Giving students and their parents more opportunities to attend the schools of their choice is first and foremost a fundamental issue of freedom. But a new government study suggests that policy also has fiscal benefits.

Florida's Office of Program Policy Analysis and Governmental Accountability (OPPAGA), the Legislature's watchdog agency, has concluded that the state's corporate school voucher program for low-income students saved taxpayers $38.9 million last year.

In these lean budget times, that's added incentive to expand the program.

The Step Up for Children Scholarship allows poverty-level students to attend private schools using vouchers worth $3,950 that are financed with corporate income tax credits. Corporations receive a 100-percent credit on the portion of their state income tax that they donate to nonprofit alternative education programs.

The report calculated that the state saves $1.49 in education spending for every $1 of corporate tax put into the program. It assumes that 90 percent of students who receive the vouchers otherwise would have gone to public schools and that the public schools avoid $6,106 in expenses for each participating student. In Fiscal Year 2007-08, the program awarded scholarships to 21,493 students. Researchers estimated the state avoided $118 million in public school costs during the 2007-08 school year, and after subtracting $79 million in tax credits awarded to the corporations, determined that Florida realized a net savings of almost $39 million.

Critics were quick to jump on the report's methodology, questioning whether the savings were that great and what the impact on public schools is if they lose that per-pupil funding.

However, two other non-governmental groups, Florida TaxWatch and the Collins Center for Public Policy at Florida State University, have conducted similar studies and reached the same conclusion - the vouchers save taxpayers money. National studies, such as one done in 2007 by the Milton and Rose D. Friedman Foundation, have also determined that every school choice program is at least fiscally neutral, and most produce a substantial savings. That's because in nearly every one, the dollar value of the voucher or scholarship is less than or equal to the state's formula spending per student.

The foundation also reported that from 1990-2006, "instructional spending per student consistently increased in all public school districts and states that were subject to voucher programs. School choice has not prevented those states and districts from spending more on the students who remain in public schools."

The OPPAGA report concluded that the Step Up for Children Scholarship would "produce additional savings if there is sufficient demand for the scholarships." The program was capped at $88 million in 2007-08, but thanks to efforts led by Sen. Don Gaetz, R-Niceville, the Legislature this year raised the limit to $118 million. Lawmakers should be guided by the needs of students, not the complaints of educrats. Empowering families must be the priority.