

FY 2015-16 WORKING BUDGET

September 2015

JEFFERSON COUNTY PUBLIC SCHOOLS
LOUISVILLE, KENTUCKY
TENTATIVE BUDGET – FY 2015-16

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BUDGET STATUS –

- Due to increased tax assessments and continued healthy occupational taxes, the projected fund balance usage of 10.8 million at the end of FY 2015-16 is manageable. The projected fund balance usage will be presented later in the five-year projection section of this document. Additionally, the long-term forecast represented in the five-year projection provides some opportunities to the District and to the Board of Education. The topic of budgetary flexibility will be covered in the CONCLUSION portion of this document.
- Most major initiatives funded from FY 2012-13 through FY 2014-15 are sustained in FY 2015-16. There are some initiatives and important programs that have no funding sources in FY 2016-17, and some of that challenge is due to loss of grant funding. We will expand on those components in the CONCLUSION portion of this document.
- The budget provides adequate staffing allocations for 157 school and learning centers sites according to the standardized staffing levels of JCPS, and the established budgets for Special Schools, Special Education (aka Exceptional Child Education) schools, and State Agency sites.
- Full-day kindergarten; the state funding only provides for half-day kindergarten classes.
- Supporting additional teachers to provide for trimester, as well as supporting several other scheduling approaches approved by school councils. The allocation provides more instructional opportunities for high school students.
- Continued support of the Elementary Redesign, including the 20-to-1 class size for all grade levels, at three (3) elementary sites.
- Sufficient staff to support class-size reduction for the first through fifth grades at the eight (8) participating elementary sites.
- Continued support of elementary magnets at a cost of \$1.8 million, including two Montessori sites and the performing arts magnet at one school. (Kennedy Montessori, Coleridge-Taylor Montessori, Lincoln Elementary Performing Arts)
- Foreign language program at 27 elementary sites totaling \$1.1 million.
- \$2.1 million for add-ons for lower class-size and other services for the two Olmstedts.
- General Fund supplements the state Voc-Tech grant in the amount of \$4.3 million.
- A textbook allocation from General Fund will exceed \$2.7 million for high schools, including textbook carryover from FY 2014-15. After a five-year absence, the state grant textbook funding for elementary and middle schools was restored in FY 2014-15.
- Other notable new allocations initiated in FY 2014-15 and sustained in the new-year budget or new in 2015-16 are as follows:
 - Funding rescue of Early Childhood due to decrease in state funding: \$3.5 million waiver of transportation bills in FY 2015-16 (received \$1.0 million in late payments from FY 2014-15 already) and \$4.5 million in waivers in FY 2016-17 and each year thereafter. This waiver has the same impact on the five-year projection as an equal increase in expenses.
 - English as a Second Language (ESL) Program - School-based program expansion in 2015-16 - \$641,300 – total school-based program exceeds \$12.6 million, including ESL Newcomer Center. Total ESL program is \$13.2 million, compared to SEEK revenue for this program of \$2.6 million from the state. There is more information regarding ESL program in the CONCLUSION section of this document.
 - KETs matching - \$2.2 million (now a recurrent commitment).

CHANGES FROM TENTATIVE BUDGET

GENERAL FUND

- Revenue has been revised based on new higher tax assessments. The following factors determined the final calculation on property tax revenue: tax assessments for property in Jefferson County; the tax rate approved by the Board of Education in August which kept the rate the same as FY 2014-15; and the collection rate of taxes in the previous year. The higher tax assessments decreased projected SEEK, an embedded characteristic of the SEEK formula. Total revenue forecast is up slightly from the Tentative Budget primarily due to increases in property revenue due to higher assessments.
- Carryover was provided in August in the following categories: school flex codes (\$8.3 million), high school textbooks (\$905,000), and Annual Facilities Improvement Fund (\$636,000). These increases do not impact our five-year forecasts since we expect end-of-year surpluses in these same components at the end of FY 2015-16.
- Carry Forward has been posted (\$6.5 million). This is the required budget pushed forward from the prior year due to purchase orders that have not yet been paid. This does not impact our forecasts since we expect end-of-year surpluses at the end of FY 2015-16.
- Salaries and fringes have been updated based on actual salaries of individuals attached to positions.

GRANTS and AWARDS

- Additional local grants have been budgeted as awarded.
- State and federal grants have been updated as needed based on final award amounts.

CONSTRUCTION FUND

- At the time of the Tentative Budget, the capital projects had not yet been identified. There is \$34 million in projects that have been budgeted and the current funding source will be bond revenue.

ENTERPRISE FUND

- For FY 2015-16, the Challenger Learning Center has been reinstated with the Kentucky Science Center, taking over the operational component, and will coordinate needs with our instructional staff. We have also added a new enterprise for the Aquatics programs at the Academy at Shawnee and Central H.S. This new enterprise was required due to the need to hire support staff as employees (i.e. life guards and swim instructors) since they were supporting students more than 20 hours per week, and because it is a fee-based programs (IRS rules).

NEW FUND – STUDENT ACTIVITY FUND

- Due to changes in the Kentucky Department of Education’s Activity Fund Account Procedures (aka “Redbook”), we have established a fund to receive student fees that schools will submit to District for expenditure processing. The schools will still have access to their own expense budgets that are equal to the fee revenue received and submitted by schools.

THE BUDGET AS A TOOL FOR ADEQUACY, EQUALITY, and EQUITY

The budget assures all three things simultaneously.

ADEQUACY – Finance has the responsibility of insuring that the resources of the district are aligned to meet the needs of all children, as those needs are validated by the Superintendent and the Board of Education. Our goal is to strive for the best utilization of available funds towards an optimal academic achievement level for each student. We use carryover as a barometer of adequacy because if a school has end of year surplus that is an indication the schools overall are not under-funded. If there is an apparent unmet need at the school level, then the first step is for that need to be acknowledged. In order to insure needs are identified and acknowledged, there is an approved formalized process. Specifically, the Board approves a Comprehensive Educational Financial Planning and Management Calendar in August of each year preceding the fiscal year to be budgeted. On August 24th, 2015, the Board approved a calendar for FY 2016-17 that includes a formalized process for unmet needs to be acknowledged and subsequently funded. Since we cannot fund all things, we must fund the right things. Fortunately, there are steps within the calendar that insure that even embedded components be reviewed and assessed. There must be a constant reviewing of embedded budget components in order to insure continuous District improvement.

EQUALITY – This principle is needed to insure that the resources follow and are connected to each child. It provides a base support of resources that each student requires, and many of these allocations are directly linked to state statute. Each student deserves a base foundation of support since every student deserves the dignity of hope for a brighter tomorrow that can only be made possible through quality education. The Board insured a base foundation of common resources to all students when they approved the Jefferson County Board of Education School Allocation Standards for Usage in FY 2015-16 in January 2015. In January 2016, the standards for FY 2016-17 will again be submitted to the Board for their consideration.

EQUITY – If equality of resources can be defined as the assurance that certain resources follow each student, then equity must be defined as the allocation of certain resources based on the specific needs of specific students with measureable outcomes. Again, equity must be meeting the specific and sometimes unique needs of identified students. The students must be clearly identified. As our colleagues in Academics remind us about students, “We must name them, and then claim them.” How does Jefferson County Public Schools address the specific needs of specific students? We do this through our supplemental programs and those General Fund budget allocations are as follows:

- Special Needs Students (Exceptional Child Education) – \$103.2 million.

- English as a Second Language – \$13.2 million
- Equity / Culture Project - \$101,500 (recurrent). From John Marshall, our Chief Equity Officer: “This is an information-gathering research project, designed to gather baseline data on cultural competence, climate and culture, instructional capacity, learning conditions and other perceptions directly from principals, teachers, students, and parents. This information will help guide professional development provided to administrators and teachers on cultural competence.”
- At-risk Students –
 - Early Childhood – This program is specifically for the youngest students of our at-risk population, or 3-year olds with special needs. The General Fund will support this program by \$6.1 million in 2015-16 (\$2.6 million budget plus \$3.5 million transportation waiver), and this will exceed \$7.2 million (\$2.7 million budget plus \$4.5 million transportation waiver) in FY 2016-17. Additionally, JCPS commits \$10.3 million in Title I funding for the support of this program annually.
 - \$4 million in Section 7 – a program intentionally designed for schools to apply for resources to address student achievement gaps. Schools will continue to receive Section 7 at-risk allocations from General Fund in the amount \$4 million, but an application process has been added. This equity allocation is reflected in each school’s Comprehensive School Improvement Plan, and must be used for strategies focused on literacy and mental health support of gap students.
 - \$1.9 million in Fee Waiver. This is to pay for student fees and field trips for free and reduced students
 - \$30,000 for REACH – a summer enrichment program in Curriculum and Instruction.
- Magnets programs and magnet schools that address the individual interests and Individual Learning Plans of students in order to insure their engagement and connectivity to their schools - \$15.4 million. This includes the portion of local district support for about 100 voc-tech teachers embedded in our 5-Star Career Themes. This also includes two Montessori elementary schools (Kennedy and Coleridge-Taylor) and a Montessori program within Westport Middle, Elementary Redesign, class-size reductions at the Olmsted, performing arts at Lincoln E.S., Western M.S. and YPAS, International Baccalaureate at Highland M.S. and Atherton, and much more.

THE BUDGET AS IT CORRELATES TO THE STRATEGIC PLAN

FOCUS AREA: SAFE, RESOURCED, SUPPORTED, AND EQUIPPED SCHOOLS

Strategy 4.1.1 – Professional Learning Communities

- Student data analysis teams within the schools.
- Massive work within PLCs – assessment literacy, differentiated instruction, vertical and horizontal alignment, and much more.
- Each elementary school now has an assistant principal allowing the principal to spend more time being the instructional leader. Sustainment of assistant principals at the elementary level - \$8.5 million.
- In FY 2015-16, General Fund supports 173 Goal Clarity Coach positions. Total investment in this program will exceed \$12.3 million.
- These financial commitments are also linked to strategy 4.1.2

Strategy 4.1.2 – Professional Development

- JCPS-Bellarmino Literacy Academy Project (supports 3rd grade proficiency; final year of allocation) - \$200,000
- NISL Training - \$181,000 funded as carryover for one year.
- Title II Grant has developed an intentional process by which these federal professional development funds are ensured to be used for the most intentional programs tied to effective teaching.

Strategy 4.1.3 – Educator Growth and Effectiveness

- Professional Growth and Effectiveness System
- Special Education Consulting Teachers - \$1.1 million

Strategy 4.2.1 – Service-oriented, productive, and efficient systems linked with student success.

- Central office reduced by \$7 million.
- Finance has demonstrated the increase in funding going to schools over the past three years.

Strategy 4.2.2 – Access, equity, and safety – Provide programs, services, and resources in ways that promote access, equity, and a sense of safety and security to all students in every school.

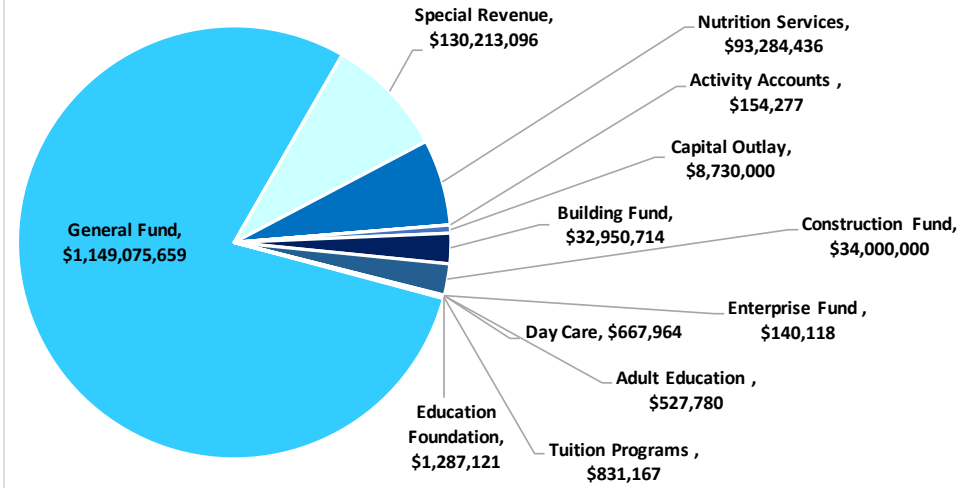
- Transition Centers (started 2014-15) - \$2.6 million

- College Access Resource Time (CARTs) - \$1.1 million. These started in 2014-15 and additional positions shifted from federal grant to General Fund.
- Equity / Culture Project - \$101,500 (recurrent)
- THIRD GRADE PLEDGE – We have committed \$6.1 million in General Fund support and \$10.3 million in Title I support for EARLY CHILDHOOD. The support will increase more in FY 2016-17 as the projected transportation waiver will increase in the budget by \$1 million (from \$3.5 waiver to \$4.5 waiver).
- ESL – The program continues to expand and the student needs will continue to increase as well.
- Two Schools of Innovation - \$1.0 million (Atkinson and Maupin)
- Bus Security & Monitors extended time & additional staff - \$200,000 approved in FY 2014-15, and \$500,000 in replacement parts approved in the FY 2015-16 Tentative Budget.
- Junior Achievement - \$182,000
- Fund for the Arts 5 x 5 - \$100,000 (recurrent)

Strategy 4.2.3 – Intervention and response. Implement a coordinated system of academic and behavioral supports and interventions for students that is flexible and timely to the needs of each student for optimal success:

- SRT/PBIS Mental Health Initiative - \$2.2 million
- Mental Health Counselors - \$613,000
- Louisville Linked
- General Fund will be supporting FRYSCs for the fifth year, and total support of coordinator salaries will be \$1.1 million in the new-year. General Fund pickup has progressed as follows: 7% - FY 2011; 12.2% - FY 2012, 14% - FY 2013, 16% in FY 2014 through FY 2016.
- Center for School Safety Grant - \$864,000

**Jefferson County Public Schools
Revenue Budget - FY 2015-16 WORKING BUDGET**

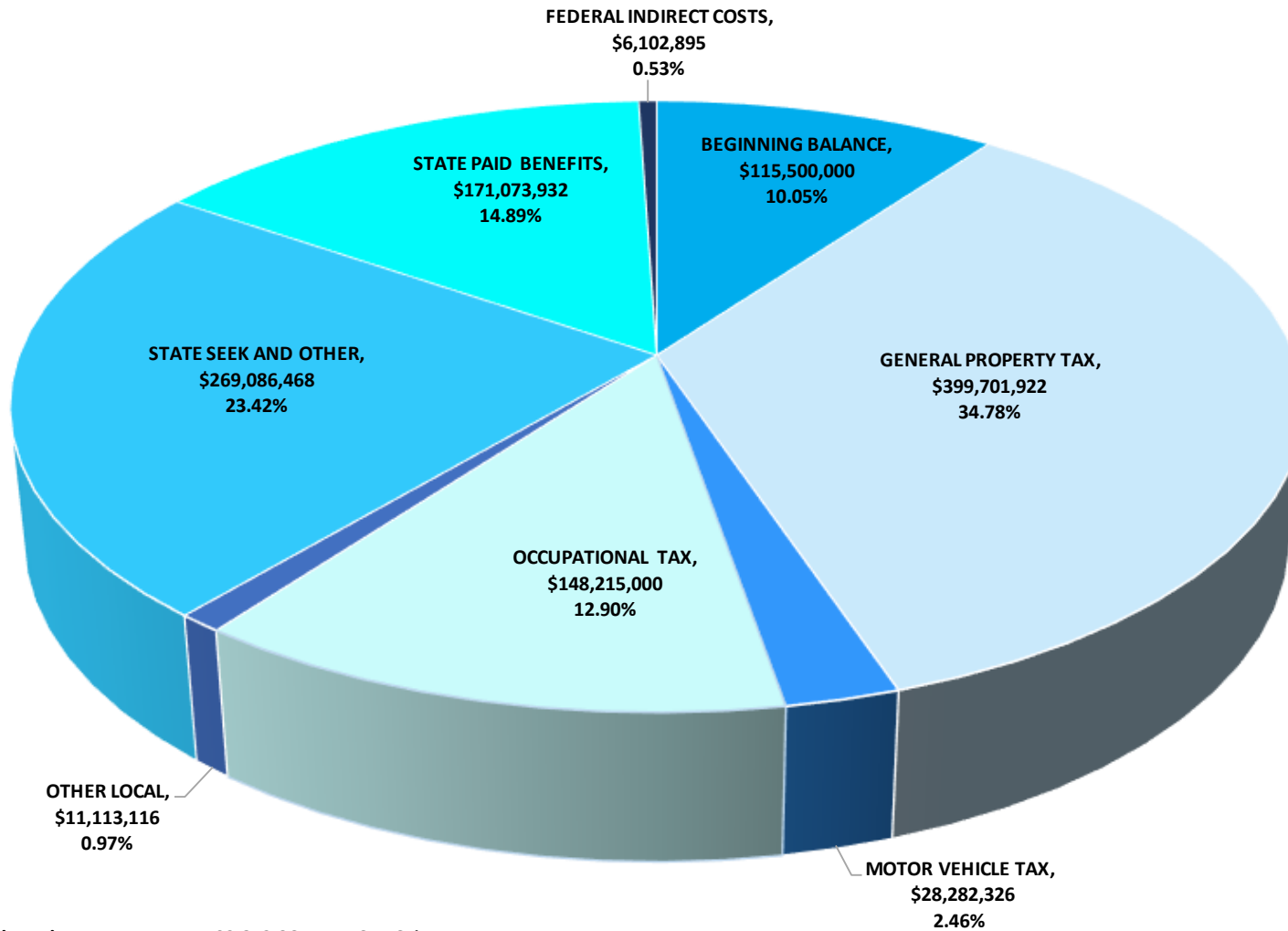


REVENUE BUDGET (All Fund Sources)

General Fund	1,149,075,659	79.14%
Special Revenue	130,213,096	8.97%
Nutrition Services	93,284,436	6.43%
Activity Accounts	154,277 *	0.01%
Capital Outlay	8,730,000	0.60%
Building Fund	32,950,714	2.27%
Construction Fund	34,000,000	2.34%
Day Care	667,964	0.05%
Enterprise Fund	140,118	0.01%
Adult Education	527,780	0.04%
Tuition Programs	831,167	0.06%
Education Foundation	1,287,121	0.09%
TOTAL WORKING BUDGET **	1,451,862,332 ***	100.00%

* Balance as of September 1, 2015

FY 2015-16 GENERAL FUND REVENUE, Including Fund Balance



Local Subtotal	702,812,364	61.16%
State Subtotal	440,160,400	38.31%
Federal Indirect	6,102,895	0.53%
	<u>1,149,075,659</u>	

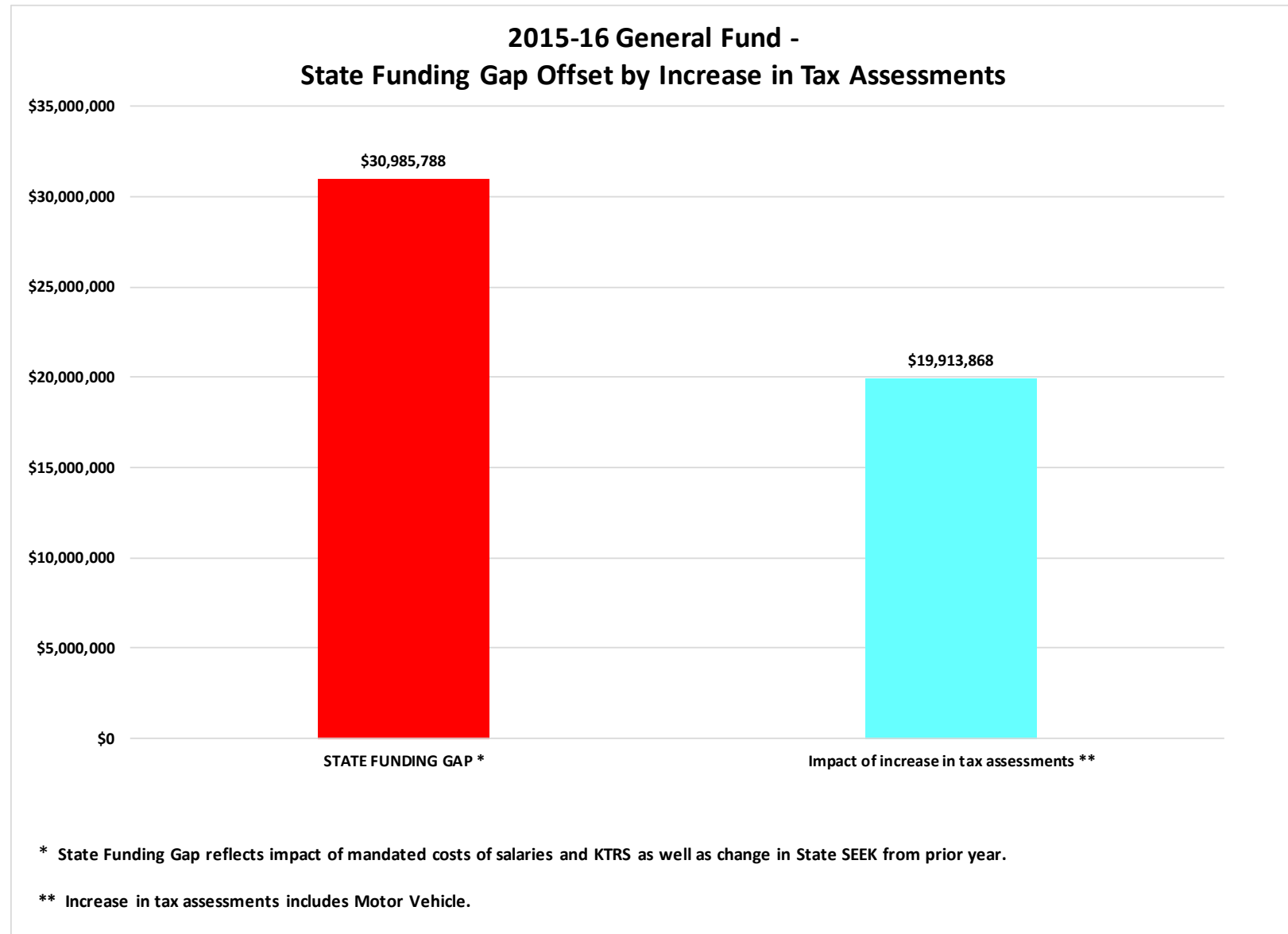
TOTAL - \$1,149,075,659

GENERAL FUND REVENUE (Receipts only; excluding state-paid benefits)

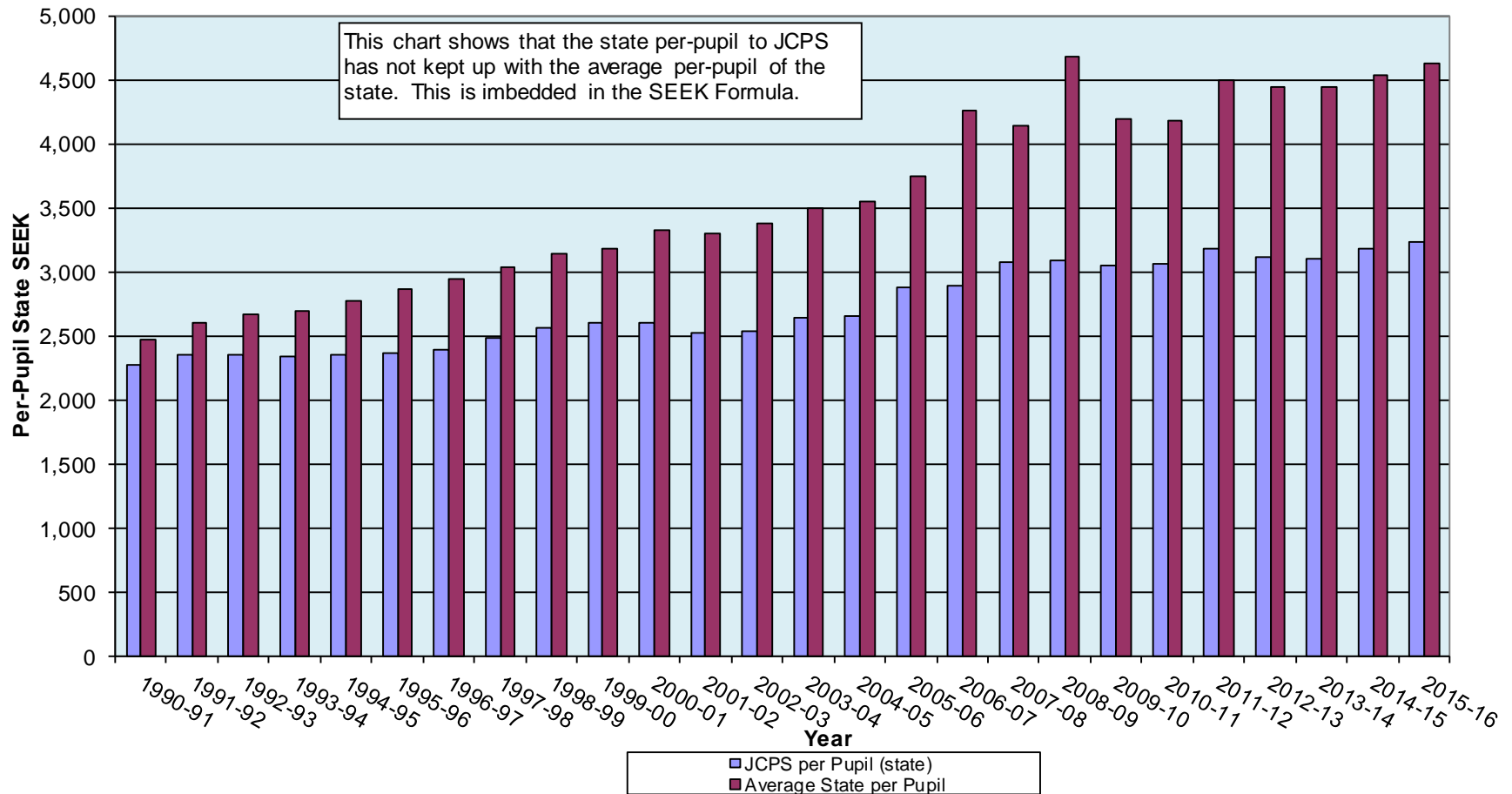
In 000's

	2010-11A	% of TOTAL	2011-12A	% of TOTAL	2012-13A	% of TOTAL	2013-14A	% of TOTAL	2014-15A	% of TOTAL	2015-16B	% of TOTAL
1111 General and Personal Property	327,496,680	43.8%	334,939,206	43.6%	348,844,922	43.3%	356,929,472	44.1%	365,574,681	43.9%	384,395,024	44.6%
1115 Delinquent Property	11,021,035	1.5%	7,121,432	1.0%	6,835,445	0.8%	5,756,726	0.7%	5,499,426	0.7%	5,500,000	0.6%
1117 Motor Vehicle	21,648,571	2.9%	23,206,884	3.0%	24,800,071	3.0%	25,303,237	3.1%	27,259,351	3.3%	28,282,326	3.3%
1119 Franchise	7,422,257	1.0%	222,542	0.0%	14,092,617	1.7%	7,751,721	1.0%	9,136,124	1.1%	9,806,898	1.1%
Subtotal Property Taxes	367,588,543	49.2%	365,490,064	47.6%	394,573,055	48.8%	395,741,156	48.9%	407,469,582	48.9%	427,984,248	49.6%
												0.0%
1131 Occupational Taxes	116,762,420	15.6%	120,452,400	15.7%	128,882,355	16.0%	132,569,312	16.4%	139,825,242	16.8%	148,215,000	17.2%
Other Local	14,131,930	1.9%	11,712,294	1.5%	14,918,394	1.8%	14,346,876	1.8%	13,360,282	1.6%	11,113,116	1.3%
TOTAL Local Revenue	498,482,893	66.7%	497,654,758	64.8%	538,373,804	66.8%	542,657,344	67.1%	560,655,106	67.3%	587,312,364	68.1%
STATE REVENUE												
3111 SEEK Funds	243,348,060	32.6%	264,745,559	34.5%	263,184,705	32.6%	261,949,817	32.4%	267,901,401	32.1%	267,066,168	31.0%
3129 other state	26,840	0.0%	21,387	0.0%	20,344	0.0%	12,416	0.0%	20,588	0.0%	20,600	0.0%
3130 Nat Brd Cert	206,149	0.0%	259,193	0.0%	284,963	0.0%	351,383	0.0%	397,393	0.0%	397,400	0.0%
3800 Rev in Lieu of Taxes	1,794,470	0.2%	1,763,599	0.2%	1,748,204	0.2%	1,748,117	0.2%	1,602,314	0.2%	1,602,300	0.2%
TOTAL State G.F. Funds	245,375,519	32.8%	266,789,738	34.7%	265,238,216	32.9%	264,061,733	32.6%	269,921,696	32.4%	269,086,468	31.2%
FEDERAL REVENUE												
4100 P. L. 874	22,995	0.0%	9,853	0.0%	5,504	0.0%	8,305	0.0%	4,959	0.0%	5,000	0.0%
5210 Fund Transfer	467,600		296,788									
5220 Indirect Cost	3,741,795	0.5%	3,719,016	0.5%	2,880,262	0.4%	2,805,687	0.3%	3,009,041	0.4%	6,097,895	0.7%
Total Federal Funds	4,232,390	0.6%	4,025,657	0.5%	2,885,766	0.4%	2,813,992	0.3%	3,014,000	0.4%	6,102,895	0.7%
Total General Fund	748,090,802	100.1%	768,470,153	100.0%	806,497,786	100.0%	809,533,069	100.0%	833,590,802	100.0%	862,501,727	100.0%
Federal Stabilization (SFSF)	21,039,464								Fund Balance		115,500,000	
									State-paid Benefits		171,073,931	
									TOTAL		1,149,075,658	

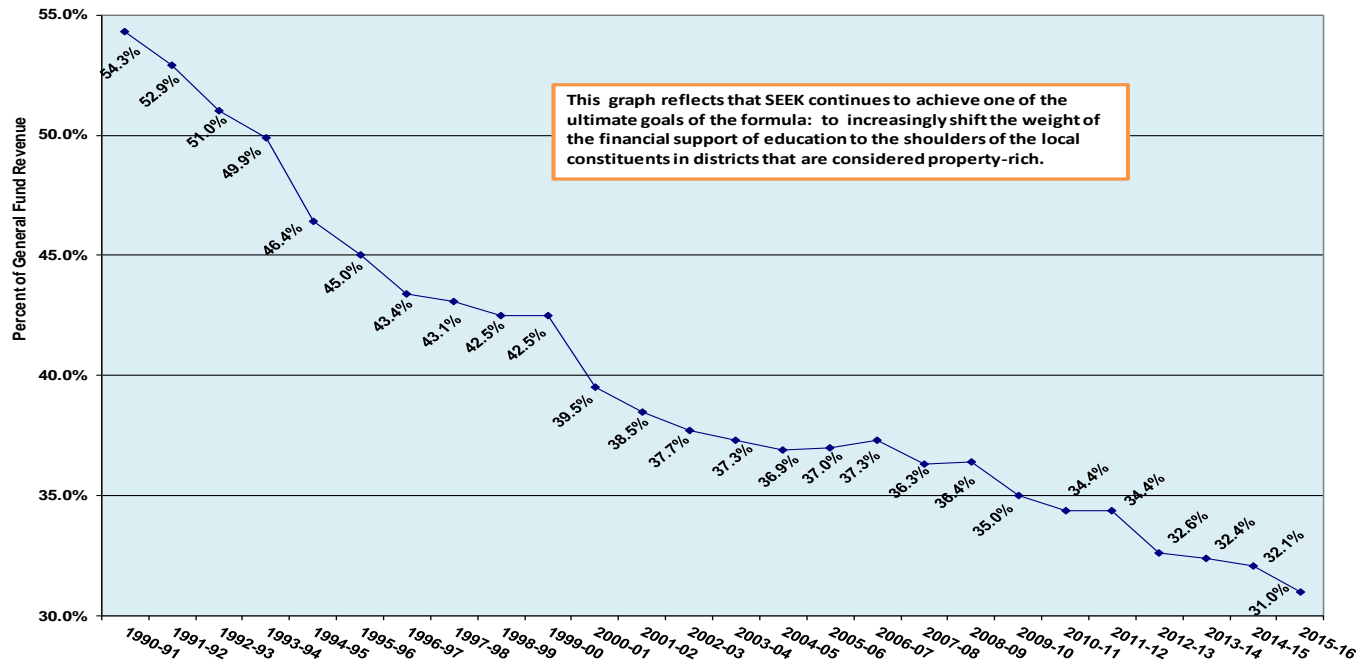
The increase in tax assessments has placed JCPS in a better financial picture both in the current cycle and in the five-year projection.



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



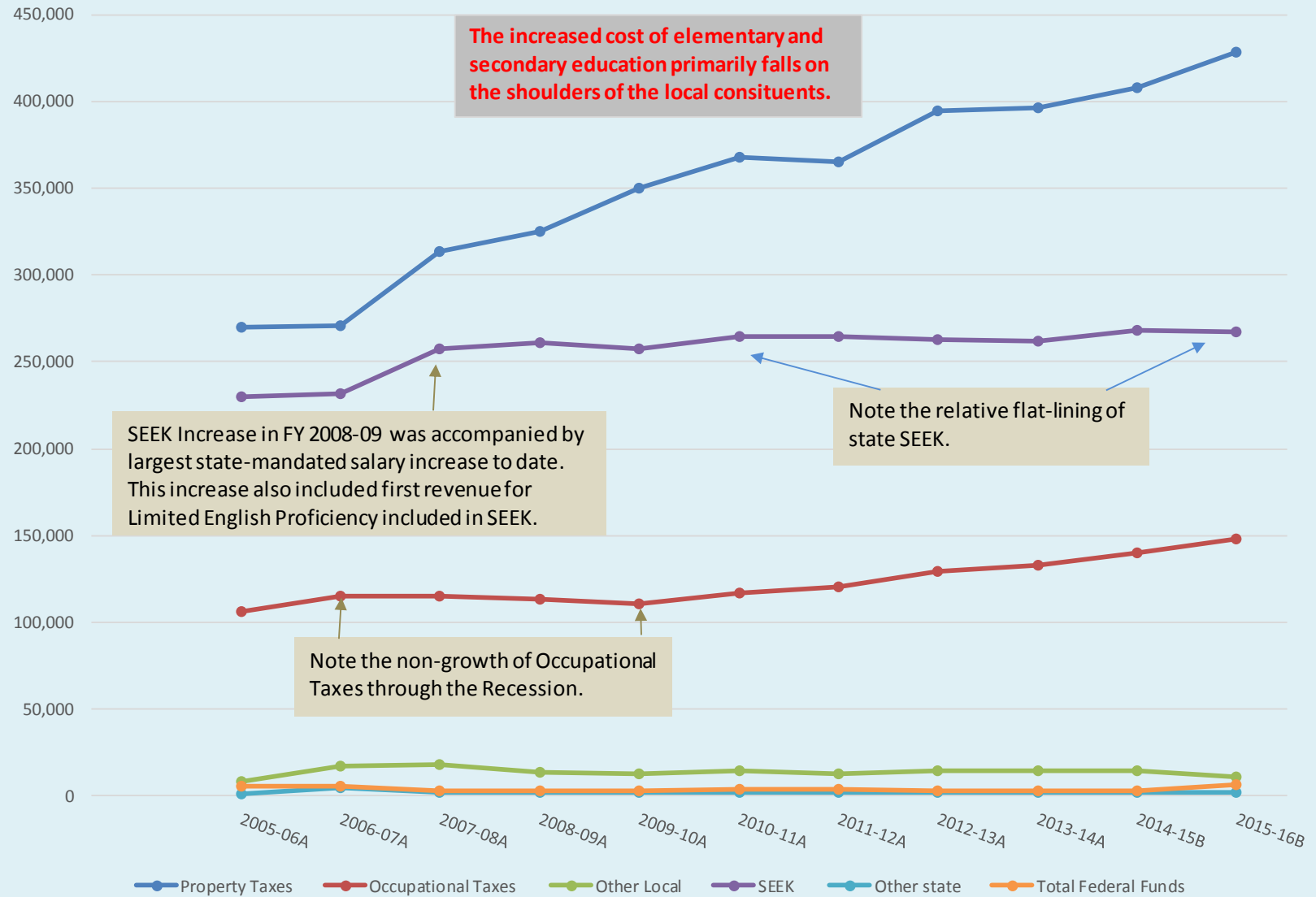
**Jefferson County Public Schools
FY 1990-91 through FY 2015-16
SEEK Revenue As Percent of General Fund**



The graph demonstrates greater proportions of SEEK are funded locally. Local effort will trend towards greater proportions of the total and will eventually reach 99%. There is no likelihood that the SEEK formula could ever be considered inequitable by the majority of stakeholders across the Commonwealth. However, there are commonly agreed upon opportunities the SEEK formula does not yet address. Multiple past studies ordered by a previous Commissioner of Education for Kentucky presented the annual under-funding of an adequate educational system at \$740 million to \$2 billion per year. There is an inadequacy of funding as shown in our comparison to other regional (or adjacent) states' funding of elementary and secondary education. A study cited by Courier Journal in 2005 stated the state funding of education in Indiana was over \$1,000 more per year per student. A revision of the transportation formula within the SEEK formula is needed in order to eliminate a significant number of districts receiving more revenue for transportation than their costs. The value of weighted factors such as at-risk and LEP are insufficient.

JCPS GENERAL FUND REVENUE TRENDS

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JEFFERSON COUNTY PUBLIC SCHOOL FUND SOURCES

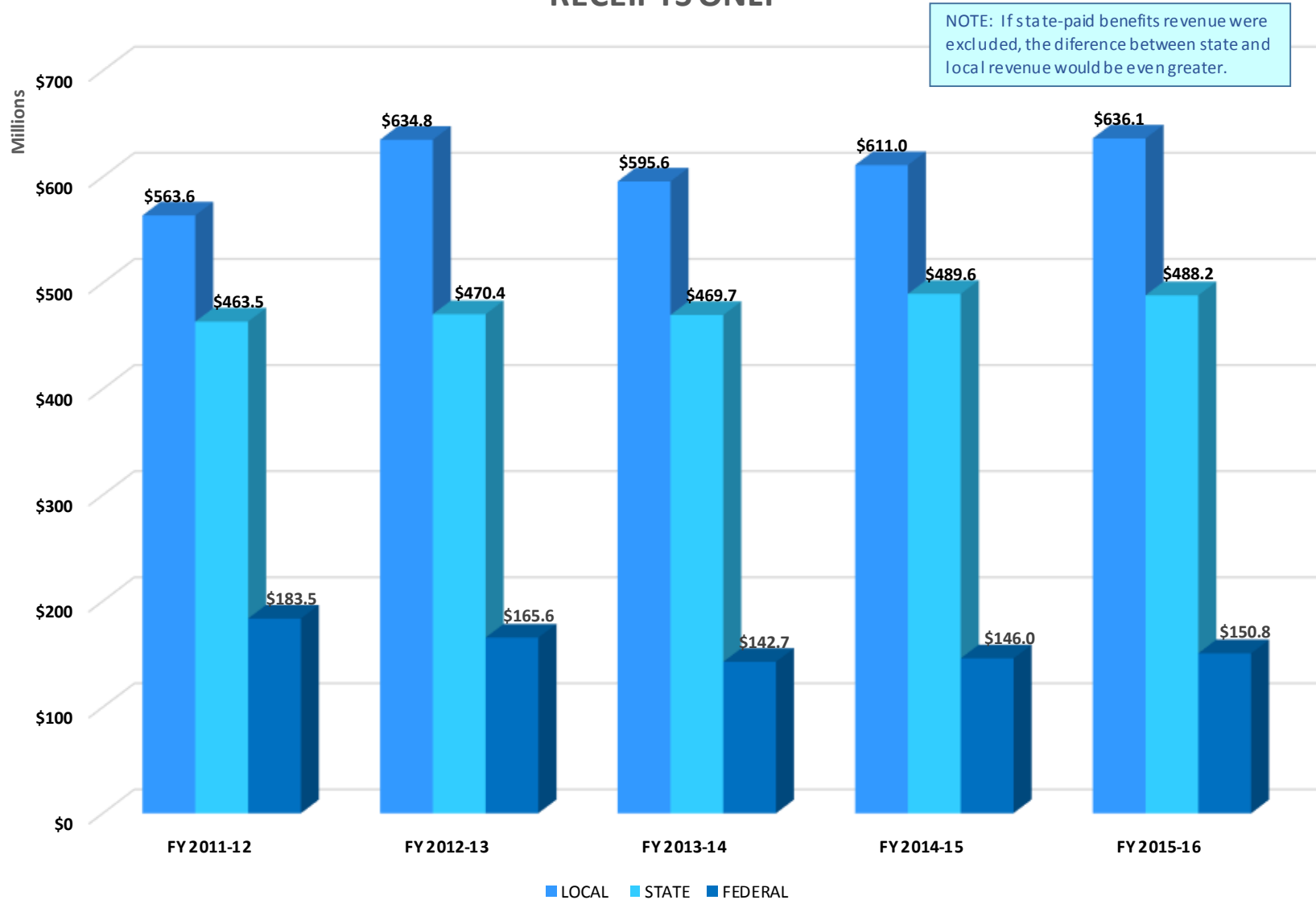
	LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
FUND 1 - General Fund (Receipts only - excludes fund balance)								
FY 2011-12	497,951,545.67	54.27%	415,835,884.59	45.32%	3,728,868.78	0.41%	917,516,299.04	100.00%
FY 2012-13	538,373,804.87	55.90%	421,852,749.76	43.80%	2,885,765.93	0.30%	963,112,320.56	100.00%
FY 2013-14	542,657,344.22	55.76%	427,786,368.03	43.95%	2,813,992.39	0.29%	973,257,704.64	100.00%
FY 2014-15	560,655,107.00	55.78%	441,504,207.00	43.92%	3,013,990.00	0.30%	1,005,173,304.00	100.00%
FY 2015-16	587,312,364.00	56.82%	440,160,399.00	42.59%	6,102,895.00	0.59%	1,033,575,658.00	100.00%
FUND 2 - Grants and Awards (new-year grants only)								
FY 2011-12	12,977,215.65	7.01%	32,641,138.96	17.62%	139,633,925.58	75.38%	185,252,280.19	100.00%
FY 2012-13	12,369,059.29	7.44%	34,844,480.63	20.95%	119,079,888.41	71.61%	166,293,428.33	100.00%
FY 2013-14	11,543,233.00	8.49%	30,369,472.29	22.32%	94,125,102.00	69.19%	136,037,807.29	100.00%
FY 2014-15	10,779,726.00	7.92%	34,228,808.00	25.14%	91,141,503.00	66.94%	136,150,037.00	100.00%
FY 2015-16 *	6,796,866.00	5.22%	34,896,476.00	26.80%	88,519,753.00	67.98%	130,213,095.00	100.00%
FUND 310 - Capital Outlay								
FY 2011-12	0.00	0.00%	8,565,567.00	100.00%	0.00	0.00%	8,565,567.00	100.00%
FY 2012-13	0.00	0.00%	8,721,252.00	100.00%	0.00	0.00%	8,721,252.00	100.00%
FY 2013-14	0.00	0.00%	8,708,956.00	100.00%	0.00	0.00%	8,708,956.00	100.00%
FY 2014-15	0.00	0.00%	8,701,711.00	100.00%	0.00	0.00%	8,701,711.00	100.00%
FY 2015-16	0.00	0.00%	8,730,000.00	100.00%	0.00	0.00%	8,730,000.00	100.00%
FUND 320 - Building Fund								
FY 2011-12	39,653,477.54	98.31%	680,598.00	1.69%	0.00	0.00%	40,334,075.54	100.00%
FY 2012-13	72,747,010.17	99.56%	324,994.00	0.44%	0.00	0.00%	73,072,004.17	100.00%
FY 2013-14	31,902,517.99	100.00%	0.00	0.00%	0.00	0.00%	31,902,517.99	100.00%
FY 2014-15	32,351,764.28	98.66%	439,945.00	1.34%	0.00	0.00%	32,791,709.28	100.00%
FY 2015-16	32,770,714.00	99.45%	180,000.00	0.55%	0.00	0.00%	32,950,714.00	100.00%
FUND 51 - Nutrition Services								
FY 2011-12	10,198,553.97	18.36%	5,332,816.13	9.60%	40,014,036.19	72.04%	55,545,406.29	100.00%
FY 2012-13	9,533,798.67	16.63%	4,216,864.05	7.36%	43,567,444.35	76.01%	57,318,107.07	100.00%
FY 2013-14	8,197,256.60	14.64%	2,054,333.15	3.67%	45,755,570.30	81.70%	56,007,160.05	100.00%
FY 2014-15	5,984,311.99	9.69%	3,934,203.00	6.37%	51,831,796.44	83.94%	61,750,311.43	100.00%
(excludes fund bal) FY 2015-16	7,934,291.32	11.74%	3,471,962.00	5.14%	56,157,295.67	83.12%	67,563,548.99	100.00%

(excludes fund balance)

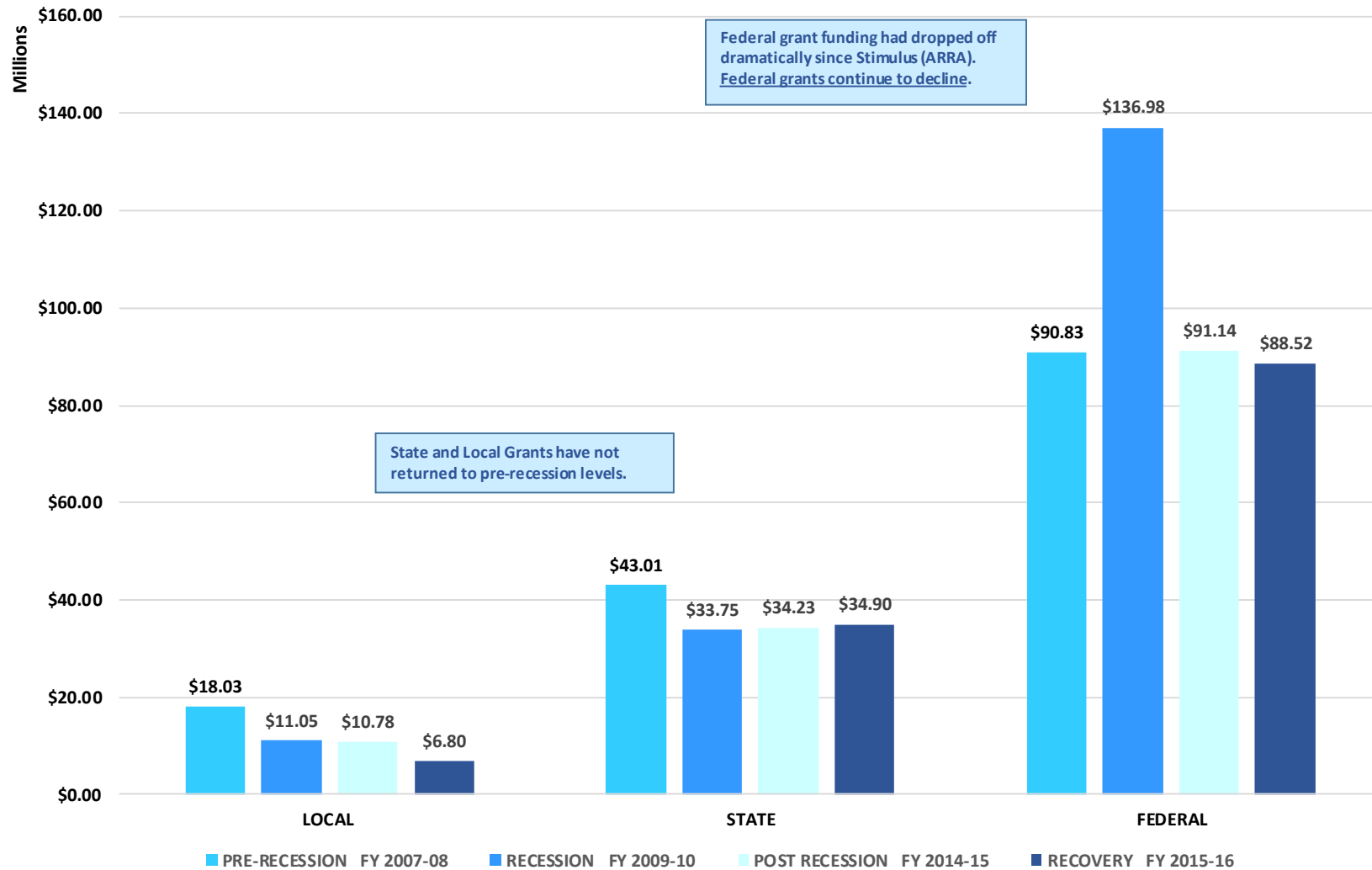
JEFFERSON COUNTY PUBLIC SCHOOL FUND SOURCES (continued)

	LOCAL	% of Total	STATE	% of Total	FEDERAL	% of Total	TOTAL	% of Total
FUND 52 - Day Care								
FY 2011-12	810,602.00	75.23%	159,666.26	14.82%	107,283.00	9.96%	1,077,551.26	100.00%
FY 2012-13	504,953.00	61.42%	253,771.01	30.87%	63,461.56	7.72%	822,185.57	100.00%
FY 2013-14	39,613.40	5.85%	637,637.83	94.15%	0.00	0.00%	677,251.23	100.00%
FY 2014-15	27,341.37	4.61%	566,217.07	95.39%	0.00	0.00%	593,558.44	100.00%
FY 2015-16	56,183.00	8.41%	611,781.00	91.59%	0.00	0.00%	667,964.00	100.00%
	(includes fund balance)							
FUND 53 - Enterprise								
FY 2011-12	560,911.55	92.32%	46,687.10	7.68%	0.00	0.00%	607,598.65	100.00%
FY 2012-13	87,451.50	93.61%	5,969.48	6.39%	0.00	0.00%	93,420.98	100.00%
FY 2013-14	86,791.76	90.30%	9,328.28	9.70%	0.00	0.00%	96,120.04	100.00%
FY 2014-15	125,303.31	93.17%	9,184.98	6.83%	0.00	0.00%	134,488.29	100.00%
FY 2015-16	93,426.00	91.05%	9,184.98	8.95%	0.00	0.00%	102,610.98	100.00%
	(excludes fund balance)							
FUND 54 - Adult Ed Tuition								
FY 2011-12	579,302.20	87.95%	79,367.86	12.05%	0.00	0.00%	658,670.06	100.00%
FY 2012-13	452,459.25	88.19%	60,569.22	11.81%	0.00	0.00%	513,028.47	100.00%
FY 2013-14	455,756.02	91.37%	43,047.36	8.63%	0.00	0.00%	498,803.38	100.00%
FY 2014-15	399,858.44	83.72%	77,779.70	16.28%	0.00	0.00%	477,638.14	100.00%
FY 2015-16	450,000.00	85.26%	77,779.70	14.74%	0.00	0.00%	527,779.70	100.00%
	(excludes fund balance)							
FUND 59 - Tuition Preschool								
FY 2011-12	849,732.36	86.67%	130,745.51	13.33%	0.00	0.00%	980,477.87	100.00%
FY 2012-13	769,384.00	86.80%	116,981.52	13.20%	0.00	0.00%	886,365.52	100.00%
FY 2013-14	672,725.00	90.58%	69,970.17	9.42%	0.00	0.00%	742,695.17	100.00%
FY 2014-15	663,178.30	85.93%	108,593.17	14.07%	0.00	0.00%	771,771.47	100.00%
FY 2015-16	722,573.94	86.93%	108,593.17	13.07%	0.00	0.00%	831,167.11	100.00%
TOTALS								
FY 2011-12	563,581,340.94		463,472,471.41		183,484,113.55		1,210,537,925.90	
FY 2012-13	634,837,920.75		470,397,631.67		165,596,560.25		1,270,832,112.67	
FY 2013-14	595,555,237.99		469,679,113.11		142,694,664.69		1,207,929,015.79	
FY 2014-15	610,986,590.69		489,570,648.92		145,987,289.44		1,246,544,529.05	
FY 2015-16	636,136,418.26		488,246,175.85		150,779,943.67		1,275,162,537.78	

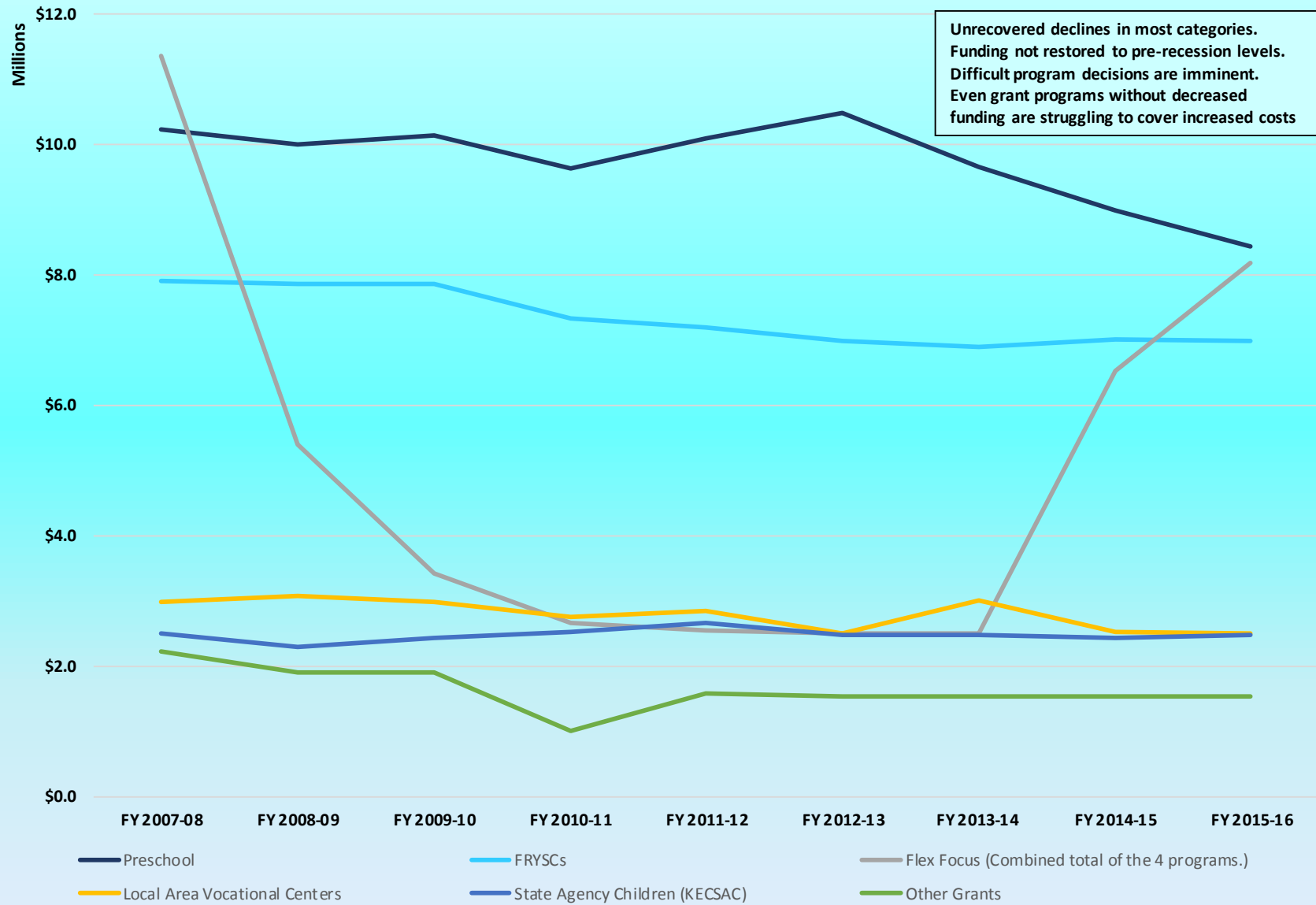
Jefferson County Public Schools Revenue (excluding fund balance) RECEIPTS ONLY



JEFFERSON COUNTY PUBLIC SCHOOLS GRANT FUNDS IN FOUR PERIODS



JCPS State Grant Revenue Trend



GRANT	Preschool	FRYSCs	Flex Focus (Combined total of the 4	Local Area Vocational Centers	State Agency Children (KECSAC)	Other Grants	Total Allocation
FY 2007-08	10,232,383	7,915,740	11,376,549	2,991,445	2,503,176	2,230,582	37,249,875
FY 2008-09	10,003,207	7,873,038	5,397,252	3,079,999	2,302,339	1,905,085	30,560,920
FY 2009-10	10,146,436	7,857,724	3,423,300	2,979,070	2,423,452	1,902,074	28,732,056
FY 2010-11	9,631,241	7,345,098	2,671,653	2,760,817	2,529,380	1,009,939	25,948,128
FY 2011-12	10,102,848	7,195,974	2,551,747	2,840,762	2,657,907	1,577,847	26,927,085
FY 2012-13	10,494,774	6,986,680	2,495,754	2,491,512	2,478,762	1,529,698	26,477,180
FY 2013-14	9,664,110	6,908,216	2,503,897	3,006,247	2,478,740	1,529,698	26,090,908
FY 2014-15	9,004,864	7,013,311	6,528,280	2,513,886	2,438,997	1,534,698	29,034,036
FY 2015-16	8,437,447	6,983,347	8,198,676	2,508,725	2,467,920	1,534,698	30,130,813
Change 2007-08 vs 2015-16	(1,794,936)	(932,393)	(3,177,873)	(482,720)	(35,256)	(695,884)	(7,119,062)
						% Change	-19.1%

*Flex Focus above – Extended School Services, Instructional Resources, SAFE Schools, Profesional Development

Status of On-going District Rescues or Supplements of Grant Programs 2015-16

		Comment
Preschool		
General Fund	2,575,089	
General Fund	3,500,000	Waiver of transportation bills: \$1 million paid from 2015 but posted in 2016. Waiver will be \$4.5 million in FY 2016-17.
Title I	<u>10,300,000</u>	
	16,375,089	
State Agency (supplements state KECSAC grant)	11,079,076	Support has increased in recent years due to expansions at Home of the Innocents, Peace Academy, and others.
KERA -Locally Operated Voc Tech	4,559,793	Increase cost of \$478,000 since 2010-11. State funding has decreased.
FRYSC Grant	1,078,155	The first support in 2010-11 was 7% of coordinators salaries and fringes, 2011-12 support was 12.2%, 2012-13 was 14%, and 2013-14 was 16%.
Rescue of Title IV (Safe School Assessment Center)	1,035,433	Last of three rescues was at onset of 2011-12. Gen. Fund now supports the Assessment Center 100%.
LEEP	504,522	Includes two support positions & five Career Planners at High Schools (10 Career Planners are supported By Louisville Metro, United Way)
Center for School Safety	250,000	General Fund Rescue began in 2012-13 for staff at Breckinridge Metro. Additional increase of \$60,000 in 2014-15
Adult Ed	159,926	Family Literacy Program (aka LEAF). This supports the preschool element of the family program.
National Board Certification	263,066	This amount is gap between state revenue and expenses for FY 2014-15. Funding gap for FY 2015-16 is not yet known - state payment is in June
TOTAL	<u>51,680,149</u>	

FY 2015-16 GRANT LIST - WORKING BUDGET

	Project Title	<u>15-16</u>		<u>15-16</u>
LOCAL			FEDERAL	
	YMCA CHILD ENRICHMENT	379,704	TITLE I FY16	37,575,813
	RAPHAEL AVELLAR TRUST	424,678	TITLE I, PART D 16	242,101
	KATHERINE AVELLAR TRUST	1,558,019	TITLE I SCHOOL IMPROVEMENT	1,023,967
	GENERAL FUND TRANSFERS (KETs)	2,205,000	MEDICAID REIMBURSEMENT	2,387,262
	LOUISVILLE PARTNERSHIP	525,430	IDEA-B/JCPS CO-OP	917,286
	YOU/METRO	331,650	IDEA-B	22,425,307
	CRUSADE GRANTS	252,000	IDEA-B DISABILITIES	440,000
	NORTON HEALTHCARE	195,000	IDEA-B PRESCHOOL	797,756
	SUMMER YOUTH JOBS	147,902	TITLE III, LEP	1,143,231
	NEIGHBORHOOD PLACE	117,591	VOC/TECH EDUCATION	1,132,085
	JCTA PRESIDENT 15	72,552	TITLE II-TCH QUALITY	4,149,069
	SAVE THE CHILDREN	61,532	HEAD START-REGULAR	11,237,698
	CURRICULUM RESOURCE	83,151	ROTC REIMBURSEMENTS	723,416
	FRYSC DONATIONS ETC	265,009	YOU / WIA	481,100
	OTHER	177,648	YOU/GOODWILL	63,000
	TOTAL LOCAL	6,796,866	HEAD START-TRAINING	126,340
			HEAD START-EARLY ED	2,275,611
			ADULT ED FEDERAL	1,322,551
			HEAD START-EARLY TRN	56,160
STATE	STATE AGENCY/KECSAC 15	2,467,920	TOTAL FEDERAL	88,519,753
	LOCALLY OPERATED VOC 15	2,508,725		
	K-ESS 15	3,744,877		
	K-FAM RES/YTH SVC 15	6,983,347		
	K-PRESCHOOL 15	8,584,428	TOTAL	<u>130,213,095</u>
	LOCAL DIST TECH 15	2,200,000		
	READ TO ACHIEVE	1,358,000		
	K-TEXTBOOKS FY15	2,414,866		
	ADULT ED BASIC	1,860,171		
	K-PROF DEVELOP 15	1,175,000		
	CENTER FOR SCH SAFETY 15	863,933		
	MOAs with KDE	446,239		
	GIFTED/TALENTED 15	151,698		
	JUVENILE JUSTICE SUMMER TRAIN	57,272		
	OTHER	80,000		
	TOTAL STATE	34,896,476		

* Title I includes \$10.3 million commitment to Early Childhood made by JCPS

GENERAL FUND BREAKDOWN BY DIVISION

	2012-13	2013-14	2014-15	2015-16
ELEMENTARY	331,696,092	341,806,026	348,519,879	364,862,422
MIDDLE	131,779,979	135,304,389	137,334,745	141,318,146
SECONDARY	184,214,415	190,323,319	204,327,815	211,352,906
PRESCHOOL	1,942,983	1,362,815	3,269,345	2,575,089
SPECIAL ED. SCHOOLS	10,684,632	11,104,526	12,468,916	15,272,821
SPECIAL SCHOOLS	50,915,529	52,409,527	52,905,121	52,088,939
less fund transfer for unit 978				-93,175
STATE AGENCY	10,060,319	10,048,567	10,394,566	11,079,076
Districtwide School centered Costs (Unit 945)	2,930,781	3,620,144	3,606,704	6,287,219
SUBTOTAL	724,224,729	745,979,312	772,827,091	804,743,443
ADMINISTRATION	2,381,425	2,498,817	2,424,752	1,828,163
OPERATIONS DIVISION	111,110,088	120,353,941	115,099,351	131,235,183
ACADEMICS DIVISION	27,368,700	28,161,187	29,482,224	31,418,005
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	7,961,415	8,371,499	8,572,400	9,433,960
COMMUNICATIONS AND COMMUNITY RELATIONS	4,679,324	3,544,162	3,129,156	3,198,091
EQUITY DIVISION	3,131,091	3,491,896	3,739,704	4,493,873
FINANCIAL SERVICES	8,526,797	8,181,557	8,168,237	10,499,078
Districtwide Costs and fiscal reserve (units 950, 960,000)	52,508,032	55,865,149	58,577,898	69,448,075
less fund transfer for KETS				-2,200,000
2% Contingency				82,684,613
SUBTOTAL	217,666,872	230,468,208	229,193,722	342,039,041
TOTAL	941,891,602	976,447,520	1,002,020,813	1,146,782,484
<u>Other Financing Uses</u>				
FUND TRANSFER	16,559,496	8,728,806	5,278,611	2,293,175
OTHER	-1,004,517	-1,773,047	0	0
GRAND TOTAL	957,446,581	983,403,279	1,007,299,424	1,149,075,659
MUNIS	957,446,582	983,403,280	1,007,299,424	1,149,075,659
CAFR TOTAL	957,446,582	983,403,280		

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 be constantly 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, and \$4 million was distributed to schools in Section 7 for FY 2015-16.

ALLOCATIONS TO SITE-BASED COUNCILS (702 KAR 3:246)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 *	5-year change	% Ave Annual Change
ELEMENTARY								
Salaries	161,634,075	174,671,183	178,490,093	178,930,674	181,289,693	191,875,426	30,241,351	3.53%
Instructional Operational	9,129,422	11,220,324	11,442,254	11,669,520	10,497,011	11,527,737	2,398,315	5.33%
Additional Gap Funds	1,787,491	2,212,267	2,271,639	1,973,549	1,948,011	2,070,877	283,386	3.67%
TOTAL ELEMENTARY	172,550,988	188,103,774	192,203,986	192,573,743	193,734,715	205,474,040	32,923,052	3.61%
% to Total General Fund Budget (excluding 2% Contingency)	19.30%	20.15%	20.07%	19.58%	19.23%	19.27%		0.00%

* FY 2015-16 includes carryover and carry forward.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 *	5-year change	% Ave Change
MIDDLE								
Salaries	61,179,008	66,876,747	70,855,628	72,525,257	72,084,190	74,827,599	13,648,591	4.16%
Instructional Operational	3,333,244	4,504,981	3,479,126	3,818,832	3,428,451	4,618,098	1,284,854	9.32%
Additional Gap Funds	674,589	905,535	894,419	727,202	788,777	727,236	52,647	3.00%
TOTAL MIDDLE	65,186,841	72,287,263	75,229,173	77,071,291	76,301,418	80,172,933	14,986,092	4.30%
% to Total General Fund Budget (excluding 2% Contingency)	7.29%	7.74%	7.86%	7.84%	7.57%	7.52%		

* FY 2015-16 includes carryover and carry forward.

ALLOCATIONS TO SCHOOL COUNCILS (continued)

HIGH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16 *	5-year change	% Ave Change
Salaries	83,973,261	92,542,938	96,069,191	98,001,811	96,533,547	100,867,889	16,894,628	3.80%
Instructional Operational	6,707,095	6,367,130	6,005,011	5,673,651	5,949,608	6,955,298	248,203	1.10%
Additional Gap Funds	902,600	1,017,895	1,111,372	995,137	1,084,695	1,247,644	345,044	7.10%
TOTAL HIGH	91,582,956	99,927,963	103,185,574	104,670,599	103,567,850	109,070,831	17,487,875	3.61%
% to Total General Fund Budget (excluding 2% Contingency)	10.24%	10.70%	10.78%	10.64%	10.28%	10.23%		
TOTAL COUNCIL BUDGET	329,320,785	360,319,000	370,618,733	374,315,633	373,603,983	394,717,804	65,397,019	3.75%
% to Total General Fund Budget (excluding 2% Contingency)	36.83%	38.60%	38.71%	38.06%	37.09%	37.01%		
STABILIZATION BUDGET	20,518,770							
EMPLOYEE BENEFITS (900XN)							5-year change	% Ave Change
ELEMENTARY	11,013,381	12,584,234	13,853,160	14,408,533	15,314,191	16,403,273	5,389,892	8.35%
MIDDLE	3,361,783	3,875,436	4,411,021	4,790,767	5,145,105	5,569,747	2,207,964	10.67%
HIGH	4,979,284	5,852,273	6,570,950	6,992,322	7,453,494	8,267,757	3,288,473	10.75%
Total	19,354,448	22,311,943	24,835,131	26,191,622	27,912,790	30,240,777	10,886,329	9.39%
TOTAL SITE-BASED ALLOCATIONS AND BENEFITS								
ELEMENTARY	183,564,369	200,688,008	206,057,146	206,982,276	209,048,906	221,877,313	38,312,944	3.92%
MIDDLE	68,548,624	76,162,699	79,640,194	81,862,058	81,446,523	85,742,680	17,194,056	4.65%
HIGH	96,562,240	105,780,236	109,756,524	111,662,921	111,021,344	117,338,588	20,776,348	4.03%
GRAND TOTAL	348,675,233	382,630,943	395,453,864	400,507,255	401,516,773	424,958,581	76,283,348	4.09%
% to Total General Fund Budget (excluding 2% Contingency)	38.99%	40.99%	41.30%	40.73%	39.86%	39.85%		

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

SCHOOL ADDED ALLOCATIONS (ADD-ON SCHOOL PROGRAMS) –

The greatest budget increases from 2012 forward has truly been at the school level. There are several aspects worth mentioning in regards to these increases. These aspects are as follows: the relation of add-on programs to councils and their decision-making; the implications to KDE mandates on chart of accounts; the vital importance of non-instructional elements added to schools in recent years; the budget process by which add-on programs have been added; and the increases in direct instruction through this process.

The increases at the school level for add-on programs are not under council purview, but the councils must understand and be provided information about those allocations. The councils cannot make their decisions without knowing the integral components added to the schools.

The JCPS chart of accounts, including the identification of specific distinctions between instructional and non-instructional, are determined by the Kentucky Department of Education (KDE). With the exception of some project numbers in General Fund, KDE “owns” the chart of accounts by which our programs are identified. If KDE determines that principals, assistant principals, counselors, resource teachers, librarians, and other important positions are non-instructional, then JCPS must defer to their directives. Yet, we know many of our peer districts do not define the function of direct instruction with the same distinctions.

The greatest investments in our District have been made at the school level in non-instructional functions. However, the added components that are non-instructional have been instrumental in the rising tide of school success. Examples of the non-instructional increases are as follows: Goal Clarity Coaches, elementary assistant principals, CARTs, mental health counselors, FRYSC Coordinator salary rescue, SRT Coaches, and more. One example of the importance of the non-instructional elements added to schools is the Goal Clarity Coach (GCC). The Professional Learning Communities (PLCs) have been instrumental in the needed infra-structure for schools to accelerate their focus on individual student achievement. The GCCs have been pivotal to the ability of schools to implement PLCs with integrity.

It is important to know there is a process for inserting added components to schools for programs and allocations not under council purview. This process is reliant on the Board approval in the Tentative Budget. In this 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 elementary assistant principals is noteworthy because it started as a grass-roots effort at the school level, but grew into a school need that was discussed extensively by the superintendent and the Board. Specifically, more and more stakeholders acknowledged the need to have administrative support in elementary schools, and this was finally reflected in the 2005 AdvancEd staffing standards for schools. 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.

Direct instruction has increased in the form of SRT/PBIS Coaches, ESL program expansion, and transition teachers. 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.

SCHOOL ADDED ALLOCATIONS (Allocated to schools but not under council decision-making)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16		
ELEMENTARY								
Special Education Add-ons	29,995,859	29,818,804	29,943,222	30,602,801	31,136,702	31,270,627	1,274,768	0.84%
Assistant Principals	0	0	6,589,263	7,563,202	7,764,728	8,486,559	8,486,559	
Goal Clarity Coach Initiative	0	0	2,483,288	4,460,699	6,605,670	7,246,237	7,246,237	
ESL Add-ons	3,588,117	3,772,999	4,311,778	4,882,270	5,451,374	6,541,319	2,953,202	12.86%
MUSIC (salaries) - 2 key codes	0	0	0	1,422,344	1,426,858	1,659,102		
Start-up & Gold Days (Reg Program)	1,642,120	1,769,600	1,597,504	1,764,020	1,801,206	1,799,301	157,181	2.09%
Class-size and Redesign	1,433,098	2,092,517	1,933,980	1,845,855	1,887,575	1,912,552	479,454	7.49%
Student Reponse Team Coach	0	0	0	0	1,373,082	1,455,576	1,455,576	
Building Ops Add-ons (987)	443,590	949,133	931,414	981,585	970,526	1,090,285	646,695	25.74%
Office Supplies (977)	304,063	296,771	314,556	312,720	324,318	316,324	12,261	
Asst Principal Extended Days	195,059	169,139	814,751	855,918	856,311	934,760	739,701	76.54%
Counselor Extended Days	244,145	261,421	252,495	232,060	248,862	276,000	31,855	
Foreign Language	876,485	937,384	980,504	1,030,882	1,062,119	1,137,568	261,083	5.36%
Magnet	557,011	687,320	775,600	771,609	783,718	679,695	122,684	4.80%
Magnet RT	612,473	648,660	638,040	681,199	657,336	628,816	16,343	0.64%
Fee Waiver	733,523	735,725	744,999	772,425	777,275	804,825	71,302	1.88%
Security Monitors	758,505	795,357	816,655	808,001	734,764	811,459	52,954	1.57%
FRYC Coordinator Rescue	305,293	535,976	428,860	591,339	568,643	647,523	342,230	20.70%
Textbooks	789,203	1,250,291	1,156,952	1,060,977	522,742	20,957	-768,246	-20.81%
Embedded PD	0	0	648,063	720,589	0	0	0	
TLCs	631,796	676,527	693,944	629,177	0	0	-631,796	
Other Instruction xxx1722 org	0	0	0	0	229,181	263,142	263,142	
Montessori	394,066	408,622	406,569	415,136	428,745	453,353	59,287	
Extended Learning (ATTAIN)	0	0	0	898,903	301,541	0	0	
Mental Health Counselors	0	0	0	0	341,069	329,423		
Employee Benefits (900XA; R16XA, 125X, C16XA)	2,199,328	2,485,110	3,166,453	3,526,211	4,087,976	4,550,395	2,351,067	15.80%
School Tech Coordinator	206,408	210,690	204,817	204,278	210,391	212,850	6,442	0.64%
District Positive Action Center	0	0	0	0	222,400	0	0	
Catalpa Program	0	0	0	0	15,000	667,383		
REACH						378,319		
Activity Sponsor	0	32,838	34,401	34,197	38,941	60,210	60,210	#DIV/0!
Office of Principal	0	0	0	0	0	0	0	
Other programs, start-up costs etc.	1,719,288	2,129,304	2,377,213	1,244,212	1,283,552	992,181	-727,107	
Sub total ELEMENTARY	47,629,432	50,664,188	62,245,321	68,312,608	72,112,605	75,626,741	27,997,309	9.88%
State-paid benefits	55,587,247	56,862,810	63,393,625	66,511,142	67,358,368	67,358,368	11,771,121	3.99%
totals from SBDM Funding	183,564,369	200,688,008	206,057,146	206,982,276	209,048,906	221,877,313	38,312,944	3.92%
GRAND TOTAL	286,781,048	308,215,006	331,696,092	341,806,026	348,519,879	364,862,422	78,081,374	4.96%
% to Total	32.1%	33.0%	34.6%	34.8%	34.6%	34.2%		
(excluding 2% contingency)								

SCHOOL ADDED ALLOCATIONS - continued - (Allocated to schools but not under council decision-making)

MIDDLE	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	Annual Change
Special Education Add-ons	13,501,835	13,918,406	14,007,883	13,507,476	12,658,633	12,650,733	-851,102	-1.24%
Instruction Add-ons (key 052)	1,895,546	2,219,001	2,236,558	2,052,431	2,114,585	2,101,521	205,975	2.41%
Instruction Add-ons (key 918)	0	0	605	81	1,467,940	2,041,038		
Includes TRANSITION TEACHERS								
Goal Clarity Initiative	0	0	646,656	887,110	1,841,618	1,955,200	1,955,200	
ESL Add-ons	1,032,918	988,390	1,094,357	1,169,361	1,218,357	1,202,841	169,923	3.24%
Extended Learning (ATTAIN) key 706	0	0	0	0	566,910	2,434	2,434	
MUSIC (salaries) - 2 key codes	0	0	0	917,172	971,266	903,605		
(Budgeted in schools in 2013-14)							0	
Activity Sponsor	181,680	124,372	134,171	132,894	134,556	112,200	-69,480	
Activity Bus Contract	0	23,339	46,983	35,135	52,186	90,537		
Start-up & Gold Days	644,281	709,911	612,637	721,923	684,886	736,361	92,080	3.34%
Security Monitors	625,061	682,924	699,419	667,549	661,400	668,643	43,582	1.46%
Security Contract	18,615	12,993	24,496	22,743	16,540	28,860	10,245	
Administrator Extended Days	50,844	74,902	218,519	210,059	207,339	211,155	160,311	
Administrative Add-on	207,169	2,325,270	201,617	182,572	243,683	199,741	-7,428	187.41%
Building Ops Add-ons (987)	190,604	366,362	349,467	389,971	364,959	402,757	212,153	20.63%
Office Supplies (977)	127,790	133,218	130,537	129,358	141,586	134,714	6,924	1.19%
Student Response Team Coach	0	0	0	0	468,931	635,174	635,174	
Montessori (Westport)	0	102,448	220,381	345,172	361,714	395,687	395,687	
Magnet (Western & Highland)	141,380	202,467	209,507	222,837	310,467	385,482	244,102	23.31%
Textbooks	373,232	471,514	506,135	360,699	352,819	35,246	-337,986	-17.45%
Fee Waiver	350,161	354,240	369,792	378,686	388,170	388,170	38,009	2.09%
FRYC Coordinator Rescue	76,054	130,913	124,469	157,138	194,930	167,966	91,912	20.73%
Athletics (less fringes)	6,402	165,014	185,979	201,264	199,956	334,708	328,306	513.04%
Safe School Program (less fringes)	220,694	203,643	219,514	208,842	211,039	250,387	29,693	2.98%
Mental Health Counselors	0	0	0	0	76,074	94,684	94,684	
Employee Benefits (900XA & 125X)	975,240	1,222,699	1,369,097	1,376,400	1,605,855	1,790,189	814,949	13.21%
School Tech Coordinator	63,501	63,833	61,913	70,946	73,399	60,500	-3,001	-0.40%
Other programs, start-up costs etc.	1,947,452	2,128,083	2,552,445	2,083,192	1,170,667	467,176	-1,480,276	
Sub total MIDDLE	22,630,459	26,623,942	26,223,137	26,431,011	28,760,465	28,447,709	5,817,250	4.93%
State-paid benefits	22,640,721	23,791,771	25,916,648	27,011,320	27,127,757	27,127,757	4,487,036	3.73%
totals from SBDM Funding	68,548,624	76,162,699	79,640,194	81,862,058	81,446,523	85,742,680	17,194,056	4.65%
GRAND TOTAL	113,819,804	126,578,412	131,779,979	135,304,389	137,334,745	141,318,146	27,498,342	4.48%
% to Total	12.7%	13.6%	13.8%	13.8%	13.6%	13.3%		
(excluding 2% contingency)								

SCHOOL ADDED ALLOCATIONS - continued - (Allocated to schools but not under council decision-making)

HIGH	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	Annual Change
Special Education Add-ons	14,771,625	14,833,363	14,909,012	15,336,252	15,927,681	16,542,266	1,770,641	2.30%
Teachers (Trim. & Trans.Cntr key 918	2,259,494	2,366,393	2,783,747	2,667,737	4,634,468	4,733,788	2,474,294	18.81%
Add-on Teacher (key 052)	0	0	0	0	68,507	69,515		
Voc Tech (106X key 017)	3,328,394	3,436,784	3,584,246	3,342,381	3,992,723	4,307,501	979,107	5.63%
Career Tech Flex (unit 935, 900XS)	550,317	422,341	565,761	533,558	906,551	763,440	213,123	11.83%
ESL Add-ons	1,263,845	1,282,080	1,584,767	1,640,021	1,876,982	1,942,236	678,391	9.29%
Textbooks (900XA and 391X)	1,591,989	1,651,796	1,069,586	960,498	1,817,784	2,677,932	1,085,943	18.98%
Goal Clarity Initiative	0	0	546,335	1,146,843	1,835,762	2,074,650	2,074,650	
Extended Learning	0	0	0	792,154	1,688,904	0	0	
Start-up & Gold Days	880,672	917,369	835,990	913,763	930,328	932,038	51,366	1.32%
Maintenance Worker	1,079,164	1,111,231	1,117,121	1,139,949	1,149,376	1,189,053	109,889	1.96%
Security Monitors	962,004	918,887	954,405	983,428	1,092,794	955,888	-6,116	0.20%
Board pd Office of Princ. (incl BACs)	174,884	228,123	189,307	129,084	683,010	843,987	669,103	86.86%
Activity Sponsor	618,025	661,670	669,121	641,983	674,069	711,934	93,909	2.95%
Building Ops Add-ons (987)	264,972	458,712	491,051	484,571	507,665	517,088	252,116	17.09%
Office Supplies (977)	179,230	181,037	186,437	191,989	187,905	200,318	21,088	2.29%
MUSIC (salaries) - 2 key codes	0	0	0	513,008	653,186	595,645	595,645	
Fee Waiver	492,089	498,328	522,720	553,536	580,680	600,084	107,995	4.06%
Student Reponse Team Coach	0	0	0	0	139,661	142,209	142,209	
FRYC Coordinator Rescue	68,496	116,967	89,418	90,744	138,089	155,493	86,997	22.69%
Magnet - key 981	93,634	68,291	82,730	91,081	94,620	181,048	87,414	
Athletics	3,541,552	3,955,361	3,935,247	3,996,674	4,104,690	3,821,729	280,177	1.71%
Career Planners	0	50,667	201,122	218,974	218,767	232,554	232,554	
Vending Supplement	324,340	346,853	331,880	346,853	316,880	0		-20.30%
Home School Coord. Et al - key 170	17,701	0	0	376,107	427,986	430,218	412,517	
Mental Health Counselors	0	0	0	0	147,217	189,327	189,327	
College Access Res. Teacher	0	0	0	0	515,054	1,052,310	1,052,310	
School Tech Coordinator	36,531	65,414	64,045	68,371	72,516	74,750	38,219	18.57%
Aviation key 567	35,347	52,288	95,410	75,807	113,428	96,428	61,081	
Counselors	0	0	0	0	294,691	341,222		
Other programs, start-up costs, one-time positions	483,407	1,363,054	1,182,225	964,502	0 *	1,316,909	833,502	#DIV/0!
Project 030XS	0	0	0	201,258	3,367,799	3,503,471		
Employee Benefits (900XA,125X,106X)	1,821,768	2,090,184	2,361,128	2,616,071	3,171,147	3,366,518	1,544,750	13.17%
Sub total HIGH	35,373,163	37,486,112	39,021,086	41,982,194	53,853,702	54,561,549	19,188,386	9.45%
State-paid benefits	31,857,278	32,080,334	35,436,805	36,678,204	39,452,769	39,452,769	7,595,491	4.45%
totals from SBDM Funding	96,562,240	105,780,236	109,756,524	111,662,921	111,021,344	117,338,588	20,776,348	4.03%
GRAND TOTAL	163,792,681	175,346,682	184,214,415	190,323,319	204,327,815	211,352,906	47,560,225	5.24%
% to Total	18.3%	18.8%	19.2%	19.4%	20.3%	19.8%		
(excluding 2% contingency)								

EARLY CHILDHOOD – GENERAL FUND SUPPORT

The early childhood 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 an exchange needed to implement the Goal Clarity Coach (GCC) initiative. Specifically, the cost of the Goal Clarity initiative was partially offset by exchanges between grant-funded positions and a General Fund Early Childhood program. The exchange was between grant-funded positions that could no longer stay in grants, and a General Fund Early Childhood program. However, it is important to note that the General Fund portion is not the only local support of Early Childhood program. Specifically, 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 program, the \$10.3 million in Title I investment demonstrates the belief that the support for fragile students in the early years is a vital need for their academic and life-long success. The budget increases we see in FY 2014-15 in General Fund is the recurrent addition of support from General Fund approved by the Board, but the allocations were approved as they were requested: one-year only.

There is one new and significant component of local support that is not represented in net expenses, but it is represented in the five-year forecast to be presented later in this document. Specifically, in FY 2014-15, there is an approximate waiver of transportation reimbursement of approximately \$2.4 million. In FY 2015-16, the net waiver after late payments posted was \$3.5 million and this will increase to \$4.5 million in subsequent years. The impact cannot be seen in the individual expense codes, the waiver has the same impact in long-range planning as if \$4 million in new expenses had been added to the Early Childhood program. For the purposes of new-year AND long-term financial planning, a \$4.5 million reimbursement that is not received by General Fund has the same impact as \$4.5 million in new annual expenses. The early childhood program will receive about \$4.5 million in increased local support that did not previously exist, but that support is not visible in the expense budget since this support is in the form of transportation reimbursements that the program is now exempt from paying. Most importantly, the \$4.5 million waiver will also provide an opportunity for the program to be sustained in spite of decreasing grant funding.

PRESCHOOL

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	% Ave Change
Salaries	961,263	2,333,081	1,467,619	1,116,093	2,350,995	1,787,641	826,378	33.67%
Employee benefits	213,365	588,286	227,859	143,586	456,609	397,755	184,390	56.52%
State-paid benefits	20,804	3,898	26,453	5,510	103,727	103,728	82,924	440.14%
Other Flex Payroll	3,327	50,390	48,534	10,320	23,593	0	-3,327	272.15%
Operational	38,393	48,249	172,518	87,306	334,421 *	285,965	247,572	100.48%
TOTAL PRESCHOOL	1,237,152	3,023,904	1,942,983	1,362,815	3,269,345	2,575,089	1,337,937	39.50%
% to Total	0.1%	0.3%	0.2%	0.1%	0.3%	0.2%		
(excluding 2% Contingency)								

SPECIAL EDUCATION SCHOOLS (aka ECE SCHOOLS)

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 an increase in the Goal Clarity Coach initiative there. The special education schools are Ackerly, Alfred Binet School, Churchill Park, Heuser Hearing and Language Institute, Mary Ryan Academy, and Waller-Williams.

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	% Ave Change
SPECIAL EDUCATION SCHOOLS								
Salaries	7,683,335	7,451,381	7,665,016	7,902,832	8,955,759	11,200,127	3,516,792	8.27%
Employee benefits	689,142	785,745	815,780	862,265	970,097	1,387,795	698,653	15.82%
State-paid benefits	1,791,668	1,656,281	1,792,142	1,885,132	2,151,358	2,151,358	359,690	3.99%
Other Flex Payroll	167,737	181,866	126,233	132,260	117,822	109,074	-58,663	-7.15%
Operational	259,557	332,438	285,461	322,037	273,880	424,467	164,910	13.36%
 TOTAL SPECIAL ED.	 10,591,439	 10,407,711	 10,684,632	 11,104,526	 12,468,916	 15,272,821	 4,681,382	 7.93%
% to Total	1.2%	1.1%	1.1%	1.1%	1.2%	1.4%		
(excluding 2% Contingency)								

SPECIAL SCHOOLS

Ahrens, Breckinridge Metro, Brown School, Minor Daniels Academy, Dawson Orman, ESL Newcomer Center, TAPP Program, Jefferson County High School, Kennedy Metro, Liberty H.S., Two positions at the Challenger Learning Center, The Phoenix School of Discovery, and 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. 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.

SPECIAL SCHOOLS

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	% Ave Change
Salaries	33,754,133	35,156,742	36,561,506	37,397,913	37,829,535	36,188,543	2,434,410	1.45%
Employee benefits	2,124,235	2,395,823	2,688,038	2,801,091	3,091,885	3,346,423	1,222,188	9.56%
State-paid benefits	8,296,444	8,625,036	9,256,709	9,632,077	9,854,981	9,854,981	1,558,537	3.53%
Other Flex Payroll	584,209	544,170	646,726	628,328	668,814	444,548	-139,661	-3.59%
Operational	1,692,939	1,809,283	1,762,550	1,950,118	1,459,906	2,254,444	561,505	8.84%
 TOTAL SPECIAL	 46,451,960	 48,531,054	 50,915,529	 52,409,527	 52,905,121	 52,088,939	 5,636,979	 2.35%
% to Total	5.2%	5.2%	5.3%	5.3%	5.3%	4.9%		

STATE AGENCY

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

STATE AGENCY SITES	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	% Ave Change
Salaries	5,771,760	7,011,662	7,421,313	7,373,644	7,518,471	7,846,986	2,075,226	6.60%
Employee benefits	349,637	454,960	523,159	591,887	623,240	854,996	505,359	20.15%
State-paid benefits	1,504,403	1,664,191	1,865,270	1,859,633	1,971,937	1,971,937	467,534	5.69%
Other Flex Payroll	75,583	67,510	93,418	138,724	73,110	87,838	12,255	9.81%
Operational	244,993	233,997	157,159	84,679	207,808	317,319	72,326	22.93%
 TOTAL STATE AGENCY	 7,946,376	 9,432,320	 10,060,319	 10,048,567	 10,394,566	 11,079,076	 3,132,700	 7.05%
% to Total	0.9%	1.0%	1.1%	1.0%	1.0%	1.0%		
(excluding 2% Contingency)								

There are many items that warrant pointing out regarding central office. First, all positions in central office are approved by the Board, and this standard ensures financial control for JCPS. Second, our Position Control system ensures the integrity of this standard once specific approval is provided by the Board. Third, in the approval of the FY 2014-15 Comprehensive District Improvement Plan, the Board has established that no department may submit an org chart that increases the cost of central office. The savings of one department due to an eliminated position is not be transferable to another department. The realized savings of an eliminated position must be considered a captured efficiency of the District, and not resources that a division head might have at their disposal. Fourth, 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. Fifth, a department must submit a budget request through the established process in order to have resources added. Lastly, literally many of our central office staff are in direct contact with students:

Transportation

Bus Drivers	1,069	Pupil Personnel	
Interim Bus Drivers (unit 960)	20	Social Worker	15
Bus Driver/Compound Asst.	14	Physical Development and Health Services	
Bus Monitors	28	LPNs	22
Special Needs Transportation Assts.	124	English as a Second Language	
Exceptional Child Education		Bilingual Associate Instructor	5
Occupational and Physical Therapists	24	Equity Department	
ECE Instructional Assistants (OT/PT)	3	Diagnostic Assessment Counselor	6
ECE Instructional Assistants	20	Early Childhood	
Audiologist	1.5	Family Services/Parent Involvement Liaisons	6
Family Service Facilitator	2	Family Service Worker	27
Bi-lingual Associate Instructor	1	Instructional Assts. (floaters)	10
Speech Language Pathologist	1	Instructional Assts. & Instructors	28
Instructors and Instructional Assistant	8	Bi-lingual Associate Instructor	2
Exceptional Child Education Placement and Assessment		Site-administrators	<u>2</u>
Psychologists	<u>37.9</u>	subtotal	<u>123</u>
subtotal	1,353		
TOTAL		1,476	

CENTRAL OFFICE

ADMINISTRATION

Includes Superintendent's Office, School Board activities, Ombudsman, and Business Partnerships

	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	1,551,841	1,555,114	1,458,067	955,870	-595,971	-13.49%
Employee Benefits	117,579	123,561	125,837	172,002	54,423	14.54%
Other Payroll (900XS)	23,012	20,672	20,194	6,411	-16,601	-26.91%
Operational	688,993	799,470	820,654	693,880	4,887	1.08%
TOTAL	2,381,425	2,498,817	2,424,752	1,828,163	-553,262	-7.55%
% to Total (excl 2% conting.)	0.2%	0.3%	0.2%	0.2%	0	-10.63%

OPERATIONS DIVISION

Includes Facilities, Transportation, Technology
Supply Services, and Security and Investigations

	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	67,159,722	66,876,007	67,115,196	69,879,734	2,720,012	1.35%
Employee Benefits	19,547,406	19,020,940	18,611,780 *	22,586,949	3,039,543	5.50%
Other Payroll (900XS)	1,058,245	1,153,396	1,943,969	1,032,963	-25,282	10.22%
Operational	23,344,715	33,303,598	27,428,406 **	37,735,537	14,390,822	20.87%
TOTAL	111,110,088	120,353,941	115,099,351	131,235,183	20,125,095	5.99%
% to Total (excl 2% conting.)	11.6%	12.2%	11.4%	12.3%		

* Decrease in fringes due to CERS rate

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

ACADEMICS DIVISION *

	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	21,658,117	21,736,237	21,656,711	22,827,648	1,169,531	1.80%
Employee Benefits	1,940,161	1,985,597	2,046,003	2,157,264	217,103	3.61%
Other Payroll (900XS)	805,834	656,682	774,694 **	1,119,027	313,193	14.64%
Operational	2,964,588	3,782,671	5,004,816 **	5,314,066	2,349,478	22.03%
TOTAL	27,368,700	28,161,187	29,482,224	31,418,005	4,049,305	4.72%
% to Total (excl 2% conting.)	2.9%	2.9%	2.9%	2.9%		

* Early Childhood Department budget is included in Preschool totals, and not in this division.

** FY 2014-15 includes following recurrent increases: \$30,000 for SRT PBIS Training; \$65,000 safe-crisis management training; \$100,000 Stage One; \$53,219 in extended days for CM1; \$25,000 operational for PBIS/SRT; \$30,000 Kentucky Unbridled License.
FY 2014-15 Carry Forward from 2013-14 was \$509,357.68.

FY 2014-15 also included the following one-time increases: \$547,000 Bellarmine Literacy Project ;

\$175,000 for DuFour P.L.C.; \$168,288 for Angel Blackboard; \$100,000 Fund for the Arts 5x5; ESL Unit start-up costs \$225,000.

e-Walk Electronic Walkthrough - \$62,475; \$500,000 for start-up costs for Transition Centers (includes PLATO); \$525,000 for NISL Training (carryover to be provided in \$54,181 for SRT/PBIS start-up;

CENTRAL OFFICE (continued)

DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATIONS SERVICES DIVISION	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	6,096,594	6,233,605	6,565,570 *	7,114,542	1,017,948	5.31%
Employee Benefits	527,415	557,779	598,903	688,514	161,099	9.36%
Other Payroll (900XS)	249,236	178,742	99,325	140,826	-108,410	-10.31%
Operational	1,088,170	1,401,373	1,308,602 *	1,490,078	401,908	12.01%
TOTAL	7,961,415	8,371,499	8,572,400	9,433,960	1,472,545	5.87%
% to Total (excl 2% conting.)	0.8%	0.9%	0.9%	0.9%		

* FY 2014-15 - Added Harvard Data Project for 2014-15 and 2015-16 only - \$161,200;

COMMUNICATIONS and COMMUNITY	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	3,475,572	2,482,114	2,246,492	1,756,394	-1,719,178	-19.96%
Employee Benefits	530,233	364,680	330,967	196,245	-333,988	-27.06%
Other Payroll (900XS)	268,720	239,929	171,937	165,441	-103,279	-14.28%
Operational	404,799	457,439	379,760 *	1,080,011	675,212	60.14%
TOTAL	4,679,324	3,544,162	3,129,156	3,198,091	-1,481,233	-11.26%
% to Total (excl 2% conting.)	0.5%	0.4%	0.3%	0.3%		

* FY 2014-15 -Fig Leaf Contract - \$283,685; \$121,839 in carry forward in supplies and materials; \$84,403 in carry forward in equip. repair code (0433); \$33,909 in carry forward in copier rental (0444), \$24,802 in 0734, and others.

DIVERSITY, EQUITY, and POVERTY	2012-13 *	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	2,246,194	2,693,055	2,770,123	3,113,630	867,436	11.72%
Employee Benefits	230,390	350,968	358,763	393,291	162,901	21.39%
Other Payroll (900XS)	152,694	55,645	93,876	137,906 ***	-14,788	17.35%
Operational	501,813	392,228	516,942 **	849,046 ***	347,233	24.73%
TOTAL	3,131,091	3,491,896	3,739,704	4,493,873	1,362,782	12.93%
% to Total (excl 2% conting.)	0.3%	0.4%	0.4%	0.4%		

* FY 2012-13 - Added \$150,000 for Volunteer Background Checks

** FY 2014-15 - Cultural Competence Training added - \$175,000 ; \$67,529 in total carry forward; \$7,800 for extended days for 504 Coord.

*** FY 2015-16 - Voluntary decrease in operational funds

FINANCE DIVISION	2012-13	2013-14	2014-15	2015-16	4-year change	% Ave Change
Salaries	6,671,393	6,334,421	6,310,867	7,377,646	706,253	3.83%
Employee Benefits	1,573,926	1,521,485	1,470,528	1,657,504	83,578	2.01%
Other Payroll (900XS)	93,190	137,359	172,954	62,860	-30,330	3.22%
Operational	188,289	188,292	213,888 *	1,401,068	1,212,779	189.55%
TOTAL	8,526,797	8,181,557	8,168,237	10,499,078	1,972,281	8.11%
% to Total (excl 2% conting.)	0.9%	0.8%	0.8%	1.0%		

* FY 2014-15 - \$192,000 for Management Advisory Group

GRAND TOTAL CENTRAL OFFICE	2012-13	2013-14	2014-15 *	2015-16 **	4-year change	% Ave Change
	165,158,840.84	174,603,058.89	170,615,824.00	192,106,353.00	26,947,512.16	5.34%
% to Total	17.2%	17.8%	16.9%	18.0%		
(excluding 2% Contingency)						

OVERHEAD

	2010-11	2011-12	2012-13	2013-14	2014-15		2015-16	5-year change	% Ave Change
SYSTEMWIDE SCHOOL COSTS									
Sub teachers, Preferred Subs,	6,491,491	5,357,798	2,346,691	2,548,007	2,555,011	*	5,181,341	*** (1,310,150)	7.60%
National Board Certif., Cap Size								0	
Science Kit Refurbishment (prev. G.E.)	0	0	138,835	590,500	333,901		468,747	468,747	
Foreign Language Centralized Costs	11,671	5,589	0	0	1,105		600	(11,071)	
Registration Fees	0	72,000	0	0	0			0	
Free and Reduced Eligibility cost	0	0	0	0	50,889		51,000	51,000	
Music Instruments and Repair	531,594	541,936	416,020	457,897	641,648	**	555,131	23,537	3.08%
Itinerant teacher In-county travel	24,470	28,867	29,234	23,740	24,150		30,400	5,930	5.61%
sub-total	7,059,226	6,006,190	2,930,781	3,620,144	3,606,704	*	6,287,219		

* Sub teachers are primarily allocated centrally and expensed at school level.

** MUSIC budget included \$117,712 in carry forward in FY 2014-15.

*** increases were in CERS and KTRS - \$1,762,000

945 total MUNIS - I.L. 07 and 80 only	7,059,226	7,570,945	3,601,188	3,620,144	3,606,704		6,287,219		
280	0	1,564,755	670,407	0	0		0		
total	7,059,226	6,006,190	2,930,781	3,620,144	3,606,704		6,287,219		

OTHER SYSTEMWIDE COSTS

WATER	1,539,438	1,480,734	1,478,661	1,479,785	1,497,767		1,713,991	174,553	2.35%
SEWAGE	2,102,119	2,251,114	2,331,723	2,433,891	2,505,590		2,500,239	398,120	3.56%
SANITATION SERVICE	561,407	579,440	562,565	578,741	625,370		644,891	83,484	2.87%
TELEPHONE	886,772	711,105	736,549	582,053	632,143		2,329,853	1,443,081	47.99%
NATURAL GAS	3,295,586	3,729,167	2,903,333	4,136,983	3,835,134		4,219,499	923,913	7.25%
ELECTRICITY	14,842,503	14,608,198	14,970,810	15,926,037	16,933,931		18,131,840	3,289,337	4.14%
PUPIL TRANSPORTATION INSURANCE	2,411,048	2,004,847	3,355,224	3,930,566	2,955,436		3,572,176	1,161,128	12.74%
PROPERTY INSURANCE	1,967,179	1,636,059	1,795,808	1,869,116	1,864,426		1,942,213	(24,966)	0.19%
FLEET INSURANCE	656,193	859,415	1,420,810	1,642,806	999,357		2,433,322	1,777,129	43.25%
OTHER INSURANCE (2 codes)	296,445	303,652	382,429	368,178	-108,170		776,993	480,548	-184.61%
POSTAGE	479,759	519,160	338,277	271,076	341,093		701,966	222,207	17.03%
GROUP LIABILITY INSURANCE	1,284,979	1,112,940	773,167	880,322	1,427,014		1,145,186	(139,793)	2.46%
UNREALIZED LOSSES	0	0	1,089,391	0	0		0	0	
INTERNAL AUDIT TRAINING	17,500	17,520	17,520	17,520	17,520		17,520	20	0.02%
BANK FEES	11,176	3,418	11,153	11,523	25,101		26,000	14,824	56.32%
NON-BUS VEHICLES	155,260	520,072	74,738	14,908	199,255	**	399,780	244,520	281.30%
CONTRACT GROUND SERVICE	74,909	22,670	-3,300	-975	0		0	(74,909)	
BUILDING REPAIR AND MAINTENANCE	7,175	7,175	12,050	10,875	10,675		12,250	5,075	14.22%
CELL PHONES	0	0	-3,449	0	-1,633		0	0	
NON BUS GASOLINE	-32,573	-31,592	-31,178	-32,242	1,504		0	32,573	
NON BUS DIESEL	1,289	1,395	1,210	1,156	1,912		0	(1,289)	

OVERHEAD (continued)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	5-year change	% Ave Change
LAND and IMPROVEMENTS	0	0	0	0	0	0	0	
BUILDING RENT	90,000	92,500	115,349	98,500	106,196	0	(90,000)	-15.86%
Fringe Costs (unit 950 only)	343,281	94,821	112,024	42,609	100,887	17,000	(326,281)	-12.52%
LEGAL SERVICES	0	0	75,429	63,005	77,036	80,000	80,000	
FIDELITY INSURANCE	-1,683	18,245	26,767	17,758	8,849	35,457	37,140	-184.17%
INTERIM POSITIONS, including 20 drivers	835,550	751,335	1,152,568	882,388	1,029,966	1,703,301	867,751	20.40%
KETS Projected and other Matching **	0	0	0	0	0	2,200,000 ***	2,200,000	
MUNIS Costs (multiple codes)	862,400	611,809	384,298	484,855	560,517	756,700	(105,700)	2.11%
INSUR. REPLACEMENT(reimb)- 5 codes-900XI	-9,534	13,871	-513,440	10,894	11,225	151,746	161,280	-578.85%
ADMINISTRATIVE CONTINGENCY	15,203	0	0	0	0	108,337	93,134	
DUES and FEES	1,875	-43	0	0	0	0	(1,875)	
MISC EXPENSE	0	0	7,773	0	0	0	0	
Travel out of District	2,985	820	823	460	775	1,795	(1,190)	16.76%
ON-LINE NETWORK	0	792,701	750,379	489,487	508,579	510,000	510,000	
Opening of School Contingency						262,987		
2% AND OTHER CONTINGENCY	0	0	0	0	0	82,684,613	82,684,613	
Athletic Trainer Match (fund transfer)	0	0	0	0	0	0	0	
Registration Fees	7,559	1,862	2,067	744	0	0	(7,559)	
	32,705,802	32,714,410	34,331,528	36,213,019	36,167,455	129,079,655	96,373,853	53.44%
MUNIS (950 and 960 - I/Ls 07 and 80 only)	32,705,802	32,714,410	34,331,528	36,213,019	36,167,455	129,079,655		
State-paid Benefits (I.L. 07 and 80 only)	23,356,240	23,569,126	18,176,503	19,652,129	23,053,034	23,053,034		
TOTAL OVERHEAD	63,121,268	62,289,726	55,438,812	59,485,292	62,827,193	158,419,908		
	7.06%	6.67%	5.79%	6.05%	6.24%	14.86%		
					without contingency:	7.10%		
Other Financing Uses								
FUND TRANSFER			16,559,496	8,728,806	5,278,611	◇		
OTHER			-1,004,517	-1,773,047	-642,592			
GRAND TOTAL			70,993,791	66,441,051	67,463,212	158,419,908		
TOTAL GENERAL FUND			957,446,580	983,403,279	1,007,299,424	1,149,075,660		

GENERAL FUND EXPENSE TREND BY DIVISION

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
ELEMENTARY	286,781,048	308,215,006	331,696,092	341,806,026	348,519,879	364,862,422
MIDDLE	113,819,804	126,578,412	131,779,979	135,304,389	137,334,745	141,318,146
SECONDARY	163,792,681	175,346,682	184,214,415	190,323,319	204,327,815	211,352,906
PRESCHOOL	1,237,152	3,023,904	1,942,983	1,362,815	3,269,345	2,575,089 *
SPECIAL ED. SCHOOLS	10,591,439	10,407,711	10,684,632	11,104,526	12,468,916	15,272,821
SPECIAL SCHOOLS	46,451,960	48,531,054	50,915,529	52,409,527	52,905,121	52,088,939
STATE AGENCY	7,946,376	9,432,320	10,060,319	10,048,567	10,394,566	11,079,076
less fund transfer for unit 978						-93,175 ◇
Districtwide School centered Costs (Unit 945)	7,059,226	7,570,945	2,930,781	3,620,144	3,606,704	6,287,219 **
SUBTOTAL	637,679,687	689,106,036	724,224,729	745,979,312	772,827,091	804,743,443
ADMINISTRATION	9,581,454	9,478,541	2,381,425	2,498,817	2,424,752	1,828,163
OPERATIONS DIVISION	98,514,383	114,955,877	111,110,088	120,353,941	115,099,351	131,235,183
ACADEMICS DIVISION	22,935,348	27,482,993	27,368,700	28,161,187	29,482,224	31,418,005
DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION	3,456,513	2,968,409	7,961,415	8,371,499	8,572,400	9,433,960
COMMUNICATIONS AND COMMUNITY RELATIONS	3,940,094	4,507,970	4,679,324	3,544,162	3,129,156	3,198,091
EQUITY DIVISION	1,270,464	1,526,572	3,131,091	3,491,896	3,739,704	4,493,873
FINANCIAL SERVICES	7,916,468	8,307,484	8,526,797	8,181,557	8,168,237	10,499,078
Districtwide Costs and fiscal reserve (units 000,950, 960)	56,062,043	54,718,779	52,508,033	55,865,150	58,577,898	69,448,075
less fund transfer for KETS						-2,200,000 ◇
2% Contingency						82,684,613
SUBTOTAL	203,676,767	223,946,625	217,666,873	230,468,209	229,193,722	342,039,041
TOTAL	841,356,454	913,052,661	941,891,603	976,447,521	1,002,020,813	1,146,782,484
<u>Other Financing Uses</u>						
FUND TRANSFER (obj 0910)	36,841,076	5,202,809	16,559,496	8,728,806	5,278,611	2,293,175 ◇
OTHER ***	16,071,390	15,244,467	-1,004,517	-1,773,047	0	0
	894,268,920	933,499,937	957,446,582	983,403,280	1,007,299,424	1,149,075,659
Total Per Financial Statement	894,268,920	933,499,937	957,446,582	983,403,280		

* Total Support of Early Childhood from General Fund will exceed \$6.9 million due to transportation waiver.

** Sub teacher costs are budgeted in unit 945, but expensed at individual schools based on actual occurrences.

Also, contingencies for class-size overages are in unit 945, but transfers made to reimburse schools.

*** Within the category "other" are central office expenses for departments that no longer exist within divisions that no longer exist.

JCPS GENERAL FUND - FIVE-YEAR REVENUE AND EXPENSE PROJECTION as of 09-01-2015

A = Actual F=Forecast B=Budget

in 000s Assumes 1% COLA in FY 2015, 2.36% COLA plus steps in FY 2016, and STEPS ONLY from FY 2017 through FY 2020

	0% incr. on Property Rate (Compensating Rate)						0% incr. on Property Rate (Compensating Rate)			0% incr. on Property Rate (Compensating Rate)			0% incr. on Prop. Rate (Compensating Rate)					
	2014-15A	\$\$ Change	% Incr.	2015-16B	\$\$ Change	% Incr.	2016-17F	\$\$ Change	% Incr.	2017-18F	\$\$ Change	% Incr.	2018-19F	\$\$ Change	% Incr.	2019-20F	\$\$ Change	% Incr.
On Behalf	171,583			171,074			174,495			177,985			181,545			185,176		
Property Taxes	407,469	11,729	3.0%	427,984	20,515	5.0%	428,984	1,000	0.2%	429,984	1,000	0.2%	430,984	1,000	0.2%	431,984	1,000	0.2%
Occupational Taxes	139,825	7,256	5.5%	148,215	8,390	6.0%	157,108	8,893	6.0%	166,534	9,426	6.0%	176,526	9,992	6.0%	187,118	10,592	6.0%
Other Local	13,359	(981)	-6.8%	11,112	(2,247)	-16.8%	10,953	(159)	-1.4%	10,853	(100)	-0.9%	10,853	0	0.0%	10,853	0	0.0%
SEEK	267,901	5,951	2.3%	267,066	(835)	-0.3%	272,407	5,341	2.0%	277,855	5,448	2.0%	283,413	5,558	2.0%	289,081	5,668	2.0%
Other state	2,020	(91)	-4.3%	2,020	0	0.0%	2,028	8	0.4%	2,028	0	0.0%	2,037	9	0.4%	2,045	8	0.4%
Federal	3,014	200	7.1%	6,103	3,089	102.5%	6,286	183	3.0%	6,474	188	3.0%	6,668	194	3.0%	6,868	200	3.0%
TOTAL REVENUE	1,005,171	31,922	3.3%	1,033,574	28,403	2.8%	1,052,261	18,687	1.8%	1,071,714	19,452	1.8%	1,092,026	20,313	1.9%	1,113,125	21,099	1.9%

EXPENSES

RECURRENT Expenses from Previous year (not including 0840 contingency code)	1,006,783			1,066,885			1,044,346			1,051,801			1,063,025			1,074,452		
				<u>(excludes 2% Conting.)</u>														

CHANGES in EXPENSES

Increased Cost of Personnel (est.) -							11,026			11,224			11,426			11,632		
ASSUMES STEPS ONLY for FY 2016-17 and BEYOND - NO COLA																		
Subtract <u>One-time approvals</u> from previous year							(2,056)											
Subtract late 2014-15 transportation payments from Early Childhood posted in 15-16				(1,500)			0											
Add Early Childhood Transportation expense back in 2016-17							1,500											
Savings from Myers M.S.							(2,015)											
Additional Savings							(1,000)											
	<u>0</u>			<u>0</u>			<u>0</u>											
SUBTOTAL EXPENSE CHANGES	0			(1,500)			7,455			11,224			11,426			11,632		

EXPENSES	1,006,783	24,745	2.5%	1,065,385			1,051,801	13,584	-1.3%	1,063,025	11,224	1.1%	1,074,452	11,426	1.1%	1,086,084	11,632	1.1%
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Use these for Working Budget Expense total ONLY!

<u>less EOY Carry Forward (projected)</u>	(6,541)
<u>Less EOY Carryover (use in Working Budget only)</u>	(8,333)
<u>Less Textbook Carryover</u>	(899)
<u>Less AFIF Carryover</u>	(636)

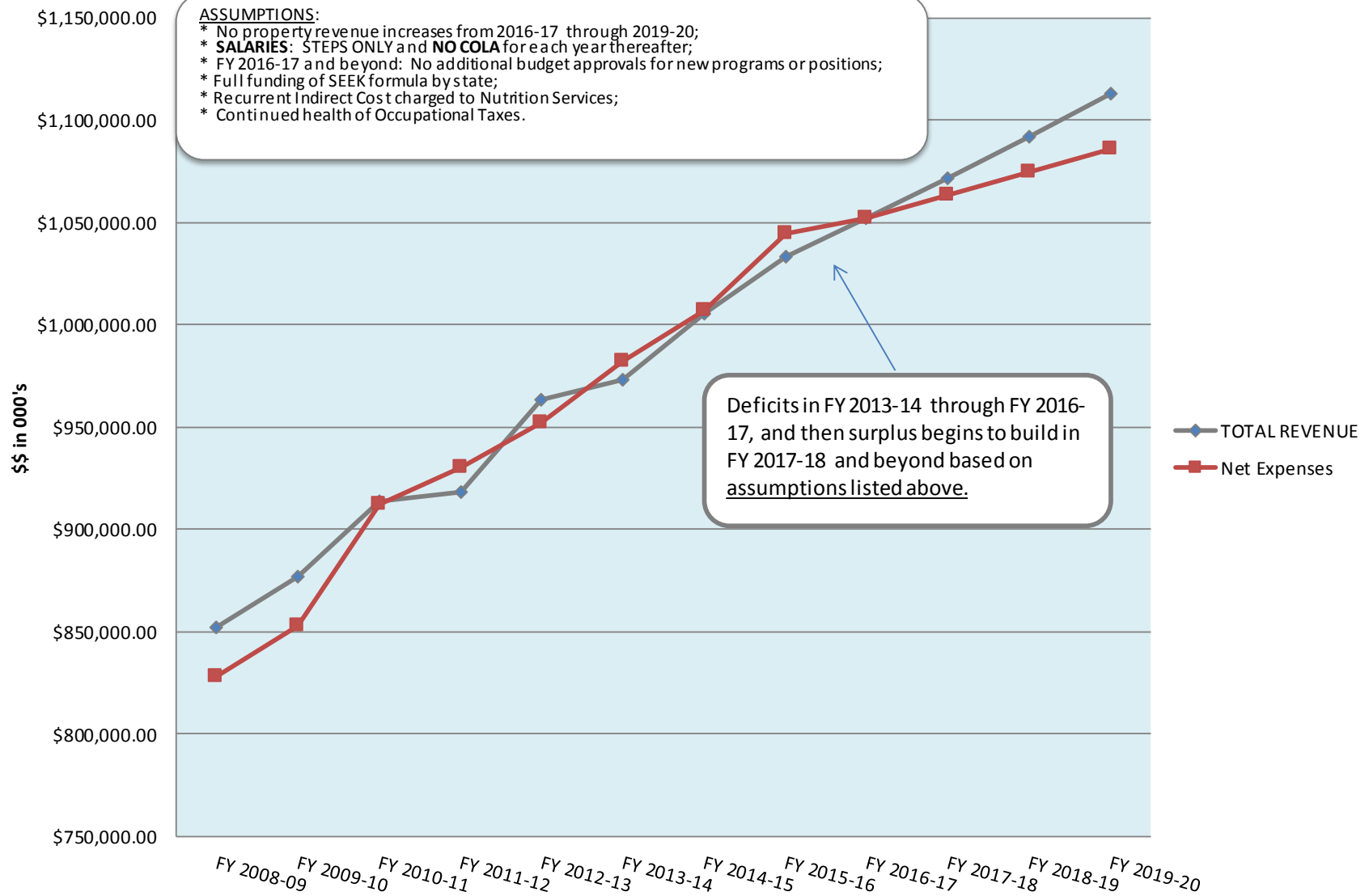
Anticipated savings and reimbursements (see tab for detail) (4,630)

Net Expenses	1,006,783			1,044,346			1,051,801			1,063,025			1,074,452			1,086,084		
Surplus / Deficit	(1,612)			(10,772)			461			8,688			17,574			27,041		
<u>Total General Fund Balance</u>	* 117,916			107,144			107,605			116,293			133,867			160,908		
Unreserved Fund Balance	64,286			53,514			53,975			62,663			80,237			107,278		
2% Mandated Reserve	36,000			36,000			36,000			36,000			36,000			36,000		
Reserved and Obligated	17,630			17,630			17,630			17,630			17,630			17,630		

UNCERTAINTIES:

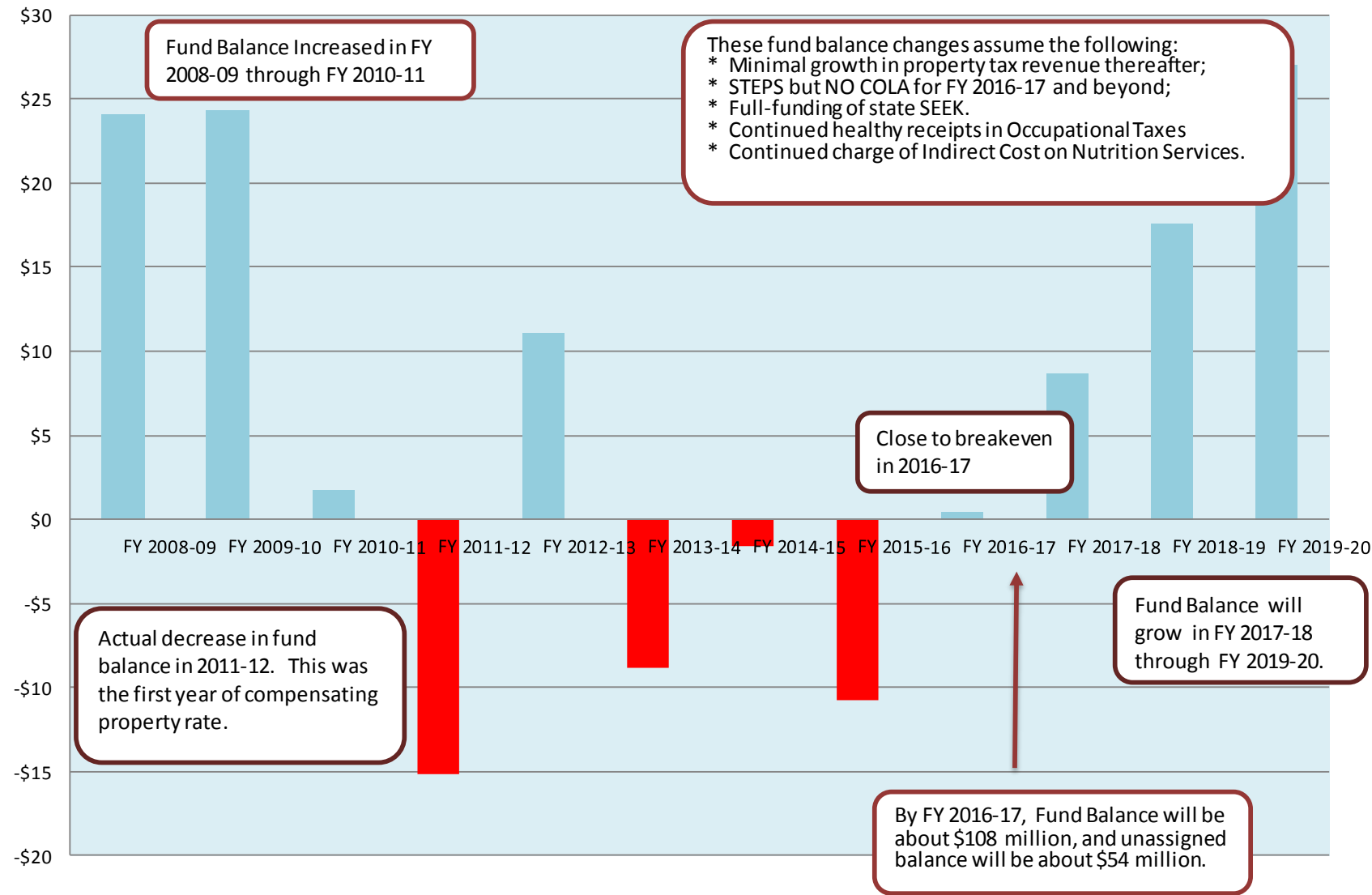
e-rate Reimbursement ??
Mandated or negotiated COLA?
Additional grant rescues?

JEFFERSON COUNTY PUBLIC SCHOOLS GENERAL FUND REVENUE TO EXPENSES



i in millions

Jefferson County Public Schools General Fund Balance Usage



2016-17 Beginning Fund Balance Calculation - JCPS - General Fund

TOTAL FUND BALANCE PROJECTION

FY 2013-14 Ending Fund Bal	120,080,560
Fund Balance Usage 2014-15	<u>-1,612,000</u>
FY 2014-15 Ending Fund Bal	118,468,560

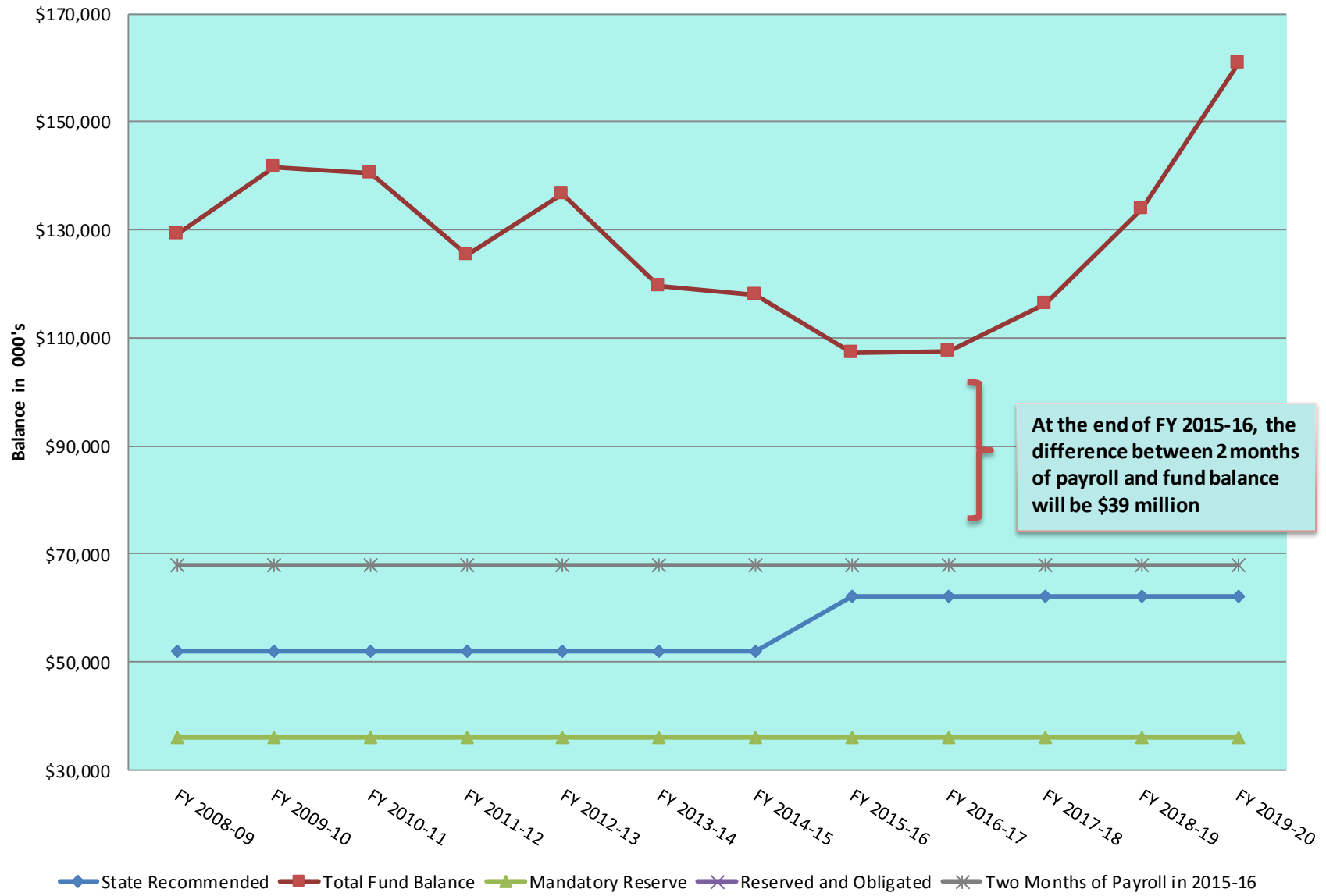
Fund Balance Usage 2015-16	<u>-10,772,000</u>
FY 2015-16 Ending Fund Bal	107,696,560

UNASSIGNED FUND BALANCE PROJECTION

FY 2013-14 Ending Fund Bal	66,450,433
Fund Balance Usage 2014-15	<u>-1,612,000</u>
FY 2014-15 Ending Fund Bal	64,838,433

Fund Balance Usage 2015-16	<u>-10,772,000</u>
FY 2015-16 Ending Fund Bal	54,066,433

Jefferson County Public School General Fund Balance



CONCLUSION –

The increase in tax assessments provides the following:

- A budget within acceptable reach of equal recurrent revenue and recurrent expenses.
- A budget that does not require any reductions in order to balance, and still sustains the following;
 - Board-approved standards for school allocations.
 - Status quo on central office.
 - The bulk of all initiatives added to schools, and on-going support of 100% of those initiatives supported by General Fund in FY 2015-16.
 - A stable foundation for future decisions.

The assumptions made for FY 2016-17 do not obligate the Board of Education but provides the flexibility to make choices on an infinite number of possibilities. The assumptions are as follows:

- No tax revenue increases in FY 2016-17 through FY 2019-20.
- Steps added each year, but no cost-of-living increases.
- No newly identified funding sources in the private sector.
- No added initiatives or expansion of programs.
- Any central office department must not add a position without an equal offset in cost to pay for the position, and this is regardless of fund source.

FLEXIBILITY EQUALS OPPORTUNITIES

The flexibility of the Board of Education is embedded in the connectivity of new revenue and adding expenses not yet reflected in the long-term projection. Specifically, the new revenue would be through tax revenue, new identified sources, or grant application. Additionally, if a program is identified as either marginal or ineffective, then the savings is not needed to balance the budget long-term. The savings in eliminated programs could actually be redirected to cost-of-living increases, new initiatives, or expansion of existing programs. Even when recurrent resources are closely matched to recurrent expenses, it is still the District's responsibility that limited resources be used for those components that best insure the success of students. We cannot afford to do all things, and so we must do the right things. Programs long embedded in the system cannot be exempt from scrutiny. There are formal steps that will be taken in order to insure this continuous improvement, and they are represented in the Comprehensive Educational Financial Planning and Management Calendar approved by the Board of Education in August 2015.

CHALLENGES

- 1.) ANY ADDITIONAL UNFUNDED MANDATES – Since there is no cost-of-living included in the long-term forecast, we cannot afford to have the Commonwealth determine our local expenses. We were fortunate that increased tax assessments filled a large portion of the state funding gap for the biennium of FY 2014-15 and FY 2015-16. We may not be so fortunate if the legislators mandate additional expenses for the next biennium. We must make our voices heard on this issue in coordinated effort with other school districts. In order to cover unfunded mandates, some school districts decreased school allocations (primarily section 6, the operational funds to support instruction at the school level).
- 2.) PREVIOUS PRIORITIES AND URGENT ISSUES NOT FUNDED AND NOT IN LONG-TERM PROJECTIONS:
 - a) 3RD GRADE PLEDGE
 - b) Phase III of BELLARMINE LITERACY PROJECT – There is no funding for this beyond FY 2015-16.
 - c) INCREASED INSTRUCTION TIME (aka: Extended Learning) – There is no ATTAIN in 2015-16. Most major initiatives funded from FY 2012-13 through FY 2014-15 are sustained in FY 2015-16, with one major exception. Specifically, there was \$5 million set aside for extended school learning in 2013-14 that was used through FY 2014-15. There was also \$2 million set aside and used for two years for transportation for this program.
 - d) COLLEGE AND CAREER READINESS – Budget shortfall due to plummeting grant funding. There is an imminent grant deficit in 2015-16, and an imminent staff reduction for FY 2016-17 if the 5-Star Career Themes do not remain a priority for funding.
 - e) Annual Facility Improvement Fund – This has been substantially underfunded since the great recession.
 - f) BUS REPLACEMENT - This has been substantially underfunded since great recession.
 - g) OTHER VEHICLE REPLACEMENT
 - h) ESL - Population continues to grow. The FY 2015-16 population of students with limited English Proficiency is expected to grow by 400 to 800 students by the end of FY 2015-16. From FY 2004-05 to FY 2015-16, students in the category of Limited English Proficiency went from 3,119 to 6,587. From that subset and period, the number of students whose families agreed to supplementary services in the English as a Second Language (ESL) program grew from 2,429 to 5,194. Annual student growth has been projected to be about 10% per year. So, the long-term financial plan really needs to address the imminent demand for expanded services. Considerations may be duplicating the success of the ESL Newcomer Center, and providing for a long-range plan for addressing ESL needs.

3.) OTHER POSSIBLE ITEMS TO CONSIDER

- a) THE FUTURE OF MAGNETS – Will there be newly revealed needs that arise from district and Board discussion on magnets?
- b) ONE-ON-ONE CERTIFIED INSTRUCTION – Do we need a high concentration of certified tutoring (perhaps with some enrichment)?
- c) LITERACY – Can we ensure funding and possibly add Reading Recovery Teachers?
- d) DIVERSITY – In what ways will we need to support the new Males of Color Resolution or other Diversity and Equity issues?
- e) PSYCHOLOGISTS – From the Academics Division: Is there a need to look closer at the psychologist ratio per student compared to peer cities?
- f) SUPPORTING PLCS – How do elementary schools make time for PLCs? Embedded professional development program for 20 elementary schools will be dropped from Title II next year. If continued, a plan needs to be addressed for funding.
- g) The IDEA grant component Coordinating Early Intervention Services (C.E.I.S) is no longer be a requirement – These are special services that were previously required in order to support students before they are categorized as Special Education (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 the grant amount. For JCPS, this meant about \$3.4 million in grant funds that had to be redirected to meet this requirement. Since C.E.I.S. is no longer a requirement, 71 Success Coaches (classified instructors) will not be funded in the grant in FY 2016-17.
- h) SUCCESS PATHWAYS – With the increased focus on Success Pathways and the increase in compulsory age, what will the needs be for additional special schools (A5 category)?