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By [Norin Dollard, PhD](#) | August 22, 2024

# Florida FY 2024-25 Budget Summary: Education



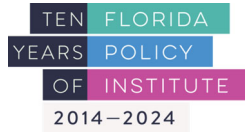
*The state budget for fiscal year (FY) 2024-25 totals \$116.5 billion after accounting for \$949.6 million in vetoes, a decrease of over \$2 million compared to prior-year funding. Concerning funding sources, the budget incorporates \$48.6 billion in General Revenue Fund dollars, \$30 billion from state trust funds, and \$37.9 billion in federal funds.*

continue to be faced with child care costs that place a significant strain on their household income. These costs account for 13 to 30 percent of household income for families at 85 percent of the state median income, and much more for those who are paid less.<sup>[2]</sup> In K-12 education, schools continue to struggle with shortages among teachers and instructional support staff, such as bus drivers. Critical shortages of special educators, which predated the pandemic, are still severe.<sup>[3]</sup>

Federal funding has played a significant role in bolstering the state's investments in education over the past few years. In 2020 and 2021, the federal government passed three relief laws that infused the state's child care and education systems with billions of supplemental dollars to support the needed response to the pandemic and address revenue drops. Between the 2020 Coronavirus Aid, Relief, and Economic Security Act (CARES), the 2020 Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA), and the 2021 American Rescue Plan (ARPA), Florida K-12 and higher education systems received \$16.2 billion,<sup>[4]</sup> with an additional \$3.3 billion allocated for early learning and child care.<sup>[5]</sup>

Of the state's Education Stabilization Fund,<sup>[6]</sup> made up of dollars from CARES, CRRSAA and ARPA, \$14.6 billion (90 percent) had been expended as of June 30, 2024. (See *Table 1.*) Not surprisingly, 98.9 percent of CARES funds, the earliest federal relief package, have been expended for elementary and secondary schools and workforce development. Nearly all of the CRRSAA funds (96 percent), the second category of COVID-19 relief funds allocated, have been expended. Plans to allocate the remaining Elementary and Secondary School Emergency Relief (ESSER) funds from ARPA are fully approved by the United States Department of Education, with 80.1 percent of Florida's ARPA funds spent. All funds must be obligated or encumbered (i.e., set aside or committed for a specific purpose) by September 30, 2024, and spent by September 2025. Funding was also made available for non-public schools under CRRSAA, of which 83.7 percent has been expended.

Dollars from the Higher Education Emergency Relief Fund (HEER), which combines CARES, CRRSAA and ARPA funds, were awarded directly to institutions in both the Florida College System and State University System. HEER funds were available for spending through September 30, 2023, and 99.2 percent have been expended.<sup>[7]</sup>



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Economic Security Act (CARES)	\$943,839,171	\$933,391,183	98.9%
Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	\$3,422,669,612	\$3,284,100,850	96.0%
American Rescue Plan Act (ARPA)	\$7,264,559,052	\$5,822,513,407	80.1%
Total Higher Education Emergency Relief Fund (HEERF)	\$4,581,613,956	\$4,546,216,746	99.2%

Intended Purpose of Elementary and Secondary School Emergency Relief Funds (ESSER) and Higher Education Emergency Relief Funds

**Coronavirus Aid, Relief, and Economic Security Act (CARES) ESSER**

Offered funding for the U.S. education system during the early stages of the COVID-19 pandemic. Specifically, 10 percent was allocated to the State Education Authority and 90 percent to Local Education Authorities.

**Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA) ESSER**

Offered funding that was used to improve civic literacy, promote early grades literacy proficiency, and bolster critical workforce support.

**American Rescue Plan Act (ARPA) ESSER**

Offered funding to address and mitigate learning loss through target interventions, close achievement gaps through high quality afterschool and summer programming, and build student resilience by enhancing services and wraparound support.

**Higher Education Emergency Relief Fund (HEERF)**

COVID-19 relief funds in CARES, CRRSAA, and ARPA awarded directly to institutions of higher learning by the U.S. Department of Education to mitigate the effects of the

In 2023, the Legislature passed House Bill (HB) 1, which made Florida’s education vouchers universal. Under this law, there is no longer an income eligibility cap for K-12 participants, and most K-12 students can receive vouchers to either be home-schooled or attend private school.<sup>[8]</sup> The significant cost of this expansion — upwards of \$4 billion<sup>[9]</sup> — will have major impacts on public school budgets for the foreseeable future. The 2024 legislative session was marked by bills that sought to correct aspects of HB 1’s implementation, particularly around accountability. For example, HB 1403, passed in the 2024 legislative session, enacted some accountability provisions and, pursuant to HB 1 (2023), provided an overhaul of the K-12 education code<sup>[10]</sup>.

	Total	Difference from FY 2023-24	% change from FY 2023-24
House FY 2024-25 Proposed Budget	\$30,813,000,000	\$659,000,000	2.19%
Senate FY 2024-25 Proposed Budget	\$31,236,000,000	\$1,082,000,000	3.59%
FY 2024-25 Budget Passed by the Legislature	\$32,096,000,000	\$1,942,000,000	6.44%
FY 2024-25 Budget (after vetoes)	\$31,917,000,000	\$1,763,000,000	5.85%

## EARLY CHILDHOOD AND PRE K-12 EDUCATION

Florida voters passed a constitutional amendment in 2002 that mandated the state provide free, quality, universal voluntary pre-Kindergarten (VPK). The program pays for three hours of educational programming a day for four- and five-year-old children. There is no income eligibility and 67 percent of eligible four-year-old children in the state attend VPK, the second highest participation rate in the country.<sup>[11]</sup> However, many families find themselves struggling to pay for the remainder of each day's services. While Florida ranks high on access to child care through VPK, the state ranks 42nd in the nation for its per-student VPK spending (\$3,142).<sup>[12]</sup> Three hours a day is not enough to support a robust, quality education for all of Florida's children or to enable all parents to fully participate in work and school opportunities.

The pandemic has also had a continuing impact on the child care landscape in the state and nation. Many of Florida's centers shut their doors in spring of 2020 and then reopened with support of CARES Act dollars. The federal funds were administered through the state, which prioritized serving children of first responders and paying providers according to enrollment instead of attendance, girding against the worst predictions about the sector from early in the pandemic.<sup>[13]</sup> Federal COVID-19 relief dollars for child care have had a demonstrable impact on the price of child care, enhanced child care provider stability, and increased access to reliable care.<sup>[14]</sup>

With the end of COVID-19 relief funding, parents face potential increases in child care costs, while child care staff face stagnant incomes and child care providers grapple with reduced capacity or closure.<sup>[15]</sup> Specifically, 2,196 child care centers are estimated to be at risk of closure, affecting 212,729 children.<sup>[16]</sup> The Florida Chamber of Commerce found that child care shortages result in a loss of \$5.4 billion, including \$911 million in lost tax revenue and \$4.5 billion due to

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The total allocation for VPK increased by \$11 million to \$438 million, an increase of 2.6 percent from FY 2023-24. The base student allocation (per-pupil funding level) increased by 3 percent to \$3,029 for the 2024-25 school year and \$2,586 for the summer program.<sup>[18]</sup> There has been a continued decline in VPK participation since 2013-14, which was accelerated during the pandemic due in part to affordability of child care beyond the three hours per day funded for VPK.<sup>[19]</sup> This decline slowed in 2022-23 and 2023-24 and is expected to increase slightly this year and into future years as the state's population of 4-year-olds continues to rise.

### ***School Readiness Program***

Florida's School Readiness Program offers financial assistance to families with low income for early education so parents can work and their children will be prepared for school. Most of the funding comes from the federal Child Care and Development Block Grant in addition to general revenue and other federal funds. In all, \$1.2 billion is allocated to school readiness in FY 2024-25. The FY 2024-25 budget includes an \$89 million increase in school readiness, which expands access to the program overall and reduces waiting lists.

Even pre-pandemic, many Florida families were unable to access school readiness vouchers to assist with the ever-increasing cost of child care. In FY 2022-23 there was an average of 5,239 children on the waiting list in any given month, a reduction of 3,251 from the previous fiscal year.<sup>[20]</sup> In FY 2022-23, 209,986 children were enrolled in school readiness programs statewide.<sup>[21]</sup>

In FY 2023-24, funds were allocated to expand school readiness eligibility to families with income up to 200 percent of the federal poverty level — \$62,400 for a family of four — if there were adequate local matching funds.<sup>[22]</sup> In FY 2024-25, \$30 million in non-recurring funds was again allocated for this expansion contingent on matching funds.<sup>[23]</sup> New, non-recurring funding of \$23.1 million was allocated for the School Readiness Plus Program, which would enable families with income between 85 and 100 percent of the state median income to receive child care subsidies. This range makes families of three with income between \$63,471 and \$74,672 eligible for the program.<sup>[24],[25]</sup>

While the expansion is much needed, the use of non-recurring funds means that the sustainability of the added capacity is not guaranteed in future years.

### ***Increasing funding for early learning and child care***

Increasing access to early learning and child care is an essential part of the economic engine and child care providers are described as “the workforce behind the workforce.”<sup>[26]</sup> During the 2024 legislative session, several bills were introduced related to early learning that would have increased access to child care for Florida families. Proposals included:

- providing affordable sliding scale copayments for child care (SB 916<sup>[33]</sup>/HB 929<sup>[34]</sup>)

Only one measure, which allows for tax credits to employers who provide or subsidize child care for their employees (SB 820<sup>[35]</sup>/HB 635<sup>[36]</sup>), was enacted into law and included in the tax package, HB 7073.<sup>[37]</sup> Nevertheless, the number of bills introduced signals an understanding that greater investment in child care is needed. There are options to increase revenue that could be used for early learning and child care, including using unallocated general revenue, estimated at \$7.8 billion in 2023-24,<sup>[38]</sup> reallocating tobacco settlement funds to child care, levying an excise tax on e-cigarettes, or earmarking recreational marijuana sales tax revenue for early learning.<sup>[39]</sup>

## K-12 EDUCATION

Table 3. K-12 Education Budget for FY 2024-25

	FY 2023-24	FY 2024-25	Difference
K-12 State FEFP	\$14,515,000,000	\$15,492,000,000	\$976,000,000
K-12 Non-FEFP	\$3,845,000,000	\$4,201,000,000	\$356,000,000
Total local Funding	\$12,251,000,000	\$12,910,000,000	\$659,000,000
Total Per-Pupil Spending (unweighted FTE)	\$8,648	\$8,959	\$311
Total Base Student Allocation	\$5,140	\$5,331	\$191
Total Education Funding	\$30,154,000,000	\$31,917,000,000	\$1,763,000,000

Figures rounded to the nearest million

Table: Florida Policy Institute • Source: Chapter 2023-239, General Appropriations Act, Laws of Florida, page 59, line items 5, 6, and 80; Chapter 2024-231, General Appropriations Act, Laws of Florida, pages 59, 61, and line items 5, 6, and 84; Florida Senate “Public School Funding, the Florida Education Finance Program (FEFP) Fiscal Year 2023-24, SB2500 Conference Report,” May 2, 2023, page 1, [www.flsenate.gov/PublishedContent/Session/2023/Conference/7/RelatedDocument/FEFP%205-2-23\\_1185.pdf](http://www.flsenate.gov/PublishedContent/Session/2023/Conference/7/RelatedDocument/FEFP%205-2-23_1185.pdf); and Florida Senate “Public School Funding, the Florida Education Finance Program (FEFP) Fiscal Year 2024-25, SB2500 Conference Report,” March 5, 2024, page 1,

Providing quality education to all of Florida’s students is a core constitutional responsibility of the state government and critical to economic growth. Adequate state funding for education provides the foundation for students to compete in an ever-changing economy, and it helps to attract highly qualified teachers and foster equity and fairness in Florida’s education system. During the Great Recession, many states reduced their education funding due to lost tax revenue.<sup>[40]</sup> In many states, Florida among them, there was not renewed investment in education as the economy improved. Nationally, the inflation adjusted Gross Domestic Product increased by 17 percent between 2008 and 2018, whereas public K-12 spending increased by only 6 percent.<sup>[41]</sup>

However, when accounting for inflation, greater investment is needed, as teacher pay declined by 11.2 percent in Florida between 2014 and 2023.<sup>[44]</sup> (See *Figure 1*.)

Figure 1. Florida Has Seen a Reduction in Teacher Pay Over the Past Decade

% change in average salary of public school teachers, 2014-2023, inflation adjusted

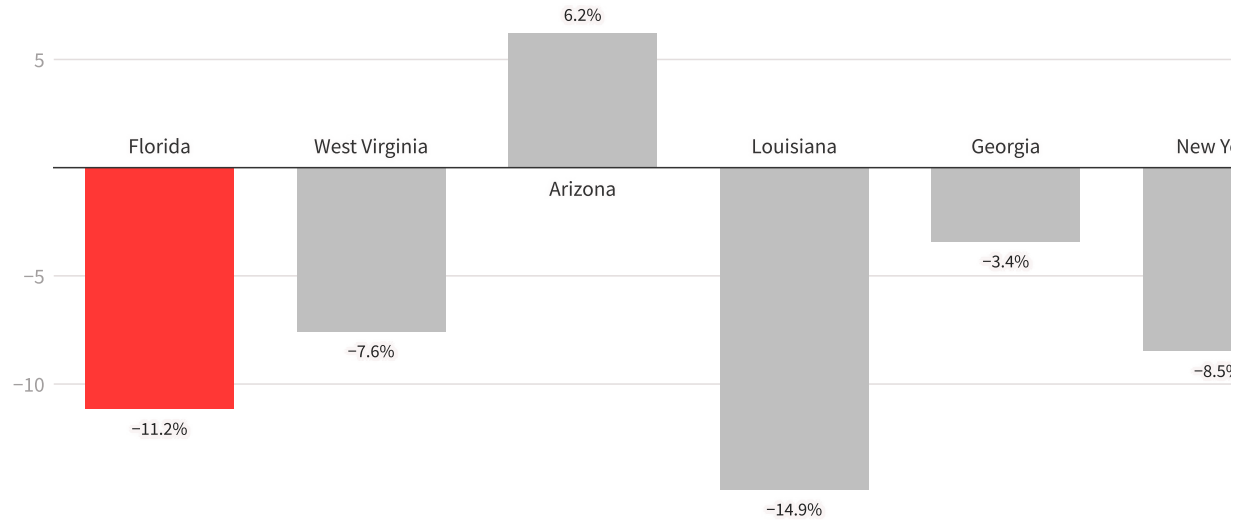


Chart: Florida Policy Institute • Source: National Education Association, Rankings of the States 2023 and Estimates of School Statistics 2024, Table E-6, [www.nea.org/sites/default/files/2024-04/2024\\_rankings\\_and\\_estimates\\_report.pdf](http://www.nea.org/sites/default/files/2024-04/2024_rankings_and_estimates_report.pdf). • [Get the data](#) • [Embed](#) • [Download image](#)

In FY 2021-22,<sup>[45]</sup> schools received 32.9 percent of their funds from state funds, 49.1 percent from local sources (including the Required Local Effort portion of Florida Education Finance Program [FEFP] funds), and 18 percent from federal sources. The FEFP is the funding formula that combines federal funding, state general revenue, and local tax dollars. The formula allocates these dollars on a per student basis and accounts for student grade level, the district they live in, whether they have a disability, and other factors to ensure equitable distribution of education funding.<sup>[46]</sup>

The FY 2024-25 budget includes:

- **\$2.8 billion in FEFP funds for Family Empowerment Scholarships.**<sup>[47]</sup> This contrasts with the \$1.4 billion expended in FY 2022-23,<sup>[48]</sup> and \$2.1 billion expended in FY 2023-24 from the FEFP.<sup>[49]</sup> There is an additional \$50 million appropriated in the back of the bill to augment unexpended funds from the \$350 million placed in an Education Stabilization Fund last fiscal year for potential cost overruns associated with the expansion of vouchers.<sup>[50],[51]</sup> This is in addition to the \$1.1 billion approved for voucher expenditures by the Department of Revenue for the Florida Tax Credit Scholarships.<sup>[52]</sup> The 2024-25 budgeted amount of \$3.9 billion very closely aligns with the \$4

- **\$1.192 billion in additional dollars for the state’s portion of the FEPF funding, bringing the total state funding to \$15.5 billion.**<sup>[55]</sup> Local funding also increased to \$12.9 billion, as did per pupil spending and the base student allocation (BSA), which increased by 3.7 percent. Increases to the overall education budget generally and to the BSA particularly are critical, given the state’s ranking of 42nd in per pupil expenditures.<sup>[56]</sup> However, the BSA still lags when adjusted for inflation. The BSA for FY 2007-08 would equal \$5,951 in today’s dollars as compared to the 2024 BSA of \$5,331.<sup>[57]</sup>
- **\$202 million in additional dollars to increase teacher pay.** This is in addition to the recurring \$1.05 billion recurring appropriation for the Teacher Salary Increase Allocation, bringing the total to \$1.25 billion.<sup>[58]</sup> These funds have to be spent on increasing full-time teacher salaries, including certified pre-K teachers, to a minimum of \$47,500.<sup>[59]</sup> This is important because Florida continues to lose qualified educators and needs greater investment in recruiting and retaining K-12 faculty. While progress has been made in increasing new teacher pay, increasing the average teacher salary is necessary to address the needs of veteran educators. Such funding improves the quality of life for teachers and their families and increases stability in the workforce, which enhances the academic success of all students, especially children and youth of color, who are disproportionately and adversely affected by teacher turnover.<sup>[60]</sup>
- **A continued increase in funding for Mental Health Assistance.** The budget allocates \$180 million,<sup>[61]</sup> an increase of \$20 million over the previous allocation for the second year in a row, for mental health services provided at K-12 schools. These are critical services, considering the declining mental well-being of teens and young adults and increases in suicide attempts.<sup>[62]</sup>

## HIGHER EDUCATION

The more educated a state’s populace is, the higher the median wage.<sup>[63],[64],[65]</sup> This makes sense on an individual level: the median wage for someone with a bachelor’s degree (\$85,800) was roughly 2.1 times that of someone with a high school diploma alone (\$45,040) in 2023.<sup>[66]</sup> Investments in higher education also make sense at the community level: the larger the supply of highly-skilled workers, the more attractive the community is to high-wage employers.<sup>[67]</sup> Indeed, Florida’s public higher education system charges relatively low tuition. Recently, *U.S. News and World Report* ranked Florida 1st in the nation for higher education, due in large part due to its low tuition.<sup>[68]</sup> Higher education appropriations per FTE are greater as of 2023 than pre-Great Recession levels in 2008 by 6.7 percent.<sup>[69]</sup>

### **Florida College System**

The FY 2024-25 Florida College System (FCS) allocation was \$1.7 billion,<sup>[70]</sup> a decrease of \$861.7 million from the FY 2023-24 appropriation, a less than 1 percent decrease. As was noted in this report’s *K-12 Education* section above, the budget does not reflect the pandemic relief funds allocated for higher education under CARES, CRRSA, or ARPA, collectively known as the Higher Education Emergency Relief Fund (HEERF). Those funds were provided directly to the institutions of

State university funds increased by more \$495.2 million over FY 2023-24 levels to \$4.9 billion<sup>[71]</sup>, an increase of 11.9 percent.

Overall, the budget includes \$1.2 billion in student financial aid, an overall increase of \$45 million from FY 2023-24 to \$1.2 billion.

Table 4. Student Financial Aid in the FY 2024-25 Budget

	FY 2023-24 Budget	FY 2024-25 Budget	Difference
Bright Futures Merit-Based Scholarships	\$591,000,000	\$617,000,000	\$26,000,000
Other Aid (specialty scholarships, matches, and loans)	\$548,000,000	\$566,000,000	\$18,000,000
Total Student Financial Aid	\$1,139,000,000	\$1,183,000,000	\$45,000,000

Figures rounded to the nearest million

Table: Florida Policy Institute • Source: Chapter 2023-239, General Appropriations Act, Laws of Florida, line items 3, 4, 59, and 59B-75; Chapter 2024-231, General

Research shows that students of color from households with low income are more likely to face barriers to academic success during their K-12 years, which can then cause them to miss out on merit-based scholarships like Florida's Bright Futures.<sup>[72]</sup> Indeed, through FY 2022-23, the share of Bright Futures grants going to Black students has never exceeded 7 percent and scholarships to Latino students reached 28 percent.<sup>[73],[74]</sup> By comparison, Black young adults ages 18-24 make up 19 percent of Florida's population and Latinos make up 32 percent of young adults in this age group.<sup>[75]</sup> The continued emphasis on merit-based scholarships as they are currently awarded could be a further barrier for students with low income in accessing the higher education system, adding yet another obstacle to economic mobility and shared prosperity in Florida.

## Education Vetoes

The governor vetoed a total of \$179 million in education allocations. The largest share of vetoes, 46.3 percent, was in allocations to capital outlay projects, followed by 26.3 percent in cuts to the State University System and 21.3 percent to state K-12 dollars outside the Florida Education Finance Program. Most of these were member projects. The largest single educational veto, \$30 million, was to the New Worlds Tutoring Program, a program administered by the Lastinger Center at the University of Florida to support statewide initiatives promoting student achievement in reading and mathematics.


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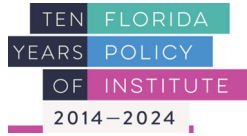
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