

FundEd: Florida Report

A Detailed Look at Florida's Funding Policies



Florida



Funding Basics

Formula Type

Florida has a primarily student-based funding formula. The formula assigns a cost to the education of a student with no special needs or services, called a base amount. It then accounts for the additional cost of educating specific categories of students both through program-specific allocations and by applying multipliers to the base amount to generate supplemental funding for certain students.

The categories of students generating supplemental funding in Florida are students in certain grade levels, English-language learners, certain students with disabilities, and students enrolled in career and technical education programs. Services for other students with disabilities, students identified as gifted, and students in sparsely populated districts are funded through program-specific allocations.

Base Amount

Florida has a fixed base funding amount per student. For FY2018, the per-student base amount was \$4,203.95.

This means that an average student with no special needs or disadvantages would be funded at that level. Over an above the base amount, each student generates a share of a number of additional allocations, including funding for instructional materials, digital classrooms, teacher classroom supplies, safe schools, class size reduction, and school recognition.

Local Revenue

Expected Local Share

Florida expects school districts to contribute revenue to the funding of public schools. The amount each district is expected to raise is based on a combination of its property values and a defined share of the amount calculated by the state to be necessary to educate Florida's students.

Each year, the state legislature prescribes a statewide amount of education funding that must be covered by local revenue. Once the state calculates the total amount of funding necessary to educate students in all districts across the state, it considers this figure, the total local share required for the year, and the value of taxable property statewide to set a statewide property tax rate (\$4.308 for every \$1,000 of assessed local property wealth in FY2018). This rate is adjusted for varying local levels of property wealth and for differences in districts' property assessment policies. Adjustments are also made to ensure that no district is responsible locally for more than 90% of the total amount of funding calculated by the state to be necessary to educate its students. In FY2018, districts' final, adjusted property tax rates ranged from \$1.608 to \$4.308 for every \$1,000 of assessed local property wealth. The state calculates the total amount of funding necessary for each district and subtracts the expected local contribution and provides the difference in the form of state education aid.

School districts may also levy additional discretionary property taxes (see "Property Tax Floors and Ceilings" for more information). If the district's discretionary operations tax generates less than the state average because of low property wealth, the state will provide additional aid to close the gap between the district's receipts and state average receipts.

Property Tax Floors and Ceilings

Florida sets a floor for local property tax rates, as well as a level above which voter approval is required. School districts are required to impose a rate that is set annually by the state and varies based on the district's property wealth and formula amount. School districts are also limited in the rate they may impose without voter approval.

School districts in Florida are required to impose a property tax rate that varies based on the district's property wealth and formula amount. In FY2018, this varied between \$1.608 to \$4.308 for every \$1,000 of assessed local property wealth. School districts may also choose to raise more than this required property tax rate: without voter approval, districts may impose additional discretionary taxes for operations (limited to \$0.748 for every \$1,000 of assessed local property wealth) and capital outlay and maintenance (limited to \$1.50 for every \$1,000 of assessed local property wealth). With voter approval, districts may also impose additional property taxes for operations up to \$10.00 for every \$1,000 of assessed local property wealth in total, including both the required and discretionary taxes. However, this limit may be exceeded by additional property taxes for operating and capital expenses subject to more frequent voter approval (every two years), and for debt service.

Other Local Taxes for Education

School districts in Florida may receive local revenue from property taxes and from sales surtaxes. In addition to property taxes, school districts and counties in Florida may impose sales surtaxes for school infrastructure expenses.

School boards in Florida may levy a sales surtax of up to 0.5% with voter approval. Revenue from the surtax is designated for the costs of building or improving school facilities, buying or improving land for school purposes, or installing technology at school sites. In addition, the governing authority in each county may levy an additional sales surtax of 0.5% or 1%, with voter approval, for school infrastructure expenses. The county surtax may not be levied for more than fifteen years at a time.

Grade Level

Florida provides different levels of funding for students in different grade levels. It does so by applying multipliers to the base per-pupil amount for students in two different grade spans.

The base amount is multiplied by 1.107 for students in grades K-3 and by 1.001 for students in grades 9-12. Students in grades 4-8 are funded at the base amount.

English-Language Learner

Florida provides increased funding for English-language learners (ELLs). It does so by applying a multiplier of 1.212 to the base per-pupil amount for these students.

ELLs in Florida are identified through assessment and must be reassessed if they remain classified as English learners for more than three years.

Poverty

Florida does not provide increased funding for students from low-income households or for districts based on the concentrations of low-income students they serve.

However, the state's Supplemental Academic Instruction allocation is intended to provide additional funds for students who are at risk of falling behind. These funds may be used in any manner identified by the school as being the most effective and efficient way to best help students progress from grade to grade and graduate, though schools receiving the funding must provide an additional hour of intensive reading instruction every day. Florida provided about \$712 million in funding for Supplemental Academic Instruction in FY2018.

Special Education

Florida funds special education using a hybrid system incorporating multiple student weights, providing different levels of funding for different categories of students, and a block grant. Students are assigned to five different categories, and districts will receive a grant based on historical funding levels.

Students are categorized into five support levels, ranging from students with a low need for specialized supports (Level 1) to those receiving continuous and intense assistance, multiple services, or substantial modifications to learning activities (Level 5). Students in Levels 4 and 5 are funded at the per-student base amount multiplied by 3.619 and 5.526, respectively. Students in the first three support levels do not receive supplemental funding on a per-student basis. However, a block grant called the Exceptional Student Education (ESE) Guaranteed Allocation is given to all districts; this grant is primarily intended to fund the provision of services to students below Level 4. In FY2018, Florida provided about \$1.06 billion in ESE allocations.

The ESE Guaranteed Allocation given to each district in FY2001, when the grant was created, was based upon the amount that prior funding systems had generated. Since this time, the allocation has been adjusted to reflect changes in the number of students in each district assigned to support Levels 1-3 but has not been fundamentally recalculated.

Gifted

Florida provides increased funding for gifted and talented students in grades K-8. It does so in the form of a noncompetitive grant.

These funds are included in the Exceptional Student Education Guaranteed Allocation, which is a block grant provided to districts as part of their special education funding. (See “Special Education” for details about this allocation.) This grant is intended not only to support services for certain students with disabilities but also to provide for services for gifted and talented students in grades K-8. In FY2018, Florida provided about \$1.06 billion in Exceptional Student Education allocations.

Florida also provides increased funding for students in grades 9-12 who enroll in Advanced Placement, International Baccalaureate (IB), and Advanced International Certificate of Education programs. Students who successfully pass the subject exams generate additional funding. Increased funding is also provided for students who earn an IB diploma.

Career and Technical Education

Florida provides increased funding for career and technical education (CTE) programs. It does so by applying a multiplier of 1.001 to the base per-pupil amount for students enrolled in these programs.

Students who achieve industry certifications within the CTE program also generate additional funds.

Sparsity and/or Small Size

Florida provides increased funding for sparse school districts. It does so through a grant program, where the amount is calculated through a formula that considers the district’s enrollment and its number of high schools. The initial calculation provides no less than \$100 per student. However, districts with high property values are subject to a wealth adjustment.

Districts with enrollment below 24,000 are eligible to receive this funding. For districts with a per-pupil property tax base above the state average, a sparsity wealth adjustment is applied: the district’s Sparsity Supplement is decreased by the amount by which the district’s revenue generated through non-voted discretionary taxes for operations (see “Property Tax Floors and Ceilings” for a description of this tax) exceeds the state average per student. The Sparsity Supplement is limited to \$52.8 million statewide for FY2018.

The adjustment may not decrease the district’s total funding per student below the state average. After application of the wealth adjustment, the Sparsity Supplement for some districts may provide less than \$100 per student.

For a complete list of primary sources, please see the appropriate state page at funded.edbuild.org

