FLORIDA DEPARTMENT OF EDUCATION
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2026-27 Policy and Budget Update

Florida School Finance Officers Association
November 4, 2026

Suzanne Pridgeon,
Chief Financial Officer & Chief Operating Officer

2027-28 Legislative Budget Request

	2026-27 Appropriation	2027-28 Legislative Budget Request	Increase/ (Decrease)
Total Operating Budget	$ 25,393,565,108	$ 26,116,408,548	$ 722,843,440
Total Fixed Capital Outlay	$ 1,863,745,211	$ 2,073,896,068	$ 210,150,857
Grand Total	$ 27,257,310,319	$ 28,190,304,616	$ 932,994,297

2027-28 Education Operating and Fixed Capital Outlay Summary

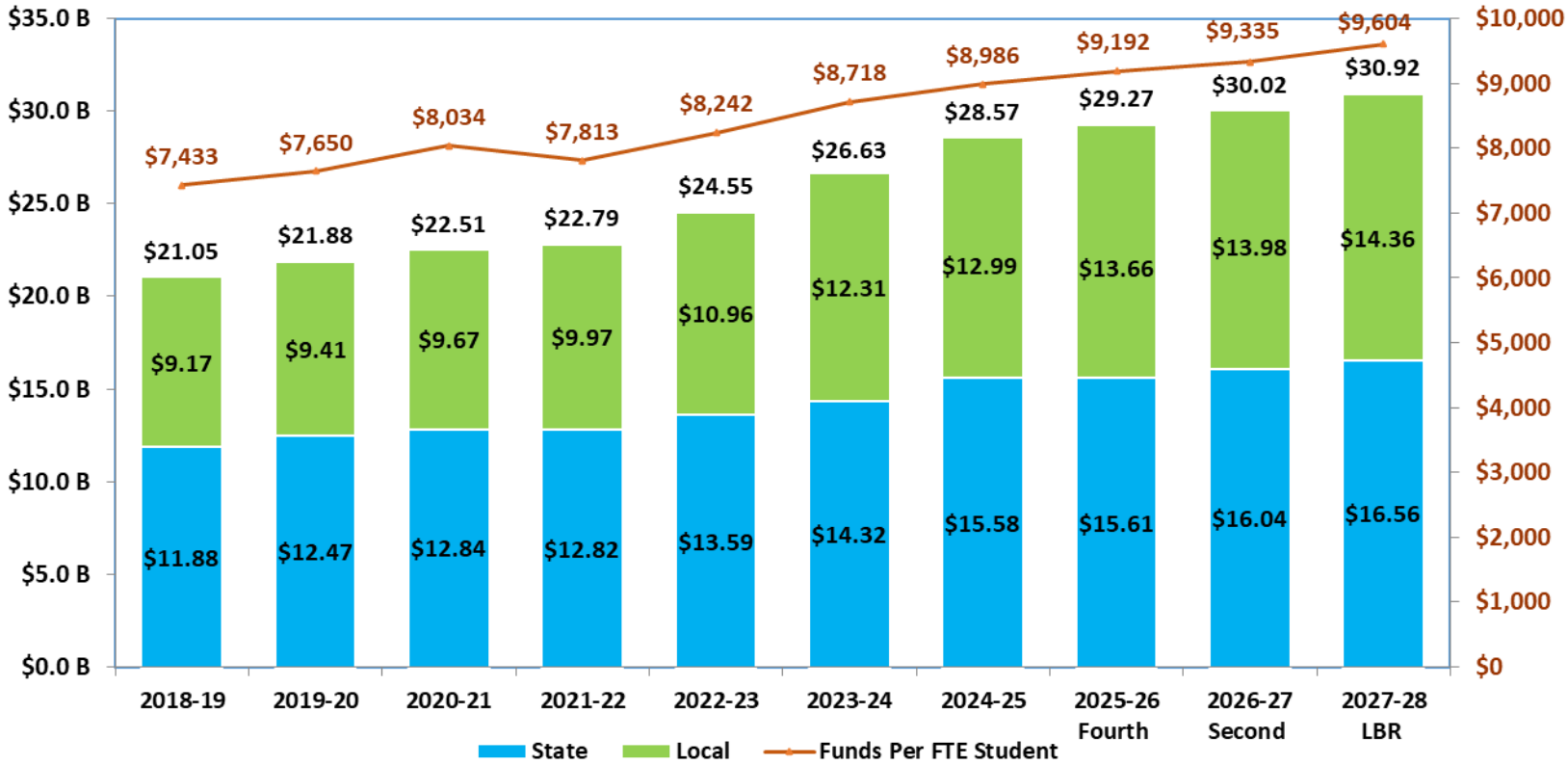
Budget Entity	2026-27 Appropriation	2027-28 Legislative Budget Request	Increase/ (Decrease)
K-12	$ 19,123,371,793	$ 19,565,120,572	$ 441,748,779
Career & Adult Education	$ 732,086,057	$ 810,367,356	$ 78,281,299
Florida Colleges	$ 1,864,905,621	$ 1,991,233,826	$ 126,328,205
Private Colleges & Universities	$ 199,506,068	$ 187,323,935	$ (12,182,133)
Student Financial Aid	$ 1,125,917,242	$ 1,190,458,807	$ 64,541,565
Early Learning	$ 1,679,613,114	$ 1,672,834,301	$ (6,778,813)
State Board of Education	$ 316,134,574	$ 339,738,363	$ 23,603,789
Vocational Rehabilitation	$ 267,728,563	$ 269,563,554	$ 1,834,991
Blind Services	$ 84,302,076	$ 89,767,834	$ 5,465,758
Total Operating	**$ 25,393,565,108**	**$ 26,116,408,548**	**$ 722,843,440**
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Florida Education Finance Program (FEFP) Budget Request

To continue with the Governor's investments in education, this budget:

- **Funds projected growth of 3,908 students (3.22 million total students)**
- **Increases the Base Student Allocation (BSA) by $91**
- **Increases record funding for teacher compensation by $243 million**
- **Increases funding for transportation by $10 million**
- **Maintains the 2026-27 Required Local Effort millage**
- **Provides $269.19 per student increase in the total FEFP**

FEFP – Total Funding



Additional K-12 Supports

- **Provides $11.5 million for Civics Initiatives**
  - **$ 7 million – Florida Civics Seal of Excellence**
  - **$ 3 million – Civics Literacy Captains and Coaches**
  - **$ 1.5 million – Florida Civics and Debate Initiative (FCDI)**

- **Provides $15 million for Professional Development**
  - **$ 5 million – Regional Literacy Teams**
  - **$ 3 million – Computer Science Certification and Computer Bonuses**
  - **$ 5.5 million – Mental Health Awareness and Assistance Training**
  - **$ 1.5 million – Improving Student Outcomes in Math**

Additional K-12 Supports, cont.

- Provides $25 million for Schools of Hope Program
- Provides $5.4 million for District Threat Management Coordinators
- Maintains $6.9 million for Alyssa's Alert
- Provides $42 million for School Hardening Grants
- Provides $11.3 million for Enterprise Mainframe Modernization

Early Learning Supports

- **$35 million for School Readiness Match Program, an increase of $5 million**
- **$75 million for Gold Seal Quality Care Differentials, an increase of $5 million**
- **$45 million for School Readiness Pay Differentials Program, an increase of $5 million**
- **$26 million for VPK Differential**
- **$8.6 million for VPK Increase in Base Student Allocation**
- **$4.1 million for Summer Bridge Program**

College and Career Pathways

Since 2019, the Governor has made record investments in workforce education and this budget:

- **Provides $100 million for Florida College System Program Fund**
- **Restores $100 million for Workforce Development Capitalization Incentive Grant Program to Fiscal Year 2024-25 funding level for an increase of $60 million over current year.**
- **Maintains $84 million for Nursing Education**
- **Maintains $25 million for Open Door Grant Program**
- **Provides $32.5 million for Performance Based Incentives**

Fixed Capital Outlay 2027-28 LBR Overview

Fixed capital outlay total recommendation is $1.9 billion:

- **$575.4 million for Maintenance Repair, Renovation and Remodeling**
  - **$274.1 million for Charter Schools**
  - **$167.7 million for the Florida College System (per statutory formula)**
- **$63 million for Florida College System Projects**
- **$259.9 million for Special Facilities Construction**
  - **$51.6 million for Hardee (Year 2)**
  - **$43.8 million for Lafayette (Year 2)**
  - **$34.0 million for Baker (Year 3)**
  - **$36.3 million for DeSoto (Year 3)**
  - **$28.6 million for Union (Year 3)**
  - **$33.1 million for Hendry (Year 4)**
  - **$32.4 million for Wakulla (Year 4)**
- **$42 million for School Hardening Grants**

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2026 Legislation Impacting K-12 Education

Major Bills Passed – K-12 Finance Related

- HB 5001E – General Appropriations Act (Chapter 226-232, L.O.F.)
- HB 5003E – Implementing Bill (Chapter 226-233, L.O.F.)
- SB 124 – Florida Virtual School (Chapter 2026-067, L.O.F.)
- SB 178 – Athletics in Public K-12 Schools (Chapter 2026-90, L.O.F.)
- SB 182 – Education (Chapter 2026-33, L.O.F.)
- HB 453 – Requirements for a Standard High School Diploma (Chapter 2026-70, L.O.F.)
- SB 538 – Extracurricular Activities (Chapter 2026-93, L.O.F.)
- HB 561 – Educator Preparation and Certification (Chapter 2026-106, L.O.F.)
- SB 572 – Ethics for Public Officers and Employees (Chapter 2026-22, L.O.F.)
- HB 757 – School Safety (Chapter 2026-80, L.O.F.)
- SB 824 – School District Unimproved Real Property (Chapter 2026-122, L.O.F.)
- HB 851 – Professional Learning for Instructional and School Administrative Personnel (Chapter 2026-109, L.O.F.)

Major Bills Passed – K-12 Finance Related (Continued)

- HB 1073 – School Districts (Chapter 2026-73, L.O.F.)
- HB 1201 – Student Health and Safety (Chapter 2026-75, L.O.F.)
- SB 1246 – Linking Industry to Nursing Education Fund (Chapter 2026-101, L.O.F.)
- HB 1279 – Education (Chapter 2026-59, L.O.F.)
- SB 1296 – Public Employees Relations Commission (Chapter 2026-58, L.O.F.)
- HB 1343 – Insurance Customer Representative Licensing Qualifications
- (Chapter 2026-133, L.O.F.)
- HB 1471 – Systems of Law and Terrorist Organizations (Chapter 2026-28, L.O.F.)
- SB 5205E – Retirement (Chapter 2026-235, L.O.F.)
- HB 7031E – Taxation (Chapter 2026-239, L.O.F.)

HB 5001E – General Appropriations Act

- **$260,235,971 Charter School Capital Outlay**
- **$145,463,618 Special Facility Construction Account**
  - $1,818,742 Baker Middle School – Year 2 of 3
  - $36,307,690 DeSoto High School – Year 2 of 3
  - $17,958,511 Gadsden PreK-8 – Year 4
  - $34,400,140 Hardee Senior High School – Year 1 of 3
  - $30,210,267 Hendry LaBelle High School – Year 3 of 3
  - $1,000,000 Lafayette PK-12 Combination School – Year 1 of 3
  - $1,818,742 Union Lake Butler Elementary School – Year 2 of 3
  - $21,949,526 Wakulla High School – Year 3 of 3
- **$135,000,000 School Recognition** – Expenditure report by June 30, 2027
- **$1,750,000 Bridge to Speech Program**
- **$20,000,000 School Hardening Grant Program**
- **$79,009,018 2025-26 Declining Enrollment Payment**

HB 5003E – General Appropriations Implementing Bill - Education

- **Implements the 2026-27 General Appropriations Act, HB 5001E, and makes the following provisions for the 2026-27 fiscal year:**
  - Incorporates the Florida Education Finance Program (FEFP) work papers by reference for the purpose of displaying the calculations used by the Legislature in making appropriations.
  - Revises the FEFP to lower the threshold for required local effort from 90 percent to 85 percent.
  - Adjusts the Educational Enrollment Stabilization Program calculations.
  - Requires the Florida Department of Education (FDOE) to release a request for information for a technology solution to establish a statewide date platform for a statutorily-required cross-check of the Family Empowerment Scholarship program.

SB 124 – Florida Virtual School
SB 178 – Athletics in Public K-12 Schools

- **SB 124 Florida Virtual School**
  - Eliminates priority admission for certain students.
  - Allows board of trustees to use supplemental funding and revenue from direct-support organizations for technology-based education delivery services.
  - Requires the CEO of FLVS to review expenditures.
  - Changes requirements for board of trustees pertaining to admission, setting performance and accountability measures, reporting on performance, and providing annual report.
- **SB 178**
  - Requires the Florida High School Athletic Association to adopt bylaws allowing a head coach to use personal funds to help student athletes with food, transportation and recovery services.
  - The head coach must report such use of personal funds to the association, and the use of personal funds may not exceed $15,000 per athletic team per year.

SB 182 - Education

- **Florida Tax Credit Scholarship Program**
  - Clarifies that, when a student's scholarship account is closed, any remaining funds revert to the scholarship funding organization rather than to the state.
- **School Teacher Training and Mentoring Program**
  - Establishes the School Teacher Training and Mentoring Program, which intends to allow retired teachers to mentor current classroom teachers in "D" or "F" schools.
  - Teacher mentors must have at least three years of teaching experience in PK-12 and have earned a highly effective rating on their most recent performance evaluation.
  - Authorizes a stipend of up to $3,000 for teacher mentors and requires each mentor-mentee relationship to last one grading period.
  - The bill authorizes the use of Educational Enrichment Allocation funds under the FEFP, if available, to support the program.

HB 453 – Requirements for a Standard High School Diploma

- Modifies high school graduation requirements by allowing for marching band and Special Olympics as substitutions for standard diploma credits.
- Provides that completion of two years of marching band satisfies both the physical education and performing arts requirements for a standard high school diploma.
- Provides that a student with a disability may participate in the Special Olympics as a substitute for the physical education requirement for high school graduation. Such participation must be for one school year, as determined by the student's individualized education plan team.

SB 538 – Extracurricular Activities

- Amends rules for student participation in high school athletics and extracurricular activities.
- Allows district school boards to adopt policies for the use of voluntary donations and revenues from booster clubs or associations.
- Requires the donations to be used to fund athletic coaches, activity directors or sponsors of an extracurricular activity supported by the booster club or association.
- Disallows the donations to be used for severance pay or compensation.
- Expands eligibility for student participation in interscholastic or intrascholastic extracurricular activities.
  - Allows home education students to participate in activities.
  - Allows students to participate in activities in schools other than the one he or she is enrolled in, provided the school is in their school district and their school does not offer the activity.
- Requires any insurance provided by district school boards to cover all eligible students.

HB 561 – Educator Preparation and Certification
HB 572 - Ethics for Public Officers and Employees

- **HB 561 Educator Preparation and Certification**
  - Streamlines the reinstatement of expired professional educator certificates and removes barriers for teachers returning to classroom.
  - Eliminates need to retake subject area exams and provides free professional learning to educators seeking to renew or reinstate their teaching certificate.
- **SB 572 Ethics for Public Officers and Employees**
  - Includes legally recognized foster parents and foster children in the definition of “relative” within the code of ethics for public officers and employees.
  - Clarifies that section 112.3135, F.S., does not prohibit a board, council, commission or collegial body on which an elected public official serves from appointing, employing, promoting or advancing a relative who is an elected public official serving on the entity.

HB 757 – School Safety

- Requires district school safety specialists to explain the purpose, importance and proper execution of specified school safety training protocols and procedures.
- Expands participation in the Chris Hixon, Coach Aaron Feis, and Coach Scott Beigel School Guardian Program by adding public postsecondary educational institutions to the list of authorized participants.

SB 824 – School District Unimproved Real Property

- Requires school districts to submit an annual inventory of unimproved property to FDOE.
  - Unimproved property is defined as any parcel of land owned in whole or part by a district that does not contain any vertical improvements, including but not limited to buildings, permanent structures or constructed facilities.
- Requires inventory information to include:
  - Parcel identification number;
  - Acreage of the parcel;
  - Address or descriptive location of the parcel;
  - Date of acquisition of the parcel by the district;
  - Current use of the parcel; and
  - Fair market value assessed by the county property appraiser or a district-commissioned appraisal completed within the previous 24 months.
- Requires FDOE to post a statewide report on its website by December 1, 2026, and every three years thereafter.

HB 851 – Professional Learning for Instructional and School Administrative Personnel

- Requires that at least one autism-specific professional learning opportunity be provided on an annual basis to instructional personnel and school-based administrators.
- Requires training to be developed in consultation with the district's assigned Center for Autism and Related Disabilities.
- Requires training to include evidence-based practices for supporting students with autism spectrum disorder across all levels of need, including:
  - Academic instruction;
  - Behavioral supports;
  - Communication strategies; and
  - Inclusive practices.

HB 1073 – School Districts

- Creates the District School Board Members' Bill of Rights.
- Establishes in law that district school board members have certain rights, including:
  - Free and timely access to certain district documents;
  - To consult with the district's chief financial officer on matters related to the budget;
  - To have reasonable access to district budget and financial transaction information;
  - To request, with the permission of the superintendent or other administrative members, any lawfully available document or information from school district staff; and
  - To comment publicly during or outside of district school board meetings on any matter of district school board business, except for student and employee disciplinary hearings.
- Defines "good cause" as it relates to district school board rejection of an employee nominated for a position as any of the following:
  - The fabrication or material exaggeration of credentials or background;
  - The employee does not meet the minimum requirements for the position; and
  - The employee's educator certificate has been revoked by another state.

HB 1201 – Student Health and Safety
SB 1246 – Linking Industry to Nursing Funds

- **HB 1201 Student Health and Safety**
  - Specifies that the requirement for a school employee to complete training for the care of a student with epilepsy and seizure disorders applies to each school district employee and charter school employee (including teachers and transportation employees) who meets that criterion, as opposed to each "school employee" in current law.
  - Provides that the above-referenced training is valid for five years.
  - Requires each public school to display a poster that describes the basic response for a seizure event.
- **SB 1246 Linking Industry to Nursing Education Fund**
  - Revises the Linking Industry to Nursing Education (LINE) Fund to allow for both monetary and nonmonetary contributions to be eligible for a dollar-to-dollar match from the LINE Fund, subject to available funds.
  - Expands allowable uses for LINE funding to include increasing program enrollment, program completion and improving licensure examination passage rates.

HB 1279 - Education

- Student Supports, Literacy and School Improvement
  - Requires a school district to notify a parent within 10 school days when a related service identified in a student's IEP is not provided as scheduled and discuss a plan for make-up services.
  - Expands the definition of an educational emergency to include designated persistently low-performing schools, thereby allowing a district school board to exercise authority over personnel contracts in selecting, placing and compensating instructional personnel to improve student performance.
  - Authorizes school districts to reserve up to 1 percent of Title I funds for specified STEM-related educational services, technologies and instructional supports.
- Acceleration and Advanced Coursework
  - Authorizes bonus funds for school districts and teachers for students' successful completion of Florida advanced courses and tests, which are aligned with bonuses offered for other advanced and career examination.
  - Specifies that the postsecondary institutions eligible to participate in the dual enrollment program are Florida public postsecondary institutions and eligible not-for-profit colleges and universities.

HB 1279 – Education (continued)

- Student Financial Aid and Tuition Policies
  - Allows eligible students to defer receipt of an initial Benacquisto Scholarship Program award for up to one year while retaining eligibility.
  - Expands resident tuition protections for individuals and their dependent children while serving outside the state as active-duty or civilian personnel for the U.S. Department of State or a Department of Defense Dependent School.
  - Specifies qualification criteria for tuition and fee exemptions for homeless students.

SB 1296 – Public Employees Relations Commission

- Amends several provisions relating to chapter 447, F.S., which governs public employee unions in Florida. The changes include revising processes, timeframes and requirements for public employee union membership, disputes and appeals.
- Defines terms including “employee organization activities,” “membership dues” and “showing of interest.”
- Prohibits a public employer from discriminating against a labor union member.
- Prevents an employee organization from being certified or recertified if it does not have the support of at least 50 percent of public employees in a certification election.

SB 1296 – Public Employees Relations Commission (Continued)

- Provides for an expedited impasse-resolution process for legislatively appropriated salary increases for local government employees.
- Prohibits public employers from providing any form of compensation or paid leave to a public employee to engage in employee organization (union) activities.
- Requires the chief executive officer, or his or her representative, to meet and negotiate with the bargaining agent on funds appropriated for within 15 calendar after the effective date of the appropriate.
  - If a dispute on these funds exists within 30 calendar days of the effective date, one of the parties must declare an impasse in writing to the other party within two business days.

HB 1343 - Insurance Customer Representative Licensing Qualifications

- Allows a student to use his or her Florida high school diploma to satisfy the education requirement for an insurance customer representative's license, provided the individual completed a course in insurance and personal finance as part of the curriculum.
- Requires the FDOE develop a 0.5 credit course in insurance and personal finance that is available to school districts for use beginning with the 2027-28 school year.
- The course must include a comprehensive analysis of basic property and casualty lines of insurance.

HB 1471 - Systems of Law and Terrorist Organizations

- Prohibits the state and its subdivisions from expending any monies to support a terrorist organization or accepting any funds from a terrorist organization.
- Prohibits a public school, including a charter school, school district, charter school administrators, or direct-support organization for any such school or school district from expending state or federal funds to promote, support or maintain any programs or campus activities that promote a terrorist organization or that promote a person or entity providing support to a terrorist organization.
- Prohibits awarding institutional or state grants, financial aid, scholarships, or tuition assistance to a student who promotes a domestic terrorist organization or a foreign terrorist organization during any term of enrollment.
- Requires a college or university to report to the U.S. Department of Homeland Security if a student on a student visa is promoting terrorism.

HB 5205E - Retirement

- Revises the contribution rates for each membership class and subclass of the Florida Retirement System (FRS) paid by employers participating in the FRS beginning on July 1, 2026.

HB 5205E – Retirement (continued)

Proposed and Current FRS Employer Contribution Rates

Membership Class	Normal Cost and Unfunded Actuarial Liability for Pension and Investment Plans		Health Insurance Subsidy and Administrative/ Educational Assessment		Total Contribution Rates	
	7/1/2025	7/1/2026	7/1/2025	7/1/2026	7/1/2025	7/1/2026
Regular Class	14.03%	13.59%	2.06%	2.06%	16.09%	15.65%
Special Risk Class	35.19%	37.74%	2.06%	2.06%	37.25%	39.80%
Special Risk Administrative Support Class	39.48%	41.79%	2.06%	2.06%	41.54%	43.85%
County Elected Officers	57.57%	55.00%	2.06%	2.06%	59.63%	57.06%
Senior Management Class	33.24%	32.60%	2.06%	2.06%	35.30%	34.66%
DROP	22.02%	22.12%	2.00%	2.00%	24.05%	24.12%

HB 7031E - Taxation

- Changes the timing of the annual back-to-school sales tax holiday from the month of August to July 20–August 20, 2026.
- The sales tax holiday is for clothing, wallets, bags and footwear with a sales price of $100 or less; school supplies with a sales price of $50 or less; learning aids and puzzles with a sales price of $30 or less; and personal computers and computer-related accessories with a sales price of $1,500 or less.

2027 Legislative Session

- March 2 – April 30, 2027
- Interim Committee Weeks are held several times December through February

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