Autauga County Board of Education

FY 2026 Budget Hearing

September 9, 2025



Autauga County Schools

FISCAL YEAR 2026
PROPOSED OPERATING BUDGET

Mr. Lyman Woodfin, Superintendent

Lesley Poe, Chief Financial Officer

BUDGET PROCESS

- **The budget process is interactive and inclusive.**
  - Department heads have input in the preparation of their respective budgets.
  - District is required to hold two public hearings (Monday, September 9th and Friday, September 12th). Code of Alabama 16-13-140
  - Board members and employees routinely make suggestions that are considered for implementation.
  - Board members must approve the budget.

BUDGET CONSTRAINTS AND GUIDELINES

- **While preparing the budget, consideration was given to accommodate guidelines enacted by the following agencies:**
  - Alabama State Department of Education
  - Alabama State Legislature
  - U. S. Department of Education
  - AdvancED

BUDGET CONSTRAINTS AND GUIDELINES (cont.)

- Some funds that are available require local matches in order to receive funds.
  - Foundation Program Local Match - $11,018,300
  - Capital Purchase Local Match – $408,360

STATE FUNDING PROCESS

- State funds districts based on student enrollment.
  - Each district receives a proportionate share of State funding based on enrollment. ACS was funded based on an enrollment of 8,547.55 students. This is a decrease of 209.25 from prior year. The difference in the quality of education in terms of funding is then a product of local support.

- Districts that provide more local support per pupil have the following advantages:
  - Lower student-teacher ratios
  - Enhanced opportunities for students

What is the Foundation Program?

- Funding program to ensure educational opportunity in each school district.
  - Every student in Alabama has an adequate educational opportunity.
  - Requires a level of local tax support for each school district.
  - State funds are distributed in an equitable manner (ability to pay).

What is the Foundation Program?

- The Foundation Program is the state funding mechanism for K-12 school districts in Alabama.
- The program provides a funding formula for the allocation of funds for
  - Teacher Units
  - Instructional Support Units (principals, assistant principals, counselors, librarians)
  - OCE [other current expense] - Support Personnel (aides, custodians, etc..)
  - CIS [classroom instructional supplies] Funds – textbooks, instructional supplies, professional development, technology

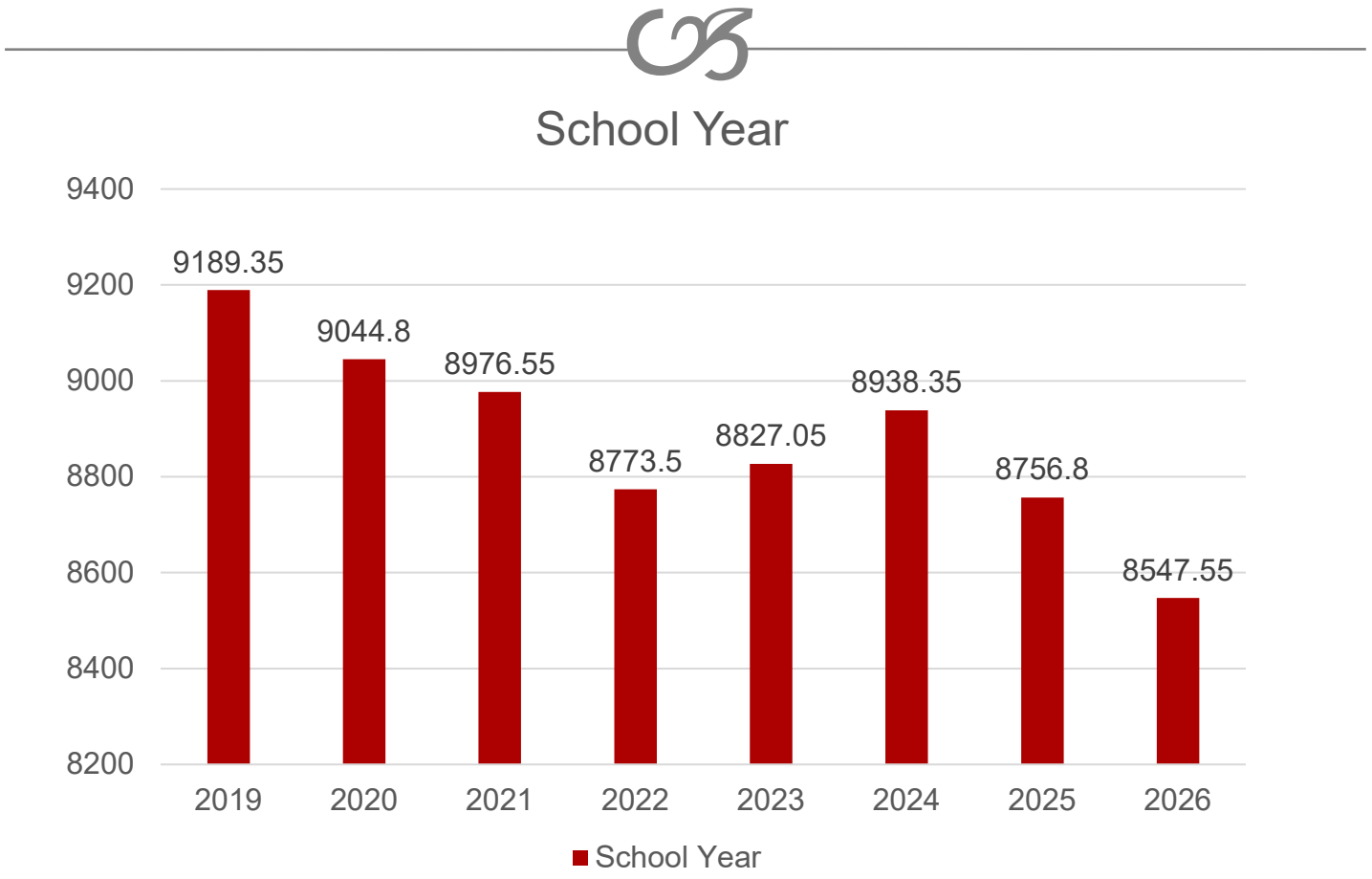
What is the Foundation Program?

- Additionally, all school districts are required to contribute local effort equivalent to the **value of 10 mills of local district property tax** for its share of the cost of the Foundation Program.

How Does the Foundation Program Work?

- Foundation dollars are earned based on the average enrollment for the 20 days after Labor Day for the previous school year (Average Daily Membership - ADM).
- Teacher units are earned by school by grade using funding divisors (FY26)
  - K-3 14.25
  - 4-6 20.06
  - 7-8 19.70
  - 9-12 17.95

ADM ACBOE


School Year
9400
9200
9000
8800
8600
8400
8200
9189.35
9044.8
8976.55
8773.5
8827.05
8938.35
8756.8
8547.55
2019
2020
2021
2022
2023
2024
2025
2026
School Year

Foundation Program Units

ACBOE	FY2026	FY2025	Change
System ADM	**8,547.55**	**8,756.80**	**-209.25**
Foundation Program Units			
Teachers	**495.68**	**510.19**	**-14.51**
Principals	**13.00**	**12.00**	**1.00**
Assistant Principals	**13.00**	**13.00**	**0.00**
Counselors	**18.50**	**17.50**	**1.00**
Librarians	**14.00**	**13.00**	**1.00**
Career Tech Director & Counselor	**3.00**	**3.00**	**0.00**
Total Units	**557.18**	**568.69**	**-11.51**

Alabama Department of Education

FY2026 LEA Unit Breakdown

FY 2026 - ENACTED

Autauga County ***001***

School Name	Type	ADM	Teacher Units	Principal Units	Assistant Principal Units	Counselor Units	Library/ Media Units	Additional Units (see note)	Career Tech Director	Career Tech Counselor	Total Units
Autauga County Board Of Education		0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.00	1.00	3.00
AVA Autauga Virtual Academy		208.15	11.47	1.00	0.00	1.00	1.00	0.00	0.00	0.00	14.47
Autaugaville School		241.35	14.26	1.00	0.00	1.00	1.00	0.00	0.00	0.00	17.26
Billingsley High School		550.25	32.18	1.00	1.00	1.50	1.00	0.00	0.00	0.00	36.68
Marbury High School		608.60	33.90	1.00	1.00	1.50	1.00	0.00	0.00	0.00	38.40
Marbury Middle School		415.95	21.00	1.00	1.00	1.00	1.00	0.00	0.00	0.00	25.00
Pine Level Elementary School		875.20	55.93	1.00	1.00	1.50	1.00	0.00	0.00	0.00	60.43
Prattville Elementary School		542.30	32.40	1.00	0.50	1.00	1.00	0.00	0.00	0.00	35.90
Daniel Pratt Elementary School		1,022.70	61.47	1.00	1.50	2.00	1.00	0.00	0.00	0.00	66.97
Prattville Intermediate School		507.10	25.28	1.00	1.00	1.50	1.00	0.00	0.00	0.00	29.78
Prattville Junior High School		905.70	45.98	1.00	1.50	2.00	1.00	0.00	0.00	0.00	51.48
Prattville Kindergarten School		394.40	27.68	1.00	0.50	0.50	1.00	0.00	0.00	0.00	30.68
Prattville High School		1,768.55	98.53	1.00	2.50	3.00	2.00	1.00	0.00	0.00	108.03
Prattville Primary School		507.30	35.60	1.00	0.50	1.00	1.00	0.00	0.00	0.00	39.10
Totals:		**8,547.55**	**495.68**	**13.00**	**12.00**	**18.50**	**14.00**	**1.00**	**2.00**	**1.00**	**557.18**

Foundation Program (State and Local Funds)

Foundation Program (State and Local Funds)					
		FY 2026		*FY 2025*	*Change*
Salaries		**35,224,576**		**35,725,838**	**-501,262**
Fringe Benefits		**14,249,623**		**13,422,300**	**827,323**
Other Current Expense	**($27,254/unit)**	**15,185,340**	**($25,225/unit)**	**14,441,715**	**743,625**
Classroom Instructional Support					
Student Materials	**($1,000.00 /unit)**	**557,180**	**($900.00 /unit)**	**511,821**	**45,359**
Technology	**($500/unit)**	**278,590**	**($500/unit)**	**284,345**	**-5,755**
Library Enhancement	**($157.72 unit)**	**87,877**	**($157.72 unit)**	**89,694**	**-1,817**
Professional Development	**($100/unit)**	**55,718**	**($100/unit)**	**56,869**	**-1,151**
Textbooks	**($100/adm)**	**854,755**	**($100/adm)**	**875,680**	**-20,925**
Common Purchase	**($0/adm)**	**0**	**($100/adm)**	**56,869**	**-56,869**
Student Growth		**0**		**0**	**0**
Total Foundation Program		**66,4493,659**		**64,043,032**	**1,028,528**

State Funds

State Funds	FY 2026		FY 2025	Change
Foundation Program ETF	55,475,359		55,405,071	70,288
School Nurses Program	998,373		1,022,761	-24,388
Salaries - 1% per Act 97-238	0		0	0
Technology Director	71,683		69,694	1,989
Transportation				
Transportation Operations	6,423,858		5,889,290	534,568
Fleet Renewal ($7,581 /bus)	894,558	($7,581 /bus)	841,491	53,067
Current Units	0		0	0
Capital Purchase	2,526,290		2,601,390	-75,100
At Risk	0		226,999	-226,999
Career Tech O and M	75,642		54,232	21,410
Total State Funds	**66,465,763**		**66,110,928**	**354,835**

***Capital Purchase funds are not considered operating revenues.**

State Funds - Local Match

Local Funds		FY 2026		FY 2025	Change
Foundation Program	(10 Mills)	11,018,300	(10 Mills)	10,060,060	958,240
Capital Purchase	(0.370349 Mills)	408,360	(0.436227 Mills)	439,295	-30,935
Total Local Funds		**11,426,660**		**10,499,355**	**927,305**

FINANCIAL FUNDS

- School systems follow fund budgeting/accounting
  - General Fund – General operations of the local school district, e.g. State Funds, Property Taxes and Local Appropriations
  - Special Revenue Fund – Federal programs and funds designated for a specific purpose, e.g. Title I, Title II and CNP. Also includes Local School Public Funds.
  - Capital Projects Fund – Acquisition or construction of major capital expenditures
  - Debt Service Fund – Payments of long-term debt
  - Fiduciary Fund – Non-public local school activity monies and assets held in a trustee capacity

TOTAL PROPOSED BUDGET- REVENUES & OTHER FUND SOURCES FY 2026

❑ General Fund	$89,334,454
❑ Special Revenue Fund	$16,450,301
❑ Debt Service	$ 2,554,806
❑ Capital Projects Fund	$ 1,500,103
❑ Fiduciary Fund (Expendable Trust)	$ 597,921
Total Revenues	**$110,437,585**

TOTAL PROPOSED BUDGET- EXPENDITURES & OTHER FUND USES FY 2026

❑ General Fund	$101,300,233
❑ Special Revenue Fund	$ 15,344,935
❑ Debt Service	$ 2,777,082
❑ Capital Projects Fund	$ 1,500,103
❑ Fiduciary Fund (Expendable Trust)	$ 504,895
Total Expenditures	**$121,427,248**

GENERAL FUND

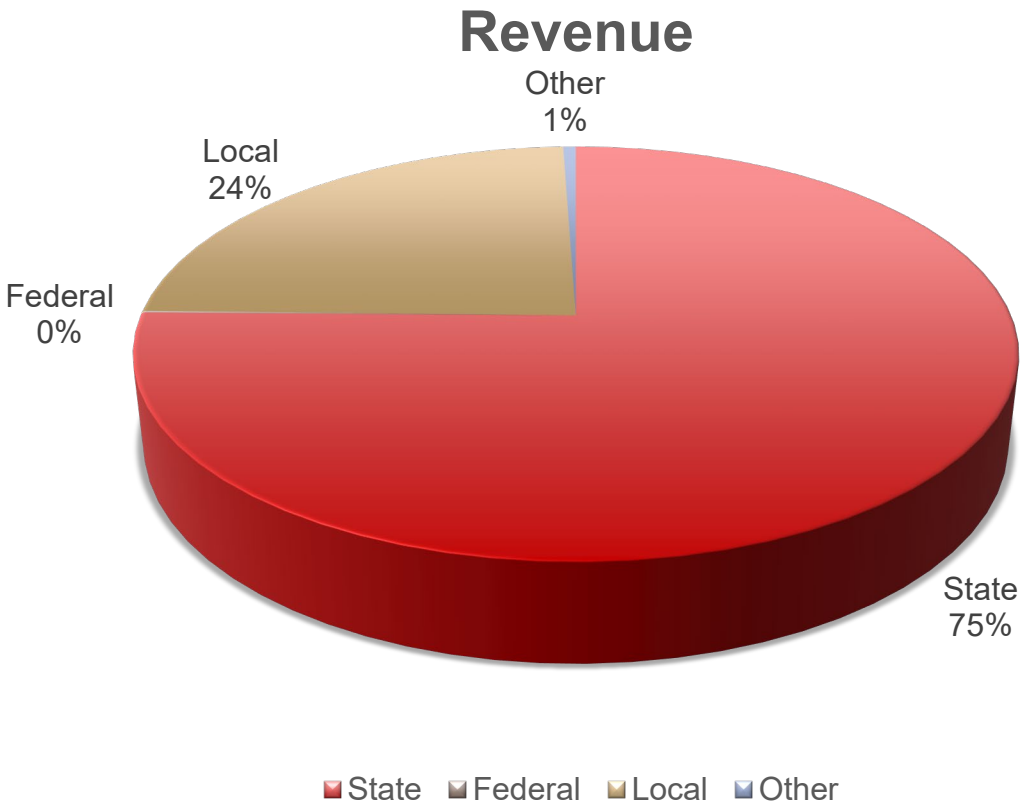
- General operations of the local school district, e.g. State Funds, Property Taxes and Local Appropriations
- School personnel salaries and benefits
- Classroom instructional supply funds (CIS)
- Supporting departments such as maintenance and technology, etc.

GENERAL FUND PROPOSED BUDGETED REVENUES FY 2026

- **General Fund** **$89,334,454**
  - State $67,219,556
  - Federal $ 112,136
  - Local $21,510,100
  - Other Revenues & Fund Sources $ 492,662

GENERAL FUND

- General operations of the local school district.



GENERAL FUND
PROPOSED REVENUES & OTHER FUND SOURCES
FY 2026

- **TOTAL FEDERAL REVENUES** — **$ 112,136**
  - ROTC — $ 112,136
- **LOCAL REVENUES*** — **$ 21,510,100**
  - Property Taxes — $ 11,018,300*
  - Sales & Uses Taxes — $ 9,376,800
  - SSUT (from Commission) — $ 395,000
  - City Sales Tax — $ 720,000

***Please note that $11,018,300 will be applied toward the local match (Foundation). Debt payments are supported with local.**

- **OTHER REVENUES & OTHER FUND SOURCES** — **$492,662**
  - Misc. Revenues — $ 241,967
  - Indirect Cost — $ 65,700
  - Extra-Curricular Transportation — $ 184,995

RAISE ACT

- Additional to the Foundation Program
- $1,562,584
- Categories
  - Poverty $694,513
  - Gifted $145,144
  - EL (English Learners) $166,411
  - Special Ed. $556,516
    - Tier I $148,223
    - Tier II $204,524
    - Tier III $203,769

Other State Funds

- Nursing $998,373
- Transportation $6,423,858
- Technology Coordinator $71,683
- Career Tech O&M $75,642
- Early Years Learning (EYL) Reading and Math $61,482
- Math Coaches (5) $450,000
- Reading Coaches (6) $510,000
- OSR PreK 9 sites $117,000 per site $1,057,500

FUNCTIONAL EXPENDITURE AREAS



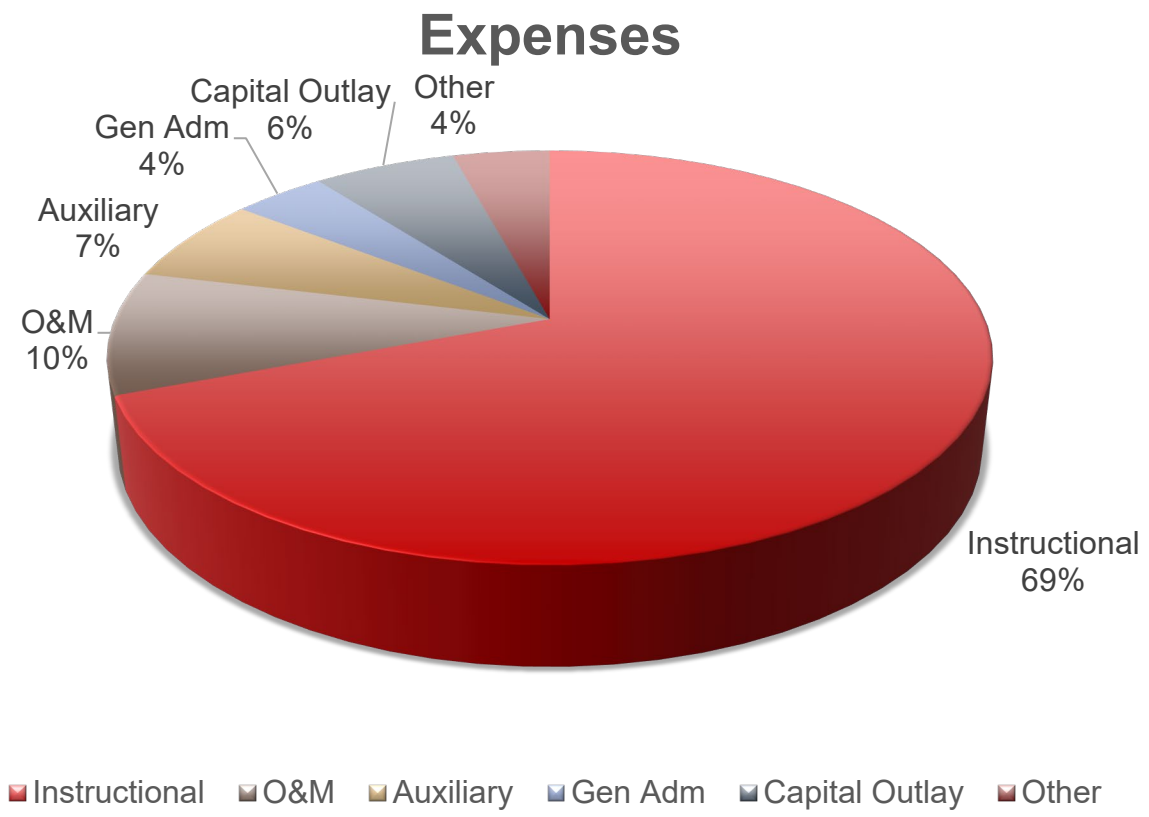
The Eight Functional Areas of Expenditures:

- **Instructional Services–** activities directly with the interaction between teachers and students
- **Instructional Support Services–** activities providing supervision and/or support to facilitate instruction
- **Operation & Maintenance–** activities concerned with keeping the physical plant open, comfortable and safe, and maintaining the grounds, buildings and major equipment
- **Auxiliary Services–** activities of a subsidiary capacity and lending assistance to the educational process
- **General Administrative Services –** activities concerned with establishing and administering policy for operations
- **Capital Outlay –** activities of acquiring land, buildings, improvements, construction, architecture and engineering
- **Debt Services –** activities involved in servicing the long term debt(s) of the school system
- **Other Expenditures –** activities of programs other than those normally considered "day school"

Expenditures by Function

Instructional	$70,078,790
Operations (O&M)	$ 9,734,981
Auxiliary	$ 6,814,488
General Administrative	$ 4,096,337
Capital Outlay	$ 6,300,000
Debt Service	
Other Expenditures	$ 4,275,637
	$101,300,233

Proposed Budget General Fund
Operating Expenditures & Other Fund Uses
For the year ended September 30, 2026



PROPOSED GENERAL FUND
BUDGET COMPARISON OF SALARIES & BENEFITS

Expenditure Categories	FY 2026 Budgeted Salaries & Benefits	FY 2025 Budgeted Salaries & Benefits	Difference
Instructional & Instr. Support	63,837,274.00	62,630,567.00	1,206,707.00
Oper & Maintenance	2,948,496.00	2,810,068.00	138,428.00
Auxiliary Services	5,547,151.00	5,529,417.00	17,734.00
Administrative	2,704,418.00	2,718,665.00	-14,247.00
Other	1,586,372.00	1,467,707.00	118,665.00
Total	76,623,711.00	75,156,424.00	1,467,287.00

Supplemental Funds

- Revenues received in FY 2025
- Expenses in FY 2026
- Advancement and Technology Funds (ATF) $9,786,007
- Textbooks $332,321
- Summer and after school program $349,531
- Total $10,467,859

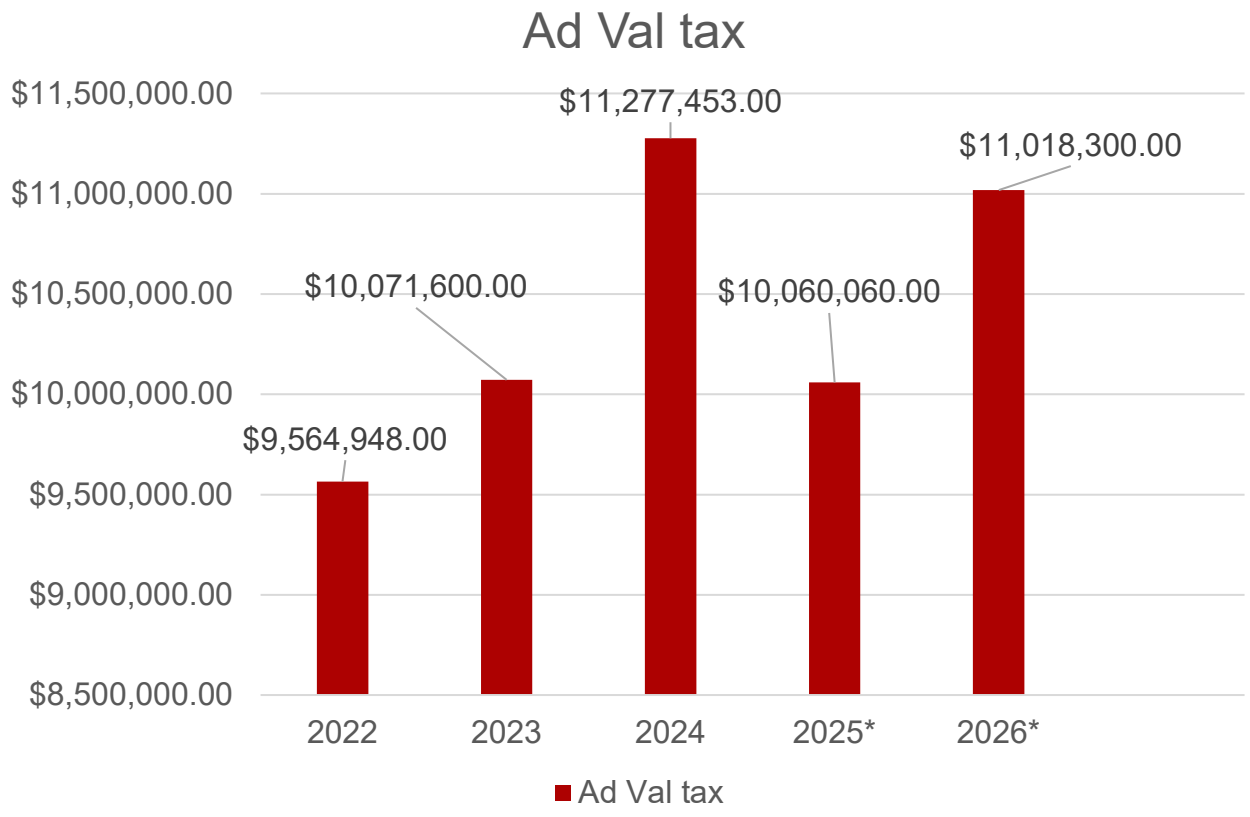
ATF funds

- 2024/2025 carry over
  - Billingsley Ag Center.
  - Marbury Erosion
  - PHS field house (portion to be covered by bonds)
  - PHS bathroom renovations
- 2025/2026
  - Billingsley Ag Center
  - Metal buildings throughout system (in bid process)
  - Pitching facilities/dug outs for softball teams throughout system
  - Insurance
  - Safety equipment cameras, intercoms, etc.
  - Technology/computer hardware upgrades
  - Educational software renewals
  - Deferred maintenance for small projects

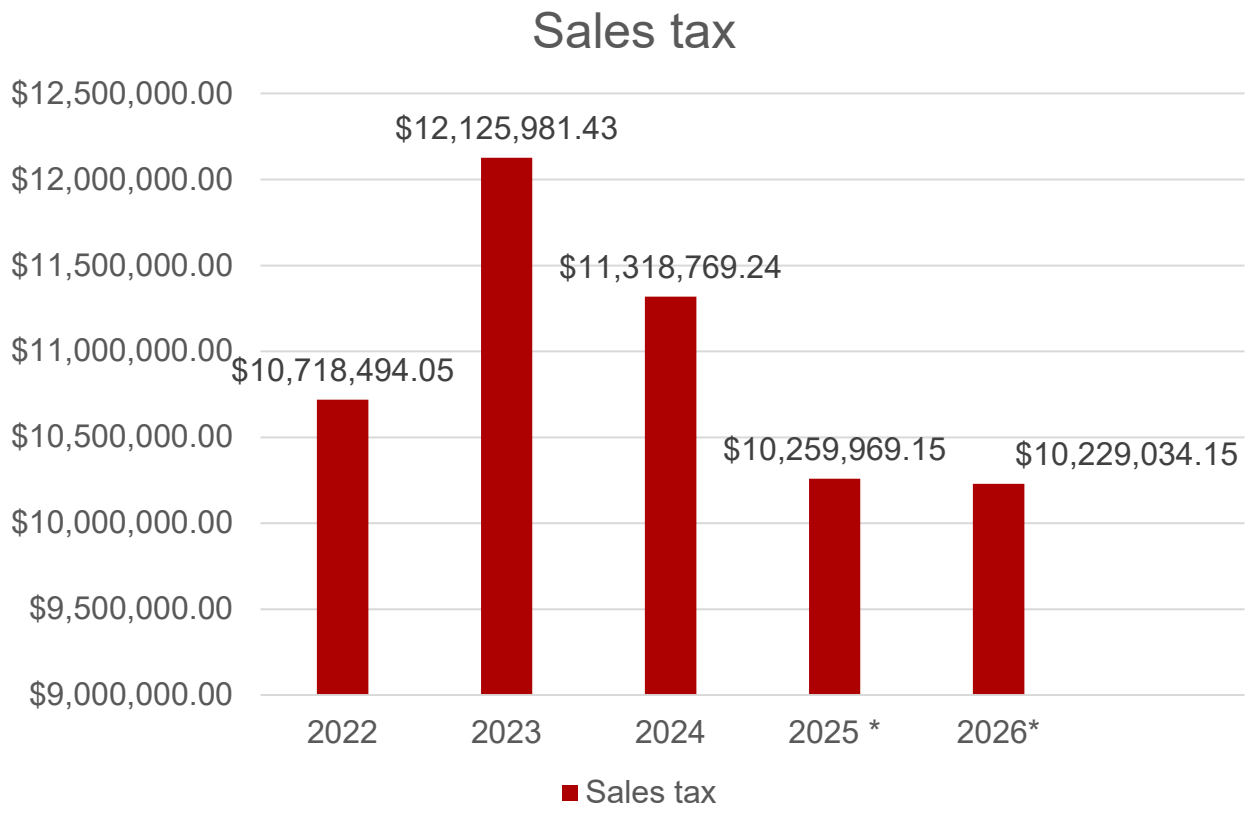
Local Revenues

- Total budgeted $22,111,834
- Allocations of Local Revenues:
  - State foundation $11,018,300 [this is 100% of our budget for Ad Val Taxes that we should receive]
  - Capital match $408,360
  - CNP pass thru $2,331,048
  - Bond debt not covered by Public School Fund (PSF)

Local Revenues



Local Revenues



Local Revenues/Uses

- 6001 $465,667 Revenues (taxes such as county use, tags, etc.)
  - $2,681,029.00 Expenses:
    - CNP pass thru $2,334,724 {budgeted for the max amt if needed}
    - Second Chance supplies
    - OSR PreK program as needed
    - Transfers to Local Schools to assist with additional pay
    - Transportation needs in excess of state funding
    - Driver's Ed and Maintenance vehicles
    - Perkins match
    - Grounds
    - Athletic trainers

Local Revenues/Uses

- 6111 (1 cent sales tax) Revenues $6,334,034
  - $5,376,796 Expenses
    - Board member supplement
    - Superintendent, CSFO, and all CO directors salaries and benefits, PD, and central office supplies
    - Board related legal bills
    - All athletic board paid supplements
    - All centralized support personnel professional development, materials and supplies
    - Security services SRO
    - Maintenance vehicles/equipment/supplies
    - Technology

Local Revenues/Uses

- 6110 (1/2 cent sales tax) Revenues $3,500,000
  - $3,199,655 Expenses
    - Maintenance and Utilities for the district wide to include athletic facilities
- 6115 (SSUT sales & use via online purchases) Revenues $395,000
  - Used to support the schools outside the city limits
  - Local school operations, field trips for specific programs, school improvements, summer office work, capital improvements
- 6590 (City tax for schools inside the city limits) Revenues $720,000
  - Used to support the schools inside the city limits
  - Local school operations, field trips for specific programs, school improvements, summer office work, capital improvements
- Ad valorem taxes $11,018,300
  - 100 % of Ad Val taxes received goes to meet the required state match

Local Revenues are almost fully allocated for required obligations or maintaining the district's basic operations at a bare minimum.

PROPOSED TOTAL FUND EQUITY
GENERAL FUND
FY 2026

Total Revenues & Other Fund Sources	$ 89,334,454
Total Expenditures & Other Fund Uses	$101,300,233
Excess of Revenues Over (Under) Expenditures	$(11,965,779)*
Fund Balance Beginning of the Year	$ 54,660,568
Fund Balance	$ 42,694,789
Unreserved Fund Balance – End of the Year	**$ 42,694,789**

*of the 11 million deficit 10.3 is related to supplemental expenses

SPECIAL REVENUES

- Federal programs and funds designated for a specific purpose, e.g. Title I, Title II, Title IV, Perkins and CNP. Also includes Local School Public Funds.

SPECIAL REVENUE FUNDS
PROPOSED BUDGETED REVENUES
FY 2026

- **Special Revenue Fund** **$17,085,251**
  - State $ 0
  - Federal $10,666,154
  - Local $ 3,359,392
  - Other Revenues & Fund Sources $ 96,000
  - CNP Pass Thru from GF & transfers $ 2,963,705

- 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.

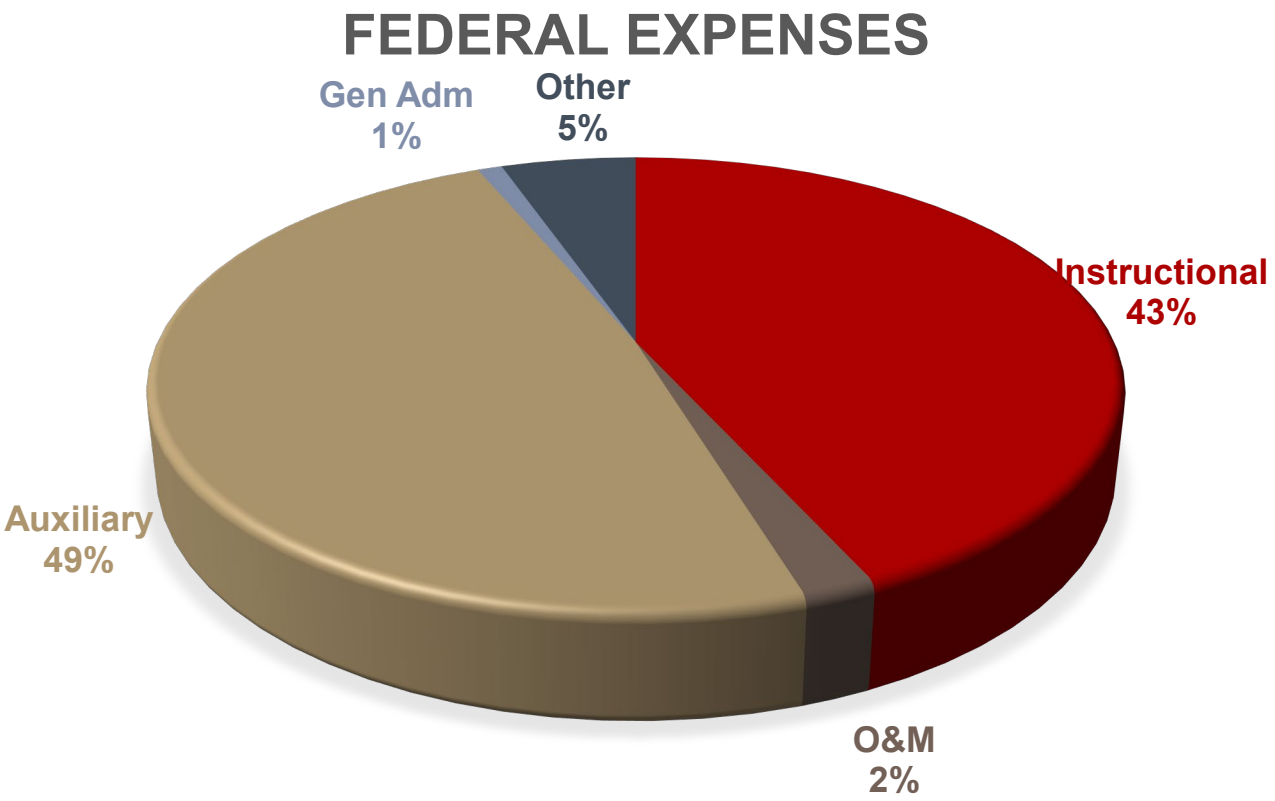
Proposed Schedule of Federal Source Revenues

Federal Program	FY 2026	FY 2025	Change
Title I	$2,256,141.00	$2,242,198.00	$13,943.00
Title II	$438,102	$370,323.00	$67,779.00
Title IV	$196,848	$164,362.00	$36,486.00
Stronger Connections [NO LONGER AVAILABLE]	$0.00	$199,149.00	-$199,149.00
Perkins	$153,991.00	$134,154.00	$19,837.00
IDEA Part B	$2,158,364.00	$2,204,552.00	-$46,188.00
IDEA Preschool	$40,558.00	$40,801.00	-$243.00
Other (CNP, special grants etc.) excludes pass thru	$5,422,150.00	$5,177,850.00	$244,300.00
	$10,666,154.00	$10,533,389.00	$136,765.00

Proposed Special Revenue Expenditures

Expenditures	Special Revenue
Instructional Services	$6,000,448.00
Instructional Support	$900,751.00
Oper. & Maintenance	$330,236.00
Auxiliary Services	$7,734,368.00
Gen Adm Services	$155,818.00
Capital Outlay	$0.00
Debt Services	$0.00
Other Expenses	$858,263.00
Total	$15,979,886.00

Proposed Budgeted Special Revenue Fund Operating Expenditures & Other Fund Uses For the year ended September 30, 2026



PROPOSED TOTAL FUND EQUITY
SPECIAL REVENUE FUND
FY 2026

Total Revenues & Other Fund Sources	$17,085,251
Total Expenditures & Other Fund Uses	$15,979,886
Excess of Revenues Over (Under) Expenditures	$ 1,105,366
Fund Balance Beginning of the Year	$ 2,875,482
Fund Balance - End of the Year	**$ 3,980,848**

DEBT SERVICE

- Debt related to construction, infrastructure, and purchases such as furniture/equipment, vehicles, buses, equipment etc.

Bond Debt

- Use State Capital Funds (2120) to pay for bond debt related to construction.
- $2,526,290.00
  - $909,240 2015-2021 bonds
  - $379,956 2008 bond
  - $21,775.00 QSCB
  - $138,708 GAP
- Use Fleet Renewal Funds (1320) to pay for bond debt related to bus purchases.
- $894,558.00

Bonds



- 2008 bond: old state related bond for capital repairs
- QSCB(2010):old state bond for capital repairs
- 2015 bond: capital outlay/roof projects
- 2018 bond: bus purchases, roof repairs, additions to schools
- 2021 bond: Kindergarten school and bus purchases

Bonds

- **Capital purchase/construction**
- 2015 BOND INTEREST $127,800.00

Capital K12 grant of 2.5 million used to set up escrow for 2015 bonds. No principal will be due until 2027. Interest is still required to be paid.

Bond Debt

- **CAPITAL PURCHASE/CONSTRUCTION FROM STATE (FUND SOURCE 2120) $2,526,290.00**
  - 2015 BOND PRINCIPAL $ 0.00*
  - 2015 BOND INTEREST $ 127,800.00
  - 2018 BOND INTEREST $ 166,200.00
  - QSCB INTEREST $ 21,775.20
  - 2008 BOND PRINCIPAL $ 324,111.63
  - 2008 BOND INTEREST $ 55,844.78
  - 2021 PKS INTEREST $1,023,600.00

*used K12 grant to escrow principal until 2027

Bond Debt

- **FLEET RENEWAL FROM STATE (FUND SOURCE 1320) $894,558.00**
  - 2018 BOND PRINCIPAL $155,000.00
  - 2018 BOND INTEREST $ 14,400.00
  - 2021 BOND PRINCIPAL $335,000.00
  - 2021 BOND INTEREST $105,400.00

Status of Debt

- **2015 bond** remaining balance as of 9/30/25 $2,830,000.00.
  - Will use K12 grant 2.5 million and required match to place in escrow
  - FY 25 and 26 will be covered pick payments back up in 2027
  - Date of liquidation: 2028
- **2018 bond** remaining balance as of 9/30/25 $4,635,000.00
  - Paid with 1320 fleet renewal funds from state and 2120 capital funds from state
  - Principal payment on roof component until 2029; bus principal on going
  - Date of liquidation: 2032
- **2021 bond** remaining balance as of 9/30/25 $57,890,000.00
  - Paid with 1320 fleet renewal from state 2120 capital funds from state
  - Principal payment for construction starts 2033; bus principal on going
  - Date of liquidation: 2051

Status of Debt

- 2008 (2015 pooled B bonds) from state
  - Ends 2029
  - Remaining principal and interest $1,304,118.93
- 2010 QCSB debt series from state
  - Ends 2027
  - Remaining principal and interest $755,694.70

PROPOSED TOTAL FUND EQUITY
DEBT SERVICE FUND
FY 2026

Total Revenues & Other Fund Sources	$	2,554,806
Total Expenditures & Other Fund Uses	$	2,329,132
Excess of Revenues Over (Under) Expenditures	$	225,674
Fund Balance Beginning of the Year	$	5,915,144
Unreserved Fund Balance - End of the Year	**$**	**6,140,818**

CAPITAL PROJECTS

- Acquisition or construction of major capital expenditures

- Remainder of Bond funds to be utilized for projects such as
  - Roof repairs (should completed all campuses after this round)
  - Painting
  - Flooring
  - Safety fencing
  - Portion of Metal Buildings (in bid process)

PROPOSED TOTAL FUND EQUITY
CAPITAL PROJECTS FUND
FY 2026

Total Revenues & Other Fund Sources	$ 1,500,103
Total Expenditures & Other Fund Uses	$ 1,500,103
Excess of Revenues Over (Under) Expenditures	$ 0
Fund Balance Beginning of the Year	$ 7,189,699
Unreserved Fund Balance - End of the Year	**$ 7,189,699**

EXPENDABLE TRUST

- Non-public local school activity monies and assets held in a trustee capacity

Expendable Trust Revenues

- Local Schools Non Public Funds
  - Revenues $597,921
  - Expenses $504,895

- Fund balance estimated ending $346,283
- This includes $236,000 of an annuity we hold for the Elizabeth Steere Scholarship.

PROPOSED TOTAL FUND EQUITY
ALL FUNDS
FY 2026

Total Revenues & Other Fund Sources	$ 111,072,509
Total Expenditures & Other Fund Uses	$ 121,614,249
Excess of Revenues Over (Under) Expenditures	$ (10,541,740)
Fund Balance Beginning of the Year	$ 70,894,150
Unreserved Fund Balance - End of the Year	**$ 60,352,410**

Budget Notes

- Student enrollment affects the financial stability of the District. This impacts our state foundation program funding. If units decrease then so does our appropriation. Won't know the outcome of student counts until after the 20 day. Hopeful at that point in time we see an increase.

- Autaugaville closing came a redistribution of the state funds associated with the school and Title I funds. The state funds/units were placed with the teachers/students based upon student transfers among the redistricted areas. The portion of Title I that Autaugaville received in the past was redistributed among all of the schools.

- FY 2026 the schools were staffed at a level of wants/needs and not just units earned. The redistribution of Autaugaville units, among the appropriate schools based upon students, assisted with this structure.

- This year we elected to serve all schools (AVA excluded) with Title I funds. Although not all met the poverty percentage, we were able to distribute the funds to supplement the state funding schools receive.

Federal Budget Challenges

- Title I funds are heavily utilized to support teacher units in Billingsley due to lack of earned units to support the K12 school.
- Federal revenues that help support our classrooms are decreasing as a result of ADM decreases and federal funding decreases. This affects our ability to conduct/provide professional development for teachers, teacher units, and services.
- Child Nutrition Program CEP program (all eat free) affects the federal funding. Changes in Washington could effect the determination of those participating. Revenue returns expected to be low for the upcoming year due to poverty % adjustment. Could require more pass thru.
- Some federal programs could be eliminated in future fiscal years.

State Budget Challenges

- Utilizing teachers units to ensure each school has a full time Assistant Principal and Counselor. Not all schools earn those positions.
- Increase in special education population does not equate to the funds currently received. Additional support staff needed without adequate funding resulting in the use of local revenues.
- How to maintain additional summer programs and provide the additional instructional tools.
- Instructional materials and software will have to be reviewed and a reduction in variety of offerings will be necessary after 2026 due to ending of ESSER funds.
- Required training to implement state issued curriculum without sufficient funding.
- Increasing cost of textbooks without appropriate funding.

Choose Act/Charter School Challenges

- Choose Act will impact our state funding as more families look to use this program.
- Under the Choose Act, systems' lose $7,000 eligible student enrolled in a participating school.
- Systems lose $2,000 capped at $4,000 per family for home school programs.
- Charter Schools have access public school Foundation funds based upon the ADM zoned for the public school attending the Charter school.
- Charter Schools for 2026 received 10.3 million additional funding under the ETF Supplemental.
- Potential for Charter Schools to receive more funds in the future.
- Both of these programs cut in to our state funds and potentially our local.

Local Budget Challenges

- Current technology infrastructure needs to be constantly updated to maintain adequate support for staff and students.
- A small support staff for maintenance and technology serving a district of this size requires use of outside contract services.
- Administrative support staff (Assistant Principals) on Teacher salary schedule without those positions being funded or fully funded.
- Current funding is not adequate to meet the demands (i.e. Instructional Programming, Building Renovations, Pre-K, & At-Risk Programs, Deferred Maintenance, etc.).
- Paid Parental Leave costs (PPL) is not fully funded. Districts only receive $120 per day and it costs us $135-145 per day. Law effective July 1 but receive zero funding for August and September.

Local Budget Challenges

- Local revenues having to absorb central office salaries and benefits. Please note that ACBOE is at or under the appropriate expenditure percentage for the CO.
- Most funds received from the state for capital projects are absorbed solely by bond debt.
- Most funds received from the state for bus renewal are absorbed solely by bond debt.
- Local revenues are allocated to bond debt, required state match, CNP pass thru, SPED maintenance of effort, therefore cannot build up adequate reserves for renovations, upgrades, or infrastructure.

Questions & Answers