



# ***Draft Budget 2014-2015***

*January 2014*

## **INTRODUCTION:**

The Draft Budget is the first of three budgets presented to the Board. The Tentative Budget of FY 2014-15 will be presented in May, and the Working Budget will be presented in September. Each successive budget provides greater levels of accuracy and refinement. Only General Fund exists in the developmental stage in MUNIS at this point in the year, and grants are projected amounts only. All one-year only additions to the 2013-14 budget have been eliminated for the new year. There are some new aspects in this Draft Budget:

- Budgeted On-Behalf payments. The budget for On-Behalf payments reflects the projected amounts the Commonwealth of Kentucky will pay on certain expenses on behalf of the Board, i.e. health insurance, life insurance, teachers' retirement. This will result in an apparent increase in the budget if comparison were to be made to previously submitted Draft Budgets. However, there is no increase in the availability of funds.
- No STEPS or COLA included in this budget.
- Assumed no increase in property tax rate revenue other than for newly constructed property (about \$1 million).
- Thirty-one resource teachers will be converted from the G.E. Grant to General Fund completing the Goal Clarity Coach initiative.

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 approved by the superintendent in late March and included in the Tentative Budget for Board approval in May;
- Board approval of steps or cost of living increases in June or July;
- Board confirmation of superintendent's recommendation on property tax rate in August 2014 and included in the Working Budget for Board approval in September.

The actions of the state are not always known at the time of the Draft Budget. SEEK projection has been based on the recommendation from the Kentucky Department of Education on the state appropriation for that funding stream. We are also assuming the continuance of additional federal funding decreases due to Sequestration. As required by statute, adequate reserve funds must be preserved for future emergencies.

## **REVENUE**

**OCCUPATIONAL TAX:** These taxes are 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 the economy can drastically change the receipts. The recession of 2010 resulted in decreases in occupational taxes for two years. Occupational taxes represent about 17% of all General Fund revenue receipts. We are projecting a 6% increase in occupational taxes for 2014-15. This category of revenue has certainly rebounded. The annual growth rate has averaged 5.2% over the last three years.

SEEK: The SEEK formula is comprised of both state and local support for education. The formula requires local support based on property assessments. As assessments increase, the local portion increases and the state portion decreases. The SEEK formula is designed to add increasing levels of financial responsibility to the districts that are deemed "property rich." Additionally, the base SEEK per-pupil established by the state was decreased in each year of the current biennium. In FY 2013, the per-pupil was decreased to \$3,833, and for FY 2014 it decreased to \$3,827. We lost state SEEK revenue in each of the previous three years. For FY 2014-15, the Kentucky Department of Education has requested a return of the needed funding levels that existed in SEEK in FY 2007-08. The current SEEK state forecast for Jefferson County Public Schools assumes that the legislators will provide that level of funding, \$3,866 per pupil base.

PROPERTY TAXES: We have assumed property tax revenues to be basically the same as 2013-2014, showing only an increase of \$1 million in revenue the District would obtain due to new construction.

#### **EXPENSES:**

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

- Staffing and adequate allocations for 151 school sites (\$740 million) and 13 state agency sites (\$10.7 million) according to the standardized staffing levels of JCPS.
- Full-day Kindergarten. State funding only provides for half-day Kindergarten classes.
- Textbook funding for all three levels (\$2.3 million) due to elimination of textbook funding of elementary and middle schools by the state. State previously provided over \$3 million just for elementary and middle school textbooks and now provides no funding.
- 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 elementary sites (\$832,000).
- Twenty 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 eight elementary schools (\$1.3 million).
- The exponentially increased cost of KTRS expenses passed to JCPS that will exceed \$11 million in the new-year, a \$3.7 million increase over the previous year. In FY 2016, it is projected to be over \$14 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:
  - Budget requests submitted to the Superintendent in March.
  - Final determination of budget needs to support school programs approved by the Board.
  - Central Office org chart changes approved by the Board prior to July 1st.
  - Budget reductions to be considered in order to balance the budget are:
    - Marginal or ineffective programs or allocations at the school level.
    - Possible eliminations based on the JCPS Strategic Plan 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 2014-15 expense budgets of all funds of Jefferson County Public Schools:

GENERAL FUND - Expense budget projected at \$991.2 million, including \$174.9 million in On-Behalf payments. 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, and 20% is operational. School-based functions are 76% of the budget, and 20% 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 4% is business office operational expenses.

SPECIAL REVENUE – Budget projected at \$113,300,000. 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. After suffering our first round of decreases, we expect an additional decrease of at least \$5.2 million. 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.

CAPITAL OUTLAY – This is funded by \$100 per Average Daily Attendance (ADA) by SEEK formula for bond payment and capital improvement. Budget is \$8,833,000.

BUILDING FUND – Funded by the nickel tax within the property tax rate and can only be used for bond payment and capital improvement. Budget is \$31,699,000.

CONSTRUCTION FUND – This multi-year fund (\$15,000,000) 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 about \$89,972,000 including fund balance.

DAYCARE OPERATIONS – These are enterprise funds for daycare operations and are part of the Teenage Parent Program (TAPP) budget. Budget is \$820,000.

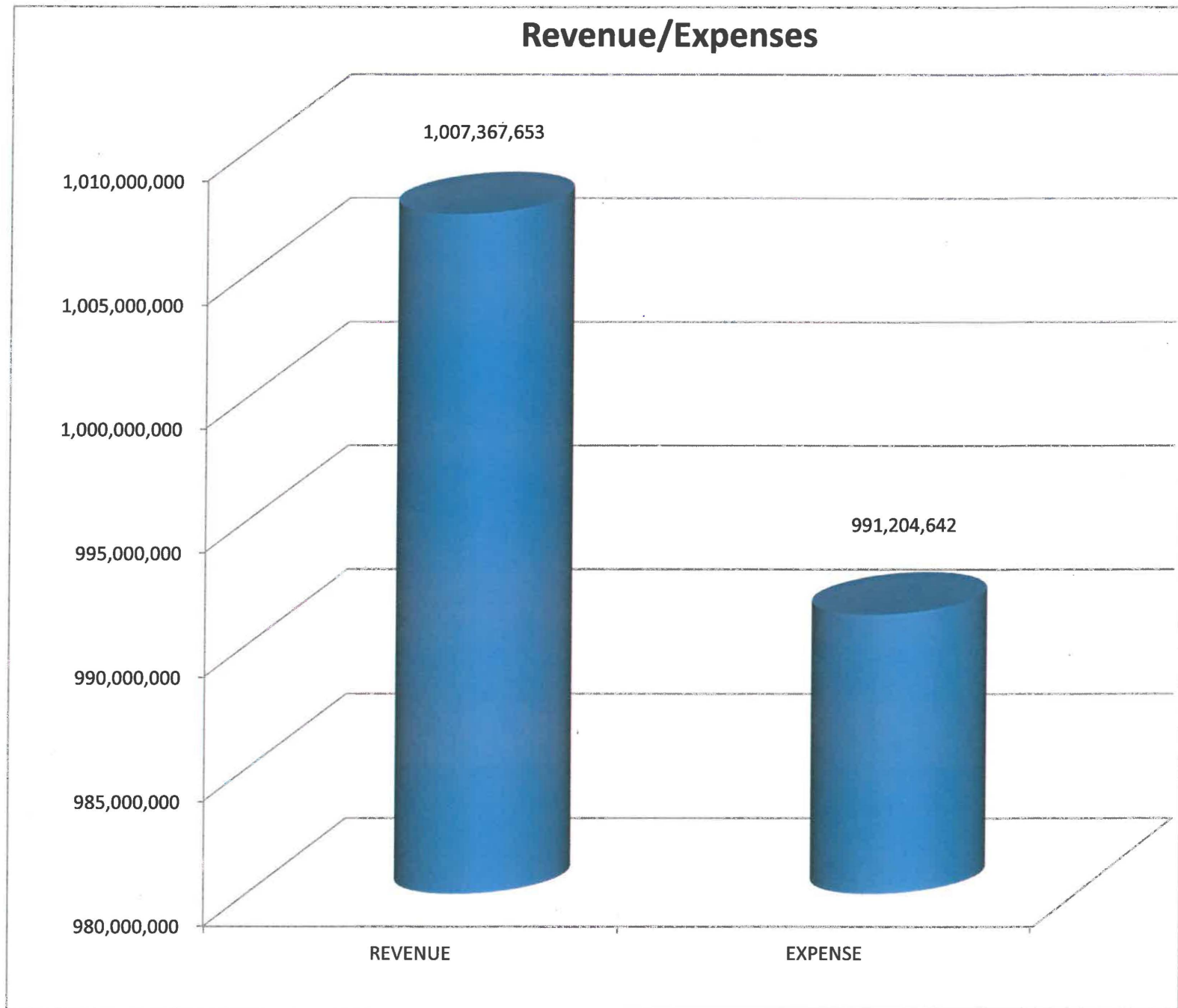


ADULT EDUCATION FUNDS – This is the enterprise component of Adult Education for family literacy and not the entire budget of the Adult Education program. Budget is \$550,000.

TUITION PROGRAMS – This reflects only the tuition-paid component of the Early Childhood program. Budget is \$714,000.

ENTERPRISE FUND – This is the Challenger Learning Center. Budget is \$164,000; expenses exceeded the budget in 2010-11 (\$3,133), 2011-12 (\$7,795), and 2012-13 (\$36,513). Two positions are funded from the General Fund.

**TOTAL DRAFT BUDGET: \$1,250,265,781**



## DRAFT BUDGET FY'15 General Fund

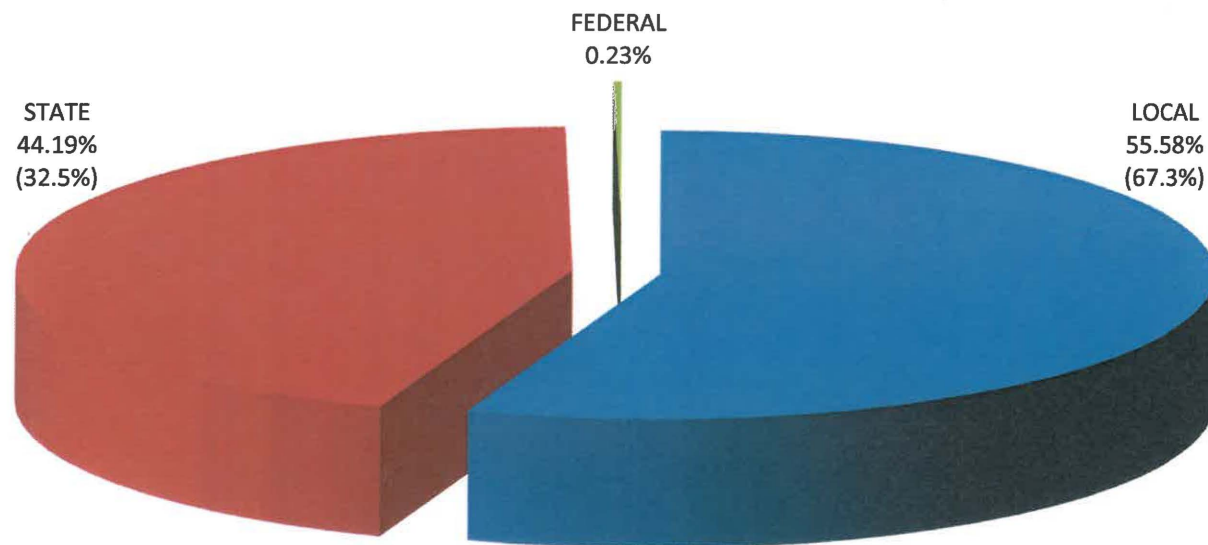
### REVENUE

Personal Property Tax	360,379,000
Delinquent Tax	6,400,000
Motor Vehicle	25,680,000
Franchise Tax	7,974,000
Occupational Tax	144,812,000
Other Local Revenue	14,615,000
State SEEK	268,243,000
Other State Revenue	2,053,000
Federal Impact Aid	6,000
Federal Indirect Costs	<u>2,333,000</u>
Total w/o State on-behalf	832,495,000
State On-behalf benefits	<u>174,872,653</u>
Total Revenue Budget	1,007,367,653

### EXPENSES

Certified Salaries	461,738,149	56.56%
Classified Salaries (including subs)	179,881,964	22.04%
Sub Teachers	7,141,565	0.87%
Classified Coach Stipends etc.	296,080	0.04%
Board Per Diem	15,000	0.00%
Group Life (0211)	1,958,419	0.24%
Group Liability (0213)	1,688,216	0.21%
Disability (0215)	2,121,522	0.26%
FICA (0221)	8,325,798	1.02%
Medicare (0222)	8,662,509	1.06%
KTRS (0231- <u>New Expense</u> in FY'11)	10,793,779	1.32%
CERS (0232)	27,768,381	3.40%
KSBA Unemployment	749,450	0.09%
Workers Comp	6,463,157	0.79%
Other Benefits	620,724	0.08%
Professional Services	4,244,573	0.52%
Water, Sewage, Sanitation, Maint., Repairs	6,550,371	0.80%
Annual Facilities Improvement Fund	4,000,000	0.49%
Travel, postage, insurance, telephone	14,093,576	1.73%
Supplies, repair parts, and materials	16,142,285	1.98%
Natural Gas and Electric	18,700,000	2.29%
Gasoline and Diesel	9,755,397	1.20%
Instructional Supplies, textbooks etc.	8,207,866	1.01%
Equipment	7,036,684	0.86%
Vehicles	4,200,000	0.51%
Fees and Misc Expenses	1,476,524	0.18%
Opening of School reserve	<u>3,700,000</u>	0.45%
	816,331,989	
State On-behalf benefits	<u>174,872,653</u>	
Total Budget	991,204,642	

**Jefferson County Public Schools  
GENERAL FUND REVENUE IDENTIFIED BY SOURCE  
Draft Budget 2014-2015**



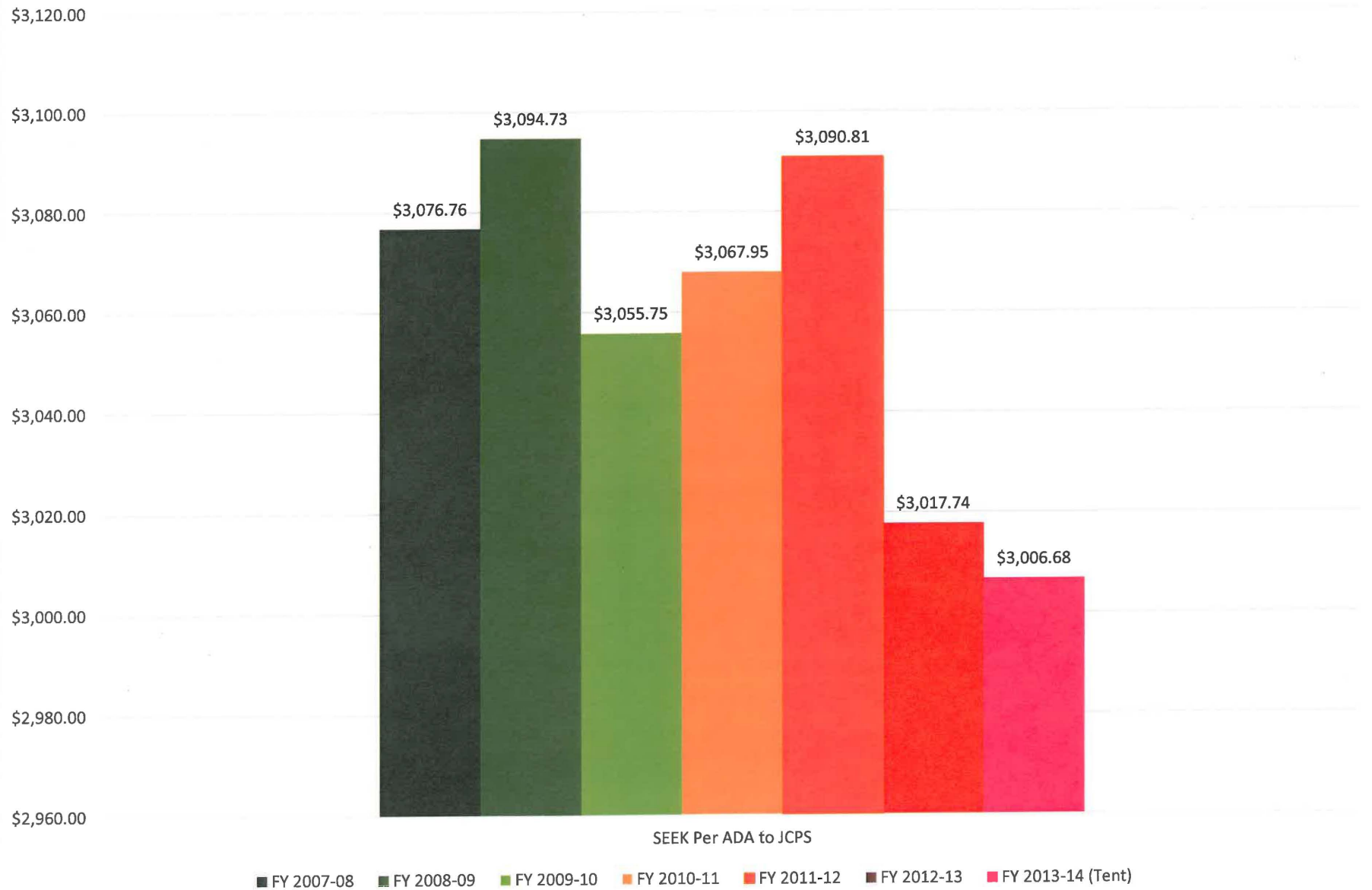
GENERAL FUND REVENUE (includes State on-behalf benefit payments)  
\$1,007,367,653

\*Does not include Fund Balance

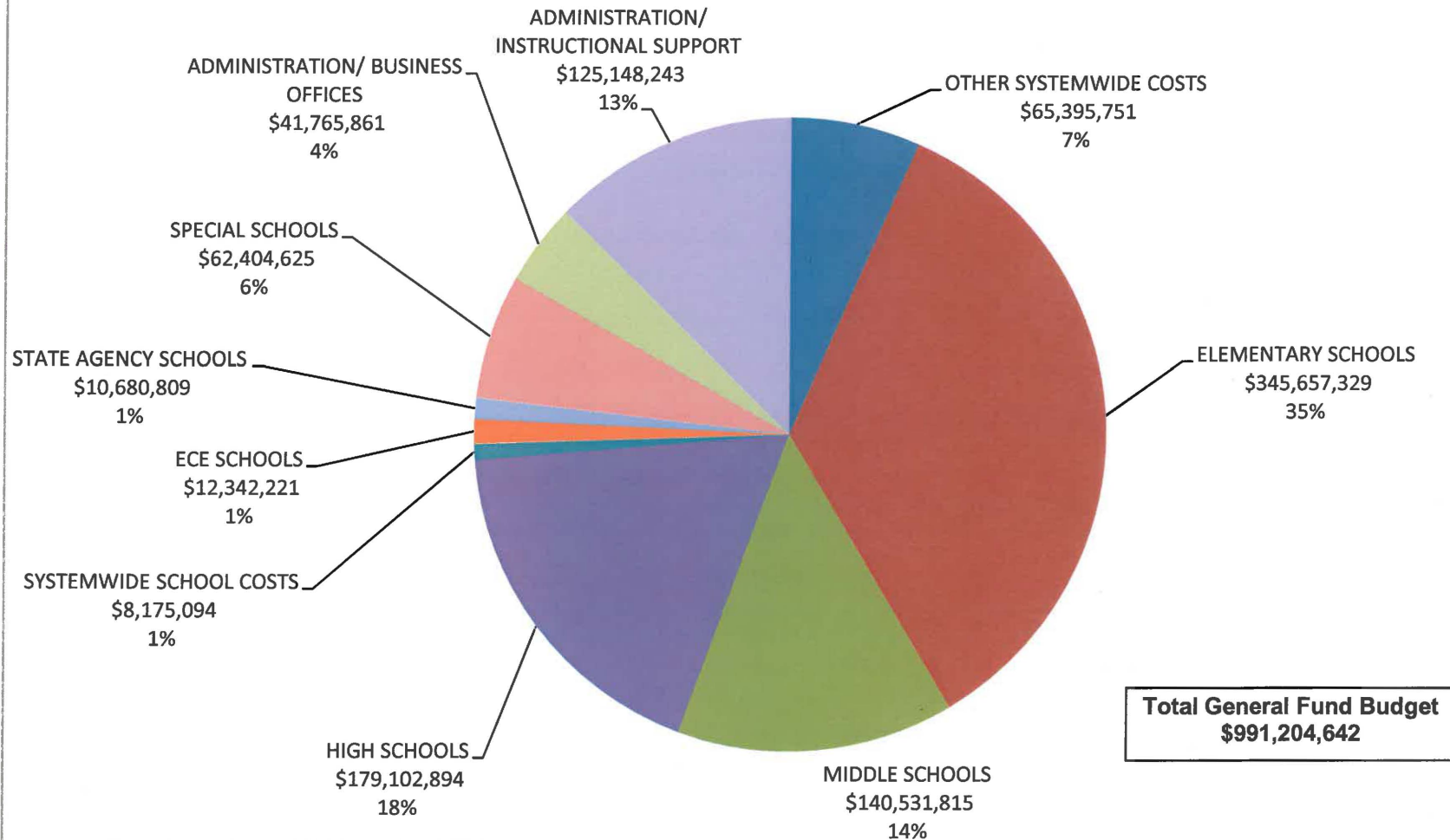
\*\* % without State on-behalf payments



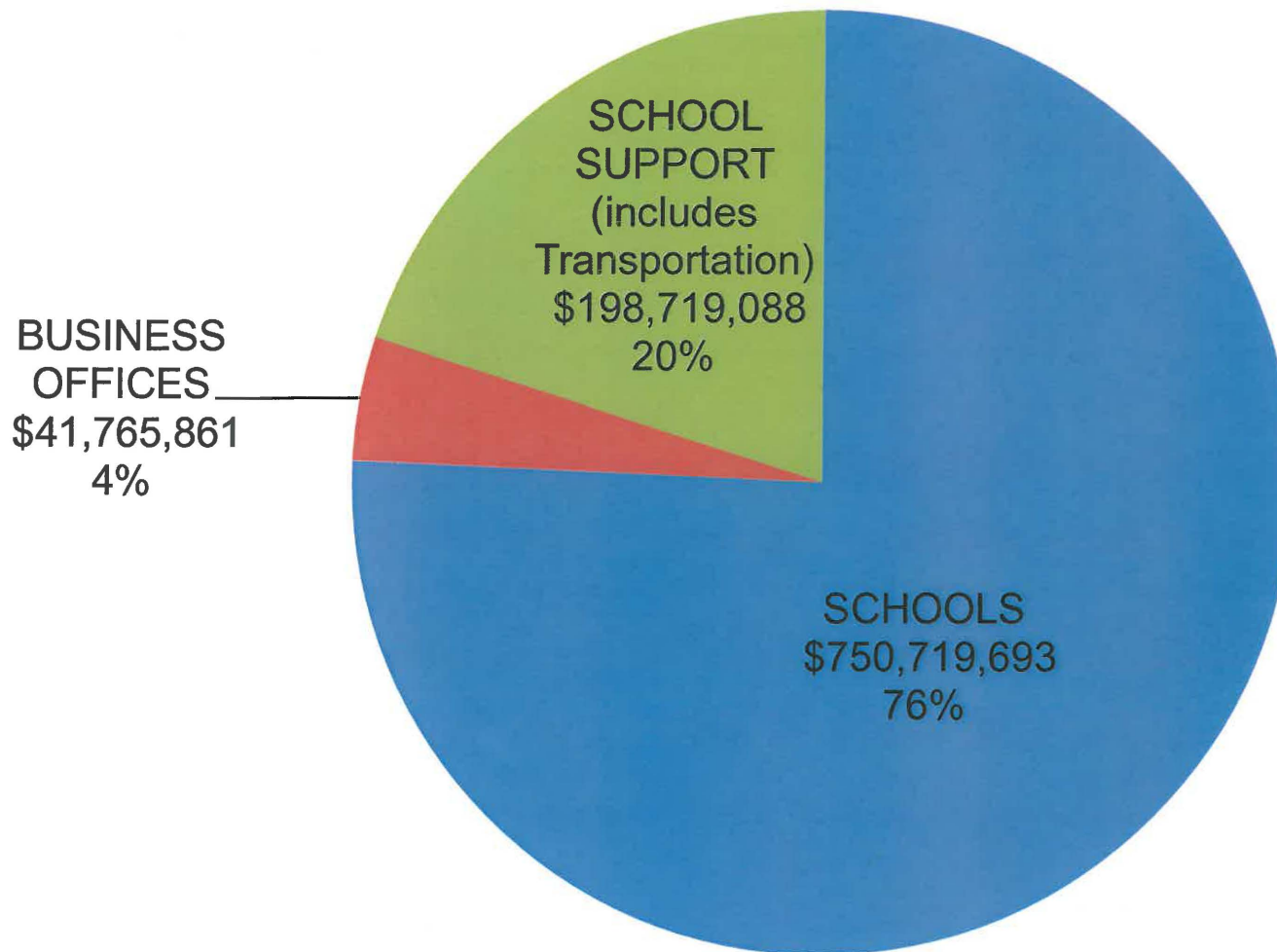
STATE SEEK Per Adjusted ADA  
Jefferson County Public Schools - General Fund Only



# **Jefferson County Public Schools General Fund Draft Budget by State Account Code Structure/Instructional Level 2014-2015**



**Jefferson County Public Schools  
General Fund Draft Budget  
Percentage of Budget Direct to Schools  
2014-2015**



IMPACT OF SEQUESTRATION - MAJOR FEDERAL GRANTS - Jefferson County Public Schools						
			2014	2015	CUMULATIVE	
	2013 Awards	2014 Awards	Reduction	5% Cut	REDUCTION	Explanation and Impact
Title I Basic	36,058,651	35,286,371	772,280	1,764,319	2,536,599	Largest federal program to strengthen schools with high concentrations of poverty. There were funds for professional development previously used for NCLB costs. With the waiver of NCLB, the P.D. funds will absorb the current reductions.
IDEA - Basic	22,000,470	20,403,778	1,596,692	1,020,189	2,616,881	Individuals with Disabilities Education Act; the federal grant for exceptional child education. This is funding for the basic services needed to educate students with disabilities. Major staffing cuts. Program already reeling from 15% reduction in services due to C.E.I.S. C.E.I.S. – Coordinating Early Intervention Services – These are services that must be provided in order to support students before they are categorized as ECE. C.E.I.S. is required when subsets of students are over-represented in ECE and suspension data. General Fund already supplementing this grant in the amount of \$90M.
Head Start						This is federal funding stream of JCPS early childhood program that is supported by local and state funding as well. Title I also supports Early Childhood by \$6 to \$9 million per year.
Regular (basic)	12,101,981	11,464,207	637,774	894,208	1,531,982	IMPACT: Decrease in classified staffing; increase in waiting list; possible compliance issues
Early	2,450,627	2,321,479	129,148	181,075	310,223	
Regular training	137,826	137,826	0	10,750	10,750	
Early Training	61,266	61,266	0	4,779	4,779	
Title II - Teacher Quality	4,816,666	4,562,882	253,784	355,905	609,689	Grant for scientifically based professional development interventions. IMPACT: Cessation of some professional development programming.
Adult Ed - Federal						Negative impact on services rendered, and ability to support community.
Basic (3733 and 3734)	1,363,685	1,026,033	337,652	80,031	417,683	
Recruit. / Retention (3653 and 3654)	188,846	148,395	40,451	11,575	52,026	
Staff Development (3733S and 3734S)	36,652	36,652	0	2,859	2,859	
Corrections (3803 and 3804)	29,079	28,781	298	2,245	2,543	
Carl Perkins (Voc Tech)	1,183,565	1,311,599	-128,034	102,305	-25,729	Grant supports vocational and technical education programs, primarily at high school level. This grant is very vulnerable to federal cuts with decrease in voc-tech program support to schools.
Title I - School Improvement						Decrease in in-school supplementary programs, especially in supplementary instructional.
Projects 4602 & 4603	4,641,112	4,338,344	302,768	338,391	641,159	
Projects 3203 and 3204	275,000	250,000	25,000	19,500	44,500	
ERS (3203E and 3204E)	789,161	582,591	206,570	45,442	252,012	
Part D (3143 and 3144)	170,350	166,272	4,078	12,969	17,047	
Title III (LEP)						Provides language instruction and other services for students with limited English proficiency.
LEP	1,146,142	1,103,561	42,581	86,078	128,659	Negative impact in English-as-a-second-language program (ESL).
IDEA Co-op	914,000	905,900	8,100	70,660	78,760	
IDEA Preschool	812,889	797,756	15,133	62,225	77,358	Grant supports preschool students with disabilities.



	2013 Awards	2014 Awards	Reduction	5% Cut	REDUCTION	Explanation and Impact
Project 3433 and 3434						IMPACT: Possible loss of classified staffing.
ROTC Reimbursements	733,109	733,109	0	57,183	57,183	Federal program partially pays for ROTC program with school covering the remainder. Probable required pickup from school allocations.
YOU/WIA	500,000	550,000	-50,000	42,900	-7,100	
IDEA Disabilities 3373B and 3374B	440,000	440,000	0	34,320	34,320	Possible loss of classified staffing.
PEP	260,073	0	260,073	20,286	280,359	Three year grant must be applied for in spring of 2014-15
21st Century Grant	224,886	225,000	-114	17,550	17,436	Possible loss of classified staffing.
Reach Corps	221,000	215,883	5,117	16,839	21,956	
Homeless Assistance	210,317	183,619	26,698	14,322	41,020	
Community Base Work Transition	130,000	130,000	0	10,140	10,140	
YOU / Goodwill	63,000	63,000	0	4,914	4,914	
		TOTAL	4,486,049	5,283,957	9,770,006	

# JEFFERSON COUNTY SCHOOLS DRAFT BUDGET 2014 - FUND 1 REVENUE BUDGET

ORG	OBJECT	PROJECT	2011 ACTUALS	2012 ACTUALS	2013 ACTUALS	2014 WORKING BUDGET	2015 BUDGET
<b>Local</b>							
110	1111	GENERAL PROPERTY TAX	-327,496,680	-334,939,206	-348,844,922	-359,379,000	-360,379,000
110	1115	DELINQUENT PROPERTY TAX	-11,021,035	-7,121,432	-6,835,445	-6,400,000	-6,400,000
110	1117	MOTOR VEHICLE TAX	-21,648,571	-23,206,884	-24,800,071	-25,680,000	-25,680,000
110	1119	FRANCHISE TAX	-7,422,257	-222,542	-14,092,617	-7,974,000	-7,974,000
110	1131	OCCUPATIONAL TAX	-116,762,420	-120,452,400	-128,882,355	-140,481,000	-144,812,000
110	1191	OMITTED PROPERTY TAX	-5,045,378	-4,012,732	-7,494,616	-7,494,000	-7,494,000
110	1280	REVENUE IN LIEU OF TAXES	-2,750,674	-409,603	-1,418,144	-1,418,000	-1,418,000
110	1310	TUITION FROM INDIVIDUALS	-3,608	-3,199	-15,988	-16,000	-16,000
110	1320	TUIT FRM OTH GOVT SRCS IN KY	-416,761	-403,587	-274,094	-274,000	-274,000
110	1340	0014Z OTHER TUITION	0	-290,500	-150,500	-75,000	-75,000
110	1340	003XE OTHER TUITION	-637,352	-1,010,427	-659,704	-660,000	-660,000
110	1340	003XI OTHER TUITION	-72,600	-7,500	-8,000	-8,000	0
110	1340	003XS OTHER TUITION	-67,337	-23,500	-24,000	-24,000	0
110	1510	INTEREST ON INVESTMENTS	-1,101,864	-1,463,420	-837,886	-600,000	-700,000
110	1911	BUILDING RENTAL	-2,953,230	-2,919,568	-2,883,377	-2,883,000	-2,883,000
110	1919	OTHER RENTAL INCOME	-911,163	-1,017,254	-991,999	-992,000	-992,000
110	1920	0566 CONTRIBUTIONS/DONATIONS	-127,458	-122,784	-55,900	-56,000	-56,000
110	1999	OTHER MISCELLANEOUS REVENUE	-44,504	-28,219	-47,453	-47,000	-47,000
		<b>TOTAL</b>	<b>-498,482,892</b>	<b>-497,654,757</b>	<b>-538,317,071</b>	<b>-554,461,000</b>	<b>-559,860,000</b>
<b>State</b>							
110	3111	SEEK PROGRAM	-243,348,060	-264,745,559	-263,184,705	-257,785,000	-268,243,000
110	3129	KSB/KSD TRANSPORTATION	-26,840	-21,387	-20,344	-20,000	-20,000
110	3130	NATIONAL BOARD CERT REIMBURSI	-206,149	-259,193	-284,963	-285,000	-285,000
110	3800	REV IN LIEU OF TAXES/STATE SRC	-1,794,470	-1,763,599	-1,748,204	-1,748,000	-1,748,000
110	3900	01EX ON-BEHALF PAYMENTS/STATE	-145,182,600	-149,046,147	-156,614,534	-166,545,384	-174,872,653
		<b>TOTAL</b>	<b>-390,558,119</b>	<b>-415,835,885</b>	<b>-421,852,750</b>	<b>-426,383,384</b>	<b>-445,168,653</b>
<b>Federal</b>							
110	4100	UNRESTRICTED DIRECT FEDERAL	-22,995	-9,853	-5,504	-6,000	-6,000
110	5220	INDIRECT COSTS TRANSFER	-3,741,795	-3,719,016	-2,880,262	-2,592,466	-2,333,000
220	4500	17L1 SEEK ARRA 11	-21,039,464	0	0	0	0
		<b>TOTAL</b>	<b>-24,804,254</b>	<b>-3,728,869</b>	<b>-2,885,766</b>	<b>-2,598,466</b>	<b>-2,339,000</b>
		<b>TOTAL REVENUE</b>	<b>-913,845,265</b>	<b>-917,219,511</b>	<b>-963,055,587</b>	<b>-983,442,850</b>	<b>-1,007,367,653</b>

## JEFFERSON COUNTY SCHOOLS DRAFT BUDGET SUMMARY

2015

DATA DATE

12/16/2013

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	2011 <u>ACTUALS</u>	2012 <u>ACTUALS</u>	2013 <u>ACTUALS</u>	2014 <u>ORIG BUD</u>	2015 <u>Total NY Budget</u>
01 ADMINISTRATION	2,225,443	2,313,876	2,290,548	2,220,686	2,247,538
02 OPERATIONS DIVISION	102,536,773	118,252,736	111,145,934	109,532,099	109,511,025
03 ACADEMIC SERVICES DIVISION	33,688,595	38,888,804	31,711,972	34,285,041	32,357,980
04 DATA MANAGEMENT & PROGRAM EVALUATION	3,432,785	4,339,913	4,704,209	4,705,772	5,884,516
05 COMMUNICATIONS AND COMMUNITY RELATIONS	5,014,975	5,692,733	5,379,089	5,729,445	4,691,297
05 DIVERSITY, EQUITY & POVERTY PROGRAMS	519,347	706,745	2,485,387	2,526,483	3,555,859
06 FINANCIAL SERVICES	7,641,571	8,307,586	8,526,797	8,480,663	8,665,890
07 OTHER SYSTEMWIDE COSTS	91,562,410	57,473,315	67,102,174	71,130,258	65,395,751
10 ELEMENTARY SCHOOLS	286,509,872	309,517,871	331,304,595	332,926,246	345,657,329
20 MIDDLE SCHOOLS	115,598,823	128,874,488	135,281,629	137,208,456	140,531,815
30 HIGH SCHOOLS	151,771,407	164,114,753	172,751,400	172,352,478	179,102,894
60 STATE AGENCY SCHOOLS	7,661,970	9,292,871	9,924,854	9,510,645	10,680,809
70 SPECIAL SCHOOLS	54,081,788	56,919,950	59,559,381	60,961,188	62,404,625
71 ECE SCHOOLS	10,844,517	10,622,671	10,842,858	14,058,443	12,342,221
80 SYSTEMWIDE SCHOOL COSTS	7,060,525	7,569,737	3,601,188	8,426,834	8,175,094
<b>GRAND TOTAL</b>	880,150,803	922,888,049	956,612,015	974,054,736	991,204,642

**JEFFERSON COUNTY SCHOOLS DRAFT BUDGET BY DIVISION**
**2015**

DATA DATE

12/12/2013

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		2011	2012	2013	2014	2015
		<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ACTUALS</u>	<u>ORIG BUD</u>	<u>Total NY Budget</u>
<b>01 ADMINISTRATION</b>						
<b>AD1</b>	ADMINISTRATION	827,818	847,419	957,757	897,237	901,900
<b>GC1</b>	GENERAL COUNSEL	681,939	725,396	620,955	599,204	606,069
<b>IA1</b>	INTERNAL AUDIT	715,686	741,061	711,836	724,245	739,569
	01 ADMINISTRATION	2,225,443	2,313,876	2,290,548	2,220,686	2,247,538
<b>02 OPERATIONS DIVISION</b>						
<b>908</b>	TELECOMMUNICATIONS	1,142,951	1,142,000	0	0	0
<b>918</b>	COMPLIANCE AND INVESTIGATIONS	474,346	471,086	0	0	0
<b>961</b>	FACILITIES/TRANSPORTATION	1,180,455	1,217,747	0	0	0
<b>AR1</b>	RECRUITMENT & DEVELOPMENT	863,970	1,216,165	626,396	666,906	695,057
<b>BA1</b>	RISK MANAGEMENT AND BENEFITS	650,005	662,336	624,817	699,404	690,253
<b>CI1</b>	FACILITIES CAPITAL IMPROVEMENT	917,168	2,826,150	5,670,195	4,000,000	4,000,000
<b>CS1</b>	CLASSIFIED PERSONNEL	0	0	828,671	921,084	1,332,330
<b>CT1</b>	CERTIFIED PERSONNEL	0	26	1,286,761	1,226,267	1,256,247
<b>DG1</b>	DIGITAL TECHNOLOGY	1,781,611	3,302,157	5,717,907	4,670,491	4,597,379
<b>ER1</b>	LABOR MGT & EMPLOYEE RELATIONS	703,272	833,572	348,954	414,804	530,899
<b>FA1</b>	FACILITY PLANNING	131,587	154,989	765,801	769,381	776,523
<b>FE1</b>	FACILITIES & ENVIRONMENTAL SER	217,604	203,886	580,203	614,464	638,517
<b>GM1</b>	GENERAL MAINTENANCE	12,490,941	12,789,758	12,565,134	12,760,469	12,924,956
<b>HR1</b>	HUMAN RESOURCES	4,356,459	4,381,083	35,846	0	0
<b>MI1</b>	MANAGEMENT INFORMATION SERVICE	5,264,820	5,530,831	3,834,253	4,293,925	4,242,259
<b>MM1</b>	MECHANICAL ELECTRONIC MAINT	6,087,170	6,182,231	5,976,188	6,175,897	6,275,075
<b>OP1</b>	OPERATIONS SERVICES	157,953	210,675	803,846	806,123	981,946
<b>PH1</b>	PERSONNEL SERVICES HOLDING COD	29,375	-5,074	-724	0	158,015
<b>SF1</b>	SAFETY AND ENVIRONMENTAL SERV	2,787,843	2,646,820	2,317,932	2,311,170	2,794,559
<b>SI1</b>	SECURITY AND INVESTIGATIONS	754,268	811,276	2,581,161	2,536,155	2,634,143
<b>TR1</b>	TRANSPORTATION SERV	41,185,537	46,462,410	46,852,089	47,317,314	41,851,889
<b>VM1</b>	VEHICLE MAINTENANCE	21,359,437	27,212,612	19,730,506	19,348,245	23,130,980
	02 OPERATIONS DIVISION	102,536,773	118,252,736	111,145,934	109,532,099	109,511,025
<b>03 ACADEMIC SERVICES DIVISION</b>						
<b>907</b>	PUPIL PERSONNEL	1,042,276	1,059,372	0	0	0



912	ACTIVITIES AND ATHLETICS	588	1,044	0	0	0
914	CURRICULUM & ASSESSMENT	0	1,390	0	0	0
932	CAREER & TECHNICAL EDUCATION	1,065,615	303,283	81,467	0	0
934	TITLE I	184,283	272,807	-1,387	0	0
936	DUVALLE EDUCATION CENTER	180	789	0	0	0
937	EXCEPTIONAL CHILD EDUCATION	0	113	17,239	0	0
938	GHEENS PROF DEV ACADEMY	695,098	1,700,771	2,804	0	0
947	ELEM SCH DISTRWIDE INSTRU SERV	164,456	197,241	1,537	0	0
948	MIDD SCH DISTWIDE INSTRUC SERV	790,070	740,990	1,479	0	0
949	HIGH DISTWIDE INSTRUC SERV	791,018	790,653	4,310	0	0
953	SAFE AND DRUG FREE SCHOOLS	953,173	1,178,447	0	0	0
955	STUDENT RELATIONS AND SAFETY	882,220	862,444	0	0	0
962	ANALYTICAL/APPLIED SCIENCES	2,242,293	2,720,894	298,204	0	0
966	CULTURAL STUDIES	944,596	885,069	0	0	0
968	LITERACY	1,433,637	673,210	0	0	0
972	GHEENS INSTITUTE FOR INNOVATIO	8,963	2,811	0	0	0
973	PHYSICAL DEV AND HEALTH SERV	2,554	0	0	0	0
976	STUDENT DEVELOPMENT SERVICES	672,047	934,495	-47,380	0	0
AL1	ALTERNATIVE SCHOOLS,HEALTH,SFT	297,681	315,570	1,141,713	1,155,832	0
AO1	ACADEMIC SERVICES OFFICE	319,439	625,882	957,635	1,059,470	969,475
AT1	ACTIVITIES AND ATHLETICS	616,757	614,599	616,749	668,988	568,253
CA1	CURRICULUM AND INSTRUCTION	0	17,257	267,450	248,676	262,028
CE1	COMPUTER EDUCATION SUPPORT	2,780,510	2,759,843	2,602,116	2,532,245	2,395,850
CM1	CURRICULUM MANAGEMENT	491,871	3,894,523	2,402,814	4,006,200	1,757,653
DE1	DUVALLE EDUCATION CENTER	922,255	799,849	770,089	763,941	888,323
EA1	EARLY CHILDHOOD	218,493	182,324	792,950	774,824	790,861
EC1	EXCEPTIONAL CHILD EDUCATION	5,246,391	5,524,018	5,553,872	5,772,424	6,339,891
EP1	ECE PLACEMENT AND ASSESSMENT	3,289,906	3,475,056	3,398,153	3,438,323	3,648,729
FI1	ACADEMIC ACHIEVE K-12 REGION 5	0	11,441	404,249	401,217	412,563
FO1	ACADEMIC ACHIEVE K-12 REGION 4	0	11,933	431,306	428,122	433,614
HP1	PHYSICAL DEV & HEALTH SERV	2,200,737	2,517,091	2,436,177	2,956,407	2,950,714
LE1	ESL	0	108,989	784,149	818,996	824,418
LI1	LIBRARY SCIENCE AND MEDIA	2,063,874	2,092,758	1,962,472	2,085,492	2,019,920
ON1	ACADEMIC ACHIEVE K-12 REGION 1	0	15,690	387,034	416,163	418,708

<b>PP1</b>	PUPIL PERSONNEL	2,307,094	2,495,647	3,218,439	3,373,949	<b>2,775,272</b>
<b>SP1</b>	ACADEMIC SUPPORT SERVICES	182,392	189,402	1,028,940	1,034,077	<b>2,221,078</b>
<b>ST1</b>	CAREER AND TECHNICAL ED	795,890	822,113	831,711	972,454	<b>1,023,608</b>
<b>SX1</b>	ACADEMIC ACHIEVE K-12 REGION 6	0	12,111	429,954	418,529	<b>429,529</b>
<b>TH1</b>	ACADEMIC ACHIEVE K-12 REGION 3	0	12,724	400,263	406,152	<b>417,096</b>
<b>TI1</b>	TITLE I	82,238	51,976	95,981	129,180	<b>391,795</b>
<b>TW1</b>	ACADEMIC ACHIEVE K-12 REGION 2	0	12,190	439,479	423,381	<b>418,601</b>
	03 ACADEMIC SERVICES DIVISION	33,688,595	38,888,804	31,711,972	34,285,041	<b>32,357,979</b>
<b>04 DATA MANAGEMENT &amp; PROGRAM EVALUATION</b>						
<b>974</b>	ACCOUNTABILITY,RESEARCH,PLANNI	0	1,400,900	0	0	<b>0</b>
<b>EV1</b>	DATA MGT PLAN PROG EVALUATION	2,541,270	2,039,999	1,768,484	1,573,645	<b>1,901,494</b>
<b>OM1</b>	OPTIONS/MAGNETS/ADVANCED PROG	163,052	177,509	592,054	677,019	<b>798,196</b>
<b>PL1</b>	PLANNING AND PROGRAM EVAL	656,997	680,519	1,398,651	1,515,937	<b>2,235,645</b>
<b>RD1</b>	RESOURCE DEVELOPMENT	71,467	40,985	467,793	484,646	<b>490,934</b>
<b>TS1</b>	TESTING	0	0	477,226	454,526	<b>458,247</b>
	04 DATA MANAGEMENT & PROGRAM EVALUATION	3,432,785	4,339,913	4,704,209	4,705,772	<b>5,884,516</b>
<b>05 COMMUNICATIONS AND COMMUNITY RELATIONS</b>						
<b>AE1</b>	ADULT EDUCATION	206,421	178,175	173,948	145,952	<b>162,921</b>
<b>BP1</b>	BUSINESS PART & RESOURCE DEV	1,017,970	1,127,515	8,929	0	<b>0</b>
<b>CC1</b>	COMMUNICATION/COMMUNITY SERV	605,672	686,794	1,827,662	1,807,645	<b>2,742,447</b>
<b>CP1</b>	COMMUNICATIONS & PUBLICATIONS	1,080,884	1,131,208	730,673	703,368	<b>0</b>
<b>CV1</b>	COMMUNITY SPECIAL SERVICES	132,757	170,330	651,070	719,273	<b>0</b>
<b>MP1</b>	MATERIALS PRODUCTION	1,971,270	2,398,712	1,986,808	2,353,207	<b>1,785,929</b>
	05 COMMUNICATIONS AND COMMUNITY RELATIONS	5,014,975	5,692,733	5,379,089	5,729,445	<b>4,691,297</b>
<b>05 DIVERSITY, EQUITY &amp; POVERTY PROGRAMS</b>						
<b>958</b>	DIVERSITY,EQUITY, POVERTY PROG	824	0	0	0	<b>0</b>
<b>DV1</b>	DIVERSITY EQUITY POVERTY PROG	518,524	706,745	2,485,387	2,526,483	<b>3,555,859</b>
	05 DIVERSITY, EQUITY & POVERTY PROGRAMS	519,347	706,745	2,485,387	2,526,483	<b>3,555,859</b>
<b>06 FINANCIAL SERVICES</b>						
<b>AC1</b>	ACCOUNTING SERVICES	1,097,851	1,134,791	1,066,342	1,110,405	<b>1,143,349</b>
<b>FP1</b>	FINANCIAL PLANNING & MANAGEMEN	683,622	700,749	667,220	653,131	<b>633,088</b>
<b>FS1</b>	FINANCIAL SERVICES	430,074	440,378	260,368	258,018	<b>260,816</b>
<b>GA1</b>	GRANTS AND AWARDS ACCOUNTING	620,898	652,541	1,156,992	919,325	<b>1,093,906</b>
<b>PR1</b>	PAYROLL AND CASH MANAGEMENT	1,062,545	1,192,301	1,179,163	1,236,274	<b>1,210,729</b>

<b>PU1</b>	PURCHASING	1,084,069	1,082,502	1,075,122	1,090,771	<b>1,102,732</b>
<b>SU1</b>	SUPPLY SERVICES	2,662,511	3,104,324	3,121,590	3,212,739	<b>3,221,270</b>
	06 FINANCIAL SERVICES	7,641,571	8,307,586	8,526,797	8,480,663	<b>8,665,890</b>
<b>07 OTHER SYSTEMWIDE COSTS</b>						
<b>000</b>	JCPS DISTRICT WIDE	58,856,609	24,758,906	32,770,647	21,269,422	<b>22,332,893</b>
<b>950</b>	DISTRICTWIDE BENEFITS	30,989,764	30,542,057	32,547,058	35,911,500	<b>37,163,500</b>
<b>960</b>	FISCAL RESERVE	1,716,038	2,172,352	1,784,469	13,949,336	<b>5,899,358</b>
	07 OTHER SYSTEMWIDE COSTS	91,562,410	57,473,315	67,102,174	71,130,258	<b>65,395,751</b>
<b>10 ELEMENTARY SCHOOLS</b>						
<b>ELEM</b>	ELEMENTARY SCHOOLS	286,509,872	309,517,871	331,304,595	332,926,246	<b>345,657,329</b>
	10 ELEMENTARY SCHOOLS	286,509,872	309,517,871	331,304,595	332,926,246	<b>345,657,329</b>
<b>20 MIDDLE SCHOOLS</b>						
<b>MIDD</b>	MIDDLE SCHOOLS	115,598,823	128,874,488	135,281,629	137,208,456	<b>140,531,815</b>
	20 MIDDLE SCHOOLS	115,598,823	128,874,488	135,281,629	137,208,456	<b>140,531,815</b>
<b>30 HIGH SCHOOLS</b>						
<b>HIGH</b>	HIGH SCHOOLS	151,771,407	164,114,753	172,751,400	172,352,478	<b>179,102,894</b>
	30 HIGH SCHOOLS	151,771,407	164,114,753	172,751,400	172,352,478	<b>179,102,894</b>
<b>60 STATE AGENCY SCHOOLS</b>						
<b>STATE</b>	STATE AGENCY SCHOOLS	7,661,970	9,292,871	9,924,854	9,510,645	<b>10,680,809</b>
	60 STATE AGENCY SCHOOLS	7,661,970	9,292,871	9,924,854	9,510,645	<b>10,680,809</b>
<b>70 SPECIAL SCHOOLS</b>						
<b>SPECIAL</b>	SPECIAL SCHOOLS	54,081,788	56,919,950	59,559,381	60,961,188	<b>62,404,625</b>
	70 SPECIAL SCHOOLS	54,081,788	56,919,950	59,559,381	60,961,188	<b>62,404,625</b>
<b>71 ECE SCHOOLS</b>						
<b>ECE</b>	ECE SCHOOLS	10,844,517	10,622,671	10,842,858	14,058,443	<b>12,342,221</b>
	71 ECE SCHOOLS	10,844,517	10,622,671	10,842,858	14,058,443	<b>12,342,221</b>
<b>80 SYSTEMWIDE SCHOOL COSTS</b>						
<b>945</b>	COUNTY WIDE CTR RESRV	7,060,525	7,569,737	3,601,188	8,426,834	<b>8,175,094</b>
	80 SYSTEMWIDE SCHOOL COSTS	7,060,525	7,569,737	3,601,188	8,426,834	<b>8,175,094</b>
	<b>GRAND TOTAL</b>	<b>880,150,803</b>	<b>922,888,049</b>	<b>956,612,015</b>	<b>974,054,736</b>	<b>991,204,642</b>