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MEMORANDUM

TO: School District Superintendents

FROM: Suzanne Pridgeon 

DATE: July 1, 2026

SUBJECT: **2026-27 Salary Increase Allocation**

In the 2026-27 fiscal year, the Florida Education Finance Program (FEFP) includes \$1,557,912,987 in funding for the Classroom Teacher and Other Instructional Personnel Salary Increase Allocation. Of that total, 7.14 percent of each school district's Base Funding Allocation, or \$1,356,524,235, is allocated to maintain the salary increases provided in previous years. The remaining \$201,388,752, or 1.06 percent of each school district's Base Funding Allocation, is provided for salary increases in the current year.

[House Bill 5001-E](#), passed by the Florida Legislature in the 2026 Special Session E, requires that growth allocation funds be used by school districts and charter schools to provide salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the FEFP with at least ten years of full-time teaching experience in a Florida public school. The amount of such an increase may not exceed \$3,000. If a school district has any funds remaining after meeting this requirement, the school district must use these funds to provide salary increases to instructional personnel or for increased costs related to personnel compensation.

Attachment 1 shows the Salary Increase Allocations for the 2026-27 fiscal year as computed in the 2026-27 FEFP Conference Calculation. These amounts will not change in any subsequent calculation of the FEFP.

Just as the calculated Salary Increase Allocation amounts for school districts are based on each district's base funding amount, charter schools' maintenance and growth allocations, respectively, should be 7.14 percent and 1.06 percent of their base funding. School districts should **not** recalculate a school's allocation after it has been calculated as of the 2026-27 FEFP Conference Calculation.

2026-27 Maintenance Allocation

In 2026-27, the Florida Department of Education (department) will begin paying maintenance allocation funds to districts with the first FEFP payment. The only Salary Increase Allocation funding withheld by the department will be growth allocation funds, which will be distributed to districts upon submission of a board-approved and union-ratified distribution plan that has been determined by the department to be compliant with law.

Suzanne Pridgeon
Deputy Commissioner, Finance and Operations

2026-27 Salary Increase Allocation Distribution Plans

Districts and charter schools will be required to use the attached templates for the submission of the statutorily required distribution plans. Plans that are approved by the school board and ratified by the union **must be submitted to the department by October 1, 2026**. Salary Increase Allocation growth funds will not be distributed to school districts until they have submitted a plan that is determined by the department to be compliant with law. Charter schools should submit their board-approved distribution plans to their sponsoring school district so that they can be submitted to the department. Plans that are not completed using the attached, unaltered templates will not be accepted and will need to be revised. Completed plans should be submitted to <https://survey.alchemer.com/s3/8901471/2026-2027-Salary-Increase-Allocation-Plan>.

During the 2026 legislative session, Senate Bill 1296 (signed into law as [Chapter 2026-58, Laws of Florida](#)), made significant changes to negotiation deadlines attached to funds specifically intended to be disbursed as salaries to employees of local governments. These changes require school districts to meet and begin negotiation with their unions no later than 15 calendar days after the effective date of the appropriation and declare impasse if an agreement is not reached within 30 calendar days after the effective date of the appropriation. In the 2026-27 fiscal year, negotiations must begin by July 15, 2026, and, if an agreement is not reached by July 30, 2026, impasse must be declared by August 3, 2026.

By August 4, 2026, all school districts must provide an update to the submission portal of 1) a fully board-approved and union-ratified plan on the provided template, 2) notice of a tentative agreement and a timeline on board approval and union ratification, or 3) notice of impasse being declared and a tentative timeline for completion. Charter schools are not excluded from these requirements. If a school or charter does not have a union, they are still required to submit a board-approved plan by the October 1, 2026, deadline. Failure to submit a school board-approved plan by the October 1 deadline may result in a request for the superintendent and school board chair to attend a State Board of Education meeting to personally explain the delay.

If you have questions regarding program reporting requirements, please email Anne Nyman at edrecognition@fldoe.org. For FEFP or finance questions, please email James Andrews at James.Andrews@fldoe.org.

SP/ja

Attachment 1 – 2026-27 Salary Increase Allocations

Attachment 2 – 2026-27 District Distribution Plan Template

Attachment 3 – 2026-27 Charter School Distribution Plan Template

Attachment 4 – 2026-27 Salary Increase Allocation Frequently Asked Questions

Attachment 5 – 2026-27 Salary Increase Allocation Implementation Timeline

cc: School District Finance Officers

School District Charter School Contacts

Li Liu, Bureau Chief, School Business Services, Division of Finance and Operations

Josh Bemis, Office of Funding and Financial Reporting, Division of Finance and Operations

James Andrews, Office of Funding and Financial Reporting, Division of Finance and Operations

Kerry Chapman, Senior Program Director, Division of Public Schools

Anne Nyman, Teacher Liaison, Division of Public Schools

Florida Department of Education

2026-27 FEFP Conference Calculation
Classroom Teacher and Other Instructional Personnel Salary Increase Allocation¹

	2026-27 Conference Base Funding	7.14% for Maintaining Prior Year Increases	1.06% for 2026-27 Increases	Salary Increase Allocation
District	-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.

Classroom Teacher and Other Instructional Personnel Salary Increase Allocation

Frequently Asked Questions

DISTRICT'S/CHARTER'S SHARE OF RECURRING MAINTENANCE ALLOCATION

Q1. Can districts/charters use their allocation amount from the previous year as their maintenance allocation for 2026-27?

A. No. Each district/charter is allocated 7.14 percent of its Base Funding from the 2026-27 Florida Education Finance Program (FEFP) Conference Calculation for its 2026-27 maintenance allocation.

Q2. What if the district's/charter's share of the maintenance allocation exceeds the cost to maintain the salary increases provided in previous years?

A. Any remaining funds from the maintenance allocation will be combined with the district's or charter's share of the current year's growth allocation.

Q3. What if the district's/charter's share of the maintenance allocation is not sufficient to cover the cost to maintain the salary increases provided in previous years?

A. Other funding sources must be used to cover the shortfall. The growth allocation in 2026-27 may not be used to maintain salary increases that were provided in previous fiscal years.

Q4. Will maintenance allocation funds be distributed to districts before plans are reviewed by the Florida Department of Education (department)?

A. Yes. Districts will begin receiving their maintenance allocation funds with the first FEFP distribution of the year and will continue to receive them with each subsequent payment. The department will withhold growth allocation funds until the submission of a board-approved and union-ratified plan that has been determined by the department to be compliant with the law. Districts should ensure that their charter schools are receiving their appropriate share of this funding at the start of each year.

DISTRICT'S/CHARTER'S SHARE OF THE 2026-27 GROWTH ALLOCATION

Q5. How should the growth allocation be used?

The growth allocation, or 1.06 percent of a school district's or charter school's 2026-27 FEFP Conference Calculation Base Funding, shall be used for school districts and charter schools to provide salary increases to full-time classroom teachers and certified prekindergarten teachers funded in the Florida Education Finance Program with at least ten years of full-time teaching experience in a Florida public school. The amount of such an increase may not exceed \$3,000. If the growth allocation amount is insufficient to provide \$3,000 per eligible teacher, then the allocation should be used to provide the highest increase per teacher achievable.

If a school district has any funds remaining after providing the salary increases, the school district must use these funds to provide salary increases to instructional personnel as defined by [s. 1012.01\(2\)\(a\)-\(d\), F.S.](#), or for increased costs related to personnel compensation.

Q6. What are examples of increased personnel compensation costs?

Some districts have experienced rising costs in employee benefits because of the salary increases provided in past years, particularly in areas such as health insurance and retirement contributions. The portion of these increased benefit costs incurred by your district in the current fiscal year compared to the previous fiscal year for teachers with less than ten years of full-time teaching experience in a Florida public school and other instructional personnel may be covered using the growth allocation only after salary increases have been provided to teachers with at least ten years of teaching experience. These costs should be reported under the appropriate benefit categories in the plan template.

Q7. Why does the statute direct school districts to use Salary Increase Allocation funds to raise the minimum base salary for full-time classroom teachers, but proviso language in the 2026 General Appropriations Act says these funds cannot be used on teachers with less than ten years of full-time teaching experience?

Districts will need to rely on both the statute and the proviso language; however, when there is a conflict, the proviso will control the use of the funds. This means that, in the 2026-27 fiscal year, growth allocations should be first used in the manner addressed by Q5, regarding teachers with at least ten years of teaching experience.

Q8. Can growth allocation funds be used to provide salary increases to paraprofessionals or substitute teachers?

A. No. These funds may only be used to provide salary increases: first, to teachers with at least ten years of teaching experience, and then, if there are remaining funds, to full-time classroom teachers and other instructional personnel as defined in s. 1012.01(2)(a)-(d), F.S.

Q9. Can pre-kindergarten teachers be included in salary increases provided from the growth allocation?

A. Yes, provided the teacher is categorized as a full-time classroom teacher as defined in s. 1012.01(2)(a), F.S., and provides instruction in a program funded by the FEFP. A full-time classroom teacher in a Voluntary Prekindergarten Program authorized by [ss. 1002.61](#) or [1002.63, F.S.](#), is eligible only if the teacher is providing exceptional education services to students with disabilities.

UNEXPENDED FUNDS

Q10. Can funds be held and used for salary increases in the following fiscal year?

A. No. Salary Increase Allocation funds are intended to be used for salary increases for eligible staff in the current fiscal year only and can only be used for expenditures incurred during that fiscal year. If there are any remaining funds at the end of the fiscal year and the district is unable to use them in accordance with their distribution plan, they should be returned to the department. However, these funds are appropriated to be used entirely for salary increases and every effort should be made to ensure that no remaining funds are available. Fund returns are reviewed on a case-by-case basis and may not be approved.

Q11. How should a charter school return any unexpended Salary Increase Allocation funds?

A. Charter schools should return any unexpended Salary Increase Allocation funds to their sponsoring school district so that the funds may either be included in the district's plan or returned by the district to the department. See Q10 for additional information regarding remaining funds.

ADMINISTRATION

Q12. What information needs to be included in a distribution plan for it to be compliant with the Salary Increase Allocation law?

A. The department has provided the required templates to be used for school district or charter school distribution plans. Using these templates will ensure that all necessary information is included for the department to determine the plan's compliance with the law.

Q13. Can a district or charter school use its own template for its distribution plan?

A. No. If the provided templates are not used, the plan will need to be resubmitted.

Q14. What reporting requirements are in place for the Salary Increase Allocation?

A. Districts and charter schools are required to meet the following deadlines:

- July 15, 2026 – Have met with the union (if applicable) and begun negotiations.
- July 30, 2026 – Have an agreement with the union (if applicable).
- August 3, 2026 – One side must declare impasse if no agreement has been reached.
- August 4, 2026 – Provide an update on district salary negotiations to the department.
- October 1, 2026 – Submit a compliant Salary Increase Allocation distribution plan to the department.
- January 1, 2027 – Submit a report on the expenditure of any funds remaining after the \$3,000 increases have been provided to teachers with ten years of teaching experience in a Florida public school.
- August 1, 2027 – Submit a final expenditure report and salary schedule to the department.

Q15. Why must school districts meet with unions (if applicable) prior to July 15th and come to an agreement by July 30th?

A. [Chapter 2026-58, Laws of Florida](#), requires school districts to begin negotiation with unions prior to July 15, 2026. If school districts and unions have not come to agreement by July 30, 2026, one side must declare an impasse within two business days, or August 3, 2026.

Q16. What if a district/charter school's plan is not finalized by the October 1 due date?

A. If a plan has not been both approved by the district school board (or charter governing board) and ratified by the teacher's union, a statement must be submitted to the department detailing what steps have been taken in this process and when the entity anticipates the submission of a board-approved and ratified plan. Failure to submit a school board-approved plan by the October 1 deadline may result in a request for the superintendent and school board chair to attend a State Board of Education meeting to explain the delay.

Q17. Can charter schools combine allocations for the purpose of submitting a single distribution plan?

A. Yes, provided the charter schools are in the same school district and operated by the same charter management company.

Q18. If a charter management company has grouped several of its charter schools' plans in the same district together, should a plan for each school be submitted?

A. No, only one version of the plan is necessary. The provided plan template will allow the management company to include the school numbers grouped together in that plan.

Q19. Should a staff member who was terminated or voluntarily separated from the district or school be entitled to back pay of salary increases?

A. Yes. A staff member would be entitled to the portion of the salary increase he or she would have received if the raise had gone into effect at the beginning of the school year.

Q20. How should the salary increases be distributed to teachers and instructional staff if the funds were withheld until later in the year?

A. Once Salary Increase Allocation funds are released to a district or charter school, it is recommended that the district or charter school catch up the salaries to the point where they would have been if the funds had been available at the beginning of the year.

Q21. Can school districts or charters recalculate their allocation throughout the year?

A. Salary Increase Allocation amounts are established in the 2026-27 FEFP Conference Calculation. The department recommends that school districts not change allocations for charter schools after this point.

Q22. How should school districts determine when to send growth allocation funds to their charter schools?

A. It is at the district's discretion whether to send growth allocation funds to a charter school before or after its plan has been submitted and determined to be compliant with the law. However, maintenance allocation funds should be distributed from the first payment of the year throughout the remainder of the fiscal year, as those funds are not contingent upon the submission of a distribution plan.

Q23. What if the district is ready to submit its approved plan, but only some or none of the approved charter school plans have been submitted to the district?

A. The district should submit its district school board-approved Salary Increase Allocation plan to the department. As the district receives the governing board-approved Salary Increase Allocation plans from its charter schools, it should submit them immediately to the department.

Q24. What if the charter school submitted an approved plan to the school district, but the district is not ready to submit its Salary Increase Allocation plan?

A. The district should submit approved charter school plans to the department as soon as they are received, regardless of the status of the district's Salary Increase Allocation plan.

Q25. After receipt of the growth funds from the district, are charter schools required to pay teachers?

A. Charter schools are encouraged to pay the growth funds only after notification from the department that the charter school's plan is compliant with law. Once notified that its plan is

compliant, a charter school should implement that plan and provide salary increases as soon as possible. In the event that a school begins implementing a plan that is not compliant, it is the charter school's responsibility to recover any funds from its teachers/staff after it amends its plan to comply with the law.

Q26. How should districts/charters determine if a teacher is eligible for funds from the growth allocation?

A. It is up to each school district and charter school to establish a policy that allows them to comply with all requirements set in law.

COMMONLY USED TERMINOLOGY

Total Allocation – The total amount of a district or charter school's Salary Increase Allocation, equivalent to 8.20 percent of Base Funding.

Maintenance Allocation – Portion of the district or charter school's Salary Increase Allocation for the purposes of maintaining prior year increases, equivalent to 7.14 percent of Base Funding.

Growth Allocation – Portion of the district or charter school's Salary Increase Allocation for the purposes of providing salary increases to eligible staff in the current year, equivalent to 1.06 percent of Base Funding.

Maintenance Cost – The amount necessary for a district or charter school to maintain the salary increases provided in previous years. This cost may exceed or be less than the entity's maintenance allocation.

Florida Department of Education

2026-27 Salary Increase Allocation Implementation Timeline

SALARY INCREASE ALLOCATION GENERAL IMPLEMENTATION TIMELINE FOR SCHOOL DISTRICTS	
July 15, 2026	Each school district and charter school must have met with the union (if applicable) and begun negotiations.
July 30, 2026	Each school district and charter school must have an agreement with their union (if applicable).
August 3, 2026	One side must declare impasse if no agreement has been reached.
August 4, 2026	Each school district must provide an update on district salary negotiations to the department.
July 1, 2026, and before October 1, 2026	Each superintendent submits a proposed salary distribution plan to the district school board for approval. Each charter school administrator submits a proposed salary distribution plan to the charter school's governing body for approval.
On or before October 1, 2026	Each school district must submit to the department an approved district salary distribution plan.
January 1, 2027	Each school district must submit a report on the expenditure of any funds remaining after the \$3,000 increases have been provided to teachers with ten years of teaching experience in a Florida public school.
August 1, 2027	Each school district must submit a final salary increase allocation expenditure report to the department. Each charter school governing board must submit its final report to the district in time to be included in the school district report to the department.