

Decatur City Schools

2019-2020 Proposed Budget



**1st Public Hearing
August 23, 2019**

State Mandates and Budget Constraints

- State Minimum Salary Matrix 4% = \$568,275
- Fringe Benefits Required by State Law
 - Insurance - \$9,600 per employee
 - Retirement - 12.43% & 11.34% (12.41% & 11.35)
- Required Leave Allocations
- Instructional Support - M & S - \$600/\$537 Unit,
Tech - \$350/\$300 Unit, Prof Develop \$100/\$90 Unit,
Library \$158/\$97 Unit, Textbooks \$75/\$70 adm
- Foundation Local Fund Match - \$7,543,560 (+\$288,970)
- Capital Local Fund Match - \$480,323 (-\$145,036)
- Student Transportation Requirements
- Career Tech Expenditure Requirements
- CNP Pass Thru Requirement - 1 Month Reserve

**Decatur City Schools
2020 Budget
All Fund Types**

	General	Special	Debt	Capital	Expendable	
Description	Fund	Revenue	Service	Project	Trust	Total
Revenue						
State	\$ 50,814,032	\$ -	\$ 1,226,786	\$ 1,534,132	\$ -	\$ 53,574,950
Federal	\$ 104,000	\$ 10,123,879	\$ -	\$ -	\$ -	\$ 10,227,879
Local	\$ 35,939,737	\$ 3,732,460	\$ 6,480,323	\$ 20,000	\$ 702,840	\$ 46,875,360
Other	\$ 92,000	\$ 91,150	\$ -	\$ -	\$ -	\$ 183,150
Total	\$ 86,949,769	\$ 13,947,489	\$ 7,707,109	\$ 1,554,132	\$ 702,840	\$ 110,861,339
Expenditures						
Instruction	\$ 55,510,244	\$ 4,538,301	\$ -	\$ 5,000	\$ 28,850	\$ 60,082,395
Instruct Support	\$ 14,139,664	\$ 1,283,474	\$ -	\$ -	\$ 173,865	\$ 15,597,003
Operation & Maint	\$ 9,417,322	\$ 159,707	\$ -	\$ 20,000	\$ 3,500	\$ 9,600,529
Aux/Transport/CNP	\$ 3,780,559	\$ 5,802,387	\$ -	\$ 200,000	\$ 6,610	\$ 9,789,556
Admin. Services	\$ 2,606,277	\$ 268,659	\$ -	\$ -	\$ 500	\$ 2,875,436
Capital Outlay	\$ -	\$ -	\$ -	\$ 1,050,000	\$ -	\$ 1,050,000
Debt Service	\$ 322,544	\$ -	\$ 7,163,509	\$ 359,795	\$ -	\$ 7,845,848
Other	\$ 1,700,381	\$ 1,934,004	\$ -	\$ -	\$ 366,130	\$ 4,000,515
Total	\$ 87,476,991	\$ 13,986,532	\$ 7,163,509	\$ 1,634,795	\$ 579,455	\$ 110,841,282
Other Sources/Uses						
Sources	\$ 267,523	\$ 465,076	\$ -	\$ -	\$ 250	\$ 732,849
Uses	\$ (579,000)	\$ (116,223)	\$ -	\$ -	\$ (38,826)	\$ (734,049)
Total	\$ (311,477)	\$ 348,853	\$ -	\$ -	\$ (38,576)	\$ (1,200)
Excess/Deficit	\$ (838,699)	\$ 309,810	\$ 543,600	\$ (80,663)	\$ 84,809	\$ 18,857
Beginning Fund Balance	\$ 19,956,387	\$ 5,966,156	\$ 8,261,919	\$ 3,836,084	\$ 609,202	\$ 38,629,748
Ending Fund Balance	\$ 19,117,688	\$ 6,275,966	\$ 8,805,519	\$ 3,755,421	\$ 694,011	\$ 38,648,605

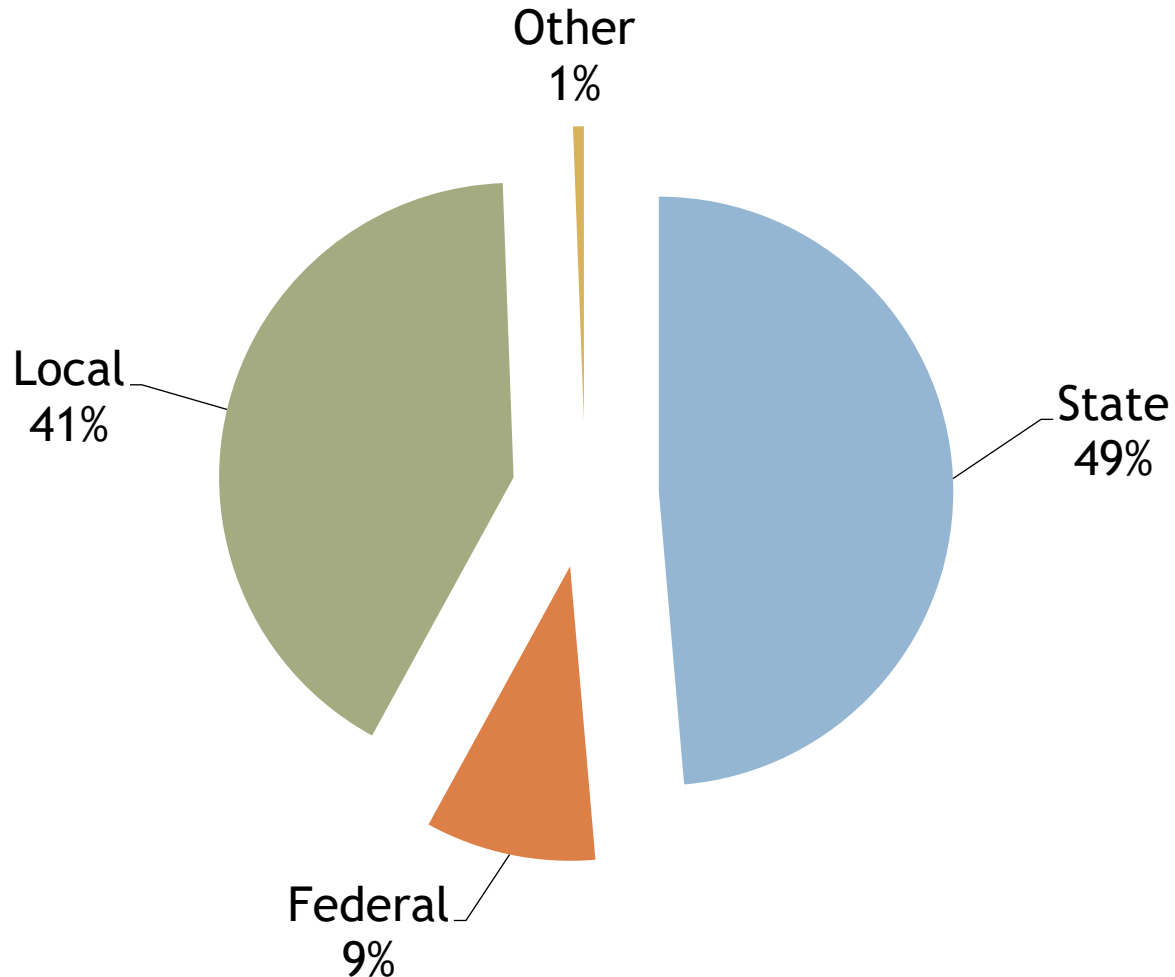
Total Proposed Budget – Comparison of FY19 to FY20 All Funds

- Revenue

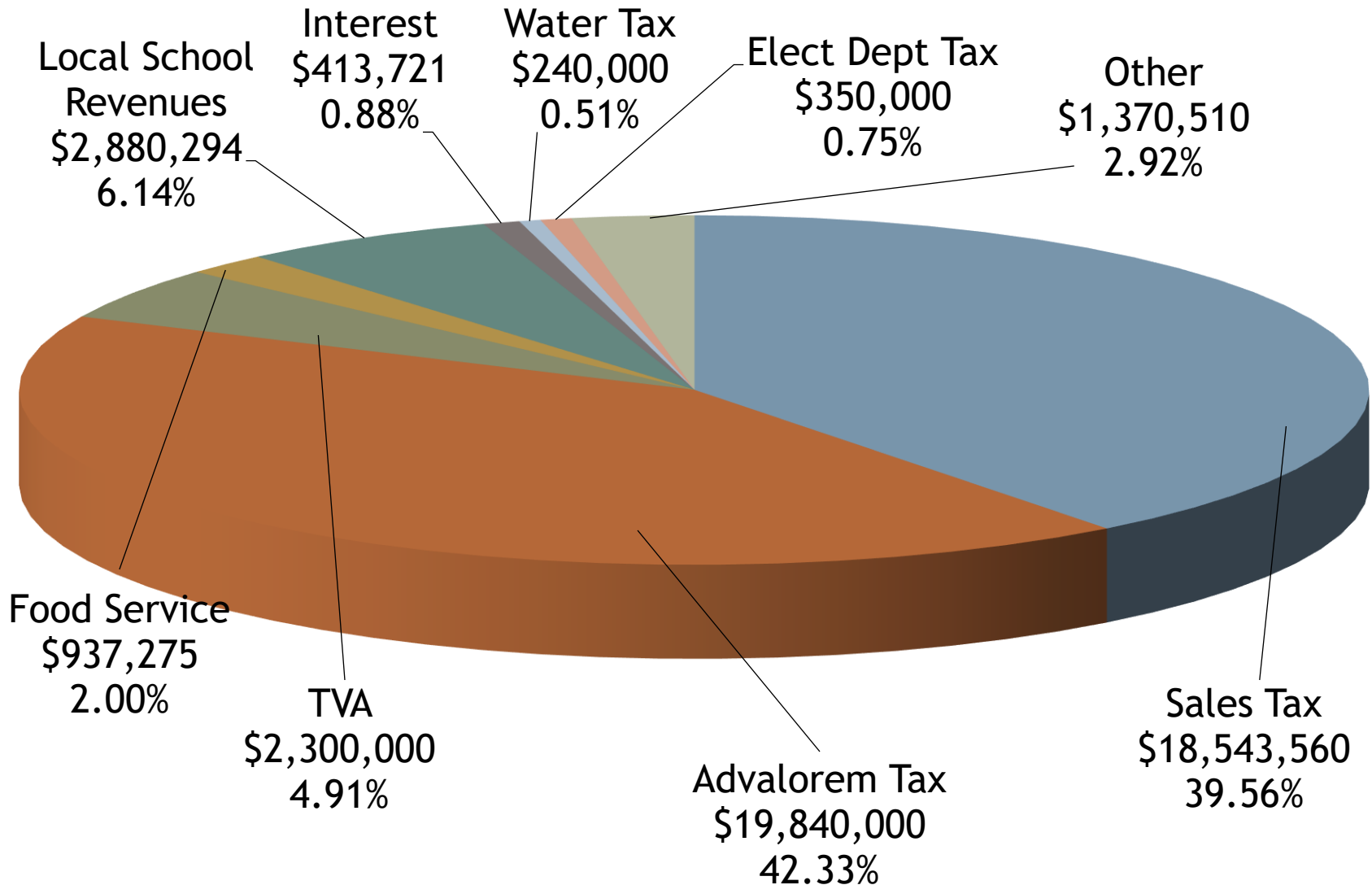
	<u>FY 19</u>	<u>FY 20</u>
▪ State	\$ 52,952,391	\$53,574,950
▪ Federal	10,186,865	10,227,879
▪ Local	45,113,637	46,875,360
▪ Other	641,500	183,150
Total	\$108,894,393	\$110,861,339

Total Proposed Budget – FY 20

All Fund Sources



Budgeted Local Revenues

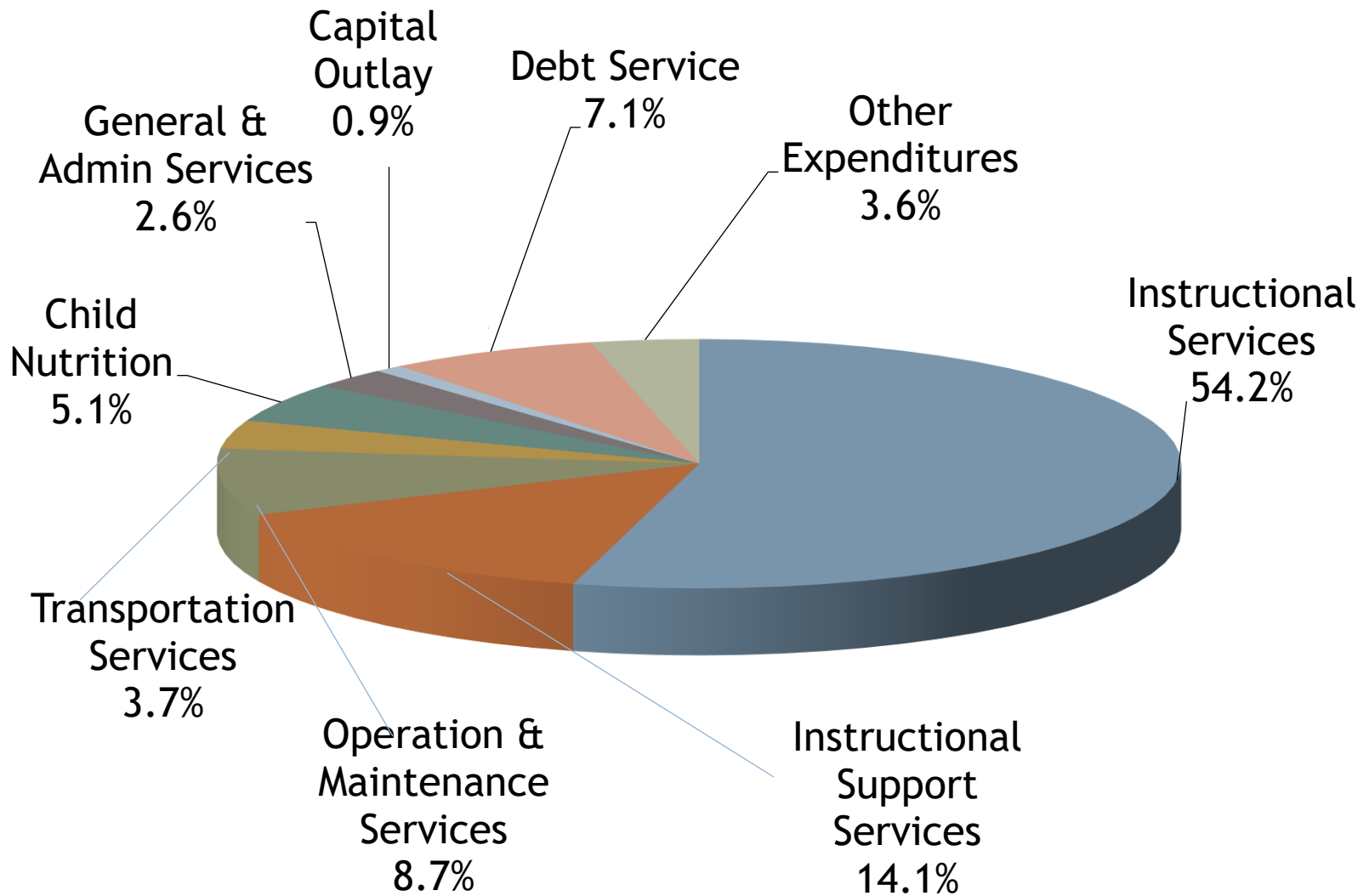


Total Proposed Budget – Comparison of FY19 to FY20 All Funds

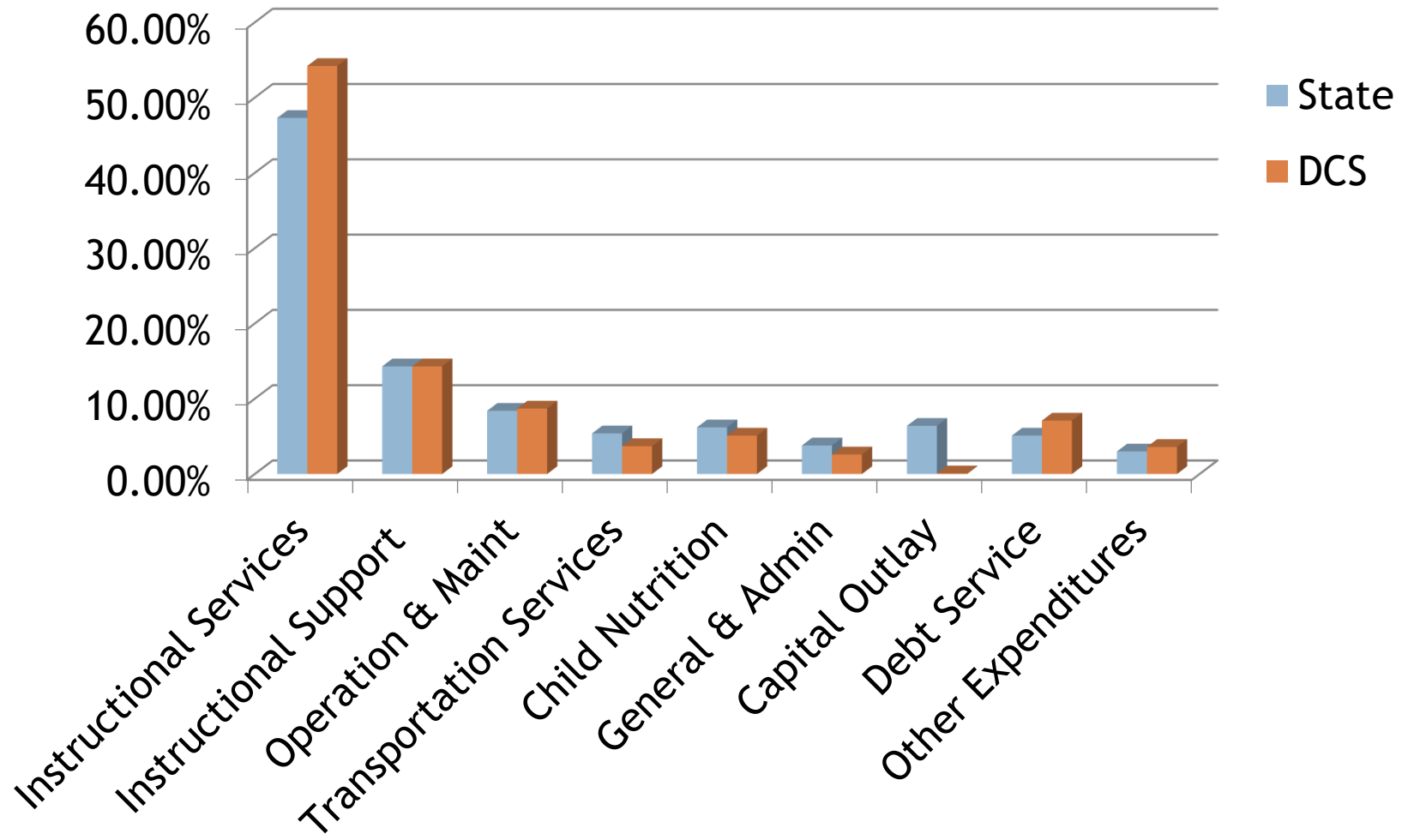
Expenditures

	<u>FY19</u>	<u>FY20</u>
• Instructional Services	\$ 56,963,101	\$ 60,082,395
• Instructional Support	14,477,602	15,597,003
• Operations & Maintenance	8,972,635	9,600,529
• Transportation	3,762,561	4,089,880
• CNP	5,485,518	5,699,676
• General & Admin	2,853,002	2,875,436
• Capital Outlay	3,600,000	1,050,000
• Debt Service	7,492,739	7,845,848
• Other Expenditures	3,026,233	4,000,515
Total	\$ 106,633,391	\$ 110,841,282

Budgeted Functional Expenditures



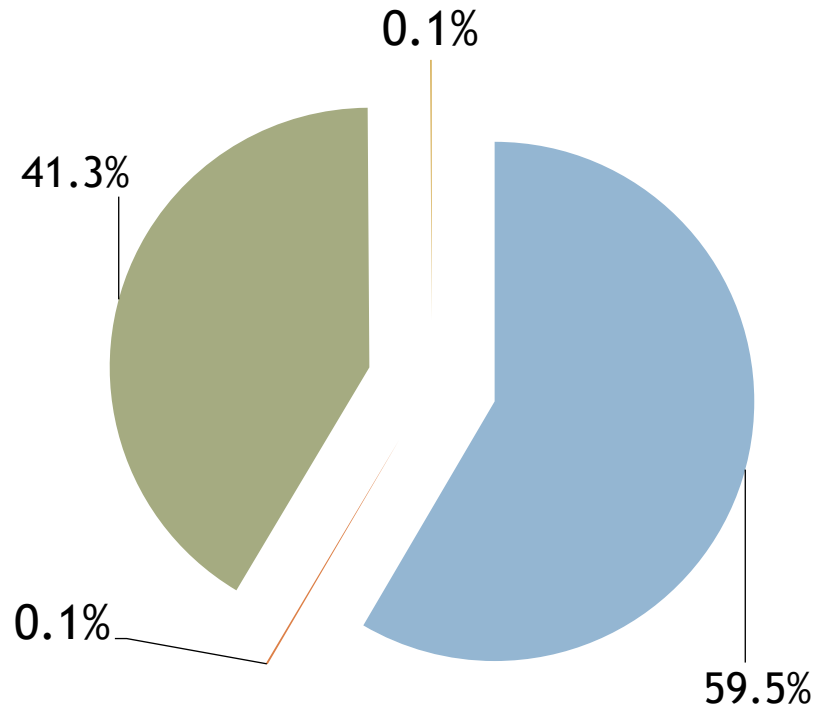
Functional Expenditures DCS (FY20) Compared to State (FY18)



Proposed General Fund Budget FY 20

■ Revenue

■ State	\$50,814,032
■ Federal	104,000
■ Local	35,939,737
■ Other	<u>92,000</u>
TOTAL	\$86,949,769



■ State ■ Federal ■ Local ■ Other

Allocation from State for Foundation Program

	FY 2019	FY 2020	Change
System ADM	8547.85	8481.55	-66.30
Foundation Program Units			
Teachers	493.41	490.23	-3.18
Principals	17.00	17.00	0.00
Assistant Principals	7.50	7.50	0.00
Counselors	16.00	16.00	0.00
Librarians	18.00	18.50	.50
Career Tech Directors	.25	1.00	0.75
Career Coach	1.00	1.00	0.00
Total Units	553.16	551.23	-1.93

State Allocation

Foundation Program (State and Local Funds)	FY 2019	FY 2020	Change
Salaries	\$28,382,393	\$29,356,636	\$974,243
Fringe Benefits	11,310,372	11,532,007	221,635
Other Current Expenses (\$17,950/Unit) (\$19,005/Unit)	10,011,514	10,475,977	464,463
Classroom Instructional Support			
Student Materials (\$537/\$600)	296,530	330,738	34,208
Technology (\$300/\$350)	165,948	192,934	26,986
Library Enhancement (\$97/\$158)	53,176	86,943	33,767
Prof. Development (\$90/\$100)	49,786	55,123	5,337
Common Purchases (\$0/\$0)	0	0	0
Textbooks (\$70/\$75ADM)	598,352	636,120	37,768
Total Foundation Program	\$50,868,071	\$52,666,478	\$1,798,407
Local Funds			
Foundation Program (10 Mills)	\$7,254,590	\$7,543,560	\$288,970
Total State Foundation Program	\$43,613,481	\$45,122,918	\$1,509,437

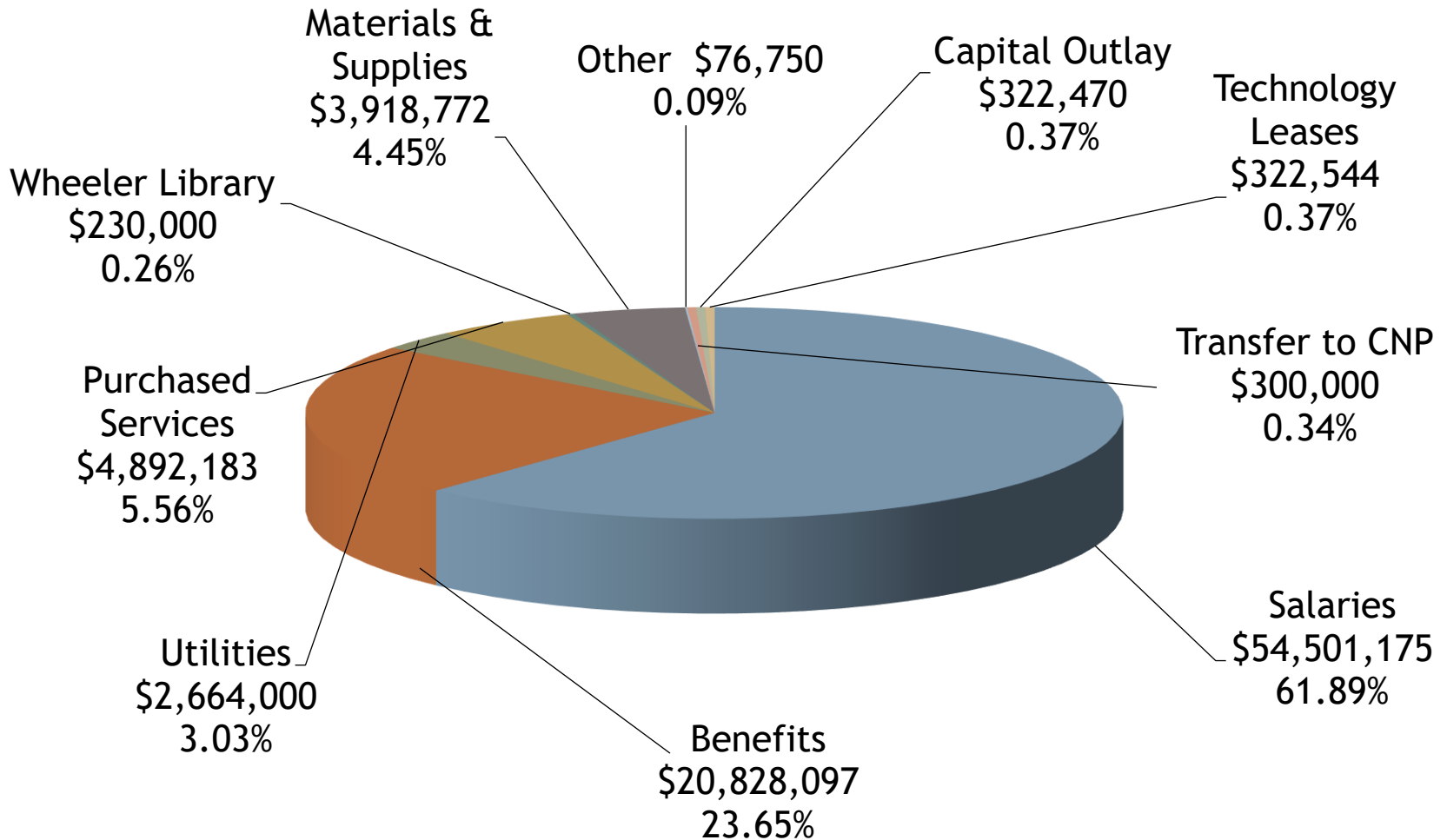
Various State Funded Programs Operating Within General Fund

Transportation -Operations	\$ 2,567,090
ARI (Alabama Reading Initiative)	\$ 634,572
At Risk	\$ 235,427
Technology Coordinator	\$ 61,800
State - School Nurse Program	\$ 336,692
State – EL +273,879	\$ 376,494
Career Tech – O & M	\$ 67,452
OSR–Pre-K Program -WME,FNE, BDE, EWE & 2@CGE, AVE, JHE, OPE	\$ 901,060
OSR – Pre-K Grants – AVE, FNE, BCE, WDE, OPE, WME	\$ 302,400

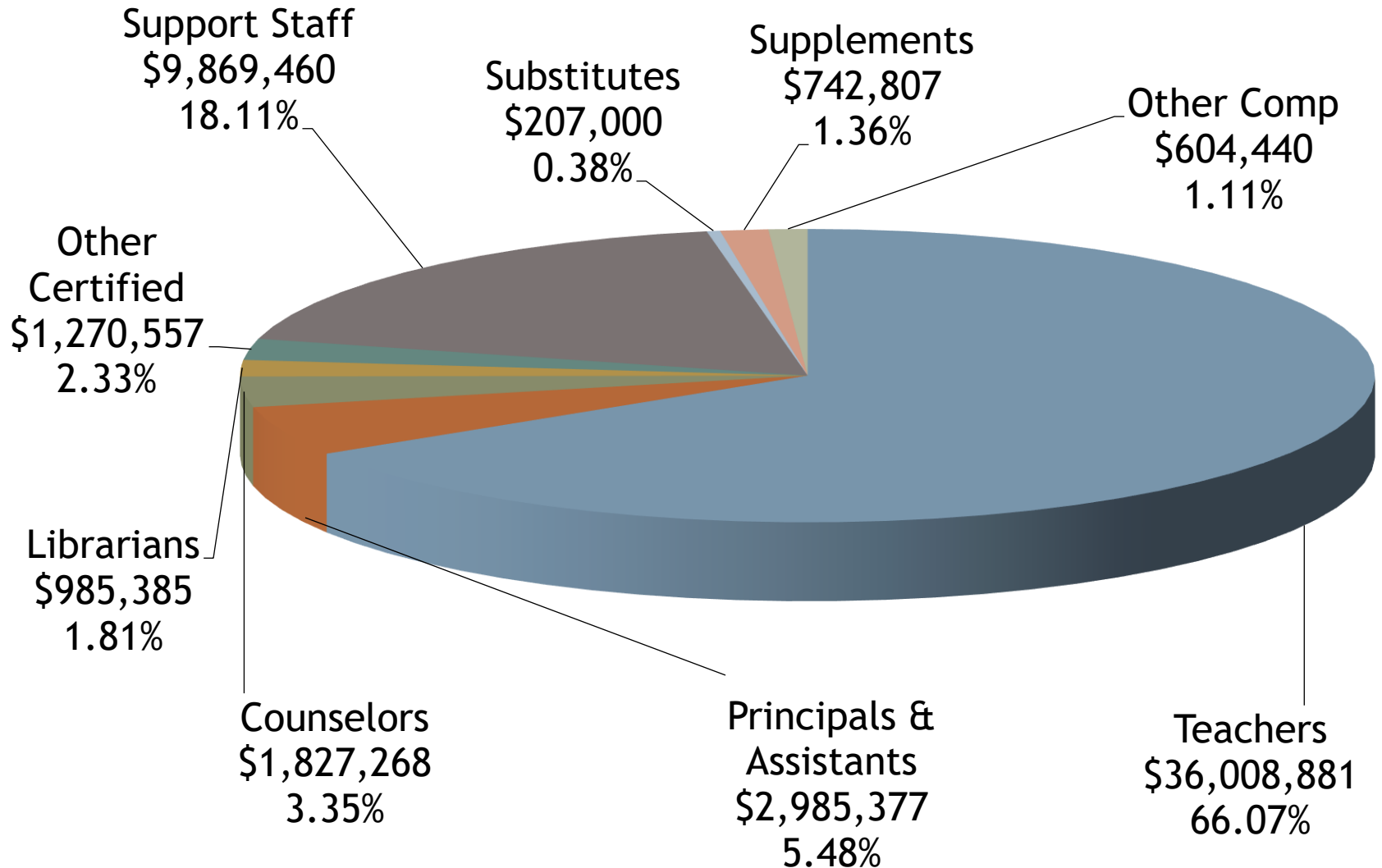
General Fund Local Revenues

City One Cent Sales Tax	\$11,000,000
County One Cent Sales	7,543,560
District 3.6 Mill Ad Valorem	3,000,000
District 12.6 Mill Ad Valorem	4,274,677
County 5.8 Mill Ad Valorem	4,400,000
TVA In Lieu of Tax	2,300,000
Auto – Ad Valorem	1,685,000
Electric Tax Equivalent	350,000
Tobacco Tax	200,000
Medicaid Admin Program	350,000
Other	836,500
TOTAL	\$35,939,737

General Fund Budgeted Expenditures



General Fund Budgeted Salaries



Summary of General Fund Personnel Cost

	2020 4% Raise	2019 2.5% Raise	2018	2017 4% Raise
Salaries/Fringes	\$ 75,329,272	\$ 70,378,390	\$ 66,721,823	\$ 66,202,103
Transfer CNP	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000
Total Salaries/Fringes	\$ 75,629,272	\$ 70,678,390	\$ 67,021,823	\$ 66,502,103
Total Budget	\$ 88,055,991	\$ 82,095,918	\$ 78,743,658	\$ 77,609,424
% Personnel Cost	85.9%	86.1%	85.1%	85.7%

Projected Employees Budgeted – All Funds

TYPE	State	Other State	Federal	Local	TOTAL Employees
Teachers	519.56	23.41	27.39	83.64	654.00
Librarians	17.00				17.00
Counselors	23.00			2.00	25.00
Administrators	30.00		1.00	7.00	38.00
Cert Support	2.00		1.00	8.00	11.00
Total Certified	591.56	23.41	29.39	100.64	745.00
Support Staff	96.50	92.04	88.79	193.50	470.83
TOTAL	688.06	115.45	118.18	294.14	1215.83
					Increase of 25.5

Analysis of Local Funded Certified Units

Foundation Program	\$ 52,666,478	
State	\$ 45,122,918	85.7%
Local – 10 Mills	\$ 7,543,560	14.3%
Total Foundation Units Earned		551.23
Units Funded Locally within Foundation Program		78.95
Local Certified Units		<u>100.64</u>
Total Units Funded Locally in Dollars FY20		179.59
Total Units Funded Locally FY19		<u>167.02</u>
Increase in Local Units		12.57

Transportation -Operations	\$ 3,889,880
Fleet Renewal – Lease	359,795
Fleet Renewal – Bus Purchases	200,000

State Allocation	\$ 2,567,090
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Local Funds	\$ 1,300,790
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Federal Funds (After School)	\$ 22,000
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Fleet Renewal Funds	\$ 516,212
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Bus Drivers – 68

Special Education Aides – 20

Mechanics & Assist - 5 Admin - 3

Major Budget Items

Salaries & Benefits	\$ 3,113,506
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Fuel	208,000
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Lease Payments (10-FY17, 8-FY18, 18-FY19)	359,795
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Bus Purchase	200,000
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Operations & Maintenance

\$9,600,529

Maintenance Employees - 22

Custodial Employees – 66

Major Budget Items

Salaries & Benefits	\$ 4,083,218
Utilities	2,664,000
Supplies & Maintenance Projects	1,277,888
Insurance	367,500
Grounds Maintenance Services	290,000
SRO's	316,008

At-Risk and Safety Programs

At Risk – State Funds	\$ 235,427
2.75 - Teachers at CAP	
Student Drug Testing	
At-Risk Grant - Requested	\$ 150,000
I-Ready Program	
Summer Stem Camp	
Youth Symphony	
Title IV – Student Support	\$ 65,512
Security Cameras and Equipment	
Safety Programs – Local Funds	\$ 316,008
School Resource Officers	
(Total of 8 Officers)	

Technology

\$2,432,394

State, Local & Title IV Funds:

- Salary & Benefits \$ 796,303
 - 1 Supervisor, 2 Teachers, 6 Techs,
1 Software Specialist & 1 Secretary
- Software & Maintenance Agreements 239,000
- Internet Access 105,000
- Professional Services 190,000
- Hardware, Repair, Maint, Network & Wireless Upgrades 151,000
- Leases - Devices 322,544
- Teacher Technology M&S 244,747

Technology Fund:

- Software Maint Agreement \$ 131,000
- Materials and Supplies 30,000

Special Revenue Funds

\$13,947,489

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. Listed below are the primary programs and allocations for FY 2020

Title I	\$ 2,730,420
Title II - Professional Development	384,209
Title III - English Language Acquisition	205,913
Title IV - SSAE	196,811
IDEA - Special Education	1,991,700
Federal Career Tech Education	135,191
Child Nutrition Program	5,817,062
Local Schools - Public Funds	2,357,899



Title I

\$2,730,456

Decrease of \$4,566

Set Asides:

▪ Pre - K Programs (Teacher and Aide) AVE, BCE, FNE, OPE, WDE & WME	\$ 748,560
▪ Extended Learning	78,000
▪ Administrative	210,222
▪ FACT Program	158,190
▪ Parenting/Neglected/Homeless/Social Services	85,007
▪ Private School	16,087
▪ Indirect Cost (Paid to General Fund)	50,000

Title I - School Allocations

- Austinville Elementary

- 1 Instructional Support Teacher, 1 Teacher In Residence
 - 2 Part-time Instructional Aides
 - Classroom Supplies & Staff Development

- Banks-Caddell Elementary

- 1 Instructional Support Teacher, 1 Instructional Aide
 - 6 Part-time Instructional Aides, 1 Part-time TIR
 - Classroom Supplies & Staff Development

- Frances Nungester Elementary

- 1 Instructional Support Teacher
 - 7 Part-time Instructional Aides
 - Classroom Supplies & Staff Development

Title I - School Allocations

- Oak Park Elementary
 - 1 Instructional Support Teacher
 - 9 Part-time Instructional Aides
 - Classroom Supplies
- West Decatur Elementary
 - 1 Instructional Aide, 1 Teacher In Residence
 - 2 Part-time Instructional Aides
 - Classroom Supplies & Staff Development
- Woodmeade Elementary
 - 5 Part-time Instructional Aides
 - Classroom Supplies & Staff Development

Title II – Part A

\$384,209

Decrease of 6% = \$24,724

▪ Staff Development	\$ 303,676
▪ Substitute	60,000
▪ Recruitment	1,500
▪ Private School Allocation	19,033

Title III - EL

\$205,913

Increase of 15% = \$26,362

- EXCEL Center- 2 Teachers & 1 Aide
- Instructional Materials

State Allocation Increased \$273,879 (\$102,615 to \$376,494)

- State & Local Funds Supporting EL \$ 1,547,346
Admin, Teachers, Aides, Materials

Title IV- Student Support & Academic Enrichment

\$ 196,811

Decrease of 8% = \$14,556

▪ FACT for Middle Schools	\$ 13,000
▪ Technology Teacher & Training Materials	85,499
▪ Software - Go Guardian	29,000
▪ Security Cameras & Equipment	65,512
▪ Indirect Costs (Paid to General Fund)	3,800

IDEA – Special Education **\$1,991,700**
Decrease of 5% = \$97,183

Salaries and Benefits \$ 1,457,940

13.25 Teachers & 11 Aides

Contracted Services 448,110

Professional Development 10,000

Materials and Supplies 75,650

State & Local Funds Supporting Special Ed **\$9,205,856**

Teachers, Aides, Contracted Svcs, Materials
Transportation

Federal Career Tech
Decrease of 5% = \$7,272

\$135,191

Classroom Supplies & Equipment	\$	97,047
Staff Development		38,144

State & Local Funds Supporting Career Tech **\$ 3,355,324**

Teachers, Textbooks, Staff Development,
Purchased Services, Materials & Supplies
Transportation

Child Nutrition Program

\$5,817,062

▪ Revenue	
▪ USDA	\$4,479,635
▪ Sales	934,750
▪ Transfers from General Fund	300,000
▪ Rebates, Interest	102,677

Child Nutrition Program

\$5,740,815

- Expenditures

▪ Salaries & Benefits	\$	2,753,727
▪ Food and Supplies		2,689,567
▪ Equipment		30,000
▪ Maintenance, General Supplies		92,521
▪ Indirect Cost (Paid to General Fd)		175,000

Projected Ending Fund Balance \$1,752,747

(3.5 Months in Reserve)

Debt Service Fund

This fund reflects the annual debt payment (principal and interest) of the Decatur City Board of Education on outstanding debt as of October 1, 2019.

Principal, Interest and Sinking Fund Payments:

▪ 2015 Issue (\$87.7M)	\$4,688,600
▪ 2013 Issue (\$30.3M)	2,102,794
▪ 2018 Issue (\$1.45M)	232,742
▪ 2018 QZAB (\$1.75M)	175,000
▪ 2013 BRAC (\$3.8M)	134,858
▪ 2010 QSCB (\$1.05M)	51,308
▪ 2011 QZAB (\$5M)	250,478

TOTAL Requirement

\$ 7,635,780

7.1% of Total Budget

Debt Service Fund

Funding Sources

- PSF - Capital Outlay \$ 1,226,786
- District 9mill Ad Valorem 6,480,323

Total \$ 7,707,109

Payments Due on Outstanding Leases as of October 1, 2019

Principal & Interest Payments:

▪ 2019 Bus Lease	\$ 184,185
▪ 2018 Bus Lease	80,498
▪ 2017 Bus Lease	95,112
▪ 2019 Student Chromebooks	165,172
▪ 2018 Student Chromebooks	157,372

TOTAL Lease Payments **\$ 682,339**

Capital Projects Fund

Projected Carryover Balance From FY19	\$ 3,836,084
Add: State Capital Outlay Allocation	\$ 2,239,706
State Fleet Renewal State	516,212
Cell Tower Rental	20,000
Interest Income	5,000
Less : Debt Payments: QSCB	(51,308)
2011 QZAB	(250,478)
2018 QZAB	(175,000)
2015 Warrants	(750,000)
Bus Lease Payments	(359,795)
Balance for Capital Projects	\$ 5,030,421

Capital Projects Fund

Balance For Capital Projects

\$ 5,030,421

Projects for FY20:

- DH/DHD Renovation (700,000)
- Instructional Equipment (25,000)
- 2 School Buses (200,000)
- Contingencies (350,000)

Fund Balance 9/30/20

\$ 3,755,421