



# Budget Workshop

---

April 7th, 2021



# FTE Student Counts 2020-21

Grade Level	2019-20 Actual	2020-21 Projected	2020-21 Actual	20-21 Projected vs Actual
PK - 3	9,790	9,737	8,920	(817)
4 - 5	4,581	4,655	4,585	(70)
6 - 8	6,776	6,915	6,588	(327)
9 - 12	8,079	8,229	8,172	(57)
<b>Total</b>	<b>29,226</b>	<b>29,536</b>	<b>28,265</b>	<b>(1,271)</b>

# Student FTE Projections 2021-22

---

- Districts were given a “baseline” model from the DOE which was based on the October Survey 2 student data for this year only.
- The DOE asked districts to build out student projections based on the local conditions and knowledge.
- We were able to identify 236 net students who have returned to District schools either in person, Digital Academy, or eSchool since October.
- We evaluated Homeschool enrollment data and identified 758 new enrollments for the 2020-21 school year and estimated an 80% return rate of these students to the District, which is 606 students.
- Staff is working on a multi-media plan to recruit students back to the district.

# FTE Projections 2021-22

Grade Level	2020-21 Projected	2020-21 Actual	2021-22 Projected*	Increase (Decrease)
PK - 3	9,737	8,920	9,381	461
4 - 5	4,655	4,585	4,618	33
6 - 8	6,915	6,588	6,765	177
9 - 12	8,229	8,172	8,343	177
<b>Total</b>	<b>29,536</b>	<b>28,265</b>	<b>29,108</b>	<b>842</b>

\* 2021-22 Projections used for budgetary purposes

# Scholarship Program Enrollment

---

Scholarship Program	2019-20 Actual	2020-21 Actual	2021-22 Projected	Projected Scholarship Growth
Mckay	323	284	291	7
Family Empowerment	157	313	408	96
<b>Total</b>	<b>480</b>	<b>597</b>	<b>699</b>	<b>103</b>

# School Ratio Based Instructional Staffing 2021-22

Grade Level	2020-21 Projected	2021-22 Projected	Increase (Decrease)	Staffing Ratio	Base Instructional
PK - 3	8,672	8,319	(353)	18/1	(16.00)
4 - 5	4,214	4,184	(30)	22/1	2.00
6 - 8	6,476	6,332	(144)	22/1	(6.80)
9 - 12	7,733	7,837	104	25/1	7.40
Charter	1,842	1,737	(105)		
Scholarship	589	699	110		
<b>Total</b>	<b>29,536</b>	<b>29,108</b>	<b>(428)</b>		<b>(13.40)</b>

# 1 Mill Budget - Current Year

2020-21 Estimated Revenues \$ 17,345,052

	Staffing Headcount	FTE Staffing	2020-21 Budget
Middle & High School Chorus	10	3.86	\$ 232,900
Guidance Counselors	61	42.50	3,025,250
High School Band	7	4.40	362,971
Media Specialist	46	22.75	1,673,721
Elementary Art & Music	59	59.50	3,647,383
Middle School Band	8	6.70	565,457
Magnet Programs	130	67.83	4,940,158
Technology	9	9.00	2,500,000
Property Appraiser Fees			280,000
Total	330	216.54	\$ 17,227,840

Estimated Balance \$ 117,212

# 1 Mill Budget FY 2021-22

<b>2020-21 Revenue</b>	<b>\$17,345,052</b>
<b>Estimated 3% Increase</b>	<b>520,352</b>
<b>2021-22 Est Revenue</b>	<b>\$17,865,404</b>

<b>Proceeds per FTE</b>	<b>\$605</b>
<b>Charter FTE</b>	<b>1,737</b>
<b>2021-22 Est Revenue</b>	<b>\$1,050,621</b>

<b>District Share</b>	<b>\$16,814,782</b>
<b>Charter Share</b>	<b>1,050,621</b>
<b>Estimated Shortfall 21-22</b>	<b>(\$530,270)</b>



# Legislative Budgets

---

- The initial House and Senate budget runs were based on the “baseline” FTE and did not include school board FTE projection adjustments.
- Neither budget included the most recent General Revenue Outlook conference, which was scheduled for April 1st.
- It is anticipated that the presiding officers will make Budget Conference allocation decisions based on the newer revenue and enrollment data.
- Federal ESSER funds will also play a significant role in the budget process.
- The House budget included recommendations that incorporate substantial amounts of federal funds.
- It is fairly certain that the final budget will include decisions that direct the use of the federal funds to balance district’s budgets.

# Legislative Budget Comparison

Category	Senate Budget	House Budget
Base Student Allocation	No increase	\$52.11 increase
Teacher Salary Allocation	No increase	No increase
Turnaround Supplement	Maintained	Eliminated (moved to BSA)
Mental Health	Maintained	Additional 20 million
Funding Compression	Maintained	Eliminated (moved to BSA)
Add. Hour of Instruction	Maintained	Eliminated
Public Education Capital Outlay (PECO)	Would require Districts to contribute 1.5 mill funds to Charter Schools	No funds provided to District Schools

# Legislative Budget Comparison

Category	Senate Budget	House Budget
Base Student Allocation	\$4,319.49	\$4,371.60
Funded Enrollment	28,265	28,265
Enrollment Decrease from	(1,272.07)	(1,272.07)
Funds per FTE	\$7,564.87	\$7,646.81
Student Reserve Allocation		\$3,270,099
Total FEFP Funding	\$213,824,710	\$216,988,849
Total Change in Funding	(\$9,317,554)	(\$6,153,415)
Percentage Change in Funding	-4.18%	-2.76%

# Proposed FRS Rates FY 21-22

Rate Class	Current Rates	Senate Proposed	House Proposed
Regular	10.00%	10.56%	10.82%
Special Risk	24.45%	25.73%	25.89%
DROP	16.98%	18.18%	18.34%
Elected Officials	49.18%	51.26%	51.42%
Estimated Impact		\$911,800	\$1,096,000

SB 84 - Prohibits new employees from joining the Pension Plan effective July 1, 2022. This provision excludes the Special Risk Class employees.

# Legislative Session

---

- SB 50 & HB 15- Allows collection of taxes on remote purchases made from businesses in other states and delivered to Florida consumers. The estimated state-wide impact on local option sales taxes is over 250 million.
- SB 48 - Transfers Hope & Tax Credit scholarships to the Family Empowerment Scholarship program. Merges McKay and Gardiner Scholarship programs. Provides an average cost per student amount for the vouchers which includes categorical programs such as ESE, Reading, Transportation, ect. Allows families to deposit the tax dollars into an educational savings account.
- HB 51 - Authorizes state universities and Florida College System institutions to sponsor Charter Schools.
- SB 72 - This law will protect school districts from tort claims filed related to COVID-19.

# General Fund Budget Items FY 21-22

Category	Increase (Decrease)
Departmental Budgets (10% Reduction)	(\$389,008)
School Base Budget (Enrollment Based)	(\$103,170)
Utilities	(\$946,003)
Health Insurance (Estimated 3.5% Renewal)	\$1,216,460
FRS Rates (Estimated)	\$1,000,000
Property Casualty Insurance	?
School Resource Officers	\$334,000
School Staffing (Including DELA Temp Closure)	(\$1,501,001)
<b>Total</b>	<b>(\$388,722)</b>

# General Fund Preliminary Budget- Revenue

Category	2020-21 Approved Budget	2021-22 Preliminary Budget	Increase (Decrease)
State FEFP	\$115,570,874	\$113,355,597	(\$2,215,277)
Class Size Reduction	31,114,403	28,942,615	(2,171,788)
Required Local Effort	63,604,305	64,796,371	1,192,066
1 Mill Taxes	17,345,052	17,865,404	520,315
Discretionary Millage	12,974,098	13,163,413	189,315
Federal Indirect Cost	1,400,000	2,000,000	600,00
Transfer from Capital	6,355,425	7,730,619	1,375,194
Other	10,596,359	10,596,359	-
<b>Total</b>	<b>\$258,960,517</b>	<b>\$258,450,378</b>	<b>(\$510,139)</b>

# General Fund Preliminary Budget- Appropriations

Category	2020-21 Approved Budget	2021-22 Preliminary Budget	Increase (Decrease)
Employee Salaries	\$154,019,399	\$152,744,573	(\$1,274,827)
Employee Benefits	51,778,409	53,768,695	1,990,286
Purchased Services	30,590,251	31,974,872	1,384,621
Energy Service	8,464,901	7,518,898	(946,003)
Supplies	8,601,070	8,108,892	(492,178)
Capital Outlay	3,487,257	2,436,636	(1,050,621)
Other Expenses	1,897,812	1,897,812	-
<b>Total</b>	<b>\$258,839,099</b>	<b>\$258,450,378</b>	<b>(\$388,721)</b>



# Future Discussions

---

- Business Diversity Program
- Title I & UniSIG Program
- Title II Program