



# JEF COED

JEFFERSON COUNTY BOARD OF EDUCATION



FY 2018 Proposed Budget  
First Public Hearing  
September 5, 2017

# Budgeted Beginning Fund Balances

* General Fund (Local)	\$52,755,382
* Special Revenue	\$10,893,542
* CNP      \$ 1,323,609	
* CEZ      \$ 2,725,188	
* Local School Public	\$ 6,844,745

# Budgeted Beginning Fund Balances

* Debt Service	\$2,534,184
* Capital Projects	\$1,350,528

# Budgeted Beginning Fund Balances

- \* Expendable Trust                      \$1,468,551
  - \* All Local School Non-Public

# Total Budgeted Revenues FY 2018

* General Fund	\$ 291,296,589
* Special Revenue Fund	\$ 48,433,768
* Capital Projects	\$ 10,856,481
* Fiduciary Fund	\$ 2,146,880

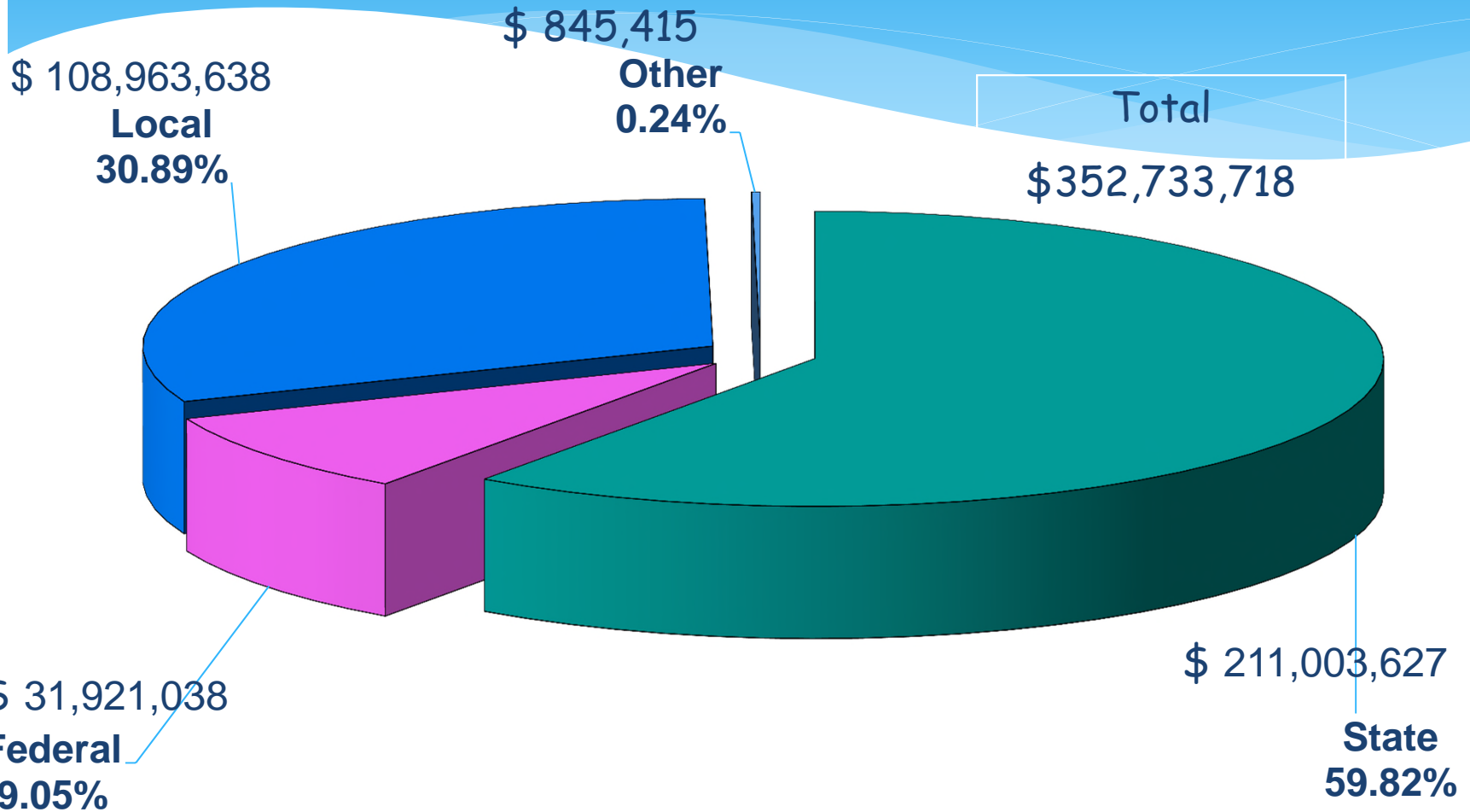
# Total Budgeted Revenues By Source FY 2018

- \* Revenue

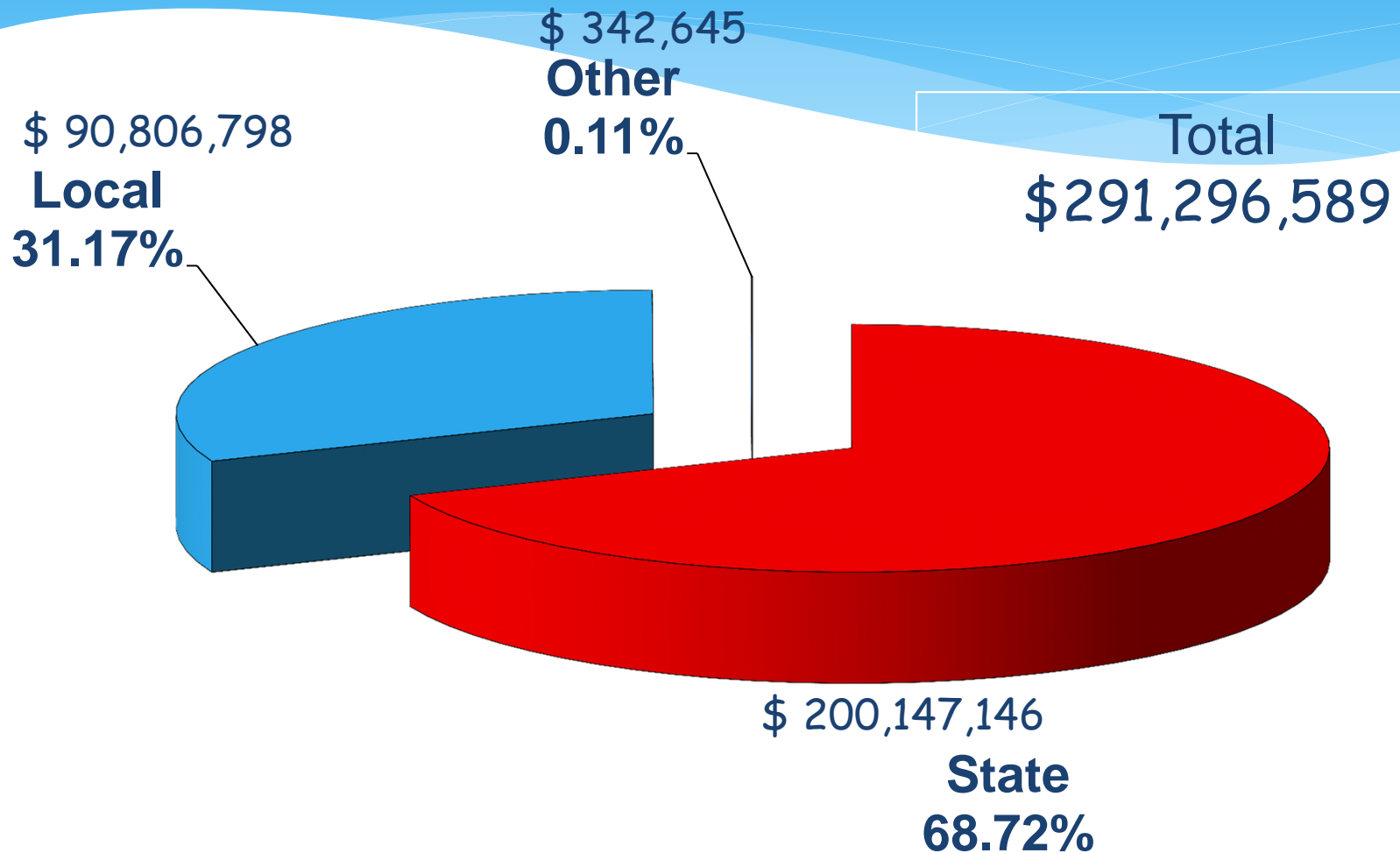
* State	\$211,003,627
* Federal	31,921,038
* Local	108,963,638
* Other	845,415

- \* Revenue \$352,733,718

# Total Budgeted Revenues By Source FY 2018



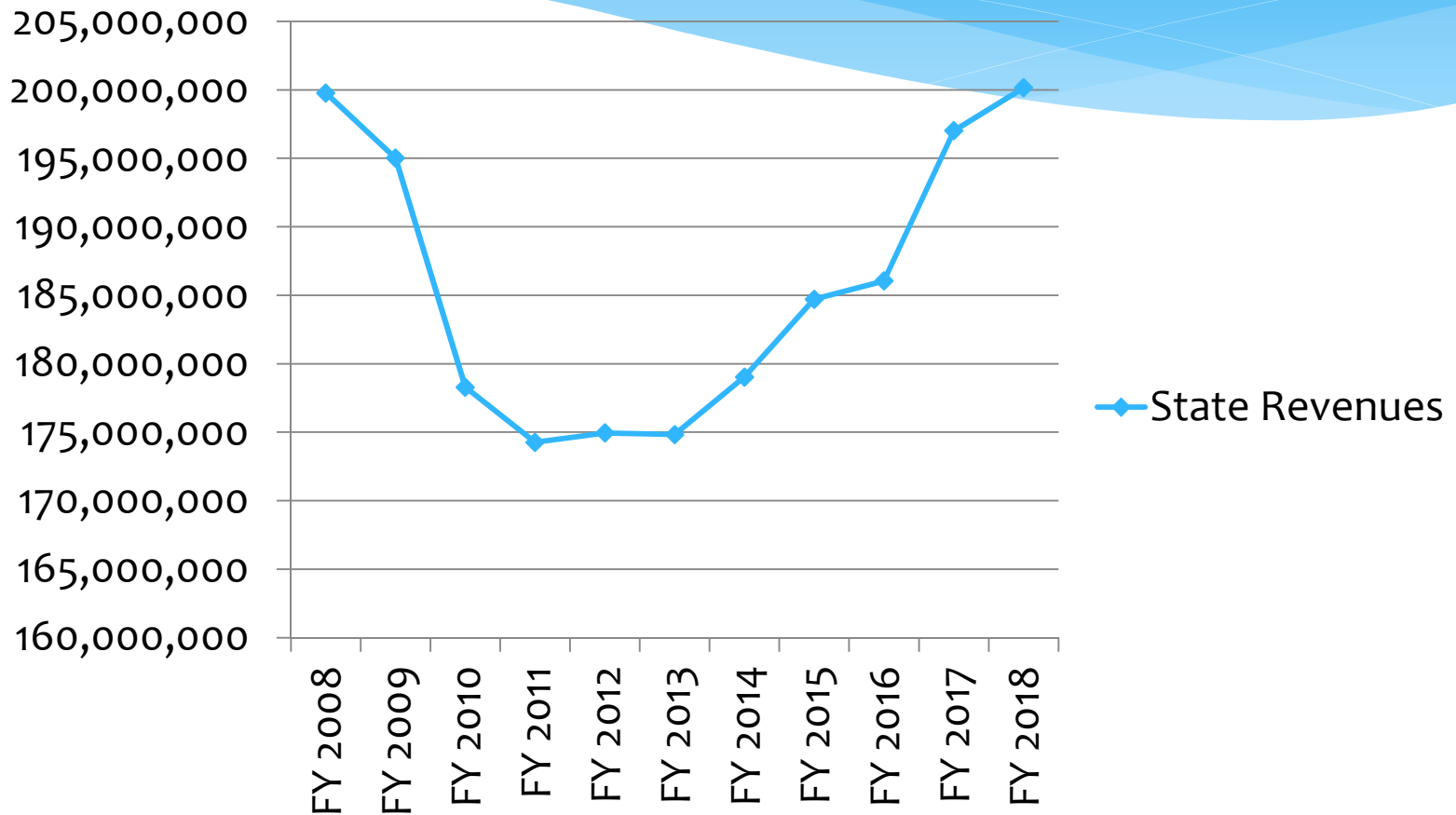
# General Fund Budgeted Revenues By Source FY 2018





# 10 Year Trend of Budgeted General Fund State Revenues

## State Revenues



# State Department of Education LEA Allocation

	FY 2018	FY 2017	Change
System ADM	36,096.70	36,092.80	3.90
<b>Foundation Program Units</b>			
Teachers	2,062.92	2,061.56	1.36
Principals	55.00	55.00	0.00
Assistant Principals	47.00	46.50	0.50
Counselors	74.50	74.00	0.50
Librarians	60.00	60.00	0.00
Voc. Ed. Directors	5.00	5.00	0.00
Voc Ed. Counselors	3.00	2.00	1.00
<b>Total Units</b>	<b>2,307.42</b>	<b>2,304.06</b>	<b>3.36</b>

# LEA Allocation

<b>Foundation Program (State and Local Funds)</b>	<b>FY 2018</b>		<b>FY 2017</b>	<b>Change</b>
Salaries	\$114,902,177		\$114,748,158	\$154,019
Fringe Benefits	46,118,020		45,789,604	328,416
Other Current Expense (\$17,533/unit)	40,454,919	(\$17,021/unit)	39,218,228	1,236,691
Classroom Instruction Support				
Student Materials (\$421.514/unit)	972,611	(\$405.4534 /unit)	934,191	38,420
Technology (\$211.51301/unit)	488,053	(\$169.34348 /unit)	390,184	97,869
Library Enhancement (\$30.4396/unit)	70,239	(\$21.2621 /unit)	48,987	21,252
Prof. Development (\$77.5519/unit)	178,940	(\$63.78568 /unit)	146,965	31,975
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$54.51776/adm)	1,967,911	(\$54.07313 /adm)	1,951,648	16,263
<b>Total Foundation Program</b>	<b>205,152,870</b>		<b>203,227,965</b>	<b>1,924,905</b>
<b>Local Units</b>				
Foundation Program (10 Mills)	26.313.370	(10 Mills)	25.897.950	415.420

# Highlights of State Funding

Fund Source	FY 18 Allocation		Amount of Change
School Nurses	\$1,151,195	Increase	\$1,229
Technology Coordinator	42,710	Increase	7,298
Trans. Operations	16,204,467	Increase	742,527
Trans. Fleet Renewal	1,858,668	Increase	110,000
Capital Purchase	8,997,813	Increase	287,875
At Risk	1,092,112	Increase	60,555
Career Tech O&M	255,814	Increase	3,647

# General Fund Local Revenues

8.2 Mill County-Wide Ad Val. Tax	28,602,012
Business Privilege Tax	989,000
County Alcohol Beverage Tax	760,000
County Mineral Lease Doc. Tax	1,300
5.1 District Special Ad Val Tax	13,852,798
16.8 District Special Ad Val Tax	43,696,288
Helping School Vehicle Tags	26,000
Out of District Tuition	270,000
Interest	200,000
Manufactured Homes Reg. Fee	11,000

# General Fund Local Revenues

Rentals	7,500
Charges for Services	7,000
Fees	2,900
Fines & Penalties	11,000
Contributions from Private Sources	650,000
Sale of Scrap	20,000
Medicaid Administrative Program	1,700,000
<b>Total</b>	
Other Revenues	
Misc. Revenue	100,000
Extracurricular Trip Mileage	223,242

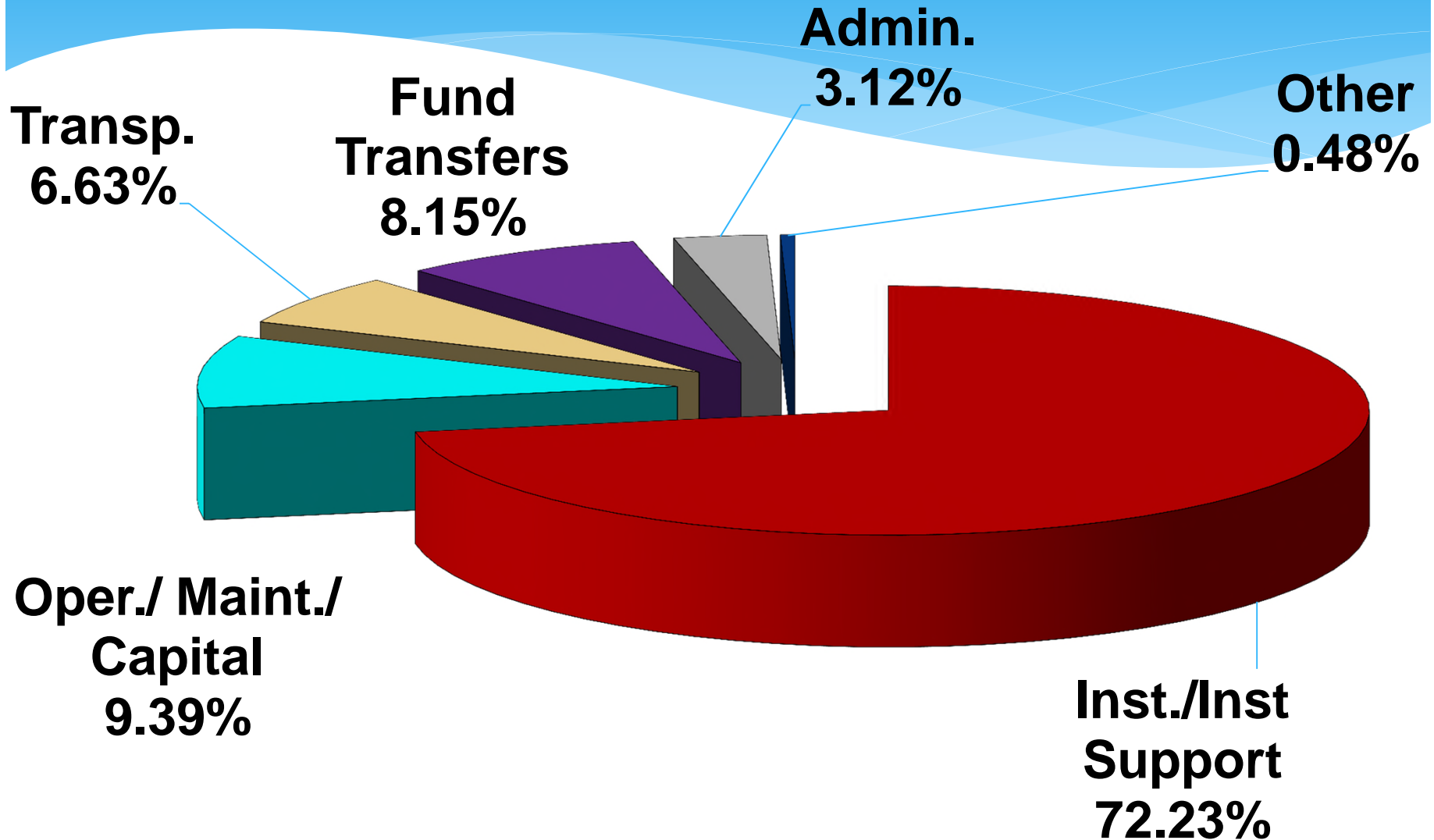
# Proposed General Fund Budget-FY 2018

## Expenditures

Instruction/Instructional Support	\$215,802,036
Operations/Maintenance/Capital	28,047,383
Transportation	19,819,752
Fund Transfers	24,346,800
Administrative	9,331,388
Other	1,437,176
<b>Total</b>	<b>298,784,535</b>

Salaries & Fringes of \$242,699,784 = 81.23% of Budgeted Expenditures

# Proposed General Fund Budget FY 2018 Expenditures





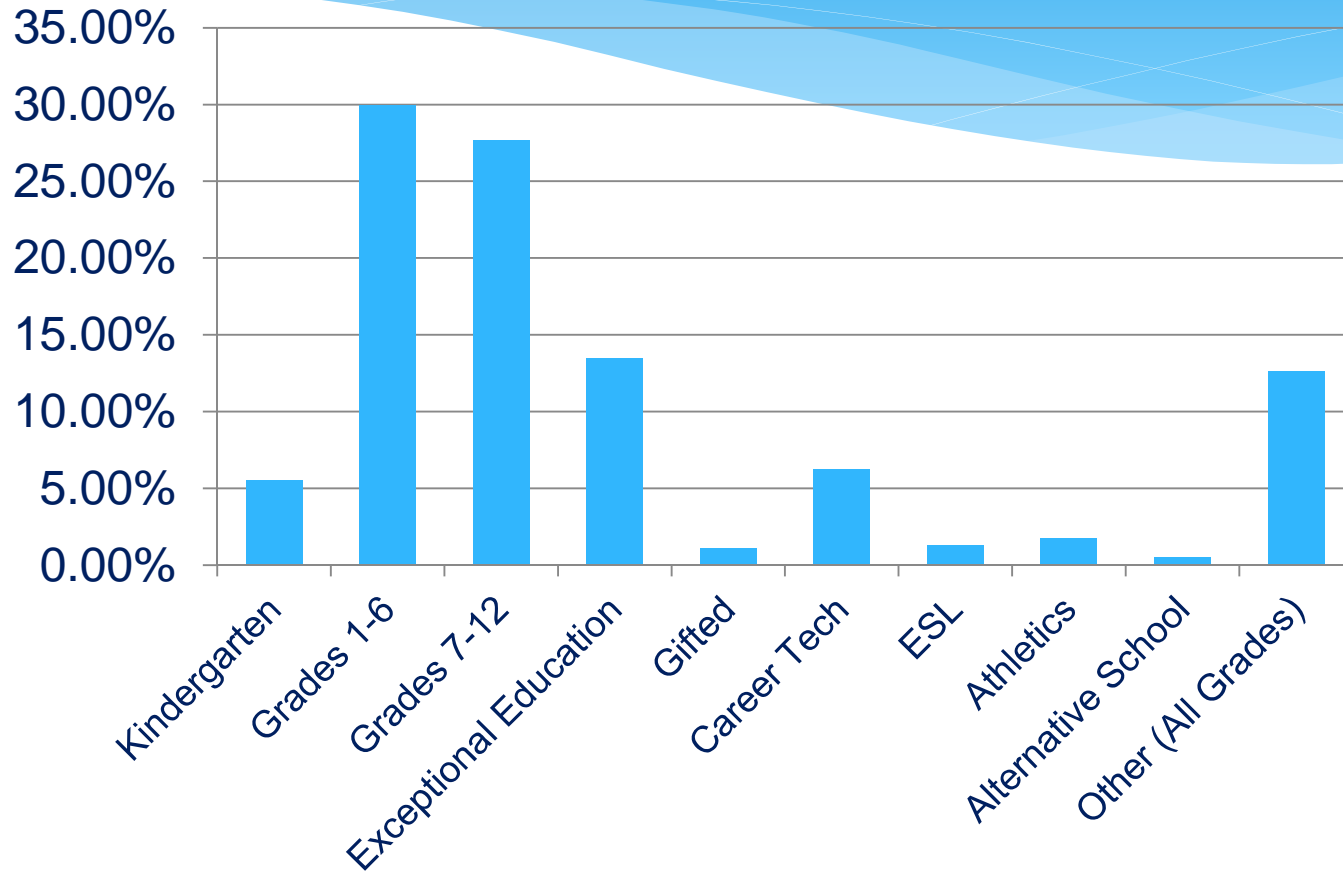
# Instruction \$166,202,792

- \* 1693.60 Regular Teacher Units
- \* 250.90 Special Education Teacher Units
- \* 132 Career Tech Teacher Units
- \* 23 Gifted Teacher Units
- \* 107.60 Support Units (Instructional Aides)

# Program - Instruction

<b>Kindergarten</b>	<b>\$9,140,468</b>
<b>Grades 1-6</b>	<b>49,780,242</b>
<b>Grades 7-12</b>	<b>45,998,826</b>
<b>Special Education (K-12)</b>	<b>22,371,514</b>
<b>Gifted</b>	<b>1,782,464</b>
<b>Career Technical</b>	<b>10,325,016</b>
<b>ESL</b>	<b>2,149,191</b>
<b>Athletics</b>	<b>2,855,737</b>
<b>Alternative School</b>	<b>783,098</b>
<b>Other (All Grades)</b>	<b>21,016,233</b>

# Instructional Expenditures by Program



# Instructional Support \$ 49,599,244

Attendance Services	\$ 465,942
Counseling Services	6,698,718
Media Services	4,968,925
School Admin. Services	23,607,721
Health Services	3,655,205
Instructional Improvement Services	4,727,637
Instructional Staff Development	293,153
Testing	187,243
Other Student Support Services	938,658
Social Services	80,793
Speech Pathology/Audiology	3,896,232
Psychological Services	79,014

## Major Budgeted Items

Salaries and Fringes	46,747,941
Purchased Services/Material & Supplies	2,963,303

# Operations and Maintenance \$28,047,382

- \* 48.5 Maintenance Employees
- \* 200 Custodial Employees
- \* Salaries/Benefits = \$11,685,117
- \* Utilities= \$10,007,070
- \* Contracted Services= \$4,698,721
- \* Materials/Equipment= \$1,145,025

# Transportation \$ 19,819,751

- \* .5 Director
- \* 2 Assistant Directors
- \* 1 Supervisor
- \* 3 Secretaries
- \* 417 Bus Drivers
- \* 82 Special Education Bus Aides
- \* 30 Shop Mechanics/Workers

## Major Budget Items

Salaries & Fringes	\$ 17,560,251
Fuel/Oil	1,182,645
Parts, Supplies & Equipment	718,825
Insurance	107,000
Purchased Services/Other	251,030

# General Administrative \$ 9,331,388

Office of Career Tech	207,909
Fine Arts	805
Superintendent & Administrative Staff	1,469,743
Office of Public Information	135,773
Exceptional Education	299,790
Finance/Internal Auditing	1,852,660
Board Management	79,407
Office of Foundation	117,895
Data Security Department	145,005
Information Systems	2,147,025
Human Resources Department	1,069,876
Purchased Services	1,805,500

(Insurance, Legal Fees/Judgments/Printing)

# Other Programs

* Ex Ed Pre-School	\$ 667,808
* OSR Pre-School	769,369
* Transfers to Other Programs	
* Child Nutrition Program	\$ 8,140,130
* Debt Service	\$16,206,669



# Special Revenue Funds

\$57,800,461\*

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 and Community Education Zones are also included in this group.

\*(Includes Interfund Transfers)

# Special Revenue Funds

Title I	\$8,766,689
Title II, Part A	1,240,518
Title III	258,363
IDEA-B Special Education	9,017,205
*Child Nutrition Program	26,144,590
Federal Career Tech	422,051
Local Schools – Public Funds	8,920,575
Community Ed Zones	1,803,908

\*(Includes Interfund Transfers)

# IDEA – Special Education \$9,017,205

Salaries and Fringes	\$ 7,500,739
Purchased Services	996,616
Materials & Supplies / Equipment	195,000
Other	324,850

Teachers	60.04	Classroom Aides	34.5
Evaluators	2	Clerical	1
H.I. Interpreters	7	Job Coaches	2
Nurses	2	Therapist	1
Psychometrist	11		

# Title I - \$8,766,689

School Allocations	\$ 6,829,426
Parental Involvement	82,755
Departmental Allocation	1,665,507
Indirect Cost	189,000

## Staff Summary

Teachers	82.2	Assistant Principal	4.5
Para-Translator	3	Director	1
Counselors	8.5	Staff Accountant	1
Social Worker	1	Clerical	.80
Nurse	1	Supervisors	6

# Title II – Part A

1,240,518

- \* Staff Development 1,214,518
  - \* Core Academic Subjects
  - \* Highly Qualified Teachers
  - \* School Improvement
  - \* Leadership
  - \* New Teacher Support

Indirect Cost

26,000

# Child Nutrition Program \$26,144,590

## \* Revenue

* USDA	\$ 12,216,212
* Food Service Income	5,264,319
* Transfers from General Fund	8,140,130
* Other	523,929

# Child Nutrition Program

## \* Expenditures

* Labor	\$14,048,309
* Food	8,981,240
* Equipment	359,167
* Supplies	1,308,510
* Purchased Services	461,179
* Dues & Fees	67,476
* Indirect Cost	2,043,217

# Local Schools – Public \$8,920,575

## \* Revenue

* Fund Raisers	\$1,661,117
* Interest	8,201
* Admissions	1,663,925
* Concessions	66,667
* Appropriations/Grants	170,579
* Commissions	235,371
* Dues/Fees	2,077,064
* Sales	355,288
* Donations/Accomodations	2,593,751
* Fines and Penalties	47,997
* Other	40,615



# Local Schools - Public

## \* Expenditures

Instructional Materials/Supplies	\$1,656,485
Travel/Training	202,560
Contracts/Purchased Services	2,437,194
Utilities	191,893
Items for Resale	2,024,349
Transfers to General Fund	781,498
Equipment	954,282
Other	1,277,356
<b>Total</b>	<b>9,525,617</b>

# Community Ed Zones – Revenues \$1,803,908

Charges for Services	\$1,798,545
Rentals	3,909
Interest	296
Fees	1,158

# Community Ed Zones – Expenditures \$1,353,473

Salaries & Benefits	\$1,226,562
Transportation	5,866
Purchased Services	36,154
Utilities	4,120
Travel	20,849
Materials and Supplies/Equipment	56,751
Other	3,171

# Debt Service

\$15,861,741

This fund reflects the annual debt payment (Principal & Interest) of the Jefferson County Board of Education on its outstanding bond issues as of October 1, 2017, excluding the State Leveraged Bond Issue.

Principal

\$7,545,820

Interest

8,315,921

# Capital Projects Fund

## Revenues

State Capital Outlay	\$8,964,531
State Fleet Renewal	1,858,668

## Expenditures

Debt service on Leveraged Bond Issue	\$3,916,342
Debt service on QSCB	33,282
Roofing	1,000,000
Buses	2,858,668
Service Vehicles	340,000
Window Replacement Various Schools	500,000
Painting Various Schools	100,000
Parking Lot Paving (Erwin Intermediate & Hueytown Middle)	200,000

# Fiduciary Trust Fund Revenues -

\$2,146,880

The fiduciary trust fund includes the fund accounts for the local school non-public funds (Clubs, PTA, Student organizations).

Concessions	\$77,509
Dues & Fees	534,672
Fund Raiser	591,039
Donations/Accomodations	909,575
Other	34,085

# Local Schools – Non-Public

## Expenditures

Instructional Materials and Supplies	\$ 107,239
Travel/Training	75,406
Contracts/Purchased Services	313,217
Transportation	11,464
Items For Resale	950,395
Other	507,742
<b>Total</b>	<b>\$ 1,965,463</b>