

The \$3,738 Scholarship Gap

Measuring the
Scholarship Funding
Shortfall in Florida

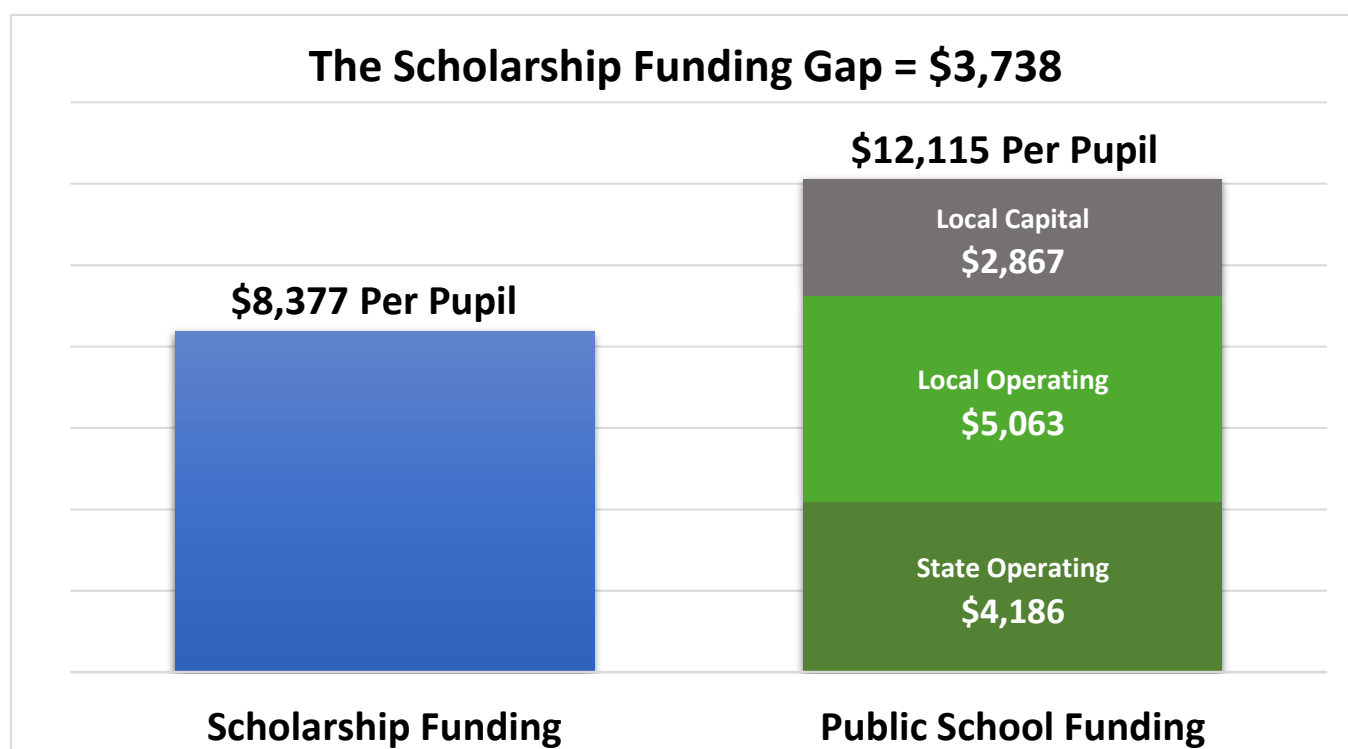
Authors
Gabriel Aaronson
Danny Aqua
Ben Scafidi

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1. EXECUTIVE SUMMARY

This report analyzes whether Florida scholarship students are receiving their proportional share of K–12 education funding compared to public school students. It examines how funding is calculated for both groups and quantifies the resulting funding gap.

Florida’s scholarship programs (FTC, FES-EO, FES-UA) are designed to **provide proportional funding to scholarship students** who generally attend nonpublic or home school. Scholarship funding is tied to the Florida Education Finance Program (FEFP) formula.

However, **scholarship students do not receive funding from major local revenue sources**, including: Capital Outlay Millage (up to 1.75 mills); Voter-Approved Operating Millage (up to 1.0 mill); Local sales surtaxes for education infrastructure (up to 1.5%); and Developer Impact Fees.

In the 2023–2024 school year, public school districts received: \$11.93 billion in **state operating revenues** (\$4,186 per pupil); \$14.43 billion in **local operating revenues** (\$5,063 per pupil); and \$7.30 billion in **local capital revenues** (\$2,867 per pupil). These state and local dollars total to a statewide average of \$12,115 per public school student. Districts also receive funding from the federal government as well – since that is supposed to be shared equitably with scholarship students, we did not consider federal dollars.

The main findings of this report are:

- The **average funding for public school students** from state and local sources was **\$12,115 per pupil**
- The **average award for scholarship recipients** was **\$8,377 per pupil**,
- This leaves a **funding gap of \$3,738 per student** in 2023-24 (see figure 1, on cover)
- **The funding gap has grown over time**, and will likely continue to grow wider in the future
- The state should begin a process to **identify policy options to close the funding gap**

2. BACKGROUND ON FLORIDA SCHOLARSHIP PROGRAMS.

The state of Florida currently operates three programs that provide funding for students to access educational options out of the public school system:

- **Florida Tax Credit Program (FTC):** Which allows corporations to donate to a scholarship- organization and receive an equal amount off their end-of-year tax bills.
- **Florida Empowerment Scholarship Program – Educational Options (FES-EO):** Which provides funding into an educational savings bank account for each student not enrolled in a public school.
- **Florida Empowerment Scholarship Program – Unique Abilities (FES-UA):** Which provides funding into an educational savings account for special needs students not enrolled in a public school.

For each of these programs, scholarships can be spent on a range of educational expenses, including tutoring, enrichment programs, educational technology, and scholarships to attend nonpublic schools. While there are no income limits to participate in these programs, a student can enroll in just one of these programs each year.

3. HOW FLORIDA K-12 EDUCATION FUNDING IS CALCULATED.

The amount of scholarship funding a student receives in Florida is based on the funding formula for public schools under the Florida Education Finance Program (FEFP). In Section 3.1, we will list and briefly explain each of the state and local funding streams available to public schools, and in Section 3.2 we will briefly explain how scholarship funding is calculated for scholarship students.

3.1. HOW PUBLIC SCHOOL FUNDING IS CALCULATED.

In Florida, public education is funded by a combination of state taxes (mostly from sales taxes), local taxes (mostly from property taxes), and federal grant funding.

The Florida Education Finance Program (FEFP) is Florida’s formula for calculating how much state and local education funding each school district receives each year. There are several components to FEFP:

- **Target FEFP Funding Amount** – First, each school district is assigned a target FEFP funding amount for the entire school year. The figure is calculated based on the number of public school students, a variety of cost factors (e.g. cost of living differences across counties), and the level of student need in the district (e.g. weightings for grade level and the number of students with special needs).¹

¹These student weightings for the 2024-2025 school year can be found on page 13 of the [2024-2025 Funding for Florida School Districts](#) publication by the FL Department of Education.

- **Local Funding Share** - Next, each district funds (via property taxes) a percentage of the Target FEFP Funding amount based on the size of their property tax base. Wealthier school districts pay more, while poorer districts pay less.
- **State Funding Share** - Finally, each district receives state funds equal to the difference between the target per pupil amount on the one hand, and the local funding share on the other.

Important for our purposes in this report, in addition to their State Funding Share of FEFP school districts also receive additional state funding streams called “categorical funding.” Categorical funding levels are set annually in the state budget and include:

- *Class Size Reduction Allocation* - State funding to help districts meet the constitutional limits on public school class sizes.
- *DJJ Supplemental Allocation* - Funding to help cover the costs for students in Department of Juvenile Justice education programs.
- *Mental Health Assistance Allocation* - Funding for school-based mental health services—such as counselors, social workers, crisis intervention, and evidence-based support.
- *Safe Schools Allocation* - Funding to improve school safety — with priority to provide schools with resource officers.
- *Student Transportation Allocation* - Funding to bus eligible students.
- *Federally-Connected Student Supplement* - Supplemental funding for students living on federal land (military, NASA, Indian lands), which may not generate local property taxes.
- *State-Funded Discretionary Contribution* - Funding to cover the portion of non-voted discretionary millage revenue for lab schools and Florida Virtual School that cannot be raised locally, ensuring they receive a state-funded matching contribution.
- *Exceptional Student Education Guaranteed Allocation* - Funding to provide services for students who qualify for additional services, but whose disability is not severe enough to obtain a multiple of the base level of funding.
- *Discretionary Millage Supplement* - Supplemental funding for districts whose 0.748 mill levy would result in a number below the state average.
- *Educational Enrichment Allocation* - Funding to assist school districts in providing educational enrichment activities and services—such as extended year instruction, tutoring, and afterschool programs—to support and increase K–12 student academic achievement.

In addition to the FEFP funding, school districts are also permitted to raise additional funds locally for education purposes, including:

- **Non-Voted Current Operation Discretionary Millage** – School boards may optionally impose an extra property tax of up to 0.748 mills (i.e. 0.0748% of a property's value) to fund public school operations.²
- **Non-Voted Capital Outlay and Maintenance Millage** – School boards may optionally impose an extra property tax of up to 1.75 mills (i.e. 0.175% of a property's value) to fund building construction, renovation, and upkeep.³
- **Voted Current Operation Millage** – If voters approve via a ballot measure, then school boards may optionally impose an extra property tax of up to 1.0 mill (i.e. 0.1% of a property's value) to fund public school operations.⁴
- **Voted Capital Outlay Sales Tax** – If voters approve via a ballot measure, then school boards may optionally impose an extra sales tax of 0.5% to fund fixed capital expenditures.⁵
- **County Discretionary Sales Surtax** - If voters approve via a ballot measure, then counties may optionally impose an extra sales tax of 1.0% to fund infrastructure for a range of public services, including schools.⁶
- **Impact Fees** – Local governments can issue one-time charges for property developers to cover the cost of expanding local infrastructure, including local schools.⁷

Thus, public school districts in Florida receive myriad streams of funding from the state – in addition to the funding they receive from the FEFP. Further, districts also receive funding from several streams of locally generated funding as well. Next, we show how scholarship funding is calculated, and how students receiving scholarships do not receive a proportional share of many of the state and local funding streams listed above.

3.2. HOW SCHOLARSHIP FUNDING IS CALCULATED.

The FEFP per pupil target funding amounts serve as the basis for how much funding non-public school students receive under the FTC, FES-EO, and FES-UA programs. Notably, most of the non-FEFP funding sources that public school districts receive (which are listed above) are not included in funding for scholarship students.

Under current Florida law, Section 1002.394(12)(a)(1) sets the student scholarship funding amounts for the **FTC and FES-EO programs** at:⁸

² Authorized by Florida Statutes [§1011.71\(1\)](#).

³ Authorized by Florida Statutes [§1011.71\(2\)](#), which permits up to 1.5 mills, and [§1011.71\(3\)](#), which permits an additional 0.25 mills if a district has a critical need for additional funding.

⁴ Authorized by Florida Statutes [§1011.73\(1\)](#).

⁵ Authorized by Florida Statutes [§212.055\(6\)](#).

⁶ Authorized by Florida Statutes [§212.055\(2\)](#).

⁷ Authorized by Florida Statutes [§163.31801\(2\)](#).

⁸ The text of Florida Statutes [1002.394\(12\)\(a\)\(1\)](#) is: *The calculated scholarship amount for a participating student determined eligible pursuant to paragraph (3)(a) shall be based upon the grade level and school district in which the student was assigned as 100 percent of the funds per unweighted full-time equivalent in the Florida Education Finance Program for a student in the basic program established pursuant to s. 1011.62(1)(c)1., plus a per-full-time equivalent share of funds for the categorical programs established in s. 1011.62(5), (7)(a), and (16), as funded in the General Appropriations Act.*

- 100% of the funds a base pupil, based on their grade level, would have generated for their school district under the Florida Education Finance Program – **PLUS**
 - A proportional share of the *State-Funded Discretionary Supplement*, a state program to match what public school students receive from the “Current Operation Non-Voted Discretionary Millage” (the 0.748 mills mentioned above) that districts may levy, as well as certain categories of state funding that are not shared with scholarship students.
 - A proportional share of the *Educational Enrichment Allocation*, a state program to provide supplemental academic instruction and enrichment activities—during or beyond the regular 180-day school year—to support and increase the academic achievement of K–12 students.
 - A proportional share of the *Discretionary Millage Supplement*, a state program to equalize per-student funding across districts by supplementing local discretionary property tax revenues in lower-wealth districts using state funds.

Under Florida law, Section 1002.394(12)(b)(2)-(3), FES-Unique Abilities scholarship recipients also receive a proportional share of the Exceptional Student Education Guaranteed allocation. This is a state funding program to support the additional cost of educating students with special needs.

3.3. THE DISCREPANCY.

Carefully comparing the revenue sources for public school and scholarship students in Florida, we identify one state and five local revenue streams for public school students that are not shared with scholarship students:

Table 1: Revenue Sources Shared with Scholarship Students

Revenue Source	Description	Public School Students Access?	Scholarship Students Access?
FEFP State Funding Share	State share of the FEFP funding formula.	Yes	Yes, except for the following categoricals: DJJ Supplemental Allocation, Mental Health Assistance Allocation, Safe Schools Allocation, Student Transportation Allocation, Federally-Connected Student Supplement, State-Funded Discretionary Contribution
FEFP Local Funding Share	Local share of the FEFP funding formula.	Yes	Yes. The state government contributes an amount to each scholarship student equal to the local funding share that the student would have generated under the FEFP

State Class Size Reduction Allocation Categorical	State funding to enforce constitutional limits on public school class sizes.	Yes	No
Local Non-Voted Current Operation Discretionary Millage	Up to 0.748 mills in local property tax for school operating costs.	Yes	Yes <i>Compensated to nonpublic students via the State-Funded Discretionary Supplement categorical</i>
Local Non-Voted Capital Outlay and Maintenance Millage	Up to 1.75 mills in local property tax for school capital costs.	Yes	No
Local Voted Current Operation Millage	Up to 1.00 mills in local property tax for school operating costs.	Yes	No
Local Voted Capital Outlay Sales Tax	Up to 0.5% in local sales tax for school capital costs.	Yes	No
Local County Discretionary Sales Surtax	Up to 1.0% in local sales tax for public service infrastructure costs.	Yes	No
Local Impact Fees	One-time developer fees to cover growing local infrastructure needs.	Yes	No

In each of these six cases, shaded in red on the right hand side of Table 1, there are strong arguments as to why they should be shared with scholarship students as well.

In the case of the **Class Size Reduction Allocation Categorical**, reducing class sizes is equally important for both public and scholarship students. While public schools have mandated class sizes and nonpublic and home schools do not, both should receive these extra funds to deliver the benefits of small classes for all students.

In the case of the **Voted Current Operation Millage**, these are funds that local taxpayers voluntarily raise to support K-12 education operations. All property taxpayers – regardless of whether they have children in the public schools – pay these taxes, and all students should benefit from these local education funds. Indeed, the state acknowledges this point and matches the local Non-Voted Current Operation Discretionary Millage receipts for scholarship students via the State-Funded Discretionary Supplement categorical. Why should the Voted Current Operation Millage be different?

In the case of the **Non-Voted Capital Outlay Millage, Voted Capital Outlay Sales Tax, County Discretionary Sales Surtax, and Impact Fees**, these are funds that local governments raise to support K-12 building construction and maintenance. All schools –

public and nonpublic – require buildings to operate. These local funding sources should therefore be shared among all students.

More broadly, many Florida school districts have seen massive funding growth in recent years as property values and sales tax receipts increased sharply thanks to a large influx of new residents. From 2018-2019 to 2023-2024, five of the local school revenue sources that should be shared with scholarship students increased from \$13.98 billion to \$20.39 billion. That’s a 46% increase over five years, or more than twice the rate of inflation.⁹ During this period, enrollment in Florida public schools increased by just under 1%.

Table 2: Five-Year Change in Local School Tax Revenues

Revenue Code ¹⁰	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
<i>District School Taxes</i> 3411	9,626M	10,405M	10,731M	11,144M	12,328M	13,087M
<i>District Local Capital Improvement Tax</i> 3413	2,884M	3,056M	3,254M	3,422M	4,079M	4,722M
<i>County Local Sales Tax</i> 3418	265M	248M	288M	367M	394M	404M
<i>School District Local Sales Tax</i> 3419	749M	863M	972M	1,372M	1,446M	1,484M
<i>Impact Fees</i> 3496	459M	485M	582M	780M	678M	695M
Total Local School Revenues	13,982M	15,059M	15,826M	17,084M	18,925M	20,392M

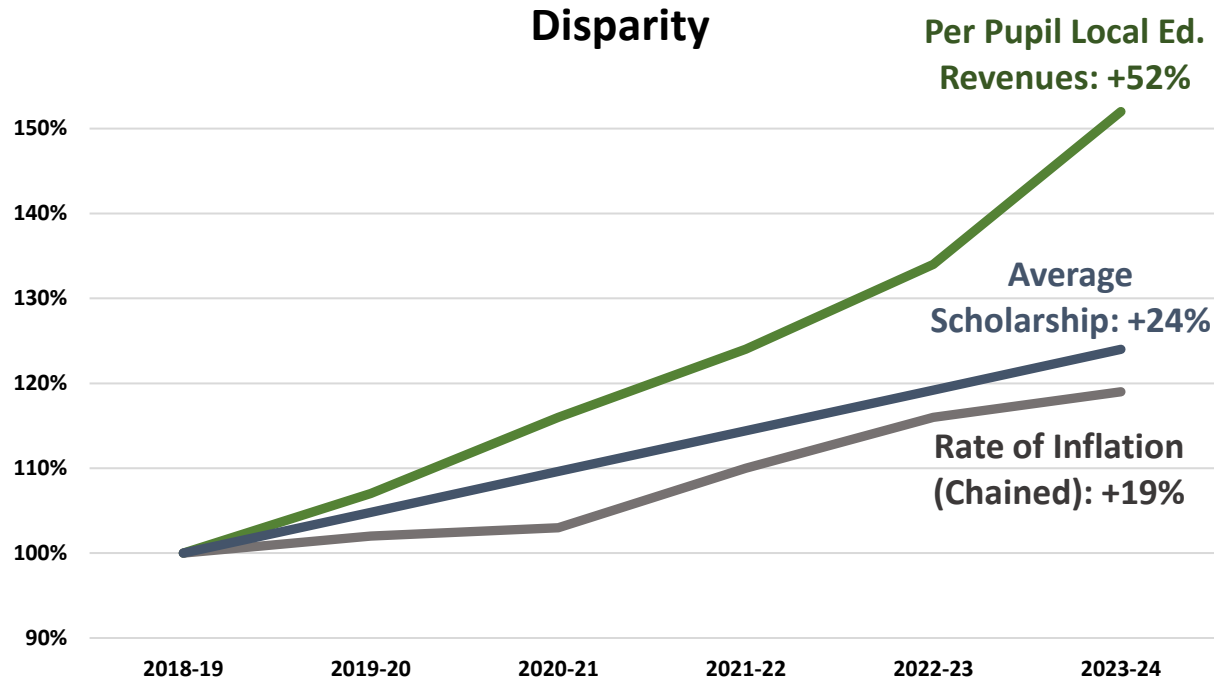
The windfall in Florida education funding should have benefited all residents and students, but it did not. Over the same five years, the average scholarship award for scholarship recipients increased from \$6,732 to \$8,377.¹¹ That’s a 24% increase – a bit above the rate of inflation and half the rate of increase in local educational tax revenues (see Figure 2).

⁹ Per the [Federal Reserve Bank of St. Louis website](#), chained CPI from January 2019 to January 2024 increased by 19% - a third as fast as local revenues for school districts.

¹⁰ Note that two local revenue codes were excluded from this table. “District Voted Additional Operating Tax” (revenue code 3414) was not reported by districts to FL DOE until the 2023-2024 school year, and therefore no comparison could be made to earlier years for this revenue code. “District Voted Additional Capital Improvement Tax” (revenue code 3415) was not included because no school districts levied this voluntary voted tax during the five year period.

¹¹ The 2018-19 figure is based on FL DOE program documentation indicating a total of \$989 million in scholarship awards for 146,965 students across the Florida Tax Credit, McKay Scholarship, and Gardiner scholarship programs. The 2023-2024 figure is based on our analysis in Section 4.

Figure 2: Scholarship and Local Funding Growth Disparity



4. QUANTIFYING THE DISCREPANCY.

4.1. METHODOLOGY.

Each year, school districts are required to report their revenues and expenses to the Florida Department of Education using the School District Annual Financial Reports (AFR) system. Using this data and data on average scholarships per scholarship student, we quantify the discrepancy between state and local funding provided to public school districts and the funding provided to scholarship students.

As shown below in Table 3, for each school district, we identified nine revenue sources from the School District Annual Financial Reports (AFR) and grouped them into three analytical buckets as follows: state operating revenues, local operating revenues, and local capital revenues.¹²

Table 3: Revenue Sources Included in Our Analysis

Revenue Source	Annual Financial Reports (AFR) Account Number	Analytical Grouping
FEFP State Funding Share	3310	State Operating Revenues

¹² These reports can be accessed on the FL DOE website "[School District Annual Financial Reports](#)" web page.

Class Size Reduction Allocation Categorical	3355	
FEFP Local Funding Share	Both included under 3411	Local Operating Revenues
Non-Voted Current Operation Discretionary Millage		
Voted Current Operation Millage	3414	
Non-Voted Capital Outlay and Maintenance Millage	3413	Local Capital Revenues
Voted Capital Outlay Sales Tax	3419	
County Discretionary Sales Surtax	3418	
Impact Fees	3496	

We then calculated per pupil values for each analytical grouping (State Operating, Local Operating, Local Capital) by dividing the total funding in these buckets by the number of public school students to whom the funding amounts are relevant. Public school enrollment was drawn from the FL DOE Advanced Education Reports tool.¹³ Since different buckets have different sets of beneficiaries, we use different divisors for each to arrive at per pupil numbers.

Table 4: Divisors for Per Pupil Calculations

Analytical Grouping	To get per pupil, we divide by:	Rationale
State Operating Revenues	K-12 Public School Enrollment (Including Charter + Traditional Public Schools)	State operating funds are used to fund both traditional public and charter schools.
Local Operating Revenues	K-12 Public School Enrollment (Including Charter + Traditional Public Schools)	State operating funds are used to fund both traditional public and charter schools.
Local Capital Revenues	PreK-12 Public School Enrollment (Traditional Public Schools Only)	Local capital funds are spent on preschool construction and maintenance as well as traditional public schools. Only a minimal amount of these funds were shared with Charter Schools in FY23-24. ¹⁴

¹³ Accessible to the public on the [FL DOE website](#).

¹⁴ Starting in the 2023-2024 school year, a small portion of local capital funds were indeed shared with charter schools – about 0.8% of locally-raised capital funds statewide according to the [2023-2024 Local Capital Improvement Revenue for Eligible Schools](#) memo from the FL DOE. We subtracted this amount

This tabulation resulted in an average per pupil amount for each school district for the state operating, local operating, and local capital revenues that – notionally – should all be shared with scholarship students.

We then compared this total of per pupil state and local funding provided to school districts with the average scholarship awards for nonpublic students in each district to arrive at an estimate of the discrepancy between what scholarships students receive and what they *should* receive. Step Up for Students provided data on the total number and value of scholarship awards in each school district for the 2023-2024 school year.

4.2. FINDINGS.

In the 2023-2024 school year, Florida public school districts received a total of \$11.93 billion in state operating revenues, raised a total of \$14.43 billion in local operating revenues, and raised a total of \$7.30 billion in local capital revenues.

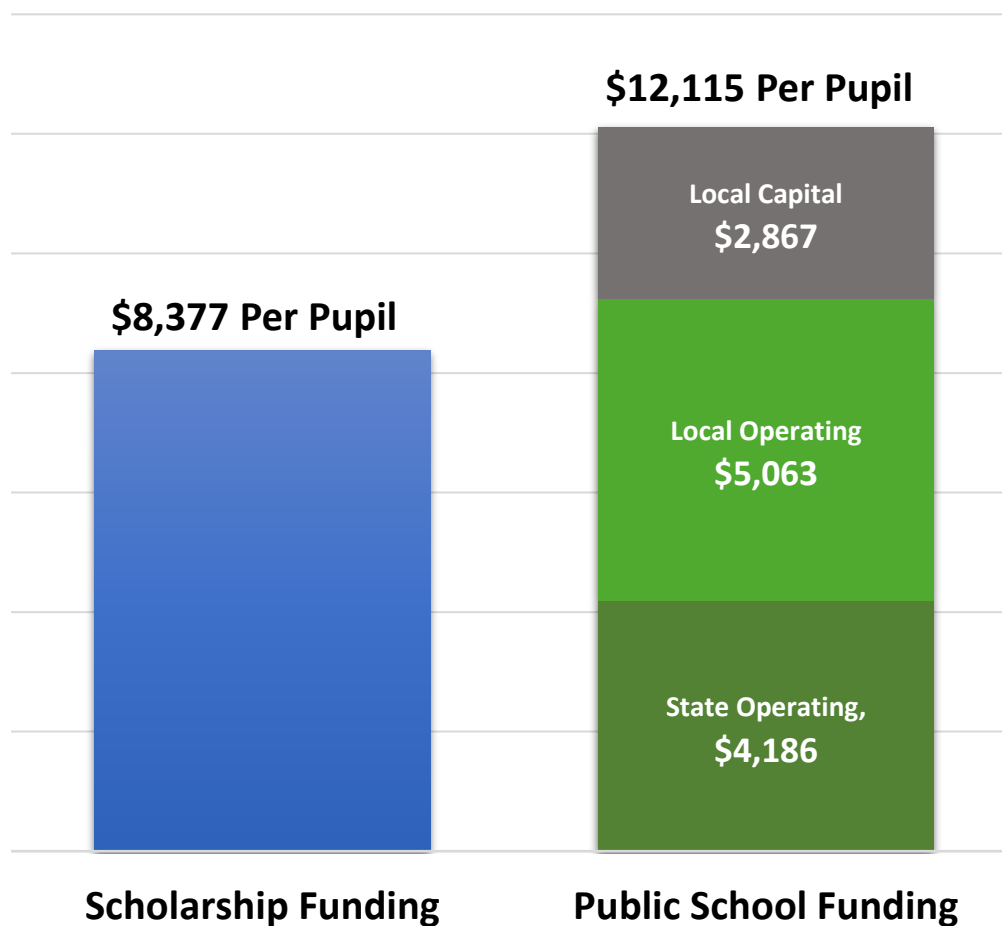
With 2.85 million K-12 students enrolled in charter and non-charter public schools in the 2023-2024 school year (or 2.53 million when including only PreK-12 non-charter schools), Florida districts on average receive:

- **\$12,115 per pupil in Total State and Local Revenues**, comprised of:
 - \$4,186 per pupil in State Operating Revenues
 - \$5,063 per pupil in Local Operating Revenues
 - \$2,867 per pupil in Local Capital Revenues

By contrast, the average scholarship awarded to FTC, FES-UA, and FES-EO scholarship recipients in the 2023-2024 school year was \$8,377. That is \$3,738 below what they should be receiving – 30% lower – if all relevant local and state revenues were shared proportionally with all students.

from the local capital revenues when doing our calculations, and it was therefore appropriate to exclude charter school students from the divisor when calculating per pupil local capital revenues.

**Figure 3: The \$3,738
Scholarship Funding Gap**



4.3. DISCUSSION.

Notionally, scholarship students in Florida are supposed to receive the same level of funding as public school students. However, even considering just state and local operating revenues, scholarship students receive about \$870 less per pupil than public school students. On top of this, districts receive an additional \$2,867 per pupil in capital funds for school buildings that scholarship students do not receive. Adding these two differences together, yields the total funding gap of \$3,738 for scholarship students.

And this discrepancy is primarily because a large portion of local tax revenues for school expenses are distributed among local public and charter schools, but not among scholarship students.¹⁵ As local tax revenues continue to grow thanks to the economic boom in Florida, this discrepancy will only grow.

¹⁵ The discrepancy cannot simply be attributed to higher enrollment of special needs students in public schools compared to private schools. 26% of scholarship students received an FES-Unique Abilities scholarship, which is limited to students with disabilities. According to an FL DOE report, 15.4% of public school students had a disability in the 2023-2024 school year.

Given this disproportional funding for scholarship students, the state should identify policy options to achieve a more proportional distribution of educational funding. These policy options should consider:

- **Sources** – The funding gap could be filled by state funding, local funding, or a combination thereof.
- **Timeframe** – The funding imbalance could be phased in over an extended period to protect government budgets from sudden spending shifts.
- **Hold Harmless** – If local funding is allocated towards this program, then provisions could be included to ensure that only tax revenues over the current funding baseline would be allocated proportionally to all students. The baseline could even be indexed to inflation. That would ensure that no student or school system is left worse off by any policy reforms.

One useful case study for plugging a funding gap in Florida is how the state handled capital funding for charter schools. Before 2021, charter schools received no capital funding from the state or local governments.

In 2021, the state created the Charter School Capital Outlay Program, which initially provided state funding to certain charter schools to match a portion of the local discretionary capital millage funding they would have received if they were district public schools. However, starting in the 2023-2024 school year, the state began shifting the funding burden to the districts themselves. In the first year, 20% of district capital funding had to be shared proportionally with eligible charter schools. This proportion has increased each year and will reach 100% in 2027-2028.

A similar phased approach – possibly with a hold harmless element for local school districts – could be considered here as well.

5. CONCLUSION.

Florida's scholarship programs are intended to provide scholarship students with funding equivalent to what public school students receive.

However, our analysis shows a large and growing gap in funding, driven primarily by the exclusion of scholarship students from key local revenue sources. While these students receive funding based on the FEFP formula and a state-funded supplement, they are not included in the distribution of capital millage, sales surtax proceeds, or voted local operating taxes.

As a result, scholarship students receive on average \$3,738 less per pupil than their public school peers.

This discrepancy is not due to student need or school performance, but simply the structure of local funding. As local revenues continue to grow faster than inflation, this funding gap will only widen.

This funding gap does not include federal revenues given to public school districts that are supposed to be shared with scholarship students but – in fact – often aren't.

Policymakers should explore policy solutions to address this imbalance. These solutions could be designed to ensure funding never goes down for public school students.

Resolving this discrepancy would bring the state closer to achieving fair funding for all students, regardless of where they are educated.

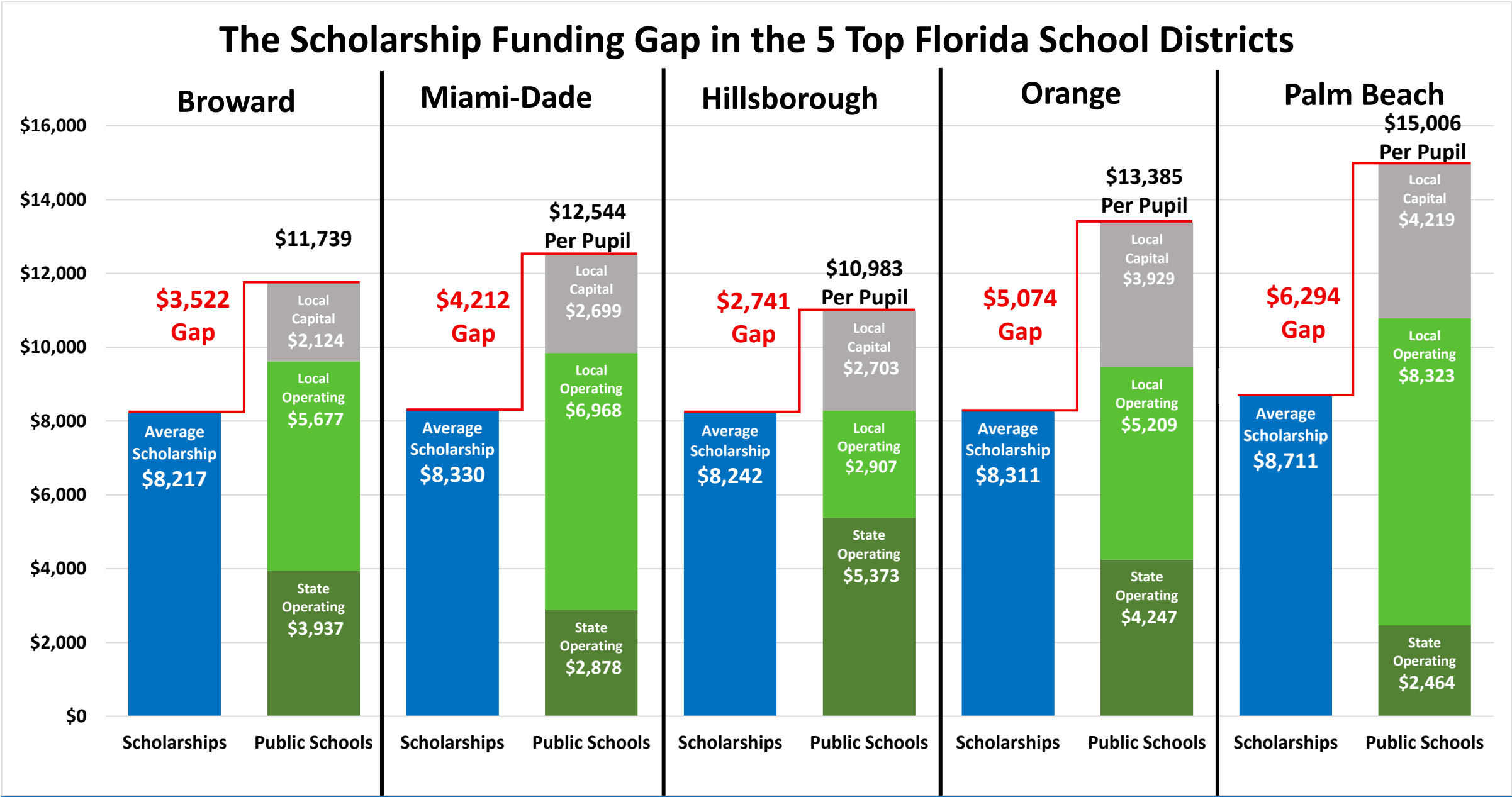
APPENDIX A. SCHOLARSHIP FUNDING GAP CALCULATIONS.

School District	Revenue Sources			23-24 Enrollment		Per Pupil Funding				Average Scholarship	Discrepancy
	State Operating Revenues	Local Operating Revenues	Local Capital Revenues	Public School K-12 Enrollment (Charter + Non-Charter)	Public School PreK-12 Enrollment (Non-Charter)	State Operating Per Pupil	Local Operating Per Pupil	Local Capital Per Pupil	Total Per Pupil	(FTC, FES-UA, & FES-EO)	(Avg. Scholarship minus Total Per Pupil))
Alachua	\$144,460,974	\$116,713,868	\$64,751,843	28,749	27,076	\$5,025	\$4,060	\$2,391	\$11,476	\$8,203	\$3,265
Baker	\$34,981,734	\$6,258,620	\$2,510,775	4,929	5,108	\$7,097	\$1,270	\$492	\$8,858	\$9,122	-\$263
Bay	\$118,783,879	\$119,781,478	\$78,383,712	27,675	23,308	\$4,292	\$4,328	\$3,363	\$11,983	\$9,158	\$2,790
Bradford	\$19,147,093	\$5,695,926	\$2,171,375	2,928	2,968	\$6,539	\$1,945	\$732	\$9,216	\$8,510	\$706
Brevard	\$349,288,777	\$329,034,828	\$192,479,487	73,810	66,170	\$4,732	\$4,458	\$2,909	\$12,099	\$8,518	\$3,572
Broward	\$989,891,399	\$1,427,349,978	\$447,941,556	251,408	208,084	\$3,937	\$5,677	\$2,153	\$11,768	\$8,217	\$3,522
Calhoun	\$16,645,877	\$2,340,405	\$1,632,376	2,051	2,114	\$8,116	\$1,141	\$772	\$10,029	\$10,157	-\$128
Charlotte	\$23,150,358	\$157,624,119	\$47,542,877	16,864	15,978	\$1,373	\$9,347	\$2,976	\$13,695	\$8,731	\$4,934
Citrus	\$70,762,712	\$59,954,189	\$24,482,831	15,889	16,217	\$4,454	\$3,773	\$1,510	\$9,737	\$8,173	\$1,563
Clay	\$258,327,608	\$88,549,691	\$60,861,066	39,351	38,014	\$6,565	\$2,250	\$1,601	\$10,416	\$8,462	\$1,953
Collier	\$62,196,140	\$501,442,347	\$206,113,541	48,282	44,156	\$1,288	\$10,386	\$4,668	\$16,342	\$9,995	\$6,294
Columbia	\$64,387,019	\$17,230,855	\$13,855,893	9,785	9,356	\$6,580	\$1,761	\$1,481	\$9,822	\$8,269	\$1,553
Dade	\$971,795,675	\$2,353,244,794	\$723,418,617	337,719	261,752	\$2,878	\$6,968	\$2,764	\$12,609	\$8,330	\$4,214
DeSoto	\$27,309,268	\$10,356,902	\$4,042,498	4,286	4,336	\$6,372	\$2,416	\$932	\$9,720	\$8,629	\$1,092
Dixie	\$14,155,889	\$3,168,873	\$1,198,178	2,071	2,111	\$6,835	\$1,530	\$568	\$8,933	\$8,746	\$187
Duval	\$648,125,311	\$536,894,415	\$292,806,474	129,094	106,021	\$5,021	\$4,159	\$2,762	\$11,941	\$8,112	\$3,803
Escambia	\$191,740,252	\$120,177,649	\$77,257,434	37,203	36,600	\$5,154	\$3,230	\$2,111	\$10,495	\$7,957	\$2,537
Flagler	\$51,787,348	\$63,385,386	\$45,441,498	13,503	12,752	\$3,835	\$4,694	\$3,563	\$12,093	\$8,266	\$3,813
Franklin	\$1,891,999	\$11,958,396	\$5,349,057	1,206	912	\$1,569	\$9,916	\$5,865	\$17,350	\$9,608	\$7,546
Gadsden	No Data			4,705	4,169	No Revenue Data				N/A	N/A
Gilchrist	\$21,442,024	\$5,279,550	\$1,918,997	2,904	3,054	\$7,384	\$1,818	\$628	\$9,830	\$9,163	\$667
Glades	\$12,509,128	\$4,350,930	\$1,681,408	1,792	1,572	\$6,981	\$2,428	\$1,070	\$10,478	\$8,982	\$1,481
Gulf	\$2,449,466	\$19,198,789	\$3,063,721	1,915	1,982	\$1,279	\$10,025	\$1,546	\$12,850	\$9,123	\$3,727
Hamilton	\$9,207,330	\$5,104,567	\$1,866,749	1,637	1,716	\$5,625	\$3,118	\$1,088	\$9,831	\$8,890	\$940
Hardee	\$29,311,766	\$10,586,620	\$4,066,613	4,725	4,778	\$6,204	\$2,241	\$851	\$9,295	\$9,107	\$188
Hendry	\$79,761,030	\$16,268,325	\$9,817,891	13,406	13,804	\$5,950	\$1,214	\$711	\$7,874	\$7,495	\$379
Hernando	\$133,918,152	\$83,816,934	\$49,683,837	24,015	24,087	\$5,576	\$3,490	\$2,063	\$11,129	\$8,584	\$2,545
Highlands	\$67,902,066	\$33,365,396	\$22,009,898	12,175	12,521	\$5,577	\$2,740	\$1,758	\$10,075	\$8,079	\$1,996

Hillsborough	\$1,204,339,882	\$651,645,802	\$523,700,702	224,152	193,030	\$5,373	\$2,907	\$2,713	\$10,993	\$8,242	\$2,741
Holmes	\$24,863,682	\$2,412,083	\$972,332	3,201	3,297	\$7,767	\$754	\$295	\$8,816	\$8,980	-\$164
Indian River	\$32,757,311	\$126,912,553	\$44,664,226	16,950	15,040	\$1,933	\$7,487	\$2,970	\$12,390	\$8,516	\$3,836
Jackson	\$43,063,207	\$9,080,628	\$6,703,696	6,094	6,385	\$7,066	\$1,490	\$1,050	\$9,606	\$8,763	\$844
Jefferson	\$3,519,063	\$4,456,268	\$1,722,674	705	709	\$4,992	\$6,321	\$2,430	\$13,742	\$9,718	\$4,024
Lafayette	\$9,116,753	\$1,398,802	\$549,745	1,133	1,145	\$8,047	\$1,235	\$480	\$9,761	\$8,864	\$897
Lake	\$237,063,274	\$179,550,693	\$124,183,066	48,285	40,866	\$4,910	\$3,719	\$3,039	\$11,667	\$8,276	\$3,382
Lee	\$337,047,146	\$562,274,239	\$373,219,336	100,064	88,652	\$3,368	\$5,619	\$4,210	\$13,197	\$8,601	\$4,557
Leon	\$172,659,116	\$95,403,714	\$65,272,944	31,696	29,930	\$5,447	\$3,010	\$2,181	\$10,638	\$8,408	\$2,227
Levy	\$35,746,386	\$12,826,111	\$5,226,580	5,629	5,671	\$6,350	\$2,279	\$922	\$9,551	\$8,674	\$876
Liberty	\$10,475,517	\$1,385,082	\$550,310	1,288	1,313	\$8,133	\$1,075	\$419	\$9,628	\$14,807	-\$5,180
Madison	\$14,945,835	\$4,896,761	\$1,868,350	2,300	1,806	\$6,498	\$2,129	\$1,035	\$9,662	\$8,350	\$1,303
Manatee	\$165,196,064	\$342,075,647	\$198,340,499	52,895	44,039	\$3,123	\$6,467	\$4,504	\$14,094	\$8,569	\$5,477
Marion	\$252,729,581	\$165,352,446	\$50,218,458	45,547	45,684	\$5,549	\$3,630	\$1,099	\$10,278	\$8,060	\$2,218
Martin	\$28,853,431	\$151,546,357	\$80,384,238	18,270	17,048	\$1,579	\$8,295	\$4,715	\$14,589	\$8,952	\$5,600
Monroe	\$12,831,204	\$123,387,551	\$52,720,013	8,908	8,149	\$1,440	\$13,851	\$6,470	\$21,761	\$11,444	\$10,262
Nassau	\$45,450,291	\$80,798,121	\$30,100,481	12,746	12,871	\$3,566	\$6,339	\$2,339	\$12,244	\$8,485	\$3,758
Okaloosa	\$153,262,324	\$116,448,847	\$76,378,093	32,426	30,778	\$4,727	\$3,591	\$2,482	\$10,799	\$8,701	\$2,088
Okeechobee	\$37,174,380	\$17,733,125	\$6,843,391	6,337	6,462	\$5,866	\$2,798	\$1,059	\$9,724	\$8,480	\$1,243
Orange	\$882,050,007	\$1,081,909,599	\$762,623,534	207,695	193,554	\$4,247	\$5,209	\$3,940	\$13,396	\$8,311	\$5,074
Osceola	\$396,436,527	\$205,343,824	\$222,584,597	74,289	57,146	\$5,336	\$2,764	\$3,895	\$11,996	\$8,128	\$3,851
Palm Beach	\$469,135,026	\$1,584,608,096	\$735,076,473	190,398	173,048	\$2,464	\$8,323	\$4,248	\$15,034	\$8,711	\$6,294
Pasco	\$499,669,692	\$261,597,871	\$189,852,552	85,840	78,310	\$5,821	\$3,048	\$2,424	\$11,293	\$8,631	\$2,661
Pinellas	\$242,045,737	\$600,263,087	\$202,833,047	91,021	87,446	\$2,659	\$6,595	\$2,320	\$11,574	\$8,356	\$3,190
Polk	\$696,988,750	\$264,129,816	\$257,687,551	116,031	99,591	\$6,007	\$2,276	\$2,587	\$10,871	\$8,184	\$2,683
Putnam	\$57,963,296	\$28,756,197	\$11,137,277	10,178	10,041	\$5,695	\$2,825	\$1,109	\$9,629	\$8,369	\$1,260
St. Johns	\$224,435,609	\$204,223,739	\$134,944,230	51,434	52,008	\$4,364	\$3,971	\$2,595	\$10,929	\$8,756	\$2,172
St. Lucie	\$230,227,616	\$200,130,363	\$113,033,635	46,987	41,086	\$4,900	\$4,259	\$2,751	\$11,910	\$8,454	\$3,442
Santa Rosa	\$181,140,447	\$70,432,823	\$42,420,427	29,824	30,081	\$6,074	\$2,362	\$1,410	\$9,845	\$8,135	\$1,710
Sarasota	\$54,637,516	\$486,723,136	\$200,447,171	45,314	39,069	\$1,206	\$10,741	\$5,131	\$17,077	\$9,141	\$7,845
Seminole	\$332,185,307	\$205,090,302	\$114,436,581	65,443	63,726	\$5,076	\$3,134	\$1,796	\$10,006	\$8,446	\$1,555
Sumter	\$12,329,825	\$76,406,516	\$32,243,601	9,598	6,161	\$1,285	\$7,961	\$5,234	\$14,479	\$9,577	\$4,585
Suwannee	\$37,368,392	\$11,386,190	\$4,289,249	5,968	6,218	\$6,261	\$1,908	\$690	\$8,859	\$8,048	\$811
Taylor	\$13,894,069	\$9,430,685	\$3,440,010	2,720	2,892	\$5,108	\$3,467	\$1,189	\$9,765	\$8,244	\$1,521
Union	\$18,040,453	\$1,532,532	\$604,443	2,370	2,451	\$7,612	\$647	\$247	\$8,505	\$8,677	-\$171
Volusia	\$279,763,363	\$239,598,952	\$175,926,436	62,742	60,621	\$4,459	\$3,819	\$2,902	\$11,180	\$8,097	\$3,076

Wakulla	\$29,953,908	\$9,047,607	\$5,678,436	5,134	5,239	\$5,834	\$1,762	\$1,084	\$8,681	\$8,610	\$70
Walton	\$14,547,156	\$128,141,707	\$62,397,295	11,779	11,538	\$1,235	\$10,879	\$5,408	\$17,522	\$10,076	\$7,397
Washington	\$23,443,188	\$5,525,726	\$3,212,173	3,305	3,474	\$7,093	\$1,672	\$925	\$9,690	\$8,825	\$864
Statewide	\$11,932,680,605	\$14,432,997,430	\$7,304,838,057	2,850,773	2,527,639	\$4,186	\$5,063	\$2,890	\$12,139	\$8,377	\$3,738

APPENDIX B. ILLUSTRATIVE COMPARISON ACROSS FIVE LARGEST SCHOOL DISTRICTS.



About the Authors

Gabriel Aaronson is the Director for Policy and Research for Teach Coalition. He obtained a B.A. in Political Science from Touro College and an M.A. in Public Policy from Johns Hopkins University. Upon graduation, he worked at Teach Coalition at its inception, and moved on to work as a contractor for the Food and Drug Administration and Defense Health Agency. In 2020 he returned to Teach Coalition and now leads its Office of Jewish Education Policy and Research.

Danny Aqua is the Director of Special Projects for Teach Coalition. He is a passionate advocate for education reform and focuses his work on increasing K-12 academic quality while maintaining Jewish day school affordability. Prior to his current role, Danny served as Executive Director of Teach Florida, where he worked with the school choice coalition and Jewish day school community to successfully advocate for universal school choice in Florida. Danny holds a Master of Science in Jewish Education from Azrieli Graduate School and a Juris Doctor (JD) from Cardozo School of Law. Prior to his career in education advocacy, he taught elementary school Judaic Studies at various Jewish day schools and practiced law at Blank Rome LLP.

Ben Scafidi is a professor of economics and director of the Education Economics Center at Kennesaw State University. He is also a Friedman Fellow with EdChoice and received a BA in Economics from the University of Notre Dame and a PhD in Economics from the University of Virginia.

About the Organization

Teach Coalition, a project of the Orthodox Union, is a nonpartisan, multi-state, grassroots movement devoted to advocating for equitable funding for nonpublic schools. Teach Coalition works to make nonpublic schools better, safer and more affordable. Teach Coalition advocates on behalf of approximately 90% of Jewish day school and yeshivah students nationwide and counts more than 90,000 dedicated volunteers, activists and subscribers among its supporters.