

Madison City Schools

2019 Budget

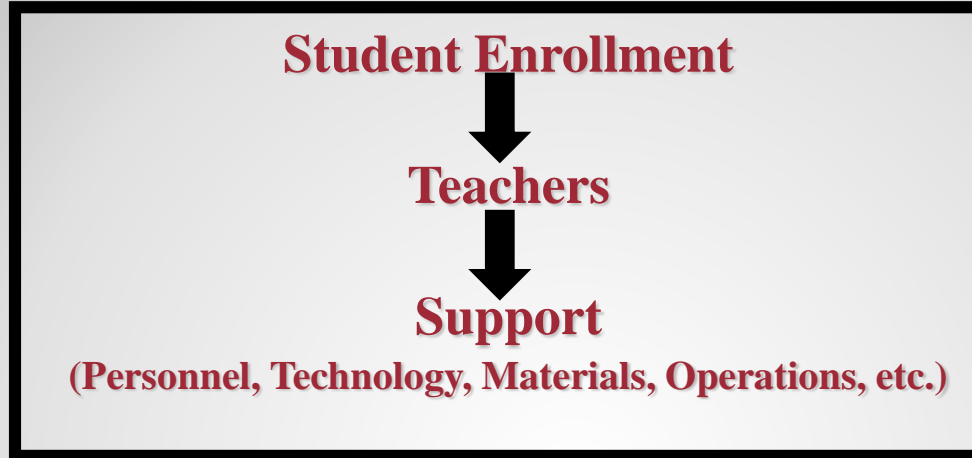


**FY 2019 Proposed Budget
1st Public Hearing
August 9, 2018**

Empowering Students for Global Success



Budget Process



Basis of Budgeting

- All anticipated revenues from State, Federal and Local sources are included
- Conservative revenue estimates have been used on local sources

Madison City Schools Budget Objectives

- Maintain pupil/teacher ratios
- Control expenses
 - Identify/Justify Requirements
- Maintain adequate fund reserves

Budget Hearings

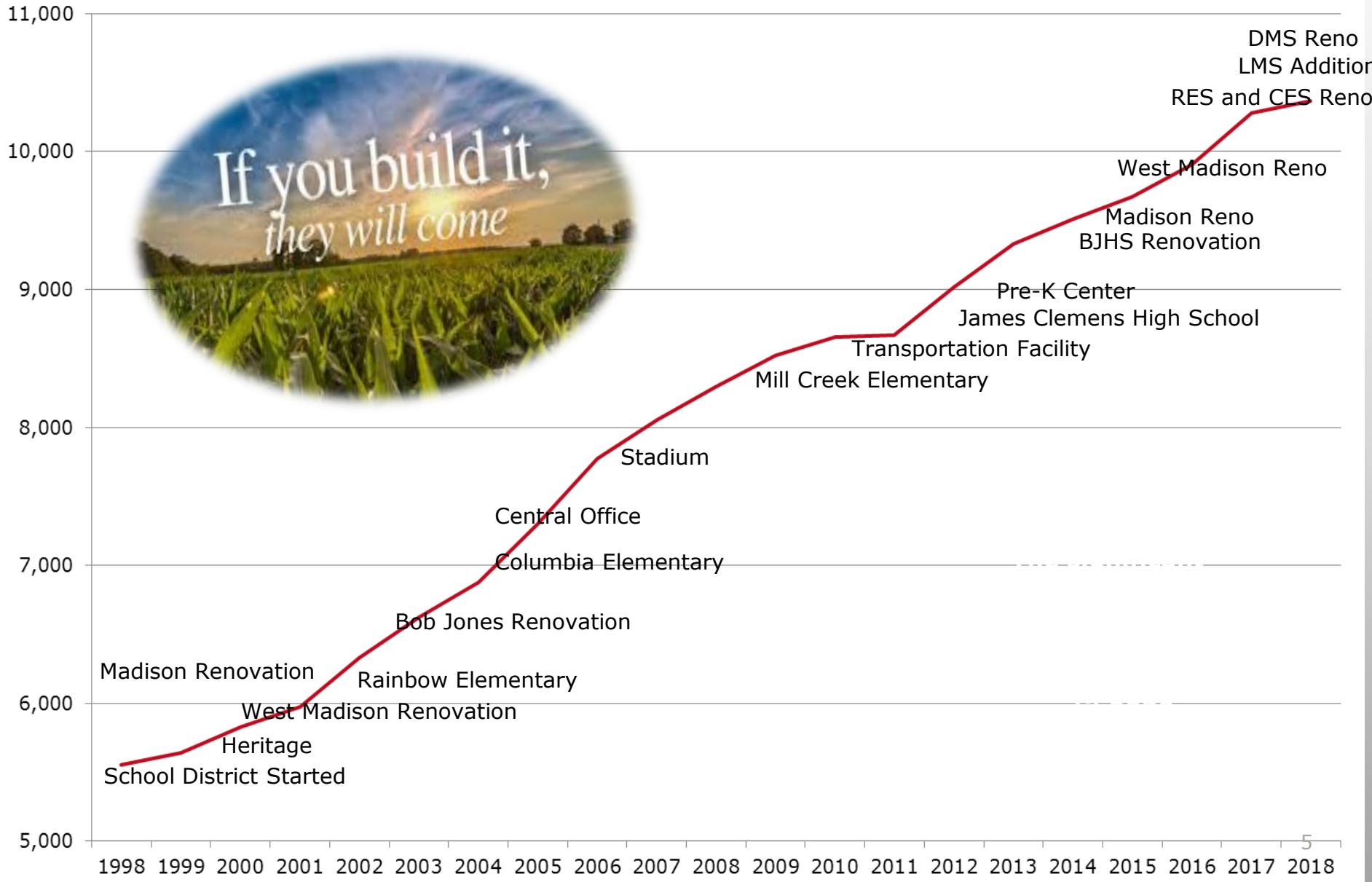
State Requirements

- Hold two public hearings;
- During regular Board meetings;
- Conduct at convenient time and place;
- Publicize date and time of hearings

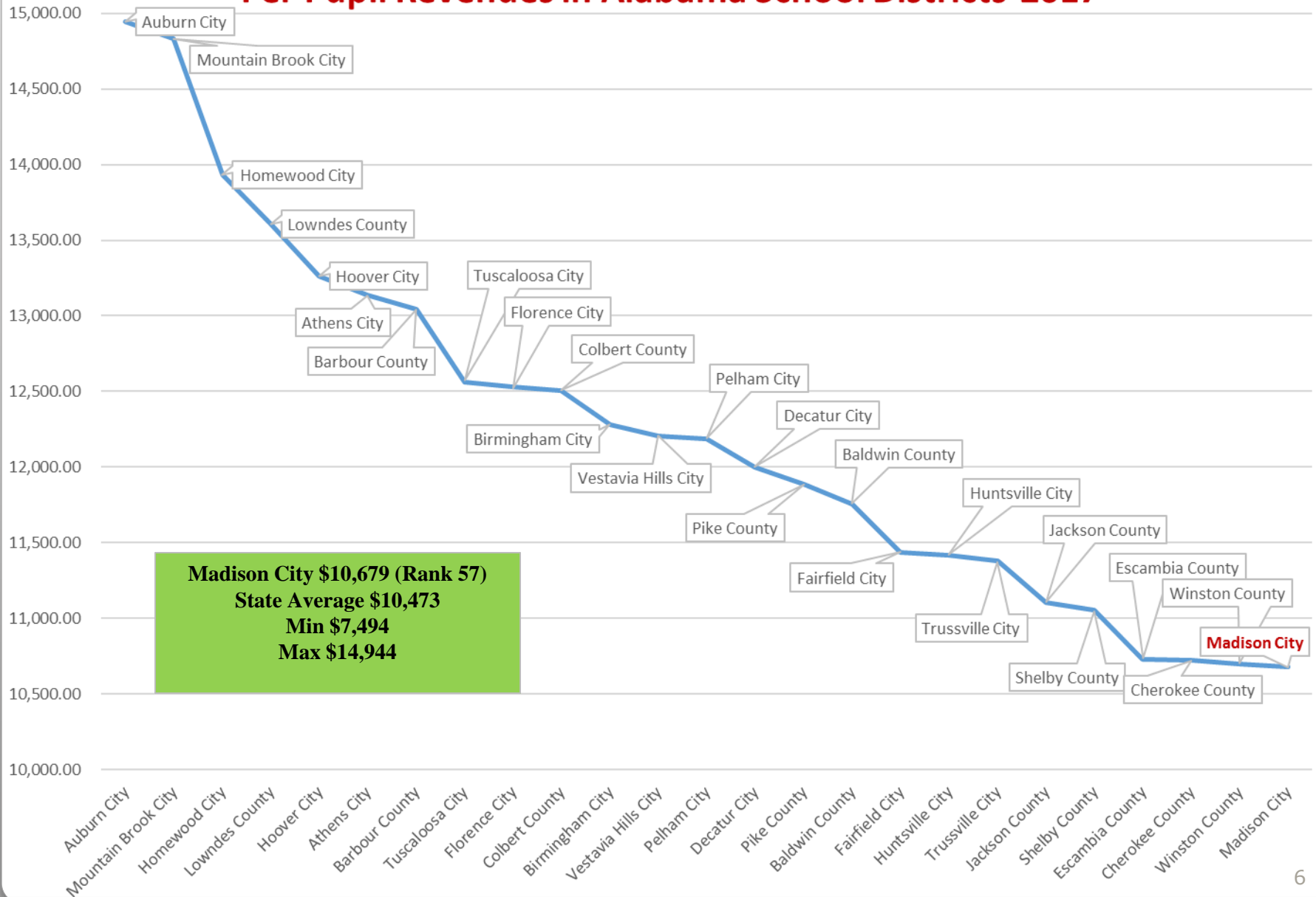
Purpose of Hearings

- Enhance Planning Process
- Accountability/Transparency
- Inform Community
- Provide a Forum for Public Input
- Foster Public Support for School System

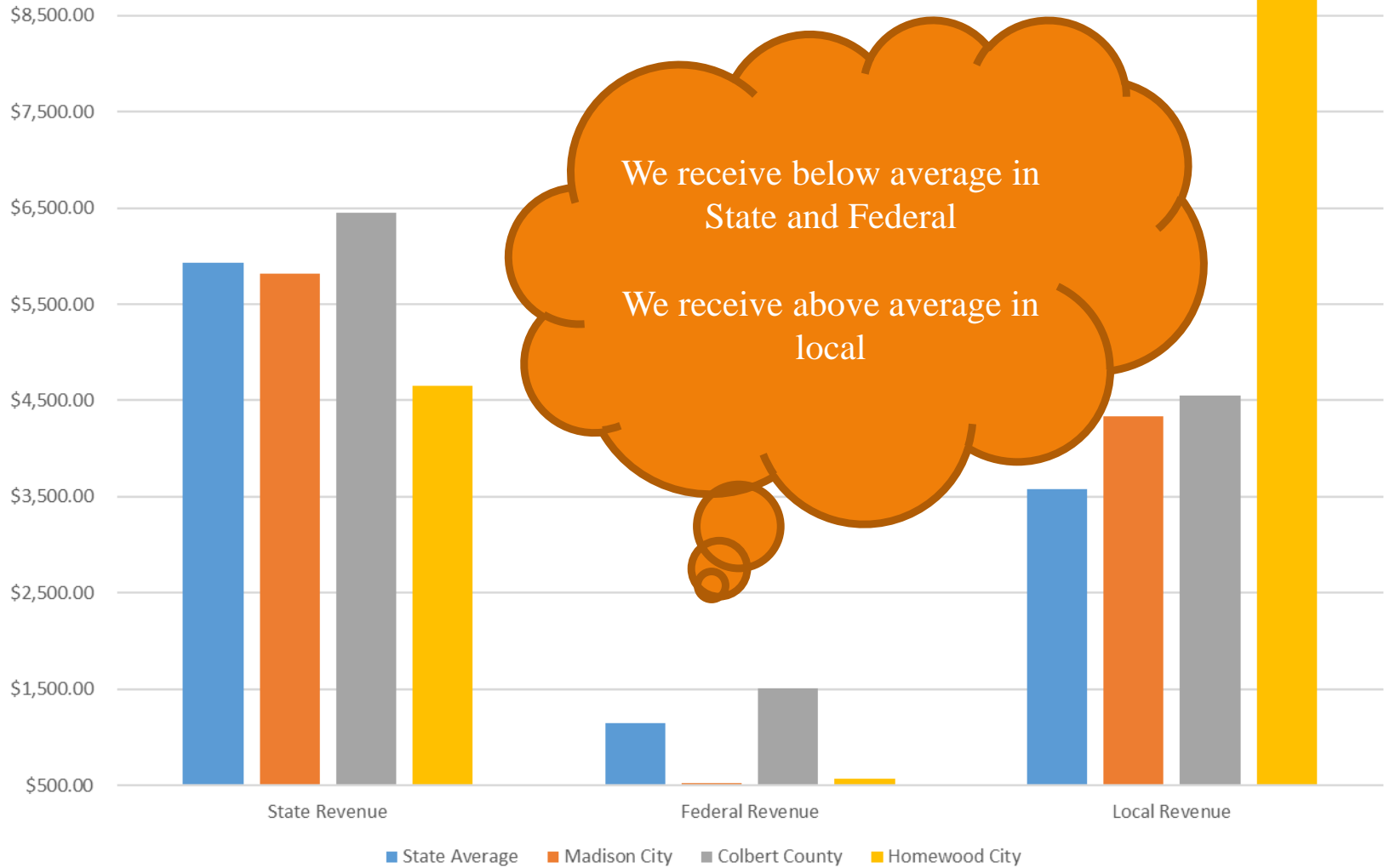
Historical look at MCS Student Population



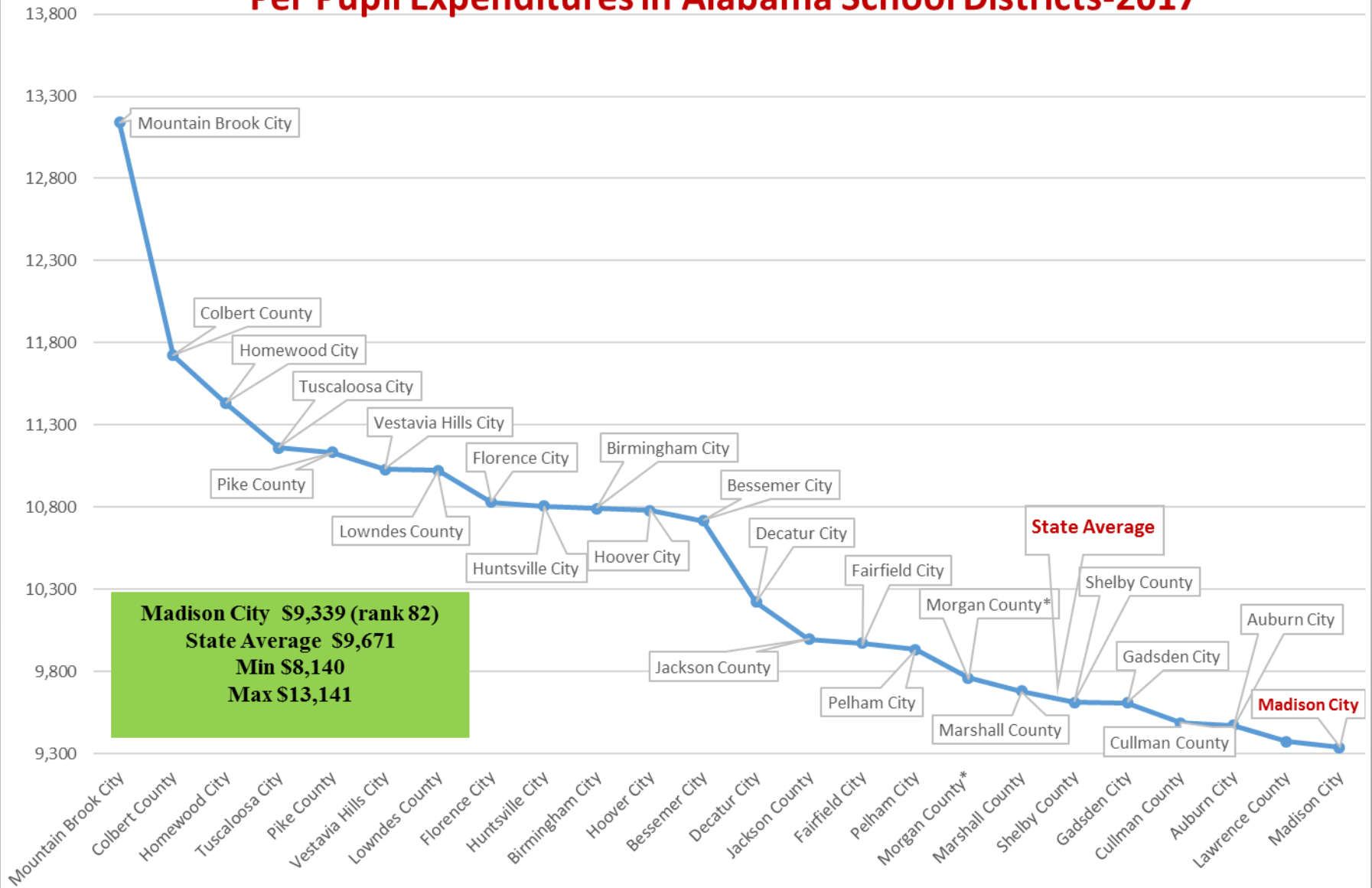
Per Pupil Revenues in Alabama School Districts-2017



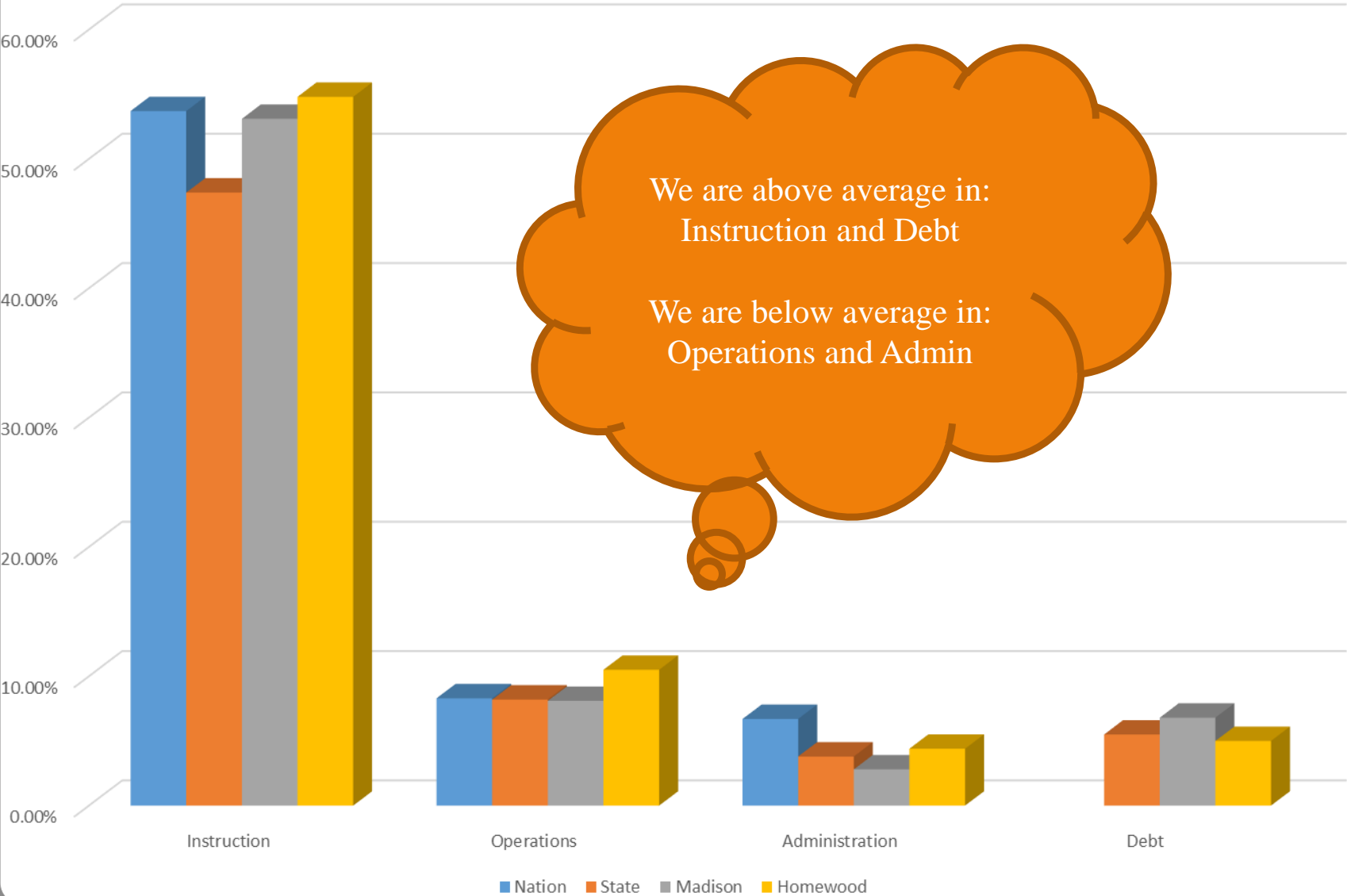
Per Pupil Revenues by Sources



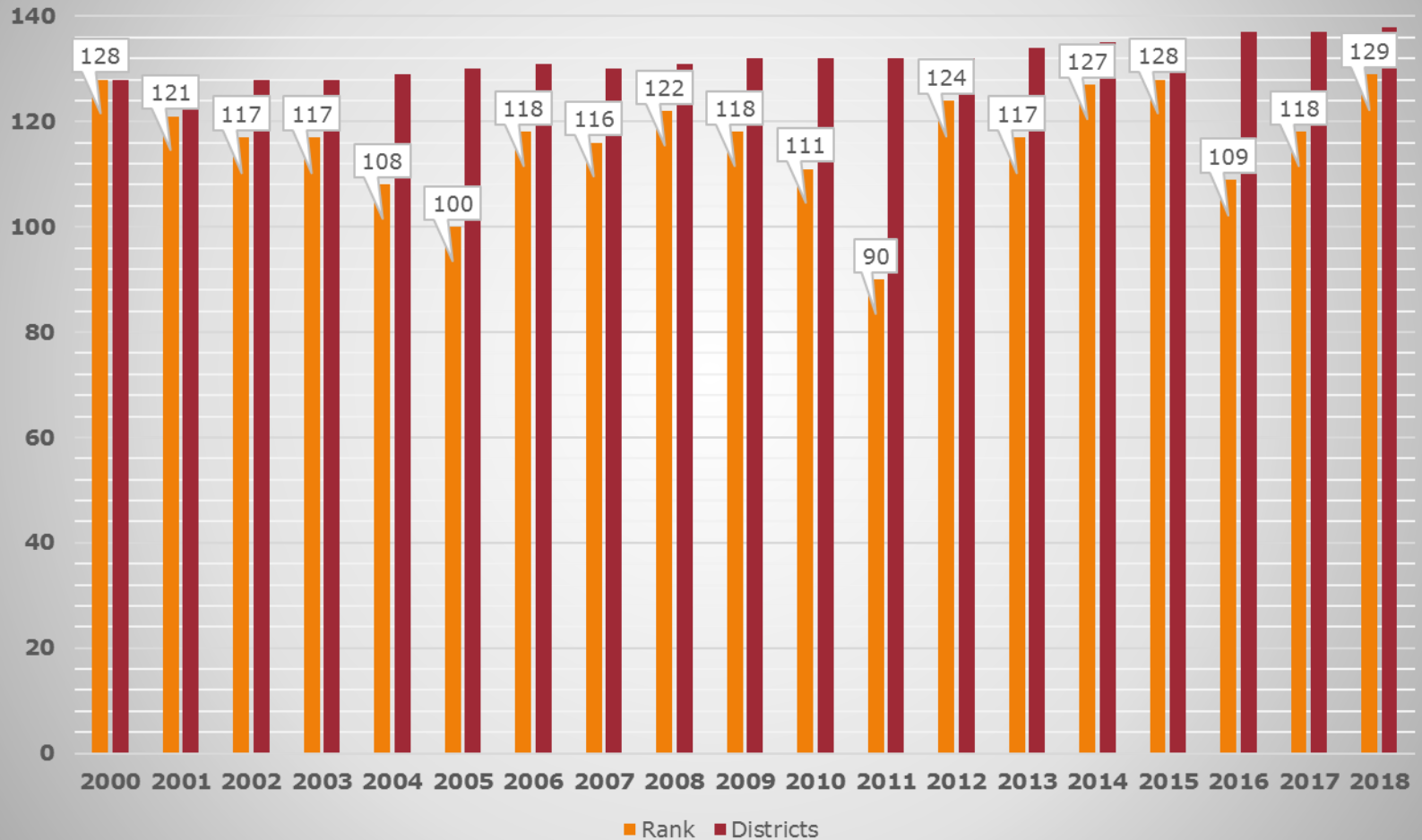
Per Pupil Expenditures in Alabama School Districts-2017



Category of Spending Comparison



Historical Pupil Teacher Ratio



Budget Highlights

- **State Funding Highlights:**

- Includes a 2.5% raise for employees
- Increased enrollment by 315.65 to 10,594.85
- Funded teaching units increased by 22.26 to 605.03
- Foundation Allocation increased \$3,827,368 to \$60,396,902

- **Local Funding Highlights:**

- 6th Grade move to Middle School
- Locally funding 31.31 teacher units (\$2,300,000)
- Unfunded portion of State raise \$2,500,000
- Average local revenue growth projected at 4.0%



Enrollment by School

School	2019 State Funded Enrollment	2019 As of 8/3/2018	Difference
Bob Jones	1,777	1,813	36
James Clemens	1,909	1,965	56
Discovery	1,233	1,224	(9)
Liberty	1,349	1,382	33
Heritage	756	750	(6)
Rainbow	577	530	(47)
Columbia	716	760	44
Horizon	576	613	37
Madison	510	520	10
Mill Creek	752	939	187
West Madison	382	415	33
Central Office	58	58	-
Total	10,595	10,969	374

*Enrollment figures do not include Pre-K

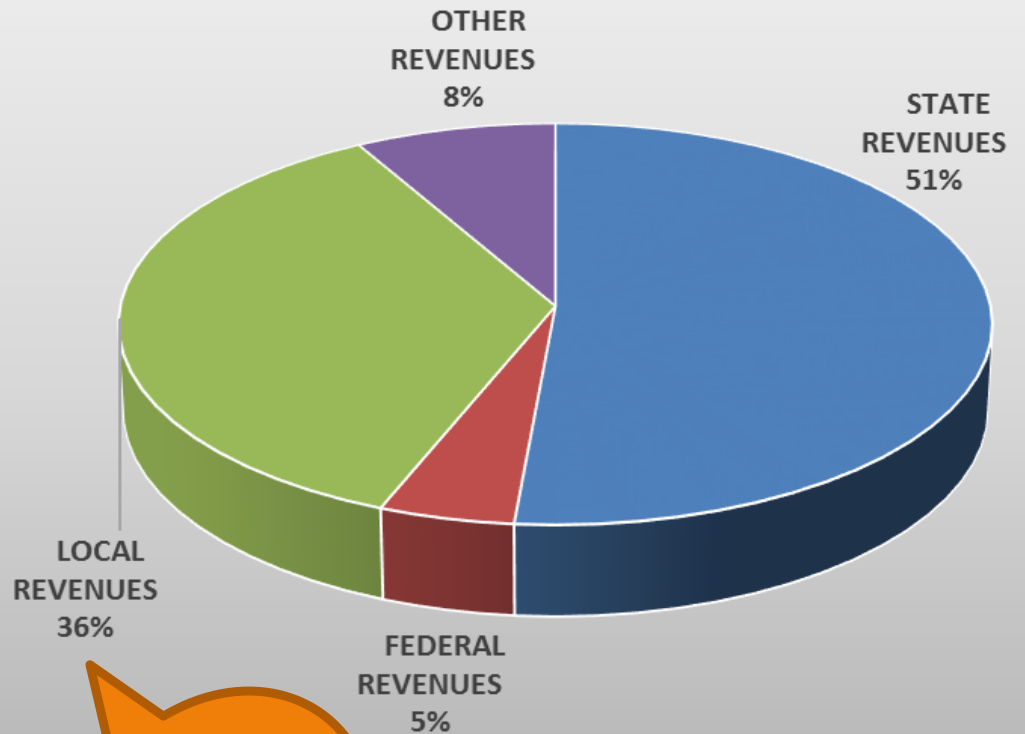
Madison City Schools

2018-2019 Budget

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	58,624,131.46	4,500,000.00	2,817,781.00	390,995.00	0.00	66,332,907.46
FEDERAL REVENUES	300,000.00	5,662,301.22	0.00	0.00	0.00	5,962,301.22
LOCAL REVENUES	32,675,159.53	8,312,728.35	3,344,237.33	0.00	2,011,675.00	46,343,800.21
OTHER REVENUES	263,840.00	109,850.00	0.00	0.00	0.00	373,690.00
TOTAL REVENUES	91,863,130.99	18,584,879.57	6,162,018.33	390,995.00	2,011,675.00	119,012,698.89
EXPENDITURES:						
INSTRUCTIONAL SERVICES	54,117,646.10	8,240,250.00	0.00	0.00	664,565.00	63,022,461.10
INSTRUCTIONAL SUPPORT SERVICES	16,018,083.42	3,809,852.02	0.00	0.00	911,740.00	20,739,675.44
OPERATIONS & MAINTENANCE	8,613,370.96	707,175.00	0.00	0.00	28,300.00	9,348,845.96
AUXILIARY SERVICES	3,690,985.82	5,769,863.62	0.00	0.00	82,307.50	9,543,156.94
GENERAL ADMINISTRATIVE SERVICES	3,451,449.14	51,964.69	0.00	0.00	0.00	3,503,413.83
CAPITAL OUTLAY	0.00	0.00	0.00	0.00	0.00	0.00
DEBT SERVICES	0.00	0.00	8,970,527.91	0.00	0.00	8,970,527.91
OTHER EXPENDITURES	1,655,216.43	1,215,331.08	0.00	0.00	129,200.00	2,999,747.51
TOTAL EXPENDITURES	87,546,751.87	19,794,436.41	8,970,527.91	0.00	1,816,112.50	118,127,828.69
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	307,771.73	3,559,264.40	6,152,746.91	0.00	68,000.00	10,087,783.04
OTHER FUND USES	4,833,544.99	1,665,291.18	2,693,666.48	342,576.66	244,932.00	9,780,011.31
TOTAL OTHER FUND SOURCES (USES)	(4,525,773.26)	1,893,973.22	3,459,080.43	(342,576.66)	(176,932.00)	307,771.73
EXCESS REVENUES & OTHER SOURCES						
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(209,394.14)	684,416.38	650,570.85	48,418.34	18,630.50	1,192,641.93
BEGINNING FUND BALANCE - OCT 1	12,288,607.33	6,780,759.34	9,296,012.09	2,097,707.54	849,633.00	41,312,719.30
ENDING FUND BALANCE - SEPT 30	12,079,213.19	7,465,175.72	9,946,582.94	2,146,125.88	868,263.50	42,505,361.23

Total Budgeted Revenues

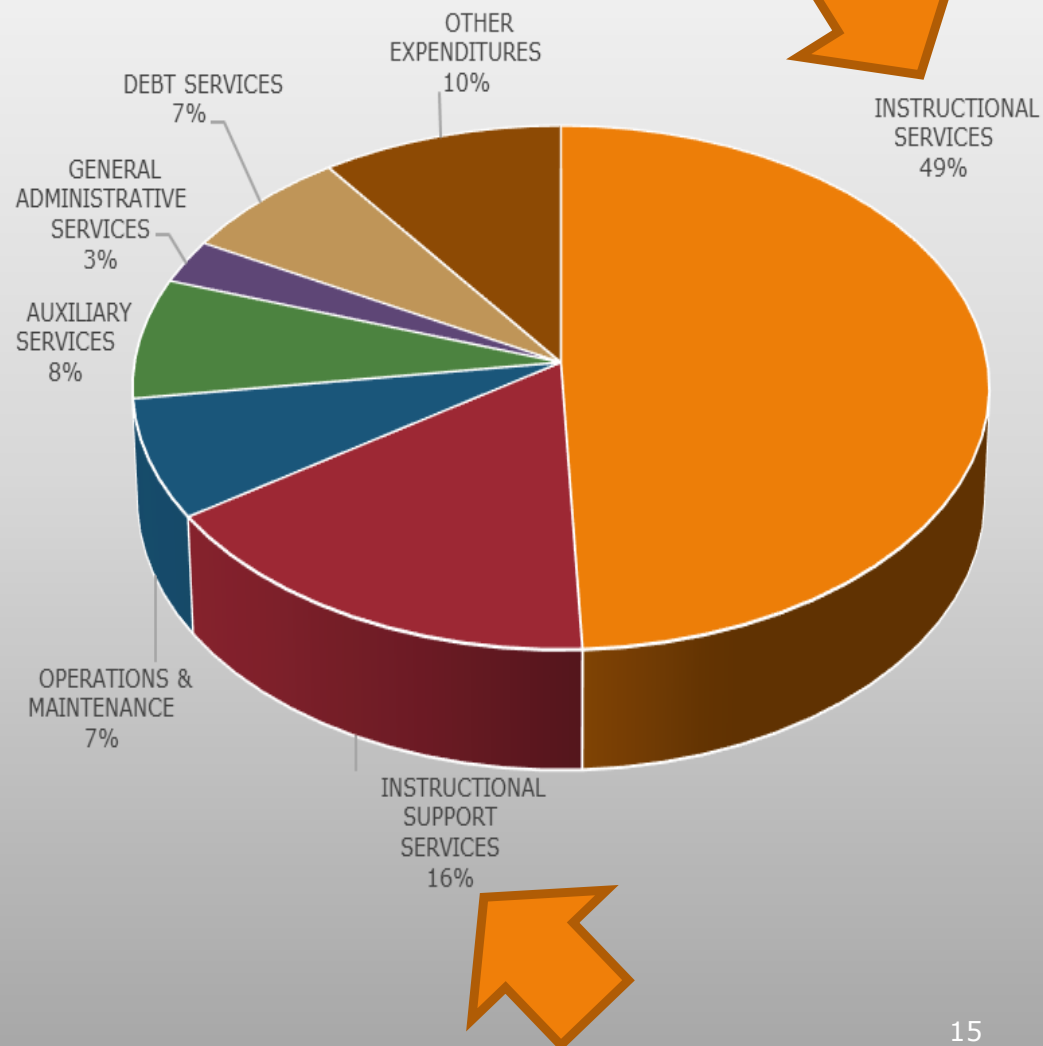
FUND TYPES DESCRIPTION	TOTAL
REVENUES	
STATE REVENUES	66,332,907.46
FEDERAL REVENUES	5,962,301.22
LOCAL REVENUES	46,343,800.21
OTHER REVENUES	373,690.00
TOTAL REVENUES	119,012,698.89
EXPENDITURES:	
INSTRUCTIONAL SERVICES	63,022,461.10
INSTRUCTIONAL SUPPORT SERVICES	20,739,675.44
OPERATIONS & MAINTENANCE	9,348,845.96
AUXILIARY SERVICES	9,543,156.94
GENERAL ADMINISTRATIVE SERVICES	3,503,413.83
CAPITAL OUTLAY	0.00
DEBT SERVICES	8,970,527.91
OTHER EXPENDITURES	2,999,747.51
TOTAL EXPENDITURES	118,127,828.69
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	10,087,783.04
OTHER FUND USES	9,780,011.31
TOTAL OTHER FUND SOURCES (USES)	307,771.73
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,192,641.93
BEGINNING FUND BALANCE - OCT 1	41,312,719.30
ENDING FUND BALANCE - SEPT 30	42,505,361.23



Sales and property tax, school raised funds

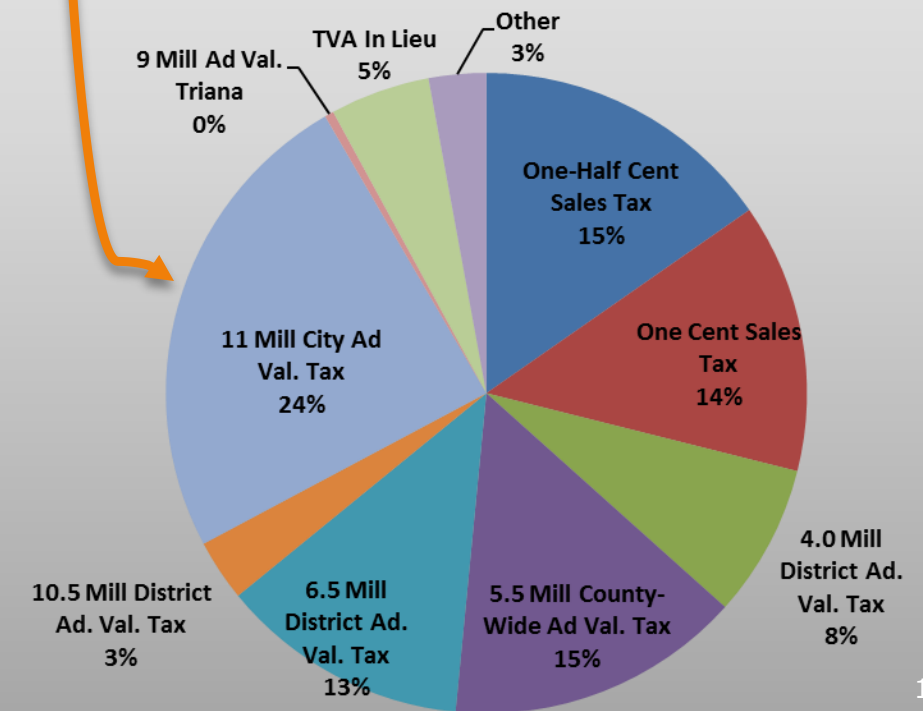
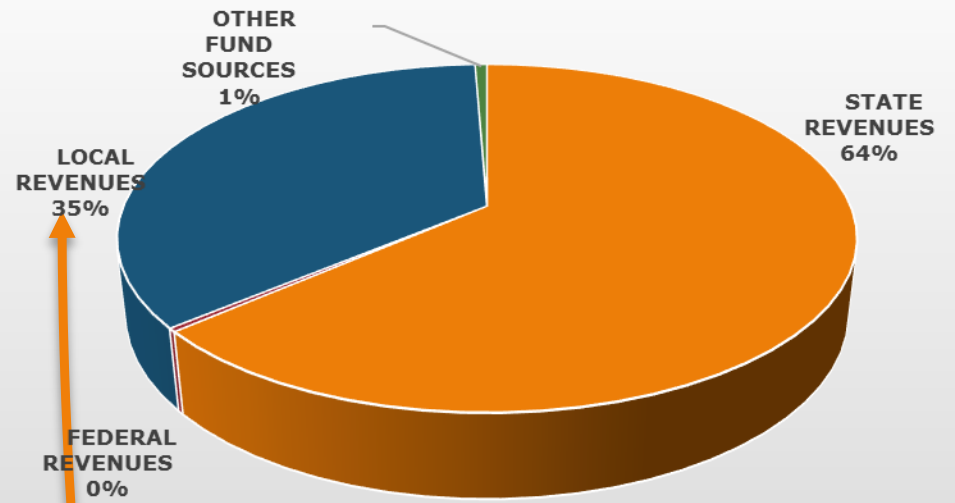
Total Budgeted Expenses

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	BEGINNING FUND BALANCE - OCT 1	41,312,719.30
	ENDING FUND BALANCE - SEPT 30	42,505,361.23



General Fund Revenues

FUND TYPES DESCRIPTION	GENERAL
REVENUES	
STATE REVENUES	58,624,131.46
FEDERAL REVENUES	300,000.00
LOCAL REVENUES	32,675,159.53
OTHER REVENUES	263,840.00
TOTAL REVENUES	91,863,130.99
EXPENDITURES:	
INSTRUCTIONAL SERVICES	54,117,646.10
INSTRUCTIONAL SUPPORT SERVICES	16,018,083.42
OPERATIONS & MAINTENANCE	8,613,370.96
AUXILIARY SERVICES	3,690,985.82
GENERAL ADMINISTRATIVE SERVICES	3,451,449.14
CAPITAL OUTLAY	0.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	1,655,216.43
TOTAL EXPENDITURES	87,546,751.87
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	307,771.73
OTHER FUND USES	4,833,544.99
TOTAL OTHER FUND SOURCES (USES)	(4,525,773.26)
EXCESS REVENUES & OTHER SOURCES	
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(209,394.14)
BEGINNING FUND BALANCE - OCT 1	12,288,607.33
ENDING FUND BALANCE - SEPT 30	12,079,213.19



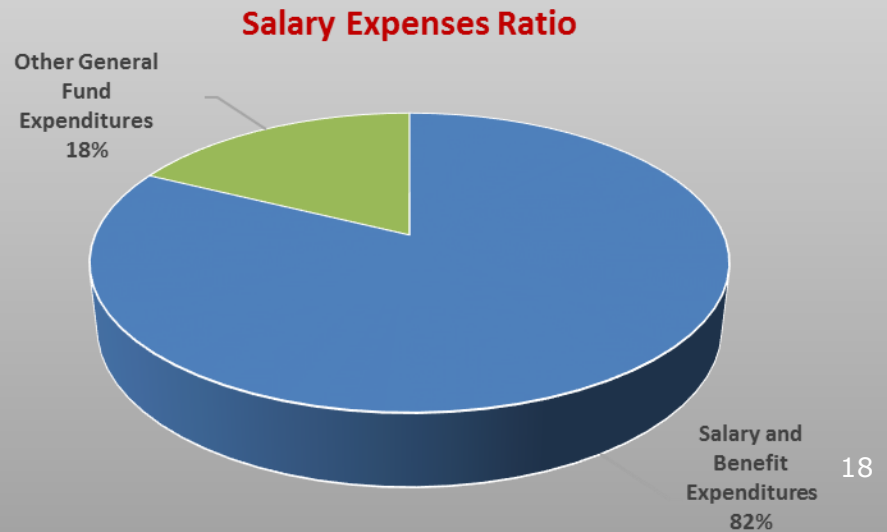
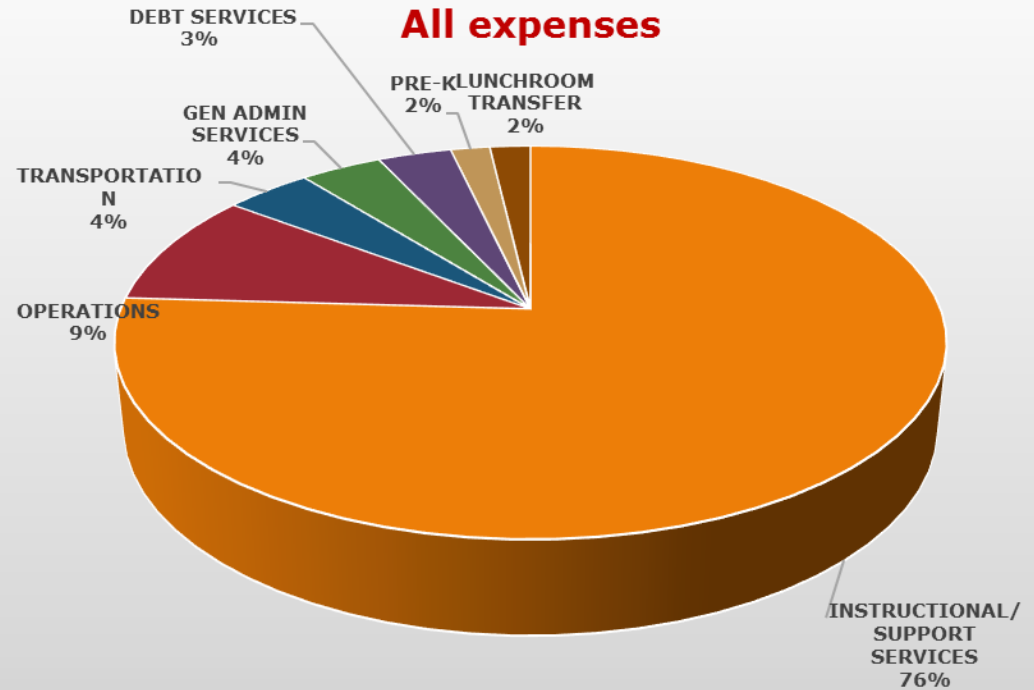
Ending Fund Balance equates to 47 Operating Days

General Fund Local Revenues

Revenue	2019 Budget Amount	% of Change
One-Half Cent Sales Tax	\$ 5,001,358.00	4%
One Cent Sales Tax	\$ 4,446,120.48	4.5%
4.0 Mill District Ad. Val. Tax	\$ 2,522,901.00	3%
5.5 Mill County-Wide Ad Val. Tax	\$ 4,869,433.00	4%
6.5 Mill District Ad. Val. Tax	\$ 4,106,957.00	3%
10.5 Mill District Ad. Val. Tax	\$ 1,013,920.00	3%
11 Mill City Ad Val. Tax	\$ 7,972,801.00	3%
9 Mill Ad Val. Triana	\$ 149,040.00	8%
TVA In Lieu	\$ 1,646,340.00	0%
Other	\$ 946,289.05	-13%
GENERAL FUND TOTAL	\$ 32,675,159.53	4.0%
*Madison City One Half Cent Sales Tax	\$ 3,338,237.00	5.5%
*Revenue is recorded in Debt Service Fund		

General Fund Expenditures

FUND TYPES	GENERAL
DESCRIPTION	
REVENUES	
STATE REVENUES	58,624,131.46
FEDERAL REVENUES	300,000.00
LOCAL REVENUES	32,675,159.53
OTHER REVENUES	263,840.00
TOTAL REVENUES	91,863,130.99
EXPENDITURES:	
INSTRUCTIONAL SERVICES	54,117,646.10
INSTRUCTIONAL SUPPORT SERVICES	16,018,083.42
OPERATIONS & MAINTENANCE	8,613,370.96
AUXILIARY SERVICES	3,690,985.82
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OTHER FUND USES	4,833,544.99
TOTAL OTHER FUND SOURCES (USES)	(4,525,773.26)
EXCESS REVENUES & OTHER SOURCES	
OVER (UNDER) EXPENDITURES & OTHER FUND USES	(209,394.14)
BEGINNING FUND BALANCE - OCT 1	12,288,607.33
ENDING FUND BALANCE - SEPT 30	12,079,213.19



A Breakdown of General Fund Expenses

Categories:	Amount	Percent of Budget
Instructional Employees	\$ 51,179,672	56%
Instructional Materials and Supplies	\$ 3,305,786	3%
Instructional Support	\$ 16,018,083	17%
Operations and Support	\$ 8,613,371	9%
Transportation	\$ 3,690,986	4%
Administration	\$ 3,451,449	4%
Debt	\$ 3,116,504	4%
Pre-K	\$ 1,655,216	2%
Lunchroom Transfer	\$ 1,349,230	1%
TOTAL EXPENSES	\$ 92,380,297	

76% spent on Instruction

Instruction

\$54,117,646

Direct Classroom Expenditures

Teacher Salaries

Teacher Aides Salaries

Major Budget Items

Salaries & Fringes

\$51,179,672

Materials & Supplies, Textbooks
and Equipment

\$1,218,655

Purchased Services

\$1,719,319

Instructional Support

\$16,018,083

- Counseling Services
- Library Services
- Technology Services
- School Administration Services
- Health Services
- Instructional Resource
- Staff Development

Major Budget Items

Salaries and Fringes	\$14,719,921
Materials & Supplies, Textbooks and Equipment	\$408,585
Purchased Services	\$889,577

Operations & Maintenance

\$8,613,371

Major Budget Items

Salaries & Fringes	\$3,328,657
Utilities	\$2,678,829
Maintenance Supplies & Equipment	\$ 645,800
Purchased Services	\$1,960,085

Transportation

\$3,690,986

69 Bus Routes

Funding-

State \$ 2,864,738

Local \$ 826,248

Major Budget Items

Salaries & Fringes \$ 2,876,796

Fuel, Equipment, Supplies and Other Services \$814,190

General Administrative

\$3,451,449

- Board of Education Training
- Superintendent & Administrative Staff
- Business/Finance
- Personnel Department
- Purchased Services
(Legal, Insurance, Auditing)

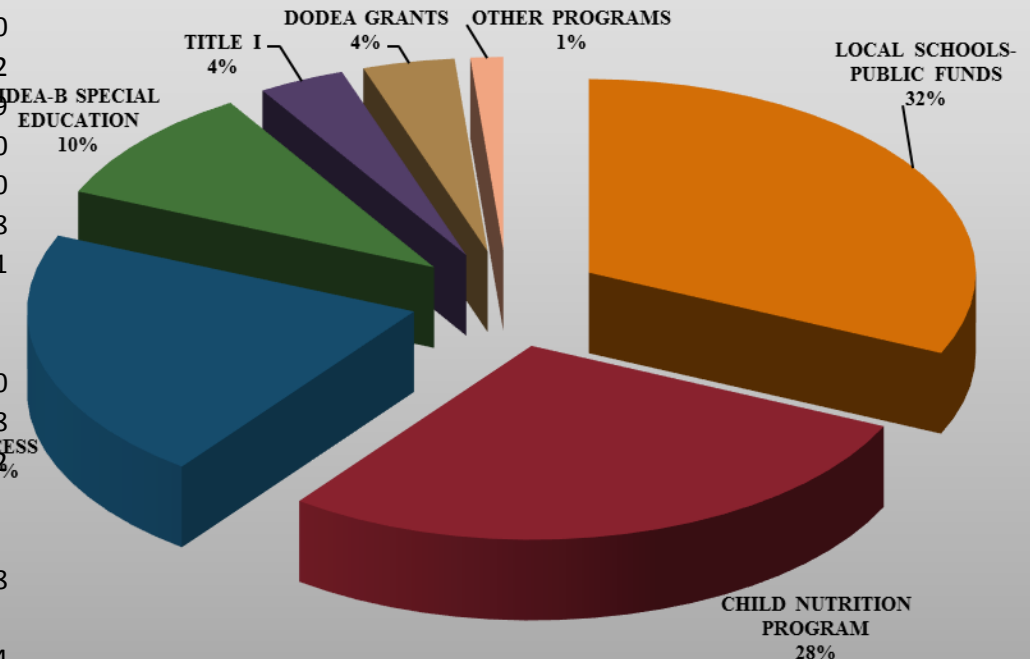
Other Programs

\$6,488,761

Special Revenue Budget

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. Listed below are the primary programs for FY 2019.

FUND TYPES DESCRIPTION	SPECIAL REVENUE
REVENUES	
STATE REVENUES	4,500,000.00
FEDERAL REVENUES	5,662,301.22
LOCAL REVENUES	8,312,728.35
OTHER REVENUES	109,850.00
TOTAL REVENUES	18,584,879.57
EXPENDITURES:	
INSTRUCTIONAL SERVICES	8,240,250.00
INSTRUCTIONAL SUPPORT SERVICES	3,809,852.02
OPERATIONS & MAINTENANCE	707,175.00
AUXILIARY SERVICES	5,769,863.62
GENERAL ADMINISTRATIVE SERVICES	51,964.69
CAPITAL OUTLAY	0.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	1,215,331.08
TOTAL EXPENDITURES	19,794,436.41
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	3,559,264.40
OTHER FUND USES	1,665,291.18
TOTAL OTHER FUND SOURCES (USES)	1,893,973.22
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	684,416.38
BEGINNING FUND BALANCE - OCT 1	6,780,759.34
ENDING FUND BALANCE - SEPT 30	7,465,175.72



ACCESS

Revenues

\$4,500,000.00

Expenditures

Salaries and Fringes

\$1,584,685

ACCESS Teacher Pay

\$2,937,900

Software, Materials, Travel

\$ 168,455

IDEA-B – Special Education

\$ 1,931,861

Salaries and Fringes

\$ 1,931,861

Staff Summary

18.00 Teacher Units

2 Pre-School Teacher Aides

3 Speech Pathologists

13 Mini Bus Aides

Child Nutrition Program

\$5,684,338

- Revenue

◦ USDA	\$ 1,622,017
◦ Sales and Commissions	\$ 2,592,100
◦ Transfers from General Fund	\$ 1,349,230
◦ Other	\$ 120,991

Child Nutrition Program

• Expenditures	\$5,625,629
◦ Labor	\$2,405,938
◦ Food	\$2,166,500
◦ Operations & Maintenance	\$ 408,915
◦ Indirect Cost	\$ 276,816
◦ Other	\$ 367,460

Title I

\$ 716,635

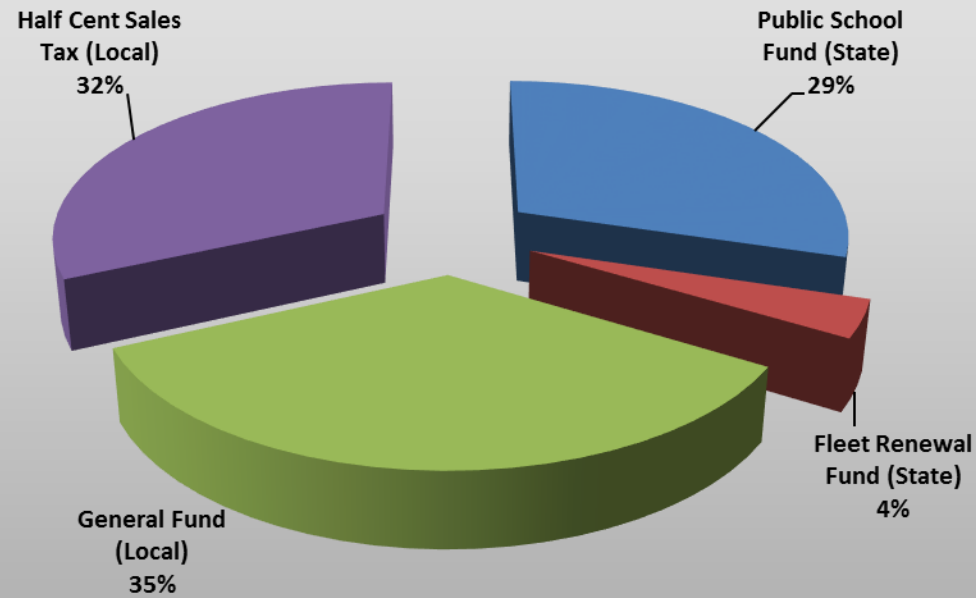
- Personnel
 - Adm. Unit .15
 - Teacher Units 2.20
 - Support Units 2.20

- Salaries/fringes(Includes Tutors) \$ 571,048
- Instructional Materials \$ 145,587

Debt Service Fund

FUND TYPES DESCRIPTION	DEBT SERVICE
REVENUES	
STATE REVENUES	2,817,781.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	3,344,237.33
OTHER REVENUES	0.00
TOTAL REVENUES	6,162,018.33
EXPENDITURES:	
INSTRUCTIONAL SERVICES	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00
OPERATIONS & MAINTENANCE	0.00
AUXILIARY SERVICES	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00
CAPITAL OUTLAY	0.00
DEBT SERVICES	8,970,527.91
OTHER EXPENDITURES	0.00
TOTAL EXPENDITURES	8,970,527.91
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	6,152,746.91
OTHER FUND USES	2,693,666.48
TOTAL OTHER FUND SOURCES (USES)	3,459,080.43
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	650,570.85
BEGINNING FUND BALANCE - OCT 1	19,296,012.09
ENDING FUND BALANCE - SEPT 30	19,946,582.94

This fund reflects the annual debt payment (principal and interest) of the Madison City Board of Education on its outstanding debt as of October 1, 2018.

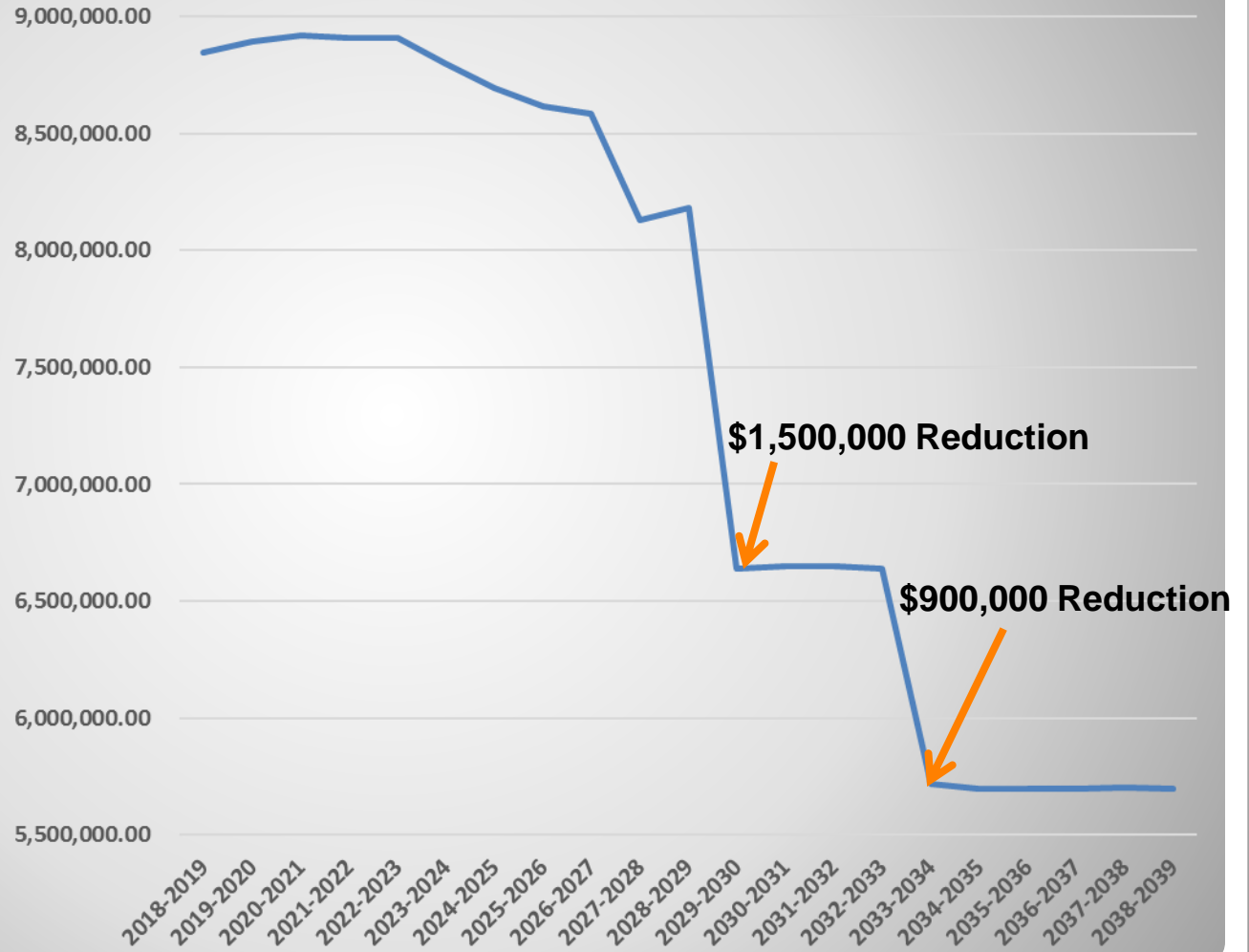


Madison City Schools Total Debt is \$156,260,416

Debt Service Fund

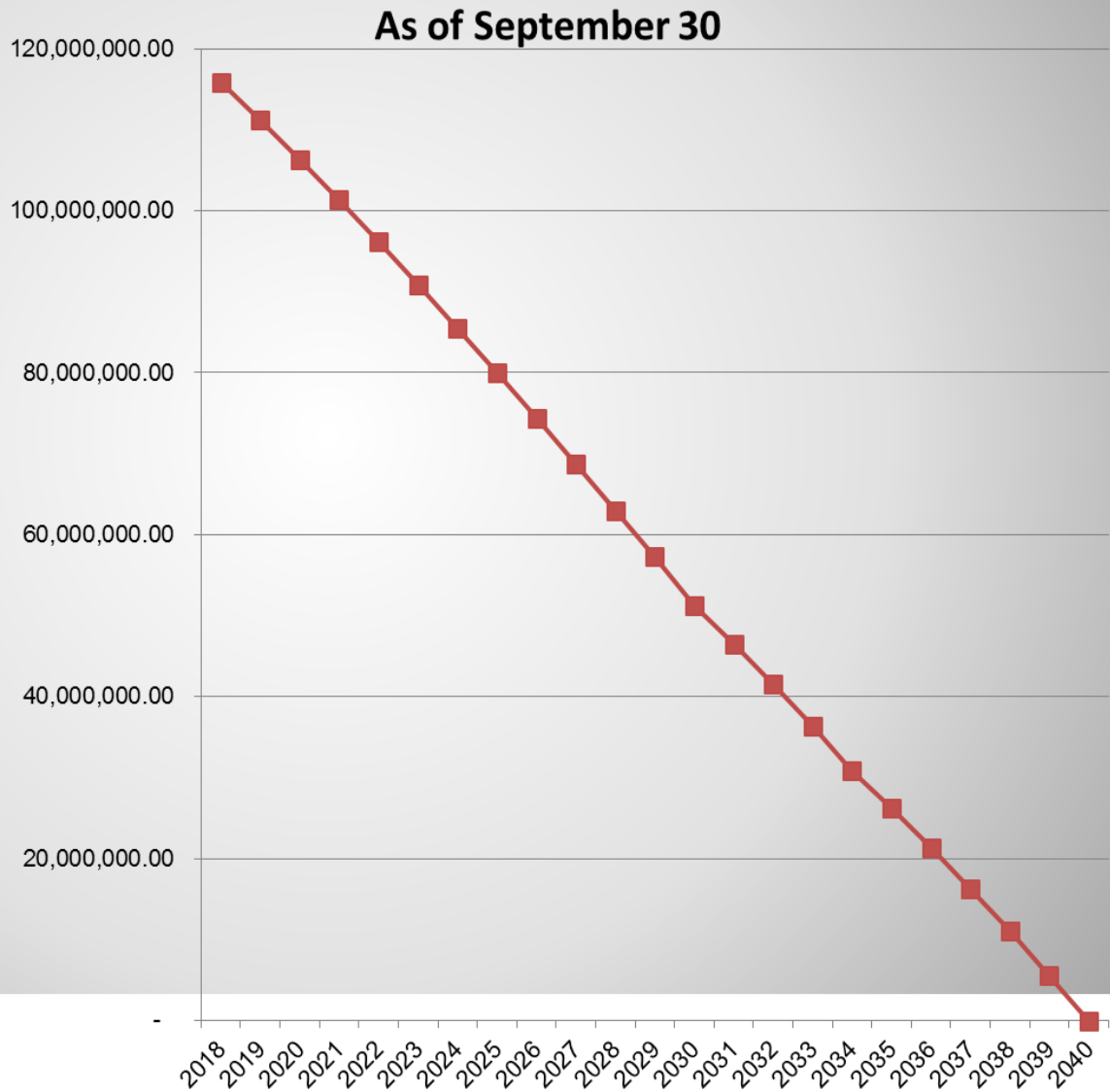
Annual Debt Payment Over Time

Fiscal Year	Total
2018-2019	8,846,527.91
2019-2020	8,892,896.04
2020-2021	8,917,143.78
2021-2022	8,906,547.90
2022-2023	8,908,042.54
2023-2024	8,796,671.76
2024-2025	8,694,913.50
2025-2026	8,616,882.38
2026-2027	8,585,771.31
2027-2028	8,130,570.33
2028-2029	8,181,708.23
2029-2030	6,638,052.17
2030-2031	6,649,217.64
2031-2032	6,648,916.75
2032-2033	6,639,535.76
2033-2034	5,716,020.00
2034-2035	5,697,963.75
2035-2036	5,698,570.00
2036-2037	5,697,810.00
2037-2038	5,700,398.75
2038-2039	5,696,255.00
TOTAL	156,260,415.50



Debt Service Fund-Declining Principal Balance

Fiscal Year	Principal Balance
2019	111,153,824.28
2020	106,329,570.00
2021	101,325,080.42
2022	96,168,309.67
2023	90,885,947.65
2024	85,442,856.33
2025	79,950,084.42
2026	74,399,759.69
2027	68,760,937.48
2028	62,975,981.84
2029	57,267,543.30
2030	51,233,523.07
2031	46,492,826.20
2032	41,516,539.10
2033	36,316,890.16
2034	30,905,000.00
2035	26,185,000.00
2036	21,300,000.00
2037	16,245,000.00
2038	11,015,000.00
2039	5,600,000.00
2040	-



Capital Projects Budget

FUND TYPES DESCRIPTION	CAPITAL PROJECTS
REVENUES	
STATE REVENUES	390,995.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	0.00
OTHER REVENUES	0.00
TOTAL REVENUES	390,995.00
EXPENDITURES:	
INSTRUCTIONAL SERVICES	0.00
INSTRUCTIONAL SUPPORT SERVICES	0.00
OPERATIONS & MAINTENANCE	0.00
AUXILIARY SERVICES	0.00
GENERAL ADMINISTRATIVE SERVICES	0.00
CAPITAL OUTLAY	0.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	0.00
TOTAL EXPENDITURES	0.00
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	0.00
OTHER FUND USES	342,576.66
TOTAL OTHER FUND SOURCES (USES)	(342,576.66)
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	48,418.34
BEGINNING FUND BALANCE - OCT 1	2,097,707.54
ENDING FUND BALANCE - SEPT 30	2,146,125.88

This fund is used to acquire or construct major capital needs such as facilities and renovations on existing buildings.

No budgeted expenses until Capital Planning Committee makes recommendations

Expendable Trust/Fiduciary

This fund is used to account for assets held by the school system in a trustee capacity for private organizations. This fund is made up of Local School Non-Public accounts. Listed below are the budgeted expenditures for each school.

FUND TYPES DESCRIPTION -----	FIDUCIARY EXPENDABLE TRUST -----
REVENUES	
STATE REVENUES	0.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	2,011,675.00
OTHER REVENUES	0.00
TOTAL REVENUES	2,011,675.00
EXPENDITURES:	
INSTRUCTIONAL SERVICES	664,565.00
INSTRUCTIONAL SUPPORT SERVICES	911,740.00
OPERATIONS & MAINTENANCE	28,300.00
AUXILIARY SERVICES	82,307.50
GENERAL ADMINISTRATIVE SERVICES	0.00
CAPITAL OUTLAY	0.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	129,200.00
TOTAL EXPENDITURES	1,816,112.50
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	68,000.00
OTHER FUND USES	244,932.00
TOTAL OTHER FUND SOURCES (USES)	(176,932.00)
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	18,630.50
BEGINNING FUND BALANCE - OCT 1	849,633.00
ENDING FUND BALANCE - SEPT 30	868,263.50

Bob Jones High School	896,408
James Clemens High School	1,045,462
Liberty Middle School	117,575
Discovery Middle School	1,600
Total	2,061,045



**FY 2019 Proposed Budget
1st Public Hearing
August 9, 2018**

Questions?
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