

Jefferson County Public Schools

Working Budget FY 2014-15

Introduction • Strategies • Working Budget	General Fund Revenue	Allocations to School Councils • General Fund Allocations • Central Office • Overhead	Special Revenue Fund: Grants
			

Introduction

This budget represents the resources identified that support specific programs aligned with the district’s vision and the *Strategic Plan: Vision 2015*. The vision that provides our foundation of budgetary decisions is that all students graduate prepared. Our mission is to ensure more effective instruction, in more classrooms, more of the time. This mission is critical in order to make JCPs the best urban district and to continue to build on the progress of Louisville as a great American city. The *Strategic Plan: Vision 2015* is the blueprint on how our mission will be accomplished. The budget is the conglomeration of tools by which the mission is implemented.

The budget process is the way for us to ensure that the resources of the district are aligned to meet the needs of all students. Our goal is to strive for the best use of available funds toward an optimal academic achievement level for each student. We believe every child is worthy of the dignity of a hope for a brighter tomorrow that can only be obtained through a quality education.

Where does it all start? The budget process is approved annually by the Board in August through the submission of the Comprehensive Calendar. The process represented by the Comprehensive Calendar includes the major steps that the district will follow that will lead to the development of the budget. Also included in the Comprehensive Calendar are the major actions that lead to the superintendent’s recommendations to the Board for new-year approvals. In addition, there are extensive preliminary discussions among cabinet members, program and grant directors,

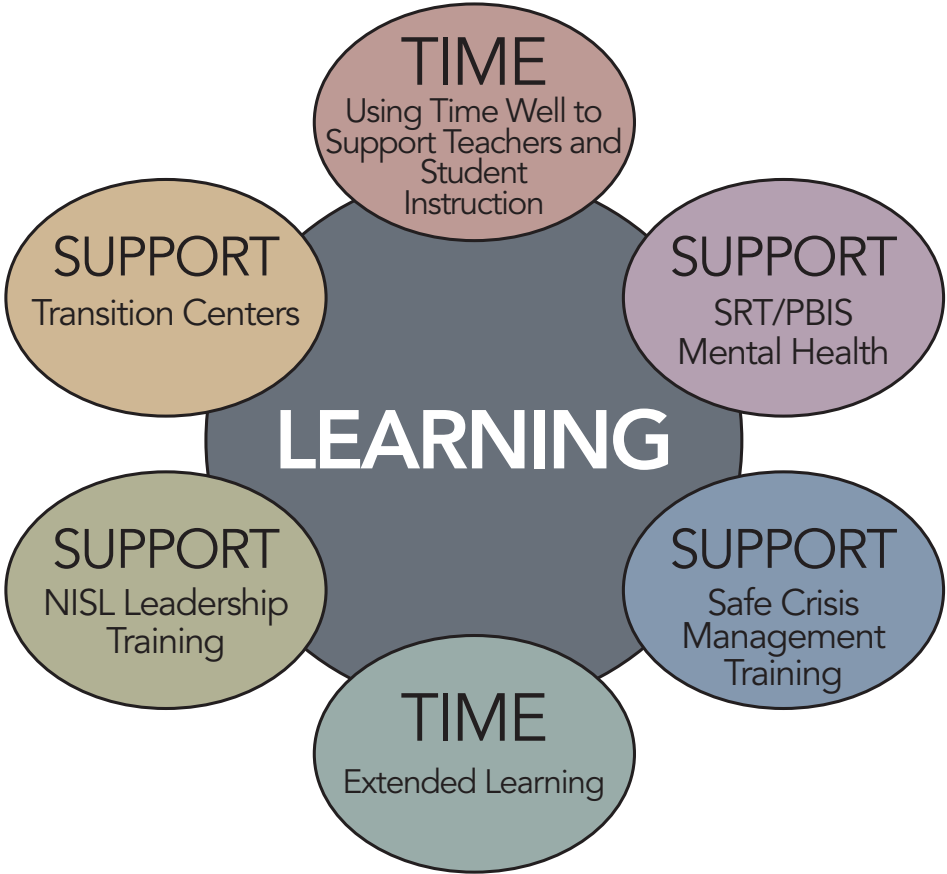


department heads, assistant superintendents, and principals regarding current and proposed programs.

After the submission of the Decision Packet to the superintendent, there are subsequent discussions and determinations that may take several months to complete, but the end result is a final list of budget recommendations that goes to the Board. All cabinet members participate in the subsequent discussions and prioritization regarding the budget submission. There could not exist a more intentional and participatory process. Additionally, in-house evaluations of existing programs are used during this process in order to lend insight regarding program impact. Where programs are proven to be marginal or ineffective, the only recourse must be selective abandonment of those programs. However, the evaluations also show us what programs are working and making a difference in student success. This information is used to ensure that student learning really is the driver for budget recommendations.

Strategies

The following strategies represent the focus of resources in FY 2014-15 and beyond. The allocations represent the implementation of plans and excellent execution of tactics that are consistently and constantly discussed at all levels of JCPs.

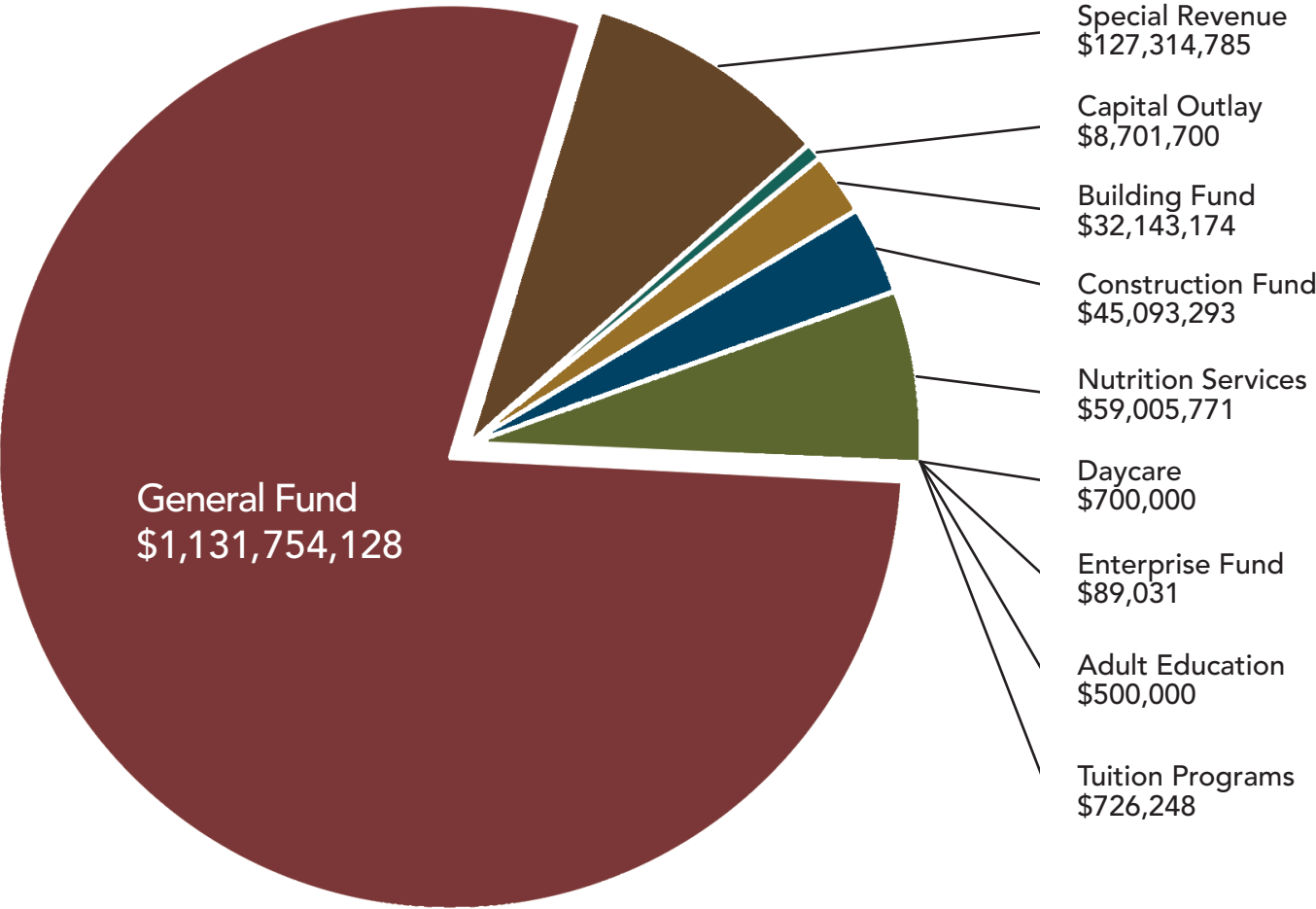


We have budgeted the following major new items for FY 2014-15:

- Carryover for Voice and Data System—\$4,803,000
- Forty-nine and a half Goal Clarity Coaches totaling \$3,887,000 and consisting of the following:
 - Thirty-one positions transferred from the GE grant
 - Twenty-six additional positions to add a second Goal Clarity Coach for select schools
 - A half Goal Clarity Coach added to make Binet full-time
- Extended Learning Carryover—\$3,417,000 (includes \$800,000 for transportation)
- Student Response Teams (SRTs) and Positive Behavior Intervention Supports (PBIS) systems totaling \$3,143,800 and consisting of the following:
 - Thirty-four SRT/PBIS Coaches—\$2,213,400
 - Fifteen Mental Health Counselors—\$686,000
 - District Positive Action Center (DPAC) Pilot at Trunnell Elementary—\$244,400 (one Resource Teacher, two Instructional Assistants, one School Social Worker, one Psychologist, and start-up costs)
- Transition Centers—\$3,079,800 consisting of the following:
 - Forty-four Transition Center Teachers—\$2,604,800
 - Edgenuity Contract—\$475,000
- KETS Funding Match—\$2,140,000
- Early Childhood rescue and expansion—\$1,500,000
- Twenty-one College Access Resource Teachers—\$1,367,100
- ESL Expansion and ESL Newcomer positions—\$1,125,000
- Bellarmine Literacy Project—\$547,000
- NISL Training—\$525,000
- Vehicle Replacement Parts—\$500,000
- Thirteen Building Assessment Coordinators—\$390,000
- Assistant Principals at special education schools—\$295,200

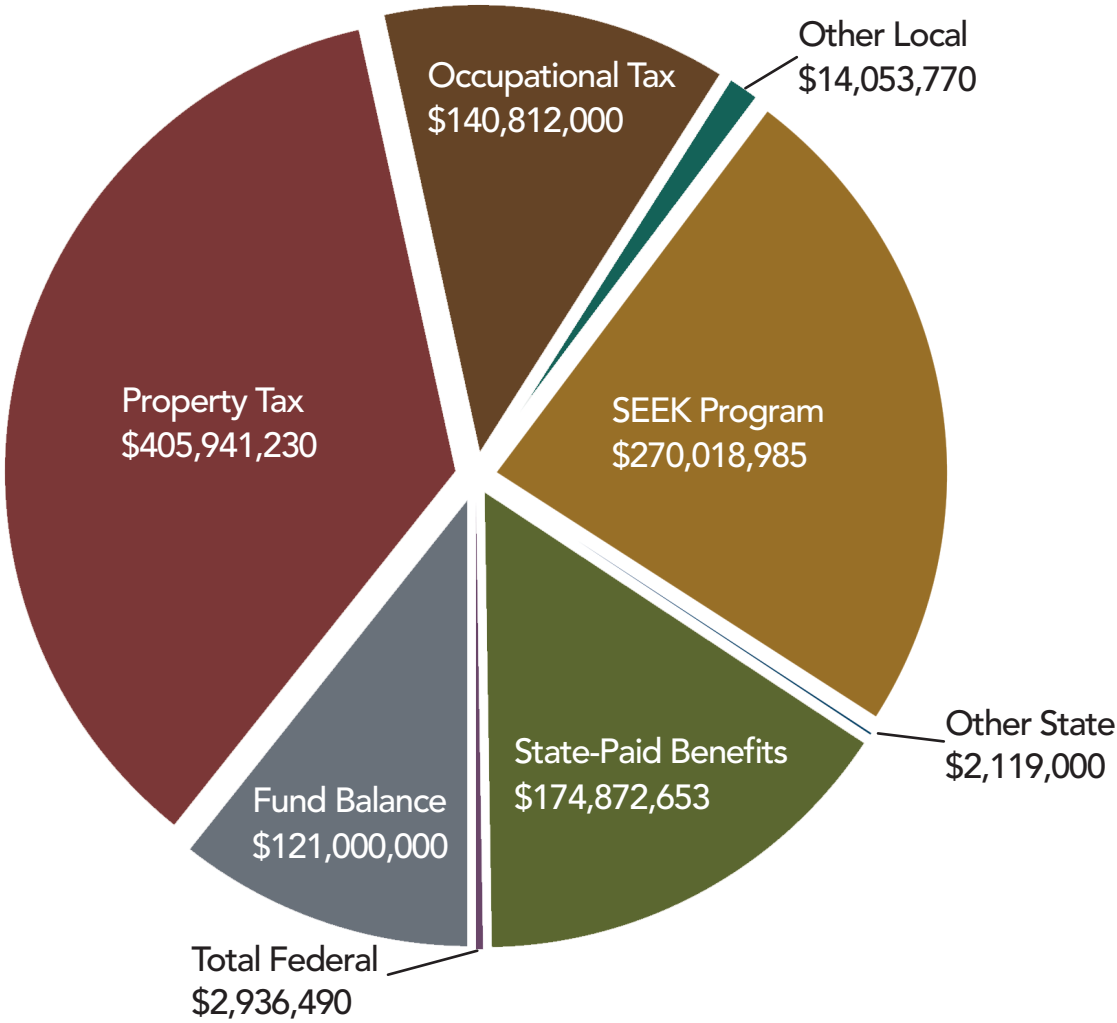
Working
Budget
FY 2014-15

Revenue Budget (All Fund Sources)



General Fund	1,131,754,128
Special Revenue	127,314,785
Capital Outlay	8,701,700
Building Fund	32,143,174
Construction Fund	45,093,293
Nutrition Services	59,005,771
Daycare	700,000
Enterprise Fund	89,031
Adult Education	500,000
Tuition Programs	726,248
TOTAL	1,406,028,130

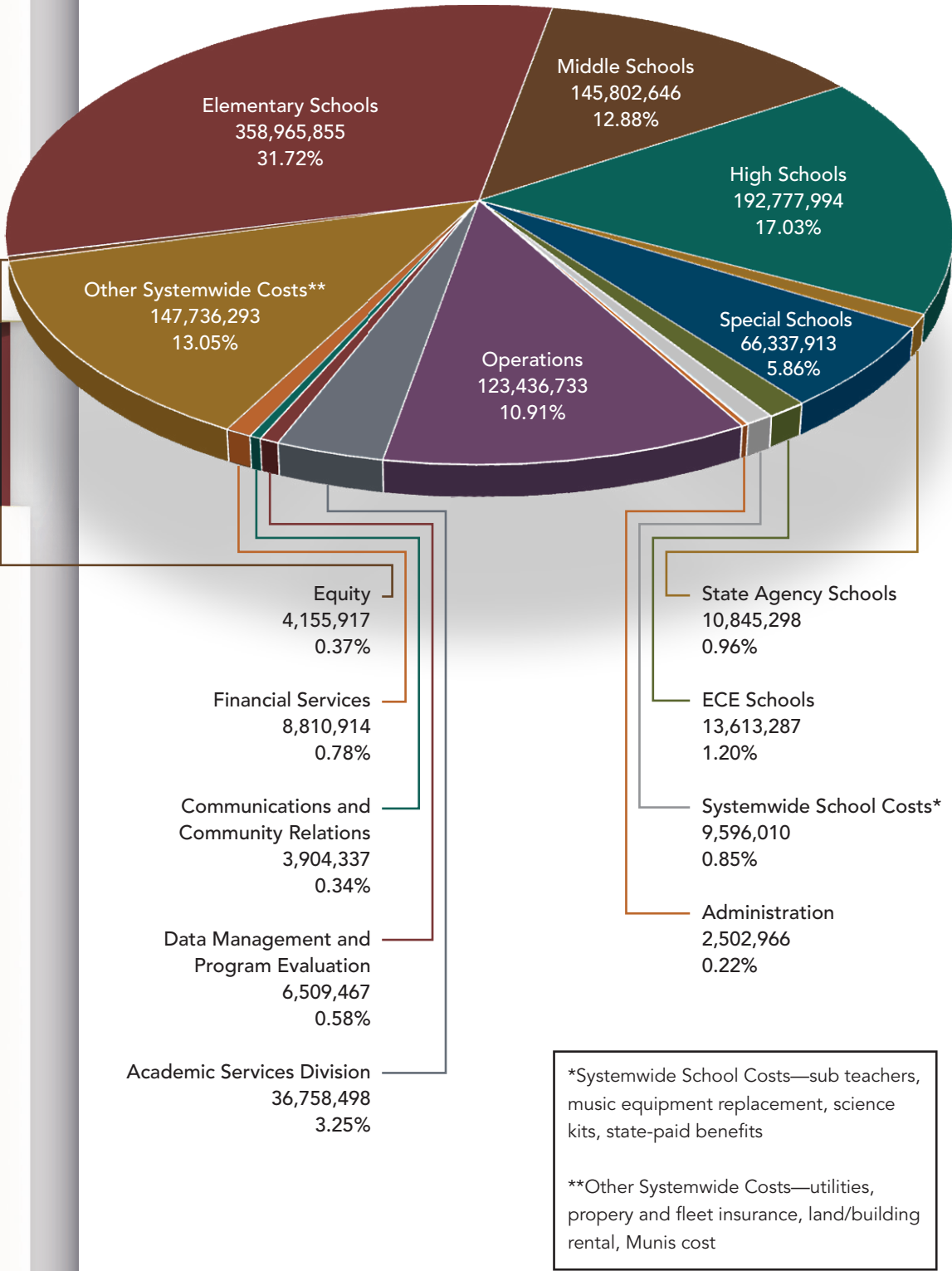
General Fund Revenue Sources



Fund Balance	121,000,000
Property Tax	405,941,230
Occupational Tax	140,812,000
Other Local	14,053,770
TOTAL LOCAL	681,807,000
SEEK Program	270,018,985
Other State	2,119,000
TOTAL STATE	272,137,985
STATE-PAID BENEFITS	174,872,653
TOTAL FEDERAL	2,936,490
TOTAL GENERAL FUND	1,131,754,128

Working Budget FY 2014-15

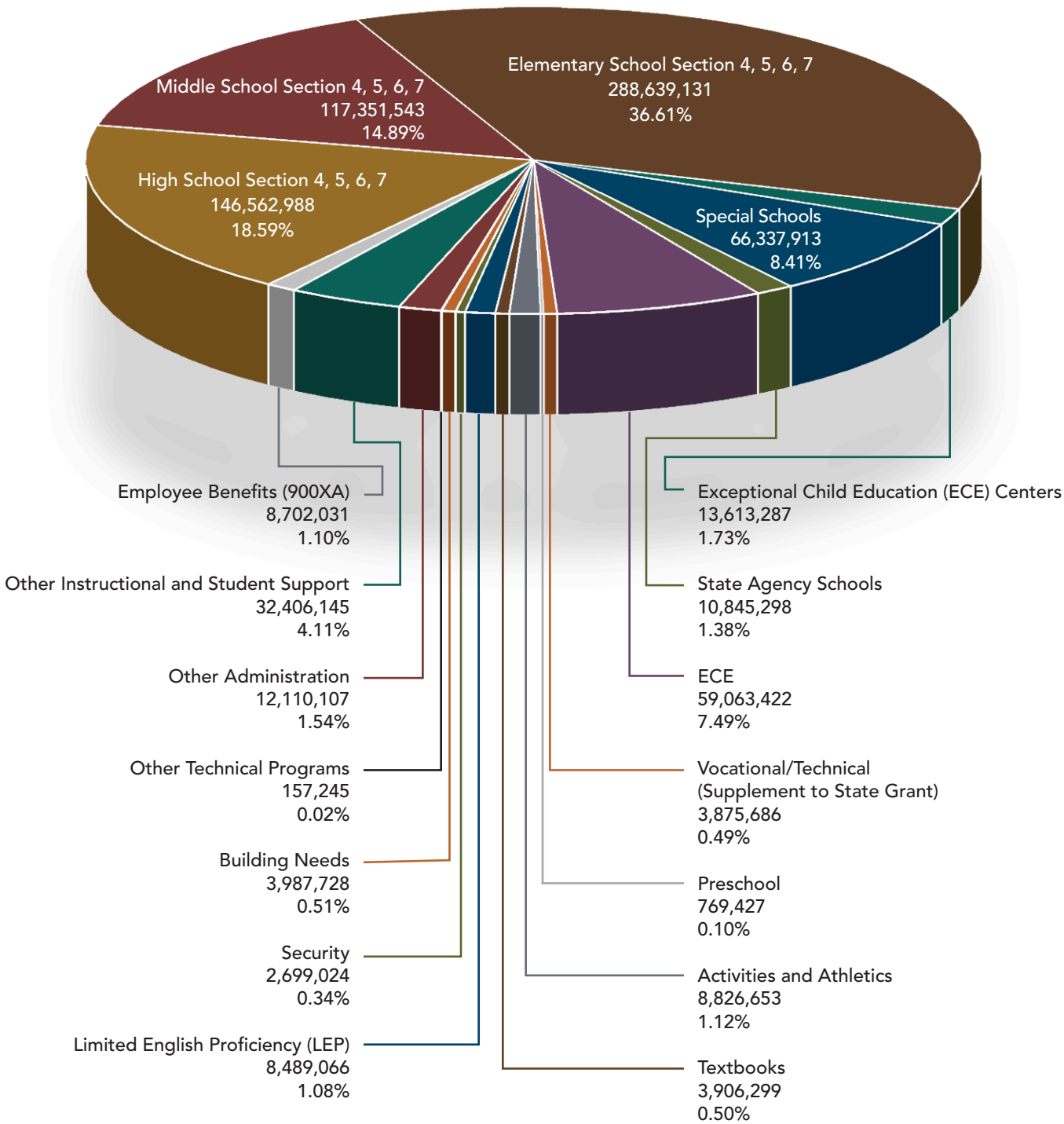
General Fund Working Budget by Division/Level



General Fund Working Expense Budget for Schools

Total FY 2015 General Fund Budget
Allocated Directly to Schools

\$788,342,991



General Fund Revenue



	2009-10A	% of Total	2010-11A	% of Total	2011-12A	% of Total	2012-13A	% of Total	2013-14A	% of Total	2014-15B	% of Total
LOCAL REVENUE												
1111 General and Personal Property	313,053,545	44%	327,496,680	43.8%	334,939,206	43.6%	348,844,922	43.3%	356,890,674	44.1%	365,809,741	43.8%
1115 Delinquent Property	9,125,546	1.3%	11,021,035	1.5%	7,121,432	1.0%	6,835,445	0.8%	5,756,726	0.7%	5,756,725	0.7%
1117 Motor Vehicle	20,953,222	3.0%	21,648,571	2.9%	23,206,884	3.0%	24,800,071	3.0%	25,303,237	3.1%	26,219,231	3.1%
1119 Franchise	7,035,578	1.0%	7,422,257	1.0%	222,542	0.0%	14,092,617	1.7%	7,790,520	1.0%	8,155,533	1.0%
Subtotal Property Taxes	350,167,891	49.3%	367,588,543	49.2%	365,490,064	47.6%	394,573,055	48.8%	395,741,157	48.9%	405,941,230	48.6%
1131 Occupational Taxes	110,682,462	15.5%	116,762,420	15.6%	120,452,400	15.7%	128,882,355	16.0%	132,569,312	16.4%	140,812,000	16.8%
Other Local	13,079,894	1.8%	14,131,930	1.9%	11,712,294	1.5%	14,918,394	1.8%	14,286,876	1.8%	14,053,770	1.7%
TOTAL LOCAL REVENUE	473,930,247	66.6%	498,482,893	66.7%	497,654,758	64.8%	538,373,804	66.8%	542,597,345	67.1%	560,807,000	67.1%
STATE REVENUE												
3111 SEEK Funds	233,317,572	32.7%	243,348,060	32.6%	264,745,559	34.5%	263,184,705	32.6%	261,949,817	32.4%	270,018,985	32.3%
3129 Other State	32,129	0.0%	26,840	0.0%	21,387	0.0%	20,344	0.0%	12,416	0.0%	20,000	0.0%
3130 Nat. Brd. Cert.	209,869	0.0%	206,149	0.0%	259,193	0.0%	284,963	0.0%	351,383	0.0%	351,000	0.0%
3800 Rev. in Lieu of Taxes	1,794,614	0.3%	1,794,470	0.2%	1,763,599	0.2%	1,748,204	0.2%	1,748,117	0.2%	1,748,000	0.2%
TOTAL STATE GF FUNDS	235,354,184	33.0%	245,375,519	32.8%	266,789,738	34.7%	265,238,216	32.9%	264,061,733	32.6%	272,137,985	32.6%
FEDERAL REVENUE												
4100 P. L. 874	9,656	0.0%	22,995	0.0%	9,853	0.0%	5,504	0.0%	8,305	0.0%	8,300	0.0%
5210 Fund Transfer	21		467,600		296,788							
5220 Indirect Cost	3,171,258	0.4%	3,741,795	0.5%	3,719,016	0.5%	2,880,262	0.4%	2,805,687	0.3%	2,928,190	0.3%
TOTAL FEDERAL FUNDS	3,180,935	0.4%	4,232,390	0.6%	4,025,657	0.5%	2,885,766	0.4%	2,813,992	0.3%	2,936,490	0.3%
TOTAL GENERAL FUND												
	712,465,366	100.0%	748,090,802	100.1%	768,470,153	100.0%	806,497,786	100.0%	809,473,070	100.0%	835,881,475	100.0%
Federal Stabilization (SFSF)	24,372,371		21,039,464									

Allocations to School Councils

The Board approves two items in January of the preceding year that dictate allocations to school-based councils: JCPS allocation standards and new-year enrollment projections. The allocation standards seek to meet the requirements of AdvancEd, our contractual obligations with the associations representing employees, and our statutory responsibilities. The primary consideration must always be an annual determination of the adequacy of the standards to meet the needs of JCPS students. These standards must constantly be reviewed in order to ensure adequacy and equity. The state regulation is 702 KAR 3:246; School Allocation Formula. Section 4 of the regulation is certified staff based on Board standards. Section 5 is classified staff standards. Section 6 is the minimum instructional allocation. Section 7 is anything provided above Sections 4, 5, and 6.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
ELEMENTARY								
Salaries	158,311,411	161,634,075	174,671,183	178,490,093	178,930,674	184,562,588	26,251,177	3.15%
Instructional Operational	9,093,091	9,132,400	11,221,984	11,463,882	11,653,392	13,232,751	4,139,660	8.13%
Additional Gap Funds	1,727,343	1,737,065	2,141,124	2,204,311	1,843,337	1,928,960	201,617	3.01%
TOTAL ELEMENTARY	169,131,845	172,503,540	188,034,291	192,158,286	192,427,403	199,724,299	30,592,454	3.42%
% to Total General Fund Budget	21.62%	22.04%	22.61%	22.86%	22.69%	22.62%		
MIDDLE								
Salaries	59,305,654	61,179,008	66,876,747	70,855,628	72,525,257	73,081,025	13,775,371	4.31%
Instructional Operational	3,197,141	3,333,244	4,504,980	3,479,125	3,816,553	4,715,176	1,518,035	9.98%
Additional Gap Funds	769,175	902,600	1,005,213	1,078,440	901,307	984,174	214,999	5.75%
TOTAL MIDDLE	63,271,970	65,414,852	72,386,940	75,413,193	77,243,117	78,780,375	15,508,405	4.53%
% to Total General Fund Budget*	8.09%	8.36%	8.70%	8.97%	9.11%	8.92%		
HIGH								
Salaries	82,612,977	83,973,261	92,542,938	96,069,191	98,001,811	98,371,554	15,758,577	3.61%
Instructional Operational	4,782,968	5,965,734	5,852,645	5,326,045	5,128,907	5,856,693	1,073,725	4.86%
Additional Gap Funds	769,175	902,600	1,005,213	1,078,440	901,307	984,174	214,999	5.75%
TOTAL HIGH	88,165,120	90,841,595	99,400,796	102,473,676	104,032,025	105,212,421	17,047,301	3.64%
% to Total General Fund Budget*	11.27%	11.61%	11.95%	12.19%	12.27%	11.92%		
TOTAL COUNCIL BUDGET	320,568,935	328,759,987	359,822,027	370,045,155	373,702,545	383,717,095	63,148,160	3.70%
% to Total General Fund Budget*	40.97%	42.01%	43.26%	44.02%	44.07%	43.47%		
Stabilization Budget	23,798,614	20,518,770						

*Percentages are compared to General Fund Budget excluding state-paid benefits and contingency.

EMPLOYEE BENEFITS								
Elementary	10,301,701	11,203,560	12,842,397	14,105,556	14,639,770	15,936,009	5,634,308	9.17%
Middle	3,107,949	3,416,818	3,968,215	4,509,455	4,845,171	5,485,406	2,377,457	12.07%
High	4,772,868	5,222,299	6,125,806	6,849,162	7,249,711	7,938,547	3,165,679	10.78%
TOTAL	18,182,518	19,842,677	22,936,418	25,464,173	26,734,652	29,359,962	11,177,444	10.11%

General Fund Allocations

School-Added, Elementary

The process for inserting added components not under council purview is reliant on the aforementioned budget process. Requests to create or expand school “add-on” programs can originate at any level but must have a cabinet-level advocate. At the elementary level, the addition of assistant principals is noteworthy. The Goal Clarity initiative is a gross cost, as some expenses are offset by exchanges between grant-funded positions and a General Fund Early Childhood Program and embedded PD that moved to Title I and Title II, respectively. We see growth in the ESL Program at all school levels, but it is most pronounced at the elementary level. We see Board-approved increases in the SRT coaches and administrator extended days. The textbook allocation reflects carryover funds only since the state grant has been restored after six years of absence. The Music Program at the elementary level is not a new program, but FY 2013-14 was the first year that the positions were cost-centered at the schools instead of being expensed in a school-centered districtwide code. So the following programs are the budgets provided to elementary schools beyond the allocations provided to councils.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Special Education Add-Ons	31,197,397	31,332,329	31,252,922	31,665,629	32,541,924	30,969,447	-227,950	-0.11%
Assistant Principals	0	0	0	6,589,263	7,563,202	7,687,909	7,687,909	8.21%
Goal Clarity Coach Initiative	0	0	0	2,475,695	4,342,557	6,685,455	6,685,455	64.68%
ESL Add-Ons	3,361,003	3,754,819	3,950,255	4,523,495	5,138,141	5,455,093	2,094,090	10.24%
Music (salaries)	0	0	0	0	1,408,688	1,390,167	1,390,167	
Start-Up and Gold Days (Reg. Program)	1,258,768	1,290,296	1,386,214	1,254,586	1,374,898	1,302,455	43,687	0.95%
Class Size and Redesign	733,954	1,203,603	1,602,244	1,641,401	1,610,966	1,896,445	1,162,491	23.08%
Student Response Team Coach	0	0	0	0	0	1,398,635	1,398,635	
Operational Add-Ons (3 codes)	748,040	727,607	1,225,641	1,227,220	1,285,390	1,406,204	658,164	16.00%
Administrator Extended Days	449,963	445,168	642,826	1,098,543	1,141,184	1,140,880	690,917	23.62%
Foreign Language	828,188	876,485	937,384	980,504	1,030,882	1,109,486	281,298	6.03%
Magnet	564,666	576,638	715,234	808,249	809,127	1,530,439	965,773	25.68%
Fee Waiver	696,755	733,523	735,725	744,999	772,425	787,125	90,370	2.48%
Security Monitors	742,489	758,505	795,357	816,655	808,001	834,950	92,461	2.39%
FRYSC Supplement	124,720	333,443	595,638	537,481	680,737	668,992	544,272	52.23%
Textbooks	56,081	700,699	1,097,276	988,823	1,078,776	614,727	558,646	232.45%
Embedded PD	0	0	0	648,063	720,589	0	0	
TLCs	576,595	631,796	676,527	693,944	629,177	0	-576,595	-18.02%
Montessori						440,773		
Extended Learning (ATTAIN)	0	0	0	0	898,903	71,756	71,756	
Mental Health Counselors	0	0	0	0	0	354,578	354,578	
Employee Benefits (900XA)	2,014,346	2,189,587	2,461,476	3,132,574	3,514,610	4,240,099	2,225,753	16.24%
School Tech Coordinator	210,485	210,485	210,485	210,485	210,485	210,485		
District Positive Action Center	0	0	0	0	0	217,215		
Activity Sponsor	55,400	56,800	57,452	58,347	59,201	59,541		
Other Programs, Start-Up Costs, Etc.	1,706,935	1,664,917	2,132,852	1,942,668	607,848	2,406,526	699,591	48.79%
SUBTOTAL ELEMENTARY	45,325,786	47,486,701	50,475,508	62,038,625	68,227,711	72,879,382	27,553,596	10.15%
State-Paid Benefits	53,933,571	55,587,247	56,862,810	63,393,625	66,511,142	69,891,472	15,957,901	
Totals From Pages 8 and 9	179,433,546	183,707,100	200,876,688	206,263,842	207,067,173	215,660,308	36,226,762	
GRAND TOTAL ELEMENTARY	278,692,903	286,781,048	308,215,006	331,696,092	341,806,026	358,431,162	79,738,259	
% to Total	35.6%	36.6%	37.1%	39.5%	40.3%	40.6%		

General Fund Budget excluding state-paid benefits and contingency

General Fund Allocations

School-Added, Middle

In regard to middle school add-ons, there was the one-time increase in administrative add-ons in FY 2011-12. This was the middle school administrative increase of 25.5 counselor positions and a few assistant principals to our district. This budget increase was granted after the FY 2011-12 standards had already been approved; the positions were provided as an add-on until the Board approved new staffing standards in preparation for FY 2012-13. Again, we see the favorable impact on school allocations with the incremental pickup of the Goal Clarity Coach initiative by General Fund. The ATTAİN (aka Extended Learning initiative) allocation for FY 2014-15 is the currently approved carryover, which supported the summer school program effective July 1. The Academic Division will spearhead an application process by which even more prior year surplus will go to support this after-school program into the school year. The data below clearly reflects the Board members’ support of the Transition Center and SRT coaches as approved. The Music Program at the middle-school level is not a new program, but FY 2013-14 was the first year that the positions were cost-centered at the schools instead of being expensed in a school-centered districtwide code. The textbook allocation reflects carryover only since the state grant has been restored after six years of absence. Additional teachers were added for the Transition Center.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Special Education Add-Ons	13,834,499	13,963,534	14,508,753	14,789,678	14,350,694	12,720,383	-1,114,116	-1.51%
Instruction Add-Ons	1,725,399	2,300,365	3,144,203	2,865,180	2,462,827	2,095,609	370,210	6.44%
Goal Clarity Initiative	0	0	0	646,656	950,343	1,826,119	1,826,119	69.56%
Transition Center	0	0	0	0	0	1,553,472	1,553,472	
ESL Add-Ons	970,765	1,016,864	973,141	1,026,677	1,095,106	1,205,707	234,942	4.54%
Extended Learning (ATTAİN)	0	0	0	0	705,419	69,509	69,509	
Music (budgeted in schools in 2013-14)	0	0	0	0	982,137	936,520	936,520 0	
Activity Sponsor						811,934		
Start-Up and Gold Days	640,311	655,284	722,023	625,572	726,543	771,666	131,355	4.30%
Security Monitors	673,672	652,405	712,228	730,306	698,435	706,457	32,785	1.07%
Administrator Extended Days						425,368		
Administrative Add-On	283,608	260,340	2,481,478	427,048	393,503	795,363	511,755	171.29%
Operational Add-Ons (3 codes)	303,795	316,307	436,112	482,207	521,399	531,785	227,990	12.54%
Student Response Team Coach	0	0	0	0	0	483,432	483,432	
Montessori (Westport)	0	0	102,710	222,330	348,097	396,353	396,353	
Magnet (Western and Highland)	0	269,893	229,829	192,191	225,384	331,499	331,499	
Textbooks	15,817	361,411	425,151	463,496	356,939	430,466	414,649	
Fee Waiver	342,197	362,101	365,580	381,492	392,396	373,014	30,817	1.81%
FRYSC Supplement	45,897	83,724	143,831	148,653	149,040	187,417	141,520	
Athletics	2,443	8,162	170,900	191,701	207,042	334,708	332,265	461.96%
Mental Health Counselors	0	0	0	0	0	173,623	173,623	
Employee Benefits (900XA)	868,310	971,650	1,219,256	1,360,643	1,374,342	1,665,084	796,774	14.23%
School Tech Coordinator	60,500	60,500	60,500	60,500	60,500	60,500		
Other Programs, Start-Up Costs, Etc.	1,012,275	1,064,873	735,791	1,326,355	202,355	867,086	-145,189	59.66%
SUBTOTAL MIDDLE	20,779,488	22,347,413	26,431,486	25,940,683	26,202,502	29,753,074	8,973,586	7.70%
State-Paid Benefits	21,684,165	22,640,721	23,791,771	25,916,648	27,011,320	28,573,104	6,888,939	5.69%
Totals From Pages 8 and 9	66,379,919	68,831,670	76,355,155	79,922,648	82,088,288	84,265,781	17,885,862	4.93%
GRAND TOTAL MIDDLE	108,843,572	113,819,804	126,578,412	131,779,979	135,302,110	142,591,959	33,748,387	5.59%
% to Total	13.9%	14.5%	15.2%	15.7%	16.0%	16.2%		

General Fund Allocations

School-Added, High

The addition of instructional teachers at the high-school level was to accommodate a trimester schedule, and then approval was given for the alternative scheduling types as well. Additional teachers were added for Transition Center. The Board increased commitments to Goal Clarity Coaches and approved Building Assessment Coordinators (BACs). The state grant does not cover the cost of high school textbooks, but with the saving achieved at the elementary and middle school levels as a result of the state textbooks being re-stored, all levels of instruction are now funded at pre-recession levels. The Music Program at the high-school level is not a new program, but FY 2013-14 was the first year that the positions were cost-centered at the schools instead of being expensed in a school-centered districtwide code. The ATTAIN (aka Extended Learning initiative) allocation for FY 2014-15 is the currently approved carryover that supports the summer school program effective July 1. The Academic Division will provide an application process by which even more prior year surplus will support this after-school program into the school year.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Special Education Add-Ons	15,400,454	15,533,252	15,690,576	15,873,389	16,401,838	16,909,753	1,509,299	1.89%
Add Teachers (Trimester and Transition Center)	175,236	2,115,340	2,245,248	2,607,403	2,493,918	4,525,779	4,350,543	241.31%
Voc Tech	3,705,343	3,473,162	3,550,627	3,704,544	3,483,671	3,853,089	147,746	0.99%
Career and Tech Flex (unti935)	436,277	550,317	422,341	565,761	533,558	1,005,406		
ESL Add-Ons	1,278,394	1,322,267	1,346,661	1,672,718	1,729,203	2,055,340	776,946	10.35%
Textbooks	1,671,784	1,539,396	1,573,743	1,020,435	874,492	3,906,299	2,234,515	58.31%
Goal Clarity Initiative	0	0	0	546,335	1,076,264	1,827,170	1,827,170	
Extended Learning	0	0	0	0	792,154	1,009,799	1,009,799	
Start-Up and Gold Days	1,119,819	1,117,535	1,226,237	1,119,472	1,289,363	1,244,811	124,992	2.51%
Maintenance Worker	1,073,810	1,108,771	1,141,565	1,147,754	1,170,699	1,251,384	177,574	3.13%
Security Monitors	852,507	904,871	859,064	892,957	919,504	1,157,617	305,110	6.78%
Board-Paid Office of Principal	94,784	148,872	201,018	161,934	101,711	750,740	655,956	134.71%
Includes BACs							0	
Activity Sponsor	656,664	697,054	651,332	677,076	668,586	811,934	155,270	4.75%
Operational Add-Ons (3 codes)	391,444	395,755	576,127	617,193	622,633	457,484	66,040	5.63%
Music	0	0	0	0	470,871	801,091	801,091	
Fee Waiver	424,584	454,181	459,268	478,764	503,748	580,680	156,096	6.57%
Student Response Team Coach	0	0	0	0	0	120,035	120,035	
FRYSC Supplement	0	85,988	138,547	140,150	131,230	151,445	151,445	
Magnet						102,451		
Athletics	3,479,681	3,714,074	4,201,352	4,214,124	4,286,193	3,957,504	477,823	2.84%
Career Planners	0	0	0	213,078	221,562	234,960		
Vending Supplement	336,880	336,880	336,880	336,880	336,880	336,880	0	0.00%
Home School Coordinator	0	0	0	0	380,740	409,453		
Mental Health Counselors	0	0	0	0	0	304,757		
College Access Res. Teacher	0	0	0	0	0	554,325		
School Tech Coordinator	73,250	73,250	73,250	73,250	73,250	73,250		
Other Programs, Start-Up Costs, Etc.	7,205	41,089	657,320	496,268	362,848	1,069,340*		
Employee Benefits (900XA)	1,570,342	1,725,773	1,979,671	2,227,013	2,473,465	2,796,849	1,226,507	12.25%
SUBTOTAL HIGH	34,510,197	35,871,509	37,739,746	39,454,772	42,363,379	53,782,407	19,272,211	9.60%
State-Paid Benefits	30,962,567	31,857,278	32,080,334	35,436,805	36,678,204	39,069,078	8,106,511	4.81%
Totals From Pages 8 and 9	92,937,988	96,063,894	105,526,602	109,322,838	111,281,736	113,150,968	20,212,980	4.06%
GRAND TOTAL HIGH	158,410,752	163,792,681	175,346,682	184,214,415	190,323,319	206,002,453	47,591,702	
% to Total	20.2%	20.9%	21.1%	21.9%	22.4%	23.3%		

*General Fund Budget excluding state-paid benefits and contingency

General Fund Allocations

Preschool

The preschool program continues to be a flagship of programs that JCPS believes makes a difference in students’ lives. The drop in General Fund support in FY 2012-13 pertains to the previously mentioned exchanges needed to implement the Goal Clarity Coach (GCC) initiative. The exchange was between grant-funded positions that could no longer stay in grants and a General Fund Early Childhood Program and embedded PD program that moved to Title I and Title II, respectively. The final leg of the GCC Program was the addition of 49.5 positions to the General Fund in FY 2014-15. The total Title I support for Early Childhood is now \$10.3 million. Since these Title I funds are used for Early Childhood and could have been used for kindergarten through twelfth-grade programs, the \$10.3 million in Title I investment demonstrates the belief that support for fragile students in the early years is a vital need for their academic and lifelong success. The increases we see in FY 2014-15 in General Fund are the recurrent addition of support from the General Fund approved by the Board in the Tentative Budget.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Salaries	330,042	961,263	2,333,081	1,467,619	1,116,093	2,741,799	2,411,757	83.72%
Employee Benefits	53,383	213,365	588,286	227,859	143,586	501,095	447,712	125.23%
State-Paid Benefits	17,156	20,804	3,898	26,453	5,510	29,164		
Other Flex Payroll	2,403	3,327	49,390	48,534	10,320	0	-2,403	
Operational	68,013	38,393	48,249	172,518	87,306	387,169	319,156	106.75%
TOTAL PRESCHOOL	470,997	1,237,152	3,022,904	1,942,983	1,362,815	3,659,227	3,188,230	81.99%

Special Education Schools— Exceptional Child Education

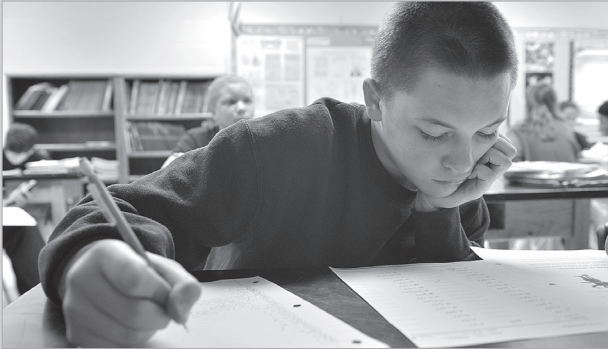
The staffing of special education schools typically does not see much change beyond assignment approved by the Exceptional Child Education (ECE) Division based on the Individual Education Plans of specific students. However, FY 2014-15 reflected increases approved to support the efforts of these very special schools. An assistant principal was added to three sites, two specialists were added, and there was an increase in the Goal Clarity Coach initiative. The special education schools are Ackerly, Binet School, Churchill Park School, Heuser Hearing and Language Institute, Mary Ryan Academy, and Waller-Williams Environmental School.

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Salaries	7,579,967	7,683,335	7,451,381	7,665,016	7,902,832	9,599,207	2,019,240	5.16%
Employee Benefits	643,586	689,142	785,745	815,780	862,265	1,018,693	375,107	9.75%
State-Paid Benefits	1,752,831	1,791,668	1,656,281	1,792,142	1,885,132	1,975,836	223,005	2.57%
Other Flex Payroll	156,738	167,737	181,866	126,233	132,260	145,667	-11,071	-0.05%
Operational	271,299	259,557	332,438	285,461	322,037	347,196	75,897	6.05%
TOTAL SPECIAL EDUCATION	10,404,421	10,591,439	10,407,711	10,684,632	11,104,526	13,086,599	2,682,178	4.90%

General Fund Allocations

Special Schools

Ahrens, Breckinridge Metro, the Brown School, Buechel Metro, Dawson Orman, the ESL Newcomer Center, the TAPP Program, Jefferson County High School, Kennedy Metro, Liberty High, the Challenger Learning Center (two positions), the Phoenix School of Discovery, and the Youth Performing Arts School are considered special schools. The decrease in flex operational funds in FY 2012-13 was due to an intentional effort to specifically define and distinguish the budget needs of the schools. So in collaboration with the principals, we created clearly identifiable budget components, which represent the schools’ reported and recurrent needs. This decrease in flex funds is offset by an increase in salary budget.



	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Salaries	33,100,636	33,754,133	35,156,742	36,561,506	37,397,913	38,608,111	5,507,475	3.13%
Employee Benefits	1,956,640	2,124,235	2,395,823	2,688,038	2,801,091	3,140,743	1,184,103	9.98%
State-Paid Benefits	7,976,567	8,296,444	8,625,036	9,256,709	9,632,077	10,205,522	2,228,955	
Other Flex Payroll	544,483	584,209	544,170	646,726	628,328	358,229	-186,254	-5.31%
Operational	1,594,529	1,692,939	1,809,283	1,762,550	1,950,118	2,593,632	999,103	10.82%
TOTAL SPECIAL	45,172,855	46,451,960	48,531,054	50,915,529	52,409,527	54,906,237	9,733,382	3.98%

State Agency Sites

State agency sites are the 13 locations where JCPS delivers instruction to students at various residential facilities.

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
Salaries	5,890,944	5,771,760	7,011,662	7,421,313	7,373,644	7,862,336	1,971,392	6.26%
Employee Benefits	317,289	349,637	454,960	523,159	591,887	672,269	354,980	16.41%
State-Paid Benefits	1,461,887	1,504,403	1,664,191	1,865,270	1,859,633	2,056,460		
Other Flex Payroll	59,897	75,583	67,510	93,418	138,724	84,660	24,763	12.68%
Operational	240,162	244,993	233,997	157,159	84,679	391,410	151,248	56.16%
TOTAL STATE AGENCY	7,970,179	7,946,376	9,432,320	10,060,319	10,048,567	11,067,135	3,096,956	7.02%

Central Office

There are four items that warrant pointing out regarding central office. First, all positions in central office are approved by the Board, and our position control system ensures the integrity of this standard. Second, all departments must submit an annual spending blueprint to demonstrate how they intend on using their discretionary funds, and each plan must be approved by the superintendent. Third, a department must submit a budget request through the established process in order to have resources added. Lastly, many of our central office staff are in direct contact with students: bus drivers, psychologists, occupational therapists, physical therapists, bus monitors, and more.

Administration

Includes Superintendent's Office, Internal Audit, and General Counsel

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	1,551,841	1,555,114	1,623,270	71,429	2.30%
Employee Benefits	117,489	123,561	145,067	27,578	11.29%
Other Payroll (900XS)	19,645	20,672	16,769	-2,876	-6.83%
Operational	646,349	774,865	717,860	71,511	6.26%
TOTAL	2,335,323	2,474,213	2,502,966	167,643	3.55%

Operations

Includes Facilities, Transportation, Technology, Human Resources, and Security and Investigations

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	67,159,722	66,876,007	65,316,068	-1,843,654	-1.38%
Employee Benefits	19,547,406	19,020,891	17,413,608*	-2,133,798	-5.57%
Other Payroll (900XS)	1,058,245	1,153,396	1,217,942	159,697	7.29%
Operational	23,344,715	33,303,598	39,489,116**	16,144,401	30.62%
TOTAL	111,110,088	120,353,892	123,436,734	12,326,646	5.44%

*Decrease in fringes due to CERS rate and lowered salaries

**Includes carryover of Voice and Data as well as Annual Facilities Improvement Fund

Academics

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	24,480,764	24,306,153	25,397,654	916,890	1.89%
Employee Benefits	2,154,276	2,094,796	2,403,252	248,976	5.98%
Other Payroll (900XS)	893,858	662,092	1,114,319	220,461	21.19%
Operational	3,058,241	3,971,217	6,409,558	3,351,317	45.63%
TOTAL	30,587,139	31,034,258	35,324,783	4,737,644	7.64%

The Early Childhood Department is included in Preschool totals on pages 16 and 17.

Data Management, Planning, and Program Evaluation Services

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	3,275,183	3,664,957	4,414,767	1,139,584	16.18%
Employee Benefits	313,300	448,580	488,079	174,779	25.99%
Other Payroll (900XS)	159,977	172,065	134,097	-25,880	-7.26%
Operational	994,517	1,212,827	1,472,524	478,007	21.68%
TOTAL	4,742,977	5,498,429	6,509,467	1,766,490	17.16%

Communications and Community Relations

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	3,478,940	2,482,114	2,392,194	-1,086,746	-16.14%
Employee Benefits	530,323	364,680	327,300	-203,023	-20.74%
Other Payroll (900XS)	268,720	239,929	239,533	-29,187	-5.44%
Operational	447,443	482,043	945,310	497,867	51.92%
TOTAL	4,725,426	3,568,766	3,904,337	-821,089	-7.54%

Diversity, Equity, and Poverty Programs

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	2,246,194	2,693,055	2,987,390	741,196	15.41%
Employee Benefits	230,390	350,968	397,238	166,848	32.76%
Other Payroll (900XS)	152,694	55,645	58,182	-94,512	-29.50%
Operational	501,813	392,228	713,106	211,293	29.99%
TOTAL	3,131,091	3,491,896	4,155,916	1,024,825	15.27%

Finance

	2012-13	2013-14	2014-15	Three-Year Change	% Avg. Change
Salaries	6,671,393	6,334,421	6,862,490	191,097	1.64%
Employee Benefits	1,573,926	1,521,485	1,604,904	30,978	1.08%
Other Payroll (900XS)	93,190	137,359	72,301	-20,889	0.02%
Operational	188,289	188,292	271,220	82,931	22.02%
TOTAL	8,526,797	8,181,557	8,810,915	284,118	1.82%



Overhead

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	Five-Year Change	% Avg. Change
SYSTEMWIDE SCHOOL COSTS								
Sub Teachers, Preferred Subs, National Board Certif., Cap Size	7,624,017	6,492,393	6,921,345	3,017,098	2,539,437	8,478,870	854,853	n/a
Science Kit Refurbishment (prev. GE)	0	0	0	138,835	590,500	424,449	424,449	
Foreign Language Centralized Costs	6,647	11,671	5,589	0	0	579	6,068	
Music Instruments and Repair	232,142	211,003	220,003	209,736	457,897	661,712	429,570	30.66%
Itinerant Teacher In-County Travel	27,333	24,470	28,867	29,234	23,740	30,400	3,067	3.61%
SUBTOTAL	7,890,139	6,739,537	7,175,804	3,394,904	3,611,573	9,596,010		
OTHER SYSTEMWIDE COSTS								
Water	1,467,230	1,539,438	1,480,734	1,478,661	1,479,785	1,764,455	297,225	4.06%
Sewage	1,884,967	2,102,119	2,251,114	2,331,723	2,433,891	2,518,698	633,731	6.01%
Sanitation Service	541,650	561,407	579,440	562,565	578,741	644,626	102,976	3.64%
Telephone	895,337	886,772	711,105	736,549	582,053	2,462,187	1,566,850	56.97%
Natural Gas	3,132,753	3,295,586	3,729,167	2,903,333	4,136,983	4,117,142	984,389	7.64%
Electricity	13,427,728	14,842,503	14,608,198	14,970,810	15,926,037	16,135,997	2,708,269	3.83%
Pupil Transportation Insurance	2,070,814	2,411,048	2,004,847	3,355,224	3,930,566	4,788,089	2,717,275	21.18%
Property Insurance	2,479,369	1,967,179	1,636,059	1,795,808	1,869,116	2,023,210	456,159	-3.08%
Fleet Insurance	753,826	656,193	859,415	1,420,810	1,642,806	2,366,324	1,612,498	28.60%
Other Insurance (2 codes)	174,453	296,445	303,652	382,429	368,178	597,061	422,608	31.35%
Postage	544,422	479,759	519,160	338,277	271,076	555,614	11,192	9.32%
Group Liability Insurance	1,132,126	1,284,979	1,112,940	773,167	880,322	1,399,975	267,849	8.49%
Unrealized Losses	0	0	0	1,089,391	0	0	0	
Internal Audit Training	31,785	17,500	17,520	17,520	17,520	17,520	14,265	-8.97%
Bank Fees	12,419	11,176	3,418	11,153	11,523	12,000	419	30.87%
Non-Bus Vehicles	319,868	155,260	520,072	74,738	14,908	399,034	79,166	518.90%
Contract Ground Service	77,763	74,909	22,670	-3,300	-975	0	77,763	-71.68%
Building Repair and Maintenance	9,713	7,175	7,175	12,050	10,875	12,925	3,212	10.18%
Cell Phones	-5,484	0	0	-3,449	0	0	5,484	
Non-Bus Gasoline	-33,249	-32,573	-31,592	-31,178	-32,242	0	33,249	-20.59%
Non-Bus Diesel	1,155	1,289	1,395	1,210	1,156	0	1,155	-19.58%
Land and Improvements	1,207,713	0	0	0	0	0	1,207,713	
Building Rent	94,411	90,000	92,500	115,349	98,500	101,000	6,589	2.15%
Fringe Costs	599,388	343,280	94,820	112,024	42,609	12,000	587,388	-46.15%
Legal Services	0	0	0	75,429	63,005	21,812	21,812	
Fidelity Insurance	23,334	-1,683	18,245	26,767	17,758	30,446	7,112	-241.43%
Interim Positions, Including 20 Drivers	745,128	834,550	751,335	1,152,568	882,388	1,547,215	802,087	21.47%
KETS Projected Matching	0	0	0	0	0	2,140,000	2,140,000	
Munis Costs (multiple codes)	862,400	611,809	384,298	384,854	484,855	836,794	25,606	6.49%
Insurance Replacement (reimbursed) (4 codes)	-135,434	-9,534	13,871	-513,440	10,894	101,781	237,215	n/a
Administrative Contingencies	0	15,503	0	0	0	145,000	145,000	
Dues and Fees	0	1,875	-43	0	0	0	0	
Misc. Expenses	0	0	0	7,773	0	0	0	
Travel Out of District	4,659	2,985	820	823	460	2,570	2,089	
On-Line Network	0	0	792,701	750,379	489,487	0	0	
Contingency for Salary	0	0	0	0	0	3,250,000	3,250,000	
Contingency for ATTAIN	0	0	0	0	0	2,364,402	2,364,402	
Contingency for ATTAIN Transp.	0	0	0	0	0	798,194	798,194	
2% and Other Contingencies	0	0	0	0	0	74,109,829	74,109,829	
State-Paid Benefits (I.L. 07 and 80 only)	21,328,034	23,237,177	22,004,370	17,506,096	23,907,967	22,364,827	1,036,793	
Athletic Trainer Match (fund transfer)	0	0	0	0	0	127,500	127,500	
SUBTOTAL	32,320,244	32,446,951	32,485,036	34,330,017	36,212,275	147,768,228	115,447,984	
TOTAL OVERHEAD	40,210,383	39,186,488	39,660,840	37,724,921	39,823,849	157,364,238		

Special Revenue Fund: Grants

Title I

This is the largest federal program to strengthen schools with a high concentration of poverty. There were funds previously designated for professional development and transportation for school choice. However, these funds were able to offset the impact of decreasing federal funding due the federal waiver for Kentucky for No Child Left Behind. In other words, we lost funding with the waiver. All grants with budgets of at least \$1 million must submit a spending blueprint to the superintendent.

	2009-10	2010-11	2011-12	2012-13	2013-14
Title I Strands	35,932,704	37,527,547	36,590,556	36,058,651	35,286,371

IDEA

The Individuals with Disabilities Education Act led to the federal grant for Exceptional Child Education. This is funding for the basic services needed to educate students with disabilities. The program already is reeling from a 15 percent reduction in services due to Coordinating Early Intervention Services (C.E.I.S.) and services in the grant not being sustained. C.E.I.S. refers to 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. The General Fund is already supplementing this grant in the amount of \$90M.

	2009-10	2010-11	2011-12	2012-13	2013-14
IDEA Basic	21,639,943	22,197,346	21,802,899	20,000,470	20,403,778

Head Start

This is the federal funding stream for the JCPS Early Childhood Program, which is supported by local and state funding as well. Title I also supports Early Childhood with \$10.3 million each year.

	2009-10	2010-11	2011-12	2012-13	2013-14
Head Start	15,226,627	14,685,751	14,345,759	14,751,700	13,984,778

Title II

This is a federal grant for high-quality professional-development interventions.

	2009-10	2010-11	2011-12	2012-13	2013-14
Title II	5,925,797	5,942,686	4,825,959	4,816,666	4,562,682

State Grants

The state grants have not yet been returned to prerecession funding levels. The state has lowered funding of the Family Resource and Youth Services Center (FRYSC) grant. For FY 2014-15, the General Fund will support 16 percent of the coordinators’ salaries and fringes, or \$1.1 million. This is an increase of \$616,658 from the FY 2010-11 rescue. The reinsertion of the textbook grant to elementary and middle schools after six years allowed us to take that savings and increase the high school textbook allocation from \$40 to \$75 per student. The continued decrease in funding of preschool has required JCPS to provide rescue funding, along with expansion funds to return services to FY 2011-12 levels. Additionally, the General Fund has supported the opening of the George Unseld Early Childhood Learning Center as well as a new center currently located at the Myers Middle School facility. While the Center for Safe Schools Grant has not yet returned to prerecession funding levels, the increase has allowed the Academic Support Department to increase support to schools’ Student Response Teams, Positive Behavior and Intervention Supports, and much more.

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15
FRYSCs	7,857,724	7,345,098	7,195,974	6,986,680	6,882,721	6,882,721 (proj.)
Gifted and Talented	159,074	156,847	156,847	151,698	151,698	151,698 (proj.)
ESS	2,244,559	1,977,100	1,884,595	1,859,923	1,865,337	2,657,970
Preschool	10,146,436	9,631,241	10,102,848	10,494,774	9,664,110	9,004,864
PD	751,376	376,703	375,172	375,172	375,444	833,357
Textbooks	0	0	0	0	0	2,416,524
Safe Schools	340,325	317,850	291,980	260,659	263,116	571,448
State Agency	2,423,452	2,529,380	2,657,907	2,478,762	2,478,740	2,478,740 (proj.)
Read to Achieve	1,680,000	790,092	1,358,000	1,358,000	1,358,000	1,358,000
Local Voc. Tech	2,979,070	2,760,817	2,840,762	2,491,512	3,006,247	3,006,247 (proj.)
KETS	2,108,238	2,121,548	1,713,114	1,374,624	1,385,658	2,175,000 (proj.)

