

Education Estimating Conference for PreK-12 Enrollment
Executive Summary
Phase II - February 21, 2024

The Education Estimating Conference met on February 21, 2024, to adopt a PreK-12 Full-Time Equivalent (FTE) enrollment forecast for FY 2024-25 through FY 2028-29. This forecast is Phase II of a multi-phase process used to develop the final PreK-12 FTE enrollment forecast for the 2024 legislative session. The adopted forecast incorporates new data for: FY 2024-25 district requested non-scholarship FTE forecast adjustments, FY 2023-24 scholarships, FY 2023-24 Scholarship Funding Organization (SFO) carry forward projections, and adopted scholarship credits from the January 2024 Revenue Estimating Conference.

2024-25 District Requested Non-Scholarship Forecast Adjustments...

Following Phase I (the January 2024 conference product), all districts had the opportunity to review the adopted forecasts for their areas in order to request any revisions suggested by their knowledge of local conditions. All 75 districts, including a new district (TCC), reviewed and approved their forecasts. Forty-one districts made revisions, of which 28 districts made discrete adjustments and 26 districts selected a different growth model. The districts' combined request resulted in a starting point for the FY 2024-25 forecast that was 2,820.47 FTE higher than the January adopted forecast.

2024-25 Scholarship Forecast...

The forecast is built off of recalibrated FTE, thus changes to recalibration rules introduce error into the forecast for multiple reasons, including how a student who is reported in multiple settings earns FTE. In 2022-23, a student who was reported in multiple settings earned a scholarship FTE; however, in 2023-24 the same scenario earned only a district FTE. This process of only allowing one setting to earn FTE is known as "nulling". Further, the discrete setting in which the FTE is ultimately earned after nulling takes place (i.e. only in district basic programs) adds another layer of error to the forecast, as the current year's FEFP program distribution carries forward into the forecast's distribution.

Although there are 45,387 capped students actively participating in the FES-UA program based on the 2023-24 3rd quarter payment data in February 2024, the forecast for FES-UA jumps off a base of 46,695 capped students who were determined eligible by the organization and department. While this new jumping off point affects the forecasted cap of the program, it does not affect expected participation in the program, as the take-up rate in 2024-25 is anticipated to be similar to what occurred in 2023-24. This calculation results in a 2024-25 cap of 62,247 eligible students, with 60,503 of these students forecasted to actively participate (see Scholarship Summary).

To update the inter-relationship between FTC, FTC-PEP and FES-EO, 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). Adjustments included a reduction in carry forward of \$5 million for Step Up for Students (SUFFS), an increase of \$30 million in transfers from AAA Scholarship Foundation (AAA) to SUFFS in the spring, and a net increase of \$14.5 million in Revenue Estimating Conference adopted scholarship credits in 2024-25. These adjustments resulted in an additional 3,727 privately funded (FTC) scholarships in FY 2024-25. Additionally, fewer Hope scholarships increase the funding capacity of FTC, resulting in a total shift from FES-EO to FTC of 3,917.

After accounting for the +2,820.47 increase in district non-scholarship requested FTE adjustments and the 3,917.00 scholarship increase within FTC which offsets FES-EO, the publicly funded forecast is -1,096.53 FTE less than the prior conference, resulting in total of 3,170,301.01 FTE for FY 2024-25.

Forecast Extension through FY 2028-29...

The forecasted growth over the prior year ranges from a high of 118,208.31 (3.9%) in FY 2024-25 to a low of 35,606.67 (1.1%) in FY 2026-27. The final year of the forecast, FY 2028-29, is forecast to grow by 56,741.43 (1.7%), reaching 3,367,273.56 FTE.

A number of drivers influence the shape of the forecast. First, the FES-UA program is forecasted to continue to have strong growth in each of the remaining years of the forecast through FY 2028-29, with 2023-24 participation rates extended throughout the horizon. Second, private school scholarships (funded through both the FES-EO and FTC programs) are anticipated to grow steadily, with the newly adopted scholarship credits from the January Revenue Estimating Conference and updated scholarship funding organization carry forward estimates coloring FTC’s funded capacity. Finally, FTC-PEP program participation is expected to remain lower than the statutory cap throughout the forecast horizon.

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 January 2024 and February 2024 forecasts.

Table 1. February 21, 2024 Forecast Summary								
Program Category	FY 2021-22 Final	FY 2022-23 Final	FY 2023-24 3rd Calc	FY 2024-25 Forecast	FY 2025-26 Forecast	FY 2026-27 Forecast	FY 2027-28 Forecast	FY 2028-29 Forecast
101 Basic Non-ESE PreK-3	641,552.20	644,450.25	632,812.48	658,027.52	661,350.29	661,186.33	668,070.63	678,357.95
102 Basic Non-ESE 4-8	805,424.05	802,000.89	812,795.49	855,480.00	871,842.20	889,780.83	910,077.72	917,929.85
103 Basic Non-ESE 9-12	625,311.32	639,565.31	654,190.48	680,710.38	691,931.36	689,398.53	689,011.34	700,038.11
111 Basic ESE PreK-3	153,914.97	168,345.73	185,996.86	191,802.81	198,078.43	204,957.88	212,414.39	220,758.30
112 Basic ESE 4-8	262,991.49	264,270.95	271,206.18	281,180.99	291,186.78	303,013.65	315,201.57	324,255.79
113 Basic ESE 9-12	162,526.26	171,504.13	178,865.69	182,858.53	188,220.91	190,603.14	193,239.53	199,620.56
130 ESOL	171,365.21	191,617.67	214,933.67	217,021.72	216,593.59	215,433.88	216,637.01	218,163.35
254 ESE Level IV	22,047.05	23,978.82	25,617.63	26,644.65	27,608.61	28,521.88	29,507.13	30,607.67
255 ESE Level V	4,310.06	4,704.47	5,073.69	5,314.22	5,546.61	5,759.19	5,997.63	6,253.91
300 Career Ed	67,879.38	68,467.35	70,600.53	71,260.19	71,513.61	70,823.75	70,375.18	71,288.07
Group 1 FTE	2,651,720.29	2,690,137.26	2,735,867.18	2,850,060.23	2,902,609.97	2,938,940.36	2,988,015.18	3,040,960.56
Group 2 FTE	265,601.70	288,768.31	316,225.52	320,240.78	321,262.42	320,538.70	322,516.95	326,313.00
ESE FTE	605,789.83	632,804.10	666,760.05	687,801.20	710,641.34	732,855.74	756,360.25	781,496.23
Total FTE	2,917,321.99	2,978,905.57	3,052,092.70	3,170,301.01	3,223,872.39	3,259,479.06	3,310,532.13	3,367,273.56

Table 2. Historical and Forecasted Total FTE Enrollment			
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 Final Calc	2,978,905.57	61,583.58	2.11%
FY 2023-2024 3rd Calc	3,052,092.70	73,187.13	2.46%
FY 2024-2025 Forecast	3,170,301.01	118,208.31	3.87%
FY 2025-2026 Forecast	3,223,872.39	53,571.38	1.69%
FY 2026-2027 Forecast	3,259,479.06	35,606.67	1.10%
FY 2027-2028 Forecast	3,310,532.13	51,053.07	1.57%
FY 2028-2029 Forecast	3,367,273.56	56,741.43	1.71%

Table 3. Forecast Summary				
	January 10, 2024 Conference*	February 21, 2024 Conference*	Difference	% Diff
FY 2023-24 MYE* vs 3rd Calc	3,052,092.70	3,052,092.70	0.00	0.00%
FY 2024-2025 Forecast	3,171,397.54	3,170,301.01	-1,096.53	-0.03%
FY 2025-2026 Forecast	3,223,542.86	3,223,872.39	329.53	0.01%
FY 2026-2027 Forecast	3,259,637.16	3,259,479.06	-158.10	0.00%
FY 2027-2028 Forecast	3,310,860.99	3,310,532.13	-328.86	-0.01%
FY 2028-2029 Forecast	3,367,963.37	3,367,273.56	-689.81	-0.02%

***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 (1st 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 (2nd 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 (3rd 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 (4th 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 January 10, 2024, 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.

Acronyms

AAA	AAA Scholarship Foundation
Calc	Calculation
ESE	Exceptional Student Education
ESOL	English Speakers of Other Languages
FEFP	Florida Education Finance Program
FES	Family Empowerment Scholarship
FES-EO	Family Empowerment Scholarship – Educational Options
FES-UA	Family Empowerment Scholarship – Unique Abilities
FTC	Florida Tax Credit
FTC-PEP	Florida Tax Credit - Personalized Education Program
FTE	Full-Time Equivalent
MYE	Mid-Year Estimate
PreK	Prekindergarten
SUFS	Step Up For Students
TCC	Tallahassee Community College