



# Calhoun County Board of Education

FY 2024 Proposed Budget  
Second Public Hearing  
September 28, 2023

# Budgeted Beginning Fund Balances

• General Fund (Local)	\$ 29,623,799
• Special Revenue	\$ 3,5567,100
• CNP	\$ 1,581,100
• Local School Public	\$ 1,986,000

# Budgeted Beginning Fund Balances

● Capital Projects	\$ 7,443,140
● Transportation Fleet Renewal	\$ 1,149,540
● Public School Fund	\$ 6,293,600
● Expendable Trust	\$ 1,188,000
● Local School Non-Public	\$ 1,860,000
● Other	\$ 2,000

# Total Budgeted Revenues And Other Fund Sources FY 2024

• General Fund	\$ 81,512,432
• Special Revenue Fund	\$ 22,115,689
• Capital Projects Fund	\$ 10,467,251
• Fiduciary Exp Trust Fund	\$ 1,702,000

# Total Budgeted Revenues And Other Fund Sources By Source FY 2024

## 🍎 Revenue

🍎 State	\$ 70,801,694
🍎 Federal	\$ 15,732,470
🍎 Local	\$ 24,494,404
🍎 Other	\$ 239,700
🍎 Other Fund Sources	\$ 4,672,466

🍎 Total Revenue \$ 115,540,734

# State Department of Education LEA Allocation

	FY 2023	FY 2024	Change
System ADM	7,743.95	7,715.40	-28.55
<b>Foundation Program Units</b>			
Teachers	447.56	447.90	0.34
Principals	17.00	17.00	0.00
Assistant Principals	7.50	8.00	0.50
Counselors	16.00	16.50	0.50
Librarians	17.00	17.00	0.00
Voc. Ed. Directors	3.00	3.00	0.00
Voc. Ed. Counselor	1.00	1.00	.00
<b>Total Units</b>	<b>509.06</b>	<b>510.40</b>	<b>1.34</b>

# LEA Allocation

<b>Foundation Program (State and Local Funds)</b>	<b>FY 2023</b>		<b>FY 2024</b>	<b>Change</b>
Salaries	30,022,040		31,203,306	1,181,266
Fringe Benefits	11,336,650		11,581,227	244,577
Other Current Expense (\$21,175/unit)	10,779,059	(\$23,068/unit)	11,773,979	994,920
<b>Classroom Instruction Support</b>				
Student Materials (\$900/unit)	458,154	(\$569.15/unit)	290,494	-167,660
Technology (\$500/unit)	254,530	(\$500/unit)	255,200	670
Library Enhancement (\$157.72/unit)	80,289	(\$157.72/unit)	80,499	210
Prof. Development (\$100/unit)	50,906	(\$100/unit)	51,040	134
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$75/adm)	580,796	(\$75/adm)	578,657	-2,139
<b>Total Foundation Program</b>	<b>53,562,424</b>		<b>55,814,402</b>	<b>2,251,978</b>
<b>Local Funds (10 Mills)</b>	<b>4,396,550</b>	<b>(10 Mills)</b>	<b>4,581,560</b>	<b>185,010</b>
<b>Capital Purchase (0.525333 Mills)</b>	<b>231,885</b>	<b>(0.501013 Mills)</b>	<b>228,065</b>	<b>-3,820</b>
<b>Total Local Match</b>	<b>4,628,435</b>		<b>4,809,625</b>	<b>181,190</b>

# Highlights of State Funding

Fund Source	FY 2024 Allocation		Amount of Change
School Nurses	\$ 654,688	Increase	164,395
Technology Coordinator	68,327	Increase	1,488
Trans. Operations	5,189,274	Increase	197,381
Trans. Fleet Renewal	818,748	Increase	60,648
Capital Purchase	2,454,600	Decrease	-14,770
At Risk	258,509	Increase	27,673
Career Tech O and M	102,873	Increase	3,862



# General Fund Local Revenues

County One Cent Sales Tax	8,423,000
5.5 Mill County-Wide Ad Valorem	3,648,000
District Special Ad Valorem	5,281,560
District Regular Ad Valorem	1,687,000
County Alcohol Beverage Tax	260,000

# General Fund Local Revenues

Medicaid ADM Outreach Program	300,000
Business Privilege Tax	50,000
District Tax Helping Schools Vehicle Tags	17,000
Manufactured Homes-Registration Fee	3,000
Other Local Sources	297,479
<b>Total</b>	<b>\$19,967,039</b>

# Proposed General Fund Budget FY 2024

## Expenditures

Instruction/Instructional Support	\$ 59,681,164
Operations/Maintenance	9,735,925
Transportation	7,413,891
Administrative	2,447,733
Capital Outlay	4,134,200
Debt Service	2,638,570
Other	1,879,941
<b>Total</b>	<b>\$ 87,931,424</b>

Excludes Transfers Out

# General Fund - Personnel

🍎 Teacher Units	509.00
🍎 Librarians	16.00
🍎 Counselors	21.00
🍎 Administrators	40.90
🍎 Other Certificated	13.92
🍎 Support Units	386.12

# Local Paid Certified Units

	2021 Actual	2022 Actual	2023 Actual	2024 Budgeted
Teacher Units	30.27	14.35	39.47	40.09
Librarians	.00	.00	.00	.00
Counselors	3.50	4.50	5.00	3.50
Assistant Principals	4.00	5.00	6.40	4.90
Principals	1.00	1.00	1.00	0.00
District Level	2.85	6.00	4.00	4.00
<b>Total</b>	<b>41.62</b>	<b>30.85</b>	<b>55.87</b>	<b>52.49</b>

# General Fund - Instruction

## Major Budgeted Items

Salaries & Benefits		\$	43,197,383
Materials & Supplies / Textbooks		\$	1,813,808
Classroom Supplies	110,703		
Instructional Software	496,024		
Textbooks	578,658		
Instructional Equipment	22,873		
Computer Hardware	605,550		
Purchased Services (Includes Edustaff Services)		\$	740,610

# Exp. By Program - Instruction

**\$45,751,801**

Kindergarten	\$	2,914,615
Grades 1-6	\$	15,928,173
Grades 7-12	\$	14,578,194
Special Education (K-12)	\$	5,582,415
Gifted	\$	369,927
Career Technical	\$	3,233,809
Athletics / School Sponsored Activities	\$	1,270,090
Alternative School Programs	\$	292,185
Other: <small>At Risk, JAG, ELL, Technology</small>	\$	1,582,393

# Instructional Support \$13,929,363

School Administration	5,554,548
Media	1,915,899
Counseling	2,071,865
Instructional Improvement	569,358
Other Student Support (Tech. Dept, Student Support Services Coordinators)	1,086,046
Health	1,566,738
Speech Path/Audio	589,514
Psychology	357,647
Other (Instructional Staff Dev., Testing)	217,748



# School Nurses

State appropriations provide funding for each school system at the rate of \$ 90,906 for one nurse and the remainder allocated on a per ADM basis of \$ 73.07 per student for additional nurses. Funds not expended for nurses' salaries and fringe benefits may be used for supplies and equipment used exclusively by the school nurses.

Base Allocation		\$	90,906
ADM Allocation	$\$ 73.07 \times 7,715.40$	\$	563,782
Total Allocation		\$	654,688

# School Nurses

Allocation	654,688.00							
Cost Center		ADM	Per Student	Allocation	Nurse Cost	Source 6001	Source 1220	Total FTE
0005	Alexandria Elementary	640.15	73.07	46,777.23	62,621.00	0.25	0.75	1.00
0010	Alexandria High	507.20	73.07	37,062.27	61,780.00	0.40	0.60	1.00
0015	Alexandria Middle	481.55	73.07	35,187.96	52,888.00	0.33	0.67	1.00
0125	Ohatchee Elementary	398.50	73.07	29,119.31	63,636.00	0.54	0.46	1.00
0130	Ohatchee High	411.25	73.07	30,050.98	61,378.00	0.51	0.49	1.00
0135	Pleasant Valley High	419.05	73.07	30,620.95	61,487.00	0.50	0.50	1.00
0140	Pleasant Valley Elementary	458.40	73.07	33,496.34	59,547.00	0.44	0.56	1.00
0150	Saks Elementary	557.40	73.07	40,730.50	67,751.00	0.40	0.60	1.00
0160	Saks High	491.45	73.07	35,911.38	64,509.00	0.44	0.56	1.00
0175	Weaver Elementary	535.80	73.07	39,152.14	53,231.00	0.26	0.74	1.00
0180	Weaver High	509.25	73.07	37,212.07	61,808.00	0.40	0.60	1.00
0200	Wellborn High	488.15	73.07	35,670.24	58,720.00	0.39	0.61	1.00
0205	Wellborn Elementary	530.50	73.07	38,764.85	56,163.00	0.31	0.69	1.00
0210	White Plains High	387.00	73.07	28,278.98	53,186.00	0.47	0.53	1.00
0215	White Plains Elementary	501.45	73.07	36,642.10	52,795.00	0.31	0.69	1.00
0220	White Plains Middle	398.30	73.07	29,104.70	55,141.00	0.47	0.53	1.00
6010	Career Academy	0.00	0.00	0.00	55,469.00	1.00	0.00	1.00
8210	Health Services	0.00	0.00	0.00	76,918.00	1.00	0.00	1.00
8210	Health Services	0.00	0.00	0.00	79,996.00	1.00	0.00	1.00
8210	Health Services	0.00	0.00	0.00	74,062.00	1.00	0.00	1.00
8210	Health Services	0.00	0.00	90,906.00	117,139.00	0.22	0.78	1.00
8410	Transportation	0.00	0.00	0.00	60,333.00	1.00	0.00	1.00
Total		7,715.40		654,688.00	1,410,558.00	11.64	10.36	22.00
Local Cost				\$	755,870.00			

# School Nurses

Step	LPN	CNP Manager	LPN	School Bookkeeper	LPN	Lead Maintenance Worker	LPN	Degreed Accountant (4 Year)
1	32,908	23,624	42,692	31,256	45,538	46,294	42,692	51,562
2	32,908	24,420	42,692	32,381	45,538	48,049	42,692	54,140
3	32,908	25,257	42,692	33,677	45,538	49,937	42,692	55,223
4	36,196	26,156	46,957	34,973	50,087	51,716	46,957	56,328
5	36,196	26,649	46,957	35,671	50,087	52,732	46,957	57,454
6	36,196	27,141	46,957	36,370	50,087	53,748	46,957	58,604
7	37,783	27,620	49,015	37,107	52,283	54,749	49,015	59,776
8	37,783	28,099	49,015	37,844	52,283	55,750	49,015	60,971
9	37,783	28,628	49,015	38,695	52,283	56,767	49,015	62,190
10	38,923	29,158	50,495	39,546	53,861	57,784	50,495	63,435
11	39,312	29,450	50,999	39,941	54,399	58,362	50,999	64,069
12	39,705	29,745	51,509	40,340	54,943	58,946	51,509	64,710
13	40,102	30,042	52,025	40,743	55,493	59,535	52,025	65,357
14	40,503	30,342	52,545	41,150	56,048	60,130	52,545	66,011
15	40,909	30,645	53,071	41,562	56,609	60,731	53,071	66,671
35	50,415		65,403		69,763		65,403	

# School Nurses

Step	RN-BSN	Degreed Accountant (4 Year)	RN-MSN	Director	RN-MSN	Assistant Principal High School	RN-BSN	Teacher Bachelor 187 Days
1	60,734	51,562	65,490	85,356	65,490	86,995	47,322	44,226
2	60,734	54,140	65,490	85,924	65,490	87,864	47,322	44,226
3	60,734	55,223	65,490	86,493	65,490	88,742	47,322	44,226
4	66,801	56,328	72,032	87,062	72,032	89,630	52,049	48,643
5	66,801	57,454	72,032	87,935	72,032	90,526	52,049	48,643
6	66,801	58,604	72,032	88,808	72,032	91,430	52,049	48,643
7	69,730	59,776	75,191	89,681	75,191	92,345	54,331	50,776
8	69,730	60,971	75,191	90,578	75,191	93,269	54,331	50,776
9	69,730	62,190	75,191	91,484	75,191	94,202	54,331	50,776
10	71,836	63,435			77,460	95,143	55,972	52,309
11	72,553	64,069					56,531	52,831
12	73,278	64,710					57,096	53,360
13	74,012	65,357					57,668	53,894
14	74,752	66,011					58,244	54,433
15	75,500	66,671					58,827	54,977
35	93,044		100,330		100,330		72,497	67,753

# Operations and Maintenance \$9,735,925

- Director - 1
- Maintenance Supervisor - 1
- Maintenance Clerical - 1
- Maintenance Employees - 24
- Custodial Employees - 38
- Director of Safety/Security - 1

Salaries & Fringes	\$ 3,568,597
Utilities	2,650,800
Supplies & Equipment	868,600
Purchased Services	743,570
Property Insurance	807,000
Safety and Security	1,090,408
Other	6,950

# Transportation \$ 7,413,891.00

- Director - 1
- Assistant Director - 1 Clerical - 1
- Bus Drivers Regular - 91 Vocational - 18
- Special Education Bus Drivers - 19 Aides - 19
- Shop Foreman - 1
- Shop Mechanics/Workers - 7
- Bus Nurse - 1

Salaries & Fringes	\$ 4,902,531
School Buses / Service Vehicles	1,447,700
Fuel/Oil	675,500
Parts, Supplies & Equipment	233,210
Insurance	37,300
Bus Radios/Route Software/Other	117,650

# General Administrative \$ 2,447,733

Board of Education Services	\$ 98,876
Executive Administrative Services	709,088
Business Support Services	729,760
Information System-Wide Support Services	445,574
Staff Services	129,254
Student Support Services	236,681
General Central Office Services	98,500

2.67 % of total General Fund budget

# Other Programs

Capital Outlay	\$	4,134,200
Debt Service	\$	2,638,570
Pre-K	\$	1,879,941

# Transfers to Other Programs

Child Nutrition Program	\$	2,186,260
Local Schools	\$	1,486,959
Other	\$	148,000



# Special Revenue Funds

## Expenditures - \$21,499,005

Special revenue funds included in the budget are comprised of federal funds that have specific guidelines and limitations on the expenditure of these funds.

Local school public funds are also included in this group.

# Special Revenue Funds

## Major Programs

Title I	\$2,333,620
Title II, Part A (Teacher & Principal Training)	416,699
Title IV (Safe and Drug Free)	162,567
IDEA-B	2,244,320
Preschool, Part B	31,019
Federal Vocational/Technical Preparation	144,454
ARPA / ESSER	5,187,672
CNP	5,363,300
Local School Public	2,018,000

# Idea-B - Special Education

## \$2,244,320

Salaries and Fringes	\$ 2,169,245
Purchased Services	65,000
Other	10,075

## Title I - \$2,333,620

Salaries and Fringes	\$ 1,587,440
Purchased Services	209,379
Materials & Supplies	413,510
Other	123,291

# ARPA / ESSER

Salaries and Fringes	\$1,926,518
Purchased Services	226,301
Materials & Supplies	158,453
Building Improvements	2,876,400

Included in the ARPA / ESSER program budgets are:

Staff - Additional Classroom Teachers

Instructional Partners

Reading Coaches, Resource Teachers

Summer Programs - Elementary and Secondary

Instructional Software

# Child Nutrition Program

## 🍎 Revenue

🍎 USDA		\$ 4,305,500
🍎 Lunch Program	\$ 3,251,000	
🍎 Severe Need Breakfast	1,054,500	
🍎 Food Service Income		563,200
🍎 Other		494,600
🍎 Rebates	\$ 158,200	
🍎 Donated Food	\$ 336,400	
🍎 Transfer from General Fund (Required)		2,186,260

# Child Nutrition Program

## \$ 7,568,830

### Expenditures

Salaries and Fringes	\$ 3,449,763
Food	2,931,000
Supplies	416,550
Purchased Services	277,100
Dues & Fees	3,630
Indirect Cost	490,787

# Fleet Renewal (\$7,581/Bus) \$818,748

Beginning Fund Balance	\$1,031,200
State Allocation (Revenue)	\$ 818,748
School Buses	\$1,849,948

# PSF - Capital Outlay Fund

## Capital Projects Fund (Fund 14)

Beginning Balance (Estimated)	\$ 6,303,795
State Allocation (Revenue)	2,454,600
Leveraged Debt Service	-143,362
GAP Premium	-70,000
Local Match	228,065
Available for Capital Projects	\$ 8,773,098



# Capital Projects Fund

## Expenditures

**\$8,773,098**

Alexandria High - Elevator	28,100
Excel Academy - Re-Roof	2,160,000
Pleasant Valley Elem - Re-Roof	14,000
Wellborn Elem - Re-Roof	1,000
White Plains High - Sewer Lines	59,500
Calhoun County Schools - Asbestos Abatement	50,000
Calhoun County Schools - Building Improvements	6,232,433
Debt Service	228,065

# PSCA - Capital Outlay Fund

## Capital Projects Fund (Fund 14)

Beginning Balance (Estimated)	\$	7,109,200
Ohatchee High - Re-Roof	\$	2,229,900
Pleasant Valley High - Re-Roof	\$	2,585,000
Pleasant Valley Elementary - Re-Roof	\$	295,000
Wellborn Elementary - Restroom Flooring	\$	540,691
Wellborn Elementary - Re-Roof	\$	142,000
CCBOE - Unallocated	\$	1,316,609

# FY 2024 Proposed Budget Summary

Beginning Balance (Estimated)	\$	57,824,629
Revenue and Other Fund Sources	\$	115,940,734
Expenditures and Other Fund Uses	\$	-133,450,111
Ending Balance (Estimated)	\$	40,315,252

# General Fund Recap

## Summary

Beginning Balance (Estimated)	\$ 29,623,799
Revenue and Other Fund Sources	\$ 81,512,432
Expenditures and Other Fund Uses	\$ -91,752,643
Ending Balance (Estimated)	\$ 19,383,588

# General Fund Recap

## Expenditures and Other Fund Uses

General Fund Expenditures	\$	87,931,424	
Other Fund Uses	\$	3,821,219	
Expenditures and Other Fund Uses	\$	91,752,643	
Salaries and Benefits	\$	68,756,776	74.94%
Purchased Services	\$	6,309,752	6.88%
Materials and Supplies	\$	4,116,170	4.49%
Equipment	\$	1,567,700	1.71%
Capital Outlay	\$	4,134,200	4.51%
Other Expenditures	\$	407,256	.43%
Other Fund Uses	\$	6,460,789	7.04%

# Operating Reserve

## In Number of Months

FY2016	2.83	Months
FY2017	2.85	Months
FY2018	3.11	Months
FY2019	3.89	Months
FY2020	3.65	Months
FY2021	3.68	Months
FY2022	4.27	Months
FY2023 (As Of August 31)	5.06	Months
FY2024 (Estimated)	2.54	Months



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