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JEFFERSON COUNTY BOARD OF EDUCATION



FY 2020 Proposed Budget
Second Public Hearing
September 10, 2019

Budgeted Beginning Fund Balances

* General Fund (Local)	\$57,662,432
* Special Revenue	\$16,021,313
* CNP \$ 6,193,335	
* CEZ \$ 2,824,017	
* Local School Public	\$ 7,003,961

Budgeted Beginning Fund Balances

* Debt Service	\$3,147,899
* Capital Projects	\$3,938,811

Budgeted Beginning Fund Balances

- * Expendable Trust \$1,326,863
 - * All Local School Non-Public

Total Budgeted Revenues FY 2020

* General Fund	\$ 321,040,135
* Special Revenue Fund	\$ 48,480,953
* Debt Service	\$ 30,000
* Capital Projects	\$ 12,213,997
* Fiduciary Fund	\$ 1,926,300

Total Budgeted Revenues By Source FY 2020

\$ 118,740,694

\$ 991,726

Total

\$ 383,691,385

Local
30.95%

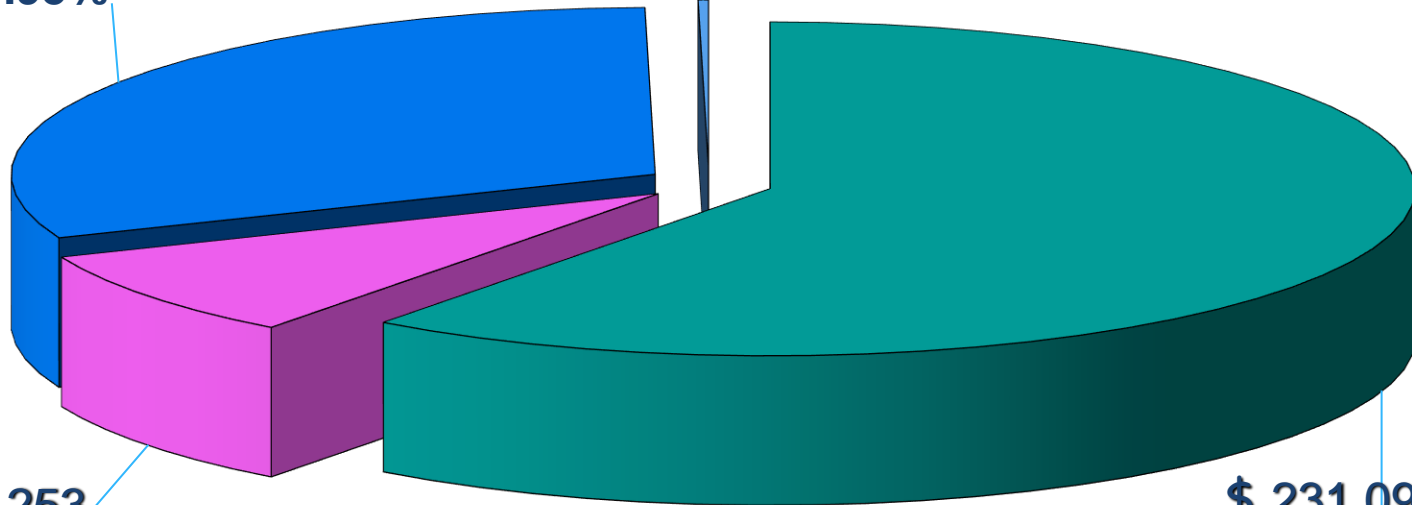
Other
0.26%

\$ 32,859,253

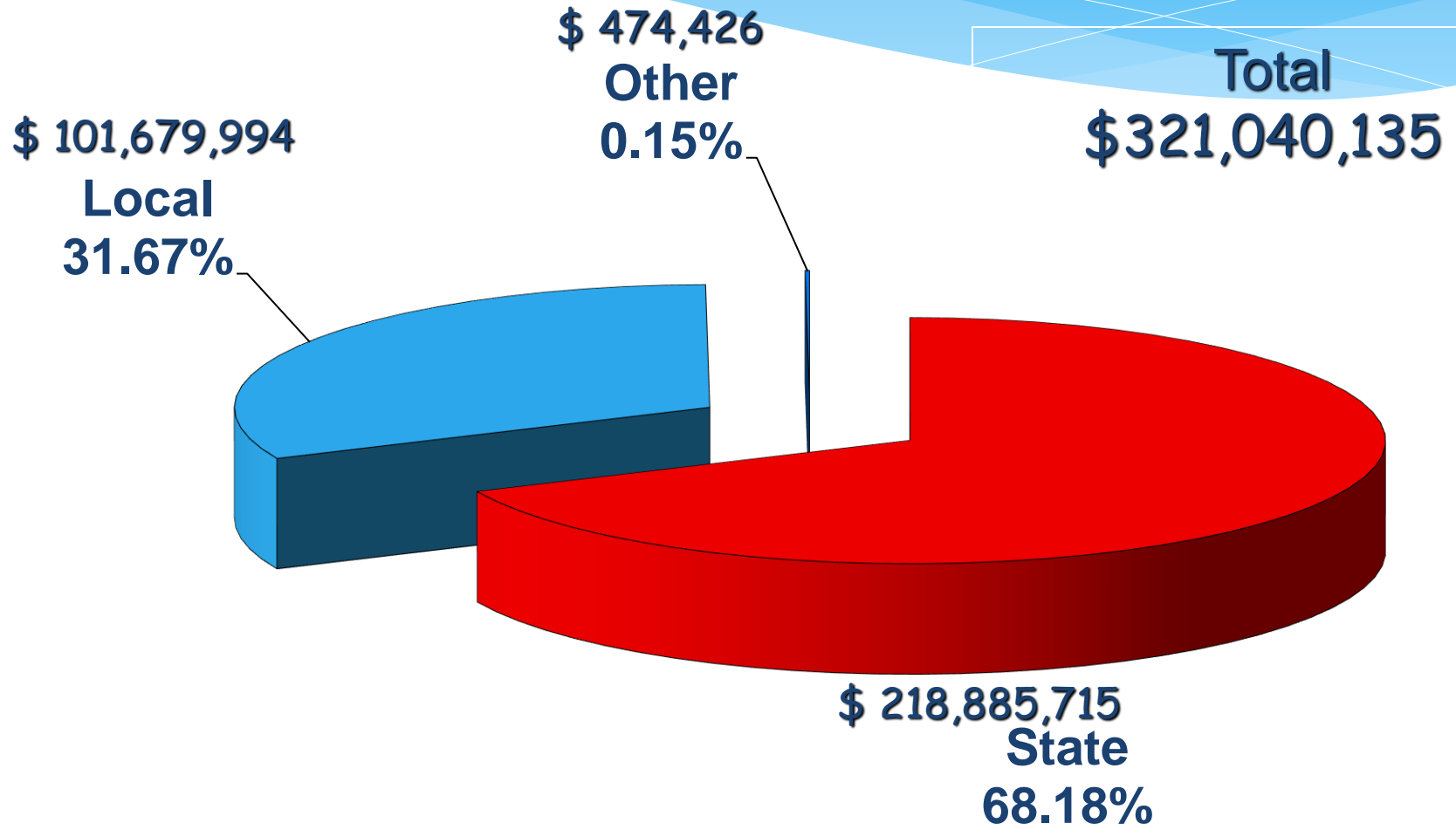
Federal
8.56%

\$ 231,099,712

State
60.23%

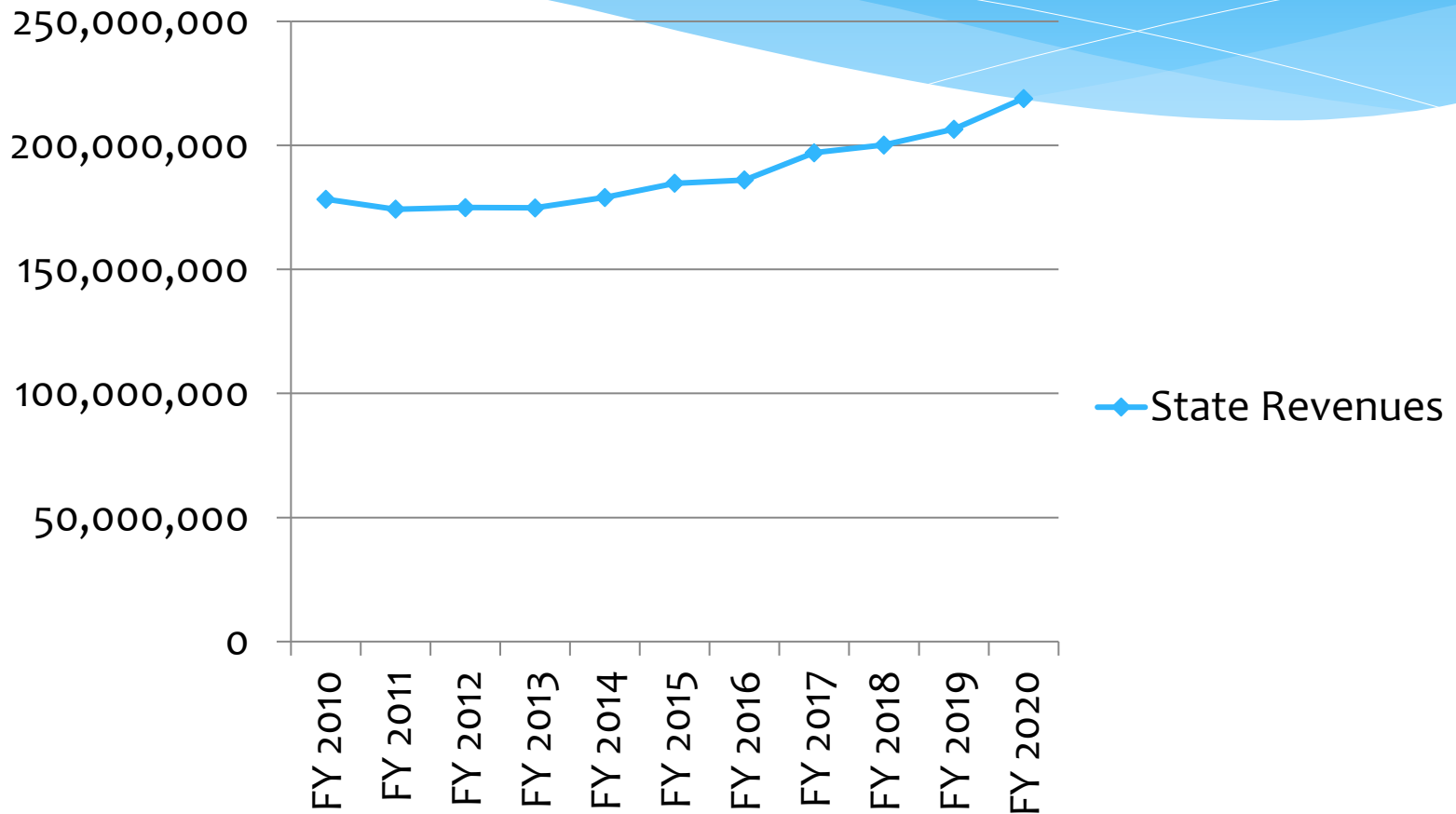


General Fund Budgeted Revenues By Source FY 2020



10 Year Trend of Budgeted General Fund State Revenues

State Revenues



State Department of Education LEA Allocation

	FY 2020	FY 2019	Change
System ADM	35,823.05	35,972.90	-149.85
Foundation Program Units			
Teachers	2,060.38	2,059.75	0.63
Principals	55.00	55.00	0.00
Assistant Principals	46.00	46.50	-0.50
Counselors	73.50	74.00	-0.50
Librarians	58.50	59.00	-0.50
Voc. Ed. Directors	5.00	5.00	0.00
Voc Ed. Counselors	2.00	3.00	-1.00
Total Units	2,300.38	2,302.25	-1.87

LEA Allocation

Foundation Program (State and Local Funds)	FY 2020		FY 2019	Change
Salaries	\$122,456,859		\$117,342,288	\$5,114,571
Fringe Benefits	48,114,268		46,915,246	1,199,022
Other Current Expense (\$19,005/unit)	43,718,096	(\$17,950/unit)	41,325,325	2,392,771
Classroom Instruction Support				
Student Materials (\$600/unit)	1,380,228	(\$536.06545/unit)	1,234,152	146,076
Technology (\$350/unit)	805,141	(\$300/unit)	690,675	114,466
Library Enhancement (\$157.7247/unit)	362,828	(\$96.1374/unit)	221,131	141,497
Prof. Development (\$100/unit)	230,038	(\$90/unit)	207,203	22,835
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$75/adm)	2,686,736	(\$70/adm)	2,518,112	168,624
Total Foundation Program	219,754,194		210,454,332	9,299,862
Local Units				
Foundation Program (10 Mills)	26.199.800	(10 Mills)	26.189.300	10.500

Highlights of State Funding

Fund Source	FY 20 Allocation		Amount of Change
School Nurses	\$1,200,487	Increase	\$25,680
Technology Coordinator	61,800	Increase	5,860
Trans. Operations	18,311,742	Increase	1,728,300
Trans. Fleet Renewal	2,389,562	Increase	320,843
Capital Purchase	9,824,435	Increase	504,865
At Risk	1,097,775	Decrease	5
Career Tech O&M	274,192	Increase	11,546

General Fund Local Revenues

8.2 Mill County-Wide Ad Val. Tax	29,726,016
Business Privilege Tax	1,000,000
County Alcohol Beverage Tax	720,000
County Mineral Lease Doc. Tax	1,300
5.1 District Special Ad Val Tax	13,953,911
16.8 District Special Ad Val Tax	44,140,876
Helping School Vehicle Tags	30,000
Out of District Tuition	290,000
Interest	2,000,000
Manufactured Homes Reg. Fee	10,000

General Fund Local Revenues

Rentals	100,000
Charges for Services	5,000
Fees	9,000
Fines & Penalties	8,000
Contributions from Private Sources	800,000
County Commission Appropriation	6,571,890
Sale of Scrap	14,000
Medicaid Administrative Program	2,300,000
Total	101,679,994
Other Revenues	
Misc. Revenue	215,000
Extracurricular Trip Mileage	259,426
Indirect Cost	2,603,617

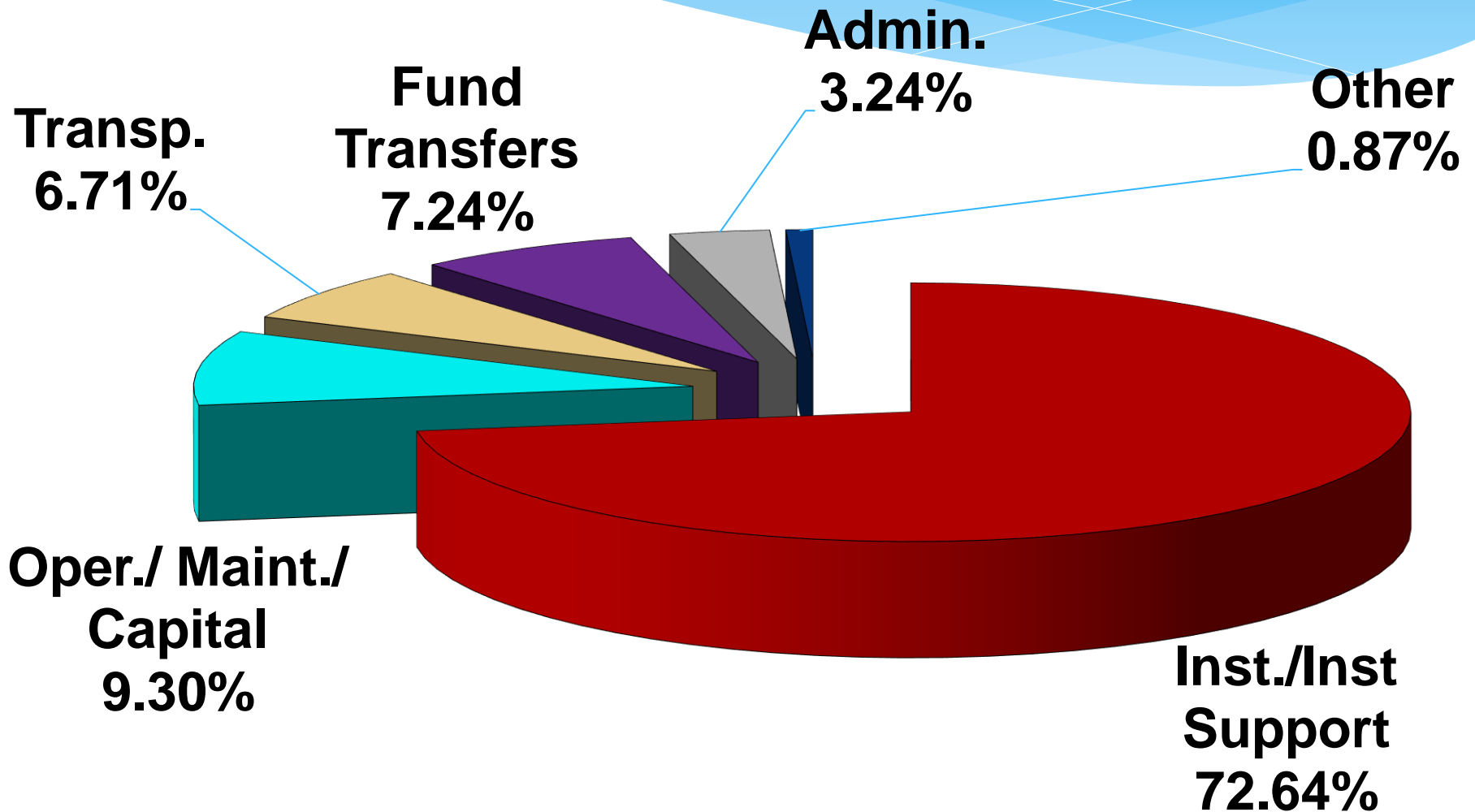
Proposed General Fund Budget-FY 2020

Expenditures

Instruction/Instructional Support	\$235,056,374
Operations/Maintenance/Capital	30,087,420
Transportation	21,715,507
Fund Transfers	23,416,463
Administrative	10,486,739
Other	2,813,631
Total	323,576,134

Salaries & Fringes of \$261,457,465 = 81% of Budgeted Expenditures

Proposed General Fund Budget FY 2020 Expenditures



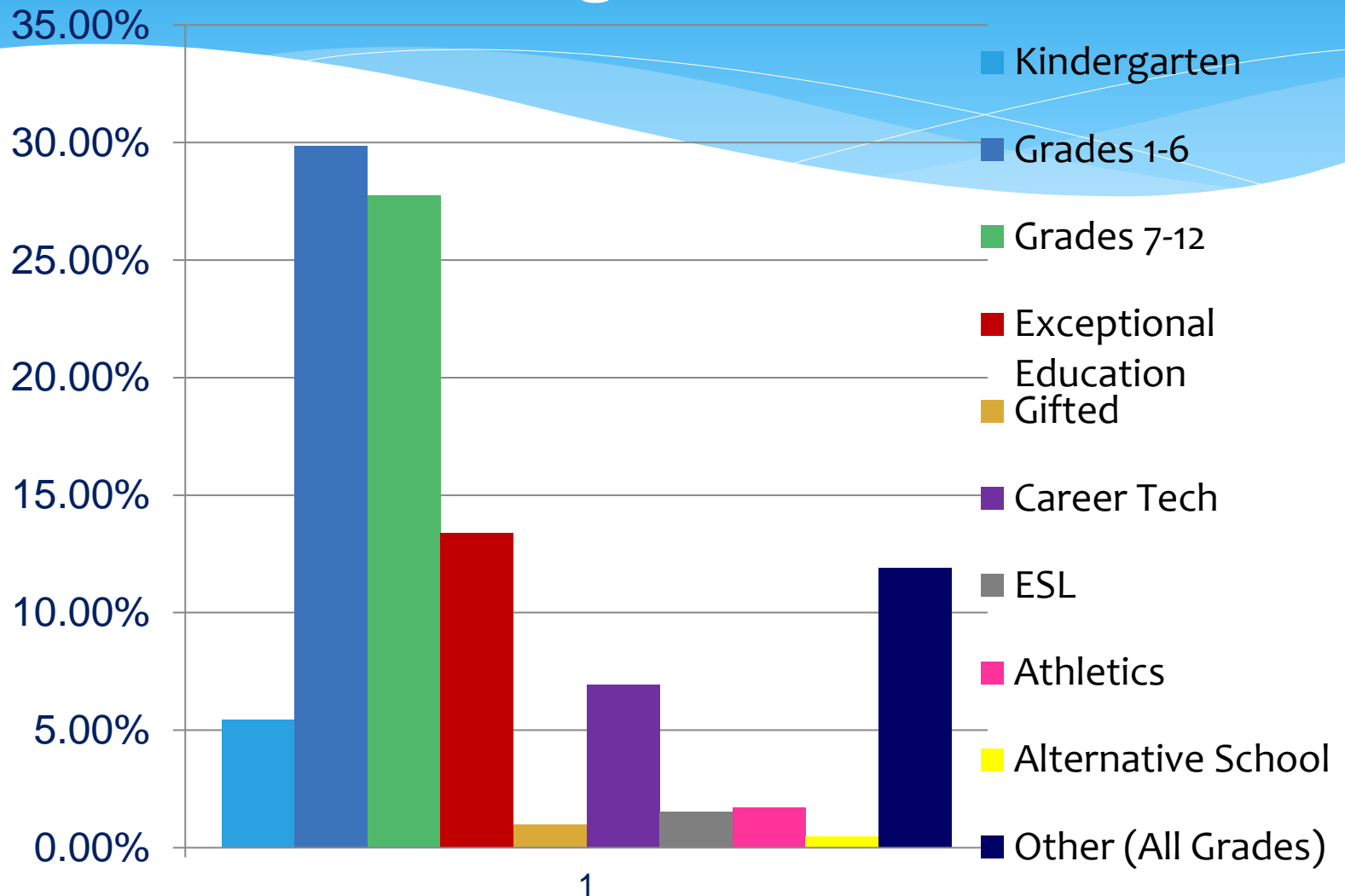
Instruction \$179,721,210

- * 1692.99 Regular Teacher Units
- * 242.00 Special Education Teacher Units
- * 144.71 Career Tech Teacher Units
- * 21.90 Gifted Teacher Units
- * 111.60 Support Units (Instructional Aides)

Program - Instruction

Kindergarten	\$9,777,426
Grades 1-6	53,649,452
Grades 7-12	49,868,104
Special Education (K-12)	24,091,334
Gifted	1,790,513
Career Technical	12,452,388
ESL	2,746,139
Athletics	3,063,036
Alternative School	866,069
Other (All Grades)	21,416,749

Instructional Expenditures by Program



Instructional Support \$ 55,335,164

Attendance Services	\$ 705,139
Counseling Services	7,286,897
Media Services	5,425,464
School Admin. Services	25,406,423
Health Services	4,661,618
Instructional Improvement Services	5,470,536
Instructional Staff Development	654,324
Testing	284,131
Other Student Support Services	1,013,391
Social Services	86,736
Speech Pathology/Audiology	4,340,505
<u>Major Budgeted Items</u>	
Salaries and Fringes	50,850,749
Purchased Services/Material & Supplies	4,298,571

Operations and Maintenance

\$30,034,440

- * 44 Maintenance Employees
- * 194 Custodial Employees
- * Salaries/Benefits = \$11,923,018
- * Utilities= \$10,510,835
- * Contracted Services= \$5,194,859
- * Materials/Equipment= \$1,791,120

Transportation \$ 21,715,507

- * 1 Director
- * 1 Assistant Director
- * 3 Supervisors
- * 3 Secretaries
- * 433 Bus Drivers
- * 87 Special Education Bus Aides
- * 30 Shop Mechanics/Workers

Major Budget Items

Salaries & Fringes	\$ 18,983,432
Fuel/Oil	1,614,426
Parts, Supplies & Equipment	737,517
Insurance	116,800
Purchased Services/Other	263,332

General Administrative \$ 10,486,739

Office of Career Tech	340,714
Superintendent & Administrative Staff	1,834,706
Intervention & Student Supports	163,968
Exceptional Education	305,878
Federal Programs	52,949
Finance/Internal Auditing	1,979,351
Board Management	76,232
Office of Foundation	122,529
Data Security Department	254,740
Information Systems	2,370,881
Human Resources Department	1,159,291
Purchased Services	1,825,500

(Insurance, Legal Fees/Judgments/Printing)

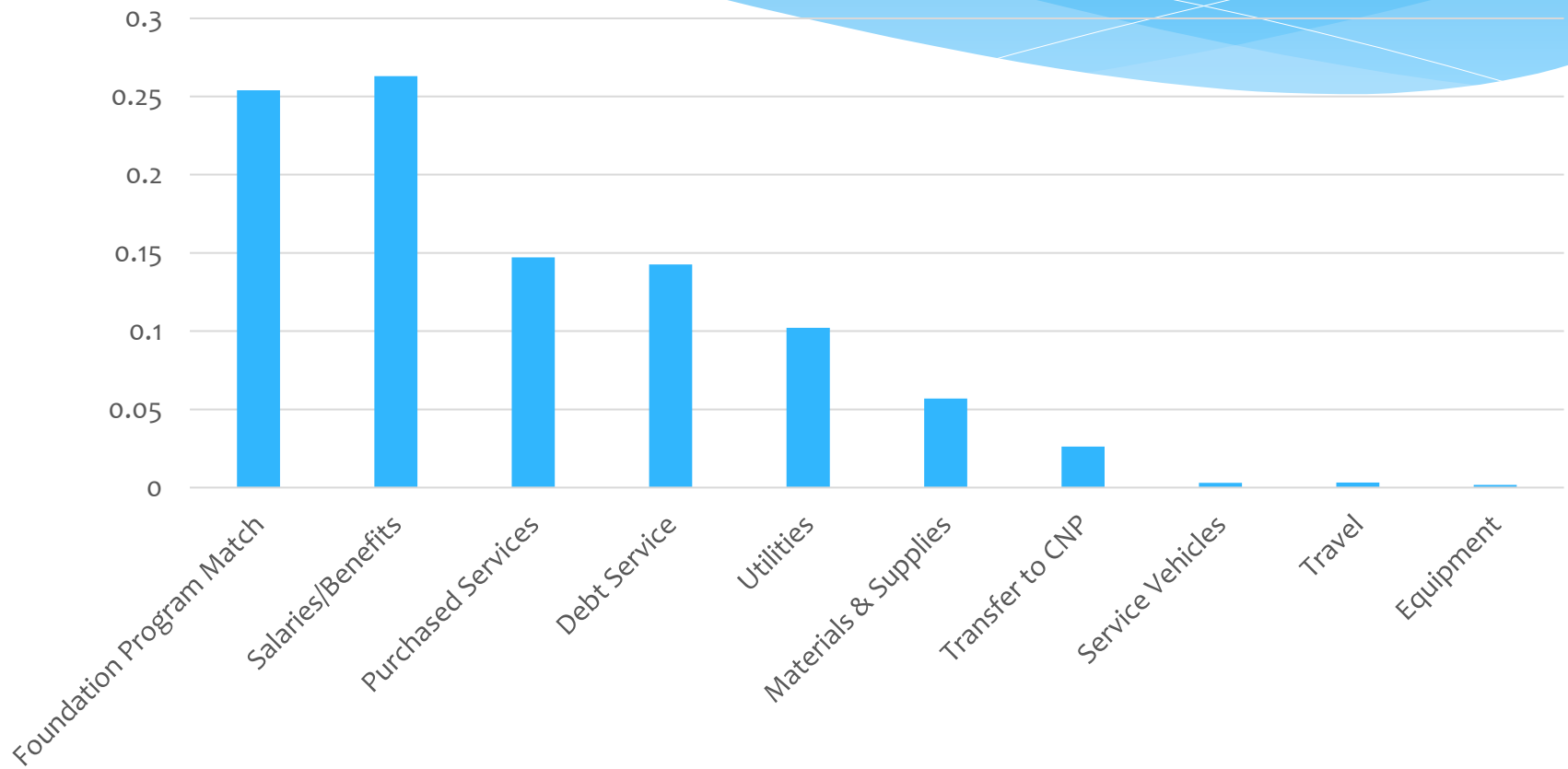
Other Programs

* Ex Ed Pre-School	\$ 618,996
* OSR Pre-School	2,194,635
* Transfers to Other Programs	
* Child Nutrition Program	\$ 8,691,528
* Debt Service	\$ 14,724,935

How are we spending our local revenue?

* Foundation Program Match	\$26,199,800
* Salaries/Benefits	27,151,149
* Purchased Services	15,177,840
* Debt Service	14,724,935
* Utilities	10,540,835
* Materials & Supplies	5,874,669
* Transfer to CNP	2,705,917
* Service Vehicles	322,736
* Travel	335,491
* Equipment	170,109

How are we spending our local revenue?



Special Revenue Funds

\$48,480,953

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.

Special Revenue Funds

Title I	\$8,595,390
Title II, Part A	1,234,924
Title III, Part A	223,377
Title IV, Part A	650,556
IDEA-B Special Education	9,029,264
*Child Nutrition Program	26,517,875
Federal Career Tech	450,910
Local Schools – Public Funds	8,860,403
Community Ed Zones	1,618,800

*(Includes Interfund Transfers)

IDEA – Special Education \$9,029,264

Salaries and Fringes	\$ 8,348,919
Purchased Services	484,893
Materials & Supplies / Equipment	58,712
Other	136,740

Teachers	69.9	Classroom Aides	25
Evaluators	2	Clerical	1
Nurses	3	H.I. Interpreter	7
Psychometrist	11		

Title I - \$8,595,390

School Allocations	\$ 6,814,293
Parental Involvement	79,072
Departmental Allocation	1,575,835
Indirect Cost	126,190

Staff Summary

Teachers	71.08	Assistant Director	.7
Para-Translator	3	Specialist	4.2
Counselors	8.5	Staff Accountant	1
Assistant Principal	8.5	Clerical	.80
Director	.9		

Title II – Part A

1,234,924

- * Staff Development 1,216,799
 - * Core Academic Subjects
 - * Highly Qualified Teachers
 - * School Improvement
 - * Leadership
 - * New Teacher Support

Indirect Cost

18,125

Title III, Part A

\$223,377

* Staff Development	\$202,595
* Transportation (Summer Camp)	17,503
* Indirect Cost	3,279

Title IV-Part A

\$620,556

* Mental Health Services	\$ 95,000
* Professional Development	210,030
* Tuition-Dual Enrollment	240,000
* Materials & Supplies	11,416
* Computer Hardware	55,000
* Indirect Cost	9,110

Child Nutrition Program \$26,517,875

* Revenue

* USDA	\$ 12,683,850
* Food Service Income	4,625,197
* Transfers from General Fund	8,691,528
* Other	517,300

Child Nutrition Program

* Expenditures

* Labor	\$14,503,776
* Food	8,573,275
* Equipment	256,490
* Supplies	1,215,525
* Purchased Services	653,991
* Dues & Fees	72,156
* Indirect Cost	2,317,172

Local Schools – Public \$8,860,403

* Revenue

* Fund Raisers	\$1,530,000
* Interest	7,903
* Admissions	1,458,000
* Concessions	88,750
* Appropriations/Grants	180,100
* Commissions	193,250
* Dues/Fees	2,342,900
* Sales	211,800
* Donations/Accomodations	2,563,900
* Fines and Penalties	33,000
* Other	243,800

Local Schools - Public

* Expenditures

Instructional Materials/Supplies	\$1,469,970
Travel/Training	142,350
Contracts/Purchased Services	2,491,800
Utilities	278,000
Items for Resale	1,623,000
Transfers to General Fund	801,800
Equipment	1,043,900
Other	1,326,215
Total	9,177,035

Community Ed Zones – Revenues \$1,618,800

Charges for Services	\$1,600,000
Rentals	2,000
Interest	1,800
Fees	15,000

Community Ed Zones – Expenditures \$1,592,157

Salaries & Benefits	\$1,483,757
Transportation	7,300
Purchased Services	30,300
Utilities	3,500
Travel	16,500
Materials and Supplies/Equipment	47,500
Other	3,300

Debt Service

\$14,754,935

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, 2019, excluding the State Leveraged Bond Issue.

Principal

\$7,880,353

Interest

6,874,582

Capital Projects Fund

Revenues

State Capital Outlay	\$9,824,435
State Fleet Renewal	2,389,562

Expenditures

Debt service on Leveraged Bond Issue	\$980,113
Buses	2,389,562
Exterior Windows/Doors	300,000
HVAC	200,000
Parking Lot Paving	300,000
LED Gym Lights	125,000
Gym Floors	60,000
McAdory Baseball	74,270

Fiduciary Trust Fund Revenues - \$1,926,300

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

Concessions	\$58,500
Dues & Fees	652,200
Fund Raiser	387,600
Donations/Accomodations	814,800
Other	13,200

Local Schools – Non-Public

Expenditures

Instructional Materials and Supplies	\$ 64,700
Travel/Training	39,000
Contracts/Purchased Services	298,622
Transportation	14,300
Items For Resale	736,600
Purchased Food	197,800
Dues & Fees	183,800
Other	154,200
Total	\$ 1,689,022