



Baldwin County School System

FY 2022 Proposed Budget

First Public Hearing

John Wilson, CSFO

September 2, 2021

FY 2022 Budget Summary

BALDWIN COUNTY BOARD OF EDUCATION
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2022

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	166,290,629.00	0.00	323,708.46	43,144,403.54	0.00	209,758,741.00
FEDERAL REVENUES	0.00	80,381,496.74	0.00	0.00	0.00	80,381,496.74
LOCAL REVENUES	156,353,112.37	29,670,591.74	1,932,427.00	0.00	1,992,968.00	189,949,099.11
OTHER REVENUES	480,000.00	241,373.00	0.00	0.00	0.00	721,373.00
TOTAL REVENUES	323,123,741.37	110,293,461.48	2,256,135.46	43,144,403.54	1,992,968.00	480,810,709.85
EXPENDITURES:						
INSTRUCTIONAL SERVICES	174,024,220.31	43,434,338.13	0.00	0.00	633,057.00	218,091,615.44
INSTRUCTIONAL SUPPORT SERVICES	53,619,927.95	15,522,968.24	0.00	0.00	467,785.00	69,610,681.19
OPERATIONS & MAINTENANCE	19,296,638.90	18,620,478.04	0.00	140,000.00	38,475.00	38,095,591.94
AUXILIARY SERVICES	13,607,696.00	19,626,146.57	0.00	2,560,696.00	71,039.00	35,865,577.57
GENERAL ADMINISTRATIVE SERVICES	12,493,457.53	3,763,406.52	0.00	0.00	0.00	16,256,864.05
CAPITAL OUTLAY	0.00	357,000.00	0.00	136,950,567.56	0.00	137,307,567.56
DEBT SERVICES	0.00	32,500.00	29,210,997.54	1,929,868.77	0.00	31,173,366.31
OTHER EXPENDITURES	4,611,095.14	9,151,980.50	0.00	0.00	378,233.00	14,141,308.64
TOTAL EXPENDITURES	277,653,035.83	110,508,818.00	29,210,997.54	141,581,132.33	1,588,589.00	560,542,572.70
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	1,862,120.57	5,569,270.00	24,991,924.09	62,000,000.00	0.00	94,423,314.66
OTHER FUND USES	42,561,194.09	0.00	0.00	0.00	0.00	42,561,194.09
TOTAL OTHER FUND SOURCES (USES)	(40,699,073.52)	5,569,270.00	24,991,924.09	62,000,000.00	0.00	51,862,120.57
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	4,771,632.02	5,353,913.48	(1,962,937.99)	(36,436,728.79)	404,379.00	(27,869,742.28)
BEGINNING FUND BALANCE - OCT 1	63,173,657.83	57,460,196.47	35,810,301.69	63,090,022.15	1,005,146.00	220,539,324.14
ENDING FUND BALANCE - SEP 30	67,945,289.85	62,814,109.95	33,847,363.70	26,653,293.36	1,409,525.00	192,669,581.86

Governmental Fund Types

- **General Fund** – This fund type accounts for all financial resources of the school system except those required to be accounted for in another fund. The primary operating functions of the school system are performed in the general fund.
- **Special Revenue** – This fund type accounts for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes other than state funds.
- **Debt Service** - This fund type accounts for the accumulation of resources for the payment of general long-term debt, both principal and interest.
- **Capital Projects** - This fund type accounts for financial resources used to acquire or construct major capital facilities other than those of proprietary and trust fund.
- **Fiduciary Expendable Trust Fund** - This fund type accounts for financial assets held in trust for some specified purpose where the trust fund is designed to provide stewardship over the expendable asset.

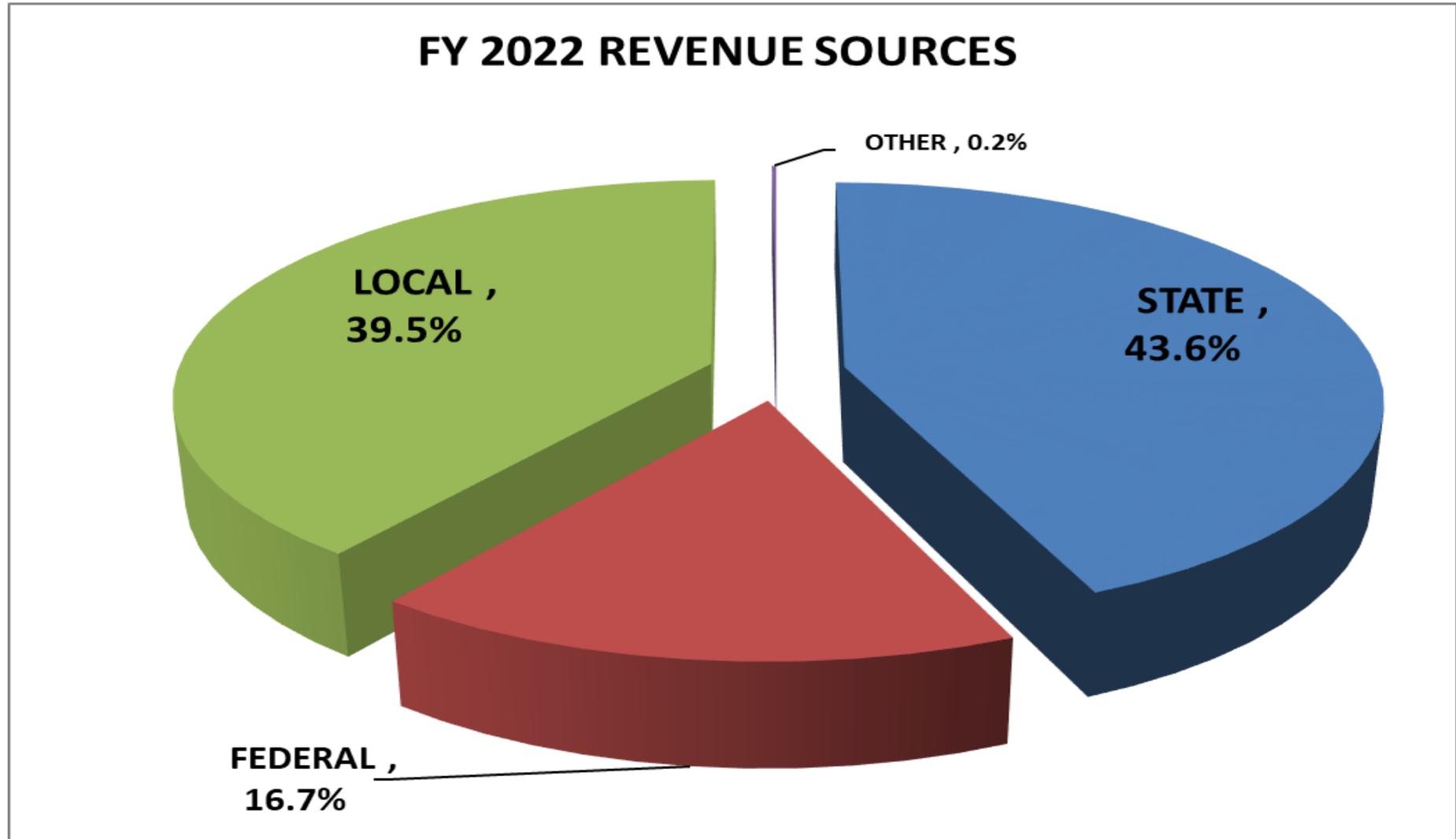
Total Budgeted Revenues FY 2022

	2022	2021 Amended Budget	Variance
REVENUES			
STATE REVENUES	209,758,741	181,598,335	28,160,406
FEDERAL REVENUES*	80,381,497	57,637,032	22,744,465
LOCAL REVENUES*	189,949,099	179,121,683	10,827,416
OTHER REVENUES	721,373	1,321,136	(599,763)
TOTAL REVENUES	480,810,710	419,678,186	61,132,524

* 2022 Federal allocations do not include carryover funds from the previous FY to demonstrate a more accurate year over year comparison.

* Local revenue totals include general fund tax revenue as well as food service income and local school revenue reported at each individual school location

Total Budgeted Revenues FY 2022



State Revenue

REVENUES:	2022	2021	Variance
State Revenues:			
Foundation Program	143,726,286	144,906,987	(1,180,701)
Teacher Stabilization Fund	3,048,960		
SDE Appropriations	3,841,285	3,393,951	447,334
Transportation	14,725,213	14,643,980	81,233
At Risk	760,236	702,649	57,587
Preschool	797,835	245,636	552,199
OSR Pre-Kindergarten Programs	1,589,304	1,541,228	48,076
Capital Outlay	41,269,622	7,325,997	33,943,625
Total	209,758,741	172,760,428	33,949,353

FY 2022 State Foundation Program

State Department of Education				
<i>FY 2022</i>				
State Education Foundation Allocation Report				
<i>002 Baldwin County</i>	FY 2022		FY 2021	Change
System ADM	29,554.95		30,041.15	(486.20)
<i>Foundation Program Units</i>				
Teachers	1,700.00		1,732.20	(32.20)
Principals	43.00		41.00	2.00
Assistant Principals	37.00		39.00	(2.00)
Counselors	55.00		59.50	(4.50)
Librarians	46.00		45.50	0.50
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
<i>Total Units</i>	1,888.00		1,924.20	(36.20)

ADM(Average Daily Membership): represents the total, average daily enrollment during the first twenty days after Labor Day of the previous school year. This total does not include Pre-K students.

See supplemental sheet for a breakdown of each school

FY 2022 State Foundation Program

<i>Foundation Program (State and Local Funds)</i>	2022		2021	
Salaries	102,723,257		102,032,342	690,915
Fringe Benefits	39,731,656		40,094,082	(362,426)
Other Current Expense (\$20,702/unit)	39,084,933	(\$19,808/unit)	38,113,970	970,963
Classroom Instructional Support				
Teacher Materials and Supplies (\$700/unit)	1,321,600	(\$600/unit)	1,154,520	167,080
Technology (\$500/unit)	944,000	\$350/unit	673,478	270,522
Library Enhancement (\$158/unit)	297,773	(\$158/unit)	303,483	(5,710)
Professional Development (\$100/unit)	188,800	(\$100/unit)	192,420	(3,620)
Common Purchase (\$0/unit)		(\$0/unit)		-
Textbooks (\$75/ADM)	2,216,627	\$75/ADM	2,253,092	(36,465)
<i>Total Foundation Program</i>	186,508,646		184,817,387	1,691,259



State Foundation Allocation BEFORE 10 mill match

FY 2022 State Equity Funding

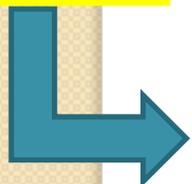
State Department of Education

FY 2022

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Textbooks (\$75/ADM)	2,216,627	\$75/ADM	2,253,092	(36,465)
Total Foundation Program	186,508,646		184,817,387	1,691,259
Foundation Program (10 mill requirement)	(42,782,360)		(39,910,400)	(2,871,960)
Net State Foundation Funding for FY 2022	143,726,286		144,906,987	(1,180,701)

**NET
FOUNDATION
FUNDING
AFTER 10 MILL
MATCH**



State Teacher Stabilization Funding

- \$3,048,960
- One time appropriation distributed to school systems on a per student basis for the year over year decline in the districts FY 21 funded ADM.
- The rate used to determine the district allocation is calculated using the gross State Foundation Program cost per student for FY 2021 which is \$6,271 per student.
- This represents approximately 35 teacher units.

Flexing Benefits of Virtual School as a CCTR

- Virtual Elementary – October 2020 ADM...1,957
 - Earned 117 teacher units --- Needed for 2021-2022 = 30 teachers.
 - Flex out countywide to Elementary Schools: 87 teacher.
- Virtual High School – October 2020 ADM...2,406
 - Earned 130 teacher units --- Need for 2021-2022 = 31 teachers
 - Flexed out countywide to High/Middle Schools = 99 teachers units.

TEAMS ACT

- Approximately 80 submitted applications.

	Teams	Non-Teams
	Masters - 9 month	
New	55,313	50,088.00
1	60,054	50,088.00
2	63,260	50,088.00
3	65,112	55,097.00
4	67,012	55,097.00
5	68,963	55,097.00
6	70,964	57,510.00
7	73,020	57,510.00
8	74,479	57,510.00
9	75,970	58,652.00
10	77,109	58,652.00
11	78,266	58,652.00
12-14	79,440	59,819.00
15-17	80,637	61,015.00
18-20	81,857	62,235.00
21-23	83,103	63,442.00
24-26	84,372	64,749.00

- Hold valid certificate
- Teaching full time approved course (Science/Math)
- Grades 6 -12
- Multiple contracts levels and timeframes depending on advance credentials (National Boards, STEAM,) and year of experience.
- Participating teachers voluntarily relinquish tenure state under Students First Act.
- Extra \$5,000 supplement for hard to staff schools status.

Hard to Staff School per SDE:

- Bay Minette Elementary
- Bay Minette Middle
- Central Baldwin Middle
- Mathis Elementary
- Foley Elementary
- Foley High
- Foley Middle
- Loxley Elementary
- Magnolia Elementary
- Pine Grove Elementary
- Robertsdale Elementary
- Silverhill Elementary
- Summerdale Elementary/Middle

FY 2021 Other State Funding

REVENUES:	2022	2021	Variance
State Revenues:			
Foundation Program	143,707,668	144,906,987	(1,199,319)
Teacher Stablization	3,048,960	0	3,048,960
Transportation	12,526,723	12,391,958	134,765
Capital Outlay	7,902,959	7,325,997	576,962
OSR Pre-Kindergarten Programs	1,589,304	1,446,258	143,046
Transporation (Fleet Renewal)	2,198,490	2,252,022	(53,532)
Alabama Reading Initiative	1,322,025	1,322,025	0
School Nurse Program	1,316,886	1,065,588	251,298
At Risk	760,236	702,649	57,587
Career Tech O &M	254,255	175,586	78,669
Alabama ESL	691,682	633,758	57,924
Preschool	797,835	245,636	552,199
Gifted Education	171,056	135,627	35,429
Technology Coordinator	85,381	61,367	24,014
PSCA - State Paid Capital Warrant	33,366,663	0	33,366,663
Total	209,740,123	172,665,458	37,074,665

Federal Revenue

REVENUES:	2022	2021	Variance
Federal Revenues:			
Individuals with Disabilities Act	6,718,433.00	6,691,678.00	26,755.00
Vocational Education	381,302.00	349,351.00	31,951.00
Title I-Part A	6,187,125.00	6,142,131.00	44,994.00
Title I-Neg. and Delinquent	62,071.00	71,646.00	(9,575.00)
Title II-Part A-Teacher & Princ. Trng.	1,031,043.00	935,785.00	95,258.00
Title III-English Language Acquisition	320,811.00	201,996.00	118,815.00
Title IV Part A - Student Support and Academic Enrichment	457,415.00	475,625.00	(18,210.00)
Care Act - ESSER	50,601,012.00	26,556,122.67	24,044,889.33
USDA - Food & Nutrition	14,089,999.00	8,570,259.00	5,519,740.00
Department of Defense	327,762.00	327,762.00	0.00
Other Federal Revenue	204,523.74	276,878.74	(72,355.00)
Total	80,381,496.74	50,599,234.41	29,782,262.33

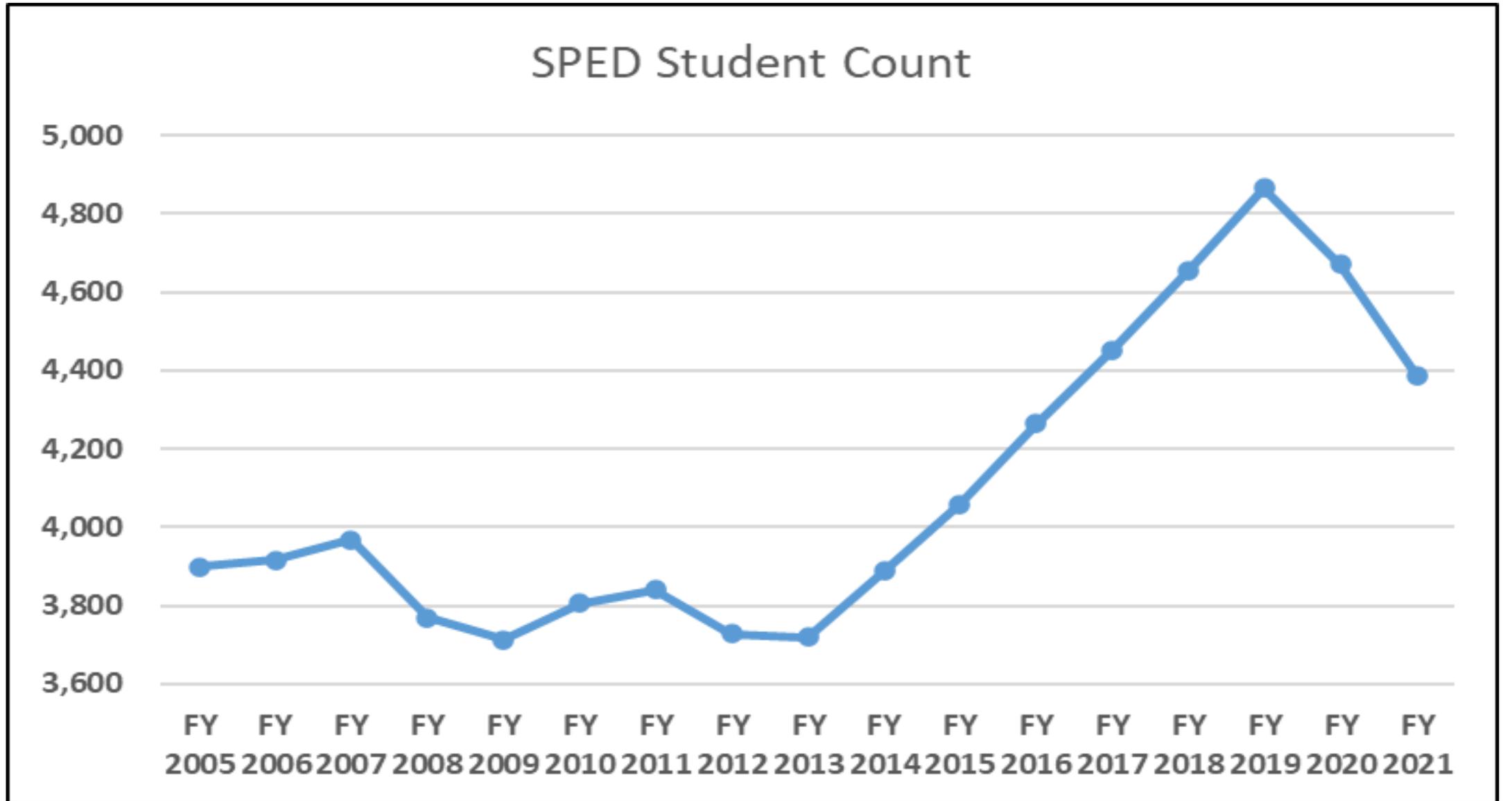
Special Education Cost

- State Foundation Funded Expenditures for Special Services-
\$19,484,514
- Federal Funded Special Services Expenditures (IDEA-Part B)-
\$8,124,283
- Local Funded Expenditures for Special Services-
\$11,411,119
- FY 2022 Budgeted Expenditures for Special Education:
\$39,019,916

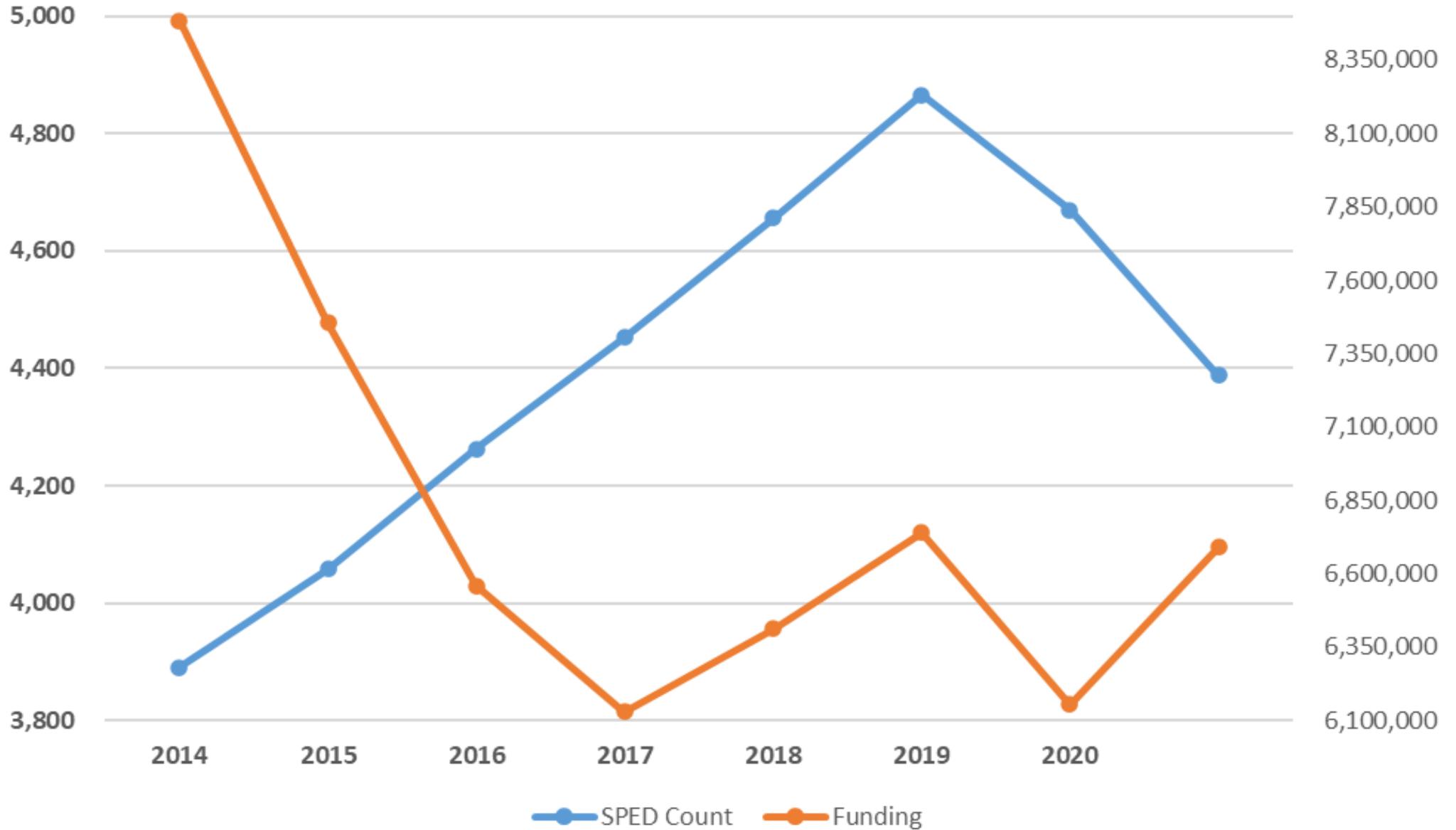
- Special Ed Staff of **612** Employees
- Covering **4,388** special needs students * (Federal Law requires the school system to provide services for students ages 3 – 21).

* Student numbers based on 2020-2021 enrollment

Special Education Student Count



SPED Student Count Versus Federal Funding



CARES ACT (ESSER I, II, III Financial Overview)

- ESSER I – \$4,939,383 (spent FY 20- FY 21)
- ESSER I – CRF Health \$1,346,852 (spent FY 20-21)
- ESSER II – CRF Devices \$3,288,223 (spent FY 20-21)
- ESSER I – GEER \$1,828,046 (spent \$1,412,207 - \$415,839 carrying over to FY 22)
- ESSER II - \$20,155,297 (\$7,544,555 spent, \$12,610,742 Carryover)
- ESSER III – ARP - \$50,601,012 (detailed application in 8/31 board meeting agenda item)

Detailed approved application with expenditures breakdown are included within the agenda item in the corresponding board meeting which it was publicly approved.

Child Nutrition Program Summary

- Serves approximately over 435,000 meals equivalent a month.
- 227 CNP employees countywide
- Revenue
 - USDA \$14,089,999
 - Estimated Sales: \$ 997,455
 - Transfer from General Fund \$ 4,935,820
 - Other (State Rebates) \$ 252,373
- Total Revenue: \$20,275,647



Gulf Shores Pro Rata % for Local Revenue

	Oct 20 ADM	Pro Rata %
Baldwin Co	29,554.95	93.20%
Gulf Shores	2,156.30	6.80%
	31,711.25	100%

Gulf Shores Impact on Local Revenue

FY 2022 Budget					
Ad Valorem (Including Probate)	CountyWide Revenue	Foundation Program Cost Ratio	Baldwin County	Foundation Program Cost Ratio	Gulf Shores
9 mills Countywide Tax	50,118,422.20	93.20%	46,710,369	6.80%	3,408,052.71
3 mills District 2 Tax	16,919,821.50	n/a	14,563,435	n/a	2,356,386.62
Total 12 Mills	67,038,243.70		61,273,804		5,764,439.33
County Wide Sales Tax	FY 2021 BCBE Budget				
1% Regular	48,388,111.59	93.20%	45,097,720	6.80%	3,290,391.59
1% Penny Sales Tax	48,388,111.59	93.20%	45,097,720	6.80%	3,290,391.59
Total Regular Sales Tax	96,776,223.18		90,195,440		6,580,783.18

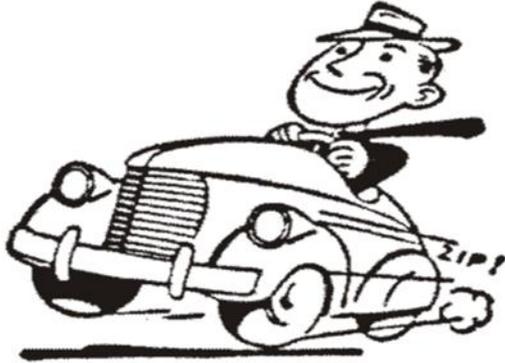
General Fund Local Revenue

<u>GENERAL FUND ONLY</u>			Variance
	2022	2021	
Local Revenues:			
Ad Valorem Taxes (Includes Probate)	61,273,804	57,141,742	4,132,062
Business Privilege Tax	1,200,000	1,200,000	0
County Sales and Use Tax (2%)	91,218,808	86,498,038	4,720,770
Other County Revenue	388,500	351,200	37,300
Bank Interest Revenue	12,000	500,000	(488,000)
Other Revenue (After School and Reimbursements)	2,260,000	2,100,000	160,000
Total Local Revenue	156,353,112	147,790,980	8,562,132
Less State Required 10 Mill Match	(42,782,360)	(39,910,400)	(2,871,960)
Balance for Local Use	113,570,752	107,880,580	5,690,172

Ad Valorem Budget

Ad Valorem

	FY 2022	FY 2021	Variance
Property Taxes	56,619,210	53,946,234	2,672,976
Probate Taxes	4,654,594	4,289,529	365,065
	61,273,804	58,235,763	3,038,041



3 Mill Districts

- FY 21 Revenue Projections:
 - Fairhope 3 mill –
 - \$2,304,256 Property Tax
 - \$173,640 Probate
 - **\$2,477,896 Total Projections**
 - Spanish Fort 3 mill -
 - \$818,772 Property Tax
 - \$ 77,400 Probate
 - **\$896,172 Total Projections**

See the July 29th board meeting agenda for detailed recommendations approved by each committee for the 2021-2022 school year.

WHAT IF I TOLD YOU



WE'RE HALFWAY DONE?

memegenerator.net

FY 2022 Expenditures

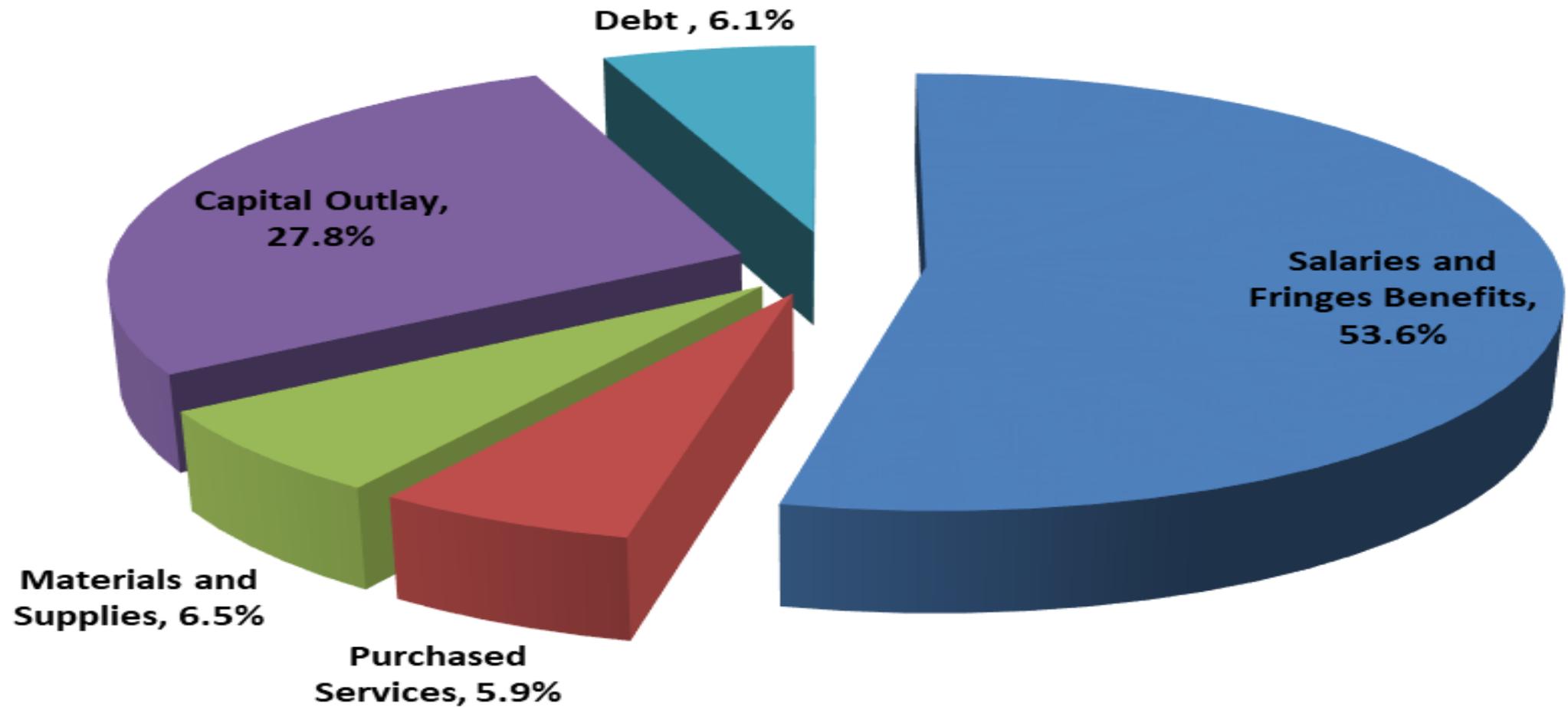
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EXHIBIT B-I-A

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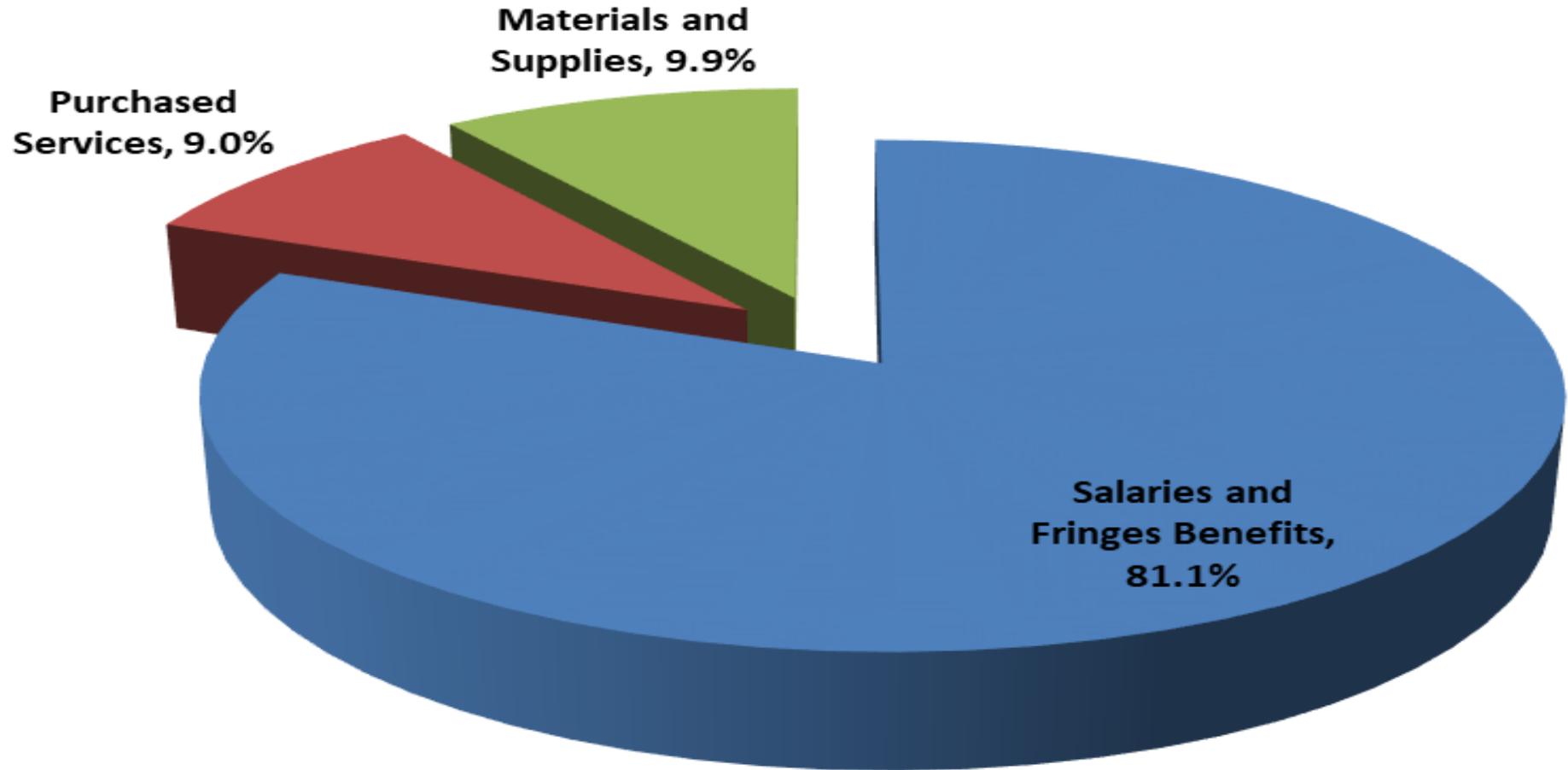
Categories of Expenditures - FY 2022

All Funds and Expenditures including Capital Projects and Debts



Categories of Expenditures - FY 2022

Excluding Capital Projects and Debt Service

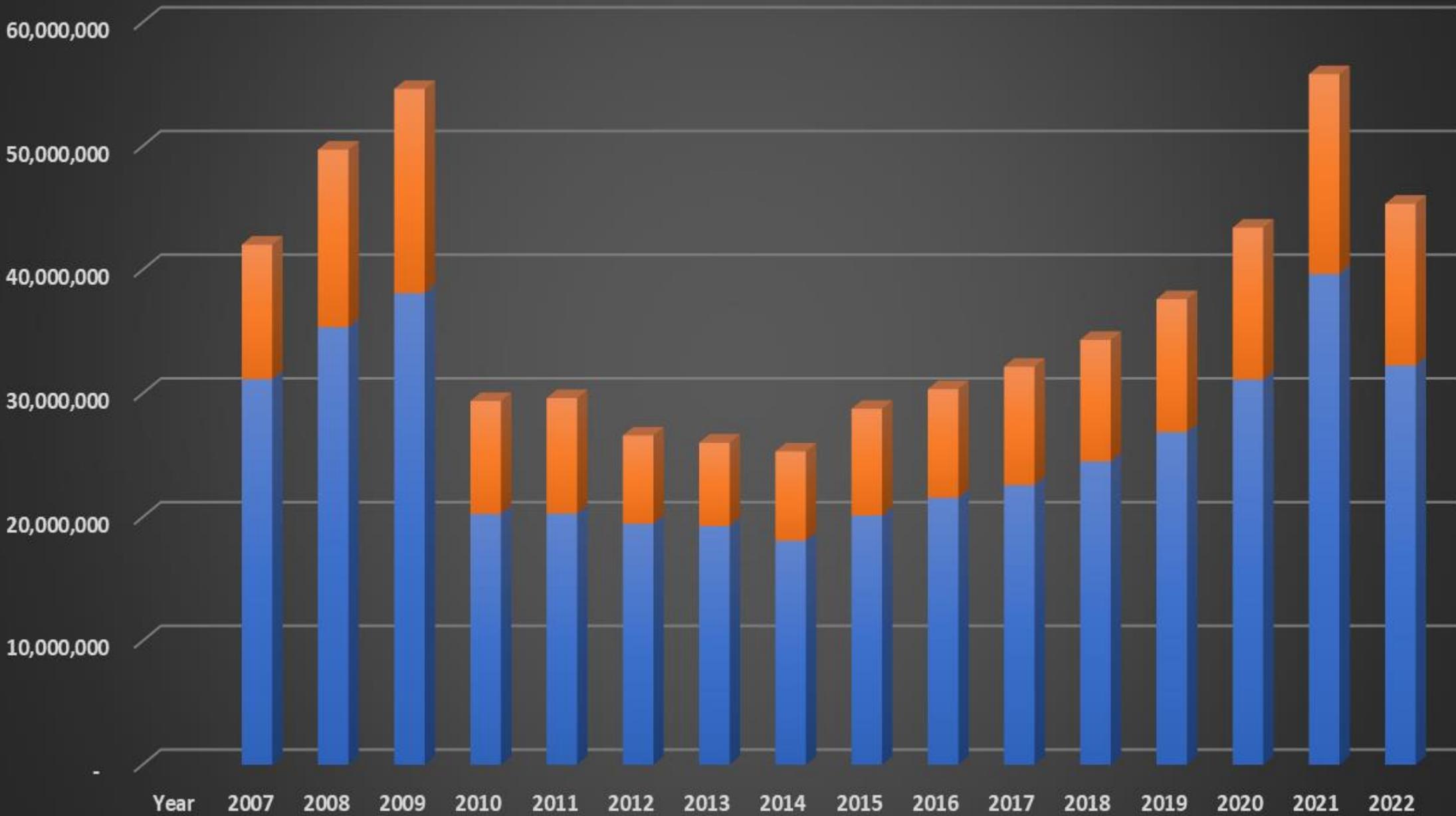


FY 2022 Personnel By Funding Source

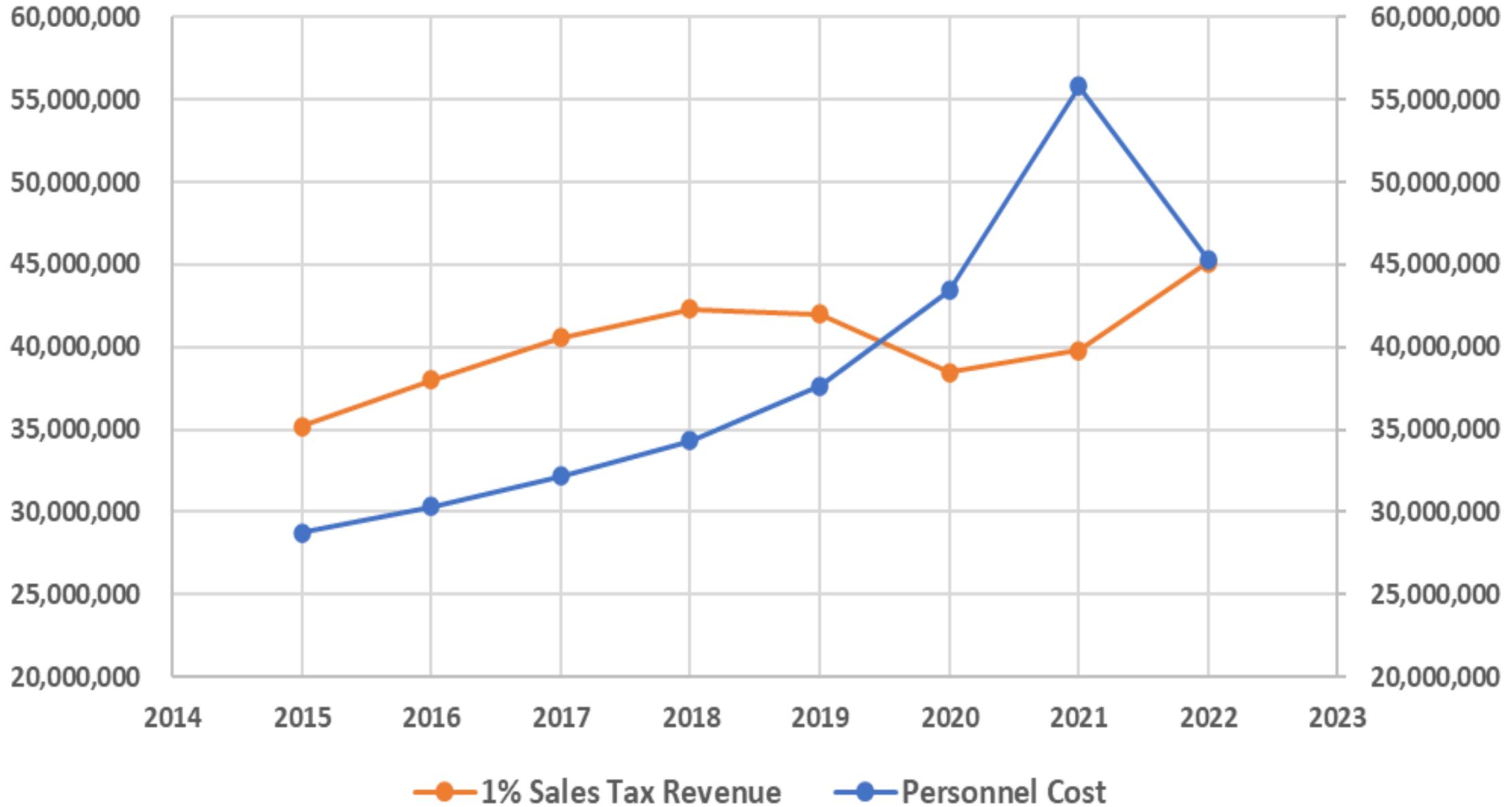
Budgeted Staff for FY 2022 by Fund	
State Programs	
State Foundation	1,927
Nurse	19
Transportation	316
AL Reading Init.	17
State OCE (Support Units)	536
State Other (Pre-K, At-Risk)	41
Total State	2,856
Federal Programs	
IDEA Part B	104
Title Programs	53.01
CNP	227
Fed Other	6
Total Federal	389
Local Programs	
Sales Tax Funded	611
Other Locally Funded	25
Total Local	636
Total Employees	3,882

Budgeted Staff for FY 2022 with Local Funds	
Teacher Certified Staff	
Teachers	206
Counselors	22
Principals	1
Asst Principals	28
Other Certified Employees	25
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	87
Clerical (Bookkeepers, Registrar, Secretary, etc.)	42
Technical (IT Technicians, Nurses, Social Workers, etc.)	71
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	81
Bus Drivers	37
Other Administrative Positions	10
Total Number of Staff Budgeted with Local Funds	610
Total Cost of Salaries and Benefits	\$ 42,830,665
Extracurricular & Athletic Supplements	\$ 1,759,336
Total Cost	\$ 44,590,001

Locally Funded Personnel Salaries and Benefits



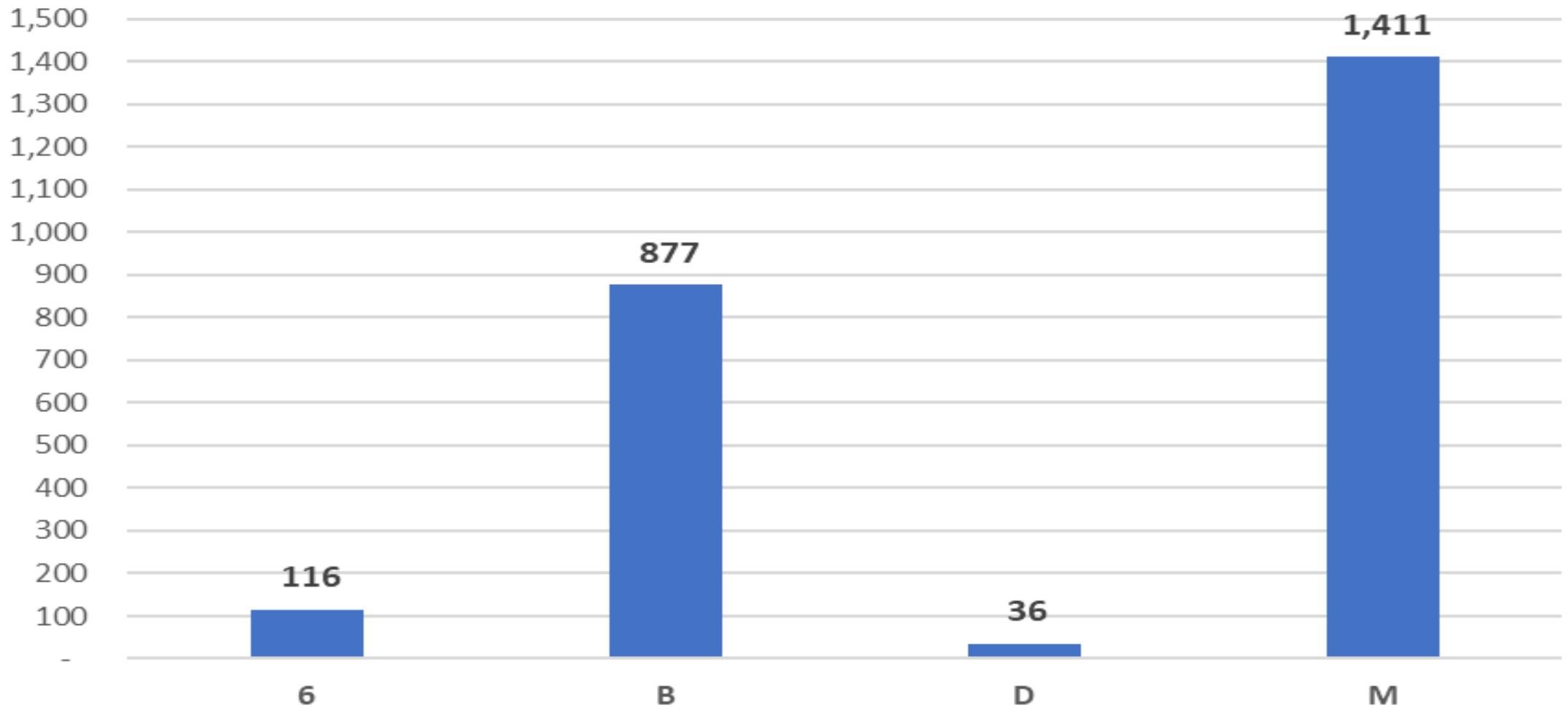
1% Sales Tax vs Local Personnel Cost



Certified Code ▾

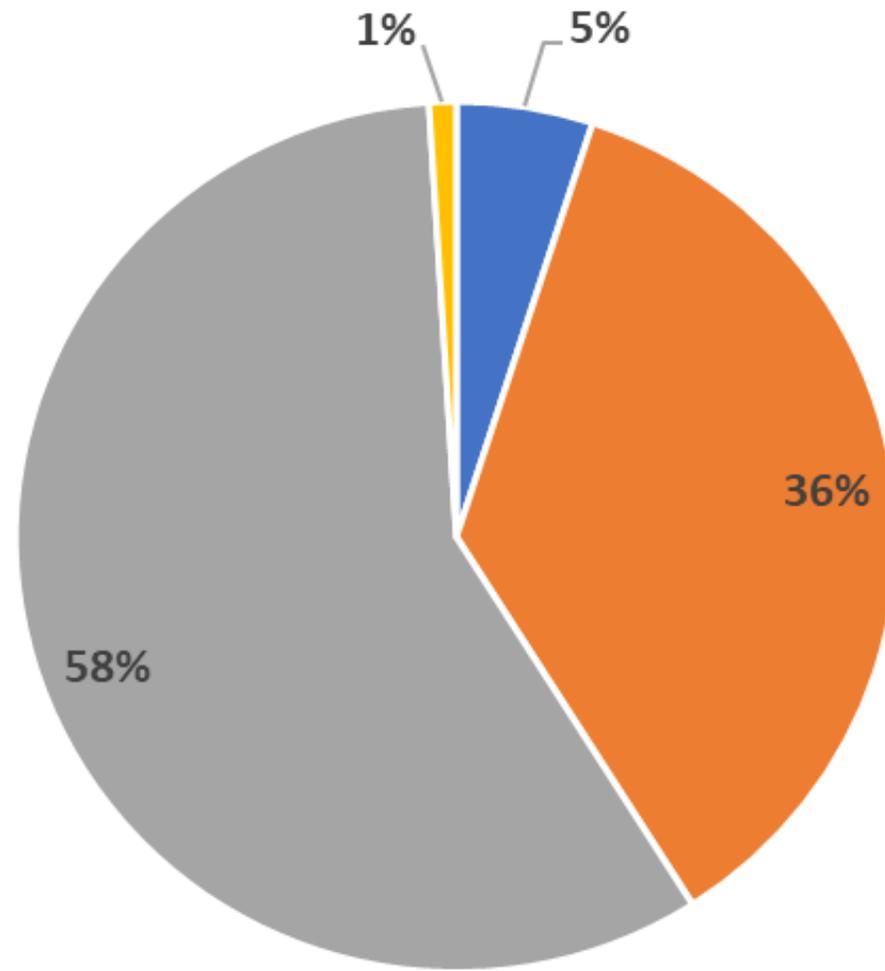
Sum of FTE

Certified Employees by Degree



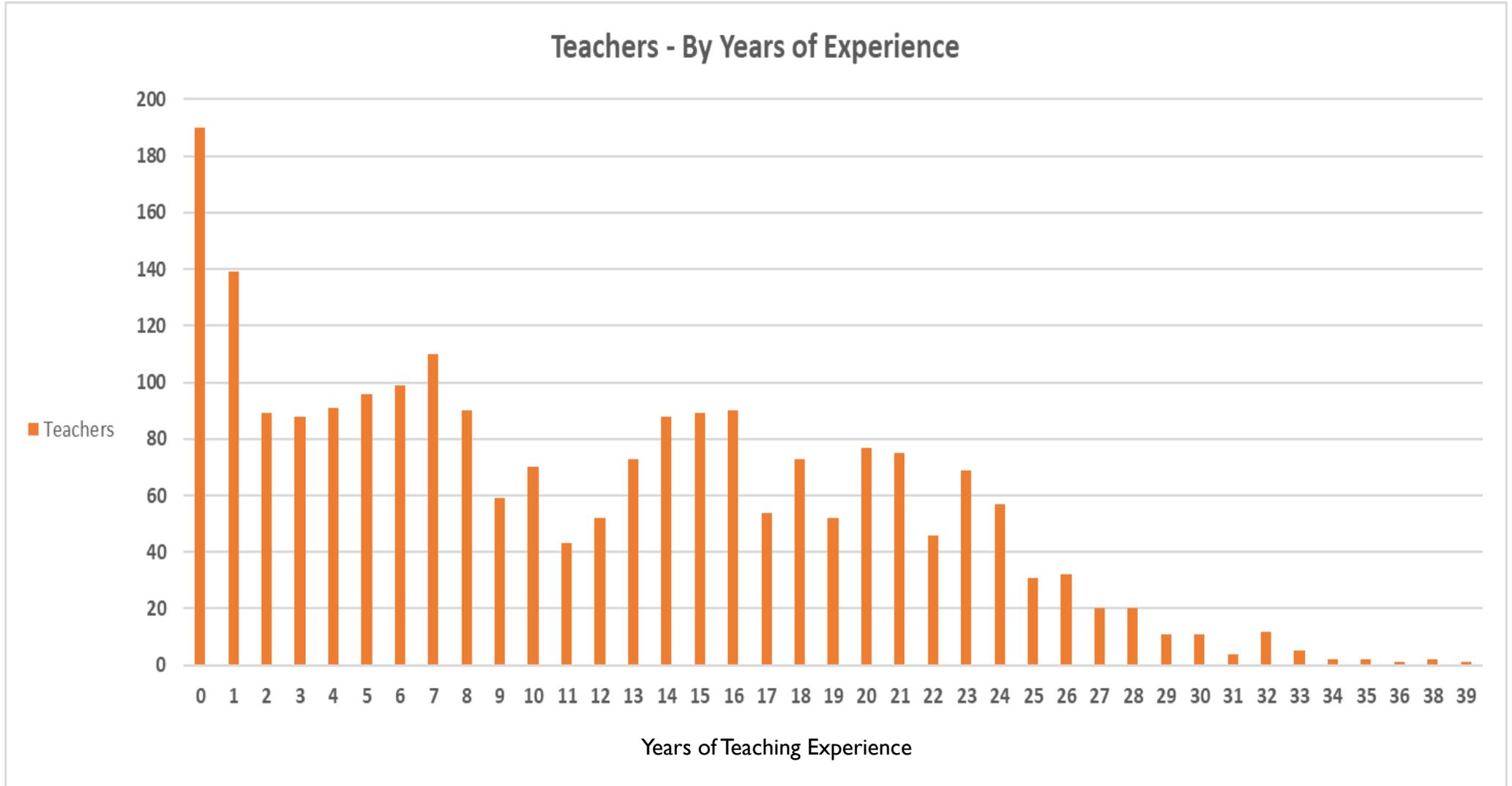
Highest Degree ▾

Highest Degree - Certified



■ 6 Year ■ Bachelor ■ Master ■ Doctors

Teachers – By Years of Experience



FY 2022 Employer Benefit Cost

Example:
A Brand-New
Teacher w/ a
Master Degree:

Starting salary:
\$50,088

Employer
Benefit Cost:
\$19,126

Total Cost
\$69,214

(Not including supplies
and substitute cost).

FY 2022 Board Cost Per Employee		
PEEHIP	\$800/month	\$9,600/per year
Retirement	Tier I	12.43%
	Tier II	11.32%
FICA		6.20%
Medicare		1.45%
Unemployment Comp		0.05%

Total Employer Benefit Cost Budgeted For FY 2022

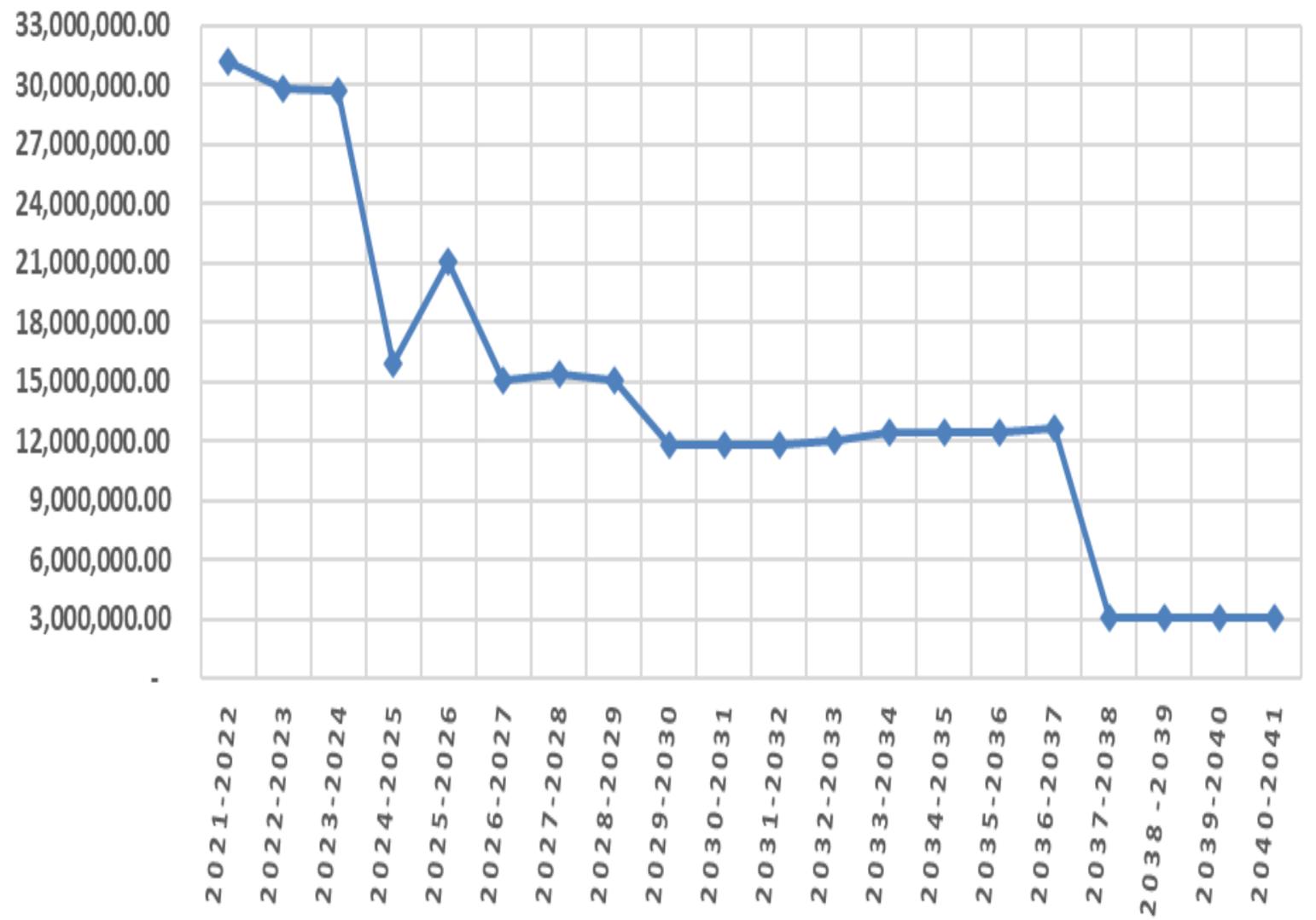
\$70,594,239

FY 2022 Debt Service

Debt Service for FY 2022		
Long Term Debt	Principal Payment	Interest Payment
Refunding School Warrants, Series 2012	2,360,000	1,008,269
Partial Refunded School Warrants, Series 2015	4,260,000	3,270,313
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	810,000	1,049,912
Public School Warrants, Series 2021	1,050,000	1,233,088
Total Pooled State Warrants	1,845,434	115,636
2021 Regions 4 Year Drawdown Loan	12,500,000	302,083
Local School Debt	25,300	7,200
Total	22,850,734	8,314,275
Total Principal and Interest Payments	31,165,009	

Local & State Bonds (Payments)	
2021-2022	31,165,008.94
2022-2023	29,835,429.98
2023-2024	29,725,549.58
2024-2025	15,963,294.94
2025-2026	21,075,396.52
2026-2027	15,120,014.50
2027-2028	15,389,061.50
2028-2029	15,116,291.00
2029-2030	11,822,467.00
2030-2031	11,818,474.00
2031-2032	11,841,805.00
2032-2033	11,986,437.50
2033-2034	12,442,837.50
2034-2035	12,431,350.00
2035-2036	12,447,350.00
2036-2037	12,648,950.00
2037-2038	3,059,550.00
2038 -2039	3,059,650.00
2039-2040	3,060,650.00
2040-2041	3,059,100.00

**LONG TERM DEBT
(ANNUAL PAYMENTS)**



Baldwin County Board of Education Series 2021 - \$50MM New Money

9/30 Fiscal Year	Existing Debt						Series 2021 School Warrants, Level Debt Service			Total New P+I
	Series 2012	Series 2015	Series 2017	Series 2020 RCEF Warrant	Series 2020 RCA1 Warrant ⁽¹⁾	Total Existing D/S	Principal	Interest	Total P+I	
2022	2,602,000	6,229,063	1,327,775	1,859,912	12,802,083	24,820,832	1,050,000	1,233,088	2,283,088	27,103,920
2023	2,604,000	6,216,063	1,327,775	1,857,983	12,677,083	24,682,903	1,455,000	1,606,550	3,061,550	27,744,453
2024	-	6,228,063	1,327,775	4,465,740	12,552,083	24,573,661	1,495,000	1,562,900	3,057,900	27,631,561
2025	-	6,238,313	1,327,775	4,468,635	-	12,034,723	1,555,000	1,503,100	3,058,100	15,092,823
2026	-	6,251,313	1,327,775	4,464,963	-	12,044,050	1,620,000	1,440,900	3,060,900	15,104,950
2027	-	6,266,313	1,327,775	4,464,827	-	12,058,915	1,685,000	1,376,100	3,061,100	15,120,015
2028	-	6,262,563	1,327,775	4,463,124	-	12,053,462	1,770,000	1,291,850	3,061,850	15,115,312
2029	-	230,313	1,327,775	10,499,854	-	12,057,941	1,855,000	1,203,350	3,058,350	15,116,291
2030	-	230,313	1,327,775	7,203,780	-	8,761,867	1,950,000	1,110,600	3,060,600	11,822,467
2031	-	230,313	1,327,775	7,202,287	-	8,760,374	2,045,000	1,013,100	3,058,100	11,818,474
2032	-	230,313	1,327,775	7,222,868	-	8,780,955	2,150,000	910,850	3,060,850	11,841,805
2033	-	7,600,313	1,327,775	-	-	8,928,088	2,255,000	803,350	3,058,350	11,986,438
2034	-	-	9,517,775	-	-	9,517,775	2,345,000	713,150	3,058,150	12,575,925
2035	-	-	9,541,600	-	-	9,541,600	2,440,000	619,350	3,059,350	12,600,950
2036	-	-	9,562,400	-	-	9,562,400	2,540,000	521,750	3,061,750	12,624,150
2037	-	-	9,588,800	-	-	9,588,800	2,640,000	420,150	3,060,150	12,648,950
2038	-	-	-	-	-	-	2,745,000	314,550	3,059,550	3,059,550
2039	-	-	-	-	-	-	2,800,000	259,650	3,059,650	3,059,650
2040	-	-	-	-	-	-	2,885,000	175,650	3,060,650	3,060,650
2041	-	-	-	-	-	-	2,970,000	89,100	3,059,100	3,059,100
	5,206,000	52,213,250	54,143,875	58,173,970	38,031,250	207,768,345	\$ 42,250,000	\$ 18,169,088	\$ 60,419,088	\$ 268,187,432

(1) Subordinate pledge of the Pledged Tax Proceeds

True Interest Cost (%)	1.87%
All Inclusive Cost (%)	1.90%
Maximum Annual Debt Service	27,744,453
FY 2020 Pledged Tax Proceeds	84,658,622
Coverage	3.05

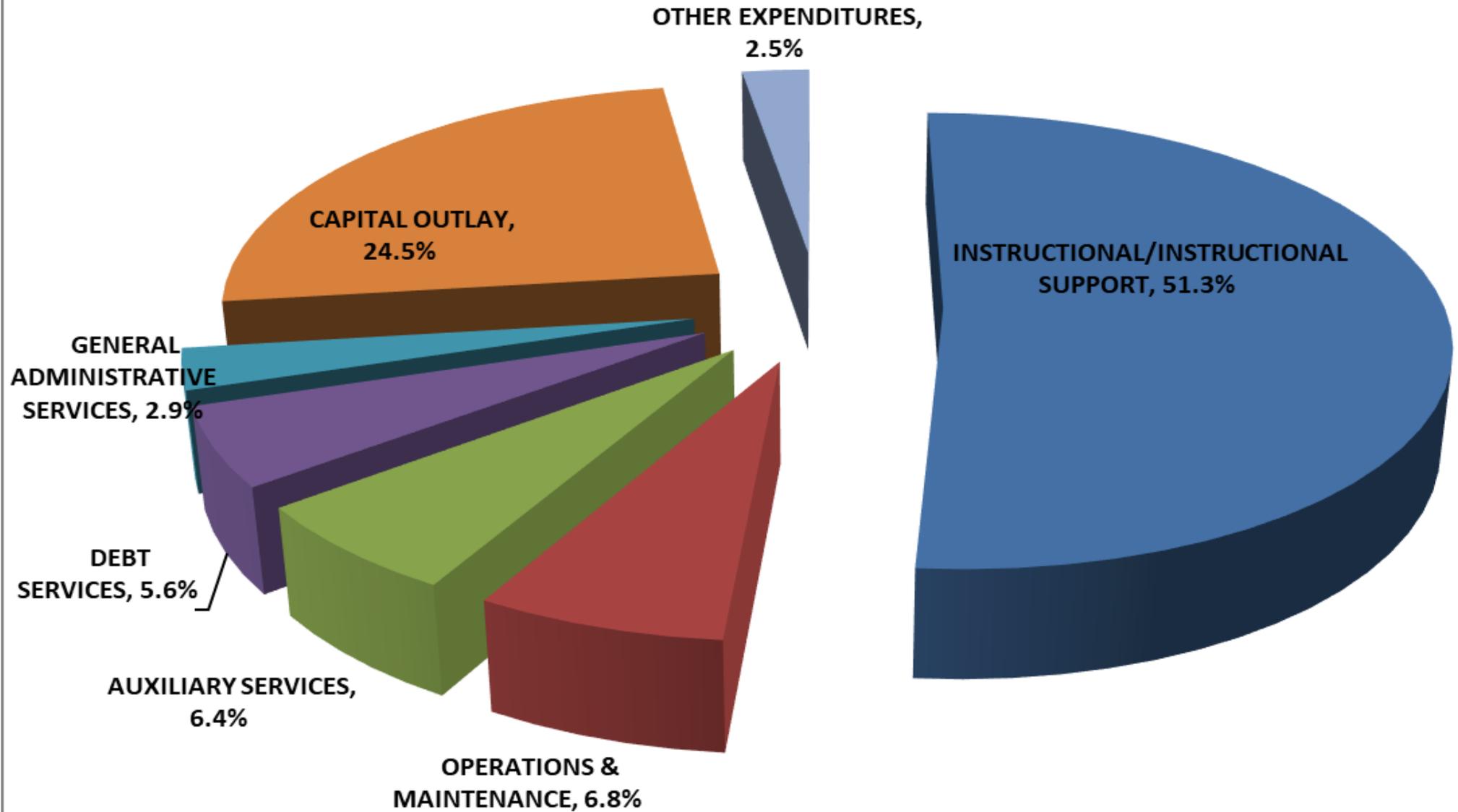
Raymond James
Alabama Public Finance
800-753-6619

2022 Total Expenditures by Functions (Includes All Funds and Fund Sources)

EXPENDITURES:	2022	2021	Variance
INSTRUCTIONAL SERVICES	218,091,615.44	189,904,882.65	28,186,732.79
INSTRUCTIONAL SUPPORT SERVICES	69,610,681.19	55,599,338.89	14,011,342.30
OPERATIONS & MAINTENANCE	38,095,591.94	33,700,888.25	4,394,703.69
AUXILIARY SERVICES	35,865,577.57	36,382,172.20	(516,594.63)
GENERAL ADMINISTRATIVE SERVICES	16,256,864.05	11,798,169.84	4,458,694.21
CAPITAL OUTLAY	137,307,567.56	62,999,200.44	74,308,367.12
DEBT SERVICES	31,173,366.31	30,712,902.38	460,463.93
OTHER EXPENDITURES	14,141,308.64	9,229,009.40	4,912,299.24
TOTAL EXPENDITURES	560,542,572.70	430,326,564.05	130,216,008.65

2022 Total Expenditures by Function

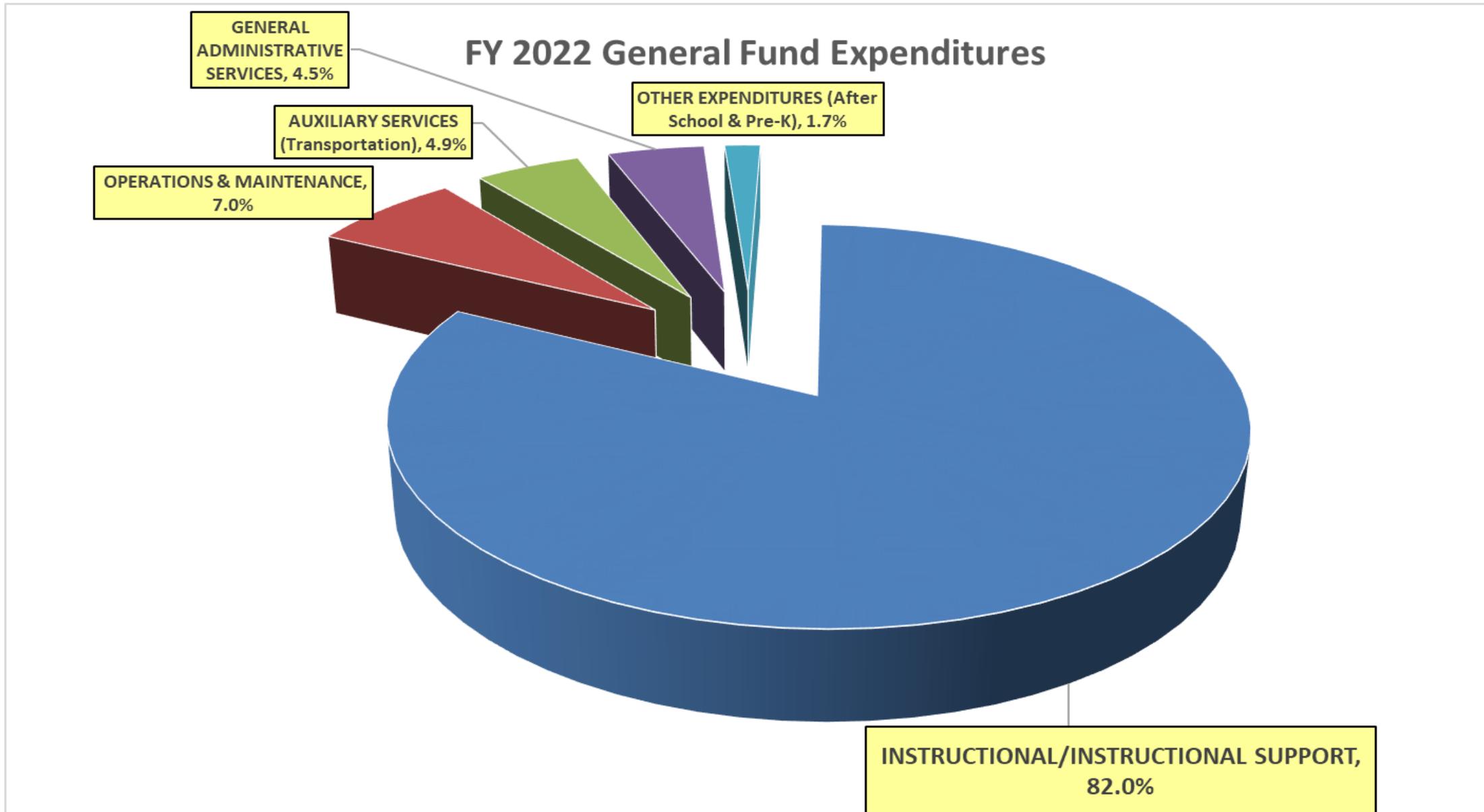
(Includes All Funds and Fund Sources)



General Fund Expenditures (Operating Funds)

General Fund Expenditures			
	2022	2021	Variance
INSTRUCTIONAL SERVICES	174,024,220	175,111,601	(1,087,381)
INSTRUCTIONAL SUPPORT SERVICES	53,619,928	52,117,812	1,502,116
OPERATIONS & MAINTENANCE	19,296,639	18,442,848	853,791
AUXILIARY SERVICES	13,607,696	14,233,782	(626,086)
GENERAL ADMINISTRATIVE SERVICES	12,493,458	11,097,133	1,396,325
OTHER EXPENDITURES	4,611,095	4,727,495	(116,400)
TOTAL EXPENDITURES*	277,653,036	275,730,671	1,922,365

Only General Fund (operational) expenditures; debt and capital expenses are not included in the General Fund.



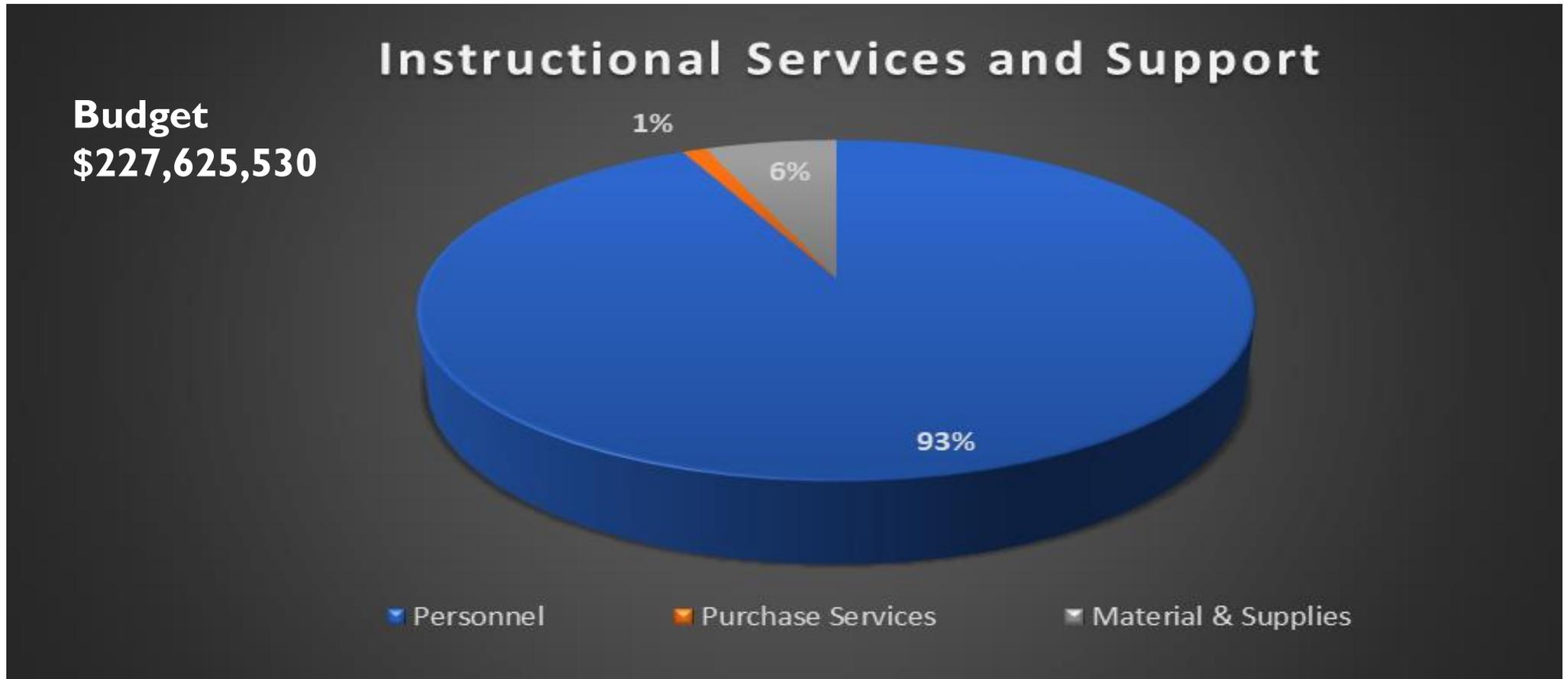
Disclosure: Other fund uses or sources are not included such as transfers for debt services and capital projects.

Category Definitions

- **Personnel Services** – This group consists of costs for salaries and wages to permanent, temporary, and substitute school employees for personal services rendered while on the payroll.
- **Purchases Services** – This group includes costs for services which by nature can be performed by persons or firms with specialized skills and knowledge; or services performed by persons other than school employees to operate, repair, and maintain property owned or used by the school system.
 - Examples: Professional Education Services (Professional Development), Other Professional Services (Board Members, Auditing, Legal Fees, etc.); Property Services (Building Repair, Insurance, Garbage Services,); Communications (Telephone, Internet, Postage), Utilities (Electricity, Water, Gas, etc.); Travel and Training; Other Purchased Services (Food Services, Athletic Officials, Transportation- (Other Providers), etc.
- **Material and Supplies** – This group includes costs for items that are consumed, worn out, or deteriorated through use.
 - Examples: Instructional Supplies, Books and Periodicals, Custodial & Maintenance Supplies, Vehicle Supplies (Fuel, Oil, Tires, etc.); Food/Food Supplies; Office Supplies, Other Non-Instructional Supplies (Testing Supplies, Non-Instructional Software, etc.) and non-capitalized equipment.
- **Capital Outlay** – This group includes cost for acquiring fixed assets, including land or existing buildings; improvement of grounds; capitalized property such as buses, furniture, servers, etc.
- **Debt Services** – Principal & Interest payment in regards to leases and local and state bonds.

Instructional Services and Support

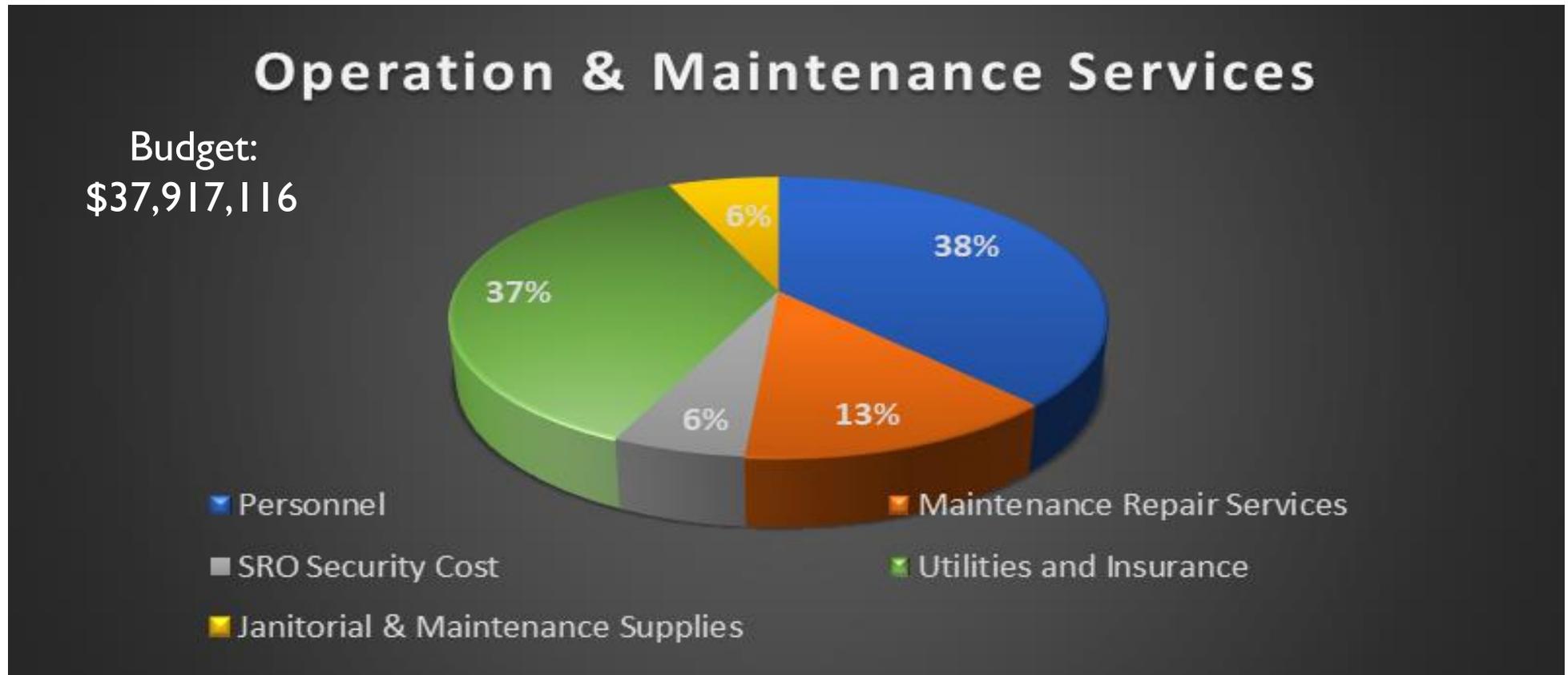
- Instructional Services – Instructional activities dealing directly with the interaction between teachers and students.
- Instructional Support- Services or activities providing supervision and/or technical logistical support to facilitate and enhance instruction (i.e. Principals, AP, Counselors, etc.)



Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

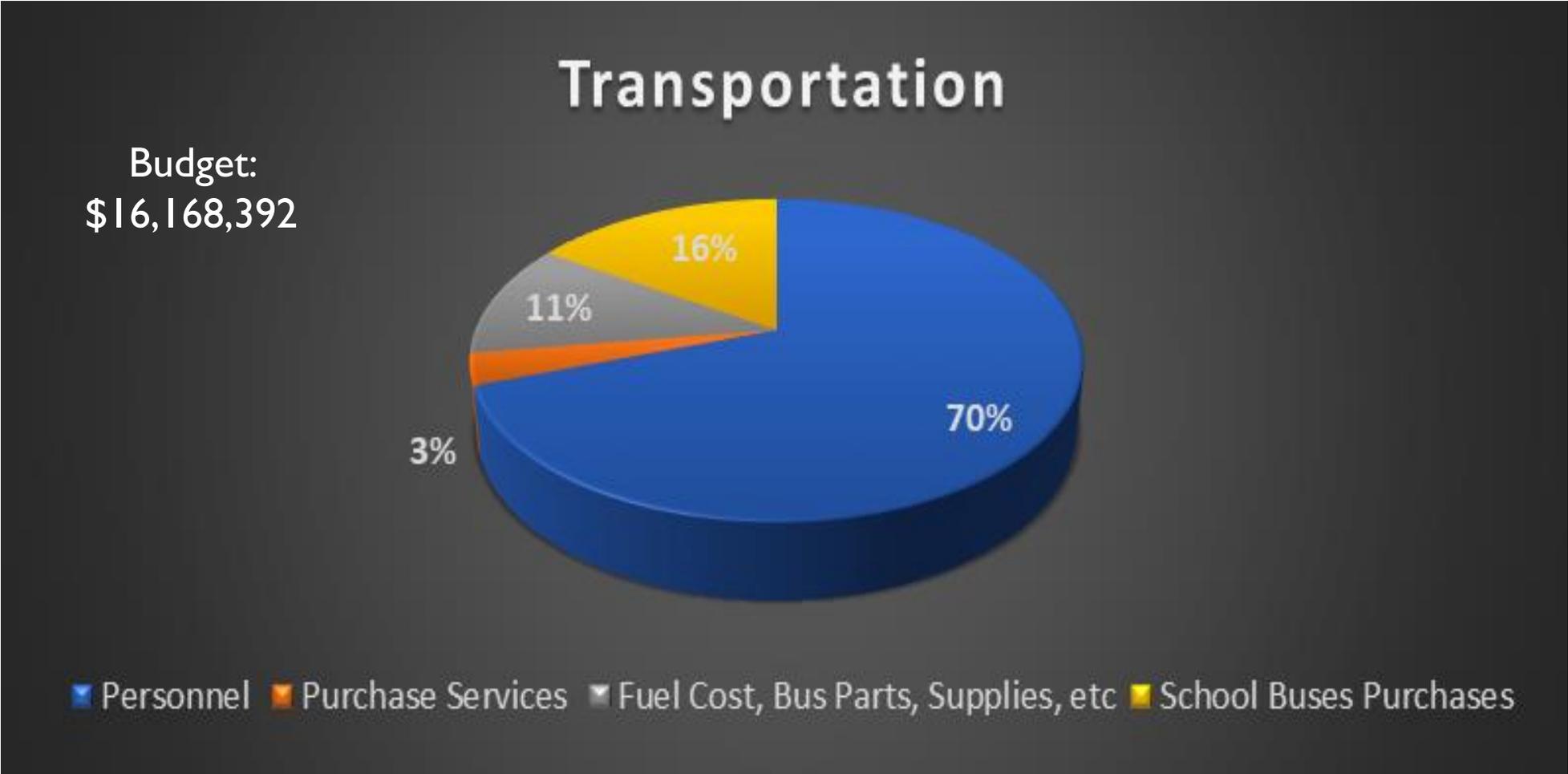
Operation & Maintenance Service

- 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. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Including in this function are security services, janitorial services, utility services and maintenance services.



Auxiliary Services

- Those activities or services functioning in a subsidiary capacity and lending assistance to the educational process. Included in this function are student transportation services and food services operations.

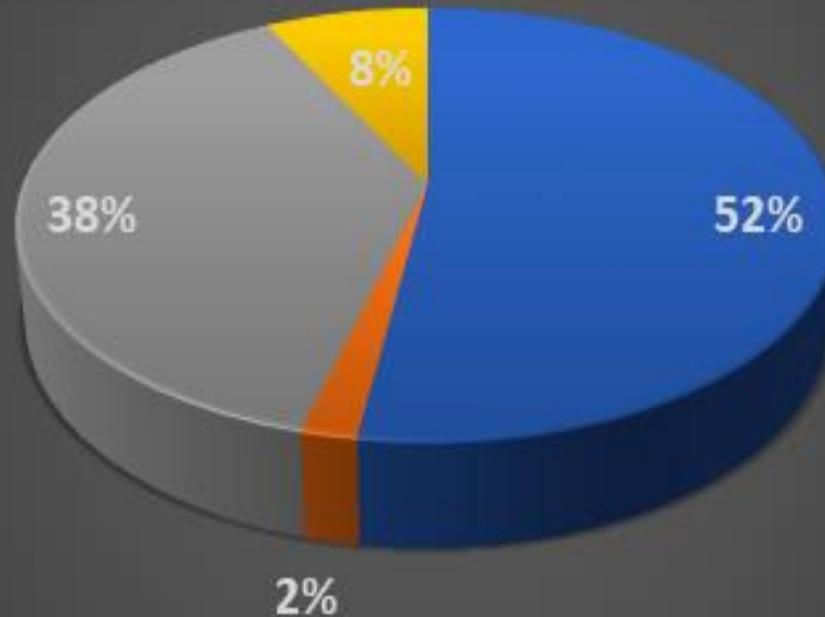


State and Local Funding included in total budget.

Auxiliary Services

Child Nutrition Program

Budget:
\$19,296,638

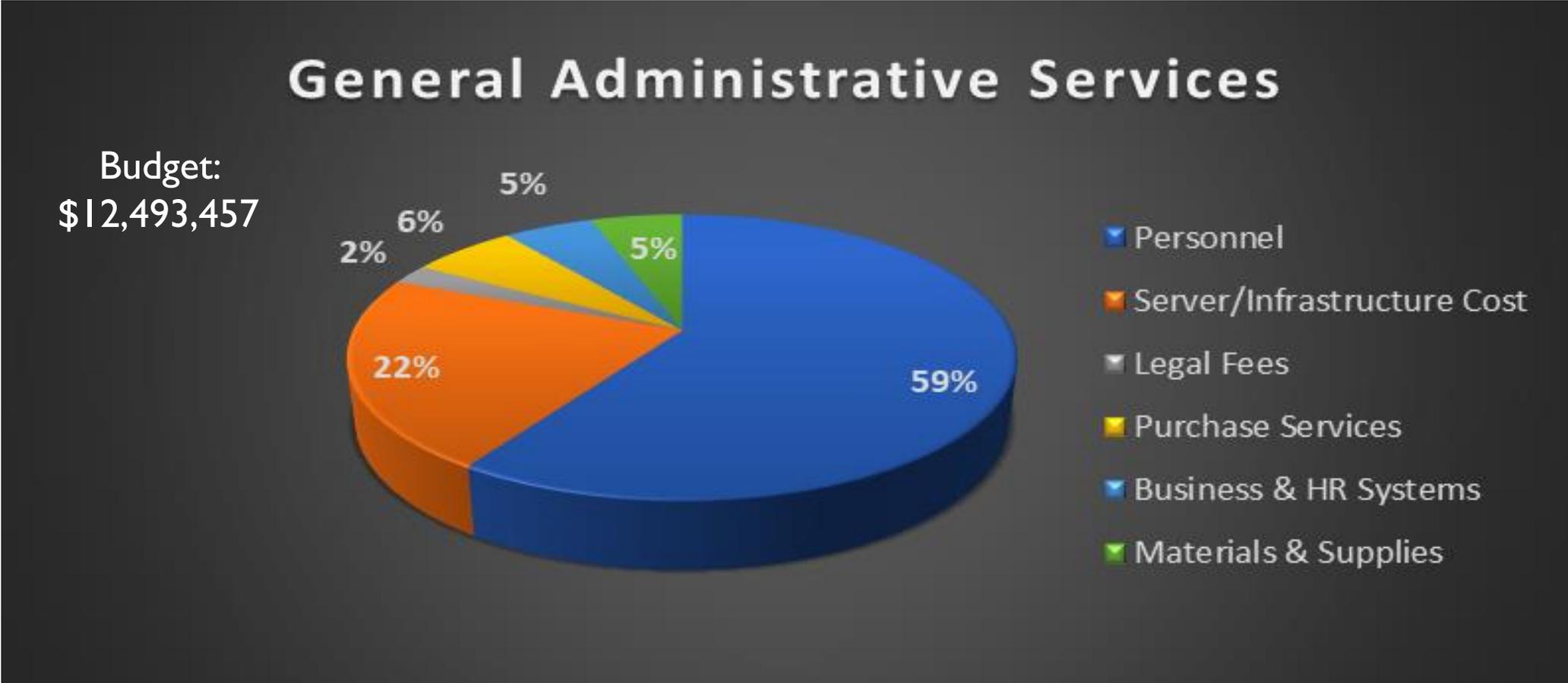


■ Personnel ■ Purchase Services ■ Purchased Food Cost ■ Materials, Supplies & Equipment

CNP Expenditures include Federal Funds.

General Administrative Services

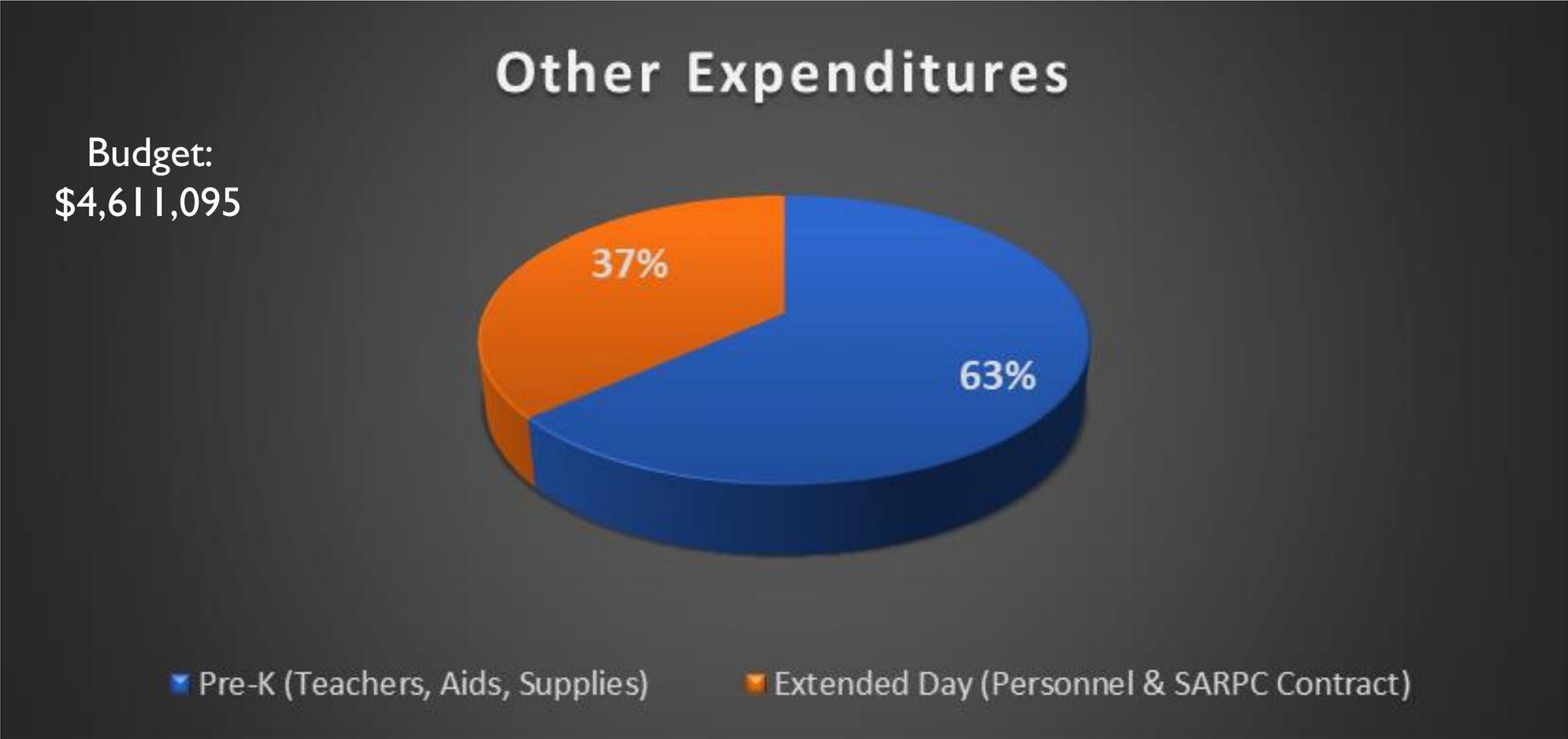
- Activities concerned with establishing and administering policy for operating the school system. Such as Board of Education Services, Executive Administrative Services, Business Support Services, and System-Wide Services (Business & Finance, Human Resources, IT services).



Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

Other Expenditures

- Activities involving the operations of programs other than those normally considered “day school”. These include activities such as After School Program and Pre-K Program



Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

2022 Capital Projects Carrying Over

Capital Projects Rolling Over From FY 21		
School	Project	FY22
Fairhope Middle	Boiler Replacement	120,000
Foley Middle	Boiler Replacement	120,000
Robertsdale Elem	Boiler Replacement	65,000
Spanish Fort Middle	Boiler Replacement	105,000
Elberta Elem	Chiller Replacment	150,000
Fairhope WEST	Chiller Replacment	500,000
W. J. Carroll	Chiller Replacment	200,000
Perdido	Door Replacement	36,000
Pine Grove	Door Replacement	53,000
Elberta High	Generator Repair	27,000
Foley Middle	HVAC Upgrade	125,000
Delta	ADA Playground Upgrade	249,000
Robertsdale Elem	ADA Playground Upgrade	249,000
Rockwell	ADA Playground Upgrade	249,000
Silverhill	ADA Playground Upgrade	249,000
Spanish Fort Elem	ADA Playground Upgrade	249,000
Swift	ADA Playground Upgrade	249,000
WJ Carroll	ADA Playground Upgrade	249,000
Fairhope High	Reroofing	200,000
Total		3,444,000

2022 New Capital Project

School	Project	FY22
Bay Minette Middle	Replace Gym Bleachers	160,000
Spanish Fort Elem	Replace Gym Bleachers	75,000
Elberta Elementary	Boilers	35,000
Robertsdale High	Boilers	45,000
Delta	Fire Alarm Upgrade	40,000
Baldwin Co High	Floor Replacement	60,000
CBM	Floor Replacement	65,000
Daphne High	Floor Replacement	60,000
Daphne Middle	Floor Replacement	60,000
Elberta Middle	Floor Replacement	77,500
FHP EAST	Floor Replacement	55,000
FHP WEST	Floor Replacement	45,000
Foley High 9th	Floor Replacement	66,000
Magnolia	Floor Replacement	57,500
ORB Elem	Floor Replacement	100,000
Perdido 8th gr	Floor Replacement	120,000
R'dale High	Floor Replacement	90,000
Summerdale	Floor Replacement	50,000
ORB	Generators	100,000
Elberta Elem	Gym Floors	56,000
Baldwin County High	HVAC Upgrade	60,000
Daphne EAST	HVAC Upgrade	100,000
Foley High 900 wing &	HVAC Upgrade	500,000
J Larry Newton	HVAC Upgrade	75,000
Silverhill	HVAC Upgrade	145,000
Elsanor	Intercom Upgrade	40,000
Central Baldwin	Parking Lot Lights	25,000
Perdido	PE Field Lights	200,000
Various Schools	Sidewalk Repair	75,000
Various Schools	Paving Parking Lot	1,500,000
Various Schools	Restroom renovations	350,000
	Total	4,487,000

Pay As You Go Phase 4

PAYG Phase 4		
	Original Budget	Remaining
Stonebridge Elementary	\$ 24,474,026	\$ 14,248,890
J Larry Newton	\$ 4,516,660	\$ 1,645,135
Daphne 9th Grade Academy	\$ 6,325,875	\$ 3,469,015
Silverhill Elementary	\$ 20,000,000	\$ 20,000,000
Orange Beach Elementary Addition	\$ 5,000,000	\$ 5,000,000
	\$ 60,316,561	\$ 44,363,040

Supplementing approximately \$10 million in cash over the PAYG total to cover the above projects.

State Bond Issue

State Bond Issue Budget	
Spanish Fort Elementary Expansion	26,500,000.00
Elberta Gym	6,200,000.00
	32,700,000.00

Career Tech High School

- Local Warrant of \$50 million
- ARP funding of \$15 million (equipment, tools, etc.)
- Total Building Cost.....TBD
- I'm holding back some funds in anticipation of building cost over \$250 per sq ft.

General Fund Budget Summary

General Fund	
Beginning Fund Balance, 10/1/2021	\$ 63,173,657.83
Operating Revenue	\$ 323,123,741.37
Operating Expense & Interfund Transfers	\$(318,352,109.35)
Excess (Deficit)	\$ 4,771,632.02
Ending Fund Balance, 9/30/2022	\$ 67,945,289.85

Questions, Concerns, or Comments

- Questions?
- Public input sheets available.
- Any written or emailed question will be addressed in the 2nd budget hearing before the work session on September 14th.
- Budget information presented today will be available on our website: bcbe.org/accountability
- jwilson@bcbe.org