

STATE OF OUR SCHOOLS

Madison County School District

Madison, Florida

January 2, 2024

Tonight's Agenda Items

Hurricane Idalia Impact

FTE Funding and Enrollment

ESSER Funding

Staffing

Fund Balance

Audience Input

Hurricane Idalia Impact



- Hurricane Idalia wreaked havoc on school district facilities; which necessitates a need to secure funding for facility repairs.
- As of today, the district is responsible for **\$4,631,070.26** in insurance deductibles – how will the district pay for this?
 - Bonding
 - Loans
 - Pari-mutuel funding
- FEMA application – must pay first before reimbursement

SCHOOL GRADES

<https://www.fldoe.org/accountability/accountability-reporting/school-grades/> There was no testing and there were no school grades issued in 2020 because of COVID. In 2021, the schools had the option of receiving a school grade. In 2023, DOE started a new way of testing with progress monitoring and school grades were estimated based on performance during progress monitoring assessments.

Test year indicates that it was the Spring of the tested year (i.e., 2023 means it was the test from 2022-23 SY)

School	2023*	2022	2021*	2019
MCHS	I	B		D
MCCS	C	D		C
GES	F	F		C
LES	C	B	A	B
PES	B	D	B	C
JMPHS	A	A	B	A
MCAA	A	A	A	A

FTE Funding and Enrollment



- The district has been experiencing declining enrollment for the past several years
- Traditional public schools are experiencing even greater levels of decline
- NOTE: Full-time equivalent (FTE) is one student in classes six periods a day every day for 180 days

2022-23 recalibrated survey 2	School	2023-24 recalibrated survey 2	difference	Value
464.86	MCHS	469.06		
830.30	MCCS	768.48		
108.42	GES	94.42		
187.00	LES	159.00		
134.48	PES	125.70		
1,725.06	Total	1,616.66	(108.40)	957,371.46
184.88	JMPHS	187.84		
359.14	MCAA	357.64		
33.06	WCA	0.00		
577.08	Total	545.48		
6.44	JBA/ROP/DJJ	4.20		
16.76	Virtual	7.62		
70.00	FES	65.00		
2,395.34	Grand Total	2,238.96		
			(156.38)	1,381,123.14

*numbers straight from DOE survey recalibrated reports

**numbers for 2023-24 are still preliminary until DOE finalizes

THERE ARE CURRENTLY **251** HOME SCHOOL STUDENTS (each worth ~\$8,800)

MCHS	Enrollment	FTE	LES	Enrollment	FTE
2018-19	520	506.18	2018-19	208	218
2019-20	494	501.65	2019-20	199	195.66
2020-21	481	472.46	2020-21	164	156.31
2021-22	441	446.78	2021-22	188	173.15
2022-23	474	464.91	2022-23	203	189
2023-24	484	469.06	2023-24	166	159
MCCS	Enrollment	FTE	PES	Enrollment	FTE
2018-19	1021	990.04	2018-19	209	197
2019-20	1038	1022.08	2019-20	177	171.18
2020-21	981	967.22	2020-21	129	122.23
2021-22	965	915.11	2021-22	134	120.38
2022-23	811	812.1	2022-23	142	134.85
2023-24	802	768.48	2023-24	131	125.7
GES	Enrollment	FTE			
2018-19	133	114			
2019-20	133	128.28			
2020-21	110	94.54			
2021-22	96	94.24			
2022-23	116	110.97			
2023-24	99	94.42			

School	Year	Total Costs per pupil	School Costs Per Pupil	District Indirect Costs per pupil		Total Costs per pupil		% of district costs per pupil
GES	2021-22	12,084.00	10,780.00	1,304.00		12,084.00		10.50%
	2020-21	10,490.00	9,339.00	1,151.00		10,490.00		11.00%
	2019-20	7,842.00	6,807.00	1,034.00		7,842.00		13.20%
	2018-19	9,102.00	8,162.00	940.00		9,102.00		10.30%
	2017-18	8,509.00	7,580.00	929.00		8,509.00		10.90%
LES	2021-22	12,258.00	10,727.00	1,531.00		12,258.00		12.50%
	2020-21	10,793.00	9,546.00	1,247.00		10,793.00		11.60%
	2019-20	8,609.00	7,541.00	1,069.00		8,609.00		12.40%
	2018-19	8,215.00	7,305.00	910.00		8,215.00		12.50%
	2017-18	7,766.00	6,934.00	832.00		7,766.00		10.70%
PES	2021-22	13,150.00	11,619.00	1,531.00		13,150.00		11.60%
	2020-21	10,483.00	9,504.00	979.00		10,483.00		9.30%
	2019-20	8,164.00	7,135.00	1,029.00		8,164.00		12.60%
	2018-19	7,842.00	6,884.00	958.00		7,842.00		12.20%
	2017-18	7,193.00	6,399.00	794.00		7,193.00		11.00%
MCCS	2021-22	9,658.00	8,447.00	1,211.00		9,658.00		12.50%
	2020-21	9,120.00	7,894.00	1,226.00		9,120.00		13.40%
	2019-20	8,194.00	7,230.00	964.00		8,194.00		11.80%
	2018-19	10,042.00	8,961.00	1,060.00		10,042.00		10.60%
	2017-18	9,164.00	8,167.00	997.00		9,164.00		10.90%
MCHS	2021-22	11,667.00	10,385.00	1,282.00		11,667.00		11.00%
	2020-21	10,332.00	9,256.00	1,076.00		10,332.00		10.40%
	2019-20	8,659.00	7,774.00	885.00		8,659.00		10.20%
	2018-19	8,607.00	7,759.00	848.00		8,607.00		9.90%
	2017-18	8,993.00	8,223.00	770.00		8,993.00		8.60%

2023-24 Per FTE * to date

Budget* to date		per Survey 2 FTE	
GES	\$1,669,710	GES	\$17,684
LES	\$2,053,405	LES	\$12,914
PES	\$1,775,419	PES	\$14,124
MCCS	\$8,248,109	MCCS	\$10,733
MCHS	\$5,068,286	MCHS	\$10,805

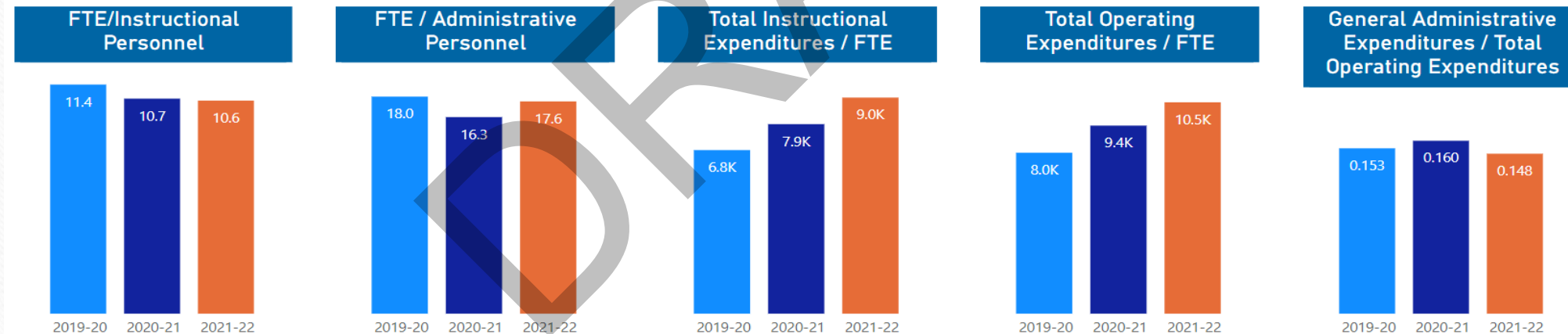
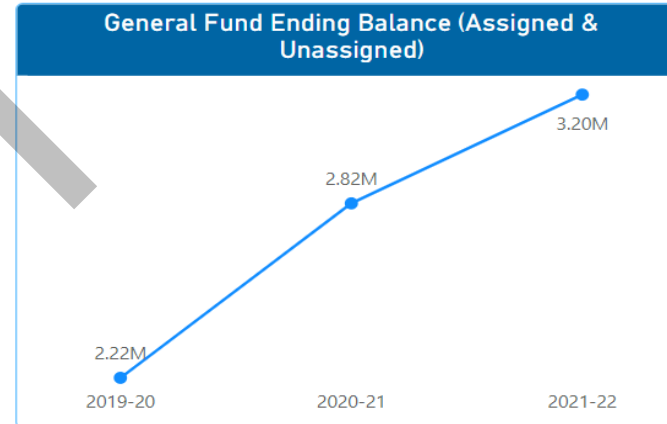
MADISON

School District Financial Transparency



NEFEC
— NORTH EAST FLORIDA —
EDUCATIONAL CONSORTIUM

YEAR	General Fund Ending Balance Classified	FTE/Administrative Personnel	FTE/Instructional Personnel	General Administrative Expenditures/Total Operating Expenditures	Total Instructional Expenditures per FTE	Total Operating Expenditures per FTE
2019-20	2,221,118.00	18.00	11.40	0.15	6,781.00	8,007.00
2020-21	2,821,070.00	16.30	10.70	0.16	7,858.00	9,357.00
2021-22	3,195,132.00	17.60	10.60	0.15	8,960.00	10,515.00



Enrollment Profile

*Enrollment data – Actual numbers of students.
Capacity data are from Florida Inventory of School Houses (FISH).*

- **Lee Elementary School (LES)**
 - The school has a capacity of 255 student stations with an enrollment of 166 students. The school is operating at 65% capacity.
- **Pinetta Elementary School (PES)**
 - The school has a capacity of 266 student stations with an enrollment of 131 students. The school is operating at 49% capacity.

Enrollment Profile

(enrollment counts and FISH School Capacities for MCSD)

- **Greenville Elementary School (GES)**
- The school has a capacity of 268 student stations with an enrollment of 99 students. The school is operating at 37% capacity.
- **Madison County Central School (MCCS)**
- The school has a capacity of 1,819 student stations with an enrollment of 802 students. The school is operating at 44% capacity.
- **Note: The school has enough capacity to house over 1,000 additional students.**

Enrollment Profile

(enrollment counts and FISH School Capacities for MCSD)

- **Madison County High School (MCHS)**
- The school has a capacity of 1,032 student stations with an enrollment of 484 students. The school is operating at 47% capacity.
- **Note: The school has enough capacity to house over 500 additional students.**
- **Madison County Bridge School**
- The center has a capacity of 50 student stations in relocatable buildings with an enrollment of 30 students. The center is operating at 60% capacity.

ESSER FUNDING



-
- Remediate Learning Loss as a result of COVID
 - Environmental changes and supplies to make schools safe to return
 - Air Conditioning Units
 - Technology Updates
 - Critical Staffing
 - Instructional Materials
 - Classroom Interventions
 - Transportation - Buses
 - Other non-recurring costs



CARES/GEER/ ESSER I

Money is expended; projects ended 9-30-22.



CRRSA/ESSER II

Money is now expended; projects are over 9-30-23.



ARP/ESSER III

~\$5,000,000 left in total budget

\$1,221,050 is charter money that is not yet expended

14 positions currently funded by ARP projects

Ends 9-30-24

ESSER FUNDING

School	Teaching Positions Certified	Teachers needed Certified	Paras serving as teachers	Comments
GES	7	2	1	1 combo class
PES	8	0	0	n/a
LES	13	3	2	1 vacancy Jan.
MCHS	31	3	0	2 FLVS; 1 planning period teacher
MCCS	61	6	4	2 vacancies; consolidated classes

- Transportation shortages
 - 4 drivers

STAFFING



- Teacher salaries are less than desirable; which makes it difficult to attract highly qualified teachers, especially those in areas of critical need. Currently, new teacher salary is \$42,500 – should be \$47,500
- Available funding has caused compression of all salary scales (instructional and non-instructional)
- Reduction in staffing will be required in more than grant funded positions
- The district faces an ever present decline in sources of revenue and needs to reduce expenditures in an effort to remain solvent, provide additional funds to improve teachers salaries and as much as possible, maintain the state recommended fund balance in the budget.

TOTAL FUND BALANCE

\$3,724,279

15.34% of anticipated total budget at the beginning of new school year

RESTRICTED – \$580,377

UNRESTRICTED

ASSIGNED - \$2,000,000

UN-ASSIGNED – \$1,143,902 (5.58% - district requires 5%)

TOTAL \$3,724,279

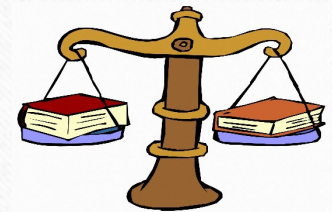
Fund Balance (FB) Components

1. **RESTRICTED** – DOE earmarked funds from prior year - only for ONE purpose *does not include new year obligations in each restricted category*
2. **UNRESTRICTED** – remaining after restricted money; two pots – *assigned* and *unassigned*
 - i. **ASSIGNED** – encumbered to cover un-funded/under-funded mandates

 - i. FTE Decline (falling enrollments)
 - ii. Florida Retirement System (FRS) increases almost 2% higher than last year
 - iii. employment liability due to increase for minimum wage to \$15
 - iv. Increases in health insurance premiums
 - v. Terminal leave liability costs
 - vi. workers compensation claims
 - vii. restricted activities not carried forward from prior years
 - viii. restricted activities required by statute
 - ii. **UNASSIGNED** – remaining unrestricted money after encumbering assigned portion
 - i. 3% discretionary district must maintain by Florida Statute
 - ii. 2% additional discretionary Board Policy demands
 - iii. Other last minute costs

In view of the preceding information, there is an urgent need for the School Board to address our financial status in an effort to avert a gradual decline in the quality of staffing, programs, and services provided to our students, parents, and community.

In doing so, the Board will demonstrate its commitment to enhancing staffing, programs, and services to better serve and meet the needs of all stakeholder groups and ensure the most frugal use of resources to meet the future needs of the district.

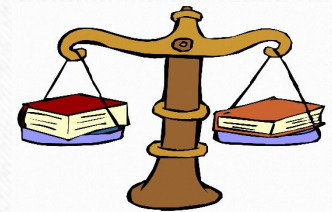


Florida Department of Education websites containing financial, student academic, and fiscal transparency

<https://edudata.fldoe.org/> (a.k.a. Know your Schools Portal)

<https://www.fldoe.org/accountability/accountability-reporting/school-grades/>
School Grades

<https://www.fldoe.org/finance/fl-edu-finance-program-fefp/fl-edu-finance-program-fefp-calculatio.shtml>
Florida Education Finance Program funding allocations and calibrations



Further, we submit to you that it's *time* to move forward and situate Madison County School District to meet the impending fiscal and academic challenges we see forthcoming.

Where Do We Go From Here?

The clock is ticking →



