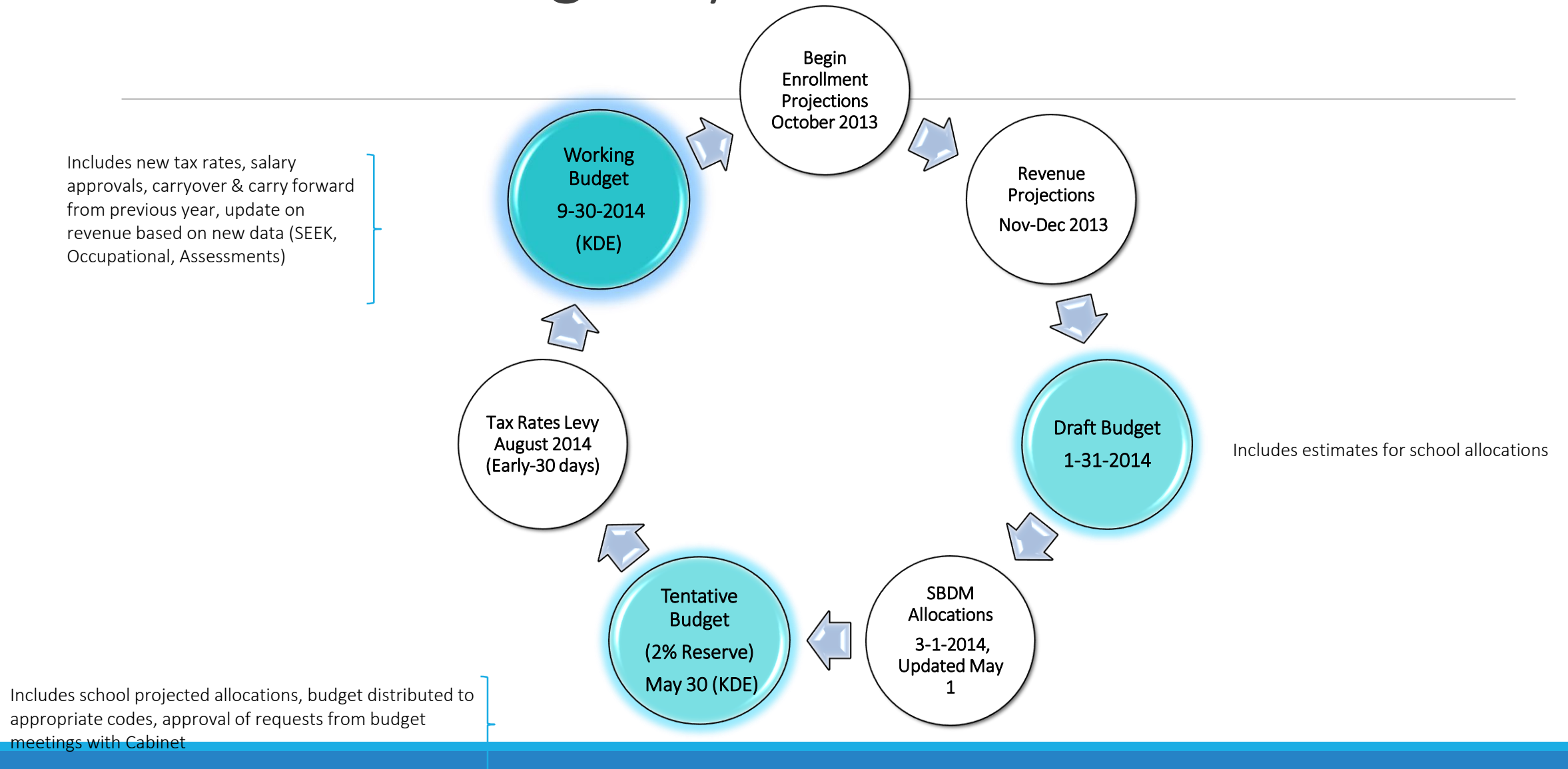




***2013-14 BUDGET***

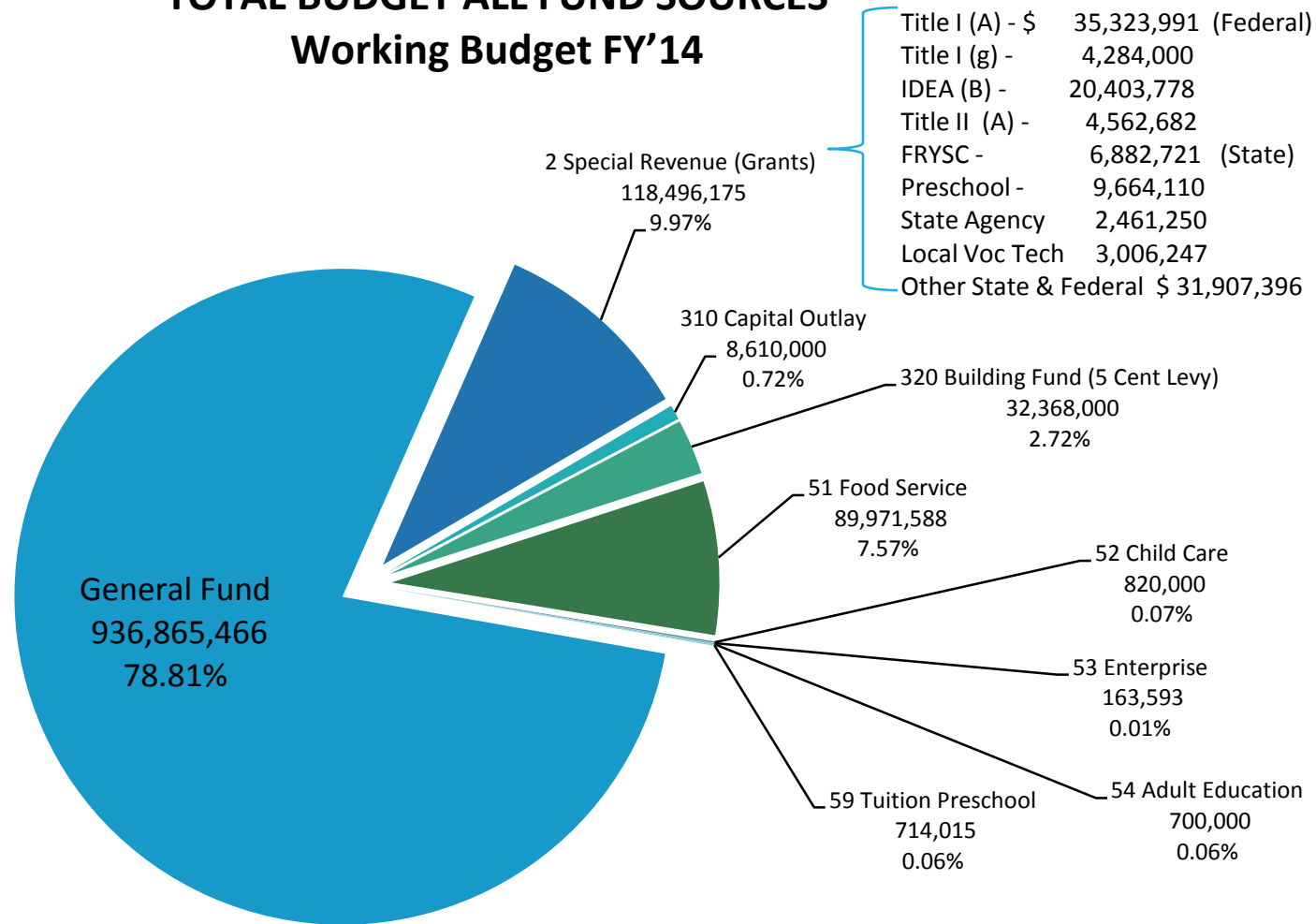
# Budget Cycle for 2014-15



# Jefferson County Public Schools

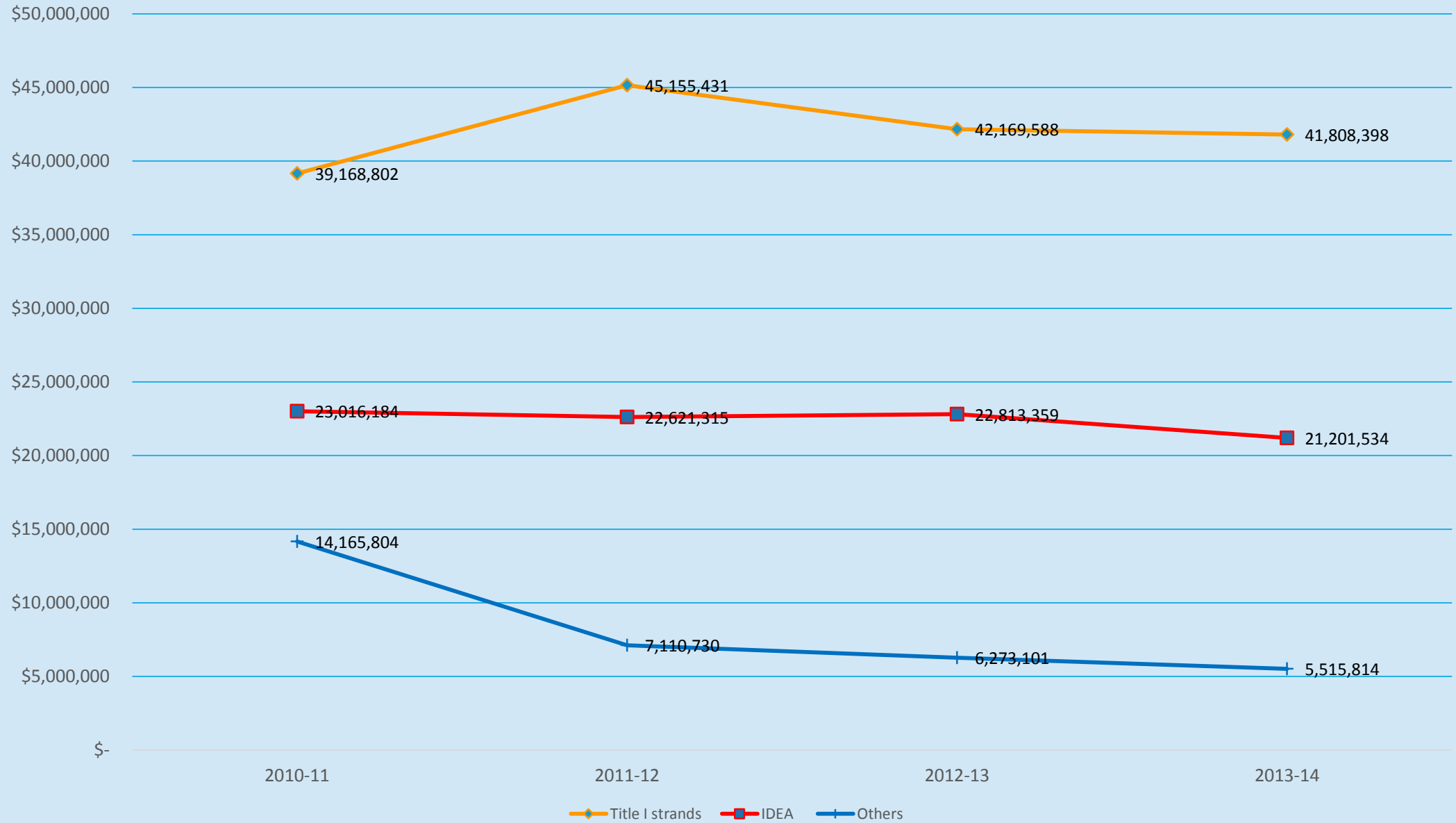
## TOTAL BUDGET ALL FUND SOURCES

### Working Budget FY'14



Total Budget \$1,188,708,837

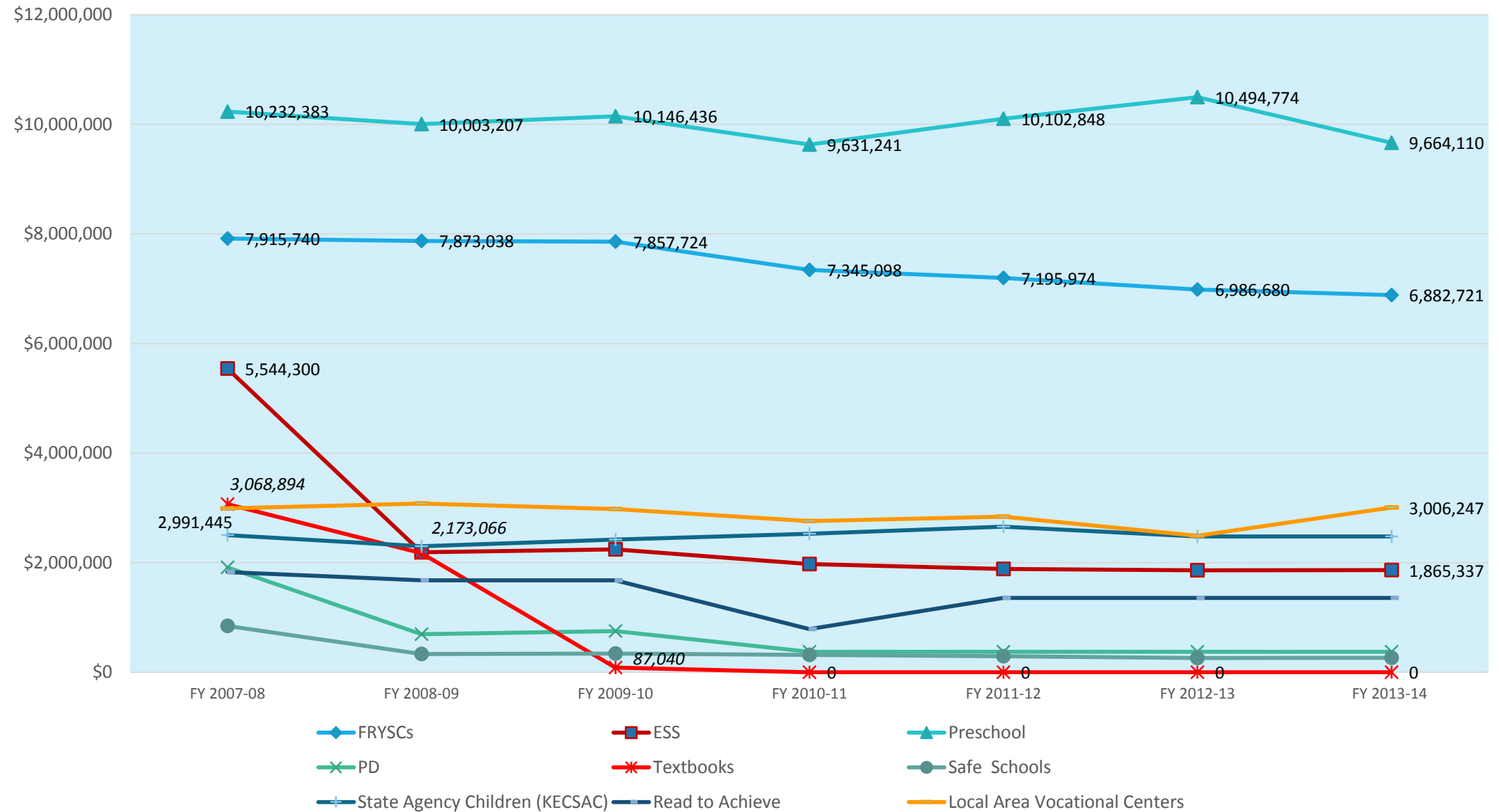
### Jefferson County Public Schools - Federal Grant Trends



## Federal Grant Allocations 2011 through 2014

	Title I, Part A	Title I School Imprvmnt Sec A	Title I - D(2), Neglected & Delnqunt	Title I School Imprvmnt (g) Cohort 2	Stewart B. McKinney Homeless	Title II, Part A, Teacher Quality	Title II, Part D, education Technlgy	Title III Limited English Proficiency	Title III Immigrnt	Title IV Part B, 21st Century	IDEA B Basic Plus Capacity & Imprvmnt	IDEA B Preschool	Title II Perkins	Service Learning	Total Alloc
2010-11	37,358,126	1,501,092	309,584	4,718,250	157,139	5,942,686	282,835	1,088,685	118,814	507,742	22,197,346	818,838	1,344,153	5,500	76,350,790
2011-12	36,590,556	2,255,039	287,966	5,254,300	158,017	4,825,959		1,252,695		438,444	21,802,899	818,416	1,203,185		74,887,476
2012-13	36,058,651	0	170,350	4,641,112	201,317	4,816,666		1,146,142		224,886	22,000,470	812,889	1,183,565		71,256,048
2013-14	35,323,991	0	166,272	4,284,000	232,000	4,562,682		1,103,561	115,221	224,886	20,403,778	797,756	1,311,599		68,525,746
Difference FY'11 to FY'14	(2,034,135)	(1,501,092)	(143,312)	(434,250)	74,861	(1,380,004)	(282,835)	14,876	(3,593)	(282,856)	(1,793,568)	(21,082)	(32,554)	(5,500)	(7,825,044)

# Jefferson County State Grant Trend



# State Grant Comparison 2008 through 2014

	Family Resources Youth Service Centers	Gifted Talented	Extended School Services	Preschool	Professional Developmnt	Safe Schools	Textbooks	State Agency Children (KECSAC)	Read to Achieve	Communty Education	Local Area Vocational Centers	Elementary Arts & Humanities	Cmnwealth School Imprvment	Total Allocation		Net annual change
2008	7,915,740	167,605	5,544,300	10,232,383	1,916,680	846,675	3,068,894	2,503,176	1,830,000	20,000	2,991,445	484,000	164,577	\$37,685,475	2008	
																-\$6,261,692
2009	7,873,038	159,105	2,190,636	10,003,207	697,505	336,045	3,035,929	2,302,339	1,680,000	20,000	3,079,999	45,980		\$31,423,783	2009	
																-\$3,056,584
2010	7,621,992	159,105	2,244,559	10,146,436	751,376	340,325	87,040	2,294,296	1,680,000	20,000	2,979,070	43,000		\$28,367,199	2010	
																-\$2,202,904
2011	7,345,098	156,847	1,977,100	9,715,985	376,703	317,850	0	2,589,817	790,092	20,000	2,874,803			\$26,164,295	2011	
																\$594,809.
2012	7,071,624	153,246	1,884,595	10,102,848	375,172	291,980	0	2,660,878	1,358,000	20,000	2,840,762			\$26,759,104	2012	
																\$57,442
2013	6,986,680	151,698	1,859,923	10,494,774	375,172	260,659	0	2,589,822	1,358,000	20,000	2,719,819			\$26,816,547	2013	
																- \$768,624
2014	6,882,721	151,698	1,865,337	9,664,110	375,444	263,116	0	2,461,250	1,358,000	20,000	3,006,247			\$26,047,923	2014	
diff	-1,033,019	-15,907	-3,678,963	-568,273	-1,541,236	-583,559	-3,068,894	-41,926	-472,000	0	14,802			-11,637,552		

Total Budget ALL FUNDS	\$1,188,708,837
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SPECIAL REVENUE (GRANTS)	118,496,175
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CAPITAL OUTLAY	8,610,000
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BUILDING FUND	32,368,000
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FOOD SERVICE	89,971,588
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CHILD CARE	820,000
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ENTERPRISE - CHALLENGER	163,593
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ADULT EDUCATION TUITION	700,000
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PRESCHOOL TUITION	714,015
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TOTAL SPECIAL PURPOSE FUNDS	251,843,371
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GENERAL FUND	\$936,865,466
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(Including General Fund Beginning Balance \$120,000,000)



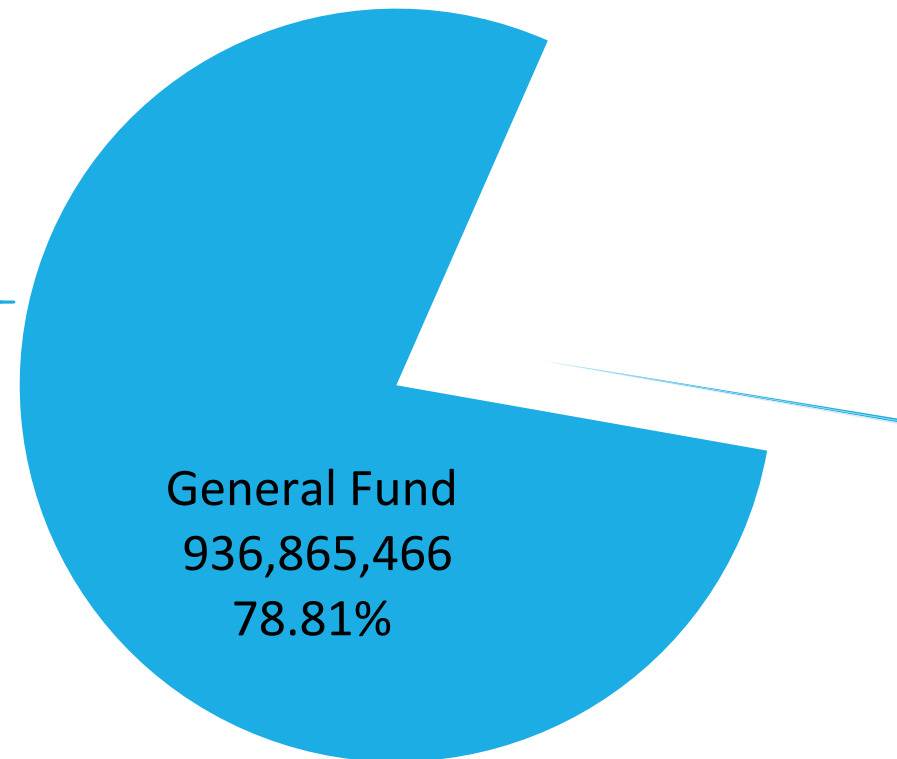
Jefferson County Public Schools  
TOTAL GENERAL FUND - ALL FUND SOURCES  
Working Budget FY'14

GENERAL FUND REVENUE

LOCAL REVENUE 67.87%

STATE REVENUE 31.81%

FEDERAL .32%

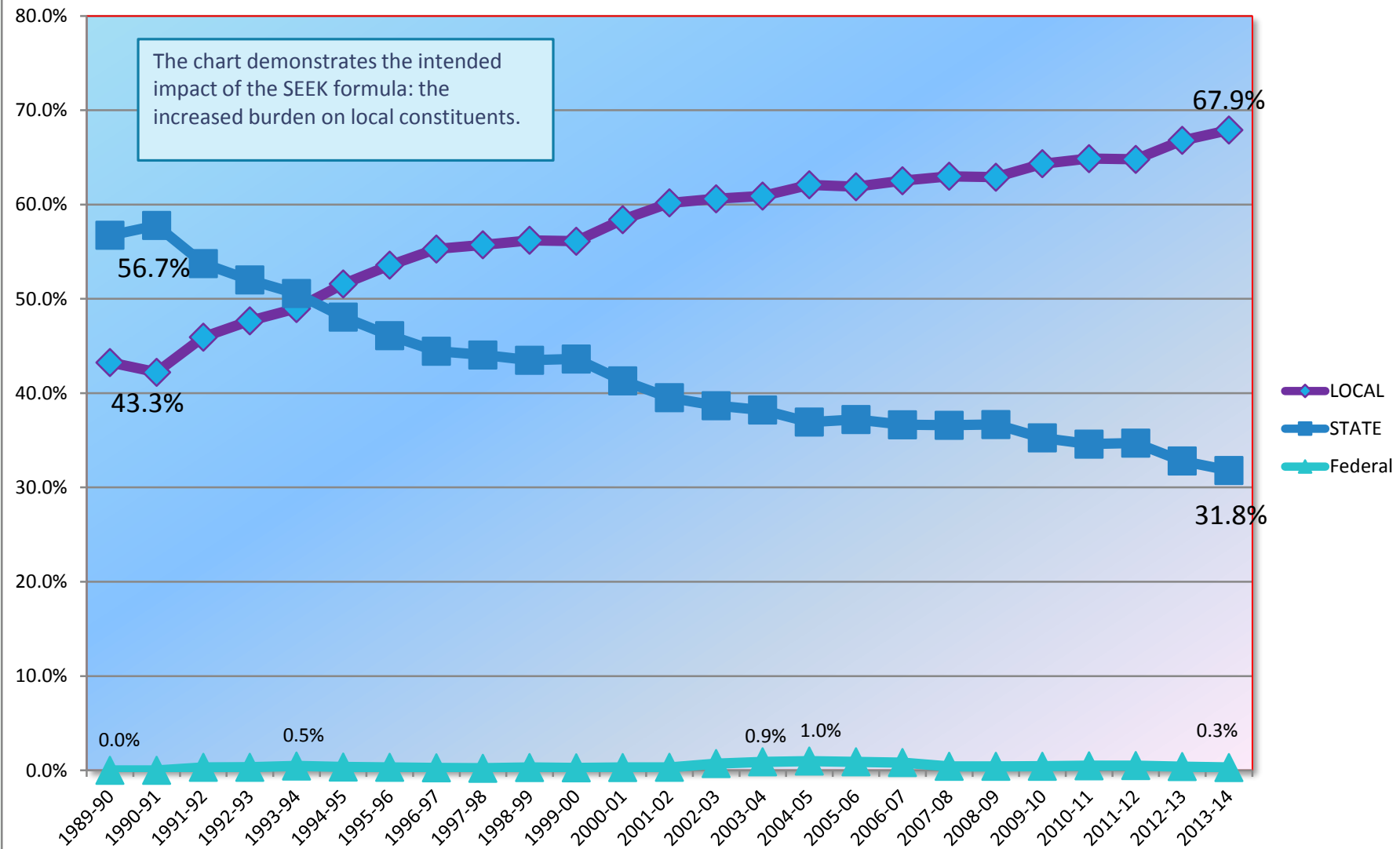


Total General Fund Budget \$936,865,466

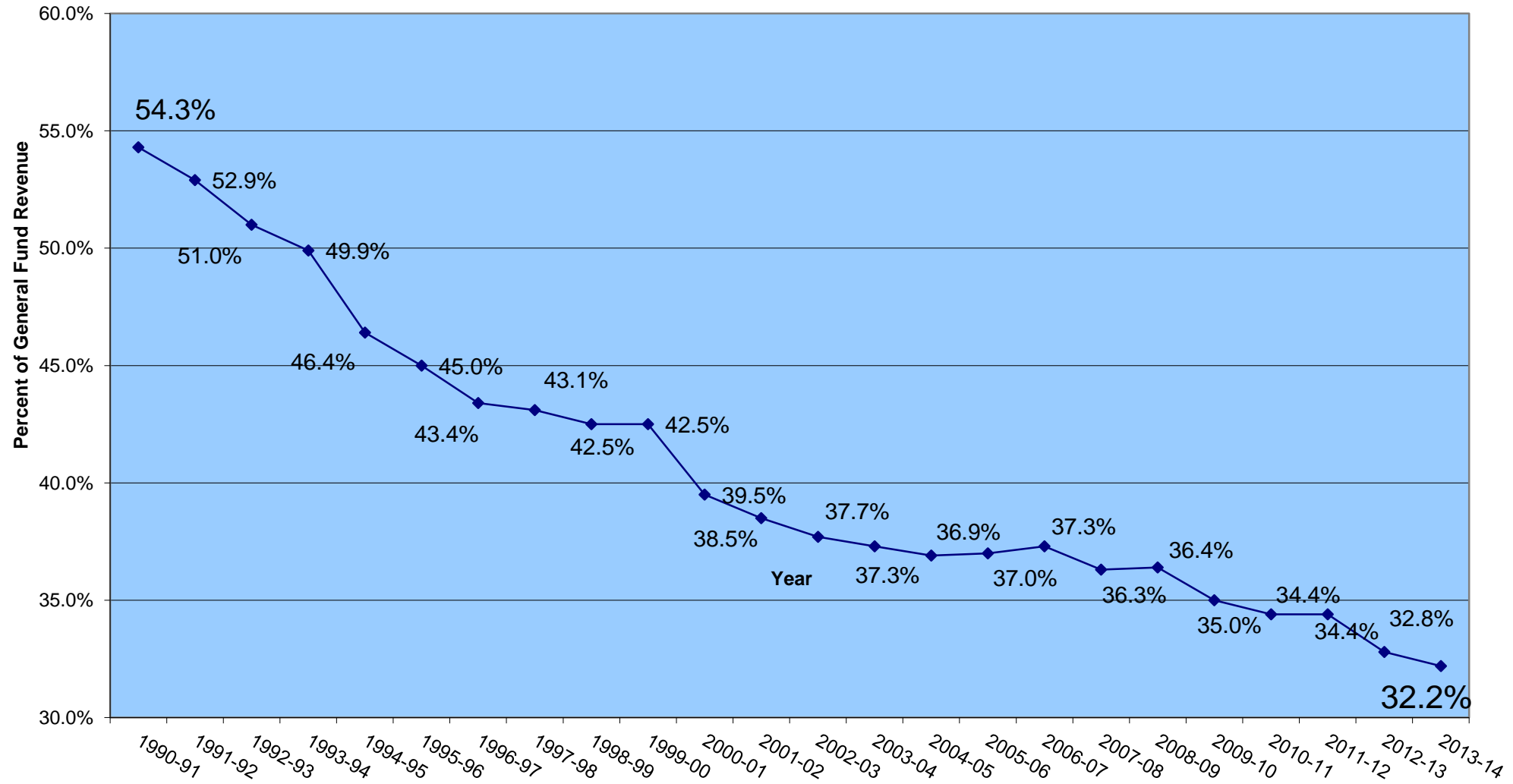
Beginning Fund Balance \$120,000,000

***Total General Fund Revenue \$816,865,466***

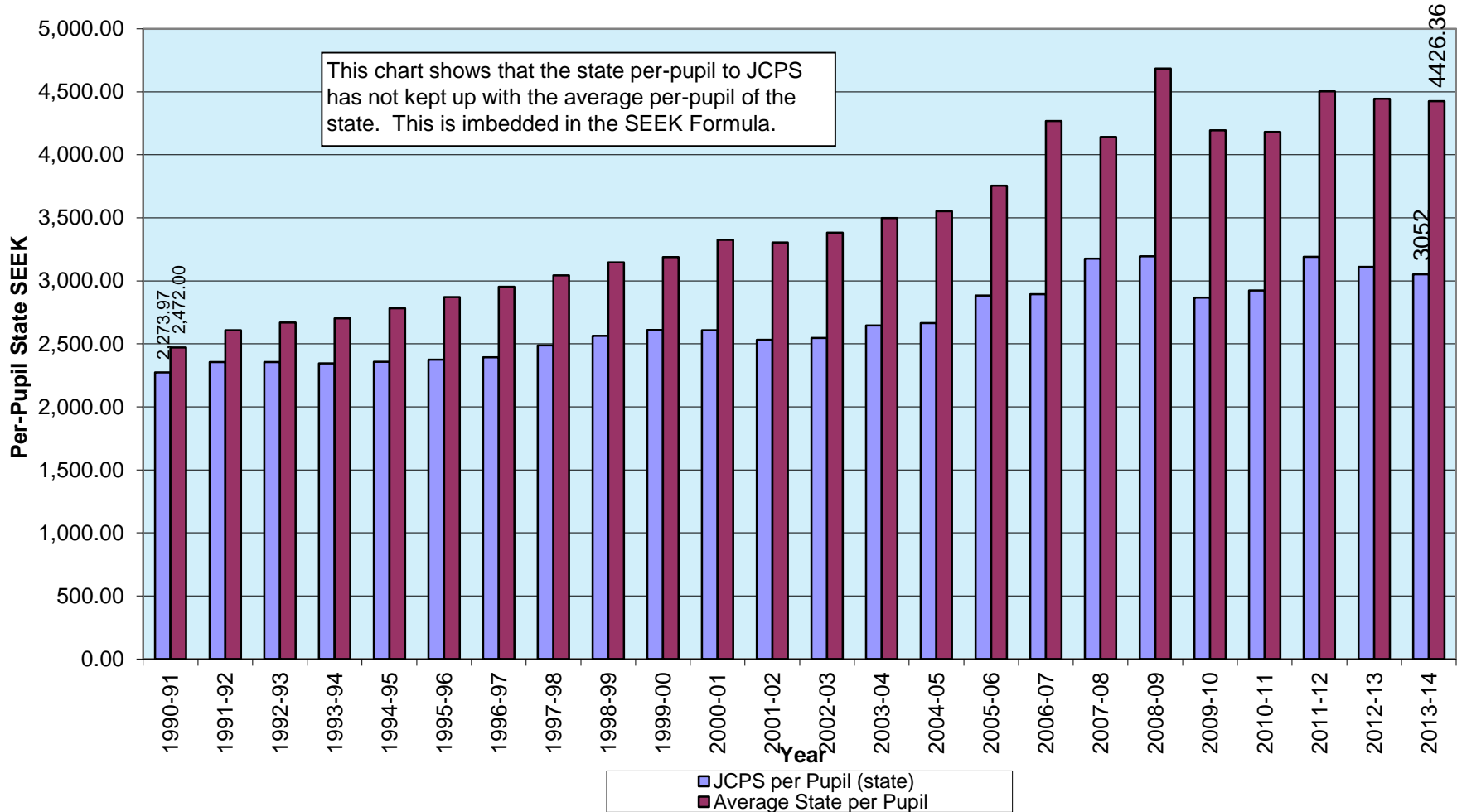
## Jefferson County Public Schools General Fund Revenue Sources as Percent of Total



Jefferson County Public Schools  
FY 1990-91 through FY 2003-14  
SEEK Revenue As Percent of General Fund



# Jefferson County Public Schools SEEK Data JCPS State Per Pupil versus State Average Per-Pupil



# General Fund Budget FY'14 compared to FY'13

## General Fund Revenue - \$816,865,466

### **Increase of 1.3% or \$10.4 million**

- Occupational taxes - \$11.6 million
- Property taxes - \$4.2 million
- Reduction of state SEEK - \$5.4 million

## General Fund Expense - \$818,505,000

### **Increase of 2.1% or \$17.1 million**

#### **Instructional expense – 3.6% (\$422,530,740)**

- Extended learning - \$5 million (approved use of fund balance)
- Priority schools - \$1 million
- Teacher salaries - \$9.7 million
- We Succeed program - \$0.5 million

- Average compensation increase steps – 1.8%

#### **Non-Instructional Expense – 1.6% or \$6.2 million** (includes school-based allocations, central office school support, central office operations)

- Voice/Data system - \$6 million
- Extended learning transportation - \$2.5m
- ECE Resource Teachers (18 Priority) - \$1.2 m
- Goal Clarity Coaches - \$1.4 million
- Elementary Assistant Principals (11) - \$0.9m

#### **Reductions to expense:**

- Eliminated 14 central office positions - \$0.4m
- Froze central office positions (20) - \$1.03m

## GENERAL FUND BUDGET ALLOCATIONS by Division/Level

Total Budget ALL FUNDS	\$1,188,708,837
Special Purpose Funds	251,843,371
<u>Total General Fund</u>	<u>936,865,466</u>
ADMINISTRATION	2,364,161
OPERATIONS	129,777,931
ACADEMIC SERVICES DIVISION	36,540,000
DATA MGMT & PROG EVAL	5,267,097
COMMUNICATIONS/COMMUNITY	4,957,543
DIVERSITY, EQUITY & POVERTY	3,136,882
FINANCIAL SERVICES	8,511,540
OTHER SYSTEMWIDE COSTS	133,507,821
ELEMENTARY SCHOOLS	274,392,993
MIDDLE SCHOOLS	114,220,212
HIGH SCHOOLS	144,026,390
STATE AGENCY SCHOOLS	7,822,851
SPECIAL SCHOOLS	51,027,722
ECE SCHOOLS	11,010,242
<u>SYSTEMWIDE SCHOOL COSTS</u>	<u>10,302,08</u>
TOTAL GENERAL FUND ALLOCATION	936,865,466

## General Fund Allocations Direct to Schools

EXCEPTIONAL CHILD EDUCATION (ECE)	56,251,620	9.34%
VOC TECH (SUPPLEMENT TO STATE GRANT)	3,061,100	0.51%
PRESCHOOL	-	0.00%
ACTIVITIES AND ATHLETICS	6,999,572	1.16%
TEXTBOOKS	2,348,940	0.39%
LIMITED ENGLISH PROFICIENCY (LEP)	7,288,450	1.21%
SECURITY	2,386,450	0.40%
BUILDING NEEDS	3,775,797	0.63%
OTHER TECHNICAL PROGRAMS	235,650	0.04%
OTHER ADMINISTRATION	3,548,882	0.59%
OTHER INSTRUCTIONAL PROGRAMS	29,345,643	4.87%
HIGH SCHOOL SECTION 4,5,6,7	111,971,257	18.58%
MIDDLE SCHOOL SECTION 4,5,6,7	90,168,884	14.97%
ELEM SCHOOL SECTION 4,5,6,7	215,257,350	35.73%
ECE CENTERS	11,010,242	1.83%
SPECIAL SCHOOLS	51,027,722	8.47%
<u>STATE AGENCY SCHOOLS</u>	<u>7,822,851</u>	<u>1.30%</u>
<b>TOTAL GENERAL FUND SCHOOL ALLOCATION</b>	<b>602,500,411</b>	<b>100.00%</b>

# Increased Costs of Overhead (non-salary)

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- **KTRS - \$1.4 million**
- **Natural Gas & Electric - \$797,000**
- **Group Life Insurance - \$612,000**
- **Group Liability Insurance - \$559,000**
- **Water - \$168,000**
- **Sewage - \$124,000**
- **Telephone - \$325,000 (net of e-Rate)**
- **Volunteer Background Checks - \$150,000**



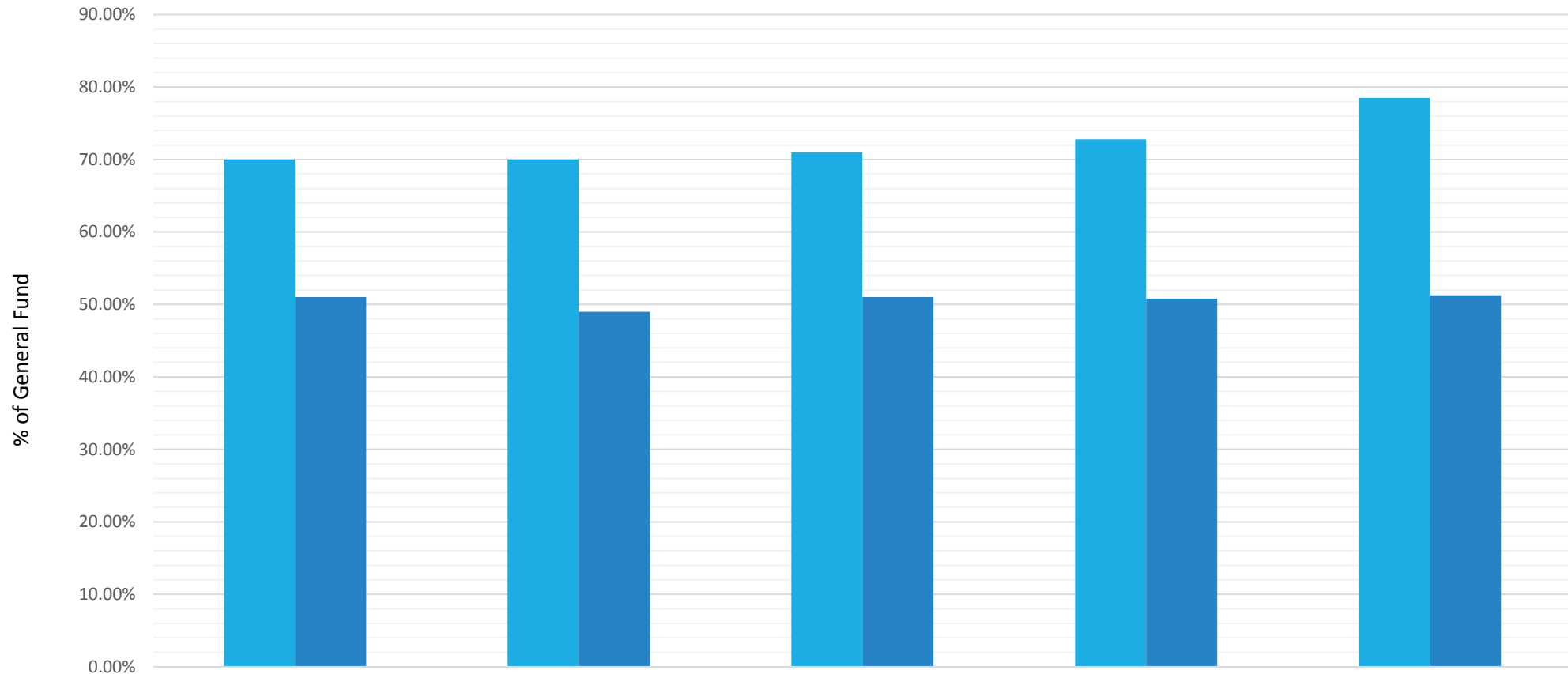
# Major Program Components

	General Fund	% to total	All Funds	% to total
Direct Instruction - Regular Program	288,754,262.21	34.1%	309,108,162.93	26.0%
Office of the Principal (school administrators and office staff)	74,540,267.15	8.8%	74,854,350.15	6.3%
Direct Instruction - Supplementary Programs	60,993,014.09	7.2%	100,887,202.50	8.5%
Exceptional Child Education	94,373,634.01	11.1%	125,394,737.01	10.5%
English As A Second Language	9,904,047.80	1.2%	11,041,080.00	0.9%
Early Childhood	1,440,651.10	0.2%	31,545,490.05	2.7%
Transportation	76,307,098.00	9.0%	76,307,098.00	6.4%
Facilities	29,995,816.00	3.5%	120,973,816.00	10.2%
Enterprise (Adult Ed Tuition and Nutrition Services)	0.00	0.0%	90,135,180.99	7.6%

## Quality Indicator Focus Area 4

### Safe, Resourced, Supported and Equipped Schools

#### School Allocations



	FY'10	FY'11	FY'12	FY'13	FY'14
Schools	70.00%	70.00%	71.00%	72.80%	78.51%
Instruction	51.00%	49.00%	51.00%	50.80%	51.25%