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MEMORANDUM NUMBER 30-2027-11

TO: Florida College System (FCS) Reports Coordinators

FROM: Kimberly Pippin, Bureau Chief
Community College and Technical Center Management Information Systems (CCTCMIS)

DATE: Thursday, October 15, 2026

SUBJECT: 2026-2027 FTE-1 Estimates and 5-Year Projections

DUE DATE: Friday, October 30, 2026

To assist the Florida Department of Education (FDOE) in presenting your data before legislative staff, it is important to provide accurate full-time equivalent (FTE) estimates. An upcoming Education Estimating Conference (EEC) is planned to review the most recent 2026-2027 College FTE estimates and the FTE projections through 2031-2032.

The 2026-2027 FTE-1 estimates have been generated from the Student Database 2026-2027 Summer End-of-Term and Fall Beginning-of-Term data. The 2026-2027 FTE-1 estimates include both lower and upper division FTEs. Although no longer funded, the EEC expects to see Continuing Workforce Education (CWE) FTE estimates. CWE FTE estimates will continue to be included until directed otherwise by the EEC.

The FTE projections reflect the college adjusted projections submitted during August. As you review the FTE-1 Estimates and 5-Year Projections workbook, please also consider your revised projections that were submitted in August to determine your adjustments to the FTE-1 estimate for the FTE-1A. The worksheet will automatically calculate for you the resulting changes to the 5-year projections. Once this step is completed, colleges also have the option to make additional adjustments to the 5-year projections based on notable and documentable factors beyond FTE-1 adjustments that will occur in future years.

All colleges must submit a narrative justification form, even if accepting the division estimates and projections or even if the enrollment growth is zero or negative. However, only colleges making adjustments must submit the adjustment form. If a college is submitting adjustments to either the estimates, projections or both, the narrative justification must include quantitative documentation. A list of acceptable documentation is included in the instructions.

The Division of Florida Colleges carefully evaluates all adjustments and justifications before forwarding the information to the EEC principals. The principals, who consist of staff from the House of Representatives, the Senate, the Governor's Office and the Office of Economic and Demographic Research, are ultimately responsible for developing and choosing forecasts. The EEC continues to request detailed justification for FTE estimates and projections. Therefore, the college should provide sufficient details to fully explain all estimates and projections.

The CCTCMIS staff have provided several resources, including instructions and examples of acceptable evidence, to assist with this process. Directions for compiling and submitting relevant supporting documentation for adjustments are included in the instructions document.

Please submit the following by **Friday, October 30, 2026**:

- FTE-1 Enrollment Estimates and 5-Year Projections Adjustment Form
- FTE-1 Enrollment Estimates and 5-Year Projections Justification Form

Please submit the following by **Wednesday, November 4, 2026**

- FTE-1 Enrollment Estimates and 5-Year Projections Data Submission Certification Form

If you have any questions concerning this request, please email Katie Mueller at Katherine.Mueller@fldoe.org.

KP/ab

Attachments

cc: Florida College System Executive Assistant to the President
Florida College System Business Affairs Officers
Kathy Hebda, Chancellor, Division of Florida Colleges
Jose Arevalo, Executive Vice Chancellor, Division of Florida Colleges
Dottie Sisley, Director of FCS Budget Office, Finance and Operations
Lisa Cook, Associate Vice Chancellor for Financial Policy, Division of Florida Colleges
Shawna Reid, Assistant Deputy Commissioner, Division of Technology and Innovation

Full-Time Equivalent (FTE)-1 Estimates and 5-Year Projection Instructions

These instructions include the following sections:

A. Overview of the FTE-1 Estimates and 5-Year Projections Process.
B. FTE-1 Estimates and 5-Year Projections Adjustment Form Instructions.
C. FTE-1 Estimates and 5-Year Projections Narrative Justification Form Instructions.
D. Examples of Adequate Narrative Justifications and Supporting Documentation.
E. Resources in TIBCO®.
F. Data Submission documents and procedures.

A. Overview of the FTE-1 Estimates and 5-Year Projection Process

FTE-1 Enrollment Estimates:

1. Save **all documents locally that have been sent through TIBCO®**.
2. Review the **FTE-1 Enrollment Estimates within the "EST1" spreadsheet of the Adjustment Form**.
3. Determine if adjustments are needed using local information and data.
4. If necessary, adjust the **FTE-1 Enrollment Estimates**.

5-Year Projections:

1. **Next**, review the **5-Year Projections within the "FEP" spreadsheet of the Adjustment Form**. If adjustments are made to the FTE-1 Estimates, the 5-year Projections will adjust accordingly.
2. Determine if adjustments are needed using local information and data.
3. If necessary, make the appropriate adjustments to the **5-Year Projections**.

Justifications:

1. Enter **narrative justifications** for estimates and projections using the **FTE-1 Estimates and 5-Year Projections Narrative Justification Form** (CC##.FTE1.JUSTIFY.2027.prod.xlsx).

   NOTE: Justifications must be provided for accepting, adjusting or replacing the division estimates and projections.

2. If adjustments were made to the estimates or projections, compile all **documentation supporting adjustments** into one PDF document. Clearly label sections and reference the sections within the Justification Form.
3. Save document as CC##.FTE1.ADJDOCS.yyyy.PROD.PDF, where ## is your college number.

Certification Form:

1. Complete the **FTE-1 Certification Form** with the president's signature or authorized designee and the business officer's signature.

Submission Steps:

1. Submit the completed FTE-1 Estimates and 5-Year Projections Adjustment Form only if adjustments were made.
2. Submit the completed FTE-1 Estimates and 5-Year Projections Narrative Justification Form, which is required even if no adjustments were made.
3. Submit supporting documentation for adjustments.
4. Submit all documents via TIBCO® using the file-naming conventions specified in these instructions.

B. FTE-1 Estimates and 5-Year Projections Adjustment Form Instructions

FTE-1 Estimates Adjustment Form Instructions

Below is an example of the **FTE-1 Estimates Adjustment Form**, available in TIBCO® as CC##.FTE1.ADJUST.yyyy.PROD.XLSX (where ## is your college number and yyyy is the reporting year).

DO NOT MODIFY highlighted cells. This includes:

- Row A. FTE-1 Enrollment Estimates as calculated by the Division of Florida Colleges ("Division").
- Total column for rows B.1 through B.6.
- Rows C, D and E.

CN	YEAR	ROW		UD	AP	PSV	DE	EPI	CAR	APP	AB	ASG	ASB	TOT	CWE
##	yyyy	A.	Division Estimate	1	2	3	4	5	6	7	8	9	10	55	1
##	yyyy	B.1	New/Improved Program	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	B.2	Program Reduction/Deletion	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	B.3	New Campus/Center	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	B.4	Policy Decisions (Down Only)	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	B.5	New Expanded Industry	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	B.6	Other Factors	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	C.	College Adjustment	0	0	0	0	0	0	0	0	0	0	0	0
##	yyyy	D.	Estimated FTE	1	2	3	4	5	6	7	8	9	10	55	1
##	yyyy	E.	Percentage Change	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Where ## is the College Number and YYYY is the Estimate Year 2027.

Incremental adjustments to the FTE-1 Estimates must be made in rows B.1 to B.6.
Enter adjustments in the white cells only.

- Round all FTE to the nearest whole number (edit errors will result if decimals are entered).
- Downward adjustments must be negative (edit errors will result if a negative (-) number is not entered).
- Continuing Workforce Education (CWE) is not funded but is included after the estimates for reporting to the Education Estimating Conference (EEC).

5-Year Projections Adjustment Form Instructions

Community College and Technical Center Management Information Systems (CCTCMIS) staff have generated an Excel form for the colleges to report adjustments to the Division Projections for 2027-2028 through 2031-2032.

Within this spreadsheet:

Cells with colored background are protected. **Do not change** these cells.
Round all FTE to the nearest whole number.
Downward adjustments must be negative.
Adjust the college sections first and the adjusted college totals will be carried forward to the next year.

College FTE Adjustment Section

CN	YEAR	ROW		UD	AP	PSV	DE	EPI	CAR	APP	AB	ASG	ASB	TOT
##	YYYY	A.	Prior Year Enrollment	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	B.	FTE Growth: Projection Model	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	C.	FTE Growth: HS Graduates	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.1	New/Improved Program	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.2	Program Reduction/Deletion	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.3	New Campus/Center	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.4	Policy Decisions (Down Only)	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.5	New Expanded Industry	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	D.6	Other Factors	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	E.	Enrollment Growth	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	F.0	Planned FTE	0	0	0	0	0	0	0	0	0	0	0
##	YYYY	G.	Percentage Increase	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0

Where ## is the College Number and YYYY is the Projected Years from 2028 through 2032.

Row B: FTE Growth - Projection Model

FTE growth as projected by the Division FTE Projection Model based on the college adjusted projections from August. **Protected, do not change**.

Row C: Growth in High School Graduation Class

Based upon the projected public high school graduations supplied by CCTCMIS, indicate any additional FTE enrollment growth not accounted for in Row B for the college due to high school graduates entering the college during the reporting year. The colleges may also include enrollment growth due to private high school graduates if the projected private high school data is available to the college.

NOTE: A narrative describing the college's process to determine the FTE enrollment growth due to high school graduations must be entered in the justification form.

Row D: Incremental Adjustments

Incremental upward adjustments may apply to Categories 1, 3, 5 and 6. Incremental downward adjustments may apply to Categories 2, 4 and 6.

The narrative explanation should follow the same order as items listed below:

1. **New/Improved Program**: Indicate, as applicable, the incremental number of FTE enrollments as the result of new or improved programs starting with the summer term. For improved program adjustments, only those additional students who are not already enrolled in another program at the college may be included.
2. **Program Reduction/Deletion**: Indicate, as applicable, program reduction/deletion adjustments as a negative (downward) adjustment. For example, show the value in the space provided on the form as: -12.
3. **Opening of New Campus or Center**: Indicate, as applicable, incremental FTE enrollments which can be attributed to the opening of a new campus or center. Include only those new campuses or centers authorized by the State Board of Education (SBOE) and which will open in the years specified in the adjustment form.
4. **Policy Decisions**: Indicate, as applicable, incremental reductions (negative) in FTE enrollments because of policy decisions. This may include, for example, decisions to reduce the number of course offerings, reduction of the number of course sections and related policy decisions.

5. **New/Expanded Industry**: Indicate, as applicable, those incremental FTE enrollments due to new or expanded business or industry requirements in the college service area. Include only those FTE enrollments requiring expansion of existing programs where a contract or other arrangements have been made with the business or industry to provide instruction/training for employees or potential employees. Do not enter adjustments included in 1 above.
6. **Other Factors**: Indicate, as applicable, incremental adjustments to FTE enrollments because of other factors not covered in categories C and D.1 through D.5. This category may be used to adjust between major program areas to achieve the proper program balance.

Row E: Enrollment Growth.

Total of adjustments indicated in Rows B, C and D.1 through D.6. **Protected: do not change**.

Row F.0: Planned Total FTE.

Sum of Rows A and E. **Protected: do not change**.

Row G: Percentage Increase.

The percentage difference between Rows A and F.0. **Protected: do not change**.

C. FTE-1 Estimate and 5-Year Projections Narrative Justification Form instructions

The EEC has requested detailed reasons and justifications for the FTE-1 estimates and projections. Colleges need to provide sufficient details to stand alone in explaining all estimates and projections. **Justifications must be provided for accepting, adjusting or replacing the Division projections**. A justification form in Excel has been provided for this purpose.

Please use the spell check function in Excel prior to submitting the justification form.

Accept all/part of the Division FTE-1 estimates and projections:
If no adjustments are made, the college must submit a narrative justification form explaining the reason for accepting the division estimates and projections.

Adjust all/part of the Division FTE-1 estimates and projections:
If adjusting, the college must submit a narrative justification describing in detail the reasons for all increase or decrease adjustments **as well as a reason for accepting any estimates or projections not adjusted.** Justifications must include supporting documentation that quantifies the enrollment increase or decrease.

Using the College's Own Forecast Model
Colleges may substitute division estimates or projections with college forecasts. The college **must** include a narrative explaining the model used for the college estimates or projections and **why** the model reflects the FTE enrollment at the college on the justification form. Clearly reference within the justification narrative which sections of the documentation correspond with the explanation.

Adjustment Considerations

Please consider the following questions when developing your justification explaining your adjustments.

1. What evidence, including supporting documentation, do you have to explain an adjustment to the division calculations?
2. What do you know now that would be different from what was recently submitted for Summer End-of-Term data and Fall Beginning-of-Term data?
3. What evidence exists of external or internal factors that will impact enrollment increases or decreases? What documentation supports and quantifies these increases or decreases?

Acceptable Documentation

Examples of acceptable documentation include:

1. Minutes from board of trustees, curriculum committee or business advisory committee meetings.
2. Correspondence to or from the Southern Association of Colleges and Schools Commission on Colleges (SACSCOC) regarding substantive change.
3. Correspondence to or from specialized program accreditors regarding program creation, expansion or termination.
4. Statewide curriculum frameworks.
5. Funded grants/programs related to program creation/expansion.
6. Master plans and implementation documents (e.g., contracts, project plans) regarding establishing new or closing existing facilities.
7. Office of Education Facilities (OEF) survey recommendations following hurricane activity.
8. Population or high school graduation data.
9. Evidence of increased demand (e.g., Labor Market Information (LMI) data, correspondence with employers, etc.).
10. Memoranda of Understanding (MOU) with employers to offer courses/programs.
11. Strategic enrollment management plans.

D. Examples of Adequate Narrative Justifications with Acceptable Supporting Documentation

Example A: Adequate Narrative Justification for Accepting Division Estimates and Projections

College Name has reviewed and accepted the Florida College System's FTE-1 Estimates for 2020.

College Name has been closely monitoring its FTE this fall 2020 semester and acknowledges that our data supports an end of year FTE of *(insert number of FTE)*. Enrollment in the Advanced and Professional category has remained strong for fall 2020 and the College agrees that it will acquire *(insert number of FTE)* FTE in Advanced and Professional (A&P) this year. This can be attributed to the recruitment opportunity presented by our residence hall. Because the College can provide housing to students from out-of-county and out-of-state, enrollment in the A&P courses has remained steady despite the challenges of a declining college-aged population in *County Name(s)*. The estimates for the Post Secondary Vocational (PSV) category also appear accurate, with a slight decline from the original projections to an FTE of *(insert number of FTE)*. Although *College Name* is now offering many of its PSV course offerings at our new and state-of-the-art *(insert type)* building, we remained challenged (*in the following ways)*, which limits our offerings. The College continues in its efforts to recruit credentialed faculty. *College Name* had anticipated an FTE decline in the Developmental Education category due to recent developmental education legislation. Therefore, we accept the FTE estimate of *(insert number of FTE)*. This fall semester *College Name* implemented an early alerts process with a focus on those students electing to opt-out of developmental education. The estimate of *(insert number of FTE)* FTE for the Postsecondary Adult Vocational (PSAV) category remains consistent and reflects the scheduled criminal justice academies.

Overall Projections:

College Name has reviewed and accepted the Florida College System's FTE Projections for 2021 through 2026.

This decision was based primarily upon demographic trends for the *County(ies)* served by the College. For example, the overall population has been on a slight, ongoing decline and is projected to decrease by 4 percent over the next decade. The decline affects mostly the school-aged population and includes a 10 percent decrease in the 15-17 year-old age group from 2016-2017 to 2019-2020. This has a significant impact on the number of the county's high school graduates, which is projected to decline by 17 percent during the same time period. This trend, in turn, is anticipated to impact the College's enrollment since a large percentage of its FTE is from the 19-22 year-old age group, 37 percent.

Example B: Adequate Justification and Supporting Documentation for Adjusting Division Estimates and Projections

College Name has reviewed and adjusted the Florida College System's FTE Estimates for 2019.

College Name has examined actual data to date and finds the division estimates to be predominantly aligned with our current enrollment and expectations for spring enrollment based on historical fall-to-spring trends. For a number of years, *College Name* suffered substantial declines in enrollment following economic upheavals in the area, making accurate estimates a challenge. Our local economy as well as our district and high school populations is now relatively stable. In light of this, the linear model presently used by the Division accurately portrays our short-term expectations in overall FTE enrollment.

New/Improved Program — Post Secondary Adult Vocational (PSAV) was increased by *(insert number of FTE)* FTE. The college reviewed the demand for its popular cosmetology program and revamped the scheduling to allow the return of a second annual entering class. The second class will begin in the spring of 2020 resulting in a PSAV enrollment increase of *(insert number of FTE)* FTE in 2019-20.

Other Factors — Developmental Education (DE) was increased by *(insert number of FTE)* FTE. In the spring of 2020, *College Name* began implementing changes to developmental education in response to mandates of SB1720 passed by 2013 legislature. The changes enacted resulted in a substantial drop in developmental education enrollment in that term. The single-term drop in FTE in 2018-2019 caused the actual/total (A/T) ratio for that year to be overstated. We eliminated the 2019 data and recalculated the FTE using the revised ratio of .628715. As a result, we are adding an additional *(insert number of FTE)* FTE to developmental education. Although the college anticipated a corresponding gain in Advanced & Professional (A&P) course enrollments, we have found that this has not been the case to date. Enrollment has declined in accordance with the Division's estimate for A&P.

Programmatic Projection Adjustments

The College's FTE in the Advanced and Professional programs are projected to decline by an average 2 percent during the 2022 to 2026 years. This is an improvement over the average 7 percent decline in this category from 2017-2018 to 2019-2020 years. The FTE decline in Postsecondary Vocation programs has also stabilized, up from an average 7 percent to an average 2 percent for the same time periods.

It is believed that the College's comprehensive strategic planning has stabilized these declines. Programmatically, the College has several short and long-term projects that are anticipated to positively influence FTE. For instance, a new hospitality and tourism curriculum is being offered fall 2022, and an accelerated AA degree program and a bachelor's degree in supervision and management are currently under development. The College has also partnered with the San Carlos Institute, located in downtown Key West, to offer educational opportunities.

The vocational programs are also being strengthened and expanded through new facilities as well as programmatic expansion. A new marine sciences building is in the process of being constructed and is scheduled to open in fall 2022. This will enable certain vocational offerings that the College did not previously have the facilities to support. Moreover, partnerships are being developed with industry leaders in the community to create new career and technical programs that will meet changing community demand.

In addition, several ongoing local and regional recruitment efforts are in place. The College continues to recruit at the local high schools and communities and has also extended its outreach to various counties within the state. The establishment of the residence hall has also enhanced access to students at a distance, consequently improving recruitment prospects.

During the 2017-2018 year, the College successfully improved FTE in the Postsecondary Adult program, evidenced by the annual average 21 percent increase. This improvement is due largely to enhanced accessibility through program relocation. The Postsecondary Adult programs are now anticipated to maintain a consistent enrollment based upon community demands.

Example of Supporting Documentation:
To support the college's adjustments made to the division estimates and projections, the following supporting documentation was submitted:

- Evidence of increased demand (e.g., LMI data, correspondence with employers, etc.).
- Strategic enrollment management plans.
- Minutes from board of trustees, curriculum committee or business advisory committee meetings.
- Strategic enrollment management plans.
- Funded grants/programs related to program creation/expansion.

E. Resources:

FTE-1 Estimates:
Included in TIBCO® for reference during your review are:

1. FTE Funded Enrollment Worksheet (EWSF##.PDF) that provides the FTE-1 estimate calculations.
2. FTE Base Enrollment Worksheet (EWSB##.PDF) that provides the FTE-1 estimate calculations for non-funded CWE.

FTE Projections:
The following PDF files are available for downloading from the college's respective TIBCO® folder.

New Name	Information
FL_Population_by_County_by_Age_Actual	Florida population by county by age group (Actual)
FL_Population_by_County_by_Age_Projected	Florida population by county by age group (Projected)
FL_Population_by_College_Actual	Florida population by college (Actual)
FL_Population_by_College_Projected	Florida population by college (Projected)
FL_High_School_Grads_by_County_Actual	Florida high school graduates by county (Actual)
FL_High_School_Grads_by_County_Projected	Florida high school graduates by county (Projected)
FTE_Enrollment_by_Age_Group	FTE enrollment by age group by program area

FTE_Enrollment_History_Lower_Upper_Combined	FTE enrollment by year by program area, lower and upper level combined
FTE_Enrollment_History_Lower_and_Upper	FTE enrollment by year by program area, by lower and upper level
FTE_Projections_by_Program_Area	FTE projections by year by program area
FTE_Enrollment_for_prior_three_years_HS_Grads	FTE enrollment for prior three years Florida high school graduates

Saving Documents:

Save all documents from the TIBCO® folder. Documents will be available for download in TIBCO® for seven days.

F. Data Submission Documents and Procedures

Submit the following documents through TIBCO®, where ## is your college number and yyyy is the reporting year:

Artifact	File Name
FTE-1 Estimates and 5-Year Projections Narrative Justification Form	CC##.FTE1.JUSTIFY.yyyy.PROD.XLSX
FTE-1 Estimates and 5-Year Projections Adjustment Form	CC##.FTE1.ADJUST.yyyy.PROD.XLSX
FTE-1 Certification Form	CC##.FTE1.CERTIFY.yyyy.PROD.PDF
FTE-1 and 5-Year Projections Adjustments Supporting Documents	CC##.FTE1.ADJDOCS.yyyy.PROD.PDF

Modifying or overriding protected data in the adjustment forms will not be accepted for submission.