



VESTAVIA HILLS

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CITY SCHOOLS

**FY 23 PUBLIC BUDGET  
HEARING**

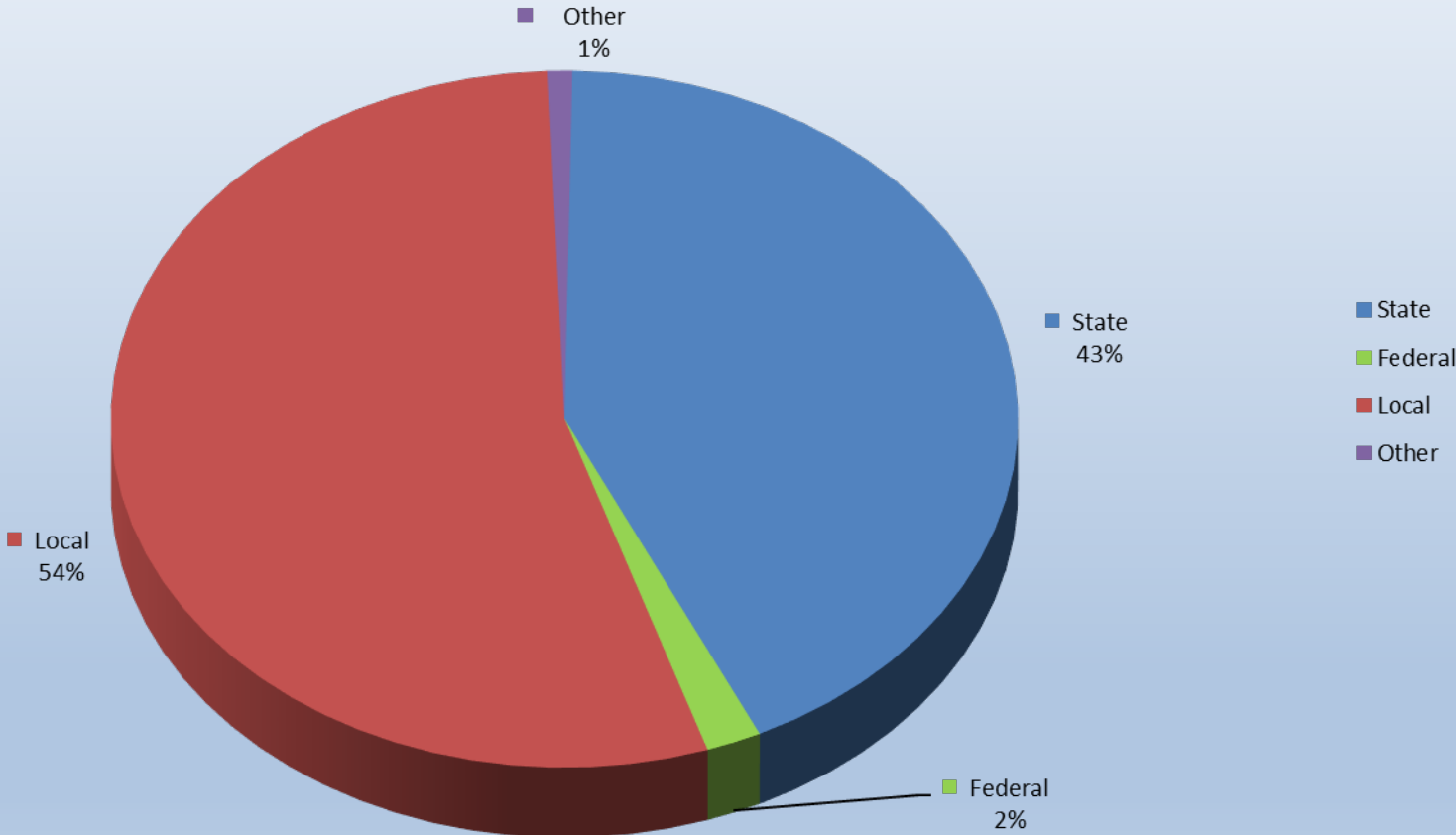
# FY 23 PROPOSED BUDGET-ALL FUNDS

VESTAVIA HILLS CITY BOARD OF EDUCATION  
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES  
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS  
 FISCAL YEAR ENDED SEPTEMBER 30, 2023

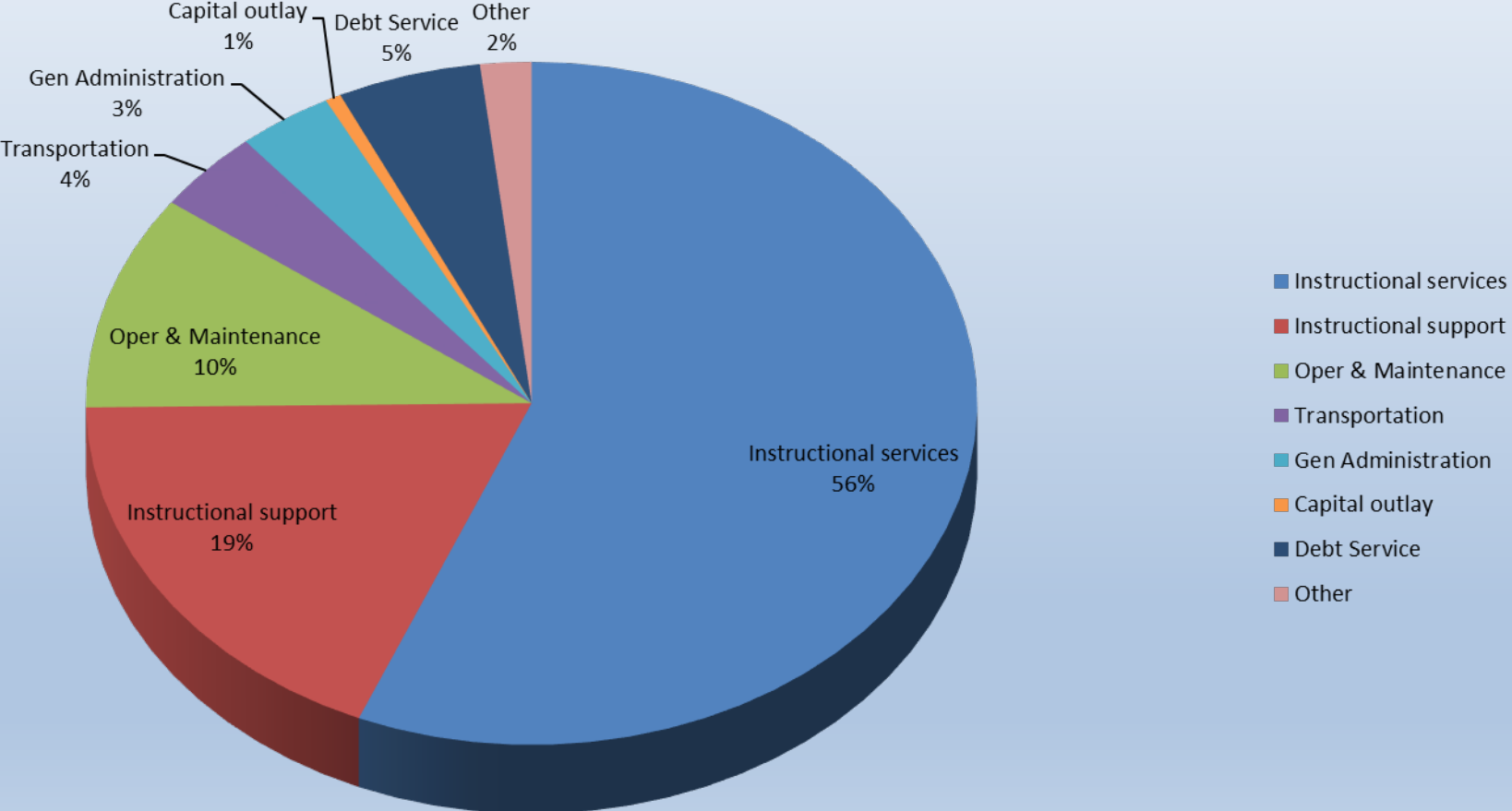
EXHIBIT B-I-A

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	(Memo Only)
REVENUES						
STATE REVENUES	42,433,842.00	0.00	0.00	2,079,437.00	0.00	44,513,279.00
FEDERAL REVENUES	0.00	2,051,629.00	0.00	0.00	0.00	2,051,629.00
LOCAL REVENUES	48,450,360.00	5,964,834.00	0.00	424,467.00	2,063,775.00	56,903,436.00
OTHER REVENUES	100,000.00	800,220.00	0.00	0.00	0.00	900,220.00
TOTAL REVENUES	90,984,202.00	8,816,683.00	0.00	2,503,904.00	2,063,775.00	104,368,564.00
EXPENDITURES:						
INSTRUCTIONAL SERVICES	55,113,594.63	2,496,971.00	0.00	0.00	608,000.00	58,218,565.63
INSTRUCTIONAL SUPPORT SERVICES	15,168,182.29	2,933,971.71	0.00	0.00	981,475.00	19,083,629.00
OPERATIONS & MAINTENANCE	10,291,226.00	257,020.00	0.00	0.00	0.00	10,548,246.00
AUXILIARY SERVICES	776,135.00	3,250,398.00	0.00	0.00	3,500.00	4,030,033.00
GENERAL ADMINISTRATIVE SERVICES	3,306,305.00	259,813.00	0.00	0.00	0.00	3,566,118.00
CAPITAL OUTLAY	0.00	0.00	0.00	592,641.00	0.00	592,641.00
DEBT SERVICES	3,490,000.00	0.00	0.00	1,896,279.00	0.00	5,386,279.00
OTHER EXPENDITURES	733,247.36	716,184.00	0.00	0.00	470,800.00	1,920,231.36
TOTAL EXPENDITURES	88,878,690.28	9,914,357.71	0.00	2,488,920.00	2,063,775.00	103,345,742.99
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	445,000.00	1,705,993.75	0.00	0.00	0.00	2,150,993.75
OTHER FUND USES	1,705,993.75	445,000.00	0.00	0.00	0.00	2,150,993.75
TOTAL OTHER FUND SOURCES (USES)	(1,260,993.75)	1,260,993.75	0.00	0.00	0.00	0.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	844,517.97	163,319.04	0.00	14,984.00	0.00	1,022,821.01
BEGINNING FUND BALANCE - OCT 1	8,575,000.00	4,050,000.00	3,000,000.00	0.00	1,470,000.00	17,095,000.00
ENDING FUND BALANCE - SEP 30	9,419,517.97	4,213,319.04	3,000,000.00	14,984.00	1,470,000.00	18,117,821.01

# REVENUES BY SOURCE-ALL FUNDS



# BUDGETED EXPENDITURES BY FUNCTION-ALL FUNDS



# FOUNDATION PROGRAM UNITS

	FY 2023	FY 2022	Change
<b>SYSTEM ADM</b> (average daily membership)	7,026.05	7,027.65	-1.6
<b>FOUNDATION PROGRAM UNITS</b>			
TEACHERS	405.10	405.12	-.02
PRINCIPALS	9.00	9.00	-
ASSISTANT PRINCIPALS	8.50	8.50	-
COUNSELORS	13.00	13.00	-
LIBRARIANS	11.00	11.00	-
CAREER TECH DIRECTOR	.75	.75	-
<b>TOTAL UNITS</b>	<b>447.35</b>	<b>447.37</b>	<b>-.02</b>

# FOUNDATION PROGRAM UNITS BY SCHOOL

School Name	ADM	Teacher Units	Admin	Counselors	Librarian	Total
VHDR	702.85	43.75	1.50	1	1	47.25
VHEE	740.10	46.56	1.50	1	1	50.06
VHEW	749.50	47.45	1.50	1	1	50.95
VHHS	1558.75	86.84	3.50	3	2	95.34
Freshman Campus	528	29.42	2	1.50	1	33.92
PMS	1206	60.52	3	2.50	2	68.02
LPE	577.80	36.05	1.50	1	1	39.55
LPMS	522.35	26.18	2	1.5	1	30.68
VHECH	440.70	28.33	1	.50	1	30.83
<b>Total</b>	<b>7026.05</b>	<b>405.10</b>	<b>17.50</b>	<b>13</b>	<b>11</b>	<b>446.60</b>

# FOUNDATION PROGRAM ALLOCATION

Foundation Program (State and Local Funds)	FY 2022	FY 2023	Change
Salaries	\$25,324,617	27,015,175	\$1,690,558
Fringe Benefits	9,629,913	10,074,529	444,616
Other Current Expense (\$20,702/Unit)	9,261,349	9,633,275	371,926
<b>Classroom Instructional Support</b>			
Student Instructional Materials (\$700/ <del>\$900</del> )	313,159	402,615	89,456
Technology (\$500)	223,685	223,675	-10
Library Enhancement (\$158)	70,559	70,556	-3
Professional Development (\$100)	44,737	44,735	-2
Textbooks (\$75)	527,075	526,955	-120
<b>Total Foundation Program</b>	<b>\$45,395,094</b>	<b>\$47,991,515</b>	<b>\$2,596,421</b>

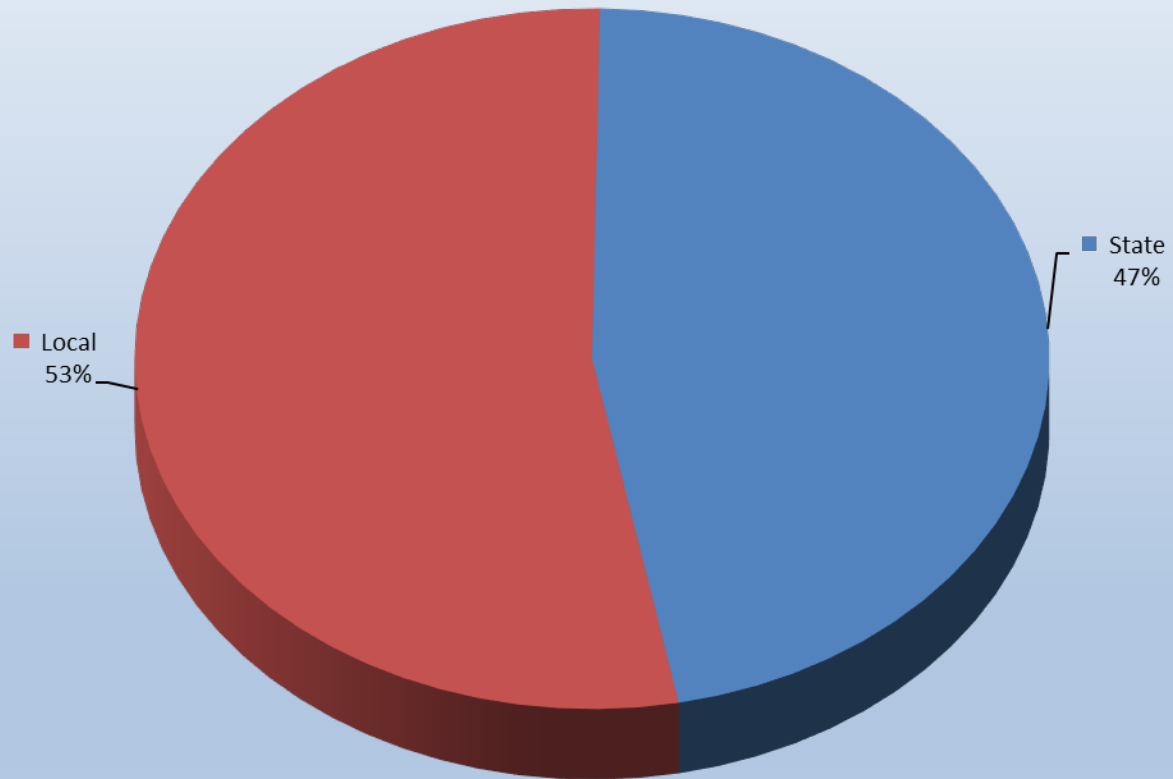
# VARIOUS STATE FUNDED PROGRAMS OPERATING WITHIN GENERAL FUND

	FY 2022	FY 2023	Change
School Nurses Program	366,572	451,468	84,896
Technology Coordinator	60,966	66,840	5,874
Transportation Operations	331,977	369,799	37,822
At Risk	27,565	49,639	22,074
Career Tech O & M	28,250	28,745	495
<b>Total</b>	<b>815,330</b>	<b>966,491</b>	<b>151,161</b>

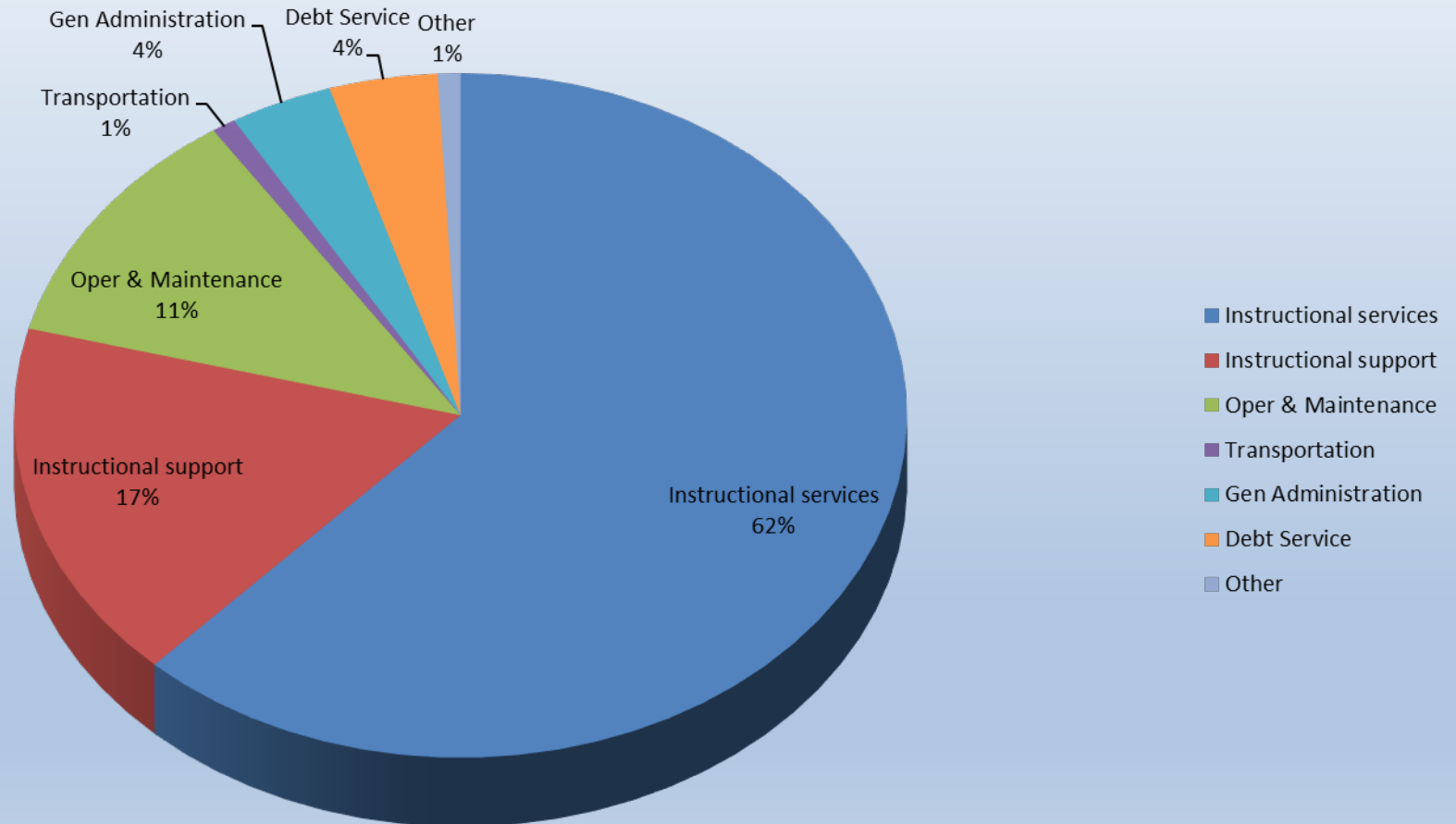


# GENERAL FUND REVENUES BY SOURCE

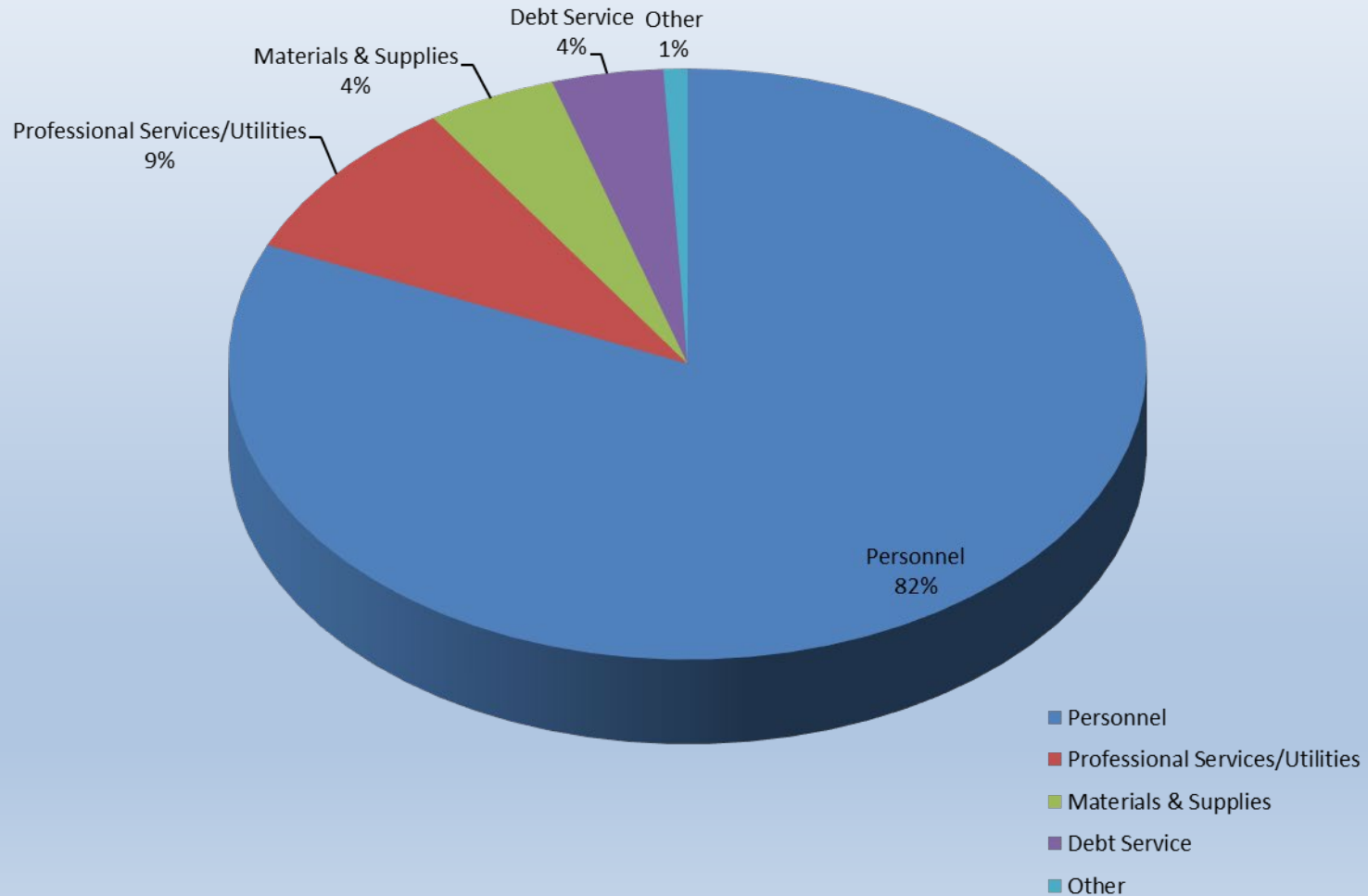
Revenue



# GENERAL FUND BUDGETED EXPENDITURES BY FUNCTION



# GENERAL FUND BUDGETED EXPENDITURES BY TYPE

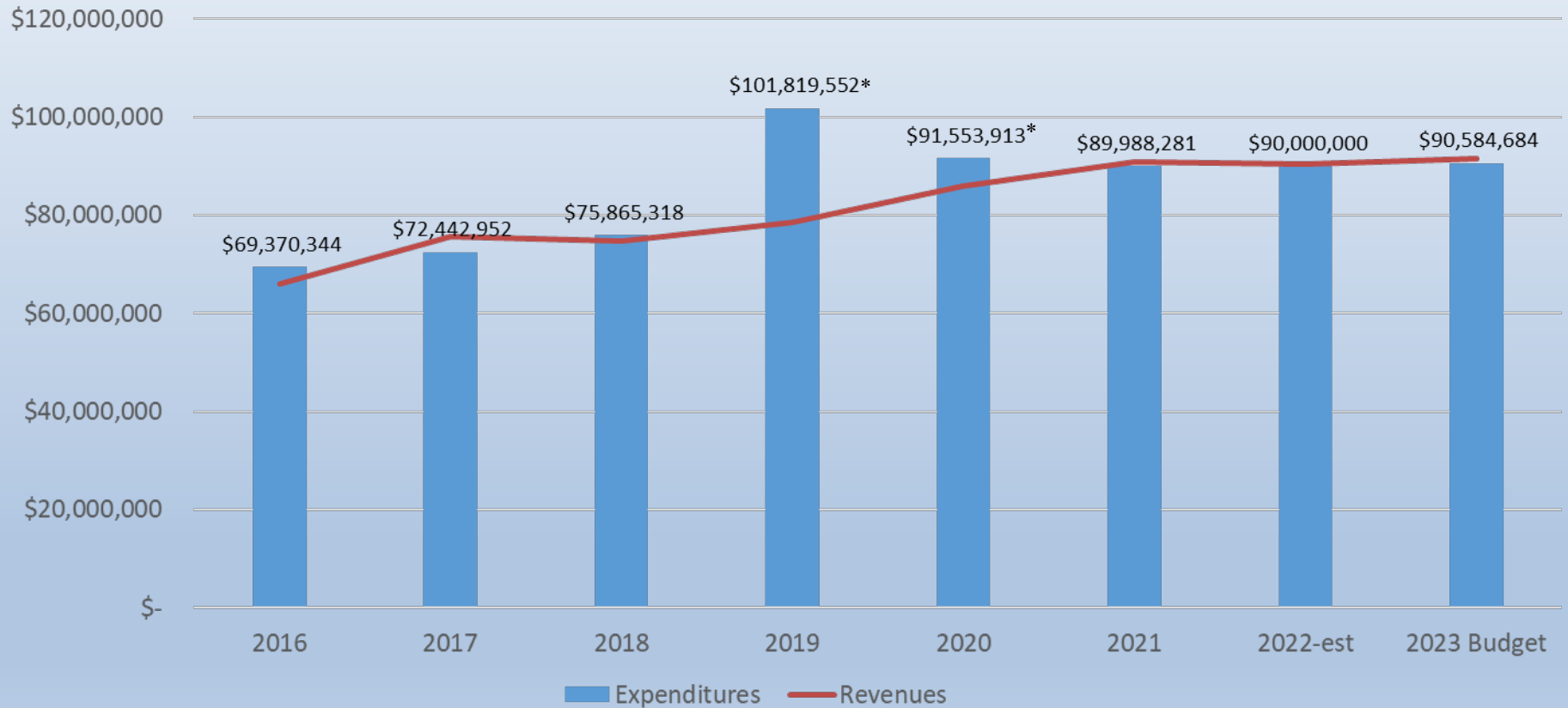


# 22-23 GENERAL FUND BUDGET COMPARISON

	<b>FY 22 Budget- Final Amended</b>	<b>FY 23 Proposed Budget</b>	<b>Variance</b>	<b>Explanation</b>
<b>TOTAL REVENUES</b>	86,743,708.00	90,984,202.00	4,240,494.00	\$2.5 mil increase in Foundation program, \$1.5 mil increase in local revenue, \$100k in state preschool funds
<b>EXPENDITURES:</b>				
<b>INSTRUCTIONAL SERVICES</b>	52,685,825.29	55,084,849.63	2,399,024.34	Increase in salaries and benefits due to state mandated raise and step increase
<b>INSTRUCTIONAL SUPPORT SERVICES</b>	13,851,633.29	15,168,182.29	1,316,549.00	Increase in salaries and benefits due to state mandated raise and step increase/\$130k increase in sub costs/3 additional nurses/\$170k increase in Excep Ed services
<b>OPERATIONS &amp; MAINTENANCE</b>	9,892,940.35	10,291,226.00	398,285.65	Increase in utilities, security service, janitorial supplies
<b>AUXILIARY SERVICES</b>	671,031.00	776,135.00	105,104.00	Raise and fuel cost
<b>GENERAL ADMINISTRATIVE SERVICES</b>	3,058,200.00	3,306,305.00	248,105.00	25% increase in property insurance/increased professional fees
<b>DEBT SERVICES</b>	3,489,667.65	3,490,000.00	332.35	
<b>OTHER EXPENDITURES</b>	116,141.00	733,247.36	617,106.36	2 additional preschool classroom units (2 teachers and 2 paras)
<b>TOTAL EXPENDITURES</b>	83,765,438.58	88,849,945.28	5,084,506.70	
<b>TRANSFERS (NET)</b>	1,481,183.68	1,260,993.75	(220,189.93)	Transfers between BOE and schools for local revenue allocations and expenditure reimbursements
<b>EXCESS REVENUES OVER (UNDER) EXPENDITURES</b>	1,497,085.74	873,262.97	(623,822.77)	

# GENERAL FUND REVENUE AND EXPENDITURE COMPARISON

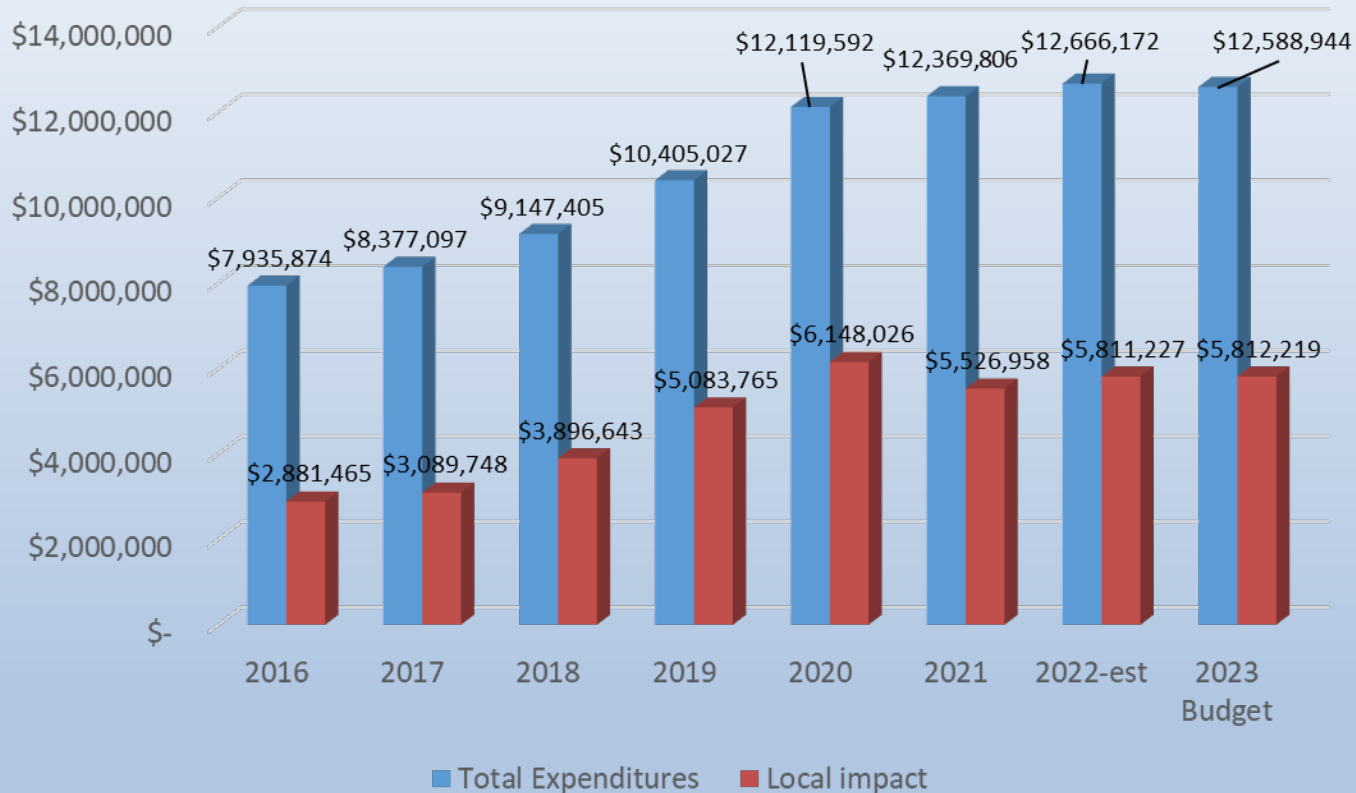
8 year trend



\*includes \$19.5mil transfer to CPF for construction in FY 19 and \$5.9 mil in FY 20

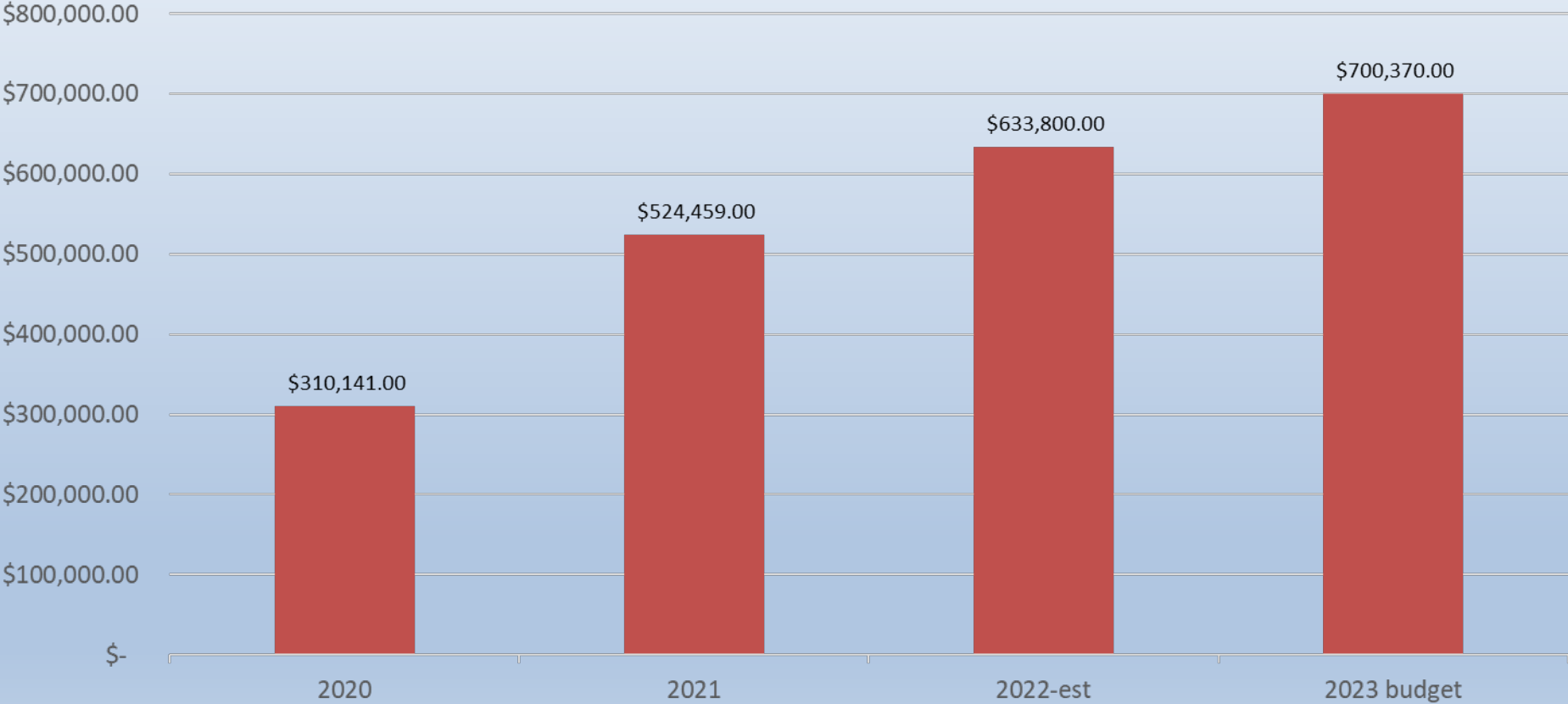
# EXCEPTIONAL SERVICES-LOCAL IMPACT

8 year trend



# FRESHMAN CAMPUS-LOCAL IMPACT

4 year trend

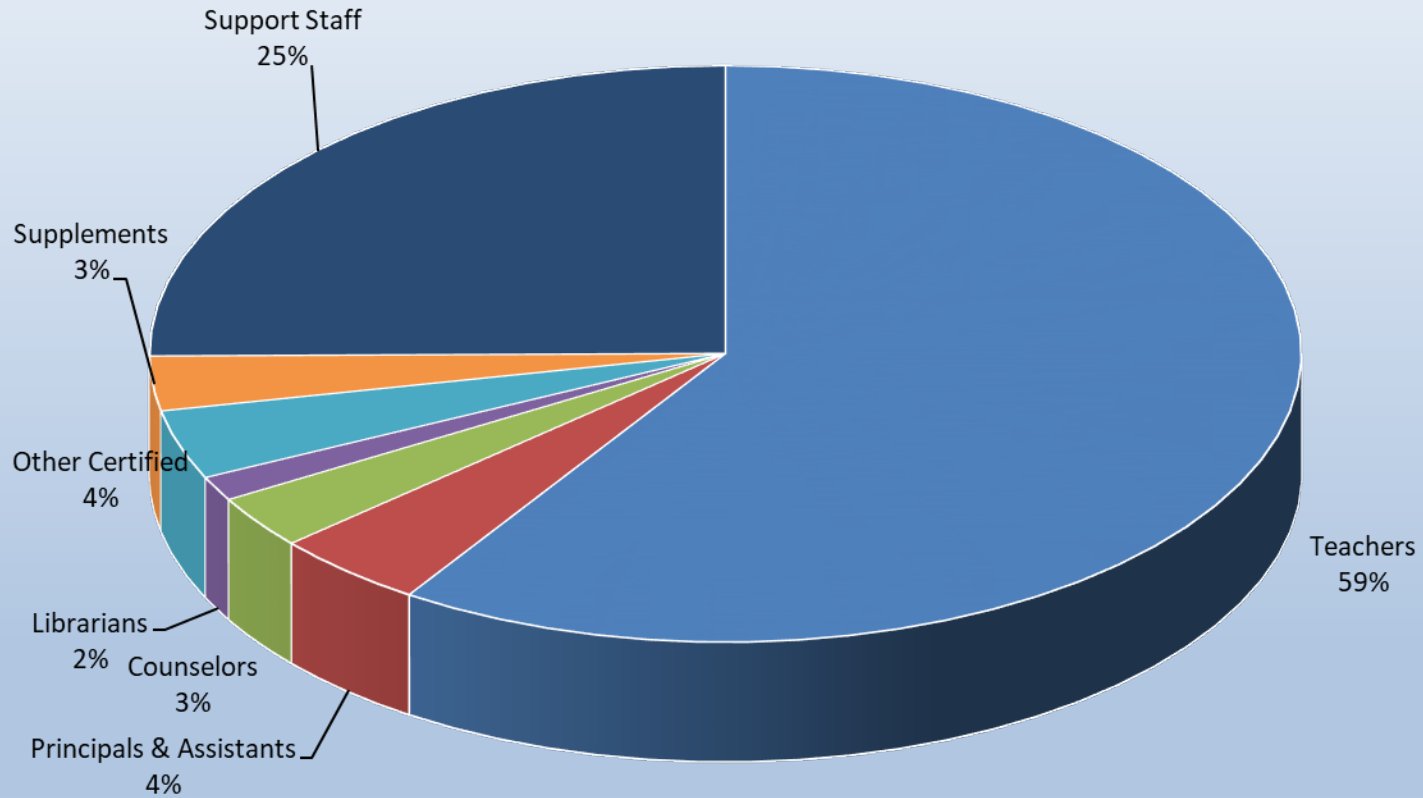


# TOTAL EMPLOYEES BUDGETED-ALL FUNDS

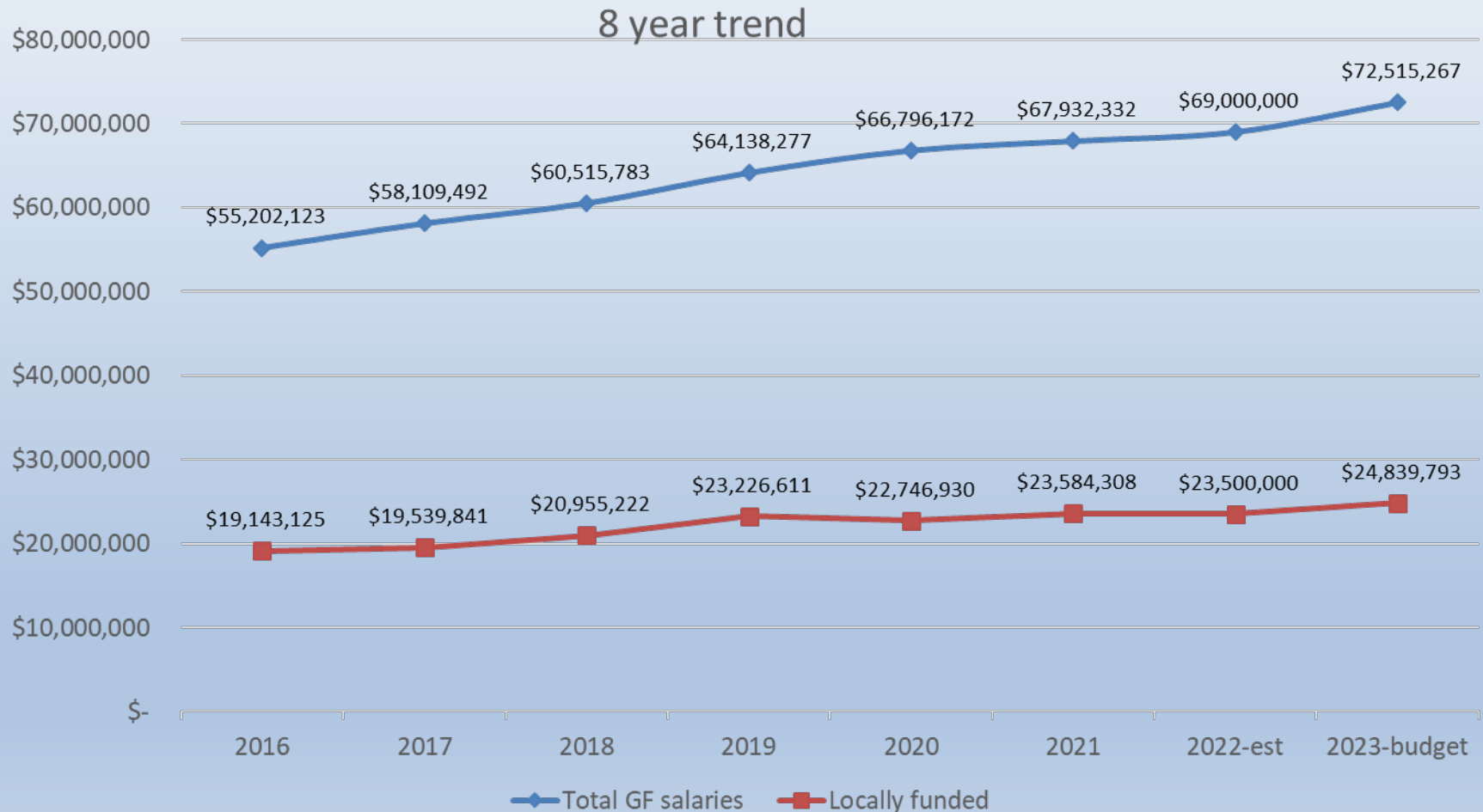
Category	State Funded	Other State	Federal Funded	Local Funded	Total
Teachers	405.10	1	10	109.90	526.00
Administrators	17.50			4.50	22.00
Counselors	13.00			8.00	21.00
Librarians	11.00				11.00
Career Tech Directors	.75				.75
Certified Support		4.01	3	24.24	31.25
Non-Certified Support		119.40	42.82	130.78	293
<b>Total</b>	<b>447.35</b>	<b>124.41</b>	<b>55.82</b>	<b>277.42</b>	<b>905.00</b>



# BUDGETED TOTAL SALARIES



# GENERAL FUND SALARIES AND BENEFITS-LOCAL IMPACT

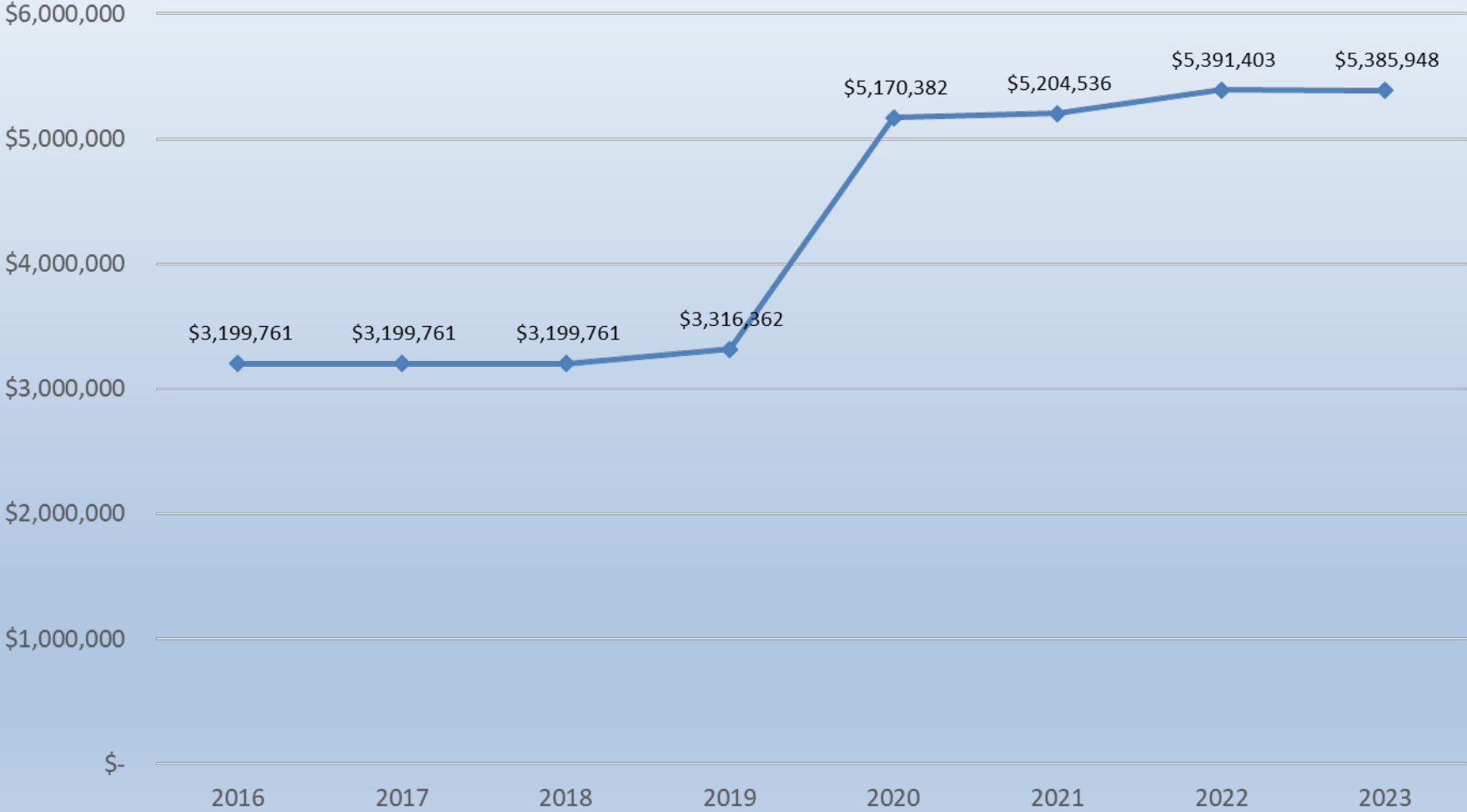


# ANNUAL DEBT SERVICE OBLIGATIONS

Debt Issuance	Principal, Interest, Sinking Fund Payment and Equipment Leases
2009-D QSCB	311,465
2012-A PSCA	53,558
2013-D PSCA	149,817
2016 Warrants	3,880,606
2019 Warrants	662,751
Chromebook lease	289,668
Bus lease	38,083
<b>Total</b>	<b>5,385,948</b>

# DEBT SERVICE

8 year trend





State Department of Education  
 Capital Plan Layout Report  
 As of 8/17/2022

System: Vestavia Hills City

Project Name	Budget	Classification	Funding Year	Funding Source
Vestavia Hills City	\$1,800,000.00	Renovations (to be used for debt service)	2023	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	HVAC Only	2023	Public School Fund (PSF)
Vestavia Hills City	\$175,000.00	Land Improvements	2023	Public School Fund (PSF)
Vestavia Hills City	\$225,000.00	Renovations	2023	Public School Fund (PSF)
Vestavia Hills City	\$350,000.00	Information Technology	2023	Local Funds
Vestavia Hills City	\$275,000.00	Renovations	2023	Other
Vestavia Hills City	\$700,000.00	Renovations	2023	Other
Vestavia Hills City	\$1,800,000.00	Renovations	2024	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	Renovations	2024	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	HVAC Only	2024	Public School Fund (PSF)
Vestavia Hills City	\$450,000.00	Information Technology	2024	NA
Vestavia Hills City	\$1,800,000.00	Renovations	2025	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	HVAC Only	2025	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	Renovations	2025	Public School Fund (PSF)
Vestavia Hills City	\$450,000.00	Information Technology	2025	Local Funds
Vestavia Hills City	\$1,800,000.00	Renovations	2026	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	HVAC Only	2026	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	Renovations	2026	Public School Fund (PSF)
Vestavia Hills City	\$450,000.00	Information Technology	2026	Local Funds
Vestavia Hills City	\$1,800,000.00	Renovations	2027	NA
Vestavia Hills City	\$250,000.00	HVAC Only	2027	Public School Fund (PSF)
Vestavia Hills City	\$250,000.00	Renovations	2027	Public School Fund (PSF)
Vestavia Hills City	\$450,000.00	Information Technology	2027	Local Funds

**QUESTIONS/COMMENTS?**