

FAU – Palm Beach School District: Budget Overview 2025-2026

All School Budgets are based on the Florida Education Finance Program (FEFP) Calculations, which are located at <http://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.stml>

The 2024-25 Final Calculation can be found at <https://www.fldoe.org/file/7507/2425FEFPFinal.pdf>

The 2025-26 Budget Third Calculation can be found at <https://www.fldoe.org/file/7507/25-26FEFP3rdCalc.pdf>

Public Education Capital Outlay (PECO) Funding is part of the state’s Fixed Capital Outlay programs. The purpose of PECO funding is to fund construction and maintenance projects. PECO appropriation for FY25 and FY26 can be found at:

<https://www.fldoe.org/core/fileparse.php/7501/urlt/2425CPP.pdf>

<https://www.fldoe.org/file/7501/2526CPP.pdf>

The table below summarizes the 2024-25 Final Calculation and the 2025-26 Third Calculation - Projected Budget for the 2026-27 Fiscal Year.

FAU Lab School - Palm Beach (Henderson/FAU High) 2024-2025 to 2025-2026 Budget Comparison

2024-25 Budget Final Calculation	Amount	2025-26 Budget Third Calculation (FY27 Projected Budget)	Amount
Total Unweighted FTE Enrolled Students	1,319.21	Total Unweighted FTE Enrolled Students	1,329.61
Total Weighted FTE	1,504.13	Total Weighted FTE	1,338.74
Base Student Allocation (BSA)	\$5,330.98	Base Student Allocation (BSA)	\$5,372.60
Funding for BSA (Weighted)	\$8,018,487	Funding for BSA (Weighted)	\$7,192,515
Adjusted Comparable Wage Factor	1.0408	Adjusted Comparable Wage Factor	1.0355
Base Funding w/out Categorical Funding	\$8,345,641	Base Funding w/out Categorical Funding	\$7,447,849
Categorical Funding	\$4,857,363	Categorical Funding	\$6,014,277
Total Budget	\$13,203,004	Total Budget	\$13,462,126
Total Funds per student per unweighted FTE	\$10,008.27	Total Funds per student per unweighted FTE	\$10,124.87
PECO (FY25)	\$3,138,083	PECO (FY26)	\$3,327,258
Safe Schools	\$337,907	Safe Schools	\$340,702
ESE Guaranteed Allocation	\$142,442	ESE Guaranteed Allocation	\$150,510
State-Funded Discretionary Contribution	\$1,605,373	State-Funded Discretionary Contribution	\$1,720,170
Educational Enrichment Instruction	\$1,445,419	Educational Enrichment Instruction	\$1,456,814
Class Size Reduction	\$1,278,064	Class Size Reduction	\$1,282,729
Mental Health Allocation	\$180,764	Mental Health Allocation	\$183,225
Academic Acceleration Options Supplement		Academic Acceleration Options Supplement	\$583,212
Educational Enrollment Stabilization Allocation		Educational Enrollment Stabilization Allocation	\$296,915
Teacher Salary Increase*	\$545,111	Teacher Salary Increase*	\$533,793
Proration to Appropriation	(\$132,606)	Proration to Appropriation	

**Part of Base Funding and frozen as of the 24-25 FEFP Conference Calculation (5.59% to Maintain Prior Year Increases & 1.07% for FY25 Increases)*

**Part of Base Funding and frozen as of the 25-26 FEFP Conference Calculation (6.67% to Maintain Prior Year Increases & 0.54% for FY26 Increases)*