

**Education Estimating Conference for PreK-12 Enrollment**  
**Executive Summary**  
**Phase I - January 10, 2024**

The Education Estimating Conference met on January 10, 2024, to adopt a PreK-12 Full-Time Equivalent (FTE) enrollment forecast for FY 2024-25 through FY 2028-29. This forecast is Phase I of a multi-phase process used to develop the final PreK-12 FTE enrollment forecast for the 2024 legislative session. The adopted initial forecast incorporates data for: FY 2022-23 End of Year (EOY), FY 2023-24 Mid-Year Estimate (MYE), FY 2023-24 scholarships, births from the November 2023 Demographic Estimating Conference, and adopted scholarship credits from the August 2023 Revenue Estimating Conference.

***2022-23 EOY Estimate***

The 2022-23 EOY FTE estimate was 4,559.07 less than Appropriated, 1,195.39 more than the Fourth Calculation, and 8,522.61 less than the Spring Estimate. Greater than expected virtual completions at the end of the year accounted for the majority of the differences between the Fourth calculation and the EOY estimate, while finalizing the scholarship FTE accounted for the majority of the differences between the Spring and EOY estimates.

***2023-24 MYE***

The 2023-24 MYE FTE was 42,989.75 lower than appropriated and 35,216.75 lower than the August 2023 forecast. A significant portion of the difference between the August forecast and the MYE is due to Step Up for Students' (SUFs) decision to carry forward less than the statutorily allowed 25%. This decision resulted in 14,827 students who were previously forecasted to be in an FEP FTE setting to be funded through scholarship credits. Removing this unexpected shift in FTE, the MYE would have been 20,389.75 (0.66%) less than the prior forecast (well within the +/- 1% window that the Conference generally attributes to noise).

Overall, growth in scholarships was stronger than anticipated in FY 2023-24, with variation across the programs. Altogether, FTC, FTC-PEP, FES-EO, and Hope were 33,127 higher than previously forecasted. Although 93,000+ UA scholarships have been funded to date and reported for FTE, including newly funded scholarships due to Chapter No. 2023-350, DOE FTE reports show that 11,814 students did not ultimately take up the scholarship and were reported by public schools in Survey 2. As a result, FES-UA FTE was 11,301 less than previously forecasted, reflecting the number of FTE in public school settings that were reported by DOE after the crosschecking process.

***First Year of the Forecast...***

The forecast for each school district started from the lower than anticipated FY 2023-24 MYE and incorporated historical trends and cohort participation in various district programs and educational settings. The FES-UA program is forecasted to reach capacity and the FES-EO program is forecasted to grow relatively similar to historical participation patterns for income-based scholarship programs.

As in the summer, the forecast takes into account the inter-relationship between FTC, FTC-PEP and FES-EO. To incorporate this linkage, tax credit revenues and expenditures for scholarships were updated to ensure that the forecast beginning in FY 2024-25 reflects the most up-to-date FTC information, including current administration of the scholarship programs (see Scholarship Outlook Statement). At the

previous conference, 123,343 FTC scholarships were expected in FY 2023-24, with an estimated total carry forward into FY 2024-25 of \$310,798,404. After incorporating the additional take-up of FTC-PEP scholarships, SUFS spending down their carry forward to 10%, and AAA forecasting a transfer of \$25,000,000 at the end of the year, an estimated 149,718 FTC scholarships are anticipated in FY 2023-24, yielding a reduced carry forward into FY 2024-25 of \$127,257,184. The larger FY 2023-24 program size and smaller carry forward for the following year results in a larger than previously forecasted shift from FTC to FES-EO in FY 2024-25. Further, the FY 2024-25 FTC-PEP forecast is 27,322 higher than the previous forecast due to a growing awareness of the program—putting further upward pressure on FES-EO. Consequently, even though the FY 2023-24 base is lower, the direct interaction between FTC (including FTC-PEP) and FES-EO results in an FEFP forecast that is 25,293.61 FTE higher than the August 2023 forecast for FY 2024-25.

**Forecast Extension through FY 2028-29...**

The forecasted growth over the prior year ranges from a high of 119,304.84 (3.9%) in FY 2024-25 to a low of 36,094.30 (1.1%) in FY 2026-27. The final year of the forecast, FY 2028-29, is forecast to grow by 57,102.38 (1.7%), reaching 3,367,963.37 FTEs.

A number of drivers influence the shape of the new forecast. First, the FES-UA program is anticipated to reach capacity in each of the remaining years of the forecast through FY 2028-29. Second, private school scholarships (funded through both the FES-EO and FTC programs) are anticipated to grow steadily, with FES-EO absorbing all private school scholarships once FTC is full. Third, although the FTC-PEP program size is larger than previously forecasted, based on the most recent data, participation in FTC-PEP is expected to remain lower than the statutory cap throughout the forecast horizon. Finally, the birth forecast from the November 2023 Demographic Estimating Conference influences PreK beginning in FY 2026-27 and Kindergarten beginning in FY 2027-28.

There are three tables below: Table 1 provides a summary of the forecast by program category, Table 2 displays total FTE enrollment by year, and Table 3 illustrates the differences between the August 2023 and January 2024 forecasts.

Table 1. January 10, 2024 Forecast Summary								
Program Category	FY 2021-22 Final	FY 2022-23 EOY-Est*	FY 2023-24 MYE**	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
101 Basic Non-ESE PK-3	641,552.20	644,450.25	632,812.48	661,086.60	663,854.66	663,944.13	671,040.70	681,370.26
102 Basic Non-ESE 4-8	805,424.05	802,000.89	812,795.49	858,890.81	874,224.93	891,699.41	911,563.67	919,183.27
103 Basic Non-ESE 9-12	625,311.32	639,565.31	654,190.48	678,625.60	689,378.50	687,356.63	687,316.33	698,763.35
111 Basic ESE PK-3	153,914.97	168,345.73	185,996.86	190,187.80	196,794.44	203,780.52	211,288.10	219,634.53
112 Basic ESE 4-8	262,991.49	264,270.95	271,206.18	281,352.17	291,256.20	302,936.82	315,003.84	324,000.05
113 Basic ESE 9-12	162,526.26	171,504.13	178,865.69	182,873.86	188,325.92	190,877.82	193,612.28	200,127.75
130 ESOL	171,365.21	191,617.67	214,933.67	216,059.06	215,562.70	214,414.52	215,610.14	217,122.57
254 ESE Level IV	22,047.05	23,978.82	25,617.63	26,378.08	27,371.17	28,285.08	29,267.65	30,372.52
255 ESE Level V	4,310.06	4,704.47	5,073.69	5,281.93	5,522.82	5,737.72	5,975.81	6,234.21
300 Career Ed	67,879.38	68,467.35	70,600.53	70,661.63	71,251.52	70,604.51	70,182.47	71,154.86
Group 1 FTE	2,651,720.29	2,690,137.26	2,735,867.18	2,853,016.84	2,903,834.65	2,940,595.33	2,989,824.92	3,043,079.21
Group 2 FTE	265,601.70	288,768.31	316,225.52	318,380.70	319,708.21	319,041.83	321,036.07	324,884.16
ESE FTE	605,789.83	632,804.10	666,760.05	686,073.84	709,270.55	731,617.96	755,147.68	780,369.06
Total FTE	2,917,321.99	2,978,905.57	3,052,092.70	3,171,397.54	3,223,542.86	3,259,637.16	3,310,860.99	3,367,963.37

\*FY 2022-23 EOY-Est = 2022-23 preliminary recalibrated survey data

\*\*FY 2023-24 MYE = preliminary recalibrated survey 2 (October 2023) data, used as a base for the forecast

<b>Table 2. Historical and Forecasted Total FTE Enrollment</b>			
Fiscal Year	Total PK-12 FTE	Change	% Change
FY 2017-2018	2,822,732.74	17,867.57	0.64%
FY 2018-2019	2,831,913.23	9,180.49	0.33%
FY 2019-2020	2,860,469.34	28,556.11	1.01%
FY 2020-2021	2,801,507.89	-58,961.45	-2.06%
FY 2021-2022	2,917,321.99	115,814.10	4.13%
FY 2022-2023 EOY-Est*	2,978,905.57	61,583.58	2.11%
FY 2023-2024 MYE**	3,052,092.70	73,187.13	2.46%
FY 2024-2025 Forecast	3,171,397.54	119,304.84	3.91%
FY 2025-2026 Forecast	3,223,542.86	52,145.32	1.64%
FY 2026-2027 Forecast	3,259,637.16	36,094.30	1.12%
FY 2027-2028 Forecast	3,310,860.99	51,223.83	1.57%
FY 2028-2029 Forecast	3,367,963.37	57,102.38	1.72%

\*FY 2022-23 EOY-Est = 2022-23 preliminary recalibrated survey data

\*\*FY 2023-24 MYE = preliminary recalibrated survey 2 (October 2023) data, used as a base for the forecast

<b>Table 3. Forecast Summary</b>				
	<b>August 7, 2023 Conference*</b>	<b>January 10, 2024 Conference*</b>	<b>Difference</b>	<b>% Diff</b>
FY 2022-23 SE* vs EOY Est**	2,987,428.18	2,978,905.57	-8,522.61	-0.29%
FY 2023-24 Forecast vs MYE***	3,087,309.45	3,052,092.70	-35,216.75	-1.14%
FY 2024-2025 Forecast	3,146,103.93	3,171,397.54	25,293.61	0.80%
FY 2025-2026 Forecast	3,197,156.30	3,223,542.86	26,386.56	0.83%
FY 2026-2027 Forecast	3,226,405.89	3,259,637.16	33,231.27	1.03%
FY 2027-2028 Forecast	3,264,230.61	3,310,860.99	46,630.38	1.43%
FY 2028-2029 Forecast	3,302,302.14	3,367,963.37	65,661.23	1.99%

\*FY2022-23 SE = recalibrated survey 3 (February 2023) data excluding scholarship FTE, with adjustments to reflect scholarship payment data

\*\*FY 2022-23 EOY-Est = 2022-23 preliminary recalibrated survey data

\*\*\*FY 2023-24 MYE = preliminary recalibrated survey 2 (October 2023) data, used as a base for the forecast

### **General Notes...**

The Education Estimating Conference for PreK-12 Enrollment forecasts full-time equivalent (FTE) students whose educational instruction is funded through the Florida Education Finance Program (FEFP). There are ten program categories in two groups:

#### Group 1

- Three for basic education students who are not exceptional education students (101: for PreK through Grade 3; 102: for Grades 4 through 8; 103: for Grades 9 through 12) and
- Three for basic education exceptional educational students by grade grouping (111, 112, and 113).

#### Group 2

- One for English Language Learners (130),
- Two for exceptional education students who need higher levels of services (254, 255) and
- One for students taking career education instruction (300).

The funded educational time for a student may be in a single program category or spread through two or more program categories.

The FEFP is calculated five times throughout the year to arrive at each year's final appropriation. Each calculation ("calc") uses the latest information regarding the number of students that is available:

- (1) First Calculation (1<sup>st</sup> Calc) – This calculation is completed immediately after the annual legislative session. FTE student enrollment is the forecast used by the Legislature for the General Appropriations Act.
- (2) Second Calculation (2<sup>nd</sup> Calc) – This calculation is made upon receipt of the certified tax roll from the Department of Revenue. FTE student enrollment is the forecast used by the Legislature for the General Appropriations Act.
- (3) Third Calculation (3<sup>rd</sup> Calc) – This calculation includes the July and October actual FTE student enrollment surveys and the February and June estimated FTE enrollment. It is available in November.
- (4) Fourth Calculation (4<sup>th</sup> Calc) – This calculation includes July, October, and February actual FTE student enrollment surveys and the June estimated FTE enrollment. It is available in March.
- (5) Final Calculation – This calculation includes the actual final FTE student enrollment surveys for all four counts (July, October, February, and June) and is available in September or October of the next fiscal year.

FEFP FTE includes public education settings and a scholarship program for non-public students, the Family Empowerment Scholarship (FES) program. This program consists of two subtypes: FES-EO (for Educational Options) and FES-UA (for Unique Abilities). Families awarded a private school voucher are either funded through the FES-EO or Florida Tax Credit (FTC) scholarship programs. Families awarded a personalized education program (PEP) voucher are only funded through the FTC program.

The FTC program size is limited to the revenues collected for the scholarship program. Once FTC has reached its statutorily prescribed capacity, the FES-EO program is then used for funding private school vouchers. The FES-UA and FTC-PEP programs have the ability to grow based on statutory requirements. In addition, the FES-UA program has statutorily identified student groups that do not count towards the growth cap.

Among other changes, the Conference principals may adopt forecasts that include FTE enrollment estimates for the current year. For the conference held on April 14, 2023, the 2022-23 "SE" represented recalibrated survey 3 (February 2023) data excluding scholarship FTE, with adjustments to reflect scholarship payment data. For the conference held on January 10, 2024, the 2022-23 "EOY-Est" represented preliminary recalibrated survey data and the 2023-24 "MYE" represented preliminary recalibrated survey 2 (October 2023) data, used as a base for the forecast.

'PreK' figures include only pre-school age children with disabilities (ESE) and pre-school age children whose parents are in the Teenage Parent Program. It does not include children participating exclusively in the Voluntary Prekindergarten Program who receive those services through the public school system.