



Call to Action: A Case for Enhanced Dual Enrollment Reporting

2025/26

INTRODUCTION

Florida has long recognized the value of, and in turn is a recognized national leader in, accelerated learning options geared towards preparing students for postsecondary success and supporting the state's workforce needs. Among these options, dual enrollment (DE) serves a unique and vital role. It connects high school and postsecondary



education allowing students to earn college and/or career credit at no cost, while also fostering early momentum toward credential or degree attainment. In the 2022-23 academic year, over 89,000 Florida students participated in DE programs and benefitted from Florida's commitment to access and affordability.¹ Careful implementation of recent policy changes to school district incentives for acceleration options can serve to underscore Florida's commitment to degree attainment, workforce and economic development, and improve public transparency of program outcomes and finances.

PRIOR STATE AND THE PATH TO POLICY CHANGE

In 1973, the Florida Legislature enacted the Florida Education Finance Program (FEFP) which has since served as the primary mechanism for funding the operating costs of Florida school districts and is the foundation for financing Florida's K-12 educational programs, including accelerated programs. At its core, the FEFP distributes funds to districts based on student enrollment, with adjustments made to account for program costs, district size, and regional wage differences. Each year, these weighted enrollments are multiplied by the state's Base Student Allocation (BSA) to determine district appropriations. More information on the FEFP can be found on the [Florida Department of Education's Funding for Florida Districts webpage](#).

Heretofore, districts received additional funding for the outcomes achieved by FTE students enrolled in an acceleration program such as Advanced Placement (AP), International Baccalaureate (IB), Advanced International Certificate of Education (AICE), Career and Professional Education (CAPE), and DE programs. These add-on weights provided districts with significant additional funding to offset the costs of accelerated courses and programs. Add-on weights and funding generated under the previous policy per add-on FTE specific to DE can be seen in **Table 1**.

Table 1: DE Add-on Weights and Funding Generated per FTE

Add-on FTE	2024-25 FEFP Funding Generated per Add-On FTE	Description
0.08	\$433	Student who is not enrolled in an early college program, who completes a general education core course through the dual enrollment program with a grade of "A."
0.08	\$433	Student who completes a career course through the dual enrollment program with a 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 the dual enrollment program with a grade of "A" or better.
0.3	\$1,622	Student who receives an associate degree through the dual enrollment program with a 3.0 grade point average or better.

As the BSA has increased over time, so has the revenue generated by add-on weights. Although the Legislature reduced the weights in 2008, both the BSA and the number of qualifying dual enrollment courses/programs have continued to expand. For example, in the 2003-04 fiscal year, \$59.8 million was appropriated for all add-on

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weights, compared to \$595.1 million in 2024-25, nearly a tenfold increase. This sustained growth in dual enrollment offerings, coupled with Florida’s

continued investment to support the expansion of accelerated programs reflects the state’s strong and ongoing commitment to ensuring students have access to accelerated learning opportunities. At the same time, however, the rapid expansion of both the funding levels and eligible courses/programs as well as a perceived lack of transparency on expenditures of FTE bonus weights across a panoply of acceleration programs prompted lawmakers to examine the long-term sustainability of the add-on weight model.

To better understand whether the dollars generated through the FEFP were sufficient to cover program costs or if districts had surplus funds, the Florida Legislature directed a study in the Fiscal Year 2024-25 General Appropriations Act, requiring the Florida Department of Education, in collaboration with school districts, to examine the additional weighted FTE funding awarded for acceleration programs for the 2021-22 through 2023-24 school years.²

As part of the study, each district was required to report:

- (a) the annual costs of offering and maintaining eligible programs and courses, and
- (b) a detailed accounting of how the additional weighted FTE funding was expended.

Districts were asked to categorize expenditures into one of eight broad areas: Teacher Compensation,

Instructional Materials & Supplies, Equipment, Professional Development, Exam Fees, Career/ Curriculum Counseling, On-the-Job Training or Apprenticeships, and Other. The study was to be completed by January 31, 2025. On March 4, 2025, the Florida Legislature PreK-12 Budget Subcommittee chaired by Jenna Persons-Mulicka presented the results of the add-on weights study. A statewide costs and expenditures results summary for DE programs can be seen in **Table 2**.

Table 2: Summary of Statewide Costs & Expenditures from Add-On Weights Study for Dual Enrollment Program

Usage Category	2021-22	%	2022-23	%	2023-24	%
Teacher Compensation	\$14,009,972	30%	\$14,242,761	32%	\$15,358,216	28%
Instructional Materials & Supplies	\$4,454,040	10%	\$4,994,119	11%	\$5,693,937	10%
Equipment	\$220,952	0%	\$229,651	1%	\$447,830	1%
Professional Development	\$59,657	0%	\$166,709	0%	\$81,853	0%
Exam Fees	\$4,955,447	11%	\$3,929,228	9%	\$4,051,196	7%
Career/Curriculum Counselor	\$1,620,718	4%	\$2,861,773	6%	\$3,468,790	6%
On-the-Job Training or Apprenticeship	\$60,746	0%	\$76,442	0%	\$91,435	0%
Other	\$20,784,499	45%	\$17,741,001	40%	\$26,080,100	47%
Total Reported Expenditure (Add-On FTE Only)	\$46,166,031		\$44,241,684		\$55,273,356	
Total Reported Expenditure (All Funds)	\$89,765,661		\$92,440,728		\$102,924,285	

Overall, Florida districts received \$46.2 M in 2021-22, \$44.2 M in 2022-23, and \$55.3 M in 2023-24, while actual expenditures totaled \$89.8 M, \$92.4 M, and \$102.9 M, respectively for DE programs.

To ensure Florida's substantial investment in acceleration programs delivers maximum value, an enhanced reporting instrument should be considered and discussed.

Across all years, a large share of reported spending was categorized as "Other" - 45% in 2021-22, 40% in 2022-23, and 47% in 2023-24. Furthermore, 15 out of the 60 districts who had DE expenditures reported 100% of their program's expenditures in the "Other" category. This broad categorization, and the significant amount of "Other" expenditures limits transparency, obscures spending patterns, and may have raised concerns among policymakers.

EFFECTS OF NEW ACCELERATION POLICY

To offset the expansion of acceleration incentives on a ratio basis, the 2025 General Appropriations Act implementing bill established the Academic Acceleration Options Supplement, replacing the weighted FTE funding model. The 2025-26 budget provides \$596 million to support all acceleration programs, including AP, IB, AICE, CAPE, and DE. For DE programs, this funding also extends to eligible postsecondary institutions to cover tuition and instructional materials ensuring that DE programs across the state remain accessible to students and financially sustainable for schools and colleges.

Alongside the newly adopted categorical funding model, beginning September 1, 2026, school districts will be required to annually report prior-year expenditures of these supplement funds to the Legislature.

POLICY OPPORTUNITIES

There is an opportunity to improve financial transparency through improved reporting. Adding additional expenditure categories, for example, "Field Trip Expenses," "Software Licenses," or "Student Transportation," would reduce reliance on "Other" as a catchall category and produce more accurate, meaningful data for analysis. Moreover, the current survey does not capture the distinctive cost-sharing elements of DE, which, unlike other acceleration programs, requires direct and/or indirect expenditures on both the district and postsecondary institution sides, as outlined in dual enrollment articulation agreements.³ Nor does it collect critical information on key student outcomes, such as credits earned or courses attempted on either an aggregated or disaggregated basis.



To ensure Florida's substantial investment in acceleration programs delivers maximum value, an enhanced reporting instrument should be considered and discussed. Building on the 2024 add-on weights version, the addition of a few key variables would result in a rigorous and robust tool that would capture student outcome data as well as program expenditures. Results from this

ADDITIONAL DUAL ENROLLMENT VARIABLES
FOR CONSIDERATION AND ANNUAL REPORTING:

FINANCIAL

- Tuition and Fees
- Charter School Payments
- Costs Borne by Post-Secondary Institution
- Transportation Costs

OUTCOMES

- Courses Attempted
- Courses Passed with C or Better
- Potential College/Career Credits Earned

enhanced reporting – with the ability to crosstab for modality of delivery – should be published on an annual basis to ensure all acceleration programs are meeting goals and contributing to workforce development success.

By linking financial inputs to measurable student outcomes, policymakers and educators will have the data they need to refine strategies, strengthen programs, and continue expanding educational opportunities for Florida’s students, while protecting taxpayer investment and demonstrating progress towards Florida’s workforce and economic goals.



NOTES

Footnotes

¹IPEDS, 12-Month Enrollment: 12-month unduplicated headcount of dual enrolled students by race/ethnicity and gender, grand total, state, sector, 2022-2023

²Section 1011.62(1)(i), (l)–(p), Florida Statutes, mandates the Florida Department of Education, in collaboration with school districts, to examine the additional weighted FTE funding awarded for acceleration programs for the 2021-22 through 2023-24 school years.

³Section 1007.23, Florida Statutes, mandates the filing of statewide articulation agreements.

About Florida College Access Network

Florida College Access Network (FCAN) is Florida's collaborative network committed to ensuring all Floridians have the opportunity to achieve an education beyond high school and a rewarding career. We envision a Florida working together where education is the pathway to economic mobility for all.

FCAN strives to expand knowledge of research, data, policies, and practices that impact postsecondary access and attainment in Florida. For more information, visit www.floridacollegeaccess.org.

Online version of this report includes hyperlinked resources.

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