



HOOVER
CITY SCHOOLS

2017 Budget Hearing

BUDGET PROCESS

- The budgeting process begins in the preceding Spring with school and department staff meetings.
- Each principal meets with a team of district administrators to collaboratively determine staffing for the upcoming school year.
- Staffing is generally completed by mid-April, accordingly approximately **82%** of the General Fund budget is determined at this time.
- Principals and Department Heads submit a budget for non-payroll expenditures for their respective areas of responsibility.
- Budgets for Federal Programs are completed during the summer as funding information becomes available.

BUDGET PROCESS

The budgeting process is designed to develop for the school system a tool to plan for the use of financial resources that will best serve the needs of the current student body.

FY17 GENERAL INFORMATION

School	Projected Enrollment	Administrators & Teachers
Hoover High School	2922	225.54
Spain Park High School	1654	125.84
Berry Middle School	1132	85.66
Bumpus Middle School	847	61.85
Simmons Middle School	802	66.62
Brock's Gap Intermediate School	777	59.87
Bluff Park Elementary	637	50.50
Deer Valley Elementary	921	65.35
Green Valley Elementary	446	42.51
Greystone Elementary	525	43.57
Gwin Elementary	523	46.11
Riverchase Elementary	689	51.09
Rocky Ridge Elementary	581	52.13
Shades Mountain Elementary	309	29.65
South Shades Crest Elementary	655	47.59
Trace Crossings	496	50.62
Totals	13,916	1,104.50

Number of Local
Units: 201.27

HOOVER CITY BOARD OF EDUCATION
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2017

Restricted Funds

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	FIDUCIARY EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	69,108,198.00	0.00	2,000,000.00	3,363,379.00	0.00	74,471,577.00
FEDERAL REVENUES	0.00	6,538,344.92	0.00	0.00	0.00	6,538,344.92
LOCAL REVENUES	72,899,831.00	9,358,107.10	0.00	1,426,453.00	2,559,826.44	86,244,217.54
OTHER REVENUES	175,000.00	255,037.60	0.00	0.00	0.00	430,037.60
TOTAL REVENUES	142,183,029.00	16,151,489.62	2,000,000.00	4,789,832.00	2,559,826.44	167,684,177.06
EXPENDITURES:						
INSTRUCTIONAL SERVICES	85,099,208.33	6,011,250.41	0.00	0.00	489,631.70	91,600,090.44
INSTRUCTIONAL SUPPORT SERVICES	21,789,752.15	1,636,955.44	0.00	0.00	538,812.40	23,965,519.99
OPERATIONS & MAINTENANCE	18,050,846.06	295,245.67	0.00	237,000.00	7,000.00	18,590,091.73
AUXILIARY SERVICES	5,646,452.69	8,893,046.54	0.00	523,324.00	54,700.00	15,117,523.23
GENERAL ADMINISTRATIVE SERVICES	3,324,870.56	68,342.86	0.00	0.00	100.00	3,393,313.42
CAPITAL OUTLAY	0.00	0.00	0.00	2,889,602.00	0.00	2,889,602.00
DEBT SERVICES	0.00	0.00	10,799,350.00	0.00	0.00	10,799,350.00
OTHER EXPENDITURES	701,121.30	2,074,876.30	0.00	0.00	770,415.34	3,546,412.94
TOTAL EXPENDITURES	134,612,251.09	18,979,717.22	10,799,350.00	3,649,926.00	1,860,659.44	169,901,903.75
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,236,072.25	3,638,956.74	0.00	0.00	51,800.00	4,926,828.99
OTHER FUND USES	3,869,237.54	626,498.66	0.00	0.00	95,490.00	4,591,226.20
TOTAL OTHER FUND SOURCES (USES)	(2,633,165.29)	3,012,458.08	0.00	0.00	(43,690.00)	335,602.79
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	4,937,612.62	184,230.48	(8,799,350.00)	1,139,906.00	655,477.00	(1,882,123.90)
BEGINNING FUND BALANCE - OCT 1	68,564,184.55	7,915,680.32	9,421,065.97	5,115,785.14	1,891,236.61	92,907,952.59
ENDING FUND BALANCE - SEP 30	73,501,797.17	8,099,910.80	621,715.97	6,255,691.14	2,546,713.61	91,025,828.69

BREAKDOWN OF BUDGET

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPTIAL PROJECTS	EXPENDABLE TRUST	TOTAL
REVENUES	\$142,183,029	\$16,151,490	\$2,000,000	\$4,789,832	\$2,559,826	\$167,684,177
EXPENDITURES	\$134,612,251	\$18,979,717	\$10,799,350	\$3,649,926	\$1,860,659	\$169,901,904
OTHER FUND SOURCES OR (USES)	(\$2,633,165)	\$3,012,458	\$0	\$0	(\$43,690)	335,603
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES	\$4,937,613	\$184,231	(\$8,799,350)	\$1,139,906	\$655,477	(\$1,882,124)

2017 FUND BALANCE

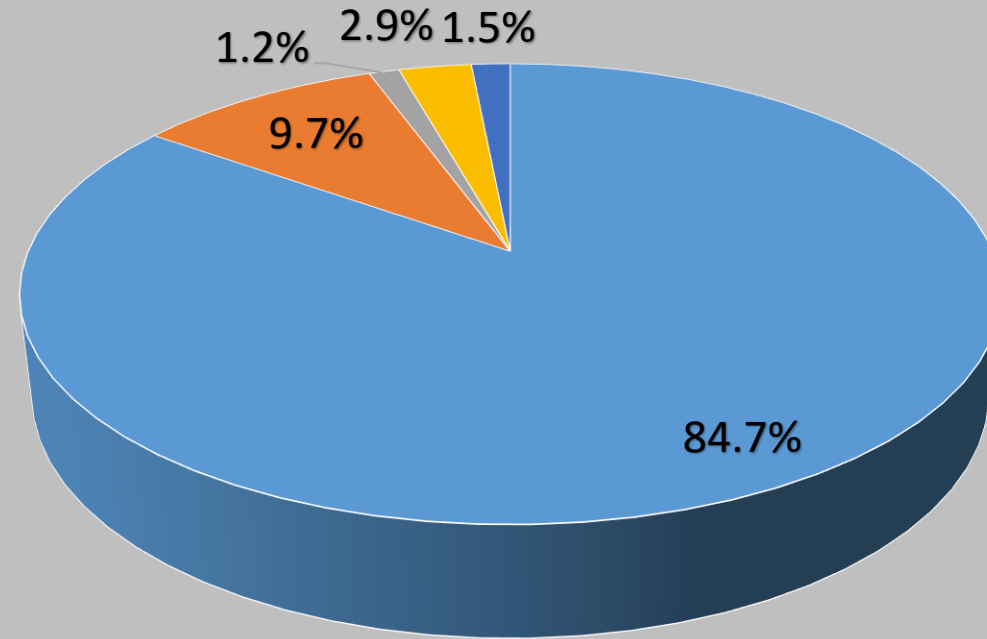
(INCLUDES *PROJECTED* FUND BALANCE FROM *2016 BUDGET*)

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL
<i>PROJECTED</i> ENDING FUND BALANCE OCTOBER 1, 2016	\$68,564,185	\$7,915,680	\$9,421,066	\$5,115,785	\$1,891,237	\$92,907,953
<i>PROPOSED</i> ENDING FUND BALANCE SEPTEMBER 30, 2017	\$73,501,797	\$8,099,911	\$621,716	\$6,255,691	\$2,546,714	\$91,025,829

Total Budgeted Revenues 2017

General Fund	\$142,183,029
Special Revenue Fund	\$16,151,489
Debt Service Fund	\$2,000,000
Capital Projects Fund	\$4,789,832
Fiduciary Expendable Trust Fund	\$2,559,826
Total	\$167,684,177

2017 REVENUES



■ General Fund

■ Special Revenue

■ Debt Service

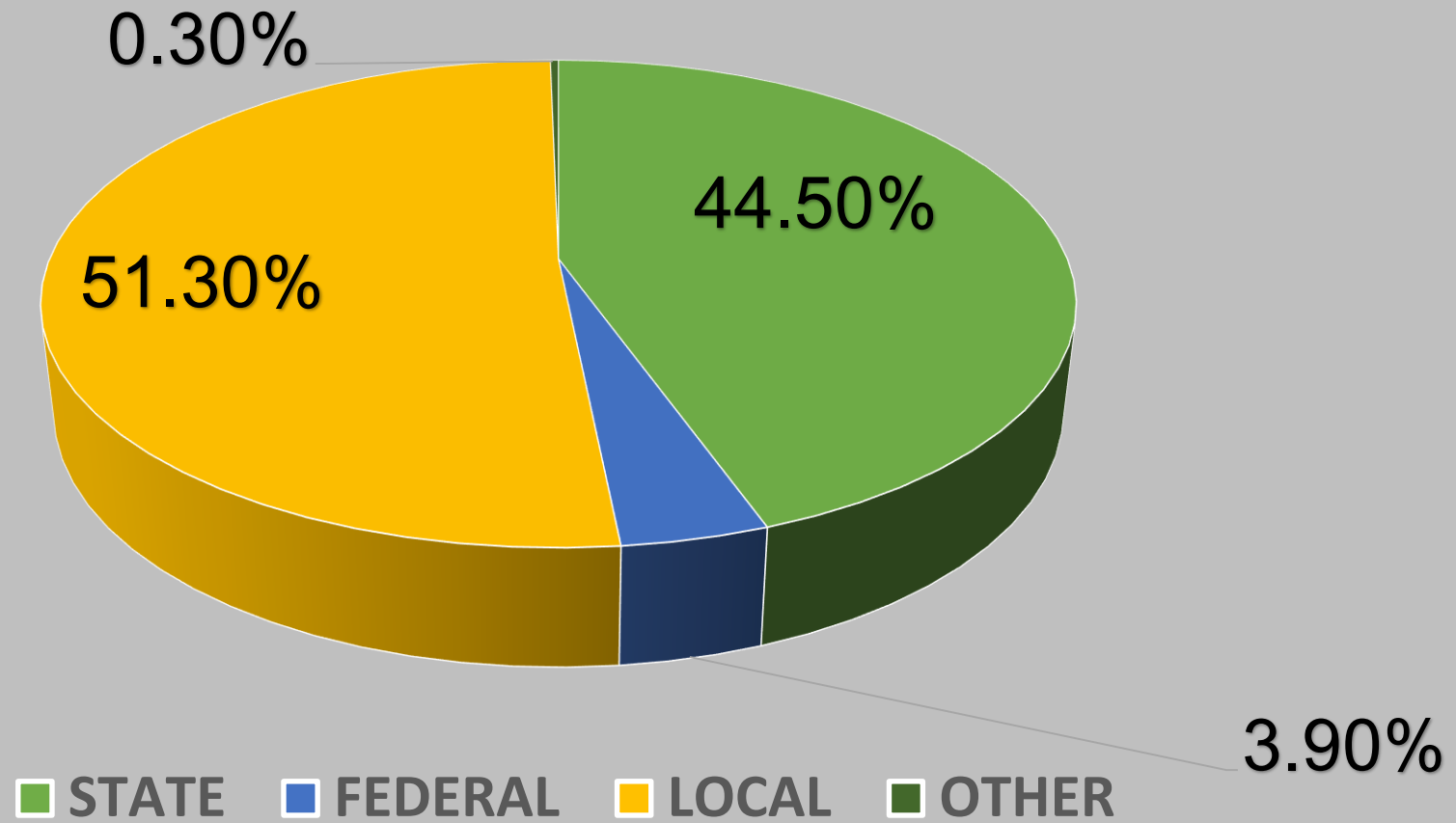
■ Capital Projects

■ Fiduciary Expendable Trust

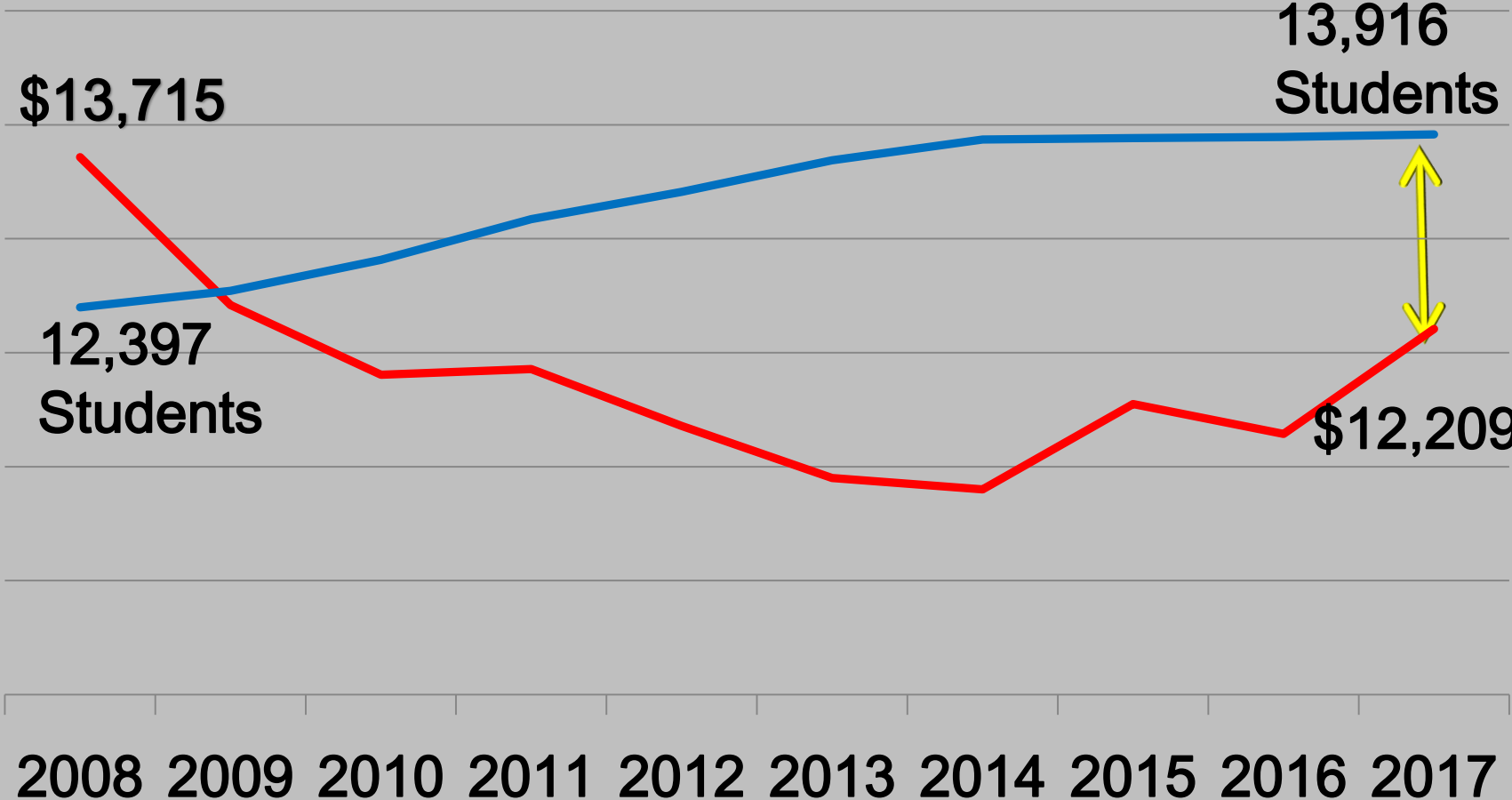
2017 REVENUES BY SOURCE

State	\$74,471,577
Federal	\$6,538,345
Local	\$86,244,218
Other	\$430,038
Total	\$167,684,177

2017 REVENUES BY SOURCE



Revenue/Enrollment



State Department of Education LEA Allocation

	FY 2017	FY2016	Change
System ADM	13,845.65	13,892.40	-46.75
Foundation Program Units			
Teachers	788.23	782.86	5.37
Principals	16.00	16.00	0.00
Assistant Principals	20.50	20.50	0.00
Counselors	23.50	23.50	0.00
Librarians	19.00	19.00	0.00
Career Tech Coach	1.25	1.25	0.00
Total Units	868.48	863.11	5.37

LEA Allocation

Foundation Program (State and Local Funds)	FY 2017		FY 2016	Change
Salaries	\$43,633,742		\$42,057,877	1,575,865
Fringe Benefits	17,335,105		16,732,927	602,178
Other Current Expense (\$16,281/unit)	14,782,706	(\$16,281/unit)	14,052,289	730,417
Classroom Instruction Support				
Student Materials (\$405/unit)	352,130	(\$373.78/unit)	322,617	29,513
Technology (\$163.79/unit)	147,070	(\$63.79/unit)	55,056	92,014
Library Enhancement (\$21.26/unit)	18,465	(\$21.26/unit)	18,352	113
Prof. Development (\$63.79/unit)	55,397	(\$63.79/unit)	55,056	341
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$54.07/adm)	748,677	(\$52.71/adm)	732,300	16,377
Total Foundation Program	77,073,22		74,026,474	3,046,818
Local Funds (10 Mills)	15,305,440	(10 Mills)	15,151,760	153,680
Total Foundation Funds	71,125,543		67,864,449	3,261,094

Highlights of State Funding

Fund Source	FY 2017	FY 2016	Change
School Nurses	\$480,886	\$464,856	16,030
Technology Coordinator	\$35,411	\$34,300	1,111
Transportation Operations	\$5,215,755	\$4,891,323	324,432
Transportation-Fleet Renewal	\$523,324	\$555,267	-31,943
Capital Purchase	\$2,840,055	\$2,827,189	12,866
At Risk	\$216,381	\$169,311	47,070
Career Tech Operations & Maint.	\$45,879	\$47,489	-1,610
Total State Funds	\$9,357,691	\$8,989,735	\$367,956

Major Program Revenues Within General Fund

Foundation (State & Local Match)	\$ 77,073,292
Local	58,895,464
Transportation Operations	5,215,755
ARI (Alabama Reading Initiative)	508,500
State Nurse Program	480,886
At Risk	216,381
National Board Certified Teachers	700,000

General Fund Local Revenues

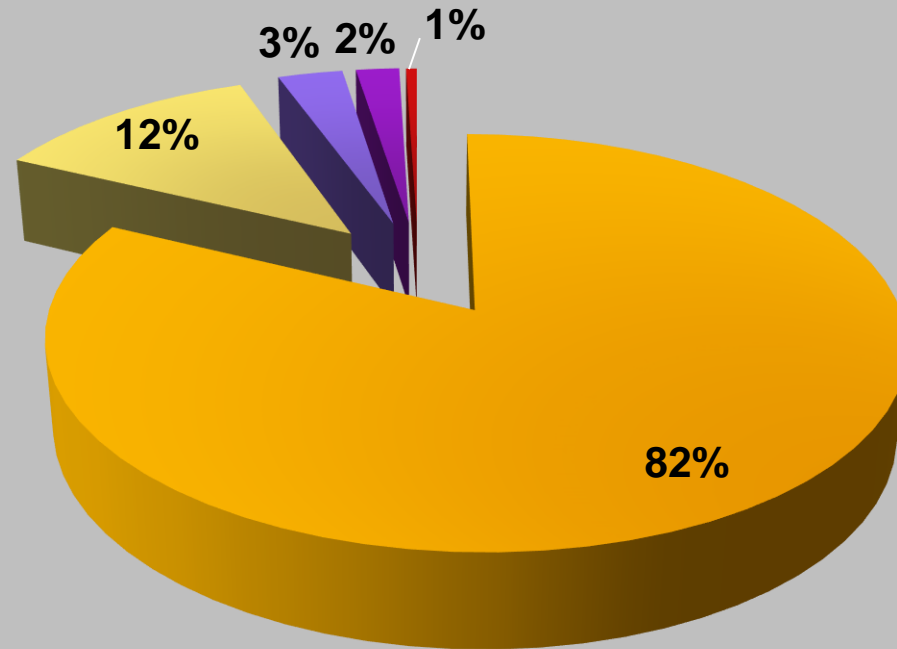
Jefferson County (Total 22.1 Mills)	20,266,394
Shelby County (Total 22 Mills)	8,623,742
Hoover City (24 Mills)	38,707,569
Medicaid Reimbursement	300,000
E-Rate Reimbursement	240,000
Interest Revenue	100,000
City Council & Front Door Fees	2,400,000

Proposed General Fund Budget

2017 Expenditures	
Instruction/Instructional Support	\$106,888,961
Operations/Maintenance	\$18,050,846
Transportation	\$5,646,452
Administrative	\$3,324,871
Other	\$ 701,121
Total	\$ 134,612,251

Salaries & Fringes = 82% of Budgeted Expenditures

Proposed General Fund Budget 2017 Expenditures



■ Instruction ■ Operations ■ Transportation ■ Administrative ■ Other

Instructional Units

- Regular Teacher Units 857.00
- Special Education Units 83.69
- Support Units 89.00

Major Budget Items	
Salaries & Fringes (Includes Supplements)	\$115,709,086
Materials & Supplies / Textbooks	5,015,498
Purchased Services	13,247,351

Operations and Maintenance

Total Expenditures = \$18,050,846

- Maintenance Employees 35.00
- Custodial Employees 97.00

Major Budget Items	
Salaries & Fringes	\$6,647,621
Utilities	5,689,634
Maintenance Supplies & Equipment	2,216,881
Maintenance Purchased Services	3,275,956

Transportation Total Expenditures = \$5,645,068

- Director - 1.0
- Secretary/Clerk – 3.0
- Bus Drivers – 103.0
- Special Education Bus Drivers/ Aides – 41.00
- Shop Mechanics/Workers – 9
- Funded \$6,382/Bus (only those buses < 10 yrs. old)

Major Budget Items	
Salaries & Fringes	\$5,029,989
Fuel/Oil	348,289
Parts, Supplies & Equipment	213,578

2017 SUPPLEMENTS

Athletic	\$1,313,744
Non-Athletic (Includes those paid by local school, board pay, temporary or contractual employees, deferred compensation)	\$1,012,581
National Board (140 Teachers)	\$700,000

General Administrative Expenditures = \$3,314,871

MAJOR BUDGET ITEMS	
Board of Education Services	\$417,000
Executive Administrative Services	746,572
Business Support Services	965,669
System-Wide Support Services	725,095

Special Revenue Funds

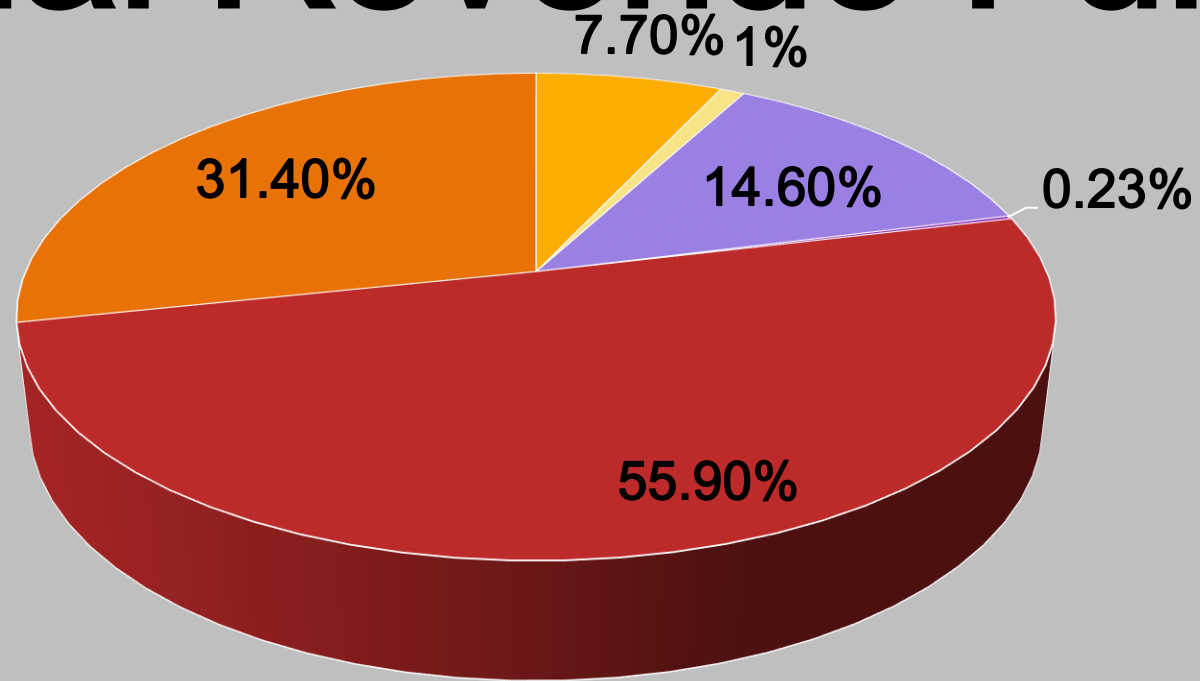
Special revenue funds included in the budget are comprised of federal funds that have specific guidelines and limitations on the expenditure of these funds.

Local school public funds are also included in this group.

Special Revenue

Title I, Part A	\$ 1,239,962
Title II, Part A (Teacher & Principal Training)	141,016
Title III, ELL	108,684
IDEA-B	2,352,819
Preschool, Part B	37,733
CNP	6,561,210
Local School Public Accounts	3,797,397
Career Tech Perkins Grant	112,669
After-School Program	1,800,000
Total	\$16,151,490

Special Revenue Funds



■ Title I

■ Title II

■ IDEA-B

■ Preschool

■ CNP

■ Local School Public

MAJOR FEDERAL PROGRAM EXPENDITURES

Title I = \$1,239,962

Salaries and Fringes	\$ 1,118,433
Purchased Services	31,516
Materials & Supplies	78,013

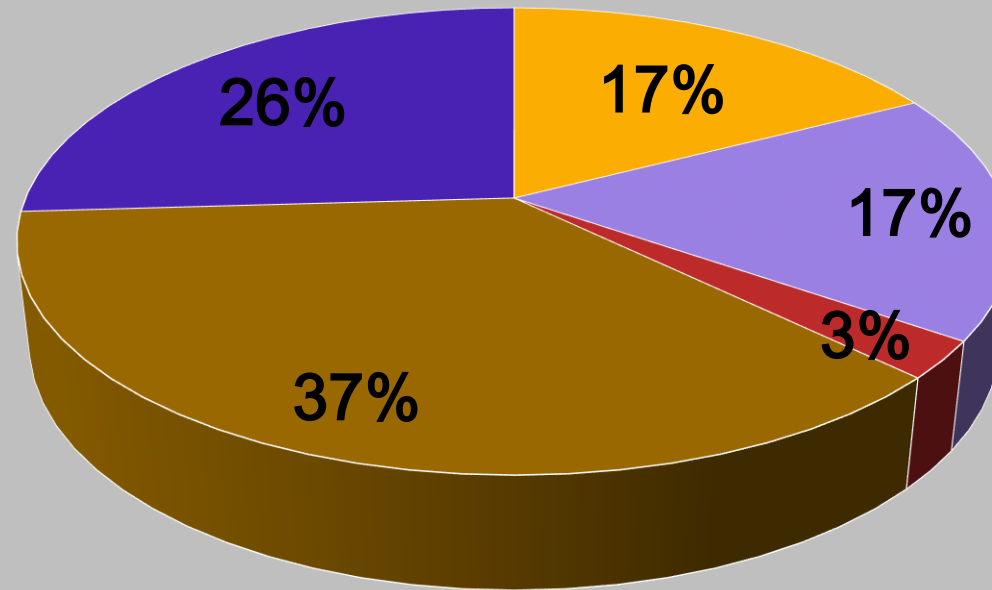
IDEA-B = Special Education \$2,352,819

Salaries and Fringes	\$ 2,208,440
Purchased Services	111,602
Materials & Supplies	32,777

Child Nutrition Program

Revenues	
USDA Programs	
Lunch	\$1,715,418
Breakfast	502,524
Commodities	326,907
Food Service Income	\$4,016,361
	Total
	\$6,561,210
Other CNP Revenue Sources	
Transfers from General Fund (Pass-Thru)	\$2,551,799

Child Nutrition Program REVENUES



USDA Lunch

USDA Breakfast

USDA Commodities

Sales

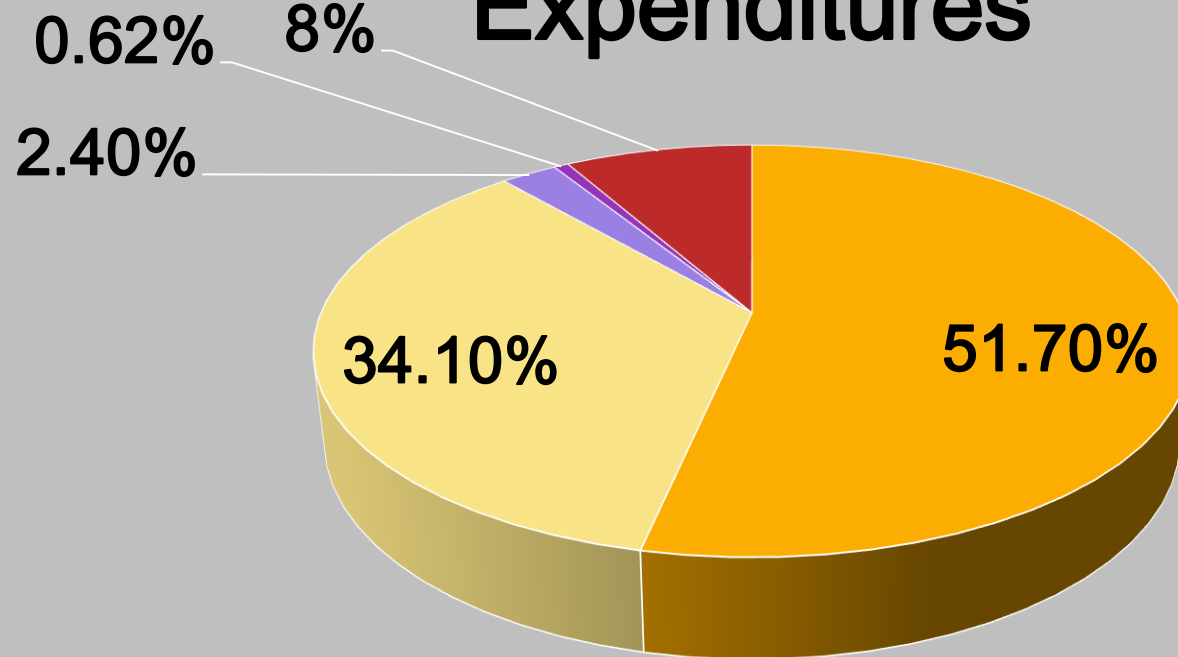
Child Nutrition Program

Expenditures = \$8,546,818

MAJOR BUDGET ITEMS	
Labor	\$4,422,472
Food	2,910,178
Supplies	204,917
Purchased Services	52,948
Indirect Cost	681,891

Child Nutrition Program

Expenditures



■ Labor

■ Food

■ Supplies

■ Purchased Services

■ Indirect Cost

2017 Debt

Debt	FY17 Payments	Principal	Interest	Balance
2005 Capital Outlay Tax Anticipation Warrant	\$482,350	\$0.00	\$482,350	\$14,615,000
Refunded Bonds 2010	\$7,960,200	\$3,215,000	\$4,745,200	\$105,840,000
Refunded Bonds 2012	\$2,349,800	\$0.00	\$2,349,800	\$51,915,000
TOTAL	\$10,792,350	\$3,215,000	\$7,577,350	\$172,370,000

Capital Projects Fund

Revenues	
State Capital Outlay	\$ 2,840,055
Local Capital Outlay Match	1,426,453
Fleet Renewal	523,324

Capital Projects Plan

HVAC Software Upgrades	\$1,000,000
HVAC Replacements	\$500,000
Hoover High Kitchen Heat Pumps (2)	\$20,000
Rocky Ridge Roof (Office plus Adjoining Classroom)	\$126,234
Simmons Roof (Upper Gym)	\$138,278
Brock's Gap Chiller Control System	\$125,000
Brock's Gap Chillers	\$800,000
Interior/Exterior Painting	\$200,000
TOTAL	\$2,909,512



HOOVER
CITY SCHOOLS

2017 Budget Hearing