



# PROPOSED BUDGET FISCAL YEAR 2024

CONECUH COUNTY SCHOOLS

# Purpose

- ▶ Accountability
- ▶ Public Awareness
- ▶ Public Information
- ▶ Public Input
- ▶ Public Support

# Requirements for Budget Hearing

- ▶ Hold at least two open public hearings
- ▶ Held during a scheduled board meeting
- ▶ Time and place convenient for the public
- ▶ Public notice of the date and time of each hearing
- ▶ Provide standard budget reports

# Information Requirements

- ▶ Total resources available to the LEA from all funding and revenue sources
- ▶ Total proposed expenditures by school and total for LEA

# Information Requirements

- ▶ Proposed expenditures by category or function
- ▶ Operating resources earned by school for Foundation Program

# Information Requirements

- ▶ Projected enrollment by school and district totals
- ▶ Staffing plan for each school, broken down by positions and funding

# Things to Know About Our System

The diagram consists of three overlapping circles arranged horizontally. The leftmost circle is orange and contains the word 'Mission'. The middle circle is black and contains the word 'Motto'. The rightmost circle is orange and contains the word 'Vision'. The circles overlap in the center, creating a dark orange/black intersection.

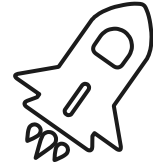
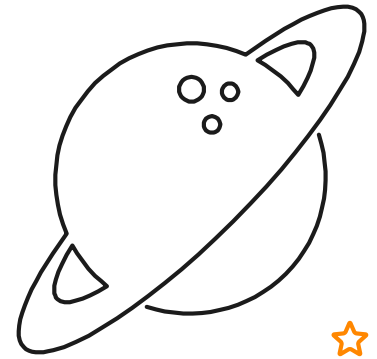
**Mission**

**Motto**

**Vision**



To create a culture of confident, diverse, and innovative learners in high-quality educational settings. We will advance forward and move higher toward a climate that encourages continuous growth and prepares learners to reach their fullest potential to excel in college, career, and life.



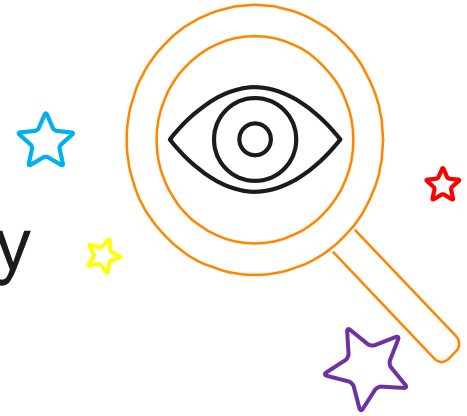
# MISSION







To inspire a community of learners by unlocking their unlimited potential to discover, grow, and lead the future.

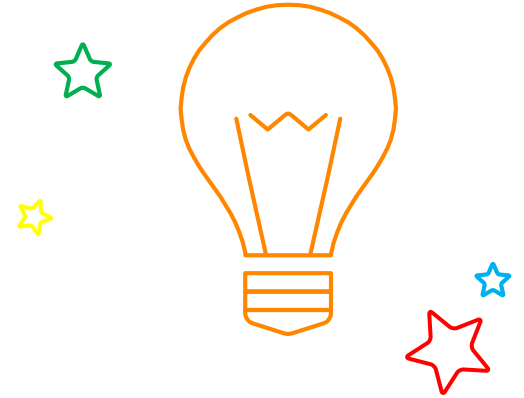


# VISION





Making It Happen!



MOTTO



# Budget Process

- ▶ The budgeting process begins in the Spring of each year with school and department staffing meeting.
- ▶ Each principal and department head meets with a team of district administrators to collaboratively determine staffing for the upcoming school year.

## Budget Process

- ▶ Principals and department heads submit a request for non-payroll expenditures for their school/area.
- ▶ Budgets for Federal Programs are completed with the principals during the summer as funding information becomes available.

# Budget Objectives

- ▶ Fund and Protect the classroom
- ▶ Control expenses
  - ▶ Essential budget requests only
  - ▶ Justify request

# Budget Objectives

- ▶ Plan for possible reduction in funds
  - ▶ Essential budget request only
  - ▶ Justify request
  - ▶ Maintain cash reserve

## What is the Foundation Program?

- ▶ Funding program to ensure educational opportunity in each school district.
  - Every student in Alabama has an adequate educational opportunity.

## What is the Foundation Program?

- Requires a level of local tax support for each school district.
- State funds are distributed in an equitable manner (ability to pay).



## What is the Foundation Program?

- ▶ The Foundation Program is the state funding mechanism for K-12 school districts in Alabama.
- ▶ The program provides a funding formula for the allocation of funds for
  - ▶ Teacher Units

## What is the Foundation Program?

- ▶ Instructional Support Units (principals, assistant principals, counselors, librarians)
- ▶ OCE- Support Personnel (aides, custodians, etc.)
- ▶ CIS Funds– textbooks, instructional supplies, professional development, technology

## What is the Foundation Program?

- ▶ Additionally, all school districts are required to contribute local effort equivalent to the value of 10 mills of local district property tax for its share of the cost of the Foundation Program.

## How Does the Foundation Program Work?

- ▶ Foundation dollars are earned based on the average enrollment for the 20 days after Labor Day for the previous school year (ADM).
- ▶ A state salary matrix is used to calculate the dollar allocation for earned teacher and certified support units.

## How Does the Foundation Program Work?

- ▶ Teacher units are earned by school by grade using funding divisors

▶ K-3	14.25	7-8	19.70
▶ 4-6	20.06	9-12	17.95
- ▶ Additional funds are earned for non-certified support units (OCE)

## How Does the Foundation Program Work?

- ▶ Allocation also includes funds for classroom instructional supplies (CIS )
- ▶ The total state allocation is reduced by the value of 10 mills of local district property tax

# Foundation Program Participation Requirements

- ▶ Required Match for Foundation Program  
Local Tax Receipts of 10 Mills or  
**Equivalent (FY 2024 - \$1,515,750)**
- ▶ Required Match for Capital Project Fund  
**Local Match (FY 2024 - \$75,739)**

# Foundation Program Participation Requirements

- ▶ Minimum 180 Day School Term
- ▶ 100% of Salary Schedule



# Employee Benefits

	<u>Rates</u>
▶ Retirement	
▶ Tier 1	12.59%
▶ Tier 2	11.57%
▶ Social Security	6.20%
▶ Medicare	1.45%
▶ Unemployment Compensation	0.02%
▶ Medical Insurance	\$9,600/yr.

# Employee Benefits

- ▶ Leave Allocations
  - ▶ Personal Leave      ▶ State 2 days
  - ▶ Sick Leave            5 days

# Federal Revenues

- ▶ Federal Entitlement Programs – programs that have specific guidelines and limitations on the expenditure of these funds.
  - ▶ Title I
  - ▶ Title II
  - ▶ IDEA B
  - ▶ USDA- Child Nutrition Program
  - ▶ Federal Vocational
  - ▶ ESSER I, II, & III
  
- ▶ Most of these programs are used to supplement state and local revenues. Cannot be used to supplant.

## Local Revenues Sources

- ▶ Local revenue is used to supplement the Foundation Program funding.
  - Additional Teaching Units
  - Enhance Curriculum Programs
  - Capital Improvements/Debt Service
  - Operations/Maintenance
  - Administrative Cost

## Local Revenues Sources

- ▶ Property Taxes
- ▶ Sales Tax
- ▶ Oil Tax
- ▶ Alcohol Tax
- ▶ Tobacco Tax

# Areas That Cost Systems Additional Dollars



## Areas That Cost Systems Local Dollars

- ▶ Locally Funded Teachers
- ▶ Special Education
- ▶ Transportation
- ▶ Construction and Renovation Projects
- ▶ Board Office Staff
- ▶ Extended Contracts
- ▶ Matching Grant Funds
- ▶ Athletics

# Fiscal Year 2024 Budget

<https://bit.ly/2024ccsbud1>

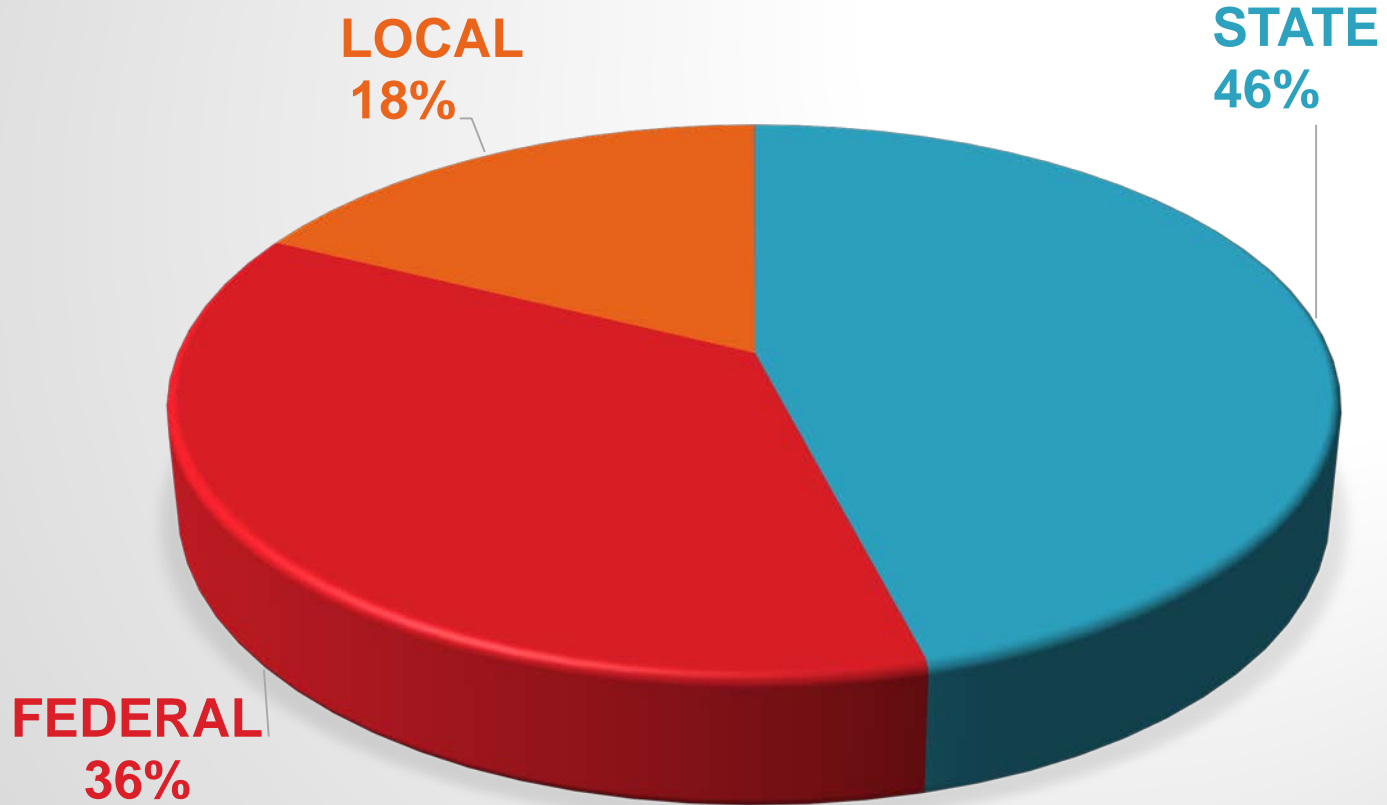




# Budget Summary

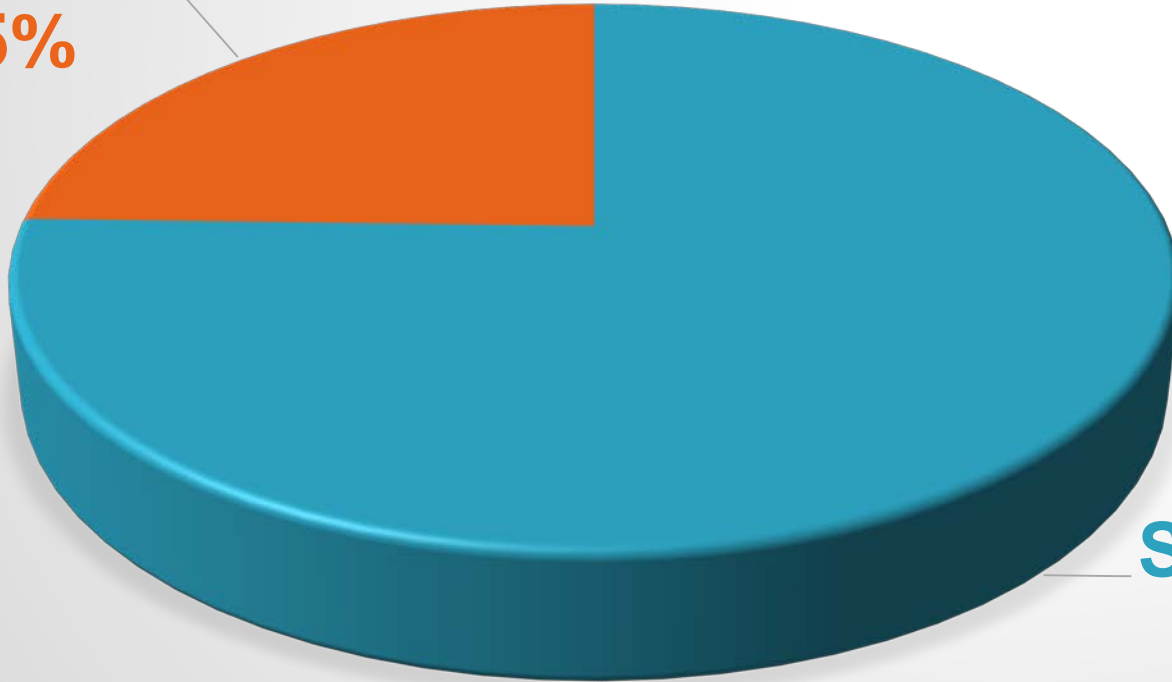
<b>TOTAL REVENUES</b>	<b>28,693,088</b>
STATE	13,187,566
FEDERAL	10,435,095
LOCAL	5,064,427
OTHER	6,000

# Total Budget Revenues



# General Fund Budget Revenues

**LOCAL**  
**25%**



**STATE**  
**75%**

# State Revenues

<u>REVENUES</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>Diff.</u>
Foundation Program	9,462,291	10,314,624	-852,333
School Nurses Program	175,608	145,718	29,890
Technology Coordinator	68,327	66,839	1,488
Career Tech O & M	17,906	17,790	116
Transportation – Operations	1,372,808	1,287,670	85,138
Trans. – Fleet Renewal	128,877	189,525	-60,648
At Risk	49,548	47,510	2,038
PSF- Capital Outlay	397,798	462,208	-64,410
Total	11,673,163	12,531,884	-858,721

# State Department of Education

## FY 2024 Foundation Program

	FY 2024	FY 2023	Change
System ADM	1,361.90	1,372.60	-10.70
<b>Foundation Program Units</b>			
Teachers	78.17	78.97	-0.80
Principals	7.00	7.00	0
Assistant Principals	1.00	1.00	0
Counselors	4.50	4.50	0
Librarians	5.00	5.00	0
Career Tech Directors	1.00	1.00	0
Career Tech Counselors	1.00	1.00	0
<b>Total Units</b>	<b>97.67</b>	<b>98.47</b>	<b>-0.80</b>

# Local Match Foundation Program

	<u>FY 2024</u>	<u>FY 2023</u>	<u>Diff.</u>
Foundation Program	1,515,750	316,340	1,199,410
PSF- Capital Outlay	75,739	16,585	59,154

# 2024 Foundation Program

State Funds	\$9,462,291
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Local Match	<u>\$1,515,750</u>
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Total	\$10,978,041
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# Federal Revenues

<u>REVENUES</u>	<u>FY 2024</u>	<u>FY 2023</u>	<u>Diff.</u>
IDEA, PartB	473,895	464,979	8,916
IDEA PreSchool, Part B	16,898	17,202	-304
Carl D. Perkins Grant	36,248	45,175	-8,927
Title I, Part A	1,041,270	1,097,992	-56,722
Title II, Part A	108,963	125,122	-16,159
Title IV	86,158	84,402	1,756
Title V, Part A	45,191	46,580	-1,389
Total	1,808,623	1,881,452	-72,829

\* IDEA- Individuals with Disabilities Education Act

\* Perkins Grant – Career Tech Education



# Federal Response to Covid

<u>Federal Revenues</u>	<u>Allocation</u>
ARPA– ESSER III	8,755,962
ARPA– IDEA,Part B	90,061
ARPA– IDEA PreSchool, Part B	7,092
Total	<u>8,853,115</u>

\* ESSER- Elementary and Secondary School Emergency Relief

\* ARPA- American Rescue Plan Act

# Anticipated Local Revenues

Property Tax	1,675,750
Sales Tax	927,930
Oil Tax	1,000,000
Tobacco Tax	70,000
Alcohol Tax	40,000
Total	3,713,680

# Budget Summary

<b>TOTAL EXPENDITURES</b>	<b>28,660,934</b>
INSTRUCTIONAL	11,413,845
INSTRUCTIONAL SUPPORT	4,780,599
OPERATIONS & MAINTENANCE	1,391,344
AUXILIARY	2,977,407
GENERAL ADMINISTRATIVE	2,042,966
CAPITAL OUTLAY	4,687,540
DEBT	402,930
OTHER EXPENDITURES	964,303

# Instructional Services

- Instructional activities dealing with the direct interaction between teachers and students

40%

\$11,413,845

# Instructional Support Services

- Services or activities to facilitate and enhance instruction
  - Student Support Services
  - Instructional Staff Support
  - School Administrative Services

17%

\$4,780,599

# Operations & Maintenance Services

■ Activities concerned with keeping the buildings open, comfortable and safe for use and keeping the grounds, buildings, and major equipment in effective working condition and good state of repair .

- Security Services
- Building Services
- Grounds Services
- Equipment & Vehicle Services

**5%**

**\$1,391,344**

# Auxiliary Services

- Activities or services functioning in a subsidiary capacity and lending assistance to the educational process .
  - Student Transportation Services
  - Child Nutrition

10%

\$2,977,407

# General Administrative Services

- Activities involved with establishing and administering policy for operating the school system.

7%

\$2,042,966



# General Administrative Services

- ▶ Board of Education Services
- ▶ General Board of Education Services
- ▶ Executive Administrative Services
- ▶ Superintendent and Area Administrators
- ▶ Business Support Services
- ▶ Fiscal Operation Services
- ▶ System-Wide Support Services
- ▶ Information Services
- ▶ Central Office Services
- ▶ Technology Services

# Capital Outlay-Real Property

- Activities concerned with acquiring land and buildings, land and building improvements, building additions and construction, architecture and engineering services.
  - Site Acquisition and Improvements
  - Building Acquisition and Improvements

16%

\$4,687,540

# Debt Service-Long Term Debt

- Activities involved in servicing the long term debt(s) of the school system including payments of principal and interest.
  - Bonds and Warrants
  - Notes
  - Lease Purchasing Agreements

1%

\$402,930

# Other Expenditures

- Activities involving the operations of programs other than those normally considered “day school.”
  - Adult/Continuing Education
  - Adult Ed., Community Ed., Extended Day, Preschool
  - Non-Public School Programs
  - Community Services

3%

\$964,303

# Other Fund Uses

## Interfund Operating Transfers Out

- Other outlays of funds that are not classified as actual expenditures but still require budgetary or accounting control.
- Transactions which withdraw money from one fund source and place it into another.

**\$60,000**

# Budget Summary General Fund

- For 2024, we have a Surplus Budget

Beginning Fund Balance, 10/01/2023	\$	5,500,000.00
Operating Revenue & Other Sources	\$	16,900,197.95
Operating Expenses & Other Uses	\$	16,682,238.00
Excess (Deficit)	\$	217,959.95
Ending Fund Balance, 09/30/24	\$	5,717,959.95
Projected Operating Reserve		4.11 Months

# THANKS!

**Any questions or comments?**

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