



Draft Budget 2013-2014

January 2013

INTRODUCTION:

The Draft Budget is the first of three budgets presented to the Board. The Tentative Budget of FY 2013-14 will be presented in May, and the Working Budget will be presented in September. Each successive budget provides greater levels of accuracy and refinement. All one-year only additions to the 2012-13 budget have been eliminated for the new-year. The major events that will determine the final budget are as follows:

- Board approval of student enrollment projections in January and subsequent projections provided in August;
- Board approval of staffing and allocation standards for schools in January;
- New-year requests tentatively approved by the Superintendent in late March, including an expected unprecedented level of requests for funding rescues due to grant funding ledges;
- Board approval of cost of living increases in June or July;
- Board confirmation of superintendent's recommendation on property tax rate in August 2013.

The actions of the state are not always known at the time of the draft budget. However, 2013-14 is the second year of the state biennial budget and the impact of state funding is known. An unknown at the time of this budget is the federal sequestration. As required by statute, adequate reserve funds must be preserved for future emergencies.

REVENUE

OCCUPATIONAL TAX: These taxes are largely projected based upon historical trend, current year data from the Revenue Commission, and economic data from the U.S. Department of Commerce. Occupational tax history shows that the economy can drastically change the receipts. The recession of 2001 resulted in decreases in Occupational Taxes for two years. Occupational taxes represent about 16% of all General Fund revenue receipts. We are projecting a modest 3% increase in occupational taxes for 2013-14. This category of revenue has not yet returned to the pre-recession growth trends.

SEEK: The SEEK formula is comprised of both state and local support for education. The formula requires local support based on property assessments, and therefore as assessments increase, the local portion increases and the state portion decreases. Additionally, the Base SEEK per-pupil established by the state was decreased in each year of the current biennium. In FY'13, the per-pupil was decreased to \$3,833, and for FY'14 it is decreasing to \$3,827. We compared this to the scenario of keeping the Base SEEK the same instead of the state's decrease, and the comparison reflected that JCPS will lose \$8.3 million in state support in FY 2013-14. We lost state SEEK revenue in each of the previous three years.

PROPERTY TAXES: We have projected this conservatively. Collections on property taxes will be lower than typical, especially due to foreclosures that are continuing to burgeon. There is no increase in new construction. We are assuming property tax revenues to be basically the same as 12/13, showing no significant increase.

EXPENSES:

Within the Draft Budget we are providing funding for the following:

- Staffing and adequate allocations for 151 school sites (\$567.6 million) and 13 state agency sites (\$8 million) according to the standardized staffing levels of JCPS.
- Full-day Kindergarten. (State funding only provides for half-day Kindergarten classes.)
- Administrative and teacher support of the Olmsted's above the standard staffing levels (\$2.3 million) and includes 20 to 1 class-sizes.
- Textbook funding for all three levels (\$2.3 million) due to elimination of textbook funding of elementary and middle schools by the state.
- Supporting additional teachers for Trimester and other scheduling strategies at the high school level (\$2.9 million).
- Continued support of the Elementary Redesign with 20 to 1 class-size for all grade levels, at three (3) elementary sites (\$832,000).
- Twenty (20) additional teachers for the elementary Magnet school program (\$1.2 million).
- Sufficient staff to support class-size reduction for the first through fifth grade at the eight (8) elementary schools (\$1.3 million).
- The exponentially increased cost of KTRS expenses passed to JCPS that will exceed \$7 million in the new-year. In FY '16, it is projected to be over \$15 million when the district contribution rate will be 3%.
- The budget process will continue from January through early April. The following aspects will culminate in the presentation of the Tentative Budget presented to the Board in May:
 - There may be additions to General Fund budget which could include the following:
 - General Fund will support other school elements where grant funding has ceased and a new initiative has been approved, such as the Goal Clarity Coach pilot to be cost-centered at the schools (\$1.9 million).
 - An expanded pilot program providing elementary assistant principal add-on for all elementary schools (\$7.7 million).
 - There will be many other requests for General Fund rescues due to reduced or eliminated grant funding, to be reviewed during this next budget process.
 - Budget reductions to be considered in order to balance the budget, are:
 - Final identification of central office positions to be deleted from the organizational charts before budget can be eliminated.
 - Marginal or ineffective programs or allocations at the school level.
 - Possible eliminations based on the Strategic Plan of JCPS which requires a prioritization of budget components that must proceed in an open and ordered process from January through April.

This budget insures the following:

- The allocations provided are adequate for the support of acknowledged staffing levels and needed positions approved by the Board.
- The allocations are provided for imminent realities of program expansion related to statutory responsibilities in the areas of ECE, State Agency, and English as a Second Language.

- The continuance of all the previous innovations, priorities, and strategies which the Board has determined should continue to be funded.
- The continuance of all new innovative strategies approved by the Board.

The following is a summary of the projected FY 2013-14 expense budgets of all funds of Jefferson County Public Schools:

GENERAL FUND - Expense budget projected at \$794,824,243. Funded by Property Taxes, Occupational Taxes, and SEEK. Indirect costs to federal grants are less than 1% of revenue. Approximately 80% of General Fund is personnel-related, 20% is operational. School-based functions are 74% of the budget, and 23% is for school support. This General Fund budget therefore allocates 96% of the available funding to services relevant to student services, including district-wide school-centered costs. Approximately 3% is business office operational expenses.

SPECIAL REVENUE – Budget projected at \$115,960,000. This fund is comprised of over 380 grants/awards from various fund sources, including state, federal, and local. The major concern with grants are the sustained cuts from the state that now exceed \$11 million per year and federal cuts expected to be announced in January. The decrease of federal funding will result in non-discriminate slashing of education grants and this will impact JCPS programs such as Title I, Head Start, IDEA, and many more at a projected \$7.1 million decrease.

CAPITAL OUTLAY – This is funded by \$100 per Average Daily Attendance (ADA) by SEEK formula for bond payment and capital improvement. Budget is \$8,591,000.

BUILDING FUND – This is funded by the nickel tax and can only be used for bond payment and capital improvement. Budget is \$32,240,000.

CONSTRUCTION FUND – This multi-year fund (\$33,125,000) typically houses the bond proceeds as revenue and expenses are bondable.

FOOD SERVICE FUND – Local and federal funding for Nutrition Services, including school staff and Nutrition Center. This fund includes revenue from paid school meals and federal funding on free/reduced meals. Budget is \$52,354,000.

DAYCARE OPERATIONS – These are enterprise funds for daycare operations. Budget is \$1,250,000.

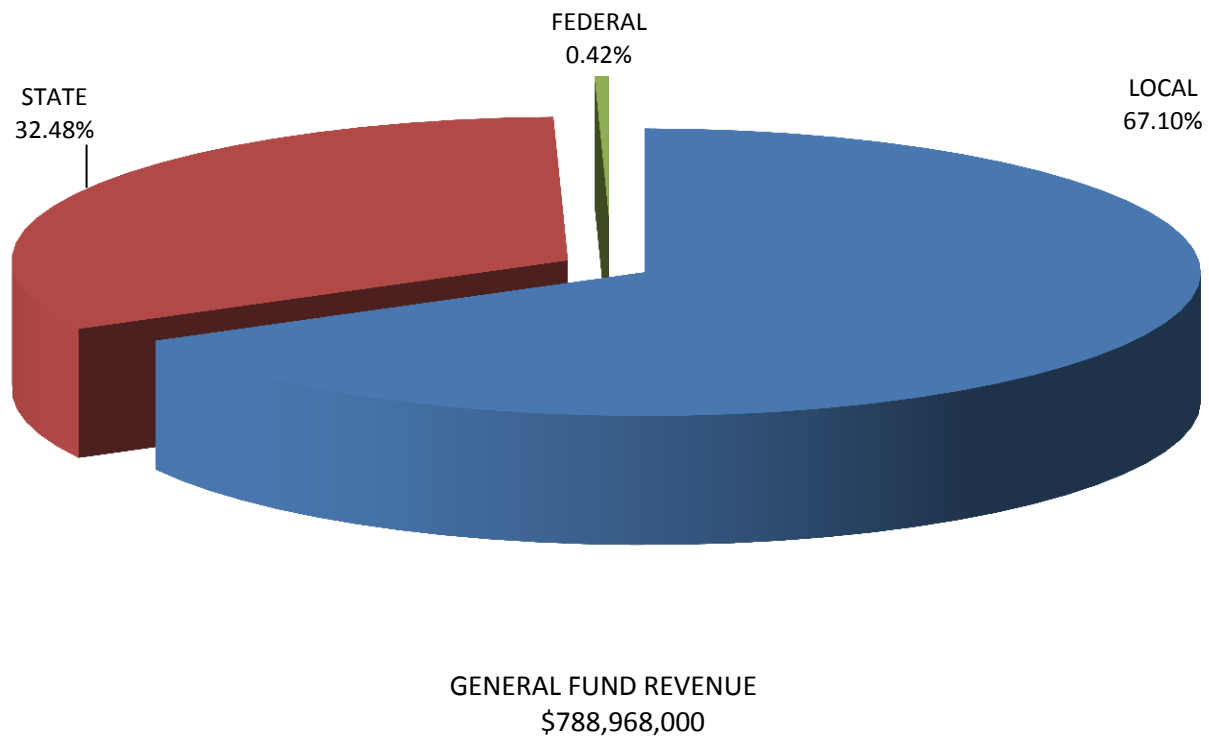
ADULT EDUCATION FUNDS – This is only the enterprise component of Adult Education, and not the entire budget. Budget is \$757,000.

TUITION PROGRAMS – This reflects only the tuition-paid component of the Early Childhood program. Budget is \$825,000.

ENTERPRISE FUND – This is the Challenger Learning Center. It is a projected budget based on anticipated revenue. Budget is \$224,000.

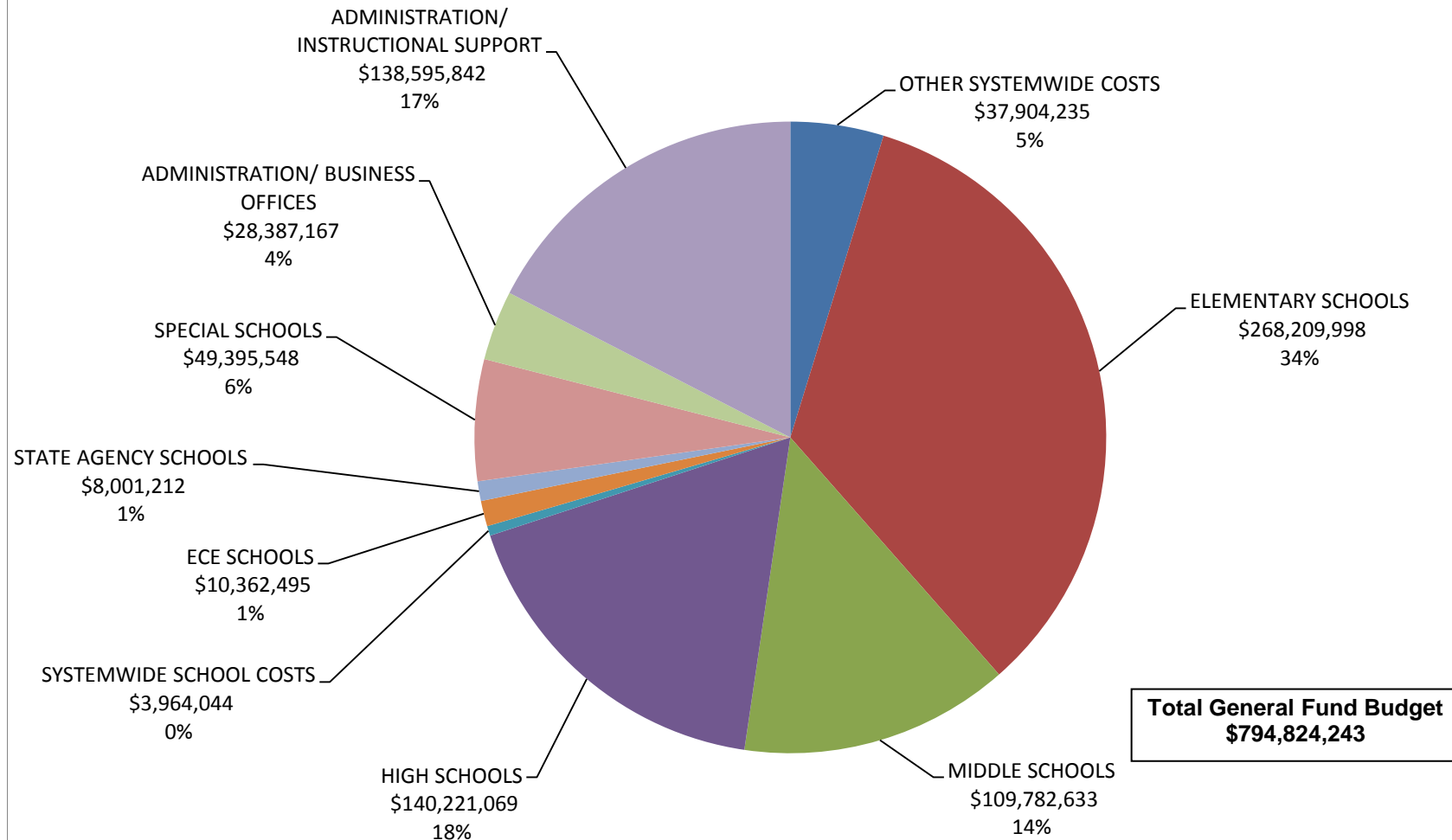
TOTAL DRAFT BUDGET: \$1,040,150,243

**Jefferson County Public Schools
GENERAL FUND REVENUE IDENTIFIED BY SOURCE
Draft Budget 2013-2014**

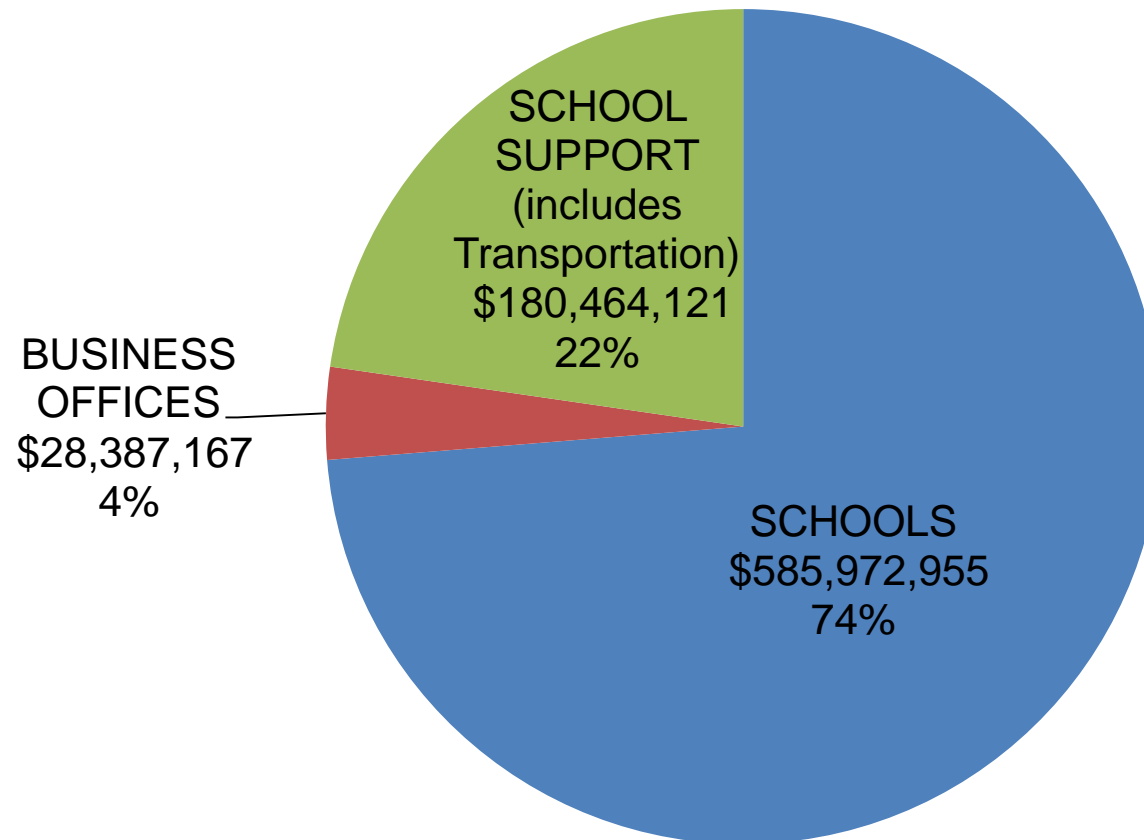


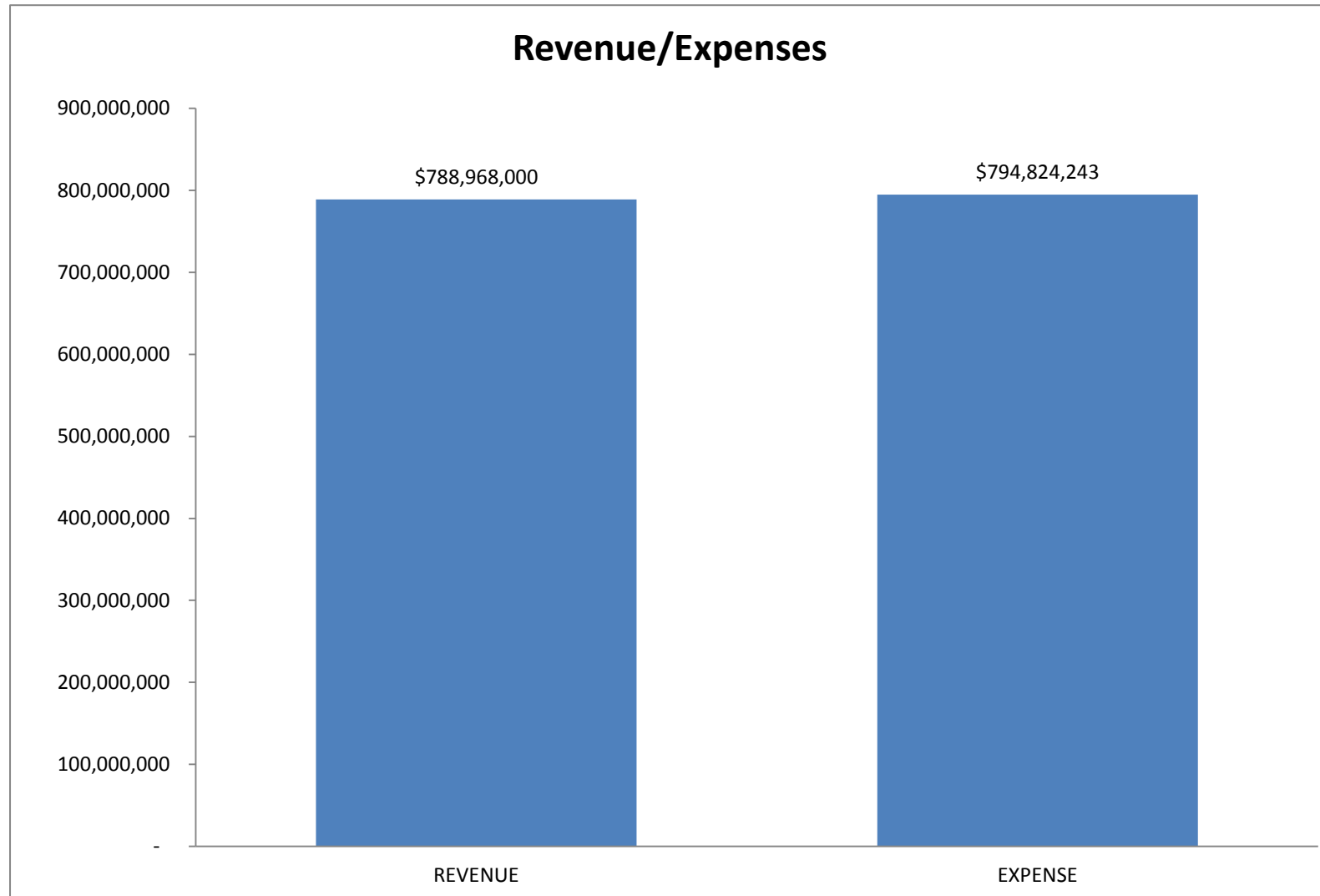
*Does not include Fund Balance

Jefferson County Public Schools General Fund Draft Budget by State Account Code Structure/Instructional Level 2013-2014



**Jefferson County Public Schools
General Fund Draft Budget
Percentage of Budget Direct to Schools
2013-2014**





JEFFERSON COUNTY SCHOOLS DRAFT BUDGET 2014 - FUND 1 REVENUE BUDGET

ORG	OBJECT	PROJECT	2010 ACTUALS	2011 ACTUALS	2012 ACTUALS	2013 WORKING BUDGET	2014 BUDGET
Local							
110	1111	GENERAL PROPERTY TAX	-313,053,545	-327,496,680	-334,939,206	-349,843,000	-349,843,000
110	1115	DELINQUENT PROPERTY TAX	-9,125,546	-11,021,035	-7,121,432	-7,121,000	-7,121,000
110	1117	MOTOR VEHICLE TAX	-20,953,222	-21,648,571	-23,206,884	-24,635,000	-24,635,000
110	1119	FRANCHISE TAX	-7,035,578	-7,422,257	-222,542	-7,974,000	-7,974,000
110	1131	OCCUPATIONAL TAX	-110,682,462	-116,762,420	-120,452,400	-124,066,000	-127,788,000
110	1191	OMITTED PROPERTY TAX	-5,088,585	-5,045,378	-4,012,732	-4,246,000	-4,246,000
110	1280	REVENUE IN LIEU OF TAXES	-1,116,624	-2,750,674	-409,603	-1,058,000	-1,058,000
110	1310	TUITION FROM INDIVIDUALS	-12,842	-3,608	-3,199	-9,000	-9,000
110	1320	TUIT FRM OTH GOVT SRCS IN KY	-400,527	-416,761	-403,587	-404,000	-404,000
110	1340	0014 OTHER TUITION	0	0	-290,500	-291,000	-291,000
110	1340	003XE OTHER TUITION	-619,700	-637,352	-1,010,427	-1,010,000	-1,010,000
110	1340	003XI OTHER TUITION	-48,646	-72,600	-7,500	-8,000	-8,000
110	1340	003XS OTHER TUITION	-43,078	-67,337	-23,500	-24,000	-24,000
110	1510	INTEREST ON INVESTMENTS	-1,908,565	-1,101,864	-1,463,420	-1,150,000	-900,000
110	1911	BUILDING RENTAL	-2,935,886	-2,953,230	-2,919,568	-2,900,000	-2,900,000
110	1919	OTHER RENTAL INCOME	-944,433	-911,163	-1,017,254	-1,017,000	-1,017,000
110	1920	0566 CONTRIBUTIONS/DONATIONS	-108,578	-127,458	-122,784	-123,000	-123,000
110	1999	OTHER MISCELLANEOUS REVENUE	-24,275	-44,504	-28,219	-28,000	-28,000
		TOTAL	-474,102,093	-498,482,892	-497,654,757	-525,907,000	-529,379,000
State							
110	3111	SEEK PROGRAM	-233,317,572	-243,348,060	-264,745,559	-258,650,000	-254,235,000
110	3129	KSB/KSD TRANSPORTATION	-32,129	-26,840	-21,387	-21,000	-21,000
110	3130	NATIONAL BOARD CERT REIMBURSE	-209,869	-206,149	-259,193	-259,000	-259,000
110	3800	REV IN LIEU OF TAXES/STATE SRC	-1,794,614	-1,794,470	-1,763,599	-1,764,000	-1,764,000
		TOTAL	-235,354,184	-245,375,519	-266,789,738	-260,694,000	-256,279,000
Federal							
110	4100	UNRESTRICTED DIRECT FEDERAL	-9,656	-22,995	-9,853	-10,000	-10,000
110	5220	INDIRECT COSTS TRANSFER	-3,171,258	-3,741,795	-3,719,016	-2,597,853	-3,300,000
220	4500	17L0 SEEK ARRA 10	-24,372,371	0	0	0	0
220	4500	17L1 SEEK ARRA 11	0	-21,039,464	0	0	0
		TOTAL	-27,553,285	-24,804,254	-3,728,869	-2,607,853	-3,310,000
		TOTAL REVENUE	-737,009,561	-768,662,665	-768,173,364	-789,208,853	-788,968,000

JEFFERSON COUNTY SCHOOLS NEXT YEAR BUDGET SUMMARY

2014

DATA DATE 12/19/2012 9:53:52AM

	2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
01 ADMINISTRATION	2,176,183	2,225,443	2,313,876	2,214,038	2,198,686
02 OPERATIONS DIVISION	96,597,647	103,778,866	120,154,359	111,587,392	109,799,061
03 ACADEMIC SERVICES DIVISION	34,790,624	37,254,517	42,301,456	35,577,874	35,479,178
04 DATA MANAGEMENT & PROGRAM EVALUATION	2,833,177	3,703,516	4,616,977	4,136,597	4,496,038
05 COMMUNICATIONS AND COMMUNITY RELATIONS	4,889,306	4,980,460	5,715,709	6,233,635	5,898,796
05 DIVERSITY, EQUITY & POVERTY PROGRAMS	896,703	1,175,031	1,148,007	548,699	629,344
06 FINANCIAL SERVICES	7,689,458	7,916,468	8,306,762	8,635,587	8,481,906
07 OTHER SYSTEMWIDE COSTS	50,234,615	68,325,233	35,468,945	60,292,652	37,904,235
10 ELEMENTARY SCHOOLS	224,582,873	231,681,459	253,115,035	263,904,238	268,209,998
20 MIDDLE SCHOOLS	88,577,192	92,700,192	104,750,604	108,977,893	109,782,633
30 HIGH SCHOOLS	119,482,412	123,775,705	134,583,147	137,941,814	140,221,069
60 STATE AGENCY SCHOOLS	6,275,648	6,248,599	7,660,271	7,389,382	8,001,212
70 SPECIAL SCHOOLS	43,408,785	44,512,272	46,889,709	47,976,427	49,395,548
71 ECE SCHOOLS	8,879,226	9,019,980	8,949,851	10,648,064	10,362,495
80 SYSTEMWIDE SCHOOL COSTS	7,148,612	7,060,525	6,004,981	9,607,938	3,964,044
GRAND TOTAL	698,462,462	744,358,267	781,979,690	815,672,229	794,824,243

JEFFERSON COUNTY SCHOOLS DRAFT BUDGET BY DIVISION

2014

DATA DATE 12/19/2012 9:50:17AM

		<u>2010 ACTUALS</u>	<u>2011 ACTUALS</u>	<u>2012 ACTUALS</u>	<u>2013 ORIG BUD</u>	<u>2014 Total NY Budget</u>
01 ADMINISTRATION						
AD1	ADMINISTRATION	892,811	827,818	847,419	900,597	867,237
GC1	GENERAL COUNSEL	576,941	681,939	725,396	548,320	599,204
IA1	INTERNAL AUDIT	706,431	715,686	741,061	765,121	732,245
TOTAL	01 ADMINISTRATION	2,176,183	2,225,443	2,313,876	2,214,038	2,198,686
02 OPERATIONS DIVISION						
901	VEHICLE MAINTENANCE	0	0	6	0	0
908	TELECOMMUNICATIONS	1,105,053	1,142,951	1,142,000	0	0
918	COMPLIANCE AND INVESTIGATIONS	456,888	474,346	471,086	0	0
961	FACILITIES/TRANSPORTATION	1,163,487	1,180,455	1,217,747	0	0
AR1	RECRUITMENT & DEVELOPMENT	1,157,196	863,970	1,216,165	796,647	671,626
BA1	RISK MANAGEMENT AND BENEFITS	619,309	650,005	662,336	764,382	710,297
CI1	FACILITIES CAPITAL IMPROVEMENT	47,559	917,168	3,474,644	4,000,000	4,000,000
CS1	CLASSIFIED PERSONNEL	0	0	0	757,777	921,084
CT1	CERTIFIED PERSONNEL	0	0	26	1,199,713	1,226,267
DG1	DIGITAL TECHNOLOGY	1,790,624	1,781,611	3,302,157	4,707,584	4,687,390
ER1	LABOR MGT & EMPLOYEE RELATIONS	664,894	703,272	833,572	461,524	430,807
FA1	FACILITY PLANNING	122,224	131,587	154,989	762,095	769,381
FE1	FACILITIES & ENVIRONMENTAL SER	194,217	217,604	203,886	692,203	614,464
GM1	GENERAL MAINTENANCE	11,964,545	12,490,941	12,789,758	12,743,225	12,752,080
HR1	HUMAN RESOURCES	4,373,986	4,356,459	4,381,083	0	0

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
IT1	INFORMATION TECHNOLOGY	259,300	269,305	292,218	0	0
MI1	MANAGEMENT INFORMATION SERVICE	5,148,125	5,264,820	5,530,831	4,187,221	4,045,960
MM1	MECHANICAL ELECTRONIC MAINT	5,872,968	6,087,170	6,182,231	6,490,974	6,175,897
OP1	OPERATIONS SERVICES	137,611	157,953	210,675	782,205	807,123
PH1	PERSONNEL SERVICES HOLDING COD	73,126	29,375	-5,074	0	0
SF1	SAFETY AND ENVIRONMENTAL SERV	2,642,858	2,787,843	2,646,820	2,923,196	3,043,699
SI1	SECURITY AND INVESTIGATIONS	746,564	832,081	904,460	2,576,903	2,610,522
TE1	TELECOMMUNICATIONS	971,411	894,975	867,721	0	0
TR1	TRANSPORTATION SERV	38,011,002	41,185,537	46,462,410	48,555,106	47,237,219
VM1	VEHICLE MAINTENANCE	19,074,701	21,359,437	27,212,612	19,186,638	19,095,245
TOTAL	02 OPERATIONS DIVISION	96,597,647	103,778,866	120,154,359	111,587,392	109,799,061

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
03 ACADEMIC SERVICES DIVISION						
907	PUPIL PERSONNEL	1,029,401	1,042,276	1,059,372	0	0
912	ACTIVITIES AND ATHLETICS	457	588	1,044	1,000	0
914	CURRICULUM & ASSESSMENT	0	0	1,390	0	0
922	EARLY CHILDHOOD	0	0	22	0	0
924	PRESCHOOL	556	0	3	0	0
932	CAREER & TECHNICAL EDUCATION	105,056	1,065,615	303,283	0	0
934	TITLE I	47,331	184,977	272,807	0	0
936	DUVALLE EDUCATION CENTER	0	180	789	0	0
937	EXCEPTIONAL CHILD EDUCATION	0	0	113	0	0
938	GHEENS PROF DEV ACADEMY	1,306,021	695,373	1,700,771	0	0
941	STUDENT ASSIGN,HEALTH,SAFETY	1,647,908	1,719,138	1,819,868	0	0
947	ELEM SCH DISTRWIDE INSTRU SERV	978,212	1,071,946	1,252,464	0	0
948	MIDD SCH DISTWIDE INSTRUC SERV	750,620	800,800	754,853	0	0
949	HIGH DISTWIDE INSTRUC SERV	499,370	800,195	792,672	0	0
953	SAFE AND DRUG FREE SCHOOLS	895,541	953,173	1,178,447	0	0
955	STUDENT RELATIONS AND SAFETY	863,774	879,256	862,444	1,500	0
962	ANALYTICAL/APPLIED SCIENCES	2,282,211	2,575,369	2,774,508	0	0
966	CULTURAL STUDIES	806,519	1,023,449	888,694	0	0
968	LITERACY	1,394,574	1,430,215	673,210	0	0
972	GHEENS INSTITUTE FOR INNOVATIO	7,236	8,963	2,811	0	0

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
973	PHYSICAL DEV AND HEALTH SERV	2,465	2,554	0	1,222	0
976	STUDENT DEVELOPMENT SERVICES	858,965	694,258	934,389	0	0
AL1	ALTERNATIVE SCHOOLS,HEALTH,SFT	571,804	655,095	842,555	3,240,950	2,974,419
AO1	ACADEMIC SERVICES OFFICE	326,698	319,439	625,882	823,940	1,059,470
AT1	ACTIVITIES AND ATHLETICS	588,100	616,757	614,599	668,220	668,688
CA1	CURRICULUM AND INSTRUCTION	0	0	17,257	282,742	248,676
CE1	COMPUTER EDUCATION SUPPORT	2,500,887	2,781,978	2,759,843	2,633,188	2,549,340
CM1	CURRICULUM MANAGEMENT	196,942	497,649	3,905,259	3,704,668	3,933,450
DE1	DUVALLE EDUCATION CENTER	790,714	829,119	800,081	815,118	760,941
EA1	EARLY CHILDHOOD	221,795	201,357	182,324	778,693	774,324
EC1	EXCEPTIONAL CHILD EDUCATION	5,198,111	5,250,498	5,524,018	5,849,654	5,634,490
EP1	ECE PLACEMENT AND ASSESSMENT	3,365,571	3,292,091	3,475,056	3,499,689	3,390,853
FI1	ACADEMIC ACHIEVE K-12 REGION 5	0	0	11,441	355,161	401,217
FO1	ACADEMIC ACHIEVE K-12 REGION 4	0	0	11,933	355,161	428,122
HP1	PHYSICAL DEV & HEALTH SERV	2,304,380	2,492,792	2,517,091	2,860,179	2,936,407
LE1	ESL	0	0	108,989	776,895	818,996
LI1	LIBRARY SCIENCE AND MEDIA	1,924,023	2,063,874	2,092,758	2,125,923	2,085,492
ON1	ACADEMIC ACHIEVE K-12 REGION 1	0	0	15,690	353,240	416,163
PP1	PUPIL PERSONNEL	2,351,592	2,307,094	2,495,647	3,513,409	3,368,348
SP1	ACADEMIC SUPPORT SERVICES	99,987	120,159	115,970	824,591	813,677
ST1	CAREER AND TECHNICAL ED	822,955	796,053	822,113	821,574	838,363

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
SX1	ACADEMIC ACHIEVE K-12 REGION 6	0	0	12,111	382,368	419,029
TH1	ACADEMIC ACHIEVE K-12 REGION 3	0	0	12,724	403,854	406,152
TI1	TITLE I	50,849	82,238	51,976	97,032	129,180
TW1	ACADEMIC ACHIEVE K-12 REGION 2	0	0	12,190	407,904	423,381
TOTAL	03 ACADEMIC SERVICES DIVISION	34,790,624	37,254,517	42,301,456	35,577,874	35,479,178
04 DATA MANAGEMENT & PROGRAM EVALUATION						
974	ACCOUNTABILITY,RESEARCH,PLANNI	0	0	1,400,900	0	0
EV1	DATA MGT PLAN PROG EVALUATION	1,824,656	2,564,997	2,069,396	1,340,269	1,363,911
OM1	OPTIONS/MAGNETS/ADVANCED PROG	147,102	163,052	177,509	686,075	677,019
PL1	PLANNING AND PROGRAM EVAL	481,987	656,997	680,519	1,277,617	1,515,937
RD1	RESOURCE DEVELOPMENT	121,554	71,467	40,985	510,109	484,646
SA1	STUDENT ASSIGNMENT HEALTH	257,878	247,004	247,668	0	0
TS1	TESTING	0	0	0	322,527	454,526
TOTAL	04 DATA MANAGEMENT & PROGRAM EVALUATION	2,833,177	3,703,516	4,616,977	4,136,597	4,496,038

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
05 COMMUNICATIONS AND COMMUNITY RELATIONS						
929	COMMUNITY DEVEL/GOVT RELATIONS	100,092	0	0	0	0
AE1	ADULT EDUCATION	170,182	171,906	178,175	171,499	171,835
BP1	BUSINESS PART & RESOURCE DEV	658,588	1,017,970	1,127,515	0	0
CC1	COMMUNICATION/COMMUNITY SERV	352,290	360,791	420,858	1,356,128	1,325,010
CD1	COMMUNITY DEVELOPMENT & GOVT	495,669	0	0	0	0
CP1	COMMUNICATIONS & PUBLICATIONS	1,114,397	1,325,765	1,397,143	1,273,811	924,968
CV1	COMMUNITY SPECIAL SERVICES	88,426	132,757	193,306	1,162,909	1,123,776
MP1	MATERIALS PRODUCTION	1,909,662	1,971,270	2,398,712	2,269,288	2,353,207
TOTAL	05 COMMUNICATIONS AND COMMUNITY RELATIONS	4,889,306	4,980,460	5,715,709	6,233,635	5,898,796
05 DIVERSITY, EQUITY & POVERTY PROGRAMS						
958	DIVERSITY,EQUITY, POVERTY PROG	829,400	1,029,645	1,010,976	10,987	0
DV1	DIVERSITY EQUITY POVERTY PROG	67,303	145,386	137,031	537,712	629,344
TOTAL	05 DIVERSITY, EQUITY & POVERTY PROGRAMS	896,703	1,175,031	1,148,007	548,699	629,344
06 FINANCIAL SERVICES						
AC1	ACCOUNTING SERVICES	1,121,789	1,097,851	1,134,069	1,334,060	1,301,431
FP1	FINANCIAL PLANNING & MANAGEMEN	659,651	683,622	700,749	705,179	653,131
FS1	FINANCIAL SERVICES	420,614	430,074	440,378	271,846	258,018
GA1	GRANTS AND AWARDS ACCOUNTING	596,026	620,898	652,541	858,009	728,299
PR1	PAYROLL AND CASH MANAGEMENT	1,042,361	1,066,675	1,192,301	1,209,363	1,236,274
PU1	PURCHASING	1,031,728	1,084,069	1,082,502	1,136,874	1,092,014
SU1	SUPPLY SERVICES	2,817,289	2,933,278	3,104,222	3,120,256	3,212,739
TOTAL	06 FINANCIAL SERVICES	7,689,458	7,916,468	8,306,762	8,635,587	8,481,906

		2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
07 OTHER SYSTEMWIDE COSTS						
000	JCPS DISTRICT WIDE	17,936,757	35,619,432	2,754,535	864,000	864,000
950	DISTRICTWIDE BENEFITS	30,843,491	30,989,764	30,542,057	55,109,992	32,768,637
960	FISCAL RESERVE	1,454,367	1,716,038	2,172,352	4,318,660	4,271,598
TOTAL	07 OTHER SYSTEMWIDE COSTS	50,234,615	68,325,233	35,468,945	60,292,652	37,904,235
10 ELEMENTARY SCHOOLS						
ELEM	ELEMENTARY SCHOOLS	224,582,873	231,681,459	253,115,035	263,904,238	268,209,998
TOTAL	10 ELEMENTARY SCHOOLS	224,582,873	231,681,459	253,115,035	263,904,238	268,209,998
20 MIDDLE SCHOOLS						
MIDD	MIDDLE SCHOOLS	88,577,192	92,700,192	104,750,604	108,977,893	109,782,633
TOTAL	20 MIDDLE SCHOOLS	88,577,192	92,700,192	104,750,604	108,977,893	109,782,633
30 HIGH SCHOOLS						
HIGH	HIGH SCHOOLS	119,482,412	123,775,705	134,583,147	137,941,814	140,221,069
TOTAL	30 HIGH SCHOOLS	119,482,412	123,775,705	134,583,147	137,941,814	140,221,069
60 STATE AGENCY SCHOOLS						
STATE	STATE AGENCY SCHOOLS	6,275,648	6,248,599	7,660,271	7,389,382	8,001,212
TOTAL	60 STATE AGENCY SCHOOLS	6,275,648	6,248,599	7,660,271	7,389,382	8,001,212
70 SPECIAL SCHOOLS						
SPECIAL	SPECIAL SCHOOLS	43,408,785	44,512,272	46,889,709	47,976,427	49,395,548
TOTAL	70 SPECIAL SCHOOLS	43,408,785	44,512,272	46,889,709	47,976,427	49,395,548
71 ECE SCHOOLS						
ECE	ECE SCHOOLS	8,879,226	9,019,980	8,949,851	10,648,064	10,362,495
TOTAL	71 ECE SCHOOLS	8,879,226	9,019,980	8,949,851	10,648,064	10,362,495
80 SYSTEMWIDE SCHOOL COSTS						
945	COUNTY WIDE CTR RESRV	7,147,603	7,060,525	6,004,981	9,607,938	3,964,044
946	FRINGE BENEFITS	1,009	0	0	0	0
TOTAL	80 SYSTEMWIDE SCHOOL COSTS	7,148,612	7,060,525	6,004,981	9,607,938	3,964,044

	2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
GRAND TOTAL	698,462,462	744,358,267	781,979,690	815,672,229	794,824,243

JEFFERSON COUNTY SCHOOLS DRAFT BUDGET BY DEPARTMENT

2014

DATA DATE 12/18/2012 2:42:22PM

	2010 <u>ACTUALS</u>	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ORIG BUD</u>	2014 <u>Total NY Budget</u>
000 JCPS DISTRICT WIDE	17,936,757	35,619,432	2,754,535	864,000	864,000
901 VEHICLE MAINTENANCE	0	0	6	0	0
907 PUPIL PERSONNEL	1,029,401	1,042,276	1,059,372	0	0
908 TELECOMMUNICATIONS	1,105,053	1,142,951	1,142,000	0	0
912 ACTIVITIES AND ATHLETICS	457	588	1,044	1,000	0
914 CURRICULUM & ASSESSMENT	0	0	1,390	0	0
918 COMPLIANCE AND INVESTIGATIONS	456,888	474,346	471,086	0	0
922 EARLY CHILDHOOD	0	0	22	0	0
924 PRESCHOOL	556	0	3	0	0
929 COMMUNITY DEVEL/GOVT RELATIONS	100,092	0	0	0	0
932 CAREER & TECHNICAL EDUCATION	105,056	1,065,615	303,283	0	0
934 TITLE I	47,331	184,977	272,807	0	0
936 DUVALLE EDUCATION CENTER	0	180	789	0	0
937 EXCEPTIONAL CHILD EDUCATION	0	0	113	0	0
938 GHEENS PROF DEV ACADEMY	1,306,021	695,373	1,700,771	0	0
941 STUDENT ASSIGN,HEALTH,SAFETY	1,647,908	1,719,138	1,819,868	0	0
945 COUNTY WIDE CTR RESRV	7,147,603	7,060,525	6,004,981	9,607,938	3,964,044
946 FRINGE BENEFITS	1,009	0	0	0	0
947 ELEM SCH DISTRWIDE INSTRU SERV	978,212	1,071,946	1,252,464	0	0
948 MIDD SCH DISTWIDE INSTRUC SERV	750,620	800,800	754,853	0	0
949 HIGH DISTWIDE INSTRUC SERV	499,370	800,195	792,672	0	0
950 DISTRICTWIDE BENEFITS	30,843,491	30,989,764	30,542,057	55,109,992	32,768,637
953 SAFE AND DRUG FREE SCHOOLS	895,541	953,173	1,178,447	0	0
955 STUDENT RELATIONS AND SAFETY	863,774	879,256	862,444	1,500	0
958 DIVERSITY,EQUITY, POVERTY PROG	829,400	1,029,645	1,010,976	10,987	0
960 FISCAL RESERVE	1,454,367	1,716,038	2,172,352	4,318,660	4,271,598
961 FACILITIES/TRANSPORTATION	1,163,487	1,180,455	1,217,747	0	0
962 ANALYTICAL/APPLIED SCIENCES	2,282,211	2,575,369	2,774,508	0	0
966 CULTURAL STUDIES	806,519	1,023,449	888,694	0	0
968 LITERACY	1,394,574	1,430,215	673,210	0	0
972 GHEENS INSTITUTE FOR INNOVATIO	7,236	8,963	2,811	0	0
973 PHYSICAL DEV AND HEALTH SERV	2,465	2,554	0	1,222	0
974 ACCOUNTABILITY,RESEARCH,PLANNI	0	0	1,400,900	0	0
976 STUDENT DEVELOPMENT SERVICES	858,965	694,258	934,389	0	0
AC1 ACCOUNTING SERVICES	1,121,789	1,097,851	1,134,069	1,334,060	1,301,431
AD1 ADMINISTRATION	892,811	827,818	847,419	900,597	867,237
AE1 ADULT EDUCATION	170,182	171,906	178,175	171,499	171,835
AL1 ALTERNATIVE SCHOOLS,HEALTH,SFT	571,804	655,095	842,555	3,240,950	2,974,419
AO1 ACADEMIC SERVICES OFFICE	326,698	319,439	625,882	823,940	1,059,470
AR1 RECRUITMENT & DEVELOPMENT	1,157,196	863,970	1,216,165	796,647	671,626

		2010	2011	2012	2013	2014
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ORIG BUD</u>	<u>Total NY Budget</u>
AT1	ACTIVITIES AND ATHLETICS	588,100	616,757	614,599	668,220	668,688
BA1	RISK MANAGEMENT AND BENEFITS	619,309	650,005	662,336	764,382	710,297
BP1	BUSINESS PART & RESOURCE DEV	658,588	1,017,970	1,127,515	0	0
CA1	CURRICULUM AND INSTRUCTION	0	0	17,257	282,742	248,676
CC1	COMMUNICATION/COMMUNITY SERV	352,290	360,791	420,858	1,356,128	1,325,010
CD1	COMMUNITY DEVELOPMENT & GOVT	495,669	0	0	0	0
CE1	COMPUTER EDUCATION SUPPORT	2,500,887	2,781,978	2,759,843	2,633,188	2,549,340
CI1	FACILITIES CAPITAL IMPROVEMENT	47,559	917,168	3,474,644	4,000,000	4,000,000
CM1	CURRICULUM MANAGEMENT	196,942	497,649	3,905,259	3,704,668	3,933,450
CP1	COMMUNICATIONS & PUBLICATIONS	1,114,397	1,325,765	1,397,143	1,273,811	924,968
CS1	CLASSIFIED PERSONNEL	0	0	0	757,777	921,084
CT1	CERTIFIED PERSONNEL	0	0	26	1,199,713	1,226,267
CV1	COMMUNITY SPECIAL SERVICES	88,426	132,757	193,306	1,162,909	1,123,776
DE1	DUVALLE EDUCATION CENTER	790,714	829,119	800,081	815,118	760,941
DG1	DIGITAL TECHNOLOGY	1,790,624	1,781,611	3,302,157	4,707,584	4,687,390
DV1	DIVERSITY EQUITY POVERTY PROG	67,303	145,386	137,031	537,712	629,344
EA1	EARLY CHILDHOOD	221,795	201,357	182,324	778,693	774,324
EC1	EXCEPTIONAL CHILD EDUCATION	5,198,111	5,250,498	5,524,018	5,849,654	5,634,490
ECE	ECE SCHOOLS	8,879,226	9,019,980	8,949,851	10,648,064	10,362,495
ELEM	ELEMENTARY SCHOOLS	224,582,873	231,681,459	253,115,035	263,904,238	268,209,998
EP1	ECE PLACEMENT AND ASSESSMENT	3,365,571	3,292,091	3,475,056	3,499,689	3,390,853
ER1	LABOR MGT & EMPLOYEE RELATIONS	664,894	703,272	833,572	461,524	430,807
EV1	DATA MGT PLAN PROG EVALUATION	1,824,656	2,564,997	2,069,396	1,340,269	1,363,911
FA1	FACILITY PLANNING	122,224	131,587	154,989	762,095	769,381
FE1	FACILITIES & ENVIRONMENTAL SER	194,217	217,604	203,886	692,203	614,464
FI1	ACADEMIC ACHIEVE K-12 REGION 5	0	0	11,441	355,161	401,217
FO1	ACADEMIC ACHIEVE K-12 REGION 4	0	0	11,933	355,161	428,122
FP1	FINANCIAL PLANNING & MANAGEMEN	659,651	683,622	700,749	705,179	653,131
FS1	FINANCIAL SERVICES	420,614	430,074	440,378	271,846	258,018
GA1	GRANTS AND AWARDS ACCOUNTING	596,026	620,898	652,541	858,009	728,299
GC1	GENERAL COUNSEL	576,941	681,939	725,396	548,320	599,204
GM1	GENERAL MAINTENANCE	11,964,545	12,490,941	12,789,758	12,743,225	12,752,080
HIGH	HIGH SCHOOLS	119,482,412	123,775,705	134,583,147	137,941,814	140,221,069
HP1	PHYSICAL DEV & HEALTH SERV	2,304,380	2,492,792	2,517,091	2,860,179	2,936,407
HR1	HUMAN RESOURCES	4,373,986	4,356,459	4,381,083	0	0
IA1	INTERNAL AUDIT	706,431	715,686	741,061	765,121	732,245
IT1	INFORMATION TECHNOLOGY	259,300	269,305	292,218	0	0
LE1	ESL	0	0	108,989	776,895	818,996
LI1	LIBRARY SCIENCE AND MEDIA	1,924,023	2,063,874	2,092,758	2,125,923	2,085,492
MI1	MANAGEMENT INFORMATION SERVICE	5,148,125	5,264,820	5,530,831	4,187,221	4,045,960
MIDD	MIDDLE SCHOOLS	88,577,192	92,700,192	104,750,604	108,977,893	109,782,633
MM1	MECHANICAL ELECTRONIC MAINT	5,872,968	6,087,170	6,182,231	6,490,974	6,175,897

		2010	2011	2012	2013	2014
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ORIG BUD</u>	<u>Total NY Budget</u>
MP1	MATERIALS PRODUCTION	1,909,662	1,971,270	2,398,712	2,269,288	2,353,207
OM1	OPTIONS/MAGNETS/ADVANCED PROG	147,102	163,052	177,509	686,075	677,019
ON1	ACADEMIC ACHIEVE K-12 REGION 1	0	0	15,690	353,240	416,163
OP1	OPERATIONS SERVICES	137,611	157,953	210,675	782,205	807,123
PH1	PERSONNEL SERVICES HOLDING COD	73,126	29,375	-5,074	0	0
PL1	PLANNING AND PROGRAM EVAL	481,987	656,997	680,519	1,277,617	1,515,937
PP1	PUPIL PERSONNEL	2,351,592	2,307,094	2,495,647	3,513,409	3,368,348
PR1	PAYROLL AND CASH MANAGEMENT	1,042,361	1,066,675	1,192,301	1,209,363	1,236,274
PU1	PURCHASING	1,031,728	1,084,069	1,082,502	1,136,874	1,092,014
RD1	RESOURCE DEVELOPMENT	121,554	71,467	40,985	510,109	484,646
SA1	STUDENT ASSIGNMENT HEALTH	257,878	247,004	247,668	0	0
SF1	SAFETY AND ENVIRONMENTAL SERV	2,642,858	2,787,843	2,646,820	2,923,196	3,043,699
SI1	SECURITY AND INVESTIGATIONS	746,564	832,081	904,460	2,576,903	2,610,522
SP1	ACADEMIC SUPPORT SERVICES	99,987	120,159	115,970	824,591	813,677
SPECIAL	SPECIAL SCHOOLS	43,408,785	44,512,272	46,889,709	47,976,427	49,395,548
ST1	CAREER AND TECHNICAL ED	822,955	796,053	822,113	821,574	838,363
STATE	STATE AGENCY SCHOOLS	6,275,648	6,248,599	7,660,271	7,389,382	8,001,212
SU1	SUPPLY SERVICES	2,817,289	2,933,278	3,104,222	3,120,256	3,212,739
SX1	ACADEMIC ACHIEVE K-12 REGION 6	0	0	12,111	382,368	419,029
TE1	TELECOMMUNICATIONS	971,411	894,975	867,721	0	0
TH1	ACADEMIC ACHIEVE K-12 REGION 3	0	0	12,724	403,854	406,152
TI1	TITLE I	50,849	82,238	51,976	97,032	129,180
TR1	TRANSPORTATION SERV	38,011,002	41,185,537	46,462,410	48,555,106	47,237,219
TS1	TESTING	0	0	0	322,527	454,526
TW1	ACADEMIC ACHIEVE K-12 REGION 2	0	0	12,190	407,904	423,381
VM1	VEHICLE MAINTENANCE	19,074,701	21,359,437	27,212,612	19,186,638	19,095,245
GRAND TOTAL		698,462,462	744,358,267	781,979,690	815,672,229	794,824,243