Budget Presentation
AASBO - May 2015

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Florence City Schools

FY 2014 – 2015

Proposed Budget

Hearing Dates:
August 12, 2014
September 9, 2014

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Purpose of Hearings

- Enhance Planning Process
- Accountability
- Inform Community
- Provide a Forum for Public Input
- Foster Public Support for School System

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

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.

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FY 2015 Budget
Facts and Concerns

- Transportation funding – increased 9.78%
- Current Units – no funding at this time for FY15; however, with our growth we should get funding if it becomes available (received $51,018 for 2014)
- Enrollment numbers are growing – enrollment went up 106 students this past year (based on 40 day count). Based on current enrollment for 14/15 we expect the enrollment to continue
- Special Education carryover funds no longer available – general fund budgeted $657,279 for expenditures related to special education services in addition to Foundation expenditures of $2,408,148

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Florence City Schools
Summary of State Funding
Growth/Reductions

Total State Funding	+1,021,518
Transportation	+135,460
OCE	+184,115
Capital Purchase	+41,658
Other State Funded items (nurses, At-Risk, O&M)	+9,656
Foundation Program (salary/benefits – insurance cost alone increased by $367,464 in Gen Fund)	+626,409
Instructional supply funds	+24,220

- Student Materials $86,678)
- Textbooks ($35/adm - $155,298)
- Technology, Library Enhancement & Professional Development and Common Purchases ($0)

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Florence City Schools
ADM

	2014	2013
Florence High School	949	930
Florence Freshman Center	368	380
Florence Middle School	706	710
Hibbett Middle School	660	596
Forest Hills Elementary	795	790
Harlan Elementary	478	473
Weeden Elementary	464	435
Other Enrollment	17	17

TOTAL ENROLLMENT-2014 40 day count 4,437 (increase of
TOTAL ENROLLMENT-2013 40 day count 4,331 106 students)

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Florence City Schools
FY2015 Earned Unit Summary

	2015	2014
Florence High School	56.95	55.90
Florence Freshman Center	23.45	24.09
Florence Middle School	39.46	39.23
Hibbett Middle School	34.69	31.75
Forest Hills Elementary	56.30	55.69
Harlan Elementary	34.06	33.71
Weeden Elementary	33.00	31.24
System Wide	1.69	1.69
TOTAL UNITS EARNED	**279.60**	**273.30**

(increase of 6.30 units earned)

Florence City Schools
Earned Unit Comparison

	FY 2015 Earned Units	FY 2014 Earned Units	Difference
Teacher Units	251.60	245.30	+6.30
Principal Units	7.00	7.00	NC
Assistant Principal Units	5.00	5.00	NC
Counselor Units	8.50	8.50	NC
Media Units	7.00	7.00	NC
Career Tech Director	.50	.50	NC
System Wide			
TOTAL	279.60	273.30	+6.30

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Florence City Schools
FY2014 Teacher Unit Breakdown

SCHOOL	Actual Non-Federal Teacher Units	State Earned Teacher Units	Other State Units	Locally funded Units
FHS	63.29	50.40	.00	12.89
FFC	20.59	20.59	.00	.00
FMS	44.20	34.73	.00	9.47
Hibbett Middle School	39.24	27.25	.00	11.99
Forest Hills	54.31	51.19	1.00	2.12
Harlan Elementary	32.91	31.21	.43	1.27
Weeden Elementary	29.59	28.55	1.04	.00
System Wide	4.60	1.19	1.05	2.36
Fraction Unit Transferred		.19		(.19)
TOTAL	288.73	245.30	3.52	39.91

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Florence City Schools
FY2015 Teacher Unit Breakdown

SCHOOL	Actual Non-Federal Teacher Units	State Earned Teacher Units	Other State Units	Locally funded Units
FHS	64.49	51.45	.00	13.04
FFC	22.65	19.95	.00	2.70
FMS	43.95	34.96	.00	8.99
Hibbett Middle School	36.04	30.19	.00	5.85
Forest Hills	54.81	51.80	1.00	2.01
Harlan Elementary	33.11	31.56	1.00	.55
Weeden Elementary	30.67	30.50	.03	.14
System Wide	8.90	1.19	1.05	6.66
Fraction Unit Transferred				
TOTAL	294.62	251.60	3.08	39.94

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Florence City Schools
Counselor Unit Breakdown

	Actual Counselors 2015	Earned Counselors 2015	Locally Funded Units	2014 Actual
FHS	4	2	2	4
FFC	1	1	0	1
FMS	2	1.5	.5	2
Hibbett	2	1.5	.5	1
Forest Hills	2	1.5	.5	2
Harlan	1	.5	.5	1
Weeden	1	.5	.5	1
TOTAL	13	8.5	4.50	12

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Florence City Schools
Administrator Unit Breakdown

	Actual Admin. Units	Earned Admin. Units	Locally Funded Units	2014 Actual
FHS	3	2.5	0.5	3
FFC	2	1.5	0.5	2
FMS	2	2	0	2
Hibbett	2	2	0	2
Forest Hills	2	2	0	2
Harlan	2	1	1.0	1.5
Weeden	2	1	1.0	1.5
TOTAL	**15**	**12**	**3**	**14**

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Florence City Schools
Media Specialist Unit Breakdown

MEDIA SPECIALIST	Actual Media Sp.	Earned Media Sp.	Unfunded Units	
FHS	1	1	0	
FFC	1	1	0	
FMS	1	1	0	
Hibbett	1	1	0	
Forest Hills Elementary	1	1	0	
Harlan Elementary	1	1	0	
Weeden Elementary	1	1	0	
TOTAL	**7**	**7**	**0**	

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Florence City Schools - 2014-2015 General Fund Budget Comparison

REVENUES	2015	2014 As Adjusted	Difference	2015 Percentage Revenue or Expense	2014 Percentage Revenue or Expense
State	22,020,579	21,366,987	653,592	59.84%	59.14%
Federal	1,500	2,500	(1,000)	0.0%	0.0%
Local & Other Revenue	14,775,920	14,760,112	15,808	40.16%	40.86%
TOTAL REVENUES	36,797,999	36,129,599	668,400	100.00%	100.00%
EXPENDITURES					
Personnel	30,106,275	29,795,962	310,313	81.25%	81.62%
Contracted Services	2,418,758	2,487,964	(69,206)	6.53%	6.82%
Travel	171,500	192,050	(20,550)	.46%	.53%
Transportation	1,957,966	1,726,139	231,827	5.28%	4.73%
Utilities	1,584,588	1,327,603	256,985	4.28%	3.64%
Instructional Supplies/Equipment	461,383	548,331	(86,948)	1.25%	1.50%
Textbooks	155,298	135,763	19,535	.42%	.37%
Other Expenditures	196,588	291,867	(95,279)	.53%	.79%
TOTAL EXPENDITURES	37,052,356	36,505,679	546,677	100.00%	100.00%

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Florence City Schools
2014-2015 General Fund Budget Comparison

	2015	2014	Difference	
Other Fund Sources (Uses)		As Adjusted		
Other Fund Sources	256,707	300,052	(43,345)	
Other Fund Uses	1,207,568	320,457	(887,111)	
Total Other Fund Sources (Uses)	(950,861)	(20,405)	(930,456)	
Beginning Fund Balance	6,578,780	5,760,879	817,901	
Projected Ending Balance	5,373,562	5,364,394	9,168	

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Florence City Schools Local Revenues

DESCRIPTION	2015 Budget	2014 Budget	Percentage Change
TVA In Lieu-of-Taxes	490,000	500,000	(2%)
Interest Income	4,000	5,000	(20%)
Business Privilege Tax	130,000	130,000	NC
County-wide Sales Tax (1 cent/1/2 cent)	2,000,000	1,950,000	2.6%
Motor and Vehicle Tax	29,000	26,000	11.5%
County Tobacco Tax	15,000	15,000	NC
County Regular Ad valorem (7 mill)	1,950,000	1,784,940	9.25%
District Ad valorem (7 Mill)	2,480,220	2,565,000	(3.30%)
District Special Ad valorem (7 Mill)	2,500,000	2,450,000	2.01%
District Sales Tax (1/2 Cent)	3,800,000	3,650,000	4.1%
District Sales Tax (13% of 1 cent)	975,000	975,000	NC
District Beer Tax	63,000	63,000	NC
Contributions from private sources	12,000	210,000	(94.4%)
Other Local Income-(Foundation, Rent, Etc)	238,700	436,172	(45.27%)
TOTALS	**14,686,920**	**14,760,112**	**.04%**

Florence City Schools FY 2015 Budget Contingencies

- Current units, if enrollment increases
- ADM increase
- Local revenues decreasing with loss of jobs in industry
- Funding opportunities through Partnerships and grants

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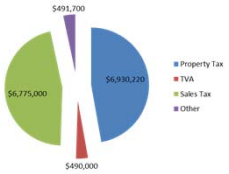
Florence City Schools
2015 General Fund
Local Revenue Breakdown



Property Tax	$6,930,220	47.18%
TVA	$490,000	3.34%
Sales Tax	$6,775,000	46.13%
Other	$491,700	3.35%
TOTAL	$14,686,920	100.00%

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Florence City Schools
2015 Special Revenue Summary

SPECIAL REVENUE	2015 Budget	2014 Budget
CNP	2,095,887	2,155,497
IDEA-Special Education	903,768	865,138
IDEA- Pre-School	33,198	60,066
Career Tech-Basic Grant, Tech Prep	90,131	78,957
Title X - Homeless	28,000	25,000
Title I	1,840,127	1,940,628
English Language Learner	10,742	21,146
Title II-Part A	266,254	318,302
Head Start & Early Head Start	0	2,111,371

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Florence City Schools
2015 Special Revenue Summary (Cont.)

SPECIAL REVENUE	2015 Budget	2014 Budget
Local Schools-Public Funds	1,003,015	1,148,517
Other	85,000	210,900
TOTALS	6,356,106	8,935,522

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Florence City Schools
2015 Expenditure Distribution
By Program Area

FUNCTION AREA	FY 2015	%	FY 2014	%
Instructional	34,312,665	65.79	34,071,053	56.79
Maintenance and Operation	4,769,928	9.15	4,485,637	7.48
Auxiliary Services	4,728,820	9.07	4,970,928	8.28
General Administrative	1,408,955	2.70	1,276,065	2.13
Capital Outlay	3,750,106	7.19	9,636,000	16.06
Debt Service	2,544,944	4.88	2,546,897	4.24
Other	637,033	1.22	3,014,127	5.02
TOTALS	52,152,451	100.00	60,000,707	100.00

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Florence City Schools
2015 Expenditure Distribution
By Program Area
(Omitting Capital Expenditures & Debt Service)

FUNCTION AREA	FY 2015	%	FY 2014	%
Instructional	34,312,665	74.83	34,071,053	71.25
Maintenance and Operation	4,769,928	10.40	4,485,637	9.38
Auxiliary Services	4,728,820	10.31	4,970,928	10.40
General Administrative	1,408,955	3.07	1,276,065	2.67
Other	637,033	1.39	3,014,127	6.30
TOTALS	**45,857,401**	**100.00**	**47,817,810**	**100.00**

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Florence City Schools Transportation

- 2nd Year of 3-year contract
- 35 Regular buses with 45 billed routes
- 5 Special Education routes
- State allocation for 2015 is $1,545,499
- $135,460 increase from 2014 allocation
- All buses are now air-conditioned and security cameras.
- Should reduced shuttles between FHS & FMS campus in 2014/2015 down to once per day

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Florence City Schools
FY2015 Facility and Capital Funds

Capital Fund Resources

PSF	$ 2,206,335
4 Mill	1,996,250
Sales Tax	4,300,000
2012 Warrants	8,860,106
Sale of Property	1,157,569
TOTAL	**$18,520,260**

Facility & Capital Expenditures

Debt Service	$ 2,296,254
Technology	610,203
Florence High School Office	1,035,106
Maintenance/Grounds	445,000
Baseball/Softball Complex	1,980,000
FHS Parking Lot	400,000
Roofs (Harlan/T&PD Center)	335,000
TOTAL PROJECTS	**$7,101,563**

ENDING BALANCE:
$11,418,697

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Construction Projects:

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Florence City Schools
Looking Ahead

- Annual reappraisals will help to provide steady, consistent increases in property tax revenues.
- Local revenues have increased from prior year
- Enrollment continues to increase
- We must continue to fight unfunded mandates during the legislative session. Many are hidden. (ARI, AMSTI)
- Look for other revenue streams other than State funding
- Continue to provide the best for our students in order to make our system be #1 in the State and among the top in the Nation.

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