



Baldwin County School System

FY 2023 Proposed Budget

First Public Hearing

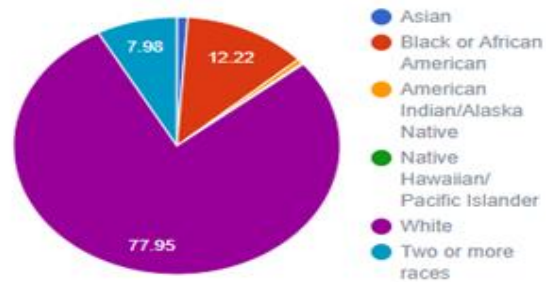
John Wilson, CSFO

August 30, 2022

2021 Baldwin County Demographics

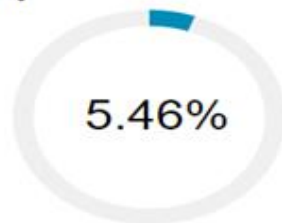
DEMOGRAPHICS - 2021

Student Demographics



↓ Subpopulations

Students with Limited English Proficiency

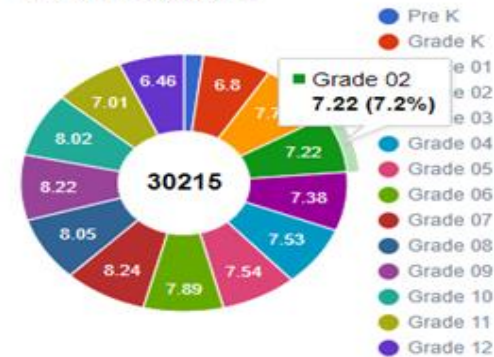


↓ Subpopulations

Economically Disadvantaged



Grade Enrollments



↓ Subpopulations

English Learner First Year



↓ Subpopulations

Homeless

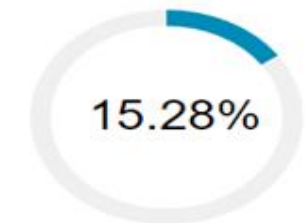


Ethnicity - Hispanic/Latino



↓ Subpopulations

Students with Disabilities



↓ Subpopulations

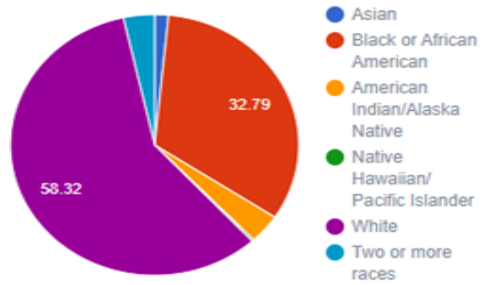
Migrant



2021 State of Alabama Demographics

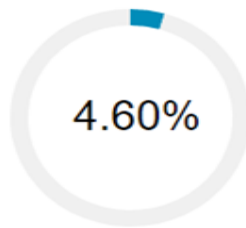
DEMOGRAPHICS - 2021

Student Demographics



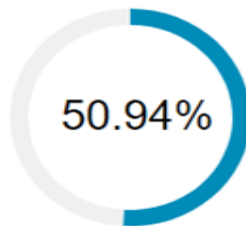
↓ Subpopulations

Students with Limited English Proficiency

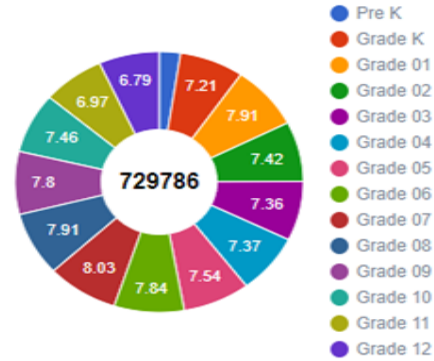


↓ Subpopulations

Economically Disadvantaged

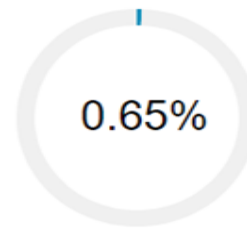


Grade Enrollments



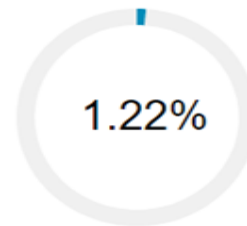
↓ Subpopulations

English Learner First Year

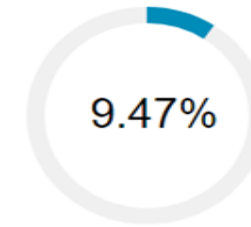


↓ Subpopulations

Homeless

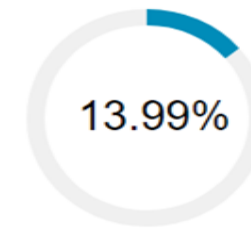


Ethnicity - Hispanic/Latino



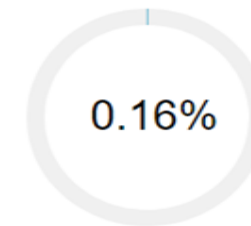
↓ Subpopulations

Students with Disabilities



↓ Subpopulations

Migrant



The Number One Thing Driving Budget Priorities

ENROLLMENT!

School	Enrollment 21-22	22-23 (8-22-22) Enrollment	Increase/Decrease	
Baldwin County High School	1006	1034	28	2.78%
Baldwin County Virtual Elementary/Middle School	358	198	-160	-44.69%
Baldwin County Virtual School	304	280	-24	-7.89%
Bay Minette Elementary School	701.5	788	86.5	12.33%
Bay Minette Middle School	440	433	-7	-1.59%
Belforest Elementary	881	1078	197	22.36%
Central Baldwin Middle School	747	758	11	1.47%
Daphne East Elementary School	904	912	8	0.88%
Daphne Elementary School	592	691	99	16.72%
Daphne High School	1609	1732	123	7.64%
Daphne Middle	831	835	4	0.48%
Delta Elementary School	188	209	21	11.17%
Elberta Elementary	813	878	65	8.00%
Elberta High School	732	782	50	6.83%
Elberta Middle School	251	264	13	5.18%
Elsanor Elementary	316	360	44	13.92%
Fairhope East Elementary School	714	738	24	3.36%
Fairhope High School	1594	1639	45	2.82%
Fairhope Middle School	794	774	-20	-2.52%
Fairhope West Elementary School	955	994	39	4.08%

Rezoned School

Schools year over year increase over 100 students

Pre-K students not included in year over year comparisons

Year over Year Comparison

School	Enrollment 21-22	22-23 (8-22-22) Enrollment	Increase/Decrease	
Florence B Mathis Elementary	862	897	35	4.06%
Foley Elementary School	859	975	116	13.50%
Foley High School	1453	1561	108	7.43%
Foley Middle	826	772	-54	-6.54%
J. Larry Newton School	743	827	84	11.31%
Loxley Elementary School	453	487	34	7.51%
Magnolia School	828	891	63	7.61%
Perdido Elementary/Middle School	540	624	84	15.56%
Pine Grove Elementary School	408	450	42	10.29%
Robertsdale Elementary School	937	1037	100	10.67%
Robertsdale High School	1335	1446	111	8.31%
Rockwell Elementary School	994	719	-275	-27.67%
Rosinton Elementary School	288	341	53	18.40%
Silverhill Elementary	418	478	60	14.35%
Spanish Fort Elementary School	651	827	176	27.04%
Spanish Fort High School	1192	1183	-9	-0.76%
Spanish Fort Middle School	901	621	-280	-31.08%
Stapleton School	170	192	22	12.94%
Stonebridge Elementary School		506		
Summerdale School	540	579	39	7.22%
Swift School	107	117	10	9.35%
W. J. Carroll Intermediate School	419	452	33	7.88%
	29,655	31,359	1,199	4.04%

Rezoned School

Schools year over year increase over 100 students

Pre-K students not included in year over year comparisons

Pre and Post COVID Enrollment

Pre and Post COVID Enrollment				
	2019	2022	Inc/Dec	
Baldwin County High	1068	1034	-34	-3%
Bay Minette Middle	462	433	-29	-6%
Bay Minette Elementary	764	788	24	3%
Central Baldwin Middle	725	758	33	5%
Daphne High	1432	1732	300	21%
Daphne Middle	732	835	103	14%
W. J. Carroll Intermediate	466	452	-14	-3%
Daphne Elementary	667	691	24	4%
Daphne East Elementary	1237	912	-325	
Belforest Elementary	0	1078	1078	
Delta Elementary	193	209	16	8%
Elberta Elementary	820	878	58	7%
Elberta High	485	782	297	
Elberta Middle	304	264	-40	-13%
Elsanor Elementary	322	360	38	12%
Fairhope High	1676	1639	-37	-2%
Fairhope Middle	779	774	-5	-1%
Fairhope East Elementary	872	738	-134	
Fairhope West Elementary	1018	994	-24	

Noticeable Declines

Noticeable Increases

Reconfigurations

Pre and Post COVID Enrollment

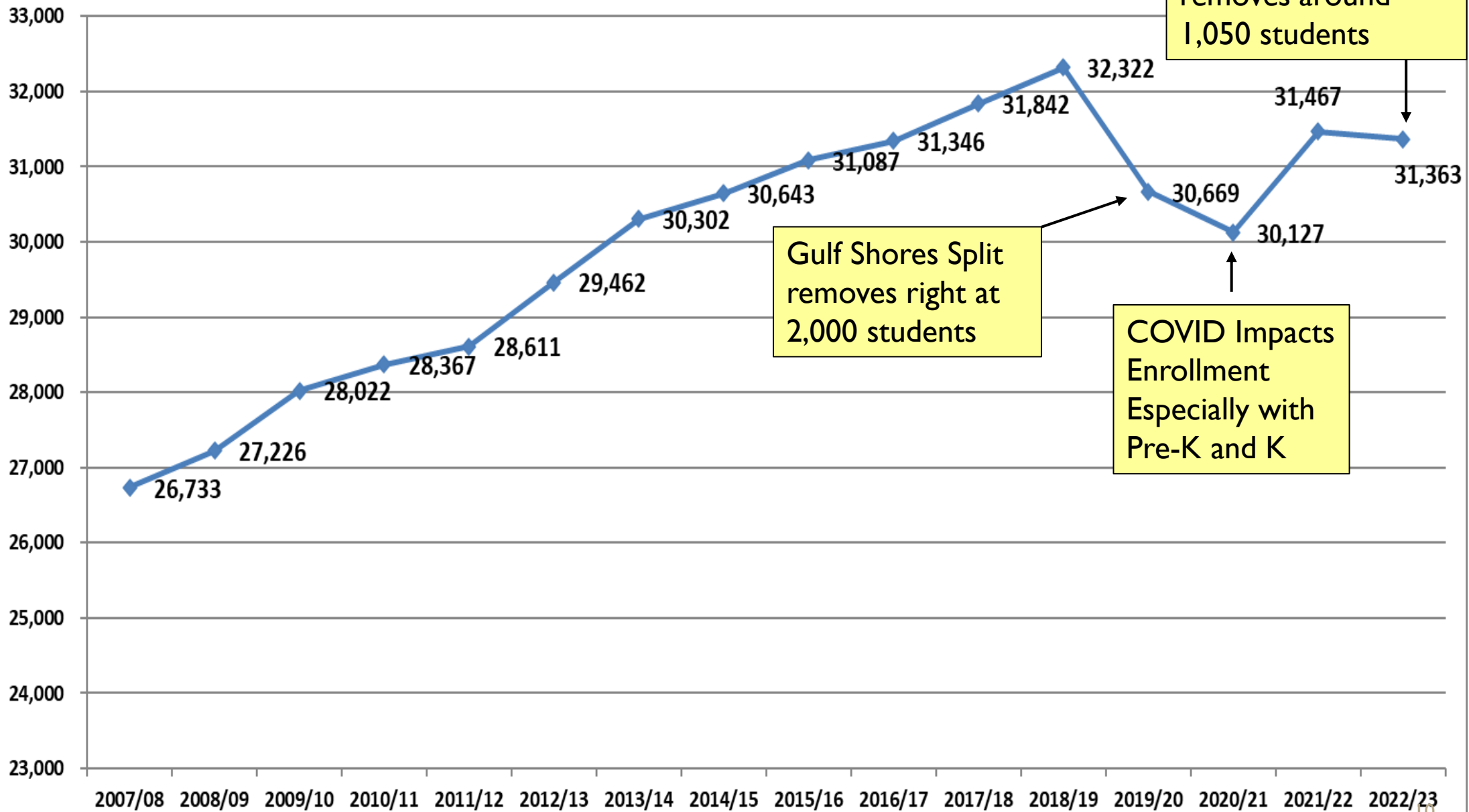
Pre and Post COVID Enrollment				
Foley Elementary	1207	975	-232	
Foley Inter_Mathis Elementary	873	897	24	
Foley Middle	782	772	-10	-1%
Foley High	1534	1561	27	2%
Loxley Elementary	473	487	14	3%
Magnolia School	872	891	19	2%
Perdido Elem/Middle	535	624	89	17%
Pine Grove Elementary	438	450	12	3%
Robertsdale Elementary	994	1037	43	4%
Robertsdale High	1319	1446	127	10%
Rockwell Elementary	1108	719	-389	
Rosinton Elementary	281	341	60	21%
Silverhill Elementary	449	478	29	6%
J. Larry Newton	718	827	109	15%
Spanish Fort Elem	701	766	65	
Stonebridge Elem	0	506	506	
Spanish Fort Middle	989	621	-368	
Spanish Fort High	1088	1183	95	9%
Stapleton Elementary	178	192	14	8%
Summerdale Elem/Middle	523	579	56	11%
Swift Elementary	113	117	4	4%
Baldwin County Elementary VS	0	198	198	
Baldwin County Virtual School	287	280	-7	

Noticeable Declines

Noticeable Increases

Reconfigurations

System Wide Enrollment (Pre-K - 12)



FY 2023 Budget Fun Fact

- Line by line FY 2023 budget is over 870 pages long.
- If printed out would be around 3 inches tall and weight around 10lbs.
- FY 2023 budget is comprised of 77 different sources of State, Federal, and Local.
- 69 out of 77 (90%) of fund sources are earmarked and restricted to only be used for designated purposes.
- Operating Cost are running average \$28 - \$30 million per month.

FY 2023 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, 2023

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	202,664,438.00	0.00	323,708.46	9,650,646.54	0.00	212,638,793.00
FEDERAL REVENUES	0.00	77,274,576.30	0.00	0.00	0.00	77,274,576.30
LOCAL REVENUES	183,684,593.77	34,201,511.95	2,439,469.00	0.00	1,779,415.00	222,104,989.72
OTHER REVENUES	575,000.00	484,021.00	0.00	0.00	0.00	1,059,021.00
TOTAL REVENUES	386,924,031.77	111,960,109.25	2,763,177.46	9,650,646.54	1,779,415.00	513,077,380.02
EXPENDITURES:						
INSTRUCTIONAL SERVICES	200,351,958.52	39,110,958.47	0.00	475,000.00	547,906.00	240,485,822.99
INSTRUCTIONAL SUPPORT SERVICES	57,388,750.25	12,780,014.37	0.00	0.00	451,026.00	70,619,790.62
OPERATIONS & MAINTENANCE	23,840,770.50	26,649,582.04	0.00	398,207.00	51,569.00	50,940,128.54
AUXILIARY SERVICES	15,391,582.00	21,470,547.07	0.00	2,560,696.00	68,259.00	39,491,084.07
GENERAL ADMINISTRATIVE SERVICES	13,723,931.00	2,782,267.49	0.00	0.00	0.00	16,506,198.49
CAPITAL OUTLAY	0.00	274,315.74	0.00	95,038,301.53	0.00	95,312,617.27
DEBT SERVICES	0.00	32,905.00	29,085,262.15	496,962.54	0.00	29,615,129.69
OTHER EXPENDITURES	5,489,452.24	10,104,377.86	0.00	0.00	378,877.00	15,972,707.10
TOTAL EXPENDITURES	316,186,444.51	113,204,968.04	29,085,262.15	98,969,167.07	1,497,637.00	558,943,478.77
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	10,224,895.77	5,969,394.00	26,606,234.34	30,371,002.00	0.00	73,171,526.11
OTHER FUND USES	71,239,832.34	0.00	0.00	0.00	0.00	71,239,832.34
TOTAL OTHER FUND SOURCES (USES)	(61,014,936.57)	5,969,394.00	26,606,234.34	30,371,002.00	0.00	1,931,693.77
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	9,722,650.69	4,724,535.21	284,149.65	(58,947,518.53)	281,778.00	(43,934,404.98)
BEGINNING FUND BALANCE - OCT 1	71,941,106.00	39,018,690.76	71,104,663.17	118,283,702.32	993,214.00	301,341,376.25
ENDING FUND BALANCE - SEPT 30	81,663,756.69	43,743,225.97	71,388,812.82	59,336,183.79	1,274,992.00	257,406,971.27

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.

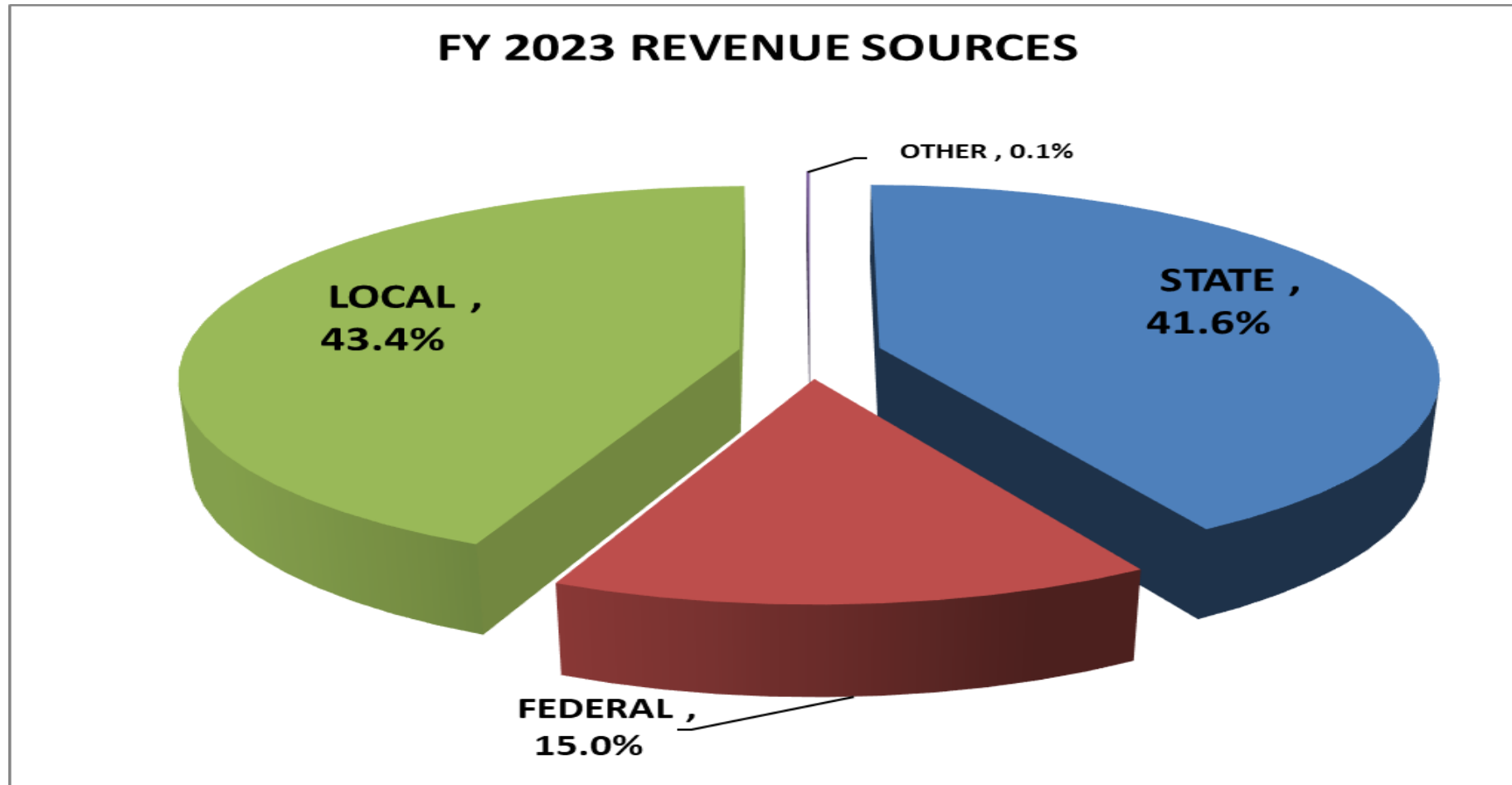
Total Budgeted Revenues FY 2023

	2023	2022	Variance
REVENUES			
STATE REVENUES	212,638,793	220,665,790	(8,026,997)
FEDERAL REVENUES*	77,274,576	80,456,497	(3,181,921)
LOCAL REVENUES*	222,104,990	196,996,646	25,108,344
OTHER REVENUES	1,059,021	721,373	337,648
TOTAL REVENUES	513,077,380	498,840,306	14,237,074

* 2023 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 2023



State Revenue

REVENUES:	2023	2022	Variance
State Revenues:			
Foundation Program	164,205,887	143,726,286	20,479,601
Teacher Stabilization Fund	0	3,048,960	(3,048,960)
Student Growth Allocation	5,109,178	0	5,109,178
TEAMS	2,646,265	2,504,800	141,465
SDE Appropriations	4,562,544	3,841,285	721,259
Transportation	16,069,148	14,725,213	1,343,935
At Risk	734,212	760,236	(26,024)
Preschool	1,044,222	797,835	246,387
Advancement and Technology Grant	8,371,002	8,402,249	(31,247)
OSR Pre-Kindergarten Programs	2,226,604	1,589,304	637,300
Capital Outlay	7,669,731	41,269,622	(33,599,891)
Total	212,638,793	220,665,790	(8,026,997)

FY 2023 State Foundation Program

State Department of Education				
<i>FY 2022 (with Orange Beach Adjustment)</i>				
State Education Foundation Allocation Report				
002 Baldwin County	FY 2023		FY 2022	Change
System ADM	29,671.80		29,554.95	116.85
<i>Foundation Program Units</i>				
Teachers	1,710.98		1,700.00	10.98
Principals	41.00		43.00	(2.00)
Assistant Principals	36.50		37.00	(0.50)
Counselors	58.00		55.00	3.00
Librarians	45.50		46.00	(0.50)
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
Total Units	1,898.98		1,888.00	10.98

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 2023 State Foundation Program

<i>Foundation Program (State and Local Funds)</i>	2023		2022	
Salaries	111,359,166		102,723,257	8,635,909
Fringe Benefits	41,998,193		39,731,656	2,266,537
Other Current Expense (\$21,175/unit)	40,189,733	(\$20,702/unit)	39,066,315	1,123,418
Classroom Instructional Support				
Teacher Materials and Supplies (\$900/unit)	1,709,082	(\$700/unit)	1,321,600	387,482
Technology (\$500/unit)	949,490	\$500/unit	944,000	5,490
Library Enhancement (\$157.72/unit)	299,469	(\$157.72/unit)	297,773	1,696
Professional Development (\$100/unit)	189,898	(\$100/unit)	188,800	1,098
Common Purchase (\$0/unit)		(\$0/unit)		-
Textbooks (\$75/ADM)	2,225,385	\$75/ADM	2,216,627	8,758
<i>Total Foundation Program</i>	198,920,416		186,490,028	12,430,388



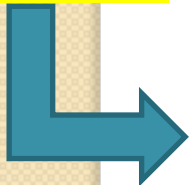
State Foundation Allocation BEFORE 10 mill match

FY 2023 State Equity Funding

State Department of Education FY 2022 (with Orange Beach Adjustment) State Education Foundation Allocation Report

002 Baldwin County	FY 2023		FY 2022	Change
System ADM	29,671.80		29,554.95	116.85
Foundation Program Units				
Teachers	1,710.98		1,700.00	10.98
Principals	41.00		43.00	(2.00)
Assistant Principals	36.50		37.00	(0.50)
Counselors	58.00		55.00	3.00
Librarians	45.50		46.00	(0.50)
Voc Ed Directors	5.00		5.00	-
Voc Ed Counselors	2.00		2.00	-
Total Units	1,898.98		1,888.00	10.98
Foundation Program (State and Local Funds)	2023		2022	
Salaries	111,359,166		102,723,257	8,635,909
Fringe Benefits	41,998,193		39,731,656	2,266,537
Other Current Expense (\$21,175/unit)	40,189,733	(\$20,702/unit)	39,066,315	1,123,418
Classroom Instructional Support				
Teacher Materials and Supplies (\$900/unit)	1,709,082	(\$700/unit)	1,321,600	387,482
Technology (\$500/unit)	949,490	\$500/unit	944,000	5,490
Library Enhancement (\$157.72/unit)	299,469	(\$157.72/unit)	297,773	1,696
Professional Development (\$100/unit)	189,898	(\$100/unit)	188,800	1,098
Common Purchase (\$0/unit)		(\$0/unit)		-
Textbooks (\$75/ADM)	2,225,385	\$75/ADM	2,216,627	8,758
Total Foundation Program	198,920,416		186,490,028	12,430,388
Foundation Program (10 mill requirement)	(34,714,529)		(42,782,360)	8,067,831
Net State Foundation Funding for FY 2023	164,205,887		143,707,668	20,498,219

NET
FOUNDATION
FUNDING
AFTER 10 MILL
MATCH



How Orange Beach Helped Our 10 Mill Match

Data from 2020-2021 General Purpose Financial Statement must be used in completing this section.					
				OB BOE	BCBE New
1. Amount of Regular District Ad Valorem Tax (code 6210)		\$	13,938,230.38	3,523,871.76	10,414,358.62
2. Number of Mills of Regular District Ad Valorem Tax			3.00	3.00	3.00
3. Value of 1 Mill (Divide Item 1 by item 2)		\$	4,646,076.79	1,174,623.92	3,471,452.87
4. Value of 10 Mills (Item 3 times 10)		\$	46,460,767.93	11,746,239.20	34,714,528.73

Under normal circumstances our 10 mill match deduction would have increased from \$42.7 in 2022 to \$46.4 in 2023. (\$3.7 million).

FY 2021 Other State Funding

REVENUES:	2023	2022	Variance	Comments
State Revenues:				
Foundation Program	164,205,887	143,726,286	20,479,601	
Student Growth	5,109,178	0	5,109,178	Based on two year growth of 1,200 students
Teacher Stablization	0	3,048,960	(3,048,960)	One time funding based on COVID Enrollment loses
TEAMS	2,646,265	2,504,800	141,465	Based on 121 TEAMS Teachers
Transportation	13,764,524	12,526,723	1,237,801	Spending \$2.5 million locally to cover full operational cost (\$1.2 million for fuel along
Capital Outlay	7,669,731	7,902,959	(233,228)	State Bond Payments reduced to over \$500k
OSR Pre-Kindergarten Programs	2,226,604	1,589,304	637,300	Have to Supplement with \$2.2 million of Title I to fully fund Pre-K Program
Transporation (Fleet Renewal)	2,304,624	2,198,490	106,134	Still covering around \$300k locally to cover 24 Regular and 4 Wheelchair Buses for FY 23
Advancement and Technology	8,371,002	8,402,249	(31,247)	\$3 million for updated secuirty cameras, \$5 million new construction
Alabama Reading Initiative	1,473,938	1,322,025	151,913	Funds 16 out of 32 ARI reading coaches
School Nurse Program	1,653,150	1,316,886	336,264	Funds 20 out of 65 RN positions; 14 LPN positions funded locally
At Risk	734,212	760,236	(26,024)	Funds 6 out of 14 Social Workers
Career Tech O &M	266,753	254,255	12,498	Career Tech Operations and Maintenance Funding
Alabama ESL	705,763	691,682	14,081	Funds 8 out of 43 ESL Positions
Preschool	1,044,222	797,835	246,387	Funds 11 out 32 Pre-K Teachers
Gifted Education	393,875	171,056	222,819	Nice increase but still small for a 31,000 student district
Technology Coordinator	66,839	85,381	(18,542)	
Total	212,638,793	187,299,127	25,337,440	

Federal Revenue

REVENUES:	2023	2022	Variance
Federal Revenues:			
Individuals with Disabilities Act	6,770,361.00	6,718,433.00	51,928.00
Vocational Education	409,098.00	381,302.00	27,796.00
Title I-Part A	6,692,025.00	6,187,125.00	504,900.00
Title I-Neg. and Delinquent	73,404.00	62,071.00	11,333.00
Title II-Part A-Teacher & Princ. Trng.	1,025,012.00	1,031,043.00	(6,031.00)
Title III-English Language Acquisition	187,449.00	320,811.00	(133,362.00)
Title IV Part A - Student Support and Academic Enrichment	453,061.00	457,415.00	(4,354.00)
Title X - Homeless	50,000.00	75,000.00	(25,000.00)
Care Act - ESSER	44,264,303.00	50,601,012.00	(6,336,709.00)
USDA - Food & Nutrition	16,822,361.00	14,089,999.00	2,732,362.00
Department of Defense	315,000.00	327,762.00	(12,762.00)
Other Federal Revenue	212,502.00	204,523.74	7,978.26
Total	77,274,576.00	80,456,496.74	(3,181,920.74)

Special Education Cost

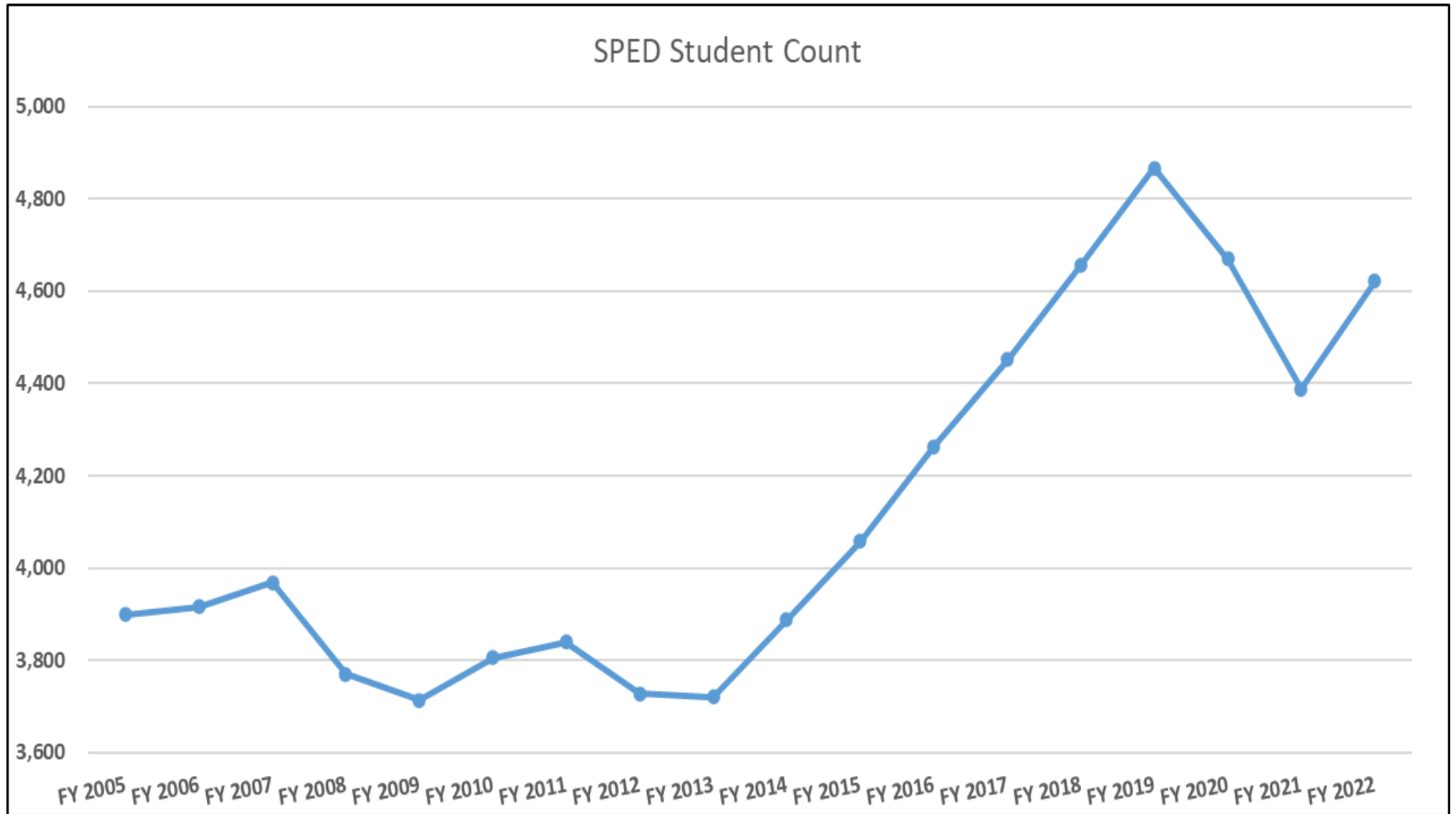
- State Foundation Funded Expenditures for Special Services-
\$23,257,585
- Federal Funded Special Services Expenditures (IDEA-Part B)-
\$8,156,644
- Local Funded Expenditures for Special Services-
\$10,272,595
- FY 2023 Budgeted Expenditures for Special Education:
\$41,686,824

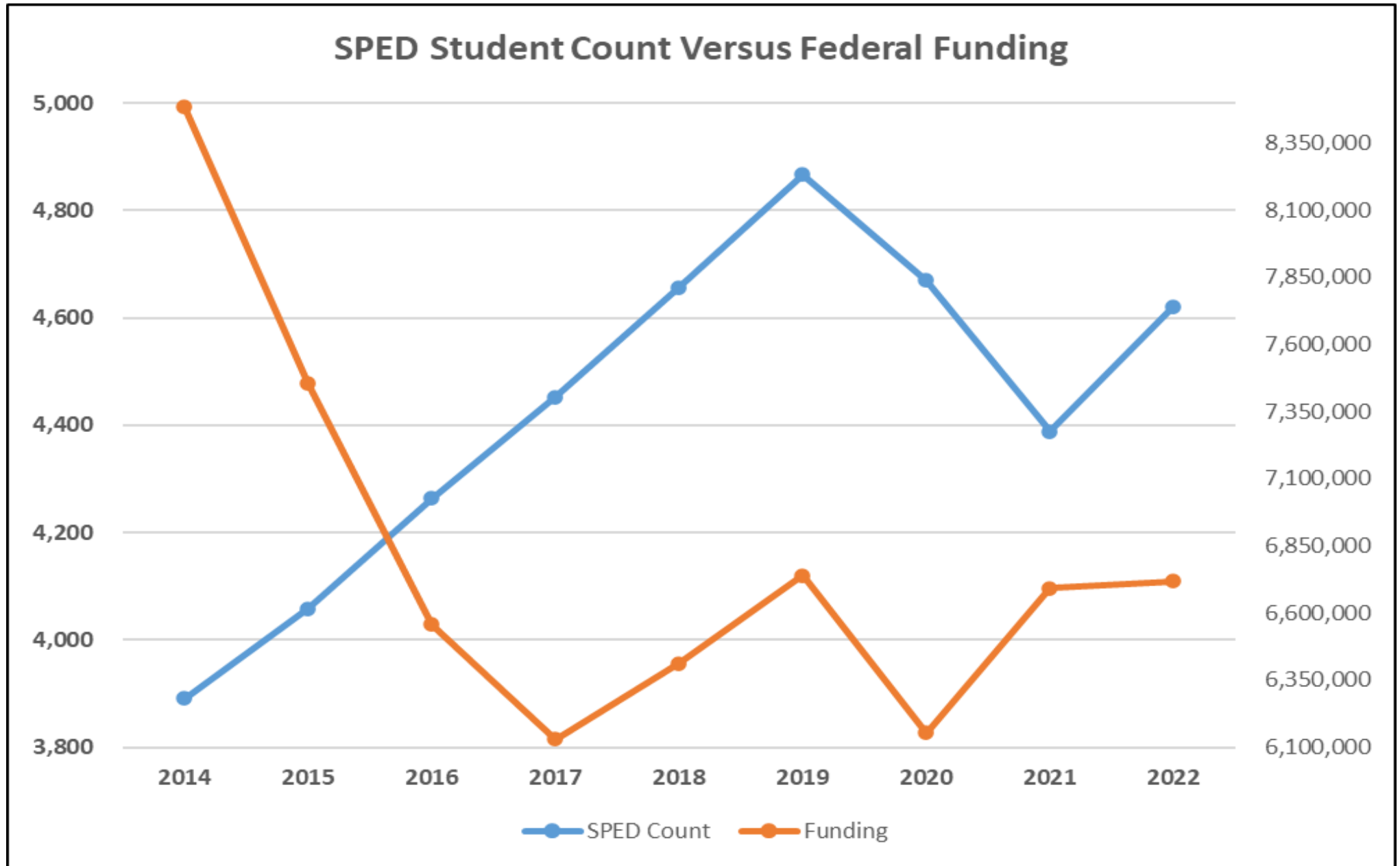
Federal law states that the US Department of Education will fund 40% of your special education needs, unfortunately they only fund 1/2 of what their own law states.

- Special Ed Staff of **588** Employees
- Covering **4,621** special needs students * (Federal Law requires the school system to provide services for students ages 3 – 21).

* Student numbers based on 2021-2022 enrollment

Special Education Student Count





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

Source of Funds	Description	Total Award	Expended as of 8-18-22	Estimated expenses remaining FY22	FY23 Estimated Budget	Use of Funds Dates
4293	CRF Health	2,543,664.15	2,543,664.15	0.00	0.00	March 1, 2020-December 31, 2021 (costs incurred)
4294	CRF Remote Learning Devices	3,288,224.00	3,288,224.00	0.00	0.00	March 1, 2020-December 31, 2021 (costs incurred)
4290	CARES Act - ESSER	5,132,014.00	5,132,014.00	0.00	0.00	March 13, 2020-September 30, 2022
4291	CARES Act - GEER	1,828,046.00	1,828,046.00	0.00	0.00	March 13, 2020-September 30, 2022
4286	ARPA - IDEA Part B	1,512,196.00	640,811.51	21,152.18	850,232.31	expended by September 30, 2023
4287	ARPA - IDEA Part B PreSchool	112,424.00	0.00	30,000.00	82,424.00	expended by September 30, 2023
4289	ARPA Homeless II	159,116.00	0.00	0.00	159,116.00	expended by September 30, 2024
4288	ARPA Homeless I	42,697.00	2,185.68	26,220.00	14,291.32	expended by September 30, 2023
4296	CRRSA Act - ESSER II	20,155,297.00	11,406,168.18	427,158.85	8,321,969.97	March 13, 2020-September 30, 2023
4297	CRRSA Act - ESSER II State Reserve	1,290,464.00	340,415.67	6,575.85	943,472.48	March 13, 2020-September 30, 2023
4295	ARPA ALSDE Reserve ESSER III	5,259,708.00	223,416.03	3,920.00	5,032,371.97	March 13, 2020-September 30, 2024
4298	ARPA ESSER III	45,298,607.00	12,797,398.06	3,644,703.69	28,856,505.25	March 13, 2020-September 30, 2024
		86,622,457.15	38,202,343.28	4,159,730.57	44,264,303.00	

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.
- 234 CNP employees countywide
- Revenue
 - USDA \$16,822,361
 - Estimated Sales: \$ 835,183
 - Transfer from General Fund \$ 5,360,644
 - Other (State Rebates) \$ 494,746
- Total Revenue: \$23,512,934



City System Pro Rata % for Local Revenue

	Oct 21 ADM	Pro Rata %
Baldwin Co	29,721.00	90.04%
Gulf Shores	2,254.00	6.83%
Orange Beach	1,032.00	3.13%
	33,007.00	100%

City Systems Impact on Main Local Revenue Sources

FY 2023 Budget							
Ad Valorem	Countywide	Foundation Program Cost Ratio	Baldwin County	Foundation Program Cost Ratio	Gulf Shores City	Foundation Program Cost Ratio	Orange Beach City
9 mills Countywide Tax	56,226,976.00	90.04%	50,462,270	6.83%	3,840,302	3.23%	1,816,131.32
3 mills District 2 Tax	18,878,522.88		11,617,648	n/a	2,939,408		4,321,466.32
Total 12 Mills	75,105,498.88		62,079,918		6,779,711		6,137,597.64
County Wide Sales Tax							
1% Regular	61,483,941.59	90.04%	55,360,141	6.83%	4,199,353	3.23%	1,985,931.31
1% Penny Sales Tax	61,483,941.59	90.04%	55,360,141	6.83%	4,199,353	3.23%	1,985,931.31
Total Regular Sales Tax	122,967,883.18		110,720,282.02		8,398,706		3,971,862.63
Total Local Tax Revenue	198,073,382.06		172,800,200.42		15,178,417		10,109,460.27

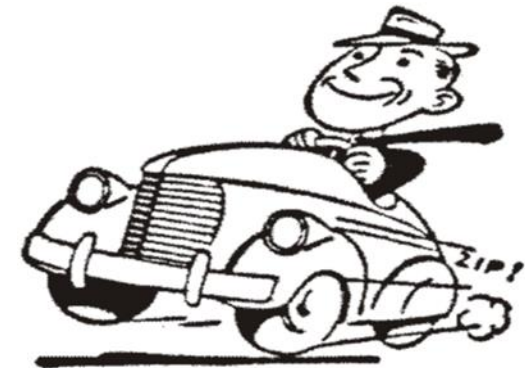
Only included major sources : Ad Valorem in this chart only includes Class I-III (not including Class IV)
Sales Tax includes General Sales (not including Machine Rate)

General Fund Local Revenue

<u>GENERAL FUND ONLY</u>			Variance
	2023	2022	
Local Revenues:			
Ad Valorem Taxes (Includes Probate)	67,978,372	61,273,804	6,704,568
Business Privilege Tax	1,200,000	1,200,000	0
County Sales and Use Tax (2%)	111,444,140	98,218,808	13,225,332
Other County Revenue	552,081	388,500	163,581
Bank Interest Revenue	50,000	12,000	38,000
Other Revenue (After School and Reimbursements)	2,460,000	2,260,000	200,000
Total Local Revenue	183,684,593	163,353,112	20,331,481

Ad Valorem Budget

Ad Valorem			
	FY 2023	FY 2022	Variance
Property Taxes	62,079,918	56,619,210	5,460,708
Probate Taxes	5,898,455	4,654,594	1,243,861
	67,978,372	61,273,804	6,704,568



3 Mill Districts

Spanish Fort 3 Mill 2022-2023	
Estimated Ad Valorem (2022-2023)	941,794.06
Estimated Probate (Jan 22 - Dec 22)	87,044.00
	1,028,838.06

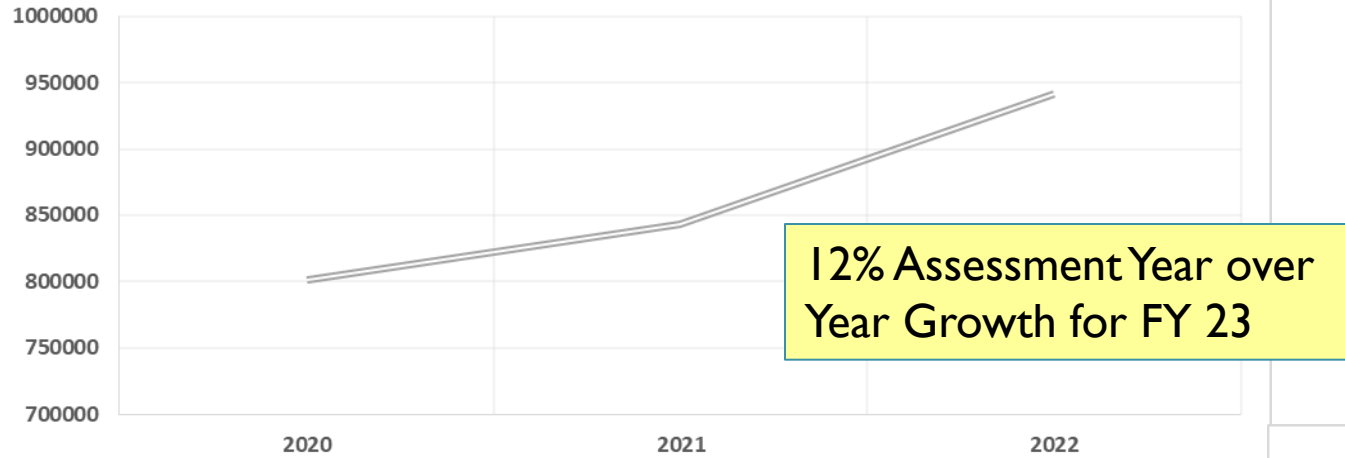
Fairhope 3 Mill 2022-2023	
Estimated Ad Valorem (2022-2023)	2,688,648.89
Estimated Probate (Jan 22 - Dec 22)	173,640.00
	2,862,288.89

Robertsdale 3 Mill 2022-2023	
Estimated Ad Valorem (2022-2023)	989,696.93
	989,696.93

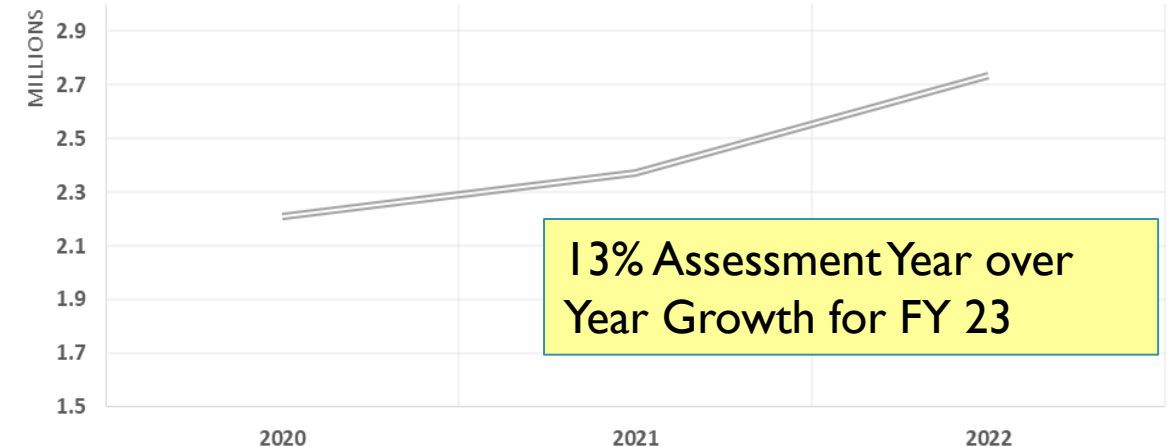
See the July 21st board meeting agenda for detailed recommendations approved by each committee for the 2022-2023 school year.

3 Mill Revenue Growth

SPANISH FORT TAX DISTRICT



FAIRHOPE SCHOOLS TAX DISTRICT



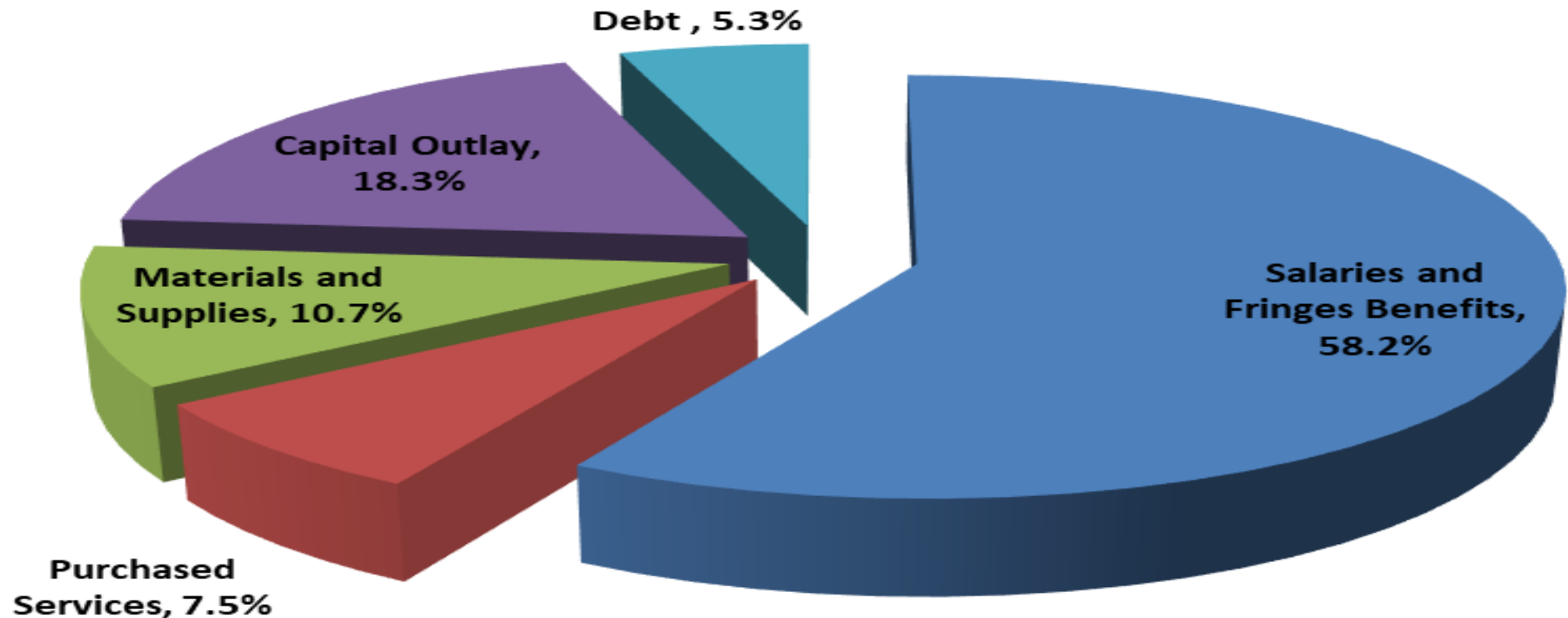
FY 2023 Expenditures

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, 2023

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	202,664,438.00	0.00	323,708.46	9,650,646.54	0.00	212,638,793.00
FEDERAL REVENUES	0.00	77,274,576.30	0.00	0.00	0.00	77,274,576.30
LOCAL REVENUES	183,684,593.77	34,201,511.95	2,439,469.00	0.00	1,779,415.00	222,104,989.72
OTHER REVENUES	575,000.00	484,021.00	0.00	0.00	0.00	1,059,021.00
TOTAL REVENUES	386,924,031.77	111,960,109.25	2,763,177.46	9,650,646.54	1,779,415.00	513,077,380.02
EXPENDITURES:						
INSTRUCTIONAL SERVICES	200,351,958.52	39,110,958.47	0.00	475,000.00	547,906.00	240,485,822.99
INSTRUCTIONAL SUPPORT SERVICES	57,388,750.25	12,780,014.37	0.00	0.00	451,026.00	70,619,790.62
OPERATIONS & MAINTENANCE	23,840,770.50	26,649,582.04	0.00	398,207.00	51,569.00	50,940,128.54
AUXILIARY SERVICES	15,391,582.00	21,470,547.07	0.00	2,560,696.00	68,259.00	39,491,084.07
GENERAL ADMINISTRATIVE SERVICES	13,723,931.00	2,782,267.49	0.00	0.00	0.00	16,506,198.49
CAPITAL OUTLAY	0.00	274,315.74	0.00	95,038,301.53	0.00	95,312,617.27
DEBT SERVICES	0.00	32,905.00	29,085,262.15	496,962.54	0.00	29,615,129.69
OTHER EXPENDITURES	5,489,452.24	10,104,377.86	0.00	0.00	378,877.00	15,972,707.10
TOTAL EXPENDITURES	316,186,444.51	113,204,968.04	29,085,262.15	98,969,167.07	1,497,637.00	558,943,478.77
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	10,224,895.77	5,969,394.00	26,606,234.34	30,371,002.00	0.00	73,171,526.11
OTHER FUND USES	71,239,832.34	0.00	0.00	0.00	0.00	71,239,832.34
TOTAL OTHER FUND SOURCES (USES)	(61,014,936.57)	5,969,394.00	26,606,234.34	30,371,002.00	0.00	1,931,693.77
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	9,722,650.69	4,724,535.21	284,149.65	(58,947,518.53)	281,778.00	(43,934,404.98)
BEGINNING FUND BALANCE - OCT 1	71,941,106.00	39,018,690.76	71,104,663.17	118,283,702.32	993,214.00	301,341,376.25
ENDING FUND BALANCE - SEPT 30	81,663,756.69	43,743,225.97	71,388,812.82	59,336,183.79	1,274,992.00	257,406,971.27

Categories of Expenditures - FY 2023

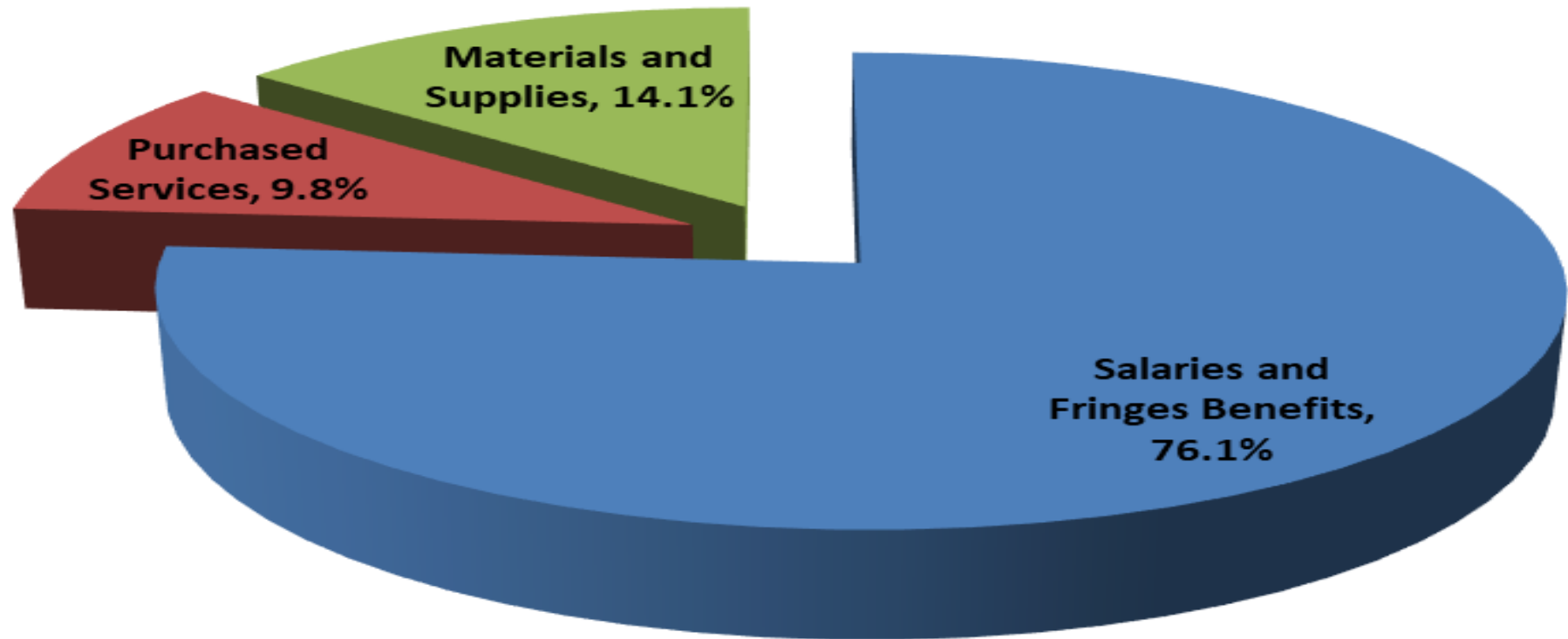
All Funds and Expenditures including Capital Projects and Debts



\$323 Million in just Salaries and Benefits!!

Categories of Expenditures - FY 2023

Excluding Capital Projects and Debt Service

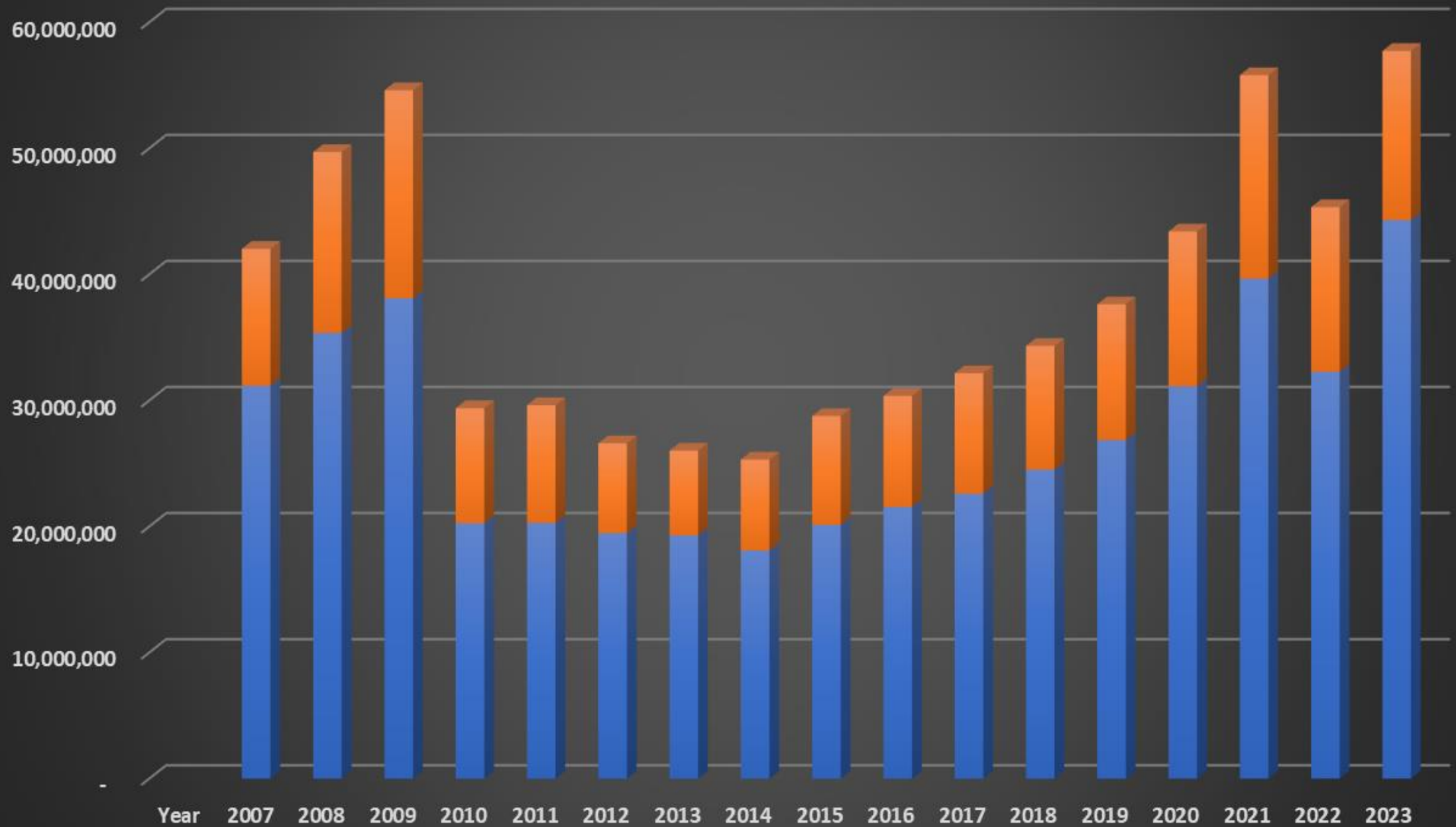


FY 2023 Personnel By Funding Source

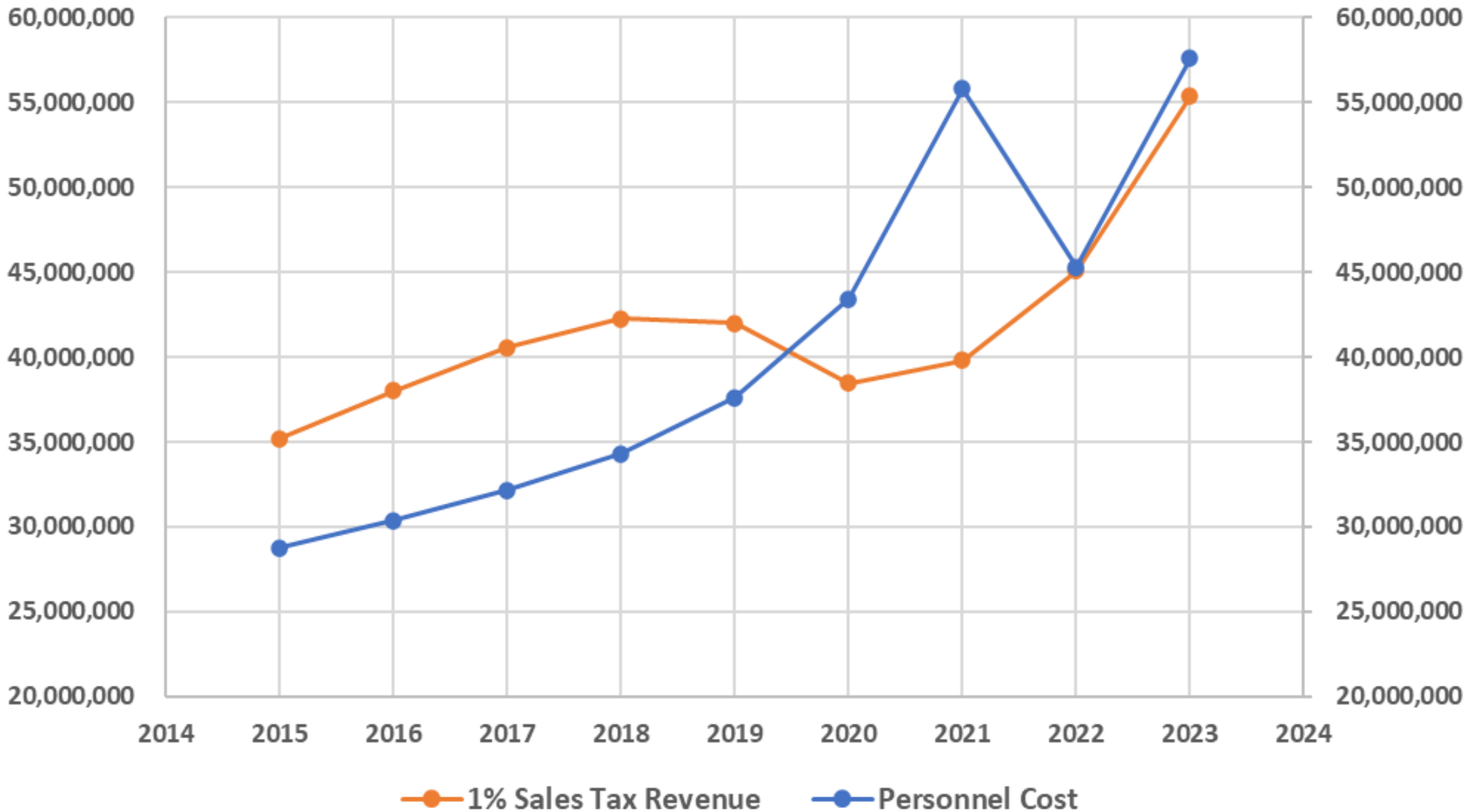
Budgeted Staff for FY 2023 by Fund	
State Programs	
State Foundation	1,917
Nurse	20
Transportation	340
AL Reading Init.	16
State OCE (Support Units)	569
State Other (Pre-K, At-Risk)	53
Total State	2,915
Federal Programs	
IDEA Part B	100
Title Programs	60
CNP	234
Fed Other	6
Total Federal	399
Local Programs	
Sales Tax Funded	747
Other Locally Funded	36
Total Local	783
Total Employees	4,097

Budgeted Staff for FY 2023 with Local Funds	
Teacher Certified Staff	
Teachers	255
Counselors	25
Principals	1
Asst Principals	33
Other Certified Employees	69
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	92
Clerical (Bookkeepers, Registrar, Secretary, etc.)	26
Technical (IT Technicians, Nurses, Social Workers, etc.)	96
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	107
Bus Drivers	22
Other Administrative Positions	21
Total Number of Staff Budgeted with Local Funds	747
Total Cost of Salaries and Benefits	\$ 57,620,479

Locally Funded Personnel Salaries and Benefits



1% Sales Tax vs Local Personnel Cost



Let's Talk About Local Units and Comparability

- Comparability: LEA must use State and local funds to provide services in Title I schools that are at least comparable to the services provided in non-Title schools.
-
- It's a prerequisite for receiving Title I, Part A funds and is calculated utilizing State and local funds only.
- SDE must review our compliance every two years; however Title I, Part A allocations are annual so comparability calculations must be performed every year.
- LEAs fewer than 1000 students or 1 school per grade span are not required to complete a report. Baldwin County MUST complete yearly.
- Can meet comparability in a number of ways (highlighted are ones we use):
 - **Student/instructional staff ratios**
 - Title I schools are comparable if the average number of students per instructional staff does not exceed 110% of the average of non-Title schools
 - Layman's terms – Title schools staff to student ratio can't exceed 10% more than non-Title school ratios.
 - **Student/instructional staff salary ratios**
 - Title I schools are comparable if the average instructional staff salary expenditure per student is at least 90% of the average of non-Title schools
 - Layman's terms – Title schools instructional staff salary average can't be lower than 90% of non-Title schools.
 - Expenditures per pupil
 - Resource allocation based on student characteristics such as poverty, English proficiency, etc.
- Only have to meet comparability by one criteria not multiple. We perform both highlighted tests annually.

Name	Cost Ctr.	ADM SDE Count	ST/Local		Average	15.93	Per Pupil	3,621	Meets Comparability?	Total Salaries	9/30/2022	
			Teachers		Pupil Per Teacher	Must be = < 110%	Instruct. Salary	Must be = > 90%			Part A Salaries	Non-Part A Salaries
BCHS	0005	865.35	67.15		12.89					3,812,891		3,812,891
BMMS	0012	358.4	30.1		11.91	74.72%	4,724.11	130.45%	yes/yes	1,693,121	1,693,121	
BME	0015	579.1	52.34		11.06	69.43%	5,166.63	142.67%	yes/yes	2,991,993	2,991,993	
CBMS	0025	631.55	42.75		14.77	92.71%	3,850.55	106.33%	yes/yes	2,431,817	2,431,817	
DHS	0035	1191.25	89.3		13.34					5,130,394		5,130,394
DMS	0037	618.55	43.7		14.15					2,550,328		2,550,328
WJC	0040	326.95	28.13		11.62	72.94%	4,849.75	133.92%	yes/yes	1,585,626	1,585,626	
DPE	0041	464.45	50.4		9.22	57.83%	5,868.40	162.05%	yes/yes	2,725,577	2,725,577	
DEE	0042	686.25	57.73		11.89					3,369,067		3,369,067
BLF	0043	713.9	62.24		11.47					3,394,458		3,394,458
Delta	0045	165.35	16.65		9.93	62.32%	5,615.28	155.06%	yes/yes	928,487	928,487	
ELBE	0047	640.65	50.65		12.65	79.38%	4,398.32	121.46%	yes/yes	2,817,786	2,817,786	
ELBH	0050	550.5	39.9		13.80					2,264,869		2,264,869
ELBM	0055	261.55	20		13.08	82.07%	4,305.57	118.90%	yes/yes	1,126,122	1,126,122	
Elsanor	0060	255.6	24.68		10.36	64.99%	5,321.40	146.95%	yes/yes	1,360,149	1,360,149	
FHS	0065	1402.25	105.67		13.27					6,178,129		6,178,129
FMS	0070	645.65	50.67		12.74					2,875,253		2,875,253
Fairhope East	0071	627.8	55.54		11.30					3,243,827		3,243,827
Fairhope West	0073	810.5	71.93		11.27					4,116,063		4,116,063
Foley E	0078	742.15	69.6		10.66	66.92%	5,159.32	142.47%	yes/yes	3,828,993	3,828,993	
Foley MS	0080	685.75	47		14.59	91.56%	3,984.63	110.03%	yes/yes	2,732,461	2,732,461	
Foley HS	0083	1219.7	89.67		13.60					5,337,091		5,337,091
Mathis	0085	741.65	56.7		13.08	82.09%	4,158.85	114.84%	yes/yes	3,084,409	3,084,409	
Loxley Ele	0088	406.3	33.79		12.02	75.46%	4,542.89	125.45%	yes/yes	1,845,777	1,845,777	
Magnolia Elem	0093	674.75	56.45		11.95	75.01%	4,446.97	122.80%	yes/yes	3,000,591	3,000,591	
Newton Elem	0135	640.7	55.33		11.58	72.67%	4,837.80	133.59%	yes/yes	3,099,581	3,099,581	
OB elem	0095	497.65	43.75		11.37					2,545,518		2,545,518
ORBM-H	0096	379.25	35.5		10.68					2,093,301		2,093,301
Perdido	0100	512.45	35.63		14.38	90.26%	3,872.40	106.93%	yes/yes	1,984,413	1,984,413	
Pine Grove	0105	359.7	32.03		11.23	70.48%	4,870.69	134.50%	yes/yes	1,751,987	1,751,987	
Robertsdale E	0115	830.9	66.45		12.50	78.47%	4,365.38	120.55%	yes/yes	3,627,196	3,627,196	
Robertsdale HS	0117	1140.3	81.58		13.98					4,787,848		4,787,848
Rockwell Ele	0119	831.9	63.85		13.03					3,537,012		3,537,012
Rosinton Ele	0120	233.5	22.48		10.39	65.19%	5,572.70	153.89%	yes/yes	1,301,226	1,301,226	
Silverhill Ele	0130	355.75	30.95		11.49	72.13%	4,995.42	137.95%	yes/yes	1,777,119	1,777,119	
SPF Elem	0140	557.6	45.65		12.21					2,607,660		2,607,660
SPFHiah	0145	994.5	69.98		14.21					4,099,146		4,099,146

FY 2023 Employer Benefit Cost

Example:

A Brand-New
Teacher w/ a
Master Degree:

Starting salary:
\$53,134

Employer
Benefit Cost:
\$19,770

Total Cost
\$72,904

(Not including supplies
and substitute cost).

FY 2023 Board Cost Per Employee		
PEEHIP	\$800/month	\$9,600/per year
Retirement	Tier I	12.59%
	Tier II	11.44%
FICA		6.20%
Medicare		1.45%
Unemployment Comp		0.05%

Total Employer Benefit Cost Budgeted For FY 2023

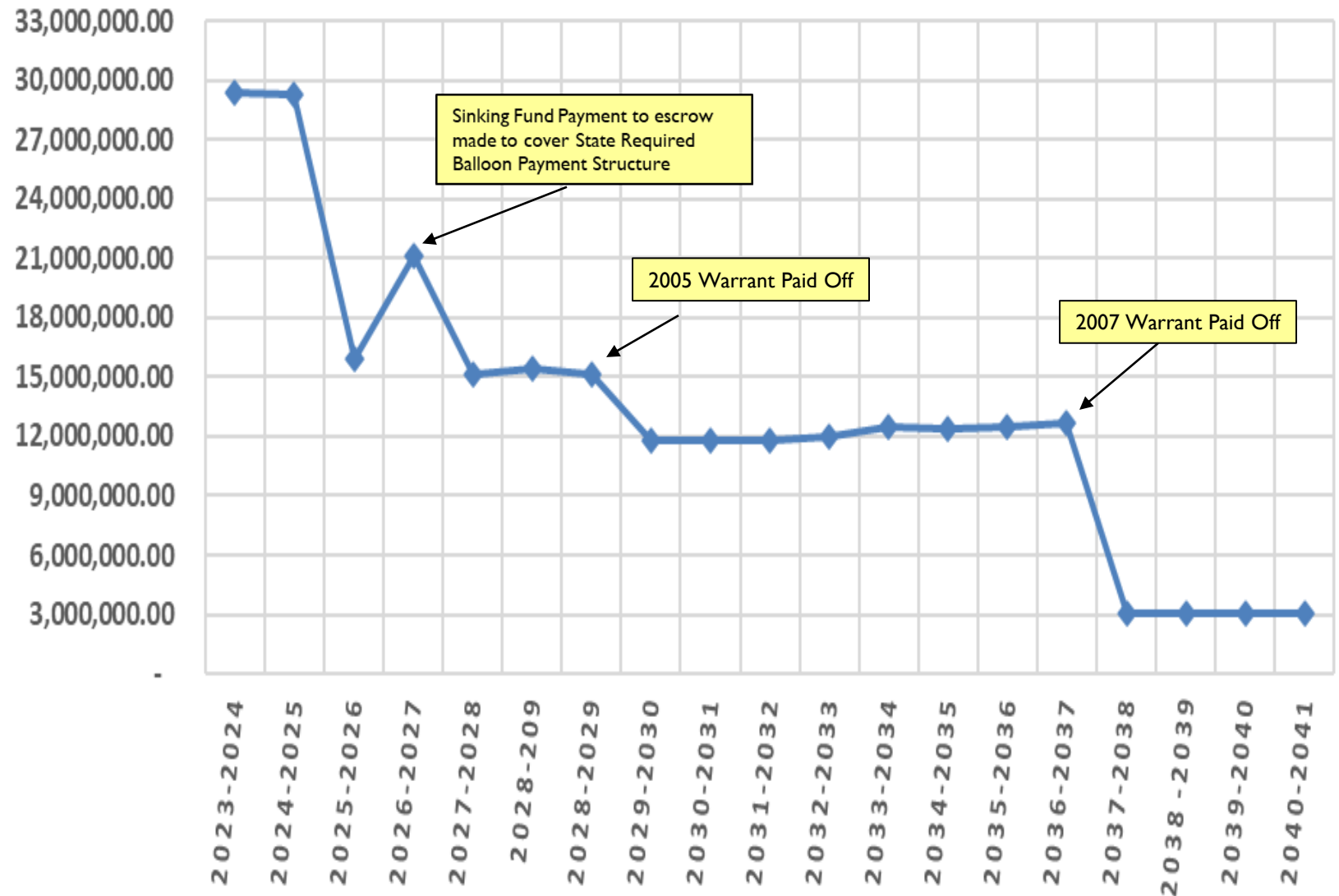
\$76,741,871

FY 2023 Debt Service

Debt Service for FY 2023		
Long Term Debt	Principal Payment	Interest Payment
Refunding School Warrants, Series 2012	2,480,000	124,000
Partial Refunded School Warrants, Series 2015	4,260,000	3,057,313
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	825,000	1,032,982
Public School Warrants, Series 2021	1,455,000	1,606,550
Total Pooled State Warrants	470,424	57,743
2021 Regions 4 Year Drawdown Loan	12,500,000	177,083
Local School Debt	25,615	7,288
Total	22,016,039	7,390,733
Total Principal and Interest Payments	29,406,772	

Local & State Bonds (Payments)	
2023-2024	29,406,772.45
2024-2025	29,225,549.58
2025-2026	15,963,294.94
2026-2027	21,075,396.52
2027-2028	15,120,014.50
2028-209	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)

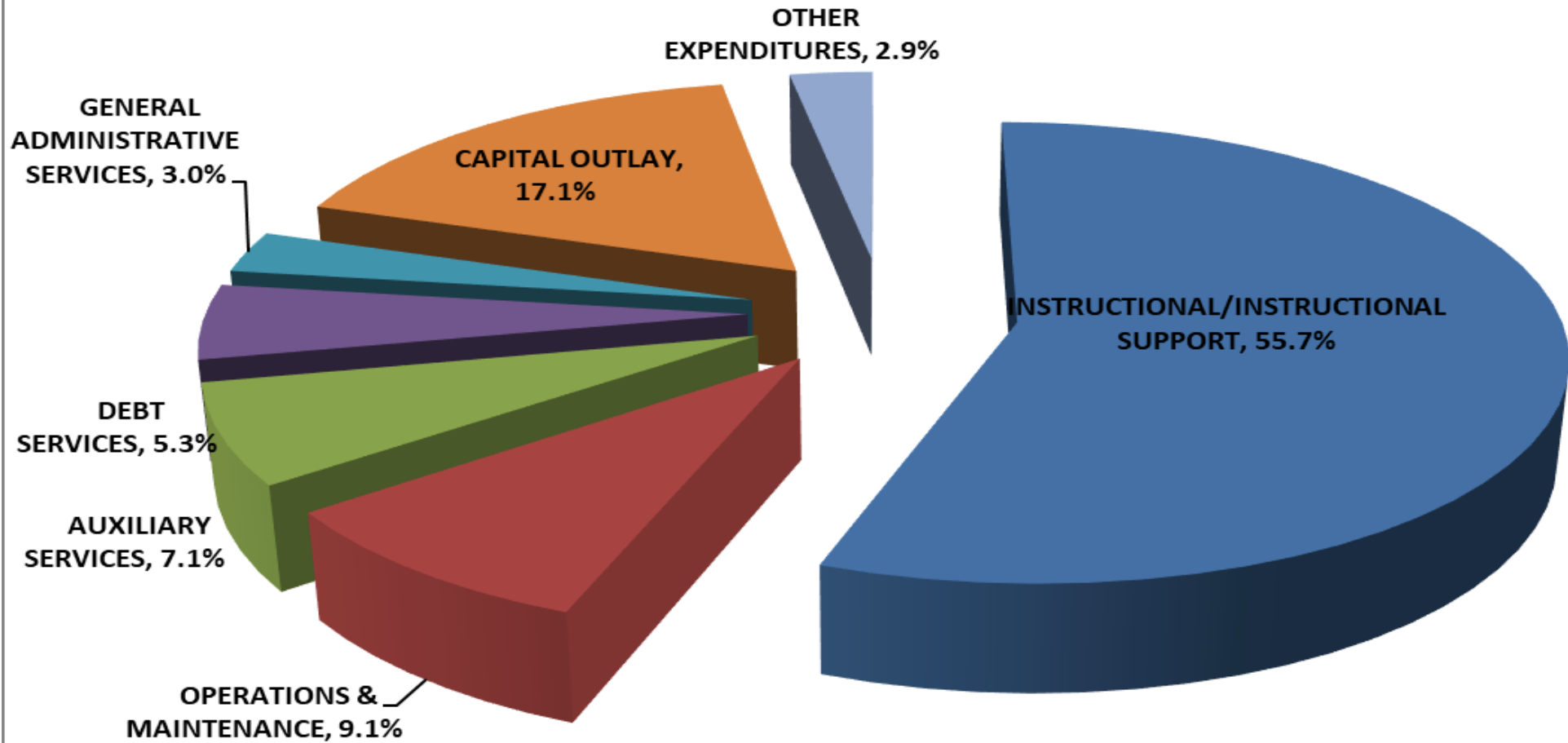


2023 Total Expenditures by Functions (Includes All Funds and Fund Sources)

EXPENDITURES:	2023	2022	Variance
INSTRUCTIONAL SERVICES	240,485,822.99	218,091,615.44	22,394,207.55
INSTRUCTIONAL SUPPORT SERVICES	70,619,790.62	69,610,681.19	1,009,109.43
OPERATIONS & MAINTENANCE	50,910,128.54	38,095,591.94	12,814,536.60
AUXILIARY SERVICES	39,491,084.07	35,865,577.57	3,625,506.50
GENERAL ADMINISTRATIVE SERVICES	16,506,198.49	16,256,864.05	249,334.44
CAPITAL OUTLAY	95,363,117.27	137,307,567.56	(41,944,450.29)
DEBT SERVICES	29,615,129.69	31,173,366.31	(1,558,236.62)
OTHER EXPENDITURES	15,972,707.10	14,141,308.64	1,831,398.46
TOTAL EXPENDITURES	558,963,978.77	560,542,572.70	(1,578,593.93)

2023 Total Expenditures by Function

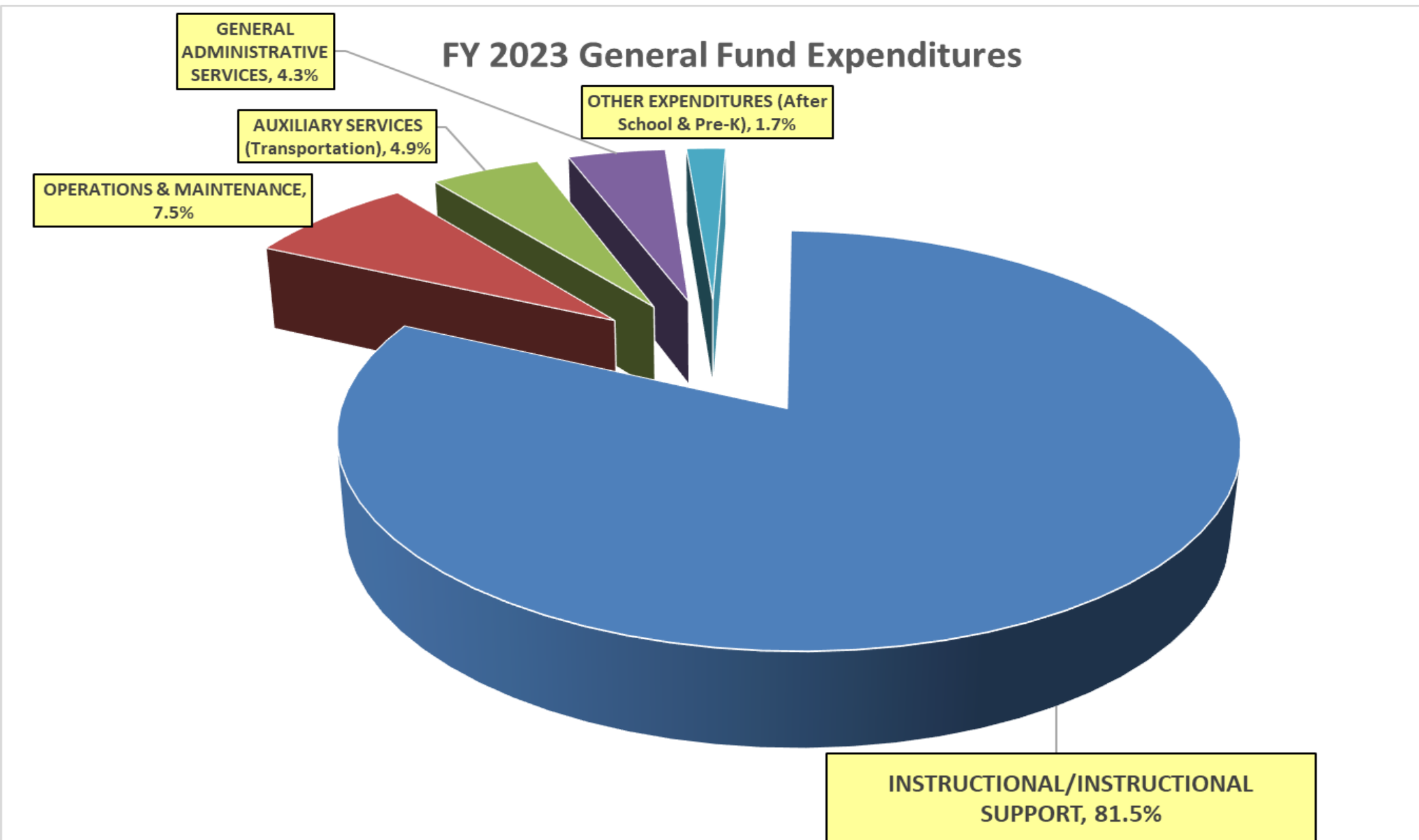
(Includes All Funds and Fund Sources)



General Fund Expenditures (Operating Funds)

General Fund Expenditures			
	2023	2022	Variance
INSTRUCTIONAL SERVICES	200,351,959	183,534,078	16,817,881
INSTRUCTIONAL SUPPORT SERVICES	57,388,750	53,825,068	3,563,682
OPERATIONS & MAINTENANCE	23,840,771	20,129,489	3,711,282
AUXILIARY SERVICES	15,391,582	14,693,634	697,948
GENERAL ADMINISTRATIVE SERVICES	13,723,931	12,855,739	868,192
OTHER EXPENDITURES	5,489,452	5,351,809	137,643
TOTAL EXPENDITURES*	316,186,445	290,389,817	25,796,627

Only General Fund (operational) expenditures; debt and capital expenses are not included in the General Fund. Amendment 2 used for comparison purposes.



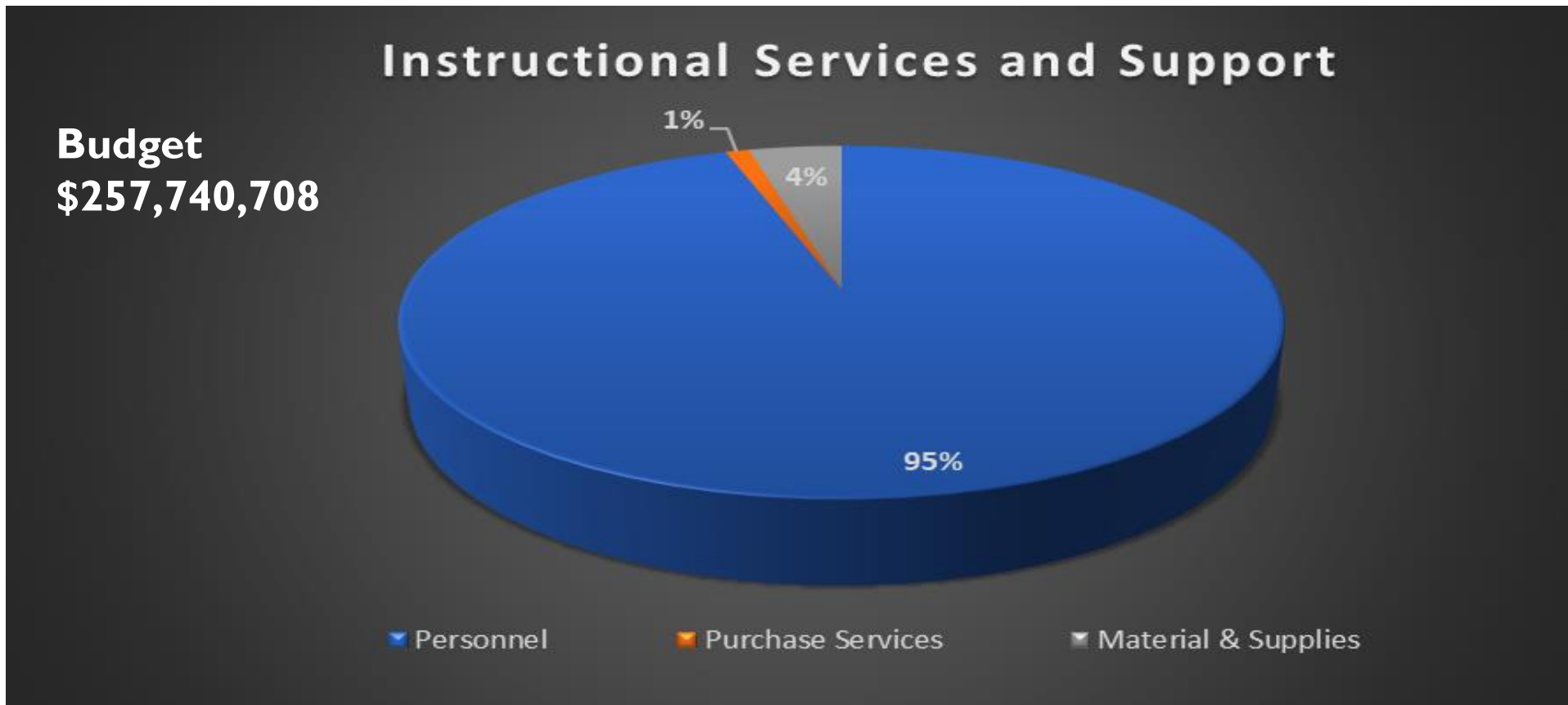
Disclosure: Other fund uses or sources are not included such as transfers for debt services and capital projects.

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.

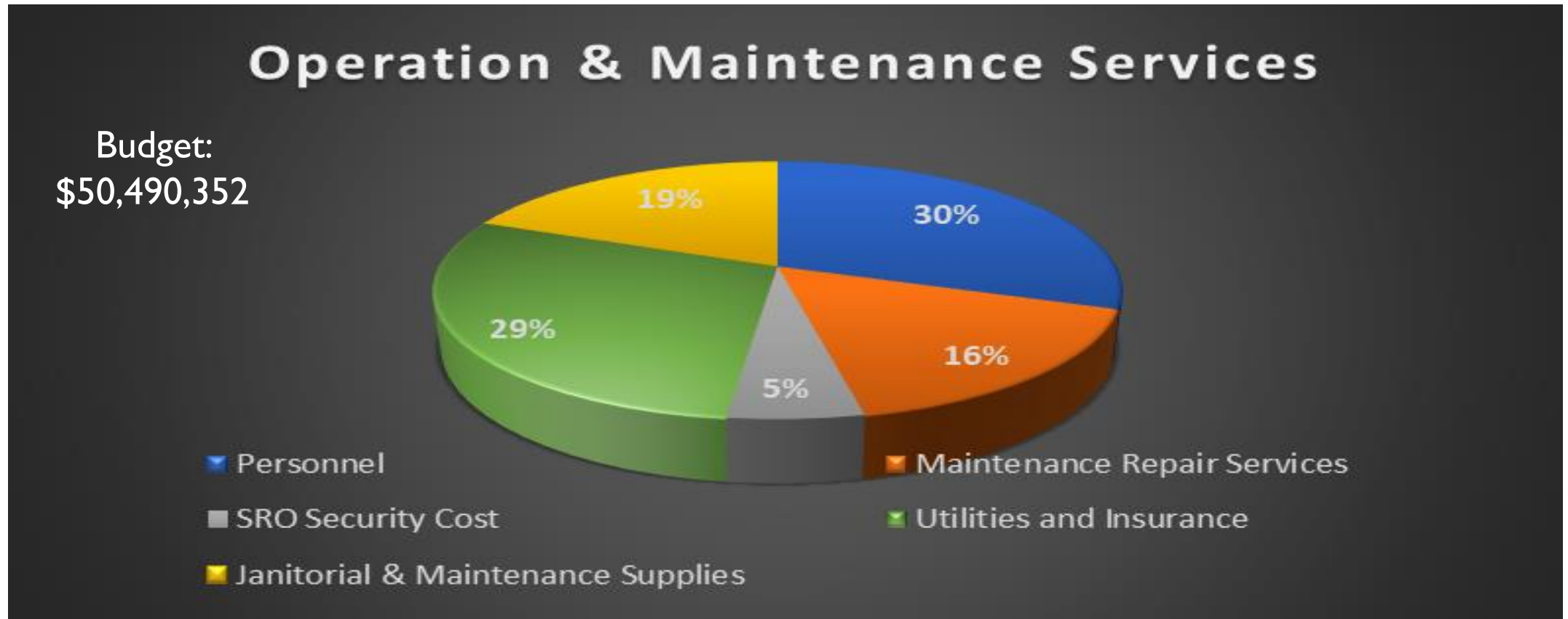
Instructional Services and Support

- 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.)



Operation & Maintenance Service

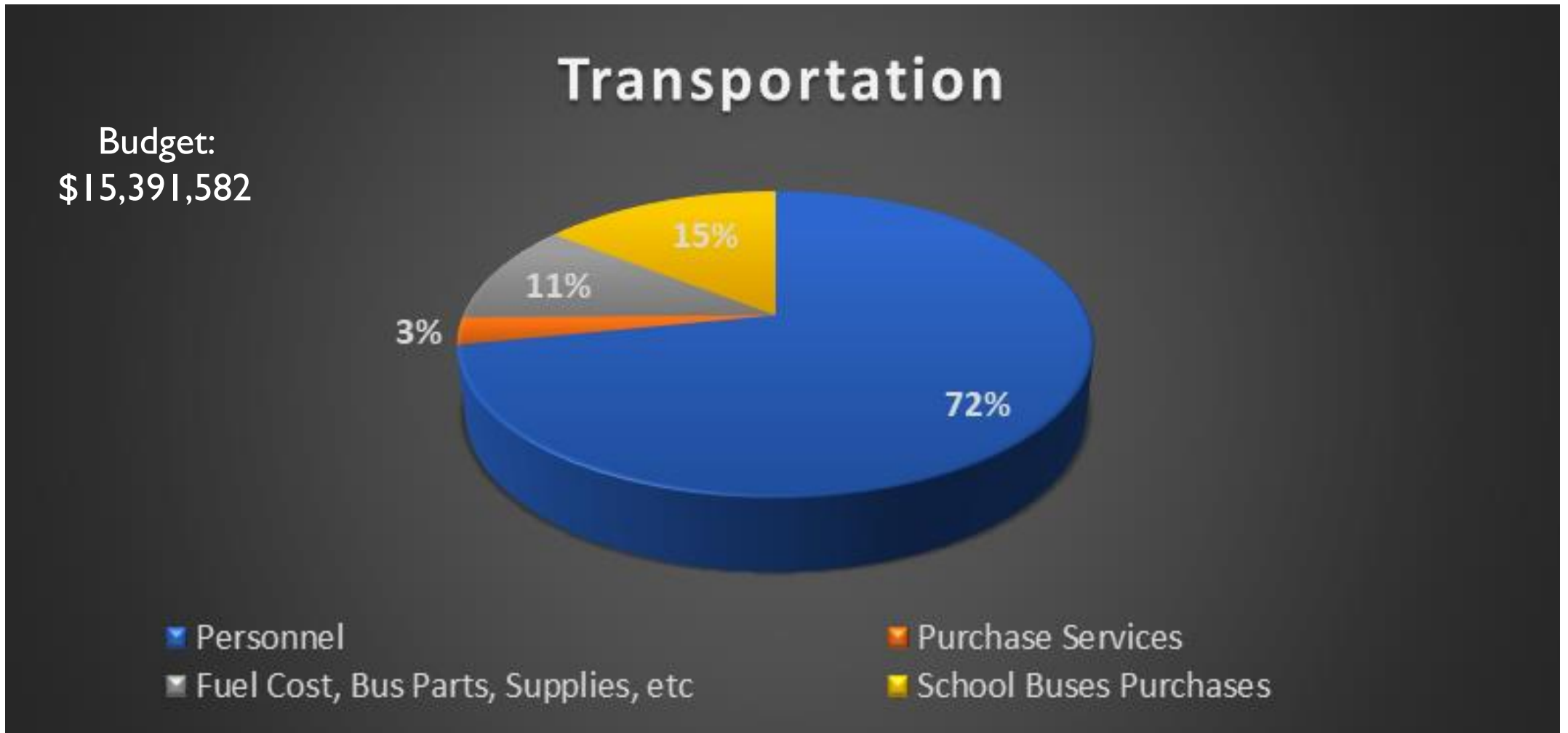
- Activities concerned with keeping the physical plant, open, comfortable, and safe for use and keeping the grounds, buildings, and major equipment in effective working condition and good state of repair. These include the activities of maintaining safety in buildings, on the grounds, and in the vicinity of schools. Including in this function are security services, janitorial services, utility services and maintenance services.



Disclosure: General Fund Expenditures and ½ cent Maintenance Sales Tax Expenditures from Special Revenue Fund

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.

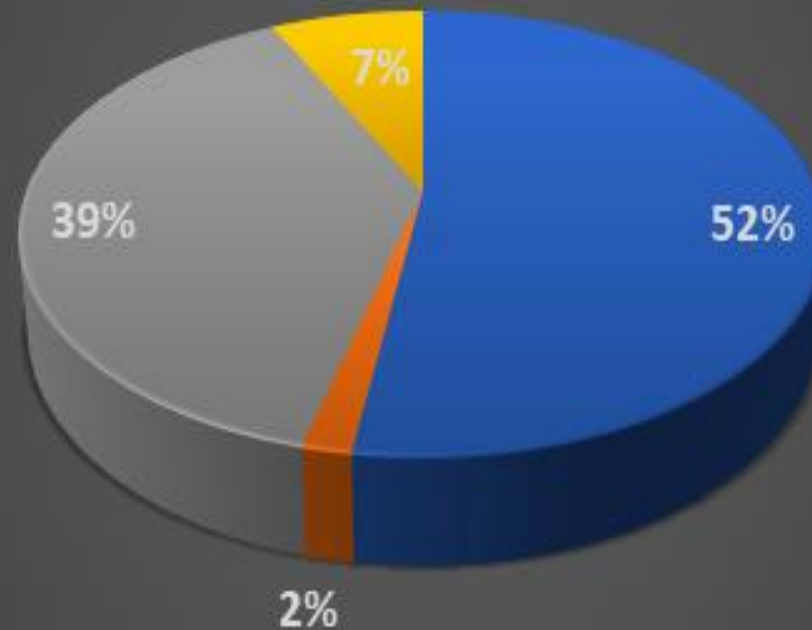
Service Vehicle Budget

	Veh#	YEAR	MAKE	TYPE	Dept	Age	Replacement Cost Estimated	Replacement Budget Year	Replacement Type		2023
1	223	2013	Ram	3500	Transportation	10	\$40,000.00	2023	Chassis		\$40,000.00
2	232	2013	Ram	3500	Transportation	10	\$40,000.00	2023	Chassis		\$40,000.00
3	New	2023	Ford	F350	Transportation	New	\$55,000.00	2023	Truck /Chassis		\$55,000.00
4	New	2023	Ford	F350	Transportation	New	\$55,000.00	2023	Truck /Chassis		\$55,000.00
5	200	2012	Ford	E150 Van	Maintenance	10	\$40,000.00	2023	F250		\$40,000.00
6	208	2012	Ford	E150 Van	Maintenance	10	\$40,000.00	2023	F250		\$40,000.00
7	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
8	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
9	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
10	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
11	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
12	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
13	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00
14	New	2023	Ford	Ranger	Technology	New	\$22,000.00	2023	Ranger		\$22,000.00

Auxiliary Services

Budget:
\$21,470,547

Child Nutrition Program

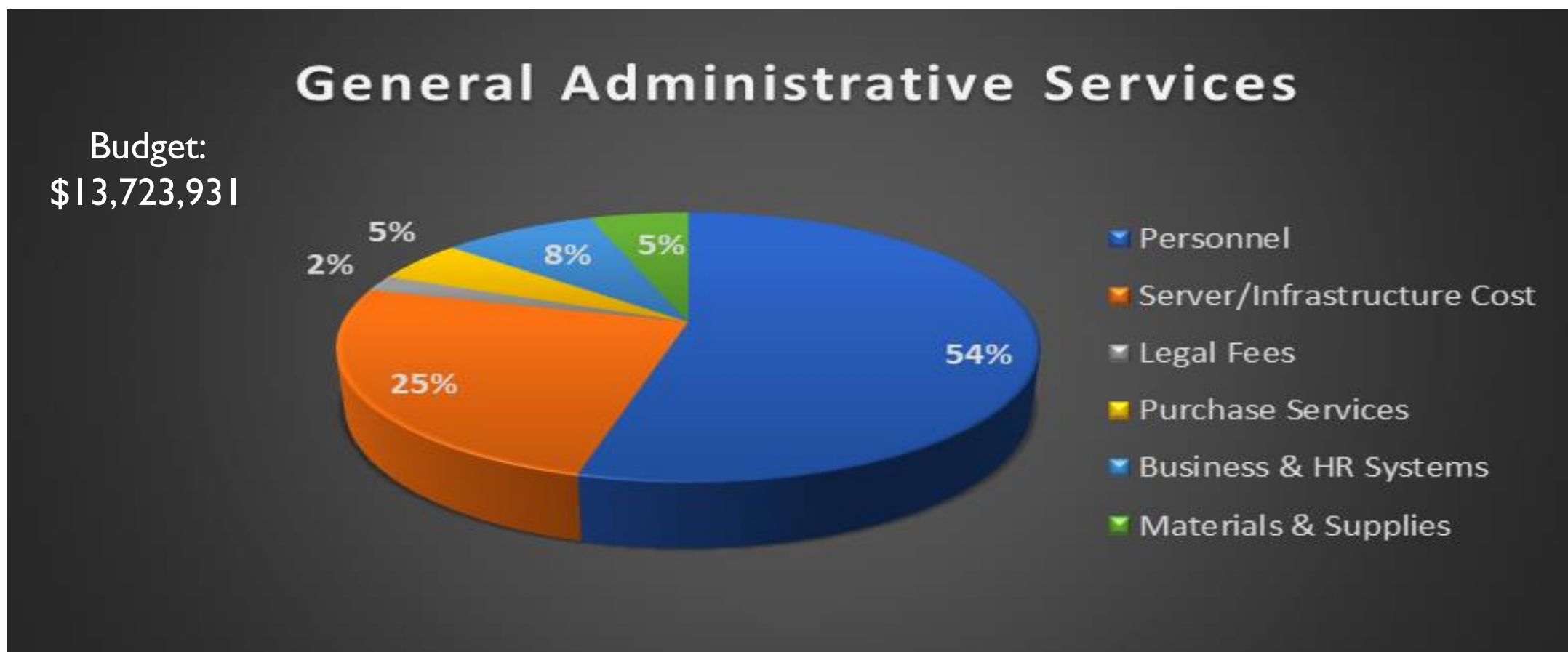


■ Personnel ■ Purchase Services ■ Purchased Food Cost ■ Materials, Supplies & Equipment

CNP Expenditures include Federal Funds.

General Administrative Services

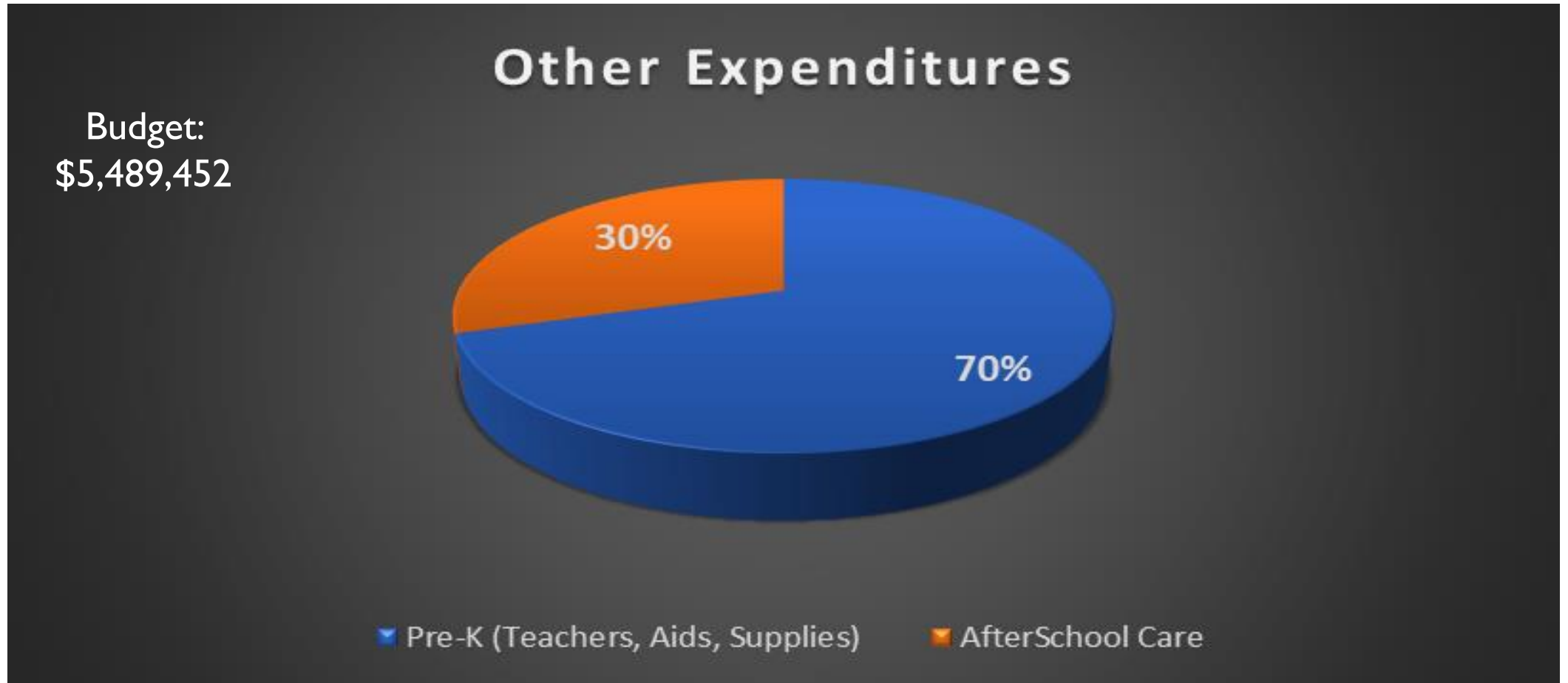
- Activities concerned with establishing and administering policy for operating the school system. Such as Board of Education Services, Executive Administrative Services, Business Support Services, and System-Wide Services (Business & Finance, Human Resources, IT services).



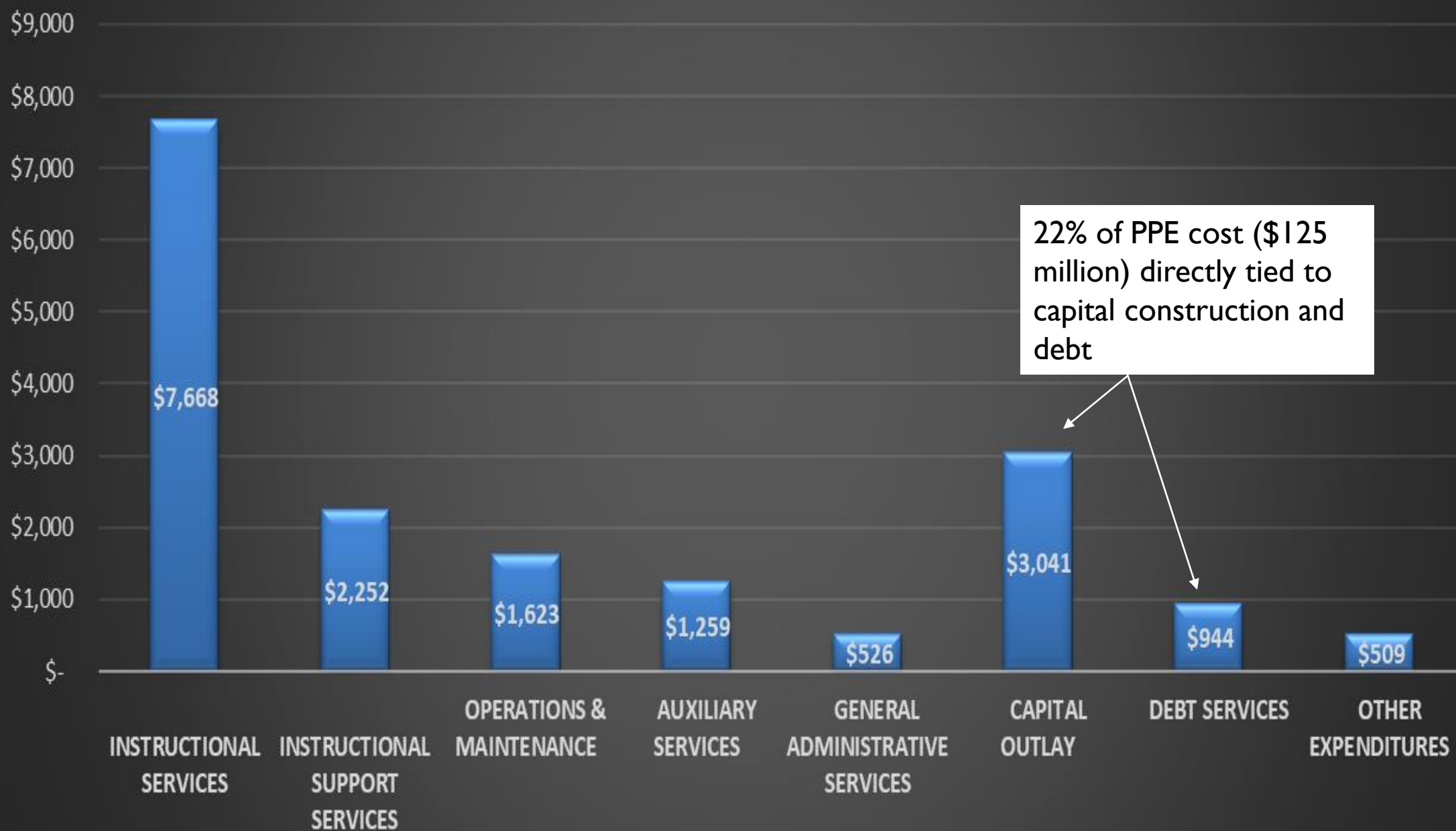
Disclosure: General Fund Expenditures Only (no Federal Funds were included in these figures).

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



Total PPE by Funding Category



ALABAMA STATE DEPARTMENT OF EDUCATION

School System Per-Pupil Expenditures

FY 2021

002 Baldwin County

PK-12
Enrollment
30,210

Fund Source	Instructional Services	Student Support Services	Instructional Staff Support	School Admin Services	Operations and Maintenance	Transportation Services	Food Service	Preschool	General Admin Services	Total	PPE
Federal	18,241,831	2,047,882	1,424,232		329,714	68,816	17,438,259	2,929,409	1,000,336	43,480,479	1,439
State	144,586,213	8,443,820	7,592,106	14,381,838	8,921,221	12,300,337		2,537,426	2,372,858	201,135,820	6,658
Local	30,781,095	14,173,868	4,769,078	7,884,703	34,579,129	2,420,416		233,005	8,465,718	103,307,013	3,420
Local Sch	4,427,139	1,417,778	512,185	397,160	1,070,103	149,712				7,974,077	264
Other					185,043	98,747				283,790	9
Total	198,036,278	26,083,348	14,297,601	22,663,701	45,085,210	15,038,028	17,438,259	5,699,841	11,838,912	356,181,178	
PPE	6,555	863	473	750	1,492	498	577	189	392	11,790	

2023 Capital Maintenance Projects Carrying Over

FY 22 Carryover Projects

Description	2023 Budget
Floor Replacement/Baldwin Co High	\$ 102,000.00
Floor Replacement/CBM - 16 rooms	\$ 84,000.00
Boilers/PAC Building	\$ 90,000.00
Fire Alarm Upgrade/Delta	\$ 21,470.00
Floor Replacement/Daphne Middle 15 rms	\$ 75,000.00
Floor Replacement/Elberta Middle (19 rms)	\$ 40,000.00
Floor Replacement/FHP EAST - 9 rooms	\$ 45,000.00
Floor Replacement/FHP WEST - Café	\$ 141,000.00
Floor Replacement/Magnolia 14 rooms	\$ 41,000.00
Floor Replacement/R'dale High 300 Hall	\$ 60,000.00
Floor Replacement/Summerdale 3 rms	\$ 92,500.00
Outdoor Dining Facility/Daphne High	\$ 303,000.00
Outdoor Dining Facility/Daphne Middle	\$ 220,000.00
Outdoor Dining Facility/Elberta Elem	\$ 248,000.00
Paving/Parking lot - CF Taylor	\$ 21,000.00
Paving/Parking lot - COS - Loxley	\$ 35,000.00
Paving/Parking lot - Daphne East	\$ 89,000.00
Paving/Parking lot - DE North	\$ 72,000.00
Paving/Parking lot - Daphne High	\$ 300,000.00
Paving/Parking lot - Elberta Middle	\$ 14,000.00
Paving/Parking lot - J Larry Newton	\$ 51,000.00
Paving/Parking lot - Loxley Elem	\$ 62,000.00
Paving/Parking lot - Robertsedale Elem	\$ 40,000.00
Paving/Parking lot - Summerdale	\$ 17,000.00

2023 Capital Maintenance Projects Carrying Over (Continued)

PE field lights/Perdido	\$ 131,000.00
Re-roof (REG)-VARIOUS/DE North	\$ 1,009,000.00
Re-roof (REG)-VARIOUS/Elberta Elem	\$ 428,000.00
Resurfacing-Virtual	\$ 23,000.00
Playgrounds/Delta	\$ 51,000.00
Playgrounds/Perdido	\$ 11,265.74
Playgrounds/Silverhill	\$ 38,350.00
Playgrounds/Spanish Fort Elem	\$ 34,100.00
Playgrounds/Swift	\$ 39,600.00
Playgrounds/Stonebridge	\$ 100,000.00
Total	\$ 4,129,285.74

2023 New Capital Maintenance Projects

Description	2023 Budget
Bleachers/POOL	\$ 350,000.00
Boilers/POOL	\$ 150,000.00
Canopy & graveled area for equip storage/SBMS	\$ 100,000.00
Boilers/Robertsdale High Café	\$ 45,000.00
Chillers/POOL	\$ 500,000.00
Fence - repairs/replacements - VARIOUS	\$ 75,000.00
Floor Replacement/POOL	\$ 234,000.00
Gym Floors/POOL	\$ 85,000.00
Outdoor classroom/Swift	\$ 250,000.00
Paving/Parking lot - POOL	\$ 1,500,000.00
Re-roof (REG)-VARIOUS/POOL	\$ 200,000.00
Rosinton building/Swift repairs	\$ 120,000.00
Tractor Carport/ELBH	\$ 30,000.00
Tractor Carport/RSN	\$ 30,000.00
FLOORING - Bay Minette Middle - LVT 23 classrooms	\$ 97,500.00
FLOORING - Fairhope High - LVT 16 classrooms	\$ 70,000.00
FLOORING - Fairhope Middle - LVT 21 classrooms	\$ 142,000.00
FLOORING - Foley Middle - LVT 27 classrooms	\$ 93,500.00
FLOORING - Spanish Fort High - LVT 18 classrooms	\$ 75,000.00
FLOORING - Spanish Fort Middle	\$ 142,000.00
GYM FLOOR - Mathis - replace gym floor	\$ 70,000.00
GYM FLOOR - Swift - replace gym floor	\$ 70,000.00
Restrooms Renovations - Bay Minette Middle	\$ 50,000.00
Restrooms Renovations - Daphne Middle	\$ 50,000.00
Restrooms Renovations - Elsanor	\$ 50,000.00
Restrooms Renovations - Foley Middle	\$ 50,000.00
Tractor Carport/RBDH	\$ 30,000.00
Bay Minette Elem - replace 4 basketball goals	\$ 39,503.00

2023 New Capital Maintenance Projects (continued)

Upgrade DDC to Niagara STNE,PAC,FLYI,BLFE,BME	\$ 90,000.00
Upgrade DDC to Niagara FLYM	\$ 85,000.00
Upgrade DDC to Niagara FHM	\$ 85,000.00
Upgrade DDC to Niagara SPFM	\$ 85,000.00
Replace Chillers CBM	\$ 425,000.00
Replace Chillers FHPM	\$ 450,000.00
Replace Chillers FLYE	\$ 450,000.00
Replace Chillers and Cooling Towers PAC	\$ 750,000.00
Replace Chiller SPFM	\$ 250,000.00
Elevate cooling tower,replace filter media and install Pulse Pure-FHPE	\$ 150,000.00
HVAC Upgrades (Chiller, Boiler, Pumps) RCKE	\$ 400,000.00
Re-Roof Classroom Wing (est 110 Squares)	\$ 120,000.00
CBM Intercom	\$ 50,000.00
LXYE Intercom	\$ 50,000.00
PGE Intercom	\$ 50,000.00
RSN Intercom	\$ 50,000.00
SPFM Intercom	\$ 50,000.00
SWT Intercom	\$ 50,000.00
Replace Parking Lot lights and Poles	\$ 30,000.00
Replace lighting in old gym	\$ 20,000.00
Various Generator Replacements	\$ 250,000.00
RBDH Ag Building	\$ 1,200,000.00
Total	\$ 9,838,503.00

Pay As You Go Phase 4

PAYG Phase 4		
	Orginal Budget	Remaining
Stonebridge Elementary (complete)	\$ 24,474,026	\$ 2,455,000
J Larry Newton (complete)	\$ 4,516,660	\$ 16,000
Daphne 9th Grade Academy (complete)	\$ 6,325,875	\$ 723,000
Silverhill Elementary	\$ 24,000,000	\$ 22,864,580
Orange Beach Elementary Addition (closed)	\$ 5,000,000	\$ -
	\$ 64,316,561	\$ 26,058,580

State Bond Issue

State Bond Issue Budget		
	Budget	Remaining
Spanish Fort Elementary Expansion	27,366,663.00	20,675,139
Elberta Gym	6,200,000.00	4,413,795
	33,566,663.00	25,088,934

All projected are expected to be completed in Fiscal Year 2023

Pay As You Go Phase 5

- \$50 million Phase 4 will be paid off in full in February 2024.
- This is the year for planning on our next big capital projects.
- Preliminary plans are for around \$60 million to be divided and paid off by 2028.
- We will be providing recommendations but ultimately the decision will be based the board's priority (growth, updating older campuses, and safety).

Settlement Dollars from Orange Beach Split

- \$36,162,344
- Still working through preliminary plans on how to best allocate across the county.

General Fund Budget Summary

General Fund	
Beginning Fund Balance, 10/1/2022	\$ 71,941,106.00
Operating Revenue	\$ 386,924,031.77
Operating Expense & Interfund Transfers	\$ (377,201,381.08)
Excess (Deficit)	\$ 9,722,650.69
Ending Fund Balance, 9/30/2023	\$ 81,663,756.69

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 13th.
- Budget information presented today will be available on our website: bcbe.org/accountability
- jwilson@bcbe.org