



TO: Patrick Moran, Joint Legislative Budget Committee  
FROM: Christine Accurso, ADE Executive Director ESA Program  
CC: John Ward, ADE Chief Auditor  
DATE: May 30, 2023  
SUBJECT: Estimate for FY24

Pursuant to Arizona Revised Statute 15-2403(H), the Department of Education is pleased to submit the annual estimate of the amount required to fund empowerment scholarship accounts to the Joint Legislative Budget Committee, for the 2024 fiscal year.

For purposes of this report, we conclude that the projected enrollment by the end of Fiscal Year 2024 will be at 100,000 students with roughly \$900,000,000 necessary to fund them.

We have made this projection with the help of our Chief Auditor, John Ward who conducted the analysis. It is important to note that we currently have 57,886 students in the program. For budgeting purposes, it is also important to note that many of the students that are enrolling now are coming from the public school system, which in the end saves the state money because the empowerment scholarship accounts are funded at a lower percentage than the state aid for a pupil in the public school system.