

06 19 2013 BUDGET Work Session 8 30 AM

For ADA assistance, contact the Office of Equity and Compliance, 534-0781, at least 3 business days before the meeting.

New Business

1. [8:30 - 9:00 AM School Board Comments](#)

Board Agenda Review

Discussion

Item 2

2. [9:00 AM 2013-2014 Tentative Budget Review](#)

Attachment: [Executive Summary 2013-14 Tentative.pdf](#)

Attachment: [Presentation.pdf](#)

Minutes:

Audra Curts, Acting Assistant Superintendent of Business Services, provided a summary of the 2013-2014 Tentative Budget. The goal is to increase the fund balance to no less than 5%. The primary changes are:

- An increase in the Florida Education Finance Program (FEFP) of \$32.8 million, including \$16.58 million which has been designated by the legislature for instructional and school administrator salary increases
- Indirect cost revenue increased \$1.5 million as a result of charges to the Food Service fund
- Direct charging utilities bills to the Food Service fund has significantly reduced county wide utilities budgets
- Workers Compensation rates were maintained at 2012-2013 levels
- Charter School Enrollment increases

- District Office staffing was reduced by nearly 40 positions.

Increases in school personnel costs are a result of:

- Cost of raises given to PEA members in 2012-2013
- Increase in retirement (FRS) rates
- Increases in health insurance premiums
- Anticipated increases in supplements
- Sick and vacation payouts for retired and/or resigned employees

Mr. Berryman would like to see a more accurate view of the budget through actual reporting not to prior year.

Mrs. Curts commented that there is a chance our local revenue will increase due to changes in the property roll; however, she cautioned the Board that it is really an equalization.

- Vehicle and safety services are up due to lack of fuel reserves and an increase in costs
- Sales tax revenue - normally not included in tentative budget presentation, however it will be in the final budget. Almost all of the funds are used to reduce debt services

Mrs. Cunningham asked about the reduction of virtual school teachers. Audra explained that it is not a reduction; part time staff are not included. It will remain the same or have a slight increase based on the units needed.

Mr. Mullenax questioned the number of LPNs and their substitutes. Mrs. Woolcock responded that 105 schools have LPNs. As students come with doctor orders that requires services of an LPN, we transfer the clinic para to another site and add an LPN position to the school. By state statute there are some medical services that have to be administered by an LPN: Epi pens, insulin, etc. Sharing nursing services is done when it is possible. Medicaid funding has decreased and the district is absorbing more of the costs.

Mrs. LeRoy stated we will begin tracking absenteeism to address the costs of substitutes. This will be all absentees and substitutes.

Mr. Mullenax suggested that all graduation services be held at the schools rather than renting sites. The Superintendent recommended that we look at the expense by school to see if we can save money by renting in bulk (rental of plants, podiums etc).

Mrs. Fields suggested the principals have input before a decision is made.

Mr. Harris suggested a review of the Aerospace lease. It was his understanding that the leaseholder, Mr. Ray, was going to return the funds back into the program. Mrs. Curts reported that, to her knowledge, there have been no in kind contributions or donations back to the district. Mrs. Fields thought there was a time set when the donations were to begin.

Mr. Harris commented on substitute budgets (\$4.5 million); he suggested incentives for staff who don't use their sick days. Perhaps schools could give the unused substitute funds to those with perfect attendance; even if it is only 50% of the funds. Mrs. LeRoy will see what can be done legally; it might be a negotiated item.

Mr. Harris also discussed the reduction to Polk County's DCD (District Cost Differential); a revenue loss of \$76,497, 513 since 2004. Yet, Miami-Dade saw an increase of almost \$341 million. Mrs. LeRoy commented she discussed her desire to have an active Polk County delegation in Tallahassee with Wendy Dodge, (district's Legislative Liaison) earlier. She will ask that the DCD be a priority this year.

Mrs. Wright asked what percentage of the budget is provided to charter schools. Mrs. Curts responded it is a little over 13%.

Mrs. Wright asked for clarification on the increase of DROP rates. Mrs. Curts reported that for a basic employee' the district's monthly contribution is 6.95% ; for a DROP participate, the district contributes 12.84% of their monthly salary.

Mrs. Fields requested a budget narrative be provided explaining the increase or decrease by department. Mrs. LeRoy agreed that would be helpful for everyone, including public.

She would like to see a total of new positions being proposed and a total number of positions being reduced by department. She would also like a breakdown by high school on what unit allocations are for the StepUp Academies. Mrs. Fields suggested the budget line item for drivers education and athletics be separated.

Superintendent LeRoy announced that staff will be reviewing the FTE numbers to ensure that we receive the most funding possible.

Mr. Berryman would like to see a plan to address the \$25 million shortfall. Superintendent LeRoy stated that several actions are being considered to meet the 5%:

- Aggressive substitute co-teaching in class size
- Itinerate staff for art, music, and physical education
- Alternative staffing for media centers
- Review allowability of expenditures and all funding sources and repurposing with categorical
- Maximizing teacher utilization through student scheduling
- Review non-school vacancies
- Review contract lengths for various employee groups
- Review of staffing plan formulas for unit allocations
- Elimination of overtime
- Negotiation of items originally approved by the Board on May 14th

- Freeze travel
- Freeze procurement cards
- Constructional materials dollars are now centralized
- Teams have been identified to use a project management process to track the numbers and expenses to see if dollars can be recaptured to be reported weekly at the Cabinet meetings

Mrs. Cunningham asked if the Board would receive updates. Mrs. LeRoy responded that there would be monthly updates to the Board. She is establishing a Functional and Financial Review Committee comprised of district and school-based staff as well as community members to meet monthly to review other possible budget cuts. Sheila Phelps, Director of Internal Audit Services, will also be included.

Information

Adjournment

Meeting adjourned at 10:10 AM. Minutes were approved and attested this 27th day of August, 2013.

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Hazel Sellers, Board Chair

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Kathryn M. LeRoy, Superintendent