

Frequently Asked Questions

Budget, Compensation & Benefits

Below is a list of frequently asked questions that have been gathered from those that were sent to school board members, Superintendent Jenkins, and district staff by our teachers. We appreciate all questions that have been raised and understand the need to provide answers so that our teachers have a greater understanding of the district budget, teacher compensation, and employee benefits.

1. Why can't the District offer a larger increase to employees?

Funding from the Florida Legislature limits how much money is in the budget. The School Board has made teacher/employee pay a priority; however, the board cannot spend beyond our funding levels. The Florida Legislature sets the Required Local Effort (RLE) portion of property taxes that supports public schools. For the fifth straight year, the Legislature has reduced the amount that Districts are allowed to levy. The District set the property tax rate (RLE) at the highest level allowed under Florida law.

2. Why doesn't the district use the voter-approved one mill Special Millage to provide a bigger raise to teachers?

The voter-approved Special Millage is already committed in the budget "to preserve academic programs, retain highly qualified teachers, and protect arts, athletics and student activities," as stated in the ballot language approved Aug. 30, 2018. The one mill, has been and continues to be used to pay teacher salaries. Without the Special Millage, the district would not have been able to provide the raises that we have had since the Special Millage began. Without the additional one mill, hundreds of teachers would likely have been laid off.

3. How much was the increase in funding to OCPS this year?

The overall State funding per student increased ~~3.87%~~ **3.94%**. However, included in the ~~3.87%~~ **3.94%** increase are categorical obligations, required by the State, for Best & Brightest, Safe Schools, Turnaround Supplemental Services, and Mental Health programs. After you subtract those required categorical obligations and add back in our Special Millage within Orange County, our actual per-student increase is only ~~2.45%~~ **2.72%** above last year. Rather than budget and offer a ~~2.45%~~ **2.72%** payroll increase, the Board and Superintendent insisted we tighten our belt as much as possible so we could offer another 4% increase, as we did last year.

(The percentages in the original response came from an initial comparison of the FY19 2nd calc to the FY20 1st calc. These figures have been updated to reflect the comparison of FY19 2nd calc to FY20 2nd calc, which is what the district budget is based on.)

4. Why does the District not purchase stop-loss insurance to cover benefit plan years when there is an increase in catastrophic claims?

The District periodically reviews stop-loss coverage. The District has found that the premiums for stop-loss insurance would have cost more than we would have saved. In just the last two years, the District would have spent \$6 million for stop-loss coverage and only received \$2.7 million in stop-loss claims. That would have been a net loss of \$3.3 million.

5. Why is the District offering a similar raise as last year when the base student allocation (BSA) was only 47 cents per student versus \$75.07 this year?

The main difference between last year's budget demands versus this year is the increased cost of employee health insurance contributions by the District. The impact to the General Fund is approximately \$17 million. The health insurance contribution increase of \$17 million is more than the \$16 million increase in the BSA (revenue from the state that can be used for salary increases). The \$17 million includes the District covering the first 10% of the premium increase for each employee, from approximately \$8,444 last year to approximately \$9,289 this next year.

6. Why doesn't the District use the dollars that are being spent on the one-to-one student device initiative for salary increases?

The one-to-one device initiative is funded by the half-cent sales that, by law, must be used for capital purposes. These funds may not be used for payroll and other operational purposes according to Florida Statute.

7. Can the District use Title I funds to provide salary increases to teachers?

Title I funds must be used in accordance with grant guidelines. Federal regulations prohibit the use of Title I funds to replace general fund dollars. For approved positions funded by Title I dollars in the district, Title I does fund the cost of any salary increase.

8. Why can't the district provide pay increases to instructional staff based upon percentages like some other districts have done?

The teacher performance pay law was adopted by the Florida Legislature in 2011 and has been required since July 1, 2014. Nothing in the law expressly prohibits districts from adopting pay increases based on percentages. However, given the language of the law, Highly Effective teachers must receive more than any other teacher in the district and Effective Teachers can only receive at least 50% but not more than 75% of the annual adjustment of a Highly Effective Teacher

Example:

Teacher "A" – one year of experience making \$40,500 – rated Highly Effective – salary increase of 4% - raise would be \$1,620

Teacher "B" – 20 years of experience making \$60,000 – rated Effective – salary increase of 3% (75% of the Highly Effective teacher increase) - raise would be \$1,800

This scenario would violate the provision of the law that states, *“The annual salary adjustment under the performance salary schedule for an employee rated as highly effective must be greater than the highest annual salary adjustment available to an employee of the same classification through any other salary schedule adopted by the district.”*

This scenario also violates the provision of the law that states, *“The annual salary adjustment under the performance salary schedule for an employee rated as effective must be equal to at least 50 percent and no more than 75 percent of the annual adjustment provided for a highly effective employee of the same classification.”*

The only way to make percentages work would be to cap the salary increase of the most experienced, highly paid “Effective” teacher to be no more than the least experienced, lowest paid “Highly Effective” teacher in the district. In order to calculate these percentages and comply with the statute, the result would be a wide disparity between the percentage of raises given to Highly Effective and Effective teachers.

9. Why don’t we have two salary schedules, one for grandfathered PSC teachers and one for Annual teachers?

The District must abide by Florida Statute 1012.22 that states, *“Instructional personnel on annual contract as of July 1, 2014, shall be placed on the performance salary schedule adopted under subparagraph 5. Instructional personnel on continuing contract or professional service contract may opt in to the performance salary schedule if the employee relinquishes such contract and agrees to be employed on an annual contract under s. 1012.335. Such an employee shall be placed on the performance salary schedule and may not return to continuing contract or professional service contract status. Any employee who opts into the performance salary schedule may not return to the grandfathered salary schedule.”*

Because the current salary schedule for the district was ratified by the bargaining unit and adopted before July 1, 2014, it serves as both the “grandfathered” and the “performance” salary schedule. The definition of “grandfathered schedule” is any salary schedule adopted before July 1, 2014. This allows all OCPs teachers, regardless of contract status, to receive performance pay without having to give up their Professional Services Contract.

10. Why doesn’t the district use reserves for pay increases?

Reserves are similar to an emergency fund. Once you spend the dollars from your emergency fund, they are gone. Salaries are recurring costs that must be funded each year. We depend on recurring revenues to pay recurring costs. Specifically, the \$72 million that has been referenced at public meetings was the unassigned fund balance back on June 30, 2018. The unassigned fund balance is a non-recurring source of dollars that should not be used for recurring costs such as salaries. In fact, School Board Policy DB states, “The General Fund budget should not include funding of recurring appropriations from non-recurring revenues. Any deviation from this sound fiscal practice should be disclosed to the Board.”

11. What happens if a school district falls below the required statutory reserve in their general fund?

Florida Statutes 1011.52 (1), states, *"If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 3 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education."*; and

(2)(a), states, *"If at any time the portion of the general fund's ending fund balance not classified as restricted, committed, or nonspendable in the district's approved operating budget is projected to fall below 2 percent of projected general fund revenues during the current fiscal year, the superintendent shall provide written notification to the district school board and the Commissioner of Education. Within 14 days after receiving such notification, if the commissioner determines that the district does not have a plan that is reasonably anticipated to avoid a financial emergency as determined pursuant to s. 218.503, the commissioner shall appoint a financial emergency board that shall operate under the requirements, powers, and duties specified in s. 218.503(3)(g)."*

12. What is the cost of teacher raises?

The Board committed \$33 million to pay for teacher raises and \$12.1 million for benefits cost increases, as well as \$7.7 million for the additional \$500 non-recurring bonuses. The total cost of the entire compensation and healthcare package for all instructional employees is \$52,872,637.

13. What is the total cost compensation and healthcare benefits for all employees?

The total cost of the entire compensation and healthcare package offered by the Board for all instructional and classified employees is \$73,588,375.

14. What did the legislature provide that could be used for raises?

The District received \$44 million increase in base funding from last school year to this year. These funds must cover the \$27.7 million cost to educate 3,764 new students and the \$2.4 million cost increase in the Florida Retirement System (FRS) for all employees. After the cost of new students and the FRS expenses are paid for all employees, the Florida Legislature only provided \$13.9 million in discretionary funds for salaries and increase costs in healthcare benefits. For some perspective, it costs the District \$8.3M for a 1% increase in salary for all teachers.

15. What is Diana Moore's role with the Classroom Teachers Association?

Ms. Moore is the immediate past president of the CTA. The America Federation of Teachers (AFT) removed Ms. Moore from office in 2015. Any questions regarding this action should be directed to the CTA.

16. What funding source is used for digital learning?

The half-penny sales tax is the primary funding source for the digital initiative. The half penny is part of the capital budget and must be used for capital purposes, such as classroom infrastructure and

computers used by teachers and students. General-fund dollars are used to purchase instructional materials used by our students and to provide maintenance and support for digital learning.

17. Do you have to be a member of the Classroom Teachers Association to vote on the teacher contract?

No. All instructional personnel are eligible to vote on teacher contract changes.

18. Has the reduction in the Require Local Effort (RLE - school portion of property taxes) by the Florida Legislature impacted the school district budget and the money available for increases in salary?

Yes. While the District has received more money even with the reduced RLE we receive substantially less additional revenues than cities and counties across the state that are not required to reduce their millage. In addition, cities and counties face far fewer unfunded or underfunded state mandates than school districts. The State Base Student Allocation (BSA), which includes revenues from the State, RLE and the Basic Discretionary millage of 0.748, has risen. However, the Base Student Allocation (BSA) is only \$116.02 higher than in 2007. The BSA per student is not anywhere near enough funding to cover the costs of meeting state mandates, the growth in student population, the increase in operating costs, the increase in healthcare costs, and the increase in retirement contributions to the State, etc.

19. How does OCPs rank in administrative cost as compared to other school districts?

The most recent report issued by the Florida Department of Education (FLDOE) shows the OCPs administrative cost ratio as the lowest among the seven large urban school districts, second lowest in Central Florida, and sixth in the state among the other 66 school districts. See FLDOE chart below.

EDUCATIONAL FUNDING ACCOUNTABILITY ACT SUMMARY OF ADMINISTRATIVE EXPENDITURES FY 2017-18						
Rank Low to High	District Name	Unweighted Full-time Equivalent (UFTE) * Students	General Fund (Fund 100)	General Fund Per UFTE	Special Revenue Fund (Fund 420)	Special Revenue Fund Per UFTE
1	Jefferson**	9.47	\$ 0	\$ 0.00	\$ 0	\$ 0.00
2	Osceola	52,525.67	22,477,872	427.94	10,970	0.21
3	Polk	87,487.01	41,649,237	476.06	114,775	1.31
4	Citrus	14,838.52	7,142,739	481.36	90,344	6.09
5	Clay	36,030.37	18,213,252	505.50	553,092	15.35
6	Orange	187,710.39	95,403,388	508.25	661,570	3.52
7	Broward	221,226.87	114,149,702	515.98	5,883,213	26.59
8	Marion	41,645.33	21,572,754	518.01	1,308,000	31.41
9	St. Johns	39,162.00	20,684,504	528.18	135,654	3.46
10	Seminole	64,687.99	34,456,939	532.66	974,926	15.07

As of 9/11/19

Note: newly added or revised questions will appear in red

20. What dollars are deposited into the Employee Benefit Trust?

The Employee Benefit Trust receives dollars from board contributions on behalf of employees, deductions from employees for both employee and dependent coverage, COBRA payments for separated employees, and payments from retirees under the age of 65.

21. What is the total increase in our health plans?

The total increase in our health plans was projected at \$39,968,238. The proposed changes to our health plans included increasing board contributions by 10% which amounts to \$18,251,294 or about \$17 million to the General Fund (balance comes from Special Revenue Funds). Changes to employee and dependent premiums of \$11,080,463 and adjustments in plan design changes of \$10,636,481. These proposed changes were agreed upon by the Fringe Benefit Committee which is composed of CTA, OESPA, and management.

22. How do we spend the 1 Mill (Special Millage) in the district?

The district reports to the public on an annual basis in the fall on how the dollars were spent in the prior fiscal year. All prior year reports are available on the district website under the Finance Department. For 2017-18 fiscal year the dollars were spent as follows:

Preserve	academic programs and retain highly qualified teachers (equates to 925 teachers, counselors, social workers, etc.) (includes career and college readiness programs)	\$60,858,395	48.2%
Protect	arts (art, dance, drama, and music teachers)	\$46,522,744	36.9%
Protect	athletics (pay for coaches and athletic trainers)	\$7,135,851	5.7%
Protect	student activities (field trips and after school tutorials)	\$2,949,273	2.3%
	charter schools proportionate share (not controlled by district)	\$8,688,230	6.9%
Total:		\$126,154,493	100.0%

23. How does the district spend the \$753,265 coming from the Lottery?

The Lottery dollars come from the State and are recalculated throughout the school year based upon available funds and the approved state allocations. The State funds School Recognition dollars (approximately \$124 million statewide) before funding any of the estimated \$753,265 coming to OCPS for discretionary purposes. After grades are released and appeals have been settled, dollars are first allocated for School Recognition awards that are spent in accordance with the plans adopted by the individual schools earning the awards. If there are sufficient funds to pay for all the School Recognition Awards, then any remaining dollars are provided to the districts based upon their actual enrollments. These discretionary dollars are then required to be allocated up to \$5 per unweighted student to be used at the discretion of the School Advisory Council at each school pursuant to F.S. 24.121(5).

24. What are the sources included in the Miscellaneous Local Revenue of \$15 million in the tentative budget?

The largest source of Miscellaneous Local Revenue is the E-Rate rebate dollars earned by the district from qualifying technology related purchases. The next largest source is the Post-Secondary Course Fees that are required to be collected from post-secondary students. Another source would be the electronic payment rebates the district receives. All the Miscellaneous Local Revenues are detailed on page 12 under the Revenues tab of the Tentative Budget Detail.

25. Why can't the district use the Special Millage to increase teacher salaries when the language of the referendum includes "retain highly qualified teachers"?

The 1 Mill (Special Millage) continues to be used to help pay teacher salaries and provide raises to teachers. These dollars are fully committed within the operating budget for essential operating expenses in order to preserve academic programs, retain highly qualified teachers, and protect arts, athletics and student activities. Repurposing these dollars to be used exclusively for teacher raises would not be in keeping with the referendum language and would require significant reductions in your current budget which would likely mean significant layoffs of existing staff. Excluding the dollars shared with charter schools, over 97% of the Special Millage is used on salaries and benefits.

26. What is the value of our health insurance compared with other districts?

The Department of Health and Human Services (HHS) created the Actuarial Value (AV) to measure the percentage of health care cost, for covered claims, that a plan will cover. This measurement is beyond just looking at employee premiums paid. The AV was implemented as a result of The Patient Protection Affordable Care Act (ACA) which requires employers to offer a plan with an AV of at least 60%.

The AV is **not** the percentage (coinsurance) that a member would pay for covered services, but the average percentage of cost paid by the plan for a population.

For example, OCPS Plan A has a 90.1% AV. On average, a member would be responsible for 9.9% of the costs of all covered benefits. The values in the chart below are based upon plans with the largest enrollment as of April 2019.

School District	Plan Design Value (MV Calculator)
Brevard	80.4%
Clay	68.4%
Duval	85.1%
Lake	83.2%
Orange	90.1%
Osceola	74.9%
Palm Beach	81.2%
Pasco	85.9%
Pinellas	80.1%
Polk	78.5%
Seminole	85%
Volusia	86.1%

When considering only premiums paid for employee coverage, OCPS pays 95% of the premiums and employees pay 5% of the premiums based upon the proposed premium rates for FY20.

27. Can the district reduce the number of administrators at our schools and empower instructional staff to take on assistant principal duties?

Based upon the FDOE latest report on administrative costs per student, OCPS has the 6th lowest cost per student in the State based upon the 2017-18 cost data. In addition, OCPS has the lowest costs among our peer districts in the State. In addition, teachers should not be required to take on administrative duties including supervision of evening and weekend activities given their current responsibilities.

EDUCATIONAL FUNDING ACCOUNTABILITY ACT						
SUMMARY OF ADMINISTRATIVE EXPENDITURES						
FY 2017-18						
Rank Low to High	District Name	Unweighted	General	General	Special	Special
		Full-time Equivalent Students	Fund (Fund 100)	Fund Per	Revenue Fund (Fund 420)	Revenue Fund Per
1	Jefferson**	9.47	\$ 0	\$ 0.00	\$ 0	\$ 0.00
2	Osceola	52,525.67	22,477,872	427.94	10,970	0.21
3	Polk	87,487.01	41,649,237	476.06	114,775	1.31
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10	Seminole	64,687.99	34,456,939	532.66	974,926	15.07
11	Martin	18,255.68	10,028,676	549.35	266,963	14.62
12	Pasco	67,875.87	37,723,931	555.78	374,665	5.52
13	Pinellas	92,700.67	51,984,623	560.78	523,134	5.64
14	Brevard	65,211.25	36,689,407	562.62	14,294,196	219.20
15	Hernando	21,757.18	12,382,806	569.14	980,617	45.07
16	Palm	168,313.93	95,814,106	569.26	2,258,362	13.42
17	Dade	280,069.40	159,737,131	570.35	9,394,090	33.54
18	Santa Rosa	27,174.96	15,542,278	571.93	221,161	8.14
19	Volusia	59,297.89	34,038,615	574.03	2,254,787	38.02
20	St. Lucie	36,344.92	21,054,296	579.29	619,833	17.05
21	Hillsboroug	190,385.42	111,093,086	583.52	3,389,050	17.80

As of 9/11/19

Note: newly added or revised questions will appear in red

22	Collier	43,316.80	25,586,995	590.69	813,119	18.77
23	Escambia	38,419.33	22,744,064	592.00	42,193	1.10
24	Manatee	41,187.14	24,846,659	603.26	501,139	12.17
25	Alachua	26,887.40	16,307,000	606.49	800,744	29.78
26	Okaloosa	29,630.73	18,074,023	609.98	988,277	33.35
27	Charlotte	14,745.84	9,195,665	623.61	492,395	33.39
28	Lake	36,732.55	23,064,569	627.91	3,932,377	107.05
29	Leon	32,163.27	21,004,964	653.07	707,001	21.98
30	Lee	79,904.16	52,842,875	661.33	19,074,402	238.72
31	Flagler	11,794.71	7,929,408	672.29	850,419	72.10
32	Sarasota	35,818.67	24,657,535	688.40	848,784	23.70
33	Sumter	5,226.39	3,653,212	698.99	302,885	57.95
34	Indian River	15,098.24	10,697,454	708.52	226,045	14.97
35	Columbia	9,439.65	6,690,417	708.76	2,115,178	224.07
36	Hardee	5,202.75	3,699,357	711.04	240,689	46.26
37	Walton	8,718.44	6,200,611	711.21	149,220	17.12
38	Okeechobee	6,333.41	4,533,283	715.77	383,727	60.59
39	Nassau	11,688.93	8,589,688	734.86	453,975	38.84
40	Levy	5,212.60	3,895,283	747.28	0	0.00
41	Hendry	7,090.15	5,427,514	765.50	0	0.00
42	Bay	22,353.51	17,173,533	768.27	1,473,241	65.91
43	Duval	111,412.13	86,929,215	780.25	2,265,238	20.33
44	Holmes	3,134.96	2,533,901	808.27	0	0.00
45	Baker	4,874.79	4,040,950	828.95	337,979	69.33
46	Putnam	10,182.31	8,442,218	829.11	619,620	60.85
47	Jackson	6,296.92	5,236,387	831.58	352,257	55.94
48	DeSoto	4,836.43	4,220,006	872.55	563,190	116.45
49	Highlands	12,319.03	11,244,060	912.74	1,021,894	82.95
50	Bradford	3,024.32	2,813,541	930.31	154,672	51.14
51	Suwannee	5,856.13	5,551,738	948.02	667,702	114.02
52	Gadsden	4,430.12	4,220,848	952.76	131,218	29.62
53	Monroe	7,007.36	6,701,971	956.42	0	0.00
54	Wakulla	4,981.89	4,785,874	960.65	145,271	29.16
55	Liberty	1,362.04	1,323,130	971.43	218,876	160.70
56	Washington	3,292.47	3,252,012	987.71	134,514	40.86
57	Union	2,243.08	2,247,328	1,001.89	24,466	10.91
58	Calhoun	2,197.76	2,211,675	1,006.33	15,595	7.10
59	Lafayette	1,172.92	1,203,190	1,025.81	0	0.00
60	Taylor	2,631.23	2,743,166	1,042.54	25,855	9.83
61	Dixie	2,014.74	2,167,084	1,075.61	3,057	1.52
62	Glades	1,414.28	1,525,413	1,078.58	16,259	11.50
63	Hamilton	1,545.95	1,772,435	1,146.50	14,531	9.40
64	Madison	2,208.75	2,613,210	1,183.12	91,434	41.40
65	Gilchrist	2,521.87	3,057,022	1,212.20	1,121,072	444.54
66	Gulf	1,915.34	2,629,794	1,373.02	35,203	18.38
67	Franklin	915.84	1,674,052	1,827.89	55,503	60.60
	Total	2,463,468.12	\$ 1,453,793,671	\$ 590.14	\$ 86,720,618	\$ 35.20
	* The 2017-18 UFTE does not include charter school and McKay Scholarship full-time					
	** All kindergarten through grade 12 instruction is provided by the Jefferson Somerset					

As of 9/11/19

Note: newly added or revised questions will appear in red

28. How did the district afford the 4% raise for staff in 2018-19?

Revenues were projected to increase in the following areas:

- FTE growth non-school portion (approx. 15%)
- FEFP increase (includes new funding compression allocation)
- Special Millage increase
- Interest Income (rate increases)
- Medicaid Reimbursement increase from claiming
- Federal Indirect Cost Rate per State calculation
- Excess of recurring revenue over expenditures from FY18

Expenditures were projected to provide savings in the following areas:

- Utilities savings due to renovated schools
- No increase in health insurance contributions
- Reduction in instructional staff modification allocations (class-size)
- Diesel fuel price reduction
- Salary/benefit lapse increase due to vacancy rates

29. How did the district afford the 4% offer of salary increase in 2019-20?

Revenues were projected to increase in the following areas:

- FTE growth non-school portion (approx. 15%)
- FEFP increase (includes BSA increase of \$75.07)
- Special Millage increase
- Interest Income (rate increases)
- Federal Indirect Cost Rate per State calculation
- Excess of recurring revenue over expenditures from FY19

Expenditures were projected to provide savings in the following areas:

- Bonus/supplements (shifted to available Title I funds)
- Software maintenance adjustments (reductions under new CIO)
- Digital Curriculum Licensing support (R&D decrease)
- Estimate of savings from staff turnover
- Salary/benefit lapse increase due to vacancy rates

Note: Increases in health insurance contributions of 10% (\$17m) limited the available dollars for raises for 2019-20.

30. Did the State provide additional funding to offset any reduction in the RLE rate over the past several years?

The change in State funding per student has varied over the past several years. In addition, each year must also be considered on its own based upon the categorical funding provided in that year and any associated mandates with that funding. Below I have provided the percentage increase in State, RLE, Discretionary, and the One Mill funding per student over the past five years. I have also included the percentage increase in Total Funding which is a better gauge in overall funding. You can see how zeroing in on the change in one particular funding source can lead to inaccurate conclusions.

With 1.00 Mill Special Millage	State	RLE	Discret		One Mill	Total Funding
July 2015	-1.18%	6.86%	12.25%		12.25%	3.17%
July 2016	2.54%	-2.25%	6.19%		6.19%	1.28%
July 2017	2.64%	-1.08%	7.68%		7.68%	2.02%
July 2018	2.01%	0.30%	4.54%		4.54%	1.79%
July 2019	4.00%	3.08%	8.02%		8.02%	4.27%

31. Can we estimate the amount of funding that the district has lost due to the roll back of the RLE?

The Florida Education Finance Program (FEFP) provides an equalization of per student funding based upon the state-wide property values as it relates to the RLE. Therefore, just because one district's property tax values may increase significantly doesn't mean that district's overall funding will likewise increase. State funding is adjusted either up or down based upon the dollars being generated by the RLE. The Legislature changed its RLE millage rate policy beginning in 2016-17. According to our legislative consultant who serves several districts, if the RLE was not reduced in the last 4 years, the estimated cumulative loss of revenue to the State is around \$4.3 billion. For OCPS the estimated loss over the 4 years is about \$344 million or in FY20 alone about \$134 million.

32. What are some of the under-funded mandates/categoricals that are impacting our budget?

There are a number of categorical funds provided from the State where there are not sufficient revenues to pay for all the costs. The greatest examples include the following:

Transportation Budgeted Revenue	\$30,877,678
Transportation Budgeted Costs	\$67,845,663
Safe Schools Budgeted Revenue	\$12,971,498
Safe Schools Budgeted Costs	\$18,660,909
Instructional Materials Budgeted Revenue	\$16,710,619
Instructional Materials Budgeted Costs	\$29,000,625

Florida Retirement System (FRS) increases from year to year are mandated increases from the State. The additional costs for retirement for the last 3 years combined is approximately \$9.5 million.

Attached independent article and graphs from a national perspective by state on K-12 funding in Education:

K-12 Funding Still Lagging in Many States

MAY 29, 2019 AT 10:00 AM

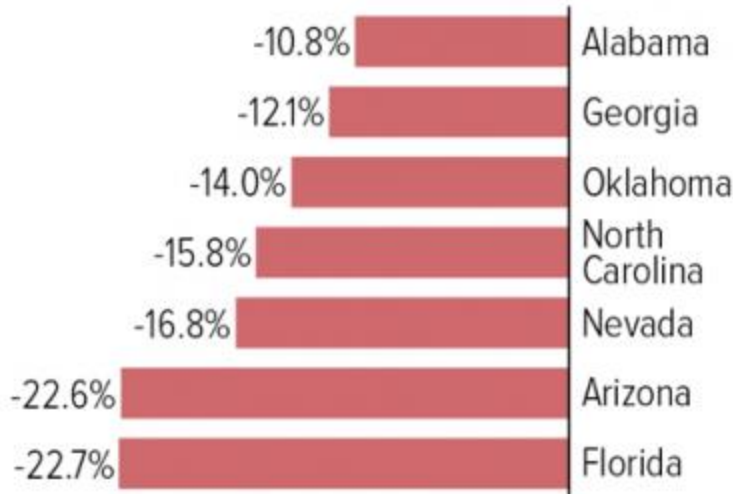
Some states still provide much less K-12 funding per student than in the 2008 school year, when the Great Recession hit, according to new Census Bureau [data](#) and state budget documents.

As of 9/11/19

Note: newly added or revised questions will appear in red

K-12 Funding More Than 10 Percent Below Pre-Recession Levels in 7 States

Change in combined state and local funding per student, inflation adjusted, school years 2008-2017



Source: Census Bureau

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In seven states, combined state and local school funding in the 2017 school year was at least 10 percent below pre-recession levels in inflation-adjusted terms, Census data show. Florida, the deepest-cutting state, was down 22.7 percent; Arizona, 22.6 percent; and Nevada, North Carolina, Oklahoma, Georgia, and Alabama, all over 10 percent (see graph). In all, 22 states plus the District of Columbia remained below pre-recession levels.

While some of the deepest-cutting states have increased funding somewhat since 2017, often after teacher protests, they haven't fully restored the cuts, the [evidence](#) shows. For example, as of the current (2019) school year, Oklahoma cut "formula" funding — its main form of state support for elementary and secondary schools — by 15 percent per student over the last decade, our analysis of state budget documents finds. In two other teacher-protest states, Arizona and North Carolina, formula funding is still 6 percent and 7 percent below pre-recession levels, respectively.

Nationally, combined state and local school funding per student has finally recovered from the recession. In the 2017 school year, it was \$267 above the 2008 level, after adjusting for inflation — a modest 2 percent increase. But state funding was still \$32 per student below pre-recession levels, while local funding was up \$299.

This shift from state to local funding can worsen funding inequities among school districts. Local funding relies heavily on local property taxes, so school districts in neighborhoods with high property values can more easily raise adequate revenue. States can offset local inequities using funding formulas that provide significantly more to lower-income districts, but only about 11 states did as of the 2015 school year, according to an [analysis](#) by the Education Law Center and Rutgers University's Graduate School of Education. Since children of color are likelier than white children to attend high-poverty schools, largely due to historical racism and ongoing discrimination and bias, most states' failure to better fund high-poverty schools perpetuates racial inequities.

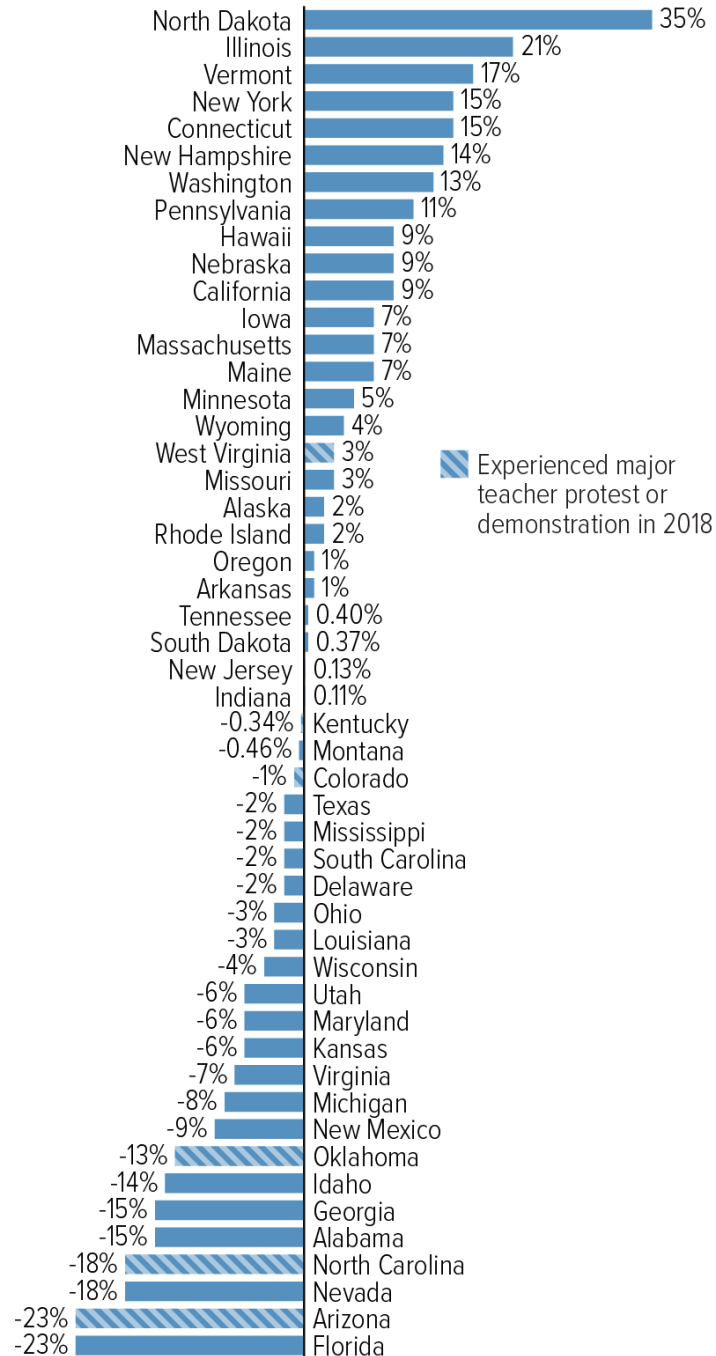
Steep K-12 funding cuts impede reforms that improve student outcomes, like upgrading teacher quality, reducing class sizes, and extending learning time. States imposing these deep cuts weaken our shared future.

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In More Than Half of States, Combined State-Local K-12 Funding Topped Pre-Recession Levels by 2016

Per-student funding, 2008-2016, adjusted for inflation

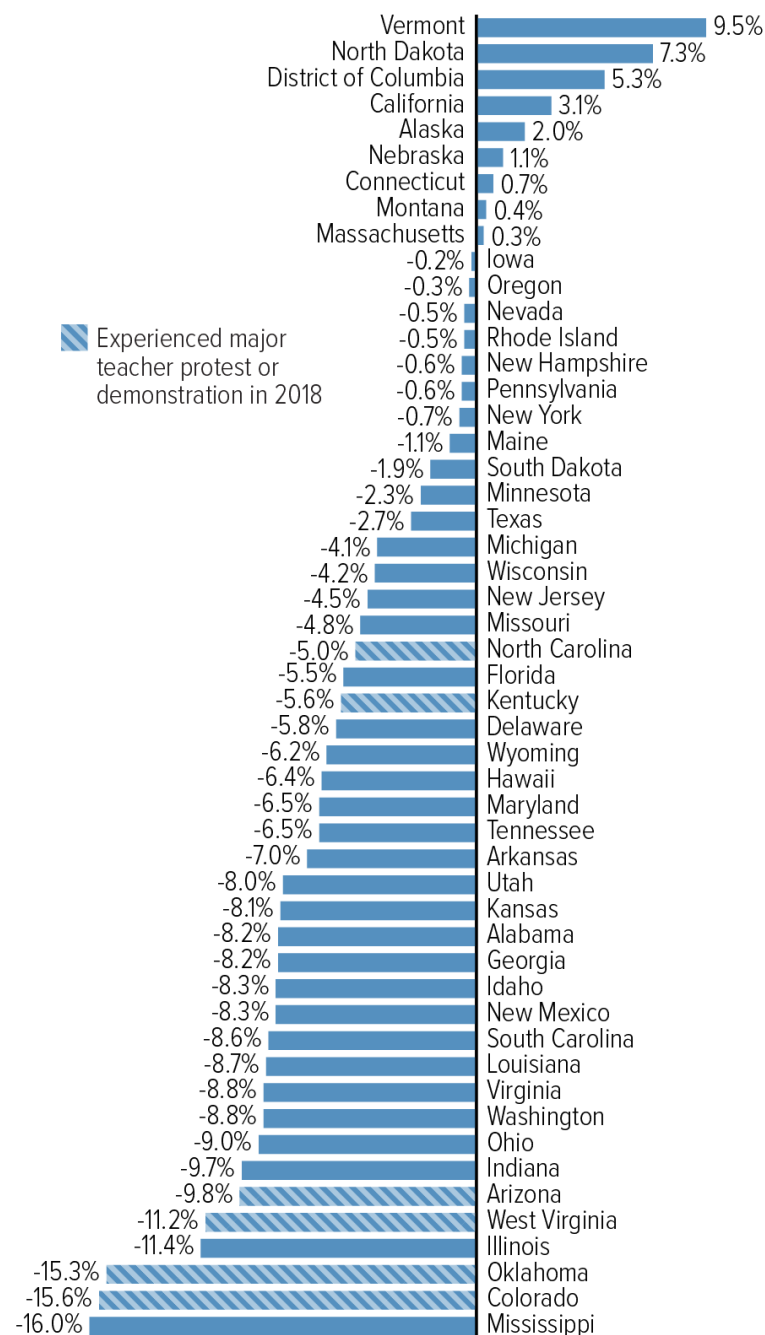


Note: Colorado also saw major teacher protests in 2018, but is not among the deepest-cutting states that we focus on in this report.

Source: CBPP analysis of Census Bureau's Public Elementary-Secondary Education 2016 Data and National Center for Education Statistics enrollment figures.

Most States Cut Teacher Pay in Recent Years

Change in average annual salary of public elementary and secondary school teachers, 2009-10 to 2016-17, inflation adjusted



Source: National Education Association, Estimates of School Statistics, selected years, 1969-70 through 2016-17.

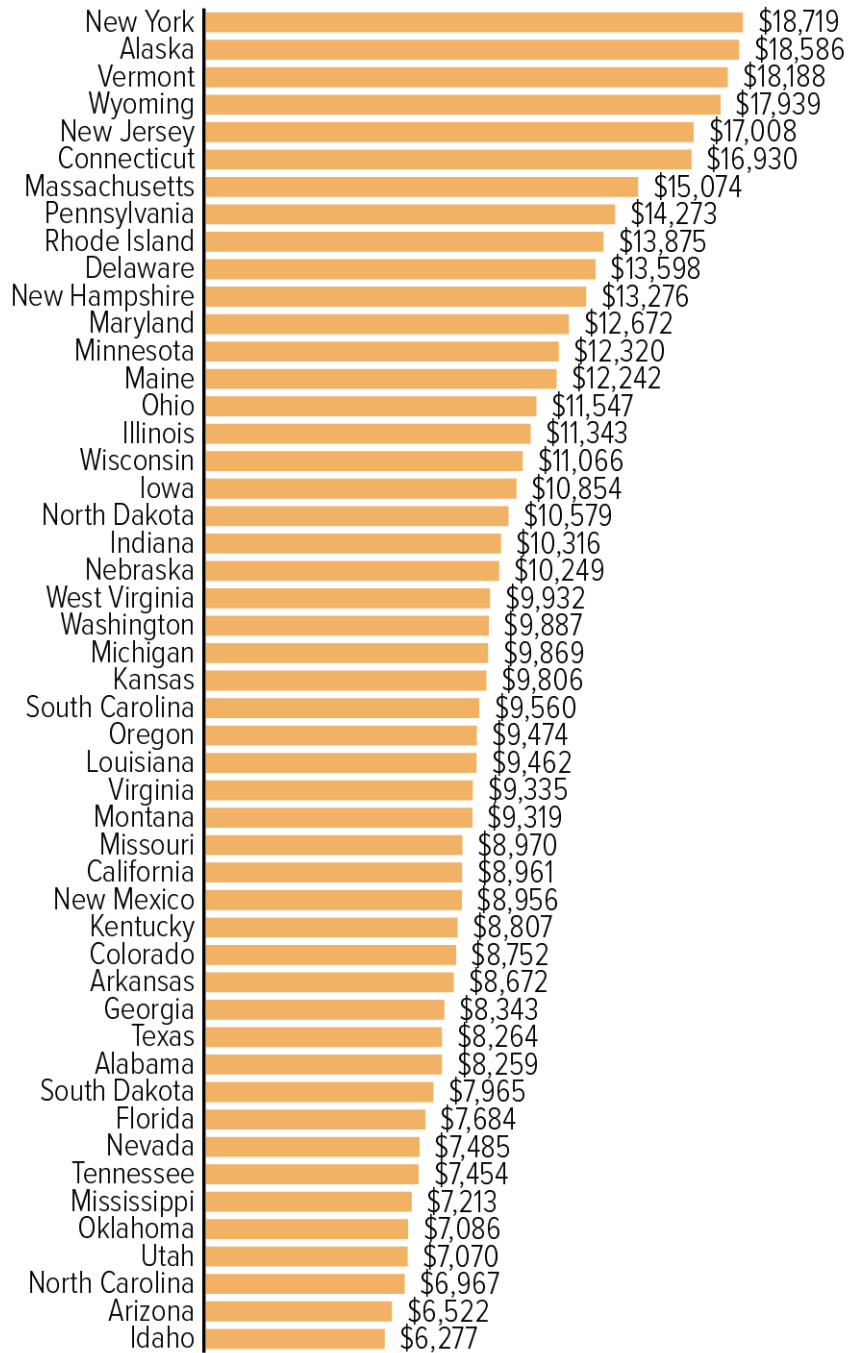
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Wide Public School Funding Disparities Exist Across States

Estimated per student state and local funding, after adjusting for cost of living, poverty, and other factors



Source: Baker, et al., "Is School Funding Fair?"

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