

MINUTES
Financial Emergency Board
Thursday, August 20, 2026, 1:15 p.m.
Online via TEAMS

Vickie DePratter, Chairman
Randy Beach
Kathy Sneads

Chair DePratter called the meeting to order and thanked board members, Superintendent Ripplinger and Superintendent Barfield for participating in today's meeting.

Chair DePratter noted that there would be opportunities for the public to provide comments on actionable items on today's agenda.

1. Approval of Minutes of the July 9, 2026, and July 30, 2026, Meetings of the Financial Emergency Board

The first item on the agenda was the approval of Minutes from the July 9th and July 30th, 2026, meetings of the Financial Emergency Board.

Member Sneads moved to approve the minutes of the July 9, 2026, and July 30, 2026 meetings of the Financial Emergency Board. Member Beach seconded the motion. The motion carried.

2. Union – Discussion of Current Budget Projection through End of Fiscal Year

The next agenda item was discussion of Union's current budget projection through the end of the fiscal year. Chair DePratter recognized Superintendent Ripplinger to present the latest projection.

Superintendent Ripplinger projected that under normal circumstances, the current projected fund balance at the end of the fiscal year is estimated to be 2.57%. Deborah Parrish reported that the district has received all 2025-26 receivables. Chair DePratter recommended they verify that all tax receipts are in.

3. Union – Update on District Staffing Plan Implementation for FY 2026-27

Chair DePratter then recognized Superintendent Ripplinger to provide updates regarding Union's implementation of the previously approved staffing plan for FY 2026-27.

Superintendent Ripplinger referenced the updated plan submitted to the Board. He noted there have been some updates highlighted in the plan. The district continued to try to reduce unnecessary positions and there are some positions indicated that they are not planning to fill. They are monitoring the enrollments on a nearly daily basis.

Member Sneads asked for clarification regarding Line 141-142 relating to teachers' aids positions. Superintendent Ripplinger clarified that the district reduced the number of classrooms from one grade and transferred the position to the high school. Chair DePratter noted that the position was previously not funded from General Revenue, but now that it has been transferred, it will be paid from General Revenue, unless it can be paid from IDEA.

Chair DePratter asked whether the district using the originally approved salaries for the budget, or the reduced amount reflected currently. Deborah Parrish indicated they are using the reduced amount, but are verifying the data frequently. Chair DePratter indicated the district should not hire vacancies unless absolutely necessary since it is much harder to reduce staff after they receive a contract than it is to leave a vacancy unfilled.

4. Union – Update and Consideration of Preliminary Budget for FY 2026-27

Chair DePratter then recognized Superintendent Ripplinger to present Union's Preliminary 2026-27 budget.

Superintendent Ripplinger noted that the preliminary budget was provided to the Board. The total expenditures on the budget included the special facilities funds. The district is trying to make the expenditures as lean as possible.

Superintendent Ripplinger recognized Deborah Parrish to address the budget. Deborah Parrish indicated that the enrollments will be less than estimated on the TRIM budget, so the final budget will reflect less revenue.

Chair DePratter requested that Superintendent Ripplinger address the fund balance projection.

Superintendent Ripplinger indicated the district originally projected a ** fund balance projection. They now project negative.22 percent fund balance at the third calculation.

Deborah Parrish indicated the first column on the fund balance report was the current budget projection. The second column is a projection based on historical reduction of FTE at third calculation, but she seeks suggestions on how to calculate that. Member Sneads asked whether the district already accounted for the anticipated reduction in FTE based on the final 2025-26 enrollment counts. Deborah Parrish indicated historically, yes, there has been an additional reduction. Kara Wainwright indicated that as of now, the district is expecting a reduction of over \$500,000.

Member Sneads noted that would be almost 200 FTE. Kara acknowledged that would be very low.

Member Beach noted that the FEFP has not been static.

Superintendent Ripplinger clarified with Member Sneads how the estimate of the enrollments at third calculation should be approached. Superintendent Ripplinger noted that the district is trying to be as careful as possible with the third calculation projection because that has historically been an issue.

Member Sneads noted that if there is actually a projection of a negative fund balance, they would need to look at further reductions. Chair DePratter noted unfortunately, that would mean looking at personnel costs. Member Beach observed that sometimes a small district may not be able to reduce the number of classrooms when the reduction of FTE is across multiple grades. He also noted that Union has already consolidated campuses.

Chair DePratter noted that the district will have the opportunity to gain more information over the next two weeks.

Member Beach asked what fund balance will the district be aiming for in the final budget. Deborah Parrish indicated three percent. If they cannot reach that, they will look to reduce expenses. If they cannot reduce any further, they may have to go as low as two percent.

Deborah Parrish verified that the contracts to be paid out listed on the budget includes: salary, benefits, supplements, and terminal pay.

Member Beach noted that the 2025-26 fund balance was 6%, and asked whether that has factored into the projected 2026-27 fund balance. Superintendent Ripplinger advised that noted that the district will be reviewing the projection based on the enrollments. Member Beach noted that the FEFP now includes the declining enrollments supplement as well.

5. Union - Consideration of Recurring and Expiring contracts

Chair DePratter then recognized Superintendent Ripplinger to present Union's list of recurring and expiring contracts.

Superintendent Ripplinger presented two contracts for approval.

Member Beach moved to approve the proposed contracts, as presented. Member Sneads seconded the motion. An opportunity for public comment was provided, and no comments were received. The motion carried.

6. Union – Consideration of Immediate Needs

The next item on the agenda was consideration of immediate needs for Union.

Superintendent Ripplinger advised the Board that there was an intense storm that impacted the school district, possibly a tornado. Impacts included air conditioners, electrical motors, downed trees and debris, damage to fencing, damage to the covered walkway, and leaking in the high school gym. The district has gathered property claims and have submitted these to the Board. The district closed the school for one day. Grade 6-12 was out for two days. The district believes that the insurance will cover all except the deductible, \$1,000. The district may have to pay upfront, but will receive reimbursement from the insurance company. The district is still assessing the damage to the gym and other areas. It is possible they will need to activate their line of credit as needed.

Chair DePratter expressed concern on behalf of the district and asked whether they have any idea of the cost at this time. The district indicated they are in the process of gathering quotes.

Chair DePratter asked whether the deductible is per site, or per event. The district indicated their understanding was that it was one deductible.

Member Sneads asked what they will temporarily pay the cost from. Deborah Parrish indicated they pay from General Revenue and will reimburse from the insurance.

Chair DePratter noted that the millage does allow such expenses to be paid. Member Sneads noted they can loan the funds from capital outlay and pay back from insurance. Deborah Parrish noted that they use the millage every year, so there is not a large balance. Deborah Parrish indicated that they currently have about \$80,000 in capital outlay, which is mostly used for buses and transportation costs.

Chair DePratter noted there will be a meeting in about two weeks, and Superintendent Ripplinger indicated that timeframe should be sufficient to provide additional information and obtain any approvals necessary.

Chair DePratter noted that she would encourage the district to determine if data on lightening strikes are available to support the insurance claims. Chair DePratter noted the district should verify the available insurance coverages.

Superintendent Ripplinger noted on the staffing plan they previously had an electrician, but they were unable to hire that position, so they hired a general maintenance worker. One of their general maintenance has indicated they will be retiring. They now have an electrician who may be able to be hired. They would like to reclass the general maintenance position to electrician. He indicated that would result in overall savings. Chair DePratter verified that they would not be increasing the number of positions, just reclassing the position.

7. Union – Board Data Requests and Next Steps

The next item on the agenda was Board data requests and next steps for Union. Chair DePratter requested that beginning in October both districts need to provide the following, all out of Skyward, and all on the same date:

- Revenue report
- Expenditure report
- Trial Balance out of Skyward
- 2026-27 fund balance projection using the same data
- Budget-to-Actual Report

8. Glades – Discussion of Current Budget Projection through End of Fiscal Year

The next item on this afternoon's agenda was Glades' current budget projection through the end of the fiscal year. Chair DePratter recognized Superintendent Barfield to present the latest projection.

Superintendent Barfield noted that they had the best start to the year they have had in many years. Superintendent Barfield recognized Nichole Murry to address the current budget projection.

Nichole Murry acknowledged that she was not able to submit the fund balance projection, but the projection has not changed dramatically from the tentative budget. She will submit it by August 24, 2026. Nichole Murry will be taking to the school board the final 2025-26 financial data.

9. Glades – Update on District Staffing Plan Implementation for FY 2026-27

Chair DePratter recognized Superintendent Barfield to provide updates regarding Glades' implementation of the previously approved staffing plan for FY 2026-27.

Superintendent Barfield indicated that Glades has seen growth. On Monday, the collegiate students will return and they will have a better estimate of the current year enrollments. Dr. Millay indicated that the district is following the approved staffing allocation formula. They already eliminated some positions at the elementary school. The elementary schools are running at the estimate. The district will have better counts in the upcoming week. The district has not added teachers. They have moved teachers and they have some vacancies. They have a substitute teacher(s) that they are waiting to see if they can onboard after the enrollment data settles.

Member Sneads asked whether they are reducing staffing from the approved budget. Nichole Murry verified they are below the approved staffing level. Dr. Millay noted that they are following the approved formula and adjusting within the plan.

Chair DePratter asked about how the district is doing on Skyward. Nichole Murry indicated that they have worked with NEFEC to train and implement the functionality in Skyward. Chair DePratter acknowledged that NEFEC had indicated to her that they are pleased with the district's progress with the payroll functionality and gave additional recommendations for use of functions for payroll encumbrances.

Dr. Millay reported that they had successful TSIA negotiations with the union, which have been reported to the Board. So, they are able to submit the TSIA to the Florida Department of Education.

Nichole Murry discussed the process for approval of requisitions and confirmed that the system is set up so that the district cannot over-spend the budget.

10. Glades – Update and Consideration of Preliminary Budget for FY 2026-27

Chair DePratter then recognized Superintendent Barfield to provide updates regarding the preliminary 2026-27 budget.

Superintendent Barfield recognized Nichole Murry to provide updates regarding the 2026-27 budget.

Nichole Murry noted that the current budget for 2026-27 is different from the tentative budget, and they will have an emergency school board meeting to present that. She also noted that she held back an additional three percent to guard against changes in the third calculation.

Member Sneads noted that on the tentative budget advertisement, there is no balance listed for capital projects revenue as of July 1. Nichole Murry confirmed that because she was not confident in the data, she had been unable to indicate the balance. However, she acknowledged there will be some balance.

Member Sneads noted that the district should not keep the Food Service fund in a negative fund balance. The district needs to transfer from General Revenue to cover the negative balance. Member Sneads expressed concern that the food service continues to be over-drawn. Superintendent Barfield noted the district has taken several steps to cut food costs. They have combined cafeterias and cut some positions. Member Sneads indicated they are still over-spending the revenue based on the budget. Member Sneads would like to see a transfer to cover the negative. Nichole Murry indicated they were waiting to make that adjustment after the tentative budget is finalized. Member Sneads noted that they need to cover the negative food service balance and the budget. Member Sneads indicated the district still needs to determine the cause of the over-spend. Member Beach acknowledged that under GASB, the restricted fund should never have a negative balance. Only the General Fund balance can reflect a negative balance. Nichole Murry confirmed the district's intention is to make the required transfer from General Revenue after the figure is ascertained. Chair DePratter indicated that by the next meeting, the district should have enough information to make the required transfer. Nichole Murry confirmed she would do this. Member Beach noted that the transfer does not need to be exactly to "zero" in food service, but can give a little room.

11. Glades – Consideration of Recurring and Expiring Contracts

Chair DePratter then recognized Superintendent Barfield to present Glades' list of recurring and expiring contracts.

Superintendent Barfield presented the list of contracts for approval, which was previously submitted to the Board.

Member Sneads moved to approve the proposed contracts, as presented. Member Beach seconded the motion. An opportunity for public comment was provided, and no comments were received. The motion carried.

Member Sneads asked the district to change the HPS contract to the title food service.

12. Glades – Consideration of Immediate Needs

The next item on the agenda was consideration of any immediate needs for Glades. Chair DePratter asked Superintendent Barfield whether there were any items she wished to present.

Superintendent Barfield noted that the district received two appropriations, one for roofing and one for HVAC. She requested approval to be able to expend these funds. Chair DePratter asked if they are putting these out for bid. Superintendent Barfield confirmed these have been put out for bid.

Chair DePratter advised they will not need Board approval since there is a specific state appropriation for these projects.

Superintendent Barfield indicated that the West Glades school has a waiting list, and she requested that the district be allowed to hire one additional Kindergarten teacher. Member Sneads asked whether they have confirmed that the students still want to come, since school has already started. Superintendent Barfield indicated that the students still want to come because the Glades school is situated significantly closer to the students' residences than their zoned district.

Member Sneads moved to approve an additional kindergarten teacher for the students on the waiting list above the already approved staffing plan. Member Beach seconded the motion. An opportunity for public comment was provided. None was received. The motion carried.

Chair DePratter advised the district to update the approved staffing plan.

13. Glades – Board Data Requests and Next Steps

The next item on the agenda were Board data requests and next steps for Glades. Chair DePratter asked the board members whether there were any additional data requests or discussion on next steps for Glades.

Chair DePratter reiterated the district will submit the following monthly:

Revenue Report

Expenditures Report

Trial Balance

26-27 Budget Projection for June 30, 2027 with the data from the other reports.

Monthly Budget-to-Actual

Chair DePratter then provided an opportunity for public comment on any item on today's agenda. None were received.

14. Final Comments and Discussion

Chair DePratter then opened the floor for comments, questions or discussion by the members.

Chair DePratter indicated that she recommended two meetings in September, then moving to monthly meetings in October.

Both districts have final public hearing on their 2026-27 budgets on September 8.

Chair DePratter proposed a meeting on September 3, 2026, at 2:30 p.m. to address only the final budget and immediate needs. There will be a meeting on September 24, 2026, at 2:30 p.m. with a full agenda. Then, the Board will likely move to meeting monthly beginning in October.

Chair DePratter thanked everyone for participating in today's meeting. The meeting was adjourned.