

Butler County School System

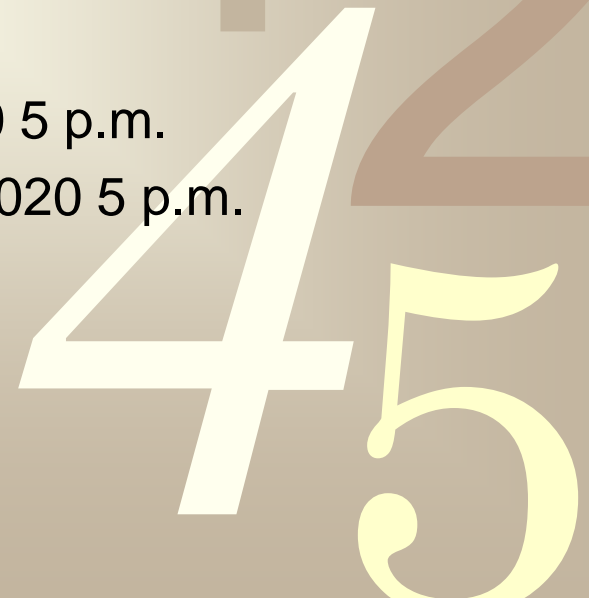
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FY 2021 Proposed Budget

First Public Hearing: Tuesday, September 1, 2020 5 p.m.

Second Public Hearing: Tuesday, September 8, 2020 5 p.m.

Brandi Mosley, CSFO



Requirements for Budget Hearings

Section 16-13-140 Code of Alabama

(as amended by Act 97-624)

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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"> 1. Proposed Annual Budget of Revenues and Expenditures (Exhibit P-I) 2. 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

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FY 2021 BUDGET

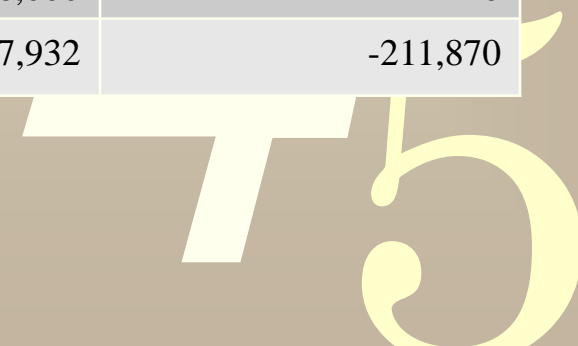
GENERAL FUND



General Fund State Revenue

REVENUES:	2020	2021	Variance
Foundation Program	15,917,064	15,824,613	-92,451
School Nurse	158,804	162,219	3,415
Technology	61,799	61,367	-432
Career Tech O&M	17,855	19,953	2,098
ARI	211,524	211,524	0
English as 2 nd Lang.	1,703	5,481	3,778
Gifted	11,493	11,251	-242
Transportation	1,549,460	1,476,012	-73,448
At Risk	117,557	117,048	-509
Preschool	40,135	18,589	-21,546
Edgenuity grant	59,000	58,867	-133
OSR	807,408	775,008	-32,400
National Board Prof Teaching	6,000	6,000	0
Total	\$18,959,802	\$18,747,932	-211,870

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FY 2021 State Foundation Program

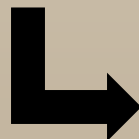
007 Butler County	FY 2021		FY 2020	Change
System ADM	2,817.20		2,850.90	-33.70
<i>Foundation Program Units</i>				
Teachers	162.84		164.90	-2.06
Principals	6.00		6.00	0.00
Assistant Principals	3.00		3.00	0.00
Counselors	6.00		6.00	0.00
Librarians	6.00		6.00	0.00
Career Tech Directors	2.00		2.00	00.0
Career Tech Counselor	1.00		1.00	00.0
Total Units	186.84		188.90	-2.06

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 2021 State Foundation Program

Foundation Program (State and Local Funds)	2021	2020	2020	Change
Salaries	10,141,905	10,232,527		-90,622
Fringe Benefits	3,940,367	3,986,708		-46,341
Other Current Expense (\$19,808/unit)	3,700,870	3,589,991	(\$19,005/unit)	110,879
Classroom Instructional Support				
Student Materials (\$600/unit)	112,104	113,340	(\$600/unit)	-1,236
Technology (\$350/unit)	65,395	66,116	(\$350/unit)	-721
Library Enhancement (\$157.72/unit)	29,467	29,794	(\$157.72/unit)	-327
Professional Development (\$100/unit)	18,684	18,890	(\$100/unit)	-206
Common Purchase (\$0/unit)	0	0	0	0
Textbooks (\$75/adm)	211,291	213,818	(\$75/adm)	-2,527
Total Foundation Program	18,220,083	18,251,184		-31,101



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 \$2,955,470 leaving \$560,000 for general operations of the school district after the 10 mill match.

School Nurse Program

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- State Allocation - \$162,219
- Pay for 58% of each nurse at each school (6 nurses). Remainder paid from Title I.
- Each nurse gets \$600 each in supply money
- Additional supply funding \$2,475.93
- \$450 each for travel & training
- \$2,100 for in-county travel for lead nurse

Tech Coordinator

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- State allocation - \$61,367
- Pays for 58% of salary
- Remainder paid from Title I



Career Tech O&M

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- \$19,953
- Classroom supplies, software, textbooks, and equipment for the Career Tech program.



Alabama Reading Initiative

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- \$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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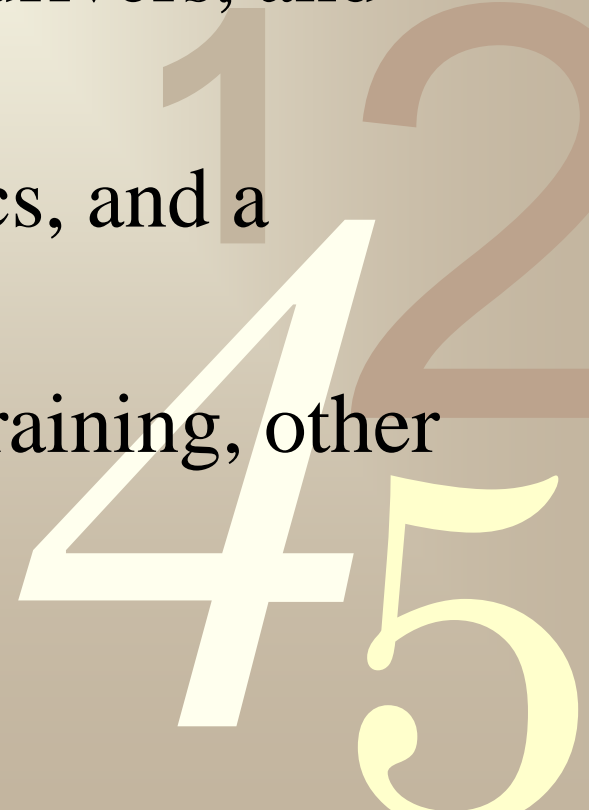
- \$11,251
- Supplies, computer hardware, travel & training.



Transportation

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- \$1,476,012 total allocation
- 36 bus drivers & 4 career tech drivers, and subs (\$1,078,838.63)
- Director, Secretary, 2 mechanics, and a shop helper. (\$264,240.42)
- Fuel, tires, oil, parts, travel & training, other supplies



At Risk

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- Allocation \$117,048
- Funds part time retired attendance officer
- Funds secretary for Federal programs & curriculum
- Funds 32% of social worker



State Preschool

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- \$18,589
- 24% of Pre-school speech pathologist



Bright Beginnings Program (K4)

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- OSR Grant is \$775,008
- Funds 12.84 of 18 employees
- .78 will be funded from Title V \$54,459
- 4.38 are funded from Title I – \$149,479



General Fund Federal Revenues

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- \$63,662 TOTAL
- ROTC reimbursement - \$61,162
- Disability payments - \$2,500 est.



General Fund Local Revenues

Description:	Projected FY21 Amount	Notes:
Ad Valorem (property tax)	\$2,955,470	(10 mill match is \$2,395,470)
Privilege tax	\$13,500	
Sales tax	\$782,500	remaining sales tax is budgeted in Debt Service Fund. (\$323,775.02 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	\$170,000	
Rental charges (Charter)	\$6,000	
Regions Rebate Earnings	\$18,000	
Mineral tax	\$500	
TOTAL	\$4,062,991	

Anticipated Local Tax Revenue

Local Tax Revenues:	Proposed 2021	Amended 2020	Variance
Ad Valorem	2,955,470	2,954,120	1,350
1 Cent Sales Tax	2,165,000	2,140,000	25,000
Georgiana & McKenzie Sales Tax	190,000	180,000	10,000
Misc. Tax Revenues	103,000	103,000	0
Total Tax Revenue	5,413,470	5,377,120	36,350
Less State Required 10 Mill Match	(2,395,470)	(2,334,120)	61,350
Balance for Local Use	3,018,000	3,043,000	-25,000

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 \$1,896,275. \$300,000 will be paid from Capital Outlay funds and \$1,596,275 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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- \$42,300 & \$199,673
- Misc revenue and fuel for athletics
- Indirect Cost and transfer-in funds from local schools



General Fund Expenditures

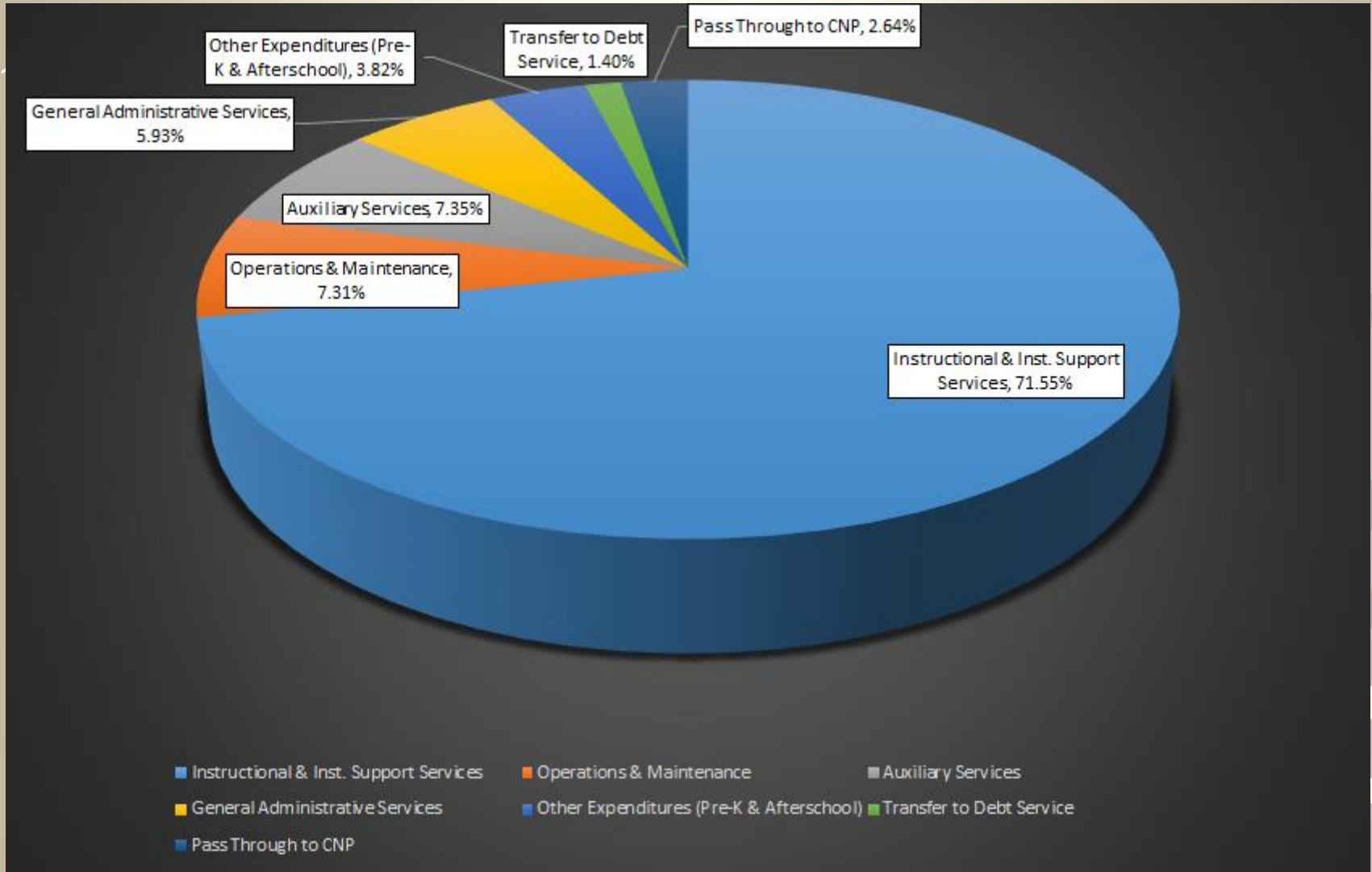
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Beginning Fund Balance \$1,960,969.98
Projected FY21 Revenues \$23,116,558.40

Projected expenditures:	2021
Instructional Services	13,421,511.45
Instructional Support Services	3,171,136.59
Operations & Maintenance	1,650,588.20
Auxiliary Services	1,694,729.23
General Administrative Services	1,367,633.15
Other Expenditures	879,466.12
Other Fund Uses	931,320.26
TOTAL EXPENDITURES	23,116,385.00

Ending Fund Balance \$1,961,143



FY 2021 General Fund Expenditures



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FY 2021 BUDGET

SPECIAL REVENUE FUND



JAG Grant – state revenue

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



IDEA Part B

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- \$872,197 allocation
- 18 aides, 1 LPN, 1 Specialist, 1 Psychometrist
- Classroom supplies, computer hardware, travel & training, testing supplies, O&M services



IDEA – Preschool

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- \$23,199
- 30% of Preschool Speech Pathologist (24% is paid with State Preschool funds, and 46% with local – to meet MOE).



Special Education Cost

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- State Foundation Funded Expenditures for Special Services –
 - **\$1,780,537**
- Federal Funded Special Services Expenditures (IDEA-Part B & Preschool) –
 - **\$895,396**
- Local Funded Expenditures for Special Services –
 - **\$132,155**
- FY 2021 Total Expenditures for Special Education:
 - **\$2,808,088**
- Special Ed Staff of 47 Employees
- Covering 348 special needs students and 135 gifted students (Federal Law requires the school system to provide services for special needs students age 3 – 21).

Perkins

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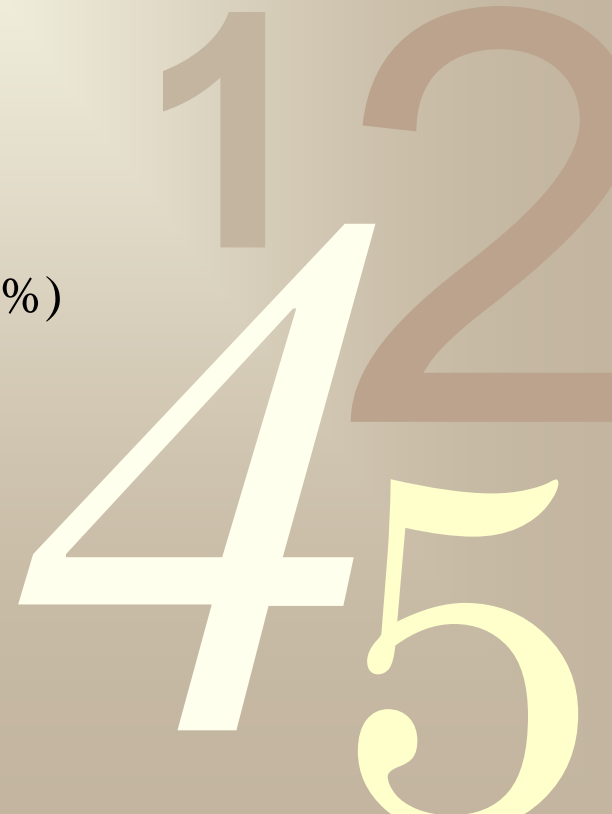
- \$67,768 allocation
- Career Tech supplies, software, equipment, travel & training



Title I

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- \$1,457,494 allocation
- 2.52 Nurses (42% of each school nurse)
- 2.41 Instructional teachers & aides
- 95% of Federal Coordinator
- 50% of Federal Programs bookkeeper
- 42% of Technology Coordinator
- .90 AmeriCorps (Director – 45% & Assistant – 45%)
- 4.33 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

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- \$197,713 allocation
- 1 Classroom Size Reduction teacher
- Travel & training – Professional development



ESSA, Title IV-Part A

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- \$109,572 allocation
- (Budget for this allocation is still in progress at time of hearing).



Rural Education Initiative

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- \$56,353
- 78% - PreK Teacher



Child Nutrition Program Summary

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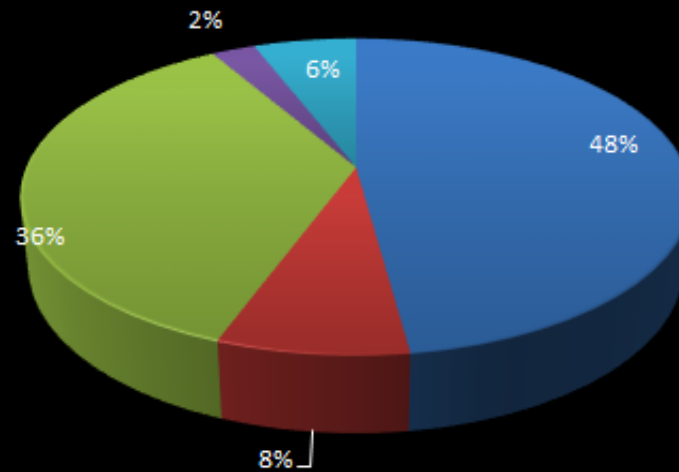
- Countywide 26 employees
- Revenue
 - USDA \$1,433,900
 - Estimated Sales: \$ 267,400
 - Pass thru (transfer from Gen Fd) \$ 607,545
 - Other (inc. State Rebates) \$ 82,650
- Total Revenues **\$2,391,495**



Auxiliary Services

Child Nutrition Program \$2,044,636

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



CNP Expenditures include federal funds.

AmeriCorps

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- Grant is \$203,274
- Local cost \$105,914
- Title I cost \$70,454
- 20 members
- 1 Director & 1 Assistant



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FY 2021 BUDGET

DEBT SERVICE FUND



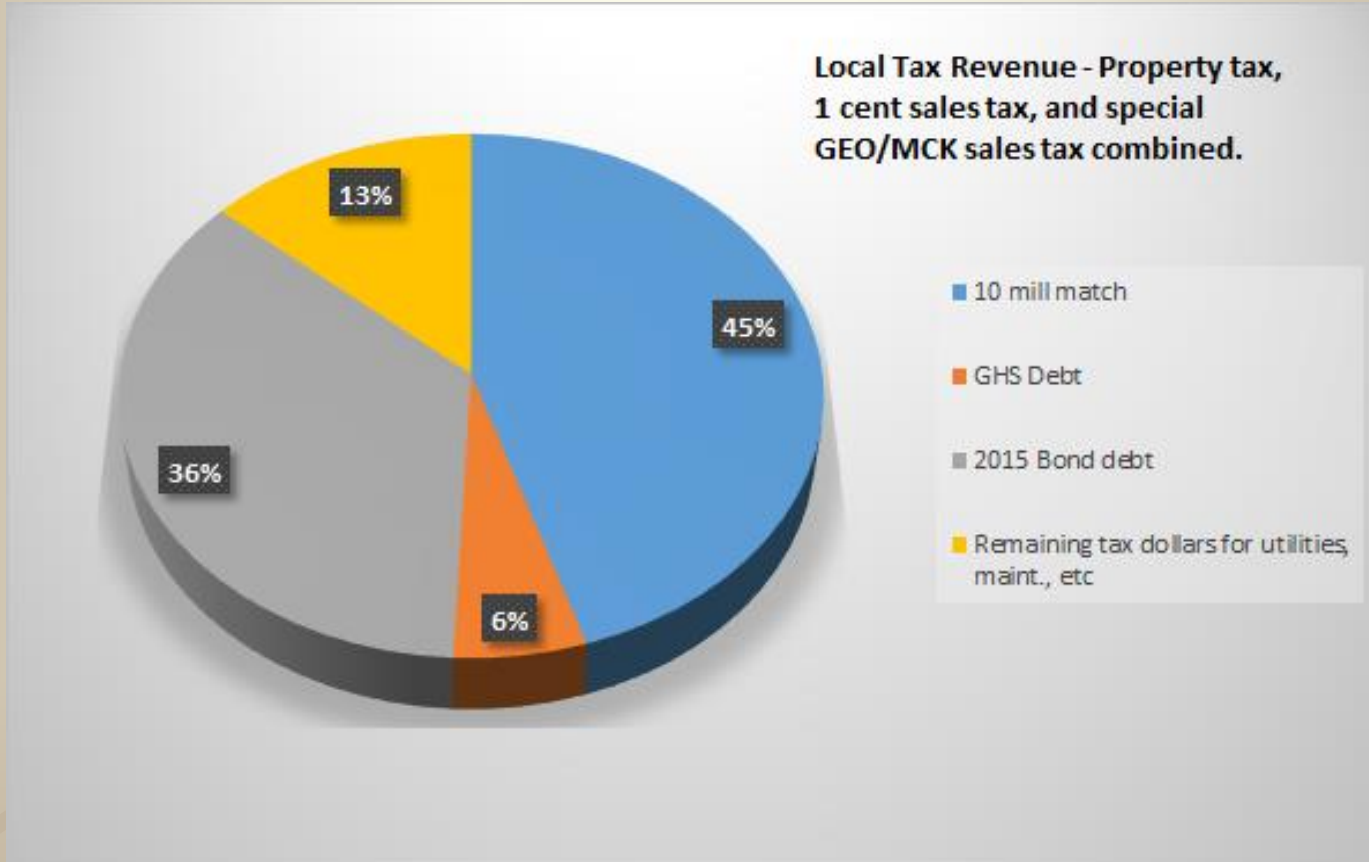
FY 2021 Debt Service

Long Term Debt	Principal Payment	Interest Payment	Source of Funds
Greenville High	282,076.20	17,923.80	One Cent Sales Tax
2015 BCBOE Bond Issue	870,000	1,026,275.02	One Cent Sales Tax/ PSF-Capital Outlay
Total	1,152,076.20	1,044,198.82	
Total Principal and Interest Payments from the Debt Service Fund	2,196,275.02		



Where are your tax dollars going?

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FY 2021 BUDGET

CAPITAL PROJECTS FUND



Fleet Renewal

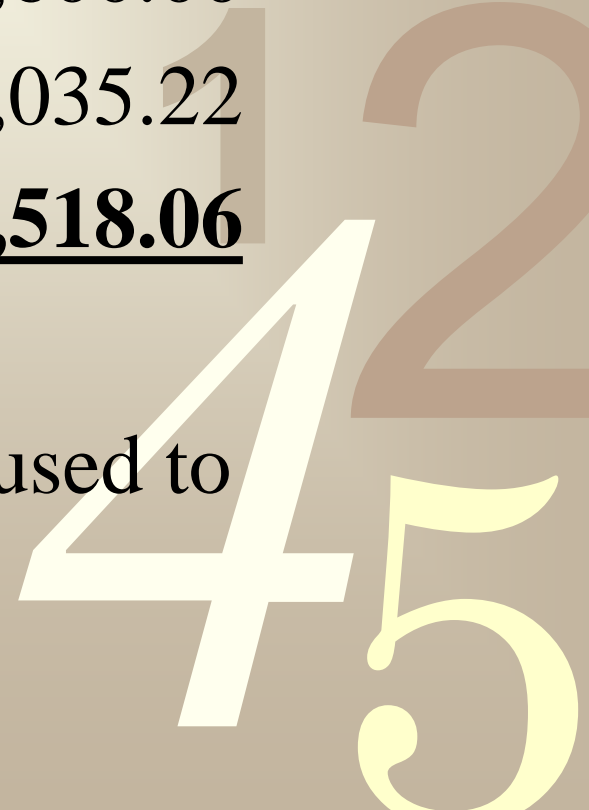
- \$278,600 allocation - \$7,739/bus
- Annual payment on 2 separate lease purchases – \$51,593.67 & \$170,441.55

Lease Purchase Debt	Principal Payments	Interest Payments	Source of Funds
22 school buses 2013	\$159,622.94	\$10,818.61	Fleet Renewal Funds
6 school buses 2017	\$42,903.38	\$8,690.29	Fleet Renewal Funds
TOTAL	\$202,526.32	\$19,508.90	
Total Principal & Interest payments	\$222,035.22		

Fleet Renewal

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- FY20 Ending balance \$120,953.28
 - FY 21 Allocation \$278,600.00
 - FY 21 Debt pmts \$222,035.22
 - FY 21 Ending balance **\$177,518.06**
-
- The remaining balance will be used to purchase a special needs bus.



Public School Fund – Capital Outlay

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- \$754,180 total allocation – split between Debt Service Fund \$300,000 & Capital Project Fund \$454,180
- Budgeted \$206,716 building insurance in capital outlay to balance budget
- \$247,464 remaining to go towards capital improvements



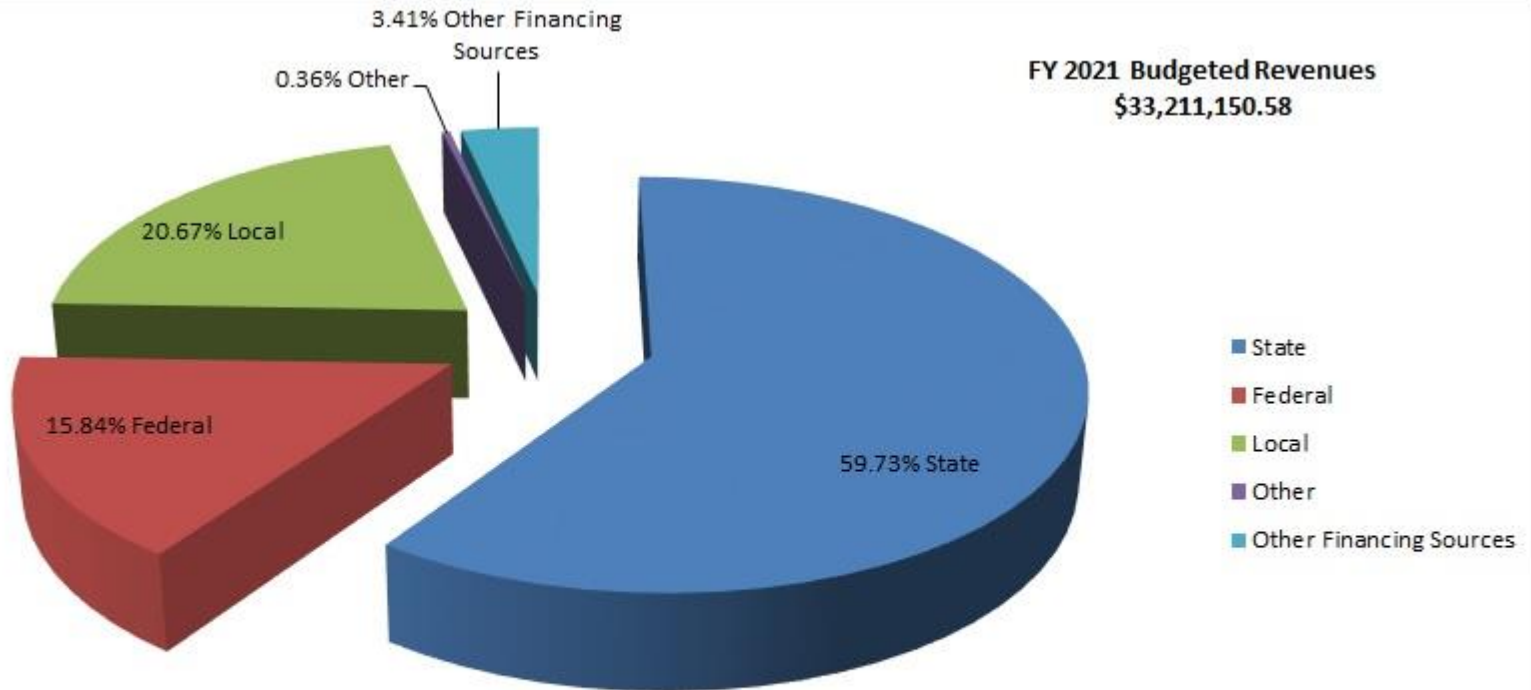
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FY 2021 BUDGET
SUMMARY

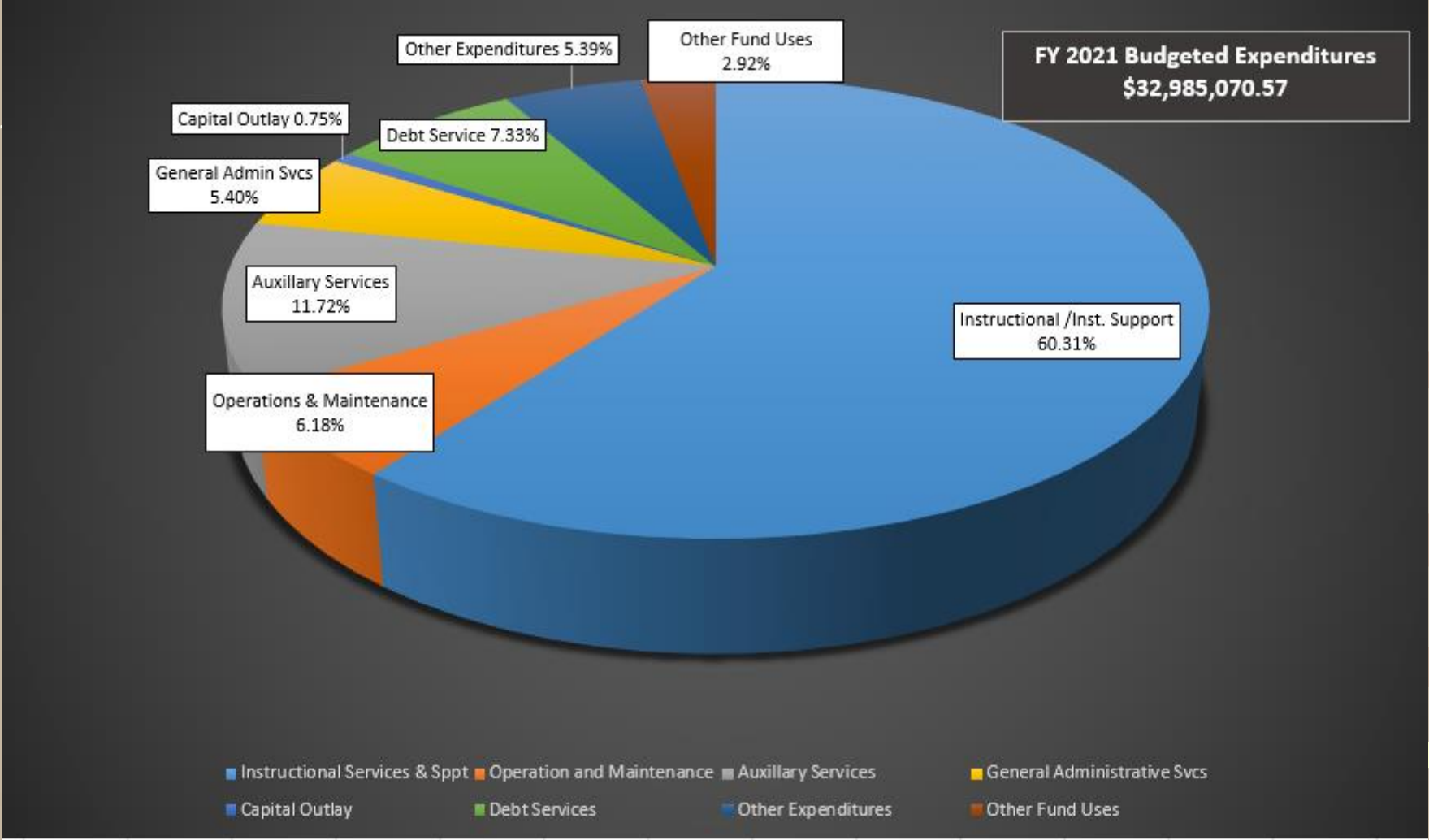


Total Budgeted Revenues FY 2021

FY 2021 Budgeted Revenues
\$33,211,150.58



FY 2021 Total Expenditures by Function (Includes All Funds and Fund Sources)



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, 2021

	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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REVENUES						
STATE REVENUES	18,683,065.00	55,000.00	300,000.00	732,780.00	0.00	19,770,845.00
FEDERAL REVENUES	63,662.00	5,197,908.42	0.00	0.00	0.00	5,261,570.42
LOCAL REVENUES	4,062,991.00	900,383.50	1,572,500.00	0.00	328,700.00	6,864,574.50
OTHER REVENUES	42,300.00	76,000.00	0.00	0.00	0.00	118,300.00
TOTAL REVENUES	22,852,018.00	6,229,291.92	1,872,500.00	732,780.00	328,700.00	32,015,289.92
EXPENDITURES:						
INSTRUCTIONAL SERVICES	13,326,233.18	1,994,952.03	0.00	0.00	167,800.00	15,488,985.21
INSTRUCTIONAL SUPPORT SERVICES	3,166,188.65	1,154,304.57	0.00	0.00	10,000.00	4,330,493.22
OPERATIONS & MAINTENANCE	1,685,947.41	182,000.00	0.00	171,356.82	0.00	2,039,304.23
AUXILIARY SERVICES	1,694,729.23	1,977,735.37	0.00	177,518.06	16,900.00	3,866,882.66
GENERAL ADMINISTRATIVE SERVICES	1,367,633.15	412,642.67	0.00	0.00	0.00	1,780,275.82
CAPITAL OUTLAY	0.00	0.00	0.00	282,823.18	0.00	282,823.18
DEBT SERVICES	0.00	0.00	2,196,275.02	222,035.22	0.00	2,418,310.24
OTHER EXPENDITURES	879,466.12	737,842.65	0.00	0.00	134,000.00	1,751,308.77
TOTAL EXPENDITURES	22,120,197.74	6,459,477.29	2,196,275.02	853,733.28	328,700.00	31,958,383.33
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	199,673.40	607,545.24	323,775.02	0.00	0.00	1,130,993.66
OTHER FUND USES	931,320.26	30,500.00	0.00	0.00	0.00	961,820.26
TOTAL OTHER FUND SOURCES (USES)	(731,646.86)	577,045.24	323,775.02	0.00	0.00	169,173.40
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	173.40	346,859.87	0.00	(120,953.28)	0.00	226,079.99
BEGINNING FUND BALANCE - OCT 1	1,960,969.98	967,618.60	0.00	642,483.68	186,558.51	3,757,630.77
ENDING FUND BALANCE - SEP 30	1,961,143.38	1,314,478.47	0.00	521,530.40	186,558.51	3,983,710.76

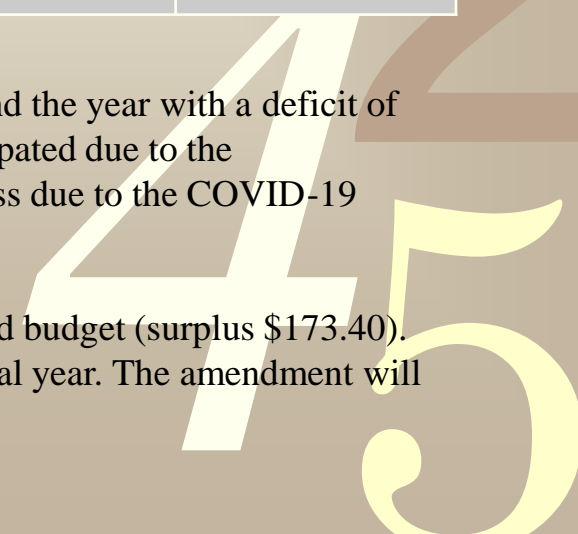
Budget Summary

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General Fund	
Beginning Fund Balance, 10/1/2020	1,960,969.98
Operating Revenue	23,116,558.40
Operating Expenses & Interfund Transfers	23,116,385.00
Excess (Deficit)	173.40
Ending Fund Balance, 9/30/2021	1,961,143.38

Total Budget	
Beginning Fund Balance, 10/1/2020	3,757,630.77
Operating Revenue	33,211,150.58
Operating Expenses & Interfund Transfers	32,985,070.57
Excess (Deficit)	226,080.01
Ending Fund Balance, 9/30/2021	3,983,710.78

- FY 2020 ends September 30, 2020 and we are projected, *on paper*, to end the year with a deficit of \$214,110. We will end with a surplus that will be much more than anticipated due to the Advancement technology funding received PLUS expenditures being less due to the COVID-19 pandemic (school closing).
- FY 2021 begins October 1, 2020 and we are projected to have a balanced budget (surplus \$173.40). The original budget does not take into account how we will end this fiscal year. The amendment will show a significantly larger surplus.
- Overall FY 2021 budget has a surplus of \$226,080.01.



History of Ending General Fund Balance

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- FY 17 \$2,624,299
- FY 18 \$1,951,814
- FY 19 \$2,175,080
- Projected FY 20 \$2.9 - \$3.2 million
- Projected FY 21 \$2.6 million



Questions?

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