



Draft Budget 2015-2016

January 2015

INTRODUCTION:

The Draft Budget is the first of three budgets presented to the Board. The Draft Budget is the base foundation for which the FY 2015-16 budget begins to be developed. The Tentative Budget of FY 2015-16 will be presented in May 2015, and this will be the budget where proposals are submitted to the Board for consideration. 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 within MUNIS at this point in the year, and grants are projected amounts only. However, grant trends can be analyzed, and particular grant issues can be discussed at this time. There are some important aspects in this Draft Budget:

- STEPS and COLA are included in this budget as mandated by the state and negotiated with our bargaining groups.
- This budget assumes an optimal increase in property tax rate revenue, but ultimately the Board will still decide on this issue prior to the Working Budget presented in September 2015.
- There is \$4 million set aside for Section 7 funding to schools, and a proposal is scheduled to be presented to the Board in April for their consideration. This change will be further discussed in the “Expenses” section of this document.

The state-level decisions are not always available when the Draft Budget is prepared. FY 2015-16 is the second year of the biennium, therefore projections are based on the state appropriation for that funding stream. Within this budget, we are projecting a small fund balance usage, \$11.3 million. 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, not including fund balance or on-behalf payments from the state. This category of revenue has certainly rebounded since the recession, but receipts for FY 2014-15 only reflect a 2.99% increase through November. The annual growth rate has averaged 4.6% over the last four years which is the post-recession period, but business income receipts for this category are starting to weaken. If receipts in Occupational Taxes pick up over the course of FY 2014-15, then this may result in a more optimistic forecast for the Tentative Budget of FY 2015-16. For now, a conservative 4% growth in these receipts are projected.

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.” In FY 2012-13 and FY 2013-14, JCPS actually sustained losses in state SEEK of \$4.4 million total, and will experience a mid-year reduction in FY 2014-15 of \$650,000. For the biennium of FY 2014-15 and FY 2015-16, the Kentucky Department of Education had requested that legislators return District funding to levels that existed in SEEK in FY 2007-08. However, the Kentucky Department of Education (KDE) has projected a SEEK funding shortfall that could potentially impact

our new-year funding from the state. This state shortfall was due to an under-appropriation of SEEK funding caused by KDE's incorrect estimates on statewide property assessments, average daily attendance, and exceptional child counts in low and moderate categories. Our FY 2015-16 forecast assumes full funding of SEEK next year, and this is a reasonable expectation due to the state's expressed intention to fully fund the SEEK formula. The increase in SEEK embedded in the state's biennial budget was inadequate to cover the full cost of COLA and STEPS mandated by the state, an underfunding of \$23.5 million.

PROPERTY TAXES: We have assumed property tax revenues to be increased by the optimal level which is about a 4% revenue increase. The approved levels of property tax in any given year impact the revenues for property tax in every subsequent year. In other words, a decision to increase taxes by half the allowable rate, decreases revenue by about \$8 million in that year, as well as decreasing future revenues by \$8 million each year thereafter. Using the same scenario, the decision to increase taxes by half the allowable rate will decrease revenue by \$40 million cumulatively over five years. For FY 2015-16, we are forecasting an increase of \$15.8 million in property tax revenue the District will receive. Again, this calculation will only be more precise by the Working Budget after tax assessments have been received.

INDIRECT COST: This is a cost to a federal program, but a revenue source for General Fund. These are program costs of a general nature which are not readily identifiable with the activities of the grant but are incurred for the joint benefit of those activities and other activities or programs of the organization. The indirect cost rate is a device for determining what portion of allowable general administrative expenses each federal grant should bear. While this revenue category is still less than 1% of the total General Fund revenue, it will increase by \$3 million in the new-year due to applying an Indirect Cost to Nutrition Services.

EXPENSES:

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

- Staffing and adequate allocations for 151 school sites (\$767 million, including school-level preschool) and 13 state agency sites (\$11.1 million) according to the standardized staffing levels of JCPS.
- Full-day Kindergarten. State funding only provides for half-day Kindergarten classes.
- Textbook funding for the high school level (\$2.1 million), and the state has now reinstated textbook funding for elementary and middle schools after five years of no funding.
- Supporting additional teachers for trimester and other scheduling strategies at the high school level (\$2.9 million).
- Sixteen additional teachers for the elementary magnet school program (\$1,556,200), and four other magnets have been eliminated for a reduction of \$248,000.
- A portion of the KTRS expense was transferred to Districts in FY 2010-11 when the rate was 0.25%, and the rate was exponentially increased to its highest level in FY 2015-16 which was 3%. For the new-year, the cost of KTRS expenses passed to JCPS will exceed \$15.4 million in the new-year, a \$4.3 million increase over the previous year, and a cost that did not exist prior to FY 2010-11, except in federally-funded programs.

- There was a negligible 3.5% decrease in the CERS rate (17.67% reduced to 17.06%), but there was still a \$2 million increase due to increased salary levels.

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 as follows:
 - 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 orderly 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 sustainment 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 sustainment of all central office positions as approved by the Board.
- In accordance with the approved Comprehensive District Improvement Plan, no central office organizational chart will be approved that requires an increase cost to the District.

The following is a summary of the projected FY 2015-16 expense budgets of all funds of Jefferson County Public Schools:

GENERAL FUND - Expense budget will be \$1.14 billion, 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, but will increase by \$3 million due to applying an Indirect Cost to Nutrition Services. Approximately 89.4% of General Fund is personnel-related, and 10.6% is operational. School-level allocations are 68.5% and this will increase by the Working Budget. This General Fund budget 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 (function series 2300 & 2500).

GRANTS and AWARDS – Budget projected at \$127 million. This fund is comprised of over 380 grants and awards from various fund sources including state, federal, and local. This fund is a multi-year fund where projects budgeted will often extend beyond a single fiscal year, and grant periods do not always coincide with the fiscal year. Grant usage trends will be explored in a subsequent section of this preface.

CAPITAL OUTLAY – This is funded by \$100 per Average Daily Attendance (ADA) by SEEK formula for bond payment and capital improvement. The Budget will be about \$8.7 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

BUILDING FUND – Funded by the nickel tax within the property tax rate and can only be used for bond payment and capital improvement. The budget will be about \$32.8 million. Only a major facility project that is 20% of the value of a property and has a 30-year life can be supported with these resources.

CONSTRUCTION FUND – This multi-year fund houses the bond proceeds as revenue and expenses are bondable projects. The budget will be \$25 million. The unmet facility needs of JCPS exceeds \$882 million, and will exceed \$1 billion if discretionary projects were to be included.

FOOD SERVICE FUND – Local and federal funding for Nutrition Services, including staff and Nutrition Center. This fund includes revenue from paid school meals and federal funding on free / reduced meals. Budget is about \$59 million, including fund balance.

DAYCARE OPERATIONS – These are enterprise funds for daycare operations and are part of the Teenage Parent Program (TAPP) budget. The budget is about \$700,000.

ADULT EDUCATION FUNDS – This is the enterprise component only of Adult Education and family literacy, and does not represent the entire budget of Adult Education program. The budget is about \$500,000.

TUITION PROGRAMS – This reflects the tuition-paid component of the Early Childhood program. The budget is about \$726,000.

ENTERPRISE FUND - This is the Challenger Learning Center. The budget is \$89,000, but there are two positions funded by General Fund.

TOTAL DRAFT BUDGET: \$1,390,679,796.27

FEDERAL GRANT PROGRAM INFORMATION

IDEA BASIC –

This is the federal grant for the support of the Special Needs Students. While the grant is very important to the services provided for the Special Needs students, General Fund supports this subset to a greater extent (\$105 million). The greatest challenge to funding in recent years is the newly required C.E.I.S. component. C.E.I.S. is Coordinating Early Intervention Services. These are special services that must be provided in order to support students before they are categorized as ECE. If subset of students over-represented in ECE (e.g. African-American), then early intervention funds must be set aside out of IDEA for 15% of grant amount. For JCPS, this means literally millions in grant funds that must be redirected to meet this requirement. These are funds that were previously used in support of special education students. The funding crunch has been keenly felt within the program, but the program administrators have taken measures to deal with this. However, it is very feasible that the Board could be asked to use General Fund to provide additional support in the next few years just to sustain existing services.

	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
SCHOOLS	9,304,427.33	10,589,852.13	9,012,651.82	8,278,238.36	8,590,626.17
CENTRAL OFFICE	8,201,412.01	6,731,165.36	8,558,324.05	8,038,969.11	9,807,642.70
CEIS	3,218,057.65	3,285,950.18	3,308,868.67	1,551,999.80	3,436,140.00
PRIVATE SCHOOLS	717,351.73	456,260.72	447,925.41	449,812.60	451,428.00
INDIRECT COST	<u>756,097.28</u>	<u>739,616.72</u>	<u>677,669.05</u>	<u>633,794.18</u>	<u>590,677.11</u>
TOTAL	22,197,346.00	21,802,845.11	22,005,439.00	18,952,814.05	22,876,513.98

TITLE I –

The FY 2014-15 allocation will have carryover into subsequent years because this is a 27-month grant. Prior year expense numbers on this graph may represent expenses beyond 12 month period that the grant was received. The purpose of this particular graph is to show how each year's allocation is spent, and not the expenses for a particular year. Title I, Part A of the Elementary and Secondary Education Act (ESEA), provides financial assistance to local educational agencies (LEAs) and schools with high numbers or high percentages of children from low-income families to help ensure that all children meet challenging state academic standards. So, FY 2013-14 award is still being spent, and total represents expenses posted to date. Again, the analysis is to reflect what categories funds are being spent and do not reflect expenses made within a specific fiscal year. The increase in investment in preschool was a trade-off in order to move positions out of central office and out of Title I. Specifically, General Fund picked up the positions that were subsequently changed to Goal Clarity Coaches, while Title I picked up a greater portion of the existing preschool program. The decrease in professional development from the FY 2011-12 grant to the FY 2012-13 grant was a result of the waiver on NCLB. Prior to the waiver, 10% of the District portion had to be set aside for professional development, and 10% of the school allocations had to be set aside for their professional development.

	FY 2010-11 Allocation (3101)	FY 2011-12 Allocation (3102)	FY 2012-13 Allocation (3103)	FY 2013-14 Allocation (3103)	FY 14-15 Allocation (subject to change)
School Allocations	13,618,788.87	14,577,523.25	15,963,995.04	16,043,316.35	16,182,397.00
Administration	283,722.14	244,220.86	345,760.64	284,741.97	467,737.00
Parent Involvement	324,632.36	452,342.28	420,220.98	291,465.86	496,733.00
Preschool	6,305,547.96	6,408,258.26	9,500,000.00	10,299,147.50	10,300,000.00
PD	10,813,648.85	9,072,990.42	5,949,200.18	3,600,043.43	3,898,045.00
Homeless	111,277.50	216,137.42	232,228.56	184,156.53	242,000.00
Option to Transfer	135,033.76	452,244.15	486,674.13	7,993.35	47,872.00
Supplemental Ed Serv.	970,561.88	2,859,200.06	0.00	0.00	0.00
Extended Learning	0.00	0.00	1,693,926.69	259,650.77	6,176,871.00
Private Non-Public	254,520.36	189,524.75	244,325.69	289,624.96	296,402.00
Deferred	3,479,640.31	903,371.61			
Indirect Cost	1,230,173.01	1,214,742.94	1,222,319.09	1,069,596.65	1,395,894.00
TOTAL	37,527,547.00	36,590,556.00	36,058,651.00	32,329,737.37	39,503,951.00

SIG GRANTS – (Title I School Improvement Grants) -

These funds are to be focused on the state's persistently lowest achieving Title I schools and to provide adequate resources in order to substantially raise the achievement of their students, which will enable the schools to make adequate yearly progress and exit improvement status. The grants listed below are directly approved and administered by KDE. Plans and budgets are established by approved applications to KDE, and any budget revisions must also be approved by the state. There were twenty-seven schools in cohort 1, seven of these were also in Cohort 2, and there were five schools in Cohort 3.

	COHORT 1 YEAR 1			COHORT 1 YEAR 2				COHORT 1 YEAR 3		
SIG Strands	#5600A Reports not Available	#5600A 2010-2012	#5600A 2012-2013	#5600B 2011-2012	#5600B 2012-2013	#5600B 2013-2014	#5600B 2014-2015	#5600C 2012-2013	#5600C 2013-2014	#5600C 2014-2015
Schools		6,961,122.91	0.00	4,018,753.54	567,508.98	328,054.34	37,094.09	4,158,725.74	1,028,914.51	256,798.26
District		748,263.09	0.00	623,455.08	114,719.48	73,966.70	45,777.79	289,769.28	284,380.13	213,146.08
Grant	7,709,386.00			5,809,330.00				6,231,734.00		

	COHORT 2 YEAR 1			COHORT 2 YEAR 2			COHORT 2 YEAR 3		
SIG Strands	#4601 2011-2013	#4601 2013-2014	#4601	#4602 2012-2013	#4602 2013-2014	#4602	#4603 2013-2014	#4603 2014-2015	#4603
Schools	4,484,264.31	770,035.69		3,627,918.58	1,013,193.42		3,771,803.65	702,400.35	
District = None	0.00	0.00		0.00	0.00		0.00	0.00	
Grant	5,254,300.00			4,641,112.00			4,474,204.00		

	COHORT 3 YEAR 1			COHORT 3 YEAR 2			COHORT 3 YEAR 3	
SIG Strands	#3203 2012-2013	#3203 2013-2014	#3203	#3204 2013-2014	#3204 2014-2015	#3204	#4604 spent as of 12-2-14	#4604
Schools	213,711.96	61,288.04		187,629.83	62,370.17		187,013.86	856,446.00
District = None	0.00	0.00		0.00	0.00		0.00	
Grant	275,000.00			250,000.00			856,446.00	

TITLE II –

Being a 27-month grant, the FY 2014-15 allocation will have carryover into subsequent years. Prior year expense numbers on this graph may represent expenses beyond 12 month period that the grant was received. The purpose of this particular graph is to show how each year's allocation is spent, and not the expenses for a particular year. These funds are explicitly intended to be one of the principal resources for states to meet Title II objectives of increasing the percentage of highly qualified teachers teaching core subjects in their districts and schools. Professional development and learning activities will focus on improving teaching in order to raise student achievement in the core academic subjects.

	FY 2010-11 Allocation (4011)	FY 2011-12 Allocation (4012)	FY 2012-13 Allocation (4013)	FY 2013-14 Allocation (4014)	FY 2014-15 Allocation (4015) (could change)
Gheens Academy	3,753,882.99	3,136,873.00	2,704,693.37	1,615,853.66	2,267,292.00
School Support from Gheens			436,488.79	487,731.22	817,005.00
HUMAN RESOURCES COMPONENTS					
Recruitment and Development	237,026.47	198,109.75	216,890.93	185,876.21	201,862.76
Departmental Salaries (segment A)	246,296.32	226,364.51	220,953.51	278,466.29	458,389.94
Teacher Recruitment (segment B)	689,804.74	640,731.11	420,158.94	283,990.40	258,289.95
Certifications/Highly Qualified (seg. C)	32,384.35	39,146.47	34,017.04	10,733.85	3,000.00
New Teacher Initiatives (seg. D)	652,967.45	400,076.06	448,623.57	207,733.81	247,735.00
New Employee Orientation (seg. E)	15,029.00	19,973.50	19,681.89	4,488.23	
Minority Teacher Programs (seg. F; EQUITY DEPT.)	114,668.02	105,875.96	139,769.86	87,728.37	75,456.99
Future Educators (seg G- CAREER/TECH ED. DEPT.)	0.00	0.00	23,547.01	23,508.72	21,371.00
Balance of carryover as of Dec. 2nd, 2014	0.00	0.00	0.00	1,268,055.26	0.00
Total Indirect Cost	200,626.66	58,808.64	151,841.09	108,515.98	206,355.36
TOTAL	5,942,686.00	4,825,959.00	4,816,666.00	4,562,682.00	4,556,758.00
GRANT	5,942,686.00	4,825,959.00	4,816,666.00	4,562,682.00	4,556,758.00

HEAD START and EARLY HEAD START (Basic and Training grants) –

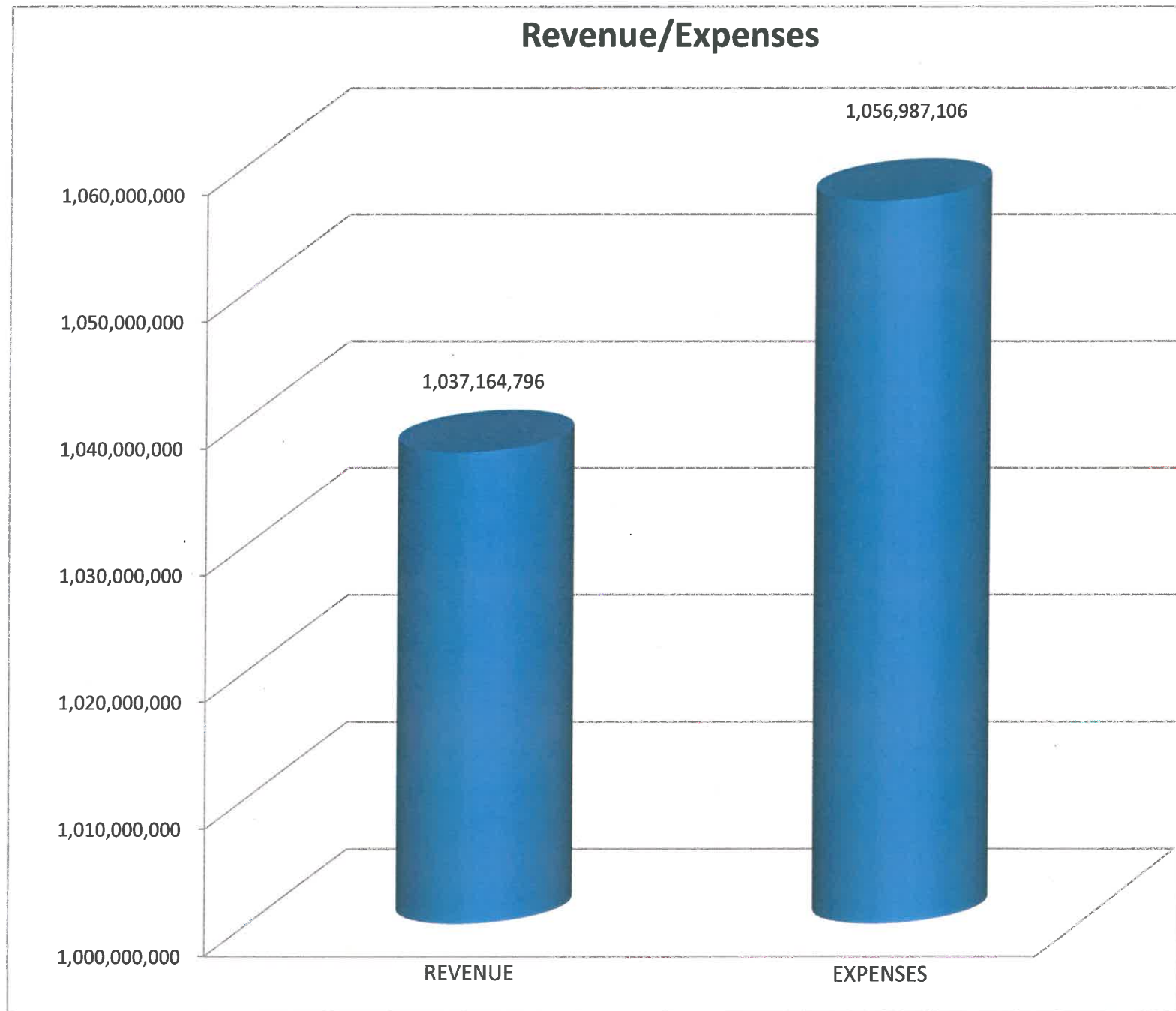
Total grant funding was reduced by over \$972,000 in 2013-14, but the funding was restored in FY 2014-15.

	Actuals FSY 2010-2011	Actuals FSY 2011-2012	Actuals FSY 2012-2013	Actuals FSY 2013-2014	Budget FSY 2014-2015
Student Classroom Support					
Resource Teachers	486,224.16	573,710.25	574,169.81	455,870.11	313,319.01
Certified Teachers	469,557.12	570,514.33	689,292.61	813,018.70	838,499.92
Classified Instructors	2,768,769.63	2,647,287.25	2,867,764.30	2,492,136.95	2,875,814.69
Instructional Assistants	1,629,032.31	1,641,305.16	1,751,179.92	1,614,718.33	1,796,562.41
Transportation Aids	1,094,999.93	1,117,890.66	1,064,337.32	1,040,814.40	1,168,110.93
Extra Service	147,182.61	131,181.60	132,735.85	147,136.56	125,592.00
Substitute Pay	54,604.50	102,549.09	123,392.17	153,306.46	73,114.77
KTRS Retirement	189,768.28	144,344.57	184,997.74	234,641.86	288,717.61
CERS Retirement	933,216.85	1,025,329.70	1,054,781.33	890,464.49	920,017.04
FICA and Medicare	400,551.56	386,195.51	408,219.85	361,342.48	438,769.38
Federal Healthcare and FSA	1,752,302.59	1,776,944.66	1,739,474.92	1,637,558.16	1,809,575.83
Other Fringe Benefits	142,873.29	196,416.68	176,090.71	164,119.11	192,242.45
Student Transportation	907,358.07	663,672.50	137,744.39	484,780.81	263,799.34
Adult Meals and Student Snacks	237,212.69	261,642.77	253,783.93	162,345.80	131,263.50
In-county Travel	43,708.14	50,370.15	52,164.30	48,981.57	32,920.00
General Supplies and Equipment	326,569.98	207,334.12	191,401.18	181,112.28	268,258.00
Family Service Workers	1,059,507.31	1,218,469.12	1,251,288.57	1,318,424.29	1,289,882.41
Parent Involvement Activities	13,217.73	7,461.43	2,909.85	-	-
Sub Total	12,656,656.75	12,722,619.55	12,655,728.75	12,200,772.36	12,826,459.29
Professional Development and Training	153,666.47	112,187.94	92,917.04	83,945.70	81,826.50
Other Expenses, Staff and Admin Support	1,170,401.17	1,027,660.58	1,295,449.19	1,032,734.58	1,307,224.21
Indirect Cost	498,106.32	498,524.69	455,620.15	474,446.47	533,114.00
Sub Total	1,822,173.96	1,638,373.21	1,843,986.38	1,591,126.75	1,922,164.71
Total Basic Grants	14,478,830.71	14,360,992.76	14,499,715.13	13,791,899.11	14,748,624.00
Training and Technical Assistance Grants	229,062.59	185,246.80	193,013.76	176,689.39	192,260.00
Total HS and EHS Grants	14,707,893.30	14,546,239.56	14,692,728.89	13,968,588.50	14,940,884.00
Non Federal Share In-Kind	3,230,672.01	3,589,143.50	3,691,503.40	4,720,155.58	3,735,221.00
Grand Totals	17,938,565.31	18,135,383.06	18,384,232.29	18,688,744.08	18,676,105.00

STATE GRANTS

The Flexible Focus Fund (FFF) was created by the legislature beginning with the 2003-2004 state budget. Basically, the allocations for five grant programs (Professional Development or PD, Extended School Services or ESS, Preschool, Textbooks, and Safe School) have been modified to permit state and local school districts additional flexibility in the distribution of program funds while still addressing the governing statutes and serving the need and intended student population. While districts are certainly pleased that textbook funding has been returned after five years of no funding, the FFF has not returned to its pre-recession levels. The FFF of FY 2007-08 was \$6.1 million more than the FY 2014-15 level. Total state grants other than KETs are still \$7.9 million less than FY 2007-08 funding levels. The hardest hit specific grants are KERA Preschool (\$1.2 million less funding), PD (\$1.1 million less funding), ESS (\$2.9 million less funding), FRYSCs (\$917,000 less funding), and Read to Achieve (\$472,000 less). The grant that has experienced increased funding is the KETs grant which had \$1.1 million funding in 2007-08 and has now more than doubled for FY 2014-15 with an allocation in excess of \$2.2 million. Additionally, state technology authorities have provided an optimistic outlook for possible greater allocations for this grant well into the future. At the time of this report, there was a concern that Locally Operated Voc Tech grant might experience even greater decreases as early as mid-year FY 2014-15 and beyond, but specific information from the state is still pending.

	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	6,998,315
Gifted and Talented	159,074	156,847	156,847	151,698	151,698	151,698
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	2,386,804
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	2,908,268
KETs	2,108,238	2,121,548	1,713,114	1,374,624	1,385,658	2,263,740

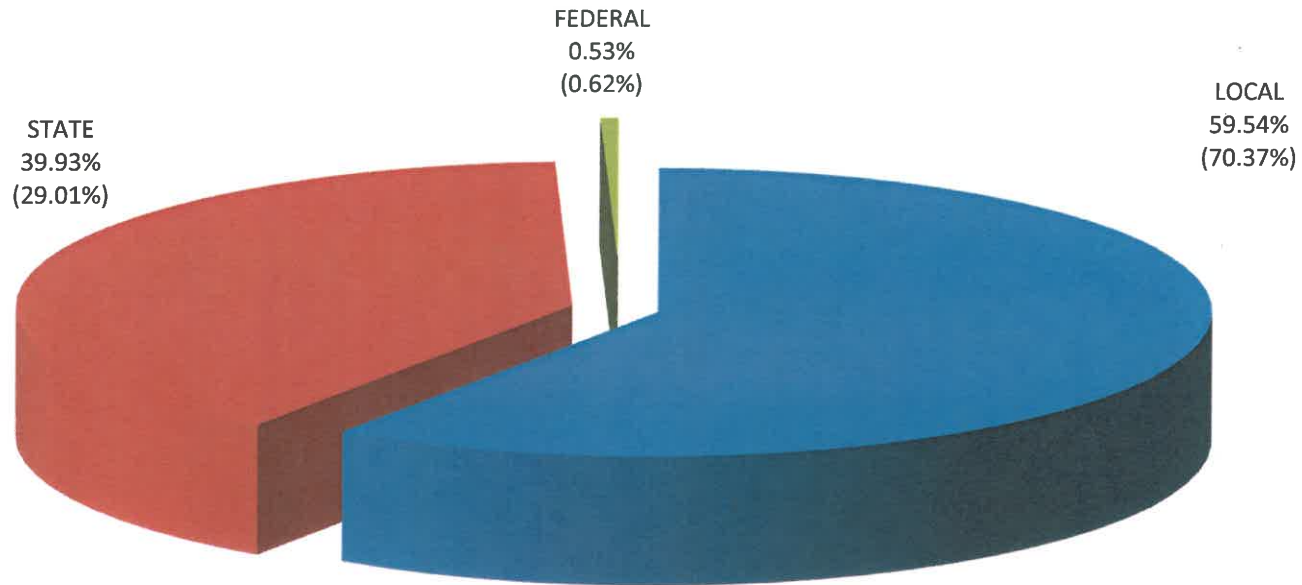


DRAFT BUDGET
2015-16 General Fund

REVENUE	
Personal Property Tax	375,242,130
Delinquent Tax	5,756,725
Motor Vehicle	27,268,000
Franchise Tax	8,481,754
Occupational Tax	146,444,000
Other Local Revenue	14,304,150
State SEEK	276,713,668
Other State Revenue	2,111,416
Federal Impact Aid	8,300
Federal Indirect Costs	5,962,000
Total w/o State On-behalf	862,292,143
State On-behalf benefits	174,872,653
Total Revenue Budget	1,037,164,796

EXPENSE		
Certified Salaries	489,966,955.72	55.54%
Classified Salaries (including subs)	192,472,363.13	21.82%
Sub Teachers	8,429,545.04	0.96%
Classified Coach Stipends etc.	471,406.00	0.05%
Board Per Diem	15,000.00	0.00%
Group Life (0211)	2,037,974.80	0.23%
Group Liability (0213)	1,693,010.26	0.19%
Disability (0215)	2,428,291.72	0.28%
FICA (0221)	10,258,978.09	1.16%
Medicare (0222)	9,300,766.80	1.05%
KTRS (0231- <u>New Expense</u> in FY'11)	15,491,112.76	1.76%
CERS (0232)	28,941,560.31	3.28%
KSBA Unemployment (0253)	763,180.39	0.09%
Workers Comp (0260)	7,011,029.90	0.79%
Other Benefits	688,672.93	0.08%
Professional Services	2,397,036.00	0.27%
Water, Sewage, Sanitation, Maintenance, Repairs	5,081,500.00	0.58%
Annual Facilities Improvement Fund	4,000,000.00	0.45%
Travel, postage, insurance, telephone	12,588,532.00	1.43%
Supplies, repair parts, and materials	1,760,959.00	0.20%
Natural Gas and Electric	20,850,000.00	2.36%
Gasoline and Diesel	9,072,671.00	1.03%
Instructional Supplies, textbooks etc.	5,258,951.24	0.60%
Equipment	2,761,292.00	0.31%
Vehicles	4,200,000.00	0.48%
Fees and Misc Expenses	4,384,727.00	0.50%
Opening of School reserve	3,700,000.00	0.42%
Central Office Flex	18,433,188.00	2.09%
School Flex	17,655,748.51	2.00%
	882,114,452.60	
State On-behalf benefits	174,872,653.27	
	1,056,987,105.87	

**Jefferson County Public Schools
GENERAL FUND REVENUE IDENTIFIED BY SOURCE
Draft Budget 2015-2016**

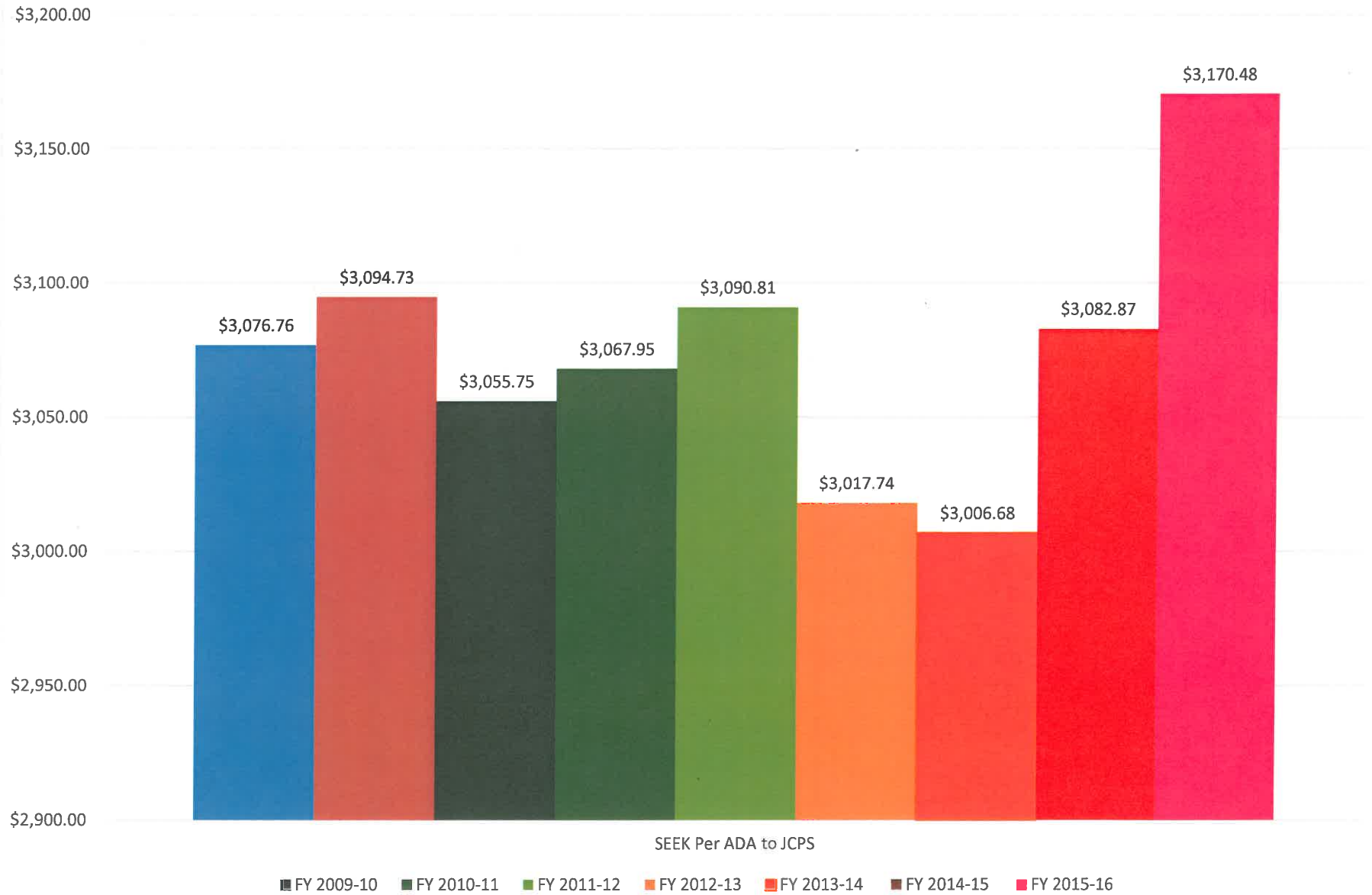


GENERAL FUND REVENUE (includes State on-behalf benefit payments)
\$1,136,164,796

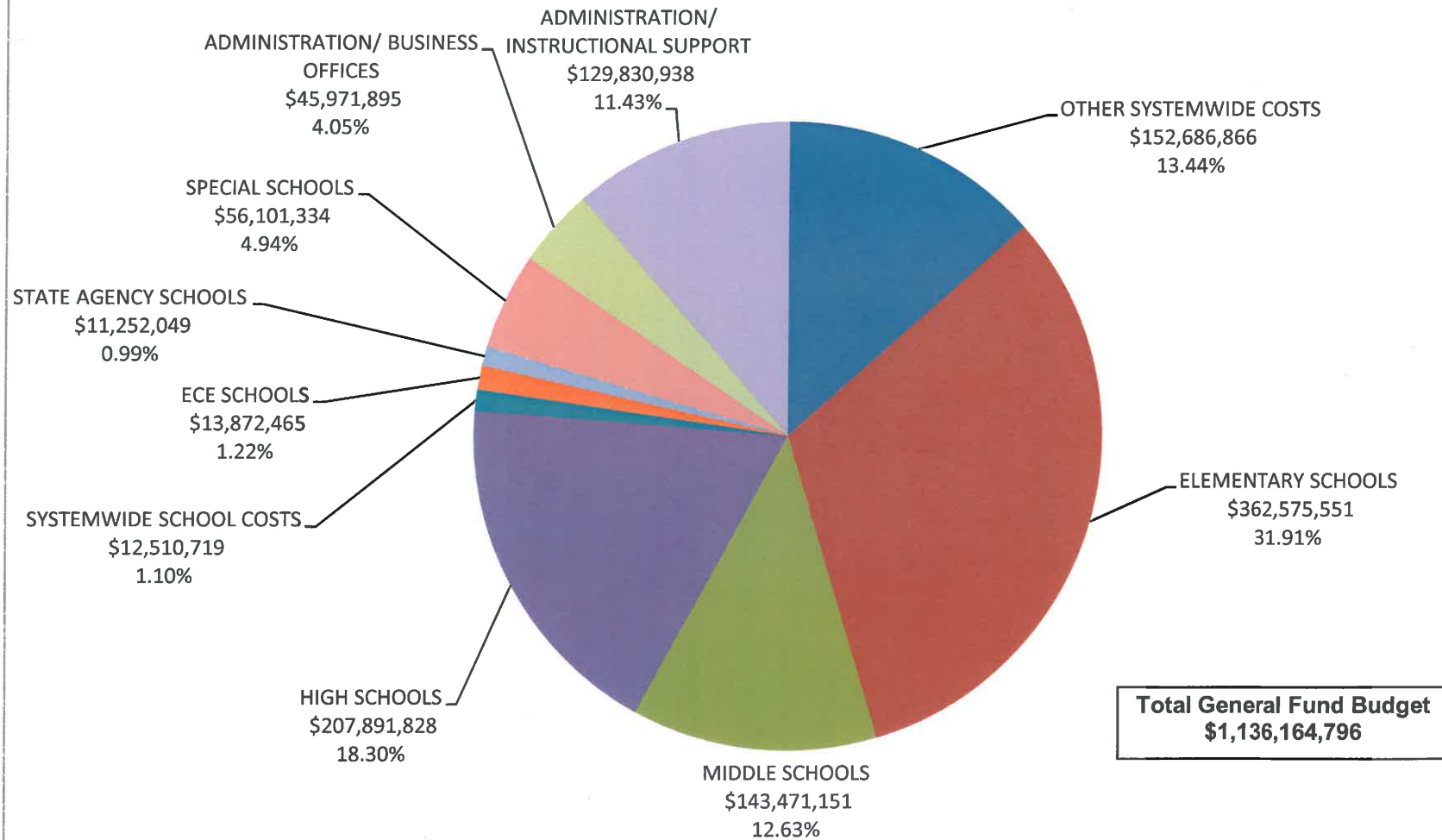
*Does not include Fund Balance

** % without State on-behalf payments

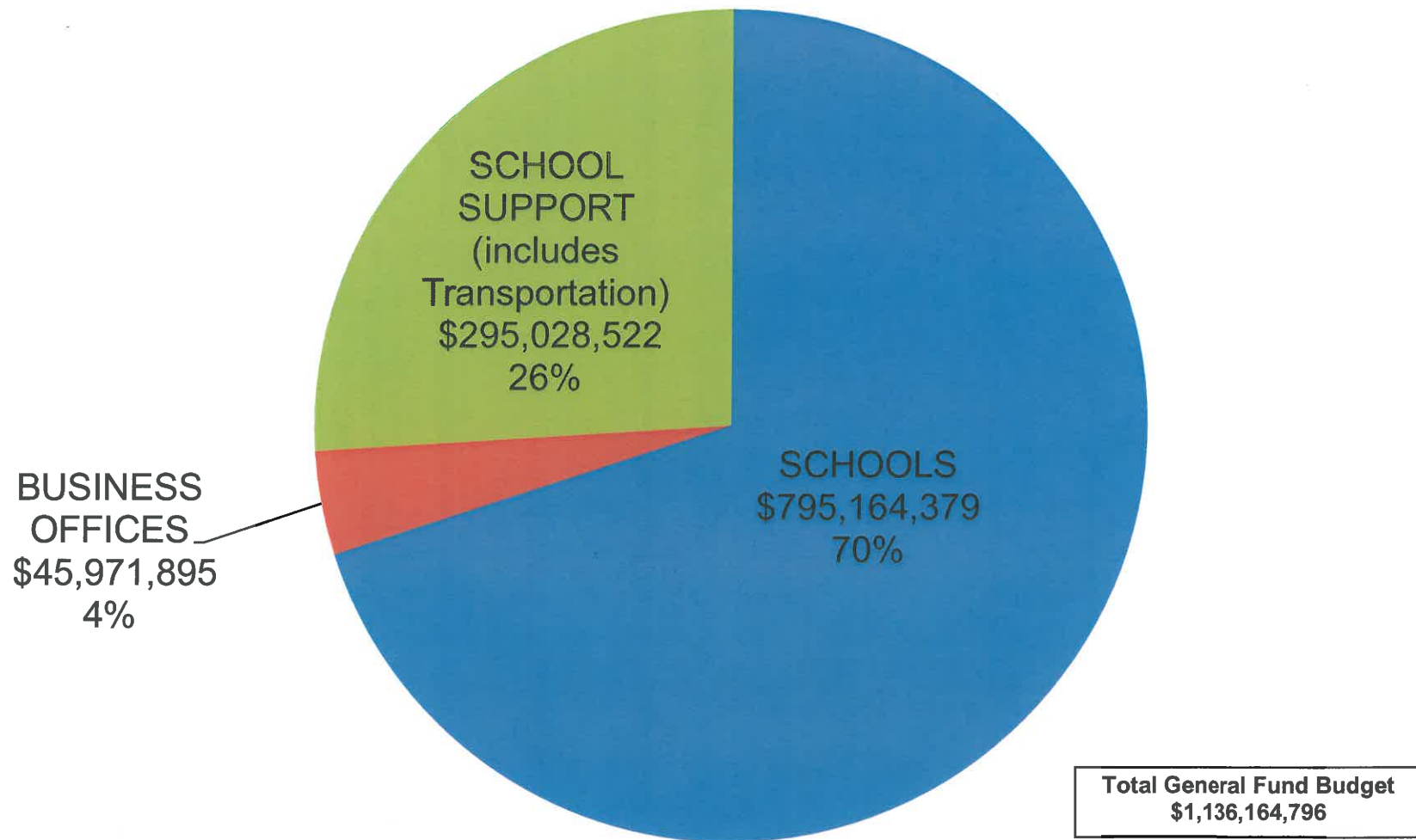
STATE SEEK Per Adjusted ADA
Jefferson County Public Schools - General Fund Only



Jefferson County Public Schools General Fund Draft Budget by State Account Code Structure/Instructional Level 2015-2016



**Jefferson County Public Schools
General Fund Draft Budget
Percentage of Budget Direct to Schools
2015-2016**



JEFFERSON COUNTY SCHOOLS 2016 DRAFT REVENUE BUDGET

Org	Object	Project	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
LOCAL								
110	0999		BEG BALANCE CARRY FORWARD	-140,544,034	-124,560,396	-130,226,135	-117,000,000	-99,000,000
110	1111		GENERAL PROPERTY TAX	-334,939,206	-348,844,922	-356,929,472	-360,379,000	-375,242,130
110	1115		DELINQUENT PROPERTY TAX	-7,121,432	-6,835,445	-5,756,726	-6,400,000	-5,756,725
110	1117		MOTOR VEHICLE TAX	-23,206,884	-24,800,071	-25,303,237	-25,680,000	-27,268,000
110	1119		FRANCHISE TAX	-222,542	-14,092,617	-7,751,721	-7,974,000	-8,481,754
110	1131		OCCUPATIONAL TAX	-120,452,400	-128,882,355	-132,569,312	-144,812,000	-146,444,000
110	1191		OMITTED PROPERTY TAX	-4,012,732	-7,494,616	-6,116,064	-7,494,000	-6,117,000
110	1280		REVENUE IN LIEU OF TAXES	-409,603	-1,418,144	-1,572,370	-1,418,000	-1,572,370
110	1310		TUITION FROM INDIVIDUALS	-3,199	-15,988	-18,192	-16,000	-18,000
110	1320		TUIT FRM OTH GOVT SRCS IN KY	-403,587	-274,094	-240,920	-274,000	-240,000
110	1340	003XI	OTHER TUITION	-7,500	0	-70,000	0	-65,000
110	1340	0014Z	OTHER TUITION	-290,500	-150,500	0	-75,000	0
110	1340	003XE	OTHER TUITION	-1,010,427	-659,704	-483,378	-660,000	-483,380
110	1340	003XS	OTHER TUITION	-23,500	0	-75,000	0	-35,000
110	1510		INTEREST ON INVESTMENTS	-1,463,420	-837,886	-1,491,445	-700,000	-1,500,000
110	1911		BUILDING RENTAL	-2,919,568	-2,883,377	-2,923,315	-2,883,000	-2,923,400
110	1919		OTHER RENTAL INCOME	-1,017,254	-991,999	-988,527	-992,000	-988,000
110	1920	0566	CONTRIBUTIONS/DONATIONS	-122,784	-55,900	-23,311	-56,000	-33,000
110	1999		OTHER MISCELLANEOUS REVENUE	-28,219	-47,453	-329,354	-47,000	-329,000
TOTAL LOCAL				-638,198,791	-662,845,467	-672,868,479	-676,860,000	-676,496,759
STATE								
110	3111		SEEK PROGRAM	-264,745,559	-263,184,705	-261,949,817	-273,339,478	-276,713,668
110	3129		KSB/KSD TRANSPORTATION	-21,387	-20,344	-12,416	-20,000	-12,416
110	3130		NATIONAL BOARD CERT REIMBURSE	-259,193	-284,963	-351,383	-285,000	-351,000
110	3800		REV IN LIEU OF TAXES/STATE SRC	-1,763,599	-1,748,204	-1,748,117	-1,748,000	-1,748,000
110	3900	01EX	ON-BEHALF PAYMENTS / STATE	-148,253,446	-155,864,155	-163,235,148	-174,872,653	-174,872,653
TOTAL STATE				-415,043,184	-421,102,371	-427,296,881	-450,265,131	-453,697,737
FEDERAL								
110	4100		UNRESTRICTED DIRECT FEDERAL	-9,853	-5,504	-8,305	-6,000	-8,300
110	5220		INDIRECT COSTS TRANSFER	-3,719,016	-2,880,262	-2,805,687	-1,684,186	-5,962,000
TOTAL FEDERAL				-3,728,869	-2,885,766	-2,813,992	-1,690,186	-5,970,300
				-1,056,970,844	-1,086,833,604	-1,102,979,352	-1,128,815,318	-1,136,164,796

JEFFERSON COUNTY SCHOOLS 2016 DRAFT BUDGET BY DIVISION

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
01	ADMINISTRATION	2,313,876	2,290,548	2,474,213	2,247,538	2,189,362
02	OPERATIONS DIVISION	108,932,215	106,829,416	119,046,513	115,474,413	116,234,132
03	ACADEMIC SERVICES DIVISION	23,973,806	28,119,977	29,094,525	32,774,807	31,498,781
04	DATA MANAGEMENT & PROGRAM EVALUATION	5,454,316	7,961,415	8,371,499	8,686,059	9,351,611
05	COMMUNICATIONS AND COMMUNITY RELATIONS	4,479,936	4,716,069	3,568,766	3,847,495	3,651,117
06	FINANCIAL SERVICES	8,188,114	8,452,736	8,181,557	8,542,041	8,721,737
07	OTHER SYSTEMWIDE COSTS	57,473,315	67,102,174	62,728,385	197,238,319	152,686,866
08	EQUITY	763,994	3,131,091	3,491,896	4,000,053	4,156,093
10	ELEMENTARY SCHOOLS	309,429,931	331,292,355	341,662,466	340,713,040	362,575,551
20	MIDDLE SCHOOLS	125,598,366	131,605,861	135,043,424	136,384,439	143,471,151
30	HIGH SCHOOLS	175,185,018	184,132,560	190,297,461	195,698,116	207,891,828
60	STATE AGENCY SCHOOLS	9,430,491	10,060,319	10,048,567	10,085,131	11,252,049
70	SPECIAL SCHOOLS	49,358,708	51,835,654	53,119,392	52,231,653	56,101,334
71	ECE SCHOOLS	10,414,414	10,714,420	11,104,525	13,597,315	13,872,465
80	SYSTEMWIDE SCHOOL COSTS	7,247,803	3,394,904	3,620,144	16,219,649	12,510,719
		898,244,303	951,639,500	981,853,331	1,137,740,067	1,136,164,796

JEFFERSON COUNTY SCHOOLS 2016 DRAFT BUDGET BY DIVISION

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
01 ADMINISTRATION						
AD1	ADMINISTRATION	847,419	957,757	1,070,680	901,900	1,035,455
GC1	GENERAL COUNSEL	725,396	620,955	709,503	606,069	624,691
IA1	INTERNAL AUDIT & INVESTIGATION	741,061	711,836	694,029	739,569	529,216
	TOTAL 01 ADMINISTRATION	2,313,876	2,290,548	2,474,213	2,247,538	2,189,362
02 OPERATIONS DIVISION						
AR1	RECRUITMENT & DEVELOPMENT	1,216,165	626,396	866,985	687,057	649,758
BA1	RISK MANAGEMENT AND BENEFITS	662,336	624,817	464,013	682,053	562,634
CI1	FACILITIES CAPITAL IMPROVEMENT	720,408	1,392,126	3,225,794	3,530,000	4,000,000
CS1	CLASSIFIED PERSONNEL	-	828,671	1,186,388	1,421,170	1,564,605
CT1	CERTIFIED PERSONNEL	26	1,286,761	1,159,133	1,259,747	1,300,654
DG1	DIGITAL TECHNOLOGY	3,302,157	5,717,907	7,062,686	10,138,846	4,776,449
ER1	LABOR MGT & EMPLOYEE RELATIONS	833,572	348,954	533,299	462,232	698,096
FA1	FACILITY PLANNING	154,989	765,801	752,068	776,523	769,596
FE1	FACILITIES & ENVIRONMENTAL SER	203,886	580,203	638,862	638,517	655,761
GM1	GENERAL MAINTENANCE	12,789,758	12,564,544	12,909,335	12,924,955	13,004,368
HU1	HUMAN RESOURCES DIVISION	-	-	71,366	211,346	327,402
MI1	MANAGEMENT INFORMATION SERVICE	5,530,831	3,834,253	4,019,873	4,260,228	4,851,833
MM1	MECHANICAL ELECTRONIC MAINT	6,182,131	5,976,188	5,980,789	6,289,575	6,242,019
OP1	OPERATIONS SERVICES	210,675	803,065	863,525	986,350	842,484
PH1	PERSONNEL SERVICES HOLDING COD	-5,074	-724	-	-	-
SF1	SAFETY AND ENVIRONMENTAL SERV	2,646,820	2,317,932	2,138,782	2,338,603	2,327,798
SI1	SECURITY AND INVESTIGATIONS	809,571	2,580,381	2,638,522	3,337,943	3,498,570
TR1	TRANSPORTATION SERV	46,461,352	46,851,636	47,044,588	41,648,289	46,966,576
VM1	VEHICLE MAINTENANCE	27,212,612	19,730,506	27,490,506	23,880,980	23,195,529
	TOTAL 02 OPERATIONS DIVISION	108,932,215	106,829,416	119,046,513	115,474,413	116,234,132
03 ACADEMIC SERVICES DIVISION						
AL1	ALTERNATIVE SCHOOLS, HEALTH, SAFETY	315,570	1,136,404	260,730	-	-
AO1	ACADEMIC SERVICES OFFICE	625,882	957,899	738,673	2,252,187	1,549,927
AT1	ACTIVITIES AND ATHLETICS	614,599	616,749	558,109	568,253	580,965
CA1	CURRICULUM AND INSTRUCTION	17,257	267,898	292,130	1,044,028	387,231
CE1	COMPUTER EDUCATION SUPPORT	2,759,509	2,603,768	2,412,466	2,479,413	2,668,697
CM1	CURRICULUM MANAGEMENT	3,905,105	2,412,367	1,752,207	2,998,460	2,342,343
DE1	DUVALLE EDUCATION CENTER	799,849	744,470	711,964	888,323	892,369
EA1	EARLY CHILDHOOD	182,324	792,950	940,372	1,403,213	1,204,071

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
EC1	EXCEPTIONAL CHILD EDUCATION	5,423,860	5,560,081	6,248,935	5,909,245	6,051,940
EP1	ECE PLACEMENT AND ASSESSMENT	3,475,056	3,398,153	3,588,103	3,640,301	3,786,630
FI1	ACADEMIC ACHIEVE K-12 REGION 5	11,441	404,249	378,554	412,563	430,183
FO1	ACADEMIC ACHIEVE K-12 REGION 4	11,933	431,306	479,631	433,614	331,006
HP1	PHYSICAL DEV & HEALTH SERV	2,517,091	2,436,177	2,755,618	2,950,714	2,973,792
LE1	ESL	105,617	781,128	859,331	824,418	982,492
LI1	LIBRARY SCIENCE AND MEDIA	2,092,510	1,962,472	1,936,314	2,019,920	2,136,783
ON1	ACADEMIC ACHIEVE K-12 REGION 1	15,690	387,034	492,775	418,708	424,509
SP1	ACADEMIC SUPPORT SERVICES	189,402	1,028,940	2,046,748	2,009,052	2,158,764
ST1	CAREER AND TECHNICAL ED	822,113	831,711	959,043	864,872	951,708
SX1	ACADEMIC ACHIEVE K-12 REGION 6	12,111	430,495	423,916	430,029	444,807
TH1	ACADEMIC ACHIEVE K-12 REGION 3	12,724	400,263	410,206	417,096	333,005
TI1	TITLE I	51,976	95,981	394,913	391,795	429,834
TW1	ACADEMIC ACHIEVE K-12 REGION 2	12,190	439,479	453,788	418,601	437,725
	TOTAL 03 ACADEMIC SERVICES DIVISION	23,973,806	28,119,977	29,094,525	32,774,807	31,498,781
04 DATA MANAGEMENT & PROGRAM EVALUATION						
EV1	DATA MGT PLAN PROG EVALUATION	2,059,656	1,768,484	1,959,355	1,806,276	2,029,025
OM1	OPTIONS/MAGNETS/ADVANCED PROG	177,509	598,628	590,625	768,196	783,151
PL1	PLANNING AND PROGRAM EVAL	680,519	1,398,651	2,018,999	2,387,134	2,463,962
PP1	PUPIL PERSONNEL	2,495,647	3,218,439	2,873,070	2,775,272	3,065,264
RD1	RESOURCE DEVELOPMENT	40,985	467,793	486,703	490,934	527,226
TS1	TESTING	-	509,420	442,746	458,247	482,983
	TOTAL 04 DATA MANAGEMENT & PROGRAM EVALUATION	5,454,316	7,961,415	8,371,499	8,686,059	9,351,611
05 COMMUNICATIONS AND COMMUNITY RELATIONS						
AE1	ADULT EDUCATION	178,175	173,948	173,110	157,921	175,785
CC1	COMMUNICATION/COMMUNITY SERV	601,512	1,173,570	1,670,782	1,917,845	1,624,813
CP1	COMMUNICATIONS & PUBLICATIONS	1,131,208	730,673	38,576	-	-
CV1	COMMUNITY SPECIAL SERVICES	170,330	651,070	129,912	-	-
MP1	MATERIALS PRODUCTION	2,398,712	1,986,808	1,556,385	1,771,729	1,850,519
	TOTAL 05 COMMUNICATIONS AND COMMUNITY RELATIONS	4,479,936	4,716,069	3,568,766	3,847,495	3,651,117
06 FINANCIAL SERVICES						
AC1	ACCOUNTING SERVICES	1,134,791	1,066,342	1,053,859	1,143,349	1,146,108
FP1	FINANCIAL PLANNING & MANAGEMEN	581,277	604,473	612,170	633,088	673,608
FS1	FINANCIAL SERVICES	440,378	260,368	271,364	260,816	272,888
GA1	GRANTS AND AWARDS ACCOUNTING	652,541	1,156,992	891,357	970,056	987,438
PR1	PAYROLL AND CASH MANAGEMENT	1,192,301	1,179,163	1,156,611	1,210,729	1,228,418
PU1	PURCHASING	1,082,502	1,063,807	1,047,034	1,102,732	1,180,258

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
SU1	SUPPLY SERVICES	3,104,324	3,121,590	3,149,162	3,221,270	3,233,019
	TOTAL 06 FINANCIAL SERVICES	8,188,114	8,452,736	8,181,557	8,542,041	8,721,737
07 OTHER SYSTEMWIDE COSTS						
000	JCPS DISTRICT WIDE	24,758,906	32,770,647	26,515,366	22,332,893	22,332,893
950	DISTRICTWIDE BENEFITS	30,542,057	32,547,058	34,344,190	39,774,500	40,378,000
960	FISCAL RESERVE	2,172,352	1,784,469	1,868,829	135,130,927	89,975,973
	TOTAL 07 OTHER SYSTEMWIDE COSTS	57,473,315	67,102,174	62,728,385	197,238,319	152,686,866
08 EQUITY						
DV1	DIVERSITY EQUITY POVERTY PROG	763,994	3,131,091	3,491,896	4,000,053	4,156,093
	TOTAL 08 EQUITY	763,994	3,131,091	3,491,896	4,000,053	4,156,093
10 ELEMENTARY SCHOOLS						
004	CAMP TAYLOR ELEMENTARY	3,592,496	3,688,458	3,922,182	3,857,250	4,279,784
005	CANE RUN ELEMENTARY	2,996,009	3,202,636	3,409,157	3,373,801	3,669,808
010	FAIRDALE ELEMENTARY SCHOOL	3,724,587	3,953,319	4,013,156	4,035,511	4,355,790
011	FERN CREEK ELEMENTARY SCHOOL	5,079,303	5,149,752	5,234,842	4,902,124	5,370,488
013	GREATHOUSE/SHRYOCK ELEMENTARY	3,636,416	3,528,205	3,703,462	3,675,953	3,870,441
014	GREENWOOD ELEMENTARY SCHOOL	3,404,126	3,746,679	3,782,195	3,876,839	3,890,919
016	ROBERTA TULLY ELEMENTARY	5,212,350	5,538,725	5,270,528	4,971,791	5,531,055
022	MEDORA ELEMENTARY SCHOOL	2,722,842	2,904,990	3,099,781	3,073,579	3,248,528
024	MIDDLETOWN ELEMENTARY SCHOOL	3,962,414	4,546,047	4,601,344	4,290,783	4,514,721
027	OKOLONA ELEMENTARY SCHOOL	2,244,323	2,153,744	2,409,104	2,453,421	2,463,612
038	BRECKINRIDGE/FRANKLIN ELEMENT	3,420,484	3,608,690	4,070,579	4,199,905	4,381,961
044	AUDUBON TRADITIONAL ELEMENTARY	4,069,813	4,210,361	4,244,029	4,862,513	4,424,663
046	CHENOWETH ELEMENTARY SCHOOL	3,655,711	3,746,563	3,739,028	3,706,500	4,068,872
048	HAWTHORNE ELEMENTARY SCHOOL	3,208,766	3,510,157	3,464,370	3,407,920	3,612,960
055	BATES ELEMENTARY SCHOOL	3,706,469	3,808,967	4,067,069	4,062,464	4,496,211
058	GILMORE LANE ELEMENTARY SCHOOL	2,385,162	2,387,323	2,442,499	2,599,092	2,574,142
059	KENWOOD ELEMENTARY SCHOOL	3,895,782	4,053,614	4,198,896	4,096,144	4,309,076
060	CORAL RIDGE ELEMENTARY SCHOOL	3,155,553	3,677,297	3,941,999	3,763,558	4,000,334
061	GOLDSMITH LANE ELEMENTARY SCHL	4,296,139	4,501,793	4,605,621	4,592,153	4,736,208
063	SCHAFFNER ELEMENTARY SCHOOL	3,743,731	3,981,342	3,986,955	3,767,339	4,058,874
064	ST MATTHEWS ELEMENTARY SCHOOL	4,338,277	4,433,487	4,719,376	4,120,866	4,859,155
066	WILKERSON ELEMENTARY SCHOOL	3,409,256	3,482,052	3,628,810	3,454,095	3,621,657
067	WILDER ELEMENTARY SCHOOL	3,885,911	4,141,966	4,194,670	4,032,699	4,453,785
069	WATSON LANE ELEMENTARY SCHOOL	2,858,456	3,060,551	2,916,779	3,063,586	3,152,050
071	STONESTREET ELEMENTARY SCHOOL	3,579,561	3,950,699	3,996,796	3,722,985	4,119,151
072	WATTERSON ELEMENTARY SCHOOL	3,314,856	3,650,588	3,708,859	3,950,927	4,063,152

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
076	INDIAN TRAIL ELEMENTARY SCHOOL	3,316,337	3,763,066	3,513,395	3,562,817	3,742,736
078	ZACHARY TAYLOR ELEMENTARY SCHL	3,609,749	4,149,116	4,134,038	3,805,619	4,385,624
079	KERRICK ELEMENTARY SCHOOL	3,174,348	3,396,233	3,498,831	3,260,452	3,489,492
081	RANGELAND ELEMENTARY SCHOOL	3,119,795	3,568,880	3,624,055	3,962,055	4,024,384
082	DIXIE ELEMENTARY SCHOOL	2,650,777	2,754,382	3,206,548	3,139,769	3,447,239
083	COCHRANE ELEMENTARY SCHOOL	2,717,684	2,998,892	3,180,588	3,049,547	3,344,626
086	SANDERS ELEMENTARY SCHOOL	3,106,566	3,354,727	3,301,555	3,490,607	3,502,135
087	SMYRNA ELEMENTARY SCHOOL	3,534,356	3,447,932	3,576,216	3,688,602	3,807,862
091	BLUE LICK ELEMENTARY SCHOOL	2,918,377	3,107,035	3,214,951	3,257,293	3,239,731
092	CRUMS LANE ELEMENTARY SCHOOL	2,807,444	3,243,463	3,353,175	3,480,450	3,715,534
094	BOWEN ELEMENTARY SCHOOL	4,806,640	5,386,330	5,438,529	5,038,402	5,728,906
095	HITE ELEMENTARY SCHOOL	3,605,993	3,779,353	3,798,664	3,548,605	3,961,436
096	NORTON ELEMENTARY SCHOOL	4,555,285	4,955,345	4,972,804	4,704,819	5,439,852
097	SHACKLETTE ELEMENTARY SCHOOL	3,184,156	3,410,041	3,662,148	3,594,904	3,872,768
099	MINORS LANE ELEMENTARY SCHOOL	2,248,095	2,589,076	2,859,202	3,144,073	3,335,484
102	MALCOLM CHANCEY ELEMENTARY SCH	4,410,913	4,665,666	4,827,337	4,505,433	5,118,256
103	SLAUGHTER ELEMENTARY SCHOOL	3,451,909	3,483,199	3,667,663	3,695,117	3,758,748
104	TRUNNELL ELEMENTARY SCHOOL	3,348,109	3,908,467	3,971,315	4,152,092	4,287,458
106	JOHNSONTOWN ROAD ELEMENTARY	2,774,049	2,963,116	3,100,427	3,214,278	3,334,453
107	LUHR ELEMENTARY SCHOOL	3,826,823	3,934,269	4,092,897	3,713,480	4,180,040
109	WHEELER ELEMENTARY SCHOOL	3,463,149	3,623,252	4,021,147	4,106,036	4,528,234
115	GUTERMUTH ELEMENTARY SCHOOL	2,959,610	3,402,247	3,364,083	3,285,439	3,582,988
116	WELLINGTON ELEMENTARY SCHOOL	2,993,570	3,246,683	3,305,225	3,458,074	3,550,353
117	WILT ELEMENTARY SCHOOL	2,836,657	3,124,755	3,384,244	3,239,400	3,389,120
121	HARTSTERN ELEMENTARY SCHOOL	3,268,195	3,344,235	3,717,190	3,472,503	3,897,856
126	LAYNE ELEMENTARY SCHOOL	3,071,468	3,493,102	3,484,635	3,429,581	3,506,644
127	AUBURNDALE ELEMENTARY SCHOOL	3,767,991	4,100,671	4,456,962	4,236,126	4,586,636
128	PRICE ELEMENTARY SCHOOL	3,740,037	4,120,878	4,066,974	4,409,536	4,452,857
131	EISENHOWER ELEMENTARY SCHOOL	3,363,389	3,747,858	3,889,620	3,792,369	4,036,673
134	KLONDIKE LANE ELEMENTARY SCH	4,054,457	4,203,990	3,795,929	4,259,741	4,365,873
145	LAUKHUF ELEMENTARY SCHOOL	2,801,175	3,105,106	3,331,224	3,205,799	3,512,386
146	LOWE ELEMENTARY SCHOOL	4,173,598	4,183,368	4,342,310	4,110,877	4,647,856
147	MILL CREEK ELEMENTARY SCHOOL	3,146,153	3,374,619	3,135,080	3,523,490	3,457,121
149	BLAKE ELEMENTARY SCHOOL	2,668,697	2,939,381	3,345,786	3,284,662	3,368,005
156	DUNN ELEMENTARY SCHOOL	3,722,904	3,991,035	4,196,072	4,033,366	4,454,027
166	JEFFERSTOWN ELEMENTARY SCHOOL	5,023,409	5,536,539	5,652,383	5,434,872	5,867,485
175	ALEX R KENNEDY ELEMENTARY SCHL	-	-	-	-	-
182	WHEATLEY ELEMENTARY SCHOOL	3,007,206	3,021,903	3,198,316	3,324,204	3,427,895
185	ATKINSON ELEMENTARY SCHOOL	2,913,874	2,843,944	2,962,870	3,193,303	4,157,459
211	STOPHER ELEMENTARY	4,618,817	4,978,209	5,223,028	4,904,320	5,468,257

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
212	FARMER ELEMENTARY	4,398,127	4,728,237	5,040,046	4,894,159	5,498,239
225	BLOOM ELEMENTARY SCHOOL	3,593,265	3,907,756	4,094,227	3,694,013	4,229,770
240	ENGELHARD ELEMENTARY SCHOOL	3,029,465	3,354,193	3,452,976	3,559,132	3,653,585
243	BYCK ELEMENTARY SCHOOL	3,548,345	3,835,366	3,759,559	4,042,437	4,198,006
250	FIELD ELEMENTARY SCHOOL	2,940,800	3,107,875	3,272,586	3,254,116	3,541,937
260	BRANDEIS ELEMENTARY SCHOOL	3,319,628	3,544,558	3,861,110	3,713,032	4,040,661
270	FOSTER TRADITIONAL ACADEMY	3,691,915	3,853,809	4,041,455	4,169,875	4,486,906
290	FRAYSER ELEMENTARY SCHOOL	3,394,162	3,250,789	3,249,019	3,411,263	3,414,189
300	HAZELWOOD ELEMENTARY SCHOOL	2,359,514	2,724,249	2,842,070	2,939,697	2,957,410
323	COCHRAN ELEMENTARY SCHOOL	3,025,587	3,065,158	3,186,874	3,068,738	3,147,134
325	JACOB ELEMENTARY SCHOOL	4,082,641	4,187,545	4,293,841	4,437,308	4,508,240
374	WHITNEY YOUNG ELEMENTARY SCHL	3,327,075	3,644,001	4,052,316	3,952,587	4,212,954
432	KING ELEMENTARY SCHOOL	3,136,763	3,364,273	3,418,235	3,566,165	3,578,449
440	MCFERRAN ELEMENTARY SCHOOL	5,176,720	5,131,093	5,300,887	5,296,694	5,568,846
480	MAUPIN ELEMENTARY SCHOOL	3,866,568	4,024,108	3,681,199	4,021,960	3,925,038
500	PORTLAND ELEMENTARY SCHOOL	2,303,645	2,531,356	2,712,027	2,772,315	2,729,043
520	LINCOLN ELEMENTARY SCHOOL	2,910,825	3,364,517	3,754,700	3,988,655	4,129,390
530	ROOSEVELT-PERRY ELEMENTARY SCH	2,693,917	3,079,168	2,873,122	3,532,552	3,698,310
560	RUTHERFORD ELEMENTARY SCHOOL	3,241,000	3,773,649	4,060,497	4,184,036	4,289,513
580	SEMPLE ELEMENTARY SCHOOL	3,339,099	3,834,767	3,640,554	3,828,337	3,895,820
610	SHELBY ELEMENTARY SCHOOL	3,613,869	4,234,415	4,416,682	4,494,592	4,833,407
660	COLERIDGE TAYLOR MONTESSORI ES	4,682,017	4,950,884	5,079,403	4,713,064	5,131,397
680	CARTER TRADITIONAL ELEMENTARY	3,758,333	3,830,152	4,080,939	3,924,504	4,050,732
720	JOHN F KENNEDY ELEMENTARY SCHL	3,736,098	4,112,069	4,258,639	4,302,896	4,429,691
991	RESERVE - ELEMENTARY SCHOOLS	-	-	-	325,000	325,000
	TOTAL 10 ELEMENTARY SCHOOLS	309,429,931	331,292,355	341,662,466	340,713,040	362,575,551

20 MIDDLE SCHOOLS

040	BARRET TRADITIONAL MIDDLE SCH	3,996,615	4,217,800	4,291,307	4,046,085	4,445,674
041	NEWBURG MIDDLE SCHOOL	6,095,138	6,245,033	6,434,859	6,324,110	7,236,334
049	FARNSLEY MIDDLE SCHOOL	6,483,135	6,596,874	6,940,737	6,874,262	7,302,179
077	WESTPORT MIDDLE SCHOOL	6,421,553	7,009,909	7,390,540	7,874,375	8,408,284
090	THOMAS JEFFERSON MIDDLE SCHOOL	6,444,019	6,150,702	5,994,279	6,720,731	6,674,644
119	CROSBY MIDDLE SCHOOL	7,830,734	8,159,280	8,499,849	8,259,197	8,970,869
133	LASSITER MIDDLE SCHOOL	5,116,056	5,322,585	5,727,267	5,842,016	6,489,125
144	STUART MIDDLE SCHOOL	6,446,656	6,746,838	6,053,667	6,641,614	6,816,500
159	MYERS MIDDLE SCHOOL	5,260,876	5,614,827	5,935,338	5,800,685	4,481,461
162	KAMMERER MIDDLE SCHOOL	6,357,330	6,950,855	7,280,328	6,747,072	7,221,601
163	KNIGHT MIDDLE SCHOOL	3,006,667	3,140,193	3,139,529	3,807,389	3,533,318
164	CONWAY MIDDLE SCHOOL	5,165,823	5,569,680	5,705,325	5,925,758	6,265,756

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
167	CARRITHERS MIDDLE SCHOOL	3,769,593	4,093,870	4,131,674	4,280,512	4,723,130
219	RAMSEY MIDDLE SCHOOL	4,316,457	5,192,388	5,644,394	5,890,955	6,373,327
320	HIGHLAND MIDDLE SCHOOL	6,996,242	7,247,741	7,283,039	6,948,593	7,391,522
340	MEYZEEK MIDDLE SCHOOL	6,254,871	6,652,816	6,677,182	6,687,136	7,189,281
396	JEFF CNTY TRADITIONAL MIDDLE	5,636,361	5,994,926	5,963,752	5,662,484	6,431,262
435	NOE MIDDLE SCHOOL	8,332,492	8,490,420	8,700,249	8,641,807	9,430,957
470	JOHNSON TRADITIONAL MIDDLE SCH	5,653,357	6,152,669	6,265,337	5,849,248	6,297,728
620	OLMSTED ACADEMY NORTH	6,336,207	5,921,710	6,166,579	6,324,596	6,257,171
710	WESTERN MIDDLE SCHOOL	3,228,839	3,415,207	4,203,666	4,623,782	4,596,665
730	OLMSTED ACADEMY SOUTH	6,449,344	6,719,541	6,614,525	6,487,035	6,809,363
992	RESERVE MIDDLE SCHOOL	-	-	-	125,000	125,000
	TOTAL 20 MIDDLE SCHOOLS	125,598,366	131,605,861	135,043,424	136,384,439	143,471,151
30 HIGH SCHOOLS						
007	EASTERN HIGH SCHOOL	11,831,782	12,578,680	12,703,059	12,642,564	13,762,011
012	FERN CREEK HIGH SCHOOL	8,504,257	8,810,007	9,434,003	9,857,101	10,551,579
018	ATHERTON HIGH SCHOOL	8,491,697	8,817,064	9,083,932	8,283,330	9,422,140
031	SOUTHERN HIGH SCHOOL	8,257,759	8,362,833	8,526,964	8,843,382	9,344,321
033	VALLEY TRADITIONAL HIGH SCHOOL	6,673,670	7,172,732	8,131,546	10,818,690	10,955,858
045	BUTLER TRADITIONAL HIGH SCHOOL	10,001,530	10,247,398	10,325,680	10,049,601	10,866,245
047	LOUISVILLE MALE HIGH SCHOOL	9,439,895	9,908,362	10,300,513	9,875,296	11,277,254
051	WAGGENER TRADITIONAL HIGH SCHL	6,200,543	6,272,916	6,215,567	6,906,280	6,934,543
057	FAIRDALE HIGH SCHOOL	7,366,435	7,473,289	7,833,641	8,150,812	8,447,507
065	JEFFERSONTOWN HIGH SCHOOL	9,119,502	10,181,521	10,172,892	9,916,827	10,567,675
073	SENECA HIGH SCHOOL	9,735,378	9,635,640	10,312,417	10,716,365	11,042,207
075	PLEASURE RIDGE PARK HIGH SCHOO	11,363,424	11,919,314	12,221,402	12,119,872	12,861,794
084	WESTERN HIGH SCHOOL	6,402,834	6,590,860	6,765,624	6,920,083	6,904,064
100	DOSS HIGH SCHOOL	6,393,812	6,506,062	7,156,871	8,032,698	7,790,236
105	BALLARD HIGH SCHOOL	11,407,905	12,626,455	12,785,975	12,133,899	13,530,281
155	MOORE TRADITIONAL SCHOOL	10,749,575	11,407,852	12,378,913	13,510,344	13,839,233
179	CENTRAL HIGH SCHOOL	8,071,011	8,652,517	8,778,131	8,531,419	9,573,328
200	DUPONT MANUAL HIGH SCHOOL	11,031,145	11,977,116	11,789,866	11,495,878	13,051,234
335	IROQUOIS HIGH SCHOOL	8,072,492	9,004,378	8,786,759	9,155,975	9,724,060
590	SHAWNEE HIGH SCHOOL	5,195,634	5,252,315	6,054,933	6,619,813	6,518,655
935	SYSTEM WIDE TECHNICAL EXP	874,740	735,251	538,771	917,887	692,887
993	RESERVE SECONDARY SCHOOLS	-	-	-	200,000	234,715
	TOTAL 30 HIGH SCHOOLS	175,185,018	184,132,560	190,297,461	195,698,116	207,891,828
60 STATE AGENCY SCHOOLS						
019	THE BROOK-DUPONT	558,674	601,268	614,652	570,755	615,839

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
020	THE BROOK - KMI	789,857	935,339	787,731	809,835	961,472
110	WESTERN DAY TREATMENT	305,953	290,439	283,852	296,220	307,094
138	LOUISVILLE DAY TREATMENT CENTR	469,628	464,816	434,479	446,612	463,144
150	AUDUBON YOUTH DEVELOPMENT CTR	670,659	567,061	594,497	577,216	644,346
193	MARYHURST SCHOOL	545,139	403,021	527,977	566,128	605,716
220	BELLEWOOD PRESBYTERIAN HOME	423,481	429,417	416,386	501,710	466,499
221	BROOKLAWN YOUTH SERVICES	1,625,922	1,653,626	1,784,441	1,730,009	1,984,654
452	ACKERLY-BINGHAM	135,686	133,133	151,576	232,862	219,877
768	HOME OF THE INNOCENTS	537,489	962,823	877,557	874,727	1,009,096
784	CARITAS PEACE ACADEMY	2,322,675	2,409,713	2,370,063	2,076,835	2,374,262
903	BOY'S HAVEN	13,103	195,963	209,425	222,309	252,715
915	ST JOSEPH CHILDREN'S HOME	256,401	279,151	302,306	421,516	449,870
933	STATE AGENCY ADMINISTRATION	455,656	404,773	431,416	464,294	543,994
942	CARITAS MHD	320,167	329,775	262,209	294,103	353,471
	TOTAL 60 STATE AGENCY SCHOOLS	9,430,491	10,060,319	10,048,567	10,085,131	11,252,049
70 SPECIAL SCHOOLS						
017	KENNEDY METRO MIDDLE SCHOOL	3,529,215	3,752,943	3,778,894	3,863,292	4,082,677
030	LIBERTY HIGH SCHOOL	6,077,920	6,403,661	6,409,325	6,305,395	6,702,018
050	GEORGIA CHAFFEE TAPP SOUTHPARK	2,992,745	3,353,195	2,996,394	3,272,191	3,395,192
085	ROBERT FROST SIXTH-GRADE ACAD	3,204,549	3,681,400	3,894,308	2,637,371	3,240,748
129	BRECKINRIDGE METROPOLITAN SCH	3,463,378	3,771,501	4,013,523	3,775,000	3,934,086
165	BROWN SCHOOL	5,456,064	5,793,234	6,059,943	5,869,261	6,515,436
186	ESL NEWCOMER CENTER	1,564,816	1,882,054	2,374,281	2,490,764	2,682,929
201	THE PHOENIX SCHOOL OF DISCOVER	3,674,566	3,933,540	4,000,298	3,682,199	4,898,913
285	CENTER AT RIVERPORT	95,172	75,881	65,304	69,985	52,923
467	BUECHEL METROPOLITAN HIGH SCH	3,853,063	3,775,063	3,909,439	3,873,380	4,353,683
906	DAWSON ORMAN ED CENTER	704,820	865,694	746,567	999,276	887,456
910	Early Childhood at Myers	-	-	-	-	101,284
916	GEORGIA CHAFFEE TAPP WESTPORT	2,933,895	2,995,119	2,802,629	3,077,794	3,328,011
919	GEORGE UNSELD EARLY CHILHD CTR	-	-	234,546	381,438	288,663
931	MARY GRACE JAEGER EDUC CENTER	318,085	442,193	235,792	386,455	288,856
951	JEFFERSON COUNTY HIGH SCHOOL	8,195,107	7,902,850	8,561,454	8,413,034	7,992,604
957	MCFERRAN PRESCHOOL ACADEMY	360,341	311,998	174,272	262,221	204,905
978	CHALLENGER LEARNING CENTER	128,861	137,123	152,820	156,658	164,707
985	YPAS	1,894,086	1,871,884	1,821,635	1,786,938	2,017,850
989	AHRENS EDUCATION RESOURCE CTR	912,023	886,323	887,967	929,001	968,394
	TOTAL 70 SPECIAL SCHOOLS	49,358,708	51,835,654	53,119,392	52,231,653	56,101,334

71 ECE SCHOOLS

Unit	Description	2012 Actual	2013 Actual	2014 Actual	2015 Orig Budget	2016 Budget
034	WALLER-WILLIAMS ENVIRONMENTAL	3,032,393	3,138,241	3,141,466	3,492,027	3,754,774
037	HEUSER HEARING & LANGUAGE INST	367,010	373,820	366,312	476,469	447,665
124	UL PACT PROGRAM	-	-	86,924	112,218	158,286
183	ALFRED BINET SCHOOL	2,570,778	2,659,310	2,769,002	3,125,011	3,332,221
458	MARY RYAN ACADEMY	550,965	562,401	621,506	697,940	816,537
917	CHURCHILL PARK REHABILITATION	3,317,443	3,506,123	3,609,358	3,994,237	4,154,143
994	RESERVE EXCEPTIONAL CHILD CTR	575,825	474,524	509,958	1,699,412	1,208,838
	TOTAL 71 ECE SCHOOLS	10,414,414	10,714,420	11,104,525	13,597,315	13,872,465
80 SYSTEMWIDE SCHOOL COSTS						
945	COUNTY WIDE CTR RESRV	7,247,803	3,394,904	3,620,144	16,219,649	12,510,719
	TOTAL 80 SYSTEMWIDE SCHOOL COSTS	7,247,803	3,394,904	3,620,144	16,219,649	12,510,719
		898,244,303	951,639,500	981,853,331	1,137,740,067	1,136,164,796