

MOE Waiver Request

Florida

On behalf of my State, I request a waiver of the following State maintenance of effort (MOE) requirements for the following fiscal years:

- ✓ FY 2020 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.
- ✓ FY 2021 MOE requirement for elementary and secondary education under section 18008 of the CARES Act.

Data for State support and overall State spending

	State support for elementary and secondary education	State support for higher education	Overall State spending
FY 2017 - expenditures	\$11,355,704,370	\$4,375,033,008	\$46,288,077,650
FY 2018 - expenditures	\$11,876,044,977	\$4,583,694,966	\$46,577,325,145
FY 2019 - expenditures	\$12,115,836,160	\$4,731,853,800	\$51,289,240,229
FY 2020 – expenditures*	\$11,518,734,263	\$4,797,636,798	\$53,612,608,694
FY 2021 Appropriations**	\$11,414,501,434	\$4,941,679,829	\$57,811,814,199
FY 2022 Est appropriations	\$12,903,776,586	\$5,136,668,581	\$61,604,519,707
FY 2023	Estimates will be available in May 2022	Estimates will be available in May 2022	Estimates will be available in May 2022

*Includes the \$929,359,101 of COVID replacing general revenue.

** Includes the \$1,445,088,635 of COVID replacing general revenue.

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FY 2019 - expenditures	\$12,115,836,160	\$4,731,853,800	\$51,289,240,229
FY 2020 – expenditures*	\$12,448,093,364	\$4,797,636,798	\$54,541,967,795
FY 2021 Appropriations**	\$12,859,590,069	\$4,941,679,829	\$59,256,902,834
FY 2022 Est appropriations	\$12,903,776,586	\$5,136,668,581	\$61,604,519,707
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** Excludes the \$1,445,088,635 of COVID replacing general revenue.

1. A description of the extent to which the State experienced fiscal burdens in preventing, preparing for, and responding to coronavirus and an explanation of how those fiscal burdens affected the State’s ability to maintain fiscal effort (e.g. the status of and any changes to the State’s rainy day fund, whether the State experienced a decline in revenues, or an increase in other emergency expenses resulting from the pandemic, such as expenses related to health care, unemployment insurance, or support for small businesses:
 - a. Despite the economic contraction caused by the COVID-19 pandemic, as the following information will show, the state of Florida has maintained their commitment to funding elementary and secondary education and for higher learning. The State of Florida is requesting the waiver for the CARES Act based upon the standard accounting principles applied to the reporting of Coronavirus Relief Funds (CRF) under the CARES Act. The application of standard accounting principles resulted in the need to shift existing General Revenue provided for elementary and secondary education and for higher learning to a federal funding designation. Despite the state actually providing the General Revenue funds to elementary and secondary education and for higher learning, the classification results in a reduction of state funding provided for Florida’s education system.

2. Documentation and data supporting the description of State’s fiscal burdens (e.g., revenue data, appropriation tables, unemployment statistics, etc.) including any State action that impacted State revenue (e.g, tax increases or decreases).

State Revenues Collected

Fiscal Year	Revenue Collections
FY 2017 - actual	\$29,821,600,000
FY 2018 - actual	\$31,706,200,000
FY 2019 - actual	\$33,854,600,000
FY 2020 - actual	\$31,834,400,000
FY 2021 - est	\$34,030,200,000
FY 2022 - est	\$34,863,800,000

3. In addition, in its waiver request, a State should submit information on the relevant factors listed below to support its request. The Secretary may ask for additional information after States submit the MOE waiver request form.
 - A. Has the State increased support for education?
 1. Has total State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?

Yes - FY 2022 is estimated to be \$1.4B higher than FY 2021 when CRF funds are calculated in as replacing general revenue, and \$44m higher when CRF funds are excluded.

Elementary and secondary education

Fiscal Year	State Funding	Increase / (Decrease)
FY 2019 – expenditures	\$12,115,836,160	\$239,791,183
FY 2020 – expenditures*	\$11,518,734,263	(\$597,101,897)
FY 2021 – appropriations**	\$11,414,501,434	(\$104,232,829)
FY 2022 – est approp	\$12,903,776,586	\$1,489,275,152

*Includes the \$929,359,101 of COVID replacing general revenue.

** Includes the \$1,445,088,635 of COVID replacing general revenue.

Elementary and secondary education

Fiscal Year	State Funding	Increase / (Decrease)
FY 2019 – expenditures	\$12,115,836,160	\$239,791,183
FY 2020 – expenditures*	\$12,448,093,364	\$332,257,204
FY 2021 – appropriations**	\$12,859,590,069	\$411,496,706
FY 2022 – est approp	\$12,903,776,586	\$44,186,517

*Excludes the \$929,359,101 of CRF replacing general revenue.

** Excludes the \$1,445,088,635 of CRF replacing general revenue.

Yes

Higher Education

Fiscal Year	State Funding	Increase / (Decrease)
FY 2019 – expenditures	\$4,731,853,800	\$148,158,834
FY 2020 – expenditures	\$4,797,636,798	\$65,782,998
FY 2021 – appropriations	\$4,941,679,829	\$144,043,031
FY 2022 – est approp	\$5,136,668,581	\$194,988,752

2. Has total State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?

No for FY 2020 and FY 2021 when the CRF funds are included as a replacement for general revenue; however, yes for FY 2022.

Yes for all three fiscal years when CRF funds are excluded as a replacement of general revenue in FY 2020 and FY 2021.

Elementary and secondary education

Fiscal Year	State Funding	Increase / (Decrease)
Three Year Baseline	\$11,782,528,502	
FY 2020 – expenditures*	\$11,518,734,263	(\$263,794,239)
FY 2021 – appropriations**	\$11,414,501,434	(\$368,024,068)
FY 2022 – est approp	\$12,903,776,586	\$1,121,248,084

*Includes the \$929,359,101 of CRF replacing general revenue.

** Includes the \$1,445,088,635 of CRF replacing general revenue.

Elementary and secondary education

Fiscal Year	State Funding	Increase / (Decrease)
Three Year Baseline	\$11,782,528,502	
FY 2020 – expenditures*	\$12,448,093,364	\$665,564,862
FY 2021 – appropriations**	\$12,859,590,069	\$1,077,061,567
FY 2022 – est approp	\$12,903,776,586	\$1,121,248,084

*Excludes the \$929,359,101 of CRF replacing general revenue.

** Excludes the \$1,445,088,635 of CRF replacing general revenue.

Yes

Higher Education

Fiscal Year	State Funding	Increase / (Decrease)
Three Year Baseline	\$4,563,527,258	
FY 2020 – expenditures	\$4,797,636,798	\$234,109,540
FY 2021 – appropriations	\$4,941,679,829	\$378,152,571
FY 2022 – est approp.	\$5,136,668,581	\$573,141,323

3. Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased from the prior fiscal year?

Elementary and secondary education state funding per-pupil has increased by \$29.27 in FY 2021 as compared to FY 2020, when calculated with CRF funds replacing general revenue.

Elementary and secondary education state funding per-pupil has increased by \$217.88 in FY 2021 as compared to FY 2020, when calculated with CRF funds not replacing general revenue.

Higher education state funding per-pupil can not be accurately calculated based on the structure of how the State of Florida funds universities versus community colleges. There is not an efficient methodology for calculating a single higher education state funding per-pupil amount that would encompass both universities and community colleges.

4. Has per-pupil State funding for K-12 education and for higher education (calculated separately) increased over time (e.g., since baseline years)?

No for FY2020, and yes for FY 2021 and FY 2022 when calculating with CRF funding replacing general revenue.

Elementary and secondary education

Fiscal Year	State Funding per-pupil
FY 2017	\$4,048.57
FY 2018	\$4,207.29
FY 2019	\$4,278.32
FY 2020*	\$4,026.87
FY 2021**	\$4,056.14
FY 2022*** - est	\$4,336.75

* Includes the \$929,359,101 of CRF replacing general revenue.

** Includes the \$1,445,088,635 of CRF replacing general revenue.

*** Excludes the \$464,287,903 in general revenue reserve.

Yes for FY2020 and FY 2021, and no for FY 2022 when calculating with state funding not being replaced with CRF funding.

Elementary and secondary education

Fiscal Year	State Funding per-pupil
FY 2017	\$4,048.57
FY 2018	\$4,207.29
FY 2019	\$4,278.32
FY 2020*	\$4,351.77
FY 2021**	\$4,569.65
FY 2022*** - est	\$4,336.75

* Excludes the \$929,359,101 of COVID replacing general revenue.

** Excludes the \$1,445,088,635 of COVID replacing general revenue.

*** Excludes the \$464,287,903 in general revenue reserve.

Higher education state funding per-pupil: N/A per question 3 above.

5. Has the State appropriated an increase in State funding for K-12 education and for higher education for the future years?

Yes

Elementary and secondary education state funded appropriations:

Fiscal Year	State Funded Appropriations	Increase / (Decrease)
FY 2020 *	\$12,450,345,660	\$324,574,119
FY 2021 **	\$12,859,590,069	\$409,244,409
FY 2022 – est approp	\$12,903,776,586	\$44,186,517

* Excludes the \$929,359,101 of CRF replacing general revenue.

** Excludes the \$1,445,088,635 of CRF replacing general revenue.

Yes

Higher education state funded appropriations:

Fiscal Year	State Funded Appropriations	Increase / (Decrease)
FY 2020	\$4,797,710,798	\$65,782,998
FY 2021	\$4,941,679,289	\$144,043,031
FY 2022 – est approp	\$5,136,668,581	\$194,988,752

B. Are there exceptional circumstances that caused the State to be unable to maintain support for education?

1. Are there specific severe effects of the COVID-19 pandemic on the State’s economy that necessitated reductions in support for elementary and secondary education and for higher learning?
 - a. No reductions were taken to the state support for elementary education and for higher learning.
2. What steps did the State take to avoid and/or minimize such reductions?
 - a. In 2020, under authority of the Governor’s Emergency Executive Order, the Education Commissioner issued emergency executive orders assuring school districts full state funding for FY 2019-20 despite school closure as well as full funding for fall of FY 2020-21 in support of school reopening. School districts were also granted latitude to repurpose state categorical funding for expenses which supported transition to virtual learning and continued delivery of student services through modified service delivery models. Florida’s proactive response enabled school districts to bridge gaps and ensure student academic education progress.
3. Did the State use Coronavirus State and Local Fiscal Recovery Funds awarded by the U.S. Department of Treasury under section 9901 of the ARP Act to support elementary and secondary education and higher learning.
 - a. This waiver request only pertains to CARES, therefore the fiscal years (FY 2020 and FY 2021) to which this waiver is being requested did not factor in funding received from the ARP Act.
4. How did reductions in support for elementary and secondary education and for higher education compare to other budget categories?
 - a. No reductions were taken to the state support for elementary and secondary education and for higher learning.
5. Did the State take steps that reduced or will it take steps to proactively reduce its financial resources in a way that impacted or will impact its ability to meet MOE requirements (e.g., tax changes (and in what context), additional contributions to rainy day funds)? If so, what was the impact of the reduction (e.g., to what extent were its resources reduced or will its resources be reduced)?

- a. No reductions were taken to the state support for elementary and secondary education and for higher learning.
- C. Has the State used or will it use ESSER, GEER, or Higher Education Emergency Relief (HEER) funding to replace State funding for education?
- 1. Will all unallocated ESSER or GEER funds relevant to the waiver be used to provide net new resources to K-12 schools and to higher education and not be used to replace existing State commitments to K-12 education and to higher education?
 - a. Yes, the CARES Act ESSER and GEER funds were not used to replace existing state commitments to K-12 education and higher education in Fiscal Years 2020 and 2021.
 - 2. Will all unallocated HEER funds be used to provide net new resources to higher education and not be used to replace existing State commitments to higher education?
 - a. The CARES Act HEER funds were directly provided to Florida's higher education institutions and were not used to replace existing state commitments to higher education in Fiscal Years 2020 and 2021.
 - 3. Has the State previously used any ESSER, GEER, or HEER funds to replace State funding for education?
 - a. No, the CARES Act ESSER, GEER, and HEER funds were not used to replace existing state commitments to K-12 education and higher education in Fiscal Years 2020 and 2021.

To the best of my knowledge and belief, all of the information in this MOE data submission are true and correct and the failure to submit accurate data may result in liability under the False Claims Act, 31 U.S.C. 3729 et seq.; OMB Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement) in 2 CFR part 180, as adopted and amended as regulations of the Department in 2 CFR part 3485; and 18 USC 1001, as appropriate, and other enforcement actions:

Richard Corcoran, Commissioner, Florida Department of Education

(850) 245-0073



Signature

5/17/2021

Date

Appendix B: MOE Data Submission – Additional submission requirements

Elementary and Secondary Education

The data sources are the state’s actual expenditures for the Florida Education Finance Program (FEFP), which includes the Class Size Reduction categorical and District Lottery/School Recognition categorical. The FEFP is the primary funding formula that funds school district operations.

Higher Education

The data sources are the state’s actual expenditures for Workforce Development programs, the Florida College System, and the State University System, including state funded need-based financial assistance.

Overall State Spending

The data sources are the state’s actual expenditures for the seven policy units for the State of Florida:

1. Administrative
2. Education
3. Environment
4. General Government
5. Human Services
6. Public Safety
7. Transportation and Economic Development