

Autauga County Board of Education

FY 2025 Budget Hearing
September 9, 2024



Autauga County Schools

FISCAL YEAR 2025

PROPOSED OPERATING BUDGET

Mr. Lyman Woodfin, Superintendent

Lesley Poe, Chief Financial Officer



BUDGET PROCESS



- ❑ **The budget process is interactive and inclusive.**
 - ❑ Department heads have input in the preparation of their respective budgets.
 - ❑ District is required to hold two public hearings (Monday, September 9th and Thursday, September 12th).
 - ❑ Board members and employees routinely make suggestions that are considered for implementation.
 - ❑ Board members must approve the budget.

BUDGET CONSTRAINTS AND GUIDELINES



- While preparing the budget, consideration was given to accommodate guidelines enacted by the following agencies:
 - Alabama State Department of Education
 - Alabama State Legislature
 - U. S. Department of Education
 - AdvancED



BUDGET CONSTRAINTS AND GUIDELINES (cont.)



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- Some funds that are available require local matches in order to receive funds.
 - Foundation Program Local Match -
\$10,060,060
 - Capital Purchase Local Match -
\$439,295



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.

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

What is the Foundation Program?



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

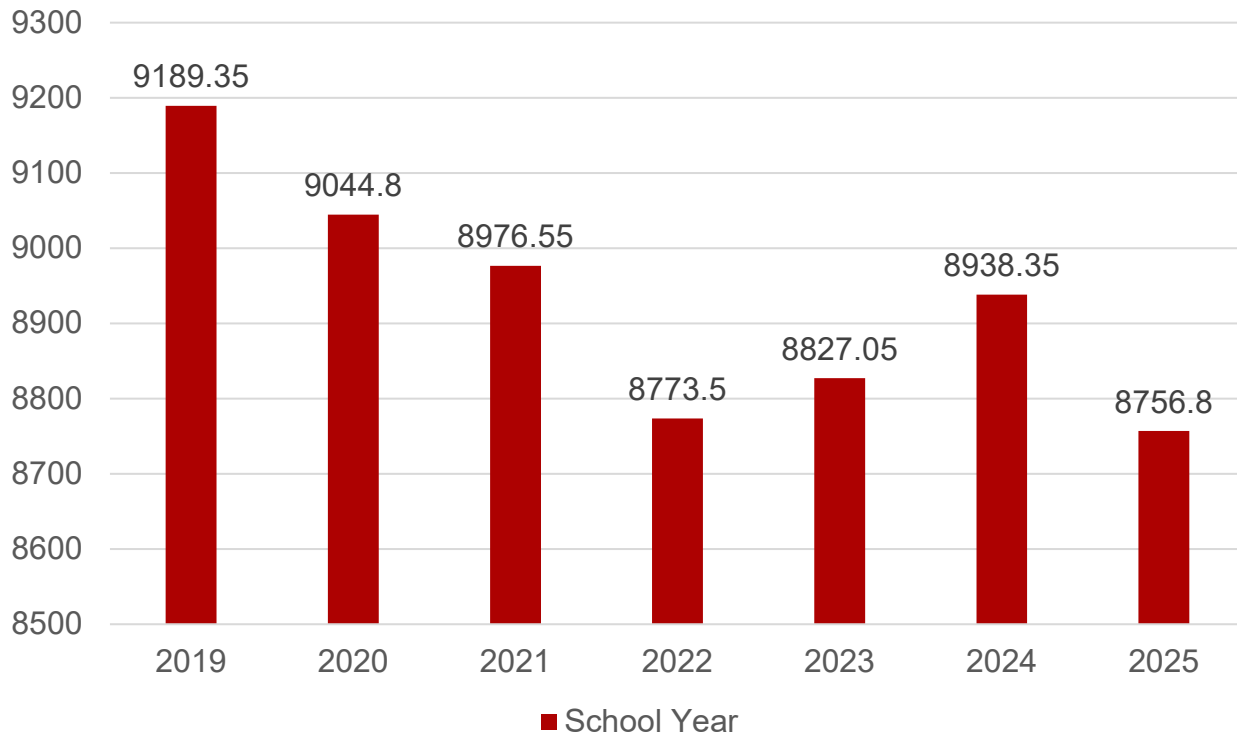


- ∞ Foundation dollars are earned based on the average enrollment for the 20 days after Labor Day for the previous school year (Average Daily Membership - ADM).
- ∞ Teacher units are earned by school by grade using funding divisors (FY25)
 - ∞ K-3 14.25
 - ∞ 4-6 20.06
 - ∞ 7-8 19.70
 - ∞ 9-12 17.95

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



Alabama Department of Education

FY2025 Summary of Teacher Type

FY 2025 ENACTED

Autauga County

001

School Name	Total Instructional Support Units Earned	Total Teacher Units Earned	Regular Education Teachers	* Total Special Education Teachers	* Total Career Tech Teachers
Autauga County Board Of Education	3.00	0.00	0.00	0.00	0.00
Autaugaville School	3.00	13.54	10.33	1.69	1.52
Billingsley High School	4.50	34.30	26.26	4.29	3.75
Marbury High School	4.50	32.30	17.60	4.04	10.66
Marbury Middle School	4.00	22.33	17.93	2.79	1.61
Pine Level Elementary School	4.50	57.65	50.44	7.21	0.00
Prattville Elementary School	3.50	34.04	29.79	4.25	0.00
Daniel Pratt Elementary School	5.50	62.83	54.98	7.85	0.00
Prattville Intermediate School	4.50	28.63	25.05	3.58	0.00
Prattville Junior High School	5.50	48.96	37.77	6.12	5.07
Prattville Kindergarten School	3.00	27.92	24.43	3.49	0.00
Prattville High School	9.50	102.12	55.65	12.77	33.70
Prattville Primary School	3.50	45.57	39.87	5.70	0.00
Totals:	58.50	510.19	390.10	63.78	56.31

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



- ∞ General operations of the local school district, e.g. State Funds, Property Taxes and Local Appropriations
- ∞ School personnel salaries and benefits
- ∞ Classroom instructional supply funds (CIS)



GENERAL FUND PROPOSED BUDGETED REVENUES FY 2025

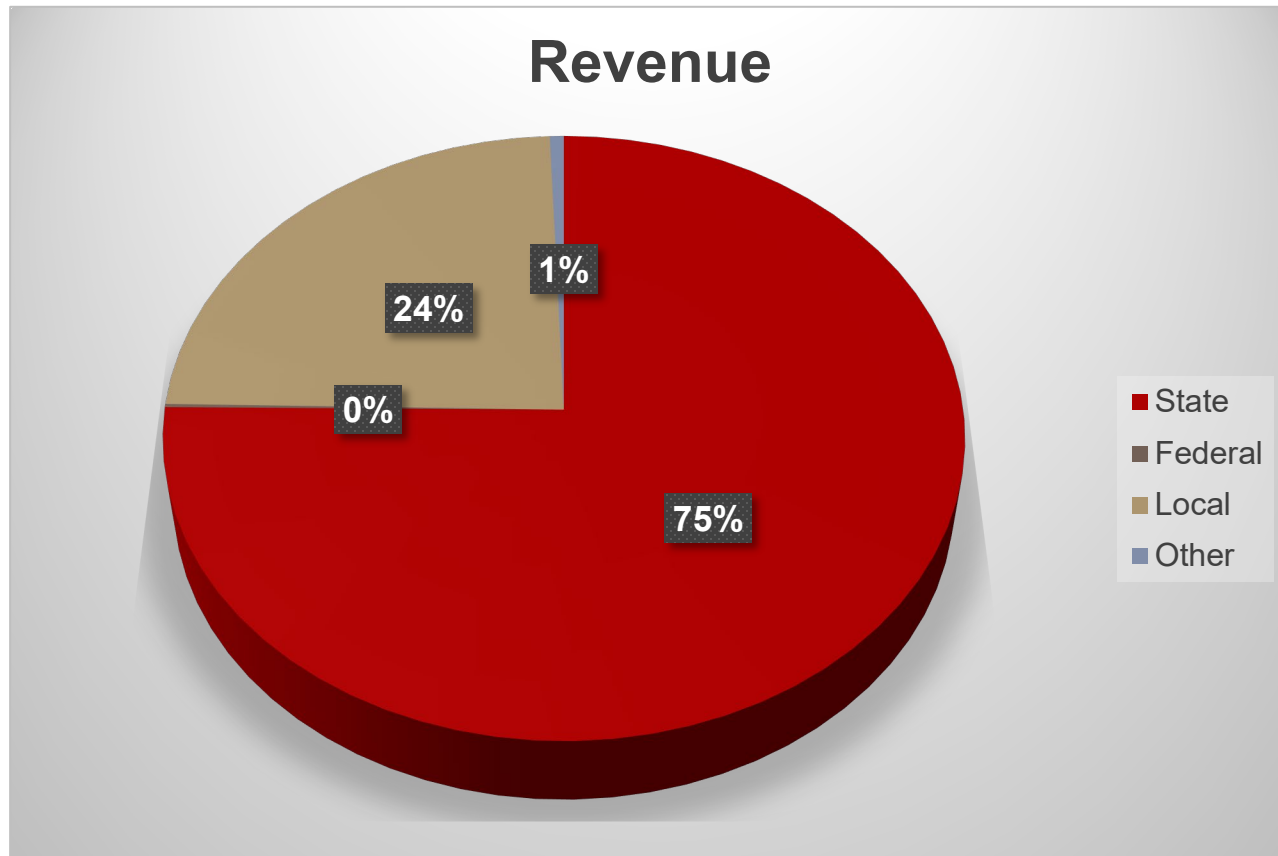


<input type="checkbox"/> General Fund	\$87,805,038
<input type="checkbox"/> State	\$65,973,079
<input type="checkbox"/> Federal	\$ 148,332
<input type="checkbox"/> Local	\$21,141,897
<input type="checkbox"/> Other Revenues & Fund Sources	\$ 541,730

GENERAL FUND



- General operations of the local school district.



GENERAL FUND

PROPOSED REVENUES & OTHER FUND SOURCES

FY 2025



<input type="checkbox"/> TOTAL FEDERAL REVENUES		\$ 148,332
<input type="checkbox"/> Impact Aide	\$ 65,550	
<input type="checkbox"/> ROTC	\$ 80,462	
<input type="checkbox"/> SSA Determination	\$ 2,320	
<input type="checkbox"/> LOCAL REVENUES*		\$ 21,141,897
<input type="checkbox"/> Property Taxes	\$ 10,270,060	
<input type="checkbox"/> Sales & Uses Taxes	\$ 10,473,000	
<input type="checkbox"/> Other (interest, Medicaid outreach, rentals, other local)	\$ 398,837	
<input type="checkbox"/> OTHER REVENUES & OTHER FUND SOURCES		\$541,730
<input type="checkbox"/> Misc. Revenues	\$ 25,000	
<input type="checkbox"/> Indirect Cost	\$ 319,678	
<input type="checkbox"/> Extra-Curricular Transportation	\$ 197,052	

*Please note that \$10,060,060 will be applied toward the local match (Foundation). Debt payments are supported with local.

FUNCTIONAL EXPENDITURE AREAS



The Eight Functional Areas of Expenditures:

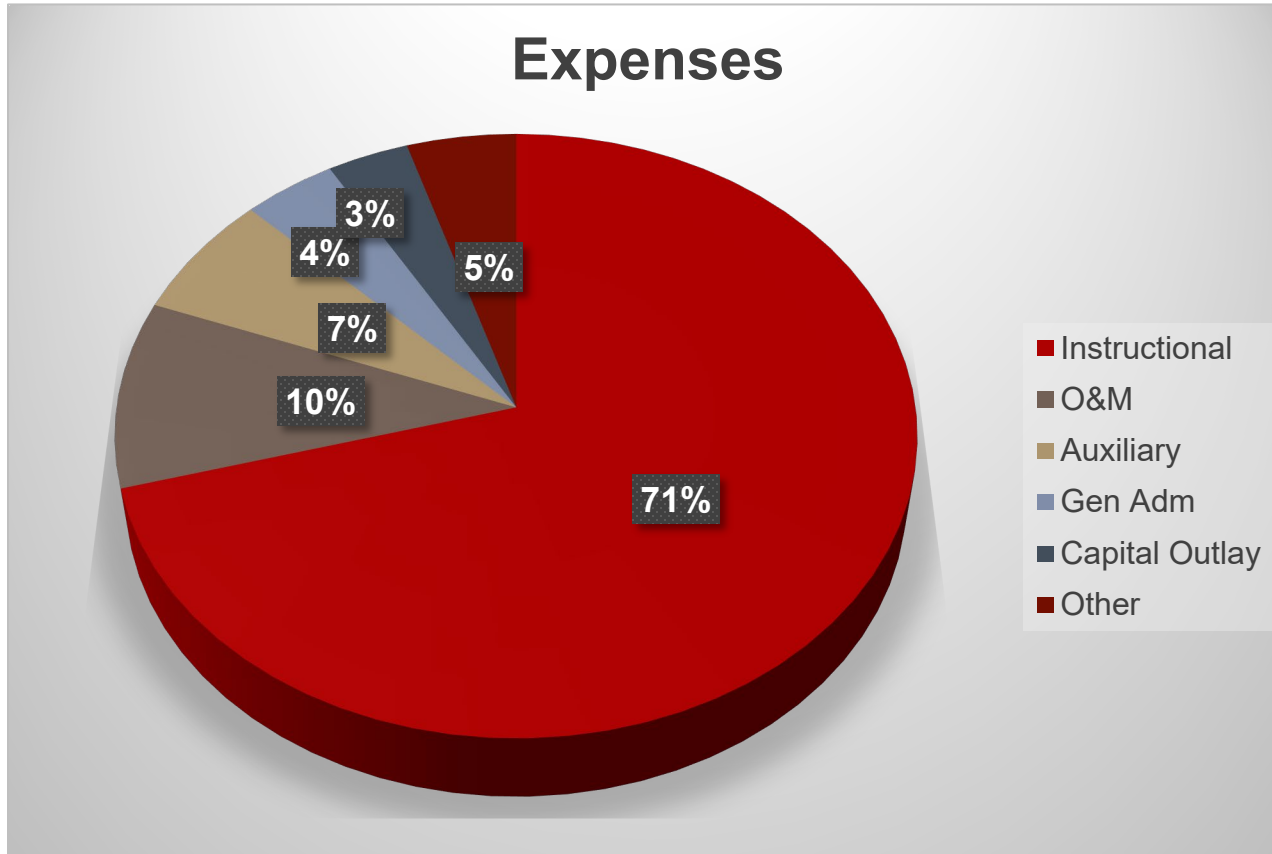
- ❑ **Instructional Services**– activities directly with the interaction between teachers and students
- ❑ **Instructional Support Services**– activities providing supervision and/or support to facilitate instruction
- ❑ **Operation & Maintenance**– activities concerned with keeping the physical plant open, comfortable and safe, and maintaining the grounds, buildings and major equipment
- ❑ **Auxiliary Services**– activities of a subsidiary capacity and lending assistance to the educational process
- ❑ **General Administrative Services** – activities concerned with establishing and administering policy for operations
- ❑ **Capital Outlay** – activities of acquiring land, buildings, improvements, construction, architecture and engineering
- ❑ **Debt Services** – activities involved in servicing the long term debt(s) of the school system
- ❑ **Other Expenditures** – activities of programs other than those normally considered “day school”

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 GENERAL FUND BUDGET COMPARISON OF SALARIES & BENEFITS



Expenditure Categories	FY 2025 Budgeted Salaries & Benefits	FY 2024 Budgeted Salaries & Benefits	Difference
Instructional	62,630,567.00	59,157,993.00	3,472,574.00
Oper & Maintenance	2,810,068.00	2,745,323.00	64,745.00
Auxiliary Services	5,529,417.00	5,139,728.00	389,689.00
Administrative	2,718,665.00	2,201,149.00	517,516.00
Other	1,467,707.00	1,353,180.00	114,527.00
Total	75,156,424.00	70,597,373.00	4,559,051.00

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
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Unreserved Fund Balance - End of the Year	\$40,516,020
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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 Schedule of Federal Source Revenues

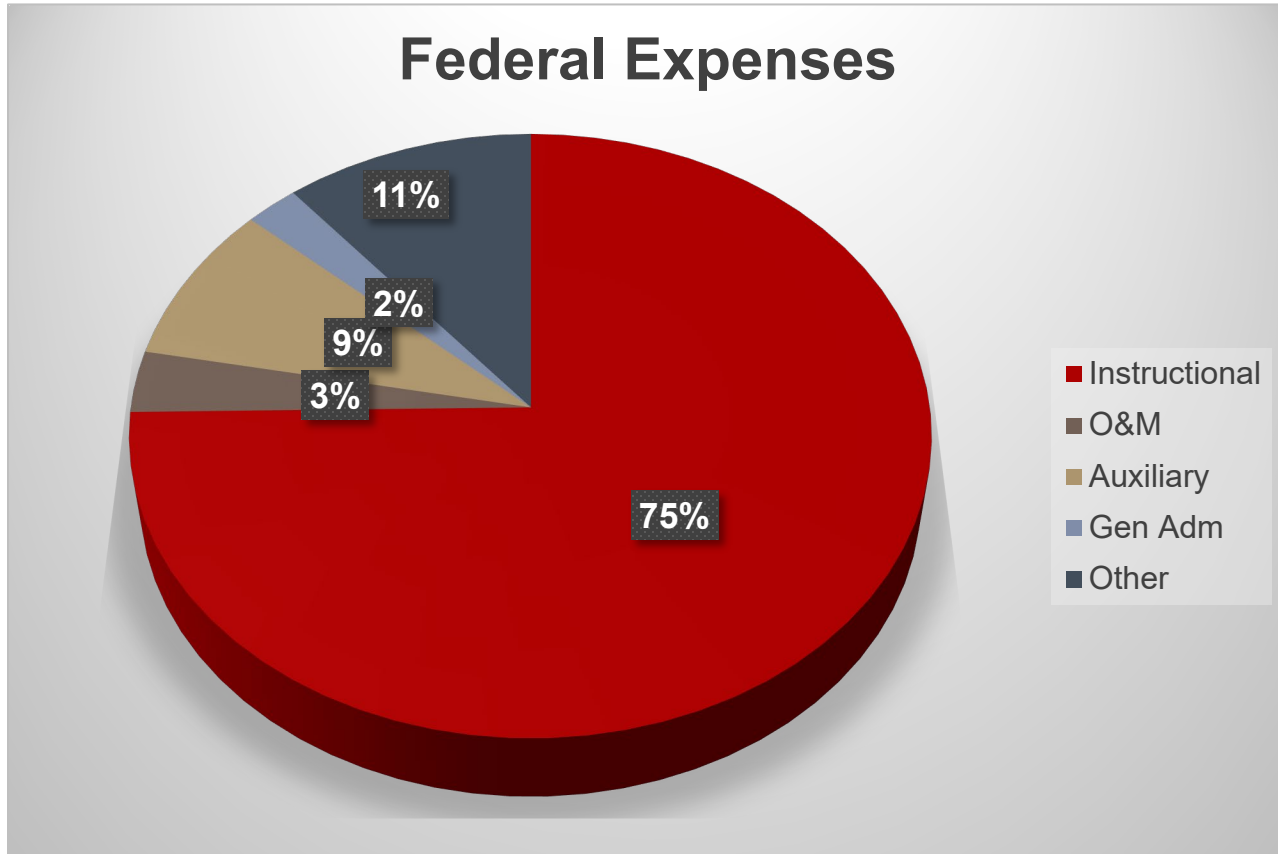


Federal Program	FY 2025	FY 2024	Change
Title I	\$2,242,198.00	\$2,155,001.00	\$87,197.00
Title II	\$370,323.00	\$366,231.00	\$4,092.00
Title IV	\$164,362.00	\$162,827.00	\$1,535.00
Stronger Connections	\$199,149.00	\$199,149.00	\$0.00
Perkins	\$134,154.00	\$131,286.00	\$2,868.00
IDEA Part B	\$2,204,552.00	\$2,236,325.00	-\$31,773.00
IDEA Preschool	\$40,801.00	\$40,810.00	-\$9.00
Other (CNP, special grants etc)	\$5,177,850.00	\$5,516,000.00	-\$338,150.00
	\$10,533,389.00	\$11,703,598.00	-\$1,170,209.00

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



**PROPOSED TOTAL FUND EQUITY
SPECIAL REVENUE FUND
FY 2025**



Total Revenues & Other Fund Sources	\$17,002,892
Total Expenditures & Other Fund Uses	\$16,271,714

Excess of Revenues Over (Under) Expenditures	\$ 731,178
Fund Balance Beginning of the Year	\$ 3,224,181

Fund Balance - End of the Year	\$ 3,955,359
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DEBT SERVICE



- ☞ Debt related to construction, infrastructure, and purchases such as furniture/equipment, vehicles, buses, equipment etc.

Bond Debt



∞ Use State Capital Funds (2120) to pay for bond debt related to construction.

∞ \$2,601,390.00

∞ \$1,309,855 2015-2021 bonds

∞ \$380,282.69 2008 bond

∞ \$21,775.00 QSCB

∞ Use Fleet Renewal Funds (1320) to pay for bond debt related to bus purchases.

∞ \$841,491.00

Bonds



- ∞ 2008 bond: old state related bond for capital repairs
- ∞ QSCB(2010):old state bond for capital repairs
- ∞ 2015 bond: capital outlay/roof projects
- ∞ 2018 bond: bus purchases, roof repairs, additions to schools
- ∞ 2021 bond: Kindergarten school and bus purchases

Bonds



- ∞ **Capital purchase/construction match from general fund (fund source 6111) \$439,295.00 (required by state) to match sfund 2120**
 - ∞ 2015 BOND PRINCIPAL \$439,295.00

Capital K12 grant of 2.5 million used to set up escrow for 2015 bonds. The local match is covering the remaining balance needed to place 2025 and 2026 fiscal year debt into the escrow until callable.

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

Status of Debt



- ∞ **2015 bond** remaining balance as of 9/30/24 \$4,220,000.00.
 - ∞ Will use K12 grant 2.5 million and required match to place in escrow
 - ∞ FY 25 and 26 will be covered pick payments back up in 2027
 - ∞ Date of liquidation: 2028
- ∞ **2017 bond PAID OFF**
- ∞ **2018 bond** remaining balance as of 9/30/24 \$4,790,000.00
 - ∞ Paid with 1320 fleet renewal funds from state and 2120 capital funds from state
 - ∞ Principal payment on roof component until 2029; bus principal on going
 - ∞ Date of liquidation: 2032
- ∞ **2021 bond** remaining balance as of 9/30/24 \$28,545,000.00
 - ∞ Paid with 1320 fleet renewal from state 2120 capital funds from state
 - ∞ Principal payment for construction starts 2033; bus principal on going
 - ∞ Date of liquidation: 2051

PROPOSED TOTAL FUND EQUITY DEBT SERVICE FUND FY 2025



Total Revenues & Other Fund Sources	\$	2,989,132
Total Expenditures & Other Fund Uses	\$	2,777,082

Excess of Revenues Over (Under) Expenditures	\$	212,050
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Fund Balance Beginning of the Year	\$	4,741,626
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Unreserved Fund Balance - End of the Year	\$	4,953,676
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CAPITAL PROJECTS



- ∞ Acquisition or construction of major capital expenditures
- ∞ Prattville Kindergarten School
- ∞ NOTE other capital projects ACBOE is pursuing is utilizing state funds and will be listed in the General Fund budget section

PROPOSED TOTAL FUND EQUITY CAPITAL PROJECTS FUND FY 2025



Total Revenues & Other Fund Sources	\$ 1,618,718
Total Expenditures & Other Fund Uses	\$ 1,088,718

Excess of Revenues Over (Under) Expenditures	\$ 530,000
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Fund Balance Beginning of the Year	\$ 5,193,991
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Unreserved Fund Balance - End of the Year	\$ 5,723,991
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EXPENDABLE TRUST



- ❧ Non-public local school activity monies and assets held in a trustee capacity

Expendable Trust Revenues



- ∞ Local Schools Non Public Funds
 - ∞ Revenues \$496,081
 - ∞ Expenses \$484,526

- ∞ Fund balance estimated ending \$297,985
- ∞ This includes \$222,979 of an annuity we hold for the Elizabeth Steere Scholarship.

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)

Local Revenues / Uses



- ∞ 6001 (taxes such as county use, tags, etc.) \$1,045,035
 - ∞ CNP pass thru, Virtual School supplies, OSR Teacher allocated, Underfunded Reading Coaches (ARI), Transfers to Local Schools to assist with additional pay, Transportation needs in excess of state funding, Driver's Ed and Maintenance vehicles
- ∞ 6111 (1 cent sales tax) \$6,864,969
 - ∞ Board member , Superintendent, CSFO, and all CO directors salaries and benefits. All athletic board paid supplements, all centralized support personnel professional development, materials and supplies, maintenance vehicles/equipment, technology, SPED maintenance of effort

Local Revenues / Uses



- ∞ 6110 (1/2 cent sales tax) \$3,500,000
 - ∞ Maintenance and Utilities for the district wide to include athletic facilities
- ∞ 6115 (SSUT sales & use via online purchases) \$395,000
 - ∞ Used to support the schools outside the city limits
 - ∞ Local operations, field trips for specific programs, school improvements, summer office work
- ∞ 6590 (City 1 cent tax for schools inside the city limits) \$720,000
 - ∞ Used to support the schools inside the city limits
 - ∞ Local operations, field trips for specific programs, school improvements, summer office work
- ∞ Ad valorem taxes \$10,060,060
 - ∞ 100 % of Ad Val taxes received goes to meet the required state match

Local Revenues are almost fully allocated for required obligations or maintaining the district's basic operations at a bare minimum.

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