



FY 2020 Proposed Budget

Dr. Lisa Herring, Superintendent Crystal Billingsley-Briggs, Interim CSFO

Table of Contents	Page
Mission and Vision Statement	3
The Budget Process	4 - 5
General Fund Proposed Budget FY 2020	6 - 9
General Fund Revenues	10- 39
General Fund Expenditures	40- 77
Special Revenues Budget FY 2020	78- 81
Capital Projects Fund Budget FY 2020	82 - 88
Fiduciary Funds Budget FY 2020	89 - 90
All Fund Types Combined Budget FY 2020	91 - 93
Supplemental Information - ALSDE	Immediately Following
Certified Salary Schedule – Effective October 1, 2020	Immediately Following
Classified Salary Schedule – Effective October 1, 2020	Immediately Following
Supplemental Salary Schedule – Effective October 1, 2020	Immediately Following

Our Mission

The mission of the Birmingham City Schools is to guide all students to achieve excellence in a safe, secure, and nurturing environment.



Our Vision

Birmingham City Schools will be a recognized leader in public education, meeting the needs of a diverse student population prepared to succeed in a global society.

The Budget Process

- February and March 2019 *District level team* met with *each Principal individually* to go over staffing projections for the FY 2019 school year.
- June to August 2019, budget meetings were held with **each department heads** to discuss departmental needs.
- June to August 2019, budget requests were submitted to Finance Office.
- July, **completion of department requests**, account numbers edited, and adjustments were made as needed.
- August, revenue projections were finalized.
- August, salaries and benefits file and operations file were completed and uploaded into financial software.
- August, budget reviews and edit checks completed by Finance team.
- August, budget presentation was completed and reviewed by the Superintendent.
- August, finalized salary schedules and held meet and confer with unions.
- August and September, budget hearings will be held and subsequent Board approval requested.
- September, budget submission will be sent to the ALSDE.

Budget Public Hearing Dates for FY 2020

August 27,2019 - 1st Public Hearing

September 10, 2019 – 2nd Public Hearing

September 10, 2019 – Budget Vote – During Regularly Scheduled Board Meeting

September 16, 2019 – Date Due to Alabama State Department of Education

GENERAL FUND PROPOSED BUDGET



The General Fund accounts for all financial resources of the school system except those required to be accounted for in another fund type.

The primary operating functions of a local school system are performed in the general fund.

Highlights of Items Included in the Proposed Budget for FY 2020

- 4% ALSDE mandated across the board raise for all staff.
- Step salary increases where applicable.
- Increased janitorial supplies by \$2 per ADM.
- \$6.2 million in ETF funds used for security enhancements, deferred maintenance, and computer refreshes.
- Hourly rate increase from \$8.25 per hour to \$9 per hour for classified substitutes.
- Addition of Two Translator positions to support district needs.

Budget Considerations

Considerations	Strategy to Address Issue
Declining Average Daily Membership	 Strategic Plan action steps around chronic absenteeism. Enhanced communications to parents around absenteeism. Improved efforts to monitor attendance on daily basis.
Continued need to address deferred maintenance issues.	 Board approved work to access facility needs. Staff augmentation for three years to help with staffing and professional development of maintenance staff.
Continued need to address technology needs and refreshes.	1. Technology assessment of needs.
In good position with a balanced operating budget but must always be alert to factors that could reduce revenues.	 Monitor state for any changes on the horizons that could negatively affect revenues. Monitor economy for any changes that could negatively affect ad valorum taxes. Adjust expenditures quickly to offset any reductions in revenues.



What are the Major Revenue and Other Sources of Funds Available to Finance the General Fund Expenditures?

The State of Alabama Department of Education Foundation Fund and Other State Sources are the top source of revenue within the General Fund

Foundation Funding Is Based on the Average Daily Membership of Birmingham City Schools Students within a 20 Day Window

(September 3, 2019 to September 30, 2019 is the next window. ADM for this period will determine FY 2021 State Foundation Funding)

55.77%

of Total

FY 2020 Projected General Fund Revenues are
from the State of Alabama

Birmingham City Schools State Foundation Revenues Based on Student Average Daily Membership (ADM)

Average Daily Membership (ADM) by School

Elementary Schools	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2019 - FY 2020	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
Avondale Elementary	536.20	517.30	(18.90)	(0.98)		
Barrett Elementary	421.25	415.20	(6.05)	(0.21)		
Central Park Elementary	481.40	460.25	(21.15)	(0.98)		
Charles A. Brown Elementary	372.75	363.80	(8.95)	(0.74)		
EPIC Alternative Elementary	375.95	330.65	(45.30)	(2.72)		
Glen Iris Elementary	719.40	704.45	(14.95)	(0.58)		
Hemphill Elementary	448.00	450.45	2.45	(0.02)		
Huffman Academy	785.00	779.55	(5.45)	0.50		
Martha Gaskins Elementary	495.75	471.80	(23.95)	(1.15)		
Arrington Elementary (formerly middle school)	315.40	330.00	14.60	0.86		
Wylam Elementary (formerly K-8)	415.55	372.15	43.40	(2.30)		

13

Average Daily Membership (ADM) by School

Elementary Schools	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2019 - FY 2020	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
Norwood Elementary	288.25	301.50	13.25	.82		
Henry J. Oliver Elementary	417.40	439.90	22.50	1.65		
Oxmoor Valley Elementary	516.45	505.10	(11.35)	(0.77)		
Princeton Alternative Elementary	236.00	233.15	(2.85)	0.05		
Robinson Elementary	408.25	416.90	8.65	1.06		
Sun Valley Elementary	606.70	608.75	2.05	0.03		
Tuggle Elementary	494.85	516.65	21.80	1.38	.50	.50
Minor Elementary	420.20	385.40	(34.80)	(2.15)		
West End Academy	608.70	570.95	(37.75)	(1.90)		
Total 20 Elementary Schools	9,363.45	9,173.90	(189.55)	(8.15)	.50	.50

Elementary Schools FY 2019 ADM Compared to FY 2020 ADM Total Loss of 189.55 ADM



Average Daily Membership (ADM) by School

K-8 Schools	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2020 - FY 2019	Gain (Loss) (Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
* Ernest F. Bush K-8	295.05	306.50	11.45	0.78		
William J. Christian K-8	644.65	611.45	(33.20)	(2.05)		
Hayes K-8	775.70	773.25	(2.45)	(0.04)		
Bertram A. Hudson	724.55	637.65	(86.90)	(5.25)		
Inglenook PreK-8	428.80	420.20	(8.60)	(0.43)		
John Herbert Phillips Academy	694.95	686.00	(8.95)	(0.01)		
South Hampton K-8	512.20	506.25	(6.00)	(0.25)		
Booker T. Washington K-8	545.10	509.00	(36.10)	(2.01)		
TOTAL 7 K-8 Schools * Used solely for reporting	4,621.00	4,450.30	(170.70)	(9.26)	0	0

K-8 Schools FY 2019 ADM Compared to FY 2020 ADM Total Loss of 170.70 ADM



Average Daily Membership (ADM) by School

Middle Schools	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2020 - FY 2019	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
Bush Hills S.T.E.A.M Academy (formerly K-8)	440.65	498.80	58.15	3.64		
Green Acres Middle	370.75	364.60	(6.15)	0		
Huffman Middle	401.35	352.85	(48.50)	(2.25)		
Jones Valley Middle	373.40	348.20	(25.20)	(1.07)		
Ossie Ware Mitchell Middle	343.40	355.50	12.10	0.71		
L.M. Smith Middle	429.55	472.45	42.90	2.30		
Putnam Middle	319.20	317.55	(1.65)	0.10		
Wilkerson	312.20	336.30	24.10	1.34		
TOTAL 8 Middle Schools	2,990.50	3,046.25	55.75	4.77	0.00	0.00

Middle Schools FY 2019 ADM Compared to FY 2020 ADM Total Increase of 55.75 ADM



Average Daily Membership (ADM) by School

High Schools	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2020 - FY 2019	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
George W. Carver High	769.90	762.15	(7.75)	(0.43)		
Huffman High	1,361.95	1,148.90	(213.05)	(11.87)	(0.50)	(0.50)
P.D. Jackson-Olin High	852.10	784.75	(67.35)	(3.75)		
A.H. Parker High	695.15	626.30	(78.85)	(3.83)		
Ramsay High	800.00	801.00	1.00	0.05		
Wenonah High	734.45	660.10	(74.35)	(4.15)		
Woodlawn High	<u>762.00</u>	<u>746.50</u>	(15.50)	(.88)	(0.50)	(0.50)
TOTAL 7 High Schools	5,975.55	5,529.70	(445.85)	(24.86)	(1.00)	(1.00)

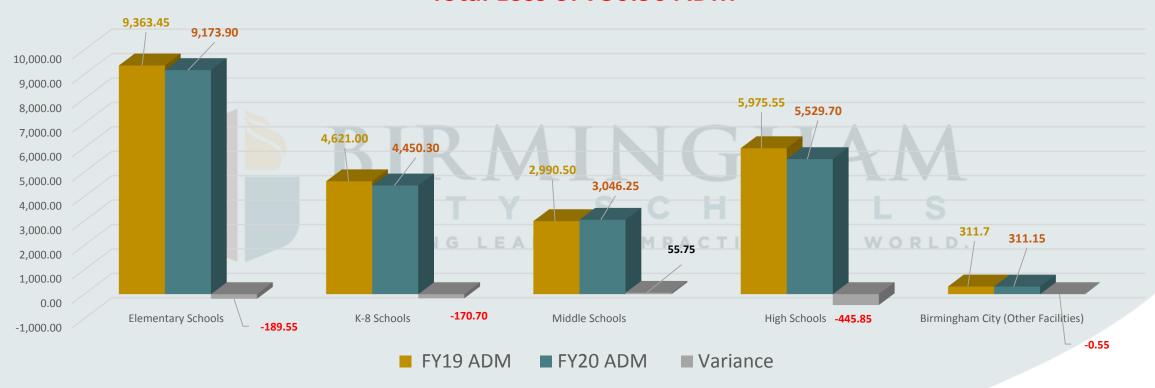
High Schools FY 2019 ADM Compared to FY 2020 ADM Total Loss of 445.85 ADM



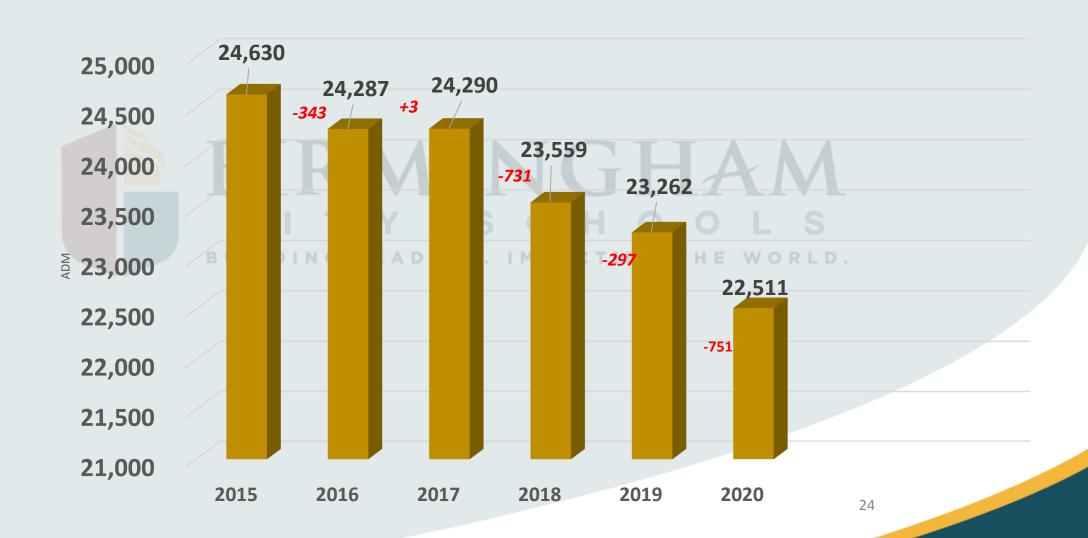
Recap of ADM by Type of School

All Types of School	FY 2019 ADM per ALSDE	FY 2020 ADM per ALSDE	Variance FY 2020 - FY 2019	Gain (Loss) Foundation Teacher Units	Gain (Loss) Foundation Assistant Principal Units	Gain (Loss) Foundation Counselor Units
Elementary Schools	9,363.45	9,173.90	(189.55)	(8.15)	0.50	0.50
K-8 Schools	4,621.00	4,450.30	(170.70)	(9.26)	0.00	0.00
Middle Schools	2,990.50	3,046.25	55.75	4.77	0.00	0.00
High Schools	5,975.55	5,529.70	(445.85)	(24.86)	(1.00)	(1.00)
Family Court and Bed Count	311.70	311.15	(0.55)	(0.05)	<u>0.00</u>	0.00
Grand Totals for All 42 Schools	23,262.20	22,511.30	(750.90)	(37.55)	(0.50)	(0.50)

All School Types FY 2019 ADM Compared to FY 2020 ADM Total Loss of 750.90 ADM



Student ADM
(State ADM Based on Prior Year Count)
School Years 2015 to 2020 Total Loss of 2,119 ADM



State Funds-Alabama State Department of Education

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Foundation Program ETF	\$113,283,055	\$113,283,055	\$115,884,630	\$2,601,575	\$2,601,575
School Nurse Program	783,053	783,053	779,931	(3,122)	(3,122)
Technology Coordinator	55,939	55,939	61,800	5,861	5,861
Transportation Operations	5,639,585	5,639,585	5,947,658	308,073	308,073
At Risk	801,870	801,870	788,796	(13,074)	(13,074)
Career Tech O and M	<u>164,769</u>	<u>164,769</u>	<u>152,759</u>	(12,010)	(12,010)
Total State Funds-Allocation	\$120,728,271	\$120,728,271	\$123,615,574	\$2,887,303	\$2,887,303

State Funds-Alabama State Department of Education

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Alabama Reading Initiative	\$1,468,665	\$1,468,665	\$1,427,787	\$(40,878)	\$(40,878)
English Second Language	93,008	93,008	225,236	132,228	132,228
Gifted Education	52,771	75,425	88,997	36,226	13,572
State Preschool	33,543	33,543	156,388	122,845	122,845
National Board Certified Teachers (est.)	508,406	508,406	530,000	21,594	21,594
Teacher Mentors	113,361	113,361	0	(113,361)	(113,361)
Office of School Readiness	3,954,600	3,954,600	4,919,520	964,920	964,920

State Funds-Alabama State Department of Education

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Other State	\$55,000	\$6,059		\$(55,000)	\$(6,059)
Supplemental Appropriation Sfund 1765 (\$6,252,637 included in FY20 Beg. Fund Balance)	0	0	0	0	0
Total Other State Funds	<u>\$6,279,354</u>	<u>\$6,253,067</u>	<u>\$7,347,928</u>	<u>\$1,068,574</u>	<u>\$1,094,861</u>
Grand Total State Funds	\$127,007,625	\$126,981,338	\$130,963,502	\$3,955,877	\$3,982,164

What are the Major Revenue and Other Sources of Funds Available to Finance the General Fund Expenditures?

The Second Largest Revenue Source is

Local Taxes and City Appropriations

Jefferson County and City of Birmingham

40.21%

of Total

FY 2020 Projected General Fund
Revenues are from Local Taxes

Tax and City Appropriation Revenues

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Tax Revenue	\$88,179,898	\$89,338,252	\$91,424,726	\$3,244,828	\$2,086,474
Business Privilege Tax	1,880,000	1,880,000	1,845,000	(35,000)	(35,000)
City Appropriations City Appropriations Afterschool	3,000,000 665,000	3,000,000	1,000,000	(2,665,000)	(2,000,000)
Helping Schools Tag Revenue	<u>156,000</u>	<u>156,000</u>	<u>162,000</u>	<u>6,000</u>	<u>6,000</u>
Total Local Taxes and Appropriations	\$93,880,898	\$94,374,252	\$94,431,726	\$550,828	\$57,474

		Jefferson County	Tax Levies					
Total Mils	County Funds	Description	Authority	Last Voted	Last Levy	Last Collection		
2.1		County	Sec. 269, CA 111, CA 325, CA373	3/7/2017	10/1/2045		9/30/2046	
5.4		County	CA 3, Section 1, CA 325, CA 373	3/7/2017	10/1/2045		9/30/2046	
0.7	8.2	County	Act 1891-203, CA325, CA 373	2/7/1991	Doe	s Not E	Not Expire	
5.7	5.7	Districts 30-39, 54, 63, 65	CA 3, Section 2; CA 325, CA 373	4/28/1992	10/1	/2045	9/30/2046	
7.1		Districts 30-39, 54, 63, 65	CA 175 & CA 373	8/27/1991	10/1	./2045	9/30/2046	
3.0	10.1	Districts 30-39, 54, 63, 65	ACT 79485 Amend 382	2/10/2015	10/1	/2044	10/1/2045	
4.2		City	CA 8 & CA373	8/27/1991	10/1	/2021	10/1/2021	
2.8		City	CA 8 & CA373	8/27/1991	10/1	/2021	10/1/2021	
2.8		City	CA 8 & CA373	8/27/1991	-	./2021		
33.8	24.0							

		Shelby County Portion of Birmingham City School System	Tax Levies				
Total Mils	County Funds	Description	Authority	Last Voted	Last Levy	Las	t Collection
1.0		County	Section 269	3/7/2017	10/1	/2041	10/1/2042
10.0		County	CA 3, Section 1 & Act 1989-722	3/7/2017	10/1	/2041	10/1/2042
4.0		County	CA 202	3/7/2017	10/1	/2041	10/1/2042
1.0		County	CA 202	3/7/2017	10/1	/2041	10/1/2042
1.0		County	CA 202	3/1/2017	10/1	., 2041 	10/1/2042
4.2		City	CA 8 & CA 373	8/27/1991	10/1	/2021	10/1/2021
2.8		City	CA 8 & CA 373	8/27/1991	10/1	/2021	10/1/2021
		,		, ,	•	,	
2.8		City	CA 8 & CA 373	8/27/1991	10/1	/2021	10/1/2021
25.8							

What are the Major Revenue and Other Sources of Funds Available to Finance the General Fund Expenditures?



1.54%

of Total

FY 2020 Projected General Fund
Revenues are from Other Local
Sources

Other Local Revenues

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Interest Income	\$70,500	\$390,305	\$1,000,000	\$929,500	\$609,695
Facility Use and Fees	277,250	277,250	277,250	0	0
After School Program Fees	521,000	521,000	513,000	(8,000)	(8,000)
Medicaid Reimbursements	1,880,000	1,880,000	1,880,000	0	0
Miscellaneous Revenues	831,700	862,292	620,700	(211,000)	(241,592)
Athletic Revenues	<u>395,000</u>	<u>395,000</u>	300,000	<u>(95,000)</u>	<u>(95,000)</u>
Total Other Local Sources	\$3,975,450	\$4,325,847	\$4,590,950	\$615,500	\$265,103

What are the Major Revenue and Other Sources of Funds Available to Finance the General Fund Expenditures?

Federal Sources



0.21%

of Total

FY 2020 Projected General Fund
Revenues are from the Federal
Government

Federal Sources

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
Department of Defense- Army ROTC	\$490,000	\$490,000	\$475,000	\$(15,000)	\$(15,000)
Disability Determination	11,000	11,000	11,000	0	0
Total Federal Sources	\$501,000	\$501,000	\$486,000	\$(15,000)	\$(15,000)

What are the Major Revenue and Other Sources of Funds Available to Finance the General Fund Expenditures?

Other Sources



0.56%

of Total

FY 2020 Projected General Fund
Revenues are from the Federal
Government

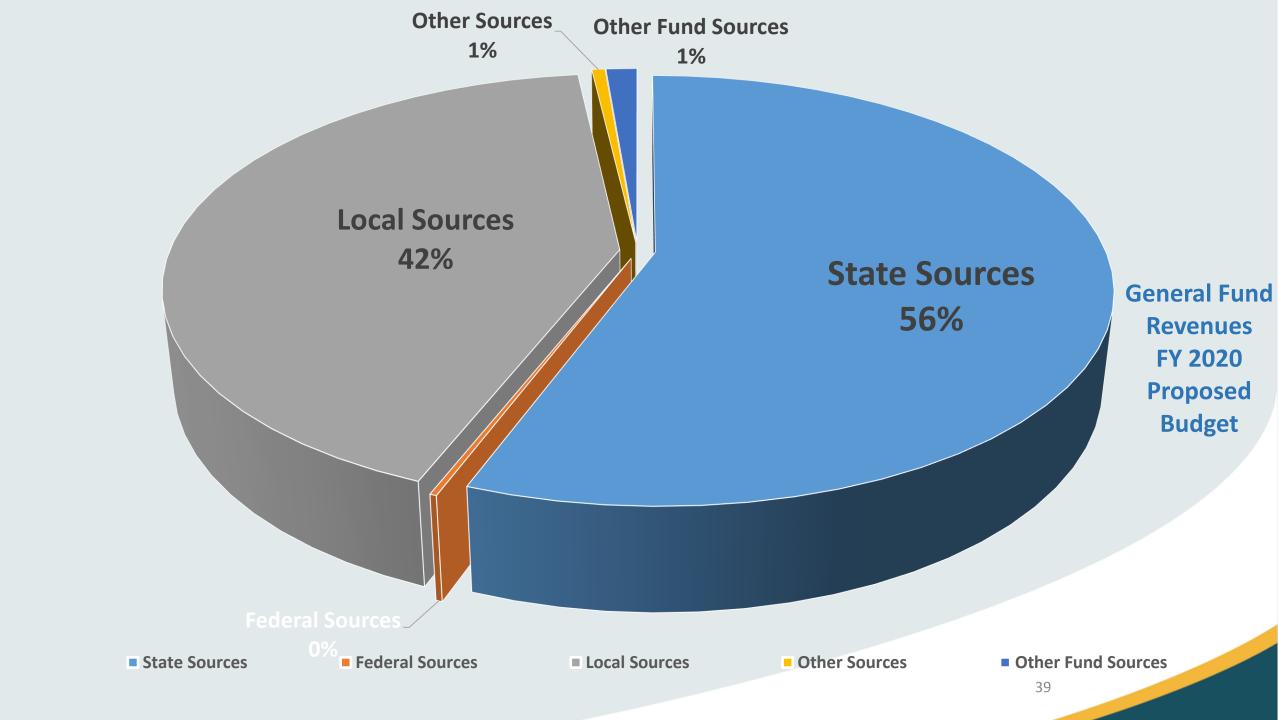
Other Sources

Revenue Classification	FY 2019 Original Budget	FY 2019 Final Budget	FY 2020 Proposed Budget	Variance FY 2020 Proposed – FY 2019 Original Budget	Variance FY 2020 Proposed – FY 2019 Final Budget
E-Rate Revenues and Other Miscellaneous Revenues	1,396,000	1,396,000	1,311,000	\$(85,000)	\$(85,000)
Total Other Sources	\$1,396,000	\$1,396,000	\$1,311,000	\$(85,000)	\$(85,000)

BUILDING LEADERS. IMPACTING THE WORLD.

Recap of Available Sources of Funds

Revenue Classification	FY 2019 Original Budget	FY 2019 Original Budget % of Total Revenues	FY 2019 Final Budget	FY 2019 Final Budget % of Total Revenues	FY 2020 Proposed Budget	FY 2020 Proposed Budget % of Total Revenues	Variance FY 2020 Proposed – FY 2019 Final Budget
Total Beginning Fund Balance	\$59,000,000		\$62,493,137		\$66,000,000		\$3,506,863
State Sources	127,007,625	55.19%	127,099,537	54.96%	130,963,502	55.77%	3,863,965
Federal Sources	501,000	0.22%	501,000	0.22%	486,000	0.21%	(15,000)
Local Sources	97,649,348	42.43%	98,462,507	42.58%	99,022,676	42.16%	560,169
Other Sources	1,396,000	0.61%	1,396,000	0.60%	1,311,000	0.56%	(85,000)
Other Fund Sources (transfers in)	<u>3,566,058</u>	<u>1.55%</u>	<u>3,795,879</u>	<u>1.64%</u>	<u>3,064,854</u>	<u>1.31%</u>	<u>(731,025)</u>
Total Sources and Transfers In	<u>\$230,120,031</u>	<u>100.00%</u>	<u>\$231,254,923</u>	<u>100.00%</u>	<u>\$234,848,033</u>	<u>100.00%</u>	<u>\$3,593,110</u>
Total Sources Available	<u>\$289,120,031</u>		\$293,748,060		\$300,848,032		\$7,099,972







What are the **Birmingham City Schools Expenditures for the** FY 2020 Proposed **Budget?**

General Fund Staffing

76.85%

of the General Fund Budget Is spent on Personnel

(56.51% Salaries and 20.34% Benefits)

State Foundation Program *Units Earned* Based on ADM

Birmingham City	FY19	FY20	Change
System ADM	23,262.20	22,511.30	(750.90)
Foundation Program Units:			
Teachers (see ADM chart by school for detail)	1,355.76	1,318.21	(37.55)
Principals	43.00	43.00	0.00
Assistant Principals (see ADM chart by school for detail)	21.50	21.00	(.50)
Counselors (see ADM chart by school for detail)	43.00	42.50	(.50)
Librarians	43.50	43.50	0.00
Career Tech	2.00	3.00	<u>1.00</u>
Total Units	1,508.76	1,471.21	(37.55)

Foundation Program Funding-Alabama State Department of Education

Cost Classification	FY19 Unit Cost	FY 2019	FY20 Unit Cost	FY 2020	Change
Salaries		\$77,016,394		\$78,797,344	\$1,780,950
Fringe Benefits		30,769,146		30,868,498	99,352
Other Current Expense	\$17,950/unit	27,082,203	\$19,005/unit	27,959,943	877,740
Student Materials	\$536.06545/unit	808,796	\$600.00/unit	882,726	73,930
Technology	\$300.00/unit	452,628	\$350.00/unit	514,930	62,302
Library Enhancement	\$96.1374/unit	145,048	\$157.7247/unit	232,045	86,997
Professional Development	\$90.00/unit	135,788	\$100.00/unit	147,121	11,333
Textbooks	\$70.00/ADM	<u>1,628,362</u>	\$75.00/ADM	<u>1,688,353</u>	<u>59,991</u>
Total Foundation Program		\$138,038,365		\$141,090,960	\$3,052,595

BENEFITS

20.34%

of the General Fund Budget is spent on Benefits for our Employees

Benefits Equal 26.45% of Total Salaries

Benefit	FY19 Rates	FY20 Rates	Variance FY20 – FY19	FY19 General Fund	FY20 General Fund	Variance
Health Insurance (per eligible FTE)	\$9,600	\$9,600	\$0	\$23,037,312	\$23,078,434	\$41,122
FICA (% of Salary)	6.20%	6.20%	0	7,702,515	8,111,145	408,630
Medicare (% of Salary)	1.45%	1.45%	0	1,800,909	1,899,932	99,023
Supplemental Unemployment Insurance (% of Salary)	0.09%	0.06%	(0.03)	113,866	83,820	(30,046)
Retirement-Tier 1 (% of Salary)	12.41%	12.43%	0.02	<u>15,060,756</u>	<u>15,976,869</u>	<u>916,113</u>
Retirement-Tier 2 (% of Salary)	11.35%	11.34%	(0.01)			
Total Benefits				\$47,715,358	\$49,150,200	\$1,434,842

General Fund Budget Personnel Costs

Description	FY19 General Fund Original Budget	FY19 % of Total Expenditures	FY20 General Fund Proposed Budget	FY20 % of Total Expenditures	Variance
Salaries	\$131,088,724	55.96%	\$136,604,623	56.51%	\$5,515,899
Benefits	\$47,887,324	<u>20.37%</u>	\$49,150,200	20.34%	1,262,876
Grand Total Salaries and Benefits	\$178,976,048	76.33%	\$185,754,823	76.85%	\$6,778,775

Non-Personnel Costs

23.15%

of the General Fund Budget

Is spent on

Operational Costs, Capital Outlay and Transfers Out

Operational Costs <u>do</u> include outsourced contracted services for aides and specialized Special Education staff which would normally be a part of Salary and Benefit Costs

Operational Expenditures - General Fund Budget

Description	General Fund FY19	FY19 % of Total Expenditures	General Fund FY20	FY20 % of Total Expenditures	Variance
Professional Services (300-369)	\$18,551,361	7.92%	18,961,899	7.85%	\$410,538
Utilities (Electricity, Water and Sewage, Natural Gas, Propane, Fuel Oil, Coal, Other Utilities) (370-379)	12,211,200	5.21%	11,706,000	4.84%	(505,200)
Travel and Training (380-389)	637,532	0.27%	604,603	0.25%	(32,929)
Transportation (390-392)	2,842,139	1.21%	2,636,177	1.09%	(205,962)
Other Purchased Services (393-399)	2,090,512	0.89%	1,866,128	0.77%	(224,384)

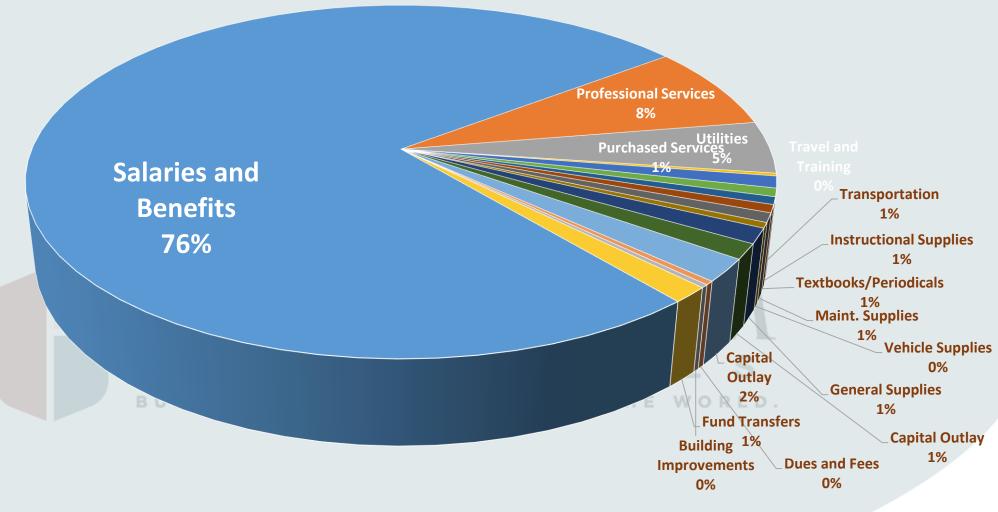
Operational Expenditures - General Fund Budget

Description	General Fund FY19	FY19 % of Total Expenditures	General Fund FY20	FY20 % of Total Expenditures	Variance
Instructional Supplies (400-419)	\$1,664,597	0.71%	1,767,579	0.69%	102,982
Textbooks and Periodicals (420-429)	1,628,362	0.70%	1,760,197	0.73%	131,835
Maintenance and Operations Supplies (430-449)	2,074,046	0.89%	2,056,594	0.85%	(17,452)
Vehicle Supplies (Fuel and Parts) (450-459)	1,131,489	0.48%	1,206,428	0.50%	74,939
General supplies and Non- Cap Equipment (460-499)	3,879,589	1.73%	3,376,223	1.40%	(503,366)
Capital Outlay (>\$5,000) (500-599)	885,500	0.38%	5,055,750	2.09%	4,170,250

Operational Expenditures - General Fund Budget

Description	General Fund FY19	FY19 % of Total Expenditures	General Fund FY20	FY20 % of Total Expenditures	Variance
Dues and Fees (600-699)	727,671	0.31%	832,417	0.34%	104,746
Building and Land Improvements Less than \$50,000 (700-899)	295,000	0.13%	697,130	0.29%	402,130
Fund Transfers Out (900-999)	6,658,445	2.84%	3,507,315	1.45%	(3,151,130)
Grand Total Operational Expenditures	<u>\$55,277,443</u>	<u>23.67%</u>	<u>\$56,034,440</u>	<u>23.15%</u>	<u>\$756,997</u>
Grand Total All Expenditures (Personnel and Operations)	\$234,253,491	100.00%	\$241,789,263	100.00%	\$7,535,772

FY20
Proposed
Budget
Expenditures
by
Classification



- Salaries and Benefits
- Transportation
- **■** Maint. Supplies
- Capital Outlay

- Professional Services
- Purchased Services
- Vehicle Supplies
- Dues and Fees

- Utilities
- Instructional Supplies
- General Supplies
- Building Improvements

- Travel and Training
- Textbooks/Periodicals
- Capital Outlay
- Fund Transfers



GENERAL FUND FY 2020 PROPOSED BUDGET

BIRMINGHAM

EXPENDITURES BY FUNCTION

Code	Function	Description of Function	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
1100	Instructional Services	Instructional activities dealing directly with the interaction between teachers and students	\$121,321,259	51.79%	\$125,898,507	52.07%	\$4,577,428
2100 - 2390	Instructional Support Services	Those services or activities providing supervision and/or technical and logistical support to facilitate and enhance instruction. Such services will include student support, instructional staff support, educational media and local school administration	43,772,625	18.69%	43,423,039	17.96%	(349,586)

70.02% Instruction and Instructional Support

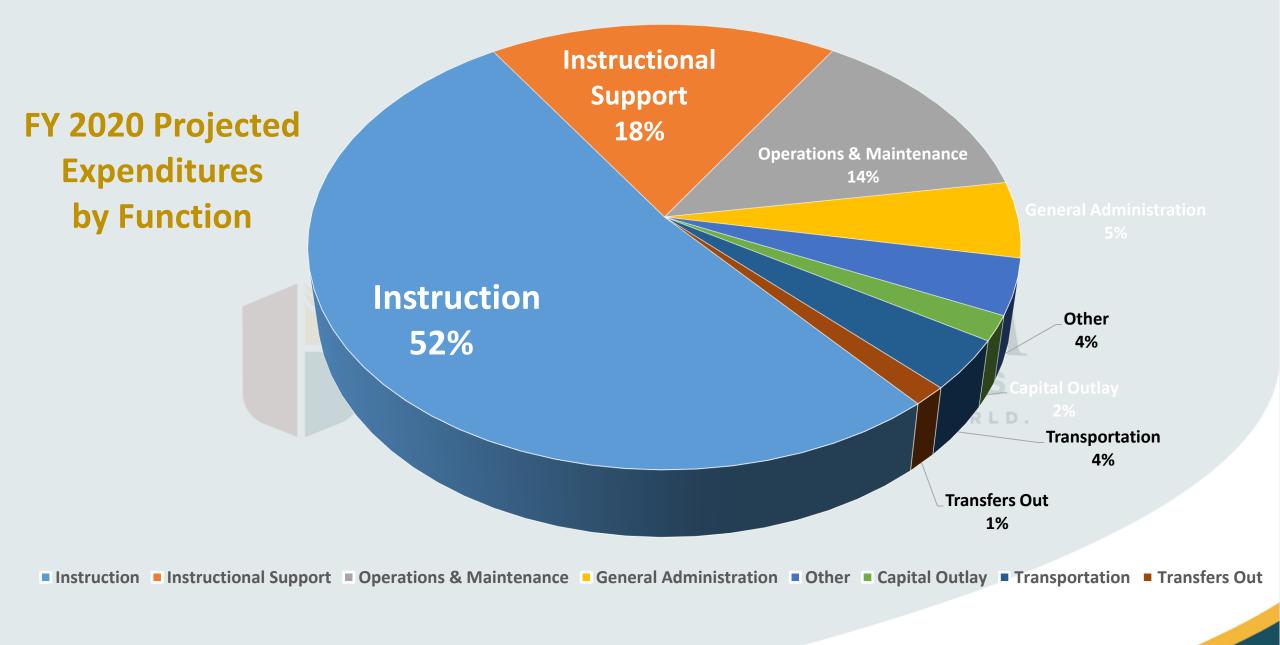
Code	Function	Description	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
3100 - 3999	Operations and Maintenance Services	Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and major equipment in effective working condition and good state of repair. Included in this function are security services, janitorial services, utility services and maintenance services.	\$32,586,859	13.91%	\$32,675,120	13.51%	\$88,261

Code	Function	Description	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
4000 - 4999	Auxiliary Services - Transportation	Those activates or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food service operations.	\$8,230,933	3.51%	\$8,882,121	3.67%	\$651,188

Code	Function	Description	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
6110- 6910	General Administrative Services	Activities concerned with establishing and administering policy for operating the school system, establishing policy and approving recommendations from the superintendent for the general operation of the school system, the administration of executive responsibilities for the entire school system, the fiscal operations and other business and central office services. (Board, Superintendent, Finance, Human Resources, Legal, Technology, etc.)	\$13,355,294	5.70%	\$13,336,735	5.52%	\$(18,559)

Code	Function	Description	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
7100- 7900	Capital Outlay – Real Property	Activities concerned with acquiring land and buildings, land and building improvements, building additions and construction and architecture and engineering services.	\$0	0%	\$4,405,500	1.82%	\$4,405,500
9100- 9800	Other Expenditures	Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs, PreK, After School Programs, and services and community services.	8,478,076	3.62%	9,811,179	4.06%	1,333,103

Code	Function	Description	FY 2019 General Fund Original Budget	% of Budget FY 2019	FY 2020 Proposed General Fund Budget	% of Budget FY 2020	Variance
9910- 9990	Transfers to Other Funds	Other outlays of funds that are not classified as expenditures, but still require budgetary or accounting control.	<u>\$6,508,445</u>	<u>2.78%</u>	<u>\$3,357,062</u>	<u>1.39%</u>	<u>\$(3,151,383)</u>
		Grand Totals	\$234,253,491	100%	\$241,789,263	100.0%	\$7,535,772



GENERAL FUND FY 20 PROPOSED BUDGET



EXPENDITURES BY COST CENTER

Title of Cost Center	FY 2020 ADM	Foundation Program Revenue/OCE	Other State Revenue	Foundation 10 Mill Match	FY 20 State Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	· Total Cost per ADM
Avondale Elementary	517.30	\$3,316,793	\$490,896	\$(579,231)	\$3,228,459	\$4,132,983	\$904,524	\$6,240.98	3 \$1,748.55	\$7,989.53
Barrett Elementary	415.20	2,730,988	295,010	(464,907)	2,561,091	3,460,771	899,680	6,168.33	3 2,166.86	8,335.19
Central Park Elementary	460.25	3,080,770	222,016	(515,351)	2,787,435	3,776,480	989,045	6,056.3	5 2,148.93	8,205.28
Charles A. Brown Elementary	363.80	2,355,686	299,221	·	2,247,554					
EPIC Alternative Elementary	330.65	2,299,730	183,253		2,112,748		936,232		3 2,831.49	9,221.17
Glen Iris Elementary	704.45	4,514,094	416,620		4,141,928		1,367,603			
Hemphill Elementary	450.45	2,884,645	294,835	, i	2,675,103	3,078,875	403,772			
Huffman Academy	779.55	5,069,951	365,016		4,562,090	5,502,686				
Martha Gaskins Elementary	471.80	3,077,830	183,456	, i	2,733,002		625,081			
		2,545,365		, i						
Minor Elementary	385.40	, ,	220,016	,	2,333,842	4,085,019				
Norwood Elementary	301.50	2,012,069	100,008	,	1,774,482	2,400,526	626,044			
Henry J. Oliver Elementary	439.90	2,775,281	400,016	(492,564)	2,682,732	3,365,523	682,791	6,098.50	1,552.15	7,650.65
Oxmoor Valley Elementary	505.10	\$ 3,345,082	\$307,872	\$(565,570)	\$3,087,384	\$3,871,261	\$783,877	\$6,112.42	2 \$1,551.93	\$7,664.35

Title of Cost Center	FY 2020 ADM	Foundation Program Revenue/ OCE	Other State Revenue	Foundation 10 Mill Match	FY 20 State Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	Total Cost per ADM
Princeton Alternative Elementary		\$ 1,556,146	\$233,478	s \$(261,062 <u>)</u>	\$1,528,561	\$2,278,900	\$750,339	\$6,556.13	\$ \$3,218.27	\$9,774.39
Robinson Elementary	416.90	2,757,234	179,424	(466,811)	2,469,847	2,982,364	512,517	5,924.31	1,229.35	7,153.67
Sun Valley Elementary	608.75	3,960,451	312,668	(681,629)	3,591,490	4,964,366	1,372,876	5,899.78	2,255.24	8,155.02
Arrington Elementary	330.00	2,001,224	187,941	(369,507)	1,819,658	3,281,316	1,461,658	5,514.12	4,429.27	9,943.38
Tuesla Clamantama	E46 65	2 226 902	200 446	(E70 E02)	2 056 445	2 042 247	755 770	E 04E 90	4 462 92	7 270 72
Tuggle Elementary	516.65	3,336,802	298,146	(578,503)	3,056,445	3,812,217	755,772	5,915.89	1,462.83	7,378.72
West End Academy	570.95	3,805,241	312,024	(639,304)	3,477,961	4,301,973	824,012	6,091.53	1,443.23	7,534.76
Wylam Elementary	372.15	2,326,223	183,430	(416,703)	2,092,950	3,416,906	1,323,956	5,623.94	3,557.59	9,181.53
Total Elementary	9,173.90	\$ 59,751,605	\$ 5,485,346	\$(10,272,190)	\$54,964,761	\$ 74,057,520	\$19,092,759	\$5,991.43	\$2,081.20	\$8,072.63

Title of Cost Center	FY 2020 ADM	Foundation Program Revenue/OCE	Other State Revenue	Foundation 10 Mill Match	FY 20 State Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	Total Cost per ADM
Bush Hills S.T.E.A.M Academy		\$2,984,334		\$(558,516)	\$2,425,818		\$1,193,081	\$4,863.31	\$2,391.90	\$7,255.21
Green Acres Middle	364.60	2,102,377		(408,250)	1,694,127	2,691,810	997,683	4,646.54	2,736.38	7,382.91
Huffman Middle				(395,093)		2,750,514		4,571.17	3,223.96	
Jones Valley Middle	348.20	2,063,925		(389,886)		3,116,956	1,442,917	4,807.69	4,143.93	8,951.63
Ossie Ware Mitchell Middle		2,082,777		(398,060)		2,775,005	1,090,288	4,739.01	3,066.91	
L.M. Smith Middle	472.45	2,692,069		(529,011)	2,163,058	2,724,198	561,140	4,578.38	1,187.72	5,766.11
Putnam Middle	317.55	1,848,982		(355,567)	1,493,415	2,596,554	1,103,139	4,702.93	3,473.91	8,176.84
Wilkerson	336.30	1,975,818		(376,561)	1,599,257	2,643,485	1,044,228	4,755.45	3,105.05	7,860.50
Total Middle School	3,046.25	\$17,758,314		\$(3,410,944)	\$14,347,370	\$22,917,421	\$8,570,051	\$4,709.85	\$2,813.31	\$7,523.16

Title of Cost Center	FY 2020 ADM	Foundation Program Revenue	Other State Revenue	Foundation 10 Mill Match	FY 20 State Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	Total Cost per ADM
*Bush K-8 (reporting only)	306.50	\$1,985,185	\$0	\$(343,194)	\$1,641,991	\$0	\$(1,641,991)	\$5,357.23	\$(5,357.23)	\$0
William J. Christian K-8	611.45	3,741,044	230,223	(684,652)	3,286,614	\$4,039,559	752,945	5,375.12	1,231.41	6,606.52
Hayes K-8	773.25	4,735,891	310,008	(865,823)	4,180,076	\$5,118,131	938,055	5,405.85	1,213.13	6,618.99
Bertram A. Hudson	637.65	3,866,154	100,008	(713,989)	3,252,173	\$4,685,155	1,432,982	5,100.25	2,247.29	7,347.53
Inglenook PreK-8	420.20	2,588,998	143,880	(470,506)	2,262,372	\$2,948,242	685,870	5,384.04	1,632.25	7,016.28
John Herbert Phillips Academy	686.00	4,050,506	242,536	(768,127)	3,524,914	\$5,520,506	1,995,592	5,138.36	2,909.03	8,047.38
South Hampton K-8	506.25	3,137,917	310,821	(566,858)	2,881,880	\$4,549,526	1,667,646	5,692.60	3,294.12	8,986.72
Booker T. Washington K-8	509.00	3,278,853	100,008	(569,937)	2,808,924	\$3,490,045	681,121	5,518.51	1,338.16	6,856.67
Total K-8	4,450.30	\$27,384,547	\$1,437,484	\$(4,983,085)	\$23,838,946	\$30,351,164	\$6,512,218	\$5,356.71	\$1,463.32	\$6,820.03

Title of Cost Center	FY 2020 ADM	Foundation Program Revenue	Other State Revenue	Foundation 10 Mill Match	FY 20 State Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	Total Cost per ADM
George W. Carver High	762.15	\$4,577,985	0	\$(853,394)	\$3,724,591	\$6,071,371	\$2,346,780	\$4,886.95	\$3,079.16	\$7,966.11
Huffman High	1,148.90	6,965,634	0	(1,286,445)	5,679,189	8,087,962	2,408,773	4,943.15	2,096.59	7,039.74
P.D. Jackson-Olin High	784.75	4,879,560	0	(878,699)	4,000,861	6,930,109	2,929,248	5,098.26	3,732.72	8,830.98
A.H. Parker High	626.30	3,840,197	0	(701,280)	3,138,917	5,403,079	2,264,162	5,011.84	3,615.14	8,626.98
Ramsay High	801.00	4,950,756	0	(896,895)	4,053,861	5,874,940	1,821,079	5,061.00	2,273.51	7,334.51
Wenonah High	660.10		0	(739,127)	3,343,773	5,831,576	2,487,803	5,065.56	3,768.83	8,834.38
Woodlawn High	746.50		0	(835,870)	3,619,046	6,445,818	2,826,772	4,848.02	3,786.70	
		,	-	,				·	ĺ	,
Total High School	5,529.70	\$33,751,949	0	\$(6,191,710)	\$27,560,238	\$44,644,855	\$17,084,617	\$4,984.04	\$3,089.61	\$8,073.65
Other Facilities Residential Treatment Facilities and Family Court (remaining portion is used for contracted services)	311.15	\$2,444,545		\$(348,401)	\$2,096,156	\$367,767	\$(1,728,380)	\$6,736.77	\$(5,554.81)	\$1,181.96
GRAND TOTALS	22,511.30	\$141,090,960	\$6,922,830	\$(25,206,330)	\$122,807,472	\$172,338,727	\$49,531,255	\$5,455.37	\$2,200.28	\$7,655.65

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8100	Chief Academic Officer	Instruction Pooled Cost Center	163,839	7.28
8105	Chief Academic Officer	Dupuy Alternative Program	1,130,218	50.21
8107	Chief Academic Officer	Career Academies	445,760	19.80
8108	Chief Academic Officer	Gear-Up Grant	6,337	0.28
8110	Chief Academic Officer	Career And Technical Education	542,242	24.09
8209	Chief Academic Officer	Physical Education Department	143,345	6.37
8211	Chief Academic Officer	Child Health	3,641,608	161.77
8212	Chief Academic Officer	Special Education	6,232,722	276.87
8216	Chief Academic Officer	Guidance And Counseling	164,518	7.31
8218	Chief Academic Officer	School Student Success	218,357	9.70
8220	Chief Academic Officer	Instruction	741,779	32.95
8221	Chief Academic Officer	ROTC/Army Instruction	248,892	11.06

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8222	Chief Academic Officer	School Zone 1	8,595	0.38
8223	Chief Academic Officer	Federal Programs Administration	8,344	0.37
8224	Chief Academic Officer	Fine Arts Administration	779,258	34.62
8226	Chief Academic Officer	Professional Development	673,977	29.94
8227	Chief Academic Officer	Advanced Academics	207,032	9.20
8228	Chief Academic Officer	Department of Science	10,835	0.48
8234	Chief Academic Officer	Dropout Recovery Program	1,997,360	88.73
8236	Chief Academic Officer	Support Services	285,571	12.69
8238	Chief Academic Officer	Testing Services	217,841	9.68
8239	Chief Academic Officer	Social And Emotional Learning	782,981	34.78
8245	Chief Academic Officer	School Zone 4	176,492	7.84
8248	Chief Academic Officer	Foreign Language	301,267	13.38
8249	Chief Academic Officer	Early Learning	1,085,672	48.23

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8299	Chief Academic Officer	Textbooks/Library Media	2,146,116	95.34
8504	Chief Academic Officer	504 Department	129,335	5.75
8243	Chief Academic Officer	Educator Effectiveness	605,208	26.88
8244	Chief Academic Officer	Curriculum & Instruction Department	1,130,917	50.24
8605	Chief Academic Officer	Assessment, Accountability and Research	259,334	11.52
8697	Chief Academic Officer	Social Work	18,128	0.81
9500	Chief Academic Officer		453,419	20.14
		Community School Admin.	,	
9604	Chief Academic Officer	Family Involvement Program	32,424	1.44
9700	Chief Academic Officer Total for Chief Academic	Transfers to Schools	286,233	12.71
	Officer		\$25,275,956	1122.81

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
Various	Chief Operations Officer	Surplus Unutilized Facilities-Utilities	240,536	10.69
Various	Chief Operations Officer	Various System Level Facilities- Utilities and Custodial	382,635	17.00
7001	Chief Operations Officer	Eastern Area Crossing Guards	45,421	2.02
7002	Chief Operations Officer	Western Area Crossing Guards	14,883	0.66
8103	Chief Operations Officer	Athletic Department	1,245,410	55.32
8240	Chief Operations Officer	Network Administration	2,737,338	121.60
8241	Chief Operations Officer	Computer Technician	1,719,305	76.38
8690	Chief Operations Officer	Information Management Service	827,839	36.77
8691	Chief Operations Officer	Integrated Technology Admin.	839,131	37.28
8410	Chief Operations Officer	Transportation	10,330,666	458.91
8632	Chief Operations Officer	Operations Officer	368,891	16.39
8635	Chief Operations Officer	Facility Assessment-Operations	121,561	5.40

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8301	Chief Operations Officer	Maintenance Department	941,946	41.84
8306	Chief Operations Officer	South East Lake Building	191,286	8.50
8310	Chief Operations Officer	School Security & Patrol Service	1,395,078	61.97
8208	Chief Operations Officer	Building Security & Safety	981,501	43.60
8311	Chief Operations Officer	Carpentry/Painting	1,088,971	48.37
8312	Chief Operations Officer	Electrical	744,203	33.06
8313	Chief Operations Officer	General Maintenance	647,874	28.78
8314	Chief Operations Officer	Grounds	1,574,563	69.95
8315	Chief Operations Officer	HVAC	1,084,486	48.18
8316	Chief Operations Officer	Plumbing	585,111	25.99
9700	Chief Operations Officer	Transfers to CNP	2,700,000	119.94
	Total Chief Operations Officer		\$30,808,635	1,368.59

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8251	Superintendent	Learning Network 1	610,896	27.14
8252	Superintendent	Learning Network 2	439,990	19.55
8253	Superintendent	Learning Network 3	151,244	6.72
8254	Superintendent	Learning Network 4	503,550	22.37
8620	Superintendent	Superintendent	1,015,201	45.10
8621	Board Members	Board Members	995,113	44.21
8622	Superintendent	In-House Attorney	456,942	20.30
8629	Superintendent	Intergovernmental Relations	9,778	0.43
8600	Superintendent	Central Administration	1,045,393	46.44
	Total Superintendent		\$5,228,107	232.24

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8230	Chief of Staff	Registration	\$972,099	43.18
8235	Chief of Staff	School Zone 3	157,784	7.01
8610	Chief of Staff	Strategy and Innovation	331,402	14.72
8634	Chief of Staff	Chief Of Staff	290,656	12.91
8694	Chief of Staff	Student Information Services	543,575	24.15
8640	Chief Human Resources Officer	Human Resources	1,878,859	83.46
8650	Chief Human Resources Officer	Employee Assistance	542,500	24.10
8217	Chief of Staff	Communications Department	557,964	24.79
	Total for Chief of Staff		\$5,274,839	234.32

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
8630	Chief Financial Officer	Finance-Payroll Department	578,650	25.70
8631	Chief Financial Officer	Finance-Accounts Payable Dept.	329,518	14.64
8633	Chief Financial Officer	Finance-Purchasing Department	290,181	12.89
8636	Chief Financial Officer	Finance DeptComptroller	732,860	32.56
8637	Chief Financial Officer	Finance DeptCSFO Office	931,790	41.39
	Total Chief Financial Officer		\$2,862,999	127.18 ⁰

Cost Center	Responsible Cabinet Officer	Title of Cost Center	FY 2020 Proposed Budget	District Cost per ADM
	Superintendent and Other General Administration		\$5,228,107	\$232.24
	Chief of Staff		\$5,274,839	\$234.32
	Chief Academic and Accountability Officer		\$25,275,956	\$1,122.81
	Chief Operations Officer		\$30,808,635	\$1,368.59
	Chief Financial Officer		\$2,862,999	\$127.18
		Grand Total System Level	\$69,450,536	\$3,085.14

Recap of All Expenditures by Cost Center Categories

			<u> </u>			_				
Title of Cost Center	FY 2020 ADM	Foundation Program Revenue/OCE	Other State Revenue	Foundation 10 Mill Match	FY 20 State Revenue Less Local 10 Mill	FY 2020 Proposed Budget (General Fund Only)	District Funded	State Cost per ADM	District Cost per ADM	Total Cost per ADM
		/								
Total Elementary	9,173.9	\$59,751,605	\$5,485,346	\$(10,272,190)	\$54,964,761	1 \$74,057,520	\$19,092,759	9 \$5,991.43	\$2,081.20	\$8,072.63
_								, ,		
Total Middle School	3,046.25	\$17,758,314		\$(3,410,944)	\$14,347,370	\$22,917,421	\$8,570,051	1 \$4,709.85	\$2,813.31	\$7,523.16
Total K-8	4,450.3	\$27,384,547	\$1,437,484	\$(4,983,085)	\$23,838,946	\$30,351,164	\$6,512,218	8 \$5,356.71	\$1,463.32	2 \$6,820.03
Total High School	5,529.7	° \$33,751,949	0	\$(6,191,710)) \$27,560,238	8 \$44,644,855	5 \$17,084,61 7	7 \$4,984.04	\$3,089.61	\$8,073.65
Other Facilities Residential Treatment Facilities and Family Court (remaining portion is used for contracted services)				\$(8,191,710) \$(348,401)						
Grand Total All	92.514.20	2444 000 000	\$0.000 00d	\$49E 20C 22C	100 007 470	6470 220 727	\$40 F24 2F	CE 455 27	\$2,200,20	AZ CEE CE
Schools	22,511.30	\$141,090,960	\$6,922,830	\$(25,206,330)) \$ 122,807,472	2 \$172,338,727	7 \$49,531,255	5 \$5,455.37	\$2,200.28	\$7,655.65
Grand Total All System Level						\$69,450,536	\$69,450,536		\$3,085.14	\$3,085.14
GRAND TOTALS ALL COST CENTERS		\$141,090,960	\$6,922,830	\$(25,206,330)	\$122,807,472	\$241,789,263	\$118,981,791	\$5,455.37	\$5,285.42	\$10,740.79

SPECIAL REVENUE FUNDS PROPOSED BUDGET



Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes except those required to be accounted for in some other predetermined fund type.

All FY 2020 Grant Allocations have not been finalized by the various federal, state, and local agencies. Therefore, the proposed budgets for these funds may be based on prior year history and will be amended as needed when final notifications of amounts are received.

Special Revenue FY 2019	Title I Part A (4110)	Title II (4130)	Title III ELA (4150)	Perkins (3310)	IDEA Part B (3210)	IDEA Preschool (3220)	Neglected & Delinquent (4116)	Title I School Improvemen t (4122)	Title IV (4160)	Child Nutrition (5101)	Gear Up (5996)	Local Schools (7101)	AmeriCorp s (5994)	Totals
Revenues & Other Fund Sources	(-1110)	(4130)	(-1230)	(3310)	(3210)	(SEES)	(4220)	t (TEE)	(4200)	(3101)	(3330)	(7101)	3 (3334)	Totals
	ć47 F00 F70	ć4 770 C24	¢400 470	CE04 040	67 427 640	6454.043		670.026	ć4 22F 26F	Ć44 E44 720	¢2 000 240		6460.426	646 4E4 3E0
	\$17,588,570	\$1,770,631	\$106,173	5594,018	\$ <i>1,</i> 13 <i>1,</i> 648 	\$151,043	\$0)	\$1,235,265	\$14,511,739				\$46,151,258
Local Revenues										\$729,061		\$1,454,477		\$2,183,538
Other Revenues										\$537,198				\$537,198
Other Fund Sources										\$2,700,000		\$278,698	\$129,747	\$3,108,445
Total Revenues & Other Fund	44= =00 ==0	44 === 604	4406470	4-04-04-0	4= 40= 640	44=4 040		4=0.005	44 000 000	440 4== 000	42 000 040	44	4000 000	4=4 000 400
	\$17,588,570	\$1,770,631	\$106,173	\$594,018	\$7,137,648	\$151,043	\$0	\$78,826	\$1,235,265	\$18,477,998	\$2,808,219	\$1,/33,1/5	\$298,873	\$51,980,439
Expenditures & Other Fund Sources														
Instructional Services	\$4,872,252	\$720,063	\$106,173	\$466,757	\$4,662,997		\$0	\$78,826	\$20,000		\$1,528,480	\$1,048,162		\$13,503,710
Instructional Support Services	\$7,993,304	\$724,244	\$0	\$100,000	\$1,541,260	A -		\$0	\$1,068,904	A A	\$1,058,082	\$463,216		\$12,949,010
Operations & Maintenance			R			Λ			\$51,900			\$22,687		\$74,587
Auxiliary Services	\$36,210		D.	ΓT	\$36,000		TA			\$18,867,152	\$20,000	\$58,279		\$19,017,641
General Administrative Services	\$1,118,639	\$153,728	\$0	\$27,261	\$327,565	\$6,932	s c	H	\$56,689		\$201,657			\$1,892,472
Capital Outlay)					\$0
Debt Services			BUIL	DIN	G LEA	DER	S. IMP	ACTIN	GTH	E WO	RLD.			\$0
Other Expenditures	\$3,568,165	\$172,596	\$0		\$569,826	\$144,111			\$37,772		\$0	\$140,831	\$298,873	\$4,932,174
Other Fund Sources										\$0				\$0
Total Expenditures & Other Fund														
Uses	\$17,588,570	\$1,770,631	\$106,173	\$594,018	\$7,137,648	\$151,043	\$0	\$78,826	\$1,235,265	\$18,867,152	\$2,808,219	\$1,733,175	\$298,873	\$52,369,593
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$389,154)	\$0	\$0	\$0	(\$389,154)
Fund Balance, Beginning of Year										\$4,513,148		\$1,798,605		\$6,311,753
Unreserved Fund Balance - End of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			\$1,798,605	\$0	

Special Revenue FY 2020	Title I Part A	Title II	Title III ELA	Perkins	IDEA Part	IDEA Preschool	Neglected & Delinguent	(Title I School Improvem	Title I School Improvem	Title IV	Child Nutrition	Gear Up	Local Schools	AmeriCor	
	(4110)	(4130)	(4150)	(3310)	В (3210)	(3220)	(4116)		ent (4122)	(4160)	(5101)	(5996)	(7101)	ps (5994)	Totals
Revenues & Other Fund Sources															
Federal Revenues	\$16,542,152	\$1,781,714	\$119,303	\$605,563	\$6,793,066	\$131,568	\$15,020	\$227,827	\$81,592	\$1,255,923	\$14,259,362	\$2,808,219)	\$150,000	\$44,771,309
Local Revenues											\$714,080		\$2,337,301		\$3,051,381
Other Revenues											\$525,018	3			\$525,018
Other Fund Sources											\$2,700,000		\$370,828	\$179,441	\$3,250,269
Total Revenues & Other Fund Sources	\$16,542,152	\$1.781.714	\$119.303	\$605.563	\$6.793.066	\$131.568	\$15.020	\$227,827	\$81,592	\$1.255.923	\$18.198.460	\$2.808.219	\$2,708,129	\$329.441	\$51,597,977
Expenditures & Other Fund Sources	Ψ 10,0 π2,132	, , , , , , , , , , , , , , , , , , , 		- + + + + + + + + + + + + + + + + + + +	40,733,000			4227,627	-	 		, , , , , , , , , , , , , , , , , , , 	, 42,700,123	, , , , , , , , , , , , , , , , , , , 	
Instructional Services	\$7,155,695	\$ 501,47 9	\$112,764	\$436,049	\$4,908,607		\$15,020	\$227,827	\$81,592	\$87,780	Δ Δ	\$1,493,365	\$1,620,896	j	\$16,641,074
Instructional Support Services	\$6,419,300	\$1, <mark>047,8</mark> 26	\$0	\$145,385	\$1,112,898	A			\$0	\$978,120	$\Lambda \cdot \Lambda$	\$1,109,983	\$707,008	3	\$11,520,521
Operations & Maintenance										\$111,228			\$70,037	,	\$181,265
Auxiliary Services General Administrative	\$11,544			CI	\$81,000	Υ	S	С	Н		\$19,086,913	\$16,930	\$80,282		\$19,276,669
Services	\$888,610	\$67,409	\$2,339	\$24,129	\$270,679	\$5,243	ERS.	IMPA	CTIN	\$23,543	WOR	\$187,941			\$1,469,893
Capital Outlay															\$0
Debt Services															\$0
Other Expenditures	\$2,067,002	\$165,000	\$4,200		\$419,882	\$126,325				\$55,252		\$0	\$229,506	\$329,441	\$3,396,608
Other Fund Sources											\$0		\$400		\$400
Total Expenditures & Other	¢46 F42 4F2	ć4 7 04 744	6440 202	ĆCOE ECO	¢c 702 0cc	ć424 FC0	ć4F 020	6227.027	604 503	ć4 355 033	¢40 000 043	. ć2 000 24 <i>0</i>	¢2 700 420	6220 444	¢52.406.420
	\$16,542,152							\$227,827							\$52,486,430
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	(\$888,453)	\$0	\$0	\$0	(\$888,453)
Fund Balance, Beginning of Year											\$3,666,982		\$1,771,750		\$5,438,732
Unreserved Fund Balance - End of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$2,788,529	\$0 80	\$1,771,750	\$0	\$4,550,279

							Neglect								
			Title III			IDEA	ed & Delingu	Title I School	Title I School		Child		Local	Other	
Special Revenue Variance FY 20 -	Title I Part A	Title II	ELA	Perkins	IDEA Part		ent		Improvem	Title IV	Nutrition	Gear Up	Schools	(AmeriCo	
FY 19	(4110)	(4130)	(4150)	(3310)	B (3210)	(3220)	(4116)	nt (4120)	ent (4122)	(4160)	(5101)	(5996)	(7101)	rps 5994)	Totals
Revenues & Other Fund Sources															
Federal Revenues	(\$1,046,418)	\$11,083	\$13,130	\$11,545	(\$344,582)	(\$19,475)	\$15,020	\$227,827	\$2,766	\$20,658	(\$252,377)	\$0	\$0	(\$19,126)	(\$1,379,949)
Local Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$14,981)	\$0	\$882,824	\$0	\$867,843
Other Revenues	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	(\$12,180)	\$0	\$0	\$0	(\$12,180)
Other Fund Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$92,130	\$49,694	\$141,824
Total Revenues & Other Fund															
Sources	(\$1,046,418)	\$11,083	\$13,130	\$11,545	(\$344,582)	(\$19,475)	\$15,020	\$227,827	\$2,766	\$20,658	(\$279,538)	\$0	\$974,954	\$30,568	(\$382,462)
Expenditures & Other Fund															
Sources	- 1														
Instructional Services	\$2,283,443	<mark>(\$218,584)</mark>	\$6,591	(\$30,708)	\$245,610	\$0	\$15,020	\$227,827	\$2,766	\$67,780	\$0	(\$35,115)	\$572,734	\$0	\$3,137,364
Instructional Support Services	(\$1,574,004)	\$323,582	\$0	\$45,385	(\$428,362)	\$0	\$0	\$0	\$0	(\$90,784)	\$0	\$51,901	\$243,792	\$0	(\$1,428,489)
Operations & Maintenance	\$0	\$0	\$0	\$0	\$0			\$0	\$0	\$59,328	\$0	\$0	\$47,350	\$0	
Auxiliary Services	(\$24,666)	\$0	\$0	\$0	\$45,000	\$ 0	\$0	\$0	\$0	\$0	\$219,761	(\$3,070)	\$22,003	\$0	\$259,028
							9		П		, L	9			
General Administrative Services	(\$230,029)	(\$86,319)	\$2,339	(\$3,132)	(\$56,886)	(\$1,689)	R S \$0	\$0	\$0	(\$33,146)	E w \$0	(\$13,716)	\$0	\$0	(\$422,579)
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Services	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Expenditures	(\$1,501,163)	(\$7,596)	\$4,200	\$0	(\$149,944)	(\$17,786)	\$0	\$0	\$0	\$17,480	\$0	\$0	\$88,675	\$30,568	(\$1,535,566)
Other Fund Sources	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$400	\$0	\$400
Total Expenditures & Other Fund															
Uses	(\$1,046,419)	\$11,083	\$13,130	\$11,545	(\$344,582)	(\$19,475)	\$15,020	\$227,827	\$2,766	\$20,658	\$219,761	\$0	\$974,954	\$30,568	\$116,837
Surplus (Deficit)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	(\$499,299)	\$0	\$0	\$0	(\$499,299)
Fund Balance, Beginning of Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	\$846,166	\$0	\$26,855	\$0	\$873,021
Unreserved Fund Balance - End of															
Year	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0	\$0	(\$1,345,465)	\$0	(\$26,855)	\$0	(\$1,372,320)

CAPITAL PROJECTS FUND PROPOSED BUDGET BIRFY 2020 HAM BUILDING LEADERS. IMPACTING THE WORLD.

The Capital Projects Fund accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust fund.

Revenues come from:

The Alabama State Department of Education Interest on Investments

And Available Sources From:

Capital Projects Fund Balance

Available Source of Funds-Capital Projects Fund	FY19 Amended Budget	FY20 Proposed	Variance
Capital Projects Fund Balance, October 1-Projected	<u>\$13,641,460</u>	<u>\$13,995,270</u>	<u>\$353,810</u>
Alabama State Department of Education for Capital Projects	5,365,862	5,615,060	249,198
Alabama State Department of Education for Fleet Renewal	682,464	757,666	75,202
Other (Capital Purchase Match)	2,122,319	1,604,303	(518,016)
Transfer from General Fund - Fund Balance (Sales Tax)	3,400,000	0	(3,400,000)
Sale of Property	2,023,418	0	(2,023,418)
Interest Income	<u>80,000</u>	80,000	<u>0</u>
Total Revenues	<u>\$13,674,063</u>	\$8,057,029	<u>\$(5,617,034)</u>
Total Available Source of Funds	<u>\$27,315,523</u>	<u>\$22,052,299</u>	\$(5,263,224)

Expenditures & Fund Balance-Capital Projects Fund	FY19 Amended Budget	FY20 Proposed	Variance
Operations and Maintenance	\$3,211,303	\$2,375,032	\$(836,271)
Instructional Services	1,716,136	1,089,650	(626,486)
Auxiliary Services (Fleet Renewal)	1,074,704	757,666	(317,038)
Capital Outlay	10,662,510	7,640,400	(3,022,110)
Debt Service (Prior Year Leverages)	2,345,165	2,625,427	280,262
Other Expenditures (On behalf)	2,122,319	1,604,303	(518,016)
Total Expenditures and Other Fund Uses	<u>\$ 21,132,137</u>	\$16,092,478	<u>\$(5,039,659)</u>
Net revenues Over (Under) Expenditures	<u>\$(7,458,074)</u>	<u>\$(8,035,449)</u>	<u>\$(577,357)</u>
Projected Capital Projects Fund Balance, September 30	<u>\$6,183,386</u>	<u>\$5,959,821</u>	<u>\$(223,565)</u>

Existing Capital Projects

Project	Notes	Original FY19 Budget	Amended FY19 Budget	FY 2020 Proposed Budget
Carver – Fund Source 2120	Foundation contingency (use unspent FY18 funds)	500,000	500,000	478,500.00
On-site Fueling Project – Fund Source 6590	Board approved \$1M on 3/13/18, but scope still being developed)		1,200,000	1,150,000
Property Insurance – Fund Source 2120		700,000	700,000	700,000
Fleet renewal – Fund Source 1320	Buses	1,074,704	1,074,704	757,666
Staff Augmentation – Fund Source 6590	(Approved 5/8/18, 400,000/year)	717,935	717,935	250,000
Bush Hills Steam Project – Fund Source 6510			6,000,000	4,906,900
Jackson Olin Feeder Pattern – Fund Source 6510			460,214	380,050
			0.5	\$8,623,116

New Capital Projects for FY 2020

Projects	Fund Requests
Central Park Elementary – Roof Project – Fund Source 2120	300,000
South Hampton K-8 – Roof Project – Fund Source 2120	750,000
W.J. Christian K-8 – Roof Project – Fund Source 2120	750,000
TBD - Flooring and Paving Projects – Fund Source 2120	89,632
TBD - Painting Projects – Fund Source 2120	100,000
HVAC Preventative Maintenance – Fund Source 2120	400,000
General Maintenance – Fund Source 2120	300,000
Staff Augmentation – Fund Source 6590	550,000
Total New Capital Projects	3,239,632

Capital Projects Recap

	Debt Service	Amended FY19 Budget	FY 2020 Proposed Budget
Debt Service	Leveraged debt through state	2,345,165	2,625,427
*On-behalf payments	Capital match (required)	2,122,319	1,604,303
Total Debt Services		\$4,467,484	\$4,229,730
	RECAP for FY 2020		
Existing Projects			8,623,116
Debt Service			\$4,229,730
New Projects For FY 2020			<u>\$3,239,632</u>
Grand Total of All Capital Projects			\$16,092,478
* Please note this information is subject to change			<u> </u>

FIDUCIARY FUND

(Expendable Trust)

PROPOSED BUDGETA C I FY2020 THE WORLD.

The Expendable Trust accounts for financial assets held in trust for some specified purpose where the trust fund is designed to provide stewardship over the expendable asset.

Fiduciary or Expendable Trust Fund	FY19 Budget	FY20 Proposed	Variance
Total Revenues and Other Fund Sources	\$1,573,580	\$2,287,483	\$713,903
Total Expenditures and Other Fund Uses	\$1,573,580	\$2,287,483	\$713,903
Excess of Revenues Over (Under) Expenditures	\$0	\$0	\$0
Fund Balance, October 1	\$734,560	\$733,038	\$(1,522)
Fund Balance, September 30	\$734,560	\$733,038	\$(1,522)

ALL FUND TYPES COMBINED



PROPOSED BUDGET FY 2020

		Special Revenue			
All Funds FY 2020 Proposed Budget	General Fund	Fund	Capital Projects Fund	Expendable Trust	Totals
Revenues & Other Fund Sources					
State Revenues	\$130,963,502		\$ 6,372,726		137,336,228
Federal Revenues	486,000	44,771,309			45,257,309
Local Revenues	99,022,676	3,051,381	80,000	2,287,483	104,441,540
Other Revenues	1,311,000	525,018	1,604,303		3,440,321
Other Fund Sources	3,064,855	3,250,269			6,315,124
Total Revenues & Other Fund Sources	\$ 234,848,033	\$51,597,977	\$8,057,029	\$2,287,483	\$ 296,790,522
Expenditures & Other Fund Sources					
Instructional Services	125,898,509	16,641,074	820,150	1,876,731	145,236,463
Instructional Support Services	43,425,539	11,520,521	269,500	26,300	55,241,859
Operations & Maintenance	32,675,120	181,265	2,375,032	3,500	35,234,917
Auxiliary Services	8,879,621	19,276,670	757,666	131,679	29,045,636
General Administrative Services	13,336,735	1,469,893.13	0	9	14,806,623
Capital Outlay	4,405,500	ERS. IMPAC	7,640,400	ORLD.	12,045,900
Debt Services	LDING LLAD	LKO. INFAO	4,229,730	OKLD.	4,229,730
Other Expenditures	9,811,179	3,396,609		248,773	13,456,560
Other Fund Uses	3,357,061	400		500	3,357,961
Total Expenditures & Other Fund Uses	\$ 241,789,263	\$52,486,431	16,092,478	2,287,483	\$ 312,655,655
Excess of Revenues Over (Under) Expenditures	\$ (6,941,230)	\$ (888,454)	\$ (8,035,449)	\$ -	\$ (15,865,133)
Fund Balance, Beginning of Year	\$ 66,000,000	\$ 5,438,732	\$13,995,270.	\$ 733,038	\$ 86,167,040
Fund Balance, End of Year	\$ 59,058,768	\$ 4,550,278	\$ 5,959,821	\$ 733,038	\$ 70,301,907
Average Monthly Expenditures	\$20,149,105				
Months of Reserve	2.93				
				92	

Questions or Comments?



Supplemental Information BIR FY 2020 GHA Proposed Budget THE WORLD.