



FY 2021 Budget Hearing

September 1, 2020 - 8:30 AM

September 1, 2020 - 5:30 PM

Public Hearings

- ▶ Each Board shall–
 - Hold at least two open public hearings
 - Hearing held during scheduled meeting, convenient time/place
 - Publicize date/time in local media
 - Seek input from public
 - Provide proposed budget on SDE forms

- ▶ Purpose–
 - Inform community/foster public support
 - Introduces accountability
 - Enhance planning process

Section 16–13–140,
Code of Alabama

Benefits

Public Hearing

- ▶ Required communications:
 - Budget reflects all available revenue sources and expenditures
 - Projected enrollment by school
 - Projected staff counts at each location
 - Operating costs by category or function at each school
 - Foundation Program revenues earned by school and by category:
 - FTEs, Salaries, Benefits, OCE, CIS funds

ACS Budget Process

- ▶ Comprehensive budget planning process
- ▶ February – establish budget calendar
- ▶ April – internal budget meetings
 - Budget hearings with each school/department administrator
 - Enrollment projections drive personnel requests.
- ▶ May/June – receive State/Federal revenue allocations

ACS Budget Process

- ▶ June/July:
 - Enrollment review – new faculty positions granted accordingly
 - Non-salary budgets approved

- ▶ August – Budget work session with school board

- ▶ September:
 - Public hearings
 - Budget approved by Board of Education
 - Budget due to State Department of Education – September 15

Key Factors Affecting Budget

- ▶ Enrollment
- ▶ Pupil/Teacher Ratios
- ▶ Salary and Benefits Expense
- ▶ State Funding and Related Mandates
- ▶ Local Revenue Projections
- ▶ Federal Budget Constraints
- ▶ Facilities Capacity
 - ACS Facilities Plan 2028

AUBURN CITY SCHOOLS
COMBINED BUDGET FOR REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2021

Exhibit B - I A

Fund Type Descriptions	General	Special Revenue	Debt Service	Capital Projects	Fiduciary/ Expend Trust	TOTAL (Memo Only)
REVENUES						
State Revenues	49,543,333	-	-	2,906,363	-	52,449,696
Federal Revenues	74,500	7,892,764	-	-	-	7,967,264
Local Revenues	35,466,166	5,427,646	14,602,207	16,359,230	470,600	72,325,849
Other Revenues	172,000	45,100	-	-	-	217,100
TOTAL REVENUES	85,255,999	13,365,510	14,602,207	19,265,593	470,600	132,959,909
EXPENDITURES						
Instructional Services	49,833,376	5,891,287	-	100,000	43,850	55,868,514
Instructional Support Services	17,739,812	1,992,579	-	50,000	251,550	20,033,942
Operations and Maintenance	7,942,748	120,755	-	1,250,000	-	9,313,503
Auxiliary Services	4,716,934	4,548,402	-	681,024	3,850	9,950,210
General Administrative Services	3,075,172	246,608	-	-	-	3,321,780
Capital Outlay	-	-	-	23,435,808	-	23,435,808
Debt Services	-	-	13,624,522	-	-	13,624,522
Other Expenditures	445,566	1,223,945	1,011,290	-	120,650	2,801,451
TOTAL EXPENDITURES	83,753,609	14,023,576	14,635,812	25,516,832	419,900	138,349,729
OTHER FUND SOURCES (USES)						
Other Fund Sources	632,080	1,441,651	33,605	-	-	2,107,336
Other Fund Uses	1,475,256	239,960	-	-	-	1,715,216
Total Other Fund Sources (Uses)	(843,177)	1,201,691	33,605	-	-	392,120
Excess Revenue and Other Financing Sources over (under) Expenditures and Other Fund Uses						
	659,213	543,625	(0)	(6,251,239)	50,700	(4,997,700)
BEGINNING FUND BALANCE	18,620,829	7,091,470	-	11,427,394	595,507	37,735,200
ENDING FUND BALANCE	19,280,042	7,635,096	(0)	5,176,155	646,207	32,737,499

School Configurations

<u>School</u>	<u>Grades Served</u>
3 – Elementary Schools	K–2
1 – Elementary School	K–1
1 – Elementary School	2–3
3 – Elementary Schools	3–5
1 – Elementary School	4–5
1 – Middle School	6
1 – Middle School	7
1 – Junior High School	8–9
1 – High School	10–12

Personnel Information

Category	State	Other	Federal	Local	Total
	Funded	Funded	Funded	Funded	
Teacher Units	513.76	9.21	30.14	29.89	583.00
Principal Units	13.00	-	-	-	13.00
Assistant Principal Units	10.38	-	-	7.62	18.00
Counselor Units	16.00	-	-	6.00	22.00
Librarian Units	15.00	-	-	-	15.00
Career Tech Directors	2.00	-	-	-	2.00
Certified Support Units	-	0.34	1.50	16.28	18.12
Non-Certified Support Units	-	279.87	58.50	51.01	389.38
Total	570.14	289.42	90.14	110.80	1,060.50

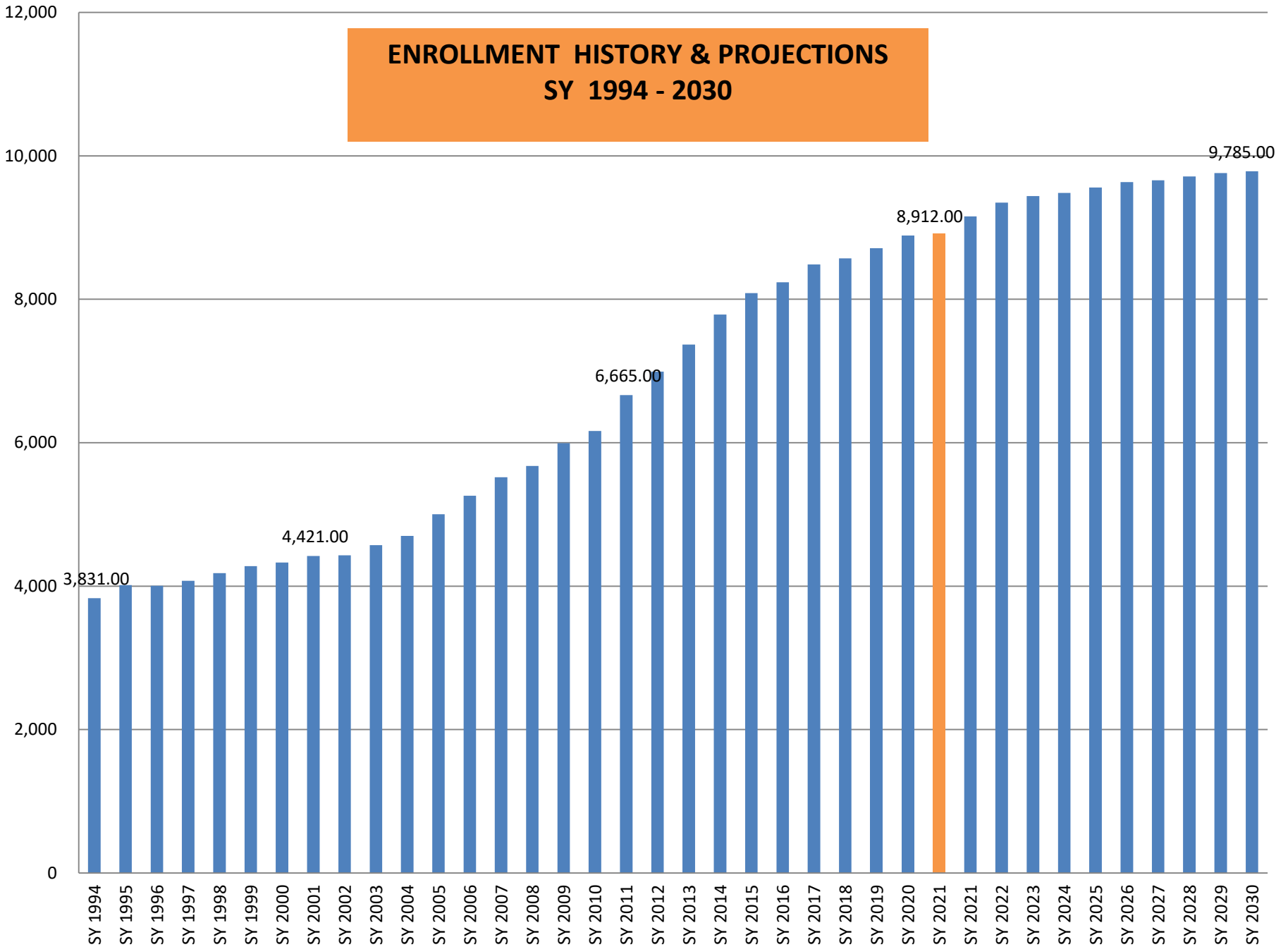
Enrollment Projections by School

School	2020-2021 Traditional Enrollment	2020-2021 Virtual Enrollment	2020-2021 Total Enrollment	2019-2020 Enrollment	Increase (Decrease)	Planned Capacity	(Over)/Under Capacity	% of Capacity
Auburn Early Education Center *	345	123	468	527	(59)	594	126	78.79%
Cary Woods Elementary	309	185	494	460	34	600	106	82.33%
Pick Elementary	290	166	456	500	(44)	600	144	76.00%
Dean Road Elementary*	318	102	420	403	17	506	86	83.00%
Ogletree Elementary	350	114	464	460	4	598	134	77.59%
Wrights Mill Road Elementary	287	99	386	386	-	552	166	69.93%
Richland Elementary	374	148	522	503	19	572	50	91.26%
Yarbrough Elementary	331	153	484	458	26	573	89	84.47%
Creekside Elementary	338	148	486	504	(18)	600	114	81.00%
Drake Middle	493	184	677	718	(41)	1,000	323	67.70%
East Samford School	514	203	717	681	36	1,315	598	54.52%
Auburn Junior High	1010	376	1,386	1,409	(23)	1,724	338	80.39%
Auburn High	1472	538	2,010	1,921	89	2,200	190	91.36%
Totals	6,431	2,539	8,970	8,930	40	11,434	2,464	78.45%
* AEEC & DRES Include Pre-K	58		58	45				
K-12 Enrollment	6,373	2,539	8,912	8,885	27			
	72%	28%						
<i>Elementary Summary</i>			4,180	4,201		5,195	1,015	80.46%
<i>Secondary Summary</i>			4,790	4,729		6,239	1,449	76.78%

**2020-2021 Enrollment figures are as of 8/17/20

ENROLLMENT HISTORY & PROJECTIONS

SY 1994 - 2030



Foundation Units by School

School	2021	2020	Increase / (Decrease)
Auburn Early Education Center	36.23	34.55	1.68
Auburn High School	116.79	113.94	2.85
Auburn Junior High School	83.67	80.81	2.86
Cary Woods Elementary School	34.79	36.46	(1.67)
Pick Elementary School	31.74	29.01	2.73
Dean Road Elementary School	30.88	31.83	(0.95)
East Samford School	39.02	38.30	0.72
J. F. Drake Middle School	39.60	37.44	2.16
Ogletree Elementary School	28.06	28.50	(0.44)
Wrights Mill Road Elementary School	24.00	27.66	(3.66)
Richland Elementary School	38.72	34.98	3.74
Yarbrough Elementary School	25.90	25.58	0.32
Creekside Elementary School	38.74	36.46	2.28
System wide	2.00	2.00	-
Total	570.14	557.52	12.62

Teacher Units by School

School	Teacher Units
Auburn Early Education Center	38.50
Auburn High School	119.10
Auburn Junior High School	82.92
Cary Woods Elementary School	37.00
Pick Elementary School	35.80
Dean Road Elementary School	30.00
East Samford School	36.00
J. F. Drake Middle School	35.58
Ogletree Elementary School	32.08
Wrights Mill Road Elementary School	28.12
Richland Elementary School	36.00
Yarbrough Elementary School	29.90
Creekside Elementary School	37.00
System wide	5.00
Total	583.00

New Personnel / Statistics

Certified Positions

Classroom Teacher	(1.00)
Psychometrist	1.00

Total -

Classified Positions

Nurse	1.00
Aide	(1.00)
Custodial Supervisor	1.00
Bus Driver	4.00

Total 5.00

Average Teaching Experience:
12 Years

Teachers with Advanced Degrees:
64%

Pupil/Teacher Ratio Analysis

Grade Level	Enrollment	HR Teachers	Desired Ratio	Actual Ratio
Kindergarten	682	35	19	19.49
First Grade	704	38	20	18.53
Second Grade	717	37	20	19.38
Third Grade	673	36	20	18.69
Fourth Grade	678	27	27	25.11
Fifth Grade	668	26	27	25.69
Sixth Grade	677	29	27	23.34
Seventh Grade	717	28	27	25.61
Total	5,516	256		21.55

▶ District-wide ratio of 15.3:1

Salary and Benefits Costs

- ▶ General Fund and Special Revenue Fund
- ▶ School Board adopts salary schedule annually
 - State Minimum Salary Schedule, ACS Pays More
 - To recruit, hire and retain highest quality teacher
 - No state mandated pay increase for FY 2021
- ▶ Total Gross Payroll – \$54.14 million (-\$79K)
 - GF Gross – \$49.76 million
 - SRF Gross – \$4.38 million
- ▶ Total Matching Benefits – \$20.50 million (-\$107K)
 - 20.61% of GF & SRF Budgets
- ▶ Salary & Benefits – 75.03% of GF & SRF budgets

PEEHIP / TRS

- ▶ PEEHIP – Health Insurance
 - \$9,600 per employee annually
 - \$10.16 million, 0.36% decrease
 - Must pay regardless of acceptance
- ▶ Teachers' Retirement System
 - Tier I: 12.36% of gross payroll
 - Tier II: 11.22% of gross payroll
 - \$6.44 million, 1.08% decrease
- ▶ State Foundation Program – only funds State Earned Units

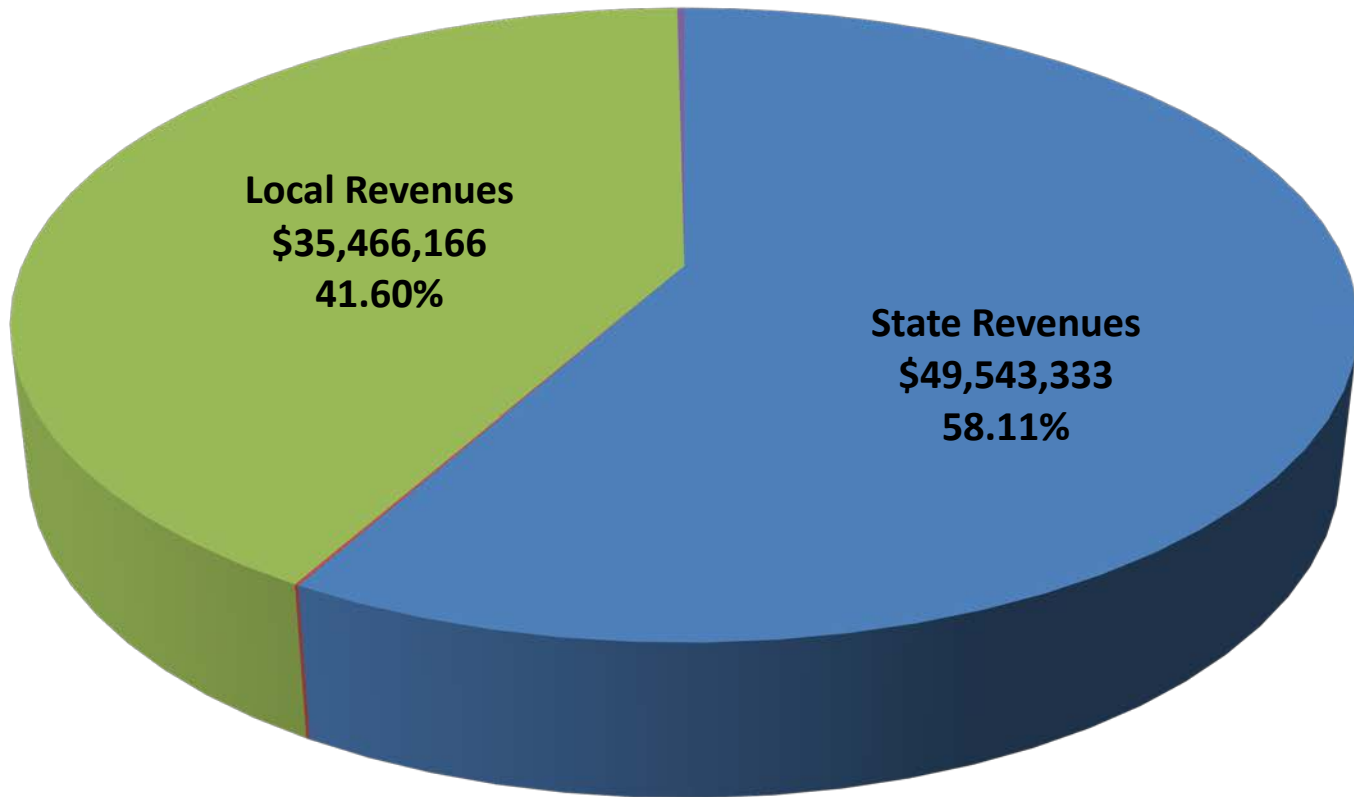
General Fund

- ▶ Primary operating fund
- ▶ Accounts for all state and local revenues, except for those required to be recorded in a different fund
- ▶ Projected ending fund balance – \$19,280,042
 - 2.71 months reserve or 22.62% of budgeted FY 21 expenditures
 - 1.00 month reserve – required by ALSDE
 - 2.00 month reserve – ACS board target

General Fund

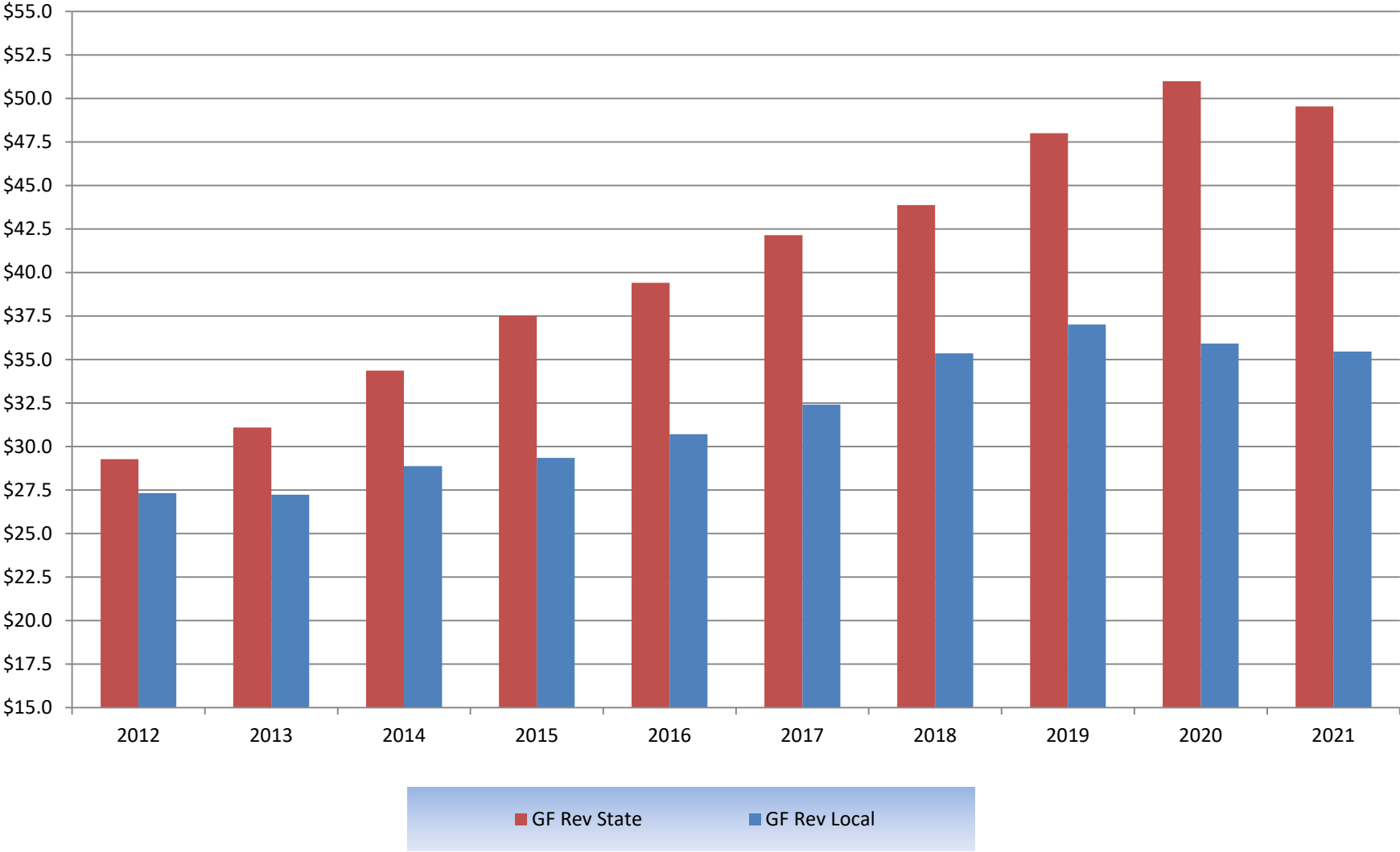
- ▶ Total Revenues & OFS – \$85,888,079
 - \$1.91 million decrease, or –2.17%
 - State Revenues – \$1.45M decrease, or –2.84%
 - Local Revenues – \$458K decrease, or –1.28%

General Fund Revenues
\$85.26 million



■ GF Rev State ■ GF Rev Fed ■ GF Rev Local ■ GF Rev Other

General Fund State & Local Revenues



General Fund State Revenues

- ▶ Majority derived from the State Education Trust Fund – Foundation Program
- ▶ Foundation Program Allocation based on ADM from prior scholastic year – 8,889.90
 - 1st 20 days of school after Labor Day
 - Earned 12.62 additional Foundation Units
- ▶ Foundation Program Growth Component
 - Current Unit Allocation

Foundation Program – Local Match Requirements

- ▶ 10 mill equivalency match
 - \$10,673,270 (\$913,340 increase)
 - Based on 3 mill District Tax
- ▶ Capital Purchase match
 - \$529,843 (\$91,323 decrease)
 - Offset by principal & interest payments on bonds

Foundation Program – CNP Transfer

- ▶ Transfer costs of all CNP fringe benefits
- ▶ Transfer costs of all state mandated salary increases since 1994

FY 2021	\$ 1,235,651
FY 2020	<u>1,224,505</u>
Increase	\$ 11,146

State Allocations

	<u>FY 2021</u>	<u>FY 2020</u>	<u>Change</u>
Foundation Program	44,421,650	43,606,668	814,982
School Nurse Program	363,729	347,316	16,413
Technology Coordinator	61,368	61,800	(432)
Transportation			
Operations Allocation	3,645,753	3,514,388	131,365
Fleet Renewal	681,024	699,384	(18,360)
Capital Purchase	2,225,339	2,174,082	51,257
At-Risk	130,393	131,633	(1,240)
Career Tech O and M	51,878	45,629	6,249
Total	51,581,134	50,580,900	1,000,234

Foundation Program by School

School	Salaries	Benefits	OCE	CIS	Total
AEEC	1,922,815	755,256	717,644	79,809	3,475,524
AHS	6,175,200	2,429,963	2,313,204	285,481	11,203,848
AJHS	4,435,487	1,743,173	1,657,335	206,871	8,042,866
CWES	1,854,752	726,921	689,120	76,532	3,347,325
PES	1,737,929	672,410	628,706	75,923	3,114,968
DRES	1,625,596	641,055	611,671	67,620	2,945,942
ESS	2,093,629	817,995	772,908	98,121	3,782,653
DMS	2,143,264	833,882	784,397	101,612	3,863,155
OES	1,540,536	595,277	555,812	68,303	2,759,928
WMRES	1,318,105	509,240	475,392	58,179	2,360,916
RES	1,992,953	794,676	766,966	84,394	3,638,989
YES	1,414,634	547,981	513,027	65,604	2,541,246
CES	2,100,899	816,614	767,362	84,448	3,769,323
Career Tech	154,731	51,475	39,616	2,415	248,237
Total	30,510,530	11,935,918	11,293,160	1,355,312	55,094,920

Local Revenue Projections

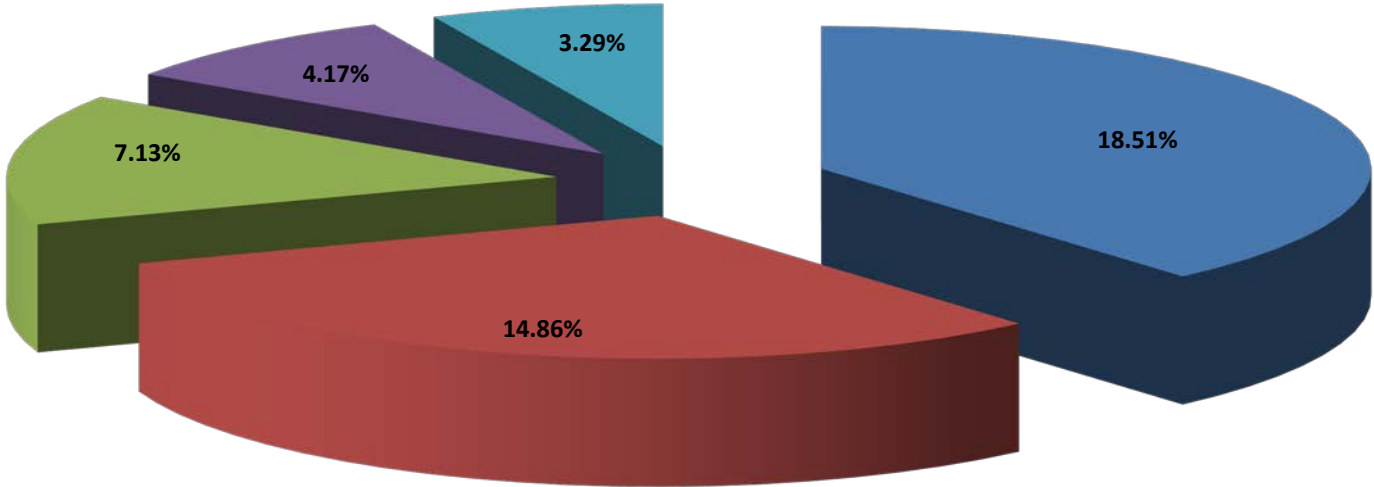
- ▶ Conservative estimates
- ▶ Based on:
 - Trends in prior years
 - Knowledge of economic factors
 - Assessed valuation of property
 - Sales trends
 - City of Auburn Appropriation

Local Revenues

Revenue Description	Audited 2019	Projected 2020	Projected 2021	% Change
16 Mill Special School Tax	15,090,877	14,928,454	14,939,001	0.07%
City of Auburn Appropriation (Sales Tax / 5 Mill)	16,505,394	16,867,898	18,604,746	10.30%
One Cent County Sales Tax - Based on ADM	8,266,906	7,489,105	7,163,491	-4.35%
County Wide 5 Mill - Based on ADM	3,734,302	4,093,705	4,191,314	2.38%
District 3 Mill Ad Valorem Tax	2,931,976	3,226,979	3,305,680	2.44%
County Wide Beverage Tax	611,284	574,533	574,533	0.00%
Co. Wide 5 Mill Motor Veh - Based on ADM	431,472	402,696	440,101	9.29%
Other Local Revenues	364,525	240,100	240,100	0.00%
District 3 Mill Motor Vehicle Ad Valorem Tax	270,006	254,718	275,407	8.12%
Interest Income	408,961	320,000	280,000	-12.50%
Business Privilege Tax	42,643	40,000	40,000	0.00%
District Manufacturing Home Fee	7,881	9,000	7,500	-16.67%
Helping School Tags (F.A.C.E.S.)	6,688	8,000	6,500	-18.75%
TOTAL LOCAL REVENUE	48,672,916	48,455,188	50,068,373	3.33%

** 16 Mill Special School Tax budgeted revenue represents revenue used for debt service and operations, not actual collections.

Top 5 Local Revenues % of Total GF & DSF Rev

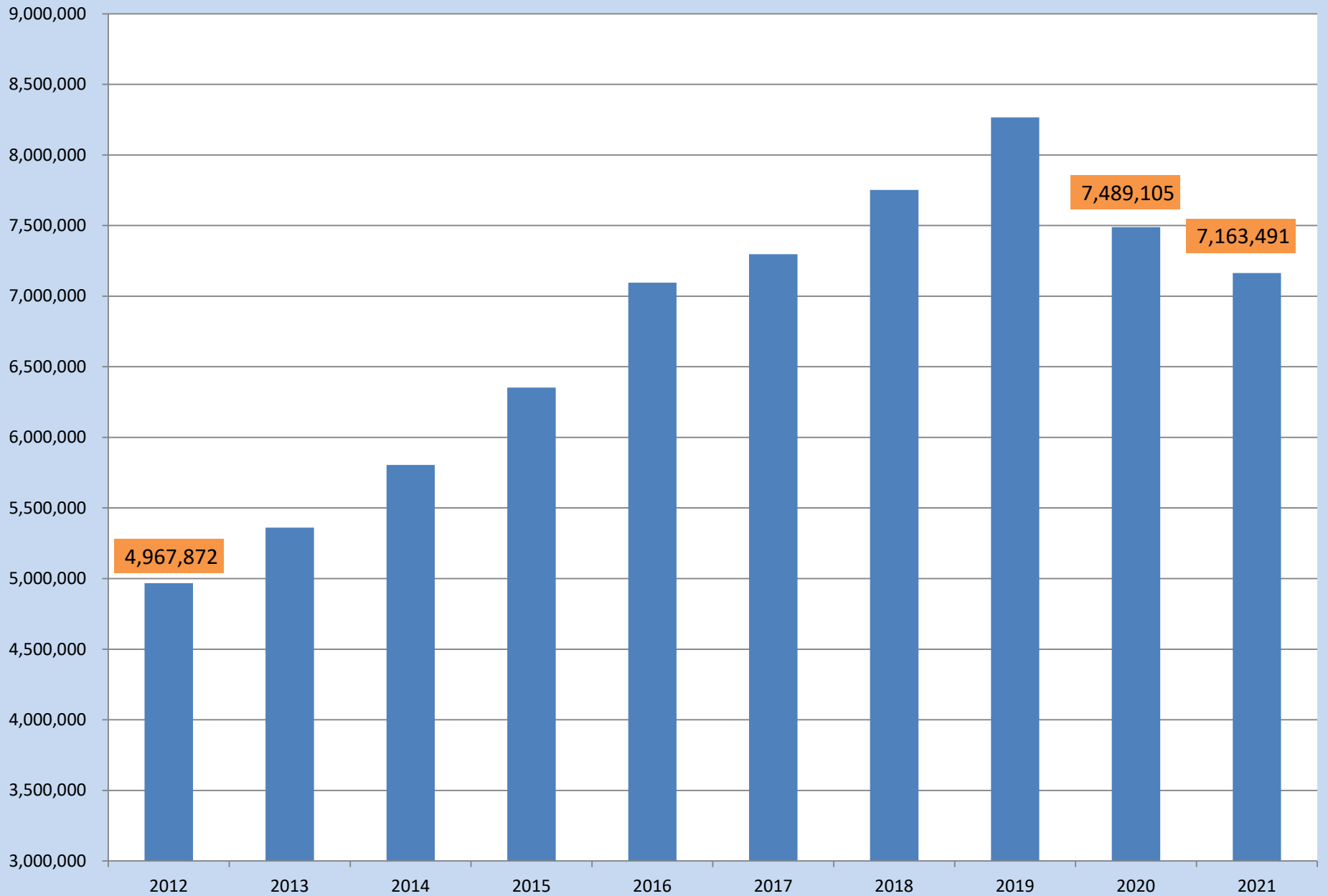


■ City of Auburn Appropriation
■ County Wide 5 Mill - Based on ADM

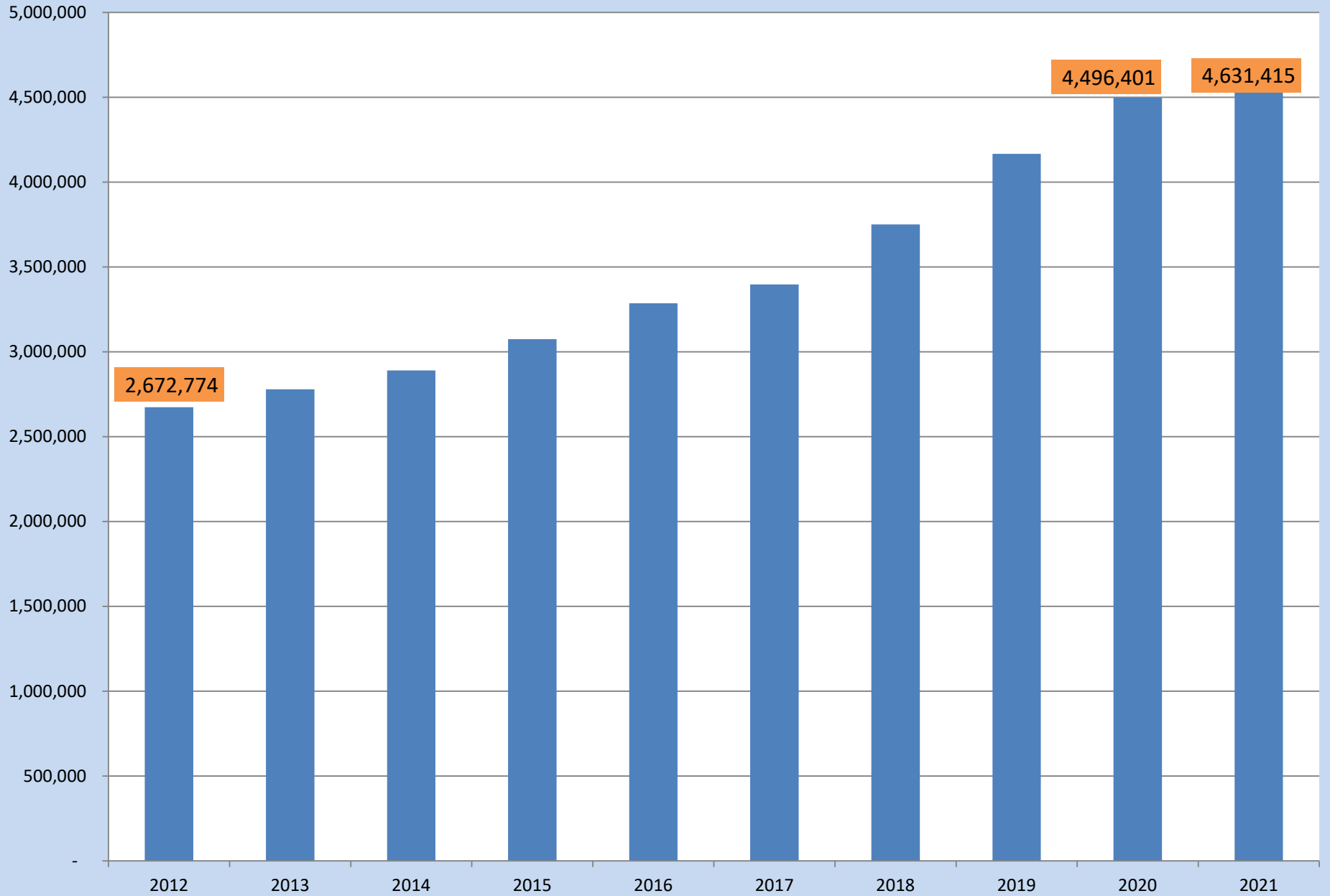
■ 16 Mill Special School Tax
■ District 3 Mill Ad Valorem Tax

■ One Cent County Sales Tax - Based on ADM

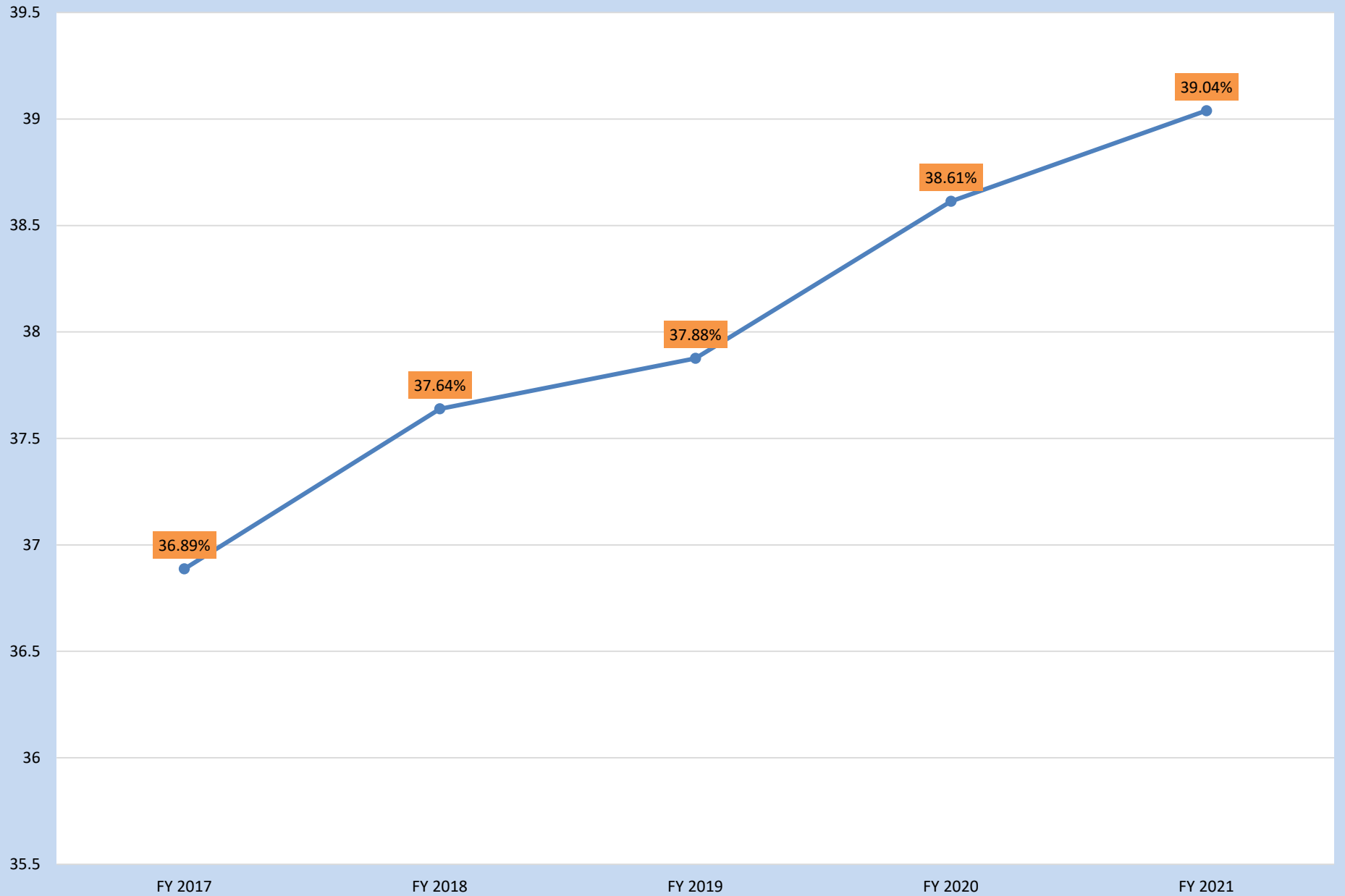
One Cent County Sales Tax



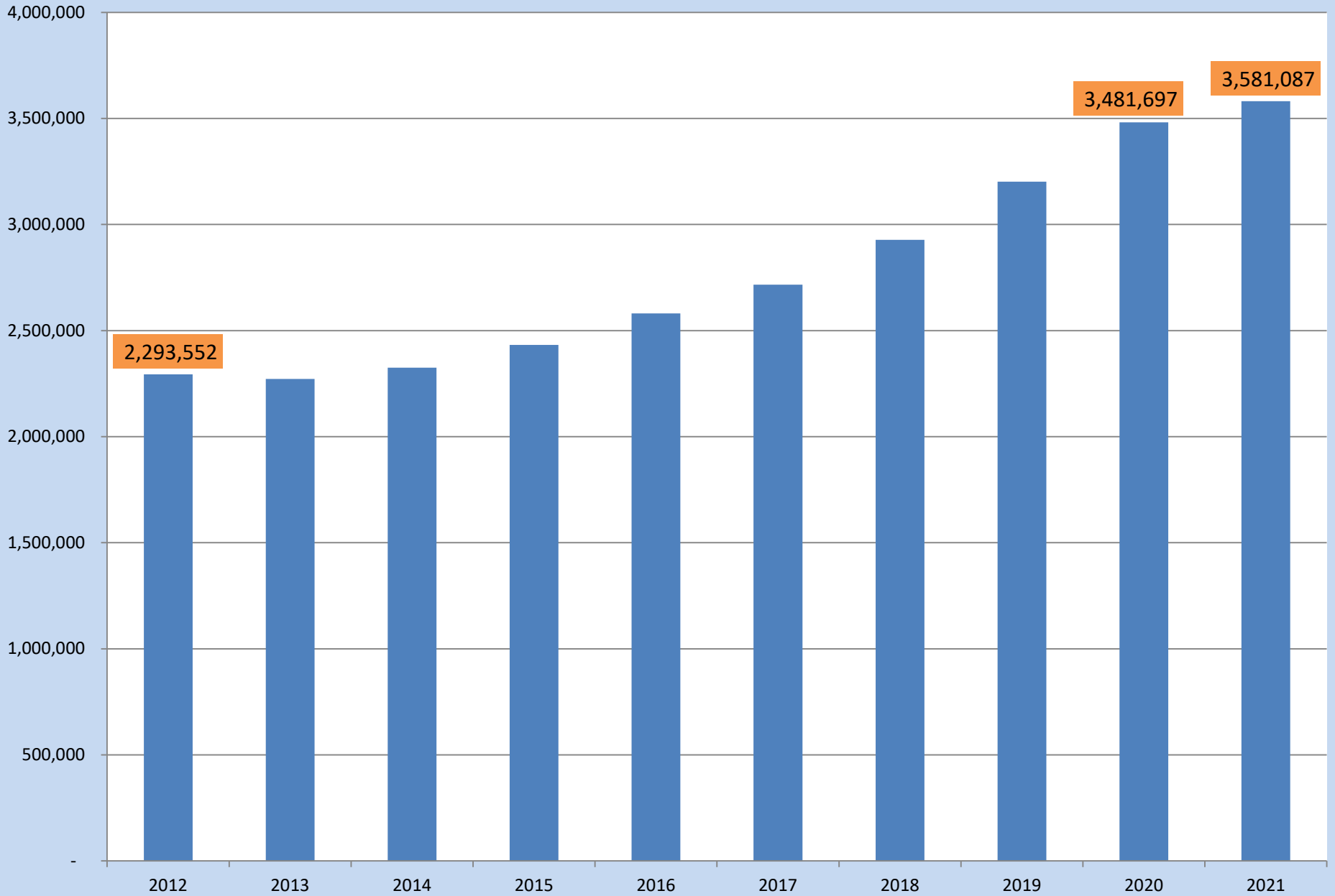
County Wide 5 Mill



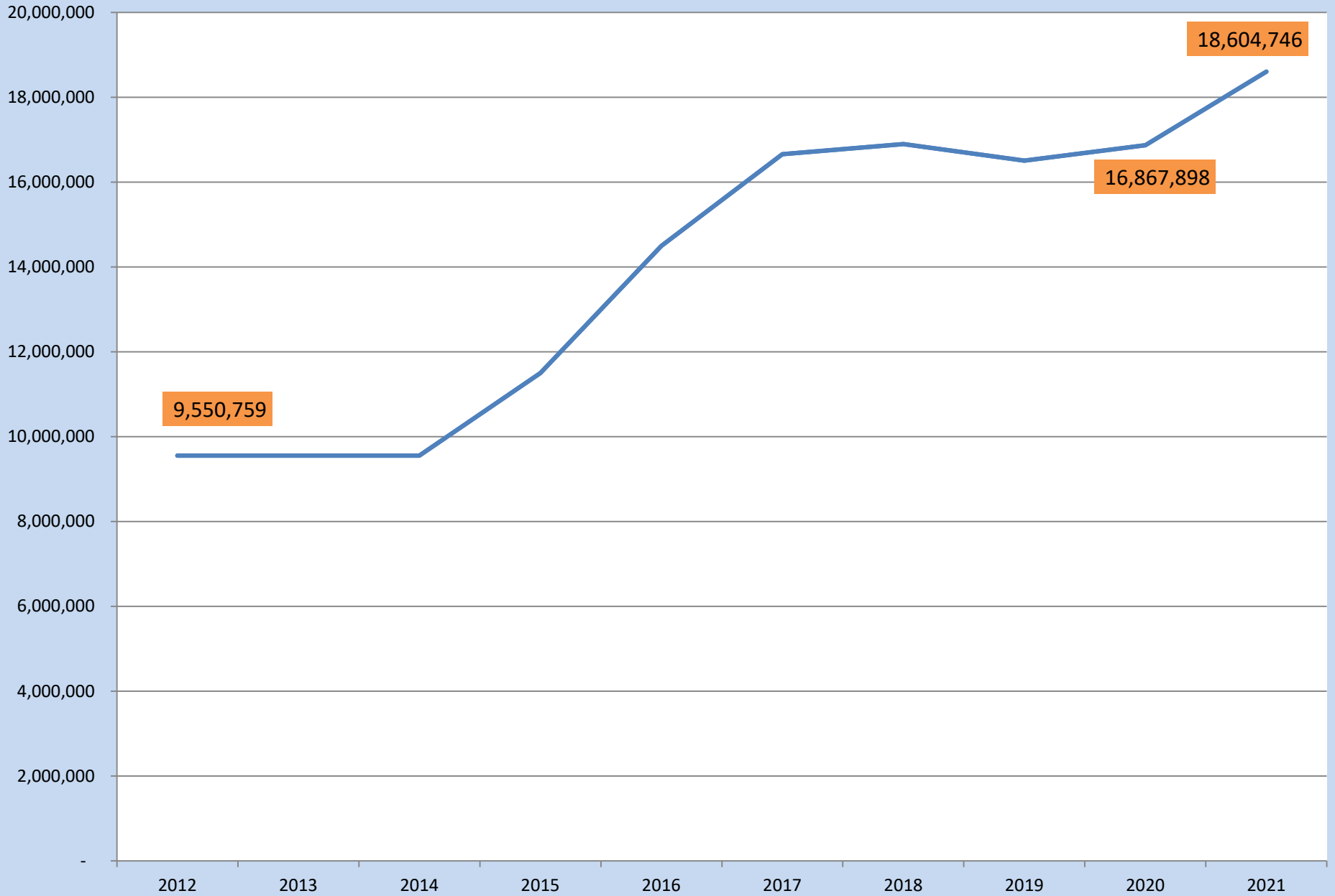
Percentage Share of County-Wide Taxes



District 3 Mill



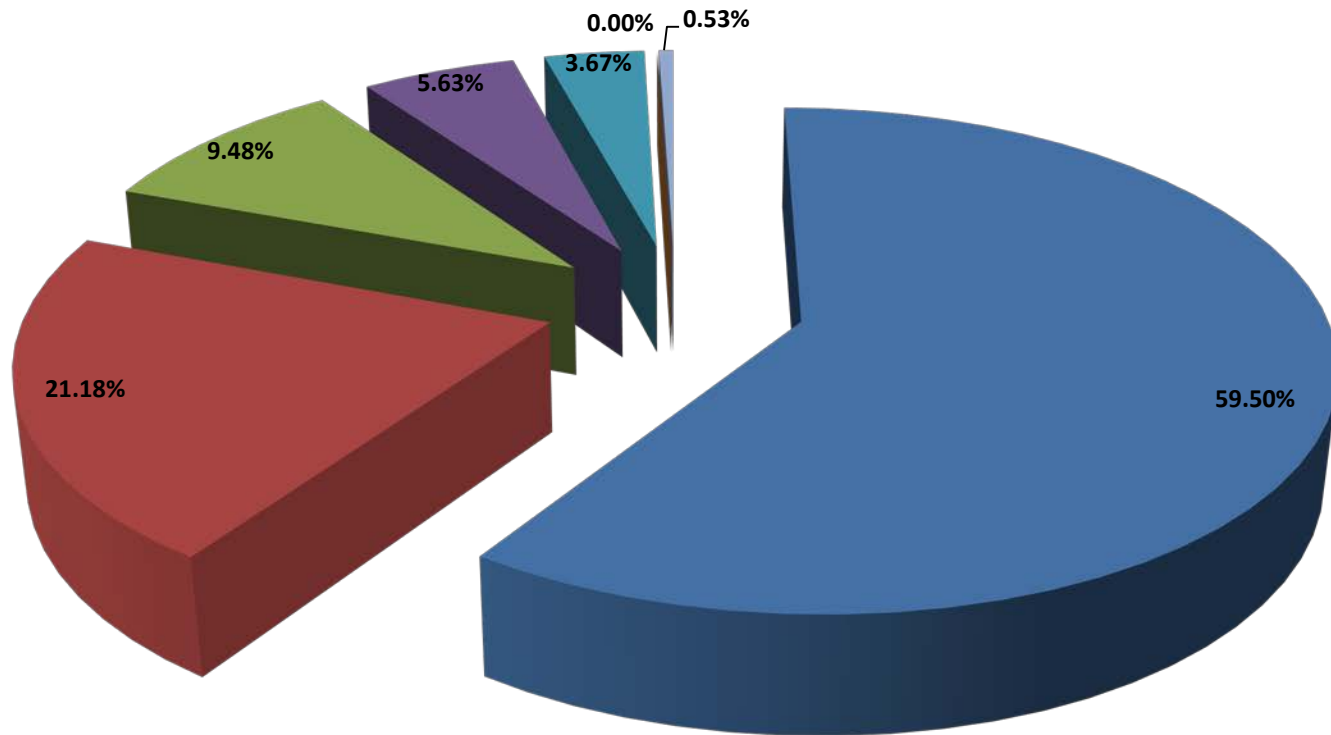
City Appropriation (Sales Tax / 5 Mill)



GF Expenditures

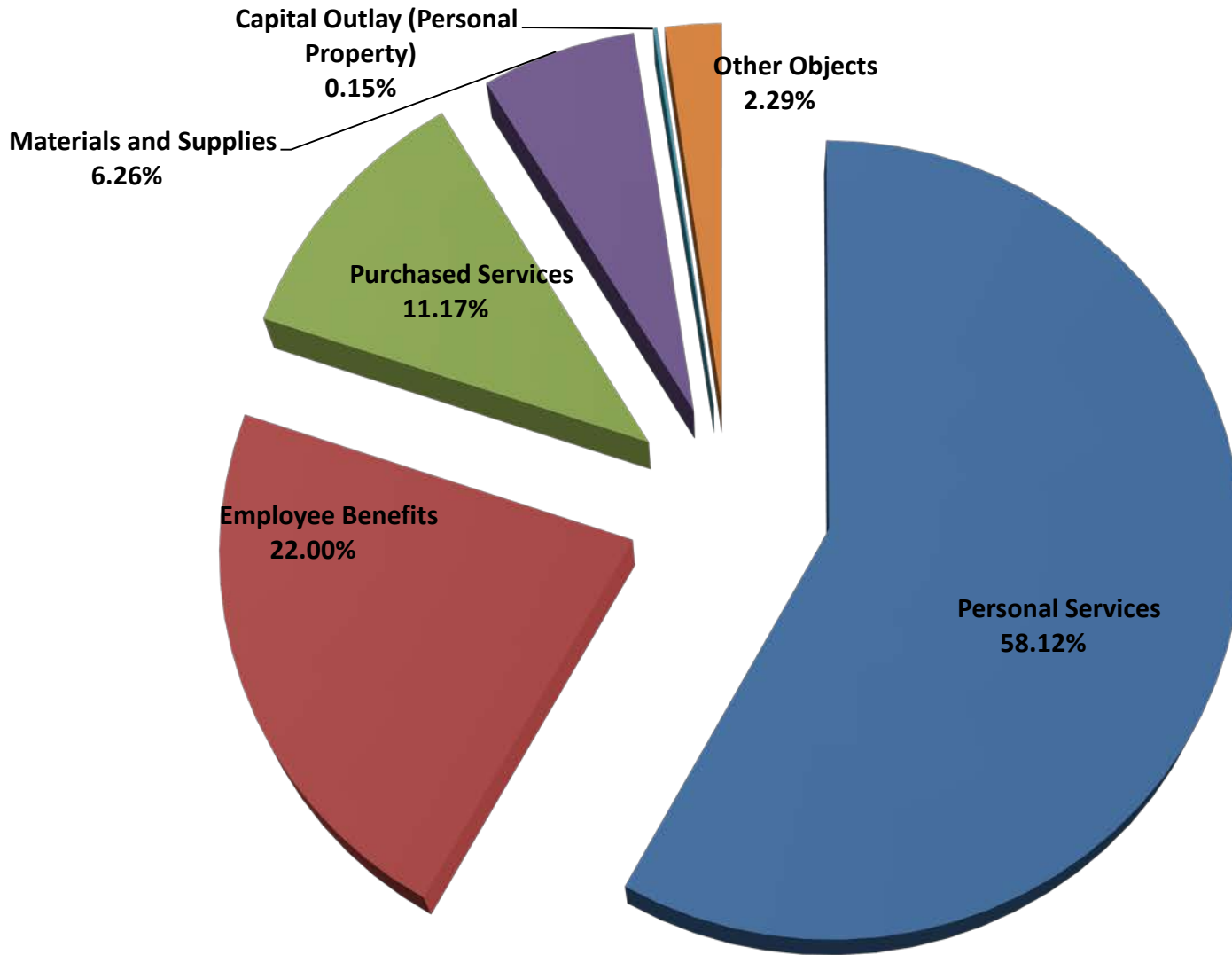
- ▶ **Total Expenditures and OFU – \$85,228,866**
 - \$2.88 million decrease, or –3.26%
 - \$856K decrease in salary & benefits expense
 - More salaries and benefits funded in the Special Revenue Fund
 - No state mandated raise
 - Decrease to required retirement match percentage and unemployment compensation percentage
 - Other Decreases
 - State Advancement & Technology Funds (–\$2.75M)
 - Minor departmental changes

GF Expenditures \$83.75 million

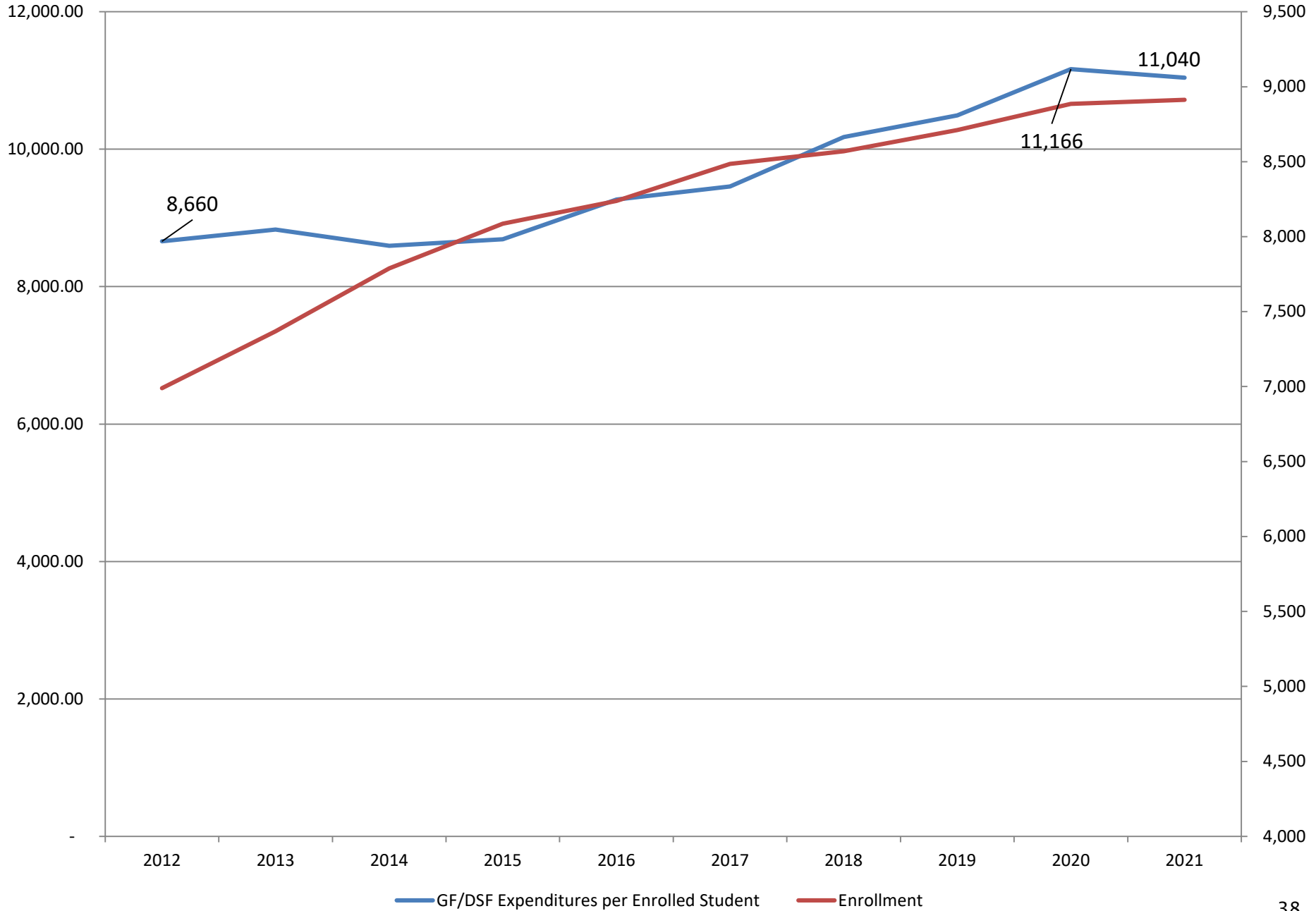


- Instructional
- Instructional Support
- Operation and Maintenance
- Auxiliary Services
- General Administration
- Debt Service
- Other Expenditures

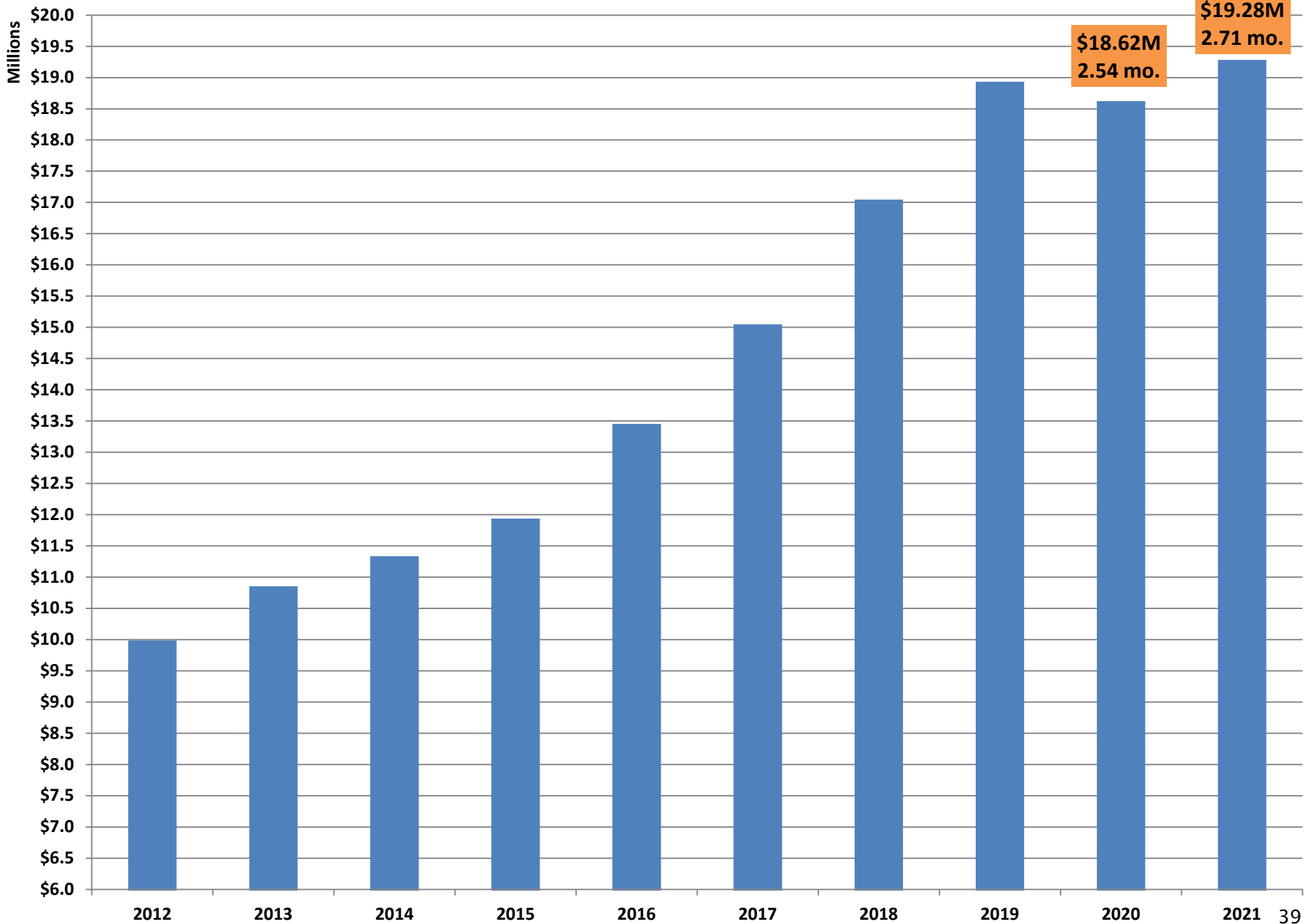
GENERAL FUND EXPEDITURES BY TYPE



GF/DS Expenditures/Pupil v. Enrollment



GENERAL FUND FUND BALANCE



Special Revenue Fund

- ▶ Federal revenues
- ▶ Public local school funding
- ▶ After School Program
- ▶ Child Nutrition Program

Federal Constraints:

- ▶ Expenditures must be for supplemental programs
- ▶ Funds must be expended for specific priorities
- ▶ Funds are annual in nature

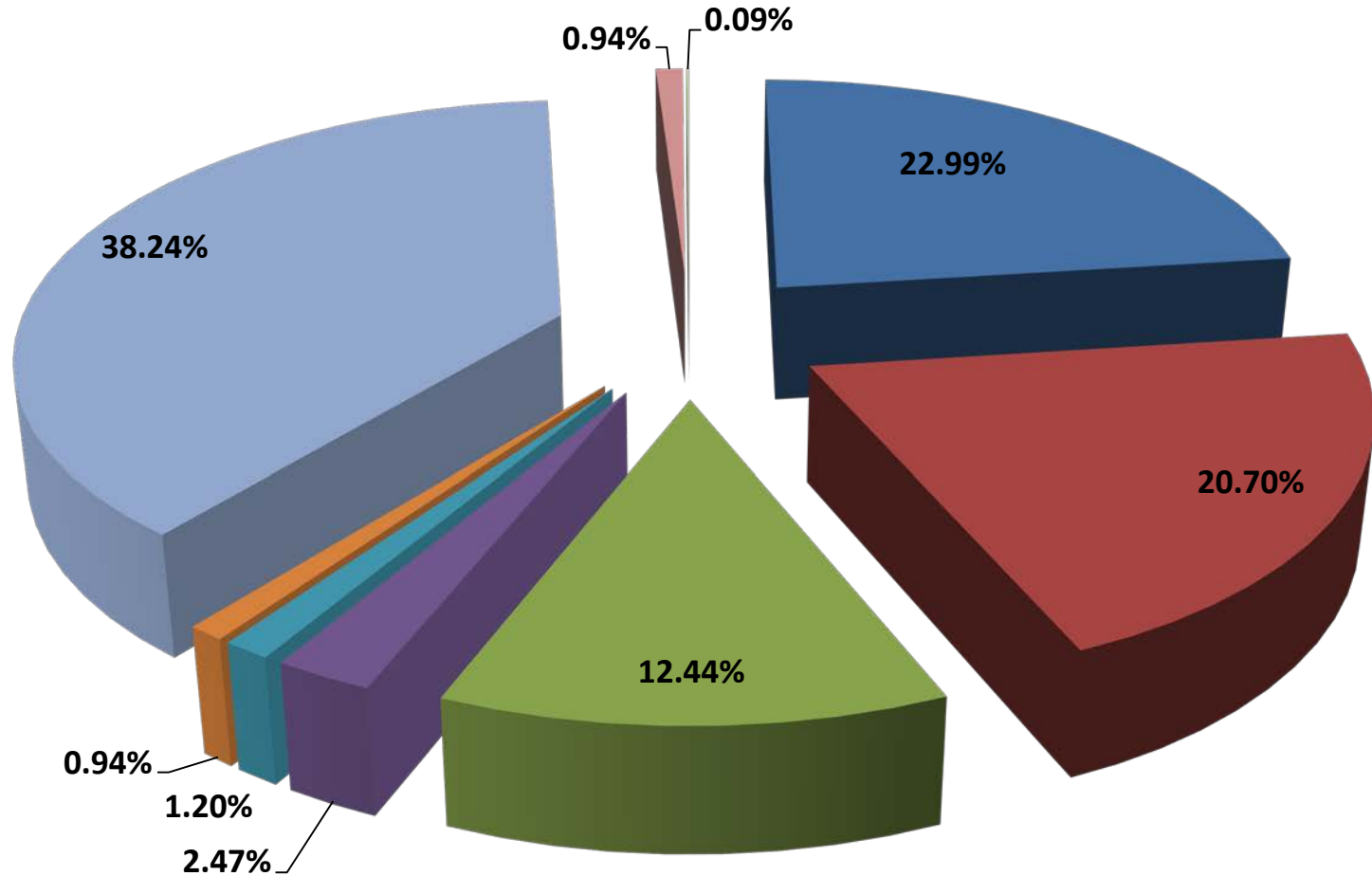
SRF – Revenues & Expenditures

- ▶ Total Revenue & OFS – \$14.81 million
 - 16.47% increase
- ▶ Total Expenditures and OFU – \$14.26 million
 - 17.45% increase
- ▶ Projected Ending fund balance 09/30/21 – \$7,635,096

Special Revenue Fund – Federal Revenue

IDEA Funding	1,633,737
ESSA (NCLB Funding)	1,345,257
CARES Act	3,017,806
CNP USDA	1,814,600
Vocational Education	74,364
Medicaid	<u>7,000</u>
Total Federal Revenue	<u>\$7,892,764</u>

SRF Federal Revenue



- USDA Food Nutrition
- Title I, Part A
- Title III, English Language Acquisition
- CARES Act
- Dental Clinic Medicaid
- IDEA, Part B
- Title II, Part A - Teacher/Principal Training
- Title IV, Student Support and Academic Achievement
- Vocational Basic Grant

Special Revenue Fund – CARES Act Revenue

	Total Allocation	Private Schools' Proportionate Share	ACS Portion	Planned Use
ESSER	795,070.00	49,940.25	745,129.75	iPads - Secondary Students
GEER	530,210.00	37,004.18	493,205.82	Remote Instructional Services
CRF - Health & Wellness	717,303.00		717,303.00	Nursing Salaries & Equipment, PPE
CRF - Remote Learning Devices	1,024,718.00		1,024,718.00	iPads - Elementary Schools
	3,067,301.00	86,944.43	2,980,356.57	

Debt Service Highlights

- ▶ The City of Auburn issues all debt instruments and appropriates funds to the School District
 - Payments made from 16 mill special school taxes and City Appropriation (5 Mill Property Tax Fund) and included in Debt Service Fund on financial statements
- ▶ Copier financing agreements included in the Debt Service Fund
 - Payments made from transfer from General Fund
- ▶ FY 2021 principal and interest payments – \$13,624,522
 - Increase of \$1.51M
- ▶ Outstanding principal as of 09/30/21:
 - Debt: \$176,739,924
 - Financing Agreements: \$56,138
- ▶ New debt issuance for Plan 2028
 - Approximately \$20 million to fund new elementary school
 - Anticipated issuance: Spring 2021
 - Approximately \$10.2 million from State PSCA Bond issuance for East Samford School

Capital Projects Fund

- ▶ State PSF Allocation – \$2,225,339 (increase of \$51,257)
- ▶ ACS 2028 Master Plan
 - Adopted in May 2018
- ▶ Phase I
 - Cary Woods Elementary – Construct new classroom and administration building
 - Drake Middle School – Construct new classroom building and cafeteria
 - East Samford School – Construct new gymnasium and cafeteria support space
 - New Elementary – Construct pair elementary school for Yarbrough
 - New High School – Construct second high school
 - Auburn Junior High – Construct new classroom building
- ▶ Unreserved Fund Balance 09/30/21 – \$5,176,155

Capital Projects Plan

- ▶ 5-year Capital Improvement plan updated and submitted to the State annually
- ▶ Projects placed in priority order based on:
 - Safety
 - Facility needs
 - Student needs
 - Educational needs

Auburn City Schools

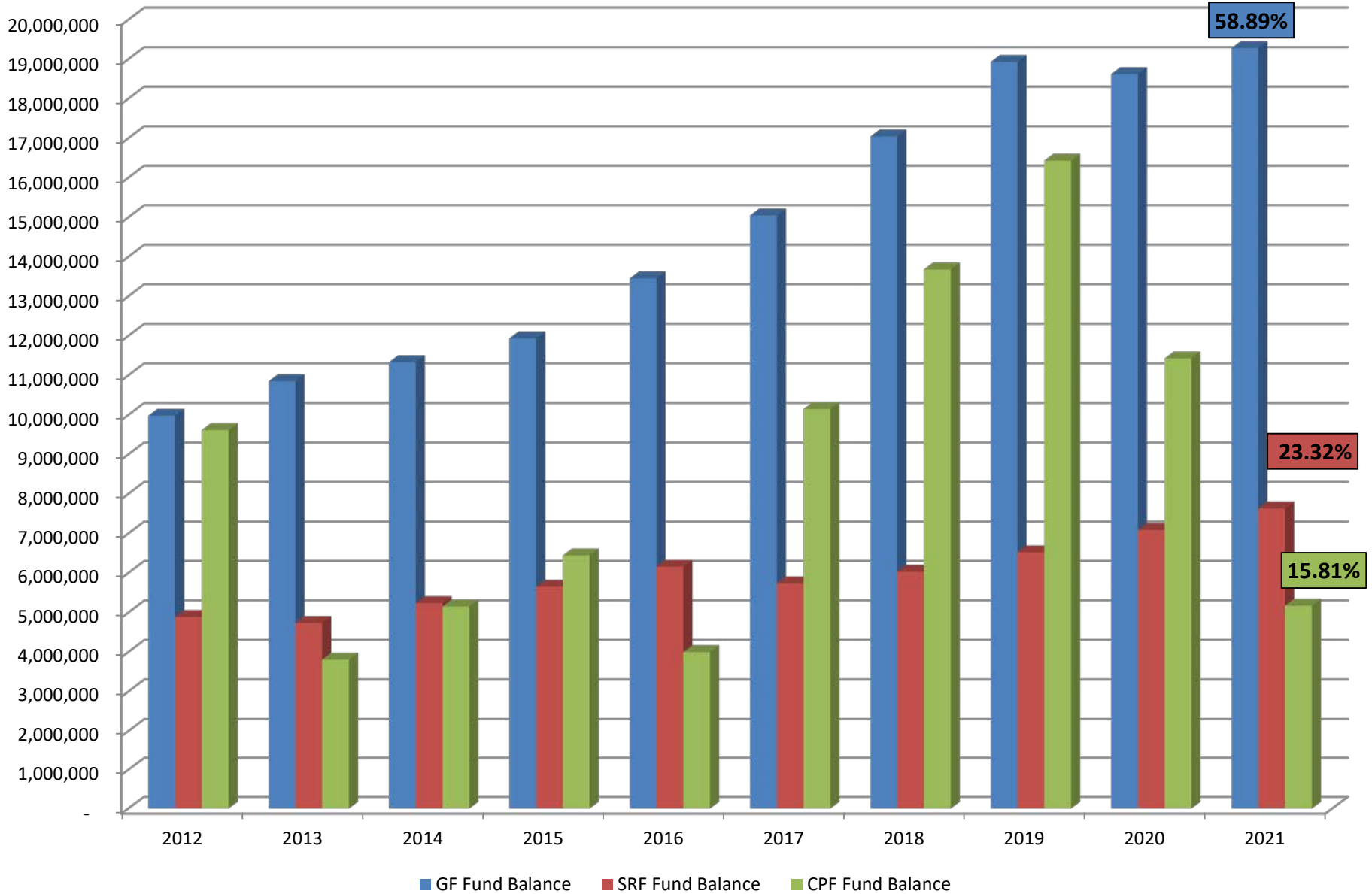
5-Year Capital Plan

Location	Project Description	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Fund Source
CWES	Cary Woods Elementary School	682,500					Local Borrowing
DMS	Drake Middle School	6,147,730	133,000				Local Borrowing
YES 2	New Elementary School	8,220,000	11,317,500				Local Borrowing
AHS 2	New High School #2	1,309,000	7,798,000	29,729,000	21,231,000	9,933,000	Local Borrowing
AJHS	New Addition and Demolition					356,400	Local Borrowing
ESS	East Samford Gym Replacement	5,785,000	143,342				PSCA Bond Issue
ACS	Land Improvements	4,000,000					PSCA Bond Issue
AHS	Outbuildings/Baseball/Softball	950,000					Fund 14 Local
ACS	Land Improvements	2,000,000					Fund 14 Local
ACS	ACCESS Control Upgrades	650,000					Fund 14 Local
AHS	Reseal/Restripe AHS	200,000					PSF
ACS	Technology Equipment	100,000					PSF
ACS	Classroom FF& E Upgrades	50,000					PSF
ACS	Life Cycle Renewal Cost (Example Flooring and Painting)	400,000	400,000	400,000	400,000	400,000	PSF
ACS	Roof Maintanance Projects	50,000					PSF
ACS	Video Surveylence Upgrades	50,000					PSF
ACS	Sports Lighting Package - Duck Samford, AJHS Track/BB	735,000					PSF
AJHS	Gym/Fieldhouse Roof Replacement	425,000					PSF
AJHS	Resurface Track / Replace Natural Grass Turf,	988,868					PSF
AJHS	Track Building	420,000					PSF
AJHS	Practice Field Lighting Improvements	300,000					PSF
AJHS	Carpet/Paint 800 Building		400,000				PSF
AJHS	New Gym repainting/lobby flooring		200,000				PSF
CO	Elevator Update	262,710					PSF
CO	Professional Development Room	175,000					PSF
CO	Develop Schematic Design for New CO	100,000					PSF
DRES	Hallway Bathroom Upgrades		200,000				PSF
ESS	Main Building Carpet/Bathroom Upgrades		350,000				PSF
WMR	Reroof Building I on Roof Plan	220,000					PSF
WMR	Hallway Bathroom Upgrades		200,000				PSF
AEEC	Master Plan Concept B		3,775,000	700,000	400,000		Unknown
OES	Master Plan Concept B		1,315,756	2,600,000			Unknown
PICK	Master Plan Concept A		564,996				Unknown
RES	Master Plan Concept A		534,035				Unknown
YES	Master Plan Concept B			3,270,000			Unknown
District-wide Totals		\$ 34,220,808	\$ 27,331,629	\$ 36,699,000	\$ 22,031,000	\$ 10,689,400	

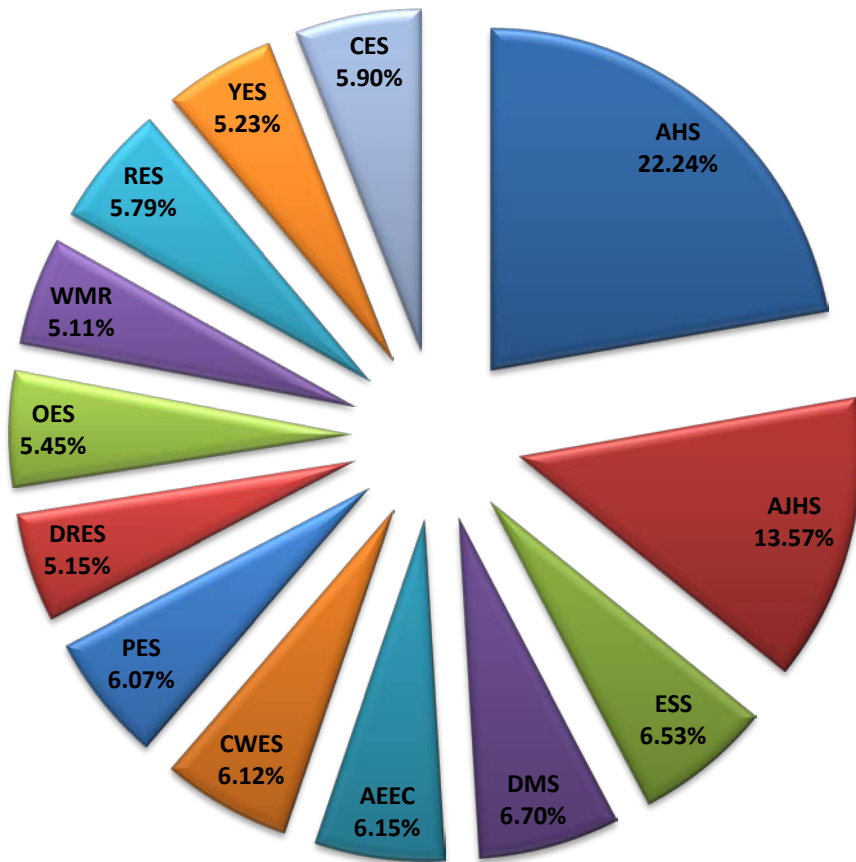
Combined Budget

<i>Beginning Fund Balance</i>	<u>37,735,200</u>
Total Revenue	132,959,909
Other Fund Sources	<u>2,107,336</u>
Total Revenue and OFS	<u>135,067,245</u>
Total Expenditures	138,349,729
Other Fund Uses	<u>1,715,217</u>
Total Expenditures and OFU	<u>140,064,946</u>
<i>Ending Fund Balance</i>	<u>32,737,499</u>

Fund Balance



Total Expenditures by School (excl. capital outlay)



	Total	
	Expenditures	Enrollment
AHS	\$ 16,048,927	2,010
AJHS	\$ 9,791,929	1,386
ESS	\$ 4,711,429	717
DMS	\$ 4,838,220	677
AEEC	\$ 4,440,823	497
CWES	\$ 4,415,296	494
PES	\$ 4,379,473	456
DRES	\$ 3,713,724	391
OES	\$ 3,929,464	464
WMR	\$ 3,687,910	386
RES	\$ 4,176,601	522
YES	\$ 3,771,893	484
CES	\$ 4,260,446	486
	\$ 72,166,135	8,970

Summary

- ▶ School Board continues to make prudent financial decisions supporting programs critical to the success of our teachers, staff and students
- ▶ Excellent job managing personnel, while maintaining adequate pupil teacher ratios
- ▶ Monitor the State ETF and local economy and be prepared for the potential outcomes

Response to Proposed Annual Budget

- ▶ Form available
- ▶ Submit to Office of the Superintendent
- ▶ Provide your name, address and phone number
- ▶ Please sign the form