

JEFCOED
JEFFERSON COUNTY BOARD OF EDUCATION

FY 2017 Proposed Budget
First Public Hearing
September 1, 2016

Budgeted Beginning Fund Balances

* General Fund (Local)	\$48,577,672
* Special Revenue	\$16,287,386
* CNP	\$ 7,215,331
* CEZ	\$ 2,371,651
* Local School Public	\$ 6,700,404

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Budgeted Beginning Fund Balances

* Debt Service	\$2,189,256
* Capital Projects	\$4,030,612

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Budgeted Beginning Fund Balances

* Expendable Trust	\$1,271,753
* All Local School Non-Public	

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Total Budgeted Revenues FY 2017

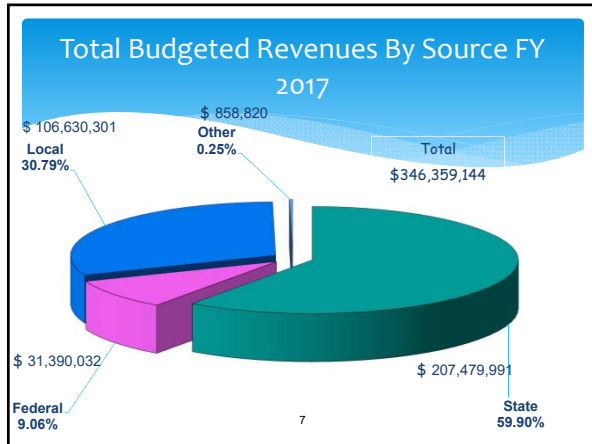
* General Fund	\$ 287,154,878
* Special Revenue Fund	\$ 46,807,698
* Capital Projects	\$ 10,458,606
* Fiduciary Fund	\$ 1,937,962

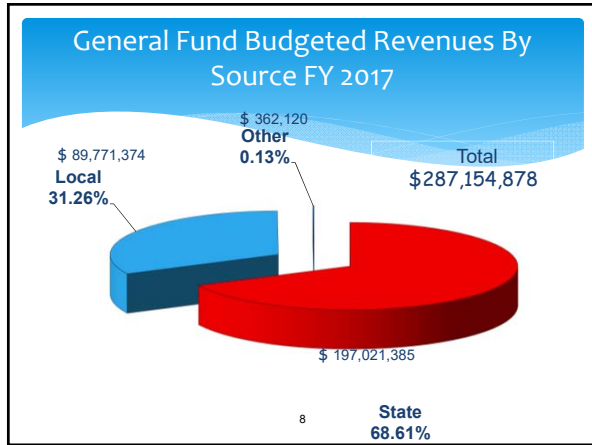
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Total Budgeted Revenues By Source FY 2017

* Revenue	
* State	\$207,479,991
* Federal	31,390,032
* Local	106,630,301
* Other	858,820
* Revenue	\$346,359,144

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State Department of Education LEA Allocation

	FY 2017	FY 2016	Change
System ADM	36,092.80	36,072.95	19.85
Foundation Program Units			
Teachers	2,061.56	2,036.33	25.23
Principals	55.00	55.00	0.00
Assistant Principals	46.50	46.50	0.00
Counselors	74.00	74.00	0.00
Librarians	60.00	59.50	0.50
Voc. Ed. Directors	5.00	4.00	1.00
Voc Ed. Counselors	1.00	1.00	0.00
Total Units	2,303.06	2,276.33	26.73

LEA Allocation				
Foundation Program (State and Local Funds)	FY 2017		FY 2016	Change
Salaries	\$114,705,985		\$109,163,068	\$5,542,917
Fringe Benefits	45,771,239		43,784,007	1,987,232
Other Current Expense (\$17,021/unit)	39,201,207	(\$16,281/unit)	37,060,915	2,140,292
Classroom Instruction Support				
Student Materials (\$405.4534/unit)	933,786	(\$373.7862/unit)	850,860	82,926
Technology (\$169.34348/unit)	390,015	(\$63.7862/unit)	145,199	244,816
Library Enhancement (\$21.2621/unit)	48,966	(\$21.2621/unit)	48,399	567
Prof. Development (\$63.78568/unit)	146,901	(\$63.7862/unit)	145,199	1,702
Common Purchase (\$0/unit)	0	(\$0/unit)	0	0
Textbooks (\$54.07313/adm)	1,951,648	(\$52.7123/adm)	1,901,489	50,159
Total Foundation Program	203,149,747		193,099,136	10,050,611
Local Units	10			
Foundation Program (10 Mills)	25,897,950	(10 Mills)	25,096,120	801,830

Highlights of State Funding			
Fund Source	FY 17 Allocation		Amount of Change
School Nurses	\$1,149,966	Increase	\$40,346
Technology Coordinator	35,412	Increase	1,112
Trans. Operations	15,461,940	Increase	1,130,364
Trans. Fleet Renewal	1,748,668	Increase	95,632
Capital Purchase	8,709,938	Increase	43,897
At Risk	1,031,557	Decrease	-6,398
Career Tech O&M	252,167	Increase	9,637

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General Fund Local Revenues	
8.2 Mill County-Wide Ad Val. Tax	27,870,547
Business Privilege Tax	989,000
County Alcohol Beverage Tax	750,000
County Mineral Lease Doc. Tax	1,300
5.1 District Special Ad Val Tax	13,852,798
16.8 District Special Ad Val Tax	44,001,729
Helping School Vehicle Tags	25,000
Out of District Tuition	295,000
Interest	30,000
Manufactured Homes Reg ₁₂ Fee	11,000

General Fund Local Revenues

Rentals	21,000
Charges for Services	90,000
Fees	2,000
Fines & Penalties	12,000
Contributions from Private Sources	500,000
Sale of Scrap	20,000
Medicaid Administrative Program	1,300,000
Total	
Other Revenues	
Misc. Revenue	108,000
Extracurricular Trip Mileage	254,120

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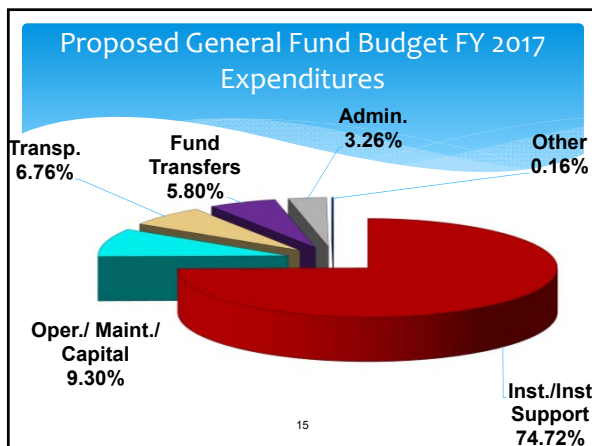
Proposed General Fund Budget-FY 2017

Expenditures

Instruction/Instructional Support	\$216,433,787
Operations/Maintenance/Capital	26,940,870
Transportation	19,586,371
Fund Transfers	16,781,216
Administrative	9,428,860
Other	477,448
Total	289,648,552

Salaries & Fringes of \$241,382,977 = 83.34% of Budgeted Expenditures

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Instruction \$167,048,427

- * 1648.29 Regular Teacher Units
- * 248.90 Special Education Teacher Units
- * 124.71 Career Tech Teacher Units
- * 23.50 Gifted Teacher Units
- * 161.60 Support Units (Instructional Aides)

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Program - Instruction

Kindergarten	\$8,977,181
Grades 1-6	49,312,298
Grades 7-12	46,244,934
Special Education (K-12)	23,324,058
Gifted	1,782,992
Career Technical	10,037,912
ESL	1,867,912
Athletics	2,815,769
Alternative School	584,812
Other (All Grades)	22,100,559

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Instructional Expenditures by Program

Program	Percentage
Kindergarten	5.4%
Grades 1-6	29.5%
Grades 7-12	27.7%
Exceptional Education	13.9%
Gifted	1.1%
Career Tech	6.0%
ESL	1.1%
Athletics	1.7%
Alternative School	0.3%
Other (All Grades)	13.2%

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Instructional Support \$ 49,385,359	
Attendance Services	\$ 462,846
Counseling Services	6,498,031
Media Services	5,003,914
School Admin. Services	23,443,059
Health Services	3,377,269
Instructional Improvement Services	4,759,575
Instructional Staff Development	258,798
Testing	362,435
Other Student Support Services	1,088,147
Social Services	79,998
Speech Pathology/Audiology	4,051,287
<u>Major Budgeted Items</u>	
Salaries and Fringes	46,422,056
Purchased Services/Material & Supplies	2,963,303

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Operations and Maintenance \$26,940,870	
* 50.5 Maintenance Employees	
* 204 Custodial Employees	
* Salaries/Benefits = \$11,788,285	
* Utilities= \$9,105,300	
* Contracted Services= \$3,927,440	
* Materials/Equipment= \$1,672,380	

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Transportation \$ 19,586,371	
.5 Director	
* 2 Assistant Directors	
* 3 Secretaries	
* 405 Bus Drivers	
* 79 Special Education Bus Aides	
* 30 Shop Mechanics/Workers	
<u>Major Budget Items</u>	
Salaries & Fringes	\$ 17,283,007
Fuel/Oil	1,179,216
Parts, Supplies & Equipment	733,798
Insurance	105,000
Purchased Services/Other	260,850

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General Administrative \$ 9,428,860	
Office of Career Tech	206,134
Superintendent & Administrative Staff	1,243,959
Office of Public Information	135,571
Exceptional Education	338,652
Finance/Internal Auditing	1,764,784
Board Management	77,036
Office of Foundation	117,792
Special Projects/New Construction	197,191
Data Security Department	225,398
Information Systems	2,263,392
Human Resources Department	1,061,421
Purchased Services	1,797,530
(Insurance, Legal Fees/Judgments/Printing)	
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Other Programs	
* Pre-School	\$477,448
* Transfers to Other Programs	
* Child Nutrition Program	\$8,448,026
* Debt Service	\$8,333,190
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Special Revenue Funds \$56,500,875*	
<p>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.</p>	
*(Includes Interfund Transfers)	
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Special Revenue Funds	
Title I	\$8,600,409
Title II, Part A	985,162
Title III	233,093
IDEA-B Special Education	8,750,711
*Child Nutrition Program	26,499,492
Federal Career Tech	446,751
Local Schools – Public Funds	8,007,501
Community Ed Zones	1,732,605

*(Includes Interfund Transfers)²⁵

IDEA – Special Education \$8,750,711	
Salaries and Fringes	\$ 7,436,829
Purchased Services	870,910
Materials & Supplies / Equipment	274,322
Other	168,650

Teachers	60.14	Classroom Aides	34.50
Psychometrists	12	Clerical	1
H.I. Interpreters	6	Job Coaches	2
Nurses	3	Therapist	1

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Title I - \$8,600,409	
School Allocations	\$ 6,439,456
Parental Involvement	84,920
Departmental Allocation	1,913,193
Indirect Cost	162,840

Staff Summary			
Teachers	68.96	Assistant Principal	3
Para-Translator	3	Director	1
Counselors	7.5	Staff Accountant	1
Social Worker	1	Clerical	.80
Supervisors	5		

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Title II – Part A 985,162	
* 8 Teachers – Class Size Reduction	\$ 480,051
* Staff Development	486,461
* Core Academic Subjects	
* Highly Qualified Teachers	
* School Improvement	
* Leadership	
* New Teacher Support	
Indirect Cost	18,650

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Child Nutrition Program \$26,499,492	
* Revenue	
* USDA	\$ 12,373,906
* Food Service Income	5,159,700
* Transfers from General Fund	8,448,026
* Other	517,860

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Child Nutrition Program	
* Expenditures	
* Labor	\$14,531,779
* Food	9,000,370
* Equipment	368,349
* Supplies	1,302,869
* Purchased Services	561,458
* Dues & Fees	62,696
* Indirect Cost	2,050,493

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Local Schools – Public \$8,007,501

Revenue

• Fund Raisers	\$1,624,981
• Interest	9,890
• Admissions	1,277,760
• Concessions	66,747
• Appropriations/Grants	149,922
• Commissions	209,638
• Dues/Fees	1,766,613
• Sales	249,779
• Donations/Accommodations	2,547,714
• Fines and Penalties	57,957
• Other	42,241

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Local Schools - Public

* Expenditures

Instructional Materials/Supplies	\$1,438,383
Travel/Training	200,484
Contracts/Purchased Services	2,457,974
Utilities	176,134
Items for Resale	1,955,558
Transfers to General Fund	708,037
Equipment	792,961
Other	1,277,346
Total	9,006,877

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Community Ed Zones – Revenues \$1,732,605

Charges for Services	\$1,725,000
Rentals	6,000
Interest	305
Fees	1,300

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Community Ed Zones – Expenditures \$1,391,287	
Salaries & Benefits	\$1,245,247
Transportation	5,600
Purchased Services	49,650
Utilities	4,500
Travel	19,600
Materials and Supplies/Equipment	63,500
Other	3,190

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Debt Service \$7,988,262	
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, 2016, excluding the State Leveraged Bond Issue.	
Principal	\$7,358,365
Interest	629,897

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Capital Projects Fund	
Revenues	
State Capital Outlay	\$8,709,938
State Fleet Renewal	1,748,668
Expenditures	
Debt service on Leveraged Bond Issue	\$3,916,591
Debt service on QSCB	33,282
HVAC Gyms	1,200,000
Roofing	1,000,000
Buses	2,748,668
Hueytown High Auto Tech	800,000
Service Vehicles	300,000
Clay Chalkville High Improvements	290,000
Window Replacement Various Schools	208,000
Pinson Valley High Softball	200,000
Demolition Old Hueytown High	400,000
Irondale Land/Playground	350,000

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Fiduciary Trust Fund Revenues -
\$1,937,962

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

Concessions	\$56,201
Dues & Fees	529,674
Fund Raiser	532,245
Donations/Accomodations	797,931
Other	21,911

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Local Schools – Non-Public

Expenditures

Instructional Materials and Supplies	\$ 103,759
Travel/Training	63,031
Contracts/Purchased Services	298,383
Transportation	9,289
Items For Resale	773,710
Other	410,850
Total	\$ 1,659,022

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