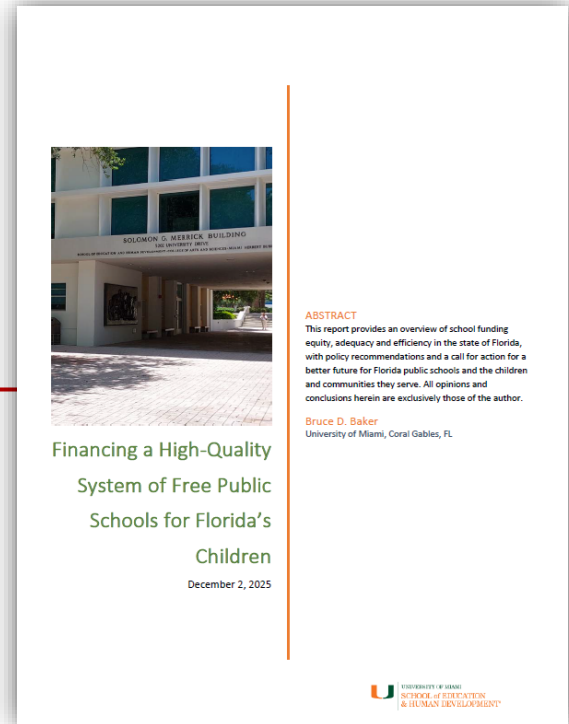# Financing a High-Quality System of Free Public Schools for Florida's Children

Bruce D. Baker
University of Miami

Florida Constitution

o Article IX, Section 1

• *"Adequate provision shall be made by law for a uniform, efficient, safe, secure, and high quality system of free public schools that allows students to obtain a high quality education..."*
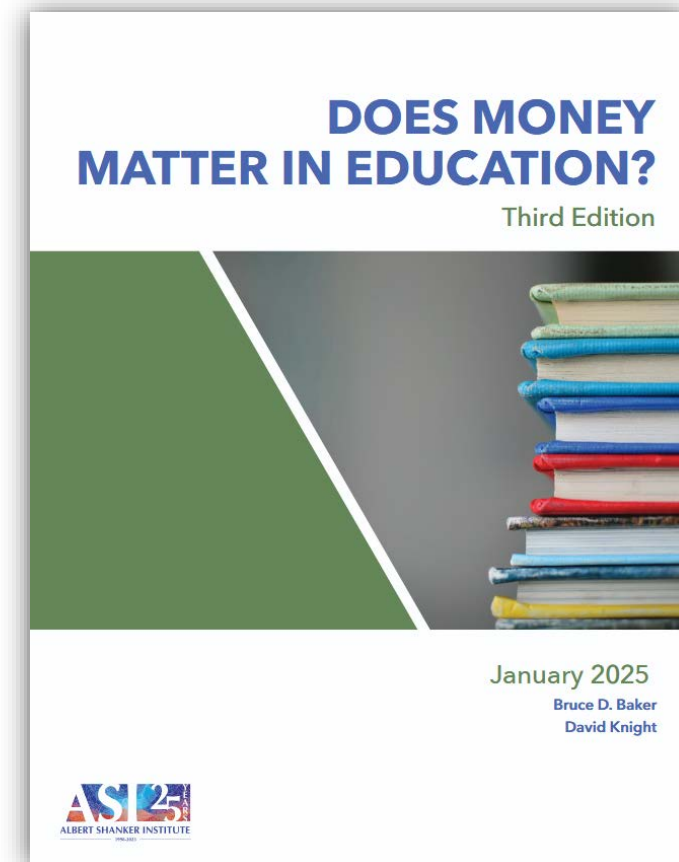
  • Ratified by voters in 1998 & 2002

o *not merely "adequate" but "high quality;"*

  • *FLSC called this "puffing"*

o *not merely the system of public schools itself, but the education obtained from that system;*

  • *FLSC considered this an unmanageable standard (& unrelated to funding because funding has nothing to do with school quality)*

o *the system **shall** be uniform, efficient, safe and secure;*

o *the system shall be one of "free public schools."*

CITIZENS FOR STRONG SCHOOLS v. State,
262 So. 3d 127 - Fla: Supreme Court 2019

UNIVERSITY OF MIAMI
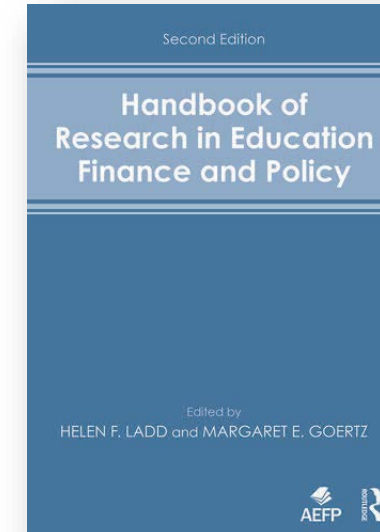SCHOOL of EDUCATION
& HUMAN DEVELOPMENT

Money Matters

- **Money matters whether it's going up or down:** Increases to school funding lead to improved student outcomes and decreased in funding lead to decreases in outcomes;

- **Money matters whether that money is driven into annual operating expenditures or capital investments:** Increased funding for annual operations typically leads to better teacher wages and smaller class sizes, showing positive effects on student outcomes. Increases to capital spending, from improved classroom facilities, to heating/cooling system improvements lead to improved student outcomes, but often with a lag between when the money is raised and spent and when students have access to the improved facilities.

- **Money matters more- and has a more profound impact – for children experiencing poverty and in school districts and communities in which states have historically underinvested:** Progressive funding matters, often yielding a several fold difference in the return on investment to spending additional dollars in previously low spending and/or higher poverty settings than in lower poverty settings.

- **Money matters regardless of how changes in funding come about:** That is, whether funding increases result from legislative action, fluctuations in economic conditions, federal stimulus, local voter approval or judicial order increases to funding yield improvements to student outcomes.

DOES MONEY MATTER IN EDUCATION?
Third Edition

January 2025
Bruce D. Baker
David Knight

ALBERT SHANKER INSTITUTE

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Goals of School Finance Systems

○ The goal of school finance systems is to provide all children, regardless of where they live or attend school, *equal opportunity to achieve common, adequate outcome goals*

- Providing equal educational opportunity toward common goals costs different amounts in different settings, and across children (individually and collectively) by needs and contexts

- In the U.S., State accountability systems set common goals - rate, rank and evaluate schools on whether they meet those goals

- A fair system requires funding sufficient to provide equal opportunity to meet these goals (which are often used for articulating constitutional rights)

Second Edition

Handbook of Research in Education Finance and Policy

Edited by
HELEN F. LADD and MARGARET E. GOERTZ

AEFP

14 Conceptions of Equity and Adequacy in School Finance

16 Measurement of Cost Differentials

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Basic Principles of "Costs" & "Equal Opportunity"

- It costs more to achieve higher than lower outcomes
  - All else equal, the per pupil spending required to achieve higher, and broader outcome goals is higher than the per pupil spending required to achieve narrower and/or lower goals
- It costs more to achieve the same outcomes with some children than others
  - Collective, social context effects (poverty)
  - Specific student needs (ELL, Disability)
- It costs more to achieve the same outcomes with some children than others in some settings than others
  - Economies of Scale – Small, sparsely populated remote school districts
  - Regional variations in the competitiveness of wages (labor market effects)
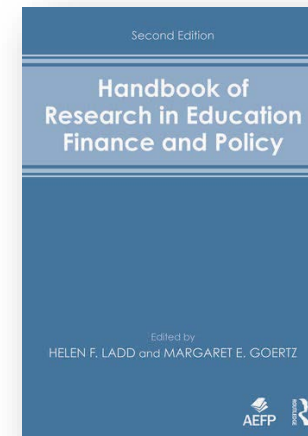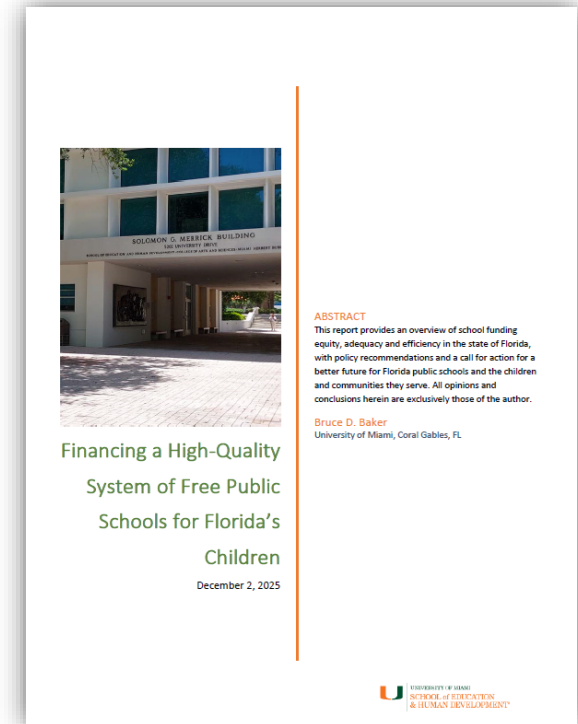
16
Measurement of Cost Differentials
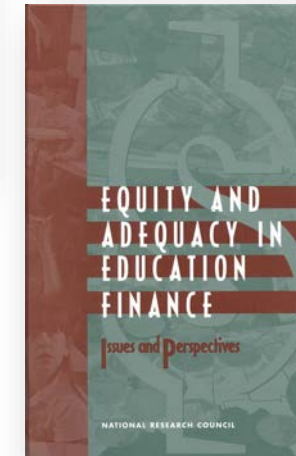
8
Performance Standards and Educational Cost Indexes: You Can't Have One Without the Other
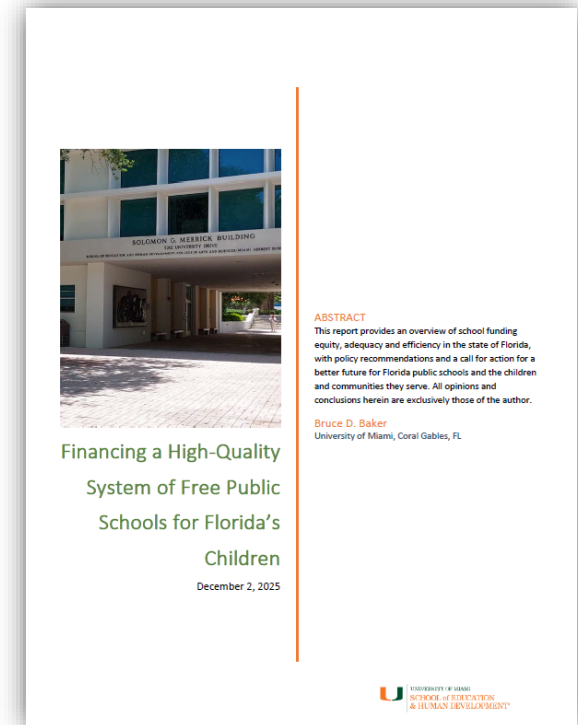
Recommendation #1 – Phase 1:

○ Engage in the work of setting a manageable standard of "high quality" public schooling for Florida's children by engaging in analyses of the costs associated with providing each and every child in Florida with equal educational opportunity to achieve high education outcomes.

- Establish a statewide commission on school funding.
- Engage stakeholders in setting standards of excellence for Florida children.
- Engage experts to estimate the costs associated with meeting those standards, applying appropriately rigorous methods.
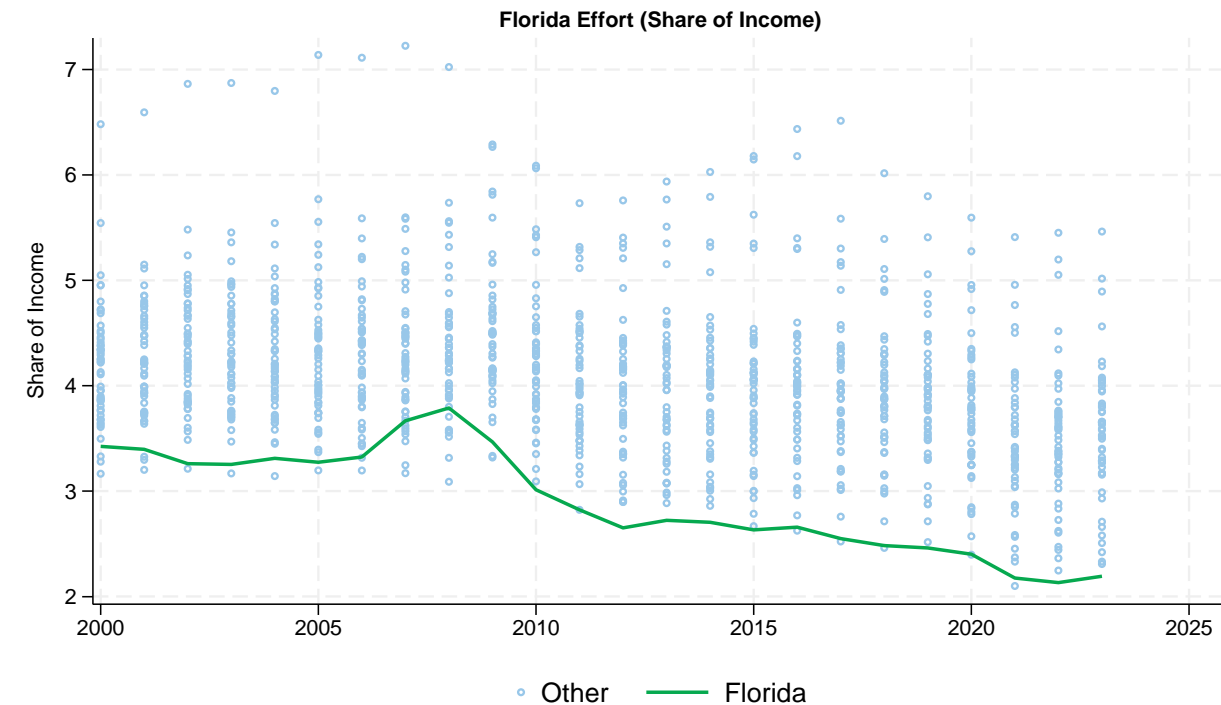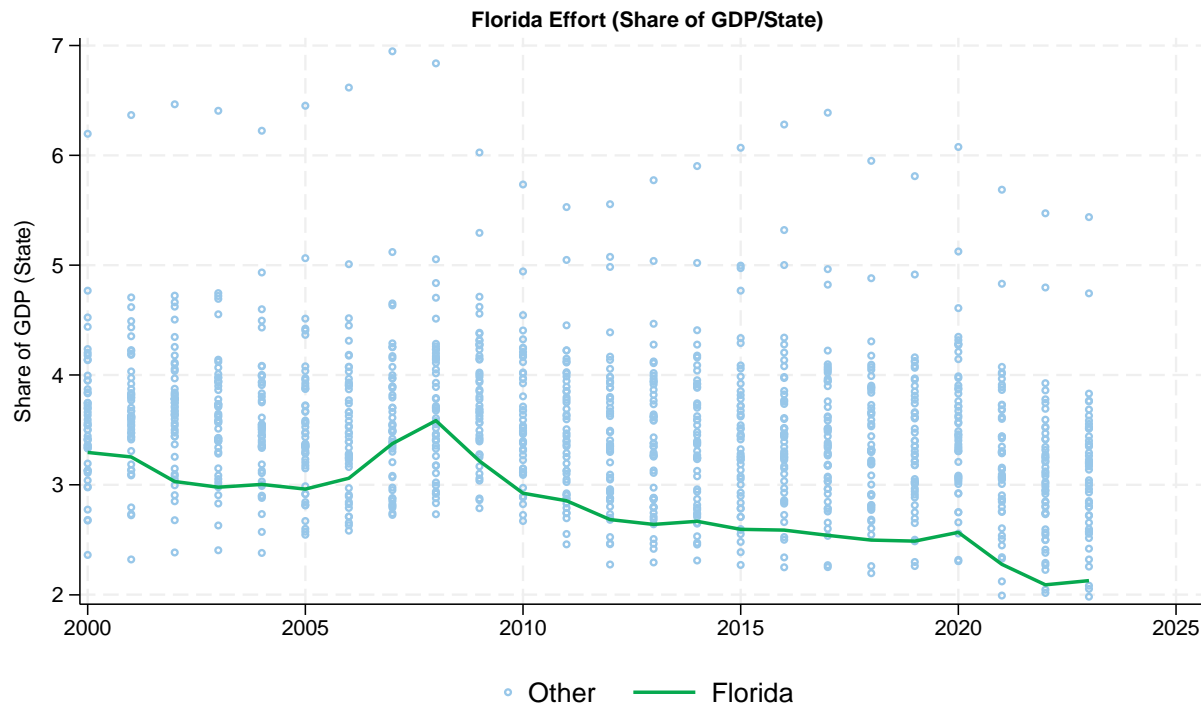
ABSTRACT
This report provides an overview of school funding equity, adequacy and efficiency in the state of Florida, with policy recommendations and a call for action for a better future for Florida public schools and the children and communities they serve. All opinions and conclusions herein are exclusively those of the author.

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Financing a High-Quality System of Free Public Schools for Florida's Children

December 2, 2025

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Recommendation #1 – Phase 2:

○ Guided by those estimates, reform the school finance formula and increase state aid to schools so as to provide them with the necessary resources for all children to have equal educational opportunity to achieve high education outcomes. That is, meet the constitutional standard ratified by Florida voters in 1998 and 2002. This should include estimates of commensurate funding for charter schools, based on needs and costs.

- Take eliminating or reducing property taxes off the table. The most effective form of property tax relief is increased state aid, as would occur under implementation of this recommendation.

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Race to the bottom on effort

Data source: School Finance Indicators Database (State Panel). https://www.schoolfinancedata.org/download-data/
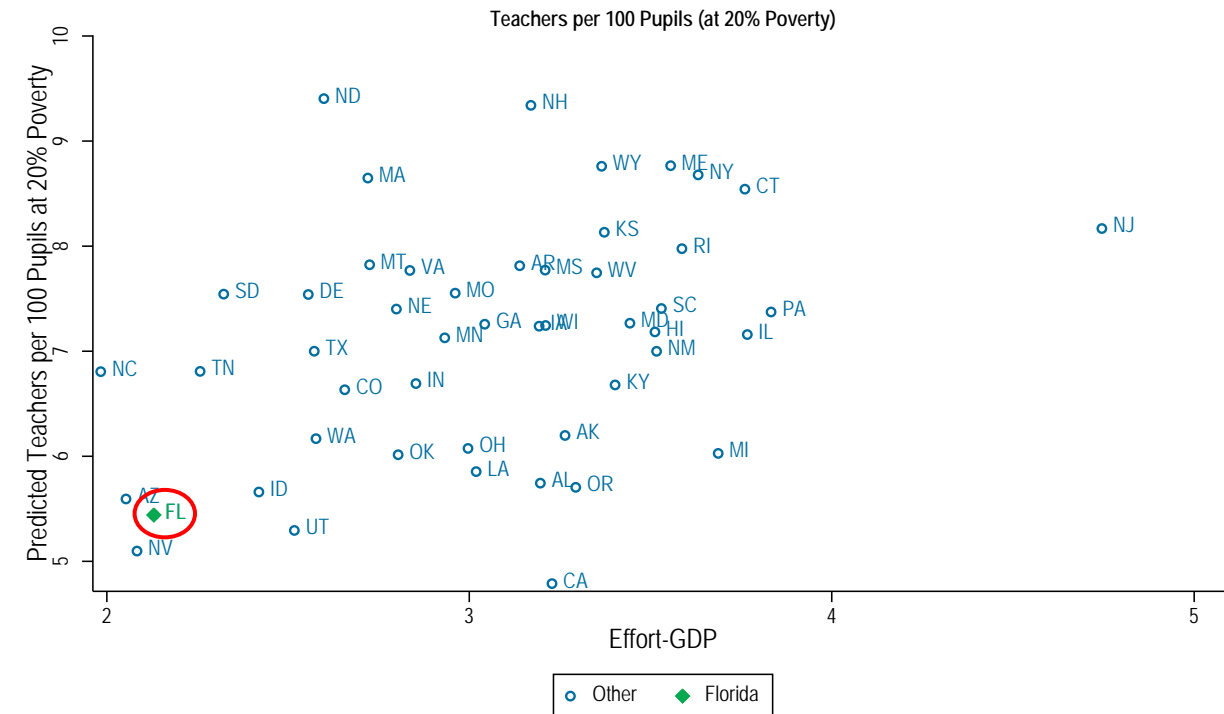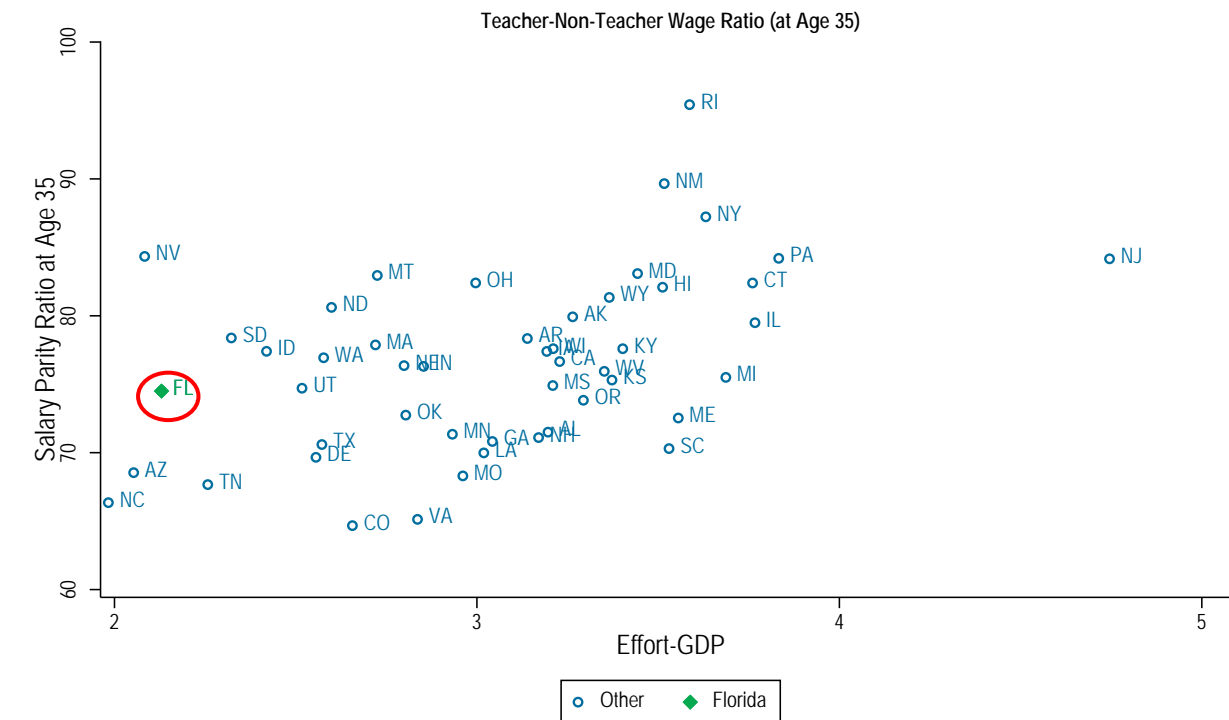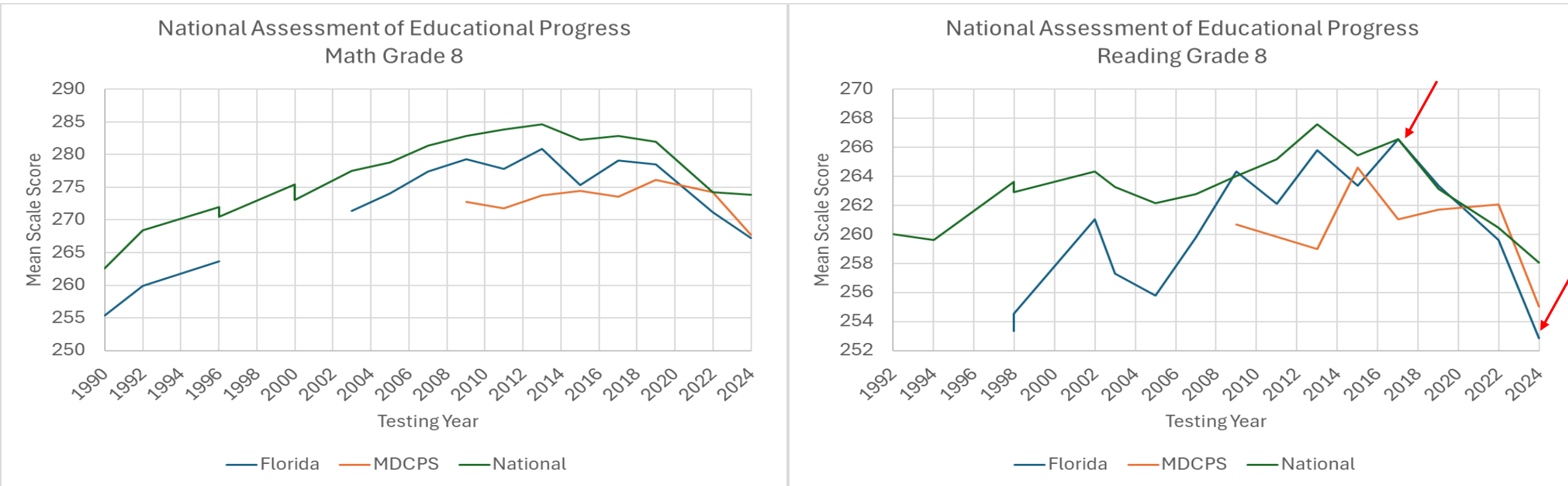
Low effort leads to low spending
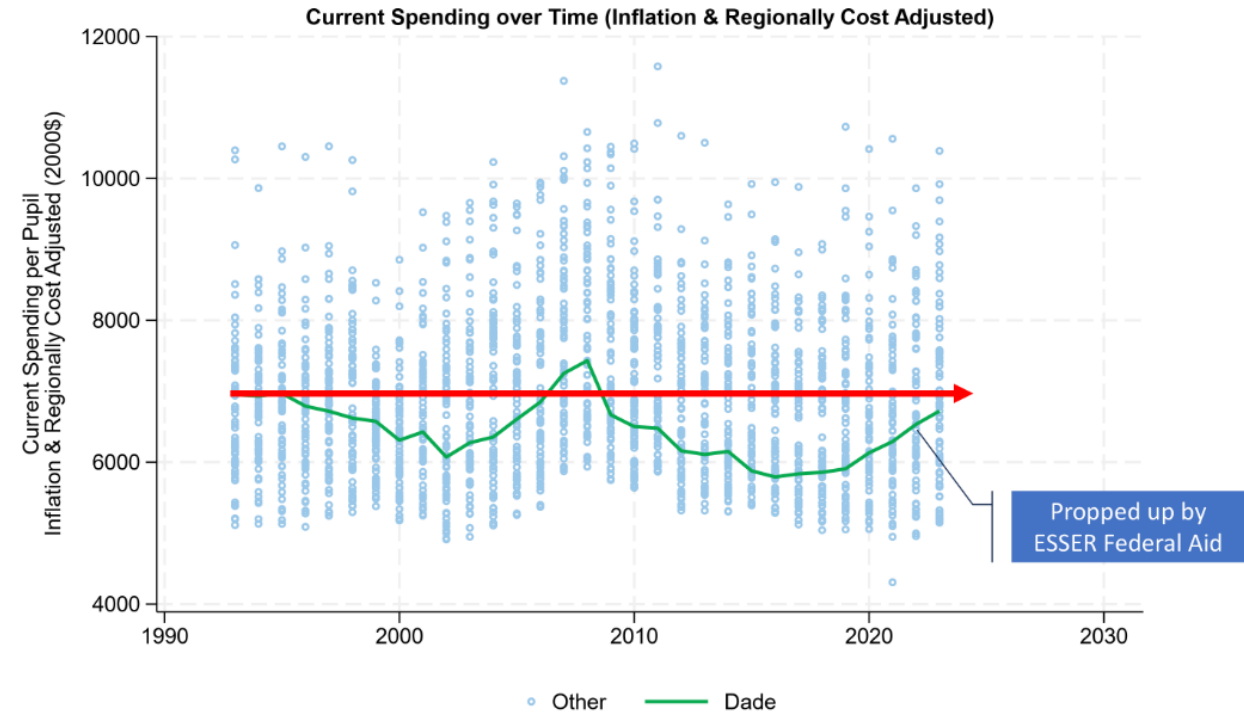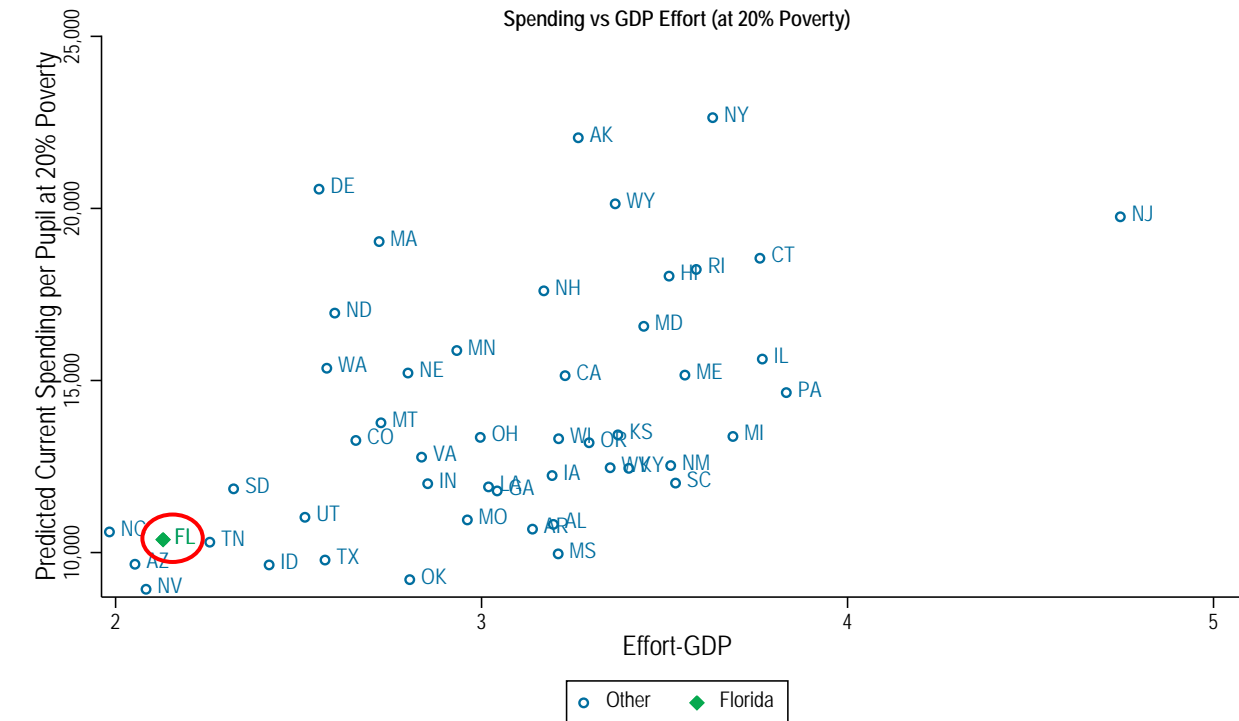
Data source: School Finance Indicators Database (District Panel). Revenue and enrollment data from U.S. Census Fiscal Survey of Local Governments (F33, public school district finances). Inflation adjustment based on BLS employment cost index, applied to education comparable wage index.

Low leads to low staffing ratios and low wages

Teacher-Non-Teacher Wage Ratio (at Age 35)

Teachers per 100 Pupils (at 20% Poverty)

Data source: School Finance Indicators Database (State Panel). https://www.schoolfinancedata.org/download-data/

Florida student outcomes have continued to decline

National Assessment of Educational Progress
Math Grade 8

National Assessment of Educational Progress
Reading Grade 8

Florida — MDCPS — National

Data source: School Finance Indicators Database (State Panel). https://www.schoolfinancedata.org/download-data/ (NAEP data from https://nces.ed.gov/nationsreportcard/)

Middling outcomes on lower middling spending
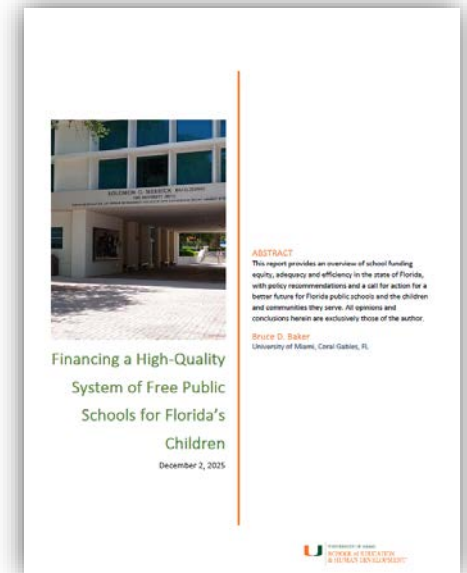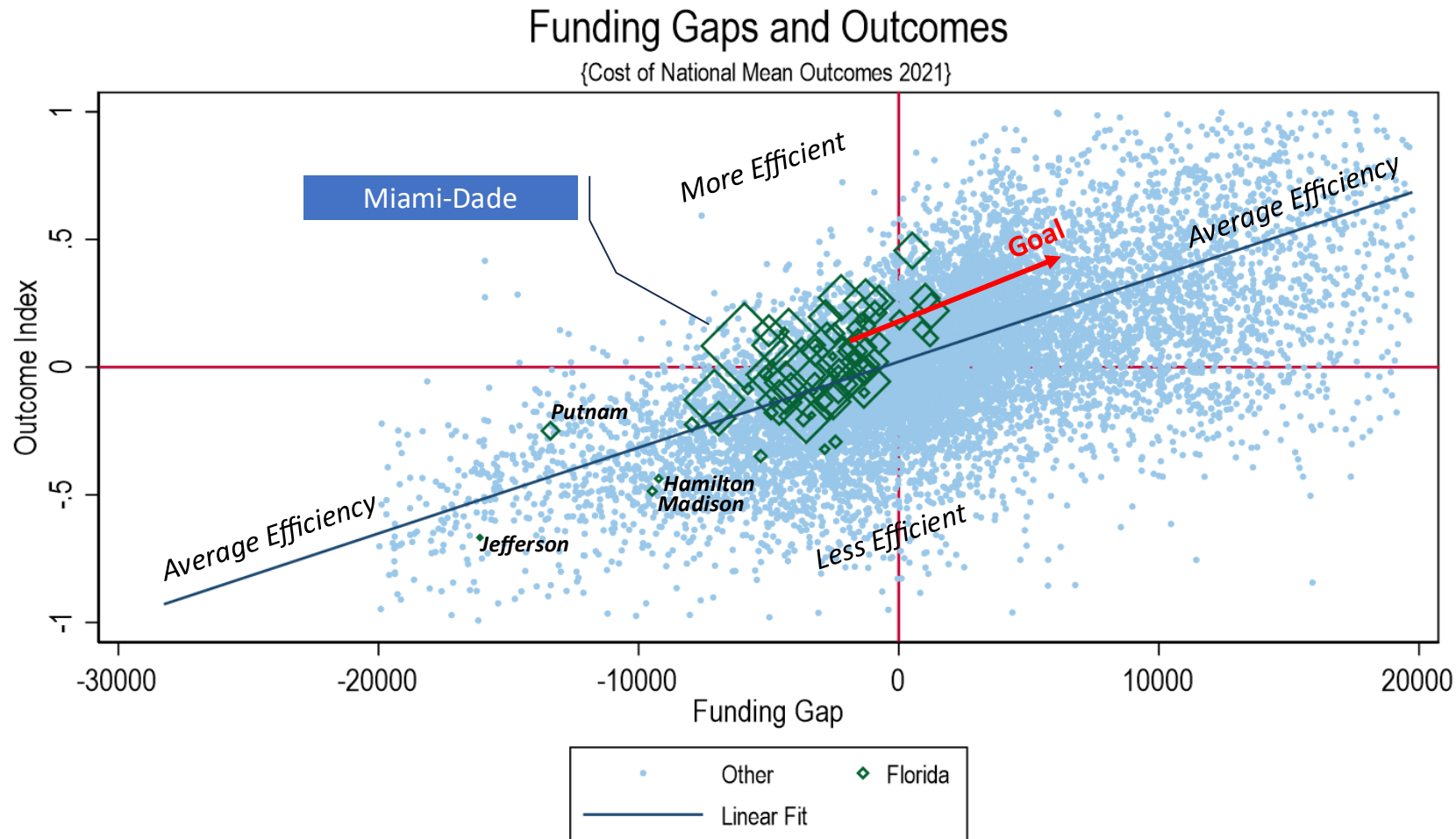
Funding Gaps and Outcomes
{Cost of National Mean Outcomes 2021}

Data Source: School Finance Indicators Database (District Cost Database)
https://www.schoolfinancedata.org/download-data/

Higher poverty schools have less state & local revenue

Factor	Implicit Weight (Total)	Implicit Weight (State & Local)
% Free or reduced	0.029	-0.120
% English Learners	0.381	0.383
% Specific Learning Disability, Speech Impairment, Other Health Impairment	0.853	0.937
% Other Disabilities	3.579	3.316
% Grades 6 to 8	-0.067	-0.062
% Grades 9 to 12	-0.093	-0.069
Charter School	0.007	0.111
Magnet School	0.079	0.095
Base (2024)	$8,182	$7,073
(avg. annual increase)	0.058	0.037

FLDOE Fiscal Data: https://www.fldoe.org/finance/fl-edu-finance-program-fefp/essa.stml

FLDOE Enrollment & Assessment Data: https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/index.stml & https://edudata.fldoe.org/AdvancedReports_Tableau.html?StudentEnrollments=true

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Increased Dependence on Property Taxes

School Revenue & Current Spending (Per Pupil)

Inflection Point

Revenue per Capita Real 2000$

— Adj. State Revenue per Pupil   — Adj. Local Revenue per Pupil
— Adj. Current Spending per Pupil
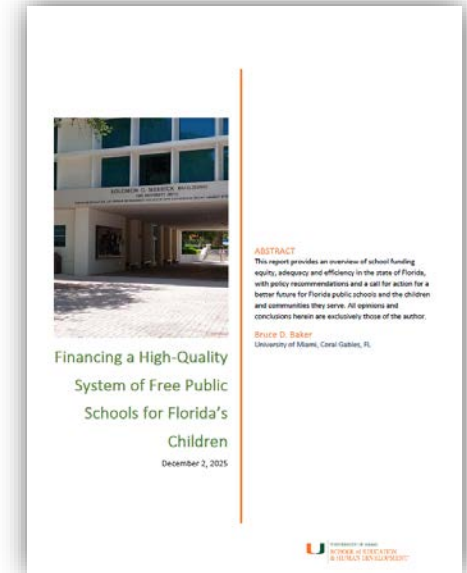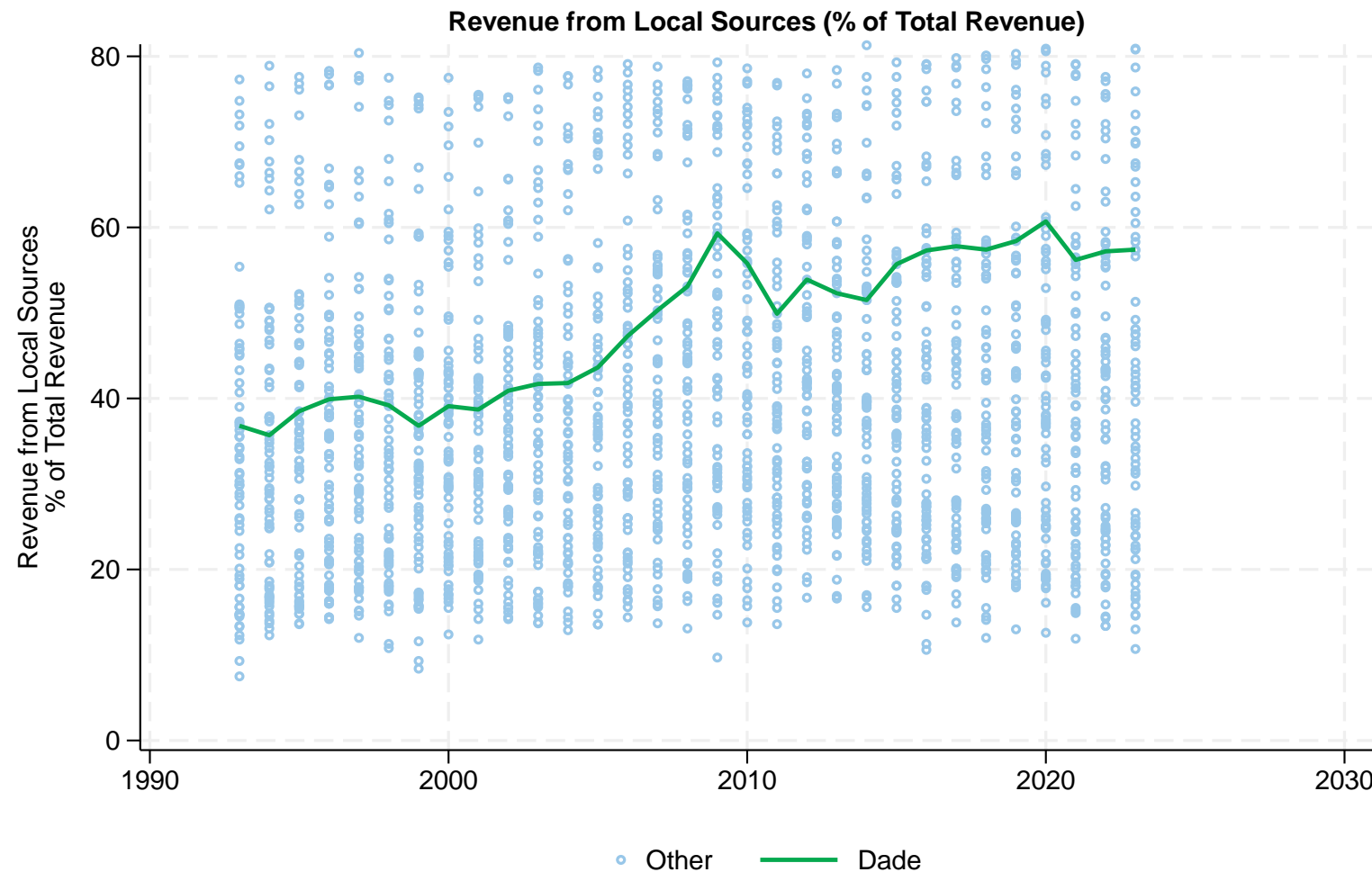

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Data source: School Finance Indicators Database (District Panel). Revenue and enrollment data from U.S. Census Fiscal Survey of Local Governments (F33, public school district finances). Inflation adjustment based on BLS employment cost index, applied to education comparable wage index.
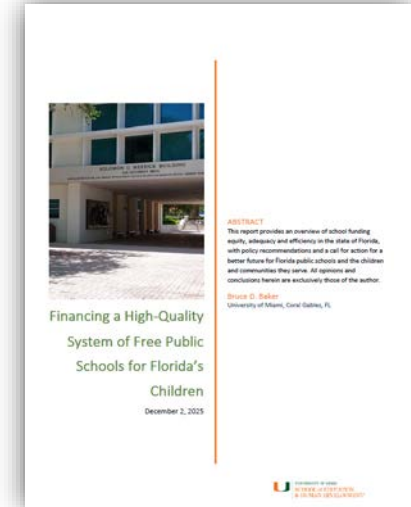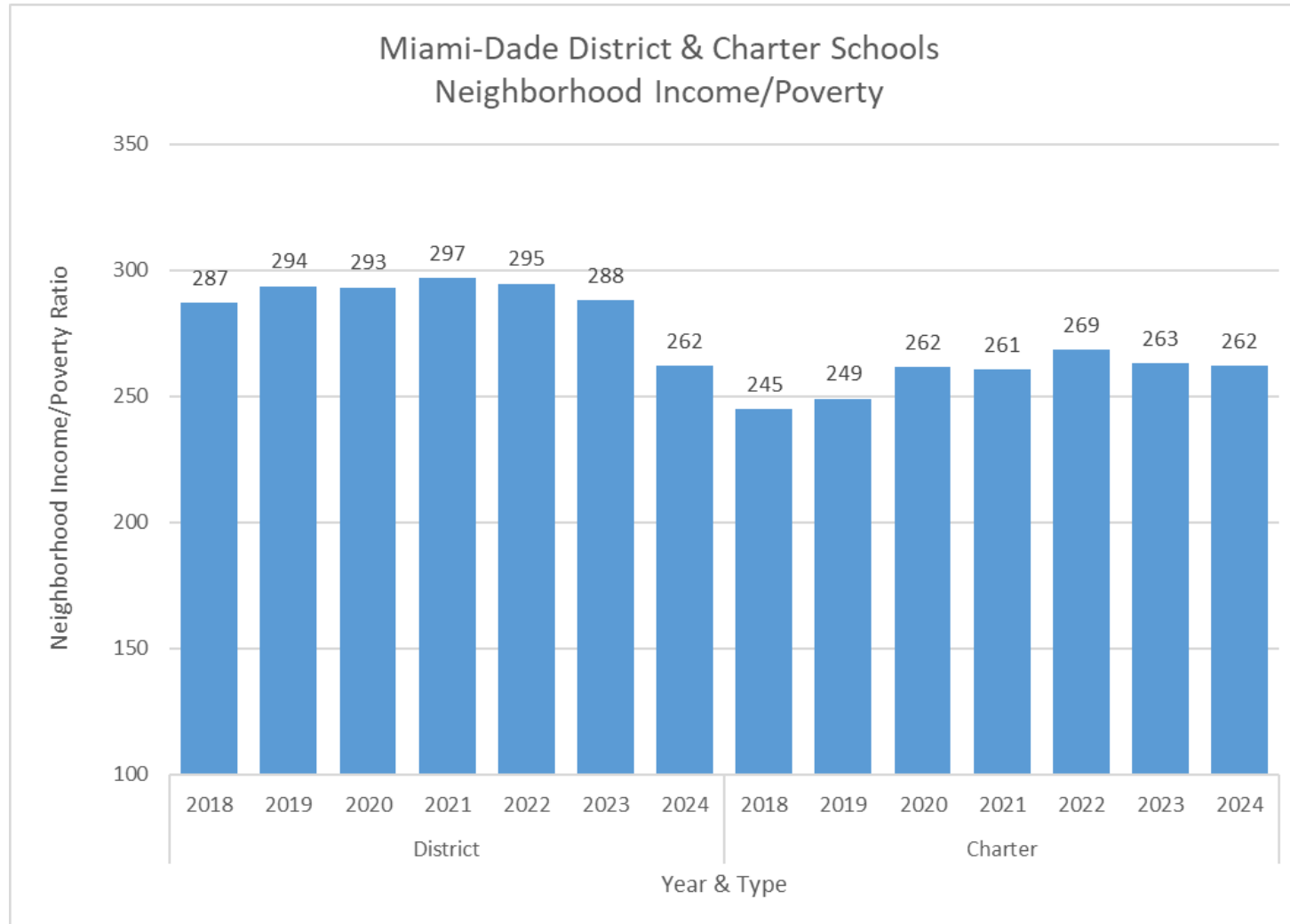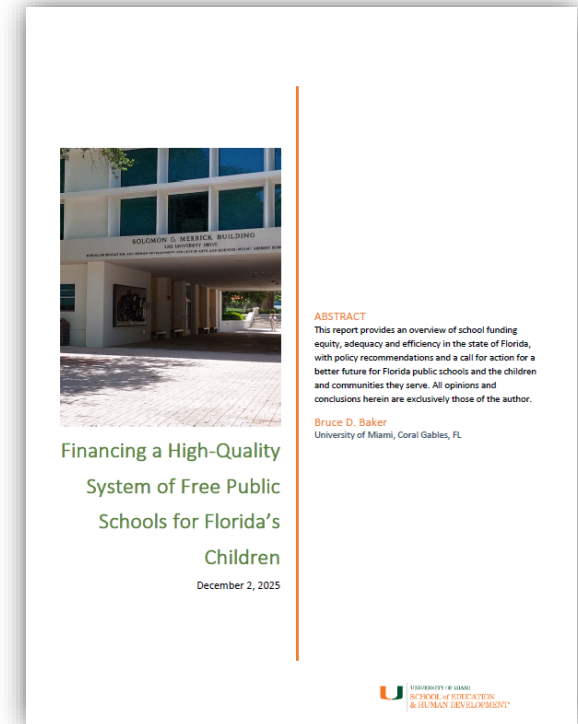
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Increased Dependence on Property Taxes

Revenue from Local Sources (% of Total Revenue)

Data source: School Finance Indicators Database (District Panel). Revenue and enrollment data from U.S. Census Fiscal Survey of Local Governments (F33, public school district finances).

Recommendation 2 – Part 1:

○ Impose a moratorium on charter school expansion, including the Schools of Hope Program. The existing charter school sector in Florida is compromising equity, eroding efficiency and producing poor educational outcomes for those it serves.

- New York's Success Academies have no proven track record of serving children like those they'd be called upon to serve in Miami-Dade, having served very few English learners and underserving Latino communities in New York. Like Miami-Dade's current charter sector, they have also underserved low-income populations and children with disabilities. Introduction of Success Academies in Miami-Dade will likely exacerbate equity concerns that are already significant.

ABSTRACT
This report provides an overview of school funding equity, adequacy and efficiency in the state of Florida, with policy recommendations and a call for action for a better future for Florida public schools and the children and communities they serve. All opinions and conclusions herein are exclusively those of the author.

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Charter schools are in lower income neighborhoods

Miami-Dade District & Charter Schools
Neighborhood Income/Poverty

NCES Neighborhood Poverty Index:
https://nces.ed.gov/programs/edge/Economic/NeighborhoodPoverty
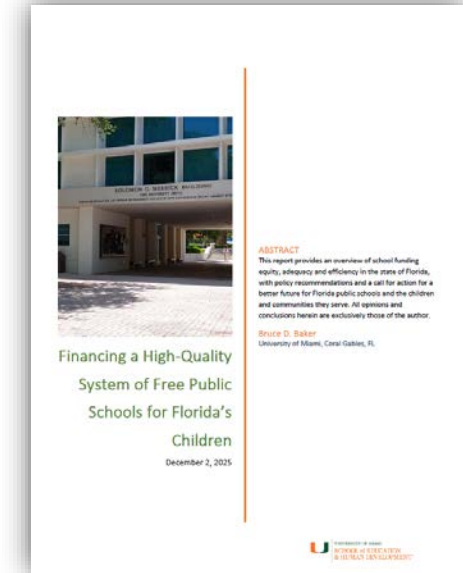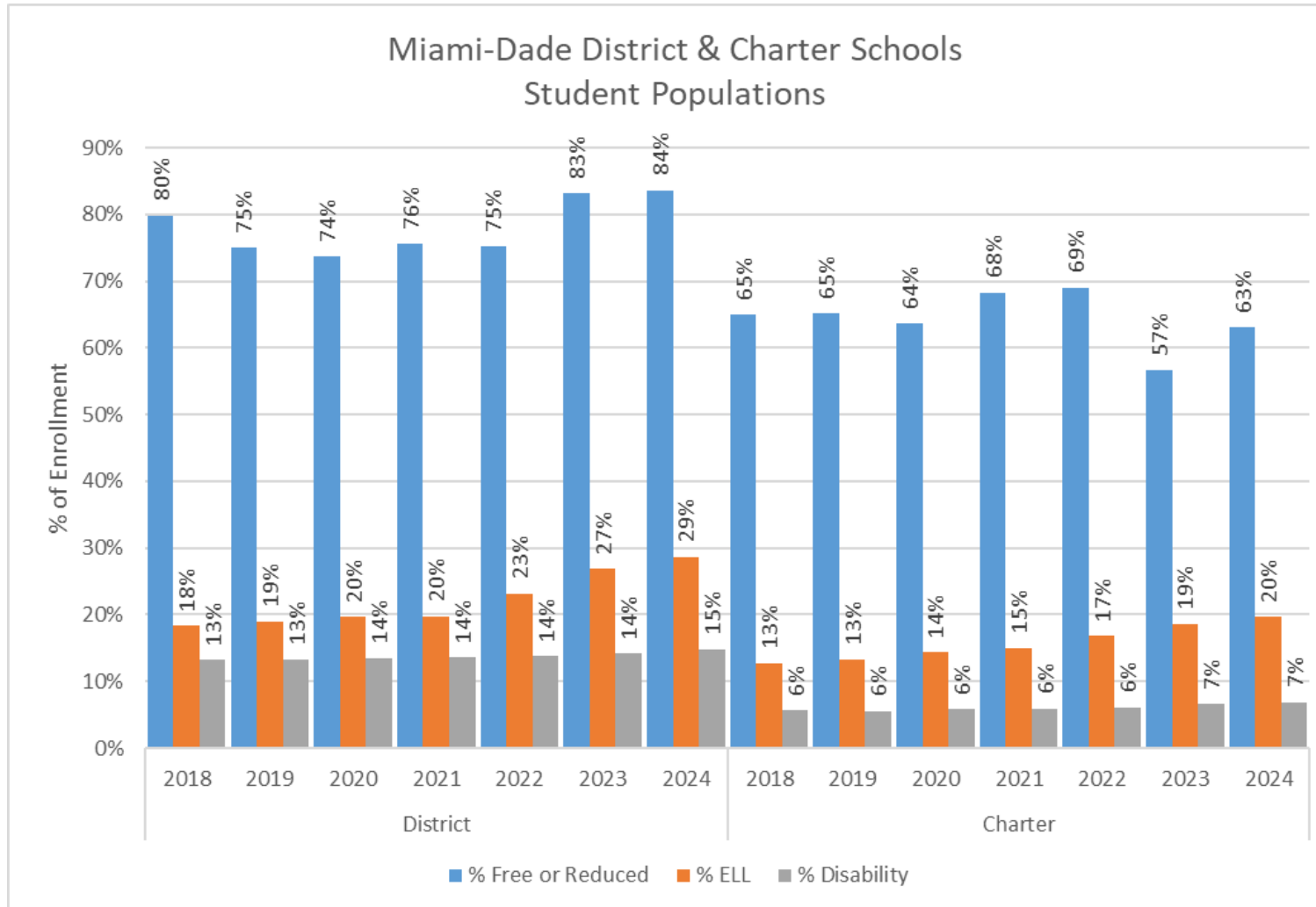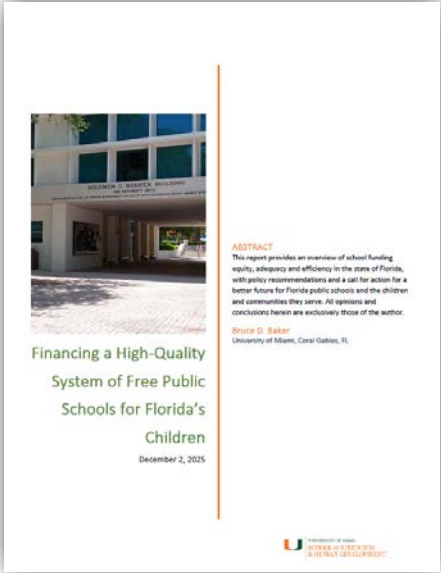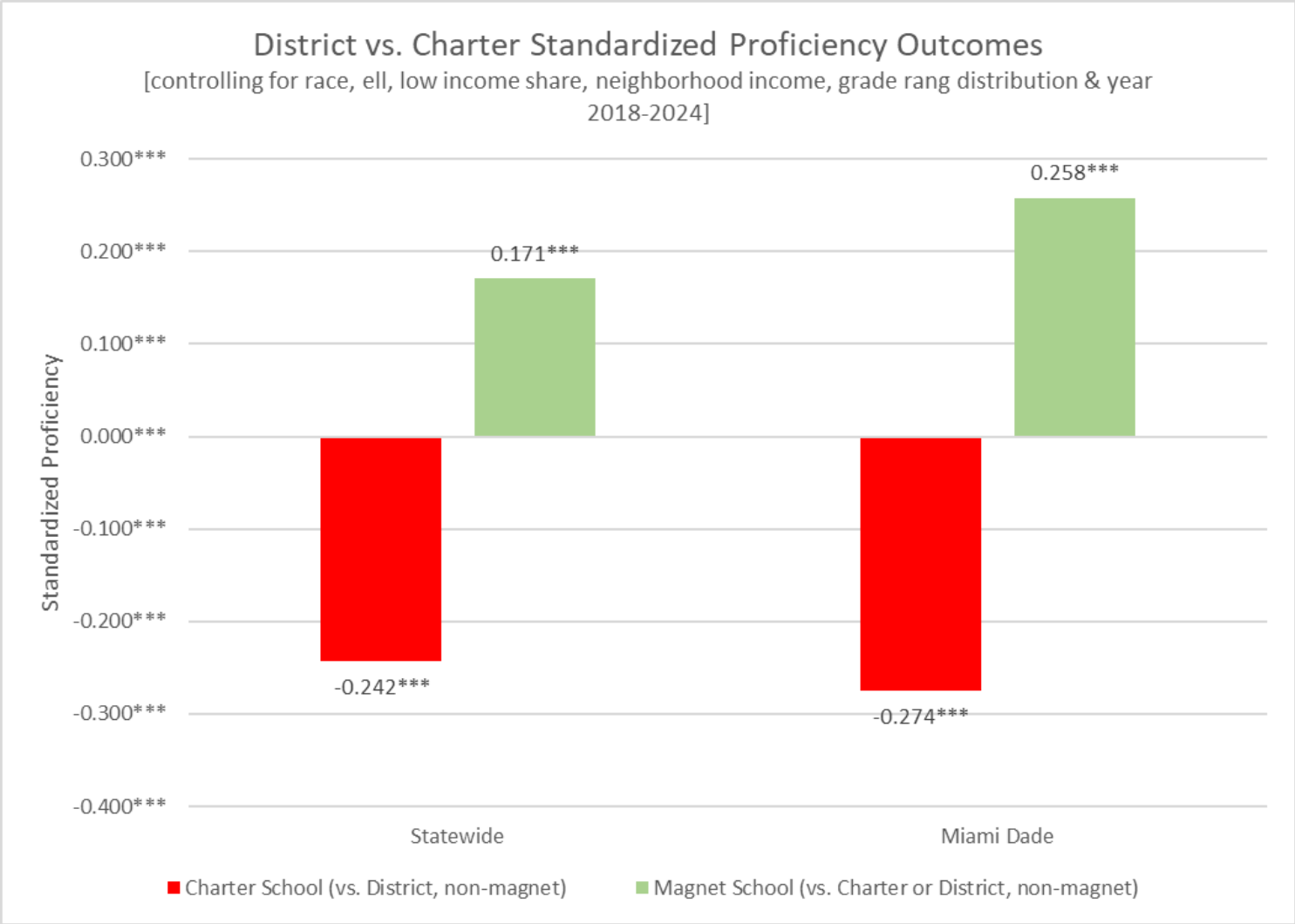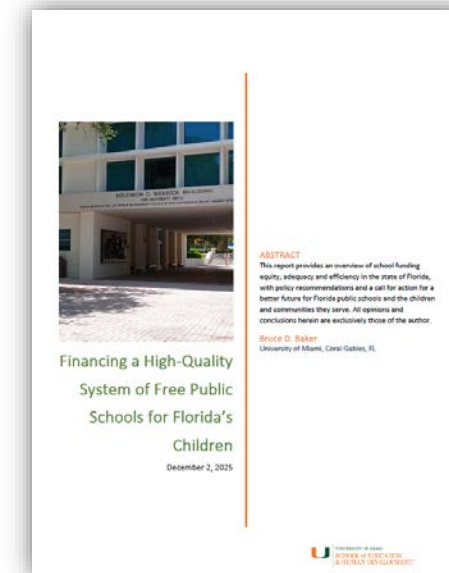
FLDOE Enrollment & Assessment Data:
https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/index.stml &
https://edudata.fldoe.org/AdvancedReports_Tableau.html?StudentEnrollments=true

Charter schools serve fewer low income (ELL & SWD) children

Miami-Dade District & Charter Schools Student Populations

FLDOE Enrollment & Assessment Data:
https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/index.stml &
https://edudata.fldoe.org/AdvancedReports_Tableau.html?StudentEnrollments=true

Charter schools have poor outcomes

District vs. Charter Standardized Proficiency Outcomes
[controlling for race, ell, low income share, neighborhood income, grade rang distribution & year 2018-2024]

FLDOE Enrollment & Assessment Data:
https://www.fldoe.org/accountability/data-sys/edu-info-accountability-services/pk-12-public-school-data-pubs-reports/index.stml &
https://edudata.fldoe.org/AdvancedReports_Tableau.html?StudentEnrollments=true

Schools of Hope: NYC Success Academies?

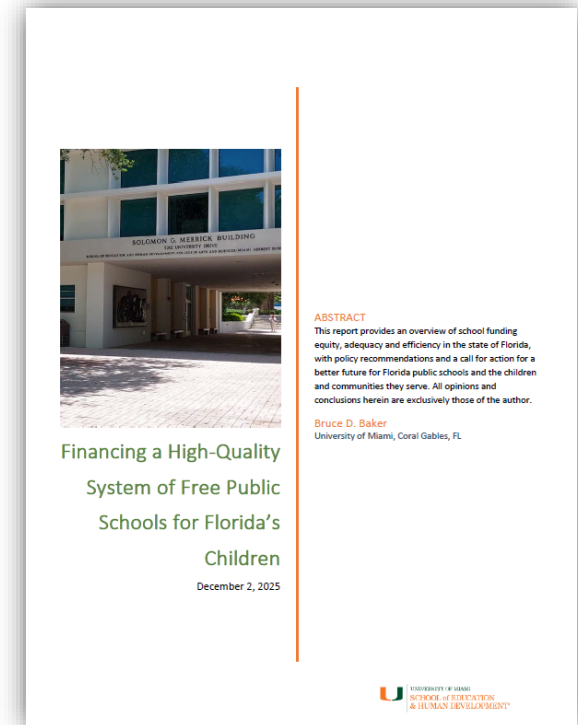|	Year	% Economic Disadvantage	% ELL	% Disability	% Black	% Hispanic	Spending per Pupil (with Overhead)
District	2019	71.9%	14.4%	22.0%	21.6%	39.9%	$25,832
	2020	71.7%	13.9%	22.0%	20.8%	39.9%	$27,335
	2021	72.9%	15.1%	22.3%	20.4%	40.1%	$28,268
	2022	72.1%	16.0%	22.6%	19.8%	40.3%	$33,228
	2023	72.6%	15.7%	22.8%	19.3%	40.7%	$31,179
Charter (not SA)	2019	81.9%	7.5%	19.0%	51.2%	40.5%	$29,074
	2020	82.9%	7.4%	19.2%	50.1%	41.6%	$27,329
	2021	84.0%	4.7%	19.4%	48.9%	42.3%	$25,975
	2022	83.6%	9.3%	19.7%	47.8%	43.4%	$30,924
	2023	84.5%	10.1%	20.3%	46.4%	44.4%	$31,493
Success Academies	2019	73.7%	3.7%	17.0%	54.7%	29.9%	$25,684
	2020	64.7%	4.9%	16.5%	54.1%	30.3%	$23,185
	2021	66.0%	0.0%	16.1%	52.8%	30.5%	$21,580
	2022	65.4%	6.7%	16.3%	53.2%	29.2%	$23,530
	2023	67.3%	6.1%	16.7%	54.0%	28.0%	$24,632

Data Source: New York State school report cards: https://data.nysed.gov/downloads.php

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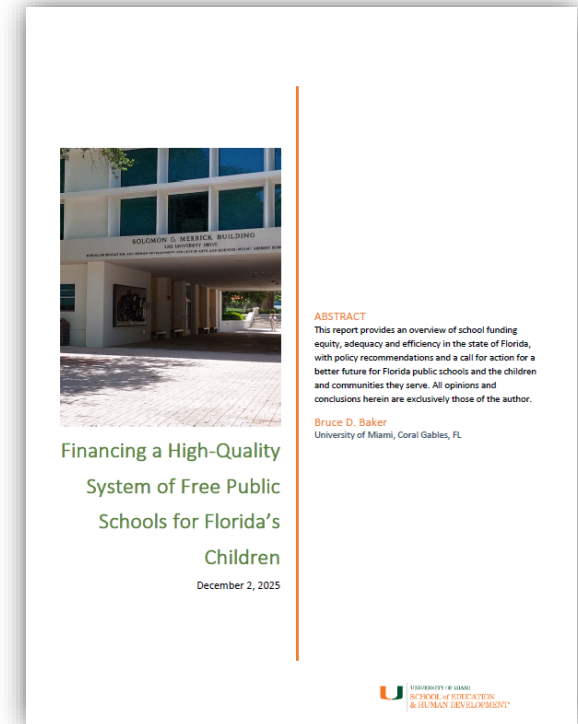& HUMAN DEVELOPMENT

Recommendation 2 – Parts 2 & 3

o **Recommendation 2 – Part 2:** Establish new regulations for evaluating existing charter operators and vetting new charter operators to ensure improved equity in the distribution of students by their needs across schools. Adopt and enforce stricter regulations pertaining to student outcomes.

o **Recommendation 2 – Part 3**: Adopt updated charter school legislation to ensure that charter schools are sufficiently "public," required to operate as if "state actors," protecting children's constitutional rights and abiding by all relevant federal statutes.
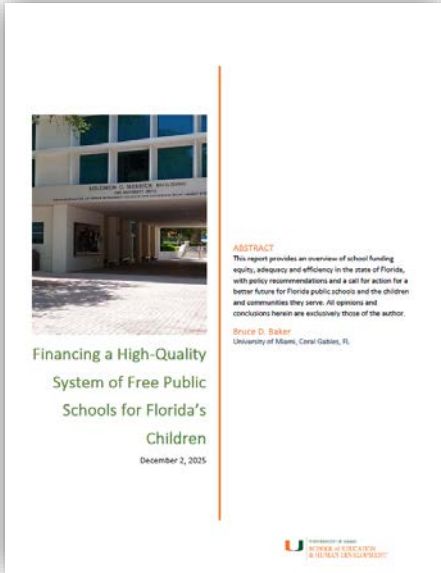
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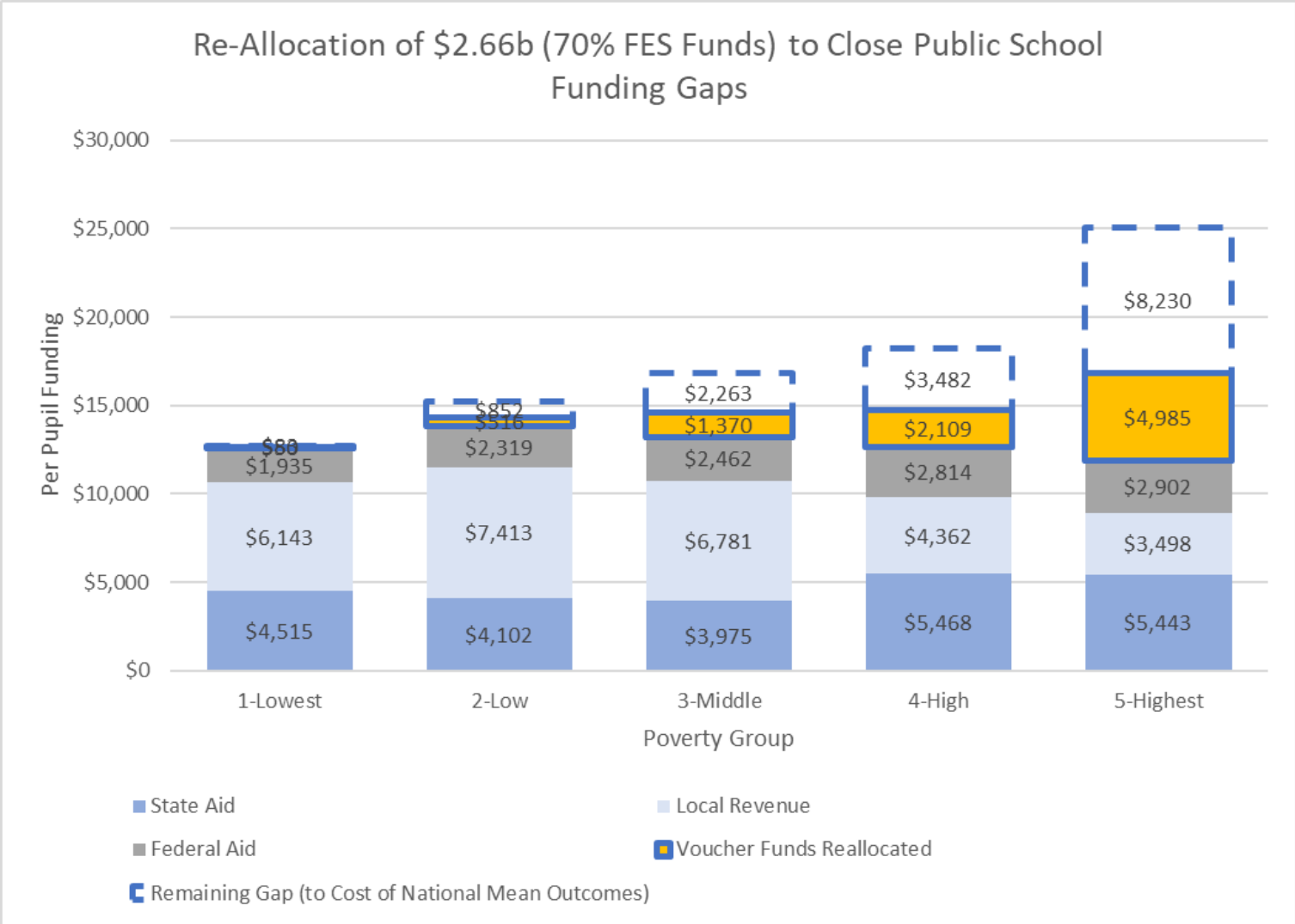
UNIVERSITY OF MIAMI
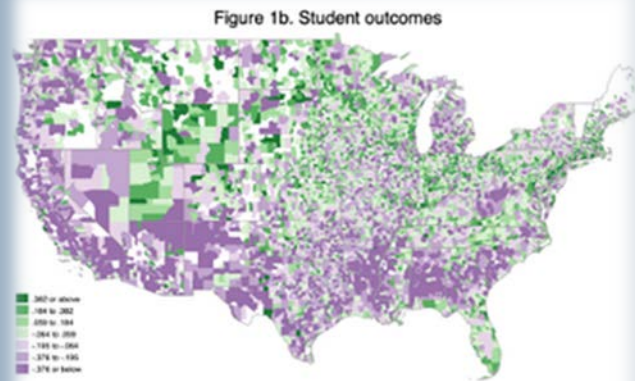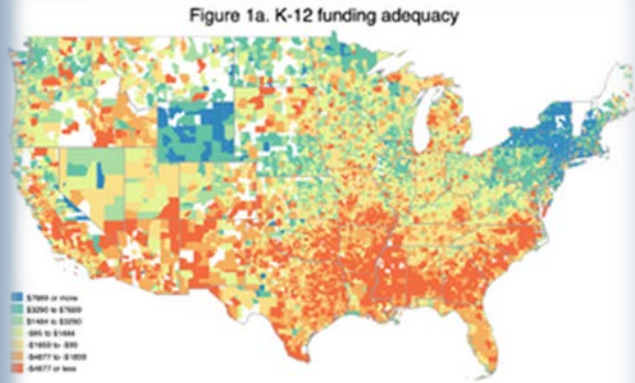SCHOOL of EDUCATION
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Recommendation 3

o Freeze expansion of the voucher program to free up state resources to support a fully funded, overhauled public school finance formula, to provide a uniform system of free public schools.

Financing a High-Quality System of Free Public Schools for Florida's Children

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Re-allocation of voucher funds for ROI

Re-Allocation of $2.66b (70% FES Funds) to Close Public School Funding Gaps

Data Source: School Finance Indicators Database (District Cost Database)
https://www.schoolfinancedata.org/download-data/

SchoolFinance101.com
SchoolFinanceData.org

Figure 1a. K-12 funding adequacy

Figure 1b. Student outcomes

Appendices

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Recent Applications of Cost Modeling

Professional Reports

o Colorado – Atchison, D., Levin, S., Levin, J., Kolar, A., Blair, D., Srikanth, A., & Salvato, B. (2024). Equity and Adequacy of Colorado School Funding: A Cost-Modeling Approach. https://www.cde.state.co.us/cdedepcom/schoolfinancecostmodelingadequacystudyreport

o Delaware – D. Atchison, B.D. Baker, J. Levin, S. Fatima, A. Trauth, A. Srikanth, C. Herberle, N. Gannon-Slater, L. Junk, K., Wallace, L., & Baker, B. (2023) Assessment of Delaware Public School Funding. https://education.delaware.gov/wp-content/uploads/2023/12/23-22933_1_Delaware_Full_Report-FMT-ed103023-Version-2.pdf

o New Hampshire – Atchison, D., Baker, B.D., Levin, J., Kearns, C. (2020) New Hampshire Commission to Study School Funding, Final Report. https://carsey.unh.edu/sites/default/files/media/2020/09/20-12685_nh_final_report_v10.pdf

o Ohio – Levin, J., Brooks, Baker, B., C., Fatima, S., Blair, D., Salvato, B., Srikanth, A., London, B., Atchison, D., Jacobson, A., Hadley, L., Dotson, B., Harrington, H., Yeshitla, B. (2025). Study of the Educational Costs of Serving Students Who Are Economically Disadvantaged. https://education.ohio.gov/getattachment/About/Annual-Reports/Economic-Disadvantage-Finance-Study-American-Institutes-for-Research.pdf.aspx?lang=en-US

o Oregon – Brooks, C., Levin, J., Baker, B., & Salvato, B. (2025). Understanding the Cost of Providing Adequate Educational Opportunity in Oregon. https://olis.oregonlegislature.gov/liz/2025R1/Downloads/CommitteeMeetingDocument/291280

o Vermont – Kolbe, T., Baker, B.D., Atchison, D., Levin, J. (2019) Pupil Weighting Factors Report. https://legislature.vermont.gov/assets/Legislative-Reports/edu-legislative-report-pupil-weighting-factors-2019.pdf

Peer Reviewed Articles & Working Papers

o Baker, B. D. (2024). *How and Why Racial Isolation Affects Education Costs & the Provision of Equal Educational Opportunity*. EdWorkingPaper No. 24-1047. Annenberg Institute for School Reform at Brown University.

o Baker, B. D., Weber, M., & Srikanth, A. (2021). Informing Federal School Finance Policy with Empirical Evidence. *Journal of Education Finance*, 47(1), 1-25.

o Gronberg, T. J., Jansen, D. W., & Taylor, L. L. (2017). Are charters the best alternative? A cost frontier analysis of alternative education campuses in Texas. *Southern Economic Journal*, 83(3), 721-743.

o Levin, J., Baker, B., Lee, J., Atchison, D., & Kelchen, R. (2022). *An Examination of the Costs of Texas Community Colleges*. REL 2023-142. Regional Educational Laboratory Southwest.

o Kolbe, T., Baker, B. D., Atchison, D., Levin, J., & Harris, P. (2021). The additional cost of operating rural schools: Evidence from Vermont. *AERA Open*, 7, 2332858420988868.

o Zhao, B. (2022). Estimating the cost function of Connecticut public K–12 education: implications for inequity and inadequacy in school spending. *Education Economics*, 31(4), 439-470.

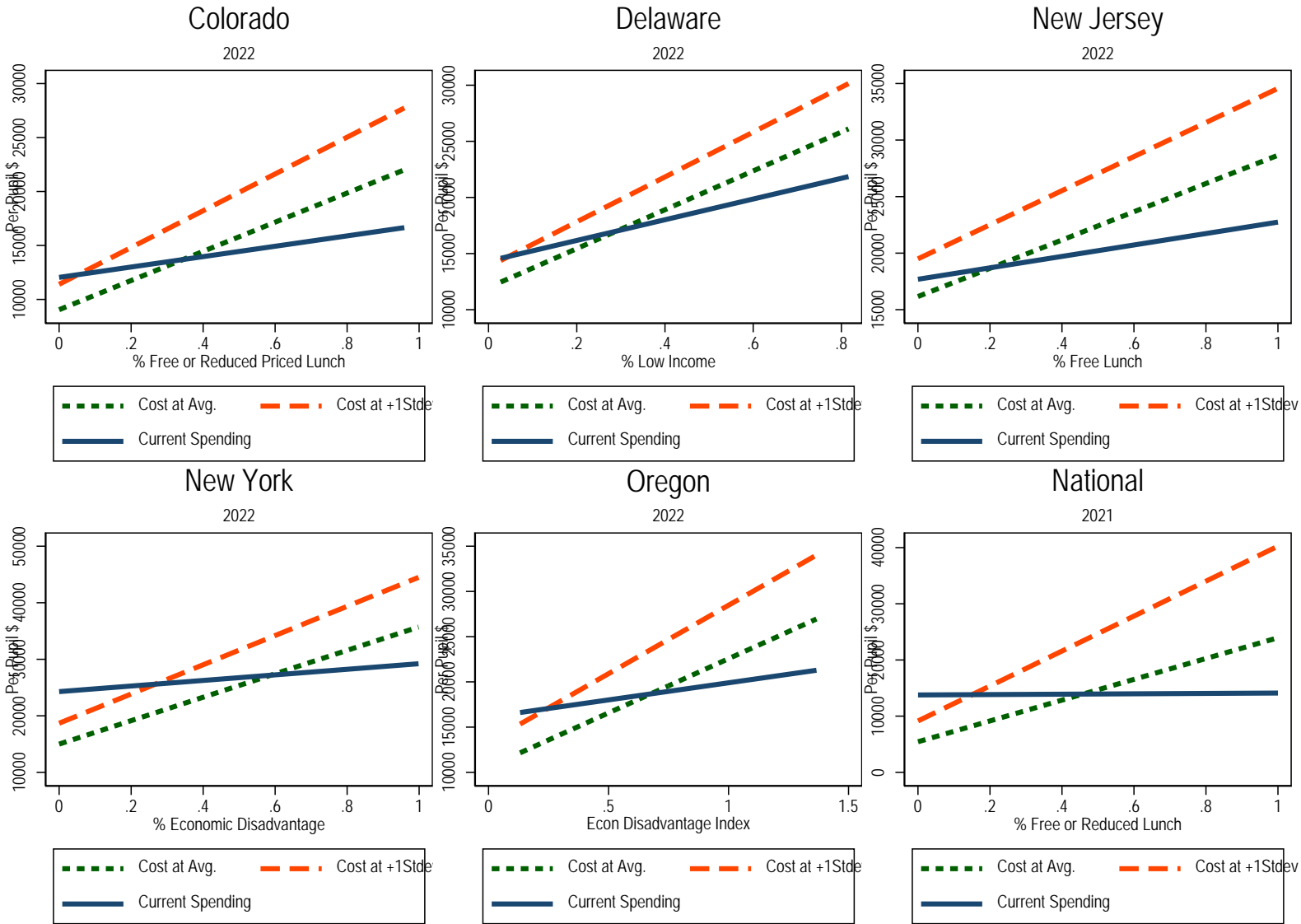# Policy Influence of Cost Modeling Studies

Formula Changes

o Texas Community College Formula
  – Levin, J., Baker, B., Lee, J., Atchison, D., & Kelchen, R. (2022). An Examination of the Costs of Texas Community Colleges. REL 2023-142. Regional Educational Laboratory Southwest. https://ies.ed.gov/sites/default/files/rel-southwest/document/2025/07/REL_2023142.pdf

o Vermont K12 Formula Weights
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Other State Uses of NECM/SFID

o Virginia Joint Legislative Audit & Review Commission Report
  – https://jlarc.virginia.gov/landing-2023-virginias-k-12-funding-formula.asp

o Missouri Department of Elementary and Secondary Education Report
  – https://dese.mo.gov/media/pdf/missouri-school-funding-march-2023

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Exhibit 21. Regression Model Estimates of Raw Pupil Cost Weights and Base Funding

DV = District cost per pupil—pre-COVID- federal funding per pupil	State average	Statewide average + 1 standard deviation
Student needs		
EDI	1.422	1.452
% Students with low-cost disabilities	5.289	5.269
% Students with middle- and high-cost disabilities	6.173	6.145
% EL	1.709	1.682
School and district factors		
Grade range distribution		
% in grades K–8	(Reference)	
% grades 9 to 12	1.061	1.057
District enrollment		
Under 100	1.833	1.837
101 to 300	1.434	1.430
301 to 600	1.217	1.216
601 to 1,200	1.111	1.110
>1,200	(Reference)	
Time (Base year = 2025)	1.068	1.066
Constant (Base cost in 2025)	11,648.98	14,643.47
Number of observations	1,599	1,599

Note. Figures are exponentiated coefficients from Poisson regression. The reference group is a district serving students in grades K-8 with enrollment greater than 1,200. All percentage variables range from 0–1. All measures are calculated or reported at the district level. All variables are statistically significant at the .01 level.
Source. The ODE; Baker et al., 2024; NCES n.d. -a.

Exhibit 23. Application of Weights for +1 Standard Deviation Outcomes to a Hypothetical District

Model factor	Estimated raw weight	Characteristic value (enrollment percentage/ enrollment group indicator/ year)	Effective weight
Student needs			
EDI	1.452	65.8%	1.278
% students with low-cost disabilities	5.269	7.72%	1.137
% students with middle- and high-cost disabilities	6.145	7.71%	1.150
% EL	1.682	10.6%	1.057
Grade range distribution			
% Grades 9–12	1.057	32.9%	1.018
Enrollment group			
Under 100	1.837	0	1.000
101 to 300	1.430	0	1.000
301 to 600	1.216	0	1.000
601 to 1,200	1.110	0	1.000
Time (Base year = 2025)	1.066	-3.00	0.826
Base per-pupil amount	14,643.47		
Overall needs index (multiplied effective weights)			1.485
District per-pupil funding =	*$14,643*	x 1.485 =	*$21,746*

Note. Estimated weights are taken from the model calibrated to the high target outcome standard (Statewide Average + 1 Standard Deviation) reported in Exhibit 21. Effective weights are calculated by raising the estimated weight to the power of the model factor value. The combined needs index is the product of all effective weights. The district formula per-pupil funding estimate is calculated by multiplying base funding by the combined needs index. The final calculation indicates that a district with average located in a district with enrollment greater than 1,200 would require $21,745.55 per pupil in funding to address the cost adequately of educating all students to achieve one standard deviation above statewide average outcomes.
Source. Calculations based on data from the ODE; Baker et al., 2024; NCES, n.d.-a.

https://olis.oregonlegislature.gov/liz/2025R1/Downloads/CommitteeMeetingDocument/291280

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Exhibit 34. Weight Estimation Regression Models

Weight categories	A. Average outcomes	B. High outcomes
Student needs		
At-risk (FRL) proportion	1.05	1.07
SWD proportion	1.19	1.20
ELL proportion	1.28	1.28
Grade range		
Middle school enrollment proportion	0.12	0.12
High school enrollment proportion	0.36	0.36
School enrollment		
<300	0.45	0.46
300 to <450	0.19	0.19
450 to <600	0.12	0.12
600 to <800	0.08	0.07
Geographic cost (CWIFT)	1.05	1.05
Base funding	6,648	8,443
Number of school-by-year observations	9,654	9,654
Number of unique schools	1701	1701
Pseudo R^2 / R^2	0.959	0.960

Exhibit Reads. An increase in the low-income student proportion from 0 to 1 (i.e., from no low-income students to 100% low-income students) is associated with an additional target funding level of 105% of the base funding level, on average, to base funding when using an average-outcome target. The weights presented are additive.

Note. FRL = free or reduced-price lunch eligible, SWD = students with disabilities, ELL = English language learner Additive weights shown are from an Ordinary Least Squares regression, where regression coefficients were expressed in dollar terms. Weights were calculated by dividing the coefficient by the base funding amount. Models also include year-specific indicator variables (where Fiscal Year 2023 serves as the reference group for all models). The base funding represents target funding per pupil in Fiscal Year 2023, when there are no students represented in the other weight categories and the geographic cost (CWIFT) is set to zero. Regression models are weighted by enrollment. The reference enrollment category is schools with more than 800 students. The grade range weights are interpreted relative to enrollment in elementary grades. Data are from the CDE and the U.S. Department of Education.

Exhibit 35. Example Application of a Weighted Student Formula for a Colorado High School Using the High Outcomes Weights Model

Weight categories	Weight	Student proportion	Effective weight	Additional cost per pupil
Student needs				(base × effective weight)
At-risk (FRL) proportion	1.07	0.32	0.342	+$2,891
SWD proportion	1.20	0.08	0.096	+$811
ELL proportion	1.28	0.05	0.064	+$540
Programming/grade range				
Middle school enrollment proportion	0.12	0	0	$0
High school enrollment proportion	0.36	1	0.36	+$3,039
School enrollment				
<300	0.46	0	0	$0
300 to <450	0.19	0	0	$0
450 to <600	0.12	0	0	$0
600 to <800	0.07	0	0	$0
Geographic cost (CWIFT)	1.05	0.13	0.137	+$1,152
Base x Needs index (sum of all effective weights)	$8,443 x 0.999		=	+ $8,434
Per-pupil funding = (base × needs index) + base	$8,434 + $8,443		=	$16,877

Note. FRL = free or reduced-price lunch eligible, SWD = students with disabilities, ELL = English language learner

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https://www.cde.state.co.us/cdedepcom/schoolfinancecostmodelingadequacystudyreport