

Alexander City Schools FY2025 Budget Hearing #1



Dr. Jose Reyes, Jr., Superintendent
Mrs. Lisa Dickerson, Chief Financial Officer

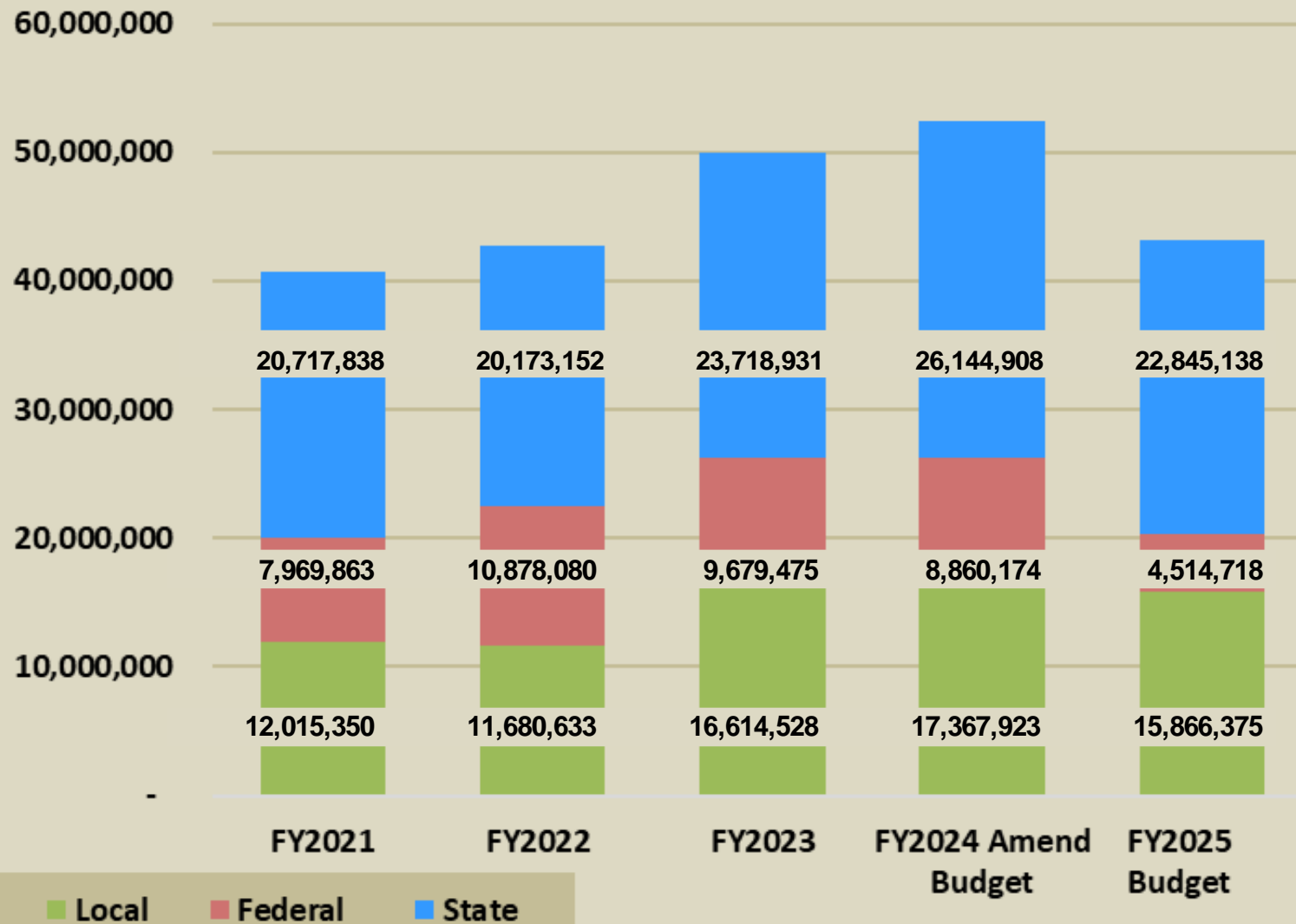
ALEXANDER CITY SCHOOLS

PROPOSED BUDGET FISCAL YEAR ENDED SEPTEMBER 30, 2025

<u>FUND TYPES</u> <u>DESCRIPTION</u>	<u>GOVERNMENTAL</u>			<u>FIDUCIARY</u>		<u>TOTAL</u> <u>(Memo Only)</u>	
	<u>GENERAL</u>	<u>% OF TOTAL</u>	<u>SPECIAL</u> <u>REVENUE</u>	<u>DEBT</u> <u>SERVICE</u>	<u>CAPITAL</u> <u>PROJECTS</u>		<u>EXPENDABLE</u> <u>TRUST</u>
REVENUES							
STATE REVENUES	\$ 21,845,704	71.4%	\$ -	\$ 795,836	\$ 203,598	\$ -	\$ 22,845,138
FEDERAL REVENUES	72,934	0.2%	4,441,784	-	-	-	4,514,718
LOCAL REVENUES	8,615,397	28.2%	825,825	3,860,184	2,000,000	564,969	15,866,375
OTHER REVENUES	26,272	0.1%	58,446	-	-	-	84,718
TOTAL REVENUES	\$ 30,560,307	99.9%	\$ 5,326,055	\$ 4,656,020	\$ 2,203,598	\$ 564,969	\$ 43,310,949
EXPENDITURES:							
INSTRUCTIONAL SERVICES	\$ 19,061,350	54.8%	\$ 2,055,253	\$ -	\$ 171,040	\$ 313,638	\$ 21,601,281
INSTRUCTIONAL SUPPORT SERVICES	6,272,260	18.0%	560,246	-	-	85,750	6,918,256
OPERATIONS & MAINTENANCE	3,264,142	9.4%	56,803	-	-	1,980	3,322,925
AUXILIARY SERVICES	1,549,005	4.5%	2,396,365	-	888,895	5,850	4,840,115
GENERAL ADMINISTRATIVE SERVICES	1,903,977	5.5%	213,800	-	-	229	2,118,006
CAPITAL OUTLAY	1,600,000	4.6%	-	-	57,911,226	-	59,511,226
DEBT SERVICES	-	0.0%	-	2,500	5,472,731	-	5,475,231
OTHER EXPENDITURES	1,004,939	3.0%	138,787	-	-	75,615	1,219,341
TOTAL EXPENDITURES	\$ 34,655,673	99.8%	\$ 5,421,254	\$ 2,500	\$ 64,443,892	\$ 483,062	\$ 105,006,381
OTHER FUND SOURCES (USES):							
OTHER FUND SOURCES	\$ 20,000	0.1%	\$ 190,100	\$ -	\$ 5,458,753	\$ 20,000	\$ 5,688,853
OTHER FUND USES	150,000	0.2%	59,100	5,458,753	-	21,000	5,688,853
TOTAL OTHER FUND SOURCES (USES)	\$ (130,000)		\$ 131,000	\$ (5,458,753)	\$ 5,458,753	\$ (1,000)	\$ -
EXCESS REVENUES & OTHER SOURCES							
OVER (UNDER) EXPENDITURES & OTHER FUND USES	\$ (4,225,366)		\$ 35,801	\$ (805,233)	\$ (56,781,541)	\$ 80,907	\$ (61,695,432)
BEGINNING FUND BALANCE - OCT 1	\$ 15,250,000		\$ 1,480,000	\$ 815,000	\$ 68,560,000	\$ 370,271	\$ 86,475,271
ENDING FUND BALANCE - SEP 30	\$ 11,024,634		\$ 1,515,801	\$ 9,767	\$ 11,778,459	\$ 451,178	\$ 24,779,839

Carryover of State Supplemental Funds including - A&T, College & Career Readiness, Career Technical Education, Textbooks, Nurses, Governor's Bond Issue

5 Year Revenue Trend - State, Federal & Local



Five Year Change		
State	\$	2,127,300
Federal		(3,455,145)
Local		3,851,025

Federal stimulus funds were available from FY2020 to FY2024. The drop in federal funds is due to the end of stimulus funding.



FY2025 General Fund Budget Summary

Projected Balance 10/1/2024	\$	15,250,000
Revenue	\$	30,580,307
Expenditures	\$	34,805,673
Fund Balance Change	\$	(4,225,366)
Projected Balance 9/30/2025	\$	11,024,634
One Month Expenses	\$	2,900,473
Number of Months in Fund Balance		3.80

ALEXANDER CITY SCHOOLS

General Fund Budget Analysis for FY2025

	<u>Budget</u>	<u>Percentage</u>
REVENUES		
STATE REVENUES	\$ 21,845,704.00	71.4%
FEDERAL REVENUES	72,934.00	0.2%
LOCAL REVENUES	8,615,397.00	28.2%
OTHER FUND SOURCES	26,272.00	0.1%
OTHER REVENUES	20,000.00	0.1%
TOTAL REVENUES	\$ 30,580,307.00	100.0%
EXPENDITURES:		
INSTRUCTIONAL SERVICES	\$ 19,061,350.00	54.8%
INSTRUCTIONAL SUPPORT SERVICES	6,272,260.00	18.0%
OPERATIONS & MAINTENANCE	3,264,142.00	9.4%
AUXILIARY SERVICES	1,549,005.00	4.5%
GENERAL ADMINISTRATIVE SERVICES	1,903,977.00	5.5%
CAPITAL OUTLAY	1,600,000.00	4.6%
DEBT SERVICES	-	0.0%
OTHER EXPENDITURES	1,004,939.00	3.0%
OTHER FUND USES	150,000.00	0.2%
TOTAL EXPENDITURES	\$ 34,805,673.00	100.0%
CHANGE IN FUND BALANCE	\$ (4,225,366.00)	
BEGINNING FUND BALANCE - OCT 1	\$ 15,250,000.00	
ENDING FUND BALANCE - SEP 30	\$ 11,024,634.00	





ALEXANDER CITY SCHOOLS General Fund Major Funding Sources

State Funding Sources

Foundation Program	\$ 17,163,307
Transportation Operations	\$ 1,387,335
First Class Pre-K Program Grant	\$ 570,000
TEAMS- Teacher Excellence & Accountability for Math & Science	\$ 495,293
School Nurse	\$ 372,267
High Needs Special Education (estimate)	\$ 368,798
HIPPY	\$ 304,000
Math Coaches	\$ 270,000
ARI Reading Coaches	\$ 160,000
At-Risk	\$ 93,358
Cybersecurity	\$ 71,542
Technology Coordinator	\$ 69,694

Local Funding Sources

Property Tax	\$ 5,120,628
Sales Tax	\$ 2,449,019
Medicaid Reimbursement	\$ 270,000

Other Revenues

Indirect Cost (Federal Programs, IDEA, CNP)	\$ 226,171
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General Fund Designated Budgets

Total Budget	\$ 34,805,673	
General Fund Salaries/Benefits	27,214,515	78%
Other General Fund Expenses	\$ 7,591,158	22%
General Fund Expenditure Requirements		
Utilities	\$ 523,000	
Substitute Costs	383,000	
Textbook/Classroom Supplies	275,000	
Pupil Transportation Supplies	445,000	
Building Maint & Lawn Care	1,142,000	
Pass Thru to Child Nutrition	150,000	
Technology & Software Maint. Agreeen	237,000	
Administrative Allocations to Schools	65,000	
Classroom Instructional Support		
Teacher Supply Money \$900	207,000	
Technology \$500	114,000	
Professional Development \$100	22,800	
Library Enhancement \$158	36,024	
Common Purchase \$100	22,800	
Subtotal	\$ 3,622,624	
Balance to Budget	\$ 3,968,534	

The percentage of salaries/benefits in the General Fund is typically around 85%. The carryover funds from FY2024 caused this percentage to be lower. None of the carryover funds are budgeted for salaries/benefits.

ACMS students at JPES for Read Across America Week



Classroom Instructional Support

Classroom Instructional Support	FY2024		FY2025	
Teacher Supply Money	\$	569	\$	900
Technology		500		500
Professional Development		100		100
Library Enhancement		158		158
Common Purchase		-		100
	\$	1,327	\$	1,758

Classroom Instructional Support

Classroom Instructional Support	FY2024		FY2025	
Teacher Supply Money	\$	137,129	\$	207,000
Technology		119,500		114,000
Professional Development		23,900		22,800
Library Enhancement		37,762		36,024
Common Purchase		-		22,800
	\$	318,291	\$	402,624



Total by Location

Alex City Middle	\$	52,740
Benjamin Russell		114,270
Jim Pearson		110,754
Nathaniel Stephens		65,046
William Radney		58,014
Phoenix Academy		1,800
	\$	402,624

State Funds \$319,589
General Fund \$83,035



State Earned Units

	FY2025	FY2024	Change
System ADM	2,750.55	2,783.75	(33.20)
Foundation Program Units			
Teachers	160.07	161.90	(1.83)
Principals	5.00	5.00	-
Assistant Principals	4.50	3.00	1.50
Counselors	5.50	5.50	-
Librarians	5.00	5.00	-
Voc. Ed. Director/Career Coach	1.75	1.75	-
Total Units	181.82	182.15	(0.33)

ACMS is A+ College Ready



Fractional Units

All units were assigned where they were earned.

Funding Sources for All School System Employees

	State Earned	Other State	Federal	Local	Total Employees
Teachers	160.07	-	13.64	13.94	187.65
Administrators	9.50	-	-	3.00	12.50
Counselors	5.50	-	1.00	1.50	8.00
Librarians	5.00	-	-	-	5.00
Career Tech Director/Coaches	1.75	-	-	0.25	2.00
Certified Support Personnel	-	14.74	-	3.61	18.35
Non-Certified Support Personnel		113.62	28.00	15.38	157.00
Total	181.82	128.36	42.64	37.68	390.50

Staffing Breakdown

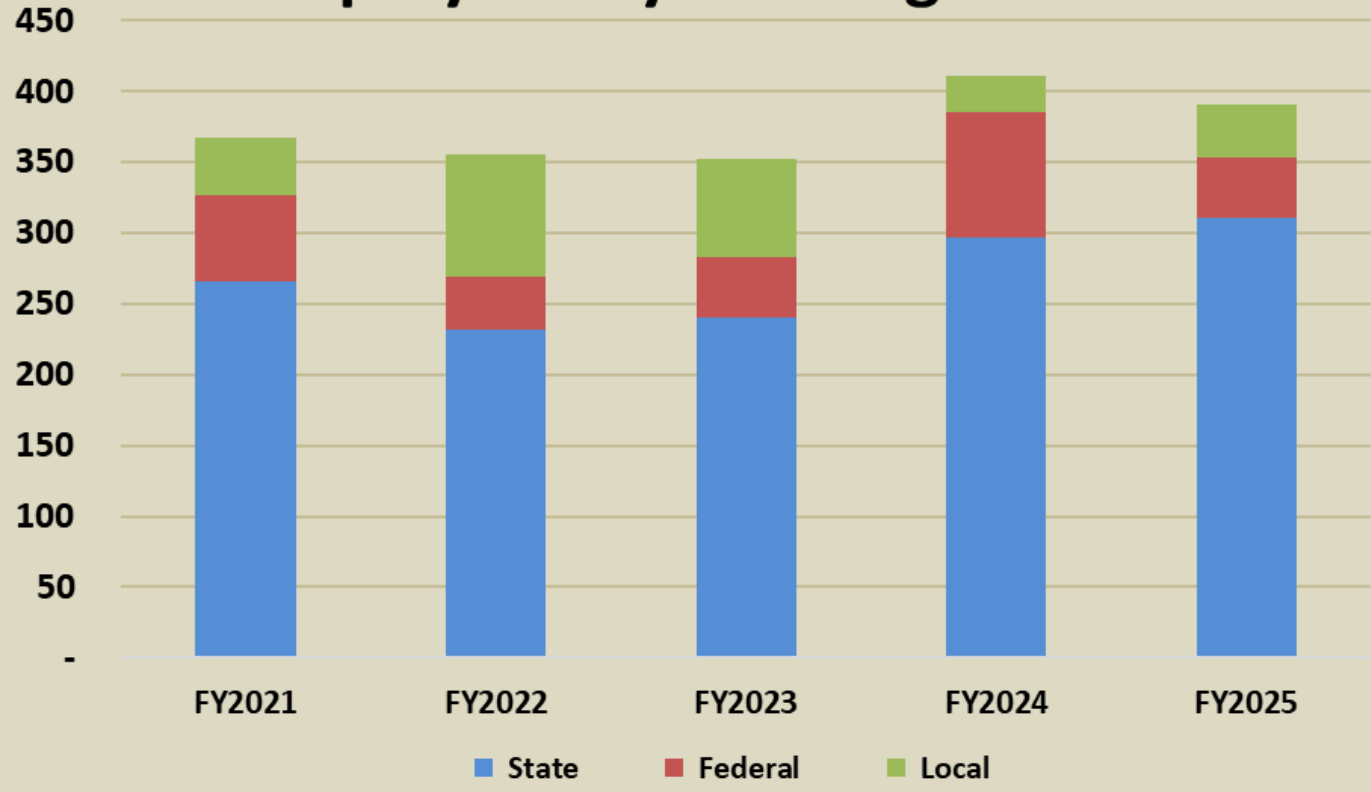
233.50 Certified
157.00 Non-Certified

ACBOE Library Media Specialists



Last school year, library media specialists attended a professional development event with the Alabama School Library Association, where they listened to a famous author discuss his writing process and had the chance to network with other media specialists.

Employees by Funding Source



Employees by Funding Source

	FY2021	FY2022	FY2023	FY2024	FY2025	Year to Year Change	5 Year Trend
State	265.94	231.75	239.90	296.86	310.18	13.32	44.24
Federal	59.94	37.15	42.67	88.16	42.64	(45.52)	(17.30)
Local	40.87	86.10	69.43	25.48	37.68	12.20	(3.19)
Total	366.75	355.00	352.00	410.50	390.50	(20.00)	23.75



Additional Positions since FY2021

- Custodians (former ABBCO)
- Parapros (former SPUR)
- PreK Auxiliary (former SPUR)
- CNP (former Southerland)



ADM Trends Since 2015

	2015-2016 ADM	2016-2017 ADM	2017-2018 ADM	2018-2019 ADM	2019-2020 ADM	2020-2021 ADM	2021-2022 ADM	2022-2023 ADM	2023-2024 ADM	Chg from Prior ADM	Enrollment as of 9/5*
Alex City Middle	443.85	433.40	445.45	425.35	437.35	467.30	453.35	455.75	425.50	(30.25)	423.00
Benjamin Russell High	943.85	894.60	874.25	861.65	838.60	805.95	781.50	806.15	838.95	32.80	849.00
Jim Pearson Elementary	759.60	749.60	745.95	719.35	722.70	666.15	707.85	672.45	652.55	(19.90)	605.00
Stephens Elementary	456.95	490.95	504.65	486.20	481.80	463.30	432.75	416.45	426.55	10.10	435.00
Radney Elementary	446.80	421.00	425.20	483.10	477.35	450.75	451.10	431.95	407.00	(24.95)	411.00
Total	3,051.05	2,989.55	2,995.50	2,975.65	2,957.80	2,853.45	2,826.55	2,782.75	2,750.55	(32.20)	2,723.00

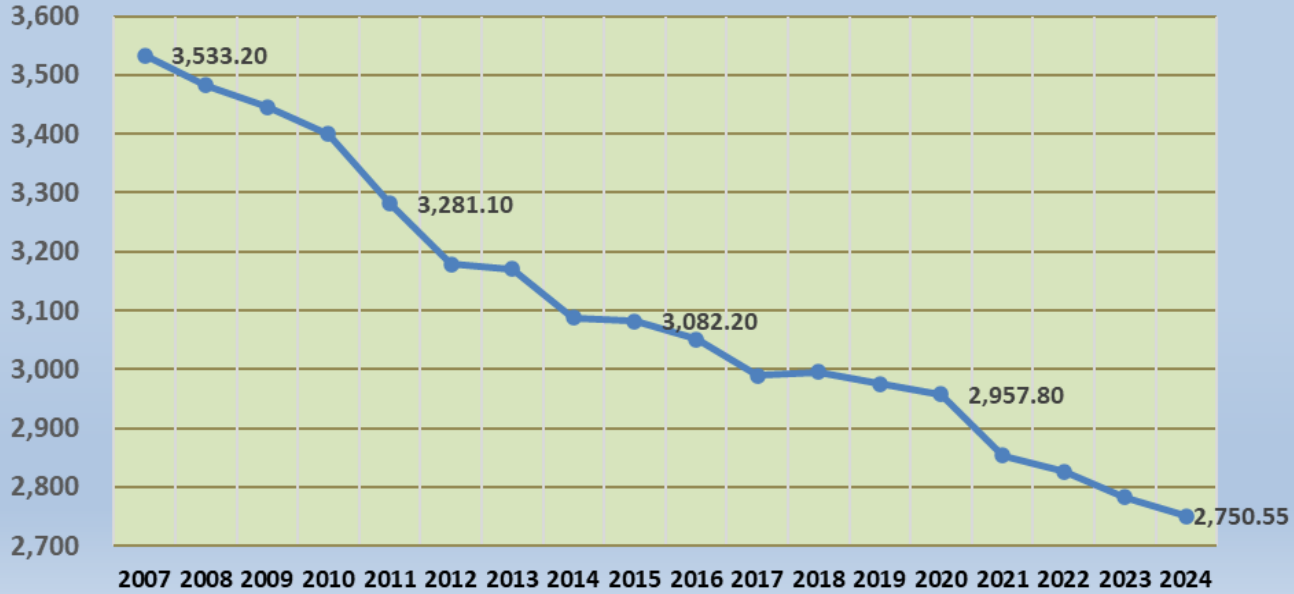
*Will be used to calculate FY2026 funding.



System ADM - Average Daily Membership

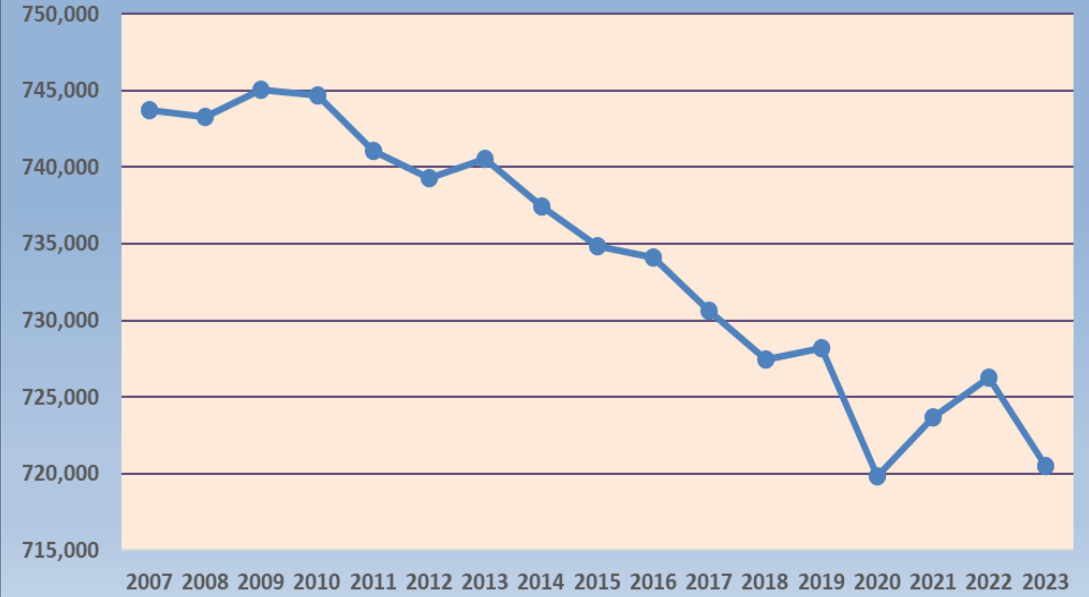
ADM represents the total, average daily enrollment for a school system during the first twenty days after Labor Day of the school year as reported to Alabama Department of Education by a school system. ADM information is collected from the district's student database by school.

ACBOE ADM Trend 2007-2024



Alexander City ADM Loss (782.65)

State-Wide ADM Trend 2007-2024



Statewide ADM Loss (23,235.06)





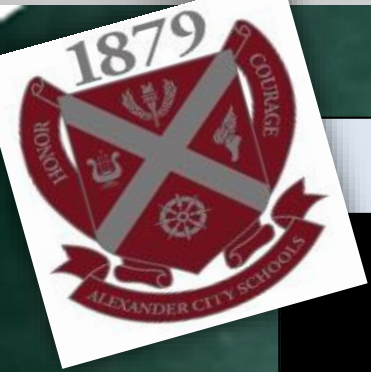
Jim Pearson Elementary School

Type	Source of Funds				Total Employees
	State Earned	Other State	Federal	Local	
Teachers	45.79		3.15	0.21	49.15
Librarians	1.00				1.00
Counselors	1.00			1.00	2.00
Administrators	1.50			1.50	3.00
Certified Support Personnel		8.68		0.17	8.85
Non Cert. Support Personnel		18.54	7.74	0.96	27.24
Total	49.29	27.22	10.89	3.84	91.24



ADM USED for Funding	
FY2019	745.95
FY2020	719.35
FY2021	722.70
FY2022	666.15
FY2023	707.85
FY2024	672.45
FY2025	652.55





Nathaniel Stephens Elementary School

Type	Source of Funds				Total Employees
	State Earned	Other State	Federal	Local	
Teachers	25.65		2.16	2.49	30.30
Librarians	1.00				1.00
Counselors	0.50		0.50		1.00
Administrators	1.50			0.50	2.00
Certified Support Personnel		1.93		0.27	2.20
Non Cert. Support Personnel		12.00	4.60		16.60
Total	28.65	13.93	7.26	3.26	53.10



ADM USED for Funding

FY2019	504.65
FY2020	486.20
FY2021	481.80
FY2022	463.30
FY2023	432.75
FY2024	416.45
FY2025	426.55



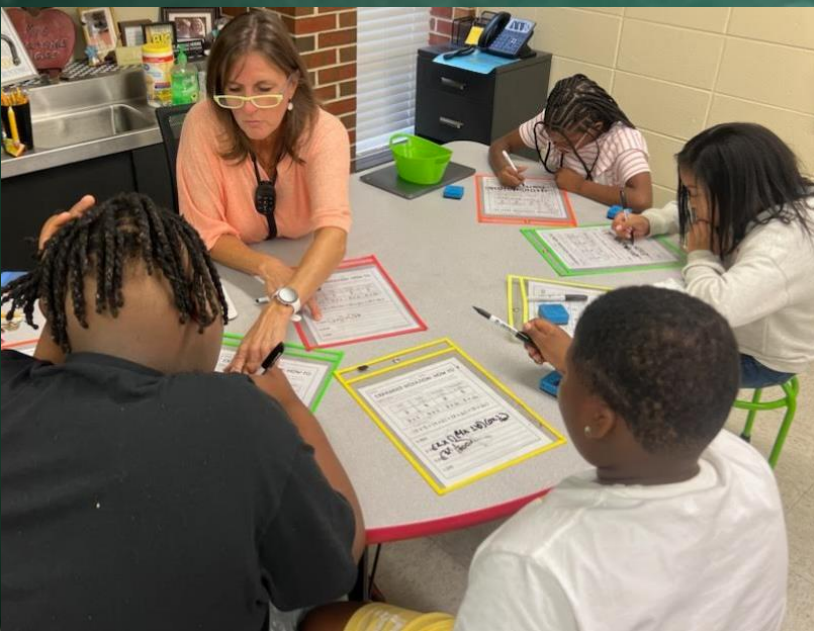


William Radney Elementary School

Type	Source of Funds				Total Employees
	State Earned	Other State	Federal	Local	
Teachers	20.29		2.00	4.01	26.30
Librarians	1.00				1.00
Counselors	1.00				1.00
Administrators	2.00				2.00
Certified Support Personnel		1.03		1.17	2.20
Non Cert. Support Personnel		8.00	3.52	2.00	13.52
Total	24.29	9.03	5.52	7.18	46.02

ADM USED for Funding

FY2019	425.20
FY2020	483.10
FY2021	477.35
FY2022	450.75
FY2023	451.10
FY2024	431.95
FY2025	407.00





Alexander City Middle School

Type	Source of Funds				Total Employees
	State Earned	Other State	Federal	Local	
Teachers	21.60		1.00	2.90	25.50
Librarians	1.00				1.00
Counselors	1.00				1.00
Administrators	2.00				2.00
Certified Support Personnel				1.00	1.00
Non Cert. Support Personnel		11.00	4.50		15.50
Total	25.60	11.00	5.50	3.90	46.00



ADM USED for Funding

FY2019	445.45
FY2020	425.35
FY2021	437.35
FY2022	467.30
FY2023	453.35
FY2024	455.75
FY2025	425.50





Benjamin Russell High School

Type	Source of Funds				Total Employees
	State Earned	Other State	Federal	Local	
Teachers	46.74		5.33	3.33	55.40
Librarians	1.00				1.00
Counselors	2.00				2.00
Administrators	4.25			1.25	5.50
Certified Support Personnel		0.60		1.00	1.60
Non Cert. Support Personnel		14.00	6.64		20.64
Total	53.99	14.60	11.97	5.58	86.14



ADM USED for Funding	
FY2019	874.25
FY2020	861.65
FY2021	838.60
FY2022	805.95
FY2023	781.50
FY2024	806.15
FY2025	838.95



Special Revenue Fund

Primary Funding Sources	FY2024 Budget	FY2025 Budget	FY2024- FY2025 Chg.
Federal Funds:			
IDEA: Part B - Special Education	\$ 794,599	\$ 781,594	\$ (13,005)
Pre-School	22,569	22,752	183
Title I, Part A	1,179,584	1,142,531	(37,053)
Title II - Class Size Reduction/Prof. Dev.	154,466	151,960	(2,506)
Title III - ESL	9,281	9,850	569
Title IV - Safety	96,055	90,025	(6,030)
Title V - Rural Education	88,249	100,607	12,358
Perkins Federal Vocational	52,181	51,822	(359)
Child Nutrition Program	3,020,896	2,325,039	(695,857)
	\$5,417,880	\$4,676,180	\$ (741,700)
Local School Funds:			
Local School Public Funds (fundraisers)	\$ 782,452	\$ 849,825	\$ (253,337)

Does not include carryover from prior year.
Does not include ALL Special Revenue funding sources.



Debt Service Fund

Debt Service Revenue

State Capital Projects Funds - PSF

Amount
\$ 941,020

Local Tax Revenue

3,715,000

Total Debt Service Fund Revenue

\$ 4,656,020

Debt Service Payments

2023 Warrants

1,239,489

2022 Warrants

1,095,545

2020 Warrants

3,123,719

Total Debt Service Payments

\$ 5,461,253

FUTURE SITE OF NEW BENJAMIN RUSSELL HIGH SCHOOL



DOSTER

ALEXANDER
CITY SCHOOLS

LATHAN
ARCHITECTS



Capital Projects Fund

Public School Fund Revenue	\$ 14,073
Fleet Renewal Revenue	189,525
Bond Interest Earned	2,000,000
Transfers in for Bond Payments	5,458,753
Total Capital Projects Fund Revenue	<u>\$ 7,662,351</u>

BRHS Construction & Soft Costs **\$ 57,911,226**

(Doster Draw Down Estimate \$53.7M)

Bond Payments **\$ 5,458,753**

(Principal \$1,850,000 Interest \$3,608,753)

Bus Purchases (Ordered in FY2024) **\$ 888,895**

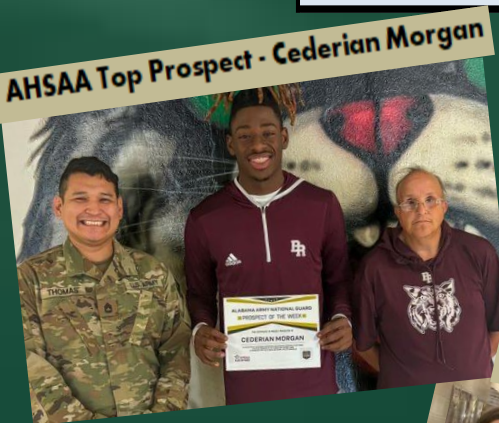


Fiduciary Expendable Trust

Non-Public Local School Funds

\$ 584,969

Student Organizations
Booster Clubs
Scholarship Funds



**PROPOSED BUDGET OF EXPENDITURES BY SCHOOL
ALL FUNDING SOURCES - STATE, FEDERAL AND LOCAL**

EXPENDITURES BY CATEGORY	ALEX CITY MIDDLE	BEN RUSSELL HIGH	JIM PEARSON ELEMENTARY	STEPHENS ELEMENTARY	RADNEY ELEMENTARY	TOTAL (Memo Only)
EXPENDITURES:						
INSTRUCTIONAL SERVICES	\$ 2,811,056	\$ 7,440,909	\$ 4,742,968	\$ 2,804,151	\$ 2,634,727	\$ 20,433,811
INSTRUCTIONAL SUPPORT SERVICES	839,092	1,474,919	1,267,089	881,904	916,638	5,379,642
OPERATIONS & MAINTENANCE	248,667	475,205	267,117	184,946	172,748	1,348,683
AUXILIARY SERVICES	404,795	538,158	603,173	455,891	396,837	2,398,854
GENERAL ADMINISTRATIVE SERVICES	1,870	4,333	7,000	-	2,500	15,703
CAPITAL OUTLAY	-	57,911,226	-	-	-	57,911,226
DEBT SERVICES	-	5,458,658	-	-	-	5,458,658
OTHER EXPENDITURES	35,500	70,811	726,489	34,038	13,763	880,601
TOTAL EXPENDITURES	\$ 4,340,980	\$ 73,374,219	\$ 7,613,836	\$ 4,360,930	\$ 4,137,213	\$ 93,827,178





ALEXANDER CITY SCHOOLS

Thank you for attending!

Dr. Jose Reyes, Jr., Superintendent
Mrs. Lisa Dickerson, Chief Financial Officer

Submit questions and comments by 9/16 on the forms provided.

ALEXANDER CITY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEFINITIONS AND TERMS

Revenues:

State Revenues	State funds raised by taxation
Federal Revenues	Federal funds raised by taxation and awarded to us through SDE
Local Revenues	Property tax, sales tax, use/beer/manuf. home tax, business privilege tax, city appropriation, reimb. field trip bus drivers, tuition
Other Sources	Field trip mileage, extended day program

Total Revenues

Total of amounts listed in the Revenue section

Expenditures:

Instructional Services	*Interaction between teachers and students
Instructional Support Services	Support and administration necessary to facilitate instruction - school admin, counselors, librarians, nurses, speech therapists, technology techs and PD
Operation & Maintenance	Cost of keeping buildings and grounds functional, safe and comfortable - maintenance, groundskeeping, janitorial
Auxiliary Services	Activities or services functioning in a subsidiary capacity and lending assistance to the education process - transportation, child nutrition
General Admin Services	Establishing and administering policy for the operation of the system - central office, technology, Board expenses
Capital Outlay	Site and building purchases and improvements
Debt Services	Payments of debt held on the System's books.
Other Expenditures	Programs that are not considered part of the regular instructional day - extended day programs, tutoring, summer feeding, preschool

Total Expenditures

Total of amounts listed in the Expenditure section

Other Fund Sources (Uses):

Other Fund Sources	Indirect cost from Title Programs, Federal Grants, Child Nutrition
Other Fund Uses	Pass thru to Child Nutrition for raises since 1993 and all benefits (required but can receive a waiver if CNP fund bal exceeds 2 months), other transfers

**ALEXANDER CITY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
DEFINITIONS AND TERMS**

EXHIBIT B-1-A

Fund Types & Account Groups	*****Governmental*****				*****Fiduciary*****
Description	General	Special Revenue	Debt Service	Capital Projects	Expendable Trust
	Main operating accounts for Board	Restricted Revenues such as Federal, Child Nutrition, and Public local school funds	Transfers to Regions Bank for debt payments	Building maintenance and upkeep, technology, and bus purchases Debt payments	Non-Public local school funds - including boosters and student organizations
Revenues:					
State Revenues	State funds raised by taxation				
Federal Revenues	Federal funds raised by taxation and awarded to us through SDE				
Local Revenues	Property tax, sales tax, use/beer/manuf. home tax, business privilege tax, city appropriation, reimb. field trip bus drivers, tuition				
Other Sources	Field trip mileage, extended day program				
Total Revenues	Total of amounts listed in the Revenue section				
Expenditures:					
Instructional Services	*Interaction between teachers and students				
Instructional Support Services	Support and administration necessary to facilitate instruction - school admin, counselors, librarians, nurses, speech therapists, technology techs and PD				
Operation & Maintenance	Cost of keeping buildings and grounds functional, safe and comfortable - maintenance, groundskeeping, janitorial				
Auxiliary Services	Activities or services functioning in a subsidiary capacity and lending assistance to the education process - transportation, child nutrition				
General Admin Services	Establishing and administering policy for the operation of the system - central office, technology, Board expenses				
Capital Outlay	Site and building purchases, improvements and construction				
Debt Services	Payments of debt				
Other Expenditures	Programs that are not considered part of the regular instructional day - extended day programs, tutoring, summer feeding, preschool				
Total Expenditures	Total of amounts listed in the Expenditure section				
Other Fund Sources (Uses):					
Other Fund Sources	Indirect cost from Title Programs, Federal Grants, Child Nutrition				
Other Fund Uses	Pass thru to Child Nutrition for raises since 1993 and all benefits (required but can receive a waiver if CNP fund bal exceeds 2 months), other transfers				
Total Other Fund Sources (Uses)	Total Other Fund Sources less Other Fund Uses				
Excess Revenues & Other Sources Over (Under) Expenditures & Other Fund Uses	Revenues less Expenses plus Other Fund Sources less Other Fund Uses				
Beginning Fund Balance	Revenues less expenses accumulated for previous years				
Ending Fund Balance	Beginning Fund Balance plus Excess Revenues & Other Sources for current month				

*The function of expenditures include all staffing, materials, equipment, etc. needed to support the function.