

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 FY2016, the per-student base amount was \$4,154.45.

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.

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 (\$4.984 for every \$1,000 in property wealth in FY16). This rate is first adjusted for varying local levels of property wealth (in FY16, the adjusted rates ranged from \$4.676 to \$5.132 for every \$1,000 in property wealth). The state then adjusts each district's rate by an "equalization factor," which is meant to compensate for differences in districts' property assessment ratios. 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 FY16, this adjustment reduced the property tax rate for seven districts. In that year, districts' final, adjusted property tax rates ranged from \$1.802 to \$5.132 per \$1,000 in 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.

Grade Level

Florida provides different amounts 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 1.115 for students in grades K-3 and by 1.005 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. It does so by applying a multiplier of 1.118 to the base per-pupil amount for these students.

Student Poverty

Florida does not provide increased funding for students from low-income households.

However, the state's Supplemental Academic Instruction allocation is intended to provide additional funds for students who are at risk of falling behind and 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.

Special Education

Florida funds special education using a hybrid system incorporating multiple student weights and a block grant.

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 3.613 and 5.286, 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 intended to fund the provision of services to students below Level 4.

Gifted

Florida provides additional resources for gifted and talented students in grades K-8 in the form of a 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.

Career and Technical Education

Florida provides specific funding for career and technical education programs. It does so by applying a multiplier of 1.005 to the base per-pupil amount for students enrolled in these programs.

Students who achieve industry certifications within the Career and Technical program also generate additional funds.

District Poverty

Florida does not provide increased funding based on the concentration of students from low-income households in a particular district.

Sparsity and/or Small Size

Florida provides increased funding for sparse school districts by distributing a per-student grant. The precise amount of the grant 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 voluntary local tax rate 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 its discretionary operating tax (see "Expected Local Contribution" for a description of this tax) exceeds the state average per student.

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

