

Autauga County Board of Education

FY 2024 Budget Hearing
September 12, 2023



Autauga County Schools

FISCAL YEAR 2024

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 (Tuesday, September 12th and Thursday, September 14th).
 - ❑ 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.)



- Some funds that are available require local matches in order to receive funds.
- Foundation Program Local Match - \$9,380,970
- Capital Purchase Local Match - \$470,214

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 8,938.35 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 (FY24)
 - K-3 14.25
 - 4-6 20.06
 - 7-8 19.70
 - 9-12 17.95

Foundation Program Units

ACBOE	FY2024	FY2023	Change
System ADM	8,938.35	8,827.05	111.30
Foundation Program Units			
Teachers	518.63	508.85	9.78
Principals	12.00	12.00	0.00
Assistant Principals	12.50	12.50	0.00
Counselors	17.50	18.00	-0.50
Librarians	14.00	14.00	0.00
Career Tech Director & Counselor	3.00	3.00	0.00
Total Units	577.63	568.35	9.28



Alabama Department of Education

FY2024 LEA Unit Breakdown

FY 2024 - 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		251.70	14.52	1.00	0.50	1.00	1.00	0.00	0.00	0.00	18.02
Billingsley High School		546.25	31.72	1.00	1.00	1.50	1.00	0.00	0.00	0.00	36.22
Marbury High School		557.65	31.07	1.00	1.00	1.50	1.00	0.00	0.00	0.00	35.57
Marbury Middle School		452.50	22.85	1.00	0.50	1.00	1.00	0.00	0.00	0.00	26.35
Pine Level Elementary School		891.55	57.01	1.00	1.00	1.50	1.00	0.00	0.00	0.00	61.51
Prattville Elementary School		563.45	33.26	1.00	0.50	1.00	1.00	0.00	0.00	0.00	36.76
Daniel Pratt Elementary School		989.90	60.02	1.00	1.00	1.50	1.00	0.00	0.00	0.00	64.52
Prattville Intermediate School		647.00	32.25	1.00	1.00	1.50	1.00	0.00	0.00	0.00	36.75
Prattville Junior High School		1,023.85	51.97	1.00	2.00	2.50	2.00	0.00	0.00	0.00	59.47
Prattville Kindergarten School		429.80	30.16	1.00	0.00	0.50	1.00	0.00	0.00	0.00	32.66
Prattville High School		1,906.95	106.24	1.00	2.50	3.00	2.00	1.00	0.00	0.00	115.74
Prattville Primary School		677.75	47.56	1.00	0.50	1.00	1.00	0.00	0.00	0.00	51.06
Totals:		8,938.35	518.63	12.00	11.50	17.50	14.00	1.00	2.00	1.00	577.63



Alabama Department of Education

FY2024 Summary of Teacher Type

FY 2024 - 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	3.50	14.52	10.95	1.82	1.75
Billingsley High School	4.50	31.72	24.26	3.97	3.49
Marbury High School	4.50	31.07	16.94	3.88	10.25
Marbury Middle School	3.50	22.85	18.31	2.86	1.68
Pine Level Elementary School	4.50	57.01	49.88	7.13	0.00
Prattville Elementary School	3.50	33.26	29.10	4.16	0.00
Daniel Pratt Elementary School	4.50	60.02	52.52	7.50	0.00
Prattville Intermediate School	4.50	32.25	28.22	4.03	0.00
Prattville Junior High School	7.50	51.97	40.09	6.50	5.38
Prattville Kindergarten School	2.50	30.16	26.39	3.77	0.00
Prattville High School	9.50	106.24	57.90	13.28	35.06
Prattville Primary School	3.50	47.56	41.61	5.95	0.00
Totals:	59.00	518.63	396.17	64.85	57.61



State Department of Education
 FY2024 Foundation Program
 FY 2024 - Enacted

001 Autauga County	FY 2024		FY 2023		Change
System ADM	8,938.35		8,827.05		111.30
Foundation Program Units					
Teachers	518.63		508.85		9.78
Principals	12.00		12.00		0.00
Assistant Principals	12.50		12.50		0.00
Counselors	17.50		18.00		-0.50
Librarians	14.00		14.00		0.00
Career Tech Directors	2.00		2.00		0.00
Career Tech Counselors	1.00		1.00		0.00
Total Units	577.63		568.35		9.28
Foundation Program (State and Local Funds)					
Salaries	35,411,998		32,975,070		2,436,928
Fringe Benefits	13,105,289		12,529,485		575,804
Other Current Expense (\$23,068 /unit)	13,324,853	(\$21,175 /unit)	12,034,811		1,290,042
Classroom Instructional Support					
Student Materials (\$569.15/unit)	328,757	(\$900/unit)	511,515		-182,758
Technology (\$500/unit)	288,815	(\$500/unit)	284,175		4,640
Library Enhancement (\$157.72/unit)	91,104	(\$157.72/unit)	89,640		1,464
Professional Development (\$100/unit)	57,763	(\$100/unit)	56,835		928
Textbooks (\$75/adm)	670,378	(\$75/adm)	662,031		8,347
Student Growth	764,075		0		764,075
Total Foundation Program	64,043,032		59,143,562		4,899,470
State Funds					
Foundation Program ETF	54,662,062		50,500,622		4,161,440
School Nurses Program	746,903		548,870		198,033
Salaries - 1% per Act 97-238	0		0		0
Technology Coordinator	68,327		66,839		1,488
Transportation					
Transportation Operations	5,877,457		5,381,916		495,541
Fleet Renewal (\$7,581 /bus)	818,748	(\$7,581 /bus)	788,424		30,324
Current Units	0		0		0
Capital Purchase	2,637,676		2,624,623		13,053
At Risk	270,886		198,037		72,849
Career Tech O and M	57,865		51,101		6,764
Total State Funds	65,139,924		60,160,432		4,979,492
Local Funds					
Foundation Program (10 Mills)	9,380,970	(10 Mills)	8,642,940		738,030
Capital Purchase (0.501013 Mills)	470,214	(0.525333 Mills)	454,440		15,774
Total Local Funds	9,851,184		9,097,380		753,804
Monthly Allocation - (Foundation Program - ETF, School Nurse, High Hopes, 1% Salaries, Tech Coord, Transportation, At-Risk, and Preshool)					
11 months	5,203,698		4,790,392		413,306
12th month	5,203,705		4,790,396		413,309

Foundation Program (State and Local Funds)

<i>Foundation Program (State and Local Funds)</i>					
		<i>FY 2024</i>		<i>FY 2023</i>	<i>Change</i>
Salaries		35,411,998		32,975,070	2,436,928
Fringe Benefits		13,105,289		12,529,485	575,804
Other Current Expense	(\$23,068/unit)	13,324,853	(\$21,175/unit)	12,034,811	1,290,042
Classroom Instructional Support					
Student Materials	(\$569.15/unit)	328,757	(\$900/unit)	511,515	-182,758
Technology	(\$500/unit)	288,815	(\$500/unit)	284,175	4,640
Library Enhancement	(\$157.72 unit)	91,104	(\$157.72 unit)	89,640	1,464
Professional Development	(\$100/unit)	57,763	(\$100/unit)	56,835	928
Textbooks	(\$75/adm)	670,378	(\$75/adm)	662,031	8,347
Student Growth		764,075		0	764,075
Total Foundation Program		64,043,032		59,143,562	4,889,470

State Funds

<i>State Funds</i>		<i>FY 2024</i>		<i>FY 2023</i>	<i>Change</i>
Foundation Program-ETF		54,662,062		50,500,622	4,161,440
School Nurses Program		746,903		548,870	198,033
Salaries-1%per Act 97-238		0		0	0
Technology Coordinator		68,327		66,839	1,488
Transportation					
Operating Allocation		5,877,457		5,381,916	495,541
Fleet Renewal	(\$7,581bus)	818,748	(\$7,581bus)	788,424	30,324
Current Units		0		0	0
Capital Purchase*		*2,637,676		*2,624,623	13,053
At Risk		265,874		198,037	67,837
Career Tech (O & M)		57,865		51,101	6,764
<i>Total State Funds</i>		65,134,912		60,160,432	4,974,480

*Capital Purchase funds are not considered operating revenues.

State Funds - Local Match

<i>Local Funds</i>		<i>FY 2024</i>		<i>FY 2023</i>	
Foundation Program	(10.00 Mills)	9,380,970	(10.00 Mills)	8,642,940	738,030
Capital Purchase	(0.501013 Mills)	470,214	(0.525333 Mills)	454,440	15,774
<i>Total Local Funds</i>		9,851,184		9,097,380	753,804

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 2024



<input type="checkbox"/> General Fund	\$84,516,796
<input type="checkbox"/> Special Revenue Fund	\$18,013,316
<input type="checkbox"/> Debt Service	\$ 4,152,312
<input type="checkbox"/> Capital Projects Fund	\$ 500,000
<input type="checkbox"/> Fiduciary Fund (Expendable Trust)	\$ 509,361
Total Revenues	\$107,691,786

TOTAL PROPOSED BUDGET- EXPENDITURES & OTHER FUND USES FY 2024



<input type="checkbox"/> General Fund	\$89,268,023
<input type="checkbox"/> Special Revenue Fund	\$17,759,678
<input type="checkbox"/> Debt Service	\$ 4,037,872
<input type="checkbox"/> Capital Projects Fund	\$24,520,659
<input type="checkbox"/> Fiduciary Fund (Expendable Trust)	\$ 467,364
Total Expenditures	\$136,053,595

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 2024

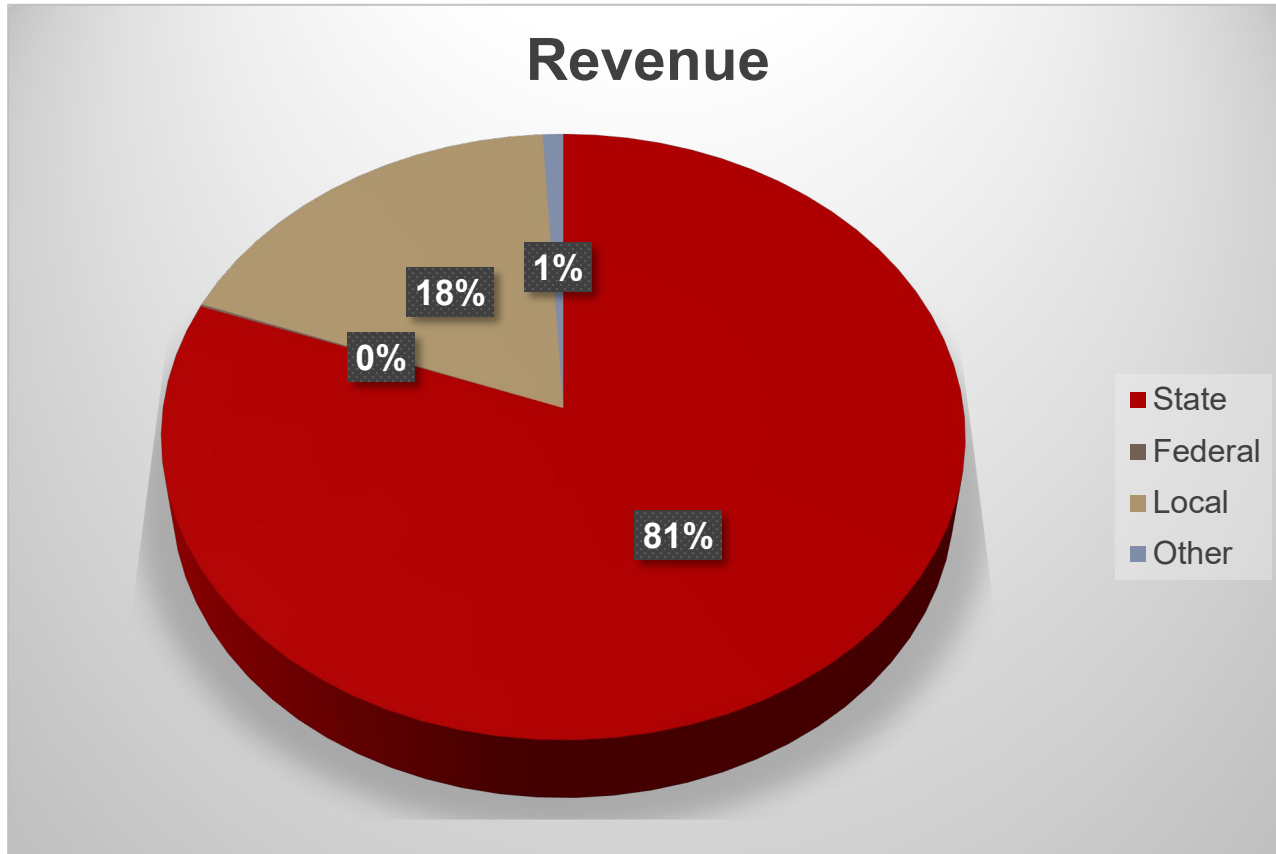


<input type="checkbox"/> General Fund	\$84,516,796
<input type="checkbox"/> State	\$64,184,849
<input type="checkbox"/> Federal	\$ 127,598
<input type="checkbox"/> Local	\$19,254,954
<input type="checkbox"/> Other Revenues & Fund Sources	\$ 949,395

GENERAL FUND



- General operations of the local school district.



GENERAL FUND

PROPOSED REVENUES & OTHER FUND SOURCES

FY 2024



<input type="checkbox"/> TOTAL FEDERAL REVENUES		\$ 127,598
<input type="checkbox"/> Impact Aide	\$ 65,550	
<input type="checkbox"/> ROTC	\$ 62,048	
<input type="checkbox"/> LOCAL REVENUES*		\$ 19,254,954
<input type="checkbox"/> Property Taxes	\$ 9,380,970	
<input type="checkbox"/> Sales & Uses Taxes	\$ 9,567,912	
<input type="checkbox"/> Other (interest, Medicaid outreach, rentals, other local)	\$ 306,072	
<p>*Please note that \$9,851,184 will be applied toward the local match (Foundation). Debt payments are supported with local.</p>		
<input type="checkbox"/> OTHER REVENUES & OTHER FUND SOURCES		\$949,395
<input type="checkbox"/> Misc. Revenues	\$ 225,598	
<input type="checkbox"/> Indirect Cost	\$ 563,797	
<input type="checkbox"/> Extra-Curricular Transportation	\$ 160,000	
<input type="checkbox"/> E-rate Reimbursement	\$ 0	

FUNCTIONAL EXPENDITURE AREAS



The Eight Functional Areas of Expenditures:

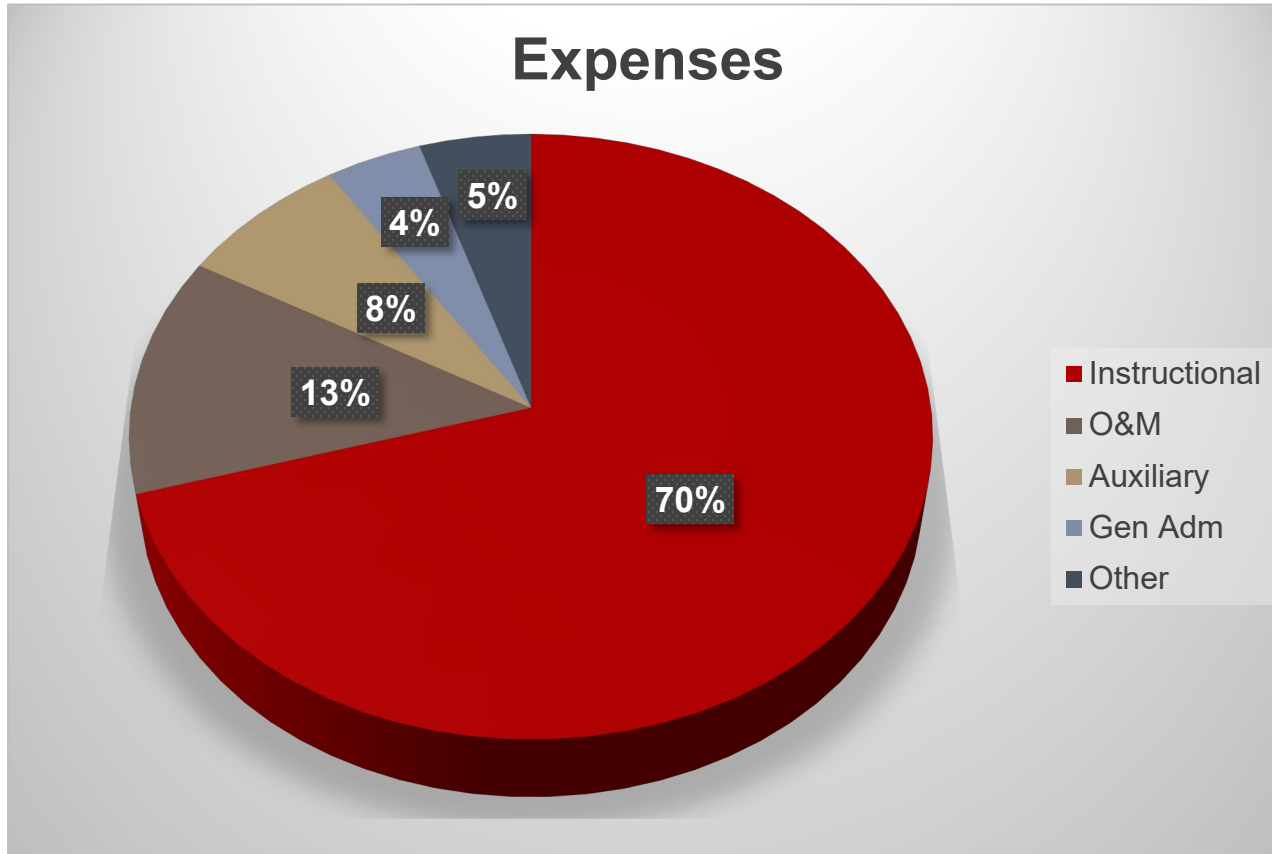
- ❑ **Instructional Services**– activities directly with the interaction between teachers and students
- ❑ **Instructional Support Services**– activities providing supervision and/or support to facilitate instruction
- ❑ **Operation & Maintenance**– activities concerned with keeping the physical plant 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	\$62,891,115
□ Operations (O&M)	\$11,422,396
□ Auxiliary	\$ 6,758,481
□ General Administrative	\$ 3,791,198
□ Capital Outlay	
□ Debt Service	
□ Other Expenditures	<u>\$ 4,404,833</u>
	\$89,268,023

Proposed Budget General Fund Operating Expenditures & Other Fund Uses For the year ended September 30, 2024



PROPOSED GENERAL FUND BUDGET COMPARISON OF SALARIES & BENEFITS



Expenditure Categories	FY 2024 Budgeted Salaries & Benefits	FY 2023 Budgeted Salaries & Benefits	Difference
Instructional	62,891,115.00	58,260,199.00	4,630,916.00
Oper & Maintenance	11,422,396.00	8,271,611.00	3,150,785.00
Auxiliary Services	6,758,481.00	6,298,921.00	459,560.00
Administrative	3,791,198.00	3,788,986.00	2,212.00
Other	4,404,833.00	6,438,656.00	(2,033,823.00)
Total	84,977,600.00	83,058,373.00	6,209,650.00

PROPOSED TOTAL FUND EQUITY GENERAL FUND FY 2024



Total Revenues & Other Fund Sources	\$84,516,796
Total Expenditures & Other Fund Uses	\$89,268,023

Excess of Revenues Over (Under) Expenditures	\$(4,751,226)
Fund Balance Beginning of the Year	\$33,962,798

Fund Balance	\$ 29,211,571
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Unreserved Fund Balance - End of the Year	\$29,211,571
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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. For fiscal year 2024 ARP ESSER (ESSER 3) will be included in Special Revenues. Also includes Local School Public Funds.

**SPECIAL REVENUE FUNDS
PROPOSED BUDGETED REVENUES
FY 2024**



<input type="checkbox"/> Special Revenue Fund	\$18,013,316
<input type="checkbox"/> State	\$ 75,000
<input type="checkbox"/> Federal	\$11,703,598
<input type="checkbox"/> Local	\$ 3,184,155
<input type="checkbox"/> Other Revenues & Fund Sources	\$ 3,050,563

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 Revenues



Federal Program	FY 2024	FY 2023	Change
Title I	\$2,155,001.00	\$2,077,144.00	\$77,857.00
Title II	\$366,231.00	\$340,494.00	\$25,737.00
Title IV	\$162,827.00	\$154,404.00	\$8,423.00
Stronger Connections	\$199,149.00	0.00	\$199,149.00
Perkins	\$131,286.00	\$132,875.00	-\$1,589.00
IDEA Part B	\$2,236,325.00	\$2,050,918.00	\$185,407.00
IDEA Preschool	\$40,810.00	\$45,332.00	-\$4,522.00
ARP Esser**** <i>(not fully budgeted will do amend once close fiscal year. Approx 5.4 million to spend)</i>	\$895,969.00	\$14,000,464.00	-\$13,104,495
Other (CNP, special grants etc)	\$5,516,000.00	\$5,765,459.00	-\$249,459.00
	\$11,703,598.00	\$24,567,090.00	

ESSER 3



- Multiple components: ARP ESSER (ESSER 3)
\$3,666,219 with 20% reserved for learning loss and
ESSER 3 State Reserve \$3,302,095 for learning loss
- Must be expended by September 30, 2024
- Learning loss categories:
 - Summer School
 - Tutoring (before or after school)
 - Summer Enrichment
 - Extended school year

ESSER 3 Budget



- Budgeted items (\$895,969)
 - Additional Staff (Teachers, Aides, Technology Coach, Technology Technicians, Psychometrist, Social Worker, Unfunded portion of PreK teachers)
- Remaining balance to be budgeted under the amendment process:
 - Summer School
 - Summer Reading Camp
 - After school tutoring
 - Additional technology (viewboards, laptops, etc)

ESSER 3 Budget

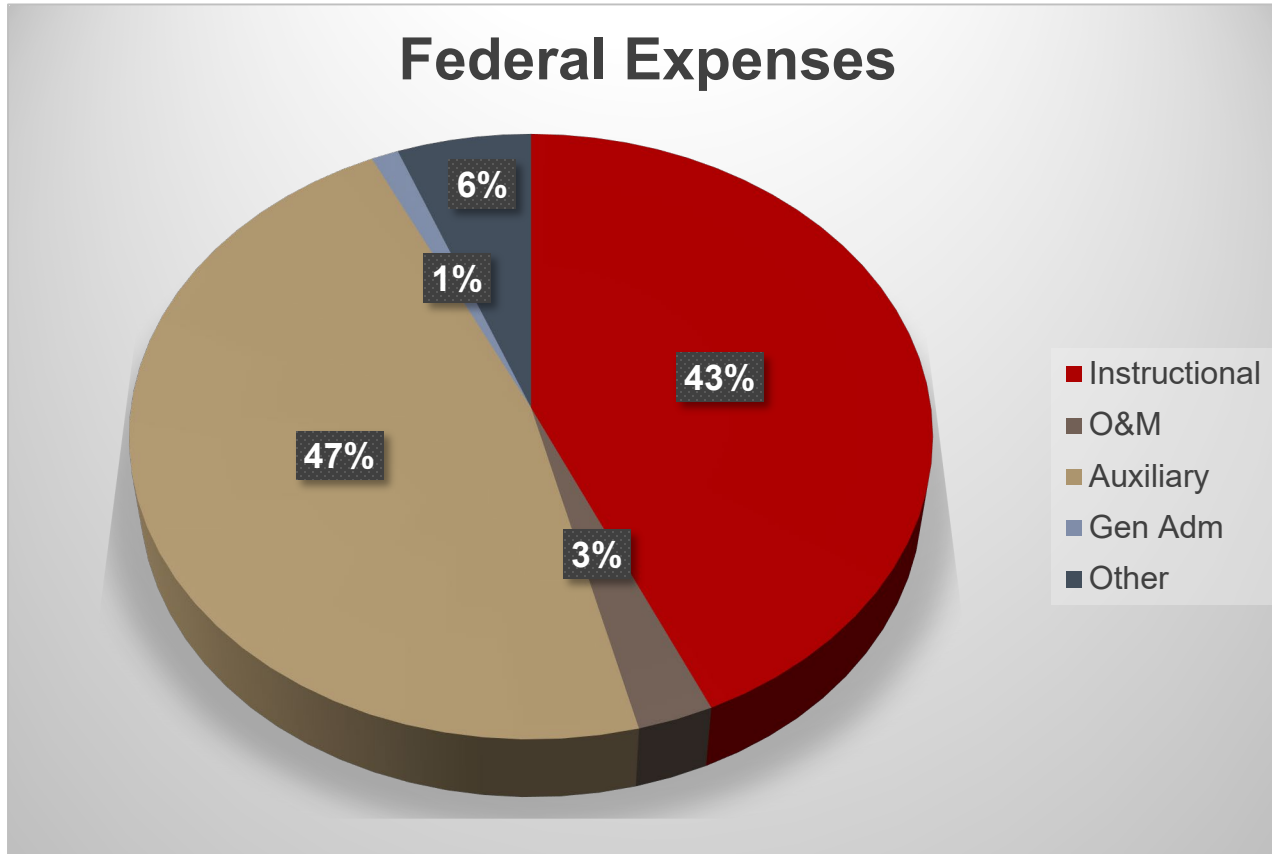


- Facility Needs as related to improving quality for learning and prevention of sickness
 - HVAC replacement
 - Update flooring
 - PPE supplies
 - Custodial supplies
 - Replace classroom furniture
 - Indirect costs

Proposed Special Revenue Expenditures

Expenditures	Special Revenue
Instructional Services	\$6,262,846.00
Instructional Support	\$1,420,565.00
Oper & Maintenance	\$498,562.00
Auxiliary Services	\$8,315,594.00
Gen Adm Services	\$213,103.00
Capital Outlay	\$0.00
Debt Services	\$0.00
Other Expenses	\$1,050,009.00
Total	\$17,759,679.00

Proposed Budgeted Special Revenue Fund Operating Expenditures & Other Fund Uses For the year ended September 30, 2024



**PROPOSED TOTAL FUND EQUITY
SPECIAL REVENUE FUND
FY 2024**



Total Revenues & Other Fund Sources	\$18,013,316
Total Expenditures & Other Fund Uses	\$17,759,678

Excess of Revenues Over (Under) Expenditures	\$ 253,639
Fund Balance Beginning of the Year	\$ 1,967,597

Fund Balance - End of the Year	\$ 2,221,236
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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.
- \$2,637,676.00
 - \$2,235,618.11 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.
- \$818,748.00

Bonds



- 2008 bond: old state related bond for capital repairs
- QSCB(2010):old state bond for capital repairs
- 2015 bond: capital outlay/roof projects
- 2017 bond: bus purchase
- 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) \$470,214.00 (required by state) to match sfund 2120**
 - 2015 BOND PRINCIPAL \$470,214.00
- **Capital purchase/construction using general fund (fund source 6111) \$111,233.89 2021 PKS interest.**
 - State capital funds not enough to cover all bonds therefore must use local revenue.

Bond Debt



- **CAPITAL PURCHASE/CONSTRUCTION FROM STATE (FUND SOURCE 2120) \$2,637,676.00**
 - 2015 BOND PRINCIPAL \$759,786.00
 - 2015 BOND INTEREST \$296,050.00
 - 2018 BOND INTEREST \$166,200.00
 - QSCB INTEREST \$ 21,775.20
 - 2008 BOND PRINCIPAL \$294,279.69
 - 2005 BOND INTEREST \$ 86,003.00
 - 2021 FLEET INTEREST \$101,216.00
 - 2021 PKS INTEREST \$912,366.11

Bond Debt



- **FLEET RENEWAL FROM STATE (FUND SOURCE 1320) \$818,748.00**
 - 2017 BOND PRINCIPAL \$276,620.34
 - 2017 BOND INTEREST \$ 29,193.66
 - 2018 BOND PRINCIPAL \$150,000.00
 - 2018 BOND INTEREST \$23,550.00
 - 2021 BOND PRINCIPAL \$310,000.00
 - 2021 BOND INTEREST \$ 29,384.00

Status of Debt



- **2015 bond** remaining balance as of 9/30/23 \$6,745,000.00.
 - Paid with 2120 capital funds from state and 6111 general fund (required match from state)
 - Date of liquidation: 2028
- **2017 bond** remaining balance as of 9/30/23 \$1,149,356.68.
 - Paid with 1320 fleet renewal funds from state
 - Date of liquidation: 2026
- **2018 bond** remaining balance as of 9/30/23 \$4,940,000.00
 - Paid with 1320 fleet renewal funds from state and 2120 capital funds from state
 - Date of liquidation: 2032
- **2021 bond** remaining balance as of 9/30/23 \$28,855,000.00
 - Paid with 1320 fleet renewal from state, 2120 capital funds from state, and 6111 general fund
 - Date of liquidation: 2051

PROPOSED TOTAL FUND EQUITY DEBT SERVICE FUND FY 2024



Total Revenues & Other Fund Sources	\$ 4,152,312
Total Expenditures & Other Fund Uses	\$ 4,037,872

Excess of Revenues Over (Under) Expenditures	\$ 114,440
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Fund Balance Beginning of the Year	\$ 4,434,893
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Fund Balance	\$ 4,549,333
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Unreserved Fund Balance - End of the Year	\$ 4,549,333
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CAPITAL PROJECTS



- Acquisition or construction of major capital expenditures
- Prattville Kindergarten School
- Balance on books \$24,520,659. Paid out as billed.

PROPOSED TOTAL FUND EQUITY CAPITAL PROJECTS FUND FY 2024



Total Revenues & Other Fund Sources	\$ 500,000
Total Expenditures & Other Fund Uses	\$24,520,659

Excess of Revenues Over (Under) Expenditures	\$(24,020,659)
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Fund Balance Beginning of the Year	\$25,005,015
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Fund Balance	\$ 984,355
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Unreserved Fund Balance - End of the Year	\$ 984,355
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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 \$479,461
 - Expenses \$421,399

- Fund balance estimated ending \$491,889
- This includes \$222,979 of an annuity we hold for the Elizabeth Steere Scholarship.

Local Revenues



- Total budgeted \$19,644,770
- Allocations of Local Revenues:
 - State foundation \$9,380,970
 - Capital match \$470,214
 - CNP pass thru \$2,351,175
 - Bond debt (see previous bond slides)

Local Revenues / Uses



- 6001 (taxes such as county use, tags, etc.) \$1,229,287
 - Teacher allocated, Underfunded Reading Coaches (ARI), Transfers to Local Schools to assist with additional pay, Transportation needs in excess of state funding
- 6010 (1/2 cent sales tax) \$3,630,000
 - Maintenance and Utilities for the district wide to include athletics
- 6011 (1 cent sales tax) \$6,965,000
 - All athletic board paid supplements, all centralized support personnel professional development, materials and supplies, maintenance vehicles/equipment, technology, CNP pass thru, SPED maintenance of effort

Local Revenues / Uses



- Ad valorem taxes \$9,380,970
 - 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.
- ❑ For three years, custodial supplies have been paid through ESSER funds, after 2024 will go back to general fund.
- ❑ Instructional materials and software will have to be reviewed and a reduction in variety of offerings will be necessary after 2024 due to ending of ESSER funds.

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.
- ❑ Uncertainty of the Child Nutrition Program CEP program and affects of federal funding. Could require additional services to be provided to schools depending on poverty rates.
- ❑ Administrative support staff 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

- ❑ 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