

The Florida Senate
BILL ANALYSIS AND FISCAL IMPACT STATEMENT

(This document is based on the provisions contained in the legislation as of the latest date listed below.)

Prepared By: The Professional Staff of the Appropriations Committee on Appropriations

BILL: SPB 2514

INTRODUCER: For consideration by the Appropriations Committee

SUBJECT: Education Pre-K-12

DATE: February 17, 2026

REVISED: _____

ANALYST

Gray

STAFF DIRECTOR

Sadberry

REFERENCE

ACTION

Pre-meeting

I. Summary:

SPB 2514 makes conforming changes related to the Senate's Proposed General Appropriations Act for the 2026-2027 fiscal year.

Specifically, the bill:

- Requires all remaining funds for the New Worlds Scholarship be returned to the state after December 31, 2026.
- Reestablishes the Declining Enrollment Supplement within the Florida Education Finance Program (FEFP), to assist school districts in maintaining financial stability and specifies that fiscally constrained counties must receive a greater percentage than non-fiscally constrained.

The Senate's proposed General Appropriations Act (GAA) provides an appropriation of \$25,017,321 for the Declining Enrollment Supplement. **See Section V., Fiscal Impact Statement.**

This bill takes effect July 1, 2026.

II. Present Situation:

New Worlds Scholarship Accounts

The New Worlds Scholarship Accounts provide educational options for students. An eligible nonprofit scholarship-funding organization is the administrators of the account. Parents can utilize the administrator's system to make direct purchase for their student, which may include instructional materials, curriculum, tuition and fees for part-time tutoring, and fees for summer or after-school education programs that are designed to improve reading, literacy, or mathematics skills.¹

¹ Section 1002.411, F.S.

For the 2024-2025 school year, the amount of the scholarship was \$1,200 per eligible student² and was awarded on a first-come, first served basis.³ Funding was not provided for the 2025-2026 school year, the scholarship funding organization is no longer accepting new applications for the New Worlds Scholarship Accounts. Accounts with no activity for one consecutive fiscal year may be closed and remaining funds returned to the state.⁴

Declining Enrollment Supplement

Until it was repealed in 2021,⁵ the FEFP included a categorical called the “Decline in Full-Time Equivalent Students Allocation” to assist districts that had an enrollment decline in unweighted full-time equivalent (FTE) students from the current year compared to the prior year. The calculation provided districts with their base funding amount for twenty-five percent of the enrollment decline. In 2019-2020, the last year the categorical was funded, 21 of the 74 districts had enrollments that were less than the prior year and received a declining enrollment allocation.⁶

The FTE student enrollment for the 2025-2026 school year has declined over the prior year. In 2024-2025 the final student enrollment in the districts totaled 2,817,655, whereas the estimated 2025-2026 student enrollment in the districts is 2,755,866 (a reduction of 61,789 FTE students). The forecast for 2026-2027 projects a decline of 33,625 additional FTE students.⁷

III. Effect of Proposed Changes:

Section 1 amends s. 1002.411, F.S., to clarify that a student’s New World’s Scholarship Account must be closed and all funds shall revert to the state after December 31, 2026.

Section 2 amends 1011.62, F.S., to establish the Declining Enrollment Supplement within the FEFP, to assist school districts in maintaining financial stability. The bill specifies that for districts that experience a decline between the prior year and current year unweighted FTE students, as specified in the General Appropriations Act, shall have additional funds added to the allocation for that district. The additional funds are determined by multiplying a percentage of the decline in unweighted FTE students by the current year base amount for the FEFP. Lastly, the bill specifies the percentage used for districts that are fiscally constrained must be greater than the percentage used for non-fiscally constrained districts.

² Chapter 2024-231, Specific Appropriation 101B, Laws of Fla.

³ Section 1002.411(2), F.S.

⁴ Step Up for Students, *New Worlds Scholarship Accounts*, <https://www.stepupforstudents.org/scholarships/new-worlds-scholarship-accounts/> (last visited Jan. 30, 2026).

⁵ Chapter 2021-44 s. 3, Laws of Fla.

⁶ Florida Department of Education, *Florida Education Finance Program 2019-2020 Final Calculation*, available at, <https://www.fldoe.org/core/fileparse.php/7507/urlt/1920FEFPFinalcalc.pdf> (last visited Feb. 4, 2026).

⁷ Office of Economic & Demographic Research, *Conference report for Education Estimating Conference Prek-12 Enrollment* (January 2026) at 2, available at https://edr.state.fl.us/Content/conferences/publicschools/prek-12_conferencereport.pdf (last visited Feb. 16, 2026).

IV. Constitutional Issues:**A. Municipality/County Mandates Restrictions:**

None.

B. Public Records/Open Meetings Issues:

None.

C. Trust Funds Restrictions:

None.

D. State Tax or Fee Increases:

None.

E. Other Constitutional Issues:

None.

V. Fiscal Impact Statement:**A. Tax/Fee Issues:**

None.

B. Private Sector Impact:

None.

C. Government Sector Impact:

The Senate's proposed General Appropriations Act (GAA) specifies the Declining Enrollment Supplement shall be calculated based on 10 percent for non-fiscally constrained counties and 25 percent for fiscally constrained counties which experience the decline between the prior year and the current year unweighted public FTE students. The GAA provides an appropriation of \$25,017,321 for the Declining Enrollment Supplement.

VI. Technical Deficiencies:

None.

VII. Related Issues:

None.

VIII. Statutes Affected:

This bill substantially amends the following sections of the Florida Statutes: 1002.411 and 1011.62.

IX. Additional Information:**A. Committee Substitute – Statement of Changes:**

(Summarizing differences between the Committee Substitute and the prior version of the bill.)

None.

B. Amendments:

None.

This Senate Bill Analysis does not reflect the intent or official position of the bill's introducer or the Florida Senate.
