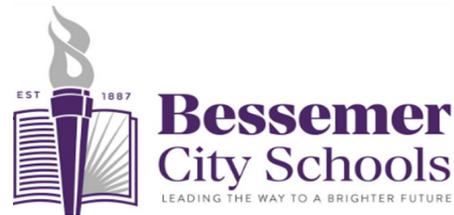




**Bessemer
City Schools**
LEADING THE WAY TO A BRIGHTER FUTURE

**2nd Budget Hearing
Fiscal Year 2025
August 28, 2024**



PURPOSE

ACCOUNTABILITY

PUBLIC AWARENESS

REQUIREMENTS

SECTION 16-13-140 CODE OF ALABAMA
(AS AMENDED BY ACT 97-624)

PUBLICIZED

- LOCAL BOARD OFFICE
- PRINT MEDIA
- BOARD WEBSITE

Two Public Hearings

First Public Meeting

August 14, 2024

@ 5:30 pm

Second Public Hearing

August 30, 2024

@ 11:00 am

Held in the Boardroom at
Bessemer Board of Education

Proposed Annual Budget Revenues and Expenditures

A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) presents the total budget for the LEA, which provides a detailed listing of all revenues available to the LEA and anticipated expenditures summarized by major function. An attachment to the budget provides additional data such as total Foundation Program allocation, projected enrollment and projected employees.

B. Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II) presents the anticipated expenditures by major function and category of expense for each school. Other cost center budgets represent expenditures or activities serving more than one school. An attachment to the budget provides additional information such as the portion of the Foundation Program allocation calculated, the projected enrollment and projected employees for each school site. The local school funds budgets are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.

MISSION STATEMENT

The mission of Bessemer City Schools is to provide a safe and nurturing environment that meets the needs of the whole child through quality instruction, programs and resources.



STATE MANDATES & BUDGET CONSTRAINTS

- State Minimum Salary Matrix
- Fringe Benefits Required by State Law
 - Insurance - \$9,600 per employee
 - Retirement
 - Tier I - 13.57%
 - Tier II - 12.60%
- Required Leave Allocations 2 Personal days
- Instructional Support -
 - Materials & Supplies \$900/unit
 - Technology \$500/unit
 - Library Enhancement \$157.72/unit
 - Professional Development \$100/unit
 - Textbooks \$100/adm
 - Common Purchase \$100/unit
- Foundation Local Fund Match \$4,849,830
- Capital Local Fund Match \$211,594
- Career Tech Expenditure Requirements
- CNP Pass Thru Requirement - 1 Month Reserve

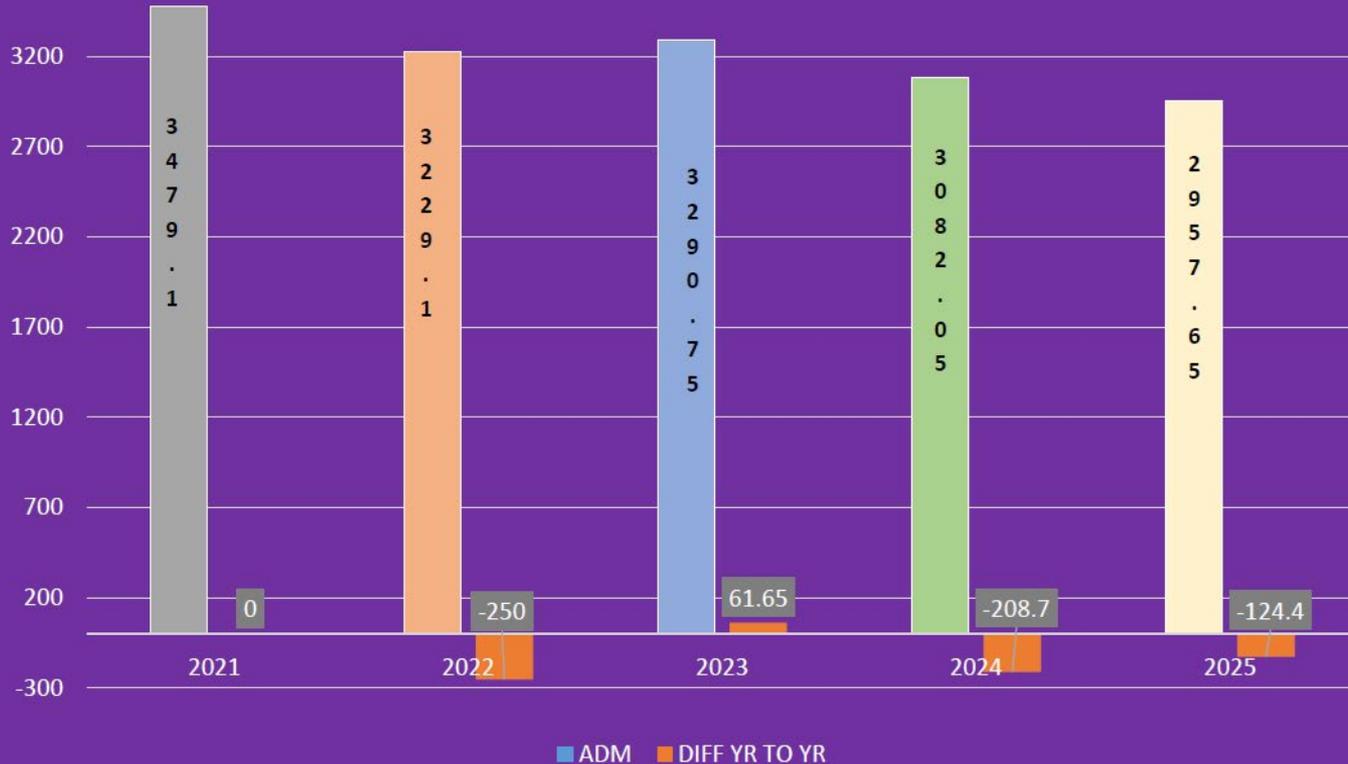


Bessemer
City Schools
LEADING THE WAY TO A BRIGHTER FUTURE

TRENDS

AVERAGE DAILY MEMBERSHIP

(Based on Prior Year Count)



AVERAGE DAILY MEMBERSHIP COMPARISON

SCHOOL NAME	2022	2023	2024	2025
Bessemer Board of Education	0	0	0	0
Abrams Elementary	229.75	211.15	220.80	197.60
Bessemer City Middle	771.45	775.20	664.10	637.40
Greenwood Elementary	255.95	284	270.05	272.55
Charles F Hard Elementary	324.65	334.90	308.25	311
Bessemer City High	825.05	847.65	840.35	790.65
Jonesboro Elementary	519.80	542.45	484.35	472
Westhills Elementary	302.45	295.40	294.15	276.45

STATE FOUNDATION ALLOCATION

			Change
System ADM	2957.65	3082.05	-124.40
Foundation Program Units	FY 2025	FY 2024	Difference
Teachers	173.12	180.24	-7.12
Principals	7.00	7.00	0
Assistant Principals	3.50	2.50	1.0
Counselors	6.00	6.00	0
Librarians	6.50	6.50	0
Career Tech Director	1.00	.75	.25
Career Tech Counselor	1.00	0	1
TOTAL	198.12	202.99	-4.87

AVERAGE DAILY MEMBERSHIP

Schools	FY 2025 ADM per ALSDE	FY 2024 ADM per ALSDE	Variance FY 2025 - FY 2024	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
Bessemer Board of Education	0	0	0	0	0	0
Abrams Elementary School	197.60	220.80	-23.20	-1.13	0	-.50
Bessemer City Middle School	637.40	664.10	-26.70	-1.39	-1	-.50
Greenwood Elementary School	272.55	270.05	2.50	.05	0	-.50
Charles F. Hard Elementary School	311	308.25	2.75	.23	.50	-.50
Bessemer City High School	790.65	840.35	-49.70	-2.76	0	2
Jonesboro Elementary School	472	484.35	-12.35	-.80	.50	-.50
Westhills Elementary School	276.45	294.15	-17.70	-1.32	0	-.50
Totals	2957.65	3082.05	-124.40	-7.12	0	-1

PROJECTED BUDGETED EMPLOYEES DISTRICTWIDE

TYPE	STATE	OTHER STATE	FEDERAL	LOCAL	TOTAL EMPLOYEES
Teachers	173.12			3.88	177.00
Librarians	6.50		.50		7.00
Counselors	7.00	1.00	3.00	2.00	13.00
Administrators	11.50	1.00	6.50	11.00	30.00
Cert Support		5.25	5.75	12.00	23.00
Non. Cert. Support		40.00	80.8	75.20	196.00
TOTAL	198.12	47.25	96.55	104.08	446.00



**Bessemer
City Schools**
LEADING THE WAY TO A BRIGHTER FUTURE

REVENUE PROJECTIONS

ANTICIPATED REVENUE (BY SOURCE)

STATE	23,220,958.67
FEDERAL	8,407,996
LOCAL	16,154,919.71
OTHER	72,442
TOTAL	47,856,316.38

STATE ALLOCATION

Foundation Program (State & Local Funds)	FY 2025	FY 2024	CHANGE
Salaries	\$12,590,806	12,367,713	223,093
Fringe Benefits	4,718,171	4,594,708	123,463
Other Current Expenses	4,997,524	4,682,604	314,920
Classroom Instructional Supplies			
<i>Student Materials</i>	178,308	115,531	62,777
<i>Technology</i>	99,060	101,495	-2,435
<i>Library Enhancement</i>	31,246	32,015	-769
<i>Professional Development</i>	19,812	20,299	-487
<i>Textbooks</i>	295,765	231,154	64,611
<i>Common Purchase</i>	19,812	0	19,812
Total Foundation Program	22,950,504	22,145,519	804,985
State Funds	18,100,674	17,276,469	824,205
Local Funds (Foundation 10 mills)	4,849,830	4,869,050	-19,220

OTHER STATE PROGRAMS

(OPERATING WITHIN GENERAL FUNDS)

	FY 2025	FY 2024	CHANGE
Transportation Operations	\$1,650,049	\$1,634,159	\$15,890
Alabama Reading Initiative (ARI)	400,000	400,000	0
At-Risk	121,838	114,313	7,525
Technology Coordinator	69,694	68,327	1,367
School Nurse Program	394,696	305,314	89,382
English Language (EL)	Unknown <small>(as of 8/27/24)</small>	141,381	141,381
Career Tech – O & M	25,521	35,363	-9842
OSR Pre-K Program	798,000	682,196	115,804
National Board Certification	72,000	72,000	0

REVENUES

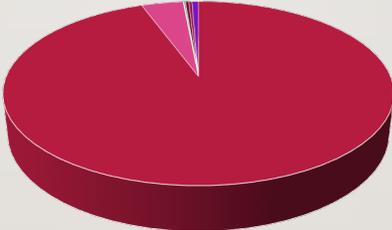
FEDERAL FUND COMPARATIVE

2025 VS 2024

TYPE	FY 2025	FY 2024	Change
TITLE I, PART A	3,201,469	\$2,874,849.56	326,619.44
TITLE I – SCHOOL IMPROVEMENT		1,439,680.72	(1,439,680.72)
TITLE II, PART A – IMPROVING TEACHER QUALITY	275,770	436,065.12	(160,295.12)
TITLE III – LANGUAGE INSTRUCTION		58,043.44	(58,043.44)
TITLE IV, PART A		221,059.76	(221,059.76)
CARL PERKINS CAREER TECH EDUCATION ACT	91,710	105,510	(13,800)
IDEA PART B - SCHOOL PROGRAM	986,008	1,225,751.28	(239,743.28)
IDEA PART B – PRESCHOOL PROGRAM	17,870	36,382	(18,512)
TITLE X – HOMELESS	0	0	0
TOTAL FEDERAL REVENUES <small>(as of 8/12/24)</small>	4,572,827	6,397,341.88	(1,824,514.88)

Special revenue funds included in the budget are comprised of federal funds that have specific guidelines and limitations

GENERAL FUND ANTICIPATED FY25 REVENUES



- 10 Mill Match
- I Cent Sales
- Helping School Tags
- Manufactured Homes
- Fines/Penalties
- Rentals
- Interest - GF
- Interest - RF
- Miscellaneous

Local Revenue

10 Mill Match	14,418,324
1 Cent Sales Tax	648,558
County Business Privilege Tax	88,000
Helping School Tags	12,854.37
Manufactured Homes	333
Fines/Penalties	1,400
Rentals	24,000
Combined Interest (General & Reserved Funds)	102,000
Miscellaneous Funds	100,000

OTHER REVENUE

Disability Determination	700
Air Force ROTC	72,442
Medicaid Reimbursement	393,895
Indirect Cost	350,000
Extracurricular Trips	24,745

CHILD NUTRITION PROGRAM



- Director Sharon Sanders
- Bookkeeper Margaret New
- Secretary Tennyson Thomas
- Managers 6
- Assistant 2
- Workers 20

CHILD NUTRITION PROGRAM REVENUE

USDA PROGRAMS	FY 2025
LUNCH	2,499,467
BREAKFAST	815,162
COMMODITIES	176,271
ALA CARTE	66,878
OTHER REVENUE	72,442
TRANSFER	1,039,652
TOTAL	4,669,872

WE PARTICIPATE IN THE
FOLLOWING FOOD PROGRAMS:

- NATIONAL FOOD PROGRAM
- SUMMER FEED (SFPS)
- AT-RISK (AFTER-SCHOOL)



PROJECTED EXPENSES

PROPOSED EXPENDITURES



INSTRUCTIONAL SERVICES	18,252,702.69
INSTRUCTIONAL SUPPORT SERVICES	8,516,321.65
OPERATION & MAINTENANCE	4,129,434
GENERAL ADMINISTRATIVE	2,865,674.67
CAPITAL OUTLAY	3,093,894
DEBT SERVICE	1,964,818.78
OTHER EXPENSES	1,710,077.89
TOTAL	46,969,389.12

THIS INCLUDES



SALARIES & BENEFITS	37,554,987
UTILITIES	1,721,000
BUILDING SERVICES	925,000
INSURANCES	460,000
PROFESSIONAL DEVELOPMENT/DUES/FEES	295,000
SUPPLEMENTS	138,000
TOTAL	41,093,987

FEDERAL PROGRAMS DEPARTMENT

TITLE I
\$3,201,469



- Professional Development
- Salaries
- Technology
- Tutoring
- Parent Engagement
- Indirect Cost (Paid to General Fund)
- Homeless
- Transportation (Foster Care)
- Summer Programs

CHILD NUTRITION PROGRAM EXPENSES

PROPOSED	FY 2025	BUDGETED	FY 2024
SALARIES & BENEFITS	1,493,576	SALARIES & BENEFITS	1,615,293
SUPPLIES	21,286	SUPPLIES	240,864
PURCHASED SERVICES	161,928	PURCHASED SERVICES	68,861
CAPITALIZED EQUIPMENT	181,090	CAPITALIZED EQUIPMENT	1,460,092
INDIRECT COST	302,936	INDIRECT COST	394,893
FOOD & USDA COMMODITIES	1,967,249	FOOD & USDA COMMODITIES	2,652,691*
PROFESSIONAL DEVELOPMENT	63,041	PROFESSIONAL DEVELOPMENT	26,382*
TOTAL	4,191,106	TOTAL	6,459,076

Special Education Department

IDEA – PART B
SCHOOL PROGRAM
\$986,008

- Materials and Supplies
- Employee Salaries & Benefits
- Contracted Services
- Professional Development

IDEA – PART B
PRESCHOOL
W/DISABILITES
\$17,870

- Materials & Supplies
- Contracted Services
- Professional Development

TRANSPORTATION

BUS DRIVERS – 33
SPECIAL EDUCATION BUS AIDES – 10
MECHANICS & ASSIST – 2
SECRETARY -1
SUPERVISOR - 1

TRANSPORTATION
OPERATIONS

\$1,650,049

FLEET RENEWAL

\$250,173





**CAPITAL
IMPROVEMENTS
&
REPAIRS**



DEBT PAYMENTS

US BANK	\$911,387.51
REGIONS (2018 FLEET) 2028	\$117,438.79
REGIONS (2024 FLEET) 2034	\$209,746.56

FROM CAPITAL FUNDS/DEBT (PSCA)

CAPITAL FUND LEVERAGE SERIES 2015-B	\$335,833.92
CAPITAL FUND LEVERAGE SERIES 2017-A	\$199,638.07
CAPITAL FUND LEVERAGE SERIES 2019-A	\$189,806.95

CAPITAL PROJECTS



PROJECT/PROGRAM	BUDGETED AMOUNT
CENTRAL OFFICE WINDOW REPLACEMENT	\$377,650.00
ABRAMS ROOF REPLACEMENT	\$896,787.92
JONESBORO & GREENWOOD ROOF REPLACEMENT	\$804,974.64
ABRAMS ELEMENTARY SCHOOL RENOVATION	\$803,212.08
CENTRAL OFFICE ROOF REPLACEMENT	\$412,535.00
TOTAL	\$ 3,295,159.64

ADVANCEMENT & TECHNOLOGY



PROJECT/PROGRAM	BUDGETED AMOUNT	
ROOF REPLACEMENT	\$3,093,894	Advancement & Technology +
DIGITAL BILLBOARDS	\$222,944	Advancement & Technology

WHAT'S GOING ON

This section will feature a few departments and how their budgeted dollars are being used to our students





UAB
COVID GRANT

STUDENT SERVICES DEPARTMENT

These funds are being used towards the prevention of COVID-19, purchase of medical supplies, Nursing professional development, salaries and sign-on bonuses for our full-time board approved Nursing Staff.

TECHNOLOGY



- Productivity Software Purchases

 - Adobe Pro

 - DocuSign

 - MS Office for Windows Computers

 - MS Word for Mac Computers

- Help Desk Refresh

 - Atera Remote

- Active Directory for PowerSchool

 - LevelData to create and manage student emails

- Additional Security Camera refreshes throughout the district

PROPOSED FY 2025 BUDGET

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
Combined Budget for Revenues, Expenditures, and Changes in Fund Balances
Governmental and Expendable Trust Funds
Fiscal Year 2025, Fiscal Period 00

113 - Bessemer City Schools

	GOVERNMENTAL			FIDUCIARY		Total
	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust	
Revenues						
State Sources	\$22,245,571.00	\$0.00	\$0.00	\$975,387.67	\$0.00	\$23,220,958.67
Federal Sources	\$0.00	\$8,407,996.00	\$0.00	\$0.00	\$0.00	\$8,407,996.00
Local Sources	\$15,168,069.37	\$852,461.34	\$0.00	\$0.00	\$134,389.00	\$16,154,919.71
Other Sources	\$0.00	\$72,442.00	\$0.00	\$0.00	\$0.00	\$72,442.00
Total Revenues:	\$37,413,640.37	\$9,332,899.34	\$0.00	\$975,387.67	\$134,389.00	\$47,856,316.38
Expenditures						
Instructional Services	\$15,419,942.08	\$2,767,293.61	\$0.00	\$0.00	\$65,467.00	\$18,252,702.69
Instructional Support Services	\$6,388,412.00	\$2,123,659.65	\$0.00	\$0.00	\$4,250.00	\$8,516,321.65
Operation & Maintenance Services	\$4,054,450.00	\$72,479.00	\$0.00	\$0.00	\$2,505.00	\$4,129,434.00
Auxiliary Services	\$2,097,895.03	\$4,312,005.11	\$0.00	\$0.00	\$26,565.00	\$6,436,465.14
General Administrative Services	\$2,473,190.00	\$392,484.97	\$0.00	\$0.00	\$0.00	\$2,865,674.97
Capital Outlay	\$3,093,894.00	\$0.00	\$0.00	\$0.00	\$0.00	\$3,093,894.00
Debt Service	\$22,012.35	\$0.00	\$912,418.76	\$1,030,387.67	\$0.00	\$1,964,818.78
Other Expenditures	\$1,170,428.89	\$535,757.00	\$0.00	\$0.00	\$3,892.00	\$1,710,077.89
Total Expenditures:	\$34,720,224.35	\$10,203,679.34	\$912,418.76	\$1,030,387.67	\$102,679.00	\$46,969,389.12
Other Fund Sources (Uses)						
Other Fund Sources:	\$76,204.97	\$1,039,652.00	\$912,418.76	\$0.00	\$0.00	\$2,028,275.73
Other Fund Uses:	\$912,418.76	\$1,614.00	\$0.00	\$0.00	\$797.00	\$914,829.76
Total Other Fund Sources (Uses):	(\$836,213.79)	\$912,418.76	\$0.00	(\$797.00)	\$1,113,445.97	
Excess Revenues and Other Sources Over (Under) Expenditures and Other Fund Uses:						
Beginning Fund Balance - October 1:	\$18,116,000.00	\$4,373,826.00	\$0.00	\$482,000.00	\$37,681.00	\$23,009,507.00
Ending Fund Balance - September 30:	\$19,973,202.23	\$4,541,084.00	\$0.00	\$427,000.00	\$68,594.00	\$25,009,880.23



If you have any questions or comments complete this form. Anticipate responses within 2 days.

RESPONSE TO REVIEW OF PROPOSED ANNUAL BUDGET
(Submit to local board office no later than ten days after Public Hearing Date)

COMMENTS PERTAINING TO A SPECIFIC SCHOOL/COST CENTER:

NAME OF SCHOOL/COST CENTER _____

COMMENTS:

GENERAL COMMENTS (Not relating to a specific cost center):

Submitted by: Name _____ Signature _____

Address _____

Telephone No. _____



THANK YOU FOR YOUR TIME & ATTENTION

You can email all questions and comments to
pstewart@bessk12.org or finance@bessk12.org