

# Decatur City Schools

## 2016-2017 Budget



FY 2017 Proposed Budget  
1st Public Hearing  
August 30, 2016

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### State Mandates and Budget Constraints

- ▶ State Minimum Salary Matrix – 4% Raise
- ▶ Fringe Benefits Required by State Law
  - Insurance – \$9,600 per employee (+2.6%)
  - Retirement – 12.01% (+.58%)
- ▶ Required Leave Allocations
- ▶ Instructional Support – M & S – \$406/Unit,  
Tech –\$170/Unit, Prof Develop \$64/Unit,  
Library \$22/Unit
- ▶ Foundation Local Fund Match – \$7,079,260  
(+\$255,180)
- ▶ Capital Local Fund Match – \$653,620 (+26,043)
- ▶ Student Transportation Requirements
- ▶ Career Tech Expenditure Requirements

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Decatur City Schools 2017 Budget All Fund Types						
Description	General Fund	Special Revenue	Debt Service	Capital Project	Expendable Trust	Total
<b>Revenue</b>						
State	\$ 45,793,250	\$ -	\$ 1,051,786	\$ 1,226,793	\$ -	\$ 48,071,829
Federal	\$ 66,000	\$ 9,585,210	\$ -	\$ -	\$ -	\$ 9,651,210
Local	\$ 31,003,144	\$ 3,325,508	\$ 6,180,556	\$ 49,140	\$ 428,863	\$ 40,987,211
Other	\$ 90,000	\$ 151,000	\$ -	\$ -	\$ -	\$ 241,000
<b>Total</b>	<b>\$ 76,952,394</b>	<b>\$ 13,061,718</b>	<b>\$ 7,232,342</b>	<b>\$ 1,275,933</b>	<b>\$ 428,863</b>	<b>\$ 98,951,250</b>
<b>Expenditures</b>						
Instruction	\$ 49,856,740	\$ 4,433,939	\$ -	\$ 24,000	\$ 100	\$ 54,324,779
Instruction Support	\$ 12,177,487	\$ 910,065	\$ -	\$ -	\$ 176,780	\$ 13,264,332
Operation & Maint	\$ 7,972,412	\$ 83,440	\$ -	\$ 2,000,000	\$ 2,350	\$ 10,058,202
Aux/Transport/CNP	\$ 3,040,976	\$ 5,746,328	\$ -	\$ 312,718	\$ 9,632	\$ 9,109,654
Admin. Services	\$ 2,240,000	\$ 230,778	\$ -	\$ -	\$ 500	\$ 2,480,287
Capital Outlay	\$ -	\$ -	\$ -	\$ 43,694,212	\$ -	\$ 43,694,212
Debt Service	\$ 836,561	\$ 100,000	\$ 6,935,071	\$ -	\$ -	\$ 7,871,632
Other	\$ 894,739	\$ 1,771,140	\$ -	\$ -	\$ 178,929	\$ 2,844,808
<b>Total</b>	<b>\$ 77,037,924</b>	<b>\$ 13,275,690</b>	<b>\$ 6,935,071</b>	<b>\$ 45,930,930</b>	<b>\$ 368,291</b>	<b>\$ 143,547,906</b>
<b>Other Sources/Uses</b>						
Sources	\$ 238,253	\$ 417,089	\$ -	\$ -	\$ 1,438	\$ 656,780
Uses	\$ (671,500)	\$ (85,421)	\$ -	\$ -	\$ (28,859)	\$ (785,780)
<b>Total</b>	<b>\$ (433,247)</b>	<b>\$ 331,668</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (27,421)</b>	<b>\$ (109,000)</b>
<b>Excess/Deficit</b>	<b>\$ (418,777)</b>	<b>\$ 107,696</b>	<b>\$ 297,271</b>	<b>\$ (44,654,997)</b>	<b>\$ 33,151</b>	<b>\$ (44,635,656)</b>
Beginning Fund Balance	\$ 19,492,170	\$ 5,348,352	\$ 4,924,443	\$ 84,548,692	\$ 381,392	\$ 114,695,049
<b>Ending Fund Balance</b>	<b>\$ 19,073,393</b>	<b>\$ 5,456,048</b>	<b>\$ 5,221,714</b>	<b>\$ 39,893,695</b>	<b>\$ 414,543</b>	<b>\$ 70,069,393</b>

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### Total Proposed Budget - Comparison of FY16 to FY17 All Funds

► Revenue

	FY 16	FY 17
◦ State	\$ 45,714,545	\$ 48,071,829
◦ Federal	9,327,697	9,651,210
◦ Local	40,692,344	40,987,211
◦ Other	263,722	241,000
► Total	<b>\$95,998,308</b>	<b>\$ 98,951,250</b>

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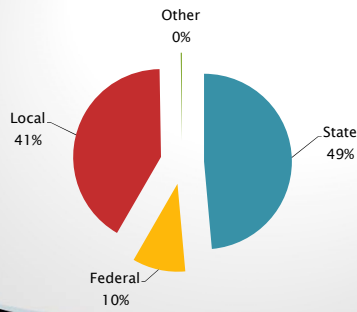
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### Total Proposed Budget – FY 17 All Fund Sources



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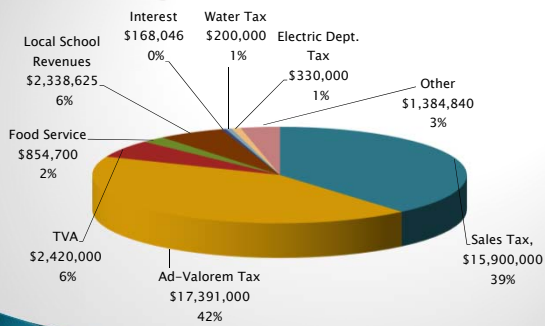
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### Budgeted Local Revenues



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### Total Proposed Budget - Comparison of FY16 to FY17 All Funds

#### Expenditures

	FY 16	FY 17
Instructional Services	\$54,432,700	\$54,324,779
Instructional Support	12,794,229	13,264,332
Operations & Maint	8,047,568	10,058,202
Transportation	3,002,340	3,227,324
CNP	5,852,542	5,699,400
General & Admin	2,399,570	2,480,287
Capital Outlay	15,385,740	43,594,212
Debt Service	7,780,182	7,871,632
Other Expenditures	<u>2,937,605</u>	<u>3,027,738</u>

**Total** **\$112,632,476** **\$143,547,906**

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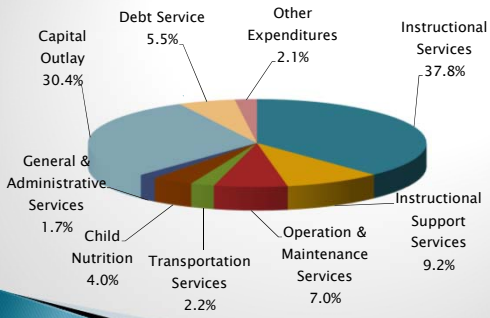
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### Budgeted Functional Expenditures



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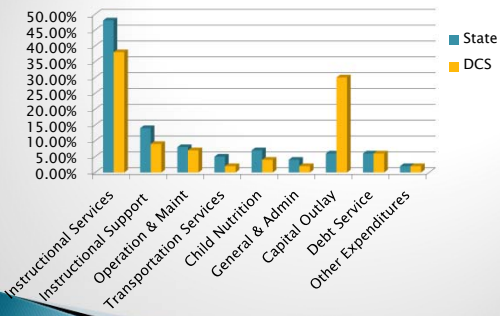
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### Functional Expenditures DCS (FY17) Compared to State (FY15)



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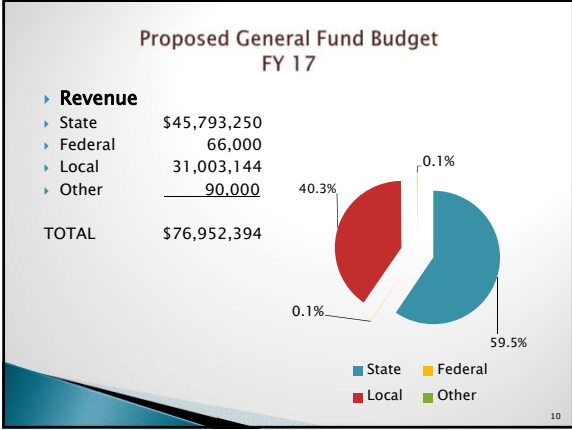
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### Allocation from State for Foundation Program

	FY 2016	FY 2017	Change
<b>System ADM</b>	8452.50	8484.50	32.00
<b>Foundation Program Units</b>			
Teachers	481.70	489.10	7.40
Principals	17.00	17.00	0.00
Assistant Principals	7.00	7.00	0.00
Counselors	15.50	15.50	0.00
Librarians	17.00	17.50	0.50
Career Tech Directors	.25	.25	0.00
Career Coach	1.00	1.00	0.00
<b>Total Units</b>	<b>539.45</b>	<b>547.35</b>	<b>7.90</b>

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### State Allocation

Foundation Program (State and Local Funds)	FY 2016	FY 2017	Change
Salaries	\$26,327,905	\$27,552,802	\$1,224,897
Fringe Benefits	10,466,367	10,935,766	469,399
Other Current Expenses (\$16,281/Unit) (\$17,021/Unit)	8,782,784	9,316,641	533,857
<b>Classroom Instructional Support</b>			
Student Materials (\$374/\$406)	201,637	221,927	20,290
Technology (\$64/\$170)	34,410	92,691	58,281
Library Enhancement (\$22/\$22)	11,470	11,639	169
Prof. Development (\$64/\$64)	34,410	34,915	505
Common Purchases (\$0/\$0)	0	0	0
Textbooks (\$52.71/\$54.07ADM)	445,550	458,783	13,233
<b>Total Foundation Program</b>	<b>\$46,304,533</b>	<b>\$48,625,164</b>	<b>\$2,320,631</b>
<b>Local Funds</b>			
Foundation Program (10 Mills)	\$6,824,080	\$7,079,260	\$255,180
<b>Total State Foundation Program</b>	<b>\$39,480,453</b>	<b>\$41,545,904</b>	<b>\$2,065,451</b>

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### Various State Funded Programs Operating Within General Fund

Transportation -Operations	\$ 2,040,735
ARI (Alabama Reading Initiative)	\$ 605,184
At Risk	\$ 242,450
Technology Coordinator	\$ 35,411
State - School Nurse Program	\$ 319,650
State - EL	\$ 89,452
Career Tech - O & M	\$ 62,749
OSR-Pre-K Program -WME,FNE, BDE, EWE & 2@CGE	\$ 512,100
Alabama Ahead	\$ 136,119

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### General Fund Local Revenues

City One Cent Sales Tax	\$9,350,000
County One Cent Sales	6,550,000
District 3.6 Mill Ad Valorem	2,570,000
District 12.6 Mill Ad Valorem	3,059,444
County 5.8 Mill Ad Valorem	4,000,000
TVA In Lieu of Tax	2,420,000
Auto - Ad Valorem	1,581,000
Electric Tax Equivalent	330,000
Tobacco Tax	230,000
Medicaid Admin Program	350,000
Other	562,700
<b>TOTAL</b>	<b>\$31,003,144</b>

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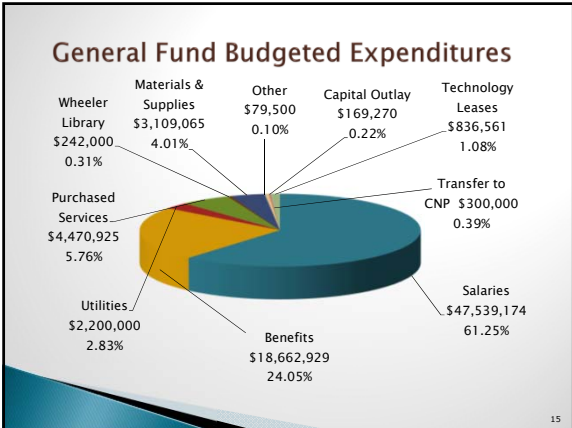
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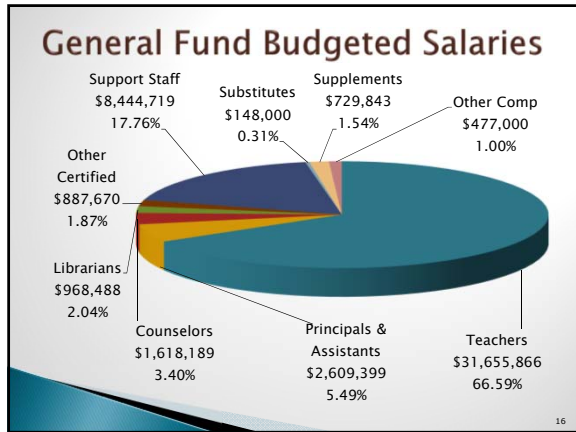
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### Summary of General Fund Personnel Cost

	2017 4% Raise	2016	2015	2014 2% Raise
Salaries/Fringes	\$ 66,202,103	\$ 63,574,785	\$ 65,140,387	\$ 66,113,586
Transfer CNP	\$ 300,000	\$ 700,000	\$ 380,000	\$ 325,000
Total Salaries/Fringes	\$ 66,502,103	\$ 64,274,785	\$ 65,520,387	\$ 66,438,586
Total Budget	\$ 77,609,424	\$ 75,061,772	\$ 76,900,807	\$ 75,416,753
% Personnel Cost	85.7%	85.6%	85.2%	88.1%

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### Projected Employees Budgeted - All Funds

TYPE	State	Other State	Federal	Local	TOTAL Employees
Teachers	488.96	19.16	30.55	79.32	617.99
Librarians	17.00				17.00
Counselors	23.10			2.00	25.10
Administrators	28.50	.25	1.00	7.25	37.00
Cert Support			1.50	1.50	3.00
Total Certified	557.56	19.41	33.05	90.07	700.09
Support Staff	93.00	77.16	97.27	152.57	420.00
<b>TOTAL</b>	<b>650.56</b>	<b>96.57</b>	<b>130.32</b>	<b>242.64</b>	<b>1120.09</b>
					Increase of 6.10

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## Analysis of Local Funded Certified Units

Foundation Program	\$ 48,625,164	
State	\$ 41,545,904	84.5%
Local – 10 Mills	\$ 7,079,260	14.5%
Total Foundation Units Earned	547.35	
Units Funded Locally within Foundation Program	78.14	
Local Certified Units	<u>90.70</u>	
<b>Total Units Funded Locally in Dollars FY17</b>	<b>168.84</b>	
<b>Total Units Funded Locally FY16</b>	<b>176.55</b>	
<b>Reduction in Local Units</b>	<b>(7.71)</b>	

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## Transportation – Operations     \$2,914,606 Fleet Renewal – Capital Outlay     \$ 312,718

State Allocation	\$ 2,040,735
Local Funds	\$ 873,871
Federal Funds (After School)	\$ 22,000
Fleet Renewal Funds	\$ 312,718
Bus Drivers – 54	
Special Education Aides – 17	
Mechanics - 3    Admin - 2	
<u>Major Budget Items</u>	
Salaries & Benefits	\$ 2,464,093
Fuel	145,000
Lease Payments	154,112
Bus Purchase	158,606

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## Operations & Maintenance     \$7,972,412

Maintenance Employees - 22  
Custodial Employees – 57

<u>Major Budget Items</u>	
Salaries & Benefits	\$ 3,559,876
Utilities	\$ 2,200,000
Supplies & Maintenance Projects	\$ 878,651
Insurance	\$ 330,000
School Resource Officers	\$ 276,000

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## At-Risk and Safety Programs

At Risk – State Funds	\$ 242,500
3 - Teachers at CAP Student Drug Testing	
Childrens First – State Funds	\$ 0
School Resource Officers	
Safety Programs – Local Funds	\$ 276,000
School Resource Officers (Total of 8 Officers)	

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## Technology \$2,477,442

<b>Local Funds:</b>	
• Salary & Benefits	\$ 561,564
1 Supervisor, 5 Techs & 1 Software Specialist	
• Software Maintenance Agreements	230,000
• Internet Access	75,000
• Professional Services	175,000
• Repair, Maintenance, Network & Wireless Upgrades	176,500
• Netbook Leases	836,561
<b>Alabama Ahead:</b>	
• Hardware	\$ 136,119
<b>Technology Fund:</b>	
• Hardware	\$ 105,000
• Leases	100,000

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## Special Revenue Funds \$13,061,718

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 2017.

Title I	\$ 2,672,235
Title II – Professional Development	339,781
Title III – English Language Acquisition	143,855
IDEA-B Special Education	1,930,277
Federal Career Tech Education	128,662
Child Nutrition Program	4,370,400
Local Schools – Public Funds	1,909,762

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<b>Title I</b>	<b>\$2,459,817</b>
<b>Set Asides:</b>	
◦ Instructional Specialist	\$ 88,609
◦ Extended Learning	58,000
◦ Administrative	197,048
◦ FACT Program	150,000
◦ Pre - K Programs (Teacher and Aide) AVE, BCE, FNE, SRE, WDE & WME	679,849
◦ Parenting/Neglected/Homeless	55,017
◦ Indirect Cost (Paid to General Fund)	28,000

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<b>Title I</b>
<b>School Allocations:</b>
◦ Austinville Elementary 1 Instructional Support Teacher, 1 Instructional Aide 4 Part-time Instructional Aides Classroom Supplies & Staff Development
◦ Banks-Caddell Elementary 2 Instructional Support Teachers, 4 Part-time Instruct Aides 1 Instructional Aide Classroom Supplies & Staff Development
◦ Brookhaven Middle 1 Instructional Support Teacher 1 Curriculum Coach Classroom Supplies & Staff Development

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<b>Title I</b>
<b>School Allocations:</b>
◦ Frances Nungester Elementary 2 Instructional Support Teachers, 1 Part-time Instruct Aide Classroom Supplies & Staff Development
◦ Somerville Road Elementary 1 Pre-K Teacher & 1 Pre-K Aide, 1 Instructional Aide 1 Instructional Support Teacher, 4 Part-time Instruct Aides Classroom Supplies & Staff Development
◦ West Decatur Elementary 1 Instructional Support Teacher, 1 Instructional Aide Classroom Supplies & Staff Development
◦ Woodmeade Elementary 6 Part-time Instructional Aides Classroom Supplies & Staff Development

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<b>Title II - Part A</b>	<b>\$339,781</b>
▶ 1 Teacher - Class Size Reduction 3rd grade Walter Jackson Elem	\$ 80,610
▶ 50% School Improvement Specialist	\$ 60,499
▶ Staff Development	\$ 181,014
▶ Recruitment	\$ 3,000
▶ Private School Allocation	\$ 14,658

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<b>Title III - EL</b>	<b>\$ 146,614</b>
▶ EXCEL Center- 1 Teacher & 1 Aide	\$ 114,099
▶ Instructional Materials	19,756
▶ Staff Development	10,000
▶ Pass Thru to Hartselle	\$ 2,759
▶ State & Local Funds Supporting EL Teachers, Aides, Materials	\$ 908,952

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<b>IDEA - Special Education</b>	<b>\$1,930,277</b>
Salaries and Benefits 14.55 Teachers & 13 Aides	\$ 1,578,939
Contracted Services	\$ 315,654
Materials and Supplies	\$ 35,684
State & Local Funds Supporting Special Ed Teachers, Aides, Contracted Svcs, Materials Professional Development	\$8,484,513

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<b>Federal Career Tech</b>	<b>\$128,662</b>
Classroom Supplies & Equipment	\$ 91,557
Staff Development	\$ 37,105
State & Local Funds Supporting Career Tech	\$ 2,536,644
Teachers, Textbooks, Staff Development, Purchased Services, Materials & Supplies	

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<b>Child Nutrition Program</b>	<b>\$5,678,750</b>
▶ Revenue	
◦ USDA	\$4,370,400
◦ Sales	\$ 857,350
◦ Transfers from General Fund	\$ 300,000
◦ Rebates, Interest	\$ 151,000

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<b>Child Nutrition Program</b>	<b>\$5,699,400</b>
▶ Expenditures	
◦ Salaries & Benefits	\$ 2,648,200
◦ Food and Supplies	\$ 2,749,500
◦ Capital Outlay	
2 Ovens & 2 Tilting Skillets	\$ 100,000
◦ Maintenance/General Supplies	\$ 26,700
◦ Indirect Cost (Paid to General Fd)	\$ 175,000
<b>Projected Ending Fund Balance</b>	<b>\$ 1,233,350</b>

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## Debt Service Fund

This fund reflects the annual debt payment (principal and interest) of the Decatur City Board of Education on its outstanding debt as of October 1, 2016.

### Principal, Interest and Sinking Fund Payments:

▶ 2015 Issue (\$87.7M)	\$4,696,275
▶ 2013 Issue (\$30.3M)	2,097,969
▶ 2013 BRAC (\$3.8M)	134,812
▶ 2010 QSCB (\$1.05M)	51,308
▶ 2011 QZAB (\$5M)	<u>250,478</u>

**TOTAL Requirement** **\$ 7,230,842**

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## Debt Service Fund

### ▶ Funding Sources

◦ PSF - Capital Outlay	\$ 1,051,786
◦ District 9mill Ad Valorem	<u>6,180,556</u>

**Total** **\$ 7,232,342**

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## Payments Due on Outstanding Leases as of October 1, 2016

### Principal & Interest Payments:

▶ 2008 Bus Lease	\$ 154,112
▶ 2013 Student Netbooks	125,903
▶ 2015 Student Netbooks	97,630
▶ 2016 Student Netbooks	363,029

**TOTAL Lease Payments** **\$ 740,674**

▶ 2017 Student Netbooks (Estimate) 350,000

**Total Budgeted** **\$ 1,090,674**

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### Capital Projects Fund

**Projected Carryover Balance From FY16** **\$ 84,548,692**

Add: State Capital Outlay Allocation \$ 1,960,861  
 Fleet Renewal State Bond Issue 312,718  
 Cell Tower Rental 19,140  
 Interest Income 35,000

Less : Debt Payments: QSCB (51,308)  
 QZAB (250,478)  
 2015 Warrants (750,000)  
 Bus Lease Payments (154,112)  
 Bus Purchases (158,606)

**Balance for Capital Projects** **\$ 85,511,907**

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### Capital Projects Fund

**Balance For Capital Projects** **\$85,511,907**

Projects for FY16:  
 ▶ High School Projects (45,244,212)  
 ▶ Instructional Equipment (24,000)  
 ▶ Contingencies (350,000)

**Fund Balance 9/30/16 –Capital Projects** **\$ 39,893,695**

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