

SUMMARY OF 2023 ACT 19 (2023-25 BIENNIAL BUDGET) FOR K-12 SCHOOL AIDS

K-12 SCHOOL AIDS

1. **Revenue limits:** all districts will get **+\$325 per pupil in FY24 and FY25**
2. **Low Revenue Ceiling:** districts that are still below \$11,000/pupil after application of the \$325 per pupil adjustment, and that are not subject to a freeze on their low revenue ceiling (LRC) amount, will be able to raise their revenue limit to **\$11,000, beginning in FY24**. *(And with the Gov's veto, school districts will receive \$325/pupil each year beyond FY25, unless & until a future Legislature changes the language resulting from the Governor's veto).*
3. **Per Pupil Aid: remains at \$742/pupil** (same as for 2022-23).
4. **High Poverty Aid: funding was eliminated** (HP Aid reduces the levy in eligible school districts). The Governor vetoed the statutory language changes (i.e., preserved the HP Aid statutes), but \$0 is appropriated for HP Aid for FY24 and FY25.
5. **Mental health (school-based services):** remains as the JCF motion specified – it will go out on a **per pupil basis** (\$25 M divided by total current year enrollments* in school districts and in Independent Charter Schools). *LFB estimated \$31/pupil.*
6. **Special Education Aid:** funding increase to provide estimated 33% reimbursement rate for FY24 and FY25, but the SFS team will create estimates for Spec Ed payments in the fall, and the final payments and reimbursement rate will be available at the end of the 2023-24 school year.
7. **Sparsity Aid:** the per pupil amount remains at \$400 (745 or fewer members) or \$100 per pupil (746-1,000 members) for school districts with fewer than 10 members/square mile.
8. Act 19 increased funding for the following categorical aid programs to increase reimbursement rates as noted below:
 - a. **BLBC Aid:** \$1,500,000 annually; estimated reimbursement rates of 8.9% & 8.8%
 - b. **High-Cost Special Education Aid:** \$1,592,800 in FY24 and \$3,040,800 in FY25; estimated reimbursement rates of 45% & 50%
 - c. **High-Cost Transportation Aid:** \$2,943,800 annually; estimated reimbursement rate of 75% each year
 - d. **Pupil Transportation Aid:** the reimbursement rate for the 12+ miles category was raised to \$400/member.
 - e. **Robotics League Participation Grants:** \$250,000 annually (this is a competitive grant program); maximum grant increase from \$5,000 to \$6,000.
9. **School Library Aids:** increased by \$7,000,000 annually; this aid goes to districts based on total headcount of district residents ages 4-21. DPI's School Financial Services team calculates estimates after they receive headcount data from school districts and the estimated amount available (from the Board of Commissioners of Public Lands). Generally, those estimates are available early in the calendar year.

**For school districts, the language specifies that DPI is to use the current year revenue limit membership, as defined under [s. 115.437](#) [for Per Pupil Aid] – so it will be the current year's 3-year rolling average FTE. For ICS, it is the current year enrollment.*

Note: The Governor did veto funding that the Joint Committee on Finance inserted for the STAR Lakeland Academy, and also vetoed the extension of the Online Early Learning grant (though neither of which affects school districts directly).

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Under Act 19, total funding increases:

Categorical aids: ~\$55 M in 2023-24 and ~\$70 M in 2024-25 (compared to the FY23 base); year over year increases of 3.8% in 2023-24 and 1% in 2024-25 (4.3% over base-year-doubled [BYD]).

General/Equalization aid: ~ \$137.9 M in 2023-24 and ~\$362.8 M in 2024-25 (compared to the FY23 base); year over year increases of 2.6% in 2023-24 and 4.2% in 2024-25 (4.8% over the BYD).

School Levy Tax Credit: \$255 M in FY23 and \$355 in FY25 (compared to FY23 base); year over year increases of 23.4% in FY23 and 5.9% in FY25 (27.1% over the BYD). Even though these property tax relief dollars do not go directly to school districts, the SLTC has always been counted as part of the “partial school revenues” figure that is used to determine the state’s share of support for schools – so in the LFB documents, you’ll see that the funding for K-12 school includes this (and the modest increases in operations funding for the state’s 2 residential schools) for a total lift of \$1.2 Billion over the biennium (of which 48.5% is from the SLTC increases, 41.2% is from General Aid increases, and 10.3% is from Categorical Aid increases).

Independent Charter Schools, Private Parent Choice Programs, SNSP, and Open Enrollment

		JCF - Motion #103 (6/13/2023) + SB-330 (Act 11)	JCF - Motion #103 (6/13/2023) + SB-330 (Act 11)	Change to PY Payments	
PROGRAM	FY23 Base	FY24	FY25	FY24	FY25
Open Enrollment (regular)	8,224	8,618	8,962	394	344
Open Enrollment - Special Education	13,076	13,470	13,814	394	344
Independent Charter Schools	9,264	11,385	11,729	2,121	344
Choice (K-8)	8,399	9,893	10,237	1,494	344
Choice (9-12)	9,045	12,387	12,731	3,342	344
Special Needs Voucher	13,076	15,065	15,409	1,989	344

**Yellow highlight – programs impacted by SB-330, signed into law as 2023 Act 11. Note that the increments related to the current law index method [\$394 and \$344] are a little different than what you see in JCF motion 103. This is because the figures in motion 103 did not account for the lower appropriation for Per Pupil Aid [due to estimated lower total pupil count in FY24 and FY25] and it didn’t account for a decrease in an appropriation in DOA for Telecoms infrastructure/IT block grants. DPI doesn’t administer that program but it’s part of the calculation for the index method.*