

PREFACE

This document is presented to aid in the communication of financial information to the general public and to solicit input into the budgeting process for public education in the Covington County School System. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1st and ending September 30th and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

The budgeting process is designed to develop for the school system a tool in order to provide an overall plan for the use of financial resources that will best serve the needs of the current student body and to encourage the concept of site-based management. With the implementation of site-based management, decisions for the use of the financial resources are to be made by the system's personnel responsible for accomplishing the desired results. In addition to the financial plan presented in the Proposed Budget the school system is required to submit to the State Department of Education nine other operational plans. These additional plans are as follows: (1) Capital Projects; (2) Student Transportation; (3) Professional Development; (4) Technology; (5) Special Education; (6) At-Risk Students; (7) Career/Technical Education; (8) Federal Programs; and (9) School Safety.

The Covington County School System's overall mission statement is as follows:

MISSION STATEMENT

The mission of the Covington County School System is to provide students with the skills and knowledge to become respectful, responsible, and resourceful members of society.

GENERAL INFORMATION

School	Projected Enrollment Number	Staff Numbers
Fleeta Jr. High School	152	29.10
Floral High School	235	28.67
Pleasant Home School	487	62.35
Red Level School	502	70.39
Straughn Elementary School	532	55.75
Straughn Middle School	285	35.96
Straughn High School	433	54.67
W.S. Harlan Elementary School	281	45.61
Central Office	0	37.50
TOTAL	2,907	420.00

Average Teaching Experience: 11 Years

Percent of Teachers with advanced degrees: 61%

Other Information: See attached reports.

BUDGET INFORMATION

Introduction

The budget for Covington County School System is developed for the fiscal year beginning October 1st, 2024 and ending September 30th, 2025. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

Even though the largest part of State revenue sources are designed to be in the form of block grants to the local school system, with decisions of their expenditures left with the local system, some requirements are in place. Some of the State mandates and budget constraints are as follows:

- A. Minimum salary schedule in consideration of the State Salary Matrix
- B. Fringe benefits required by State law
- C. Required leave allocations
- D. Required pupil/teacher ratio at specified grade levels
- E. Budget constraints for Instructional Support funds
- F. Required local fund match for Foundation Program funds
- G. Required local fund match for Capital Project funds
- H. Student transportation requirements
- I. Insurance and bonding requirements on school facilities and personnel
- J. Career/Technical Education expenditure requirements

Federal revenues also have budget constraints and requirements. Some of the Federal mandates and constraints are as follows:

- A. Expenditures from federal funds must be for supplemental programs that increase services and not used to replace programs being provided with other financial resources.
- B. Funds are categorical in nature and must be expended for specific priorities.
- C. Grants are annual in nature and provide no assurance of continued funding.

The Proposed Annual Budget includes two documents as follows:

- 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 budgeted are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.



SUPPLEMENTAL INFORMATION

FY 2025 BUDGET

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

Covington County
SYSTEM TOTALS

ADM (Prior year used for allocation purposes) 2,903.40

Earned Units

Teachers	168.39
Principals	8.00
Assitant Principals	2.50
Counselors	6.50
Librarians	7.00
Career Tech Director	1.50
Career Tech Counselors	.00

Total Units 193.89

Salaries \$12,281,175

Fringe Benefits \$4,604,001

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	\$174,501
Technology	(\$500/unit)	\$96,945
Library Enhancement	(\$157.72/unit)	\$30,579
Professional Development	(\$100/unit)	\$19,389
Common Purchase	(\$100/unit)	\$19,389
Textbooks	(\$100/adm)	\$290,340
Student Growth		\$553,138

Total Foundation Program \$22,960,280

Less: Local Funds \$2,801,120

Total State Allocation (Foundation Program) \$19,606,022

Additional State Appropriations

School Nurse	\$388,821
Salaries - 1% per ACT 97-238	\$0
Technology Coordinator	\$69,694
At Risk	\$86,616

II. PROJECTED ENROLLMENT

(To be completed by LEA)

2,907.00

III. PROJECTED EMPLOYEES

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	168.39	15.04	17.81	7.76	209.00
Librarians	7.00				7.00
Counselors	6.50				6.50
Administrators	12.00		1.00	1.00	14.00
Certified Support Personnel	12.36	.40	4.74		17.50
Non. Cert. Supp. Personnel	118.35	17.20	30.45		166.00
Total	324.60	32.64	54.00	8.76	420.00

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

020

NAME OF SCHOOL OR COST CENTER Covington County Board Of Education - 0001

Grade Levels

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 0

Earned Units

Teachers	.00
Principals	.00
Assitant Principals	.00
Counselors	.00
Librarians	.00
Career Tech Director	1.50
Career Tech Counselors	.00
* Additional Units	.00

Total Units 1.50

Salaries \$113,821

Fringe Benefits \$39,955

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	\$1,350
Technology	(\$500/unit)	\$750
Library Enhancement	(\$157.72/unit)	237
Professional Development	(\$100/unit)	\$150
Common Purchase	(\$100/unit)	\$150
Textbooks	(\$100/adm)	\$0

Total Foundation Program \$156,413

II. PROJECTED ENROLLMENT BY SCHOOL 0.00

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers		3.75	.25		4.00
Librarians					
Counselors					3.50
Administrators	1.50		1.00	1.00	7.50
Certified Support Personnel	4.36	.40	2.74		22.50
Non. Cert. Supp. Personnel	16.60	3.95	1.95		37.50
Total	22.46	8.10	5.94	1.00	

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2025 BUDGET
As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

Covington County

020

NAME OF SCHOOL OR COST CENTER Fleeta School - 0030

Grade Levels PK-8

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 175.8

Earned Units

Teachers	<u>10.50</u>
Principals	<u>1.00</u>
Assitant Principals	<u>.00</u>
Counselors	<u>.50</u>
Librarians	<u>.50</u>
Career Tech Director	<u>.00</u>
Career Tech Counselors	<u>.00</u>
* Additional Units	<u>.00</u>

Total Units 12.50

Salaries \$841,764

Fringe Benefits \$308,133

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	<u>\$11,250</u>
Technology	(\$500/unit)	<u>\$6,250</u>
Library Enhancement	(\$157.72/unit)	<u>1971</u>
Professional Development	(\$100/unit)	<u>\$1,250</u>
Common Purchase	(\$100/unit)	<u>\$1,250</u>
Textbooks	(\$100/adm)	<u>\$17,580</u>

Total Foundation Program \$1,189,448

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

152

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	10.50	1.29	2.00	1.21	<u>15.00</u>
Librarians	.50				<u>.50</u>
Counselors	.50				<u>.50</u>
Administrators	1.00				<u>1.00</u>
Certified Support Personnel			.07		<u>.07</u>
Non. Cert. Supp. Personnel	8.00	2.00	2.03		<u>12.03</u>
Total	20.50	3.29	4.10	1.21	<u>29.10</u>

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

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NAME OF SCHOOL OR COST CENTER Floral High School - 0040

Grade Levels 7-12

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes)	221.2
<u>Earned Units</u>	
Teachers	11.93
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	.50
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00
<u>Total Units</u>	13.93
Salaries	\$870,603
Fringe Benefits	\$326,789
Classroom Instructional Support	
Teacher Materials and Supplies (\$900/unit)	\$12,537
Technology (\$500/unit)	\$6,965
Library Enhancement (\$157.72/unit)	2197
Professional Development (\$100/unit)	\$1,393
Common Purchase (\$100/unit)	\$1,393
Textbooks (\$100/adm)	\$22,120
Total Foundation Program	\$1,243,997
II. PROJECTED ENROLLMENT BY SCHOOL (To be completed by LEA)	235

**III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER
(To be completed by LEA)**

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	11.93		2.68	1.44	16.05
Librarians	.50				.50
Counselors	.50				.50
Administrators	1.00				1.00
Certified Support Personnel			.09		.09
Non. Cert. Supp. Personnel	7.00	1.00	2.53		10.53
Total	20.93	1.00	5.30	1.44	28.67

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
Attachment to Exhibit P-II

FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

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NAME OF SCHOOL OR COST CENTER Pleasant Home School - 0050

Grade Levels PK-12

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 477.7

Earned Units

Teachers	27.50
Principals	1.00
Assitant Principals	.50
Counselors	1.00
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units 31.00

Salaries \$1,973,108

Fringe Benefits \$740,972

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	27,900
Technology	(\$500/unit)	15,500
Library Enhancement	(\$157.72/unit)	4889
Professional Development	(\$100/unit)	3,100
Common Purchase	(\$100/unit)	3,100
Textbooks	(\$100/adm)	47,770

Total Foundation Program \$2,816,339

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

487

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	27.50	2.00	3.95	1.18	34.63
Librarians	1.00				1.00
Counselors	1.00				1.00
Administrators	1.50				1.50
Certified Support Personnel			.13		.13
Non. Cert. Supp. Personnel	17.15	1.85	5.09		24.09
Total	48.15	3.85	9.17	1.18	62.35

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FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

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NAME OF SCHOOL OR COST CENTER Red Level School - 0065

Grade Levels PK-12

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes)	484.2
<u>Earned Units</u>	
Teachers	28.28
Principals	1.00
Assitant Principals	.50
Counselors	1.00
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00
<u>Total Units</u>	31.78
Salaries	\$1,933,715
Fringe Benefits	\$737,624
Classroom Instructional Support	
Teacher Materials and Supplies (\$900/unit)	\$28,602
Technology (\$500/unit)	\$15,890
Library Enhancement (\$157.72/unit)	5012
Professional Development (\$100/unit)	\$3,178
Common Purchase (\$100/unit)	\$3,178
Textbooks (\$100/adm)	\$48,420
Total Foundation Program	\$2,775,619
II. PROJECTED ENROLLMENT BY SCHOOL (To be completed by LEA)	502

**III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER
(To be completed by LEA)**

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	28.28	3.00	3.45	1.89	36.62
Librarians	1.00				1.00
Counselors	1.00				1.00
Administrators	1.50				1.50
Certified Support Personnel	2.00		.17		2.17
Non. Cert. Supp. Personnel	20.90	3.10	4.10		28.10
Total	54.68	6.10	7.72	1.89	70.39

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Alabama State Department of Education
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FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

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NAME OF SCHOOL OR COST CENTER Straughn Elementary School - 0070

Grade Levels PK-5

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 544.25

Earned Units

Teachers	<u>34.44</u>
Principals	<u>1.00</u>
Assitant Principals	<u>.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Career Tech Director	<u>.00</u>
Career Tech Counselors	<u>.00</u>
* Additional Units	<u>.00</u>

Total Units 37.94

Salaries \$2,317,928

Fringe Benefits \$880,684

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	<u>\$34,146</u>
Technology	(\$500/unit)	<u>\$18,970</u>
Library Enhancement	(\$157.72/unit)	<u>5984</u>
Professional Development	(\$100/unit)	<u>\$3,794</u>
Common Purchase	(\$100/unit)	<u>\$3,794</u>
Textbooks	(\$100/adm)	<u>\$54,425</u>

Total Foundation Program \$3,319,725

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

532

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	34.44	3.00	1.00	1.31	<u>39.75</u>
Librarians	1.00				<u>1.00</u>
Counselors	1.00				<u>1.00</u>
Administrators	1.50				<u>1.50</u>
Certified Support Personnel	1.00		1.00		<u>2.00</u>
Non. Cert. Supp. Personnel	7.70	1.80	1.00		<u>10.50</u>
Total	46.64	4.80	3.00	1.31	<u>55.75</u>

SUPPLEMENTAL INFORMATION

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FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975

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FY 2025 ENACTED

NAME OF SCHOOL OR COST CENTER Straughn Middle School - 0075

Grade Levels 6-8

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 294.05

Earned Units

Teachers	<u>14.85</u>
Principals	<u>1.00</u>
Assitant Principals	<u>.50</u>
Counselors	<u>1.00</u>
Librarians	<u>1.00</u>
Career Tech Director	<u>.00</u>
Career Tech Counselors	<u>.00</u>
* Additional Units	<u>.00</u>

Total Units 18.35

Salaries \$1,190,846

Fringe Benefits \$442,460

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	<u>\$16,515</u>
Technology	(\$500/unit)	<u>\$9,175</u>
Library Enhancement	(\$157.72/unit)	<u>2894</u>
Professional Development	(\$100/unit)	<u>\$1,835</u>
Common Purchase	(\$100/unit)	<u>\$1,835</u>
Textbooks	(\$100/adm)	<u>\$29,405</u>

Total Foundation Program \$1,694,965

II. PROJECTED ENROLLMENT BY SCHOOL 285

(To be completed by LEA)

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	14.85		1.15		<u>16.00</u>
Librarians	1.00				<u>1.00</u>
Counselors	1.00				<u>1.00</u>
Administrators	1.50				<u>1.50</u>
Certified Support Personnel	2.00		.33		<u>2.33</u>
Non. Cert. Supp. Personnel	5.50		8.63		<u>14.13</u>
Total	25.85		10.11		<u>35.96</u>

SUPPLEMENTAL INFORMATION

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FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975

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FY 2025 ENACTED

NAME OF SCHOOL OR COST CENTER Straughn High School - 0080

Grade Levels 9-12

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes) 413.85

Earned Units

Teachers	23.05
Principals	1.00
Assitant Principals	.50
Counselors	1.00
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00

Total Units 26.55

Salaries \$1,784,319

Fringe Benefits \$652,719

Classroom Instructional Support

Teacher Materials and Supplies	(\$900/unit)	\$23,895
Technology	(\$500/unit)	\$13,275
Library Enhancement	(\$157.72/unit)	4187
Professional Development	(\$100/unit)	\$2,655
Common Purchase	(\$100/unit)	\$2,655
Textbooks	(\$100/adm)	\$41,385

Total Foundation Program \$2,525,090

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

433

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	23.05		1.83	.62	25.50
Librarians	1.00				1.00
Counselors	1.00				1.00
Administrators	1.50				1.50
Certified Support Personnel			.10		.10
Non. Cert. Supp. Personnel	21.50	1.50	2.57		25.57
Total	48.05	1.50	4.50	.62	54.67

SUPPLEMENTAL INFORMATION

Alabama State Department of Education
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FY 2025 BUDGET

Covington County

As required by Section 16-13-140, Code of Alabama 1975
FY 2025 ENACTED

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NAME OF SCHOOL OR COST CENTER WS Harlan Elementary School - 0090
Grade Levels PK-5

**I. FOUNDATION PROGRAM OPERATING RESOURCES
EARNED BY SCHOOL (STATE AND LOCAL FUNDS)
(To be completed by SDE)**

ADM (Prior year used for allocation purposes)	292.35
<u>Earned Units</u>	
Teachers	17.84
Principals	1.00
Assitant Principals	.00
Counselors	.50
Librarians	1.00
Career Tech Director	.00
Career Tech Counselors	.00
* Additional Units	.00
<u>Total Units</u>	20.34
Salaries	\$1,255,071
Fringe Benefits	\$474,665
Classroom Instructional Support	
Teacher Materials and Supplies (\$900/unit)	\$18,306
Technology (\$500/unit)	\$10,170
Library Enhancement (\$157.72/unit)	3208
Professional Development (\$100/unit)	\$2,034
Common Purchase (\$100/unit)	\$2,034
Textbooks (\$100/adm)	\$29,235
Total Foundation Program	\$1,794,723

II. PROJECTED ENROLLMENT BY SCHOOL

(To be completed by LEA)

281

III. PROJECTED EMPLOYEES BY SCHOOL/COST CENTER

(To be completed by LEA)

Type	NUMBER BY				TOTAL EMPLOYEES
	Source of Funds				
	STATE EARNED	OTHER STATE	FEDERAL	LOCAL	
Teachers	17.84	2.00	1.50	.11	21.45
Librarians	1.00				1.00
Counselors	.50				.50
Administrators	1.00				1.00
Certified Support Personnel	3.00		.11		3.11
Non. Cert. Supp. Personnel	14.00	2.00	2.55		18.55
Total	37.34	4.00	4.16	.11	45.61