

PROPOSED BUDGET FOR FY 2024

PUBLIC HEARING DOCUMENTS



“We are Satsuma! Excellence Today. Leaders Tomorrow.”

INDEX OF PUBLIC HEARING DOCUMENTS FY 2024 PROPOSED BUDGET

- Pg. 1 Cover Page
- Pg. 2-8 Preface and Introduction
- Pg. 9 Combined Budget (B-I)
- Pg. 10-15 System-Wide Budget (P-I)
- Pg. 16-27 Cost Center Budgets (P-II)
- Pg. 28-31 Supplemental Reports
- Pg. 32 LEA Allocation by Units
- Pg. 33-39 School Budget by Funding Source
- Pg. 40 Budget Response Form

PREFACE

This document is presented to aid in the communication of financial information to the general public and to solicit input into the budgeting process for public education in the Satsuma City School System. The attached Proposed Annual Budget is developed for a fiscal year beginning October 1st and ending September 30th and includes funds received and generated from State, Federal, Local, Other, and Other Financing Sources. All budget reports are prepared in accordance with general accepted accounting principles and comply with reporting requirements outlined in the Financial Planning, Budgeting And Reporting System For Alabama Public Schools.

The budgeting process is designed to develop for the school system a tool in order to provide an overall plan for the use of financial resources that will best serve the needs of the current student body and to encourage the concept of site-based management. With the implementation of site-based management, decisions for the use of the financial resources are to be made by the system's personnel responsible for accomplishing the desired results. In addition to the financial plan presented in the Proposed Budget the school system is required to submit to the State Department of Education nine other operational plans. These additional plans are as follows: (1) Capital Projects; (2) Student Transportation; (3) Professional Development; (4) Technology; (5) Special Education; (6) At-Risk Students; (7) Career/Technical Education; (8) Federal Programs; and (9) School Safety.

The Satsuma City School System's overall mission statement is as follows:

MISSION STATEMENT

We take pride in developing every student to their highest potential by instilling a spirit of excellence, teaching and leading with integrity and teamwork to create lifelong learners, making the world a better place.

VISION STATEMENT

Inspiring innovation through excellence anchored in our core values of growth, community and high expectations.

GENERAL INFORMATION

Estimated Preliminary Enrollment

Robert E. Lee Elementary School (K-6) 731
 Faculty and Staff Members 79
 Includes 4 Pre-K Staff Members
 Pre-K Program has 38 Students

Satsuma High School (7-12) 719
 Faculty and Staff Members 68

Transportation/Maintenance Staff: 11

Central Office Staff: 12

Average Teaching Experience 11 Years
 Percentage of Faculty with Advanced Degree: 60%

| Location | FY24 | FY23 | Variance |
|---------------------|--------|--------|----------|
| Lee Elementary | 79.00 | 77.50 | +1.50 |
| Satsuma High School | 68.00 | 67.50 | +0.50 |
| Central Office | 23.00 | 22.00 | +1.00 |
| Total | 170.00 | 167.00 | |
| Certified Staff | 108.00 | 63.5% | |
| Classified Staff | 62.00 | 36.5% | |
| Total | 170.00 | | |

Additional Information:

First Day of School – 1,389 students (down 64 students from first day in SY22-23)

Key Factors Affecting FY24 Budget

- Raises passed by Legislature – 2%
- TEAMS Salary Schedules
- Normalized Step Increases
- Unprecedented increase in State Minimum Nurse Salary Matrix
- Loss of ESSER II Funding
- Multiple ongoing projects at each cost center
- State required all employees to make \$15/hour or more

The FY24 Salary Schedule will be submitted to the Satsuma City Board of Education at the September 12th regularly scheduled Board meeting. The FY24 salary schedule includes the 2% raise passed in the last legislative session.

The existing FY23 SCS Board approved Salary Schedule may be found online at: <https://www.satsumaschools.com/Page/3247>

BUDGET INFORMATION

Introduction

The budget for the Satsuma City School System is developed for the fiscal year beginning October 1st, 2023 and ending September 30th, 2024. All anticipated revenues from State, Federal, Local and Other Fund sources are included according to information obtained from appropriations, allocations, grants, taxes, and other generated sources. Financial resources have been assigned to the various programs of the school system in an effort to best serve the needs of the current student body. The most effective expenditure of these financial resources is determined by receiving input from parents, teachers, school administrators, program directors/coordinators and system administrators. Also, consideration must be given to budget constraints and requirements from other governing authorities such as the U. S. Department of Education, State Department of Education, State Legislature and the Southern Association of Colleges and Schools. Consideration must also be given to the fact that some State and Federal funds require a school system to budget local monies as a condition of receiving those funds.

Even though the largest part of State revenue sources are designed to be in the form of block grants to the local school system, with decisions of their expenditures left with the local system, some requirements are in place. Some of the State mandates and budget constraints are as follows:

- A. Minimum salary schedule in consideration of the State Salary Matrix
- B. Fringe benefits required by State law
- C. Required leave allocations
- D. Required pupil/teacher ratio at specified grade levels
- E. Budget constraints for Instructional Support funds
- F. Required local fund match for Foundation Program funds
- G. Required local fund match for Capital Project funds
- H. Student transportation requirements
- I. Insurance and bonding requirements on school facilities and personnel
- J. Career/Technical Education expenditure requirements

Federal revenues also have budget constraints and requirements. Some of the Federal mandates and constraints are as follows:

- A. Expenditures from federal funds must be for supplemental programs that increase services and not used to replace programs being provided with other financial resources.
- B. Funds are categorical in nature and must be expended for specific priorities.
- C. Grants are annual in nature and provide no assurance of continued funding.

The Proposed Annual Budget includes two documents as follows:

- A. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) presents the total budget for the LEA, which provides a detailed listing of all revenues available to the LEA and anticipated expenditures summarized by major function. An attachment to the budget provides additional data such as total Foundation Program allocation, projected enrollment, and projected employees.
- B. Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II) presents the anticipated expenditures by major function and category of expense for each school. Other cost center budgets represent expenditures or activities serving more than one school. An attachment to the budget provides additional information such as the portion of the Foundation Program allocation calculated, the projected enrollment, and projected employees for each school site. The local school funds budgeted are also included. Any additional information that is unique to a particular school and is pertinent to the budget is also provided.