

Florida

This excerpt is taken from the [Public Funds Public Schools](#) report [The Fiscal Consequences of Private School Vouchers](#) by Samuel E. Abrams and Steven J. Koutsavlis. The report documents the growth of voucher programs and spending in seven states between 2008 and 2019.

No state comes close to Florida in the allocation of public funds to private schools. With the passage of legislation in 2021 that reorganized and expanded its voucher system, Florida has furthered its distinction as the most significant subsidizer of private schooling in the nation.

Before the 2021 legislation, Florida's five programs included two for students with disabilities: the McKay Scholarships for Students with Disabilities, a conventional voucher program initiated in 1999, and Gardiner Scholarships, an ESA voucher initiated in 2014. The state's three other programs include the Florida Tax Credit Scholarship Program, initiated in 2001; the Family Empowerment Scholarship Program, an ESA voucher initiated in 2019 and expanded in 2021; and the Hope Scholarship Program, funded through individual tax credits and initiated in 2018.

Given the time frame of this analysis, we focus here only on the first three voucher programs – the McKay, Gardiner and Tax Credit Scholarship Programs. In 2019, these served approximately 151,000 students. This total represented 5.4 percent of the state's 2.8 million PK-12 students.

In fiscal year 2008, total spending in Florida for its initial tax credit and conventional voucher programs amounted to \$241,219,945.* By fiscal year 2019, total spending for these two programs and the Gardiner ESA program had reached \$996,257,636, an annual growth rate of 13.8 percent.

While Florida increased its spending on these three programs by 313 percent from fiscal year 2008 to fiscal year 2019, the state decreased its per-pupil funding for public education over this time period by 12 percent, from \$9,799 in fiscal 2008 to \$8,628 in fiscal 2019. The 49 other states, on average, increased per-pupil spending over this time period by 9.6 percent.

This decline in per-pupil funding in Florida cannot be attributed to economic duress. It coincided with a 3.4 percent annual growth rate in GDP for the state from 2008 to 2019, exceeding the 3.1 percent mean annual growth rate over this time period for the 49 other states. In terms of educational effort, measured as the percentage of state GDP allocated to PK-12 funding, this decline shows Florida to be retreating significantly in its commitment to public education at the same time it substantially increased its funding of private schooling. In fiscal year 2008, Florida allocated 3.8 percent of its GDP to PK-12 funding, giving it a rank of 18 among the 50 states. In fiscal year 2019, Florida allocated 2.5 percent of its GDP to PK-12 funding, conferring a rank of 48 among the 50 states. Over this time period, however, enrollment in Florida public elementary and secondary schools climbed 6.8 percent.

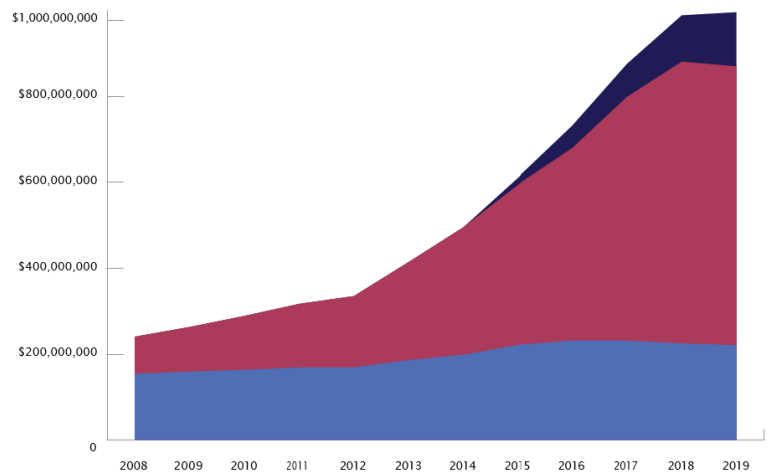


Fig 2 Florida Voucher Spending 2008-2019

Voucher spending total in 2019 equals \$996 million. See Table 2 in Appendix for details.

- 1 John M. McKay Scholarships for Students with Disabilities Program, 1999
- 1 Corporate TCS Program, 2001
- 1 Gardiner Scholarship Program, 2014

* All spending amounts presented here are in 2020 dollars.