Butler County Board of Education

FY 2027 Proposed Budget

FY 2027 Budget

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, 2027

EXIBIT B-I-A

	GOVERNMENTAL				FIDUCIARY	
FUND TYPES		SPECIAL	DEBT	CAPITAL	EXPENDABLE	TOTAL
DESCRIPTION	GENERAL	REVENUE	SERVICE	PROJECTS	TRUST	(Memo Only)
REVENUES						
STATE REVENUES	22,956,317.72	0.00	974,842.00	0.00	0.00	23,931,159.72
FEDERAL REVENUES	67,700.00	5,919,734.47	0.00	0.00	0.00	5,987,434.47
LOCAL REVENUES	6,180,048.00	868,299.99	1,580,000.00	0.00	311,647.05	8,939,995.04
OTHER REVENUES	66,611.65	29,000.00	0.00	0.00	0.00	95,611.65
TOTAL REVENUES	29,270,677.37	6,817,034.46	2,554,842.00	0.00	311,647.05	38,954,200.88
EXPENDITURES:						
INSTRUCTIONAL SERVICES	15,590,397.05	2,037,236.04	0.00	0.00	151,424.93	17,779,058.02
INSTRUCTIONAL SUPPORT SERVICES	5,524,627.05	984,594.63	0.00	0.00	23,633.57	6,532,855.25
OPERATIONS & MAINTENANCE	3,506,893.64	97,736.51	0.00	0.00	0.00	3,604,630.15
AUXILIARY SERVICES	2,384,841.86	2,422,120.21	0.00	0.00	11,626.38	4,818,588.45
GENERAL ADMINISTRATIVE SERVICES	2,006,117.41	447,533.01	0.00	0.00	0.00	2,453,650.42
CAPITAL OUTLAY	125,000.00	0.00	0.00	0.00	0.00	125,000.00
DEBT SERVICES	0.00	0.00	2,906,123.52	0.00	0.00	2,906,123.52
OTHER EXPENDITURES	1,216,805.53	616,215.07	0.00	0.00	118,262.17	1,951,282.77
TOTAL EXPENDITURES	30,354,682.54	6,605,435.47	2,906,123.52	0.00	304,947.05	40,171,188.58
OTHER FUND SOURCES (USES):						
OTHER FUND SOURCES	54,209.86	100,000.00	351,281.52	0.00	0.00	505,491.38
OTHER FUND USES	451,398.52	30,466.86	0.00	0.00	6,700.00	488,565.38
TOTAL OTHER FUND SOURCES (USES)	(397,188.66)	69,533.14	351,281.52	0.00	(6,700.00)	16,926.00
EXCESS REVENUES & OTHER SOURCES OVER (UNDER) EXPENDITURES & OTHER FUND USES	(1,481,193.83)	281,132.13	0.00	0.00	0.00	(1,200,061.70)
BEGINNING FUND BALANCE - OCT 1	8,480,383.84	2,080,606.69	106,571.23	3,682,230.96	247,484.61	14,597,277.33
ENDING FUND BALANCE - SEP 30	6,999,190.01	2,361,738.82	106,571.23	3,682,230.96	247,484.61	13,397,215.63

FUND 11
GENERAL FUND

Budgeted Revenues and Expenditures

State Department of Education
FY2027 Foundation Program
FY 2027 -

007 Butler County	FY 2027		FY 2026	Change
System ADM	2,401.20		2,536.00	-134.80
Foundation Program Units				
Teachers	140.42		147.73	-7.31
Principals	6.00		6.00	0.00
Assistant Principals	3.00		3.50	-0.50
Counselors	5.00		6.00	-1.00
Librarians	6.00		6.00	0.00
Career Tech Directors	2.00		2.00	0.00
Career Tech Counselors	1.00		1.00	0.00
Total Units	**163.42**		**172.23**	**-8.81**
Foundation Program (State and Local Funds)				
Salaries	10,273,428		10,606,040	-332,612
Fringe Benefits	4,445,668		4,332,277	113,391
Other Current Expense ($30,330 /unit)	4,956,455	($27,254 /unit	4,693,942	262,513
Classroom Instructional Support				
Student Materials ($1000/unit)	163,420	($1000/unit)	172,230	-8,810
Technology ($500/unit)	81,710	($500/unit)	86,115	-4,405
Library Enhancement ($157.72/unit)	25,774	($157.72/unit)	27,163	-1,389
Professional Development ($100/unit)	16,342	($100/unit)	17,223	-881
Textbooks ($100/adm)	240,120	($100/adm)	253,600	-13,480
Common Purchase ($0/unit)	0	($0/unit)	0	0
Student Growth	0		0	0
Total Foundation Program	**20,202,917**		**20,188,590**	**14,327**
State Funds				
Foundation Program ETF	17,174,427		17,365,320	-190,893
School Nurses Program	359,400		348,518	10,882
Salaries - 1% per Act 97-238	0		0	0
Technology Director	74,212		71,683	2,529
Transportation				
Transportation Operations	2,267,810		1,787,067	480,743
Fleet Renewal ($7,581 /bus)	250,173	($7,581 /bus)	250,173	0
Current Units	0		0	0
Capital Purchase	724,669		766,419	-41,750
At Risk	0		0	0
Career Tech O and M	39,384		39,812	-428
Total State Funds	**20,890,075**		**20,628,992**	**261,083**
Local Funds				
Foundation Program (10 Mills)	3,028,490	(10 Mills)	2,823,270	205,220
Capital Purchase (0.333446 Mills)	100,885	(0.370349 Mills)	104,252	-3,367
Total Local Funds	**3,129,375**		**2,927,522**	**201,853**
Monthly Allocation = (Foundation Program - EFT, School Nurse, High Hopes, 1% Salaries, Tech Coor, Transporation, At-Risk, and Preschool)				
11 months	1,677,168		1,651,896	25,272
12th month	1,677,174		1,651,905	25,269

FY 2027 FOUNDATION REPORT

School Nurse Program

- State allocation $357,628
- 4 RN’s & 3 LPN’s employed
- State allocation covers 75% of each nurse at each school
- Also covers 38% of nurse assigned to special needs student
- Remainder of salaries is paid from schools Title I funds & OCE funding for special needs nurse

Technology Coordinator

State allocation
$74,212

Covers 60% of salary

Remainder of salary paid from Title I funding

Career Tech O&M

- $39,384

- Classroom supplies, software, equipment, computer hardware, registration fees, and in-state travel for the Career Tech program.



Transportation

- State Allocation $2,259,287
- Currently operate 33 buses on route
- State allocation covers all transportation expenses this year.



RAISE ACT FUNDING $640,353

Poverty allocation $417,892

ELL allocation $21,373

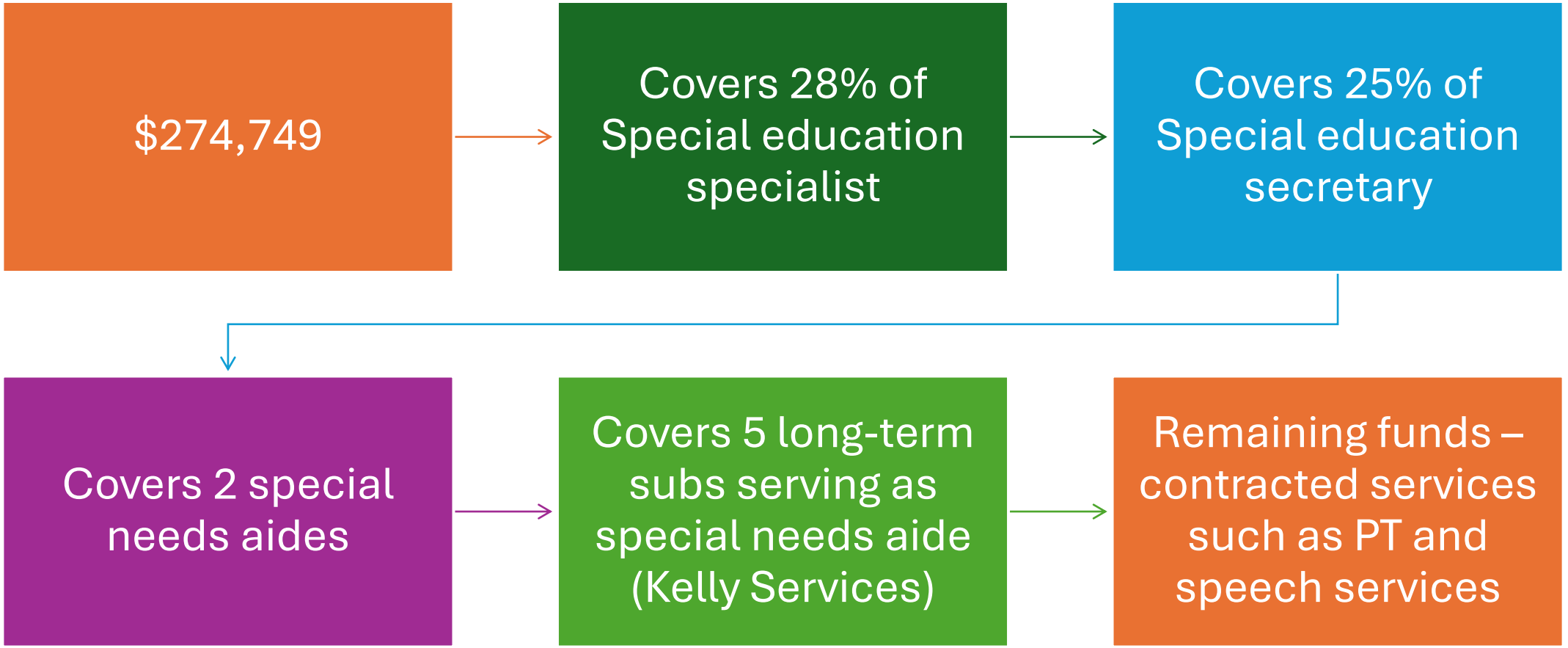
Special Ed Tier I allocation $58,326

Special Ed Tier II allocation $78,290

Special Ed Tier III allocation $17,615

Gifted allocation $46,857

State Preschool Special Education funding



Preschool Program (K4)

- OSR grant is $994,500
- Covers 100% of each teacher (8 classrooms total)
- Covers 5.92 of the 8 auxiliary teachers (remainder paid from Title I set asides)



Advancement & Technology Funds

$1,994,816 FY 2026 ALLOCATION (BUDGETED IN FY 27)

$198,816 TOWARDS DEFERRED MAINTENANCE/ SUPPLIES

$50,000 TOWARDS TEXTBOOKS

$700,000 TOWARDS BUILDING INSURANCE

$671,000 TOWARDS CURRICULUM NEEDS

$225,000 TOWARDS SCHOOL SECURITY MEASURES

$150,000 TOWARDS BUS FUEL (WILL RE-BUDGET THIS DURING AMENDMENT)

Other State Revenues

- Math Coach - $450,000 allocation - 4.57 math coaches
- ARI – no allocation yet
- Mental Health Safety Coordinator - $48,000 – 44% of mental health director
- Career Coach - $112,067 – 100% of career coach plus supplies

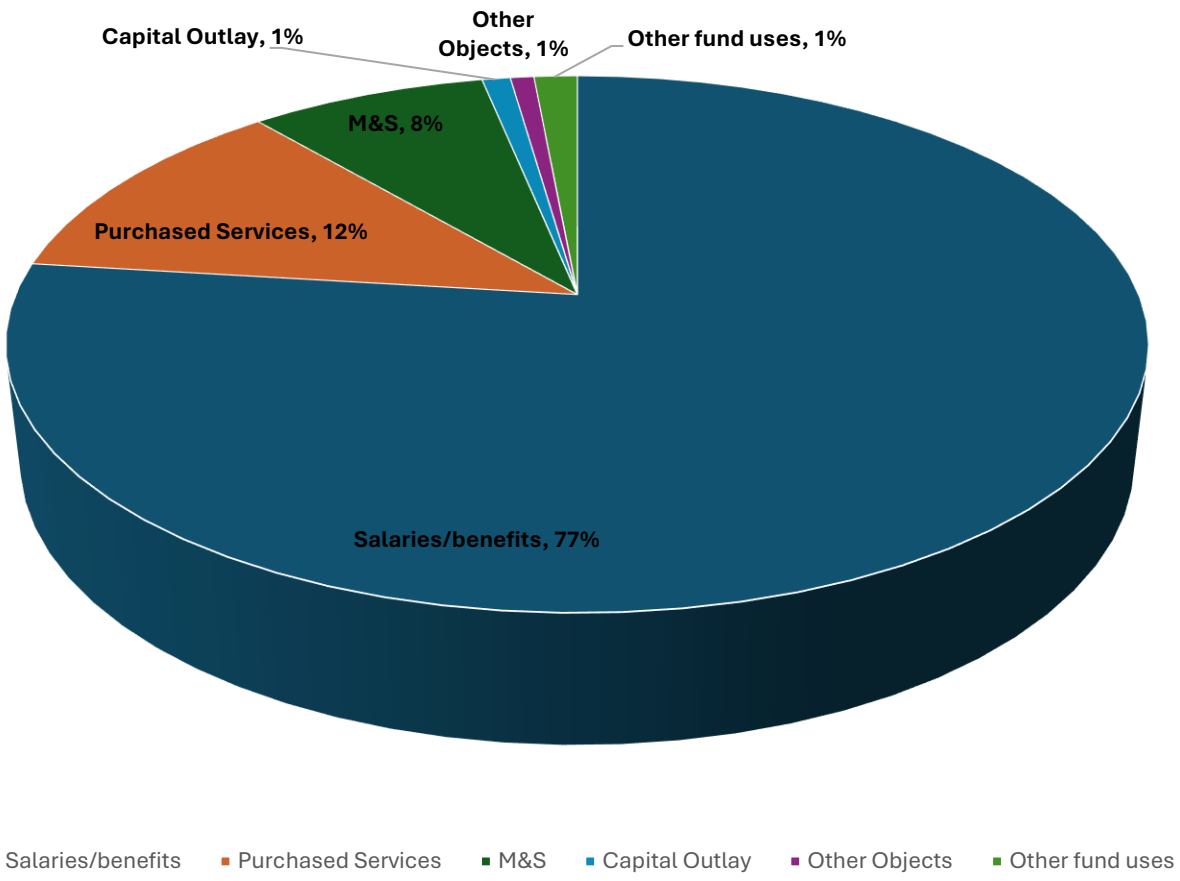
General Fund – State/Local Revenues

	FY 2027			FY 2026			FY 2025			FY 2024
	Budgeted	**% Change**		**Projected**	**% Change**		**Actual**	**% Change**		**Actual**
ADM	2401.20			2536.00			2636.25			2722.1
Foundation	$17,174,427.00	-1.1%		$17,365,320	-1.08%		$17,553,842.00	1.01%		$17,376,879.00
Foundation Local Match	$3,028,490.00	7.2%		$2,823,270.00	0%		$2,823,270.00	5.48%		$2,676,570.00
	$20,202,917.00	.07%		$20,188,590.00	-0.93%		$20,378,112.00	1.61%		$20,053,449.00
12mills Ad Valorem	$3,722,948.00	.55%		$3,702,266.36	1.8%		$3,634,189.59	1.5%		$3,578,440.06
Sales Tax	$2,700,000.00	0%		$2,700,000.00	-5.8%		$2,858,732.43	-1.6%		$2,906,901.13
SSUT	$200,000.00	0%		$200,000.00	0.28%		$199,424.10	200.9%		$67,136.95
Sub Total Local Taxes	$6,622,948.00			$6,602,266.36			$6,692,346.12			$6,552,478.14
Less Foundation Local Match	$3,028,490.00			$2,823,270.00			$2,823,270.00			$2,676,570.00
Total Local Taxes	$3,594,458.00	-5.1%		$3,778,996.36	-2.3%		$3,869,076.12	-0.17%		$3,875,908.14

General Fund Expenses (by function)

FUNCTION		FY 2027
1000 Instructional	51%	$15,590,397
2000 Instructional Support	18%	$5,524,627
3000 Operations & Maintenance	12%	$3,506,894
4000 Auxiliary Services	8%	$2,376,319
6000 General Administration	7%	$2,006,117
7000 Capital Outlay	.41%	$125,000
9000 Other Expenditures	3.59%	$1,216,806

General Fund Expenses (by object)



FUND 12
SPECIAL REVENUE FUND

Budgeted Revenues and Expenses



Title I

- $1,751,234.00 – FY27 allocation
- Funds 14.58 School employees and 2.51 Districtwide employees
- Remaining funds budgeted towards substitutes, classroom supplies, software, computer hardware, parent involvement supplies, professional development, purchased services.

Title II

- $211,361 FY 2027 Allocation
- Pays for: 100% of Georgiana teacher
- 46% of WOP math coach
- Stipends, professional development, subs, travel, pd supplies
- $33,868.15 to private schools (proportionate share)

Title IV

- $136,355 FY 2027 allocation
- Purchased services, student classroom supplies, classroom equipment, professional services, travel & training, security license fees, fuel & drivers for field trips
- $18,849.17 private school

Perkins

$67,212

FY 27 ALLOCATION

EQUIPMENT, CLASSROOM SUPPLIES, SOFTWARE, COMPUTER HARDWARE, PD, TRAVEL & TRAINING

Title V

- $83,458 FY 2027 allocation
- Stipends, PD to include subs and travel & training, and other purchased services

IDEA Part B – Special Education

- $867,811 FY 2027 allocation

- 17 special needs aides
- 72% of special education specialist
- 75% of special needs secretary
- 12% of speech pathologist (proportionate share)
- $11,596.58 Proportionate share total

IDEA Preschool Special Education

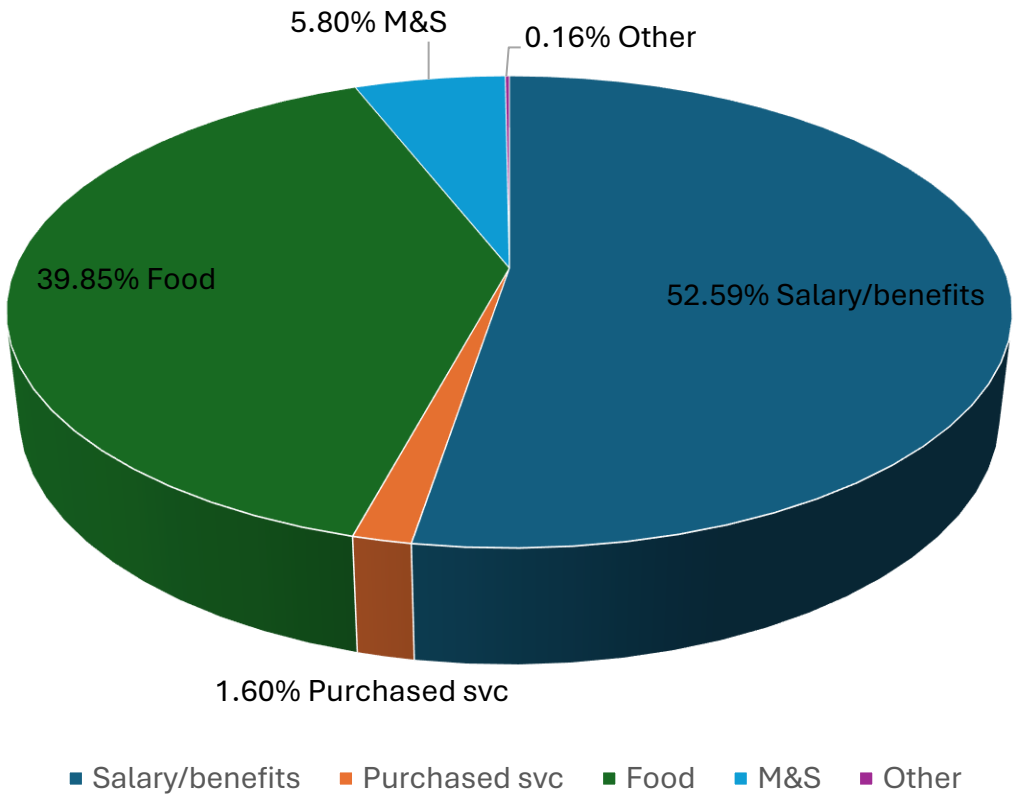
FY 2027 allocation $22,427

23% of speech pathologist

$1,359.21 proportionate share

Child Nutrition Program

Revenues $2,633,249
Expenditures $2,374,204



Other special fund revenues

$332,357 AmeriCorps

$697,070 Local School public funds

FUND 13 DEBT SERVICE

Budgeted Revenues and Expenditures



School Bus Fleet Renewal

- State allocation $250,173
- Receive funding for 33 buses ($7,581/bus)
- Pays principal/interest on 2 bus loans
- Purchasing 1 bus by November 1st
- Will need to purchase 6 more by November 1, 2027



PSF – Capital Outlay

State allocation $724,669

Local match for PSF funds - $100,885

Allocation is completely budgeted towards debt service

2015 Warrant Series, 2021 A & B Warrant Series, 2023 Warrant Series, Bank of America

Debt Schedule

Part I

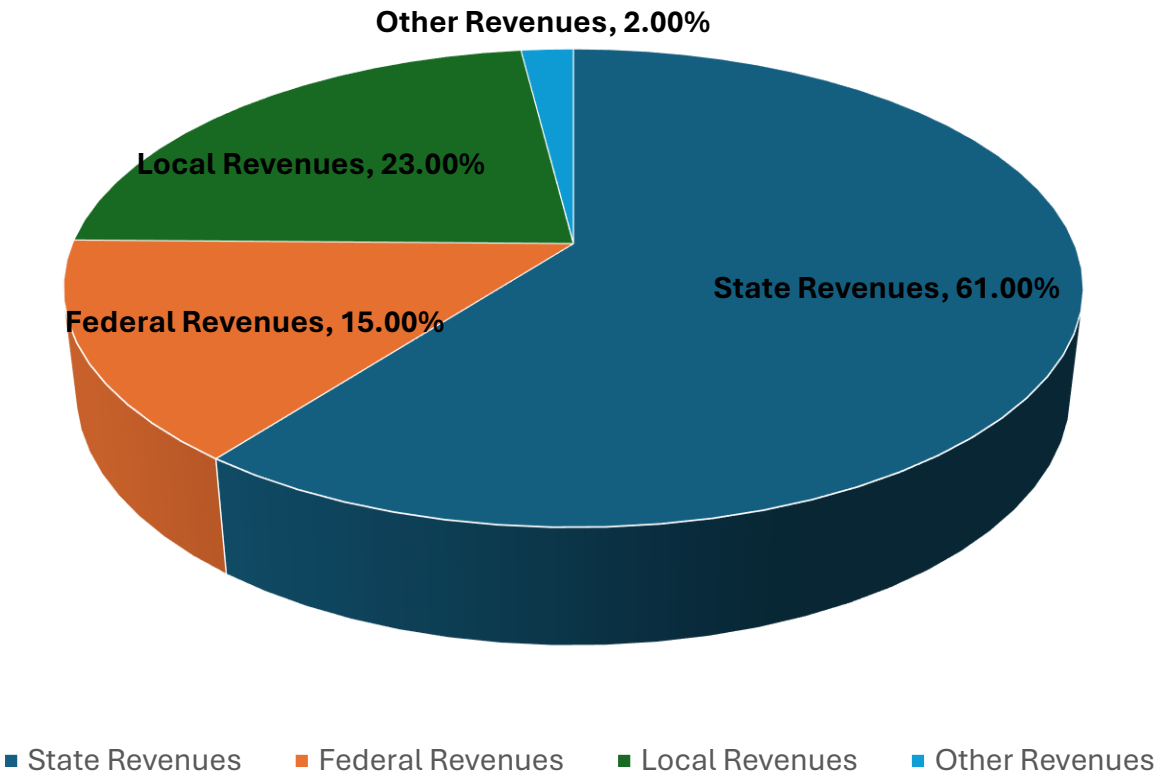
Original Amount	Year Borrowed	Anticipated Date of Liquidation	FY2027 Principal Paid	FY2027 Interest Paid	Balance remaining as of 9/30/27	Revenue and Fund Source used for payment	Description/Purpose of Debt	Lender	Interest Rate
453,274.80	2017	2027	50,251.94	1,341.73	-	Rev. 8300 / FS 1320	Lease Purchase / 6 Buses	Truist	2.67%
9,985,000.00	2021	2028	1,385,000.00	88,025.00	1,430,000.00	Rev. 6110 / FS 6111	Unrefunded portion of Series 2015 Warrants	Series 2015 Warrants	
3,455,000.00	2021	2039	-	69,100.00	3,455,000.00	Rev. 6110 / FS 6111	McKenzie gymnasium	Series 2021-A Warrants	
20,265,000.00	2021	2037	335,000.00	382,447.50	18,155,000.00	Rev. 6110 / FS 6111	Partial refunding of Series 2015 Warrants	Series 2021-B Warrants	
1,600,999.00	2022	2035	89,378.16	19,037.65	757,492.51	Rev. 6110 / FS 6001	Energy Savings Lease Program	Bank of America	2.25%
4,625,000.00	2023	2041	-	185,000.00	4,625,000.00	Rev. 6110 / FS 6001	Greenville High Football Stadium	Series 2023 Warrants	4.00%
2,115,877.05	2023	2033	183,196.82	77,779.18	1,315,726.37	Rev. 8300 / FS 1320	Lease Purchase / 22 buses	Truist	5.49%

FUND 14
CAPITAL PROJECTS

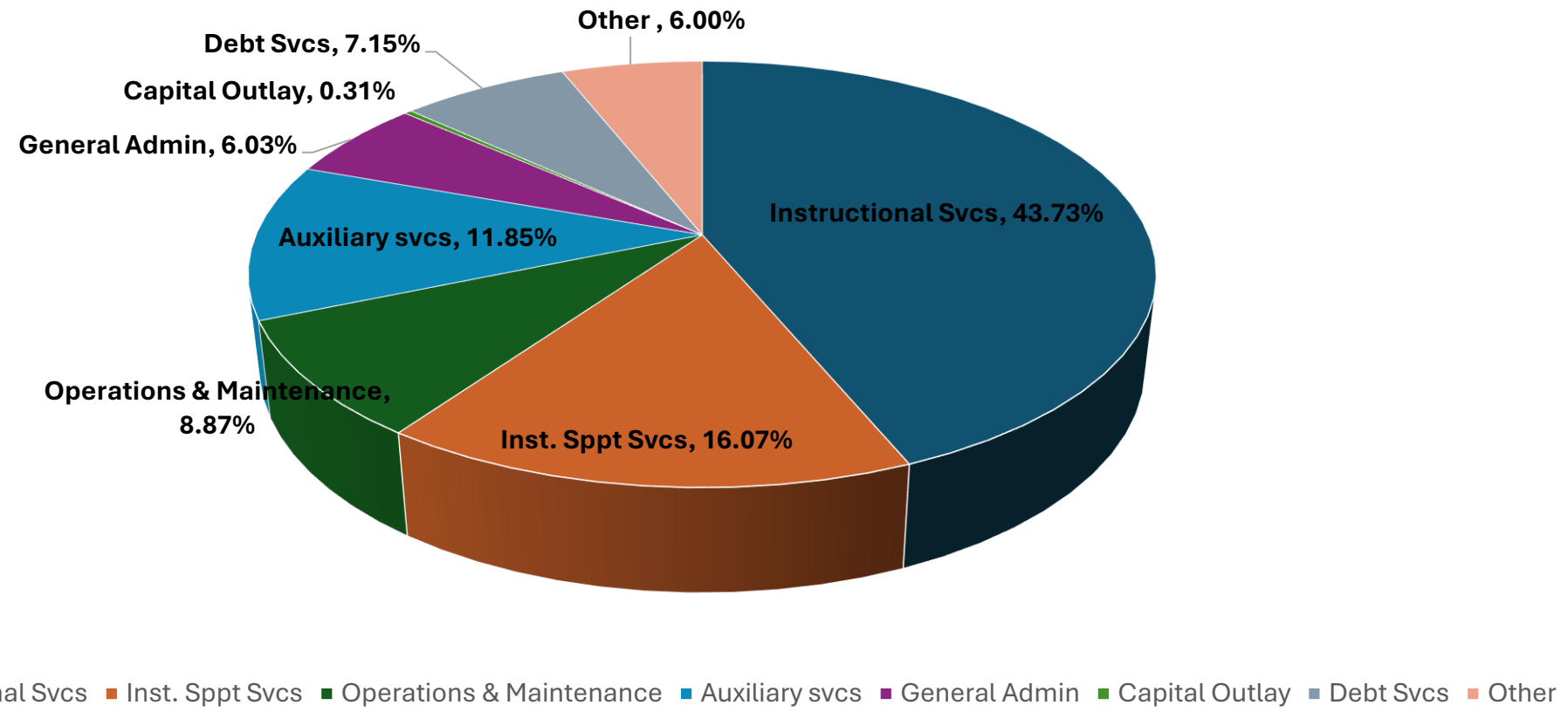
No budgeted revenues or expenditures at this time

FY 2027 Budget Summary

Total Budgeted Revenues FY 2027



Total Budgeted Expenditures FY 2027



Budget Highlights

- Projected Reserve Fund Balance at 9/30/27 4 months
- Projected Reserve Fund Balance at 9/30/26 5 months
- One months budgeted operating cost for FY 2027 $2,567,173.42

