

# *Auburn City Schools*

FY 2025 PUBLIC BUDGET HEARING  
SEPTEMBER 3, 2024 – 5:00 PM  
SEPTEMBER 10, 2024 – 6:00 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 16

# 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, 2025**

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	64,474,057	2,000	-	3,365,532	-	67,841,589
Federal Revenues	74,500	7,549,776	-	-	-	7,624,276
Local Revenues	56,330,470	4,928,065	16,368,932	23,839,600	470,300	101,937,367
Other Revenues	192,000	48,100	-	-	-	240,100
<b>TOTAL REVENUES</b>	<b>121,071,027</b>	<b>12,527,941</b>	<b>16,368,932</b>	<b>27,205,132</b>	<b>470,300</b>	<b>177,643,332</b>
<b>EXPENDITURES</b>						-
Instructional Services	71,780,903	4,405,646	-	2,352,541	42,500	78,581,590
Instructional Support Services	23,428,057	1,129,803	-	-	252,000	24,809,860
Operations and Maintenance	11,554,283	121,045	-	700,000	-	12,375,328
Auxiliary Services	7,902,369	5,945,553	-	788,424	3,850	14,640,196
General Administrative Services	3,921,648	261,030	-	-	-	4,182,678
Capital Outlay	-	-	-	34,939,600	-	34,939,600
Debt Services	-	-	14,902,332	-	-	14,902,332
Other Expenditures	518,868	1,577,271	1,466,600	-	121,350	3,684,089
<b>TOTAL EXPENDITURES</b>	<b>119,106,128</b>	<b>13,440,348</b>	<b>16,368,932</b>	<b>38,780,565</b>	<b>419,700</b>	<b>188,115,673</b>
<b>OTHER FUND SOURCES (USES)</b>						
Other Fund Sources	875,281	1,789,777	-	-	-	2,665,058
Other Fund Uses	1,790,477	252,960	-	-	-	2,043,437
<b>Total Other Fund Sources (Uses)</b>	<b>(915,196)</b>	<b>1,536,817</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>621,621</b>
<b>Excess Revenue and Other Financing Sources over (under) Expenditures and Other Fund Uses</b>	<b>1,049,703</b>	<b>624,410</b>	<b>-</b>	<b>(11,575,433)</b>	<b>50,600</b>	<b>(9,850,720)</b>
<b>BEGINNING FUND BALANCE</b>	<b>38,421,534</b>	<b>10,829,039</b>	<b>-</b>	<b>29,811,758</b>	<b>824,034</b>	<b>79,886,365</b>
<b>ENDING FUND BALANCE</b>	<b>39,471,237</b>	<b>11,453,449</b>	<b>-</b>	<b>18,236,326</b>	<b>874,634</b>	<b>70,035,646</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

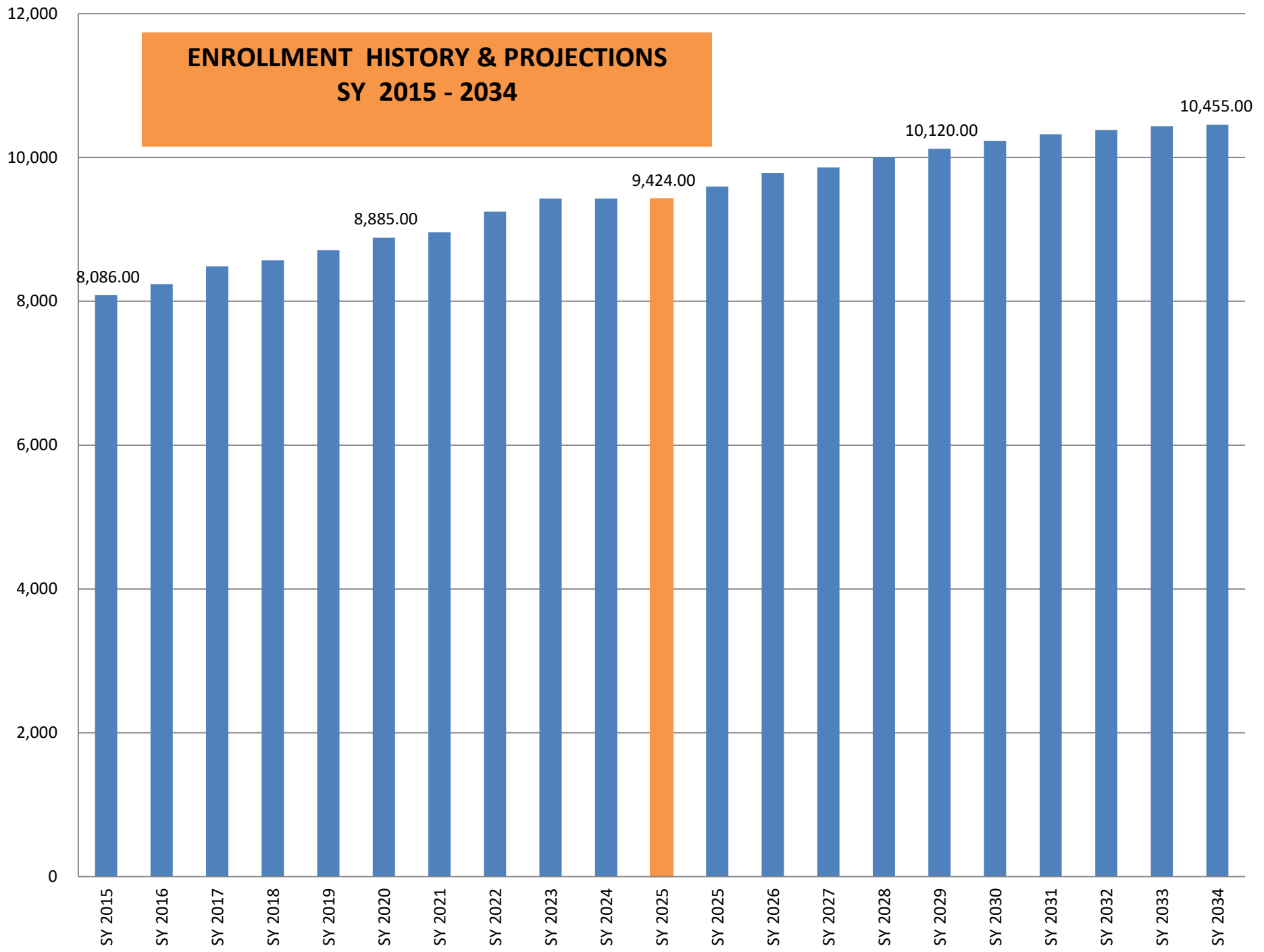
# PERSONNEL INFORMATION

Category	State Funded	Other State Funded	Federal Funded	Local Funded	Total
Teacher Units	547.29	18.79	33.10	47.82	647.00
Principal Units	14.00	-	-	-	14.00
Assistant Principal Units	13.00	-	-	6.00	19.00
Counselor Units	15.50	-	-	8.50	24.00
Librarian Units	15.00	-	-	-	15.00
Career Tech Directors	2.00	1.00	-	-	3.00
Certified Support Units	-	0.57	1.77	17.16	19.50
Non-Certified Support Units	-	306.39	62.50	63.61	432.50
<b>Total</b>	<b>606.79</b>	<b>326.75</b>	<b>97.37</b>	<b>143.09</b>	<b>1,174.00</b>

# ENROLLMENT PROJECTIONS BY SCHOOL

School	2024-2025 Enrollment	2023-2024 Enrollment	Increase (Decrease)	Planned Capacity	(Over)/Under Capacity	% of Capacity
Auburn Early Education Center *	518	537	(19)	594	76	87.21%
Cary Woods Elementary	434	465	(31)	600	166	72.33%
Pick Elementary	462	435	27	600	138	77.00%
Dean Road Elementary	381	422	(41)	506	125	75.30%
Ogletree Elementary	518	519	(1)	598	80	86.62%
Wrights Mill Road Elementary	387	400	(13)	552	165	70.11%
Richland Elementary	420	415	5	572	152	73.43%
Yarbrough Elementary	391	403	(12)	573	182	68.24%
Creekside Elementary	451	424	27	600	149	75.17%
Woodland Pines Elementary	342	357	(15)	600	258	57.00%
Drake Middle	717	718	(1)	1,000	283	71.70%
East Samford School	729	725	4	1,315	586	55.44%
Auburn Junior High	1,485	1,503	(18)	1,724	239	86.14%
Auburn High	2,222	2,161	61	2,200	(22)	101.00%
<b>Totals</b>	<b>9,457</b>	<b>9,484</b>	<b>(27)</b>	<b>12,034</b>	<b>2,577</b>	<b>78.59%</b>
* AECC Includes Pre-K	33	55				
K-12 Enrollment	<b>9,424</b>	<b>9,429</b>	<b>(5)</b>			
<i>Elementary Summary</i>	<i>4,304</i>	<i>4,377</i>		<i>5,795</i>	<i>1,491</i>	<i>74.27%</i>
<i>Secondary Summary</i>	<i>5,153</i>	<i>5,107</i>		<i>6,239</i>	<i>1,086</i>	<i>82.59%</i>

## ENROLLMENT HISTORY & PROJECTIONS SY 2015 - 2034



# FOUNDATION UNITS BY SCHOOL

<b>School</b>	<b>2025</b>	<b>2024</b>	<b>Increase / (Decrease)</b>
Auburn Early Education Center	38.03	33.14	4.89
Auburn High School	130.78	129.47	1.31
Auburn Junior High School	88.39	88.88	(0.49)
Cary Woods Elementary School	35.48	39.67	(4.19)
Pick Elementary School	27.76	30.13	(2.37)
Dean Road Elementary School	31.41	31.79	(0.38)
East Samford School	41.39	41.97	(0.58)
J. F. Drake Middle School	40.27	39.72	0.55
Ogletree Elementary School	32.31	32.39	(0.08)
Wrights Mill Road Elementary School	25.90	24.61	1.29
Richland Elementary School	32.10	34.01	(1.91)
Yarbrough Elementary School	25.88	24.73	1.15
Creekside Elementary School	27.07	27.01	0.06
Woodland Pines Elementary School	28.02	25.33	2.69
System wide	2.00	2.00	-
<b>Total</b>	<b>606.79</b>	<b>604.85</b>	<b>1.94</b>

# TEACHER UNITS BY SCHOOL

<b>School</b>	<b>Teacher Units</b>
Auburn Early Education Center	39.03
Auburn High School	132.00
Auburn Junior High School	90.90
Cary Woods Elementary School	37.00
Pick Elementary School	33.45
Dean Road Elementary School	31.00
East Samford School	43.70
J. F. Drake Middle School	40.90
Ogletree Elementary School	33.45
Wrights Mill Road Elementary School	29.54
Richland Elementary School	34.00
Yarbrough Elementary School	31.61
Creekside Elementary School	33.45
Woodland Pines Elementary Schools	27.00
System wide	9.97
<b>Total</b>	<b>647.00</b>

# NEW PERSONNEL / STATISTICS

## Certified Positions

Classroom Teacher	3.00
EL Teacher	1.00
<b>Total</b>	<b>4.00</b>

## Classified Positions

Bus Driver	4.00
Clerical Aide	(1.00)
Bookkeeper	1.00
Food Service Assistant	1.00
<b>Total</b>	<b>5.00</b>

Average Teaching Experience:  
**13.5 Years**

Teachers with Advanced Degrees:  
**70%**

## Pupil/Teacher Ratio Analysis

Grade Level	Enrollment	HR Teachers	Desired Ratio	Actual Ratio
Kindergarten	650	37	19	17.57
First Grade	677	37	20	18.30
Second Grade	735	39	20	18.85
Third Grade	716	39	20	18.36
Fourth Grade	747	30	27	24.90
Fifth Grade	746	30	27	24.87
Sixth Grade	717	29	27	24.72
Seventh Grade	729	30	27	24.30
Total	5,717	271		21.10

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 2025
  - Additional increases to the state minimum salary for new teachers
- Total Gross Payroll - \$72.68 million (+\$2.29M)
  - GF Gross - \$67.55 million
  - SRF Gross - \$5.13 million
- Total Matching Benefits - \$25.97 million (+\$1.27M)
- Salary & Benefits – 73.29% of GF & SRF budgets

# PEEHIP / TRS

- PEEHIP – Health Insurance
  - \$9,600 per employee annually
  - \$11.25 million, 1.07% increase
  - Must pay regardless of acceptance
- Teachers' Retirement System
  - Tier I: 13.57% of gross payroll
  - Tier II: 12.60% of gross payroll
  - \$9.41 million, 11.66% increase
- State Foundation Program – only funds State Earned Units

# GENERAL FUND

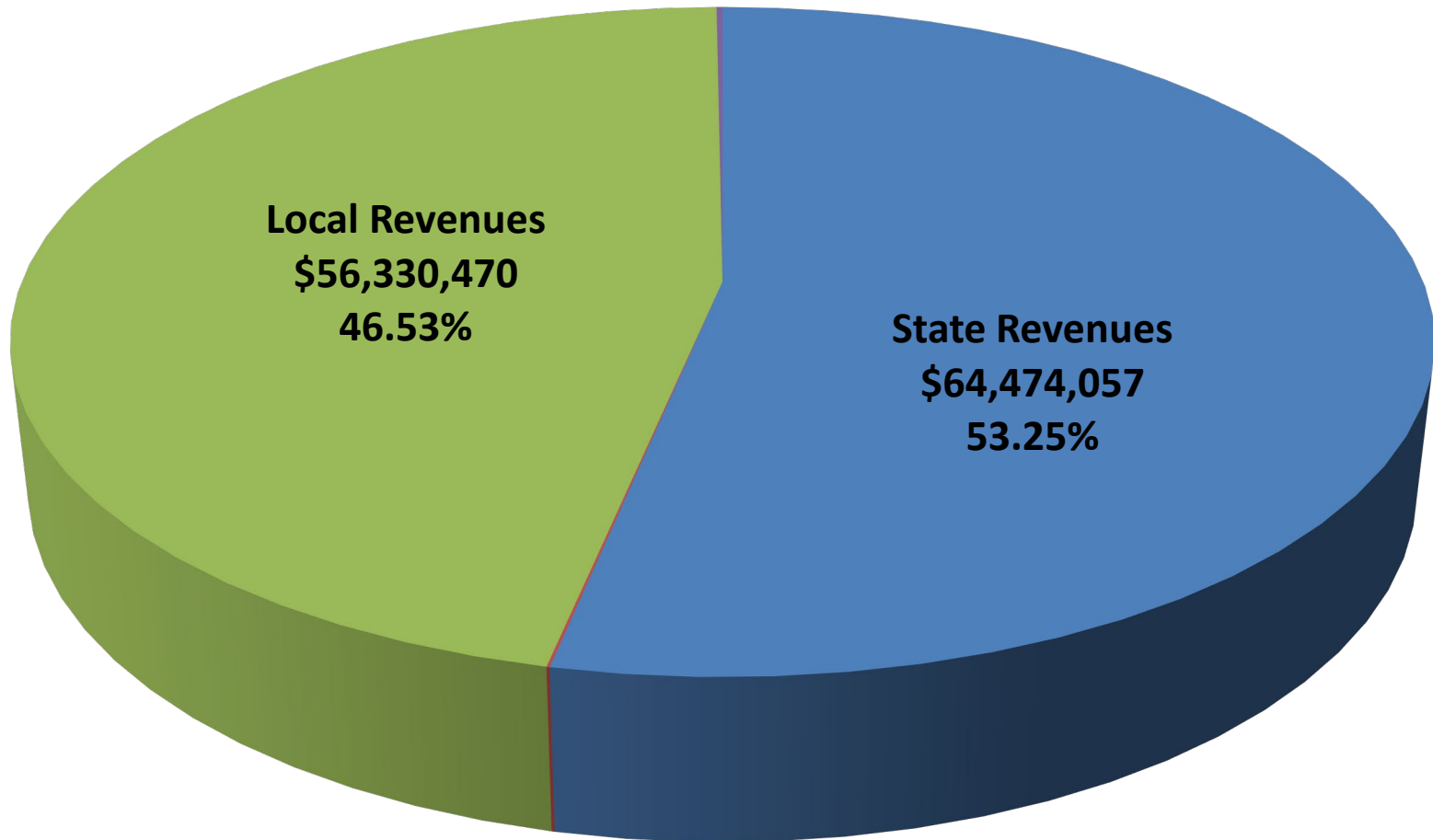
- Primary operating fund
- Accounts for all state and local revenues, except for those required to be recorded in a different fund
- Projected ending fund balance - \$39,471,237
  - 3.92 months reserve or 32.65% of budgeted FY 25 expenditures
  - 1.00 month reserve – required by ALSDE
  - 3.00 month reserve – ACS board target

# GENERAL FUND REVENUES

- Total Revenues & OFS - \$121,946,308
  - \$10.79 million decrease, or -8.13%
- State Revenues - \$10.8M decrease, or -14.37%
  - Advancement & Technology Supplemental Allocation (-\$9.45M)
  - K-12 Capital Grant Program Allocation (-\$1.53M)
- Local Revenues - \$0.5M increase, or +0.92%

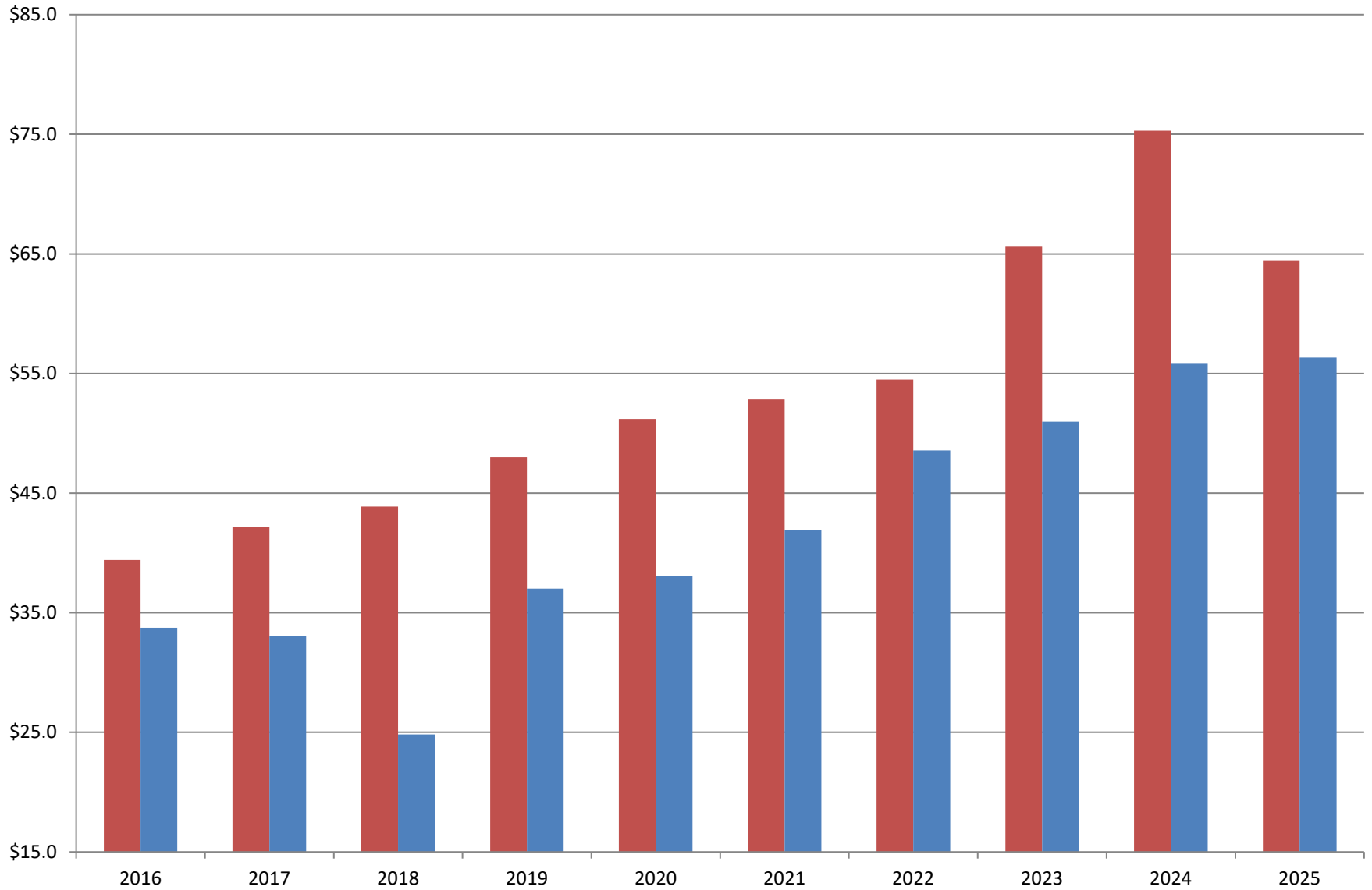
# General Fund Revenues

**\$121.07 million**



GF Rev State   GF Rev Fed   GF Rev Local   GF Rev Other

# General Fund State & Local Revenues



■ GF Rev State ■ GF Rev Local

# GENERAL FUND STATE REVENUES

- Majority derived from the State Education Trust Fund – Foundation Program
- Foundation Program Allocation based on ADM from prior scholastic year – 9,422.20
  - 1<sup>st</sup> 20 days of school after Labor Day
  - Earned 1.94 additional Foundation Units
- Foundation Program Growth Component
  - Student Growth Allocation - \$35,825

# FOUNDATION PROGRAM - LOCAL MATCH REQUIREMENTS

- 10 Mill Equivalency Match
  - \$15,937,470 (\$2,324,140 increase)
  - Based on 3 mill District Tax
- Capital Purchase Match
  - \$694,627 (\$10,497 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 2025	\$ 1,596,527
FY 2024	<u>1,466,569</u>
Increase	\$ 129,958

# STATE ALLOCATIONS

	<u>FY 2025</u>	<u>FY 2024</u>	<u>Change</u>
Foundation Program	54,363,702	54,039,184	324,518
School Nurse Program	1,094,827	783,010	311,817
Technology Coordinator	69,694	68,327	1,367
Transportation			
Operations Allocation	5,095,606	4,798,718	296,888
Fleet Renewal	788,424	758,100	30,324
Capital Purchase	2,577,108	2,590,256	(13,148)
At-Risk	164,475	168,541	(4,066)
Career Tech O and M	79,753	77,155	2,598
<b>Total</b>	<b>64,233,589</b>	<b>63,283,291</b>	<b>950,298</b>

# FOUNDATION PROGRAM BY SCHOOL

School	Salaries	Benefits	OCE	CIS	Total
AEEC	2,442,274	908,514	959,307	116,756	4,426,851
AHS	8,308,164	3,101,035	3,298,926	445,785	15,153,910
AJHS	5,501,715	2,066,969	2,229,638	305,440	10,103,762
CWES	2,268,996	844,570	894,983	108,649	4,117,198
PES	1,769,108	658,590	700,246	92,449	3,220,393
DRES	1,945,720	734,606	792,317	95,690	3,568,333
ESS	2,569,991	968,477	1,044,063	145,422	4,727,953
DMS	2,590,739	964,845	1,015,811	142,543	4,713,938
OES	2,103,706	776,149	815,020	108,437	3,803,312
WMRES	1,719,048	631,769	653,328	85,395	3,089,540
RES	2,070,492	769,818	809,723	97,903	3,747,936
YES	1,729,381	632,733	652,823	85,745	3,100,682
CES	1,752,118	648,103	682,841	90,156	3,173,218
WPES	1,612,238	626,814	706,805	84,901	3,030,758
Career Tech	175,951	57,816	50,281	3,515	287,563
Student Growth			35,825		35,825
<b>Total</b>	<b>38,559,641</b>	<b>14,390,808</b>	<b>15,341,937</b>	<b>2,008,786</b>	<b>70,301,172</b>

# LOCAL REVENUE PROJECTIONS

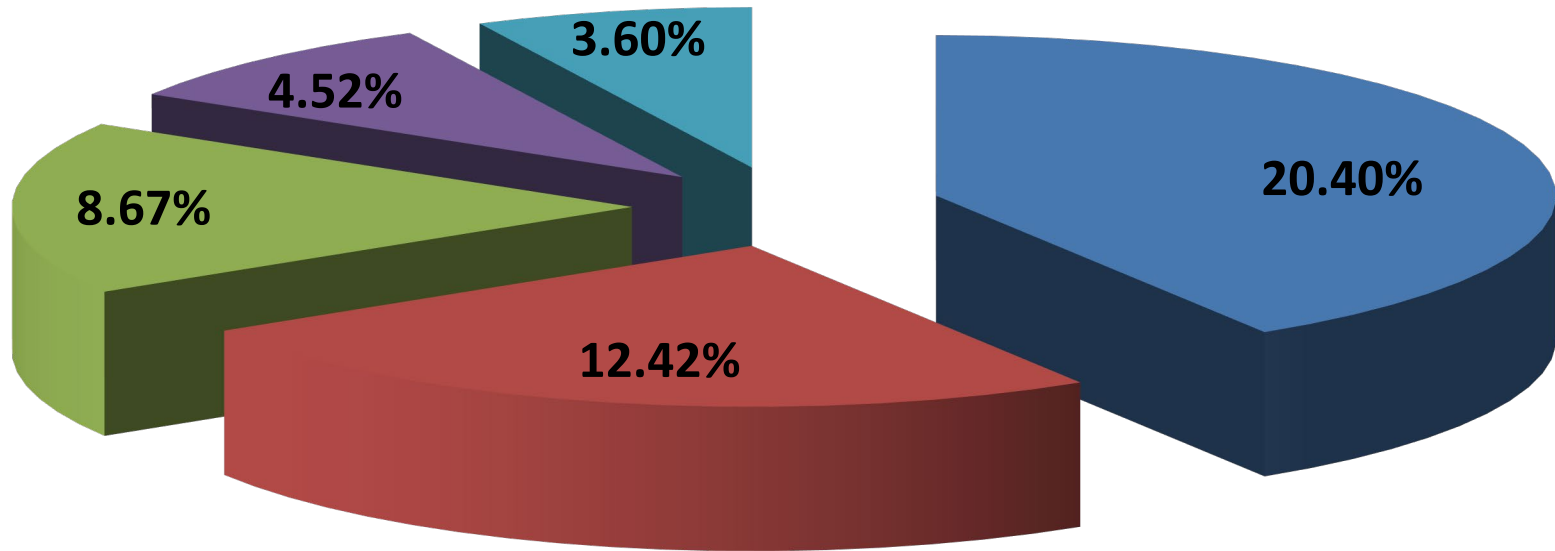
- Conservative estimates
- Based on:
  - Trends in prior years
  - Knowledge of economic factors
  - Assessed valuation of property
  - Sales trends
  - City of Auburn Appropriation

# LOCAL REVENUES

Revenue Description	Audited 2023	Projected 2024	Projected 2025	% Change
16 Mill Special School Tax	16,611,272	17,518,140	17,175,692	-1.95%
City of Auburn Appropriation (Sales Tax / 5 Mill)	25,164,548	27,651,965	28,219,156	2.05%
One Cent County Sales Tax - Based on ADM	11,989,053	11,989,053	11,989,053	0.00%
County Wide 5 Mill - Based on ADM	5,357,374	6,130,166	6,252,770	2.00%
District 3 Mill Ad Valorem Tax	4,383,965	4,876,509	4,974,039	2.00%
County Wide Beverage Tax	631,535	631,535	631,535	0.00%
Co. Wide 5 Mill Motor Veh - Based on ADM	675,476	675,476	688,985	2.00%
Other Local Revenues	471,802	324,000	310,000	-4.32%
District 3 Mill Motor Vehicle Ad Valorem Tax	397,276	397,276	405,221	2.00%
Interest Income	552,138	1,350,000	1,350,000	0.00%
Dividends	667,273	200,000	200,000	0.00%
Other Earnings on Investments	172,566	450,000	450,000	0.00%
Business Privilege Tax	44,447	40,000	40,000	0.00%
District Manufacturing Home Fee	7,820	7,820	7,820	0.00%
Helping School Tags (F.A.C.E.S.)	5,131	5,131	5,131	0.00%
<b>TOTAL LOCAL REVENUE</b>	<b>67,131,676</b>	<b>72,247,071</b>	<b>72,699,402</b>	<b>0.63%</b>

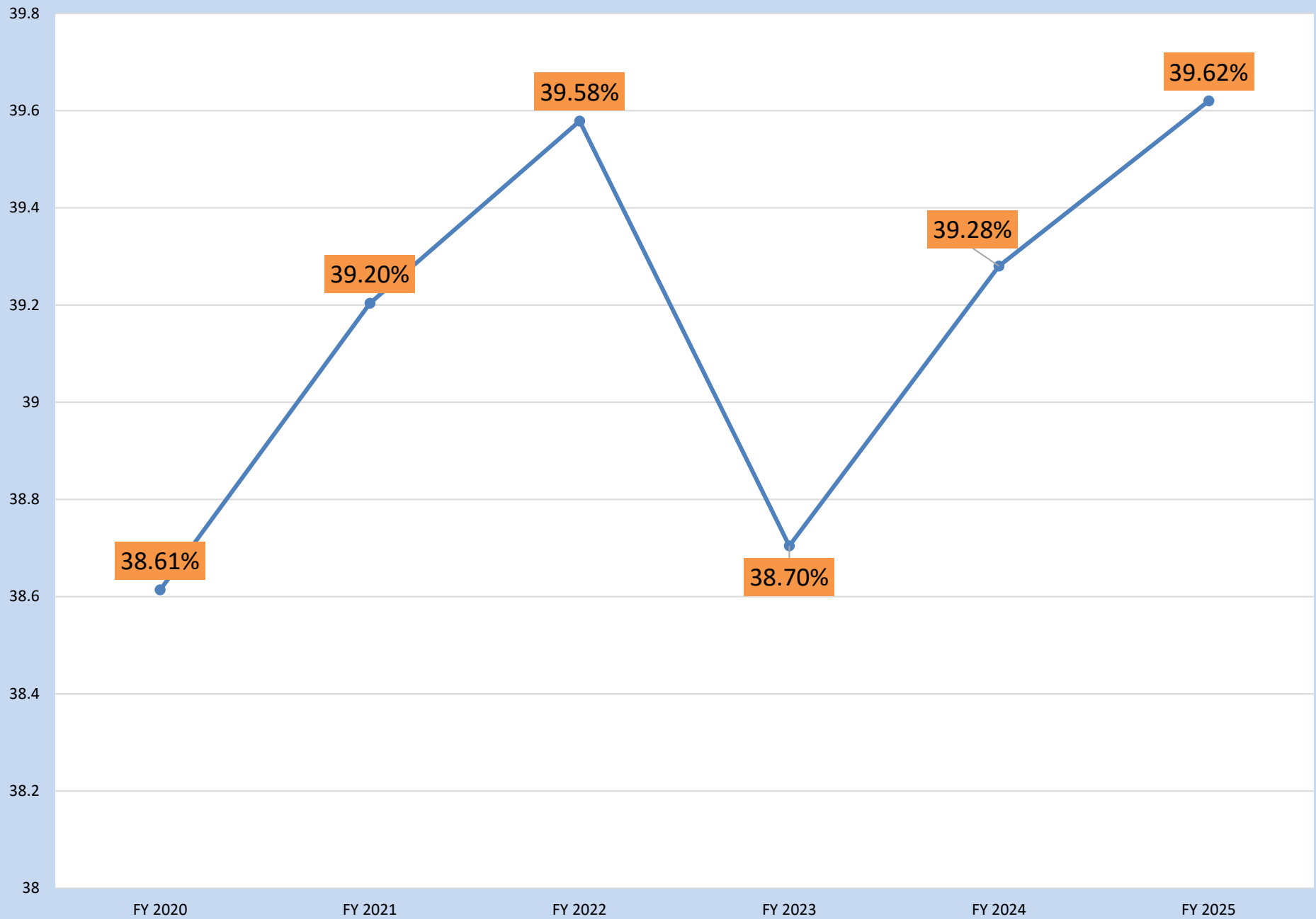
\*\* 16 Mill Special School Tax budgeted revenue represents revenue used for debt service and operations, not actual collections.

# Top 5 Local Revenues % of Total GF & DSF Rev

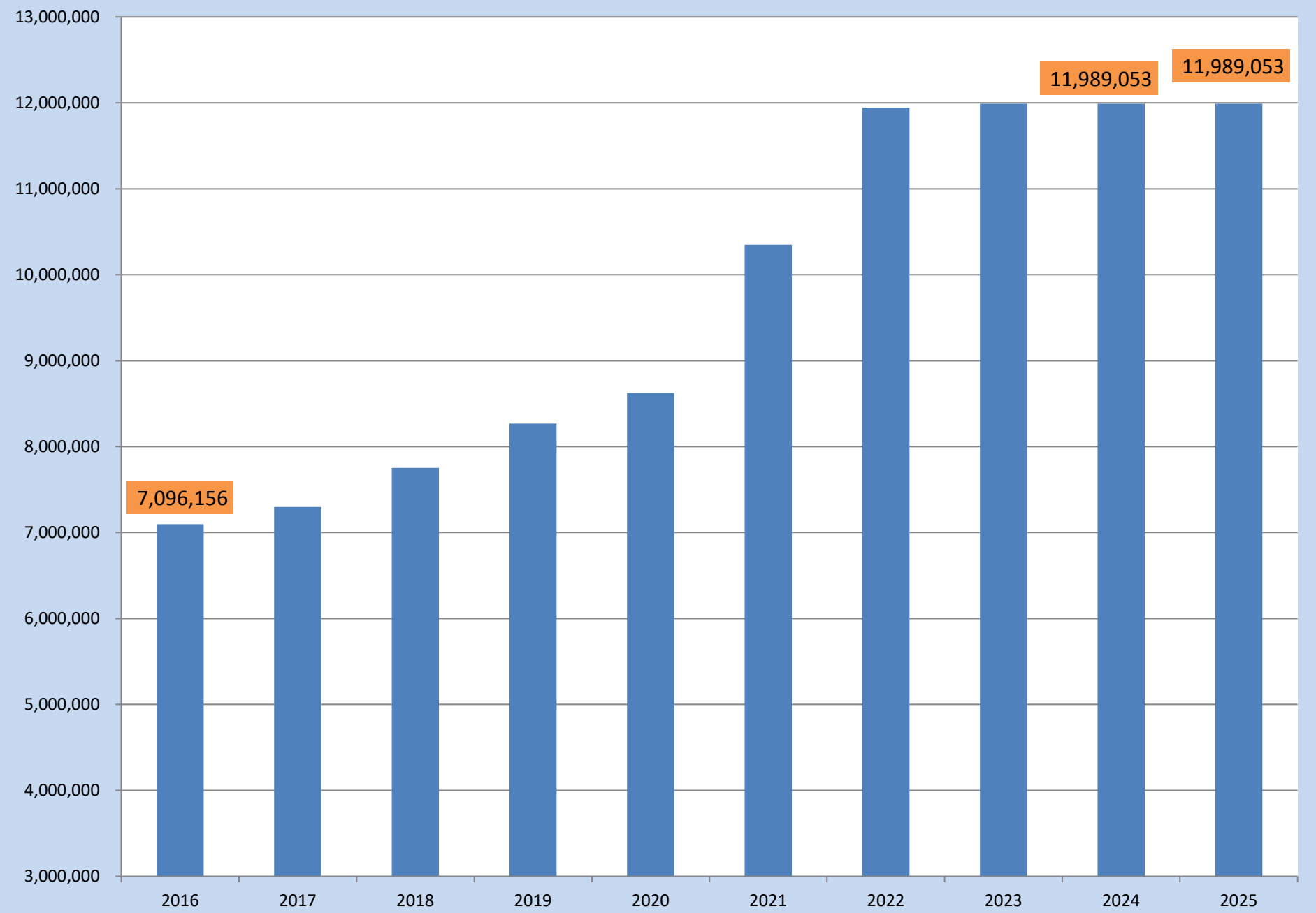


- City of Auburn Appropriation
- 16 Mill Special School Tax
- One Cent County Sales Tax - Based on ADM
- County Wide 5 Mill - Based on ADM
- District 3 Mill Ad Valorem Tax

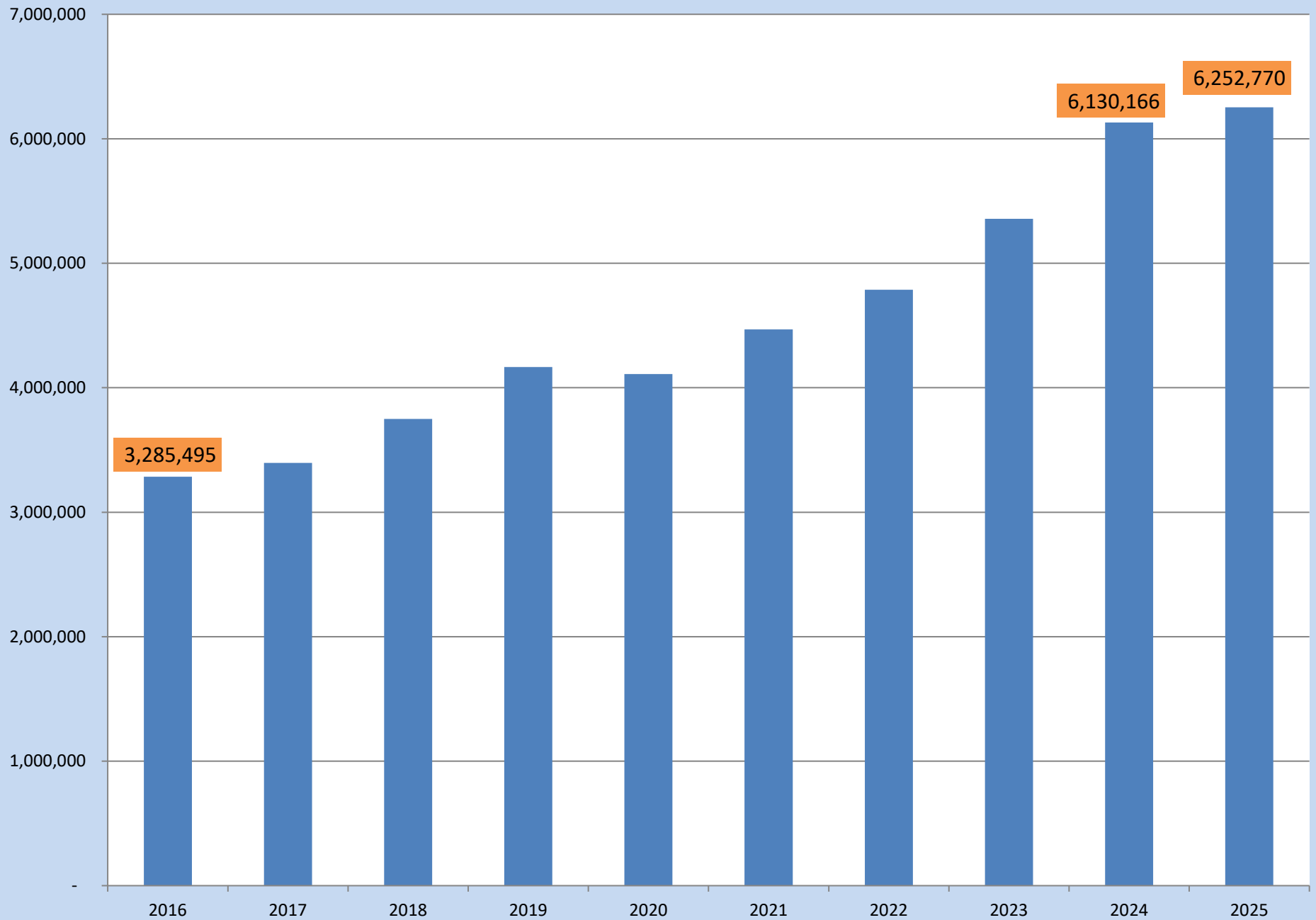
## Percentage Share of County-Wide Taxes



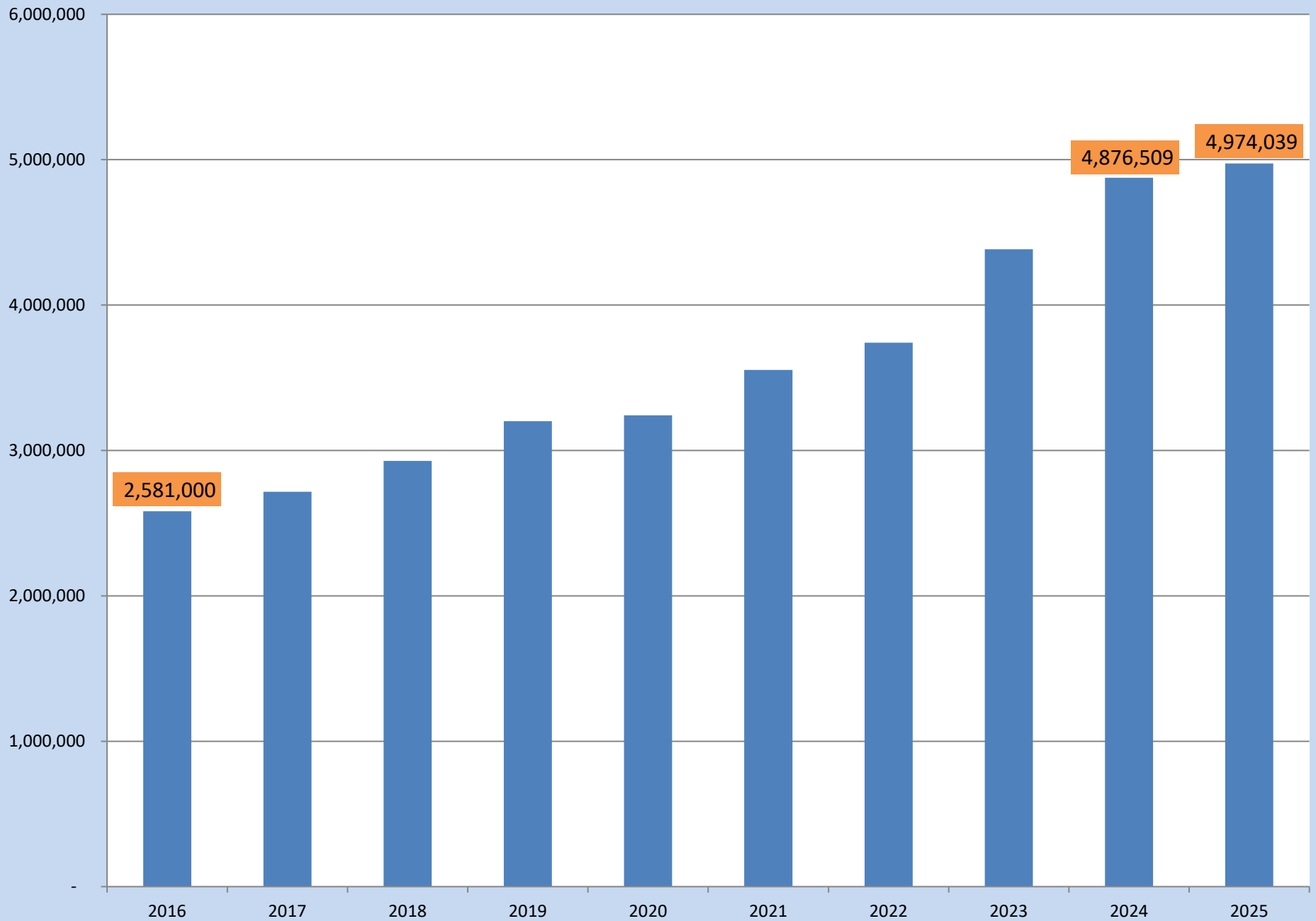
# One Cent County Sales Tax



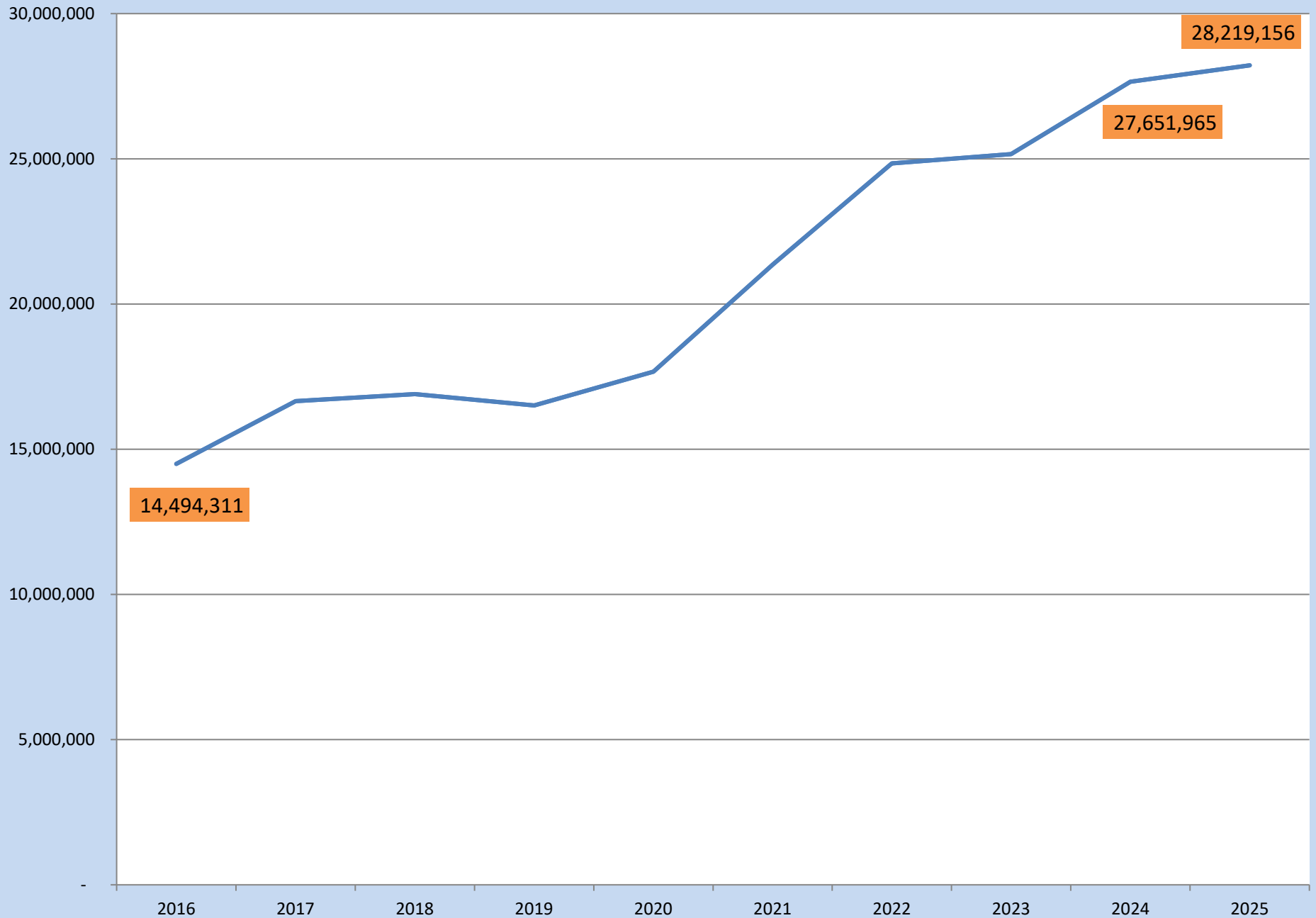
## County Wide 5 Mill



## District 3 Mill



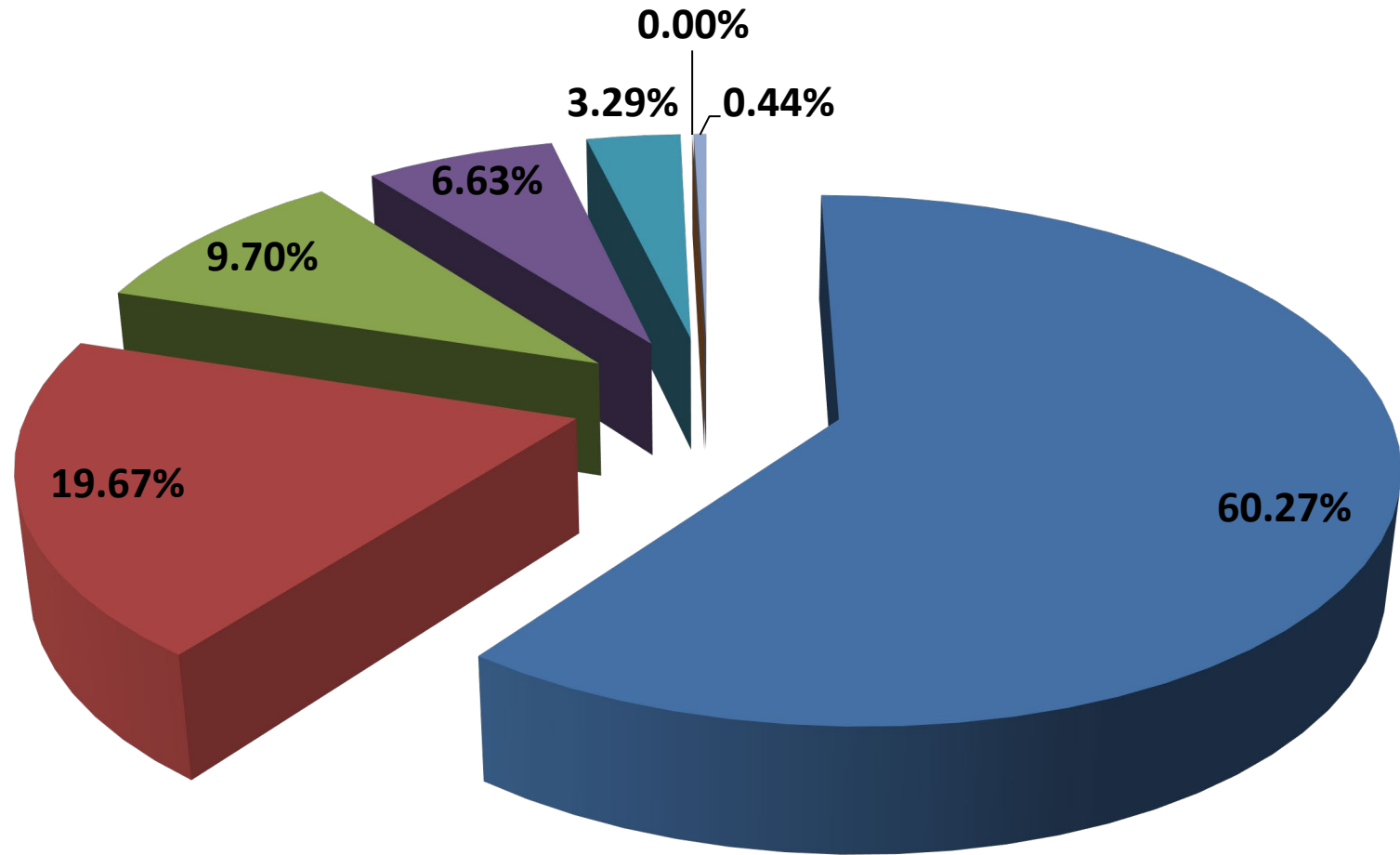
## City Appropriation (Sales Tax / 5 Mill)










# GENERAL FUND EXPENDITURES

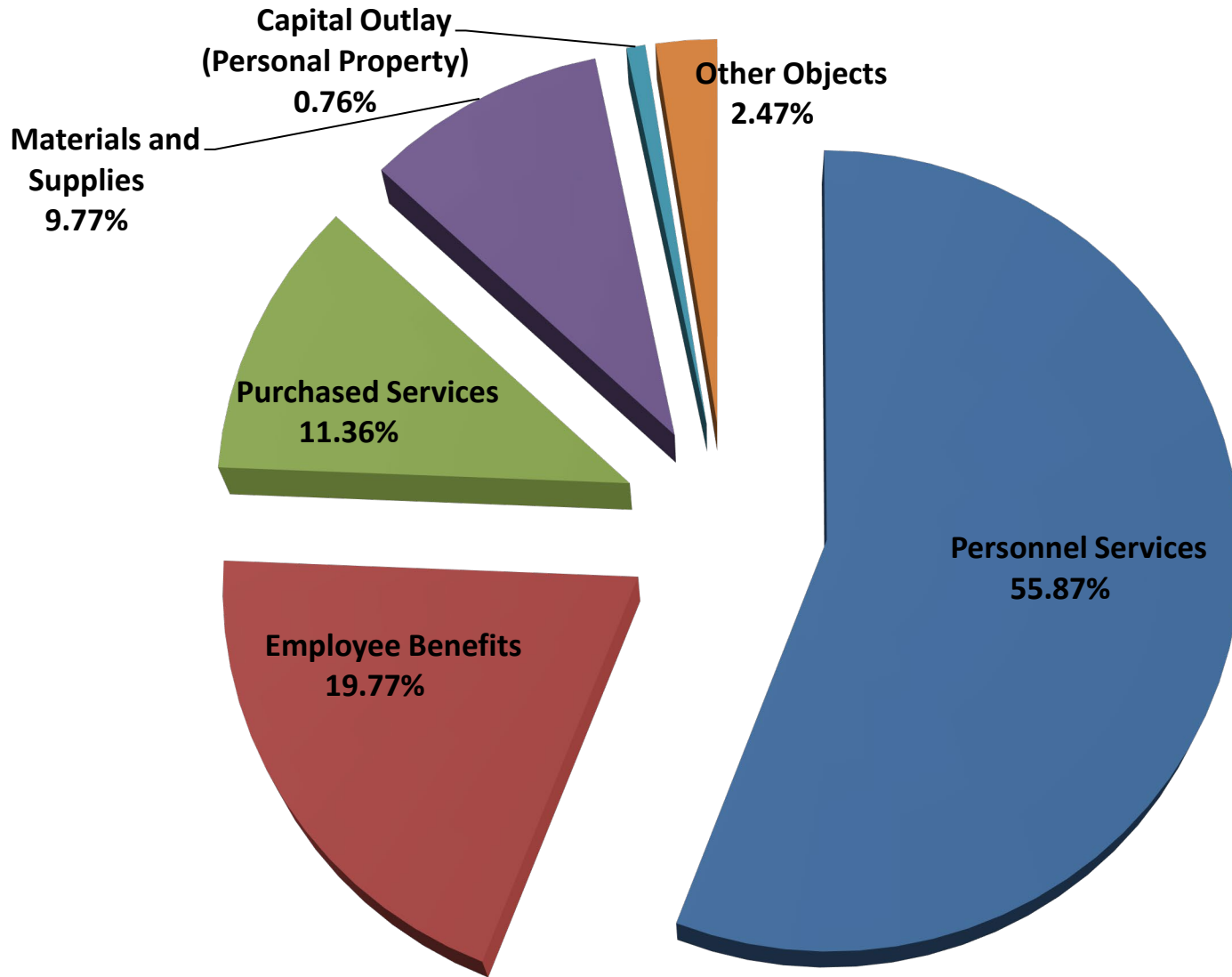
- Total Expenditures and OFU - \$120,896,605
  - \$10.70 million decrease, or -8.13%
- \$7.55M increase in salary & benefits expense
  - New personnel positions
  - 42 positions moved from Federal COVID Relief Funds to General Fund
  - Salary schedule step increases
  - 2% mandated raise
  - Increase to required retirement match percentages
- Other Changes
  - State Advancement & Technology Funds (decrease of -\$13.46M)
  - K-12 Capital Grant Program (decrease of -\$1.53M)
  - Other State Supplemental Allocations (decrease of -\$1.85M)
  - Departmental changes

**GF Expenditures**  
**\$119.11 million**

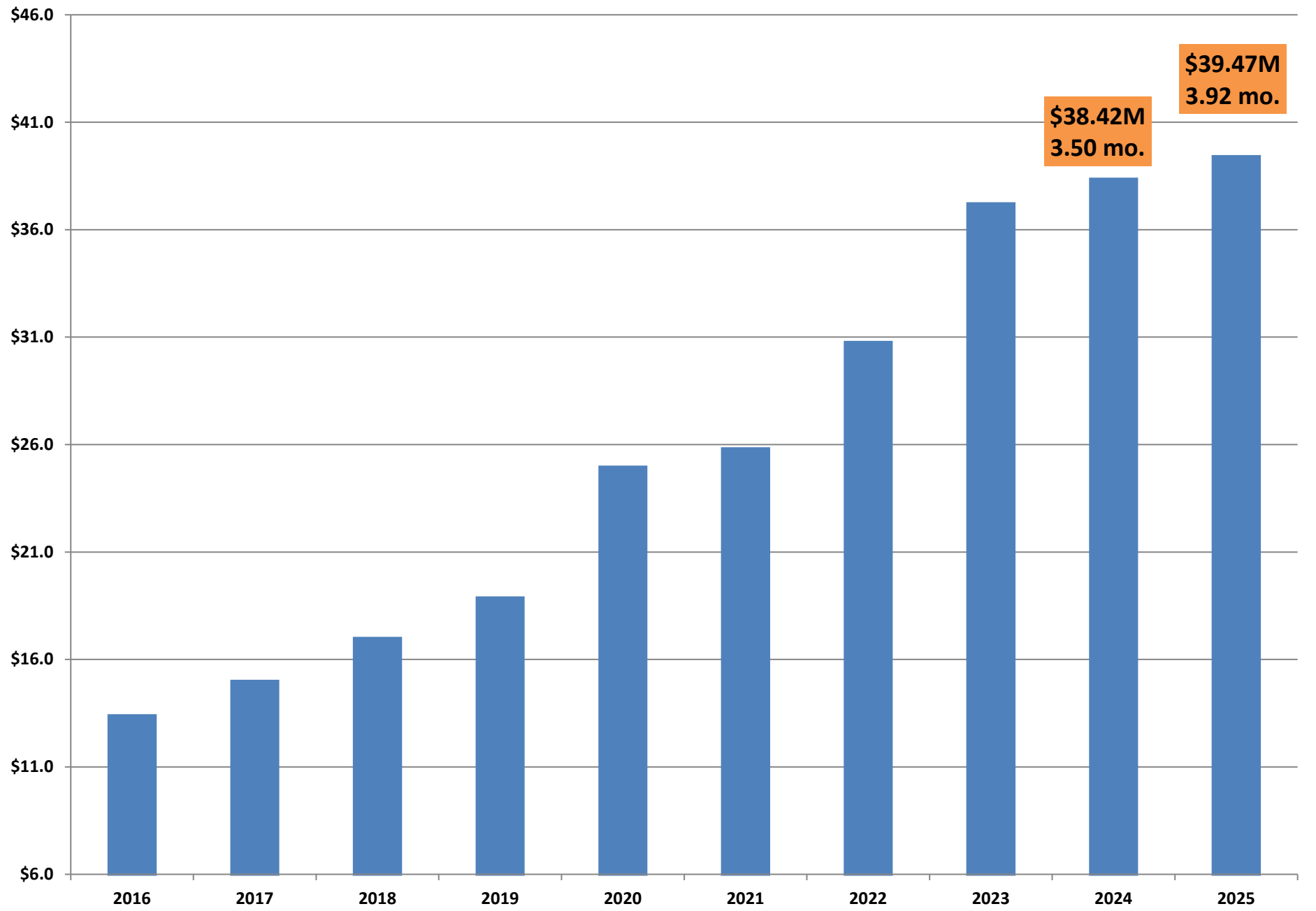


- |   |   |
|---|---|
|  Instructional             |  Instructional Support |
|  Operation and Maintenance |  Auxiliary Services    |
|  General Administration    |  Debt Service          |
|  Other Expenditures        |   |

# GENERAL FUND EXPEDITURES BY TYPE



# 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

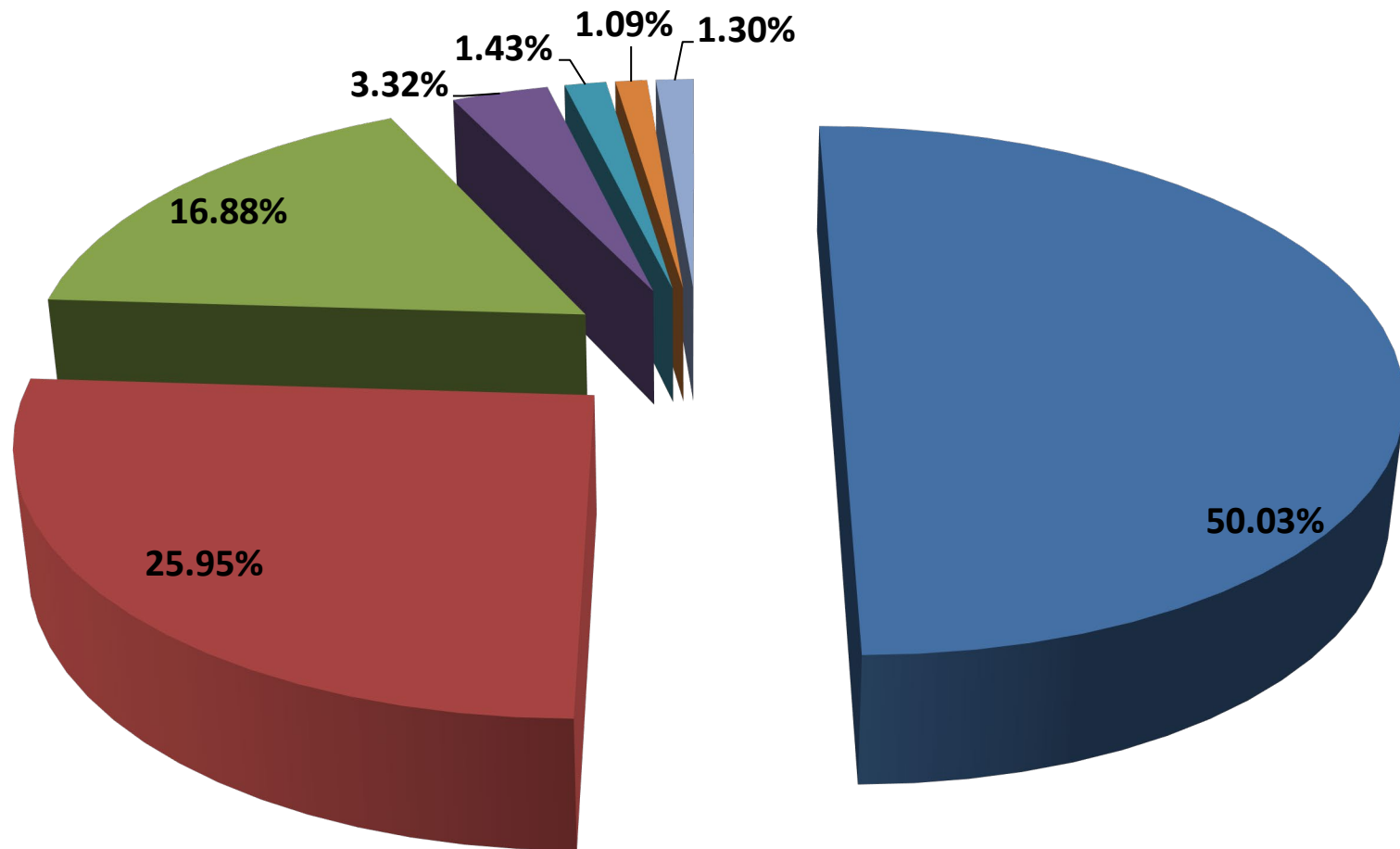
# SPECIAL REVENUE FUND – REVENUES & EXPENDITURES

- Total Revenue & OFS - \$14.32 million
  - 32.34% decrease
- Total Expenditures and OFU - \$13.69 million
  - 31.25% decrease
- Projected Ending fund balance 09/30/25 – \$11,453,449

# SPECIAL REVENUE FUND – FEDERAL REVENUE

IDEA Funding	1,959,251
ESSA Funding	1,715,293
CNP USDA	3,777,000
Vocational Education	<u>98,232</u>
Total Federal Revenue	<u>\$7,549,776</u>

## SRF Federal Revenue



■ USDA Food Nutrition

■ Title I, Part A

■ Title III, English Language Acquisition

■ Vocational Basic Grant

■ IDEA, Part B

■ Title II, Part A - Teacher/Principal Training

■ Title IV, Student Support and Academic Achievement

# 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
- FY 2025 principal and interest payments – \$14,902,332
  - Decrease of \$64K
- Outstanding principal as of 09/30/25:
  - Debt: \$162,555,473
- New debt issuance for Plan 2028

# CAPITAL PROJECTS FUND

- Funding Sources:
  - State PSF Allocation - \$2,577,108 (decrease of \$13,148)
  - State Fleet Renewal - \$788,424 (increase of \$30,324)
  - Local Revenues
  - Bond Allocations
- Unreserved Fund Balance 09/30/25 - \$18,236,326

# 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
  - Dean Road Elementary School – Renovation
  - Wrights Mill Road Elementary School - Renovation
  
- Update Plan 2028

# CAPITAL PROJECTS PLAN

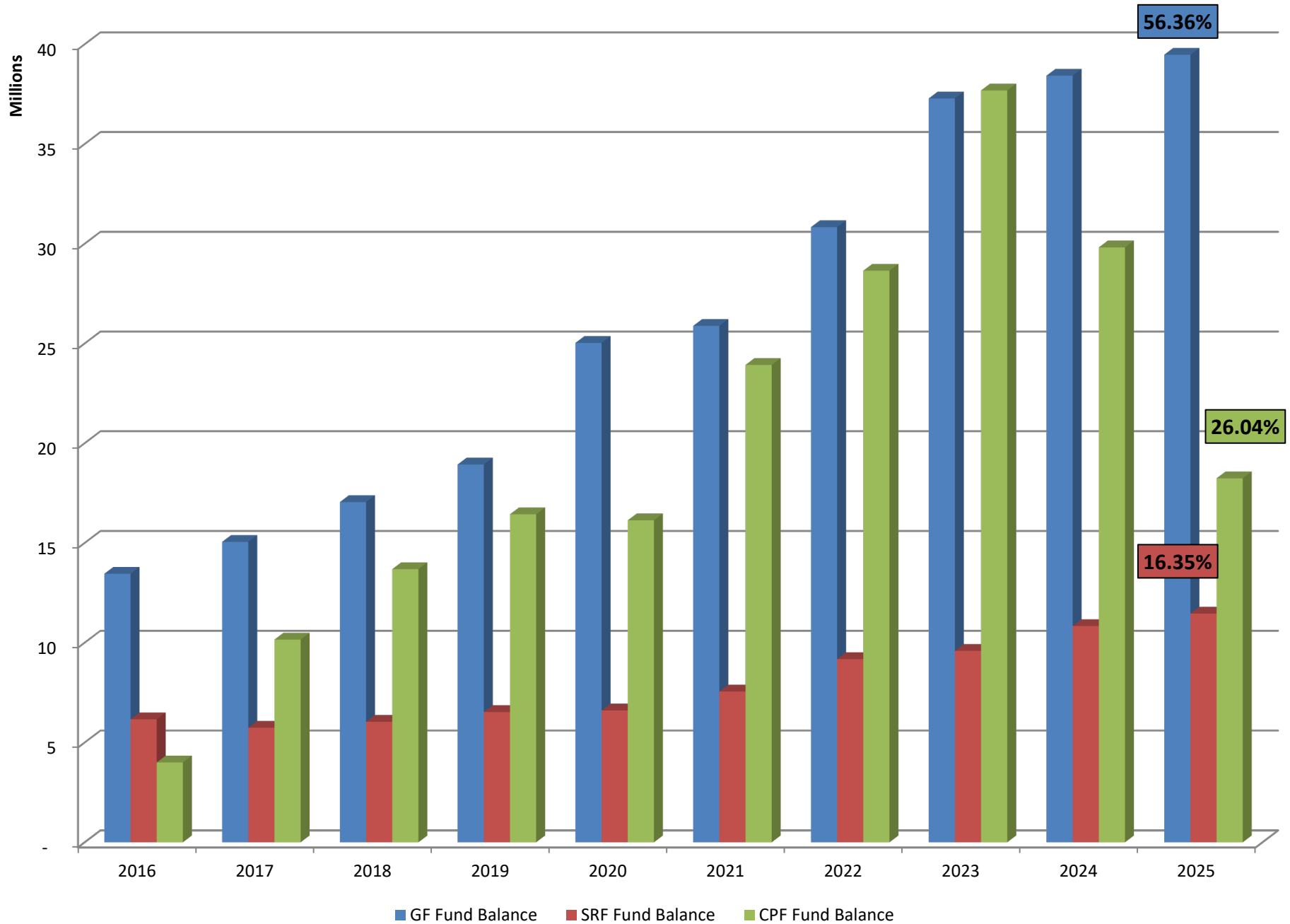
- 5-year Capital Improvement plan updated and submitted to the State annually
- Projects placed in priority order based on:
  - Safety
  - Facility needs
  - Student needs
  - Educational needs

Auburn City Schools							
5-Year Capital Plan							
ACS 2028 Facility Master Plan							
Location	Project Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Fund Source
AHS 2	New High School #2	23,839,600	106,101,200	47,957,400	32,100,000		Local Borrowing
AJHS	New Renovation, Addition and Demolition		613,833	9,867,831	8,119,337		Local Borrowing
DRES	Dean Road Major Renovation			5,467,000	10,153,000		Local Borrowing
WMR	Wright's Mill Road Major Renovation			4,711,000	8,749,000		Local Borrowing
OES	Mechanical Upgrade			2,600,000			Local Borrowing
AEEC	Mechanical Upgrade		3,800,000				Local Borrowing
YES	Mechanical Upgrade				2,600,000		Local Borrowing
	<b>Total Expenditures</b>	<b>23,839,600</b>	<b>110,515,033</b>	<b>70,603,231</b>	<b>62,241,671</b>	<b>-</b>	
ACS 5-Year Capital Improvement Plan							
Location	Project Description	FY 2025	FY 2026	FY 2027	FY 2028	FY 2029	Fund Source
AEEC	Sensor Faucets/Flush Valves	75,000					Fund 14 Local
AEEC	White Boards - Original Building Classrooms			200,000			Fund 14 Local
AEEC	Casework/Counter Top Replacements		500,000				Fund 14 Local
AHS	Building Automation System	250,000					Fund 14 Local
AHS	Auditorium Rig LED Lighting Upgrade	100,000					Fund 14 Local
AHS	Synthetic Turf - Phase 2	1,800,000					Fund 14 Local
AHS	Baseball /Softball Field Synthetic Turf					2,250,000	Fund 14 Local
AHS	Gym Lighting LED retrofit	50,000					Fund 14 Local
AJHS	800 Building LED Lighting Replacement	100,000					Fund 14 Local
AJHS	New Gym repainting/lobby flooring	300,000					Fund 14 Local
AJHS	Front Field Fencing		100,000				Fund 14 Local
AJHS	Bathroom Resin Flooring Renovation	100,000					Fund 14 Local
DRES	LED Lighting	100,000					Fund 14 Local
ESS	Media Bldg, Fine Arts Bldg, 7000 Bldg Carpet Replacment	200,000					Fund 14 Local
DMS	Gym Building Flooring Replacement/Painting	300,000					Fund 14 Local
OES	Replace Playground Fencing	150,000					Fund 14 Local
OES	Casework/Counter Top Replacements		500,000				Fund 14 Local
WMR	LED Lighting	100,000					Fund 14 Local
RES	Sensor Faucets/Flush Valves	75,000					Fund 14 Local
YES	Front Drive Lane Additional	250,000					Fund 14 Local
YES	Casework/Counter Top Replacements		500,000				Fund 14 Local
ACS	Life Cycle Renewal Cost (Example Flooring and Painting)	400,000	400,000	400,000	400,000	400,000	Fund 14 Local
ACS	Land Acquisition - Two 25 acre parcels	1,750,000					Fund 14 Local
DUCK	Master Plan Development		100,000				Fund 14 Local
DUCK	Home Press Box Replacement					500,000	Fund 14 Local
DUCK	Bathroom Flooring			200,000			Fund 14 Local
DUCK	Flush Sensors	50,000					Fund 14 Local
ACS	Resealing and Restriping Various Parking Lots	100,000	100,000	100,000	100,000	100,000	Fund 14 Local
Tran/Mt	Bus Parking Lot Asphalt Repair	200,000					Fund 14 Local
CO	Mechanical Upgrade	300,000					Fund 14 Local
AJHS	New Gym Mechanical Upgrade		500,000				PSF
AJHS	Mechanical Upgrades - Cafeteria/Auditorium Building	700,000					PSF
AJHS	Carpet 9000 Building, Band Room, Auditorium	200,000					PSF
CWES	None						
PICK	Carpet, Interior Paint, LED Lighting	475,000					PSF
ESS	Main Building Mechanical Replacements		500,000				PSF
ESS	Front Drive Paving/Parking	350,000					PSF
CES	New Paint and Carpet				520,334		PSF
WPES	None						
ACS	Classroom FF& E Upgrades	100,000	100,000	100,000	100,000	100,000	PSF
DUCK	Synthetic Turf Replacment		1,000,000				PSF
ACS	Life Cycle Renewal Cost (Example Flooring and Painting)	400,000	400,000	400,000	400,000	400,000	PSF
ACS	Roof Maintenance/Replacement Projects	300,000	500,000	1,500,000	1,000,000	1,000,000	PSF
ACS	ADA Additions to Elementary Playgrounds	125,000	125,000	125,000	125,000	125,000	PSF
ACS	Playground Upgrades	100,000	100,000	100,000	100,000	100,000	PSF
DUCK	Storm Sewer Remediation, Entry, Lighting, Scoreboard Removal	1,700,000					PSF
	<b>Total Fund 14, 6001 and PSF Expenditures</b>	<b>11,200,000</b>	<b>5,425,000</b>	<b>3,125,000</b>	<b>2,745,334</b>	<b>4,975,000</b>	
	<b>Total Combined Expenditures</b>	<b>35,039,600</b>	<b>115,940,033</b>	<b>73,728,231</b>	<b>64,987,005</b>	<b>4,975,000</b>	

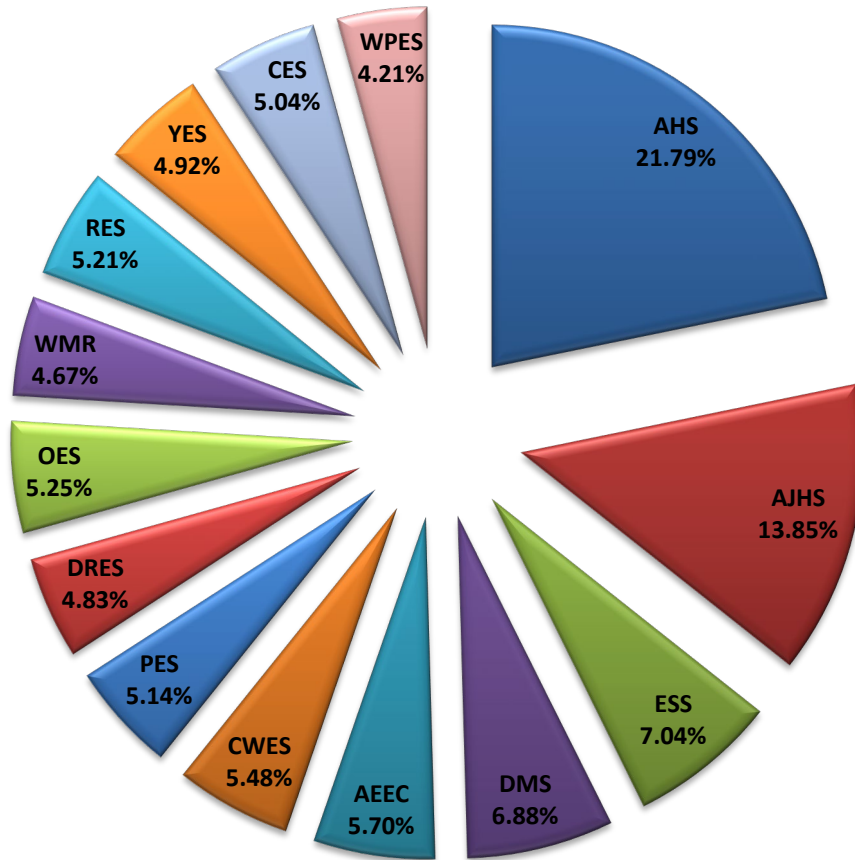
# COMBINED BUDGET

<i>Beginning Fund Balance</i>	<u>79,886,365</u>
Total Revenue	177,643,332
Other Fund Sources	<u>2,665,058</u>
Total Revenue and OFS	<u>180,308,390</u>
Total Expenditures	188,115,673
Other Fund Uses	<u>2,043,436</u>
Total Expenditures and OFU	<u>190,159,109</u>
<i>Ending Fund Balance</i>	<u>70,035,646</u>

# Fund Balance



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



	Total Expenditures	Enrollment
AHS	\$ 20,317,225	2,222
AJHS	\$ 12,914,253	1,485
ESS	\$ 6,563,825	729
DMS	\$ 6,411,090	717
AEEC	\$ 5,312,302	518
CWES	\$ 5,105,612	434
PES	\$ 4,790,925	462
DRES	\$ 4,500,921	381
OES	\$ 4,897,492	518
WMR	\$ 4,358,356	387
RES	\$ 4,853,987	420
YES	\$ 4,584,189	391
CES	\$ 4,696,064	451
WPES	\$ 3,929,341	342
	<b>\$ 93,235,582</b>	<b>9,457</b>

# 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