

MINUTES
Financial Emergency Board
Thursday, June 4, 2026, 1:15 p.m.
Online via TEAMS

Vickie DePratter, Chairman
Randy Beach
Kathy Sneads

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

Chair DePratter advised that there would be opportunities for the public to provide comments on actionable items the agenda.

1. Approval of Minutes of May 22, 2026, Meeting of the Financial Emergency Board

Chair DePratter called for a motion to approve the minutes of the May 22, 2026, board meeting. Member Beach moved to approve the minutes. Member Sneads seconded the motion. The motion passed.

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

Chair DePratter recognized Superintendent Ripplinger to present the latest budget projection through the end of the current fiscal year for Union. Superintendent Ripplinger introduced Deborah Parrish to present the projection. Deborah Parrish indicated there was a minor decrease in revenue that was accounted for in the projection. The district is tracking expenditures, which have been slightly lower than anticipated. The food service expenditures are a little higher than anticipated because the district decided to do the summer food program (approximately \$40,000). This will be paid from food service, won't impact general fund. Ending June 30, they anticipate a fund balance that is .5% in the positive.

Superintendent Ripplinger noted they will be giving out 900 boxes of food each week. It is an additional out of pocket expense, but the expenditures will be paid back from food service, so the cost will not impact general revenue. This program meets the tremendous need of children in the community. The program will continue through the third week in July.

Chair DePratter asked whether the district looked into whether they could cover property and casualty insurance through LCIF. Deborah Parrish indicated that the district can cover the property/casualty premium, bus salaries and capital outlay. Chair DePratter reminded the district that the calculation on the fund balance ratio excludes the transfer.

Chair DePratter asked whether the district has completed the transfer of utilities to the food service fund. Deborah Parrish indicated this has not been completed yet. Chair DePratter noted this will help the General Revenue fund. Chair DePratter inquired about the percentage

calculated for the Middle School building. Deborah Parrish explained that the utilities are high because the building is old.

Member Beach noted that the 4th calc shows a small increase for FEFP. Deborah Parrish acknowledged she has not adjusted for the 4th calc yet.

Chair DePratter asked whether the local ad valorem is typical. Superintendent Ripplinger indicated yes, it was.

Member Beach noted that the projection has been fairly steady. The fund balance will increase with the upcoming transfer of LCIF and the movement of utilities to food service.

3. Union – Update on Tentative General Fund Budget Preparation for FY 2026-27

Chair DePratter recognized Superintendent Ripplinger to provide updates regarding the 2026-27 budget development.

Superintendent Ripplinger noted Union has developed a draft budget, and the district will be in a much better position this time next year. They do not know yet the exact local ad valorem revenue projection, and they are using this year's numbers as a place holder.

Deborah Parrish noted they are slated to lose approximately 81 FTE, with loss of \$559,000 in revenue. They are waiting to fill some vacancies to see what the counts are at the start of school. They are projecting a budget of approximately 18.8 Million for next year. She noted that FLEHT was able to change the plans to save expense on the employee health insurance premium.

The School Resource Officer (SRO) contract has been reduced to about \$175,000. They reduced the number of school resource officers and the number of work days.

The District will go out for bid for a school psychologist and will compare the vendor cost to the estimated cost of an employee prior to making a decision.

Chair DePratter asked whether it is the district's intent to prepare a budget that is at or above 3%. Superintendent Ripplinger indicated that the district's goal is to be over 3%, however, he is not yet certain the district will be able to reach that goal without cutting necessary services.

Member Beach noted that Union will receive funds for declining enrollment, and he reminded Union to show that in the projected revenue. Deborah Parrish acknowledged that they will include those funds in the projected revenue. The district is also seeking a referendum for the half-cent sales tax.

4. Consideration of Recurring and Expiring contracts

Chair DePratter recognized Deborah Parrish to present Union's list of recurring and expiring contracts.

Deborah Parrish asked for clarification on the scope of what they need to submit. Chair DePratter advised her to include anything that would bind the school board.

Chair DePratter asked that the projection be submitted in Excel, with a new tab each week.

5. Union – Presentation of 5-Year Facilities Work Plan

Chair DePratter recognized Superintendent Ripplinger to present the district's 5-year facilities work plan.

Superintendent Ripplinger advised that the district did not receive full special facilities funding in the General Appropriations Act, but only \$1.8 million as a place holder. So, the district will review the plan to see what needs to change. In addition, if they are able to receive the referendum, that will impact the facilities plan.

Chair DePratter asked whether this is still a work in progress. Superintendent Ripplinger acknowledged that the plan will need to be updated.

The Board and district discussed impact of the delay in special facilities funding on the work plan and on the district's obligation for contribution. Member Beach asked when they will pay back the millage that is owed. Deborah Parrish said they understood it would be after the project was completed. Deborah Parrish said the obligation is one of the reason they are seeking the ½ cent sales tax.

Chair DePratter noted that it is difficult to plan for the project because the prices increase after the project is approved prior to completion. Superintendent Ripplinger agreed, and noted that the increase in cost is even greater now since the special facilities project has been pushed back by a year.

6. Union – Consideration of Immediate Needs

Chair DePratter asked Superintendent Ripplinger whether Union had any immediate needs to present. Superintendent Ripplinger indicated there were no immediate needs. He did request clarification that the district is authorized to take human resource actions as long as they do not impact the budget (there is no additional cost). The Board agreed that if the moves have no added cost, the district can take those actions without Board approval.

7. Union – Board Data Requests and Next Steps

The Board had no additional data requests. Chair DePratter noted that the Board is encouraged that Union is going in the right direction.

Deborah Parrish confirmed that she has lined up the required actuarial study.

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

Chair DePratter recognized Nichole Murry to present the latest budget projection for Glades through the end of the fiscal year.

Nichole Murry provided a summary, indicating that the projection has been revised to 2.81%. Nichole Murry tried to project the expenditures based on historic expenditures. She believes the expenditures are likely under-stated.

Member Beach indicated the formula in the template did not account for the negative fund balance at the start of the year. After review and discussion, the Board agreed that the template formula needs to be revised to include the negative starting balance.

Nichole Murry noted that she is moving towards location budgeting, and she is working to put that into place in the district. She confirmed that by July, all district employees will know they cannot make purchases without district approval.

Member Beach suggested comparing vendor expenses year-to-year to identify upcoming expenditures.

9. Glades – Update on Tentative General Fund Budget Preparation for FY 2026-27

Chair DePratter recognized Nichole Murry to provide updates regarding the 2026-27 budget development.

Nichole Murry has held two workshops during which she advised the expenditures would need to be reduced. Nichole Murry requested the advice of the Board as to how much to reduce the budget to build up the reserve. She also asked whether to code the location for payroll. Member Sneads advised that the personnel are coded by location, but are not part of the location budget that the principal controls.

The Board advised they do budget for reserves.

Nichole and the Board discussed cash-flow issues anticipated during the course of the year, toward December based on the timing of receiving the local revenue and FEFP. Suzanne Pridgeon noted that this year, FDOE anticipates earlier release of FEFP in December due to the transition from FLAIR to PALM.

Member Beach asked when the district receives impact aid and whether it is General Revenue. Nichole Murry said she will verify.

10. Glades – Consideration of Recurring and Expiring Contracts

Chair DePratter then recognized Nichole Murry to present Glades' list of recurring and expiring contracts.

Nichole Murry requested clarification on what needs to be included on the contract list.

Member Sneads asked what the threshold was for taking items to the school board. Nichole Murry advised the threshold is \$10,000.

Chair DePratter requested that the district continue to provide the level of detail that the district has provided.

Chair DePratter noted that the district's FY 27 list includes new contracts, and asked about the contract with Titus. Nichole Murry indicated this is a proposed contract for accounting services. Chair DePratter noted that the district does not have authority to enter into new contracts without Board approval. Nichole Murry acknowledged this limitation and indicated they do need the help to catch up.

Member Sneads asked Nichole Murry to identify which expenses need board action, sorted so that the ones needing board approval will need to be on top. The Board needs a scope of work for any for which the district seeks Board approval.

11. Glades – Presentation of 5-Year Facilities Work Plan

Chair DePratter recognized Nichole to present Glades' 5-year Facilities Work Plan. Nichole Murry indicated the facilities director is not available to present, and requested that we put it on the 6/18/26 agenda. The Board agreed.

Chair DePratter asked whether Glades has transferred from LCIF to general revenue in accordance with the advertisement. Nichole Murry said they have not, but she will research and take care of it.

Member Beach asked Nichole Murry to verify what the impact fees are that are in the 5-year work plan.

12. Glades – Consideration of Immediate Needs

Chair DePratter inquired whether the district had any immediate needs for Board consideration. Nichole Murry indicated there are no immediate needs requiring Board consideration.

13. Glades – Board Data Requests and Next Steps

Member Beach requested an Excel report with project numbers. Nichole Murry asked whether she needs to submit the monthly budget-to-actual before the next meeting. Chair DePratter – fund balance projection, revenue report, expense report, trial balance. (no monthly budget-to-actual).

14. Final Comments and Discussion

Chair DePratter acknowledged that the Board previously scheduled the next meeting for June 18, 2026.

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