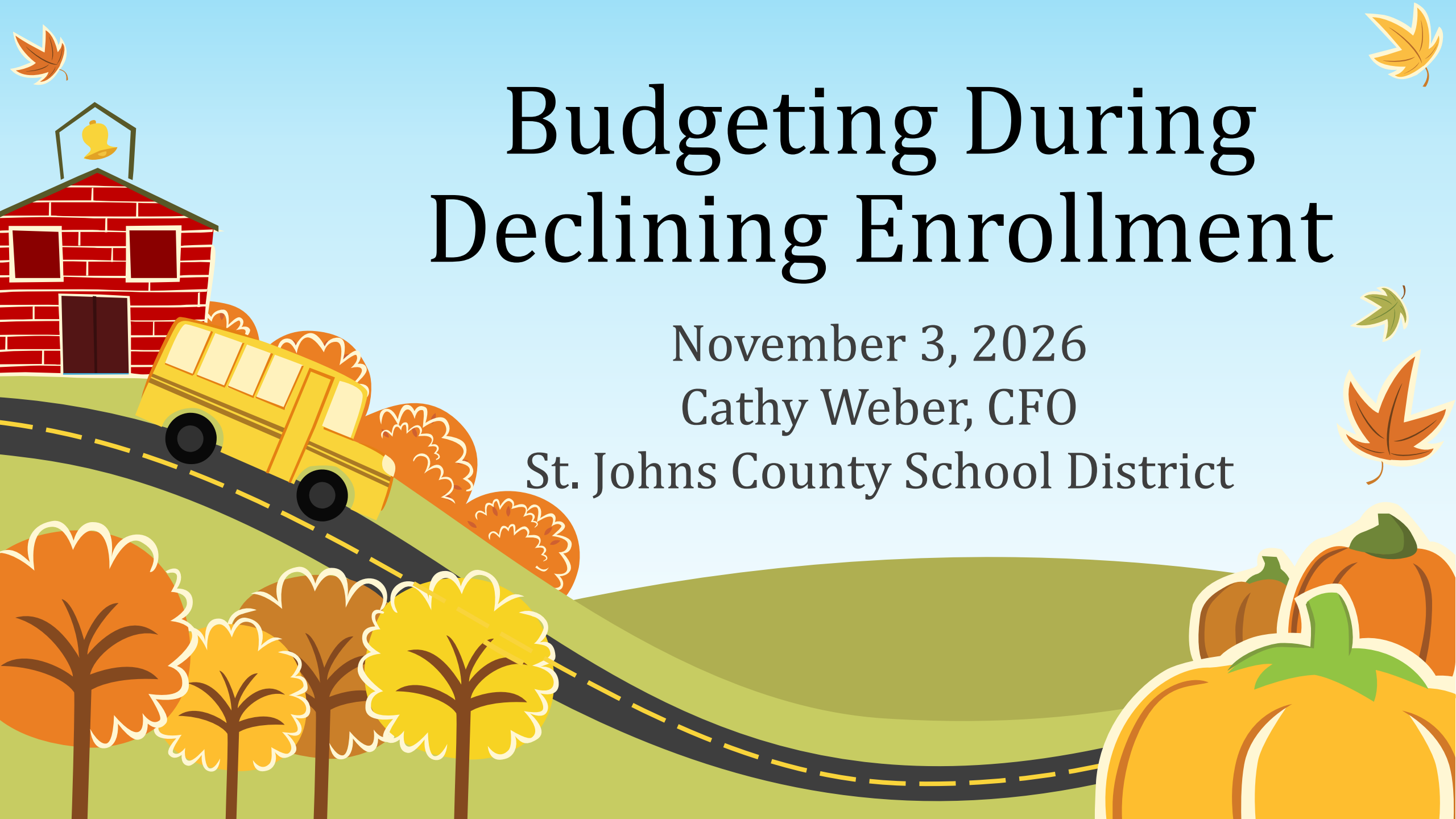
Budgeting During Declining Enrollment

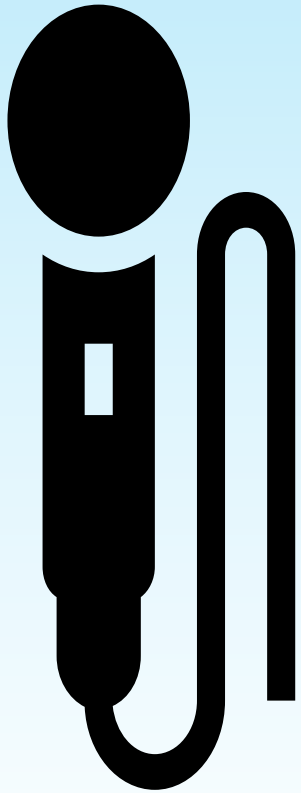
November 3, 2026

Cathy Weber, CFO
St. Johns County School District



LET'S CHAT

- How many had a reduction in their financial allocation from the DOE in the **THIRD** calculation in **2025-2026**?
  - UFTE Projection in 1st and 2nd calc higher than actual Survey 2 data used for 3rd calculation.



St. Johns County School District – 2025-2026

First Calculation

- 57,390.02 UFTE
- $525,022,532

Second Calculation

- 57,390.02 UFTE
- $524,925,443

Third Calculation

- 56,055.62 UFTE
- $516,886,231

(1,334.40) UFTE
($8,039,212)
January 23, 2026

All School Districts – 2025-2026

Second Calculation

- 3,234,902.49 UFTE
- $29,524,439,270

Third Calculation

- 3,188,446.61 UFTE
- $29,293,411,104

Decrease

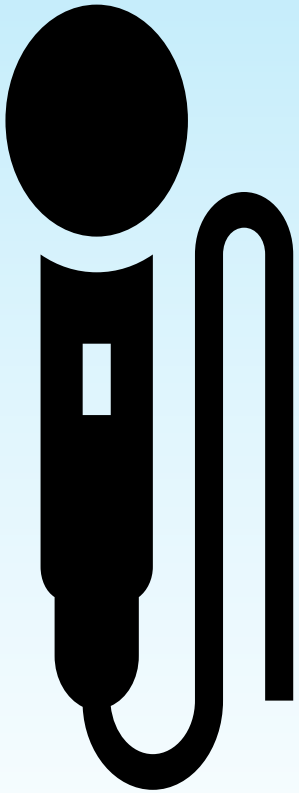
- **(46,455.88) UFTE**
- **($231,028,166)**

Declining Enrollment Supplement From DOE 2025-2026

- All School Districts
  - $79,009,018
- St. Johns County
  - $1,211,306

LET'S CHAT

- How many had a reduction in their financial allocation from the DOE in the **FOURTH AND FIFTH calculation in 2025-2026?**



St. Johns County School District – 2025-2026

Third Calculation

- 56,055.62 UFTE
- $516,886,231

199.97 UFTE
$1,241,384
May 22, 2026

Fourth Calculation

- 56,255.59 UFTE
- $518,127,614

(74.94) UFTE
($425,750)
October 5, 2026

Fifth/Final Calculation

- 56,180.65 UFTE
- $517,701,865

All Districts – 2025-2026

Third Calculation

- 3,188,446.61 UFTE
- $29,293,411,104

Fourth Calculation

- 3,183,801.77 UFTE
- $29,267,080,497

(4,644.84) UFTE
($26,330,607)
May 22, 2026

Fifth/Final Calculation

- 3,178,422.96 UFTE
- $29,231,754,168

(5,378.81) UFTE
($35,326,329)
October 5, 2026

All School Districts – 2025-2026
Second to Fifth/Final

Second Calculation

- 3,234,902.49 UFTE
- $29,524,439,270

Fifth/Final Calculation

- 3,178,422.96 UFTE
- $29,231,754,168

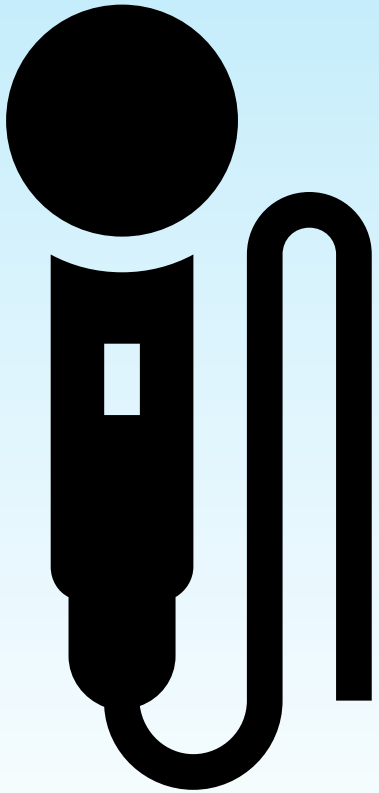
Decrease

- **(56,479.53) UFTE**
- **($292,685,102)**

LET'S CHAT

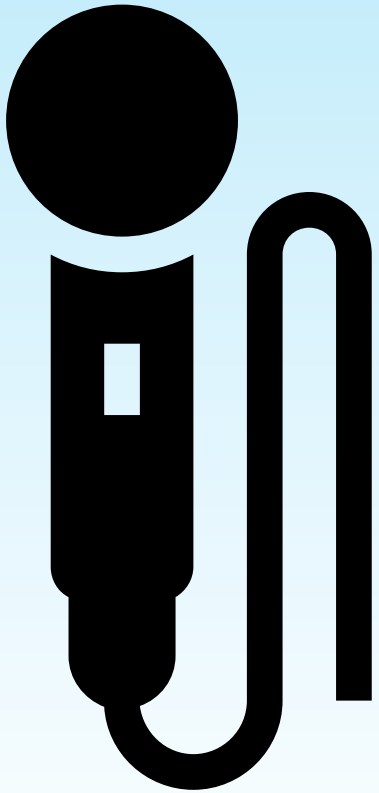
2026-2027

- How many have declining enrollment in your public schools?
- How many have a flat enrollment?
- How many are still growing?



LET'S CHAT

- How many have seen an increase in their Family Empowerment Scholarship allocations in their county?



All School Districts – 2025-2026
Second to Fifth/Final Calculation
Family Empowerment Scholarships

Second Calculation

- 429,604.00 UFTE
- $3,842,621,733

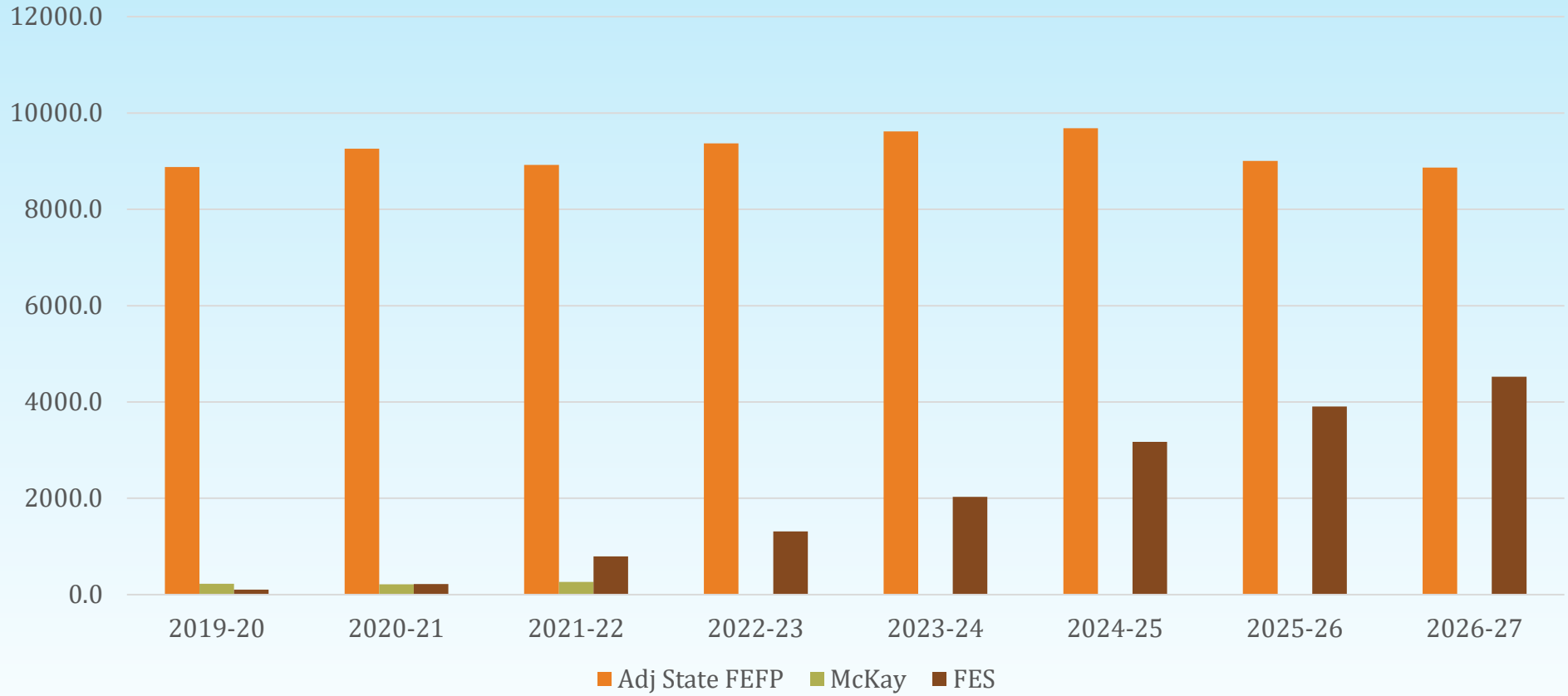
Fifth/Final Calculation

- 434,052.75 UFTE
- $3,906,797,314

Increase

- **4,448.75 UFTE**
- **$64,175,608**

FES Financial Increase Over Time – All Districts (In Millions)



FY20,21,22,23,24,25 – Final Calc
FY26 – Fourth Calc
FY27 – Second Calc

LET'S CHAT

- How many have seen an increase in Charter School Openings this year in your district?
- How many are expecting new charter schools to open continuously over the next few years?
- How many have seen declining enrollment in charter schools?



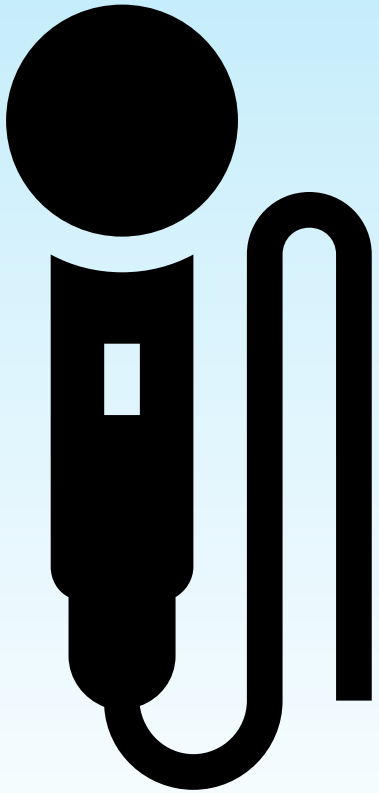
St. Johns County School District
Charter School Growth

- FY26 746.11 FTE
- FY27 855.00 FTE
- FY28 2,543.00 FTE
- FY29 3,553.00 FTE

Charter	2025-2026	2026-2027	2027-2028	2028-2029
1	26	26	26	26
2	74.69	75	76	77
3	119.78	122	125	125
4	525.64	632	750	750
5	---	---	88	300
6	---	---	546	675
7	---	---	432	500
8	---	---	500	600
9	---	---	---	500

LET'S CHAT

- How many have seen a decrease in the number of Kindergarteners this year?



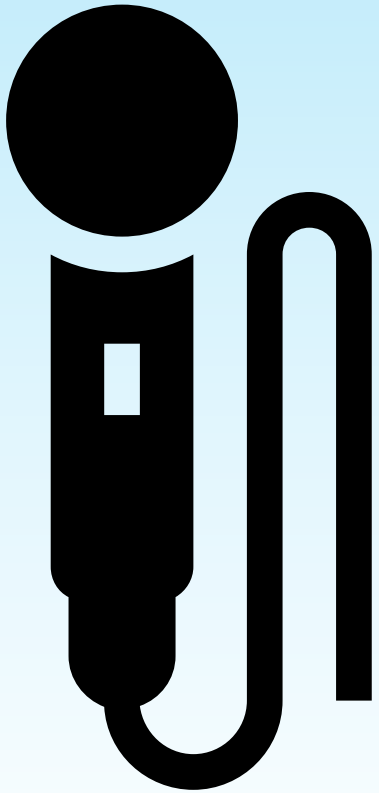
Kindergarten – St. Johns County – 1st twenty-day count

- 2025-2026
  - 2,959
- 2026-2027
  - 2,788
    - **(171)**



LET'S CHAT

- How many have a one-mill voted referendum for operating?
- How many have voter approved sales tax for capital?
- Of those, how many are being voted for renewal today?



St. Johns County –

- Half-Penny Sales Tax
  - Jan 1, 2016- Dec 31, 2025
  - Renewed 2026-2035
    - **$309,222,048 since 2016**
- One-Mill Referendum
  - 2025-2029
    - **FY26 $60,706,733**
    - **FY27 $64,478,798**



Tackling the Budget: What MUST we have for 26-27?





Identify New Needs for 2026-2027?

ASSUMPTION: No New Money & No Unassigned Fund Balance

Marketing Funds	$100,000
FOCUS Implementation & Staff to Support	$400,000
Occupational & Physical Therapists (4)	$400,000
Pay Increases	$4,500,000
ClearingHouse – reprinting	$100,000
Travel (Reduced in 2025-2026)	$200,000
Current Diff Pay and Advanced Degrees	$3,400,000
FRS Increase	$1,300,000
Textbook Adoption (ELA)	$2,500,000
Medical Insurance Increase Board Portion	$4,400,000
QQ & RR Admin, Support Staff and Nurse	$2,000,000
Medically Fragile Deferment Program	$134,000
Magic School Software	$66,500
TOTAL	**$19,500,500**



What's the Plan?

Occurring prior to the 2026-2027 school year

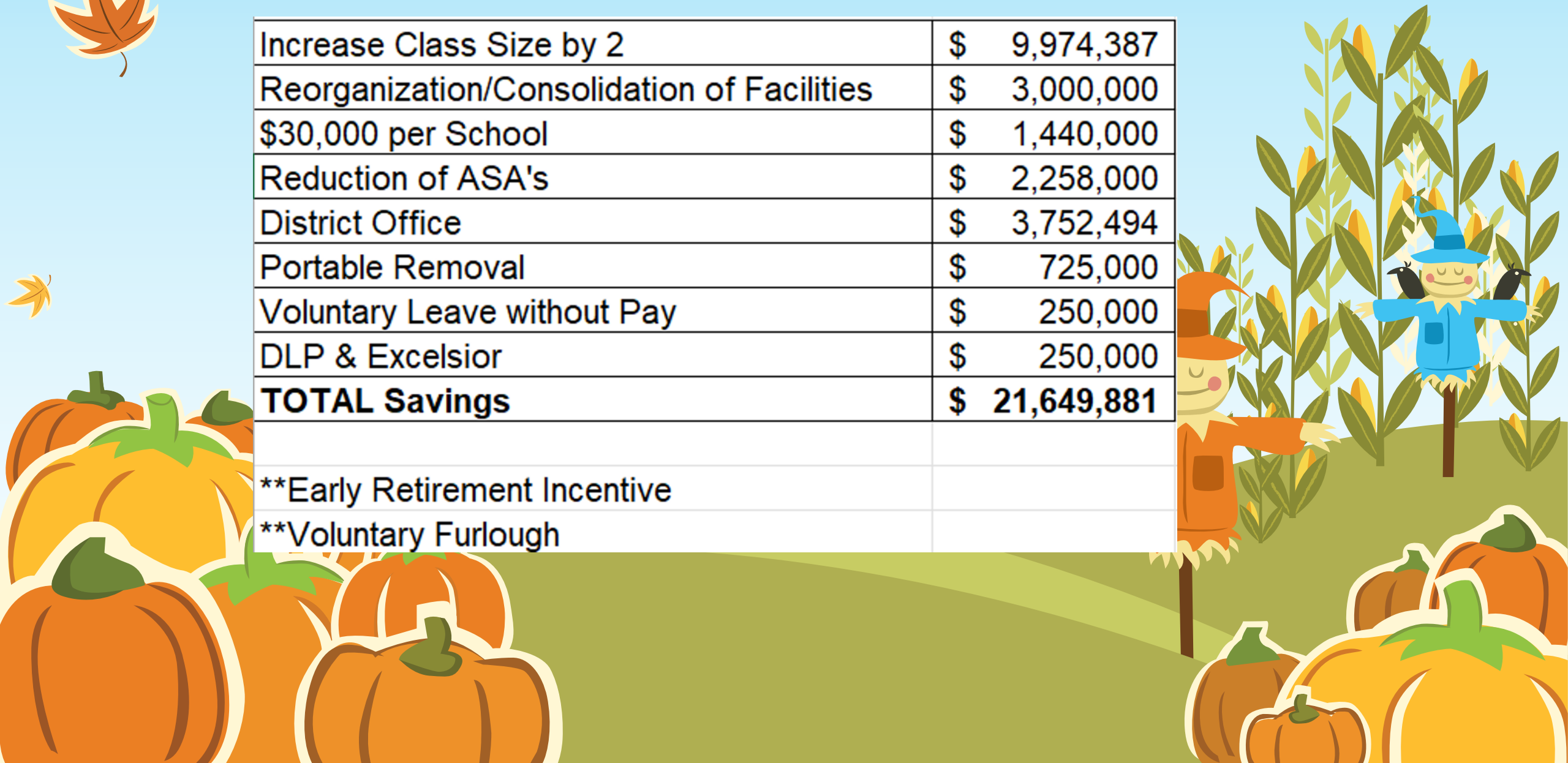
- **Continue to remove relocatables and leases (170)**
- Cut lease with DLP building
- Cut lease with Excelsior Building
- Reimagine SJTHS to become part of SAHS and FCTC building the Early Career Program at SAHS
- Move Gaines Alternative school to the Virtual School campus
- Cut additional District Office positions

- Increase minimum number of students in elective classes
- Summer School: Grade 3 only – Reduced to 5 locations
- Students with disabilities Extended School Year –
  Only one North location and one South location
- Review all Individual Educational Plans (IEPs) and needs for one-to-one student/teacher ratio
- Zero base budgeting of current one-to-one student/teacher ratio needs across entire school district (Additional Support Allocations)
- Reduce number of Technology Support Technicians from one at each school to one at multiple schools
- Job Sharing

- School Counselors will push SJ Virtual School (SJVS) as an option over, FL Virtual School
- SJVS will operate on a 12-month calendar
- Creating “St. Johns Compass” program in March 2026 to collect fees for classes and services utilized by students not enrolled in SJCSD
- New staffing numbers for class size---will now be *school-wide* average class sizes since we are a “High Performing School District”

In A Nutshell

Increase Class Size by 2	$	9,974,387
Reorganization/Consolidation of Facilities	$	3,000,000
$30,000 per School	$	1,440,000
Reduction of ASA's	$	2,258,000
District Office	$	3,752,494
Portable Removal	$	725,000
Voluntary Leave without Pay	$	250,000
DLP & Excelsior	$	250,000
TOTAL Savings	**$**	**21,649,881**
**Early Retirement Incentive		
**Voluntary Furlough		



WHAT'S NEXT

- Monitor FTE All Year Long
  - Hold Back
- **Call Parents if their student is identified as approved for a Scholarship AND Enrolled as a Full-Time Student**
- Keep List of Needs or Unfunded Mandates for FY28
- Monitor Legislative Session
- List of Additional Solutions:
  - 6 period days
  - Rezoning
  - School Reorgs
- Continue to Evaluate Positions (ie. 10 month, 11 month, etc)

LET'S CHAT

- What are you doing to manage your budgets that I have not shared?
  - Examples, Rezoning? Closing Schools? Reassigning/Reducing Positions? Using more Capital?

