



PROPOSED BUDGET FISCAL YEAR 2023

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.

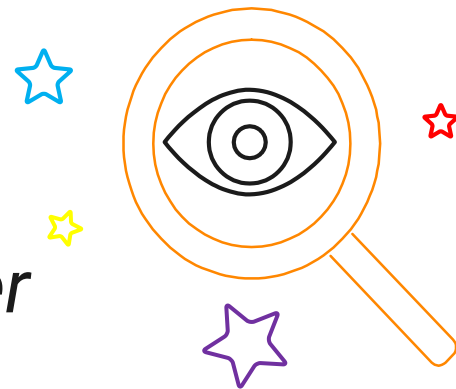


MISSION





To Advance Forward and Move Higher



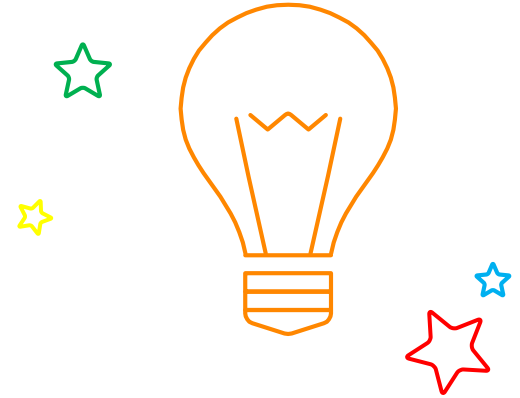
VISION





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	20.43	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 2023 - \$316,340)
- ▶ Required Match for Capital Project Fund
Local Match (FY 2023 - \$16,585)

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	11.44%
▶ Social Security	6.20%
▶ Medicare	1.45%
▶ Unemployment Compensation	0.01%
▶ 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 2023 Budget

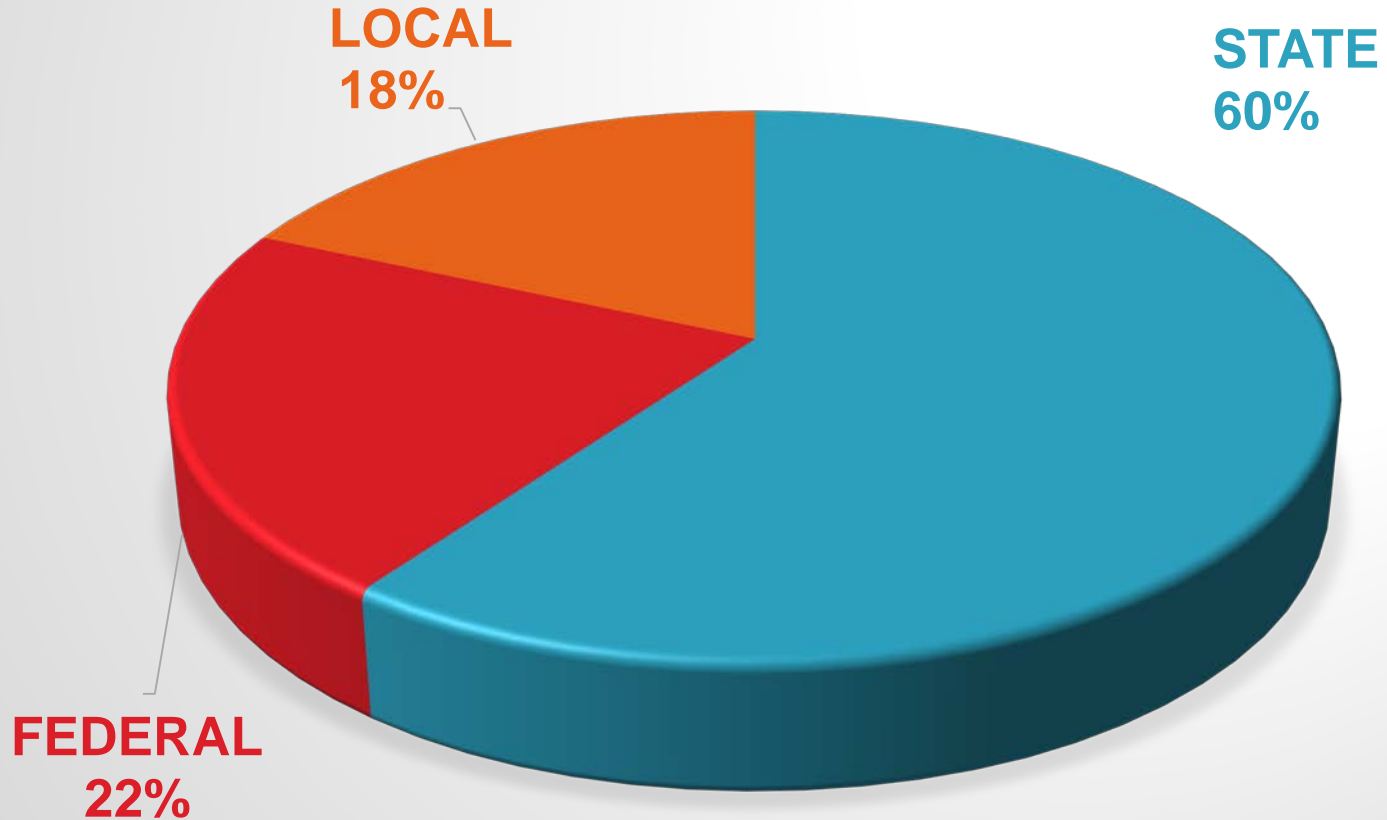
<https://bit.ly/2023ccsbud1>



Budget Summary

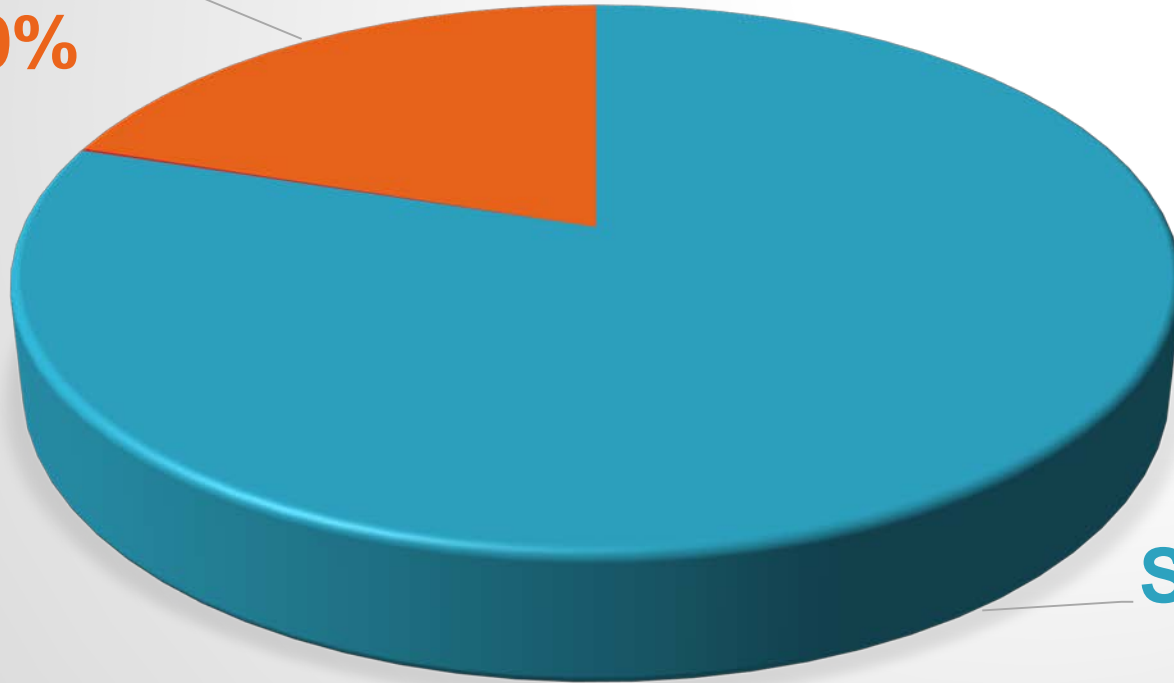
TOTAL REVENUES	23,050,828
STATE	13,825,509
FEDERAL	4,9669,089
LOCAL	4,229,230

Total Budget Revenues



General Fund Budget Revenues

LOCAL
20%



STATE
80%

State Revenues

<u>REVENUES</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>Diff.</u>
Foundation Program	10,325,598	10,914,693	-589,095
School Nurses Program	145,718	136,757	8,961
Technology Coordinator	66,839	60,967	5,872
Career Tech O & M	17,790	12,910	4,880
Transportation – Operations	1,287,670	1,210,896	76,774
Trans. – Fleet Renewal	189,525	159,201	30,324
At Risk	47,510	48,848	-1,338
PSF- Capital Outlay	462,208	512,924	-50,716
Total	12,542,858	13,057,196	-514,338

State Department of Education FY2023 Foundation Program

	FY 2023	FY 2022	Change
System ADM	1,372.60	1,579.85	-207.25
Foundation Program Units			
Teachers	78.97	90.56	-11.59
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
Total Units	98.47	110.06	-11.59

Local Match Foundation Program

	<u>FY 2023</u>	<u>FY 2022</u>	<u>Diff.</u>
Foundation Program	316,340	286,630	29,710
PSF- Capital Outlay	16,585	12,823	3,762

2023 Foundation Program

State Funds	\$10,325,598
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Local Match	\$316,340
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Total	\$10,641,938
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Federal Revenues

<u>REVENUES</u>	<u>FY 2023</u>	<u>FY 2022</u>	<u>Diff.</u>
IDEA, Part B	464,979	488,863	-23,884
IDEA Pre-School, Part B	17,202	16,045	1,157
Carl D. Perkins Grant	45,175	39,529	5,646
Title I, Part A	1,097,992	1,134,808	-36,816
Title II, Part A	125,122	116,722	8,400
Title IV	84,402	88,416	-4,014
Title V, Part A	46,580	43,044	3,536
Total	1,881,452	1,927,427	-45,975

* IDEA - Individuals with Disabilities Education Act

* Perkins Grant – Career Tech Education

Federal Response to Covid

<u>Federal Revenues</u>	<u>Allocation</u>
ESSER II	3,895,904
ARPA – ESSER III	8,755,962
ARPA – IDEA, Part B	90,061
ARPA – IDEA Pre-School, Part B	7,092
Total	12,749,019

* ESSER - Elementary and Secondary School Emergency Relief

* ARPA - American Rescue Plan Act

Anticipated Local Revenues

Property Tax	1,416,340
Sales Tax	927,305
Oil Tax	800,000
Tobacco Tax	72,000
Alcohol Tax	41,000
Total	3,256,645

Budget Summary

TOTAL EXPENDITURES	22,739,924
INSTRUCTIONAL	10,912,789
INSTRUCTIONAL SUPPORT	4,300,878
OPERATIONS & MAINTENANCE	1,465,598
AUXILIARY	2,785,687
GENERAL ADMINISTRATIVE	2,123,209
CAPITAL OUTLAY	0
DEBT	402,305
OTHER EXPENDITURES	749,457

Instructional Services

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

48%

\$10,912,789

Instructional Support Services

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

19%

\$4,300,878

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

6%

\$1,465,598

Auxiliary Services

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

12%

\$2,785,687

General Administrative Services

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

9%

\$2,123,209

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

0%

\$0

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

2%

\$402,305

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%

\$749,457

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.

\$140,907

Budget Summary General Fund

- For 2023, we have a Surplus Budget

Beginning Fund Balance, 10/01/2022	\$	2,250,000.00
Operating Revenue & Other Sources	\$	16,503,173.85
Operating Expenses & Other Uses	\$	16,235,723.37
Excess (Deficit)	\$	267,450.48
Ending Fund Balance, 09/30/23	\$	2,517,450.48
Projected Operating Reserve		1.86 Months

THANKS!

Any questions or comments?

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