

Autauga County Board of Education

FY 2025 Budget Hearing #2

September 12, 2024



STATE FUNDING PROCESS



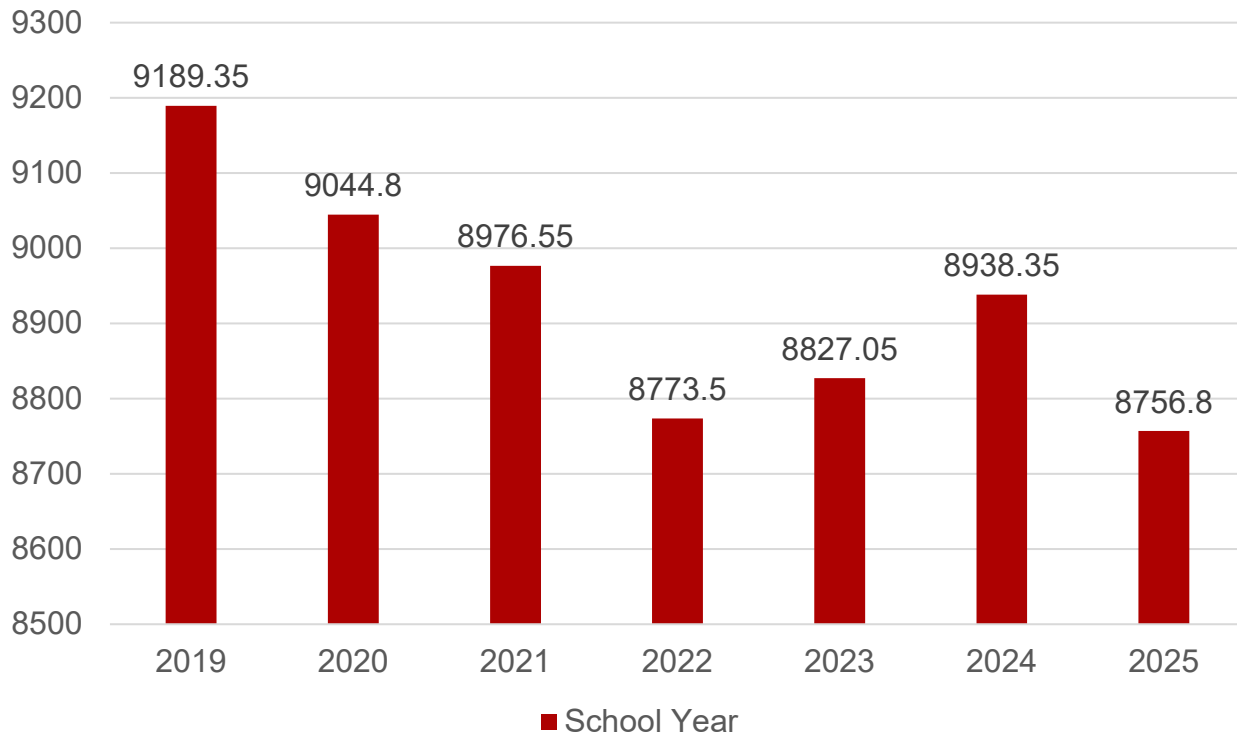
- ❑ State funds districts based on student enrollment.
 - ❑ Each district receives a proportionate share of State funding based on enrollment. ACS was funded based on an enrollment of 8,756.80 students. The difference in the quality of education in terms of funding is then a product of local support.
 - ❑ ADM information is gathered from the prior school year. For example, ADM from school year 23-24 is used to determine funding for the 24-25 school year.

- ❑ Districts that provide more local support per pupil have the following advantages:
 - ❑ Lower student-teacher ratios
 - ❑ Enhanced opportunities for students

ADM ACBOE



School Year



Foundation Program Units

ACBOE	FY2025	FY2024	Change
System ADM	8,756.80	8,938.35	181.55
Foundation Program Units			
Teachers	510.19	518.63	-8.44
Principals	12.00	12.00	0.00
Assistant Principals	13.00	12.50	0.50
Counselors	17.50	17.50	0.00
Librarians	13.00	14.00	-1.00
Career Tech Director & Counselor	3.00	3.00	0.00
Total Units	568.69	577.63	-8.94



Alabama Department of Education
FY2025 LEA Unit Breakdown
 FY 2025 ENACTED

Autauga County

001

School Name	Type	ADM	Teacher Units	Principal Units	Assistant Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Career Tech Director	Career Tech Counselor	Total Units
Autauga County Board Of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.00	3.00
Autaugaville School		231.05	13.54	1.00	0.00	1.00	1.00	0.00	0.00	0.00	16.54
Billingsley High School		586.45	34.30	1.00	1.00	1.50	1.00	0.00	0.00	0.00	38.80
Marbury High School		579.75	32.30	1.00	1.00	1.50	1.00	0.00	0.00	0.00	36.80
Marbury Middle School		442.30	22.33	1.00	1.00	1.00	1.00	0.00	0.00	0.00	26.33
Pine Level Elementary School		902.40	57.65	1.00	1.00	1.50	1.00	0.00	0.00	0.00	62.15
Prattville Elementary School		557.00	34.04	1.00	0.50	1.00	1.00	0.00	0.00	0.00	37.54
Daniel Pratt Elementary School		1,038.60	62.83	1.00	1.50	2.00	1.00	0.00	0.00	0.00	68.33
Prattville Intermediate School		574.30	28.63	1.00	1.00	1.50	1.00	0.00	0.00	0.00	33.13
Prattville Junior High School		964.50	48.96	1.00	1.50	2.00	1.00	0.00	0.00	0.00	54.46
Prattville Kindergarten School		397.90	27.92	1.00	0.50	0.50	1.00	0.00	0.00	0.00	30.92
Prattville High School		1,833.25	102.12	1.00	2.50	3.00	2.00	1.00	0.00	0.00	111.62
Prattville Primary School		649.30	45.57	1.00	0.50	1.00	1.00	0.00	0.00	0.00	49.07
Totals:		8,756.80	510.19	12.00	12.00	17.50	13.00	1.00	2.00	1.00	568.69

Foundation Program (State and Local Funds)

<i>Foundation Program (State and Local Funds)</i>					
		<i>FY 2025</i>		<i>FY 2024</i>	<i>Change</i>
Salaries		35,725,838		35,411,998	313,840
Fringe Benefits		13,422,300		13,105,289	317,011
Other Current Expense	(\$25,225/unit)	14,345,050	(\$23,068/unit)	13,324,853	1,020,197
Classroom Instructional Support					
Student Materials	(\$900.00/unit)	511,821	(\$569.15/unit)	328,757	183,064
Technology	(\$500/unit)	284,345	(\$500/unit)	288,815	-4,470
Library Enhancement	(\$157.72 unit)	89,694	(\$157.72 unit)	91,104	-1,410
Professional Development	(\$100/unit)	56,869	(\$100/unit)	57,763	-894
Textbooks	(\$100/adm)	875,680	(\$75/adm)	670,378	205,302
Common Purchase	(\$100/adm)	56,869		0	56,869
Student Growth		0		764,075	-764,075
Total Foundation Program		64,043,032		64,043,032	1,325,434

State Funds

<i>State Funds</i>		<i>FY 2025</i>		<i>FY 2024</i>	<i>Change</i>
Foundation Program-ETF		55,308,406		54,662,062	646,344
School Nurses Program		1,022,761		746,903	275,858
Salaries-1%per Act 97-238		0		0	0
Technology Coordinator		69,694		68,327	1,367
Transportation					
Operating Allocation		5,889,290		5,877,457	11,833
Fleet Renewal	(\$7,581bus)	841,491	(\$7,581bus)	818,748	22,743
Current Units		0		0	0
Capital Purchase*		*2,601,390		*2,637,676	-36,286
At Risk		226,999		265,874	-38,875
Career Tech (O & M)		54,232		57,865	-3,633
<i>Total State Funds</i>		66,014,263		65,134,912	879,351

*Capital Purchase funds are not considered operating revenues.

State Funds - Local Match

<i>Local Funds</i>		<i>FY 2025</i>		<i>FY 2024</i>	
Foundation Program	(10.00 Mills)	10,060,060	(10.00 Mills)	9,380,970	679,090
Capital Purchase	(0.436227 Mills)	439,295	(0.501013 Mills)	470,214	-30,919
<i>Total Local Funds</i>		10,499,355		9,851,184	648,171

FINANCIAL FUNDS



- ❑ School systems follow fund budgeting/accounting
 - ❑ General Fund – General operations of the local school district, e.g. State Funds, Property Taxes and Local Appropriations
 - ❑ Special Revenue Fund – Federal programs and funds designated for a specific purpose, e.g. Title I, Title II and CNP. Also includes Local School Public Funds.
 - ❑ Capital Projects Fund – Acquisition or construction of major capital expenditures
 - ❑ Debt Service Fund – Payments of long-term debt
 - ❑ Fiduciary Fund – Non-public local school activity monies and assets held in a trustee capacity

TOTAL PROPOSED BUDGET- REVENUES & OTHER FUND SOURCES FY 2025



<input type="checkbox"/> General Fund	\$87,805,038
<input type="checkbox"/> Special Revenue Fund	\$17,002,892
<input type="checkbox"/> Debt Service	\$ 2,989,132
<input type="checkbox"/> Capital Projects Fund	\$ 1,618,718
<input type="checkbox"/> Fiduciary Fund (Expendable Trust)	\$ 496,081
Total Revenues	\$109,911,861

TOTAL PROPOSED BUDGET- EXPENDITURES & OTHER FUND USES FY 2025



<input type="checkbox"/> General Fund	\$97,110,992
<input type="checkbox"/> Special Revenue Fund	\$16,271,714
<input type="checkbox"/> Debt Service	\$ 2,777,082
<input type="checkbox"/> Capital Projects Fund	\$ 1,088,718
<input type="checkbox"/> Fiduciary Fund (Expendable Trust)	\$ 484,526
Total Expenditures	\$117,733,033

GENERAL FUND PROPOSED BUDGETED REVENUES FY 2025

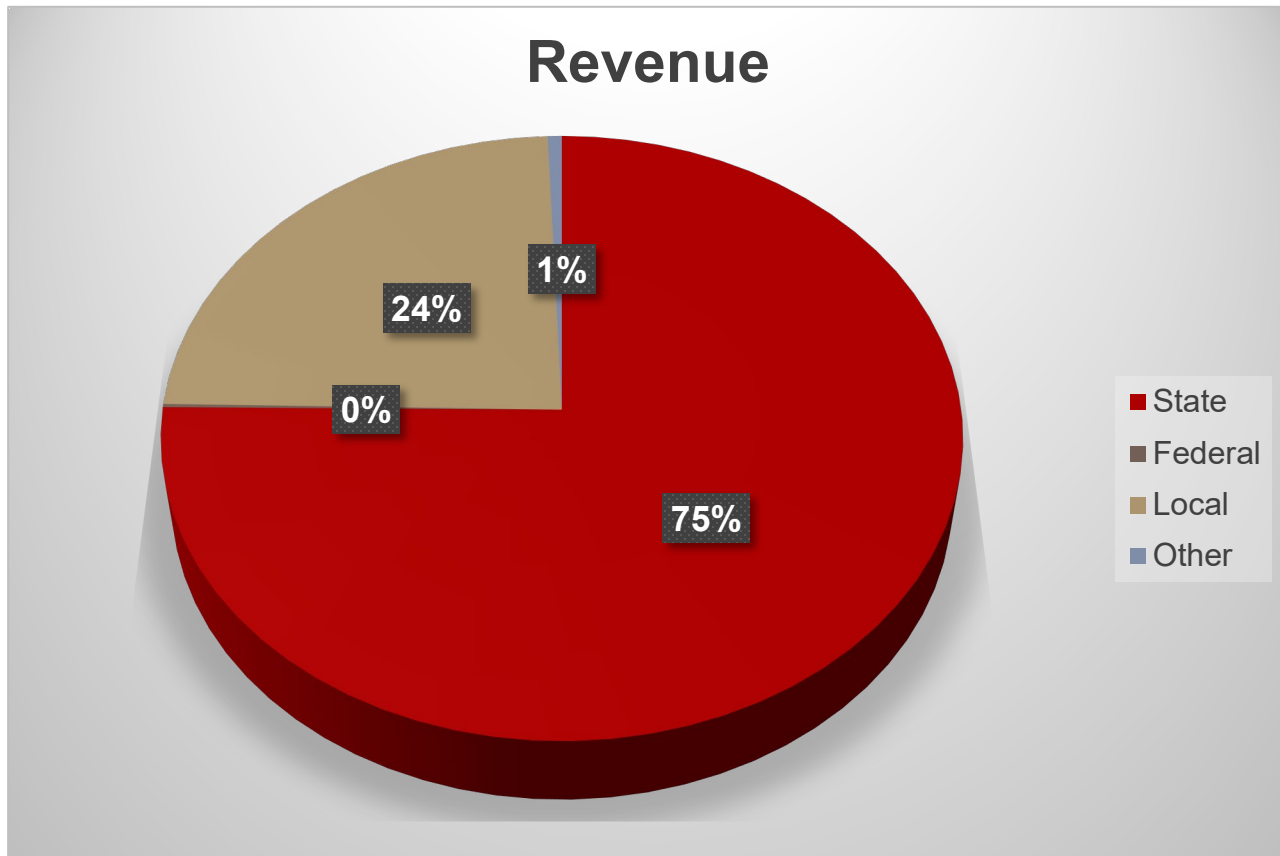


<input type="checkbox"/> General Fund	\$87,805,038
<input type="checkbox"/> State	\$65,973,079
<input type="checkbox"/> Federal	\$ 148,332
<input type="checkbox"/> Local	\$21,141,897
<input type="checkbox"/> Other Revenues & Fund Sources	\$ 541,730

GENERAL FUND



- General operations of the local school district.

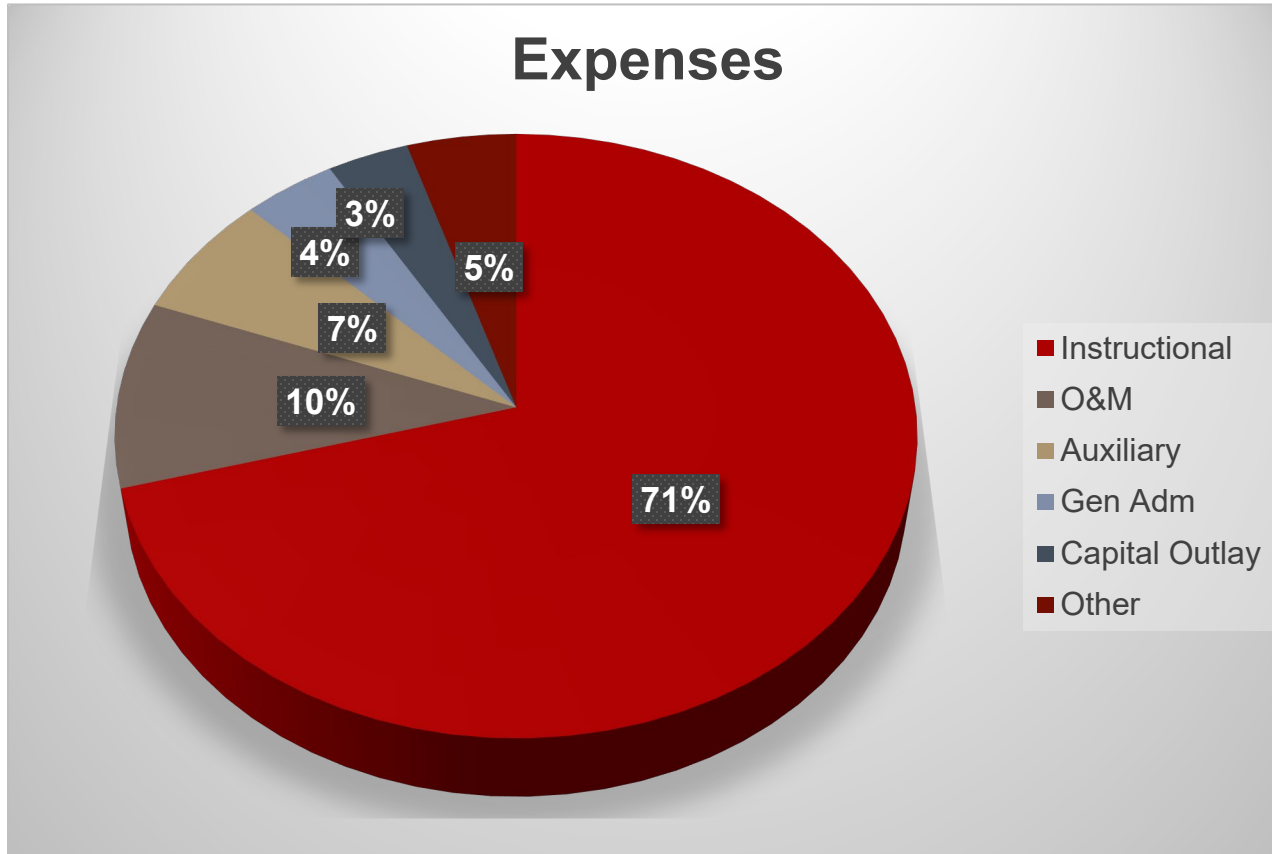


Expenditures by Function



∞ Instructional	\$68,703,564
∞ Operations (O&M)	\$ 9,712,199
∞ Auxiliary	\$ 6,495,468
∞ General Administrative	\$ 4,006,950
∞ Capital Outlay	\$ 3,500,000
∞ Debt Service	
∞ Other Expenditures	<u>\$ 4,692,811</u>
	\$97,110,992

Proposed Budget General Fund Operating Expenditures & Other Fund Uses For the year ended September 30, 2025



PROPOSED TOTAL FUND EQUITY GENERAL FUND FY 2025



Total Revenues & Other Fund Sources	\$87,805,038
Total Expenditures & Other Fund Uses	\$97,110,992

Excess of Revenues Over (Under) Expenditures	\$(9,305,954)
Fund Balance Beginning of the Year	\$49,821,974

Fund Balance	\$ 40,516,020
--------------	---------------

Unreserved Fund Balance - End of the Year	\$40,516,020
--	---------------------

SPECIAL REVENUES



- ☞ Federal programs and funds designated for a specific purpose, e.g. Title I, Title II, Title IV, Perkins and CNP. Also includes Local School Public Funds.

SPECIAL REVENUE FUNDS PROPOSED BUDGETED REVENUES FY 2025



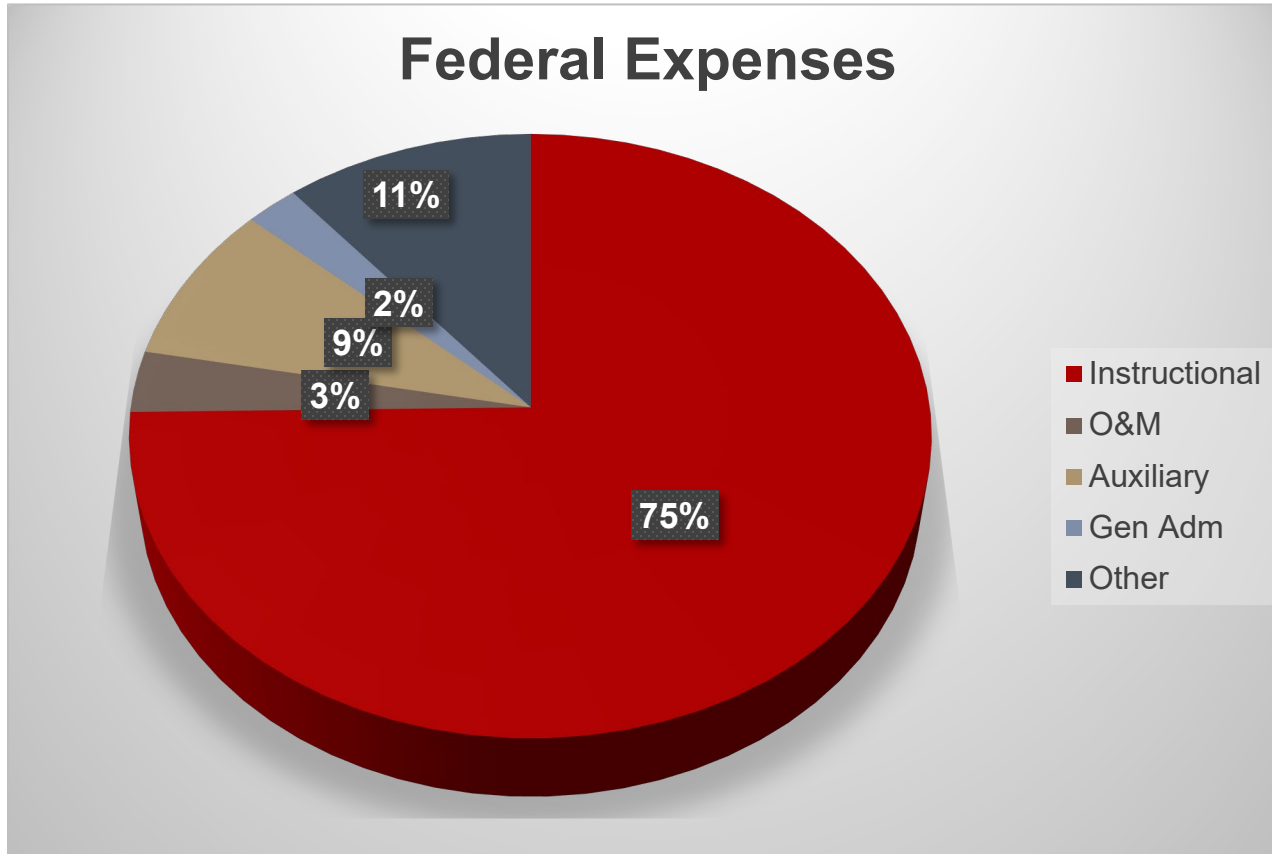
<input type="checkbox"/> Special Revenue Fund	\$17,002,892
<input type="checkbox"/> State	\$ 75,000
<input type="checkbox"/> Federal	\$10,533,389
<input type="checkbox"/> Local	\$ 3,320,072
<input type="checkbox"/> Other Revenues & Fund Sources	\$ 3,074,431

Special revenue funds included in the budget are comprised of federal funds that have specific guidelines and limitations on the expenditure of these funds. Local school public funds are also included in this group.

Proposed Special Revenue Expenditures

Expenditures	Special Revenue
Instructional Services	\$5,897,045.00
Instructional Support	\$963,986.00
Oper. & Maintenance	\$300,740.00
Auxiliary Services	\$7,882,048.00
Gen Adm Services	\$215,860.00
Capital Outlay	\$0.00
Debt Services	\$0.00
Other Expenses	\$1,012,035.00
Total	\$16,271,714.00

Proposed Budgeted Special Revenue Fund Operating Expenditures & Other Fund Uses For the year ended September 30, 2025



Bond Debt



∞ CAPITAL PURCHASE/CONSTRUCTION FROM STATE (FUND SOURCE 2120) \$2,601,390.00

∞ 2015 BOND PRINCIPAL	\$1,230,000.00*
∞ 2015 BOND INTEREST	\$ 234,550.00
∞ 2018 BOND INTEREST	\$ 166,200.00
∞ QSCB INTEREST	\$ 21,775.20
∞ 2008 BOND PRINCIPAL	\$ 294,279.69
∞ 2008 BOND INTEREST	\$ 43,001.50
∞ 2021 PKS INTEREST	\$1,023,600.00

*using portion of sfund 2120 and the K12 grant

Bond Debt



∞ FLEET RENEWAL FROM STATE (FUND SOURCE 1320) \$841,491.00

∞ 2018 BOND PRINCIPAL \$155,000.00

∞ 2018 BOND INTEREST \$19,050.00

∞ 2021 BOND PRINCIPAL \$320,000.00

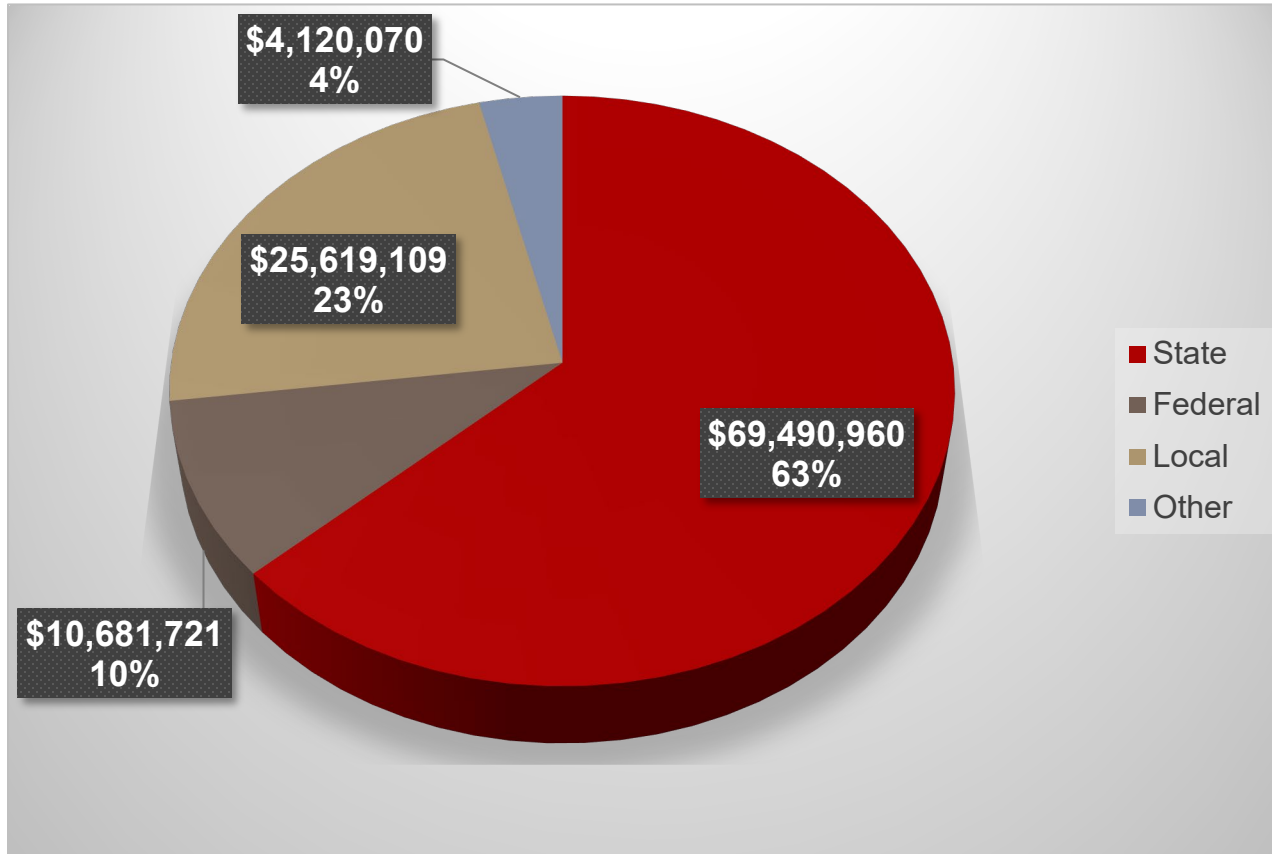
∞ 2021 BOND INTEREST \$ 118,200.00

Local Revenues

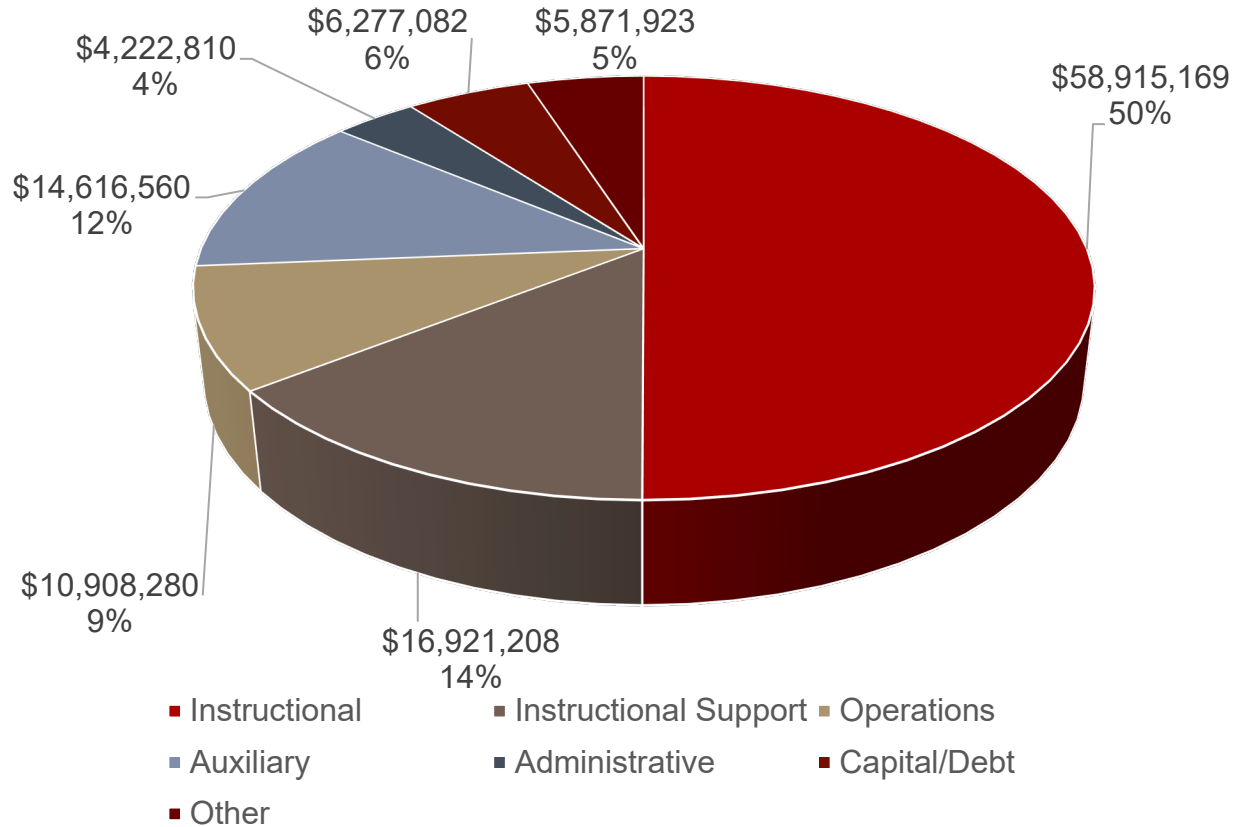


- ∞ Total budgeted \$21,414,529
- ∞ Allocations of Local Revenues:
 - ∞ State foundation \$10,060,060
 - ∞ Capital match \$439,295
 - ∞ CNP pass thru \$2,331,048
 - ∞ Bond debt not covered by Public School Fund (PSF)
 - ∞ Special Ed Maintenance of Effort
 - ∞ PreK matching funds
 - ∞ Coaching Supplements
 - ∞ Central Office

Proposed Budgeted Revenues for all Fund Sources For the year ended September 30, 2025



Proposed Budgeted Expenses for all Fund Sources For the year ended September 30, 2025



Budget Challenges

- ❑ Student enrollment decrease will have a devastating effect on the financial stability of the District. This affects our state foundation program funding. Units will decrease and, thusly, our appropriation. Won't know the outcome of student counts until after the 20 day.
- ❑ Federal funding utilized to support teacher units in Autaugaville and Billingsley due to lack of earned units to support the K12 schools.
- ❑ Federal revenues that help support our classrooms are decreasing as a result of ADM decreases and federal funding decreases. This affects our ability to conduct/provide professional development for teachers, teacher units, and services.
- ❑ Current funding is not adequate to meet the demands (i.e. Instructional Programming, Building Renovations, Pre-K, & At-Risk Programs, Deferred Maintenance, etc.).

Budget Challenges

- ❑ Utilizing teachers units to ensure each school has a full time Assistant Principal and Counselor. Not all schools earn those positions.
- ❑ Increase in special education population does not equate to the funds currently received. Additional support staff needed without adequate funding resulting in the use of local revenues.
- ❑ How to maintain additional summer programs and provide the additional instructional tools after utilizing CARES/ESSER money.
- ❑ Instructional materials and software will have to be reviewed and a reduction in variety of offerings will be necessary after 2025 due to ending of ESSER funds.
- ❑ Required training to implement state issued curriculum without sufficient funding.

Budget Challenges

- ❑ Current technology infrastructure needs to be constantly updated to maintain adequate support for staff and students.
- ❑ A small support staff for maintenance and technology serving a district of this size requires use of outside contract services.
- ❑ Child Nutrition Program CEP program (all eat free) affects the federal funding. Could require additional services to be provided to schools depending on poverty rates. Adjusted schools that receive Title funds and the combination of CEP and decreased ADM decreased our SPED federal.
- ❑ Administrative support staff (Assistant Principals) on Teacher salary schedule without those positions being funded or fully funded.
- ❑ Second Chance program is majority locally funded with only three staff members funded under the State At Risk program.

Budget Challenges

- ❑ First year of AVA (virtual school) salaries and benefits not covered by the state.
- ❑ Local revenues having to absorb central office salaries and benefits.
- ❑ Funds received from the state for capital projects are absorbed solely by bond debt.
- ❑ Funds received from the state for bus renewal are absorbed solely by bond debt.
- ❑ Local revenues are allocated to bond debt, required state match, CNP pass thru, SPED maintenance of effort, therefore cannot build up adequate reserves for renovations, upgrades, or infrastructure.

Questions & Answers