

Budget Committee

April 26th, 2023

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School Level	2022-23 Projected	2022-23 Actual	2023-24 Projected*	2023-24 Projected vs 2022-23 Projected
District Elementary	11,993	11,978	11,830	(163)
District Middle	6,127	6,196	6,194	67
District High	7,403	7,416	7,563	160
District Special Centers	451	351	355	(96)
District Virtual	662	375	291	(371)
Charter Schools	1,764	1,749	1,933	169
Scholarships	2,061	2,032	3,807	1,746
Total	30,461	30,097	31,973	1,512

* New April FTE Forecast

Non-Traditional School Enrollment by Zoned School as of April 20, 2023

ELEMENTARY	CHARTER	SCHOLARSHIP	TOTAL
PARKER	33	23	56
FOSTER	26	6	32
LAKE FOREST	100	41	141
LITTLEWOOD	22	42	64
METCALFE	91	30	121
WILLIAMS	49	20	69
ALACHUA	67	68	135
ARCHER	21	32	53
SHELL	69	22	91
TERWILLIGER	32	52	84
IDYLWILD	103	71	174
GLEN SPRINGS	30	46	76
RAWLINGS	141	33	174
HIGH SPRINGS	12	64	76
HIDDEN OAK	27	33	60
WILES	39	80	119
LAWTON CHILES	14	67	81
MEADOWBROOK	23	59	82
NEWBERRY	31	72	103
NORTON	41	57	98
TALBOT	17	50	67
IRBY	66	77	143
Out of District/not zoned ACPS	149	64	213
Total Elementary	1,203	1,109	2,312

MIDDLE	CHARTER	SCHOLARSHIP	TOTAL
LINCOLN	37	30	67
BISHOP	31	20	51
WESTWOOD	41	101	142
HAWTHORNE	15	7	22
MEBANE	62	71	133
HIGH SPRINGS (same as above)	3	29	32
FT. CLARKE	18	58	76
KANAPAHA	28	93	121
OAK VIEW	8	62	70
Out of District/not zoned ACPS	43	31	74
Total Middle	286	502	788

HIGH	CHARTER	SCHOLARSHIP	TOTAL
GAINESVILLE	101	93	194
HAWTHORNE (same as above)	11	9	20
NEWBERRY	27	55	82
SANTA FE	14	76	90
LOFTEN (no students)	-	-	-
EASTSIDE	116	34	150
BUCHHOLZ	69	125	194
Out of District/not zoned ACPS	30	29	59
Total High	368	421	789
DISTRICT TOTAL	1,857	2,032	3,889

House Budget Highlights

- Increases the Base Student Allocation from \$4,587 to \$5,348, an increase of \$761.
- Rolls all categorical allocations into the BSA but does not repeal implementing requirements.
- Total additional funds per FTE of \$468 for district students.
- Replaces the District Cost Differential (DCD) with Comparable Wage Factor (CWF)
- Additional projected increase in Family Employment Scholarships of 46k students.
- \$109 million in State Reserve for potential FES enrollment increases.
- Requires Districts to share 1.5 mill capital funds with Charters.
- Significant FRS rate increases which would cost our District over \$10 million.

Senate Budget Highlights

- Increases the Base Student Allocation from \$4,412 (modified) to \$4,594, an increase of \$182.
- Provides additional categorical funding, for a total additional funds per student of \$333.
- Removes Family Empowerment Scholarship students from the FEFP.
- Maintains the District Cost Differential (DCD)
- Additional projected increase in Family Employment Scholarships of 98k students.
- \$350 million in State Reserve for potential FES enrollment increases.
- Appropriates capital funds for Charters.
- FRS rate increases in line with historical increases.

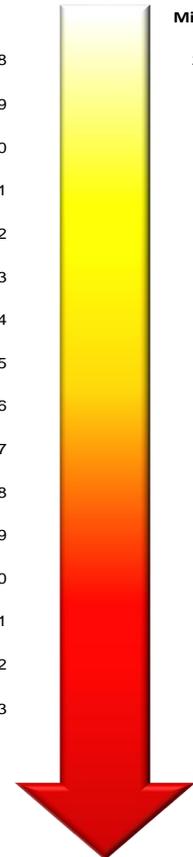
Was “2 mills” until reduced to 1.75 mills in FY 2008.
Reduced to 1.5 mills in FY 2009.

Prompted by dramatic reduction of sales tax revenues state-wide that the state used to fund education at the onset of the recession.

Capital taxing authority was reduced and the RLE was increased by the same amount. Explained as a temporary way to ensure adequate funding for school operations while not impacting taxpayers. Once sales tax revenues recovered, state would reduce the RLE and reinstate the 2-mills for capital.

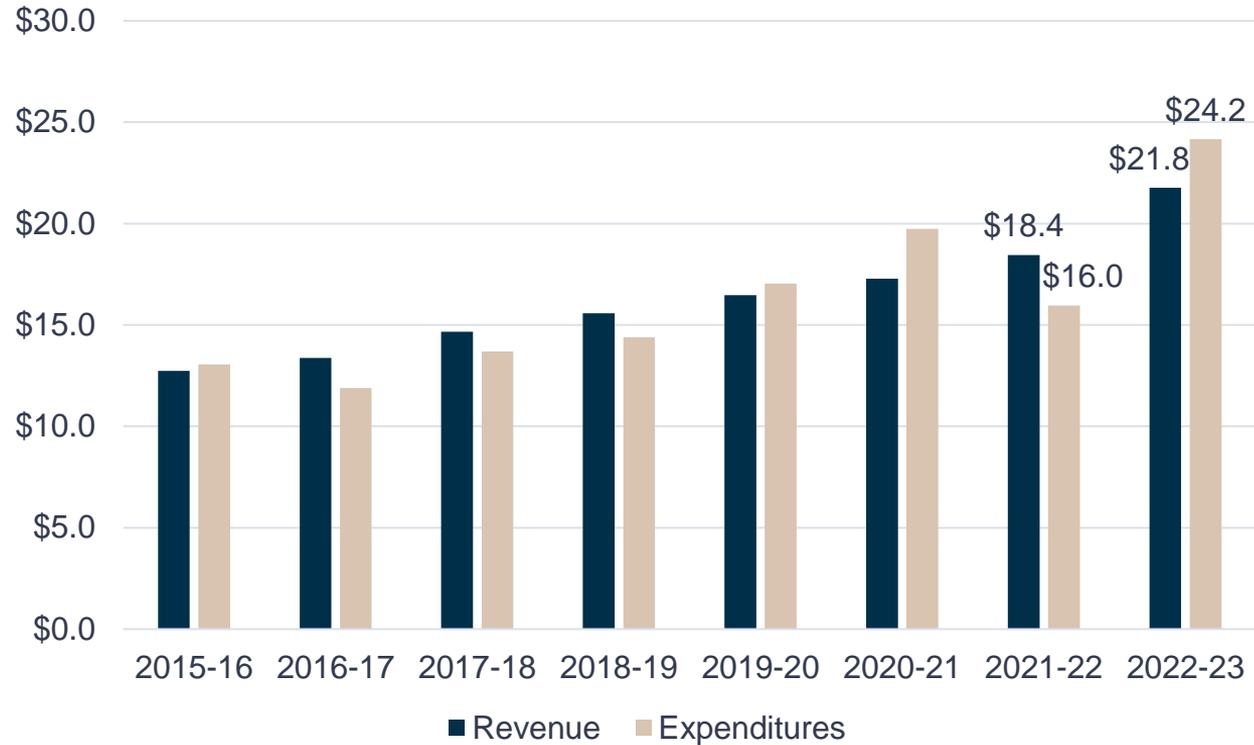
- Reduction of School Tax, combined with falling property values led to a significant reduction in capital revenues throughout the state.
- As of FY 2022, property values had recovered and actually grown by nearly 34% since 2008. This was the first year the statewide tax revenue from 1.5 mills exceeded the amount was earned in FY 2008, by just over 1%. At the same time, the cost of construction, materials and equipment has increased significantly.
- This led to deferred maintenance of facilities and a reduction of borrowing capacity which led to delayed construction projects.
- Many School Districts chose to seek voter approval for additional capital funds to fund basic capital needs including maintenance of facilities which serve as hurricane shelters.

Fiscal Year	Statewide	
	Millage	Property Value Tax Revenue
2007-08	2.00	1,824,905,700,097
		3,467,320,830
2008-09	1.75	1,818,991,288,126
		3,024,073,017
2009-10	1.50	1,622,946,057,603
		2,312,698,132
2010-11	1.50	1,445,620,545,163
		2,081,693,585
2011-12	1.50	1,385,846,696,347
		1,995,619,243
2012-13	1.50	1,372,700,056,331
		1,976,688,081
2013-14	1.50	1,419,479,110,114
		2,044,049,919
2014-15	1.50	1,519,436,300,000
		2,187,988,272
2015-16	1.50	1,646,855,795,304
		2,371,472,345
2016-17	1.50	1,771,785,100,000
		2,551,370,544
2017-18	1.50	1,903,618,900,000
		2,741,211,216
2018-19	1.50	2,033,794,800,000
		2,928,664,512
2019-20	1.50	2,169,715,100,000
		3,124,389,744
2020-21	1.50	2,301,972,900,000
		3,314,840,976
2021-22	1.50	2,443,188,100,000
		3,518,190,864
2022-23	1.50	2,933,437,989,999
		4,224,150,706



Total Cumulative Loss in Revenue \$ 11,612,711,298

1 Mill Funds (millions)



Magnet Transportation

Magnet Transportation Stats

- 64 routes transporting magnet students
- 11,155 daily miles
- 1,811 magnet students transported
- There are no magnet only routes

Magnet Transportation Cost

- \$479,722 in annual staffing costs
- \$300,317 in estimated fuel costs
- Total estimated cost \$780,039

The number of routes is the primary cost driver for transportation

- Number of Buses
 - Number of Drivers
 - Number of Route Coordinators
 - Number of Mechanics
 - Diesel Fuel
- 2012-13 Ridership 12,358
2022-23 Ridership 7,704
(4,654)

Hypothetical Reduction to 90 Routes

Position	Current Positions	Revised Positions	Budgetary Impact
Bus Drivers	150	110	(\$1,500,929)
Bus Aides	54	90	1,189,880
Total	204	200	(\$311,048)

High Dose Tutors: Tier 2 & 3 support for students

Current Program

- There are 2 Behavior Para II's assigned to provide HDT at each elementary school.
- Each secondary school has 1 Behavior Para II to provide HDT.
- Greatest challenge to the HDT program is adherence to frequency & intensity of literacy intervention for identified students.
- Data supports student gains when HDT time is protected.

Recommendations

- Amend ESSER to provide each school with 2 Behavior Para II's.
- Utilize school data to determine how to hire & assign paras to meet district ABC Targets.
- Provide specialized training (literacy/behavior support) based on assignment.
- Collect Time & Effort logs for evidence of project implementation.
- Utilize student data for program evaluation.

Revenue Source		Estimated Revenue
Semester 1 Student Fees	140 Students @ \$50 per Student	\$7,000
Semester 2 Student Fees	140 Students @ \$50 per Student	\$7,000
Summer Student Fees	185 Students @ \$50 per Student	\$9,250
Motorcycle Rental	46 Weekends @ \$428	\$19,688
Slosberg	21-22 Funding	\$145,800
Total Revenue		\$188,738

Cost		Estimated Expenditure
Semester 1 Instructors	74.5 hours per week for 15 weeks	\$33,684
Semester 2 Instructors	74.5 hours per week for 15 weeks	\$33,684
Summer Instructors	1,862 hours	\$56,124
Vehicle Related Costs	Service, Fuel, Replacement	\$13,500
TSA	TSA 1.0 FTE	\$104,178
Total Costs		\$241,170

Profit (Loss) – (\$52,432)

Drivers Education Student Fees – Current \$50 Lab Fee

Revenue Source		Estimated Revenue
Semester 1 Student Fees	140 Students @ \$100 per Student	\$14,000
Semester 2 Student Fees	140 Students @ \$100 per Student	\$14,000
Summer Student Fees	185 Students @ \$100 per Student	\$18,500
Motorcycle Rental	46 Weekends @ \$428	\$19,688
Slosberg	21-22 Funding	\$145,800
Total Revenue		\$211,988

Cost		Estimated Expenditure
Semester 1 Instructors	74.5 hours per week for 15 weeks	\$33,684
Semester 2 Instructors	74.5 hours per week for 15 weeks	\$33,684
Summer Instructors	1,862 hours	\$56,124
Vehicle Related Costs	Service, Fuel, Replacement	\$13,500
TSA	60% TSA	\$62,507
Total Costs		\$199,489

Profit (Loss) – \$12,490

Drivers Education Student Fees – Proposed \$100 Lab Fee

Student Fees, Fines and Charges include:

- Instructional Materials
- Use of school property
- Field trips made during school hours, or made after school hours if the field trip is a required or customary part of a class or extra-curricular activity
- Uniform or equipment fees for sports or fine arts programs
- Fees for extra-curricular activities (Fair Share)
- Graduation fees
- School record fees

Student Fees, Fines and Charges exclude:

- Library fines and other charges made for the loss, misuse, or destruction of school property
- Charges for the purchase of class rings, yearbooks, pictures, diploma covers, or similar items
- charges for optional travel undertaken by a school club or group of students outside of school hours
- charges for admission to school dances, athletic events, or other social events
- Optional community service programs for which fees are charged
- Fundraising activities

Eligibility Standards

- A. Students who qualify for free lunches or breakfasts under the School Free Lunch Program Act.
- B. Students who are experiencing homelessness pursuant to Policy 5111.01 - *Homeless Students*.
- C. Students whose families have suffered very significant losses of income due to severe illness or injury in the family or unusual expenses including, but not limited to, fire, flood, or storm damage.
- D. Other good and just reasons as determined by the Superintendent or designee.

Notification to Parents

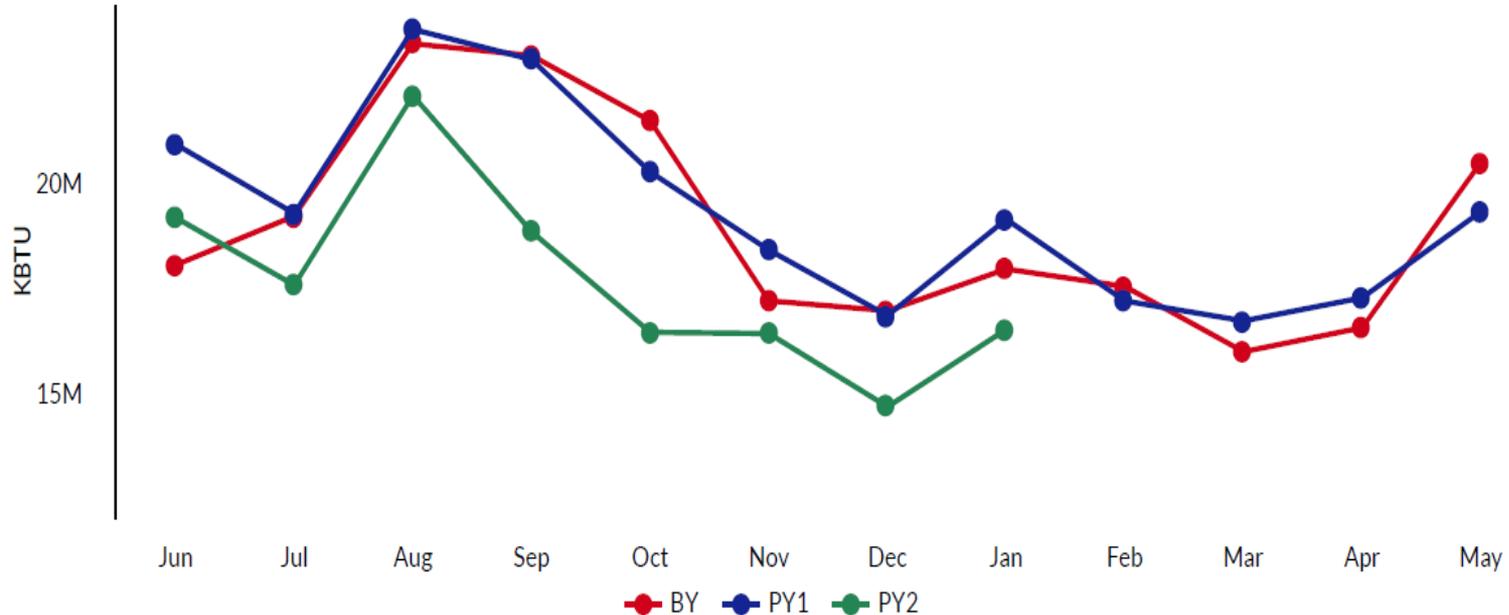
- A. Annually, the substance of this policy shall be communicated in writing to the parent(s) or guardian(s) of all students in the District.
- B. The first bill or notice sent to parents or guardians who owe fees shall state:
 - 1. The District will waive fees for persons unable to afford them in accordance with its policy.
 - 2. The procedure for applying for a fee waiver, and the name, address and telephone number of the person to contact for information concerning a fee waiver.

School	Sport	Students	F&RL
			Percentage
F. W. BUCHHOLZ HIGH SCHOOL	Basketball, Girls	15	60%
EASTSIDE HIGH SCHOOL	Spring Football	46	61%
F. W. BUCHHOLZ HIGH SCHOOL	Competitive Cheerleading	18	61%
GAINESVILLE HIGH SCHOOL	Lacrosse, Boys	26	62%
EASTSIDE HIGH SCHOOL	Football (11 man)	48	63%
GAINESVILLE HIGH SCHOOL	Basketball, Girls	24	67%
HAWTHORNE MIDDLE/HIGH SCHOOL	Football (11 man)	21	67%
HAWTHORNE MIDDLE/HIGH SCHOOL	Spring Football	12	67%
EASTSIDE HIGH SCHOOL	Weightlifting, Boys	15	67%
EASTSIDE HIGH SCHOOL	Basketball, Boys	36	69%
EASTSIDE HIGH SCHOOL	Volleyball, Girls	14	71%
GAINESVILLE HIGH SCHOOL	Spring Football	46	72%
GAINESVILLE HIGH SCHOOL	Football (11 man)	61	72%
EASTSIDE HIGH SCHOOL	Softball	23	74%
HAWTHORNE MIDDLE/HIGH SCHOOL	Basketball, Boys	12	75%
SANTA FE HIGH SCHOOL	Flag Football, Girls	12	75%
GAINESVILLE HIGH SCHOOL	Wrestling, Boys	14	79%
SANTA FE HIGH SCHOOL	Weightlifting, Girls	10	80%
SANTA FE HIGH SCHOOL	Basketball, Girls	11	82%

Free & Reduced counts by School and Sport

Energy Usage Trend

The energy not used since the beginning of the program from electricity and natural gas would be enough to run 18 of the district's 24 Elementary schools for 1 year.



Energy Use Intensity (EUI)

55.6

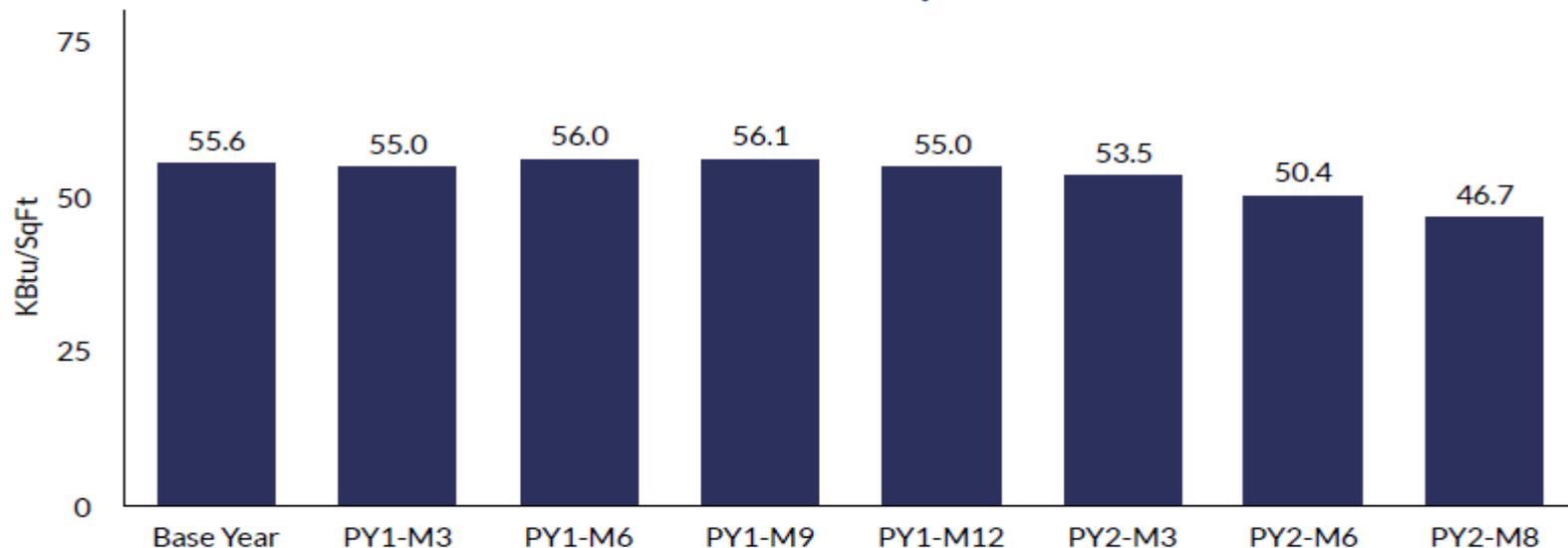
Base Year

EUI measures an organization's energy use per square foot.
ACPS has decreased EUI by 16.0%

46.7

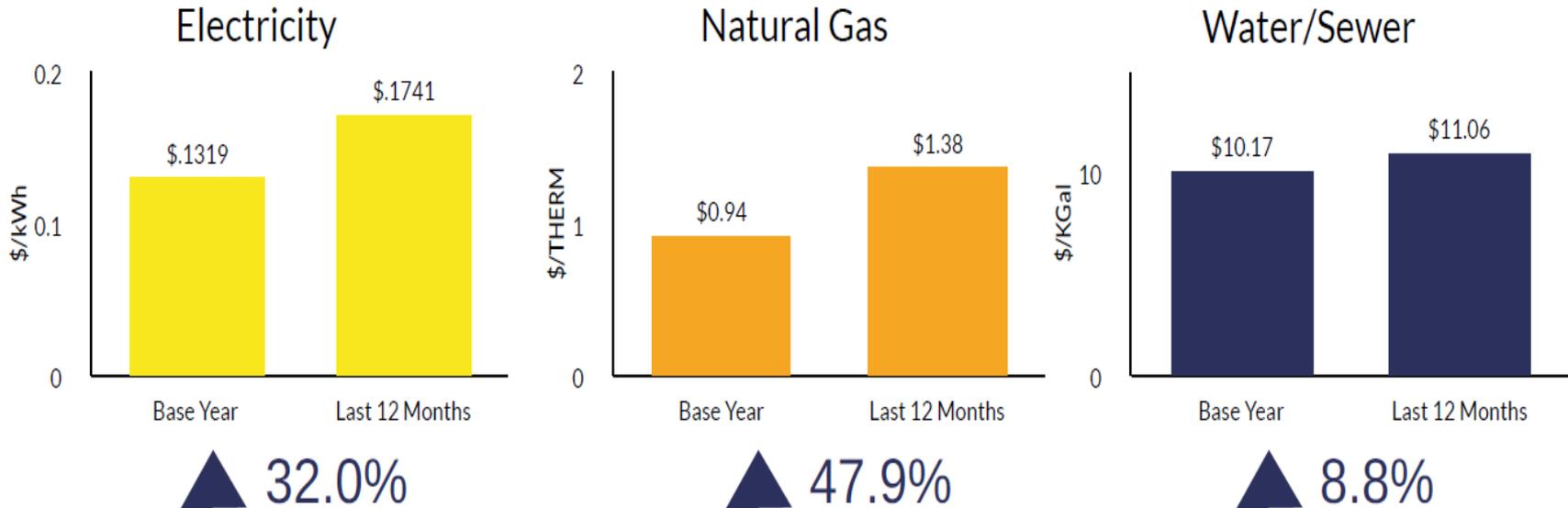
Current

Cost Avoidance Meters Only



Cost Per Unit Impact

The current rates for electricity, natural gas, and water/sewer would have increased the last 12 month's utility spend for ACPS by an additional **\$2,640,920** had district usage been at base year levels.



Utility Rate Increases

Utility	2022-23 Budgeted	2022 Calendar Year Actual	2023-24 Projected	2023-24 Projected vs 2022-23 Budgeted	Estimated Rate Increase
Water	\$346,305	\$382,518	\$403,556	\$57,251	5.5%
Sewer	440,011	428,223	460,339	20,328	7.5%
Refuse	305,181	294,638	331,468	26,287	12%
Natural Gas	382,477	434,911	587,129	204,652	50%
Propane	275,652	280,115	420,173	144,521	35%
Electricity	7,574,639	8,860,095	9,746,105	2,171,466	10%
Total	\$9,324,265	\$10,680,500	\$11,948,770	\$2,624,505	

2023-24 Utilities Budget Projections

2023-24 Property Reinsurance Premium Projections

No FSBIT Capacity

Renewal Comparison vs Expiring Program				
Property	Expiring	Renewal	% Change	Difference
Total Insured Values	\$6,779,887,125	\$7,664,707,026	13.05%	\$884,819,901
Premium	\$14,977,145	\$26,789,713	78.87%	\$11,812,568
Average Rate	\$0.2209	\$0.3495	58.23%	\$0.1286
Total Premium	\$14,977,145	\$26,789,713	78.87%	\$11,812,568
Terrorism				
Premium	\$37,700	\$39,783	5.53%	\$2,083
Average Rate	\$0.0006	\$0.0005	-6.65%	(\$0.0000)
Total Cost of Risk Excl. Taxes, Fees, Surcharges	\$15,014,845	\$26,829,496	78.69%	\$11,814,651
Combined Average Rate	\$0.2215	\$0.3501	58.07%	\$0.1286

• Inclusive of CWIL annualized policy premium (circa \$75K A/P) and cost for All Other Perils excluding Named Windstorm Fidelis capacity

Member Name	2023 TIV	\$ Difference	% Change	Estimated Premium as of 4/25/23
Alachua	\$ 1,128,772,384	\$ 117,621,228	11.63%	\$ 3,951,149
Charlotte	\$ 938,090,530	\$ 99,535,152	11.87%	\$ 3,283,687
Citrus	\$ 685,043,950	\$ 69,699,303	11.33%	\$ 2,397,924
DeSoto	\$ 160,231,438	\$ 17,406,027	12.19%	\$ 560,873
Gadsden	\$ 158,954,808	\$ 16,669,354	11.72%	\$ 556,405
Lafayette	\$ 48,049,586	\$ 4,729,044	10.92%	\$ 168,193
Madison	\$ 120,447,431	\$ 11,920,066	10.98%	\$ 421,614
Okaloosa	\$ 989,202,500	\$ 104,765,091	11.85%	\$ 3,462,599
Okeechobee	\$ 253,537,484	\$ 29,569,297	13.20%	\$ 887,481
St. Johns	\$ 1,686,278,411	\$ 258,227,726	18.08%	\$ 5,902,640
Santa Rosa	\$ 1,041,592,345	\$ 109,005,912	11.69%	\$ 3,645,984
Suwannee	\$ 260,014,445	\$ 25,877,992	11.05%	\$ 910,153
Taylor	\$ 194,491,714	\$ 19,793,711	11.33%	\$ 680,798
Totals	\$ 7,664,707,026	\$ 884,819,901	13.05%	\$ 26,829,499

Premium Increase
\$1,710,206

2023-24 Property Reinsurance Premium Projections

\$5M FSBIT Capacity – generates \$2M in premium savings

Member Name	2023 TIV	\$ Difference	% Change	Estimated Premium <i>as of 4/25/23</i>	Estimated Savings: <i>as of 4/25/23</i>
Alachua	\$ 1,128,772,384	\$ 117,621,228	11.63%	\$ 3,650,110.83	\$ 301,038
Charlotte	\$ 938,090,530	\$ 99,535,152	11.87%	\$ 3,033,502.99	\$ 250,184
Citrus	\$ 685,043,950	\$ 69,699,303	11.33%	\$ 2,215,226.36	\$ 182,698
DeSoto	\$ 160,231,438	\$ 17,406,027	12.19%	\$ 518,140.34	\$ 42,733
Gadsden	\$ 158,954,808	\$ 16,669,354	11.72%	\$ 514,012.10	\$ 42,392
Lafayette	\$ 48,049,586	\$ 4,729,044	10.92%	\$ 155,377.93	\$ 12,815
Madison	\$ 120,447,431	\$ 11,920,066	10.98%	\$ 389,490.81	\$ 32,123
Okaloosa	\$ 989,202,500	\$ 104,765,091	11.85%	\$ 3,198,783.74	\$ 263,815
Okeechobee	\$ 253,537,484	\$ 29,569,297	13.20%	\$ 819,864.07	\$ 67,617
St. Johns	\$ 1,686,278,411	\$ 258,227,726	18.08%	\$ 5,452,917.85	\$ 449,722
Santa Rosa	\$ 1,041,592,345	\$ 109,005,912	11.69%	\$ 3,368,196.77	\$ 277,787
Suwannee	\$ 260,014,445	\$ 25,877,992	11.05%	\$ 840,808.61	\$ 69,345
Taylor	\$ 194,491,714	\$ 19,793,711	11.33%	\$ 628,927.78	\$ 51,870
Totals	\$ 7,664,707,026	\$ 884,819,901	13.05%	\$ 24,785,360	\$ 2,044,139

**Premium Increase
\$1,409,168**

\$25M xs \$25M						
Carrier	Layer	Capacity	% Participation	Layer Premium	Rate	Part Premium
LLOYDS (BRT)	\$25,000,000	\$500,000	2.0000%	\$9,381,945	\$0.1224	\$187,639
Lloyds (MAP)	\$25,000,000	\$1,125,000	4.5000%	\$9,866,667	\$0.1287	\$444,000
\$25M xs \$50M						
Carrier	Layer	Capacity	% Participation	Layer Premium	Rate	Part Premium
Velocity	\$25,000,000	\$1,250,000	5.0000%	\$11,250,000	\$0.1468	\$562,500
\$25M xs \$75M						
Carrier	Layer	Capacity	% Participation	Layer Premium	Rate	Part Premium
Argo BDA	\$25,000,000	\$2,125,000	8.5000%	\$10,000,000	\$0.1305	\$850,000