

Budget Workshop



May 11, 2022

Agenda

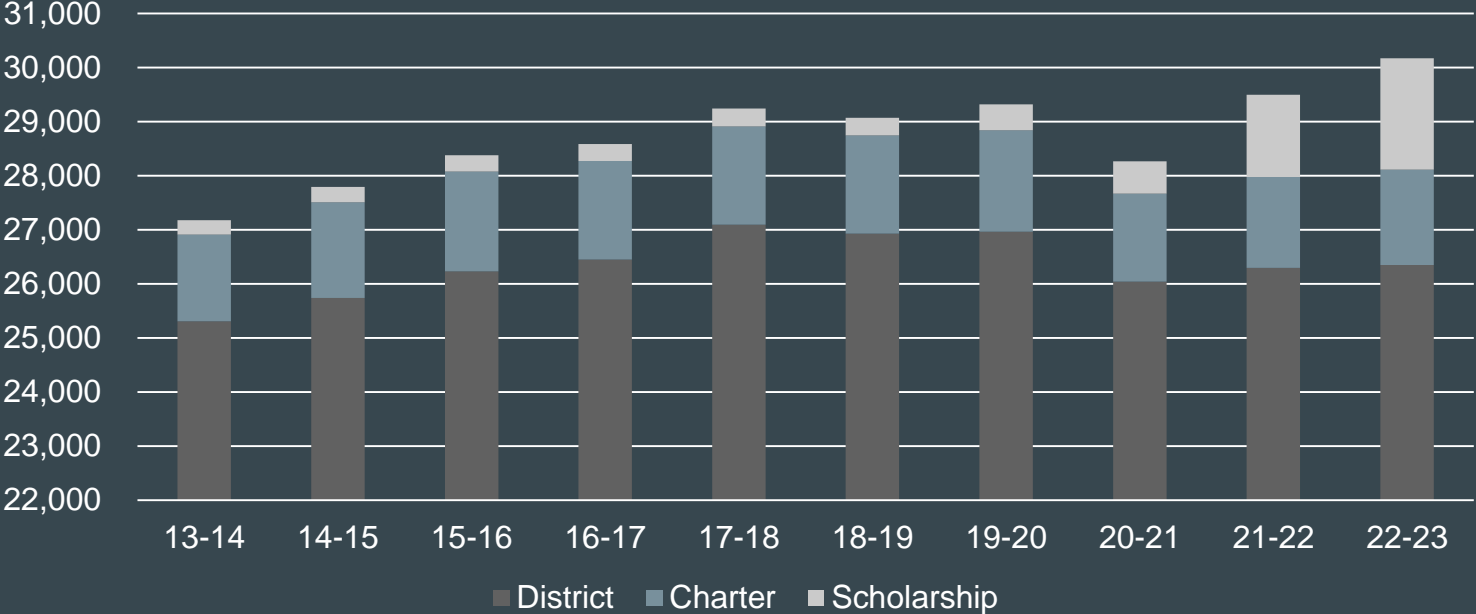
- FTE Projections & Trends
- Family Empowerment Scholarships
- Legislative Update
- Florida Education Finance Program (FEFP)
- General Fund Staffing
- Retirement Rates
- Health Insurance
- Department of Juvenile Justice
- Federal Programs
- Innovative Learning Pilot

Finance Staff is Monitoring

- Calculation 4 Budget - DOE
- Hold Harmless allocation for scholarship programs
- Continued expansion of scholarship programs
- Declining student enrollment
- Increased fuel costs
- Increased utilities costs
- Increased health insurance rates
- Increased FRS rates
- Staff vacancies and attrition
- General impact of inflation on the general fund and capital budgets

FTE Trends

Historical FTE



2021-22 Student Counts

2021-22 FTE Summary

SCHOOL	Projected FTE	Survey 2 FTE	Survey 3 FTE	Current Headcount	Current Over (Under) Projected
ELEMENTARY SCHOOL	11,687	11,186	11,297	11,519	(168)
MIDDLE SCHOOL	6,722	6,509	6,498	6,590	(132)
HIGH SCHOOL	7,697	7,490	7,419	7,301	(396)
CENTER SCHOOL	392	434	404	423	31
DIST TRADITIONAL SCHOOLS	26,498	25,619	25,618	25,833	(665)
VIRTUAL ED	175	651	677	717	542
DISTRICT SCHOOLS TOTAL	26,673	26,271	26,295	26,550	(123)
SCHOLARSHIP PROGRAMS	699	1,514	1,523	1,523	824
CHARTER SCHOOL TOTALS	1,737	1,639	1,679	1,679	(57)
TOTAL ALL	29,109	29,424	29,497	29,752	643

Projected Student Counts 2022-23

School Level	2021-22 Projected	2021-22 Actual	2022-23 Projected	2022-23 Projected vs Actual
District Traditional	26,498	25,618	25,974	356
District Virtual	175	677	662	(15)
Charter Schools	1,737	1,679	1,764	85
Scholarship	699	1,523	2,061	539
Total	29,109	29,497	30,461	964

Non Traditional Enrollment

School Year	McKay Scholarship	Family Empowerment Scholarship Enrollment	Homeschool Enrollment
2018-19	328	-	1,200
2019-20	323	157	1,300
2020-21	287	339	2,500
2021-22	259	1,264	2,100
Estimated 2022-23		2,061*	

*Includes McKay Scholarships

Family Empowerment Scholarship Funding

- FES Scholarship amounts are based on the Conference Report and not adjusted during the year.
- In addition to base student funding, scholarship amounts include a per FTE share of categoricals such as Safe Schools, TSIA, Transportation, Class Size Reduction.
- Scholarship are not subject to potential proration of funds.
- Funds are distributed to families quarterly.
- Scholarships can be used for both Private and Homeschooling.

2021-22 Scholarship Funding Amounts

Grade Level	Scholarship Student Amount	District Student Amount	Additional Scholarship Funding
K-3	\$7,320	\$7,261	\$59
4-8	\$6,781	\$6,476	\$305
9-12	\$6,823	\$6,537	\$286

Legislative Session Update - Budget

- School Recognition Program
 - New requirement for 22-23: schools “not found in violation of emergency rules promulgated by the Department of Health related to face covering mandates during the 2020-2021 or 2021-2022 school year.” Total statewide appropriation is 200 Million.
- Teacher Salary Increase Allocation
 - 50% of the allocation must to be used to increase the minimum teacher salary to \$47,500 or the maximum amount achievable.
- \$15 Minimum Wage
 - \$15 per hour minimum wage for all school board employees must be in place by October 1st, 2022.
- Classize Reduction
 - PK-3 down from \$984.42 to \$964.50
 - 4-8 down from \$939.42 to \$920.98
 - 9-12 down from \$942.19 to \$923.21

Legislative Budget Highlights

Program	CALC 3 Budget	22-23 Conference Report	Difference
Base Student Allocation	\$4,372.91	\$4,587.40	\$214.49
Digital Classrooms	8,000,000	-	(8,000,000)
Class Size Reduction	2,733,976,149	2,792,295,170	(58,319,021)
Mental Health Allocation	120,000,000	140,000,000	20,000,000
Reading Allocation	130,000,000	170,000,000	40,000,000
School Recognition Program	-	200,000,000	200,000,000
Safe Schools Allocation	180,000,000	210,000,000	30,000,000
Student Transportation	458,641,984	515,009,084	56,367,100
Teacher Salary Increase	550,000,000	800,000,000	250,000,000

Reading Categorical

- The Legislature, in SB 2524, removed the requirement for an additional hour of instruction in the Lowest 300 elementary schools.
- The Curriculum Division is reviewing how to utilize the Reading Categorical funds in a way that can most effectively impact our students who are reading below grade level in all schools.
- Emphasis will be placed on coaching support for teachers, continued professional learning for administrators around literacy, aligned & improved tier 1 instruction, and the targeted use of tier 2 and 3 support for students, including extended learning opportunities.

Florida Education Finance Program (FEFP)- Budget Timelines

Budget Calculation	Enrollment Used for Budget	Estimated Release Date
Conference Report	Projected	March 2022
Calculation 2 Budget	Projected	July 19th, 2022
Calculation 3 Budget	October Survey	January 2023
Calculation 4 Budget	February & October Survey	May 2023
Final Calculation	All Surveys	November 2023

Legislative Budget - Base Funding

	2021-22 CALC 2	2022-23 Conference	Increase (Decrease)
Base Student Allocation	\$4,372.91	\$4,587.40	\$214.49
Cost Differential	0.9789	0.9796	0.0007
Unweighted FTE	29,109	30,172	1,063
Weighted FTE	31,546	32,704	1,159
Required Local Millage	3.571	3.557	(0.014)
Base Student Funding	\$135,036,435	\$146,967,455	\$11,931,020

2022-23 Conference Report

Program	2021-22 CALC 2	2022-23 CONF	Increase (Decrease)
Safe Schools	\$2,371,338	\$2,752,243	\$380,905
Mental Health	1,242,706	1,441,010	198,304
Reading Instruction	1,300,120	1,693,170	393,050
Instructional Materials	2,589,411	2,551,923	(37,488)
Supp. Academic Inst.	8,252,227	8,206,624	(45,603)
ESE Guarantee	11,255,200	11,581,337	326,137
Teacher Salary Allocation	5,365,183	7,818,043	2,452,860
Transportation	3,921,554	4,599,054	677,500
Class Size Reduction	28,196,393	28,292,856	96,463
Other	5,900,634	8,125,523	2,224,889
Total	\$70,394,766	\$77,061,783	\$6,667,017

Legislative Budget Summary

	2021-22 CALC 2	2022-23 Conference	Increase (Decrease)
Total State Funding	\$139,947,729	\$153,957,907	\$14,010,178
Discretionary Millage	13,966,685	14,732,280	765,595
Required Local Effort	66,677,848	70,071,331	3,393,483
Total Potential Funds	\$219,397,886	\$238,761,518	\$18,169,256
Scholarship Deductions	(\$3,610,734)	(\$18,228,321)	(\$14,617,587)
Net Potential Funds	\$215,787,152	\$220,533,197	\$4,746,045
Funds Per FTE	\$7,537	\$7,913	\$376

Additional Required Expenses - 2022-23

Category	Estimated Cost
Teacher Salary Increase Allocation	\$2,126,097
\$15 Minimum Wage – Subject to Negotiation	4,800,000
Florida Retirement System	1,563,000
Health Insurance Increase	840,464
Negotiated Salary Package 21-22	1,028,393
Compensation Committee 21-22	443,332
Additional Departmental Positions 21-22	362,169

Additional Required Expenses - 2022-23 (continued)

Category	Estimated Cost
School & Departmental Staffing	(3,484,810)
Categorical Programs	936,890
Property & Casualty Insurance	850,000
Utilities	800,000
Fuel Costs	260,000
Charter School Passthrough Funding	863,158
Total Additional Required Costs	\$11,388,693

Balancing the Budget

Additional FEFP Funds	\$4,746,045
Additional Revenue Other	\$1,050,891
Estimated Additional Required Costs	\$11,388,693
Estimated Funding Deficit	(\$5,591,757)

Potential Solutions

- Eliminate departmental vacancies
- Reduce departmental staffing
- Improve efficiency
- Increase transfer from 1.5 Mill for operating costs
- Utilize ESSER & ARP funds

School Ratio Based Instructional Staffing 2022-23

Grade Level	2021-22 Projected	2022-23 Projected	Increase (Decrease)	Staffing Ratio	Base Instructional
Elem Primary	7,698	7,424	(274)	18/1	(11.60)
Elem Intermediate	3,791	3,711	(80)	22/1	(1.70)
Middle	6,015	5,802	(213)	22/1	(9.60)
High	7,544	7,470	(74)	25/1	(4.33)
Total	25,048	24,407	(641)		(27.23)

General Fund Staffing - ESE Instructional

Program	Current Staffing	Projected Staffing	Increase (Decrease)
District Resource	88.66	92.20	3.54
Self Contained	35.00	29.00	(6.00)
Gifted	41.30	39.30	(2.00)
Speech & Language	35.20	35.20	-
ESE PreK	24.00	22.00	(2.00)
Functional PI	14.00	14.00	-
Alternative Schools	27.20	24.00	(3.20)
Total	264.56	246.70	(9.66)

General Fund Staffing - Instructional

Program	Adjustment
School Ratio Staffing	(27.23)
PE/Art/Music	(6.00)
School Instructional Support	0.50
ESE Staffing	(9.66)
Reading Coaches - RDG	5.00
Camp Crystal TSAs	2.00
Total	(35.39)

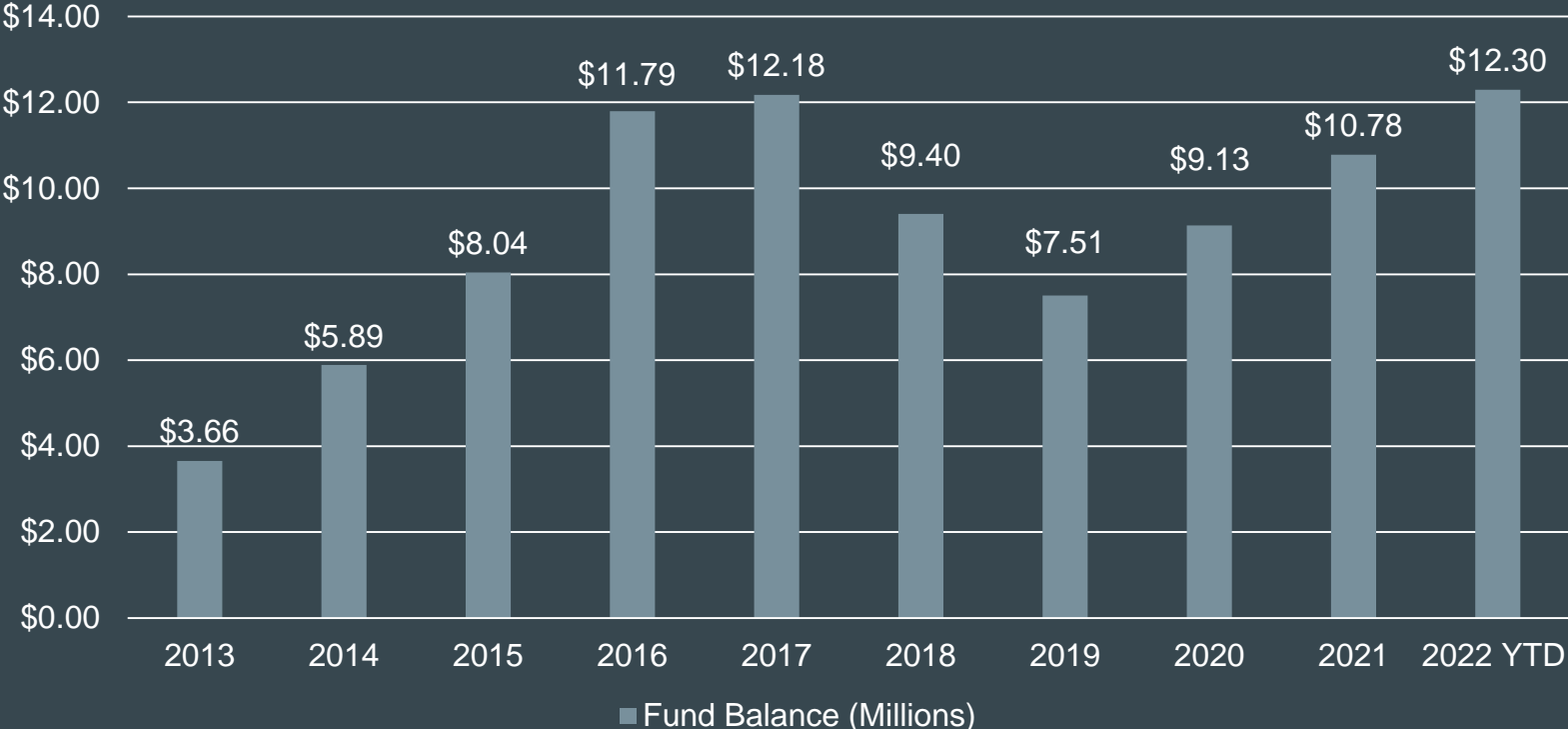
FRS Rates FY 22-23

Rate Class	Current Rates	22-23 Rates	Increase
Regular	10.82%	11.91%	1.09%
Special Risk	25.89%	27.83%	1.94%
DROP	18.34%	18.60%	0.26%
Elected Officials	51.42%	57.00%	5.58%
Estimated Impact			\$1,563,000

Required deposits for the Investment Plan increased from 6.3% of employee pay to 9.3%.

Insurance Fund Balance

Fund Balance (Millions)



Health Insurance Renewal

Insurance Committee Considerations

- Target insurance fund balance 12 million
- \$8,085,630 in COVID related claims since March 2020
- Specialty Drug Costs
- Pharmacy savings programs implemented 2022
- Potential health clinic

Plan Year	Premium Renewal
2000-2012 Average	11.0%
2013	5.0%
2014	5.0%
2015	6.0%
2016	3.0%
2017	3.0%
2018	0%
2019	6.8%
2020	7.0%
2021	8.2%
2022	2.0%
2023 Committee Recommended	5.17%

Onsite Employee Health Clinic

Health Clinic Highlights

- Operates as a doctors office for employees with our Health Insurance
- Zero cost visits for employees
- Zero cost generic drugs for employees
- Holistic approach to employee health
- Cost control
 - Lower cost of service
 - Disease Management
- Drug testing, bus driver physicals, and Workers Compensation

Next Steps

- Developing program service model
 - Adult vs Pediatric
 - Weight loss
 - Mental Health
- Establishing timelines
- Selecting a location
- Selecting clinic operator

Juvenile Justice Program Changes

- Our current educational provider for the Alachua Regional Juvenile Detention Center and the Alachua Academy will not be renewing their contract with ACPS for the 2022-23 school year.
- Most districts in the state have already assumed responsibility for educational services at residential DJJ sites.
- Beginning July 1, 2022 ACPS will administer educational services at ARJDC and Alachua Academy.
- ACPS teachers and support staff will provide instruction utilizing our core and supplemental materials.

Proposed DJJ Staffing & Budget

- DJJ positions are 12 months.
- Lead Teacher will provide program oversight and will be responsible for daily operations.
- Emphasis will be placed on improved FTE reporting to maximize funding.
- Paras, paid for with Title I Delinquent funds, will provide additional student support.
- Current Contractor payments for both sites - \$407,972.

Position	FTE	Estimated Cost
Lead Teacher	1.0	\$109,424
Classroom Teacher	4.0	\$309,460
Paraprofessional	2.0	\$84,213
Supplies		\$10,000
Total	7.0	\$513,096

Federal Grant Oversight & Coordination

- Monthly meetings with all grant managers to review:
 - Alignment
 - Grant application and amendment deadlines
 - Potential new grants
 - Grant supported activities
 - Program evaluation
 - Needs assessment
 - Roll forward utilization
- All grant applications are reviewed by Director of Grants, Acquisitions, and Special Projects and the Chief of Teaching & Learning prior to submission to the Superintendent
- Grant managers meet regularly with the schools and departments they support to ensure grant activities are being implemented with fidelity and to help with any adjustments based on needs

Grant Collaboration and Project Development

- Jacob K. Javits Gifted and Talented Students Education Program (US DOE - competitive, ACPS Bokor lead investigator)
- Discovery Research PreK-12 (National Science Foundation - competitive, UF FLMNH lead investigator)
- Global Health Institute (Federal, UF Center for African Studies lead investigator)
- Kids in the Woods (Title IV for expansion to 7th and 8th grade at Westwood MS)
- Examples of within district collaboration
 - School Improvement Supplemental Summer Professional Development (FL DOE Bureau of School Improvement)
 - Project Development and Data Analytics
 - ESOL, Title III

Innovative Learning Opportunity Pilot

Goal: Providing equitable access to high impact teachers and increasing student choice in elective and speciality core academic courses in secondary schools.

Solution: Synchronous virtual instruction combined with Canvas coursework provided during the school day. Teachers could serve students from multiple schools.

Benefits:

- Increased course options for students
- Satisfies the online course requirement for high school graduation
- Addresses teacher shortage for selected courses
- Next Step: explore ways to scale up such as outside of the school day options

Funding: District would receive virtual level funding for the period of instruction. Class sizes could be larger to account for lower funding level.