

Finneytown Local School District Financial Forecast – October 2025 Executive Summary

Five Year Forecast Highlights:

- Ending cash balances – positive cash balances during financial forecast
- Operating surplus/deficits – large deficits particularly in years 2-4
- Revenue Trend – Negative; no projected growth. Guarantee district
- Expenditure Trend – Personnel costs (annual rate of salary & benefit growth is the biggest concern)
- Projected Next Levy – Unable to project in this forecast; however, conversations and decisions around spending in light of no revenue growth, property tax reform initiatives, and declining student enrollment will be frequent and on-going.

Five Year Forecast Global Metrics:

- Tax Base – reduction of \$400K due to tax exempt prop; pending Duke Energy PUPP valuation reassessment request (8%)
- Student Enrollment – 1,169 in FY26; Kindergarten enrollment- 79 students
- Staffing – +2.8 certified staff; slight reduction in other classifications; overall growth 2.4% in FY26.

Potential Opportunities to Prepare For and Take Advantage of:

- Reappraisal Tax Base Impact – General fund revenues increased \$710,000/year; overall revenue generating capacity from levies increases as the amount generated per mill increases from \$233,100 to \$322,900; however, taxpayer relief being considered.
- Unrestricted State – DPIA funding increased to \$1,136,573 in FY26 from \$932,000 in FY25; however, state funding stayed roughly the same due to offset in base foundation funding.
- Interest Income – Still good, but...rates have been reducing; the current federal funds target rate is 4.00- 4.25%.
- ESSER funds – final purchase was used for an upgrade to improve air quality on the secondary campus.

Potential Risks, Threats & Challenges to:

- State Funding – Biennial budget bill phase-in at 67% in FY25; \$200,000 state foundation funding guarantees in FY26; No projected growth in forecast.
- Enrollment – a 10 year decreasing student enrollment trend.
- Fiscal Cliff – An emerging critical imbalance between revenues compared to expenditures in future years based upon no revenue growth assumptions.
- Trending – High insurance and litigation costs are becoming a universal problem for all school districts.
- Inflation – Still a problem, but most notably in construction costs (up 46% since 2019).
- EdChoice – Drains funding from public education; slows state formula phase-in.
- Debt – FLSD's debt is in excess of state statutory borrowing limits.

**FINNEYTOWN LOCAL SCHOOL DISTRICT
GENERAL (001) & EDUC JOBS (504) FUNDS
FINANCIAL FORECAST**

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Negotiations contracts expire jun & jul 2025

Real Estate update 1/2 Jan 2026
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		Actual			Forecasted				
		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
7.010	BEGINNING CASH BALANCE - July 1	13,144,228	13,718,361	13,988,262	10,881,052	10,802,843	9,213,156	7,051,991	4,384,863
Revenue:									
1.010	Real Estate Property Tax	9,439,384	9,811,788	9,954,737	10,150,700	10,231,080	10,294,500	10,320,900	10,350,900
1.020	Tangible Personal Property Tax	1,189,533	1,298,923	1,376,255	1,284,100	1,406,500	1,406,500	1,406,500	1,406,500
1.030	Income Tax	0	0	0	0	0	0	0	0
1.035	Unrestricted State Grants	6,103,302	5,937,347	5,465,972	5,232,927	5,232,927	5,232,927	5,232,927	5,232,927
1.040	Restricted State Grants	561,956	686,823	1,247,809	1,196,749	1,196,749	1,196,749	1,196,749	1,196,749
1.045	Restricted State Grants - SFSF	0	0	0	0	0	0	0	0
1.050	Property Tax Allocation	1,380,627	1,388,280	1,389,210	1,385,000	1,385,000	1,385,000	1,385,000	1,385,000
1.060	All Other Revenues	1,814,781	2,195,240	2,140,750	1,105,400	961,200	886,200	864,800	864,800
1.070	Total Revenues	20,489,583	21,318,401	21,574,732	20,354,876	20,413,456	20,401,876	20,406,876	20,436,876
		6.8%	4.0%	1.2%	-5.7%	0.3%	-0.1%	0.0%	0.1%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.050	Advances-In	118,335	158,698	0	862,457	0	0	0	0
2.060	All Other Financing Sources	15,228	167,708	378,942	212,000	170,000	170,000	170,000	170,000
2.070	Total Other Financing Sources	133,563	326,406	378,942	1,074,457	170,000	170,000	170,000	170,000
2.080	Total Revenues and Other Financing Sources	20,623,146	21,644,807	21,953,674	21,429,334	20,583,456	20,571,876	20,576,876	20,606,876
		10.5%	5.0%	1.4%	-2.4%	-3.9%	-0.1%	0.0%	0.1%
Expenditures:									
3.010	Personal Services	9,926,884	10,575,634	11,387,478	12,057,963	12,390,270	12,642,987	12,872,227	13,108,394
3.020	Employees' Retirement/Insurance Benefits	3,310,363	3,283,174	3,390,791	3,557,557	3,799,374	4,059,327	4,338,776	4,639,185
3.030	Purchased Services	4,329,504	4,407,411	4,600,684	4,831,021	4,917,000	5,004,500	5,093,600	5,184,300
3.040	Supplies and Materials	336,626	381,126	371,647	438,832	446,500	454,300	462,300	470,400
3.050	Capital Outlay	186,161	135,845	401,600	171,550	175,000	178,500	182,100	185,700
4.050	Principal-HB264 Loans	101,000	101,000	101,000	101,000	101,000	101,000	0	0
4.060	Interest & Fiscal Charges	26,520	21,733	16,946	16,946	7,300	1,627	0	0
4.300	Other Objects	223,127	307,285	210,448	230,673	234,700	238,800	243,000	247,300
4.500	Total Expenditures	18,440,185	19,213,208	20,480,594	21,405,542	22,071,143	22,681,041	23,192,003	23,835,279
		-1.6%	4.2%	6.6%	4.5%	3.1%	2.8%	2.3%	2.8%
Other Financing Uses									
5.010	Operating Transfers-Out	1,510,500	2,003,000	4,580,291	102,000	102,000	52,000	52,000	52,000
5.020	Advances-Out	98,328	158,698	0	0	0	0	0	0
5.030	All Other Financing Uses	0	0	0	0	0	0	0	0
5.040	Total Other Financing Uses	1,608,828	2,161,698	4,580,291	102,000	102,000	52,000	52,000	52,000
5.050	Total Expenditures and Other Financing Uses	20,049,013	21,374,906	25,060,885	21,507,542	22,173,143	22,733,041	23,244,003	23,887,279
		1.2%	6.6%	17.2%	-14.2%	3.1%	2.5%	2.2%	2.8%
6.010	Operating Surplus/(Deficit)	574,133	269,901	-3,107,210	-78,208	-1,589,688	-2,161,165	-2,667,127	-3,280,403
	1 mill generates \$329,760				0.24 mills	4.92 mills	6.69 mills	8.26 mills	10.16 mills
7.020	ENDING CASH BALANCE - June 30	13,718,361	13,988,262	10,881,052	10,802,843	9,213,156	7,051,991	4,384,863	1,104,460
8.010	Estimated Encumbrances - June 30	0	0	0	0	0	0	0	0
13.030	Cumulative Balance of New Levies	0	0	0	0	0	0	0	0
15.010	Unreserved Fund Balance June 30	13,718,361	13,988,262	10,881,052	10,802,843	9,213,156	7,051,991	4,384,863	1,104,460

**FINNEYTOWN LOCAL SCHOOL DISTRICT
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FINANCIAL FORECAST**

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Real Estate update 1/2 Jan 2026

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		Actual			Forecasted				
		Fiscal Year 2023	Fiscal Year 2024	Fiscal Year 2025	Fiscal Year 2026	Fiscal Year 2027	Fiscal Year 2028	Fiscal Year 2029	Fiscal Year 2030
7.010	BEGINNING CASH BALANCE - July 1	-	-	-	-	-	-	-	-
Revenue:									
1.010	Real Estate Property Tax	3.1%	3.9%	1.5%	2.0%	0.8%	0.6%	0.3%	0.3%
1.020	Tangible Personal Property Tax	6.1%	9.2%	6.0%	-6.7%	9.5%	0.0%	0.0%	0.0%
1.030	Income Tax	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1.035	Unrestricted State Grants	-14.9%	-2.7%	-7.9%	-4.3%	0.0%	0.0%	0.0%	0.0%
1.040	Restricted State Grants	56.5%	22.2%	81.7%	-4.1%	0.0%	0.0%	0.0%	0.0%
1.045	Restricted State Grants - SFSF	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
1.050	Property Tax Allocation	-1.9%	0.6%	0.1%	-0.3%	0.0%	0.0%	0.0%	0.0%
1.060	All Other Revenues	24.8%	21.0%	-2.5%	-48.4%	-13.0%	-7.8%	-2.4%	0.0%
1.070	Total Revenues	-1.8%	4.0%	1.2%	-5.7%	0.3%	-0.1%	0.0%	0.1%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
2.050	Advances-In	8.2%	34.1%	-100.0%	n/a	-100.0%	n/a	n/a	n/a
2.060	All Other Financing Sources	-63.7%	1001.3%	126.0%	-44.1%	-19.8%	0.0%	0.0%	0.0%
2.070	Total Other Financing Sources	-53.6%	144.4%	16.1%	183.5%	-84.2%	0.0%	0.0%	0.0%
2.080	Total Revenues and Other Financing Sources	-3.2%	5.0%	1.4%	-2.4%	-3.9%	-0.1%	0.0%	0.1%
Expenditures:									
3.010	Personal Services	3.1%	6.5%	7.7%	5.9%	2.8%	2.0%	1.8%	1.8%
3.020	Employees' Retirement/Insurance Benefits	-7.6%	-0.8%	3.3%	4.9%	6.8%	6.8%	6.9%	6.9%
3.030	Purchased Services	-20.4%	1.8%	4.4%	5.0%	1.8%	1.8%	1.8%	1.8%
3.040	Supplies and Materials	-1.9%	13.2%	-2.5%	18.1%	1.7%	1.7%	1.8%	1.8%
3.050	Capital Outlay	706.5%	-27.0%	195.6%	-57.3%	2.0%	2.0%	2.0%	2.0%
4.050	Principal-HB264 Loans	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	-100.0%	n/a
4.060	Interest & Fiscal Charges	-13.2%	-18.1%	-22.0%	0.0%	-56.9%	-77.7%	-100.0%	n/a
4.300	Other Objects	21.7%	37.7%	-31.5%	9.6%	1.7%	1.7%	1.8%	1.8%
4.500	Total Expenditures	-4.2%	4.2%	6.6%	4.5%	3.1%	2.8%	2.3%	2.8%
Other Financing Uses									
5.010	Operating Transfers-Out	100000.0%	32.6%	128.7%	-97.8%	0.0%	-49.0%	0.0%	0.0%
5.020	Advances-Out	54.2%	61.4%	-100.0%	n/a	n/a	n/a	n/a	n/a
5.030	All Other Financing Uses	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
5.040	Total Other Financing Uses	4241.7%	34.4%	111.9%	-97.8%	0.0%	-49.0%	0.0%	0.0%
5.050	Total Expenditures and Other Financing Uses	12.8%	6.6%	17.2%	-14.2%	3.1%	2.5%	2.2%	2.8%
7.020	ENDING CASH BALANCE - June 30	-1.5%	2.0%	-22.2%	-0.7%	-14.7%	-23.5%	-37.8%	-74.8%
13.030	Cumulative Balance of New Levies				n/a	n/a	n/a	n/a	n/a
15.010	Unreserved Fund Balance June 30	-1.5%	2.0%	-22.2%	-0.7%	-14.7%	-23.5%	-37.8%	-74.8%

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7.010	BEGINNING CASH BALANCE - July 1	1,670,635	574,133	269,901	-3,107,210	-78,208	-1,589,688	-2,161,165	-2,667,127
Revenue:									
1.010	Real Estate Property Tax	-198,672	372,404	142,949	195,963	80,380	63,420	26,400	30,000
1.020	Tangible Personal Property Tax	56,251	109,390	77,332	-92,154	122,399	0	0	0
1.030	Income Tax	0	0	0	0	0	0	0	0
1.035	Unrestricted State Grants	200,540	-165,955	-471,375	-233,045	0	0	0	0
1.040	Restricted State Grants	-62,449	124,867	560,986	-51,060	0	0	0	0
1.045	Restricted State Grants - SFSF	0	0	0	0	0	0	0	0
1.050	Property Tax Allocation	-23,568	7,653	930	-4,210	0	0	0	0
1.060	All Other Revenues	-81,823	380,459	-54,490	-1,035,350	-144,200	-75,000	-21,400	0
1.070	Total Revenues	-109,721	828,818	256,331	-1,219,856	58,579	-11,580	5,000	30,000
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0	0	0	0	0	0	0	0
2.050	Advances-In	79,201	40,363	-158,698	862,457	-862,457	0	0	0
2.060	All Other Financing Sources	281,644	152,480	211,234	-166,942	-42,000	0	0	0
2.070	Total Other Financing Sources	360,845	192,843	52,536	695,515	-904,457	0	0	0
2.080	Total Revenues and Other Financing Sources	251,124	1,021,661	308,867	-524,341	-845,878	-11,580	5,000	30,000
Expenditures:									
3.010	Personal Services	-339,395	648,750	811,844	670,485	332,307	252,717	229,240	236,168
3.020	Employees' Retirement/Insurance Benefits	-156,681	-27,189	107,617	166,766	241,817	259,953	279,450	300,408
3.030	Purchased Services	-138,041	77,907	193,273	230,337	85,979	87,500	89,100	90,700
3.040	Supplies and Materials	-9,442	44,500	-9,479	67,185	7,668	7,800	8,000	8,100
3.050	Capital Outlay	116,205	-50,316	265,755	-230,050	3,450	3,500	3,600	3,600
4.050	Principal-HB264 Loans	0	0	0	0	0	0	-101,000	0
4.060	Interest & Fiscal Charges	-4,740	-4,787	-4,788	1	-9,646	-5,673	-1,627	0
4.300	Other Objects	-18,862	84,158	-96,837	20,225	4,027	4,100	4,200	4,300
4.500	Total Expenditures	-550,956	773,023	1,267,386	924,948	665,601	609,898	510,962	643,276
Other Financing Uses									
5.010	Operating Transfers-Out	-10,000	492,500	2,577,291	-4,478,291	0	-50,000	0	0
5.020	Advances-Out	79,201	60,370	-158,698	0	0	0	0	0
5.030	All Other Financing Uses	0	0	0	0	0	0	0	0
5.040	Total Other Financing Uses	69,201	552,870	2,418,593	-4,478,291	0	-50,000	0	0
5.050	Total Expenditures and Other Financing Uses	-481,755	1,325,893	3,685,979	-3,553,343	665,601	559,898	510,962	643,276
7.020	ENDING CASH BALANCE - June 30	2,403,514	269,901	-3,107,210	-78,208	-1,589,688	-2,161,165	-2,667,127	-3,280,403
13.030	Cumulative Balance of New Levies	0	0	0	0	0	0	0	0
15.010	Unreserved Fund Balance June 30	2,403,514	269,901	-3,107,210	-78,208	-1,589,688	-2,161,165	-2,667,127	-3,280,403

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7.010	BEGINNING CASH BALANCE - July 1	-	-	-	-	-	-	-	-
Revenue:									
1.010	Real Estate Property Tax	45.8%	45.3%	45.3%	47.4%	49.7%	50.0%	50.2%	50.2%
1.020	Tangible Personal Property Tax	5.8%	6.0%	6.3%	6.0%	6.8%	6.8%	6.8%	6.8%
1.030	Income Tax	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1.035	Unrestricted State Grants	29.6%	27.4%	24.9%	24.4%	25.4%	25.4%	25.4%	25.4%
1.040	Restricted State Grants	2.7%	3.2%	5.7%	5.6%	5.8%	5.8%	5.8%	5.8%
1.045	Restricted State Grants - SFSF	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
1.050	Property Tax Allocation	6.7%	6.4%	6.3%	6.5%	6.7%	6.7%	6.7%	6.7%
1.060	All Other Revenues	8.8%	10.1%	9.8%	5.2%	4.7%	4.3%	4.2%	4.2%
1.070	Total Revenues	99.4%	98.5%	98.3%	95.0%	99.2%	99.2%	99.2%	99.2%
Other Financing Sources:									
2.010	Proceeds from Sale of Notes	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
2.050	Advances-In	0.6%	0.7%	0.0%	4.0%	0.0%	0.0%	0.0%	0.0%
2.060	All Other Financing Sources	0.1%	0.8%	1.7%	1.0%	0.8%	0.8%	0.8%	0.8%
2.070	Total Other Financing Sources	0.6%	1.5%	1.7%	5.0%	0.8%	0.8%	0.8%	0.8%
2.080	Total Revenues and Other Financing Sources	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Expenditures:									
3.010	Personal Services	49.5%	49.5%	45.4%	56.1%	55.9%	55.6%	55.4%	54.9%
3.020	Employees' Retirement/Insurance Benefits	16.5%	15.4%	13.5%	16.5%	17.1%	17.9%	18.7%	19.4%
3.030	Purchased Services	21.6%	20.6%	18.4%	22.5%	22.2%	22.0%	21.9%	21.7%
3.040	Supplies and Materials	1.7%	1.8%	1.5%	2.0%	2.0%	2.0%	2.0%	2.0%
3.050	Capital Outlay	0.9%	0.6%	1.6%	0.8%	0.8%	0.8%	0.8%	0.8%
4.050	Principal-HB264 Loans	0.5%	0.5%	0.4%	0.5%	0.5%	0.4%	0.0%	0.0%
4.060	Interest & Fiscal Charges	0.1%	0.1%	0.1%	0.1%	0.0%	0.0%	0.0%	0.0%
4.300	Other Objects	1.1%	1.4%	0.8%	1.1%	1.1%	1.1%	1.0%	1.0%
4.500	Total Expenditures	92.0%	89.9%	81.7%	99.5%	99.5%	99.8%	99.8%	99.8%
Other Financing Uses									
5.010	Operating Transfers-Out	7.5%	9.4%	18.3%	0.5%	0.5%	0.2%	0.2%	0.2%
5.020	Advances-Out	0.5%	0.7%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5.030	All Other Financing Uses	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
5.040	Total Other Financing Uses	8.0%	10.1%	18.3%	0.5%	0.5%	0.2%	0.2%	0.2%
5.050	Total Expenditures and Other Financing Uses	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
7.020	ENDING CASH BALANCE - June 30 (% of exp)	68.4%	65.4%	43.4%	50.2%	41.6%	31.0%	18.9%	4.6%

updated: 10/07/25

FINNEYTOWN LOCAL SCHOOL DISTRICT
STUDENT ENROLLMENT PROJECTIONS

OCTOBER/ANNUAL AVG.	Source: FY16 AVG	Source: FY17 AVG	Source: FY18 AVG	Source: FY19 AVG	Source: FY20 AVG	Source: FY21 AVG	Source: FY22 AVG	Source: FY23 AVG	Source: FY24 AVG	Source: FY25 AVG	Source: FY26 AVG	Oaks Satellite program fte reduction effective FY13 Includes: active, foster, tuition, JVS, 23's				
FLSD ENROLLMENT [emis]	S. Chambers	C. Hudson	C. Hudson	C. Hudson	C. Hudson	C. Hudson	C. Hudson	M. Read	M. Read	M. Read	M. Read	Act/Est	Estimate	Estimate	Estimate	Estimate
Grade	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30	
K	89	100	87	102	87.5	79	82	70	112	84	79	100	100	100	100	
1	100	93	106	86	104.5	92	77	91	71	107	79	79	100	100		
2	106	102	92	99	86	96	93	82	95	79	101	79	100	100		
3	127	108	107	89	94.375	85	100	94	75	97	82	101	79	100		
4	115	132	109	105	90.75	96	88	106	94	85	96	82	101	79		
5	105	115	131	115	106.625	86	91	83	108	100	88	96	82	101		
6	128	115	121	129	116.875	106	79	93	84	109	102	88	96	82		
	770	765	753	725	686.625	640	609	619	640	662	627.0	625	637	641		
7	116	131	124	114	129.5	122	93	85	87	87	98	102	88	96		
8	126	130	137	124	101.75	124	118	87	89	81	88	98	102	88		
9	110	111	115	128	105.125	95	106	122	99	84	81	88	98	102		
10	107	111	109	111	126.25	103	88	113	111	92	76	81	88	98		
11	111	108	122	109	99.75	120	107	95	114	106	99	76	81	88		
12	112	108	102	117	102.5	97	113	105	92	112	99	99	76	81		
ungraded	12	13	8	3	2.375	4	2	1	4	2	1	1	1	1		
	694	712	717	706	667.25	665	626	608	596	563	542.0	545	534	554		
Current Yr net move-in/out	[-25]	[+25]	[+14]	[-39]	[-48]	[-25]	[-55]	[+34]	[+1]			15	15	15		
Prior Year net move-in/out (95%)												0.0	14.3	27.8		
FLSD + Satellite Hdcount	1,464.0	1,477.0	1,470.0	1,431.0	1,353.9	1,305.0	1,235.4	1,226.6	1,235.3	1,225.4	1,169.0	1,185.0	1,200.3	1,237.8		
	-2.63%	0.89%	-0.47%	-2.65%	-5.39%	-3.61%	-5.33%	-0.71%	0.71%	-0.80%	-4.61%	1.37%	1.29%	3.13%		
Less: gr7-12 Oaks Satellite(1/6)																
FLSD Hdcount	1,464.0	1,477.0	1,470.0	1,431.0	1,353.9	1,305.0	1,235.4	1,226.6	1,235.3	1,225.4	1,169.0	1,185.0	1,200.3	1,237.8		

FLSD Student Enrollment Summary

Carryover Enrollment (prior yr K-11)	1,352	1,369	1,368	1,314	1,251	1,208	1,122	1,122	1,144	1,113	1,070	1,071	1,095	1,114
Prior Year net move-in/out carr	0	0	0	0	0	0	0	0	0	0	0	0	14	28
Kindergarten Enrollment	89	100	87	102	88	79	82	70	112	84	79	100	100	100
Net dist.move-in/out	-25	25	14	-39	-48	-25	-55	34	1	-3	-23	15	14	14
Total FLSD Enrollment	1,417	1,494	1,469	1,377	1,291	1,262	1,150	1,226	1,257	1,195	1,126	1,186	1,224	1,255
Annual Change	-88	78	-25	-92	-86	-30	-112	77	31	-40	-70	60	38	32

JVS ENROLLMENT BREAKO	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27	2027-28	2028-29	2029-30
Great Oaks JVS Enrolled		40.00	40.00	49.00	39.00	54.00	63.00	44.00	59.00	75.00	75.00	77.00			
Oaks Satellite (gr.7-12) enrolled					64.00	59.00	59.00	54.50	99.00	108.00	108.00				

3 SUBTRACTION (verified calc 9/17/24 m. read)

Great Oaks JVS FTE subtract					-31.2	-43.2	-50.4	-35.2	-47.2	-60.0	-60.0			
Oaks Satellite (gr.7-12) FTE subtract					-8.96	-8.3	-8.3	-7.6	-13.9	-15.1	-15.1			

5 YEAR FORECAST - FULL TIME EQUIVALENT HEADCOUNT
GENERAL FUND/ALL FUNDS
 EXPANDED VERSION

	COVID RIF									
	Actual FY 20	Actual FY 21	Actual FY 22	Actual FY 23	Actual FY 24	Act./Est. FY 25	Est. FY 26	Est. FY 27	Est. FY 28	Est. FY 29
DISTRICT ADMIN/SUPPORT										
Board Office administrators	3.6	3.7	6.0	6.0	6.0	6.00	5.0	5.0	5.0	5.0
Principals/Asst. Principal/AD	6.0	6.0	5.3	6.0	6.0	6.00	6.0	6.0	6.0	6.0
Salaried Support - Coord/Spvr	3.6	3.1	4.7	6.9	7.1	6.98	6.88	6.9	6.9	6.9
Board Office hourly	5.0	5.0	4.0	4.1	4.3	4.46	5.00	5.0	5.0	5.0
Subtotal	18.2	17.8	20.0	23.0	23.4	23.44	22.9	22.9	22.9	22.9
	0.0	0.0	0.1	0.2	0.0	0.0%	-2.4%	0.0%	0.0%	0.0%
CERTIFICATED - FEA										
Resource/Support Staff	5.4	4.9	6.9	5.6	8.4	7.02	5.55	5.6	5.6	5.6
Guidance/Psych/Speech Path	8.9	9.0	8.9	9.0	9.0	12.0	12.0	12.0	12.0	12.0
Intervention - spec ed	17.5	16.4	16.0	15.7	15.9	16.00	17.0	17.0	17.0	17.0
Intervention - reading/math/ELL	4.0	4.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Gifted/Elem Media Specialist	3.0	3.0	1.0	1.0	1.0	1.00	1.00	1.00	1.00	1.00
Classroom Teachers	74.4	71.2	73.7	70.5	70.4	71.00	73.8	73.8	74.8	75.8
Subtotal (List.xls excl. Ltsubs)	113.2	108.5	109.5	104.7	107.7	110.02	112.4	112.4	113.4	114.4
Certif. Long-term Substitutes	0.2	2.1	2.0	2.0	1.4	2.00	1.0	1.0	1.0	1.0
Subtotal	113.4	110.6	111.5	106.7	109.1	112.02	113.4	113.4	114.4	115.4
	-0.6%	-2.5%	0.8%	-4.3%	2.2%	2.7%	1.2%	0.0%	0.9%	0.9%
CLASSIFIED - FASP										
Aide - educ asst., regular	7.7	5.2	6.9	4.2	4.5	3.16	3.0	3.0	3.0	3.0
Aide - educ asst., hndcap	14.7	12.0	10.7	10.4	9.0	9.97	9.5	10.5	11.5	12.5
Aide - health services	1.7	1.5	0.6	0.0	0.5	0.52	0.5	0.5	0.5	0.5
Aide - library	0.8	0.6	0.8	0.8	0.8	0.77	0.8	0.8	0.8	0.8
Aide - ELL/LL (fed funds)	1.7	1.7	1.4	1.3	1.3	1.30	1	1	1	1
Ext. care staff/supvr	1.6	0.4	1.7	1.5	1.5	0.41	0.0	0.0	0.0	0.0
Central Dupl services	0.7	0.0	0.7	0.5	0.0	0.00	0.0	0.0	0.0	0.0
Bldg technology Coord	0.9	0.9	0.9	0.0	0.0	0.00	0.0	0.0	0.0	0.0
Bus Drivers/Mechanic	0.0	0.0	0.0	0.0	0.0	0.00	0.0	0.0	0.0	0.0
Custodial/Grounds	1.0	1.0	1.0	1.0	1.0	1.00	1.0	1.0	1.0	1.0
Maintenance/Fac. Technician	4.0	3.0	3.0	1.8	2.5	2.60	2.0	2.0	2.0	2.0
School Secretary	4.8	4.8	4.8	4.7	4.8	4.75	5.0	5.0	5.0	5.0
Subtotal	39.6	31.1	32.4	26.2	25.7	24.48	22.8	23.8	24.8	25.8
	4.1%	-21.4%	4.0%	-19.2%	-1.9%	-4.7%	-6.8%	4.4%	4.2%	4.0%
Grand Total FTE's	171.1	159.5	163.9	155.9	158.2	159.9	159.1	160.1	162.1	164.1
	0.3%	-6.8%	2.7%	-4.8%	1.4%	1.1%	-0.5%	0.6%	1.2%	1.2%
Other Fund FTE's - cert FEA	-8.2	-9.5	-10.0	-7.4	-11.6	-12.55	-8.6	-8.6	-8.6	-8.6
Other Fund FTE's - cert non-FEA	-0.9	-0.9	-2.8	-0.7	-0.9	-1.63	-1.6	-1.6	-1.6	-1.6
Other Fund FTE's - clas FASP	-1.7	-1.7	-1.4	-1.3	-1.3	-1.30	-1.0	-1.0	-1.0	-1.0
Other Fund FTE's - clas non-FASP	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.0	1.0	2.0
General Fund FTE's	160.3	147.5	149.7	146.6	144.5	144.5	147.9	149.9	151.9	154.9
	-0.1%	-8.0%	1.5%	-2.1%	-1.4%	0.0%	2.4%	1.4%	1.3%	2.0%
General Fund FTE's (requires manual update)										
Certified FEA elig. only	122.9	119.8	121.0	117.7	120.9	124.7	123.6	123.6	124.6	125.6
Classified FASP elig. only	48.2	39.7	42.8	38.2	37.3	35.3	35.5	36.5	37.5	38.5
CERT/NON-CERT BREAKOUT										
Certified	123.2	120.7	123.0	118.7	121.3	124.27	124.64	124.64	125.64	126.64
Classified	47.9	38.9	42.1	37.3	36.9	35.67	34.45	35.45	36.45	37.45
Subtotal	171.1	159.5	165.1	155.9	158.2	159.9	159.1	160.1	162.1	164.1
FLSD Hdct EMIS (Avg)	1354.0	1305.0	1235.4	1227.0	1235.4	1,225.4	1,151.5	1,236.6	1,257.8	1,288.0
Student/Certif. Staff Ratio	11.9	11.8	11.1	11.5	11.3	10.9	10.2	10.9	11.0	11.2
Student/Total Staff Ratio	7.9	8.2	7.5	7.9	7.8	7.7	7.2	7.7	7.8	7.8