75	5.75	0.00	10.50	669.75
67 Washington	145.25	124.50	51.25	52.75	41.00	25.50	440.25	0.00	4.75	0.00	0.00	4.75	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	0.00	0.00
70 FAU - Palm Beach	0.00	0.00	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	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	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	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	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	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	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	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	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	0.00	0.00
State	118,124.00	126,690.50	75,625.00	74,377.00	55,735.75	34,619.25	485,171.50	0.00	6,446.00	1,781.75	0.00	8,227.75	493,399.25

2026-27 FEFP Second 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	Subtotal Group 1	ESOL/Intensive English Grades K-12 130	ESE Support Level IV 254	ESE Support Level V 255	Career Education Grades 9-12 300	Subtotal Group 2	Total Projected Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,100.49	11,803.74	8,303.09	31,207.32	972.42	219.79	200.69	551.62	1,944.52	33,151.84
2 Baker	1,623.06	1,750.94	980.67	4,354.67	13.20	81.27	66.03	314.75	475.25	4,829.92
3 Bay	9,353.22	10,244.73	6,805.65	26,403.60	1,460.38	2,889.68	917.85	704.60	5,972.51	32,376.11
4 Bradford	1,212.61	1,257.24	713.87	3,183.72	27.05	76.31	31.42	82.96	217.74	3,401.46
5 Brevard	26,864.50	30,958.54	21,142.71	78,965.75	2,397.73	2,932.99	1,078.08	1,666.20	8,075.00	87,040.75
6 Broward	82,102.66	97,867.47	73,754.23	253,724.36	24,582.00	8,157.47	3,435.93	6,383.81	42,559.21	296,283.57
7 Calhoun	694.04	705.14	459.43	1,858.61	15.10	131.39	6.85	83.94	237.28	2,095.89
8 Charlotte	5,682.67	6,883.61	5,329.95	17,896.23	656.50	522.01	226.97	335.92	1,741.40	19,637.63
9 Citrus	5,642.38	6,442.90	4,173.90	16,259.18	109.35	505.56	74.30	509.92	1,199.13	17,458.31
10 Clay	12,913.65	15,559.32	10,662.63	39,135.60	1,413.62	1,616.83	533.55	1,133.23	4,697.23	43,832.83
11 Collier	12,769.55	18,783.14	13,072.59	44,625.28	6,574.36	2,604.54	746.58	929.96	10,855.44	55,480.72
12 Columbia	3,723.68	4,111.40	2,202.76	10,037.84	109.15	197.82	10.51	477.27	794.75	10,832.59
13 Dade	106,626.98	129,371.53	101,305.36	337,303.87	50,448.64	12,834.14	2,541.06	8,469.50	74,293.34	411,597.21
14 DeSoto	1,409.73	1,658.57	1,090.28	4,158.58	384.00	19.12	25.45	142.82	571.39	4,729.97
15 Dixie	903.19	1,160.90	411.22	2,475.31	35.76	49.35	64.85	92.90	242.86	2,718.17
16 Duval	51,432.27	57,118.28	38,716.03	147,266.58	10,044.18	4,997.17	1,176.00	1,906.97	18,124.32	165,390.90
17 Escambia	14,349.06	15,743.75	10,151.38	40,244.19	864.81	719.27	480.45	1,332.87	3,397.40	43,641.59
18 Flagler	4,836.16	5,865.24	4,124.84	14,826.24	564.01	444.16	221.95	471.45	1,701.57	16,527.81
19 Franklin	433.93	442.63	219.06	1,095.62	15.12	48.23	17.72	47.74	128.81	1,224.43
20 Gadsden	1,961.86	1,884.74	1,187.70	5,034.30	16.50	148.19	78.85	84.26	327.80	5,362.10
21 Gilchrist	959.58	1,118.03	697.02	2,774.63	80.61	244.71	43.35	136.18	504.85	3,279.48
22 Glades	665.32	855.28	355.55	1,876.15	85.90	45.80	20.73	24.15	176.58	2,052.73
23 Gulf	562.49	671.93	471.15	1,705.57	22.27	118.10	24.10	36.35	200.82	1,906.39
24 Hamilton	622.62	611.37	436.13	1,670.12	75.56	51.64	9.63	67.67	204.50	1,874.62
25 Hardee	1,341.19	1,662.34	1,028.54	4,032.07	218.49	63.38	33.01	184.09	498.97	4,531.04
26 Hendry	4,131.55	5,775.84	4,351.99	14,259.38	975.38	152.83	95.80	666.97	1,890.98	16,150.36
27 Hernando	8,631.43	10,307.85	6,847.38	25,786.66	753.43	1,205.40	418.97	735.48	3,113.28	28,899.94
28 Highlands	4,267.83	5,148.23	3,149.97	12,566.03	426.90	189.21	64.85	399.30	1,080.26	13,646.29
29 Hillsborough	70,486.91	86,717.54	58,376.60	215,581.05	21,234.68	7,786.78	2,540.47	6,019.26	37,581.19	253,162.24
30 Holmes	965.44	1,109.14	690.44	2,765.02	3.05	10.23	6.32	84.07	103.67	2,868.69
31 Indian River	5,839.28	6,802.44	4,834.97	17,476.69	737.44	946.13	244.86	434.50	2,362.93	19,839.62
32 Jackson	2,179.46	2,324.76	1,281.75	5,785.97	84.09	275.86	46.18	212.47	618.60	6,404.57
33 Jefferson	418.11	458.97	263.10	1,140.18	25.83	16.13	7.38	23.98	73.32	1,213.50
34 Lafayette	408.80	442.38	261.79	1,112.97	25.90	8.33	0.00	81.88	116.11	1,229.08
35 Lake	17,931.35	20,844.96	13,181.24	51,957.55	2,203.29	1,243.43	273.09	1,453.21	5,173.02	57,130.57
36 Lee	30,110.51	37,903.92	27,815.26	95,829.69	15,721.01	6,739.27	1,202.46	2,712.79	26,375.53	122,205.22
37 Leon	12,270.76	13,254.95	8,567.46	34,093.17	994.62	484.37	115.46	536.08	2,130.53	36,223.70
38 Levy	2,206.72	2,446.06	1,293.66	5,946.44	154.41	153.08	41.93	189.74	539.16	6,485.60
39 Liberty	367.65	429.68	246.77	1,044.10	9.53	151.92	67.56	55.92	284.93	1,329.03
40 Madison	760.12	814.18	492.96	2,067.26	2.96	33.99	6.50	97.84	141.29	2,208.55
41 Manatee	18,008.96	21,812.78	14,547.35	54,369.09	5,584.65	735.13	678.72	1,355.57	8,354.07	62,723.16
42 Marion	17,306.30	20,619.45	13,462.55	51,388.30	2,087.55	2,996.15	595.86	1,563.51	7,243.07	58,631.37
43 Martin	5,472.89	6,617.51	4,860.28	16,950.68	1,305.63	288.09	614.87	650.77	2,859.36	19,810.04
44 Monroe	2,690.71	3,112.71	2,095.69	7,899.11	1,281.62	226.96	107.61	246.35	1,862.54	9,761.65
45 Nassau	4,759.36	5,385.88	3,451.86	13,597.10	93.99	439.09	69.45	521.70	1,124.23	14,721.33
46 Okaloosa	10,817.22	12,295.60	8,370.82	31,483.64	1,334.89	980.97	631.53	778.18	3,725.57	35,209.21
47 Okeechobee	2,009.99	2,372.61	1,495.41	5,878.01	390.33	10.26	22.09	192.69	615.37	6,493.38
48 Orange	61,623.70	79,846.06	59,232.56	200,702.32	24,970.03	18,753.76	3,942.14	4,135.26	51,801.19	252,503.51
49 Osceola	22,675.49	30,145.99	22,191.65	75,013.13	10,451.11	3,271.38	981.10	1,914.66	16,618.25	91,631.38
50 Palm Beach	58,981.48	73,695.18	54,195.60	186,872.26	23,344.48	3,870.40	3,111.64	4,343.50	34,670.02	221,542.28
51 Pasco	29,156.79	35,983.84	24,465.78	89,606.41	3,700.62	6,777.13	1,472.19	1,954.33	13,904.27	103,510.68
52 Pinellas	29,567.52	35,823.76	25,034.27	90,425.55	3,872.88	4,208.72	1,145.11	2,847.90	12,074.61	102,500.16
53 Polk	40,802.26	48,138.53	34,134.28	123,075.07	10,198.05	2,908.06	5,994.89	3,513.56	22,614.56	145,689.63
54 Putnam	3,647.32	4,106.00	2,409.82	10,163.14	417.38	46.19	35.79	343.27	842.63	11,005.77
55 St. Johns	17,835.52	23,162.50	15,306.05	56,304.07	1,021.34	2,958.12	1,173.46	1,180.57	6,333.49	62,637.56
56 St. Lucie	17,856.30	20,036.97	14,266.83	52,160.10	4,338.62	454.84	179.37	1,426.70	6,399.53	58,559.63
57 Santa Rosa	9,842.91	11,977.27	8,497.78	30,317.96	328.10	2,351.46	410.47	604.03	3,694.06	34,012.02
58 Sarasota	14,067.35	18,153.03	12,893.64	45,114.02	3,502.84	2,908.14	804.46	1,012.21	8,227.65	53,341.67
59 Seminole	22,170.45	26,732.03	19,346.48	68,248.96	2,394.32	1,422.63	508.39	1,616.58	5,941.92	74,190.88
60 Sumter	3,785.77	4,332.95	2,418.18	10,536.90	438.37	455.19	116.53	414.41	1,424.50	11,961.40
61 Suwannee	2,135.31	2,676.60	1,693.34	6,505.25	197.45	7.77	5.91	219.79	430.92	6,936.17
62 Taylor	1,085.40	1,038.43	568.93	2,692.76	1.50	45.62	13.23	56.89	117.24	2,810.00
63 Union	702.48	951.44	366.64	2,020.56	0.00	21.02	11.63	107.54	140.19	2,160.75
64 Volusia	22,051.66	25,749.40	16,996.08	64,797.14	2,125.36	3,452.05	268.78	2,244.96	8,091.15	72,888.29
65 Wakulla	1,985.30	2,093.92	1,264.36	5,343.58	24.73	205.94	37.86	178.17	446.70	5,790.28
66 Walton	3,849.12	4,957.08	3,068.13	11,874.33	622.33	74.90	62.49	366.89	1,126.61	13,000.94
67 Washington	1,251.75	1,310.13	754.97	3,316.85	11.42	185.03	48.72	88.36	333.53	3,650.38
69 FAMU Lab School	202.87	192.77	128.27	523.91	5.63	0.00	0.00	13.65	19.28	543.19
70 FAU - Palm Beach	281.72	408.80	641.45	1,331.97	1.86	0.00	0.00	0.00	1.86	1,333.83
72 FSU Lab - Broward	465.86	264.27	0.00	730.13	45.85	0.00	0.00	0.00	45.85	775.98
73 FSU Lab - Leon	485.24	743.29	538.53	1,767.06	11.84	0.00	0.00	103.76	115.60	1,882.66
74 UF Lab School	263.62	610.11	433.98	1,307.71	0.00	0.00	0.00	94.20	94.20	1,401.91
75 Virtual School	3,823.12	11,778.65	34,515.84	50,117.61	52.84	0.00	0.00	1,671.79	1,724.63	51,842.24
76 FSU Lab - Bay	0.00	0.00	337.82	337.82	0.00	0.00	0.00	44.37	44.37	382.19
77 TSC Charter Schools	0.00	25.00	350.42	375.42	0.58	0.00	0.00	0.00	0.58	376.00
78 MDC Charter Schools	0.00	67.63	78.19	145.82	10.19	0.00	0.00	9.33	19.52	165.34
79 PHSC Charter School	0.00	0.00	120.63	120.63	0.00	0.00	0.00	0.00	0.00	120.63
80 UWF Charter School	66.42	0.00	0.00	66.42	0.00	0.00	0.00	0.00	0.00	66.42
State	952,490.97	1,156,531.83	843,985.54	2,953,008.34	248,707.61	119,170.88	40,242.03	75,690.07	483,810.59	3,436,818.93

2026-27 FEFP Second Calculation
Family Empowerment Scholarship Weighted FTE

District	Basic Education Grades K-3 101 & 111 -1-	Basic Education Grades 4-8 102 & 112 -2-	Basic Education Grades 9-12 103 & 113 -3-	Subtotal Group 1 -4-	ESOL/Intensive English Grades K-12 130 -5-	ESE Support Level IV 254 -6-	ESE Support Level V 255 -7-	Career Education Grades 9-12 300 -8-	Subtotal Group 2 -9-	Total Projected Weighted FTE -10-
1 Alachua	2,678.94	2,522.00	1,108.30	6,309.24	0.00	83.48	159.46	0.00	242.94	6,552.18
2 Baker	134.50	142.25	93.85	370.60	0.00	42.18	29.53	0.00	71.71	442.31
3 Bay	891.41	728.50	359.46	1,979.37	0.00	447.28	94.50	0.00	541.78	2,521.15
4 Bradford	276.47	247.50	138.72	662.69	0.00	5.27	28.05	0.00	33.32	696.01
5 Brevard	5,735.64	5,409.00	2,719.37	13,864.01	0.00	966.63	668.85	0.00	1,635.48	15,499.49
6 Broward	24,346.53	18,742.50	13,313.14	56,402.17	0.00	1,533.42	664.43	0.00	2,197.85	58,600.02
7 Calhoun	26.01	21.75	18.82	66.58	0.00	17.58	0.00	0.00	17.58	84.16
8 Charlotte	843.81	896.75	264.17	2,004.73	0.00	144.99	57.58	0.00	202.57	2,207.30
9 Citrus	995.47	897.25	383.11	2,275.83	0.00	50.97	42.82	0.00	93.79	2,369.62
10 Clay	1,404.78	1,371.75	815.91	3,592.44	0.00	315.47	205.23	0.00	520.70	4,113.14
11 Collier	1,870.28	1,915.75	1,182.61	4,968.64	0.00	228.48	82.68	0.00	311.16	5,279.80
12 Columbia	613.00	763.25	401.92	1,778.17	0.00	48.33	7.38	0.00	55.71	1,833.88
13 Dade	39,315.66	26,561.75	18,639.94	84,517.35	0.00	3,255.77	887.38	0.00	4,143.15	88,660.50
14 DeSoto	309.96	330.25	140.41	780.62	0.00	14.94	13.29	0.00	28.23	808.85
15 Dixie	59.78	87.00	85.89	232.67	0.00	7.91	0.00	0.00	7.91	240.58
16 Duval	11,057.55	11,081.50	7,134.73	29,273.78	0.00	975.41	323.35	0.00	1,298.76	30,572.54
17 Escambia	2,640.47	3,008.75	1,565.71	7,214.93	0.00	97.54	60.54	0.00	158.08	7,373.01
18 Flagler	1,079.60	1,034.50	421.95	2,536.05	0.00	64.15	44.30	0.00	108.45	2,644.50
19 Franklin	9.13	12.50	13.51	35.14	0.00	8.79	0.00	0.00	8.79	43.93
20 Gadsden	394.37	430.00	231.12	1,055.49	0.00	16.70	7.38	0.00	24.08	1,079.57
21 Gilchrist	143.91	157.00	89.26	390.17	0.00	47.45	7.38	0.00	54.83	445.00
22 Glades	38.75	70.00	44.87	153.62	0.00	4.39	0.00	0.00	4.39	158.01
23 Gulf	15.50	9.50	1.45	26.45	0.00	20.21	16.24	0.00	36.45	62.90
24 Hamilton	95.48	122.50	69.24	287.22	0.00	9.67	0.00	0.00	9.67	296.89
25 Hardee	106.00	106.00	14.23	226.23	0.00	13.18	28.05	0.00	41.23	267.46
26 Hendry	282.01	338.75	221.71	842.47	0.00	17.58	19.19	0.00	36.77	879.24
27 Hernando	1,661.33	1,634.25	826.28	4,121.86	0.00	338.32	175.70	0.00	514.02	4,635.88
28 Highlands	829.97	838.50	281.78	1,950.25	0.00	35.15	38.39	0.00	73.54	2,023.79
29 Hillsborough	13,049.04	12,057.25	6,934.73	32,041.02	0.00	1,555.39	1,001.07	0.00	2,556.46	34,597.48
30 Holmes	100.18	99.00	35.22	234.40	0.00	4.39	5.91	0.00	10.30	244.70
31 Indian River	1,129.69	971.00	592.51	2,693.20	0.00	99.30	72.35	0.00	171.65	2,864.85
32 Jackson	214.48	206.50	77.68	498.66	0.00	25.48	22.15	0.00	47.63	546.29
33 Jefferson	190.13	197.00	113.39	500.52	0.00	8.79	7.38	0.00	16.17	516.69
34 Lafayette	31.27	32.25	25.09	88.61	0.00	0.00	0.00	0.00	0.00	88.61
35 Lake	3,854.30	3,499.75	1,954.61	9,308.66	0.00	449.92	132.89	0.00	582.81	9,891.47
36 Lee	5,075.32	4,403.00	2,398.27	11,876.59	0.00	575.58	147.65	0.00	723.23	12,599.82
37 Leon	2,198.23	1,730.00	910.00	4,838.23	0.00	87.00	42.82	0.00	129.82	4,968.05
38 Levy	344.00	365.50	237.15	946.65	0.00	33.39	0.00	0.00	33.39	980.04
39 Liberty	11.35	14.75	4.34	30.44	0.00	14.06	44.30	0.00	58.36	88.80
40 Madison	114.57	123.75	49.94	288.26	0.00	0.00	0.00	0.00	0.00	288.26
41 Manatee	2,424.61	2,295.25	1,528.56	6,248.42	0.00	307.56	126.98	0.00	434.54	6,682.96
42 Marion	3,740.28	3,531.75	1,744.48	9,016.51	0.00	367.32	57.58	0.00	424.90	9,441.41
43 Martin	690.77	462.50	162.60	1,315.87	0.00	46.57	70.87	0.00	117.44	1,433.31
44 Monroe	495.94	383.00	130.76	1,009.70	0.00	21.09	56.11	0.00	77.20	1,086.90
45 Nassau	979.42	819.00	313.38	2,111.80	0.00	66.79	7.38	0.00	74.17	2,185.97
46 Okaloosa	1,756.53	1,386.50	471.16	3,614.19	0.00	173.11	143.22	0.00	316.33	3,930.52
47 Okeechobee	332.10	261.50	92.40	686.00	0.00	0.00	13.29	0.00	13.29	699.29
48 Orange	14,734.72	13,169.25	6,974.30	34,878.27	0.00	3,146.80	826.84	0.00	3,973.64	38,851.91
49 Osceola	5,466.64	4,954.00	3,080.28	13,500.92	0.00	754.85	369.13	0.00	1,123.98	14,624.90
50 Palm Beach	14,189.53	11,887.75	7,720.48	33,797.76	0.00	549.22	524.16	0.00	1,073.38	34,871.14
51 Pasco	4,863.60	3,974.75	2,305.87	11,144.22	0.00	1,111.62	611.27	0.00	1,722.89	12,867.11
52 Pinellas	7,163.67	7,652.75	4,335.75	19,152.17	0.00	859.42	330.74	0.00	1,190.16	20,342.33
53 Polk	8,223.90	8,100.00	3,924.41	20,248.31	0.00	685.43	859.32	0.00	1,544.75	21,793.06
54 Putnam	572.32	453.75	195.65	1,221.72	0.00	13.18	13.29	0.00	26.47	1,248.19
55 St. Johns	2,758.92	2,608.50	1,326.39	6,693.81	0.00	607.22	510.87	0.00	1,118.09	7,811.90
56 St. Lucie	4,473.39	2,875.00	1,135.08	8,483.47	0.00	181.90	131.41	0.00	313.31	8,796.78
57 Santa Rosa	1,641.40	1,453.75	680.33	3,775.48	0.00	201.23	72.35	0.00	273.58	4,049.06
58 Sarasota	2,231.16	2,009.00	1,144.25	5,384.41	0.00	388.41	119.60	0.00	508.01	5,892.42
59 Seminole	5,492.38	4,863.25	2,415.40	12,771.03	0.00	578.22	360.27	0.00	938.49	13,709.52
60 Sumter	149.72	155.00	86.61	391.33	0.00	156.42	36.91	0.00	193.33	584.66
61 Suwannee	446.12	502.75	286.61	1,235.48	0.00	4.39	5.91	0.00	10.30	1,245.78
62 Taylor	244.09	262.25	133.65	639.99	0.00	12.30	0.00	0.00	12.30	652.29
63 Union	119.28	89.00	36.67	244.95	0.00	0.00	8.86	0.00	8.86	253.81
64 Volusia	4,994.78	4,523.50	1,985.73	11,504.01	0.00	709.15	87.11	0.00	796.26	12,300.27
65 Wakulla	190.40	154.00	85.64	430.04	0.00	17.58	7.38	0.00	24.96	455.00
66 Walton	334.87	252.25	100.84	687.96	0.00	16.70	33.96	0.00	50.66	738.62
67 Washington	219.19	165.50	74.06	458.75	0.00	16.70	0.00	0.00	16.70	475.45
69 FAMU Lab School	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
70 FAU - Palm Beach	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
73 FSU Lab - Leon	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
75 Virtual School	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
77 TSC Charter Schools	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
79 PHSC Charter School	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
State	213,098.60	182,426.25	106,385.73	501,910.58	0.00	22,657.72	10,523.03	0.00	33,180.75	535,091.33

2026-27 FEFP Second Calculation
Funded Weighted FTE

District	Basic Education Grades K-3 101 & 111 -1-	Basic Education Grades 4-8 102 & 112 -2-	Basic Education Grades 9-12 103 & 113 -3-	ESOL/Intensive English Grades K-12 130 -4-	ESE Support Level IV 254 -5-	ESE Support Level V 255 -6-	Career Education Grades 9-12 300 -7-	Total Weighted FTE -8-	Additional Weighted FTE[1] -9-	Total Projected Weighted FTE -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	1.27	2,097.16
8 Charlotte	5,682.67	6,883.61	5,329.95	656.50	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	57.99	55,538.71
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	0.00	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	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	3.10	2,871.79
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	8.85	1,237.93
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	6,485.60	66.57	6,552.17
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	0.00	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	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	16.05	6,952.22
62 Taylor	1,085.40	1,038.43	568.93	1.50	45.62	13.23	56.89	2,810.00	171.72	2,981.72
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 - 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	325.55	3,437,144.48

1. Additional Weighted FTE includes the Small District Supplement and Isolated Schools.

2026-27 FEFP Second Calculation
Funded Nonvirtual 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 Weighted FTE	Additional Weighted FTE	Total Projected Weighted FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	11,092.23	11,768.41	8,188.25	971.65	219.79	200.69	551.62	32,992.64	0.00	32,992.64
2 Baker	1,622.35	1,735.74	940.21	13.20	81.27	66.03	313.87	4,772.67	0.00	4,772.67
3 Bay	9,350.97	10,196.15	6,693.65	1,460.38	2,889.68	917.85	700.89	32,209.57	0.00	32,209.57
4 Bradford	1,212.61	1,250.88	678.09	26.62	76.31	31.42	82.55	3,358.48	0.00	3,358.48
5 Brevard	26,840.82	30,854.26	20,647.82	2,397.73	2,932.99	1,078.08	1,645.85	86,397.55	0.00	86,397.55
6 Broward	82,067.96	97,720.93	73,081.68	24,580.98	8,157.47	3,435.93	6,381.07	295,426.02	0.00	295,426.02
7 Calhoun	694.04	695.99	423.76	15.10	129.49	6.85	82.37	2,047.60	1.27	2,048.87
8 Charlotte	5,669.26	6,831.22	5,159.81	656.50	522.01	226.97	335.24	19,401.01	0.00	19,401.01
9 Citrus	5,632.27	6,406.74	4,087.56	109.35	505.56	68.04	508.43	17,317.95	0.00	17,317.95
10 Clay	12,825.24	15,399.10	10,026.62	1,407.13	1,616.83	533.55	1,110.24	42,918.71	0.00	42,918.71
11 Collier	12,566.53	17,889.02	12,834.74	6,574.36	2,604.54	746.58	929.96	54,145.73	57.99	54,203.72
12 Columbia	3,723.68	4,094.12	2,118.04	109.15	197.82	10.51	470.05	10,723.37	0.00	10,723.37
13 Dade	106,565.20	129,055.26	100,861.02	50,442.09	12,800.11	2,535.09	8,444.17	410,702.94	0.00	410,702.94
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	746.25	792.56	396.89	15.06	49.35	23.51	92.10	2,115.72	0.00	2,115.72
16 Duval	51,224.67	56,457.65	37,530.78	10,030.07	4,997.17	1,176.00	1,848.59	163,264.93	0.00	163,264.93
17 Escambia	14,349.06	15,670.83	9,952.21	864.81	719.27	480.45	1,328.14	43,364.77	0.00	43,364.77
18 Flagler	4,825.85	5,823.61	3,963.43	562.49	443.74	221.95	471.45	16,312.52	0.00	16,312.52
19 Franklin	433.93	441.56	213.91	15.12	48.23	17.72	47.74	1,218.21	0.00	1,218.21
20 Gadsden	1,959.68	1,877.13	1,176.07	16.50	148.19	78.85	84.26	5,340.68	0.00	5,340.68
21 Gilchrist	959.58	1,108.44	648.87	80.61	244.71	43.35	135.45	3,221.01	0.00	3,221.01
22 Glades	659.71	826.17	283.52	85.17	45.80	20.73	23.71	1,944.81	0.00	1,944.81
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	611.28	433.08	75.56	51.64	9.63	67.67	1,871.48	0.00	1,871.48
25 Hardee	1,341.19	1,654.07	957.51	218.49	63.38	33.01	183.94	4,451.59	0.00	4,451.59
26 Hendry	2,603.31	3,086.00	2,136.33	844.15	152.83	95.80	353.64	9,272.06	0.00	9,272.06
27 Hernando	8,627.10	10,137.16	6,594.85	751.40	1,204.59	418.97	729.54	28,463.61	0.00	28,463.61
28 Highlands	4,259.28	5,090.50	2,970.59	426.90	189.21	64.85	388.20	13,389.53	0.00	13,389.53
29 Hillsborough	69,499.55	84,580.41	55,068.26	21,129.12	7,786.22	2,538.46	5,952.74	246,554.76	0.00	246,554.76
30 Holmes	965.44	1,108.29	669.42	3.05	10.23	6.32	84.07	2,846.82	3.10	2,849.92
31 Indian River	5,837.08	6,791.99	4,818.85	737.44	946.13	244.86	434.01	19,810.36	0.00	19,810.36
32 Jackson	2,176.59	2,302.00	1,206.69	84.09	275.86	46.18	210.88	6,302.29	0.00	6,302.29
33 Jefferson	418.11	458.84	257.62	25.83	16.13	7.38	23.98	1,207.89	0.00	1,207.89
34 Lafayette	408.80	442.38	261.22	25.90	8.33	0.00	81.88	1,228.51	8.85	1,237.36
35 Lake	17,919.76	20,746.45	12,985.82	2,203.29	1,241.74	273.09	1,450.19	56,820.34	0.00	56,820.34
36 Lee	30,064.41	37,719.85	27,488.48	15,703.82	6,739.27	1,197.62	2,690.54	121,603.99	0.00	121,603.99
37 Leon	12,270.76	13,237.01	8,462.06	994.62	484.37	115.46	535.60	36,099.88	0.00	36,099.88
38 Levy	2,206.54	2,443.37	1,265.49	153.63	153.08	41.93	189.28	6,453.32	66.57	6,519.89
39 Liberty	367.65	428.86	235.53	9.53	151.92	67.56	55.92	1,316.97	0.00	1,316.97
40 Madison	759.08	802.81	483.44	2.96	33.99	6.50	97.56	2,186.34	0.00	2,186.34
41 Manatee	18,008.96	21,807.51	14,466.29	5,583.54	735.13	678.72	1,351.54	62,631.69	0.00	62,631.69
42 Marion	17,254.69	20,420.61	12,876.18	2,087.55	2,996.15	595.86	1,540.24	57,771.28	0.00	57,771.28
43 Martin	5,472.89	6,612.26	4,850.15	1,305.63	288.09	614.87	650.77	19,794.66	0.00	19,794.66
44 Monroe	2,690.71	3,109.22	2,076.67	1,281.62	226.96	107.61	246.35	9,739.14	0.00	9,739.14
45 Nassau	4,759.36	5,356.35	3,367.04	93.99	439.09	69.45	519.21	14,604.49	0.00	14,604.49
46 Okaloosa	10,809.69	12,244.72	7,858.20	1,334.89	980.97	631.53	769.70	34,629.70	0.00	34,629.70
47 Okeechobee	2,009.99	2,361.78	1,465.22	390.33	10.26	22.09	192.31	6,451.98	0.00	6,451.98
48 Orange	61,516.81	79,226.82	57,187.01	24,885.01	18,752.92	3,939.66	4,120.39	249,628.62	0.00	249,628.62
49 Osceola	22,031.36	28,968.80	21,353.57	10,404.22	3,267.62	981.10	1,875.15	88,881.82	0.00	88,881.82
50 Palm Beach	58,963.38	73,600.35	54,001.40	23,343.81	3,870.40	3,111.64	4,341.32	221,232.30	0.00	221,232.30
51 Pasco	29,109.26	35,595.64	23,082.19	3,697.75	6,776.04	1,459.02	1,706.19	101,426.09	0.00	101,426.09
52 Pinellas	29,554.26	35,759.11	24,606.80	3,872.88	4,207.70	1,135.90	2,839.26	101,975.91	0.00	101,975.91
53 Polk	40,802.26	48,132.68	34,095.47	10,198.05	2,881.06	5,994.89	3,513.56	145,617.97	0.00	145,617.97
54 Putnam	3,641.57	4,083.45	2,352.69	417.38	46.19	35.79	342.40	10,919.47	0.00	10,919.47
55 St. Johns	17,823.01	23,034.51	15,051.92	1,021.34	2,958.12	1,173.46	1,180.57	62,242.93	0.00	62,242.93
56 St. Lucie	17,820.43	19,953.51	14,151.06	4,337.58	454.84	179.37	1,422.63	58,319.42	0.00	58,319.42
57 Santa Rosa	9,837.26	11,921.79	8,181.36	328.10	2,351.46	410.47	600.90	33,631.34	0.00	33,631.34
58 Sarasota	14,062.83	18,115.98	12,741.67	3,502.84	2,908.14	804.46	1,010.76	53,146.68	0.00	53,146.68
59 Seminole	22,156.90	26,487.62	18,702.31	2,393.69	1,422.63	508.39	1,581.68	73,253.22	0.00	73,253.22
60 Sumter	3,784.61	4,326.73	2,361.94	438.37	455.19	116.53	413.79	11,897.16	0.00	11,897.16
61 Suwannee	2,131.32	2,641.03	1,589.78	197.45	7.77	5.91	218.77	6,792.03	16.05	6,808.08
62 Taylor	1,085.40	1,038.43	567.00	1.50	45.62	13.23	56.76	2,807.94	171.72	2,979.66
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	21,998.87	25,555.75	16,604.70	2,124.07	3,447.30	268.78	2,212.07	72,211.54	0.00	72,211.54
65 Wakulla	1,985.30	2,093.70	1,262.43	24.73	205.94	37.86	178.17	5,788.13	0.00	5,788.13
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	1,248.77	1,301.10	722.95	11.42	185.03	48.72	87.62	3,605.61	0.00	3,605.61
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 - 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	423.93	0.00	0.00	0.00	93.63	1,391.29	0.00	1,391.29
75 Virtual School	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	330.31	0.00	0.00	0.00	44.37	374.68	0.00	374.68
77 TSC Charter Schools	0.00	25.00	341.14	0.58	0.00	0.00	0.00	366.72	0.00	366.72
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	325.55	446.18
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	944,218.60	1,132,837.38	789,376.82	248,206.14	119,093.01	40,156.75	73,007.84	3,346,896.54	651.10	3,347,547.64

2026-27 FEFP Second Calculation
Add-On Weighted FTE

	District	Isolated Schools FTE	ESE Supplement FTE	Total Add-On FTE
		-1-	-2-	-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	1.27	1.27
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	57.99	0.00	57.99
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	0.00	0.00
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	3.10	3.10
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	8.85	8.85
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	66.57	0.00	66.57
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	0.00	0.00
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	16.05	16.05
62	Taylor	157.64	14.08	171.72
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 - 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	282.20	43.35	325.55

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

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

1. Comparable Wage Factor set at 1.000 for districts with calculated value (column 7) of less than 1.000.

2026-27 FEFP Second Calculation
Program Cost Factors

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

2026-27 FEFP Second Calculation
State-Funded Discretionary Contribution

District	2026-27 Unweighted FTE	Potential 0.748 Discretionary Local Effort	Potential 0.748 DLE Per FTE	Per FTE Amount in Lab School District	Total Discretionary Contribution[1]
	-1-	-2-	-3-	-4-	-5-
1 Alachua	31,875.67	21,465,124	673.40	0.00	0
2 Baker	4,567.79	1,413,258	309.40	0.00	0
3 Bay	28,628.17	26,111,655	912.10	0.00	0
4 Bradford	3,218.84	1,342,484	417.07	0.00	0
5 Brevard	81,746.73	59,509,920	727.98	0.00	0
6 Broward	278,395.90	258,979,785	930.26	0.00	0
7 Calhoun	1,936.75	653,237	337.29	0.00	0
8 Charlotte	18,600.85	27,760,856	1,492.45	0.00	0
9 Citrus	16,583.61	13,713,695	826.94	0.00	0
10 Clay	41,081.70	16,414,588	399.56	0.00	0
11 Collier	51,248.38	128,265,307	2,502.82	0.00	0
12 Columbia	10,347.74	3,960,217	382.71	0.00	0
13 Dade	385,976.28	425,976,168	1,103.63	0.00	0
14 DeSoto	4,533.39	2,360,695	520.74	0.00	0
15 Dixie	2,543.97	694,748	273.10	0.00	0
16 Duval	155,721.09	96,242,457	618.04	0.00	0
17 Escambia	41,479.10	26,822,146	646.64	0.00	0
18 Flagler	15,590.66	14,783,080	948.20	0.00	0
19 Franklin	1,135.17	3,252,646	2,865.34	0.00	0
20 Gadsden	5,034.77	2,141,662	425.37	0.00	0
21 Gilchrist	2,978.49	1,260,360	423.15	0.00	0
22 Glades	1,937.43	991,612	511.82	0.00	0
23 Gulf	1,758.50	3,583,897	2,038.04	0.00	0
24 Hamilton	1,769.24	1,051,536	594.34	0.00	0
25 Hardee	4,320.43	2,431,954	562.90	0.00	0
26 Hendry	15,529.59	4,122,631	265.47	0.00	0
27 Hernando	26,938.29	15,626,828	580.10	0.00	0
28 Highlands	13,066.60	7,366,559	563.77	0.00	0
29 Hillsborough	237,342.94	141,775,791	597.35	0.00	0
30 Holmes	2,780.48	652,810	234.78	0.00	0
31 Indian River	18,432.07	26,054,495	1,413.54	0.00	0
32 Jackson	5,975.46	2,051,417	343.31	0.00	0
33 Jefferson	1,159.40	984,307	848.98	0.00	0
34 Lafayette	1,182.75	326,955	276.44	0.00	0
35 Lake	54,333.39	38,057,047	700.44	0.00	0
36 Lee	112,078.73	123,360,290	1,100.66	0.00	0
37 Leon	34,723.71	21,884,714	630.25	0.00	0
38 Levy	6,137.78	3,051,481	497.16	0.00	0
39 Liberty	1,131.68	313,172	276.73	0.00	0
40 Madison	2,114.75	1,149,738	543.68	0.00	0
41 Manatee	59,533.92	61,292,599	1,029.54	0.00	0
42 Marion	54,389.54	33,504,152	616.00	0.00	0
43 Martin	18,505.64	32,160,587	1,737.88	0.00	0
44 Monroe	9,127.73	42,614,200	4,668.65	0.00	0
45 Nassau	13,958.53	15,490,982	1,109.79	0.00	0
46 Okaloosa	32,991.39	23,878,927	723.79	0.00	0
47 Okeechobee	6,257.61	4,150,395	663.26	0.00	0
48 Orange	228,198.25	190,862,434	836.39	0.00	0
49 Osceola	85,481.45	46,784,797	547.31	0.00	0
50 Palm Beach	208,856.94	283,895,192	1,359.28	0.00	0
51 Pasco	94,833.27	50,700,738	534.63	0.00	0
52 Pinellas	95,815.41	111,632,160	1,165.08	0.00	0
53 Polk	134,218.93	60,319,794	449.41	0.00	0
54 Putnam	10,591.63	6,454,546	609.40	0.00	0
55 St. Johns	58,138.33	48,230,141	829.58	0.00	0
56 St. Lucie	56,157.24	38,313,354	682.25	0.00	0
57 Santa Rosa	31,250.02	16,192,207	518.15	0.00	0
58 Sarasota	49,131.22	85,340,673	1,736.99	0.00	0
59 Seminole	70,843.91	46,420,538	655.25	0.00	0
60 Sumter	11,165.69	20,543,421	1,839.87	0.00	0
61 Suwannee	6,735.20	2,687,763	399.06	0.00	0
62 Taylor	2,677.18	1,441,183	538.32	0.00	0
63 Union	2,072.57	340,256	164.17	0.00	0
64 Volusia	68,199.95	54,354,969	796.99	0.00	0
65 Wakulla	5,447.31	2,162,626	397.01	0.00	0
66 Walton	12,518.08	38,169,365	3,049.14	0.00	0
67 Washington	3,375.03	1,343,613	398.10	0.00	0
69 FAMU Lab School	526.32	0	0.00	630.25	331,713
70 FAU - Palm Beach	1,329.61	0	0.00	1,359.28	1,807,312
72 FSU Lab - Broward	724.59	0	0.00	930.26	674,057
73 FSU Lab - Leon	1,845.08	0	0.00	630.25	1,162,862
74 UF Lab School	1,384.39	0	0.00	673.40	932,248
75 Virtual School	52,579.21	0	0.00	885.36	46,551,529
76 FSU Lab - Bay	390.78	0	0.00	912.10	356,430
77 TSC Charter Schools	388.63	0	0.00	885.36	344,077
78 MDC Charter Schools	166.00	0	0.00	885.36	146,970
79 PHSC Charter School	125.00	0	0.00	885.36	110,670
80 UWF Charter School	60.00	0	0.00	885.36	53,122
State	3,215,929.85	2,847,242,934	885.36	9,562.34	52,470,990

1. Discretionary funds per unweighted FTE for school district in which laboratory school district is located x unweighted FTE for laboratory school district. The statewide average discretionary funds per unweighted FTE is used for the Florida Virtual School and schools sponsored by Florida

2026-27 FEFP Second Calculation
0.748 Mill Compression Adjustment

District	2026 Tax Roll	Value of 0.748 Mills	2026-27 Unweighted FTE	Value of 0.748 Mills per FTE	Col. 4 Amount Below $901.67	0.748 Discretionary Millage Levied	Compress to $901.67 per FTE
	-1-	-2-	-3-	-4-	-5-	-6-	-7-
1 Alachua	29,892,385,798	21,465,124	31,875.67	673.40	228.27	0.748	7,276,259
2 Baker	1,968,107,237	1,413,258	4,567.79	309.40	592.27	0.748	2,705,365
3 Bay	36,363,156,193	26,111,655	28,628.17	912.10	0.00	0.748	0
4 Bradford	1,869,547,072	1,342,484	3,218.84	417.07	484.60	0.748	1,559,850
5 Brevard	82,873,662,940	59,509,920	81,746.73	727.98	173.69	0.748	14,198,590
6 Broward	360,655,894,590	258,979,785	278,395.90	930.26	0.00	0.748	0
7 Calhoun	909,699,552	653,237	1,936.75	337.29	564.38	0.748	1,093,063
8 Charlotte	38,659,837,662	27,760,856	18,600.85	1,492.45	0.00	0.748	0
9 Citrus	19,097,725,678	13,713,695	16,583.61	826.94	74.73	0.748	1,239,293
10 Clay	22,858,996,211	16,414,588	41,081.70	399.56	502.11	0.748	20,627,532
11 Collier	178,622,586,807	128,265,307	51,248.38	2,502.82	0.00	0.748	0
12 Columbia	5,515,007,618	3,960,217	10,347.74	382.71	518.96	0.748	5,370,063
13 Dade	593,215,475,093	425,976,168	385,976.28	1,103.63	0.00	0.748	0
14 DeSoto	3,287,509,098	2,360,695	4,533.39	520.74	380.93	0.748	1,726,904
15 Dixie	967,507,937	694,748	2,543.97	273.10	628.57	0.748	1,599,063
16 Duval	134,027,486,486	96,242,457	155,721.09	618.04	283.63	0.748	44,167,173
17 Escambia	37,352,587,491	26,822,146	41,479.10	646.64	255.03	0.748	10,578,415
18 Flagler	20,586,954,639	14,783,080	15,590.66	948.20	0.00	0.748	0
19 Franklin	4,529,642,585	3,252,646	1,135.17	2,865.34	0.00	0.748	0
20 Gadsden	2,982,483,361	2,141,662	5,034.77	425.37	476.30	0.748	2,398,061
21 Gilchrist	1,755,180,030	1,260,360	2,978.49	423.15	478.52	0.748	1,425,267
22 Glades	1,380,920,769	991,612	1,937.43	511.82	389.85	0.748	755,307
23 Gulf	4,990,943,824	3,583,897	1,758.50	2,038.04	0.00	0.748	0
24 Hamilton	1,464,371,681	1,051,536	1,769.24	594.34	307.33	0.748	543,741
25 Hardee	3,386,745,684	2,431,954	4,320.43	562.90	338.77	0.748	1,463,632
26 Hendry	5,741,186,914	4,122,631	15,529.59	265.47	636.20	0.748	9,879,925
27 Hernando	21,761,959,827	15,626,828	26,938.29	580.10	321.57	0.748	8,662,546
28 Highlands	10,258,688,749	7,366,559	13,066.60	563.77	337.90	0.748	4,415,204
29 Hillsborough	197,437,320,844	141,775,791	237,342.94	597.35	304.32	0.748	72,228,204
30 Holmes	909,104,474	652,810	2,780.48	234.78	666.89	0.748	1,854,274
31 Indian River	36,283,554,667	26,054,495	18,432.07	1,413.54	0.00	0.748	0
32 Jackson	2,856,808,169	2,051,417	5,975.46	343.31	558.36	0.748	3,336,458
33 Jefferson	1,370,749,015	984,307	1,159.40	848.98	52.69	0.748	61,089
34 Lafayette	455,317,892	326,955	1,182.75	276.44	625.23	0.748	739,491
35 Lake	52,998,338,529	38,057,047	54,333.39	700.44	201.23	0.748	10,933,508
36 Lee	171,791,848,289	123,360,290	112,078.73	1,100.66	0.00	0.748	0
37 Leon	30,476,706,996	21,884,714	34,723.71	630.25	271.42	0.748	9,424,709
38 Levy	4,249,500,281	3,051,481	6,137.78	497.16	404.51	0.748	2,482,793
39 Liberty	436,124,576	313,172	1,131.68	276.73	624.94	0.748	707,232
40 Madison	1,601,128,224	1,149,738	2,114.75	543.68	357.99	0.748	757,059
41 Manatee	85,356,226,369	61,292,599	59,533.92	1,029.54	0.00	0.748	0
42 Marion	46,657,965,626	33,504,152	54,389.54	616.00	285.67	0.748	15,537,460
43 Martin	44,786,913,939	32,160,587	18,505.64	1,737.88	0.00	0.748	0
44 Monroe	59,344,641,639	42,614,200	9,127.73	4,668.65	0.00	0.748	0
45 Nassau	21,572,780,128	15,490,982	13,958.53	1,109.79	0.00	0.748	0
46 Okaloosa	33,253,853,142	23,878,927	32,991.39	723.79	177.88	0.748	5,868,508
47 Okeechobee	5,779,850,811	4,150,395	6,257.61	663.26	238.41	0.748	1,491,877
48 Orange	265,795,501,960	190,862,434	228,198.25	836.39	65.28	0.748	14,896,782
49 Osceola	65,152,624,535	46,784,797	85,481.45	547.31	354.36	0.748	30,291,207
50 Palm Beach	395,353,153,300	283,895,192	208,856.94	1,359.28	0.00	0.748	0
51 Pasco	70,605,973,836	50,700,738	94,833.27	534.63	367.04	0.748	34,807,603
52 Pinellas	155,459,224,553	111,632,160	95,815.41	1,165.08	0.00	0.748	0
53 Polk	84,001,495,507	60,319,794	134,218.93	449.41	452.26	0.748	60,701,853
54 Putnam	8,988,616,208	6,454,546	10,591.63	609.40	292.27	0.748	3,095,616
55 St. Johns	67,165,414,219	48,230,141	58,138.33	829.58	72.09	0.748	4,191,192
56 St. Lucie	53,355,272,736	38,313,354	56,157.24	682.25	219.42	0.748	12,322,022
57 Santa Rosa	22,549,308,130	16,192,207	31,250.02	518.15	383.52	0.748	11,985,008
58 Sarasota	118,845,634,794	85,340,673	49,131.22	1,736.99	0.00	0.748	0
59 Seminole	64,645,357,516	46,420,538	70,843.91	655.25	246.42	0.748	17,457,356
60 Sumter	28,608,819,827	20,543,421	11,165.69	1,839.87	0.00	0.748	0
61 Suwannee	3,742,985,736	2,687,763	6,735.20	399.06	502.61	0.748	3,385,179
62 Taylor	2,006,994,658	1,441,183	2,677.18	538.32	363.35	0.748	972,753
63 Union	473,841,210	340,256	2,072.57	164.17	737.50	0.748	1,528,520
64 Volusia	75,694,865,188	54,354,969	68,199.95	796.99	104.68	0.748	7,139,171
65 Wakulla	3,011,678,016	2,162,626	5,447.31	397.01	504.66	0.748	2,749,039
66 Walton	53,154,753,079	38,169,365	12,518.08	3,049.14	0.00	0.748	0
67 Washington	1,871,119,447	1,343,613	3,375.03	398.10	503.57	0.748	1,699,564
69 FAMU Lab School	0	331,713	526.32	630.25	271.42	0.000	142,854
70 FAU - Palm Beach	0	1,807,312	1,329.61	1,359.28	0.00	0.000	0
72 FSU Lab - Broward	0	674,057	724.59	930.26	0.00	0.000	0
73 FSU Lab - Leon	0	1,162,862	1,845.08	630.25	271.42	0.000	500,792
74 UF Lab School	0	932,248	1,384.39	673.40	228.27	0.000	316,015
75 Virtual School	0	46,551,529	52,579.21	885.36	16.31	0.000	857,567
76 FSU Lab - Bay	0	356,430	390.78	912.10	0.00	0.000	0
77 TSC Charter Schools	0	344,077	388.63	885.36	16.31	0.000	6,339
78 MDC Charter Schools	0	146,970	166.00	885.36	16.31	0.000	2,707
79 PHSC Charter School	0	110,670	125.00	885.36	16.31	0.000	2,039
80 UWF Charter School	0	53,122	60.00	885.37	16.30	0.000	978
State	3,965,077,619,591	2,899,713,924	3,215,929.85	901.67			476,160,071

2026-27 FEFP Second Calculation
DJJ Supplemental Allocation

District	2026-27 Grades PK-12 Unweighted FTE	2026-27 Grades PK-12 Weighted FTE	$919.69 x WFTE	Comparable Wage Factor	Grades PK-12 DJJ Total Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	92.04	89.46	82,275	1.0000	82,275
2 Baker	0.00	0.00	0	1.0000	0
3 Bay	38.04	39.23	36,079	1.0000	36,079
4 Bradford	0.00	0.00	0	1.0000	0
5 Brevard	36.81	36.78	33,826	1.0000	33,826
6 Broward	172.85	174.22	160,228	1.0233	163,961
7 Calhoun	0.00	0.00	0	1.0000	0
8 Charlotte	0.00	0.00	0	1.0000	0
9 Citrus	51.47	50.51	46,454	1.0000	46,454
10 Clay	119.44	117.46	108,027	1.0000	108,027
11 Collier	89.39	87.15	80,151	1.0430	83,597
12 Columbia	0.00	0.00	0	1.0000	0
13 Dade	72.52	71.45	65,712	1.0362	68,091
14 DeSoto	0.00	0.00	0	1.0000	0
15 Dixie	0.00	0.00	0	1.0000	0
16 Duval	178.82	174.73	160,697	1.0075	161,902
17 Escambia	136.16	141.73	130,348	1.0000	130,348
18 Flagler	0.00	0.00	0	1.0000	0
19 Franklin	0.00	0.00	0	1.0000	0
20 Gadsden	0.00	0.00	0	1.0000	0
21 Gilchrist	0.00	0.00	0	1.0000	0
22 Glades	0.00	0.00	0	1.0000	0
23 Gulf	0.00	0.00	0	1.0000	0
24 Hamilton	0.00	0.00	0	1.0000	0
25 Hardee	0.00	0.00	0	1.0000	0
26 Hendry	0.00	0.00	0	1.0000	0
27 Hernando	37.07	36.34	33,422	1.0000	33,422
28 Highlands	0.00	0.00	0	1.0000	0
29 Hillsborough	223.16	225.47	207,363	1.0129	210,038
30 Holmes	0.00	0.00	0	1.0000	0
31 Indian River	0.00	0.00	0	1.0000	0
32 Jackson	0.00	0.00	0	1.0000	0
33 Jefferson	0.00	0.00	0	1.0000	0
34 Lafayette	0.00	0.00	0	1.0000	0
35 Lake	0.00	0.00	0	1.0000	0
36 Lee	124.39	121.09	111,365	1.0033	111,733
37 Leon	108.28	106.31	97,772	1.0000	97,772
38 Levy	0.00	0.00	0	1.0000	0
39 Liberty	43.64	112.88	103,815	1.0000	103,815
40 Madison	0.00	0.00	0	1.0000	0
41 Manatee	190.06	193.53	177,988	1.0002	178,024
42 Marion	145.77	145.57	133,879	1.0000	133,879
43 Martin	0.00	0.00	0	1.0000	0
44 Monroe	0.73	0.70	644	1.0261	661
45 Nassau	0.00	0.00	0	1.0000	0
46 Okaloosa	47.80	46.56	42,821	1.0015	42,885
47 Okeechobee	0.00	0.00	0	1.0000	0
48 Orange	141.63	137.86	126,788	1.0072	127,701
49 Osceola	0.00	0.00	0	1.0000	0
50 Palm Beach	103.25	102.34	94,121	1.0310	97,039
51 Pasco	103.86	108.00	99,327	1.0000	99,327
52 Pinellas	124.63	124.02	114,060	1.0003	114,094
53 Polk	97.11	98.52	90,608	1.0000	90,608
54 Putnam	0.00	0.00	0	1.0000	0
55 St. Johns	0.00	0.00	0	1.0000	0
56 St. Lucie	58.34	56.79	52,229	1.0000	52,229
57 Santa Rosa	0.00	0.00	0	1.0000	0
58 Sarasota	0.00	0.00	0	1.0121	0
59 Seminole	0.00	0.00	0	1.0000	0
60 Sumter	0.00	0.00	0	1.0000	0
61 Suwannee	0.00	0.00	0	1.0000	0
62 Taylor	0.00	0.00	0	1.0000	0
63 Union	0.00	0.00	0	1.0000	0
64 Volusia	114.01	111.53	102,573	1.0000	102,573
65 Wakulla	0.00	0.00	0	1.0000	0
66 Walton	0.00	0.00	0	1.0000	0
67 Washington	0.00	0.00	0	1.0000	0
69 FAMU Lab School	0.00	0.00	0	1.0000	0
70 FAU - 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	1.0000	0
74 UF Lab School	0.00	0.00	0	1.0000	0
75 Virtual School	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
77 TSC Charter Schools	0.00	0.00	0	1.0000	0
78 MDC Charter Schools	0.00	0.00	0	1.0000	0
79 PHSC Charter School	0.00	0.00	0	1.0000	0
80 UWF Charter School	0.00	0.00	0	1.0000	0
State	2,651.27	2,710.23	2,492,572		2,510,360

2026-27 FEFP Second Calculation
Safe Schools Allocation

District	Allocation Minimum	Crime Index	Allocation Based on Crime Index	2026-27 Nonvirtual Public School FTE	Allocation Based on Unweighted FTE	Total Safe Schools 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 - 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[1]	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	2,631,844.79	181,402,500	290,000,000

1. The Florida Virtual School does not receive Safe Schools Funding.

2026-27 FEFP Second Calculation
Exceptional Student Education Guaranteed Allocation

District	2025-26 ESE Guaranteed Allocation -1-	2025-26 FTE Programs 111, 112 & 113[1] -2-	2025-26 Funds Per FTE -3-	Maximum of $2,164.20 or PY Funds Per FTE -4-	2026-27 FTE Programs 111, 112 & 113 -5-	ESE Guaranteed Allocation -6-
1 Alachua	16,028,054	7,583.26	2,113.61	2,164.20	7,862.83	17,016,737
2 Baker	1,874,075	886.67	2,113.61	2,164.20	904.15	1,956,761
3 Bay	11,436,110	5,410.70	2,113.61	2,164.20	5,581.10	12,078,617
4 Bradford	1,700,907	804.74	2,113.61	2,164.20	829.55	1,795,312
5 Brevard	42,488,190	20,102.19	2,113.61	2,164.20	21,042.33	45,539,811
6 Broward	124,857,902	59,011.59	2,115.82	2,164.20	62,444.28	135,141,911
7 Calhoun	965,434	456.77	2,113.61	2,164.20	444.93	962,918
8 Charlotte	8,859,661	4,191.72	2,113.61	2,164.20	4,422.21	9,570,547
9 Citrus	9,085,626	3,422.12	2,654.97	2,654.97	3,508.19	9,314,139
10 Clay	22,250,860	10,527.42	2,113.61	2,164.20	10,757.11	23,280,537
11 Collier	26,844,925	10,000.27	2,684.42	2,684.42	10,170.22	27,301,142
12 Columbia	4,323,523	1,941.42	2,226.99	2,226.99	1,992.35	4,436,944
13 Dade	185,387,312	87,711.22	2,113.61	2,164.20	93,480.30	202,310,065
14 DeSoto	2,065,164	785.12	2,630.38	2,630.38	809.89	2,130,318
15 Dixie	920,160	435.35	2,113.61	2,164.20	442.96	958,654
16 Duval	68,225,302	32,279.04	2,113.61	2,164.20	33,840.53	73,237,675
17 Escambia	17,459,158	8,260.35	2,113.61	2,164.20	8,452.25	18,292,359
18 Flagler	8,846,825	3,219.65	2,747.76	2,747.76	3,378.74	9,283,967
19 Franklin	617,533	292.17	2,113.61	2,164.20	304.11	658,155
20 Gadsden	1,742,164	824.26	2,113.61	2,164.20	880.64	1,905,881
21 Gilchrist	1,391,199	658.21	2,113.61	2,164.20	677.18	1,465,553
22 Glades	842,210	398.47	2,113.61	2,164.20	427.29	924,741
23 Gulf	960,382	454.38	2,113.61	2,164.20	453.74	981,984
24 Hamilton	610,591	240.72	2,536.52	2,536.52	254.50	645,544
25 Hardee	1,782,942	744.26	2,395.59	2,395.59	739.16	1,770,724
26 Hendry	4,445,345	2,103.20	2,113.61	2,164.20	2,506.19	5,423,896
27 Hernando	13,162,030	5,354.01	2,458.35	2,458.35	5,651.92	13,894,398
28 Highlands	5,878,583	2,781.30	2,113.61	2,164.20	2,821.81	6,106,961
29 Hillsborough	97,853,464	46,296.84	2,113.61	2,164.20	47,364.07	102,505,320
30 Holmes	1,266,838	583.31	2,171.81	2,171.81	563.70	1,224,249
31 Indian River	8,188,844	3,874.34	2,113.61	2,164.20	4,105.67	8,885,491
32 Jackson	2,644,984	1,237.24	2,137.81	2,164.20	1,234.81	2,672,376
33 Jefferson	672,404	261.59	2,570.45	2,570.45	291.58	749,492
34 Lafayette	570,971	270.14	2,113.61	2,164.20	275.46	596,151
35 Lake	23,841,859	11,280.16	2,113.61	2,164.20	11,908.37	25,772,094
36 Lee	39,430,830	15,367.91	2,565.79	2,565.79	16,303.12	41,830,382
37 Leon	19,301,324	7,567.93	2,550.41	2,550.41	7,872.30	20,077,593
38 Levy	3,122,436	1,477.30	2,113.61	2,164.20	1,542.09	3,337,391
39 Liberty	581,454	275.10	2,113.61	2,164.20	268.55	581,196
40 Madison	970,679	424.02	2,289.23	2,289.23	422.61	967,451
41 Manatee	24,829,697	11,747.53	2,113.61	2,164.20	12,419.52	26,878,325
42 Marion	21,756,043	10,293.31	2,113.61	2,164.20	10,932.94	23,661,069
43 Martin	8,928,121	4,224.11	2,113.61	2,164.20	4,449.70	9,630,041
44 Monroe	4,481,149	2,120.14	2,113.61	2,164.20	2,181.88	4,722,025
45 Nassau	5,700,216	2,696.91	2,113.61	2,164.20	2,773.29	6,001,954
46 Okaloosa	15,020,462	6,693.67	2,243.98	2,243.98	6,813.40	15,289,133
47 Okeechobee	3,816,376	1,805.62	2,113.61	2,164.20	1,815.09	3,928,218
48 Orange	75,404,115	35,675.51	2,113.61	2,164.20	36,977.25	80,026,164
49 Osceola	28,301,027	13,389.90	2,113.61	2,164.20	14,147.98	30,619,058
50 Palm Beach	96,271,025	45,548.15	2,113.61	2,164.20	47,352.20	102,479,631
51 Pasco	39,943,020	18,817.88	2,122.61	2,164.20	19,889.78	43,045,462
52 Pinellas	47,307,643	22,382.39	2,113.61	2,164.20	22,602.09	48,915,443
53 Polk	55,520,920	26,268.29	2,113.61	2,164.20	27,674.12	59,892,331
54 Putnam	5,646,847	2,671.66	2,113.61	2,164.20	2,699.17	5,841,544
55 St. Johns	27,339,503	12,934.98	2,113.61	2,164.20	13,343.24	28,877,440
56 St. Lucie	28,378,007	10,430.79	2,720.60	2,720.60	11,294.35	30,727,409
57 Santa Rosa	12,234,595	5,687.52	2,151.13	2,164.20	5,838.52	12,635,725
58 Sarasota	24,857,433	10,867.35	2,287.35	2,287.35	11,054.82	25,286,243
59 Seminole	34,873,466	16,499.48	2,113.61	2,164.20	17,121.75	37,054,891
60 Sumter	5,276,712	2,496.54	2,113.61	2,164.20	2,700.32	5,844,033
61 Suwannee	2,703,582	1,279.13	2,113.61	2,164.20	1,326.59	2,871,006
62 Taylor	1,149,254	543.74	2,113.61	2,164.20	539.23	1,167,002
63 Union	1,064,203	503.50	2,113.61	2,164.20	497.58	1,076,863
64 Volusia	33,496,386	15,847.95	2,113.61	2,164.20	16,147.58	34,946,593
65 Wakulla	2,931,598	1,387.01	2,113.61	2,164.20	1,413.39	3,058,859
66 Walton	6,116,864	2,776.43	2,203.14	2,203.14	2,936.21	6,468,882
67 Washington	1,577,197	746.21	2,113.61	2,164.20	748.94	1,620,856
69 FAMU Lab School	63,599	30.09	2,113.63	2,164.20	29.35	63,519
70 FAU - Palm Beach	146,896	69.50	2,113.61	2,164.20	71.21	154,113
72 FSU Lab - Broward	358,743	169.73	2,113.61	2,164.20	171.82	371,853
73 FSU Lab - Leon	430,373	203.62	2,113.61	2,164.20	211.60	457,945
74 UF Lab School	485,651	205.74	2,360.51	2,360.51	206.12	486,548
75 Virtual School	2,125,911	1,005.82	2,113.61	2,164.20	1,034.78	2,239,471
76 FSU Lab - Bay	32,571	15.41	2,113.63	2,164.20	22.69	49,106
77 TSC Charter Schools	50,135	23.72	2,113.62	2,164.20	24.82	53,715
78 MDC Charter Schools	0	0.00	2,164.20	2,164.20	26.69	57,762
79 PHSC Charter School	0	0.00	2,164.20	2,164.20	8.89	19,240
80 UWF Charter School	0	0.00	2,164.20	2,164.20	7.81	16,902
State	1,402,117,594	647,855.79	2,164.24		676,739.50	1,494,121,811

1. Gifted students in program 113 do not receive ESE Guaranteed funding.

2026-27 FEFP Second Calculation
Educational Enrichment Allocation

District	2025-26 Base Allocation	2025-26 Nonvirtual UFTE	Base Allocation Per-FTE	2026-27 Nonvirtual UFTE	Base Educational Enrichment Allocation	Turnaround Option Schools FTE	Improved Schools FTE	Turnaround FTE for Eligible Schools	Turnaround Supplement $500 per FTE	Educational Enrichment Allocation (col. 5 + col. 9)
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	8,860,363	32,014.61	276.76	31,713.21	8,776,948	0.00	318.34	318.34	159,170	8,936,118
2 Baker	1,772,923	4,601.29	385.31	4,509.21	1,737,444	0.00	0.00	0.00	0	1,737,444
3 Bay	7,710,260	27,941.80	275.94	28,458.10	7,852,728	0.00	850.97	850.97	425,485	8,278,213
4 Bradford	1,737,671	3,169.95	548.17	3,174.65	1,740,248	0.00	0.00	0.00	0	1,740,248
5 Brevard	21,434,433	80,146.70	267.44	81,089.55	21,686,589	0.00	0.00	0.00	0	21,686,589
6 Broward	60,268,886	277,532.17	217.16	277,517.68	60,265,739	0.00	0.00	0.00	0	60,265,739
7 Calhoun	1,525,232	1,929.94	790.30	1,888.66	1,492,608	0.00	0.00	0.00	0	1,492,608
8 Charlotte	4,014,488	18,148.68	221.20	18,359.42	4,061,104	0.00	0.00	0.00	0	4,061,104
9 Citrus	3,539,498	16,372.92	216.18	16,446.42	3,555,387	0.00	0.00	0.00	0	3,555,387
10 Clay	10,158,661	39,733.49	255.67	40,155.86	10,266,649	0.00	0.00	0.00	0	10,266,649
11 Collier	11,173,635	49,526.33	225.61	49,924.38	11,263,439	0.00	0.00	0.00	0	11,263,439
12 Columbia	3,791,332	10,268.49	369.22	10,236.05	3,779,354	0.00	0.00	0.00	0	3,779,354
13 Dade	124,541,999	382,899.83	325.26	385,104.17	125,258,982	0.00	0.00	0.00	0	125,258,982
14 DeSoto	2,372,890	4,555.19	520.92	4,533.39	2,361,534	0.00	0.00	0.00	0	2,361,534
15 Dixie	821,320	1,953.06	420.53	1,993.45	838,306	0.00	0.00	0.00	0	838,306
16 Duval	39,316,509	150,063.01	262.00	153,578.98	40,237,693	564.96	1,245.87	1,810.83	905,415	41,143,108
17 Escambia	10,682,131	40,816.67	261.71	41,195.45	10,781,261	0.00	469.88	469.88	234,940	11,016,201
18 Flagler	3,228,104	15,063.48	214.30	15,371.03	3,294,012	0.00	0.00	0.00	0	3,294,012
19 Franklin	240,014	1,109.07	216.41	1,128.76	244,275	0.00	0.00	0.00	0	244,275
20 Gadsden	1,379,113	4,890.82	281.98	5,013.14	1,413,605	441.79	402.70	844.49	422,245	1,835,850
21 Gilchrist	2,100,110	2,902.99	723.43	2,918.33	2,111,207	0.00	0.00	0.00	0	2,111,207
22 Glades	1,566,633	1,801.37	869.69	1,827.58	1,589,428	0.00	0.00	0.00	0	1,589,428
23 Gulf	357,232	1,784.11	200.23	1,758.50	352,104	0.00	0.00	0.00	0	352,104
24 Hamilton	920,095	1,728.30	532.37	1,765.99	940,160	0.00	0.00	0.00	0	940,160
25 Hardee	1,112,135	4,404.67	252.49	4,238.41	1,070,156	0.00	0.00	0.00	0	1,070,156
26 Hendry	3,960,330	7,836.03	505.40	8,762.72	4,428,679	5,624.40	0.00	5,624.40	2,812,200	7,240,879
27 Hernando	6,161,083	26,200.65	235.15	26,494.57	6,230,198	0.00	0.00	0.00	0	6,230,198
28 Highlands	2,857,817	12,855.10	222.31	12,805.08	2,846,697	0.00	0.00	0.00	0	2,846,697
29 Hillsborough	60,284,672	229,629.65	262.53	230,733.11	60,574,363	0.00	0.00	0.00	0	60,574,363
30 Holmes	2,479,336	2,896.86	855.87	2,757.85	2,360,361	0.00	0.00	0.00	0	2,360,361
31 Indian River	3,945,587	18,205.92	216.72	18,402.48	3,988,185	0.00	0.00	0.00	0	3,988,185
32 Jackson	2,527,604	5,897.90	428.56	5,870.87	2,516,020	0.00	0.00	0.00	0	2,516,020
33 Jefferson	1,381,453	1,093.06	1,263.84	1,153.59	1,457,953	0.00	0.00	0.00	0	1,457,953
34 Lafayette	763,732	1,175.19	649.88	1,182.16	768,262	0.00	0.00	0.00	0	768,262
35 Lake	12,188,488	53,085.75	229.60	54,018.65	12,402,682	0.00	0.00	0.00	0	12,402,682
36 Lee	39,684,046	108,107.35	367.08	111,478.35	40,921,473	0.00	0.00	0.00	0	40,921,473
37 Leon	9,718,564	34,453.22	282.08	34,596.11	9,758,871	0.00	426.47	426.47	213,235	9,972,106
38 Levy	3,366,650	6,001.80	560.94	6,104.65	3,424,342	0.00	0.00	0.00	0	3,424,342
39 Liberty	744,836	1,152.80	646.11	1,119.21	723,133	0.00	0.00	0.00	0	723,133
40 Madison	923,839	2,172.46	425.25	2,092.31	889,755	0.00	0.00	0.00	0	889,755
41 Manatee	14,150,625	57,322.47	246.86	59,439.99	14,673,356	499.80	0.00	499.80	249,900	14,923,256
42 Marion	15,321,658	52,270.94	293.12	53,515.09	15,686,343	516.05	0.00	516.05	258,025	15,944,368
43 Martin	4,223,676	18,301.74	230.78	18,489.89	4,267,097	0.00	0.00	0.00	0	4,267,097
44 Monroe	1,926,411	8,885.66	216.80	9,104.53	1,973,862	0.00	0.00	0.00	0	1,973,862
45 Nassau	5,269,647	13,743.08	383.44	13,838.82	5,306,357	0.00	0.00	0.00	0	5,306,357
46 Okaloosa	8,845,114	32,559.50	271.66	32,394.72	8,800,350	0.00	0.00	0.00	0	8,800,350
47 Okeechobee	1,934,618	6,250.38	309.52	6,215.14	1,923,710	0.00	0.00	0.00	0	1,923,710
48 Orange	53,224,517	222,948.59	238.73	225,275.18	53,779,944	0.00	0.00	0.00	0	53,779,944
49 Osceola	19,930,054	81,198.02	245.45	82,776.20	20,317,418	0.00	0.00	0.00	0	20,317,418
50 Palm Beach	45,610,484	207,376.94	219.94	208,541.94	45,866,714	0.00	343.67	343.67	171,835	46,038,549
51 Pasco	23,906,546	91,058.68	262.54	92,735.70	24,346,831	2,380.01	850.14	3,230.15	1,615,075	25,961,906
52 Pinellas	22,629,627	96,267.61	235.07	95,286.03	22,398,887	0.00	0.00	0.00	0	22,398,887
53 Polk	32,839,493	130,584.91	251.48	134,165.18	33,739,859	1,431.11	0.00	1,431.11	715,555	34,455,414
54 Putnam	3,006,961	10,445.19	287.88	10,503.89	3,023,860	0.00	0.00	0.00	0	3,023,860
55 St. Johns	12,620,342	55,652.61	226.77	57,735.69	13,092,722	0.00	0.00	0.00	0	13,092,722
56 St. Lucie	16,337,029	54,297.49	300.88	55,916.78	16,824,241	0.00	0.00	0.00	0	16,824,241
57 Santa Rosa	8,515,549	30,671.19	277.64	30,858.67	8,567,601	0.00	0.00	0.00	0	8,567,601
58 Sarasota	9,833,754	48,434.98	203.03	48,931.28	9,934,518	0.00	0.00	0.00	0	9,934,518
59 Seminole	16,420,918	69,710.13	235.56	69,887.17	16,462,622	0.00	0.00	0.00	0	16,462,622
60 Sumter	2,118,482	10,435.36	203.01	11,099.57	2,253,324	0.00	0.00	0.00	0	2,253,324
61 Suwannee	1,354,575	6,522.10	207.69	6,587.77	1,368,214	0.00	0.00	0.00	0	1,368,214
62 Taylor	834,809	2,754.78	303.04	2,675.06	810,650	0.00	0.00	0.00	0	810,650
63 Union	960,907	2,147.47	447.46	2,072.57	927,392	0.00	0.00	0.00	0	927,392
64 Volusia	17,820,481	67,524.84	263.91	67,520.41	17,819,311	0.00	0.00	0.00	0	17,819,311
65 Wakulla	998,225	5,384.75	185.38	5,445.09	1,009,411	0.00	0.00	0.00	0	1,009,411
66 Walton	2,485,152	12,164.23	204.30	12,518.08	2,557,444	0.00	0.00	0.00	0	2,557,444
67 Washington	1,796,820	3,341.74	537.69	3,329.45	1,790,212	0.00	0.00	0.00	0	1,790,212
69 FAMU Lab School	804,398	521.25	1,543.21	526.32	812,222	0.00	0.00	0.00	0	812,222
70 FAU - Palm Beach	1,455,740	1,328.63	1,095.67	1,329.61	1,456,814	0.00	0.00	0.00	0	1,456,814
72 FSU Lab - Broward	203,845	723.96	281.57	724.59	204,023	0.00	0.00	0.00	0	204,023
73 FSU Lab - Leon	1,471,864	1,820.06	808.69	1,845.08	1,492,098	0.00	0.00	0.00	0	1,492,098
74 UF Lab School	1,530,812	1,383.21	1,106.71	1,373.46	1,520,022	0.00	0.00	0.00	0	1,520,022
75 Virtual School	0	0.00	0.00	0.00	0	0.00	0.00	0.00	0	0
76 FSU Lab - Bay	72,318	262.08	275.94	383.00	105,685	0.00	0.00	0.00	0	105,685
77 TSC Charter Schools	84,369	315.68	267.26	379.01	101,294	0.00	0.00	0.00	0	101,294
78 MDC Charter Schools	0	0.00	267.30	166.00	44,372	0.00	0.00	0.00	0	44,372
79 PHSC Charter School	0	0.00	267.30	125.00	33,413	0.00	0.00	0.00	0	33,413
80 UWF Charter School	0	0.00	267.30	60.00	16,038	0.00	0.00	0.00	0	16,038
State	826,153,524	3,090,732.93	267.30	3,125,244.04	835,570,165	11,458.12	4,908.04	16,366.16	8,183,080	843,753,245

2026-27 FEFP Second Calculation
Student Transportation Allocation

District	Adjusted ESE Allocation Factor -1-	ESE Transportation Allocation -2-	Adjusted Base Allocation Factor -3-	Base Transportation Allocation -4-	Total Transportation Allocation -5-
1 Alachua	614.07	682,232	6,453.65	4,169,338	4,851,570
2 Baker	149.00	165,539	1,948.82	1,259,022	1,424,561
3 Bay	602.92	669,844	5,862.11	3,787,178	4,457,022
4 Bradford	117.06	130,054	1,112.72	718,865	848,919
5 Brevard	1,086.10	1,206,657	17,013.44	10,991,421	12,198,078
6 Broward	2,229.76	2,477,263	47,931.35	30,965,733	33,442,996
7 Calhoun	46.70	51,884	772.23	498,894	550,778
8 Charlotte	765.63	850,615	5,450.25	3,521,098	4,371,713
9 Citrus	257.70	286,305	6,969.89	4,502,852	4,789,157
10 Clay	1,690.75	1,878,423	11,978.57	7,738,676	9,617,099
11 Collier	1,403.20	1,558,955	13,788.96	8,908,267	10,467,222
12 Columbia	297.50	330,523	3,436.59	2,220,186	2,550,709
13 Dade	3,358.78	3,731,605	33,448.18	21,608,976	25,340,581
14 DeSoto	263.53	292,782	1,211.83	782,895	1,075,677
15 Dixie	32.90	36,552	873.94	564,603	601,155
16 Duval	4,775.06	5,305,092	26,808.75	17,319,616	22,624,708
17 Escambia	1,249.60	1,388,306	13,331.22	8,612,547	10,000,853
18 Flagler	403.88	448,711	5,208.34	3,364,814	3,813,525
19 Franklin	0.88	978	554.16	358,011	358,989
20 Gadsden	610.39	678,143	2,273.70	1,468,909	2,147,052
21 Gilchrist	34.76	38,618	1,016.25	656,542	695,160
22 Glades	17.03	18,920	538.22	347,714	366,634
23 Gulf	17.59	19,542	557.18	359,962	379,504
24 Hamilton	25.32	28,131	1,055.47	681,879	710,010
25 Hardee	130.71	145,219	2,306.40	1,490,035	1,635,254
26 Hendry	240.09	266,740	2,616.28	1,690,230	1,956,970
27 Hernando	370.00	411,070	10,368.34	6,698,398	7,109,468
28 Highlands	547.38	608,139	4,303.19	2,780,048	3,388,187
29 Hillsborough	5,289.01	5,876,090	58,211.90	37,607,415	43,483,505
30 Holmes	5.29	5,877	1,358.20	877,456	883,333
31 Indian River	446.34	495,884	4,478.75	2,893,467	3,389,351
32 Jackson	259.93	288,782	2,628.00	1,697,802	1,986,584
33 Jefferson	19.03	21,142	428.93	277,107	298,249
34 Lafayette	0.91	1,011	333.56	215,494	216,505
35 Lake	1,712.34	1,902,410	14,133.11	9,130,603	11,033,013
36 Lee	3,636.41	4,040,052	52,021.95	33,608,438	37,648,490
37 Leon	491.45	546,001	7,366.35	4,758,982	5,304,983
38 Levy	211.91	235,432	2,355.09	1,521,490	1,756,922
39 Liberty	23.26	25,842	429.91	277,741	303,583
40 Madison	44.07	48,962	1,025.24	662,350	711,312
41 Manatee	896.43	995,934	14,190.57	9,167,724	10,163,658
42 Marion	2,115.25	2,350,043	18,197.54	11,756,401	14,106,444
43 Martin	320.89	356,509	5,065.26	3,272,378	3,628,887
44 Monroe	168.38	187,070	1,720.14	1,111,285	1,298,355
45 Nassau	336.17	373,485	5,201.16	3,360,175	3,733,660
46 Okaloosa	1,196.89	1,329,745	10,199.74	6,589,475	7,919,220
47 Okeechobee	156.07	173,394	2,776.05	1,793,449	1,966,843
48 Orange	2,684.26	2,982,213	46,685.86	30,161,092	33,143,305
49 Osceola	2,081.71	2,312,780	22,387.25	14,463,135	16,775,915
50 Palm Beach	5,454.56	6,060,016	47,772.77	30,863,284	36,923,300
51 Pasco	2,517.73	2,797,198	27,096.29	17,505,380	20,302,578
52 Pinellas	2,327.14	2,585,453	16,293.50	10,526,308	13,111,761
53 Polk	4,224.83	4,693,786	47,903.57	30,947,786	35,641,572
54 Putnam	350.74	389,672	4,291.86	2,772,728	3,162,400
55 St. Johns	1,420.02	1,577,642	21,776.33	14,068,455	15,646,097
56 St. Lucie	2,077.17	2,307,736	19,260.71	12,443,255	14,750,991
57 Santa Rosa	1,560.65	1,733,882	12,635.95	8,163,372	9,897,254
58 Sarasota	1,218.98	1,354,287	12,351.90	7,979,864	9,334,151
59 Seminole	371.17	412,370	23,713.17	15,319,737	15,732,107
60 Sumter	274.27	304,714	2,259.66	1,459,838	1,764,552
61 Suwannee	136.49	151,640	2,117.36	1,367,907	1,519,547
62 Taylor	78.06	86,725	1,125.71	727,258	813,983
63 Union	29.55	32,830	742.58	479,739	512,569
64 Volusia	1,492.73	1,658,423	18,389.12	11,880,170	13,538,593
65 Wakulla	137.77	153,062	2,737.87	1,768,783	1,921,845
66 Walton	318.16	353,476	5,040.91	3,256,647	3,610,123
67 Washington	103.82	115,344	1,623.02	1,048,541	1,163,885
69 FAMU Lab School	0.00	0	0.00	0	0
70 FAU - 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	67,528.13	75,023,756	767,516.87	495,849,220	570,872,976

2026-27 FEFP Second 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	457,105	875,230	1,332,335
4 Bradford	0	0	0
5 Brevard	354,221	3,304,406	3,658,627
6 Broward	0	0	0
7 Calhoun	0	0	0
8 Charlotte	0	0	0
9 Citrus	0	0	0
10 Clay	357,400	0	357,400
11 Collier	0	0	0
12 Columbia	0	0	0
13 Dade	55,655	0	55,655
14 DeSoto	0	0	0
15 Dixie	0	0	0
16 Duval	508,439	439,508	947,947
17 Escambia	466,599	1,588,293	2,054,892
18 Flagler	0	0	0
19 Franklin	0	0	0
20 Gadsden	0	0	0
21 Gilchrist	0	0	0
22 Glades	122,463	473,225	595,688
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	1,069,367	390,319	1,459,686
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	93,349	0	93,349
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	76,961	1,098,226	1,175,187
45 Nassau	0	0	0
46 Okaloosa	1,644,939	1,530,932	3,175,871
47 Okeechobee	0	0	0
48 Orange	0	0	0
49 Osceola	0	0	0
50 Palm Beach	246,375	0	246,375
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	602,501	1,627,042	2,229,543
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 - 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	6,641	0	6,641
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	6,062,015	11,327,181	17,389,196

2026-27 FEFP Second Calculation
Mental Health Assistance Allocation

District	Minimum Mental Health Assistance Allocation	2026-27 Unweighted Public School FTE	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 - 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 Second Calculation

Classroom Teacher and Other Instructional Personnel Salary Increase Allocation[1]

District	2026-27 Conference Base Funding	7.14% for Maintaining Prior Year Increases	1.06% for 2026-27 Increases	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 - 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

1. Allocations are part of Base Funding and frozen as of the 2026-27 FEFP Conference Calculation.

2026-27 FEFP Second Calculation
Academic Acceleration Options Supplement

District	Advanced Placement Value -1-	IB Value -2-	AICE Value -3-	Early Graduation Value -4-	Industry-Certified Career Ed. Supplement Value -5-	Dual Enrollment Value -6-	Total Acceleration Option Value -7-	Total Academic Acceleration Options Supplement -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 - 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 Second Calculation
Grades PK-12 Class Size Reduction Allocation

District	Grades PK-3 Class Size Reduction Allocation -1-	Grades 4-8 Class Size Reduction Allocation -2-	Grades 9-12 Class Size Reduction Allocation -3-	Class Size Reduction Allocation -4-	Prorated Class Size Reduction Allocation -5-
1 Alachua	8,508,241	8,840,339	7,246,318	24,594,898	24,594,898
2 Baker	1,477,202	1,488,020	1,079,837	4,045,059	4,045,059
3 Bay	10,111,899	10,039,157	7,545,097	27,696,153	27,696,153
4 Bradford	948,204	959,213	581,240	2,488,657	2,488,657
5 Brevard	22,297,385	24,821,265	18,992,686	66,111,336	66,111,336
6 Broward	74,039,364	82,986,714	68,818,692	225,844,770	225,844,770
7 Calhoun	709,869	659,903	466,091	1,835,863	1,835,863
8 Charlotte	5,111,908	5,840,108	5,076,816	16,028,832	16,028,832
9 Citrus	4,597,180	5,181,802	4,116,427	13,895,409	13,895,409
10 Clay	12,265,316	13,764,614	10,068,283	36,098,213	36,098,213
11 Collier	15,955,345	17,766,602	13,741,853	47,463,800	47,463,800
12 Columbia	3,114,977	3,137,267	2,054,951	8,307,195	8,307,195
13 Dade	96,243,659	116,065,723	98,580,616	310,889,998	310,889,998
14 DeSoto	1,295,177	1,322,009	1,043,862	3,661,048	3,661,048
15 Dixie	697,542	673,849	382,628	1,754,019	1,754,019
16 Duval	45,454,718	46,159,833	33,096,770	124,711,321	124,711,321
17 Escambia	11,959,931	12,153,881	9,363,271	33,477,083	33,477,083
18 Flagler	4,044,142	4,766,729	3,930,000	12,740,871	12,740,871
19 Franklin	454,630	405,314	239,290	1,099,234	1,099,234
20 Gadsden	1,544,974	1,381,759	1,057,777	3,984,510	3,984,510
21 Gilchrist	954,041	944,964	694,429	2,593,434	2,593,434
22 Glades	681,695	732,552	257,659	1,671,906	1,671,906
23 Gulf	570,288	659,278	489,890	1,719,456	1,719,456
24 Hamilton	593,068	475,236	405,111	1,473,415	1,473,415
25 Hardee	1,348,083	1,500,552	1,056,277	3,904,912	3,904,912
26 Hendry	2,742,446	2,825,618	2,266,806	7,834,870	7,834,870
27 Hernando	7,712,618	8,198,367	6,295,675	22,206,660	22,206,660
28 Highlands	3,591,291	4,061,665	2,951,370	10,604,326	10,604,326
29 Hillsborough	68,827,381	75,534,874	55,781,817	200,144,072	200,144,072
30 Holmes	836,518	930,136	661,740	2,428,394	2,428,394
31 Indian River	5,548,365	5,738,318	4,532,692	15,819,375	15,819,375
32 Jackson	1,997,075	2,069,654	1,311,295	5,378,024	5,378,024
33 Jefferson	239,325	251,670	154,805	645,800	645,800
34 Lafayette	382,888	382,747	298,935	1,064,570	1,064,570
35 Lake	14,759,455	16,813,275	12,209,228	43,781,958	43,781,958
36 Lee	35,524,844	37,130,389	29,316,619	101,971,852	101,971,852
37 Leon	10,235,384	10,999,068	7,731,386	28,965,838	28,965,838
38 Levy	1,958,074	1,993,838	1,164,431	5,116,343	5,116,343
39 Liberty	369,387	399,943	271,942	1,041,272	1,041,272
40 Madison	645,396	625,547	502,066	1,773,009	1,773,009
41 Manatee	18,163,266	19,706,615	14,184,362	52,054,243	52,054,243
42 Marion	15,361,946	17,009,235	12,591,525	44,962,706	44,962,706
43 Martin	5,660,561	6,276,251	5,189,094	17,125,906	17,125,906
44 Monroe	2,817,793	3,023,926	2,441,820	8,283,539	8,283,539
45 Nassau	3,784,288	4,368,586	3,427,879	11,580,753	11,580,753
46 Okaloosa	9,798,728	10,741,130	8,106,959	28,646,817	28,646,817
47 Okeechobee	1,854,205	2,035,125	1,479,601	5,368,931	5,368,931
48 Orange	68,242,730	72,735,661	57,023,531	198,001,922	198,001,922
49 Osceola	22,432,697	26,113,362	20,693,042	69,239,101	69,239,101
50 Palm Beach	58,804,003	66,745,904	53,542,384	179,092,291	179,092,291
51 Pasco	27,890,607	32,170,490	22,460,543	82,521,640	82,521,640
52 Pinellas	25,245,197	27,920,331	22,887,077	76,052,605	76,052,605
53 Polk	39,862,432	41,492,143	34,122,619	115,477,194	115,477,194
54 Putnam	3,243,616	3,456,692	2,331,127	9,031,435	9,031,435
55 St. Johns	16,313,256	19,849,744	14,582,634	50,745,634	50,745,634
56 St. Lucie	14,958,173	17,126,320	14,040,028	46,124,521	46,124,521
57 Santa Rosa	9,342,133	10,360,024	7,898,653	27,600,810	27,600,810
58 Sarasota	14,730,596	16,839,098	13,036,635	44,606,329	44,606,329
59 Seminole	17,407,061	20,845,626	17,242,726	55,495,413	55,495,413
60 Sumter	3,961,293	4,054,853	2,555,066	10,571,212	10,571,212
61 Suwannee	1,732,480	2,016,056	1,425,210	5,173,746	5,173,746
62 Taylor	823,825	730,890	462,741	2,017,456	2,017,456
63 Union	564,817	803,806	408,664	1,777,287	1,777,287
64 Volusia	18,395,257	20,799,510	16,578,796	55,773,563	55,773,563
65 Wakulla	1,852,782	1,846,428	1,283,970	4,983,180	4,983,180
66 Walton	3,731,545	4,535,910	3,166,888	11,434,343	11,434,343
67 Washington	1,096,421	1,110,203	718,468	2,925,092	2,925,092
69 FAMU Lab School	195,074	181,352	131,411	507,837	507,837
70 FAU - Palm Beach	280,213	387,834	608,633	1,276,680	1,276,680
72 FSU Lab - Broward	496,445	255,016	0	751,461	751,461
73 FSU Lab - Leon	477,150	683,204	591,106	1,751,460	1,751,460
74 UF Lab School	253,489	560,142	476,316	1,289,947	1,289,947
75 Virtual School	0	0	0	0	0
76 FSU Lab - Bay	0	0	344,822	344,822	344,822
77 TSC Charter Schools	0	22,953	314,488	337,441	337,441
78 MDC Charter Schools	0	65,846	86,169	152,015	152,015
79 PHSC Charter School	0	0	111,017	111,017	111,017
80 UWF Charter School	63,867	0	0	63,867	63,867
State	890,187,231	987,552,058	772,382,682	2,650,121,971	2,649,457,631

2026-27 FEFP Second 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	1.0000	8,508,241
2 Baker	1,358.39	1,536.24	1,477,202	1.0000	1,477,202
3 Bay	8,622.41	10,516.03	10,111,899	1.0000	10,111,899
4 Bradford	865.49	986.10	948,204	1.0000	948,204
5 Brevard	20,274.39	23,188.52	22,297,385	1.0000	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	1.0000	709,869
8 Charlotte	4,666.23	5,316.21	5,111,908	1.0000	5,111,908
9 Citrus	4,258.88	4,780.91	4,597,180	1.0000	4,597,180
10 Clay	11,023.56	12,755.51	12,265,316	1.0000	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	1.0000	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	1.0000	1,295,177
15 Dixie	634.24	725.42	697,542	1.0000	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	1.0000	11,959,931
18 Flagler	3,689.72	4,205.77	4,044,142	1.0000	4,044,142
19 Franklin	400.52	472.80	454,630	1.0000	454,630
20 Gadsden	1,431.28	1,606.72	1,544,974	1.0000	1,544,974
21 Gilchrist	813.44	992.17	954,041	1.0000	954,041
22 Glades	612.94	708.94	681,695	1.0000	681,695
23 Gulf	512.70	593.08	570,288	1.0000	570,288
24 Hamilton	531.08	616.77	593,068	1.0000	593,068
25 Hardee	1,243.05	1,401.96	1,348,083	1.0000	1,348,083
26 Hendry	2,506.34	2,852.05	2,742,446	1.0000	2,742,446
27 Hernando	6,781.88	8,020.86	7,712,618	1.0000	7,712,618
28 Highlands	3,334.03	3,734.82	3,591,291	1.0000	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	1.0000	836,518
31 Indian River	4,786.59	5,770.11	5,548,365	1.0000	5,548,365
32 Jackson	1,835.79	2,076.89	1,997,075	1.0000	1,997,075
33 Jefferson	223.95	248.89	239,325	1.0000	239,325
34 Lafayette	356.71	398.19	382,888	1.0000	382,888
35 Lake	13,702.32	15,349.33	14,759,455	1.0000	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	1.0000	10,235,384
38 Levy	1,790.84	2,036.33	1,958,074	1.0000	1,958,074
39 Liberty	332.68	384.15	369,387	1.0000	369,387
40 Madison	590.19	671.19	645,396	1.0000	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	1.0000	15,361,946
43 Martin	5,086.00	5,886.79	5,660,561	1.0000	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	1.0000	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	1.0000	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	1.0000	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	1.0000	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	1.0000	39,862,432
54 Putnam	3,026.78	3,373.25	3,243,616	1.0000	3,243,616
55 St. Johns	14,403.48	16,965.23	16,313,256	1.0000	16,313,256
56 St. Lucie	13,893.57	15,555.99	14,958,173	1.0000	14,958,173
57 Santa Rosa	7,913.47	9,715.50	9,342,133	1.0000	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	1.0000	17,407,061
60 Sumter	3,550.71	4,119.61	3,961,293	1.0000	3,961,293
61 Suwannee	1,620.73	1,801.72	1,732,480	1.0000	1,732,480
62 Taylor	763.06	856.75	823,825	1.0000	823,825
63 Union	527.92	587.39	564,817	1.0000	564,817
64 Volusia	16,617.05	19,130.44	18,395,257	1.0000	18,395,257
65 Wakulla	1,662.64	1,926.83	1,852,782	1.0000	1,852,782
66 Walton	3,480.13	3,880.68	3,731,545	1.0000	3,731,545
67 Washington	963.05	1,140.24	1,096,421	1.0000	1,096,421
69 FAMU Lab School	183.26	202.87	195,074	1.0000	195,074
70 FAU - 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	1.0000	477,150
74 UF Lab School	238.14	263.62	253,489	1.0000	253,489
75 Virtual School[1]	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
77 TSC Charter Schools	0.00	0.00	0	1.0000	0
78 MDC Charter Schools	0.00	0.00	0	1.0000	0
79 PHSC Charter School	0.00	0.00	0	1.0000	0
80 UWF Charter School	60.00	66.42	63,867	1.0000	63,867
State	785,214.88	915,794.14	880,600,170		890,187,231

1. The Florida Virtual School does not receive Class Size Reduction funds.

2026-27 FEFP Second Calculation
Grades 4-8 Class Size Reduction Allocation

District	2026-27 Grades 4-8 Unweighted FTE	2026-27 Grades 4-8 Weighted FTE	$918.10 x WFTE	Comparable Wage Factor	Grades 4-8 Class Size Reduction Allocation
	-1-	-2-	-3-	-4-	-5-
1 Alachua	9,543.03	9,628.95	8,840,339	1.0000	8,840,339
2 Baker	1,603.26	1,620.76	1,488,020	1.0000	1,488,020
3 Bay	10,118.82	10,934.71	10,039,157	1.0000	10,039,157
4 Bradford	1,022.47	1,044.78	959,213	1.0000	959,213
5 Brevard	26,345.23	27,035.47	24,821,265	1.0000	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	1.0000	659,903
8 Charlotte	6,184.72	6,361.08	5,840,108	1.0000	5,840,108
9 Citrus	5,550.04	5,644.05	5,181,802	1.0000	5,181,802
10 Clay	14,561.55	14,992.50	13,764,614	1.0000	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	1.0000	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	1.0000	1,322,009
15 Dixie	714.45	733.96	673,849	1.0000	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	1.0000	12,153,881
18 Flagler	4,987.59	5,191.95	4,766,729	1.0000	4,766,729
19 Franklin	435.59	441.47	405,314	1.0000	405,314
20 Gadsden	1,461.87	1,505.02	1,381,759	1.0000	1,381,759
21 Gilchrist	982.63	1,029.26	944,964	1.0000	944,964
22 Glades	783.06	797.90	732,552	1.0000	732,552
23 Gulf	682.47	718.09	659,278	1.0000	659,278
24 Hamilton	507.42	517.63	475,236	1.0000	475,236
25 Hardee	1,613.53	1,634.41	1,500,552	1.0000	1,500,552
26 Hendry	2,983.83	3,077.68	2,825,618	1.0000	2,825,618
27 Hernando	8,741.37	8,929.71	8,198,367	1.0000	8,198,367
28 Highlands	4,358.87	4,423.99	4,061,665	1.0000	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	1.0000	930,136
31 Indian River	6,049.56	6,250.21	5,738,318	1.0000	5,738,318
32 Jackson	2,153.50	2,254.28	2,069,654	1.0000	2,069,654
33 Jefferson	268.18	274.12	251,670	1.0000	251,670
34 Lafayette	415.95	416.89	382,747	1.0000	382,747
35 Lake	17,981.94	18,313.12	16,813,275	1.0000	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	1.0000	10,999,068
38 Levy	2,126.36	2,171.70	1,993,838	1.0000	1,993,838
39 Liberty	416.23	435.62	399,943	1.0000	399,943
40 Madison	681.03	681.35	625,547	1.0000	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	1.0000	17,009,235
43 Martin	6,507.12	6,836.13	6,276,251	1.0000	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	1.0000	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	1.0000	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	1.0000	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	1.0000	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	1.0000	41,492,143
54 Putnam	3,732.56	3,765.05	3,456,692	1.0000	3,456,692
55 St. Johns	20,948.45	21,620.46	19,849,744	1.0000	19,849,744
56 St. Lucie	18,360.10	18,654.09	17,126,320	1.0000	17,126,320
57 Santa Rosa	10,749.93	11,284.20	10,360,024	1.0000	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	1.0000	20,845,626
60 Sumter	4,328.81	4,416.57	4,054,853	1.0000	4,054,853
61 Suwannee	2,187.91	2,195.90	2,016,056	1.0000	2,016,056
62 Taylor	782.28	796.09	730,890	1.0000	730,890
63 Union	865.94	875.51	803,806	1.0000	803,806
64 Volusia	21,849.79	22,654.95	20,799,510	1.0000	20,799,510
65 Wakulla	1,963.23	2,011.14	1,846,428	1.0000	1,846,428
66 Walton	4,875.46	4,940.54	4,535,910	1.0000	4,535,910
67 Washington	1,157.03	1,209.24	1,110,203	1.0000	1,110,203
69 FAMU Lab School	196.87	197.53	181,352	1.0000	181,352
70 FAU - 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	1.0000	683,204
74 UF Lab School	610.11	610.11	560,142	1.0000	560,142
75 Virtual School[1]	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	0.00	0.00	0	1.0000	0
77 TSC Charter Schools	25.00	25.00	22,953	1.0000	22,953
78 MDC Charter Schools	71.15	71.72	65,846	1.0000	65,846
79 PHSC Charter School	0.00	0.00	0	1.0000	0
80 UWF Charter School	0.00	0.00	0	1.0000	0
State	1,025,639.44	1,063,714.76	976,596,524		987,552,058

1. The Florida Virtual School does not receive Class Size Reduction funds.

2026-27 FEFP Second 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	1.0000	7,246,318
2 Baker	1,169.56	1,173.34	1,079,837	1.0000	1,079,837
3 Bay	7,629.33	8,198.43	7,545,097	1.0000	7,545,097
4 Bradford	639.44	631.57	581,240	1.0000	581,240
5 Brevard	20,636.62	20,637.27	18,992,686	1.0000	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	1.0000	466,091
8 Charlotte	5,524.72	5,516.42	5,076,816	1.0000	5,076,816
9 Citrus	4,370.78	4,472.87	4,116,427	1.0000	4,116,427
10 Clay	10,840.56	10,940.10	10,068,283	1.0000	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	1.0000	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	1.0000	1,043,862
15 Dixie	412.51	415.76	382,628	1.0000	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	1.0000	9,363,271
18 Flagler	4,220.97	4,270.30	3,930,000	1.0000	3,930,000
19 Franklin	255.40	260.01	239,290	1.0000	239,290
20 Gadsden	1,088.24	1,149.37	1,057,777	1.0000	1,057,777
21 Gilchrist	728.01	754.56	694,429	1.0000	694,429
22 Glades	278.83	279.97	257,659	1.0000	257,659
23 Gulf	529.83	532.31	489,890	1.0000	489,890
24 Hamilton	444.24	440.19	405,111	1.0000	405,111
25 Hardee	1,156.83	1,147.74	1,056,277	1.0000	1,056,277
26 Hendry	2,441.05	2,463.09	2,266,806	1.0000	2,266,806
27 Hernando	6,817.00	6,840.82	6,295,675	1.0000	6,295,675
28 Highlands	3,215.43	3,206.93	2,951,370	1.0000	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	1.0000	661,740
31 Indian River	4,920.33	4,925.18	4,532,692	1.0000	4,532,692
32 Jackson	1,389.83	1,424.84	1,311,295	1.0000	1,311,295
33 Jefferson	171.46	168.21	154,805	1.0000	154,805
34 Lafayette	323.00	324.82	298,935	1.0000	298,935
35 Lake	13,176.89	13,266.43	12,209,228	1.0000	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	1.0000	7,731,386
38 Levy	1,255.95	1,265.26	1,164,431	1.0000	1,164,431
39 Liberty	285.66	295.49	271,942	1.0000	271,942
40 Madison	542.09	545.54	502,066	1.0000	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	1.0000	12,591,525
43 Martin	5,616.52	5,638.42	5,189,094	1.0000	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	1.0000	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	1.0000	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	1.0000	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	1.0000	22,460,543
52 Pinellas	24,416.48	24,861.42	22,880,213	1.0003	22,887,077
53 Polk	36,002.24	37,077.31	34,122,619	1.0000	34,122,619
54 Putnam	2,565.05	2,532.98	2,331,127	1.0000	2,331,127
55 St. Johns	15,649.26	15,845.35	14,582,634	1.0000	14,582,634
56 St. Lucie	15,438.52	15,255.76	14,040,028	1.0000	14,040,028
57 Santa Rosa	8,484.27	8,582.60	7,898,653	1.0000	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	1.0000	17,242,726
60 Sumter	2,789.30	2,776.31	2,555,066	1.0000	2,555,066
61 Suwannee	1,574.13	1,548.62	1,425,210	1.0000	1,425,210
62 Taylor	504.97	502.81	462,741	1.0000	462,741
63 Union	442.46	444.05	408,664	1.0000	408,664
64 Volusia	17,629.81	18,014.36	16,578,796	1.0000	16,578,796
65 Wakulla	1,398.22	1,395.15	1,283,970	1.0000	1,283,970
66 Walton	3,492.74	3,441.11	3,166,888	1.0000	3,166,888
67 Washington	764.37	780.68	718,468	1.0000	718,468
69 FAMU Lab School	146.19	142.79	131,411	1.0000	131,411
70 FAU - 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	1.0000	591,106
74 UF Lab School	525.21	517.56	476,316	1.0000	476,316
75 Virtual School[1]	0.00	0.00	0	1.0000	0
76 FSU Lab - Bay	383.00	374.68	344,822	1.0000	344,822
77 TSC Charter Schools	354.01	341.72	314,488	1.0000	314,488
78 MDC Charter Schools	94.85	93.63	86,169	1.0000	86,169
79 PHSC Charter School	125.00	120.63	111,017	1.0000	111,017
80 UWF Charter School	0.00	0.00	0	1.0000	0
State	818,339.20	829,586.07	763,476,355		772,382,682

1. The Florida Virtual School does not receive Class Size Reduction funds.

2026-27 FEFP Second Calculation
State-Funded Discretionary Supplement

District	2026-27 Discretionary Local Effort[1]	2026-27 Appropriated Unweighted FTE	Conference DLE Per-FTE	FES Scholarship FTE	State-Funded Discretionary Local Effort Supplement	2025-26 State-Funded Discretionary Base Allocation	2025-26 FES Scholarship FTE	2025-26 Base Per-FTE	Adjusted Base Allocation (col. 4 x col. 8)	Calculated State-Funded Discretionary Supplement (col. 5 + col. 9)
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
1 Alachua	22,139,698	31,875.67	694.56	6,141.25	4,265,467	6,272,338	5,717.25	1,097.09	6,737,504	11,002,971
2 Baker	1,378,560	4,567.79	301.80	378.00	114,080	459,186	328.25	1,398.89	528,780	642,860
3 Bay	25,508,211	28,628.17	891.02	2,049.50	1,826,145	2,097,800	1,769.25	1,185.70	2,430,092	4,256,237
4 Bradford	1,374,748	3,218.84	427.09	647.25	276,434	755,303	568.50	1,328.59	859,930	1,136,364
5 Brevard	59,484,162	81,746.73	727.66	13,796.50	10,039,161	13,905,210	11,966.00	1,162.06	16,032,361	26,071,522
6 Broward	258,834,389	278,395.90	929.73	55,080.50	51,209,993	56,476,796	48,502.50	1,164.41	64,136,285	115,346,278
7 Calhoun	562,546	1,936.75	290.46	69.75	20,260	78,646	59.00	1,332.98	92,975	113,235
8 Charlotte	26,765,624	18,600.85	1,438.95	1,983.75	2,854,517	1,910,666	1,729.25	1,104.91	2,191,865	5,046,382
9 Citrus	13,544,137	16,583.61	816.72	2,215.25	1,809,239	2,207,442	1,939.50	1,138.15	2,521,287	4,330,526
10 Clay	16,603,867	41,081.70	404.17	3,610.75	1,459,357	3,529,596	3,125.50	1,129.29	4,077,584	5,536,941
11 Collier	133,473,598	51,248.38	2,604.45	4,909.75	12,787,198	4,493,298	4,304.75	1,043.80	5,124,797	17,911,995
12 Columbia	3,864,146	10,347.74	373.43	1,748.50	652,942	1,666,974	1,557.25	1,070.46	1,871,699	2,524,641
13 Dade	427,592,916	385,976.28	1,107.82	82,469.75	91,361,638	76,179,393	72,451.75	1,051.45	86,712,819	178,074,457
14 DeSoto	2,328,860	4,533.39	513.71	762.25	391,575	825,728	669.75	1,232.89	939,770	1,331,345
15 Dixie	661,619	2,543.97	260.07	232.25	60,401	306,275	212.75	1,439.60	334,347	394,748
16 Duval	94,794,045	155,721.09	608.74	28,796.00	17,529,277	29,681,841	25,655.25	1,156.95	33,315,532	50,844,809
17 Escambia	26,327,555	41,479.10	634.72	7,054.50	4,477,632	7,538,730	6,305.50	1,195.58	8,434,219	12,911,851
18 Flagler	15,224,390	15,590.66	976.51	2,472.75	2,414,665	2,206,428	2,163.25	1,019.96	2,522,106	4,936,771
19 Franklin	3,165,716	1,135.17	2,788.76	37.25	103,881	29,640	31.00	956.13	35,616	139,497
20 Gadsden	2,127,673	5,034.77	422.60	1,031.75	436,018	1,276,166	899.00	1,419.54	1,464,610	1,900,628
21 Gilchrist	1,261,983	2,978.49	423.70	394.25	167,044	473,105	344.50	1,373.31	541,427	708,471
22 Glades	954,401	1,937.43	492.61	152.75	75,246	218,228	143.75	1,518.11	231,891	307,137
23 Gulf	3,550,444	1,758.50	2,019.02	33.50	67,637	42,019	28.25	1,487.40	49,828	117,465
24 Hamilton	1,031,884	1,769.24	583.24	283.25	165,203	394,105	253.25	1,556.19	440,791	605,994
25 Hardee	2,648,334	4,320.43	612.98	225.00	137,921	235,456	189.50	1,242.51	279,565	417,486
26 Hendry	3,904,567	15,529.59	251.43	831.50	209,064	497,201	738.75	673.03	559,624	768,688
27 Hernando	15,497,324	26,938.29	575.29	4,117.25	2,368,613	3,921,837	3,553.00	1,103.81	4,544,662	6,913,275
28 Highlands	7,218,701	13,066.60	552.45	1,896.75	1,047,860	2,033,350	1,683.00	1,208.17	2,291,596	3,339,456
29 Hillsborough	143,146,305	237,342.94	603.12	31,643.25	19,084,677	31,927,277	27,927.50	1,143.22	36,175,196	55,259,873
30 Holmes	672,949	2,780.48	242.03	228.25	55,243	236,688	196.50	1,204.52	274,932	330,175
31 Indian River	25,732,298	18,432.07	1,396.06	2,646.00	3,693,975	2,513,207	2,345.00	1,071.73	2,835,798	6,529,773
32 Jackson	1,977,948	5,975.46	331.01	491.75	162,774	599,883	435.25	1,378.25	677,754	840,528
33 Jefferson	983,349	1,159.40	848.15	490.00	415,594	784,993	433.25	1,811.87	887,816	1,303,410
34 Lafayette	317,151	1,182.75	268.15	86.50	23,195	111,887	72.75	1,537.97	133,034	156,229
35 Lake	37,852,976	54,333.39	696.68	9,157.50	6,379,847	8,796,267	7,951.50	1,106.24	10,130,393	16,510,240
36 Lee	126,957,213	112,078.73	1,132.75	11,661.75	13,209,847	12,475,649	10,252.75	1,216.81	14,190,134	27,399,981
37 Leon	21,546,684	34,723.71	620.52	4,690.75	2,910,704	4,673,643	4,081.25	1,145.15	5,371,612	8,282,316
38 Levy	2,939,785	6,137.78	478.97	931.50	446,161	1,105,553	819.25	1,349.47	1,257,031	1,703,192
39 Liberty	299,439	1,131.68	264.60	41.00	10,849	54,132	33.50	1,615.88	66,251	77,100
40 Madison	1,090,330	2,114.75	515.58	279.00	143,847	325,106	246.00	1,321.57	368,718	512,565
41 Manatee	57,832,600	59,533.92	971.42	6,178.50	6,001,918	6,017,710	5,389.75	1,116.51	6,898,357	12,900,275
42 Marion	32,583,950	54,389.54	599.08	8,832.50	5,291,374	8,298,804	7,794.50	1,064.70	9,403,963	14,695,337
43 Martin	31,751,915	18,505.64	1,715.80	1,280.25	2,196,653	1,206,138	1,025.75	1,175.86	1,505,395	3,702,048
44 Monroe	43,572,533	9,127.73	4,773.64	982.00	4,687,714	877,649	854.75	1,026.79	1,008,308	5,696,022
45 Nassau	15,663,923	13,958.53	1,122.18	2,048.75	2,299,066	2,299,347	1,799.50	1,277.77	2,617,831	4,916,897
46 Okaloosa	24,059,207	32,991.39	729.26	3,535.00	2,577,934	3,854,795	3,086.75	1,248.82	4,414,579	6,992,513
47 Okeechobee	3,824,127	6,257.61	611.12	659.50	403,034	724,623	573.75	1,262.96	832,922	1,235,956
48 Orange	191,598,128	228,198.25	839.61	34,742.25	29,169,941	36,636,020	30,753.75	1,191.27	41,387,400	70,557,341
49 Osceola	47,944,581	85,481.45	560.88	13,361.50	7,494,198	13,465,755	11,747.25	1,146.29	15,316,154	22,810,352
50 Palm Beach	280,243,586	208,856.94	1,341.80	32,951.25	44,213,987	31,933,888	29,048.50	1,099.33	36,224,298	80,438,285
51 Pasco	51,044,899	94,833.27	538.26	11,177.50	6,016,401	10,859,571	9,683.25	1,121.48	12,535,343	18,551,744
52 Pinellas	114,193,672	95,815.41	1,191.81	18,917.50	22,546,066	19,630,622	16,741.25	1,172.59	22,182,471	44,728,537
53 Polk	61,023,920	134,218.93	454.66	19,936.25	9,064,215	19,833,203	17,406.25	1,139.43	22,715,961	31,780,176
54 Putnam	6,280,622	10,591.63	592.98	1,179.50	699,420	1,441,334	1,038.50	1,387.90	1,637,028	2,336,448
55 St. Johns	49,591,948	58,138.33	853.00	6,734.50	5,744,529	7,412,133	5,960.75	1,243.49	8,374,283	14,118,812
56 St. Lucie	36,842,050	56,157.24	656.05	8,166.25	5,357,468	8,583,409	7,132.75	1,203.38	9,827,102	15,184,570
57 Santa Rosa	16,491,528	31,250.02	527.73	3,711.00	1,958,406	3,544,816	3,260.50	1,087.20	4,034,599	5,993,005
58 Sarasota	83,925,784	49,131.22	1,708.20	5,341.00	9,123,496	4,856,531	4,709.50	1,031.22	5,507,746	14,631,242
59 Seminole	46,446,761	70,843.91	655.62	12,553.25	8,230,162	13,057,020	10,924.00	1,195.26	15,004,398	23,234,560
60 Sumter	20,599,685	11,165.69	1,844.91	430.75	794,695	350,046	357.50	979.15	421,769	1,216,464
61 Suwannee	2,620,609	6,735.20	389.09	1,205.00	468,853	1,325,515	1,058.00	1,252.85	1,509,684	1,978,537
62 Taylor	1,420,751	2,677.18	530.69	624.75	331,549	804,836	564.50	1,425.75	890,737	1,222,286
63 Union	344,441	2,072.57	166.19	236.25	39,262	312,785	208.50	1,500.17	354,415	393,677
64 Volusia	54,177,297	68,199.95	794.39	11,309.75	8,984,352	10,240,989	9,951.50	1,029.09	11,638,751	20,623,103
65 Wakulla	2,215,412	5,447.31	406.70	421.00	171,221	467,982	363.25	1,288.32	542,383	713,604
66 Walton	39,189,164	12,518.08	3,130.61	669.75	2,096,726	517,502	542.25	954.36	639,183	2,735,909
67 Washington	1,293,924	3,375.03	383.38	445.00	170,604	608,363	392.50	1,549.97	689,737	860,341
69 FAMU Lab School	0	526.32	0.00	0.00	0	0	0.00	0.00	0	0
70 FAU - Palm Beach	0	1,329.61	0.00	0.00	0	0	0.00	0.00	0	0
72 FSU Lab - Broward	0	724.59	0.00	0.00	0	0	0.00	0.00	0	0
73 FSU Lab - Leon	0	1,845.08	0.00	0.00	0	0	0.00	0.00	0	0
74 UF Lab School	0	1,384.39	0.00	0.00	0	0	0.00	0.00	0	0
75 Virtual School	0	52,579.21	0.00	0.00	0	0	0.00	0.00	0	0
76 FSU Lab - Bay	0	390.78	0.00	0.00	0	0	0.00	0.00	0	0
77 TSC Charter Schools	0	388.63	0.00	0.00	0	0	0.00	0.00	0	0
78 MDC Charter Schools	0	166.00	0.00	0.00	0	0	0.00	0.00	0	0
79 PHSC Charter School	0	125.00	0.00	0.00	0	0	0.00	0.00	0	0
80 UWF Charter School	0	60.00	0.00	0.00	0	0	0.00	0.00	0	0
State	2,852,117,542	3,215,929.85		493,399.25	440,998,425	492,478,428	434,052.75		559,787,028	1,000,785,453

1. From the 2026-27 FEFP Conference Calculation.

2026-27 FEFP Second Calculation
Required Local Effort, 85% Adjustment, Millage and Total

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)	29,892,385,798	(0.030)	3.027
2 Baker	1,817,564,160	97.7	(0.001024)	5,395,112	(5,525)	1,968,107,237	(0.003)	3.054
3 Bay	34,920,695,024	97.2	0.004115	103,655,797	426,544	36,363,156,193	0.012	3.069
4 Bradford	1,772,392,985	95.1	0.026288	5,261,030	138,302	1,869,547,072	0.077	3.134
5 Brevard	79,835,351,671	97.7	(0.001024)	236,976,871	(242,664)	82,873,662,940	(0.003)	3.054
6 Broward	347,159,915,358	98.9	(0.013145)	1,030,481,720	(13,545,682)	360,655,894,590	(0.039)	3.018
7 Calhoun	776,053,861	99.1	(0.015136)	2,303,576	(34,867)	909,699,552	(0.040)	3.017
8 Charlotte	38,477,477,955	97.8	(0.002045)	114,213,467	(233,567)	38,659,837,662	(0.006)	3.051
9 Citrus	18,164,668,183	96.6	0.010352	53,918,548	558,165	19,097,725,678	0.030	3.087
10 Clay	21,916,729,408	100.6	(0.029821)	65,055,866	(1,940,031)	22,858,996,211	(0.088)	2.969
11 Collier	179,623,018,723	97.1	0.005149	533,178,599	2,745,337	178,622,586,807	0.016	3.073
12 Columbia	5,184,189,542	95.7	0.019854	15,388,334	305,520	5,515,007,618	0.058	3.115
13 Dade	583,598,495,240	95.0	0.027368	1,732,307,085	47,409,780	593,215,475,093	0.083	3.140
14 DeSoto	3,092,559,778	98.5	(0.009137)	9,179,707	(83,875)	3,287,509,098	(0.027)	3.030
15 Dixie	913,435,693	95.4	0.023061	2,711,369	62,527	967,507,937	0.067	3.124
16 Duval	126,392,326,568	99.5	(0.019095)	375,172,871	(7,163,926)	134,027,486,486	(0.056)	3.001
17 Escambia	36,117,048,335	96.4	0.012448	107,206,957	1,334,512	37,352,587,491	0.037	3.094
18 Flagler	20,044,982,530	97.4	0.002053	59,499,923	122,153	20,586,954,639	0.006	3.063
19 Franklin	4,414,615,553	100.4	(0.027888)	13,103,992	(365,444)	4,529,642,585	(0.084)	2.973
20 Gadsden	2,910,023,934	99.6	(0.020080)	8,637,882	(173,449)	2,982,483,361	(0.061)	2.996
21 Gilchrist	1,680,155,309	97.1	0.005149	4,987,239	25,679	1,755,180,030	0.015	3.072
22 Glades	1,314,107,939	100.6	(0.029821)	3,900,693	(116,323)	1,380,920,769	(0.088)	2.969
23 Gulf	4,753,713,273	95.8	0.018789	14,110,542	265,123	4,990,943,824	0.055	3.112
24 Hamilton	1,388,646,329	97.0	0.006186	4,121,947	25,498	1,464,371,681	0.018	3.075
25 Hardee	3,604,708,495	101.1	(0.034619)	10,699,928	(370,421)	3,386,745,684	(0.114)	2.943
26 Hendry	5,200,754,878	97.0	0.006186	15,437,505	95,496	5,741,186,914	0.017	3.074
27 Hernando	20,899,811,174	99.2	(0.016129)	62,037,328	(1,000,600)	21,761,959,827	(0.048)	3.009
28 Highlands	9,804,687,149	95.2	0.025210	29,103,449	733,698	10,258,688,749	0.074	3.131
29 Hillsborough	191,387,017,781	97.3	0.003083	568,097,913	1,751,446	197,437,320,844	0.009	3.066
30 Holmes	867,368,458	102.6	(0.048733)	2,574,627	(125,469)	909,104,474	(0.144)	2.913
31 Indian River	34,652,326,422	102.5	(0.047805)	102,859,194	(4,917,184)	36,283,554,667	(0.141)	2.916
32 Jackson	2,658,039,246	96.3	0.013499	7,889,911	106,506	2,856,808,169	0.039	3.096
33 Jefferson	1,308,597,076	94.3	0.034995	3,884,335	135,932	1,370,749,015	0.103	3.160
34 Lafayette	429,569,925	93.2	0.047210	1,275,101	60,198	455,317,892	0.138	3.195
35 Lake	49,338,012,720	97.9	(0.003064)	146,451,010	(448,726)	52,998,338,529	(0.009)	3.048
36 Lee	169,125,481,692	98.7	(0.011145)	502,018,550	(5,594,997)	171,791,848,289	(0.034)	3.023
37 Leon	29,162,606,376	96.7	0.009307	86,563,948	805,651	30,476,706,996	0.028	3.085
38 Levy	3,948,181,048	98.3	(0.007121)	11,719,465	(83,454)	4,249,500,281	(0.020)	3.037
39 Liberty	418,225,790	96.0	0.016667	1,241,428	20,691	436,124,576	0.049	3.106
40 Madison	1,495,478,700	94.4	0.033898	4,439,059	150,475	1,601,128,224	0.098	3.155
41 Manatee	80,455,330,966	99.2	(0.016129)	238,817,168	(3,851,882)	85,356,226,369	(0.047)	3.010
42 Marion	42,902,545,564	98.6	(0.010142)	127,348,484	(1,291,568)	46,657,965,626	(0.029)	3.028
43 Martin	42,540,254,562	98.9	(0.013145)	126,273,088	(1,659,860)	44,786,913,939	(0.039)	3.018
44 Monroe	59,055,270,025	97.7	(0.001024)	175,294,939	(179,502)	59,344,641,639	(0.003)	3.054
45 Nassau	20,210,142,192	100.2	(0.025948)	59,990,169	(1,556,625)	21,572,780,128	(0.075)	2.982
46 Okaloosa	32,909,861,798	96.9	0.007224	97,687,001	705,691	33,253,853,142	0.022	3.079
47 Okeechobee	5,333,583,918	96.4	0.012448	15,831,784	197,074	5,779,850,811	0.036	3.093
48 Orange	252,444,843,767	96.5	0.011399	749,337,079	8,541,693	265,795,501,960	0.033	3.090
49 Osceola	62,467,875,038	98.9	(0.013145)	185,424,643	(2,437,407)	65,152,624,535	(0.039)	3.018
50 Palm Beach	374,354,219,677	98.4	(0.008130)	1,111,203,117	(9,034,081)	395,353,153,300	(0.024)	3.033
51 Pasco	66,801,841,206	101.8	(0.041257)	198,289,241	(8,180,819)	70,605,973,836	(0.121)	2.936
52 Pinellas	152,251,733,778	99.0	(0.014141)	451,931,866	(6,390,769)	155,459,224,553	(0.043)	3.014
53 Polk	81,221,091,446	99.2	(0.016129)	241,090,190	(3,888,544)	84,001,495,507	(0.048)	3.009
54 Putnam	8,524,056,990	95.4	0.023061	25,302,129	583,492	8,988,616,208	0.068	3.125
55 St. Johns	63,652,430,917	99.0	(0.014141)	188,940,784	(2,671,812)	67,165,414,219	(0.041)	3.016
56 St. Lucie	50,667,332,661	100.2	(0.025948)	150,396,857	(3,902,498)	53,355,272,736	(0.076)	2.981
57 Santa Rosa	21,507,430,245	94.5	0.032804	63,840,935	2,094,238	22,549,308,130	0.097	3.154
58 Sarasota	117,279,164,211	94.0	0.038298	348,122,089	13,332,380	118,845,634,794	0.117	3.174
59 Seminole	61,847,973,041	100.4	(0.027888)	183,584,575	(5,119,807)	64,645,357,516	(0.082)	2.975
60 Sumter	26,265,617,812	96.6	0.010352	77,964,759	807,091	28,608,819,827	0.029	3.086
61 Suwannee	3,474,915,045	94.3	0.034995	10,314,660	360,962	3,742,985,736	0.100	3.157
62 Taylor	2,049,095,735	100.7	(0.030785)	6,082,372	(187,246)	2,006,994,658	(0.097)	2.960
63 Union	457,812,906	94.1	0.037194	1,358,935	50,544	473,841,210	0.111	3.168
64 Volusia	72,633,605,321	99.8	(0.022044)	215,599,783	(4,752,682)	75,694,865,188	(0.065)	2.992
65 Wakulla	2,902,362,504	95.3	0.024134	8,615,141	207,918	3,011,678,016	0.072	3.129
66 Walton	52,487,786,296	95.7	0.019854	155,800,546	3,093,264	53,154,753,079	0.061	3.118
67 Washington	1,734,599,184	94.7	0.030623	5,148,845	157,673	1,871,119,447	0.088	3.145
69 FAMU Lab School	0	0.0	0.000000	0	0	0	0.000	0.000
70 FAU - 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)	3,965,077,619,591		3.057

2026-27 FEFP Second Calculation
Required Local Effort, 85% Adjustment, Millage and Total

District	2026 School Taxable Value -1-	Unequalized Required Local Effort -2-	Gross State & Local FEFP -3-	85% Gross State & Local FEFP -4-	Unequalized RLE Amount Above 85% FEFP -5-	Equalized or Average Millage -6-	Less: Millage to 85% -7-	Adjusted RLE Millage -8-	2026-27 Total Required Local Effort -9-
1 Alachua	29,892,385,798	86,864,882	231,534,788	196,804,570	0	3.027	0.000	3.027	86,864,882
2 Baker	1,968,107,237	5,770,176	37,269,447	31,679,030	0	3.054	0.000	3.054	5,770,176
3 Bay	36,363,156,193	107,134,585	212,329,169	180,479,794	0	3.069	0.000	3.069	107,134,585
4 Bradford	1,869,547,072	5,624,794	26,216,817	22,284,294	0	3.134	0.000	3.134	5,624,794
5 Brevard	82,873,662,940	242,972,320	599,872,164	509,891,339	0	3.054	0.000	3.054	242,972,320
6 Broward	360,655,894,590	1,044,921,110	1,989,551,307	1,691,118,611	0	3.018	0.000	3.018	1,044,921,110
7 Calhoun	909,699,552	2,634,781	16,848,900	14,321,565	0	3.017	0.000	3.017	2,634,781
8 Charlotte	38,659,837,662	113,233,118	131,969,537	112,174,106	1,059,012	3.051	0.029	3.022	112,156,828
9 Citrus	19,097,725,678	56,596,492	118,786,385	100,968,427	0	3.087	0.000	3.087	56,596,492
10 Clay	22,858,996,211	65,153,625	318,495,512	270,721,185	0	2.969	0.000	2.969	65,153,625
11 Collier	178,622,586,807	526,950,921	381,486,254	324,263,316	202,687,605	3.073	1.182	1.891	324,264,299
12 Columbia	5,515,007,618	16,492,079	80,492,966	68,419,021	0	3.115	0.000	3.115	16,492,079
13 Dade	593,215,475,093	1,788,188,728	2,802,089,919	2,381,776,431	0	3.140	0.000	3.140	1,788,188,728
14 DeSoto	3,287,509,098	9,562,706	35,457,752	30,139,089	0	3.030	0.000	3.030	9,562,706
15 Dixie	967,507,937	2,901,595	20,304,262	17,258,623	0	3.124	0.000	3.124	2,901,595
16 Duval	134,027,486,486	386,127,827	1,132,272,915	962,431,978	0	3.001	0.000	3.001	386,127,827
17 Escambia	37,352,587,491	110,946,149	305,282,594	259,490,205	0	3.094	0.000	3.094	110,946,149
18 Flagler	20,586,954,639	60,535,528	111,367,504	94,662,378	0	3.063	0.000	3.063	60,535,528
19 Franklin	4,529,642,585	12,927,962	8,829,044	7,504,687	5,423,275	2.973	1.247	1.726	7,505,437
20 Gadsden	2,982,483,361	8,578,099	39,838,466	33,862,696	0	2.996	0.000	2.996	8,578,099
21 Gilchrist	1,755,180,030	5,176,237	25,587,062	21,749,003	0	3.072	0.000	3.072	5,176,237
22 Glades	1,380,920,769	3,935,956	16,610,229	14,118,695	0	2.969	0.000	2.969	3,935,956
23 Gulf	4,990,943,824	14,910,544	13,282,464	11,290,094	3,620,450	3.112	0.756	2.356	11,288,317
24 Hamilton	1,464,371,681	4,322,825	14,240,828	12,104,704	0	3.075	0.000	3.075	4,322,825
25 Hardee	3,386,745,684	9,568,505	33,165,880	28,190,998	0	2.943	0.000	2.943	9,568,505
26 Hendry	5,741,186,914	16,942,472	120,224,774	102,191,058	0	3.074	0.000	3.074	16,942,472
27 Hernando	21,761,959,827	62,862,468	201,747,499	171,485,374	0	3.009	0.000	3.009	62,862,468
28 Highlands	10,258,688,749	30,835,156	98,231,984	83,497,186	0	3.131	0.000	3.131	30,835,156
29 Hillsborough	197,437,320,844	581,129,113	1,760,555,829	1,496,472,455	0	3.066	0.000	3.066	581,129,113
30 Holmes	909,104,474	2,542,292	23,570,438	20,034,872	0	2.913	0.000	2.913	2,542,292
31 Indian River	36,283,554,667	101,570,732	130,312,233	110,765,398	0	2.916	0.000	2.916	101,570,732
32 Jackson	2,856,808,169	8,490,891	48,796,230	41,476,796	0	3.096	0.000	3.096	8,490,891
33 Jefferson	1,370,749,015	4,158,304	9,980,374	8,483,318	0	3.160	0.000	3.160	4,158,304
34 Lafayette	455,317,892	1,396,551	10,232,016	8,697,214	0	3.195	0.000	3.195	1,396,551
35 Lake	52,998,338,529	155,077,378	389,165,955	330,791,062	0	3.048	0.000	3.048	155,077,378
36 Lee	171,791,848,289	498,553,687	821,188,874	698,010,543	0	3.023	0.000	3.023	498,553,687
37 Leon	30,476,706,996	90,259,815	253,789,003	215,720,653	0	3.085	0.000	3.085	90,259,815
38 Levy	4,249,500,281	12,389,503	50,075,337	42,564,036	0	3.037	0.000	3.037	12,389,503
39 Liberty	436,124,576	1,300,419	10,488,463	8,915,194	0	3.106	0.000	3.106	1,300,419
40 Madison	1,601,128,224	4,849,497	16,689,032	14,185,677	0	3.155	0.000	3.155	4,849,497
41 Manatee	85,356,226,369	246,645,352	411,690,336	349,936,786	0	3.010	0.000	3.010	246,645,352
42 Marion	46,657,965,626	135,629,107	404,059,975	343,450,979	0	3.028	0.000	3.028	135,629,107
43 Martin	44,786,913,939	129,760,230	134,108,632	113,992,337	15,767,893	3.018	0.367	2.651	113,980,904
44 Monroe	59,344,641,639	173,988,994	67,203,699	57,123,144	116,865,850	3.054	2.051	1.003	57,141,769
45 Nassau	21,572,780,128	61,756,829	99,870,363	84,889,809	0	2.982	0.000	2.982	61,756,829
46 Okaloosa	33,253,853,142	98,293,069	244,777,389	208,060,781	0	3.079	0.000	3.079	98,293,069
47 Okeechobee	5,779,850,811	17,161,995	48,329,882	41,080,400	0	3.093	0.000	3.093	17,161,995
48 Orange	265,795,501,960	788,455,777	1,645,244,481	1,398,457,809	0	3.090	0.000	3.090	788,455,777
49 Osceola	65,152,624,535	188,765,396	621,852,864	528,574,934	0	3.018	0.000	3.018	188,765,396
50 Palm Beach	395,353,153,300	1,151,141,869	1,520,919,049	1,292,781,192	0	3.033	0.000	3.033	1,151,141,869
51 Pasco	70,605,973,836	199,007,174	716,642,286	609,145,943	0	2.936	0.000	2.936	199,007,174
52 Pinellas	155,459,224,553	449,811,939	677,365,721	575,760,863	0	3.014	0.000	3.014	449,811,939
53 Polk	84,001,495,507	242,650,080	1,016,983,890	864,436,307	0	3.009	0.000	3.009	242,650,080
54 Putnam	8,988,616,208	26,965,849	80,693,267	68,589,277	0	3.125	0.000	3.125	26,965,849
55 St. Johns	67,165,414,219	194,468,054	430,656,684	366,058,181	0	3.016	0.000	3.016	194,468,054
56 St. Lucie	53,355,272,736	152,689,985	411,561,708	349,827,452	0	2.981	0.000	2.981	152,689,985
57 Santa Rosa	22,549,308,130	68,275,697	242,163,934	205,839,344	0	3.154	0.000	3.154	68,275,697
58 Sarasota	118,845,634,794	362,127,403	359,139,843	305,268,867	56,858,536	3.174	0.498	2.676	305,309,682
59 Seminole	64,645,357,516	184,627,141	519,425,725	441,511,866	0	2.975	0.000	2.975	184,627,141
60 Sumter	28,608,819,827	84,755,345	80,696,628	68,592,134	16,163,211	3.086	0.589	2.497	68,578,774
61 Suwannee	3,742,985,736	11,343,942	50,328,245	42,779,008	0	3.157	0.000	3.157	11,343,942
62 Taylor	2,006,994,658	5,703,076	21,570,461	18,334,892	0	2.960	0.000	2.960	5,703,076
63 Union	473,841,210	1,441,084	17,165,556	14,590,723	0	3.168	0.000	3.168	1,441,084
64 Volusia	75,694,865,188	217,419,875	491,658,896	417,910,062	0	2.992	0.000	2.992	217,419,875
65 Wakulla	3,011,678,016	9,046,599	43,755,144	37,191,872	0	3.129	0.000	3.129	9,046,599
66 Walton	53,154,753,079	159,107,059	88,767,262	75,452,173	83,654,886	3.118	1.639	1.479	75,471,245
67 Washington	1,871,119,447	5,649,284	28,362,007	24,107,706	0	3.145	0.000	3.145	5,649,284
69 FAMU Lab School	0	0	4,787,074	4,069,013	0	0.000	0.000	0.000	0
70 FAU - Palm Beach	0	0	12,032,370	10,227,515	0	0.000	0.000	0.000	0
72 FSU Lab - Broward	0	0	6,029,369	5,124,964	0	0.000	0.000	0.000	0
73 FSU Lab - Leon	0	0	14,973,775	12,727,709	0	0.000	0.000	0.000	0
74 UF Lab School	0	0	11,986,699	10,188,694	0	0.000	0.000	0.000	0
75 Virtual School	0	0	340,306,759	289,260,745	0	0.000	0.000	0.000	0
76 FSU Lab - Bay	0	0	3,146,189	2,674,261	0	0.000	0.000	0.000	0
77 TSC Charter Schools	0	0	2,982,309	2,534,963	0	0.000	0.000	0.000	0
78 MDC Charter Schools	0	0	1,526,113	1,297,196	0	0.000	0.000	0.000	0
79 PHSC Charter School	0	0	1,190,234	1,011,699	0	0.000	0.000	0.000	0
80 UWF Charter School	0	0	807,465	686,345	0	0.000	0.000	0.000	0
State	3,965,077,619,591	11,631,078,026	23,522,992,489	19,994,543,620	502,100,718			3.057	11,129,013,705

2026-27 FEFP Second 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	29,892,385,798	3.027	86,864,882
2 Baker	1,968,107,237	3.054	5,770,176
3 Bay	36,363,156,193	3.069	107,134,585
4 Bradford	1,869,547,072	3.134	5,624,794
5 Brevard	82,873,662,940	3.054	242,972,320
6 Broward	360,655,894,590	3.018	1,044,921,110
7 Calhoun	909,699,552	3.017	2,634,781
8 Charlotte	38,659,837,662	3.022	112,156,828
9 Citrus	19,097,725,678	3.087	56,596,492
10 Clay	22,858,996,211	2.969	65,153,625
11 Collier	178,622,586,807	1.891	324,264,299
12 Columbia	5,515,007,618	3.115	16,492,079
13 Dade	593,215,475,093	3.140	1,788,188,728
14 DeSoto	3,287,509,098	3.030	9,562,706
15 Dixie	967,507,937	3.124	2,901,595
16 Duval	134,027,486,486	3.001	386,127,827
17 Escambia	37,352,587,491	3.094	110,946,149
18 Flagler	20,586,954,639	3.063	60,535,528
19 Franklin	4,529,642,585	1.726	7,505,437
20 Gadsden	2,982,483,361	2.996	8,578,099
21 Gilchrist	1,755,180,030	3.072	5,176,237
22 Glades	1,380,920,769	2.969	3,935,956
23 Gulf	4,990,943,824	2.356	11,288,317
24 Hamilton	1,464,371,681	3.075	4,322,825
25 Hardee	3,386,745,684	2.943	9,568,505
26 Hendry	5,741,186,914	3.074	16,942,472
27 Hernando	21,761,959,827	3.009	62,862,468
28 Highlands	10,258,688,749	3.131	30,835,156
29 Hillsborough	197,437,320,844	3.066	581,129,113
30 Holmes	909,104,474	2.913	2,542,292
31 Indian River	36,283,554,667	2.916	101,570,732
32 Jackson	2,856,808,169	3.096	8,490,891
33 Jefferson	1,370,749,015	3.160	4,158,304
34 Lafayette	455,317,892	3.195	1,396,551
35 Lake	52,998,338,529	3.048	155,077,378
36 Lee	171,791,848,289	3.023	498,553,687
37 Leon	30,476,706,996	3.085	90,259,815
38 Levy	4,249,500,281	3.037	12,389,503
39 Liberty	436,124,576	3.106	1,300,419
40 Madison	1,601,128,224	3.155	4,849,497
41 Manatee	85,356,226,369	3.010	246,645,352
42 Marion	46,657,965,626	3.028	135,629,107
43 Martin	44,786,913,939	2.651	113,980,904
44 Monroe	59,344,641,639	1.003	57,141,769
45 Nassau	21,572,780,128	2.982	61,756,829
46 Okaloosa	33,253,853,142	3.079	98,293,069
47 Okeechobee	5,779,850,811	3.093	17,161,995
48 Orange	265,795,501,960	3.090	788,455,777
49 Osceola	65,152,624,535	3.018	188,765,396
50 Palm Beach	395,353,153,300	3.033	1,151,141,869
51 Pasco	70,605,973,836	2.936	199,007,174
52 Pinellas	155,459,224,553	3.014	449,811,939
53 Polk	84,001,495,507	3.009	242,650,080
54 Putnam	8,988,616,208	3.125	26,965,849
55 St. Johns	67,165,414,219	3.016	194,468,054
56 St. Lucie	53,355,272,736	2.981	152,689,985
57 Santa Rosa	22,549,308,130	3.154	68,275,697
58 Sarasota	118,845,634,794	2.676	305,309,682
59 Seminole	64,645,357,516	2.975	184,627,141
60 Sumter	28,608,819,827	2.497	68,578,774
61 Suwannee	3,742,985,736	3.157	11,343,942
62 Taylor	2,006,994,658	2.960	5,703,076
63 Union	473,841,210	3.168	1,441,084
64 Volusia	75,694,865,188	2.992	217,419,875
65 Wakulla	3,011,678,016	3.129	9,046,599
66 Walton	53,154,753,079	1.479	75,471,245
67 Washington	1,871,119,447	3.145	5,649,284
69 FAMU Lab School	0	0.000	0
70 FAU - 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	3,965,077,619,591	3.057	11,129,013,705

2026-27 FEFP Second Calculation
Millage Rates

	District	Required Local Effort Mills	0.748 Actual Discretionary Millage	Total Actual FEFP Millage
		-1-	-2-	-3-
1	Alachua	3.027	0.748	3.775
2	Baker	3.054	0.748	3.802
3	Bay	3.069	0.748	3.817
4	Bradford	3.134	0.748	3.882
5	Brevard	3.054	0.748	3.802
6	Broward	3.018	0.748	3.766
7	Calhoun	3.017	0.748	3.765
8	Charlotte	3.022	0.748	3.770
9	Citrus	3.087	0.748	3.835
10	Clay	2.969	0.748	3.717
11	Collier	1.891	0.748	2.639
12	Columbia	3.115	0.748	3.863
13	Dade	3.140	0.748	3.888
14	DeSoto	3.030	0.748	3.778
15	Dixie	3.124	0.748	3.872
16	Duval	3.001	0.748	3.749
17	Escambia	3.094	0.748	3.842
18	Flagler	3.063	0.748	3.811
19	Franklin	1.726	0.748	2.474
20	Gadsden	2.996	0.748	3.744
21	Gilchrist	3.072	0.748	3.820
22	Glades	2.969	0.748	3.717
23	Gulf	2.356	0.748	3.104
24	Hamilton	3.075	0.748	3.823
25	Hardee	2.943	0.748	3.691
26	Hendry	3.074	0.748	3.822
27	Hernando	3.009	0.748	3.757
28	Highlands	3.131	0.748	3.879
29	Hillsborough	3.066	0.748	3.814
30	Holmes	2.913	0.748	3.661
31	Indian River	2.916	0.748	3.664
32	Jackson	3.096	0.748	3.844
33	Jefferson	3.160	0.748	3.908
34	Lafayette	3.195	0.748	3.943
35	Lake	3.048	0.748	3.796
36	Lee	3.023	0.748	3.771
37	Leon	3.085	0.748	3.833
38	Levy	3.037	0.748	3.785
39	Liberty	3.106	0.748	3.854
40	Madison	3.155	0.748	3.903
41	Manatee	3.010	0.748	3.758
42	Marion	3.028	0.748	3.776
43	Martin	2.651	0.748	3.399
44	Monroe	1.003	0.748	1.751
45	Nassau	2.982	0.748	3.730
46	Okaloosa	3.079	0.748	3.827
47	Okeechobee	3.093	0.748	3.841
48	Orange	3.090	0.748	3.838
49	Osceola	3.018	0.748	3.766
50	Palm Beach	3.033	0.748	3.781
51	Pasco	2.936	0.748	3.684
52	Pinellas	3.014	0.748	3.762
53	Polk	3.009	0.748	3.757
54	Putnam	3.125	0.748	3.873
55	St. Johns	3.016	0.748	3.764
56	St. Lucie	2.981	0.748	3.729
57	Santa Rosa	3.154	0.748	3.902
58	Sarasota	2.676	0.748	3.424
59	Seminole	2.975	0.748	3.723
60	Sumter	2.497	0.748	3.245
61	Suwannee	3.157	0.748	3.905
62	Taylor	2.960	0.748	3.708
63	Union	3.168	0.748	3.916
64	Volusia	2.992	0.748	3.740
65	Wakulla	3.129	0.748	3.877
66	Walton	1.479	0.748	2.227
67	Washington	3.145	0.748	3.893
69	FAMU Lab School	0.000	0.000	0.000
70	FAU - 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 Second 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	29,892,385,798	86,864,882	21,465,124	108,330,006
2 Baker	1,968,107,237	5,770,176	1,413,258	7,183,434
3 Bay	36,363,156,193	107,134,585	26,111,655	133,246,240
4 Bradford	1,869,547,072	5,624,794	1,342,484	6,967,278
5 Brevard	82,873,662,940	242,972,320	59,509,920	302,482,240
6 Broward	360,655,894,590	1,044,921,110	258,979,785	1,303,900,895
7 Calhoun	909,699,552	2,634,781	653,237	3,288,018
8 Charlotte	38,659,837,662	112,156,828	27,760,856	139,917,684
9 Citrus	19,097,725,678	56,596,492	13,713,695	70,310,187
10 Clay	22,858,996,211	65,153,625	16,414,588	81,568,213
11 Collier	178,622,586,807	324,264,299	128,265,307	452,529,606
12 Columbia	5,515,007,618	16,492,079	3,960,217	20,452,296
13 Dade	593,215,475,093	1,788,188,728	425,976,168	2,214,164,896
14 DeSoto	3,287,509,098	9,562,706	2,360,695	11,923,401
15 Dixie	967,507,937	2,901,595	694,748	3,596,343
16 Duval	134,027,486,486	386,127,827	96,242,457	482,370,284
17 Escambia	37,352,587,491	110,946,149	26,822,146	137,768,295
18 Flagler	20,586,954,639	60,535,528	14,783,080	75,318,608
19 Franklin	4,529,642,585	7,505,437	3,252,646	10,758,083
20 Gadsden	2,982,483,361	8,578,099	2,141,662	10,719,761
21 Gilchrist	1,755,180,030	5,176,237	1,260,360	6,436,597
22 Glades	1,380,920,769	3,935,956	991,612	4,927,568
23 Gulf	4,990,943,824	11,288,317	3,583,897	14,872,214
24 Hamilton	1,464,371,681	4,322,825	1,051,536	5,374,361
25 Hardee	3,386,745,684	9,568,505	2,431,954	12,000,459
26 Hendry	5,741,186,914	16,942,472	4,122,631	21,065,103
27 Hernando	21,761,959,827	62,862,468	15,626,828	78,489,296
28 Highlands	10,258,688,749	30,835,156	7,366,559	38,201,715
29 Hillsborough	197,437,320,844	581,129,113	141,775,791	722,904,904
30 Holmes	909,104,474	2,542,292	652,810	3,195,102
31 Indian River	36,283,554,667	101,570,732	26,054,495	127,625,227
32 Jackson	2,856,808,169	8,490,891	2,051,417	10,542,308
33 Jefferson	1,370,749,015	4,158,304	984,307	5,142,611
34 Lafayette	455,317,892	1,396,551	326,955	1,723,506
35 Lake	52,998,338,529	155,077,378	38,057,047	193,134,425
36 Lee	171,791,848,289	498,553,687	123,360,290	621,913,977
37 Leon	30,476,706,996	90,259,815	21,884,714	112,144,529
38 Levy	4,249,500,281	12,389,503	3,051,481	15,440,984
39 Liberty	436,124,576	1,300,419	313,172	1,613,591
40 Madison	1,601,128,224	4,849,497	1,149,738	5,999,235
41 Manatee	85,356,226,369	246,645,352	61,292,599	307,937,951
42 Marion	46,657,965,626	135,629,107	33,504,152	169,133,259
43 Martin	44,786,913,939	113,980,904	32,160,587	146,141,491
44 Monroe	59,344,641,639	57,141,769	42,614,200	99,755,969
45 Nassau	21,572,780,128	61,756,829	15,490,982	77,247,811
46 Okaloosa	33,253,853,142	98,293,069	23,878,927	122,171,996
47 Okeechobee	5,779,850,811	17,161,995	4,150,395	21,312,390
48 Orange	265,795,501,960	788,455,777	190,862,434	979,318,211
49 Osceola	65,152,624,535	188,765,396	46,784,797	235,550,193
50 Palm Beach	395,353,153,300	1,151,141,869	283,895,192	1,435,037,061
51 Pasco	70,605,973,836	199,007,174	50,700,738	249,707,912
52 Pinellas	155,459,224,553	449,811,939	111,632,160	561,444,099
53 Polk	84,001,495,507	242,650,080	60,319,794	302,969,874
54 Putnam	8,988,616,208	26,965,849	6,454,546	33,420,395
55 St. Johns	67,165,414,219	194,468,054	48,230,141	242,698,195
56 St. Lucie	53,355,272,736	152,689,985	38,313,354	191,003,339
57 Santa Rosa	22,549,308,130	68,275,697	16,192,207	84,467,904
58 Sarasota	118,845,634,794	305,309,682	85,340,673	390,650,355
59 Seminole	64,645,357,516	184,627,141	46,420,538	231,047,679
60 Sumter	28,608,819,827	68,578,774	20,543,421	89,122,195
61 Suwannee	3,742,985,736	11,343,942	2,687,763	14,031,705
62 Taylor	2,006,994,658	5,703,076	1,441,183	7,144,259
63 Union	473,841,210	1,441,084	340,256	1,781,340
64 Volusia	75,694,865,188	217,419,875	54,354,969	271,774,844
65 Wakulla	3,011,678,016	9,046,599	2,162,626	11,209,225
66 Walton	53,154,753,079	75,471,245	38,169,365	113,640,610
67 Washington	1,871,119,447	5,649,284	1,343,613	6,992,897
69 FAMU Lab School	0	0	0	0
70 FAU - 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	3,965,077,619,591	11,129,013,705	2,847,242,934	13,976,256,639

2026-27 FEFP Second Calculation
Educational Enrollment Stabilization Allocation - Page 1

District	Appropriated FES WFTE -1-	Second Calculation FES WFTE -2-	FES WFTE Above Appropriated -3-	Appropriated Funds Per WFTE -4-	Second Calculation Funds Per WFTE[1] -5-	Funds Per WFTE Below Appropriated -6-	Second Calculation Total WFTE -7-	Initial Educational Enrollment Stabilization[2] -8-
1 Alachua	6,552.18	6,552.18	0.00	8,711.56	8,705.33	0.00	33,151.84	0
2 Baker	442.31	442.31	0.00	8,974.05	8,979.57	5.52	4,829.92	0
3 Bay	2,521.15	2,521.15	0.00	8,337.26	8,351.63	14.37	32,376.11	0
4 Bradford	696.01	696.01	0.00	9,181.06	9,167.92	0.00	3,401.46	0
5 Brevard	15,499.49	15,499.49	0.00	8,640.46	8,634.63	0.00	87,040.75	0
6 Broward	58,600.02	58,600.02	0.00	8,734.76	8,740.69	5.93	296,283.57	0
7 Calhoun	84.16	84.16	0.00	9,271.92	9,275.04	3.12	2,097.16	0
8 Charlotte	2,207.30	2,207.30	0.00	9,161.91	9,207.10	45.19	19,637.63	0
9 Citrus	2,369.62	2,369.62	0.00	8,634.54	8,633.48	0.00	17,458.31	0
10 Clay	4,113.14	4,113.14	0.00	8,582.84	8,590.48	7.64	43,832.83	0
11 Collier	5,279.80	5,279.80	0.00	10,442.11	10,355.43	0.00	55,538.71	0
12 Columbia	1,833.88	1,833.88	0.00	8,802.65	8,796.14	0.00	10,832.59	0
13 Dade	88,660.50	88,660.50	0.00	9,033.16	9,030.75	0.00	411,597.21	0
14 DeSoto	808.85	808.85	0.00	9,048.71	9,050.97	2.26	4,729.97	0
15 Dixie	240.58	240.58	0.00	8,504.16	8,515.94	11.78	2,718.17	0
16 Duval	30,572.54	30,572.54	0.00	8,490.43	8,489.41	0.00	165,390.90	0
17 Escambia	7,373.01	7,373.01	0.00	8,670.29	8,672.77	2.48	43,641.59	0
18 Flagler	2,644.50	2,644.50	0.00	8,729.89	8,702.20	0.00	16,527.81	0
19 Franklin	43.93	43.93	0.00	10,802.67	10,878.88	76.21	1,224.43	0
20 Gadsden	1,079.57	1,079.57	0.00	8,918.04	8,926.59	8.55	5,362.10	0
21 Gilchrist	445.00	445.00	0.00	9,201.48	9,193.33	0.00	3,279.48	0
22 Glades	158.01	158.01	0.00	9,536.02	9,538.95	2.93	2,052.73	0
23 Gulf	62.90	62.90	0.00	9,792.53	9,810.84	18.31	1,906.39	0
24 Hamilton	296.89	296.89	0.00	9,257.35	9,266.82	9.47	1,874.62	0
25 Hardee	267.46	267.46	0.00	8,804.37	8,810.39	6.02	4,531.04	0
26 Hendry	879.24	879.24	0.00	8,267.96	8,232.07	0.00	16,150.36	0
27 Hernando	4,635.88	4,635.88	0.00	8,537.24	8,529.23	0.00	28,899.94	0
28 Highlands	2,023.79	2,023.79	0.00	8,758.58	8,760.06	1.48	13,646.29	0
29 Hillsborough	34,597.48	34,597.48	0.00	8,522.99	8,523.13	0.14	253,162.24	0
30 Holmes	244.70	244.70	0.00	9,396.00	9,395.47	0.00	2,871.79	0
31 Indian River	2,864.85	2,864.85	0.00	8,991.75	9,008.03	16.28	19,839.62	0
32 Jackson	546.29	546.29	0.00	8,915.63	8,910.23	0.00	6,404.57	0
33 Jefferson	516.69	516.69	0.00	10,664.80	10,641.85	0.00	1,213.50	0
34 Lafayette	88.61	88.61	0.00	9,532.84	9,515.70	0.00	1,237.93	0
35 Lake	9,891.47	9,891.47	0.00	8,530.12	8,533.35	3.23	57,130.57	0
36 Lee	12,599.82	12,599.82	0.00	8,837.81	8,787.85	0.00	122,205.22	0
37 Leon	4,968.05	4,968.05	0.00	8,646.43	8,638.59	0.00	36,223.70	0
38 Levy	980.04	980.04	0.00	9,143.12	9,149.08	5.96	6,552.17	0
39 Liberty	88.80	88.80	0.00	8,973.94	8,968.95	0.00	1,329.03	0
40 Madison	288.26	288.26	0.00	9,122.38	9,112.02	0.00	2,208.55	0
41 Manatee	6,682.96	6,682.96	0.00	8,524.03	8,576.38	52.35	62,723.16	0
42 Marion	9,441.41	9,441.41	0.00	8,492.54	8,480.48	0.00	58,631.37	0
43 Martin	1,433.31	1,433.31	0.00	9,424.20	9,444.56	20.36	19,810.04	0
44 Monroe	1,086.90	1,086.90	0.00	12,783.74	12,682.02	0.00	9,761.65	0
45 Nassau	2,185.97	2,185.97	0.00	8,960.30	8,957.00	0.00	14,721.33	0
46 Okaloosa	3,930.52	3,930.52	0.00	8,639.54	8,642.50	2.96	35,209.21	0
47 Okeechobee	699.29	699.29	0.00	9,117.50	9,099.29	0.00	6,493.38	0
48 Orange	38,851.91	38,851.91	0.00	8,338.33	8,335.20	0.00	252,503.51	0
49 Osceola	14,624.90	14,624.90	0.00	8,306.67	8,301.60	0.00	91,631.38	0
50 Palm Beach	34,871.14	34,871.14	0.00	9,297.31	9,318.06	20.75	221,542.28	0
51 Pasco	12,867.11	12,867.11	0.00	8,390.44	8,389.63	0.00	103,510.68	0
52 Pinellas	20,342.33	20,342.33	0.00	8,904.12	8,875.88	0.00	102,500.16	0
53 Polk	21,793.06	21,793.06	0.00	8,410.83	8,405.27	0.00	145,689.63	0
54 Putnam	1,248.19	1,248.19	0.00	8,945.04	8,951.28	6.24	11,005.77	0
55 St. Johns	7,811.90	7,811.90	0.00	8,689.99	8,680.91	0.00	62,637.56	0
56 St. Lucie	8,796.78	8,796.78	0.00	8,722.82	8,729.29	6.47	58,559.63	0
57 Santa Rosa	4,049.06	4,049.06	0.00	8,590.14	8,583.73	0.00	34,012.02	0
58 Sarasota	5,892.42	5,892.42	0.00	9,407.48	9,443.24	35.76	53,341.67	0
59 Seminole	13,709.52	13,709.52	0.00	8,677.71	8,688.08	10.37	74,190.88	0
60 Sumter	584.66	584.66	0.00	9,465.71	9,449.37	0.00	11,961.40	0
61 Suwannee	1,245.78	1,245.78	0.00	8,649.83	8,654.54	4.71	6,952.22	0
62 Taylor	652.29	652.29	0.00	8,798.35	8,804.11	5.76	2,981.72	0
63 Union	253.81	253.81	0.00	9,113.79	9,106.46	0.00	2,160.75	0
64 Volusia	12,300.27	12,300.27	0.00	8,546.31	8,539.24	0.00	72,888.29	0
65 Wakulla	455.00	455.00	0.00	8,921.96	8,914.00	0.00	5,790.28	0
66 Walton	738.62	738.62	0.00	10,930.98	10,853.59	0.00	13,000.94	0
67 Washington	475.45	475.45	0.00	9,182.97	9,174.68	0.00	3,650.38	0
69 FAMU Lab School	0.00	0.00	0.00	9,749.29	9,747.81	0.00	543.19	0
70 FAU - Palm Beach	0.00	0.00	0.00	9,960.65	9,978.07	17.42	1,333.83	0
72 FSU Lab - Broward	0.00	0.00	0.00	8,737.91	8,738.41	0.50	775.98	0
73 FSU Lab - Leon	0.00	0.00	0.00	8,885.33	8,883.83	0.00	1,882.66	0
74 UF Lab School	0.00	0.00	0.00	9,471.91	9,470.40	0.00	1,401.91	0
75 Virtual School	0.00	0.00	0.00	6,565.83	6,564.28	0.00	51,842.24	0
76 FSU Lab - Bay	0.00	0.00	0.00	9,121.91	9,134.23	12.32	382.19	0
77 TSC Charter Schools	0.00	0.00	0.00	8,830.70	8,829.12	0.00	376.00	0
78 MDC Charter Schools	0.00	0.00	0.00	10,151.13	10,149.56	0.00	165.34	0
79 PHSC Charter School	0.00	0.00	0.00	10,788.75	10,787.13	0.00	120.63	0
80 UWF Charter School	0.00	0.00	0.00	13,119.93	13,118.52	0.00	66.42	0
State	535,091.33	535,091.33	0.00				3,437,144.48	

1. Sum of district's Gross State and Local FEFP, Proration to Available Funds, Class Size Reduction Allocation, State-Funded Discretionary Supplement and 0.748 Discretionary Local Effort, divided by weighted FTE.
2. If column 3 and column 6 are both greater than 0, the initial allocation amount is equal to the lesser of column 3 x column 4 or column 6 x column 7.

2026-27 FEFP Second Calculation
Educational Enrollment Stabilization Allocation - Page 2

District	Calculated State-Funded Discretionary Supplement -1-	Adjusted State-Funded Discretionary Supplement -2-	Funding Below the Calculated Amount -3-
1 Alachua	11,002,971	11,002,971	0
2 Baker	642,860	642,860	0
3 Bay	4,256,237	4,256,237	0
4 Bradford	1,136,364	1,136,364	0
5 Brevard	26,071,522	26,071,522	0
6 Broward	115,346,278	115,346,278	0
7 Calhoun	113,235	113,235	0
8 Charlotte	5,046,382	5,046,382	0
9 Citrus	4,330,526	4,330,526	0
10 Clay	5,536,941	5,536,941	0
11 Collier	17,911,995	17,911,995	0
12 Columbia	2,524,641	2,524,641	0
13 Dade	178,074,457	178,074,457	0
14 DeSoto	1,331,345	1,331,345	0
15 Dixie	394,748	394,748	0
16 Duval	50,844,809	50,844,809	0
17 Escambia	12,911,851	12,911,851	0
18 Flagler	4,936,771	4,936,771	0
19 Franklin	139,497	139,497	0
20 Gadsden	1,900,628	1,900,628	0
21 Gilchrist	708,471	708,471	0
22 Glades	307,137	307,137	0
23 Gulf	117,465	117,465	0
24 Hamilton	605,994	605,994	0
25 Hardee	417,486	417,486	0
26 Hendry	768,688	768,688	0
27 Hernando	6,913,275	6,913,275	0
28 Highlands	3,339,456	3,339,456	0
29 Hillsborough	55,259,873	55,259,873	0
30 Holmes	330,175	330,175	0
31 Indian River	6,529,773	6,529,773	0
32 Jackson	840,528	840,528	0
33 Jefferson	1,303,410	1,303,410	0
34 Lafayette	156,229	156,229	0
35 Lake	16,510,240	16,510,240	0
36 Lee	27,399,981	27,399,981	0
37 Leon	8,282,316	8,282,316	0
38 Levy	1,703,192	1,703,192	0
39 Liberty	77,100	77,100	0
40 Madison	512,565	512,565	0
41 Manatee	12,900,275	12,900,275	0
42 Marion	14,695,337	14,695,337	0
43 Martin	3,702,048	3,702,048	0
44 Monroe	5,696,022	5,696,022	0
45 Nassau	4,916,897	4,916,897	0
46 Okaloosa	6,992,513	6,992,513	0
47 Okeechobee	1,235,956	1,235,956	0
48 Orange	70,557,341	70,557,341	0
49 Osceola	22,810,352	22,810,352	0
50 Palm Beach	80,438,285	80,438,285	0
51 Pasco	18,551,744	18,551,744	0
52 Pinellas	44,728,537	44,728,537	0
53 Polk	31,780,176	31,780,176	0
54 Putnam	2,336,448	2,336,448	0
55 St. Johns	14,118,812	14,118,812	0
56 St. Lucie	15,184,570	15,184,570	0
57 Santa Rosa	5,993,005	5,993,005	0
58 Sarasota	14,631,242	14,631,242	0
59 Seminole	23,234,560	23,234,560	0
60 Sumter	1,216,464	1,216,464	0
61 Suwannee	1,978,537	1,978,537	0
62 Taylor	1,222,286	1,222,286	0
63 Union	393,677	393,677	0
64 Volusia	20,623,103	20,623,103	0
65 Wakulla	713,604	713,604	0
66 Walton	2,735,909	2,735,909	0
67 Washington	860,341	860,341	0
69 FAMU Lab School	0	0	0
70 FAU - 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	0	0	0
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	1,000,785,453	1,000,785,453	0

2026-27 FEFP Second Calculation
Educational Enrollment Stabilization Allocation - Page 3

District	Appropriated Public School WFTE	Second Public School WFTE	25% WFTE Decline	$5,457.60 Times 25% Declining WFTE	Comparable Wage Factor	Small District Factor	Declining Enrollment Supplement	Maximum of Initial Stabilization or State-Funded Supplement	Total Educational Enrollment Stabilization (col. 7 + col. 8)
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-
1 Alachua	26,599.66	26,599.66	0.00	0	1.0000	0.0000	0	0	0
2 Baker	4,387.61	4,387.61	0.00	0	1.0000	1.0373	0	0	0
3 Bay	29,854.96	29,854.96	0.00	0	1.0000	0.0000	0	0	0
4 Bradford	2,705.45	2,705.45	0.00	0	1.0000	1.0373	0	0	0
5 Brevard	71,541.26	71,541.26	0.00	0	1.0000	0.0000	0	0	0
6 Broward	237,683.55	237,683.55	0.00	0	1.0233	0.0000	0	0	0
7 Calhoun	2,013.01	2,013.00	0.00	0	1.0000	1.0373	0	0	0
8 Charlotte	17,430.33	17,430.33	0.00	0	1.0000	0.0000	0	0	0
9 Citrus	15,088.69	15,088.69	0.00	0	1.0000	0.0000	0	0	0
10 Clay	39,719.69	39,719.69	0.00	0	1.0000	0.0000	0	0	0
11 Collier	50,259.77	50,258.91	0.22	1,201	1.0430	0.0000	1,253	0	1,253
12 Columbia	8,998.71	8,998.71	0.00	0	1.0000	1.0373	0	0	0
13 Dade	322,936.71	322,936.71	0.00	0	1.0362	0.0000	0	0	0
14 DeSoto	3,921.12	3,921.12	0.00	0	1.0000	1.0373	0	0	0
15 Dixie	2,477.59	2,477.59	0.00	0	1.0000	1.0373	0	0	0
16 Duval	134,818.36	134,818.36	0.00	0	1.0075	0.0000	0	0	0
17 Escambia	36,268.58	36,268.58	0.00	0	1.0000	0.0000	0	0	0
18 Flagler	13,883.31	13,883.31	0.00	0	1.0000	0.0000	0	0	0
19 Franklin	1,180.50	1,180.50	0.00	0	1.0000	1.0373	0	0	0
20 Gadsden	4,282.53	4,282.53	0.00	0	1.0000	1.0373	0	0	0
21 Gilchrist	2,834.48	2,834.48	0.00	0	1.0000	1.0373	0	0	0
22 Glades	1,894.72	1,894.72	0.00	0	1.0000	1.0373	0	0	0
23 Gulf	1,843.49	1,843.49	0.00	0	1.0000	1.0373	0	0	0
24 Hamilton	1,579.33	1,577.73	0.40	2,183	1.0000	1.0373	2,264	0	2,264
25 Hardee	4,263.58	4,263.58	0.00	0	1.0000	1.0373	0	0	0
26 Hendry	15,271.12	15,271.12	0.00	0	1.0000	1.0373	0	0	0
27 Hernando	24,264.06	24,264.06	0.00	0	1.0000	0.0000	0	0	0
28 Highlands	11,622.50	11,622.50	0.00	0	1.0000	1.0373	0	0	0
29 Hillsborough	218,564.76	218,564.76	0.00	0	1.0129	0.0000	0	0	0
30 Holmes	2,627.63	2,627.09	0.14	764	1.0000	1.0373	792	0	792
31 Indian River	16,974.77	16,974.77	0.00	0	1.0000	0.0000	0	0	0
32 Jackson	5,858.28	5,858.28	0.00	0	1.0000	1.0373	0	0	0
33 Jefferson	696.81	696.81	0.00	0	1.0000	1.0373	0	0	0
34 Lafayette	1,142.21	1,149.32	0.00	0	1.0000	1.0373	0	0	0
35 Lake	47,239.10	47,239.10	0.00	0	1.0000	0.0000	0	0	0
36 Lee	109,605.40	109,605.40	0.00	0	1.0033	0.0000	0	0	0
37 Leon	31,255.65	31,255.65	0.00	0	1.0000	0.0000	0	0	0
38 Levy	5,575.17	5,572.13	0.76	4,148	1.0000	1.0373	4,303	0	4,303
39 Liberty	1,240.23	1,240.23	0.00	0	1.0000	1.0373	0	0	0
40 Madison	1,920.29	1,920.29	0.00	0	1.0000	1.0373	0	0	0
41 Manatee	56,040.20	56,040.20	0.00	0	1.0002	0.0000	0	0	0
42 Marion	49,189.96	49,189.96	0.00	0	1.0000	0.0000	0	0	0
43 Martin	18,376.73	18,376.73	0.00	0	1.0000	0.0000	0	0	0
44 Monroe	8,674.75	8,674.75	0.00	0	1.0261	0.0000	0	0	0
45 Nassau	12,535.36	12,535.36	0.00	0	1.0000	0.0000	0	0	0
46 Okaloosa	31,278.69	31,278.69	0.00	0	1.0015	0.0000	0	0	0
47 Okeechobee	5,794.69	5,794.09	0.15	819	1.0000	1.0373	850	0	850
48 Orange	213,651.60	213,651.60	0.00	0	1.0072	0.0000	0	0	0
49 Osceola	77,006.48	77,006.48	0.00	0	1.0000	0.0000	0	0	0
50 Palm Beach	186,671.14	186,671.14	0.00	0	1.0310	0.0000	0	0	0
51 Pasco	90,643.57	90,643.57	0.00	0	1.0000	0.0000	0	0	0
52 Pinellas	82,157.83	82,157.83	0.00	0	1.0003	0.0000	0	0	0
53 Polk	123,896.57	123,896.57	0.00	0	1.0000	0.0000	0	0	0
54 Putnam	9,757.58	9,757.58	0.00	0	1.0000	1.0373	0	0	0
55 St. Johns	54,825.66	54,825.66	0.00	0	1.0000	0.0000	0	0	0
56 St. Lucie	49,762.85	49,762.85	0.00	0	1.0000	0.0000	0	0	0
57 Santa Rosa	29,962.96	29,962.96	0.00	0	1.0000	0.0000	0	0	0
58 Sarasota	47,449.25	47,449.25	0.00	0	1.0121	0.0000	0	0	0
59 Seminole	60,481.36	60,481.36	0.00	0	1.0000	0.0000	0	0	0
60 Sumter	11,376.74	11,376.74	0.00	0	1.0000	0.0000	0	0	0
61 Suwannee	5,711.06	5,706.44	1.16	6,331	1.0000	1.0373	6,567	0	6,567
62 Taylor	2,324.71	2,329.43	0.00	0	1.0000	1.0373	0	0	0
63 Union	1,906.94	1,906.94	0.00	0	1.0000	1.0373	0	0	0
64 Volusia	60,588.02	60,588.02	0.00	0	1.0000	0.0000	0	0	0
65 Wakulla	5,335.28	5,335.28	0.00	0	1.0000	1.0373	0	0	0
66 Walton	12,262.32	12,262.32	0.00	0	1.0000	0.0000	0	0	0
67 Washington	3,174.93	3,174.93	0.00	0	1.0000	1.0373	0	0	0
69 FAMU Lab School	543.19	543.19	0.00	0	1.0000	0.0000	0	0	0
70 FAU - Palm Beach	1,333.83	1,333.83	0.00	0	1.0310	0.0000	0	0	0
72 FSU Lab - Broward	775.98	775.98	0.00	0	1.0233	0.0000	0	0	0
73 FSU Lab - Leon	1,882.66	1,882.66	0.00	0	1.0000	0.0000	0	0	0
74 UF Lab School	1,401.91	1,401.91	0.00	0	1.0000	0.0000	0	0	0
75 Virtual School	51,842.24	51,842.24	0.00	0	1.0000	0.0000	0	0	0
76 FSU Lab - Bay	382.19	382.19	0.00	0	1.0000	0.0000	0	0	0
77 TSC Charter Schools	376.00	376.00	0.00	0	1.0000	0.0000	0	0	0
78 MDC Charter Schools	165.34	165.34	0.00	0	1.0000	0.0000	0	0	0
79 PHSC Charter School	120.63	120.63	0.00	0	1.0000	0.0000	0	0	0
80 UWF Charter School	66.42	66.42	0.00	0	1.0000	0.0000	0	0	0
State	2,902,052.59	2,902,053.15	2.83	15,446			16,029	0	16,029