

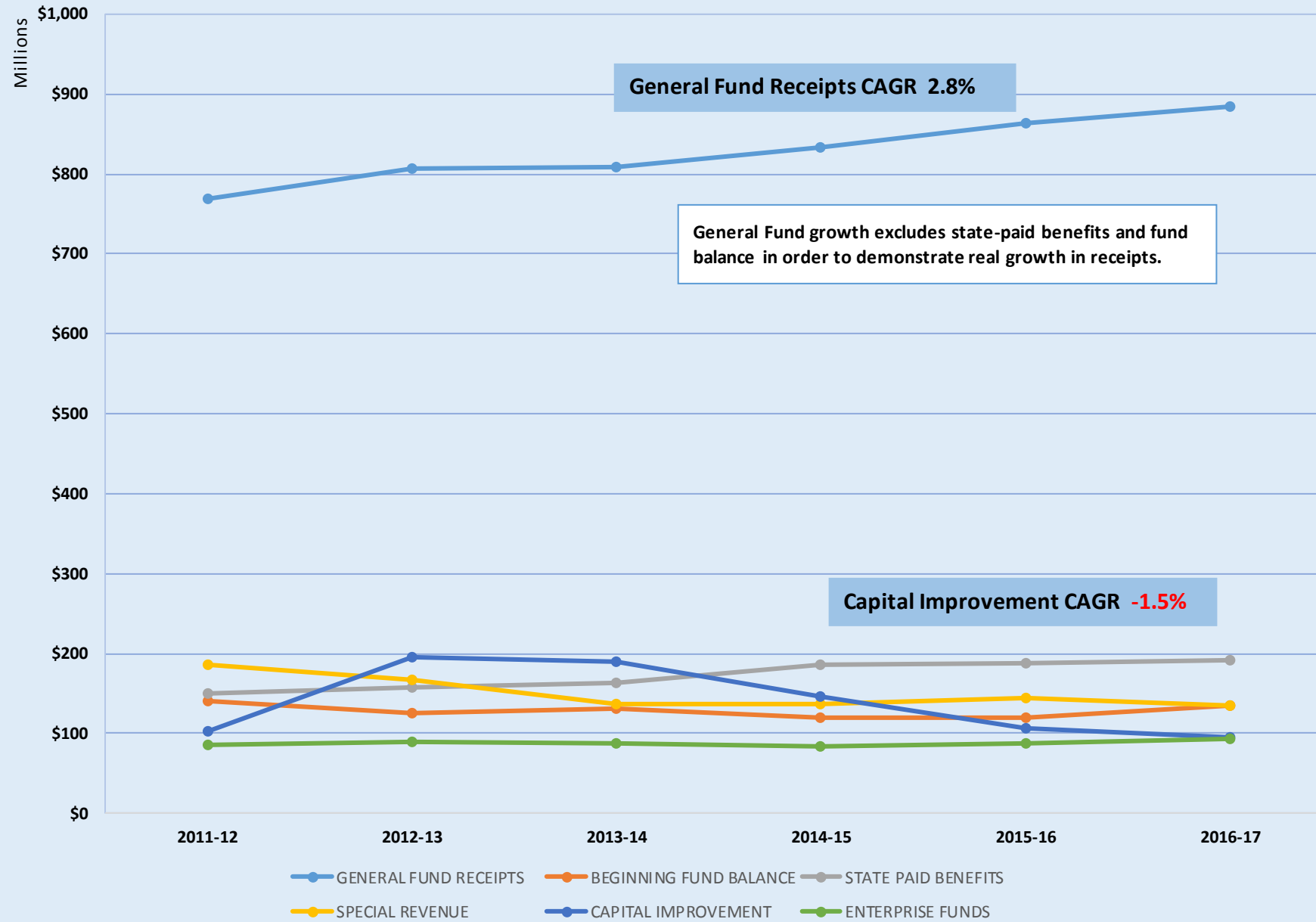
FY 2016-17 WORKING BUDGET

September 13, 2016 Work Session
JEFFERSON COUNTY BOARD OF EDUCATION

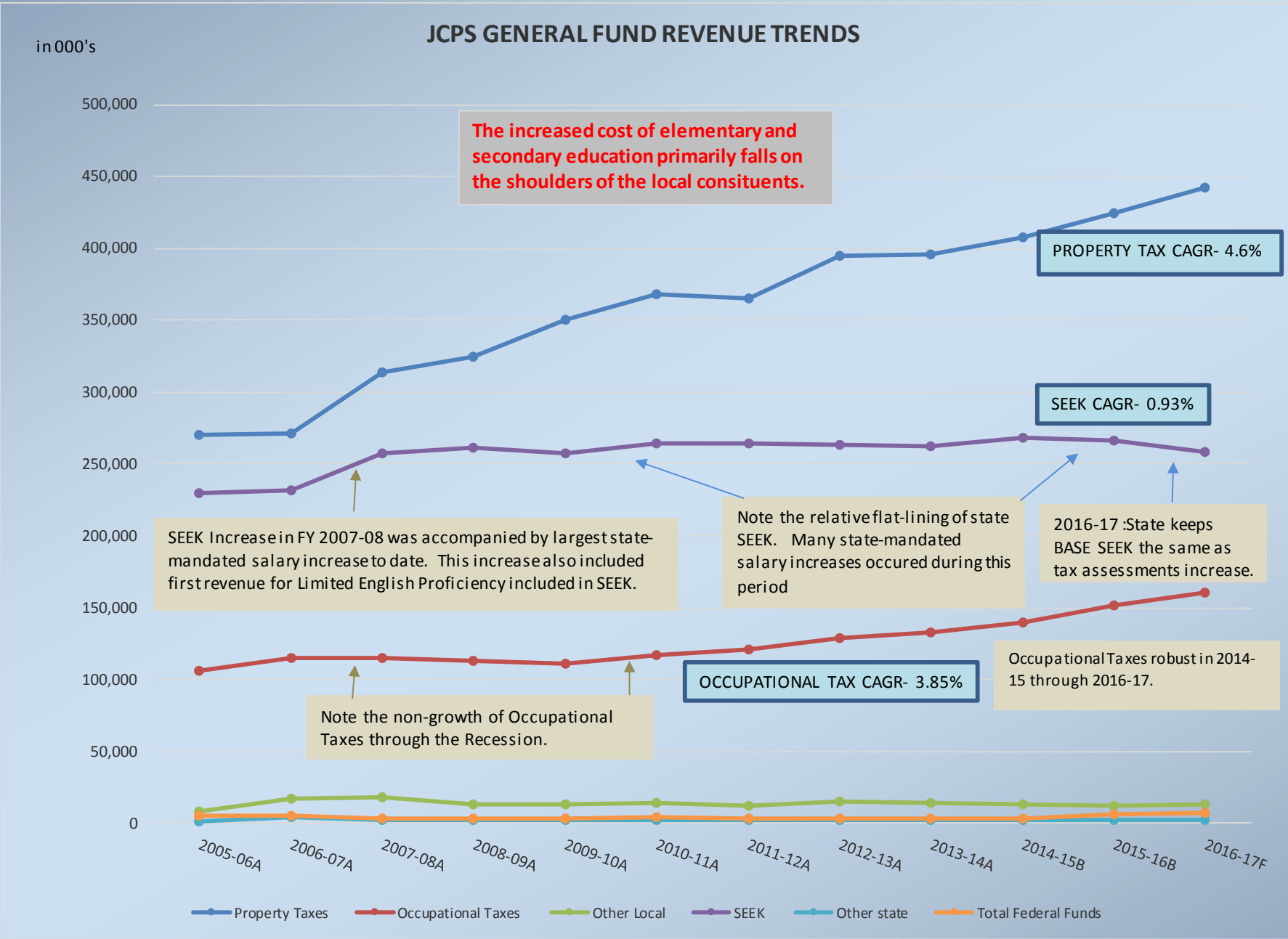
“In the new-year, we will continue to focus on the classroom because for us, that is the center of the universe and we will continue to provide the support and resources that are needed in the classroom so each and every child can gain both the academic and behavioral skills they need to succeed.”

Dr. Donna Hargens

TOTAL DISTRICT REVENUE



JCPS GENERAL FUND REVENUE TRENDS



The increased cost of elementary and secondary education primarily falls on the shoulders of the local constituents.

PROPERTY TAX CAGR- 4.6%

SEEK CAGR- 0.93%

SEEK Increase in FY 2007-08 was accompanied by largest state-mandated salary increase to date. This increase also included first revenue for Limited English Proficiency included in SEEK.

Note the relative flat-lining of state SEEK. Many state-mandated salary increases occurred during this period

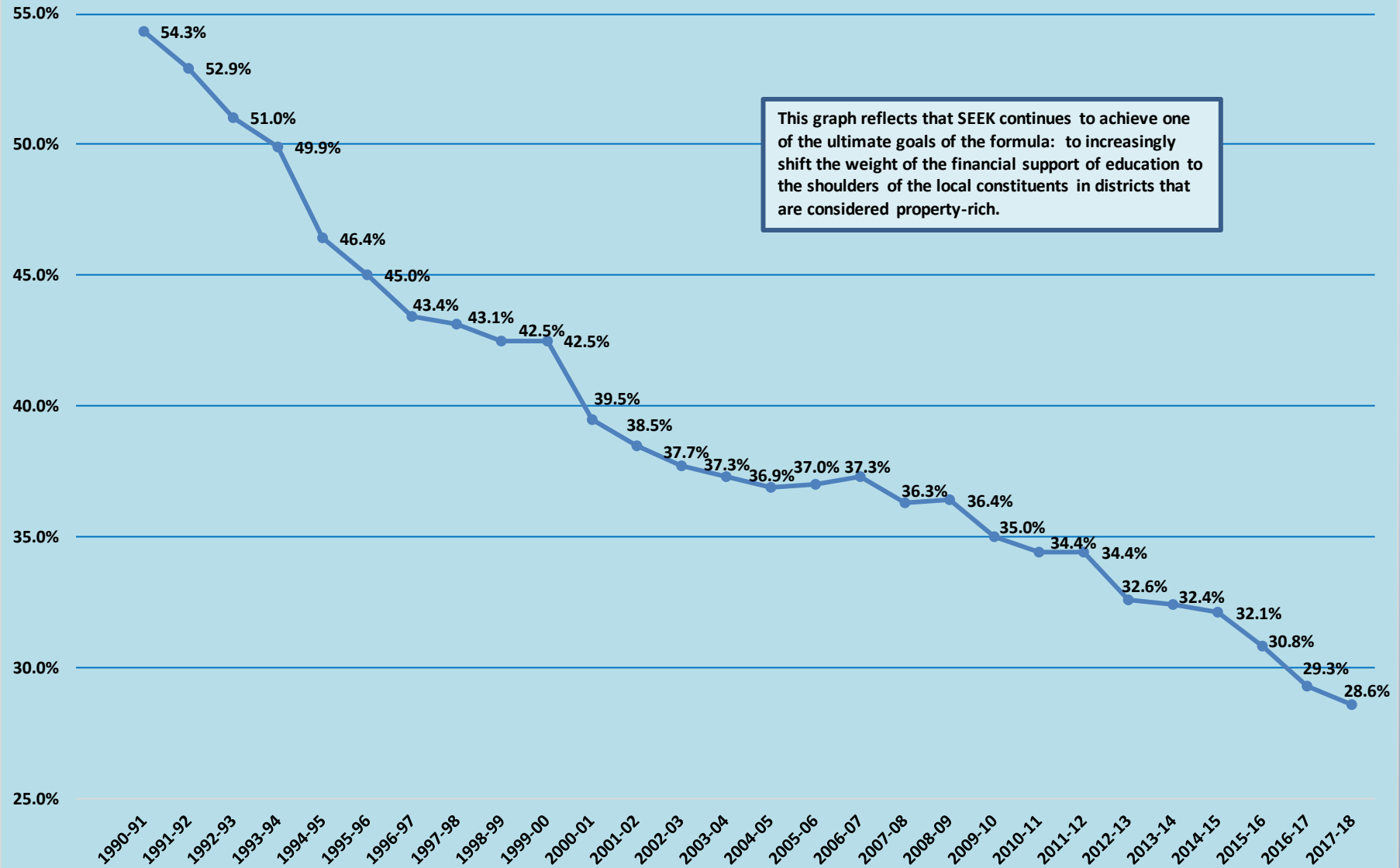
2016-17 :State keeps BASE SEEK the same as tax assessments increase.

Note the non-growth of Occupational Taxes through the Recession.

OCCUPATIONAL TAX CAGR- 3.85%

Occupational Taxes robust in 2014-15 through 2016-17.

**Jefferson County Public Schools
State SEEK as PERCENT of GENERAL FUND
FY 1990-91 through FY 2017-18 (projected)**



WORKING BUDGET – General Fund

Surplus from the Tentative \$908,635

ADDITIONAL RESOURCES TO REDIRECT

Increase in Revenue Projections \$7,655,000

Increase in Projected Savings \$3,342,808

Savings in Bus Driver Salaries

Tentative Budget \$27,118,303

Working Budget (prior to COLA) \$25,778,303

\$1,340,000

Savings in Utilities and Insurance

Tentative Budget \$37,422,195

Working Budget \$36,137,675

\$1,284,520

Eliminate Contingency for KERA Pre-K Rescue \$1,075,592

Reduce Kentucky Educational Technology System (KETS) Grant Matching

Tentative Budget \$ 2,160,000

Working Budget \$ 1,724,193

\$435,807

TOTAL \$16,042,362

WORKING BUDGET – General Fund

TOTAL AVAILABLE **\$16,042,362**

REDIRECTING RESOURCES

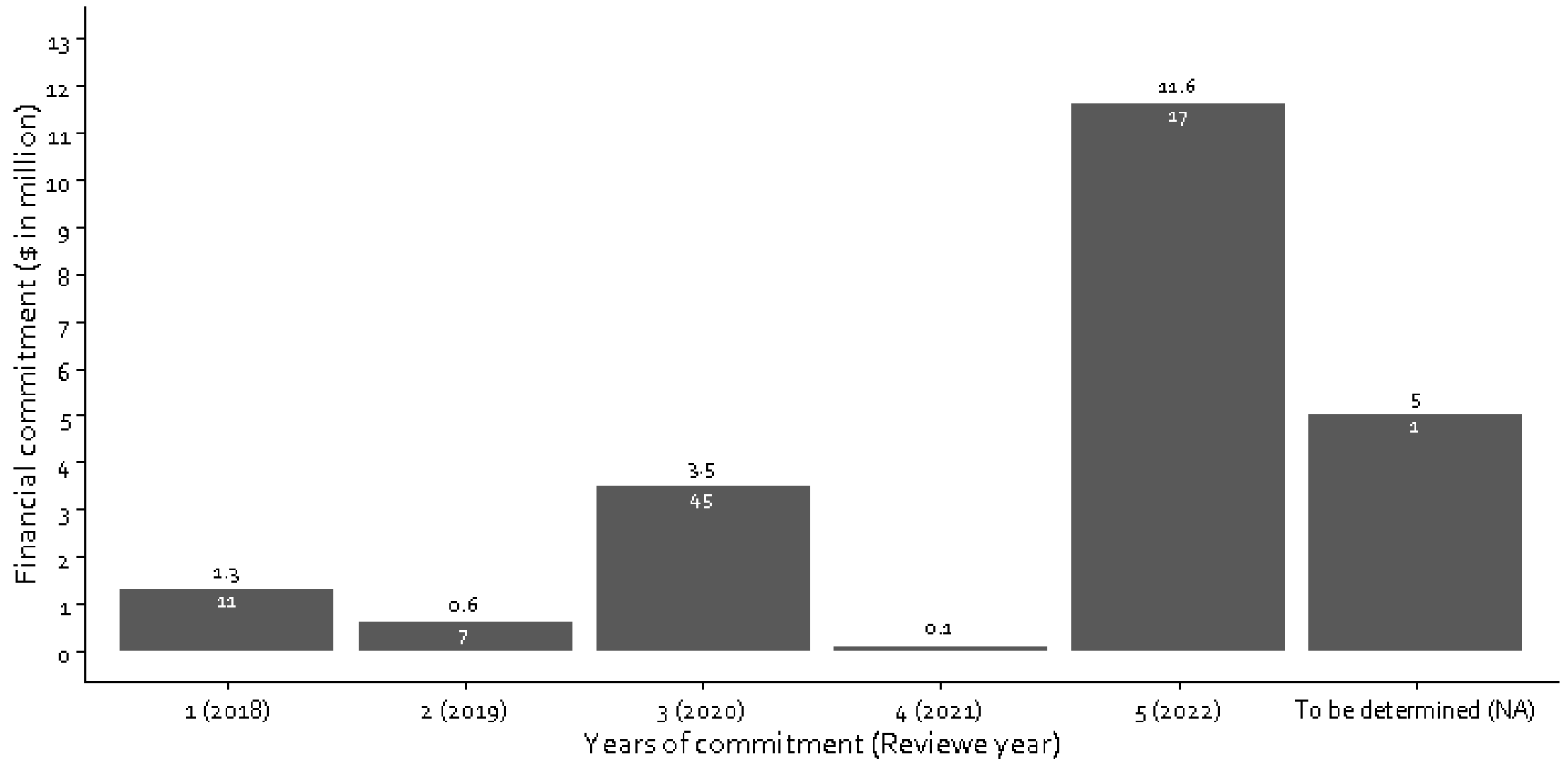
Restorative Justice (total contract \$2 million)	-\$1,200,000
Forecast of Cost of Living Increases (salary and fringes)	-\$7,933,116
Other Adjustments and Approvals (see appendix)	-\$2,774,156
Increase Preferred Subs	-\$1,394,472
Priority School Extended Learning	-\$1,170,810
Increased cost of steps	
Tentative Budget	\$11,400,000
Working Budget	\$12,431,465
	-\$1,031,465
Priority Schools 5th day Adjustment Waiver	-\$894,834
Critical Needs New Teacher Reserve	-\$750,000
Rescue of Title II Positions	-\$400,000
Highland M.S. Approvals	-\$361,900
Tuition Reimbursement	-\$50,000
Driver Hiring Bonus	-\$50,000

TOTAL **-\$1,968,391**

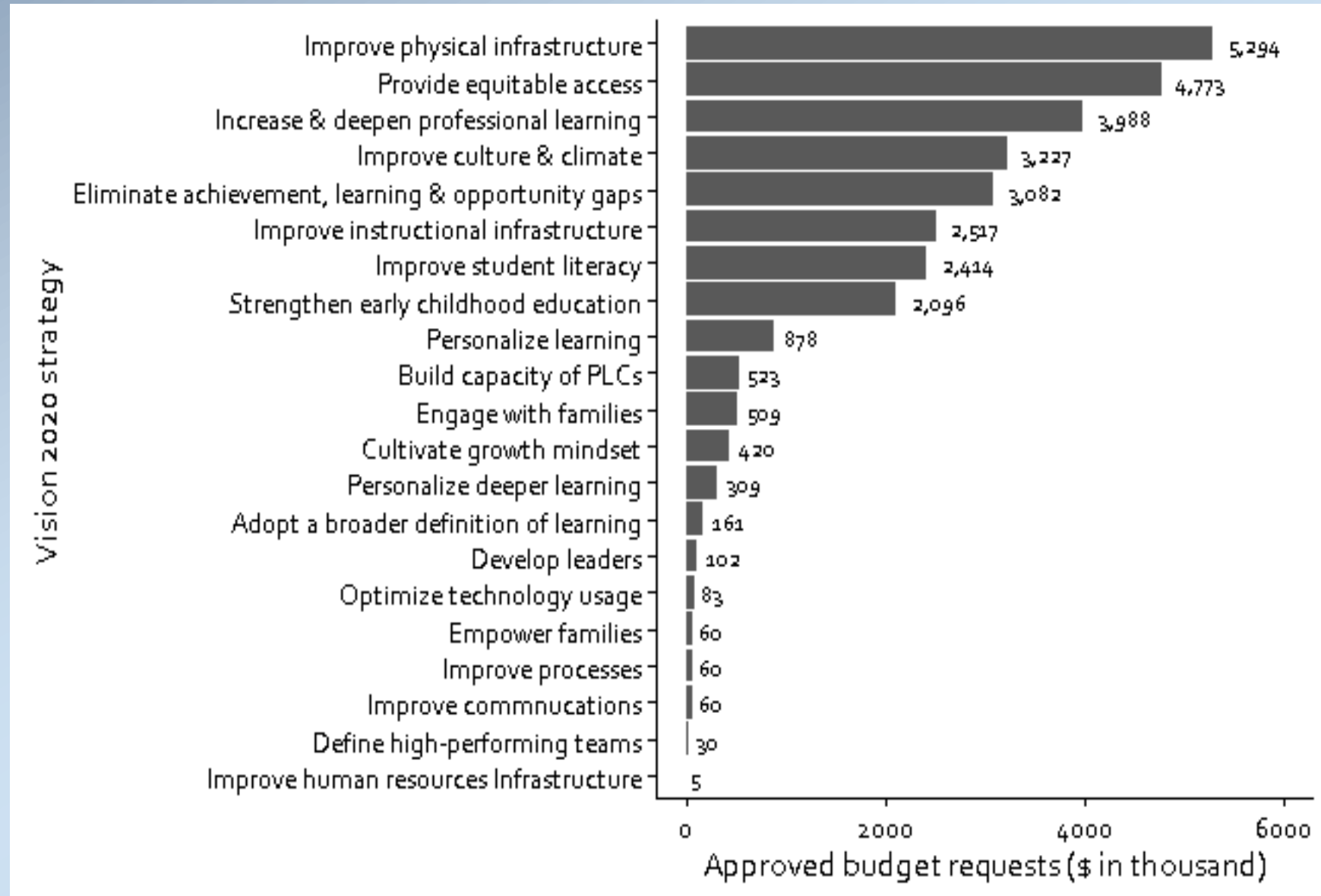
APPENDIX



Changes to New Spending



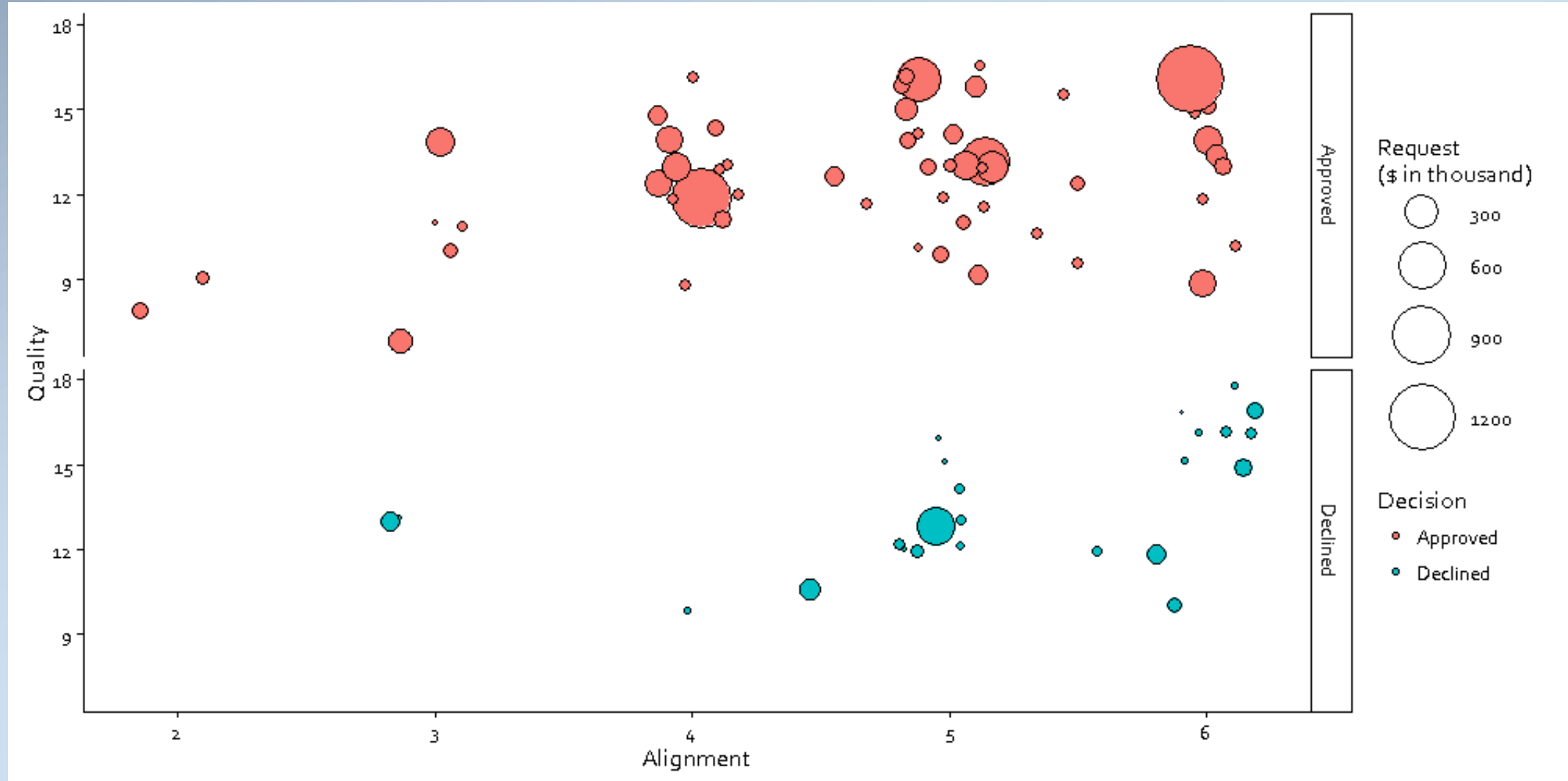
New Spending Distribution by Strategy



NEXT STEPS

- OCTOBER 1st – NOVEMBER 19th – Continue to meet with program coordinators and department heads on costing components for full roll-out of **VISION2020**.
- DECEMBER 1st, 2016 – Have full cost of implementing strategic vision through FY 2019-2020.
- JANUARY 17th, 2017 –
 - Incorporate existing programs into the Continuous Improvement Model (CIM).
 - Integrate other funds into CIM (e.g. Title II).
 - Make better use of proposal reviews (i.e. request scoring system).

Use Proposal Review to Guide Decisions



REVENUE CHANGE FROM TENTATIVE

2016-17 GENERAL FUND	TENTATIVE	WORKING	CHANGE
Personal Property	\$389,395,000	\$399,958,000	\$10,563,000
Delinquent Property	\$5,500,000	\$5,000,000	-\$500,000
Motor Vehicle	\$28,282,000	\$27,968,000	-\$314,000
Franchise	\$9,807,000	\$9,626,000	-\$181,000
Subtotal Property Taxes	\$432,984,000	\$442,552,000	\$9,568,000
Occupational Taxes	\$161,582,000	\$160,931,000	-\$651,000
Other Local	\$11,953,000	\$13,304,000	\$1,351,000
TOTAL Local Revenue	\$606,519,000	\$616,787,000	\$10,268,000
STATE REVENUE			
SEEK	\$262,655,000	\$258,776,000	-\$3,879,000
Other State	\$2,028,000	\$2,194,000	\$166,000
TOTAL State G.F. Funds	\$264,683,000	\$260,970,000	-\$3,713,000
TOTAL FEDERAL REVENUE	\$5,611,000	\$6,711,000	\$1,100,000
Total General Fund Revenue	\$876,813,000	\$884,468,000	\$7,655,000

Typical Sources of General Fund Savings

	<u>TENTATIVE</u>	<u>WORKING</u>	<u>CHANGE</u>
E-Rate reimbursement	1,000,000	842,808	-157,192
Unused salary budget (v.c.) -	3,000,000	6,500,000	3,500,000
<u>TRANSPORTATION REIMBURSEMENTS</u>			
IDEA	400,000	400,000	0
EARLY CHILDHOOD	0	0	0
	_____	_____	_____
2016-17 Savings	4,400,000	7,742,808	3,342,808

NOTE: reimbursement from Early Childhood for transportation expenses is possible, but not guaranteed.

RETROSPECT: FUNDING ELEMENTS OF VISION2020

The Strategic Vision for Jefferson County Public Schools

REVENUE

Draft Budget	\$1,173,678,216	
Updated Forecasts for Tentative	<u>-\$953,363</u>	
TENTATIVE BUDGET	\$1,172,724,853	
less Beginning Fund Balance	<u>-\$111,000,000</u>	
RECEIPTS TENTATIVE BUDGET		\$1,061,724,853

EXPENSES

Draft Budget	\$1,173,678,216	
Less Contingency	<u>-\$108,346,709</u>	
DRAFT BUDGET EXPENSES	\$1,065,331,507	
REDUCTIONS		
School Reductions	-\$4,254,220	
Close Myers / Open Norton Commons	-\$2,089,784	
Central Office Reductions	-\$2,967,039	
Decreases in Insurance and Utilities	-\$2,945,000	
Net other adjustments	<u>-\$5,964,898</u>	
		<u>\$1,047,110,566</u>
REVENUE OVER EXPENSES		\$14,614,287
PROJECTED EXPENSE SAVINGS		<u>\$4,400,000</u>
TOTAL FUNDS MADE AVAILABLE		\$19,014,287

RETROSPECT: FUNDING ELEMENTS OF VISION2020

The Strategic Vision for Jefferson County Public Schools

TOTAL FUNDS MADE AVAILABLE

\$19,014,287

VISION2020 Board Approvals for 2016-17

\$9,361,741 *

REMAINING

\$9,652,546

ADDITIONAL NEEDS FOR VISION2020

Recommendations from Cabinet for May 24th

\$8,743,911 *

*** TOTAL APPROVED AND PROPOSED SPENDING**

\$18,105,652

Undeveloped Cabinet Budget Requests

\$908,635

NOTE: FOR TENTATIVE BUDGET APPROVED IN MAY - \$18,105,652 had been redirected plus \$908,635 available for undeveloped requests.

SCHOOL SAVINGS - FY 2016-17

					<u>POTENTIAL RESOURCES</u>	<u>CAPTURED REDUCTION</u>
Teacher Allocation					17,513,976	0
Section 6 change - (PRIORITY SCHOOLS EXEMPT)						
	\$140		Proposed	Change		
Elementary	6,321,560	no change	6,321,560	0		
Middle	2,625,140	2 tiers	2,288,940	314,230		
Secondary	3,972,640	\$120 per student	3,625,240	347,400		
				<u>661,630</u>	661,630	661,630
Section 7					4,000,000	0
MENU Add-ons -(PRIORITY SCHOOLS EXEMPT)					2,237,590	2,237,590 *
ZERO-BASED Add-ons that must re-apply					4,097,460	1,355,000
					SUBTOTAL CAPTURED RESOURCES	4,254,220
Close Myers				3,095,985		
Open Norton Commons				1,006,201		
					SUBTOTAL NET SAVINGS	2,089,784
					GRAND TOTAL	6,344,004

March 22nd Approvals

<u>Description</u>	<u>Department / School</u>	<u>Approved</u>
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
Intevention/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>

March 22nd Approvals

3rd grade reading pledge Student Success Coach (Instructor III)	Minors Lane Elementary	\$32,350
Middle School Counselors/APs	Moore Traditional School	\$224,088
Student Success Coach	Okolona Elementary School	\$32,350
Math and English Interventionist	Pleasure Ridge Park High	\$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 Elementary	\$32,350
Improve Student Literacy Part 2	Rangeland Elementary	\$20,814
Literacy Resource Teacher	Roosevelt-Perry Elementary	\$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 Shawnee	The Academy @ Shawnee	\$205,310
Providing Teacher Support and Building Professional Capacity	Thomas Jefferson Middle	\$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 16-17	Westport Middle School	\$74,795
Comprehensive Literacy Learning	Wheeler Elementary	\$65,045
Wilkerson Reading Interventionist	Wilkerson Elementary	\$32,350
	subtotal	\$2,076,769

March 22nd Approvals

ESL Expansion

ESL Dept.

\$1,210,514

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

\$1,075,592

subtotal \$3,139,733

Middle School Redesign

subtotal \$1,738,500

TOTAL

\$9,361,741

APPROVALS FROM MAY 24, 2016

CABINET'S RECOMMENDATIONS

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
Bellarmino Literacy Project	\$1,951,350
Annual Facility Improvement Fund	\$2,000,000
Increase Funding for New School Buses	\$2,000,000

APPROVALS

TOTAL RECOMMENDED

\$8,743,911

ADJUSTMENTS AFTER THE TENTATIVE

<u>Effective Date</u>	<u>Description</u>	<u>ONE-TIME</u>	<u>RECURRENT</u>	<u>Effective Date</u>	<u>Description</u>	<u>ONE-TIME</u>	<u>RECURRENT</u>
7/1/2016	Increase SEWAGE per Accounts Payable		298,000	7/27/2016	1x only extra .9 Asst princ. Fern Creek H.S.	93,300	
7/1/2016	Increase Legal Contract		111,000	7/2/2016	Western Early College Operational	40,000	
7/1/2016	Staff Developer Ext Days		18,000	7/28/2016	1 year only Counselor Lassiter M.S.	89,700	
7/1/2016	Curriculum Spec Ext Days		14,159	8/4/2016	1 year only Asst. Principal Westport M.S.	99,100	
7/1/2016	Restorative Practices		80,000	8/4/2016	Field E.S. Mental Health Counselor		58,972
7/1/2016	Increase Bus Driver Referral Stipend		192,000	8/4/2016	HVAC Teacher at Western H.S.	61,900	
7/1/2016	Increase Sub Teacher-Prg 149/900XA		56,487	8/4/2016	Start-up costs Portland E.S.	6,817	
7/1/2016	Increase Inst Level 60 Fringes		173,406	8/5/2016	1 x position tech tchr Shawnee		61,900
7/7/2016	One-time M.S. Asst. Principal Westport	99,100		8/8/2016	1 x position tech tchr Western H.S.		61,900
7/7/2016	One-time M.S. Counselor Lassiter	89,700		8/8/2016	Fig Leaf PO Carryover - Communications	77,437	
7/8/2016	FROST Furniture Start Up Costs	22,030		8/9/2016	Dir I (Restorative Practive) Salary		80,292
7/8/2016	STUART Furniture Start Up Costs	13,907		8/11/2016	Salary for 3 Res Tchr (Restroative Prac)		214,287
7/8/2016	Increase in KSBA Fees - BS11805 0349		3,285	8/22/2016	Cabinet Coaching	18,300	
7/21/2016	Increase Cochran ES (In-School Security)		31,800	8/17/2016	Shelby E.S. Classroom Start-up costs	15,135	
7/25/2016	EA1 for start-up costs new units	316,033		8/18/2016	Foster E.S. Flood Recovery	30,925	
7/25/2016	Crums Lane classroom start-ups	9,642		8/31/2016	Waller Williams Security	35,620	
7/25/2016	Eastern H.S. AVID	9,000		8/31/2016	Sub for Abatement	5,000	
7/25/2016	ECE (EC1) Start-up for New Units	13,635		8/31/2016	Price E.S. teacher 1 year only +supplies	64,182	
7/25/2016	Security (SI1) Bulletproof Vests	7,182		8/31/2016			
7/26/2016	Portland E.S. Mental Health Counselor		45,800		TOTALS	1,227,068	1,547,088
7/26/2016	Byck E.S. Mental Health Counselor plus oper	1,000	45,800		GRAND TOTAL	2,774,156	
7/26/2016	Shawnee Custodial Equipment	8,423					

TOTAL REVENUE -

	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
GENERAL FUND RECEIPTS	768,470,152	806,497,787	809,533,070	833,590,803	863,103,189	884,468,010
BEGINNING FUND BALANCE	140,544,034	124,560,396	130,226,135	120,080,560	119,207,881	135,070,500
STATE PAID BENEFITS	149,046,147	156,614,534	163,724,635	185,420,795	187,242,194	190,927,188
SPECIAL REVENUE	185,252,280	166,293,428	136,037,808	136,157,537	143,884,846	135,201,488
CAPITAL IMPROVEMENT	103,251,654	196,264,020	189,117,307	145,643,918	106,540,904	95,714,004
ENTERPRISE FUNDS	86,148,777	88,560,362	86,801,184	83,089,517	87,917,477	93,731,292

ADDITIONAL DETAIL

ENTERPRISE FUNDS	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
NUTRITION SERVICES	83,270,358	86,926,032	85,152,690	81,800,623	86,707,436	92,453,663
DAY CARE	1,351,140	858,673	832,604	593,452	675,059	651,835
ENTERPRISE	705,302	93,421	97,620	113,402	183,716	137,652
ADULT ED	821,977	682,236	718,270	582,040	351,266	488,142
	86,148,777	88,560,362	86,801,184	83,089,517	87,917,477	93,731,292

CAPITAL IMPROVEMENT	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
CONSTRUCTION	54,352,011	111,587,072	115,293,681	97,866,327	63,670,900	52,307,004
CAPITAL OUTLAY	8,565,567	8,721,252	8,708,956	8,701,711	8,718,544	8,727,000
BUILDING FUND	40,334,076	75,955,696	65,114,670	39,075,880	34,151,460	34,680,000
	103,251,654	196,264,020	189,117,307	145,643,918	106,540,904	95,714,004

OTHER REVENUE	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
FOUNDATION	3,122,223	2,187,839	2,205,872	2,232,885	2,025,762	2,283,679
ACTIVITY FUND	0	0	0	719,682	1,795,809	459,579

GRAND TOTAL	1,435,835,267	1,540,978,366	1,517,646,011	1,506,935,697	1,511,718,062	1,537,855,740
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