

# *Auburn City Schools*

FY 2024 PUBLIC BUDGET HEARING

SEPTEMBER 5, 2023 – 8:30 AM

SEPTEMBER 5, 2023 – 5:00 PM

# PUBLIC HEARINGS

## Section 16-13-140, Code of Alabama

- 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

# 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
- March/April – internal budget meetings
  - Budget hearings with each school/department administrator
  - Enrollment projections drive personnel requests.
- July/August – receive State/Federal revenue allocations

# ACS BUDGET PROCESS

- June - August:
  - 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, 2024**

Exhibit B - I A

<b>Fund Type Descriptions</b>	<b>General</b>	<b>Special Revenue</b>	<b>Debt Service</b>	<b>Capital Projects</b>	<b>Fiduciary/ Expend Trust</b>	<b>TOTAL (Memo Only)</b>
<b>REVENUES</b>						
State Revenues	63,484,142	2,000	-	3,348,356	-	66,834,498
Federal Revenues	74,500	14,055,812	-	-	-	14,130,312
Local Revenues	51,890,976	4,951,415	16,078,478	5,017,505	471,100	78,409,475
Other Revenues	192,000	48,100	-	-	-	240,100
<b>TOTAL REVENUES</b>	<b>115,641,618</b>	<b>19,057,327</b>	<b>16,078,478</b>	<b>8,365,861</b>	<b>471,100</b>	<b>159,614,385</b>
						-
<b>EXPENDITURES</b>						
Instructional Services	67,848,494	6,903,653	-	1,558,459	43,850	76,354,456
Instructional Support Services	20,333,076	4,988,754	-	-	252,050	25,573,880
Operations and Maintenance	10,811,883	121,045	-	1,987,285	-	12,920,213
Auxiliary Services	9,363,311	5,718,163	-	758,100	3,850	15,843,425
General Administrative Services	3,848,650	295,728	-	-	-	4,144,378
Capital Outlay	-	-	-	14,976,555	-	14,976,555
Debt Services	114,362	-	14,966,175	-	-	15,080,538
Other Expenditures	707,264	1,426,072	1,114,100	-	120,650	3,368,086
<b>TOTAL EXPENDITURES</b>	<b>113,027,040</b>	<b>19,453,416</b>	<b>16,080,275</b>	<b>19,280,399</b>	<b>420,400</b>	<b>168,261,530</b>
<b>OTHER FUND SOURCES (USES)</b>						
Other Fund Sources	793,692	1,656,319	1,797	-	-	2,451,808
Other Fund Uses	1,658,116	252,960	-	-	-	1,911,076
<b>Total Other Fund Sources (Uses)</b>	<b>(864,424)</b>	<b>1,403,359</b>	<b>1,797</b>	<b>-</b>	<b>-</b>	<b>540,732</b>
<b>Excess Revenue and Other Financing Sources over (under) Expenditures and Other Fund Uses</b>	<b>1,750,154</b>	<b>1,007,270</b>	<b>(0)</b>	<b>(10,914,538)</b>	<b>50,700</b>	<b>(8,106,413)</b>
<b>BEGINNING FUND BALANCE</b>	<b>32,407,322</b>	<b>10,059,268</b>	<b>-</b>	<b>23,388,635</b>	<b>815,332</b>	<b>66,670,558</b>
<b>ENDING FUND BALANCE</b>	<b>34,157,476</b>	<b>11,066,538</b>	<b>(0)</b>	<b>12,474,098</b>	<b>866,032</b>	<b>58,564,144</b>

# SCHOOL CONFIGURATIONS

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



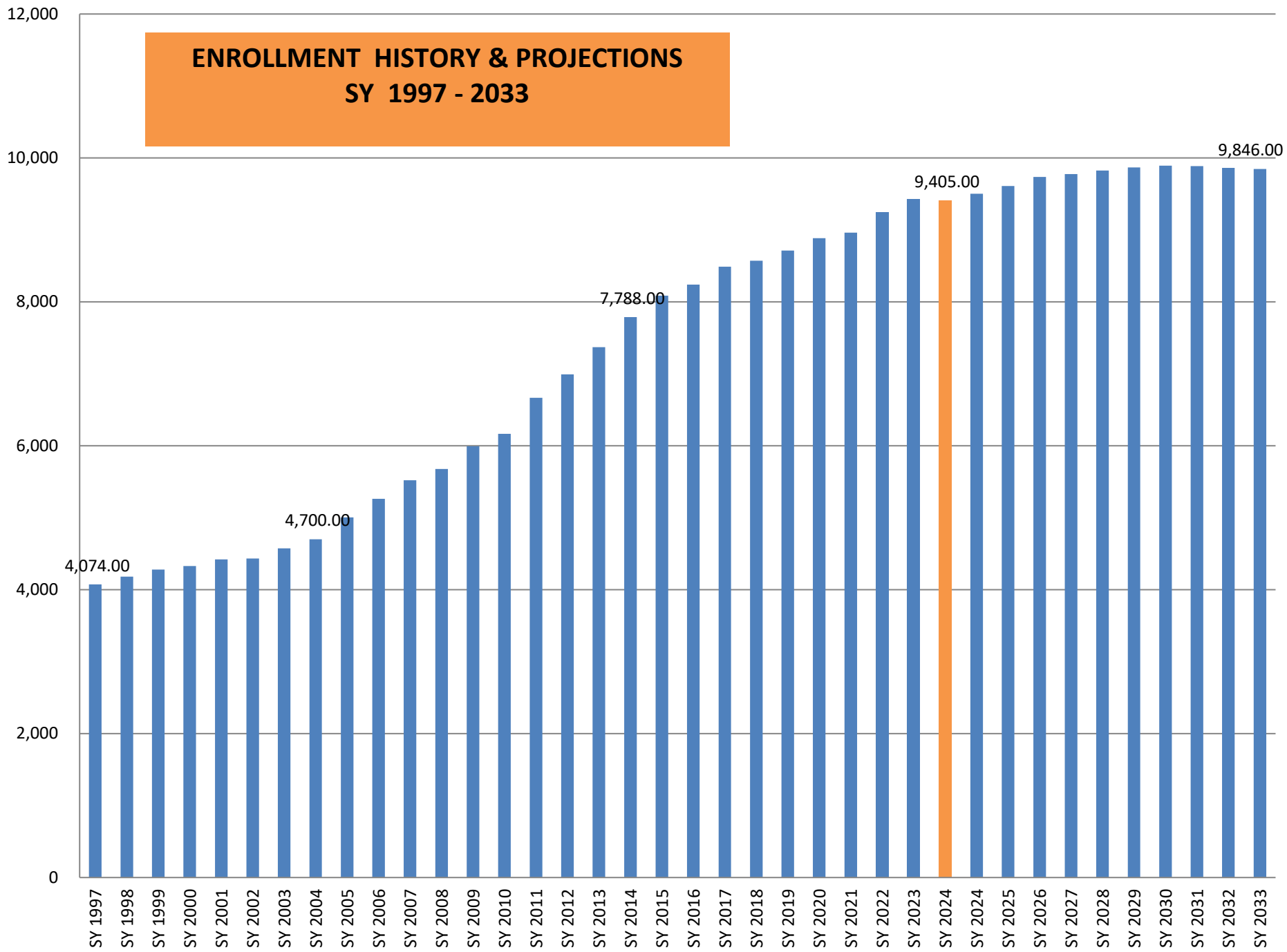
# PERSONNEL INFORMATION

Category	State Funded	Other State Funded	Federal Funded	Local Funded	Total
Teacher Units	548.39	19.60	57.79	16.22	642.00
Principal Units	13.00	-	1.00	-	14.00
Assistant Principal Units	11.17	-	5.00	2.83	19.00
Counselor Units	16.29	-	5.00	2.71	24.00
Librarian Units	14.00	-	1.00	-	15.00
Career Tech Directors	2.00	1.00	-	-	3.00
Certified Support Units	-	-	3.62	16.88	20.50
Non-Certified Support Units	-	296.45	62.50	66.55	425.50
<b>Total</b>	<b>604.85</b>	<b>317.05</b>	<b>135.91</b>	<b>105.19</b>	<b>1,163.00</b>

# ENROLLMENT PROJECTIONS BY SCHOOL

School	2023-2024 Enrollment	2022-2023 Enrollment	Increase (Decrease)	Planned Capacity	(Over)/Under Capacity	% of Capacity
Auburn Early Education Center *	534	479	55	594	60	89.90%
Cary Woods Elementary	461	515	(54)	600	139	76.83%
Pick Elementary	438	488	(50)	600	162	73.00%
Dean Road Elementary*	418	435	(17)	506	88	82.61%
Ogletree Elementary	515	508	7	598	83	86.12%
Wrights Mill Road Elementary	396	395	1	552	156	71.74%
Richland Elementary	413	510	(97)	572	159	72.20%
Yarbrough Elementary	403	516	(113)	573	170	70.33%
Creekside Elementary	426	543	(117)	600	174	71.00%
Woodland Pines Elementary	357	-	357	600	243	59.50%
Drake Middle	719	706	13	1,000	281	71.90%
East Samford School	722	738	(16)	1,315	593	54.90%
Auburn Junior High	1,501	1,508	(7)	1,724	223	87.06%
Auburn High	2,153	2,136	17	2,200	47	97.86%
<b>Totals</b>	<b>9,456</b>	<b>9,477</b>	<b>(21)</b>	<b>12,034</b>	<b>2,578</b>	<b>78.58%</b>
* AECC & DRES Include Pre-K	51	60				
K-12 Enrollment	<b>9,405</b>	<b>9,417</b>	<b>(12)</b>			
<i>Elementary Summary</i>	<i>4,361</i>	<i>4,389</i>		<i>5,795</i>	<i>1,434</i>	<i>75.25%</i>
<i>Secondary Summary</i>	<i>5,095</i>	<i>5,088</i>		<i>6,239</i>	<i>1,144</i>	<i>81.66%</i>

## ENROLLMENT HISTORY & PROJECTIONS SY 1997 - 2033



# FOUNDATION UNITS BY SCHOOL

School	2024	2023	Increase / (Decrease)
Auburn Early Education Center	33.14	33.29	(0.15)
Auburn High School	129.47	126.59	2.88
Auburn Junior High School	88.88	86.08	2.80
Cary Woods Elementary School	39.67	36.95	2.72
Pick Elementary School	30.13	28.69	1.44
Dean Road Elementary School	31.79	31.02	0.77
East Samford School	41.97	41.01	0.96
J. F. Drake Middle School	39.72	38.89	0.83
Ogletree Elementary School	32.39	29.72	2.67
Wrights Mill Road Elementary School	24.61	24.32	0.29
Richland Elementary School	34.01	43.14	(9.13)
Yarbrough Elementary School	24.73	29.09	(4.36)
Creekside Elementary School	27.01	41.17	(14.16)
Woodland Pines Elementary School	25.33	-	25.33
System wide	2.00	2.00	-
<b>Total</b>	<b>604.85</b>	<b>591.96</b>	<b>12.89</b>

# TEACHER UNITS BY SCHOOL

<b>School</b>	<b>Teacher Units</b>
Auburn Early Education Center	38.00
Auburn High School	128.70
Auburn Junior High School	90.60
Cary Woods Elementary School	37.00
Pick Elementary School	32.48
Dean Road Elementary School	32.20
East Samford School	42.80
J. F. Drake Middle School	41.00
Ogletree Elementary School	34.45
Wrights Mill Road Elementary School	29.48
Richland Elementary School	33.00
Yarbrough Elementary School	31.45
Creekside Elementary School	31.84
Woodland Pines Elementary Schools	30.00
System wide	9.00
<b>Total</b>	<b>642.00</b>

# NEW PERSONNEL / STATISTICS

## **Certified Positions**

Classroom Teacher	17.00
Vision Teacher	1.00
EL Teacher	1.00
Reading Coach	1.00
Speech Language Pathologist	1.00
Principal	1.00
Assistant Principal	1.00
Counselor	1.00
Media Specialist	1.00
Psychometrist	1.00
Career Coach	1.00

**Total 27.00**

## **Classified Positions**

Bus Driver	4.00
Media Aide	1.00
Computer Lab Aide	1.00
PE Aide	1.00
Clerical Aide	1.00
Bookkeeper	1.00
Custodian	3.00
Afterschool Program Coordinator	1.00
CNP Manager	1.00
CNP Assistant Manager	1.00
CNP Worker	1.00
Registered Dietitian	1.00
Nurse	3.00

**Total 20.00**

Average Teaching Experience:  
**13 Years**

Teachers with Advanced Degrees:  
**71%**

## Pupil/Teacher Ratio Analysis

Grade Level	Enrollment	HR Teachers	Desired Ratio	Actual Ratio
Kindergarten	675	37	19	18.24
First Grade	727	39	20	18.64
Second Grade	730	39	20	18.72
Third Grade	725	40	20	18.13
Fourth Grade	732	29	27	25.24
Fifth Grade	721	30	27	24.03
Sixth Grade	719	29	27	24.79
Seventh Grade	722	30	27	24.07
Total	5,751	273		21.07

District-wide ratio of 14.6:1

# 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
  - 2% state mandated pay increase for FY 2024
  - Additional increases to the state minimum salary schedule for nurses
  - \$15 per hour minimum for support employees
- Total Gross Payroll - \$70.50 million (+\$3.11M)
  - GF Gross - \$62.06 million
  - SRF Gross - \$8.44 million
- Total Matching Benefits - \$24.70 million (+\$691K)
  - 18.38% of GF & SRF Budgets
- Salary & Benefits – 70.84% of GF & SRF budgets



# PEEHIP / TRS

- PEEHIP – Health Insurance
  - \$9,600 per employee annually
  - \$11.14 million, 1.47% increase
  - Must pay regardless of acceptance
- Teachers' Retirement System
  - Tier I: 12.59% of gross payroll
  - Tier II: 11.57% of gross payroll
  - \$8.43 million, 3.78% increase
- State Foundation Program – only funds State Earned Units

# GENERAL FUND

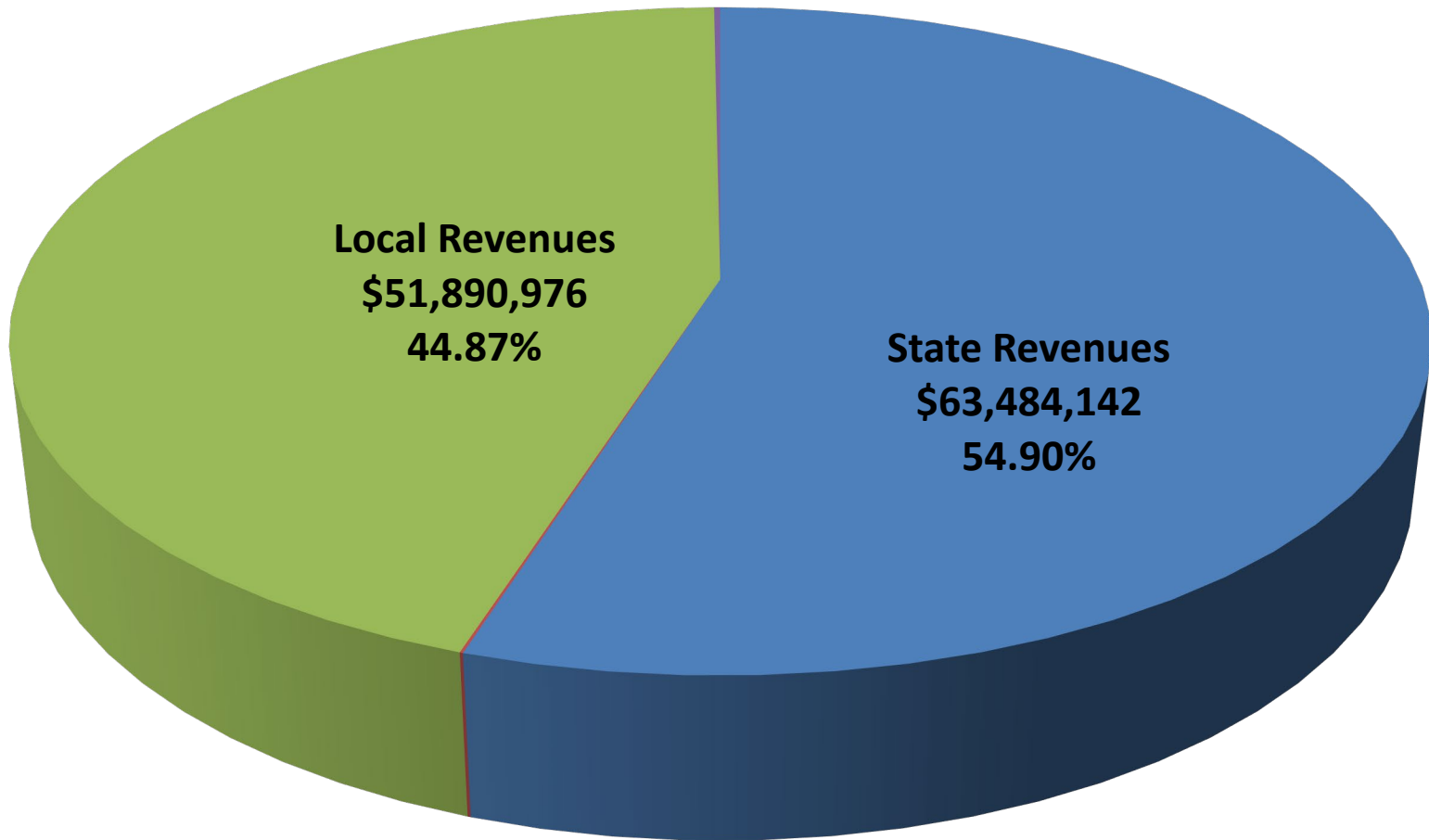
- Primary operating fund
- Accounts for all state and local revenues, except for those required to be recorded in a different fund
- Projected ending fund balance - \$34,157,476
  - 3.57 months reserve or 29.78% of budgeted FY 24 expenditures
  - 1.00 month reserve – required by ALSDE
  - 3.00 month reserve – ACS board target

# GENERAL FUND REVENUES

- Total Revenues & OFS - \$116,435,310
  - \$6.34 million increase, or +5.76%
  - State Revenues - \$3.1M increase, or +5.17%
  - Local Revenues - \$3.0M increase, or +6.20%

# General Fund Revenues

**\$115.64 million**



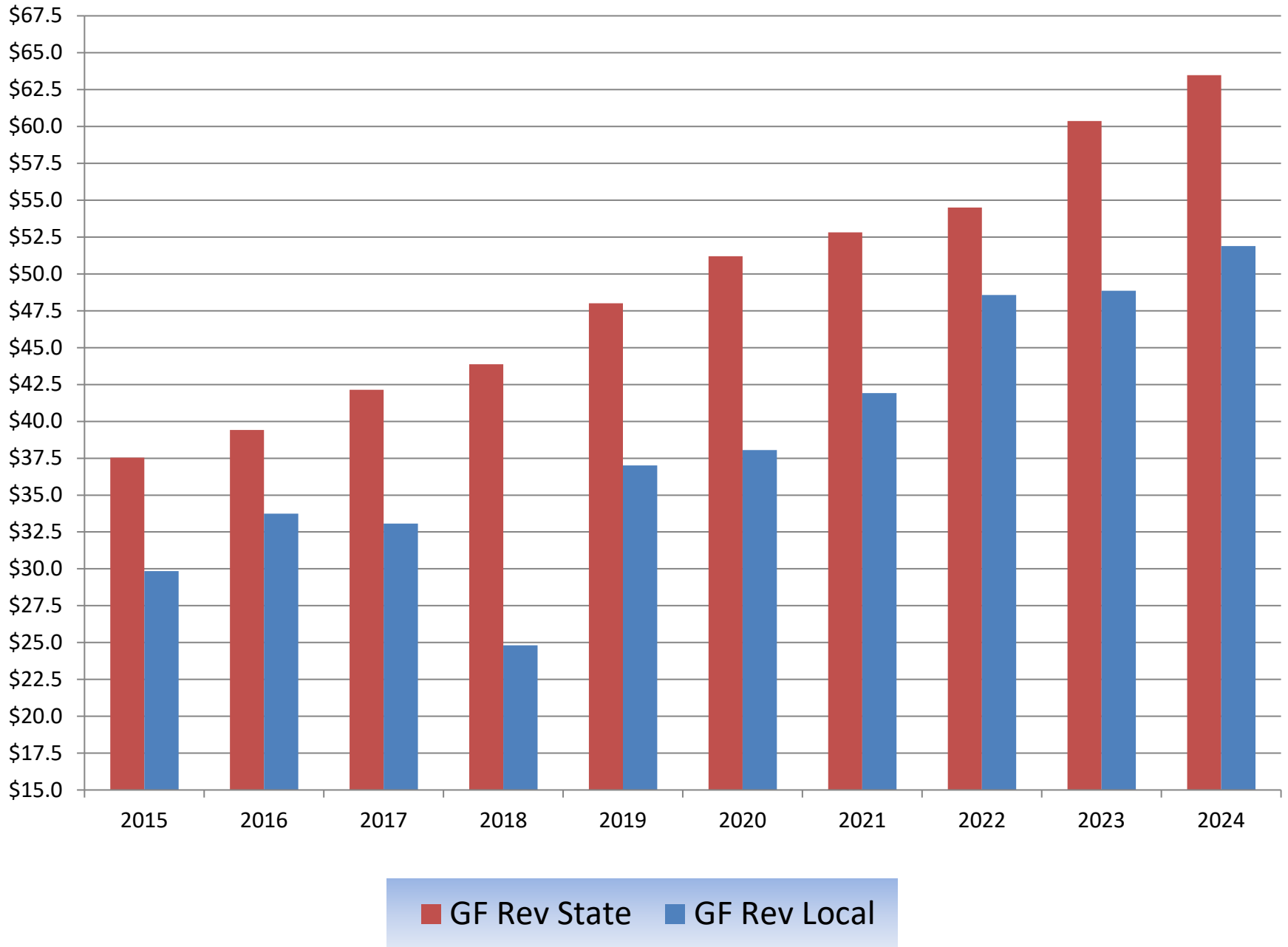
■ GF Rev State

■ 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 – 9,417.20
  - 1<sup>st</sup> 20 days of school after Labor Day
  - Earned 12.89 additional Foundation Units
- Foundation Program Growth Component
  - Student Growth Allocation - \$1.18M

# FOUNDATION PROGRAM - LOCAL MATCH REQUIREMENTS

- 10 Mill Equivalency Match
  - \$13,613,330 (\$780,740 increase)
  - Based on 3 mill District Tax
- Capital Purchase Match
  - \$684,130 (\$9,026 increase)
  - 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 2024	\$ 1,466,569
FY 2023	<u>1,340,109</u>
Increase	\$ 126,460



# STATE ALLOCATIONS

	<u>FY 2024</u>	<u>FY 2023</u>	<u>Change</u>
Foundation Program	54,039,184	51,798,020	2,241,164
School Nurse Program	783,010	571,489	211,521
Technology Coordinator	68,327	66,840	1,487
Transportation			
Operations Allocation	4,798,718	4,393,660	405,058
Fleet Renewal	758,100	727,776	30,324
Capital Purchase	2,590,256	2,549,854	40,402
At-Risk	168,541	151,552	16,989
Career Tech O and M	77,155	76,653	502
<b>Total</b>	<b>63,283,291</b>	<b>60,335,844</b>	<b>2,947,447</b>

# FOUNDATION PROGRAM BY SCHOOL

School	Salaries	Benefits	OCE	CIS	Total
AEEC	2,064,127	757,703	764,474	76,711	3,663,015
AHS	8,005,790	2,944,495	2,986,614	331,956	14,268,855
AJHS	5,394,998	1,996,157	2,050,284	231,066	9,672,505
CWES	2,443,332	898,655	915,108	91,292	4,348,387
PES	1,883,850	688,887	695,039	76,548	3,344,324
DRES	1,915,960	714,359	733,332	73,490	3,437,141
ESS	2,528,239	942,298	968,164	111,058	4,549,759
DMS	2,459,356	906,799	916,261	105,688	4,388,104
OES	2,036,405	742,746	747,173	81,108	3,607,432
WMRES	1,631,426	585,286	567,703	62,245	2,846,660
RES	2,063,943	765,546	784,543	77,729	3,691,761
YES	1,500,773	556,660	570,472	59,764	2,687,669
CES	1,639,138	607,980	623,067	66,859	2,937,044
WPES	1,537,185	570,164	584,312	60,682	2,752,343
Career Tech	172,810	55,737	46,221	2,653	277,421
Student Growth			1,180,094		1,180,094
<b>Total</b>	<b>37,277,332</b>	<b>13,733,472</b>	<b>15,132,861</b>	<b>1,508,849</b>	<b>67,652,514</b>

# LOCAL REVENUE PROJECTIONS

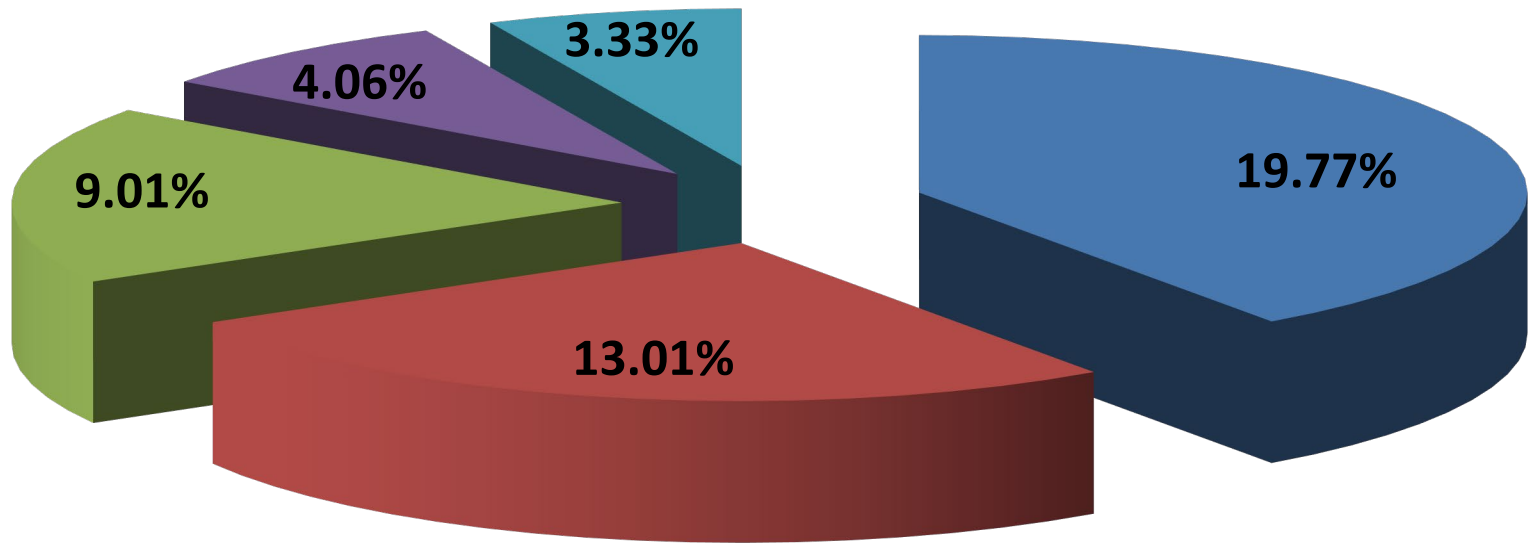
- Conservative estimates
- Based on:
  - Trends in prior years
  - Knowledge of economic factors
  - Assessed valuation of property
  - Sales trends
  - City of Auburn Appropriation

# LOCAL REVENUES

Revenue Description	Audited 2022	Projected 2023	Projected 2024	% Change
16 Mill Special School Tax	16,739,460	16,554,990	17,241,990	4.15%
City of Auburn Appropriation (Sales Tax / 5 Mill)	24,840,417	25,162,640	26,204,119	4.14%
One Cent County Sales Tax - Based on ADM	11,942,958	11,000,000	11,942,957	8.57%
County Wide 5 Mill - Based on ADM	4,786,584	5,346,713	5,376,688	0.56%
District 3 Mill Ad Valorem Tax	3,741,441	4,376,943	4,415,061	0.87%
County Wide Beverage Tax	680,947	550,000	679,496	23.54%
Co. Wide 5 Mill Motor Veh - Based on ADM	586,652	513,095	598,384	16.62%
Other Local Revenues	380,434	240,100	240,100	0.00%
District 3 Mill Motor Vehicle Ad Valorem Tax	342,557	302,494	349,408	15.51%
Interest Income	84,579	319,500	319,500	0.00%
Dividends	-	500,000	500,000	0.00%
Other Earnings on Investments	-	50,000	50,000	0.00%
Business Privilege Tax	44,651	40,000	40,000	0.00%
District Manufacturing Home Fee	5,912	5,500	5,912	7.49%
Helping School Tags (F.A.C.E.S.)	5,840	4,000	5,839	45.98%
<b>TOTAL LOCAL REVENUE</b>	<b>64,182,431</b>	<b>64,965,974</b>	<b>67,969,455</b>	<b>4.62%</b>

\*\* 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

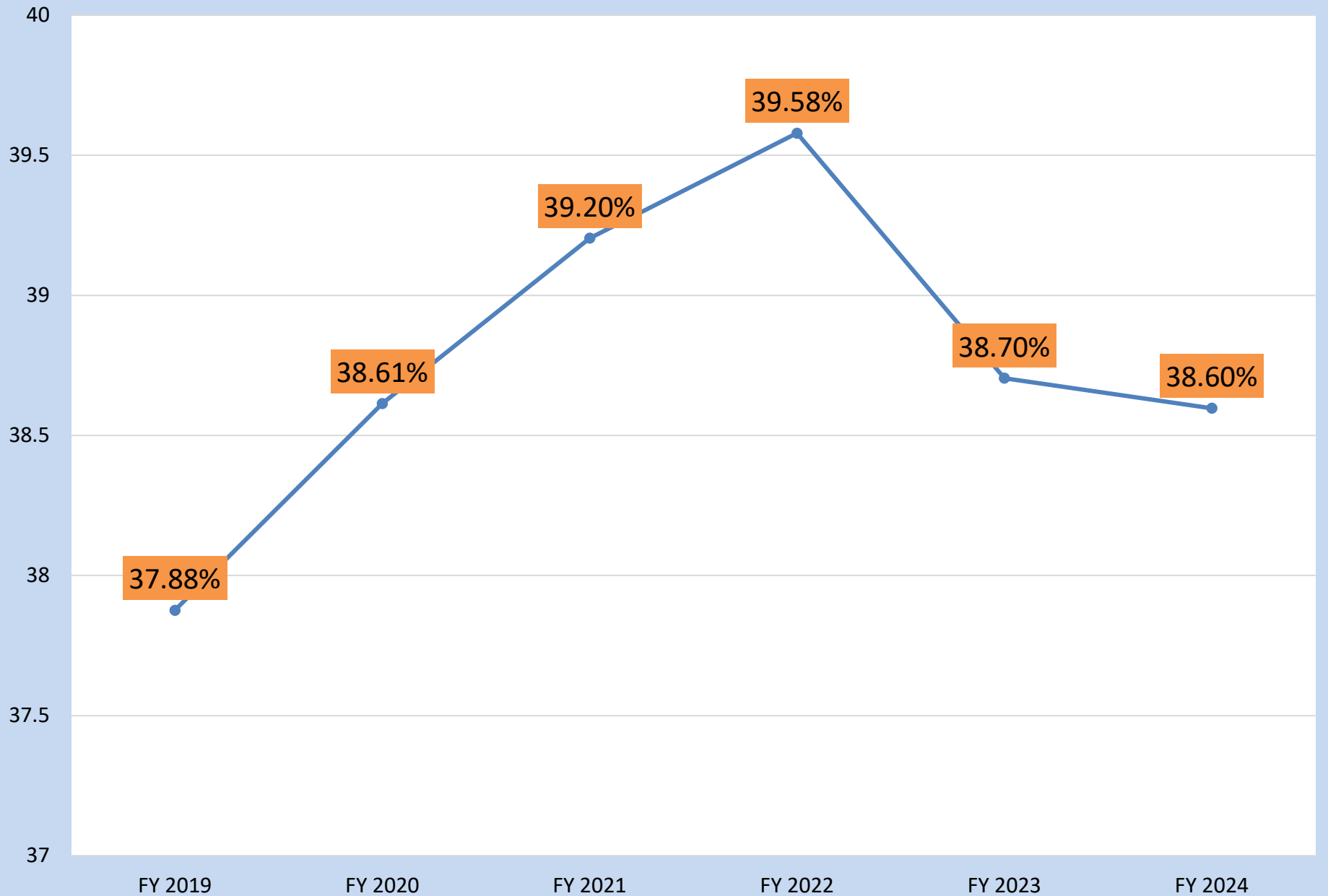
■ 16 Mill Special School Tax

■ One Cent County Sales Tax - Based on ADM

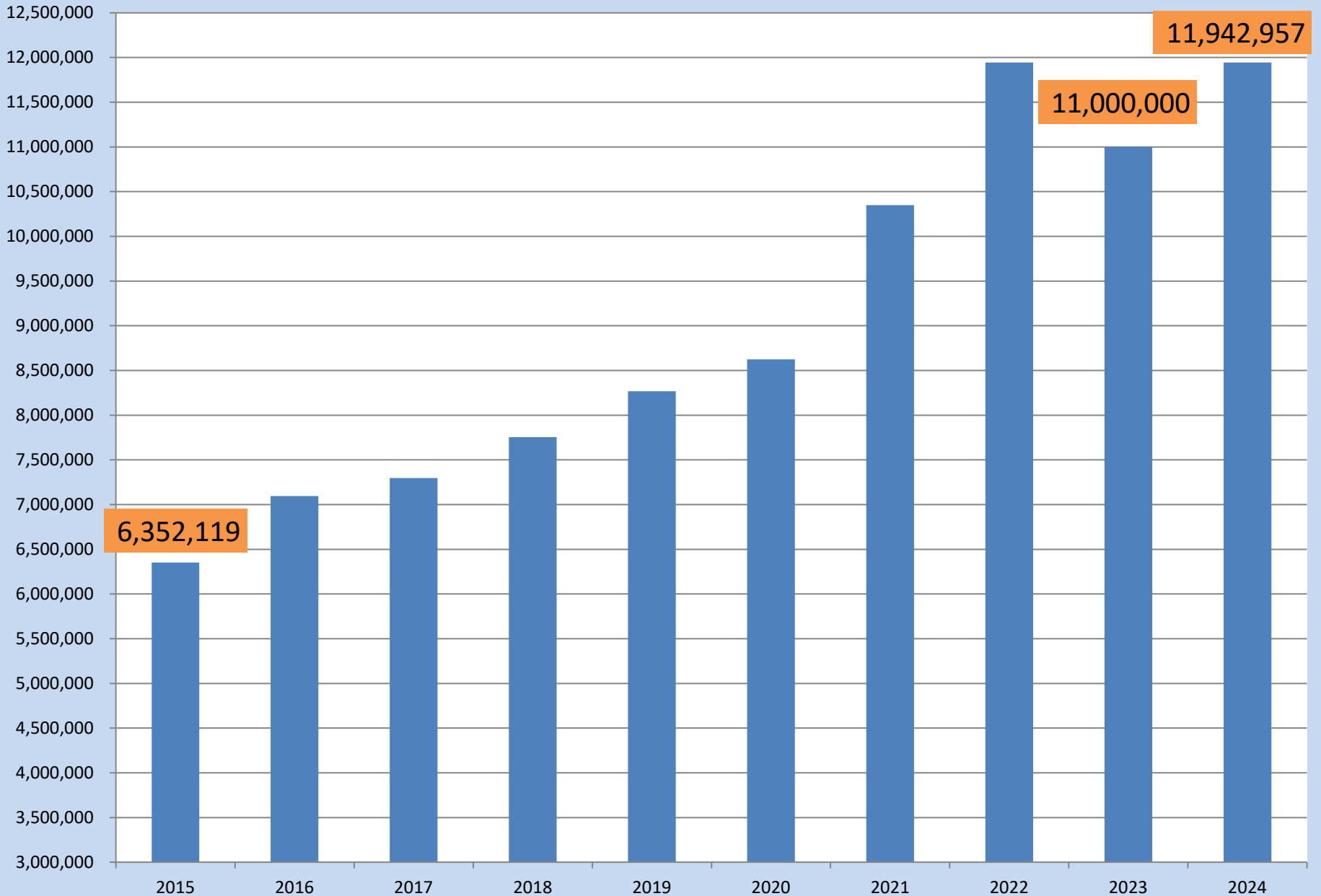
■ County Wide 5 Mill - Based on ADM

■ District 3 Mill Ad Valorem Tax

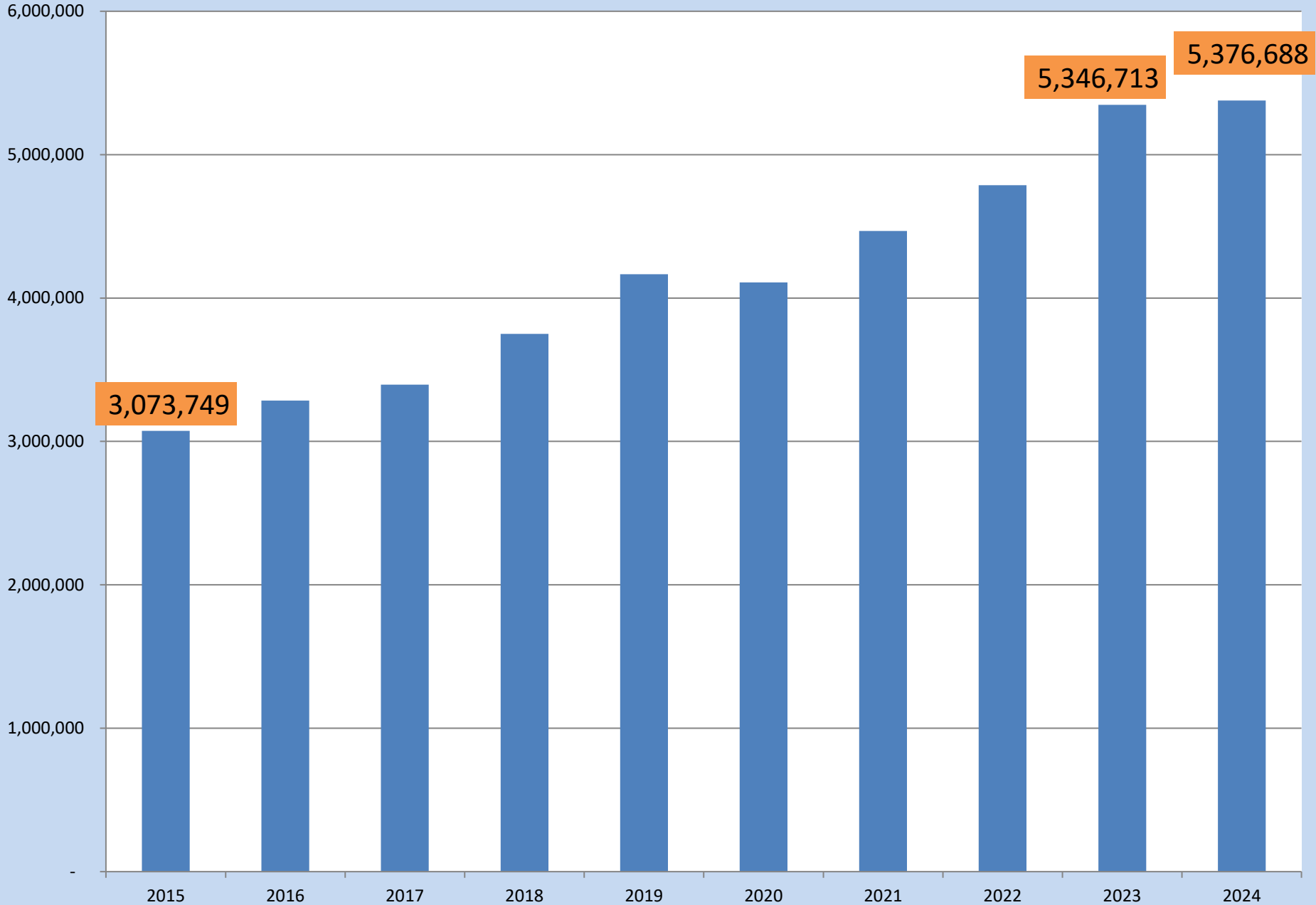
## Percentage Share of County-Wide Taxes



# One Cent County Sales Tax

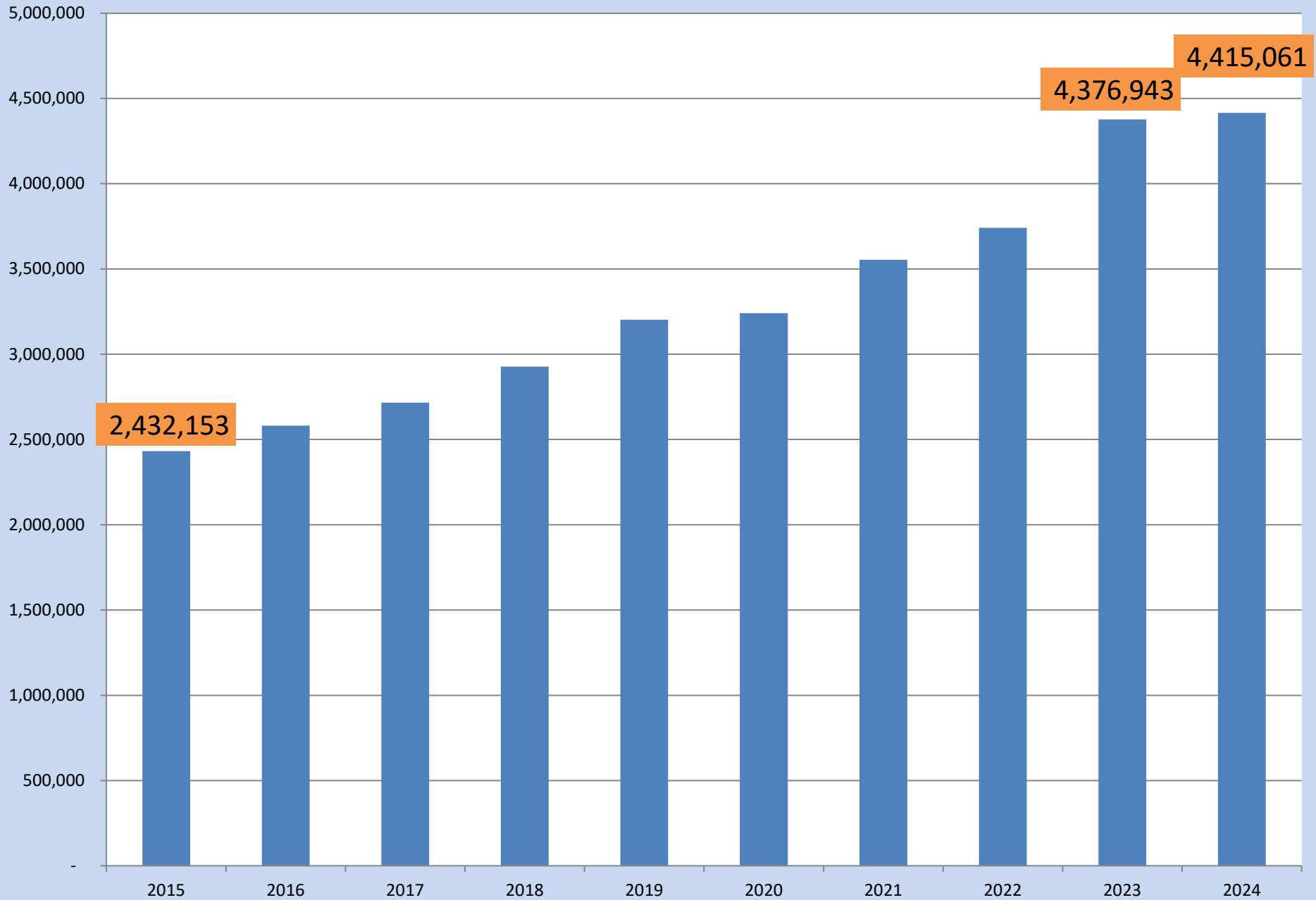


# County Wide 5 Mill

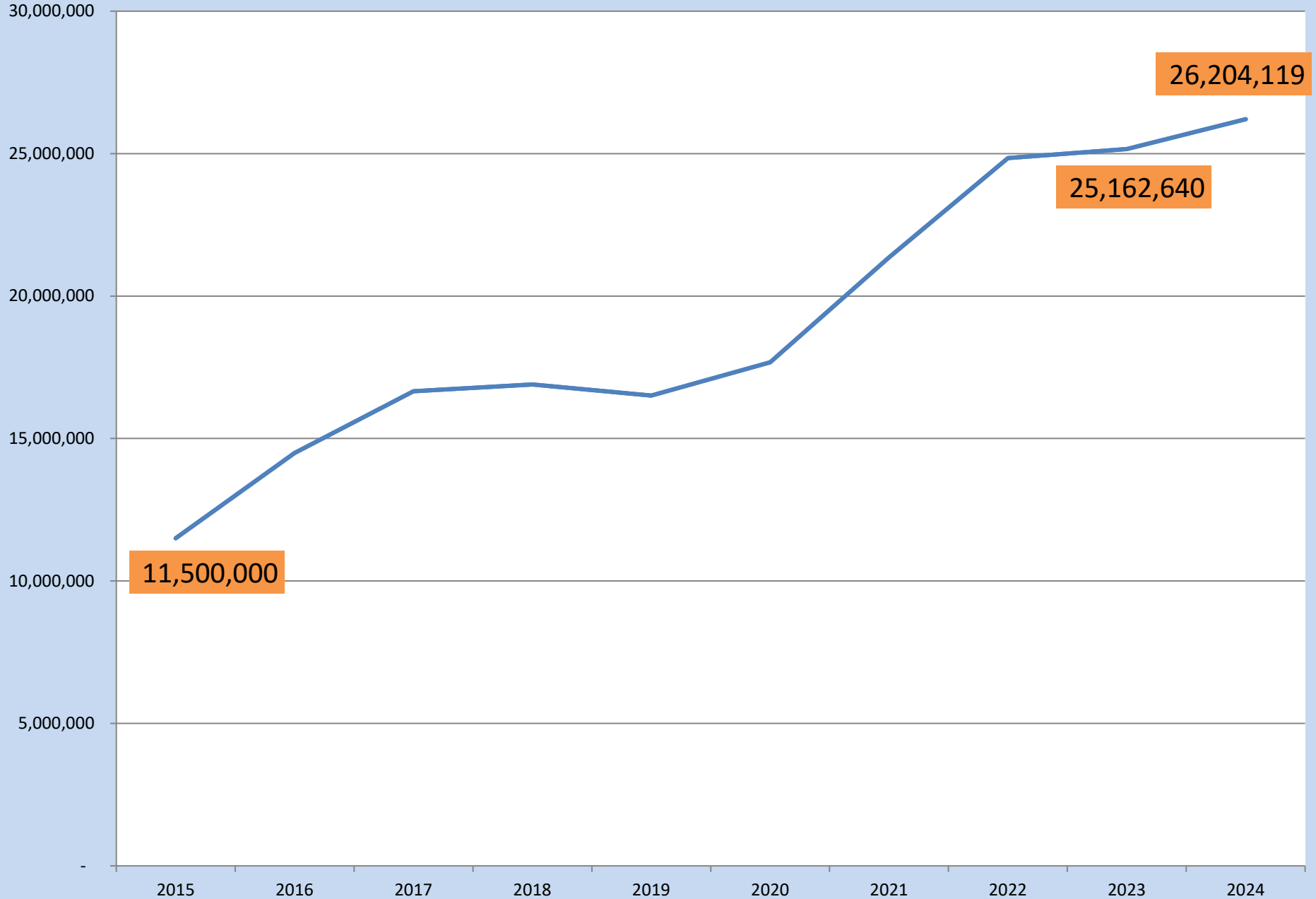




# District 3 Mill



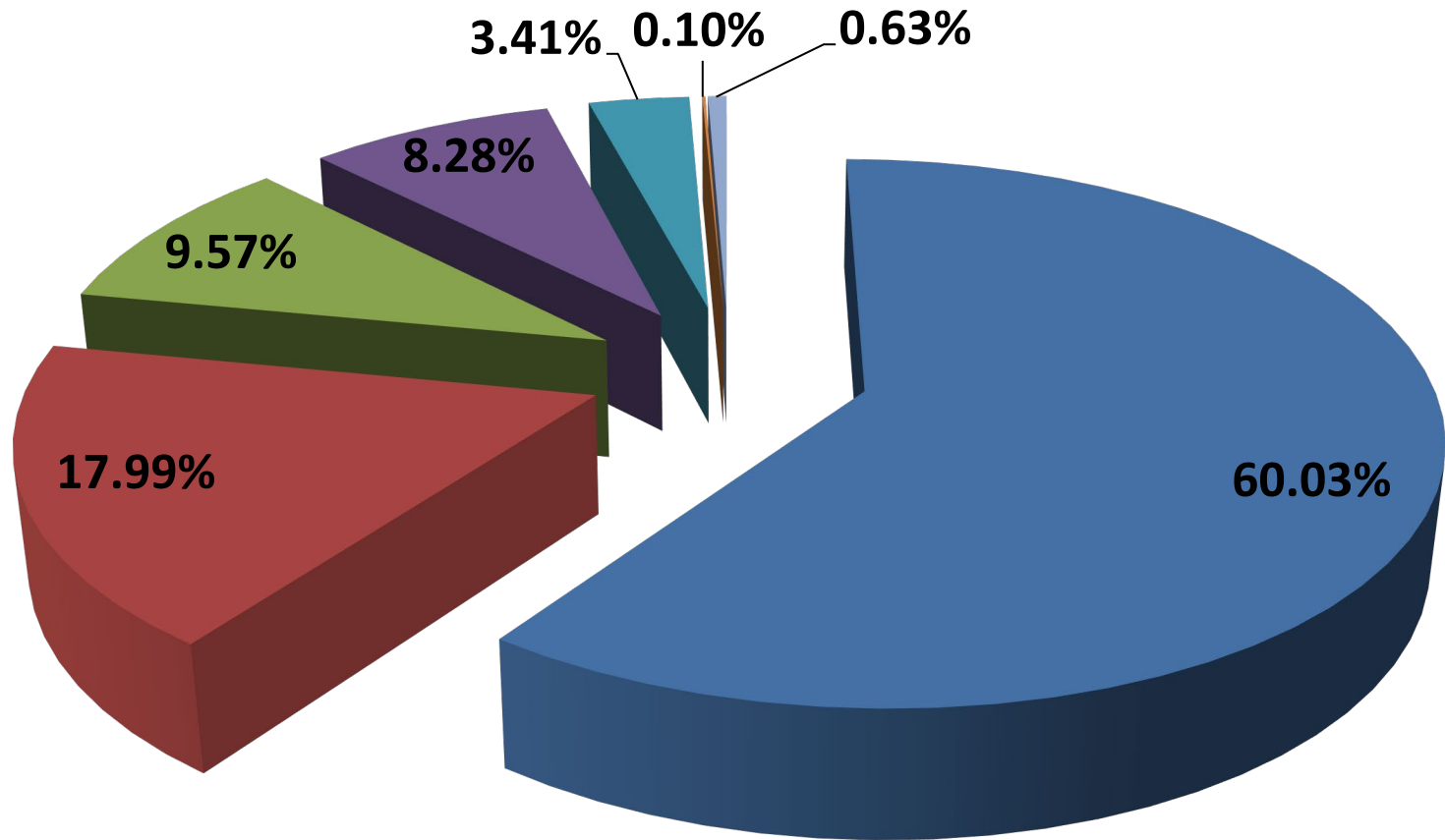
# City Appropriation (Sales Tax / 5 Mill)



# GENERAL FUND EXPENDITURES

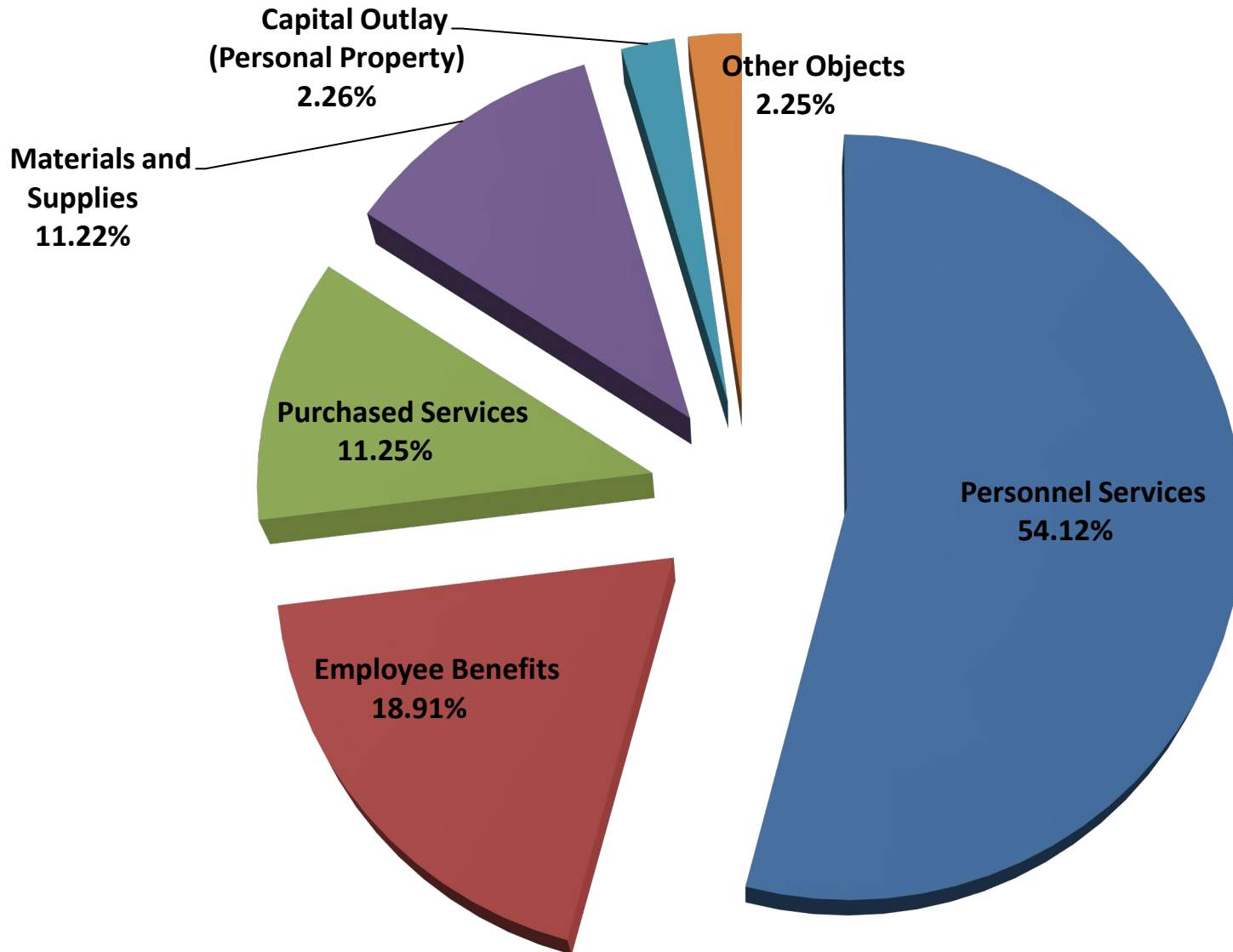
- Total Expenditures and OFU - \$114,685,156
  - \$6.20 million increase, or +5.71%
- \$2.51M increase in salary & benefits expense
  - Personnel additions for enrollment growth & opening of Woodland Pines
  - Salary schedule step increases
  - 2% mandated raise + additional for nurses and support staff
  - Increase to required retirement match percentage for Tier II
- Other Changes
  - Woodland Pines Elementary School Operations
  - Rate Increases for Contracted Substitutes and Aides
  - Departmental changes

# GF Expenditures \$113.03 million

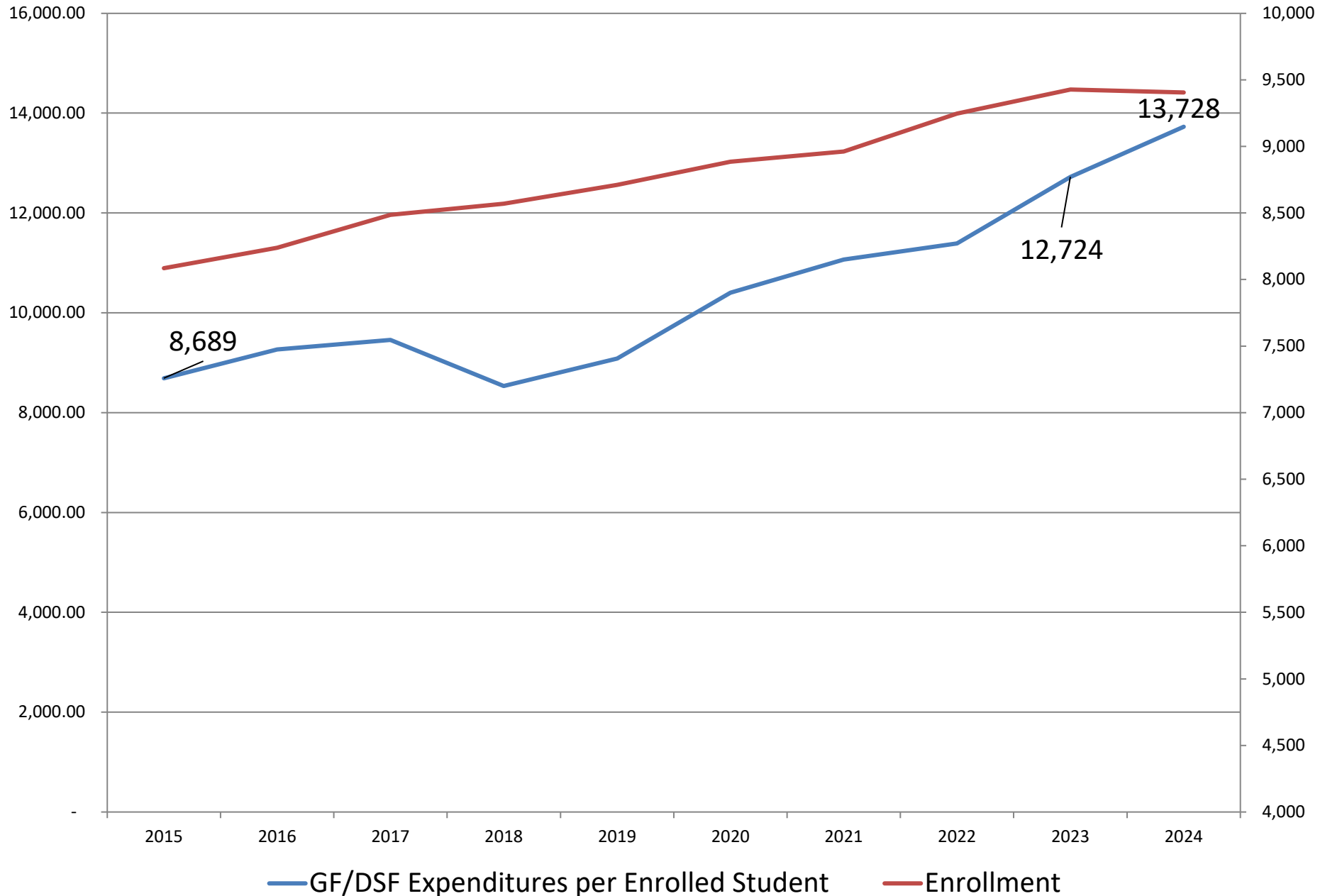


- |                           |                       |
|---------------------------|-----------------------|
| Instructional             | Instructional Support |
| Operation and Maintenance | Auxiliary Services    |
| General Administration    | Debt Service          |
| Other Expenditures        |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

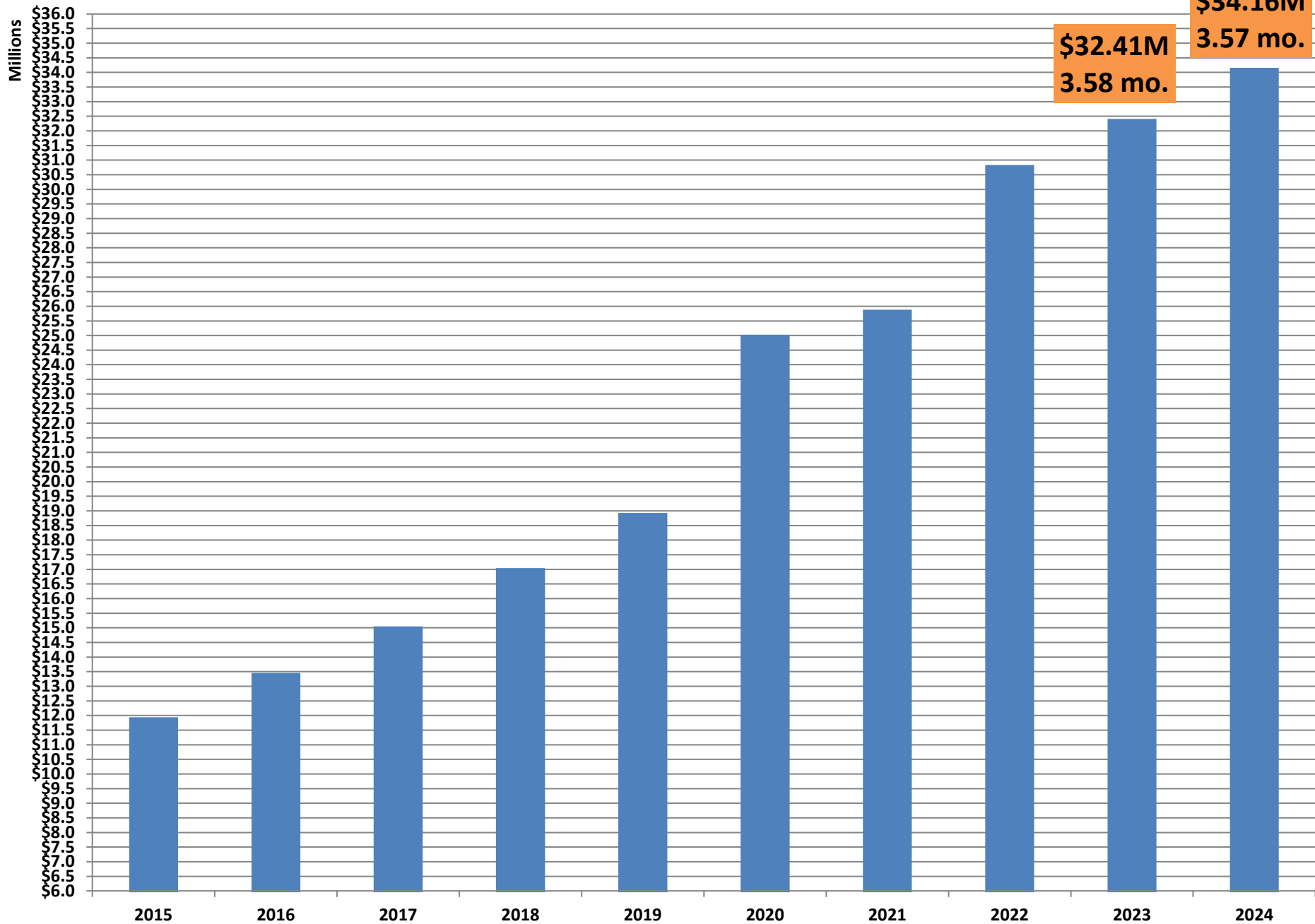
# GENERAL FUND EXPEDITURES BY TYPE



# 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



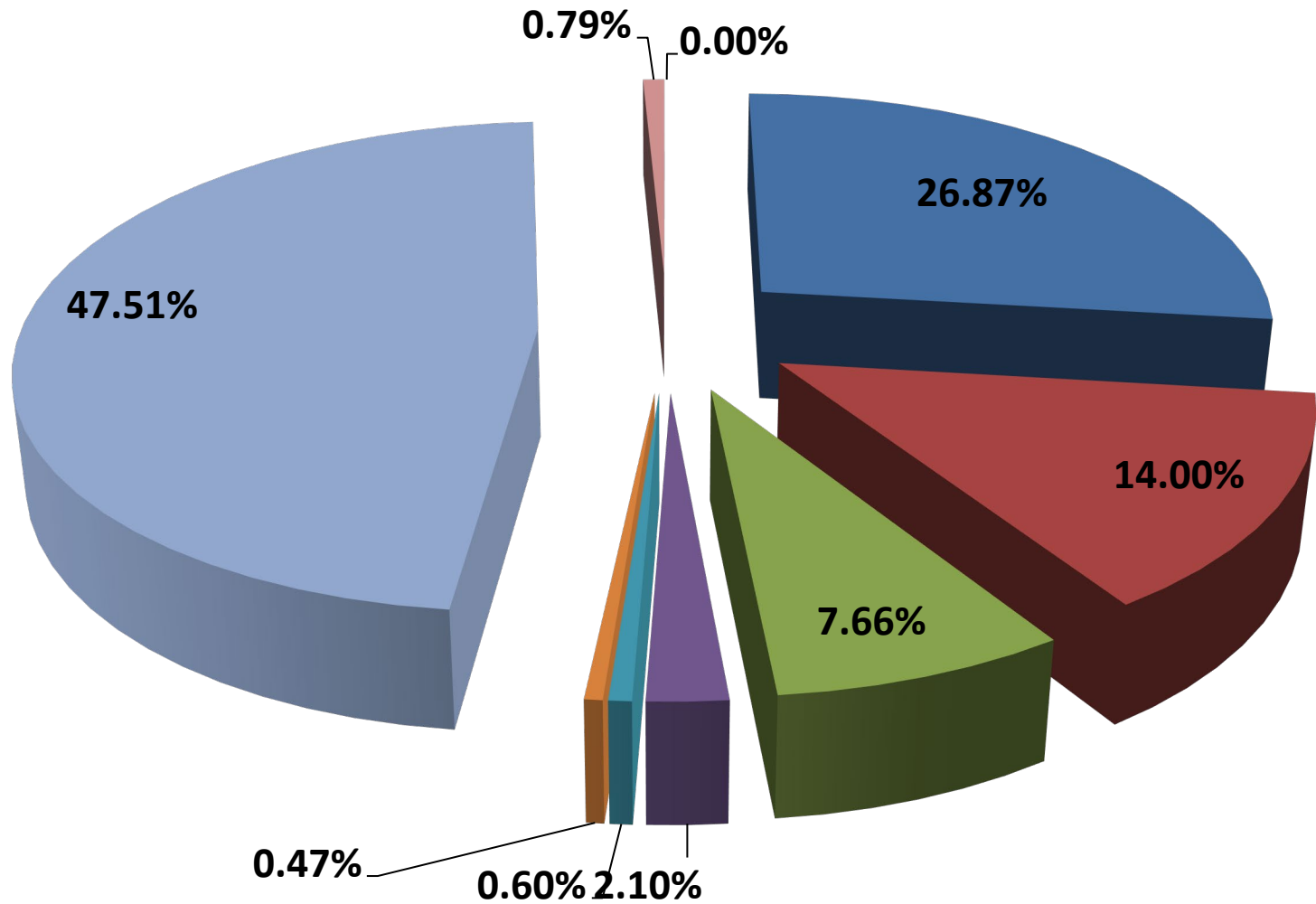
# SPECIAL REVENUE FUND – REVENUES & EXPENDITURES

- Total Revenue & OFS - \$20.71 million
  - 12.53% decrease
- Total Expenditures and OFU - \$19.71 million
  - 13.55% decrease
- Projected Ending fund balance 09/30/24 – \$11,066,538

# SPECIAL REVENUE FUND – FEDERAL REVENUE

IDEA Funding	1,968,335
ESSA (NCLB Funding)	1,522,730
CARES/ARP Act - ESSER	6,677,340
CNP USDA	3,777,000
Vocational Education	<u>110,407</u>
Total Federal Revenue	<u>\$14,055,812</u>

# SRF Federal Revenue



- USDA Food Nutrition
- Title I, Part A
- Title III, English Language Acquisition
- CARES/ARP Act - ESSER
- Other Federal Revenues - Consulting Teacher
- IDEA, Part B
- Title II, Part A - Teacher/Principal Training
- Title IV, Student Support and Academic Achievement
- Vocational Basic Grant

# SPECIAL REVENUE FUND – CARES/ARP ACT - ESSER REVENUE

	Total Allocation	FY 2024 Budget	Planned Use
ESSER I	746,600.75	-	Remote Instructional Services
GEER	530,210.00	-	Remote Instructional Services
CRF - Health & Wellness	788,886.00	-	Nursing Salaries & Equipment, PPE
CRF - Remote Learning Devices	1,024,718.00	-	Student iPads
CRF - Lee County Commission	383,400.00	-	Remote Instructional Services
ESSER II	3,213,106.00	-	10 Full-time Positions, Professional Development, Instructional Materials & Licenses, Tutoring, Summer School
ESSER II - State Reserve	385,793.00	-	Professional Development, Assessment Materials
ESSER II - LETRS	105,600.00	-	Stipends for completion of LETRS Training
ESSER III	7,221,389.00	5,788,983.70	42 Full-time Positions, Summer School, Summer Transition Camps, Professional Development, In-School Tutoring, Instructional Materials, Equipment & Licenses, Assessment Licenses, Student iPads
ESSER III - State Reserve	1,482,780.00	873,433.85	Summer School, Summer Transition Camps, In-School & Afterschool Tutoring, Instructional Materials & Licenses, Assessment Licenses
ESSER III - IDEA	430,672.00	-	2 Full-Time Positions, Professional Development, Instructional Materials & Equipment
ESSER III - IDEA Preschool	35,958.00	-	Professional Development, Instructional Materials & Equipment
ARP - Homeless II	24,573.00	14,922.88	Supplies, Transportation, Internet Access, School Fees, Temporary Housing, and Medical Services for Homeless Students
	16,373,685.75	6,677,340.43	

# 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 2024 principal and interest payments – \$14,966,175
  - Decrease of \$65K
- Outstanding principal as of 09/30/24:
  - Debt: \$171,088,665
  - Financing Agreements: \$0
- New debt issuance for Plan 2028

# CAPITAL PROJECTS FUND

- Funding Sources:
  - State PSF Allocation - \$2,590,256 (increase of \$40,402)
  - State Fleet Renewal - \$758,100 (increase of \$30,324)
  - Local Revenues
  - Bond Allocations
- Unreserved Fund Balance 09/30/24 - \$12,474,098

# CAPITAL PROJECTS FUND

## ACS 2028 Master Plan

- In-Process Projects:
  - New High School – Construct second high school
  
- Upcoming Projects:
  - Auburn Junior High – Construct new classroom building
  
- Update Plan 2028

# 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

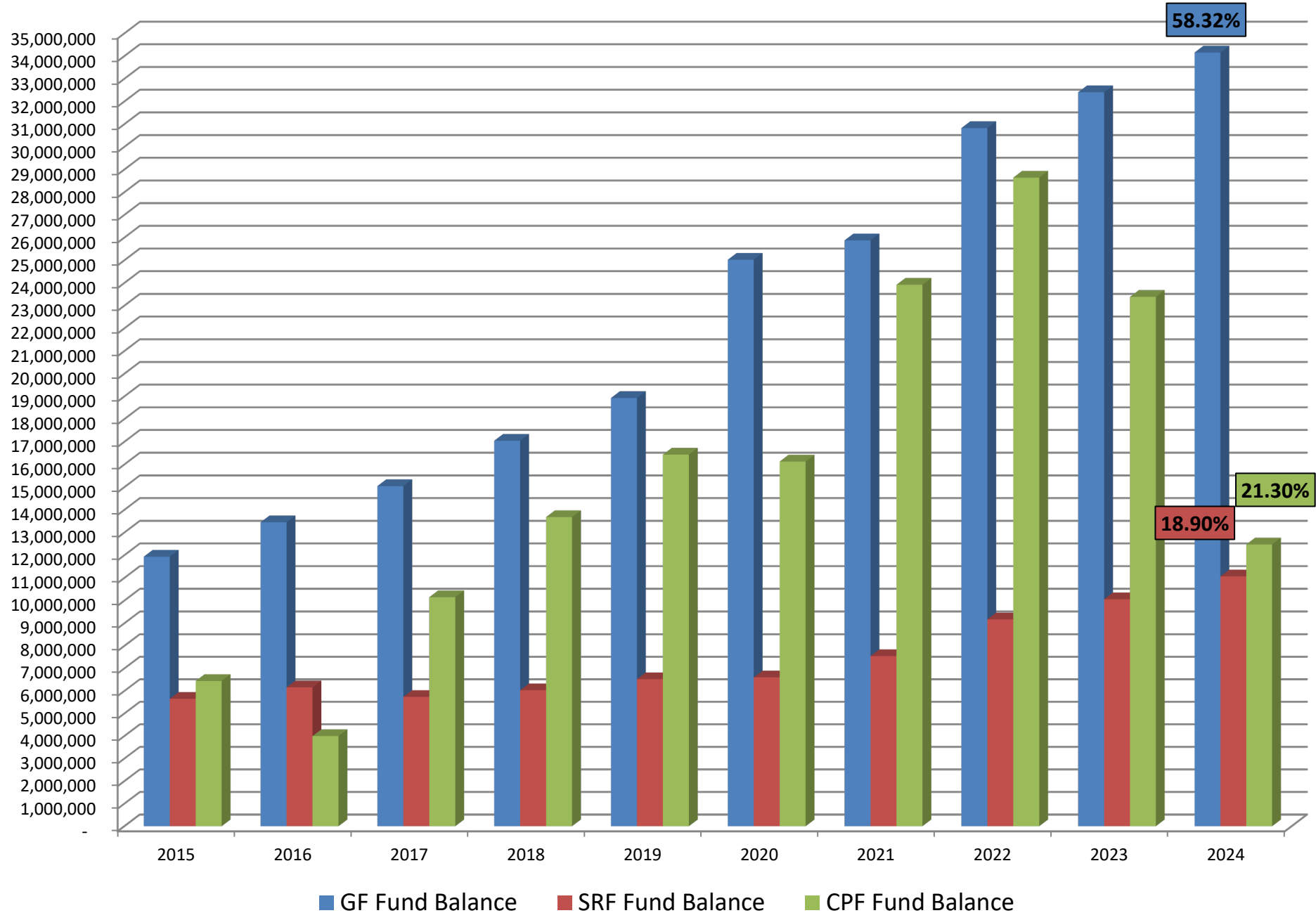


Auburn City Schools								
5-Year Capital Plan								
ACS 2028 Facility Master Plan								
Location	Project Description	Cost Ctr	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Fund Source
AHS 2	New High School #2	0015	3,593,812	13,179,190	68,916,200	51,999,900		Local Borrowing
AJHS	New Renovation, Addition and Demolition	0020			463,320	7,448,220	6,128,460	Local Borrowing
OES	Mechanical Upgrade	0065			2,600,000			Local Borrowing
AEEC	Mechanical Upgrade	0005		3,800,000				Local Borrowing
YES	Mechanical Upgrade	0080				2,600,000		Local Borrowing
CES	Carpeting, Painting	0085					520,334	Local Borrowing
	Total Expenditures		3,593,812	16,979,190	71,979,520	62,048,120	7,169,128	
ACS 5-Year Capital Improvement Plan								
Location	Project Description	Cost Ctr	FY 2024	FY 2025	FY 2026	FY 2027	FY 2028	Fund Source
ACS	Life Cycle Renewal Cost (Example Flooring and Painting)	8320	400,000	400,000	400,000	400,000	400,000	Fund 14 Local
ACS	Resealing and Restriping Various Parking Lots	8330	100,000	100,000	100,000	100,000	100,000	Fund 14 Local
ACS	ACCESS Control Upgrades	8320	100,000	100,000	100,000	100,000	100,000	Fund 14 Local
ACS	ACS 2028 Facility Master Plan Update	8320	100,000					Fund 14 Local
ACS	Land Acquisition - Two 25 acre parcels	8320	2,000,000					Fund 14 Local
ACS	Land Improvements - One 50 acre parcel	8320	1,500,000					Fund 14 Local
AEEC	Sensor Faucets/Flush Valves	0005	150,000					Fund 14 Local
AHS	Building Automation	0010	100,000					Fund 14 Local
AHS	Exterior Building Maintenance	0010	100,000					Fund 14 Local
AHS	Auditorium Rig LED Lighting Upgrade	0010		150,000				Fund 14 Local
AHS	Synthetic Turf Field	0010		700,000				Fund 14 Local
AHS	Track Replacement	0010		300,000				Fund 14 Local
AJHS	Mechanical Upgrades - Cafeteria/Auditorium Building	0020	500,000					Fund 14 Local
AJHS	New Gym repainting/lobby flooring/Scoreboard	0020		300,000				Fund 14 Local
AJHS	800 Building Bathroom Renovations	0020		100,000				Fund 14 Local
AJHS	Front Field Fencing	0020		100,000				Fund 14 Local
CO	Mechanical Upgrade	8600		300,000				Fund 14 Local
DMS	Gym Building Flooring Replacement/Painting	0060		200,000				Fund 14 Local
DUCK	Master Plan Development	8320	50,000					Fund 14 Local
DUCK	Visitor Gate/Lighting	8320	100,000					Fund 14 Local
OES	Replace Playground Fencing	0065	150,000					Fund 14 Local
OES	Sensor Faucets/Flush Valves	0065	75,000					Fund 14 Local
PICK	Retention Poind Dredging	0045	60,000					Fund 14 Local
RES	Sensor Faucets/Flush Valves	0075	75,000					Fund 14 Local
Tran/Mt	Bus Parking Lot Asphalt Repair	8410	150,000					Fund 14 Local
YES	Sensor Faucets/Flush Valves	0080	75,000					Fund 14 Local
ACS	Technology Equipment	8100	100,000	100,000	100,000	100,000	100,000	PSF
ACS	Classroom FF& E Upgrades	8100	100,000	100,000	100,000	100,000	100,000	PSF
ACS	Life Cycle Renewal Cost (Example Flooring and Painting)	8320	400,000	400,000	400,000	400,000	400,000	PSF
ACS	Roof Maintanance Projects	8320	200,000	200,000	200,000	200,000	200,000	PSF
ACS	Building Insurance	8320	502,285					
AEEC	Interior Painting	0005	100,000					PSF
AEEC	LED Lighting	0005	150,000					PSF
AEEC	White Boards - Original Building Classrooms	0005	100,000					PSF
AJHS	800 Building Carpet, Interior Paint	0020	350,000					PSF
DMS	6000 Classroom Carpet Replacement	0060	100,000					PSF
DRES	Carpet, Paint, LED Lighting	0050	500,000					PSF
DUCK	Synthetic Turf Replacement	8100			800,000			PSF
ESS	Main Building Bathroom Upgrades, Carpet, Paint, Doors and Hardwar	0055	800,000					FS 9118
ESS	Main Building Mechanical Replacements	0055		500,000				PSF
ESS	Front Drive Paving/Parking	0055		250,000				PSF
OES	LED Lighting	0065	150,000					PSF
PICK	Carpet, Interior Paint, LED Lighting	0045	564,996					PSF
WMR	Carpet, Paint, LED Lighting	0070	500,000					PSF
YES	Carpet, Interior Paint, LED Lighting	0080	667,747					PSF
	Total Expenditures		11,070,028	4,300,000	2,200,000	1,400,000	1,400,000	
	Total Combined Expenditures		14,663,840	21,279,190	74,179,520	63,448,120	8,569,128	

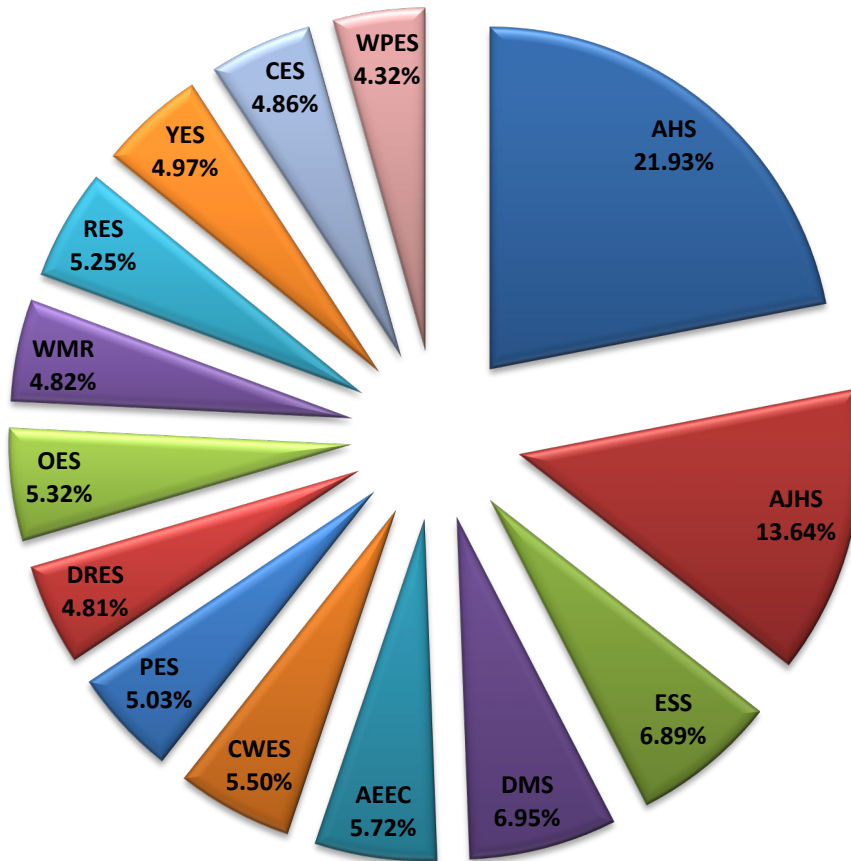
# COMBINED BUDGET

<i>Beginning Fund Balance</i>	<u>66,670,558</u>
Total Revenue	159,614,385
Other Fund Sources	<u>2,451,808</u>
Total Revenue and OFS	<u>162,066,193</u>
Total Expenditures	168,261,531
Other Fund Uses	<u>1,911,076</u>
Total Expenditures and OFU	<u>170,172,607</u>
<i>Ending Fund Balance</i>	<u>58,564,144</u>

# Fund Balance



## Total Expenditures by School (excl. capital outlay)



	Total Expenditures	Enrollment
AHS	\$ 19,650,159	2,153
AJHS	\$ 12,219,376	1,501
ESS	\$ 6,170,778	722
DMS	\$ 6,224,731	719
AEEC	\$ 5,123,877	534
CWES	\$ 4,923,291	461
PES	\$ 4,507,541	438
DRES	\$ 4,305,909	418
OES	\$ 4,765,391	515
WMR	\$ 4,318,576	396
RES	\$ 4,699,779	413
YES	\$ 4,455,594	403
CES	\$ 4,351,321	426
WPES	\$ 3,868,872	357
	\$ 89,585,195	9,456

# 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