



FY 2020 1st Budget Hearing

Purpose Statement

The purpose of Gulf Shores City Schools is to provide engaging learning environments, rigorous academics, and to incorporate the unique resources of our community to empower all students to achieve success.

Core Values

We believe in:

- 1. Promoting rigorous, comprehensive, and relevant curriculum that prepares students to become productive citizens.*
- 2. Developing self-reliance by incorporating the student's physical, mental, emotional and social well-being into the teaching/learning environment.*
- 3. Fostering inclusive, engaging members of society, and encouraging critical and creative thinking.*
- 4. Recruiting and emboldening the best and the brightest faculty and staff and rewarding innovation and collaboration.*
- 5. Instilling a sense of pride in our schools by engaging the Gulf Shores community in the education experience.*



Public Hearing

- Each Board Shall-
 - Hold at least two open public hearings
 - Hearing held during scheduled meeting
 - Publicize date/time
 - Provide question/response form
 - Provide proposed budget on SDE forms

Average Daily Membership vs Enrollment

School	ADM	Enrollment	Difference
GSE	766.00	823.00	57.00
GSM	398.00	511.00	113.00
GSH	783.20	833.00	49.80
Total	1,947.20	2,167.00	219.80

Project at a minimum of \$488,000 in current unit money. Current unit money is funded based on growth.

**Not reflected in budget (normally receive in December or January)*

- Enrollment as of 8-13-19

- ADM (Average Daily Membership) – represents the total average daily enrollment for your system during the first 20 school days after labor day.

*Prek is not included in count (61 students)

PERSONNEL INFORMATION

Type	State Earned	Other State	Federal	Local	Total
Teachers	111.38	6.08	2.76	8.18	128.40
Librarians	3.00	0	0	0	3.00
Counselors	4.50	0	0	0.50	5.00
Administrators	6.25	0.65	1.94	5.76	14.60
Certified Support	0	3.00	0	0	3.00
Non. Certified Support	4.00	39.99	19.00	5.36	64.35
Total	125.13	49.72	23.70	19.80	218.35

Average Teaching Experience- 10.68 years
Employees with Advance Degrees- 64%

Staffing by Location

	GSE	GSM	GSH
Teachers	55.00	24.00	49.40
Librarians	1.00	1.00	1.00
Counselors	2.00	1.00	2.00
Administrators	2.00	2.00	3.00
Certified Support	1.00	1.00	1.00
Non-Certified Support	18.00	11.00	18.00
Total	79.00	40.00	74.40

Classroom Size Reductions

Teachers	GSE	GSM	GSH	Total
Funded by state	47.79	19.96	43.63	111.38
Actual	52.00	24.00	49.40	125.40
Difference	<4.21>	<4.04>	<5.77>	<14.02>

Fund Source	GSE	GSM	GSH	Total
Overage	<4.21>	<4.04>	<5.77>	<14.02>
Other State	1.71	1.00	0.37	4.08
Federal	1.00	1.00	0.76	1.76
Local	1.50	2.04	4.64	8.18

FY 2020 BUDGET SUMMARY

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	7,323,144.00	0.00	0.00	493,157.00	0.00	7,816,301.00
FEDERAL REVENUES	0.00	1,494,901.59	0.00	0.00	0.00	1,494,901.59
LOCAL REVENUES	11,676,935.00	1,014,822.00	0.00	323,088.00	181,767.00	13,196,612.00
OTHER REVENUES	119,600.00	28,650.00	0.00	0.00	0.00	148,250.00
TOTAL REVENUES	19,119,679.00	2,538,373.59	0.00	816,245.00	181,767.00	22,656,064.59
EXPENDITURES:						
INSTRUCTIONAL SERVICES	10,550,283.71	1,024,417.28	0.00	50,000.00	31,230.00	11,655,930.99
INSTRUCTIONAL SUPPORT SERVICES	3,067,886.08	212,563.52	0.00	0.00	78,674.00	3,359,123.60
OPERATIONS & MAINTENANCE	1,679,692.25	27,641.00	0.00	330,000.00	89.00	2,037,422.25
AUXILIARY SERVICES	591,559.00	1,088,411.57	0.00	0.00	1,057.00	1,681,027.57
GENERAL ADMINISTRATIVE SERVICES	1,055,528.00	139,094.35	0.00	150,000.00	0.00	1,344,622.35
CAPITAL OUTLAY	0.00	0.00	0.00	80,000.00	0.00	80,000.00
DEBT SERVICES	0.00	1,043.00	0.00	50,000.00	0.00	51,043.00
OTHER EXPENDITURES	532,355.00	231,285.94	0.00	0.00	29,605.00	793,245.94
TOTAL EXPENDITURES	17,477,304.04	2,724,456.66	0.00	660,000.00	140,655.00	21,002,415.70
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	121,601.92	272,832.70	0.00	0.00	0.00	394,434.62
OTHER FUND USES	260,900.96	600.00	0.00	0.00	0.00	261,500.96
TOTAL OTHER FUND SOURCES (USES)	(139,299.04)	272,232.70	0.00	0.00	0.00	132,933.66
EXCESS REVENUES & OTHER SOURCES						
OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,503,075.92	86,149.63	0.00	156,245.00	41,112.00	1,786,582.55
BEGINNING FUND BALANCE - OCT 1	0.00	0.00	0.00	0.00	0.00	0.00
ENDING FUND BALANCE - OCT 31	1,503,075.92	86,149.63	0.00	156,245.00	41,112.00	1,786,582.55

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.

Revenue Sources

STATE REVENUES- Foundation, Nurse, Technology Coordinator, Career Tech O-M, Transportation, AT Risk, Preschool, OSR PreK, Capital Outlay, Fleet Renewal

FEDERAL REVENUES- IDEA, Preschool, Title I, Title II, Title IV, 21st Century Grant, Child Nutrition, JROTC

LOCAL REVENUES- Ad Val Tax, Sales Tax, Business Priv Tax, Alcohol Tax, Helping School Tax, Manufactured Homes tax, City Council Appropriations, Tuition

OTHER REVENUES- Medicaid Reimbursement, Indirect Cost

EXPENDITURES BY FUNCTION

Instructional Services

Instructional activities dealing directly with the interaction between teachers and students. Teaching may be provided for pupils in a school classroom, in another location such as a home or hospital and in other learning situations such as those involving co-curricular activities (Co-curricular includes such activities as field trips, athletics, band and school clubs.)

Instructional Support Services

Those services or activities providing supervision and/or technical and logistical support to facilitate and enhance instruction. Such services will include student support, instructional staff support, educational media and local school administration.

Operation & Maintenance Services

Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, building and equipment in effective working condition and good state of repair.

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 service operations.

EXPENDITURES BY FUNCTION

General Administrative Services

Activities concerned with establishing and administering policy for operating the school system.

Capital Outlay - Real Property

Activities concerned with acquiring land and buildings, land and building improvements, building additions, and construction and architecture and engineering services.

Debt Services - Long Term

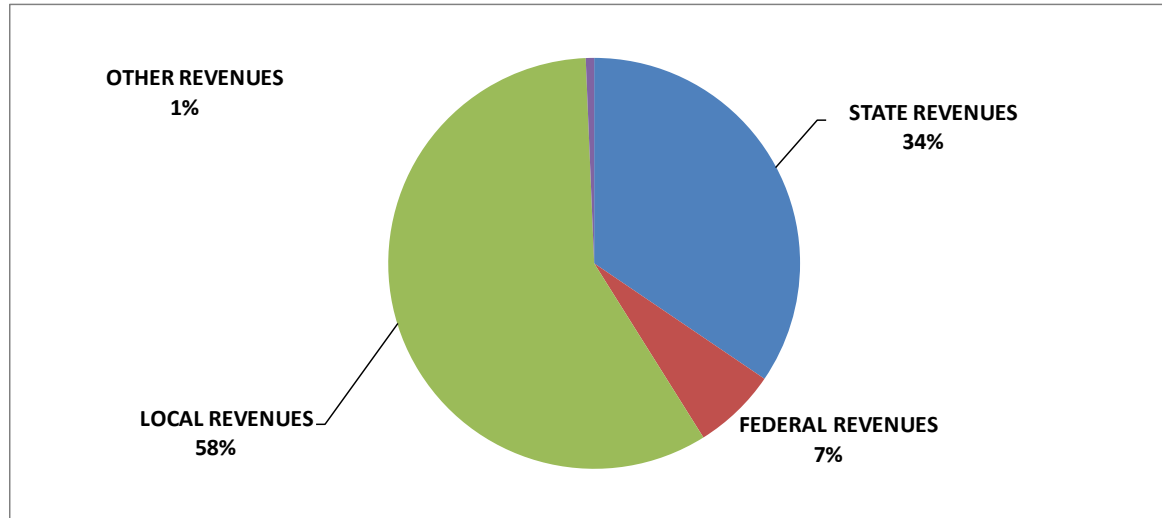
Activities involved in servicing the long term debt(s) of the school system. These include payments of principal and interest on bond and warrant obligations, payments of principal and interest on lease-purchase agreements and payments of other related debt service charges incurred such as handling charges from lending institutions.

Other Expenditures

Activities involving the operations of programs other than those normally considered "day school". These include activities dealing with Adult/Continuing education programs, nonpublic school programs and services, and community services.

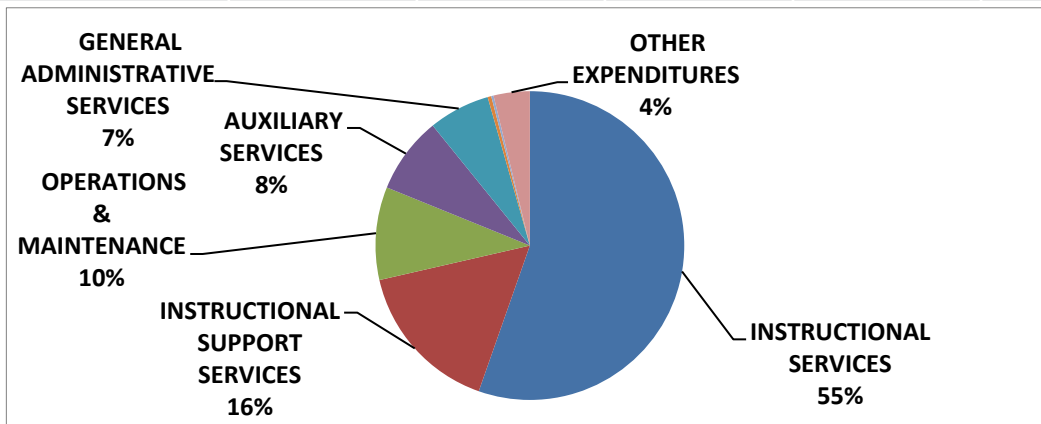
FY 2020 Total Budgeted Revenues

FUND TYPES		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	TRUST	(Memo Only)
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REVENUES						
STATE REVENUES	7,323,144.00	0.00	0.00	493,157.00	0.00	7,816,301.00
FEDERAL REVENUES	0.00	1,494,901.59	0.00	0.00	0.00	1,494,901.59
LOCAL REVENUES	11,676,935.00	1,014,822.00	0.00	323,088.00	181,767.00	13,196,612.00
OTHER REVENUES	119,600.00	28,650.00	0.00	0.00	0.00	148,250.00
TOTAL REVENUES	19,119,679.00	2,538,373.59	0.00	816,245.00	181,767.00	22,656,064.59



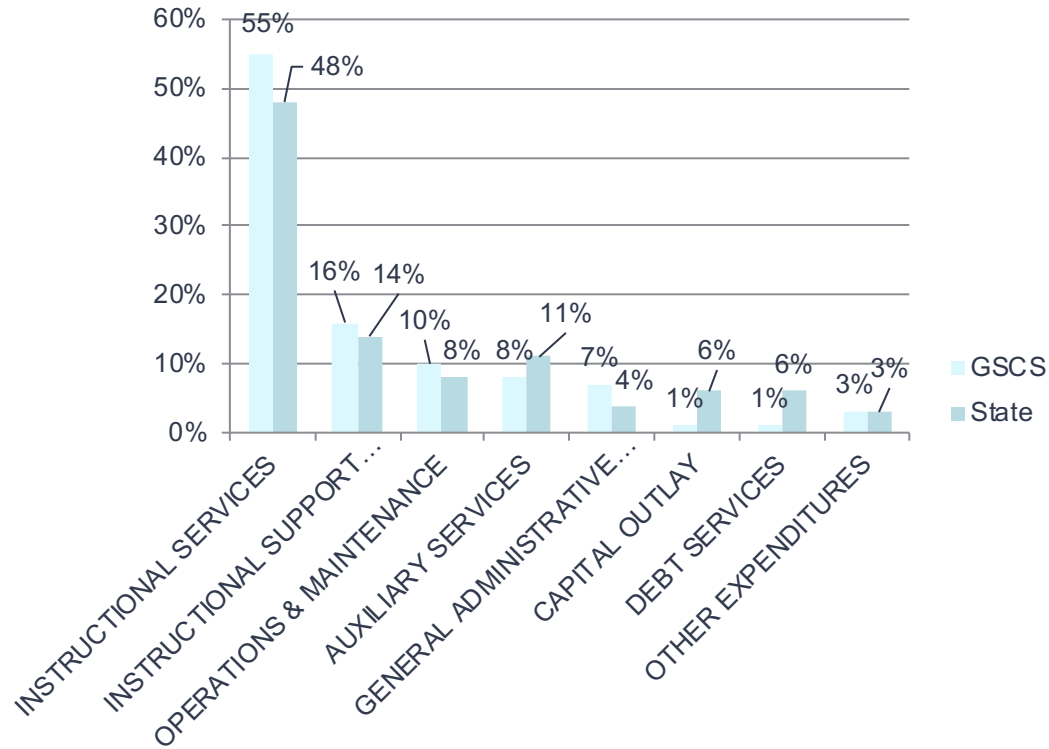
FY 2020 Total of Budgeted Expenditures

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
EXPENDITURES:						
INSTRUCTIONAL SERVICES	10,550,283.71	1,024,417.28	0.00	50,000.00	31,230.00	11,655,930.99
INSTRUCTIONAL SUPPORT SERVICES	3,067,886.08	212,563.52	0.00	0.00	78,674.00	3,359,123.60
OPERATIONS & MAINTENANCE	1,679,692.25	27,641.00	0.00	330,000.00	89.00	2,037,422.25
AUXILIARY SERVICES	591,559.00	1,088,411.57	0.00	0.00	1,057.00	1,681,027.57
GENERAL ADMINISTRATIVE SERVICES	1,055,528.00	139,094.35	0.00	150,000.00	0.00	1,344,622.35
CAPITAL OUTLAY	0.00	0.00	0.00	80,000.00	0.00	80,000.00
DEBT SERVICES	0.00	1,043.00	0.00	50,000.00	0.00	51,043.00
OTHER EXPENDITURES	532,355.00	231,285.94	0.00	0.00	29,605.00	793,245.94
TOTAL EXPENDITURES	17,477,304.04	2,724,456.66	0.00	660,000.00	140,655.00	21,002,415.70

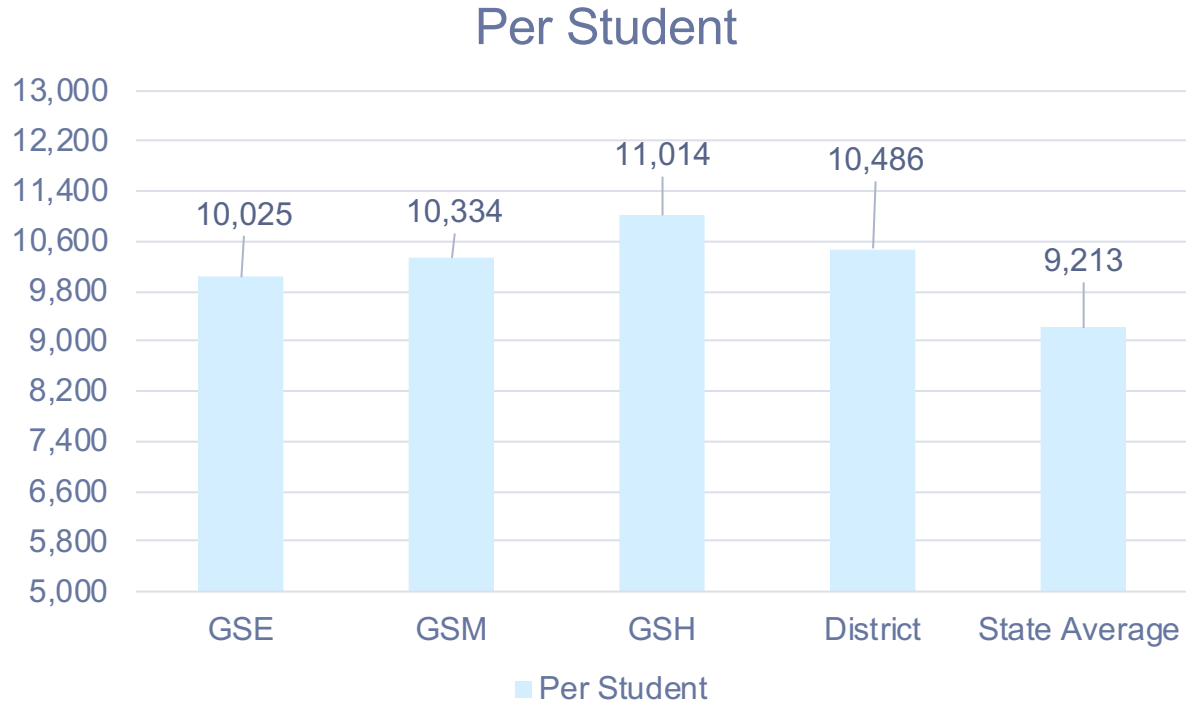


Salaries & benefits represent \$16,163,152 of budget (77%)

Budgeted Expenditures vs State Averages



Per Pupil Expenditure by School



Disclaimer:

1. The state average is based on FY2018 actual data.
2. Numbers could be skewed based on startup cost in first year.

Instructional Services and Instructional Support

Expense Category	FY 2020 Budget	% of Budget
Salaries & Benefits	\$13,402,702	89.26%
Purchased Services*	730,919	4.87%
Materials and Supplies	847,094	5.64%
Registration fees and dues	34,339	0.23%
Total	\$15,015,054	

* Purchased Services consist of several categories: professional development, professional services, rental equipment (copiers), printing and postage, insurance, other purchased services (testing, SPED contracts, etc...)

Operations and Maintenance

Expense Category	FY 2020 Budget	% of Budget
Salaries & Benefits	\$367,961	18.06%
Purchased Services*	1,395,341	68.49%
Materials and Supplies	104,120	5.11%
Capitalized Equipment	50,000	2.45%
Bldg and Land Improvements	120,000	5.89%
Total	\$2,037,422	

* Purchased Services consist of several categories: repair and maintenance, custodian services, garbage services, phones, utilities, building insurance

Auxiliary Services (bus drivers, CNP)

Expense Category	FY 2020 Budget	% of Budget
Salaries & Benefits	\$965,092	57.41%
Purchased Services*	91,653	5.45%
Materials and Supplies*	522,920	31.11%
Registration fees and dues	5,580	0.33%
Indirect cost	95,782	5.70%
Total	\$1,681,027	

* Purchased Services consist of several categories: drug testing, CNP software, repair and maintenance, transportation phones, travel, transportation insurance.

* Materials and supplies- fuel, tires, purchased food, non-capitalized equipment

General Administrative Services

Expense Category	FY 2020 Budget	% of Budget
Salaries & Benefits	\$901,753	67.06%
Purchased Services*	219,550	16.33%
Supplies and non-capital equipment	171,400	12.75%
Registration fees and dues	26,100	1.94%
Indirect cost	25,819	1.92%
Total	\$1,344,622	

* Purchased Services consist of several categories: auditing, legal fees, accounting and payroll software, advertising, travel, IT Services

Other Expenditures

Expense Category	FY 2020 Budget	% of Budget
Salaries & Benefits (prek and extended day)	\$526,005	66.31%
Purchased Services*	144,752	18.25%
Materials and supplies	107,735	13.58%
Registration fees and dues	14,754	1.86%
Total	\$793,245	

* Purchased Services consist of several categories: prek travel, 21st century purchased service

General Fund Analysis

FUND TYPES	
DESCRIPTION	GENERAL
-----	-----
REVENUES	
STATE REVENUES	7,323,144.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	11,676,935.00
OTHER REVENUES	119,600.00
TOTAL REVENUES	19,119,679.00
EXPENDITURES:	
INSTRUCTIONAL SERVICES	10,550,283.71
INSTRUCTIONAL SUPPORT SERVICES	3,067,886.08
OPERATIONS & MAINTENANCE	1,679,692.25
AUXILIARY SERVICES	591,559.00
GENERAL ADMINISTRATIVE SERVICES	1,055,528.00
CAPITAL OUTLAY	0.00
DEBT SERVICES	0.00
OTHER EXPENDITURES	532,355.00
TOTAL EXPENDITURES	17,477,304.04
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	121,601.92
OTHER FUND USES	260,900.96
TOTAL OTHER FUND SOURCES (USES)	(139,299.04)
EXCESS REVENUES & OTHER SOURCES	
OVER (UNDER) EXPENDITURES & OTHER FUND USES	1,503,075.92
BEGINNING FUND BALANCE - OCT 1	0.00
ENDING FUND BALANCE - OCT 31	1,503,075.92

Local Tax Revenues

Local Revenue	Proposed 2020
Ad Valorem Taxes (includes probate)	\$2,514,296
Business Privilege Tax	73,920
County Sales Tax	4,945,852
GS District Tax	2,058,649
Other County Tax	19,219
City Appropriation	2,000,000
Total Local Revenue	\$11,611,936
Less State Required 10 Mill Match	<6,180,104>
Local Use	\$5,431,832

10 Mill Match Calculation

A. LOCAL FUNDS EQUIVALENT TO 10 MILLS

Act 95-314, Section 16-13-231 of Code of Alabama requires that local support for schools must be funded at an amount equivalent to 10 mills of ad valorem tax. In order to review the condition of local funding, the following outline should be used.

Data from 2017-2018 General Purpose Financial Statement must be used in completing this section.

1. Amount of Regular District Ad Valorem Tax (code 6210)	\$	1,854,031.20
2. Number of Mills of Regular District Ad Valorem Tax		3.00
3. Value of 1 Mill (Divide Item 1 by item 2)	\$	618,010.40
4. Value of 10 Mills (Item 3 times 10)	\$	6,180,104.00

Similar sized districts	10 Mill Match
Jasper City	\$1,851,210
Sylacauga City	\$1,322,150
Saraland City	\$1,531,170
Pike Road City	\$1,452,190
Ozark City	\$1,015,140

Local Tax Revenue Mills

Tax	Mills	Budgeted Amount
Countywide Ad Val*	4 Mills	\$1,117,465
Special Countywide Ad Val*	5 Mills	1,396,831
District Ad Val ^	4 Mills	2,058,649
Total Mills	13 Mills	\$4,572,945

* Received the county abstracts for tax year 2019. Reduced the taxes due by 5% (conservative) and multiplied the taxes due by 6.16%(share based on ADM).

^ Pulled the county abstract taxes due for City of Gulf Shores. Divided by the total number of mills (5) and multiplied the value per 1 mill by 3 (school system's per mill share). Reduced that calculation by 5% to remain conservative.

Sales Tax Revenue

Tax	Rate	Budget Amount
Sales Tax Revenue*	2.0 cents	\$4,945,851

Foundation Report from State

Foundation Program	Amount
Salaries and Fringe Benefits	\$9,640,780
Other Current Expense (\$19,005/unit)	2,373,344
Student Materials (\$600/unit)	74,928
Technology (\$350/unit)	43,709
Library Enhancement (\$157.73/unit)	19,696
Professional Development (\$100/unit)	12,488
Textbooks (\$75/ADM)	146,040
Total Foundation	\$12,310,985
10 Mill Match	<6,180,104>
Total state funded foundation	\$6,130,881

State Revenues

Foundation Program	Amount
Foundation	\$6,130,881
School Nurse Program	130,073
Technology Coordinator	61,800
Career Tech O-M	25,792
Transportation	566,374
Fleet Renewal	99,912
At-Risk	33,000
PreSchool	15,224
OSR	360,000
Capital Purchase	393,245
Total state revenues	\$7,816,301

How is Local Revenue being Spent??

Expense Category	Amount
Salaries and Benefits	\$2,222,190
Purchased Services*	1,767,057
Non-cap Equip and Supplies	110,600
Dues and Registration	24,700
CNP Support	60,000
Total	\$4,184,547

* Purchased Services consist of several categories: audit services, legal fees, IT software, repair and maintenance, custodian services, utilities, phones, travel, technology services

Special Revenue Fund Budget

FUND TYPES	SPECIAL
DESCRIPTION	REVENUE
-----	-----
REVENUES	
STATE REVENUES	0.00
FEDERAL REVENUES	1,494,901.59
LOCAL REVENUES	1,014,822.00
OTHER REVENUES	28,650.00
TOTAL REVENUES	2,538,373.59
EXPENDITURES:	
INSTRUCTIONAL SERVICES	1,024,417.28
INSTRUCTIONAL SUPPORT SERVICES	212,563.52
OPERATIONS & MAINTENANCE	27,641.00
AUXILIARY SERVICES	1,088,411.57
GENERAL ADMINISTRATIVE SERVICES	139,094.35
CAPITAL OUTLAY	0.00
DEBT SERVICES	1,043.00
OTHER EXPENDITURES	231,285.94
TOTAL EXPENDITURES	2,724,456.66
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	272,832.70
OTHER FUND USES	600.00
TOTAL OTHER FUND SOURCES (USES)	272,232.70
EXCESS REVENUES & OTHER SOURCES	
OVER (UNDER) EXPENDITURES & OTHER FUND USES	86,149.63
BEGINNING FUND BALANCE - OCT 1	0.00
ENDING FUND BALANCE - OCT 31	86,149.63

Special Revenue Funding Descriptions

- Title I, Part A- provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards.
- Title II, Part A- The purpose of this part is to provide grants to State educational agencies, local educational agencies, State agencies for higher education, and eligible partnerships in order to —
 - (1) increase student academic achievement through strategies such as improving teacher and principal quality and increasing the number of highly qualified teachers in the classroom and highly qualified principals and assistant principals in schools; and
 - (2) hold local educational agencies and schools accountable for improvements in student academic achievement.
- Title IV- The SSAE program is intended to improve students' academic achievement by increasing the capacity of State educational agencies (SEAs), local educational agencies (LEAs), and local communities to provide all students with access to a well-rounded education; improve school conditions for student learning; and improve the use of technology to improve the academic achievement and digital literacy of all students.
- IDEA Part B- The purpose is to assist States, outlying areas, freely associated States, and the Secretary of the Interior to provide special education and related services to children with disabilities, including that children with disabilities have access to a free appropriate public education (FAPE).

Special Revenue Fund Revenue

Special Revenue Fund	Amount
IDEA-Part B	\$406,626
Preschool	4,333
Title I, Part A	340,616
Title II, Training	58,252
Title IV	26,405
21 st Century	150,000
Child Nutrition Program	1,073,251
JROTC	65,920
Other Federal Revenue	685,803
Total Special Revenue	\$2,811,206

Capital Fund Budget

FUND TYPES	CAPITAL
DESCRIPTION	PROJECTS
-----	-----
REVENUES	
STATE REVENUES	493,157.00
FEDERAL REVENUES	0.00
LOCAL REVENUES	323,088.00
OTHER REVENUES	0.00
TOTAL REVENUES	816,245.00
EXPENDITURES:	
INSTRUCTIONAL SERVICES	50,000.00
INSTRUCTIONAL SUPPORT SERVICES	0.00
OPERATIONS & MAINTENANCE	330,000.00
AUXILIARY SERVICES	0.00
GENERAL ADMINISTRATIVE SERVICES	150,000.00
CAPITAL OUTLAY	80,000.00
DEBT SERVICES	50,000.00
OTHER EXPENDITURES	0.00
TOTAL EXPENDITURES	660,000.00
OTHER FUND SOURCES (USES):	
OTHER FUND SOURCES	0.00
OTHER FUND USES	0.00
TOTAL OTHER FUND SOURCES (USES)	0.00
EXCESS REVENUES & OTHER SOURCES	
OVER (UNDER) EXPENDITURES & OTHER FUND USES	156,245.00
BEGINNING FUND BALANCE - OCT 1	0.00
ENDING FUND BALANCE - OCT 31	156,245.00

Capital Fund Revenue

Funding Source	FY 2020 Budget
State Capital Purchase	\$323,088
Local Match (0.636309 Mills)	\$393,245
Total Capital Revenues	\$716,333

Capital Fund Expenditures

Capital Exp	Amount
Building Insurance	\$100,000
Computers	200,000
Non-Capital Equipment	60,000
Capital Equipment	130,000
Building Improvement	90,000
Land Improvements	30,000
Debt Service (bus financing)	50,000
Total Capital Revenue	\$660,000

Responses to Proposed Annual Budget

- Questions?
- Public response form available
- Submit to the Board Office with attention to Chad Green, Chief School Financial Officer.
- Provide your name, address and phone number
- Please sign the form
- cgreen@gsboe.org

/// MAKE WAVES!