

Jefferson County Public Schools FY 2015-16 DRAFT BUDGET Work Session January 26, 2015



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**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
Sub-total w/o State On-behalf	862,292,143
State On-behalf benefits	174,872,653
Total Revenue Budget	1,037,164,796
Beginning Fund Balance	99,000,000
	1,136,164,796.00

EXPENSE		
Certified Salaries	489,966,955.72	46.36%
Classified Salaries (including subs)	192,472,363.13	18.21%
Sub Teachers	8,429,545.04	0.80%
Classified Coach Stipends etc.	471,406.00	0.04%
Board Per Diem	15,000.00	0.00%
Group Life (0211)	2,037,974.80	0.19%
Group Liability (0213)	1,693,010.26	0.16%
Disability (0215)	2,428,291.72	0.23%
FICA (0221)	10,258,978.09	0.97%
Medicare (0222)	9,300,766.80	0.88%
KTRS (0231- <u>New Expense</u> in FY'11)	15,491,112.76	1.47%
CERS (0232)	28,941,560.31	2.74%
KSBA Unemployment (0253)	763,180.39	0.07%
Workers Comp (0260)	7,011,029.90	0.66%
Other Benefits	688,672.93	0.07%
Professional Services	2,397,036.00	0.23%
Water, Sewage, Sanitation, Maintenance, Repairs	5,081,500.00	0.48%
Annual Facilities Improvement Fund	4,000,000.00	0.38%
Travel, postage, insurance, telephone	12,588,532.00	1.19%
Supplies, repair parts, and materials	1,760,959.00	0.17%
Natural Gas and Electric	20,850,000.00	1.97%
Gasoline and Diesel	9,072,671.00	0.86%
Instructional Supplies, textbooks etc.	5,258,951.24	0.50%
Equipment	2,761,292.00	0.26%
Vehicles	4,200,000.00	0.40%
Contingency for Section 7	4,000,000.00	0.38%
Fees and Misc Expenses	384,727.00	0.04%
Opening of School reserve	3,700,000.00	0.35%
Central Office Flex	18,433,188.00	1.74%
School Flex	17,655,748.51	1.67%
subtotal	882,114,452.60	83.46%
State On-behalf benefits	174,872,653.27	16.54%
	1,056,987,105.87	100.00%
2% Contingency	79,177,690.27	
TOTAL BUDGET	1,136,164,796.14	

STATE IMPACT ON GENERAL FUND BUDGET

	<u>FY 2014-15</u>	<u>FY 2015-16</u>
REVENUE		
STATE SEEK INCREASE	8,069,167	6,694,683
EXPENSES		
SALARIES		
STEPS	10,865,804	10,830,559
COLA	6,219,438	14,960,000
KTRS INCREASE	4,013,548	4,359,996
KTRS RATE INCREASE	0.75	0.75
RATE	2.25	3.00
SUBTOTAL	21,098,790	30,150,555
STATE REVENUE INCREASE MINUS		
MANDATED EXPENSE	-13,029,623	-23,455,872

Summary of Recommendations

1. **Reorganize administrative services** and reconfigure personnel to ensure that all essential functions are covered.
2. Review, revise, adopt, and implement **Board policies**.
3. Redesign the **planning process** to provide a coherent focus and improved system connectivity.

Summary of Recommendations (continued)

4. Design and implement a **comprehensive curriculum management system**.
5. Develop and implement a comprehensive plan for **student assessment** and **program evaluation**.
6. **Institutionalize instructional best practices** for the effective delivery of the District's written curriculum.
7. Require **procedures for monitoring** of District **instructional practices**.
8. Design and implement a **coordinated**, system-wide **professional development program**.

Summary of Recommendations (continued)

9. Provide **equal access to comparable programs, services, and opportunities to impact student achievement**. Eliminate the achievement gap between ethnic and socioeconomic student groups. Take further steps to allocate resources based on student needs.
10. Implement a **program-based budget** which reflects priorities based upon program efficacy.

Major budgetary events

❑ FY 2011-12 – (STRATEGY)

- \$30 million into construction.
- 2.5% raise (plus steps).
- Compensating tax rate (net zero increase on previously existent property).
- Middle Schools – Added 25.5 Assistant Principal & 1.6 counselors (\$2.6 million total cost in 2015-16)

❑ FY 2012-13 – (STRUCTURE)

- GOAL CLARITY COACHES - 75 positions converted from central office to schools (Now 171 positions), at least one in every school. 57 ½ were added in FY 2014-15 (31 from G.E. Grant). Total cost \$12.9 million.
- Administrative salary freeze (\$1,956,871 savings – recurrent)
- 4% Tax revenue increase (\$13.3 million)
- Assistant Principal for elementary schools with 400 enrollment (\$7.25 million cost 2015-16).
- 10 Home School Coordinators added and there are now 14 in FY 2014-15. Total salaries and fringes are \$588,000 in 2015-16.

Major budgetary events

❑ FY 2013-14 – (ACTION)

- Less than 2% Tax revenue increase
- No cost-of-living increase, but STEPS only.
- Assistant Principal for elementary schools with less than 400 enrollment – added 11 more administrators.
(FY 2015-16 cost - \$8.37 million)

Budget Changes in FY 2014-15

FY 2014-15 – (ACTION – FOCUS)

- ❑ NO TAX RATE INCREASE - Actual – 71.0 cents per \$100 (same as prior year) versus optimal 72.2 cents per \$100.
- ❑ CONTENT GOAL CLARITY COACHES ADDED – 8 Added (\$583,000)
- ❑ TRANSITION TEACHERS – 44 added for each middle school and high school (Moore Trad. has 2). Total salaries and fringes: \$2.8 million
- ❑ MENTAL HEALTH COUNSELORS – 15 added - \$915,000 in salaries and fringes. Participating schools: Rutherford E.S., Waggener H.S., Wheatley E.S., Gilmore Lane E.S./Camp Taylor E.S. (split 50/50), Farnsley M.S., Valley H.S., ESL Newcomer Academy, Iroquois H.S., Price E.S., Trunell E.S., Thomas Jefferson M.S., Ramsey M.S., Seneca H.S., Klondike E.S., Blake E.S./Blue Lick E.S. (split 50/50).

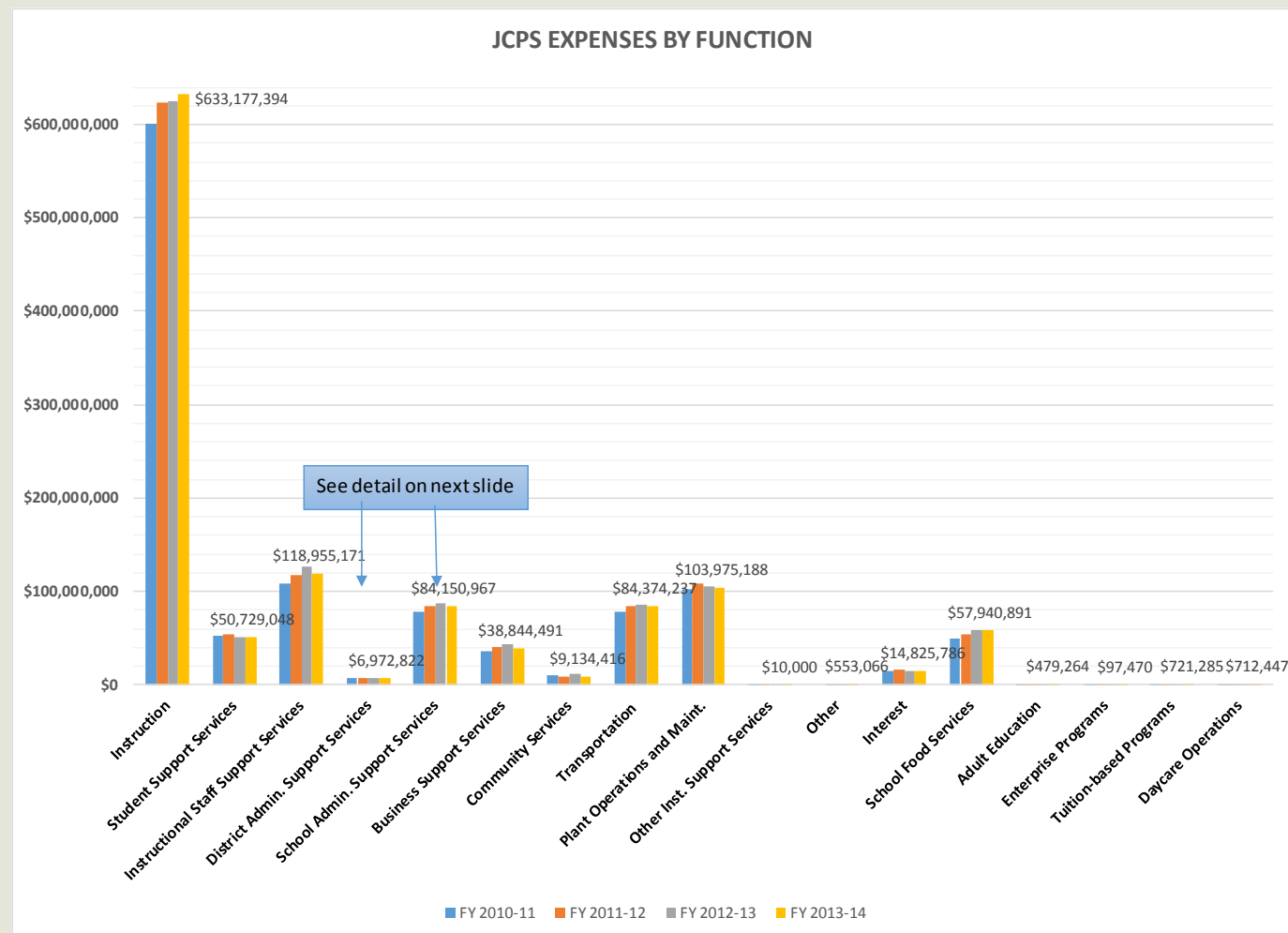
Budget Changes in FY 2014-15 (continued)

- ❑ SRT / PBIS COACHES (Resource Teachers) – 34 added - \$2.4 million in salaries and fringes. Participating schools: Atkinson, Cane Run, Cochran, Crums Lane, Foster, Frayser, Roosevelt-Perry, Semple, Shacklette, Young, King, Breckinridge-Franklin, Byck, Coleridge-Taylor, Gutermuth, Johnsontown Rd., Kerrick, Sanders, Smyrna, Rangeland, Conway M.S., Knight M.S., Crosby M.S., Westport M.S., Olmsted North, Olmsted South, Moore Traditional, Maupin, Stuart M.S., Newburg M.S., Dunn, Wilder, Doss H.S., Watterson/Goldsmith (split 50/50)
- ❑ CARTS – (College Access Resource Teachers) – 15 added in FY 2014-15 with 6 more to be moved from grant in FY 2015-16. Total salaries and fringes - \$1.4 million.
Participating schools: Butler H.S., Central H.S., Doss H.S., Eastern H.S., Fairdale H.S., Fern Creek H.S., Iroquois H.S., Male H.S., Moore Traditional, Pleasure Ridge Park H.S., Seneca H.S., The Academy at Shawnee, Southern H.S., Valley H.S., Waggener H.S., Western H.S., Breckinridge Metro, Brown School, ESL Newcomer Center, Liberty H.S., TAPP

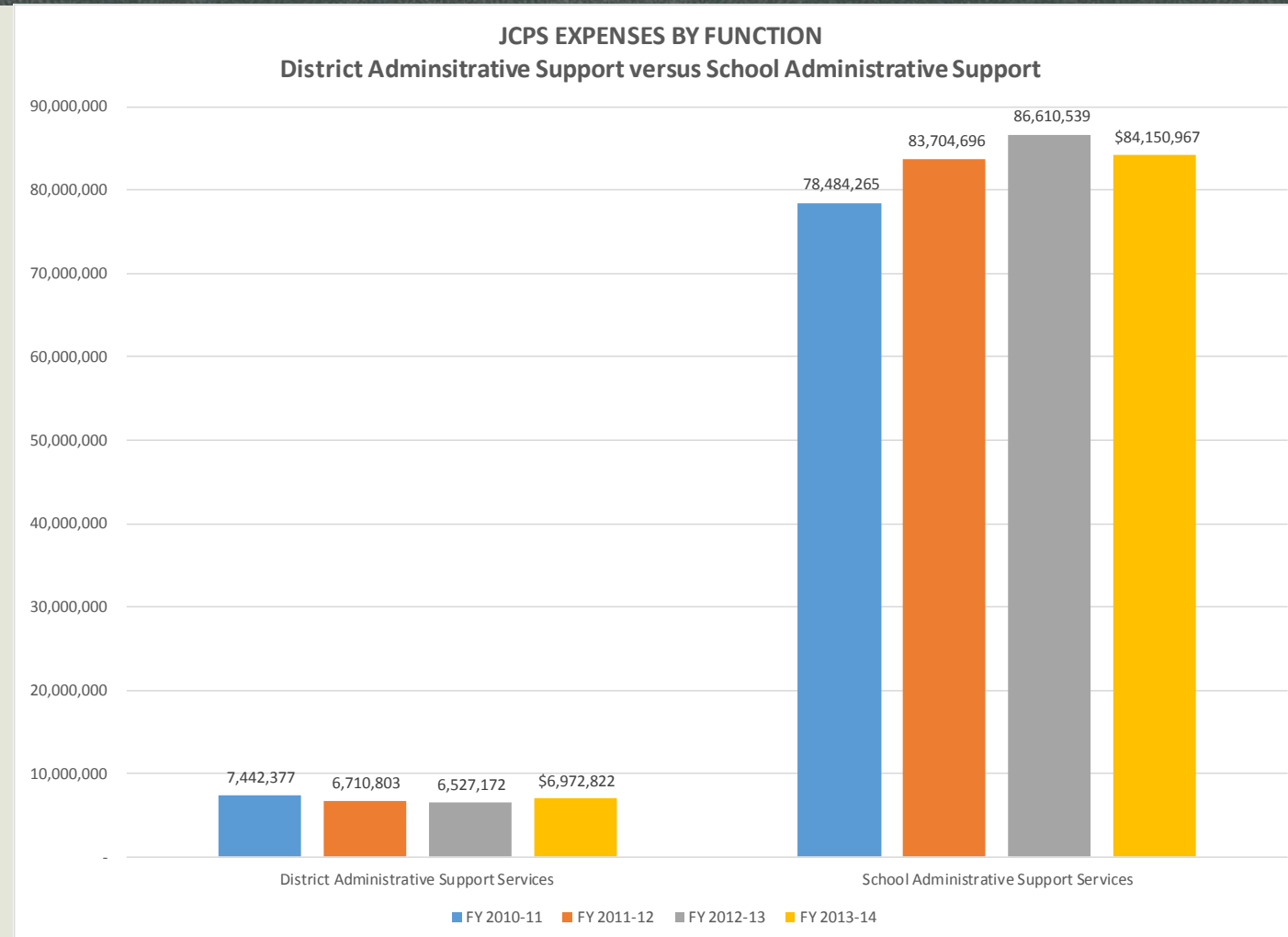
Budget Changes in FY 2014-15 (continued)

- ❑ District Positive Action Center pilot at Trunnell E.S. (resource teacher, instructional assistant, psychologist, social worker). \$282,000 total program cost.
- ❑ INTERNATIONAL BACCULAUREATE PROGRAM – 1.6 teachers added - Highland M.S. - \$102,000 in salaries and fringes
- ❑ The District funds ½ of the Teacherpreneur position at Fairdale H.S.- \$32,000 in salaries and fringes.
- ❑ ESL and ESL Newcomer Increases - \$1.1 million
- ❑ Cultural Competence Training - \$175,000

BUDGETING BY PRIORITIES – Getting resources to the students' desktop.



BUDGETING BY PRIORITIES –



BUDGETING BY PRIORITIES – PAST ACTIONS - Getting resources to the students' desktops.

- Optimized Section 6 allocation to schools (\$140 instead of \$100) - \$3.7 million.
- Teacher allocations for regular education that are \$16.3 million more than state statute:
 - Elementary - \$6.1 million more
 - Middle - \$5.5 million more
 - High - \$4.7 million more

2015-2016 SCHOOL ALLOCATION

AVERAGE ELEMENTARY SCHOOL

AVE. DEMOGRAPHICS (Aug. 2014)

# STUDENTS 1 - 5	417
# K STUDENTS	86
# ECE STUDENTS	7
TOTAL STUDENTS	510
# F&R LUNCH W/ECE	354
% F&R	65.24%
E.S. RANGE F&R	19.2 to 99.1%

SECTION 4 & 5

FEB. ALLOCATION (Hypothetical)

SECTION 4	CERTIFIED STAFF	\$	1,796,640
SECTION 5	CLASSIFIED STAFF	\$	340,900
SECTION 6	OPERATIONAL	\$	71,400
SECTION 7	AT RISK	\$	-
	TOTAL	\$	2,208,940

<u>MUNIS ORG OBJECT PROJECT</u>	<u>JOB TITLE</u>	<u># POS</u>	<u>BUDGET OBJECT TOTAL</u>	<u>SECTION 4 CERTIFIED</u>	<u>SECTION 5 CLASSIFIED</u>
REGULAR INSTRUCTION	CLASSROOM TEACHER	17.50	\$ 1,085,000	\$ 1,085,000	
	INSTRUCTIONAL ASSISTANT	1.00	\$ 20,200		\$ 20,200
INSTRUCTION ITINERANT	ITINERANT TEACHER	2.37	\$ 146,940	\$ 146,940	
PRIMARY PROGRAM INSTRUCTION	TEACHER (5 YEAR OLD)	4.00	\$ 248,000	\$ 248,000	
	INSTRUCTIONAL ASSISTANT (5 YR OLD)	4.00	\$ 80,800		\$ 80,800
INSTRUCTIONAL SUPPORT - OTHER	GOAL CLARITY COACH	1.00	\$ 70,900	\$ 70,900	
GUIDANCE COUNSELING	COUNSELOR	1.00	\$ 80,100	\$ 80,100	
SCHOOL LIBRARY	LIBRARIAN 194 DAYS	1.00	\$ 72,700	\$ 72,700	
	LIBRARY CLERK (6.5HR/185DY)	0.50	\$ 9,900		\$ 9,900
PRINCIPAL'S OFFICE	<u>CLERK & SECRETARY</u>				\$ -
	SCHOOL SECRETARY I (8 HR/220 DY)	1.00	\$ 34,100	\$	\$ 34,100
	BOOKKEEPER(8 HR/205 DY)	1.00	\$ 28,900		\$ 28,900
	SCHOOL CLERK(8 HR/187 DY)	1.00	\$ 25,100		\$ 25,100
	PRINCIPAL	1.00	\$ 93,000	\$ 93,000	
		-	\$ -	\$ -	
	LUNCHROOM OFFICE ASST	1.00	\$ 19,400		\$ 19,400
OTHER PLANT OPERATION & MAINTENANCE	PLANT OPERATOR	1.00	\$ 51,900		\$ 51,900
	CUSTODIAN	2.00	\$ 70,600		\$ 70,600
TOTAL STAFF		40.37	\$ 2,137,540	\$ 1,796,640	\$ 340,900

Other Employee to teacher ratio

0.69

JEFFERSON COUNTY PUBLIC SCHOOLS
2015-2016 SCHOOL ALLOCATION
AVERAGE MIDDLE SCHOOL

<u>AVE. DEMOGRAPHICS (Aug. 2014)</u>		
# STUDENTS	876	
# ECE STUDENTS	25	
TOTAL STUDENTS	901	X \$ 140
# F&R LUNCH W/ECE	588	
% F&R	65.26%	
M.S. RANGE F&R	24.7 to 94.3%	

SECTION 4 & 5

<u>FEB. ALLOCATION (Hypothetical)</u>		
SECTION 4 CERTIFIED STAFF	\$	3,016,040
SECTION 5 CLASSIFIED STAFF	\$	336,400
SECTION 6 OPERATIONAL	\$	126,140
SECTION 7 AT RISK	\$	-
TOTAL	\$	3,478,580

<u>MUNIS ORG OBJECT PROJECT</u>	<u>JOB TITLE</u>	<u>FEB. ALLOCATION (Hypothetical)</u>		<u>SECTION 4 CERTIFIED</u>	<u>SECTION 5 CLASSIFIED</u>
		<u># POS</u>	<u>BUDGET OBJECT TOTAL</u>		
REGULAR INSTRUCTION	CLASSROOM TEACHER	35.50	\$2,201,000	\$2,201,000	
INSTRUCTION BAND PROGRAM	CLASSROOM TEACHER - BAND	0.80	\$49,600	\$49,600	
INSTRUCTION CHORAL PROGRAM	CLASSROOM TEACHER - CHORAL	0.80	\$49,600	\$49,600	
TECHNICAL EDUCATION	TEACHER	0.60	\$37,200	\$37,200	
INSTRUCTIONAL SUPPORT - OTHER	GOAL CLARITY COACH	1.00	\$70,900	\$70,900	
GUIDANCE COUNSELING	COUNSELOR	2.60	\$229,840	\$229,840	
SCHOOL LIBRARY	LIBRARIAN 194 DAYS	1.00	\$72,700	\$72,700	
	LIBRARY CLERK (6.5HR/185DY)	1.00	\$20,100		\$20,100
PRINCIPAL'S OFFICE	<u>CLERK & SECRETARY</u>				
	SCH SEC I (8HR/220DY)	1.00	\$34,100		\$34,100
	SCH BOOKKEEPER I (8HR/215DY)	1.00	\$29,900		\$29,900
	RECORDS CLK (8HR/187DY)	1.00	\$26,400		\$26,400
	SCH CLERK (8HR/187DY)	2.00	\$25,100		\$25,100
	PRINCIPAL	1.00	\$110,600	\$110,600	
	ASST PRINCIPAL	2.00	\$194,600	\$194,600	
OTHER PLANT OPERATIONS & MAINT.	PLANT OPERATOR	1.00	\$51,900		\$51,900
	LEAD CUSTODIAN	1.00			
	CUSTODIAN	3.00	\$148,900		\$148,900
TOTAL STAFF		56.30	\$3,352,440	\$ 3,016,040	\$ 336,400
Other Employee to teacher ratio	0.49				

JEFFERSON COUNTY PUBLIC SCHOOLS

2015-2016 SCHOOL ALLOCATION

AVERAGE HIGH SCHOOL

AVE. DEMOGRAPHICS (Aug. 2014)				
# STUDENTS	1339			
# ECE STUDENTS	35			
TOTAL STUDENTS	1374	X	\$	140
# F&R LUNCH W/ECE	933			
% F&R	67.90%			
H.S. RANGE F&R	19.84 to 91.13 %			

SECTION 4 & 5

FUNCTION	JOB TITLE	# POS	FEB. ALLOCATION (Hypothetical)		SECTION 4	SECTION 5
			BUDGET	OBJECT TOTAL	CERTIFIED	CLASSIFIED
REGULAR INSTRUCTION	CLASSROOM TEACHER	53.00		\$3,286,000	\$3,286,000	
INSTRUCTION ROTC PROGRAM	SR ROTC INSTRUCTOR	0.71		\$49,629	\$49,629	
	JR ROTC INSTRUCTOR	-				
INSTRUCTION BAND PROGRAM	CLASSROOM TEACHER - BAND	0.78		\$48,360	\$48,360	
INSTRUCTION CHORAL PROGRAM	CLASSROOM TEACHER - CHORAL	0.77		\$47,740	\$47,740	
INSTRUCTIONAL SUPPORT - OTHER	GOAL CLARITY COACH	1.00		\$70,900	\$70,900	
TECHNICAL EDUCATION	TEACHER	2.20		\$136,400	\$136,400	
GUIDANCE COUNSELING	COUNSELOR	3.00		\$273,900	\$273,900	
SCHOOL LIBRARY	LIBRARIAN 194 DAYS	1.00		\$142,700	\$142,700	
	LIBRARIAN 187 DAYS	1.00				
PRINCIPAL'S OFFICE	SCH SECRETARY II (8HR/260DY)	1.00		\$231,300		\$231,300
	SCH BOOKKEEPER II (8HR/220DY)	1.00				
	SCH CLERK (6.5HR/185DY)	2.00				
	SCH CLERK (8HR/190DY)	1.00				
	RECORDS CLK (8HR/215DY)	1.00				
	ATTENDANCE CLK (8HR/195DY)	1.00				
	ORDER/REC CLERK (8HR/215DY)	1.00				
	PRINCIPAL	1.00		\$136,500	\$136,500	
	ASST PRINCIPAL	3.00		\$303,600	\$303,600	
OTHER PLANT OPERATIONS & MAINT.	PLANT OPERATOR	1.00		\$51,900		\$51,900
	LEAD CUSTODIAN	1.00		\$43,000		\$43,000
	CUSTODIAN	8.80		\$310,640		\$310,640
TOTAL STAFF		86.26		\$5,132,569	\$ 4,495,729	\$ 636,840
Other Employee to teacher ratio	0.50					

BUDGETING BY PRIORITIES – NEW ACTIONS - Getting resources to the students' desktops.

- In FY 2015-16, if a council elects to sell a teacher back to the district, the principal must submit to the Superintendent/Board a rationale on why this is being done.
- There will be a continued request to eliminate non-mission critical central office positions. For example, in Exceptional Child Education Department: 10 Word Processors previously supporting district psychologists (\$338,000)
- Additional opportunities to move positions out to the schools are being discussed. Also, as existing positions become vacant that exist on org charts, a review will be completed to find opportunities to move positions to school-based.

BUDGETING BY PRIORITIES – PAST ACTIONS - Getting resources to the students' desktop.

- Comprehensive District Improvement Plan requires all central office changes to be ZERO NET COST, regardless of the fund source.
- All central office departments must submit spending plans, and these spending blueprints are reviewed prior to making the budget available.
- Changes in org charts from late 2012 through today resulted in \$3.8 million in savings that have been sustained annually.
- Department heads must submit an application in order to fill central office vacancies, and the rationale must determine the position to be “mission critical”.
- Goal Clarity Coaches have been created in the schools, even as resource teachers were eliminated in central office.



QUESTIONS?