



FY 2016-17 TENTATIVE BUDGET

May, 2016

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

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### ASSUMPTIONS:

There are some unknowns at the time of the Tentative Budget, the second budget of a fiscal year. Therefore, assumptions have been made for the year being budgeted as well as the five-year projection. It is understood that variables can change, but these are the current assumptions embedded in the FY 2016-17 budget as well as the five-year forecast:

- Minimal Property Tax revenue increase for FY 2016-17 only, this assumes revenue received based closely on the Compensating Tax Rate;
- For FY 2016-17 only, this is about \$4 million from existing property plus \$1 million from new construction. By comparison, the equivalent property tax rate would yield \$15 million from existing property and \$1 million from new construction.
- No property revenue increases from 2017-18 through 2020-21;
- For all years: Salaries assume STEPS ONLY and NO Cost of Living Allowance increases;
- FY 2017-18 and beyond: No additional budget approvals for new programs or positions and no new programs in future years;
- Full funding of SEEK formula by the state;
- Recurrent Indirect Cost charged to Nutrition Services;
- Continued health of Occupational Taxes;

### IMMINENT CHANGES FOR THE UPCOMING WORKING BUDGET (September 2016)

#### GENERAL FUND

- The following will determine the final calculation on property tax revenue: tax assessments for property in Jefferson County received in July; the tax rate approved by the Board of Education in August; and the collection rate of taxes in the previous year.
- Other revenue may be updated prior to the Working Budget based on information on the fiscal year completed in June.
- Occupational taxes continue to remain healthy. However, national economic indexes are beginning to wane, including wholesale trade. This is something that we will continue to watch very closely.
- Carryover will be provided in August in the following categories: school flex codes, high school textbooks, and Annual Facilities Improvement Fund. This does not impact our forecasts since we expect end-of-year surpluses in these same components at the end of FY 2016-17.
- Carry Forward will be posted. 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 in operational codes at the end of FY 2016-17.
- There is \$2.1 million in the budget for school opening, and this covers the cost of additional staff needed to provide for the adjustment made at the 5<sup>th</sup> student day. This allocation will be distributed to the schools by the Working Budget presented in September.
- There is a contingency for the \$2,676,404 in additional cabinet recommendations that will result in specific allocations once the FY 2016-17 budget is approved. Details on the items represented by that contingency are to follow.



## GRANTS and AWARDS

- The approval of Head Start application is still pending, therefore the Tentative Budget does not yet include \$15 million in grants from that source. The anticipated approval will lock in a five-year commitment from the federal government.
- Local grants will be budgeted as awarded, and could be as much as \$7 to \$9 million based on historical trends.
- State and federal grants will be newly budgeted or adjusted as we receive final award amounts.

## CONSTRUCTION FUND

- At the time of the Tentative Budget, the capital projects had not yet been identified. However, there will be approximately \$52 million in new-year funding through bond revenue. The total bonding allowance for the new-year was \$55 million, \$3 million was provided in FY 2015-16 as an advance in order to aid the completion of facility projects.

## ENTERPRISE FUND

- For FY 2015-16, the Challenger Learning Center is being removed from the enterprise fund. In 2016-17 the operation of the Challenger Center will continue to be outsourced to the KY Science Center. For the Working Budget, we will be adding a new enterprise program for the Aquatics 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 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 will present a fund to receive student fees that schools will submit to the District for expenditure processing. The schools will have access to their own expense budgets equal to the fee revenue received and submitted by schools. There is no projection for this since it is based on actual revenue received in the new-year.

## GENERAL FUND RESOURCES SUPPORTING VISION2020

All stakeholders understand the approved budget requests are tied to the Strategic Plan. Every budget request is submitted with the following information:

- A program description;
- An identification of the Focus Area in Strategic Plan that is being targeted;
- An explanation of how the proposal is aligned with the strategic plan;
- The evidence base (e.g. the data; the science; the university study; the proof) that validates the proposal as a legitimate plan;
- The SMART goals that quantify what must be achieved;  
SMART goals are Specific, Measurable, Achievable, Realistic, and Time-bound.
- The targeted population (i.e. student, staff, parents);
- If the targeted population is students then a specific subgroup may be identified, and this may be an achievement gap group, novice readers, ESL students, etc.;
- The targeted student areas must be identified (e.g. KPREP, Mental Health, End of Course Exam, Kindergarten Readiness, Behavior and Discipline, Safety, College and Career Readiness, Dropout/ Graduation Rate, Arts and Humanities, etc.).
- The targeted needs of students being addressed.
- Baseline data relevant to quantified goals;
- Quantified target goals;
- Potential barriers;
- Implementation Period;
- Identification of implementation plan (What? When? Who?).

With this information, the level of connectivity between any budget proposal and VISION2020 can be clearly identified. The proposals must be reviewed and approved by a cabinet member before they can go forward. If the individual cabinet member approves the budget request, then the request then is considered by the Superintendent and her cabinet. Finally, the cabinet will make recommendations to the Board based on those proposals that are most integral to the fulfillment of Vision2020 and for which we have funding available. So, the request for Board approval is the third and final level of approval. Three tiers exist to ensure correlation of budget request and Vision2020. The individuals submitting these budget requests are those who are responsible for the completion of the strategies embedded in the strategic plan. This provides for a correlation of the proposal to the overall strategic plan of our District, as well as the allocation of resources to those individuals who are responsible for the execution of the strategies represented in the proposals.

**Approvals represented in the Tentative Budget (Approved by Board on March 22<sup>nd</sup>, 2016)**

| <b><u>Description</u></b>                                    | <b><u>Department / School</u></b> | <b><u>Approved</u></b> |
|--|-----------------------------------|------------------------|
| Positive Action and Learning Coach                           | Atkinson Academy                  | \$65,045               |
| Reach SOI 9 week Extended Day sessions (3 sessions per year) | Atkinson Academy                  | \$103,075              |
| Instructor III/STC - Computer Lab                            | Barret Traditional Middle         | \$32,350               |
| Mental Health 1/2 Position                                   | Blue Lick Elementary              | \$29,486               |
| Math Teacher   | Butler Traditional High           | \$65,045               |
| Life Skills Teacher  | Butler Traditional High           | \$32,523               |
| Continuation of Current Assistant Principal Position at Doss | Doss High                         | \$108,770              |
| Minority math teacher  | Eastern High                      | \$5,000                |
| Student Safety   | Eastern High                      | \$27,193               |
| Assistant Principal  | ESL Newcomer Center               | \$108,770              |
| Counselor  | ESL Newcomer Center               | \$96,540               |
| Budget Request for Success Coach                             | Fern Creek Elementary             | \$32,350               |
| Gilmore Lane Budget Request Proposal 2016-2017               | Gilmore Lane Elementary           | \$32,350               |
| Response To Interventionist                                  | Indian Trail Elementary           | \$32,523               |
| Jtown Elementary Success Coach                               | Jeffersontown Elementary          | \$32,350               |
| Funding for Goal Clarity Coach                               | Jeffersontown High School         | \$74,795               |
| ESL Support in Math  | Lassiter Middle School            | \$32,523               |
| Intervention/Acceleration Budget Request                     | Laukhuf Elementary                | \$17,920               |
| Music  | Layne Elementary                  | \$66,045               |
| Instructor III- Success Coach                                | Luhr Elementary                   | \$32,350               |
| Improving Teacher Effectiveness                              | Maupin Elementary                 | \$72,173               |
| Increased Learning and Safety                                | Maupin Elementary                 | \$32,350               |
| INSTRUCTOR 1-Success Coach                                   | Mcferran Preparatory              | \$32,350               |
| Kindergarten Readiness Coach (a.k.a. Success Coach)          | Minors Lane Elementary            | \$32,350               |
|  | subtotal                          | <u>\$1,196,224</u>     |

**Approvals represented in the Tentative Budget (Approved by Board on March 22<sup>nd</sup>, 2016) – continued**

| <b><u>Description</u></b>                                  | <b><u>Department / School</u></b> | <b><u>Approved</u></b> |
|--|-----------------------------------|------------------------|
| 3rd grade reading pledge Student Success Coach (Instructor | Minors Lane                       | \$32,350               |
| Middle School Counselors/APs                               | Moore Traditional                 | \$224,088              |
| Student Success Coach                                      | Okolona Elementary                | \$32,350               |
| Math and English Interventionist                           | Pleasure Ridge Park               | \$130,090              |
| Success Coach  | Portland Elementary               | \$32,646               |
| Price Elementary School Student Success Coach              | Price Elementary                  | \$33,850               |
| Improve Culture / Climate with a Success Coach             | Rangeland                         | \$32,350               |
| Improve Student Literacy Part 2                            | Rangeland                         | \$20,814               |
| Literacy Resource Teacher                                  | Roosevelt-Perry                   | \$72,173               |
| Remaining Instructor III positions                         | Semple Elementary                 | \$72,141               |
| Semple Success Coach 2016-17                               | Semple Elementary                 | \$32,350               |
| Career Readiness   | Seneca High                       | \$72,173               |
| Continuation of Current Administrative School Support for  | The Academy @                     | \$205,310              |
| Providing Teacher Support and Building Professional        | Thomas Jefferson                  | \$195,135              |
| STEM Program   | Tully Elementary                  | \$65,045               |
| 2 Middle School Assistant Principals                       | Valley High School                | \$207,924              |
| Valley Prep Middle School Counselor                        | Valley High School                | \$94,135               |
| Valley High School Assistant Principal                     | Valley High School                | \$108,770              |
| High School Counselor                                      | Valley High School                | \$96,540               |
| Instructional Support Coaches for Literacy and Mathematics | Western Middle                    | \$144,346              |
| Westport MS Improvement Priority GCC Support Position      | Westport Middle                   | \$74,795               |
| Comprehensive Literacy Learning                            | Wheeler Elementary                | \$65,045               |
| Wilkerson Reading Interventionist                          | Wilkerson                         | \$32,350               |
|  | subtotal                          | \$2,076,769            |

**Approvals represented in the Tentative Budget (Approved by Board on March 22<sup>nd</sup>, 2016) – continued**

| <b><u>Description</u></b>  | <b><u>Dept.</u></b> | <b><u>Approved</u></b>    |
|--|---------------------|---------------------------|
| ESL Expansion  | ESL Dept.           | <u>\$1,210,514</u>        |
|  | subtotal            | \$1,210,514               |
| Convert 5 Preschool Half Day Classrooms to Full Day Classrooms       | Early Childhood     | \$642,254                 |
| Convert 5 Preschool Half Day to Full Day Classrooms - Start-up Costs | Early Childhood     | \$269,244                 |
| Norton Commons - Eight New Preschool Classrooms                      | Early Childhood     | \$969,368                 |
| Norton Commons - Eight New Preschool Classrooms - Start-up Costs     | Early Childhood     | \$183,276                 |
| FSY 2016-2017 KERA State Funded Preschool Award Rescue               | Early Childhood     | <u>\$1,075,592</u>        |
|  | subtotal            | \$3,139,733               |
|  | <b>TOTAL</b>        | <b><u>\$7,623,241</u></b> |

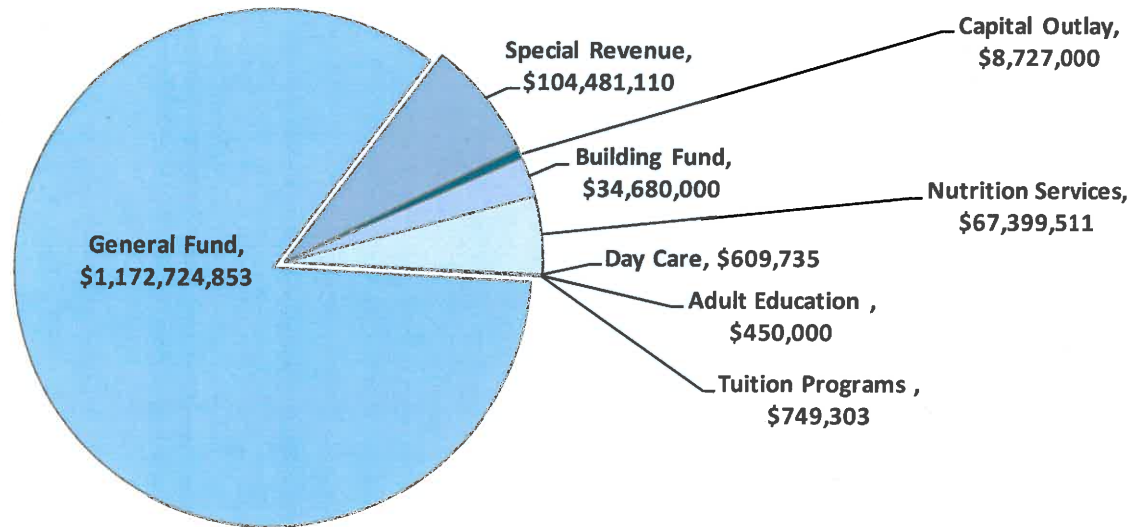
**BUDGET PROPOSALS PENDING APPROVAL OF TENTATIVE BUDGET**

The following items are recommended for approval by the Superintendent and her cabinet, and funds have been set aside in a single account code within the Tentative Budget in anticipation of possible Board approval:

**CABINET RECOMMENDATIONS for 2016-17 TENTATIVE BUDGET**

| <b><u>CABINET'S RECOMMENDATIONS</u></b>                           | <b><u>RECOMMENDED</u></b> |
|---|---------------------------|
| Extended Days for Curriculum Specialists                          | \$14,159                  |
| Extended Days for Staff Developers                                | \$18,000                  |
| Teacherpreneur JCPS VOICE   | \$30,000                  |
| Nurse for Seneca  | \$39,177                  |
| Musical Instrument Budget Increase                                | \$40,000                  |
| Stage One Family Theatre  | \$50,000                  |
| MyPath Continuation for 2016-17 School Year -                     | \$50,600                  |
| Showcase of Schools / School Choice Advertising Campaign          | \$60,054                  |
| Voc-tech Teacher for Southern H.S.                                | \$65,045                  |
| Specialist I for Curriculum and Instruction                       | \$74,705                  |
| Behavior Programs (Restorative Practice or PBIS)                  | \$80,000                  |
| Challenger  | \$95,000                  |
| CARDS Program   | \$200,000                 |
| Increase Funding for New Maintenance Trucks                       | \$200,000                 |
| Request for 3 leads (R.T.s) for Restorative Practices             | \$238,260                 |
| Request for Three PBIS District Leads (195 Day Resource Teachers) | \$238,260                 |
| Contractual Nursing services                                      | \$290,000                 |
| School Bus Repair Parts   | \$500,000                 |
| Health Services School Nurse Program                              | \$509,301                 |
| Bellarmine Literacy Project                                       | \$1,951,350               |
| Annual Facility Improvement Fund                                  | \$2,000,000               |
| Increase Funding for New School Buses                             | \$2,000,000               |
| <b>TOTAL RECOMMENDED</b>  | <b>\$8,743,911</b>        |

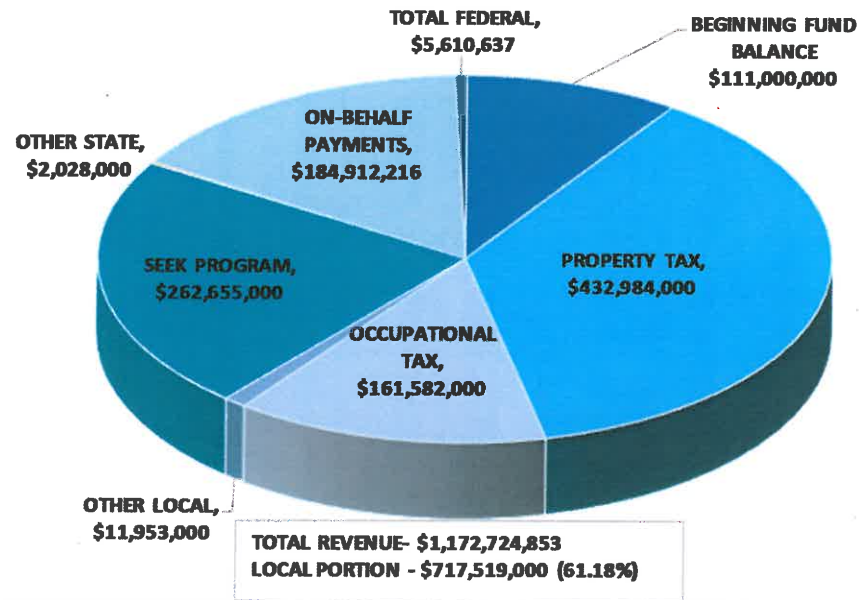
**Jefferson County Public Schools - TOTAL BUDGET  
Revenue Budget - FY 2016-17 TENTATIVE BUDGET**



**REVENUE BUDGET (All Fund Sources)**

|                        | <u>FY 2016-17</u>      |
|------------------------|------------------------|
| Adult Education        | \$450,000              |
| Day Care               | \$609,735              |
| Tuition Programs       | \$749,303              |
| Capital Outlay         | \$8,727,000            |
| Building Fund          | \$34,680,000           |
| Nutrition Services     | \$67,399,511           |
| Special Revenue        | \$104,481,110          |
| General Fund           | <u>\$1,172,724,853</u> |
| <b>TOTAL TENTATIVE</b> | <b>\$1,389,821,512</b> |

**Jefferson County Public Schools  
General Fund Revenue  
FY 2016-17 TENTATIVE BUDGET**



| <u>GENERAL FUND REVENUE SOURCES</u> |                      | <u>% to total</u> |
|-------------------------------------|----------------------|-------------------|
| BEGINNING FUND BALANCE              | 111,000,000          | 9.47%             |
| PROPERTY TAX                        | 432,984,000          | 36.92%            |
| OCCUPATIONAL TAX                    | 161,582,000          | 13.78%            |
| OTHER LOCAL                         | 11,953,000           | 1.02%             |
| <b>TOTAL LOCAL</b>                  | <b>717,519,000</b>   |                   |
| SEEK PROGRAM                        | 262,655,000          | 22.40%            |
| OTHER STATE                         | 2,028,000            | 0.17%             |
| <b>TOTAL STATE</b>                  | <b>264,683,000</b>   |                   |
| STATE-PAID BENEFITS                 | 184,912,216          | 15.77%            |
| TOTAL FEDERAL                       | 5,610,637            | 0.48%             |
| <b>TOTAL GENERAL FUND</b>           | <b>1,172,724,853</b> | <b>100.00%</b>    |

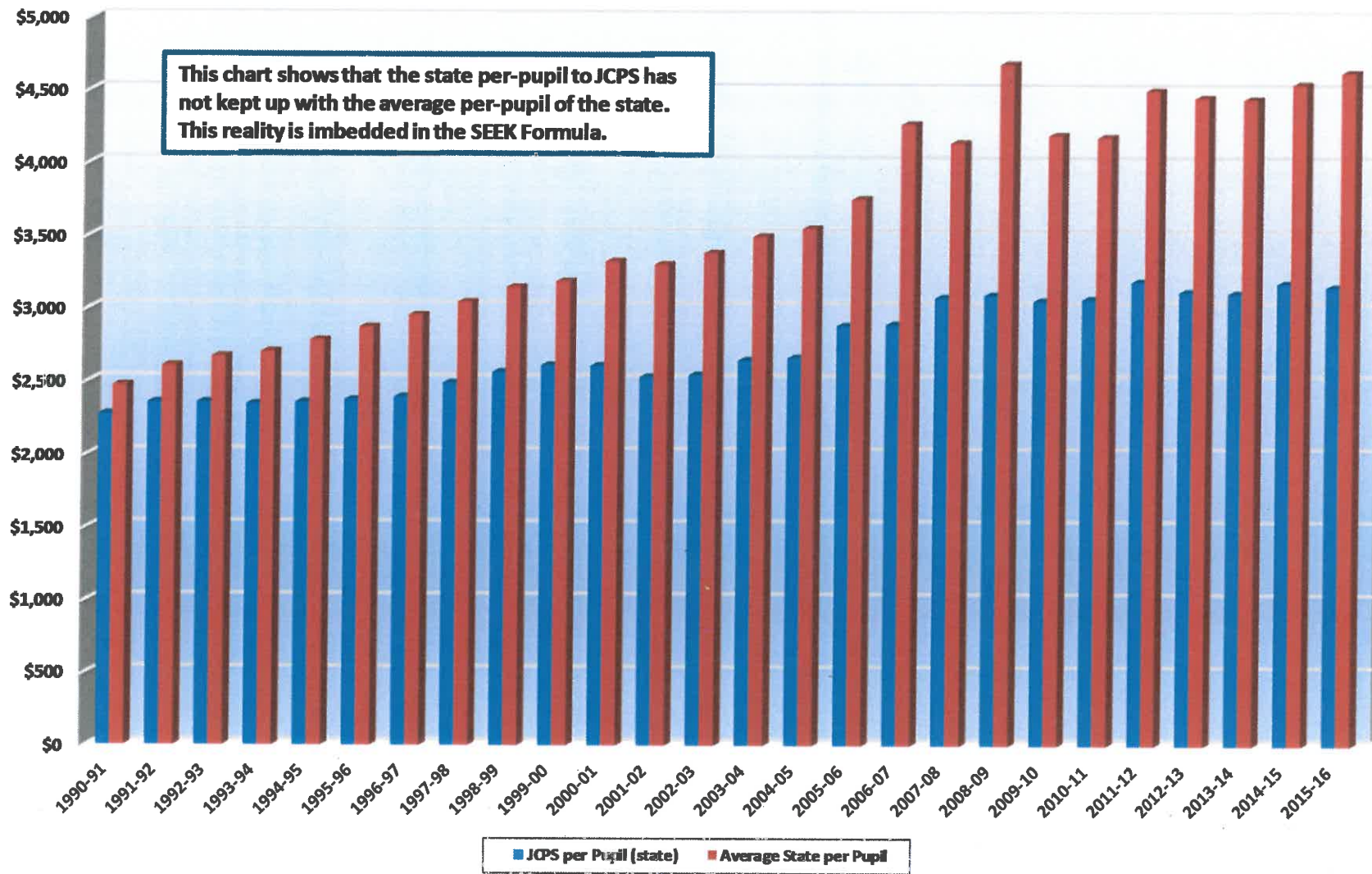


**GENERAL FUND REVENUE (Receipts only, actuals exclude state-paid benefits and beginning fund balance)**

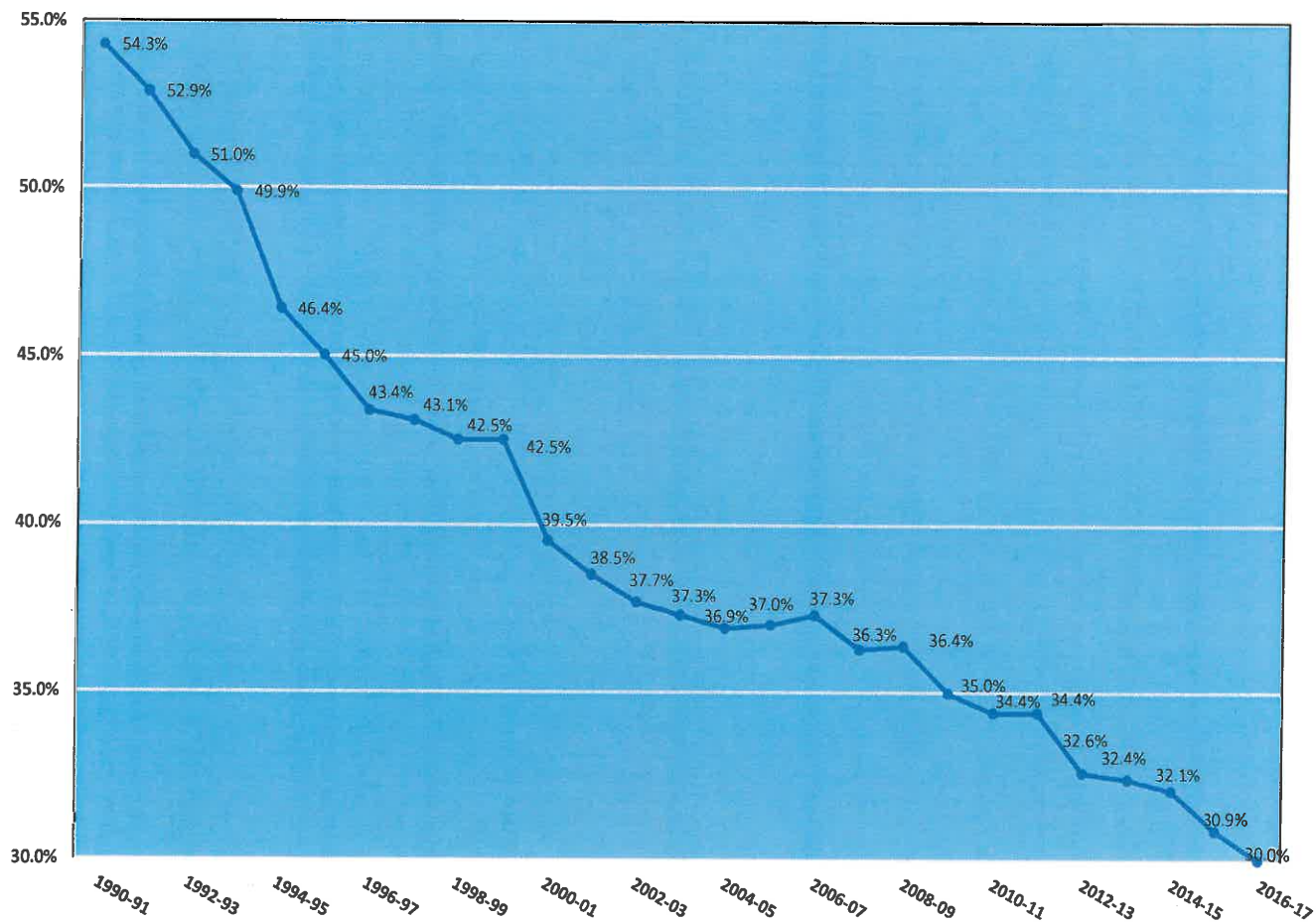
In 000's

|                                    | 2011-12A    | % of<br>TOTAL | 2012-13A    | % of<br>TOTAL | 2013-14A    | % of<br>TOTAL | 2014-15A    | % of<br>TOTAL | 2015-16F    | % of<br>TOTAL | 2016-17B    | % of<br>TOTAL |
|------------------------------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|-------------|---------------|
| 1111 General and Personal Property | 334,939,206 | 43.6%         | 348,844,922 | 43.3%         | 356,890,674 | 44.1%         | 365,574,681 | 43.9%         | 384,395,000 | 44.4%         | 389,395,000 | 44.4%         |
| 1115 Delinquent Property           | 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%          | 5,500,000   | 0.6%          |
| 1117 Motor Vehicle                 | 23,206,884  | 3.0%          | 24,800,071  | 3.0%          | 25,303,237  | 3.1%          | 27,259,352  | 3.3%          | 28,282,000  | 3.3%          | 28,282,000  | 3.2%          |
| 1119 Franchise                     | 222,542     | 0.0%          | 14,092,617  | 1.7%          | 7,790,520   | 1.0%          | 9,136,124   | 1.1%          | 9,807,000   | 1.1%          | 9,807,000   | 1.1%          |
| Subtotal Property Taxes            | 365,490,064 | 47.6%         | 394,573,055 | 48.8%         | 395,741,157 | 48.9%         | 407,469,583 | 48.9%         | 427,984,000 | 49.5%         | 432,984,000 | 49.4%         |
| 1131 Occupational Taxes            | 120,452,400 | 15.7%         | 128,882,355 | 16.0%         | 132,569,312 | 16.4%         | 139,825,242 | 16.8%         | 151,011,000 | 17.5%         | 161,582,000 | 18.4%         |
| Other Local                        | 11,712,294  | 1.5%          | 14,918,394  | 1.8%          | 14,286,876  | 1.8%          | 13,360,282  | 1.6%          | 11,112,000  | 1.3%          | 11,953,000  | 1.4%          |
| TOTAL Local Revenue                | 497,654,758 | 64.8%         | 538,373,804 | 66.8%         | 542,597,345 | 67.1%         | 560,655,107 | 67.3%         | 590,107,000 | 68.2%         | 606,519,000 | 69.2%         |
| <b>STATE REVENUE</b>               |             |               |             |               |             |               |             |               |             |               |             |               |
| 3111 SEEK Funds                    | 264,745,559 | 34.5%         | 263,184,705 | 32.6%         | 261,949,817 | 32.4%         | 267,901,401 | 32.1%         | 267,066,000 | 30.9%         | 262,655,000 | 30.0%         |
| 3129 other state                   | 21,387      | 0.0%          | 20,344      | 0.0%          | 12,416      | 0.0%          | 20,588      | 0.0%          | 21,000      | 0.0%          | 21,000      | 0.0%          |
| 3130 Nat Brd Cert                  | 259,193     | 0.0%          | 284,963     | 0.0%          | 351,383     | 0.0%          | 397,393     | 0.0%          | 397,000     | 0.0%          | 405,000     | 0.0%          |
| 3800 Rev in Lieu of Taxes          | 1,763,599   | 0.2%          | 1,748,204   | 0.2%          | 1,748,117   | 0.2%          | 1,602,314   | 0.2%          | 1,602,000   | 0.2%          | 1,602,000   | 0.2%          |
| TOTAL State G.F. Funds             | 266,789,738 | 34.7%         | 265,238,216 | 32.9%         | 264,061,733 | 32.6%         | 269,921,696 | 32.4%         | 269,086,000 | 31.1%         | 264,683,000 | 30.2%         |
| <b>FEDERAL REVENUE</b>             |             |               |             |               |             |               |             |               |             |               |             |               |
| 4100 P. L. 874                     | 9,853       | 0.0%          | 5,504       | 0.0%          | 8,305       | 0.0%          | 4,959       | 0.0%          | 5,000       | 0.0%          | 5,000       | 0.0%          |
| 5210 Fund Transfer                 | 296,788     |               |             |               |             |               |             |               |             |               |             | 0.0%          |
| 5220 Indirect Cost                 | 3,719,016   | 0.5%          | 2,880,262   | 0.4%          | 2,805,687   | 0.3%          | 3,009,041   | 0.4%          | 6,098,000   | 0.7%          | 5,605,637   | 0.6%          |
| Total Federal Funds                | 4,025,657   | 0.5%          | 2,885,766   | 0.4%          | 2,813,992   | 0.3%          | 3,014,000   | 0.4%          | 6,103,000   | 0.7%          | 5,610,637   | 0.6%          |
|                                    |             |               |             |               |             |               |             |               |             |               |             |               |
| Total General Fund Receipts        | 768,470,153 | 100.0%        | 806,497,786 | 100.0%        | 809,473,070 | 100.0%        | 833,590,803 | 100.0%        | 865,296,000 | 100.0%        | 876,812,637 | 100.0%        |

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



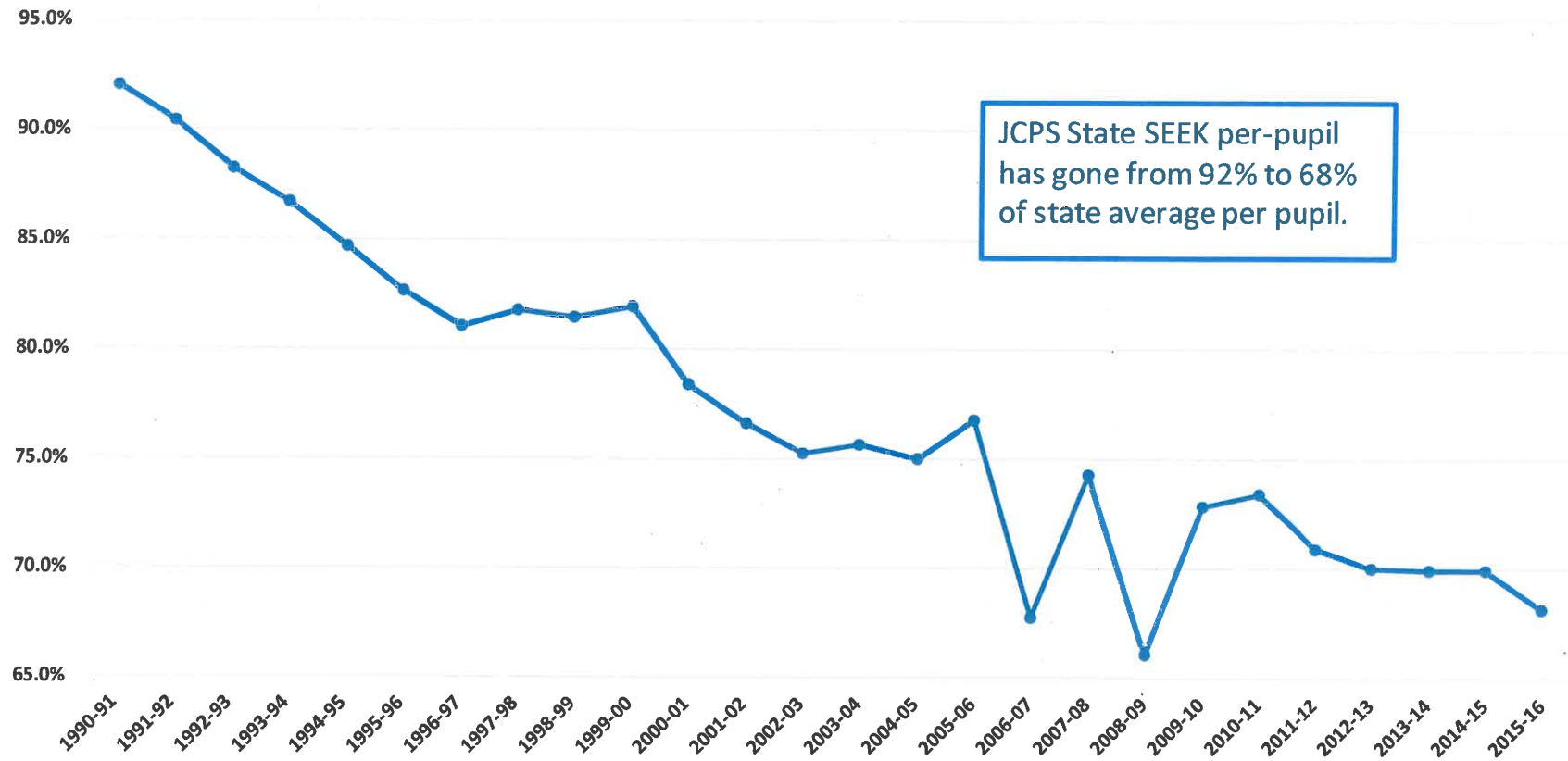
**Jefferson County Public Schools  
FY 1990-91 through FY 2015-16  
SEEK Revenue As Percent of General Fund**



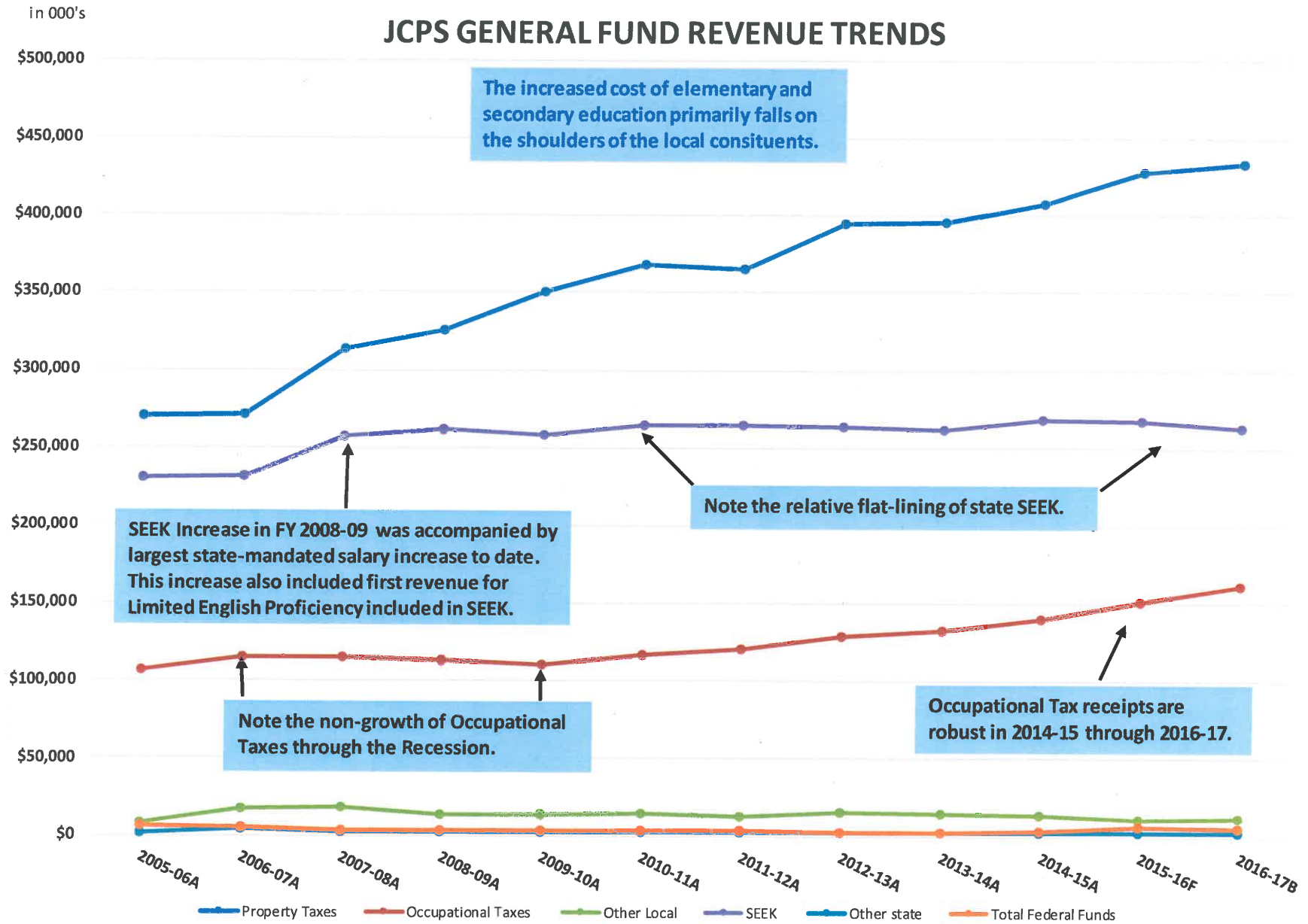
The above graph demonstrates greater proportions of SEEK are funded locally. Local effort will trend towards greater proportions of the total and will eventually reach 99%. There is no likelihood that the SEEK formula could ever be considered inequitable by the majority of stakeholders across the Commonwealth. 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. An adequacy 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 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 STATE SEEK PER-PUPIL AS PERCENT OF STATE AVERAGE PER-PUPIL



## JCPS GENERAL FUND REVENUE TRENDS





JEFFERSON COUNTY PUBLIC SCHOOL FUND SOURCES

|   | LOCAL       | % of Total | STATE       | % of Total | FEDERAL       | % of Total | TOTAL         | % of Total |
|---|-------------|------------|-------------|------------|---------------|------------|---------------|------------|
| FUND 1 - General Fund (Excludes Fund Balance)     |             |            |             |            |               |            |               |            |
| FY 2011-12  | 497,951,546 | 54.27%     | 415,835,885 | 45.32%     | 3,728,869     | 0.41%      | 917,516,299   | 100.00%    |
| FY 2012-13  | 538,373,805 | 55.90%     | 421,852,750 | 43.80%     | 2,885,766     | 0.30%      | 963,112,321   | 100.00%    |
| FY 2013-14  | 542,657,344 | 55.76%     | 427,786,368 | 43.95%     | 2,813,992     | 0.29%      | 973,257,705   | 100.00%    |
| FY 2014-15  | 560,655,107 | 55.02%     | 455,342,491 | 44.68%     | 3,014,000     | 0.30%      | 1,019,011,598 | 100.00%    |
| FY 2015-16  | 587,312,364 | 56.82%     | 440,160,399 | 42.59%     | 6,102,895     | 0.59%      | 1,033,575,658 | 100.00%    |
| FY 2016-17  | 606,519,000 | 57.13%     | 449,595,216 | 42.35%     | 5,610,637     | 0.53%      | 1,061,724,853 | 100.00%    |
| FUND 2 - Grants and Awards (new-year grants only) |             |            |             |            |               |            |               |            |
| FY 2011-12  | 12,977,216  | 7.01%      | 32,641,139  | 17.62%     | 139,633,926   | 75.38%     | 185,252,280   | 100.00%    |
| FY 2012-13  | 12,369,059  | 7.44%      | 34,844,481  | 20.95%     | 119,079,888   | 71.61%     | 166,293,428   | 100.00%    |
| FY 2013-14  | 11,539,734  | 8.48%      | 30,369,472  | 22.32%     | 94,128,602    | 69.19%     | 136,037,808   | 100.00%    |
| FY 2014-15  | 8,442,156   | 6.31%      | 34,228,808  | 25.58%     | 91,141,503    | 68.11%     | 133,812,467   | 100.00%    |
| FY 2015-16  | 5,779,146   | 4.19%      | 35,901,214  | 26.00%     | 96,389,269    | 69.81%     | 138,069,629   | 100.00%    |
| FY 2016-17 *                                      | 2,231,395   | 2.14%      | 33,922,006  | 32.47%     | 68,327,708 ** | 65.40%     | 104,481,109   | 100.00%    |
| FUND 310 - Capital Outlay                         |             |            |             |            |               |            |               |            |
| FY 2011-12  | 0           | 0.00%      | 8,565,567   | 100.00%    | 0             | 0.00%      | 8,565,567     | 100.00%    |
| FY 2012-13  | 0           | 0.00%      | 8,721,252   | 100.00%    | 0             | 0.00%      | 8,721,252     | 100.00%    |
| FY 2013-14  | 0           | 0.00%      | 8,708,956   | 100.00%    | 0             | 0.00%      | 8,708,956     | 100.00%    |
| FY 2014-15  | 0           | 0.00%      | 8,701,700   | 100.00%    | 0             | 0.00%      | 8,701,700     | 100.00%    |
| FY 2015-16  | 0           | 0.00%      | 8,730,000   | 100.00%    | 0             | 0.00%      | 8,730,000     | 100.00%    |
| FY 2016-17  | 0           | 0.00%      | 8,727,000   | 100.00%    | 0             | 0.00%      | 8,727,000     | 100.00%    |
| FUND 320 - Building Fund                          |             |            |             |            |               |            |               |            |
| FY 2011-12  | 39,653,478  | 98.31%     | 680,598     | 1.69%      | 0             | 0.00%      | 40,334,076    | 100.00%    |
| FY 2012-13  | 72,747,010  | 99.56%     | 324,994     | 0.44%      | 0             | 0.00%      | 73,072,004    | 100.00%    |
| FY 2013-14  | 31,902,518  | 100.00%    | 0           | 0.00%      | 0             | 0.00%      | 31,902,518    | 100.00%    |
| FY 2014-15  | 32,351,764  | 98.66%     | 439,945     | 1.34%      | 0             | 0.00%      | 32,791,709    | 100.00%    |
| FY 2015-16  | 32,770,714  | 99.45%     | 180,000     | 0.55%      | 0             | 0.00%      | 32,950,714    | 100.00%    |
| FY 2016-17  | 34,500,000  | 99.48%     | 180,000     | 0.52%      | 0             | 0.00%      | 34,680,000    | 100.00%    |
| FUND 51 - Nutrition Services                      |             |            |             |            |               |            |               |            |
| FY 2011-12  | 10,198,554  | 18.36%     | 5,332,816   | 9.60%      | 40,014,036    | 72.04%     | 55,545,406    | 100.00%    |
| FY 2012-13  | 9,533,799   | 16.63%     | 4,216,864   | 7.36%      | 43,567,444    | 76.01%     | 57,318,107    | 100.00%    |
| FY 2013-14  | 8,197,257   | 14.64%     | 2,054,333   | 3.67%      | 45,755,570    | 81.70%     | 56,007,160    | 100.00%    |
| FY 2014-15  | 5,984,312   | 10.16%     | 4,064,880   | 6.90%      | 48,879,130    | 82.95%     | 58,928,322    | 100.00%    |
| FY 2015-16  | 7,969,134   | 11.34%     | 3,471,962   | 4.94%      | 58,849,118    | 83.72%     | 70,290,214    | 100.00%    |
| FY 2016-17  | 0           | 0.00%      | 0           | 0.00%      | 67,399,511    | 100.00%    | 67,399,511    | 100.00%    |

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     | 75.23%     | 159,666     | 14.82%     | 107,283     | 9.96%      | 1,077,551     | 100.00%    |
| FY 2012-13                  | 504,953     | 61.42%     | 253,771     | 30.87%     | 63,462      | 7.72%      | 822,186       | 100.00%    |
| FY 2013-14                  | 39,613      | 5.85%      | 637,638     | 94.15%     | 0           | 0.00%      | 677,251       | 100.00%    |
| FY 2014-15                  | 27,341      | 4.60%      | 566,445     | 95.40%     | 0           | 0.00%      | 593,786       | 100.00%    |
| FY 2015-16                  | 106,594     | 24.43%     | 329,799     | 75.57%     | 0           | 0.00%      | 436,393       | 100.00%    |
| FY 2016-17                  | 609,735     | 100.00%    | 0           | 0.00%      | 0           | 0.00%      | 609,735       | 100.00%    |
| FUND 53 - Enterprise ***    |             |            |             |            |             |            |               |            |
| FY 2011-12                  | 560,912     | 92.32%     | 46,687      | 7.68%      | 0           | 0.00%      | 607,599       | 100.00%    |
| FY 2012-13                  | 87,452      | 93.61%     | 5,969       | 6.39%      | 0           | 0.00%      | 93,421        | 100.00%    |
| FY 2013-14                  | 86,792      | 90.30%     | 9,328       | 9.70%      | 0           | 0.00%      | 96,120        | 100.00%    |
| FY 2014-15                  | 115,818     | 100.00%    | 0           | 0.00%      | 0           | 0.00%      | 115,818       | 100.00%    |
| FY 2015-16                  | 88,881      | 100.00%    | 0           | 0.00%      | 0           | 0.00%      | 88,881        | 100.00%    |
| FY 2016-17                  | 0           | 0.00%      | 0           | 0.00%      | 0           | 0.00%      | 0             | 0.00%      |
| FUND 54 - Adult Ed Tuition  |             |            |             |            |             |            |               |            |
| FY 2011-12                  | 579,302     | 87.95%     | 79,368      | 12.05%     | 0           | 0.00%      | 658,670       | 100.00%    |
| FY 2012-13                  | 452,459     | 88.19%     | 60,569      | 11.81%     | 0           | 0.00%      | 513,028       | 100.00%    |
| FY 2013-14                  | 455,756     | 91.37%     | 43,047      | 8.63%      | 0           | 0.00%      | 498,803       | 100.00%    |
| FY 2014-15                  | 399,858     | 82.86%     | 82,719      | 17.14%     | 0           | 0.00%      | 482,577       | 100.00%    |
| FY 2015-16                  | 305,746     | 79.72%     | 77,780      | 20.28%     | 0           | 0.00%      | 383,526       | 100.00%    |
| FY 2016-17                  | 450,000     | 100.00%    | 0           | 0.00%      | 0           | 0.00%      | 450,000       | 100.00%    |
| FUND 59 - Tuition Preschool |             |            |             |            |             |            |               |            |
| FY 2011-12                  | 849,732     | 86.67%     | 130,746     | 13.33%     | 0           | 0.00%      | 980,478       | 100.00%    |
| FY 2012-13                  | 769,384     | 86.80%     | 116,982     | 13.20%     | 0           | 0.00%      | 886,366       | 100.00%    |
| FY 2013-14                  | 672,725     | 90.58%     | 69,970      | 9.42%      | 0           | 0.00%      | 742,695       | 100.00%    |
| FY 2014-15                  | 663,178     | 85.40%     | 113,333     | 14.60%     | 0           | 0.00%      | 776,511       | 100.00%    |
| FY 2015-16                  | 700,217     | 86.57%     | 108,593     | 13.43%     | 0           | 0.00%      | 808,810       | 100.00%    |
| FY 2016-17                  | 749,304     | 100.00%    | 0           | 0.00%      | 0           | 0.00%      | 749,304       | 100.00%    |
| TOTALS                      |             |            |             |            |             |            |               |            |
| FY 2011-12                  | 563,581,341 |            | 463,472,471 |            | 183,484,114 |            | 1,210,537,926 |            |
| FY 2012-13                  | 634,837,921 |            | 470,397,632 |            | 165,596,560 |            | 1,270,832,113 |            |
| FY 2013-14                  | 595,551,739 |            | 469,679,113 |            | 142,698,165 |            | 1,207,929,017 |            |
| FY 2014-15                  | 608,639,534 |            | 503,540,321 |            | 143,034,633 |            | 1,255,214,489 |            |
| FY 2015-16                  | 635,032,796 |            | 488,959,747 |            | 161,341,282 |            | 1,285,333,824 |            |
| FY 2016-17                  | 645,059,434 |            | 492,424,222 |            | 141,337,856 |            | 1,278,821,512 |            |

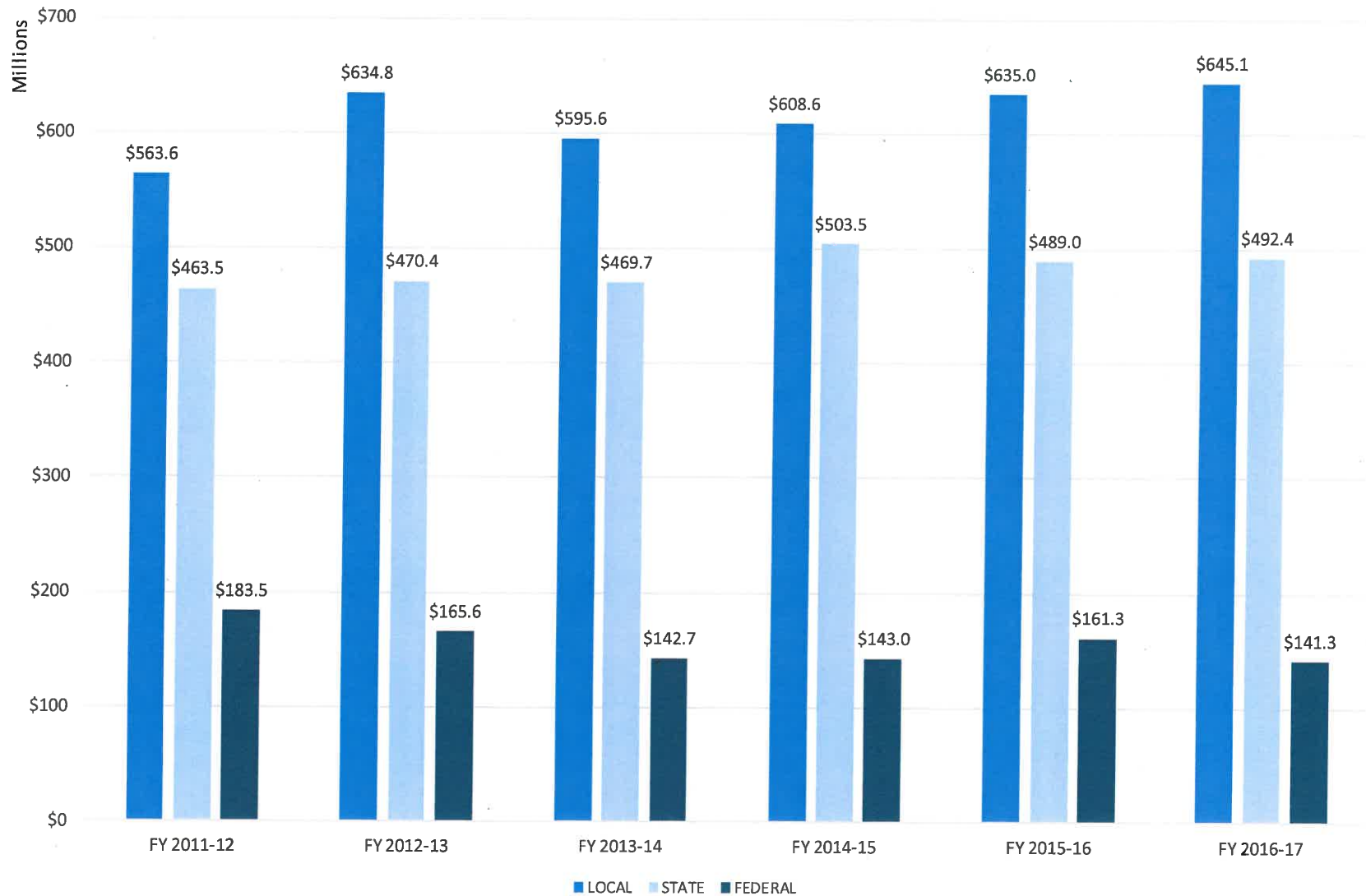
\* FY 2016-17 grants will increase as award letters come in between now and September. Local grants may increase by \$8 to \$9 million. Head Start application is pending.

\*\* New-year federal grants does not yet include Head Start due to pending federal application.

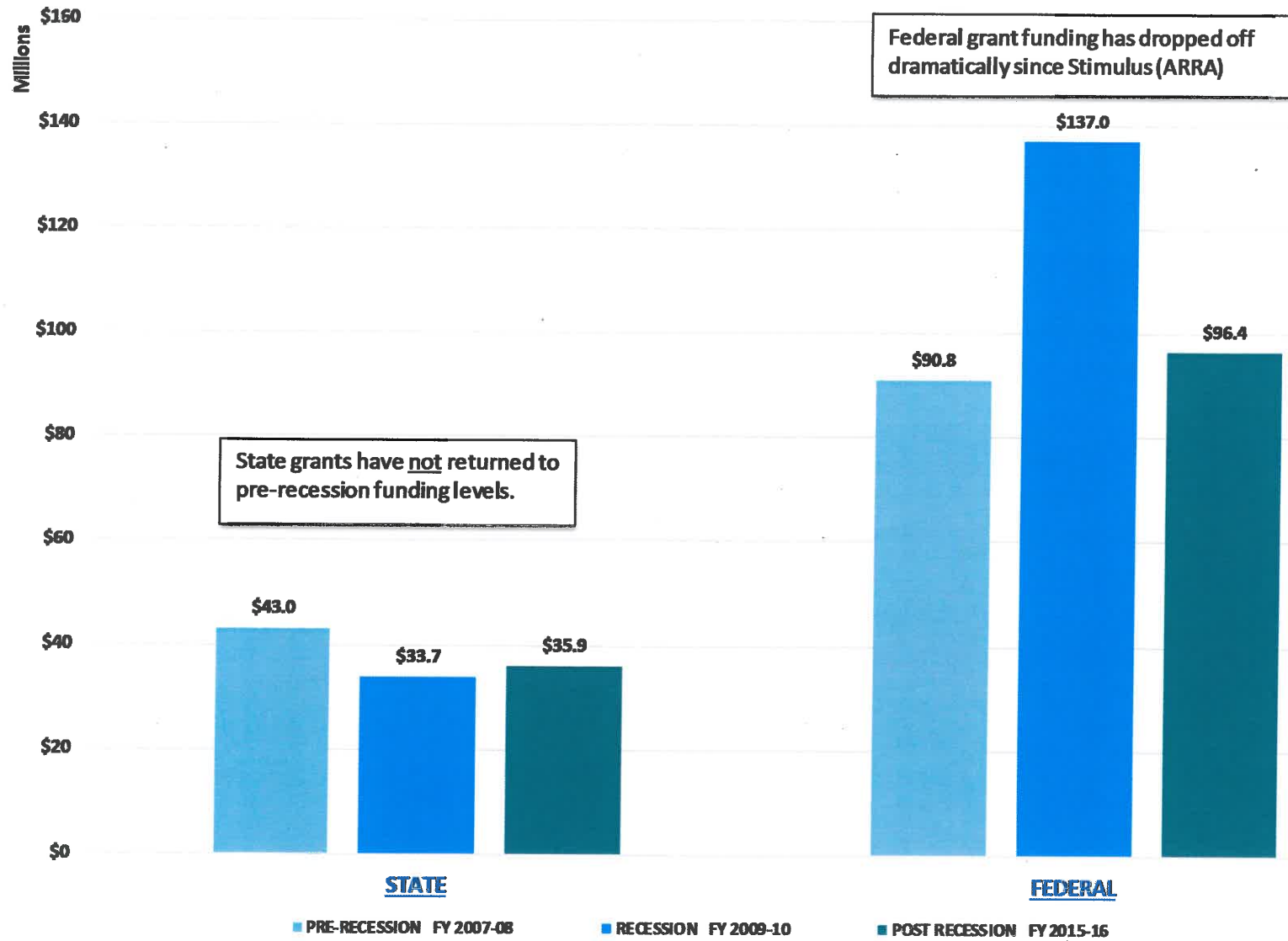
\*\*\* Enterprise Fund: At the time that the 2016-17 Tentative Budget was being established, the plans for Challenger Education Center were still being discussed. Also, the aquatic programs at the Academy at Shawnee and Central H.S. will bring in revenue as a separate enterprise. This will be reflected in the Working Budget.



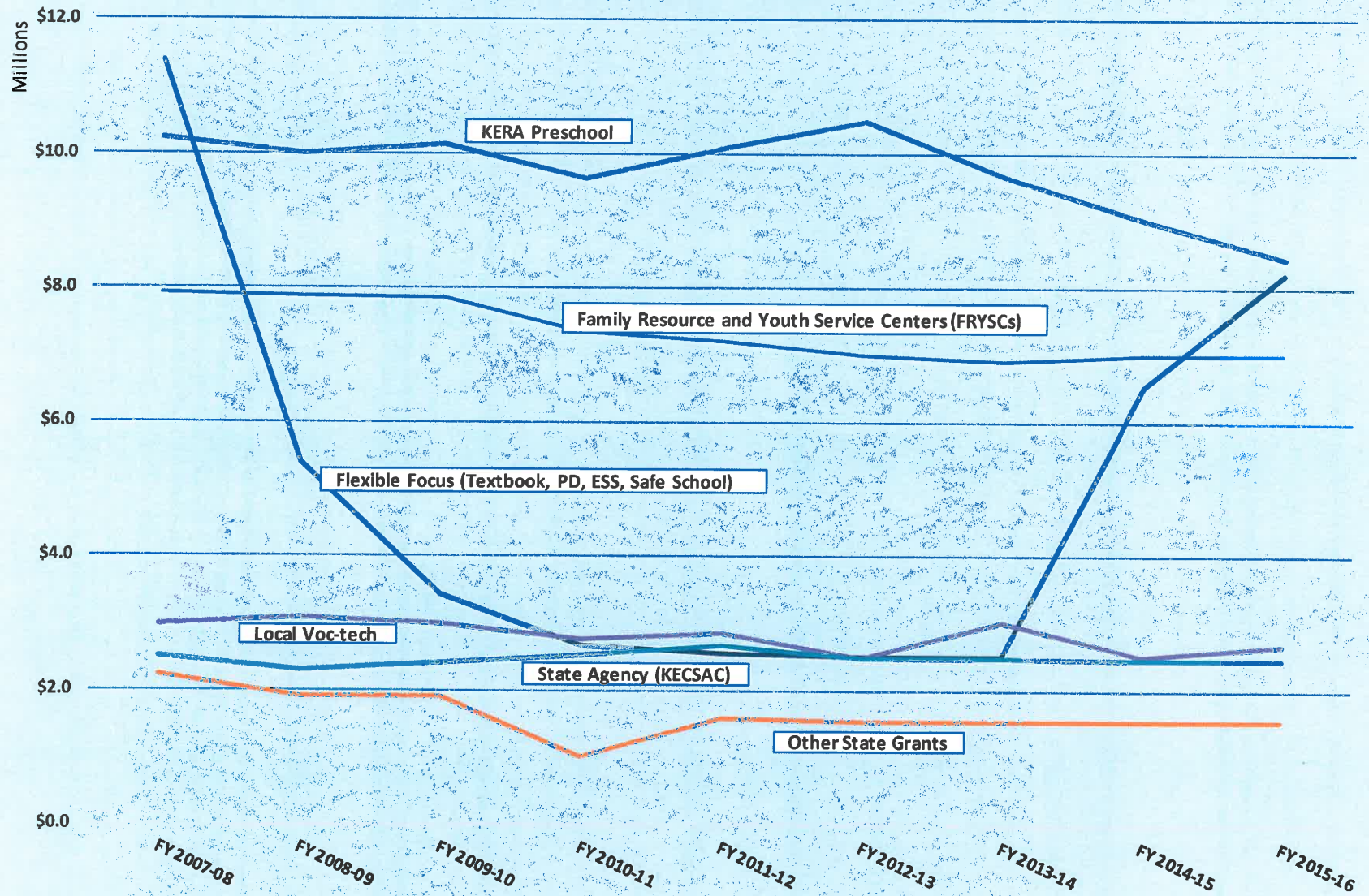
## Jefferson County Public Schools Total Revenue (excluding fund balance) RECEIPTS ONLY - FY 2016-17 Tentative Budget



## JEFFERSON COUNTY PUBLIC SCHOOLS GRANT FUNDS IN THREE PERIODS



## JCPS State Grant Revenue Trend



## Status of On-going District Rescues or Supplements of Grant Programs 2016-17

|   |                   | Comment  |
|---|-------------------|--|
| Preschool   |                   |  |
| General Fund  | 5,309,001         | Includes Expansion Approved March 22, 2016, including eight units at Norton Commons and state grant rescue.                                  |
| General Fund  | 4,000,000         | Waiver of \$4M transportation bill in FY 2015-16 and beyond.   |
| Title I   | <u>10,300,000</u> |  |
|   | 19,609,001        |  |
| State Agency<br>(supplements state KECSAC grant)      | 10,190,678        | Support has increased in recent years due to expansions at Home of the Innocents, Peace Academy, and others.                                 |
| KERA -Locally Operated Voc Tech                       | 4,174,302         | Increase cost of \$478,000 since 2010-11. State funding has decreased.   |
| FRYSC Grant   | 1,173,718         | 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<br>(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  | 497,362           | 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  | 160,267           | Family Literacy Program (aka LEAF). This supports the preschool element of family program.   |
| National Board Certification                          | 263,612           | This amount is gap between state revenue and expenses for FY 2014-15. Funding gap for FY 2014-15 is not yet known - state payment is in June |
| <b>TOTAL</b>  | <u>56,963,374</u> |  |

# **FY 2016-17 GRANT LIST - TENTATIVE BUDGET**

|            | <b>Project Title</b>             | <b><u>16-17</u></b>       |
|------------|----------------------------------|---------------------------|
| LOCAL *    | JCTA PRESIDENT                   | 71,395                    |
|            | <b>TOTAL LOCAL</b>               | <b>71,395</b>             |
| STATE **   | STATE AGENCY/KECSAC              | 2,459,479                 |
|            | LOCALLY OPERATED VOC TECH        | 2,663,437                 |
|            | K-ESS                            | 2,744,059                 |
|            | K-FAM RES/YTH SVC                | 6,669,037                 |
|            | GIFTED/TALENTED                  | 151,698                   |
|            | K-PRESCHOOL                      | 11,400,000                |
|            | K-PROF DEVELOP                   | 1,185,398                 |
|            | K-TEXTBOOKS                      | 2,305,842                 |
|            | LOCAL DIST TECH                  | 2,160,000                 |
|            | CENTER FOR SCH SAFETY            | 825,056                   |
|            | READ TO ACHIEVE                  | <u>1,358,000</u>          |
|            | <b>TOTAL STATE</b>               | <b>33,922,006</b>         |
| FEDERAL ** | TITLE I ***                      | 35,442,764                |
|            | IDEA-B/JCPS CO-OP                | 876,000                   |
|            | IDEA-B                           | 21,500,000                |
|            | IDEA-B DISABILITIES              | 440,000                   |
|            | IDEA-B PRESCHOOL                 | 797,756                   |
|            | TITLE III, LEP                   | 1,044,859                 |
|            | VOC/TECH EDUCATION               | 1,132,085                 |
|            | TITLE II-TCH QUALITY             | 4,276,215                 |
|            | MEDICAID                         | 1,839,328                 |
|            | ROTC                             | 718,725                   |
|            | HEAD START-REGULAR               | 0                         |
|            | HEAD START-TRAINING              | 0                         |
|            | HEAD START-EARLY ED              | 0                         |
|            | HEAD START-EARLY TRN             | <u>0</u>                  |
|            | <b>TOTAL FEDERAL</b>             | <b>68,327,708</b>         |
|            | FUNDS TRANSFER for KETS MATCHING | 2,160,000                 |
|            | <b>TOTAL</b>                     | <b><u>104,481,109</u></b> |

\* \$8 to \$9 million more in local grants may materialize prior to September.

\*\* Other state and federal grants may be awarded prior to September

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

# HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? VOCATIONAL TECH SUPPORT

| JCPS - CAREER AND TECHNICAL EDUCATION: Grant - Vision 2020 Crosswalk                                 |                          |   |   |                                     |                                    |              |
|--|--------------------------|---|---|-------------------------------------|------------------------------------|--------------|
| Vision 2020 Strategies, Major Activities, Typical Expenses   |                          |   | 2016-2017 Projected CDIP Budgets<br>*Only the Perkins grant is a CDIP |                                     |                                    | GRAND TOTALS |
| Strategies   | Major Activities         | Typical Expenses  | Federal Perkins Grant Amount  | State Locally Operated Grant Amount | United Parcel Service Grant Amount |              |
| 1.1.1 Broader Definition of Learning; 1.1.2 Personalize Learning; 1.1.3 Provide Equitable Access     | Career Pathway Support   | Classroom and lab equipment, specialized supplies, resource books, AV materials, career-related field trips, technology, software, industry certification exams and associated fees, student supervision for Career and Technical Education Student Organization regional/state/national competition events, substitute teachers, specialized furniture | \$ 932,085  |                                     |                                    | \$ 932,085   |
| 3.1.3 Improve Human Resources Infrastructure; 1.1.3 Provide Equitable Access                         |                          | Career and Technical Education Add-On Teacher Positions; Resource Teacher for UPS School-To-Work and Transition Program at WorldPort Center   |   | \$ 2,663,437                        | \$ 30,000                          | \$2,693,437  |
| 1.1.1 Broader Definition of Learning; 1.1.2 Personalize Learning; Reduce, Revise, Refine Assessments | Project-Based Learning   | SREB Consultant for Project-Based Learning supporting teacher externships   | \$ 50,000   |                                     |                                    | \$ 50,000    |
| 2.2.3 Increase and Deepen Professional Learning  | Professional Development | Travel, registration fees and stipends for teacher and administrators to attend conferences and PD sessions   | \$ 150,000  |                                     |                                    | \$ 150,000   |
| GRAND TOTAL  |                          |   | \$ 1,132,085  | \$ 2,663,437                        | \$ 30,000                          | \$3,825,522  |

## HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? - EARLY CHILDHOOD - Grant Alignment to Vision 2020 (see also APPENDIX A)

For Early Head Start, Head Start, KERA State Funded Preschool, Title I – Preschool, IDEA B – Preschool and EHS and HS Training and Technical Assistance Grants

### Strategy I.1.6

**Strengthen early childhood education:** To significantly increase kindergarten readiness, create a comprehensive early childhood education plan that addresses the improvement and expansion of JCPS programs; recruitment, retention, and professional development of educators; expansion of summer kindergarten readiness camps; community partnerships; and communications, support, and outreach to parents and caregivers.

These grants provide the District with the ability to follow a plan for student Eligibility, Recruitment, Selection, Enrollment and Attendance in the Jefferson County Public Schools Early Childhood income eligible programs Early Head Start, Head Start and KERA State Funded Preschool. Research shows that children that are enrolled and regularly attend high quality collaborative early childhood programs are more likely to be prepared for kindergarten as measured on state mandated kindergarten readiness screeners. JCPS Early Childhood programs receive these federal and state grants to support the following school readiness goals to ensure that children enter kindergarten prepared to succeed.

|   | EHS         | HS           | EHS/HS<br>TandTA | Pre K        | Title I -<br>Preschool | IDEA B -<br>Preschool | Grant Funds  |      |
|---|-------------|--------------|------------------|--------------|------------------------|-----------------------|--------------|------|
| Direct Services to<br>Students, Families,<br>Schools and Centers                | \$2,930,800 | \$10,817,355 |                  | \$10,474,085 | \$10,300,000           | \$683,423             | \$35,205,663 | 94%  |
| Training, Technical<br>Assistance and Staff<br>Professional<br>Development      |             |              | \$178,334        |              |                        |                       | \$178,334    | 0%   |
| Central Operations<br>Support of Direct<br>Services to Children and<br>Families | \$167,186   | \$408,841    |                  | \$925,915    | \$0                    | \$114,333             | \$1,616,276  | 4%   |
| Indirect Cost   | \$130,344   | \$305,874    | \$6,354          |              |                        |                       | \$442,571    | 1%   |
| Grant Totals  | \$3,228,330 | \$11,532,070 | \$184,688        | \$11,400,000 | \$10,300,000           | \$797,756             | \$37,442,844 | 100% |



## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? TITLE I**

### **Focus Area: Improving Infrastructure & Integrating Systems**

#### **Strategy 3.1.1**

\$379,659A Title I Director, and two Title I specialists are employed to address school needs for additional instructional resources and supports that differentiates for individual school needs. Program implementation which takes into account safety, equity, impact on student learning, impact on system performance, and available funding are evaluated on a regular basis.

### **Focus Area: Learning, Growth, and Development**

#### **Strategy 1.1.3**

Provide equitable access to engaging learning opportunities, supports, and resources - \$ 232,000-100% of Homeless Coordinator's Salary, 100% of certified teacher salary and extended days. Money is allotted for after school tutoring programs, Summer Tutoring Programs, student transportation, and supplies and equipment. The coordinator and teacher will collaborate with Title I staff to ensure students have equal opportunity for educational success.

\$ 12,000 is allotted for homeless students not attending a Title I school, to provide educationally related support services to ensure success.

#### **Strategy 1.1.7**

\$293,618Provide resources, support and strategies to eliminate achievement, learning and opportunity gaps with ESL students.

#### **Strategy 1.1.5**

\$1,000,000Summer Literacy Program-Provide summer learning programs to eliminate summer reading loss. Develop and implement a comprehensive strategy focused on early intervention that has its goal that all Primary Program students are reading on grade level by the end of third grade and that students struggling with literacy beyond the third grade in elementary, middle and high school make progress.

\$3,588,677Provide additional school staff ( Read to Achieve District funded positions, Demos, and Miscellaneous district funded positions) to develop and implement a comprehensive strategy focused on early intervention that has its goal on all students reading on grade level by the end of third grade.

#### **Strategy 1.1.6**



\$10,300,000 to strengthen early childhood education- Provide funds to significantly increase kindergarten readiness, create a comprehensive early childhood education plan that addresses the improvement and expansion of JCPS programs. [\[Info for Title I Preschool is also included in the ECH narrative\]](#).

#### **Strategy 1.17**

\$35,442.764 is given to Title I eligible schools (68.4% F& R and above) \$291,674 for Private Schools to supplement strategies that will help students progress toward mastery of both academic standards and the development of capacities and dispositions necessary for success in college, career, community, and life. Eliminate achievement, learning and opportunity gaps by providing resources and support for the development and implementation of research or evidence-based strategies and best practices at the school and classroom levels, including differentiated resources and targeted strategies to increase student success.

#### **Focus Area: Increase Capacity and Improving Culture**

#### **Strategy 2.24**

\$219,729 Teacher Leader Trainers- Provide Reading Recovery and Comprehensive Intervention Model training for teachers on research or evidence-based strategies and best practice leadership development opportunities and meaningful, actionable feedback to school and district staff to create a large cadre of effective leaders and peer coaches.

**HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? TITLE II - Title II Project #401C FY17 - Allocation: \$4,276,215**

**Vision 2020 Goals:**

- **Professional Capacity in Teachers and Leaders**
- **High-Performing Teams and Professional Learning Communities**

**Vision 2020 Targets:**

- **Increase the percentage of students who have access to effective educators.**
- **Increase the percentage of educators exhibiting the professional capacity to implement the integration of teaching, assessment, and learning opportunities.**
- **Increase the number of school and district staff who can lead teams in improving performance.**

Title II funds are used by the district to increase academic achievement through strategies for improving teacher and principal quality, and to increase the number of highly effective teachers in the classroom. Title II funds support recruitment and hiring of highly effective teachers, teacher preparation, new teacher induction, professional learning, teacher retention, teacher mentoring, teacher advancement, and teacher and principal leadership. These funds must be designated for supplemental purposes only.

The two broad categories of allowable Title II expenses are:

- 1) Professional learning activities for certified staff
- 2) Recruitment and retention of effective teachers and leaders

Title II appropriate expenses for JCPS include, but are not limited to, the following:

- Recruitment, hiring, training, and retention of highly qualified teachers and leaders
- Professional coursework to become highly qualified
- New Teacher Induction and mentoring programs
- Content-based professional learning activities
- National Board Certification candidate support
- District-based professional learning initiatives
- Gifted and Talented Endorsement coursework
- ESL Endorsement coursework
- Reading Recovery training

By law, Title II funds are also used to provide Title II allowable services for private/non-public schools.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? TITLE III**

### **Narrative for CDIP Budget FY 17**

\$781,840 – the entire allocation goes either ESL teachers or Bilingual Associate Instructors (BAIs) serving in schools, working directly with ESL student.

#### **1.1.3 Provide Equitable Access**

##### **1.1.7 Eliminate achievement, learning, and opportunity gaps**

The ESL teachers and Bilingual Associate Instructors (BAIs) allow for more concentrated support to ESL students. The differentiated support and intentional English language development provided by the ESL teachers and BAIs allows for increased access to grade level, academic content.

In our ESL program schools, the core literacy program for ELs must include explicit English language development (ELD) provided by the classroom teacher at the elementary level and the ESL teacher at the middle and high school levels. In elementary ESL program schools, additional ELD support is provided by an ESL teacher. ELD should be provided using specially designed instruction. Instruction should reflect best practices and meet the students' academic and linguistic needs while considering what instructional accommodations are appropriate for them to succeed academically (Echevarria & Hasbrouck, [www.cal.org/create](http://www.cal.org/create), 2009). When ELs don't make sufficient progress at a rate similar to their peers, they receive targeted small group support provided by ESL teachers and/or interventionists.

Content and ESL teachers use WIDA ACCESS scores to plan differentiated instruction. This includes identifying appropriate instructional levels, grouping students within the domains of English development, and implementing effective culturally responsive strategies to address the needs of English Learners. Teachers receive copies of their students' ACCESS scores, WIDA language proficiency standards, and the WIDA Can Do descriptors. ESL resource teachers and ESL teachers offer professional development sessions to content teachers on understanding the ACCESS results, effective implementation of instructional and assessment accommodations as well as varied ways to modify lesson plans to meet the individual needs of their ELs. This serves as foundational work for creating Program Services Plans (PSPs) and designing appropriate differentiated instruction for each English Learner.

All instruction is guided by the Kentucky Core Academic Standards (KCAS). Elementary, middle, and high school teachers follow curriculum maps that are aligned with the KCAS standards as well as ACT Quality Core at the high school level. The WIDA ELD standards are used to help students engage in communicating information, ideas, and concepts of social, instructional, and academic language. The WIDA website ([www.wida.us](http://www.wida.us)), under "Standards and Instruction" offers a resource tool for content area and ESL teachers to search the ELP standards for strands of model performance indicators that allow them to see the correlation between the WIDA ELD standards and KCAS.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? IDEA PART B –**

**Budget: \$21,940,000**

### **Strategy 1.1.2**

**Personalize learning: Design personalized and engaging learning environments and experiences in all content areas for each student to facilitate mastery of academic standards and the development of learner capacities and disposition.**

IDEA Part B funding ensures that adequate resources and staffing are in place to allow for the creation and implementation of flexible programs and learning environments that provide specially designed instruction for students with disabilities. This process is driven by monitoring progress of Individual Education Program (IEP) goals and using this data to plan for individualized programming. IDEA funding allows ECE department personnel to provide on-going professional development to include training and coaching on differentiated instruction to meet diverse learner needs which translates into increased student achievement for students with disabilities.

### **Strategy 1.1.3**

**Provide equitable access: Develop and improve systems and practices to recognize student strengths and to provide equitable access to engaging learning opportunities, supports, and resources**

With the availability of IDEA Part B funding, the ECE Department can continue to develop and implement initiatives that ensure equitable access to the general curriculum for all students with disabilities. IDEA Part B funding facilitates adequate staffing of ECE teachers and Instructional Assistants in schools ensuring that students will make progress in the general curriculum (educationally, academically, behaviorally, and functionally) while preparing students for further education, employment, **and** independent living.

### **Strategy 1.1.7**

**Eliminate achievement, learning, and opportunity gaps: Establish the elimination of gaps in educational outcomes for students as a fundamental objective of the district. This objective is to be pursued through the development and implementation of research- or evidence-based strategies and best practices at the district, school, and classroom levels, including differentiated resources and targeted strategies to increase student success, such as the Males of Color Initiative and the Closing Minority Gaps Through AP Enrollment and Support Program.**

The Exceptional Child Education Program utilize Federal IDEA Part B funding to assist schools to provide high leverage, research based instructional practices to close the achievement gap between students with disabilities and students without disabilities. Priority structures and systems include professional learning and coaching to achieve fidelity implementation of research based practices; creation of safe, effective and culturally responsive learning environments. IDEA Part B funding will ensure that schools are adequately staffed and possess the necessary resources to accomplish this goal.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? IDEA COOPERATIVE – Budget \$876,000**

### **Strategy 1.1.2**

**Personalize learning: Design personalized and engaging learning environments and experiences in all content areas for each student to facilitate mastery of academic standards and the development of learner capacities and disposition.**

IDEA B Cooperative funds awarded by KDE, JCPS will support the increased learning of students with disabilities in the areas of mathematics and literacy (reading and writing), the differentiation of instruction and technology-based supports, training of teachers in a systemic approach to improving behavior and student achievement, and the support of Gap/Focus schools. The outcome will be the preparedness of students to be successful beyond graduation. JCPS partners with the Kentucky School for the Blind as a Special Education Cooperative and collectively shares the same goals for their students with visual impairments. Success for the Cooperative initiative is sustained through the annual award of this grant from KDE.

### **Strategy 1.1.3**

**Provide equitable access: Develop and improve systems and practices to recognize student strengths and to provide equitable access to engaging learning opportunities, supports, and resources.**

With the availability of IDEA Cooperative funding, the ECE Department can continue to develop and implement initiatives that ensure equitable access to the general curriculum for all students with disabilities at all JCPS locations and the Kentucky School for the Blind (KSB). KDE outlines the priorities for the use of IDEA Cooperative funds to support expenses for consultants, professional development, supplies, and materials which facilitate equitable access as outlined in this strategy.

### **Strategy 1.1.5**

**Improve student literacy: Develop and implement a comprehensive strategy focused on early intervention that has as its goal that all Primary Program students are reading on grade level by the end of the third grade and that students struggling with literacy beyond the third grade in elementary school, middle school, and high school make progress toward reading and writing proficiency, to include: improved reading and writing instruction using research- or evidence-based strategies and best practices, extended learning, and strategies to increase educational stability and continuity of supports for highly mobile students.**

With the availability of IDEA Cooperative funding, ECE Specialists and Resource Teachers will collaborate with JCPS and KSB staff to provide on-going professional development to include training and coaching on evidence-based practices to teach Literacy content standards to teachers as outlined by the Kentucky Department of Education Cooperative requirements.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? Extended School Services (ESS) Grant –**

### **Strategy 1.1.7**

\$2,814,602 Allocated - Eliminate achievement, learning, and opportunity gaps: Develop and implement research- or evidence-based strategies and best practices at the district, school and classroom levels to increase student success.

ESS funds are allocated to every school for the purpose of operating a program for students having short- or long- term academic difficulties. The ESS program is a proactive program designed to assist individual students who are having difficulty in one or more content areas. ESS program programs offer extra instructional time outside the regular school hours and may take a variety of formats including after school or before school programs, Saturday learning opportunities, and summer programs. Over 100 of JCPS schools have a waiver to offer ESS during the school day.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? Instructional Resources (Textbooks grant) –**

Textbooks/ Instructional Materials are primary vehicles for delivering content knowledge to students that is aligned with Kentucky Academic Standards and may include both print and digital resources. Each school's Consolidated School Improvement Plan (CSIP) includes an Instructional Materials goal that is based on identified needs to support equitable access to resources, differentiated instructional materials to meet students' diverse learning needs and full curriculum implementation. The JCPS Textbooks/ Instructional Materials Grant (KDE) allocation for 2016-17 totals \$2,305,842, all of which is distributed to our elementary and middle schools, based on a per pupil formula. Each school is responsible for selection and purchasing of instructional materials in support of their CSIP goal and that fall under the grant's approved categories for purchase with textbook/ instructional materials funds.

Textbooks/ Instructional Materials funding supports the following *JCPS Vision 2020* strategies, but is not limited to: Strategy 1.1.3, 1.1.7 and 3.1.2.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020?**

### **FAMILY RESOURCE and YOUTH SERVICE CENTER GRANT (FRYSC grant) – See Appendix B**

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? – Professional Development Grant – Allocation - \$1,185,398**

### **Vision 2020 Goals:**

- **Professional Capacity in Teachers and Leaders**
- **High-Performing Teams and Professional Learning Communities**

### **Vision 2020 Targets:**

- **Increase the percentage of students who have access to effective educators.**
- **Increase the percentage of educators exhibiting the professional capacity to implement the integration of teaching, assessment, and learning opportunities.**
- **Increase the number of school and district staff who can lead teams in improving performance.**

KERA PD funds are awarded to schools as part of their Flexible Focus Funds. These PD funds are used to improve instruction and facilitate the learning of students in the schools. Professional learning activities must meet the standards of professional development as found in 704 KAR 3:035, and must also:

- a) Support educator effectiveness standards, individual growth goals, and school, school district, and state goals for student achievement
- b) Focus on content, pedagogy, and pedagogical content-knowledge, as specified in certification requirements and other related job-specific performance standards and expectations
- c) Occur among educators at schools who share accountability for student results
- d) Be facilitated by well-prepared school and district leaders including curriculum specialists, principals, coaches, mentors or other teacher leaders
- e) Serve simultaneously three purposes: individual improvement, school improvement and program implementation
- f) Occur over a sustained period of time



## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? – Gifted and Talented - Budget: \$151,698**

### **Strategy 1.1.2**

Personalize learning: Design personalized and engaging learning environments and experiences in all content areas for each student to facilitate mastery of academic standards and the development of learner capacities and disposition. All schools with an Advance Program have an opportunity to write a proposal requesting gifted and talented funds that will enhance the learning of their Advance Program population. Each year, a team reviews the submitted proposals and allocates funds to be used for this population. Schools request items such as: learning games, books, and fieldtrip/assembly experiences that help to personalize and enrich the academic standards for students that are Primary Talent Pool or Advance Program learners.

### **Strategy 1.1.3**

Provide equitable access: Develop and improve systems and practices to recognize student strengths and to provide equitable access to engaging learning opportunities, supports, and resources. Currently the Gifted and Talented Grant supports two initiatives that provide equitable access to Advance Program learning in our district. One initiative is the appeals' team. This grant helps to support the hiring of an outside appeals' team to review district appeals from students that did not meet the criteria of the Advance Program. Their backgrounds range from former school administrators, counselors, psychologists, and others familiar with Advance Program/Gifted characteristics. Each year the team reviews over 1,000 district and private/parochial appeals for placement in JCPS Advance Program.

This grant also supports Project REACH. The Summer Program REACH is an eight to ten day summer skill building program that focuses on creativity, historical literature, leadership, self-esteem, communication, and mathematical problem solving skills. The program was designed to address the underrepresented populations of our Advance Program by targeting students in these "gap" populations that were on the cusp or in an "appealable" range but for varying circumstances (language barriers, parents unfamiliar with the processes, etc.) did not pursue an appeal for placement in the Advance Program.

## **HOW ARE GRANTS BEING USED TO SUPPORT VISION2020? – KETS Grant - \$2,000,000 plus additional \$2,000,000 local matching.**

Every year, \$2,000,000 of the KETS monies are allocated directly to the schools on a percentage basis to be used to purchase technology within the school. The schools are given a pre-selected list of items to choose from. The items on the list have been approved as being modern, efficient, effective and meeting our specifications as a 21<sup>st</sup> century learning tool.

Additionally, \$1,500,000 of the KETS monies are allocated to insure every teacher gets a new instructional device every 5 years. The devices have been approved as being modern, efficient, effective and meeting our specifications as a 21<sup>st</sup> century learning tool.



GENERAL FUND EXPENSE TREND BY DIVISION

|  | 2011-12     | 2012-13     | 2013-14     | 2014-15       | 2015-16       | 2016-17       |
|--|-------------|-------------|-------------|---------------|---------------|---------------|
| ELEMENTARY   | 308,215,006 | 331,696,092 | 341,806,026 | 354,274,561   | 365,599,258   | 364,505,448   |
| MIDDLE   | 126,578,412 | 131,779,980 | 135,304,389 | 139,724,017   | 141,295,425   | 135,947,927   |
| SECONDARY  | 175,346,682 | 184,214,415 | 190,323,318 | 207,733,024   | 212,935,239   | 215,562,373   |
| PRESCHOOL  | 3,023,904   | 1,942,983   | 1,362,815   | 3,507,623 *   | 3,185,255     | 4,236,409     |
| SPECIAL ED. SCHOOLS  | 10,407,711  | 10,684,632  | 11,104,526  | 12,628,916    | 13,753,101    | 14,470,929    |
| SPECIAL SCHOOLS  | 48,531,054  | 50,915,529  | 52,409,527  | 53,507,539    | 54,043,342    | 54,552,653    |
| STATE AGENCY   | 9,432,320   | 10,060,319  | 10,048,567  | 10,553,848    | 11,030,709    | 10,190,678    |
| Districtwide School centered Costs (Unit 945)              | 7,570,945   | 2,930,781   | 3,620,143   | 3,606,704     | 6,896,965 **  | 13,554,721    |
| SUBTOTAL   | 689,106,036 | 724,224,730 | 745,979,311 | 785,536,232   | 808,739,294   | 813,021,138   |
| ADMINISTRATION   | 9,478,541   | 2,335,323   | 2,474,213   | 2,424,752     | 1,996,375     | 1,663,025     |
| OPERATIONS DIVISION  | 114,955,877 | 111,110,088 | 120,353,941 | 114,861,290   | 131,748,706   | 113,110,946   |
| ACADEMICS DIVISION   | 27,482,993  | 27,368,700  | 28,161,188  | 29,482,224    | 32,065,306    | 30,080,824    |
| DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION          | 2,968,409   | 7,961,415   | 8,371,499   | 8,572,400     | 9,431,950     | 8,337,813     |
| COMMUNICATIONS AND COMMUNITY RELATIONS                     | 4,507,970   | 4,725,426   | 3,568,766   | 3,129,156     | 3,410,096     | 2,724,331     |
| EQUITY DIVISION  | 1,526,572   | 3,131,091   | 3,491,896   | 3,739,704     | 4,868,079     | 4,314,753     |
| FINANCIAL SERVICES   | 8,307,484   | 8,526,797   | 8,181,557   | 8,168,237     | 10,605,212    | 10,166,307    |
| Districtwide Costs and fiscal reserve (units 000,950, 960) | 54,718,779  | 52,508,031  | 55,865,149  | 60,421,641    | 145,940,431   | 189,134,142   |
|  | 0           | 0           | 0           |               |               |               |
| SUBTOTAL   | 223,946,625 | 217,666,871 | 230,468,209 | 230,799,404   | 340,066,155   | 359,532,141   |
| TOTAL  | 913,052,661 | 941,891,601 | 976,447,520 | 1,016,335,636 | 1,148,805,449 | 1,172,553,279 |
| <u>Other Financing Uses</u>                                |             |             |             |               |               |               |
| FUND TRANSFER (obj 0910)                                   | 5,202,809   | 16,559,496  | 8,728,806   | 5,461,710     | 219,500       | 0             |
| OTHER  | 15,244,467  | -1,004,516  | -1,773,045  | -1,913,069    | 31,708        | 171,574       |
| Total Per Financial Statement                              | 933,499,937 | 957,446,581 | 983,403,281 | 1,019,884,277 |               |               |
| Total Per MUNIS  |             |             |             | 1,019,884,277 | 1,149,056,657 | 1,172,724,853 |

\* Early Childhood General Fund support will exceed \$6.9 million due to transportation costs.

\*\* Sub teacher costs and class-size overages budgeted at District level; actual expenses charged at school level.

\*\*\* In addition to sub-teacher costs, includes increases reflected in CERS rate, Medicare, and FICA; will be distributed by Working Budget.

\*\*\* FY 2016-17 also reflects increases in CERS, Medicare, and FICA, which will be distributed to individual cost centers by Working Budget.

\*\*\*\* For FY 2015-16, KETS transfer is already reported under unit 960, and Challenger transfer is already reported under unit 978 (Special Schools).

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

For FY 2016-17, there are 53 account codes that need to be corrected and moved to Special Schools (Ahrens)

For FY 2014-15, this is the adjustments made to Unit 000 and Project 01EX, not including object 0280

## 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 insure 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. For JCPS, Section 7 must be applied for and must be strategies to address the Achievement Gap. Site-based allocations for individual schools are now viewable at the JCPS web-site (see Appendix C for directions to that site).

|  | 2011-12     | 2012-13     | 2013-14     | 2014-15      | 2015-16 *    | 2016-17 **   | 5-year<br>change | % Ave Annual<br>Change |
|--|-------------|-------------|-------------|--------------|--------------|--------------|------------------|------------------------|
| ELEMENTARY   |             |             |             |              |              |              |                  |                        |
| Salaries   | 174,671,183 | 178,490,093 | 178,930,674 | 181,289,693  | 188,564,904  | 187,770,636  | 13,099,453       | 1.47%                  |
| Instructional Operational                                    | 11,221,984  | 11,463,882  | 11,653,392  | 10,498,605 * | 13,593,457 * | 7,374,599 ** | -3,847,385       | -4.47%                 |
| Additional Gap Funds   | 2,141,124   | 2,204,311   | 1,843,337   | 1,911,326    | 2,021,238    | 2,113,048    | -28,076          | 0.11%                  |
| TOTAL ELEMENTARY   | 188,034,291 | 192,158,286 | 192,427,403 | 193,699,624  | 204,179,599  | 197,258,283  | 9,223,992        | 1.00%                  |
| % to Total General Fund Budget<br>(excluding 2% Contingency) | 20.14%      | 20.07%      | 19.57%      | 18.99%       | 22.42%       | 18.65%       |                  |                        |

\* FY 2015-16 includes carryover and carry forward.

\*\* FY 2016-17 does not include carryover and carry forward

|  | 2011-12    | 2012-13    | 2013-14    | 2014-15     | 2015-16 *   | 2016-17 **   | 5-year<br>change | % Ave Change |
|--|------------|------------|------------|-------------|-------------|--------------|------------------|--------------|
| MIDDLE   |            |            |            |             |             |              |                  |              |
| Salaries   | 66,876,747 | 70,855,628 | 72,525,257 | 72,084,190  | 73,969,601  | 70,711,048   | 3,834,301        | 1.18%        |
| Instructional Operational                                    | 4,504,980  | 3,479,125  | 3,818,832  | 3,428,451 * | 4,574,982 * | 2,529,408 ** | -1,975,572       | -6.90%       |
| Additional Gap Funds   | 1,005,213  | 1,078,440  | 901,307    | 766,848     | 727,237     | 636,567      | -368,646         | -8.34%       |
| TOTAL MIDDLE   | 72,386,940 | 75,413,193 | 77,245,396 | 76,279,489  | 79,271,820  | 73,877,023   | 1,490,083        | 0.50%        |
| % to Total General Fund Budget<br>(excluding 2% Contingency) | 7.75%      | 7.88%      | 7.85%      | 7.48%       | 8.70%       | 6.99% ***    |                  |              |

\* FY 2015-16 Includes carryover and carry forward.

\*\* FY 2016-17 does not include carryover and carry forward

\*\*\* Myers M.S. closed in 2016-17

# ALLOCATIONS TO SCHOOL COUNCILS (continued)

| HIGH   | 2011-12         | 2012-13         | 2013-14         | 2014-15         | 2015-16 *       | 2016-17 **      | 5-year<br>change | % Ave Change |
|--|-----------------|-----------------|-----------------|-----------------|-----------------|-----------------|------------------|--------------|
| Salaries   | 92,542,938      | 96,069,191      | 98,001,811      | 99,755,083      | 103,162,844     | 107,601,961     | 15,059,023       | 3.07%        |
| Instructional Operational                                    | 5,852,645       | 5,326,045       | 5,128,907       | 5,949,608 *     | 7,515,033       | 4,430,862       | -1,421,783       | -2.29%       |
| Additional Gap Funds   | 1,005,213       | 1,078,440       | 901,307         | 846,393         | 972,231 *       | 996,311 **      | -8,902           | 0.42%        |
| TOTAL HIGH   | 99,400,796      | 102,473,676     | 104,032,025     | 106,551,084     | 111,650,108     | 113,029,134     | 13,628,338       | 2.61%        |
| % to Total General Fund Budget<br>(excluding 2% Contingency) | 10.65%          | 10.70%          | 10.58%          | 10.45%          | 12.26%          | 10.69%          |                  |              |
| <br>TOTAL COUNCIL BUDGET                                     | <br>359,822,027 | <br>370,045,155 | <br>373,704,824 | <br>376,530,197 | <br>395,101,527 | <br>384,164,440 | <br>24,342,413   | <br>1.35%    |
| % to Total General Fund Budget<br>(excluding 2% Contingency) | 38.55%          | 38.65%          | 38.00%          | 36.92%          | 43.38%          | 36.33%          |                  |              |

\* FY 2015-16 Includes carryover and carry forward.

\*\* FY 2016-17 does not include carryover and carry forward

| EMPLOYEE BENEFITS |            |            |            |            |            |            | 5-year<br>change | % Ave Change |
|-------------------|------------|------------|------------|------------|------------|------------|------------------|--------------|
| ELEMENTARY        | 12,842,397 | 14,105,556 | 14,639,770 | 15,544,004 | 16,403,273 | 16,824,060 | 3,981,663        | 5.58%        |
| MIDDLE            | 3,968,215  | 4,509,455  | 4,845,171  | 5,202,983  | 5,640,912  | 5,689,214  | 1,720,999        | 7.55%        |
| HIGH              | 6,125,806  | 6,849,162  | 7,249,711  | 7,724,630  | 8,307,768  | 8,495,841  | 2,370,035        | 6.80%        |
| Total             | 22,936,418 | 25,464,173 | 26,734,652 | 28,471,617 | 30,351,953 | 31,009,115 | 8,072,697        | 6.26%        |

## TOTAL SITE-BASED ALLOCATIONS AND BENEFITS

|  |             |             |             |             |             |             |            |       |
|--|-------------|-------------|-------------|-------------|-------------|-------------|------------|-------|
| ELEMENTARY   | 200,876,688 | 206,263,842 | 207,067,173 | 209,243,628 | 220,582,872 | 214,082,343 | 13,205,655 | 1.32% |
| MIDDLE   | 76,355,155  | 79,922,648  | 82,090,567  | 81,482,472  | 84,912,732  | 79,566,237  | 3,211,082  | 0.91% |
| HIGH   | 105,526,602 | 109,322,838 | 111,281,736 | 114,275,714 | 119,957,876 | 121,524,975 | 15,998,373 | 2.87% |
| GRAND TOTAL  | 382,758,445 | 395,509,328 | 400,439,476 | 405,001,814 | 425,453,480 | 415,173,555 | 32,415,110 | 1.67% |
| % to Total General Fund Budget<br>(excluding 2% Contingency) | 41.00%      | 41.31%      | 40.72%      | 39.71%      | 46.72%      | 39.26%      |            |       |

Percentages reflect comparisons to total General Fund budget excluding contingency

#### SCHOOL ADDED ALLOCATIONS (ADD-ON SCHOOL PROGRAMS) –

The greatest budget increases have 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.

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, Building Assessment Coordinators, 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 and robustness.

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. Add-on allocations for individual schools are now viewable at the JCPS web-site (see Appendix C for directions to that site).

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

|                                     | 2011-12     | 2012-13     | 2013-14     | 2014-15     | 2015-16     | 2016-17     | 5-year<br>change | % Ave<br>Change |
|-------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|-----------------|
| <b>ELEMENTARY</b>                   |             |             |             |             |             |             |                  |                 |
| Special Education Add-ons           | 31,252,922  | 31,665,629  | 32,541,924  | 33,296,795  | 33,903,609  | 33,856,212  | 2,603,290        | 1.62%           |
| Assistant Principals                | 0           | 6,589,263   | 7,563,202   | 7,764,728   | 8,486,559   | 8,490,600   | 8,490,600        |                 |
| Goal Clarity Coach Initiative       | 0           | 2,475,695   | 4,342,557   | 6,605,670   | 7,234,489   | 6,850,940   | 6,850,940        |                 |
| ESL Add-ons                         | 3,950,255   | 4,523,495   | 5,138,141   | 5,756,495   | 6,505,293   | 7,148,918   | 3,198,663        | 12.61%          |
| MUSIC (salaries)                    | 0           | 0           | 1,408,688   | 1,426,858   | 1,683,902   | 1,557,517   | 1,557,517        |                 |
| Start-up & Gold Days (Reg Program)  | 2,064,172   | 1,877,815   | 2,062,789   | 2,117,578   | 2,101,885   | 2,117,578   | 53,406           | 0.70%           |
| Class-size and Redesign             | 2,092,517   | 1,933,980   | 1,845,855   | 1,887,575   | 1,912,552   | 2,054,725   | -37,792          | -0.22%          |
| Student Reponse Team Coach          | 0           | 0           | 0           | 1,373,082   | 1,380,676   | 1,139,733   | 1,139,733        |                 |
| Operational Add-ons (3 codes)       | 1,238,997   | 1,244,301   | 1,293,690   | 1,287,414   | 1,360,999   | 1,222,274   | -16,723          | -0.11%          |
| Administrator Extended Days         | 430,560     | 1,067,247   | 1,087,978   | 1,105,173   | 1,211,154   | 1,190,462   | 759,902          | 31.86%          |
| Foreign Language                    | 937,384     | 980,504     | 1,030,882   | 1,062,119   | 1,137,568   | 1,119,219   | 181,835          | 3.65%           |
| Magnet                              | 715,234     | 808,249     | 809,127     | 783,718     | 679,695     | 527,117     | -188,117         | -5.15%          |
| Fee Waiver                          | 735,725     | 744,999     | 772,425     | 777,275     | 804,825     | 822,750     | 87,025           | 2.27%           |
| Security Monitors                   | 795,357     | 816,655     | 808,001     | 734,764     | 811,459     | 795,000     | -357             | 0.19%           |
| FRYC Supplement                     | 595,638     | 537,481     | 579,283     | 590,446     | 690,041     | 688,727     | 93,089           | 3.32%           |
| Textbooks                           | 1,250,291   | 1,156,952   | 1,060,977   | 522,742 *   | 26,221 *    | 0           | -1,250,291       | -52.29%         |
| Embedded PD                         | 0           | 648,063     | 720,589     | 0           | 0           | 0           | 0                |                 |
| TLCs                                | 676,527     | 693,944     | 629,177     | 0           | 0           |             | -676,527         |                 |
| Montessori                          | 228,314     | 220,982     | 229,663     | 235,826     | 242,594     | 204,000     | -24,314          | -1.93%          |
| Extended Learning (ATTAIN)          | 0           | 0           | 845,068     | 207,591     | 167,767     | 0           | 0                |                 |
| Social Worker program               | 0           | 0           | 0           | 0           | 36,379      | 0           | 0                |                 |
| Mental Health Counselors            | 0           | 0           | 0           | 341,069     | 282,121     | 210,142     | 210,142          |                 |
| Employee Benefits (900XA)           | 864,211     | 1,257,336   | 1,384,718   | 1,659,786   | 1,870,852   | 1,870,296   | 1,006,085        | 17.63%          |
| School Tech Coordinator             | 210,690     | 204,817     | 204,278     | 210,391     | 210,485     | 215,215     | 4,525            | 0.45%           |
| District Positive Action Center     | 0           | 0           | 0           | 136,556     | 0           | 0           | 0                |                 |
| REACH at Atkinson E.S.              | 0           | 0           | 0           | 0           | 405,604     | 540,437     | 540,437          |                 |
| CATALPA at Maupin E.S.              | 0           | 0           | 0           | 15,000      | 514,245     | 468,100     | 468,100          |                 |
| Activity Sponsor                    | 32,838      | 34,401      | 34,197      | 38,941      | 60,210      | 60,879      | 28,041           | 14.75%          |
| Menu Item Additions (trades)        | 0           | 0           | 0           | 0           | 0           | 730,115     | 730,115          |                 |
| Other Instruction Add-on            | 0           | 0           | 0           | 275,812     | 294,142     | 611,859     | 611,859          |                 |
| Sub Teachers (excluding some projec | 120,363     | 179,780     | 127,013     | 112,577     | 645,602     | 352,107     | 231,744          | 87.33%          |
| Other programs, start-up costs etc. | 2,283,513   | 2,377,036   | 1,707,489   | 1,591,902   | 2,997,090   | 1,588,551   | -694,962         | 2.09%           |
| <b>Sub total ELEMENTARY</b>         | 50,475,508  | 62,038,625  | 68,227,711  | 71,917,883  | 77,658,018  | 76,433,473  | 25,957,965       | 8.94%           |
| <b>State-paid benefits</b>          | 56,862,810  | 63,393,625  | 66,511,142  | 73,113,050  | 67,358,368  | 73,989,632  | 17,126,822       | 5.66%           |
| <b>from site-based alloc. page</b>  | 200,876,688 | 206,263,842 | 207,067,173 | 209,243,628 | 220,582,872 | 214,082,343 | 13,205,655       | 1.32%           |
| <b>GRAND TOTAL</b>                  | 308,215,006 | 331,696,092 | 341,806,026 | 354,274,561 | 365,599,258 | 364,505,448 | 56,290,442       | 3.44%           |
| <b>% to Total</b>                   | 33.02%      | 34.64%      | 34.76%      | 34.74%      | 40.14%      | 34.47%      |                  |                 |
| (excluding 2% contingency)          |             |             |             |             |             |             |                  |                 |

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

| MIDDLE                                 | 2011-12            | 2012-13            | 2013-14            | 2014-15            | 2015-16            | 2016-17            | 5-year<br>change | Annual<br>Change |
|--|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|------------------|------------------|
| Special Education Add-ons              | 14,508,753         | 14,789,678         | 14,350,694         | 13,507,600         | 13,796,849         | 13,305,565         | -1,203,188       | -1.67%           |
| Instruction Add-ons                    | 633,930            | 553,184            | 1,548              | 0                  | 0                  | 0                  | -633,930         |                  |
| Instruction Add-ons                    | 2,314,237          | 2,137,670          | 2,188,311          | 2,161,845          | 2,141,023          | 1,578,450          | -735,787         | -6.74%           |
| Instr. Add-ons- Transition Center etc. | 0                  | 605                | 81                 | 1,534,229          | 2,115,515          | 1,612,150          | 1,612,150        |                  |
| Goal Clarity Initiative                | 0                  | 646,656            | 887,110            | 1,841,618          | 1,953,420          | 1,824,519          | 1,824,519        |                  |
| ESL Add-ons                            | 1,011,019          | 1,072,206          | 1,149,499          | 1,210,922          | 1,069,803          | 1,365,909          | 354,890          | 6.93%            |
| Extended Learning (ATTAIN)             | 0                  | 0                  | 677,644            | 640,627            | 428,830            | 0                  | 0                |                  |
| Music                                  | 0                  | 0                  | 917,172            | 971,266            | 903,610            | 792,320            | 792,320          |                  |
| (First budgeted in schools in 2013-14) |                    |                    |                    |                    |                    |                    |                  |                  |
| Activity Sponsor                       | 124,372            | 134,171            | 132,894            | 134,556            | 112,200            | 107,100            | -17,272          | -2.60%           |
| Start-up & Gold Days                   | 709,911            | 612,637            | 721,923            | 684,886            | 736,361            | 684,886            | -25,025          | -0.09%           |
| Security Monitors                      | 682,924            | 699,419            | 667,549            | 661,400            | 663,143            | 682,000            | -924             | 0.01%            |
| Administrator Extended Days            | 74,902             | 218,519            | 210,059            | 207,339            | 226,255            | 232,555            | 157,653          | 39.70%           |
| Administrative Add-on                  | 2,325,270          | 201,617            | 182,572            | 243,683            | 199,741            | 198,700            | -2,126,570       | -17.17%          |
| Operational Add-ons (3 codes)          | 499,310            | 474,594            | 519,329            | 506,262            | 529,657            | 484,069            | -15,241          | -0.41%           |
| Student Response Team Coach            | 0                  | 0                  | 0                  | 468,931            | 542,847            | 583,950            | 583,950          |                  |
| Montessori (Westport)                  | 110,296            | 246,548            | 374,655            | 376,897            | 410,670            | 449,600            | 339,304          | 38.91%           |
| Magnet (Western & Highland)            | 229,829            | 216,701            | 225,384            | 330,879            | 394,745            | 413,340            | 183,511          | 13.82%           |
| Textbooks                              | 471,514            | 506,135            | 360,819            | 352,819            | 35,221             | 0                  | -471,514         | -42.72%          |
| Fee Waiver                             | 354,240            | 369,792            | 378,686            | 388,170            | 388,170            | 365,940            | 11,700           | 0.71%            |
| FRYC Supplement                        | 134,356            | 148,653            | 149,040            | 181,024            | 177,703            | 176,605            | 42,249           | 5.98%            |
| Athletics                              | 165,014            | 185,979            | 201,264            | 134,751            | 334,708            | 319,494            | 154,480          | 26.34%           |
| Mental Health Counselors               | 0                  | 0                  | 0                  | 76,074             | 81,089             | 137,400            | 137,400          |                  |
| Employee Benefits (900XA)              | 444,523            | 446,968            | 439,642            | 621,658            | 688,354            | 707,711            | 263,188          | 10.77%           |
| Employee Benefits (117XA)              | 63,519             | 71,157             | 82,534             | 97,655             | 98,626             | 109,443            | 45,924           | 11.66%           |
| Safe School Program                    | 203,642            | 219,514            | 208,842            | 211,039            | 250,531            | 227,150            | 23,508           | 2.67%            |
| School Tech Coordinator                | 63,833             | 61,913             | 70,946             | 73,398             | 60,500             | 57,750             | -6,083           | -1.42%           |
| Resource Teachers                      | 0                  | 0                  | 0                  | 468,931            | 635,174            | 583,950            | 583,950          |                  |
| Menu Item Additions (trades)           | 0                  | 0                  | 0                  | 0                  | 0                  | 350,296            | 350,296          |                  |
| Sub Teachers not in other categories   | 63,780             | 100,222            | 97,574             | 95,804             | 99,526             | 86,362             | 22,582           | 8.67%            |
| Other programs, start-up costs etc.    | 1,242,312          | 1,826,146          | 1,006,731          | 540,253            | 180,665            | 95,536             | -1,146,776       | -31.58%          |
| <b>Sub total MIDDLE</b>                | <b>26,431,486</b>  | <b>25,940,683</b>  | <b>26,202,502</b>  | <b>28,724,516</b>  | <b>29,254,936</b>  | <b>27,532,750</b>  | <b>1,101,264</b> | <b>0.95%</b>     |
| <b>State-paid benefits</b>             | <b>23,791,771</b>  | <b>25,916,648</b>  | <b>27,011,320</b>  | <b>29,517,029</b>  | <b>27,127,757</b>  | <b>28,848,940</b>  | <b>5,057,169</b> | <b>4.14%</b>     |
| <b>from site-based alloc. page</b>     | <b>76,355,155</b>  | <b>79,922,648</b>  | <b>82,090,567</b>  | <b>81,482,472</b>  | <b>84,912,732</b>  | <b>79,566,237</b>  | <b>3,211,082</b> | <b>0.91%</b>     |
| <b>GRAND TOTAL</b>                     | <b>126,578,412</b> | <b>131,779,979</b> | <b>135,304,389</b> | <b>139,724,017</b> | <b>141,295,425</b> | <b>135,947,927</b> | <b>9,369,515</b> | <b>1.48%</b>     |
| <b>% to Total</b>                      | <b>13.56%</b>      | <b>13.76%</b>      | <b>13.76%</b>      | <b>13.70%</b>      | <b>15.51%</b>      | <b>12.86%</b>      |                  |                  |
| <b>(excluding 2% contingency)</b>      |                    |                    |                    |                    |                    |                    |                  |                  |



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

| HIGH                                  | 2011-12     | 2012-13     | 2013-14     | 2014-15     | 2015-16     | 2016-17     | 5-year<br>change | Annual<br>Change |
|---------------------------------------|-------------|-------------|-------------|-------------|-------------|-------------|------------------|------------------|
| Special Education Add-ons             | 15,690,576  | 15,873,389  | 16,401,838  | 17,123,022  | 18,614,201  | 17,912,774  | 2,222,198        | 2.77%            |
| Add Teachers (Trim. & Trans.Cntr)     | 2,366,393   | 2,783,747   | 2,667,737   | 4,634,468   | 4,733,788   | 5,239,566   | 2,873,173        | 20.00%           |
| Voc Tech (106X excl 935)              | 3,538,902   | 3,704,544   | 3,483,671   | 4,186,777   | 4,535,210   | 4,149,339   | 610,437          | 3.74%            |
| Career and Tech Flex (unti935)        | 877,783     | 766,722     | 538,771     | 987,771     | 848,488     | 740,572     | -137,211         | 2.83%            |
| ESL Add-ons                           | 1,332,719   | 1,654,393   | 1,710,540   | 1,978,690   | 2,222,716   | 2,380,030   | 1,047,311        | 12.52%           |
| Textbooks                             | 1,848,151   | 1,114,089   | 1,034,620   | 2,068,748   | 2,930,650   | 1,891,955   | 43,804           | 11.86%           |
| Goal Clarity Initiative               | 0           | 546,335     | 1,146,843   | 1,835,762   | 2,072,158   | 1,993,975   | 1,993,975        |                  |
| Extended Learning (ATTAIN)            | 0           | 0           | 932,233     | 1,560,403   | 941,090     | 0           | 0                |                  |
| Start-up & Gold Days                  | 1,313,423   | 1,191,688   | 1,289,892   | 1,351,283   | 1,315,150   | 1,349,285   | 35,862           | 0.73%            |
| Maintenance Worker                    | 1,191,298   | 1,201,890   | 1,226,258   | 1,242,334   | 1,302,340   | 1,269,600   | 78,302           | 1.31%            |
| Security Monitors                     | 918,887     | 954,405     | 983,428     | 1,092,794   | 955,888     | 1,065,300   | 146,413          | 3.39%            |
| Board pd Office of Princ. (incl BACs) | 228,123     | 189,307     | 129,084     | 683,010     | 779,387     | 943,700     | 715,577          | 83.10%           |
| Activity Sponsor                      | 661,670     | 669,121     | 641,983     | 674,069     | 711,934     | 676,934     | 15,264           | 0.55%            |
| Operational Add-ons (3 codes)         | 637,351     | 665,763     | 676,560     | 695,587     | 721,615     | 710,401     | 73,050           | 2.22%            |
| MUSIC                                 | 0           | 0           | 524,707     | 664,997     | 607,578     | 594,240     | 594,240          |                  |
| Fee Waiver                            | 498,328     | 522,720     | 553,536     | 580,680     | 600,084     | 616,320     | 117,992          | 4.35%            |
| Student Reponse Team Coach            | 0           | 0           | 0           | 139,661     | 277,209     | 343,500     | 343,500          |                  |
| FRYC Supplement                       | 144,223     | 143,427     | 74,107      | 127,609     | 164,935     | 165,758     | 21,535           | 10.61%           |
| Magnet                                | 42,414      | 63,630      | 73,679      | 75,520      | 161,948     | 146,700     | 104,286          | 34.67%           |
| Athletics                             | 3,955,361   | 3,935,247   | 3,996,674   | 4,104,689   | 3,820,614   | 3,670,173   | -285,188         | -1.42%           |
| Career Planners                       | 50,667      | 201,123     | 218,974     | 218,767     | 232,554     | 219,500     | 168,833          | 61.28%           |
| Vending Supplement                    | 336,880     | 336,880     | 336,880     | 336,880     | 0           | 0           | -336,880         |                  |
| Home School Coordinator               | 0           | 0           | 352,575     | 403,066     | 430,021     | 387,400     | 387,400          |                  |
| Mental Health Counselors              | 0           | 0           | 0           | 147,217     | 189,327     | 183,200     | 183,200          |                  |
| College Access Res. Teacher           | 0           | 0           | 0           | 515,054     | 1,052,310   | 961,800     | 961,800          |                  |
| School Tech Coordinator               | 65,414      | 64,045      | 68,371      | 72,516      | 74,750      | 74,750      | 9,336            | 2.76%            |
| Resource Teachers                     | 0           | 0           | 0           | 68,507      | 69,515      | 137,400     | 137,400          |                  |
| Aviation                              | 52,288      | 95,409      | 75,807      | 113,428     | 95,697      | 95,650      | 43,362           | 19.17%           |
| Counselors                            | 0           | 0           | 0           | 327,393     | 341,222     | 363,400     | 363,400          |                  |
| Other programs, start-up costs,       | 514,485     | 706,645     | 738,529     | 0           | 753,180     | 203,526     | -310,959         |                  |
| Summer Bridge Program                 | 0           | 0           | 0           | 224,500     | 0           | 0           | 0                |                  |
| Menu Item Additions (trades)          | 0           | 0           | 0           | 0           | 0           | 133,535     | 133,535          |                  |
| Sub Teachers not in other categories  | 155,155     | 174,912     | 148,081     | 230,082     | 214,455     | 101,161     | -53,994          | -1.37%           |
| Employee Benefits (900XA)             | 910,336     | 1,227,066   | 1,373,004   | 1,725,067   | 1,754,580   | 1,742,712   | 832,376          | 14.67%           |
| <b>Sub total HIGH</b>                 | 37,739,746  | 39,454,772  | 42,363,379  | 51,713,133  | 53,524,594  | 50,464,156  | 12,724,410       | 6.35%            |
| <b>State-paid benefits</b>            | 32,080,334  | 35,436,805  | 36,678,204  | 41,744,177  | 39,452,769  | 43,573,242  | 11,492,908       | 6.55%            |
| <b>from site-based alloc. page</b>    | 105,526,602 | 109,322,838 | 111,281,736 | 114,275,714 | 119,957,876 | 121,524,975 | 15,998,373       | 2.87%            |
| <b>GRAND TOTAL</b>                    | 175,346,682 | 184,214,415 | 190,323,319 | 207,733,024 | 212,935,239 | 215,562,373 | 40,215,691       | 4.25%            |
| <b>% to Total</b>                     | 18.78%      | 19.24%      | 19.35%      | 20.37%      | 23.38%      | 20.38%      |                  |                  |
| (excluding 2% contingency)            |             |             |             |             |             |             |                  |                  |

## EARLY CHILDHOOD – GENERAL FUND SUPPORT

This program is a flagship that JCPS believes makes a difference in students' lives. Some significant changes for FY 2016-17 are as follows:

- The JCPS application for Head Start is still pending. Once the application is approved, this could add \$15 million to the grant total currently demonstrated in the FY 2016-17 Tentative Budget.
- The reduction of total state funding from previous funding levels in order for the state to earmark \$7.5 million for collaborative models between Districts and independent day cares. It is anticipated that this will decrease the per-pupil allocation to Districts. JCPS has set aside \$1,075,592 for a pick-up of existing services, but it is possible that only \$800,000 will be needed in order to sustain services.
- Eight (8) new units will be added to Norton Commons, as approved by the Board on March 22<sup>nd</sup>. Start-up costs were also approved and budgeted in the prior year (FY 2015-16).
- Five (5) sites will go from half-day programs to full day programs. Start-up costs were also approved and budgeted in FY 2015-16.

General Fund portion is not the only local support of Early Childhood program. The total Title I support for Early Childhood is now \$10.3 million.

In FY 2014-15, there is an approximate waiver of transportation reimbursement of approximately \$1.8 million. In FY 2015-16 and beyond, there is an approved and recurrent waiver of this same expense in the amount of \$4.0 million.

### PRESCHOOL

|  | 2011-12          | 2012-13          | 2013-14          | 2014-15          | 2015-16          | 2016-17              | 5-year<br>change | % Ave<br>Change |
|--|------------------|------------------|------------------|------------------|------------------|----------------------|------------------|-----------------|
| Salaries                                 | 2,333,081        | 1,467,619        | 1,116,093        | 3,207,175 *      | 1,787,641        | 3,741,623            | 1,408,542        | 38.27%          |
| Employee benefits                        | 588,286          | 227,859          | 143,586          | 755,301          | 377,276          | 279,431              | -308,855         | 50.36%          |
| State-paid benefits                      | 3,898            | 26,453           | 5,510            | 103,945          | 93,673           | 103,945              | 100,047          | 457.40%         |
| Other Flex Payroll                       | 50,390           | 48,534           | 10,320           | 23,592           | 0                | 22,050               | -28,340          |                 |
| Operational                              | 48,249           | 172,518          | 87,305           | -582,390 *       | 926,665 **       | 89,359               | 41,110           | -181.68%        |
| <b>TOTAL PRESCHOOL</b>                   | <b>3,023,904</b> | <b>1,942,983</b> | <b>1,362,814</b> | <b>3,507,623</b> | <b>3,185,255</b> | <b>4,236,409 ***</b> | <b>1,212,505</b> | <b>23.12%</b>   |
| % to Total<br>(excluding 2% Contingency) | 0.3%             | 0.2%             | 0.1%             | 0.3%             | 0.3%             | 0.4%                 |                  |                 |

\* FY 2014-15 - One-time staffing increase, \$200,000 one-time increase for Infinite Campus, and start-up costs for new early childhood centers.

FY 2014-15 includes Pre-K credit in transportation (TR11792 0339 135X).

\*\* Additional start-up costs for Norton Commons E.S. and converting units from 1/2 day to full day.

\*\*\* Fy 2016-17 does not include \$1,075,592 held in unit 945 for KERA preschool rescue approved on March 22, 2016.



## 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.

|                            | 2011-12        | 2012-13        | 2013-14        | 2014-15        | 2015-16        | 2016-17        | 5-year<br>change | % Ave<br>Change |
|----------------------------|----------------|----------------|----------------|----------------|----------------|----------------|------------------|-----------------|
| SPECIAL EDUCATION SCHOOLS  |                |                |                |                |                |                |                  |                 |
| Salaries                   | 7,451,381      | 7,665,016      | 7,902,832      | 8,965,759      | 9,700,082      | 10,411,232     | 2,959,851        | 6.99%           |
| Employee benefits          | 785,745        | 815,780        | 862,265        | 970,096        | 1,227,795      | 1,368,551      | 582,806          | 12.01%          |
| State-paid benefits        | 1,656,281      | 1,792,142      | 1,885,132      | 2,311,358      | 2,311,358      | 2,311,358      | 655,077          | 7.20%           |
| Other Flex Payroll         | 181,866        | 126,233        | 132,260        | 107,822        | 140,571        | 97,101         | -84,765          | -8.97%          |
| Operational                | 332,438        | 285,461        | 322,037        | 273,881        | 373,295        | 282,687        | -49,751          | -0.85%          |
| <br>TOTAL SPECIAL ED.      | <br>10,407,711 | <br>10,684,632 | <br>11,104,526 | <br>12,628,916 | <br>13,753,101 | <br>14,470,929 | <br>4,063,218    | <br>6.89%       |
| % to Total                 | 1.1%           | 1.1%           | 1.1%           | 1.2%           | 1.3%           | 1.4%           |                  |                 |
| (excluding 2% Contingency) |                |                |                |                |                |                |                  |                 |

## SPECIAL SCHOOLS

Ahrens, Breckinridge Metro, Brown School, Buechel Metro, Dawson Orman, ESL Newcomer Center, TAPP Program, Jefferson County High School, Kennedy Metro, Liberty H.S., , 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. So, in collaboration with the principals we created clearly identifiable budget components which represent the schools' reported and recurrent needs. This decrease in flex funds is offset by an increase in salary budget.

### SPECIAL SCHOOLS

|                            | 2011-12           | 2012-13           | 2013-14           | 2014-15           | 2015-16           | 2016-17           | 5-year<br>change | % Ave<br>Change |
|----------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| Salaries                   | 35,156,742        | 36,561,506        | 37,397,913        | 37,708,255        | 37,787,802        | 39,573,210        | 4,416,468        | 2.41%           |
| Employee benefits          | 2,395,823         | 2,688,038         | 2,801,091         | 3,056,353         | 3,303,848         | 3,425,274         | 1,029,451        | 7.46%           |
| State-paid benefits        | 8,625,036         | 9,256,709         | 9,632,077         | 10,623,452        | 9,854,981         | 9,777,210         | 1,152,174        | 2.73%           |
| Other Flex Payroll         | 544,170           | 646,726           | 628,328           | 668,238           | 528,082           | 467,522           | -76,648          | -2.02%          |
| Operational                | 1,809,283         | 1,762,550         | 1,950,118         | 1,451,241         | 2,568,629         | 1,309,437         | -499,846         | 2.09%           |
| <b>TOTAL SPECIAL</b>       | <b>48,531,054</b> | <b>50,915,529</b> | <b>52,409,527</b> | <b>53,507,539</b> | <b>54,043,342</b> | <b>54,552,653</b> | <b>6,021,599</b> | <b>2.38%</b>    |
| % to Total                 | 5.2%              | 5.3%              | 5.3%              | 5.2%              | 5.2%              | 5.2%              |                  |                 |
| (excluding 2% Contingency) |                   |                   |                   |                   |                   |                   |                  |                 |

## STATE AGENCY

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

| STATE AGENCY SITES         | 2011-12          | 2012-13           | 2013-14           | 2014-15           | 2015-16           | 2016-17           | 5-year<br>change | % Ave<br>Change |
|----------------------------|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|-----------------|
| Salaries                   | 7,011,662        | 7,421,313         | 7,373,644         | 7,419,470         | 7,824,930         | 7,564,809         | 553,147          | 1.59%           |
| Employee benefits          | 454,960          | 523,159           | 591,887           | 623,240           | 857,711           | 244,953           | -210,007         | -0.08%          |
| State-paid benefits        | 1,664,191        | 1,865,270         | 1,859,633         | 2,131,219         | 1,972,556         | 2,053,702         | 389,511          | 4.61%           |
| Other Flex Payroll         | 67,510           | 93,418            | 138,724           | 172,111           | 112,943           | 65,395            | -2,115           | 6.89%           |
| Operational                | 233,997          | 157,159           | 84,679            | 207,808           | 262,569           | 261,819           | 27,822           | 18.50%          |
| <b>TOTAL STATE AGENCY</b>  | <b>9,432,320</b> | <b>10,060,319</b> | <b>10,048,567</b> | <b>10,553,848</b> | <b>11,030,709</b> | <b>10,190,678</b> | <b>758,358</b>   | <b>1.69%</b>    |
| % to Total                 | 1.0%             | 1.1%              | 1.0%              | 1.0%              | 1.1%              | 1.0%              |                  |                 |
| (excluding 2% Contingency) |                  |                   |                   |                   |                   |                   |                  |                 |

## CENTRAL OFFICE

There are many items that warrant mentioning regarding central office. First, all positions in central office are approved by the Board, and this standard insures financial control for JCPS. Second, our Position Control system insures the integrity of this standard once specific approval is provided by the Board. Third, 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. Fourth, 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:

### CENTRAL OFFICE STAFF that provide direct services to students

#### Transportation

|                                     |       |
|-------------------------------------|-------|
| Bus Drivers                         | 1,069 |
| Interim Bus Drivers (unit 960)      | 20    |
| Bus Driver/Compound Asst.           | 14    |
| Bus Monitors                        | 28    |
| Special Needs Transportation Assts. | 124   |

#### Exceptional Child Education

|   |     |
|---|-----|
| Occupational and Physical Therapists    | 24  |
| ECE Instructional Assistants (OT/PT)    | 3   |
| ECE Instructional Assistants            | 20  |
| Audiologist                             | 1.5 |
| Family Service Facilitator              | 2   |
| Bi-lingual Associate Instructor         | 1   |
| Speech Language Pathologist             | 1   |
| Instructors and Instructional Assistant | 8   |

#### Exceptional Child Education Placement and Assessment

|               |       |
|---------------|-------|
| Psychologists | 37.9  |
| subtotal      | 1,353 |

|   |     |
|---|-----|
| Pupil Personnel                             |     |
| Social Worker                               | 15  |
| English as a Second Language                |     |
| Bilingual Associate Instructor              | 5   |
| Equity Department                           |     |
| Diagnostic Assessment Counselor             | 6   |
| Early Childhood                             |     |
| Family Services/Parent Involvement Liaisons | 6   |
| Family Service Worker                       | 27  |
| Instructional Assts. (floaters)             | 10  |
| Instructional Assts. & Instructors          | 28  |
| Bi-lingual Associate Instructor             | 2   |
| Site-administrators                         | 2   |
| subtotal                                    | 101 |

TOTAL 1,454

Budget and staffing allocations for individual departments will be viewable by June 1, 2016 at the JCPS web-site (see Appendix C for directions to that site).

# CENTRAL OFFICE

## ADMINISTRATION

Includes Superintendent's Office, Director of Strategy,

Ombudsman, School/Business Partnerships

|                               | 2013-14   | 2014-15   | 2015-16   | 2016-17   | 4-year change | % Ave<br>Change |
|-------------------------------|-----------|-----------|-----------|-----------|---------------|-----------------|
| Salaries                      | 1,555,114 | 1,458,067 | 1,072,576 | 1,090,632 | -464,482      | -10.33%         |
| Employee Benefits             | 123,561   | 125,837   | 184,053   | 110,521   | -13,040       | 2.72%           |
| Other Payroll (900XS)         | 20,672    | 20,194    | 6,911     | 7,000     | -13,672       | -22.27%         |
| Operational                   | 774,865   | 820,654   | 732,835   | 454,872   | -319,993      | -14.24%         |
| TOTAL                         | 2,474,212 | 2,424,752 | 1,996,375 | 1,663,025 | -811,187      | -12.12%         |
| % to Total (excl 2% conting.) | 0.25%     | 0.24%     | 0.19%     | 0.16%     | 0             | -14.28%         |

## OPERATIONS DIVISION

Includes Facilities, Transportation, Technology

and Security and Investigations

|                               | 2013-14     | 2014-15     | 2015-16      | 2016-17     | 4-year change | % Ave<br>Change |
|-------------------------------|-------------|-------------|--------------|-------------|---------------|-----------------|
| Salaries                      | 66,876,007  | 66,259,016  | 66,984,218   | 67,473,790  | 597,783       | 0.30%           |
| Employee Benefits             | 19,020,940  | 18,313,087  | 22,472,193   | 16,700,600  | -2,320,340    | -2.23%          |
| Other Payroll (900XS)         | 1,153,396   | 1,943,969   | 3,407,422    | 835,884     | -317,512      | 22.79%          |
| Operational                   | 33,303,598  | 28,345,218  | 38,884,873 * | 28,100,672  | -5,202,926    | -1.81%          |
| TOTAL                         | 120,353,941 | 114,861,290 | 131,748,706  | 113,110,946 | -7,242,995    | -1.34%          |
| % to Total (excl 2% conting.) | 12.24%      | 11.26%      | 12.67%       | 10.70%      |               |                 |

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

## ACADEMICS DIVISION

|                               | 2013-14    | 2014-15    | 2015-16    | 2016-17    | 4-year change | % Ave<br>Change |
|-------------------------------|------------|------------|------------|------------|---------------|-----------------|
| Salaries                      | 21,737,505 | 21,656,710 | 23,021,605 | 22,580,638 | 843,133       | 1.34%           |
| Employee Benefits             | 1,985,597  | 2,046,003  | 2,180,190  | 2,148,585  | 162,988       | 2.72%           |
| Other Payroll (900XS)         | 655,415    | 774,694    | 911,625    | 775,311    | 119,896       | 6.97%           |
| Operational                   | 3,782,671  | 5,004,817  | 5,951,886  | 4,576,290  | 793,619       | 9.37%           |
| TOTAL                         | 28,161,188 | 29,482,224 | 32,065,306 | 30,080,824 | 1,919,636     | 2.42%           |
| % to Total (excl 2% conting.) | 2.86%      | 2.89%      | 3.08%      | 2.84%      |               |                 |

## DATA MANAGEMENT, PLANNING, and

## PROGRAM EVALUATIONS SERVICES DIVISION

|                               | 2013-14   | 2014-15   | 2015-16   | 2016-17   | 4-year change | % Ave<br>Change |
|-------------------------------|-----------|-----------|-----------|-----------|---------------|-----------------|
| Salaries                      | 6,233,605 | 6,565,569 | 7,114,532 | 6,659,527 | 425,922       | 2.43%           |
| Employee Benefits             | 557,779   | 598,903   | 688,514   | 681,241   | 123,462       | 7.09%           |
| Other Payroll (900XS)         | 178,742   | 99,325    | 148,904   | 133,575   | -45,167       | -1.60%          |
| Operational                   | 1,401,373 | 1,308,603 | 1,480,000 | 863,470   | -537,903      | -11.73%         |
| TOTAL                         | 8,371,499 | 8,572,400 | 9,431,950 | 8,337,813 | -33,686       | 0.28%           |
| % to Total (excl 2% conting.) | 0.85%     | 0.84%     | 0.91%     | 0.79%     |               |                 |

**CENTRAL OFFICE (continued)**

| COMMUNICATIONS and COMMUNITY  | 2013-14          | 2014-15          | 2015-16          | 2016-17          |                 |               |
|-------------------------------|------------------|------------------|------------------|------------------|-----------------|---------------|
| Salaries                      | 2,482,114        | 2,246,492        | 1,933,690        | 1,781,853        | -700,261        | -10.42%       |
| Employee Benefits             | 364,680          | 330,967          | 248,444          | 291,654          | -73,026         | -5.60%        |
| Other Payroll (900XS)         | 239,929          | 171,937          | 177,174          | 167,526          | -72,403         | -10.25%       |
| Operational                   | 482,043          | 379,760 *        | 1,050,788        | 483,298          | 1,255           | 33.82%        |
| <b>TOTAL</b>                  | <b>3,568,766</b> | <b>3,129,156</b> | <b>3,410,096</b> | <b>2,724,331</b> | <b>-844,435</b> | <b>-7.82%</b> |
| % to Total (excl 2% conting.) | 0.36%            | 0.31%            | 0.33%            | 0.26%            |                 |               |

\* 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 | 2013-14          | 2014-15          | 2015-16          | 2016-17          | 4-year change  | % Ave Change |
|--------------------------------|------------------|------------------|------------------|------------------|----------------|--------------|
| Salaries                       | 2,693,055        | 2,770,122        | 3,332,226        | 3,059,472        | 366,417        | 4.99%        |
| Employee Benefits              | 350,968          | 358,763          | 397,732          | 391,258          | 40,290         | 3.82%        |
| Other Payroll (900XS)          | 55,645           | 93,876           | 203,529          | 138,649          | 83,004         | 51.21%       |
| Operational                    | 392,228          | 516,943          | 934,592          | 725,374          | 333,146        | 30.07%       |
| <b>TOTAL</b>                   | <b>3,491,896</b> | <b>3,739,704</b> | <b>4,868,079</b> | <b>4,314,753</b> | <b>822,857</b> | <b>8.63%</b> |
| % to Total (excl 2% conting.)  | 0.36%            | 0.37%            | 0.47%            | 0.41%            |                |              |

| BUSINESS SERVICES DIVISION    | 2013-14          | 2014-15          | 2015-16 *         | 2016-17           | 4-year change    | % Ave Change |
|-------------------------------|------------------|------------------|-------------------|-------------------|------------------|--------------|
| Salaries                      | 6,334,421        | 6,310,867        | 7,434,837         | 7,361,366         | 1,026,945        | 5.48%        |
| Employee Benefits             | 1,521,485        | 1,470,528        | 1,660,648         | 1,539,905         | 18,420           | 0.77%        |
| Other Payroll (900XS)         | 137,359          | 172,954          | 87,550            | 72,985            | -64,374          | -13.37%      |
| Operational                   | 188,292          | 213,888          | 1,422,177         | 1,192,051         | 1,003,759        | 187.44%      |
| <b>TOTAL</b>                  | <b>8,181,557</b> | <b>8,168,237</b> | <b>10,605,212</b> | <b>10,166,307</b> | <b>1,984,750</b> | <b>8.51%</b> |
| % to Total (excl 2% conting.) | 0.83%            | 0.80%            | 1.02%             | 0.96%             |                  |              |

\* FY 2015-16 and beyond: Added Human Resources, Internal Audit, and Legal Services.

|                                   | 2013-14            | 2014-15 *          | 2015-16 **         | 2016-17            | 4-year change     | % Ave Change  |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|-------------------|---------------|
| <b>GRAND TOTAL CENTRAL OFFICE</b> | <b>174,603,059</b> | <b>170,377,763</b> | <b>194,125,724</b> | <b>170,397,999</b> | <b>-4,205,060</b> | <b>-0.23%</b> |
| % to Total                        | 17.75%             | 16.71%             | 18.67%             | 16.11%             |                   |               |
| (excluding 2% Contingency)        |                    |                    |                    |                    |                   |               |

\* FY 2014-15 Grand Total includes carry forward from 2013-14 in the amount of \$5,637,364.37.

\*\* FY 2015-16 Grant Total includes no carry forward.

IMPORTANT: Many central office functions are direct services to students as already demonstrated.

# OVERHEAD

|   | 2012-13   | 2013-14   | 2014-15   | 2015-16       | 2016-17         | 4-year change | % Ave<br>Change |
|---|-----------|-----------|-----------|---------------|-----------------|---------------|-----------------|
| SYSTEMWIDE SCHOOL COSTS *   |           |           |           |               |                 |               |                 |
| Sub teachers, Preferred Subs,<br>National Board Certif., Cap Size *** | 2,346,691 | 2,548,007 | 2,555,011 | 5,761,087 **  | 12,498,721 **   | 10,152,030    | 163.6%          |
| Science Kit Refurbishment (prev. G.E.)                                | 138,835   | 590,500   | 333,901   | 468,747       | 400,000         | 261,165       | 318.6%          |
| Foreign Language Centralized Costs                                    | 0         | 0         | 1,105     | 600           | 600             | 600           |                 |
| Music Instruments and Repair  | 416,020   | 457,897   | 641,648   | 555,131       | 544,000         | 127,980       | 36.2%           |
| Payment to Nutr. Serv. For clerical                                   | 0         | 0         | 50,889    | 51,000        | 51,000          | 51,000        |                 |
| Reimb. Nutr. Serv. For Student Meals                                  | 0         | 0         | 0         | 30,000        | 30,000          | 30,000        |                 |
| Itinerant teacher In-county travel                                    | 29,234    | 23,740    | 24,149    | 30,400        | 30,400          | 1,166         | 8.8%            |
| sub-total   | 2,930,781 | 3,620,144 | 3,606,703 | 6,896,965 *** | 13,554,721 **** |               |                 |

\* Does not include state-paid benefits.

\*\* Includes budget for National Board Certification that is expensed at individual school level.

\*\*\* Sub teachers are budgeted here but primarily allocated centrally and expensed at school level.

\*\*\*\* FY 2016-17 also reflects increases in CERS, Medicare, and FICA, which will be distributed to individual cost centers by Working Budget.

## OTHER SYSTEMWIDE COSTS

|                                 |            |            |            |            |            |             |          |
|---------------------------------|------------|------------|------------|------------|------------|-------------|----------|
| WATER                           | 1,478,661  | 1,479,785  | 1,497,767  | 1,713,991  | 1,600,000  | 121,339     | 14.1%    |
| SEWAGE                          | 2,331,723  | 2,433,891  | 2,505,590  | 2,500,239  | 2,500,000  | 168,277     | 7.1%     |
| SANITATION SERVICE              | 562,565    | 578,741    | 625,370    | 644,891    | 625,000    | 62,435      | 13.3%    |
| TELEPHONE                       | 736,549    | 582,053    | 632,143    | 2,329,853  | 2,100,000  | 1,363,451   | 253.7%   |
| NATURAL GAS                     | 2,903,333  | 4,136,983  | 3,835,134  | 4,219,499  | 3,840,000  | 936,667     | 43.0%    |
| ELECTRICITY                     | 14,970,810 | 15,926,037 | 16,933,931 | 18,131,840 | 17,900,000 | 2,929,190   | 19.5%    |
| PUPIL TRANSPORTATION INSURANCE  | 3,355,224  | 3,930,566  | 2,955,436  | 3,730,244  | 3,280,000  | (75,224)    | 15.5%    |
| PROPERTY INSURANCE              | 1,795,808  | 1,869,116  | 1,864,426  | 1,942,213  | 1,900,000  | 104,192     | 7.5%     |
| FLEET INSURANCE                 | 1,420,810  | 1,642,806  | 999,357    | 2,433,322  | 1,750,000  | 329,190     | 112.9%   |
| OTHER INSURANCE (2 codes)       | 382,429    | 368,178    | -108,170   | 913,388    | 622,895    | 240,466     | -1085.5% |
| POSTAGE                         | 338,277    | 271,076    | 341,093    | 701,966    | 350,000    | 11,723      | 99.2%    |
| GROUP LIABILITY INSURANCE       | 773,167    | 880,322    | 1,427,014  | 3,444,586  | 1,200,000  | 426,833     | 201.1%   |
| UNREALIZED LOSSES               | 1,089,391  | 0          | 0          | 0          |            | (1,089,391) |          |
| INTERNAL AUDIT TRAINING         | 17,520     | 17,520     | 17,520     | 18,675     | 32,000     | 14,480      | 24.4%    |
| BANK FEES                       | 11,153     | 11,523     | 25,101     | 142,000    | 96,800     | 85,647      | 578.9%   |
| NON-BUS VEHICLES                | 74,738     | 14,908     | 199,255    | 399,780    | 200,000    | 125,262     | 1244.7%  |
| CONTRACT GROUND SERVICE         | -3,300     | -975       | 0          | 0          | 0          | 3,300       |          |
| BUILDING REPAIR AND MAINTENANCE | 12,050     | 10,875     | 10,675     | 12,250     | 10,500     | (1,550)     | -0.4%    |
| CELL PHONES                     | -3,449     | 0          | -1,633     | 0          | 0          | 3,449       |          |
| NON BUS GASOLINE                | -31,178    | -32,242    | 1,504      | 0          | 0          | 31,178      |          |
| NON BUS DIESEL                  | 1,210      | 1,156      | 1,912      | 0          | 0          | (1,210)     | 47       |

**OVERHEAD (continued)**

|  | 2012-13    | 2013-14    | 2014-15    | 2015-16     | 2016-17     | 4-year change | % Ave<br>Change |
|--|------------|------------|------------|-------------|-------------|---------------|-----------------|
| BUILDING RENT                                  | 115,349    | 98,500     | 106,196    | 0           | 0           | (115,349)     |                 |
| Fringe Costs (unit 950 only)                   | 112,024    | 42,609     | 100,887    | 17,000      | 17,000      | (95,024)      | -8.3%           |
| LEGAL SERVICES                                 | 75,429     | 63,005     | 77,036     | 80,000      | 80,000      | 4,571         | 9.6%            |
| FIDELITY INSURANCE                             | 26,767     | 17,758     | 8,848      | 35,457      | 24,000      | (2,767)       | 208.8%          |
| INTERIM POSITIONS, including 20 drivers        | 1,152,568  | 882,388    | 1,029,966  | 1,747,074   | 810,479     | (342,089)     | 49.5%           |
| KETS Projected and other Matching *            | 0          | 0          | 0          | 2,200,000   | 2,160,000   | 2,160,000     |                 |
| MUNIS Costs (multiple codes)                   | 384,298    | 484,855    | 560,517    | 756,700     | 751,000     | 366,702       | 76.6%           |
| INSURANCE REPLACEMENT(reimbursed)- 5 codes     | -513,440   | 10,894     | 11,225     | 151,746     | 150,000     | 663,440       | 1152.5%         |
| ADMINISTRATIVE CONTINGENCY                     | 0          | 0          | 0          | 0           | 150,000     | 150,000       |                 |
| DUES and FEES                                  | 0          | 0          | 0          | 0           |             | 0             |                 |
| MISC EXPENSE                                   | 7,773      | 0          | 0          | 0           |             | (7,773)       |                 |
| Travel out of District                         | 822        | 459        | 776        | 1,795       | 0           | (822)         | 131.2%          |
| ON-LINE NETWORK                                | 750,379    | 489,487    | 508,579    | 510,000     | 0           | (750,379)     | -55.6%          |
| CONTINGENCY for Preschool                      | 0          | 0          | 0          | 0           | 1,075,592   | 1,075,592     |                 |
| CONTINGENCY FOR ATTAIN TRANSP.                 | 0          | 0          | 0          | 316,086     | 0           | 0             |                 |
| CONT. for Superintendent's Recommendations     | 0          | 0          | 0          | 0           | 4,288,548   | 4,288,548     |                 |
| Contingency for Opening of School              | 0          | 0          | 0          | 1,617,133   | 2,100,000   | 2,100,000     |                 |
| Grievance Contingency                          | 0          | 0          | 0          | 1,250       | 0           | 0             |                 |
| 2% AND OTHER CONTINGENCY                       | 0          | 0          | 0          | 72,174,419  | 115,266,142 | 115,266,142   |                 |
| Athletic Trainer Match (fund transfer)         | 0          | 0          | 0          | 0           |             | 0             |                 |
| Registration Fees                              | 2,068      | 745        | 0          | 0           |             | (2,068)       |                 |
|  | 34,331,528 | 36,213,020 | 36,167,455 | 122,887,397 | 164,879,956 |               |                 |
| State-paid Benefits (I.L. 07, 80, and 00 only) | 18,176,503 | 19,652,129 | 24,254,186 | 23,053,034  | 24,254,186  |               |                 |
| TOTAL OVERHEAD                                 | 52,508,031 | 55,865,149 | 60,421,641 | 145,940,431 | 189,134,142 |               |                 |

\* KETS Matching is not expensed in General Fund but transferred to grant, per KDE requirement

GENERAL FUND EXPENSE TREND BY DIVISION

|  | 2011-12     | 2012-13     | 2013-14     | 2014-15       | 2015-16       | 2016-17       |
|--|-------------|-------------|-------------|---------------|---------------|---------------|
| ELEMENTARY   | 308,215,006 | 331,696,092 | 341,806,026 | 354,274,561   | 365,599,258   | 364,505,448   |
| MIDDLE   | 126,578,412 | 131,779,980 | 135,304,389 | 139,724,017   | 141,295,425   | 135,947,927   |
| SECONDARY  | 175,346,682 | 184,214,415 | 190,323,318 | 207,733,024   | 212,935,239   | 215,562,373   |
| PRESCHOOL  | 3,023,904   | 1,942,983   | 1,362,815   | 3,507,623 *   | 3,185,255     | 4,236,409     |
| SPECIAL ED. SCHOOLS  | 10,407,711  | 10,684,632  | 11,104,526  | 12,628,916    | 13,753,101    | 14,470,929    |
| SPECIAL SCHOOLS  | 48,531,054  | 50,915,529  | 52,409,527  | 53,507,539    | 54,043,342    | 54,552,653    |
| STATE AGENCY   | 9,432,320   | 10,060,319  | 10,048,567  | 10,553,848    | 11,030,709    | 10,190,678    |
| Districtwide School centered Costs (Unit 945)              | 7,570,945   | 2,930,781   | 3,620,143   | 3,606,704     | 6,896,965 **  | 13,554,721    |
| SUBTOTAL   | 689,106,036 | 724,224,730 | 745,979,311 | 785,536,232   | 808,739,294   | 813,021,138   |
| ADMINISTRATION   | 9,478,541   | 2,335,323   | 2,474,213   | 2,424,752     | 1,996,375     | 1,663,025     |
| OPERATIONS DIVISION  | 114,955,877 | 111,110,088 | 120,353,941 | 114,861,290   | 131,748,706   | 113,110,946   |
| ACADEMICS DIVISION   | 27,482,993  | 27,368,700  | 28,161,188  | 29,482,224    | 32,065,306    | 30,080,824    |
| DATA MANAGEMENT, PLANNING, and PROGRAM EVALUATION          | 2,968,409   | 7,961,415   | 8,371,499   | 8,572,400     | 9,431,950     | 8,337,813     |
| COMMUNICATIONS AND COMMUNITY RELATIONS                     | 4,507,970   | 4,725,426   | 3,568,766   | 3,129,156     | 3,410,096     | 2,724,331     |
| EQUITY DIVISION  | 1,526,572   | 3,131,091   | 3,491,896   | 3,739,704     | 4,868,079     | 4,314,753     |
| FINANCIAL SERVICES   | 8,307,484   | 8,526,797   | 8,181,557   | 8,168,237     | 10,605,212    | 10,166,307    |
| Districtwide Costs and fiscal reserve (units 000,950, 960) | 54,718,779  | 52,508,031  | 55,865,149  | 60,421,641    | 145,940,431   | 189,134,142   |
|  | 0           | 0           | 0           |               |               |               |
| SUBTOTAL   | 223,946,625 | 217,666,871 | 230,468,209 | 230,799,404   | 340,066,155   | 359,532,141   |
| TOTAL  | 913,052,661 | 941,891,601 | 976,447,520 | 1,016,335,636 | 1,148,805,449 | 1,172,553,279 |
| <u>Other Financing Uses</u>                                |             |             |             |               |               |               |
| FUND TRANSFER (obj 0910)                                   | 5,202,809   | 16,559,496  | 8,728,806   | 5,461,710     | 219,500       | 0             |
| OTHER  | 15,244,467  | -1,004,516  | -1,773,045  | -1,913,069    | 31,708        | 171,574       |
| Total Per Financial Statement                              | 933,499,937 | 957,446,581 | 983,403,281 | 1,019,884,277 |               |               |
| Total Per MUNIS  |             |             |             | 1,019,884,277 | 1,149,056,657 | 1,172,724,853 |

\* Early Childhood General Fund support will exceed \$6.9 million due to transportation costs.

\*\* Sub teacher costs and class-size overages budgeted at District level; actual expenses charged at school level.

\*\*\* In addition to sub-teacher costs, includes increases reflected in CERS rate, Medicare, and FICA; will be distributed by Working Budget.

\*\*\* FY 2016-17 also reflects increases in CERS, Medicare, and FICA, which will be distributed to individual cost centers by Working Budget.

\*\*\*\* For FY 2015-16, KETS transfer is already reported under unit 960, and Challenger transfer is already reported under unit 978 (Special Schools).

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

For FY 2016-17, there are 53 account codes that need to be corrected and moved to Special Schools (Ahrens)

For FY 2014-15, this is the adjustments made to Unit 000 and Project 01EX, not including object 0280



**JCPS GENERAL FUND - FIVE-YEAR REVENUE AND EXPENSE PROJECTION as of 05-11-2016**  
**(Excludes Beginning Fund Balance)**

F=Forecast B=Budget

Assumes STEPS only in FY 2017 through FY 2021

| in 000s              | 0% incr. on Property Revenue<br>(Compensating Rate) |                |         | 0% incr. on Property Revenue<br>(Compensating Rate) |                |         | 0% Increase<br>(Compensating Rate) |                |         | 0% incr. on Property Revenue<br>(Compensating Rate) |                |         |           |                |         |
|----------------------|---|----------------|---------|---|----------------|---------|------------------------------------|----------------|---------|---|----------------|---------|-----------|----------------|---------|
|                      | 2016-17B  | \$\$<br>Change | % Incr. | 2017-18F  | \$\$<br>Change | % Incr. | 2018-19F                           | \$\$<br>Change | % Incr. | 2019-20F  | \$\$<br>Change | % Incr. | 2020-21F  | \$\$<br>Change | % Incr. |
| On Behalf            | 184,912   |                |         | 188,610   |                |         | 192,382                            |                |         | 196,230   |                |         | 196,230   |                |         |
| Property Taxes       | 432,984   | 5,000          | 1.2%    | 433,984   | 1,000          | 0.2%    | 434,984                            | 1,000          | 0.2%    | 435,984   | 1,000          | 0.2%    | 436,984   | 1,000          | 0.2%    |
| Occupational Taxes   | 161,582   | 15,138         | 10.3%   | 171,277   | 9,695          | 6.0%    | 181,553                            | 10,276         | 6.0%    | 192,446   | 10,893         | 6.0%    | 200,144   | 7,698          | 4.0%    |
| Other Local          | 11,953  | (2,351)        | -16.4%  | 11,972  | 19             | 0.2%    | 11,991                             | 19             | 0.2%    | 12,011  | 20             | 0.2%    | 12,011    | 0              | 0.0%    |
| SEEK                 | 262,655   | (11,214)       | -4.1%   | 267,908   | 5,253          | 2.0%    | 273,266                            | 5,358          | 2.0%    | 278,732   | 5,465          | 2.0%    | 280,125   | 1,393          | 0.5%    |
| Other state          | 2,028   | (82)           | -3.9%   | 2,028   | 0              | 0.0%    | 2,037                              | 9              | 0.4%    | 2,045   | 8              | 0.4%    | 2,045     |                |         |
| Federal              | 5,611   | (553)          | -9.0%   | 6,105   | 494            | 8.8%    | 6,288                              | 183            | 3.0%    | 6,476   | 188            | 3.0%    | 6,476     |                |         |
| <b>TOTAL REVENUE</b> | 1,061,725   | 19,776         | 1.9%    | 1,081,884   | 20,159         | 1.9%    | 1,102,502                          | 20,617         | 1.9%    | 1,123,924   | 21,422         | 1.9%    | 1,134,015 | 10,091         | 0.9%    |

(1,061,725 + 111,000 fund balance = 1,172,725 from previous graphs)

**EXPENSES**

|                                       |           |  |  |           |  |  |           |  |  |           |  |  |           |  |  |
|---------------------------------------|-----------|--|--|-----------|--|--|-----------|--|--|-----------|--|--|-----------|--|--|
| (not including 0840 contingency code) | 1,057,459 |  |  | 1,057,459 |  |  | 1,067,390 |  |  | 1,078,817 |  |  | 1,090,449 |  |  |
| (excludes 2% Conting.)                |           |  |  |           |  |  |           |  |  |           |  |  |           |  |  |

**CHANGES in EXPENSES**

|   |  |  |  |              |  |  |               |  |  |               |  |  |               |  |  |
|---|--|--|--|--------------|--|--|---------------|--|--|---------------|--|--|---------------|--|--|
| Increased Cost of Personnel (est.)                    |  |  |  | 11,224       |  |  | 11,426        |  |  | 11,632        |  |  | 11,842        |  |  |
| Subtract <u>One-time approvals</u> from previous year |  |  |  | (1,293)      |  |  |               |  |  |               |  |  |               |  |  |
| <b>SUBTOTAL EXPENSE CHANGES</b>                       |  |  |  | <b>9,931</b> |  |  | <b>11,426</b> |  |  | <b>11,632</b> |  |  | <b>11,842</b> |  |  |

**EXPENSES**

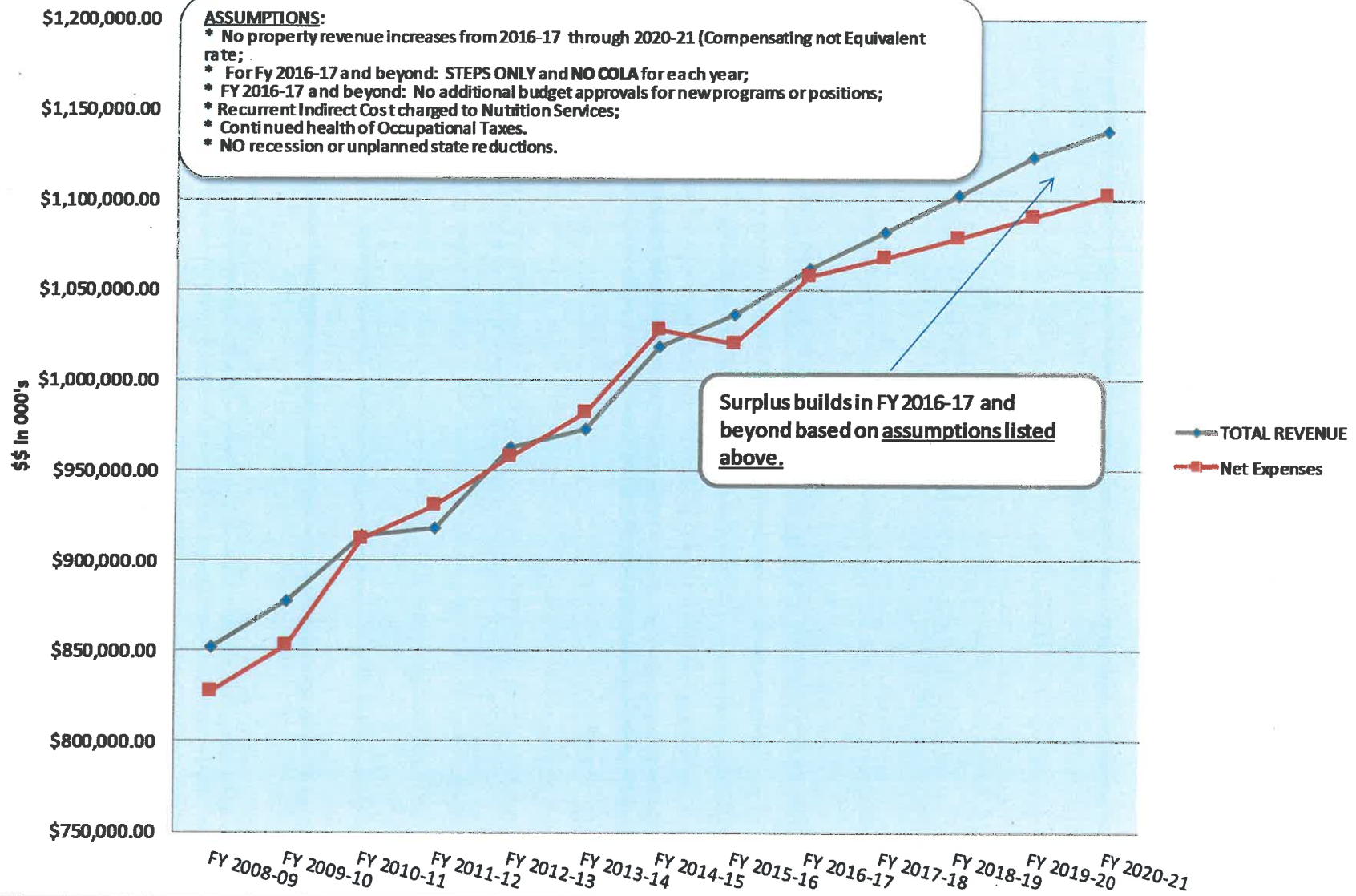
|  |           |       |      |           |       |      |           |        |      |           |        |      |           |        |      |
|--|-----------|-------|------|-----------|-------|------|-----------|--------|------|-----------|--------|------|-----------|--------|------|
|  | 1,057,459 | 6,539 | 0.6% | 1,067,390 | 9,931 | 0.9% | 1,078,817 | 11,426 | 1.1% | 1,090,449 | 11,632 | 1.1% | 1,102,291 | 11,842 | 1.1% |
|--|-----------|-------|------|-----------|-------|------|-----------|--------|------|-----------|--------|------|-----------|--------|------|

Anticipated savings and reimbursements (2,700)

|                          |                  |  |  |                  |  |  |                  |  |  |                  |  |  |                  |  |  |
|--------------------------|------------------|--|--|------------------|--|--|------------------|--|--|------------------|--|--|------------------|--|--|
| <b>Net Expenses</b>      | <b>1,054,759</b> |  |  | <b>1,067,390</b> |  |  | <b>1,078,817</b> |  |  | <b>1,090,449</b> |  |  | <b>1,102,291</b> |  |  |
| <b>Surplus / Deficit</b> | <b>6,966</b>     |  |  | <b>14,494</b>    |  |  | <b>23,685</b>    |  |  | <b>33,475</b>    |  |  | <b>31,724</b>    |  |  |

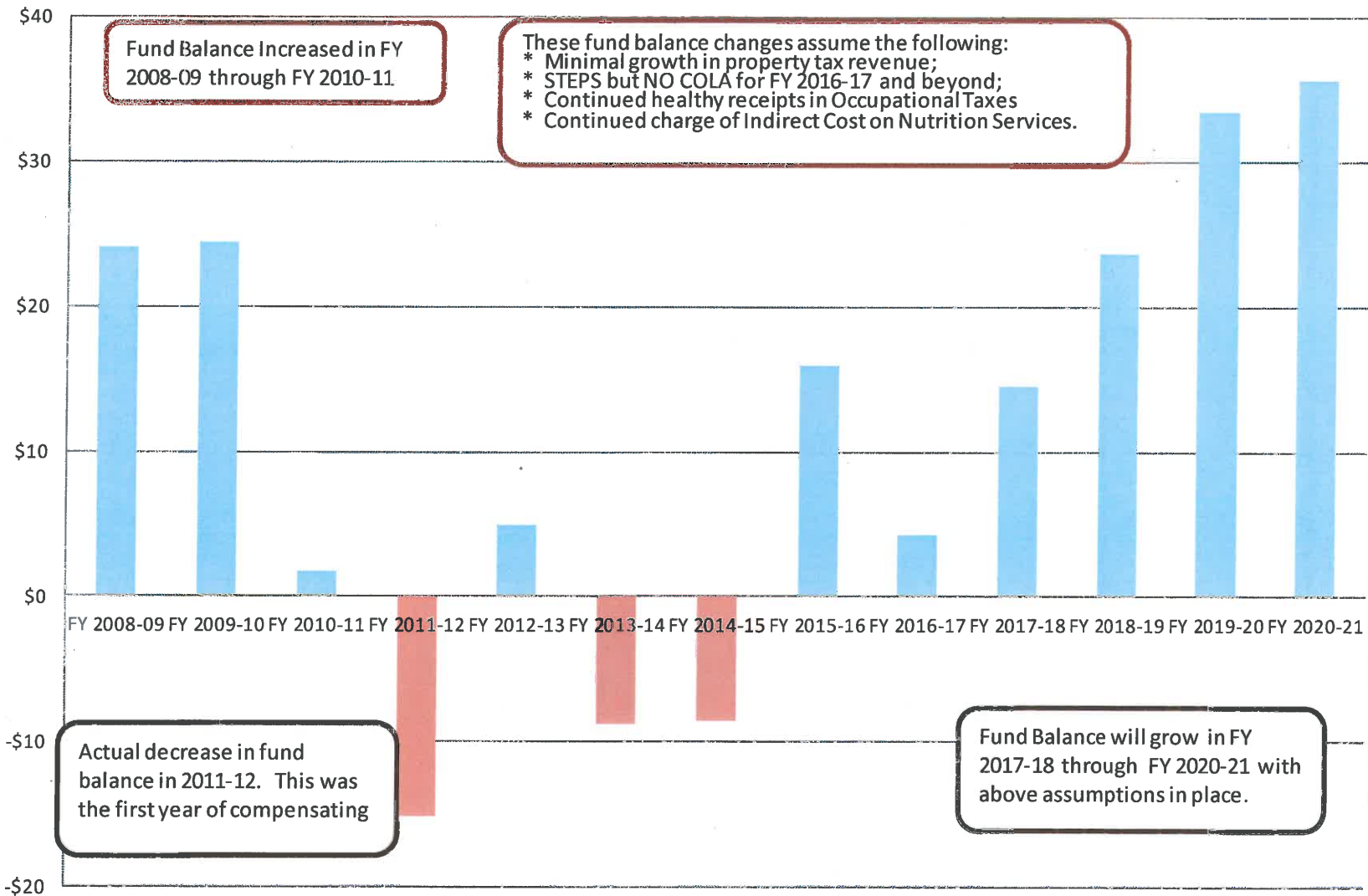
|                                   |        |  |  |         |  |  |         |  |  |         |  |  |         |  |  |
|-----------------------------------|--------|--|--|---------|--|--|---------|--|--|---------|--|--|---------|--|--|
| <u>Total General Fund Balance</u> | 99,432 |  |  | 113,926 |  |  | 137,611 |  |  | 171,085 |  |  | 202,810 |  |  |
| Unreserved Fund Balance           | 45,802 |  |  | 60,296  |  |  | 83,981  |  |  | 117,455 |  |  | 149,180 |  |  |
| 2% Mandated Reserve               | 36,000 |  |  | 36,000  |  |  | 36,000  |  |  | 36,000  |  |  | 36,000  |  |  |
| Reserved and Obligated            | 17,630 |  |  | 17,630  |  |  | 17,630  |  |  | 17,630  |  |  | 17,630  |  |  |

## JEFFERSON COUNTY PUBLIC SCHOOLS GENERAL FUND REVENUE TO EXPENSES

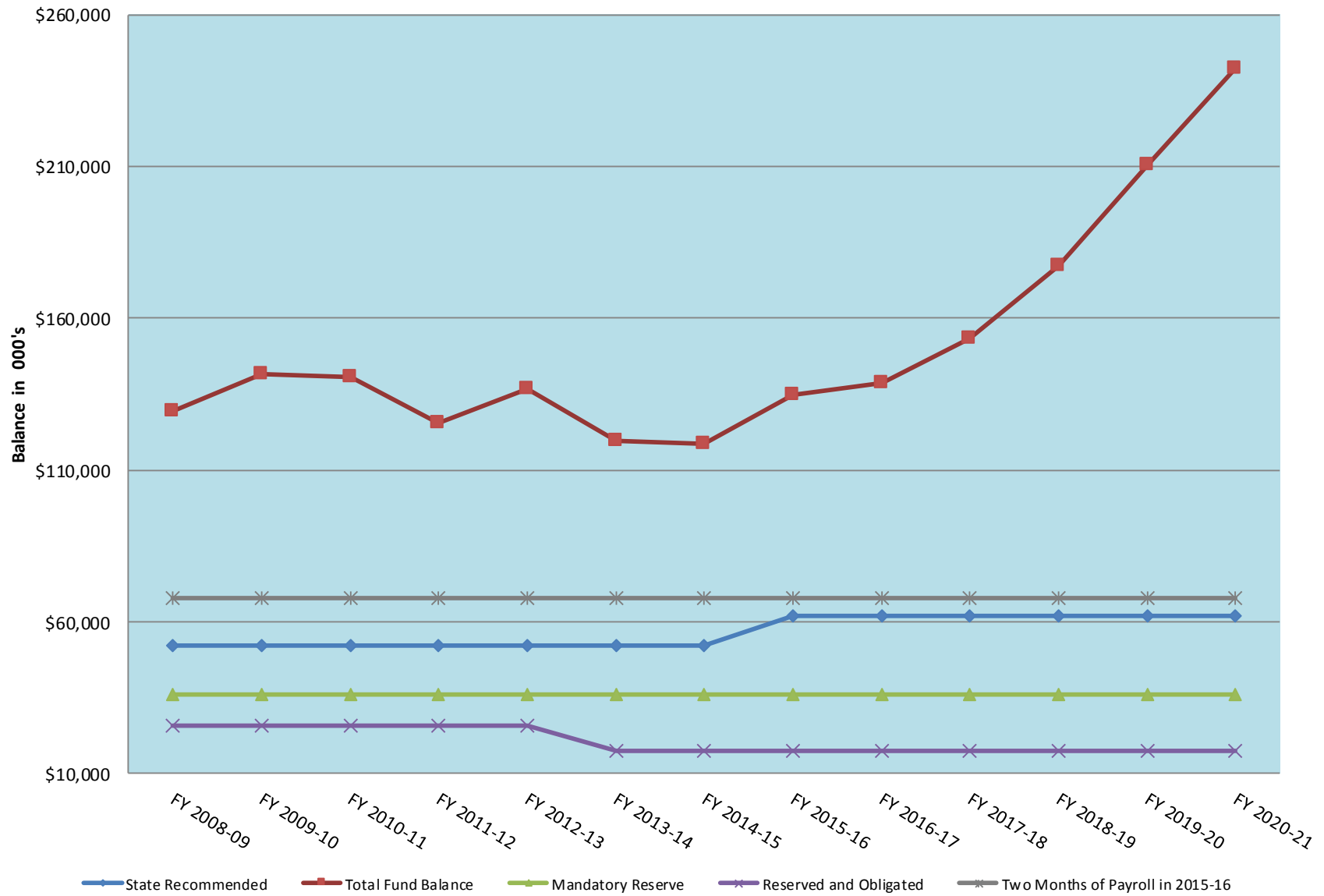


in millions

## Jefferson County Public Schools General Fund Balance Usage



## Jefferson County Public School General Fund Balance



## CONCLUSION

There is a small amount of increase currently projected for property tax revenue, but is much less than the optimal. The assumption in the long-term forecast is that every year thereafter (FY 2017-18 through FY 2020-21) will be the compensating tax rate, and that is the rate that will bring the same amount of property tax revenue as the year before. The small amount of annual increase shown in the long-term forecast in property taxes beyond FY 2015-16 is the new revenue brought in by newly constructed property.

In reality, the property rate assumption in the Tentative Budget for FY 2016-17 does not obligate the Board to an optimal rate increase, and it is not the only option. The approval of anything approaching the optimal tax rate (the 4% “equivalent rate”) would have an exponentially increasing impact on the finances of the school system. This is because any year in which an optimal rate is approved, this impacts the amount of property tax that can be received by the District in each subsequent year, ad infinitum. In other words, approving a compensating rate (the rate that brings in the same amount of revenue as the year before, doesn’t just eliminate \$16 million in that particular fiscal year, but eliminates in excess of \$16 million each year thereafter as well. This domino effect is due to the fact that the level of allowable property tax is indelibly tied to the amount of revenue received in the prior year (and the year before that, and the year before that, etc. etc.). The following table reflects the lost revenue since FY 2011-12 through FY 2020-21 based on current assumptions:

| <u>LOST REVENUE OF LOWER PROPERTY RATE - FY 2011-12 through FY 2020-21</u> |                           |                   |                   |                   |                   |                   |                   |                   |                    |                    |
|--|---------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|--------------------|--------------------|
|  | <u>FY 2011-12</u>         | <u>FY 2012-13</u> | <u>FY 2013-14</u> | <u>FY 2014-15</u> | <u>FY 2015-16</u> | <u>FY 2016-17</u> | <u>FY 2017-18</u> | <u>FY 2018-19</u> | <u>FY 2019-20</u>  | <u>FY 2020-21</u>  |
| Compensating rate in 2011-12   | 15,509,716                | 16,130,105        | 16,775,309        | 17,446,321        | 18,144,174        | 18,869,941        | 19,624,739        | 20,409,728        | 21,226,117         | 22,075,162         |
| Optimal rate in 2012-13  | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  | 0                  |
| Less than optimal in 2013-14   | 0                         | 0                 | 7,060,100         | 7,342,504         | 7,636,204         | 7,941,652         | 8,259,318         | 8,589,691         | 8,933,279          | 9,290,610          |
| Less than optimal in 2014-15   | 0                         | 0                 | 0                 | 11,913,215        | 12,389,744        | 12,885,333        | 13,400,747        | 13,936,777        | 14,494,248         | 15,074,018         |
| Optimal rate in 2015-16 *  | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  | 0                  |
| Same rate in 2016-17 **  | 0                         | 0                 | 0                 | 0                 | 0                 | 11,000,000        | 11,440,000        | 11,897,600        | 12,373,504         | 12,868,444         |
| Compensating rate in 2017-18   | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 16,000,000        | 16,640,000        | 17,305,600         | 17,997,824         |
| Compensating rate in 2018-19   | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 16,000,000        | 16,640,000         | 17,305,600         |
| Compensating rate in 2019-20   | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 17,000,000         | 17,680,000         |
| Compensating rate in 2020-21   | 0                         | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                 | 0                  | 18,000,000         |
| <b>TOTALS</b>  | <b>15,509,716</b>         | <b>16,130,105</b> | <b>23,835,409</b> | <b>36,702,040</b> | <b>38,170,122</b> | <b>50,696,927</b> | <b>68,724,804</b> | <b>87,473,796</b> | <b>107,972,748</b> | <b>130,291,658</b> |
| <b>CUMULATIVE LOST REVENUE - 10 years</b>                                  | <b><u>575,507,323</u></b> |                   |                   |                   |                   |                   |                   |                   |                    |                    |

NOTE: The additional 4% added to each subsequent year is the additional lost revenue that would have been added if maximum rate had been approved in the subsequent year.

\* Optimal property rate (i.e. Equivalent rate) was assessed in FY 2015-16, but was same rate as FY 2014-15 due to increased property values.

\*\* Same rate in 2016-17 but with property value increase

So, every stakeholder understands that recurrent receipts must eventually be balanced to recurrent expenses. We cannot continue to use fund balance as revenue. Fund balance is not a sustainable resource; once it is gone, then it is gone forever. Additionally, using fund balance to pay for recurrent expense is a lot like a household using a savings account to buy groceries. You can do it for a little while, but sooner or later, the nest egg will be gone. Additionally, if JCPS ever gets below the state-required fund balance requirement, KDE will intervene at whatever level they feel is necessary. KDE can take over local finances. Our fund balance also impacts our interest rates on revenue bonds, which results in additional interest expense and fewer capital projects. The good news is that the fund balance will grow based on the current assumptions.

One important assumption in the long-term projections is that there is no cost-of-living increase (aka COLA) in FY 2016-17 and beyond. Step increases are included in the budget and have a cost of approximately \$11.4 million.

The state biennial budget did not mandate a salary increase in the biennium. This is as it should be, and so the ultimate decisions must be made locally. The levels of all compensation must be negotiated with our employee associations.

Administration will continue to look for greater opportunities for efficiency. However, sustained reductions in central office have seriously undermined our ability to adequately replace roofs, buses, and much more. The outsourcing of departments offers no commitment of saving money either in FY 2016-17 or in the long-term, and that was never the purpose.

There are other options other than optimizing property tax rates. We now know that we cannot rely on state action on increasing revenue. However, the most recent study on SEEK adequacy is not the first, second, or even third that has been completed over the last twelve years. We have been waiting on adequate state funding since at least 2001. So, the other viable option for balancing the budget in future years, is to simply start eliminating the programs that have increased the base of our expenses. In the Board work session of May 10<sup>th</sup>, 2016, the Board reiterated its commitment to funding the strategic vision, VISION2020. The Board also requested and received a commitment from the administrative team that programs should be tested for effectiveness and impact on students. We will certainly look for opportunities to eliminate ineffective or marginal programs. However, we are well past the era where we can afford to choose between a good program and a bad program. We are now in an era where it is essential to decide among many programs, which has the most impact on student achievement. Even in a year where fund balance was not being used, that would be a worthwhile endeavor. We will continue to focus on the classroom because that is the center of the universe for us. We will continue to provide the resources and support needed in the classroom so each child can gain the academic and behavioral skills they need to succeed. Every student deserves the dignity of hope for a bright and meaningful future that can only be obtained through a quality education.

## APPENDIX A – JCPS EARLY CHILDHOOD PROGRAMS - Grant Alignment to Vision 20/20 (continued)

### **Social and Emotional Development**

Goal 1: Children will demonstrate positive social-emotional skills.

Goal 2: Children will recognize and regulate emotions, attention, impulses, and behavior.

Goal 3: Children will demonstrate knowledge of their family and community.

### **Approaches to Learning**

Goal 1: Children will demonstrate an interest in varied topics and activities, desire to learn, creativeness and independence in learning.

Goal 2: Children will begin and finish activities with persistence and attention.

Goal 3: Children will demonstrate interest and engage in group experiences.

### **Cognitive and General Knowledge**

Goal 1: Child will use math in every day routines to count, compare, relate, pattern and problem solve.

Goal 2: Child will explore their world through observation, investigation, asking questions, and making predictions.

Goal 3: Child will find multiple solutions to questions, tasks, problems, and challenges.

Goal 4: Child will show an appreciation and participate in creative arts activities including: music, visual art, and dramatic play.

### **Language and Literacy**

Goal 1: Children will demonstrate beginning phonological awareness.

Goal 2: Children will associate some letter names with correct sounds.

Goal 3: Children will demonstrate print concepts and early decoding.

Goal 4: Children will demonstrate familiarity with writing tools, conventions and emerging skills to communicate through written drawings, symbols, and letters.

Goal 5: Children will engage in conversations, follow directions, and comprehend language.

Goal 6: Children will demonstrate an interest in books and their characteristics, and the ability to understand and get meaning from stories and



information from books and other text.

### **Physical Development and Health**

Goal 1: Children will demonstrate control of large muscles for movement, navigation and balance.

Goal 2: Children will control small muscles for such purposes as using utensils, self-care, building, writing, and exploring.

Goal 3: Children and families will practice healthy and safe habits.

### **Student Eligibility**

To ensure that the income eligible families receive Early Childhood Program services the following procedures for each of the programs are:

#### **EARLY HEAD START. HEAD START and KERA State Funded Preschool**

1. Resides
  - a. Louisville/Jefferson County Metro, Jefferson County, Kentucky.
2. Age
  - a. Early Head Start - a child is required to be between the ages of 6 weeks up to 36 months by August 1<sup>st</sup> of the current school year.
  - b. Head Start – a child is required to be the age of 3 years old by August 1<sup>st</sup> of the current school year and not older than the compulsory school age.
  - c. KERA Preschool – a child is required to be the age of 4 years old by August 1<sup>st</sup> of the current school year and not older than the compulsory school age or a Child that is age 3 or 4 by August 1<sup>st</sup> with an Individual Education Plan (IEP).
3. Income
  - a. The family's income for the number of person in the family is not to exceed 100% of the federal poverty guidelines establish each January of the calendar year for Early Head Start and Head Start. For KERA State Funded Preschool the family's income for the number of person in the family is not to exceed 160% of the federal poverty guidelines establish each January of the calendar year.
  - b. The Early Head Start and Head Start programs could chose to enroll participants who are neither income or categorical eligible and whose family income falls between 100 and 130% of the poverty line (Head Start Act 1305.4 (d)(2)).
  - c. Head Start eligibility guidelines require at least 90% of enrolled children be at or below the Federal Poverty Guidelines for the current program year or be determined categorically eligible as defined below.
  - d. Ten percent (10%) of enrolled children may be from families who exceed the low-income guidelines, but who meet the criteria for selection and would benefit from Head Start services.

4. Categorically Eligible Students are:

a. **Homeless** - a child is homeless as defined below:

- According to section 725(2) of the McKinney-Vento Homeless Assistance Act (42 U.S.C. 11434a(2)), the term "homeless children and youths"

- means individuals who lack a fixed, regular, and adequate nighttime residence...; and includes

- (i) children and youths who are sharing the housing of other persons due to loss of housing, economic hardship, or a similar reason; are living in motels, hotels, trailer parks, or camping grounds due to the lack of alternative accommodations; are living in emergency or transitional shelters; are abandoned in hospitals; or are awaiting foster care placement;
- (ii) children and youths who have a primary nighttime residence that is a public or private place not designed for or ordinarily used as a regular sleeping accommodation for human beings;
- (iii) children and youths who are living in cars, parks, public spaces, abandoned buildings, substandard housing, bus or train stations, or similar settings; and
- (iv) migratory children who qualify as homeless for the purposes of this subtitle because the children are living in circumstances described in clauses (i) through (iii).

Children and youth are considered homeless if they fit both part A and any one of the subparts of part B of the definition above.

- b. **Foster Care** - means 24 hours substitute care for children placed away from their parents or guardians and for whom the state agency has placement and care responsibility. This includes but is not limited to, placements in foster family homes, foster homes of relatives, group homes, emergency shelters, residential facilities, childcare institutions and pre-adoptive homes.

A child is in foster care in accordance with this definition regardless of whether the foster care facility is licensed and payments are made by the state or local agency for the care of the child, whether adoption subsidy payments are being made prior to the finalization of an adoption or whether there is Federal matching of any payments that are made.

- c. **SSI** – Supplemental Security Income is a federal income supplement program designed to help aged, blind and disabled people who have little or no income and provides cash to meet basic needs for food, clothing and shelter.
- d. **Public Assistance** – Temporary Assistance to Needy Families (TANF) is a federal program providing cash assistance to indigent families with dependent children.

Kentucky Transitional Assistance Program (K-TAP) is the monetary assistance program established by Kentucky using Federal funds from the TANF block grant. K-TAP provides financial and medical assistance to needy children in Kentucky and the parents or relatives with whom the children are living. K-TAP also helps families find jobs or get training that leads to jobs.

### **Student Eligibility Procedure**

For the purposes of determining eligibility: Head Start programs are permitted to consider, at the time of enrollment, information that most accurately reflects the needs of the family:

### **Family Income Verification**

Family income must be verified before determining program eligibility. Children from families determined income or categorically eligible will have priority. Head Start programs are permitted to consider, at the time of enrollment, information that most accurately reflects the needs of the family. The program must use all family income for the relevant time period to determine eligibility according to income guidelines, state the relevant time period used to determine eligibility and state the total income for the relevant time period.

Acceptable documentation of income will be Individual Income Tax Forms, W-2 Forms, consecutive pay stubs, pay envelopes, written statements from employers, annual award letters showing current status as recipients of public assistance, child support payments and any educational grants, stipends and scholarships.

**Family Income Verification** also includes the following:

- Conducting an in-person interview with eligible families
- Verifying all income information as noted above
- Creating an eligibility determination record for each enrolled participant according to paragraph (I) of this section.

### **Exceptions**

- Program staff may interview the family over the telephone if an in-person interview is not possible. Program staff must note in the eligibility determination record reasons why the in-person interview was not possible.

The eligibility determination record will be defined as a signed statement indicating that staff have examined documents pertaining to the twelve (12) months immediately preceding application or to the preceding calendar year, and that the child is income eligible for the

program. Verification will also include the date and location of the in-person interview. If an in person interview could not be completed, documentation of the phone interview must be included.

### **Family Size**

Will be defined as all persons living in the same household who are: (1) supported by the income of the parent(s) or guardian(s) of the child enrolling or participating in the program, and (2) related to the parent(s) or guardian(s) by blood, marriage, or adoption.

### **Age verification**

Program staff must verify a child's age according the guidelines stated above. A hospital birth certificate or official state birth certificate may be used.

### **Recruitment**

In order to reach those children and families most in need of Early Childhood services, Jefferson County Public Schools Early Childhood Programs will implement a recruitment process that actively informs all families with eligible children within the recruitment area of the availability of Early Childhood services. Staff will solicit applications for as many eligible children as possible through the online application process, applications taken during scheduled calendar dates the application center location at 701 South Hancock and through the use of the Jefferson County Public Schools' mobile application bus. This process includes:

### **Procedure**

The area of service and recruitment is Jefferson County Kentucky. This area will be served to the extent that financial resources will allow.

### **Recruitment Process**

- 1 The Community Needs Assessment will be updated annually to reflect changes in communities within the service area and to ensure that enrollment opportunities will be available where the need is the greatest.
- 2 Families will be informed of the availability of Early Childhood services.
  - A The Early Childhood recruitment calendar will be periodically updated and made available to interested parents, referral agencies and organizations.
  - B The online application system will accept applications from potential students seven days per week and 24 hours a day during the designated application periods.

- C Public Recruitment announcements will be made through: newspaper articles and advertisements; social media, local radio station announcements; public service announcements on local television channels; and recruitment posters/materials.
- D Early Childhood staff will visit local agencies and organizations to describe the Early Childhood program and leave recruitment materials. Staff will target Education Service Districts; Social Service Agencies; Mental Health and Parenting Organizations; County Health Departments; Local Doctors and Dentists; Local Schools; Fraternal and Service Organizations.
- E Early Childhood staff will attend community events to discuss program opportunities and requirements and distribute recruitment materials.
- F Referrals will be requested from public and private service providers and families of children currently enrolled in the Early Childhood program.
- G Letters requesting re-applications from preschool and wait listed families in the recruitment area will be sent out each January and February.

#### **Recruitment of Children with Disabilities**

Will partner with First Steps and Jefferson County Public Schools Exceptional Child Education Services to ensure services are provided to eligible children with disabilities.

A letter explaining Head Start Disability Guidelines and Diagnostic Criteria and brochures targeting children with disabilities will be sent to the agencies and organizations listed above. The same recruitment process will apply.

#### **Recruitment of Children with Limited English Proficiency**

Outreach efforts will be made in partnership with Kentucky Refugee Ministries, Friends of Refugees, Catholic Charities, and any other local agencies working with families with limited English proficiency to assist with application completion. Interpreters' services will be utilized to assist with the application process.

#### **Phone Assistance**

An agreement has been completed to allow for multiple language telephone interpretative support by a multiple language service provider on an as needed basis to support non-English speaking families.

#### **Recruitment Materials**

Materials will be made available in Spanish and Arabic and every effort will be made to reach other populations of non-English-speakers. Translation and interpretation will be provided whenever possible.

### **Student Selection**

Children are selected for Head Start services based on criteria specified in Federal Head Start Program Performance Standards.

In order to serve the maximum number of children during the year before they enter public school, children who will be four (4) years old by August 1 of the enrollment year will have first priority. A child, who will be three (3) years old by August 1 of the enrollment year, and whose need for two years of services outweighs an older child's need for one year of service, will be eligible. A child, who will be three (3) years old by August 1 of the enrollment year, and who have an Individual Education Plan (IEP) in need of services will be eligible.

### **Selection Process**

Initial selection will be made in March and continue through June for KERA Preschool, Head Start and Early Head Start children. Any remaining slots will be filled in July, August and September. The waiting list in each center will be kept current, and applicants will be ranked according to eligibility status and priority points assigned according to Selection Criteria. As a vacancy occurs, children will be selected from the waiting list according to priority points and enrolled within 30 days of the opening.

### **Income**

Children with a family income equal to or below the official federal poverty level, or who qualify as homeless, as a foster child or based on receipt of TANF or SSI, will have priority. Children with a family income up to 100% of federal poverty level will be considered for Head Start and Early Head Start programs. Children with a family income of up to 160% of poverty will be consider for the State Funded Preschool Program. In the event that over-income children are considered for enrollment, families with the lowest income will have the highest priority.

### **Family Risk Factors**

Other risk factors will be considered when making selection decisions. Family risk factors include:

- involvement with Social Services, a child with a disability, chronic health problems or adult disability, depression or mental health issues, domestic violence, English Language Learner, foster child, incarcerated parent or family legal issues, parent who does not have a GED or High School diploma, substance abuse, or a teen parent. Risk factors will be determined through in person interview with parents or through a phone interview process.

Children selected for enrollment as income-eligible three-year-olds will remain in the program until they are eligible for public kindergarten, therefore, the program must carefully weigh the need for more than one year of Head Start services. Children who may be enrolled as two-year-olds will have a second year of eligibility, but will have to be determined income eligible again for the third year. Enrolling a younger child for more than one year means that another older child will not have the opportunity for a Head Start experience.

### **Children with Disabilities**

Ten percent (10%) of program enrollment opportunities will be filled by children with disabilities. After the ten percent, additional children with disabilities may compete for available slots with other children.

### **Selection Criteria**

Head Start and Early Head Start children will be ranked on the waiting list reflecting the priority to enroll income eligible applicants. Families will be given points according to family risk factors. Foster children, homeless children, and families eligible for Temporary Assistance to Needy Families or Supplemental Security Income (SSI) will be considered income eligible regardless of actual income. Preschool eligible families will be placed as required with no waiting list maintained.

### **Family Risk Factors**

- |   |   |
|---|---|
| <input type="checkbox"/> Social Services                    | <input type="checkbox"/> Foster Child                     |
| <input type="checkbox"/> Child with Disability              | <input type="checkbox"/> Homeless                         |
| <input type="checkbox"/> Chronic Health Problems/Disability | <input type="checkbox"/> Incarcerated Parent/Legal Issues |
| <input type="checkbox"/> Depression/Mental Health Issues    | <input type="checkbox"/> Teen Parent                      |
| <input type="checkbox"/> Domestic Violence                  | <input type="checkbox"/> Parent without HS Diploma/GED    |
| <input type="checkbox"/> English Language Learner           | <input type="checkbox"/> Other:                           |
| <input type="checkbox"/> Unemployed                         | <input type="checkbox"/> Substance Abuse                  |

### **Enrollment**

JCPS Early Childhood Programs will maintain an enrollment level of not less than the enrollment level funded by the grant award with no more than thirty (30) calendar days elapsing before a program vacancy is filled. The program may choose not to fill a vacancy when sixty (60) calendar days or less remain of the enrollment year. These cases will be considered on an individual basis.



### Procedure

Children will not be allowed to attend Early Childhood classes until the enrollment visit has been completed with the parent or guardian and all required paperwork has been completed.

Teaching staff will make appointments to meet with the parents of selected children either in the center or in the family home.

The Enrollment Visit is an opportunity for program staff to explain the benefits of the Head Start program and the mutual responsibilities of the parent and program staff. Program staff will answer any questions parents may have about the program and will question parents to ensure that all required information has been provided and that the parents understand the reasons for collecting this information, how the program will use any information that is provided by the parent, where that information will be kept, and how the program will handle the confidentiality and security of information storage.

### Re-enrollment

Children, once enrolled in Head Start program, may be allowed to remain in the program until that child is eligible for Kindergarten. A child participating in the Head Start program remains income eligible throughout the initial enrollment year and for the year immediately following the initial enrollment year. Early Head Start children will remain in the program for two years. Children who transition to Head Start are required to re-apply and complete the income verification process to become eligible for Head Start.

### Procedure

Children, once enrolled in Head Start, may remain in the program until they are eligible for public school, unless there are compelling reasons for the child not to be enrolled for another year (family income has increased and there is another child with greater need).

Children who are withdrawn from the program and who at a later date wish to return must wait for an enrollment vacancy to be re-admitted.

Children who wish to transfer from another school location within the Early Childhood program will be given the first available slot.

Children who wish to transfer from another Head Start program will be considered high priority for enrollment in Jefferson County's Early Childhood Programs.

### **Attendance**

Children are best able to benefit from their Head Start or Early Head Start experience if they attend school on a regular basis. Head Start and Early Head Start staff regularly discusses the importance of regular attendance with the parents of enrolled children and encourage their cooperation in bringing their children to school promptly and on a regular basis. If children are absent without parent contact for two consecutive weeks, that enrollment slot may be opened up for another eligible applicant. Jefferson County Early Childhood Programs make every effort to maintain a monthly average daily attendance rate of 85%.

### **Procedure**

Classroom attendance will be taken daily and absences entered in Infinite Campus for Head Start and Preschool, and Early Head Start. When a child is absent and the reason has not been reported, the teacher or home visitor will contact the family to determine the reason for the absence. If the child has not returned to school by the third day, the Teacher or Home Visitor will contact the family to follow up on how the child is doing. If parents neglect to notify program when their child is absent, the parent will be reminded of the importance of regular attendance and the need to notify the classroom promptly if their child is to be absent or tardy.

If absenteeism continues, staff will work with the parent to develop appropriate intervention strategies to encourage regular attendance. To ensure that families understand the importance of attendance and that Head Start is assisting the family with any barriers related to attendance, it may be determined necessary by the Family and Community Partnership Family Service Worker, Teacher or Family Advocate to problem solve with the family using an Attendance Improvement Plan. In circumstances where chronic absenteeism persists, the child's slot will be considered an enrollment vacancy.

Should an individual student's attendance fall below 85% in any given month for Head Start or Early Head Start, program staff will make a special phone call to inform the family of the importance of school attendance and to determine if there are any barriers that family may need assistance with. The outcome of the conversation will be noted in documentation entered in Infinite Campus contact log and in the Insight system. .

Excusable absences include: illness or serious injury; hospitalization; communicable disease; death in the child's family; medical treatment or therapy; temporary family situations; and hazardous driving conditions.

**Children with disabilities or special needs**

If a child is unable to attend school on a regular basis but the Head Start placement is still considered to be beneficial, the program may choose to over-enroll, thereby allowing the child to attend as able. Head Start will encourage cooperative placements where a child may be served by Head Start for part of the week and by another agency for the remainder of the week.

|          |   |
|----------|---|
| January  | <ul style="list-style-type: none"> <li>● Review ERSEA Policy, Procedures, Forms and Updated Poverty Guidelines</li> <li>● Have Policy Council and Grantee Board approve ERSEA Policies</li> <li>● Begin HS returning student information updates</li> <li>● Begin EHS to HS transition applications</li> <li>● Complete list of school locations</li> <li>● School finder information determined and completed</li> <li>● Compose and mail letters to returning PK students regarding re-applying</li> <li>● Compose and mail letters to all waitlisted three year old children</li> <li>● Recruitment Advertisements [newspaper, center fliers, radio spot]</li> </ul> |
| February | <ul style="list-style-type: none"> <li>● Complete HS returning student information Updates</li> <li>● Complete EHS to HS Transition Applications</li> <li>● Begin Online Applications for Tuition Based, HS and EHS 2016-2017 school year</li> <li>● Outreach [agency and service organization contacts]</li> <li>● Canvass areas with fliers and application/brochures placed in the community</li> <li>● Use of mobile application bus in targeted areas</li> <li>● ERSEA Liaisons Review Applications as submitted</li> </ul>  |
| March    | <ul style="list-style-type: none"> <li>● If funded enrollment applications reached, then begin selection for HS and EHS</li> <li>● Select families with highest need for services</li> <li>● Notification letters to accepted families</li> <li>● Continue to canvass areas with fliers and application/brochures placed in the community</li> <li>● Use of mobile application bus in targeted areas</li> <li>● ERSEA Liaisons continue application review</li> </ul>   |
| April    | <ul style="list-style-type: none"> <li>● Continue selection of families with highest need for services</li> <li>● Notify letters to accepted families</li> <li>● Determine Preschool eligibility and begin selection process for preschool program</li> <li>● Continue recruitment efforts</li> </ul>   |

|                  |   |
|------------------|---|
| May              | <ul style="list-style-type: none"> <li>● ERSEA Liaisons continue to review applications</li> <li>● Select families with highest need for services</li> <li>● Notification letters</li> <li>● Continue recruitment efforts</li> </ul>  |
| June, July       | <ul style="list-style-type: none"> <li>● Notify letters</li> <li>● Initial transportation list sent for HS and Preschool</li> </ul>   |
| August           | <ul style="list-style-type: none"> <li>● Finalize placement at least two weeks before start of school</li> <li>●</li> <li>●</li> <li>● Meetings with families for Health History, (Enrollment Visit)</li> <li>● Teacher Home Visit Begin with transportation information provided</li> <li>● School Begins</li> <li>● Continue recruitment efforts</li> <li>● Set up appointments for Enrollment Visit</li> </ul> |
| September        | <ul style="list-style-type: none"> <li>● Monitor Enrollment Levels</li> <li>● Select families with highest need for services</li> <li>● Notify all new families selected</li> <li>● Continue recruitment efforts</li> <li>● Set up appointments for Enrollment Visits</li> </ul>  |
| October-February | <ul style="list-style-type: none"> <li>● monitor enrollment levels</li> <li>● Select families with highest need for services</li> <li>● Set up appointments for Enrollment Visits</li> </ul>  |

## **APPENDIX B** – FAMILY RESOURCE and YOUTH SERVICE CENTER

**Full time Salaries, Extended Days and Respective Fringes - \$5,839,156**

### **Focus Area: Learning Growth and Development**

#### **Goal: Deeper Learning**

**Strategy 1.1.3 Provide equitable access:** Develop and improve systems and practices to recognize student strengths and to provide equitable access to engaging learning opportunities, supports and resources.

**Strategy 1.1.6 Strengthen Early Childhood education:** To significantly increase kindergarten readiness, create a comprehensive early childhood education plan that addresses the improvement and expansion of JCPS programs; recruitment, retention, and professional development of educators; expansion of summer kindergarten readiness camps; community partnerships; and communications, support, and outreach to parents and caregivers.

**Strategy 1.1.7 Eliminate achievement, learning and opportunity gaps:** Establish the elimination of gaps in educational outcomes for students as a fundamental objective of the district. This objective is to be pursued through the development and implementation of research or evidence-based strategies and best practices at the district, school and classroom levels, including differentiated resources and targeted strategies to increase student success, such as the Makes of Color Initiative and the Closing Minority Gaps Through AP Enrollment and Support Programs.

### **Focus Area: Increasing Capacity and Improving Culture**

#### **Goal: Professional Capacity in Teachers and Leaders**

**Strategy: 2.1.3 Improve Culture and climate:** Use research or evidence based strategies and best practices to improve district, school and classroom culture and climate to ensure all students and staff work and learn in a safe, respectful, and equitable environment.

### **Focus Area: Improving Infrastructure and Integrating Systems**

#### **Goal: Communications, Engagement and Access to Information**

**Strategy 3.2.1 Engage with Families:** Invite parents and caregivers to participate in the life of their child's school and the educational growth of their child through a process of meaningful and mutual communication and engagement focused on improving the learning environment and experiences at school and at home.

**Rationale:**

Family Resource and Youth Service Center (FRYSC) Coordinators assist in providing support and services to our most at-risk students and their families. These supports are critical to their success. FRYSCs have established a record of success based on improved student performance in classwork, homework, and peer relations as reported by teachers and parents.

In JCPS there are 96 FRYSCs representing services at 131 schools:

- 58 Family Resource Center Coordinators
- 30 Youth Service Center Coordinators
- 8 FRYSC Coordinators in multi-levelled schools

**FRYSCs are unique and different from any other role group in that they provide interventions for our students and families. The interventions provided by FRYSCs are required steps in the referral process for social services.** Interventions are provided to break down barriers to academic success in the following areas:

**Improve Attendance** - Basic Needs, Student Recognition, Transportation

**Decrease Behavior / Suspension Issues** - After School Programming, Life Skills, Peer Relations, Prevention Activities

**Increase Academic Support** - Employment, Mentoring, Parent / Child Activity Transition Programming

**Improve Physical / Mental Health** - Adult / Child Protection, Crisis Intervention, Drug & Alcohol

**Improve Parent Relations, Support and Assistance** - Adult Education

Legal / Criminal Issues, Parenting Skills, Birth to 3, Parent Contact, PTA Support, Childcare, Parent Involvement, Free Lunch Assistance, Parent / Teacher Conference Facilitation

During the **2014-15** school year more than **100,000** students were enrolled in JCPS. FRYSC Coordinators provided **938,187** interventions and assistance to students and families.

**Types of interventions**

Academic Support – 307,106

Attendance Support – 49,791

Basic needs Support – 49,791



Health Support – 200,875

**The role of the FRYSCs coordinator is unique in that it is reflective of the needs of the students and families that it serves.**

**Operational (Across 96 Centers) - \$829,880.**

**Focus Area: Learning Growth and Development**

**Goal: Deeper Learning**

**Strategy 1.1.3 Provide equitable access:** Develop and improve systems and practices to recognize student strengths and to provide equitable access to engaging learning opportunities, supports and resources.

**Strategy 1.1.6 Strengthen Early Childhood education:** To significantly increase kindergarten readiness, create a comprehensive early childhood education plan that addresses the improvement and expansion of JCPS programs; recruitment, retention, and professional development of educators; expansion of summer kindergarten readiness camps; community partnerships; and communications, support, and outreach to parents and caregivers.

**Strategy 1.1.7 Eliminate achievement, learning and opportunity gaps:** Establish the elimination of gaps in educational outcomes for students as a fundamental objective of the district. This objective is to be pursued through the development and implementation of research or evidence-based strategies and best practices at the district, school and classroom levels, including differentiated resources and targeted strategies to increase student success, such as the Makes of Color Initiative and the Closing Minority Gaps Through AP Enrollment and Support Programs.

**Focus Area: Increasing Capacity and Improving Culture**

**Goal: Professional Capacity in Teachers and Leaders**

**Strategy 2.1.3 Improve Culture and climate:** Use research or evidence based strategies and best practices to improve district, school and classroom culture and climate to ensure all students and staff work and learn in a safe, respectful, and equitable environment.

**Focus Area: Improving Infrastructure and Integrating Systems**

**Goal: Communications, Engagement and Access to Information**

**Strategy 3.2.1 Engage with Families:** Invite parents and caregivers to participate in the life of their child's school and the educational growth of their child through a process of meaningful and mutual communication and engagement focused on improving the learning environment and experiences at school and at home.

**Rationale:**

The Kentucky Family Resource and Youth Services Centers (FRYSC) were established as a component of the historic Kentucky Education Reform Act (KERA) of 1990. The mission of these school-based centers is to help academically at-risk students succeed in school by helping to minimize or eliminate non-cognitive barriers to learning.

FRYSCs are strengthened by community partnerships in their ability to provide vital programs, services and referrals to students and their families. These partnerships are critical in efforts on behalf of all students.

***Mission: To enhance students' abilities to succeed in school by developing and sustaining partnerships that promote:***

- **early learning and successful transition to school;**
- **academic achievement and well-being; and**
- **graduation and transition into adult life.**

Each center offers a unique blend of programs and services to serve the special needs of their student and family client populations. The goal of the FRYSCs is to meet the needs of all children and their families served by the centers as a means to enhance student academic success.

**The FRYSC plays a critical role in the coordination of services for families.**

- Write and design a center grant
- Conduct home visits for early childhood and training for families
- Provide interventions in:
  - academic support** – tutoring services, Metro Mentors, summer and afterschool enrichment programs
  - attendance support** – the FRYSC provides the 3 required interventions before referring the student and family to a social worker, student recognition, transportation
  - basic need support** – resources for food, school supplies, uniforms, clothes, child care, transportation, housing assistance, and referrals to the Neighborhood Place are provided by FRYSCs
  - health support** – mental health services are contracted through the FRYSC coordinator, immunization, vision, hearing and dental clinics are coordinated by the FRYSC
  - prevention activities** – parenting classes, PTA support, substance abuse, extracurricular activities
- Provides support for all students and families
- Classified Administrators – open and close the building

**Family Resource Centers** serve children under school age and in elementary school and coordinate:

- preschool child care
- after-school child day care;
- families in training;
- family literacy services; and,
- health services and referrals.

**Youth Services Centers** serve students in middle and high school and coordinate:

- referrals to health and social services;
- career exploration and development;
- summer and part-time job development (high school only);
- substance abuse education and counseling; and family crisis and mental health counseling.

APPENDIX C - Directions for Financial Planning and Management Intranet website:

1. Go to JCPS Homepage: <https://www.jefferson.kyschools.us/>
2. Click on Employees
3. Click on Departments and Directory
4. Click on JCPS divisions, departments and programs
5. Click on Business Services Division
6. Click on Financial Services
7. Click on Financial Planning & Management
8. Click on Financial Planning & Management Link (on the right side)

See the following pages for screen shots to demonstrate the steps to the web-site!

1. <http://www.jcpschools.org>

DRUPAL Internal website 13-16 STAFF SHEETS - All... Budget Kallups District Reporting Login People and Groups

JEFFERSON COUNTY PUBLIC SCHOOLS - Louisville, Kentucky

PARENTS | STUDENTS | ADULT STUDENTS | BUSINESS | COMMUNITY MEMBERS | EMPLOYEES | MEDIA

**JCPS** ABOUT SCHOOLS LEARNING STUDENT SUPPORT ACTIVITIES

Click Here!

Derby gear features student's design

JCPS launches new website

Click for amazing student art

CALENDAR OF EVENTS

MAR 15 Father's Day

MAR 17

MAR 18 Jefferson County Board of Education

DRUPAL Internal website 13-16 STAFF SHEETS - All... Budget Kallups District Reporting Login People and Groups

JEFFERSON COUNTY PUBLIC SCHOOLS - Louisville, Kentucky

PARENTS | STUDENTS | ADULT STUDENTS | BUSINESS | COMMUNITY MEMBERS | EMPLOYEES | MEDIA

**JCPS** ABOUT SCHOOLS LEARNING STUDENT SUPPORT ACTIVITIES

Implement Google Apps for Education among other options. Parents do much expertise amongst the local educators in the district. JCPS/OCS aims to be a catalyst in sharing and enhancing this reservoir of knowledge and professionalism. Sign up here. E-mail: [apps@jcsd.net](mailto:apps@jcsd.net) or [apps@ocsd.net](mailto:apps@ocsd.net). If you have any questions or would like additional information.

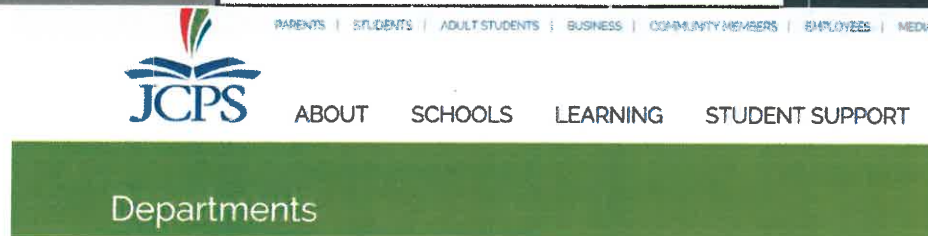
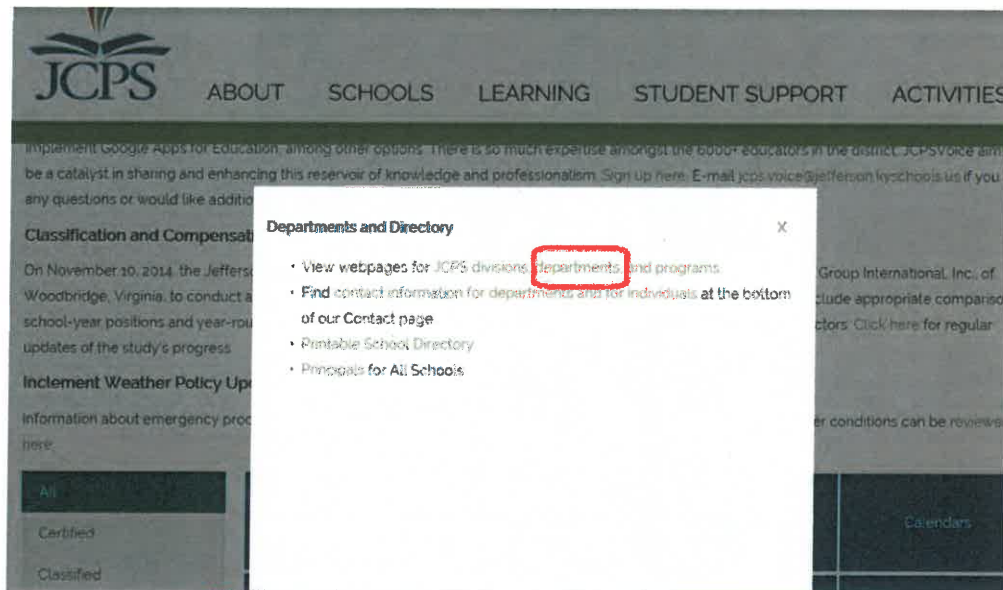
**Classification and Compensation Study**

On November 10, 2014, the Jefferson County Board of Education (JCBE) approved a contract with Management Advisory Group International, Inc. of Woodbridge, Virginia, to conduct a Compensation and Classification Study of all positions in our district. The study will include appropriate comparison of school-year positions and year-round positions, peer school districts, and similar positions in the private and nonprofit sectors. Click here for regular updates of the study's progress.

**Inclement Weather Policy Update**

Information about emergency procedures for the closing of schools or alterations in the school day due to severe weather conditions can be accessed here.

|            |        |                                     |                                    |            |
|------------|--------|-------------------------------------|------------------------------------|------------|
| All        | Logins | Departments and Director            | Forms                              | Calendars  |
| Certified  | Pay    | Classified Professional Development | Certified Professional Development | Benefits   |
| Classified |        | Employment                          | Employment                         | Employment |
| Substitute |        |                                     |                                    |            |
| Teacher    |        |                                     |                                    |            |



Home

#### DEPARTMENT

Academic Services Division  
Administration  
**Business Services Division**  
Communications and Community Relations  
Data Management, Planning and Program Evaluation Division  
Diversity, Equity and Poverty Programs Division  
Operations Services Division



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### DEPARTMENT

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[Administration](#)  
[Business Services Division](#)  
[Administrative Recruitment and Development](#)  
[Financial Services](#)  
[Human Resources](#)  
[Internal Audit & Investigations](#)  
[Labor Management & Employee Relations](#)

### Business Services Division

Tom Hulsken  
**Chief Business Officer**  
 Sandy Spalding  
**Administrative Secretary**  
 502-485-3622  
 VankHoose 3rd Floor  
**Mission Statement:**

- Maintain a higher quality and diverse staff (both certified and classified) with the knowledge and skills to ensure the highest standards of student achievement.

Still have questions?  
 Contact:

sandy.spalding@jefferson.kyschools.edu

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[Academic Services Division](#)  
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[Accounting Services](#)  
[Financial Planning & Management](#)  
[Grants & Awards](#)  
[Payroll and Cash Management](#)  
[Purchasing](#)  
[Real Estate & Insurance](#)  
[Human Resources](#)  
[Internal Audit & Investigations](#)  
[Labor Management & Employee Relations](#)  
[Communications and](#)

Welcome to JCPS Financial Services. Under the direction of Chief Financial Officer and Treasurer Cordelia Herdin, our operations include Accounting, Accounts Payable, Financial Planning and Management, Grants and Awards Accounting, Payroll and Cash Management, Purchasing, and Real Estate and Insurance.

We maintain financial integrity through the development and implementation of controls as well as sound financial policies and practices. We provide total accountability to the board of education, superintendent, business community, and citizens of Jefferson County. We serve all employees, students, and parents efficiently and courteously through the framework of the district's strategic plan. *Visit JCS.*

*Excellence With Equity* with a focus squarely on student needs and achievement.

Accounting Services

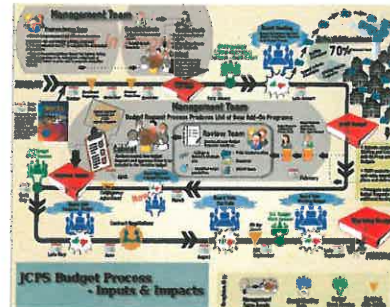
Financial Planning & Management



## Financial Planning and Management

### DEPARTMENT

Academic Services Division  
Administration  
Business Services Division  
Administrator Recruitment and Development  
Financial Services  
Accounting Services  
Financial Planning & Management  
Grants & Awards  
Payroll and Cash Management  
Procurement  
Real Estate & Insurance



The Financial Planning and Management Department has the

Still have questions?  
Contact:

John Collopy @ Jefferson.kyschools.us

### LINKS

Financial Planning and Management Links

THIS LINK WILL TAKE IT TO OUR CURRENT FINANCIAL INTRANET SITE

## Financial Planning and Management

Director of Financial Planning and Management: [John Collopy](#)

Budget Coordinator: [Tara Rowland](#)

Budget Analyst: [Therese Brennan](#)

Budget Analyst: [Linda Miller](#)

Data Management Research Technician: [Robbin Snoddy](#)

Data Management Research Technician: [Kim Deel](#)

Clerk III: [Darlene Marks](#)

Clerk III: [Kali Annadurai](#)

Clerk III: [Becky Holkamp](#)

[Instructional Equipment Codes to Use](#)

### CLICK TO GO TO:

[Account Code Information](#)

[Budget Request Link](#)

[Central Office Budget Information](#)

[Grant Budget Worksheets](#)

[Department Head Allocations](#)

[Carryover Reports](#)

[Fringe Worksheets](#)

[JCPS Unit List](#)

[MUNIS Budget Training Manuals](#)

[MUNIS Next Year Budget Entry Manual](#)

[Org Chart Change Form](#)

[School Budget Forms](#)

[Site Based Allocations](#)

[Special Schools Next Year Budget Info](#)

To email a team member of the Financial Planning and Management Office, click on their name above.

In members of the district are pleased to meet the needs of all children, as these needs are identified by the administration and instruction divisions of

05/10/2016 14:15  
trowlan1

JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017

P 1  
glkybdpr

| GENERAL FUND (1)                     |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                             |  |                    |                     |                     |
| 0999 BEGINNING BALANCE               |  |                    |                     |                     |
|                                      | TOTAL 0999 BEGINNING BALANCE               | 120,080,559.74     | 115,500,000.00      | 111,000,000.00      |
| RECEIPTS                             |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES           |  |                    |                     |                     |
| AD VALOREM TAXES                     |  |                    |                     |                     |
| 1111                                 | GENERAL PROPERTY TAX                       | 365,574,681.17     | 384,395,024.00      | 389,395,000.00      |
| 1115                                 | DELINQUENT PROPERTY TAX                    | 5,499,426.18       | 5,500,000.00        | 5,500,000.00        |
| 1116                                 | DISTILLED SPIRITS TAX                      | .00                | .00                 | .00                 |
| 1117                                 | MOTOR VEHICLE TAX                          | 27,259,351.40      | 28,282,326.00       | 28,282,000.00       |
| 1118                                 | UNMINED MINERALS TAX                       | .00                | .00                 | .00                 |
| 1119                                 | FRANCHISE TAX                              | 9,136,124.08       | 9,806,898.00        | 9,807,000.00        |
|                                      | TOTAL AD VALOREM TAXES                     | 407,469,582.83     | 427,984,248.00      | 432,984,000.00      |
| SALES & USE TAXES                    |  |                    |                     |                     |
| 1121                                 | UTILITIES TAX                              | .00                | .00                 | .00                 |
|                                      | TOTAL SALES & USE TAXES                    | .00                | .00                 | .00                 |
| INCOME TAXES                         |  |                    |                     |                     |
| 1131                                 | OCCUPATIONAL TAX                           | 139,825,242.00     | 148,215,000.00      | 161,582,000.00      |
|                                      | TOTAL INCOME TAXES                         | 139,825,242.00     | 148,215,000.00      | 161,582,000.00      |
| PENALTIES & INTEREST ON TAXES        |  |                    |                     |                     |
| 1140                                 | PENALTIES & INTEREST ON TAXES              | .00                | .00                 | .00                 |
|                                      | TOTAL PENALTIES & INTEREST ON TAXES        | .00                | .00                 | .00                 |
| OTHER TAXES                          |  |                    |                     |                     |
| 1191                                 | OMITTED PROPERTY TAX                       | 6,024,344.43       | 6,768,000.00        | 6,768,000.00        |
| 1192                                 | EXCISE TAX                                 | .00                | .00                 | .00                 |
|                                      | TOTAL OTHER TAXES                          | 6,024,344.43       | 6,768,000.00        | 6,768,000.00        |
| REVENUE OTHER LOCAL GOVERNMENT UNITS |  |                    |                     |                     |
| 1280                                 | REVENUE IN LIEU OF TAXES                   | 1,563,306.84       | 1,563,307.00        | 1,563,000.00        |
|                                      | TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS | 1,563,306.84       | 1,563,307.00        | 1,563,000.00        |
| TUITION                              |  |                    |                     |                     |

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| GENERAL FUND (1)             |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|------------------------------|--------------------------------|--------------------|---------------------|---------------------|
| 1310                         | TUITION FROM INDIVIDUALS       | 8,220.00           | 8,220.00            | 8,000.00            |
| 1312                         | TUITION (SUMMER)               | .00                | .00                 | .00                 |
| 1320                         | TUIT FRM OTH GOVT SRCS IN KY   | 175,368.71         | 175,369.00          | 175,000.00          |
| 1330                         | TUIT FRM OTH GVT SRC OUT KY    | .00                | .00                 | .00                 |
| 1340                         | OTHER TUITION                  | 402,920.00         | 402,920.00          | 403,000.00          |
|                              | TOTAL TUITION                  | 586,508.71         | 586,509.00          | 586,000.00          |
| TRANSPORTATION               |                                |                    |                     |                     |
| 1410                         | TRANSP FEES FROM INDIVIDUALS   | .00                | .00                 | .00                 |
| 1420                         | TRN FEE FRM OTH GVT SRC IN KY  | .00                | .00                 | .00                 |
| 1430                         | TRN FEE FRM OTH GVT SRC NOT KY | .00                | .00                 | .00                 |
| 1441                         | TRANSP FEES - NON PUBLIC SCH   | .00                | .00                 | .00                 |
| 1442                         | TRANSP FEES - FISCAL CT        | .00                | .00                 | .00                 |
| 1449                         | OTHER TRANSPORTATION           | .00                | .00                 | .00                 |
|                              | TOTAL TRANSPORTATION           | .00                | .00                 | .00                 |
| EARNINGS ON INVESTMENTS      |                                |                    |                     |                     |
| 1510                         | INTEREST ON INVESTMENTS        | 1,151,761.35       | 1,059,000.00        | 1,900,000.00        |
| 1520                         | DIVIDENDS ON INVESTMENTS       | .00                | .00                 | .00                 |
| 1530                         | NET INC IN FAIR VAL OF INVESTS | .00                | .00                 | .00                 |
| 1540                         | INVESTMENT INC FROM REAL PRPTY | .00                | .00                 | .00                 |
|                              | TOTAL EARNINGS ON INVESTMENTS  | 1,151,761.35       | 1,059,000.00        | 1,900,000.00        |
| FOOD SERVICE                 |                                |                    |                     |                     |
| 1690                         | FOOD SVC REBATES TO GF         | .00                | .00                 | .00                 |
|                              | TOTAL FOOD SERVICE             | .00                | .00                 | .00                 |
| STUDENT ACTIVITIES           |                                |                    |                     |                     |
| 1710                         | ADMISSIONS                     | .00                | .00                 | .00                 |
| 1720                         | STUDENT SALES & USE TAXES      | .00                | .00                 | .00                 |
| 1730                         | STUDENT DUES                   | .00                | .00                 | .00                 |
| 1740                         | STUDENT FEES                   | .00                | .00                 | .00                 |
| 1750                         | DONATIONS (ACTIVITY FND)       | .00                | .00                 | .00                 |
| 1760                         | BOARD CONTRIBUTIONS (ACTIVITY) | .00                | .00                 | .00                 |
| 1790                         | OTHER STUDENT ACTIVITY INCOME  | .00                | .00                 | .00                 |
|                              | TOTAL STUDENT ACTIVITIES       | .00                | .00                 | .00                 |
| COMMUNITY SERVICE ACTIVITIES |                                |                    |                     |                     |
| 1810                         | DAY CARE FEES                  | .00                | .00                 | .00                 |
| 1811                         | COMMUNITY EDUCATION FEES       | .00                | .00                 | .00                 |
| 1812                         | ADULT EDUCATION FEES           | .00                | .00                 | .00                 |
| 1819                         | OTHER FEES                     | .00                | .00                 | .00                 |

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| GENERAL FUND (1)                       |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------------------|--------------------|---------------------|---------------------|
| TOTAL COMMUNITY SERVICE ACTIVITIES     |                                | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES       |                                |                    |                     |                     |
| 1911                                   | BUILDING RENTAL                | 2,921,408.77       | 23,400.00           | 23,000.00           |
| 1912                                   | BUS RENTAL                     | .00                | .00                 | .00                 |
| 1919                                   | OTHER RENTAL INCOME            | 985,886.70         | 985,900.00          | 986,000.00          |
| 1920                                   | CONTRIBUTIONS/DONATIONS        | 90,017.21          | 90,000.00           | 90,000.00           |
| 1925                                   | PRIVATE REIMB FOR PROF DEV     | .00                | .00                 | .00                 |
| 1929                                   | IN-KIND REVENUES               | .00                | .00                 | .00                 |
| 1930                                   | GAIN/LOSS ON SALE OF ASSETS    | .00                | .00                 | .00                 |
| 1931                                   | GAIN ON SALE OF LAND/BUILDINGS | .00                | .00                 | .00                 |
| 1932                                   | GAIN/LOSS ON SALE OF EQUIP     | .00                | .00                 | .00                 |
| 1941                                   | TEXTBOOK SALES                 | .00                | .00                 | .00                 |
| 1942                                   | TEXTBOOK RENTALS               | .00                | .00                 | .00                 |
| 1951                                   | MISC REV FRM OTH SCH DST IN KY | .00                | .00                 | .00                 |
| 1952                                   | MIS REV FRM OTH SCH DST OUT KY | .00                | .00                 | .00                 |
| 1960                                   | SERV PROV TO OTH LOCAL GOVTS   | .00                | .00                 | .00                 |
| 1970                                   | SERVICES PROV TO OTHER FUNDS   | .00                | .00                 | .00                 |
| 1980                                   | REFUND OF PRIOR YR EXPENDITURE | .00                | .00                 | .00                 |
| 1990                                   | MISCELLANEOUS REVENUE          | .00                | .00                 | .00                 |
| 1991                                   | TRANSCRIPT FEES                | .00                | .00                 | .00                 |
| 1993                                   | OTHER REBATES                  | .00                | .00                 | .00                 |
| 1994                                   | RETURN FOR INSUFFICIENT FUNDS  | .00                | .00                 | .00                 |
| 1995                                   | SUPPLEMENTARY MATERIALS        | .00                | .00                 | .00                 |
| 1997                                   | OTHER REIMBURSEMENTS           | .00                | .00                 | .00                 |
| 1998                                   | CRIME CHECK/FINGERPRINTING     | .00                | .00                 | .00                 |
| 1999                                   | OTHER MISCELLANEOUS REVENUE    | 37,047.74          | 37,000.00           | 37,000.00           |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES |                                | 4,034,360.42       | 1,136,300.00        | 1,136,000.00        |
| TOTAL REVENUE FROM LOCAL SOURCES       |                                | 560,655,106.58     | 587,312,364.00      | 606,519,000.00      |
| REVENUE FROM STATE SOURCES             |                                |                    |                     |                     |
| STATE PROGRAM                          |                                |                    |                     |                     |
| 3111                                   | SEEK PROGRAM                   | 267,901,401.00     | 267,066,168.00      | 262,655,000.00      |
| TOTAL STATE PROGRAM                    |                                | 267,901,401.00     | 267,066,168.00      | 262,655,000.00      |
| OTHER STATE FUNDING                    |                                |                    |                     |                     |
| 3121                                   | VOCATIONAL TRAVEL              | .00                | .00                 | .00                 |
| 3122                                   | VOCATIONAL TRANSPORTATION      | .00                | .00                 | .00                 |
| 3123                                   | STATE VOCATIONAL SCHOOL        | .00                | .00                 | .00                 |
| 3124                                   | DIST VOCATIONAL SCHOOL         | .00                | .00                 | .00                 |
| 3125                                   | BUS DRVR TRAINING              | .00                | .00                 | .00                 |
| 3126                                   | SUBSTITUTE SALARIES            | .00                | .00                 | .00                 |
| 3127                                   | FLEXIBLE SPENDING REFUND       | .00                | .00                 | .00                 |
| 3128                                   | AUDIT REIMBURSEMENT            | .00                | .00                 | .00                 |
| 3129                                   | KSB/KSD TRANSPORTATION         | 20,588.00          | 20,600.00           | 21,000.00           |

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| GENERAL FUND (1)                     |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------------|--------------------------------|--------------------|---------------------|---------------------|
| TOTAL OTHER STATE FUNDING            |                                | 20,588.00          | 20,600.00           | 21,000.00           |
| EXPENDITURE REIMBURSEMENTS           |                                |                    |                     |                     |
| 3130                                 | NATIONAL BOARD CERT REIMBURSE  | 397,393.00         | 397,400.00          | 405,000.00          |
| 3131                                 | STATE MISCELLANEOUS REIMBURSE  | .00                | .00                 | .00                 |
| TOTAL EXPENDITURE REIMBURSEMENTS     |                                | 397,393.00         | 397,400.00          | 405,000.00          |
| RESTRICTED                           |                                |                    |                     |                     |
| 3200                                 | RESTRICTED STATE REV (GRANTS)  | .00                | .00                 | .00                 |
| TOTAL RESTRICTED                     |                                | .00                | .00                 | .00                 |
| REVENUE IN LIEU OF TAXES/STATE       |                                |                    |                     |                     |
| 3800                                 | REV IN LIEU OF TAXES/STATE SRC | 1,602,314.12       | 1,602,300.00        | 1,602,000.00        |
| TOTAL REVENUE IN LIEU OF TAXES/STATE |                                | 1,602,314.12       | 1,602,300.00        | 1,602,000.00        |
| REVENUE FOR ON BEHALF PAYMENTS       |                                |                    |                     |                     |
| 3900                                 | ON-BEHALF PAYMENTS / STATE     | 185,420,795.10     | 171,073,931.46      | 184,912,215.82      |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS |                                | 185,420,795.10     | 171,073,931.46      | 184,912,215.82      |
| TOTAL REVENUE FROM STATE SOURCES     |                                | 455,342,491.22     | 440,160,399.46      | 449,595,215.82      |
| REVENUE FROM FEDERAL SOURCES         |                                |                    |                     |                     |
| UNRESTRICTED DIRECT                  |                                |                    |                     |                     |
| 4100                                 | UNRESTRICTED DIRECT FEDERAL    | 4,959.07           | 5,000.00            | 5,000.00            |
| TOTAL UNRESTRICTED DIRECT            |                                | 4,959.07           | 5,000.00            | 5,000.00            |
| RESTRICTED DIRECT                    |                                |                    |                     |                     |
| 4300                                 | RESTRICTED DIRECT FEDERAL      | .00                | .00                 | .00                 |
| TOTAL RESTRICTED DIRECT              |                                | .00                | .00                 | .00                 |
| RESTRICTED THROUGH THE STATE         |                                |                    |                     |                     |
| 4500                                 | RESTRICTED FEDERAL THRU STATE  | .00                | .00                 | .00                 |
| TOTAL RESTRICTED THROUGH THE STATE   |                                | .00                | .00                 | .00                 |
| THROUGH INTERMEDIATE AGENCIES        |                                |                    |                     |                     |
| 4700                                 | FEDERAL REV THRU INTERMED SRC  | .00                | .00                 | .00                 |

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| GENERAL FUND (1)                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---------------------------------------|--------------------|---------------------|---------------------|
| TOTAL THROUGH INTERMEDIATE AGENCIES   | .00                | .00                 | .00                 |
| FEDERAL REIMBURSEMENT                 |                    |                     |                     |
| 4810 MEDICAID REIMBURSEMENT           | .00                | .00                 | .00                 |
| TOTAL FEDERAL REIMBURSEMENT           | .00                | .00                 | .00                 |
| UNDEFINED REV TYPE                    |                    |                     |                     |
| 4950 CHILD NUTR PRG DONATED COMMOD    | .00                | .00                 | .00                 |
| TOTAL UNDEFINED REV TYPE              | .00                | .00                 | .00                 |
| TOTAL REVENUE FROM FEDERAL SOURCES    | 4,959.07           | 5,000.00            | 5,000.00            |
| OTHER RECEIPTS                        |                    |                     |                     |
| BOND PROCEEDS                         |                    |                     |                     |
| 5110 BOND PRINCIPAL                   | .00                | .00                 | .00                 |
| 5120 BOND PREMIUM                     | .00                | .00                 | .00                 |
| 5130 ACCRUED INTEREST                 | .00                | .00                 | .00                 |
| TOTAL BOND PROCEEDS                   | .00                | .00                 | .00                 |
| INTERFUND TRANSFERS                   |                    |                     |                     |
| 5210 FUND TRANSFER                    | .00                | .00                 | .00                 |
| 5220 INDIRECT COSTS TRANSFER          | 3,009,041.43       | 6,097,895.13        | 5,605,636.81        |
| TOTAL INTERFUND TRANSFERS             | 3,009,041.43       | 6,097,895.13        | 5,605,636.81        |
| SALE OR COMP FOR LOSS OF ASSETS       |                    |                     |                     |
| 5311 SALE OF LAND & IMPROVEMENTS      | .00                | .00                 | .00                 |
| 5312 LOSS COMP - LAND & IMPROVEMNTS   | .00                | .00                 | .00                 |
| 5331 SALE OF BUILDINGS                | .00                | .00                 | .00                 |
| 5332 LOSS COMP - BUILDINGS            | .00                | .00                 | .00                 |
| 5341 SALE OF MACH/EQUIP/FURN/FIXTUR   | .00                | .00                 | .00                 |
| 5342 LOSS COMP - EQUIPMENT ETC        | .00                | .00                 | .00                 |
| TOTAL SALE OR COMP FOR LOSS OF ASSETS | .00                | .00                 | .00                 |
| TOTAL OTHER RECEIPTS                  | 3,009,041.43       | 6,097,895.13        | 5,605,636.81        |
| TOTAL RECEIPTS                        | 1,019,011,598.30   | 1,033,575,658.59    | 1,061,724,852.63    |
| TOTAL REVENUES                        | 1,139,092,158.04   | 1,149,075,658.59    | 1,172,724,852.63    |



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| GENERAL FUND (1)                         | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                             |                    |                     |                     |
| 1000 INSTRUCTION                         |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 399,006,481.87     | 414,016,444.28      | 414,499,997.76      |
| 0200 EMPLOYEE BENEFITS                   | 22,693,339.98      | 25,980,040.17       | 32,209,207.29       |
| 0280 ON-BEHALF                           | 120,541,645.63     | 110,561,104.86      | 120,746,730.00      |
| 0300 PURCHASED PROF AND TECH SERV        | 363,355.43         | 467,690.50          | 227,610.00          |
| 0400 PURCHASED PROPERTY SERVICES         | 274,862.55         | 358,777.99          | 278,780.00          |
| 0500 OTHER PURCHASED SERVICES            | 656,923.35         | 800,525.33          | 746,507.00          |
| 0600 SUPPLIES                            | 9,126,977.54       | 13,049,410.63       | 7,720,579.68        |
| 0700 PROPERTY                            | 2,615,265.82       | 2,680,889.86        | 1,410,159.20        |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 473,265.30         | 2,390,152.61        | 4,087,165.25        |
| 0840 CONTINGENCY                         | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                        | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                   | 555,752,117.47     | 570,305,036.23      | 581,926,736.18      |
| 2100 STUDENT SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 35,541,626.59      | 36,697,035.36       | 36,804,671.32       |
| 0200 EMPLOYEE BENEFITS                   | 1,815,097.38       | 2,247,037.43        | 2,267,716.74        |
| 0280 ON-BEHALF                           | 10,909,506.28      | 9,997,976.61        | 10,823,227.10       |
| 0300 PURCHASED PROF AND TECH SERV        | 1,335,783.36       | 1,659,016.57        | 1,288,236.00        |
| 0400 PURCHASED PROPERTY SERVICES         | 68,507.56          | 68,855.36           | 69,005.00           |
| 0500 OTHER PURCHASED SERVICES            | 212,282.37         | 247,631.04          | 173,831.00          |
| 0600 SUPPLIES                            | 145,327.76         | 361,650.52          | 212,768.32          |
| 0700 PROPERTY                            | 105,510.76         | 57,029.26           | 38,004.00           |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 36,498.60          | 33,757.75           | 26,850.00           |
| UNDEFINED EXP OBJ                        | .00                | .00                 | .00                 |
| TOTAL 2100 STUDENT SUPPORT SERVICES      | 50,170,140.66      | 51,369,989.90       | 51,704,309.48       |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 61,866,645.19      | 67,153,058.22       | 66,905,466.46       |
| 0200 EMPLOYEE BENEFITS                   | 4,147,009.09       | 4,865,016.49        | 4,958,310.83        |
| 0280 ON-BEHALF                           | 18,922,818.93      | 17,399,620.32       | 18,874,307.41       |
| 0300 PURCHASED PROF AND TECH SERV        | 1,511,631.60       | 1,388,665.26        | 636,448.54          |
| 0400 PURCHASED PROPERTY SERVICES         | 34,391.20          | 64,130.48           | 19,450.00           |
| 0500 OTHER PURCHASED SERVICES            | 309,033.57         | 498,415.67          | 357,401.97          |
| 0600 SUPPLIES                            | 2,444,198.33       | 2,867,144.94        | 1,537,335.98        |
| 0700 PROPERTY                            | 1,849,846.88       | 2,914,355.06        | 2,074,296.38        |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 148,682.52         | 294,053.33          | 2,289,569.95        |
| 0840 CONTINGENCY                         | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                        | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 91,234,257.31      | 97,444,459.77       | 97,652,587.52       |
| 2300 DISTRICT ADMIN SUPPORT              |                    |                     |                     |



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| GENERAL FUND (1)                     | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------------|--------------------|---------------------|---------------------|
| 0100 SALARIES PERSONNEL SERVICES     | 2,421,442.90       | 2,473,763.84        | 2,544,429.46        |
| 0200 EMPLOYEE BENEFITS               | 227,796.10         | 368,017.73          | 253,907.00          |
| 0280 ON-BEHALF                       | 640,795.48         | 595,302.24          | 640,795.48          |
| 0300 PURCHASED PROF AND TECH SERV    | 469,819.74         | 1,157,328.86        | 901,087.00          |
| 0400 PURCHASED PROPERTY SERVICES     | 203.47             | 210.00              | .00                 |
| 0500 OTHER PURCHASED SERVICES        | 62,189.21          | 49,016.92           | 83,229.00           |
| 0600 SUPPLIES                        | 63,348.06          | 100,703.21          | 88,673.00           |
| 0700 PROPERTY                        | 6,979.41           | 23,112.13           | 13,700.00           |
| 0800 DEBT SERVICE AND MISCELLANEOUS  | 95,207.87          | 87,601.03           | 79,100.00           |
| 0840 CONTINGENCY                     | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                     | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                    | .00                | .00                 | .00                 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT    | 3,987,782.24       | 4,855,055.96        | 4,604,920.94        |
| 2400 SCHOOL ADMIN SUPPORT            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES     | 58,904,802.80      | 60,335,847.62       | 58,564,522.77       |
| 0200 EMPLOYEE BENEFITS               | 6,806,317.88       | 7,332,718.04        | 7,005,222.69        |
| 0280 ON-BEHALF                       | 15,023,493.83      | 14,009,126.32       | 14,912,126.60       |
| 0300 PURCHASED PROF AND TECH SERV    | 258,065.80         | 454,718.22          | 97,365.31           |
| 0400 PURCHASED PROPERTY SERVICES     | 383,069.53         | 414,227.49          | 108,936.00          |
| 0500 OTHER PURCHASED SERVICES        | 730,940.28         | 897,626.13          | 632,384.19          |
| 0600 SUPPLIES                        | 2,823,746.04       | 5,129,742.15        | 4,586,794.74        |
| 0700 PROPERTY                        | 1,572,294.93       | 2,151,994.55        | 575,417.26          |
| 0800 DEBT SERVICE AND MISCELLANEOUS  | 79,425.54          | 99,010.99           | 48,511.00           |
| UNDEFINED EXP OBJ                    | .00                | .00                 | .00                 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT      | 86,582,156.63      | 90,825,011.51       | 86,531,280.56       |
| 2500 BUSINESS SUPPORT SERVICES       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES     | 17,621,883.03      | 18,266,730.55       | 16,852,998.00       |
| 0200 EMPLOYEE BENEFITS               | 3,910,623.69       | 6,441,565.75        | 3,786,397.00        |
| 0280 ON-BEHALF                       | 4,255,217.52       | 3,990,300.21        | 4,255,217.52        |
| 0300 PURCHASED PROF AND TECH SERV    | 1,120,434.46       | 1,921,021.55        | 1,372,735.00        |
| 0400 PURCHASED PROPERTY SERVICES     | 341,277.60         | 534,149.39          | 368,136.00          |
| 0500 OTHER PURCHASED SERVICES        | 4,756,254.36       | 6,956,202.34        | 5,002,536.00        |
| 0600 SUPPLIES                        | 1,134,931.49       | 1,754,695.70        | 1,956,967.99        |
| 0700 PROPERTY                        | 5,288,252.53       | 6,315,229.82        | 2,836,587.01        |
| 0800 DEBT SERVICE AND MISCELLANEOUS  | 342,499.37         | 514,951.45          | 1,570,041.00        |
| 0840 CONTINGENCY                     | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                     | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                    | .00                | .00                 | .00                 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES | 38,771,374.05      | 46,694,846.76       | 38,001,615.52       |
| 2600 PLANT OPERATIONS & MAINTENANCE  |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES     | 48,197,067.80      | 50,516,751.41       | 51,119,860.67       |
| 0200 EMPLOYEE BENEFITS               | 12,980,676.64      | 16,946,296.30       | 13,919,597.85       |
| 0280 ON-BEHALF                       | 7,461,148.66       | 7,414,234.04        | 7,502,222.22        |
| 0300 PURCHASED PROF AND TECH SERV    | 906,166.00         | 1,498,578.06        | 1,091,546.00        |

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JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017

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| GENERAL FUND (1)                          | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| 0400 PURCHASED PROPERTY SERVICES          | 10,470,147.26      | 14,219,857.21       | 9,505,999.00        |
| 0500 OTHER PURCHASED SERVICES             | 660,739.59         | 2,473,429.14        | 2,204,850.00        |
| 0600 SUPPLIES                             | 25,137,130.99      | 27,058,147.47       | 25,984,876.76       |
| 0700 PROPERTY                             | 1,607,586.01       | 2,214,382.56        | 1,252,457.56        |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 110,806.88         | 137,604.60          | 78,464.00           |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                         | .00                | .00                 | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 107,531,469.83     | 122,479,280.79      | 112,659,874.06      |
| 2700 STUDENT TRANSPORTATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 43,017,665.42      | 43,389,194.00       | 41,299,770.00       |
| 0200 EMPLOYEE BENEFITS                    | 12,537,934.05      | 12,774,136.22       | 11,179,565.00       |
| 0280 ON-BEHALF                            | 6,465,308.57       | 6,454,377.01        | 6,465,308.57        |
| 0300 PURCHASED PROF AND TECH SERV         | -2,863,009.34      | 137,245.16          | 116,062.00          |
| 0400 PURCHASED PROPERTY SERVICES          | 10,814.98          | 34,049.75           | 29,081.00           |
| 0500 OTHER PURCHASED SERVICES             | 3,224,823.17       | 4,146,957.77        | 3,527,272.00        |
| 0600 SUPPLIES                             | 11,162,927.14      | 12,840,806.32       | 11,485,281.00       |
| 0700 PROPERTY                             | 3,324,865.22       | 4,960,896.86        | 4,368,067.00        |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 38,629.44          | 356,065.75          | 37,500.00           |
| UNDEFINED EXP OBJ                         | .00                | .00                 | .00                 |
| TOTAL 2700 STUDENT TRANSPORTATION         | 76,919,958.65      | 85,093,728.84       | 78,507,906.57       |
| 2900 OTHER INSTRUCTIONAL                  |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 26,192.77          | 29,037.83           | 31,240.68           |
| 0200 EMPLOYEE BENEFITS                    | 1,210.98           | 1,519.41            | 1,519.00            |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 2900 OTHER INSTRUCTIONAL            | 27,403.75          | 30,557.24           | 32,759.68           |
| 3100 FOOD SERVICE OPERATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 15,870.92          | 28,400.00           | .00                 |
| 0200 EMPLOYEE BENEFITS                    | 3,020.76           | 9,596.29            | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | 30,000.00           | 30,000.00           |
| TOTAL 3100 FOOD SERVICE OPERATION         | 18,891.68          | 67,996.29           | 30,000.00           |
| 3300 COMMUNITY SERVICES                   |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 1,854,262.12       | 2,028,899.95        | 1,936,237.00        |
| 0200 EMPLOYEE BENEFITS                    | 149,567.97         | 190,431.92          | 176,707.00          |
| 0280 ON-BEHALF                            | 537,765.23         | 497,354.58          | 537,765.23          |
| 0300 PURCHASED PROF AND TECH SERV         | -7,669.09          | 200.00              | 2,000.00            |
| 0400 PURCHASED PROPERTY SERVICES          | 765.15             | 800.00              | .00                 |

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TENTATIVE BUDGET REPORT FOR FY 2017

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| GENERAL FUND (1)                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| 0500 OTHER PURCHASED SERVICES       | 3,108.71           | 17,413.02           | 16,550.00           |
| 0600 SUPPLIES                       | 2,129.74           | 22,961.34           | 15,501.00           |
| 0700 PROPERTY                       | -126.38            | 7,197.61            | 2,200.00            |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 368.84             | 10,844.60           | 4,000.00            |
| UNDEFINED EXP OBJ                   | .00                | .00                 | .00                 |
| TOTAL 3300 COMMUNITY SERVICES       | 2,540,172.29       | 2,776,103.02        | 2,690,960.23        |
| 4100 LAND/SITE ACQUISITIONS         |                    |                     |                     |
| 0700 PROPERTY                       | .00                | .00                 | .00                 |
| TOTAL 4100 LAND/SITE ACQUISITIONS   | .00                | .00                 | .00                 |
| 4300 ARCHITECTURAL/ENGIN            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES    | 648,359.58         | 676,429.35          | 705,085.00          |
| 0200 EMPLOYEE BENEFITS              | 83,967.19          | 1,605,713.00        | 96,159.00           |
| 0280 ON-BEHALF                      | 154,515.69         | 145,100.17          | 154,515.69          |
| 0300 PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES       | .00                | .00                 | .00                 |
| UNDEFINED EXP OBJ                   | .00                | .00                 | .00                 |
| TOTAL 4300 ARCHITECTURAL/ENGIN      | 886,842.46         | 2,427,242.52        | 955,759.69          |
| 5100 DEBT SERVICE                   |                    |                     |                     |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                    | .00                | .00                 | .00                 |
| TOTAL 5100 DEBT SERVICE             | .00                | .00                 | .00                 |
| 5200 FUND TRANSFERS                 |                    |                     |                     |
| 0900 OTHER ITEMS                    | 5,461,710.10       | 2,512,675.00        | 2,160,000.00        |
| TOTAL 5200 FUND TRANSFERS           | 5,461,710.10       | 2,512,675.00        | 2,160,000.00        |
| 5300 CONTINGENCY                    |                    |                     |                     |
| 0840 CONTINGENCY                    | .00                | 72,174,419.23       | 115,266,142.20      |
| TOTAL 5300 CONTINGENCY              | .00                | 72,174,419.23       | 115,266,142.20      |
| TOTAL EXPENDITURES                  | 1,019,884,277.12   | 1,149,056,403.06    | 1,172,724,852.63    |
| TOTAL FOR GENERAL FUND (1)          | 119,207,880.92     | 19,255.53           | .00                 |

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**JEFFERSON COUNTY PUBLIC SCHOOLS**  
**TENTATIVE BUDGET REPORT FOR FY 2017**
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| <b>SPECIAL REVENUE (2)</b>       |  | <b>LAST FY<br/>ACTUALS</b> | <b>CY BUDGET<br/>APPROP</b> | <b>NY BUDGET<br/>APPROP</b> |
|----------------------------------|--|----------------------------|-----------------------------|-----------------------------|
| REVENUES                         |  |                            |                             |                             |
| 0999 BEGINNING BALANCE           |  |                            |                             |                             |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                        | .00                         | .00                         |
| RECEIPTS                         |  |                            |                             |                             |
| REVENUE FROM LOCAL SOURCES       |  |                            |                             |                             |
| TUITION                          |  |                            |                             |                             |
| 1310                             | TUITION FROM INDIVIDUALS               | .00                        | .00                         | .00                         |
|                                  | TOTAL TUITION                          | .00                        | .00                         | .00                         |
| EARNINGS ON INVESTMENTS          |  |                            |                             |                             |
| 1510                             | INTEREST ON INVESTMENTS                | 3,252.26                   | -102,237.17                 | .00                         |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | 3,252.26                   | -102,237.17                 | .00                         |
| STUDENT ACTIVITIES               |  |                            |                             |                             |
| 1740                             | STUDENT FEES                           | 2,949.50                   | 52,320.75                   | .00                         |
|                                  | TOTAL STUDENT ACTIVITIES               | 2,949.50                   | 52,320.75                   | .00                         |
| COMMUNITY SERVICE ACTIVITIES     |  |                            |                             |                             |
| 1812                             | ADULT EDUCATION FEES                   | .00                        | .00                         | .00                         |
|                                  | TOTAL COMMUNITY SERVICE ACTIVITIES     | .00                        | .00                         | .00                         |
| OTHER REVENUE FROM LOCAL SOURCES |  |                            |                             |                             |
| 1920                             | CONTRIBUTIONS/DONATIONS                | 3,428,262.43               | 6,000,723.69                | 71,395.26                   |
| 1929                             | IN-KIND REVENUES                       | 5,007,692.29               | .00                         | .00                         |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                        | .00                         | .00                         |
| 1951                             | MISC REV FRM OTH SCH DST IN KY         | .00                        | .00                         | .00                         |
| 1993                             | OTHER REBATES                          | .00                        | .00                         | .00                         |
| 1999                             | OTHER MISCELLANEOUS REVENUE            | .00                        | .00                         | .00                         |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 8,435,954.72               | 6,000,723.69                | 71,395.26                   |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 8,442,156.48               | 5,950,807.27                | 71,395.26                   |
| REVENUE FROM STATE SOURCES       |  |                            |                             |                             |
| RESTRICTED                       |  |                            |                             |                             |
| 3200                             | RESTRICTED STATE REV (GRANTS)          | 34,148,742.21              | 35,702,213.94               | 33,922,006.32               |

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| SPECIAL REVENUE (2)                  |                               | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------------|-------------------------------|--------------------|---------------------|---------------------|
| TOTAL RESTRICTED                     |                               | 34,148,742.21      | 35,702,213.94       | 33,922,006.32       |
| UNDEFINED REV TYPE                   |                               |                    |                     |                     |
| 3700                                 | RESTRICTED STATE REV (GRANTS) | 80,065.59          | 199,000.00          | .00                 |
| TOTAL UNDEFINED REV TYPE             |                               | 80,065.59          | 199,000.00          | .00                 |
| REVENUE FOR ON BEHALF PAYMENTS       |                               |                    |                     |                     |
| 3900                                 | ON-BEHALF PAYMENTS / STATE    | .00                | .00                 | .00                 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS |                               | .00                | .00                 | .00                 |
| TOTAL REVENUE FROM STATE SOURCES     |                               | 34,228,807.80      | 35,901,213.94       | 33,922,006.32       |
| REVENUE FROM FEDERAL SOURCES         |                               |                    |                     |                     |
| RESTRICTED DIRECT                    |                               |                    |                     |                     |
| 4300                                 | RESTRICTED DIRECT FEDERAL     | 16,232,111.47      | 17,262,769.00       | 718,725.27          |
| TOTAL RESTRICTED DIRECT              |                               | 16,232,111.47      | 17,262,769.00       | 718,725.27          |
| RESTRICTED THROUGH THE STATE         |                               |                    |                     |                     |
| 4500                                 | RESTRICTED FEDERAL THRU STATE | 71,965,653.52      | 74,270,486.00       | 65,769,655.00       |
| TOTAL RESTRICTED THROUGH THE STATE   |                               | 71,965,653.52      | 74,270,486.00       | 65,769,655.00       |
| THROUGH INTERMEDIATE AGENCIES        |                               |                    |                     |                     |
| 4700                                 | FEDERAL REV THRU INTERMED SRC | 905,479.02         | 1,098,322.50        | .00                 |
| TOTAL THROUGH INTERMEDIATE AGENCIES  |                               | 905,479.02         | 1,098,322.50        | .00                 |
| FEDERAL REIMBURSEMENT                |                               |                    |                     |                     |
| 4800                                 | FEDERAL REIMBURSEMENTS        | .00                | .00                 | .00                 |
| 4810                                 | MEDICAID REIMBURSEMENT        | 2,038,258.99       | 3,951,552.14        | 1,839,328.00        |
| TOTAL FEDERAL REIMBURSEMENT          |                               | 2,038,258.99       | 3,951,552.14        | 1,839,328.00        |
| TOTAL REVENUE FROM FEDERAL SOURCES   |                               | 91,141,503.00      | 96,583,129.64       | 68,327,708.27       |
| OTHER RECEIPTS                       |                               |                    |                     |                     |
| INTERFUND TRANSFERS                  |                               |                    |                     |                     |
| 5210                                 | FUND TRANSFER                 | 2,345,069.35       | 2,313,450.00        | 2,160,000.00        |
| 5231                                 | NCLB TRANSFER - TITLE II      | .00                | .00                 | .00                 |
| 5241                                 | NCLB TRANSFER TO TITLE I      | .00                | .00                 | .00                 |
| 5244                                 | NCLB TRANSFER TO TITLE V      | .00                | .00                 | .00                 |

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 TENTATIVE BUDGET REPORT FOR FY 2017

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| SPECIAL REVENUE (2)       | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---------------------------|--------------------|---------------------|---------------------|
| TOTAL INTERFUND TRANSFERS | 2,345,069.35       | 2,313,450.00        | 2,160,000.00        |
| TOTAL OTHER RECEIPTS      | 2,345,069.35       | 2,313,450.00        | 2,160,000.00        |
| TOTAL RECEIPTS            | 136,157,536.63     | 140,748,600.85      | 104,481,109.85      |
| TOTAL REVENUES            | 136,157,536.63     | 140,748,600.85      | 104,481,109.85      |

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JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017

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| SPECIAL REVENUE (2)                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                             |                    |                     |                     |
| 1000 INSTRUCTION                         |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 48,228,123.06      | 52,733,988.81       | 41,881,876.58       |
| 0200 EMPLOYEE BENEFITS                   | 15,840,688.25      | 17,571,252.93       | 13,770,297.23       |
| 0300 PURCHASED PROF AND TECH SERV        | 1,559,906.97       | 3,243,883.17        | 1,838,726.00        |
| 0400 PURCHASED PROPERTY SERVICES         | 1,468.98           | 8,092.73            | 9,291.00            |
| 0500 OTHER PURCHASED SERVICES            | 435,672.30         | 264,578.38          | 247,669.00          |
| 0600 SUPPLIES                            | 4,700,474.80       | 4,820,158.58        | 3,621,426.08        |
| 0700 PROPERTY                            | 1,774,814.76       | 3,148,046.50        | 1,609,601.54        |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 64,653.09          | 52,797.87           | 60,358.00           |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                   | 72,605,802.21      | 81,842,798.97       | 63,039,245.43       |
| 2100 STUDENT SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 2,680,371.13       | 3,013,296.01        | 1,713,039.66        |
| 0200 EMPLOYEE BENEFITS                   | 706,920.36         | 861,071.15          | 418,812.82          |
| 0300 PURCHASED PROF AND TECH SERV        | 64,300.59          | 401,111.01          | 42,547.00           |
| 0400 PURCHASED PROPERTY SERVICES         | 500.00             | 4,605.00            | 949.00              |
| 0500 OTHER PURCHASED SERVICES            | 82,809.97          | 183,491.92          | 140,310.00          |
| 0600 SUPPLIES                            | 182,732.06         | 260,573.57          | 174,845.00          |
| 0700 PROPERTY                            | 3,315.49           | 52,794.93           | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 7,501.02           | 1,396.00            | 826.00              |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| TOTAL 2100 STUDENT SUPPORT SERVICES      | 3,728,450.62       | 4,778,339.59        | 2,491,329.48        |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 22,799,021.99      | 21,368,012.50       | 14,361,701.37       |
| 0200 EMPLOYEE BENEFITS                   | 5,496,570.19       | 5,249,420.69        | 3,283,840.47        |
| 0300 PURCHASED PROF AND TECH SERV        | 1,675,893.71       | 2,179,631.38        | 1,960,285.00        |
| 0400 PURCHASED PROPERTY SERVICES         | 29,755.07          | 99,660.17           | 26,750.00           |
| 0500 OTHER PURCHASED SERVICES            | 533,673.32         | 600,325.71          | 444,360.00          |
| 0600 SUPPLIES                            | 1,464,621.86       | 1,279,159.69        | 358,522.25          |
| 0700 PROPERTY                            | 5,945,919.56       | 4,705,247.12        | 4,215,599.72        |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 5,156,574.53       | 2,282,008.88        | 536,324.00          |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 43,102,030.23      | 37,763,466.14       | 25,187,382.81       |
| 2300 DISTRICT ADMIN SUPPORT              |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 65,961.72          | 200,140.00          | 67,897.54           |
| 0200 EMPLOYEE BENEFITS                   | 2,867.92           | 10,330.00           | 3,497.72            |
| 0300 PURCHASED PROF AND TECH SERV        | 12,900.00          | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | 4,609.70           | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |



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JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017

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| SPECIAL REVENUE (2)                       | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| TOTAL 2300 DISTRICT ADMIN SUPPORT         | 86,339.34          | 210,470.00          | 71,395.26           |
| 2400 SCHOOL ADMIN SUPPORT                 |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 112,679.59         | 123,401.17          | 210,460.01          |
| 0200 EMPLOYEE BENEFITS                    | 11,974.06          | 12,577.76           | 9,468.94            |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT           | 124,653.65         | 135,978.93          | 219,928.95          |
| 2500 BUSINESS SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 625,383.03         | 860,978.94          | 906,951.00          |
| 0200 EMPLOYEE BENEFITS                    | 149,035.30         | 299,792.35          | 189,407.00          |
| 0300 PURCHASED PROF AND TECH SERV         | 148,817.08         | 213,280.00          | 29,300.00           |
| 0400 PURCHASED PROPERTY SERVICES          | -122.00            | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | 387,470.24         | 680,436.20          | 305,500.00          |
| 0600 SUPPLIES                             | 27,733.02          | 132,463.14          | 19,000.00           |
| 0700 PROPERTY                             | 15,000.00          | 52,268.00           | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | 5,224.00            | 13,000.00           |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | 1,353,316.67       | 2,244,442.63        | 1,463,158.00        |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 25,667.00          | 17,600.00           | 26,000.00           |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | 8,042.39            |
| 0300 PURCHASED PROF AND TECH SERV         | 841.25             | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | 230,041.93         | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | 5,349.90           | 22,000.00           | .00                 |
| 0700 PROPERTY                             | 37,332.02          | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 299,232.10         | 39,600.00           | 34,042.39           |
| 2700 STUDENT TRANSPORTATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 2,151.40           | 5,291.02            | 9,350.00            |
| 0200 EMPLOYEE BENEFITS                    | 430.50             | 1,746.42            | 2,594.00            |
| 0300 PURCHASED PROF AND TECH SERV         | 190,867.44         | 21.00               | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | 3,702,153.30       | 1,130,507.53        | 3,086,328.29        |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |

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**JEFFERSON COUNTY PUBLIC SCHOOLS**  
**TENTATIVE BUDGET REPORT FOR FY 2017**
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| SPECIAL REVENUE (2)                   |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---------------------------------------|--------------------------------|--------------------|---------------------|---------------------|
| TOTAL 2700 STUDENT TRANSPORTATION     |                                | 3,895,602.64       | 1,137,565.97        | 3,098,272.29        |
| 2900 OTHER INSTRUCTIONAL              |                                |                    |                     |                     |
| 0100                                  | SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| 0200                                  | EMPLOYEE BENEFITS              | .00                | .00                 | .00                 |
| 0300                                  | PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0400                                  | PURCHASED PROPERTY SERVICES    | .00                | .00                 | .00                 |
| 0500                                  | OTHER PURCHASED SERVICES       | .00                | .00                 | .00                 |
| 0600                                  | SUPPLIES                       | .00                | .00                 | .00                 |
| 0700                                  | PROPERTY                       | .00                | .00                 | .00                 |
| 0800                                  | DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| 0900                                  | OTHER ITEMS                    | .00                | .00                 | .00                 |
| TOTAL 2900 OTHER INSTRUCTIONAL        |                                | .00                | .00                 | .00                 |
| 3100 FOOD SERVICE OPERATION           |                                |                    |                     |                     |
| 0100                                  | SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| 0200                                  | EMPLOYEE BENEFITS              | .00                | .00                 | .00                 |
| 0500                                  | OTHER PURCHASED SERVICES       | .00                | .00                 | .00                 |
| 0600                                  | SUPPLIES                       | .00                | .00                 | .00                 |
| 0700                                  | PROPERTY                       | .00                | .00                 | .00                 |
| 0800                                  | DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| TOTAL 3100 FOOD SERVICE OPERATION     |                                | .00                | .00                 | .00                 |
| 3300 COMMUNITY SERVICES               |                                |                    |                     |                     |
| 0100                                  | SALARIES PERSONNEL SERVICES    | 5,678,123.38       | 5,727,704.28        | 5,635,502.14        |
| 0200                                  | EMPLOYEE BENEFITS              | 303,795.98         | 333,200.16          | 318,776.93          |
| 0300                                  | PURCHASED PROF AND TECH SERV   | 369,565.85         | 390,451.16          | 345,130.00          |
| 0400                                  | PURCHASED PROPERTY SERVICES    | 3,060.00           | 2,666.90            | 3,850.00            |
| 0500                                  | OTHER PURCHASED SERVICES       | 167,919.72         | 167,583.23          | 100,591.30          |
| 0600                                  | SUPPLIES                       | 590,339.25         | 2,924,931.66        | 218,841.06          |
| 0700                                  | PROPERTY                       | 48,066.80          | 38,993.60           | 1,312.00            |
| 0800                                  | DEBT SERVICE AND MISCELLANEOUS | 84,756.41          | 54,860.52           | 45,715.00           |
| TOTAL 3300 COMMUNITY SERVICES         |                                | 7,245,627.39       | 9,640,391.51        | 6,669,718.43        |
| 3400 ADULT EDUCATION OPERATIONS       |                                |                    |                     |                     |
| 0100                                  | SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| 0200                                  | EMPLOYEE BENEFITS              | .00                | .00                 | .00                 |
| 0300                                  | PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0500                                  | OTHER PURCHASED SERVICES       | .00                | .00                 | .00                 |
| 0600                                  | SUPPLIES                       | .00                | .00                 | .00                 |
| 0700                                  | PROPERTY                       | .00                | .00                 | .00                 |
| 0800                                  | DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| 0900                                  | OTHER ITEMS                    | .00                | .00                 | .00                 |
| TOTAL 3400 ADULT EDUCATION OPERATIONS |                                | .00                | .00                 | .00                 |

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| SPECIAL REVENUE (2)                 | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| 4600 SITE IMPROVEMENT               |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES    | 96,499.41          | .00                 | .00                 |
| 0600 SUPPLIES                       | .00                | .00                 | .00                 |
| 0700 PROPERTY                       | .00                | .00                 | .00                 |
| TOTAL 4600 SITE IMPROVEMENT         | 96,499.41          | .00                 | .00                 |
| 5200 FUND TRANSFERS                 |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                    | 3,009,041.43       | 3,038,138.53        | 2,206,636.81        |
| TOTAL 5200 FUND TRANSFERS           | 3,009,041.43       | 3,038,138.53        | 2,206,636.81        |
| TOTAL EXPENDITURES                  | 135,546,595.69     | 140,831,192.27      | 104,481,109.85      |
| TOTAL FOR SPECIAL REVENUE (2)       | 610,940.94         | -82,591.42          | .00                 |

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| DISTRICT ACTIVITY FUNDS (22)     |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| STUDENT ACTIVITIES               |  |                    |                     |                     |
| 1740                             | STUDENT FEES                           | 389,281.91         | 857,229.42          | .00                 |
| 1790                             | OTHER STUDENT ACTIVITY INCOME          | 260,490.01         | 496,001.12          | .00                 |
|                                  | TOTAL STUDENT ACTIVITIES               | 649,771.92         | 1,353,230.54        | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1999                             | OTHER MISCELLANEOUS REVENUE            | 69,910.36          | 104,422.11          | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 69,910.36          | 104,422.11          | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 719,682.28         | 1,457,652.65        | .00                 |
|                                  | TOTAL RECEIPTS                         | 719,682.28         | 1,457,652.65        | .00                 |
|                                  | TOTAL REVENUES                         | 719,682.28         | 1,457,652.65        | .00                 |

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| DISTRICT ACTIVITY FUNDS (22)              | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 1000 INSTRUCTION                          |                    |                     |                     |
| 0600 SUPPLIES                             | 104,204.32         | 2,011,472.18        | .00                 |
| TOTAL 1000 INSTRUCTION                    | 104,204.32         | 2,011,472.18        | .00                 |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                    |                     |                     |
| 0400 PURCHASED PROPERTY SERVICES          | 3,737.18           | 115,115.43          | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 3,737.18           | 115,115.43          | .00                 |
| TOTAL EXPENDITURES                        | 107,941.50         | 2,126,587.61        | .00                 |
| TOTAL FOR DISTRICT ACTIVITY FUNDS (22)    | 611,740.78         | -668,934.96         | .00                 |

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| CAPITAL OUTLAY FUND (310)        |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | .00                | .00                 | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
| REVENUE FROM STATE SOURCES       |  |                    |                     |                     |
| STATE PROGRAM                    |  |                    |                     |                     |
| 3111                             | SEEK PROGRAM                           | .00                | .00                 | .00                 |
|                                  | TOTAL STATE PROGRAM                    | .00                | .00                 | .00                 |
| RESTRICTED                       |  |                    |                     |                     |
| 3200                             | RESTRICTED STATE REV (GRANTS)          | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
|                                  | TOTAL RESTRICTED                       | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
|                                  | TOTAL REVENUE FROM STATE SOURCES       | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| REVENUE FROM FEDERAL SOURCES     |  |                    |                     |                     |
| RESTRICTED DIRECT                |  |                    |                     |                     |
| 4300                             | RESTRICTED DIRECT FEDERAL              | .00                | .00                 | .00                 |
|                                  | TOTAL RESTRICTED DIRECT                | .00                | .00                 | .00                 |
| RESTRICTED THROUGH THE STATE     |  |                    |                     |                     |
| 4500                             | RESTRICTED FEDERAL THRU STATE          | .00                | .00                 | .00                 |
|                                  | TOTAL RESTRICTED THROUGH THE STATE     | .00                | .00                 | .00                 |

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| CAPITAL OUTLAY FUND (310)     |                                     | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------|-------------------------------------|--------------------|---------------------|---------------------|
| THROUGH INTERMEDIATE AGENCIES |                                     |                    |                     |                     |
| 4700                          | FEDERAL REV THRU INTERMED SRC       | .00                | .00                 | .00                 |
|                               | TOTAL THROUGH INTERMEDIATE AGENCIES | .00                | .00                 | .00                 |
|                               | TOTAL REVENUE FROM FEDERAL SOURCES  | .00                | .00                 | .00                 |
| OTHER RECEIPTS                |                                     |                    |                     |                     |
| INTERFUND TRANSFERS           |                                     |                    |                     |                     |
| 5210                          | FUND TRANSFER                       | .00                | .00                 | .00                 |
|                               | TOTAL INTERFUND TRANSFERS           | .00                | .00                 | .00                 |
|                               | TOTAL OTHER RECEIPTS                | .00                | .00                 | .00                 |
|                               | TOTAL RECEIPTS                      | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
|                               | TOTAL REVENUES                      | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |



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| CAPITAL OUTLAY FUND (310)                 |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                                |                    |                     |                     |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                                |                    |                     |                     |
| 0400                                      | PURCHASED PROPERTY SERVICES    | .00                | .00                 | .00                 |
| 0600                                      | SUPPLIES                       | .00                | .00                 | .00                 |
| 0700                                      | PROPERTY                       | .00                | .00                 | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE |                                | .00                | .00                 | .00                 |
| 5100 DEBT SERVICE                         |                                |                    |                     |                     |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| TOTAL 5100 DEBT SERVICE                   |                                | .00                | .00                 | .00                 |
| 5200 FUND TRANSFERS                       |                                |                    |                     |                     |
| 0900                                      | OTHER ITEMS                    | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| TOTAL 5200 FUND TRANSFERS                 |                                | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| TOTAL EXPENDITURES                        |                                | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| TOTAL FOR CAPITAL OUTLAY FUND (310)       |                                | .00                | .00                 | .00                 |

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| BUILDING FUND (5 CENT LEVY) (3)            |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------------------|--------------------|---------------------|---------------------|
| REVENUES                                   |                                |                    |                     |                     |
| 0999 BEGINNING BALANCE                     |                                |                    |                     |                     |
| TOTAL 0999 BEGINNING BALANCE               |                                | 6,284,171.11       | .00                 | .00                 |
| RECEIPTS                                   |                                |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES                 |                                |                    |                     |                     |
| AD VALOREM TAXES                           |                                |                    |                     |                     |
| 1111                                       | GENERAL PROPERTY TAX           | 32,147,963.00      | 32,570,714.00       | 34,300,000.00       |
| 1115                                       | DELINQUENT PROPERTY TAX        | .00                | .00                 | .00                 |
| 1116                                       | DISTILLED SPIRITS TAX          | .00                | .00                 | .00                 |
| 1117                                       | MOTOR VEHICLE TAX              | .00                | .00                 | .00                 |
| 1118                                       | UNMINED MINERALS TAX           | .00                | .00                 | .00                 |
| 1119                                       | FRANCHISE TAX                  | .00                | .00                 | .00                 |
| TOTAL AD VALOREM TAXES                     |                                | 32,147,963.00      | 32,570,714.00       | 34,300,000.00       |
| OTHER TAXES                                |                                |                    |                     |                     |
| 1191                                       | OMITTED PROPERTY TAX           | .00                | .00                 | .00                 |
| TOTAL OTHER TAXES                          |                                | .00                | .00                 | .00                 |
| REVENUE OTHER LOCAL GOVERNMENT UNITS       |                                |                    |                     |                     |
| 1280                                       | REVENUE IN LIEU OF TAXES       | .00                | .00                 | .00                 |
| TOTAL REVENUE OTHER LOCAL GOVERNMENT UNITS |                                | .00                | .00                 | .00                 |
| EARNINGS ON INVESTMENTS                    |                                |                    |                     |                     |
| 1510                                       | INTEREST ON INVESTMENTS        | .00                | .00                 | .00                 |
| TOTAL EARNINGS ON INVESTMENTS              |                                | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES           |                                |                    |                     |                     |
| 1920                                       | CONTRIBUTIONS/DONATIONS        | .00                | .00                 | .00                 |
| 1931                                       | GAIN ON SALE OF LAND/BUILDINGS | .00                | .00                 | .00                 |
| 1932                                       | GAIN/LOSS ON SALE OF EQUIP     | .00                | .00                 | .00                 |
| 1993                                       | OTHER REBATES                  | .00                | .00                 | .00                 |
| 1997                                       | OTHER REIMBURSEMENTS           | .00                | .00                 | .00                 |
| 1999                                       | OTHER MISCELLANEOUS REVENUE    | 203,801.28         | 200,000.00          | 200,000.00          |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES     |                                | 203,801.28         | 200,000.00          | 200,000.00          |
| TOTAL REVENUE FROM LOCAL SOURCES           |                                | 32,351,764.28      | 32,770,714.00       | 34,500,000.00       |
| REVENUE FROM STATE SOURCES                 |                                |                    |                     |                     |

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| BUILDING FUND (5 CENT LEVY) (3 |                                     | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|-------------------------------------|--------------------|---------------------|---------------------|
| RESTRICTED                     |                                     |                    |                     |                     |
| 3200                           | RESTRICTED STATE REV (GRANTS)       | 439,945.00         | 180,000.00          | 180,000.00          |
|                                | TOTAL RESTRICTED                    | 439,945.00         | 180,000.00          | 180,000.00          |
|                                | TOTAL REVENUE FROM STATE SOURCES    | 439,945.00         | 180,000.00          | 180,000.00          |
| REVENUE FROM FEDERAL SOURCES   |                                     |                    |                     |                     |
| RESTRICTED DIRECT              |                                     |                    |                     |                     |
| 4300                           | RESTRICTED DIRECT FEDERAL           | .00                | .00                 | .00                 |
|                                | TOTAL RESTRICTED DIRECT             | .00                | .00                 | .00                 |
| RESTRICTED THROUGH THE STATE   |                                     |                    |                     |                     |
| 4500                           | RESTRICTED FEDERAL THRU STATE       | .00                | .00                 | .00                 |
|                                | TOTAL RESTRICTED THROUGH THE STATE  | .00                | .00                 | .00                 |
| THROUGH INTERMEDIATE AGENCIES  |                                     |                    |                     |                     |
| 4700                           | FEDERAL REV THRU INTERMED SRC       | .00                | .00                 | .00                 |
|                                | TOTAL THROUGH INTERMEDIATE AGENCIES | .00                | .00                 | .00                 |
|                                | TOTAL REVENUE FROM FEDERAL SOURCES  | .00                | .00                 | .00                 |
| OTHER RECEIPTS                 |                                     |                    |                     |                     |
| INTERFUND TRANSFERS            |                                     |                    |                     |                     |
| 5210                           | FUND TRANSFER                       | .00                | .00                 | .00                 |
|                                | TOTAL INTERFUND TRANSFERS           | .00                | .00                 | .00                 |
|                                | TOTAL OTHER RECEIPTS                | .00                | .00                 | .00                 |
|                                | TOTAL RECEIPTS                      | 32,791,709.28      | 32,950,714.00       | 34,680,000.00       |
|                                | TOTAL REVENUES                      | 39,075,880.39      | 32,950,714.00       | 34,680,000.00       |

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| BUILDING FUND (5 CENT LEVY) (3              | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                                |                    |                     |                     |
| 4200 LAND IMPROVEMENTS                      |                    |                     |                     |
| 0700 PROPERTY                               | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | .00                | .00                 | .00                 |
| TOTAL 4200 LAND IMPROVEMENTS                | .00                | .00                 | .00                 |
| 4400 EDUCATIONAL SPECIFIC                   |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV           | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES            | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | .00                | .00                 | .00                 |
| TOTAL 4400 EDUCATIONAL SPECIFIC             | .00                | .00                 | .00                 |
| 4600 SITE IMPROVEMENT                       |                    |                     |                     |
| 0400 PURCHASED PROPERTY SERVICES            | .00                | .00                 | .00                 |
| TOTAL 4600 SITE IMPROVEMENT                 | .00                | .00                 | .00                 |
| 5100 DEBT SERVICE                           |                    |                     |                     |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                            | .00                | .00                 | .00                 |
| TOTAL 5100 DEBT SERVICE                     | .00                | .00                 | .00                 |
| 5200 FUND TRANSFERS                         |                    |                     |                     |
| 0900 OTHER ITEMS                            | 38,832,168.59      | 32,950,714.00       | 34,680,000.00       |
| TOTAL 5200 FUND TRANSFERS                   | 38,832,168.59      | 32,950,714.00       | 34,680,000.00       |
| TOTAL EXPENDITURES                          | 38,832,168.59      | 32,950,714.00       | 34,680,000.00       |
| TOTAL FOR BUILDING FUND (5 CENT LEVY) (320) | 243,711.80         | .00                 | .00                 |

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| <b>TECHNOLOGY FUND (350)</b>     |  | <b>LAST FY<br/>ACTUALS</b> | <b>CY BUDGET<br/>APPROP</b> | <b>NY BUDGET<br/>APPROP</b> |
|----------------------------------|--|----------------------------|-----------------------------|-----------------------------|
| REVENUES                         |  |                            |                             |                             |
| 0999 BEGINNING BALANCE           |  |                            |                             |                             |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                        | .00                         | .00                         |
| RECEIPTS                         |  |                            |                             |                             |
| REVENUE FROM LOCAL SOURCES       |  |                            |                             |                             |
| EARNINGS ON INVESTMENTS          |  |                            |                             |                             |
| 1510                             | INTEREST ON INVESTMENTS                | .00                        | .00                         | .00                         |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | .00                        | .00                         | .00                         |
| OTHER REVENUE FROM LOCAL SOURCES |  |                            |                             |                             |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                        | .00                         | .00                         |
| 1993                             | OTHER REBATES                          | .00                        | .00                         | .00                         |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                        | .00                         | .00                         |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                        | .00                         | .00                         |
| REVENUE FROM STATE SOURCES       |  |                            |                             |                             |
| RESTRICTED                       |  |                            |                             |                             |
| 3200                             | RESTRICTED STATE REV (GRANTS)          | .00                        | .00                         | .00                         |
|                                  | TOTAL RESTRICTED                       | .00                        | .00                         | .00                         |
|                                  | TOTAL REVENUE FROM STATE SOURCES       | .00                        | .00                         | .00                         |
| OTHER RECEIPTS                   |  |                            |                             |                             |
| INTERFUND TRANSFERS              |  |                            |                             |                             |
| 5210                             | FUND TRANSFER                          | .00                        | .00                         | .00                         |
|                                  | TOTAL INTERFUND TRANSFERS              | .00                        | .00                         | .00                         |
|                                  | TOTAL OTHER RECEIPTS                   | .00                        | .00                         | .00                         |
|                                  | TOTAL RECEIPTS                         | .00                        | .00                         | .00                         |
|                                  | TOTAL REVENUES                         | .00                        | .00                         | .00                         |

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| TECHNOLOGY FUND (350)                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                             |                    |                     |                     |
| 1000 INSTRUCTION                         |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | .00                 | .00                 |
| 0300 PURCHASED PROF AND TECH SERV        | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | .00                | .00                 | .00                 |
| 0700 PROPERTY                            | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                   | .00                | .00                 | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | .00                 | .00                 |
| 0300 PURCHASED PROF AND TECH SERV        | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | .00                | .00                 | .00                 |
| 0700 PROPERTY                            | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                       | .00                | .00                 | .00                 |
| TOTAL FOR TECHNOLOGY FUND (350)          | .00                | .00                 | .00                 |

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| CONSTRUCTION FUND (360)          |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | 234,742.41         | .00                 | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | 234,742.41         | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1911                             | BUILDING RENTAL                        | .00                | .00                 | .00                 |
| 1919                             | OTHER RENTAL INCOME                    | .00                | .00                 | .00                 |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                | .00                 | .00                 |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                | .00                 | .00                 |
| 1931                             | GAIN ON SALE OF LAND/BUILDINGS         | .00                | .00                 | .00                 |
| 1932                             | GAIN/LOSS ON SALE OF EQUIP             | .00                | .00                 | .00                 |
| 1990                             | MISCELLANEOUS REVENUE                  | .00                | .00                 | .00                 |
| 1993                             | OTHER REBATES                          | .00                | .00                 | .00                 |
| 1999                             | OTHER MISCELLANEOUS REVENUE            | 7,287,204.65       | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 7,287,204.65       | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 7,521,947.06       | .00                 | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| BOND PROCEEDS                    |  |                    |                     |                     |
| 5110                             | BOND PRINCIPAL                         | 74,380,000.00      | .00                 | .00                 |
| 5120                             | BOND PREMIUM                           | .00                | .00                 | .00                 |
|                                  | TOTAL BOND PROCEEDS                    | 74,380,000.00      | .00                 | .00                 |
| INTERFUND TRANSFERS              |  |                    |                     |                     |
| 5210                             | FUND TRANSFER                          | 15,964,380.24      | .00                 | .00                 |
|                                  | TOTAL INTERFUND TRANSFERS              | 15,964,380.24      | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | 90,344,380.24      | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | 97,866,327.30      | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | 97,866,327.30      | .00                 | .00                 |



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| CONSTRUCTION FUND (360)             | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                        |                    |                     |                     |
| 4600 SITE IMPROVEMENT               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| 0300 PURCHASED PROF AND TECH SERV   | 15,525.00          | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES    | 44,258,829.52      | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES       | .00                | .00                 | .00                 |
| 0700 PROPERTY                       | 1,872,317.76       | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                    | .00                | .00                 | .00                 |
| TOTAL 4600 SITE IMPROVEMENT         | 46,146,672.28      | .00                 | .00                 |
| 4700 BUILDING IMPROVEMENTS          |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES    | .00                | .00                 | .00                 |
| TOTAL 4700 BUILDING IMPROVEMENTS    | .00                | .00                 | .00                 |
| 5100 DEBT SERVICE                   |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS | 62,978,891.96      | .00                 | .00                 |
| TOTAL 5100 DEBT SERVICE             | 62,978,891.96      | .00                 | .00                 |
| 5200 FUND TRANSFERS                 |                    |                     |                     |
| 0900 OTHER ITEMS                    | 3,603,567.32       | .00                 | .00                 |
| TOTAL 5200 FUND TRANSFERS           | 3,603,567.32       | .00                 | .00                 |
| TOTAL EXPENDITURES                  | 112,729,131.56     | .00                 | .00                 |
| TOTAL FOR CONSTRUCTION FUND (360)   | -14,862,804.26     | .00                 | .00                 |

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| DEBT SERVICE FUND (400)        |                                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|--------------------------------------|--------------------|---------------------|---------------------|
| REVENUES                       |                                      |                    |                     |                     |
| 0999 BEGINNING BALANCE         |                                      |                    |                     |                     |
|                                | TOTAL 0999 BEGINNING BALANCE         | .00                | .00                 | .00                 |
| RECEIPTS                       |                                      |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES     |                                      |                    |                     |                     |
| EARNINGS ON INVESTMENTS        |                                      |                    |                     |                     |
| 1510                           | INTEREST ON INVESTMENTS              | .00                | .00                 | .00                 |
|                                | TOTAL EARNINGS ON INVESTMENTS        | .00                | .00                 | .00                 |
|                                | TOTAL REVENUE FROM LOCAL SOURCES     | .00                | .00                 | .00                 |
| REVENUE FROM STATE SOURCES     |                                      |                    |                     |                     |
| REVENUE FOR ON BEHALF PAYMENTS |                                      |                    |                     |                     |
| 3900                           | RESTRICTED STATE REV (GRANTS)        | 8,171,637.38       | 7,200,000.00        | 7,900,000.00        |
|                                | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 8,171,637.38       | 7,200,000.00        | 7,900,000.00        |
|                                | TOTAL REVENUE FROM STATE SOURCES     | 8,171,637.38       | 7,200,000.00        | 7,900,000.00        |
| REVENUE FROM FEDERAL SOURCES   |                                      |                    |                     |                     |
| RESTRICTED DIRECT              |                                      |                    |                     |                     |
| 4300                           | RESTRICTED FEDERAL THRU STATE        | 2,603,977.53       | 1,650,000.00        | 1,063,714.00        |
|                                | TOTAL RESTRICTED DIRECT              | 2,603,977.53       | 1,650,000.00        | 1,063,714.00        |
|                                | TOTAL REVENUE FROM FEDERAL SOURCES   | 2,603,977.53       | 1,650,000.00        | 1,063,714.00        |
| OTHER RECEIPTS                 |                                      |                    |                     |                     |
| INTERFUND TRANSFERS            |                                      |                    |                     |                     |
| 5210                           | FUND TRANSFER                        | 35,173,066.67      | 41,680,714.00       | 43,407,000.00       |
|                                | TOTAL INTERFUND TRANSFERS            | 35,173,066.67      | 41,680,714.00       | 43,407,000.00       |
|                                | TOTAL OTHER RECEIPTS                 | 35,173,066.67      | 41,680,714.00       | 43,407,000.00       |
|                                | TOTAL RECEIPTS                       | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
|                                | TOTAL REVENUES                       | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |

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| DEBT SERVICE FUND (400)                   | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                    |                     |                     |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | .00                | .00                 | .00                 |
| 5100 DEBT SERVICE                         |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
| TOTAL 5100 DEBT SERVICE                   | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
| 5200 FUND TRANSFERS                       |                    |                     |                     |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 5200 FUND TRANSFERS                 | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                        | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
| TOTAL FOR DEBT SERVICE FUND (400)         | .00                | .00                 | .00                 |

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| FOOD SERVICE FUND (51)           |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | 19,961,219.66      | 28,403,226.69       | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | 15,085.41          | 20,188.45           | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | 15,085.41          | 20,188.45           | .00                 |
| FOOD SERVICE                     |  |                    |                     |                     |
| 1611                             | REIMBURSABLE SCHOOL LUNCH PRG          | 2,892,967.96       | 4,423,897.70        | .00                 |
| 1612                             | REIMBURSABLE SCH BREAKFAST PGM         | 456,123.42         | 711,266.63          | .00                 |
| 1624                             | NON-REIMBURSE A-LA-CARTE SALES         | 2,448,127.57       | 2,717,895.87        | .00                 |
| 1629                             | NON-REIMB OTHER FOOD PGMS              | 10,503.79          | .00                 | .00                 |
| 1650                             | SUMMER FOOD PROGRAM-LOCAL REV          | 121,492.35         | 65,462.50           | .00                 |
|                                  | TOTAL FOOD SERVICE                     | 5,929,215.09       | 7,918,522.70        | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | 63,400.00          | 1,000.00            | .00                 |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | -23,263.51         | 36,095.78           | .00                 |
| 1993                             | OTHER REBATES                          | .00                | .00                 | .00                 |
| 1999                             | OTHER MISCELLANEOUS REVENUE            | -125.00            | 8,745.00            | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 40,011.49          | 45,840.78           | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 5,984,311.99       | 7,984,551.93        | .00                 |
| REVENUE FROM STATE SOURCES       |  |                    |                     |                     |
| RESTRICTED                       |  |                    |                     |                     |
| 3200                             | RESTRICTED STATE REV (GRANTS)          | 462,359.50         | 486,438.33          | .00                 |
|                                  | TOTAL RESTRICTED                       | 462,359.50         | 486,438.33          | .00                 |
| REVENUE FOR ON BEHALF PAYMENTS   |  |                    |                     |                     |
| 3900                             | ON-BEHALF PAYMENTS / STATE             | 3,602,520.69       | 3,471,961.78        | .00                 |
|                                  | TOTAL REVENUE FOR ON BEHALF PAYMENTS   | 3,602,520.69       | 3,471,961.78        | .00                 |
|                                  | TOTAL REVENUE FROM STATE SOURCES       | 4,064,880.19       | 3,958,400.11        | .00                 |

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| FOOD SERVICE FUND (51)       |                                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|------------------------------|------------------------------------|--------------------|---------------------|---------------------|
| REVENUE FROM FEDERAL SOURCES |                                    |                    |                     |                     |
| RESTRICTED THROUGH THE STATE |                                    |                    |                     |                     |
| 4500                         | RESTRICTED FEDERAL THRU STATE      | 46,322,796.94      | 59,420,669.60       | 67,399,510.70       |
|                              | TOTAL RESTRICTED THROUGH THE STATE | 46,322,796.94      | 59,420,669.60       | 67,399,510.70       |
| UNDEFINED REV TYPE           |                                    |                    |                     |                     |
| 4950                         | CHILD NUTR PRG DONATED COMMOD      | 2,556,332.97       | .00                 | .00                 |
|                              | TOTAL UNDEFINED REV TYPE           | 2,556,332.97       | .00                 | .00                 |
|                              | TOTAL REVENUE FROM FEDERAL SOURCES | 48,879,129.91      | 59,420,669.60       | 67,399,510.70       |
| OTHER RECEIPTS               |                                    |                    |                     |                     |
| INTERFUND TRANSFERS          |                                    |                    |                     |                     |
| 5210                         | FUND TRANSFER                      | 2,911,081.49       | .00                 | .00                 |
|                              | TOTAL INTERFUND TRANSFERS          | 2,911,081.49       | .00                 | .00                 |
|                              | TOTAL OTHER RECEIPTS               | 2,911,081.49       | .00                 | .00                 |
|                              | TOTAL RECEIPTS                     | 61,839,403.58      | 71,363,621.64       | 67,399,510.70       |
|                              | TOTAL REVENUES                     | 81,800,623.24      | 99,766,848.33       | 67,399,510.70       |

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| FOOD SERVICE FUND (51)                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                    |                     |                     |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00                | .00                 | .00                 |
| 3100 FOOD SERVICE OPERATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 18,773,072.77      | 20,796,023.25       | 21,231,196.21       |
| 0200 EMPLOYEE BENEFITS                    | 5,265,387.79       | 5,686,810.55        | 6,200,675.26        |
| 0280 ON-BEHALF                            | 3,602,520.69       | 3,471,961.78        | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 294,394.27         | 535,037.86          | 379,800.00          |
| 0400 PURCHASED PROPERTY SERVICES          | 4,443,205.96       | 2,369,037.05        | 2,312,500.00        |
| 0500 OTHER PURCHASED SERVICES             | 194,033.88         | 272,619.11          | 234,700.00          |
| 0600 SUPPLIES                             | 27,672,961.73      | 29,785,318.22       | 29,937,616.33       |
| 0700 PROPERTY                             | 2,292,357.79       | 4,190,126.02        | 2,440,000.00        |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 85,288.90          | 1,783,390.92        | 1,269,022.90        |
| 0840 CONTINGENCY                          | .00                | 20,588,285.32       | .00                 |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 3100 FOOD SERVICE OPERATION         | 62,623,223.78      | 89,478,610.08       | 64,005,510.70       |
| 5100 DEBT SERVICE                         |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 140,834.95         | 1,137,582.52        | .00                 |
| TOTAL 5100 DEBT SERVICE                   | 140,834.95         | 1,137,582.52        | .00                 |
| 5200 FUND TRANSFERS                       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                          | .00                | 3,994,563.34        | 3,394,000.00        |
| TOTAL 5200 FUND TRANSFERS                 | .00                | 3,994,563.34        | 3,394,000.00        |
| TOTAL EXPENDITURES                        | 62,764,058.73      | 94,610,755.94       | 67,399,510.70       |
| TOTAL FOR FOOD SERVICE FUND (51)          | 19,036,564.51      | 5,156,092.39        | .00                 |

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| DAY CARE OPERATIONS (52)       |                                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|--------------------------------------|--------------------|---------------------|---------------------|
| REVENUES                       |                                      |                    |                     |                     |
| 0999 BEGINNING BALANCE         |                                      |                    |                     |                     |
|                                | TOTAL 0999 BEGINNING BALANCE         | -334.12            | 231,571.31          | .00                 |
| RECEIPTS                       |                                      |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES     |                                      |                    |                     |                     |
| COMMUNITY SERVICE ACTIVITIES   |                                      |                    |                     |                     |
| 1810                           | DAY CARE FEES                        | 27,341.37          | 47,368.69           | 609,734.60          |
|                                | TOTAL COMMUNITY SERVICE ACTIVITIES   | 27,341.37          | 47,368.69           | 609,734.60          |
|                                | TOTAL REVENUE FROM LOCAL SOURCES     | 27,341.37          | 47,368.69           | 609,734.60          |
| REVENUE FROM STATE SOURCES     |                                      |                    |                     |                     |
| UNDEFINED REV TYPE             |                                      |                    |                     |                     |
| 3700                           | RESTRICTED STATE REV (GRANTS)        | 518,253.00         | 341,060.00          | .00                 |
|                                | TOTAL UNDEFINED REV TYPE             | 518,253.00         | 341,060.00          | .00                 |
| REVENUE FOR ON BEHALF PAYMENTS |                                      |                    |                     |                     |
| 3900                           | ON-BEHALF PAYMENTS / STATE           | 48,191.60          | 47,964.07           | .00                 |
|                                | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 48,191.60          | 47,964.07           | .00                 |
|                                | TOTAL REVENUE FROM STATE SOURCES     | 566,444.60         | 389,024.07          | .00                 |
| REVENUE FROM FEDERAL SOURCES   |                                      |                    |                     |                     |
| RESTRICTED THROUGH THE STATE   |                                      |                    |                     |                     |
| 4500                           | RESTRICTED FEDERAL THRU STATE        | .00                | .00                 | .00                 |
|                                | TOTAL RESTRICTED THROUGH THE STATE   | .00                | .00                 | .00                 |
|                                | TOTAL REVENUE FROM FEDERAL SOURCES   | .00                | .00                 | .00                 |
| OTHER RECEIPTS                 |                                      |                    |                     |                     |
| INTERFUND TRANSFERS            |                                      |                    |                     |                     |
| 5210                           | FUND TRANSFER                        | .00                | .00                 | .00                 |
|                                | TOTAL INTERFUND TRANSFERS            | .00                | .00                 | .00                 |
|                                | TOTAL OTHER RECEIPTS                 | .00                | .00                 | .00                 |



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| DAY CARE OPERATIONS (52) | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------|--------------------|---------------------|---------------------|
| TOTAL RECEIPTS           | 593,785.97         | 436,392.76          | 609,734.60          |
| TOTAL REVENUES           | 593,451.85         | 667,964.07          | 609,734.60          |

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| DAY CARE OPERATIONS (52)                  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                    |                     |                     |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00                | .00                 | .00                 |
| 3200 DAY CARE OPERATIONS                  |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 314,694.31         | 346,679.00          | 335,120.09          |
| 0200 EMPLOYEE BENEFITS                    | 79,911.00          | 87,310.78           | 85,246.51           |
| 0280 ON-BEHALF                            | 48,191.60          | 47,964.07           | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 4,500.00           | 8,200.00            | 8,100.00            |
| 0400 PURCHASED PROPERTY SERVICES          | 565.35             | 4,500.00            | 4,500.00            |
| 0500 OTHER PURCHASED SERVICES             | 973.84             | 13,500.00           | 13,500.00           |
| 0600 SUPPLIES                             | 20,228.69          | 116,539.34          | 119,768.00          |
| 0700 PROPERTY                             | 1,060.28           | 11,270.88           | 11,500.00           |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 10,765.63          | 12,000.00           | 12,000.00           |
| 0840 CONTINGENCY                          | .00                | 20,000.00           | 20,000.00           |
| TOTAL 3200 DAY CARE OPERATIONS            | 480,890.70         | 667,964.07          | 609,734.60          |
| TOTAL EXPENDITURES                        | 480,890.70         | 667,964.07          | 609,734.60          |
| TOTAL FOR DAY CARE OPERATIONS (52)        | 112,561.15         | .00                 | .00                 |

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| ENTERPRISE FUND (53)                   | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| REVENUES                               |                    |                     |                     |
| 0999 BEGINNING BALANCE                 |                    |                     |                     |
| TOTAL 0999 BEGINNING BALANCE           | -21,495.00         | 37,451.58           | .00                 |
| RECEIPTS                               |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES             |                    |                     |                     |
| TRANSPORTATION                         |                    |                     |                     |
| 1420    TRN FEE FRM OTH GVT SRC IN KY  | .00                | .00                 | .00                 |
| TOTAL TRANSPORTATION                   | .00                | .00                 | .00                 |
| STUDENT ACTIVITIES                     |                    |                     |                     |
| 1790    SUMMER CAMP: ROCKET            | .00                | .00                 | .00                 |
| TOTAL STUDENT ACTIVITIES               | .00                | .00                 | .00                 |
| COMMUNITY SERVICE ACTIVITIES           |                    |                     |                     |
| 1819    OTHER FEES                     | 46,431.40          | 14,096.00           | .00                 |
| TOTAL COMMUNITY SERVICE ACTIVITIES     | 46,431.40          | 14,096.00           | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES       |                    |                     |                     |
| 1920    CONTRIBUTIONS/DONATIONS        | 54,603.74          | 22,955.00           | .00                 |
| 1997    SUMMER CAMP: MICRONAUT         | .00                | .00                 | .00                 |
| 1999    OTHER MISCELLANEOUS REVENUE    | 55.00              | .00                 | .00                 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | 54,658.74          | 22,955.00           | .00                 |
| TOTAL REVENUE FROM LOCAL SOURCES       | 101,090.14         | 37,051.00           | .00                 |
| REVENUE FROM STATE SOURCES             |                    |                     |                     |
| REVENUE FOR ON BEHALF PAYMENTS         |                    |                     |                     |
| 3900    ON-BEHALF PAYMENTS / STATE     | 9,593.83           | 9,184.98            | .00                 |
| TOTAL REVENUE FOR ON BEHALF PAYMENTS   | 9,593.83           | 9,184.98            | .00                 |
| TOTAL REVENUE FROM STATE SOURCES       | 9,593.83           | 9,184.98            | .00                 |
| OTHER RECEIPTS                         |                    |                     |                     |
| INTERFUND TRANSFERS                    |                    |                     |                     |
| 5210    FUND TRANSFER                  | 24,213.31          | 97,170.00           | .00                 |

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 TENTATIVE BUDGET REPORT FOR FY 2017

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| ENTERPRISE FUND (53)      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---------------------------|--------------------|---------------------|---------------------|
| TOTAL INTERFUND TRANSFERS | 24,213.31          | 97,170.00           | .00                 |
| TOTAL OTHER RECEIPTS      | 24,213.31          | 97,170.00           | .00                 |
| TOTAL RECEIPTS            | 134,897.28         | 143,405.98          | .00                 |
| TOTAL REVENUES            | 113,402.28         | 180,857.56          | .00                 |

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TENTATIVE BUDGET REPORT FOR FY 2017

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| ENTERPRISE FUND (53)                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                    |                     |                     |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00                | .00                 | .00                 |
| 1000 INSTRUCTION                          |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| 0280 ON-BEHALF                            | 93.52              | 93.52               | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 16,500.00          | 93,670.00           | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | .00                | 5,190.00            | .00                 |
| 0500 OTHER PURCHASED SERVICES             | .00                | 500.00              | .00                 |
| 0600 SUPPLIES                             | 4,733.15           | 23,075.27           | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                    | 21,326.67          | 122,528.79          | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 42,966.01          | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | 7,581.06           | .00                 | .00                 |
| 0280 ON-BEHALF                            | 8,910.39           | 8,501.54            | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 7,656.57           | 18,286.23           | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | 45.00              | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES             | 1,990.14           | 67.92               | .00                 |
| 0600 SUPPLIES                             | 989.58             | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV  | 70,138.75          | 26,855.69           | .00                 |
| 2500 BUSINESS SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | .00                | .00                 | .00                 |
| 2700 STUDENT TRANSPORTATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 629.01             | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | 200.78             | .00                 | .00                 |
| TOTAL 2700 STUDENT TRANSPORTATION         | 829.79             | .00                 | .00                 |
| 3300 COMMUNITY SERVICES                   |                    |                     |                     |

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| ENTERPRISE FUND (53)              | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-----------------------------------|--------------------|---------------------|---------------------|
| 0100 SALARIES PERSONNEL SERVICES  | 3,967.80           | 23,043.59           | .00                 |
| 0200 EMPLOYEE BENEFITS            | 476.44             | 2,279.70            | .00                 |
| 0280 ON-BEHALF                    | 589.92             | 589.92              | .00                 |
| 0300 PURCHASED PROF AND TECH SERV | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES  | .00                | .00                 | .00                 |
| 0600 SUPPLIES                     | .00                | 1,531.87            | .00                 |
| 0700 PROPERTY                     | .00                | 4,028.00            | .00                 |
| TOTAL 3300 COMMUNITY SERVICES     | 5,034.16           | 31,473.08           | .00                 |
| 5200 FUND TRANSFERS               |                    |                     |                     |
| 0900 OTHER ITEMS                  | .00                | .00                 | .00                 |
| TOTAL 5200 FUND TRANSFERS         | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                | 97,329.37          | 180,857.56          | .00                 |
| TOTAL FOR ENTERPRISE FUND (53)    | 16,072.91          | .00                 | .00                 |

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**JEFFERSON COUNTY PUBLIC SCHOOLS  
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| <b>ADULT EDUCATION (54)</b>    |                                      | <b>LAST FY<br/>ACTUALS</b> | <b>CY BUDGET<br/>APPROP</b> | <b>NY BUDGET<br/>APPROP</b> |
|--------------------------------|--------------------------------------|----------------------------|-----------------------------|-----------------------------|
| REVENUES                       |                                      |                            |                             |                             |
| 0999 BEGINNING BALANCE         |                                      |                            |                             |                             |
|                                | TOTAL 0999 BEGINNING BALANCE         | 99,461.81                  | 144,253.67                  | .00                         |
| RECEIPTS                       |                                      |                            |                             |                             |
| REVENUE FROM LOCAL SOURCES     |                                      |                            |                             |                             |
| EARNINGS ON INVESTMENTS        |                                      |                            |                             |                             |
| 1510                           | INTEREST ON INVESTMENTS              | 416.54                     | 387.89                      | .00                         |
|                                | TOTAL EARNINGS ON INVESTMENTS        | 416.54                     | 387.89                      | .00                         |
| COMMUNITY SERVICE ACTIVITIES   |                                      |                            |                             |                             |
| 1812                           | ADULT EDUCATION FEES                 | 399,441.90                 | 305,358.44                  | 450,000.00                  |
|                                | TOTAL COMMUNITY SERVICE ACTIVITIES   | 399,441.90                 | 305,358.44                  | 450,000.00                  |
|                                | TOTAL REVENUE FROM LOCAL SOURCES     | 399,858.44                 | 305,746.33                  | 450,000.00                  |
| REVENUE FROM STATE SOURCES     |                                      |                            |                             |                             |
| REVENUE FOR ON BEHALF PAYMENTS |                                      |                            |                             |                             |
| 3900                           | ON-BEHALF PAYMENTS / STATE           | 82,719.46                  | 77,779.70                   | .00                         |
|                                | TOTAL REVENUE FOR ON BEHALF PAYMENTS | 82,719.46                  | 77,779.70                   | .00                         |
|                                | TOTAL REVENUE FROM STATE SOURCES     | 82,719.46                  | 77,779.70                   | .00                         |
| OTHER RECEIPTS                 |                                      |                            |                             |                             |
| INTERFUND TRANSFERS            |                                      |                            |                             |                             |
| 5210                           | FUND TRANSFER                        | .00                        | .00                         | .00                         |
|                                | TOTAL INTERFUND TRANSFERS            | .00                        | .00                         | .00                         |
|                                | TOTAL OTHER RECEIPTS                 | .00                        | .00                         | .00                         |
|                                | TOTAL RECEIPTS                       | 482,577.90                 | 383,526.03                  | 450,000.00                  |
|                                | TOTAL REVENUES                       | 582,039.71                 | 527,779.70                  | 450,000.00                  |



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| ADULT EDUCATION (54)                      | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                    |                     |                     |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY | .00                | .00                 | .00                 |
| 1000 INSTRUCTION                          |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 47,105.40          | 39,137.86           | 12,831.00           |
| 0200 EMPLOYEE BENEFITS                    | 3,461.29           | 3,540.33            | 769.00              |
| 0500 OTHER PURCHASED SERVICES             | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                    | 50,566.69          | 42,678.19           | 13,600.00           |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 304,289.93         | 261,489.55          | 289,773.00          |
| 0200 EMPLOYEE BENEFITS                    | 29,742.24          | 26,203.67           | 27,177.00           |
| 0280 ON-BEHALF                            | 82,719.46          | 77,779.70           | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 17,459.83          | 23,902.00           | 24,700.00           |
| 0400 PURCHASED PROPERTY SERVICES          | 3,409.00           | 5,300.00            | 5,300.00            |
| 0500 OTHER PURCHASED SERVICES             | 63,357.87          | 66,628.59           | 66,450.00           |
| 0600 SUPPLIES                             | 13,548.43          | 16,181.74           | 14,950.00           |
| 0700 PROPERTY                             | 202.51             | 1,851.26            | 2,550.00            |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 2,961.48           | 765.00              | 500.00              |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV  | 517,690.75         | 480,101.51          | 431,400.00          |
| 5200 FUND TRANSFERS                       |                    |                     |                     |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                          | 1,753.05           | 5,000.00            | 5,000.00            |
| TOTAL 5200 FUND TRANSFERS                 | 1,753.05           | 5,000.00            | 5,000.00            |
| TOTAL EXPENDITURES                        | 570,010.49         | 527,779.70          | 450,000.00          |
| TOTAL FOR ADULT EDUCATION (54)            | 12,029.22          | .00                 | .00                 |

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| TUITION PROGRAMS (59)            |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | -173,683.48        | 30,792.14           | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| TUITION                          |  |                    |                     |                     |
| 1310                             | TUITION FROM INDIVIDUALS               | 663,178.30         | 712,669.33          | 749,303.95          |
| 1340                             | OTHER TUITION                          | .00                | .00                 | .00                 |
|                                  | TOTAL TUITION                          | 663,178.30         | 712,669.33          | 749,303.95          |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 663,178.30         | 712,669.33          | 749,303.95          |
| REVENUE FROM STATE SOURCES       |  |                    |                     |                     |
| REVENUE FOR ON BEHALF PAYMENTS   |  |                    |                     |                     |
| 3900                             | ON-BEHALF PAYMENTS / STATE             | 113,333.40         | 108,593.17          | .00                 |
|                                  | TOTAL REVENUE FOR ON BEHALF PAYMENTS   | 113,333.40         | 108,593.17          | .00                 |
|                                  | TOTAL REVENUE FROM STATE SOURCES       | 113,333.40         | 108,593.17          | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| INTERFUND TRANSFERS              |  |                    |                     |                     |
| 5210                             | FUND TRANSFER                          | 183,099.00         | .00                 | .00                 |
|                                  | TOTAL INTERFUND TRANSFERS              | 183,099.00         | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | 183,099.00         | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | 959,610.70         | 821,262.50          | 749,303.95          |
|                                  | TOTAL REVENUES                         | 785,927.22         | 852,054.64          | 749,303.95          |

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| TUITION PROGRAMS (59)                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                             |                    |                     |                     |
| 1000 INSTRUCTION                         |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 565,583.42         | 597,148.48          | 623,156.11          |
| 0200 EMPLOYEE BENEFITS                   | 105,222.73         | 114,717.09          | 120,001.28          |
| 0280 ON-BEHALF                           | 113,333.40         | 108,593.17          | .00                 |
| 0300 PURCHASED PROF AND TECH SERV        | .00                | 4,000.00            | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | 1,422.38           | 26,511.53           | 6,146.56            |
| 0700 PROPERTY                            | 364.99             | 1,084.37            | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                   | 785,926.92         | 852,054.64          | 749,303.95          |
| 2100 STUDENT SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                   | .00                | .00                 | .00                 |
| TOTAL 2100 STUDENT SUPPORT SERVICES      | .00                | .00                 | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                    |                     |                     |
| 0500 OTHER PURCHASED SERVICES            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | .00                | .00                 | .00                 |
| 2400 SCHOOL ADMIN SUPPORT                |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                   | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | .00                | .00                 | .00                 |
| 0700 PROPERTY                            | .00                | .00                 | .00                 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT          | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                       | 785,926.92         | 852,054.64          | 749,303.95          |
| TOTAL FOR TUITION PROGRAMS (59)          | .30                | .00                 | .00                 |

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**JEFFERSON COUNTY PUBLIC SCHOOLS**  
**TENTATIVE BUDGET REPORT FOR FY 2017**
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| FIDUCIARY FUND-AGENCY FUND (60   |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | 687.77             | .00                 | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | 687.77             | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | 164,955.41         | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 164,955.41         | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 165,643.18         | .00                 | .00                 |
| REVENUE FROM FEDERAL SOURCES     |  |                    |                     |                     |
| RESTRICTED THROUGH THE STATE     |  |                    |                     |                     |
| 4500                             | RESTRICTED FEDERAL THRU STATE          | .00                | .00                 | .00                 |
|                                  | TOTAL RESTRICTED THROUGH THE STATE     | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM FEDERAL SOURCES     | .00                | .00                 | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| INTERFUND TRANSFERS              |  |                    |                     |                     |
| 5210                             | FUND TRANSFER                          | .00                | .00                 | .00                 |
|                                  | TOTAL INTERFUND TRANSFERS              | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | 165,643.18         | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | 165,643.18         | .00                 | .00                 |

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| FIDUCIARY FUND-AGENCY FUND (60)           | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 1000 INSTRUCTION                          |                    |                     |                     |
| 0900 OTHER ITEMS                          | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                    | .00                | .00                 | .00                 |
| 3300 COMMUNITY SERVICES                   |                    |                     |                     |
| 0600 SUPPLIES                             | 8,702.00           | .00                 | .00                 |
| TOTAL 3300 COMMUNITY SERVICES             | 8,702.00           | .00                 | .00                 |
| TOTAL EXPENDITURES                        | 8,702.00           | .00                 | .00                 |
| TOTAL FOR FIDUCIARY FUND-AGENCY FUND (60) | 156,941.18         | .00                 | .00                 |

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| AGENCY FUNDS (6000)                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| REVENUES                               |                    |                     |                     |
| 0999 BEGINNING BALANCE                 |                    |                     |                     |
| TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                               |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES             |                    |                     |                     |
| EARNINGS ON INVESTMENTS                |                    |                     |                     |
| 1510 INTEREST ON INVESTMENTS           | .00                | .00                 | .00                 |
| TOTAL EARNINGS ON INVESTMENTS          | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES       |                    |                     |                     |
| 1920 CONTRIBUTIONS/DONATIONS           | .00                | .00                 | .00                 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
| TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
| REVENUE FROM FEDERAL SOURCES           |                    |                     |                     |
| RESTRICTED THROUGH THE STATE           |                    |                     |                     |
| 4500 RESTRICTED FEDERAL THRU STATE     | .00                | .00                 | .00                 |
| TOTAL RESTRICTED THROUGH THE STATE     | .00                | .00                 | .00                 |
| TOTAL REVENUE FROM FEDERAL SOURCES     | .00                | .00                 | .00                 |
| OTHER RECEIPTS                         |                    |                     |                     |
| INTERFUND TRANSFERS                    |                    |                     |                     |
| 5210 FUND TRANSFER                     | .00                | .00                 | .00                 |
| TOTAL INTERFUND TRANSFERS              | .00                | .00                 | .00                 |
| TOTAL OTHER RECEIPTS                   | .00                | .00                 | .00                 |
| TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
| TOTAL REVENUES                         | .00                | .00                 | .00                 |

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| AGENCY FUNDS (6000)           | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                  |                    |                     |                     |
| 1000 INSTRUCTION              |                    |                     |                     |
| 0900 OTHER ITEMS              | .00                | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION        | .00                | .00                 | .00                 |
| 3300 COMMUNITY SERVICES       |                    |                     |                     |
| 0600 SUPPLIES                 | .00                | .00                 | .00                 |
| TOTAL 3300 COMMUNITY SERVICES | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES            | .00                | .00                 | .00                 |
| TOTAL FOR AGENCY FUNDS (6000) | .00                | .00                 | .00                 |



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| JEFF CTY PUB ED FOUNDATION (70 |                                    | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|------------------------------------|--------------------|---------------------|---------------------|
| REVENUES                       |                                    |                    |                     |                     |
| RECEIPTS                       |                                    |                    |                     |                     |
| OTHER RECEIPTS                 |                                    |                    |                     |                     |
| INTERFUND TRANSFERS            |                                    |                    |                     |                     |
| 5210                           | FUND TRANSFER                      | .00                | .00                 | .00                 |
|                                | TOTAL INTERFUND TRANSFERS          | .00                | .00                 | .00                 |
|                                | TOTAL OTHER RECEIPTS               | .00                | .00                 | .00                 |
|                                | TOTAL RECEIPTS                     | .00                | .00                 | .00                 |
|                                | TOTAL REVENUES                     | .00                | .00                 | .00                 |
|                                | TOTAL FOR SAVINGS BOND FUND (6900) | .00                | .00                 | .00                 |

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**JEFFERSON COUNTY PUBLIC SCHOOLS**  
**TENTATIVE BUDGET REPORT FOR FY 2017**
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| JEFF CTY PUB ED FOUNDATION (70   |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | 1,180,677.21       | 1,272,296.53        | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | 141.57             | 79.35               | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | 141.57             | 79.35               | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | 1,052,066.22       | 751,504.74          | .00                 |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 1,052,066.22       | 751,504.74          | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 1,052,207.79       | 751,584.09          | .00                 |
| REVENUE FROM FEDERAL SOURCES     |  |                    |                     |                     |
| THROUGH INTERMEDIATE AGENCIES    |  |                    |                     |                     |
| 4700                             | FEDERAL REV THRU INTERMED SRC          | .00                | .00                 | .00                 |
|                                  | TOTAL THROUGH INTERMEDIATE AGENCIES    | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM FEDERAL SOURCES     | .00                | .00                 | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| INTERFUND TRANSFERS              |  |                    |                     |                     |
| 5210                             | FUND TRANSFER                          | .00                | .00                 | .00                 |
|                                  | TOTAL INTERFUND TRANSFERS              | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | 1,052,207.79       | 751,584.09          | .00                 |
|                                  | TOTAL REVENUES                         | 2,232,885.00       | 2,023,880.62        | .00                 |

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| JEFF CTY PUB ED FOUNDATION (70           | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                             |                    |                     |                     |
| 1000 INSTRUCTION                         |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 89,954.28          | 183,240.19          | .00                 |
| 0200 EMPLOYEE BENEFITS                   | 9,989.38           | 28,050.60           | .00                 |
| 0300 PURCHASED PROF AND TECH SERV        | 30,050.00          | 69,973.05           | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | 65.55               | .00                 |
| 0500 OTHER PURCHASED SERVICES            | 30,064.47          | 11,050.81           | .00                 |
| 0600 SUPPLIES                            | 132,642.29         | 453,166.45          | .00                 |
| 0700 PROPERTY                            | 44,793.03          | 35,557.38           | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 8,952.17           | 11,763.11           | .00                 |
| TOTAL 1000 INSTRUCTION                   | 346,445.62         | 792,867.14          | .00                 |
| 2100 STUDENT SUPPORT SERVICES            |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                   | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | .00                 | .00                 |
| 0500 OTHER PURCHASED SERVICES            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                            | 6,955.34           | 10,825.00           | .00                 |
| 0700 PROPERTY                            | 35,925.71          | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | .00                | .00                 | .00                 |
| TOTAL 2100 STUDENT SUPPORT SERVICES      | 42,881.05          | 10,825.00           | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | 18,011.00          | 29,727.45           | .00                 |
| 0200 EMPLOYEE BENEFITS                   | 1,680.18           | 1,580.47            | .00                 |
| 0300 PURCHASED PROF AND TECH SERV        | 297,422.82         | 174,292.48          | .00                 |
| 0400 PURCHASED PROPERTY SERVICES         | .00                | 8,121.12            | .00                 |
| 0500 OTHER PURCHASED SERVICES            | 12,696.42          | 30,041.91           | .00                 |
| 0600 SUPPLIES                            | 94,803.64          | 192,995.30          | .00                 |
| 0700 PROPERTY                            | 65,525.78          | 24,197.34           | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS      | 36,518.17          | 329,462.35          | .00                 |
| 0900 OTHER ITEMS                         | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV | 526,658.01         | 790,418.42          | .00                 |
| 2300 DISTRICT ADMIN SUPPORT              |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | 118,970.61          | .00                 |
| 0200 EMPLOYEE BENEFITS                   | .00                | 6,029.39            | .00                 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT        | .00                | 125,000.00          | .00                 |
| 2400 SCHOOL ADMIN SUPPORT                |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES         | .00                | 19,462.00           | .00                 |
| 0200 EMPLOYEE BENEFITS                   | .00                | 897.00              | .00                 |
| 0600 SUPPLIES                            | .00                | .00                 | .00                 |

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| JEFF CTY PUB ED FOUNDATION (70            | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT           | .00                | 20,359.00           | .00                 |
| 2500 BUSINESS SUPPORT SERVICES            |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV         | 25,289.28          | .00                 | .00                 |
| 0600 SUPPLIES                             | 941.91             | 1,417.13            | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | 439.34             | 16,063.75           | .00                 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | 26,670.53          | 17,480.88           | .00                 |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | .00                | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | .00                | .00                 | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | .00                 | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | 4,812.15           | 7,477.85            | .00                 |
| 0700 PROPERTY                             | 10,114.46          | 49,000.00           | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 14,926.61          | 56,477.85           | .00                 |
| 2700 STUDENT TRANSPORTATION               |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 31.70              | 218.30              | .00                 |
| 0200 EMPLOYEE BENEFITS                    | 9.10               | 69.90               | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | .00                | 31,804.06           | .00                 |
| 0500 OTHER PURCHASED SERVICES             | 11,020.00          | 7,556.57            | .00                 |
| TOTAL 2700 STUDENT TRANSPORTATION         | 11,060.80          | 39,648.83           | .00                 |
| 2900 OTHER INSTRUCTIONAL                  |                    |                     |                     |
| 0500 OTHER PURCHASED SERVICES             | .00                | .00                 | .00                 |
| 0600 SUPPLIES                             | .00                | .00                 | .00                 |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS       | .00                | .00                 | .00                 |
| TOTAL 2900 OTHER INSTRUCTIONAL            | .00                | .00                 | .00                 |
| 3100 FOOD SERVICE OPERATION               |                    |                     |                     |
| 0600 SUPPLIES                             | 699.95             | 500.00              | .00                 |
| TOTAL 3100 FOOD SERVICE OPERATION         | 699.95             | 500.00              | .00                 |
| 3300 COMMUNITY SERVICES                   |                    |                     |                     |
| 0100 SALARIES PERSONNEL SERVICES          | 4,479.38           | .00                 | .00                 |
| 0200 EMPLOYEE BENEFITS                    | 359.81             | .00                 | .00                 |
| 0300 PURCHASED PROF AND TECH SERV         | 44,834.26          | 138,244.64          | .00                 |
| 0400 PURCHASED PROPERTY SERVICES          | .00                | .00                 | .00                 |

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| JEFF CTY PUB ED FOUNDATION (70              | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| 0500 OTHER PURCHASED SERVICES               | 262.50             | 660.00              | .00                 |
| 0600 SUPPLIES                               | 8,443.54           | 28,451.63           | .00                 |
| 0700 PROPERTY                               | 337.75             | .00                 | .00                 |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | 4,740.62           | 2,747.47            | .00                 |
| TOTAL 3300 COMMUNITY SERVICES               | 63,457.86          | 170,103.74          | .00                 |
| 3400 ADULT EDUCATION OPERATIONS             |                    |                     |                     |
| 0800 DEBT SERVICE AND MISCELLANEOUS         | .00                | .00                 | .00                 |
| TOTAL 3400 ADULT EDUCATION OPERATIONS       | .00                | .00                 | .00                 |
| 5200 FUND TRANSFERS                         |                    |                     |                     |
| 0900 OTHER ITEMS                            | .00                | .00                 | .00                 |
| TOTAL 5200 FUND TRANSFERS                   | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                          | 1,032,800.43       | 2,023,680.86        | .00                 |
| TOTAL FOR JEFF CTY PUB ED FOUNDATION (7000) | 1,200,084.57       | 199.76              | .00                 |

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| KATHERINE AVELLAR TRUST (7010)   |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | .00                | .00                 | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | .00                | .00                 | .00                 |

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| KATHERINE AVELLAR TRUST (7010) |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|--|--------------------|---------------------|---------------------|
| EXPENDITURES                   |  |                    |                     |                     |
| 2100 STUDENT SUPPORT SERVICES  |  |                    |                     |                     |
| 0100                           | SALARIES PERSONNEL SERVICES              | .00                | .00                 | .00                 |
| 0600                           | SUPPLIES                                 | .00                | .00                 | .00                 |
|                                | TOTAL 2100 STUDENT SUPPORT SERVICES      | .00                | .00                 | .00                 |
| 5200 FUND TRANSFERS            |  |                    |                     |                     |
| 0900                           | OTHER ITEMS                              | .00                | .00                 | .00                 |
|                                | TOTAL 5200 FUND TRANSFERS                | .00                | .00                 | .00                 |
|                                | TOTAL EXPENDITURES                       | .00                | .00                 | .00                 |
|                                | TOTAL FOR KATHERINE AVELLAR TRUST (7010) | .00                | .00                 | .00                 |

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| JEFF CO PUBLIC EDUC FOUNDATION   |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| 0999 BEGINNING BALANCE           |  |                    |                     |                     |
|                                  | TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| EARNINGS ON INVESTMENTS          |  |                    |                     |                     |
| 1510                             | INTEREST ON INVESTMENTS                | .00                | .00                 | .00                 |
|                                  | TOTAL EARNINGS ON INVESTMENTS          | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1920                             | CONTRIBUTIONS/DONATIONS                | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| INTERFUND TRANSFERS              |  |                    |                     |                     |
| 5210                             | FUND TRANSFER                          | .00                | .00                 | .00                 |
|                                  | TOTAL INTERFUND TRANSFERS              | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | .00                | .00                 | .00                 |



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| JEFF CO PUBLIC EDUC FOUNDATION               | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                                 |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY          |                    |                     |                     |
| 0600 SUPPLIES                                | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY    | .00                | .00                 | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV           |                    |                     |                     |
| 0300 PURCHASED PROF AND TECH SERV            | .00                | .00                 | .00                 |
| 0600 SUPPLIES                                | .00                | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV     | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                           | .00                | .00                 | .00                 |
| TOTAL FOR JEFF CO PUBLIC EDUC FOUNDAT (7020) | .00                | .00                 | .00                 |

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| SPECIAL ACTIVITY (7030)                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| REVENUES                               |                    |                     |                     |
| 0999 BEGINNING BALANCE                 |                    |                     |                     |
| TOTAL 0999 BEGINNING BALANCE           | .00                | .00                 | .00                 |
| RECEIPTS                               |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES             |                    |                     |                     |
| EARNINGS ON INVESTMENTS                |                    |                     |                     |
| 1510 INTEREST ON INVESTMENTS           | .00                | .00                 | .00                 |
| TOTAL EARNINGS ON INVESTMENTS          | .00                | .00                 | .00                 |
| OTHER REVENUE FROM LOCAL SOURCES       |                    |                     |                     |
| 1993 OTHER REBATES                     | .00                | .00                 | .00                 |
| TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
| TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
| OTHER RECEIPTS                         |                    |                     |                     |
| INTERFUND TRANSFERS                    |                    |                     |                     |
| 5210 FUND TRANSFER                     | .00                | .00                 | .00                 |
| TOTAL INTERFUND TRANSFERS              | .00                | .00                 | .00                 |
| TOTAL OTHER RECEIPTS                   | .00                | .00                 | .00                 |
| TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
| TOTAL REVENUES                         | .00                | .00                 | .00                 |

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| SPECIAL ACTIVITY (7030)                   |                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                                |                    |                     |                     |
| 0000 RESTRICT TO REV & BAL SHT ONLY       |                                |                    |                     |                     |
| 0300                                      | PURCHASED PROF AND TECH SERV   | .00                | .00                 | .00                 |
| 0600                                      | SUPPLIES                       | .00                | .00                 | .00                 |
| 0800                                      | DEBT SERVICE AND MISCELLANEOUS | .00                | .00                 | .00                 |
| TOTAL 0000 RESTRICT TO REV & BAL SHT ONLY |                                | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                        |                                | .00                | .00                 | .00                 |
| TOTAL FOR SPECIAL ACTIVITY (7030)         |                                | .00                | .00                 | .00                 |

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 TENTATIVE BUDGET REPORT FOR FY 2017

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| RUSSELL RIGGS TRUST (7040) |                                  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------|----------------------------------|--------------------|---------------------|---------------------|
| REVENUES                   |                                  |                    |                     |                     |
| 0999 BEGINNING BALANCE     |                                  |                    |                     |                     |
|                            | TOTAL 0999 BEGINNING BALANCE     | .00                | .00                 | .00                 |
| RECEIPTS                   |                                  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES |                                  |                    |                     |                     |
| EARNINGS ON INVESTMENTS    |                                  |                    |                     |                     |
| 1510                       | INTEREST ON INVESTMENTS          | .00                | .00                 | .00                 |
|                            | TOTAL EARNINGS ON INVESTMENTS    | .00                | .00                 | .00                 |
|                            | TOTAL REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                            | TOTAL RECEIPTS                   | .00                | .00                 | .00                 |
|                            | TOTAL REVENUES                   | .00                | .00                 | .00                 |

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| GOVERNMENTAL ASSETS (8)              | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                         |                    |                     |                     |
| 3300 COMMUNITY SERVICES              |                    |                     |                     |
| 0600 SUPPLIES                        | .00                | .00                 | .00                 |
| TOTAL 3300 COMMUNITY SERVICES        | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                   | .00                | .00                 | .00                 |
| TOTAL FOR RUSSELL RIGGS TRUST (7040) | .00                | .00                 | .00                 |

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| GOVERNMENTAL ASSETS (8)          |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | 1,312.60           | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | 1,312.60           | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | 1,312.60           | .00                 | .00                 |
| OTHER RECEIPTS                   |  |                    |                     |                     |
| SALE OR COMP FOR LOSS OF ASSETS  |  |                    |                     |                     |
| 5311                             | SALE OF LAND & IMPROVEMENTS            | -3,445.67          | .00                 | .00                 |
| 5331                             | SALE OF BUILDINGS                      | .00                | .00                 | .00                 |
| 5341                             | SALE OF MACH/EQUIP/FURN/FIXTUR         | -259,340.26        | .00                 | .00                 |
|                                  | TOTAL SALE OR COMP FOR LOSS OF ASSETS  | -262,785.93        | .00                 | .00                 |
|                                  | TOTAL OTHER RECEIPTS                   | -262,785.93        | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | -261,473.33        | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | -261,473.33        | .00                 | .00                 |

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| GOVERNMENTAL ASSETS (8)                   | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                              |                    |                     |                     |
| 1000 INSTRUCTION                          |                    |                     |                     |
| 0700 PROPERTY                             | 40,311,848.49      | .00                 | .00                 |
| TOTAL 1000 INSTRUCTION                    | 40,311,848.49      | .00                 | .00                 |
| 2100 STUDENT SUPPORT SERVICES             |                    |                     |                     |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| TOTAL 2100 STUDENT SUPPORT SERVICES       | .00                | .00                 | .00                 |
| 2200 INSTRUCTIONAL STAFF SUPP SERV        |                    |                     |                     |
| 0700 PROPERTY                             | 1,144.49           | .00                 | .00                 |
| TOTAL 2200 INSTRUCTIONAL STAFF SUPP SERV  | 1,144.49           | .00                 | .00                 |
| 2300 DISTRICT ADMIN SUPPORT               |                    |                     |                     |
| 0700 PROPERTY                             | 3,216,346.64       | .00                 | .00                 |
| TOTAL 2300 DISTRICT ADMIN SUPPORT         | 3,216,346.64       | .00                 | .00                 |
| 2400 SCHOOL ADMIN SUPPORT                 |                    |                     |                     |
| 0700 PROPERTY                             | .00                | .00                 | .00                 |
| TOTAL 2400 SCHOOL ADMIN SUPPORT           | .00                | .00                 | .00                 |
| 2500 BUSINESS SUPPORT SERVICES            |                    |                     |                     |
| 0700 PROPERTY                             | 26,677.21          | .00                 | .00                 |
| TOTAL 2500 BUSINESS SUPPORT SERVICES      | 26,677.21          | .00                 | .00                 |
| 2600 PLANT OPERATIONS & MAINTENANCE       |                    |                     |                     |
| 0700 PROPERTY                             | 713,840.52         | .00                 | .00                 |
| TOTAL 2600 PLANT OPERATIONS & MAINTENANCE | 713,840.52         | .00                 | .00                 |
| 2700 STUDENT TRANSPORTATION               |                    |                     |                     |
| 0700 PROPERTY                             | 5,766,774.21       | .00                 | .00                 |
| TOTAL 2700 STUDENT TRANSPORTATION         | 5,766,774.21       | .00                 | .00                 |
| 3300 COMMUNITY SERVICES                   |                    |                     |                     |
| 0700 PROPERTY                             | 146,480.45         | .00                 | .00                 |

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| GOVERNMENTAL ASSETS (8)           | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-----------------------------------|--------------------|---------------------|---------------------|
| TOTAL 3300 COMMUNITY SERVICES     | 146,480.45         | .00                 | .00                 |
| UNDEFINED FUNC                    |                    |                     |                     |
| 0700 PROPERTY                     | .00                | .00                 | .00                 |
| TOTAL UNDEFINED FUNC              | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                | 50,183,112.01      | .00                 | .00                 |
| TOTAL FOR GOVERNMENTAL ASSETS (8) | -50,444,585.34     | .00                 | .00                 |



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 TENTATIVE BUDGET REPORT FOR FY 2017

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 glkybdr

| FOOD SERVICE ASSET GROUP (81)    |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | .00                | .00                 | .00                 |

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JEFFERSON COUNTY PUBLIC SCHOOLS  
 TENTATIVE BUDGET REPORT FOR FY 2017

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| DAY CARE ASSET GROUP (82)               | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---|--------------------|---------------------|---------------------|
| EXPENDITURES                            |                    |                     |                     |
| 3100 FOOD SERVICE OPERATION             |                    |                     |                     |
| 0700 PROPERTY                           | 4,257,401.66       | .00                 | .00                 |
| TOTAL 3100 FOOD SERVICE OPERATION       | 4,257,401.66       | .00                 | .00                 |
| TOTAL EXPENDITURES                      | 4,257,401.66       | .00                 | .00                 |
| TOTAL FOR FOOD SERVICE ASSET GROUP (81) | -4,257,401.66      | .00                 | .00                 |

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| DAY CARE ASSET GROUP (82)        |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | .00                | .00                 | .00                 |

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 TENTATIVE BUDGET REPORT FOR FY 2017

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| ADULT EDUCATION ASSET GROUP (8)     | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-------------------------------------|--------------------|---------------------|---------------------|
| EXPENDITURES                        |                    |                     |                     |
| 3200 DAY CARE OPERATIONS            |                    |                     |                     |
| 0700 PROPERTY                       | .00                | .00                 | .00                 |
| TOTAL 3200 DAY CARE OPERATIONS      | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                  | .00                | .00                 | .00                 |
| TOTAL FOR DAY CARE ASSET GROUP (82) | .00                | .00                 | .00                 |

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| ADULT EDUCATION ASSET GROUP (8)  |  | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|----------------------------------|--|--------------------|---------------------|---------------------|
| REVENUES                         |  |                    |                     |                     |
| RECEIPTS                         |  |                    |                     |                     |
| REVENUE FROM LOCAL SOURCES       |  |                    |                     |                     |
| OTHER REVENUE FROM LOCAL SOURCES |  |                    |                     |                     |
| 1930                             | GAIN/LOSS ON SALE OF ASSETS            | .00                | .00                 | .00                 |
|                                  | TOTAL OTHER REVENUE FROM LOCAL SOURCES | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUE FROM LOCAL SOURCES       | .00                | .00                 | .00                 |
|                                  | TOTAL RECEIPTS                         | .00                | .00                 | .00                 |
|                                  | TOTAL REVENUES                         | .00                | .00                 | .00                 |

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TENTATIVE BUDGET REPORT FOR FY 2017

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| ADULT EDUCATION ASSET GROUP (8)            | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--|--------------------|---------------------|---------------------|
| EXPENDITURES                               |                    |                     |                     |
| 3400 ADULT EDUCATION OPERATIONS            |                    |                     |                     |
| 0700 PROPERTY                              | .00                | .00                 | .00                 |
| TOTAL 3400 ADULT EDUCATION OPERATIONS      | .00                | .00                 | .00                 |
| TOTAL EXPENDITURES                         | .00                | .00                 | .00                 |
| TOTAL FOR ADULT EDUCATION ASSET GROUP (84) | .00                | .00                 | .00                 |

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TENTATIVE BUDGET REPORT FOR FY 2017

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|                                | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|--------------------------------|--------------------|---------------------|---------------------|
| SUMMARY PAGE                   |                    |                     |                     |
| TOTAL OF REVENUES FUND 1       | 1,139,092,158.04   | 1,149,075,658.59    | 1,172,724,852.63    |
| TOTAL OF EXPENDITURES FUND 1   | 1,019,884,277.12   | 1,149,056,403.06    | 1,172,724,852.63    |
| TOTAL FOR FUND 1               | 119,207,880.92     | 19,255.53           | .00                 |
| TOTAL OF REVENUES FUND 2       | 136,157,536.63     | 140,748,600.85      | 104,481,109.85      |
| TOTAL OF EXPENDITURES FUND 2   | 135,546,595.69     | 140,831,192.27      | 104,481,109.85      |
| TOTAL FOR FUND 2               | 610,940.94         | -82,591.42          | .00                 |
| TOTAL OF REVENUES FUND 22      | 719,682.28         | 1,457,652.65        | .00                 |
| TOTAL OF EXPENDITURES FUND 22  | 107,941.50         | 2,126,587.61        | .00                 |
| TOTAL FOR FUND 22              | 611,740.78         | -668,934.96         | .00                 |
| TOTAL OF REVENUES FUND 310     | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| TOTAL OF EXPENDITURES FUND 310 | 8,701,711.00       | 8,730,000.00        | 8,727,000.00        |
| TOTAL FOR FUND 310             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 320     | 39,075,880.39      | 32,950,714.00       | 34,680,000.00       |
| TOTAL OF EXPENDITURES FUND 320 | 38,832,168.59      | 32,950,714.00       | 34,680,000.00       |
| TOTAL FOR FUND 320             | 243,711.80         | .00                 | .00                 |
| TOTAL OF REVENUES FUND 350     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 350 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 350             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 360     | 97,866,327.30      | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 360 | 112,729,131.56     | .00                 | .00                 |
| TOTAL FOR FUND 360             | -14,862,804.26     | .00                 | .00                 |
| TOTAL OF REVENUES FUND 400     | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
| TOTAL OF EXPENDITURES FUND 400 | 45,948,681.58      | 50,530,714.00       | 52,370,714.00       |
| TOTAL FOR FUND 400             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 51      | 81,800,623.24      | 99,766,848.33       | 67,399,510.70       |
| TOTAL OF EXPENDITURES FUND 51  | 62,764,058.73      | 94,610,755.94       | 67,399,510.70       |
| TOTAL FOR FUND 51              | 19,036,564.51      | 5,156,092.39        | .00                 |
| TOTAL OF REVENUES FUND 52      | 593,451.85         | 667,964.07          | 609,734.60          |
| TOTAL OF EXPENDITURES FUND 52  | 480,890.70         | 667,964.07          | 609,734.60          |
| TOTAL FOR FUND 52              | 112,561.15         | .00                 | .00                 |
| TOTAL OF REVENUES FUND 53      | 113,402.28         | 180,857.56          | .00                 |
| TOTAL OF EXPENDITURES FUND 53  | 97,329.37          | 180,857.56          | .00                 |
| TOTAL FOR FUND 53              | 16,072.91          | .00                 | .00                 |
| TOTAL OF REVENUES FUND 54      | 582,039.71         | 527,779.70          | 450,000.00          |
| TOTAL OF EXPENDITURES FUND 54  | 570,010.49         | 527,779.70          | 450,000.00          |
| TOTAL FOR FUND 54              | 12,029.22          | .00                 | .00                 |
| TOTAL OF REVENUES FUND 59      | 785,927.22         | 852,054.64          | 749,303.95          |
| TOTAL OF EXPENDITURES FUND 59  | 785,926.92         | 852,054.64          | 749,303.95          |
| TOTAL FOR FUND 59              | .30                | .00                 | .00                 |

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JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017

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|                                 | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|---------------------------------|--------------------|---------------------|---------------------|
| TOTAL OF REVENUES FUND 60       | 165,643.18         | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 60   | 8,702.00           | .00                 | .00                 |
| TOTAL FOR FUND 60               | 156,941.18         | .00                 | .00                 |
| TOTAL OF REVENUES FUND 6000     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 6000 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 6000             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 6900     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 6900 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 6900             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 7000     | 2,232,885.00       | 2,023,880.62        | .00                 |
| TOTAL OF EXPENDITURES FUND 7000 | 1,032,800.43       | 2,023,680.86        | .00                 |
| TOTAL FOR FUND 7000             | 1,200,084.57       | 199.76              | .00                 |
| TOTAL OF REVENUES FUND 7010     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 7010 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 7010             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 7020     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 7020 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 7020             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 7030     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 7030 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 7030             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 7040     | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 7040 | .00                | .00                 | .00                 |
| TOTAL FOR FUND 7040             | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 8        | -261,473.33        | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 8    | 50,183,112.01      | .00                 | .00                 |
| TOTAL FOR FUND 8                | -50,444,585.34     | .00                 | .00                 |
| TOTAL OF REVENUES FUND 81       | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 81   | 4,257,401.66       | .00                 | .00                 |
| TOTAL FOR FUND 81               | -4,257,401.66      | .00                 | .00                 |
| TOTAL OF REVENUES FUND 82       | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 82   | .00                | .00                 | .00                 |
| TOTAL FOR FUND 82               | .00                | .00                 | .00                 |
| TOTAL OF REVENUES FUND 84       | .00                | .00                 | .00                 |
| TOTAL OF EXPENDITURES FUND 84   | .00                | .00                 | .00                 |
| TOTAL FOR FUND 84               | .00                | .00                 | .00                 |

GRAND TOTALS EXCLUDE THE TOTALS FOR FUNDS 360, 4XX, 6XX, 7XXX, 8XXX AND 9XXX



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TENTATIVE BUDGET REPORT FOR FY 2017

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|                             | LAST FY<br>ACTUALS | CY BUDGET<br>APPROP | NY BUDGET<br>APPROP |
|-----------------------------|--------------------|---------------------|---------------------|
| GRAND TOTAL OF REVENUES     | 1,407,622,412.64   | 1,434,958,130.39    | 1,389,821,511.73    |
| GRAND TOTAL OF EXPENDITURES | 1,267,770,910.11   | 1,430,534,308.85    | 1,389,821,511.73    |
| GRAND TOTAL                 | 139,851,502.53     | 4,423,821.54        | .00                 |

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JEFFERSON COUNTY PUBLIC SCHOOLS  
TENTATIVE BUDGET REPORT FOR FY 2017  
REPORT OPTIONS

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|  |       |       |
|--|-------|-------|
| Fiscal Year for reports                | 2017  |       |
| Projections                            | 17002 | 17106 |
|  | 27130 | 27131 |
|  | 27132 | 27133 |
|  | 27134 | 27135 |
| Budget Level                           | 3     |       |
| Include account detail?                | N     |       |
| Output file options                    | B     |       |
| P - Paper/saved reports Only           |       |       |
| M - Magnetic Media & Spreadsheet       |       |       |
| B - Both Paper & Mag Media/Spreadsheet |       |       |

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\*\* END OF REPORT - Generated by Rowland, Tara G. \*\*