



# **Okaloosa Schools The Budgeting Process Fiscal Year 2022-2023**

*Developing Budgets  
for  
District Schools  
for  
Fiscal Year 2022-2023*

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## **Enrollment Information**

Each December, Information Systems works with school principals to create enrollment projections by program for the following school year. These projections provide the basis for most school revenue allocations.

Information Systems provides the projections to the Finance Department. In some cases, it is necessary to adjust the projections. For example, if an Exceptional Student Education (ESE) unit is moved from one school to another after projections have been made, Finance adjusts the affected schools' enrollment projections accordingly. Likewise, if school enrollment projections are greater than the state's enrollment projections, Finance may pro-rate schools' projections.

Enrollment projections consist of the following programs:

Program No.	Description	Program Cost Factor – FY 2022-2023
101	Basic – Grades PK – 3	1.126
102	Basic – Grades 4 – 8	1.000
103	Basic – Grades 9 – 12	0.999
111	Basic w/ESE* Services – Grades PK – 3	1.126
112	Basic w/ESE* Services – Grades 4 – 8	1.000
113	Basic w/ESE* Services – Grades 9 – 12	0.999
130	ESOL** - Grades K – 12	1.206
254	ESE* Support Level 4 – Grades PK – 12	3.674
255	ESE* Support Level 5 – Grades PK – 12	5.401
300	Career Education – Grades 9 – 12	0.999

\*ESE = Exceptional Student Education

\*\*ESOL = English for Speakers of Other Languages

The adjusted school enrollment projections are known as Adjusted Projected Unweighted FTE. The Program Cost Factors are applied to the Adjusted Projected Unweighted FTE (UFTE) to obtain the Adjusted Projected Weighted FTE (WFTE).

Comparative FTE enrollment information is provided for each school by program for 2021-2022 versus 2022-2023. The enrollment data for each year is based on the adjusted unweighted and weighted full-time equivalent students per the original projections. Descriptions of individual programs may be found in *2021-2022 Funding for Florida School Districts* located in the Appendices.

When comparing fiscal year 2022-2023 projections to fiscal year 2021-2022 actual enrollment as of the 3<sup>rd</sup> FEFP, student enrollment for the entire District is projected to increase approximately 649 unweighted FTE; however, only 154 of this increase is for District schools. The remaining increase is for charter schools and family empowerment scholarships.

## **FEFP Base Funding Statutory Requirement**

In 2001-2002, the District implemented Equity in School-Level Funding, F.S. 1011.69. The intent of Equity in School-Level Funding is that funds generated at a school go to the school. The statute required that beginning in 2003-2004, district school boards had to allocate at least 90% of the funds generated by that school based upon the Florida Education Finance Program and the Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy. The District successfully implemented the statutory requirement in 2002-2003.

In 2003, the Legislature modified the requirement to read "district school boards shall allocate to schools within the district an average of 90 percent of the funds generated by all schools and guarantee that each school receives at least 80 percent of the funds generated by that school based upon the Florida Education Finance Program as provided in s. 1011.62 and the General Appropriations Act, including gross state and local funds, discretionary lottery funds, and funds from the school district's current operating discretionary millage levy." The statute specifically excludes Supplementary Academic Instruction and Class Size Reduction funds.

Although the statute reduced the requirement on an individual school basis, the District continued to allocate FEFP Base Funding to each school based on 90% of the funding earned by the school. This method of budgeting was known as site-based. Beginning in 2007-2008, the District increased the allocation to 92% FEFP Base Funding to each school based upon its adjusted projected weighted FTE. In 2014-2015, the Superintendent and School Board implemented a hybrid centralized/decentralized school budgeting model in lieu of site-based budgeting; however, the District continues to allocate an average of 92% of FEFP Base Funding to schools with at least 80% of the funds generated by a school being allocated to that school.

**FEFP and State Categorical Funding For Fiscal Year 2022-2023**

Funds for state support to school districts are provided primarily by legislative appropriations. The Legislature’s Final Conference Report for fiscal year 2022-2023 was published on March 10, 2022. The major portion of State support is distributed through the Florida Education Finance Program (FEFP). The FEFP is the primary source for the General Fund which funds the major portion of the schools’ operating budget. There are other sources of funding; however, the FEFP is the foundation for financing Florida’s K-12 educational programs. (See Appendices for *2021-2022 Funding for Florida School Districts.*)

The Final Conference Report reflects the revenue allocation to Okaloosa County generated through the FEFP for fiscal year 2022-2023 in the following categories:

- FEFP Base Funding
- 0.748 Mill Compression
- Allocation Due to Reduced District Cost Differential
- DJJ Supplemental
- ESE Guarantee
- Federally Connected Student Supplement
- Instructional Materials
- Mental Health Assistance
- Reading Instruction
- Safe Schools
- Student Transportation
- Supplemental Academic Instruction
- Teacher Classroom Supply Assistance
- Teacher Salary Increase Allocation (TSIA)

A key feature of the FEFP is that it bases financial support for education upon the individual students participating in a particular educational program rather than upon the number of teachers or classrooms. The primary portion of the FEFP is FEFP Base Funding. FEFP Base Funding is calculated as follows:

$$\begin{aligned} & \text{Base Student Allocation (BSA)} \\ & \text{Times District Cost Differential (DCD)} \\ & \text{Times Weighted FTE} \\ & \text{Equals FEFP Base Funding} \end{aligned}$$

Weighted FTE is calculated by multiplying the number of full-time equivalent (FTE) students in each of the funded education programs by the corresponding Program Cost Factors (PCF). Program Cost Factors are determined by the Legislature and represent relative cost differences among the FEFP programs.

Changes in Base Student Allocation (BSA), District Cost Differential (DCD), and Program Cost Factors (PCF) are shown in the following tables:

Description	2021-2022	2022-2023	\$ Increase/ (Decrease)	% Increase/ (Decrease)
BSA	\$4,372.91	\$4,587.40	\$214.49	4.90%
DCD	0.9913	0.9900	(0.0013)	0.13%
BSA x DCD	\$4,334.87	\$4,546.11	\$211.24	4.87%

Program	2021-2022 PCFs	2022-2023 PCFs	Increase/ (Decrease)
101/111	1.126	1.126	0.000
102/112	1.000	1.000	0.000
103/113	1.010	0.999	(0.011)
130	1.199	1.206	0.007
254	3.648	3.674	0.026
255	5.340	5.401	0.061
300	1.010	0.999	(0.011)

Local revenue for school support is derived almost entirely from property taxes levied by each school district. Each school board participating in the state allocation of funds for the current operation of schools must levy the property tax millage set for its required local effort. Each district's share of the state total required local effort is determined by a statutory procedure that is initiated by certification of the property tax valuations of each district by the Department of Revenue.

In addition to FEFP Base Funding, our District will also receive the following categorical funding from the State:

- Class Size Reduction

The State did not allocate Discretionary Lottery nor School Recognition Funding for fiscal year 2021-2022.

The District must pass through approximately \$26.70 million in FEFP related funds to charter schools and to private schools for Family Empowerment Scholarships.

### **District School Budget Revenue Allocations**

The School Budget Manual contains information about each school's allocations, including any special instructions relating to each project. Finance will temporarily budget the estimated allocation for each fund source in the appropriate project, function, and object at each cost center. Funds may not be moved until after the preliminary and tentative budget is adopted on July 25, 2022. The revenue allocations are explained in the sections that follow.

### **School Revenue Projections – Summary**

The Revenue Projection page for each school provides a summary comparison between the initial allocations made in fiscal year 2021-2022 versus the initial allocations made in fiscal year 2022-2023. Each Revenue Projection also includes a section titled "Significant Factors Affecting Allocations" indicating the following:

Total Increase/(Decrease) of Unweighted FTE

This is the total change in UFTE as indicated on each school's Enrollment Information page. It reflects the increase or decrease, between the 2022-2023 adjusted projected UFTE and the initial 2021-2022 adjusted projected UFTE, for each school.

Unweighted FTE Moved to/(from) One School to Another School

Not applicable

Adjustments in UFTE Due to Changes in Location of ESE Units

Not applicable

Increase/(Decrease) in UFTE Due to Final Conference FTE Changes

Not applicable

## **General Operating Budget – Discretionary – No Project**

In order to provide a standard of service to all schools in the District, the Superintendent recommended the implementation of a hybrid centralized/decentralized school budgeting model in lieu of site-based budgeting beginning with fiscal year 2014-2015. In the site-based model, each school received revenue based on its projected weighted FTE and was responsible for purchasing positions and funding all operating expenditures, including utilities. Revenue was then adjusted twice a year based on actual weighted FTE. In the hybrid centralized/decentralized school budgeting model, each school receives position allocations and overhead budget allocations. The Superintendent is recommending the continuation of the hybrid centralized/decentralized school budget model.

School operating budgets are also known as discretionary or “no project” budgets and are funded from General Operating Fund revenues, primarily the Florida Education Finance Program (FEFP). School operating/discretionary budget allocations consist of the following:

### Position Allocations

The District developed a School Staffing Grid based on school type and adjusted projected unweighted FTE ranges. This School-Board approved School Staffing Grid was used to allocate the following categories of positions to District schools:

- School Principal
- Assistant Principal
- Instructional – Special Positions
- Guidance
- Media
- Other Administrative/Instructional Support
- Clerical
- Educational Support – Classroom

The total number of Basic, Vocational, and/or ESE Gifted instructional units required to meet class size were provided by Information Systems. Some of these positions were funded through the following projects: Class Size Reduction – Project 4125, SAI – Supplemental Academic Instruction – Project 3161, AICE – Project 9004, AP – Project 2154, IB – Project 7055, IB – Academically Disadvantaged – Project 5056, Title I Secondary – Project 3401, and Italian Consulate Reimbursement – Project 7020. The remaining instructional units were funded through the Discretionary budget.

The Exceptional Student Education (ESE) Department recommended the ESE Non-Gifted instructional and educational support units required for each school. The instructional positions were funded through Discretionary, and the educational support positions were funded through a combination of Discretionary and IDEA – Project 3475.

### Supplement Allocations

Supplements were allocated based on a Supplement Standard for each type of school.

### Overhead Allocations

Schools received overhead allocations in the following categories:

- School Flexible Funding – The allocation for school flexible funding was calculated as follows:
  - The Supply allocation consists of a base allocation of \$10,000 plus an additional allocation of \$12.50 per Unweighted FTE.
  - The Other Flexible Overhead allocation is \$67.50 per Unweighted FTE. These funds may be used for any other expenditure a school may have, such as travel, postage, printing, and equipment.
  - For fiscal year 2022-2023, the Supply allocation and Other Flexible Overhead allocation were added together and then reduced by an average of \$15,000 per school pro-rated based on Unweighted FTE.
- Substitutes – The allocation for substitutes is \$1,350 per Instructional unit allocated. The initial allocation was made to Function 5100 – Basic Instruction; however, schools may re-appropriate the funds to cover expenditures for substitutes in other functions such as ESE Instruction, Vocational Instruction, Administrative, etc. The funds may not be used to fund substitutes for professional development. Any funds remaining at the end of the fiscal year are pulled back to the District level; likewise, any deficits at the end of the fiscal year are covered by the District.

Note: Beginning in fiscal year 2019-2020, Custodial allocations and Health Service allocations were made directly to Project 2011 and Project 6004, respectively, rather than as part of the schools' Discretionary allocations. Beginning in fiscal year 2022-2023, School Utilities allocations were made directly to Project 5099 rather than as a part of the schools' Discretionary allocations.

### **Class Size Reduction – Project 4125 – Categorical Funding**

The Superintendent is recommending the continued allocation of Class Size instructional units. The Class Size Reduction (CSR) categorical funding is \$32.45 million, an increase of \$0.61 million from fiscal year 2021-2022.

School districts throughout the State of Florida were required to fully implement the constitutionally required class size reduction mandate in fiscal year 2010-2011. The initial instructional allocation of 323.80 units equates to approximately \$24.90 million in funding. Additional units may be allocated to comply with class size requirements based on individual meetings with schools.

### **Use of Flexible Class Size Reduction (CSR) – Categorical Funding**

Per Florida Statute 1011.685, a school district that meets the maximum class size requirement may use the class size categorical funds for any lawful operating expenditure. The District continues to use flexible Class Size Reduction funding in the amount of \$4.80 million to offset the incremental cost of the instructional salary increases funded from Class Size Reduction in fiscal years 2005-2006, 2006-2007, and 2007-2008.

### **Lottery – Categorical Funding**

Lottery funding is not included in the School Budget Manual; however, the District will be making the following allocations to schools if such revenue is received from the State:

#### Lottery – School Advisory Council – Project 3002

Note: The State did not make a Discretionary Lottery allocation to Districts for fiscal year 2022-2023. The following is an explanation of the method normally used:

The State makes an initial Discretionary Lottery allocation to each District; however, this allocation is subject to change based on the School Recognition Program funds remaining at the State level after funding the Florida School Recognition Program. Once the final Discretionary Lottery allocation is made for the fiscal year, School Boards must allocate up to \$5 per unweighted FTE to be used at the discretion of the School Advisory Council (SAC). These moneys may not be used for capital improvements or for any project or program that has a duration of more than one year; however, a school advisory council may independently determine that a program or project funded in a prior year should receive funds in a subsequent year. If the final Discretionary Lottery allocation is not sufficient to fully fund the SACs, the SAC allocation will be prorated.

#### Lottery – School Recognition – Project 3160

Note: The State did not make a Lottery – School Recognition allocation to Districts for fiscal year 2022-2023. The following is an explanation of the method normally used:

The State allocates Lottery funds for the Florida School Recognition Program. This program provides monetary awards to public schools that earn an "A" grade, improve at least one performance grade from the previous year, or sustain the previous year's improvement of more than one letter grade. Funds are also awarded to alternative schools that receive a commendable rating or improve at least one level. The Florida Legislature provided for awards of up to \$100 per student; however, this amount may be decreased slightly as the allocation is dependent upon the number of schools state-wide that actually qualify for the funding.

School Recognition Program funds may only be used for nonrecurring bonuses to the faculty and staff, nonrecurring expenditures for educational equipment or materials, or for temporary personnel to assist the school in maintaining or improving student performance. The school's staff and school advisory council (SAC) must decide to spend these funds for one or any combination of these three purposes. If the school's

staff and SAC cannot reach an agreement by February 1, the awards must be equally distributed to all classroom teachers currently teaching in the school.

### **Supplemental Academic Instruction – FEFP Funding**

Per Florida Statute 1011.62(1)(f), the District’s use of supplemental academic instruction funding may include, but is not limited to, the use of a modified curriculum, reading instruction, after-school instruction, tutoring, mentoring, a reduction in class size, extended school year, intensive skills development in summer school, dropout prevention programs, and other methods of improving student achievement. The Superintendent is recommending that the schools receive the following allocations funded through SAI:

#### Continuation of SAI – ESOL – Project 4110

Initial ESOL Interpreter allocations are calculated as follows: Schools with a projected one language population of 15 or greater receive one (1.00) ESOL Interpreter, schools with a projected one language population of 50 or greater receive two (2.00) ESOL Interpreters, and schools with a projected one language population of 100 or greater receive three (3.00) ESOL Interpreters. The calculated allocation was then sent to the Student Intervention Services (SIS) – ESOL, Psychology, & Health Services Department to obtain recommended adjustments. The initial allocation is 45.00 ESOL Interpreters for a total of \$2.12 million. This allocation is subject to adjustment based on the actual number of students requiring this service.

#### Allocation of SAI – Supplemental Academic Instruction – Project 3161

This project will provide instructional positions to all schools to help reduce class size. In addition, paraprofessional positions will be provided to select secondary schools based on students scoring Level 1 or 2 on the most recent state-wide assessment. The initial allocation consists of 39.00 instructional units and 15.00 paraprofessionals at a cost of \$3.56 million.

#### Continuation of SAI – Plan of Care – Project 6113

The Plan of Care tutoring program will be used strictly for before and after school tutoring. The allocation is not included in the initial budget and will be made after the District receives the fiscal year 2021-2022 state-wide assessment results.

#### Continuation of SAI – Summer Intensive Studies – Project 3127

The Superintendent proposes a continuation of the Summer Intensive Studies initiatives for Reading, Math and/or Credit Recovery. The allocation of SIS funds will be made at a later date based on guidelines provided by Finance and the Assistant Superintendent – Curriculum.

### **Other FEFP Funding**

The Superintendent is recommending that the District make the following allocations to applicable schools for fiscal year 2022-2023:

#### Continuation of Instructional Materials Allocations

The Instructional Materials allocation is a direct allocation to schools from State categorical funds and is based on unweighted FTE (UFTE). Each District School Board must purchase current instructional materials to provide each student in kindergarten through grade 12 with a major tool of instruction in core courses of the subject areas of mathematics, language arts, science, social studies, reading, and literature. Such purchases must be made within the first three years after the effective date of the adoption cycle. At least 50 percent of the annual allocation must be used to purchase instructional materials on the state-adopted list. The remaining funds may be used to purchase instructional materials or other items having intellectual content which assist in the instruction of a subject or course.

The Instructional Materials allocation to the schools consists of three categories:

- Instructional Materials – Textbooks – Project 3105  
These funds may be used to purchase instructional materials, textbooks, or other items which have an intellectual content and assist in the instruction of a subject or course. Each school’s initial allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District. The Superintendent recommends holding 90% of each school’s allocation at the District level and re-appropriating the funds to applicable schools for State adoptions. The remaining 10% has been allocated to individual schools to be used at each school’s

discretion. The allocation for fiscal year 2022-2023 is \$1.88 million, \$1.67 million of which will be used for State adoptions.

- Instructional Materials – Media – Project 3106  
These funds may be used to purchase and/or repair library books, instructional materials, and reference books. Each school's allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District. The allocation for fiscal year 2022-2023 is approximately \$0.12 million.
- Instructional Materials – Science Lab – Project 3109  
These funds may be used to purchase science lab materials and supplies. Each school's allocation was calculated by multiplying its Adjusted Unweighted FTE by 90% of the dollars allocated per UFTE to the District. The allocation for fiscal year 2022-2023 is approximately \$0.03 million.

Continuation of Mental Health Assistance – Project 9110

The Legislature passed Senate Bill 7026 during the 2018 legislative session which in part provided funding for a new categorical allocation entitled the "Mental Health Assistance Allocation." This allocation provides funds to school districts and charter schools to assist in establishing or expanding school-based mental health care in coordination with mental health providers to help address the mental health crisis affecting young people in Florida. The bill required school districts to establish school based mental health plans including public awareness programs, crisis intervention teams, and a referral process for students to get more intensive services. The primary focus is to address issues such as opioid addiction, youth suicide, and bullying. The Legislature continued this funding allocation in the current year.

The District will continue to use these funds, supplemented by Title IV - Student Support & Academic Enrichment Grants, to Mental Health Counselors to schools. These allocations were formerly made at the department level. Mental Health Assistance will provide 15.30 Mental Health Counselors directly to schools at a cost of approximately \$1.27 million.

Continuation of Reading Instruction – Project 6123

The FEFP contains a specific line item allocation for Reading Instruction. The Superintendent recommends that the District use these funds to continue to provide ongoing embedded professional development support for schools through Instructional Coaches. Reading Instruction, in conjunction with the federal programs Title I – Part A and Title II - Part A, will place full or part-time Instructional Coaches in elementary, middle, and high schools as needed. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the area of literacy. Reading Instruction will provide 7.30 ELA Instructional Coaches for a total of \$0.67 million; however, the allocation may be adjusted at the school level once testing results for fiscal year 2021-2022 are received.

Continuation of Safe Schools – Project 3107

The purpose of the Safe Schools allocation is to provide funding to assist school districts in their compliance with s. 1006.07, with priority given to implementing the district's school resource officer program pursuant to s. 1006.12. Each school district receives a minimum appropriation of \$250,000 for Safe Schools activities. The remaining State appropriation is then allocated based on the latest official Florida Crime Index and the district's share of the State's total unweighted student enrollment.

The Superintendent is recommending Safe Schools funding continue to be used to fund School Resource Officer services. The allocation for these services will be held at the District level and then allocated at the school level based on the final contract.

Continuation of Teacher Salary Increase Allocation (TSIA)

In fiscal year 2020-2021, House Bills 641 and 5001 created and funded a new categorical allocation within the Florida Education Finance Program (FEFP) focused on increasing compensation for full-time classroom teachers, assisting school districts in their recruitment and retention of classroom teachers and instructional personnel.

The District was required to utilize 80% of the allocation to increase full-time classroom teachers' and certified prekindergarten teachers' minimum base salary to at least \$47,500 or to the maximum achievable based on each district's allocation. The remaining 20% of the allocation was dedicated to salary increases for full-time classroom and certified prekindergarten teachers who did not receive an increase as part of the 80%; classroom teachers who did receive an increase from the 80% but their increase was less than two



percent of their salary; and other full-time instructional personnel pursuant to section 1012.01(2)(b)-(d), Florida Statutes (student personnel services, librarians/media specialists, and other instructional staff).

House Bill 641 prevents these funds from being collectively bargained for other purposes, stating that, “the teacher salary increase allocation must be used solely to comply with the requirements of this section.” The bill requires “a school district or charter school” to maintain the new “minimum base salary achieved for classroom teachers” in subsequent fiscal years, unless specifically changed in a future General Appropriations Act.

The allocation for fiscal year 2021-2022 was \$6.07 million, an increase of \$0.48 million. The District allocated \$5.32 million of the funding through the Discretionary/No Project budget to continue the increases made in fiscal year 2020-2021. The remainder of the funds were used to further increase teacher salaries using the 80%/20% rule from fiscal year 2020-2021.

The allocation for fiscal year 2022-2023 is \$8.80 million, an increase of \$2.74 million when compared to fiscal year 2021-2022. The District is required to utilize 50% of the allocation to increase full-time classroom teachers' and certified prekindergarten teachers' minimum base salary to at least \$47,500 or to the maximum achievable based on each district's allocation. The remaining 50% of the allocation is dedicated to salary increases for full-time classroom and certified prekindergarten teachers who did not receive an increase as part of the first 50% and other full-time instructional personnel pursuant to section 1012.01(2)(b)-(d), Florida Statutes (student personnel services, librarians/media specialists, and other instructional staff). A plan will be created and submitted to the School Board and then to Florida DOE for approval.

#### Continuation of Teachers Classroom Supply Assistance Program – Project 3180

The Teachers Classroom Supply Assistance Program provides funding to instructional staff to purchase classroom supplies and materials for use in the instruction of students in pre-kindergarten through grade 12. Section 1012.71(6), Florida Statutes, states “For purposes of this section, the term “classroom teacher” includes certified teachers employed on or before September 1 of each year whose full-time job responsibility is the classroom instruction of students in pre-kindergarten through grade 12, and full-time media specialists and guidance counselors who serve students in pre-kindergarten through grade 12. Only school district personnel employed in these positions are eligible for the classroom materials and supply stipend from funds appropriated to implement the provisions of this section.” An estimated allocation would be made to each school based on the number of qualifying staff units per the Teachers Classroom Supply Assistance Program final allocation of fiscal year 2021-2022. The initial allocation of \$300 per instructional unit will be adjusted based on actual number of qualifying staff units as of September 1, 2022.

#### **Other State Funding – Adult Education**

The Superintendent is recommending that the District make the following allocation to Okaloosa Technical College for fiscal year 2022-2023:

#### Continuation of Workforce Development – Center 0701, Project 5110

Workforce Development is a State allocation to the District for the purpose of providing adult education. These funds are generated by and allocated to Okaloosa Technical College. The school receives 90% of the estimated funds. The initial allocation of \$2.05 million may be adjusted based on actual State funding.

#### **Other General Fund Allocations**

#### Continuation of Administrative & Guidance Summer Hours – Project 5027

The Superintendent recommends continuing the allocation of summer hours to schools with qualifying 10-month assistant principal and 10-month guidance positions. The total allocation is approximately \$0.17 million.

#### Continuation of Adult Education Tuition – Center 0701, Project 6110

Adult Education Tuition is generated by and allocated to Okaloosa Technical College. The Superintendent recommends that the District allocate 90% of these estimated funds to the school. The initial allocation of \$0.63 million will be adjusted based on actual collections.

Continuation of Advanced International Certificate of Education (AICE) – Projects 9004, 1004, & 5053

The Superintendent recommends making these direct allocations to secondary schools for AICE programs. The allocations are in addition to the overhead allocations made as part of each school's discretionary revenue allocations. Any positions allocated through AICE are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the AICE examinations and/or earning AICE diplomas in fiscal year 2020-2021. Once final scores have been received for fiscal year 2021-2022, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE, and each diploma earns an additional 0.30 WFTE.

Schools have been allocated 90% of the projected funds earned (AICE WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 10% of each school's allocation to AICE Set-Aside – Project 1004. After deducting the 10% set-aside, 7.50% was allocated to schools as a flex allocation in AICE – Project 9004. The District then appropriated funds for projected bonuses and projected exams to AICE – Bonuses & Exams – Project 5053. Any funds remaining after set-aside, flex allocation, bonuses, and exams were allocated as instructional units in AICE – Project 9004. The initial allocations for fiscal year 2022-2023 are approximately \$0.38 million in AICE – Project 9004, \$0.06 million in AICE – Set-Aside – Project 1004, and \$0.02 million in AICE – Bonuses & Exams – Project 5053 for a total of \$0.64 million.

Continuation of Advanced Placement (AP) – Projects 2154, 7054, & 5054

The Superintendent recommends making these direct allocations to secondary schools for AP programs. The allocations are in addition to the overhead allocations made as part of each school's discretionary revenue allocations. Any positions allocated through AP are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the AP examinations in fiscal year 2020-2021. Once final scores have been received for fiscal year 2021-2022, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE, and each diploma earns an additional 0.30 WFTE.

Schools have been allocated 90% of the projected funds earned (AP WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 15% of each school's allocation to AP Set-Aside – Project 7054. After deducting the 15% set-aside, 7.50% was allocated to schools as a flex allocation in AP – Project 2154. The District then appropriated funds for projected bonuses and projected exams to AP – Bonuses & Exams – Project 5054. Any funds remaining after set-aside, flex allocation, bonuses, and exams were allocated as instructional units in AP – Project 2154. The initial allocations for fiscal year 2022-2023 are approximately \$0.37 million in AP – Project 2154, \$0.14 million in AP – Set-Aside – Project 7054, and \$0.41 million in AP – Bonuses & Exams – Project 5054 for a total of \$0.92 million.

Continuation of Band Program – Project 4005

The Superintendent recommends the continued appropriation of funds to secondary school band programs. The total project allocation is approximately \$0.12 million.

Continuation of Chorus Program – Project 4004

The Superintendent recommends the continued appropriation of funds to secondary school chorus programs. The total project allocation is approximately \$0.07 million.

Continuation of Custodial Services Allocation – Project 2011

The Superintendent recommends the continued appropriation of Custodial Services consisting of positions and supplies/overhead. This allocation is made based on positions recommended by the Custodial Services Department and supplies/overhead based on conditioned square footage. The total project allocation is approximately \$7.19 million.

Continuation of Drama Program – Project 7019

The Superintendent recommends the appropriation of funds to high school drama programs. The total project allocation is approximately \$0.06 million.

Continuation of Health Services Allocation (Health Services – Schools – Project 6004 and Medicaid Reimbursement – Project 1084)

The Superintendent recommends the continued appropriation for health services. All schools received a Health Services allocation in order to purchase the services of a health care assistant. Schools where it was deemed medically necessary to have a LPN or RN were provided funding to purchase these services.

The allocation is funded by two sources: Health Services – Schools – Project 6004 and Medicaid Reimbursement – Project 1084. The allocation to Project 6004 is based on Unweighted FTE. Medicaid Reimbursement – Project 1084 is then used to fund the remainder of the contract.

The Health Services – Schools – Project 6004 allocation of approximately \$0.51 million combined with the Medicaid Reimbursement – Project 1084 supplement of approximately \$0.86 million will provide health services to all schools. This amount is based on the proposed fiscal year 2022-2023 contract and is subject to change. In addition, schools were given a “buy up” option to purchase a LPN or RN using Discretionary funds, internal funds, or child care funds.

#### Continuation of International Baccalaureate (IB) – Project 7055, 5056, & 5055

The Superintendent recommends making these direct allocations to secondary schools for IB programs. The allocations are in addition to the overhead allocations made as part of each school’s discretionary revenue allocations. Any positions allocated through IB are used to reduce the required Discretionary budget expenditures for positions. The projected revenue was based on the number of students successfully completing the IB examinations and/or IB diplomas in fiscal year 2020-2021. Once final scores have been received for fiscal year 2021-2022, allocations will be adjusted. Each successful examination earns a school an additional 0.16 WFTE, and each diploma earns an additional 0.30 WFTE.

Schools have been allocated 100% of the projected funds earned (IB WFTE x Base Student Allocation x District Cost Differential x 90%). The District appropriated 20% of each school’s allocation to IB – Academically Disadvantaged – Project 5056 to comply with Florida Statute. This allocation is to be used to fund a portion of a teacher that will assist academically disadvantaged students prepare for more rigorous courses. After deducting the 20% for the academically disadvantaged, 7.50% was allocated to schools as a flex allocation in IB – Project 7055. The District then appropriated funds for projected bonuses and projected exams to IB – Bonuses & Exams – Project 5055. Any funds remaining after academically disadvantaged, flex allocation, bonuses, and exams were allocated as instructional units in IB – Project 7055. The initial allocations for fiscal year 2022-2023 are approximately \$0.08 million in IB – Project 7055, \$0.03 million in IB – Academically Disadvantaged – Project 5056, and \$0.03 million in IB – Bonuses & Exams – Project 5055 for a total of \$0.13 million.

#### Continuation of Itinerant – Speech – Project 0023

The Itinerant – Speech allocation funds positions at the school level based on recommendations made by the ESE Department. If a position must be converted to a contracted position, that allocation will remain in this project. The initial allocation is 41.70 Instructional units for a total cost of \$3.21 million.

#### Continuation of ROTC – Project 2045

The Superintendent recommends the continued use of the ROTC reimbursement, received from the U.S. Military, to partially fund ROTC instructional salaries. The allocation has been made directly to secondary schools offering the ROTC program. The allocation for fiscal year 2022-2023 is \$0.27 million and may be adjusted.

#### Continuation of School Maintenance – Projects 2909 & 5909

The Superintendent recommends the continuation of the School Maintenance allocation. The School Maintenance allocation is a local initiative to allocate funds directly to schools for repairs and maintenance projects. This allocation is funded by a transfer from Capital Outlay funds. The age and size of the buildings are used to determine the allocations. The District appropriates 80% of the allocation to School Maintenance – Project 2909 and the remaining 20% to School Maintenance – School Control – Project 5909. The total allocations made to the schools for fiscal year 2022-2023 are \$1.30 million in Project 2909 and \$0.26 million in Project 5909.

#### Continuation of School Utilities – Project 5099

Schools have received allocations through their Discretionary budgets to fund utilities. After the files roll to the new year, the allocations are moved to Project 5099 – School Utilities. Beginning in fiscal year 2022-2023, these allocations will be made directly to Project 5099.

The allocation is based on an average per conditioned square foot and funds electricity, natural gas, telephone service, water/sewer, garbage, and recycling. Funds will be adjusted at the end of the fiscal year based on actual expenditures.

#### Continuation of School Child Care Programs – Various Projects

School Child Care programs are administered at various elementary school sites throughout the District. The program provides child care services to district students before the school day begins and after the

school day ends. Parents and students benefit from these programs because students are afforded the opportunity of a safe and continuous learning environment. The school benefits from the program because the source of revenue generated is non-restrictive. The Superintendent recommends the continuation of these programs. The estimated revenue for fiscal year 2022-2023 is approximately \$1.13 million. This revenue will be adjusted at mid-year based on projected actual revenue and then at the close of the fiscal year to actual revenue.

### **Federal Funding Allocations**

#### Continuation of Individuals with Disabilities Education Act (IDEA) – Project 3475

The Individuals with Disabilities Act (IDEA) is the federal law that supports education and related service programming for children and youth with disabilities. Part B of the law, the main program, authorizes grants to state and local education agencies to offset part of the costs of the K-12 education needs of these children; it also authorizes preschool state grants. These funds will only be used after a minimum of 90 percent of all ESE Base Funding and ESE Guarantee is utilized for school-level costs aggregated for all programs across the District. The Superintendent recommends that IDEA continue to fund Staffing Specialists, 1:1 ESE Paraprofessionals, ESE Interpreters, and ESE Job Coaches for each school based on the Exceptional Student Education (ESE) Department recommendations. In addition, if the District's available ESE funds are less than its required ESE expenditures for ESE personnel, the Superintendent recommends funding a portion of the ESE Paraprofessional units through IDEA. The initial IDEA allocation for fiscal year 2022-2023 is \$6.70 million and is subject to change throughout the year.

#### Continuation of Title I – Part A – Project 3401

The Superintendent recommends the continuation of the Title I – Part A program. The Curriculum, Instruction, & Assessment Department determines eligibility and allocation of funds to Title I schools based on the density of poverty within schools as demonstrated by free-reduced lunch participants. For fiscal year 2022-2023, twenty (20) District schools were deemed eligible. The allocation of \$5.35 million may or may not be revised during the fiscal year.

In addition, the Superintendent recommends the continued use of these funds to provide ongoing embedded professional development support for schools by providing partial support for the Instructional Coach program in personnel and other associated costs. Title I – Part A, in conjunction with Title II – Part A and Reading Instruction – Project 6123 will place full or part-time Instructional Coaches in qualifying elementary, middle, and high schools. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the area of literacy. Schools will use their Title I – Part A allocations to purchase 3.50 Math Instructional Coaches and 2.70 ELA Instructional Coaches for a total of \$0.62 million; however, the unit purchases may be adjusted at the school level once testing results for fiscal year 2021-2022 are received.

#### Continuation of Title II – Part A – Project 3405

Title II – Part A Teacher and Principal Training and Recruiting Fund provides financial assistance to local educational agencies and schools to increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools. The Superintendent recommends the continued use of these funds to provide ongoing embedded professional development support for schools by providing partial support for the Instructional Coach program in personnel and other associated costs. Title II – Part A, in conjunction with Title I – Part A and Reading Instruction – Project 6123 will place full or part-time Instructional Coaches in qualifying elementary, middle, and high schools. The embedded professional development activities provided by the Instructional Coaches are directly related to student achievement issues and reflect intensive efforts to increase achievement through the more highly developed cognitive base of teachers in the area of literacy. Title II – Part A will provide 4.35 Math Instructional Coaches for a total of \$0.40 million; however, the allocation may be adjusted at the school level once testing results for fiscal year 2021-2022 are received.

#### Continuation of Title IV – Student Support & Academic Enrichment Grants – Project 3415

The purpose of this project is to help meet the goals of the Every Student Succeeds Act (ESSA) by increasing the capacity of State Educational Agencies (SEAs), Local Educational Agencies (LEAs), schools, and local communities. It will do this by providing students with access to a well-rounded education, improving safe and health school conditions for student learning, and by increasing the use of technology in order to improve the academic achievement and digital literacy of all students.

This allocation will continue to be used to increase the number of Mental Health Counselors directly at the schools by providing 2.10 Mental Health Counselors at a cost of approximately \$0.17 million.

### **Revenue to Offset Fixed Charges for Student Services**

Fixed Charges for Student Services consist of an offsetting estimated revenue allocation and an appropriation (expenditure) for the following services provided to students and schools: adaptive P.E. program, autistic program, hearing impaired program, hospital/homebound program, occupational/physical therapy program, social workers, staffing specialists, visually impaired program, school psychologists, and attendance officers. The fiscal year 2022-2023 allocation for these services is approximately \$4.55 million.

### **Budget Packets for Schools**

The Excel Budget Packet includes all the necessary forms and data for each school to develop the related budget. Schools will make their Health Care choice and appropriate their Discretionary operating budget using the provided budget Detail Form. Schools will also determine which positions they would like to purchase using Child Care, Workforce, and/or Title I revenue. Any remaining funds are then appropriated on the related Budget Detail Form in the school budget packet.

The Excel budget packets have been e-mailed to each school principal and consist of the following:

- Enrollment Data
- Revenue Projection
- School Position Summary
- Other Budget Allocations Summary
- Supplement Allocations
- Salary Menu (Day Care, Workforce Development, and Title I)
- Health Services Choice Form
- Budget Detail Forms

The enrollment data, revenue projections, summary of position allocations, and summary of other budget allocations for each school are available on the internet for review. Please note that the 2022-2023 Budget Manual will be available in its entirety on the Internet for administrators, employees, School Advisory Councils, and any other interested party.