

2018 Budget Hearing



HOOVER
CITY SCHOOLS

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.

The annual budget is determined using an analytical, strategic estimate of projected expenditures.

FY18 GENERAL INFORMATION

School	Projected Enrollment	Administrators & Teachers
Hoover High School	2,889	229.42
Spain Park High School	1,624	128.62
Berry Middle School	1,181	86.96
Bumpus Middle School	833	63.85
Simmons Middle School	827	64.62
Brock's Gap Intermediate School	809	61.77
Bluff Park Elementary	656	53.09
Deer Valley Elementary	967	68.35
Green Valley Elementary	486	49.27
Greystone Elementary	507	44.57
Gwin Elementary	556	46.12
Riverchase Elementary	682	52.09
Rocky Ridge Elementary	563	51.13
Shades Mountain Elementary	314	28.25
South Shades Crest Elementary	629	50.09
Trace Crossings	414	51.22
Totals	13,947	1129.42

Number of Local Units:
217

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, 2018

Restricted Funds

EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GENERAL	GOVERNMENTAL			FIDUCIARY	TOTAL (Memo Only)
		SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	68,533,798.00	0.00	0.00	3,391,547.00	0.00	71,925,345.00
FEDERAL REVENUES	2,000.00	6,896,827.40	0.00	0.00	0.00	6,898,827.40
LOCAL REVENUES	71,308,917.00	9,236,111.00	11,848,306.50	0.00	2,590,840.00	94,984,174.50
OTHER REVENUES	383,000.00	196,000.00	0.00	0.00	0.00	579,000.00
TOTAL REVENUES	140,227,715.00	16,328,938.40	11,848,306.50	3,391,547.00	2,590,840.00	174,387,346.90
EXPENDITURES:						
INSTRUCTIONAL SERVICES	85,159,757.06	6,102,274.41	0.00	0.00	464,022.60	91,726,054.07
INSTRUCTIONAL SUPPORT SERVICES	22,764,728.87	1,871,188.71	0.00	0.00	499,550.05	25,135,467.63
OPERATIONS & MAINTENANCE	16,400,467.59	285,075.79	0.00	551,546.00	3,000.00	17,240,089.38
AUXILIARY SERVICES	6,885,059.14	9,169,613.57	0.00	475,768.00	111,230.00	16,641,670.71
GENERAL ADMINISTRATIVE SERVICES	3,511,190.91	53,764.88	0.00	0.00	300.00	3,565,255.79
CAPITAL OUTLAY	0.00	0.00	0.00	2,364,233.00	0.00	2,364,233.00
DEBT SERVICES	0.00	0.00	11,848,306.50	0.00	0.00	11,848,306.50
OTHER EXPENDITURES	676,652.68	1,841,616.20	0.00	0.00	818,858.35	3,337,127.23
TOTAL EXPENDITURES	135,397,856.25	19,323,533.56	11,848,306.50	3,391,547.00	1,896,961.00	171,858,204.31
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	874,069.00	5,617,214.45	0.00	0.00	20,000.00	6,511,283.45
OTHER FUND USES	4,238,199.62	1,352,823.83	0.00	0.00	65,770.00	5,656,793.45
TOTAL OTHER FUND SOURCES (USES)	(3,364,130.62)	4,264,390.62	0.00	0.00	(45,770.00)	854,490.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,465,728.13	1,269,795.46	0.00	0.00	648,109.00	3,383,632.59
BEGINNING FUND BALANCE - OCT 1	78,758,866.51	7,790,704.57	689,567.54	4,610,085.57	1,593,257.00	93,442,481.19
ENDING FUND BALANCE - SEP 30	80,224,594.64	9,060,500.03	689,567.54	4,610,085.57	2,241,366.00	96,826,113.78

BREAKDOWN OF BUDGET

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPTIAL PROJECTS	EXPENDABLE TRUST	TOTAL
REVENUES	\$140,227,715	\$16,328,938	\$11,848,306	\$3,391,547	\$2,590,840	\$174,387,346
EXPENDITURES	\$135,397,856	\$19,323,533	\$11,848,306	\$3,391,547	\$1,896,961	\$171,858,204
OTHER FUND SOURCES OR (USES)	(\$3,364,130)	\$4,264,391	\$0	\$0	(\$45,770)	854,490
EXCESS REVENUES & SOURCES OVER (UNDER) EXPENDITURES	\$1,465,728	\$1,269,795	\$0.00	\$0.00	\$648,109	\$3,383,632

2018 FUND BALANCE

(INCLUDES *PROJECTED* FUND BALANCE FROM *2017 BUDGET AMENDMENT*)

	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL
<i>PROJECTED</i> ENDING FUND BALANCE OCTOBER 1, 2017 (per most recent Budget Amendment)	\$78,758,866	\$7,790,704	\$689,567	\$4,610,085	\$1,593,257	\$93,442,481
<i>PROPOSED</i> ENDING FUND BALANCE SEPTEMBER 30, 2018	\$80,224,594	\$9,060,500	\$689,567	\$4,610,085	\$2,241,366	\$96,826,113

COMPARISON TO 2017 ORIGINAL BUDGET

(FIRST ORIGINAL BUDGET IN OVER 13 YEARS PROJECTED TO REFLECT A POSITIVE BALANCE)

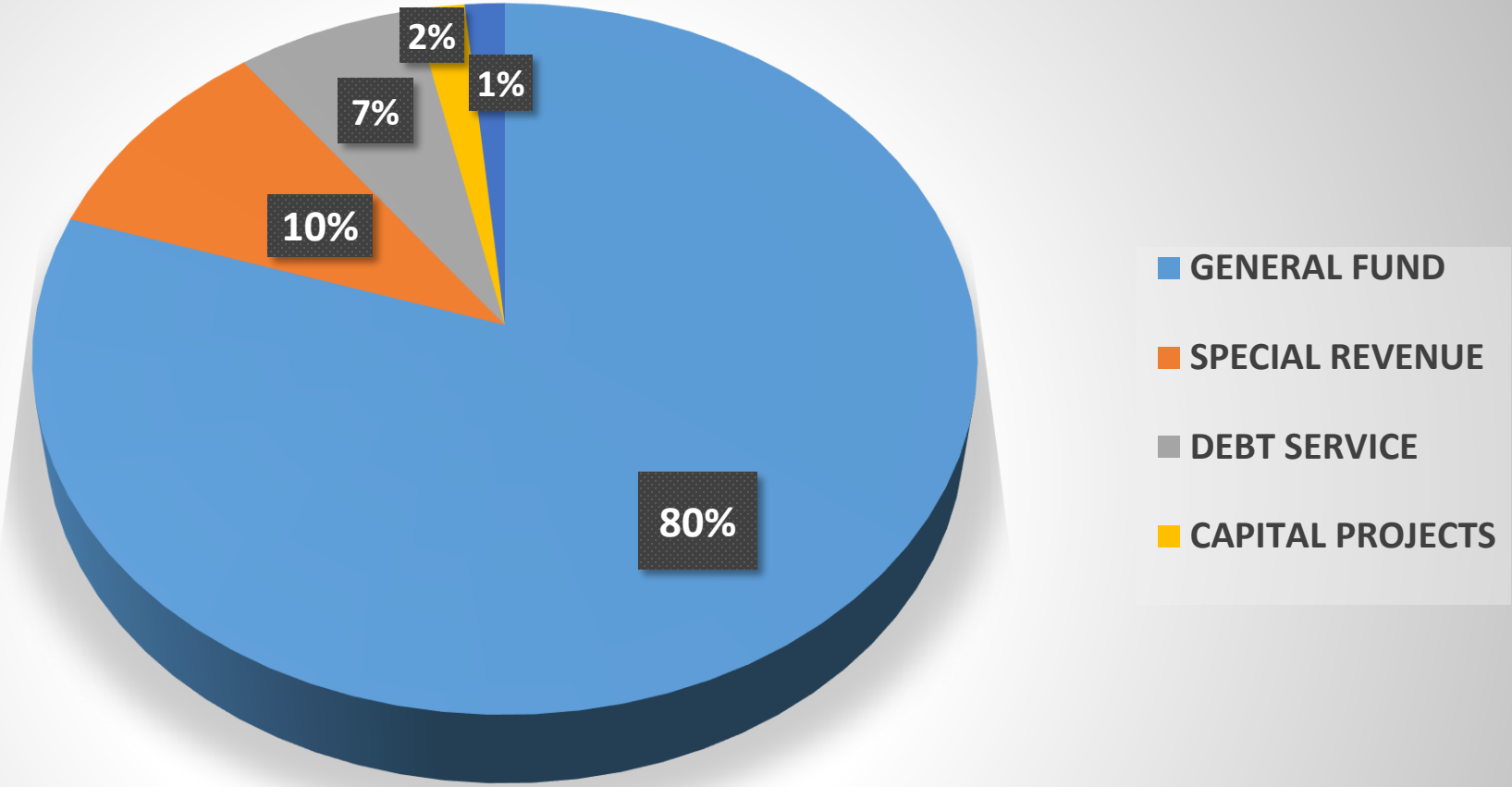
	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL
REVENUES OVER (UNDER) EXPENDITURES SEPTEMBER 30, 2017(<i>per last year's original Budget</i>)	(\$1,813,056)	\$145,195	(\$607,590)	(\$286,547)	\$655,477	(\$1,906,522)
PROPOSED REVENUES OVER (UNDER) EXPENDITURES SEPTEMBER 30, 2018	\$1,465,728	\$1,269,795	\$0.00	\$0.00	\$648,109	\$3,383,632

Total Budgeted Revenues

2018

General Fund	\$140,227,715
Special Revenue Fund	\$16,328,938
Debt Service Fund	\$11,848,307
Capital Projects Fund	\$3,391,547
Fiduciary Expendable Trust Fund	\$2,590,840
Total	\$174,387,347

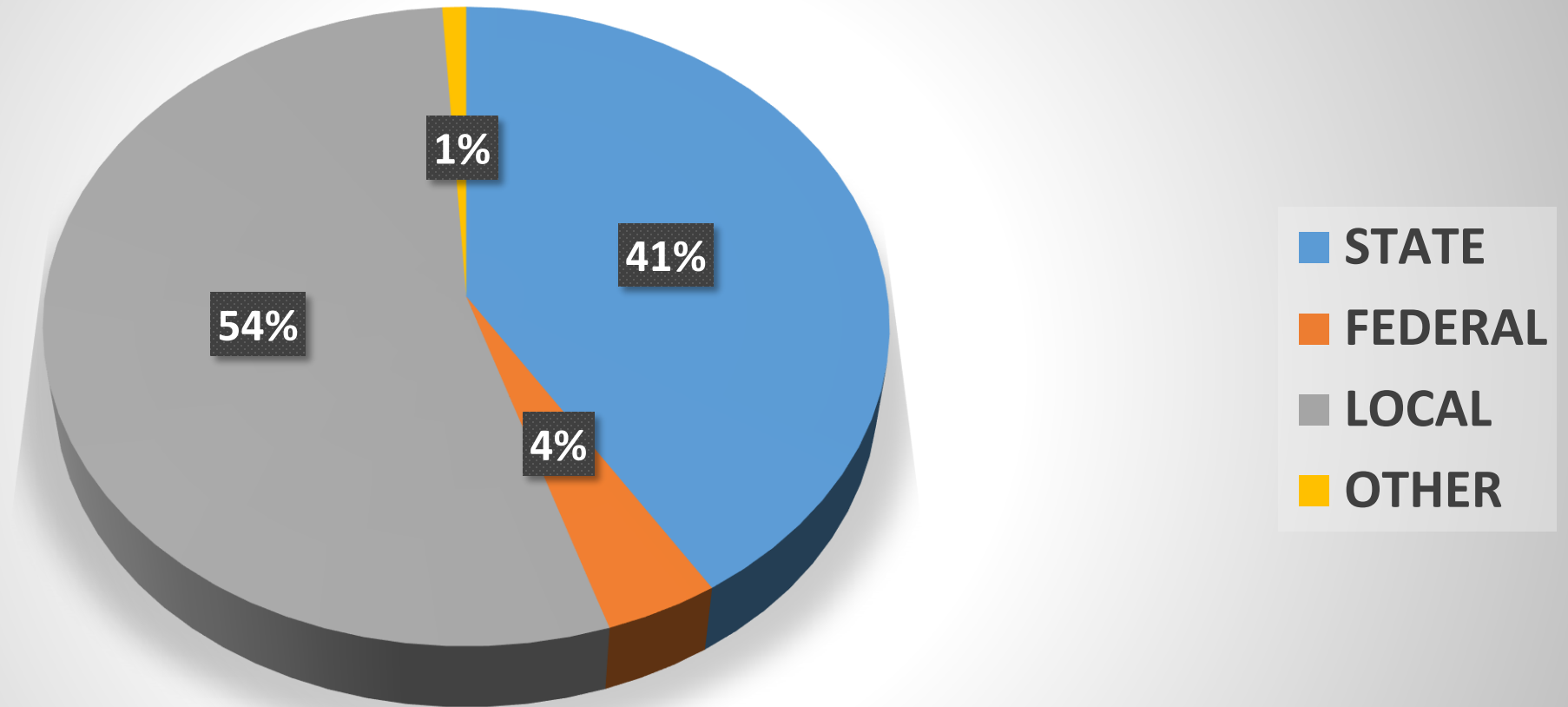
2018 REVENUES



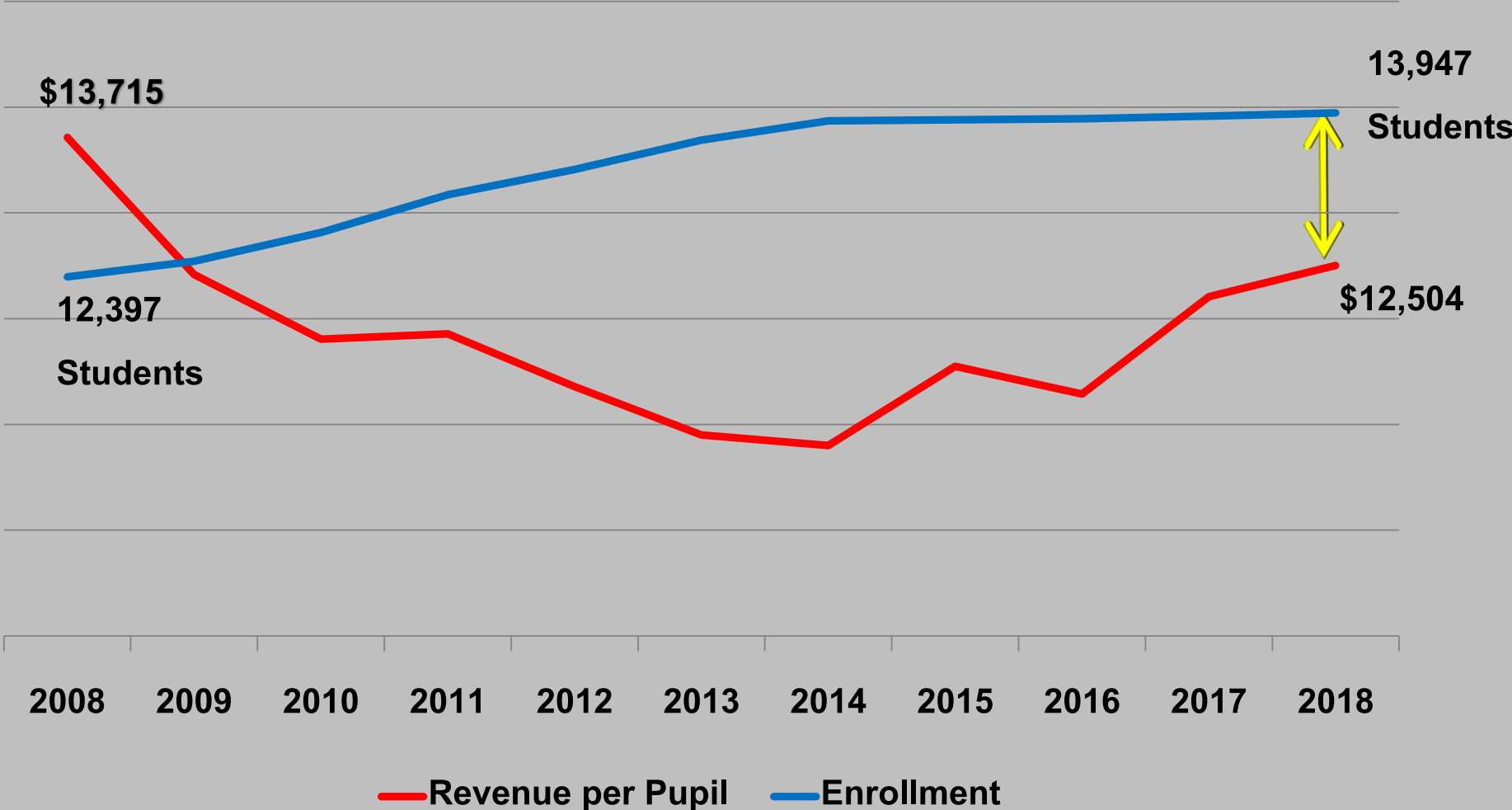
2018 REVENUES BY SOURCE

State	\$71,925,345
Federal	\$6,898,827
Local	\$94,984,175
Other	\$579,000
Total	\$174,387,347

2018 REVENUES BY SOURCE



Revenue/Enrollment



State Department of Education

LEA Allocation

	FY 2018	FY 2017	Change
System ADM	13,872.40	13,845.65	26.75
Foundation Program Units			
Teachers	792.62	788.23	4.39
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	872.87	868.48	5.37

LEA Allocation

Foundation Program (State and Local Funds)	FY 2018		FY 2017	Change
Salaries	\$43,670,972		\$43,633,742	37,230
Fringe Benefits	17,486,901		17,335,105	151,796
Other Current Expense (\$16,281/unit)	15,303,621	(\$17,021/unit)	14,782,706	520,915
Classroom Instruction Support				
Student Materials (\$421.51/unit)	367,927	(\$405/unit)	352,130	15,797
Technology (\$211.51/unit)	184,624	(\$163.79/unit)	147,070	92,014
Library Enhancement (\$31.44/unit)	26,570	(\$21.26/unit)	18,465	8,105
Prof. Development (\$77.55/unit)	67,691	(\$63.79/unit)	55,397	12,294
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$54.51/adm)	756,292	(\$54.07/adm)	748,677	7,615
Total Foundation Program	77,864,598		77,017,895	791,306
Local Funds (10 Mills)	16,356,310	(10 Mills)	15,305,440	1,050,870
Total Foundation Funds	77,864,598		71,125,543	3,261,094

Highlights of State Funding

Fund Source	FY 2018	FY 2017	Change
School Nurses	\$482,118	\$480,886	1,232
Technology Coordinator	\$42,711	\$35,411	7,300
Transportation Operations	\$4,908,978	\$5,215,755	-306,777
Transportation-Fleet Renewal	\$475,768	\$523,324	-47,556
Capital Purchase	\$2,915,779	\$2,840,055	75,724
At Risk	\$215,968	\$216,381	-413
Career Tech Operations & Maint.	\$43,518	\$45,879	-2,361
Total State Funds	\$9,084,840	\$9,357,691	-\$272,851

Major Program Revenues

Within General Fund

Foundation (State & Local Match)	\$ 77,864,598
Local	56,038,676
Transportation Operations	4,908,978
ARI (Alabama Reading Initiative)	507,483
State Nurse Program	482,118
At Risk	215,968
National Board Certified Teachers	700,000

General Fund Local Revenues

Jefferson County (Total 22.1 Mills)	10,200,042
Shelby County (Total 22 Mills)	5,782,053
Hoover City (24 Mills)	42,996,788
Medicaid Reimbursement	400,000
E-Rate Reimbursement	240,000
Interest Revenue	350,000
City Council & Front Door Fees	5,000,000
County Sales Tax	1,500,000

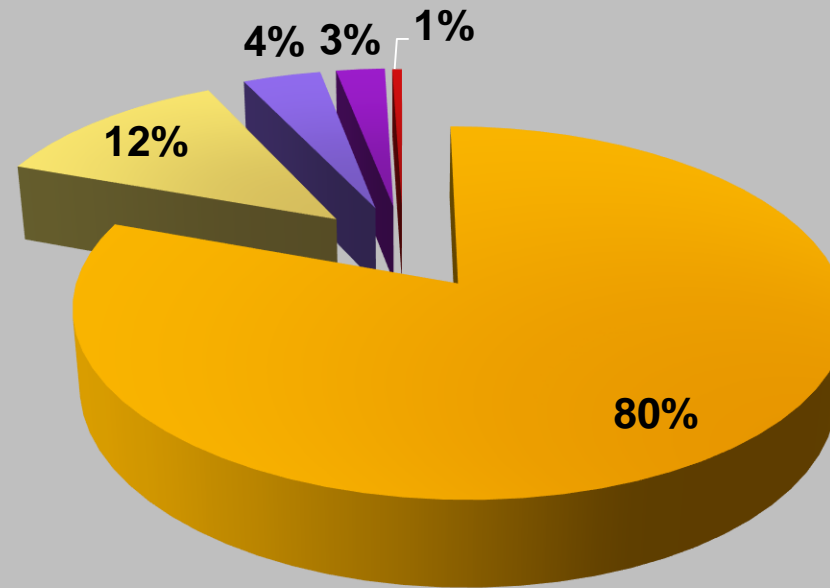
Proposed General Fund Budget

2018 Expenditures	
Instruction/Instructional Support	\$107,924,486
Operations/Maintenance	\$16,400,468
Transportation	\$6,885,059
Administrative	\$3,511,191
Other	\$ 676,652
Total	\$ 135,397,856

Salaries & Fringes = 82% of Budgeted Expenditures

Proposed General Fund Budget 2018

Expenditures



■ Instruction ■ Operations ■ Transportation ■ Administrative ■ Other

Instructional/Instructional Support

Total Expenditures - \$107,924,486

- Regular Teacher Units 878.13
- Special Education Units 90.09
- Support Units 185.17

Major Instructional Budget Items	
Salaries & Fringes (Includes Supplements)	\$101,488,049
Materials & Supplies / Textbooks	3,927,404
Purchased Services	3,731,750

Operations and Maintenance

Total Expenditures = \$16,400,468

- Maintenance Employees 39.00
- Custodial Employees 93.00

Major Budget Items	
Salaries & Fringes	\$6,619,195
Utilities	5,012,731
Maintenance Supplies & Equipment	1,557,423
Maintenance Purchased Services	2,541,650

Transportation Total

Expenditures = \$6,885,059

- Director - 1.0
- Secretary/Clerk – 3.0
- Bus Drivers – 113.0
- Special Education Bus Drivers/ Aides – 42.00
- Shop Mechanics/Workers – 13
- Funded \$6,344/Bus (only those buses < 10 yrs. old)

Major Budget Items	
Salaries & Fringes	\$5,894,762
Fuel/Oil	310,622
Parts, Supplies & Equipment	512,000

2018 SUPPLEMENTS

Athletic	\$1,431,344
Non-Athletic (Includes those paid by local school, board pay, temporary or contractual employees, deferred compensation)	\$858,394
National Board (140 Teachers)	\$700,000
Total	\$2,989,738

General Administrative

Expenditures = \$3,511,191

MAJOR BUDGET ITEMS	
Board of Education Services (Attorney Fees, General Board Travel, Assoc. Dues/Fees, Insurance)	\$360,000
Executive Administrative Services (Superintendent, Asst. Supt., Receptionist, Supt. Asst, Travel, PD, Office Supplies, Dues/Fees)	801,113
Business Support Services (Finance Salaries, Auditing, Accounting Software, Office Supplies, Travel, Assoc. Dues/Fees, Insurance)	1,122,269
System-Wide Support Services (IT, Human Resources, Public Relations, Software, Travel, Assoc. Dues/Fees)	921,348

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.

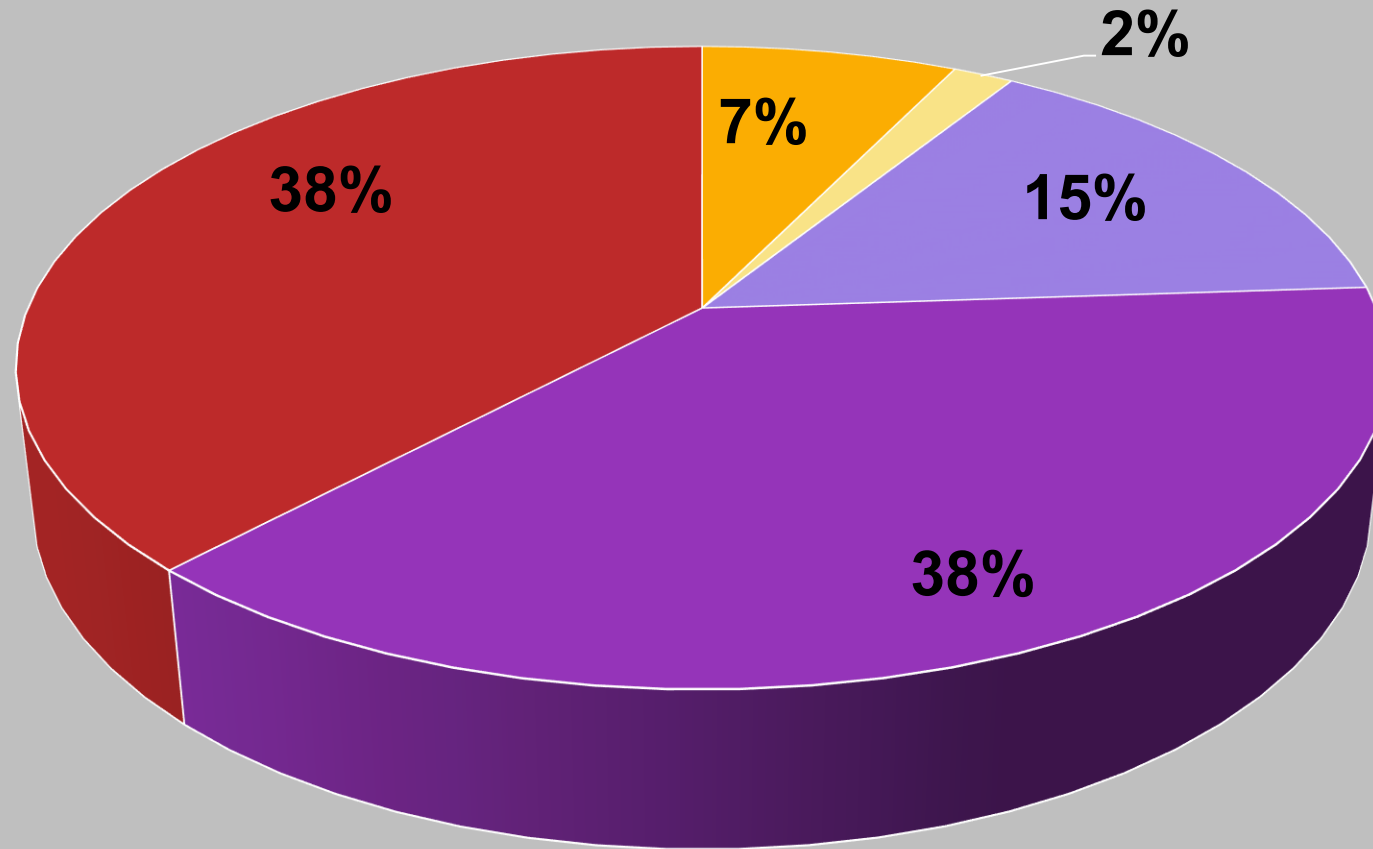
Local school public funds are also included in this group.

Special Revenue (Restricted) Funds

Major Revenue Sources

Title I, Part A	\$ 1,178,011
Title II, Part A (Teacher & Principal Training)	282,518
Title III, ELL	80,750
IDEA-B	2,454,691
Preschool, Part B	29,969
CNP	6,561,790
Local School Public Accounts	6,730,189
Career Tech Perkins Grant	105,447
After-School Program	1,800,000

Special Revenue Funds



 Title I  Title II  IDEA-B  CNP  Local School Public

MAJOR FEDERAL PROGRAM EXPENDITURES

Title I = \$1,178,011

Salaries and Fringes	\$ 1,131,397
Purchased Services	12,834
Materials & Supplies	33,780

IDEA-B = Special Education \$2,454,691

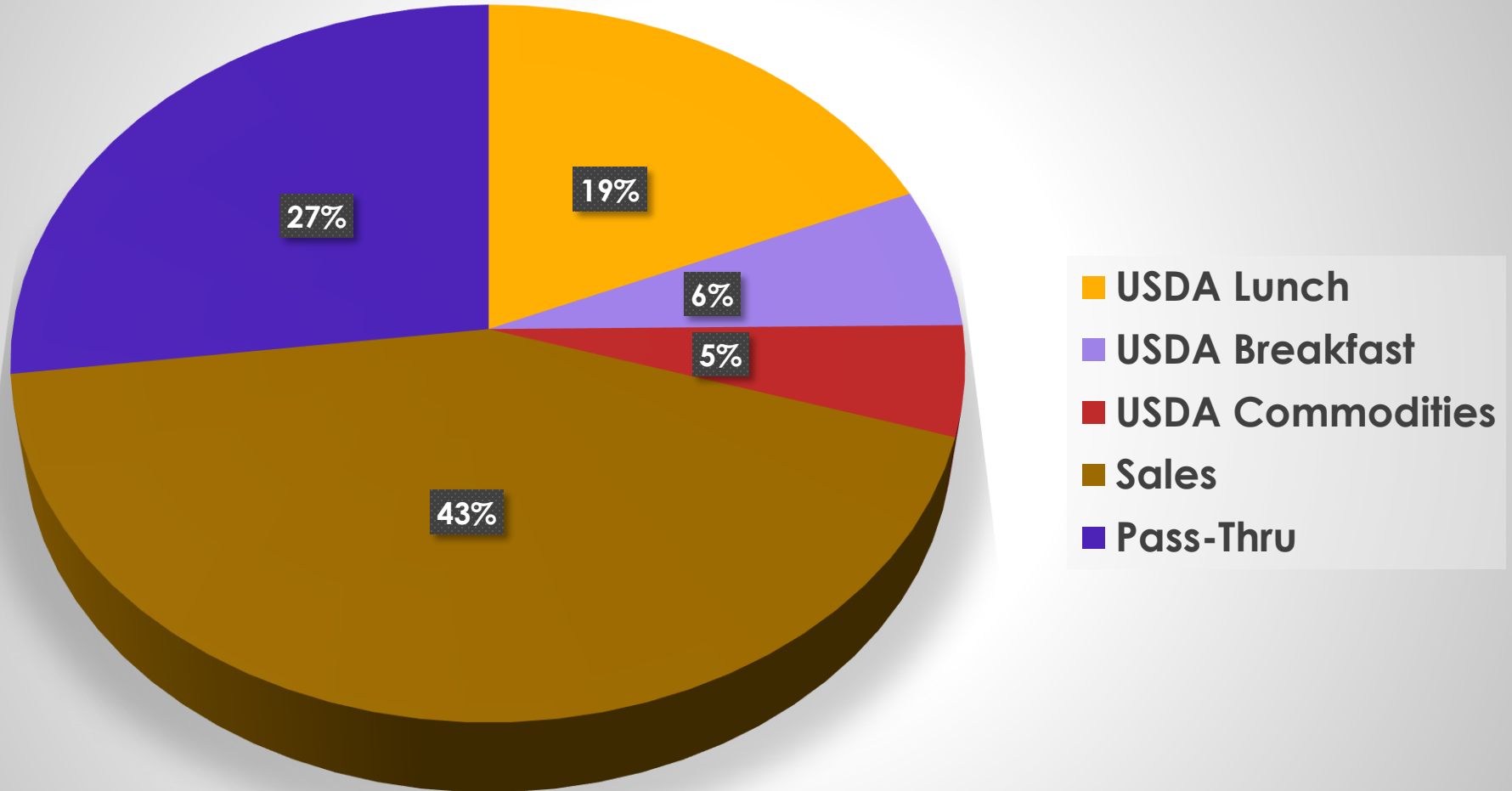
Salaries and Fringes	\$ 2,344,493
Purchased Services	27,500
Materials & Supplies	82,698

Child Nutrition Program

Revenues	
USDA Programs	
Lunch	\$1,720,704
Breakfast	584,001
Commodities	460,736
Food Service Income	\$4,013,288
Total	\$6,778,729
Other CNP Revenue Sources	
Transfers from General Fund (Pass-Thru)	\$2,505,849

Child Nutrition Program

REVENUES



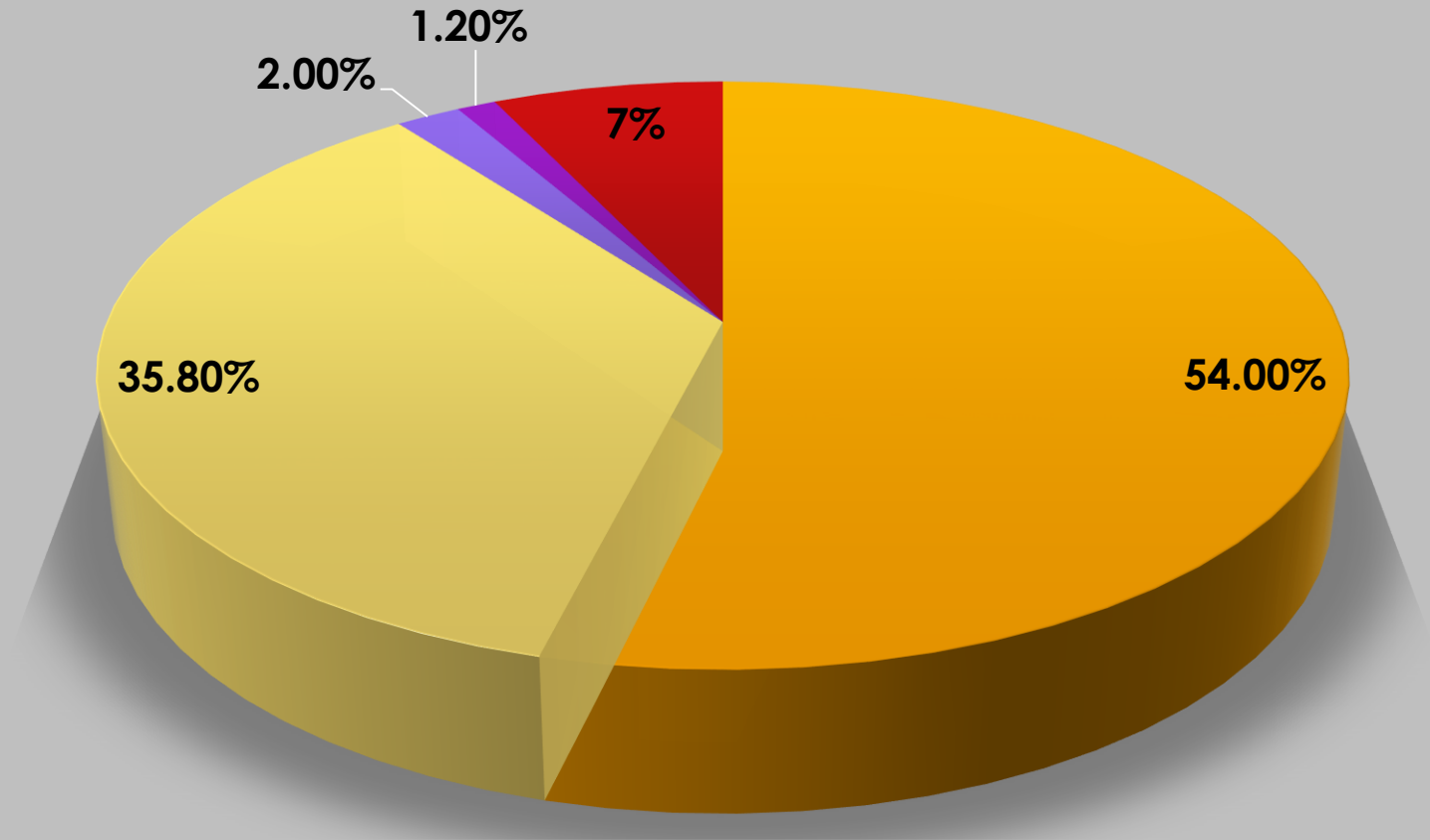
Child Nutrition Program

Expenditures = \$8,878,548

<i>MAJOR BUDGET ITEMS</i>	
Labor	\$4,401,797
Food	3,178,000
Supplies	157,000
Purchased Services	70,775
Indirect Cost	633,926

Child Nutrition Program

Expenditures



■ Labor ■ Food ■ Supplies ■ Purchased Services ■ Indirect Cost

2018 Debt

Debt	FY18 Payments	Principal	Interest	Balance
Refunded 2005 Capital Outlay Tax Anticipation Warrant	\$383,381.50	\$40,000.00	\$343,381.50	\$14,845,000
Refunded Bonds 2010	\$4,664,825	\$0.00	\$4,664,825	\$105,840,000
Refunded Bonds 2012	\$6,794,100	\$4,535,000	\$2,259,100	\$47,380,000
TOTAL	\$11,842,306.50	\$4,575,000	\$7,267,306.50	\$168,065,000

Capital Projects Fund

Revenues	
State Capital Outlay (Includes Local Match)	\$ 2,915,779
Local Capital Outlay Match	1,421,743
Fleet Renewal	475,768

Capital Projects Plan

Hoover High Partial Roof Replacement	\$1,314,233
Hoover High Door Replacements	\$17,000
Gwin Foundation	\$150,000
Bluff Park Cooling Tower	\$150,000
District Wide Paving	\$750,000
Hoover High Kitchen Heat Pumps	\$20,000
District Wide HVAC Replacements	\$314,546
Interior/Exterior Painting	\$200,000
TOTAL	\$2,915,779

2018 Budget Hearing



HOOVER
CITY SCHOOLS