

Florence City Schools

2023-2024 Budget



**FY 2024 Proposed Budget
1st Public Hearing
September 12, 2023**

Public Hearings Mandated Code of Alabama Section 16-13-140

Each Board of Education is required to:

- (1) Hold at least two open public hearings;**
- (2) Conduct hearing during a board meeting;**
- (3) Conduct hearing at a convenient time and place; and**
- (4) Publicize the date and time of the hearings.**

State Mandates and Budget Constraints

- ▶ **Fringe Benefits Required by State Law**
 - Insurance: \$9,600 per employee/year**
 - Retirement: Tier I –12.59% (no increase)**
Tier II –11.57% (0.13 increase)
- ▶ **Leave Allocations: \$120 per day (certified, state funded units only)**

State Mandates and Budget Constraints

▶ Instructional Support:

Mat & Supplies–	\$569.15/State funded unit
Technology–	\$500.00/State funded unit
Library–	\$157.72/State funded unit
Prof Developmt–	\$100.00/State funded unit
Textbooks–	\$75.00/State funded unit

(This does not include Federal units, Other state units, or Local Units.)

State Mandates and Budget Constraints

- ▶ **Foundation Local Fund Match – \$6,240,300
(\$856,230 more required)**
- ▶ **Capital Local Fund Match – \$313,364
(\$30,204 more required)**
- ▶ **Student Transportation Requirements –
\$2,100,647 (+232,316 from prior year)**

Florence City Schools
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	35,070,344.81	0.00	323,469.78	5,872,659.04	0.00	41,266,473.63
FEDERAL REVENUES	1,500.00	17,206,412.04	0.00	0.00	0.00	17,207,912.04
LOCAL REVENUES	21,294,510.00	1,446,643.74	31,507.63	4,797,944.00	739,493.00	28,310,098.37
OTHER REVENUES	145,500.00	502,004.70	0.00	0.00	0.00	647,504.70
TOTAL REVENUES	56,511,854.81	19,155,060.48	354,977.41	10,670,603.04	739,493.00	87,431,988.74
EXPENDITURES:						
INSTRUCTIONAL SERVICES	29,611,936.24	5,623,486.22	0.00	877,628.55	184,446.00	36,297,497.01
INSTRUCTIONAL SUPPORT SERVICES	9,131,908.51	1,749,154.28	0.00	289,904.00	283,100.00	11,454,066.79
OPERATIONS & MAINTENANCE	8,926,566.44	19,435.00	0.00	892,193.00	19,350.00	9,857,544.44
AUXILIARY SERVICES	2,128,672.00	4,898,515.27	0.00	0.00	35,809.00	7,062,996.27
GENERAL ADMINISTRATIVE SERVICES	2,090,863.00	793,010.04	0.00	64,200.00	0.00	2,948,073.04
CAPITAL OUTLAY	300,000.00	6,442,902.11	0.00	22,895,000.00	0.00	29,637,902.11
DEBT SERVICES	0.00	0.00	3,007,465.78	176,098.00	0.00	3,183,563.78
OTHER EXPENDITURES	2,674,312.00	651,198.59	0.00	0.00	164,267.00	3,489,777.59
TOTAL EXPENDITURES	54,864,258.19	20,177,701.51	3,007,465.78	25,195,023.55	686,972.00	103,931,421.03
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,903,234.00	1,426,381.00	3,889,894.15	10,138,454.40	147,249.00	17,505,212.55
OTHER FUND USES	1,130,090.00	742,266.55	0.00	3,477,615.00	153,607.00	5,503,578.55
TOTAL OTHER FUND SOURCES (USES)	773,144.00	684,114.45	3,889,894.15	6,660,839.40	(6,358.00)	12,001,634.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	2,420,740.62	(338,526.58)	1,237,405.78	(7,863,581.11)	46,163.00	(4,497,798.29)
BEGINNING FUND BALANCE - OCT 1	15,236,861.90	3,142,988.33	2,356,120.11	23,591,805.45	437,187.75	44,764,963.54
ENDING FUND BALANCE - SEP 30	17,657,602.52	2,804,461.75	3,593,525.89	15,728,224.34	483,350.75	40,267,165.25

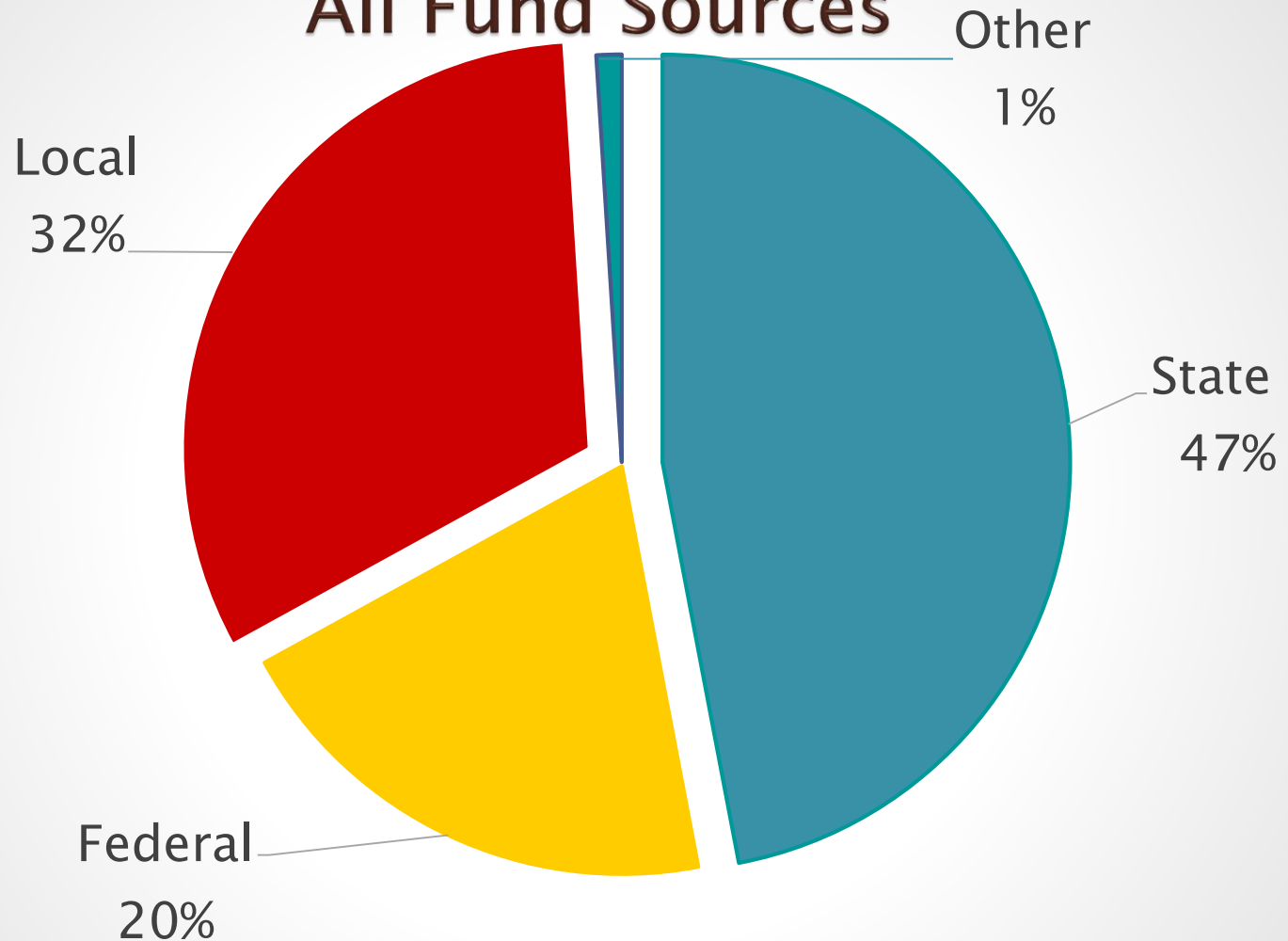
Total Proposed Budget – Comparison of FY 2023 to FY 2024 All Funds

▶ Revenue

	<u>FY 2023</u>	<u>FY 2024</u>	<u>Difference</u>
◦ State	\$39,385,228	\$41,266,474	+1,881,246
◦ Federal	18,157,148	17,207,912	–949,236
◦ Local	29,916,686	28,310,098	–1,606,588
◦ Other	187,663	647,505	+459,842
▶ Sub Total	\$87,646,725	\$87,431,989	–214,736
▶ Other Fund Sources	14,209,140	17,505,212	+3,296,072
▶ Total Revenues	\$101,855,865	\$104,937,201	+3,081,336

Total Proposed Budget – FY 2024

All Fund Sources

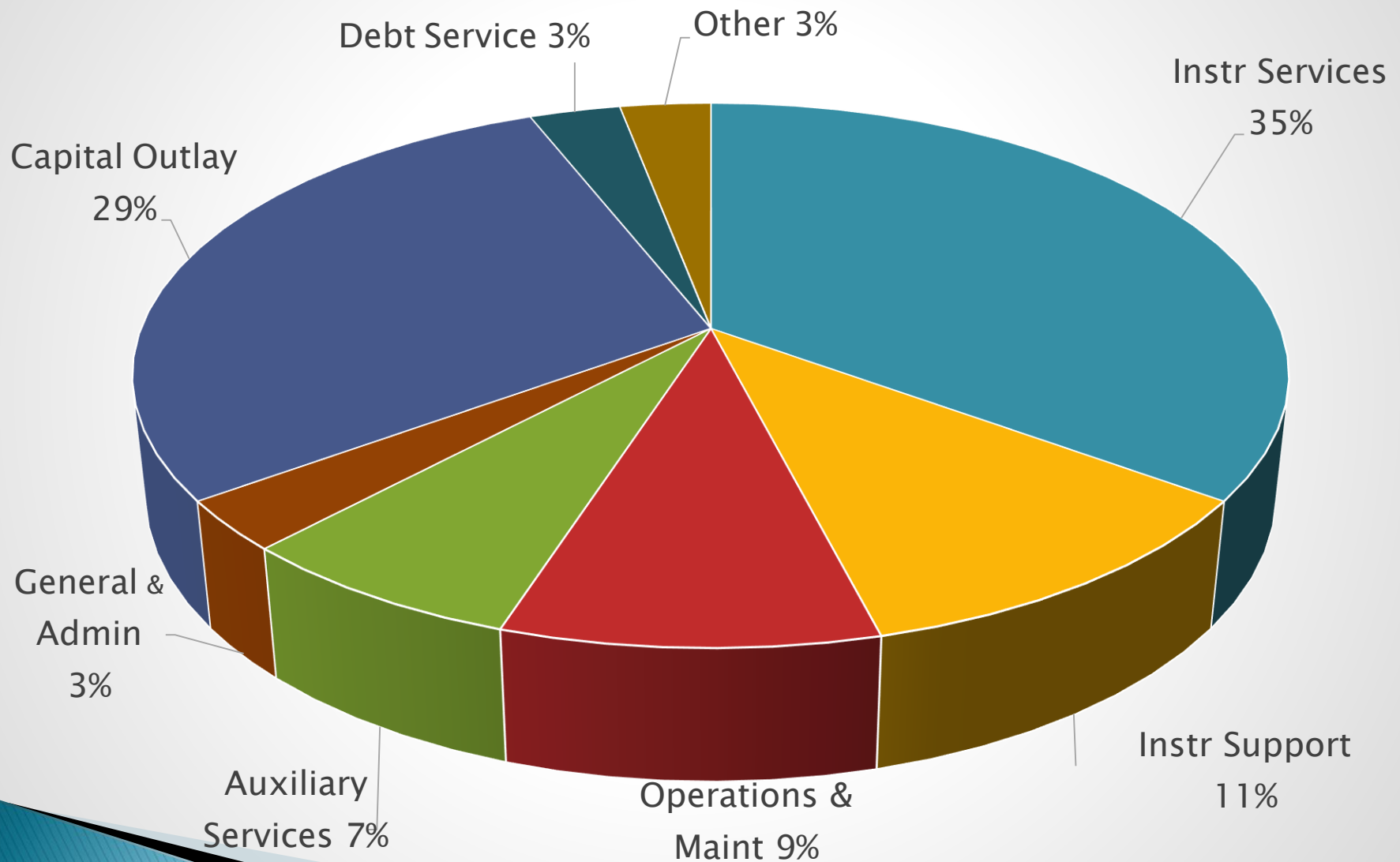


Total Proposed Budget – Comparison of FY 2023 to FY 2024 All Funds

► Expenditures

	<u>FY 2023</u>	<u>FY 2024</u>
◦ Instructional Services	\$36,167,055	\$36,297,497
◦ Instructional Support	11,148,745	11,454,067
◦ Operations & Maintenance	8,185,361	9,857,544
◦ Auxiliary Services	5,103,959	7,062,996
◦ General & Admin	1,922,800	2,948,073
◦ Capital Outlay	25,119,535	29,637,902
◦ Debt Service	3,388,759	3,183,564
◦ Other Expenditures	4,180,777	3,489,778
► Total Expenditures	\$95,216,991	\$103,931,421

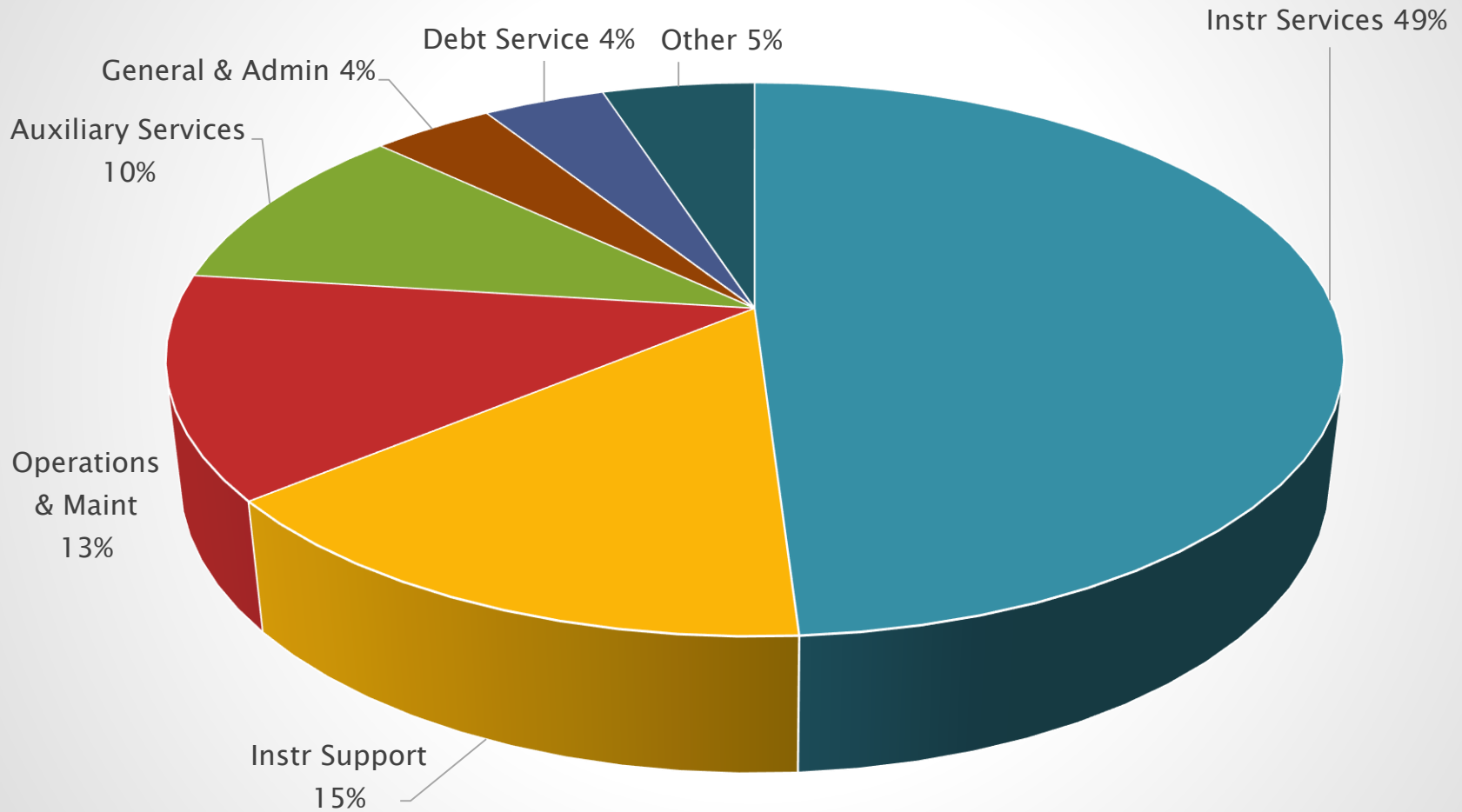
Budgeted Functional Expenditures



Total Proposed Budget – Comparison of FY 2023 to FY 2024 All Funds

	Total Expenditures	
	FY 2023	FY 2024
Total Expenditures	\$95,216,992	\$103,931,421
Less Capital Outlay	–18,471,465	–29,637,902
Expenditures Less Capital Outlay	\$76,745,527	\$74,935,519

Budgeted Functional Expenditures (with Capital Outlay removed)



FLORENCE CITY SCHOOLS ADMINISTRATIVE EXPENSES

	FY 2023	FY 2024
Board of Education Services	\$155,472	\$277,400
Executive Administrative Services	847,640	903,213
Business Support Services	562,170	438,535
System-Wide Support Services	644,025	269,392
Central Office Services	236,015	202,327
Total	\$2,445,322	\$2,090,867
Percentage of Budget (not including capital outlay)	3.8%	2.8%

TOTAL ENDING FUND BALANCE COMPARISONS FOR FY 2023 AND FY 2024

	FY 2023	FY 2024
General	\$16,801,321	\$17,657,603
Special Revenue	1,447,651	2,804,462
Debt Service	2,450,688	3,593,525
Capital Projects	17,598,833	15,728,224
Fiduciary Trust	576,685	483,350
Total Fund Balance	38,875,178	40,267,165

Florence City Schools – ADM

School Year 2018-2019	4,414.00	+72.00
School Year 2019-2020	4,465.15	+51.15
School Year 2020-2021	4,476.75	+11.60
School Year 2021-2022	4,529.50	+52.75
School Year 2022-2023	4,435.90	-93.60

Florence City Schools – ADM

Average Daily Membership

	FY 2023	FY 2024	Difference
Florence High School	1,030.30	1,029.90	–0.40
Florence Freshman Center	385.30	353.55	–31.75
Florence Middle School	704.20	682.05	–22.15
Hibbett Intermediate	589.60	578.45	–11.15
Forest Hills Elementary	843.85	824.55	–19.30
Harlan Elementary	422.80	399.60	–23.20
Weeden Elementary	405.80	414.80	+9.00
W.C. Handy School	0.00	0.00	0.00
Kilby School	147.65	153.00	+5.35
Total ADM	4,529.50	4,435.90	–93.60

Allocation from State for Foundation Program

	FY 2023	FY 2024	Change
System ADM	4,529.50	4,435.90	-93.60
Foundation Program Units			
Teachers	263.17	258.87	-4.30
Principals	8.00	8.00	0.00
Assistant Principals	5.50	5.50	0.00
Counselors	9.50	9.50	0.00
Librarians	8.50	8.50	0.00
Career Tech Directors	0.75	0.75	0.00
Total Units	295.42	291.12	-4.30

State Allocation

Total Foundation Program

FY 2020	\$28,167,273	+2,069,061
FY 2021	\$28,841,705	+674,432
FY 2022	\$29,950,314	+1,108,609
FY 2023	\$32,382,169	+2,431,855
FY 2024	\$32,588,880	+206,711

State Allocation

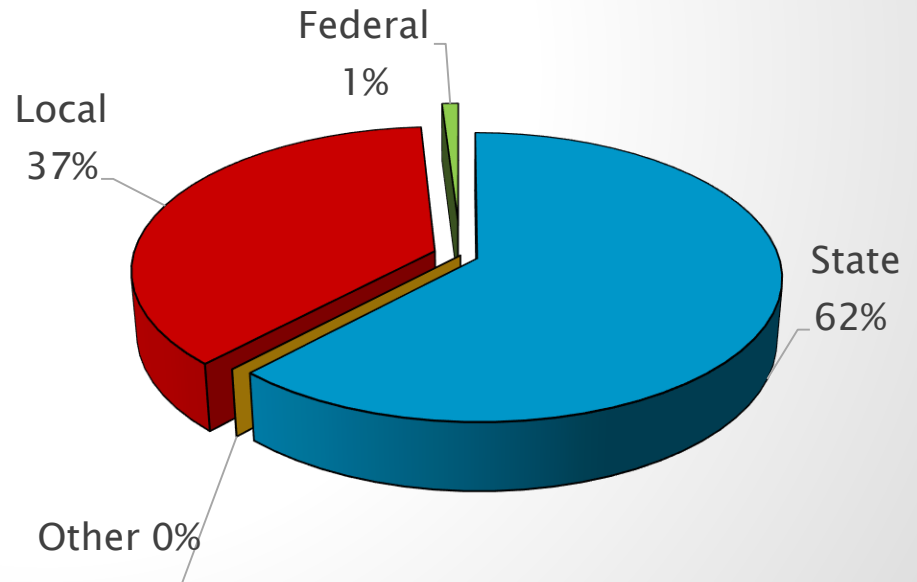
Foundation Program (State and Local Funds)	FY 2023	FY 2024	Change
Salaries	\$18,232,061	\$18,437,195	+205,134
Fringe Benefits	6,723,808	6,717,117	-6,691
Other Current Expenses (\$21,175/\$23,068/unit)	6,255,519	6,715,598	+460,079
Classroom Instructional Support			
Student Materials (\$900/\$569.15/unit)	265,878	165,690	-100,188
Technology (\$500/\$500/unit)	147,710	145,560	-2,150
Library Enhancement (157.72/\$157.72/unit)	46,592	45,915	-677
Prof. Development (\$100/\$100/unit)	29,542	29,112	-430
Textbooks (\$75/\$75 ADM)	339,714	332,693	-7,021
Total Foundation Program	\$32,382,169	\$32,588,880	+206,711
Local Funds			
Foundation Program (10 Mills)	\$-5,384,070	\$-6,240,330	-856,230
Total State Foundation Program	\$26,998,099	\$26,348,550	-649,549

Proposed General Fund Budget FY 2024

▶ Revenue

▶ State	\$35,070,345
▶ Federal	1,500
▶ Local	21,294,510
▶ Other	<u>145,500</u>

TOTAL **\$56,511,855**



Florence City
Analysis of 1 Month
Operating Balance*

Beginning Balance:	\$ 15,236,861.90
Revenues:	\$ 56,511,854.81
Other Fund Sources:	\$ 1,903,234.00
Total Revenues:	\$ 58,415,088.81
Expenditures:	\$ 54,864,258.19
Other Fund Uses:	\$ 1,130,090.00
Total Expenditures:	\$ 55,994,348.19
Revenues Less Expenditures:	\$ 2,420,740.62
Ending Balance:	\$ 17,657,602.52
1 Month Operations:	\$ 4,666,195.68
Number of Months Operating Balance	3.78

*Based on budget months data.

Local and Other Revenues

DESCRIPTION	2023 Budget	2024 Budget
TVA In Lieu-of-Taxes	0	0
Interest Income	8,000	8,000
Business Privilege Tax	0	0
County-wide Sales Tax (1 cent/1 /2 cent)	2,700,000	2,700,000
Motor and Vehicle Tax	55,000	55,000
County Tobacco Tax	14,000	14,000
County Regular Ad valorem (7 mill)	3,285,947	3,611,314
District Ad valorem (7 Mill)	4,612,123	5,142,986
District Special Ad valorem (7 Mill)	3,100,000	3,100,000
District Sales Tax (1 /2 Cent)	5,400,000	5,400,000
District Beer Tax	59,000	59,000
Florence City .05 Sales Tax	400,000	400,000
Other Local Income--(Foundation, Rent, Medicaid, Chromebook fees, etc.)	554,760	804,210
TOTALS	20,188,830	21,294,510

Projected Employees Budgeted – All Funds

TYPE	State	Other State	Federal	Local	TOTAL Employees
Teachers	258.87	18.79	36.80	35.79	350.25
Librarians	7.50	0.00	0.00	0.00	7.50
Counselors	10.50	0.00	0.00	3.75	14.25
Administrators	14.25	0.98	0.48	16.29	32.00
Total Certified	291.12	19.77	37.28	55.83	404.00
Cert Support	0.00	0.00	1.00	0.00	1.00
Support Staff	0.00	23.12	69.55	89.58	182.25
TOTAL	291.12	42.89	107.83	145.41	587.25
Prior Year	295.42	35.06	113.72	136.05	580.25

FY 2023 Allocations (35)

STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
System Allocations
Fiscal Year 2023

141 - Florence City Schools

Account Code	Fund Source	Description	Allocation
1110	1110	Foundation Program - Regular	\$26,666,754.00
1121	1110	Foundation Program - Student Growth	\$341,345.00
1220	1220	School Nurses Program	\$316,449.00
1221	1221	Technology Coordinator	\$66,840.00
1222	1222	Career Tech O & M	\$56,692.00
1230	1230	Alabama Reading Initiative	\$320,000.00
1252	1252	English as a Second Language - State	\$65,404.00
1273	1273	Bullying Prevention Program	\$23,500.00
1275	1275	Gifted Education	\$55,550.00
1280	1280	Career Tech Initiative	\$33,192.00
1287	1287	Cybersecurity Grant	\$67,558.00
1310	1310	Transportation - Operations	\$1,868,331.00
1320	1320	Transportation - Fleet Renewal	\$0.00
1410	1410	At Risk	\$120,442.00
1415	1415	Robotics Grant Program	\$16,178.00
1520	1520	Preschool	\$255,421.00
1764	1764	Advancement and Technology Plus (2023-378)	\$2,128,321.00
1770	1770	School Safety Grants (2023-378)	\$246,460.00
2120	2120	Public School Fund- Capital Outlay	\$951,060.55
2120	8410	Public School Fund- Capital Outlay	\$234,796.01
2120	8411	Public School Fund- Capital Outlay	\$22,379.00
2120	9116	Public School Fund- Capital Outlay	\$28,590.44
3210	3210	IDEA-Part B	\$1,092,219.00
3220	3220	Pre-School Part B-Ages 3-5	\$39,808.00
3310	3310	Basic Grant	\$97,332.00
3317	3317	Program Improvement	\$9,333.33
4110	4110	Title I, Part A	\$1,757,014.00
4116	4116	Title I, Part D - Neglected and Delinquent	\$12,047.00
4130	4130	Title II, Part A - Teacher and Principal Training	\$262,094.00
4150	4150	Title III - English Lang. Adq., Lang. Enhance. & Acad.	\$19,672.00
4160	4160	Title IV, Student Support and Academic Achievement	\$103,079.00
4180	4180	Title V, Part B - Rural Education Initiative	\$0.00

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STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Budget System
System Allocations
Fiscal Year 2023

141 - Florence City Schools

Account Code	Fund Source	Description	Allocation
4195	4195	Title IX - Homeless Education	\$35,000.00
6000	1110	Foundation Program - Local	\$5,384,070.00
6010	2120	County Regular Ad Valorem _____ Mills	\$283,160.00

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FY 2024 Allocations as of 9/9/23

Count=19/35

Short 16

STATE OF ALABAMA DEPARTMENT OF EDUCATION LEA Budget System System Allocations Fiscal Year 2024			
141 - Florence City Schools			
Account Code	Fund Source	Description	Allocation
1110	1110	Foundation Program - Regular	\$26,348,580.00
1220	1220	School Nurses Program	\$407,400.00
1221	1221	Technology Coordinator	\$68,327.00
1222	1222	Career Tech O & M	\$53,848.00
1252	1252	English as a Second Language - State	\$77,611.00
1310	1310	Transportation - Operations	\$2,100,647.00
1320	1320	Transportation - Fleet Renewal	\$0.00
1410	1410	At Risk	\$102,247.00
1520	1520	Preschool	\$375,592.00
2120	2120	Public School Fund- Capital Outlay	\$905,540.22
2120	8410	Public School Fund- Capital Outlay	\$294,879.34
2120	9116	Public School Fund- Capital Outlay	\$28,590.44
3210	3210	IDEA-Part B	\$1,152,259.00
3220	3220	Pre-School Part B-Ages 3-5	\$39,986.00
3310	3310	Basic Grant	\$100,759.00
4110	4110	Title I, Part A	\$1,988,834.00
4130	4130	Title II, Part A - Teacher and Principal Training	\$298,108.00
4160	4160	Title IV, Student Support and Academic Achievement	\$137,732.00
4180	4180	Title V, Part B - Rural Education Initiative	\$0.00

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Special Revenue Funds

Special revenue funds included in the budget are comprised of federal funds that have specific guidelines and limitations on the expenditure of these funds. Listed below are the primary programs and allocations for FY 2024.

Title I – Part A	\$ 1,988,834
Title II – Teacher & Principal Training	298,108
Title III – English Language Acquisition	TBD
Title IV – Student Support	137,732
Title IX - Homeless	TBD
IDEA-Part B - Special Education	1,152,259
IDEA-Part B – Special Ed Preschool	39,986
Career Tech – Basic Grant	100,759

FLORENCE CITY SCHOOLS – TRANSPORTATION

- ▶ 5th Year of 5–year contract
- ▶ 29 Regular buses with 19 doubles/10 singles billed routes
- ▶ 5 Special Education buses with 3 doubles/2 single billed routes
- ▶ State allocation for 2024 is \$2,100,647
- ▶ This is an increase of \$232,316 from FY23
- ▶ All buses are air conditioned and have security cameras

Florence City Schools

2023-2024 Budget

This concludes the proposed 2023-2024 Budget. Overall, we look at where we have been, where we are now, and where we plan to go. We maintain a very conservative mindset and allocate our resources to best serve our students in our district and community.

If you have any questions or would like additional details, please feel free to contact me at 256-768-3036 or LGuzman@florenceck12.org.