

FLORIDA HOUSE OF REPRESENTATIVES BILL ANALYSIS

This bill analysis was prepared by nonpartisan committee staff and does not constitute an official statement of legislative intent.

BILL #: [HB 5101](#) [PCB PKB 25-01](#)

TITLE: Education

SPONSOR(S): Persons-Mulicka

COMPANION BILL: None

LINKED BILLS: None

RELATED BILLS: None

Committee References

[Orig. Comm.: PreK-12 Budget](#)

11 Y, 2 N



[Budget](#)

SUMMARY

Effect of the Bill:

The bill conforms statutes to the General Appropriations Act proposed by the House of Representatives for Fiscal Year 2025-2026 for prekindergarten through grade 12 education. Specifically, the bill:

- Modifies the forecasting requirements of the Education Estimating Conference.
- Modifies certain procedural requirements relating to the application, verification, and funding of the Family Empowerment Scholarship and Florida Tax Credit Scholarship programs to: prioritize the full use of tax credit revenue, ensure the timely distribution of funds based upon the student's educational choice, reduce or eliminate any prior year scholarship adjustments made to the Florida Education Finance Program (FEFP), and ensure the appropriate recovery of state funds if such funds were improperly received or retained.
- Specifies the dates for the completion of four full-time equivalent (FTE) surveys and which FEFP categoricals are included in the recalculation of the FEFP.
- Reduces the amount of the add-on weights applied to certain types of students and school districts funded in the FEFP.
- Repeals the Educational Enrollment Stabilization Program.
- Requires the Auditor General to annually examine the state's scholarship programs established in chapter 1002, F.S., for compliance with laws relating to the classification of FTE funded in the FEFP.

Fiscal or Economic Impact:

See FISCAL OR ECONOMIC IMPACT Section.

[JUMP TO](#)

[SUMMARY](#)

[ANALYSIS](#)

[RELEVANT INFORMATION](#)

[BILL HISTORY](#)

ANALYSIS

EFFECT OF THE BILL:

[Education Estimating Conference](#)

The bill clarifies that the Education Estimating Conference (conference) develops forecasts of the number of FTE students eligible for funding in the FEFP and the number of scholarships established in [s. 1002.395, F.S.](#), funded with tax credit revenue.

The bill requires that all governmental agencies and the scholarship-funding organizations (SFOs) authorized to administer the state scholarship program in chapter 1002, F.S., provide to the Office of Economic and Demographic Research all the necessary data to accomplish the purposes of the conference.

The bill requires the conference to adopt an initial forecast of the public school FTE students, which must be reviewed by each school district and the SFOs before the conference adopts the final forecast. (Section [1](#))

[Family Empowerment Scholarship \(FES\) Program](#)

STORAGE NAME: h5101.BUC

DATE: 3/31/2025

The FES program includes two different types of scholarships:

- The FES Educational Options (EO) scholarship is available to all kindergarten through grade 12 students regardless of family income level, with priority given to students from families with limited financial resources.
- The FES Unique Abilities (UA) scholarship is available to students with a disability as defined in [s. 1002.394\(2\)\(e\), F.S.](#)

The bill makes the following changes to the processing and funding of both the FES EO and FES UA scholarship programs:

Department of Education

The bill requires the Department of Education (DOE) to:

- Assign a Florida student identification number as defined in [s. 1008.386, F.S.](#), to each eligible scholarship student who has not previously been assigned such a number.
- Cross-check each eligible SFO's verified list of scholarship students eligible to receive a quarterly payment and the FTE membership survey data to verify that a school district has not also reported the student as a public school student. The bill requires that if both a SFO and school district report the same FTE student for funding, the DOE must use the most recent student attendance records and reports data collected by the school district to resolve the reporting duplication. The bill disallows the release of state scholarship funds for that student until the duplication has been resolved.
- Report all scholarship FTE students for funding from the FEFP and use this reported number for purposes of calculating the amount of state FEFP funds to withhold to fund the scholarship FTE students.
- Develop and provide to the SFOs and the school districts a standard request form for student withdrawal from a public school and a standard request form for withdrawal from the scholarship program.
- Investigate to determine possible fraud by examining all records and making inquiries of all persons who may have knowledge of any irregularities incidental to the disbursements of state funds or other items or benefits authorizations to scholarship recipients.
- Release scholarship funds contingent upon the:
 - Completion of cross-checking,
 - SFO verifying compliance with [s. 1002.395\(6\)\(l\), F.S.](#), and
 - Assignment of a Florida student identification number.

The bill provides the exact quarterly payment dates and prohibits payments outside of the quarterly payment dates.

Parents

The bill requires parents renewing a scholarship or applying for a new scholarship to:

- Provide notification to the SFO by July 1 of acceptance of a new scholarship to be eligible for the first quarter payment, by September 1 to be eligible for the second quarter payment, and by December 1 to be eligible for the third quarter payment. The bill specifies that notification not provided by December 1 results in the scholarship being deemed declined.
- Provide notification to the SFO by May 31 of acceptance of renewed scholarship. The bill specifies that notification not provided by May 31 results in the scholarship being deemed declined.
- If applicable, notify the applicable school district that his or her student is withdrawing from a public school before his or her student's attendance at an eligible private school and verify that his or her student is not attending a public school when approving each quarterly scholarship payment.

Scholarship-funding Organization

The bill requires the SFO to:

- Establish a process for parents renewing or applying for a scholarship that complies with all applicable sections of statute to include established deadlines.

- Submit to the DOE the verified list of scholarship students eligible to receive a quarterly payment 30 days before the release of each quarterly payment and, if applicable, include confirmation of withdrawal from a public school. The bill requires that all quarterly payment requests include the student's Florida student identification number when assigned by the DOE.
- Use the standard request for withdrawals forms developed by the DOE.
- Recover funds improperly received or retained by an eligible private school and specifies that funds are considered improperly received or retained when the private school verifies enrollment and attendance of a student enrolled and in attendance at a public school.
- Provide to the Auditor General any information or documentation requested in connection with an operational audit conducted pursuant to [s. 11.45\(2\)\(l\), F.S.](#), and with an audit of students funded in the FEFP pursuant to [s. 1010.305, F.S.](#)

School Districts

The bill requires all school districts, upon request of a parent, to provide verification of the student's withdrawal from a public school in the format prescribed by the DOE.

The bill requires that the Auditor General annually examine the records of school districts and the SFOs administering the state scholarship program pursuant to chapter 1002, F.S., to determine compliance with law and State Board of Education (SBE) rules relating to the classification, assignment, and verification of FTE student for funding in the FEFP.

The bill also clarifies that the funding provided for a FES UA scholarship student enrolled in a Voluntary Prekindergarten (VPK) program constitutes funding for the child under [s. 1002.71, F.S.](#), and no additional funding may be provided. (Sections [2](#), [4](#), [5](#), and [6](#)).

Florida Tax Credit (FTC) Scholarship Program

The bill makes the following changes to the processing and funding of the FTC program:

Department of Education

The bill requires the DOE to:

- Assign a Florida student identification number as defined in [s. 1008.386, F.S.](#), to each eligible scholarship student who has not previously been assigned such a number.
- Cross-check the SFO's list of scholarship students enrolled in an eligible private school and verify eligibility to receive a quarterly payment with the FTE membership survey data to verify that a school district has not also reported the student as a public school student. The bill requires that if both a SFO and school district report the same FTE student for funding, the DOE must use the most recent student attendance records and reports data collected by the school district to resolve the reporting duplication. The bill specifies that the SFO may not release scholarship funds until the reporting duplication has been resolved.
- Cross-check the SFO's list of scholarship students not enrolled in an eligible private school and verify eligibility to receive a quarterly payment with the most recent student attendance records and reports data collected by the school districts, the FTE student membership survey data, the most recent home education program data, and the most recent private school data before the SFO's release of each quarterly payment. The bill specifies that if the cross-check results in a student also being reported by a school district or a private school, or registered in a home education program pursuant to [s. 1002.41, F.S.](#), the DOE must resolve the reporting duplication before the SFO may release the scholarship funds for the student.

Parents

The bill requires parents renewing a scholarship or applying for a new scholarship to:

- Provide notification to the SFO by July 1 of acceptance of a new scholarship to be eligible for the first quarter payment, by September 1 to be eligible for the second quarter payment, and by December 1 to be

eligible for the third quarter payment. A scholarship is deemed declined if notification is not received by December 1.

- Provide notification to the SFO by May 31 of acceptance of renewed scholarship. A scholarship is deemed declined if notification is not received by May 31.
- Approve each quarterly payment before the scholarship funds may be deposited in the student’s account.

Scholarship-funding Organization (SFO)

The bill requires the SFO to:

- Establish a process for parents applying for a new scholarship that begins no earlier than February 1 of the prior school year and ends on November 15.
- Submit to the DOE the verified list of scholarship students eligible to receive a quarterly payment 30 days before the release of each quarterly payment and include, if applicable, confirmation of withdrawal from a public school and the inclusion of the student’s Florida student identification number when assigned by the DOE.
- Release funds for a new scholarship student and renewing scholarship students not enrolled in a private school on September 1, November 1, February 1, and April 1 of each school year. For renewing scholarship students enrolled in a private school, release funds on August 1, November 1, February 1, and April 1.
- Disburse for annual or partial-year scholarships at least 85 percent of all net eligible contributions in the fiscal year the eligible contributions are collected. The bill specifies that no more than 15 percent of the net eligible contributions or the amount adopted by the Education Estimating Conference, whichever is less, may be carried forward to the following fiscal year with 100 percent of such carried forward funds disbursed in the following fiscal year for scholarships.
- Recover funds improperly received or retained by an eligible private school and specifies that funds are considered improperly received or retained when the private school verifies enrollment and attendance of a student enrolled and in attendance at a public school. (Sections [3](#), [5](#), and [6](#)).

Florida Education Finance Program (FEFP)

The bill establishes four FTE surveys for purposes of determining the FTE membership:

Survey #	Survey Period	Survey Start Date	Final Survey Data Date
1	Beginning of fiscal year to beginning of the defined 180-day school year	First full week of July	September 30
2	First 90 days of the 180-day school year	Third full week of September	November 30
3	Second 90-days of the 180-day school year	Third full week of January	March 30
4	End of 180-day school year to end of the fiscal year	Third full week of June	August 15

The bill makes the following changes to the FEFP:

- Amends the exceptional student education funding model by authorizing school districts with fewer than 10,000 FTE and fewer than three exceptional student education support levels IV and V to receive the Exceptional Student Education Guaranteed Allocation established in [s. 1011.62\(8\), F.S.](#)
- Reduces by 50 percent the value of the add-on weights for FTE students who earn either a passing score on the subject examination or receive a corresponding certificate for Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate Education (AICE), dual enrollment, and CAPE courses or earn an AP Capstone, AICE, or IB diploma.
- Amends the methodology for prorating the FEFP when such proration is required.
- Clarifies which categoricals are included in the recalculation of the FEFP.
- Moves the State-funded Discretionary Supplement in [s. 1011.62, F.S.](#), to a new section of statute to ensure that the supplement is not included in proration.

- Repeals the Educational Enrollment Stabilization program. (Sections [7](#), [8](#), [9](#), [10](#), and [11](#)).

The bill also makes conforming provisions to several statutes based on changes made by the bill. (Sections [12](#) – [26](#))

The effective date of the bill is July 1, 2025. (Section [27](#))

FISCAL OR ECONOMIC IMPACT:

STATE GOVERNMENT:

The bill conforms statutes to the budget proposed by the House of Representatives for Fiscal Year 2025-2026 which includes the \$15.7 billion state funds provided for both public school and FES students funded in the FEFP.

RELEVANT INFORMATION

SUBJECT OVERVIEW:

[Education Estimating Conference](#)

The Office of Economic and Demographic Research (EDR) is a research arm of the Legislature principally concerned with forecasting economic and social trends that affect policy making, revenues, and appropriations. EDR publishes all of the official economic, demographic, revenue, and agency workload forecasts that are developed by consensus estimating conferences and makes them available to the Legislature, state agencies, universities, research organizations, and the general public.¹ Statute defines the different conferences established for purposes of the consensus estimating process to include the Education Estimating Conference (conference).² The conference is comprised of principals from the Executive Office of the Governor, the Florida House of Representatives, the Florida Senate, and EDR.³

The conference is required to develop official information relating to the state public and private educational system, including forecasts of student enrollments and the Florida Education Finance Program formula needs. The conference's initial projections of enrollments in public schools must be forwarded to each school district no later than two months prior to the start of the regular session of the Legislature. Each school district may request adjustments to the initial projections which must be submitted to the conference no later than one month prior to the start of the regular session of the Legislature and must be considered by the conference. A school district may also amend its adjustment request during the first three weeks of the legislative session and must also be considered by the conference. For public schools, the conference must submit its FTE student consensus estimate to the Legislature no later than one month after the start of the regular session of the Legislature and no conference estimate can be changed without the agreement of the full conference.⁴

[Family Empowerment Scholarship Program](#)

The FES program was established in Fiscal Year 2019-2020 to provide children of families in Florida with educational options to achieve success in their education, including children of families with limited financial resources.⁵ The scholarship program includes two types of scholarships: (a) one to assist eligible students to pay for the tuition and fees associated with attendance at a private school and (b) one to provide access to additional education options for students with disabilities by covering the cost of a variety of approved items.⁶ Each scholarship type has unique student eligibility requirements, program requirements, award calculation methodologies, and specific allowable expenditures.⁷

¹ Economic and Demographic Research, <https://edr.state.fl.us/Content/about/index.cfm> (last visited March 18, 2025).

² S. [216.133, F.S.](#)

³ S. [216.134, F.S.](#)

⁴ S. [216.136\(4\)\(a\), F.S.](#)

⁵ S. [1002.394, F.S.](#)

⁶ S. [1002.394\(3\)\(a\), F.S. s. 1002.394\(3\)\(b\), F.S.](#)

⁷ S. [1002.394, F.S.](#)

For the Family Empowerment Scholarship Education Option (FES EO) program, a student is eligible for a scholarship if the student is a resident of Florida and is eligible to enroll in kindergarten through grade 12 in a Florida public school. Priority must be given in the following order:

- A student whose household income level does not exceed 185 percent of the federal poverty level (FPL) or who is in foster care or out-of-home care.
- A student whose household income level exceeds 185 percent of the FPL but not does exceed 400 percent of the FPL.⁸

Prior to the 2023-2024 school year, statute established a maximum program capacity for the number of FES EO scholarships that could be annually funded. However, in 2023, the Legislature removed the maximum program capacity requirement and eligibility was expanded to include all kindergarten through grade 12 students eligible to attend a Florida public school.⁹

For the Family Empowerment Scholarship Unique Abilities (FES UA) program, a student is eligible if the student:

- Is a resident of Florida;
- Is 3 or 4 years of age on or before September 1 of the year in which the student applies for the scholarship or is eligible to enroll in kindergarten through grade 12 in a Florida public school;
- Has a disability as provided in law; and
- Is the subject of an individualized education plan (IEP) written in accordance with rules of the State Board of Education (SBE) or with the applicable rules of another state or has received a diagnosis of a disability from a licensed physician, a licensed psychologist, or a physician who holds an active license issued by another state or territory of the United States, the District of Columbia, or the Commonwealth of Puerto Rico.¹⁰

Prior to 2023, the maximum program capacity was authorized to increase by one percent of the number of exceptional student education FTE students. Beginning in the 2025-2026 school year, the maximum program capacity is authorized to annually increase by five percent of the state's total exceptional student education FTE student membership, not including gifted students. The maximum number of scholarships funded shall increase by one percent of the state's total exceptional student education FTE student membership, not including gifted students, in the school year following any school year in which the number of scholarships funded exceeds 90 percent of the number of available scholarships for that year.¹¹

An eligible student who meets any of the following requirements is excluded from the maximum number of students if the student:¹²

- Received specialized instructional services under the VPK program pursuant to [s. 1002.66, F.S.](#), during the previous school year and the student has a current IEP development by the school district in accordance with the rules of the SBE;
- Is a dependent child of a law enforcement officer or a member of the United States Armed Forces, a foster child, or an adopted child; or
- Spent the prior school year in attendance at a Florida public school or the Florida School for the Deaf and the Blind.

For both the FES EO and FES UA scholarships, a student is ineligible if the student is:¹³

- Enrolled full-time in a public school, including, but not limited to, the Florida School for the Deaf and the Blind, the College-Preparatory Boarding Academy, the Florida School for Competitive Academics, the Florida Virtual School, the Florida Scholars Academy, a developmental research (lab) school authorized under [s. 1002.32, F.S.](#), or a charter school.

⁸ S. [1002.394\(3\)\(a\), F.S.](#)

⁹ Section 5, ch. 2023-16, L.O.F.

¹⁰ S. 1002.394(3)(b)1., F.S.

¹¹ S. 1002.394(12)(b)1., F.S.

¹² *Id.*

¹³ S. 1002.394(6)(a)-(f), F.S.

- Enrolled in a school operating for the purpose of providing educational services to youth in a Department of Juvenile Justice commitment program.
- Receiving any other educational scholarship pursuant to chapter 1002, F.S.
- Not having regular and direct contact with his or her private school teachers unless he or she is eligible and enrolled in the participating private school's transition-to-work program or a home education pursuant to [s. 1002.41, F.S.](#)

The following chart shows the history of the number of FES EO and FES UA FTE students since establishment of the scholarship program:

Fiscal Year	FES EO	FES UA	Total
2019-20	17,054.50	N/A	17,054.50
2020-21	32,421.50	N/A	32,421.50
2021-22	74,936.25	23,923.75	98,860.00
2022-23	86,617.75	60,105.75	146,723.50
2023-24	138,189.50	82,774.50	220,964.00
2024-25	251,636.25	104,992.50	356,628.75

On February 14, 2024, the Education Estimating Conference adopted the following FES forecast for Fiscal Year 2025-2026:¹⁴

- 306,595.25 FES EO scholarship FTE
- 139,061.19 FES UA scholarship FTE
- For a total of 445,656.44

Scholarship-funding Organizations

The FES EO and FES UA scholarship programs are administered by DOE-approved nonprofit SFOs.¹⁵ The DOE is required to have at least two application periods each year in which charitable organizations may apply to participate in these two scholarship programs. A SFO must be a state university; or an independent college or university that is eligible to participate in the William L. Boyd, IV, Effective Access to Student Education Grant Program, located and chartered in this state, is not for profit, and is accredited by the Commission on Colleges of the Southern Association of Colleges and Schools; or is a Florida-based charitable organization that complies with scholarship program requirements.¹⁶

There are currently two DOE-approved SFOs administering the FES EO and FES UA scholarship program in Florida: AAA Scholarship Foundation¹⁷ and Step Up for Students.¹⁸

For purposes of administering these scholarships, statute identifies several duties that a SFO must perform to include:¹⁹

- Establishing a process for parents to renew their students' scholarship that, beginning for the 2025-2026 school year, must begin February 1 of the prior school year and end April 30 of the prior school year. A student's renewal is contingent upon an eligible private school providing confirmation of the student's admission. The process must require that parents confirm that the scholarship is being renewed or declined by May 31.
- Establishing a process for parents applying for a new scholarship that, beginning with the 2025-2026 school year, must begin no earlier than February 1 of the prior school year and ends on November 15. The

¹⁴ See, https://edr.state.fl.us/Content/conferences/publicschools/pre-12_conferencereport.pdf (last visited March 21, 2025).

¹⁵ S. [1002.394\(11\), F.S.](#)

¹⁶ S. [1002.395\(1\)\(f\), F.S.](#)

¹⁷ AAA Scholarship Foundation, <https://www.aaascholarships.org/> (last visited March 18, 2025).

¹⁸ Step Up for Students, <https://www.stepupforstudents.org/> (last visited March 18, 2025).

¹⁹ *Id.*

process must require that parents confirm that the scholarship is being accepted or declined by December 15.

- Awarding scholarships in priority order based on income.
- Permitting eligible students to use scholarship funds for the purposes specified in statute which includes those authorized in a SFO's purchasing handbook.
- Submitting the verified list of students and information requested by the DOE relating to the scholarships and depositing funds into student accounts.
- Documenting each student's eligibility for a fiscal year before granting a scholarship for that fiscal year.
- Committing scholarship funds on behalf of the student for tuition and fees for which the parent is responsible for payment at an eligible private school.
- Establishing a process to collect input and feedback from parents, private schools, and providers before implementing substantial modifications or enhancements to the reimbursement process.

Department of Education

The DOE is tasked with several duties pertaining to the implementation of the FES EO and FES UA scholarships to include:²⁰

- Publishing and updating, as necessary, information about the FES program, including, but not limited to, student eligibility criteria, parental responsibilities, and relevant data.
- Reporting all scholarship students funded through the FEFP, and cross-checking the list of scholarship students submitted by a SFO with the FTE student membership survey data to avoid duplication.
- Notifying the SFOs of the deadlines for submitting the verified list of eligible scholarship students.
- Requiring each SFO to verify eligible expenditures before the distribution of funds for any expenditures made pursuant to current law.
- Notifying a SFO that scholarships may not be awarded in a school district in which the award will exceed 99 percent of the school district's share of state funding through the FEFP as calculated by the DOE.
- Requiring quarterly reports by a SFO which must include, at a minimum:
 - Number of students participating in the program.
 - Number of scholarship applications received, the number of applications processed within 30 days after receipt, and the number of incomplete applications received.
 - Demographics of program participants.
 - Disability category of FES UA scholarship students and matrix of service if known.
 - Scholarship amount per student.
 - Total expenditures and the types of providers of services to students.
 - Data related to reimbursement submissions including the average number of days for reimbursement to be reviewed and the average number of days for a reimbursement to be approved.
 - Parent input and feedback collected regarding the program.
- Adjusting payments to eligible SFOs and, when the FEFP is recalculated, adjusting the amount of state funds allocated to school districts through the FEFP based upon the results of the cross-checking.

Since Fiscal Year 2019-2020, the FES program has been funded in the FEFP. The DOE is responsible for reporting, as part of the determination of FTE student membership pursuant to [s. 1011.62\(1\), F.S.](#), all scholarship students for funding in the FEFP.

The DOE is required to cross-check the list of scholarship students submitted by an eligible SFO for payment with the FTE student membership survey data to avoid duplication.²¹ However, when calculating the amount of each school district's state FEFP to withhold, the reported number of scholarship students is not used; instead the DOE uses the payment data file generated by its Office of K-12 School Choice.

The following chart shows the resulting differences between these two data sources. Column 1 shows the amount of the state FEFP associated with the reported number of scholarship students for funding in the FEFP compared to

²⁰ S. [1002.394\(8\), F.S.](#)

²¹ *Id.*

the amount of state FEFP withheld (column 2) using the payment data file. Column 3 shows the difference between columns 1 and 2:

Fiscal Year²²	Amount Based on Reported FES FTE	Amount State FEFP Withheld	Difference
	Column 1	Column 2	Column 3
2019-20	\$117,169,942	(\$102,864,030)	\$14,305,912
2020-21	\$220,547,038	(\$220,409,122)	\$137,916
2021-22	\$775,315,560	(\$792,101,625)	(\$16,786,065)
2022-23	\$1,273,041,031	(\$1,311,503,892)	(\$38,462,861)
2023-24	\$1,936,037,157	(\$2,027,861,532)	(\$91,824,375)
2024-25	\$3,139,321,681	(\$3,187,329,803)	(\$48,008,122)

As a result of using two different data sources, the number of FES FTE students reported for funding in the FEFP does not match the amount of state funding withheld to pay for these scholarship students.

[Florida Tax Credit \(FTC\) Scholarship Program](#)

The FTC scholarship program was created in 2001 and enables taxpayers to make private, voluntary contributions to a SFO, to expand educational opportunities for families that have limited financial resources, and is intended to enable Florida’s children to achieve a greater level of excellence in this education.²³ The tax credit is equal to 100 percent of the eligible contributions made.²⁴ An eligible SFO uses these contributions to award and fund scholarships for the cost of tuition and fees at an eligible private school.

For the FTC scholarship, a student is eligible if the student is:²⁵

- A resident of this state or the dependent child of an active duty member of the United States Armed Forces who has received permanent change of station orders to this state or, at the time or renewal, whose home of record or state of legal residence is Florida; and
- Eligible to enroll in kindergarten through grade 12 in a Florida public school.

Priority must be given in the following order:²⁶

- A student whose household income level does not exceed 185 percent of the FPL or who is in foster care or out-of-home care.
- A student whose household income levels exceed 185 percent of the FPL, but does not exceed 400 percent of the FPL.

Prior to 2023, an eligible SFO used the contributions to award and fund scholarships for only the cost of tuition and fees at an eligible private school. The 2023 Legislature expanded the eligible use of a funded scholarship to include the personalized education program or PEP.²⁷

A PEP is defined as the sequentially progressive instruction of a student directed by his or her parent to satisfy the attendance requirements of [s. 1003.01\(16\), F.S.](#), and [s. 1003.21\(1\), F.S.](#), while registered with an eligible SFO.²⁸ Students in a PEP are provided access to the same programs and services as home education program students.

²² For Fiscal Years 2019-2020 through 2023-2024, data is from the final calculation of the corresponding FEFP. For Fiscal Year 2024-2025, the data is from the 3rd calculation of the FEFP.

²³ S. [1002.395\(1\)\(b\), F.S.](#)

²⁴ S. 220,1875(1), F.S., [s. 212.099\(2\), F.S.](#), and [s. 1002.395\(5\), F.S.](#)

²⁵ S. 1002.395(3)(b)1., F.S.

²⁶ S. 1002.395(3)(b)2., F.S.

²⁷ Ch. 2023-16, L.O.F.

²⁸ S. [1002.01\(2\), F.S.](#)

A PEP parent interested in applying for a FTC scholarship must sign an agreement with the eligible SFO and annually submit a sworn compliance statement to the SFO to satisfy or maintain eligibility, including eligibility to receive and spend scholarship funds by:²⁹

- Affirming that the program funds are used only for authorized purposes servicing the student’s educational needs and that they will not receive a payment, refund, or rebate of any funds.
- Affirming that the parent is responsible for all eligible expenses in excess of the amount of the scholarship and for the education of his or her student.
- Submitting a student learning plan to the eligible SFO and revising the plan at least annually before scholarship renewal.
- Requiring his or her student to take a nationally norm-referenced test identified by the DOE, or a statewide assessment, and providing assessment results to the eligible SFO before the student’s scholarship renewal.
- Complying with the eligible SFO’s application and renewal processes and requirements.
- Procuring the services necessary to educate the student.

Statute specifies the number of FTC scholarships to eligible students enrolled in a PEP as follows:³⁰

- For the 2023-2024 school year, no more than 20,000 scholarships could be funded.
- For the 2024-2025 through 2026-2027 school years, the number of funded scholarships may increase by 40,000 each year.
- Beginning with the 2027-2028 school year and thereafter, there is no statutorily-defined limit to the growth rate of the PEP scholarship.

The following charts shows the number of FTC scholarship students funded since Fiscal Year 2019-2020:

Fiscal Year	FTC Private School	FTC PEP	Total
2019-20	111,219	N/A	111,219
2020-21	106,112	N/A	106,112
2021-22	85,612	N/A	85,612
2022-23	100,025	N/A	100,025
2023-24	127,539	19,454	146,993
2024-25	53,466	57,006	110,472

[Florida Education Finance Program \(FEFP\)](#)

The FEFP is the state’s formula to appropriate funds to school districts for kindergarten through grade 12 public school operations, which includes charter schools, and to fund the FES program. The FEFP is composed of state and local revenues and takes into account various factors such as the individual educational needs of students, the local property tax base, the costs of educational programs, and certain cost differentials.³¹

State FEFP revenues are derived from the following three sources:³²

- General Revenue Fund – comprised of several state taxes and selected fees; the state’s sales tax is the primary source of general revenue.
- Educational Enhancement Trust Fund (EETF) – comprised of the net proceeds from the Florida Lottery and the tax proceeds on slot machines in Broward and Miami-Dade counties.
- State School Trust Fund (SSTF) – comprised of revenue from unclaimed property that has escheated to the state.

Local FEFP revenue is derived almost entirely from property taxes levied by Florida’s 67 counties, each of which constitutes a school district. To participate in the state allocation of FEFP funds, a school district must levy the

²⁹ S. [1002.395\(7\)\(b\), F.S.](#)

³⁰ S. 1002.395(6)(d)1., F.S.

³¹ Florida Department of Education, 2024-25 Funding for Florida School Districts (available at <https://www.fldoe.org/core/fileparse.php/7507/urlt/fefpdist.pdf>).

³² *Id.*

millage rate set for its required local effort (RLE) from property taxes.³³ The Legislature sets the aggregate RLE amount in the General Appropriations Act (GAA). Each school district's share of this amount is based on the school district's certified property tax valuations, and each school district's required millage rate as established by the Commissioner of Education.³⁴

In addition to the RLE millage, each school district is authorized to levy a nonvoted current operating discretionary millage.³⁵ The Legislature annually prescribes in the GAA the maximum amount of millage a school may levy.³⁶ For Fiscal Year 2024-2025, the Legislature prescribed 0.748 as the maximum millage rate.³⁷

The DOE is required to distribute state FEFP funds to school districts on or about the 10th and 26th of each month.³⁸ For purposes of this distribution, the FEFP is calculated five times throughout the year as follows:³⁹

- 1st Calculation (also referred to as the conference calculation) is completed by the Legislature and used to fund the FEFP in the GAA. The July 10th FEFP distribution is based on this calculation.
- 2nd Calculation is completed upon receipt of the certified tax roll from the Department of Revenue. The July 26th through January FEFP distributions are based on this calculation.
- 3rd Calculation is completed upon receipt of school districts' October FTE membership survey. The January through April FEFP distributions are based on this calculation.
- 4th Calculation is completed upon receipt of school districts' February FTE membership survey. The April through June FEFP distributions are based on this calculation.
- 5th Calculation (also referred to as the final calculation) is completed upon receipt of school districts' June FTE membership survey. Prior year adjustments are completed in the following fiscal year based on a comparison of this final calculation to the 4th calculation.

In addition to the 67 school districts, the Florida Virtual School⁴⁰, the state's developmental research (laboratory) schools⁴¹ and Florida College System institution-sponsored charter schools⁴² are funded in the FEFP.

The FEFP is comprised of two main parts: base FEFP funding and categorials.

Base FEFP Funding

The initial step in calculating the base FEFP funding is to convert unweighted FTE (UFTE) into weighted FTE (WFTE). There are two general types of weights:

- Program cost factors – weights used to assure that each program funded in the FEFP receives an equitable share of funds in relation to its relative cost per student.⁴³ Through the annual cost report, school districts report the expenditures for each program.⁴⁴ This calculation weights the FTE to reflect the relative costs of the programs, as represented by the program cost factors.⁴⁵
- Add-on weights – weights used to incentivize and reward school districts that offer courses that are academically rigorous or supportive of career development or address a specific small school district need.⁴⁶

³³ S. [1011.71\(1\), F.S.](#)

³⁴ S. [1011.62\(4\), F.S.](#)

³⁵ S. [1011.71\(1\), F.S.](#)

³⁶ *Id.*

³⁷ Fiscal Year 2024-2025 General Appropriations Act, ch. 2024-231, L.O.F.

³⁸ S. [1011.66, F.S.](#)

³⁹ S. [1011.62\(1\)\(a\), F.S.](#)

⁴⁰ S. [1002.37\(3\), F.S.](#)

⁴¹ S. [1002.32\(9\), F.S.](#)

⁴² S. 1002.33(17)(b)2.a., F.S.

⁴³ S. [1011.62\(1\)\(c\), F.S.](#)

⁴⁴ *Supra*, note 28.

⁴⁵ *Supra*, note 28.

⁴⁶ S. [1011.62\(1\), F.S.](#)

Specific to the add-on weights, the following chart provides details on each weight to include the additional amount each weight is generating in the 3rd calculation of the Fiscal Year 2024-2025 FEFP:

Type	Weight Value	Additional Funding Generated per FTE	Description
Advanced Placement (AP)	0.16	\$865	Student in each AP course who earns a score of 3 or higher on the College Board AP examination.
	0.3	\$1,622	Student who receives a College Board AP Capstone Diploma and meets the requirements for a standard high school diploma.
International Baccalaureate (IB)	0.16	\$865	Student enrolled in an IB course who earns a score of 4 or higher on a subject examination.
	0.3	\$1,622	Student who earns an IB diploma.
Advanced International Certificate of Education (AICE)	0.08	\$433	Student enrolled in a half-credit AICE course who earns a score of "E" or higher on a subject examination.
	0.16	\$865	Student enrolled in a full-credit AICE course who earns a score of "E" or higher on a subject examination.
Dual Enrollment	0.08	\$433	Student who is not enrolled in an early college program who completes a general education core course through dual enrollment with a grade of "A".
	0.08	\$433	Student who completes a career course through dual enrollment with grade of "A" in a pathway that leads to an industry certification that is included on the CAPE Industry Certification Funding List.
	0.16	\$865	Student who is enrolled in an early college program, who completes a general education core course through dual enrollment with a grade of "A" or better.
	0.3	\$1,622	Student who receives an associate degree through dual enrollment with a 3.0 grade point average or better.
Early High School Graduation	0.25	\$1,352	Student who graduates one semester in advance of his or her cohort.
	0.5	\$2,704	Student who graduates one year or more in advance of his or her cohort.
CAPE	0.025	\$135	CAPE Digital Tool certificate earned by a student in elementary or middle school grades.
	0.1	\$541	Student who is issued a CAPE industry certification that does not have a statewide articulation agreement for college credit approved by the SBE.
	0.2	\$1,081	Student who is issued a CAPE industry certification that has a statewide articulation agreement for college credit approved by the SBE.
CAPE	0.3	\$1,622	Student completes at least three courses and an industry certification in a single career and technical education program or program of study.
	0.5	\$2,704	Student completes CAPE Acceleration Industry Certifications that articulate for 15 to 29 college credit hours.
	1.0	\$5,407	Student completes CAPE Acceleration Industry Certifications that articulate for 30 or more college credit hours.
ESE Supplement		\$5,479 per WFTE	Districts with fewer than 10,000 FTE and fewer than three exceptional student education support levels IV and V students. Limited to the statewide value of 43.35 weighted FTE. Value for a district cannot exceed three FTE for each of the support levels.

Type	Weight Value	Additional Funding Generated per FTE	Description
Isolated Schools		\$5,498 per WFTE or \$15,119 per UFTE	Districts that levy the maximum nonvoted discretionary millage, exclusive of millage for capital outlay purposes levied pursuant to s. 1011.71(2), F.S. , may calculate FTE by multiplying the number of unweighted FTE times 2.75.

Once all UFTE have been converted to WFTE, the calculation of the base FEFP funding is completed by multiplying the WFTE times the base student allocation and the comparable wage factor and small district factor, if applicable.⁴⁷

The second main part of the FEFP is referred to as categoricals which are individual allocations provided in the FEFP. There are two types of categoricals:

- Categoricals that have either a district- or student-eligibility requirement in order for the school district to receive the funds.
- Categoricals that have a statutorily-established funding policy that directs how the funds must be used.

There are 11 categoricals funded in the Fiscal Year 2024-2025 FEFP.⁴⁸

Categorical	Statute	Fiscal Year Established	Eligibility Requirement
0.748 Mills Discretionary Compression	s. 1011.62(5), F.S.	1999-2000	School districts that levy the full 0.748 mills but generate an amount per unweighted FTE that is less than the state average per unweighted FTE.
DJJ Supplemental Allocation	s. 1011.62(9), F.S.	2007-2008	Students enrolled in a juvenile justice education program.
Educational Enrichment Allocation	s. 1011.62(7), F.S.	2023-2024	Funds provided to assist school districts in providing educational enrichment activities and services that support and increase the academic achievement of kindergarten through grade 12 students.
ESE Guaranteed Allocation	s. 1011.62(8), F.S.	2000-2001	Students whose level of support is less than Support Levels IV and V and kindergarten through grade 8 gifted students.
Federally Connected Student Supplement	s. 1011.62(10), F.S.	2015-2016	School districts eligible for the federal Impact Aid program.
Mental Health Assistance Allocation	s. 1011.62(13), F.S.	2018-2019	Funds provided to assist school districts to establish or expand school-based mental health care.
Safe Schools Allocation	s. 1011.62(12), F.S.	2018-2019	Funds provided to assist school districts in compliance with s. 1006.07, F.S. , through 1006.12, F.S. , with priority given to establishing a school resource officer program pursuant to s. 1006.12, F.S.
State-funded Discretionary Contribution	s. 1011.62(6), F.S.	1998-1999	Funds provided to Florida Virtual School, the developmental research schools, and Florida College System institution-sponsored charter schools in lieu of the discretionary local tax revenue.

⁴⁷ *Id.*

⁴⁸ *Supra*, note 28.

Categorical	Statute	Fiscal Year Established	Eligibility Requirement
Student Transportation	s. 1011.68, F.S.	1981-1982	Student in kindergarten through grade 12, migrant students, and students in exceptional student programs below kindergarten who are eligible to receive transportation to school.
State-funded Discretionary Supplement	s. 1011.62(16), F.S.	2023-2024	Funds provided to students awarded a FES scholarship in lieu of the discretionary local tax revenue.
Class Size Reduction	s. 1003.03, F.S.	2003-2004	Funds provided to assist school districts to maintain required class size maximums.

BILL HISTORY

COMMITTEE REFERENCE	ACTION	DATE	STAFF DIRECTOR/ POLICY CHIEF	ANALYSIS PREPARED BY
Orig. Comm.: PreK-12 Budget Subcommittee	11 Y, 2 N	3/25/2025	Potvin	Potvin
Budget Committee			Pridgeon	Potvin