NPE / NPE ACTION CONFERENCE · HOUSTON · SEPTEMBER 26–27, 2026

A View from the Trenches

Universal Vouchers & Public Schools in Arizona and Florida

“We are not in Kansas anymore.”

YOUR PANEL

Voices from Arizona and Florida



ARIZONA

Beth Lewis

Executive Director, Save Our Schools Arizona



FLORIDA

Laura Hine

Elected Member, Pinellas County School Board
CEO Founder, Educating Florida's Future



FLORIDA

Sue Woltanski, MD

Elected Member, Monroe County School Board
Author: Accountabaloney Substack

TWO QUESTIONS WE KEEP ASKING

Are kids learning? · Are public tax dollars wisely invested — and publicly reported?

TODAY'S CONVERSATION

Six topics, then your questions

01

Universal: promised vs. reality

What it was supposed to cost, what it costs now, and who is actually getting vouchers

02

Public money, private rules

Accountability — and how the money is being spent

03

Inside the district

What universal vouchers mean for public schools

04

Education as a marketplace

Tuition, recruiting, and who gets chosen

05

It didn't happen overnight

The political infrastructure behind universal vouchers

06

Knowing what we know now

Warning signs for other states — and why we're hopeful

~45 minutes of conversation · 30 minutes for your questions

TOPIC 01

01 Universal: promised vs. reality

TO DISCUSS *Arizona and Florida were first to go universal. What were people told this would cost — and what happened instead?*

> *“Universal eligibility didn’t simply move education dollars from one school to another. It created a new state obligation.”*

What they estimated. What it costs now.

ARIZONA

THE ESTIMATE

$33.4M

JLBC fiscal note, HB 2853 (2022): FY 2023 cost

TODAY

$1.2B

per year — and growing

- 106,253 students — more than double the largest district
- $3.4 billion spent since 2022
- Now 12% of Arizona's K–12 budget

FLORIDA

THE ESTIMATE

$209.6M

HB 1 fiscal analysis (2023): cost of expanding eligibility

TODAY

$5.6B

per year in vouchers, 2025–26 — up from ~$1B before 2023

- 536,457 students on tax-funded scholarships
- Projected to reach $6.5B by 2028
- Fiscal estimate assumed new vouchers would go to students leaving funded public-school seats

Sources: AZ JLBC fiscal note HB 2853 (2022); AZ Dept. of Education ESA reports. FL Legislature HB 1 (2023) fiscal analysis; FL DOE / FEFP; EDR Education Estimating Conference.

Arizona: the same curve, a year earlier



71%

of universal ESA users were already in private school or homeschooling

1 in 10

Arizona K–12 dollars now goes to ESA vouchers

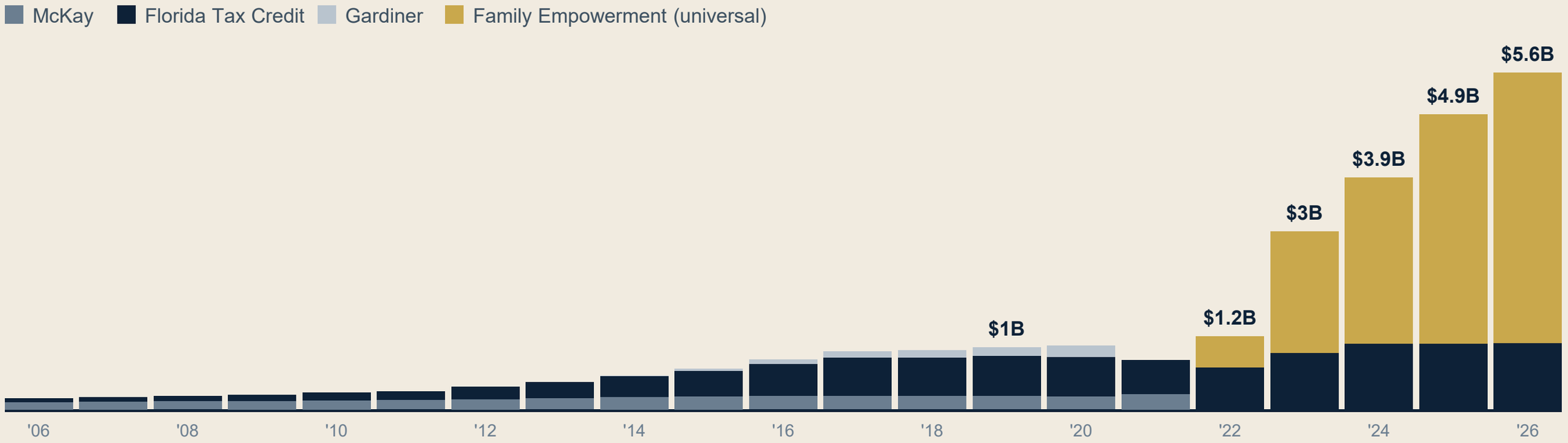
$600M+

in opportunity costs to public schools

Sources: SOSAZ Network chart from AZ Dept. of Education (2026) & JLBC (2026), bar values approximate; AZ Dept. of Education quarterly ESA reports (2025).

Where K–12 tax dollars are going.

From $1B to $5.6B in 3 years. Projected to $6.5B by 2028. Primary driver of Florida's projected deficit.



WHO QUALIFIES	2000	2001	2007	2010	2014	2017	2019	2023
	McKay — students with disabilities	FTC — low income, in public school	185% of federal poverty level	200% FPL	260% FPL · Gardiner added	300% FPL — half of Florida families qualify	Family Empowerment Scholarship initiated	**Universal** — income limits removed

Florida School Enrollment since 2023 Universal
Are students fleeing public schools for vouchers? Not yet.

	'22-'23	'25-'26	Change
Public school students	**2,770,598**	**2,755,866**	**- 14,732**
Private school students	**445,067**	**517,135**	**+ 72,068**
Homeschool students	**154,289**	**152,871***	**- 1,418**
Tax Scholarships	**314,463**	**536,457**	**+ 221,994**
Tax Cost	**$2,009,211,352**	**$5,009,389,700**	**+$3,000,178,348**



* Homeschool enrollment is for '24-'25.
** Data sourced from Florida Department of Education, Florida Education Finance Program (FEFP) documents and Office of Economic & Demographic Research, Education Estimating Conference reports.

Fiscal challenge: Florida is facing a Deficit.

2026 Long-Range Financial Outlook Summary General Revenue Fund ($Millions)		Year 1 FY 2027-28	Year 2 FY 2028-29	Year 3 FY 2029-30
Revenues Available		**53,455**	**54,782**	**56,011**
Unused Reserve from Prior Year		**10,890**	**9,220**	**5,497**
Expenditures	Minimum Reserve	[illegible]	(2,137)	(2,184)
	Recurring Base Budget	(49,105)	(51,275)	(53,208)
	Previously Authorized Appropriations	(342)	(344)	(345)
	Critical Needs Budget Drivers	(1,906)	(2,728)	(2,271)
	Other High Priority Needs Budget Drivers	(3,333)	(3,304)	(3,254)
	Ending Balance After Expenditures	**7,575**	**4,215**	**246**
Revenue Adjustments	Tax and Fee Changes	(673)	(1,150)	(1,628)
	Trust Fund Transfers and Redirects	233	295	358
	Revenue Adjustments	**(440)**	**(855)**	**(1,270)**
Projected Surplus / (Deficit)		**7,135**	**3,360**	**(1,025)**
	Recurring $ Share of Surplus/(Deficit)	1,387	355	(122)

- Florida's Long-Range Financial Outlook, adopted by the Legislative Budget Commission.
- The deficit has been projected two years in a row.
- Tax scholarships have been reported as a top driver of the deficit year-over-year.
- Texas caps its universal voucher spend at $1B and limits homeschool vouchers to $2,000.

FY 2026–27
$1.4B
surplus

FY 2027–28
$355M
surplus
($1.5B)

FY 2028–29
($122M)
deficit
($6.6B) Last September

Excerpt as published — State of Florida Long-Range Financial Outlook, Fall 2025. Bottom line: Projected Surplus / (Deficit).

TOPIC 02

02 Public money, private rules

TO DISCUSS *Once public money follows a child outside the public system, what happens to public accountability?*

> *“Public money creates a public interest.”*

Same taxpayers. Same tax dollars. Different rules.

	Public schools	Arizona ESAs	Florida scholarships
Comparable state test	✓ Every student; results and school grades published	✗ None required	✗ Any of 28 tests, none comparable to FAST
Academic standards / curriculum	✓ State standards apply	✗ Zero curriculum standards	✗ No required standards
Certified teachers	✓ Required	✗ Not required	✗ Not required
Accreditation / approval	✓ State oversight	✗ No accreditation or state approval	✗ 76% of FL private schools unaccredited
Must serve every child	✓ Yes	✗ Schools choose	✗ Schools choose
Public financial reporting	✓ Public budgets and annual audits	✗ Zero academic accountability	✗ Spending not publicly reported

FLORIDA VOTERS AGREE

77.1%

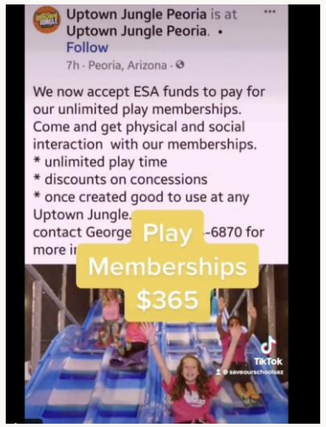
say any school receiving taxpayer dollars — including private voucher schools — should meet the same standards for certified teachers, testing, curriculum and public audits.

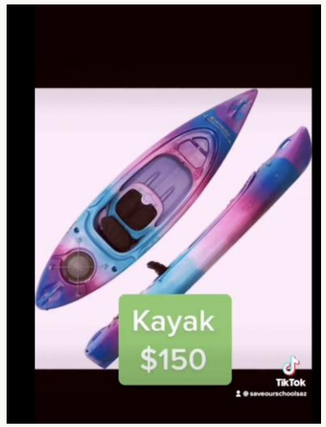
Arizona also requires zero background checks or safety standards, zero graduation requirements, and no minimum hours or days of school.

Sources: ARS 15-2402 (2023); Educating Florida's Future; FL Auditor General; Beacon Insights / Educated We Stand poll, Aug. 13–17, 2026 (n=616 FL registered voters, ±4.62%).

Where the money goes — and who's watching

ARIZONA — Bounce houses, espresso machines, ski trips, diamonds — and fraud



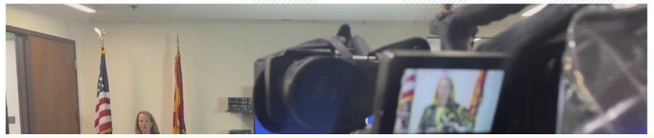






'Ripe for abuse:' Ghost children, fake birth certificates part of alleged ESA fraud; 5 indicted

Three of the individuals indicted are former employees of the Arizona Department of Education.



Tom Horne just made it easier to cheat Arizona's ESA voucher system

Purchases under $2,000 will be auto-approved, a week after a couple was indicted for defrauding the ESA program of $110,000.

By Morgan Fischer December 11, 2024



FLORIDA

"Whatever could go wrong has gone wrong."

— Florida Auditor General

30,000 students and $270M unaccounted for on any given day

$400M sitting in a private company's account

Documented misuse: Disney tickets, kayaks, backyard renovations

Sources: AZ purchases and headlines (Arizona Republic, ABC15, 12News) compiled by SOSAZ Network. FL Auditor General; Educating Florida's Future.

TOPIC 03

03

Inside the district

TO DISCUSS *What does a billion-dollar voucher program actually look like from inside a public school district?*

> *“A school district cannot shrink one child at a time.”*

Arizona: underfunded, then drained

ARIZONA

48th in per-pupil funding

2nd most crowded class sizes in the U.S.

Bottom 5 in teacher pay → retention crisis

2nd worst student-to-counselor ratio

$7B behind on facilities since 2000 (court ruling)

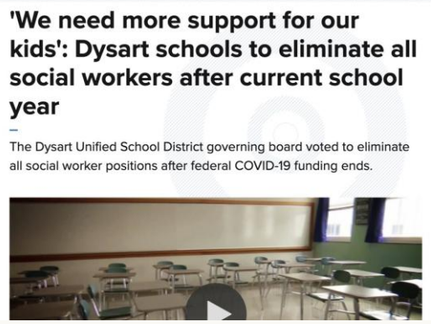










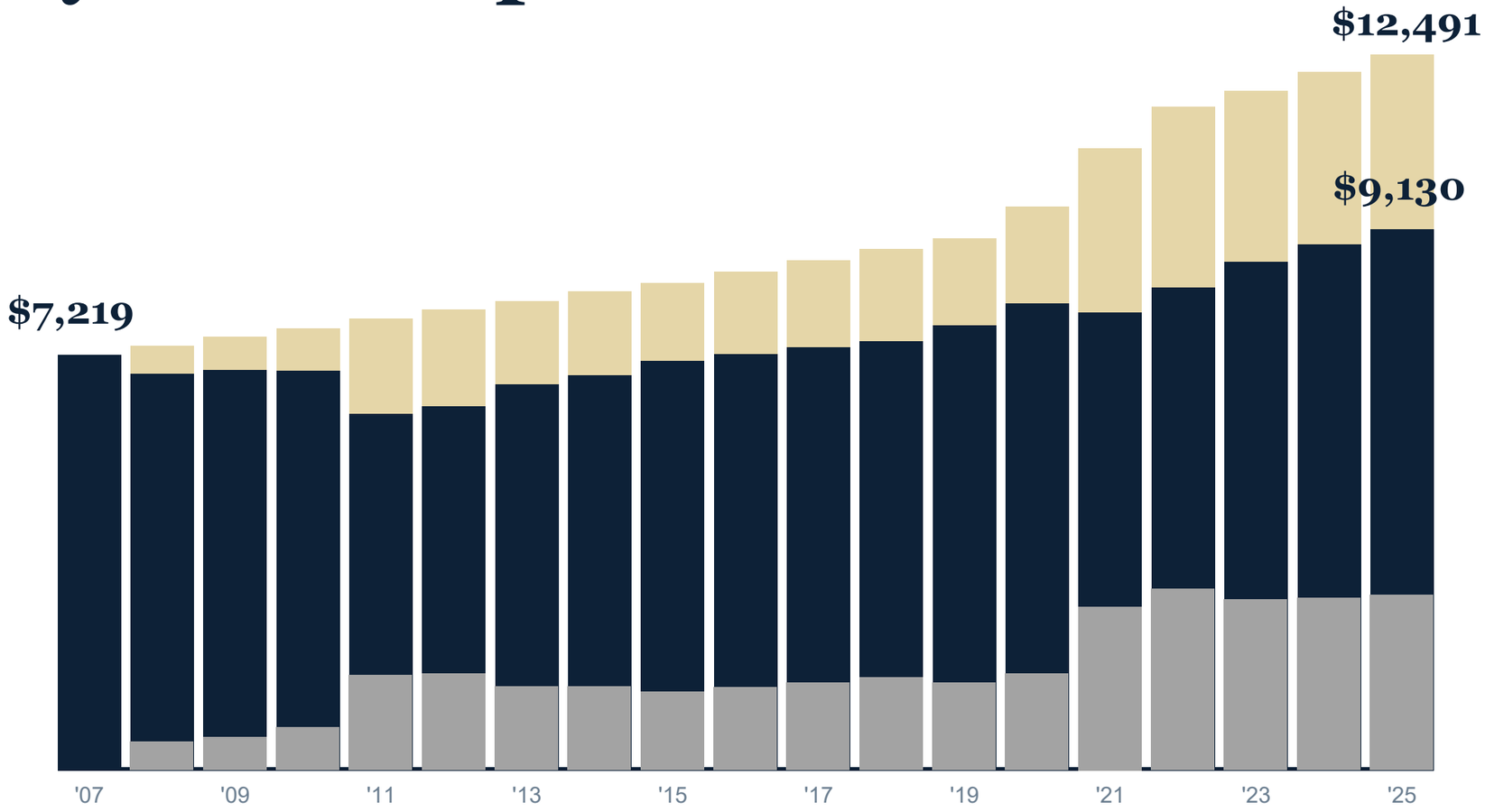


Closures, layoffs and cuts: Amphitheater, Scottsdale, Phoenix Elementary, Mesa, Roosevelt, Dysart, Paradise Valley. **ADE: an average of $300,000 diverted from every public school next year.**

Sources: Education Law Center (2024), AZ Dept. of Education (2024), AZ School Counselor Assoc. (2023). Headlines: Arizona Republic, Tucson Sentinel, ABC15, 12News (via SOSAZ Network).

PUBLIC EDUCATION FUNDING OVER TIME

20 years of sub-inflation funding yields compression.



Actual per student
If funding met inflation
Resulting compression

$3,361

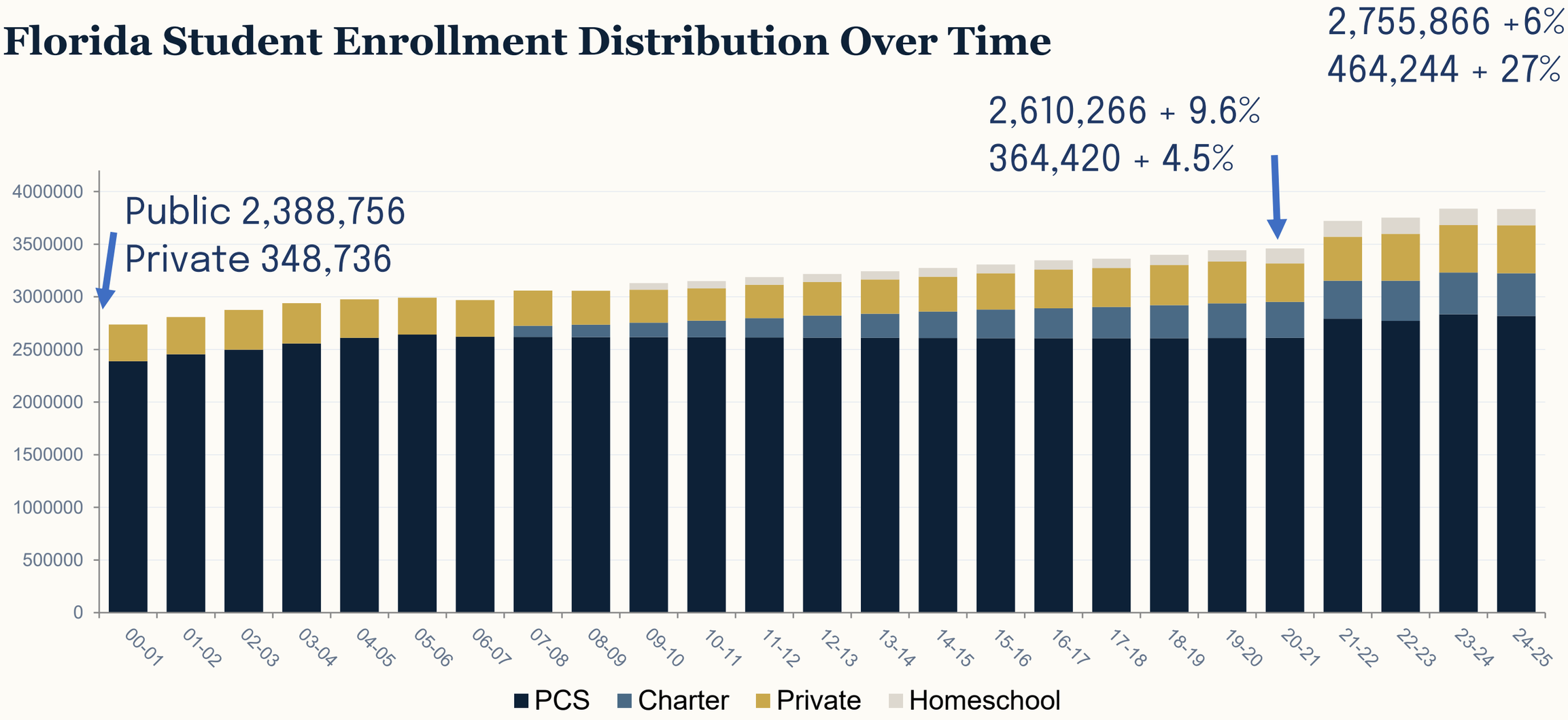
gap per student in 2024–25: **$9,130** actual vs. **$12,491** at inflation.

Total funds per unweighted FTE, 2007–08 through 2025–26, against a 2007–08 baseline carried forward at CPI.

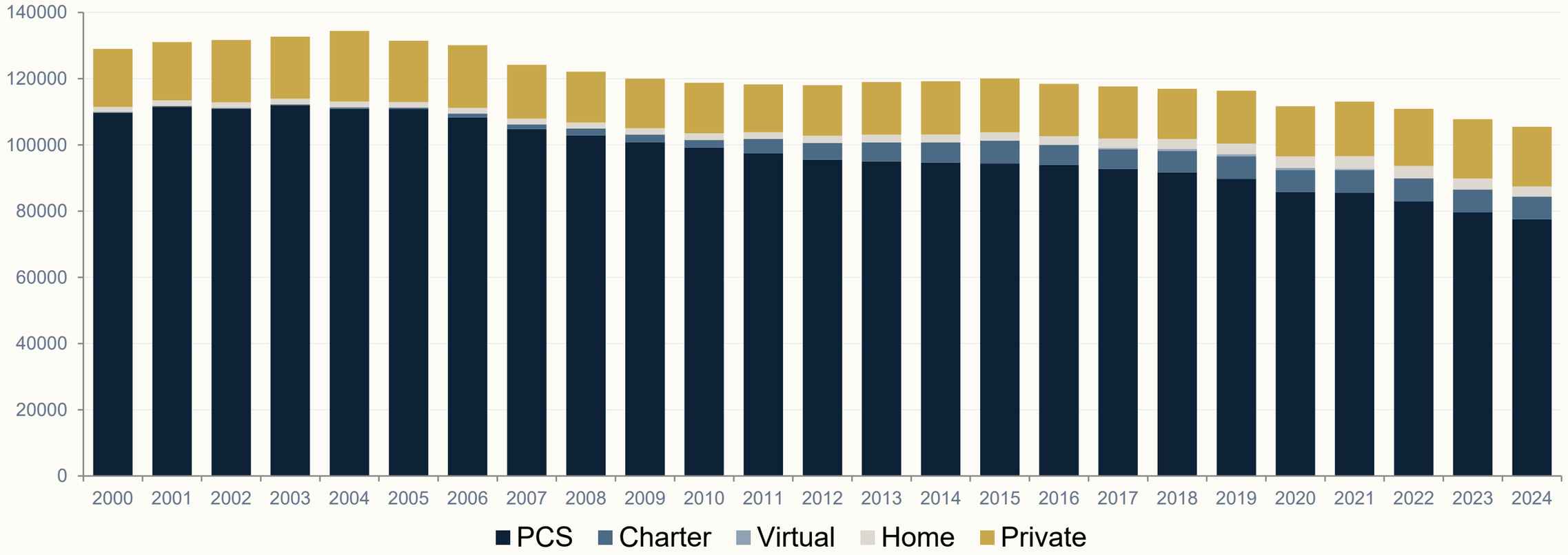
FLORIDA'S NATIONAL RANKINGS 2008 - 2025

Spend as % of GDP	25th → 47th
Early learning	34th → 44th
Teacher pay	29th → 50th

Florida Student Enrollment Distribution Over Time



Pinellas Student Enrollment Distribution & Volume Over Time



TOPIC 04

04 Education as a marketplace

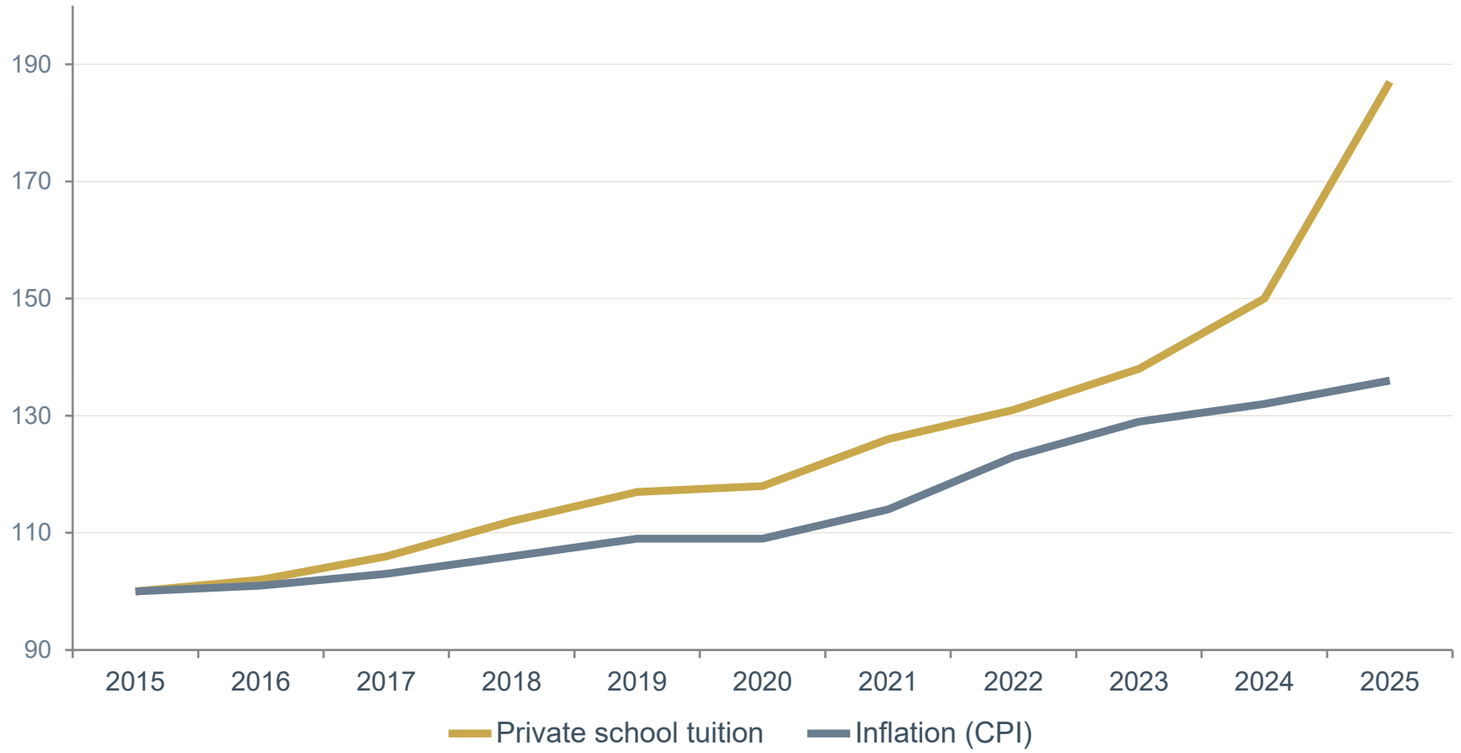
TO DISCUSS *When government puts billions in new purchasing power into a sector without controlling prices, what happens to prices — and to who gets in?*

> *“A voucher can increase the customer’s purchasing power — and the seller’s pricing power.”*

Private tuition took off when the vouchers did

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Average FL private school tuition vs. inflation, indexed (2015 = 100)



≈ +87%

FL private tuition, 2015–2025 — vs. about +36% inflation. Most of the jump came after 2023.

- Tuition increases price out the low-income families vouchers were first sold to help.
- Meanwhile, new facilities: performing-arts centers, athletic complexes.

Sources: Private School Review (average FL private school tuition); U.S. Bureau of Labor Statistics CPI. See also CBS12 I-Team investigation on FL private school tuition increases. Index values approximate.

It’s not school choice. It’s the school’s choice.

ARIZONA

Who benefits

✓ Higher-income households

✓ Families already in private school or homeschooling

✓ Whiter, more suburban households

✓ Private schools and unregulated pop-up schools

ARIZONA

Who misses out

✗ Students in low-income areas; BIPOC students

✗ Students in public district and charter schools

✗ LGBTQ students, English learners, students with disabilities

✗ Rural students

FLORIDA

In Florida

- Private schools turn away students with special needs — and pick and choose in many other ways.
- Voucher-funded sports recruiting: one private school’s operating revenue up 40%.
- Local public schools stopped scheduling games against it.

Sources: SOSAZ Network; AZ Dept. of Education quarterly ESA reports (2025); Dr. Jen Jennings (2025); RAND (2025). FL: panelist experience, Pinellas County.

TOPIC 05

05

It didn’t happen overnight

TO DISCUSS *Universal vouchers did not appear out of nowhere. What had to happen politically before they became possible?*

> *“If you’re only watching the voucher bill, you’re watching too late.”*

Follow the money: one network, both states

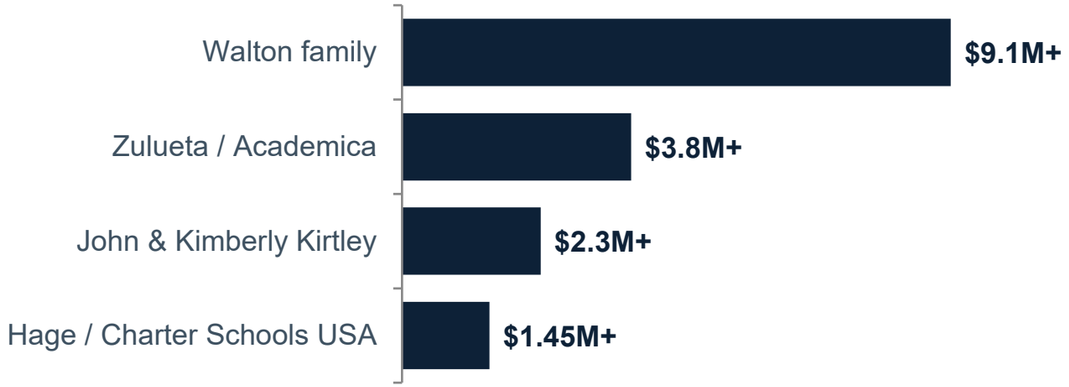
ARIZONA — Behind Arizona’s program

American Federation for Children	**Walton Family Foundation**
Moms for Liberty	Goldwater Institute
ALEC	Heritage Foundation
Cato Institute	EdChoice
State Policy Network	Americans for Prosperity–AZ
Center for Arizona Policy	Turning Point USA

Bold = *Also central to the Florida story*

FLORIDA

$16.7M+ documented into FL politics, 2006–2026



2014: after the FL School Boards Association joined a lawsuit against the tax-credit program, FFC entered school-board races for the first time (~$1.3M statewide that cycle).

Sources: AZ — SOSAZ Network. FL — documented minimums, Sue Woltanski analysis of FL campaign-finance records, Integrity Florida, AFC election reports; excludes lobbying and charitable giving.

Florida: 25 years of groundwork before “universal”

FLORIDA

1998–2002

Build the program

- 1998: John Kirtley funds private scholarships in Tampa
- 2001: helps establish the Florida Tax Credit Scholarship
- 2002: FTC program begins at scale

2006–2016

Build the political infrastructure

- 2006: Bush v. Holmes strikes down Opportunity Scholarships
- $6.26M in AFC / FFC-related election spending, 2006–10
- 2014: FFC enters school-board races

2018–2022

Build & protect the governing coalition

- 2018: DeSantis is AFC/FFC’s #1 general-election priority
- 2020: AFC touts a “near supermajority”
- 2022: 28–12 Senate supermajority

2023

HB 1

- Universal eligibility — income limits removed

Private philanthropy → Program → Constituency → Electoral infrastructure → Governing coalition → Universal eligibility



THE PHILOSOPHICAL SHIFT, IN THEIR WORDS

“While a free society has a real interest in an educated citizenry, that interest does not require the state to run the schools… Fund the students. Separate finance from provision.”

— Henry Mack, Florida Department of Education

06

TOPIC 06

Knowing what we know now

TO DISCUSS *What warning signs should advocates in other states recognize before universal vouchers arrive — and what gives you hope?*

> *“We’re not voucher haters. We’re public school lovers.”*

Warning signs for other states

“Small, targeted” programs

Both states started with students with disabilities and low-income families.

Eligibility creep

AZ widened ESA eligibility category by category; FL raised its income test 185% → 300% of poverty, then removed it.

“No impact on public schools”

True only while the program is small.

Lowball fiscal notes

$33.4M and $209.6M estimates became $1.2B and $5.6B a year.

A separate, weaker rulebook

Accountability for public schools; almost none for voucher schools.

Money in down-ballot races

Legislative and school-board races, years before the vote.

Once vouchers are introduced, there is no stopping and no compromise. Stop it at the outset.

FLORIDA VOTERS BACK PUBLIC SCHOOLS

Key pro-public-school findings from the Beacon Insights / Educated We Stand August 2026 statewide poll

Equal accountability

77.1%

say any school receiving taxpayer dollars — including charter and private voucher-accepting schools — should meet the same standards for certified teachers, standardized testing, approved curriculum and public audits of spending.

Pay teachers & staff more

93.5%

support increasing state funding for public-school teacher and support-staff salaries.

75.2%
strongly support it.

Strengthen neighborhood schools

53.8% vs. **39.3%**

favor redirecting voucher funding to strengthen neighborhood public schools rather than continuing to expand the voucher program.



Teachers are trusted

76.2%

view public-school teachers favorably, for a net favorability of **+55**.

Teachers unions were also viewed positively:
58.0% to **33.4%.**

Floridians are not rejecting public schools — they want to strengthen them.

Source: Beacon Insights statewide poll commissioned by Educated We Stand, Aug. 13–17, 2026. n=616 registered Florida voters. Margin of error ±4.62%.

EDUCATED. WE STAND.

BEFORE WE OPEN IT UP · FINISH THE SENTENCE

“If there is one thing I want public-school advocates in the other 48 states to learn from Arizona and Florida, it is _____.”

Beth | Laura | Sue

Let’s Talk

Your questions

Beth Lewis
Save Our Schools Arizona · sosaznetwork.org
Laura Hine
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