
Budget Workshop

— June 22, 2021 —

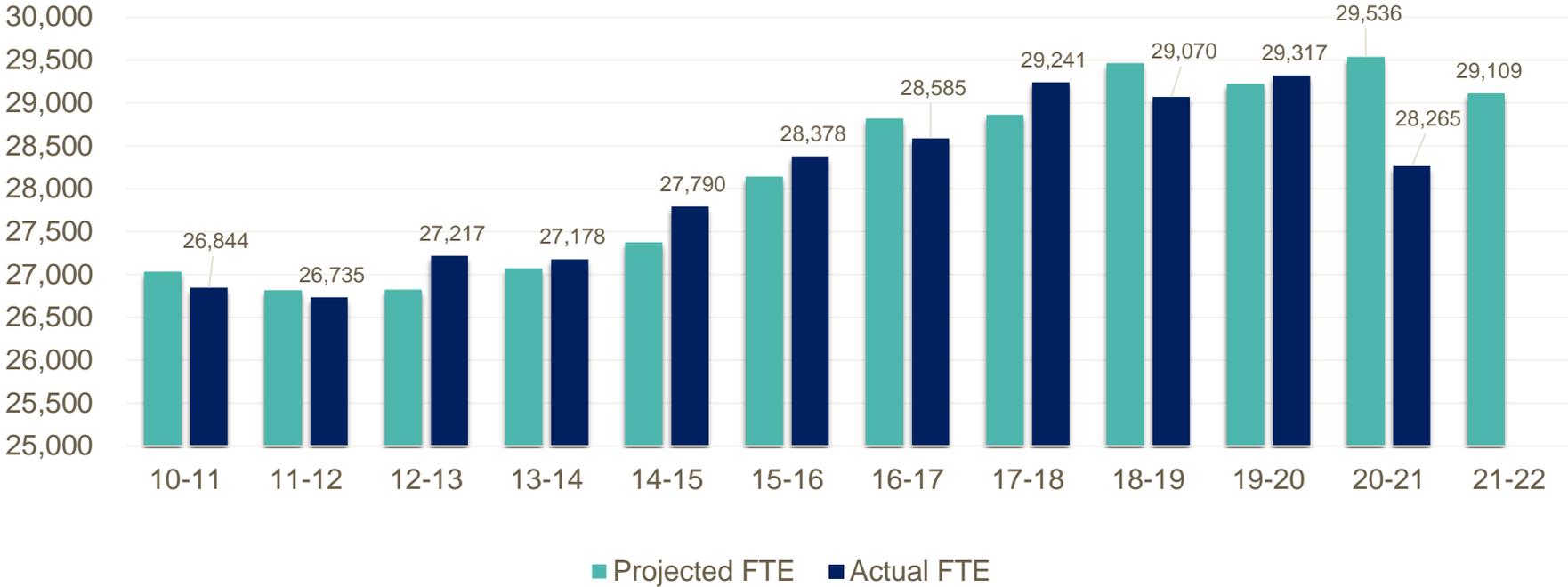
FTE Projections 2021-22

Grade Level	2020-21 Projected	2020-21 Actual	2021-22 Projected*	2021-22 Projected Over (Under) 2020-21 Projected
PK - 3	9,737	8,920	9,381	(356)
4 - 5	4,655	4,585	4,618	(37)
6 - 8	6,915	6,588	6,765	(150)
9 - 12	8,229	8,172	8,343	114
Total	29,536	28,265	29,108	(428)

* 2021-22 Projections used for budgetary purposes

FTE Trends

Projected vs Actual FTE – Historical



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		
Total	29,536	29,108	(428)		(13.40)

General Fund Budgeted Units

Employee Type	2020-21 Budgeted Staffing	2021-22 Proposed Staffing	Change
Instructional *	1,917.84	1,892.46	(25.38)
Educational Support **	1,125.32	1,066.71	(58.61)
Professional & Tech	145.83	149.15	3.32
Administrative	149.66	149.66	-
Total	3,338.65	3,257.98	(80.67)

* 21-22 Instructional budgeted positions exclude 10.50 OT/PT/SLP units converted to contracted services.

** 21-22 Support budgeted positions includes 26 custodial units converted to contracted services as well as reductions in EDEP positions.

Federally Funded Budgeted Units

Employee Type	2020-21 Budgeted Staffing	2021-22 Proposed Staffing	Change
Instructional	145.85	117.75	(28.10)
Educational Support	375.00	400.02	25.02
Professional & Tech	79.00	79.39	0.39
Administrative *	14.00	19.35	5.35
Total	613.85	616.50	2.65

* 21-22 Administrative budgeted positions include 5.0 units funded out of the ESSER grant.

Legislative Budget - Base Funding

	2020-21 CALC 2	2021-22 CONF	Increase (Decrease)
Base Student Allocation	\$4,319.49	\$4,372.91	\$53.42
Cost Differential	0.9798	0.9789	(0.0009)
Unweighted FTE	29,573	29,109	(464)
Weighted FTE	32,091	31,545	(546)
Required Local Millage	3.667	3.683	0.016
Base Student Funding	\$135,818,134	\$135,036,435	(\$781,699)

2021-22 Conference Report

Legislative Budget

Allocation	2020-21 CALC 2	2021-22 CONF	Increase(Decrease)
Safe Schools	\$2,261,291	\$2,259,523	(\$1,768)
Mental Health	1,060,085	1,242,706	182,621
Reading Instruction	1,313,090	1,300,120	(12,970)
Instructional Materials	2,413,997	2,589,411	175,414
Supp. Academic Inst.	8,394,585	8,252,227	(142,358)
ESE Guarantee	12,000,549	11,255,200	(745,349)
Teacher Salary Allocation	4,930,819	5,365,183	434,364
Class Size Reduction	31,114,403	28,196,393	(2,918,010)
Other	10,861,212	10,362,460	(498,752)
Total	\$74,350,031	\$70,822,223	(\$3,527,808)

Legislative Budget

	2020-21 CALC 2	2021-22 CONF	Increase (Decrease)
Total State Funding	\$146,685,277	\$140,827,199	(\$5,858,078)
Discretionary Millage	12,974,099	13,207,787	233,688
Required Local Effort	63,482,888	65,032,459	1,549,571
Total Potential Funds	\$223,142,264	\$219,067,445	(\$4,074,819)
Funds Per FTE	\$7,554.53	\$7,525.64	(\$28.88)
FRS Rate Increase Per FTE		(\$1,078,898)	(\$37.06)
Adjusted Funds Per FTE	\$7,554.53	\$7,488.58	(\$65.94)

FRS Rates FY 21-22

Rate Class	Current Rates	21-22 Rates
Regular	10.00%	10.82%
Special Risk	24.45%	25.89%
DROP	16.98%	18.34%
Elected Officials	49.18%	51.42%
Budgetary Impact		\$1,078,898

ESSER II & American Rescue Plan Allocations

Program	Charter Schools	District Schools	Total Allocation
Nonenrollment Assistance (ESSER II)	\$64,651	\$1,029,903	\$1,094,554
Academic Assistance (ESSER II)	323,253	5,149,519	5,472,772
Technology Assistance (ESSER II)	80,813	1,287,380	1,368,193
Advance Lump Sum (ESSER II)	745,906	11,882,516	12,628,422
Balance Lump Sum (ESSER II)	401,642	6,398,278	6,799,920
American Rescue Plan (estimated)	3,629,902	57,825,443	61,455,345
Total Funding	\$5,246,167	\$83,573,039	\$88,819,206

Student Enrollment Assistance - HB 5101

Allocation \$1,029,903

Requirements:

- (1) Each school district shall use a portion of its allocation from the federal ESSER as provided in the 2021-2022 General Appropriations Act to locate unaccounted students within the school district.
- (2) Each school district shall establish a multiagency workgroup comprised of local and state agencies, including, but not limited to, district school personnel; law enforcement; the state attorney's office; and staff from the Department of Children and Families, the Department of Juvenile Justice, and the Department of Health for the purpose of locating and determining the well-being of the unaccounted students. Once an unaccounted student is located, if the student's parent or caregiver continues to prohibit or facilitate his or her child's access to education, the school district shall initiate a truancy petition pursuant to s. 984.151, Florida Statutes.

By September 1, 2021, each school district shall submit a report to the Department of Education that identifies the total number of unaccounted students and their status.

Academic Acceleration - HB 5101

Allocation \$5,149,519

Requirements:

- (a) Use pre-assessments and post-assessments that are valid and reliable and have been approved by the Department of Education to assess students' academic progress and assist classroom teachers in meeting the students' academic needs through differentiating instruction;
- (b) Implement evidence-based interventions to meet the comprehensive needs of students by using in classroom instruction both during and outside of the regular school day and year;
- (c) Use classroom teachers who have received professional development on the use of a multi-tiered system of supports; and
- (d) Provide information and assistance to parents on how they can effectively support students.

By February 1, 2022, the Department of Education shall submit a status report to the Office of Policy and Budget in the Executive Office of the Governor and the chairs of the Senate and the House of Representatives appropriations committees regarding the effectiveness of the evidence-based intervention strategies implemented by school districts using the pre-assessment and post-assessment data submitted by school districts and charter schools.

Technology Relief - HB 5101

Allocation \$1,287,380

No proviso language or requirements included in HB 5101

Estimated 2021-22 General Fund Revenue

DESCRIPTION	APPROVED 2020-2021 BUDGET	ESTIMATED 2021-2022 BUDGET	2021-2022 OVER(UNDER) 2020-2021
ROTC	190,000	190,000	-
MEDICAID	1,100,000	1,100,000	-
FEFP	115,570,874	112,630,806	(2,940,068)
WORKFORCE DEVELOPMENT	536,075	536,075	-
CO&DS WITHHELD	15,943	15,943	-
STATE LICENSE TAX	100,000	100,000	-
CLASS SIZE REDUCTION	31,114,403	28,196,393	(2,918,010)
VOLUNTARY PRE-K PROGRAM	450,000	600,000	150,000
MISC. STATE	200,000	200,000	-
CHARTER SCHOOL CAPITAL	1,100,000	1,100,000	-
TAXES RLE	63,604,305	65,032,459	1,428,154
TAXES 1 MILL	17,345,052	18,672,039	1,326,987
TAXES DISCRETIONARY	12,974,098	13,966,686	992,588
TAX REDEMPTION	225,000	225,000	-

Estimated 2021-22 General Fund Revenue

DESCRIPTION	APPROVED 2020-2021 BUDGET	ESTIMATED 2021-2022 BUDGET	2021-2022 OVER(UNDER) 2020-2021
INTEREST	700,000	400,000	(300,000)
SCHOOL AGE CHILD CARE FEES	4,739,342	4,739,342	-
MISC LOCAL	350,000	350,000	-
BUS FEES	100,000	100,000	-
TRANS. SCHOOL ACTIVITIES	150,000	150,000	-
FEDERAL INDIRECT COSTS	1,400,000	2,150,000	750,000
REFUND PRIOR YEAR EXP	170,000	170,000	-
FOOD SERVICE INDIRECT COSTS	470,000	500,000	30,000
TRANSFERS FROM CAPITAL	6,355,425	6,292,191	(63,234)
TOTAL EST. REVENUE	\$ 258,960,517	\$ 257,416,933	\$ (1,543,583)

Estimated Appropriations

\$ 257,416,933

Unappropriated Fund Balance

\$ 0

General Fund Appropriations

Description	2020-2021 Approved Budget	2021-2022 Projected Budget	2021-2022 Projected Over (Under) 2020-2021 Approved	Percentage of Budget	Percentage Change
Salaries	\$ 154,019,399	\$ 150,312,800	\$ (3,706,599)	58%	-2.41%
Employee Benefits	51,778,409	53,646,275	1,867,866	21%	3.61%
Purchased Services	30,590,251	33,420,446	2,830,195	13%	9.25%
Energy Service	8,464,901	8,057,089	(407,812)	3%	-4.82%
Materials and Supplies	8,601,070	8,456,566	(144,504)	3%	-1.68%
Capital Outlay	3,487,257	1,448,142	(2,039,115)	1%	-58.47%
Other Expenses	1,897,812	2,075,614	177,802	1%	9.37%
Total Appropriations	\$ 258,839,099	\$ 257,416,933	\$ (1,422,167)		-0.55%

General Fund Budget Highlights - Salaries

<u>Expense Category</u>	2020-21	2021-22	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Administrative	\$ 11,948,003	\$ 12,061,686	\$ 113,683
Teacher	89,744,149	86,748,299	(2,995,850)
Other Instructional Personnel	11,712,869	11,489,642	(223,227)
Aides & Paraprofessionals	5,953,906	6,117,995	164,089
Other Support Personnel	34,467,512	33,693,744	(773,769)
Board Members	192,960	201,435	8,475
Total	<u>\$ 154,019,399</u>	<u>\$ 150,312,800</u>	<u>\$ (3,706,599)</u>

General Fund Budget Highlights – Employee Benefits

<u>Expense Category</u>	2020-21	2021-22	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Benefits Set Aside	\$ 805,087	\$ 652,237	\$ (152,850)
FRS Retirement	15,266,059	16,344,957	1,078,898
Social Security	10,978,929	10,841,227	(137,703)
Health Insurance	22,117,471	23,245,172	1,127,701
Benefits Set Aside	40,000	40,000	-
Early Retirement	747,471	745,550	(1,921)
Terminal Pay	1,823,392	1,777,132	(46,260)
Total	<u>\$ 51,778,409</u>	<u>\$ 53,646,275</u>	<u>\$ 1,867,866</u>

General Fund Budget Highlights– Purchased Services

<u>Expense Category</u>	2020-21	2021-22	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Professional Services	\$ 1,190,138	\$ 2,031,199	\$ 841,061
Software & Tech Related Services	999,646	1,040,687	41,041
Property Casualty Insurance	4,192,511	4,680,218	487,707
Travel	313,788	242,755	(71,033)
Equipment Maintenance	244,410	177,532	(66,878)
Rentals	258,708	1,270,605	1,011,897
Internet & Telephone Service	866,940	878,045	11,105
Postage	51,511	44,452	(7,059)
Water & Sewage	962,842	647,832	(315,010)
Refuse Services	290,551	261,387	(29,164)
Other Purchase Services	9,084,930	9,285,567	200,637
Distributions to Charter Schools	12,134,635	12,860,166	725,531
Total	<u>\$ 30,590,611</u>	<u>\$ 33,420,446</u>	<u>\$ 2,829,835</u>

General Fund Budget Highlights – Energy Services

<u>Expense Category</u>	2020-21	2021-22	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
Natural Gas	\$ 322,044	\$ 331,962	\$ 9,918
Propane	135,771	155,389	19,619
Liquefied Petroleum	1,000	1,000	-
Electricity	7,096,174	6,659,435	(436,739)
Gasoline	157,163	142,503	(14,660)
Diesel	752,750	766,800	14,050
	<u>\$ 8,464,901</u>	<u>\$ 8,057,089</u>	<u>\$ (407,812)</u>

General Fund Budget Highlights– Supplies

<u>Expense Category</u>	2020-21		2021-22	
	<u>Approved Budget</u>		<u>Preliminary Budget</u>	<u>Change</u>
Materials & Supplies Set Aside	\$ 3,292,682		\$ 3,178,767	\$ (113,915)
General Supplies	2,553,725		2,535,973	(17,753)
Technology Related Supplies	13,152		10,615	(2,537)
Textbooks	2,179,416		2,333,836	154,420
Periodicals	9,045		5,696	(3,349)
Oil & Grease	40,050		18,120	(21,930)
Vehicle Repair Parts	421,760		282,250	(139,510)
Tires & Tubes	91,240		91,310	70
Total	<u>\$ 8,601,070</u>		<u>\$ 8,456,566</u>	<u>\$ (144,504)</u>

General Fund Budget Highlights – Capital Outlay

<u>Expense Category</u>	2020-21		2021-22	
	<u>Approved Budget</u>		<u>Preliminary Budget</u>	<u>Change</u>
Library Books	\$ 156,674		\$ 159,360	\$ 2,686
Inventory Equipment	740,377		680,314	(60,063)
Technology Related Infrastructure	296,617		288,563	(8,054)
Computers	2,184,185		165,931	(2,018,254)
Technology Related Equipment	80,588		90,679	10,091
Other Motor Vehicles	5,000		3,500	(1,500)
Capital Improvements	51,885		60,570	8,685
Capitalized Software	10,225		38,315	28,090
	<u>\$ 3,525,551</u>		<u>\$ 1,487,232</u>	<u>\$ (2,038,319)</u>

General Fund Budget Highlights – Other Expenses

<u>Expense Category</u>	2020-21	2021-22	<u>Change</u>
	<u>Approved Budget</u>	<u>Preliminary Budget</u>	
DUES AND FEES	\$ 470,398	\$ 726,610	\$ 256,212
OTHER PERSONAL SERVICES	322,314	247,004	(75,310)
SHRINKAGE	5,100	2,000	(3,100)
CHARTER SCHOOL CAPITAL OUTLAY	1,100,000	1,100,000	-
Total	<u>\$ 1,897,812</u>	<u>\$ 2,075,614</u>	<u>\$ 177,802</u>