



Baldwin County School System

FY 2024 Proposed Budget

First Public Hearing

John Wilson, CSFO

August 31, 2023

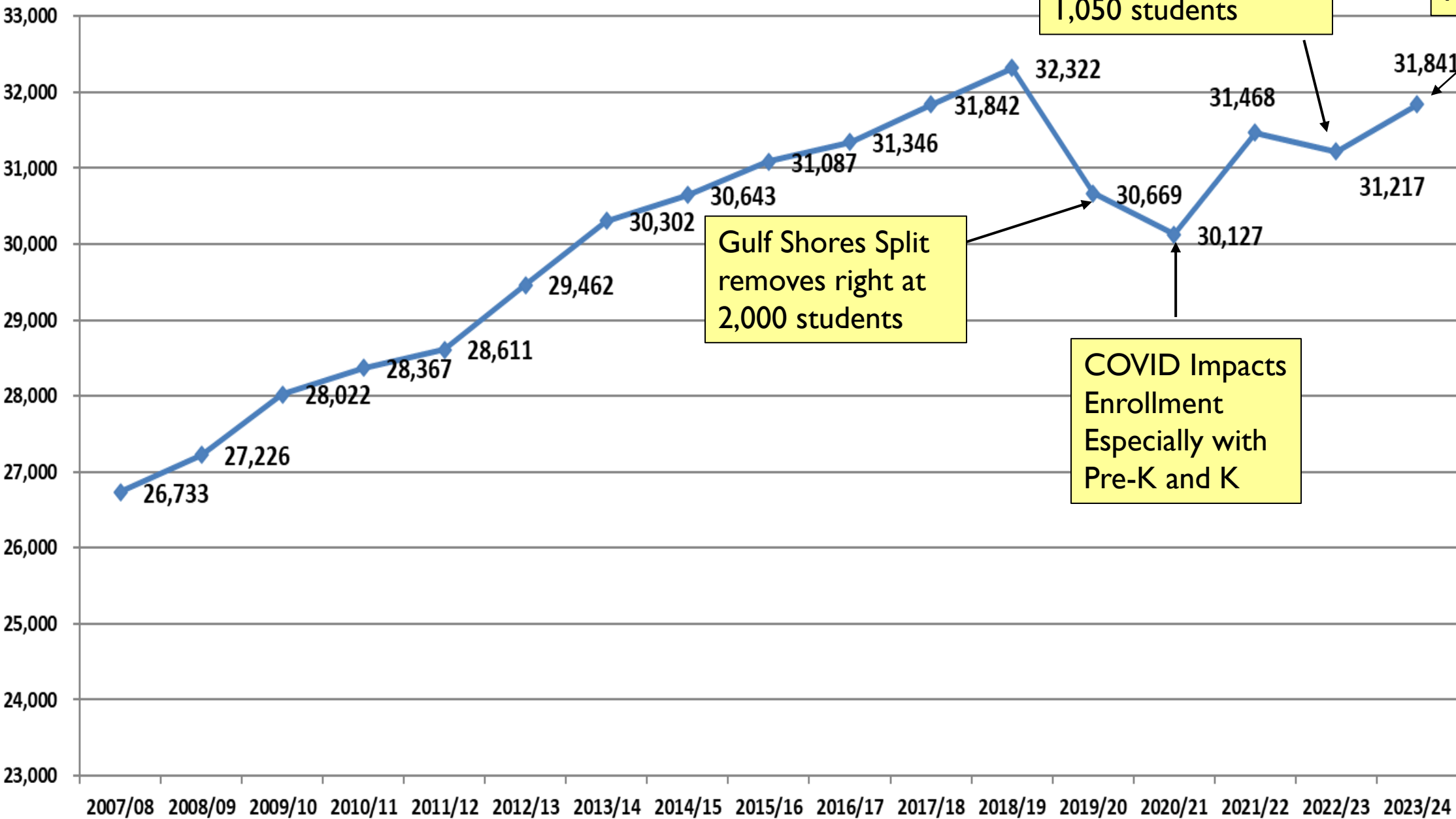
System Wide Enrollment (Pre-K - 12)

Orange Beach split
removes around
1,050 students

2023-2024
Projections

Gulf Shores Split
removes right at
2,000 students

COVID Impacts
Enrollment
Especially with
Pre-K and K



FY 2024 Budget Fun Fact

- Line by line FY 2024 budget is over 940 pages long.
- If printed out would be around 4 inches tall and weight around 10lbs.
- FY 2024 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 2024 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, 2024

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	213,171,472.00	0.00	236,643.55	11,009,008.45	0.00	224,417,124.00
FEDERAL REVENUES	0.00	60,612,639.60	0.00	0.00	0.00	60,612,639.60
LOCAL REVENUES	221,243,763.99	43,117,741.00	1,649,232.00	0.00	1,728,414.00	267,739,150.99
OTHER REVENUES	710,000.00	423,527.00	0.00	0.00	0.00	1,133,527.00
TOTAL REVENUES	435,125,235.99	104,153,907.60	1,885,875.55	11,009,008.45	1,728,414.00	553,902,441.59
EXPENDITURES:						
INSTRUCTIONAL SERVICES	205,714,415.06	31,707,981.72	0.00	1,453,751.00	543,906.00	239,420,053.78
INSTRUCTIONAL SUPPORT SERVICES	58,595,567.59	9,505,378.82	0.00	0.00	430,726.00	68,531,672.41
OPERATIONS & MAINTENANCE	24,306,970.00	30,403,982.00	0.00	2,453,307.00	47,569.00	57,211,828.00
AUXILIARY SERVICES	16,929,073.00	25,503,795.60	0.00	4,337,045.00	68,259.00	46,838,172.60
GENERAL ADMINISTRATIVE SERVICES	16,467,157.00	5,088,462.52	0.00	0.00	0.00	21,555,619.52
CAPITAL OUTLAY	0.00	1,270,365.74	0.00	258,707,524.63	0.00	259,977,890.37
DEBT SERVICES	0.00	32,905.00	28,964,012.27	499,974.66	0.00	29,496,891.93
OTHER EXPENDITURES	8,447,063.00	5,275,565.94	0.00	0.00	364,177.00	14,086,805.94
TOTAL EXPENDITURES	330,460,245.65	108,788,437.34	28,964,012.27	267,451,602.29	1,454,637.00	737,118,934.55
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	5,220,406.41	8,033,148.00	28,932,810.83	115,000,000.00	0.00	157,186,365.24
OTHER FUND USES	105,749,034.83	1,466,924.00	0.00	0.00	0.00	107,215,958.83
TOTAL OTHER FUND SOURCES (USES)	(100,528,628.42)	6,566,224.00	28,932,810.83	115,000,000.00	0.00	49,970,406.41
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	4,136,361.92	1,931,694.26	1,854,674.11	(141,442,593.84)	273,777.00	(133,246,086.55)
BEGINNING FUND BALANCE - OCT 1	86,430,191.40	33,394,219.30	46,946,415.14	143,772,769.31	968,264.00	311,511,859.15
ENDING FUND BALANCE - SEPT 30	90,566,553.32	35,325,913.56	48,801,089.25	2,330,175.47	1,242,041.00	178,265,772.60

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.

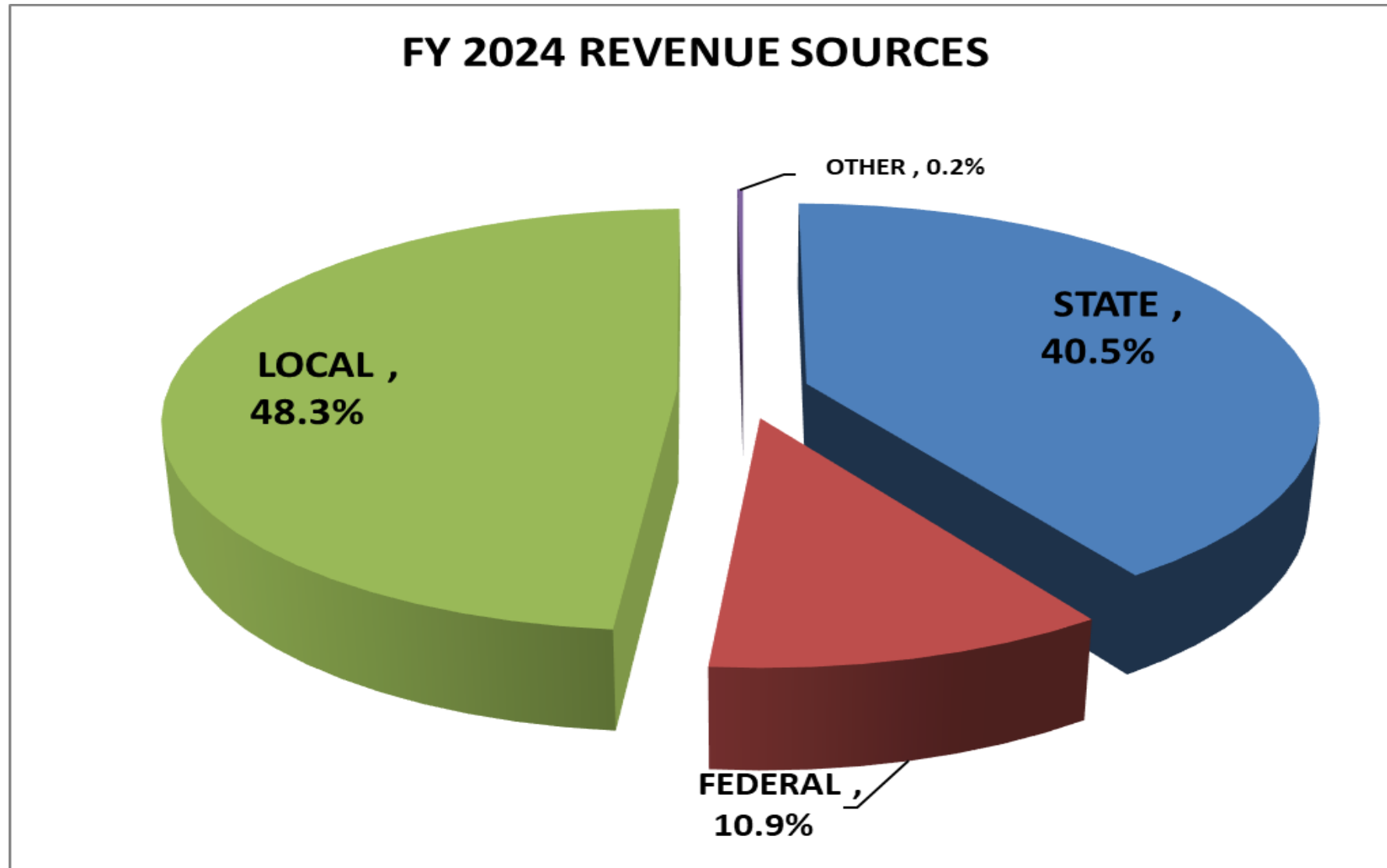
Total Budgeted Revenues FY 2024

	2024	2023	Variance
REVENUES			
STATE REVENUES	224,417,124	212,638,793	11,778,331
FEDERAL REVENUES*	60,612,640	76,168,513	(15,555,873)
LOCAL REVENUES*	267,739,151	243,892,907	23,846,244
OTHER REVENUES	1,133,527	1,059,021	74,506
TOTAL REVENUES	553,902,442	533,759,233	20,143,208

* 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
 - Due to amendments in the budget later in FY 23, Local Revenue total for 2023 is based on the amended total in June.

Total Budgeted Revenues FY 2024



State Revenue

REVENUES:	2024	2023	Variance
State Revenues:			
Foundation Program	183,832,095	169,315,065	14,517,030
SDE Appropriations	9,323,996	7,810,302	1,513,694
Transportation	17,479,157	16,069,148	1,410,009
At Risk	843,593	734,212	109,381
Preschool	1,256,525	1,044,222	212,303
Advancement and Technology Grant	0	8,402,249	(8,402,249)
OSR Pre-Kindergarten Programs	2,733,149	2,264,001	469,148
Capital Outlay	8,948,609	7,668,795	1,279,814
Total	224,417,124	213,307,994	11,109,130

FY 2024 State Foundation Program

State Department of Education

FY 2024

State Education Foundation Allocation Report

002 Baldwin County	FY 2024		FY 2023	Change
System ADM	30,479.60		29,671.80	807.80
<i>Foundation Program Units</i>				
Teachers	1,766.10		1,710.98	55.12
Principals	42.00		41.00	1.00
Assistant Principals	38.00		36.50	1.50
Counselors	59.00		58.00	1.00
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>	1,958.10		1,898.98	59.12

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 2024 State Foundation Program

<i>Foundation Program (State and Local Funds)</i>	2024		2023	
Salaries	117,234,034		111,359,166	5,874,868
Fringe Benefits	43,784,621		41,998,193	1,786,428
Other Current Expense (\$23,068/unit)	45,169,729	(\$20,702/unit)	40,189,733	4,979,996
Classroom Instructional Support				
Teacher Materials and Supplies (\$569.15/unit)*	1,114,452	(\$700/unit)	1,709,082	(594,630)
Technology (\$500/unit)	979,050	\$500/unit	949,490	29,560
Library Enhancement (\$157.72/unit)	308,792	(\$157.72/unit)	299,469	9,323
Professional Development (\$100/unit)	195,810	(\$100/unit)	189,898	5,912
Textbooks (\$75/ADM)	2,285,970	\$75/ADM	2,225,385	60,585
Student Growth	5,545,547		5,109,178	436,369
Total Foundation Program	216,618,005		204,029,594	12,588,411



State Foundation Allocation BEFORE 10 mill match

FY 2024 State Equity Funding

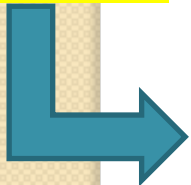
State Department of Education

FY 2024

State Education Foundation Allocation Report

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Textbooks (\$75/ADM)	2,285,970	\$75/ADM	2,225,385	60,585
Student Growth	5,545,547		5,109,178	436,369
Total Foundation Program	216,618,005		204,029,594	12,588,411
Foundation Program (10 mill requirement)	(32,785,910)		(34,714,529)	1,928,619
Net State Foundation Funding for FY 2024	183,832,095		169,315,065	14,517,030

**NET
FOUNDATION
FUNDING
AFTER 10 MILL
MATCH**



FY 2024 Other State Funding

REVENUES:	2024	2023	Variance	Comments
State Revenues:				
Foundation Program	183,832,139	169,315,065	14,517,074	
TEAMS	3,355,095	2,647,769	707,327	Still don't have full allocation but estimates are we will have over 200 TEAMS teachers
Transportation	15,182,114	13,764,524	1,417,590	Spending \$2 million locally to cover full operational cost
Capital Outlay	8,948,609	7,668,795	1,279,814	100% goes to capital maintenance projects, total capital maintenance projects are \$18.3 million
OSR Pre-Kindergarten Programs	2,733,149	2,264,001	469,148	More information in next slide
Transporation (Fleet Renewal)	2,297,043	2,304,624	(7,581)	Fleet Renewal based on pricing of \$75k per bus, actual cost is closer to \$140k (only covers 17 out of 32 buses needed)
Advancement and Technology	0	8,402,249	(8,402,249)	Not sure what the future holds for this funding source
Alabama Reading Initiative	2,121,600	2,080,000	41,600	Funds 23 out of 32 ARI reading coaches
School Nurse Program	2,371,202	1,653,150	718,052	Funds 28 out of 83 RN and LPN positions
At Risk	843,593	734,212	109,381	Funds 7 out of 20 Social Workers
Career Tech O &M	266,826	277,868	(11,042)	Career Tech Operations and Maintenance Funding
Alabama ESL	752,080	690,801	61,279	Funds 9 out of 58 ESL Positions
Preschool	1,256,525	1,044,222	212,303	Funds 16 out 32 Pre-K SPED Teachers
Gifted Education	388,822	393,875	(5,053)	Embarrassing that the State provides so little gifted funding
Technology Coordinator	68,327	66,839	1,488	
Total	224,417,124	213,307,994	11,109,131	

2023-24 OSR Pre-K School Site

Site	# of Rooms	Site	# of Rooms
Bay Minette Elementary	2	Loxley Elementary	2
Daphne East Elementary	1	Magnolia School	2
Daphne Elementary	3	Perdido Elementary	2
Delta Elementary	1	Pine Grove Elementary	2
Elberta Elementary	2	Robertsdale Eelementary	3
Elsanor Elementary	1	Rockwell Elementary	1
Fairhope East Elementary	1	Rosinton Elementary	1
Fairhope High School	1	Stonebridge Elementary	1
Fairhope West Elementary	1	Silverhill Elementary	1
Florence B Mathis Elementary	2	Stapleton Elementary	1
Foley Elementary	4	Summerdale Elementary	1
J Larry Newton Elementary	2	Swift School	1

There are **39** total OSR Pre-K sites in the district.

OSR Pre-K Information

Four new sites for 2023-24

Fairhope East
Rockwell
Stonebridge
Swift

Five of our sites are collaborative special education classrooms.

Daphne East
Daphne Elementary
Fairhope West
Foley Elementary
Robertsdale Elementary

OSR funds are applied for through a competitive application process. **OSR funding is not intended to fully fund a classroom and a supplemental match of \$2,265,180 in funding is required from local and other sources.** Continuation applications must be done each year. OSR has strict guidelines that must be adhered to by the district. Our awarded grant amount for the 39 sites is \$2,733,149 with more funds expected for master's level and per pupil.

Federal Revenue

REVENUES:	2024	2023	Variance
Federal Revenues:			
Individuals with Disabilities Act	7,633,898.00	6,770,361.00	863,537.00
Vocational Education	439,914.00	409,098.00	30,816.00
Title I-Part A	7,664,356.00	6,692,025.00	972,331.00
Title I-Neg. and Delinquent	77,936.00	73,404.00	4,532.00
Title II-Part A-Teacher & Princ. Trng.	1,225,852.00	1,025,012.00	200,840.00
Title III-English Language Acquisition	271,335.00	187,449.00	83,886.00
Title IV Part A - Student Support and Academic Enrichment	524,585.00	453,061.00	71,524.00
Title X - Homeless	65,000.00	50,000.00	15,000.00
Care Act - ESSER (ARP)	27,518,839.60	43,158,239.67	(15,639,400.07)
USDA - Food & Nutrition	13,880,849.00	16,822,361.00	(2,941,512.00)
Department of Defense	391,776.00	315,000.00	76,776.00
Other Federal Revenue	918,299.00	212,502.00	705,797.00
Total	60,612,639.60	76,168,512.67	(15,555,873.07)

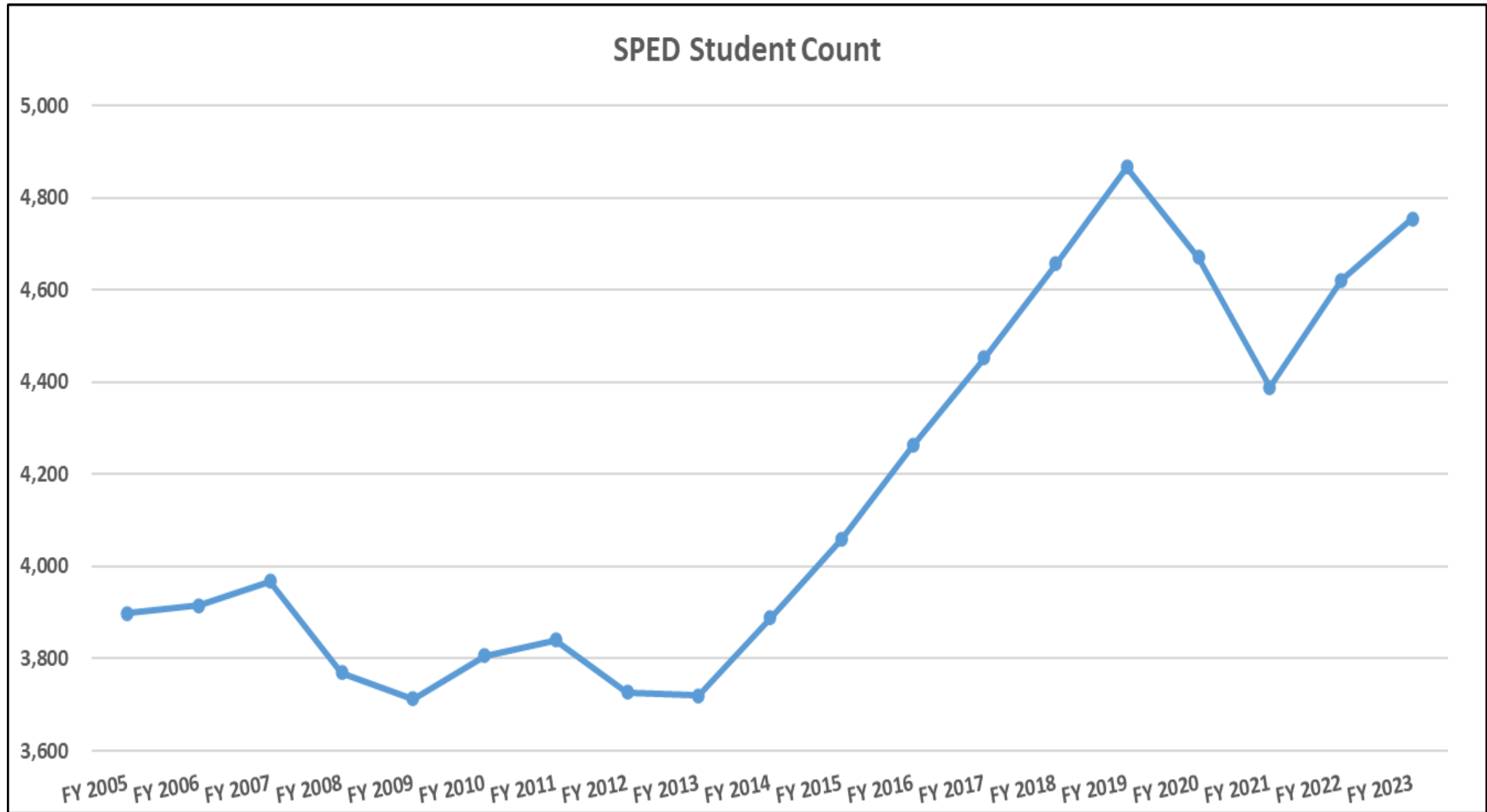
Special Education Cost

- State Foundation Funded Expenditures for Special Services-
\$27,109,848
- Federal Funded Special Services Expenditures (IDEA-Part B)-
\$7,633,898 →
- Local Funded Expenditures for Special Services-
\$8,975,833
- FY 2024 Budgeted Expenditures for Special Education:
\$43,719,579
- Special Ed Staff of **623** Employees
- Covering **4,754** special needs students * (Federal Law requires the school system to provide services for students ages 3 – 21).

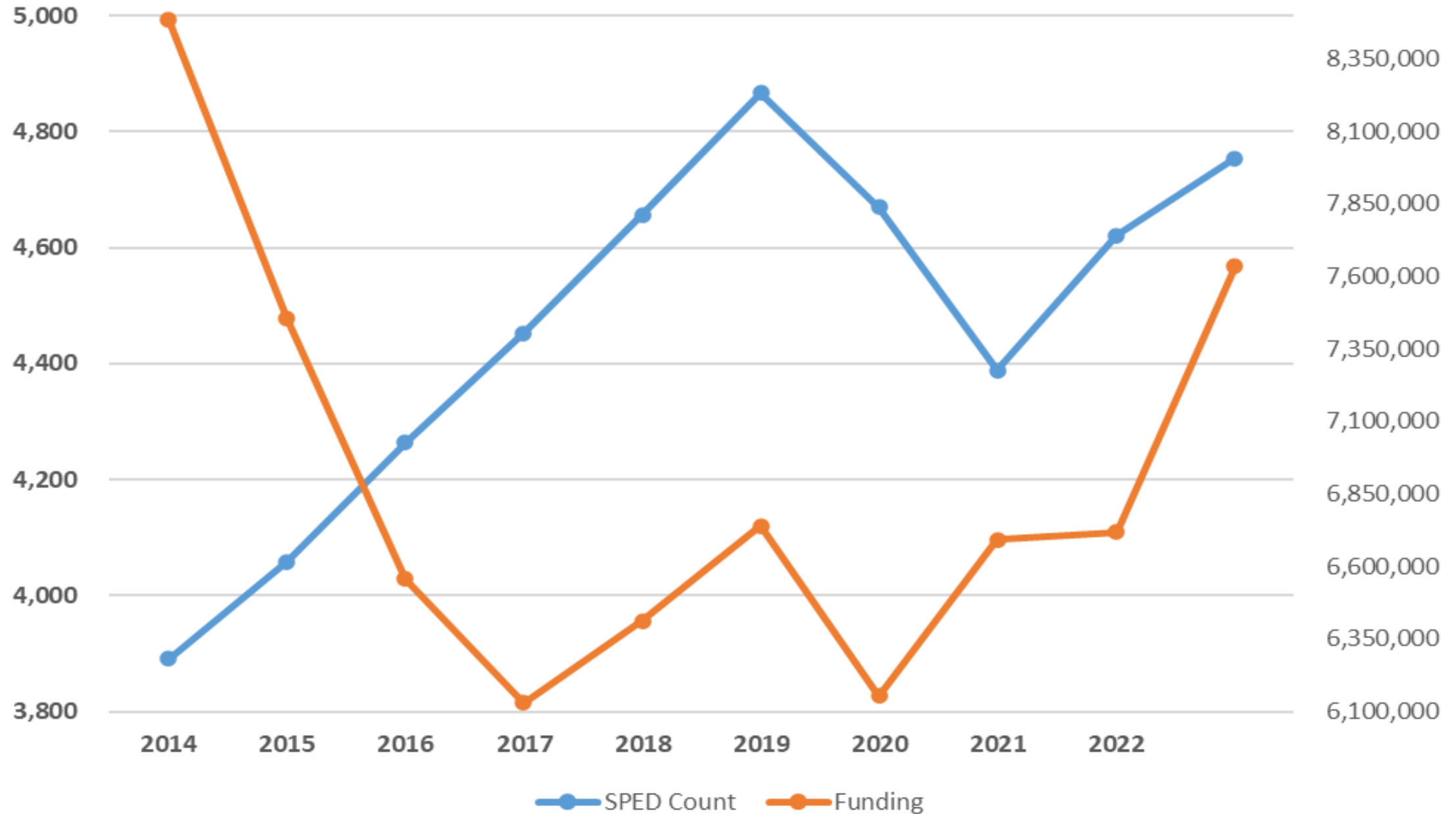
Federal law states that the US Department of Education will fund 40% of your special education needs, unfortunately they only fund 18% of the SPED cost. The rest they mandate but provide no funding for.

* Student numbers based on 2021-2022 enrollment

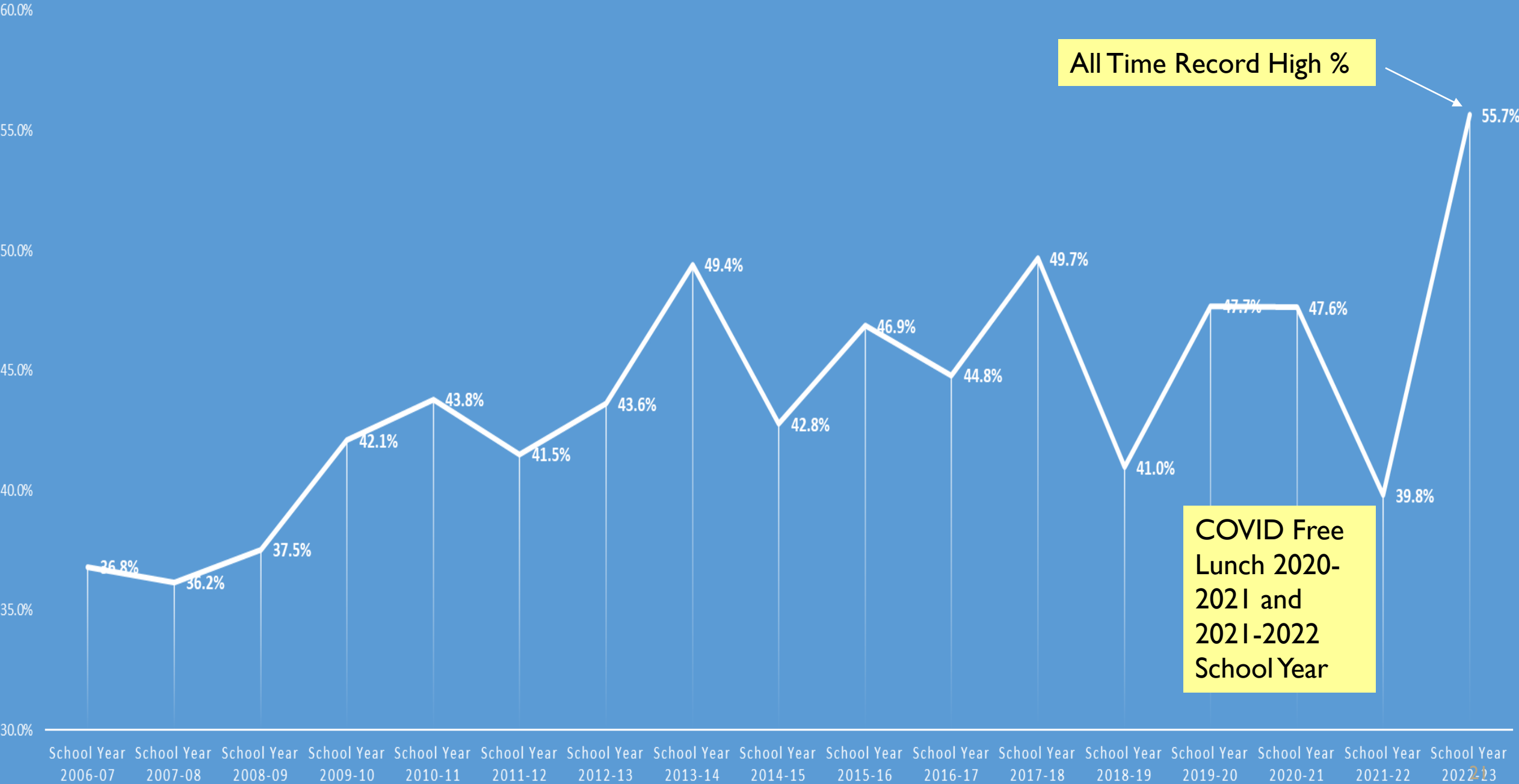
Special Education Student Count



SPED Student Count Versus Federal Funding



BALDWIN COUNTY FREE AND REDUCED PERCENTAGES



FY24 Title I Schools by Rank & Serve

Public Low Income Student Percentage

Swift Elementary School	94.78%	Central Baldwin Middle School	74.14%
Pine Grove Elementary School	90.00%	Delta Elementary School	72.54%
Foley Elementary School	84.30%	Loxley Elementary School	70.95%
Foley Middle School	83.79%	Perdido Elementary School	70.76%
Summerdale School	81.06%	Elberta Middle School	63.88%
Magnolia School	80.54%	Stapleton School	63.79%
Silverhill School	79.96%	Rosinton School	63.19%
Florence B. Mathis Elementary	79.82%	WJ Carroll Intermediate School	62.97%
Robertsdale Elementary	79.49%	Elberta Elementary School	60.87%
Bay Minette Elementary	79.09%	Daphne Elementary School	58.71%
Bay Minette Middle School	78.75%	J. Larry Newton School	52.09%
Foley High School	76.34%	Fairhope West Elementary	41.19%
Elsanor School	74.41%		

Total of 25 Title I schools for the 2023-24 year.

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

Source of Funds	Description	Total Award	Expended as of 8-7-23	Estimated expenses remaining FY23	FY24 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	1,062,973.14	449,222.86	0.00	expended by September 30, 2023
4287	ARPA - IDEA Part B PreSchool	112,424.00	77,424.26	34,999.74	0.00	expended by September 30, 2023
4288	ARPA Homeless I	42,697.00	34,806.64	7,890.36	0.00	expended by September 30, 2023
4289	ARPA Homeless II	159,116.00	7,795.95	6,320.05	145,000.00	expended by September 30, 2024
4296	CRRSA Act - ESSER II	20,155,297.00	16,702,456.27	3,452,840.73	0.00	March 13, 2020-September 30, 2023
4297	CRRSA Act - ESSER II State Reserve	1,290,464.00	1,201,771.25	88,692.75	0.00	March 13, 2020-September 30, 2023
4295	ARPA ALSDE Reserve ESSER III	5,259,708.00	248,980.66	243,458.34	4,767,269.00	March 13, 2020-September 30, 2024
4298	ARPA ESSER III	45,298,607.00	20,765,984.34	1,926,052.06	22,606,570.60	March 13, 2020-September 30, 2024
		86,622,457.15	52,894,140.66	6,209,476.89	27,518,839.60	

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

- Meal equivalents served are approximately 4,200,000 annually.
- 252 CNP employees countywide
- Revenue
 - USDA \$13,880,849
 - Estimated Sales: \$ 4,915,894
 - Transfer from General Fund \$ 5,671,919
 - Other (State Rebates) \$ 1,215,723
- Total Revenue: \$25,684,385

USDA Reimbursement rates have decreased since the USDA free lunch waiver has expired; therefore, the USDA revenue portion for the system declined. Estimated sales have increased since students are paying for meals and not just additional or a la carte items.



City System Pro Rata % for Local Revenue

	Oct 22 ADM	Pro Rata %
Baldwin Co	30,479.60	89.4999%
Gulf Shores	2,363.55	6.9403%
Orange Beach	1,212.30	3.5598%
	34,055.45	100%

City Systems Impact on Main Local Revenue Sources

FY 2024 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	66,406,410.39	89.50%	59,005,248	6.94%	4,608,605	3.56%	2,363,404
3 mills District 2 Tax	22,077,226.93		13,409,033	n/a	3,509,179		5,159,014
Total 12 Mills	88,483,637.32		72,414,281		8,117,784		7,522,418
County Wide Sales Tax							
1% Regular	72,463,181.00	89.50%	64,854,475	6.94%	5,028,945	3.56%	2,578,965
1% Penny Sales Tax	72,463,181.00	89.50%	64,854,475	6.94%	5,028,945	3.56%	2,578,965
Total Regular Sales Tax	144,926,362.00		129,708,949.06		10,057,890		5,157,929
Total Local Tax Revenue	233,409,999.32		202,123,230.38		18,175,674		12,680,347

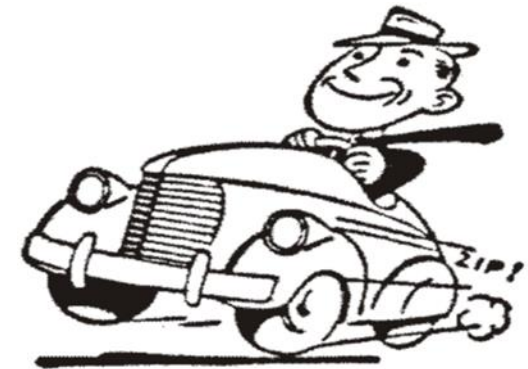
Only included major sources : Ad Valorem in this chart only includes Class I-III (not including Class IV)
Sales Tax includes General Sales (not including Machine Rate)

General Fund Local Revenue

<u>GENERAL FUND ONLY</u>			Variance
	2024	2023	
Local Revenues:			
Ad Valorem Taxes (Includes Probate)	78,533,981	67,978,372	10,555,609
Business Privilege Tax	1,200,000	1,200,000	0
County Sales and Use Tax (2%)	131,349,719	125,444,140	5,905,579
Other County Revenue	430,462	552,081	(121,619)
Bank Interest Revenue	7,000,000	50,000	6,950,000
Other Revenue (After School and Reimbursements)	2,729,601	2,535,000	194,601
Total Local Revenue	221,243,763	197,759,593	23,484,170
Less State Required 10 Mill Match	(32,785,910)	(34,714,529)	1,928,619
Balance for Local Use	188,457,853	163,045,064	25,412,789

Ad Valorem Budget

	Ad Valorem		
	FY 2024	FY 2023	Variance
Property Taxes	72,414,281	62,079,918	10,334,363
Probate Taxes	6,119,700	5,898,455	221,245
	78,533,981	67,978,373	10,555,608



3 Mill Districts

Fairhope 3 Mill 2023-2024	
Estimated Ad Valorem (2023-2024)	3,272,972.87
Estimated Probate (Jan 23 - Dec 23)	232,888.00
	3,505,860.87

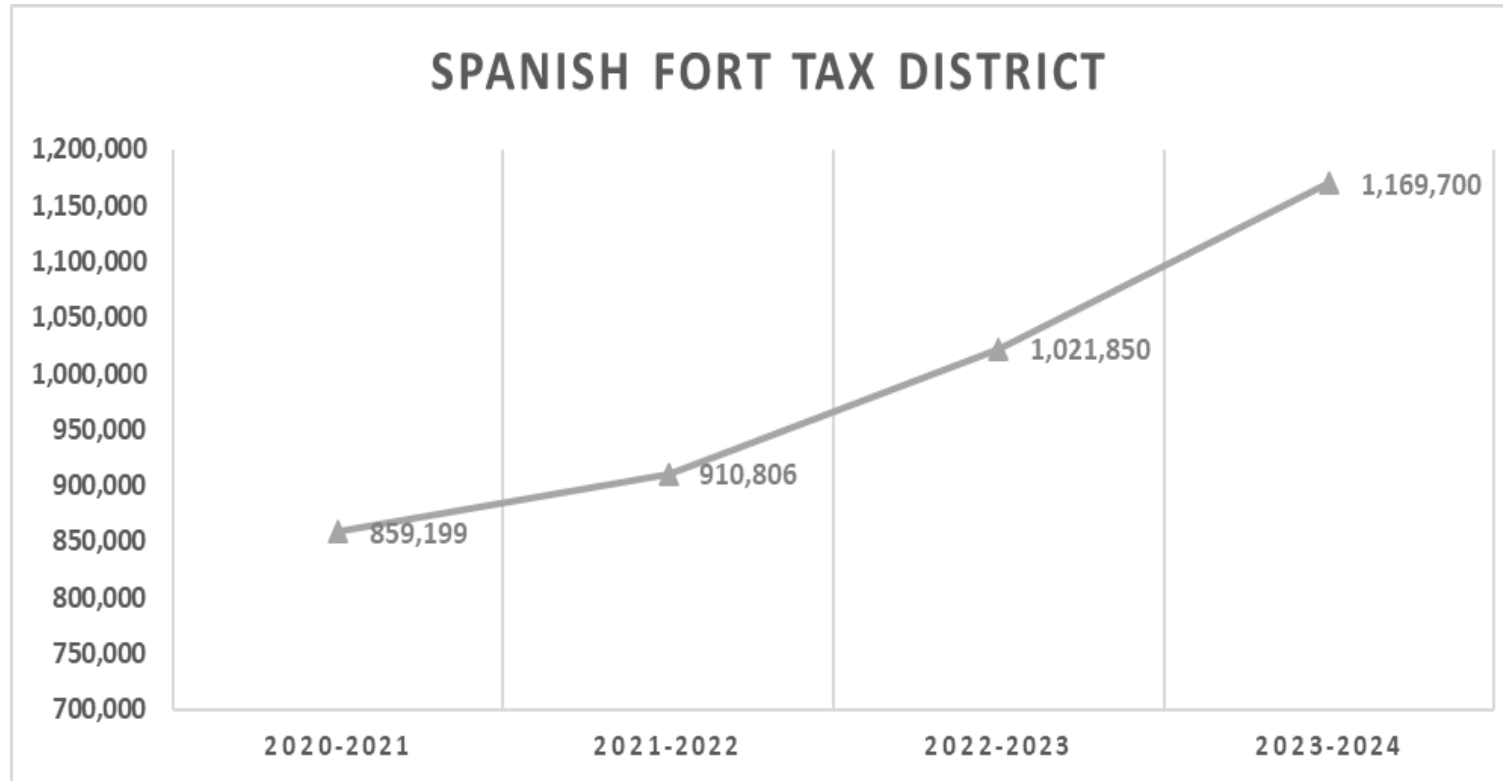
Daphne 3 Mill 2023-2024	
Estimated Ad Valorem (2023-2024)	1,870,385.73

Central Baldwin 3 Mill 2023-2024	
Estimated Ad Valorem (2023-2024)	1,167,958.00
Estimated Probate (Jan 23 - Dec 23)	68,977.92
	1,236,935.92

Spanish Fort 3 Mill 2023-2024	
Estimated Ad Valorem (2023-2024)	1,057,942.02
Estimated Probate (Jan 23 - Dec 23)	111,757.92
	1,169,699.94

See the June 7th board meeting agenda for detailed recommendations approved by each committee for the 2023-2024 school year.

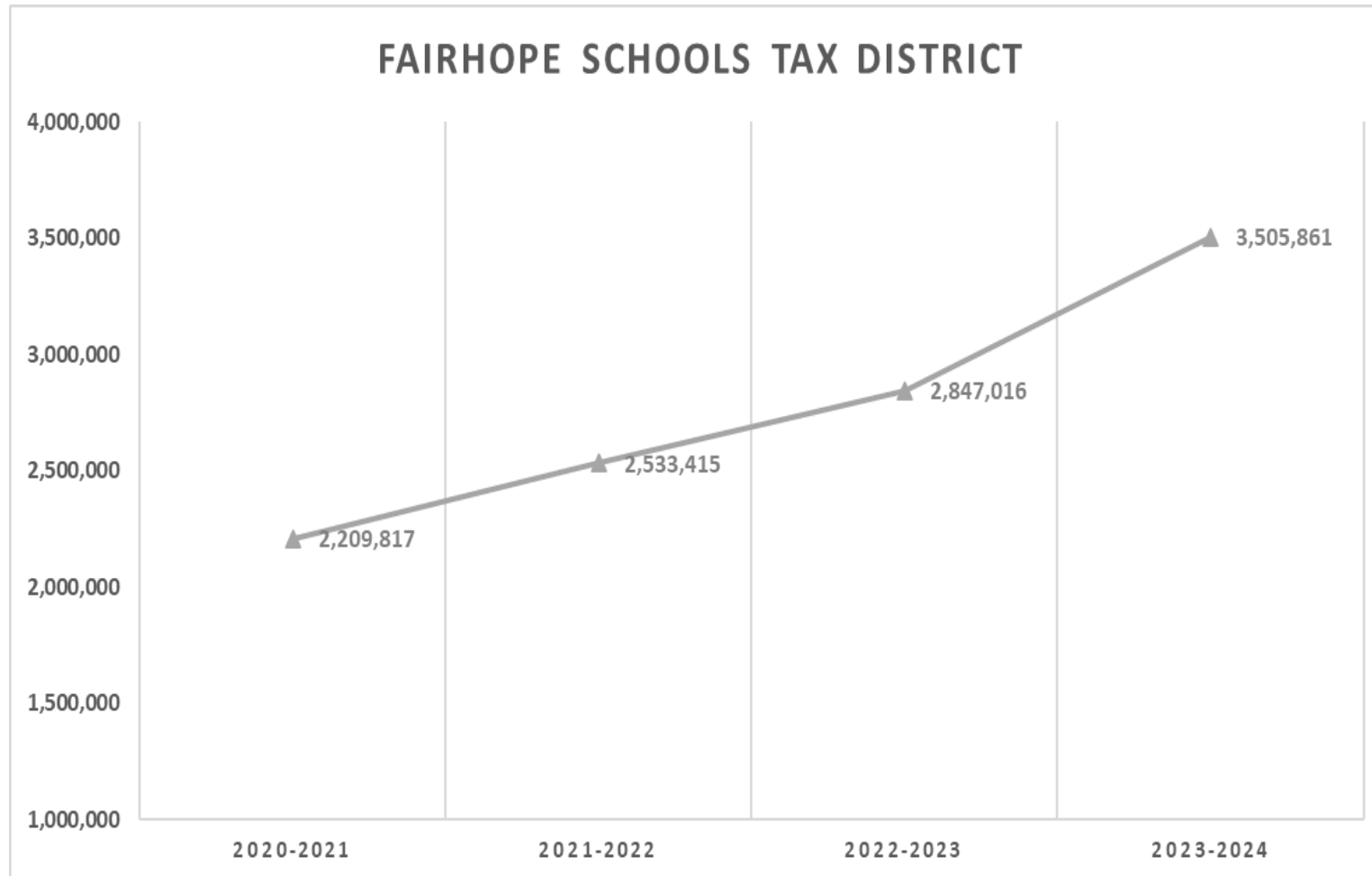
3 Mill Revenue Growth



Year over Year Growth
of 14%!!!

36% increase since
created!!!

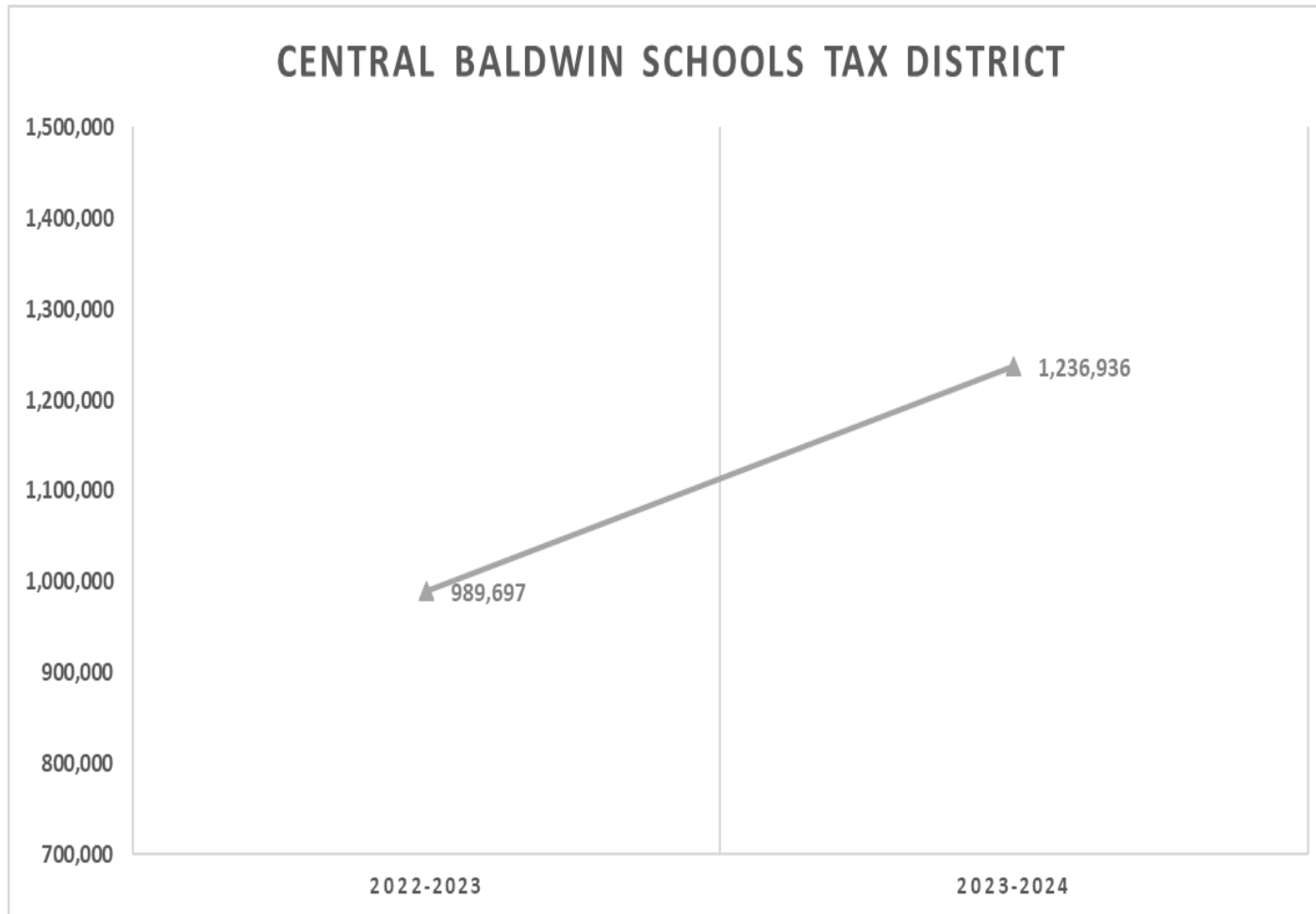
3 Mill Revenue Growth



23% year over year increase!!!

59% increase since created!!!!

3 Mill Revenue Growth



25% year over year growth!!!

Halfway There, Lets Keep Cruising



FY 2023 Expenditures

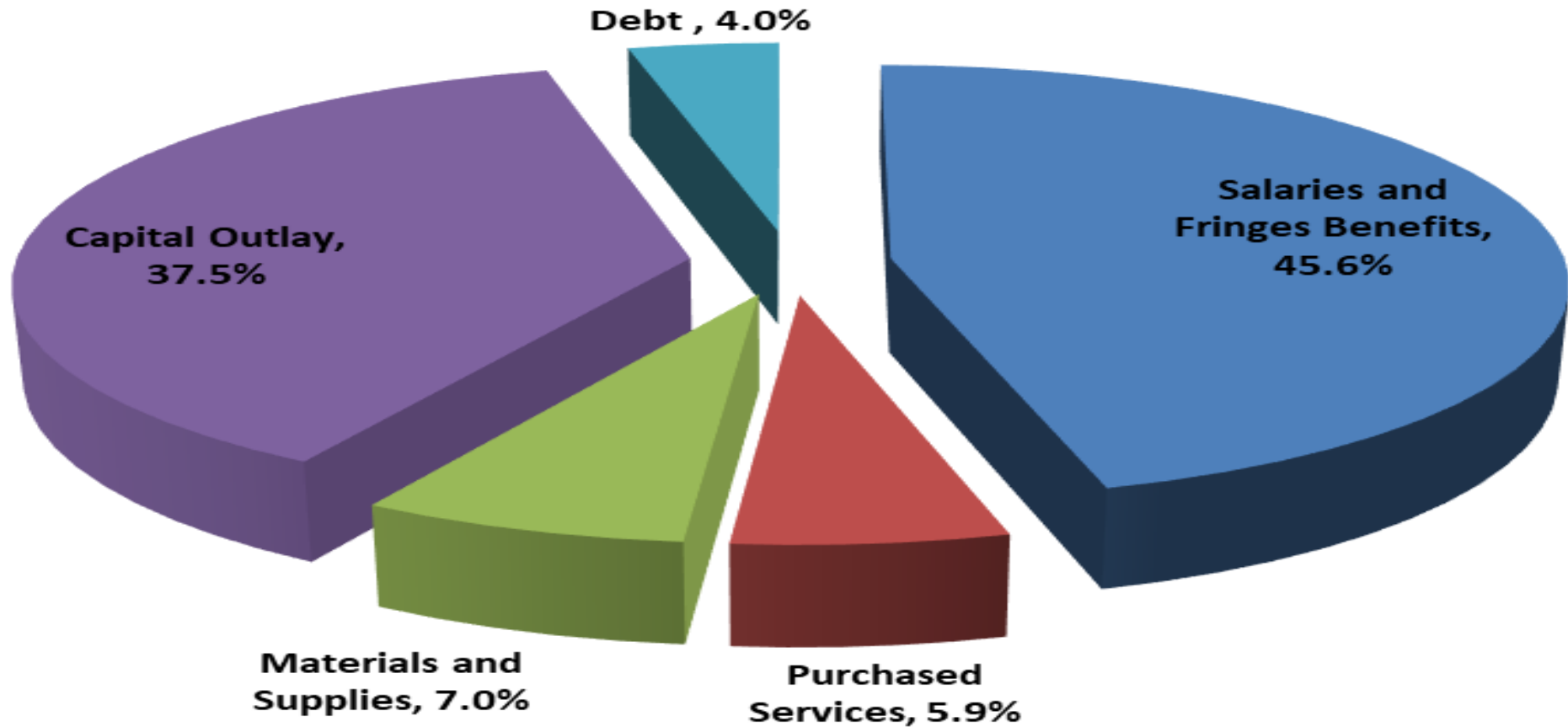
BALDWIN COUNTY BOARD OF EDUCATION
COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
FISCAL YEAR ENDED SEPTEMBER 30, 2024

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	213,171,472.00	0.00	236,643.55	11,009,008.45	0.00	224,417,124.00
FEDERAL REVENUES	0.00	60,612,639.60	0.00	0.00	0.00	60,612,639.60
LOCAL REVENUES	221,243,763.99	43,117,741.00	1,649,232.00	0.00	1,728,414.00	267,739,150.99
OTHER REVENUES	710,000.00	423,527.00	0.00	0.00	0.00	1,133,527.00
TOTAL REVENUES	435,125,235.99	104,153,907.60	1,885,875.55	11,009,008.45	1,728,414.00	553,902,441.59
EXPENDITURES:						
INSTRUCTIONAL SERVICES	205,714,415.06	31,707,981.72	0.00	1,453,751.00	543,906.00	239,420,053.78
INSTRUCTIONAL SUPPORT SERVICES	58,595,567.59	9,505,378.82	0.00	0.00	430,726.00	68,531,672.41
OPERATIONS & MAINTENANCE	24,306,970.00	30,403,982.00	0.00	2,453,307.00	47,569.00	57,211,828.00
AUXILIARY SERVICES	16,929,073.00	25,503,795.60	0.00	4,337,045.00	68,259.00	46,838,172.60
GENERAL ADMINISTRATIVE SERVICES	16,467,157.00	5,088,462.52	0.00	0.00	0.00	21,555,619.52
CAPITAL OUTLAY	0.00	1,270,365.74	0.00	258,707,524.63	0.00	259,977,890.37
DEBT SERVICES	0.00	32,905.00	28,964,012.27	499,974.66	0.00	29,496,891.93
OTHER EXPENDITURES	8,447,063.00	5,275,565.94	0.00	0.00	364,177.00	14,086,805.94
TOTAL EXPENDITURES	330,460,245.65	108,788,437.34	28,964,012.27	267,451,602.29	1,454,637.00	737,118,934.55
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	5,220,406.41	8,033,148.00	28,932,810.83	115,000,000.00	0.00	157,186,365.24
OTHER FUND USES	105,749,034.83	1,466,924.00	0.00	0.00	0.00	107,215,958.83
TOTAL OTHER FUND SOURCES (USES)	(100,528,628.42)	6,566,224.00	28,932,810.83	115,000,000.00	0.00	49,970,406.41
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	4,136,361.92	1,931,694.26	1,854,674.11	(141,442,593.84)	273,777.00	(133,246,086.55)
BEGINNING FUND BALANCE - OCT 1	86,430,191.40	33,394,219.30	46,946,415.14	143,772,769.31	968,264.00	311,511,859.15
ENDING FUND BALANCE - SEPT 30	90,566,553.32	35,325,913.56	48,801,089.25	2,330,175.47	1,242,041.00	178,265,772.60

EXHIBIT B-I-A

Categories of Expenditures - FY 2024

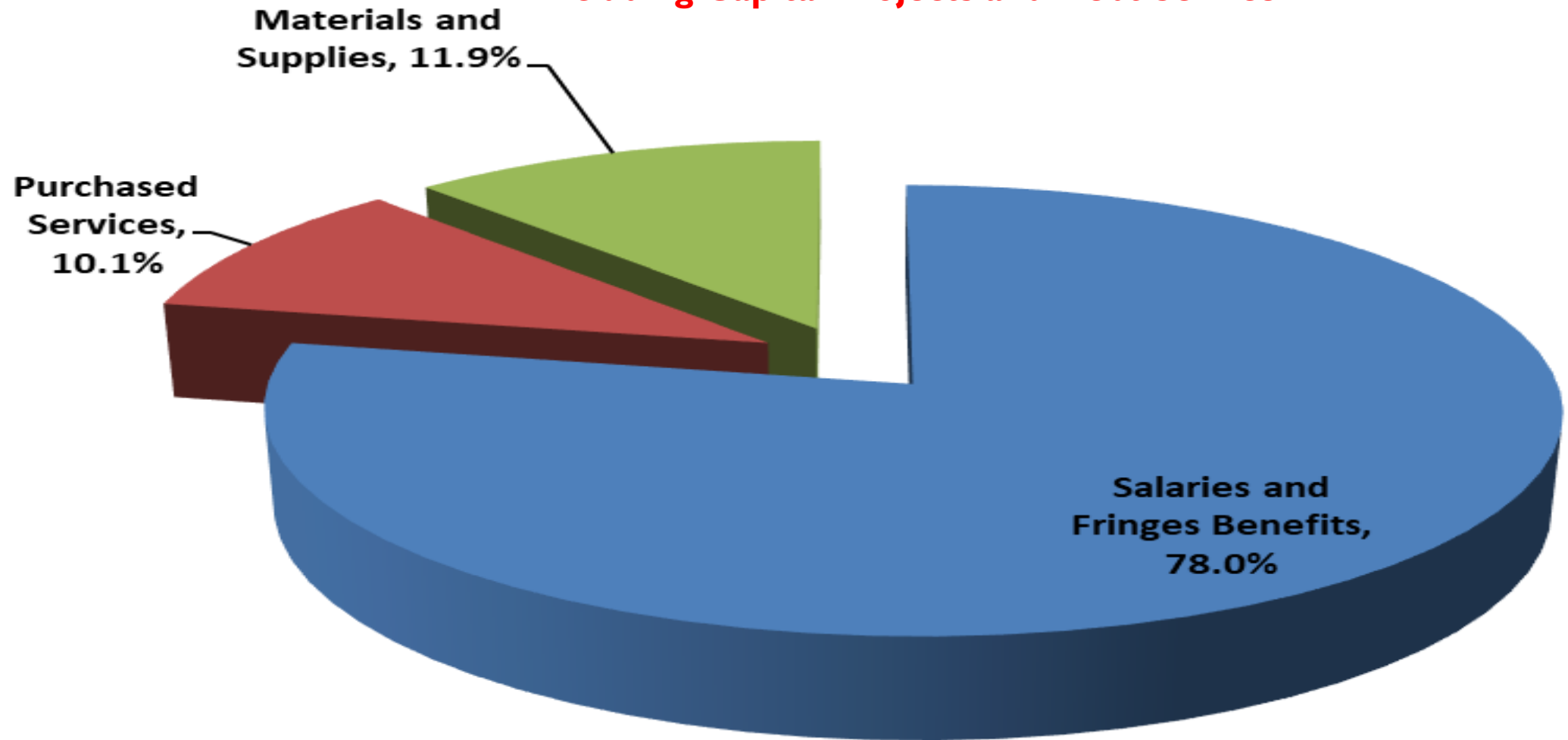
All Funds and Expenditures including Capital Projects and Debts



\$333 Million in just Salaries and Benefits!!

Categories of Expenditures - FY 2024

Excluding Capital Projects and Debt Service



FY 2024 Personnel By Funding Source

Budgeted Staff for FY 2024 by Fund Source	
State Programs	
State Foundation	1,961
Nurse	28
Transportation	336
AL Reading Init.	23
State OCE (Support Units)	627
State Other (Pre-K, At-Risk)	67
Total State	3,042
Federal Programs	
IDEA Part B	76
Title Programs	53
CNP	252
Fed Other	6
Total Federal	387
Local Programs	
Sales Tax Funded	623.24
Other Locally Funded	30
Total Local	653.24
Total Employees	4,082

State OCE (Other Current Expense)

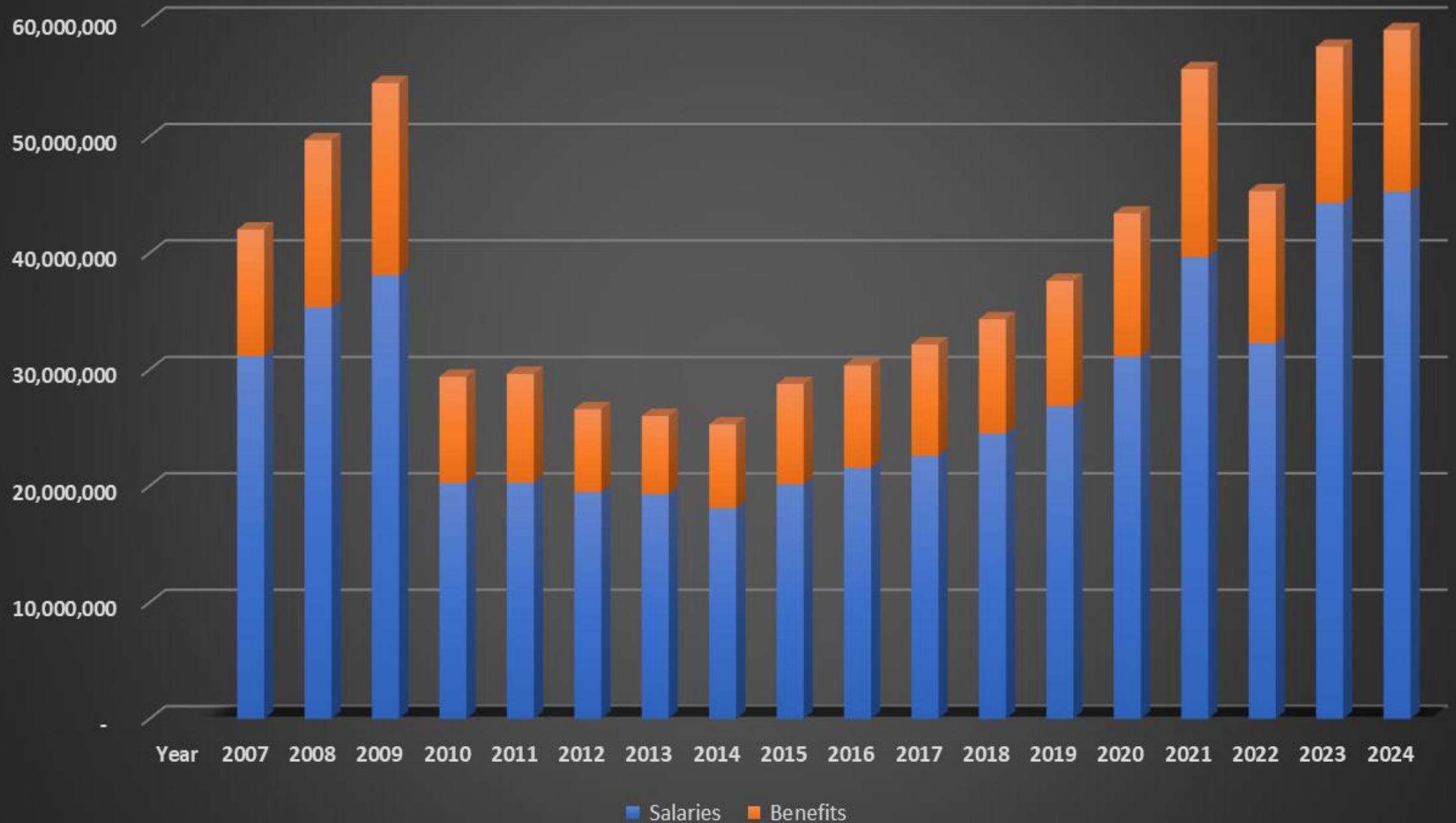
- This is the only State Funding Source where we have some discretion on how we utilize
- This is where we fund school-based support positions to help manage and keep under control our locally funded positions.

Budgeted Staff for FY 2024 with OCE (Discretary State Funds)	
Other Current Expense	
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	235
Clerical (Bookkeepers, Registrar, Secretary, etc.)	136
Technical (IT Technicians, Nurses, Social Workers, etc.)	46
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	210
Total Number of Staff Budgeted with Local Funds	627
Total Cost of Salaries and Benefits	\$ 36,321,415

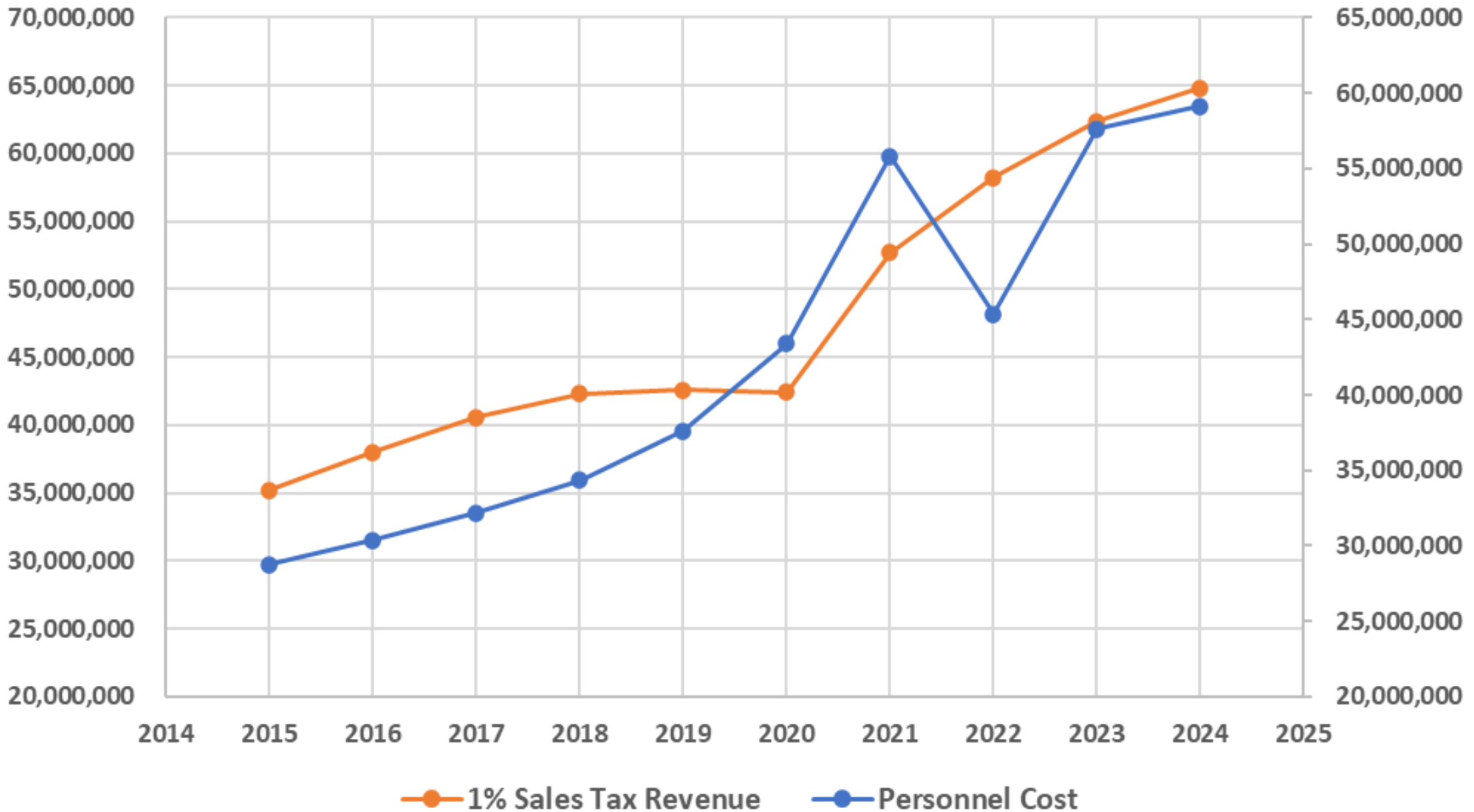
Locally Funded Positions

Budgeted Staff for FY 2024 with Local Funds	
Teacher Certified Staff	
Teachers	270
Counselors	23
Asst Principals	36
Other Certified Employees	30
School Support Personnel	
Teacher Aides (Special Ed, Instructional)	75
Clerical (Bookkeepers, Registrar, Secretary, etc.)	31
Technical (IT Technicians, Nurses, Social Workers, etc.)	64
Maintenance (Custodians, Mechanics, HVAC Repair, etc.)	74
Bus Drivers	29
Other Administrative Positions	21
Total Number of Staff Budgeted with Local Funds	653
Total Cost of Salaries and Benefits	\$ 58,168,452

Locally Funded Personnel Salaries and Benefits



1% Sales Tax vs Local Personnel Cost





Provisions that I must follow and report on
each year to ensure equity across the county

Comparability
Reports

Maintenance
of Equity

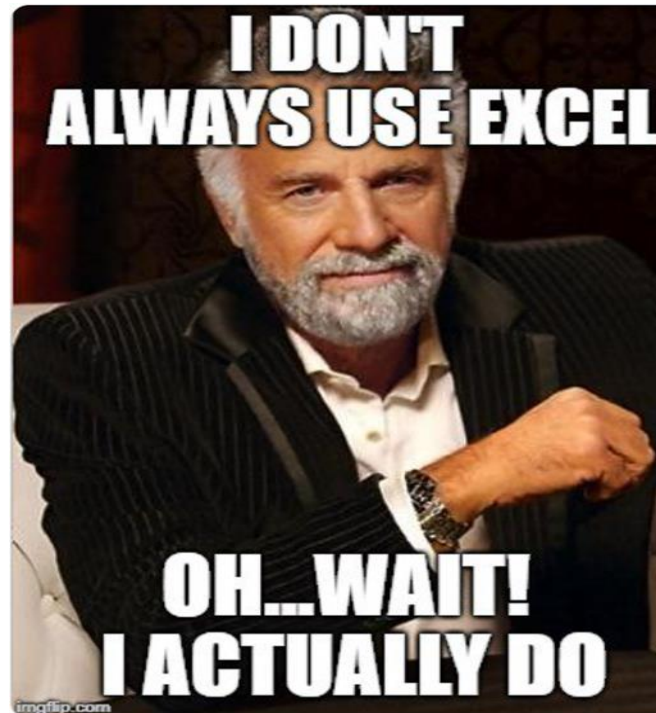
Maintenance
of Effort

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.

Example of actual report format

					Average	14.95	Per Pupil	4,627					9/30/2023		
Name	Cost Ctr.	ADM SDE Count	ST/Local Teachers		Pupil Per Teacher	Must be = < 110%	Instruct. Salary	Must be = > 90%	Meets Comparability?	Total Salaries	Part A Salaries	Non-Part A Salaries			
Non Title School	1234	1123.65	67		15.02					4,194,665		4,194,665			
Title 1 Elem	4321	708.5	50		14.17	94.78%	4,645.84	100.41%	yes/yes	3,259,056	3,259,056				
Non Title School	2222	1597.4	104		15.36					6,465,937		6,465,937			
Title 1 School	3333	419.45	29		14.46	90.41%	4,668.06	100.89%	yes/yes	1,958,020	1,958,020				
Title I School	5555	723.85	49.2		14.71	98.40%	4,632.08	100.11%	yes/yes	3,042,553	3,042,553				
Non Title School	7777	904.75	64.63		14.00					4,189,425		4,189,425			
Non Title School	9876	881.25	62.44		14.11					3,886,949		3,886,949			



Countywide Teachers Per Student Averages

High School – 16.76

Middle School- 16.48

Elementary – 14.13

Maintenance of equity

- As a condition of receiving ARP ESSER Funding we MUST comply with the Maintenance of Equity requirement.
- This requirement is found in Section 2004 of the ARP Act.
- Intent is to promote accountability and transparency ensuring that LEA's don't use ARP ESSER funds to reduce State and local financial support for education. In addition, the LEA has to safeguard its high poverty schools from disproportionate cuts to funding and staffing.
- LEA must affirm/certify that there is no aggregate reduction in combined state and local per pupil funding to any school within the LEA in FY22 and FY23.
- If there is a reduction in State and local per pupil funding, then our requirements are to ensure our high poverty schools are protected from any reduction of per-pupil funding that exceeds the overall per pupil reduction for ALL schools district wide. Must meet proportionality tests for spending and FTE staffing.

Maintenance of Effort

- **The general rule:** An LEA may not reduce the amount of local, or state and local funds that it spent for the education of children with disabilities below the amount it spent for the preceding fiscal year.

Two components:

- **Eligibility standard**
 - For purposes of eligibility, the SEA must determine that the LEA has budgeted for the education of children with disabilities at least the same total or per capita amount from either local funds only or state and local funds as the LEA spent for that purpose from the same source for the most recent prior year for which information is available. (34 CFR § 300.203(a))
- **Compliance standard**
 - An LEA must not reduce the level of expenditures for the education of children with disabilities made by the LEA below the level of those expenditures from the same source for the preceding fiscal year.
 - Consequence of failure to meet standard
 - SEA liable to pay back ED with nonfederal funds lesser of the amount of the failure, or the LEA's entire Part B subgrant for that fiscal year. (34 CFR § 300.203(b))

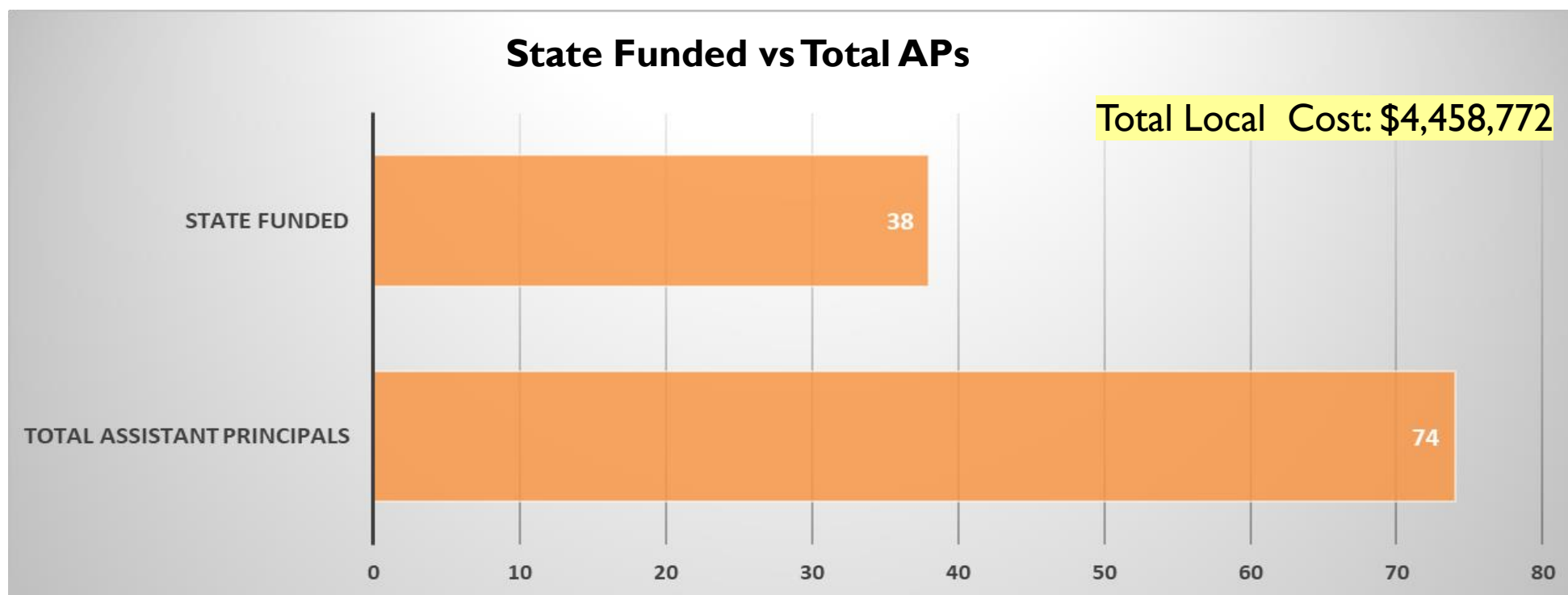
State Divisors for Administrators

State Divisors for Asst Principal Elementary		State Divisors for Asst Principal Secondary	
1-249	0	1-249	0
250-499	0	250-499	0.5
500-749	0.5	500-749	1
750-999	1.0	750-999	1.5
1000-1249	1.5	1000-1249	2
1250-1499	2.0	1250-1499	2.5
Over 1,500	2.5	Over 1500	3.0

I don't believe this has been adjusted in close to 20 years!!!!

AP STATE ALLOCATION VERSUS BALDWIN

- State Funded Assistant Principals for 2023-2024 school year: 38 positions.
- Total Baldwin County Assistant Principals Current: 74 (Local Fund 36 positions)



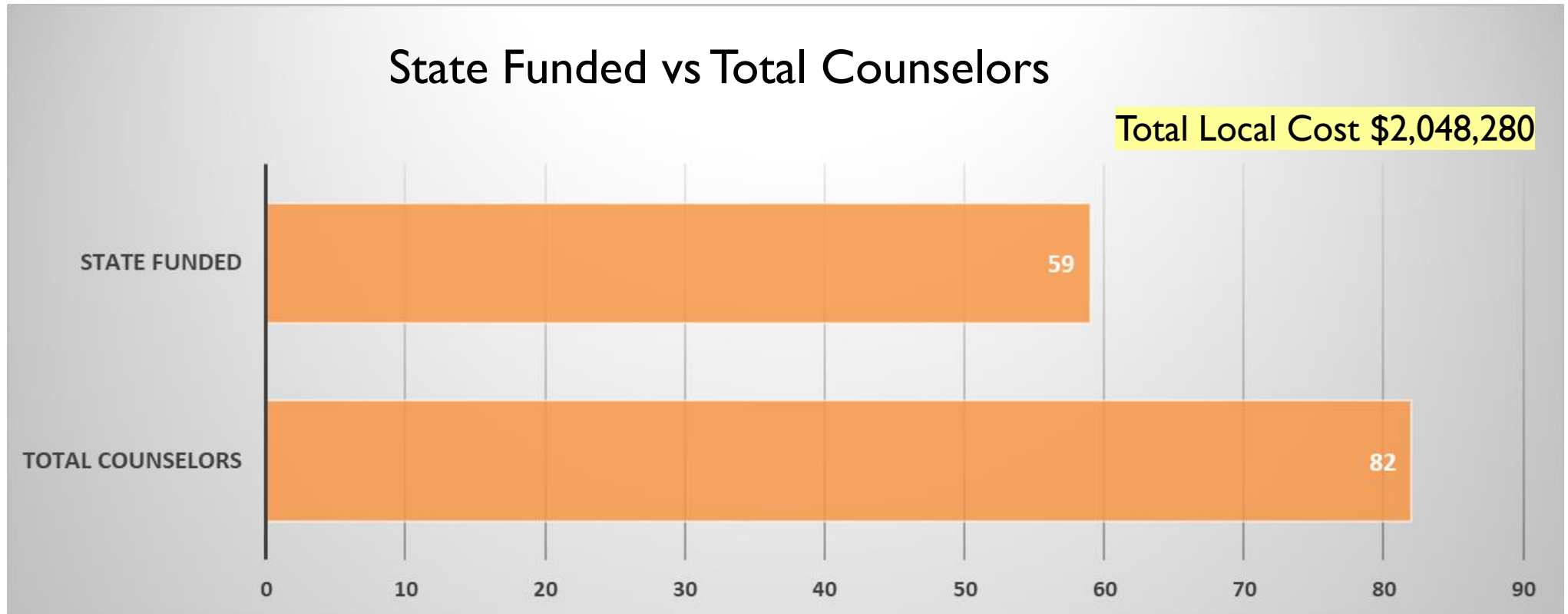
State Divisors for Administrators

State Divisors for Counselors Elementary		State Divisors for Counselors Secondary	
1-249	0.5	1-249	0.5
250-499	0.5	250-499	1
500-749	1	500-749	1.5
750-999	1.5	750-999	2.0
1000-1249	2.0	1000-1249	2.5
1250-1499	2.5	1250-1499	3.0
Over 1,500	3.0	Over 1500	3.5

I don't believe this has been adjusted in close to 20 years.

COUNSELOR ALLOCATION VS BALDWIN

- State Funded Counselors for 2023-2024 school year: 59
- Total Baldwin Counselors Currently: 82 (Locally Funded 23)



FY 2024 Employer Benefit Cost

Example:

A Brand-New 9
Month Teacher
w/ a Master
Degree:

Starting salary:
\$54,196

Employer
Benefit Cost:
\$20,044

Total Cost
\$74,240

(Not including supplies
and substitute cost).

FY 2024 Board Cost Per Employee		
PEEHIP	\$800/month	\$9,600/per year
Retirement	Tier I	12.59%
	Tier II	11.57%
FICA		6.20%
Medicare		1.45%
Unemployment Comp		0.05%

Total Employer Benefit Cost Budgeted For FY 2024

\$83,975,014

FY 2024 Debt Service

Debt Service for FY 2024		
Long Term Debt	Principal Payment	Interest Payment
Partial Refunded School Warrants, Series 2015	4,695,000	2,834,313
Partial Refunded School Warrants, Series 2017	-	1,327,775
Partial Refunded School Warrants, Series 2020	3,450,000	1,015,740
Public School Warrants, Series 2021	1,455,000	1,562,900
Total Pooled State Warrants	492,586	38,590
2021 Regions 4 Year Drawdown Loan	12,500,000	52,083
Local School Debt	25,615	7,290
Total	22,618,201	6,838,691
Total Principal and Interest Payments	29,456,892	

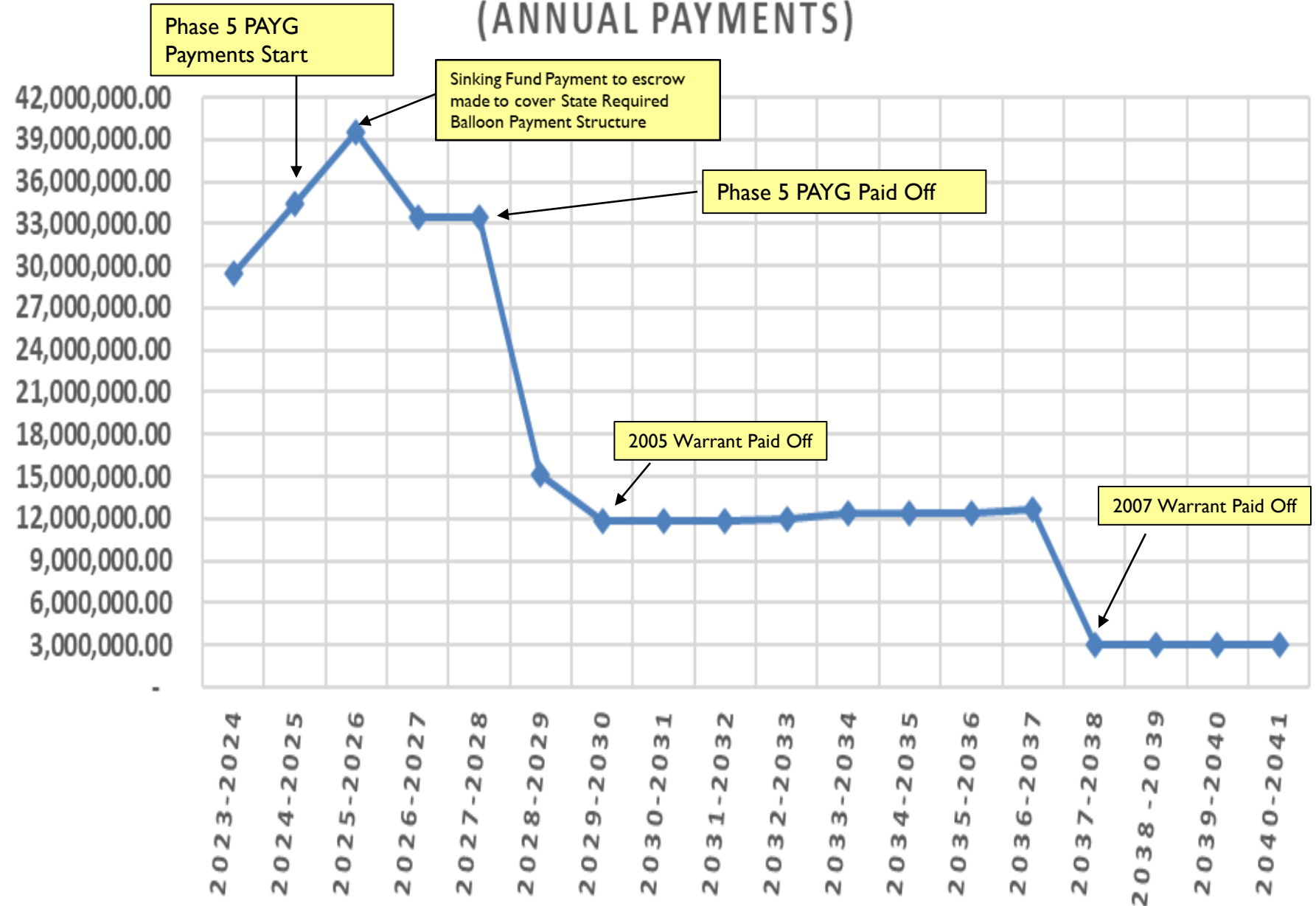
PAYG Phase 5 Financing

- 4 Year \$80 million loan.
- Principal payments starts in February 2025 and continues to 2028.
- Will consist of 2 \$40 million drawdowns.
- Interest is based at the time of the drawdown and is recalculated for each based on 5 Year US Treasury Rates plus 25 bps.
- Current 5-year UST ($4.42 + .25 = 4.67\%$)

Local & State Bonds (Payments)

2023-2024	29,456,891.58
2024-2025	34,363,294.00
2025-2026	39,475,396.52
2026-2027	33,520,014.50
2027-2028	33,520,014.50
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)

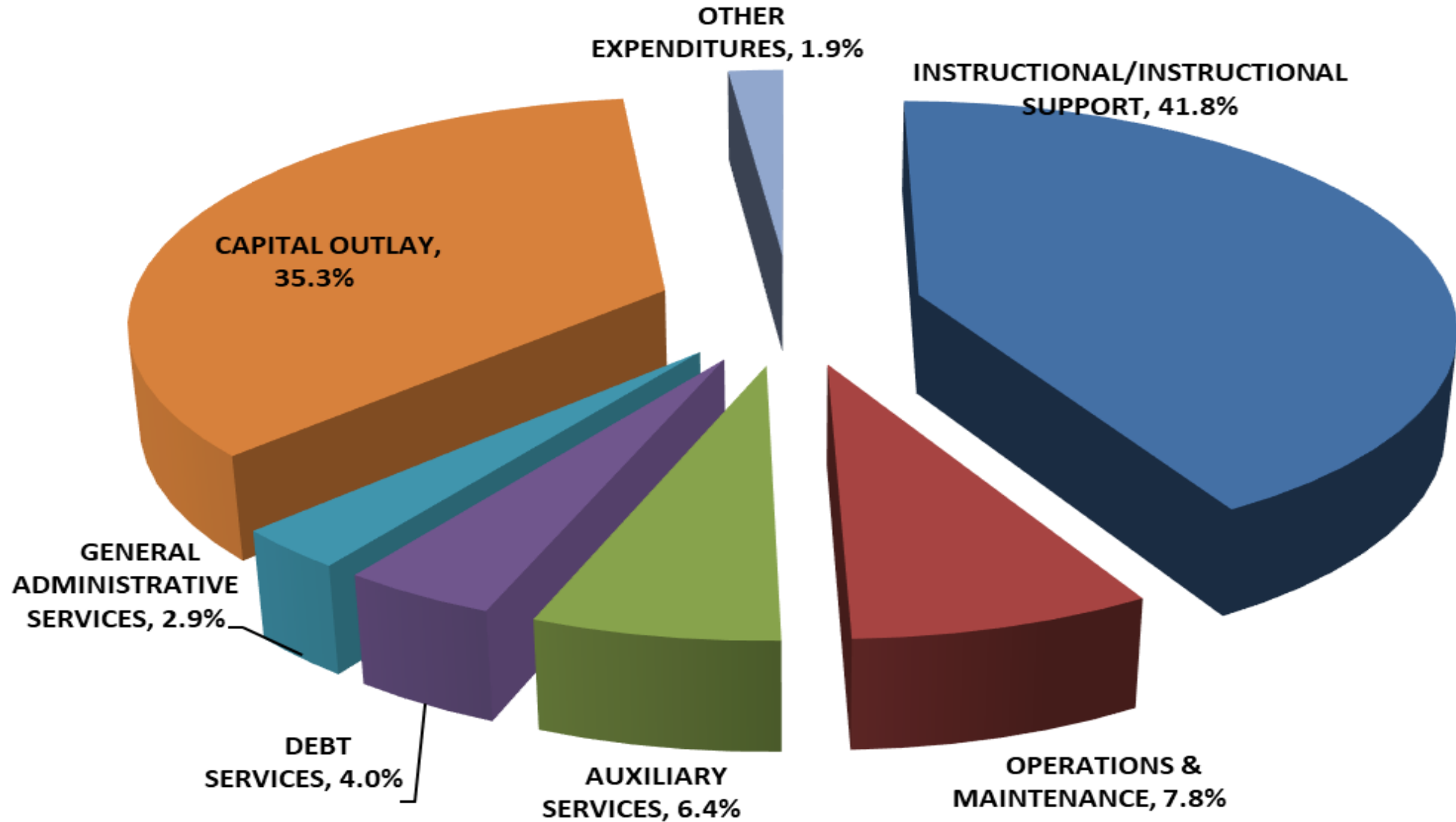


2024 Total Expenditures by Functions (Includes All Funds and Fund Sources)

EXPENDITURES:	2024	2023	Variance
INSTRUCTIONAL SERVICES	239,420,053.78	240,485,822.99	(1,065,769.21)
INSTRUCTIONAL SUPPORT SERVICES	68,531,672.41	70,619,790.62	(2,088,118.21)
OPERATIONS & MAINTENANCE	57,211,828.00	50,910,128.54	6,301,699.46
AUXILIARY SERVICES	46,838,172.60	39,491,084.07	7,347,088.53
GENERAL ADMINISTRATIVE SERVICES	21,555,619.52	16,506,198.49	5,049,421.03
CAPITAL OUTLAY	259,977,890.37	95,363,117.27	164,614,773.10
DEBT SERVICES	29,496,891.93	29,615,129.69	(118,237.76)
OTHER EXPENDITURES	14,086,805.94	15,972,707.10	(1,885,901.16)
TOTAL EXPENDITURES	737,118,934.55	558,963,978.77	178,154,955.78

2024 Total Expenditures by Function

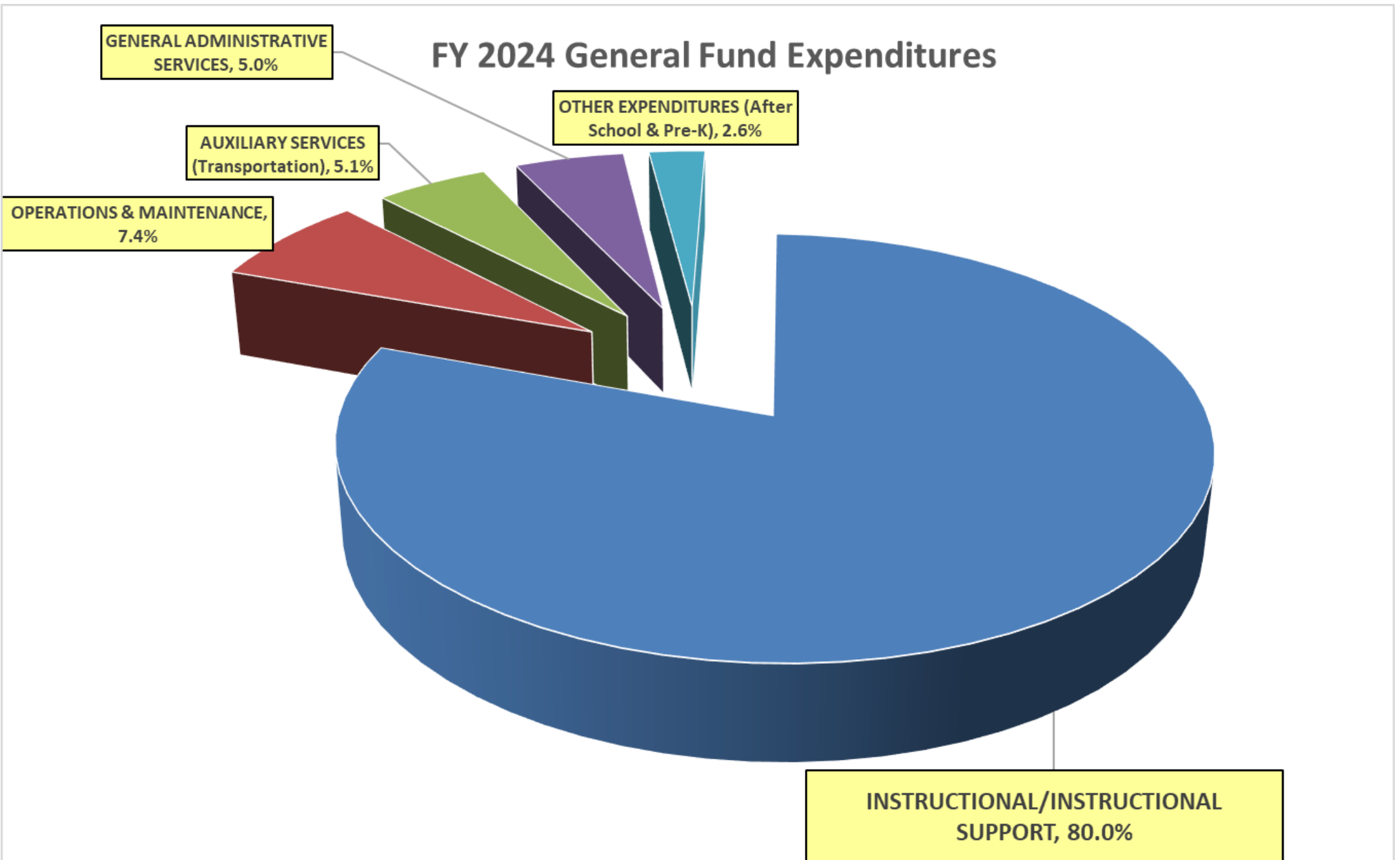
(Includes All Funds and Fund Sources)



General Fund Expenditures (Operating Funds)

General Fund Expenditures			
	2024	2023	Variance
INSTRUCTIONAL SERVICES	205,714,415	200,351,959	5,362,457
INSTRUCTIONAL SUPPORT SERVICES	58,595,568	57,388,750	1,206,817
OPERATIONS & MAINTENANCE	24,306,970	23,840,771	466,200
AUXILIARY SERVICES	16,929,073	15,391,582	1,537,491
GENERAL ADMINISTRATIVE SERVICES	16,467,157	13,723,931	2,743,226
OTHER EXPENDITURES	8,447,063	5,489,452	2,957,611
TOTAL EXPENDITURES*	330,460,246	316,186,445	14,273,801

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



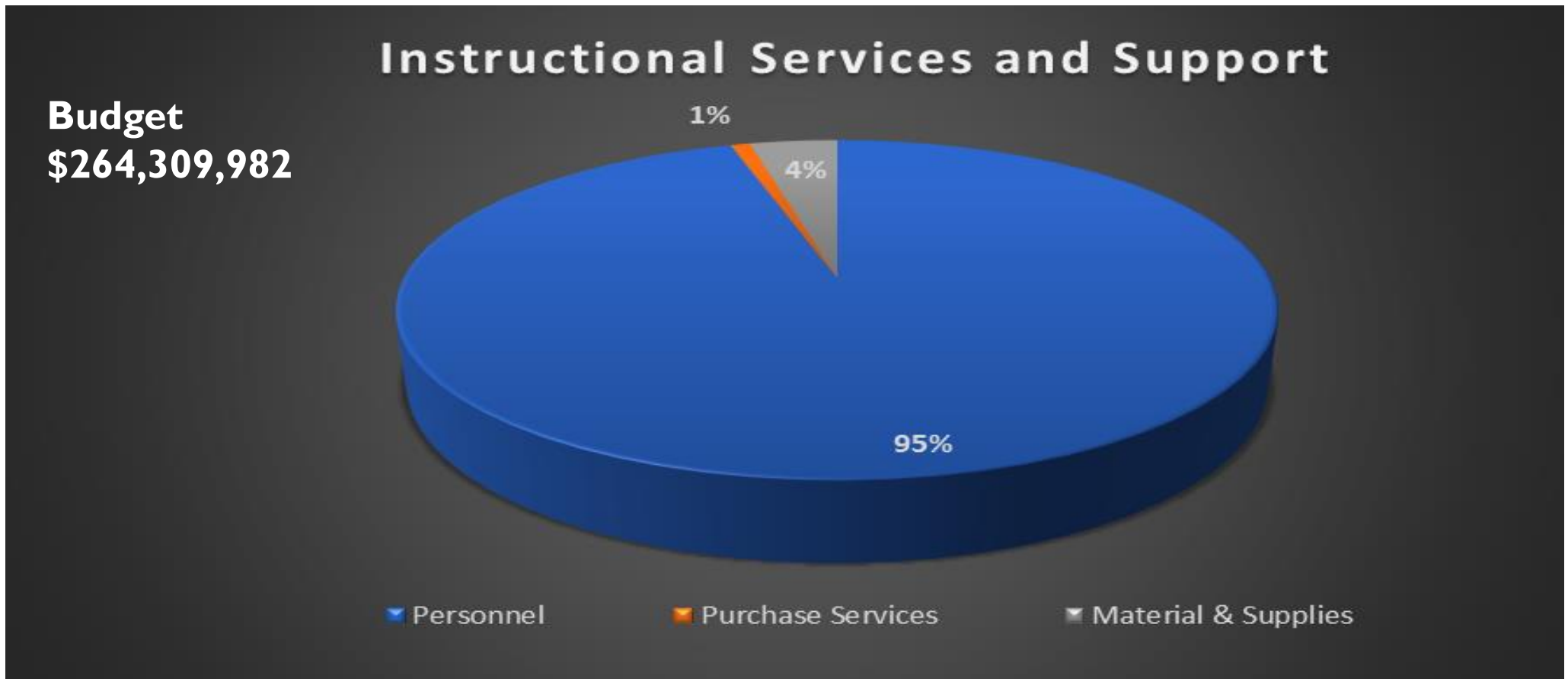
Disclosure: Other fund uses or sources are not included such as transfers for debt services and capital projects.

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

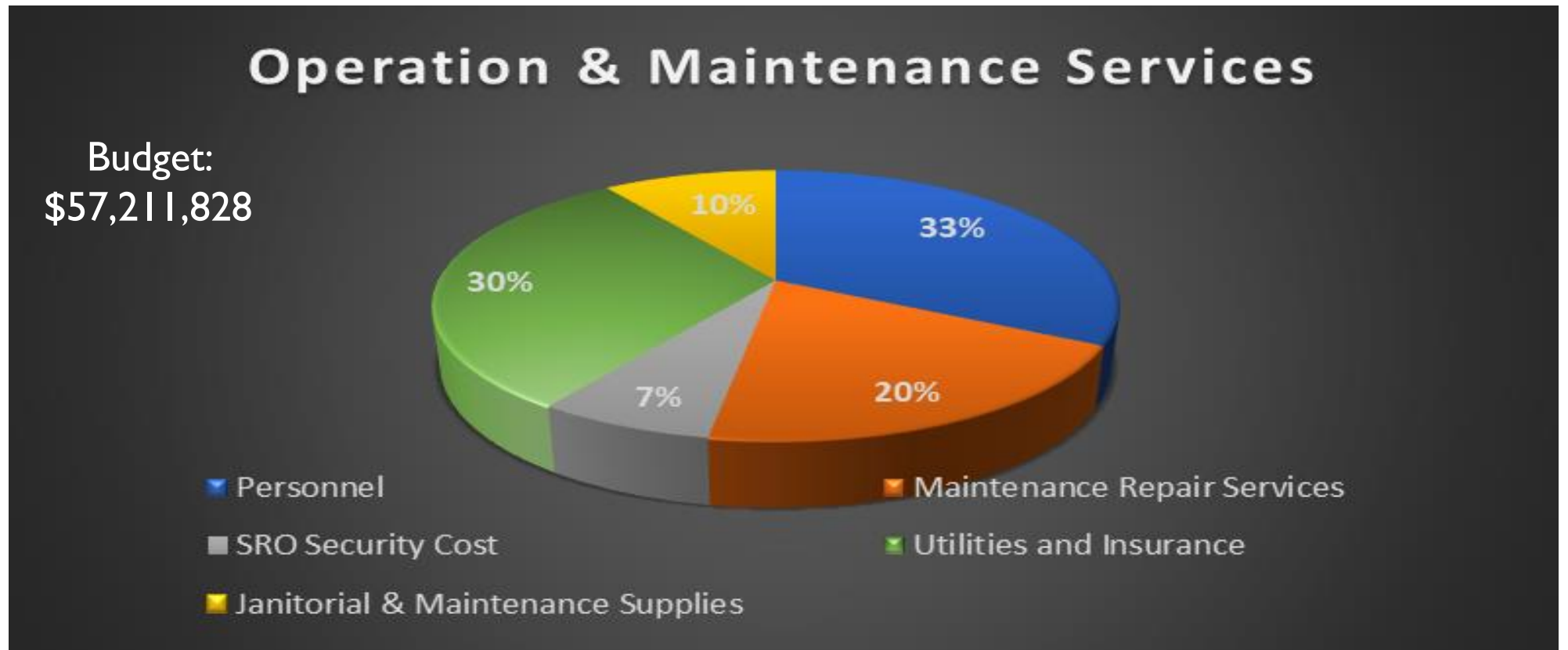
- Instructional Services – Instructional activities dealing directly with the interaction between teachers and students.
- Instructional Support- Services or activities providing supervision and/or technical logistical support to facilitate and enhance instruction (i.e. Principals, AP, Counselors, etc.)



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.



School Resource Officers

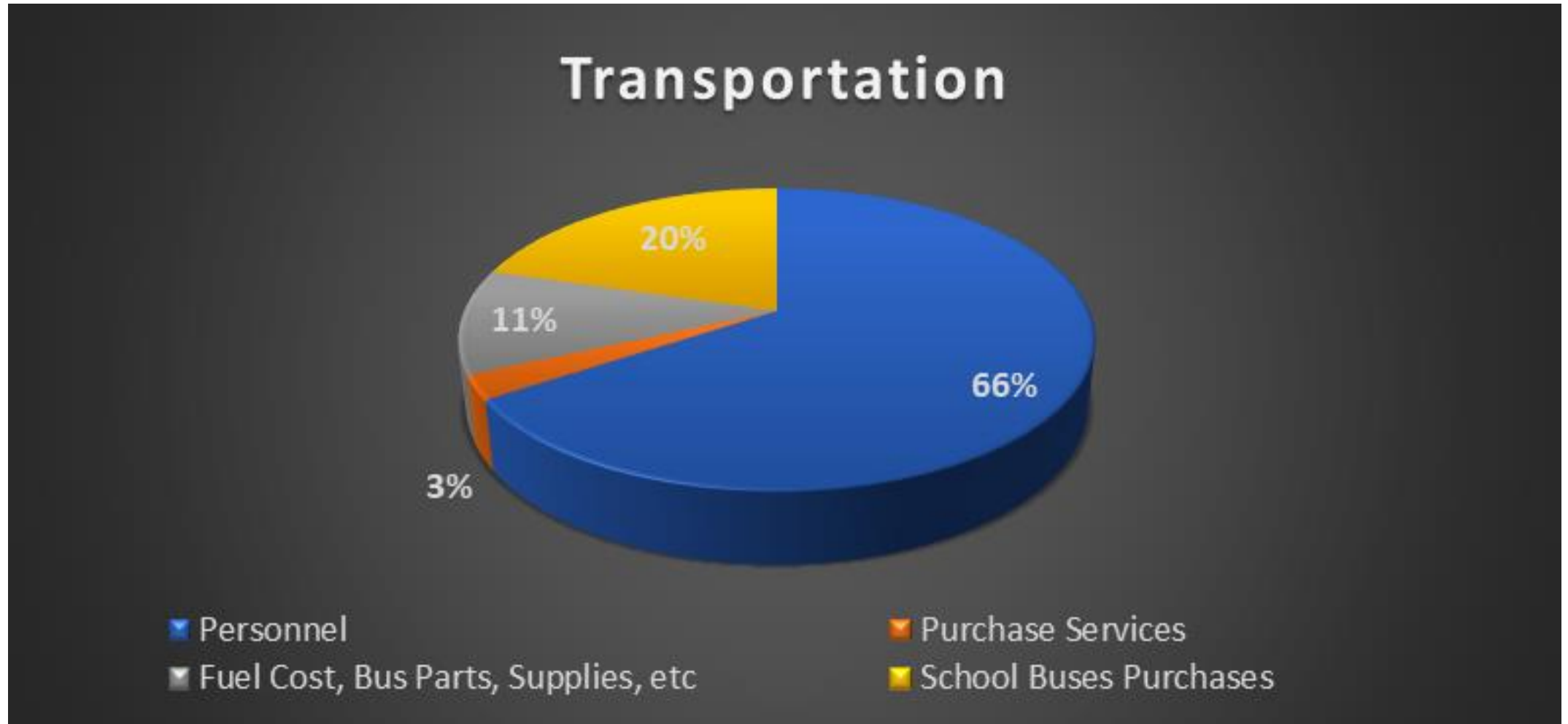
- Increasing allocation from \$2,600,000 to \$3,565,000. Increase of \$965,000.
- 58 SRO Officers at \$60k per officer.
 - BCSO \$80k to cover admin cost.
 - \$5,000 for in-service training



I love John Wilson's
Power Points.

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.

New School Bus Purchases

Buses to be purchases in FY 24.

- 28 Regular 72 passenger buses
- 4 Special Needs Wheelchair buses.
- Estimated Cost for Regular Bus \$140,000
- Estimated Cost for Special Needs bus \$160,000
 - Until the bid is processed these are the initial numbers provided based on market average.
- New buses shall be equipped with a total 136,000 BTU air conditioning system with a 3 year unlimited mile warranty.

Total Cost: \$4,560,000

- State Fleet Renewal (based on \$75,810 per bus price point)
 - \$2,297,043
- Local Funds to cover our needs for to maintain a 10% replacement place
 - \$2,262,957



Service Vehicles

- 3 Additional Services Truck
- 10 IT Trucks (Ford Mavericks)
 - Reassign some of the IT care to Special Services.



Band Trucks- Update



Warehouse 2023 International (Acquired after truck was not purchased from order bank for another customer) \$120,000.00 (Included Storage box underneath/side access door and ventilation panels that are still to be installed)

Band truck will be the same design with ***Safety Options for lift (to protect students during loading and unloading)*** and exterior LED lighting and additional storage shelving in the interior.

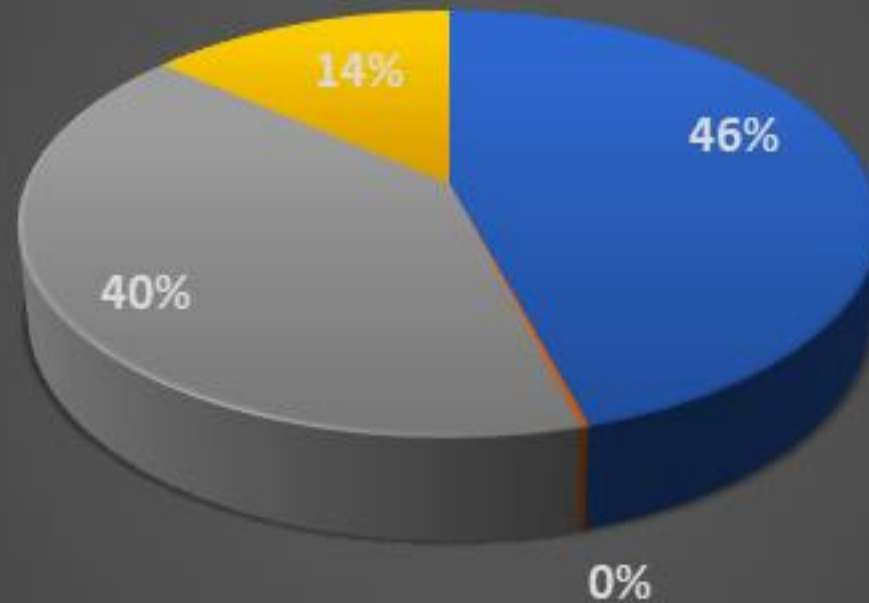
Estimated cost ***\$144,000.00-\$148,000.00***

10 Trucks scheduled for September/Delivery expected in March 24

Auxiliary Services

Budget:
\$25,503,795

Child Nutrition Program



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

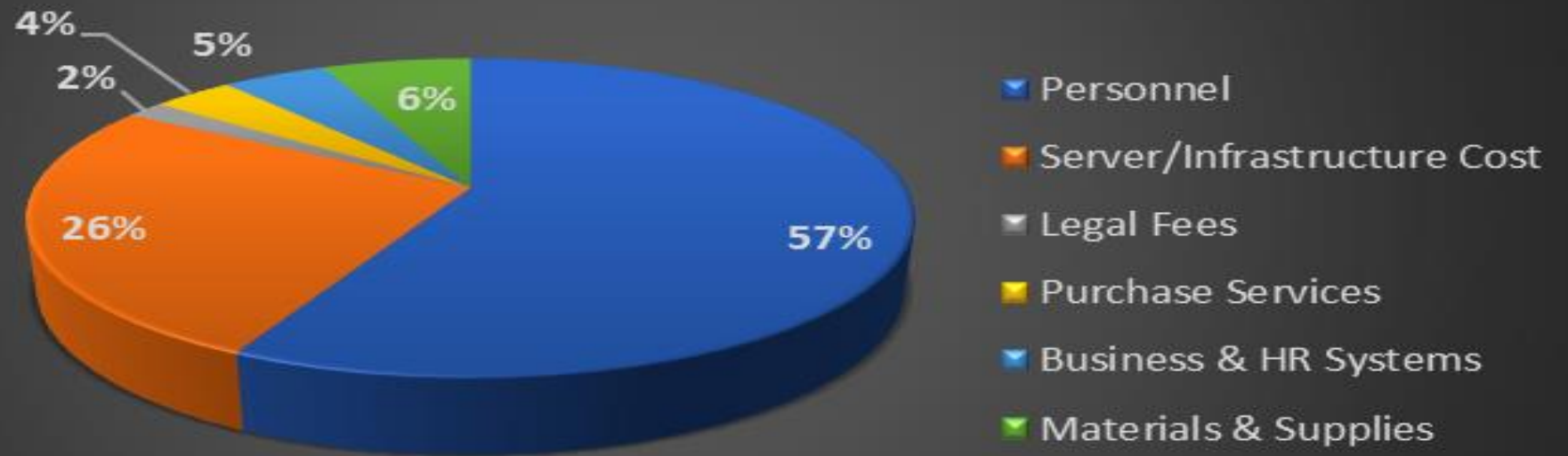
CNP Expenditures include Federal Funds.

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).

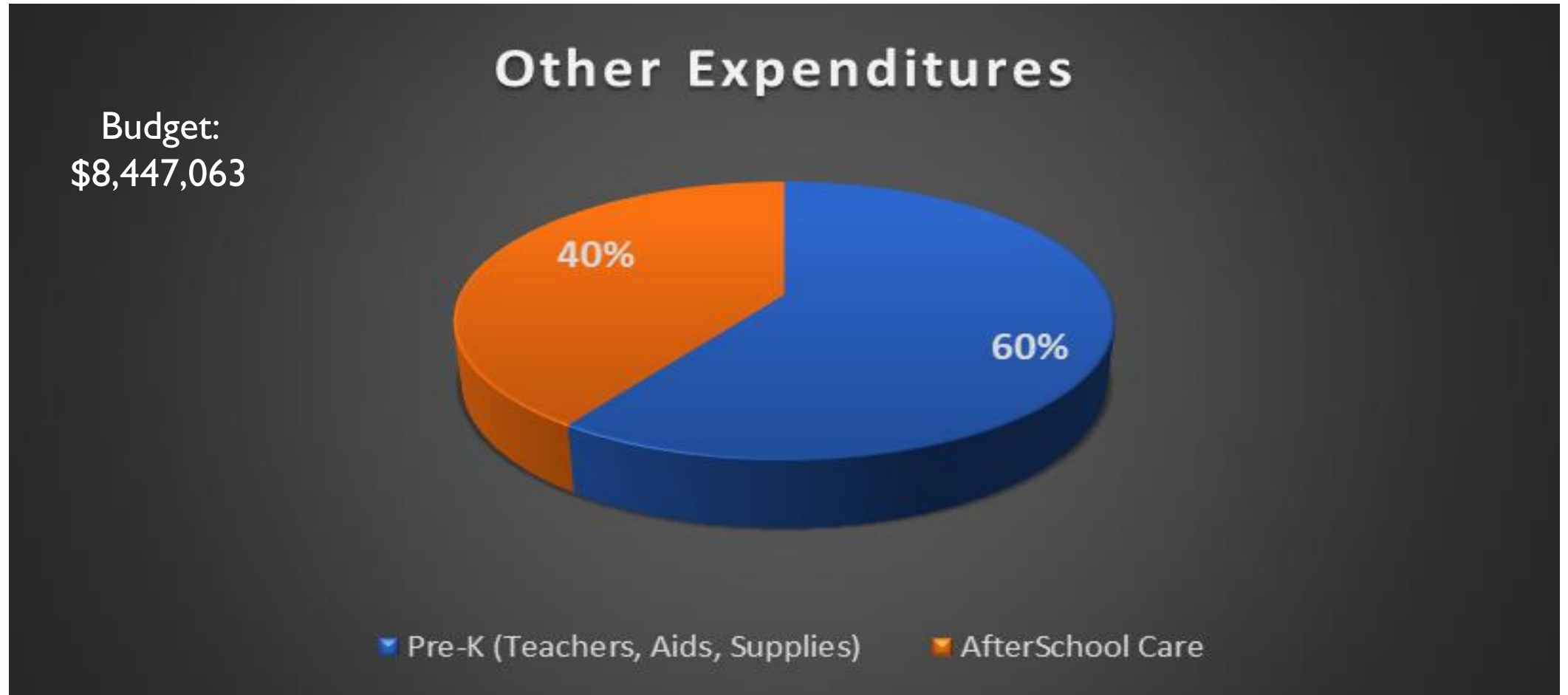
Budget:
\$16,467,157

General Administrative Services



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



ALABAMA STATE DEPARTMENT OF EDUCATION

School System Per-Pupil Expenditures

FY 2022

002 Baldwin County

PK-12
Enrollment

31,812

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	25,945,945	1,399,360	2,813,358		1,385,914	73,796	19,471,863	2,833,948	2,311,247	56,235,432	1,768
State	151,345,921	8,785,727	7,787,259	16,937,868	12,047,468	12,411,421		3,139,723	3,168,955	215,624,342	6,778
Local	28,746,137	10,173,710	4,425,648	5,911,306	28,114,236	3,605,560		184,900	8,598,501	89,759,999	2,822
Local Sch	5,483,947	1,982,259	506,278	387,349	1,249,056	586,060		601		10,195,551	320
Other	327,354				241,737	660,497				1,229,588	39
Total	211,849,304	22,341,057	15,532,543	23,236,524	43,038,410	17,337,334	19,471,863	6,159,172	14,078,703	373,044,911	
PPE	6,659	702	488	730	1,353	545	612	194	443	11,727	

FY 2024 Budget PPE Estimates

										PK-12 Enrollment	31,517
Per-Pupil Expenditures FY24 Budget											
	1000-1999	2100-2199	2200-2299	2300-2399	3000-3999	4100-4199	4200-4299	9140	6000-6999		
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	27,166,697	3,051,889	3,751,703		522,403	403,094	23,001,357	2,620,834	5,063,463	65,581,439	2,081
State	167,805,157	11,106,063	8,947,989	19,834,700	11,970,769	15,066,194		4,031,289	2,348,648	241,110,809	7,650
Local	36,449,404	8,035,396	4,421,769	5,034,449	41,342,135	1,737,959		1,000,371	14,029,509	112,050,992	3,555
Local Sch	2,024,088	561,423	228,131	253,398	507,040	138,609				3,712,689	118
Other					362,307					362,307	11
Total	233,445,346	22,754,771	17,349,593	25,122,547	54,704,654	17,345,856	23,001,357	7,652,494	21,441,620	422,818,236	
PPE	7,407	722	550	797	1,736	550	730	243	680	13,416	

Capital Outlay

**CONSTRUCTION
AND DEVELOPMENT**





Overview

- FY23 Capital Improvements Carryover
- FY23 Construction Carryover
- FY24 New Capital Improvements
- FY24 New Construction Projects
- Athletic Enhancements
- PAYG Phase 5
- Baldwin Prep



FY23 Capital Improvements Carryover

HVAC UPGRADES

HVAC Upgrades - RCKE	\$ 415,000.00
Cooling Tower FHP EAST	\$ 164,561.56
Chillers SPFM	\$ 404,800.00
Chillers and Cooling Towers PAC	\$ 707,652.85
Chillers FHPM	\$ 423,322.82
Chillers CBM	\$ 399,761.56
Chillers FLYE	\$ 423,322.82
	\$ 2,938,421.61

ROOFING

Reroof DPN	\$ 528,812.38
Reroof Classroom Wing-ELS	\$ 120,000.00
	\$ 648,812.38

FLOORING

Floors BCHS	\$ 150,000.00
Floors FHP WEST	\$ 145,000.00
Floors BMM	\$ 100,000.00
Floors FHPM	\$ 145,000.00
Floors FLYM	\$ 125,000.00
Floors SPFM	\$ 95,000.00
Floors SPFH	\$ 50,000.00
	\$ 810,000.00

RESTROOMS

Restrooms Renovations BMM	\$ 50,000.00
Restrooms Renovations DPM	\$ 50,000.00
	\$ 100,000.00

TOTAL

FY23 CAPITAL IMPROVEMENTS CARRYOVER

\$4,497,233.73

FY23 Construction Carryover

PROJECT	BUDGET	CARRYOVER	% COMPLETE
DPH 9 th Grade Academy	\$ 7,057,740	\$ 0	100%
Elberta High New Gym	\$ 7,539,168	\$ 587,000	93%
Silverhill Elementary	\$39,328,291	\$31,109,513	18%
Spanish Fort Elementary	<u>\$30,931,901</u>	<u>\$ 2,034,045</u>	76%
TOTAL	\$84,857,100	\$33,730,558	



Is it too late to add four floors?"

FY24 New Capital Improvements (Outdoor)

BLEACHERS	
Bleacher (Indoor) Pooled Budget	\$ 75,000.00
Bleacher (Outdoor) Pooled Budget	\$ 75,000.00
Bleacher Repair Pooled Budget	\$ 100,000.00
Bleacher DPH	<u>\$ 350,000.00</u>
	\$ 600,000.00

CANOPIES	
Canopy ELBH	\$ 30,000.00
Canopy Pooled Budget	\$ 150,000.00
Canopy RBDH	\$ 30,000.00
Canopy RSN	<u>\$ 30,000.00</u>
	\$ 240,000.00

FENCING	
Fencing Pooled Budget	\$ 150,000.00
Fencing Repairs Pooled Budget	<u>\$ 100,000.00</u>
	\$ 250,000.00

PAVING	
Paving DPH	\$2,238,000.00
Paving FHPH	\$2,238,000.00
Paving Pooled Budget	\$1,000,000.00
Paving RBDH	<u>\$1,681,500.00</u>
	\$7,157,500.00

SIDEWALKS	
Sidewalk Repairs Pooled Budget	\$ 75,000.00

STORAGE BUILDINGS	
Storage Buildings Pooled Budget	\$ 200,000.00

ROOFING	
Reroof Pooled Budget	\$ 200,000.00

TOTAL	FY24 NEW CAPITAL IMPROVEMENTS (Outdoor)	\$8,722,500.00
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INDOOR

FY24 New Capital Improvements (Cont.)

RESTROOMS

Restroom ELS	\$ 50,000.00
Restroom FLYE	\$ 50,000.00
Restroom Pooled Budget	<u>\$ 150,000.00</u>
	\$ 250,000.00

INTERCOM

Intercom LXYE	\$ 65,000.00
Intercom SWT	<u>\$ 65,000.00</u>
	\$ 130,000.00

FLOORING

Flooring (Gym) RSN	\$ 50,000.00
Flooring (Gym) STN	\$ 50,000.00
Flooring DPH	\$ 75,000.00
Flooring DPHE EAST	\$ 190,000.00
Flooring FHPEast	\$ 45,000.00
Flooring FLYE	\$ 450,000.00
Flooring Pooled Budget	\$ 250,000.00
Flooring RBDE	\$ 450,000.00
Flooring RCKE	\$ 175,000.00
Flooring WJ Carroll	<u>\$ 190,000.00</u>
	\$1,925,000.00

HVAC

HVAC UPGRADES

HVAC Upgrade BMMS	\$ 500,000.00
HVAC Upgrade DMS	\$ 175,000.00
HVAC Upgrades Pooled Budget	<u>\$ 750,000.00</u>
	\$1,425,000.00

CHILLERS

Chiller DPM	\$ 450,000.00
Chiller Pooled Budget	<u>\$ 500,000.00</u>
	\$ 950,000.00

BOILERS

Boiler FHPWest	\$ 165,000.00
Boiler/Pumps Pooled Budget	\$ 150,000.00
Boilers RBDH Café	<u>\$ 45,000.00</u>
	\$ 360,000.00

TOTAL

FY23 PROJECT CARRYOVER

\$5,040,000.00



FY24 New Projects At Existing Schools

<u>PROJECT</u>	
<u>BUDGET</u>	
Robertsdale High Band Room	\$ 3,333,000
Foley High Band Room	\$ 3,333,000
Baldwin County High Band Room	\$ 3,333,000
Baldwin County High Baseball Field Lights	\$ 200,000
Robertsdale AG	\$ 2,300,000
Swift Outdoor Classroom	\$ 250,000
PAC Renovations	\$ 125,000
Spanish Fort Middle Playground	\$ 150,000
Silverhill Playground	\$ 300,000
	<u>\$13,424,000</u>





DPH-Field Turf (\$600k City Contribution)	\$ 1,206,700.00
DPH-Gymnasium	\$ 3,656,400.00
DPH-Covered Athletic Facility	\$ 2,448,680.00
DPH-Softball Field (Tear down current field to relocate parking for new café in PAYG plan)	<u>\$ 3,351,000.00</u>
TOTAL	\$ 10,662,780.00



FLYH-Storage	\$ 472,261.00
FLYH-Football Stadium Upgrades	\$ 138,961.00
FLYH-Baseball Fieldhouse	\$ 999,900.00
FLYH-Girls Fieldhouse	\$ 833,250.00
FLYH-Gymnasium	\$ 3,649,600.00
FLYH-Jumbotron	\$ 174,923.00
FLYH-Track Enhancements	\$ 444,400.00
FLYH-Weight Equipment	<u>\$ 134,419.00</u>
TOTAL	\$ 6,647,714.00

ATHLETIC ENHANCEMENTS



BCHS-Fieldhouse	\$ 1,649,835.00
BCHS-Gymnasium	\$ 3,666,300.00
BCHS-Multi-purpose Athletic Facility	\$ 1,220,580.00
BCHS-Weight Equipment	\$ <u>144,819.00</u>
TOTAL	\$ 6,681,534.00

FHPH-Gymnasium	\$ 3,672,900.00
FHPH-Multi-purpose Athletic Facility	\$ 2,932,866.00
FHPH-Weight Equipment	\$ <u>79,140.00</u>
TOTAL	\$ 6,684,906.00

RBDH-Gymnasium	\$ 3,666,300.00
RBDH-Multi-purpose Athletic Facility	\$ 2,927,596.00
RBDH-Weight Equipment	\$ <u>152,347.00</u>
TOTAL	\$ 6,746,243.00

ATHLETIC ENHANCEMENTS



ELBH-Field Turf	\$ 1,202,300.00
ELBH-Multi-purpose Athletic Facility	\$ 2,932,866.00
ELBH-Restroom Reno	\$ 556,500.00
ELBH-Stadium	\$ 1,819,950.00
ELBH-Weight Equipment	<u>\$ 121,370.00</u>
TOTAL	\$ 6,632,986.00

SPFH-Batting Cages	\$ 111,500.00
SPFH-Drainage	\$ 250,875.00
SPFH-Field House	\$ 2,273,750.00
SPFH-Field Turf	\$ 1,206,700.00
SPFH-Track Enhancements	\$ 446,800.00
SPFH-Weight Equipment	\$ 171,656.00
SPFH-Weight Room Addition	\$ 1,873,200.00
SPFH-New Football Field Lights	<u>\$ 388,150.00</u>
TOTAL	\$ 6,722,631.00

ATHLETIC ENHANCEMENTS

Phase 5-New Construction

LOXLEY ELEMENTARY-NEW SCHOOL

Site Work	\$ 5,500,000.00	
New School	<u>\$22,710,000.00</u>	
Total Project Cost		\$28,210,000.00

ELBERTA MIDDLE-NEW SCHOOL

\$32,559,500.00

DAPHNE NORTH-CLASSROOM ADDITION

\$ 9,951,800.00

MAGNOLIA-CLASSROOM ADDITION

\$ 8,680,000.00

DAPHNE HIGH-CAFETERIA

\$ 8,725,500.00

ELBERTA ELEMENTARY-NEW GYM & CAFETERIA

Cafeteria	\$6,000,000.00	
Gymnasium	\$4,000,000.00	
Renovation (Old Gym/Café)	<u>\$2,500,000.00</u>	
Total Project Cost		\$ 12,500,000.00

Total Phase 5 Projected Costs \$100,626,800.00

Bonds \$ 80,000,000.00

Local \$ 20,626,800.00

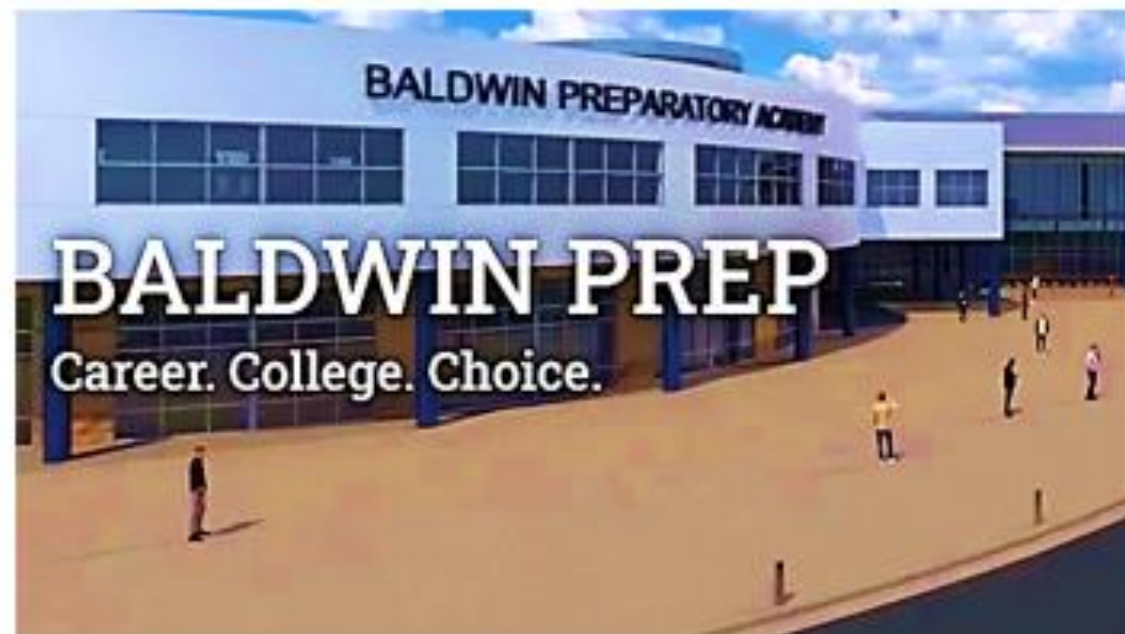




BALDWIN PREPARATORY ACADEMY

Projected Completion Date=August 2024

Approximate Percentage of Completion=32%



	<u>Original Budget</u>	<u>Remaining</u>
Site Work	\$ 5,831,846.81	\$ 0
Building	\$73,000,000.00	\$50,001,911.40
O/A	\$ 4,276,965.00	\$ 658,713.57
Other (Const. Cost)	\$ 3,885,632.25	\$ 2,313,554.41
Lifts	\$ 241,349.45	\$ 0
HVAC Training Aids	\$ 126,925.00	\$ 126,925.00
Welding	\$ 722,907.45	\$ 722,907.45
Const. Equipment	\$ 188,757.89	\$ 188,757.89
Cosmetology	\$ 344,521.69	\$ 344,521.69
Health Sciences	\$ 1,086,184.87	\$ 1,086,184.87
Automotive	\$ 1,247,122.16	\$ 1,247,122.16
Ventilation	\$ 945,760.00	\$ 945,760.00
Cyber Security	\$ 105,000.00	\$ 105,000.00
Furniture	(Should have number next week)	
Mechatronics	\$ 801,606.00	\$ 801,606.00
Total Costs	\$92,804,578.57	\$58,342,964.44

FY24 Capital Outlay Summary

✓ FY23 Capital Improvement Carryover	\$ 4,497,233.00
✓ FY23 Carryover Construction Projects	\$ 33,730,558.00
✓ FY24 New Capital Improvements (Outdoor)	\$ 8,722,500.00
✓ FY24 New Capital Improvements (Indoor)	\$ 2,305,000.00
✓ FY24 New Capital Improvements (HVAC)	\$ 2,735,000.00
✓ FY24 New Construction Projects	\$ 13,424,000.00
✓ Athletic Enhancements	\$ 51,328,794.00
✓ PAYG Phase 5	\$ 100,626,800.00
✓ Baldwin Prep	\$ <u>58,342,964.44</u>
Total FY24 Capital Outlay Budget	\$ 275,712,849.44



General Fund Budget Summary

General Fund	
Beginning Fund Balance, 10/1/2023	\$ 86,430,191.40
Operating Revenue	\$ 435,125,235.99
Operating Expense & Interfund Transfers	\$ (430,988,874.07)
Excess (Deficit)	\$ 4,136,361.92
Ending Fund Balance, 9/30/2024	\$ 90,566,553.32



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 19th.
- Budget information presented today will be available on our website: bcbe.org/accountability
- jwilson@bcbe.org

