

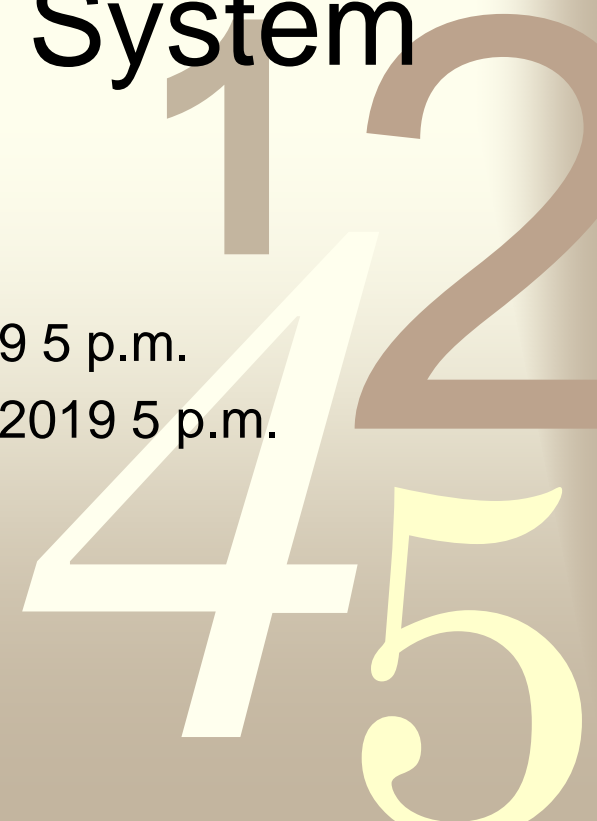
Butler County School System

FY 2020 Proposed Budget

First Public Hearing: Thursday, September 5, 2019 5 p.m.

Second Public Hearing: Tuesday, September 10, 2019 5 p.m.

Brandi Mosley, CSFO



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Requirements for Budget Hearings

Section 16-13-140 Code of Alabama

(as amended by Act 97-624)

Lea Budget shall include:	Form to be used:
a. Total resources available to LEA from all funding & revenue sources	Proposed Annual Budget of Revenues (Exhibit P-I)
b. Total proposed expenditures by school and total for LEA	<ol style="list-style-type: none"> Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II)
c. Proposed expenditures by category or function	Proposed Budget of Expenditures by School or Cost Center (Exhibit P-II)
d. Operating resources earned by school for Foundation Program	Attachment to Proposed Budget by School or Cost Center (Exhibit P-II)
e. Projected enrollment by school and total for LEA	Attachment to Proposed Budget by School or cost Center (Exhibit P-II)
f. Number to be employed at each school (Teachers, Librarians, Counselors, Administrators, Other support personnel)	Attachment to Proposed Budget by School or Cost Center (Exhibit P-II)

P-I and P-II reports and attachments are posted on our website.

www.butlerco.k12.al.us

FY 2020 Budget Summary

Butler County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	TOTAL (Memo Only)
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	
REVENUES						
STATE REVENUES	18,895,384.00	55,000.00	300,000.00	765,266.00	0.00	20,015,650.00
FEDERAL REVENUES	61,500.00	4,673,598.42	0.00	0.00	0.00	4,735,098.42
LOCAL REVENUES	3,994,791.00	1,018,950.00	1,550,000.00	0.00	328,700.00	6,892,441.00
OTHER REVENUES	56,000.00	76,000.00	0.00	0.00	0.00	132,000.00
TOTAL REVENUES	23,007,675.00	5,823,548.42	1,850,000.00	765,266.00	328,700.00	31,775,189.42
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,550,248.41	1,287,828.41	0.00	0.00	167,800.00	15,005,876.82
INSTRUCTIONAL SUPPORT SERVICES	3,265,294.77	1,368,585.45	0.00	0.00	10,000.00	4,643,880.22
OPERATIONS & MAINTENANCE	1,886,848.56	174,500.00	0.00	100,000.00	0.00	2,161,348.56
AUXILIARY SERVICES	1,603,260.00	2,131,812.46	0.00	0.00	16,900.00	3,751,972.46
GENERAL ADMINISTRATIVE SERVICES	1,335,965.16	448,453.66	0.00	0.00	0.00	1,784,418.82
CAPITAL OUTLAY	0.00	0.00	0.00	365,530.00	0.00	365,530.00
DEBT SERVICES	0.00	0.00	2,194,675.02	222,035.22	0.00	2,416,710.24
OTHER EXPENDITURES	992,083.52	411,530.90	0.00	0.00	134,000.00	1,537,614.42
TOTAL EXPENDITURES	22,633,700.42	5,822,710.88	2,194,675.02	687,565.22	328,700.00	31,667,351.54
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	314,980.04	407,867.17	344,675.02	0.00	0.00	1,067,522.23
OTHER FUND USES	758,887.54	141,000.00	0.00	0.00	0.00	899,887.54
TOTAL OTHER FUND SOURCES (USES)	(443,907.50)	266,867.17	344,675.02	0.00	0.00	167,634.69
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(69,932.92)	267,704.71	0.00	77,700.78	0.00	275,472.57
BEGINNING FUND BALANCE - OCT 1	2,084,689.17	881,026.77	0.00	425,683.41	196,602.39	3,588,001.74
ENDING FUND BALANCE - SEP 30	2,014,756.25	1,148,731.48	0.00	503,384.19	196,602.39	3,863,474.31

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FY 2020 BUDGET

GENERAL FUND



FY 2019 Budget Summary

Butler County Board of Education
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 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2020

	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
FUND TYPES		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	TRUST	(Memo Only)
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General Fund State Revenue

REVENUES:	2020	2019	Variance
Foundation Program	15,917,064	15,360,467	556,597
School Nurse	158,804	155,947	2,857
Technology	61,799	55,940	5,859
Career Tech O&M	17,855	18,084	-229
ARI	211,524	209,809	1,715
English as 2 nd Lang.	1,703	845	-858
Gifted	11,493	9,628	1,865
Transportation	1,549,460	1,422,032	127,428
At Risk	113,139	112,691	1,356
Preschool	40,135	7,547	32,588
OSR	807,408	793,042	14,358
National Board Prof Teaching	5,000	5,000	0
Total	\$18,895,384	\$18,148,140	175,683



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State Revenue Per ADM



State Funding: includes Foundation Program, School Nurse Program, Transportation, Capital Allocation.

FY 2020 State Foundation Program

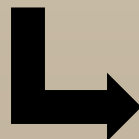
007 Butler County	FY 2020		FY 2019	Change
System ADM	2,850.90		2,915.40	-64.50
<i>Foundation Program Units</i>				
Teachers	164.90		167.50	-2.60
Principals	6.00		6.00	0.00
Assistant Principals	3.00		3.00	0.00
Counselors	6.00		6.00	0.00
Librarians	6.00		6.00	0.00
Career Tech Directors	2.00		2.00	00.0
Career Tech Counselor	1.00		1.00	00.0
Total Units	188.90		191.50	-2.60

ADM: (Average Daily Membership) represents the total, average daily enrollment during the first twenty days after Labor Day of the previous school year. This total does not include Pre-K students.

See supplemental sheet for breakdown of each school

FY 2020 State Foundation Program

Foundation Program (State and Local Funds)	2019	2020	2020	Change
Salaries	9,928,935	10,232,527		303,592
Fringe Benefits	3,936,391	3,986,708		50,317
Other Current Expense (\$17,950/unit)	3,437,421	3,589,991	(\$19,005/unit)	152,570
Classroom Instructional Support				
Student Materials (\$536.06/unit)	102,656	113,340	(\$600/unit)	10,684
Technology (\$300/unit)	57,450	66,116	(\$350/unit)	8,666
Library Enhancement (\$96.14/unit)	18,409	29,794	(\$157.72/unit)	11,385
Professional Development (\$90/unit)	17,235	18,890	(\$100/unit)	1,655
Common Purchase (\$0/unit)	0	0	0	0
Textbooks (\$70/adm)	204,080	213,818	(\$75/adm)	9,738
Total Foundation Program	17,702,577	18,251,184		548,607



State Foundation Allocation
after 10 mill match

Foundation Program 10 mill match

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- Foundation Program – developed to provide an equitable, basic state funding stream for public K-12 schools throughout the State. The equity is mandated through a 10-mill equivalence in local property tax that each school system commits to the Foundation Program.
- Local property taxes are projected at \$2,954,120 leaving \$620,000 for general operations of the school district after the 10 mill match.

School Nurse Program

0011

- State Allocation - \$158,804
- Pay for 52% of each nurse (6 nurses).
Remainder paid from Title I.
- Each nurse gets \$600 each in supply money
- Additional supply funding \$1,459.57
- \$450 each for travel & training
- \$2,100 for in-county travel for lead nurse

Tech Coordinator

0011

- State allocation - \$61,799
- Pays for 58% of salary
- Remainder paid from Title I



Career Tech O&M

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- \$17,855
- Classroom supplies, software, textbooks, and equipment for the Career Tech program.



Alabama Reading Initiative

0011

- \$211,524
- Pays for 90% of 3 reading specialist.
- 1 at WOP (K-1)
- 1 at WOP/GES (2-3)
- 1 at GEO/MCK



Gifted

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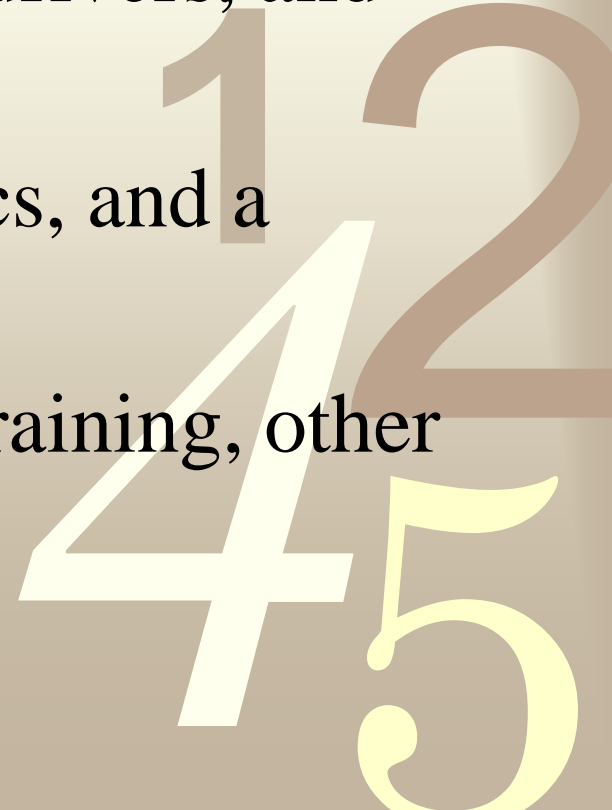
- \$11,493
- Drivers, fuel, and other cost related to field trips for gifted students, supplies, computer hardware, travel & training.



Transportation

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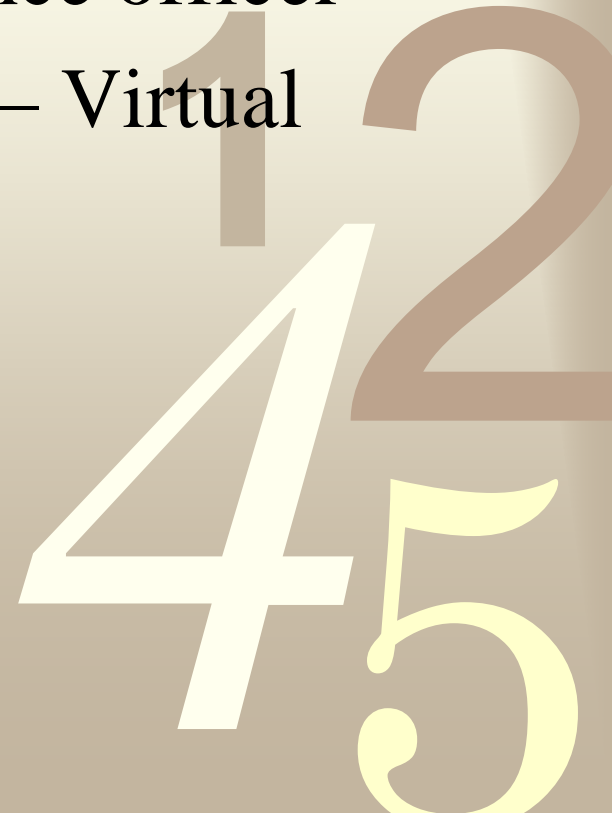
- \$1,549,460 total allocation
- 36 bus drivers & 4 career tech drivers, and subs (\$1,077,431.48)
- Director, Secretary, 2 mechanics, and a shop helper. (\$264,305.08)
- Fuel, tires, oil, parts, travel & training, other supplies



At Risk

0011

- Allocation \$113,139
- Funds part time retired attendance officer
- Funds part time retired teacher – Virtual school, credit recovery



State Preschool

0011

- \$40,135
- 50% of Pre-school speech pathologist



Bright Beginnings Program (K4)

0011

- OSR Grant is \$807,408
- Funds 13.45 of 18 employees
- .79 will be funded from Rural Education Initiative
- 3.76 are funded from Title I – \$126,968



General Fund Federal Revenues

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- \$61,500 TOTAL
- ROTC reimbursement - \$59,000
- Disability payments - \$2,500 est.



General Fund Local Revenues

Description:	Projected FY20 Amount	Notes:
Ad Valorem (property tax)	\$2,954,120	(10 mill match is \$2,334,120)
Privilege tax	\$13,500	
Sales tax	\$770,000	remaining sales tax is budgeted in Debt Service Fund. (\$344,675.02 of the amount listed here will be transferred to Debt Service Fund)
Beverage tax	\$80,000	
Vehicle tag tax	\$6,000	
Manufactured home tax	\$3,500	
GEAR UP reimbursement	\$18,021	
Bank interest	\$9,500	
Medicaid Admin Claims	\$140,000	
Mineral tax	\$150	
TOTAL	\$3,994,791	

Anticipated Local Tax Revenue

Local Tax Revenues:	Proposed 2020	Amended 2019	Variance
Ad Valorem	2,954,120	2,900,000	54,120
1 Cent Sales Tax	2,140,000	2,070,000	70,000
Georgiana & McKenzie Sales Tax	180,000	180,000	0
Misc. Tax Revenues	103,000	103,000	0
Total Tax Revenue	5,377,120	5,253,000	124,120
Less State Required 10 Mill Match	(2,334,120)	(2,342,110)	7,990
Balance for Local Use	3,043,000	2,910,890	132,110

2 Mills of Ad Valorem, 1 Cent Sales Tax, and Georgiana & McKenzie Sales Tax are all earmarked for the 2015 Bond Debt. The 2015 Bond Debt payment is \$1,894,675. \$300,000 will be paid from Capital Outlay funds and \$1,593,975 will be paid from local tax revenue. Greenville High School Debt is also paid from local tax revenue \$300,000. This leaves a balance of approximately \$1.1 million to cover utilities, insurance coverage on all buildings, maintenance cost, etc.

General Fund Other Revenues

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- \$56,000 & \$314,980.04
- Misc revenue and fuel for field trips
- Indirect Cost and transfer-in funds from local schools



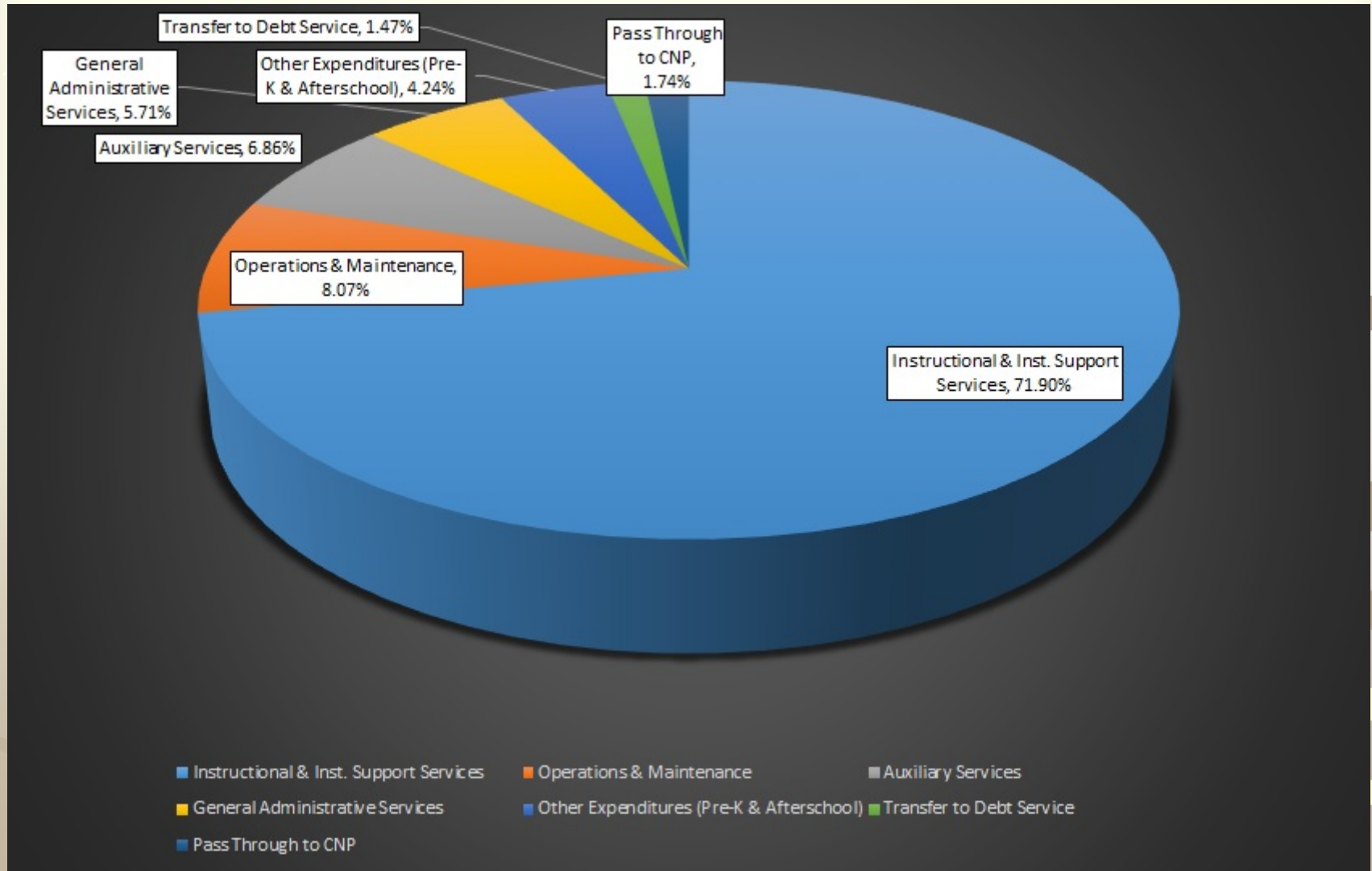
General Fund Expenditures

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 Beginning Fund Balance \$2,084,689.17
 Projected FY20 Revenues \$23,322,655.04

Projected expenditures:	2020	2019	Variance
Instructional Services	13,550,248.41	13,102,678.56	447,569.85
Instructional Support Services	3,265,294.77	3,086,077.69	179,217.08
Operations & Maintenance	1,886,848.56	1,679,955.01	206,893.55
Auxiliary Services	1,603,260.00	1,573,599.00	29,661.00
General Administrative Services	1,335,965.16	1,348,068.08	-12,102.92
Other Expenditures	992,083.52	961,243.99	30,839.53
Other Fund Uses	758,887.54	1,077,828.68	-318,941.14
TOTAL EXPENDITURES	23,392,587.96	22,829,451.01	563,136.95

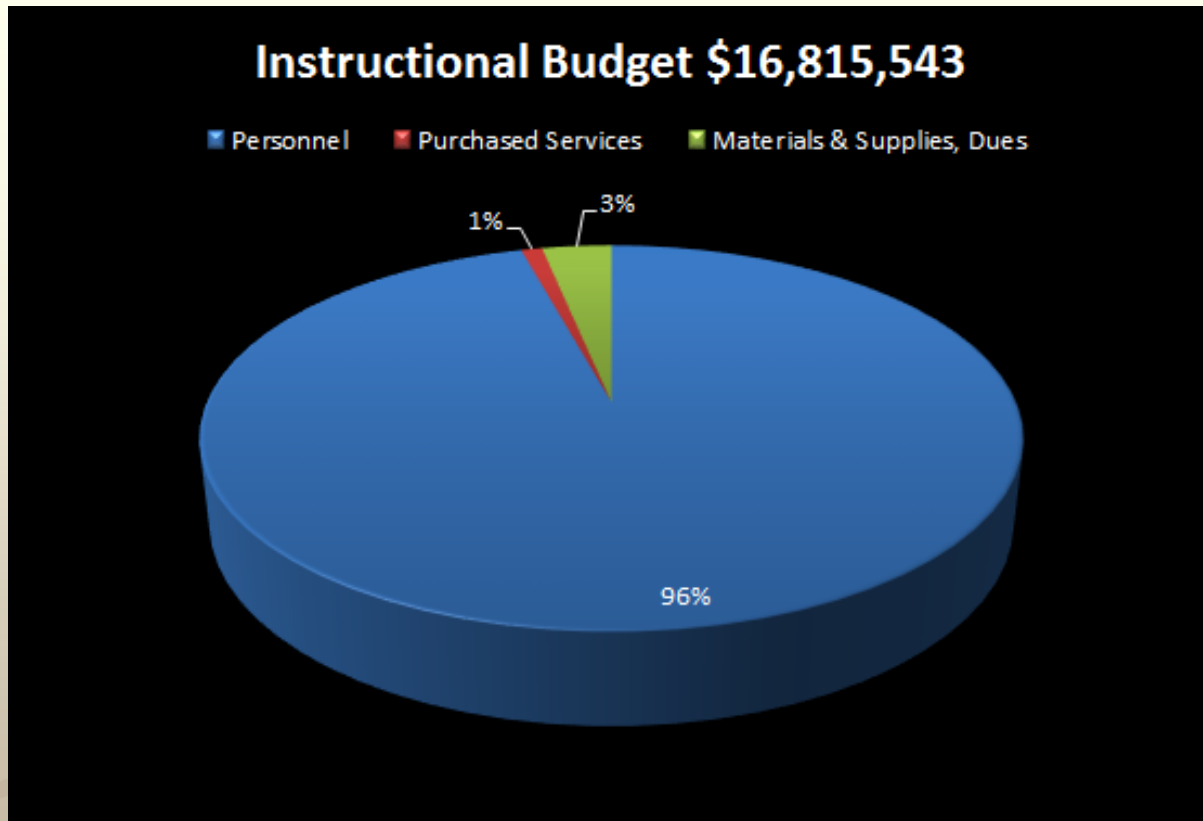
Ending Fund Balance \$2,014,756.25

FY 2020 General Fund Expenditures



Instructional/Instructional Support Services

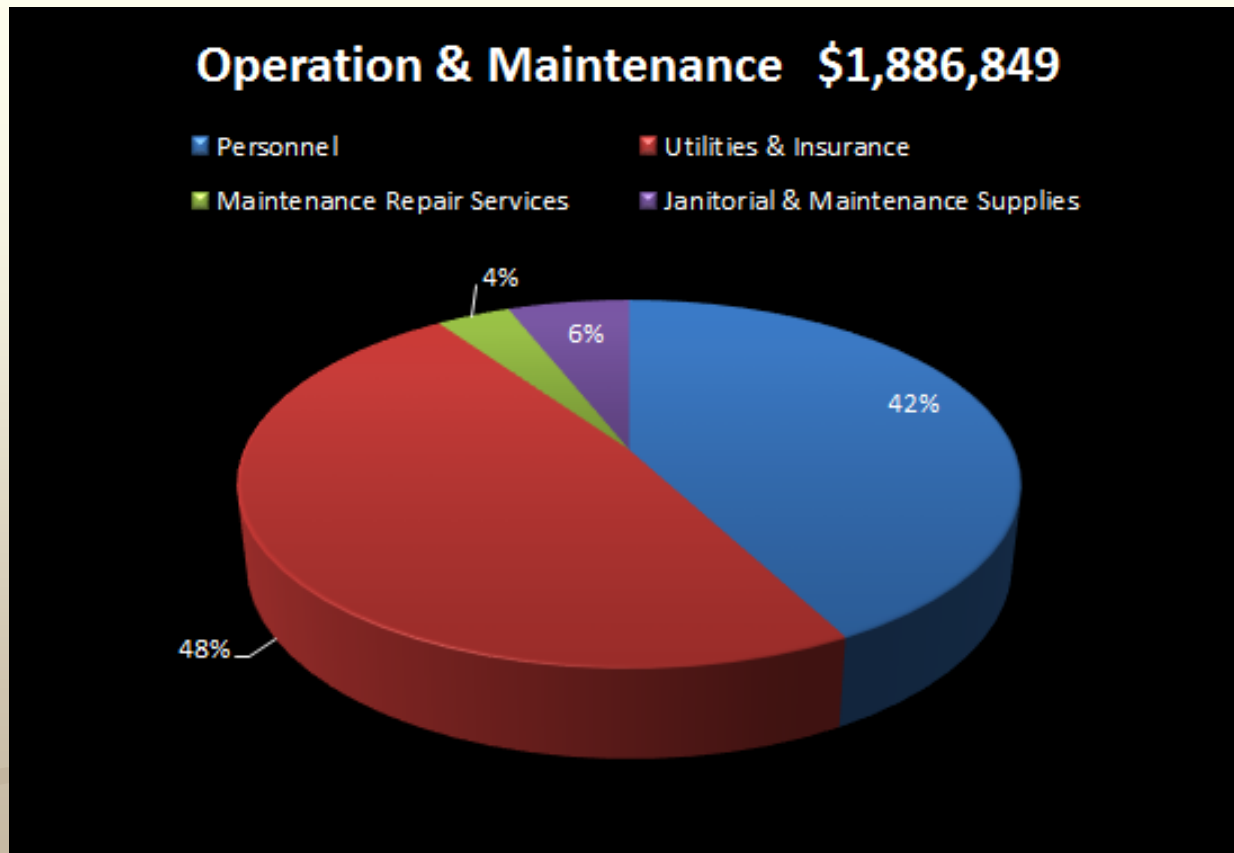
- Instructional Services/Instructional Support – Instructional Services are activities dealing directly with the interaction between teachers and students. Instructional Support Services are those services/activities providing supervision and/or technical and logistical support to facilitate and enhance instructions – such as Principals, Asst Principals, Counselors, etc.



Note: General Fund Expenditures Only (no Federal Funds were included in these figures).

Operation & Maintenance

- Activities concerned with keeping the physical plant open, comfortable and safe for use and keeping the grounds, buildings and major equipment in effective working condition and good state of repair. These include the activities of maintaining safety in buildings, on the grounds and in the vicinity of schools. Included in this function are security, janitorial services, utility services and maintenance services.

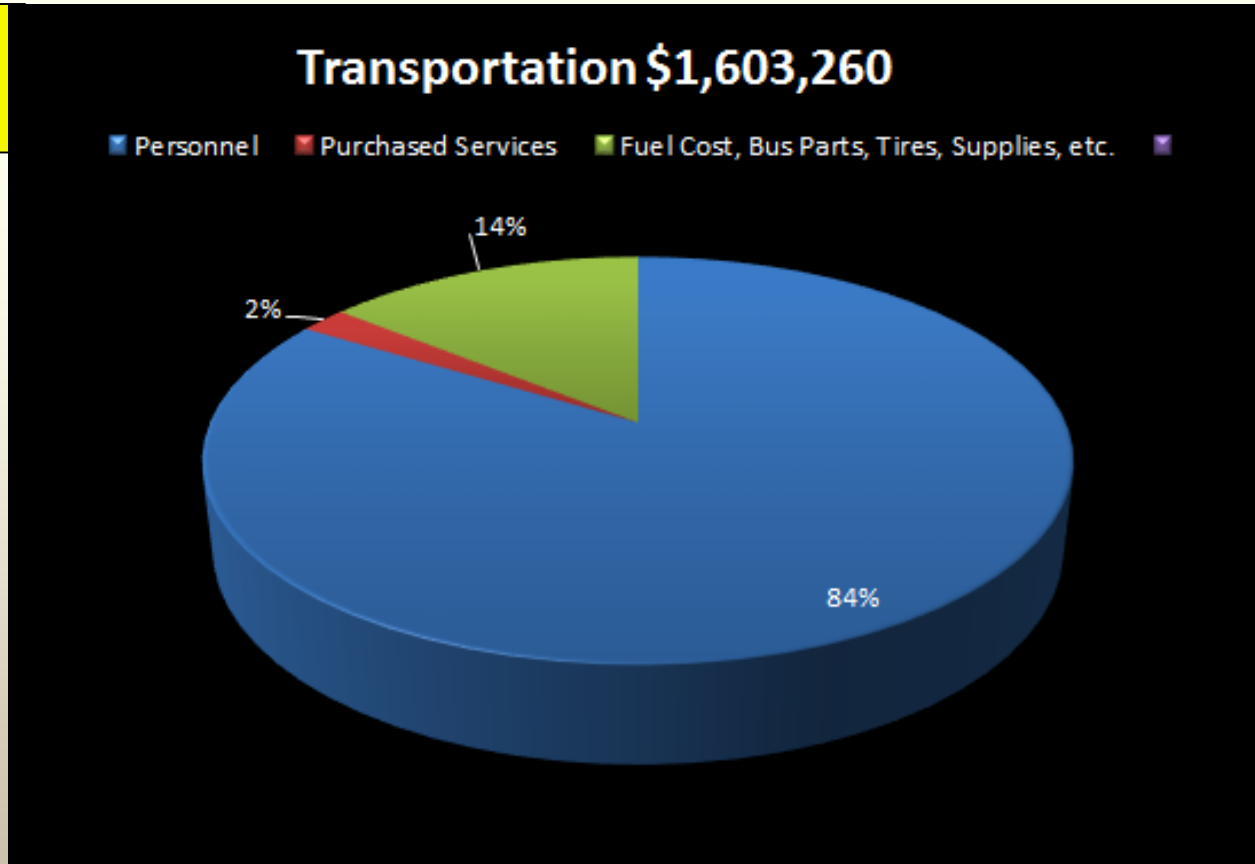


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Auxiliary Services

- 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.

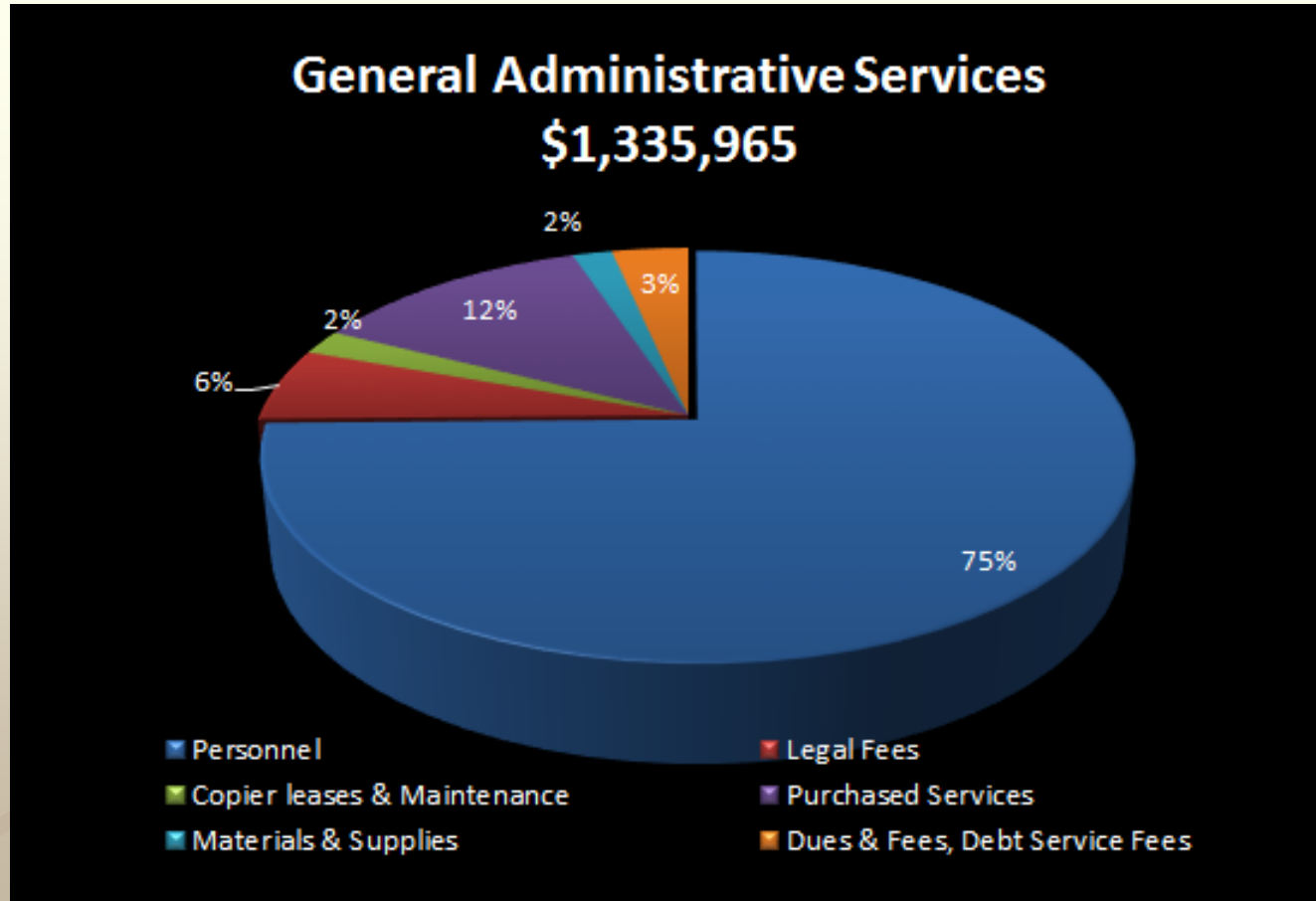
This is the amount budgeted, not the amount allocated by ALSDE.



Transportation Allocation is \$1,549,460. Fleet Renewal Allocation is \$299,736 which is budgeted in the Capital Projects Fund. Transportation is fully funded this year. The amount over the budget is for field trips and will be paid for by the local schools. Fleet Renewal Funds will be used to pay the annual Bus Debt Service payment.

General Administrative Services

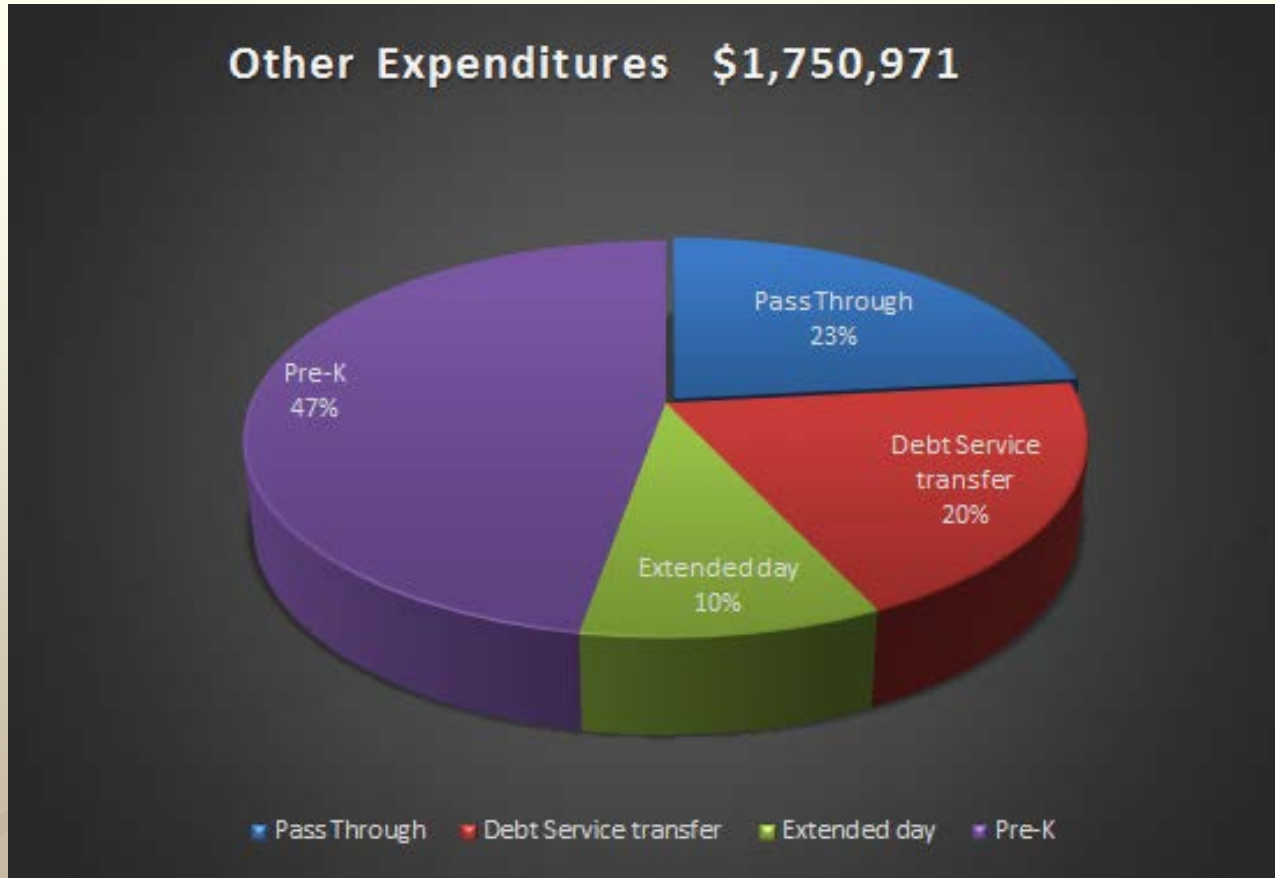
- Activities concerned with establishing and administering policy for operating the school system. Such as Board of Education Services, Executive Administrative Services, Business Support Services, and System-Wide Support Services (Human Resources, IT Services).



Note: General Fund Expenditures Only – includes Grant funds. (no Federal Funds were included in these figures).

Other Expenditures

- Activities involving the operations of programs other than those normally considered “day school.” These include activities such as After School Program and Pre-K Program.



Note: General Fund Expenditures Only (no Federal Funds were included in these figures).

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General Fund Budget Summary

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General Fund	
Beginning Fund Balance, 10/1/2019	2,084,689.17
Operating Revenue	23,322,655.04
Operating Expenses & Interfund Transfers	23,392,587.96
Excess (Deficit)	(69,932.92)
Ending Fund Balance, 9/30/2020	2,014,756.25



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FY 2020 BUDGET

SPECIAL REVENUE FUND



FY 2020 Budget Summary

Butler County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
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JAG Grant – state revenue

0011

- Jobs For Alabama Graduates
- \$55,000
- Retired teacher to be a facilitator



Federal Revenue

FY20 & FY19 budget figures do not include federal carryover totals as those are calculated and budgeted during the amendment after the end of fiscal year.

REVENUES:	2020	2019	Variance
Federal Revenues:			
Individuals with Disability Act	864,472	899,675	-35,203
Perkins – Career Tech	60,835	63,997	-3,162
ESSA Title I – Part A	1,457,347	1,465,008	-7,661
Title I – Part A School Improvement	No allocation as of today	288,167	
Title II, Part A – Improving Teacher Quality	177,543	185,578	-8,035
ESSA Title IV, Part A	105,423	97,676	7,747
Title IV – Part B 21 st Century	No allocation as of today	75,000	
Title V, Part B – Rural Education Initiative	59,182	58,377	805
USDA – Food & Nutrition	1,757,043	1,777,800	-20,757
AmeriCorps	191,753	231,633	-39,880
Total	4,673,598	4,779,744.00	-106,145

IDEA Part B

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- \$844,677 allocation
- 17 aides, 1 LPN, 1 Specialist, 50% Special Ed administrator, 1 Psychometrist
- \$1,535 copier lease.



IDEA – Preschool

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- \$19,795
- 26% of Preschool Speech Pathologist (50% is paid with State Preschool funds, and 24% with local – to meet MOE).



Special Education Cost

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- State Foundation Funded Expenditures for Special Services –
 - **\$1,701,978**
- Federal Funded Special Services Expenditures (IDEA-Part B & Preschool) –
 - **\$864,472**
- Local Funded Expenditures for Special Services –
 - **\$205,063**
- FY 2020 Total Expenditures for Special Education:
 - **\$2,771,513**
- Special Ed Staff of **46.5** Employees
- Covering 337 special needs students and 129 gifted students (Federal Law requires the school system to provide services for special needs students age 3 – 21).

Perkins

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- \$60,835 allocation
- Career Tech supplies, software, equipment, travel & training



Title I

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- \$1,457,347 allocation
- 3.12 Nurses (48% of each school nurse)
- 2.34 Instructional teachers & aides
- 75% of Federal Coordinator
- 1 Federal Programs secretary
- 50% of Federal Programs bookkeeper
- 42% of Technology Coordinator
- 1.30 AmeriCorps (Director – 65% & Assistant – 65%)
- 3.76 PreK Aides
- 1.60 AP (½ @ GMS, ½ @ GEO, 60% at WOP)
- 1 Counselor (1/2 @ GHS, ½ @ GES)
- Plus supplies, travel & training, software



Title II

0011

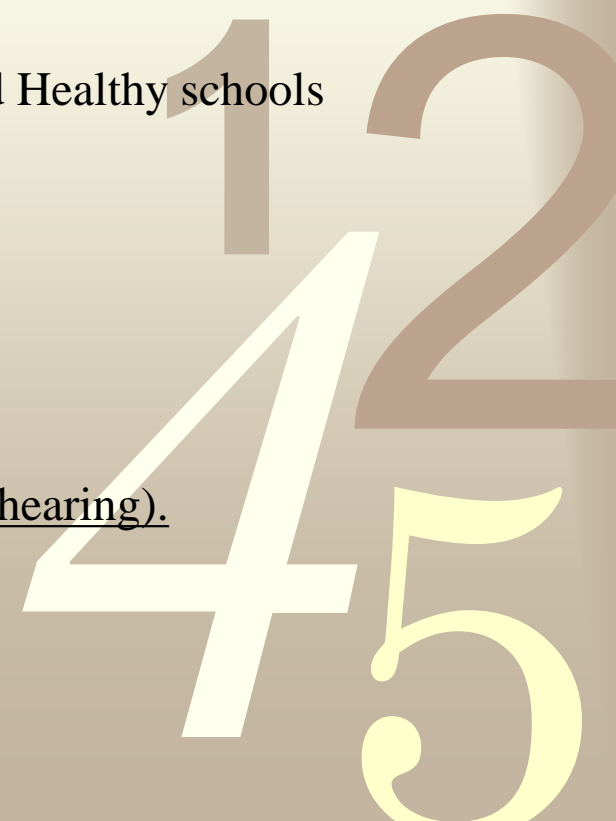
- \$177,543 allocation
- 1 Classroom Size Reduction teacher
- Travel & training – Professional development



ESSA, Title IV-Part A

0011

- \$105,423 allocation
- Minimum of 20% of budget has to be spent on well-rounded students
- Minimum of 20% of budget has to be spent on Safe and Healthy schools
- Technology
- Indirect Cost \$1,496
- (Budget for this allocation is still in progress at time of hearing).



Rural Education Initiative

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- \$59,182
- 79% - PreK Teacher



Child Nutrition Program Summary

0011

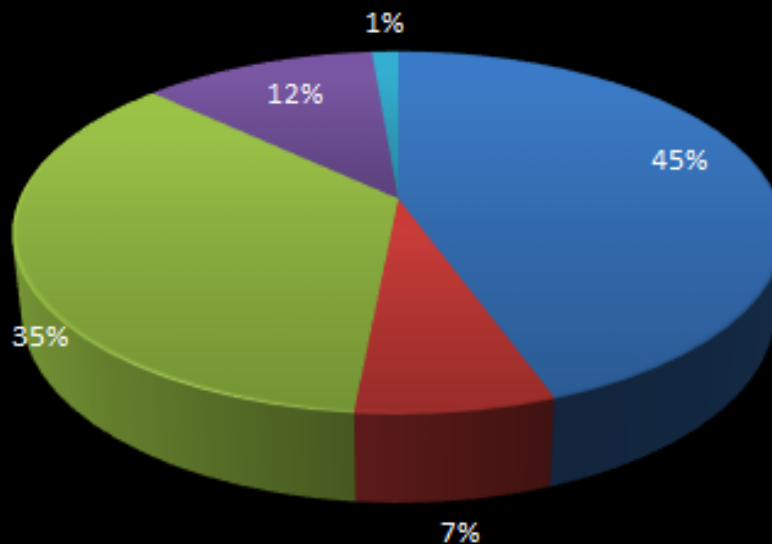
- Last year, **587,418** meals were served.
- Countywide 26 employees
- Revenue
 - USDA \$1,641,143
 - Estimated Sales: \$ 290,900
 - Pass thru (transfer from Gen Fd) \$ 407,867
 - Other (inc. State Rebates) \$ 192,651
- Total Revenues **\$2,532,561**



Auxiliary Services

Child Nutrition Program \$2,264,856

- Personnel
- Food
- Capital Equipment
- Purchased Services
- Materials, Supplies & Equipment, I.C.



CNP served 587,418 meals last year.

CNP Expenditures include federal funds.

CNP/Equipment Purchases

0011

Schools to purchase capital equipment:	Amount to be purchased:
Greenville Middle	\$25,000
W.O. Parmer	\$5,000
TOTAL	\$30,000



AmeriCorps

0011

- Grant is \$191,753
- Local cost \$101,990
- Title I cost \$75,678
- 20 members
- 1 Director & 1 Assistant



Local Revenues in the Special Revenue Fund

0011

REVENUES:	2020
Daily Cafeteria Sales	\$290,900
CNP Interest	\$2,050
Local School Public Revenue	\$726,000
TOTAL	\$1,018,950



Other Revenues in the Special Revenue Fund

0011

REVENUES:	2020
Rebates – CNP Fund	\$76,000
TOTAL	\$76,000



0011

FY 2020 BUDGET

DEBT SERVICE FUND



FY 2020 Budget Summary

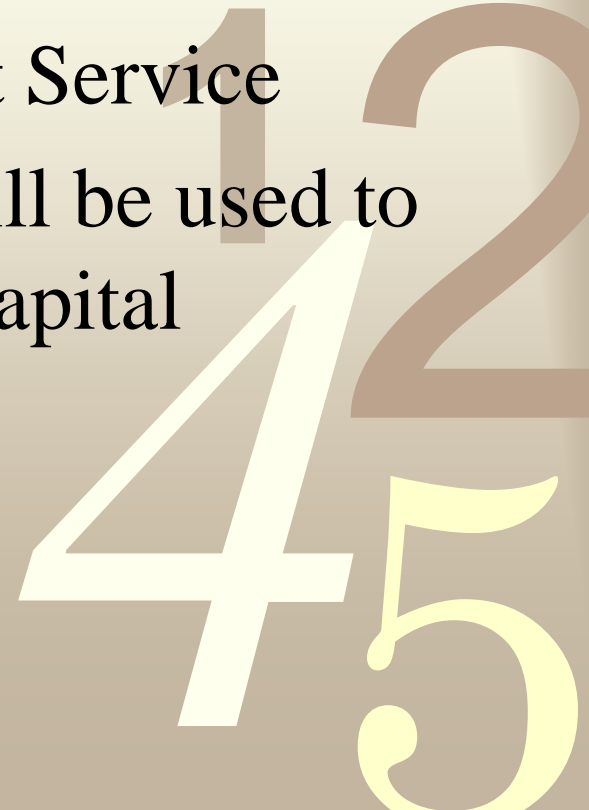
Butler County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	18,895,384.00	55,000.00	300,000.00	765,266.00	0.00	20,015,650.00
FEDERAL REVENUES	61,500.00	4,673,598.42	0.00	0.00	0.00	4,735,098.42
LOCAL REVENUES	3,994,791.00	1,018,950.00	1,550,000.00	0.00	328,700.00	6,892,441.00
OTHER REVENUES	56,000.00	76,000.00	0.00	0.00	0.00	132,000.00
TOTAL REVENUES	23,007,675.00	5,823,548.42	1,850,000.00	765,266.00	328,700.00	31,775,189.42
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,550,248.41	1,287,828.41	0.00	0.00	167,800.00	15,005,876.82
INSTRUCTIONAL SUPPORT SERVICES	3,265,294.77	1,368,585.49	0.00	0.00	10,000.00	4,643,880.22
OPERATIONS & MAINTENANCE	1,886,848.56	174,500.00	0.00	100,000.00	0.00	2,161,348.56
AUXILIARY SERVICES	1,603,260.00	2,131,812.46	0.00	0.00	16,900.00	3,751,972.46
GENERAL ADMINISTRATIVE SERVICES	1,335,965.16	448,453.66	0.00	0.00	0.00	1,784,418.82
CAPITAL OUTLAY	0.00	0.00	0.00	365,530.00	0.00	365,530.00
DEBT SERVICES	0.00	0.00	2,194,675.02	222,035.22	0.00	2,416,710.24
OTHER EXPENDITURES	992,083.52	411,530.90	0.00	0.00	134,000.00	1,537,614.42
TOTAL EXPENDITURES	22,633,700.42	5,822,710.88	2,194,675.02	687,565.22	328,700.00	31,667,351.54
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	314,980.04	407,867.17	344,675.02	0.00	0.00	1,067,522.23
OTHER FUND USES	758,887.54	141,000.00	0.00	0.00	0.00	899,887.54
TOTAL OTHER FUND SOURCES (USES)	(443,907.50)	266,867.17	344,675.02	0.00	0.00	167,634.69
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(69,932.92)	267,704.77	0.00	77,700.78	0.00	275,472.57
BEGINNING FUND BALANCE - OCT 1	2,084,689.17	881,026.77	0.00	425,683.41	196,602.39	3,588,001.74
ENDING FUND BALANCE - SEP 30	2,014,756.25	1,148,731.48	0.00	503,384.19	196,602.39	3,863,474.31

State Revenues in Debt Service Fund Public School Fund – Capital Outlay

0011

- \$765,530 total allocation – split between Debt Service Fund & Capital Project Fund
- \$300,000 is used for 2015 Debt Service
- \$465,530 remaining balance will be used to pay for building insurance in Capital Projects Fund



Local Revenues in Debt Service Fund

0011

REVENUES:	2020
Sales tax	\$1,370,000
Georgiana & McKenzie special sales tax	\$180,000
TOTAL	\$1,550,000



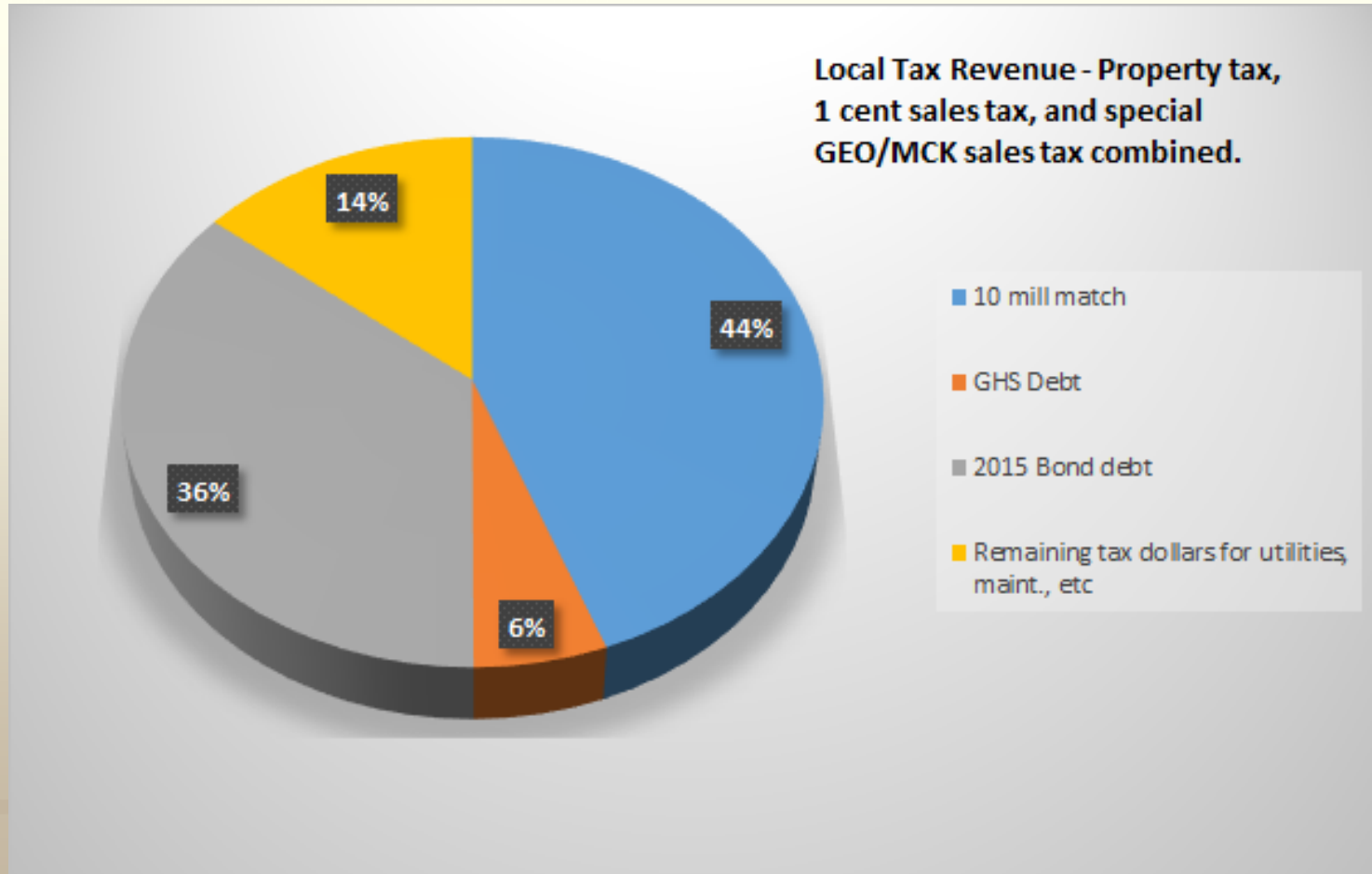
FY 2020 Debt Service

Long Term Debt	Principal Payment	Interest Payment	Source of Funds
Greenville High	260,225.69	39,774.31	One Cent Sales Tax
2015 BCBOE Bond Issue	835,000	1,059,675.02	One Cent Sales Tax/ PSF-Capital Outlay
Total	1,095,225.69	1,099,449.33	
Total Principal and Interest Payments from the Debt Service Fund	2,194,675.02		



Where are your tax dollars going?

0011



0011

FY 2020 BUDGET

CAPITAL PROJECTS FUND



FY 2020 Budget Summary

Butler County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION	GOVERNMENTAL				TRUST	EXHIBIT B-I-A
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS	EXPENDABLE TRUST	TOTAL (Memo Only)
REVENUES						
STATE REVENUES	18,895,384.00	55,000.00	300,000.00	765,266.00	0.00	20,015,650.00
FEDERAL REVENUES	61,500.00	4,673,598.42	0.00	0.00	0.00	4,735,098.42
LOCAL REVENUES	3,994,791.00	1,018,950.00	1,550,000.00	0.00	328,700.00	6,892,441.00
OTHER REVENUES	56,000.00	76,000.00	0.00	0.00	0.00	132,000.00
TOTAL REVENUES	23,007,675.00	5,823,548.42	1,850,000.00	765,266.00	328,700.00	31,775,189.42
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,550,248.41	1,287,828.41	0.00	0.00	167,800.00	15,005,876.82
INSTRUCTIONAL SUPPORT SERVICES	3,265,294.77	1,368,585.45	0.00	0.00	10,000.00	4,643,880.22
OPERATIONS & MAINTENANCE	1,886,848.56	174,500.00	0.00	100,000.00	0.00	2,161,348.56
AUXILIARY SERVICES	1,603,260.00	2,131,812.46	0.00	0.00	16,900.00	3,751,972.46
GENERAL ADMINISTRATIVE SERVICES	1,335,965.16	448,453.66	0.00	0.00	0.00	1,784,418.82
CAPITAL OUTLAY	0.00	0.00	0.00	365,530.00	0.00	365,530.00
DEBT SERVICES	0.00	0.00	2,194,675.00	222,035.22	0.00	2,416,710.24
OTHER EXPENDITURES	992,083.52	411,530.90	0.00	0.00	134,000.00	1,537,614.42
TOTAL EXPENDITURES	22,633,700.42	5,822,710.88	2,194,675.00	687,565.22	328,700.00	31,667,351.54
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	314,980.04	407,867.17	344,675.00	0.00	0.00	1,067,522.23
OTHER FUND USES	758,887.54	141,000.00	0.00	0.00	0.00	899,887.54
TOTAL OTHER FUND SOURCES (USES)	(443,907.50)	266,867.17	344,675.00	0.00	0.00	167,634.69
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(69,932.92)	267,704.71	0.00	77,700.78	0.00	275,472.57
BEGINNING FUND BALANCE - OCT 1	2,084,689.17	881,026.77	0.00	425,683.41	196,602.39	3,588,001.74
ENDING FUND BALANCE - SEP 30	2,014,756.25	1,148,731.48	0.00	503,384.19	196,602.39	3,863,474.31

Fleet Renewal

0011

- \$299,736 allocation - \$8,326/bus
- Annual payment on 2 separate lease purchases – \$51,593.67 & \$170,441.55

Lease Purchase Debt	Principal Payments	Interest Payments	Source of Funds
22 school buses 2013	\$156,171.55	\$14,270.00	Fleet Renewal Funds
6 school buses 2017	\$41,787.65	\$9,806.02	Fleet Renewal Funds
TOTAL	\$197,959.20	\$24,076.02	
Total Principal & Interest payments	\$222,035.22		

Public School Fund – Capital Outlay

0011

- \$737,733 total allocation – split between Debt Service Fund \$300,000 & Capital Project Fund \$437,733



0011

FY 2020 BUDGET

**FIDUCIARY – NON-PUBLIC
LOCAL SCHOOL FUNDS**



FY 2020 Budget Summary

Butler County Board of Education
 COMBINED BUDGET OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
 GOVERNMENTAL AND EXPENDABLE TRUST FUNDS
 FISCAL YEAR ENDED SEPTEMBER 30, 2020

FUND TYPES DESCRIPTION	GOVERNMENTAL				FIDUCIARY	EXHIBIT B-I-A TOTAL (Memo Only)
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LOCAL REVENUES	3,994,791.00	1,018,950.00	1,550,000.00	0.00	328,700.00	6,892,441.00
OTHER REVENUES	56,000.00	76,000.00	0.00	0.00	0.00	132,000.00
TOTAL REVENUES	23,007,675.00	5,823,548.42	1,850,000.00	765,266.00	328,700.00	31,775,189.42
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,550,248.41	1,287,828.41	0.00	0.00	167,800.00	15,005,876.82
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ENDING FUND BALANCE - SEP 30	2,014,756.25	1,148,731.48	0.00	503,384.19	196,602.39	3,863,474.31

Local School – Non-public funds

0011

- \$328,700 (6 schools)



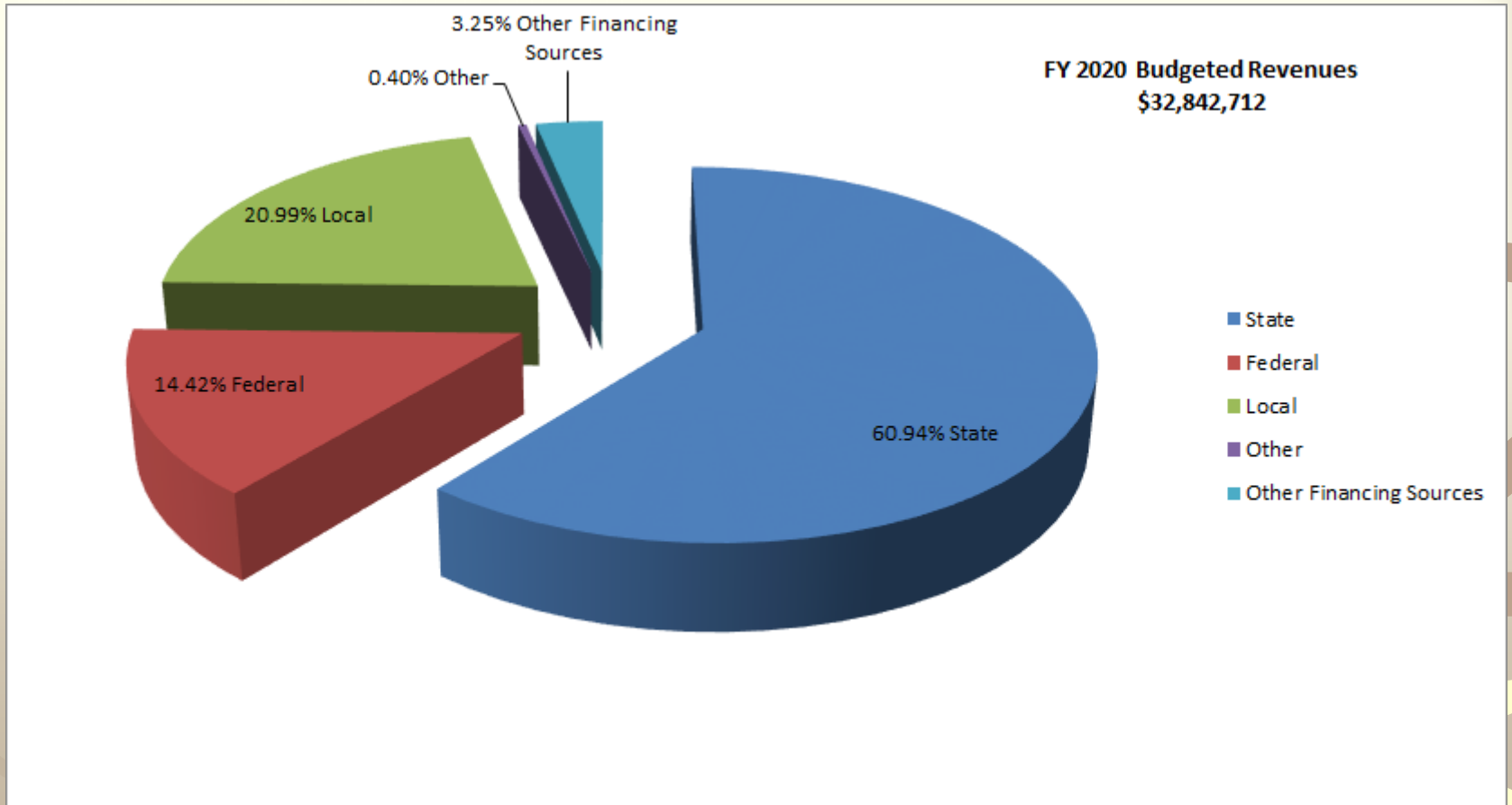
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FY 2020 BUDGET
SUMMARY

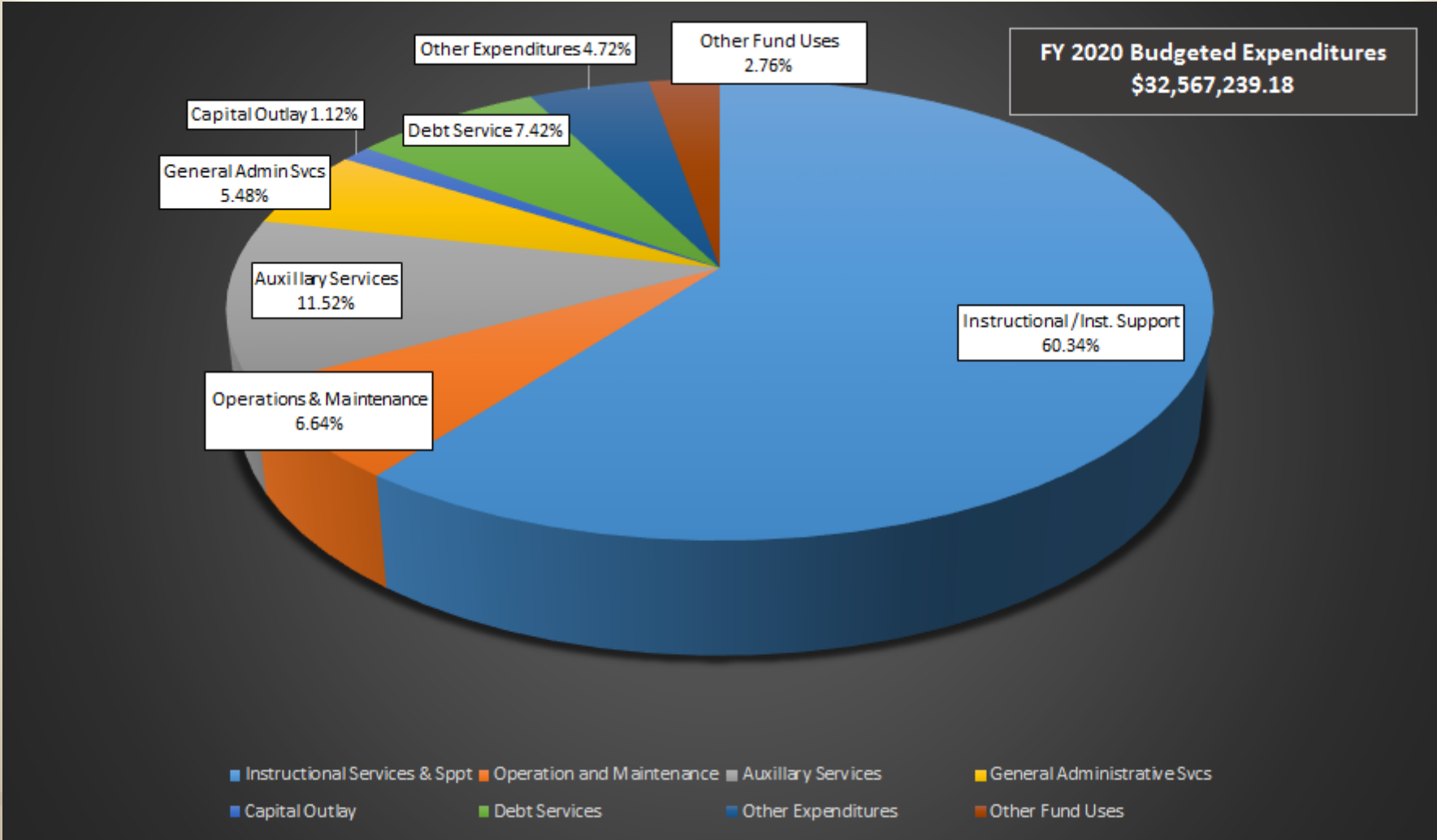


Total Budgeted Revenues FY 2020

0011



FY 2020 Total Expenditures by Function (Includes All Funds and Fund Sources)



Budget Summary

0011

General Fund	
Beginning Fund Balance, 10/1/2019	2,084,689.17
Operating Revenue	23,322,655.04
Operating Expenses & Interfund Transfers	23,392,587.96
Excess (Deficit)	(69,932.92)
Ending Fund Balance, 9/30/2020	2,014,756.25

Total Budget	
Beginning Fund Balance, 10/1/2019	3,588,001.74
Operating Revenue	32,842,711.65
Operating Expenses & Interfund Transfers	32,567,239.08
Excess (Deficit)	275,472.57
Ending Fund Balance, 9/30/2020	3,863,474.31

- FY 2019 ends September 30, 2019 and we are projected, on paper, to end the year with a surplus of approximately \$146,728. The actual surplus will be much more than this due to the EFT & Advancement technology funding received.
- FY 2020 begins October 1, 2019 and again we are projected to have a deficit of \$(69,932.92); however, there are some revenues that have not come in as of to date that should eliminate the deficit. Amendment will change this figure as well.
- Overall FY 2020 budget has a surplus of \$275,472.57.

History of Ending General Fund Balance

0011

• FY 08	\$4,258,809	• FY 17	\$2,624,299
• FY 09	\$1,383,457	• FY 18	\$1,951,814
• FY 10	\$1,126,854		
• FY 11	\$1,676,966	Projected FY19	\$2,084,689 -
• FY 12	\$2,659,169		\$2,600,000
• FY 13	\$2,115,072	Projected FY20	\$2,014,756 -
• FY 14	\$2,254,480		\$2,600,000
• FY 15	\$2,866,876		
• FY 16	\$2,686,037		



Questions?

**2nd Public Hearing
September 10, 2019**



Brandi Mosley, CSFO
brandi.mosley@butlerco.k12.al.us